Branen Salmon — Jul 10, 2026
Subject: File No. S7-2026-15 From: Branen Salmon The transparency of US markets is a source of strength, and reducing transparency, as this rule change would, will only make US markets and the US economy weaker. Don't be penny-wise and pound-foolish: keep mandatory quarterly reporting.

Christopher Utter — Jul 10, 2026
Subject: File No. S7-2026-15 From: Christopher Utter Stock investors need more transparency, not less. Stock investor are owners, and should be regularly updated regarding the metrics of the business. Twice a year is simply not enough information for investors.

David — Jul 10, 2026
Subject: File No. S7-2026-15 From: David I oppose the proposed reporting change. Financial reports provide potential investors with information and shareholders with accountability. By effectively cutting this flow of information in half, you reduce the ability of investors to appropriately manage our investments. Please maintain the current reporting requirements.

JoVel Corp. — Jul 10, 2026
Subject: File No. S7-2026-15 From: JoVel Corp. In business cycles that can see a corporation formed, operate, deteriorate and go insolvent within a year, investors must know that timely oversight exists that can reveal problems with companies before symptoms become full-blown issues. Evidence abounds that transparency leads to more robust and *trustworthy* markets. The US economy includes substantial foreign investments because its information and regulatory disclosure rules lend credibility to the declared safety of the US marketplace. ANY policy or regulatory change that undermines this faith risks crashing -- literally - the most successful market-based economy in human history. S7-2026-15 is such a change: it could trigger a major US -- and possibly global - market collapse. The SEC need only look at the recent history of economic loss in the wake of Enron, FTX, Theranos, Worldcom, Waste Management, LTCM, PG&E, Refco, Bear Sterns, Lehman Brothers, Bristol-Myers Squibb and others to see that *more* information submitted *more* frequently - and analyzed by *more* SEC experts - keeps markets safer, better underpinning investor faith. In a world where billions of investment transactions happen in seconds, information is needed.

Ken Siyaka — Jul 10, 2026
Subject: S7-2026-15 Comments From: Ken Siyaka Affiliation: Jul. 10, 2026 I want to know whats happening so i can make the right choices at thr right time.

once or twice a year does not give me insight on whats happenig to my assets.

knowing if i should shift them, buy or sell. so no changes. keep businesses and large i vestors honest

keep the current quarterly reporting..

Laura Gomez — Jul 10, 2026
Oops! Page Not Found. Error 404 Please check the web address or try searching below. Search Search To report a broken link, please email webmaster@sec.gov. We regret any inconvenience and we thank you for your interest in the SEC website. Last Reviewed or Updated: Sept. 1, 2021

Marius Ciortea — Jul 10, 2026
Subject: S7-2026-15 Comments From: Marius Ciortea Affiliation: Jul. 10, 2026 As an investor, I believe the current emphasis on quarterly reporting incentivizes companies to optimize for the next 90 days rather than the next 10 years. Too often, management teams delay investments in innovation, employees, research, and long-term strategy to avoid missing quarterly expectations. This short-term focus can ultimately reduce shareholder value instead of creating it. Quarterly financial transparency should remain available to investors, but mandatory reporting requirements should be modernized to encourage long-term capital allocation and sustainable value creation. The SEC should prioritize a regulatory framework that rewards durable business performance over quarter-to-quarter earnings management.

Sent from my iPhone

Michael Ryan — Jul 10, 2026
Subject: File No. S7-2026-15 From: Michael Ryan As a newer retail investor, I find quarterly reports to be one of the most valuable sources of information available when deciding where to invest my family’s money. There is no shortage of opinions, speculation, and social media hype surrounding individual stocks. Quarterly reports provide something much more important: actual financial performance, management's discussion of results, and insight into the commitments and direction of the company. They help individual investors like me make decisions based on facts rather than rumors, headlines, or online speculation. Regular quarterly reporting also encourages accountability. Knowing that companies must routinely report their financial results and discuss their performance helps keep management focused on executing their plans and communicating openly with shareholders. Transparency benefits both investors and well-managed companies. These reports have helped me become a more informed investor and given me greater confidence in making long-term investment decisions for my family's future. Reducing the frequency of required reporting would make it more difficult for retail investors to evaluate companies and would reduce transparency at a time when trustworthy information is more important than ever. Please continue requiring quarterly reporting so that individual investors have regular access to timely, consistent, and reliable information. As someone who is trying to build long-term financial security for my family, I believe these reports are an essential part of fair and transparent markets.

Nilesh Patel — Jul 10, 2026
Subject: File No. S7-2026-15 From: Nilesh Patel It does not make sense as an owner of a company only getting reports two times a year. Transparency is of upmost importance. You already see even with current reporting there are so many class action lawsuits for publicly traded companies for not providing correct data.

Allen Nunley — Jul 9, 2026
Subject: File No. S7-2026-15 From: Allen Nunley I would like to keep the filing interval at 3 months. If it goes to 6 months, that may encourage folks to pursue insider trading, which from my viewpoint is not fair to me (and many others). Bad actors can be goaded onto violating insider trading regulations.

Carla Mohlstrom — Jul 9, 2026
Subject: S7-2026-15 Comment From: Carla Mohlstrom Affiliation: Jul. 9, 2026 Keep it Quarterly! There is so much insider trading and fraud happening within these companies. They are over valued and they need to be transparent and held to account. If anything as fast as technology is changing there needs to be more reporting not less. With the Government insider trading this needs to be regulated and mandatory reporting! Thank you for your consideration!

Concerned Citizen!

Sent from my iPhone

Colleen Bailey — Jul 9, 2026
Subject: Comment on S7-2026-15 From: Colleen Bailey Affiliation: Jul. 9, 2026 I cannot afford to lose my hard earned savings by letting companies report only twice a year. Changing this rule has been disastrous in the past, so why are you entertaining it again!?!? This will handicap my Financial Advisor who relies on quarterly reporting to make sound decisions on investments. Please stop this from progressing.

Colleen Bailey

Sent from my iPhone

Derek Young — Jul 9, 2026
Subject: S7-2026-15 Comments From: Derek Young Affiliation: Jul. 9, 2026 I am writing to express profound apprehension regarding potential adjustments to corporate reporting requirements and their implications for market integrity and accountability.

As an individual investor who meticulously researches and maintains a vigilant eye on market dynamics, I am deeply concerned that such changes could inadvertently undermine the very transparency crucial for informed decision-making and robust capital allocation.

The foundational premise guiding these proposed changes - that a reduction in disclosure frequency will inherently cultivate a more long-term corporate focus - appears fundamentally misaligned with both empirical evidence and established market behavior. International precedents offer compelling counter-arguments that demand careful consideration. Comprehensive studies conducted across the United Kingdom and the European Union, following their shift to semi-annual reporting,

consistently demonstrated no discernible improvement in long-term investment strategies or corporate planning. Instead, these markets experienced heightened stock-price volatility and often irrational overreactions in the limited periods when financial information was eventually released, creating an information vacuum that destabilized rather than steadied the market.

Furthermore, the recent experience in Singapore provides a stark cautionary tale. Having experimented with reduced reporting frequency, Singaporean regulators are now actively reversing course. Their experience unequivocally revealed a detrimental impact on both the quality of corporate disclosures and overall trading volume, directly undermining market efficiency and investor confidence.

It is critical to recognize that the pervasive issue of "short-termism" is not a function of reporting cadence. Rather, it is intrinsically linked to the architecture of executive compensation packages and the specific metrics boards employ to gauge corporate success and executive performance. These internal drivers, far more than external reporting schedules, dictate a company's strategic horizon. Consequently, obfuscating critical financial data through less frequent reporting does not address the root causes of short-term behavior. Instead, it merely conceals the symptoms, potentially fostering an environment ripe for information asymmetries, misallocation of capital, and ultimately, erosion of trust in market transparency.

I urge a reevaluation of these proposed changes, advocating instead for initiatives that genuinely tackle the structural incentives driving short-term decision-making, while preserving and enhancing the robust disclosure framework essential for a healthy, efficient, and investor-protective capital market.

Sincerely,

Derek Young

Elizabeth Wiese — Jul 9, 2026
Subject: S7-2026-15 Comment From: Elizabeth Wiese Affiliation: Jul. 9, 2026 Absolutely needs to be at least quarterly reporting. The lack of accountability that we're sliding into is distressing and we're going backwards. The people deserve at least a small part of transparency in the market.

Do the right thing and continue at least quarterly reporting.

Elizabeth Wiese
Sent from my iPhone

Gretchen Hagle — Jul 9, 2026
Subject: S7-2026-15 Comment From: Gretchen Hagle Affiliation: Jul. 9, 2026 I oppose the change, and ask the SEC to continue quarterly reporting. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on me/the investor, the person whose 401(k), IRA, or college fund holds the stock. Thank you, Gretchen, Development Manager.

Marc Schiavone — Jul 9, 2026
Subject: S7-2026-15 From: Marc Schiavone Affiliation: Jul. 9, 2026 Keep quarterly reporting: if a company is properly managed, the updated information and the signature of a responsible CEO are always available. If there is pressure to file verification documents less frequently in the age of AI, ,efficiency is not the reason.
"A job worth doing is worth doing well." If someone wants to make shortcuts in reporting, then something won't be reported. America counts on sober and responsible leadership.

Thank you.

Marc Schiavone,

Onya Sterling — Jul 9, 2026
Subject: S7-2026-15 Comment From: Onya Sterling Affiliation: Jul. 9, 2026 Onya Sterling, Legal Operations Specialist. It matters for the SEC to require companies to continue reporting quarterly as it is one of the primary consumer protections allowing for investors to ensure they are making secure investments. Without reporting there is no way for investors to know if they are actually investing in a company where they are able to make a profitable ROI (Return on Investment). Furthermore, quarterly reporting ensures compliance and accountability for companies which forces them to keep their operations and functioning above-board. We know through historical context that companies without accountability regularly take advantage of the system and act unethically which directly harms consumers. Mandatory Quarterly Functioning is ESSENTIAL to the functioning and stability of the US economy.

Patrice Crocevera — Jul 9, 2026
Subject: S7-2026-15 Comment From: Patrice Crocevera Affiliation: Jul. 9, 2026 Keep quarterly reporting. Changes to small businesses come at a real, disproportionate cost to a small team's time and money, and the UK data also found reporting frequency didn't meaningfully change actual investment outcomes.

Thank you,

Patrice

Ryan Dow — Jul 9, 2026
Subject: File No. S7-2026-15 From: Ryan Dow I respectfully oppose the proposal to reduce public company reporting from quarterly to semi-annual. Quarterly reporting is critical in maintaining transparent and efficient markets. Investors of all sizes rely on timely financial information to make informed investment decisions. Reducing the reporting frequency to every six months would increase the amount of time investors must rely on outdated, stale information increasing uncertainty and reducing market transparency. Quarterly reporting also promotes accountability by encouraging management to communicate regularly about financial performance, risks and significant changes in business conditions. The current reporting framework has served the U.S. capital markets well by

supporting investor confidence and helping ensure that securities prices reflect current conditions. Thank you for considering my comments.

Story Stephenson — Jul 9, 2026
Subject: S7-2026-15 Comments From: Story Stephenson Affiliation: Jul. 9, 2026 Quarterly reporting is ESSENTIAL to reduce the likelihood of fraud, and keep our holdings safe. I am retired, and I really depend on the companies I invest in to maintain quarterly reporting. quarterly reporting increases transparency, which is very very important to this investor retiree.

David Salzberg — Jul 8, 2026
Subject: S7-2026-15 Comments From: David Salzberg Affiliation: Jul. 8, 2026 Please continue to require that public companies report QUARTERLY. This flow of information is necessary for investors (and regulators) to properly scrutinize the activities of these companies. 6 month intervals are too long between reports and might allow company problems to fly under the radar for too long. Please do NOT adopt a semi-annual reporting requirement. Thank yoiu for your consideration.

David Salzberg

Diane Roy — Jul 8, 2026
Subject: Quarterly reporting From: Diane Roy Affiliation: Jul. 8, 2026 Quarterly reporting needs to stay in place to keep the companies accountable to their stock holders. I am a stay at home mom and we will be relying on our investments for when my husband retires. Don't turn your backs on the majority of hard working families. Do what is right and keep it quarterly.

John Thurman — Jul 8, 2026
Subject: S7-2026-15 From: John Thurman Affiliation: Jul. 9, 2026 Keep quarterly reporting. For my family's financial health and future, we must know what companies are doing to protect and grow our investments. My family needs to make informed decisions, and doing away with quarterly reporting reduces our visibility and greatly increases our financial risk. Doing away with quarterly reports as a terrible idea and gives increases the likelihood of nefarious and or neglectful actions by those who hold my family's financial future in their hands. KEEP QUARTERLY REPORTS!!!

John T.

Mary Louise Veremeychik — Jul 8, 2026
Subject: Keep quarterly reporting From: Mary Louise Veremeychik Affiliation: Jul. 8, 2026 Sec.gov

Please keep quarterly reporting . This is what you must do to support the millions of average Americans whose savings for retirement are invested. We saved. We need to have quarterly reporting to assure our savings are safe. Years ago, reporting was changed from semi-annually to quarterly to help assure savers were not robbed of their savings. Keep the quarterly reports. It is

sorely needed
Mary L Veremeychik

Susan Vaillancourt — Jul 8, 2026
Subject: S7-2026-15 Comment From: Susan Vaillancourt Affiliation: Jul. 8, 2026 The more transparency, the stronger the protections for investors and members of the public. Reducing the frequency of reporting is a move in the wrong direction. Less frequent reporting allows fraud and problems to be hidden. We should keep reporting on a quarterly basis.
Susan Vaillancourt

Travis Winn — Jul 8, 2026
Subject: S7-2026-15 From: Travis Winn Affiliation: Jul. 8, 2026 As an investor, I need to have quality information quarterly. These sorts of regulations always result in issues later on. While working at a large financial institution, I discovered the importance of regulations and feel that the SEC needs to continue in its obligations to the American people by continuing quarterly reporting.

Trey Jackson — Jul 8, 2026
Subject: S7-2026-15 Comments From: Trey JACKSON Affiliation: Jul. 8, 2026 Quarterly reports are an important tool for investors as well as taxpayers. They must be kept as is to maintain openness and transparency and accountability. Anything else would be a travesty of major proportions.

Sent from my iPhone

Amy Ripepi, Retired CPA, Former Member and Chair, SEC Regulations Committee — Jul 7, 2026
July 6, 2026
Via Electronic Submission
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
RE: SEC Proposed Rule File Number S7-2026-15, Semiannual Reporting (the Proposal)
To the SEC Commissioners:
Thank you for the opportunity to provide comments on the Proposal. My observations and recommendations reflect my experience and perspective as an individual investor, a retired CPA who worked with public companies for more than 40 years, and a former member and Chair of the SEC Regulations Committee.
I believe US capital markets are the deepest, healthiest, most robust capital markets in the world. This is due in no small part to the dedication of SEC Commissioners and SEC staff over the decades.
I also believe that the SEC's longstanding quarterly reporting framework has been foundational to the efficiency of our capital markets. It assures investors that they will receive fulsome, reliable, relevant and timely updates about each issuer's operations, cash flows and financial viability.
For this simple reason, I strongly object to the Proposal. No amount of cost savings or increased IPO
activity can justify the loss of such vital, material information.

As discussed further below, I believe the Proposal contains several fatal flaws. First, the proposed framework for interim reporting would replace a rigorous market-driven cadence with a less rigorous one that is not grounded in economic data or analysis. Second, the proposed amendments would allow companies to withhold material information from investors in order to reduce compliance costs. Third, the optionality in the proposed framework can reasonably be expected to inject information asymmetries and volatility into our capital markets. And finally, lowering the barrier to going public does not enhance capital formation if the end result is a capital market that is less efficient.

In the following sections, I discuss my concerns related to the effects of the Proposal on capital formation and investor protection as well as the effects of optionality on market efficiency. Last but not least, should the Commission decide to move forward, I offer an alternative approach to the cadence of interim reporting that I believe would be less disruptive and I provide a few detailed observations about specific elements of the proposed amendments.

Capital Formation

One goal of the Proposal is to facilitate capital formation by lowering the costs of interim reporting, thereby incentivizing companies to go and/or remain public.i I believe the Proposal will fail to achieve that goal.

Efficient capital formation requires informed investors. It also requires a reasonably level playing field both for issuers and investors. A quarterly reporting schedule that applies to substantially all issuers meets both requirements.

The Proposal's central failure, in my view, is that it reduces the reliability and frequency of information provided to investors by letting each issuer decide what information to provide when. It not only reintroduces information asymmetries and market inefficiencies that were eliminated more than 50 years ago, it replaces a rigorous market-based solution to those problems with a less rigorous regulatory one.

Today's US capital markets are built on a quarterly reporting schedule because that is where investors and issuers landed after their long tug of war over the timing of interim updates. The discussion in the Proposal implies that our quarterly reporting timeframe was dictated by the SEC. However, a more fulsome exploration of the history of interim reporting demonstrates that it was not. The stock exchanges mediated the interim reporting debate between companies and investors, and the SEC incorporated the market's agreed-upon interim reporting cadence into its rules.ii The SEC's rule making added a disciplined uniformity to interim reporting. But the market had already decided to make that reporting quarterly rather than every two, four or six months.

As early as the 1920's, more than half the listed companies on the NYSE were providing quarterly or semiannual information to investors.iii By 1939, the NYSE's listing agreement had been amended to require quarterly reports.iv Eventually, after some fits and starts, including experimentation with semiannual reporting, the American Stock Exchange and regional exchanges adopted a quarterly reporting framework.v By the time the SEC finally mandated quarterly reports on Form 10-Q, more than 70% of all public companies were issuing some type of quarterly report.vi

Unfortunately, the market forces that drove the stock exchanges to act on behalf of investors 50-plus years ago would not have the same effect today. As the Proposal notes, US stock exchanges have long since modified their listing requirements to simply require compliance with the SEC's reporting schedule. Once the SEC accepts semiannual reporting, no stock exchange will raise the bar to quarterly. And the Proposal's premise – or more accurately, its hope – that management will act in the owners' best interest by providing more timely information, seems unfounded. If companies weren't motivated to provide more timely information before the stock exchanges began mandating it, what would motivate them once the SEC says semiannual is sufficient?

The Proposal offers no evidence that the cost of quarterly reporting is a significant factor in a company's decision to go or remain public, nor does it cite any research to demonstrate the optimal interim reporting frequency for capital market efficiency.
vii The Proposal provides no economic
analysis similar to the work done in connection with the June 2025 Concept Release on foreign private issuers (FPI). The SEC staff performed research to inform the Commission and the public about the need for potential changes to the substance and reporting frequency of FPI disclosures, changes also aimed at promoting capital formation.
viii
While my experience is purely anecdotal, in more than 40 years of working with public and private companies, I cannot recall management or Board members pointing to the cost of quarterly reporting as an important consideration in going or remaining public.
ix Nor would I expect them to.
Whether a US company is public or private, quarterly periods meet the Goldilocks test of being just right: a quarterly period is not so short that it is difficult to spot a trend, but not so long that the window to address a problem or trend has closed.
Investor Perspective
The Commission appears to conclude that the proposed amendments will reduce the regulatory burden of being a reporting company "without undermining fundamental investor protections."x

I am unsure as to which investor protections are fundamental and which are not. But I am certain that the Proposal is likely to reduce the amount of material information available to investors. I am equally certain that some investors will receive different amounts of material information than others. In my view, those outcomes harm investors.
The Proposal states that "interim reports provide investors with material information" about a company's performance during a fiscal year. It then continues by saying that "quarterly reporting may not be the ideal interim reporting frequency" for every company.xi If interim reports provide investors with material information, what would make semiannual reporting more ideal than quarterly?
Moreover, shouldn't materiality be the principal factor a company uses to determine the ideal disclosure frequency? Isn't materiality the overarching principle to determine the adequacy of disclosure? Why do the proposed amendments permit any company to elect semiannual reporting, even in the context of a registration statement, without considering whether the quarterly information it is opting to exclude is immaterial?
To evaluate the "ideal frequency" of reporting, the Commission suggests that the company consider factors such as the cost of preparing quarterly vs semiannual reports; investor expectations; effects on its cost of capital; the stage of its business development; the nature of its business model; its financing needs; and other sources of disclosure that are available to investors. For example, the Proposal points out that Form 8-K will continue to require companies to report certain material events. But how does a company's business model or stage of development or financing needs predict whether a particular quarter's financial results will be material to investors? If management needs financial reports more than twice a year to evaluate operating performance or cash needs, why don't investors need financial reports more than twice a year to evaluate a buy/sell/hold decision?
Perhaps even more significant to the question of investor protection is the Proposal's statement that opting for semiannual reporting could benefit a company by reducing both compliance costs and the "disclosure of competitive sensitive information.
"xii Investors may have different views of the
importance of fair value disclosures, but they are highly unlikely to disagree about the significance of competitive sensitive information.
The Proposal offer no insight into how the Commission determined that the loss of quarterly information would not undermine fundamental investor protections. It also seems to acknowledge

that companies that opt for semiannual reporting are unlikely to voluntarily provide first and third quarter data that meets investors' needs. This is discussed further below.

Selective Disclosures

Under the proposed amendments, companies could (a) continue with the status quo, i.e., file quarterly reports Form 10-Q supplemented by a voluntary earnings release and earnings call; (b) eliminate all reporting in the first and third quarter and provide a semiannual report on Form 10-S supplemented by a voluntary earnings release and earnings call; or (c) provide selective information in the first and third quarter along with the required semiannual report on Form 10-S. xiii The Proposal refers to this last approach as a hybrid.

The Proposal acknowledges that the ability of companies to elect semiannual reporting and then select which information, if any, to voluntarily disclose in other periods could harm investors in numerous ways.

xiv That discussion also makes it clear that, when provided with options, "there are various reasons why issuers may be likely to provide less disclosure … than would be optimal for

investors and the market as a whole. For example, there is substantial literature discussing circumstances in which the incentives of managers are not perfectly aligned with those of their shareholders.

"xv

Yet the Proposal also presumes that issuers will select an interim reporting framework based on a fulsome analysis of "the relative costs and benefits in their particular circumstances" that include investor expectations.

Both cannot be true. If issuers are likely to provide less disclosure when given a choice, then a shift from quarterly reporting to semiannual reporting should establish a required reporting framework for the first and third quarter. Allowing companies to cherry pick what they report and when they report it is essentially a throwback to a fragmented, uneven reporting framework that misses the mark on all three elements of the SEC's mission: investor protection, efficient markets, and capital formation. Absent a required reporting framework for the "off" quarters, the only way to maintain a level playing field is to prohibit disclosures that go beyond the requirements of Form 8-K.

Options are great for pizza toppings and ice cream flavors. They do not work well if the goal is efficient, orderly capital markets.

Alternatives

The Proposal identifies, analyzes and rejects five alternatives:

1. 2. Changing the interim reporting timetable to semiannual for all companies.

Limiting the semiannual reporting option to certain types of registrants, e.g., smaller reporting companies and/or emerging growth companies.

3. Requiring a Form 8-K when a company decides to change reporting frequency for the next fiscal year.

4. 5. Providing a longer filing deadline for Form 10-S than Form 10-Q.

Revising the disclosure requirements of Form 10-Q.

For the reasons stated above, I do not support either of the first two alternatives. As the Proposal notes, Reg A offers small to mid-size companies a vehicle for capital raising if semiannual reporting is better suited to a company

's stage of development, business model or resource constraints.

The third item on the list does not provide an alternative approach to interim reporting. It deals with investor notification of changes in frequency. As to the question of providing more than 40 or 45 days for filing a Form 10-S, although the investor in me says "no," I will leave it to issuers and audit firms to comment on whether practical issues might affect timing.

It appears that the fifth alternative – reducing costs by revising the existing quarterly disclosure requirements –was rejected because either (a) the cost reductions would be less than the Proposal or

(b) the loss of reliable information to shareholders would be more than the Proposal. In other words,

the Commission considered only two ways to approach revisions to Form 10-Q: small tweaks that would produce limited cost savings or radical changes that would reduce the reliability or comprehensiveness of the information.

I think this analysis is shortsighted. Various Commissioners are already on record regarding the need to address the costs of generic risk factor disclosures. Fixing that problem plus eliminating redundancies with the requirements of Form 8-K might achieve measurable cost reductions without creating all the asymmetries and information loss that result from the Proposal.

I believe there is a sixth alternative that also involves revising the disclosure requirements in Form 10-Q: the "Form 10-S/Form 10-Q Hybrid Reporting Alternative." It was not outlined in the Proposal but if the Commission insists upon permitting a semiannual reporting option, it deserves consideration.

Specifically, under the Form 10-S/Form 10-Q Hybrid Reporting Alternative, companies would be required to file full interim reports on Form 10-S at the six-month mark and summary (i.e., truly condensed) financial reports on Form 10-Q at the three- and nine-month marks. This would involve changes to both the information content and the timing of Form 10-Q for all reporting companies. Decades ago, the Commission discussed the possibility of a "summary annual report" as a way to reduce the printing and postage costs associated with providing annual financial statements to shareholders.

xvi There was extensive debate about exactly what financial information would be in the summary and how much auditor association would be accorded to the information. Eventually, technology resolved the problem. But the idea bears reconsideration, if only because receiving standardized summary information in the "off quarters" would be preferable to the Proposal's approach to semiannual reporting.

I firmly believe that interim financial statements prepared in accordance with US GAAP are the best way to update investors on a company's liquidity and operating results. But I also believe the FASB is capable of developing a condensed or summary financial reporting presentation that would be more useful to investors than the highly abbreviated information that is typically included in an earnings release. I also believe the PCAOB is capable of adapting its existing interim review standards to allow auditors to provide a reduced but still meaningful level of assurance on condensed or summary interim reports. And, to compensate investors for the loss of the detail disclosures provided in these "off quarters,
" the SEC would require companies to deliver the
condensed or summary interim report more quickly, e.g., within 30 or 35 days of quarter end.

I strongly encourage the Commission to explore this Form 10-S/Form 10-Q Hybrid Reporting Alternative before reaching a final decision on the proposed amendments. Efficient capital markets require reliable quarterly financial data about a company's operating results and financial position. Letting companies cherry-pick what to disclose and when to disclose it is not a sound approach to deregulation.

Other Observations

This section presents a handful of more granular issues that are relevant should the Commission decide to move forward with its Proposal.

• Cost/benefit analysis: I encourage the Commission to consider how rapid changes in technology are affecting the costs of preparing quarterly filings. It appears that the underlying data for the estimated $330,000 annual per registrant quarterly reporting cost is based on a 2019 survey of approximately 180 companies, indexed for inflation.xvii Although I am no longer a practicing accountant, the articles, newsletters and CPE course offerings that cross my desk point to cost reductions resulting from the use of artificial intelligence/large language models in the preparation of financial statements. In this regard, it is worth nothing that the historical argument against "disclosure overload" may also be largely negated by the development of this technology. While there may have been some validity to the question of whether the benefit to

investors of lengthy quarterly filings merits the preparation cost, that concern is becoming as technologically obsolete as concerns about printing and mailing costs.

• Earnings releases: As the Proposal notes, earnings releases submitted to the Commission on Form 8-K are considered furnished, not filed. As such, that information is not incorporated by reference into registration statements and different liability rules apply. That approach is reasonable in light of the "filed" status of the comprehensive financial information included in Form 10-Q. It is not reasonable if the earnings release is provided to investors in lieu of quarterly financial statements.

• Earnings calls: Existing SEC rules do not require companies to furnish a transcript of earnings calls on Form 8-K. The Proposal notes that many companies make that information available on their websites. However, there is no regulatory requirement to do so. As with the existing rules for earnings releases, that regulatory approach is reasonable when companies are required to file comprehensive quarterly financial information on Form 10-Q. It is not reasonable if companies deliver updated operating and financing information to investors via earnings calls rather than via a Form 10-Q.

• NonGAAP information: Various aspects of the SEC's rules on nonGAAP measures apply only to information presented in Forms 10-K and 10-Q. The rules for nonGAAP measures are less stringent for earnings releases and even further relaxed for nonGAAP measures on company websites and in analyst presentations. xviii Again, as with earnings releases and earnings calls, when investors have access to full or condensed financial statements prepared in accordance with GAAP, that approach is reasonable. However, if the Commission allows companies to free-form the information content of first and third quarter results, the nonGAAP rules should be revised to protect against the type of materially misleading disclosures that led to those rules in the first place.xix

• Registration statements on Form S-1: Under the Proposal, a company would indicate its election of the semiannual reporting framework via a checkbox on the cover page of Form S-1. That election would apply to the financial statements included in the registration statement and the time frame for its first interim report following effectiveness. However, the amended rules would not preclude a registrant from providing financial statements that are more current than otherwise required by the semiannual election.xx I have one question and one observation about this aspect of the Proposal. My question is whether those "more current" financial statements would have to comply with the rules for interim financial statements that apply to a Form 10-Q. Perhaps this is addressed somewhere in the complexities of the amendments to the age of financial statement rules, but the answer to this question was not clear to me. My observation is that allowing companies to present more current financial statements in Form S-1 than will be provided thereafter treats different investors differently. That is at odds with the Commission's commitment to protect all investors equally. If the issuer has decided that quarterly information is not ideal in its circumstances, that conclusion should apply to all its investors, both the ones being solicited for the shares being registered on Form S-1 and for the ones who will buy and sell thereafter. Said more bluntly, either quarterly financial statements are material to investors or they are not. I certainly appreciate that investment bankers and underwriters may want to mitigate risk by insisting that the Form S-1 include more current financial statements. But that should be prima facie evidence that semiannual reporting is, in fact, NOT ideal for this issuer.

* * * * * * * *

I would like to raise one additional concern regarding the Proposal that is perhaps more procedural in nature.

Congress intended for regulatory actions of the Securities and Exchange Commission to be informed

by a full complement of commissioners, representing a balance of views from both major political parties. As is evident from past history, that design does not prevent the "majority" party from

moving the meter in a particular direction. Rather, it facilitates questions and debates that are likely to improve regulations. Informed debates among smart people with different perspectives ensure that adequate consideration is given to all three “legs” of the SEC’s mission. Such debates also have the potential to reduce the risk of wild swings in regulations that make capital markets jittery and inefficient. Thus, even when a final rule does not receive the support of all five commissioners, the end result better balances benefits with costs and adds stability to the regulatory framework.
xxi
Currently, the SEC lacks a full complement of Commissioners. The three Commissioners share the same party affiliation and, perhaps more importantly to market participants, appear to share very similar regulatory views. That unanimity seems to extend to senior SEC staff, assuming that the views expressed in their public remarks are indeed their own. That raises the question of how effective internal debates are at tempering changes to regulations.
A related procedural concern relates to the apparent priority being given to the topic of quarterly reporting. The demand for substantive change does not appear to be driven by market forces. The merits of interim reporting were discussed in 2008 by an SEC Advisory Committee and then explored in more detail in both 2016 and 2019 without generating much interest in change.
xxii
Yet the lead time from “first mention” to “rule proposal” took a mere seven months,
xxiii even as
reductions in staffing and furloughs of remaining staff during government shutdowns caused the Commission to seek extensions for various deadlines.
xxiv And despite Commissioner Peirce’s past
advice that lengthy, complicated rulemaking “in the context of intricate markets and an already complicated set of securities and other relevant laws” should receive 90-day comment periods, particularly in light of the Commission’s nearly contemporaneous other proposals,
xxv the comment
period for this proposal is limited to 60 days.xxvi
The combination of all these factors may leave market participants wondering whether the SEC has the resources to fully consider and objectively evaluate the merits of this Proposal.
I can only hope that it does. As Commissioner Peirce wisely noted:
negative consequences. Such unintended consequences sometimes overwhelm the rules’ worthy objectives.
”xxvii
Sincerely,
“Rules can have unintended,
Amy Ripepi
Retired CPA, Former Member and Chair, SEC Regulations Committee

i Chair Atkins states that the proposed amendments are “aimed at incentivizing companies to go and stay public.”
https://www.sec.gov/newsroom/speeches-statements/atkins-statement-proposing-release-semiannual-reporting-
050526
ii The discussion that follows is derived from background information contained in the SEC’s 2016 Concept Release
Nos. 33-10064; 34-77599, Business and Financial Disclosure Required by Regulation S-K, and its 2018 Concept Release
Nos. 33-10588; 34-84842, Request for Comment on Earnings Releases and Quarterly Reports.
iii The New York Stock Exchange (NYSE) began requiring some newly listed firms to periodically report profit and
balance sheet information as early as 1900. While many listed companies resisted publishing reports, by 1927, 37% of

NYSE listed firms were providing some financial data quarterly and 15% were releasing data semi-annually. See
Voluntary Corporate Disclosure: The Case of Interim Reporting, Richard W. Leftwich, Ross L. Watts and Jerold L.
Zimmerman, Journal of Accounting Research Vol. 19 (1981).
iv Ibid.
v Competition from unregulated over-the-counter markets were a significant factor in delaying the adoption of
quarterly reporting requirements by the American Stock Exchange and other regional exchanges, although data
indicate that despite the lack of a listing requirement, a sizeable number of companies on the ASE were voluntarily
providing quarterly or semiannual reports by the time it implemented its listing requirements.
vi SEC Concept Release No. 33-10064; 34-77599, Business and Financial Disclosure Required by Regulation S-K, page 281
states that "prior to adopting Form 10-Q, more than seventy percent of public produced quarterly reports.
" Support
for that statement can be found in the academic paper published by Butler et al referred to in footnote 935 of that
release. According to that academic paper, by 1967, 95% of the companies listed on the NYSE and 83% of the
companies listed on the American Stock Exchange were publishing quarterly information.
https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-foreign-private-issuer-eligibility-060425
vii The Proposal cites an academic paper that surveys over 100 research papers written between 1961 and 2020 related
to the capital market effects of the frequency, content and assurance of interim reports. But the article forms no
opinions and concludes that by calling for "additional research" because "the liquidity effects of reporting frequency
are not adequately explored." It also notes that "most studies on the consequences of interim reporting …do not
weight different benefits and costs." See footnote 257's reference to the paper authored by Peter Kajüter et al.,
Consequences of Interim Reporting: A Literature Review and Future Research Directions, 31 Eur. Acct. Rev. 209 (2022).
viii As Commissioner Uyeda noted in connection with Concept Release: "As a proponent of data-based policymaking,
I find the work of the SEC economists helpful, and that data is included in the concept release. Such data analysis
provides a good reason to reassess the FPI definition and the current regulatory regime… Staff in the Division of
Economic and Risk Analysis, the Office of International Corporate Finance, and the Office of International Affairs
have analyzed market data and legal requirements to inform the discussion in this concept release—with a view to
re-thinking the regulatory framework for U.S. investors and foreign issuers that are traded in U.S. capital markets."
ix In my experience, management and controlling shareholders often raise concerns about disclosing information that
they believe is "proprietary,

“sensitive,
” or “competitive.” But that concern is not unique or specific to quarterly
reporting.
x Proposal, Section I. Introduction, page 7.
xi Proposal, Section III. Discussion of Proposed Amendments, page 16.
xii Proposal, Section V.A. Economic Analysis – Introduction, page 69 which states: “It is unclear what frequency of
periodic reporting would strike the best balance between the potential benefits related to lower company reporting
burdens and reduced disclosure of competitive sensitive information on the one hand, and the potential costs related to a
reduction or delay of information to investors on the other hand, and such an optimal frequency may vary across
issuers.
” (emphasis added)
xiii Because Form 8-K would apply equally to all three options, the reporting of material events required by that form
are not mentioned here.
xiv Proposal, Section V.B. Economic Analysis – Broad Economic Considerations, pages 71-77
xv Proposal, Section V.B. Economic Analysis – Broad Economic Considerations, page 71.
xvi My memory is foggy on the exact reasons for and timing of these discussions. However, it pre-dated the ability to
electronically file and transmit information to shareholders.
xvii Proposal, footnotes 230 through 233 and footnote 260.
xviii Compare the rule requirements in Regulation S-K Item 10(e); Regulation S-K Item 10(e)(1)(i); and Regulation G.
xix See SEC Accounting and Enforcement Release No. 1499 dated January 16, 2002, against Trump Hotels & Casino
Resorts Inc. In that fact pattern, the company released nonGAAP quarterly results via a press release and earnings
call on October 25, 1999 resulting in a stock price increase because those results exceeded investor expectations. When

investors subsequently became aware of results on a GAAP basis, the stock price dropped. As noted in the SEC
Enforcement Release, “[t]he Earnings Release was materially misleading because it created the false and misleading
impression that the Company had exceeded earnings expectations primarily through operational improvements,
when in fact it had not. (The Form 10-Q was not filed until November 4, 1999.) https://www.sec.gov/enforcement-
litigation/administrative-proceedings/34-45287
xx Proposal, footnote 73.
xxi For example, see comments from Commissioner Hester M. Peirce regarding changes made to the proposal on
climate-related disclosures. Commissioner Peirce objects to the final rule on the basis that its anticipated benefits do
not outweigh the costs. However, she acknowledges that the final rule differs in significant ways from the proposal.
It “eliminates the Scope 3 reporting requirements, reworks the financial statement disclosures and removes some of
the other overly granular disclosures, all of which she describes as “cost-saving changes.

”
https://www.sec.gov/newsroom/speeches-statements/peirce-statement-mandatory-climate-risk-disclosures-030624
xxii Those who expressed some support for semiannual reporting in lieu of quarterly reporting primarily focused on
the needs of smaller public companies.
xxiii Chair Atkins appears to have first mentioned the topic of quarterly reporting on September 19, 2025 during an
interview on CNBC’s Squawk Box, followed by a September 28, 2025 opinion piece in the Financial Times entitled “Let
the market decide how often companies report.” The Proposal was published on May 5, 2026.
xxiv See, for example, various filings in which the SEC requested extensions to submit a plan of distribution which the
Commission deemed necessary because of “reassignments due to staff departures” and a nearly 45 days lapse in the
appropriations resulting in SEC staff furloughs. One such example can be found at
https://www.sec.gov/files/litigation/admin/2025/34-104419.pdf
xxv This Proposal was released on May 5, 2026. On May 19, 2026, the SEC released two other rule proposals that also
have the potential to significantly affect the same population of SEC registrants and their investors.
xxvi See Rat Farms and Rule Comments – Statement on Comment Period Lengths dated December 10, 2021.
https://www.sec.gov/newsroom/speeches-statements/peirce-rat-farms-rule-comments-121021
xxvii Ibid.

An Walton — Jul 7, 2026
Subject: File No. S7-2026-15 From: An Walton This rule will not help retail investors like myself make informed decisions; it will only benefit insiders who already have an information advantage. Please keep quarterly reporting requirements as they help retail investors like myself to manage our portfolios. If companies wish to access the public market, then they should be required to report publicly in a timely fashion (which is quarterly). I don't invest in foreign companies whose reporting requirements are only twice a year. There already is an option for companies that don't wish to disclose, and that is to remain private.

Anonymous — Jul 7, 2026
Subject: File No. S7-2026-15 From: Anonymous I am opposed to the proposed switch from quarterly to twice a year. Quarterly information is important to anyone making financial decisions. Longer gaps create an unfair advantage for corporate insiders. The savings to companies aren't worth the cost to individual investors.

Anonymous — Jul 7, 2026
Subject: File No. S7-2026-15 From: Anonymous This proposal is going to only reduce transparency for individual investors and concentrate volatility around The semi-annual reports. Studies show it and I as many other retail investors belive that this is not The right way to push investors to think long term

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Anonymous — Jul 7, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep the reporting quarterly for economic transparency for publicly traded companies as they are relied upon for 401ks and Roth-IRAs for the average American to have a secure retirement in the future.

Anonymous — Jul 7, 2026
Subject: File No. S7-2026-15 From: Anonymous As a Millennial trying to build my nest egg for retirement, I have lived through multiple economic downturns. Without quarterly reports there is a lack of consistent information that the public relies on and will impact how the public and trading desks buy & sell stocks. Removing consistency only permits doubt, caution and fear into the stock market — something we have experienced due to bad decisions and bad actors (or Great Recession). Don’t let lack of information impact the norm of the stock market — you may not be able to reverse the economic consequences.

Anonymous None — Jul 7, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Secretary, I am writing to express my strong opposition to the Securities and Exchange Commission’s proposed rule that would allow public companies to opt out of quarterly reporting in favor of semiannual reporting. I believe this change will benefit large investors and disadvantage smaller investors such as myself. We don’t have the time or resources to find and analyze the information that will not longer be available to us, creating a much higher level of risk.

B Moffitt — Jul 7, 2026
Subject: File No. S7-2026-15 From: B Moffitt I am writing to express my disapproval of this proposed rule. Quarterly reporting is important for investors and for public companies. I am a licensed attorney (currently not actively practicing) who previously practiced securities law in law firms for nine years, and I write on my own behalf based on my own experience, and not for or at the request of anyone else. In my previous roles, I worked with public company clients on their 1934 Exchange Act filings, including 10-Qs, 8-Ks, 10-K, proxy statements, etc. Most of the companies I worked with were smaller cap companies listed on a national stock exchange and many of them experienced industry-based stock price volatility, depending on the trendiness of the industry. Quarterly reports are important for companies and investors because it makes sure there are regular internal checks on what is happening financially. Especially for smaller public companies, or companies that aren't regularly going into the market to raise additional money, it is important that the financial side of the company is regularly checked on and held accountable. The audit committee has an important role here, but if a CFO is only giving them the most optimistic A budget for 6 months, it can be quite the unpleasant shock when the financial statements and outlook actually reflect the B budget where the deals didn't happen and the company is now getting a going concern letter from the auditors. Investors deserve transparency. Each company that goes public knows that it has to report quarterly and that is a cost of doing business, just as buying new computers or a security system or any other regular cost is baked into the budget.

Beth Lofgren — Jul 7, 2026
Subject: File No. S7-2026-15 From: Beth Lofgren Opposition to Proposed Optional Semiannual Reporting Framework I respectfully oppose the Commission's proposal to permit public companies to satisfy their interim reporting obligations through semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. While reducing compliance burdens is a worthwhile objective, the proposed rule would likely diminish transparency, impair market efficiency, and increase risk for investors. [sec . gov], [sec . gov] Quarterly reporting has long served as a foundational component of the U.S. disclosure regime. Investors, analysts, advisors, and other market participants rely on timely, standardized financial information to evaluate company performance, assess risks, and make informed capital allocation decisions. Extending the reporting interval from three months to six months would substantially increase the period during which investors operate with incomplete information. [sec . gov], [investopedia . com] The proposal may disproportionately harm retail investors. Large institutional investors often have access to extensive research resources, industry contacts, and alternative sources of information. Retail investors, however, depend heavily on SEC filings as an authoritative and consistent source of corporate disclosures. Reducing the frequency of those disclosures could widen the information gap between institutional and individual investors and undermine confidence in the fairness of the public markets. More frequent reporting also promotes accountability. Quarterly filings provide regular opportunities for management to explain operating results, liquidity conditions, changes in risk factors, and emerging trends. A six-month reporting interval may delay the identification of deteriorating business fundamentals, accounting concerns, or other material developments that investors deserve to know in a timely manner. While supporters of the proposal argue that quarterly reporting encourages short-term decision-making, there is limited evidence that reducing transparency will improve long-term corporate performance. Companies already possess substantial flexibility to communicate long-term strategies while continuing to provide quarterly financial information. Reducing the frequency of required reporting may instead increase uncertainty, market volatility around reporting periods, and the potential for information asymmetry. As a financial professional, I believe quarterly reporting provides important insight into business performance and risk management and remains critical to protecting investors and supporting efficient capital markets. The benefits of timely disclosure outweigh the compliance costs associated with the current reporting framework. Therefore, I urge the Commission to retain the existing quarterly reporting requirements under Form 10-Q and not adopt the proposed optional semiannual reporting regime. Thank you for your consideration. Sincerely, Beth Lofgren

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Beth Loven — Jul 7, 2026
Subject: File No. S7-2026-15 From: Beth Loven As an investor, I know that corporate accountability is essential. It based on regular checks, such as quarterly reporting, which should not be cut back. Thank you.

Brian Tighe Individual stock investor — Jul 7, 2026
Subject: File No. S7-2026-15 From: Brian Tighe I am part of The Motley Fool Community of individual investors investing in individual stocks. We deserve transparent information on a quarterly basis (or more frequently) from public companies. The United States stock market is the most transparent in the world, creating trust that leads to greater conviction and longer hold times for stocks than anywhere else in the world.

Bryan Thao Worra n/a — Jul 7, 2026
Subject: File No. S7-2026-15 From: Bryan Thao Worra I disagree strongly to the SEC proposal to allow semiannual filing. Quarterly filing is essential for active and prospective investors to have a clear understanding of issues facing various companies especially in the present economic environment. The logic of this should be inherent in itself in order to create a fair and balanced market. Thank you for listening to this request

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Caden I — Jul 7, 2026
Subject: File No. S7-2026-15 From: Caden I With semiannual reporting being optional, it provides more flexibility for reporting companies. Companies can still release relevant and material information via 8-Ks or elect to release quarterly reports via 10-Q. The option to report on a semi-annual basis allows for companies to focus on longer term growth rather than quarterly metrics/ shorter term goals and increases the valuableness of qualitative information; such as news articles or press releases. I am in support of the semiannual reporting option.

CB — Jul 7, 2026
Subject: File No. S7-2026-15 From: CB SEC, Keep Quarterly Reporting requirements. With current technology, quarterly reporting should be easier and less time consuming to produce. As a former finance person, I managed to meet Quarterly reporting deadlines with important disclosures and projections as well as financials, even prior to major technology advances. The public and investors need to be kept informed on major events and projected changes as often as possible. I believe this helps reduce fraud and hidden problems in publicly traded companies.

Chau Quynh Pham — Jul 7, 2026
Subject: File No. S7-2026-15 From: Chau Quynh Pham Please keep the requirement for quarterly reports, semiannual reporting hurts external investors and enriches insiders.

Cherie Quincieu — Jul 7, 2026
Subject: File No. S7-2026-15 From: Cherie Quincieu I respectfully OPPOSE eliminating mandatory quarterly reporting requirements. Regular financial disclosures provide essential transparency and accountability for investors, employees, and the public. While I recognize that reporting creates costs for companies, the solution should be to streamline unnecessary burden, not reduce access to timely and comparable information. Strong disclosure requirements help maintain fair and trustworthy markets, and I encourage the SEC to preserve quarterly reporting.

Dave — Jul 7, 2026
Subject: File No. S7-2026-15 From: Dave I'm Dave, local truck driver here and I dream of the day I'll finally be able to retire and enjoy life while focusing on giving back to my community. Investing is the key to achieving that dream and success is dependent upon company transparency and regular reporting of earnings. Let's keep this transparency quarterly so everyday people can stay informed on a consistent basis. The wealthy already have the edge over us, let us keep our chance at the American dream!

David Garner — Jul 7, 2026
Subject: File No. S7-2026-15 From: David Garner I rely on quarterly reporting as a window on how companies I invest in are (or are not) making progress in their stated objectives and how they align with my investment objectives; I fully understand that 90 days in the scheme of things does not in and of itself guarantee full transparency but collectively it can reveal trends that are fundamentally necessary to monitor corporate leadership, behavior and the effectiveness up or down of an adopted strategy. Keep the quarterly 10-Q report as a corporate requirement so that I can continue to monitor if they are maintaining their progress that align w my investment objectives.

David Pearsall — Jul 7, 2026
Subject: File No. S7-2026-15 From: David Pearsall Comments attached

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Derrick Terrell — Jul 7, 2026
Subject: File No. S7-2026-15 From: Derrick Terrell The number should be increased,not cut in half, because there are to many crooks, thieves,and, criminals in wall street as is,and if it's cut in half,the number of crooks, thieves,and criminals would increase, because in the past there have been to many companies (not just eron) collapse because of greed,and mismanagement of money.

Donald E Neville Citizen — Jul 7, 2026
Subject: File No. S7-2026-15 From: Donald E Neville Please please please do not reduce compliance for elites...no peace for criminals. I never knew that signing their financial statements made the top executive criminally liable for lies. Maybe because I have never heard of anyone being prosecuted for this crime...is it a felony or just a misdemeanor? I am 80 years old...has anyone ever been prosecuted in my lifetime? No enforcement ever? How about someone in government actually do their job...just once? How about prosecuting instead of reducing regulation you idiots prosecute TRUMP...He obviously lied/lies/is a criminal. Please enforce the law you bunch of faceless bureaucracy!!!

Donna — Jul 7, 2026
Subject: File No. S7-2026-15 From: Donna Keep the 10-Q. The unintended consequences of a shift to semiannual reporting will severely impact corporate lending, which relies heavily on 10Qs for timely public information throughout the underwriting process and throughout the lending lifecycle.

Eric Lad — Jul 7, 2026
Subject: File No. S7-2026-15 From: Eric Lad Do not reduce quarterly filings to twice annually, do not reduce transparency for the average investor. Do not reduce 10q filings for publicly traded companies.

Greg Carlson Disabled retired private citizen — Jul 7, 2026
Subject: File No. S7-2026-15 From: Greg Carlson Hello, being an individual investor I have to do my own research before I buy shares of a company. I rely on every piece of available information before I spend my money on any stock but if that information becomes scarce I cannot make informed decisions. Please do not pass this new legislation. S7 202615

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infinitelyNQ hyper scalper — Jul 7, 2026
Subject: File No. S7-2026-15 From: infinitelyNQ This is not ok, 6 months for them to scam us all like Trump really likes? Grow a brain, protect the usa. Oh and thanks so much for forcing me to trade small caps offshore (pdt was abusive to scalpers)... the cost of the software kept me unprofitable for over 5 yeas! Rot in hell scum sucking leaches.

J . Kent williams Investor — Jul 7, 2026
Subject: File No. S7-2026-15 From: J . Kent williams Quarterly reports are essential to any business for growth and development. Even more essential for its investors to see if the decisions of its ownership/board are headed in the right direction. Keep quarterly reports mandatory.

Jacob Barzee Founder — Jul 7, 2026
Subject: File No. S7-2026-15 From: Jacob Barzee This rule loosens requirements on public companies. Short term incentives connected to executive compensation structures will collaborate with the loosened requirements to further deceive and disadvantage the average shareholder. Point blank: this enables fraud and corruption. There is a world-class reason these rules were created in the first place - we often consider ourselves wiser than those who came before us, history taught them of their foolishness, let us not be taught again. These rules were written in blood the first time, let us keep them, and not require fresh ink.

James Hare None — Jul 7, 2026
Subject: File No. S7-2026-15 From: James Hare As someone who pulled more than one all-nighter preparing for quarterly earnings reports, I learned to detest the process. But there was no doubt in my mind then or now that it’s an absolute necessity. Quarterly reporting, along with annual reports and shareowner meetings, are among the legal necessities that help maintain a business’s credibility in a competitive marketplace. They aren’t always successful. The people I worked with spent years chasing Worldcom’s results, until they discovered they were a complete fraud. But reporting results on a regular basis is a giant step in the right direction. And the more often a business has to take that step, the more valuable it becomes. Reducing reporting by a half would be a step in the wrong direction and a serious mistake. Do not do away with quarterly earnings reporting.

James Riggins — Jul 7, 2026
Subject: File No. S7-2026-15 From: James Riggins I would like to express my opposition to allowing companies to report financial only twice per year. Transparency is key for us stock holders (owners)

to understand how we are investing our money. With the accounting and other software available to companies it is not an undo hardship to provide financial data 4 time per year.

Jude Melen — Jul 7, 2026
Subject: File No. S7-2026-15 From: Jude Melen Do not change filings from quarterly.

Karen M. Torino — Jul 7, 2026
Subject: File No. S7-2026-15 From: Karen M. Torino Quarterly reporting must remain in effect. My family was personally affected by the Enron fiasco. Money invested for my diagnosed schizophrenic sister's care was lost as well as personal money invested by my eldest brother who was in charge of handling the money left by my parents when they died for my sister. That was criminal and the loss a heavy burden for all of us. This type of occurrence must never happen to anyone else again so must remain closely vigilant to assure it does not.

Kelly Shannon — Jul 7, 2026
Subject: File No. S7-2026-15 From: Kelly Shannon Keep quarterly reporting. Financial transparency is vital to balance the interests of employees, investors, and consumers and assure some accountability. Anything less is a step backwards.

Kevin Boggus — Jul 7, 2026
Subject: File No. S7-2026-15 From: Kevin Boggus Dear Secretary, I am writing as an individual investor to express my strong opposition to the SEC's proposal to allow public companies to opt out of quarterly reporting in favor of semiannual reporting. While I understand the Commission's desire to reduce compliance costs and administrative burdens for businesses, I believe this change poses significant risks to market transparency, investor protection, and corporate accountability for the following reasons: Increased Risk of Fraud and Manipulation: A six-month gap between mandatory financial disclosures creates a dangerous blind spot. Companies facing internal trouble or engaging in bad business practices will have far more time to obscure financial deterioration or manipulate data before it is legally required to be made public. Insider Trading Windows: With fewer formal blackout periods tied to quarterly reports, insiders may have wider windows to trade on material, non-public information, leaving retail investors at a severe informational disadvantage. Asymmetry of Voluntary Disclosures: The proposal allows companies to selectively issue voluntary earnings releases in the off-quarters. This creates an uneven playing field where healthy companies will boast about good quarters, while struggling companies can simply remain silent for half a year. For more than 50 years, the quarterly reporting framework has been the bedrock of trust in the U.S. financial system. Moving to a semiannual model compromises the timely flow of information that regular investors rely on to make informed decisions. I strongly urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework (Form 10-Q) for all domestic public companies. Thank you for considering my comments. Sincerely, Kevin Boggus

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LEE FALARDEAU — Jul 7, 2026
Subject: File No. S7-2026-15 From: LEE FALARDEAU I would like to be more informed about my

investments then less informed. The reduced filing would allow for less up to date information for regular investors and provide more benefits to bad actors and inside traders. With advancement in Ai and other technologies we should actually have more real time data on publicly traded companies and not less. We are better then this.

Lily Chin — Jul 7, 2026
Subject: File No. S7-2026-15 From: Lily Chin Semiannual reporting is not enough information for individual investors from the public to make informed decisions on stock purchases, sales or holds. Changing to semiannual reporting increases chances of insider trading that will negatively impact public investors who do not have the information insiders have. Reporting should follow quarterly schedule. Please reconsider and or dismiss this proposal. Thank you.

Linda Latch Retired — Jul 7, 2026
Subject: File No. S7-2026-15 From: Linda Latch Why on God's green earth would you think that it's ok and appropriate to hide actions from investors and investigators for 6 months?? That's absurd. Quarterly reports are much more conducive to transparency in the market.

Lisa West — Jul 7, 2026
Subject: File No. S7-2026-15 From: Lisa West I do not support reducing the reporting periods. They were put in place to protect the consumer from fraud. This will impact the transparency of reporting of profits/loss which will negatively impact investors. This decision will open the door for insider trading. We do not need to return to a system that was changed because it failed. You serve to protect a fair trade system.

Lori Amann Teacher — Jul 7, 2026
Subject: File No. S7-26-18 From: Lori Amann Dear Friends at the SEC: As a public school teacher, I am required to submit a final grade every quarter in addition to having enough graded assignments submitted for interims (the halfway point of each quarter) so that parents can better track their child's progress. If you have school age children, based on your request to reduce the paperwork burden of US corporations, I can only conclude that you wouldn't mind if your child's teachers only reported out twice a year. I suspect you would mind, given such infrequent reports would keep parents from responding to their children's struggles in a timely manner. American investors and those professionals they trust to manage their money deserve timely and accurate information. Please keep the reports quarterly. Best regards, Lori Amann

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Lydia Hawthorne — Jul 7, 2026
Subject: File No. S7-2026-15 From: Lydia Hawthorne Quarterly reporting provides better financial transparency, along with more precise revenue patterns relevant to each industry's peak season. if you take, let's say, fedex ground, we all know peak season is Christmas, right? imagine if they only did semiannual reports where it just shows one season sucked and the next season thrived, like no duh, you don't need a report and numbers to say that, but it's everything in between that matters. broken down into quarters, you can do deeper analytic dives and use that data to better extrapolate

and game plan. Not only that, but semiannual reports would allow for better corruption cover up, because you have a longer period of time to conduct corruption in a more precise matter. Financial transparency matters, we can't let these corporations get away with more than they already have

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M. Massey — Jul 7, 2026
Subject: File No. S7-2026-15 From: M. Massey M. Massey (Retired) Tennessee. Enron is one perfect example for which Quarterly Reports are absolutely necessary. I, personally, will not invest in any company who does not provide quarterly financial reports to their shareholders and investors. Do not allow history to repeat itself. Enough said.

Marcia Condrey Public school teacher — Jul 7, 2026
Subject: File No. S7-2026-15 From: Marcia Condrey Quarterly reporting makes public companies accountable. Marcia Condrey Retired teacher Lake Mary, Florida

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Margaret Skoog RN BSN Retired nurse — Jul 7, 2026
Subject: File No. S7-2026-15 From: Margaret Skoog RN BSN Keep quarterly reporting. Keep the wolves of Wall Street accountable. Don't let them steal people's hard earned money. Thank you

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Mary Ellen Byrne — Jul 7, 2026
Subject: File No. S7-2026-15 From: Mary Ellen Byrne Quarterly reporting encourages corporate responsibility and accountability. Investors deserve informed disclosure.

Mary Kaczka — Jul 7, 2026
Subject: File No. S7-2026-15 From: Mary Kaczka Please don't eliminate quarterly reporting. Maintaining it is important for transparency. I rely on quarterly reporting to make decisions about my investing. Eliminating it will create an unfair advantage for corporate insiders over regular people like me who have worked hard to invest and grow their money.

Maureen McNichols, Marriner S. Eccles Professor of Accounting and Public and Private Management, Stanford Graduate School of Business — Jul 7, 2026
STANFORD GRADUATE SCHOOL OF BUSINESS, STANFORD UNIVERSITY
655 KNIGHT WAY, STANFORD, CALIFORNIA 94305-7298 USA
MAUREEN McNICHOLS
MARRINER S. ECCLES PROFESSOR OF
ACCOUNTING AND PUBLIC AND PRIVATE MANAGEMENT
July 6, 2026
Vanessa A. Countryman,
Secretary Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re: File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting (Proposed Rule)

Dear Secretary Countryman:

Thank you for the opportunity to comment on the Commission's proposal to allow Exchange Act reporting companies to file one semiannual report on a Form 10-S in lieu of the current requirement to file three quarterly reports on Form 10-Q.

I am the Marriner S. Eccles Professor of Accounting at Stanford Graduate School of Business, and much of my research has focused on the role of accounting information and corporate disclosure in capital markets. This research, and that of colleagues in accounting, finance and law, shows that financial statements play a vital role in informing investors about corporate performance and financial position. Over the past two decades, improved financial reporting and widespread access to financial statements have been critical to rebuilding trust in the integrity of our capital markets, which are widely viewed as the deepest, most liquid and efficient in the world. I believe the Commission's proposal will diminish access to information that many capital market participants rely on and put investor trust in the transparency and fairness of our capital markets at risk for the promise of highly uncertain gains. I therefore am opposed to the proposal. My letter provides further context for my views.

1. Investors have increasingly found corporate quarterly earnings announcements informative.

Stock prices and trading volume at earnings announcements have increased significantly over the past three decades, making clear that quarterly earnings announcements are a key source of information to investors.1 An important element of the increasing price response is the greater disclosure at the earnings press release of financial statement line items, making clear that investors use this information in valuing companies. In 2016, the last year of our most recent study, the average squared price change at earnings dates was 12 times greater than at non-earnings announcement dates and the single day earnings announcement return explained 13% of the return for the quarter. The takeaway is that quarterly earnings announcements are a significant source of information to investors.

2. Studies of annual and semiannual reporting indicate that prices are less informed than in quarterly reporting regimes.

Earlier periods in the US and international settings afford tests of the informativeness of prices when corporate reporting frequency is varied. My 1983 study of AMEX-listed firms moving from annual to quarterly reporting examines the market response to annual earnings in each reporting regime.2 The market response to annual earnings that was preceded by interim earnings reports was significantly smaller than the response in the annual reporting regime. In other words, quarterly earnings preempted some of the information in the annual report. Furthermore, information generated by private information seekers in the annual only regime did not fully substitute for the information firms disclosed in the quarterly reporting regime. Stoumbos (2023) examines a sample of US and European firms over the more current 1992-2019 sample period, and documents greater increases in information asymmetry between earnings reports for semiannual reporters, also highlighting that other information sources do not preempt the news released through quarterly reporting.3 We should thus expect prices to be less informed and to lead to less efficient allocations of resources if firms were to report semiannually reporting.

3. There is no reason to expect that firms will voluntarily disclose the information that they would have disclosed under quarterly reporting, especially unfavorable information.

While one might conjecture that firms just disclose a little less or do so in a less timely way under the SEC's proposal, the disclosures outside the semiannual reporting period are subject to considerable discretion. Studies in the accounting literature examine voluntary disclosure and document that firms are more likely to reveal good news than bad news in many contexts. Evidence of this tendency comes in many forms, from direct focus on management earnings forecasts and guidance, to securities return behavior at the time of disclosures that reveal previously undisclosed information.4 The proposal likely exacerbates this because firms can

1 See William H. Beaver, The Information Content of Annual Earnings Announcements, 6 J. Account. Res. 67
(1968) for the first evidence investors respond to information at earnings announcements; William H. Beaver,
Maureen F. McNichols & Zach Z. Wang, The Information Content of Earnings Announcements: New Insights from
Intertemporal and Cross-Sectional Behavior, 23 Rev. Account. Stud. 95 (2018) and William H. Beaver, Maureen F.
McNichols & Zach Z. Wang, Increased Market Response to Earnings Announcements in the 21st Century: An
Empirical Investigation, 69 J. Account. Econ. 101244 (2020) for evidence that this has increased very substantially
since the early 2000s. See also the larger literature cited therein.
2 Maureen McNichols & James G. Manegold, The Effect of the Information Environment on the Relationship
between Financial Disclosure and Security Price Variability, 5 J. Account. Econ. 49 (1983).
3 Robert Stoumbos, The Growth of Information Asymmetry Between Earnings Announcements and Its Implications
for Reporting Frequency, 69 Manag. Sci. Inf. 1901 (2023).
4 Relevant studies include Maureen McNichols, A Comparison of the Skewness of Stock Return Distributions at
Earnings and Non-Earnings Announcement Dates, 10 J. Account. Econ. 239 (1988); Paul M Healy & Krishna G2
voluntarily disclose some (and potentially more favorable) quarterly information and not voluntarily disclose when information is less favorable.
It is also important to clarify that firms are not obligated to disclose all material information and therefore 8-Ks are not a close substitute for routine Form 10-Q filings. As Former SEC Commissioner Allison Herren Lee notes:
There is no general requirement under the securities laws to reveal all material information. Rather, disclosure is only required when a specific duty to disclose exists.[5] In a seminal Supreme Court case on materiality, Basic v. Levinson, the court found that preliminary merger negotiations may be material, affirming that materiality is to be gauged through the eyes of the “reasonable investor.”[6] But Basic also acknowledged the fundamental principle that, under the securities laws, an omission of information – even material information – is not actionable absent a duty to disclose.[7] In Basic, the duty to disclose the pre-merger negotiations arose out of public statements the company made asserting that it was unaware of any developments that might explain high trading volumes and price fluctuations in its shares.[8]
So, what are the possible sources of a duty to disclose? A duty may arise by virtue of an explicit SEC disclosure requirement, such as those set forth in Regulation S-K.[9] A duty may also arise, as it did in Basic, in order to make other statements made by a company materially accurate or not misleading.5
It is exactly for this reason that mandatory quarterly reporting benefits investors, by causing disclosure of specific information in a timely way.
4. Absent quarterly reporting by public companies, investors will seek out alternative sources of information about corporate performance to a greater degree.
The incentive to become informed about ongoing corporate performance will be increased by a move to semiannual reporting, as it means there is a greater amount of information that is unknown but knowable and more time to execute trades. Well-resourced investors will likely have greater incentives to purchase information that allows them to predict corporate performance, for example, satellite data to scrutinize corporate parking lots or credit card data on retail sales. Savings to the economy from less frequent reporting that could accrue to public

companies may well be offset by increased costs incurred by investors who seek substitutes for quarterly information, which will likely be more expensive than information reported by the company directly.6 The strength of this incentive suggests the SEC's proposal will not lead to more capital deployed to productive uses. Furthermore, retail investors will be especially disadvantaged as the gap between their information based on public sources and that of other

Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the Empirical
Disclosure Literature, 31 J. Account. Econ. 405 (2001); S. P. Kothari, Susan Shu & Peter D. Wysocki, Do Managers
Withhold Bad News?, 47 J. Account. Res. 241 (2009).

5 See Allison Harrison Lee, Living in a Material World: Myths and Misconceptions about "Materiality," U.S.
Securities and Exchange Commission (May 24, 2021), https://www.sec.gov/newsroom/speeches-statements/lee-
living-material-world-052421.

6 See for example Christina Zhu, Big Data as a Governance Mechanism, 32 Rev. Financ. Stud. 2021 (2019).

investors grows.

5. Insiders will be especially advantaged if they are in possession of superior information for longer periods.

The role financial statements play in "cleansing" the markets of material nonpublic information by allowing investors to access current information has long been recognized. In his 1973 discussion of the FASB's objectives, Stanford accounting professor Bill Beaver argued:

The role of financial statement data is essentially a preemptive one- that is to prevent abnormal returns accruing to individuals by trading upon inside information. If there are no additional costs of disclosure to the firm, there is prima facie evidence that the item in question ought to be disclosed.

… Merely because prices reflect publicly available information in no way implies that they also fully reflect inside information. One information cost that investors may be incurring currently is abnormal returns earned by those who have monopolistic access to inside information. Opponents of greater disclosure bear the burden of proof of showing that individuals can be prevented from earning excess returns with the undisclosed information or that the cost of disclosure exceeds the excess returns. Given the private incentives to trade on inside information, such a condition is very difficult to ensure.7

Academic research on insider trading suggests there is substantial undeterred insider trading in the current reporting regime, which is only likely to increase if quarterly reporting requirements are removed.8 Furthermore, recent staff departures at the SEC raise the question of what additional resources and penalties might be needed to deter the more lucrative insider trading opportunities semiannual reporting could present.

6. A quarterly earnings update without a related 10-Q filing is likely less reliable than a quarterly earnings announcement disclosed with a 10-Q.

Research suggests optional quarterly earnings updates would be of lower quality than current earnings announcements for two reasons. First, the proposal does not require auditor review of a quarterly earnings update. Several studies document that annual earnings announcements made prior to completion of an audit are more likely to contain errors and lead to restatements.10 I

7 William H. Beaver, What Should Be the FASB's Objectives? Journal of Accountancy. (1973).

8 See for example, Sureyya B. Avci, Cindy A. Schipani, H. Nejat Seyhun, and Andrew Verstein, Insider Trading by
Other Means (July 19, 2024). Harvard Business Law Review, http://dx.doi.org/10.2139/ssrn.4899359, What Will It

Take to Curb Insider Trading?, Penn Today, (Oct. 28, 2021), https://penntoday.upenn.edu/news/curb-insider-
trading-wharton-daniel-taylor, Alan D. Jagolinzer, SEC Rule 10b5-1 and Insiders' Strategic Trade, 55 Manag. Sci.
224 (2009). Terrence Blackburne et al., Undisclosed SEC Investigations., 67 Manag. Sci. Inf. 3403 (2021).
9 See U.S. Securities and Exchange Commission, Fiscal Year 2027 Congressional Budget Justification, fy-2027-
congressional-budget-justification.pdf, and GAO-26-107813, Securities and Exchange Commission Recent
Workforce Reductions and Other Personnel Management Changes, https://www.gao.gov/assets/gao-26-107813.pdf
10 See Scott N. Bronson, Adi Masli & Joseph H. Schroeder, Releasing Earnings When the Audit Is Less Complete:
Implications for Audit Quality and the Auditor/Client Relationship, 35 Account. Horiz. 27 (2021), Nathan T.
Marshall, Joseph H. Schroeder & Teri L. Yohn, An Incomplete Audit at the Earnings Announcement: Implications
for Financial Reporting Quality and the Market's Response to Earnings, 36 Contemp. Account. Res. 2035 (2019).,4
would similarly expect quarterly updates without auditor review would similarly be less reliable than those with auditor review.
Second, a subsequent more comprehensive filing provides greater assurance that the earnings announcement is reliably produced and is a form of precommitment to meet reporting quality standards at the time of the press release. Investors and preparers currently know that earnings announcements stem from a process that will result in a reviewed and more comprehensive disclosure. While the price response to the 10-Q disclosure is generally smaller than to the earnings news, this does not imply that the quality of the quarterly earnings information would remain the same if a 10-Q were no longer required.
7. The SEC's proposal is likely to significantly increase the costs investors incur to process corporate disclosures.
Blankespoor, deHaan, and Marinovic (2020) characterize three forms of processing costs that investors incur: awareness of information, acquisition of it, and integration costs to interpret and analyze it.11 Moving from the current quarterly reporting system to one where each issuer makes a choice about their disclosures and reporting cadence poses significant challenges to many investors to understand the choices of each issuer, when to look for disclosures, where to acquire the disclosures and how to interpret them. Challenges are significant for each of these steps but perhaps are greatest for interpretation, as investors would need to consider what inference to draw about the reporting cadence and disclosure choices each firm makes and what that implies for the risk and returns of their equity. Comparability of information across companies would likely be eroded significantly as well.
8. In addition to informing investors, financial reporting is a key tool for holding corporate managers accountable to investors.
The separation of ownership from control in corporations is managed through a cascade of agency relationships, whereby shareholders delegate responsibility to the board of directors to hire and oversee management. In each link there is the potential for less than perfect alignment of incentives.12 A key role for periodic financial statements is to inform investors about the firms' performance to allow them to assess how well the board and management are carrying out their responsibilities. The proposed move to optional quarterly reporting is likely to weaken investors' oversight of management and increase their cost of monitoring their investment. At the same time, the SEC proposes to transfer the decision of corporate reporting frequency to corporate boards and management, thereby reducing the potential for financial reporting to

mitigate agency costs that investors would bear. It seems that at a minimum, before moving to semiannual reporting, issuers should seek input from their shareholders.
Disclosures. The Accounting Review (2): 677-705. https://doi.org/10.2308/accr-51182 and Joseph Schroeder, The Impact of Audit Completeness and Quality on Earnings Announcement GAAP
See also Comments of the
Auditing Standards Committee of the Auditing Section of the American Accounting Association on the SEC's
Semiannual Reporting Proposal, Letter 2181, file no. S7-2026-15.
11 Elizabeth Blankespoor, Ed deHaan & Iván Marinovic, Disclosure Processing Costs, Investors' Information
Choice, and Equity Market Outcomes: A Review, 70 J. Account. Econ. 101344 (2020).
12 See chapters 1 and 10 of David F. Larcker & Brian Tayan, Corporate Governance Matters: A Closer Look at
Organizational Choices and Their Consequences (3d ed. 2020).5
9. Adding it all up, the potential benefits to public companies beyond cost savings in reporting are unclear and the cost savings to companies pale in comparison to the magnitude of potential harms to the investing public through erosion of the transparency and credibility of our capital markets.
The arguments that semiannual reporting will reduce myopia or increase public listings are not persuasive. The most current evidence on myopic behavior comes from Pozen, Nallareddy and Rajgopal's study of the UK's experiment with quarterly reporting.13 They find no support for the argument that quarterly reporting caused myopic decision making.
Regarding the attractiveness of US public markets, there is substantial evidence that lower costs to access capital in private markets and merger and acquisition activity have played a significant role in the reduced number of US public companies.14 2026 will be a record year for capital raised on NYSE and NASDAQ, suggesting that the exchanges have never been more attractive.15 Furthermore, some companies that are expected to list are likely to have sizable market capitalizations despite being only a few years old, such as OpenAI and Anthropic. The innovations in AI companies are leading to very significant capital expenditures that will motivate IPOs, and their businesses are evolving at a pace of change that is ill-suited to semiannual reporting.
In conclusion, plausible estimates of the harm to investors and the shared public good of our capital markets are large relative to possible savings accruing to companies. As the market capitalization of NYSE and NASDAQ companies passes $70 trillion, the potential magnitude of losses to investors from less timely information swamps the 10-year net benefit estimates of $1.7 to $2.3 billion the proposal presents in Table 4. I believe this is why no group of letter writers commenting on the proposal, individuals, investors, academics, accountants or issuers, is in favor of the proposal.
16 I therefore request that this proposal be withdrawn.
Respectfully submitted,
Maureen McNichols
Marriner S. Eccles Professor of Accounting and Public and Private Management
Stanford Graduate School of Business
13 Robert Pozen, Suresh Nallareddy & Shivaram Rajgopal, Impact of Reporting Frequency on UK Public
Companies, CFA Institute Research Foundation (2017).
14 See the evidence cited in footnote 1, John C. Coates, John C. Coffee, Jr., James D. Cox, Merritt B. Fox & Joel
Seligman, Shadow SEC Statement No. 9: Shock and Awe: The Commission's 1934 Act Blunderbuss Revisions.
https://www.sec.gov/rules-regulations/public-comments/s7-2026-18
15 See Kriti Gupta & Abilgail Yoder, The IPO Wave is Historic, https://www.jpmorgan.com/insights/

markets-and-
economy/top-market-takeaways/tmt-the-ipo-wave-is-historic-so-is-todays-market, June 12, 2026.
16 As of the time of this letter, the SEC Interim Reporting Proposal Tracker, created by Professor Tzachi Zach,
indicates approximately 8,000 individuals and organizations have submitted comments on this proposal and close to
60,000 submitted form letters at the time of this writing, with less than 1% supporting the proposal.6

Nadira Long Human Resources Professional — Jul 7, 2026
Subject: File No. S7-2026-15 From: Nadira Long Introducing a semi-annual cadence for reporting is foolhardy, and we all already know why. Fraud is a rampant practice in business, and without quarterly reporting it is likelier to go undetected for longer periods of time. Think about Sam Bankman-Fried, Charlie Javitz and Elizabeth Holmes. While all of these examples weren't necessarily undone by quarterly reporting, in many cases they were cooking the books!! Why would we allow companies who have proven that they self-regulate and report only insofar as to not run afoul of the govt to have more leeway to defraud investors? We're also in a moment economically where we're on the precipice of an economic downturn. If anything, now is the moment to buckle down on quarterly reporting lest we enable Enron level fraud go undetected for longer periods of time.

Patrick McCarty — Jul 7, 2026
Subject: File No. S7-2026-15 From: Patrick McCarty As a Software Developer and retail investor with the vast majority of my wealth invested in the stock market in big tech companies, I rely on seeing quarterly information about those companies' financial health so I know whether my investments are still sound and whether I should be increasing or trimming my holdings. Dropping reporting to just twice a years gives fraud more time to fester, or poor sales/bad news more time to accumulate before a dramatic change in market price. A LOT can change in a half a year, and I'd be the last to know, so that only helps insiders and big finance. Skipping two filings a year provides only tiny savings for the companies but the increased risk and volatility has major negative consequences for regular investors like me with a brokerage account, Roth IRA, and 401(k) - we need regular quarterly information that we can rely on. Less reporting has never worked out well before and investors don't want that - quarterly is already the optimal timeframe - don't change it!

Rachel Lang — Jul 7, 2026
Subject: File No. S7-2026-15 From: Rachel Lang We cannot allow companies to report less information. The people do not want this rule. Please continue to require quarterly reporting.

RALPH DILEMMO — Jul 7, 2026
Subject: File No. S7-2026-15 From: RALPH DILEMMO We must keep quarterly reporting in all of these public companies. The investors need to know what is going on within the companies to make solid decisions about investments. There have been plenty of hidden agendas within these companies and we cannot allow them to hide the information for 6 months before its released.

Richard Grant Washington Adventist University — Jul 7, 2026
Subject: File No. S7-2026-15 From: Richard Grant It is incumbent upon you to continue reporting requirements on a quarterly basis. We already know how the alternative goes. Do the right thing, and serve the interests of all, not just a select few.

Shane Wilkins — Jul 7, 2026
Subject: File No. S7-2026-15 From: Shane Wilkins This is a ridiculous rule, plain and simple. Why would you allow companies to be LESS transparent about their financial dealings and create GREATER risk for investors? I vehemently OPPOSE the implementation of this proposed rule and would instead suggest that the SEC require MORE information to be published by companies to decrease risk to investors.

Shar O'Nallen Retired — Jul 7, 2026
Subject: File No. S7-2026-15 From: Shar O'Nallen Keep these reports Quarterly In todays GOP Administration, watching these politicians STEAL and WASTE tax payers monies on Vanity projects while cutting funds to people in need (SNAP, Cancer Research, Medicaid, etc.) Totally enrages me. If reports are only done twice a year. I am not able to monitor my 401K retirement funds which I have paid into for over 55 years. The reports have been quarterly since 1970. Why is there a need to change it now? I have not seen one good reason quoted. I suspect that players are seeing / making opportunities to ROB working class people and have a longer time for it to go unnoticed. Keep these SEC reports QUARTER

Solomon Chang — Jul 7, 2026
Subject: File No. S7-2026-15 From: Solomon Chang I honestly don't see how going from quarterly reporting to semiannual reporting is a cost and time saving effort worth pursuing to beef up the bottomline. Sounds more like a greedy corporation maneuver to hide some shady deals from retail investors, you know the kind of stupid moves that resulted in the subprime crisis. if anything, with all the AI infrastructure that companies are investing in and mass firing of entry level business analyst, investors should be entitled to financial reporting at any time of the year. just a simple command to an agentic bot and the bot delivers the report i need and want to see, 24/7. so yes to abolishing quarterly reporting, only if companies in turn institute agentic automation that allow any investor to get any financial data they would normally get at quarterly reporting.

Stan McGehee None — Jul 7, 2026
Subject: File No. S7-2026-15 From: Stan McGehee Require all insider trading to be declared with financial reports. Insiders would have to disclose their intentions to sell stock when the financials are released. They have a dead period of one week after financial reports are released that the insiders can’t sell. After that they can sell the stated volume over the next three to six months. Transparency is the key. Now if we could figure out some way to control our Congress with restrictions also would be welcomed as well!

Steven Bryan — Jul 7, 2026
Subject: File No. S7-2026-15 From: Steven Bryan This proposal reduces transparency between company executives and the rightful owners of the company they work for. The natural outcome of reduced communication is uncertainty, which leads to increasingly volatile markets. An argument of cost savings should not override the natural effects of this proposal--especially when technology increasingly enables executives and their teams ability to gather and present disclosures. Please strike this proposal down.

Steven D SCHOHAN None — Jul 7, 2026
Subject: File No. S7-2026-15 From: Steven D SCHOHAN File Number: S7-2026-15Proposed Rule: Semiannual Reporting (Form 10-S)Position: Strongly OpposeSubject: Dissenting Comment on the Proposed Elimination of Quarterly Reporting (Form 10-Q)To the Securities and Exchange Commission:I am writing to express my vehement opposition to the proposed rule allowing public companies to replace quarterly Form 10-Q filings with semiannual Form 10-S filings. While framed as a "modernization" effort to cut compliance costs and curb short-termism, this proposal represents a dangerous rollback of transparency that fundamentally undermines the SEC's core mission: protecting investors and maintaining fair, orderly, and efficient markets . Reducing the frequency of mandatory reporting is a step backward for the following critical reasons:Creates Dangerous Information Asymmetries: Six months is an eternity in the modern digital economy. Depriving retail investors of verified, audited quarterly data for half a year creates an information vacuum. This vacuum will inevitably be filled by unregulated corporate press releases, insider leaks, and speculative rumors, giving institutional insiders an unfair advantage over the public . Degrades Market Discovery and Pricing Efficiency: The quarterly reporting cycle is the bedrock of modern market valuation. Transitioning to a 180-day reporting blackout period will lead to severe market volatility when data is finally released. Investors will be forced to price assets based on outdated information, impairing capital allocation across the entire economy . Weakens Fraud Detection and Corporate Governance: Quarterly filings act as a vital, regular check on corporate wrongdoing, forcing executives to sign off on financial health four times a year. Extending this window to six months gives struggling or fraudulent management teams twice as much time to hide material weaknesses, burn through capital, or manipulate books before triggering regulatory oversight . Fails to Cure Corporate Short-Termism: Corporate short-termism is driven by executive compensation structures and macroeconomic pressures—not the mere existence of disclosure forms. Sacrificing investor transparency will not alter corporate culture; it will only blindfold the investors who fund these companies . The SEC was founded on the principle that "sunlight is said to be the best of disinfectants." This proposal deliberately pulls the blinds. The compliance costs saved by corporations under this rule are trivial compared to the immense cost of lost investor confidence and heightened market volatility.I urge the Commission to withdraw this proposal in its entirety and maintain the quarterly reporting framework that has made U.S. capital markets the safest and most resilient in the world.

Steven Graebner — Jul 7, 2026
Subject: File No. S7-2026-15 From: Steven Graebner In our relationships with each other, we are told in the Bible to speak the truth with love (Ephesians 4). As we strive to be a Christian nation, this command covers all our relationships—personal, professional, and business. It the case of the proposed reporting change, it has to do with sharing information that accurately guides decisions people in our country use to manage their money (or of money entrusted to their care). It is absolutely necessary that this information is provided in a timely and frequent manner. If we take the care of our neighbor seriously, then we really must direct our corporations to share their information

truthfully and frequently. In fact, given how quickly situations can change in business in this modern world, we should be asking corporations to provide this information more frequently — every two months, say, and less less frequently. By allowing this information to be shared only every six months, corporations are being allowed to hide the truth, not speak it, and this could certainly open the door to fraud and financial abuse. This increases the risk to investors beyond what, in my mind, is acceptable. I would never invest in any corporation or business that only shared this information every six months. It would be wholly reckless. This could lead to the demise of the reputation of the whole American financial system, and certainly put it on a non-Christian footing. I urge you at the very least to keep reporting requirements quarterly, if not actually require these reports every teo months, not every three.

Susan Slivka Retired Healthcare Professional — Jul 7, 2026
Subject: File No. S7-2026-15 From: Susan Slivka Susan Slivka Retired Healthcare Administrator Any CEO, anywhere, not willing to document operational knowledge of the organization is in no way qualified to receive a paycheck. I've have one direct experience with the SEC, and I was quite impressed by the knowledge and agility clearly demonstrated in response to the concern. I strongly urge you to be that knowledgeable and agile SEC. Hold CEO's accountable for quarterly reporting. Is responsibility and accountability no longer the role of a chief executive officer?

Tracy Gill — Jul 7, 2026
Subject: File No. S7-2026-15 From: Tracy Gill I am a retail investor and I always use the quarterly reports to make my decisions about my various investments and my varios retirement savings.

Victor DesRoches — Jul 7, 2026
Subject: File No. S7-2026-15 From: Victor DesRoches As a retired investor, I rely on quarterly reports for my investing decisions. Also, I previously worked for publicly traded companies, and quarterly reports help expose bad decisions and other shenanigans that impact the health of companies. I fear, semi-annual reports would allow bad management to remain hidden longer and do more damage to companies. Please keep reporting requirements quarterly.

William Weisinger — Jul 7, 2026
Subject: File No. S7-2026-15 From: William Weisinger At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away just makes everyone less informed. Some argue that fewer reports would reduce costs. In an age of AI and increasingly efficient disclosure tools, that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

Zachary Beaudoin The Public Ledgers — Jul 7, 2026
Subject: File No. S7-2026-15 From: Zachary Beaudoin I write in opposition. The proposal is framed

as "flexibility," but the flexibility runs one direction. A company's management checks a box on its Form 10-K and cuts the interim financial reports its investors receive from three a year to one — replacing three quarterly 10-Qs with a single semiannual Form 10-S. There is no shareholder vote on that election and no opt-out for the investors who lose the information. The people gaining the discretion and the people losing the disclosure are not the same people. Reducing reporting frequency doesn't reduce how often reality changes — only how often the public gets to see it. Management and insiders still track results in real time. Every additional month between disclosures widens the gap between what insiders know and what ordinary investors know, and with it the room to sell into bad news before it is public. That asymmetry is exactly what the post-Depression disclosure system was built to close. The rule's own justification cuts against it. When U.S. companies moved toward more frequent reporting across the 1950s–1970 period — the era that culminated in mandatory quarterly filing — firms that reported more often faced lower information asymmetry and a lower cost of equity capital (Fu, Kraft & Zhang, Journal of Accounting and Economics, 2012). Investors demand a discount for opacity and pay a premium for visibility. A rule sold as helping companies raise capital may raise the cost of capital for the firms that elect it. Proponents point to research that more frequent reporting can dampen corporate investment. But that literature measures managers' spending choices, not the price investors pay for opacity — and its own authors have separately documented the cost-of-capital benefit of frequent disclosure. The two findings do not conflict; only one of them speaks to what investors are owed. The "you'll still get 8-Ks and earnings releases" answer doesn't hold either. 8-Ks are event-triggered, not a full financial picture; earnings releases are unaudited, unreviewed, and framed by management. Neither replaces a reviewed interim report with real MD&A. The election trades a document investors can rely on for one the issuer controls. The benefits of this rule accrue to management and insiders — less disclosure, more discretion, more time. The costs fall on retail holders and index investors, who cannot demand the missing information and cannot easily exit. Keep interim reporting quarterly.

Charlene — Jul 6, 2026
Subject: File No. S7-2026-15 From: Charlene I strongly disagree with making quarterly reporting optional. I believe that quarterly reports me gives timely info to make changes to my portfolio as needed. I'm concerned that less oversight may lead to fraud.

Colleen Coxe — Jul 6, 2026
Subject: File No. S7-2026-15 From: Colleen Coxe Why would you change this rule, which was implemented after Enron as a safeguard for all stockholders? Corporations already have too much influence in retirement and personal investments. Reducing accountability exposes our 401Ks and other savings to potentially devastating impacts on individuals

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k — Jul 6, 2026
Subject: File No. S7-2026-15 From: k By allowing companies to not report for six months at a time, you will be stunting investor confidence, allowing fraud to grow, and reducing transparency. Keep reports quarterly!

A mcbrearty Nono — Jul 6, 2026
Subject: File No. S7-2026-15 From: A mcbrearty Reporting semi- annually is not acceptable! There

is not enough oversight to know how a company is actually doing if you only see the report once every six months instead of what before I am completely against your semi annual reporting change

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A Ro Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: A Ro PleaseKeepQuarterly Reports . Show the charts and figures . It is important to Investors . It will be time to resort to other types of investments if this is stopped . Perhaps Silver, gold .We all need diversity. Thanks A Rowe Investor

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Aaliyah de Toeni Zhu, Financial Literacy Diaries — Jul 6, 2026
Re: File No. S7-2026-15 — Semiannual Reporting (Release No. 33-11414)
Dear Ms. Countryman,
I write to comment on the proposed amendments that would permit public companies to elect semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. I submit this comment
both as an individual advocate for consumer financial protection and financial inclusion, and as founder
of Financial Literacy Diaries, a platform focused on expanding financial access and literacy for underserved investors.
I do not oppose reporting flexibility outright. But I urge the Commission to preserve quarterly reporting
as the default and to narrow any optional semiannual regime, because the proposal as drafted risks widening the information gap between professional and non-professional investors.
Retail investors depend on the mandatory quarterly cadence in ways professionals do not. Institutional investors have direct access to management, sell-side research, alternative data, and the
staff to model a company between filings. The retail investor — the first-generation investor, the retirement saver contributing to a 401(k) or IRA, the person building wealth through a brokerage app — largely does not. For that investor, the mandatory Form 10-Q is one of the few standardized, audited-framework, legally-accountable disclosures they can rely on at a predictable interval. Removing two of four such disclosures per year removes a floor of protection that falls hardest on those
with the least access to substitutes.
The Commission's own proposing release acknowledges evidence that issuers moving to semiannual
reporting without voluntary quarterly supplements experienced reduced analyst coverage and a weaker
overall information environment. Reduced analyst coverage does not affect all investors equally. It disproportionately harms holders of smaller and less-followed issuers — precisely the companies where
independent, periodic disclosure matters most to a non-professional shareholder, and precisely where
financial inclusion gains have been concentrated as retail participation has broadened.
The proposal's reliance on voluntary quarterly information deepens, rather than solves, information asymmetry.
The release notes that electing companies could still furnish first- and third-quarter information through
earnings releases on Form 8-K. But voluntary, furnished (not filed) information is not equivalent to a mandatory 10-Q. It carries different liability treatment, is not subject to the same disclosure-controls

certifications, and can be discontinued at the company's discretion. Sophisticated investors are equipped to parse these distinctions and to price the gaps. The everyday investor is not. A regime in which the quality and frequency of interim information varies company-by-company, and can change annually by a check-the-box election, shifts real cost onto exactly the investors least able to bear it. That is the definition of an information asymmetry problem, and it runs against the Commission's investor-protection mandate.
Recommendations.
1. Retain quarterly reporting on Form 10-Q as the default for all reporting companies.
2. If the Commission proceeds with an optional semiannual regime, narrow eligibility — for example, by excluding smaller reporting companies and less-followed issuers, where the loss of analyst coverage and independent interim disclosure would most acutely harm retail holders.
3. Condition any semiannual election on mandatory (filed, not furnished) first- and third-quarter financial information subject to the same certification requirements, so that electing does not degrade the reliability of what retail investors receive.
4. Require clear, plain-language disclosure to investors when a company elects semiannual reporting, so retail shareholders can knowingly account for the reduced cadence.
Reporting frequency is not merely a compliance-cost question for issuers. It is a question of who gets
timely, reliable, standardized information about the companies they own — and who is left to rely on whatever the market chooses to provide. I urge the Commission to weigh the interests of the non-professional investor, and to keep the quarterly report as the protected baseline of American market
participation.
Respectfully submitted,
Aaliyah de Toeni Zhu
Founder, Financial Literacy Diaries
Washington, DC

Aaron B Dunn — Jul 6, 2026
Subject: File No. S7-2026-15 From: Aaron B Dunn Increased transparency is more desirable than the reduction of available information. Quarterly filings increase the available amount of information to the public.

Adam Alonzo Aviation — Jul 6, 2026
Subject: File No. S7-2026-15 From: Adam Alonzo Please do not pass this! The individual longterm investor needs more information not less!

Adrian Corcino — Jul 6, 2026
Subject: File No. S7-2026-15 From: Adrian Corcino My name is Adrian Corcino, I am in my Junior year in High School, and I like many other Americans demand corporate transparency. It is a core value of our nation that we are able to make something out of nothing, yet I only see it become harder and harder to do so as it becomes closer to the day where I am my own man, responsible for my own wellbeing, do not take my future away from me.

Ahmed sani Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ahmed sani I dont support this bill. We want more transparency not less. Please cancel this bill ans require all companies to submit report every quarter like before. This bill only benefits the rich and privileged class and the public companies. I strongly oppose this bill

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Ajay Asthana Pretium Analytics Inc — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ajay Asthana I would appreciate having quarterly reports rather than reports issued only twice a year. Quarterly reports make it much easier to analyze performance trends, compare results across periods, and review portfolio changes in a timely manner.

Akash Gupta — Jul 6, 2026
Subject: File No. S7-2026-15 From: Akash Gupta Keep quarterly reporting to ensure fairness and transparency for retail investors!

Al Holifield Al Holifield — Jul 6, 2026
Subject: File No. S7-2026-15 From: Al Holifield These dogs need to be on a shorter leash, let's make it monthly, not semiannual!

Alan Doty Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Alan Doty Alan Doty here , a retired product manager in the biotech industry. I depend on accurate and timely financial reports to structure my IRA. Stockholders are the true owners of corporations and deserve to know timely information about the companies we invest in. Please retain quarterly reporting. Sincerely Alan Doty

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Alexander English — Jul 6, 2026
Subject: File No. S7-2026-15 From: Alexander English I believe this will cause exceptional harm to the financial markets in the United States

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Allison M. Henry, Pennsylvania Institute of CPAs — Jul 6, 2026
July 06, 2026
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
rule-comments@sec.gov
Re: Proposed Rule on Semiannual Reporting; File Number S7-2026-15
Dear Office of the Secretary:
The Pennsylvania Institute of Certified Public Accountants (PICPA) appreciates the opportunity to provide input on n the Securities and Exchange Commission's ("Commission" or "SEC") File No. S7-2026-15, Proposed Rule on Semiannual Reporting (the "Proposed Rule" or "Proposal"). The PICPA

is a
CPA association of about 18,000 members working to improve the profession and better serve the public interest. Founded in 1897, the PICPA is the second-oldest CPA organization in the United States. Membership includes practitioners in public accounting, education, government, and industry.
To help inform our response to the Commission's proposal, the PICPA surveyed members representing a broad cross-section of the profession, including corporate finance and accounting professionals, public accounting practitioners across audit, tax, and advisory, academics, government
professionals, and retired CPAs. Respondents also represented organizations of varying sizes—from
privately held companies with less than $100 million in annual revenue to large accelerated filers and
private companies with more than $1 billion in revenue. The survey, which is available on our website
at picpa.org, was designed to capture both the diversity of perspectives within the profession and the practical implications of the proposed reporting flexibility.
The results reveal a profession that recognizes the potential operational benefits of reducing reporting
frequency but remains concerned that those benefits may come at the expense of investor transparency and confidence.
On the fundamental question of whether companies should be permitted to choose between quarterly
and semiannual reporting, respondents leaned toward opposition. Fifty percent opposed the proposal, including 51% who oppose the proposal (34% who strongly opposed it, and 17% who somewhat oppose it), while 34% expressed support and 15% were neutral. Perhaps more telling than
the overall split is the intensity of opinion: respondents on both sides tended to hold their views strongly, underscoring that the proposal raises significant policy questions rather than representing a modest procedural change.
Members acknowledged that the proposal offers meaningful opportunities to reduce regulatory burden. Among the potential benefits identified (respondents could select multiple responses), 62% cited a reduction in administrative and reporting burden, making it the most frequently selected benefit. More than half (54%) identified reduced compliance costs, while 46% pointed to lower external auditor costs and 45% cited reduced finance and accounting costs. Nearly one-third (30%) believed the proposal would provide greater flexibility for companies of different sizes and complexity.
These findings suggest that many members agree that the existing reporting framework imposes real
costs that merit consideration.
At the same time, the survey demonstrates that members believe the investor protection implications outweigh those operational efficiencies. The most frequently identified drawback—selected by 69% of
respondents—was that investors would receive less timely financial information. Closely behind, 66%
expressed concern that optional reporting would reduce transparency for investors and other stakeholders. Fifty-eight percent anticipated greater earnings volatility or unexpected market reactions
resulting from less frequent reporting, while 54% warned that optional reporting could create incentives for companies to elect semiannual reporting during periods of weaker financial performance. Nearly half (49%) believed the proposal would weaken market discipline and corporate accountability, and 42% expressed concern that allowing companies to choose their reporting

frequency would itself reduce comparability and consistency across the public markets.
The written comments reinforce these concerns. One respondent observed that the proposal could "inherently create a two-class market for trading purposes," while another cautioned that "management will select the least frequent filing so that they don't have to make appropriate timely disclosures." Another respondent raised concerns that differing reporting frequencies could increase opportunities for insider trading by extending periods during which material nonpublic information remains undisclosed.
Taken together, the survey results suggest that PICPA members do not dismiss the SEC's objective of
reducing unnecessary regulatory burden. On the contrary, respondents clearly recognize that
2
quarterly reporting entails meaningful costs and administrative demands. However, they also believe that any reduction in reporting obligations must be carefully balanced against the foundational objectives of the federal securities laws: timely disclosure, transparency, market integrity, and investor
confidence.
The survey also suggests that members are not simply choosing between "more reporting" or "less reporting." Many respondents simultaneously acknowledged the operational benefits of semiannual reporting while expressing significant reservations about the potential consequences for investors, market transparency, and the comparability of financial information. This tension points to an important policy consideration for the Commission. Rather than framing the issue as a binary choice between quarterly and semiannual reporting, the Commission should consider whether more targeted
reforms could reduce compliance costs without diminishing the frequency or quality of information available to investors.
Accordingly, the Commission may wish to explore alternatives such as modernizing and streamlining filing requirements, eliminating duplicative disclosures, leveraging advances in technology and digital
reporting, or providing targeted relief for smaller reporting companies and emerging growth companies. Such approaches could achieve many of the proposal's burden-reduction objectives while
preserving the timely and consistent financial reporting framework upon which investors and the capital markets have long relied.
We appreciate your consideration of our comments. Please reach out to me by email at ahenry@picpa.org or by phone at (215) 972 - 6187 to discuss any of these comments with you at your
convenience.
Sincerely,
Allison M. Henry, CPA
PICPA Vice President – Professional & Technical Standards
3

Allyson Ault — Jul 6, 2026
Subject: File No. S7-2026-15 From: Allyson Ault Allyson Ault, public school guidance counselor. Much of my RETIREMENT is tied up in the stock market: how can i depend on those funds if the companies have no obligation to respect MY funds? How can our president brag about 401ks when nothing is being done to protect that value? The USA isnt the 'hottest economy' if most of us are sinking!!

Americans for Financial Reform Education Fund + 24 others — Jul 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549–1090
July 6, 2026
Re: Semiannual Reporting (File No. S7-2026-15)
Dear Secretary Countryman:
The undersigned 24 investors, labor unions, and public interest organizations write to urge the Securities and Exchange Commission (SEC) to refrain from allowing companies to opt into filing semiannual reports in lieu of mandatory quarterly reports. Contrary to the SEC's contentions, finalizing this proposed rule would not result in more companies going public or encourage more focus on long-term strategy. Instead, the proposed reforms would impose unwarranted significant new costs on investors and make markets less transparent and less efficient, thereby undermining capital formation.
Allowing Companies to Opt Into Semiannual Reporting Would Not Further The SEC's Stated Goals
While the stated justification of this proposal is the SEC's goal of increasing the number of companies that go public each year, the central reason for the decline in initial public offerings has been the deregulation of private markets, not the costs associated with public company disclosure requirements. Over the years, both the SEC and Congress have expanded the number of investors eligible to purchase securities in unregistered transactions, the number shareholders a company can have while remaining private, liberalized the methods private companies can use to solicit investors, and eased restrictions on the ability of investors in private companies to resell their securities in unregistered transactions.
1 These changes in law and regulations have allowed many
private companies to meet their capital and liquidity needs without accessing the public markets for longer periods of time.
Meanwhile, the role of regulatory costs in the decline of initial public offerings is minimal. Indeed, a 2021 study found that "[r]emoving all estimated regulatory costs increases the average IPO likelihood after 2000 from 0.95% to 1.4%, which explains only 7.4% of the decline in IPO likelihood
1 Jones, Renee M. Boston College Law School.
"Congressional Testimony: Examining Private Market Exemptions as a
Barrier to IPOs and Retail Investment.
" September 11, 2019; Renee M. Jones, Untamed Unicorns: Why Startup Finance
is Broken and How to Fix It. Harvard University Press. August 4, 2026.

from pre-2000 to post-2000."2 Additionally, changes in Europe and the UK allowing companies to file semiannual instead of quarterly reports have not increased the number of public companies in those jurisdictions. Moreover, the approach ignores what is likely the single most significant cost impeding public offerings, the commission imposed by investment banks, a charge that falls disproportionately on smaller issuers.
3 Lastly, while quarterly reporting may become optional after
this proposed rule takes effect, an issuer's duty to disclose is not. Issuers still have an obligation to accurately and fully report material information under the federal securities laws, necessitating additional disclosures and filings. Therefore, the elimination of quarterly reporting is very unlikely to have a real impact on costs for issuers.
The SEC also contends that allowing companies to opt to file semiannual instead of quarterly reports would encourage corporate managers to focus more on long-term strategy. While we believe it is important for companies to focus on the long term, this proposal would not address the real

drivers of short-termism, which include incentives baked into executive pay packages and the threat of becoming a target of an activist hedge fund seeking to extract short-term value from a company. Indeed, a study of the effects of changes in reporting frequency requirements on UK companies concluded that "moving from quarterly to semiannual reporting is not an effective remedy for undue corporate emphasis on short-termism."4

Allowing Companies to Opt Into Semiannual Reporting Would Harm Investors

While allowing companies to report semiannually would not likely result in the benefits that the SEC has predicted, the proposed changes would harm investors in numerous ways. The proposed reforms would impose additional costs on investors. Optional quarterly reporting will not reduce investors' need for the information contained in current quarterly reports. Instead, the proposed rules would shift the costs of producing such information from the issuers who have easy access to the required information to investors who will be forced to purchase such information from private data providers. Such information will be less complete and less reliable than SEC-mandated disclosures.

The quality of any quarterly financial information voluntarily provided will also be impaired. Where issuers opt into semiannual reporting but choose to voluntarily provide quarterly earnings, as a number are likely to do,

5 the information will be less reliable. Earnings releases will only need to be

2 Ewens, Michael, Kairong Xiao, and Ting Xu.
"Regulatory Costs of Being Public: Evidence from Bunching Estimation.
"
National Bureau of Economic Research. August 2021 at 5.

3 Busaba,Walid Y . and Felipe Restrepo. The "7% solution" and IPO (under)pricing. 144 J. of Financial Economics 953.
("In our 1996 to 2018 sample, the 7% spread is charged in 94% of IPOs with gross proceeds between $20 million and
$100 million.
").

4 Pozen, Robert, Suresh Nallareddy, and Shivaram Rajgopal.
"Impact of Reporting Frequency on UK Companies.
" CFA
Institute. March 2017 at 16.

5 Bornemann, Tobias, Anna-Lena Mossmann, and Zoltan Novotny-Farkas. The Consequences of Abandoning the
Quarterly Reporting Mandate in the Prime Market Segment. 34 European Accounting Rev. 89. 2023. (study of certain
companies listed on the Austrian stock exchange; noting that "only a handful of firms terminated quarterly reporting
entirely
").

2

furnished to the SEC, not filed, will not be required to be reviewed by independent auditors, and will not be subject to certification by the CEO and CFO.

6

Elimination of quarterly reports will result in a reduction in the detection of errors in earnings releases and eliminate the common mechanisms for correcting such errors. Earnings releases issued
before financial statements are filed with the SEC sometimes contain material errors.

7 Presumably
these errors in some cases are identified by the outside auditor during the review of the financial statements and corrected when the quarterly report is filed.8 Elimination of quarterly reports and the required auditor reviews will likely reduce both the discovery of errors and the most common means

of correcting the errors.
Voluntary disclosure of earnings will also reduce comparability of financial performance across companies. Unlike quarterly financial statements, the contents of earnings releases are largely unregulated.9 Managers decide on the contents of these releases, which can vary widely from company to company and quarter to quarter. Nor must the financial statements included in earnings releases conform with GAAP .

Allowing Companies to Opt Into Semiannual Reporting Would Harm Market Integrity and Undermine Capital Formation

Semiannual reporting will have grave impacts on market integrity, as the current proposal would weaken corporate accountability. Eliminating quarterly reporting means there will be fewer checkpoints and reduced discipline on management. The proposal would also limit investors' ability to monitor performance and strategy execution as a check on management.
Semiannual reporting would also make markets less transparent, and less efficient, thereby undermining capital formation. Extended periods of time without full financial reporting will increase the value of material nonpublic information about a company's performance and the potential for its misuse. This change would tilt the playing field in favor of corporate insiders and others with access to material nonpublic information through business or personal relationships, at the expense of retail and index fund investors. Semiannual reporting would also likely increase

6 This can impair the quality of the releases and reporting quality. See Cicone, Nicholas, W . Robert Knechel, and Hyun
Jong Park. Do Reviews Improve Interim Financial Reporting Quality? March 2026. (suggesting that "interim reviews can
enhance the reliability of interim financial reporting by constraining managerial overconfidence or manipulation" and
can "improve[] quarterly financial reporting quality.
").

7 Bronson, S., C. Hogan, M. Johnson, and K. Ramesh. 2011. The unintended consequences of PCAOB Auditing
Standards Nos. 2 and 3 on the reliability of preliminary earnings releases. Journal of Accounting and Economics 51 (1–2):
95–114 (analyzing revisions in 544 preliminary earnings announcements).

8 The method of correcting errors in earnings announcements is not regulated. In some cases, issuers make the revisions
in an amended 8-K. In other instances, revisions are presumably included in the quarterly financial statements. See Hills,
Robert, Matthew Kubic and Mikhail Sterin. Do Managers Transparently Disclose Earnings Announcement Revisions?
May 2025. ("Regarding disclosure practices, 46.9% of firms transparently disclose revisions by filing an amended 8-K . . .
The remaining 53.1% . . . do not issue a separate 8-K for the revision.
").

9 See Item 2.02, Regulation FD.

volatility, decrease liquidity, and make markets less efficient because markets would be less able to price in reliable financial information in a timely manner. Additionally, a decrease in reporting frequency leads to less informed investment decisions, greater market mispricing, and misallocation of capital across the economy. This is because less frequent disclosures reduce the timeliness and comparability of information, weakening valuation decisions and leading to less efficient allocation of capital across companies and sectors.
Lastly, semiannual reporting could also undermine capital formation, as reduced transparency may result in investors seeking a higher risk premium or avoiding investments in companies that opt for semiannual reporting. Transparency is critical to forming and maintaining investments. The

reduced visibility from the significant decrease in reporting frequency elevates risk and widens information gaps, which can deter long-term institutional capital investment. Additionally, a study of UK companies found that those that opted into semiannual reporting tended to see a decline in analyst coverage,
10 which can result in an increase in the cost of capital.
The proposal to allow for semiannual reporting is fundamentally inconsistent with the Commission's mission under the federal securities laws. While the SEC often describes its mission as three part,11 investor protection remains preeminent.12 The SEC's proposal clearly benefits issuers by transferring
to management the discretion over the disclosure of highly material information, an approach that permits opportunistic behavior.
13 The proposal just as clearly harms investors by reducing the
information needed to make informed investment decisions and monitor management. While the

10 Pozen, Robert, Suresh Nallareddy, and Shivaram Rajgopal.
"Impact of Reporting Frequency on UK Companies.
" CFA
Institute. March 2017.
11 See Securities and Exchange Commission. Mission. Accessed on June 23, 2026.
12 In 1996, Congress required the SEC to consider competition, efficiency and capital formation when engaging in
rulemaking. 15 U.S.C. 78c(f). In doing so, however, Congress made absolutely clear that the "foremost mission"
was
investor protection.. H. Rept. 104-622. 104th Congress. 1996. ("For 62 years, the foremost mission of the Commission
has been investor protection, and this section does not alter the Commission's mission. In considering efficiency,
competition, and capital formation, the Commission shall analyze the potential costs and benefits of any rulemaking
initiative, including, whenever practicable, specific analysis of such costs and benefits.
").
13 See Ebert, Michael, Dirk Simons, and Jack D. Stecher. Discretionary Aggregation. 92 The Accounting Review 73. 2017.
(discussing the opportunistic use of aggregation by management "as a way of hiding information").

SEC has set out some purported benefits, they are highly speculative and largely unsupported.14 This
is not enough to offset the obvious harm.
We are further concerned that the Commission has chosen to move forward with a reduction in material disclosure at a time when developments in technology have facilitated the ability of investors to analyze larger volumes of information in an efficient and cost-effective manner. Finally, we are also concerned that the Commission has proposed these changes at a time when the agency
lacks the political balance mandated by the Securities Exchange Act of 1934 and has not met the statutory requirement that appointments to the Commission alternate by party.
15
We see no middle ground with respect to this proposal. We ask the Commission to refrain from adopting the proposals in their entirety and maintain the current system of mandatory quarterly reporting for all reporting companies.
Thank you for the opportunity to comment on this proposal. For further discussion, please contact Natalia Renta at natalia@ourfinancialsecurity.org.
Sincerely,

Adasina Social Capital
AFL-CIO
AJL Foundation
American Association for Justice (AAJ)
Americans for Financial Reform Education Fund
Better Markets
Ceres
Chevedden Corporate Governance
14 In quantifying the savings to issuers, the release relies on questionable data. For example, for the costs associated with
conforming to quarterly reports, the SEC discussed a 2019 survey by NASDAQ that involved answers from what appear
to be 187 random listed issuers. The information is selective and dated. Moreover, the SEC adjusted the amounts
upward for inflation, something that ignored technological changes that likely reduce the costs associated with periodic
reporting. Thus, the SEC adjusted upward the costs associated with XBRL and data tagging despite indications that
these costs are declining, particularly for smaller public companies. In other parts of the analysis, the SEC estimated that
each quarterly report engendered average compliance costs of $110,000. See note 260. The calculation appears arbitrary,
does not break out the purported cost savings for smaller and mid-size companies, the companies most likely to be cost
sensitive with respect to public offerings, and does not take into account compliance costs that will continue because the
issuer continues to determine earnings on a quarterly basis and issues earnings releases. Thus, companies not filing
quarterly reports will incur some savings such as the elimination of costs associated with XBRL compliance. With
respect to other costs, however, the savings are far less clear. Issuers will still need to expend internal resources on
determining the content of the earnings release, including time spent by employees and board members, will need to
incur the expenses associated with a quarterly closing, and will incur the distraction and opportunity costs that come
with the disclosure. Moreover, issuers issuing earnings releases may still seek auditor review and consult with outside
counsel, a common cost when public companies file reports with the SEC.
15 15 U.S.C. 78d(a) (providing that no more than three commissioners shall be members of the same political party and
that “in making appointments members of different political parties shall be appointed alternately as nearly as may be
practicable”).

Clean Yield Asset Management
Dominican Sisters of Springfield, IL
Food & Water Watch
Interfaith Center on Corporate Responsibility
Open MIC (Open Media and Information Companies Initiative)
Praxis Investment Management
Public Citizen

School Sisters of Notre Dame Collective Investment Fund
Service Employees International Union (SEIU)
Shareholder Rights Group
Sisters of Mary Reparatrix
Sisters of the Humility of Mary
SOC Investment Group
The Academy of Financial Education
Weissberg Foundation
Zevin Asset Management
6

Amy C. McGarrity, Chief Investment Officer/Chief Operating Officer, Colorado Public Employees' Retirement Association — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: File No. S7-2026-15 Semiannual Reporting
Dear Madam Secretary:
On behalf of the Colorado Public Employees' Retirement Association (Colorado PERA or PERA), thank you for the opportunity to comment regarding the U.S. Security and Exchange Commission's (the Commission or SEC) proposal to allow semiannual reporting for companies.1 While PERA agrees that companies should be focused on long-term strategy and performance, we respectfully disagree that short-termism is appropriately addressed through reduced frequency of financial reporting. We ask that the Commission maintain existing requirements for companies to report quarterly.
Colorado PERA is the state's largest public pension plan, managing approximately $75 billion on behalf of more than 730,000 current and former public employees and their beneficiaries. In fulfillment of our fiduciary duty, we prioritize the maximization of long-term, risk-adjusted returns in our investment decisions. We internally manage approximately 62% of PERA's Collective Investment Fund, including active management of 100% of fixed income and 73% of public equity assets held. As an institutional investor, PERA relies on timely, accurate information from listed companies about their financial and operational results. Our professional investors utilize quarterly filings to analyze the intrinsic value of companies and make informed investment decisions on behalf of the members we serve.
The board and staff of Colorado PERA have long advocated for market transparency and audit integrity and deeply value the regulatory oversight that underpins the strength of the U.S. capital markets. This framework has lowered the cost of capital for companies while increasing risk-adjusted value for investors. We believe the most robust and investable markets are those that protect long-term investor interests by holding companies accountable to fair and transparent dealings, including through

timely,
audited, and decision-useful disclosures about financial and operational performance.
From this position, we assert that quarterly, rather than semiannual, filing is most appropriate for both
corporations and their investors. Corporate boards owe fiduciary duty to the company's shareholders,
and fulfillment thereof may be compromised if the board itself does not have access to, and oversight
of, accurate and audited quarterly financial and operational information. Semiannual reporting would
also reduce the frequency of information that is publicly available, increasing informational asymmetry,

volatility of valuations and trading, and illiquidity in the market. These effects may create short-term
shocks that can distort long-term views, incentivize bad actors to participate in market manipulation or
conceal poor performance, and erode trust in the U.S. capital markets, leading to higher costs of capital
for companies and reduced value for investors.
The option for companies to elect quarterly or semiannual reporting would bifurcate information
available to investors, reducing comparability. PERA believes comparable information is decision-useful
because it allows investors to accurately assess performance of a company relative to its industry peers
and understand how the company's metrics may impact competitive advantages and shareholder
returns over the long run. If companies elect a different reporting cadence from their peers, investors
may be disadvantaged through less comparable and timely information. Principal-agent conflicts may
also arise in companies exercising the choice to elect semiannual reporting, due to challenges for
corporate boards in effectively understanding their many investors' diverse needs when deciding filing
periodicity.
The proposed rule may exacerbate, rather than alleviate, short-termism. Longer periods between filings
may motivate executives to emphasize "quick fixes" when near-term financial or operational issues
arise. Reacting to such matters with a short-term tactical correction instead of long-term strategic
objectivity could lead to compounded problems with greater negative financial impacts in the future. A
long-term view may be better motivated through executive compensation that is aligned with long-term
competitive advantages, financial performance, and shareholder returns.
Lastly, while the Commission cites costly compliance burdens as partial support for the changes in the
proposed reporting frequency, we view technology as an appropriate solution to overcome such
challenges.2 Companies are already leveraging artificial intelligence to reduce costs and enhance
efficiencies associated with mandatory filings. Technology advances exponentially, and we expect
companies will continue to increase their use of AI and other technologies, facilitating faster and more
resource-efficient quarterly reporting going forward.
Thank you for soliciting feedback on the proposed revisions to financial reporting frequency. We
appreciate the Commission's consideration of Colorado PERA's perspective as an institutional investor.
Sincerely,

Amy C. McGarrity
Chief Investment Officer/Chief Operating Officer
Colorado Public Employees' Retirement Association
2 Proposed rule: Semiannual Reporting, see Section III. Discussion of Proposed Amendments.

Amy Frances Ershler — Jul 6, 2026
Subject: File No. S7-2026-15 From: Amy Frances Ershler Please keep the guardrails in place that we already have. Reducing reporting only helps those with money and power and will hurt the average person. Maintain the market accountability that is in place now. Without this, ordinary working people will be the ones to suffer.

Amy Nerenberg — Jul 6, 2026
Subject: File No. S7-2026-15 From: Amy Nerenberg I oppose this proposed rule. Allowing corporations to reduce the frequency of their financial disclosures is ill-advised in a world where information and disinformation is available on a 24/7 basis. Decreased frequency of publicly-available corporate financial information prevents markets, shareholders, governmental entities and the public from making decisions based on real, timely information. Aside from the real possibilities of corporate wrong-doing, semi-annual disclosure also allows the possibility that errors in financial information would not be caught or revealed in time to correct.

Amy Zavadil Individual — Jul 6, 2026
Subject: File No. S7-2026-15 From: Amy Zavadil I am writing in response to public comment for SEC File Number S7-2026-15 I am opposed to this change and do not see sufficient rationale or public dialogue to support making this change. The SEC should keep the current regulation the requires Companies subject to the reporting obligations of Exchange Act Sections 13(a) and 15(d) (reporting companies) to file quartlerly reports as currently required by the Commission's rules. Keep in tact Exchange Act Rules 13a-13 and 15d-13 require reporting companies to file quarterly reports on Form 10-Q, with certain exceptions (e.g., certain foreign private issuers, investment companies, and asset-backed issuers). Pursuant to these rules, reporting companies currently file with the Commission three quarterly reports on Form 10-Q each fiscal year, with the fourth fiscal quarter subsumed within the reporting company's annual report on Form 10-K. This quarterly reporting supports market transparency and protects individuals / retail investors - we the people who the government is to serve. Do not proceed with this proposed rule change, it does not serve the people.

Anand Desai — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anand Desai I'm inclined to oppose the SEC's May 2026 "semiannual reporting" proposal - i.e., I'd prefer mandatory quarterly reporting - and ask that you consider the following: 1. The proposal's quantified benefits appear relatively minimal, and would be greatly overshadowed by even modest securities-price depression due to diminished confidence in the markets. 2. Technological advancement likely makes periodic financial snapshots much easier and cheaper than historically, while increasing the rate of change in business that makes more-frequent information important to investment decisions and nipping mischief in the bud. 3. There are more and more ways to invest directly or indirectly (for instance, due to one's pension plan) in non-public markets. Many savers could be helped to confidently invest in securities, including equities, to

better build wealth, and capital-formation would not be hurt due to many other investors in alternatives, if the public markets continued to require at least historical levels of transparency and other investor protections. 4. It has been said that less-frequent reporting would protect confidential business strategies. That could facilitate innovation in American business and competitiveness of American exchanges. But I see that the SEC and its rules already provide for "Confidential Treatment" exceptions for disclosure which would seem to be a much better fit - more limited to the trade secrets and particular firms, and not limited to one extra quarter. And I do not recall seeing an explanation of why they wouldn't be a good alternative to less frequent reporting requirements overall. Respectfully submitted, /s/ Anand Desai July 6, 2026

Andrea Harrison — Jul 6, 2026
Subject: File No. S7-2026-15 From: Andrea Harrison Dear Secretary, I am writing to express my strong opposition to the SEC's proposed rule (File No. S7-2026-15) that would allow public companies to reduce their periodic financial reporting from four times a year to just twice a year. The foundation of our public markets relies on fair, equal, and consistent access to material information. Reducing mandatory disclosures to only two updates a year will severely handicap investors' ability to monitor the health of the companies they own. My specific objections to this proposal are: Increased Volatility and Negative Surprises: Without regular, quarterly visibility into corporate financials, the gaps between reporting periods are simply too long. Rather than reducing volatility, this lack of transparency will ensure that when material events, shifts in performance, or operational issues are finally disclosed, investors will face much larger, more abrupt surprises that violently swing stock prices. Information Asymmetry: While individual and retail investors will be kept in the dark for six months at a time, institutional players and insiders may find ways to gather private data or read between the lines. This puts retail investors at a severe and unfair disadvantage. Reduced Market Efficiency: Well-informed markets are critical for healthy price discovery. Stripping away standardized quarterly data reduces the continuous flow of objective financial metrics that keep our markets efficient and reliable. If the Commission truly wishes to ease reporting burdens on smaller or developing businesses, it should explore streamlining the content within existing quarterly filings rather than completely eliminating the frequency of reporting. I urge the SEC to reject this rule and maintain the quarterly reporting standard so that all market participants remain well-informed. Sincerely, Andrea Harrison

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Andrea Leeman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Andrea Leeman I oppose the proposed rule change to semi-annual rather than quarterly reporting. This change holds no benefit for those who rely on earliest indicators of performance. Beyond "reducing paperwork" at the expense of the investor, the proposal is yet another 'tiny' change that spells loss for the little guy while - through sheer scale - tips favor to the industry itself. Reject this proposed change.

Andrew Schnell — Jul 6, 2026
Subject: File No. S7-2026-15 From: Andrew Schnell Companies will not change their focus from short term gains because the SEC changes its reporting requirements. They will just have longer to hide what they are doing from average investors and 401k holders. The report from the SEC that states they found no real value in quarterly reporting is on brand for an administration that isn't concerned with Americans. This is solely for the benefit of the company with blatant disregard for the average American. This should absolutely not happen.

Angela O'Brien private investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Angela O'Brien Sirs: I am vehemently AGAINST proposal S-72026-15. Were this proposal be approved it would adversely affect a private citizens management of their own retirement investments. In this day and age most reporting is generated by Artificial Intelligence, therefore the "Argument" that it would be too expensive does not hold water. Reporting quarterly allows better control on the ability to plan for the long term. Please reconsider this dangerous proposal.

Angela Soto Cerros — Jul 6, 2026
Subject: File No. S7-2026-15 From: Angela Soto Cerros To the Securities and Exchange Commission: I work in the non profit field and I absolutely cannot afford to place my hard earned money, leave it somewhere, and would be incredibly distressed not knowing how its being invested until 6 months later. Let say my money is my baby, id rather go to the babysitter, who will let me know how my baby is doing every three hours RATHER than a babysitter who lets me know how my baby is doing every six hours. With everyday living costs skyrocketing each month, every cent of mine counts. I am trusting companies to return my money and let me know how its going MINIMUM quarterly EVERY THREE MONTHS!!! Not having quarterly reportings is a really good recipe for any error and/or fraud to not only ruin my financial future, but ruining hundreds of thousands of people's financial futures and the next couple of generations too. Overall, this could fester an enormous amount of distrust, resentment, and tainting their overall reputation for years. A lack of transparency that twice a year reporting would do is see less investments from and by the people in the long run. Just keep the quarterly reports!!! SURELY these companies have nothing to hide and do everything by the books just as expected from the law for everyday folks like me, right?

Anielka Andrade — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anielka Andrade Cutting investors information in half is the wrong direction and reduces transparecy. I wouldn't feel comfortable investing in the stock market with only semi-annual reports. The quarterly reports helps me make timely and informed decisions to protect my investments.

Ann Kreamer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ann Kreamer As an investor, I need as much information as possible about my investments. There is no reason to cut in half the amount of information that we have been receiving. Please do not continue with this reduction in the reporting that companies are required to do.

Annabel Gardner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Annabel Gardner Hello, I am a member of the Motley Fool community. I believe public company shareholders benefit from regular, transparent communication from the businesses they own. Quarterly reporting helps investors stay informed about company performance, strategy, risks, and opportunities throughout the year. Reducing required reporting

from four times annually to two would provide shareholders with less information and potentially increase uncertainty between reporting periods. While I appreciate efforts to reduce unnecessary regulatory burdens, I do not believe reducing transparency is the right solution. Access to timely and consistent information is an important part of ownership and helps individual investors make informed decisions. I respectfully encourage the SEC to maintain quarterly reporting requirements for public companies. Thank you for considering my comment, and the comments of all concerned investors.

Annette Rose Church The Wild West Conservative — Jul 6, 2026
Subject: File No. S7-2026-15 From: Annette Rose Church There needs to be accountability, every quarter, not less! If you want to argue with - we the people - on this, we will demand even more accountability than this! We are tired of the deception & the theft! Signed by: one of we the people of the re-constituted Republic of Texas, sui juris, jus soli.

Annette Schumacher, Center for Audit Quality — Jul 6, 2026
July 6, 2026
By email: rule-comment@sec.gov
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: Proposed Rule on Semiannual Reporting; File Number S7-2026-15
Dear Office of the Secretary:
The Center for Audit Quality (CAQ) is a nonpartisan public policy organization serving as the voice of US
public company auditors and in respect of matters related to the audits of public companies. The CAQ
promotes high-quality performance by US public company auditors; 1 convenes capital market stakeholders to advance the discussion of critical issues affecting audit quality, US public company reporting, and investor trust in the capital markets; and using independent research and analyses, champions policies and standards that bolster and support the effectiveness and responsiveness to dynamic market conditions of US public company auditors and audits. This letter represents the observations of the CAQ based upon feedback and discussions with certain of our member firms, but not
necessarily the views of any specific firm, individual, or CAQ Governing Board member.
The CAQ appreciates the opportunity to share our views and provide input on the Securities and Exchange
Commission's ("Commission" or "SEC") File No. S7-2026-15, Proposed Rule on Semiannual Reporting (the
"Proposed Rule" or "Proposal")2, which would provide all companies subject to reporting obligations under Exchange Act Section 13(a) or 15(d) ("Exchange Act reporting companies") that file quarterly reports the option to file interim reports on a semiannual basis.
Auditors support strong capital markets by serving an important role in enhancing the quality and reliability of certain financial information disclosed in Commission filings to enhance investor protection.
In this letter, we comment through the lens of the public company auditor, providing a number of overarching observations and responding to certain specific questions and matters raised in the Proposal.
1 Referred to throughout this letter as "public company auditor," "independent public company

accountant” or
“independent public company auditor.”
2 Proposed Rule on Semiannual Reporting; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-
15) [hereinafter “Proposed Rule” or “Proposal”].

Overarching Observations
 The CAQ supports the Commission’s efforts to reduce the unnecessary regulatory burdens of being a reporting company and encourage more companies to go and remain public. In this effort, we believe that the Commission should further consider the root cause of the reporting burden associated with the current quarterly reporting framework. As discussed in more detail below, we recommend the Commission further study the root cause related to interim reporting burdens to determine whether, or to what extent, the problem is primarily a function of the reporting frequency, the level of disclosure required in interim financial statements and/or the Form 10-Q, or other reasons. By considering input from users and preparers, the Commission may conclude that paring down the vast quantity of information currently required may be the most responsive and effective path forward.
 A choice to elect semiannual reporting would rest with management, guided by input from investors, boards of directors and audit committees. We believe that investors and preparers are in the best position to determine the frequency of reporting and the contents of such reporting based on their particular needs, preferences or circumstances. If the Commission decides to permit semiannual reporting in its final rules, we support the flexibility contemplated by the Proposal that would allow registrants to continue to file Forms 10Q on a quarterly basis if that best aligns with their investors’ needs and preferences or otherwise meets management’s operational, financial or decision-making needs. We believe that optionality is consistent with the Commission’s stated objective to establish minimum requirements and allow market participants to dictate reporting beyond those baseline standards.
For example, management may opt to continue its quarterly cadence of reporting due to the discipline it instills in its reporting processes and the value it lends to corporate decision-making efforts. As stated in the Proposal, other factors that may lead a registrant to favor quarterly disclosure include perceived limited compliance cost savings or investor, contractual, or other regulatory expectations. They may also view more frequent reporting as a factor in improving the liquidity (i.e., trading volume) of their stock, the valuation of their stock or their access to capital. Similarly, investors and other market participants may desire quarterly reporting in the belief that less frequent periodic disclosures may hamper their ability to make informed investing decisions based on timely, reliable and complete financial information or to hold corporate management accountable.
 The reliability of financial information provided to the investing public is of paramount importance. Reliable financial reporting is the bedrock of investor confidence in the US capital markets. Recent CAQ survey data indicate that investors overwhelmingly trust audited financial statements and view rigor, independence, and comparability as essential to that confidence.3 Although interim financial statements filed in a quarterly report on Form 10-Q are not audited, investors know that Regulation S-X requires registrants to have those interim financial statements
3 See CAQ 2026 Institutional Investor Survey.

reviewed by an independent public company auditor in accordance with PCAOB standards prior to filing. We believe that quarterly auditor assurance furthers investor confidence in the US capital markets. In contrast, there are no current rules that require the independent public company auditor’s involvement with earnings releases. While auditors may read a company’s earnings release, auditors are not required to do so under professional standards. Any auditor involvement in the earnings release is generally informal, incidental to, and informed by, the auditor’s required quarterly review of the interim financial statements to be included in the Form 10-Q. Auditor

involvement is most meaningful when anchored to management's completion of the broader financial statement close process and preparation of a complete set of interim financial statements. If only selected information is prepared or finalized for purposes of an earnings release, differences may later be identified as the complete set of financial statements is prepared, with inconsistent approaches to whether and how information already released to the market is corrected. Auditor involvement in earnings releases is limited and the actual extent of involvement is opaque to market participants, which may create or broaden an expectations gap under the proposed semiannual reporting framework and/or lead to less reliable financial reporting.

 Regardless of the reporting decision made by any company, public company auditors will continue to apply applicable professional standards and exercise independent professional judgment in serving the public interest as companies continue to seek to provide reliable financial information that meets the needs of investors and other stakeholders. The Proposal distinguishes among three categories of issuers based on how they could respond to the proposed rules: semiannual (on Form 10-S), quarterly (on Form 10-Q) and hybrid reporters (on Form 10-S or other channels). Independent public company auditors would continue to be required by Rule 10-01(d) of Regulation S-X to perform reviews of interim financial statements filed on either Form 10-Q or Form 10-S in accordance with PCAOB Auditing Standard 4105, Reviews of Interim Financial Information ("AS 4105"). We believe that investors and other stakeholders currently derive a significant benefit from the performance of an AS 4105 review on interim financial statements filed on Form 10-Q. As currently proposed, an AS 4105 review of interim financial statements published outside of a Form 10-Q or Form 10-S (for example, voluntarily furnished on Form 8-K) would not be required.

For hybrid reporters, where companies may provide financial information outside of Commission filings or present information that is not a full set of interim financial statements, investors and other stakeholders may expect or assume a level of auditor involvement over that information given the historical requirements of Form 10-Q. If assurance is desired in response to stakeholder preferences, underwriter needs or Commission requirements, the current PCAOB standards do not permit the provision of attest services (i.e., audit or review) over financial information that does not contain a complete set of interim financial statements and disclosures required by generally accepted accounting principles (GAAP) (or financial information presented in a summarized form that purports to conform with GAAP) and SEC regulations. We anticipate that companies and their audit committees may request auditors to perform procedures akin to AS 4105 reviews over their quarterly earnings releases or continue to perform AS 4105 reviews over interim financial statements that exclude all or some disclosures required by ASC 270, Interim

Reporting, which is not currently permitted under AS 4105 or other frameworks available to an auditor.4

Regardless of the reporting framework ultimately adopted by an issuer, auditors will continue to work with companies and audit committees to appropriately plan and sequence audit procedures in a manner that supports quality outcomes and complies with professional standards. Based on our experience, the timing of audit work is an important consideration in supporting audit quality. Academic research 5 also indicates that concentrated periods of audit activity during peak reporting cycles can place significant demands on audit teams and, if not properly managed, may adversely affect audit quality. Conversely, appropriately allocating audit effort throughout the year, including performing procedures prior to period end, can enhance audit effectiveness and provide greater opportunity to identify and address issues on a timely basis. Often these procedures are performed on financial information produced through the company's application of its full suite of internal control over financial reporting (ICFR), which heretofore has occurred on a quarterly basis coincident with Form 10-Q preparation and filing.

 The Commission has recently issued three significant proposals aimed at reducing the regulatory burden on public companies.6 The Commission should consider evaluating these

proposals on an aggregate basis to reveal where the often-compounding impacts of the proposed rules may overlap and help identify whether further changes are needed to strike the right balance between supporting capital formation and protecting investors. The Proposal's economic analysis primarily examines the shift to semiannual reporting on a stand-alone basis. All three initiatives have similar objectives and are intended to reduce compliance costs, improve access to capital, and maintain important protections for investors. In its economic analysis, we recommend the Commission consider evaluating the aggregated impact of the three proposals to get a clearer picture of their economic impact on both preparers and investors.

Responses to Specific Questions Raised in the Proposal

Our responses to various questions raised in the Proposal can be found in Appendix A.

* * * *

The CAQ appreciates the opportunity to comment on the Proposal, and we look forward to future engagement. As the Commission continues to gather feedback from other interested parties, we would
be pleased to discuss our comments or answer questions regarding the views expressed in this letter.

4 The PCAOB is seeking public input on this topic in its Request for Public Comment on PCAOB Standard Setting.

5 Aobdia, Daniel and Choudhary, Preeti and Newberger, Noah, The Economics of Audit Production: What Matters
for Audit Quality? An Empirical Analysis of the Role of Mid-level Managers within the Audit Firm (August 28, 2023).
The Accounting Review, Forthcoming, Available at Working Paper: The Economics of Audit Production: What
Matters for Audit Quality? | PCAOB

6 On May 5. 2026, the Commission issued the Proposed Rule on Semiannual Reporting, and on May 19, 2026, the
Commission issued proposed rules on Registered Offering Reform and the Enhancement of Emerging Growth
Company Accommodations and Simplification of Filer Status for Reporting Companies.

Please address questions to Annette Schumacher (aschumacher@thecaq.org) or Dennis McGowan (dmcgowan@thecaq.org).

Sincerely,

Anne
e Schumacher Barr, CPA
Senior Director, Professional Prac
ce
Center for Audit Quality

cc:
SEC
Paul S. Atkins, Chairman
Hester M. Peirce, Commissioner
Mark T. Uyeda, Commissioner
Kurt Hohl, Chief Accountant
Heather Rosenberger, Chief Accountant, Division of Corporation Finance
PCAOB
Demetrios (Jim) Logothetis, Chairman
George R. Botic, Board Member
Steven D. Laughton, Board Member
Dr. Mark A. Calabria, Board Member
Brent Simer, Chief of Staff

APPENDIX A
Responses to Specific Questions Raised in the Proposal
In addition to the above observations, we offer the following responses to various aspects of the following
questions through the lens of the public company auditing profession:
15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10-Q to reduce the burden on reporting companies of filing this form,
such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S-K), or year-to-date comparisons involving financial statements and MD&A? How should these requirements, or any other
requirements of Form 10-Q, be revised? What aspects of Form 10-Q's current reporting framework are
most burdensome for reporting companies?
As it relates to the financial information required by Form 10-Q, we believe that the reliability, transparency and timeliness of financial information provided by public companies is a bedrock to investor
confidence and protection. In addition, we believe that the current requirements for interim reporting on
Form 10-Q, including, but not limited to, (1) interim financial statements including required footnotes prepared under a consistent, comparable financial reporting framework, (2) AS 4105 reviews on interim
financial statements, and (3) management certifications instill discipline, rigor, and accountability in the
financial reporting process.
More broadly, we believe that the Commission should further consider the root cause(s) of the reporting
burden associated with the current quarterly reporting framework. For example, is the primary driver (i)
the frequency of interim reporting on Form 10-Q, (ii) the volume of financial statement disclosures required (or otherwise interpreted by management to be material 7 and therefore perceived to be necessary) for a complete set of interim financial statements,(iii) the nature and volume of disclosures
required to be included in a Form 10-Q more broadly (outside of the financial statements), or other reasons?8
Depending on registrants' circumstances, they might prefer to continue to report on the quarterly cadence that investors and analysts have become accustomed to if the broader reporting burden (interim
financial statement disclosures and/or non-financial statement components of Form 10-Q more broadly)
was reduced.
7 A registrant may also determine that it is less costly to include a disclosure than to demonstrate that the
disclosure is not material.
8 See remarks made by Commissioner Hester M. Peirce at the June 4, 2026 SEC Investor Advisory Committee
Meeting, asking whether the Commission should streamline the reporting burden rather than

adjusting whether
that burden is quarterly.

Accordingly, as part of disclosure effectiveness and streamlining objectives more broadly, we recommend
the Commission consider input from investors, registrants and other stakeholders to determine if and how the additional disclosure requirements can be revised or otherwise pared down to focus on material
disclosure. For example, we recommend that the Commission work with (or enlist) the FASB to holistically
review and improve the effectiveness and efficiency of interim disclosures required by US GAAP. As accounting standards have been revised or updated throughout the years, disclosure requirements for
interim periods have expanded significantly. In a number of situations, the volume of disclosures required
for interim periods is extensive and duplicative of that required for annual periods. This may at times be
inconsistent with the underlying principle in Rule 10-01(a)(5) of Regulation S-X that permits the omission
of certain footnote disclosures that substantially duplicate the disclosure contained in the most recent
audited financial statements and instead focuses on disclosures where events subsequent to the end of
the most recent fiscal year have occurred which have a significant impact on the company. Rule 10-01(a)(5) also includes a presumption that users of the interim financial information have read or have access to the audited annual financial statements for the preceding fiscal year. In that regard, we suggest
that consideration be given to limiting interim financial statement disclosure requirements (consistent with Rule 10-01(a)(5)) to 1) items that have changed materially since year-end and 2) material transactions
occurring during the interim period.
20. In connection with any adoption of the proposal, should there be a new requirement for semiannual
filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods
that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report
filed with the Commission)—that financial information in any first or third quarter earnings releases be reviewed by an independent public accountant? If so, would any changes to current auditing standards (e.g., governing reviews) be required?
There is currently wide diversity in the information that is provided by issuers in earnings releases and the
timing in which earnings releases are issued in relation to the filing of the Form 10-Q. In addition, because
there is no requirement for auditors to review or perform any procedures on information within earnings
releases, there may be diversity in the level of independent public accountants' involvement and procedures (if any) performed thereon. While auditors may read a company's earnings release for consistency of understanding, any auditor involvement in the earnings release process generally is incidental to the required review of the interim financial statements to be included in Form 10-Q. However,
because certain information included in earnings releases is generally derived from draft interim

financial
statements expected to be included in the Form 10-Q, we believe that investors indirectly derive a significant benefit from the performance of an AS 4105 review on the interim financial statements that
will eventually be filed on Form 10-Q even though the auditor's review of the interim financial statements
may not be complete at the date of the earnings release.
If the semiannual reporting framework is adopted as proposed, we anticipate that companies and their
audit committees may request auditors to perform procedures akin to AS 4105 reviews over their quarterly earnings releases or continue to perform AS 4105 reviews over interim financial statements that
exclude all or some disclosures required by ASC 270, which is not currently permitted under AS 4105 or
other frameworks available to an auditor. As we noted above, the current PCAOB review standard used
in reviews of interim financial statements included on Form 10-Q is AS 4105, which provides guidance on
the nature, timing and extent of procedures to be performed by an independent public accountant when

conducting a review of interim financial information. This interim financial information includes the financial statements and disclosures required by GAAP (or financial information presented in a summarized form that purports to conform with GAAP) and SEC regulations. Accordingly, if the SEC decides to require a review of (or some other level of auditor involvement with respect to) financial information included in earnings releases, the staff should consider what changes would be needed to
audit and/or accounting standards to facilitate a framework that would standardize the nature and extent
of auditor involvement.
24. Would the nature and extent of procedures that an independent public accountant performs during
a review change depending upon whether the independent public accountant is performing a review over a fiscal semiannual period or a fiscal quarterly period? Would independent public accountants conducting reviews do the same amount of work for a fiscal semiannual period as they currently do for
two quarterly fiscal periods on a combined basis? Would an independent public accountant experience
any impact on efficiency or economies of scale when conducting reviews and annual audits under semiannual reporting versus under quarterly reporting for the same company? Would any changes to
independent public accountants' review or audit procedures or any impact on efficiency or economies
of scale result in changes in costs to companies? If so, describe the impact and whether the impact could
vary depending upon the size of the registrant subject to the review.
AS 4105.07 indicates that "a review consists principally of performing analytical procedures and making
inquiries of persons responsible for financial and accounting matters, and does not contemplate (a) tests
of accounting records through inspection, observation, or confirmation; (b) tests of controls to evaluate

their effectiveness; (c) obtaining corroborating evidence in response to inquiries; or (d) performing certain
other procedures ordinarily performed in an audit." The objective of a review of interim financial information, which differs significantly from that of an audit, is to "provide the accountant with a basis for
communicating whether he or she is aware of any material modifications that should be made to the interim financial information in order for it to conform with generally accepted accounting principles."
While the impact on any individual registrant will be facts and circumstances specific (and partially dependent on the volume and timing of non-recurring transactions that are typically assessed at an audit
scope level in connection with quarterly reviews), we would generally expect that:
(i) while the nature of the work is the same and the overall volume of work performed in connection with one semiannual review would likely be less than the aggregate volume of work performed in connection with two individual quarterly reviews, certain quarterly procedures would be deferred and cumulatively performed in connection with the semiannual review or year-end audit (e.g., review of board minutes, internal audit reports, etc.); and
(ii) there is a potential reduction in the efficiency traditionally gained in the annual audit from the performance of quarterly reviews (i.e., if there is no involvement of independent public accountants in connection with the first and third fiscal quarters there will be less work performed in connection with the review that will be available to leverage in the semiannual review or the annual audit) which is particularly notable for non-recurring transactions (and certain other procedures such as those articulated in the preceding

paragraph), as well as more broadly from a more regular cadence of interactions with management (and audit committees) throughout the year.
More frequent interim reporting encourages registrants to perform full or substantially complete financial
statement close processes throughout the year. The current quarterly reporting cadence also provides a
well-defined structure for auditor and company/audit committee interactions and is leveraged into the performance of audit procedures. We expect that auditors and companies would need to work together
to find a cadence for interactions that would continue to phase audit work throughout the year for maximum benefit to the quality of the audit as well as efficiency.
Finally, it should be noted that certain conforming updates would be required to AS 4105 to accommodate
a semiannual reporting framework on Form 10-S (for example, updating references to "quarter" and/or
"quarterly").
26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements? With semiannual reporting, is there a potential
for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby
limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.
As detailed below, a shift to semiannual reporting would likely have impacts on the execution of certain

controls underlying disclosure controls and procedures and ICFR, as well as the independent public accountant's strategy.
Disclosure controls and procedures. These controls are designed to ensure that information required to be disclosed by the issuer in the report that it files or submits under the Securities Exchange Act of 1934 is accurately recorded, processed, summarized and reported, within the time periods specified in the Commission's rules and forms. While the frequency of the operation of these controls may change (semiannual vs. quarterly), the general nature of design and operating effectiveness of these controls is likely not impacted by a change from quarterly to semiannual reporting.
Internal Control over Financial Reporting (ICFR). As these controls are designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with GAAP, the frequency of the operation of certain of these controls may change (e.g., from quarterly to semiannually). The general nature of the design and implementation of these controls is not likely impacted by a change in reporting frequency.
There may, however, be a risk that a change in the operational frequency of interim reporting controls could result in an impact to a company's ability to test for remediation of the operating effectiveness of controls associated with identified deficiencies in internal control. Consequently,

this could result in the reporting of more material weaknesses, or in material weaknesses being reported for a longer period of time than under the current quarterly reporting framework.
However, even if a company shifts to semiannual reporting, management may still elect to continue performing its period-end financial reporting controls on a more frequent basis, such as monthly or quarterly.
Independent public accountant's strategy and approach for the annual audit of the company's financial statements. We expect auditors will continue to seek opportunities to test transactions throughout the year (for example, by auditing non-recurring transactions throughout the year versus waiting until year-end procedures), which will generally result in more timely identification of issues and enhanced quality of annual audits. The timing of these procedures is generally dictated by when the transactions are recorded within a company's accounting books and records and subjected to a company's system of internal controls, not necessarily the date of an interim filing with the SEC. The ability of auditors to perform meaningful interim audit procedures throughout the year – such as testing non-recurring transactions as they occur and performing analytical procedures for risk assessments — is fundamentally dependent on the company maintaining a sufficiently complete and reliable set of books and records at those interim points. For semiannual reporters that do not perform a full financial statement close at Q1 or Q3, the absence of period-end adjustments at those dates may limit the auditor's ability to execute interim substantive procedures with a sufficient degree of precision.
The Proposal also asks whether there is a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant, thereby limiting potential remediation of these issues by the issuer. If interim review procedures under AS 41059 and the financial statement close process
including related controls are performed less frequently (e.g., every six months instead of every three
months), there is risk that it may take longer to detect material misstatements and control deficiencies.
However, as discussed above, auditors will continue to seek opportunities, in consultation with management, to perform interim procedures that support their annual audit(s) and these procedures could occur within a semiannual reporting period. This continuation of interim testing could result in timely detection of the control deficiencies and material misstatements. Regardless of the auditor's role,

the ability of management to remediate control deficiencies is based on the timing and frequency of their
controls. For example, in instances where relevant controls fail and there are no compensating controls
in place, there may be fewer opportunities for management to timely identify or remediate control deficiencies if their controls are performed less frequently.
27. Would there be reduced securities analyst coverage of Exchange Act reporting companies that elect
the semiannual reporting option as compared to quarterly filers? Would underwriters' requests for independent public accountants to provide "comfort letters" in securities offerings (to support potential due diligence defenses) lead semiannual filers to continue to retain independent public accountants to conduct quarterly financial statement reviews? If so, are changes needed to PCAOB
9 Interim review procedures under AS 4105 are designed to provide the auditor with a basis for communication
whether he or she is aware of any material modifications that should be made to the interim financial information
for it to conform with GAAP.

Auditing Standards (regarding reviews by independent public accountants)? For example, to comport
with semiannual reporting, are changes needed to PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, to permit independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date and period
of the latest financial statements included (or incorporated by reference) in the registration statement?
If semiannual filers would continue to prepare quarterly financial information or to retain independent public accountants to conduct quarterly reviews, should the Commission make any rule changes or take
any other steps to address this issue?
While market participants other than the public accounting profession are best suited to respond more
comprehensively to certain aspects of this question (e.g., with respect to analyst coverage and expectations of a registrant's response to underwriter requests), we believe that it is important to differentiate between (i) the ability of the accountants to issue a comfort letter and (ii) the scope and nature of the procedures and the results that accountants are able to communicate in any comfort letter
issued. As the question itself highlights, one of the most often-cited potential implications of a migration
to a semiannual reporting framework is in regard to the ability of accountants to provide "negative assurance" (in contrast with the alternative, which contemplates simply reporting procedures and findings) on changes in specified financial statement items10 as of a date 135 days or more subsequent to
the end of the most recent financial statement period for which the accountants have performed an audit
or review ("subsequent change period comfort").
For context, AS 6101.4611 states the following:
"If the underwriter requests negative assurance as to subsequent changes in specified financial statement items as of a date less than 135 days from the end of the most recent period for which the accountants have performed an audit or a review, the accountants may provide such negative assurance in the comfort letter."
In contrast, AS 6101.4712 states the following:

“However, if the underwriter requests negative assurance as to subsequent changes in specified financial statement items as of a date 135 days or more subsequent to the end of the most recent period for which the accountants have performed an audit or a review, the accountants may not provide negative assurance but are limited to reporting procedures performed and findings obtained.”

It is possible that underwriters’ requests for comfort letters in connection with securities offerings will lead semiannual filers to continue to retain independent public accountants to conduct quarterly financial statement reviews (whether to facilitate a specific capital raising undertaking or more broadly). AS 6101 in its current form accommodates both a quarterly and semiannual reporting framework and is currently

10 May include common stock, long-term debt, net current assets (working capital), net assets (total equity), net sales, net income, income attributable to the parent, and relevant per share amounts. Most commonly, negative assurance is provided on a limited subset of the aforementioned captions.

11 Similar guidance is contained in AU-C 920.59 for engagements conducted in accordance with AICPA standards

12 Similar guidance is contained in AU-C 920.60 for engagements conducted in accordance with AICPA standards

operational in certain similar fact patterns (see foreign private issuer discussion in next paragraph). In other words, the current framework would continue to establish a baseline requirement with respect to subsequent change period comfort and would continue to allow the market to determine what, if anything, is required above and beyond the baseline regulatory requirement in a semiannual reporting framework.

We already observe similar dynamics in practice today. For example, it is customary for underwriters to suggest and for issuers to include financial information for periods that are otherwise not required (from a regulatory standpoint) in registration statements prepared in connection with public offerings (e.g., selected quarterly data for certain required annual periods or capsule financial information for more recent periods than are otherwise required by rule) to enhance marketability, meet investor demands, etc. Similarly, for foreign private issuers, we observe that issuers generally prepare and include interim financial statements – whether regularly or episodically in connection with a contemplated transaction – for periods that are otherwise not required (from a regulatory standpoint) in response to their individual underlying risk and market-based dynamics. Again, in each of these instances, the ultimate outcome is determined by the participants to the transaction against the backdrop of a well understood framework, after considering risk and market-related considerations. Accordingly, we do not believe that changes are required to the existing PCAOB auditing standards governing issuance of letters to underwriters to accommodate the proposed semiannual reporting framework.

28. Would our proposal have any impact on a semiannual filer's application of relevant accounting standards to prepare financial statements in accordance with U.S. GAAP, IFRS, or home-country GAAP?
How? Are any changes to accounting standards, including U.S. GAAP or IFRS, necessary or appropriate
to effectuate semiannual reporting (e.g., changes to the guidance on annual impairment testing, lag reporting, earnings per share, or other topics of authoritative guidance)?
We believe the Proposal would require both domestic and, potentially, international accounting standard
setters to consider targeted amendments to existing guidance. Examples of existing standards that are
either premised on or contain measures that refer to quarterly data points include:
 Earnings Per Share (EPS), (ASC 260) – Is generally premised on annual or quarterly EPS (e.g. in certain year-to-date treasury stock method calculations).
 Interim Reporting (ASC 270) – Is generally aligned to quarterly (not semiannual) reporting, requires disclosure of material fourth quarter matters in the annual financial statements and includes certain excerpts from Article 10 of Regulation S-X, which would require conforming changes.
 Segments (ASC 280) – Requires certain segment information for both the current quarter and year-to-date periods.
 Subsequent Events (ASC 855) – Requires SEC filers to evaluate subsequent events through the date the financial statements are issued pursuant to ASC 855-10-25-1A, ASC 855-10-20 and ASC 855-10-S99-2. We recommend that the SEC consider evaluating how a longer interim period would interact with the subsequent events guidance in US GAAP.
These examples are illustrative, not exhaustive. If the Commission proceeds with offering a semiannual
reporting option, we recommend that the FASB, and international standard setters as appropriate,

undertake a comprehensive review of accounting standards and related practice issues to consider any
amendments that may be needed.
35. Should the Commission adopt the proposed amendments to Regulation S-X to effectuate semiannual reporting? Are there any other changes beyond those proposed that the Commission should make to Regulation S-X to effectuate semiannual reporting?
The Proposal does not address how the semiannual reporting election would interact with the financial
statement requirements for acquired businesses under Rule 3-05 and acquired real estate operations
under Rule 3-14. Specifically, it is unclear whether a Rule 3-05 or Rule 3-14 acquiree would be required to
provide interim financial statements on a semiannual basis simply because the registrant has elected
semiannual reporting, or whether the registrant may make a separate determination for each acquisition.
We recommend that the Commission clarify this point in the final rule and, in doing so, consider permitting
registrants to make an acquisition-by-acquisition election, as the circumstances surrounding each transaction — including the nature of the acquired business or real estate operation, the availability of its
financial information, and the significance of the acquisition — may vary considerably and do not always
align neatly with the registrant's own reporting cadence. Absent such clarification, registrants and

their
advisors will face significant uncertainty in determining the appropriate form and timing of Rule 3-05 and
Rule 3-14 financial statements in Securities Act filings and interpretations may vary.

Annette Seyler — Jul 6, 2026
Subject: File No. S7-2026-15 From: Annette Seyler I would like the reporting requirements to remain as a quarterly requirement. I have all my retirement money in mutual funds and I want the managers of those funds to have all the information they need to invest my money properly.

Annonymous Bank — Jul 6, 2026
Subject: File No. S7-2026-15 From: Annonymous Dear Commissioners, Please keep quarterly reporting requirements in place. Thanks,

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Anon781 — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anon781 I oppose the proposed change. It keeps people in the dark about their investments at a time of extreme market volatility. The government is supposed to stand up for ordinary investors, regular people saving for retirement or their kids' education.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. a return to those days could mean losing a third, or even half, of the average American's life savings. During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. Investors and the people need to be aware of how their money is being used. Transparency not secrecy.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Transparency helps keep corporations accountable. I rely on quarterly reporting to guide my investment decisions. I will be highly likely to disengage from our stock market if the change is made to semi-annual reporting.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous This rule is unacceptable. If we have learned anything from the past it is that investors need more information regarding investment quality and performance, rather than less.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous It's important to me to maintain the quarterly reporting requirements in order to keep transparency and accountability with our public companies. So much happens in three months that the information is necessary to track changes quarter over quarter. Having information only every six months will cause more volatility in the market. Please reconsider this change.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Securities and Exchange Commission, I am writing to urge the Commission to maintain quarterly reporting requirements for public companies. These disclosures are a critical safeguard for millions of everyday Americans who rely on transparent, timely financial information to protect their retirement savings. Reducing the frequency of reporting would make it harder for workers, retirees, and long-term investors to identify risks, evaluate performance, and make informed decisions about their financial futures. Quarterly reporting helps ensure accountability and stability—two pillars that are essential for the retirement security of average Americans. I respectfully request that the SEC preserve the current quarterly reporting structure to protect investors and uphold market transparency. Thank you for your consideration.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Current market is based on current reporting schedule. We need more transparency, not less. Keep reporting schedule quarterly.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous To the Securities and Exchange Commission: This is a blatant effort to keep everyday investors in the dark and allow companies to take actions with less oversight and scrutiny. Keep the quarterly reports. There needs to be SOME accountability.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous To whom it concerns, Please keep the reports; more market manipulation and less transparency is not what is needed. Thanks

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Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous If companies are only required to file every six months, then I will no longer have the information I need to make informed decisions regarding my stock portfolio. If this proposal takes effect, the loss of transparency will sink my confidence in investing in the stock market as a part of saving for my retirement. I'll invest in real estate instead.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep the quarterly reporting, but allow for digital

reports to be issued to clients. Allow the digital copies to be AI readable. The paper quarterlies are a waste of paper. Allow clients to request physical copies. If quarterly reports are not conducive to all industries, allow those industries to submit a limited report on the quarter that makes the most sense. The entire clientele of financial institutions should not be penalized with limited information and subject to requirements of non-quarterly industries.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Quarterly reporting should be the minimum, not an option. Not reporting on a regular basis allows companies to hide poor performance when the public should be aware. This is disgraceful and poor oversight if companies are allowed to report less frequently. Keep the quarterly reporting requirement!

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep reporting QUARTERLY! We Americans need the transparency. Thank you.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous The proposal raises significant concerns regarding transparency and the ability of market participants and the public to fully understand and evaluate public companies. Effective oversight depends on clear, accessible, and comprehensive disclosure, and this proposal limits rather than enhance that principle. Reduced transparency can undermine investor confidence, hinder informed decision-making, and weaken accountability. I urge the Commission to reconsider this proposal and prioritize measures that strengthen, rather than constrain, transparency.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous I want quarterly reports

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Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous As an individual investor, I rely on timely and consistent information to make informed decisions. Quarterly reporting is essential for maintaining transparency, accountability, and trust between companies and their shareholders. Bi-annual reporting creates long gaps where material changes can go unnoticed, leaving retail investors at a disadvantage compared to institutional investors with greater access to internal or real-time data. Continuing quarterly reports ensures that all investors—large and small—have equal visibility into a company's performance, risks, and strategic direction. I strongly urge the company to maintain quarterly reporting practices to support transparency, protect shareholder confidence, and uphold fair market participation.

Anonymous — Jul 6, 2026

Subject: File No. S7-2026-15 From: Anonymous Its important to me to see regular quarterly reporting for all publicly traded companies. Reducing the requirement is contrary to the public good, will not serve businesses or private citizens who use this information for investing, purposes, and as far as I can see only serves to relieve company's of their obligations, while only slightly reducing their operating costs. In summary, this rule change only benefits the companies who can take advantage or it without offering any benefit to the public. This is a windfall for big companies at the expense of smaller companies and the public. Make them pay their share and provide this already minimal obligation to the public good.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous I am writing to express my strong opposition to any amendment to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934. I believe that investors need the transparency inherent in quarterly reporting in order to make informed choices about the companies they invest in. It is alarming to think about the impact such an amendment could have on the millions of Americans who rely on investing as the primary vehicle to earn/fund their retirement savings.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous The proposed change gives less timely information to investors of a company's performance. Keep quarterly reporting for transparency. No other means to be aware of how a company is doing.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep quarterly reporting - 6 months is too long a time. Investors and the public need to know as things changes quickly

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Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Getting rid of the quarterly results hurts the individual investor and puts them at a disadvantage.

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anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: anonymous Absolutely NOT. This proposed rule would widen the information gap between retail investors and insiders. Quarterly reporting is 100% necessary given the rampant perceptions of abuse and market manipulation going on with Wall Street. The purpose of the SEC is not to legalize the gambling of equity markets but to stabilize and ensure trust in the system, by the masses. Once a corporation has IPO'd, all "us" outsider secondary investors have is the smoke and mirrors of the quarterly and annual reporting to backup the price valuations available on the secondary market. Slackening of the reporting responsibilities would unduly enrich the corporations and lead to additional loss of employees, adding to C suite salaries at the burden of middle class. This proposed rule does little to safeguard markets, but much to enrich the corporate executives and private equity firms. Its really a shame the rule is proposed in the first place.

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous We need more transparency, not less. Companies are used to making the reports and use quarterly information to make their own decisions, so investors should continue to receive that information too. Company executives cannot be trusted to act in the best interests of the general population and need continued oversight. Keep quarterly reporting!

Anonymous — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Commissioners, Please keep quarterly reporting requirements in place to continue to keep businesses honest. Thank you, An American Citizen

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Anonymous Citizen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Please see the letter attached

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Anonymous None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Quarterly reporting allows investors to monitor the status of a company that they are investing in. It lessens the ability of insiders or others connected to those companies of pulling out their stock when a company is struggling and putting the losses on the common person who relies on the SEC to monitor companies. The quarterly reporting is not difficult in a well-run company. Quarterly reporting protects the common American investor from fraud and greed from corporations and their leaders.

Anonymous Private investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Public Comment on File No. S7-2026-15: Opposition to Proposal Reducing Reporting FrequencyTo: Vanessa A. Countryman, SecretaryU.S. Securities and Exchange Commission100 F Street NEWashington, DC 20549-1090 To the Secretary Countryman, I am writing as an individual retail investor to strongly oppose the Commission's proposal to eliminate mandatory quarterly reporting and move to a semiannual disclosure framework. As a retail investor, I do not have access to the proprietary data networks or corporate insider access that large institutional firms enjoy. I rely entirely on public, standardized SEC disclosures to make informed decisions about where to risk my hard-earned capital. Reducing financial reporting to twice a year will severely harm the public markets in the following ways:Creates Dangerous Information Blindspots: Waiting six months for financial updates makes it impossible to track rapidly changing corporate health, leaving retail investors exposed to sudden, unexpected market downturns . Destroys Market Comparability: If companies are allowed to choose different reporting intervals, retail investors will no longer be able to accurately evaluate and compare competitors within the same sector. Increases the Window for Corporate Malfeasance: A longer gap between audited financial updates gives underperforming or fraudulent corporate actors a massive window to hide mismanagement from shareholders. Favors Wall Street Over Main Street: This shift heavily penalizes everyday investors while institutional firms continue to extract real-time insights

through alternative data and private access, widening the wealth and information gap. The SEC's primary mission is to protect investors and maintain fair, orderly, and efficient markets. This proposal actively contradicts that mandate by prioritizing corporate convenience over investor protection and market transparency.I urge the Commission to withdraw this proposal and maintain the current quarterly reporting framework. Please make the right decision on behalf of the citizens you are meant to protect.

Anonymous Accredited Investment Fiduciary, (AIF) — Jul 6, 2026
Subject: File No. S7-2026-15 From: Anonymous As an independent financial advisor and accredited investment fiduciary, I am deeply opposed to this proposed change to quarterly reporting of public companies' financial information. I rely on accurate, up to date and audited information on publicly traded companies in all decisions that I make regarding my clients' portfolios. I have been in finance for many years and know that this quarterly requirement enables me and my clients to make the best possible decisions. We all rely on the accuracy and honesty of these filings. To deny us access to this information will make our decisions much more difficult and risky. It will also affect the operations of the market as the trading will become even more speculative. An honest and fair marketplace needs accurate, up to date financial information. Please do NOT put this proposed change in to effect. Thank you, Iliza Bartels

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Antanese Nolan Realtor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Antanese Nolan My name is Antanese Nolan. I am a real estate agent. It is very important that we keep quarterly reporting to sustain accountability. Your greed is disgraceful and you’re ruining America. I implore you to do better!

Anthony G. Brown, Maryland Attorney General; Leitia James, New York Attorney General; Andrea Joy Campbell, Massachusetts Attorney General — Jul 6, 2026
NEW YORK STATE
OFFICE OF THE ATTORNEY GENERAL
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Request for Public Input on Semiannual Reporting
Dear Secretary Countryman:
The Offices of the New York Attorney General (“OAG”), the Massachusetts Attorney General, and the Maryland Office of the Attorney General submit this comment in opposition to the Securities and Exchange Commission’s (the “Commission” or “SEC”) proposed rule eliminating mandatory quarterly reporting on Form 10-Q for all publicly listed companies (“Proposed Rule”).
1 The Commission anticipates its Proposed Rule will create three types of issuers: those that provide only the semiannual reports, those that continue to file quarterly reports, and those that file semiannual reports but continue to provide voluntary disclosures through other channels like earnings releases and conference calls.2 While the Proposed Rule emphasizes the benefits for emerging growth companies and smaller reporting companies, the Commission

nonetheless proposes that its amendment apply to provide “all Exchange Act reporting companies” the discretion to choose their filing regime.3 As detailed below, we oppose the Proposed Rule because: (i) the Proposed Rule would harm investors rather than help or protect them; (ii) the Proposed Rule deprives law enforcement of essential information used in the investigation of securities fraud; and (iii) the Proposed Rule provides little support or analysis justifying the change to reduce disclosures.

1 While this comment opposes the Proposed Rule, 60 days is insufficient time to properly allow the public to provide
comments regarding this significant change to the SEC’s disclosure regime. See Estate of Smith v Bowen, 656 F.
Supp. 1093, 1099 (D Colo 1987) (“[A] comment period of 60 days was inadequate. The Secretary's failure to extend
that period pursuant to the numerous requests to do so was arbitrary and capricious.”)

2 91 FR 24968 at 24999.

3 Id. at 25000.

A. The Proposed Rule Undermines Investor Protection by Denying Investors
Timely Information

The current Form 10-Q was adopted in 1970.4 Over the last 55 years, the quarterly report has become ingrained in the American financial system and in that time, the financial system has significantly expanded to include the retirements, savings, and investments of a greater share of the American public.5 Individual and institutional investors alike have come to rely on the timely disclosure of information required by 10-Q reports in making investment decisions and evaluating public companies. In stark contrast to the Commission’s stated benefits of alleviating “disclosure overload,” the Proposed Rule would largely harm investors by decreasing investor access to timely disclosure of key information, including valuations, financials, company acquisitions, litigation, and business risk disclosures - information that frequently drives investment decisions.

The Proposed Rule also would produce a disjointed disclosure landscape that would compromise investors’ ability to meaningfully compare investment opportunities in different companies. Instead of regular mandated quarterly disclosures containing information in predictable, consistent, and comparable formats, investors would receive uneven information due to issuer reporting choices. Even in the case of issuers who choose to make voluntary disclosures, investors would be subject to expanded management discretion over the extent of the information they choose to provide and the format in which they do so. This not only makes investment comparisons more complicated, but also creates information gaps that would shift the burden to investors to fill from other sources.

By placing choice of disclosure frequency in the hands of the management of publicly-traded companies, the Proposed Rule also creates the following potential risks: 1) investors may increasingly rely on the uncertified marketing and promotional material released by companies due to a decrease in disclosure frequency; 2) the information asymmetry will reduce investors’ ability to anticipate performance downturns before they appear on Form 8-Ks; 3) the asymmetry widens the gap between private disclosure agreements and publicly-released information; and 4) the public will increasingly be forced to rely on stale information while waiting for the next semiannual report, potentially delaying or obscuring important decisions on how to reposition their investment capital and depriving companies of access to short-term capital.

The Commission acknowledges the shortcomings created by these asymmetries for market and capital formation, but believes that they “…may be mitigated by the presence of alternate sources of information, including private information collection and analysis or by market discipline.”6 This proposed change would provide a dramatic investment advantage to large wealthy investors who have the resources to pay for information collection. These market actors,

4 35 FR 17537.

5 Rajkarnikar, P.J., (2022) “Mad Money: The Financialization and Rising Inequality of the US

Economy" Boston
University Economics in Context Initiative.
6 See https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf at 74.

who already benefit from substantial disclosure asymmetries, will further benefit from their greater access and resources compared to the rest of the investing public, who will largely be left to rely on a semiannual schedule and less foreseeable material change disclosures on Form 8-K filings. The scope of this information imbalance and whether it creates an incentive for inappropriate trading or market manipulation warrants further scrutiny and research.
The undersigned believe the Commission's justifications are weak and do not stand up to the benefits that regular disclosures of important financial information provide to investors and markets, including transparency, accountability, and fraud prevention.
B. The Proposed Rule Will Negatively Impact the Ability of State Law Enforcement to Detect and Investigate Fraud
For over a hundred years, States have protected investors by bringing enforcement actions under state laws, such as New York's Martin Act, which forbid fraud in the purchase and sale of securities. Federal securities laws, which followed after the states, similarly "seek to regulate parties selling securities and to advance the public's knowledge about the securities offered for sale."7 As both state securities regulators and anti-fraud securities enforcers, our Offices review quarterly filings to identify misrepresentations, projections, misstatements of earnings, fraudulent business practices, insider trading, and other violations of law. Quarterly reports contain flags for these kinds of conduct and aid our work. In the absence of these reports, companies could engage in conduct that would escape detection for months. For example, the Enron fraud in 2001 was discovered when two staff reporters at The Wall Street Journal raised questions after the company posted a third quarter loss. That discovery led the Commission, along with OAG and several other states to bring enforcement actions against several banks and analysts.8
In its analysis of the Proposed Rule, the Commission calls attention to the fact that aggregating information semiannually could "potentially obfuscate information that would have been useful to competitors if disclosed for each quarter."9 Likewise, removing quarterly reports delays the detection of fraud and increases opportunities for companies to hide negative information through misleading statements and/or omissions. The role of the 10-Q is unique. "The Form 10-Q includes unaudited financial statements and provides a continuing view of the company's financial position during the year…[It is intended] to provide shareholders and the investing public with a concise overview of the company's financial results, operations, and
7 People v Landes, 84 NY2d 655, 660 (1994).
8 See, Press Release SEC, OAG, NASD, NASAA, NYSE, and state regulators announce historic settlement (2002).
Regular reporting was also a component of settlements in a number of investigations and cases brought and settled
by States against companies such as State Street, AIG, CBS, and Credit Acceptance Corporation. It was through an
analysis of the quarterly and annual reports that changes in accounting procedure, governance, executive
compensation and misstatements regarding assets were found to be false and misleading in light of other disclosures
issued by those companies.
9 91 FR 24968 at 25001.

management during the preceding fiscal quarter."10 Allowing a company to obfuscate its activities while denying investors timely access to information in making investment decisions, goes against the very core of investor protection.
C. There Is Little Support for Allowing Companies to Opt for Fewer Disclosures

i. The impact of cost savings is overstated

The rationale behind the Proposed Rule for transitioning to a semiannual reporting regime for publicly-traded companies is to encourage more companies to enter and remain in public markets by eliminating the burden of filing 10-Qs. The Commission claims that the savings from the elimination of 10-Q filings will potentially be redirected to shareholders, or to more productive uses "such as strategic planning or capital investments."11 This basis is speculative and unsupported. The Commission forecasts that cost savings will come from reductions in internal staff "devoted to gathering, processing, and presenting interim financial information" and from "lower expenditures on external legal counsel, accounting advisors, and other professional services."12 However, the Commission fails to present facts to support its theory. FINRA reports that market participants are increasingly relying on artificial intelligence to conduct back-office work.13 The rise in the use of artificial intelligence may provide the cost savings the Commission seeks while reducing the burden on issuers and prospective issuers. Additionally, it is common, for example, for companies to conduct valuations, analyze business acquisitions, and maintain financial statements between quarters.14 And the Commission acknowledges capital raising and other contractual obligations may require issuers to continue preparing quarterly financial information, concluding that "reductions in Form 10-Q filing obligations may not translate into commensurate reductions in overall reporting-related costs."15

For the companies that opt to only issue semiannual reports, the amount saved per company is minimal relative to the size of public companies. The Commission estimates that the net savings for the issuers who choose only to file semiannual reports would be on average $198,000 per fiscal year.

16 The Commission adds that there are additional cost savings that "could not reasonably be quantified,

"17 but the Commission fails to show a link between these savings and the Proposed

10 SEC v. Nutra Pharma Corp., 2022 US Dist LEXIS 157474, at *35 (EDNY Aug. 31, 2022, No. 18-CV-

5459(JS)(ST)), citing Quarterly Report on Form 10-Q: Purpose, Corp. Compl. Series: Securities § 1:43 (2022),

internal cites and links removed.

11 91 FR 24968 at 24988.

12 Id. at 25000.

13 https://www.finra.org/sites/default/files/2025-12/2026-annual-regulatory-oversight-report.pdf

14 The Commission acknowledges that there may be contractual reporting requirements that require additional

obligations such as "debt agreements, lending arrangements, and other creditor contracts," and that reductions in 10-

Q filings may not reduce costs. 91 FR 24968 at 25001.

15 Id.

16 Id. at 24999-25000.

17 Id. at 25000.

Rule. Speculative advantages potentially provided to a limited subset of issuers should not justify limiting investors' access to timely financial information.

ii. The impact of the Proposed Rule on capital formation and competition is unsupported

The Commission and proponents of the Proposed Rule attribute the decline in frequency of new public offerings ("IPOs") to the expense of regulatory compliance.

18 However, the

Proposed Rule does not contain enough serious study of whether such attribution is accurate or whether the new rule would encourage more IPOs. While the Commission is tasked with encouraging capital formation and competition, it should not draw conclusions about what will

encourage these activities unless it can show an empirical basis for such conclusions.[19] The existing reporting regime has developed the largest and most reliable public markets in the world and changes should not be made at the cost of investor protections. Moreover, there is little evidence in the Proposed Rule that decreasing the frequency of filing will increase capital formation. According to the Investor Advisory Committee's report on the Proposed Rule, U.S. companies' growth and long-term investing in innovation far exceed that of other wealthy countries' companies on semiannual reporting regimes.[20]

Nor is there evidence that allowing companies to forego filings will increase competition and strategic thinking. The Commission claims that extending the time between mandatory disclosures will somehow encourage long-term strategic thinking by company managers[21] and mitigate "managerial focus on short-term financial metrics at the expense of long-term value creation."[22] But even the Commission recognizes that "academic literature is mixed on whether quarterly reporting is a primary driver of such behavior."[23]

D. Conclusion

Quarterly reporting remains an essential part of the total mix of information available to the market and to law enforcement. Investors, financial analysts, and the general public have

18 There may be other reasons such as an ever greater portion of the nation's assets becoming concentrated among a limited number of sophisticated market actors such as private equity. See https://www.nasdaq.com/articles/how-much-extra-work-10-q-reporting; Ewens, Michael, and Joan Farre-Mensa. "The Deregulation of the Private Equity Markets and the Decline in IPOs." The Review of Financial Studies, vol. 33, no. 12, 2020, pp. 5463–509. JSTOR, https://www-jstor-org.i.ezproxy.nypl.org/stable/48616933; Gao, Xiaohui, et al. "Where Have All the IPOs Gone?" The Journal of Financial and Quantitative Analysis, vol. 48, no. 6, 2013, pp. 1663–92. JSTOR, http://www.jstor.org.i.ezproxy.nypl.org/stable/43303857.

19 5 USCS § 706 (LexisNexis, Lexis Advance through Public Law 119-99, approved June 12, 2026). While the Administrative Procedure Act does not require empirical study, acting contrary to evidence may be considered arbitrary. See, e.g., Roe v. United States DOD, 947 F3d 207 [4th Cir 2020], Ctr. for Biological Diversity v. United States Fish & Wildlife Serv., 801 F. Supp. 3d 1151 (D. Mont. 2025). Moreover, when lessening public disclosures in such an important investment arena, prudence would dictate caution and an extensive investigation of factual data.

20 https://www.sec.gov/files/recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf at 6.

21 91 FR 24968 at 25000.

22 Id. at 25000.

23 Id. at 25000.

material interests in the continuation of quarterly reporting. Under the Proposed Rule, individual investors would be faced with a higher burden and higher cost of gathering information on actual or prospective investments from various sources in order to analyze and compare company changes. A minimal decrease in disclosure costs has not been shown to increase capital formation or influence companies to think longer term. Rather, the lack of quarterly filings will create gaps in information for investors. The Commission has not adequately considered its investor protection mandate in evaluating the soundness of this Rule. For the reasons discussed above, we encourage the SEC to withdraw the Proposed Rule and continue the current practice of requiring

quarterly reporting so that investors and enforcement agencies alike have access to regular, timely, and material financial information.
LETITIA JAMES
New York Attorney General
ANDREA JOY CAMPBELL
Massachusetts Attorney General
ANTHONY G. BROWN
Maryland Attorney General
6

Archie Ecker Mathematics Teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Archie Ecker I want QUARTERLY reports to continue as NORMAL to promote better corporate transparency. I do NOT want reports to become each 6 months because it removes transparency.

Arlene Nykaza Lawyer/Assistant Professor of Business Law — Jul 6, 2026
Subject: File No. S7-2026-15 From: Arlene Nykaza File No. S7-2026-15 Dear Ms. Countryman: I write in my individual capacity to comment on the Commission's proposal to permit reporting companies to file semiannual reports on a new Form 10-S in lieu of quarterly reports on Form 10-Q. Having spent my career as a lawyer, and now professor of business law whose studies include corporate disclosure, I wish to express my conclusion that the proposal, as drafted, should not be adopted. The Commission's economic analysis suffers from several foundational presumptions that individual investors have an inexplicably reduced need for transparency. As an individual investor, let me assure you that I have not forgotten Enron or such similarly avoidable market catastrophes. The Commission proposal directly threatens the public-information investment forums at a time when financial regulation is moving toward more frequent, automated reporting, not reducing fundamental data disclosure by half. In 2019, the Commission considered and rejected this exact policy shift. Nothing has changed to warrant reversing that stance. I respectfully urge the Commission to withdraw the proposed amendments and keep the quarterly disclosures intact. Respectfully submitted, Professor Arlene Nykaza, J.D.

Arthur Fliegelman, CFA, Principal, A. Fliegelman & Associates, LLC — Jul 6, 2026
A. Fliegelman & Associates, LLC
Insurance Sector Research & Consulting
Arthur Fliegelman, CFA | Principal
Email: arthur@afliegelman
July 6, 2026
Comment Letter on File Number S7-2026-15 — "Semiannual Reporting"
To:
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
From:
Arthur Fliegelman, CFA
Principal, A. Fliegelman & Associates, LLC
Dear Secretary,

I am writing to submit my comments regarding the Securities and Exchange Commission's File Number
S7-2026-15, “Semiannual Reporting.”
By way of background, I hold a Master of Business Administration from the Wharton School, am a lifelong Chartered Financial Analyst, and have worked in investment-related positions for many years. My
professional experience includes roles at a large institutional investor, a major securities firm, a global
credit rating agency, an insurance industry supervisor, and the U.S. Department of the Treasury. I currently serve on the Board of Directors of CFA Society New York, an investment professional organization with over 10,000 members. Within this organization, I chaired the Financial Reporting & Analysis Group for many years, focusing specifically on the quality of issuers’ financial disclosure.
I strongly believe that eliminating the requirement for issuers to publicly file quarterly financial reports on Form 10-Q would be a major mistake and a step backward for the financial disclosure process. Such a
change would disadvantage retail investors, marginally benefit only the largest institutional players, reduce trust in public markets, and yield negligible operating cost savings.
My primary objections to this proposal are detailed below:
 Investors require high-quality, timely information. At no time in my career has the demand for current financial information diminished. Access to reliable, timely data about potential investments is the lifeblood of the investment process; sound decisions cannot be made without it. Any degradation in the quality or frequency of public disclosure will inevitably erode the investment process and hinder investors' ability to make informed decisions. Reducing public reporting from quarterly to semiannual is a step in the wrong direction.
 Reduced public disclosure advantages large institutional investors. Public SEC filings level the playing field by ensuring all market participants receive the same high-quality data simultaneously. If the timeliness of public information deteriorates, sophisticated private investors, such as hedge funds, will use alternative, non-public data sources to expand their informational advantage. Rather than exacerbating this imbalance, the Commission should explore ways to make limited but vital financial metrics available more frequently. For example, The Progressive Corporation successfully publishes key performance metrics on a monthly basis.
 Less frequent reporting favors corporate management and insiders over the public. An efficient and trusted market relies on the principle that public investors receive fair treatment. Corporate management and insiders will always possess more information than external investors, but widening this gap further damages market integrity. Reducing disclosure frequency compromises public trust in market fairness, ultimately harming market liquidity and efficiency.
 Technological advancements continue to reduce compliance and compilation costs. Industry is experiencing remarkable efficiency gains driven by automation, AI, and modern data systems. It is reasonable to expect that the cost of preparing and filing quarterly reports will continue to decline. Furthermore, public investors have never expressed a concern with bearing the indirect costs of robust financial reporting, nor have they indicated any desire to sacrifice information frequency for marginal cost savings. If investors do not value these marginal cost savings, who is the intended beneficiary if this proposal?
Thank you for considering these comments. I would be pleased to elaborate on any of these points should the Commission or staff find it useful.
Respectfully submitted,
Arthur Fliegelman, CFA
Principal, A. Fliegelman & Associates, LLC

Arty Schronce — Jul 6, 2026

Subject: File No. S7-2026-15 From: Arty Schronce Keep quarterly reporting. We need it.

As You Sow — Jul 6, 2026
11461 San Pablo Avenue, Suite 400
El Cerrito, CA 94530
www.asyousow.org
BUILDING A SAFE, JUST, AND SUSTAINABLE WORLD SINCE 1992
July 2, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Comment on Semiannual Reporting Proposed Rule - S7-2026-15
Dear Ms. Countryman:
I. Introduction and Summary
We respectfully submit this comment in response to the Commission's proposal S7-2026-15 to permit eligible issuers to elect semiannual rather than quarterly reporting. From the perspective of long-term investors and shareholder representatives, we respectfully oppose the proposed rule because we believe it would reduce transparency, increase information asymmetry, impair shareholder engagement, and shift significant costs from issuers to investors without demonstrating corresponding benefits to investors or the capital markets.
For decades, quarterly reporting has been a cornerstone of the federal securities disclosure system. It provides investors with timely, standardized, and legally accountable information that supports investment decisions, shareholder engagement, proxy voting, and effective oversight of public companies. The proposal would substantially reduce the availability of that information while increasing reliance on voluntary corporate communications and privately sourced information that is less standardized, less comparable, and often less reliable.
The Commission's economic analysis focuses principally on reductions in issuer compliance costs but gives comparatively less attention to the costs that reduced reporting would impose on investors. Investors need timely information. The proposal therefore does not eliminate information costs; it largely transfers those costs from issuers to investors, who will either go without information for six months or, for those investors able to do so, increasingly rely on proprietary research, commercial data providers, and other substitute sources to fill the resulting information gap.
As You Sow has engaged with public companies for more than three decades on issues affecting long-term shareholder value. Our experience demonstrates that meaningful shareholder engagement depends upon regular access to standardized disclosures. Quarterly reports allow investors to monitor corporate performance, evaluate management's response to emerging risks, engage constructively with boards and executives, and assess whether commitments made during shareholder engagement are reflected in a company's operations and financial condition. Reducing the frequency of mandatory reporting would decrease informed decision making, making these activities less effective and increasing costs to investors.

The Commission's mission is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. Robust disclosure advances each of these objectives. For the reasons discussed below, we respectfully urge the Commission not to adopt the proposed rule.
II. About As You Sow
Founded in 1992, As You Sow is a California based organization, that promotes corporate

responsibility through shareholder advocacy, coalition building, and innovative legal strategies. Our work is grounded in the belief that business risks can be reduced through improved corporate practices and transparency. As shareholders and investor representatives, we engage directly with corporate management to address practices that may expose companies to risk and to encourage strategies that protect long-term company performance and shareholder value. Over more than three decades, we have engaged hundreds of corporations on issues that affect operational resiliency, regulatory exposure, product safety, workforce practices, and long-term business sustainability, with the goal of improving financial performance and safeguarding long-term value.

Timely, standardized disclosure is an important foundation for assuring long-term company performance and shareholder value. Quarterly reports provide an objective basis for evaluating company performance, monitoring changes in risk exposure, assessing management execution, and determining whether commitments made during shareholder engagement are being implemented. They also enable meaningful comparisons across companies and over time, ensuring that capital moves to those companies with the greatest likelihood of long-term outperformance. Without regular periodic reporting, shareholder engagement becomes more difficult, more expensive, and less effective.

III. Quarterly Reporting Advances the Commission's Statutory Mission

The federal securities laws are built on the principle that investors — not regulators or corporate management — should determine the value of securities using complete, timely, and reliable information. Congress adopted a disclosure-based regulatory framework because transparent markets allocate capital more efficiently than opaque ones. Quarterly reporting has become an essential component of that framework by ensuring that investors receive standardized financial information at regular intervals throughout the year. The Commission has presented an insufficient basis for reducing reporting that has served investors for the past 50 years.

The proposed rule must be evaluated not only in terms of any compliance savings it may provide issuers, but also in light of its effects on the Commission's statutory mission to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.

Quarterly reporting advances informed decision making by reducing information asymmetry between corporate insiders and public investors. Public company management continuously receives information regarding financial performance, liquidity, customer demand, litigation,

operational developments, and strategic direction. Mandatory quarterly reporting narrows that informational gap by requiring companies to provide comprehensive updates of material information regarding their financial condition and operations every three months. Extending the interval between mandatory reports would necessarily increase the amount of information known to management but unavailable to investors, thereby increasing uncertainty and the value of material nonpublic information.

Investors rely on these regular disclosures to evaluate corporate performance, compare companies, identify developing risks, and incorporate new information into investment decisions. Academic research has consistently found that higher-quality disclosure reduces information asymmetry, improves liquidity, enhances price discovery, and lowers the cost of capital.

The proposal's economic analysis recognizes costs associated with quarterly reporting but gives less attention to the benefits of quarterly reporting. Reducing reporting frequency may lower compliance expenses for some issuers, but it will also increase investor uncertainty, reduce comparability among companies, impair market efficiency, and increase financing costs if investors demand higher expected returns to compensate for diminished transparency. These costs are especially concerning for retail investors, who tend to rely on public reporting and have less ability than larger market participants to compel or purchase information. Scholarship on retail investor behavior, including the work of Sergio Gramato Ricci, highlights the continued

importance of retail participation in corporate governance through voting, engagement, and market activity. This literature supports the conclusion that retail investors remain dependent on standardized, mandatory disclosure regimes to meaningfully exercise their rights and evaluate corporate performance, reinforcing the importance of periodic reporting. These broader market effects should be considered alongside any reduction in issuer reporting costs.

Finally, quarterly reporting supports capital formation by reinforcing investor confidence in the integrity of the U.S. disclosure system. One of the defining characteristics of U.S. public markets is the availability of timely, standardized, and legally accountable disclosure. Investors throughout the world participate in these markets because they have confidence in the quality of information that public companies are required to provide. Any proposal that substantially reduces mandatory disclosure should therefore be supported by compelling evidence that its benefits outweigh its costs. In our view, the current proposal has not made that showing.

IV. The Proposal Underestimates the Costs Imposed on Investors

The Commission's economic analysis appropriately considers the compliance costs associated with preparing quarterly reports. However, it gives comparatively less attention to the costs that reduced reporting would impose on investors and the capital markets. Investors will continue to require timely information about public companies regardless of whether issuers file Form 10-Q. The proposal therefore does not eliminate the need for information; it largely transfers the costs from issuers to investors of producing and obtaining that information or increases risk for investors of not having such information.

Larger investors may supplement SEC filings with commercially available datasets, regulatory filings, litigation records, industry research, and other information when evaluating portfolio companies. Nevertheless, SEC filings remain the foundation of most investors' analyses because they are standardized, comparable, subject to the federal securities laws, and prepared pursuant to uniform Commission requirements. If quarterly reports become unavailable, investors will increasingly rely on proprietary research, commercial data providers, analyst estimates, and other private sources that are more expensive, less standardized, and often less reliable than Commission-filed disclosures. The proposal does not attempt to quantify these additional costs or evaluate how they may affect shareholder engagement, investment analysis, proxy voting, or corporate monitoring.

These costs are likely to fall disproportionately on retail investors and smaller institutions. Large asset managers may be able to purchase alternative datasets or devote significant resources to gathering additional information, while retail investors generally rely on publicly available SEC filings as their principal source of reliable corporate disclosure. Reducing the availability of those filings risks widening the information gap between sophisticated market participants and ordinary investors, a result that is difficult to reconcile with the Commission's longstanding objective of promoting fair access to material information.

The proposal likewise gives limited attention to debt markets, where lenders, bondholders, and credit analysts routinely rely on quarterly financial reporting to evaluate liquidity, leverage, covenant compliance, and refinancing risk. Less frequent reporting may increase uncertainty regarding issuer financial condition, particularly during periods of market volatility, yet the release does not meaningfully assess whether those effects could increase borrowing costs or otherwise affect capital formation.

The Commission is required to consider the effects of its rules on efficiency, competition, and capital formation. Those objectives are best evaluated by considering the net effect on the market. While issuers may experience reduced reporting costs, investors may incur increased costs in obtaining substitute information and monitoring corporate performance. To the extent those costs exceed the compliance savings realized by issuers—or increase the returns investors demand because of greater uncertainty—the proposal may ultimately increase rather than reduce the overall costs associated with participation in the public markets.

The proposal may also have broader consequences for the market's information

environment. The Commission notes that reporting frequency may influence analyst coverage and forecast accuracy. Independent analysts play an important role in promoting market efficiency by evaluating company disclosures, identifying emerging risks, and disseminating information to investors. More frequent standardized reporting supports this work by providing reliable financial information on a predictable schedule. Less frequent reporting may reduce analyst coverage, particularly for smaller issuers, diminish forecast accuracy, and increase reliance on estimates and informal communications. These effects would reduce independent scrutiny of public companies and further increase the costs investors incur in evaluating corporate performance.

V. Quarterly Reporting Is Essential to Shareholder Engagement and Cannot Be Replaced by Voluntary Disclosures

As You Sow's engagement with public companies depends upon timely, standardized, and comparable information throughout the year. Our work extends well beyond making investment decisions. We engage regularly with boards of directors, senior management, investor relations professionals, and corporate counsel regarding governance, capital allocation, executive compensation, climate-related financial risk, workforce management, plastics, biodiversity, human rights, and other issues affecting long-term shareholder value. Quarterly reports provide the factual foundation for these discussions and allow As You Sow and other investors to evaluate whether commitments made during shareholder engagement are reflected in company performance, financial condition, and strategic decision-making.

As noted, reducing reporting frequency would not reduce investors' need for this information. Rather, it would delay investors' ability to evaluate management's execution of strategy and increase the costs associated with shareholder enagagement. Long-term investors monitor portfolio companies continuously, not simply during proxy season or at the time securities are purchased or sold. Quarterly reporting enables investors to identify developing risks, compare companies over time, evaluate board oversight, and make informed proxy voting decisions. These functions become substantially more difficult when comprehensive disclosures are available only twice each year.

We are also not persuaded that voluntary earnings releases or other corporate communications adequately substitute for Form 10-Q. Companies may continue issuing quarterly earnings releases, conducting earnings calls, and holding investor presentations, but those communications serve a different purpose than mandatory Commission filings. Form 10-Q provides standardized financial statements, Management's Discussion and Analysis, updated disclosure regarding legal proceedings, liquidity, capital resources, internal controls, and known trends and uncertainties pursuant to uniform Commission requirements. It carries a level of legal accountability that voluntary communications generally do not.

By contrast, earnings releases are largely determined by management. Companies decide which metrics to emphasize, how much context to provide, and what operational developments to discuss. As a result, voluntary disclosures vary significantly in scope and presentation, making meaningful comparisons across companies more difficult. Investors benefit not simply from receiving information, but from receiving information that is standardized, comparable, and subject to a common regulatory framework. As important, companies that are facing internal or external distress or difficulties may be reluctant to raise such issues voluntarily, contrasted to those with better information to report. Thus, under the proposed rule, investors are more likely to miss timely information or trends that could have a negative impact on their portfolios and that might have been avoided with more frequent quarterly reporting.

VI. The Proposal Is Unlikely to Achieve Its Stated Objectives

The Commission explains that the proposal is intended to reduce regulatory burdens, encourage long-term decision-making, and make the public markets more attractive to issuers. These are worthwhile objectives. We are not persuaded, however, that reducing the frequency of

mandatory reporting is likely to achieve them, particularly when weighed against the resulting reduction in transparency.

First, while some commentators have argued that quarterly reporting encourages management to focus excessively on short-term financial results, the empirical evidence is mixed. Although certain studies have found an association between more frequent reporting and earnings management or reduced long-term investment, other research finds little or no meaningful relationship between reporting frequency and managerial decision-making. Executive compensation structures, market expectations, activist investor campaigns, debt covenants, and competitive pressures appear to play a far more significant role in shaping corporate behavior than the timing of Form 10-Q filings. Reducing mandatory reporting therefore risks diminishing transparency without meaningfully addressing the underlying causes of short-termism.

Second, it is unlikely that the proposal will materially increase the number of companies entering or remaining in the public markets. The decline in U.S. public companies has generally been attributed to a range of structural developments, including the expansion of private capital markets, the availability of private financing, consolidation, and broader changes in market structure. The proposing release itself acknowledges that reporting costs explain only part of this trend. Moreover, experience in jurisdictions that have eliminated mandatory quarterly reporting has not demonstrated a corresponding increase in public listings.

Even if the suggested cost savings was the correct cost of quarterly reporting, that number is extremely small in comparison to the cost or value of IPO's; it is highly unlikely to be a determining factor in such a weighty decision. While reducing unnecessary compliance costs is a legitimate objective, the evidence does not suggest that quarterly reporting is a principal barrier to becoming or remaining a public company.

Finally, the Commission suggests that the amount of data available in current reporting is more than can be used advantageously by investors. Investors, however, are diverse and use information uniquely. What may not be useful information to one investor is likely useful to others. The Commission further does not suggest why information that is useful every six months is not useful every quarter. Advances in artificial intelligence strengthen rather than weaken the case for maintaining standardized quarterly disclosure. Modern analytical tools allow investors to review and compare large volumes of information more efficiently than ever before. These technologies are most effective when operating on structured, standardized, machine-readable data such as Commission filings. By contrast, information contained in earnings calls, investor presentations, press releases, podcasts, or social media is often inconsistent in format and content, making meaningful comparison more difficult for both investors and AI-based analytical tools. As informal corporate communications continue to expand, standardized SEC

filings become increasingly valuable because they provide the reliable benchmark against which other information can be evaluated. The appropriate response to advances in technology is therefore not to reduce standardized disclosure, but to continue improving its accessibility and usability.

More broadly, the proposal should be viewed within the context of the federal disclosure system as a whole. Periodic reporting, current reporting, proxy disclosures, registration statements, and the anti-fraud provisions of the federal securities laws work together to provide investors with a comprehensive picture of a company's financial condition, governance, and risks. Quarterly reporting is not an isolated requirement but an integral component of that system. Before reducing one of its foundational elements, the Commission should have compelling evidence that doing so will improve investor protection, market efficiency, or capital formation. We do not believe the current record demonstrates that such benefits are likely to outweigh the resulting loss of transparency.

VII. Conclusion

For more than half a century, quarterly reporting has been a defining feature of the

federal securities disclosure regime. It promotes transparency, accountability, comparability, and investor confidence while enabling investors to monitor corporate performance, and allocate capital more efficiently. These benefits extend beyond individual investment decisions. They support shareholder engagement, informed proxy voting, independent market analysis, and the efficient functioning of the public markets.

The proposed rule does not eliminate investors' need for timely information. Instead, it simply reduces the availability of standardized, legally accountable disclosures while shifting the costs of obtaining, or of not being able to obtain, comparable and decision useful information from issuers to investors. Retail investors, long-term shareholders, and organizations engaged in shareholder representation would bear a disproportionate share of those costs. Although issuers may experience reduced compliance expenses, the proposal may also increase information asymmetry, reduce comparability, diminish analyst coverage, and ultimately increase the cost of capital if investors demand higher returns to compensate for greater uncertainty.

As You Sow's experience engaging hundreds of public companies ove 34 years demonstrates that effective shareholder engagement depends upon timely, reliable, and comparable disclosure. Quarterly reports enable investors to identify emerging risks, evaluate management's execution of long-term strategy, assess board oversight, and determine whether commitments made during shareholder engagement are reflected in company performance. Neither voluntary earnings releases nor event-driven Form 8-K disclosures can fully replace these functions.

Further, the information and studies cited by the Commission do not adequately demonstrate that the proposal's anticipated benefits justify these costs. The empirical evidence that reducing reporting frequency will meaningfully reduce short-termism or increase the number of public companies do not support such a conclusion. By contrast, the benefits of standardized

periodic disclosure for investor protection, market efficiency, and capital formation have long been recognized by Congress, the Commission, the courts, and the investment community.

For these reasons, As You Sow respectfully urges the Commission not to adopt the proposed rule. Maintaining quarterly reporting will continue to advance the Commission's statutory mission to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation while preserving one of the defining strengths of the U.S. securities markets.

We appreciate the opportunity to submit this comment.

Respectfully submitted,

Danielle Fugere
President & Chief Counsel
As You Sow

Ashley Nelle-Davis, Data Foundation — Jul 6, 2026

July 6, 2026

Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street, N.E. Washington, D.C. 20549-1090

Dear Ms. Countryman:

RE: Semiannual Reporting File Number S7-2026-15

The Data Foundation (LEI: 254900I43CTC59RFW495) is a non-profit organization that seeks to improve government and society by using data to inform public policymaking. For more than a decade, our Data Coalition community has advocated for responsible policies to make government data high-quality, accessible, and usable. The Data Foundation, and our Data

Coalition partners, have worked with policymakers on bipartisan laws to advance the intentional use of data across government, which includes foundational data modernization and transparency laws like the Digital Accountability and Transparency (DATA) Act of 2014, the Foundations for Evidence-Based Policymaking (Evidence) Act of 2018, and the Financial Data Transparency Act (FDTA) of 2022.

The Data Foundation appreciates the opportunity to comment on the Securities and Exchange Commission's ("Commission") proposal to permit Exchange Act reporting companies to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q. The Data Foundation shares the Commission's interest in reducing unnecessary regulatory burden and supports the Commission's general goal of giving reporting companies flexibility that reflects their circumstances. At the same time, the Data Foundation is concerned that the proposal, as an approach to burden reduction, would reduce the volume and frequency of structured, machine-readable financial data available to investors, regulators, and the market while the Commission is actively implementing the FDTA's mandate for interoperable, machine-readable regulatory data. The the Commission acknowledges in the FDTA joint rulemaking, the FDTA is also designed to reduce burden and establish efficiencies for regulated entities. The comments below address the Commission's General Request for Comment, and recommend that the Commission consider a data-standardization path to burden reduction before finalizing the proposed 10-S rule.

Reducing Burden Without Reducing Data: A Structural Alternative Warrants Formal Analysis. In response to the Commission's Reasonable Alternatives, the Data Foundation recommends that the Commission formally analyze a fourth alternative that was not included among the three listed:1 applying FDTA-aligned structured, standardized, machine-readable data submitted in a quarterly report. By emphasizing the structured data for submission, data fields could be reviewed for comparability and accuracy before submission or resubmission. Each of the reasonable alternatives listed by the Commission varies the scope or mandatory nature of reduced reporting frequency, but none tests an alternative that leaves reporting frequency untouched and instead reduces burden by modernizing how data is collected, tagged, and reused. The Data Foundation recommends that the Commission formally analyze a fourth alternative: applying FDTA-aligned data standardization to the interim reporting process itself. This alternative also aligns with recent Congressional intent to ensure improved, accessible, and open, structured data are available for regulators, investors, and markets under the FDTA. Should the Commission analyze this fourth alternative, it would be an opportunity to review duplicative data fields that can be standardized, as well as highlight non-reusable data fields that inadvertently increase burden during submission and review. The burden the Commission seeks to relieve can be addressed at its structural source – fragmented, duplicative, non-reusable data collection – without narrowing the information available to investors and timeliness of data collected or reported.

The NPRM's Economic Analysis Confirms Reduced Frequency Diminishes Structured, Machine-Readable Data. The Commission's economic analysis acknowledges that companies electing semiannual or hybrid reporting would produce less Inline XBRL-tagged data, and that the research literature associates XBRL-tagged, machine-readable data with reduced information asymmetry, greater stock price informativeness, increased liquidity, lower cost of capital, and enhanced artificial intelligence applications. The release further recognizes that "these benefits may be reduced as a whole given the lack of quarterly XBRL-tagged financial data from semiannual and hybrid reporters,
" citing the Commission's own recent report on
machine-readable data.
2

The Data Foundation agrees with the Commission's assessment in the economic analysis. However, the NPRM does not further discuss the Commission's FDTA implementation obligations anywhere in the proposed 10-S rule, despite the direct connection between this

proposal and the FDTA's statutory goal of expanding interoperable, machine-readable financial data. The Data Foundation strongly recommends that the Commission coordinate this rulemaking with its ongoing FDTA joint data standards implementation, so that a rule intended to reduce burden does not work against a parallel statutory mandate to expand structured data availability.

1 Reasonable Alternatives listed include: mandatory semiannual reporting, semiannual reporting limited to
smaller registrant categories, and a Form 8-K trigger for frequency changes (pp. 134–140).

2 U.S. Securities and Exchange Commission, Semiannual Reporting, Release Nos. 33-11414; 34-105368;
39-2563; IC-36140; File No. S7-2026-15 (May 7, 2026), at 119–121 (citing U.S. Sec. & Exch. Comm'n,
Semi-Annual Report to Congress Regarding Public and Internal Use of Machine-Readable Data for Corporate Disclosures (Dec. 2025)).

Investor Timeliness and Price Discovery Deserve Equal Weight in the Cost-Benefit Analysis. The Commission's economic analysis for the NPRM recognizes that less frequent disclosure can increase information asymmetry and reduce the informational efficiency of share prices, and that the extent of price discovery achieved through private information channels may be "less complete" and "less efficient" than price discovery achieved through public disclosure (pp. 74, 119-121). The Data Foundation urges the Commission to weigh these findings on par with the compliance cost savings that motivate the proposal. Timely, comparable, machine-readable data is a public good that benefits the broader market, including analysts, index providers, and long-term investors who rely on comparability across reporting companies, not solely a cost center for individual filers.

Data Foundation Experts Are Prepared to Provide Advice and Consultation

The Data Foundation remains ready and willing to engage with the Commission as it considers this proposal and its interaction with FDTA implementation. The Data Foundation welcomes the opportunity to share further analysis, data, or expert perspectives as the Commission develops the final rule.

Thank you for the opportunity to provide comments on the NPRM.

Sincerely,

Ashley Nelle-Davis
Vice President
Data Foundation

Assured Guaranty Ltd. — Jul 6, 2026
Docusign Envelope ID: 7C2E6C71-075E-8F25-8108-B478D6BB724C

July 6, 2026

Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: File No. S7-2026-15
Proposed Rule: Semiannual Reporting

Dear Ms. Countryman:

Assured Guaranty Ltd. ("AGL" and, together with its subsidiaries, "Assured Guaranty" or the "Company") appreciates the opportunity to comment on the Securities and Exchange Commission's ("SEC" or the "Commission") proposed amendments that would allow companies subject to reporting

obligations under Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended ("Exchange Act"), to elect semiannual reporting on a new Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposal").

AGL is a holding company whose common shares are listed on the New York Stock Exchange. Through its subsidiaries, Assured Guaranty is the leading provider of financial guaranty insurance that also participates in asset management and annuity reinsurance businesses. Assured Guaranty conducts its business through insurance subsidiaries domiciled in the United States, the United Kingdom, France and Bermuda, and it has an established following among institutional investors and research analysts.

AGL has been an Exchange Act reporting company for more than two decades and files periodic reports under the Exchange Act. Assured Guaranty accesses the capital markets through a universal shelf registration statement. Since AGL's 2004 initial public offering, it has engaged regularly with its investors and analysts and has developed a deep understanding of their information needs. Assured Guaranty is consequently familiar with the costs, benefits and capital markets implications of the current quarterly reporting cadence and with the information most useful to its investor base.

Assured Guaranty supports the Proposal and the Commission's broader effort to modernize the interim reporting framework in a manner that reduces unnecessary cost and rigidity while preserving robust investor protections. As discussed below, Assured Guaranty's long-duration business model is particularly well-suited to semiannual reporting, and Assured Guaranty would give serious consideration to electing to report on Form 10-S if the proposed amendments are adopted. If it were to make that election, Assured Guaranty expects to continue providing investors with material information about its business, financial condition and results of operations on substantially the same cadence as today –

Docusign Envelope ID: 7C2E6C71-075E-8F25-8108-B478D6BB724C

enabling investors to continue to have access to the information they need to make informed decisions, without the additional cost and preparation burden of a Form 10-Q that, given the long-duration nature of Assured Guaranty's business, offers limited additional value beyond Assured Guaranty's voluntary quarterly disclosures.

The balance of this letter explains why Assured Guaranty's business model is well-suited to semiannual reporting, summarizes the voluntary disclosures that Assured Guaranty expects to continue to provide if it elects semiannual reporting, and responds to certain of the specific questions on which the Commission has requested comments.

Assured Guaranty's Business Model Is Well-Suited to Semiannual Reporting

Assured Guaranty writes financial guaranty insurance that is typically of long duration and participates in long-term asset management and annuity reinsurance businesses. Its results are predominantly driven by long-duration exposures rather than by quarter-over-quarter operational fluctuations, and as a result, Assured Guaranty's financial condition and results of operations are more

meaningfully assessed over a longer time horizon than a single fiscal quarter.
If Assured Guaranty were to elect semiannual reporting, it would expect to continue to provide a quarterly summary update on its financial condition and results of operations, focused on the elements of
disclosure most important to its investors, through its quarterly earnings release, financial supplement,
investor presentations and, where appropriate, Form 8-K filings. That quarterly update would include any material developments during the interim period, together with any significant changes to Assured
Guaranty's business, assumptions or methodologies that would be relevant to investors' understanding
of the Company's performance.
Assured Guaranty therefore believes that it could appropriately convey to investors information about its financial condition and results of operations on a semiannual basis through Form 10-S, while
continuing to deliver quarterly targeted disclosure of material information to its investors through the channels described above.
Summary of Voluntary Disclosures Assured Guaranty Expects to Continue
If Assured Guaranty were to elect to report semiannually on Form 10-S, it expects it would continue to provide disclosure of material information on substantially the same cadence that it provides today, so
that the optional framework would preserve investor access to useful, decision-relevant information notwithstanding the elimination of the Form 10-Q. In particular, Assured Guaranty currently expects that
it would continue to:
- furnish its quarterly earnings release and accompanying financial supplement under Item 2.02 of Form 8-K, and make such earnings release and financial supplement available on the Company website;

- hold quarterly earnings calls;
- make available its quarterly investor presentations on the Company website;
- issue company statements as needed; and
- use Form 8-K (including Items 2.02 and 8.01) to provide interim financial information as material events warrant.

In addition, Assured Guaranty's Financial Statements Disclosure Committee would continue to review the earnings release, and Assured Guaranty's internal control over financial reporting and disclosure controls and procedures would remain in place regardless of whether it files a quarterly report. As a result, investors would continue to receive all material, decision-useful information on substantially the same cadence as they do today; the Proposal simply reduces the cost and rigidity associated with the Form 10-Q filing itself.
Responses to Certain Questions Raised by the Commission
Set forth below are Assured Guaranty's responses to certain of the questions on which the Commission has requested comment, focusing on those questions most relevant to its business and the
considerations described above. Each question is identified by the number assigned to it in the Proposal,
followed by Assured Guaranty's response.
Question 1 (Optional Semiannual Reporting). Should companies have the option to file interim

reports on a semiannual basis, or should all companies continue to be required to file quarterly reports
on Form 10-Q?
Yes. Optional semiannual reporting is appropriate, and Assured Guaranty would consider
electing it. However, the proposed requirement that the election remain in place for the entire fiscal year
is unnecessarily rigid and should be modified as described in our response to Question 10 below.
Question 2 (Mandatory Semiannual Reporting). The proposed amendments would permit, but not
require, all Exchange Act reporting companies that file Form 10-Q today to file semiannual reports.
Should the Commission instead require all companies to file semiannual reports?
Assured Guaranty supports the Proposal's optional approach and does not believe that
semiannual reporting should be mandatory. As discussed above, Assured Guaranty believes that the
long-term nature of its business is well-suited to a semiannual reporting cadence, and Assured Guaranty
would give serious consideration to electing it if the rule changes are adopted. An optional framework is
appropriate as reporting frequency should reflect differences among issuers' business models and the
informational needs of their respective investor bases – a determination best made by each issuer rather
than prescribed uniformly by rule. For the same reason, the proposed requirement that an election

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remain in place for an entire fiscal year is unnecessarily rigid, as discussed in our response to Question
10 below.
Question 5 (Filing Deadlines). Should the filing deadline for semiannual reports on Form 10-S be
longer or shorter than proposed?
Assured Guaranty believes that the proposed deadline of 40 or 45 days after the end of the first
semiannual period, depending on the company's filer status, is sufficient, and Assured Guaranty does
not believe that a longer or shorter deadline is necessary. While the preparation of a semiannual report
may differ somewhat from the process of preparing quarterly reports, the Company does not expect that
additional time would be needed to prepare the Form 10-S filing. In addition, a semiannual reporting
cadence would give companies like Assured Guaranty greater latitude to schedule board meetings
without the off-quarter compression that the current Form 10-Q cycle imposes, alleviating some of the
deadline pressure.
Question 6 (Comparisons Over Time). If adopted, would semiannual reporting have an impact on
investors' ability to compare same-company performance over time? Why or why not?
Assured Guaranty does not believe that its election of semiannual reporting would impair
investors' ability to compare the Company's performance over time. The Company intends to continue
providing critical information to its investors on a quarterly basis through its earnings releases and
related materials, thereby enabling investors to continue to compare the Company's performance from
period to period. The information provided may vary from period to period based on the materiality of

events occurring during the relevant period.
Question 10 (Changes in Reporting Frequency). Should the Commission allow semiannual filers and quarterly filers to make a change in interim reporting frequency during the fiscal year?
Yes. Assured Guaranty strongly favors flexibility to change reporting frequency during the fiscal year in the direction of more disclosure (i.e., from semiannual to quarterly reporting), such as, for example, in connection with a material development for which additional interim reporting would be appropriate. For instance, an issuer contemplating a debt or equity offering may find it appropriate to file
a Form 10-Q for a particular quarter so that the reviewed interim financial statements can be incorporated by reference into its registration statement and support customary underwriter comfort procedures, a use case that voluntary Form 8-K disclosure alone may not adequately address. The proposed lock-in, under which a company that elects its interim reporting frequency is committed to that
frequency for the remainder of the fiscal year, undermines the flexibility rationale of the Proposal and could deter issuers from electing Form 10-S in the first place.
Question 12 (Correction of Errors). Should correction of errors with respect to the Form 10-K check box be permitted as proposed; are the proposed time limits appropriate; and should a Form 8-K alternative be available?

Yes, error correction should be permitted. To consider a potentially common error: a company believes it checked the Form 10-S box on its Form 10-K and, on that basis, does not file a first-quarter
Form 10-Q – only to discover later that the box was not in fact checked. Because the proposed cure period runs from the due date of that very Form 10-Q, the deadline could easily pass, with serious consequences for that company, before the company even realizes the error. The cure period should therefore run from the filer's discovery of the error through the exercise of reasonable diligence, not from the due date of the missed Form 10-Q.
A Form 8-K alternative should also be available. Correction through a Form 10-K/A is costly, disruptive, and would unnecessarily reopen the audited annual report, whereas a Form 8-K would allow
a timely and proportionate fix.
Separately, the Commission should also consider whether the election mechanism itself could be strengthened to reduce the likelihood of mechanical election errors. A cover-page checkbox on Form 10-
K is an unduly light mechanism for a decision with such significant consequences for interim reporting
cadence, capital markets access and internal control processes. Requiring the election to be made through a distinct, affirmative filing – for example, a short-form filing on Form 8-K under a dedicated item number – would meaningfully reduce the risk of a mechanical failure to elect (or to opt out of) semiannual reporting, provide the market and other stakeholders with a clean and searchable record of
the election, and complement the cure and correction mechanisms discussed above. A distinct, affirmative filing would also assist the Commission, the securities exchanges and other market participants in readily distinguishing between semiannual filers electing Form 10-S and quarterly filers
that have failed to make a required Form 10-Q filing or are otherwise delinquent.
Question 15 (Alternative: Reducing Form 10-Q Requirements). As an alternative to the proposal for optional semiannual reporting, should the Commission instead revise the disclosure requirements of

Form 10-Q to reduce the burden on reporting companies of filing this form? What aspects of Form 10-
Q's current reporting framework are most burdensome for reporting companies?
Assured Guaranty supports both the Proposal and continued Commission attention to the broader disclosure framework applicable to reporting companies. Regulation S-K and Regulation S-X have evolved incrementally over many decades, and periodic-report requirements today include line items that, in many industries, no longer produce disclosure that is meaningfully useful to investors. Assured
Guaranty respectfully suggests that the Commission consider a broader, materiality-focused review of
the existing requirements applicable to Forms 10-K and 10-Q, and extend the results of that review to
any new Form 10-S adopted under the Proposal. A framework that emphasizes principles-based, materiality-focused disclosure, and that reduces duplication among the Business, Risk Factors and MD&A sections, would sharpen the focus of periodic reporting on information that is decision-useful and improve overall disclosure quality.
Assured Guaranty does not, however, believe that adoption of the Proposal should be conditioned on the completion of any such broader review, or presented as an alternative to it. The Proposal is already well-developed, has benefited from significant market engagement, and is positioned

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for timely implementation. A sequenced approach – proceeding with adoption of optional semiannual reporting under the Proposal, while continuing the Commission's ongoing review of Regulation S-K and
undertaking further modernization initiatives on a parallel but independent timeline – would provide meaningful near-term relief for reporting companies without foreclosing broader improvements to the disclosure framework over time.
Question 18 (Likelihood of Voluntary Quarterly Reporting). What is the likelihood that companies that elect semiannual reporting will continue to issue quarterly earnings releases?
Assured Guaranty believes that semiannual filers will generally wish to continue keeping investors informed about ongoing business activities, and the Company itself plans to continue issuing
quarterly earnings releases and holding quarterly earnings calls. This practice helps ensure that investors
receive timely and useful information for making informed decisions.
Experience in jurisdictions such as the United Kingdom supports this view: following the removal of mandatory quarterly reporting in 2014, most UK-listed companies have continued to provide
some form of quarterly disclosure, such as management guidance or other interim communications, in
response to investor demand and analyst expectations.1 Empirical evidence indicates that only a small
minority of issuers discontinued quarterly disclosure altogether, and those that did so experienced adverse consequences, including reduced analyst coverage.2
This experience reflects the practical reality that companies continue to operate and make capital allocation decisions on a quarterly basis; for example, companies may approve and pay dividends on a
quarterly cadence, which in turn necessitates the preparation and disclosure of updated financial

and
operating information. Accordingly, the Commission should expect that most issuers electing semiannual reporting will continue to provide quarterly updates voluntarily, albeit in more flexible formats.
Question 21 (Effect on Timing of Earnings Releases). Would the proposed flexible approach have any
effect on how quickly earnings releases would be issued?
Although a semiannual cadence may allow Assured Guaranty to issue its earnings releases more efficiently, Assured Guaranty does not anticipate that the Proposal would materially accelerate or otherwise change the timing of its earnings releases.
Question 22 (Effect on Material Information Available to Investors). Would the option for semiannual reporting result in an overall reduction in the material information available to investors?
1 See, e.g., Robert Pozen, Suresh Nallareddy & Shivaram Rajgopal, Impact of Reporting Frequency on UK Public Companies
(CFA Institute Research Foundation Brief, March 2017).
2 Id.

No. Assured Guaranty's voluntary disclosure package, comprised of its quarterly earnings release, earnings call, financial supplement and investor presentations, combined with its Form 8-K reporting and the requirements of Regulation FD, would continue to provide investors with the material
information they need.
Question 23 (Impact of Fewer Certifications on ICFR and Disclosure Controls). With semiannual reporting, would there be an impact on investors or other market participants as a result of less frequent
management certifications relating to internal control over financial reporting and disclosure controls and procedures, and less frequent disclosure of changes in those controls?
Assured Guaranty intends to continue to maintain its internal control procedures over the information that it releases to investors, regardless of the frequency of management certifications. Although management certifications relating to internal control over financial reporting and disclosure
controls and procedures would be provided less frequently, the reliability of those controls would not be
diminished, because the same controls would remain in operation, the Company's Financial Statements
Disclosure Committee would continue to review the earnings release, and the required certifications would continue to attach to each Form 10-S. Accordingly, Assured Guaranty does not expect a meaningful impact on investors or other market participants.
Question 25 (Auditor Procedures for Semiannual Reports). Would an issuer that elects semiannual reporting retain its external auditor to perform quarterly reviews?
Assured Guaranty does not plan to retain its external auditor to perform a full interim review of its financial statements at the end of each quarter in the absence of a Form 10-Q and footnoted interim
financial statements. The external auditor could perform agreed-upon procedures to support voluntary
disclosure where appropriate, although the scope of any such procedures would differ from a review conducted in connection with a Form 10-Q.
Question 26 (Impact on Disclosure Controls and ICFR). Would semiannual reporting affect an

issuer's disclosure controls and procedures or its internal control over financial reporting?
As noted in response to Question 23 above, Assured Guaranty's internal controls would remain the same regardless of whether a Form 10-Q is filed, and its Financial Statements Disclosure Committee
would continue to review the earnings release.
Question 27 (Impact on Analyst Coverage). Would semiannual reporting affect analyst coverage of an
issuer that elects it?
Assured Guaranty intends to continue holding quarterly earnings calls, so analyst coverage should be largely unaffected. While a semiannual filer that ceased to provide quarterly data could experience reduced analyst coverage, the Company's plan to continue providing supplementary materials and holding quarterly earnings calls mitigates this risk for the Company specifically.

Question 29 (Securities Exchange Rules). Are any changes to the rules of the securities exchanges necessary or appropriate to effectuate semiannual reporting?
Assured Guaranty does not believe that material changes to the rules of the securities exchanges are necessary. Exchange listing standards generally operate by reference to the Exchange Act reporting
requirements, and an issuer that elects to file Form 10-S should be viewed as compliant with those standards. Conforming technical amendments may nonetheless be appropriate to clarify that Form 10-S
satisfies interim reporting obligations and that issuers electing semiannual reporting remain in good standing.
To support continued access to the capital markets, the Commission should also confirm that Form 10-S, and financial statements filed under Form 8-K (for example, under Item 8.01), may be used
interchangeably with Form 10-Q for incorporation-by-reference purposes, so that an issuer electing semiannual reporting may continue to issue debt or equity securities.
Question 30 (Second-Half and Fourth-Quarter Financials). Should the Commission require a break-out of three-month periods within Form 10-S or Form 10-K?
No. Assured Guaranty would plan to voluntarily provide the relevant quarterly data through its earnings release and financial supplement, and mandating a break-out of three-month periods within the
Form 10-S or Form 10-K would undermine the cost-savings rationale of the Proposal, including by increasing the external auditor costs associated with reviewing quarterly break-outs.
Question 31 (Impact on Insider Trading Policies). Would semiannual reporting affect an issuer's insider trading policies or trading windows?
Assured Guaranty would continue to issue sufficient information through its voluntary quarterly disclosures to release material non-public information and, accordingly, expects to be able to maintain
its current trading window practices.

* * *
Assured Guaranty appreciates the opportunity to comment on the Proposal and supports the

Commission's effort to provide reporting companies with greater flexibility in the frequency of their interim reporting. In particular, Assured Guaranty respectfully urges the Commission to (i) adopt semiannual reporting as an optional, rather than mandatory, framework; (ii) permit issuers to change their interim reporting frequency during the fiscal year in the direction of greater disclosure; (iii) provide
that the period for correcting an erroneous election runs from the filer's discovery of the error and may
be effected through a Form 8-K or, alternatively, consider requiring the election to be made through a distinct affirmative filing rather than a Form 10-K cover-page checkbox; and (iv) not require break-out
of three-month period financial information within Form 10-S or Form 10-K, which would undermine the cost-savings rationale of the Proposal without delivering commensurate investor benefit. Assured Guaranty also encourages the Commission to consider the Proposal in the context of a broader, parallel
review of Regulation S-K and Regulation S-X, as described above. Assured Guaranty would welcome
the opportunity to discuss these comments with the Commission or its staff.
Respectfully submitted,
Assured Guaranty Ltd.
By:
Name: Laura Bieling
Title: Chief Accounting Officer

Axon Enterprise, Inc. — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Semiannual Reporting; Release No. 33-11414; File No. S7-2026-15
Dear Ms. Countryman:
Axon Enterprise, Inc. ("Axon" or the "Company") appreciates the opportunity to comment on the rule and form amendments proposed by the U.S. Securities and Exchange Commission (the "Commission") that would permit companies subject to reporting obligations under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q (the "Proposal"). Axon is a large accelerated filer, a U.S. domestic issuer in the public-safety technology industry, and has common stock listed on the Nasdaq Global Select Market.
The Company supports the Proposal. It preserves robust interim disclosure while allowing each issuer's board of directors to align reporting frequency with the information needs of the issuer's investors and the operating cadence of its business. We urge the Commission to retain the opt-in structure in any final rule and to resist any default rule that would disadvantage issuers electing either cadence. The following design choices within the Proposal merit particular support and should be preserved in any final rule.
i. Annual Election: Requiring issuers to make their election on the cover page of Form 10-K, binding for the full fiscal year and renewed annually, mitigates the risk of opportunistic mid-year changes in cadence, and gives investors a clear signal of the issuers' reporting timeline at the start of each fiscal year.

ii. Voluntary Quarterly Cadence: Leaving issuers free to furnish voluntary quarterly information on Form 8-K preserves investor access to interim data without imposing a mandatory cadence. We encourage the Commission to confirm in the adopting release that such voluntary furnishing (under Item 2.02 or 7.01) does not, by itself, constitute a de facto Form 10-Q, trigger Section 18 liability, or alter the issuer's elected reporting cadence.

We write to offer four targeted suggestions intended to strengthen the Proposal as drafted, addressed in Sections I–IV below.

I. Confirmation of the Proposed Regulation S-X Amendments to Eliminate Existing Staleness Inconsistencies

We support the Commission's proposal to amend Rules 3-01(c)(2) and 8-08(b)(2) to replace the existing 130- and 135-day staleness construct in Regulation S-X with a framework tied to the required filing deadline for the most recently completed fiscal period. The current construct produces recurring timing inconsistencies that can compel issuers to amend a registration statement or delay a transaction. Aligning staleness to the required interim-period filing deadline restores a coherent rule for both quarterly and semiannual filers and is a meaningful improvement on its own merits.

For a semiannual filer, we recommend that the adopting release confirm that year-end audited financial statements remain current until the next Form 10-S is due, and Form 10-S financial statements remain current until the next Form 10-K is due. Furthermore, we recommend that the adopting release also confirm that a semiannual filer's voluntary furnishing of first- or third-quarter information on Form 8-K (or another mechanism utilized to disclose material information to the public in compliance with Regulation Fair Disclosure) does not accelerate staleness or create a duty to include interim financial statements for those quarters in a subsequent registration or proxy statement. Without that clarification, issuers may forgo voluntary quarterly disclosure contrary to the Proposal's objective to promote flexibility.

II. Coordination with the Public Company Accounting Oversight Board ("PCAOB") on Comfort Letter Standards

Under PCAOB Auditing Standard 6101 ("AS 6101"), an accountant generally may provide negative assurance on specified balance sheet and income statement items up to 134 days after the end of the most recent audited or reviewed period. For a semiannual filer, that window can close before the next periodic report is filed, particularly in connection with shelf takedowns, marketed bond offerings, or other capital markets transactions executed in the latter half of a semiannual period. If comfort letters become routinely unavailable in the latter half of a semiannual period, the cost of accessing the capital markets will increase for semiannual filers in a manner that could materially offset the efficiencies the Proposal is designed to create.

We recommend that the Commission engage with the PCAOB before adopting a final rule to conform AS 6101 to the new framework by extending the window during which an accountant may provide negative assurance for semiannual filers or clarifying the procedures to be performed on a post-audit or post-review interim period to bridge the gap between the end of such window and a transaction date that falls on or after 135 days from the end of the most recent period for which an audit or review was performed. Sequencing the final rule with corresponding PCAOB action would avoid a period of uncertain access to comfort letters for semiannual filers.

III. Coordination with the Financial Accounting Standards Board ("FASB") on Accounting Modification Relief for Conforming Contractual Amendments

Many public companies are party to contractual arrangements (e.g., credit agreements, indentures, preferred stock and warrant terms, equity-linked instruments, and equity compensation awards) that rely upon a quarterly reporting cadence. This cadence includes quarterly financial statement and compliance certificate covenants, as well as vesting, performance, and antidilution mechanics driven by quarterly figures. An issuer electing semiannual reporting may need to amend these arrangements solely to conform the reporting cadence, without any change in the economic substance of the arrangement.

Under the existing United States generally accepted accounting principles, however, such conforming amendments may inadvertently trigger modification accounting with material financial statement consequences. Examples include modification or extinguishment treatment of a debt instrument under Accounting Standards Codification ("ASC") 470-50, modification of a stock-based compensation award under ASC 718, and analogous issues under ASC 480 and ASC 815 for equity-classified or derivative instruments, respectively, whose settlement features reference quarterly periods.

These accounting consequences are unrelated to the substance of the Proposal and would discourage issuers from electing semiannual reporting. We recommend that the Commission coordinate with the FASB to issue conforming guidance (e.g., narrow scope exception or practical expedient) which provides that contractual amendments adopted solely to conform reporting cadence references, and that do not change the underlying economic terms of the arrangement, should not be accounted for as modifications under ASC 470-50, 718, 480, 815, or analogous guidance. Furthermore, additional clarity as to what types of changes would be considered a change in the underlying economic substance of an arrangement would be valuable to allow companies to properly assess potential impacts. Similar to the temporary, optional expedients offered under Accounting Standards Update 2020-04 ("Reference Rate Reform"), which allowed for contract modification relief, the relief applicable for the Proposal could be bounded to administrative amendments executed within a defined transition window concurrent with an issuer's election of semiannual reporting on the cover page of its Form 10-K.

IV. Alignment of Exchange Listing Standards with the Proposal

The Proposal does not amend the listing standards of the national securities exchanges. Nasdaq Rule 5250(d), for example, currently requires listed companies to distribute annual and quarterly reports containing financial statements to shareholders. Absent conforming changes by the exchanges, an issuer electing semiannual reporting would nevertheless remain obligated to disseminate quarterly financial information under the applicable listing standards, substantially negating the Proposal's intended efficiencies.

We recommend that the Commission engage with the national securities exchanges to encourage prompt, conforming rule filings under Section 19(b) of the Exchange Act and Rule 19b-4 thereunder so that the listing standards permit, but do not require, semiannual interim reporting. The Commission could also provide in the adopting release that an election to file on Form 10-S satisfies any exchange requirement to file or distribute quarterly financial information, subject to the rule-filing processes of the respective exchanges.

* * *

The Company appreciates the Commission's consideration of these comments and welcomes the opportunity to discuss any of them further. Please direct any questions to the undersigned at mhaynes@axon.com.

Respectfully submitted,

/s/ Matthew Haynes

Vice President – Revenue & Technical Accounting

Axon Enterprise, Inc.

B Backer — Jul 6, 2026

Subject: File No. S7-2026-15 From: B Backer Current quarterly reporting provides timely, necessary information to assist in evaluation of a company's state of business. In today's environment where variability in markets and individual company valuation can be dramatically affected by sector health, other markets and, often, political speak, expedience of information has become necessary. Moving reporting to less frequent timing will create informational lag in a very dynamic environment and diminish market transparency. Although I am typically a "long-term" investor, I still rely on quarterly results to confirm my positions.

Baker & McKenzie LLP — Jul 6, 2026
Baker & McKenzie LLP
452 Fifth Avenue
New York, NY 10018
United States
Tel: +1 212 626 4100
Fax: +1 212 310 1600
www.bakermckenzie.com
Asia Pacific
Bangkok
Beijing
Brisbane
Hanoi
Ho Chi Minh City
Hong Kong
Jakarta*
Kuala Lumpur*
Manila*
Melbourne
Seoul
Shanghai
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Washington, DC
* Associated Firm
** In cooperation with
Trench, Rossi e Watanabe
Advogados
VIA EMAIL
July 06, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: Proposed Rule on Semiannual Reporting, File No.

S7-2026-15

Dear Ms. Countryman:

We are writing in relation to the Securities and Exchange Commission's proposed rule on Semiannual Reporting (File no. S7-2026-15) (the "Proposal").

We applaud the Commission's willingness to explore ways of reducing costs and increasing efficiencies for issuers that are currently registrants or non-registrants considering entering the United States securities market for the first time.

The proposal to allow issuers the choice to either move to semi-annual reporting (by preparing and filing Form 10-S) or to remain in the quarterly filing system and continue to file Form 10-Qs has some attractive elements. Although it is difficult to estimate the aggregate cost savings that would be achieved by issuers that moved to semi-annual reporting, in our view it would be substantial. The direct costs of preparing and filing a Form 10-Q involve, as noted in Section V. D. of the Proposal, the not insignificant costs of outside accountants (and often outside legal counsel and other professionals) reviewing and commenting on the document. The internal costs of the time, focus and attention required from management and other issuer personnel are even more significant in our experience. There is certainly an argument that for some issuers (e.g., those with consistent operations and results) that the filing of a Form 10-Q generates less investor and analyst attention than the costs of the exercise would warrant, particularly if the issuer (as most listed issuers do) puts out an earnings press release and accompanying quarterly financial information that are publicly available.

With these savings of money, time and attention in mind, on balance, we are supportive of the proposal to permit registrants to choose between quarterly and semi-annual reporting, subject to the caveats and comments below.

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Will the stock exchanges and other regulators support the proposal and, if so, over what time period?

The Proposal notes that approximately 72% of calendar year 2024 Exchange Act reporting companies had their securities listed on the New York Stock Exchange or the Nasdaq Stock Market. At this time (and until regulatory action is taken to make changes), the applicable listing standards of the two exchanges require quarterly reporting. In addition, state laws and certain federal agencies have requirements that reference quarterly Commission reporting1. The usefulness of the Proposal, in the first instance, will depend upon securing the agreement of the stock exchanges (at the very least) and an agreed time frame for the changes required to confirm the listing rules with the optional semi-annual reporting regime.

Having an option between semi-annual and quarterly reporting increases issuer choice but is likely to result in confusion and perhaps volatility in the short term.

We do not support a mandatory shift to semi-annual reporting. However, there is a possibility that a new system in which some issuers are reporting quarterly and others (perhaps a peer group company) are reporting semi-annually will reduce market transparency. While markets will adjust over time, it is possible that there will be investor and analyst confusion and uncertainty, at least initially, as certain comparisons become more difficult or impossible.

Continued quarterly earnings announcements could mitigate this issue to some extent.

We believe that it is likely, at least initially, that companies that elect semi-annual reporting will continue to issue quarterly earnings announcements due to a combination of factors, including contractual requirements, investor and analyst pressure, blackout periods and insider trading related issues. This practice would ameliorate some of the concerns about the transition to optional semi-annual reporting expressed above. Currently, the quarterly earnings announcements and accompanying financial information we see from our

domestic reporting clients are generally carefully prepared and vetted, given that a Form 10-Q based on the same numbers will be issued in conjunction with or shortly following the earnings release.

There is, however, some concern that once the backdrop of a Form 10-Q is removed that the quality (and general uniformity of approach) in quarterly earnings releases may decline and we would urge the Commission to consider ways to ensure these earning announcements remain reliable – perhaps requiring that first and third quarter earnings releases be filed by issuers electing semi-annual reporting rather than merely furnished – a possibility raised with respect to semi-annual filers, in request for comment number 19.

1 See, footnote 69 to the Proposal which provides as examples, the U.S. Nuclear Regulatory Commission, and
the U.S. Department of Commerce.

What group of issuers should be permitted to elect semi-annual reporting?

Request for comment number 3. asks whether semi-annual reporting should be available only to certain filers that meet certain criteria. As proposed, semi-annual reporting would be permitted to be elected by any domestic registrant, regardless of filing status and regardless of how long the issuer had been in the reporting system.

The Proposal rightfully comments that the quarterly reporting requirements of the U.S. reporting system (not replicated in most other jurisdictions) are a negative factor that may discourage issuers (including foreign issuers that do not qualify as foreign private issuers) from registering their securities in the United States.

Our view, however, is that new registrants should, in most cases, be filing quarterly for an initial transition period before being permitted to elect semi-annual reporting (we would propose at least two years). This would help investors familiarize themselves with the issuer, help analysts understand the drivers of the issuer's business and help encourage the new issuer to develop and maintain robust internal controls. The Proposal itself notes that one of the risks of permitting semi-annual reporting is that "[R]educed reporting frequency may also affect corporate accountability and financial reporting quality." In our view, this is a particularly acute risk for new registrants.

Many first-time entrants to the U.S. reporting system already have the benefits of scaled disclosure requirements (e.g., emerging growth companies, smaller reporting companies), which we believe are beneficial to encouraging capital formation in the United States. While allowing new entrants to have the option of semi-annual reporting immediately would also be attractive to new registrants from a time and cost prospective, it is our view that, in most cases, the benefits to investors of having these companies perform quarterly reporting for some period of time outweigh the costs.

One exception to the mandatory transition period we are suggesting would be for new registrants whose financial statements are generally immaterial to investors. For example, certain development stage companies routinely go public in the United States with no or immaterial revenues, including pre-clinical and clinical stage biotech and pharma companies, exploratory mining companies, exploratory oil and gas companies, and energy transition companies. Beyond monitoring these companies' available cash, investors and analysts focus more on the companies' achievement of development stage milestones (e.g., clinical data and trial results, drill and assay results, mineral resource estimates, testing and pre-production milestones) than their quarterly financial results. SPAC financial statements are similarly immaterial to investors. Given the nature of these companies' businesses, we would be supportive of the Commission establishing a subcategory of issuer, akin to the "small non-accelerated filer" category recently proposed by the Commission but premised on immaterial revenues as opposed to assets. We believe the financial statements of these types of issuers do not pose the same type of risks for investors and,

accordingly, these issuers should be permitted to elect semi-annual reporting immediately upon becoming reporting companies.
Should there be a pilot program?
Request for comment no. 3 also asks if the Commission should consider a pilot program to permit optional semi-annual reporting for a subset of reporting companies and, if so, what would be the benefits of such a pilot program? Further, the request for comment asks what types of companies should be included in the pilot program. In our view, there would be merit in having an initial pilot program because of the many uncertainties surrounding issuer and investor reaction to this Proposal that are noted in many places in the release. We would suggest a pilot program of some size that would consist entirely of well-known seasoned issuers ("WKSIs") that had been reporting companies for at least three years. Once again, this would need to be coordinated with the New York Stock Exchange and the Nasdaq Stock Market, as a rule change or an agreed limited period waiver of the listing standards to the pilot participants. The pilot participants could not be issuers that had quarterly reporting obligations existing under another federal or state statute or material financing or other contractual arrangements. Participation would be optional as that ultimately is what the full Proposal provides. Over the period of the pilot, investor sentiment, stock performance and cost savings, among other data could be measured.
****
We thank the Commission and the Commission staff for the opportunity to comment. Questions regarding this letter may be addressed to any of the attorneys listed below.
Sincerely,
Baker & McKenzie LLP
Per Chilstrom
Partner
Mark Mandel
Partner
Per.Chilstrom@BakerMckenzie.com Mark.Mandel@BakerMcKenzie.com
Michael Pilo
Partner
Thomas Rice
Partner
Michael.Pilo@BakerMcKenzie.com Thomas. Rice@BakerMcKenzie.com
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Balu Katey n/a — Jul 6, 2026
Subject: File No. S7-2026-15 From: Balu Katey more info better

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Barbara Carley retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Barbara Carley Keep the quarterly reporting to the SEC for all publicly traded entities so that all company losses are reported timely and there is less opportunity for fraud. Protect small businesses and investors.

Barbara Gaines — Jul 6, 2026
Subject: File No. S7-2026-15 From: Barbara Gaines Please keep reporting quarterly. Otherwise, individuals, organizations and companies who work hard don't stand a chance of seeing hard

earned dollars grow, nor will they have opportunities to react timely to market shifts.

Barbara Yeh — Jul 6, 2026
Subject: File No. S7-2026-15 From: Barbara Yeh Human nature being what it is, quarterly reporting should absolutely not be curtailed. Period.

BDO USA, P.C. — Jul 6, 2026
Tel: 312-856-9100
www.bdo.com
225 W. Randolph Street, Suite 2200
Chicago, IL 60606
July 6, 2026
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090
Re: File No. S7-2026-15
Semiannual Reporting
Dear Office of the Secretary:
We appreciate the opportunity to comment on the SEC's proposal to provide registrants with the option
of filing their interim reports on a semiannual basis. We support the Commission's objectives to reduce
the regulatory burden of being a public company and encourage more companies to go or remain public, while maintaining investor protection. We believe the investor community is best positioned to provide feedback about whether the proposed optional semiannual reporting framework satisfies their
needs for timely and reliable information on which to make informed investing and voting decisions.
Drawing on our experience working with registrants—many of which are smaller reporting companies—
we offer feedback on the overall interim reporting process and disclosure framework. Separately, we support the Commission's efforts to simplify financial statement age requirements and better align those requirements between periodic reports and registration statements, which will reduce complexity
and improve consistency.
Observations on Reporting Cadence
As the Commission considers permitting semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q, we note that the existing quarterly reporting framework provides certain benefits that are consistent with the longstanding objectives of promoting transparency, comparability,
and high-quality financial reporting. In our experience, the quarterly reporting cadence promotes discipline and rigor in financial reporting processes, supports timely identification and communication of
material developments, and facilitates regular operation and evaluation of internal controls.
If the Commission ultimately adopts an optional semiannual reporting framework, we believe it may be
helpful to consider how certain elements of the current reporting and control environment would operate in practice and whether those continue to meet the needs of investors. For example,

• Consistency and rigor of interim reporting outside of filed reports
Under the proposal, registrants that elect to report semiannually may continue to communicate quarterly financial information through voluntary disclosures via earnings releases or other approaches. While companies may perceive ongoing investor demand for quarterly financial
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information, we believe that furnishing such information through earnings releases or on Form 8-K, without the same liability exposure, form and content requirements, and management certifications required for Form 10-Q, raises important considerations. In particular, if substantially similar information can be communicated each quarter with reduced liability, less prescriptive requirements, and potentially lower cost, rigor, and independent review, it is unclear what incentives would remain for registrants to continue filing Form 10-Q.
Should registrants choose to communicate quarterly financial information in this manner, we believe investor, company, and audit committee feedback will be important to understanding whether such disclosures would consistently achieve a level of rigor, comparability, and governance similar to that associated with filed periodic reports. This also highlights a broader consideration as to how the costs associated with Form 10-Q reporting compare to the benefits of its safeguards, including management certifications, liability provisions, and independent accountant review procedures, in supporting the quality of financial reporting.
We believe the extent of these considerations may vary across registrants. Larger, more sophisticated companies often have more mature financial reporting processes and robust systems of internal control over financial reporting (ICFR) , which may mitigate some of the potential risks associated with a shift toward voluntary quarterly disclosures without the safeguards highlighted above. In contrast, for smaller companies with more limited resources and less established control environments, there may be inherently greater risk that the absence of these safeguards could affect the consistency, completeness, or reliability of quarterly financial information.
• Ongoing assessment processes
The quarterly reporting cycle currently reinforces timely evaluation of key accounting and disclosure matters. In a semiannual reporting model, it may be useful to consider whether registrants would continue to maintain similarly robust processes for assessing:
o Their ability to continue as a going concern – should registrants choose to voluntarily provide summarized quarterly financial information in an earnings release or only report semiannually, there may be a delay in the disclosure about management's conclusions on the company's ability to continue as a going concern. Such assessments are made in connection with the issuance of U.S. GAAP-compliant financial statements but may not be made absent their preparation, even if the company voluntarily reports certain financial information on a quarterly cadence.
o The effectiveness of disclosure controls and procedures (DCP) and ICFR – the existing quarterly reporting framework supports a recurring discipline around management's evaluation of DCP and ICFR, including the operation of controls aligned with the financial close and reporting process. A reduced reporting frequency may affect the timing of management's evaluations and, in some circumstances, delay the identification, evaluation, and remediation of control deficiencies, including those that could rise to the level of material weaknesses, as well as related public disclosures about material weaknesses and material changes in DCP or ICFR.

Moreover, as the operation and testing of controls are often aligned with reporting cycles, a shift to semiannual reporting could, in certain circumstances, extend the time horizon for remediation of identified deficiencies, particularly in the financial close and reporting process, because there would be fewer interim periods in which management could obtain evidence that

remediated controls are operating effectively on a sustained basis.
Irrespective of the SEC's proposal to permit optional semiannual reporting, we are aware of contractual
and regulatory requirements that may also lead a company to more frequent reporting. For example, certain industries, such as banking and insurance, are subject to separate quarterly reporting regimes
imposed by regulators. Moreover, debt agreements frequently require quarterly financial reporting and
covenant compliance testing, which in practice can influence a company's decision to report quarterly or
semiannually, or to seek amendments to its debt arrangements to permit less frequent reporting and compliance.
Interim Disclosure Framework
We encourage the staff to consider whether the burden of quarterly reporting is largely concentrated in
the volume of required quarterly disclosures rather than the cadence. Accordingly, we believe that a meaningful reform of the interim reporting requirements could extend beyond consideration of reporting frequency to include a broader evaluation of the form and content of interim disclosures required within Form 10-Q, both within and outside of the financial statements.
As we highlighted in our 2019 comment letter on the SEC's Request for Comment on Earnings Releases
and Quarterly Reports, in certain situations, the minimum set of U.S. GAAP interim disclosure requirements may contribute more significantly to compliance costs than reporting frequency itself.
Some of these minimum disclosure requirements may not be consistent with one of the key principles of
quarterly reporting articulated in S-X Rule 10-01(a)(5) that permits the omission of footnote disclosure
which substantially duplicates the annual disclosure appearing in the audited financial statements and
"the details of accounts which have not changed significantly in amount or composition since the end of
the most recently completed fiscal year." Examples that require recurring minimum disclosures regardless of changes since year end include:
• Information about the use of fair value to measure assets and liabilities recognized in the statement of financial position pursuant to ASC 820-10-50
• Information about financial instruments as required by ASC 825-10-50
• Certain information about defined benefit pension plans and other defined benefit postretirement benefit plans, disclosed for all periods presented pursuant to the provisions of ASC 715-20
• The information about certain investments in debt and equity securities as required by ASC 320-10-50, 321-10-50, and 942-320-50

Additionally, the minimum interim disclosure requirements continue to expand. For example, amendments to Regulation S-X added the requirement to disclose the quarterly changes in stockholders'
equity and recent Financial Accounting Standards Board (FASB) standards require (or will require) disclosures such as:
• Information about contract assets, contract liabilities, and disaggregated revenues pursuant to ASC 606-10-50
• A rollforward of the allowance for credit losses as required by ASC 326-10-50
• Significant segment expenses pursuant to ASC 280-10-50
• Disclosures about specific expense categories as required upon the adoption of ASU 2024-03

(often referred to as DISE)
We recommend that the Commission coordinate with the FASB to consider whether:
• The overall package of interim disclosures should be reevaluated, or a more targeted assessment could be undertaken to identify specific disclosures for which the benefits may not justify the costs of preparation and reporting on an interim basis (e.g., by requiring the minimum disclosures only upon a material change from year end), or
• A more principles-based interim reporting framework focused on communicating material developments would satisfy the needs of investors.
We note that the content of earnings releases, some of which are issued well in advance of Form 10-Q
filings, may provide insight into the types of information that investors find most decision-useful, potentially informing a more streamlined interim disclosure framework.
We believe this effort would be a worthwhile exercise irrespective of whether the proposed amendments are adopted and could complement the SEC's objective to rationalize disclosure practices
and focus on material information.
Separately, in our experience, registrants often include information in Form 10-Q that extends beyond
what is explicitly required by the rules. This may include, for example, repeated descriptions of accounting policies, contractual arrangements that have not changed, and risk factor disclosures. While
such information may be intended to provide context or enhance transparency, it can also contribute to
the overall volume and preparation effort associated with interim reporting. We believe it would be helpful to better understand the factors that drive these practices, including whether they reflect investor expectations, internal governance considerations, or other influences, as this insight could inform an evaluation of the costs and benefits of interim reporting requirements.
Flexibility in Reporting Frequency
Under the proposal, registrants must indicate whether they will report semiannually or quarterly using a
checkbox on the cover page of Form 10-K and may not change their election until filing their next annual
4
report on Form 10-K (unless they made an error in completing the checkbox). While this approach is intended to avoid investor confusion, we question whether a registrant should be prohibited from reporting quarterly information on Form 10-Q despite an initial intention to follow the Form 10-S model.
Reporting quarterly financial information on Form 10-Q may have a positive impact on its quality due to
the rigor, processes and controls, management certifications and independent accountant involvement
when compared to reporting quarterly financial information outside of Form 10-Q (as highlighted above). Moreover, capital market needs (e.g., in connection with an otherwise unplanned offering or registration statement in which investors demand more current financial information) may dictate a change to quarterly reporting. Accordingly, we question whether the benefits of providing more frequent information with the rigor applied to information in Form 10-Q, particularly in connection with
capital market requests, outweigh the downside of potential confusion about a registrant electing to switch the Form on which it files quarterly information during the year.
Conversely, we acknowledge that a transition from quarterly to semiannual reporting during a fiscal year
raises different considerations as reduced reporting frequency diminishes the timeliness of

information.
Prohibiting a change from quarterly to semiannual reporting during the fiscal year also safeguards against the choice to report less frequently to avoid reporting quarterly results that do not meet investor or analyst expectations. For these reasons, if the optional semiannual framework is finalized,
we support permitting registrants to change their frequency from semiannual to quarterly during a year,
but not vice versa once the election is made.

Implications for Audit and Accounting Standards

The proposal acknowledges that changes may be necessary to various accounting and auditing standards to facilitate semiannual reporting. We believe the Commission may wish to consider the following areas in its coordination with accounting and auditing standard-setters, and other market participants, as applicable.

Audit Standards

AS 4105

PCAOB Auditing Standard 4105, Reviews of Interim Financial Information (AS 4105), requires the independent accountant to consider whether material modifications are necessary for interim financial
information to conform with U.S. GAAP. As noted in AS 4105.05, such information may be presented as
full financial statements or in summarized form that purports to comply with U.S. GAAP and applicable
regulatory requirements, including Article 10 of Regulation S-X for Form 10-Q.
In our view, an AS 4105 review is premised on the existence of interim financial statements prepared in
accordance with U.S. GAAP, including the footnote disclosures required by Article 10 (for SEC registrants). Accordingly , we do not believe an independent accountant can perform a review over quarterly financial information presented in earnings releases or other filings that purports to comply
5
with AS 4105 unless that information is derived from underlying interim financial statements that include the required disclosures.
In practice, current market demands already drive the preparation of interim financial statements with
footnotes in circumstances where filing is not required, particularly in capital markets transactions such
as initial public offerings. We expect this practice would continue, and potentially increase, if some registrants elect semiannual reporting on Form 10-S while furnishing only summarized quarterly information. As a result, certain anticipated cost or burden reductions of the proposal may not be realized for these registrants.
Additionally, while AS 4105 can be applied to semiannual financial information, the standard is structured around a quarterly reporting model, including references to quarterly periods, procedures, and Forms 10-Q and 10-QSB. For example, AS 4105.06 addresses procedures over selected quarterly
(including fourth quarter) data included in annual reports in accordance with Item 302(a) of Regulation
S-X. Conforming amendments would therefore be necessary to support consistent application in a semiannual reporting framework.

AS 6101

PCAOB AS 6101, Letters for Underwriters and Certain Other Requesting Parties (AS 6101), sets forth
guidance for the independent accountant's issuance of comfort letters to underwriters and other requesting parties (collectively, "underwriters") in connection with registration statements and other

securities offerings. As the proposing release highlights, underwriters ordinarily expect to receive "negative assurance comfort" on subsequent changes in specified financial statement line items from the most recent period that has been audited or reviewed. AS 6101 permits such negative assurance comfort through a date that is less than 135 days from the end of the most recent period that has been audited or reviewed, a timeframe which aligns more closely with a quarterly reporting cadence. However, we observe that AS 6101 is operational even under a semiannual reporting cadence as evidenced by the capital markets activities of foreign private issuers. Auditors of foreign private issuers that only report their financial statements semiannually prepare comfort letters and comply with underwriter requests for incremental procedures or assurance to address the 135-day requirement for negative assurance. Separately, AS 6101 contemplates procedures that may be performed by the independent accountant on subsequent changes in specified financial statement line items as of a date 135 days or more from the end of the most recent period that has been audited or reviewed. In our experience, the acceptance of these procedures in lieu of negative assurance comfort is less common.

However, as a technical matter, AS 6101 does not require changes to accommodate the optional semiannual reporting framework.

Based on our experience, we have observed limitations in the ability to provide negative assurance on certain financial statement line items in circumstances where management is unable to respond to inquiries regarding changes in those line items through a specified date (the "cutoff date") that does not correspond to a natural period end for which financial statement closing procedures have been performed. In these situations, the comfort letter typically indicates that management is unable to respond to such inquiries. As a result, negative assurance on changes through the cutoff date is generally limited to areas such as capital stock and increases in long-term debt, as information related to these items is more readily available on a daily basis than for other financial statement measures, such as revenue, net current assets, or income. Notwithstanding these limitations, we note that offerings frequently proceed with this reduced scope of assurance.

We also believe that inherent risk increases as the period between the cutoff date for which negative assurance is requested and the most recent period audited or reviewed by the independent accountant becomes longer. Accordingly, if the PCAOB were to reevaluate AS 6101 in the context of a semiannual reporting framework, we believe consideration should be given to whether providing negative assurance through a cutoff date extending beyond 134 days would be appropriate without the performance of additional procedures to mitigate the associated risk.

In addition, we believe it is important to consider whether, in such a framework, underwriters may seek to request and perform due diligence on more current financial information than would otherwise be required under a semiannual reporting model. This may occur in response to investor expectations or as a means of managing underwriter risk, particularly in circumstances in which the financial

statements
included in an offering could be more than six months old.

Accounting Standards

We believe the Commission will need to coordinate with the FASB to evaluate changes to U.S. GAAP to
accommodate the semiannual reporting framework. For example, the following standards reference quarterly concepts that may need to be adjusted (or otherwise have reporting frequency implications):

• ASC 250, Accounting Changes and Error Corrections – requires disclosure of the effects of a change
in accounting principle on interim period results when an accounting change is made in the fourth quarter of the fiscal year
• ASC 260, Earnings Per Share (EPS) – generally contemplates annual or quarterly EPS concepts (e.g.,
in certain diluted EPS computations related to the application of the treasury stock or if-converted methods).
• ASC 270, Interim Reporting – generally aligns with quarterly reporting and includes the requirement to disclose certain fourth quarter information.
• ASC 280, Segment Reporting – requires interim segment disclosures for the current quarter and year-to-date periods. Separately, the determination of whether information is regularly
provided to the chief operating decision maker on a regular basis is typically interpreted to be at least quarterly.
• ASC 323, Investments – Equity Method and Joint Ventures – references the inability to obtain quarterly financial information from an investee as an indicator that an investee does not have significant influence. Separately, we note that an equity method investee (or a consolidated subsidiary) can have a different fiscal year end, and the equity method (or consolidation) can be applied using the investee's (subsidiary's) fiscal year-end information if that fiscal year end is not
7
more than three months different. Semiannual filers may encounter more circumstances in which the equity method income/loss is estimated because the company is unable to use the three-month lag.
• ASC 740, Income Taxes - generally presumes a quarterly cadence in the computation of interim tax provisions and effective tax rates

This list is not intended to be exhaustive. We believe the FASB will require additional time to evaluate
whether further changes, including those related to references to quarterly information, are warranted.

Interim Review and Annual Audit Implications

While the nature of procedures performed in an AS 4105 review would generally be similar whether interim financial information is prepared quarterly or semiannually, a change in reporting cadence may
affect when certain matters are evaluated during the audit cycle, rather than eliminate the need to address them. Quarterly reporting promotes a more disciplined interim financial reporting process and
creates a recurring point in time for management and the independent accountant to perform certain procedures earlier in the audit cycle. If a registrant elects semiannual reporting and, as a result, certain
interim financial reporting processes or related control activities occur less frequently, this could reduce
the opportunity for auditors to perform certain procedures on an interim basis, make it more difficult to
identify and respond to significant events on a timely basis, and compress the time available for

audit
procedures during peak reporting periods. For example, some matters currently considered at quarterly
intervals, such as developments reflected in board minutes, significant business combinations or financing transactions, and potential impairment indicators or other interim accounting evaluations, may instead be evaluated less frequently and over a longer period in connection with the semiannual
review or annual audit.
This could have negative implications for both the expected reduction in audit effort and audit-related fees for some registrants as well as audit quality.

Transition Mechanics

We note that the proposal would require a registrant to recast its prior fiscal interim periods in connection with a change in reporting frequency to maintain the comparability of financial statements and related information. While retroactive application could introduce operational complexity and discourage adoption of semiannual reporting, we support the inclusion of comparable financial information in interim reports. These transition requirements may cause registrants to prepare quarterly
financial statements that comply with U.S. GAAP and SEC requirements even if they elect semi-annual
reporting to ease the transition burden if they intend to change their reporting frequency on a semiannual basis to a quarterly basis in the next fiscal year. Depending on the facts and circumstances,
information may need to be publicly disclosed (e.g., via Form 8-K under Regulation FD), reducing the
intended simplification.

Other Matters

We support the simplification of the financial statement age requirements in registration statements to
align with the due dates of the quarterly or semiannual reports, as applicable. We believe these amendments may increase market participants' understanding of financial statement needs in connection with a registration statement.
While the proposed amendments address the age of financial statements of an acquired foreign business in proposed S-X Rule 3-01(e)(2), they do not address the age of financial statements of an acquired business or real estate operation more broadly pursuant to S-X Rules 3-05 and 3-14, respectively. We believe the rules should also address the financial statement age requirements for such
acquisitions (i.e., whether the age requirements follow those applicable to the registrant, or whether the
registrant may elect quarterly or semiannual reporting for the acquired business or real estate operation).

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We appreciate this opportunity to express our views to the Commission. We would be pleased to answer any questions the Commission or its staff might have about our comments. Please contact Michael Stevenson, Assurance National Managing Principal, Professional Practice and Audit at (214) 665-
0707 or via email at mstevenson@bdo.com, or Tim Kviz, Assurance Managing Principal, SEC Services, at
(703) 245-8685 or via email at tkviz@bdo.com.

Very truly yours,

BDO USA, P.C.

Benjamin L. Schiffrin, Director of Securities Policy, Better Markets, Inc. — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Semiannual Reporting, File No. S7-2026-15, 91 Fed. Reg. 24968 (May 7, 2026)
Dear Ms. Countryman:
Better Markets1 appreciates the opportunity to comment on the above-referenced proposal to allow companies to file semiannual reports instead of quarterly reports.2 The proposal would cut in half the information investors receive about the companies in which they invest. Companies would continue to be able to access the public markets to obtain capital while providing the public with less frequent updates about their financial health. Despite companies providing these quarterly updates for over 50 years, investors would now be left in the dark for six months at a time. This is inconsistent with the Commission's mission to protect investors.
It is also inconsistent with the bedrock of securities regulation in this country. The legislative history of the foundational securities laws "clearly establishes that investor protection through disclosure was the central goal."3 As a result, disclosure and transparency "are at the core of SEC regulations," and "SEC regulations are largely based on a disclosure paradigm."4 The objective of securities regulation is for investors to have timely and accurate information about a company before deciding whether to invest their hard-earned money in that company.5 So the Commission should want companies to provide investors with more, not less, disclosure.
1 Better Markets is a non-profit, non-partisan, and independent organization founded in the wake of the 2008 financial crisis to promote the public interest in the financial markets, support the financial reform of Wall Street, and make our financial system work for all Americans again. Better Markets works with allies—including many in finance—to promote pro-market, pro-business, and pro-growth policies that help build a stronger, safer financial system that protects and promotes Americans' jobs, savings, retirements, and more.
2 91 Fed. Reg. 24,968 (May 7, 2026).
3 Alena Allen, Regulating Health and Wealth, 35 Cardozo L. Rev. 309, 312 n.10 (2013) (citing S. Rep. No. 73-47, at 1 (1933), reprinted in 2 Legislative History of the Securities Act of 1933 and Securities Exchange Act of 1934 (J. S. Ellenberger & Ellen P. Mahar eds., 2001) ("The aim is to prevent further exploitation of the public by the sale of unsound, fraudulent, and worthless securities through misrepresentation; to place adequate and true information before the investor;...to restore the confidence of the prospective investor....")).
4 Id. at 317.
5 See, e.g., Eric J. Pan, Understanding Financial Regulation, 2012 Utah L. Rev. 1897, 1927 (2012).

The bottom line is that a shift to semiannual reporting would deprive investors of the information that they need and on which they rely to make informed investment decisions. This

shift would also disproportionately impact retail investors, as institutional investors will have the resources and relationships to obtain the information they need but retail investors will not. And the explanations given for the proposal—a desire to increase the number of public companies, lessen short-term thinking, and reduce costs—do not justify eliminating quarterly reporting. For these reasons, discussed further below, the Commission should withdraw the proposal.

I. The only way to protect investors in a disclosure-based regulatory regime is to provide them with material information on a frequent basis.

Quarterly reports protect investors by providing them with essential information.

Quarterly reports also further the goals of a disclosure-based regulatory regime. Semiannual reporting would be inconsistent with investor protection and our system of securities regulation.

A. Quarterly reports protect investors by providing them with essential information.

As discussed above, Congress and the Commission "have relied on disclosure regulations as the primary vehicle for protecting investors."6 Quarterly reports are essential to this effort to protect investors through disclosure. They are "one of the few structured feedback mechanisms available to public investors."7 Quarterly reports provide investors "with material information that they use to make informed investment decisions."8 Quarterly reports "allow for investors to review the health of a company's finances throughout the year, at regular and predictable intervals."9 Perhaps most importantly, quarterly reports "make it possible for investors to more easily compare companies, their financial performance, future profitability, and other objective factors."10 For these reasons, eliminating quarterly reporting would harm the "investors, investment professionals, and other third-party analysts that use and rely upon these filings."11 The Commission itself has recognized that "keeping investors informed is fundamental under the securities laws."12 Yet without quarterly reports, Main Street investors "would be

6 Allen, 35 Cardozo L. Rev. at 327.

7 Clare Flynn Levy, Winners and Losers in a World Without Quarterly Reporting, CFA Institute Research & Policy Center (Dec. 12, 2025), https://rpc.cfainstitute.org/blogs/enterprising-investor/2025/winners-and-losers-in-a-world-without-quarterly-earnings.

8 Lev Bagramian and Stephen Hall, Better Markets, Comment Letter re: Request for Comment on Earnings Release and Quarterly Reports, at 2 (Mar. 21, 2019), https://www.sec.gov/comments/s7-26-18/s72618-5165911-183470.pdf.

9 Id. at 4.

10 Id.

11 Id. at 2.

12 Press Release, SEC Revokes Securities Registrations of Twenty-Five Delinquent Issuers, SEC (Feb. 15, 2006), https://www.sec.gov/news/press/2006-21.htm.

further in the dark."13 "Ordinary people would know less about hundreds of companies that make up the stock market and hold sway over [their] day-to-day lives."14 The proposal might be a "windfall" for corporations who want the same access to investors' money with less disclosure.15 However, for investors, it "would mean less access to information and more exposure to risk."16 A shift to semiannual reporting would be especially problematic now because it would occur "just as investors are mastering the best tools they've ever had for" utilizing corporate disclosures.17 With artificial intelligence, reports "that once seemed voluminous can be mined instantly . . . for subtle shifts and emerging risks."18 In light of investors' ability to use AI to make "quick work" of analyzing securities filings, a capability that "will only accelerate as AI

systems become more robust and more reliable," it is "an awfully strange time for the government to start thinking of giving investors less information rather than more."19

B. A shift to semiannual reports would frustrate the goals of a disclosure-based regime.

Eliminating quarterly reporting would also conflict with the rationales for a disclosure-based system of securities regulation. These rationales all favor frequent periodic disclosures: First, requiring disclosure can induce corporate officers to behave more ethically and honestly because they know that their actions will regularly be reviewed and exposed. Second, disclosure requirements can reduce agency costs. Mandating disclosure reduces costs that shareholders would otherwise bear in trying to monitor their agent directors and corporate officers. Third, disclosure facilitates informed decision-making about whether to buy or sell a particular security, which makes the price of the security more accurate. Similarly, disclosing information narrows the informational asymmetry between corporations and their officers and investors. Fourth, disclosure serves the twin goals of maintaining (and at times increasing) investor confidence in the market and promoting the public good.20

A shift to semiannual reporting would frustrate all of these goals.

13 Jeff Sommer, It's a Bad Time for Trump's Plan to Cut Back on Corporate Reporting, NY Times (Oct. 2, 2025), https://www.nytimes.com/2025/10/02/business/trump-earnings-reports-investing-stocks.html.

14 Id.

15 Levy, supra note 7.

16 Jonathan Weil, What Investors Get Out of Quarterly Earnings, The Wall Street Journal (Sept. 16, 2025), https://www.wsj.com/finance/investing/quarterly-earnings-reports-why-6ce13780.

17 Jonathan Weil, Now Isn't the Time to Slow the Market's Data Flow, The Wall Street Journal (Mar. 25, 2026), https://www.wsj.com/finance/investing/now-isnt-the-time-to-slow-the-markets-data-flow-9bbafa3e.

18 Id.

19 Id.

20 Allen, 35 Cardozo L. Rev. at 327-28.

Less regular review and exposure of corporate information incentivizes less ethical behavior. A good example is the potential for insider trading. The SEC's own Investor Advisory Committee says that a shift to semiannual reporting would "increase insider-trading concerns because more frequent disclosure reduces insiders' ability to profit from nonpublic information.21 Corporate insiders "always know more than the market," and quarterly reports are "one of the mechanisms that compresses the window in which insiders can act on non-public information before it comes public."22 By "extending the interval between mandatory reports, semiannual reporting would widen the gap between inside and public information, increasing the risk that insiders could trade while possessing material information not yet available to the market."23

Less frequent reporting will also require investors to spend more time and effort monitoring the companies in which they invest. Empirical evidence "supports the theory that mandatory disclosure improves the monitoring capability of third parties [and] reduces costs for investors."24 Without quarterly reports, investors will incur higher costs to pursue trading gains.25 "Nobody wants to wait an extra three months to find out bad news, such as that a once-profitable company has begun losing money."26 And fewer updates "means that there is more information for investors to catch up on each time a company reports results."27 The existence of quarterly reports means that investors do not need to incur the time and expense of uncovering and digesting relevant information that accumulates over half a year because the SEC already

requires that companies provide that information to investors every three months.28
Eliminating quarterly reporting will also reduce investors' ability to deploy their capital efficiently. Optimal levels of disclosure "help to ensure that capital finds its most productive uses."29 Required disclosures make securities prices more accurate,30 and "accurate securities

21 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting (June 4,
2026), https://www.sec.gov/files/recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf., at 10.
22 Shivaram Rajgopal, The SEC's Semi-Annual Reporting Proposal: A Solution in Search of a Problem, Forbes
(May 5, 2026), https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-reporting-
proposal-a-solution-in-search-of-a-problem/.
23 Recommendation of the Investor Advisory Committee, supa note 21, at 10.
24 Robert A. Prentice, The Inevitability of a Strong SEC, 91 Cornell L. Rev. 775, 822 (2006).
25 See John C. Coffee, Market Failure and the Economic Case for a Mandatory Disclosure System, 70 Va. L. Rev.
717, 722 (1984).
26 Weil, supra note 16.
27 Id.
28 Coffee, 70 Va. L. Rev. at 733.
29 Hal S. Scott, Internationalization of Primary Public Securities Markets, 63-SUM Law & Contemp. Probs. 71, 78
(2000).
30 Edmund W. Kitch, The Theory and Practice of Securities Disclosure, 61 Brook. L. Rev. 763, 764 (1995).

prices promote the efficient allocation of capital."31 But "less frequent financial reporting would result in greater volatility in securities prices."32 The market's ability to price securities accurately, and investors' ability to identify the most productive use for their capital, "would be cut in half because of the new six-month reporting schedule."33 So even if "the most productive place to deploy capital could be identified, redistribution would theoretically occur half as often because of the extra ninety-day delay on the availability of substantive information."34
Semiannual reporting would also exacerbate the information asymmetries that already exist between corporations and investors. That is because quarterly reports are one of the "few mechanisms" that allow the public to close the information gap that exists between management and investors.35 "By cutting available information essentially in half, investors would 'be nearly powerless to overcome their informational and bargaining disadvantages.'"36
Finally, semiannual reporting would reduce investor confidence in the market. "With a relatively short period of time between quarterly reports, average investors are able to maintain confidence through continual access to meaningful information."37 As a result, reducing the frequency of reporting "runs the risk of lowering the confidence of average investors."38

II. A Shift to Semiannual Reporting Would Disproportionately Impact Retail Investors.

A shift to semiannual reporting would harm all investors but would harm some investors more than others. Specifically, it would have a disproportionate impact on retail investors. That is because quarterly reports are particularly significant for retail investors.
Unlike institutional investors who have direct access to company management, retail investors often rely on publicly available information to gauge the financial health of a company and assess its investment potential. Quarterly reports provide a treasure trove of financial data that enables retail investors to make informed decisions based on accurate and up-to-date information.39

31 Wendy Gerwick Couture, A Glass-Half Empty Approach to Securities Regulation, 76 Md. L. Rev. 360, 366
(2017).
32 Weil, supra note 16.
33 Jordan J. Saddoris, Lessons for Today by the Deregulation of Yesteryear: Analyzing Modern Capital Market
Deregulation with Historical Examples, 29 U. Miami Bus. L. Rev. 167, 193 (2021) (citation omitted).
34 Id.
35 Rajgopal, supra note 22.
36 Saddoris, 29 U. Miami Bus. L. Rev. at 194.
37 Rachel G. Miller, A Practice Worth Ending: EPS Guidance Harming Long-Term Growth, 95 Notre Dame L. Rev.
445, 453 (2019).
38 Id. at 453-54.
39 Tom Uhlhorn, Introduction, InvestorHub (Nov. 14, 2023), https://investorhub.com/insights/quarterly-reports-for-
retail-investors.

Semiannual reporting would force retail investors to wait longer to receive this accurate and up-to-date information, which would delay their ability to make informed investment decisions.
The differences in the abilities of institutional investors and retail investors to obtain information from sources other than periodic reports also means that a shift to semiannual reporting would exacerbate the asymmetries that exist among those investors. “Though institutional investors may still, and frequently do, extract from the issuer information that is not provided by the SEC’s mandatory disclosure rules, those rules place individual investors on equal footing with their institutional counterparts as to certain core information.”40 Thus:
Limiting quarterly public disclosure of corporate information risks giving an advantage to some investors while hurting others. The big Wall Street banks, the big mutual fund companies, and other sophisticated financial institutions with substantial research departments will continue to have ready access to corporate officers and corporate information. In an environment with less frequent reporting, these sophisticated and deep-pocketed investors would likely still gain access to information while the less-sophisticated and -resourced investors would be left in the dark, awaiting semi-annual or other disclosures. Due to this informational disadvantage, this latter group would likely suffer by getting “picked off” in the market as those with better information would be better positioned to trade against them.41
Even institutional investors agree. BlackRock has said previously that “a move to less frequent reporting” would “exacerbate” the divide “between average investors” and those able to access “alternative information sources.”42 This would “lower the confidence of average investors that they have access to meaningful and timely information with which to make decisions.”43
The SEC’s Investor Advisory Committee also agrees. It says that the “potential negative impact would be particularly high for retail investors, who rely on quarterly financial disclosures and lack direct access to public company management and other costly proprietary data sources that can provide insight into public company performance or outlook.”44 Even more than institutional investors, quarterly reports “empower retail investors by providing them with comprehensive financial information about a company’s operations, revenue, expenses, profitability, and more”45—information they would not otherwise be able to obtain.
40 James D. Cox, Premises for Reforming the Regulation of Securities Offerings: An Essay, 63-SUM Law &
Contemp. Probs. 11, 13 (2000).

41 Bagramian and Hall, supra note 8, at 5.
42 Barbara Novick, BlackRock, Comment Letter re: Request for Comment on Earnings Releases and Quarterly
Reports, at 3 (Mar. 21, 2019), https://www.sec.gov/comments/s7-26-18/s72618-5165791-183444.pdf.
43 Id.at 2.
44 Recommendation of the Investor Advisory Committee, supra note 21, at 8-9.
45 Uhlhorn, supra note 39.

The increase in informational asymmetry between corporations and investors discussed above would therefore impact retail investors to a greater degree as a result of information asymmetry among investors themselves. Timely financial reporting ensures all investors are on an equal footing.46 Because quarterly reports are available to all, they "play a vital role in leveling the playing field among investors with regard to their access to information."47 Less frequent reporting thus "has the ability to create an information divide between sophisticated investors, who are able to access additional data, and average investors, who are not."48 The failure to report information for long stretches "doesn't mean it ceases to exist"; insiders will still have access to the information and the ability to act on it, but retail investors won't.49 So semiannual reporting would give institutional investors with large research budgets and access to management an even greater edge over individual investors than they have now.50 In this respect, a shift to semiannual reporting would make the public markets more like the private markets. In the private markets, the lack of disclosure "affects retail investors significantly more than institutional investors, who generally have the financial sophistication and bargaining power to obtain necessary information."51 They "have the resources to conduct their own due diligence into offerings for which there is very little information available."52 The private markets therefore "give every advantage to insiders and to institutional investors with more bargaining power, sophistication, and access to information."53 Just as "retail investors who lack these resources have less ability to determine for themselves which opportunities in the private markets are worthwhile,"54 a shift to semiannual reporting will make it harder for retail investors specifically to make an informed investment decision about a public company.
Full disclosure "is essential if the small investor is to have confidence in our financial markets."55 Yet a shift to semiannual reporting would reduce the disclosures that retail investors
46 Weil, supra note 16.
47 Miller, 95 Notre Dame L. Rev. at 453.
48 Id.
49 Weil, supra note 16.
50 Id.
51 Edward F. Greene, et al., The Need for a Comprehensive Approach to Capital Market Regulation, 2021 Colum.
Bus. L. Rev. 714, 753 (2022).
52 Ben Schiffrin, Private Securities Offerings Should Be the Exception, Not the Rule, Better Markets (May 19, 2025),
https://bettermarkets.org/wp-content/uploads/2025/05/BetterMarkets_Private_Markets_Report_05-19-2025.pdf, at
2.
53 Examining Private Market Exemptions as a Barrier to IPOs and Retail Investment: Hearing Before the Subcomm.
on Inv. Prot., Entrepreneurship, & Cap. Mkts. of the H. Comm. on Fin. Servs., 116th Cong. 13 (2019) (written
testimony of Elisabeth de Fontenay, Professor of Law, Duke University),

https://www.govinfo.gov/content/pkg/CHRG116hhrg42315/pdf/CHRG-116hhrg42315.pdf, at 7.
54 Schiffrin, supra note 52, at 2.
55 Senator Timothy E. Wirth, The Financial Modernization Act of 1988, 8 Ann. Rev. Banking L. 331, 332 (1989).

receive currently. The Commission has always, up to now, prioritized the interests of retail investors, and it should want to instill, not sap, retail investor confidence in securities markets.
III. The Commission's justifications for the proposal are not persuasive.
A. Semiannual reporting will not increase the number of public companies.
The Commission says that the proposal "is one step in a broader Commission effort to encourage more companies to go and remain public by reducing the costs and burdens associated with Exchange Act reporting."56 But there is no reason to think that a shift to semiannual reporting will encourage more companies to go public. The reason for the recent decline in the number of public companies is that companies are now able to raise all the capital they need in the private markets without the disclosure obligations of the public markets. The private markets have virtually no disclosure obligations. A shift to semiannual reporting from quarterly reporting will not incentivize companies to go public because companies have no periodic reporting obligations in the private markets. Cutting public companies' periodic reporting obligations from four times annually to two times annually does not change the math. Zero is still less than two.
There is even reason to believe semiannual reporting could lead to fewer IPOs. Required disclosures "instill investor confidence, which is essential to a growing IPO market."57 Forcing investors that participate in the IPO to wait six months to see how management's representations about the company's business during the offering compare to actual results "is a recipe for skeptical investors demanding a higher risk premium to buy shares in newly public companies, which—if anything—makes the IPO market less attractive, not more."58
A shift to semiannual reporting is also a recipe for the Commission to have less insight into the market. For regulators such as the SEC that monitor systemic risk, "eliminating quarterly earnings would mean a 50% reduction in a data source they rely on heavily."59 Fewer corporate reports "could delay the detection of emerging risks, a concerning dynamic in an era of index funds, algorithmic trading, and rapid capital movement."60 It could also exacerbate the turmoil during a period of market stress. "In a downturn, a surefire way to make investors flee is to slow the information flow and make them wait an extra three months for updates."61
56 91 Fed. Reg. at 24,976.
57 Rouzhhna Nayeri, Did the Jobs Act Do Its Job? Analysis of The Emerging Growth Company's Classification,
Impacts, Criticisms, Implementation, and Recommendations for Improvement, 42 No. 4 Securities Regulation Law
Journal ART 2 (Winter 2014).
58 Rajgopal, supra note 22.
59 Levy, supra note 7.
60 Id.
61 Weil, supra note 17.

B. A shift to semiannual reporting will not curtail short-term thinking.
The Commission also says that a shift to semiannual reporting could allow companies to reduce their short-term thinking and focus on long-term planning.62 The problem is there is no evidence to support this supposition. As an initial matter, there is "limited evidence that short-termism causes significant problems for publicly traded companies.63 And, even "if it did,

changing the frequency of disclosure to a semiannual or annual basis would do little to check the problem."64 That is because numerous studies "have found no discernable improvements in corporate planning or performance in countries where it has been tried."65

For example, the United Kingdom shifted to semiannual reporting in 2014. Yet this "had no material impact on levels of corporate investment," including capital expenditures, spending on research and development, or spending on property, plant, and equipment.66 This makes sense, as "R&D investments, acquisitions, and capital expenditure decisions have multi-year horizons"—they "don't operate on three-month cycles, and they won't operate on six-month cycles either."67 So, in the United Kingdom, a shift to semiannual reporting did not lead to better valuations, better capital raising, or a healthier IPO market; instead, it "tracked a period during which the London Stock Exchange struggled to attract new listings and retain existing ones."68

The notion that the United States should eliminate quarterly reporting because other jurisdictions permit semiannual reporting makes no sense. It is the capital markets in the United States, not in other jurisdictions, that are the envy of the world. Perhaps it is "not coincidental[]" that "semiannual reporting is commonplace" in Europe and Asia but "valuation multiples" in those jurisdictions "tend to trail those of American companies."69 Our system of quarterly reporting has contributed to investors from around the world wanting to invest here. There is no reason to make our reporting regime mirror jurisdictions whose markets pale in comparison to ours.

C. Any cost savings from a shift to semiannual reporting will be outweighed by the loss of transparency and the increase in the costs of capital.

The Commission says further that the proposal would allow companies to "see a reduction in compliance costs of time and money, as they would incur these interim reporting costs only one time in connection with each fiscal year instead of three times in connection with

62 91 Fed. Reg. at 24,991.

63 James J. Park, Do the Securities Laws Promote Short-Termism?, 10 UC Irvine L. Rev. 991, 994 (2020).

64 Id. at 994-95.

65 Sommer, supra note 13.

66 Rajgopal, supra note 22.

67 Id.

68 Id.

69 Weil, supra note 17.

each fiscal year pursuant to quarterly reporting."70 But the "costs of preparing these filings are miniscule compared with the size of the U.S. capital markets."71 So these costs must be weighed against the benefits of transparency with respect to the largest securities markets in the world. These benefits extend not only to investors but to issuers themselves. The costs of quarterly reporting must be measured not only against the benefits to investors but against the benefits to issuers. The SEC ignores the fact that the "point of requiring timely, standardized financial reporting is to lower companies' cost of capital."72 "Capital markets operate most efficiently when investors have equal access to widely disseminated financial information."73 When reliable information is limited, the cost of capital rises because firms must pay a 'signaling premium' in order to encourage investors to supply funds. When information is not accessible to investors on an equal basis, the cost of capital rises because firms must pay an 'unfairness premium' in order to compensate for uncertainty. Thus, when the market is operating efficiently, the firm will communicate information regarding its true or 'intrinsic' value to investors and the cost of capital will approach the fair and equitable ideal.74

In other words, the increased investor confidence that disclosure engenders "results in lower

capital costs for issuers because investors will not demand as large of premium for their investment."75 So the more "transparent and reliable a company's reporting is, all other things being equal, the lower its costs will be to borrow money or raise equity from outside investors."76 The Commission also says that a shift to semiannual reporting will reduce companies' costs because "more frequent disclosure increases the risk of disclosing proprietary information that could benefit competitors to the detriment of the reporting company."77 Yet, in a footnote, the Commission acknowledges that the "impact of the proposed rules on the disclosure of proprietary information would be limited to instances where delaying competitively sensitive

70 91 Fed. Reg. at 24,974.

71 Weil, supra note 17.

72 Weil, supra note 16.

74 Id. at 340.

73 Note, Disclosure of Future-Oriented Information under the Securities Laws, 88 Yale L.J. 338, 339-40 (1978).

75 Felicia H. Kung, The Rationalization of Regulatory Internationalization, 33 Law & Pol'y Int'l Bus. 443, 458 (2002); see also, e.g., John L. Orcutt, The Case Against Exempting Smaller Reporting Companies from Sarbanes-Oxley Section 404: Why Market-Based Solutions Are Likely to Harm Ordinary Investors, 14 Fordham J. Corp. & Fin. L. 325, 337-38 (2009) ("Better financial disclosure by reporting companies should lead to more efficient securities markets and a lower cost of capital for issuers."); Janis Sarra, Disclosure as a Public Policy Instrument in Global Capital Markets, 42 Tex. Int'l L.J. 875, 877 (2007) ("As a policy instrument to control transaction costs, disclosure can serve to reduce the cost of access to capital and thus enhance efficiency in capital markets.").

76 Weil, supra note 16.

77 91 Fed. Reg. at 24,987.

information . . . decreases the value of the information to competitors."78 This is hardly a reason to deprive investors of the frequent corporate updates they have relied on for over 50 years.

* * *

As discussed above, the "foundation of securities regulation relies on disclosure to ensure investors have the information necessary to be protected in the markets."79 Disclosure is "widely credited with 'improved selection of new investment projects, improved managerial performance, and reduced investor risk."80 Thus, one of the "essential missions of the SEC is to ensure that investors are provided with material information."81 A desire to increase the number of public companies, curtail short-termism, and reduce costs do not justify providing investors with less disclosure—especially since semiannual reporting will not have those benefits. Indeed, in its economic analysis, the Commission itself seems to recognize the problem with its proposal:

> Conversely, the efficiency of financial markets rests on material information becoming public in a timely fashion. In addition to protecting investors, greater availability of material information allows securities prices to better reflect their issuers' fundamental value and ultimately promotes capital formation as issuers have access to lower cost of capital and investors in those issuers' securities have access to higher liquidity. . . . A reduction in the frequency of interim reporting could result in delayed disclosure of material information, reduced comparability, and some lost information.82

This begs the question of why the Commission is proposing a shift to semiannual reporting in the

first place. The Commission says it is simply a question of a “tradeoff” between “reducing regulatory burdens” on companies and “promoting efficient capital markets through timely disclosure.”83 To the extent there is such a tradeoff—and, as discussed above, the Commission vastly overstates the benefits of a shift to semiannual reporting—the Commission’s mission is not to reduce the so-called regulatory burdens on public companies but rather to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.84

The Commission seems all too willing to make “tradeoffs” that benefit corporations at the expense of investors. For example, the Commission suggests that it is simply trading the quarterly disclosures on Form 10-Q for the disclosures on Form 8-K. The Commission says that it believes that “the requirements of Form 8-K elicit important disclosures about material events

78 Id. at 24,987 n.133.

79 Coleman Gilkey Newton, “Show Me the Money”: The SEC’s Use of Distribution as a Tool for Investor
Protection, 13 Am. U. Bus. L. Rev. 141, 155 (2024).

80 Jill E. Fisch, Does Analyst Independence Sell Investors Short?, 55 UCLA L. Rev. 39, 85 (2007) (citation omitted).

81 J. William Hicks, Securities Regulation: Challenges in the Decades Ahead, 68 Ind. L.J. 791, 798 (1993).

82 91 Fed. Reg. at 24,987-24,988.

83 Id. at 24,988.

84 https://www.sec.gov/about/mission.

on a more timely basis than quarterly reports on Form 10-Q.”85 But, as the Commission must know, disclosures on Form 10-Q and disclosures on Form 8-K serve different purposes. Form 8-K, which requires companies to disclose certain events when they occur, is no substitute for quarterly reports. That is because a Form 8-K tells investors something has happened, but it does not tell them the financial ramifications. Investors “are left holding a flag that says ‘something changed’ without any financial map of where they now stand.”86 The “financial translation of a material event is precisely what quarterly reporting provides and what an 8-K cannot.”87

The bottom line is that investors “now rely on quarterly reports for more than just viewing the company’s past quarter’s financial performance.”88 Investors “utilize the information provided in Form 10-Q as a way to assess and predict the company’s health and ensure stable performance.”89 As a result, reducing the “frequency of disclosure requirements would therefore lead to diminished investor confidence and the likelihood of destabilizing our capital markets.”90

Conclusion

We hope these comments are helpful as the Commission considers this matter.

Sincerely,

Benjamin L. Schiffrin
Director of Securities Policy
Better Markets, Inc.
2000 Pennsylvania Avenue, NW
Suite 4008
Washington, DC 20006
(202) 618-6464
bschiffrin@bettermarkets.org
http://www.bettermarkets.org

85 91 Fed. Reg. at 24,975.

86 Rajgopal, supra note 22.

87 Id.

88 Miller, 95 Notre Dame L. Rev. at 458.

89 Id.
90 Id.at 459; see also, e.g., Park, 10 UC Irvine L. Rev. at 995 (stating that eliminating quarterly reporting “would
likely increase the volatility of stock prices, reduce liquidity, and increase insider trading).

Benjamin Vanwey registered Respiratory Therapist — Jul 6, 2026
Subject: File No. S7-2026-15 From: Benjamin Vanwey This is a bad idea, as a partial owner of every business I invest in I need more transparency not less!

Bertram Parham CEO, Golden Vistas Ltd. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Bertram Parham I am writing as an individual investor and a proud member of The Motley Fool Community to express my strong opposition to the current proposal that would allow public companies to reduce their reporting frequency from four times a year to just two. At its core, investing is ownership. When individuals purchase shares in a public company, we are providing capital in exchange for a stake in that business. In return, we rely on regular, transparent, and timely communication to assess the health of our investments and make informed decisions. Reducing the frequency of these vital updates fundamentally weakens the relationship between companies and their shareholders. I urge the Commission to reject this proposal for the following reasons: Less Information Creates More Volatility: A business does not pause between reports; it operates, adapts, and faces challenges every single day. If updates are restricted to every six months, the resulting data dumps will contain half a year's worth of surprises. This will inevitably lead to sharper market reactions, wider knowledge gaps, and increased volatility, harming retail investors the most. The "Short-Termism" Fallacy: While some argue that quarterly reporting forces companies to manage for the short term, withholding information does not cure this mindset. Investor patience is built on trust and visibility, not opacity. Shielding owners from financial realities does not make the market more patient; it simply makes it less informed. Cost Savings Do Not Justify Opacity: Proponents may argue that fewer reports will save companies money. However, in an era of advanced artificial intelligence and increasingly automated financial disclosure tools, the administrative burden of quarterly reporting is actively decreasing. The minimal cost savings to the company do not justify the massive loss of transparency for the public. In 2000, the SEC took a monumental step forward for individual investors by passing Regulation Fair Disclosure (Reg FD), ensuring a level playing field for all market participants. Allowing companies to cut their reporting frequency in half would be a severe step backward, eroding the transparency that makes U.S. public markets the gold standard of the world. Transparency does not create uncertainty; it cures it. I respectfully urge the SEC to prioritize the rights of informed investors and maintain the requirement for quarterly public-company reports. Thank you for your time and for your continued dedication to protecting investors and maintaining fair, orderly, and efficient markets. Sincerely, B. Parham

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Beth M. Fraser — Jul 6, 2026
Subject: File No. S7-2026-15 From: Beth M. Fraser I am opposed to this proposed change which would remove the quarterly reporting requirement on the part of companies. My husband and I are close to retirement and we rely on accurate current information as we plan for our financial future. Changing this rule puts companies above the everyday American citizens that SEC regulations need to protect. These reporting rules arose out of the ashes of the Depression and represent what governments should do to protect their citizenry. Considering the tech advances of the last 30-40 years, if anything the reporting should be more frequent, not increased to only every 6 months. If

enacted, this change would make insider trading easier and also increase the chance that a companies' downturn would hurt the average investor more than the company and its leaders itself.

Beth Rosbach — Jul 6, 2026
Subject: File No. S7-2026-15 From: Beth Rosbach To whom it may concern, I am writing in opposition to the proposed rule change that would allow companies to report on their earnings and financial activities semi-annually. I have the following issues with this proposed change: -Too much time will elapse between required filings. This is especially damaging to shareholders during volatile economic periods. -It will reinforce poor decision making by companies to gain the system when it comes time to report earnings. -It increases risk to normal investors like myself and my family who are depending on our investments for security and retirement funds. Doing business as a publicly traded company in the United States is a privilege, We have the strongest and most secure economy in the world, and part of that security is due to oversight and reporting requirements. Any decision to weaken those requirements will only damage our economy. Leave the reporting rules alone. Do not risk hurting average Americans just to please a small number of wealth interests.

Bill Bruno — Jul 6, 2026
Subject: File No. S7-2026-15 From: Bill Bruno Bill Bruno Jackson Heights, NY I am writing in opposition to the proposed rule change that would change the reporting requirements from quarterly to semi-annually. Economic factors, new data and disclosures, etc, can change rapidly and necessitate quarterly reporting. Removing transparency has never worked well. There is also no reason to believe that the burdens ostensibly lifted by changing the reporting would impact capital spending. Reporting standards have shifted between quarterly and semi-annual both here and in the UK with no difference in capital spending attributable to that. Concerns about burdens could be addressed by streamlining, rather than abolishing, quarterly reports.

BIll Jacobs — Jul 6, 2026
Subject: File No. S7-2026-15 From: BIll Jacobs The current financial reporting framework is unnecessarily burdensome and has become overly complex. Public companies face excessive disclosure requirements, frequent reporting obligations, and continually expanding compliance costs that divert management's time and resources away from growing their businesses. These regulatory burdens are a significant reason many private companies choose not to access the public markets. The SEC should provide reporting companies with the option to file interim reports on a semiannual basis rather than requiring quarterly reports. Companies and their investors should have the flexibility to determine the reporting cadence that best fits their circumstances while continuing to provide timely disclosure of material events through existing Form 8-K requirements. This proposal would reduce unnecessary costs, encourage more companies to go public, and improve the competitiveness of U.S. capital markets without sacrificing meaningful investor protection.

Billy Pirtle — Jul 6, 2026
Subject: File No. S7-2026-15 From: Billy Pirtle S7-2026-15 Please keep quarterly reporting in place!

Bradley Grimm Retail Investor, Motley Fool community — Jul 6, 2026
Subject: File No. S7-2026-15 From: Bradley Grimm Please dismiss current efforts to move to semi-annual, versus quarterly, reporting. Less-frequent reporting means less-informed retail investors, along with less-informed professional market analysts. In these increasingly dynamic market times, lacking awareness can lead to severe impacts due to lacking current understanding of the state of the market. In a time of greater automation and AI-enabled business systems, there seems little reason to address a rapidly diminishing "burden" by halving the information flow to owners of public companies. Instead, please consider measures to increase transparency and allow market forces to reward viable businesses while "correcting" those exhibiting less acumen. Thanks for the opportunity to comment!

Brenda Newton - individual None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Brenda Newton - individual Continue quartery reporting!! It's the right thing to do and you know it!

Brian Galhouse — Jul 6, 2026
Subject: File No. S7-2026-15 From: Brian Galhouse Absolutely against reduced filing frequency. Semiannual reporting creates market opacity while benefiting insiders. while this may reduce reporting costs, it does a significant disservice to investors and the keepers of government statistics by which we measure the health of the economy. Thank you

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brian simerl retired, but active investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: brian simerl Keep this quarterly. In this age of electronic accounting, the many power that was needed in the past is not longer needed to do audits. This is going to cause great harm to our stock market, of course 401ks, etc. This will leave the door open to corruption. This has been tried before but now, trying to change it back when it fails usually never works.

Business Roundtable — Jul 6, 2026
1000 Maine Avenue, SW, STE 500
Washington, DC 20024
202.872.1260
brt.org
July 6, 2026
Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
RE: Semiannual Reporting; File Number S7-2026-15
Dear Ms. Countryman,
This letter is submitted on behalf of Business Roundtable, an association of more than 200 chief executive officers (“CEOs”) of America’s leading companies, representing every sector of the U.S. economy. Business Roundtable CEOs lead U.S.-based companies that support one in four

American jobs and almost a quarter of U.S. GDP. Through CEO-led policy committees, Business Roundtable members develop and advocate directly for policies to promote a thriving U.S. economy and expanded opportunity for all Americans.

We appreciate the opportunity to respond to the May 5, 2026, Semiannual Reporting Proposal (the “Proposal”) by the U.S. Securities and Exchange Commission (the “Commission” or “SEC”).

Introduction

Business Roundtable supports the Commission’s efforts to modernize the public company reporting framework and reduce unnecessary regulatory burdens while preserving core investor protections. By moving away from a one-size-fits-all quarterly reporting requirement, the Proposal would allow companies to select the reporting cadence that best aligns with their business models and investor expectations. Quarterly reporting imposes meaningful compliance, quarterly independent auditor review, and managerial burdens, and those costs are not always justified by corresponding benefits. The Proposal strikes an appropriate balance between flexibility, efficiency, and transparency and represents an important step toward enhancing the competitiveness and attractiveness of U.S. public markets.

Overview of the Proposal

The Proposal would permit public companies to elect, on an annual basis, to file periodic reports on a semiannual rather than quarterly basis. Business Roundtable supports this initiative as a meaningful step toward reducing the expense associated with public company status. Reducing the number of required interim filings from three to one could decrease fees

associated with quarterly independent auditor reviews, outside counsel and printing and eliminate the significant management time devoted to preparing quarterly reports. While the magnitude of savings will vary by issuer, in the aggregate they could help achieve a meaningful reduction in the ongoing compliance and reporting expense borne by public companies.

The SEC’S Proposal

Support for a Voluntary Election Framework

Business Roundtable agrees with the Commission that it is important to identify opportunities to reduce the compliance burdens associated with being a public company while preserving core investor protections and the high-quality financial reporting that is critical to confidence in the capital markets. We support the Commission’s proposal to allow public companies to elect annually whether to report on a semiannual basis or to continue reporting quarterly. This approach provides companies with the flexibility to determine which reporting cadence best suits their business and investors while allowing the Commission, investors, and issuers to assess over time the magnitude of those savings and whether semiannual reporting can reduce reporting burdens without adversely affecting market transparency or investor decision-making.

A key feature of the Proposal is that it is voluntary. Companies that believe quarterly reporting remains valuable to their investors would remain free to continue reporting on that basis. This approach would allow issuers to take investor views and other relevant considerations into account as they select the reporting framework that best fits their circumstances.

Preserving Interim Communications with Investors

It is critical that companies electing semiannual reporting retain the ability to communicate regularly with investors outside of quarterly filed reporting without additional regulatory constraints. Companies and investors benefit from consistent, timely updates throughout the year, including earnings releases, forward-looking statements, and announcements regarding material developments. The availability of these communications plays an important role in maintaining market transparency.

Importantly, Business Roundtable expects that many companies will likely continue providing quarterly releases and other periodic investor updates even if they elect semiannual reporting. As a result, investors may continue to receive regular information throughout the year while

issuers benefit from reduced compliance obligations associated with filed periodic reports. If companies perceive that electing semiannual reporting will subject quarterly earnings releases or other investor communications to additional regulatory obligations, many may

conclude that the benefits of the election do not justify the associated costs. Such an outcome would reduce the attractiveness of the framework and could diminish the overall flow of information to investors.

Accordingly, issuers should retain the ability to furnish, rather than file, select quarterly earnings materials on Form 8-K without new content or compliance obligations, regardless of reporting cadence. Companies should retain flexibility regarding the form and substance of interim communications. Rather than imposing prescriptive requirements on interim communications, including earnings releases, the Commission should expressly recognize that Regulation FD and existing Form 8-K requirements already provide an effective framework for maintaining market transparency between semiannual filings.

Structure and Implementation of Form 10-S

We support the Commission's decision to structure the proposed Form 10-S by largely replicating the existing Form 10-Q disclosure framework. Leveraging a familiar and well-understood disclosure structure should reduce complexity for issuers and facilitate implementation, as compared to developing an entirely new reporting regime. Maintaining substantially comparable disclosure content will allow investors and other market participants to evaluate semiannual filers using the same analytical frameworks they apply to quarterly filers, minimizing disruption to established market practices and reinforcing confidence in the quality of both quarterly and semiannual reporting.

Form 10-Q Modernization

Business Roundtable strongly supports a review of Form 10-Q disclosure requirements to identify opportunities for modernization and simplification. Any resulting reforms should apply equally to both Forms 10-Q and 10-S. While disclosure modernization is an important complement to the Proposal, attempting to undertake a comprehensive review of Form 10-Q requirements as part of this rulemaking could unnecessarily complicate and delay an otherwise targeted proposal. Accordingly, a separate and more holistic review process is better suited to achieving meaningful reform, and as part of that effort, the Commission should consider the suggestions in the comment letter Business Roundtable submitted on April 13, 2026, in response to the broader disclosure modernization initiative.

1

1 See Comments on Statement on Reforming Regulation S-K, Business Roundtable, April 13, 2026, available at
https://www.sec.gov/comments/cll-15/cll15-750527-2317354.pdf.

Alignment With Existing Regulatory and Governance Frameworks

We recognize that implementation of the proposed framework will require meaningful adjustments to established company and market practices as well as alignment with adjacent regulatory regimes. These adjustments may include modifications to insider trading policies that are aligned with quarterly reporting cycles, updates to auditor comfort letter and underwriter due diligence practices in connection with securities offerings, modifications to financial reporting covenants in debt instruments and lending agreements, and changes to the timing and structure of investor communications and investor-day events.

2 In addition, many
issuers are subject to quarterly reporting obligations under banking, broker-dealer, and other federal regulatory regimes that operate independently of the Exchange Act periodic reporting framework. We recommend that the Commission acknowledge these transition considerations

in any adopting release and make clear that it expects market practices and professional standards to evolve over time in response to the new framework and coordinate with other regulators and market participants as appropriate.
Conclusion
Business Roundtable appreciates the Commission's efforts to modernize the reporting framework and reduce unnecessary burdens on public companies.
We would be pleased to discuss these comments or any other matters that may be helpful. Please contact Will Anderson, Vice President, Business Roundtable, at wanderson@brt.org or (202) 496-3257.
2 The Commission should also amend the rules deeming financial statements stale either 130 or 135 days after the
end of the most recent fiscal period. Without a corresponding amendment, companies electing semiannual
reporting could be effectively precluded from accessing the capital markets and obtaining customary auditor
comfort letters during extended portions of the year, creating a significant disincentive to voluntary semiannual
reporting and undermining the Commission's objective of providing a meaningful optional reporting framework.

C L CRUGHER Entrepreneur — Jul 6, 2026
Subject: File No. S7-2026-15 From: C L CRUGHER Vanessa A. Countryman Secretary U.S. Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-1090 Re: Semiannual Reporting, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15 Dear Secretary Countryman: I am writing to comment on the Commission's proposal to permit domestic public companies to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q. I appreciate the opportunity to comment and submit these views as [an individual investor / a member of the public who follows corporate disclosure practices — edit as applicable]. While I recognize the Commission's stated goal of reducing compliance burdens and encouraging long-term corporate decision-making, I have concerns about the proposal as currently drafted, particularly regarding comparability across issuers and the potential for reduced transparency to fall hardest on retail investors. 1. The causal link between quarterly reporting and short-termism is not well established. The proposal draws on academic research — including survey work by Graham, Harvey, and Rajgopal — showing that corporate executives sometimes cut R&D and capital expenditure to meet quarterly earnings targets. However, that research identifies the pressure as coming from analyst consensus estimates, earnings guidance practices, and executive compensation tied to short-term metrics — not from the Form 10-Q filing requirement itself. Removing the quarterly filing requirement does not remove analyst expectations, guidance culture, or compensation structures, which are likely to persist regardless of filing frequency. I encourage the Commission to more directly address, in its economic analysis, whether reduced filing frequency alone is likely to change managerial behavior in the way the proposal anticipates. 2. Foreign experience suggests limited voluntary uptake by the companies investors care most about. The United Kingdom eliminated its mandatory quarterly reporting requirement in 2014 after a period of mandatory quarterly reporting beginning in 2007. Following that change, many larger UK companies with substantial institutional ownership continued to report quarterly on a voluntary basis, suggesting that for widely-held companies, the market — not the regulation — was driving reporting frequency. If a similar pattern holds in the U.S., the primary practical effect of this proposal may be to create a two-tier disclosure environment: smaller, less-covered companies moving to semiannual reporting, while the largest and most liquid companies continue quarterly reporting voluntarily. The Commission should consider whether this bifurcation serves investors, particularly retail investors in

smaller companies who have fewer alternative sources of interim information (e.g., sell-side research coverage) than investors in large-cap companies. 3. Comparability across peer companies and industries may suffer. Because the election is optional and can be changed only annually in connection with a company's Form 10-K, investors and analysts attempting to compare companies within the same industry may face inconsistent reporting cadences from one peer to the next, and potentially from one year to the next for the same company. This creates additional work for investors to normalize data across reporting periods and may increase, rather than decrease, the cost of capital analysis for smaller companies that the proposal is intended to help. 4. The optional, revocable nature of the election could enable strategic timing. Because companies are not locked into a reporting frequency across fiscal years, there is a risk that some issuers could elect semiannual reporting in periods when they wish to delay disclosure of unfavorable interim results, while returning to quarterly reporting when performance improves. I encourage the Commission to consider guardrails — such as a minimum multi-year commitment to a chosen reporting frequency — to reduce this risk. 5. Recommendation. I respectfully urge the Commission to: (a) require a minimum commitment period (e.g., three fiscal years) once a company elects semiannual reporting, to reduce strategic switching; (b) require clear, standardized disclosure to investors at the time of election, explaining the company's reasoning and expected impact on interim disclosure; and (c) monitor and publicly report on comparability effects and investor outcomes if the rule is adopted, with a built-in review period. Thank you for the opportunity to comment on this proposal. I would be glad to provide additional information if helpful to the Commission's consideration. Respectfully submitted, C L CRUGHER Morrice Michigan 6 July 2026

C MB — Jul 6, 2026
Subject: File No. S7-2026-15 From: C MB The quarterly filing rule was implemented originally for a good reason. These filings help maintain accurate, timely, and responsible record-keeping by companies in the US. The quarterly reporting requirement should remain in place.

C. Kio — Jul 6, 2026
Subject: File No. S7-2026-15 From: C. Kio The system as it exists has worked out well for investors and for companies that submit quarterly reports for decades. I see no good reason for that to change, but I do see potential problems. The suggestion that reporting semi-annually is enough is short sighted. The economy has not been stable since COVID began in 2020, and the recent ups and downs associated with tariffs and the war in Iran have made the economy less predictable than ever. This administration has created a volatile situation and the last thing investors need is less information. Don't change any reporting requirements.

Caden — Jul 6, 2026
Subject: File No. S7-2026-15 From: Caden My name is Caden and I’m an engineer at a large, publicly traded transportation company. This is the wrong course of action for many reasons, but one is decreased transparency. The truth is that in a free society, freedom of information and equal access to information is essential to the continuation of that freedom. Forced transparency for large corporations, which already have too much room under the law, is essential and must be maintained for the good of the American people and our economy. And let’s not forget, this economy is a means to an end, and that end is the entire nation, not just those with extraordinary power. I do not support semi annual reporting.

California State Teachers' Retirement System, Public Engagement Manager — Jul 6, 2026

California State Teachers’
Retirement System
Lynn Paquin, Portfolio Manager
100 Waterfront Place, MS-4
West Sacramento, CA 95605
916.414.7412

July 6, 2026

Mr. Paul S. Atkins, Chairman
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Comment Letter on Proposed Rule: File No. S7-2026-15; Semiannual Reporting, Release Nos. 33-11414; 34-105368; IC-36140

Dear Chair Atkins:

I. Introduction

The California State Teachers' Retirement System (CalSTRS or the Fund) respectfully submits these comments in response to the Securities and Exchange Commission's (Commission or SEC) proposed rule to permit public companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to satisfy their interim reporting obligations under the Securities Exchange Act of 1934 (Release Nos. 33-11414; 34-105368; File No. S7-2026-15) (the Proposed Rule).

CalSTRS is the largest educator-only public pension fund in the world, managing approximately $400 billion in assets on behalf of more than 1 million California public school educators and their beneficiaries. As a long-term, diversified institutional investor with equity, fixed income, and alternative holdings across thousands of publicly traded companies, CalSTRS has a direct and material interest in the quality, frequency, and comparability of public company disclosures. The financial well-being of CalSTRS beneficiaries -- active teachers, retired educators, and their surviving families -- depends on the integrity of the information environment supporting U.S. capital markets.

CalSTRS is very concerned with the Proposed Rule as drafted. While we appreciate the Commission's stated goal of reducing regulatory burden, we believe that optional semiannual reporting, as proposed, would materially harm investors by increasing information asymmetry, weakening corporate accountability, reducing market liquidity, and impairing our ability to fulfill our fiduciary obligations as a steward of public retirement assets. We urge the Commission to withdraw or substantially narrow the Proposal and instead pursue targeted reforms that address the legitimate burden-reduction concerns of smaller public companies without compromising the informational foundation of U.S. equity markets.

Core Concerns

The Proposal Undermines Investor Protection by Increasing Information Asymmetry

Quarterly reports are not merely a compliance formality, they are the bedrock of the information environment on which institutional and retail investors, analysts, and markets rely to allocate capital efficiently. The Commission's own economic analysis acknowledges that longer gaps between issuer disclosures increase information asymmetry between investors, because some investors are more able than others to access or process information from alternative, often third-party, channels that provide indirect insight into an issuer's financial

status or performance.[1]
The academic literature cited in the Proposed Rule consistently demonstrates that semiannual reporting is associated with greater information asymmetry than quarterly reporting, particularly during the second half of each semiannual period. The Commission itself acknowledges that a move to semiannual reporting would generally delay the disclosure of information that would have been contained in interim reports for the first and third quarters.[2]
In addition, the Commission further recognizes that widespread information asymmetry can also diminish perceptions of fairness, which can erode trust in markets and reduce capital market participation.[3] For a pension fund managing retirement assets for more than one million California educators, erosion of market fairness and participation is not an abstract concern, it directly diminishes the long-term investment returns on which our beneficiaries depend.

The Proposal Weakens Corporate Accountability

As a long-term shareowner and active fiduciary, CalSTRS depends on timely, standardized financial disclosures to assess management performance, identify governance concerns, conduct engagement, and vote proxies on an informed basis. The Commission's economic analysis acknowledges that less frequent disclosures may reduce the ability of investors and other market participants to monitor the issuer and its management because they would receive less frequent signals about issuer performance and managerial decision-making. The Proposed Rule also increases the risk of informed insider trading. The Commission acknowledges that a move to semiannual reporting would generally increase the length of time for which information asymmetry between corporate insiders and outside investors is

1 Proposed Rule, Release No. 33-11414, at 72: "researchers have found that longer gaps between issuer disclosures increase information asymmetry between investors, because some investors are more able than others to access or process information from alternative, often third-party, channels that provide indirect insight into an issuer's financial status or performance."

2 Proposed Rule, Release No. 33-11414, at 114: "A move to semiannual reporting would generally delay the disclosure of information that would have been contained in interim reports for the first and third quarters and therefore increase the length of time for which information asymmetry between corporate insiders and outside investors is higher."

3 Proposed Rule, Release No. 33-11414, at 72: "Widespread information asymmetry can also diminish perceptions of fairness, which can erode trust in markets and reduce capital market participation."

higher, and that a potential additional cost may arise if insiders engage in trading on information that has not yet been released or if investors perceive that to be more likely.[4]
For CalSTRS, the quarterly reporting cadence provides a regular, structured touchpoint for portfolio monitoring, risk identification, and year-round engagement with portfolio companies. Moving to a semiannual cadence would extend the monitoring blind spot from roughly three months to six months. Deteriorating financial conditions including rising leverage, declining operating margins, unexpected cash flow volatility, or internal control weaknesses may remain hidden from shareholders for materially longer periods under the

Proposed Rule, limiting timely intervention by investors acting in the interest of beneficiaries.

The Proposal Reduces Analyst Coverage and Damages Price Discovery

The Proposed Rule risks a deterioration in the information environment for affected companies. Academic evidence cited in the Proposal demonstrates a positive correlation between reporting frequency and analyst following: studies find that higher frequency of mandatory interim reporting is associated with increased analyst coverage, and that companies that moved to semiannual reporting without supplementing with voluntary quarterly reports experienced a reduction in analyst coverage.5 This leads to reduced price discovery, wider bid-ask spreads, lower liquidity, and a higher cost of equity capital for affected companies. For a pension fund like CalSTRS reduced liquidity has real costs in the form of higher transaction costs, less efficient rebalancing, and diminished ability to build or exit positions without adverse price impact.

The Proposal's Unrestricted Eligibility Creates Systemic Risk to Market Comparability

Most concerning, the Proposed Rule imposes no eligibility criteria whatsoever. Any Exchange Act reporting company – regardless of market capitalization, revenue, float, institutional ownership, or analyst coverage – could elect semiannual reporting. This creates a fragmented reporting landscape in which investors cannot make contemporaneous, period-aligned comparisons across peers in the same sector or industry. A hybrid reporting environment would also impose costs on index investors, passive strategies, and quantitative managers who depend on temporally aligned, structured financial data to maintain their models.

4 Proposed Rule, Release No. 33-11414, at 75: "less frequent disclosures may reduce the ability of investors and
other market participants to monitor the issuer and its management

5 Proposed Rule, Release No. 33-11414, at 110, citing CFA Institute (Mar. 28, 2019): "higher frequency of
mandatory interim reporting is associated with increased analyst coverage" and "companies that moved to
semiannual reporting without supplementing with voluntary quarterly reports experienced a reduction in
analyst coverage."

Auditor Review Frequency and Internal Control Quality

Quarterly financial reporting is not just about investor information, it also underpins public company internal controls, auditor review, and financial reporting. The Commission acknowledges that an auditor's quarterly review procedures increase the likelihood that investors will receive timely information about material changes in internal control over financial reporting, and that there may be fewer opportunities to timely identify or remediate control deficiencies if these controls are performed less frequently. This risk is more prevalent for smaller reporting companies, particularly those with fewer qualified accounting staff or other resources available to them -- precisely the companies most likely to elect semiannual reporting under the Proposal.6

Conclusion

CalSTRS appreciates the Commission's recognition that regulatory burden on public companies is a legitimate concern and that the current quarterly reporting framework may impose disproportionate costs on smaller companies. We share the goal of a healthy, vibrant public market that attracts companies of all sizes and enables long-term value creation. However, we cannot support a Proposal that treats the information needs of investors as a secondary consideration to issuer convenience.

The U.S. capital markets' comparative advantage over many global markets rests in

significant part on the quality, frequency, and reliability of mandatory public company disclosures. Quarterly reporting has been the cornerstone of that advantage since it became standard in the 1970s. CalSTRS urges the Commission to preserve that advantage rather than erode it in the name of deregulation. We respectfully request that the Commission withdraw the Proposed Rule and undertake a more targeted regulatory effort focused on reducing compliance burdens for genuinely small public companies without undermining the transparency and accountability standards that protect all investors.

CalSTRS is committed to constructive engagement with the Commission on disclosure reform. We thank the Commission for the opportunity to comment on this important matter.

Respectfully submitted,

Lynn Paquin
Portfolio Manager
California State Teachers' Retirement System

6 Proposed Rule, Release No. 33-11414, at 76: "To the extent a reduced frequency of interim disclosure is accompanied by fewer interim reviews and less interim testing by independent public accountants, the independent auditors may be slower to identify certain accounting misstatements and deficiencies in internal control, which could negatively impact the timeliness and reliability of the audited annual financial statements."

Cambria Allen-Ratzlaff, CEO, Principles for Responsible Investment — Jul 6, 2026

July 6, 2026

Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549–1090

Re: Semiannual Reporting, File No. S7-2026-15

Dear Secretary Countryman:

The Principles for Responsible Investment (the “PRI”) respectfully submits these comments in response to the Securities and Exchange Commission’s (the “SEC”) proposal to permit companies to satisfy their interim reporting obligations by filing semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q.1 The PRI is an international network of investors with over 5,000 signatories—including asset managers, asset owners, and service providers—collectively overseeing approximately $130 trillion in assets under management or advisement. Over 800 of those signatories, with approximately $78.5 trillion of assets, are based in the US, and our global signatory base maintains significant exposure to the US markets. Our signatories rely on the periodic disclosures of US public companies to fulfill their fiduciary duties to beneficiaries and to allocate capital efficiently. We write to urge the Commission to preserve mandatory quarterly reporting, and to offer the following observations.

I. The Proposal should be considered in the context of the Commission’s broader disclosure-reform agenda.

The Commission should evaluate this Proposal as one component of the broader suite of disclosure

and
reporting reforms now on its agenda, rather than in isolation. By the Chairman's own description, the Proposal is "the first step of the larger, comprehensive effort to review and reshape the current SEC rules
governing public companies with respect to their ongoing reporting obligations."2 Several of the other
steps in that effort directly impact the quantity and frequency of information available to investors, and
their combined effect cannot be assessed one proposal at a time.
In particular, the Commission has recently proposed to enhance emerging growth company accommodations and to simplify filer status—a proposal that would extend disclosure-scaling accommodations to roughly 81% of public companies, raise the large-accelerated-filer threshold from
$700 million to $2 billion, and provide a minimum five-year "IPO on-ramp," among other things — and, in
a companion release, to broaden registered-offering and shelf-registration flexibility.3 Separately, the Commission has undertaken a comprehensive review of Regulation S-K, the central repository of non-
financial disclosure requirements, and a "rationalization of disclosure practices" appears on its Regulatory Flexibility Act agenda, with a proposal anticipated.4
1 Securities and Exchange Commission (May 5, 2026), Semiannual Reporting, Securities Act Release No. 33-11414, Exchange Act
Release No. 34-105368, File No. S7-2026-15 [hereinafter referred to as the "Proposal"].
2 Chairman Paul S. Atkins (May 5, 2026), Statement on Proposing Release for Semiannual Reporting.
3 Securities and Exchange Commission (May 19, 2026), Enhancement of Emerging Growth Company Accommodations and
Simplification of Filer Status for Reporting Companies, Release No. 33-11419; Securities and Exchange Commission (May 19,
2026), Registered Offering Reform, Release No. 33-11418.
4 Chairman Paul S. Atkins (Jan. 13, 2026), Statement on Reforming Regulation S-K; Securities and Exchange Commission (2025),
2026 Regulatory Flexibility Agenda, Rationalization of Disclosure Practices.
These initiatives address the same disclosure system along different dimensions: the semiannual Proposal concerns the frequency of reporting; the emerging growth company and filer-status proposal
concerns which issuers are subject to full requirements and on what timeline; and the S-K review concerns the content of disclosure. Each reduces the mandatory information reaching the market, and
their effects compound. The Commission must assess these reforms together and weigh their combined
effect before finalizing any one component.
II. Robust mandatory disclosure is a cornerstone of efficient capital markets.
Robust mandatory disclosure has contributed to the position of the US markets as the largest, deepest,
and most liquid in the world. The US federal securities laws have cultivated a high-quality, high-trust information environment since the Securities Act of 1933. The foundational economic literature explains
that information asymmetries between issuers and investors lead to the systematic underproduction of
disclosure absent a mandate—a market failure the US disclosure regime was designed to correct.5
Mandatory periodic disclosure is not an end in itself; it is an input to the mechanisms that make

markets
efficient. Regular, standardized, and comparable disclosures are ingested by a wide range of market actors—analysts, academics, investors, and rating agencies—to inform price discovery, and the resulting informational efficiency supports liquidity and reduces information asymmetries, which tend to widen bid-ask spreads and raise the cost of capital.6 Empirical research links greater disclosure to
lower cost of capital and to more informative prices; reducing the frequency of mandatory disclosure works in the opposite direction, and the Commission must adequately recognize that cost of the Proposal in its economic analysis.
7
III. The cost-benefit analysis must more fully reflect the range of costs.
The Proposal's cost-benefit analysis must faithfully reflect the range of costs that a change in reporting
frequency would impose. The Commission is well positioned to undertake more robust market research
to answer these questions. We note the following specific questions, which we believe the Commission
must seek to quantify and consider before proceeding to a final rule.
(i) What is the cost of reduced information to the full universe of market actors that consume the information on Form 10-Q to support overall market functioning? Equity investors are not the only consumers of the 10-Q and, in fact, depend on a much broader universe of information consumers to
support the price discovery process. Equity analysts depend on quarterly financial statements to update
estimates and perform the peer-relative analysis that underpins price discovery; fixed-income and credit
investors rely on the public disclosures of listed issuers to monitor covenants and creditworthiness between bond-specific communications; and rating agencies, lenders, index providers, and data vendors all consume quarterly data. The Proposal estimates the compliance savings that accrue to issuers but does not comparably quantify the costs that reduced frequency would impose on these consumers of quarterly information.8
5 George A. Akerlof (1970), 84 Q.J. Econ. 488, The Market for "Lemons": Quality Uncertainty and the Market Mechanism; Stewart
C. Myers & Nicholas S. Majluf (1984), 13 J. Fin. Econ. 187, Corporate Financing and Investment Decisions When Firms Have
Information That Investors Do Not Have; Paul M. Healy & Krishna G. Palepu (2001), 31 J. Acct. & Econ. 405, Information
Asymmetry, Corporate Disclosure, and the Capital Markets: A review of the empirical disclosure literature.
6 Healy & Palepu, supra note 5; Sanford J. Grossman & Joseph E. Stiglitz (1980), 70 Am. Econ. Rev. 393, On the Impossibility of
Informationally Efficient Markets; David S. Gelb & Paul Zarowin (2002), 7 Rev. Acct. Stud. 33, Corporate Disclosure Policy and the
Informativeness of Stock Prices.
7 Michael Welker (1995), 11 Contemp. Acct. Rsch. 801, Disclosure Policy, Information Asymmetry, and Liquidity in Equity
Markets; Richard Lambert, Christian Leuz & Robert E. Verrecchia (2007), 45 J. Acct. Rsch. 385, Accounting Information,
Disclosure, and the Cost of Capital.
8 Shivaram Rajgopal (June 1, 2026), Forbes, Who Else Uses the 10-Q? The SEC's Semiannual Reporting Proposal Doesn't Ask.
(ii) What are the costs to market efficiency created by increasing information asymmetries? Greater

information asymmetry undermines the operation of an efficient market. Longer intervals between mandatory disclosures widen the information gap between issuers and outside investors, and between
better- and less-resourced investors. Better-resourced institutions can substitute private channels—such as management access, alternative data, and proprietary research—for public filings; retail and smaller investors cannot.9
(iii) How have and will new technologies, including but not limited to artificial intelligence, affect the cost of producing and consuming corporate disclosures? The Commission's analysis must account for how artificial intelligence and machine-readable, structured (XBRL) data are lowering the cost of both producing and consuming periodic disclosure. To the extent the Proposal rests on issuer compliance burden, that burden is declining as automated drafting, tagging, and review tools mature; to
the extent it rests on investors' capacity to absorb information, that capacity is expanding. The premise
that quarterly reporting imposes an unsustainable cost is weakening over time. The analysis should reflect current and foreseeable technological conditions.10
Recent market research conducted by the CFA Institute indicates a lack of support from investors for this proposed change: a survey of 2,500 investment analysts and portfolio managers found that investors continue to view quarterly reporting as essential to transparency and efficient markets, with 62% opposing replacement of quarterly reporting with semiannual reporting and 63% concluding that
the benefits of quarterly reporting exceed its costs.11 These results raise the concern that the Proposal's
cost benefit analysis did not adequately consider the full costs it imposes on investors.
IV. Conclusion
For the reasons above, the PRI urges the Commission to preserve mandatory quarterly reporting. Before
advancing this or further reforms to the disclosure regime, we encourage the Commission to engage directly with the market actors who rely on these disclosures—asset owners, asset managers, service
providers, and the analysts and other market actors that participate in price discovery—including through a public roundtable and structured empirical investigation into what information investors use,
how they use it, and whether voluntary mechanisms can substitute for mandatory disclosure.
We appreciate the opportunity to share these perspectives and look forward to reviewing any proposal
the Commission releases. Please do not hesitate to reach out to Sam VanderMeulen at sam.vandermeulen@unpri.org if you have any questions or if it would be helpful to meet with Commission staff to discuss the matters raised herein.
Respectfully submitted,
Cambria Allen-Ratzlaff,
Chief Executive Officer
Principles for Responsible Investment
9 Douglas W. Diamond & Robert E. Verrecchia (1991), 46 J. Fin. 1325, Disclosure, Liquidity, and the Cost of Capital; Christian Leuz
& Robert E. Verrecchia (2000), 38 J. Acct. Rsch. 91, The Economic Consequences of Increased Disclosure.
10 Sandy Peters (Feb. 26, 2026), CFO Dive, Is the SEC Regulating for a Pre-AI World?.
11 CFA Institute (June 10, 2026), CFA Institute Survey Finds Investors Strongly Support Quarterly Reporting, Oppose Reducing
Disclosure Requirements.

Carl — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carl Halving the quarterly reports give corporate management more time to hide mismanagement or fraud. I see no reason to do this. Management convenience is no reason to reduce transparency. I suggest that insiders somehow will find out about problems, where other investors will not. I am no insider. This gives them an unfair advantage. I This may damage my 403 B and my other investments. and they will gain from my loss.

Carmela Risola None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carmela Risola I am vehemently AGAINST proposal S-72026-15. Were this proposal be approved it would adversely affect a private citizens management of their own retirement investments. In this day and age most reporting is generated by Artificial Intelligence, therefore the "Argument" that it would be too expensive does not hold water. Reporting quarterly allows better control on the ability to plan for the long term. Please reconsider this dangerous proposal.

Carol Siebert — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carol Siebert NO to all proposed changes. A lot can change in 6 months. Shareholders and potential investors need current information. The proposed changes are anti-small shareholder, anti investor, and run counter to transparency. Just NO!!!

Carol Sim — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carol Sim Please keep reporting quarterly. As a former CEO, I know how much can change in a quarter. Transparency, timeliness, and integrity are critical, and private individuals investing in companies should be able to have quality information available in a timely manner.

Carol Tansey Octegenarian — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carol Tansey Hold on to quarterly reports: don't change what's not broken. Otherwise, you are risking/inviting a repeated Enron! I am a retired teacher + a grandmother, i.e., an accomplished/savvy generalist -

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Caroline G Cauchi — Jul 6, 2026
Subject: File No. S7-2026-15 From: Caroline G Cauchi I am writing to formally voice my strong objection to the Commission’s proposal to permit public companies to replace quarterly Form 10-Q filings with semiannual reporting on the proposed Form 10-S. As a retail investor deeply concerned with the long-term health of retirement savings—including 401(k) plans, IRAs, and pension funds—I believe this reduction in financial transparency will significantly elevate market risk, diminish investor protections, and ultimately harm the hard-earned retirement security of millions of everyday Americans. In addition, Mutual fund and institutional managers who handle 401(k) allocations will be forced to reallocate capital based on outdated or speculative data.

Carrie Devorah, DTM SEC Requested Financial Client Non Industry whistleblower — Jul 6, 2026
Subject: File No. S7-2026-15 From: Carrie Devorah, DTM The premise of this Comment soliciting input on "semi annual" reporting is a fraud, I already am in the record with to the SEC Employees, Law Enforcement even Legislators. I exposed the SEC agency and its employees have no oversight of companies, people ie those named daily in the SEC NOCAs. The SEC oversight is of Securities Broker Dealer firms, only and holding companies registered with the SEC regulatory agency. The SEC Regulatory Agency and SEC Employees have absolutely no oversight of companies, company employees, company products, no oversight of any or all financial advisory firms, investment advisory employees, independent contractors and financial clients, a point I have made consistently and repeatedly since August 12, 2010 when the SEC made internal record of my contact to them affirmed in internal documents. I exposed the SEC is Enforcement only not Law Enforcement. Pretending to be a Cop is a Crime. This comment solicitation affirms what I have been saying in to the record- the SEC employees are scamming. Question is where is the money the "SEC" (short name) has been collecting? Ohhhh, I got the answer to that question in my whistleblower record, too. I am in record on the record, still, demanding my whistleblower awards the SEC Employees confirmed to me are to be paid out at 30%. It's all about the moving of money...

Catherine Callan — Jul 6, 2026
Subject: File No. S7-2026-15 From: Catherine Callan To whom it concerns, please hold corporations and their leaders to strict standards. We are aware of the theft and corruption against the American tax payers. We want accountability. Sincerely, Catherine Callan

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CBIZ CPAs P.C. — Jul 6, 2026
CBIZ CPAs P.C.
730 Third Avenue
11th Floor
New York, NY 10017
P: 212.485.5500
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: File No. S7-2026-15; Semiannual Reporting
Dear Ms. Countryman:
CBIZ CPAs P.C. ("CBIZ") appreciates the opportunity to comment on the Securities and Exchange Commission's (the "Commission" or "SEC") proposal, Semiannual Reporting (the "Proposal" or the "Proposed Amendments"). CBIZ is a national accounting firm that serves a broad range of public and
private companies across industries, including smaller issuers, emerging growth companies, and more
mature reporting companies. We support the Commission's objective of promoting access to the public
markets and reducing unnecessary complexity in the reporting framework.

We are not expressing a point of view on whether the Commission should allow companies to file semiannual reports in lieu of quarterly reports as investors and preparers are in the best position to provide
perspectives on this Proposal. Our comments below reflect some observations we have as auditors on the
potential implications of allowing such flexibility. Additionally, we have addressed certain specific questions that were included in the Proposal based on our experiences as auditors of public companies.
Regardless of whether the Commission allows for this optionality, we believe that there are a number of
benefits of reporting on a routine cadence to both management and investors. These include:
• Instilling discipline and rigor in management's financial reporting processes – including closing the books, preparing disclosures, and ensuring the information can withstand scrutiny every quarter.
• Encouraging registrants to pay continuous attention to accounting judgments, estimates and controls
which may help in preparing the annual financial statements.
• Helping auditors perform iterative, interactive risk assessments and issue identification, improving audit quality over the full year.

The work that we perform in connection with quarterly reviews of financial statements in Form 10-Q assists us in performing the audit of the annual financial statements. Please see Question 24 for further
discussion on the nature and extent of procedures that an independent public accountant may perform
during a review over a fiscal semiannual period or a fiscal quarterly period.
We expect that a number of companies that elect to file Form 10-S will provide quarterly information. Some companies may present this information in a format or level of detail that does not comply with GAAP while other companies may present interim financial statements that do comply with GAAP and
have been reviewed by the auditor as described in S-X Rule 10-01(d). To distinguish quarterly financial
statements that intend to comply with GAAP from quarterly information that does not intend to comply
with GAAP, we recommend that the Commission consider creating a separate section of Form 8-K – Item
2.07 Quarterly Financial Statements, for companies that prepare GAAP compliant interim financial statements. This information would be considered filed versus furnished. Item 2.07 would only be available to companies that elect to be a semiannual filer. See our response to Question 10 in the Appendix
for further discussion.
We believe that investors benefit from the auditors' review of interim financial statements/ information.
Some companies may provide quarterly information that does not comply with GAAP but will want to be
able to indicate that the auditor has reviewed such information. Alternatively, the SEC may want to require
that this information be reviewed by the auditor. We believe that if the auditor is to provide some form of
review over quarterly financial information that does not comply with GAAP that the PCAOB should

develop specific guidance. See our response to Question 10 in the Appendix for further discussion.
In circumstances where companies that elect to file on Form 10-S provide quarterly information in some
form and include it under Item 2.02 of Form 8-K and also include or incorporate that information into a
registration statement, there could be occasions when this information, which may or may not be a full set
of financial statements that comply with GAAP, will reflect a change in accounting principle, discontinued
operations, or a reorganization of entities under common control. If these companies that elect to provide
quarterly information had filed that quarterly information on Form 10-Q, it would be considered a material
change and the company would need to restate its annual financial statements prior to filing its next annual
report on Form 10-K1 It is unclear whether this also would be considered a material change for those
companies that elect to use Form 10-S and provide quarterly information in Item 2.02 of Form 8-K. We
believe the adopting release should address these potential situations and be clear about the need to restate
previously issued financial statements under situations in which the financial information complies with
the interim financial statements under GAAP and those situations in which the financial information does
not purport to comply with GAAP. See our response to Question 18 in the Appendix for further discussion.
Our responses to certain questions raised in the Proposal can be found in the Appendix.
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1 See Item 11(b) of Form S-3.

We would welcome the opportunity to discuss these comments further or to engage with the Commission
and its staff on these matters. If you have any questions or would like to discuss our views further, please
contact Chief Quality Officer Adam Clark (Adam.Clark@cbiz.com) or National Director of Accounting
Standards Melissa Henry Melissa.Henry@cbiz.com).
Very truly yours,
CBIZ CPAs P.C.
By email: rule-comments@sec.gov
Appendix
Responses to Certain Questions Raised in the Proposal
In addition to the above observations, we offer responses to various aspects of the following questions in
our capacity as the auditor of public companies. While we are not expressing a view on whether the
Commission should allow the option of semiannual reporting in lieu of quarterly reporting, our comments
address some issues that the Commission should consider if they make this change.
5. We are proposing that the filing deadlines for semiannual reports on Form 10-S be the same as for

quarterly reports on Form 10-Q. Should the filing deadline for semiannual reports on Form 10-S be longer or shorter than proposed? If so, what would be an appropriate filing deadline? Do companies need more time to prepare semiannual reports than quarterly reports and if so, why? Should smaller public companies, newly public companies, or emerging growth companies be afforded a longer filing
deadline for Form 10-S to allow for additional time to consult with their accountants and advisers?
As the contents of Form 10-Q and Form 10-S are substantially the same, we believe the filing deadlines
should be the same.
We note that in footnote 242 of the proposal "Enhancements of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies" - Securities Act Release
No. 11419 - that smaller non-accelerated filers would have an additional five days to file Form 10-S. If
Form 10-S and the concept of a smaller non-accelerated filer is adopted as proposed, we agree that they
should have the five additional days for Form 10-S.
Additionally, it has been our experience that the change from being a private company to a public company, whether due to the completion of a traditional Initial Public Offering, de-SPAC transaction, reverse merger or other structures, can place stress on management to comply with the public company
interim reporting requirements. We believe it would be appropriate to provide newly public companies,
as that term is used in Instruction 1 to Item 308 of Regulation S-K, additional time to file. Such an accommodation would be consistent with the Commission's other initiatives regarding providing accommodations as part of an "on ramp" in connection with being subject to the Exchange Act reporting
requirements.
8. Should the check box that indicates a company has elected semiannual reporting be added to registration statements on Forms 10, S-1, S-3, S-4, and S-11 and annual reports on Form 10-K as proposed? Should we add a similar check box to any other forms, including Forms 1-A or 8-A? If so, why?
While we believe it is acceptable to include the check box on all of the indicated forms, it is not clear when it would be applicable to include on Forms S-3 and 8-A as those forms would not be used as an
initial filing and it would appear that the company would have previously made its election for the year
via another Form.
The Commission should consider whether the check box should be included on Form 8-K. Depending on
how the final rules are structured, we could envision it would be applicable for a transaction involving a
reverse acquisition or reverse recapitalization involving a shell company. In these situations, the legal
target company becomes the registrant for financial reporting purposes. We believe after such a transaction
that the new reporting entity should be able to make the determination whether they want to file on a quarterly basis or semiannual basis. We do not believe they should be constrained by the historical election
of the legal registrant, which will no longer be the registrant for financial reporting purposes.
10. Our proposal would require reporting companies that elect to file semiannual reports to continue with that interim reporting frequency for the rest of the fiscal year in which the election was made.

Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first six months of a fiscal year and then file a quarterly report for the third quarter for that fiscal year. Likewise,
companies would not be allowed to file a quarterly report on Form 10-Q for the first quarter of a fiscal year, file a semiannual report on Form 10-S for the first six months for that fiscal year, and not file a quarterly report on Form 10-Q for the third fiscal quarter. Would this proposed approach help avoid potential confusion that could be caused by changes in interim reporting frequency during a fiscal year? Is it necessary to add any language to the proposed rules to make more explicit the requirement
to maintain the selected frequency for the full fiscal year? Rather than the proposed approach, should
we allow: (1) semiannual filers and quarterly filers to make a change in interim reporting frequency during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports during the fiscal year? Should issuers that elect semiannual reporting be required to commit to that disclosure frequency
for a certain period of time? Why or why not?
The Commission could consider allowing a company to make an election once and that election stays in
place until the company invokes a new frequency – which would only be allowed once a year – before the
Form 10-Q for the first quarter would otherwise be due.
If a company elects to report semiannually and file Form 10-S but also wants to provide the market with
information on a quarterly basis, it can file the information on Form 8-K, as noted above. Based on the
Proposal, they would be considered a “hybrid reporter.”
Currently, most companies issue press releases with limited interim information and furnish that information under Item 2.02 of Form 8-K. There may be times when a company that has elected to file on
Form 10-S will want to issue full interim financial statements that comply with Financial Accounting Standards Board (“FASB“) ASC 270 Interim Reporting (“ASC 270”) and S-X Rules 10-01 and 8-03, as
applicable, for a quarterly period (e.g., when filing a registration statement). That is, they would want to
provide the same financial statements that would be included in Form 10-Q.
We expect companies that want to provide quarterly information will furnish that information under Item
2.02 of Form 8-K. We believe it would be beneficial for investors to be able to easily distinguish quarterly
information that is intended to comply with GAAP and S-X 10-01/S-X 8-03 from quarterly information that is not intended to comply with this requirement. To address this situation, we recommend that the
Commission consider expanding Form 8-K to include a new item – Item 2.07 Quarterly Financial Statements.
Information submitted under this item would be filed, not furnished, and would need to comply with (1)
S-X Rules 10-01 or 8-03, as applicable, and ASC 270 and (2) include Management’s Discussion and Analysis of Financial Condition and Results of Operations for the applicable periods that are presented.
Information about Quantitative and Qualitative Disclosures About Market Risk required by Item 305 of
Regulation S-K and Control and Procedures required by Item 307 and 308(c) of Regulation S-K can,

of
course, be provided but would not be required under this item. If the company elects to provide information under this new item, the financial statements will need to be reviewed by an independent public accountant in the same manner as required by S-X Rule 10-01(d) or S-X Rule 8-03, as applicable.
This information would only be provided by companies that elected to be a semiannual filer and for a particular reason want to file complete interim financial statements in accordance with GAAP.
Alternatively, the Commission could expand Item 2.02 of Form 8-K to create a special provision for when
a company elects to provide full GAAP compliant interim financial statements.
This distinction would also be helpful if the company prepares financial information after it has adopted
a new accounting principle, entered into a transaction that will be accounted for as a discontinued operation or entered into a transaction that will be accounted for as a reorganization of entities under common control. See Question 18 below.
11. Do companies that have newly become a public company (e.g., through an initial public offering, de-SPAC transaction, or direct listing) need to have greater flexibility for switching interim reporting frequency within a fiscal year? For example, a private company that elected semiannual reporting in a
Form S-1 for an initial public offering could subsequently decide that quarterly reporting is preferable (e.g., to promote greater trading liquidity by increasing the frequency of its interim reporting) and wish
to switch to quarterly reporting for the rest of the fiscal year. Should we allow such newly public companies to switch the interim reporting frequency within a fiscal year?
It is important to note that in certain situations such as a de-SPAC transaction or reverse acquisition the
financial reporting entity has changed – the financial statements of the entity that was the legal target will
become the financial statements of the registrant. In most instances management has also changed. The
new management, including those charged with governance, may have a different perspective from the
previous management regarding the frequency of interim reporting. In these situations, the election on the
frequency of interim reporting should be allowed to be changed within a reasonable period after such an
event has been consummated.
18. What is the likelihood that companies that elect semiannual reporting will continue to issue quarterly earnings releases (to the extent they did so previously when they reported quarterly)? Why would semiannual filers still issue earnings releases on a quarterly basis? Would this practice create any new or heightened investor protection concerns? For example, would there be any new investor protection concerns if an Exchange Act reporting company with a December 31 year-end elects to file
semiannual reports and issues an earnings release for the first quarter of the fiscal year, with the semiannual report for the first six months of the fiscal year (which includes that first quarter) not due until months later (e.g., in August of that fiscal year)? Would companies that currently issue quarterly earnings releases but elect to become semiannual filers change their earnings release practices either:
(1) to issue earnings releases semiannually, or (2) to cease issuing earnings releases? Please provide
any data or analysis regarding any experience with earnings releases in foreign jurisdictions where issuers report semiannually.

Based on our experiences as auditors of public companies, we offer the following perspectives for those situations in which a hybrid reporting company elects to provide quarterly information. See also our response to Question 10.

A company that elects to file Form 10-S but also wants to provide more current information, either quarterly or year to date, may furnish such information under Item 2.02 of Form 8-K. In this situation, if there is an accounting change made either voluntarily or in response to a standard adopted by the FASB, discontinued operations, a reorganization of entities under common control, or a stock split or reverse stock split, the financial information in Item 2.02 of Form 8-K will not be comparable to the most recent information that has been filed, either on Form 10-K or Form 10-S.

We believe that in this situation the company should be required to provide sufficient information to allow an investor to understand the implications to the historically issued financial statements and the lack of comparability to the financial information in Item 2.02 of Form 10-K and to keep the information that is presented from being misleading. While perhaps this incremental disclosure would be required by Rule 10b-5 of the Exchange Act (this would be a legal matter and we are not expressing a point of view), we recommend that Item 2.02 of Form 8-K be expanded to explicitly address this situation. While this issue can exist today, companies would be filing a Form 10-Q that reflects the change shortly after furnishing Item 2.02 Form 8-K with all the applicable disclosure about the accounting event, so its practical implications are limited.

Additionally, if such financial statements were included on a Form 10-Q and included or incorporated into a registration statement, it would constitute a material change – see Item 11(b) of Form S-3 - and the audited financial statements would need to be restated to present the financial statements on a consistent basis.2

The publication of financial information that is less in scope than required by GAAP does not constitute the issuance of financial statements.3 Assuming this information is less in scope than required to constitute the issuance of financial statements in accordance with GAAP, it would not appear restated audited annual financial statements and possibly interim financial statements for a semiannual filer under Item 11(b) of Form S-3 would need to be provided. However, as this situation did not exist in the past, this point is not clear.

We recommend that the adopting release address this point – especially if the Commission views that the issuance of financial information that is less than full financial statements required by GAAP would constitute a material change that would require the annual, and if applicable the semiannual financial statements, to be restated to be presented on a consistent basis with the information that was

included in
the Item 2.02 Form 8-K.4
We envision that some hybrid reporting companies may, for various reasons, want to issue full interim
financial statements that comply with the applicable requirement in Regulation S-X and GAAP. Assuming
the same fact pattern as described above except for the fact that the financial statements comply with
Regulation S-X and GAAP, it is not clear whether the inclusion of those financial statements under Item
2.02 of Form 8-K that are incorporated into a registration statement would be viewed as a material change
under Item 11(b) of Form S-3 and require previously issued financial statements to be restated so there is
a consistent presentation.
We believe in this fact pattern that the previously issued financial statements would need to be restated to
be presented on a consistent basis with the interim financial statements that are included in or incorporated
into the registration statement. As such, the requirement to restate the audited financial statements should
be the same regardless of whether the Regulation S-X and GAAP compliant financial statements are
included on Form 10-Q or Item 2.02 of Form 8-K. We encourage the Commission to address this point in
the adopting release.
2 As indicated in Section 13500 of the Division of Corporation Finance's Financial Reporting Manual, Stock Splits,
"[O]rdinarily, the sta would not require retrospective revision of previously filed financial statements that are
incorporated by reference into a registration or proxy statement for reasons solely attributable to a stock split. Instead,
the registration or proxy statement may include disclosure of relevant per share information for all periods, with the
stock split prominently disclosed."
3 See ASC 855-10-S99-2.
4 For example, assume the company is a semiannual filer and files a Form 10-S for the six months ended June 30, 2026.
The company presents financial information for the nine months ended September 30, 2026, that is not a complete
financial statement under GAAP that reflects discontinued operations. The company furnishes the nine month
information under Item 2.02 of Form 8-K and incorporates the 8-K into a Form S-3. It is not clear whether the company
would be required to restate the annual and interim financial statements in Form 10-K and Form 10-S, respectively.
See also our response to Question 10 regarding creating a new Item in Form 8-K - Item 2.07 - for situations
in which the Company elects to provide interim financial statements that comply with GAAP.
20. In connection with any adoption of the proposal, should there be a new requirement for semiannual
filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods

that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report
filed with the Commission)—that financial information in any first or third quarter earnings releases be reviewed by an independent public accountant? If so, would any changes to current auditing standards (e.g., governing reviews) be required?
If the SEC were to require some level of auditor review or involvement with the earnings release, we would adapt to the needs of the market. However, assuming the earnings release contains financial information that does not constitute full financial statements prepared in accordance with GAAP, we recommend that the PCAOB develop guidance for the procedures that should be performed in those situations. We do not believe that the current procedures in AS 4105 contemplate a situation where the
auditor would perform a review – or some other procedures - when the financial information presented is
less in scope than financial statements that comply with GAAP.
If this information is required to be reviewed by Commission rule, investors may erroneously believe that
the auditor is concluding on the adequacy of the disclosure for the interim period. If the Commission were
to make such a requirement, we believe the rule should be clear that the auditor is not concluding on the
adequacy of the disclosure that a company elects to present.
24. Would the nature and extent of procedures that an independent public accountant performs during
a review change depending upon whether the independent public accountant is performing a review over a fiscal semiannual period or a fiscal quarterly period? Would independent public accountants conducting reviews do the same amount of work for a fiscal semiannual period as they currently do for
two quarterly fiscal periods on a combined basis? Would an independent public accountant experience
any impact on efficiency or economies of scale when conducting reviews and annual audits under semiannual reporting versus under quarterly reporting for the same company? Would any changes to
independent public accountants' review or audit procedures or any impact on efficiency or economies
of scale result in changes in costs to companies? If so, describe the impact and whether the impact could vary depending upon the size of the registrant subject to the review.
The requirements in AS 4105 would be the same if performing a review for a semiannual period or a quarterly period.
The extent of the potential differences will vary among registrants based on factors such as the size of the
registrant, complexity of the business, nature and scope of unusual transactions, control environment, and
a number of other factors.
At the risk of oversimplifying, we would expect that the work performed for the six-month period would
be less than the combined work performed for the first and second quarters, but more than would be performed for the second quarter for a 10-Q filer. The simple fact that procedures cover a period that is
twice as long means that there will likely be more issues that need to be addressed, and the work will take
longer. Additionally, we believe that if a company does not prepare third-quarter information, it is likely

that there could be greater costs in connection with the annual audit and if a company does not prepare
first quarter information there could be greater costs in connection with a review of the first half of the
year.
Performing work on both interim and annual periods builds on the cumulative information that the auditor
has obtained. By way of example, if the auditor has addressed certain developments, including unusual
transactions, during the first quarter there will be less work that will need to be performed when performing a review of the six-month information.
Likewise, if there is no review performed on the third quarter, there is a greater chance that the auditor
will need to perform additional procedures in connection with the annual audit. There also will be fewer
opportunities to address and resolve issues before the audit of the year end information which would impact efficiency.
25. Would companies that elect semiannual reporting retain their independent public accountant to perform a review of their financial statements at the end of each quarter either to: (1) support financial
information that is used for purposes of a quarterly earnings release (notwithstanding that, as noted above, there is no Commission requirement for a quarterly earnings release to be reviewed by an independent public accountant), or (2) guard against the possible need for a quarterly review to be performed should the company decide to change back to quarterly reporting in a future period (where
that period would require comparative quarterly data for the prior year)?
Companies would be in the best position to determine if they would retain the auditor to perform review
procedures to support quarterly information. However, we believe a company benefits, and therefore investors benefit, when we are engaged and consulted throughout the year and not just in connection with
the issuance of annual financial statements. The sooner we can identify or be advised of potential issues,
either in financial reporting, internal controls, or complex audit issues, the greater the benefit to a company
and in turn its investors.
26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements? With semiannual reporting, is there a potential
for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby
limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.
Taking each item in order, presented below are our views of the impact for semiannual filers on:
Disclosure controls and procedures. The frequency of the operation of these controls may change (semiannual vs. quarterly), but the design of these controls is likely not impacted by a change from quarterly to semiannual reporting.
Internal Control over Financial Reporting (ICFR). Controls operate at varying frequencies depending on the company and the nature of the control. Some controls may operate on a daily basis while

others
may operate on a monthly, quarterly, or annual basis. There may be a risk that a change in frequency
of interim reporting could result in certain controls being performed less often, which may impact a company's ability to demonstrate timely remediation of previously identified deficiencies and/or material weaknesses in internal control and, consequently, result in the reporting of material weaknesses for a moderately longer period of time than under the current quarterly reporting framework. However, even if a company shifts to semiannual reporting, management may still elect to continue performing its period-end financial reporting controls on a more frequent basis.
Independent public accountants' strategy and approach for the annual audit of the company's ICFR. The timing and extent of the public accountant's testing of ICFR is a result of the timing and frequency
of management's controls. If management changes the timing and frequency of their controls, there would be a necessary impact on the audit strategy and approach.
Independent public accountants' strategy and approach for the annual audit of the company's financial
statements. Please see the response to Question 24.
Regarding the potential for a material increase in the risk that material misstatements (either due to error
or fraud) or control deficiencies are not timely detected by or communicated to the auditor, less frequent
reporting would not preclude the auditor from performing work during the year on either ICFR or the financial statements. Obviously, the company would have to be a willing partner in this approach. If work
continues to be performed during the year, interim testing could result in more timely detection of the control deficiencies and material misstatements. However, if interim review procedures are not performed
as frequently, there is risk that it may take longer for the auditor to detect material misstatements and
control deficiencies. In addition, the ability to remediate control deficiencies is based on the timing and
frequency of management's controls. There may be fewer opportunities for the auditor and management
to timely identify or remediate control deficiencies if management's controls are performed less frequently.
27. Would there be reduced securities analyst coverage of Exchange Act reporting companies that elect
the semiannual reporting option as compared to quarterly filers? Would underwriters' requests for independent public accountants to provide "comfort letters" in securities offerings (to support potential
due diligence defenses) lead semiannual filers to continue to retain independent public accountants to
conduct quarterly financial statement reviews? If so, are changes needed to PCAOB Auditing Standards (regarding reviews by independent public accountants)? For example, to comport with semiannual reporting, are changes needed to PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, to permit independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date and period of
the latest financial statements included (or incorporated by reference) in the registration statement? If
semiannual filers would continue to prepare quarterly financial information or to retain independent public accountants to conduct quarterly reviews, should the Commission make any rule changes or

take any other steps to address this issue?
We are not in a position to address the first question.
As we have previously mentioned, if a company provides less than complete financial statements that do
not comply with GAAP, it would be helpful if the PCAOB were to develop procedures that should be performed in such circumstances. If a semiannual filer elects to prepare and include either three months
or nine months of information in a registration statement and such financial statements comply with GAAP, we do not believe there should be any unique issues regarding our ability to provide limited assurance. This assumes that 135 days or more have not passed since the end of the most recent period
that financial statements are presented in the registration statement.
If 135 or more days have passed since the end of the most recent financial statements, we are still able to
issue a comfort letter, but, based on the guidance in PCAOB Auditing Standard 6101. Letters for Underwriters and Certain Other Requesting Parties ("AS 6101"), we would be precluded from providing
negative assurance regarding subsequent changes in specified financial statement items. We would be
limited to reporting procedures and findings obtained. This requirement does not prevent an offering from
being completed. However, the underwriters, based on their judgment, could elect to delay an offering
until more current financial information is included in the registration statement, and negative assurance
can be provided.
Provisions similar to the ones in AS 6101 have existed in AICPA standards since at least February 1993.
While we could not determine the reason for the 135 days, we speculate it relates to the age of financial
statement requirements at the time. If the PCAOB were to propose amendments to AS 6101 to change the
135-day period, we would need to evaluate whether it would be appropriate to provide negative assurance
on subsequent changes in specified financial items if this period were extended to 225 days (calculated
based on the likely cadence that would result if a registrant reported on a semiannual basis).
If the Commission adopts the proposed amendments and it is concluded that the period on which negative
assurance can be provided should not be changed to reflect semiannual reporting, we still recommend
some changes to the 135-day requirement in AS 6101. We believe this should be done to reflect the proposed change in the age of financial statement requirements that align the staleness of the financial
statements with the Exchange Act. We recommend that the PCAOB consider modifying this requirement
so negative assurance on a change period can be provided as long as the period does not go past the date
the company would be required to file its quarterly report - if it was a quarterly reporting company or would be current if it was subject to Exchange Act reporting as a quarterly filer (e.g., an Initial Public Offering) – not taking into consideration any extension pursuant to Rule 12b-25.
These changes can be done by aligning AS 6101 with the Exchange Act reporting requirements for

domestic companies or, alternatively, and perhaps simpler, it could be done by changing the number of
days in AS 6101 that negative assurance on a change period could be provided to correspond to the maximum number of days subsequent to the date and period of the latest financial statements that are part
of the registration statement and when a quarterly filer would be required to file Form 10-Q. This should
include the additional five days for a small non-accelerated filer as that term is used in the Commission's
proposal Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status
for Reporting Companies Securities Act Release No. 11419.
The period between the financial statements for the third quarter and when the annual report is due could
be approximately 182 days. At this time, we are not expressing a point of view on whether the period in
which negative assurance on the change period in AS 6101 can be provided should be extended to create
complete symmetry with the Exchange Act reporting requirements.
28. Would our proposal have any impact on a semiannual filer's application of relevant accounting standards to prepare financial statements in accordance with U.S. GAAP, IFRS, or home-country GAAP? How? Are any changes to accounting standards, including U.S. GAAP or IFRS, necessary or
appropriate to effectuate semiannual reporting (e.g., changes to the guidance on annual impairment testing, lag reporting, earnings per share, or other topics of authoritative guidance)?
Generally, we do not believe there would need to be significant changes to GAAP if the Commission adopted semiannual reporting, ASC 270 can be applied to any period. See the excerpt below:
270-10-05-1
The Interim Reporting Topic clarifies the application of accounting principles and reporting practices to interim financial information, including interim financial statements and summarized interim financial data of publicly traded companies issued for external reporting purposes.
Interim financial information may include current data during a fiscal year on financial position, results of operations, comprehensive income, and cash flows. This information may be issued on a monthly or quarterly basis or at other intervals and may take the form of either complete financial statements or summarized financial data. Interim financial information often is provided for each interim period or on a cumulative year-to-date basis, or both, and for the corresponding periods of the preceding year.
There have been many examples of companies conducting initial registration statements with interim financial statements for a six-month period that comply with GAAP with no quarterly information. However, there are a few items that the FASB could address either through potential rulemaking or interpretive guidance:
• ASC 270-10-50-2 requires disclosure of material fourth quarter matters in the annual financial statements. For those companies that elect semiannual reporting, should this disclosure include the second half of the fiscal year?
• Investee information can be reported on a lag of one quarter. Should this be changed for semiannual
filers to allow for a longer period?
• A number of calculations in the earnings per share guidance are based on quarterly reporting. Is additional guidance required for those companies that elect semiannual reporting?
35. Should the Commission adopt the proposed amendments to Regulation S-X to effectuate semiannual reporting? Are there any other changes beyond those proposed that the Commission should

make to Regulation S-X to effectuate semiannual reporting?
Should the SEC adopt the Proposed Amendments on optional semiannual reporting, we agree with the
proposed changes to Regulation S-X. Additionally, the SEC should evaluate if there should be amendments to Regulation S-X for the following items.
• It is not clear whether the interim financial statements of an acquired or to be acquired business, which
are required under S-X Rule 3-05 and Form S-4, respectively, would be required to follow the frequency of interim reporting that is elected by the registrant or would they be allowed to select a different period? This situation can exist when the target company is private as well as when it is a public company that may have made an election that is different from the registrant. For example, if the registrant is a quarterly filer and acquires a business that is a semiannual filer, will the semiannual
filer be required to prepare interim financial statements as if they were a quarterly filer to conform to the registrant?
• If the registrant and acquired company have different frequency of reporting interim information, e.g.,
the registrant is a quarterly filer, and the target company is a semiannual filer, it is not clear from the Proposed Amendments how pro forma information should be prepared. It could be assumed that consistent with principles of preparing pro forma information, the pro forma information should be prepared on a basis consistent with the registrant. This may require the target company to prepare interim information that would not otherwise be required.5 We recommend that the adopting release make this clear if that was the Commission's intent.
• S-X Rule 11-02(c)(3) states that pro forma information must be presented using the registrant's fiscal
year end. If the most recent fiscal year end of any other entities involved in the transaction differs from
the registrant's most recent fiscal year by more than one fiscal quarter, the other entity's statement of comprehensive income must be brought up to within one fiscal quarter. This concept is not required to be changed if the Commission accepts semiannual reporting.6 However, the Commission should consider if the rules should be modified to prevent companies from needing to prepare interim financial statements solely to comply with this provision that would not otherwise be required.
36. In connection with registration and proxy statements, are the proposed changes to Regulation S-X
necessary to take into account semiannual reporting? If the proposed changes to Regulation S-X were
not made and the relevant rules remained structured around quarterly reporting, would this have a negative impact on semiannual filers seeking to raise capital or solicit proxies?
Should the SEC adopt the Proposed Amendments on optional semiannual reporting, we believe the proposed changes to Regulation S-X should be made.
38. Should we change how the age of financial statements in a registration statement is determined in
order to precisely align with the deadlines of Exchange Act reporting requirements as proposed? Would
our proposed changes to consolidate Rule 3-12 into Rule 3-01 help to streamline Regulation S-X's requirements so that they are easier for registrants to apply?
We support the proposed changes to align the age of financial statements with the deadlines of Exchange
Act reporting. This change would eliminate what we view as an unnecessary complexity. We also support
the changes to consolidate S-X Rules 3-12 into S-X Rule 3-01.
39. Should we have the deadlines that apply at the time of filing and that apply at the time of

effectiveness (for registration statements) or mailing (for proxy statements) centrally located in the same rule as we propose? Why or why not? With respect to this dual role the revised Rule 3-01 would
serve, does new paragraph (a) make clear to registrants that—in considering what age requirements apply with respect to effectiveness or mailing—they should substitute effectiveness or mailing dates for
the filing dates explicitly mentioned in the rule?
We support the central location of the age of financial statements in S-X Rule 3-01 and believe the language is clear.
40. Instead of the amendments we propose, should we retain the current 135-day age requirement for
quarterly filers and adopt a 225-day age requirement for semiannual filers—even if that means semiannual filers may have to update one or two days sooner than quarterly filers? Why or why not?
5 When a domestic company acquires a foreign private issuer, the foreign private issuer may need to provide financial
information for purposes of pro forma information that is more current than is required for its own financial statements.
6 While not common in practice, if a domestic company acquires a foreign private issuer that has a fiscal year end that
di ers from the domestic company the foreign private issuer is still required to be brought up to within one fiscal quarter.
This may require the foreign private issuer to prepare interim financial information that is more current than otherwise
required as acknowledged in Instruction 1 to S-X Rule 11-02(c)(3).
We recommend that the wording as proposed be implemented. As indicated in our response to Question
38, we believe that aligning the age of financial statements in Securities Act filings with the deadlines of
Exchange Act reporting is logical and eliminates unnecessary complexity in financial reporting.
42. Are there any other changes needed to simplify the age of financial statement requirements? Are there any other changes we should make to reduce the compliance burdens associated with Regulation
S-X's requirements in connection with proposed optional semiannual reporting?
While not part of the Proposal, we note the proposed changes to S-X Rule 3-01(c) and S-X Rule 8-08(b)
that are part of the proposal Registered Offering Reform Securities Act Release No. 11418, and we agree
with those proposed changes.
43. Should we adopt changes to Rule 10-01 and Rule 8-03 regarding the contents of interim financial
statements as proposed? Do the proposed amendments appropriately incorporate the reporting of semiannual periods on Form 10-S without changing how the interim financial statement rules apply to
a registrant reporting on Form 10-Q?
We agree with the proposed changes and believe they achieve the objective of consistent reporting.
44. When a registrant acquires a significant business, financial statements of that business are required
to be filed on Form 8-K and must comply with the age requirements of Rule 3- 01 at the date the initial
Form 8-K reporting the acquisition is filed. Depending on the timing of the acquisition, pre-acquisition interim financial information for upwards of six to nine months may never be required to be filed by semiannual filers. Should we require other financial information (e.g., summarized financial

information) to inform investors of pre-acquisition results of operations, financial condition, and cash flows of the acquiree beyond the information that would be required under Rule 3-01 as proposed to be
amended.
If the Commission determines to allow semiannual reporting, we believe that this gap between the last
balance sheet date and the acquisition date is simply a result of a longer reporting period for interim periods. We would not favor creating other reporting requirements that would result in different requirements addressing this gap for semi-annual reporters compared to a gap that exists today for quarterly reporters.

Certain Pharmaceutical Companies — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
RE: Certain Pharmaceutical Companies' Joint Response – Semiannual Reporting (File Number S7-2026-15)
Dear Ms. Countryman:
The pharmaceutical companies listed below (the "Companies") jointly submit this letter in support of the Securities and Exchange Commission's (the "Commission") proposed semiannual reporting rule. As public companies, including several with longstanding reporting practices, the Companies are well-positioned to offer perspective on how this proposal would function in practice.
Companies:
• Bristol Myers Squibb Company
• Eli Lilly and Company
• Gilead Sciences, Inc.
• Johnson & Johnson
• Merck & Co., Inc.
• Pfizer Inc.
• Roivant Sciences Ltd.
• Viatris Inc.
• Zoetis Inc
Summary
Collectively, we support providing issuers with the option to elect semiannual reporting and appreciate the Commission's continued commitment to reduce the regulatory burden of operating as a public company. If the proposal is adopted, some of our Companies currently anticipate electing semiannual reporting on Form 10-S while continuing to furnish voluntary quarterly earnings releases to keep investors informed. Fewer mandated periodic filings would reduce external costs and free up meaningful internal resources each year.
Additional Comments
In addition to the above, we offer the following additional comments:
• Timeline. The Companies welcome the earliest timeline that the Commission could reasonably accomplish, as early as the first quarter of 2027. With participation being voluntary, there is no need for a lengthy transition period.
• Eligibility. The Companies support broad eligibility. The optionality in the proposal

allows each issuer to exercise judgment on the disclosure cadence that best balances investor expectations and preparer reporting efforts.

• Earnings Release Treatment. Because earnings releases are voluntary communications rather than mandated filings, the Companies support retaining their furnished status.

Amendments to Regulation S-X and Comfort Letters

We support the Commission's proposed amendments to Regulation S-X to address the staleness requirement for financial statements in registration statements and ensure alignment with the new optional semiannual reporting approach. Amending the requirements governing the staleness of financial statements in registration statements is necessary to avoid a significant extended blackout period for semiannual filers' ability to access the capital markets.

In addition, we recommend that the SEC encourage the Public Company Accounting Oversight Board ("PCAOB") to similarly revise the 135-day staleness requirement contained in PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties. The current standard generally prohibits PCAOB-registered audit firms from providing comfort letters on financial information older than 135-days.

These existing staleness thresholds would be an obstacle for companies who wish to adopt semiannual reporting.

Conclusion

The Companies believe this proposal is a meaningful step toward modernizing the financial reporting environment. Investors will continue to receive timely, material information through Regulation FD reporting practices including Form 8-K filings and, for most Companies, voluntary earnings releases — while issuers are provided the option to gain meaningful relief from the Form 10-Q administrative burden. We encourage the Commission to adopt the rule.

We are happy to discuss any aspect of these comments at the Commission's convenience.

Respectfully submitted,

Bristol Myers Squibb Company
/s/ Phil M. Holzer
Phil M. Holzer
Senior Vice President & Controller

Eli Lilly and Company
/s/ Donald A. Zakrowski
Donald A. Zakrowski
Senior Vice President, Finance, and Chief Accounting Officer

Gilead Sciences, Inc.
/s/ Erin Burkhart
Erin Burkhart
Senior Vice President, Controller & Chief Accounting Officer

Johnson & Johnson
/s/ Robert J. Decker, Jr.
Robert J. Decker, Jr.
Corporate Controller & Chief Accounting Officer

Merck & Co., Inc.
/s/ Dalton E. Smart III
Dalton E. Smart III
Senior Vice President Finance, Global Controller

Pfizer Inc.
/s/ Jennifer B. Damico
Jennifer B. Damico

Senior Vice President, Controller and Chief Accounting Officer
Roivant Sciences Ltd.
/s/ Jennifer Humes
Jennifer Humes
Chief Accounting Officer
Viatris Inc.
/s/ Paul Campbell
Paul Campbell
Interim Chief Financial Officer, Chief Accounting Officer & Corporate Controller
Zoetis Inc.
/s/ Tendai Mutsinze
Tendai Mutsinze
Senior Vice President, Chief Accounting Officer

CFP Board — Jul 6, 2026
BY ELECTRONIC SUBMISSION VIA www.sec.gov
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Semiannual Reporting, File Number S7-2026-15
Dear Ms. Countryman,
On behalf of CFP Board, we appreciate the opportunity to comment on the U.S. Securities and Exchange Commission's (SEC or Commission) proposal to permit companies to file semiannual reports on new Form 10-S instead of quarterly reports on Form 10-Q.1
CFP Board is the professional body that certifies more than 109,000 CERTIFIED FINANCIAL PLANNER® professionals in the United States. CFP Board, which consists of two affiliated non-profit organizations — the Certified Financial Planner Board of Standards, Inc. and the Certified Financial Planner Board of Standards Center for Financial Planning, Inc.
—
operates the CERTIFIED FINANCIAL PLANNER® certification program and is accredited by the National Commission for Certifying Agencies. Approximately one-third of all retail financial professionals are CFP® professionals, providing professional services to millions of American households and small businesses across all 50 states and several U.S. territories on behalf of investment advisers, broker-dealers, insurance companies, and other firms.
CFP Board respectfully urges the Commission to withdraw the rule proposal and retain mandatory quarterly reporting for public companies. CFP® professionals and the investors they serve rely on timely, standardized quarterly reports to make informed financial planning recommendations and decisions. Reducing that cadence would not meaningfully advance the Commission's stated goal of encouraging companies to go and stay public; instead, it would weaken transparency, widen information gaps between insiders and retail investors, and make it harder for retail investors and their financial professionals to assess risks and make timely and informed recommendations and decisions.
1 Semiannual Reporting, 91 Fed. Reg. 24,968 (May 7, 2026).
1425 K St NW #800 • Washington, DC 20005 • P 202-379-2200 • F 202-379-2299 • CFP.net
Quarterly Reporting Is Essential to Retail Investor Protection and Market Transparency
Retail investors participate in the public markets with far fewer resources than issuers,

executives, and sophisticated institutional actors. To participate fairly, they need timely, standardized, and comparable disclosures. Quarterly reports provide that checkpoint, helping investors assess performance, evaluate risk and liquidity concerns, consider operational weaknesses, and decide whether to buy, hold, or sell securities. Without that regularity, investors would face longer periods of uncertainty with less verified information.
Frequent mandatory disclosure is also essential for those providing advice to retail investors, like CFP® professionals. While many retail investors use mutual funds and other products, such as ETFs, that are managed by institutional advisers, others invest directly in securities, often with the help of financial professionals, like CERTIFIED FINANCIAL PLANNER® professionals. While financial professionals provide sophisticated analysis, they generally do not have access to the constant flow of information available to insiders and institutional investors. To the extent data can be purchased from private information providers, it may be less reliable, less standardized, and more difficult to verify than current SEC-mandated disclosures. Reliance on such data would also raise costs. Therefore, with less frequent mandatory disclosures, retail investors and their financial professionals may be disadvantaged.
Significantly, reducing the frequency of required reports would not eliminate investors' need for information; it would make that information less evenly distributed. Those harms would fall especially hard on retail investors, who depend more heavily on public filings than large institutional investors with broader access to management, analysts, and market signals. Without quarterly reporting, retail investors are on an unlevel playing field, with no reasonable way to get timely information about public companies.
Less Frequent Reporting Would Weaken Fraud Detection, Market Integrity, Corporate Accountability, and Regulatory Oversight
Less frequent reporting will also make misconduct harder to detect and easier to conceal. Although the proposal would not eliminate other disclosure obligations, such as current reporting on Form 8-K, it would reduce the number of regular, standardized, and audited filings through which investors and critical gatekeepers like analysts, credit ratings agencies, auditors, regulators, journalists, and market intermediaries can evaluate a company's performance, internal consistency, and risk profile. Longer gaps between reports make it harder to spot declining performance, accounting errors, or inconsistencies between management's statements and reported results and will increase uncertainty in credit assessments and market analysis. These gaps will compound the informational disadvantage retail investors already face and create more opportunities for bad actors to exploit uneven access to information through selective disclosure, delayed recognition of negative developments, or trading advantages before material information becomes public.

Extended periods without mandatory public updates also increase insider-trading risk by raising the value of nonpublic information and lengthening the window in which it can be exploited. Fewer reporting events may mean fewer trading blackout periods for corporate insiders, creating additional opportunities for those with material nonpublic information to trade. Even where unlawful insider trading is not established, a structure that widens the information gap between insiders and the public can erode confidence in market fairness and increase volatility when delayed information finally reaches the market.
Fewer reporting checkpoints would also weaken corporate accountability by reducing market discipline on management and limiting investors' ability to monitor performance and strategy execution in real time. Quarterly reporting provides a regular mechanism for the market to hold corporate leadership accountable. Removing that frequency benefits a narrow group of corporate insiders while diminishing oversight for other market participants.
The proposal also raises practical regulatory concerns. Fewer mandatory filings may

appear to reduce administrative burden, but they would also give regulators fewer opportunities to identify red flags, fewer standardized data points for comparative analysis, and less capacity to detect emerging risks before they escalate into investor harm.

The Proposal Will Create Inconsistencies in Disclosures Across Products and Markets

Allowing companies to choose between quarterly and semiannual reporting would create a two-tier disclosure system. Some issuers would continue providing frequent, standardized updates, while others would report less often. The proposal would also permit companies to change their reporting election each year—and to do so after receiving first-quarter results—raising the prospect that issuers could strategically time their disclosure cadence based on near-term performance. This divergence would fragment the information investors rely on, replacing a uniform baseline with varying levels of visibility across companies.

This inconsistent framework may also create unintended consequences. Companies that elect less frequent reporting could be perceived, rightly or wrongly, as less transparent or less confident in near-term performance. Companies that maintain quarterly reporting may be viewed as more stable or investor focused. These perceptions could influence investor behavior in ways unrelated to fundamentals, adding noise and skepticism to the public market.

Differences in reporting frequency may also reduce comparability across issuers. Investors and analysts often evaluate companies on a consistent timeline to assess trends, benchmark results, and allocate capital efficiently. When companies report with different frequencies, those comparisons become more difficult, particularly across industries or peer groups. That can increase reliance on estimates or non-standardized data, reducing the quality and consistency of market analysis. Over time, a fragmented disclosure structure would move public markets away from a shared transparency baseline and toward a less predictable, less comparable, and less efficient information landscape.

Conclusion

CFP Board recognizes the SEC's interest in encouraging robust public markets and expanding opportunities for companies to access capital. CFP® professionals and the clients they serve benefit from healthy, competitive, and growing public markets. However, market growth should not come at the expense of disclosures that allow those markets to function fairly. The proposed shift away from quarterly reporting presents investor-protection and market-integrity risks that outweigh its uncertain benefits. Although intended to reduce reporting burdens, the proposal would limit the prompt, standardized information investors rely on, widen information gaps between insiders and public investors, and make it harder for retail investors and their financial professionals to make informed recommendations and decisions. For financial professionals, like CFP® professionals, that reduction in transparency could impact their ability to serve clients in their best interest.

For these reasons, CFP Board respectfully urges the Commission to withdraw the proposed rule, preserve strong disclosure standards, and pursue more targeted approaches to public market participation. A stronger public market is best achieved not by reducing transparency, but by maintaining the investor protections that allow retail investors, financial professionals, and institutions to participate with confidence.

We thank the Commission for the opportunity to comment on this important proposal.

Respectfully submitted,

Erin Koeppel, J.D.
Managing Director, Government Relations & Public Policy Counsel
CFP Board
1425 K Street, N.W.
Suite 800

Washington, D.C. 20005
(202) 379-2240
ekoeppel@cfpboard.org

Charles Holmes None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Charles Holmes I would think in this age of wonder doing a monthly reporting would be possible with A.I. there is no reason not to improve productivity. People are saying that if they do change to six month reporting it would be an advantage for inside trader's. Not at all helpful to honest retired people who have a pension. Or anyone who invest money in companies honestly. Most honest people are probably fine with leaving the reporting as is. I TRULY HOPE THE QUATERLY REPORTS WILL BE REQUIRED.

Cheri — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cheri Please do not pass the resolution to allow companies to only file semiannual reports rather than quarterly reports. It would shift power toward insiders because they would not need to provide accurate information as frequently. As an educator, I highly value knowledge. I believe we should have more of it, not less. This resolution would mean having less knowledge to inform our choices. And that makes us less free.

Cheri Fuller-Olson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cheri Fuller-Olson Keep SEC quarterly filing intact. There should be no six month blackout period.

Cheryl Maye Retired Comupter Science and Business Instructor, Former Investment Rep — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cheryl Maye Cheryl Maye Retired Computer Science and Business Instructor - keep the quarterly reporting. If changes need to be made it should be to report even more frequently. Too many advantages for those in the know and an unfair opportunity for others.

Cheryl Morrell NA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cheryl Morrell We need transparency, stop trying to protect corporations and individuals trying to hide their actions. Work for the people not corporations, we see what you're trying to do, so enough already!!!! Stop the grift and corruption, we know who is the biggest criminal here! Signed, concerned Texas resident

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Chris — Jul 6, 2026
Subject: File No. S7-2026-15 From: Chris To the Securities and Exchange Commission: I am an individual retail investor, and I oppose File No. S7-2026-15, the proposal to allow public companies

to replace quarterly Form 10-Q reporting with semiannual Form 10-S reporting. Reducing mandatory quarterly reporting could increase information asymmetry and make public markets less fair for investors who rely on standardized public filings. The Commission's own economic analysis recognizes this central risk: longer gaps between standardized public disclosures can raise investor transaction costs, reduce liquidity, reduce price informativeness, and disproportionately harm less-resourced investors who lack access to proprietary data, direct management access, analyst infrastructure, or other institutional research tools. The asserted public benefit appears speculative. The proposal suggests that reducing reporting burden may encourage more companies to go public or remain public, but the release does not appear to provide a quantified model showing that this specific change would materially increase IPOs. The Commission also acknowledges research finding that non-regulatory factors, such as abundant private capital, acquisition markets, and economies of scale, likely explain much more of the decline in IPOs than regulatory costs. By contrast, the harm to investors is direct and foreseeable. Quarterly reports are one of the few standardized, broadly available tools that let ordinary investors compare companies, detect deteriorating trends, evaluate management discussion, and respond to changing financial conditions on something closer to equal footing with sophisticated market participants. Reducing mandatory reporting frequency would not remove the need for information; it would shift the advantage toward investors with alternative data, analyst access, expert networks, and greater capacity to infer what public filings no longer reveal. Before adopting the rule, the Commission should provide a specific empirical model estimating: 1. how many additional IPOs this rule is expected to produce; 2. which types of companies are expected to go public because of this change; 3. how much public investor benefit those additional IPOs would create; 4. how the Commission estimates the cost of increased information asymmetry, wider spreads, delayed detection of accounting problems, and reduced comparability; and 5. why narrower alternatives would not achieve the same issuer relief with less harm to investors. At minimum, the Commission should not adopt a broad optional semiannual regime for all reporting companies. If relief is warranted, it should be targeted, evidence-based, and limited to issuers for which quarterly reporting costs are demonstrably disproportionate. The Commission should also require clear investor safeguards, including prominent disclosure of any reporting-frequency change, a reasoned explanation for the election, strong interim disclosure obligations, and review of whether the change increases spreads, volatility, restatements, or delayed detection of financial distress. The public markets depend on public information. Reducing standardized disclosure may benefit issuers that want lower compliance costs, but the SEC's mission is not merely to reduce issuer burden. It is to protect investors, maintain fair and efficient markets, and promote capital formation. This proposal has not yet shown that its capital-formation benefit outweighs its investor-protection cost. Please withdraw the proposal or substantially narrow it unless and until the Commission can demonstrate, with evidence, that the rule produces a net benefit for the investing public.

Chris Bonelli Self employed — Jul 6, 2026
Subject: File No. S7-2026-15 From: Chris Bonelli I believe companies should have to report earnings quarterly. If companies are only reporting twice a year, I feel that it will open the door to more insider trading and corruption with politicians in regards to the stock market.

Chris Crouch Sr. Design Engineer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Chris Crouch I am concerned about the proposed change to semiannual reporting which will reduce available information to the participating public which creates additional market uncertainty where those with unique access to information may create additional losses to the detriment of system stability and growth. (The Greater Fool theory on steroids).

Secondary concerns are that corporations may take higher risks under the assumption that the additional delay in reporting will create an opportunity for greater profit or manipulations of the stock market for short term gain or recovery without market oversight which will expose the system to larger swings and bubbles creating long term losses and growth over short term evaluation spikes.

Chris Naykki — Jul 6, 2026
Subject: File No. S7-2026-15 From: Chris Naykki Please keep reporting quarterly. Otherwise investors have less frequent visibility to company financials.

Christina — Jul 6, 2026
Subject: File No. S7-26-18 From: Christina Companies need to continue reporting quarterly! The general population invests and we must be informed!

Christina Hatch — Jul 6, 2026
Subject: File No. S7-2026-15 From: Christina Hatch I'm a former employee of Worldcom. My coworkers and I suffered because of fraud that was committed by our CEO and top executives. Some of my coworkers lost a significant amount of their 401k. These rules are very necessary and should not be lessened. Quarterly reports keep better transparency to all employees and investors. My name is Christina Hatch and I'm a credit and collection analyst for a major telecom company. Thanks for your time.

Christopher Zeliznak — Jul 6, 2026
Subject: File No. S7-2026-15 From: Christopher Zeliznak I do not approve of the modification.

Chuck Davis Key Account t Director — Jul 6, 2026
Subject: File No. S7-2026-15 From: Chuck Davis Moving to semi-annual reporting is a mistake. There is too much opportunity for problems to be uncovered and less information to investors is going the wrong direction.

Cindy Howgate N/a — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cindy Howgate I don't know when this madness is going to stop. How much money do the wealthy really need? Quarterly reporting keeps things a little closer to honest and by changing it, you are actually making things more dishonest in a world where we need accountability, especially by big corporations and companies who hold the pocketbooks not just the strings. Stop using our people as your profit.

Claudio Trevisan — Jul 6, 2026
Subject: File No. S7-2026-15 From: Claudio Trevisan I oppose the SEC's proposed Semiannual

Reporting rule, File No. S7-2026-15. As an individual investor, I rely on quarterly Form 10-Q reports to understand the businesses I own. Quarterly reporting gives ordinary shareholders timely, standardized, comparable information. Reducing required reporting to twice per year would widen the information gap between corporate insiders, large institutions, and individual investors. Please preserve mandatory quarterly 10-Q reporting for U.S. public companies.

Clifford Stokes — Jul 6, 2026
Subject: File No. S7-2026-15 From: Clifford Stokes Reporting frequency should not be reduced, of it must change, frequency should be increased.

Colleen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Colleen The last time you guys removed some safeguards from the market look what happened: https : / / twitter . com / TedPillows / status / 2062979689145127382 This was just following the June 4th change to make markets riskier by becoming overleveraged. (The one with the day trading change for accounts under $25k). Are you trying to cause a market crash just to try and protect SpaceX and crypto? We can't permit this.

Committee on Capital Markets Regulation — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re.: Semiannual Reporting S7-2026-15
VIA ELECTRONIC PORTAL
Dear Ms. Countryman:
The Committee on Capital Markets Regulation (the “Committee”) appreciates the opportunity to comment on the proposed rule of the Securities & Exchange Commission (the “SEC”) Semiannual Reporting (the “Proposed Rule”).
Founded in 2006, the Committee is dedicated to enhancing the competitiveness of U.S. capital markets and ensuring the stability of the U.S. financial system. Our membership includes forty-seven leaders drawn from the finance, investment, business, law, accounting, and academic communities. The Committee is chaired jointly by R. Glenn Hubbard (Emeritus Dean, Columbia Business School) and John L. Thornton (Former Chairman, The Brookings Institution) and is led by Hal S. Scott (Emeritus Nomura Professor of International Financial Systems at Harvard Law School and President of the Program on International Financial Systems). The Committee is an independent and nonpartisan 501(c)(3) research organization, financed by contributions from individuals, foundations, and corporations.
Our letter proceeds in two parts. Part I summarizes how the Proposed Rule would permit public companies to provide interim disclosures through a new semiannual reporting form, proposed Form 10-S, rather than through quarterly reports on Form 10-Q. It also summarizes the Proposed Rule’s economic analysis. Part II evaluates that analysis, focusing on the academic literature and market evidence on the effects of corporate disclosures. Our review indicates that the potential benefits of adopting a semiannual disclosure regime are unclear. In particular, to the extent short-termism exists, it is likely the product of a complex interaction of market forces that reduced mandatory disclosure frequency may not address. Moreover, a semiannual regime would create

costly information asymmetries and would produce minimal compliance cost savings. We therefore recommend that the SEC maintain the current mandatory quarterly disclosure framework together with implementing reforms to streamline and optimize the Regulation S-K framework to focus on materiality and eliminate immaterial or duplicative line items.

1

1 See COMMITTEE ON CAPITAL MARKETS REGULATION, Optimizing the U.S. Public Company Disclosure Framework:
Regulation S-K (Apr. 13, 2026), https://capmktsreg.org/wp-content/uploads/2026/04/CCMR-Report-on-Optimizing-
Reg.-S-K-Final-04.13.26.pdf.

1

I. Summary of the Proposed Rule

The SEC currently requires public companies to provide disclosures through interim quarterly reports (Form 10-Q) and annual reports (Form 10-K). Form 10-Q generally focuses on a company's business activities over the prior quarter and Form 10-K generally focuses on a company's business activities over the prior year.2 Form 10-Q includes financial statements, management's discussion and analysis of performance, disclosures about risk and legal proceedings and updates on internal controls and procedures. 3 Form 10-K includes audited financial statements typically covering three years, risk factor disclosures, and more detailed disclosures of business strategy and executive compensation and corporate governance.4 Public companies are also required to disclose on Form 8-K specified material events, such as a major acquisition or sale of assets, leadership changes or bankruptcies, within a few days after the event.5 In addition to these required SEC filings, public companies commonly use Form 8-K to issue voluntary quarterly earnings releases. These earnings releases provide an initial summary of financial results and management commentary before the subsequent Form 10-Q provides more detailed financial statements and additional disclosure and analysis.6

The Proposed Rule would modify this framework by permitting public companies to provide interim disclosures through a new semiannual reporting form, proposed Form 10-S, rather than through quarterly reports on Form 10-Q.7 A company that elects semiannual reporting would file one semiannual report and one annual report for each fiscal year. The Proposed Rule would permit companies to change their elections annually.8

Proposed Form 10-S would require the same narrative disclosures and financial information as Form 10-Q, including management's discussion and analysis, but would cover a six-month period rather than a fiscal quarter.9 Like Form 10-Q, the financial statements would be prepared in accordance with U.S. GAAP and reviewed by an independent public accountant.10 The report would carry the same disclosure controls and officer certification requirements that apply to Form 10-Q.

According to the Proposed Rule, this change would allow a company to select the interim reporting frequency that best suits the company's circumstances, including the company's ability to bear the

2 17 C.F.R. §§ 240.13a-1 (annual reports on Form 10-K), 240.13a-13 (quarterly reports on Form 10-Q).

3 17 CFR § 210.10-01, 17 CFR § 229.303, 17 C.F.R. § 229.105, 17 C.F.R. § 229.103, 17 C.F.R. §§ 240.13a-15. See
also, SECURITIES & EXCHANGE COMMISSION, Form 10-Q: General Instructions, https://www.sec.gov/files/form10-
q.pdf (last visited Jul. 6, 2026).

4 See, e.g., APPLE INC., Form 10-K: For the Fiscal Year Ended September 27, 2025 (Oct. 31, 2025),
https://investor.apple.com/sec-filings/sec-filings-details/default.aspx?FilingId=18880179.

5 See 17 CFR § 249.308; SECURITIES & EXCHANGE COMMISSION, Form 8-K: OMB Number 3235-0060,
https://www.sec.gov/files/form8-k.pdf (last visited Jul. 6, 2026).

6 See, e.g., SECURITIES & EXCHANGE COMMISSION, Request for Comment on Earnings Releases and Quarterly Reports
(Release No. 33-10588) at n.31 (Dec. 18, 2018), https://www.sec.gov/files/rules/other/2018/33-10588.pdf.
7 See SECURITIES & EXCHANGE COMMISSION, Semiannual Reporting, 91 FED. REG. 24,968 (May 7, 2026),
https://www.federalregister.gov/documents/2026/05/07/2026-09095/semiannual-reporting.
8 See id. at 24,976.
9 Id.
10 See id. at 24,978.

costs of preparing quarterly reports, the stage of its business development, and the expectations of its investors.11
The Proposed Rule's economic analysis concludes that the proposed change would produce net economic benefits for three principal reasons. First, it argues that mandatory quarterly reporting contributes to managerial focus on short-term results at the expense of long-term investments, such as capital expenditures and research and development ("short-termism") and that less frequent mandatory reporting would mitigate these effects.
12 Second, it contends that Form 8-K disclosures,
including voluntary earnings releases, would serve as adequate substitutes for quarterly Form 10-Q filings, limiting any reduction in information available to investors.13 Third, it estimates that a semiannual reporting option would reduce compliance costs by requiring only one interim report per fiscal year rather than three, thereby encouraging more firms to enter or remain in the public markets.14
II. Evaluation of the Economic Analysis
Part II evaluates the Proposed Rule's economic analysis in light of the economic literature and market evidence cited in the Proposed Rule, as well as the broader academic research and evidence
on the effects of corporate disclosure. Our review shows that the potential benefits of adopting a semiannual disclosure regime are unclear, and that there are significant potential costs of such a regime. In particular, a substantial body of academic research and market evidence indicates that:
(1) To the extent short-termism exists, it likely arises from a complex interaction of market dynamics beyond mandatory disclosure frequency, and the ability of reduced
mandatory disclosure frequency to mitigate short-termism is thus unclear.
(2) Reducing the frequency of corporate disclosures could lead to information asymmetries
that result in reduced liquidity, increased volatility, and reduced disclosure
comparability.
(3) Mandatory quarterly reports on Form 10-Q can provide valuable supplemental
information to markets that Form 8-K disclosures, including voluntary earnings
releases, do not necessarily provide.
(4) Frequent mandatory reporting facilitates the ability of market participants to monitor
corporate management and can increase the overall availability to public markets of
material information about public companies.
(5) The evidence from jurisdictions that reduced the frequency of mandatory disclosures
indicates that these reforms have had unclear effects.
11 See id. at 25,016.
12 See id. at 24,973, n.44.
13 See id. at 24,999.
14 See id. at 24,999-25,000.

(6) The compliance cost savings of semiannual reporting are minimal, because public
companies will continue to track quarterly financial performance.

Because the available evidence does not support the conclusion that a semiannual reporting mandate would generate net economic benefits, we recommend that the SEC retain the current mandatory quarterly reporting mandate. We now review each of these points in detail.

1. Reducing Disclosure Frequency Has Unclear Effects on Short-Termism to the Extent It Exists.

The Proposed Rule identifies short-termism as a primary justification for reducing mandatory reporting frequency, asserting that quarterly disclosure obligations may pressure corporate managers to prioritize near-term earnings at the expense of long-term investment and strategic planning. However, the academic literature generally indicates that short-termism, to the extent it exists, is not driven primarily by disclosure frequency but is instead likely the product of a complex interaction of market forces that reduced mandatory disclosure frequency may not address. The Proposed Rule acknowledges that the academic literature is mixed on whether quarterly reporting is a primary driver of short-termism. It notes that other factors, such as executive compensation design and earnings guidance, may play a larger role than the periodic disclosure cycle.15 We find that the weight of the empirical literature does not substantiate the existence of short-termism or provide evidence that reducing disclosure frequency would reduce short-termism, to the extent it does exist.

Nallareddy et al. (2021) examined the natural experiment created when the UK's Financial Conduct Authority removed the mandatory quarterly reporting requirement for premium-listed companies in 2014.16 Using a difference-in-differences research design, the authors found no statistically significant increase in capital expenditures, research and development spending, or other measures of long-term investment among firms that voluntarily ceased quarterly reporting. Hillegeist et al. (2026) demonstrate that more frequent reporting enhances the informational role of stock prices, increasing investment-to-price sensitivity so that corporate managers make better-informed investment decisions, with post-adoption profitability increases persisting for up to five years.17

Stein (1989) demonstrated that short-termism, to the extent it exists, does not arise from the frequency of information disclosure.18 Instead, the study finds that to the extent managers engage in short-termism, it is because they are concerned about market perceptions during periods when they may need to access capital markets or when their compensation is tied to stock price performance. Reducing reporting frequency does not eliminate these incentives. If anything, it may

15 See id. at 24,999-25,000.

16 Suhas Nallareddy, Robert Pozen, and Shivaram Rajgopal, Consequences of More Frequent Reporting: The UK Experience, 6 J. LAW, FIN. & ACCT. 51 (2021).

17 See Stephen A. Hillegeist et al., More Frequent Financial Reporting and Market Feedback Effect: Evidence from U.S. and EU Regulatory Changes, J. OF ACCT. & PUB. POL'Y 56 (2026).

18 Jeremy C. Stein, Efficient Capital Markets, Inefficient Firms: A Model of Myopic Corporate Behavior, 104 Q. J. OF ECON. 655 (1989).

exacerbate them by increasing the information asymmetry between managers and outside investors and amplify the incentive for managers to signal through costly short-term actions.

The state of U.S. corporate investment also provides powerful evidence against the proposition that quarterly reporting constrains long-term strategic decision-making. U.S. public companies are investing at record levels in artificial intelligence infrastructure, committing hundreds of billions of dollars to data centers, semiconductor fabrication facilities, and foundational research, all while subject to the existing quarterly reporting regime.19 If quarterly reporting constrained managerial willingness to make long-horizon investments, one would expect underinvestment in precisely these capital-intensive, long-payoff projects. Instead, the evidence demonstrates that when managers identify potential value-creating long-term opportunities, they pursue them vigorously

regardless of the reporting calendar, and investors reward such investments with higher valuations. The mandatory quarterly reporting framework does not prevent companies from articulating long-term strategies to investors. It provides a regular mechanism through which management can demonstrate and compare progress toward stated long-term objectives, thereby maintaining investor confidence and reducing the cost of capital for long-duration projects.

Furthermore, the literature that the Proposed Rule cites in support of the short-termism concern does not in fact show that reducing mandatory disclosure frequency addresses this concern. The Proposed Rule cites Kraft et al. (2018) for the proposition that mandatory quarterly reporting causes short-termism and reduces long-term investment.20 While the study documents a decline in fixed-asset investment following increases in mandatory reporting frequency among U.S. firms between 1950 and 1970, the study in fact attributes this effect to increased monitoring by markets, which checked managers' ability to pursue private benefits or engage in growth strategies unchecked by market discipline, not a reduced focus on long-term objectives.
21

The Proposed Rule cites Ernstberger et al. (2017) as evidence that quarterly reporting encourages short-termism. The study found that when EU companies were required to provide quarterly financial disclosures, managers increased their tendency to make decisions aimed at meeting or exceeding quarterly earnings targets. 22 However, the study did not find that these decisions compromised long-term value creation. The study therefore does not substantiate the existence of short-termism or establish that quarterly reporting causes short-termism.

The Proposed Rule cites Graham et al. (2005) for its survey finding that a majority of executives would sacrifice long-term value to meet short-term earnings targets. 23 However, the study documents that this tendency is driven by concerns about stock price reactions, analyst

19 See, e.g., REUTERS, Big Tech to Invest About $650 Billion in AI in 2026, Bridgewater Says (Feb. 23, 2026),
https://www.reuters.com/business/big-tech-invest-about-650-billion-ai-2026-bridgewater-says-2026-02-23/.

20 See SECURITIES & EXCHANGE COMMISSION, supra note 7 at 24,998 n.246 (citing Arthur G. Kraft, Rahul Vashishtha,
and Mohan Venkatachalam, Frequent Financial Reporting and Managerial Myopia, 93 ACCT. REV. 249 (2018)).

21 See Stephen A. Hillegeist et al., supra note 17.

22 See SECURITIES & EXCHANGE COMMISSION, supra note 7 at 24,999 n.254 (citing Jürgen Ernstberger et al., The Real
Effects of Mandatory Quarterly Reporting, 92 ACCT. REV. 33 (2017)).

23 See id. at 24,991 n.161 (citing John R. Graham, Campbell R. Harvey, and Shiva Rajgopal, The Economic
Implications of Corporate Financial Reporting, 40 J. ACCT. & ECON. 3 (2005)).

expectations, and career risk, not the requirements of quarterly SEC filings. Reducing reporting frequency from quarterly to semiannual would not eliminate any of these pressures.

The Proposed Rule cites Fu et al. (2020) for its finding of an association between more frequent reporting and reduced corporate innovation, as measured by patent output and quality.24 This finding, however, must be weighed against the same authors' earlier and more directly relevant study, Fu et al. (2012), which demonstrates that higher reporting frequency reduces information asymmetry and the cost of equity capital, benefits that accrue to all investors and that facilitate precisely the kind of external financing that innovation-intensive firms require.25 Moreover, as Foucault and Fresard (2014) demonstrate, firms learn from their peers' stock prices when making investment decisions, and more frequent reporting improves the informativeness of those prices.26 A reduction in reporting frequency would therefore degrade the quality of the price signals upon which innovative firms rely to evaluate investment opportunities, potentially producing worse innovation outcomes than the quarterly regime it would replace.

The Proposed Rule also cites Gigler et al. (2014) for the authors' development of a model in which more frequent reporting can theoretically induce excessive managerial focus on short-term outcomes.27 However, this model is theoretical and is not grounded in empirical results. Moreover, this model does not account for the effects of sell-side analysts, activist investors, and financial media, and in particular the potential capacity of these market participants to monitor for and mitigate managerial focus on short-term outcomes that could compromise long-term value.

2. Reducing Disclosure Frequency Creates Costly Information Asymmetries

Empirical research also shows that reducing the frequency of mandatory disclosures increases information asymmetry between corporate insiders and public investors and decreases market efficiency. For example, Stoumbos (2023) demonstrates that information asymmetry grows by approximately 3.1% between earnings announcements, and that quarterly reporting cuts asymmetry growth time in half relative to semiannual reporting.28

As we review below, information asymmetries have the potential to: (i) reduce liquidity, (ii) increase volatility, and (iii) reduce disclosure comparability, which can increase the cost of trading for investors and the cost of capital for public companies.

24 See id. at 24,998 n.246 (citing Renhui Fu, Arthur Kraft, and Huai Zhang, Financial Reporting Frequency and
Corporate Innovation, 63 J. OF L. & ECON. 501 (2020)).

25 Renhui Fu, Arthur G. Kraft, and Huai Zhang, Financial Reporting Frequency, Information Asymmetry, and the Cost
of Equity, 54 J. OF ACCT. AND ECON. 132 (2012).

26 Thierry Foucault and Laurent Fresard, Learning from Peers' Stock Prices and Corporate Investment, 111 J. FIN'L
ECON. 554 (2014).

27 Frank Gigler et al., How Frequent Financial Reporting Can Cause Managerial Short-Termism: An Analysis of the
Costs and Benefits of Increasing Reporting Frequency, 52 JOURNAL OF ACCOUNTING RESEARCH 357 (2014).

28 Robert Stoumbos, The Growth of Information Asymmetry Between Earnings Announcements and Its Implications
for Reporting Frequency, 69 MGMT. SCI. 1901 (2023).

i. Reduced Liquidity

Stoumbos (2023) finds that switching from semiannual to quarterly reporting reduces bid-ask spreads by 1.6%, representing a meaningful improvement in trading costs that directly benefits all market participants, but particularly retail investors who are most sensitive to transaction costs.29 Fu et al. (2012) corroborate these findings, demonstrating that higher reporting frequency is associated with reduced information asymmetry and a lower cost of equity capital, as more frequent disclosures crowd out costly private information acquisition.30 Knappstein et al. (2020), in examining the reduction in quarterly disclosure for firms listed on the Frankfurt Stock Exchange, find statistically and economically significant harms to smaller firms as a result of increased information asymmetries.31

ii. Increased volatility

Some evidence also suggests that reduced disclosure frequency may also be associated with greater
volatility in the price of a company's stock. For example, Amiram et al. (2019) find that less frequent information flows lead to more sudden, discontinuous price movements and thus increase volatility.32 By contrast, when information flows to the market in a more continuous fashion,
volatility is reduced, trading activity increases, and liquidity improves. Reducing the frequency of mandatory disclosures could thus result in greater volatility to the extent companies choose to report semiannually.

Arif & De George (2020) provide evidence that semiannual reporters' stock returns are almost twice as sensitive to peer-firm earnings announcements as those of quarterly reporters, with subsequent return reversals indicating that this heightened sensitivity reflects overreaction rather than efficient price discovery. 33 This pattern of overreaction and reversal is economically significant, as it imposes costs on long-term investors who bear the consequences of temporary mispricing and favors short-term traders who can exploit the predictable reversal patterns. The theoretical underpinning for this phenomenon is established in Easley and O'Hara (2004), who find that when private information constitutes a greater proportion of total information, uninformed investors demand higher returns to compensate for the adverse selection risk they face.34 This evidence suggests that reducing reporting frequency can shift the balance toward private information, increasing the required rate of return and thus raising the cost of capital for all issuers.

29 Id.

30 Fu, Kraft, and Zhang, supra note 25.

31 Janina Knappstein, Marco Muschallik, and Andrew Schmidt, Information Asymmetry Effects of Deregulation-
Driven Decreases in Quarterly Financial Disclosure: Evidence from Germany, SSRN Paper (2020), https://ssrn.com/abstract=3278236.

32 Dan Amiram, et al., The Information Environment, Volatility Structure, and Liquidity, COLUM. BUS. SCH., RSCH.
Paper No. 15-62, (Feb. 21, 2019), https://ssrn.com/abstract=2618424.

33 See Salman Arif and Emmanuel T. De George, The Dark Side of Low Financial Reporting Frequency: Investors'
Reliance on Alternative Sources of Earnings News and Excessive Information Spillovers, 95 ACCT. REV. 23 (2020).

34 David Easley and Maureen O'Hara, Information and the Cost of Capital, 59 J. OF FIN. 1553 (2004).

iii. Reducing disclosure comparability

Another primary value of a regular reporting regime lies in consistency and comparability across companies. A standardized framework where all issuers report with the same frequency allows investors to more effectively compare company performance across an industry on a consistent basis, track quarter-over-quarter trends, identify seasonal patterns, and evaluate management's execution against stated objectives at regular intervals. As Foucault and Fresard (2014) and Badertscher et al. (2013) demonstrate, this comparability function is essential not only for the investors in any individual firm but also for the broader capital allocation process.35

This comparability function is diminished when some issuers report quarterly and others report semiannually. Investors would no longer align reporting periods across peer companies to conduct meaningful cross-sectional analysis.36 Moreover, as explained below, voluntary earnings releases do not replicate this comparability function because they lack the standardization, regulatory oversight, auditor review, and structured data requirements that make Form 10-Q filings useful for cross-company and cross-industry analysis.

3. Mandatory Quarterly Reporting Delivers Important Information Beyond Earnings Releases and Form 8-K.

As Part I explained, public companies commonly issue voluntary quarterly earnings releases in addition to Form 10-Q filings. The Proposed Rule reasons that many companies transitioning to semiannual reporting would likely continue this practice, thereby preserving a significant portion of the quarterly information currently available to investors. Public companies are also required to disclose on Form 8-K specified material events, such as a major acquisition or sale of assets, leadership changes or bankruptcies, within a few days after the event. The Proposed Rule thus similarly reasons that Form 8-K filings will continue to act as a safeguard that ensures disclosures of material information to the market if reporting frequency becomes semiannual.37

However, the empirical literature indicates that mandatory quarterly reporting provides valuable

information to investors beyond most voluntary earnings releases and Form 8-K.
McMullin et al. (2019) demonstrate that mandatory periodic quarterly reporting serves a fundamentally different and complementary function to reports of individual material events on Form 8-K. 38 Quarterly reports on Form 10-Q provide comprehensive, standardized financial statements and narrative disclosures that capture the full spectrum of a company's financial condition and operating performance, including developments that may not individually cross the

35 Foucault and Fresard, supra note 26; Brad Badertscher, Nemit Shroff, and Hal D. White, Externalities of Public
Firm Presence: Evidence from Private Firms' Investment Decisions, 109 J. FIN'L ECON. 682 (2013).
36 See Arif and De George, supra note 33.
37 SECURITIES & EXCHANGE COMMISSION, supra note 7 at 24,974.
38 See, e.g., Jeff L. McMullin, Brian P. Miller, and Brady J. Twedt, Increased Mandated Disclosure Frequency and
Price Formation: Evidence from the 8-K Expansion Regulation, 24 REV. ACCT. STUD. 1 (2019); Alina Lerman and
Joshua Livnat, The New Form 8-K Disclosures, 15 REV. OF ACCT. STUD. 752 (2010).

materiality threshold triggering a Form 8-K but that are collectively essential to informed investor decision-making.
Butler et al. (2007) argue that mandatory quarterly reports do not provide more timely information to the market, as earnings information is often anticipated through alternative channels. 39 However, this does not necessarily support the elimination of mandatory quarterly reporting. The fact that market participants anticipate quarterly earnings reflects the value that investors place on regular periodic information, a demand that would persist under a semiannual regime. The international evidence provided by Arif and De George (2020) addresses the potential consequences of less frequent mandatory disclosures.
40 When firms report only semiannually,
investors tend to rely more on alternative and less standardized indicators of a company's financial situation, including peer-firm results. As a result, investors may overreact from excessive information spillovers, which leads to volatility at the time of each semiannual report.
If there were a significant increase in the number of companies choosing to report semiannually, the elimination of mandatory quarterly reporting could disproportionately disadvantage retail investors who lack access to the alternative data sources and analytical resources available to certain institutional investors. Retail investors, who constitute a significant and growing proportion of U.S. equity market participation, rely primarily on mandatory periodic filings as their source of reliable, standardized financial information about portfolio companies. Sophisticated institutional investors can compensate for reduced public disclosure through proprietary data sources that are not contained in regulatory filings. For example, to estimate a retail business's financial position, certain institutional investors may draw on satellite imagery to measure vehicle and foot traffic to the company's stores and proprietary credit card transaction data to obtain the most recent information about the company's sales volumes.41 Individual investors generally do not have access to these data sources and may thus be more reliant on regulatory filings.
4. Mandatory Quarterly Reporting Provides Important Monitoring Benefits.
The academic literature also identifies important monitoring benefits of mandatory quarterly reporting.
For example, Downar et al. (2018) document the monitoring effect of more frequent disclosure, showing that the discipline imposed by regular reporting deadlines improves corporate governance outcomes.42 Healy and Palepu (2001), La Porta et al. (2006), and Haeberle and Henderson (2018) show that the effectiveness of corporate disclosure in reducing information asymmetry is a

39 SECURITIES & EXCHANGE COMMISSION, supra note 7 at 24,998 n.244 (citing Marty Butler, Arthur G. Kraft, and Ira
S. Weiss, The Effect of Reporting Frequency on the Timeliness of Earnings: The Cases of Voluntary

and Mandatory
Interim Reports, 43 J. ACCT & ECON. 181 (2007)).
40 Arif and De George, supra note 33.
41 Zsolt Katona, Marcus Lewis, and Suraj Srinivasan, On the Capital Market Consequences of Big Data: Evidence
from Outer Space, 60 J. OF FIN. & QUANT. ANALYSIS 551 (2025); Ilia D. Dichev and Jingyi Qian, The Benefits of
Transaction-Level Data: The Case of NielsenIQ Scanner Data, 74 J. ACCT. & ECON. (2022).
42 Benedikt Downar, Juergen Ernstberger, and Benedikt Link, The Monitoring Effect of More Frequent Disclosure,
35 CONTEMP. ACCT. RSCH. 2058 (2018).

function of the regulatory and legal mechanisms that ensure its reliability, including auditor verification, liability exposure, and standardized reporting requirements.43
Marinovic and Varas (2016) model the strategic timing of voluntary disclosures and demonstrate that mandatory reporting requirements are an important counterpart to voluntary disclosure regimes in facilitating the ability of markets to monitor company management.
44
In the case of the U.S. public company reporting framework, Form 10-Q filings are subject to liability under the Exchange Act, require CEO and CFO certifications under the Sarbanes-Oxley Act, must include financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles ("GAAP") and must be reviewed by an independent public accountant. This means that key company personnel are subject to potential legal liability for misleading Form 10-Q disclosures. Earnings releases, by contrast, are not required to be prepared in accordance with GAAP, are not required to be reviewed by an auditor, and are not subject to the same liability exposure. Mandatory quarterly disclosures therefore are an important complement to voluntary earnings releases. The Proposed Rule cites Bédard and Courteau (2015) to suggest that the incremental value of quarterly auditor reviews may not justify their expense.45 However, this study examines the narrow question of audit assurance quality, not the broader informational benefits of quarterly financial reporting to investors, analysts, and the market as a whole.
5. International Evidence Indicates that Eliminating Mandatory Quarterly Reporting Has Had Unclear Effects.
Empirical evidence from jurisdictions that have reduced the frequency of mandatory corporate disclosures indicates that the effects of such reforms are unclear. In particular, neither the United Kingdom nor the European Union has experienced improved valuations, enhanced capital-raising activity, or more robust initial public offering activity relative to the United States following their elimination of mandatory quarterly reporting.
46 To the contrary, the gap in revenue growth,
profitability, and market capitalization has increased since those jurisdictions eliminated mandatory quarterly reporting.
47 Although there are significant differences between the size and
dynamics of the capital markets and disclosure practices of companies in the United States and in
43 Paul M. Healy and Krishna G. Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets: A
Review of the Empirical Disclosure Literature, 31 J. OF ACCT. & ECON. 405 (2001); Rafael La Porta, Florencio Lopez-
de-Silanes, and Andrei Shleifer, What Works in Securities Laws, 61 J. OF FIN. 1 (2006); Kevin S. Haeberle and M.
Todd Henderson, A New Market-Based Approach to Securities Law, 85 UNIV. OF CHI. L. REV. 1313 (2018).
44 Ivan Marinovic and Felipe Varas, NO NEWS IS GOOD NEWS: VOLUNTARY DISCLOSURE IN THE FACE OF LITIGATION,

47 RAND J. OF ECON. 822 (2016).
45 Jean Bédard and Lucie Courteau, Benefits and Costs of Auditor's Assurance: Evidence from the Review of Quarterly
Financial Statements, 32 CONTEMP. ACCT. RSCH. 308 (2015).
46 See INVESTOR ADVISORY COMMITTEE, Recommendation of the IAC Subcommittee Regarding Quarterly vs. Semi-
Annual Reporting at 5 (Jun. 4, 2026), https://www.sec.gov/files/draft-recommendation-iaosubcommittee-quarterly-
semi-annual-reporting-052026.pdf.
47 See SECURITIES INDUSTRY AND FINANCIAL MARKETS ASSOCIATION, 2025 Capital Markets Fact Book (Jul. 2025),
https://www.sifma.org/wp-content/uploads/2024/07/2025-SIFMA-Capital-Markets-Factbook.pdf.
See also Daniela Hathorn, US vs Europe: A Widening Performance Gap Driven by Fundamentals, CAPITAL.COM (Apr.
29, 2026), https://capital.com/en-int/analysis/us-vs-europe-a-widening-performance-gap-driven-by-fundamentals.

the United Kingdom and European Union, the evidence from these markets suggests that the effects of reducing mandatory disclosure frequency are unclear.
Several studies examine this evidence in detail. Bornemann et al. (2025) provide evidence from the Vienna Stock Exchange of adverse capital market consequences resulting from the elimination of mandatory quarterly reporting, including a deterioration in liquidity and increased information asymmetry.48 Behrmann et al. (2025) evaluate the EU's Transparency Directive, which eliminated mandatory quarterly financial reporting for firms listed on the Frankfurt Stock Exchange, and find that reduced quarterly disclosure increased information asymmetry (as measured by bid-ask spreads and price impact) and decreased firm value.49 Notably, the study finds that these effects are strongest for first-tier, index-listed stocks with dispersed ownership, precisely the type of firm that constitutes the vast majority of U.S. public equity market capitalization.
In addition, Bar-Hava (2021) examined the market effects of moving from quarterly to semiannual reporting for companies on the Tel Aviv Stock Exchange. The study documented significant negative market reactions for firms that switched to semiannual reporting. These findings indicate that investors interpret such transitions as adverse signals about firm quality or management's willingness to maintain transparency.50
6. The Compliance Cost Savings from Semiannual Reporting Would Be Minimal
The Proposed Rule contends that a semiannual reporting framework would reduce compliance costs for public companies. However, the economic analysis estimates annual savings of only approximately $198,000 per issuer, an amount that is economically insignificant relative to the revenues of a typical public company.51
The operational realities of public companies confirm the view that compliance cost savings from the Proposed Rule would be minimal. More specifically, public companies maintain quarterly financial reporting systems to satisfy the informational demands of their boards of directors, lenders, and internal management processes. Moreover, credit agreements and debt indentures routinely require borrowers to deliver quarterly financial statements, maintain compliance with financial covenants measured on a quarterly basis, and provide lenders with timely notice of material adverse changes in financial condition.52 Although adapting this information for public filing in accordance with the prescriptive line item and narrative disclosure requirements of Form 10-Q results in marginal costs including attention from the company's managers, these costs are modest relative to the total cost of the underlying financial reporting infrastructure. As a result,
48 Tobias Bornemann, Anna-Lena Moosman, and Zoltan Novotny-Farkas, The Consequences of Abandoning the
Quarterly Reporting Mandate in the Prime Market Segment, 34 EUR. ACCT. REV. 89 (2025).
49 Vanessa Behrmann et al., The Deregulation of Quarterly Reporting and Its Effects on Information

Asymmetry and
Firm Value, 64 REV. OF QUANT. FIN. & ACCT. 1221 (2025).
50 Keren Bar-Hava, Switching to Semi-annual Financial Statement Reports—Market Reaction, Audit Fee and
Corporate Governance Quality, 9 J. FIN. & ACCT. 249 (2021).
51 SECURITIES & EXCHANGE COMMISSION, supra note 7 at 25,000.
52 See Mayme Beth F. Donohue, Malcolm C. Weiss, and Hunton Andrews Kurth, Opt Out of Quarterly Reporting?
Read Your Debt Documents First, NAT'L L. REV. (May 13, 2026), https://natlawreview.com/article/opt-out-quarterly-
reporting-read-your-debt-documents-first.

companies electing semiannual reporting would continue to incur most of the costs associated with quarterly financial reporting, making any resulting compliance cost savings minimal.
III. Conclusion
Our review of the academic literature and market evidence finds that the potential benefits of adopting a semiannual disclosure regime are unclear. The evidence indicates that, to the extent short-termism exists, it is likely the product of a complex interaction of market forces that reduced mandatory disclosure frequency may not address. It also finds that reduced disclosure frequency could lead to costly information asymmetries. Evidence from other jurisdictions indicates that reducing mandatory disclosure frequency has had unclear effects on capital markets. Moreover, compliance cost savings would be minimal because managers will still require quarterly financial information, and the incremental cost of publicly disclosing that information is relatively small.
We therefore recommend that the SEC retain the current quarterly reporting mandate, which provides a disciplined and standardized system of public accountability that advances the SEC's mission to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.
* * *
Thank you for your consideration of the Committee's position. Should you have any questions or concerns, please do not hesitate to contact the Committee's President, Professor Hal S. Scott (hscott@capmktsreg.org) or its Executive Director, John Gulliver (jgulliver@capmktsreg.org) at your convenience.
Respectfully submitted,
John L. Thornton Hal S. Scott R. Glenn Hubbard
CO-CHAIR PRESIDENT CO-CHAIR

Competitive Enterprise Institute, Committee for Justice, Southwest Public Policy Institute, Center for a Free Economy, Pelican Institute for Public Policy, Rio Grande Foundation, American Commitment, Small Business & Entrepreneurship Council, Frontiers of Freedom, Institute for Liberty, Taxpayer Protection Alliance, R Street Institute, Market Institute, Citizens Against Government Waste — Jul 6, 2026
July 06, 2026
The Honorable Paul S. Atkins
Chairman
U.S. Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549
Dear Chairman Atkins:
As leaders of conservative and free-market organizations interested in reducing red tape that

limits opportunities for middle-class investors and entrepreneurs, we applaud the SEC for this proposed rule to give public companies the option of semi-annual reporting.

We believe that easing the reporting mandate to semiannual from quarterly is long overdue, as most other countries have moved away from or never implemented requirements for public firms to report to investors this frequently. Thus, the current mandate puts American companies and their shareholders at a competitive disadvantage.

The costs of the quarterly reporting mandate are substantial, and giving companies the semiannual option would result in significant savings for many firms. As noted in this rule from the SEC's economic analysis, a company that took advantage of the option to move from quarterly to semiannual reporting would save on average $198,000 per year. This savings could be used to pursue growth opportunities for the company that could benefit its employees and shareholders.

As the rule notes, the reduced costs of semiannual reporting "could also be a positive factor in encouraging additional companies to raise capital through registered securities offerings or to become or remain a public company." It is important to also note that this rule does nothing to change the SEC's numerous anti-fraud rules and requirements that public companies immediately disclose material events that could affect financial performance.

This rule is ultimately about advancing investor choice. If investors really like quarterly financial reports, they could find companies that still issue them. But investors who would rather companies use the cost savings to enhance their bottom line should not be denied the benefits of the semiannual option.

Thank you for your consideration on this important matter.

John Berlau
Director of Finance Policy
Competitive Enterprise Institute
Ashley Baker
Executive Director
The Committee for Justice
Patrick M. Brenner
President & CEO
Southwest Public Policy Institute
Ryan Ellis
President
Center for a Free Economy
Daniel J. Erspamer
CEO
Pelican Institute for Public Policy
Paul J. Gessing
President
Rio Grande Foundation
Phil Kerpen
President
American Commitment
Karen Kerrigan
President & CEO
Small Business & Entrepreneurship Council
George Landrith
President
Frontiers of Freedom
Andrew Langer
President
Institute for Liberty

Ross Marchand
Executive Director
Taxpayer Protection Alliance
Caroline Melear
Fellow, Finance, Insurance, & Trade
Program
R Street Institute
Charles Sauer
Founder & President
Market Institute
Tom Schatz
President
Citizens Against Government Waste

Connecticut Office of Consumer Counsel — Jul 6, 2026
July 6, 2026
Ms. Vanessa Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: File No. S7-2026-15 – Proposed Rule on Semiannual Reporting and Form 10S
Dear Ms. Countryman and Members of the Commission:
On behalf of the Connecticut Office of Consumer Counsel ("OCC"), we respectfully submit limited comments to the Securities and Exchange Commission (the "SEC" or "Commission") on the Proposed Rule that would allow public companies to file semiannual reports on a newly created Form 10S in lieu of quarterly reports on Form 10-Q.
The OCC's Interest in the Proposed Rule
The OCC is an independent agency in the State of Connecticut and serves as the advocate for consumer interests in all matters which affect Connecticut consumers with respect to public service companies, electric suppliers and certified telecommunications providers, including, but not limited to, rates and related issues, ratepayer-funded programs and matters concerning the reliability, maintenance, operations, infrastructure and quality of service of such companies, suppliers and providers.
Conn. Gen. Stat. § 16-2a(a).1 The OCC is also "authorized to appear in and participate in any regulatory or judicial proceedings, federal or state, in which such interests of Connecticut consumers may be involved, or in matters affecting utility services rendered or to be rendered in this state may be involved. Id. The OCC has frequently submitted comments to the Federal Communications Commission and participates in proceedings of the Federal Energy Regulatory Commission.
The OCC's specific interest in the Proposed Rule concerns the impact that the Proposed Rule would have on regulatory oversight of our regulated companies that provide essential services over facilities and structures located on public streets and highways. The following comments will therefore be limited to that impact and will not address the impacts on financial markets and investors. OCC is particularly concerned with impediments and burdens the Proposed Rule would have on state utility rate cases and on monitoring of regulated companies' earnings and capital expenditures.
1 The term "public service companies" includes electric distribution, gas, telephone, water, and cable companies,
Conn. Gen. Stat. § 16-1(a)(3), the overwhelming majority of which are substantial public companies.

Changing the long-established quarterly reporting cycle for public companies to a six-month cadence will most likely create an information asymmetry in setting utility rates.2 Utilities will approach rate cases with much more financial information than state regulators and consumer advocates, like the OCC, would otherwise possess. Wider earnings dispersion in the form of return on investment reported on a semi-annual basis would undoubtedly create more surprises in rate case proceedings. Regulators and consumer advocates will have to rely on discovery during rate cases without quarterly Form 10-Qs to evaluate the regulated company's responses to such discovery.3 The Proposed Rule will make it more difficult to establish accurate "test years" in rate cases. The standard quarterly data in Form 10-Q also enables state regulators to track seasonal shifts in energy usage and fuel expenses.

Although as demonstrated in footnote 2, Connecticut already requires the submission to the state's Public Utilities Regulatory Authority ("PURA") of SEC filings, including the 10-Q, the implementation of the Proposed Rule may require PURA or other state utility commissions to mandate state specific quarterly financial filings, which would counter any goal of reducing administrative burdens for public utilities. The quarterly Form 10-Q filings also enable state regulators and consumer advocates to track ongoing capital expenditures, thereby monitoring spending trends which reflect grid modernization efforts and overall investments in network and plant improvements.

The bottom line is that the SEC's Proposed Rule relating to moving to a six-month reporting cycle will result in less transparency by public service companies that will impact more than investors and financial analysts. The Proposed Rule will also create an information gap for utility commissions and consumer advocates, to the detriment of consumers of essential utility services. For these reasons, OCC respectfully requests that that the Commission not approve the Proposed Rule.

2 One financial commenter has suggested that framing the shift to semi-annual Form 10-S as optional ignores the reality of market dynamics that will lead to both major corporations and smaller and mid-cap competitors facing pressure "to avoid bearing the comparative cost of transparency." Comments of Karl T. Muth, J.D., M.B.A., M.Phil., PhD., Lecturer, Northwestern University Pritzker School of Law at p. 2.

3 By a long-standing decision in Docket No. 88-09-06 RE01, Order No. 1 requires the submission of important financial, operational, and regulatory information submitted by public companies to the Securities and Exchange Commission ("SEC") that are critical for keeping the Authority and OCC informed about Connecticut's public service companies. These submissions are Form 10Q, Form 10K, Form 8K, Quarterly Stockholders Report, and Annual Stockholders Report.

Respectfully submitted,

STATE OF CONNECTICUT
OFFICE OF CONSUMER COUNSEL
CLAIRE E. COLEMAN
CONSUMER COUNSEL

By: Claire E. Coleman
Consumer Counsel
Andrew W. Minikowski
Agency Legal Director
Burton B. Cohen
Staff Attorney

Corinne O — Jul 6, 2026
Subject: File No. S7-2026-15 From: Corinne O Reporting needs to continue to be provided on a quarterly basís. It's not fair to shareholders and investors who need the information for decision making to provide reports only 2x per year. Please vote AGAINST changing the reporting from quarterly to semiannually. Quarterly reporting is the norm and it should stay that way! Thank you.

Craig C. Retired Military Officer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Craig C. In these times of economic uncertainty, lack of transparency in the formulation of Federal policy, and the Epstein class manipulation of political elites, we need more information, not less. Allowing corporations to cut in half their financial reporting allows them cover that will negatively impact the economy, retirement accounts, and the savings of Americans.

Crowe LLP — Jul 6, 2026
Crowe LLP
Independent Member Crowe Global
225 West Wacker Drive, Suite 2600
Chicago, Illinois 60606-1224
Tel +1 312 899 7000
Fax +1 312 899 5300
www.crowe.com
July 6, 2026
Office of the Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: Semiannual Reporting, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
File No. S7-2026-15
Dear Office of the Secretary:
Crowe LLP appreciates the opportunity to comment on the Commission's proposed rule "Semiannual Reporting" (the proposal), which would permit certain Exchange Act reporting companies to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q.
We support the Commission's objective of reducing unnecessary reporting burdens while maintaining investor protection, market transparency, and capital formation through an optional framework. Reporting cadence should be evaluated in light of company-specific facts, investor expectations, and market considerations.
Our comments focus on how the proposal would operate in practice for registrants, auditors, audit committees, and market participants. We consider how a semiannual reporting cadence would affect the preparation and review of interim financial information, the evaluation of significant accounting matters

and related disclosures, and the coordination of interim procedures with the annual audit. We also consider circumstances in which companies continue to provide quarterly information voluntarily or in
connection with earnings releases, investor communications, or securities offerings.
We encourage the Commission to design any final framework so that semiannual reporting fits efficiently
within the existing public company reporting and capital markets system. This includes consideration of
how semiannual reporting would interact with Form 8-K reporting, earnings releases, registration statements, comfort letters, and financial statement age requirements. A framework that works cleanly
with these existing processes would help registrants evaluate whether semiannual reporting is appropriate while maintaining investor confidence and market efficiency.
Pillars
The following principles guide our comments:
Investor decision-usefulness and market transparency.
A semiannual reporting framework should support clear, decision-useful communication to investors. Registrants that elect semiannual reporting should be able to use required filings and other established
channels, including Form 8-K and earnings releases, to provide material information in a timely manner
consistent with existing disclosure obligations.
Flexibility and proportionality.
An optional framework allows registrants to determine, based on their facts and circumstances, whether
quarterly or semiannual reporting best serves the needs of their investors and other stakeholders.
Reliability of interim financial reporting.
Investors and other market participants should be able to understand the nature and reliability of interim
financial information, whether it is included in a required filing, voluntarily provided, or used in connection
with a securities offering. The final framework should support consistent expectations regarding the preparation, review, and use of interim financial information under a semiannual reporting model.
Capital markets functionality.
The final framework should work effectively for companies that access the capital markets between required periodic reports. This includes consideration of securities offerings, underwriter due diligence,
comfort letters, and financial statement age requirements.
Flexible reporting framework
If the Commission permits semiannual reporting, we support the flexibility of an optional semiannual reporting framework. Public companies differ in size, complexity, industry, investor base, capital markets
activity, and contractual or regulatory obligations. Those differences make flexibility preferable to a mandatory semiannual reporting model.
The U.S. capital markets are the strongest in the world in significant part because investors have confidence in the quality, reliability, and timeliness of public company reporting. Any change to reporting
frequency should be implemented with that confidence in mind. For many companies, quarterly reporting
might continue to provide meaningful value to investors and other market participants. It could also support access to capital, investor relations, liquidity, and other business needs. For other companies,

semiannual reporting might better align reporting costs with investor needs and market expectations. A
flexible framework would allow management to evaluate those tradeoffs based on each company's facts
and circumstances, while allowing investor expectations and market forces to influence the appropriate
reporting cadence.
At the same time, optionality should be implemented in a manner that preserves the strengths of the U.S.
capital markets. Different reporting cadences might affect comparability among registrants in the same
industry or peer group, and investors might benefit from transparency and predictability regarding a
company's reporting cadence. For that reason, the decision to elect semiannual reporting should not be
viewed solely as a cost reduction exercise. Management, with appropriate board and audit committee
oversight, should consider investor expectations, market needs, capital markets plans, the nature of the
company's business, and the expected use of interim financial information outside required periodic
reports. Where semiannual filers provide interim information through other channels, investors should be
able to understand the nature of that information and the extent of auditor involvement, if any.
Earnings releases
Although the Commission generally does not require quarterly earnings releases under current rules,
many companies issue them voluntarily, and exchange listing standards and market practice may create
practical expectations. Earnings releases today vary widely in content, format, and level of auditor
involvement. Should the Commission require semiannual filers to provide earnings releases, it should
engage with investors and other market participants as those stakeholders are best positioned to address
what information they need and the appropriate level of auditor involvement. In addition, the Commission
should consider whether there should be a formal mechanism to correct material errors in required
earnings releases.
Auditors stand ready to perform reviews under Public Company Accounting Oversight Board (PCAOB)
Auditing Standard 4105, Reviews of Interim Financial Information (AS 4105) if the Commission
determines that auditor review procedures should be required for first and third quarter information
provided by semiannual filers. However, AS 4105 currently is designed for reviews of interim financial
information presented as financial statements or in summarized form that purports to conform with GAAP
and applicable regulatory requirements. Accordingly, any review requirement should be developed
together with clear expectations for the information subject to review and the basis on which that
information is prepared. This might require the Commission to institute regulatory requirements applicable
to required earnings releases for semiannual filers (for example, through standardization of required
earnings release information within Regulation S-X or S-K). Depending on those changes, the
Commission might also need to coordinate with the PCAOB to ensure AS 4105 is fit for purpose under

any new reporting framework.

Interim disclosure requirements

We believe the Commission should evaluate preparer feedback to determine whether the burdens associated with Form 10-Q arise primarily from the quarterly reporting cadence or from the content of the interim reporting requirements. If the burden is driven in part by repetitive or non-material interim disclosures, the Commission could consider adopting a parallel change-based instruction in Regulation S-K for Form 10-Q non-financial statement disclosures, similar in concept to Rule 10-01(a)(5) of Regulation S-X. If preparers indicate the burden rests with the recognition, measurement, or disclosure requirements of accounting principles generally accepted in the United States (GAAP), the Commission should work with the Financial Accounting Standards Board (FASB) to evaluate any changes to interim reporting.

Interim review procedures

An issuer's selection of semiannual reporting or quarterly reporting would not change the nature of procedures performed in an independent public accountant's interim review. Under AS 4105, interim reviews consist principally of analytical procedures and inquiries of persons responsible for financial and accounting matters. The nature of those procedures should not change solely because the interim period is six months rather than three months; however, because AS 4105 currently includes references to quarterly and year-to-date interim financial information, technical conforming changes or interpretive guidance might be needed to apply those requirements cleanly to Form 10-S.

While the nature of the procedures would remain broadly consistent, the extent and timing of procedures could differ. Under the proposal, a semiannual filer generally would have one required interim review for the Form 10-S covering the first six months of the fiscal year, rather than three Form 10-Q reviews under the current quarterly reporting framework. Certain recurring procedures, including engagement administration, management inquiries, audit committee communications, filing reviews, representation letters, footnote tie-out, and completion procedures, would occur less often and represent the most likely sources of efficiency. The substantive analytical procedures and inquiries that form the core of an interim review, by contrast, generally scale with changes in financial reporting risks, business developments, discrete events, and the volume of transactions during the period under review. As a result, the net effect on aggregate effort, timing, efficiency, and cost is uncertain and would depend on the registrant's facts and circumstances rather than result in a direct proportional reduction.

Disclosure controls, ICFR, and audit strategy

A shift to semiannual reporting would not change the design objectives of a company's disclosure controls and procedures or internal control over financial reporting. Those controls should continue to support timely disclosure decisions and reliable financial reporting. However, the timing and frequency of certain controls, particularly period-end controls related to the financial close, financial statement preparation, disclosure review, and management reporting, might be affected.

The impact on ICFR would depend on how management adapts its control environment. Many controls operate daily, monthly, quarterly, or annually independent of SEC reporting deadlines. However, if management aligns certain period-end controls only with semiannual reporting dates, those controls would operate less frequently. That could affect the timing of management's identification and remediation of control deficiencies, particularly where fewer control operation points are available before year-end.

For auditors, the effect on audit strategy would depend largely on whether management changes the nature, timing, or frequency of relevant controls. Auditors would still be able to perform interim procedures for the audit of ICFR and the financial statements, including procedures within a semiannual reporting period. However, reduced reporting frequency could affect the timing of ICFR testing, the availability of interim evidence, and the nature and extent of year-end procedures. If either management or the auditor identifies control deficiencies later in the reporting cycle, management will have less time to remediate, and auditors will have fewer opportunities to evaluate whether corrective actions are operating effectively before year-end.

For the financial statement audit, auditors might continue to perform audit-level procedures during the year, particularly for significant transactions, new accounting standards, complex estimates, or other matters that arise before year-end. Those procedures typically affect the timing of audit work rather than the overall extent of procedures required for the annual audit. However, the ability to perform meaningful interim audit procedures depends on the company maintaining sufficiently complete and reliable books and records at the relevant interim dates.

Accordingly, semiannual reporting could create efficiencies for some registrants, but the impact would not be uniform. The risk that misstatements or control deficiencies are identified later might increase if management reduces the frequency of financial reporting controls or interim close processes. That risk could be mitigated where management maintains monthly or quarterly controls, and where auditors and management continue periodic touchpoints during the year to support audit planning, evaluate significant developments, and maintain an effective annual audit cadence.

Application of GAAP and current reports

We do not believe a semiannual reporting model requires broad changes to GAAP or International Financial Reporting Standards (IFRS). ASC 270 applies to interim financial statements and notes prepared in accordance with GAAP and is not limited to quarterly reporting periods. Accordingly, the basic recognition, measurement, and disclosure framework should be capable of operating for semiannual financial statements.

The Commission should, however, coordinate with the FASB or the International Accounting Standards Board (IASB) to identify targeted clarifications and conforming amendments where current GAAP or

IFRS
refers to “quarter,” “quarterly,” “three-month period,” “quarter-to-date,” or similar concepts (for example,
ASC 280, Segment Reporting, and ASC 270, Interim Reporting). Those references might be clear in a
quarterly reporting model but less clear when a registrant’s required interim reporting period is six months.
Additional areas where coordination with the FASB might be needed include:
 Earnings per share. ASC 260 includes guidance for year-to-date diluted EPS that uses quarterly diluted EPS computations as building blocks, including the incremental shares included in each quarterly diluted EPS computation. In a semiannual reporting model, the FASB should clarify whether diluted EPS should be computed using the six-month period as the relevant interim period or whether a semiannual filer must perform underlying quarterly computations to arrive at the six-month amount. That distinction could matter because the result could differ depending on whether the calculation is performed using quarterly building blocks or a single six-month interim period.
 Hedge accounting. ASC 815 requires hedge effectiveness assessments at least every three months under ASC 815-20-35, an obligation that operates independently of a registrant’s SEC filing cadence. Because a semiannual filer would remain subject to that requirement whether or not it issues an earnings release, conforming amendments might not be necessary. However, the Commission should work with the FASB to confirm that the every-three-months requirement continues to apply and clarify any references that are keyed to the timing of reported earnings or financial statements.
 Interaction with ASU 2025-11. If an entity electing semiannual reporting continues to publish quarterly earnings releases on a voluntary or required basis, the Commission should work with the FASB to evaluate how that financial information should be presented after the effective date of Accounting Standards Update (ASU) 2025-11, Interim Reporting (Topic 270): Narrow Scope Improvements. ASU 2025-11, effective for public business entities for interim reporting periods within annual reporting periods beginning after December 15, 2027, clarifies that ASC 270 applies when an entity provides interim financial statements and notes in accordance with GAAP, including condensed statements, and does not apply merely because an entity provides less extensive interim financial information such as selected financial statements, account balances, financial statement elements, ratios, or other interim metrics. This raises GAAP application issues, which might depend on the nature and extent of information published in an earnings release, including:
o Adoption dates in interim periods. Many accounting standards require adoption in interim periods or in interim periods within annual periods. If a semiannual filer issues only a first quarter earnings release that does not include GAAP interim financial statements and notes as contemplated in ASU 2025-11, questions might arise about whether selected financial information included in the release should reflect adoption of a material accounting standard that would otherwise be adopted in the next GAAP interim financial statements. The Commission should coordinate with the FASB to clarify how semiannual filers should apply interim-period adoption requirements when they voluntarily provide selected first quarter financial information.
o Other recognition, measurement, and disclosure matters. Other GAAP recognition, measurement, and disclosure requirements might also need clarification in light of ASU 2025-11 when a semiannual reporting company voluntarily provides first or third quarter earnings releases that do not include interim financial statements and notes in accordance with GAAP. The Commission should work with the FASB to evaluate how areas such as income tax valuation allowances, estimated annual effective tax rates, goodwill impairment, and management’s going concern assessment should be applied in a first or third quarter earnings release.

Separately, semiannual reporting might have current reporting implications under Item 2.06 of Form 8-K.
Under the current instruction, a registrant is not required to file an Item 2.06 Form 8-K if the impairment
conclusion is made in connection with the preparation, review, or audit of financial statements required to
be included in the next periodic report, provided that report is filed on time and includes the required disclosure. In a semiannual reporting model, that exception could defer disclosure for a longer period than
under the current quarterly reporting framework, particularly for impairment conclusions reached in the
second half of the fiscal year when the next required periodic report might be the Form 10-K. The Commission could consider whether targeted amendments to Item 2.06 would be appropriate for semiannual filers to preserve timely disclosure of material impairment conclusions, such as by narrowing
the periodic-report exception or limiting its availability when the next periodic report is not expected to be
filed within a period comparable to the current quarterly reporting framework.
Comfort letters
Semiannual reporting raises two distinct comfort letter considerations: whether accountants may issue a
comfort letter and what level of comfort AS 6101 permits accountants to provide. A semiannual reporting
cadence would not, by itself, preclude a comfort letter. AS 6101 provides a framework for letters to underwriters and certain other requesting parties in connection with financial statements and other financial information included or incorporated by reference in securities offering documents.
The more significant issue is the level of comfort accountants may provide over the subsequent change
period after the most recent audit or review. Under AS 6101, accountants may provide negative assurance on subsequent changes in specified financial statement items only when the as-of date is less
than 135 days after the end of the most recent period for which the accountants have performed an audit
or review. If the as-of date is 135 days or more after that period, accountants may not provide negative
assurance and are limited to reporting procedures performed and findings obtained.
Those mechanics would continue to apply under a semiannual reporting model. Depending on the timing
of the capital raising transaction, there might be circumstances in which subsequent change period negative assurance is not available. In those circumstances, the accountant could still issue a comfort
letter, but the relevant comfort would be limited to procedures performed and findings obtained rather
than negative assurance.
A registrant that needs negative assurance to support a capital markets transaction could elect to prepare
and include interim financial information in the offering document and engage its accountant to perform
an AS 4105 review of that information. That approach would provide a more recent audited or reviewed
period from which the 135-day period is measured, subject to the requirements of AS 6101 and AS 4105.

This approach provides a workable mechanism for issuers and underwriters to address transaction-specific needs without requiring all semiannual filers to maintain quarterly reporting solely for comfort letter purposes.
Accordingly, we do not believe changes to AS 6101 or the Commission's rules governing comfort letters
are necessary to accommodate semiannual reporting. The existing framework specifies that negative
assurance is available only within the prescribed period following an audit or review, and procedures-and-
findings comfort remains available when that condition is not met. Issuers, underwriters, and their advisers can determine in individual transactions whether additional interim financial information and review procedures are needed to facilitate the offering.
Merger related observations
Because semiannual reporting would operate through a company-level election, certain merger and transition scenarios could require additional guidance to avoid uncertainty in applying reporting cadence
and financial statement age requirements. For example:
 Entity financial statements in an S-4 registration statement. The proposal amends Regulation S-X so that staleness is measured by reference to the end of the most recently completed interim period reported or due on Form 10-Q or Form 10-S. Where the merging parties are on different cadences, the Commission should consider clarifying which entity's cadence governs the age of financial statements determination included in the S-4 and how a difference should be reconciled to permit registration statement effectiveness.
 Post-merger reporting cadence. Because the proposal would generally make the election company-level, fixed for the fiscal year, and changeable only at the next Form 10-K (or via registration statement for a non-reporting entity), three common merger scenarios might present an opportunity for the Commission to provide clarification in a final rule:
o In a forward merger, does the legal acquiror's existing election govern, or is a new election permitted?
o In a reverse merger of two reporting companies, does the post-combination cadence follow the legal registrant or the accounting acquiror?
o In a reverse merger with a private target that is the accounting acquiror, may the target make a fresh election or is it bound by the legal registrant's prior election?
It would be helpful if the Commission addressed these situations in any final rules, specified the timing and mechanics of any permitted election, and, if applicable in cases where the Commission specifies optionality, whether there is a preferable option.
 Transition reporting. Where a merger triggers a fiscal-year change and the constituent entities had different reporting frequencies, it would be helpful for the Commission to clarify which cadence and corresponding deadline under Rules 13a-10 and 15d-10 governs the stub-period transition report.
Closing
We thank the SEC for the opportunity to comment on the proposal and are available to answer any questions regarding the views expressed in this letter.
Sincerely,
Crowe LLP

Cynthia Nolen Private investor. Master of Science - Nursing — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cynthia Nolen I disagree with the allowing companies the freedom to file financial documents in an semiannual basis as this would limit the amount of information available to private investors and give some companies the ability to shelter signifiant

changes from the public which could unfairly hurt individual investors.

Cynthia Noonan — Jul 6, 2026
Subject: File No. S7-2026-15 From: Cynthia Noonan Dear SEC: Please keep quarterly reporting requirements in place for publicly traded companies. This system has worked mostly well for over 50 years. As regular investors, timeliness and transparency are key in making decisions about investments. Keep mandatory quarterly reporting. Thank you.

D Terzian — Jul 6, 2026
Subject: File No. S7-2026-15 From: D Terzian Keep quarterly reporting. In a time of AI, cryptocurrency, prediction markets, big technology, unstable geopolitics, and unpredictable tariff structures, is it really the right move to pull the shades down?

D. Bishop — Jul 6, 2026
Subject: S7 2026-15, S7 2026-17, S7 2026-18, S7 2026-19, S7 2026-08, S7 2026-05, S7 2026-13, S7 2026-20 From: D. Bishop Affiliation: Jul. 6, 2026 All reporting, amendment, position changes remain the same as they are now. What needs to be add is a list of all subsidiaries owned by parent company when 10k form is filed. What else needs to be included is what pools of securities or notes they have acquired or have ownership of. As well as the first 6 numbers used in their trading Cusip number to make it easier for the public to find.
The corruption happening with in this system is being unmasked and the system is trying so hard to find another way to hide it. Please don't make it harder for the people of america to lower the debt of this country. These companys investors can pick up and leave at any moment but it's the people who can't and have to live with the damage this will further cause. Bring solution please not more burdens. Thank you for your time and consideration and a chance to be acknowledged.
Have a wonderful day and beautiful life.

D. Ford Small Business Owner — Jul 6, 2026
Subject: File No. S7-2026-15 From: D. Ford I firmly believe that publicly traded companies should be required to disclose information quarterly, if not more frequently. In fact, as we rapidly advance into the era of artificial intelligence, real-time disclosures are not only feasible but also the direction we should be heading in. Transparency in the public markets has been instrumental in enabling individual investors to make informed investment decisions with their own money for decades. Removing this transparency would harm those who are striving to build a substantial nest egg for themselves and their families, while simultaneously giving an unfair advantage to insiders, institutional investors, and analysts who have relationships with these public companies. Therefore, I strongly oppose this new rule.

D. Wisniewski — Jul 6, 2026
Subject: File No. S7-2026-15 From: D. Wisniewski Keep quarterly reporting. Quarterly reporting is essential both for the enforcement of securities law and responsibility to shareholders of all sizes. Irresponsible corporate practices were a primary cause of the Great Depression AND in 2008 with

the Great Recession with companies "too big to fail" being bailed out by taxpayers. The speed of business is faster than in 1934 and in 2008; companies must report quarterly - more frequently would be better.

Dan Perkins — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dan Perkins DO NOT STOP REQUIRING QUARTERLY REPORTS!

Dan Rooney — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dan Rooney What this proposal will actually do is provide regular people with half the transparency we get now, and an additional head start for insiders with information we won't have. Please keep things the way the are now.

Dana Hand — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dana Hand This ruling would be unfair to everyday Americans.

Dana Oliphant — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dana Oliphant I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Daniel Garant, EVP and Global Head, Capital Markets and Credit Investments, British Columbia Investment Management — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Submitted electronically via SEC.gov
Re: Proposed Rule on Semi-annual Reporting, File No. S7-2026-15
Dear Secretary Countryman,
We write this comment letter in response to Securities and Exchange Commission's (SEC) invitation for
comments dated May 5, 2026, on the proposed amendments to allow companies to file semi-annual reports on Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposed Rule").
British Columbia Investment Management Corporation (BCI) manages approximately CAD $314 billion in
assets for pension plans, insurance funds, and trust funds representing approximately 725,000 beneficiaries in British Columbia. As a long-term institutional investor with over 39% of our AUM

invested in U.S. markets, we welcome the opportunity for engagement.
BCI invests in U.S. securities with a multi-year time horizon and has a strong interest in maintaining a
disclosure regime that produces decision-useful information, supports efficient capital allocation, and sustains confidence in U.S. markets over the long term. The Commission's mandate to protect investors
contributes greatly to BCI's long-term confidence in U.S. capital markets. That mandate is exercised in
part through disclosure requirements which ensure that public companies disclose material information
accurately, consistently, and in a form that investors can use. In evaluating the Proposed Rule, BCI's primary consideration is investor protection.
BCI is an associate member of the Council of Institutional Investors (CII) and a member of the International Corporate Governance Network (ICGN). We support the comment letters submitted by each organization in response to the Proposed Rule. This submission sets out BCI's own perspective.
BCI respectfully urges the Commission to retain the existing quarterly reporting framework for all Exchange Act reporting companies.
Direct Reliance on Quarterly Disclosure
Some of the information contained in quarterly reports, including management's forward-looking operational analysis, company-specific risk assessments, and capital resource updates, exists because of
mandatory reporting requirements and cannot be replicated through alternative means. Where such requirements are weakened, that information is simply lost. Investors are willing to bear the costs associated with quarterly reporting because timely, reliable financial information is fundamental to informed capital allocation and efficient markets. Reducing the frequency of disclosure may lower compliance costs for issuers, but it does so by reducing transparency, increasing information asymmetries, and transferring costs and risks to investors.
In managing public equity and fixed income portfolios across global markets, BCI relies on quarterly reporting in ways that semi-annual reporting cannot replace. Three consequences are most significant.
Trend identification: From an operational standpoint, more frequent reporting gives our portfolio managers more opportunities to observe operating trends and identify inflection points before they become material to valuation. Reducing to semi-annual reporting may create blind spots regarding financial, operational and management performance that are harder to detect early, and by the time a
semi-annual report discloses deteriorating fundamentals, the damage to portfolio value may already be
significant.
Information asymmetry: While BCI engages directly with management teams as part of our stewardship
activities, that type of access is not uniformly available for all investors. We continue to rely on the standardized public disclosure record as the foundation for investment decisions between formal engagement events, and retail investors and smaller institutions rely on it entirely. If companies report
semi-annually but continue to engage selectively with certain investors on an interim basis, those with
direct corporate access gain a disproportionate informational advantage. This can result in a two-tier market that benefits large, well-resourced domestic investors at the expense of international investors
and retail participants.
Proxy voting. Most U.S. public companies hold their Annual General Meetings in the spring, after the

first quarter Form 10-Q is filed. Under semi-annual reporting, BCI would routinely make proxy voting decisions on items such as director elections, executive compensation, and shareholder proposals based
on year-end data that may be five or six months old, impairing our ability to assess whether management's recent performance warrants the support we are asked to extend.

The Costs of the Proposed Rule Outweigh the Benefits

The Commission advances two justifications for the proposed rule, these are: reducing regulatory burden to encourage companies to go public and reducing managerial short-termism. The available third-party research on both justifications is inconclusive and does not, in our view, provide clear support for the Proposed Rule.

Cost savings and IPOs: The Commission's economic analysis estimates the net reduction in direct compliance costs at approximately $198,000 per issuer per fiscal year1. This figure may overstate the
practical savings, as companies would still need to maintain accurate financial information for operational purposes, meet contractual quarterly reporting obligations to lenders, and in many cases continue producing voluntary releases. Advances in artificial intelligence further undermine the cost rationale, since AI tools make granular, structured disclosure more consumable to investors than before,
while reducing the processing burden that once made volume a concern. Finally, available research

1 Semi-annual Reporting, Securities Act Release No. 11414, 91 Fed. Reg. 24,968 (May 7, 2026).

suggests that the decline in IPO activity has been driven primarily by the greater availability of private
capital, not disclosure compliance costs.2

On short-termism: The Commission's economic analysis acknowledges the academic literature on this
question is mixed. In BCI's view, the short-termism dynamic is driven by forward earnings guidance, analyst consensus estimates, and compensation tied to near-term targets, not by historical financial reporting. If management is inclined to reduce funding for a research program to meet a quarterly earnings target, it faces the same incentive at a six-month horizon.

Should the Commission wish to address short-termism directly, alternatives that focus on forward guidance practices would be more closely matched to this objective.

Examples from International Markets

The United Kingdom provides the most relevant comparison. From 2007 to 2014, companies on the London Stock Exchange's main market were required to publish quarterly "Interim Management Statements" which consisted of a narrative update on financial position and material developments. In
2014 the UK's Financial Conduct Authority removed this requirement, moving UK companies to semi-
annual reporting. The impacts that followed are instructive.

First, the costs to market quality were real. Companies that stopped quarterly reporting experienced a
reduction in analyst coverage, deterioration in price efficiency, higher bid-ask spreads and higher costs
of equity capital.3 Notably, these market-quality costs arose from the removal of a disclosure obligation
that was narrower in scope than Form 10-Q: the UK's Interim Management Statement was a narrative
update only, carrying none of the financial statements, or XBRL requirements that accompany a quarterly 10-Q filing. These outcomes invite a closer look at whether reduced reporting frequency serves the goal of encouraging more companies to go and stay public.

Second, the anticipated benefit did not materialize. A CFA Institute Research Foundation study of the

UK experience found no statistically significant change in firms' investment decisions and no evidence
that management's decision-making horizon lengthened following the move to less frequent reporting.4
These results cast doubt on the short-termism rationale offered in support of the Proposed Rule, and the result does not support it.
Taken together, the UK experience suggests that reduced reporting frequency carries measurable costs
to market quality without delivering the desired changes in corporate behaviour.
2 Michael Ewens et al., Regulatory Costs of Being Public: Evidence from Bunching Estimation, 153 J. Fin. Econ. 103775 (2024).
Removing all estimated regulatory costs increases the average annual IPO likelihood after 2000 from 0.95% to only 1.4%,
explaining just 7.3% of the observed decline from the pre-2000 period
3 Pozen, Nallareddy & Rajgopal, Consequences of Mandatory Quarterly Reporting: The U.K. Experience, Columbia Business School Research
Paper No. 17-33; CFA Institute Research Foundation (2017), cited in Proposed Rule at n.62 and n.255.
4Sandra Peters & Matthew Winters, Investor Perspectives: Quarterly Reporting, CFA Institute (April 2026), Exhibit 28.

The SEC Investor Advisory Committee Recommendation
On June 4, 2026, the Commission’s Investor Advisory Committee (IAC) voted against the Proposed Rule
and recommended that the Commission retain quarterly reporting requirements for public companies.5
The IAC found that the cost-reduction premise is poorly substantiated by the empirical record; that the
evidence does not support the view that short-termism is a major problem for U.S. public companies today; that semi-annual reporting would widen the gap between inside and public information, increasing insider trading risk; that it would increase the risk of internal control deficiencies and material
misstatements going undetected on a timely basis; and that retail investors are most likely to be negatively impacted, as they primarily rely on quarterly disclosures and lack direct access to company
management.6
BCI respectfully urges the Commission to follow the advisory body’s recommendation.
Conclusion
The available empirical evidence demonstrates that reduced disclosure frequency carries measurable
costs to market quality without delivering the behavioural change. The costs to investor protection, market quality, and capital allocation efficiency are material. As such, BCI respectfully urges the Commission to retain the existing quarterly reporting framework.
We would welcome the opportunity to discuss this matter further. For questions or to arrange a meeting, please contact Jennifer Coulson, Senior Managing Director & Global Head of ESG, at jennifer.coulson@bci.ca, or Susan Golyak, Director of ESG, at susan.golyak@bci.ca.
Respectfully submitted,
Daniel Garant
EVP and Global Head, Capital Markets and Credit Investments
British Columbia Investment Management Corporation
cc:
SEC Commissioner Hester M. Peirce

SEC Commissioner Mark T. Uyeda
Jennifer Coulson, Senior Managing Director and Global Head, ESG, BCI
Susan Golyak, Director, ESG, BCI
5 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semi-annual Reporting (June 4, 2026), https://www.sec.gov/files/recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf.
6 Ibid.

Daniel Glatter Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Daniel Glatter I am writing to urge the United States Securities and Exchange Commission (US SEC) to NOT change reporting requirements for publicly-traded companies from quarterly to semiannually. I understand that the job of the US SEC is to protect investors such as me. It appears that changing the requirement for reports from companies from quarterly to semiannually, would reduce protections for individual investors. As an individual investor I rely on quarterly reports to make informed decisions about investments in publicly-traded companies. Please keep the requirement that publicly-traded companies publish reports quarterly. Thank you!

David Englert Retired Trader Joe's employee, flight instructor, design consultant — Jul 6, 2026
Subject: File No. S7-2026-15 From: David Englert I would prefer that the reporting remain on the quarterly basis rather than the proposed semi-annual. I want to be aware of more timely reporting information. Thank you

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David Losson — Jul 6, 2026
Subject: File No. S7-2026-15 From: David Losson I would not like to see this rule take effect as ongoing improvements in technology make reporting easier and more accessible than ever. The SEC should encourage and require MORE transparency and reporting, not less, for retail investors who do not have the same advantages of time and expertise as institutional investors. Please, protect the transparency of one of the greatest engines of wealth creation for amateur investors and private citizens across the nation.

Debora McFerrin Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Debora McFerrin I'm writing to voice my disapproval concerning S7-2026-15. Publicly traded companies need to make their information available quarterly, so the public, can make accurate decisions. A lot of fraud and abuse can happen within the additional 3 months of non-reporting. It will be hard to call out issues the longer they go on. If the SEC doesn't require accountability and transparency, is there a need for the agency? I've heard that the corporations say this will save them money. This cost should be negligible because they still have to keep the books. Reporting is much simpler in the digital age as it's not like they have to mail all of the reports out. Granted they'll need to send mail to some of the stockholders but perhaps they can take this "expense' out of the CEO's salary. As a American tax payer, I would like the government to remember that it's for the people and not just the administration's rich friends.

Deborah Kachel — Jul 6, 2026
Subject: File No. S7-2026-15 From: Deborah Kachel Absolutely believe this rule change will harm small investors and pension fund holders. There is no legitimate reason for this change, and it makes risk management of our retirement portfolios a much dicier proposition. So no. A 1000 times, NO.

Debra Edwards — Jul 6, 2026
Subject: File No. S7-2026-15 From: Debra Edwards I am writing to request that you do not allow reports to be reduced from four times per year to two. Under this proposal, investors would receive only half as many official updates about the businesses they own and be at a great disadvantage when trying to make decisions about their investments. Less transparency increases uncertainty which can be potentially devasting because we did not have the information when it was needed.

Dee — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dee Keep quarterly reporting! It is proper and your job and service to those who trust you. Stay honest and above board at all times. You live in a glass house, keep it clear with what you do.

Dina Weiss VP Operations — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dina Weiss We need quarterly reporting for public companies to be maintained by the SEC as we need visibility into our investments. When we purchase shares, we own a piece of the company and we need to be updated quarterly so that we are not blindsided by lack of transparency and visibility, If we only allow reporting 2x a year the volatility will increase and make it much more challenging to determine whether our investment thesis remains intact. The lack of visibility and transparency diminishes investor confidence and market integrity.

Don A. Essig — Jul 6, 2026
Subject: File No. S7-2026-15 From: Don A. Essig I am a retired American with much of my retirement savings invested in stocks of American corporations. It is of great intertest to me to know what is going on with the financial health of the companies which I own in part. For this reason, I am wholeheartedly opposed to any lessening of financial reporting requirements. Too much can go wrong in six months. Please keep the financial reporting frequency quarterly. Thank you.

Don E Baun — Jul 6, 2026
Subject: File No. S7-2026-15 From: Don E Baun The risk of increased malfeasance far outweighs any other consideration. If short-term goals are problematic, they need to be addressed individually and directly, not by rolling back much needed protections.

Donald A. Zakrowski, Sr. Vice President, Finance and Chief Accounting Officer, Eli Lilly and Company — Jul 6, 2026
Eli Lilly and Company
Lilly Corporate Center
Indianapolis, Indiana 46285
U.S.A.
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
RE: Comment Letter on Proposed Rule – Semiannual Reporting (File Number S7-2026-15)
Dear Ms. Countryman:
Eli Lilly and Company ("Lilly") appreciates the opportunity to submit comments in response to the Securities and Exchange Commission's (the "Commission") proposed rule on Semiannual Reporting, released on May 5, 2026. Lilly is engaged in the discovery, development, manufacturing, marketing, and sales of pharmaceutical products worldwide. Founded in 1876 and listed on the New York Stock Exchange for over 70 years, Lilly has a long history of commitment to transparent and timely disclosure to its shareholders and the investing public. We commend the Commission for its thoughtful initiative to modernize the financial reporting landscape for Exchange Act reporting companies.
Lilly's Position on the Proposal
Lilly is supportive of the proposal put forth by the Commission on Semiannual Reporting. If adopted substantially as proposed, we currently anticipate electing to file semiannual reports on the new Form 10-S, supplemented by voluntary quarterly earnings releases to provide our investors with timely and decision-useful financial information. We believe the proposal will result in a reduction of administrative burden associated with Form 10-Q, with very minimal impact on the investor community.
Limited Impact on Investors
Lilly believes that the proposal will not meaningfully diminish the financial information available to our investors. In line with current market practice, Lilly initially and broadly disseminates its quarterly financial results through an earnings release. As a general matter, our earnings release contains all material information related to the applicable quarter. Subsequent to our earnings release, we file our quarterly report on Form 10-Q. Given this practice, we receive few inquiries from investors and other stakeholders about information available exclusively in our Form 10-Q filings.
If adopted, Lilly anticipates continuing to furnish quarterly earnings releases containing financial and operational metrics relied upon by investors to make informed and timely decisions. This is consistent with our longstanding practice and investor expectations. In combination with ongoing Form 8-K disclosure obligations, we believe that our investors and the public at large would continue to be well-informed with decision-useful information.
Reduced Administrative Burden
The option for semiannual reporting on Form 10-S provides a meaningful opportunity to reduce the recurring administrative burden compared to the current reporting cycle. While we would continue our current accounting close processes (including internal controls) each quarter to maintain the accuracy of information in our voluntary earnings releases, there are significant costs we incur specific to Form 10-Q that would be reduced with this proposal. These include both time and financial costs related to Form 10-Q preparation, management review, and external review by outside advisors. These savings would be redirected toward activities in line with our strategic priorities, all while maintaining availability of critical information for our investors and the general public.

Specific Comments
Availability
Lilly supports the Commission's proposal to make the semiannual reporting option available to all Exchange Act reporting companies. Broad eligibility appropriately reflects the diversity of issuer facts and circumstances.
Timing
Lilly is supportive of the earliest practicable adoption timeline. We do not foresee significant time requirements from a systems or process perspective that would require a long transition period. Lilly believes that it would be ready to transition to semiannual reporting beginning with the first quarter of 2027. More broadly, the opt-in nature of the proposal eliminates the need for a lengthy transition period. Issuers that prefer a longer transition have the flexibility to continue their current practices.
Voluntary Earnings Releases
Lilly supports the Commission's proposal for earnings releases to continue to be furnished as opposed to filed. The furnished framework appropriately reflects the voluntary nature of earnings releases and maintains a clear distinction from mandatory periodic reporting obligations.
Rule 10b5-1 Plan Cooling-Off Period
Lilly encourages the Commission to update the Rule 10b5-1 cooling-off period for officers and directors so that it ends the earlier of the existing benchmark or two business days after a company furnishes an earnings release. Without this change, insiders at semiannual reporters would face an unnecessarily long cooling-off period in Q1 and Q3 simply because no Form 10-Q is filed — a result that was never intended by the rule.
Lilly believes this adjustment is appropriate regardless of whether the proposed rule is adopted. Earnings releases are already the primary means by which companies share financial results with the public, so it is more logical to tie the cooling-off period to that date rather than a later filing. This is particularly relevant in Q4, where the gap between an earnings release and the Form 10-K filing can stretch several weeks.
Lilly Corporate Center, Indianapolis, Indiana, 46285, U.S.A.
Conclusion
Lilly supports adoption of the proposed rule. Semiannual reporting will not diminish the quality or timeliness of material information available to investors — earnings releases, current reports on Form 8-K, and the continuing obligations of Regulation FD will ensure that the market remains appropriately informed. At the same time, the reduction in mandated periodic filings will meaningfully reduce compliance costs and management time for issuers, freeing resources for operational and strategic priorities. We urge the Commission to finalize the rule.
We thank the Commission for the initiative and welcome the opportunity to discuss further.
Please feel free to contact me at (317) 651-2310 with any questions.
Sincerely,
ELI LILLY AND COMPANY
/s/ Donald A. Zakrowski
Donald A. Zakrowski
Sr. Vice President, Finance and Chief Accounting Officer
Lilly Corporate Center, Indianapolis, Indiana, 46285, U.S.A.

Donna Henderson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Donna Henderson As a person whose entire retirement portfolio consists of stock, requiring companies to be fully transparent in their reporting is of the utmost importance to me and my family. I oppose reducing companies filing requirements to semiannual Form 10-S, even if it is revised, in lieu of the current requirement for quarterly Form 10-Q reporting

under the Securities Exchange Act. This information is vital to my decision-making concerning whether I approve of the direction of the companies and provides information that I use to formulate make statements at their annual meetings. It also impacts whether I decide to sell or hold the stocks. I want full quarterly transparency. The reports can be provided on the company's website with notice provided by email or even text. I have no problem with the reduction of unnecessary costs, but the elimination of quarterly transparency is not in the stockholders best interest.

Donnelley Financial Solutions (DFIN) — Jul 6, 2026
Dan Leib
Donnelley Financial Solutions
391 Steel Way
Lancaster, PA 17601
312-326-7710
dan.leib@dfinsolutions.com
July 6, 2026
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
RE: Semiannual Reporting File Number S7-2026-15
Dear SEC:
Donnelley Financial Solutions (DFIN) is a leader in risk and compliance solutions, providing technology solutions and technology-enabled services to clients across the globe. Since 1983, we've been committed to delivering the best possible service and solutions to our clients in support of the Securities and Exchange Commission's (SEC's) ongoing modernization and rulemaking. Public and private companies, as well as investment and other regulated companies, engage DFIN for our SEC domain expertise and solutions to file secure, accurate, timely, and validated disclosures to the SEC, which are needed to ensure effectively functioning capital markets.
We appreciate the opportunity to submit comments concerning the proposed rule for Semiannual Reporting.
Per the Request, DFIN is submitting for the Commission's consideration the following responses to the questions asked in the rule proposal. For ease of review, we have omitted any questions to which, DFIN has no response:
QUESTIONS
1. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?

DFIN Response:
We applaud the commission for providing optionality and flexibility to the filing community.
We think all companies should have the option to elect semiannual or quarterly reporting.
2. We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that
file Form 10-Q today to file semiannual reports. Should we instead require all companies to file semiannual
reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual
reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?
DFIN Response:
We think providing all companies with the option of electing semiannual or quarterly reporting
is the best path forward.
5. We are proposing that the filing deadlines for semiannual reports on Form 10-S be the same as for quarterly
reports on Form 10-Q. Should the filing deadline for semiannual reports on Form 10-S be longer or shorter than
proposed? If so, what would be an appropriate filing deadline? Do companies need more time to prepare
semiannual reports than quarterly reports and if so, why? Should smaller public companies, newly public
companies, or emerging growth companies be afforded a longer filing deadline for Form
DFINsolutions.com
10-S to allow for additional time to consult with their accountants and advisers?
DFIN Response:
We think the filing deadlines for the new Form 10-S should be consistent with the filing
deadlines as proposed (i) 40 days for large accelerated filers and accelerated filers (as
defined in § 240.12b-2); and (ii) 45 days for all other issuers. Issuers will have the option to
elect their reporting frequency each year, providing sufficient flexibility in the compliance
deadlines.
8. Should the check box that indicates a company has elected semiannual reporting be added to registration
statements on Forms 10, S-1, S-3, S-4, and S-11 and annual reports on Form 10-K as proposed? Should we
add a similar check box to any other forms, including Forms 1-A or 8-A? If so, why?
DFIN Response:
Yes, we think the check box should be added to registration statements listed above and
annual reports on Form 10-K as proposed. We do not see a need to include Forms 1-A or 8-
A.
10. Our proposal would require Exchange Act reporting companies that elect to file semiannual reports to
continue with that interim reporting frequency for the rest of the fiscal year in which the election was made.
Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first six months of
a fiscal year and then file a quarterly report for the third quarter for that fiscal year. Likewise, companies would
not be allowed to file a quarterly report on Form 10-Q for the first quarter of a fiscal year, file a semiannual
report on Form 10-S for the first six months for that fiscal year, and not file a quarterly report on Form 10-Q for

the third fiscal quarter. Would this proposed approach help avoid potential confusion that could be caused by
changes in interim reporting frequency during a fiscal year? Is it necessary to add any language to the proposed
rules to make more explicit the requirement to maintain the selected frequency for the full fiscal year? Rather
than the proposed approach, should we allow: (1) semiannual filers and quarterly filers to make a change in
interim reporting frequency during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports
during the fiscal year? Should issuers that elect semiannual reporting be required to commit to that disclosure
frequency for a certain period of time? Why or why not?
DFIN Response:
DFIN agrees with the approach the SEC has taken in the proposed rule. We believe limiting
the frequency of electing 10-S or 10-Q within a fiscal year provides transparency and
predictability to other stakeholders, namely investors, advisors and others involved in the
reporting process.
12. Should correction of errors with respect to the Form 10-K check box related to semiannual reporting be
permitted as we propose? Are the proposed time limits on when an error correction may be made appropriate?
In addition to allowing error correction in an amended Form 10-K—or in lieu thereof—should we allow check
box error correction through a Form 8-K filing?
DFIN Response:
DFIN agrees with how the proposed rule is written and that correction of errors with respect to
the Form 10-K check box should not be allowed through a current Form 8-K filing. If check
box corrections via an 8-K were permitted, we believe the SEC should consider creating a
new form 8-K item number to bring attention to this disclosure.
13. We are proposing a new Form 10-S for companies that elect to file semiannual reports. Is the proposed new
form needed? Should there be one form for all interim reports, regardless of whether they are for a fiscal quarter
or a semiannual period? If so, why?
DFIN Response:
DFIN agrees with the how the proposed rule is written, the new Form 10-S should be
introduced for those opting for semiannual reporting. Without a new Form Type it may be
difficult to write clear form instructions describing appropriate disclosure for both the quarterly

and semiannual period which could lead to investor and issuer confusion. There should not
be a single form type for all interim reporting. We also believe that the current Form 10-Q
should remain so the market can distinguish between those issuers that file semiannually vs.
quarterly. Leaving the Form 10-Q form type permits companies to elect to make no changes
to their current reporting practices.
15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure
requirements of Form 10-Q to reduce the burden on reporting companies of filing this form, such as amending
the current rules for the required interim financial statement review by an independent public accountant, XBRL
data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17

CFR 229.701
(Item 701 of Regulation S-K), or year-to-date comparisons involving financial statements and MD&A? How
should these requirements, or any other requirements of Form 10-Q, be revised? What aspects of Form 10-Q's
current reporting framework are most burdensome for reporting companies?
DFIN Response:
DFIN agrees with how the proposed rule is written and does not believe the reporting frameworks are burdensome. In fact, technological advances in disclosure management tools such as DFIN's have streamlined the reporting process, allowing issuers to improve accuracy and reduce potential risks. For example, XBRL tagging is a standard part of the disclosure process and in most companies, is embedded in reporting workflows through disclosure management tools used by issuers to prepare and submit their regulatory filings. XBRL reported SEC data from public companies and investment management companies is a robust and powerful resource for the plethora of data aggregation and analysis tools in active use today. As these tools increasingly utilize AI, they are more efficient (faster, less resource intensive, more consistently accurate) when using data in structured format. While we support the SEC's goal to promote public companies, we do not think the frequency of interim financial statements or the content of such reports are a significant factor in a company's decision to become or remain public.
34. If the proposal is adopted, what should be the compliance date for the proposed amendments? If the
proposal is adopted, is there a need for a transition period and, if so, what should be the length of the period?
DFIN Response:
We think the compliance date should be at least 9-12 months from final rule date. The SEC should provide enough time for companies to analyze their investor base and other factors, in order to determine at their year-end if semiannual reporting or quarterly reporting is appropriate for their business.
45. Should the Commission make any other changes to transition reports under Rules 13a-10 and 15d-10 to
effectuate semiannual reporting?
DFIN Response:
Yes, similar to the transition report Form 10-QT, DFIN believes a new Form 10-ST should be created and serve a similar purpose.
* * *

Thank you for the opportunity to provide feedback for the Commission's consideration.
Sincerely,
_____
Dan Leib
Chief Executive Officer
Donnelley Financial Solutions

Donnie Sellers None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Donnie Sellers Ridiculous to consider changing reporting to 6 months

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doug adkins — Jul 6, 2026
Subject: File No. S7-2026-15 From: doug adkins Douglas, retired. I worked for WorldCom when it went under, and witnessed the losses of many fellow employees. Holding the CEO and the CFO accountable every quarter will stop the losses before they get too big.

Dr. Walter Maust Jr., Retired Dentist and Member of Motley Fools — Jul 6, 2026
Subject: File No. S7-2026-15 From: Dr. Walter Maust Jr., Retired Dentist and Member of Motley Fools I have been an investor for more than 50 years, and I am opposed to semi-annual reporting of publicly traded companies. I realize that it costs money to print the quarterly forms or send them electronically, but six months is too long for companies to report their financial data, whether there are underperforming or outperforming. It allows companies too much time to keep keep bad or good news from everyday investors.

E. Edwards — Jul 6, 2026
Subject: File No. S7-2026-15 From: E. Edwards Keep quarterly reporting Keep at least some accountability Don't make it easier for the companies to lie, cheat, and steal more than they already do.

Edison Electric Institute — Jul 6, 2026
July 6, 2026
Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC
20549-1090
Re: Semiannual Reporting, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140;
File No. S7-2026-15 (the "Proposed Rule")
Dear Ms. Countryman,
The Edison Electric Institute ("EEI") appreciates the opportunity to respond to the Securities and Exchange Commission's (the "SEC") Proposed Rule. The Proposed Rule intends to "reduce the regulatory burden of being a reporting company" and has "the goal of providing more flexibility with respect to . . . mandated disclosure." We support these objectives and greatly appreciate the SEC's efforts to streamline the reporting obligations of U.S. public companies. In alignment with the SEC's objectives, we encourage the SEC to pair optional semiannual reporting with targeted reforms to quarterly reporting, which we believe in combination will further advance the SEC's objectives to streamline reporting obligations.
The electric power industry is one of the most capital-intensive industries in the U.S. and our companies often have multiple SEC registrants under a single parent company, which creates significant reporting obligations.
EEI is the association that represents all U.S. investor-owned electric companies. Our members provide safe, reliable electricity for nearly 250 million Americans and operate in all fifty states and the District of Columbia. EEI members are among the most capital-intensive companies in the U.S., and often have multiple SEC registrants within a corporate structure (often a publicly traded holding company and several subsidiary registrants). They also frequently must produce

extensive quarterly disclosures for lenders, rating agencies, regulators, and other counterparties in addition to SEC filings. Additional background information on our quarterly reporting requirements is discussed below.

Many EEI members' Form 10-Qs are often 100-150 pages or more when prepared across multiple registrants, with substantial length attributable to MD&A, core financial statements, and voluminous footnotes. This multi-registrant, multi-financial statements structure substantially increases time and cost to prepare quarterly filings while often providing limited incremental investor value.

We support the introduction of semiannual reporting, but encourage the SEC to allow registrants to elect to continue to file quarterly reports.

IM-#11067380.9

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC
20549-1090

We are broadly supportive of the SEC's efforts to streamline the reporting burden on U.S. public companies. When contemplating both SEC and other quarterly reporting obligations, there is a significant burden on EEI member companies.

Our comments below provide additional considerations the SEC should address if it moves forward with Form 10-S requirements, as well as other disclosure simplification initiatives the SEC could consider.

The SEC should preserve the option of voluntary quarterly reporting if registrants want to provide additional disclosures to the capital markets.

In the Proposed Rule, the SEC requests comment as to whether the SEC should "require" all reporting companies to file semiannual reports (Question 2, p. 32). We recommend preserving optionality for quarterly or semiannual filing. This will allow companies to choose the appropriate reporting frequency based on their facts and circumstances. As an example, if a company believes its investor base would prefer quarterly reporting, we do not believe the SEC should preclude it from providing this.

Mandatory semiannual reporting could create complications for registrants' access to the capital markets absent accompanying reforms from the PCAOB and broader changes in financing practices. EEI offers the following example of how mandatory semi-annual reporting, absent other accompanying reforms, may not actually streamline reporting obligations.

Historically, EEI members have leveraged the financial statements filed using Form 10-Q in securities offerings. EEI members may choose to continue to file a quarterly Form 10-Q for this purpose. As companies in a capital-intensive industry, some EEI members issue securities on a relatively frequent basis and therefore may decide to continue to file SEC quarterly financial statements in support of accessing financial markets.

In the auditor's comfort letter delivered in connection with an underwritten securities offering, the underwriters typically request negative assurance as to changes in specified financial statement items subsequent to the end of the most recent period for which the auditors have performed an audit or review. However, current rules of the Public Company Accounting Oversight Board (the "PCAOB") prohibit auditors from providing such negative assurance if the most recent audited or reviewed financial statements are older than 134 days. In effect, unless the PCAOB adjusts its rules, a registrant that reports semiannually may need to separately prepare quarterly financial statements to ensure that the comfort letter delivered in a securities offering during the latter part of a semiannual period will include negative assurance. To further facilitate semiannual reporting, we recommend that the SEC encourage the PCAOB to consider adjusting its rules.

Receipt of negative assurance from the issuer's auditors is a key piece of an underwriter's due diligence efforts, and many underwriters may be unwilling to participate in securities offerings where negative assurance is not provided. Accordingly, if a registrant were to rely solely on semiannual reporting, they may have difficulty in accessing capital markets during the latter part of a semiannual period, which could harm efficient capital formation, negatively impact registrants' liquidity and otherwise disrupt companies' financing and cash management protocols. Our members could be uniquely affected, as the electric utility industry is one of the most capital-intensive industries in the United States and our members accordingly have significant financing requirements.

To remedy the issue, registrants may still need to prepare quarterly financial statements and have them reviewed by their auditors.

The SEC also should consider initiatives to simplify the 10-Q requirements (assuming registrants file on an optional basis) and allow simplified quarterly disclosure options to be made available to registrants.

The SEC should consider streamlining the disclosure requirements of Form 10-Q.

In the Proposed Rule, the SEC requests comment as to whether the SEC should revise the disclosure requirements of Form 10-Q to alleviate the burden on reporting companies of preparing this form (Question 15, p. 36). We believe that the SEC can further achieve its objective of reducing the regulatory burden on public companies by streamlining the disclosure requirements of Form 10-Q if companies still choose to file.

The scope of the quarterly disclosure requirements applicable to registrants that are subsidiaries of a publicly traded company should be right-sized.

Many investor-owned electric companies have multiple SEC registrants in their corporate structure, typically consisting of a publicly traded holding company and certain of its subsidiaries. It is not uncommon for our members to report for up to eight entities and for their quarterly reports on Form 10-Q to be 100-150 pages. As shown in the table below for EEI's ten largest members by market capitalization, the MD&A and Footnotes to the Financial Statements are the major contributors to the size of the Form 10-Q. Therefore, to meaningfully reduce the regulatory burden on investor-owned electric companies, the SEC should narrow the quarterly financial statement and disclosure requirements applicable to these subsidiary registrants.

IM-#11067380.9
Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC
20549-1090
Third Quarter of 2025 Form 10-Q Pages
MD&A and
Other
Holding Company
of
Combined 10-Q
Financial

Footnotes of
(Glossary/Controls/P
Ranking
Registrant(s)
(Excludes Exhibits) MD&A
Statements Footnotes
art II/Market Risk)
Combined 10-Q %
Company A 2 57 13 10 26 8 68%
Company B 6 151 54 33 54 10 72%
Company C 8 123 18 34 60 11 63%
Company D 8 213 62 48 86 17 69%
Company E 2 83 15 13 45 10 72%
Company F 3 142 38 20 67 17 74%
Company G 7 208 92 43 64 9 75%
Company H 1 38 12 5 14 7 68%
Company I 8 159 38 42 58 21 60%
Company J 2 76 15 12 44 5 78%
Average 5 125 36 26 52 12 70%
Max 8 213 92 48 86 21 78%

We recognize that filing quarterly financial statements for subsidiary registrants may be beneficial for the investing public. However, the scope of the required MD&A and footnote disclosure for such financial statements is overly broad and certain aspects of this disclosure are not necessarily meaningful or beneficial for the investing public on a quarterly basis. For example, financial statement footnote disclosures relating to benefit plans, derivatives and hedging, fair value measurements, income taxes, financing activities and variable interest entities are either not relevant for electric utilities or provide little useful information when presented on a quarterly basis.

Registrants should have the option to provide such footnote disclosure for subsidiary registrants only when material changes have occurred during the reporting period. We appreciate that the footnote disclosure requirements are driven largely by the standards of the Financial Accounting Standards Board ("FASB"), and we encourage the SEC to work with FASB to right-size the scope of these requirements.

Moreover, the SEC should revise Form 10-Q and the applicable items of Regulation S-K so that the requirements thereof apply solely to the publicly traded holding company, and not to the subsidiary registrants, for quarterly periods.

The equity of these subsidiary registrants generally is not publicly traded, and we therefore believe that the above-discussed disclosures do not provide the investing public with meaningful information. The minimal benefit of providing this information is far outweighed by the burden of preparing it. An additional alternative would be to allow companies to just provide the base financial statements for subsidiary registrants (without the footnotes and MD&A sections) in a supplemental schedule to the documents.

An alternative to a 10-Q in a period where a 10-S is not presented could be an extended press release, furnished on Form 8-K.

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC
20549-1090

We believe the Proposed Rule will allow semiannual reporters to provide a level of quarterly information (e.g., earnings, updates to financial guidance and selected footnotes and disclosures) using Form 8-K. This would allow these companies to meet Regulation FD requirements, without having to provide a full set of financial statements, MD&A, footnotes, etc. Under this approach, companies would file materials that are similar to their Earnings Press Release, which companies consider the most relevant information required by investors. This approach would still provide investors with the most relevant information at a significantly reduced burden to SEC registrants.

Certain other quarterly disclosure requirements should be streamlined.

As currently in effect, Item 303(c)(2) of Regulation S-K requires a discussion of material changes in the registrant's results of operations with respect to (i) the most recent fiscal year-to-date period and the corresponding year-to-date period of the preceding fiscal year and (ii) either (a) the most recent quarter for which a statement of comprehensive income is provided and the corresponding quarter for the preceding fiscal year or (b) the most recent quarter for which a statement of comprehensive income is provided and the immediately preceding sequential quarter. The SEC should instead permit registrants to disclose only one of (i) or (ii).

Moreover, the SEC should streamline the disclosure requirements of Item 701 of Regulation S-K. Specifically, we believe that the following pieces of information currently required by this item do not provide meaningful information for investors:

• The names of the principal underwriters.
• The aggregate underwriting discounts and commissions.
• The exemption from registration claimed and the facts relied upon to make the exemption available.

In summary, in addition to its semi-annual reporting proposal, we recommend that the SEC reconsider the existing requirements of Form 10-Q to reorient the form toward its purpose of providing the investing public with timely and useful information about material developments in a registrant's business and financial condition. We encourage the SEC to revise Form 10-Q so that quarterly filings function more like an extended earnings release, emphasizing concise updates, developments and material changes. The scope of the financial statement footnote disclosure, applicable to both the publicly traded company and its registrant subsidiaries, could be limited to updates for material changes during the period. Such a revised quarterly form would allow companies to provide investors with necessary relevant and material information while meaningfully alleviating the regulatory burden on registrants. We would welcome proposed rulemaking on this front.

* * * * * * * * *

Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC
20549-1090

EEI appreciates the opportunity to provide our input on the Proposed Rule. We would be pleased to discuss our comments and provide any additional information that you may find helpful.

Very truly yours,

Eric Grey
Vice President, External & Government Affairs
Edison Electric Institute
(202) 508-5471
EGrey@eei.org

Christine Wyman
Deputy General Counsel, Policy and Litigation
(202) 508-5129
cwyman@eei.org

Elisa M R McClelland — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elisa M R McClelland Rule S7-2026-15 Regarding Rule S7-2026-15, I want the maintenance of the current rule that requires the quarterly and annual affirmations by signature, by the executives of the applicable companies that fall under the current rule which was enacted in 2002. I do not approve of the proposed Rule S7-2026-15. Thank you for your consideration.

Elisa Morsch — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elisa Morsch Subject: Opposing Any Reduction to Quarterly Financial Reporting Requirements Dear Secretary, I am writing to you with a sense of extreme urgency as an American retail investor who relies entirely on my 403 (b) plan for my future survival. I am deeply alarmed by proposals to reduce corporate financial reporting from a quarterly to a semi-annual basis. I strongly urge the Securities and Exchange Commission to reject this roll-back, which directly threatens the retirement security of millions of everyday Americans. Reducing the frequency of financial disclosures is a dangerous step backward that puts retail investors at an immediate, severe disadvantage. A six-month reporting gap creates a dangerous information vacuum. This blackout period leaves hard-working citizens completely in the dark while Wall Street insiders use private resources to gain an unfair edge. Allowing companies to hide their financial health for half a year introduces unacceptable risks to our retirement accounts: - Delayed Red Flags: A six-month gap allows corporate mismanagement, fraud, or financial distress to go completely unnoticed until it is too late, devastating our hard-earned savings. - Extreme Market Volatility: Replacing steady, predictable quarterly updates with semi-annual data drops will trigger massive, volatile price shocks that punish long-term retirement portfolios. - Erosion of Executive Accountability: Dismantling the 90-day reporting cycle removes a vital check on corporate executives, inviting reckless short-term behavior behind a prolonged veil of secrecy. American workers are already shouldering the entire burden of funding their own retirements through 401(k) and 403 (b) plans. We cannot afford to invest blindly. The SEC's core mandate is to protect investors, and right now, protecting investors means defending the transparency of the 10-Q quarterly reporting framework. I urge the Commission to act decisively to preserve quarterly reporting and protect the financial future of Americans. Thank you for your immediate attention to this critical matter. Sincerely, Elisa Morsch

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Elisabeth Hogan Pres. LKH Digital Strategies, LLC — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elisabeth Hogan Dear Secretary Countryman, As an individual American investor, I strongly oppose moving from quarterly to semiannual financial reporting (File No. S7-2026-15). Withholding financial data for six months creates dangerous information vacuums. This delay severely harms ordinary individual investors, like myself and millions of retirees and savers like me, directly benefiting institutional insiders and hedge funds who already control massive market advantages. American market strength relies on transparent, frequent corporate disclosures. I urge the SEC to kill this proposal and protect the public and its trust in our financial system by

maintaining mandatory quarterly reporting. Thank you for your consideration.

Elizabeth Hart — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elizabeth Hart I strongly disagree with the removal of quarterly transparency. This is an absurd change and once again another proposed change that removes progress and policies established to protect individuals.

Elizabeth McDuffie — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elizabeth McDuffie Individual investors need frequent access to company financials and forward looking statements as we manage our portfolios. It is already risky for the small investors compared to the big management firms; don't reduce the timely information vital to protecting our retirement funds.

Elizabeth Meza — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elizabeth Meza Please keep quarterly reporting

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Ella R. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ella R. We should keep quarterly reporting mandatory. It provides additional transparency and accountably to account holders and discourages bad actors.

Elliott Rittenberg Former CEO, Infrared Imaging LLC — Jul 6, 2026
Subject: File No. S7-2026-15 From: Elliott Rittenberg The proposed rule change should not be adopted. This change reduces transparency in financial reporting, and elevates risk for investors. Quarterly reporting provides information needed to support investment decisions. Reducing the frequency of reporting is not in the best interest of the public.

Eric Petersen None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Eric Petersen Keep the quarterly reporting for publicly traded companies intact!

Erin McRae — Jul 6, 2026
Subject: File No. S7-2026-15 From: Erin McRae Please keep quarterly reporting. Business cycles are much shorter than in the past, and shareholders and investors need the information to help make rational decisions. This system has been working well for decades, even through volatile periods. With all of the economic changes that are currently happening and that have been projected, regular up-to-date reporting is essential. Switching to voluntary and/or less frequent reporting will not inspire investor and shareholder confidence and will likely have disastrous consequences.

Erin Sanders Constituent, investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Erin Sanders I am writing to express my strong opposition to the Commission's proposal to allow public companies to switch from quarterly financial reporting to a semiannual schedule via Form 10-S. A six-month gap between financial updates is far too long in today's fast-moving market. A company's operational, financial, and macroeconomic conditions can change drastically in just a few months. Moving to a semiannual schedule will create a dangerous information vacuum, severely damaging investors' ability to make properly informed, timely decisions. Mandatory quarterly reports exist to protect and inform the general public. Reducing this frequency will primarily harm everyday, retail investors who rely heavily on public disclosures to maintain a level playing field with institutional investors. Diluting these transparency requirements compromises market integrity, increases volatility around reporting periods, and undermines the foundational mission of the SEC to protect investors. I urge the Commission to withdraw this proposal and maintain the current mandatory quarterly reporting framework.

Ernst and Young LLP — Jul 6, 2026
Ernst & Young LLP
One Manhattan West
New York, NY 10001-8604
Tel: +1 212 773 3000
ey.com
Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
6 July 2026
Re: Request for Comment on Proposal to Allow Optional Semiannual Reporting
(Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15)
Dear Ms. Countryman:
Ernst & Young LLP is pleased to provide comments to the Securities and Exchange Commission (SEC
or Commission) on its proposed amendments to allow registrants to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934 (Exchange Act).
We recognize that the Commission must balance reducing compliance burdens for registrants with meeting investor needs. However, we believe investors' information needs should have a critical role.
Historically, investor feedback submitted to the Commission has frequently been limited, even on requests for public comment, and often comes from intermediaries or representative groups. Since this proposal affects the extent of information registrants will be required to provide to investors, we encourage the Commission to consider expanding ways to get more direct input from investors. Additionally, advances in artificial intelligence could reduce certain issuer burdens of financial reporting, which could alter the cost-benefit considerations underlying reporting frequency. If the proposal is adopted, the Commission should monitor these developments and their implications.
We offer feedback on several aspects of the proposal, including its interaction with other proposed rulemaking to help strengthen the final rules, the streamlining of the current requirements, certain benefits of the existing quarterly reporting framework and the proposed requirement for registrants to

disclose their interim reporting election. Our insights are intended to assist the Commission in achieving
its objectives, including reducing registrants' compliance burden while maintaining investor protections.

The proposal's interaction with other proposed rulemaking
We note that the proposal was issued shortly before two other significant proposals were released: one on filer status simplification1 and one on registered offering reform.
2, 3 All three initiatives aim to
reduce compliance costs, improve access to capital, and maintain important protections for investors with the broader goal of making public markets, including initial public offerings (IPOs), more attractive to companies.
We recommend that the Commission conduct additional outreach to determine whether a holistic evaluation of these initiatives, including a single, comprehensive economic analysis, would help market participants better understand the net effects of all three proposals if adopted. If market participants indicate that additional analysis would be beneficial, this additional step could help strengthen any final rules, making them less susceptible to legal challenge or reversal. This approach
would also mitigate the risk of overstating or understating the potential costs and benefits.
To help illustrate the overlapping nature of the proposals, consider some of the resulting changes that
would impact a large company upon completing its IPO:
► The company would be allowed to submit a single Form 10-S for the six-month interim period instead of filing three quarterly reports on Form 10-Q.
4
► The independent auditor's attestation report on internal control over financial reporting (ICFR) would be delayed to at least 60 months after the IPO, instead of the second annual report on Form 10-K after the IPO.
5
► Extended filing deadlines for quarterly and annual reports would apply for an additional four years.
5, 6
1 SEC Release No. 33-11419, Enhancement of Emerging Growth Company Accommodations and Simplification of Filer
Status for Reporting Companies.
2 SEC Release No. 33-11418, Registered Offering Reform.
3 In addition, Chairman Atkins has invited the public to submit feedback on Regulation S-K requirements and the SEC's
rules related to IPOs. The SEC's Division of Corporation Finance Director, Jim Moloney, also encouraged the public to
submit targeted, concrete recommendations relating to Regulation S-X.
4 Both existing Form 10-Q and proposed Form 10-S include (1) financial statements reviewed by the independent auditor,
(2) management's conclusion regarding the effectiveness of disclosure controls and procedures, (3) disclosure of
material changes in ICFR, and (4) management certifications.
5 SEC Release No. 33-11419, Enhancement of Emerging Growth Company Accommodations and Simplification of Filer
Status for Reporting Companies.

6 Under current SEC deadlines, a non-accelerated filer has up to 90 days after year end to file its annual report on
Form 10-K (compared to 60 days for a large accelerated filer), and 45 days after quarter end to file a quarterly report
on Form 10-Q (compared to 40 days for a large accelerated filer). Based on the existing rules, a company that conducts
an IPO would not meet the definition of an accelerated filer or large accelerated filer at the end of the fiscal year in which
it went public because it would not have had periodic reporting obligations for at least 12 months. Instead, it would be
considered a non-accelerated filer for purposes of its first annual report on Form 10-K following its IPO, even if its public
float were to exceed the thresholds in the accelerated or large accelerated filer definitions.

► Scaled disclosure requirements currently only available to smaller reporting companies would apply for 60 months.
7, 8
► Private company effective dates for new or revised accounting standards issued by the Financial Accounting Standards Board (FASB) would apply for the five years after the IPO.
7
► Shelf registration would be available immediately rather than 12 months after the IPO.
9

Streamlining quarterly reporting requirements

We agree with Commissioner Hester Peirce's observation10 that, beyond interim reporting frequency,
complying with the reporting requirements (i.e., preparing the Form 10-Q) may influence companies' decisions to access or remain in the public markets. In this context, we believe it is appropriate for the
Commission also to consider whether the scope and content of required disclosures can be adjusted to
balance investor information needs with the costs and complexities imposed on registrants. We believe
targeted adjustments can be made to the reporting requirements within the existing framework to reduce the burden of interim reporting while preserving the benefits of publicly providing timely, high-quality disclosure.

For example, we recommend that the Commission consider whether management's discussion and analysis disclosures in Form 10-Q could be streamlined to include only material changes from the previous quarter, rather than the line-by-line narrative discussion that has become standard.

Certain benefits of the quarterly reporting framework

We encourage the SEC to consider in its analysis certain benefits of the existing reporting framework
as outlined in this section, which reflect our perspective based on our role as independent auditors. We believe registrants may also consider these benefits when deciding whether to report semiannually
or how to implement a hybrid reporting model.

The quarterly reporting framework in place since 1971 has supported the US capital markets by enabling the transparent and timely flow of consistent financial information, which strengthens investor confidence and facilitates the efficient allocation of capital. The existing framework helps address the inherent information gaps between management and investors, while reducing overall

7 SEC Release No. 33-11419, Enhancement of Emerging Growth Company Accommodations and

Simplification of Filer
Status for Reporting Companies.
8 For example, smaller reporting companies benefit from accommodations, such as providing only two years of audited
financial statements instead of three years, reduced executive compensation disclosures and no risk factor disclosure in
periodic reports, among others.
9 SEC Release No. 33-11418, Registered Offering Reform.
10 SEC Commissioner Hester Peirce's Statement on the Proposed Amendments to Allow Semiannual Reporting and
A Quarter for your Thoughts: Remarks at the Meeting of the SEC Investor Advisory Committee.

market uncertainty.11 It also helps mitigate risks in the financial reporting system by reinforcing financial reporting discipline and allowing potential accounting and reporting issues to be identified and resolved on a timely basis.
Registrants currently must provide interim financial statements prepared in accordance with US GAAP
that are reviewed by an independent auditor. Registrants and their certifying officers must maintain disclosure controls and procedures and disclose the conclusions on their effectiveness as of the end of
the period covered by an interim report.
12 Registrants must also disclose any changes that occurred
during the interim period that have materially affected, or are reasonably likely to materially affect, the
registrant's ICFR.
13 These quarterly requirements add valuable rigor to the financial reporting process.
Other benefits of mandatory quarterly reporting include:
► Promoting discipline in financial statement close processes, particularly in areas that typically receive heightened focus in quarterly reporting periods, such as complex accounting estimates and transactions that require significant judgment
► Incentivizing registrants to more often complete certain analyses that help identify significant unusual transactions, contribute to the design and operation of related controls and provide more opportunities to evaluate key assumptions in light of changing macroeconomic and other conditions
► Supporting ongoing engagement between management and the audit committee, which contributes to effective governance and timely reassessment of disclosures and controls
Financial reporting processes
Today's interim reporting provides an appropriately structured cadence for interaction among management, auditors and those charged with governance. This cadence reinforces the discipline associated with the financial statement close process, including preparing and reviewing financial statements and executing key controls on a more frequent basis, supporting effective oversight, appropriate challenge, and timely risk evaluation over the course of the year. Although not addressed
in the proposal, registrants that elect semiannual reporting would have to determine the appropriate cadence for formally closing their books and independent auditors would then determine how to best pace and complete the audit.
11 See also Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semi-annual Reporting,
approved by the Investor Advisory Committee at the 4 June 2026 meeting.
12 Item 307 of Regulation S-K.
13 Item 308(c) of Regulation S-K.

More frequent interim reporting encourages registrants to perform full or substantially complete financial statement close processes throughout the year. This discipline enhances the design and operation of internal controls and provides more timely opportunities for management and independent auditors to identify and evaluate control deficiencies and potential misstatements, and for management to remediate such matters.14
Collectively, this improves the quality of the registrants' financial reporting processes and controls, as
well as the audit effort for year-end financial reporting.
Interim review standard
The nature of procedures performed in an interim review is established by Public Company Accounting
Oversight Board (PCAOB) Auditing Standard (AS) 4105, Reviews of Interim Financial Information, and
generally remains consistent regardless of the period under review. However, for an independent auditor to perform a review in accordance with PCAOB AS 4105, a registrant must prepare a full set of interim financial statements in accordance with US GAAP that result from its quarterly financial close process.
The SEC should engage with the PCAOB to consider whether updates to PCAOB AS 4105 are needed
to address the implications of a longer interim period under a semiannual reporting model.
Disclosure about interim reporting election
Given the different ways registrants may communicate with stakeholders if they elect semiannual reporting,
15 we recommend that, in addition to the check box requirement,16 the SEC also consider requiring registrants to disclose the reasons for their selected reporting frequency and additional information about their planned interim financial reporting approach. This could include management's expectations related to (1) whether financial information will be provided for the first and third quarters and, if so, a general description of that information and the communication channels where it will be found; (2) changes to ICFR that are reasonably likely to be material; and (3)
changes in the roles and responsibilities of the audit committee.
This disclosure could provide investors with meaningful transparency around a potentially significant change to reporting.
14 We believe the Commission's economic analysis should also consider the combined effects and the potential implications
for financial reporting resulting from both reduced reporting frequency and a smaller population of registrants required
to obtain ICFR attestation from their independent auditors.
15 For example, a registrant that chooses semiannual interim financial reporting could elect to continue publishing earnings
releases for the first and third quarters that must be furnished to the Commission on Form 8-K. The Commission refers
to this in the proposal as a hybrid reporting model.
16 The proposed amendments would add a check box to the cover page of Forms 10-K, Securities Act of 1933 (Securities
Act) registration statements on Forms S-1, S-3, S-4 and S-11, and Exchange Act registration statements on Form 10. A
registrant would indicate annually whether it selects a semiannual or quarterly reporting frequency either by checking or

not checking the semiannual box.

Hybrid reporting model and earnings releases
As recognized by the Commission in its proposal, the contents of earnings releases are not required to
comply with the SEC's interim reporting requirements,17 including the requirement to prepare a full set of interim financial statements in accordance with US GAAP. If a company elects semiannual reporting and continues to provide financial information that falls short of a full set of interim financial statements for the first and third quarters, independent auditors would be unable to provide assurance
under existing standards. However, investors may believe auditors have provided assurance over such
information. The SEC could consider requiring registrants to clarify that independent auditors do not have responsibility for the content of the earnings release and that the interim information could change upon filing of an interim report.
If investors need or registrants prefer assurance over such information, changes to PCAOB standards
would be necessary, and we encourage the SEC and PCAOB to evaluate how the existing standards
need to evolve.
Age of financial statements
We support the changes to the requirements for determining the age of financial statements included in
registration and proxy statements that are included both in this proposal and the proposal on registered
offering reform.18 We believe the changes in the semiannual reporting proposal that would align the requirements more closely with the requirements for periodic reports would make the requirements easier to apply. The more substantive changes in the registered offering reform proposal would eliminate
outdated Rules 3-01(c)(2) and (3) that we believe unfairly penalize registrants with losses in their annual
financial statements by making them update financial statements faster than those without losses.
Comfort letter considerations
The optionality of a semiannual reporting model would have implications on independent auditors' issuance of letters to underwriters and certain other requesting parties, commonly referred to as "comfort letters." Registrants choosing to file semiannual reports may be subject to periods in which independent auditors cannot provide negative assurance on subsequent changes in specified financial
statement items after the date of the most recent audited or reviewed financial statements (i.e., the subsequent change period) in connection with a comfort letter , depending on the timing of the offering.19
17 There are no securities laws or Commission rules or regulations that dictate the content of earnings releases, other than
the general antifraud provisions of the securities laws and related rules and the Commission's non-GAAP rules in
Regulation G and Item 10(e) of Regulation S-K.
18 SEC Release No. 33-11418, Registered Offering Reform.
19 For example, non-accelerated filer Registrant A has a calendar fiscal year and files a Form 10-K with audited financial
statements for fiscal year 2026 on 31 March 2027. It elects to report on a semiannual basis in 2027.

If Registrant A does
not engage its independent auditor to perform the procedures specified by PCAOB AS 4105 for any reporting period before
the six months ended 30 June 2027, the independent auditor would be unable to provide negative assurance on changes in
specified financial statement items as of any date after 14 May 2027, until a review of Registrant A's interim financial
statements, for the six-month period ended 30 June 2027 (due to be filed on Form 10-S on 16 August 2027), is completed.

PCAOB AS 6101, Letters for Underwriters and Certain Other Requesting Parties, provides guidance to
independent auditors for performing and reporting on the results of engagements to issue letters for underwriters and certain other requesting parties. Under a semiannual reporting model, the interval between the financial statements most recently audited (or reviewed in accordance with PCAOB AS 4105) and the offering date may increase significantly. However, PCAOB AS 6101.46 only allows auditors to provide negative assurance over the subsequent change period for a fixed number of days
(i.e., 134 days) after the date of the most recent audited or reviewed financial statements.

We observe that the guidance functions appropriately today for companies that do not report on a quarterly basis. Foreign private issuers often include interim financial statements similar to US domestic
registrants in registration statements in connection with securities offerings. In these cases, the financial statements are subject to PCAOB AS 4105 procedures, enabling independent auditors to provide negative assurance on both the reviewed interim financial statements and the subsequent change period in accordance with PCAOB AS 6101.

Depending on how the offering process adapts to semiannual reporting (i.e., the needs of underwriters and
other requesting parties), registrants may need to prepare interim financial statements and have them
reviewed by an independent auditor earlier than would be required under the proposed amendments.

US GAAP

It is important for the SEC to work with the FASB to review affected accounting standards and related
practice considerations if the proposal moves forward.

Several accounting standards explicitly rely on quarterly measurement or disclosure concepts, including
the treasury stock method computation guidance in Accounting Standard Codification (ASC) 260, Earnings Per Share,
20 the fourth-quarter disclosure requirements in ASC 270, Interim Reporting,
21
and the interim disclosure requirements in ASC 280, Segment Reporting.
22
In addition, established practice often treats the third quarter as the annual impairment testing date for
goodwill and indefinite-lived intangible assets, and equity method investee information is frequently reported on a one-quarter lag under ASC 323, Investments — Equity Method and Joint Ventures.

While these examples are not comprehensive, they illustrate that quarterly reporting conventions are embedded in US GAAP.

* * * * *
20 ASC 260-10-55-3.
21 ASC 270-10-50-2 (ASC 270-10-50-10 upon effectiveness of Accounting Standard Update 2025-11, Interim Reporting
(Topic 270): Narrow-Scope Improvements)
22 ASC 280-10-50-33.

We would be pleased to discuss our comments with the Commission or its staff at your convenience.
Very truly yours,
Copy to:
Mr . James Moloney, Director, Division of Corporation Finance
Mr. Kurt Hohl, Chief Accountant, Office of the Chief Accountant
Ms. Heather Rosenberger, Chief Accountant, Division of Corporation Finance

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Federated Hermes, Inc. — Jul 6, 2026
July 6, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington DC 20549-1090
Re: Semiannual Reporting (File Number S7-2026-15)
Dear Ms. Countryman:
Federated Hermes, Inc.1 ("Federated Hermes") appreciates the opportunity to comment on the U.S. Securities and Exchange Commission's (the "SEC") proposed optional semiannual reporting framework (the "Proposal").2 We submit this letter from the dual perspective of (i) a public reporting company that is a large accelerated filer subject to the SEC's disclosure framework and (ii) a global asset manager whose investment products, fiduciary obligations, and stewardship activities rely extensively on timely and standardized issuer disclosures. From both perspectives, transparency, consistency, and comparability of material financial information are critical to the efficiency of capital markets. As an issuer, we understand the operational and compliance requirements associated with periodic reporting. As an asset manager, we rely on consistent, high-quality disclosures across a broad universe of portfolio companies to support investment decision-making, risk management, and fiduciary oversight. These dual roles are interdependent. The disclosure framework is not solely a compliance mechanism; it is also the foundational infrastructure through which capital is allocated efficiently. As such, changes to reporting frequency should be evaluated not only in terms of issuer burden, but also in terms of investor reliance and system-wide effects.
We applaud the SEC's objective of reducing compliance burdens and encouraging long-term corporate decision-making and believe that the continued availability of reliable, decision-useful material information to investors is essential to efficient capital allocation, risk management, and investor protection. We suggest that these notions can coexist, and that streamlining, rather than eliminating, quarterly filings would appropriately balance investor protection and induce more companies to go public. Specifically, we support the Investment Company Institute's (ICI)
1 Federated Hermes, Inc. (NYSE: FHI) is a global leader in active investment management, with $907.1 billion in
assets under management as of March 31, 2026. We deliver investment solutions that help investors target a broad

range of outcomes and provide equity, fixed-income, alternative/private markets, multi-asset and liquidity
management strategies to more than 11,000 institutions and intermediaries worldwide. Our clients include
corporations, government entities, insurance companies, foundations and endowments, banks and broker-dealers.
2 Semiannual Reporting, 91 Fed. Reg. 24,968 (proposed May 7, 2026) (to be codified at 17 C.F.R. pts. 200, 210,
229, 230, 232, 239, 240, 249, 260), https://www.federalregister.gov/documents/2026/05/07/2026-09095/semiannual-
reporting.

recommendation to maintain mandatory quarterly filings focused on material information, consisting of at least quarterly financial statements and management's discussion and analysis ("MD&A") disclosure.3 We similarly recommend that the SEC maintain mandatory quarterly reporting requirements; streamline Forms 10-K and 10-Q to focus on the most decision-useful, material disclosures, including financial statements and MD&A; and eliminate or reduce prescriptive and immaterial disclosure requirements that do not meaningfully inform investors. These suggestions are complementary to our comments on potential reforms to Regulation S-K.4 In that letter, we advocated for a more principles-based, materiality-focused disclosure framework that prioritizes decision-useful information and eliminates prescriptive, immaterial or duplicative requirements. The same framework provides a path to achieving the Commission's objectives in this Proposal without reducing reporting frequency. Rather than substituting semiannual reporting for quarterly reporting, the Commission can streamline periodic disclosures by aligning Forms 10-K and 10-Q with a modernized Regulation S-K—retaining core financial statements and MD&A while rationalizing prescriptive and immaterial line-item requirements. In this way, the Commission can reduce compliance burdens and discourage prescriptive and immaterial disclosure while preserving the cadence, comparability, and consistency that investors rely on for capital allocation, risk management, and stewardship activities.

I. The Proposal Creates a Structural Misalignment Between Reporting and Investor Needs

We believe that the Proposal introduces a structural misalignment between how companies report and how investors operate. While issuers may elect to reduce formal reporting frequency, investors—including Federated Hermes—will continue to evaluate performance, risk, and valuation based on quarterly disclosures (and, as applicable, material interim disclosures via Current Reports on Form 8-K, press releases and other sources). Empirical evidence demonstrates that more frequent reporting improves investors' ability to forecast earnings and enhances price efficiency.5 Investors, therefore, rely not simply on the existence of disclosures, but on their cadence and consistency.

At the same time, issuers are likely to continue disseminating quarterly information voluntarily through earnings releases and other communications.6 This reflects the reality that market

3 Letter from Eric J. Pan, President & Chief Executive Officer, and Paul G. Cellupica, General Counsel, Inv. Co.
Inst., to Sec'y, U.S. Sec. & Exch. Comm'n (July 6, 2026) (commenting on Semiannual Reporting, File No. S7-2026-
15).
4 Letter from Peter J. Germain, Chief Legal Officer, and Jane G. Heinrichs, Head of U.S. Regulatory Affairs,
Federated Hermes, Inc., to Vanessa Countryman, Sec'y, U.S. Sec. & Exch. Comm'n, at 1 (Apr. 16, 2026),

https://www.sec.gov/comments/cll-15/cll15-753947-2322334.pdf (commenting on Statement on Reforming
Regulation S-K (File No. CLL-15)) ("ICI Letter").
5 Yong Yu et al., Quarterly Reporting Aids Investors, Texas McCombs Research (2024),
https://news.mccombs.utexas.edu/research/whats-the-frequency-quarterly-reporting-aids-investors/;
6 Id.

expectations for quarterly transparency will not diminish, even if formal SEC requirements change. As a result, the Proposal creates a divergence between regulated, consistent disclosure (semiannual) and unregulated, asymmetrical disclosure that may vary widely between issuers (quarterly).
From our perspective as both an issuer and investor, this fragmentation reduces clarity and consistency, increases interpretive risk, and undermines the role of the SEC reporting framework as the central, authoritative source of information. Therefore, instead of reducing the frequency of reporting, we recommend streamlining the current quarterly disclosure requirements to focus on the most material, decision-useful disclosures for investors.
II. Reduced Frequency Will Impair Comparability and Increase Information Asymmetry
As an asset manager, Federated Hermes relies on consistency and comparability across issuers to construct portfolios, evaluate relative performance, and manage risk exposures. The Proposal's optional structure would likely produce a mixed reporting environment in which companies adopt differing disclosure cadences and potentially content.
7 This variation introduces complexity at the
portfolio level. Investors would need to reconcile financial data across companies reporting at different intervals and using different mixes of required and voluntary disclosures. From the perspective of an issuer, this fragmentation may also affect how companies are evaluated relative to peers. Companies electing semiannual reporting may be compared less directly to those continuing quarterly reporting, potentially introducing distortions in valuation and capital allocation.
We are concerned that reducing the frequency of mandated disclosures may therefore increase uncertainty and perceived risk, particularly for issuers in which asset managers rely more heavily on public market data access.8 Reduced standardization may also require additional internal resources to obtain and normalize information across issuers. These costs are ultimately borne by end investors, including retirement savers and other clients. At the very least, the Proposal will likely introduce uncertainty for reporting companies regarding how much information must be
7 Cooley LLP, The SEC's Semiannual Reporting Proposal: Fare Thee Well Quarterly Reporting? (2026):
https://www.cooley.com/news/insight/2026/2026-05-11-the-secs-semiannual-reporting-proposal-fare-thee-well-
quarterly-reporting
8 CFA Institute, Investor Perspectives on Quarterly Reporting (June 10, 2026)
https://www.cfainstitute.org/about/press-room/2026/quarterly-reporting-survey-2026 (showing that market
participants view quarterly reporting as essential to maintaining comparability and transparency and suggesting that
reducing reporting frequency would impair comparability and increase information asymmetry); Chen et al.,
Disclosure Frequency and Information Asymmetry, Journal of Risk and Financial Management (2025)
https://www.mdpi.com/1911-8074/18/2/64 (suggesting that increased disclosure frequency is

associated with
reduced information asymmetry and improved information environments).

disclosed voluntarily outside of the semiannual disclosure requirements to meet market expectations, potentially leading to increased—not reduced—disclosure burdens and complexity. Reducing reporting frequency may slow the incorporation of information into market prices and increase dispersion in investor expectations. This effect may be exacerbated if issuers adopt inconsistent disclosure practices. Mandatory quarterly reporting, however, provides a regular cadence with consistent disclosure through which markets incorporate new information. Evidence indicates that more frequent reporting may lower costs and improve the alignment between stock prices and future earnings outcomes.9

The Proposal may also affect the behavior of information intermediaries, including analysts, who play a central role in interpreting and disseminating firm-specific information. Empirical work examining changes in reporting frequency has found that analysts are more likely to initiate and maintain coverage of firms that provide more frequent disclosures, as regular reporting reduces information acquisition costs and supports ongoing updates to valuation models.10 Reduced reporting frequency may therefore diminish analyst incentives to sustain coverage, particularly for smaller issuers where coverage decisions are more sensitive to the availability of consistent, timely information. This dynamic could lead to reduced visibility and less efficient information dissemination in the market, with corresponding implications for liquidity and pricing efficiency. Alternatively, research has also indicated that more frequent reporting is associated with improved forecast accuracy, as analysts can incorporate incremental information into earnings estimates on a timelier basis.11 Therefore, we believe maintaining quarterly reporting requirements would better align with the SEC's goal of promoting market efficiency.

III. Semiannual Reporting Would Not Meaningfully Reduce Costs

We acknowledge that the Proposal may offer compliance cost savings for certain issuers, particularly smaller companies. However, we believe these benefits may be more limited in practice than anticipated as the Proposal may reduce formal filings without reducing the overall demand for disclosure, resulting in a system that is less regular and consistent and more asymmetric, but not materially less burdensome. The underlying processes required to generate financial information will also remain largely unchanged, as Form 10-S retains substantially similar disclosure requirements.12 Further, issuers that elect semiannual reporting may face

9 See Yong Yu et al., Quarterly Reporting Aids Investors, Texas McCombs (2024) https://news.mccombs.utexas.edu/research/whats-the-frequency-quarterly-reporting-aids-investors/; see also Shim,
Disclosure Frequency and Cost of Capital (2020), https://www.mdpi.com/2071-1050/12/14/5856 (explaining that
greater disclosure frequency has been linked to lower costs of capital due to increased transparency and liquidity).

10 Florian Knaeple, The Effects of Reporting Frequency on Analyst Coverage Decisions (2019) https://www.academia.edu/113146651 (examining reporting frequency increases for publicly listed companies in the
European Union).

11 Id.

12 Sullivan & Cromwell LLP, SEC Proposes to Implement Optional Semiannual Reporting (May 2026)
https://www.sullcrom.com/insights/memo/2026/May/SEC-Proposes-Implement-Optional-Semiannual-Reporting

signaling risks, as investors could interpret such a choice as reflecting reduced transparency.13 This may affect analyst coverage and cost of capital.
Conclusion
Federated Hermes appreciates the SEC's efforts to modernize the disclosure framework and reduce unnecessary compliance burdens. However, we believe the Proposal would introduce fragmentation into the reporting system, reduce comparability, and increase information asymmetry without meaningfully reducing costs for issuers. From both our perspective as a public reporting company and as an asset manager, quarterly reporting remains essential to market efficiency, investor protection, and effective capital allocation. We respectfully urge the Commission to retain mandatory quarterly reporting and instead pursue a targeted approach to streamlining Forms 10-K and 10-Q, focusing on material disclosures (rather than prescriptive and immaterial disclosures) that are most decision-useful to investors.
Sincerely,
/s/ Peter J. Germain /s/ George F. Magera
Peter J. Germain George F. Magera
Chief Legal Officer General Counsel
/s/ Caroline N. Roethlisberger
Caroline N. Roethlisberger
Associate Corporate Counsel
cc: The Honorable Paul S. Atkins, Chairman, U.S. Securities and Exchange Commission
The Honorable Hester M. Peirce, Commissioner, U.S. Securities and Exchange Commission
The Honorable Mark T. Uyeda, Commissioner, U.S. Securities and Exchange Commission
Jim Moloney, Director, Division of Corporation Finance
13 PwC, SEC Proposes Optional Semiannual Reporting Framework (May 2026)
https://viewpoint.pwc.com/us/en/pwc/in-briefs/2026/ib202603.html

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Fred R LaPoint — Jul 6, 2026
Subject: File No. S7-2026-15 From: Fred R LaPoint Fred R. LaPoint Manistee, MI 49660 July 6, 2026 Vanessa A. Countryman, Secretary U.S. Securities and Exchange Commission 100 F Street, NE Washington, DC 20549 Re: Opposition to Proposed Rule — Semiannual Reporting (File No. S7-2026-15; Release Nos. 33-11414; 34-105368) Dear Secretary Countryman: I write as a member of the investing public to express my firm opposition to the Commission's proposal to permit public companies to file semiannual reports on new Form 10-S in place of quarterly reports on Form 10-Q. I understand the proposal is framed as optional and as a way to reduce compliance burdens and grant companies flexibility in choosing their reporting cadence. I do not find that framing persuasive. Quarterly reporting has been a cornerstone of American market transparency for decades, and it exists for the benefit of investors — not for the convenience of the companies asking them to part with their money. Loosening it, even as an option, moves us in exactly the wrong direction at exactly the wrong time. My objections are these. First, transparency is not a burden to be minimized; it is the price of access to public capital. When a company invites ordinary Americans to invest their savings, retirement funds, and pensions in its stock, the least it owes them is a regular, timely account of how their money is being managed. Cutting the frequency of that account in half means investors would go up to six months without a mandated financial picture. That is a long time to be kept in the dark, and it is the ordinary retail investor — not the sophisticated institution with private access — who is left most exposed by the gap. Second, an "optional" regime does not solve the problem; it creates a two-tier market. Investors and analysts would be forced to compare companies reporting on entirely different schedules, and the companies most likely to opt into less frequent disclosure are often those investors most need to watch closely. Reduced disclosure tends to invite less scrutiny, not more, and less scrutiny is where trouble hides. Voluntary earnings releases on Form 8-K are no

substitute for a reviewed, filed, standardized report carrying the accountability that a Form 10-Q carries. Third, the argument that quarterly reporting fuels "short-termism" asks investors to accept less information as a cure for how some managers choose to behave. The answer to short-term thinking is better long-term stewardship by management, not fewer facts for the people whose money is at stake. Sunlight has served this country's markets well. American capital markets are trusted around the world precisely because of the rigor and regularity of their disclosure. That trust is an asset built over generations, and it should not be traded away for a marginal reduction in paperwork. I have spent over 50 years in emergency and public service, and one principle has held true across every discipline I've worked in: you do not reduce the flow of information at the moment people most need it. Accountability and transparency are what earn public confidence, and once that confidence is eroded it is very hard to rebuild. At a time when public trust in institutions is already strained, the Commission should be strengthening disclosure, not thinning it. I respectfully urge the Commission to withdraw this proposal and to preserve the quarterly reporting requirement that has protected investors so well for so long. Thank you for the opportunity to comment. Respectfully, Fred R. LaPoint Manistee, Michigan

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Gail Morello — Jul 6, 2026
Subject: File No. S7-2026-15 From: Gail Morello Please keep reporting quarterly. More frequent reporting minimizes the potential for insider trading and fraud. It also promotes accountability by requiring management to regularly assess and disclose the company’s financial position. Reducing this discipline could enable mismanagement or misconduct to go undetected for extended periods, increasing overall risk. I urge the Commission to reject the ‘every 6 months’ reporting proposal and reaffirm its commitment to robust, frequent, and transparent disclosure standards that protect investors and maintain confidence in U.S. markets.

Gary Falacara — Jul 6, 2026
Subject: File No. S7-2026-15 From: Gary Falacara I am deeply discouraged to hear that the SEC is proposing to eliminate the need to file quarterly reports for public corporations, replacing this with a semi-annual reporting requirement. Please, please, PLEASE do not institute this change! Such a change will tilt the balance even more away from individual investors such as myself and into the corner of large institutional investors. Managing your own portfolio is a difficult undertaking for an individual investor. We’re up against funds and other institutional investors that have full time analysts with year round access and visibility into companies that we as individual investors simply do not have. Instead, we have to rely on public disclosures such as 10Qs to gather information about the companies we’re interested in investing in. As it is, it’s not a level playing field. These institutional investors not only already have access to information not readily or affordably available to the public, but they also get lower fees, preferential treatment, and direct access to market makers. Eliminating quarterly reporting will simply amplify the advantages institutional traders have and further put individual investors at a disadvantage. Despite the challenges and the feeling that sometimes the system is “rigged” against the individual investor, I enjoy managing my portfolio, and I spend a great deal of time doing research into the companies I invest in. Please don’t make it even more difficult for people like me by taking away an important tool that I rely on.

George Barr — Jul 6, 2026
Subject: File No. S7-2026-15 From: George Barr I do not agree with the proposal of letting companies decide whether to use semi-annual or quarterly reporting. If the real desire is to reduce

regulatory burden this is the wrong approach. The need for investors to have appropriate information is necessary for the markets to work properly. While there may be circumstances that semi-annual reporting would be sufficient for investors in certain companies, in certain industries, it doesn't make sense in many others (e.g. start ups, reverse mergers, companies in high risk industries). To give all companies a pass doesn't seem to be a prudent plan. The burden of quarterly reporting could be reduced by reviewing all the current regulations to determine what changes might make sense. It also might be helpful to review whether enforcement actions are being used for company's not following the current rules. Thank you for the opportunity to provide feedback.

Gilles Estines — Jul 6, 2026
Subject: File No. S7-2026-15 From: Gilles Estines I feel the filing requirements should remain as they presently are. Thank you.

Glenda Rubin US Citizen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Glenda Rubin Dear Securities and Exchange Commission, Re: Opposition to the Proposed Rule on Semiannual Reporting (File No. S7-2026-15)I strongly oppose the proposal to drop the quarterly Form 10-Q filings and in its place require only twice yearly filings on the new Form 10-S. I hope the Commission will not adopt this proposed rule. While there are many reasons to oppose this proposed rule, I am focusing on how it will harm the small investor. The current system ensures that everyone gets the same information at the same time, so they can make informed decisions about their investments. If you get rid of mandatory quarterly filings, it will create an unfair playing field that hurts everyday investors. Big Wall Street investment firms and institutional insiders have the leverage to demand private quarterly updates, closed-door calls, and direct access to management. The "little guy" does not have that kind of access. So, the proposal creates market inequity by favoring big firms over regular people. SEC rules should, among other things, protect the public's equal access to financial data. Currently, the mandatory 10-Q is the great equalizer. It requires companies to put out the exact same financial facts to everyone at the exact same time. Without it, big firms will still get their quarterly data while regular investors are left guessing in the dark for six months at a time. It will tilt the playing field entirely in favor of well-connected institutional investors. Furthermore, changing this rule won't stop the market's obsession with short-term earnings. Companies are still going to feel intense pressure to boost their stock prices. But without a mandatory 10-Q, they can put out flashy, un-audited press releases that only highlight the good numbers while hiding problems like bad cash flow or rising debt. The SEC’s job is to protect all investors and keep the markets fair. Please keep the mandatory quarterly 10-Q reporting system in place. Sincerely, Glenda Rubin Richmond, CA

Gramitto Ricci, Associate Professor of Law, Hofstra University Maurice A. Deane School of Law; Sautter, Associate Dean for Research and Professor of Law, SMU Dedman School of Law — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15, Semiannual Reporting

Dear Ms. Countryman:
As corporate law scholars who have investigated the risks, opportunities,1 paradigm shifts,2 and policy solutions3 associated with the resurgence of retail investors, we appreciate the opportunity to comment on File Number S7-2026-15, Semiannual Reporting (the "Semiannual Reporting Release") issued by the Securities and Exchange Commission (the "Commission") on May 5, 2026. After a careful analysis of the proposal, we respectfully advise against permitting reporting companies to file semiannual reports on new Form 10-S in lieu of the three interim reports now required on Form 10-Q. Rather than respond to each question in turn, we organize this letter around the concerns we believe should drive the Commission's decision.
The Securities Act of 1933 and the Securities Exchange Act of 1934 (the "Exchange Act") rest on a single proposition: markets are protected through the provision of information to the investing public. Disclosure is the architecture of the federal securities laws. The Exchange Act in particular embodies a congressional judgment that this protection does not end at the initial offering.4 It requires continuing disclosure so that investors trading in the secondary market do so on the basis of current, reliable information,5 and it prohibits the fraudulent and manipulative practices that erode market confidence.6 Congress created this Commission to carry out that mandate,7 and the disclosure regime the Commission administers today is a direct inheritance of that founding charge. The proposal weakens that architecture across the market, and it weakens it most where it is already thinnest: at the level of the individual investor.
The Commission estimates that issuers electing semiannual reporting would save approximately $198,000 each.8 It offers no corresponding estimate of the costs imposed on the investing public. Moreover, costs and benefits for reporting companies and for investors must be analyzed separately. Otherwise, the policy change would shift the costs from reporting companies to investors. This could drive out of the equity markets many Americans, with consequential ramifications for savings, capitalization, liquidity, and socio-economic growth.
The semiannual reporting proposal falls hardest on the investors who do not have the means to fill the informational gap. Many retail investors do not rely on financial professionals and advanced service providers for investment advice.9 They are self-directed, conducting their own research, and mandated periodic disclosure

1 Sergio Alberto Gramitto Ricci & Christina M. Sautter, Corporate Governance Gaming: The Collective Power of Retail Investors, 22 NEV. L.J. 51 (2021) (hereinafter "Corporate Governance Gaming"); Sergio Alberto Gramitto Ricci & Christina M. Sautter, The Educated Retail Investor: A Response to "Regulating Democratized Investing, " 83 OHIO ST. L.J. ONLINE 205

(2022); Sergio Alberto Gramitto Ricci & Christina M. Sautter, Harnessing the Collective Power of Retail Investors, in A
RESEARCH AGENDA FOR CORPORATE LAW (CHRISTOPHER M. BRUNER & MARC MOORE, EDS. 2023); Sergio Alberto Gramitto
Ricci, The Vitruvian Shareholder, 75 FLA. L. REV. F. 113 (2024).
2 Sergio Alberto Gramitto Ricci & Christina M. Sautter, Wireless Investors & Apathy Obsolescence, 100 WASH. U. L. REV.
1653 (2023) (hereinafter "Wireless Investors"); Sergio Alberto Gramitto Ricci & Christina M. Sautter, The Wireless Investors
Movement, U. CHI. BUS. L. REV.: ONLINE EDITION (2022) (hereinafter "Wireless Investors Movement").
3 Sergio Alberto Gramitto Ricci & Christina M. Sautter, The Corporate Forum, 102 B.U. L. REV. 1861 (2022).
4 Securities Exchange Act of 1934 §§ 13–14.
5 Id.
6 Id. at § 10.
7 Id. at § 4.
8 Semiannual Reporting Release at 105-06.
9 See FINRA Inv. Educ. Found., Investors in the United States: A Report of the National Financial Capability Study 24 (2025)
(reporting that 69% of investors rely on recommendations from financial professionals who advise them personally, meaning
nearly a third do not).
supplies the raw material for that research. In previous work, we coined the term "wireless investors" to describe
this generation of retail shareholders, who rely on technology to invest and who source most of their investing
information online.10 Wireless investors share their analysis in online communities and participate in corporate
governance through social media.11 At the foundation of all this activity sits a company's publicly available
information, including its 10-Qs.
The harm also reaches investors who never open a filing. Disclosure is a public good. Quarterly reports
inform the prices at which everyone transacts, including the index funds and retirement accounts through which
most American households hold equities. Analysts, journalists, creditors, and competing issuers all draw on the 10-
Q, and the accuracy of market prices reflects that collective analysis. When a segment of issuers reports half as
often or on a voluntary basis with selective information,
12 comparability breaks down industrywide13 and pricing
suffers through wider information asymmetries, thinner liquidity, and possible insider trading. As such, the costs
fall on every market participant, including even those retail investors whose exposure to public companies runs
solely through a retirement plan or an index fund.
Retail investors have made the same point to the Commission directly. In May 2026, r/wallstreetbets, a
Reddit community of approximately 18 million retail investors, submitted a comment letter opposing the
semiannual reporting proposal.14 The letter describes the quarterly report as "the single most

important leveling
mechanism between retail and institutional investors" in United States equity markets.15 Institutional investors can
buy expert networks, alternative data, and direct access to management. Retail investors can only resort to the
filings. The letter also explains that quarterly reports are "the entire mechanism through which a generation of retail
investors taught itself to read financial statements."16
The significance of r/wallstreetbets' participation is underscored when viewed against the evolution of retail
investor participation in the Commission's consideration of reporting frequency. Professor Tzachi Zach of The Ohio
State University Max M. Fisher College of Business has been tracking comment letter frequency in response to the
Commission's 2018 Request for Comment concerning quarterly reporting and the Semiannual Reporting Release.
The numbers are striking. During the SEC's 2018 Request for Comment, eighty-nine public comment letters were
submitted, including fourteen from individual investors.17 By contrast, as of July 4, 2026, the Commission received
8,011 comment letters in response to the Semiannual Reporting Release, approximately 7,615 of which were
submitted by individuals.18 Of the approximately 7,615 individual letters, 99% oppose the semiannual reporting
proposal.19
This surge in individual participation, an over 540-fold increase in the number of individual comment letters, illustrates the increasingly prominent role retail investors have assumed not only in the Commission's notice
and comment process concerning reporting frequency but also in investing in U.S. public companies. In our

10 See Gramitto Ricci & Sautter, Corporate Governance Gaming, supra note 1, at 53; Gramitto Ricci & Sautter, Wireless
Investors, supra note 2, at 1656.
11 See generally Christina M. Sautter, Corporate Governance Through Social Media, 75 FLA. L. REV. F. 89 (2024) (arguing
that retail investors utilize social media to participate in corporate governance).
12 Semiannual Reporting Release at 67 (describing how issuers adopting the Form 10-S may still voluntarily disclose
information).
13 See John Coates, John C. Coffee, Jr., James D. Cox, Merritt B. Fox, & Joel Seligman, Shadow SEC Statement No. 8: Comment
on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S in Lieu of Quarterly Form 10-Q Filings,
CLS Blue Sky Blog (June 1, 2026), https://clsbluesky.law.columbia.edu/2026/06/01/shadow-sec-statement-no-8-comment-on-
sec-proposal-to-allow-companies-to-file-semiannual-reports-on-new-form-10-s-in-lieu-of-quarterly-form-10-q-filings/.
14 Comment Letter from r/wallstreetbets to the U.S. Sec. & Exch. Comm'n on File No. S7-2026-15 (May 2026),
https://www.sec.gov/comments/S7-2026-15/s7202615-775527-2368994.html.
15 Id.
16 Id.

17 See Tzachi Zach, SEC Semi-Annual Reporting – 2018 Comment Letter Tracker (S7-26-18), https://tzachizach.github.io/sec-semi-annual-proposal-tracker/2018/ (last visited July 4, 2026).
18 See Tzachi Zach, SEC Semi-Annual Reporting Proposal Tracker (S7-2026-15), https://tzachizach.github.io/sec-semi-annual-proposal-tracker/ (last visited July 4, 2026). We recognize that under Professor Zach's categories "Individual" is a catchall bucket which may encapsulate more than individual investors, but the category is the best representation of engagement by individual investors.
19 Id.
scholarship, we have argued that retail investors will increasingly engage in corporate governance.20 Participation in this comment period exemplifies that engagement. Retail investors care about their investments and the companies in which they invest. That they tend to be long term investors does not mean they do not want or need quarterly reports.
Our work also describes the gap between the formal rights of retail investors and the information they need to exercise those rights.21 The semi-annual reporting proposal widens that gap. It permits issuers to step out of the disclosure cadence the rest of the market keeps and leaves retail investors in the dark for six months, a timeframe during which decisions to buy, hold, or sell would be driven by market trends rather than informed strategy.
As corporate governance scholars, we cannot overemphasize how quarterly reporting promotes management accountability and constrains agency costs.
22 The quarterly reporting process imposes discipline and rigor on management while enhancing the quality of financial reporting.23 Regular reporting obligations reinforce internal controls because management must continually evaluate and certify disclosure controls and financial reporting procedures.24
In light of all the issues that semiannual reporting would raise, we respectfully urge the Commission to withdraw the proposal.
Thank you for your consideration. If you have any questions or need additional information, please contact us by mail at the addresses listed below or by e-mail at sergioalberto.gramittoricci@hofstra.edu and christinasautter@smu.edu.
We are providing our institutional affiliations and ties for identification purposes only. The views expressed in this letter are solely our own.
Sincerely,
Sergio Alberto Gramitto Ricci
Associate Professor of Law
Hofstra University
Maurice A. Deane School of Law
121 Hofstra University
Hempstead, NY 11549
Christina M. Sautter

Associate Dean for Research
Professor of Law
SMU Dedman School of Law
3315 Daniel Avenue
Dallas, Texas 75205
20 See Gramitto Ricci & Sautter, Corporate Governance Gaming, supra note 1; Gramitto Ricci & Sautter, Wireless Investors,
supra note 2; See Gramitto Ricci & Sautter, Wireless Investors Movement, supra note 2; Sautter, supra note 11.
21 See Sergio Alberto Gramitto Ricci & Christina M. Sautter, Corporate Disenfranchisement, 17 U.C. IRVINE L. REV.
(forthcoming 2027), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=6280419.
22 Letter from BDO USA, LLP, to Off. of the Sec'y, Sec. & Exch. Comm'n (Mar. 21, 2019), https://www.sec.gov/comments/s7-
26-18/s72618-5151479-183406.pdf.
23 Id.
24 Id.

Grant Bennett Member Services Representative — Jul 6, 2026
Subject: File No. S7-2026-15 From: Grant Bennett Hello there all! Thank you for taking the time to read this. Please keep the reporting from public companies as is. I like knowing that public companies need to release 4 reports per year. Thank you for your time, hope you all have a great day!

Grant Thornton LLP — Jul 6, 2026
GRANT THORNTON LLP
Grant Thornton Tower
171 N. Clark Street, Suite 200
Chicago, IL 60601-3370
D +1 312 856 0200
S linkd.in/grantthorntonus
X.com/grantthorntonus
July 6, 2026
Office of the Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File Number S7-2026-15, Semiannual Reporting
Dear Office of the Secretary:
Grant Thornton LLP appreciates the opportunity to comment on the Securities and Exchange Commission's (SEC's or Commission's) Proposed Rule on Semiannual Reporting. We commend the Commission's efforts to reduce regulatory burdens on companies with a focus on flexibility and simplification, while continuing to protect investors and promote fairness and efficiency in the securities markets. We are providing our firm's perspective on this proposal gained primarily from serving public companies as independent accountants, including interaction with the SEC staff in this capacity.
Executive summary

In preparing our comments, we considered the Commission's objective of incentivizing more companies to go and remain public by reducing the regulatory burdens and offering them flexibility to report either semiannually or quarterly based on their own and their investors' needs. We recommend that the SEC continue to engage further with companies and their audit committees as well as with other stakeholders, possibly through roundtables, to understand the root cause of regulatory burdens related to interim reporting (that is, whether the underlying issue is the cadence of interim reporting; the amount of financial and non-financial information required by U.S. GAAP, Regulation S-X, and/or Form 10-Q; or a combination of these factors). In this regard, we recognize that the Commission is also exploring potential amendments to Regulation S-K and is encouraging the FASB to evaluate potential amendments to its accounting standards, with a focus on materiality.
The interim reporting cadence elected by companies will be determined by management and the board of directors based on investor feedback. As independent accountants, we are prepared and stand ready to adjust our review procedures for either frequency, as needed. Regardless of the interim reporting cadence, we
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emphasize the critical importance of delivering reliable financial information to the market on a timely basis.
From our perspective, our comments focus on the following themes:
• Lack of an assurance framework for interim financial information included in earnings releases
• Expectation gap from investors' perspective related to quarterly earnings releases for semiannual reporting companies
• Considerations related to potential changes in the timing of audit procedures
• Potential challenges that could arise from the timing of the election to transition from semiannual to quarterly reporting
• Additional guidance required for merger and acquisition transactions
Semiannual reporting considerations
Reporting frequency
The proposed rule would provide all companies, regardless of filer or disclosure status, with the option to file semiannual reports instead of quarterly reports to meet interim reporting requirements.
While certain companies will benefit from semiannual reporting, we are uncertain whether a large number of companies would experience meaningful cost savings, as they may continue with the regular cadence of quarterly reporting or may opt for semiannual reporting but continue to voluntarily present quarterly information for several reasons, including:
• Investors' expectations and demand
• Underwriters or other financial intermediaries' expectations in connection with securities offerings (for example, for companies that report on a semiannual basis, underwriters or other financial intermediaries may still request the disclosure of more recent interim financial information as well as comfort from independent accountants on such information)
• Contractual requirements, such as covenants in debt agreements
• Self-determination regarding (1) what constitutes an appropriate reporting cadence to ensure that investors have all necessary information to make their investment decisions, and (2) what is the impact of the chosen reporting cadence on liquidity and trading volumes.
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Accordingly, in an effort to limit the interim reporting requirements only to information that is decision-useful to investors, we encourage the Commission to consider outreach with companies to understand the root cause of regulatory burdens and costs for quarterly reporting and to determine whether additional changes are required to U.S. GAAP, S-X Rules 10-01 or 8-03, and/or Regulation S-K applicable to interim reporting on Form 10-Q.

Auditor assurance

High-quality and reliable financial reporting is critical to the strong foundation for capital markets in the United States. We believe that PCAOB AS 4105, Reviews of Financial Information, provides the required framework for performing a review of interim financial statements for the semiannual periods, as it defines “interim financial information” as statements covering less than a full year or a 12-month period ending outside the fiscal year. As part of any changes to AS 4105 that the PCAOB undertakes, we recommend amending the standard to be period agnostic, similar to AICPA AU-C Section 930, Interim Financial Information.

Independent accountant’s involvement with the Form 8-K earnings release

Currently, independent accountants have no responsibility under professional standards for the information included in the earnings releases furnished on Item 2.02 of Form 8-K. In our experience, most engagement teams ordinarily perform certain limited procedures over earnings releases; however, an interim review under AS 4105 is completed only in connection with the filing of Form 10-Q, which generally occurs a few days after the earnings release is furnished.

There is no available financial reporting framework or auditing standard under which an independent accountant can perform a review of interim financial information, absent interim financial statements prepared in accordance with U.S. GAAP and applicable SEC rules and regulations. Accordingly, we believe that the earnings release process could potentially be delayed if companies were to include interim financial statements that comply with ASC 270 and S-X Article 10 or Rule 8-03 in the Form 8-K earnings release and request that an independent accountant review the financial statements prior to furnishing it with the SEC.

In the event the applicability of AS 4105 is amended and the SEC requires a review of the quarterly information furnished or filed by semiannual reporting companies in their earnings releases, we recommend that the SEC require a clear segregation of the information that will be subject to auditor review. For instance, today companies often include non-GAAP financial measures in Form 10-K or Form 10-Q; however, this information is sufficiently segregated from the financial statements and the related auditor’s report (if applicable), so that it is clear to a reader to which financial information the auditor’s report applies. In an earnings release, such delineation between information may not be as clear, which could lead to investor confusion over what is within and outside the scope of the independent accountant’s audit or interim review. This could further exacerbate the existing expectations gap between what auditors are required to do with “other information” under either PCAOB AS 2710,

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Other Information in Documents Containing Audited Financial Statements, or AS 4105, and what investors perceive that auditors do with that information.

Internal control over financial reporting

This proposal requests input on the optionality of semiannual or quarterly reporting and its impact on companies’ disclosure controls and procedures and on internal control over financial reporting (ICFR) when semiannual reporting is elected. Aside from the frequency with which controls operate, we believe it is unlikely the proposed rule would significantly alter other aspects of the design effectiveness of a control. A

company will design the frequency of controls in accordance with the financial reporting risks, and an election to report semiannually could result in certain controls, such as those related to the financial reporting process, operating only twice per year. Further, if a deficiency in ICFR is identified and the company does not have compensating or mitigating controls, there may not be enough instances to remediate such deficiencies before the end of the fiscal year.

Timing of financial statement audit procedures

Irrespective of the frequency of interim reporting elected, we will continue to work with companies to plan and schedule audit procedures on the year-end financial statements such that we perform a high-quality audit. The timing of audit work could potentially require an adjustment for companies that elect reporting on a semiannual basis. Ordinarily, audit procedures are performed on financial information that has been subject to period-end financial reporting processes and controls. To the extent companies do not produce such information on a quarterly basis, certain procedures may need to be performed later in the audit period, which could result in an additional burden on companies while finalizing annual reporting. Further, a delay in performing certain audit procedures could potentially delay the identification of any accounting or reporting matters, thereby creating an additional burden on companies in timely meeting their reporting obligations.

Securities offerings and comfort letters

As noted previously, companies that elect semiannual reporting or hybrid reporting may be required to prepare GAAP interim financial statements with footnotes for a quarterly period in connection with a securities offering. This may be required as part of the company's governance requirements, risk management policies, or requests from underwriters or other financial intermediaries. We have observed that it is common practice for foreign private issuers to prepare quarterly financial information in connection with offerings if these issuers do not otherwise have a quarterly reporting requirement.

The proposal solicits feedback on whether changes are needed to PCAOB AS 6101, Letters for Underwriters and Certain Other Requesting Parties, to accommodate semiannual reporting requirements. AS 6101 provides reporting requirements and related guidance for accountants issuing letters to underwriters and other requesting parties. Currently, independent accountants can provide negative assurance on changes in certain financial statement line items when the cut-off date is less than 135 days from the end of the most recent period that has been audited or reviewed. If the© 2026 Grant Thornton LLP | All rights reserved | U.S. member firm of Grant Thornton International Ltd. subsequent change period is 135 days or more, AS 6101 permits accountants to perform certain inquiries related to changes in specified financial statement line items and to report these results. These requirements are also consistent with AICPA AU-C Section 920, which applies to comfort letters issued in connection with exempt offerings conducted by private companies that do not have any interim reporting requirements. Given that AS 6101 provides a framework for providing comfort on changes in specific financial statement line items irrespective of the duration of the subsequent change period and is consistent with AICPA AU-C Section 920, we believe that a change to AS 6101 is not required.

Election timing and frequency

Under the proposal, the election to report on a semiannual or quarterly basis would be made on an annual basis. We suggest that the Commission consider feedback from investors and analysts as to whether annual changes in reporting cadence would be considered disruptive. Further, if a company reports on a semiannual basis one year and transitions to quarterly reporting for the next year, it would be required to prepare the comparable prior-year quarterly financial statements and disclosures, and

independent accountants would be required to perform review procedures over that information. This could present challenges and may result in delays and incremental costs in the year the company transitions from semiannual to quarterly reporting. This is especially apparent if the election to change one's interim reporting basis is not known until Form 10-K is filed, given that the first quarter Form 10-Q is due shortly thereafter. We ask the SEC to consider whether the first election or a change in reporting cadence should be made by a specified date via Form 8-K that would apply to the next annual period, such as by the end of the company's fiscal year. This would allow sufficient time for investors to digest the revised reporting cadence, for companies to prepare the comparable period information, and for auditors to plan and perform the necessary review procedures.

Mergers and acquisition considerations

While the proposed rule simplifies the interim reporting requirements for existing Exchange Act registrants and companies filing an initial public offering (IPO) registration statement, questions may arise on the application of the proposed rules to certain merger and acquisition transactions. Examples to consider include:

1. De-SPAC transactions: Could the private operating company target elect a reporting cadence that is different from the special purpose acquisition company (SPAC)? Since both the SPAC and the target will be co-issuers on the registration statement, can the target elect semiannual reporting on the cover page of the registration statement even if the SPAC has elected quarterly reporting, or vice-versa? Alternatively, is the target required to take on the SPAC's quarterly reporting election until the target files its first Form 10-K? And, would that answer change based on the legal structure of the transaction (such as a double dummy structure with a newly formed entity as the legal acquiror of the SPAC and target company, or if the private company is the legal acquiror)?

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2. 3. Merger of two reporting companies where, prior to the merger, one of the companies reports on a semiannual basis and the other reports on a quarterly basis: In a Form S-4 or merger proxy, would each registrant keep their own interim reporting cadence and decide collectively what the reporting cadence will be going forward, or would the legal acquiror's election remain until the next annual election?

Acquisition of a business or real estate operations when pre-acquisition financial statements are required pursuant to S-X Rule 3-05 or 3-14: Would the acquiree have to follow the same interim reporting cadence as the registrant?

****

We would be pleased to discuss our comments with you. If you have any questions, please contact Rohit Elhance, Partner-in-charge of SEC Regulatory Matters, at 202-861-4110 or Rohit.Elhance@us.gt.com.

Sincerely,

/s/ Grant Thornton LLP

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Gregory Davis, President and Chief Investment Officer, The Vanguard Group, Inc. — Jul 6, 2026
P.O. Box 2600
Valley Forge, PA 19482-2600
www.vanguard.com

July 6, 2026
Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Request for Public Comment Regarding Semiannual Reporting (File No. S7-2026-15)
Dear Ms. Countryman:
The Vanguard Group, Inc. ("Vanguard") appreciates the opportunity to comment on the Securities and
Exchange Commission's ("SEC" or "Commission") proposal that would provide greater flexibility to public companies when determining their reporting cadence, including moving from a quarterly to a semiannual reporting schedule ("Proposal").
Vanguard is proud to serve over 50 million individual investors globally through a variety of products and
services, and because of that has a deep commitment to the transparency, integrity, and efficient functioning of U.S. capital markets. Unlike other fund managers that are owned by external parties, Vanguard is a unique asset manager structured as a "mutual,
" mutual company, owned by the U.S. funds
it advises which, in turn, are owned by their investors. As a result, when a client invests in these funds,
they also own Vanguard, the asset manager. With this structure, rather than increasing fees to grow earnings and pay dividends to external owners, Vanguard's earnings benefit fund investors via lower fees.
1 Though Vanguard offers a variety of high quality, low cost products and services, as the fund company that popularized index investing 50 years ago, Vanguard is built around low-cost passive investing — which tends to buy and hold securities for as long as they are in an underlying index. 2 This
approach works. For instance, $10,000 invested in Vanguard's 500 index fund in 1976 is worth over $2,000,000 today. In addition to our passive funds' long-term approach, Vanguard investors tend to be
particularly long-term — their average holding period for their mutual fund investments is over five years
which is over 1.5 times as long as investors with other firms.
Given our commitment to the public markets and our long-term, predominantly retail, client base, we share the Commission's interest in fostering vibrant public markets where a diverse array of public companies can compete for investors' capital and investors have a fair chance of benefiting from the long-
1Vanguard has lowered expenses more than 2100 times—cumulatively more than 80%—since our founding, allowing fund investors to keep, and
compound, more of their returns over time.
2 Vanguard funds are routinely in the top decile of performers among peers and the lowest decile in cost. Vanguard's average U.S. asset-weighted
expense ratio is 0.06%, compared to an industry asset-weighted average of 0.44%. A recent Morningstar study compared asset managers' value
creation for investors and found that Vanguard ranked first—delivering $4.6 trillion over a 10-year period ending in 2024—more than double any
other fund family. Amy C. Arnott, Top 15 Value Creators in the Fund Industry, Morningstar (Jan. 28, 2025) available at www.morningstar.
com/funds/top-15-value-creators-fund-industry.
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II. III. term growth of the economy. We appreciate the Commission's interest in modernizing regulatory

requirements that could make it easier for companies to go and stay public. As long-term investors, we
also share an interest in reducing value-destroying short-termism and excessive costs of being public.
While we understand that the proposed filing flexibility could result in marginal benefits for registered companies, we do not believe the Proposal would materially increase the number of IPOs nor reduce
short-termism. Furthermore, we are concerned the proposal could have meaningfully negative effects on
the market and investors.
Our comments on the proposal are summarized as follows:
I. While we share the Commission's interest in promoting vibrant public markets, it is unclear if quarterly reporting affects IPO volume. It appears that IPO trends tend to be cyclical and responsive to market conditions. We encourage the Commission to consider other factors that can influence IPO activity.
The record does not contain sufficient evidence that shows rescinding the quarterly reporting requirement will materially improve investor outcomes. Several other market factors and regulatory issues affect long-termism and the costs of being a public company which ultimately affect long-term shareholder value.
Quarterly reporting has supported market efficiencies like price discovery, higher quality valuations, more informed investment decision-making, and smaller information asymmetries.
The Proposal could roll back these improvements, particularly for retail investors.
Overall, we caution against permitting semiannual reporting without compelling evidence that doing so
would meaningfully increase IPO volume without harming capital markets and investors. We also encourage the Commission to continue working with investors and other market participants to further
evaluate the tradeoffs associated with becoming and staying a public company.
While we share the Commission's interest in promoting vibrant public markets, it is
unclear if quarterly reporting affects IPO volume. It appears that IPO trends tend to be
cyclical and responsive to market conditions. We encourage the Commission to consider
other factors that can influence IPO activity.
We appreciate the Commission's willingness to evaluate the decades-long decline in IPOs, as public markets play a critical role in investors' portfolios.
3 As the Proposal states, a variety of factors drive a
company's decision to go public and the current frequency of reporting requirements does not fully explain the decline in IPOs.
4 The academic literature suggests that there are several structural factors
contributing to decreases in IPOs and the number of public companies including the availability of capital
in the private market, the size of a founder's equity stake,5 a founder's preference to retain control of a
3 Proposing Release at 23 (stating IPOs provide "opportunities to participate in the future growth of promising companies").
4 Proposing Release at 65.
5 See James C. Brau and Stanley E. Fawcett, Initial Public Offerings: An Analysis of Theory and Practice, 61 J. of Fin. 339 (Feb. 2006) available
at https://www.jstor.org/stable/3699345 (surveyed 336 CFOs and found that the desire to preserve decision-making control and ownership is the
main reason for firms to remain private). See also Michael Ewens and Joan Farre-Mensa, The Deregulation of Private Equity Markets and the
Decline in IPOs (Nat'l Bureau of Econ. Rsch., Working Paper No. w26317, 2026) available at https://

papers.ssrn.com/sol3/
papers.cfm?abstract_id=3461485 (showing that founders with higher equity stakes are less likely to take their firms public or be acquired and that
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company,6 the availability of a merger or acquisition as an exit opportunity,
7 and market conditions that
can affect valuations.
8
Our analysis of IPO activity in the United States from 2003 to 2024 shows that there has not been a simple year-over-year decline in IPOs. Instead, we found that IPO activity has followed a cyclical pattern
that reflects the general market conditions.9 Vanguard's analysis of global IPO activity over the same
period also suggests that a similar pattern seems to exist in foreign jurisdictions, including those with differing reporting regimes.10 Specifically, we observed that neither the United Kingdom nor the European Union enjoyed a noticeable increase in IPO activity after either jurisdictions shifted to semiannual reporting. While we acknowledge the limitations of a cross-jurisdiction comparative analysis,
the global nature of these patterns seems to suggest that broader macroeconomic and market-cycle factors
are playing important roles in IPO volume.
In academic literature, quarterly reporting is not a frequently studied driver of IPO activity. Certain types
of disclosure and other IPO-related requirements, however, have been studied. For example, one study
sought to understand how the JOBS Act (which Congress intended to help "revitalize the IPO market,
especially for small firms") affected IPO volume. The authors of this study found no evidence the Act's
de-burdening provisions (i.e., provisions designed to decrease costs associated with "certain accounting
and disclosure requirements" and "fixed costs of being public") encouraged IPOs. The authors did, however, find evidence the Act's "de-risking" provisions (i.e., provisions that allow "[certain companies]
to file IPO draft registration statements confidentially and to communicate with qualified institutional investors before publicly filing") did "drive a portion of the… increase in IPO activity."11 We understand
the SEC is evaluating several of these de-risking provisions as well, including expanded use of confidential filing and testing-the-waters provisions.
12
Considering this context, we continue to support the SEC's review of public company requirements more
broadly, along with other factors contributing to IPO and public company volumes, but we do not observe
compelling evidence that a shift from quarterly to optional semiannual filing would meaningfully increase
IPO activity.
the average founder equity stake rose from approximately 50% in the 1990s to nearly 70% by 2015, suggesting that the increase in founder
control over time can help explain the decline in U.S. public listings).
6 Id.
7 Xiaohui Gao, Jay R. Ritter and Zhongyan Zhu, Where Have All the IPOs Gone?, 48 J. of Fin. And

Quantitative Analysis 1663 (Dec. 2013)
available at https://www.jstor.org/stable/43303857 (examining the decline in U.S. IPOs and arguing that ongoing changes in the economy have
reduced the profitability of small companies, while the relative advantages of being acquired by a larger organization, including economies of scope
and speed to market, have increased, enabling small firms to generate higher earnings by selling rather than relying on independent organic growth).
8 James J. Rowley Jr., Are companies really staying private for longer? No., Vanguard (Mar. 7, 2025) available at
https://corporate.vanguard.com/content/corporatesite/us/en/corp/articles/are-companies-staying-private-longer-no.html.
9 Id.
10 Vanguard analysis of initial public offerings listed on U.S., developed-European, and Australian exchanges with valid data points. Analysis
unpublished, furnished for internal research. Source: FactSet
11 Michael Dambra, Laura Casares Field, and Matthew T. Gustafson, The JOBS Act and IPO volume: Evidence that disclosure costs affect the IPO
decision, 116 J. of Fin. Econ. 121 (Apr. 2015) available at https://pure.psu.edu/en/publications/the-jobs-act-and-ipo-volume-evidence-that-
disclosure-costs-affect.
12 Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies, Release No. 33-
11419 (May 19, 2026).
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II. The record does not contain sufficient evidence that shows rescinding the quarterly
reporting requirement will materially improve investor outcomes. Several other market
factors and regulatory issues affect long-termism and the costs of being a public company
which can ultimately affect long-term shareholder value.
a. The potential effects of reporting frequency on short-termism are worth further study, but it is unlikely the Proposal will materially affect the issue.
Concerns about short-term managerial behavior are often cited as a rationale for reducing reporting frequency. As a long-term shareholder, we believe that company management teams best serve investors
when they focus on long-term shareholder value instead of short-term performance goals. Vanguard investors, and especially Vanguard funds, are by and large long-term investors. Index funds, for example,
can hold individual names for decades on behalf of our investors. The portfolio management and investment stewardship teams of these funds have therefore long been anchored by the pursuit of long-
term investment returns and look for companies to adopt governance and disclosure practices that demonstrate their own long-term orientations.
Our experience across markets suggests that managerial short-termism is driven less by the existence of
10-Q reporting than by other factors, including the absence of well-structured boards, lack of good corporate governance, and management incentives that motivate firms to make decisions that improve
their assessment of performance relative to longer-term outcomes. Indeed, as noted in the proposal, “executive compensation design or messaging to investors through, for example, earnings guidance…”
may play a larger role in short-termism concerns than the periodic disclosure cycle.
”13 In either regime,
how investors, boards, and executive teams use financial information will vary. Even as long-term

investors, several of Vanguard's active portfolio managers use the information contained in 10-Qs to evaluate long-term trends and to assess emerging risks and opportunities, but also to support long-term
management incentives and outlooks.
We note that the empirical literature examining whether the existence of 10-Qs supports or detracts from
long-term outlooks is somewhat limited and mixed. Literature examining the European experience with
removing mandatory quarterly reporting requirements provides mixed evidence about whether this reform
had a material impact on corporate investment behavior and longer-term outcomes. Analysis of U.K. companies before and after the introduction and subsequent removal of mandatory quarterly reporting
found no material effect on corporate investment behavior or long-term firm performance attributable to
reporting frequency changes.
14 However, other studies found that the removal of mandatory quarterly
reporting had an effect on certain corporate behaviors associated with short-term behavior around reporting times, such as an increase in overproduction and cuts to discretionary expenses to boost reported
income during reporting timeframes — which subsequently harms firm operating performance.
15
These findings suggest that while reporting frequency may be one of many factors influencing corporate
behavior, reducing mandatory quarterly reporting does not appear to support a shift toward longer-term
13 Proposing Release at 77.
14 Robert C. Pozen, Suresh Nallareddy, and Shiva Rajgopal, Impact of Reporting Frequency on UK Public Companies, CFA Institute Research
Foundation (Mar. 1, 2017) available at https://rpc.cfainstitute.org/research/.
foundation/2017/impact-of-reporting-frequency-on-uk-public-companies.
15 Jürgen Ernstberger, Benedikt Link, Michael Stich, and Oliver Vogler, The Real Effects of Mandatory Quarterly Reporting, 92 Acct. Rev. 33
(Sep. 2017) available at https://doi.org/10.2308/accr-51705.
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decision-making. Instead, disclosure can encourage the alignment of interests between issuers' management teams and shareholders over the long-term. We believe that clear, ongoing disclosure of a
company's strategy, performance, executive compensation, and board oversight of these matters enables
efficient price discovery. In particular, disclosure of compensation policies and their alignment with company performance, and regular disclosure on progress plays a significant role in promoting investor
confidence in the alignment of management incentives with shareholders' interests and enabling markets
to best allocate long-term capital.
b. The compliance costs of quarterly reporting appear limited relative to other costs associated with going and staying public.
We agree with the Commission regarding the importance of reducing unnecessary regulatory costs, not
only to invigorate IPO activity, but also so companies can reallocate resources in ways that might ultimately benefit investors and long-term shareholder returns. However, the costs associated with

quarterly reporting appear small relative to other costs associated with being a public company. Therefore, it is unlikely that reducing the costs associated with quarterly reporting will have a material effect on a company's overall costs and shareholder value. The Commission estimates that electing to report semiannually would have a "net reduction in direct compliance costs equal to $198,000 per fiscal year."16 This number is relatively small when compared to the total cost of becoming a publicly listed company. For example, according to Nasdaq, underwriting fees alone can amount to millions of dollars.17 On average, these fees are $8 million for smaller raises and $72 million for larger ones. The quarterly reporting costs also pale in comparison to other burdens associated with a company going and remaining public.

While we support the Commission's review of the costs of being a public company, it is our understanding that most of the work associated with preparing Form 10-Q is already or will likely become automated, especially as more companies adopt artificial intelligence technology. In any case, we believe public company management teams are already reviewing and tracking material changes to their financial operating performance information at least quarterly, particularly if they are providing earnings releases and forward-looking statements. As application and innovations in technology increase, ease and availability of material financial performance information provided to company insiders will likely only increase, making investor disclosure less expensive. Furthermore, as noted above, other costs of going public appear to have more meaningful implications.

16 Proposing Release at 106.

17 Phil Mackintosh and Nicole Toskiy, The True Costs of Going Public, Nasdaq (May 07, 2026) available at https://www.nasdaq.com/articles/true-costs-going-public.

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a. III. Quarterly reporting has supported market efficiencies like price discovery, higher quality valuations, more informed investment decision-making, and smaller information asymmetries across market participants. The Proposal could roll back these improvements, particularly for retail investors.

U.S. public markets are widely regarded as the most transparent and liquid in the world, this has resulted in broad investor participation and comparatively low costs of capital. Standardized quarterly disclosure has been a principal component of the U.S. market's success, therefore, any regulatory action that would affect these characteristics—including reporting frequency—should be approached with caution.

When the existing quarterly reporting framework was first proposed, the SEC noted that it was designed to promote "a fair and informed market for securities where there is a substantial public investor interest."18 As the Proposal notes, fifty years later, "the efficiency of financial markets rests on material information becoming public in a timely fashion" and "greater availability of material information allows securities prices to better reflect their issuers' fundamental value and ultimately promotes capital

formation as issuers have access to lower cost of capital and investors in those issuers' securities have
access to higher liquidity."19 In many respects, during this period, market outcomes have been directionally positive. As information asymmetries and the cost of capital have decreased, individual investor participation and market transparency have both increased.
b. Insight from several Vanguard investment teams indicate that reliable and timely financial reporting through Form 10-Q plays a meaningful role in supporting price discovery and valuation, in addition to other economically relevant decisions, and cannot be readily replaced by alternative information sources.
As an asset manager and advocate for millions of investors, Vanguard supports transparent, comparable
disclosures that enable more informed investment decisions, promote long-term investing, enhance corporate governance, and direct long-term managerial orientations. We view the Form 10-Q framework
as an important contributor to these objectives.
Most of Vanguard's active investment managers indicate that, while they are long-term investors, they do
utilize 10-Qs. They use these reports to evaluate trends, analyze risk profiles of investments, and to better
understand less verifiable updates from issuers (e.g., earnings releases and forward-looking statements).
Furthermore, millions of index fund investors indirectly rely on the information provided by these disclosures — in addition to the price discovery and healthy, well-functioning markets that come with it.
For instance, many index providers (third-party firms who identify what constitutes a particular index) use 10-Qs for classification purposes (e.g., inclusion in a value or growth index). In addition to fund investors, individual investors who invest in these securities directly have reported in the comment file
and through surveys that they utilize Form 10-Qs to inform their investment decision-making.
20 We are

18 Notice of Proposed Amendments to Rules and Forms Relating to Registration and Reporting Under the Securities Exchange Act of 1934, 34
Fed. Reg. 14235 (Sept. 10, 1969).
19 Proposing Release at 66. See also, Id. at 69 (stating "reducing the frequency of periodic disclosures may delay the public disclosure of material
information about a company. Such decreased transparency may make it more difficult for investors to make well-informed decisions and may
increase the expected return (i.e., the cost of capital) that they demand for holding a company's securities").
20 Natalie Bannerman, Retail investors push back on SEC plan to cut quarterly reporting requirements, Governance Intelligence (May 26, 2026)
available at https://www.governance-intelligence.com/shareholders-activism/retail-investors-push-back-sec-plan-cut-quarterly-reporting-
requirements.

concerned that reducing reporting frequency could impair price discovery and disadvantage retail investors who do not have access to alternative information sources.
While Form 8-K disclosures, earnings releases, and investor materials provide useful information, they
are not substitutes for standardized 10-Q reporting. These disclosures are often non-uniform, include non-
GAAP metrics, and tend to offer statements not backed by relevant financials. This limits their

usefulness
and comparability. Absent a consistent quarterly GAAP baseline to anchor and understand these alternative disclosures, investors may be required to further speculate or rely more heavily on non-GAAP
information. This could reduce transparency and market confidence. The academic literature supports a
view that greater reliance on alternative data sources in the absence of quarterly reporting may also increase speculative volatility. Evidence from semiannual reporting regimes suggests that investors may
overreact to proxy signals (e.g., peer earnings) during non-reporting periods and that there are subsequent
reverse reactions once firm-specific information becomes available.21 These studies suggest that lower
reporting frequency can impair investors' valuation accuracy rather than improve it.
While we appreciate the view that companies should be able to exercise discretion in certain aspects of
corporate disclosures and support materiality-based differences in certain disclosures, financial information reported in the 10-Q offers uniquely valuable, standardized quantitative information that is
instrumental to valuation and comparability. Our experience as an investment manager in multiple markets and asset classes reinforces our belief in the importance of standardized, timely disclosure. For
example, analysts from our credit research and fund accounting teams note that public credit analysis
benefits from the reliability and consistency of the financial information in form 10-Q reporting, whereas
the private credit asset class — where disclosures are less frequent and standardized — often exhibits
greater uncertainty and valuation risk.
c. Reducing the frequency of high-quality disclosures could disproportionately disadvantage individual retail investors relative to public company insiders and institutional investors.
As the Commission notes, longer reporting periods could increase information asymmetries.22 This could
not only "[reduce] liquidity and [increase] transaction costs for investors" but also "[diminish] perceptions of fairness, which can erode trust in markets and reduce capital market participation."23 A
survey of global investment professionals conducted by the CFA Institute found strong opposition to replacing quarterly reporting, with respondents citing concerns about increased information asymmetry,
reduced comparability across firms, and diminished market efficiency.24 These concerns were echoed by
several third-party managers of Vanguard funds. Additionally, some managers observed that this might
require further company engagement with boards and directors, an opportunity that is rarely available to
individual investors or even many smaller investors and stakeholders. Furthermore, we also share the

21 Salman Arif and Emmanuel T. De George, The Dark Side of Low Financial Reporting Frequency: Investors' Reliance on Alternative Sources
of Earnings News and Excessive Information spillovers, 95 Accounting Rev. 95 (Nov. 2020) available at www.doi.org/10.2308/tar-2017-0018.
22 Proposing Release at 72.

23 Id.
24 Sandra Peters and Mattthew Winters, What Investors Tell Us About Quarterly Reporting, Why It Matters, and Why They Support It in an Era of
Artificial Intelligence, CFA Institute (June 2026) available at www.rpc.
cfainstitute.org/sites/default/files/docs/research-reports/investor-perspectives-quarterly-reporting-2026.pdf.
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Commission's concern that less frequent reporting could widen the gap between inside and public information and increase the temptation for insider trading.25
Separately, we do acknowledge that some academic studies suggest that quarterly reporting may introduce more estimation error than semiannual reporting and can contribute to short-term volatility.26
While we agree that error prone information harms price discovery, we do not believe the solution should
be to permit companies to provide less information, as this may instead exacerbate information gaps.
On balance, we appreciate that the exact impacts on price discovery and volatility are not definitive, but,
based on the criticality of timely, high-quality information to healthy and fair capital markets, and the dearth of evidence that this change would improve market dynamics, urge caution.
Recommendations
In light of a lack of evidence suggesting that quarterly reporting will be a material factor in companies going and staying public, nor on meaningfully freeing up capital or promoting long-termism in companies, Vanguard welcomes the Commission's desire to evaluate other policy levers that may more
directly influence these goals. We encourage the Commission to evaluate and allow the market additional
time to comment on carefully tailored, time-bound measures that reduce friction for smaller issuers seeking to enter the public markets. Vanguard also recognizes that there may still be reasons companies
choose to remain or go private and supports efforts to find responsible ways to broaden participation in
private markets, where appropriate.27
Additionally, with regard to promoting short- vs. long- termism, literature suggests that management behavior is strongly influenced by how executives are evaluated and incentivized. Research suggests that
long-term executive compensation, such as restricted stock, restricted stock options, and long-term incentive plans, can help counteract short-termism and align managers' interests with long-term value
creation.28 While market disclosures and analyst coverage may be related to management behavior, we
believe the proposal may overstate the role of Form 10-Q in driving short-termism and risks addressing a
concern that is more appropriately directly governed by managerial incentives than reporting frequency.
Conclusion
While Vanguard recognizes the rationale for reassessing longstanding disclosure requirements, we do not
believe the evidence supports eliminating the existing quarterly reporting requirements. Quarterly disclosure has long supported transparency, investor confidence, and stakeholder feedback, particularly
from active managers. Experience of stakeholders and academic studies both offer evidence that

quarterly
25 Robert C. Pozen and Mark J. Roe, Those Short-Sighted Attacks on Quarterly Earnings, Harvard Law School Forum on Corporate Governance
(Oct. 8, 2015) available at www.corpgov.law.harvard.edu/2015/10/08/those-short-sighted-attacks-on-quarterly-earnings.
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10.1007/s11156-007-0069-0 (comparing quarterly-reporting regimes in the U.S. and Canada with semiannual regimes in the UK and Australia,
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Vanguard Internal Use Only
reporting may support lower costs of capital, reduced information asymmetry, and faster incorporation of
information into prices.
We appreciate the Commission's data-driven approach to this issue, its willingness to consider ways to
improve the public markets, and we look forward to continuing to support these efforts.
* * *
Vanguard appreciates the opportunity to engage in this request for public comment and hope our comments are helpful. If you have any questions or would like to discuss our views further, please contact
Samuel Keenan, Senior Director, Regulatory Affairs, at samuel_keenan@vanguard.com or Kayla Cooke,
Senior Policy Advisor, at kayla_cooke@vanguard.com.
Sincerely,
/s/ Gregory Davis
Gregory Davis
President and Chief Investment Officer
The Vanguard Group, Inc.
Vanguard Internal Use Only

Gregory J. Oravec Citizen Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Gregory J. Oravec To the Securities and Exchange Commission: I write as an individual retail investor and a parent to oppose, in the strongest terms, the proposal to let public companies replace quarterly reports on Form 10-Q with semiannual reports on Form 10-S. Start with first principles. Markets do not fail at random — they fail when information is imperfect, stale, or unevenly held. That has been settled economics for half a century: when one

side of a trade knows more than the other, prices stop telling the truth and capital is misallocated. Mandatory, standardized, timely disclosure is the single most important tool we have for closing that gap. This proposal does the opposite. Cutting required interim reporting from four times a year to two does not simplify the market — it doubles the darkness in which it operates. It manufactures precisely the information asymmetry that regulation exists to prevent. Consider what that darkness produces. Business developments do not pause between filings; only their disclosure does. Under a semiannual regime, six months of accumulated news — good and bad — arrives in a single event rather than being metered out as it occurs. Fewer disclosures do not mean calmer markets; they mean larger, more violent repricings when reality finally surfaces, and longer stretches in which rumor, selective leaks, and insider knowledge fill the vacuum. That is a recipe for concentrated risk and sharper swings, not the patient, long-term thinking the proposal imagines. And we need not guess, because the experiment has already been run and has already failed. The European Union abolished mandatory quarterly reporting in 2013; the United Kingdom did the same in 2014; Norway followed. The promised era of long-term corporate thinking never materialized — studies of those markets found no meaningful change in how companies invest. What did change was informational: less analyst coverage, less accurate forecasts, and thinner liquidity for the firms that went dark. The hypothesis behind this proposal has been tested abroad and refuted. We should not now re-run a failed experiment on American investors. Most of all, this proposal hurts the people it should protect. Large institutions will not be left in the dark — they have data terminals, alternative datasets, and direct access to management. It is the retail investor — the teacher, the retiree, the family saving for a child's education — who depends on the mandatory public filing precisely because it is the one place the information is guaranteed, uniform, and free. Stretch the gap between disclosures toward a full year and you hand the advantage to insiders and Wall Street while taxing Main Street with ignorance. Ask any parent: would our children be better served if we abolished report cards and graded them only once a year? Would any account holder be better off receiving bank statements half as often? We know the answer. Accountability and transparency are America at its best — the sunlight that keeps our capital markets the fairest and deepest in the world. This proposal trades that sunlight for the convenience of those who would prefer to be watched less closely. Keep the 10-Q. Preserve quarterly reporting. Do not weaken the disclosure that makes our markets worthy of the public's trust. Respectfully submitted, Gregory J. Oravec Individual investor and parent Port St. Lucie, Florida

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Hanna Tetens — Jul 6, 2026
Subject: File No. S7-2026-15 From: Hanna Tetens Dear Commissioners, Please keep quarterly reporting requirements in place. Thanks, Hanna Tetens

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Helena Murvosh Civil engineer and project manager — Jul 6, 2026
Subject: File No. S7-2026-15 From: Helena Murvosh I oppose changing to a semiannual reporting requirement. As a small investor, I rely on the quarterly information to make decisions. Having less information would negatively affect my ability to make smart decisions about my retirement accounts. The reduced reporting schedule seems advantageous only to insiders, and not working class people like me.

Hovden Law LLC Member — Jul 6, 2026
Subject: File No. S7-2026-15 From: Hovden Law LLC This doubling of the reporting time ensures vastly more cows will get out the barn door before the alarm is sounded. To prevent this is the SEC's

raison d’etre - adoption indicates it’s time for the SEC to disband and quit wasting the taxpayers’ money.

Ilene Weisberg Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ilene Weisberg Transparency is extremely important to the ethical functioning of business and to all Americans. We are all invested in this, our lives and our retirement savings matter, and we rely on SEC to keep things right. Keep reporting quarterly.

Ines Gomez — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ines Gomez I vehemently disagree with the proposal that the SEC should allow semi-annual reporting rather than the currently required quarterly reporting by public corporations. In a world where information moves faster than ever before, corporations should be required to provide information at a pace commensurate with that to the regulatory bodies that oversee them. Current regulations for quarterly reporting have been then standard for long enough that norms are thoroughly established. There is no undue burden on corporations to adhere to them. Allowing the increased window of time proposed between reportings only advantages those that wish to deceive regulators and the public. As public corporations, they enjoy advantages already provided by being within the public market --- which are substantial --- and as such should not be given a tool to obfuscate their practices from the public's scrutiny and possibility to act to the detriment of the public market, particularly in a time of unprecedented information speeds.

Institute of Management Accountants - Financial Reporting Committee — Jul 6, 2026
Business Use
Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F. Street N.E.
Washington, D.C. 20549-1090
July 6, 2026
Re: File Reference No. S7-2026-15, Semiannual Reporting (Proposal)
Dear Ms. Countryman:
The Financial Reporting Committee (FRC or Committee) of the Institute of Management Accountants
(IMA) is writing to share its views on the Securities and Exchange Commission’s (SEC or Commission)
Proposed Rule on Semiannual Reporting.
The IMA is a global association representing over 140,000 accountants and finance professionals. Our
members work inside organizations of various sizes, industries, and types, including manufacturing and
services, public and private enterprises, not-for-profit organizations, academic institutions, government
entities, and multinational corporations. The FRC is the financial reporting technical committee of the IMA. The Committee includes preparers of financial statements for some of the largest companies in the
world, representatives from the world’s largest accounting firms, valuation experts, accounting

consultants, and analysts. The FRC reviews and responds to research studies, statements, pronouncements, pending legislation, proposals, and other documents issued by domestic and international agencies and organizations. Additional information on the FRC can be found at https://www.imanet.org/en/About-IMA/Advocacy/Financial-Reporting-Committee.

The Committee supports the Commission's efforts to provide issuers with greater flexibility in interim reporting by permitting semiannual reporting. We believe the proposed optional framework, which would allow companies to choose between semiannual and quarterly reporting, would enable issuers to provide investors with timely, reliable, and decision-useful information in a manner that is appropriate for their industry, stage of development, and investor base. At the same time, a semiannual filing cadence should not result in reduced rigor for information that is filed with the Commission.

If finalized, the proposal would create a hybrid interim reporting model, with companies using different reporting cadences and providing different levels of interim financial information to the capital markets during the first and third quarters of each fiscal year. Certain conforming updates to existing standards and market conventions will ultimately drive the extent to which registrants will be able to elect semiannual reporting. Accordingly, we believe the Commission should provide additional clarity and guidance around certain aspects of voluntary interim reporting by semiannual filers, including the filing

requirements for earnings release materials which may contain non-GAAP information. Additionally, there are questions about the external auditor assurance frameworks available and applicable to voluntary interim reporting. We also believe it is important for the Commission to evaluate the proposal's implications for registered offerings, IPO execution, and follow-on capital raising. Finally, we encourage the Commission to continue to prioritize disclosure simplification to further reduce the reporting burden associated with interim financial reporting and encourage the Financial Accounting Standards Board (FASB) to similarly prioritize disclosure simplification in ASC Topic 270.

Please refer to Appendix I for a more detailed discussion of the key themes outlined above and certain other considerations around semiannual reporting.

We would like to highlight that the perspectives contained in this letter are intended to reflect areas of predominant agreement across the Committee. However, certain of our individual Committee members are not supportive of the proposal. Those members believe that current quarterly reporting requirements have served investors well and they have concerns about the potential impacts of the proposal on U.S. financial markets.

* * * * * * * *

We would be pleased to discuss our comments with you or other members of the SEC staff at your convenience and welcome the opportunity to engage in further dialogue on these important topics.
Sincerely,
Brian C. Stevens
Chair, Financial Reporting Committee
Institute of Management Accountants
Brian.Stevens@mdlz.com

Appendix I – Key Themes
Assurance and Reporting Framework for Voluntary Interim Financial Information
The Committee supports the Commission's objective of providing issuers with flexibility through optional semiannual reporting. However, we expect that many issuers electing semiannual reporting will continue to publish quarterly earnings releases, investor presentations, and EPS guidance in response to market expectations, debt agreements, and capital market considerations. The Commission's framework should therefore acknowledge and accommodate the practical reality that a semiannual filing regime will coexist with ongoing quarterly public communications. Our specific recommendations in this area are as follows:
Preserve the Current Framework of Furnishing (Rather than Filing) Earnings Releases
The Committee believes that semiannual filers should be permitted to furnish, rather than file, voluntary quarterly financial disclosures for their first and third quarters under Item 2.02 of Form 8-K, consistent with the current framework for earnings releases. Requiring semiannual reporting companies to file (rather than furnish) those quarterly earnings releases would impose significant compliance burdens to semiannual filers, including:
• The non-GAAP financial measure restrictions applicable to filed documents under Item 10(e) of Regulation S-K could limit or prohibit the presentation of certain adjusted metrics that investors rely on for period-over-period comparisons;
• Heightened statutory liability associated with providing such voluntary financial information; and
• Deemed incorporation into effective registration statements, with the attendant liability implications under Sections 11 and 12 of the Securities Act.
Collectively, these burdens would discourage providing voluntary quarterly financial information, which could make the semiannual reporting election less appealing for many companies.
Reinforce Disclosure Quality Standards
The Committee suggests reinforcing the importance of clear labeling, reconciliation, and anti-fraud compliance for voluntary quarterly financial disclosures so that reduced filing frequency does not result in less reliable or less comparable information for investors. In particular, voluntary quarterly financial disclosures are likely to include non-GAAP measures to which Regulation G will continue to apply. Additional clarity on the level of financial information necessary to support the reconciliations required

by Regulation G would be helpful to both preparers and investors.

Develop an Optional Auditor Review Mechanism for Voluntary Quarterly Financial Information
We expect that the audit committees and management teams of many semiannual reporting companies
will be interested in obtaining independent auditor reviews of voluntary quarterly financial information (for example, earnings releases) in the first and third quarters as good governance practice. For semiannual reporting companies that voluntarily report such financial information, there is currently no
mechanism—absent the company reporting full financial statements and notes—for an independent auditor to perform such a review.
The Committee believes the Commission should work with the Public Company Accounting Oversight
Board (PCAOB) to develop an optional mechanism that could enable semiannual reporting companies to
obtain negative assurance on certain financial information provided voluntarily in the first and third quarters. Such a mechanism should be cost-effective and should not require the preparation of full interim
financial statements and notes thereto.
Additionally, the Committee believes that such reviews of voluntary quarterly financial information should
be optional, rather than required. A mandatory review requirement would undermine the voluntary nature of providing quarterly financial information for semiannual filers and could discourage semiannual
reporting companies from providing such quarterly information.
Capital Formation and the Functioning of Public Offerings
The Committee recommends that the Commission evaluate the Proposal's implications for registered
offerings, IPO execution, and follow-on capital raising. Under current practice, underwriters' due diligence
and liability management rely significantly on the comfort letter framework and the availability of timely
reviewed interim financial information. Market practice, professional standards, and audit firm policies
impose limits on negative assurance for periods that become "stale" relative to an offering date.
While Regulation S-X establishes when financial statements are sufficiently current for inclusion in a registration statement, underwriters' ability to execute equity offerings also depends on the availability
of auditor comfort letters covering interim periods and subsequent changes. PCAOB AS 6101 governs the
issuance of comfort letters to underwriters. A critical limitation arises when more than 135 days separate
the offering date from the most recently audited or reviewed financial statements: beyond that threshold,
auditors are restricted to issuing a procedures-and-findings letter and cannot provide the negative assurance that U.S. underwriters customarily require as a condition to closing.
For semiannual filers, the longer gap between reviewed financial statements could leave extended windows during which auditors cannot deliver the comfort letters underwriters need. The practical

effect
would be to narrow the periods in which these companies can efficiently execute registered offerings,
potentially raising their cost of capital. Accordingly, we encourage the Commission, in coordination with
the PCAOB, to:

• Evaluate whether targeted updates or interpretive guidance under PCAOB AS 6101 are necessary to ensure that semiannual filers can continue to access public markets efficiently throughout the year. The Commission should coordinate with the PCAOB to assess whether the existing comfort letter framework appropriately aligns with a semiannual reporting regime and whether interpretive guidance or targeted standard-setting is warranted to avoid inadvertently impairing registered offering execution or capital formation.
• Extend the availability of negative assurance for semiannual filers to align with the proposed period-end alignment approach to financial statement staleness (i.e., the proposed shift from a days-based staleness assessment to a period-end alignment framework under Regulation S-X). Absent such alignment, semiannual filers seeking to access the capital markets may find themselves compelled to produce interim financial statements on an ad hoc basis outside their elected reporting schedule—effectively negating the efficiency gains the proposal is intended to deliver.
• Clarify how the age-of-financial-statements requirements under Regulation S-X would operate for semiannual filers in the context of registered offerings, so that issuers and underwriters have predictable execution pathways.
• Consider conforming changes to Rule 3-05 regarding acquired businesses, as the proposed amendments address the age of a registrant's own financial statements but are silent on the financial statements of acquired businesses. Without conforming changes, a semiannual filer completing an acquisition could encounter inconsistent staleness standards.
Absent these clarifications, semiannual reporting could unintentionally restrict access to capital markets,
increase the cost of capital, and reduce issuers' willingness to elect semiannual reporting, thereby offsetting the Proposal's intended capital formation benefits.
Interim Reporting Disclosure Simplification
The Committee appreciates the Commission's efforts to reduce the cost and effort associated with interim
reporting by introducing optionality through semiannual reporting. However, for large accelerated filers
and complex financial institutions, much of the quarterly reporting infrastructure—including controls, close processes, regulatory reporting, and management reporting—exists independently of Form 10-Q
preparation. As a result, the incremental efficiencies associated with reduced filing frequency may be limited when viewed in the context of ongoing operational and market-facing requirements. For these
larger entities, additional cost savings and effort reductions could be achieved through further examination of required interim reporting disclosures. Our specific recommendations are as follows:
• Streamline the MD&A disclosure in Form 10-Q/10-S, as part of the Commission's review of Regulation S-K, to focus on the current quarter or semiannual reporting period, reducing repetitive disclosures while continuing to provide investor-relevant information.

• Work closely with the FASB to simplify and modernize interim financial statement reporting more broadly, including for issuers that continue to file Form 10-Q. A more targeted interim reporting framework, anchored in materiality, that emphasizes decision-useful disclosures, reduces duplicative or low-value information, and improves reporting efficiency could advance the Commission's objectives while preserving transparency and comparability for investors.

While we encourage the Commission to continue to look for opportunities to streamline the interim reporting requirements of Form 10-Q (and Form 10-S) in connection with its Regulation S-K modernization efforts, we support continuing those efforts while still moving forward with the current proposal to permit companies to elect semiannual reporting. We believe that these are complementary initiatives that can progress on separate timelines.

Investment Adviser Association — Jul 6, 2026

July 6, 2026
Via Electronic Transmission
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Semiannual Reporting; File No. S7-2026-15
Dear Ms. Countryman:

The Investment Adviser Association (IAA)1 appreciates the opportunity to comment on the Securities and Exchange Commission's (SEC's or Commission's) proposed amendments to allow public companies to file semiannual reports on new Form 10-S instead of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934 (Exchange Act).
2

We support the Commission's efforts to reduce unnecessary regulatory costs and burdens on public companies. Robust public markets play a critical role in providing investors with broad access to investment opportunities, liquidity, and efficient price discovery. At a time when the number of public companies has declined significantly, we appreciate the Commission's careful consideration of ways to encourage companies to enter and remain in the public markets while preserving the transparency and investor protections that are essential to the strength and integrity of these markets.

While we support the goals of the Proposal, we do not believe that reducing the frequency of periodic reporting is the most effective way to achieve those objectives. Less frequent reporting requirements would deprive investment advisers that act as fiduciaries to their

1 The IAA is the leading organization dedicated to advancing the interests of fiduciary investment advisers. For nearly 90 years, the IAA has been advocating for advisers before Congress and U.S. and global regulators, promoting best practices and providing education and resources to empower advisers to effectively serve their

clients, the capital markets, and the U.S. economy. Our members range from global asset managers to the medium-
and small-sized firms that make up the majority of our industry. Together, the IAA's member firms manage more
than $57 trillion in assets for a wide variety of individual and institutional clients, including pension plans, trusts,
mutual funds, private funds, endowments, foundations, and corporations. For more information, please
visit www.investmentadviser.org and see the IAA's Investment Adviser Industry Snapshot (Snapshot).
2 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026) (Proposal).

clients of material, standardized, and comparable information that is important to their ability to make informed investment decisions in those clients' best interest. It also could disproportionately disadvantage smaller and mid-sized advisers, which often lack the resources and alternative information channels available to larger firms, potentially further increasing information asymmetries in the public markets. Moreover, research suggests that compliance costs explain only approximately 7 percent of the decline in initial public offerings (IPOs).3
We thus highlight several potential issues for the Commission to evaluate as it considers the Proposal. We also recommend that the Commission consider alternatives to the Proposal that would not result in the same unintended consequences. For example, the Commission should consider whether its objectives could be achieved through more targeted reforms, such as streamlining the content of periodic reports, without reducing the frequency of disclosures available to investors.

Executive Summary

We make the following comments:

- Quarterly reporting is important to informed investment decision-making.
- Semiannual reporting could exacerbate information asymmetry.
  - Small and mid-sized investment advisers are likely to be disproportionately disadvantaged.
  - Lenders may have access to material information before it becomes available to the markets.
- Semiannual reporting would likely reduce standardization, impair comparability, and increase volatility.
- Timely periodic reporting benefits investors regardless of investment horizon.
- Instead of changing the reporting cadence, the Commission should review the required content of Form 10-Q filings and consider other ways to encourage entry into the public markets.

Quarterly Reporting Is Important to Informed Investment Decision-Making

IAA members rely extensively on public-company disclosures in making investment, portfolio management, asset allocation, and risk management decisions in the best interest of their clients. Timely, standardized, and comparable information is essential to these activities. Form 10-Q filings provide advisers with regular insight into a company's financial condition, operating performance, liquidity, and risks, helping them fulfill their fiduciary obligations.
3 See infra n. 13 and accompanying text.

Quarterly reporting helps advisers identify emerging trends, assess risks, value securities, and detect potential financial, operational, or internal control issues before they become more

significant problems.4 Quarterly reports are particularly valuable because they provide information in a standardized format that is broadly available to all market participants and subject to established disclosure, review, and certification requirements.5

The importance of timely reporting has increased as the pace of technological change has accelerated. Changes in company revenues, earnings, cash flows, capital investment, research and development, and competitive positioning can occur much more rapidly than in the past. A six-month reporting interval would leave advisers having to evaluate investments with older information for longer periods at a time when monitoring changes in the underlying business environment is even more vital.

These considerations are not limited to the equity markets. For example, investment advisers that manage fixed-income portfolios that include public bonds for their clients likewise rely on quarterly reports to assess leverage, liquidity, cash flows, debt-servicing capacity, refinancing risks, and overall credit quality. Quarterly reports facilitate ongoing credit surveillance and enable advisers to monitor changes in an issuer's financial condition, evaluate risk exposures, and make informed asset allocation decisions. Less frequent reporting would require advisers to make these assessments using older financial information for longer periods, increasing uncertainty and potentially reducing the effectiveness of credit analysis. In addition, many lending arrangements and debt instruments incorporate quarterly financial reporting requirements, underscoring the importance of regular financial information to creditors and other market participants. Reducing the frequency of periodic reporting therefore could diminish transparency in the corporate bond market and make it more difficult to assess credit risk and monitor issuer performance.

Semiannual Reporting Could Exacerbate Information Asymmetry

Small and mid-sized investment advisers are likely to be disproportionately disadvantaged

The information asymmetry concerns are not limited to lenders having access to private information channels. Public companies may in general shift more disclosure into private or bilateral channels, such as bank group calls, underwriter due diligence sessions, or meetings with large investors, which may be accessible primarily to larger or more well-resourced market participants. Frequent public reporting is thus critical for smaller and mid-sized investment advisers, which often have less direct access to these channels and fewer resources to support alternative data, research teams, and expert networks. Form 10-Q helps level the playing field.

4 These insights are even more pronounced in industries such as the technology and consumer sectors that are driven
by fast-moving signals. Less frequent reporting risks issues becoming worse before they are publicly disclosed.

5 We note that voluntary disclosures that are furnished but not filed with Sarbanes-Oxley certifications could affect
the credibility and informational value of those disclosures.

Reducing mandatory disclosure to a six-month cycle could thus worsen information asymmetry between corporate insiders and the most well-resourced market participants, on the one hand, and smaller and mid-sized advisers, on the other hand. Smaller advisers in particular depend on public-company disclosures to evaluate investments and monitor portfolio holdings. A shift to semiannual reporting, even if optional, could disproportionately disadvantage these investment advisers and the clients they serve. This effect would be particularly significant because smaller advisers represent the core of the investment adviser industry, serving millions of individual6 and institutional investors.7

Lenders may have access to material information before it becomes available to the markets

Information asymmetry may also arise in the context of information provided to lenders by public companies. Lenders typically require certified quarterly financial statements from their borrowers. To the extent that these lenders would continue to require this information, there is a risk that investors that only see semiannual financial statements would not have access to the same information. This could increase information asymmetries among market participants and create circumstances in which certain creditors possess material information that has not yet been broadly disseminated to the market.8

Semiannual Reporting Would Likely Reduce Standardization, Impair Comparability, and Increase Volatility

While we recommend that the Commission not move forward with the Proposal, if it nevertheless adopts a semiannual reporting framework, we agree that issuers should retain the option of continuing to provide quarterly reports. Preserving issuer choice would be preferable to requiring all reporting companies to move to a semiannual reporting regime and would allow market participants to determine whether investors value more frequent periodic disclosures.

6 In 2025, SEC-registered investment advisers provided asset management services to 61.0 million individual investors. The bulk of these clients (83.9%) were non-high net worth individuals. See Snapshot at 37.

7 We generally agree with the SEC's Investor Advisory Committee's (IAC's) concern that less frequent reporting may widen the gap between investors that have access to alternative information sources and those that rely primarily on public disclosures. We share the IAC's concern that these information disparities "may also create broader negative externalities for U.S. capital markets, including diminished perceptions of fairness, erosion of trust and reduced participation." See Recommendation of the Investor as Owner Subcommittee of the SEC Investor Advisory Committee Regarding Quarterly vs. Semi-annual Reporting (May 28, 2026) (IAC Recommendation) at 9.

8 We recognize that if an issuer selectively discloses material nonpublic information to certain persons, it must make public disclosure of that information under Regulation FD on Form 8-K or through another method "that is reasonably designed to provide broad, non-exclusionary distribution of the information to the public." However, while Regulation FD may reduce some information asymmetry, in our view it is not a substitute for quarterly reporting. It is not as comprehensive as Form 10-Q, the format and method of disclosure vary, and there are several exceptions to the rules. For example, Regulation FD may not apply to a lender that receives material nonpublic information. Moreover, even if an issuer makes public disclosure on Form 8-K or an alternative method, the disclosed information is unlikely to be as fulsome as the nonpublic information provided to the lender.

However, optionality would not eliminate our concerns with the Proposal. Regardless of whether participation is voluntary, allowing issuers to report on different schedules would reduce

the comparability and standardization of public-company disclosures. Although there is currently some variation depending on a company's fiscal year end, every issuer today files financial information that covers the preceding three months, giving investors four snapshots of financial performance per year. This allows them to compare quarter-over-quarter trends using relatively frequent and consistent reporting periods. Under the Proposal, some companies may continue filing quarterly reports, others may file semiannual reports supplemented by quarterly earnings releases, and still others may provide only semiannual reports.9 These differing disclosure practices could make it more difficult for investors and advisers to compare issuers consistently across companies. Importantly, they would also make it more challenging for investors and advisers to evaluate the same issuer over time using a common set of standardized disclosures. To the extent that companies that elect to file semiannual reports continue to provide more frequent voluntary information to the markets, we do not believe that voluntary earnings announcements or other discretionary disclosures are an adequate substitute for filed financial statements that are prepared in accordance with U.S. GAAP and reviewed by an independent auditor. Although voluntary communications may provide useful information, they are not subject to the same standardized content requirements, review processes, and disclosure framework as Form 10-Q filings. Academic research has found that less frequent reporting is associated with more information asymmetry, higher trading costs, less liquidity, and a higher cost of capital.10 These outcomes would work against the very issuers the Proposal is intended to benefit and be contrary to the SEC's mission to protect investors and maintain fair, orderly, and efficient markets.

The IAC Recommendation against the Proposal raises other concerns as well. For instance, a semiannual cadence could lead to reduced securities analyst coverage and could adversely affect valuation, liquidity, and financing costs for some issuers.
11 Semiannual reporting could also increase stock price volatility following interim disclosures because more information would be withheld for longer periods. We encourage the Commission to carefully consider these potential consequences, particularly because they could affect not only issuers, but also investors and investment advisers, market efficiency, and the quality of information available for investment decision-making.

9 Indeed, under the Proposal, a company could change its reporting frequency in its annual report on Form 10-K each fiscal year.

10 See IAC Recommendation at n. 65.

11 See id. at 9-10 and n. 66-68 ("Companies reporting quarterly also attract greater analyst coverage, which in turn is associated with enhanced liquidity and lower cost of capital for those firms. Empirical studies also indicate that reduced frequency of disclosures harms price efficiency and valuation through two related channels. First, when firms report only semiannually, investors rely on information provided by peer-firms, often overreacting to those signals and leading to over or under valuation of public companies." (citing academic research)).

Timely Periodic Reporting Benefits Investors Regardless of Investment Horizon

We disagree with the suggestion in the Proposal that quarterly reporting primarily benefits short-term investors. Long-term investors, and the investment advisers that manage their portfolios as fiduciaries, also rely on timely periodic disclosures to make informed investment decisions, monitor portfolio holdings, assess risks, evaluate creditworthiness, oversee management performance, and engage with issuers. A long-term investment horizon should not

be equated with a “set-it-and-forget-it” approach. Rather, long-term investing requires ongoing monitoring of developments that could affect an issuer’s financial condition or operations, including changes in liquidity, leverage, profitability, internal controls, and other risks. Timely periodic reporting enables investors and advisers to identify and evaluate these developments as they emerge, rather than months later after they may have materially affected the value or risk profile of an investment. Reducing the frequency of periodic reporting, therefore, would not only affect short-term investors. It also would make it more challenging for long-term investors and their advisers to monitor and make well-informed investment decisions.

Moreover, less information does not reduce the market’s demand for short-term signals. Instead, delayed disclosure of material information is likely to increase uncertainty about issuers, potentially leading to greater reliance on informal or alternative information sources. Unofficial data sources would likely develop to fill the void between reporting periods for investors seeking to assess near-term performance.12

Instead of Changing the Reporting Cadence, the Commission Should Review the Required Content of Form 10-Q Filings and Consider Other Ways to Encourage Entry Into the Public Markets

While we recognize that preparing and filing periodic reports impose costs on issuers and that each additional filing creates incremental compliance burdens, other factors appear more likely to influence the decisions whether to enter or remain in the public markets. These include the complexity and expense of the IPO process, extensive disclosure and governance obligations, and litigation and liability risks associated with being a public company.13

Rather than reduce the frequency of public companies’ periodic reports, therefore, we recommend that the Commission undertake a review of the required content of quarterly reports

12 Researchers have generally found that less frequent reporting has an adverse impact, including less efficient capital allocation by investors, more stock volatility, reduced analyst coverage, and wider information gaps. See IAC Recommendation at 5. We encourage the Commission to review the experiences of other jurisdictions that switched from quarterly to semiannual reporting, e.g., the United Kingdom, the European Union, Hong Kong, and Singapore.

13 See IAC Recommendation at n. 52. See also Regulatory costs of being public: Evidence from bunching estimation (March 2024) (finding that regulatory compliance costs explain only about 7.3% of the decline in IPOs. According to the authors, the majority of the decline is explained by the rise of private funding including venture capital, private equity, and other alternative financing options).

on Form 10-Q to identify opportunities for simplification and streamlining.14 Reducing unnecessary or duplicative disclosure requirements would lessen compliance burdens and costs while preserving the timely, standardized, and comparable information that investors and fiduciary investment advisers rely on to make informed decisions. In our view, streamlining the content of periodic reports, rather than reducing their frequency, would better balance the Commission's objectives of reducing regulatory burdens and maintaining the transparency and investor protections that are fundamental to healthy public markets.15

Conclusion

Quarterly reporting under the Exchange Act plays an important role in promoting transparency, comparability, and fairness in U.S. markets. We respectfully urge the Commission

to consider the potential for semiannual reporting to worsen information asymmetry, reduce standardization, increase volatility, and disadvantage smaller and mid-sized investment advisers and their clients. We recommend that the Commission address the substance, rather than the frequency, of reporting to reduce the regulatory burden on public companies while promoting investor protection and maintaining efficient capital markets.
* * *
14 See Proposal, Question 15, and Commissioner Peirce's question in her Statement on the Proposal, "Should we
adjust the reporting burden rather than adjusting whether that burden is quarterly?"
15 We also recommend that the Commission consider and conduct a cost-benefit analysis of the Proposal together
with its recent Registered Offering Reform, 91 Fed. Reg. 31022 (May 26, 2026) and Filer Status Reform, 91 Fed.
Reg. 30086 (May 21, 2026) proposals.

Thank you for your consideration of our comments on this important issue. Please do not hesitate to contact the undersigned at (202) 293-4222 if we can be of further assistance.
Respectfully,
/s/ Gail C. Bernstein
Gail C. Bernstein
General Counsel and Head of Public Policy
/s/ Laura L. Grossman
Laura L. Grossman
Associate General Counsel
cc: Honorable Paul S. Atkins, Chairman
Honorable Hester M. Peirce, Commissioner
Honorable Mark T. Uyeda, Commissioner
Brian Daly, Director, Division of Investment Management

Investment Company Institute (ICI) — Jul 6, 2026
Letter from the Investment Company Institute
July 6, 2026
Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Semiannual Reporting; File Number S7-2026-15
Dear Ms. Countryman:
The Investment Company Institute1 appreciates the opportunity to comment on the Securities and Exchange Commission's (SEC or Commission) proposal to permit public companies to file interim reports on a semiannual—rather than a quarterly—basis.2 A well-functioning reporting and disclosure regime is vitally important to both public companies and their investors.
This proposal raises competing policy interests. As investors, regulated funds3 and their advisers greatly value both high-quality, comparable, and sufficiently frequent public company disclosure and growing and vibrant public markets.
ICI strongly supports the Commission's goals of reducing unnecessary regulatory burdens on public companies and encouraging more companies to go (or stay) public. If adopted, this

proposal would strike a new regulatory balance between these competing benefits. While our members' views are nuanced and somewhat mixed, we believe that the drawbacks associated with a potential reduction of decision-useful public company disclosure for investors would

1 The Investment Company Institute (ICI) is the leading association representing the asset management industry in service of individual investors. ICI's members include mutual funds, exchange-traded funds (ETFs), closed-end funds, and unit investment trusts (UITs) in the United States, and UCITS and similar funds offered to investors in other jurisdictions. Its members manage $47.7 trillion invested in funds registered under the US Investment Company Act of 1940, serving more than 125 million investors. Members manage an additional $10.8 trillion in regulated fund assets managed outside the United States. ICI also represents its members in their capacity as investment advisers to collective investment trusts (CITs) and retail separately managed accounts (SMAs). ICI Associate Members include service providers to member firms and CIT trust companies. ICI has offices in Washington DC, Brussels, and London.

2 Semiannual Reporting, SEC, 91 Fed. Reg. 24968 (May 7, 2026) (the "proposal").

3 We use the term "regulated fund" to mean any investment company that is registered, or has elected to be regulated as a business development company (BDC), under the Investment Company Act of 1940.

outweigh any inducement that permitted semiannual reporting would provide to companies to go and stay public. Consequently, we recommend maintaining mandatory quarterly filings, consisting of at least quarterly financial statements and management's discussion and analysis (MD&A) disclosure. We are open to removing certain current components of Form 10-Q to reduce the burdens of preparing filings while preserving the core benefits of quarterly reporting.

In this letter, we:

- Support the SEC's efforts to encourage the growth of public markets and explain the importance of these markets to both regulated funds and their investors;
- Detail members' views on the proposal and explain why we continue to support mandatory quarterly filing of at least financial statements and MD&A disclosure; and
- Offer additional views on the SEC's overall efforts to modernize and streamline public company reporting and disclosure.

I. ICI Strongly Supports the SEC's Efforts to Encourage the Growth of Public Markets

We strongly support the Commission's goal of encouraging more companies to go public, and to do so earlier in their lifecycles. Thriving public markets are critically important to companies wishing to raise money to grow and innovate. Broader public markets also support competition, liquidity, and price discovery. Regulated funds are a key source of capital for public companies and also value robust public markets because they provide a large and expanding universe of accessible investment opportunities. At year-end 2025, regulated funds held 33% of outstanding US corporate equity, reflecting the importance of public markets to asset managers and the regulated fund industry, and vice versa.[4]

We agree with Chairman Atkins that it is vitally important to encourage companies not only to go public eventually, but to do so earlier in their lifecycles, so that "all investors—not just a select few with access to the private markets—can participate in and benefit from the growth in

their value."5 And as the Chairman has noted, the decline in the number of public companies in recent decades has been dramatic.6

4 See Investment Company Institute, 2026 Investment Company Fact Book: A Review of Trends and Activities in the Investment Company Industry, at 17, available at www.icifactbook.org ("2026 ICI Fact Book").

5 SEC Chairman Paul S. Atkins, Remarks at the Stanford Rock Center for Corporate Governance (May 26, 2026), available at https://www.sec.gov/newsroom/speeches-statements/atkins-052626-remarks-stanford-rock-center-corporate-governance.

6 Id. "Shortly after I left the SEC as a staff member in the mid-1990s, more than 7,800 companies were listed on the US securities exchanges. When I returned as Chairman a year ago, that number had fallen by roughly 40

Figure 1 below demonstrates some of these trends. Many of today's largest public companies by market capitalization went public much earlier in their lifecycles, at modest initial valuations. Consequently, regulated funds and their predominantly retail investors have participated enormously in their growth, generating returns for every-day investors that help achieve their financial goals and strengthen retirement savings.7 By contrast, SpaceX, for example, waited almost two and a half decades before going public at a massive valuation; consequently, the benefits of its extraordinary pre-IPO growth to regulated funds and retail investors generally have been limited. The same is expected with Anthropic and OpenAI.

Figure 1

Regulated Funds Are Important Investors in Today's Largest Public Companies

	Year founded	Year of IPO	Approximate valuation at IPO pricing1	2026 $1.8 trillion capitalization (June 30, 2026)	Percentage held by regulated funds2
Alphabet (Google)	1998	2004	$23.1 billion	$4.33 trillion	25.0%
Apple	1976	1980	$1.2 billion	$4.25 trillion	25.4%
Amazon	1994	1997	$298.4 million	$2.56 trillion	25.5%
SpaceX	2002	Current market	–	$2.25 trillion	–
Nvidia	1993	1999	$343.2 million	$4.84 trillion	28.8%
Microsoft	1975	1986	$519.0 million	$2.77 trillion	29.8%

1Approximate valuation at IPO pricing is calculated by multiplying the initial offering price by the total company shares outstanding after the public offering, which is based on a company's most recent Form S-1 filing around the time of its IPO.

2Data are based on quarterly public filings between January and March 2026. Data include mutual funds, ETFs,
and closed-end funds, but exclude BDCs.
Source: ICI calculations of Refinitiv, SEC Form S-1, and SEC Form N-PORT data
It is crucial for retail investors and regulated funds that the regulatory regime encourages vibrant public markets where companies go public early in their development and allow retail investors to participate more fully in their growth. In general, we agree that lowering the complexity and burdens of the offering process, as well as reducing the ongoing burdens of being a public company, could help encourage more companies to go public or do so earlier.
percent. Today, companies tend not to go public, if at all, until after their Series D or E round of private fundraising,
whereas thirty years ago, an IPO would be the equivalent of today's Series B or C."
7 For example, retail investors held 87% of mutual fund total net assets at year-end 2025. For more information,
see 2026 ICI Fact Book at 34.

ICI also has supported expanding retail investors' access to private markets.
8 But make no
mistake: for regulated funds and retail investors, private market investments are a complement to, not a substitute for, public market investments.
II. ICI Recommends Maintaining Mandatory Quarterly Reporting
ICI has received a range of feedback on the proposal from members through group calls, one-on-one discussions, and an anonymous member survey.9 ICI member views are mixed. Even within some firms, different portfolio management teams have expressed different views. As detailed below, members who oppose this proposal—the majority—have concerns about the proposal's potential impact on investment decision making, comparability of information across issuers, volatility, price discovery, and information asymmetry in the marketplace, among other factors. Members who are neutral or support this proposal—the minority—tend to focus on potential positive impacts on public markets. These members view the proposal, together with other reforms, as a positive step towards reinvigorating public markets. They also tend to predict that many public companies would voluntarily continue with formal quarterly reporting or provide quarterly earnings releases, limiting the loss of information as a practical matter. Finally, they observe that semiannual reporting is already common in non-US markets.
After weighing the competing considerations, ICI recommends maintaining the current mandatory quarterly reporting framework, with modifications. Although we broadly support the proposal's goals, reducing regulatory burdens on public companies should not come at the expense of market transparency and decision-useful information.
A. ICI's Survey Results
ICI conducted an anonymous member survey to gather views on the proposal. Fourteen ICI member firms responded, representing about $6.1 trillion in US-registered fund assets as of May 2026. We summarize key survey results below.10
First, we asked how firms would describe the importance their portfolio management, research, or other teams place on operating companies' Forms 10-Q for purposes of investment decision making. These groups generally view Form 10-Q filings as moderately to highly important for investment decision making (Figure 2).
8 See, e.g., Reimagining the 1940 Act: Key Recommendations for Innovation and Investor Protection, ICI, (Mar.
2025), available at https://www.ici.org/system/files/2025-03/25-ppr-reimagining-the-40-act.pdf. Regulated funds
can, and do, invest in certain private securities, but they are limited by liquidity and other constraints.
9 Although we summarize the survey results herein, this letter also reflects feedback that we

received through
other engagement with members.
10 Survey results are rounded to the nearest percent.

Figure 2
Survey Participants Generally View Form 10-Q as Moderately or Highly Important to Their Investment Decision Making
Percentage of survey participant responses
64%
29%
7%
0%
Highly important
Moderately important
Slightly important
Not at all important
Then, we asked survey participants generally about their firms' views of the proposal. Most survey participants (64%) oppose the proposal, the bulk of which (43%) were "mildly opposed" (Figure 3). Member firms who selected "other" in Figure 3 indicated that their internal teams had mixed views.
Figure 3
Most Survey Participants Are Opposed to the Semiannual Reporting Proposal
Percentage of survey participant responses
43%
21%
14%
14%
7%
0%
Strongly supportive
Mildly supportive
Neutral
Mildly opposed
Strongly opposed
Other

We then asked survey participants to rank on a scale of 1 to 5 (with "1" being not at all important and "5" being highly important) how important each required element of Form 10-Q is to their firm's investment processes. Almost all respondents identified financial statements as "highly important," followed closely by MD&A (Figure 4). By contrast, "mine safety disclosures,
" for example, were ranked as far less important. These results indicate that members make meaningful distinctions among these items and do not value them all equally.
Figure 4
Survey Participants Rank Financial Statements and MD&A as the Two Most Important Elements Reported on Form 10-Q
Survey participants' rankings of importance of Form 10-Q items on a scale of 1 (not at all important)

to 5 (highly important)
1 2 3 4 5
Financial statements
(Part I, Item 1)
Management's discussion and analysis (MD&A)
(Part I, Item 2)
Market risk disclosures
(Part I, Item 3)
Controls and procedures
(Part I, Item 4)
Legal proceedings
(Part II, Item 1)
Material changes in risk factors
(Part II, Item 1A)
Unregistered equity sales and use of proceeds
(Part II, Item 2)
Defaults upon senior securities
(Part II, Item 3)
Mine safety disclosures
(Part II, Item 4)
Other information
(Part II, Item 5)
Exhibits
(Part II, Item 6)
0% 20% 40% 60% 80% 100%

Similarly, we asked survey participants to identify, of the items listed in the previous question, which item is most important to their firms' portfolio management, research, or other teams. Eleven fund groups responded to this question. Some respondents listed more than one item. Still, there was striking uniformity in these responses:

• All identified financial statements as the most important Form 10-Q element.
• Six also identified MD&A (one of which noted that the MD&A is particularly useful "where it provides incremental operational or strategic insight").

11

We also asked survey participants for their views on the SEC scaling public company disclosure frequency based on a company's size or maturity (Figure 5). Members were generally neutral or opposed to this concept.

Figure 5
Half of Survey Participants Are Opposed to Scaling Disclosure Frequency Based on Company Size or Maturity
Percentage of survey participant responses
43%
36%
7% 7%
7%
Strongly supportive
Mildly supportive
Neutral
Mildly opposed

Strongly
opposed
11 Other responses included the following: (i) One respondent aggregated responses from six of the firm's
analysts and highlighted: Financial statements (cash flow and balance sheet particularly and the notes to the
financial statements); MD&A; Quantitative and Qualitative Disclosures About Market Risk; Legal Proceedings; and
Material Changes in Risk Factors; and (ii) "Exhibits also can be informative and help "complete the narrative" from
the Form 10-Q."

Our survey also asked participants, if the proposal is adopted, whether any categories of public company issuers should be excluded from the ability to elect semiannual reporting. Ten fund groups responded to this question, and responses were mixed but leaned in favor of a uniform standard:

- A majority of respondents (six) preferred that there be a uniform standard applicable to all public companies, regardless of size or maturity;12
- Two respondents said that larger companies (e.g., large-cap issuers or large accelerated filers) should not be able to elect semiannual reporting;13
- One respondent said that the SEC should consider limiting the semiannual option to smaller reporting companies and emerging growth companies; and
- One respondent generally said that they are not supportive of semiannual reporting.

Finally, we asked survey participants to share their views on whether (and to what extent) certain factors would be impacted if public companies were permitted to report semiannually (with "1" being not at all impacted and "5" being highly impacted). A majority of survey participants believe that each of the factors listed below would be impacted at a level of 3 or above if the proposal is adopted (Figure 6).
12 One respondent said that "Five of six [of our internally polled teams] favor uniform application of whatever
reporting standard is adopted, rejecting tiered eligibility. Only one identified a specific risk-based condition (ICFR
weaknesses) that should gate the election."
13 One such respondent noted, however, that different reporting cadences across issuers could reduce
comparability and data availability.

Figure 6
Survey Participants' Rankings of the Proposal's Anticipated Impact on Market Factors
Survey participants' rankings of impact on market factors on a scale of 1 (not at all impacted)
to 5 (highly impacted)
1 2 3 4 5
Investment decision making
Price discovery
Comparability across issuers
Information asymmetry
Cost of capital
Use of alternative data, earnings calls,
or voluntary disclosures
0% 20% 40% 60% 80% 100%

B. A Decrease in Reporting Frequency Could Negatively Impact Investment Decision Making and Other Factors

We believe that the proposal may lead to a decrease in the high quality, comparable data that investors use for their analysis and investment decision making. Comparability of reporting across different companies is critical, and permitting public companies to choose their reporting cadence would make it harder to compare companies. Members who share this view have also raised concerns about a decrease in analyst coverage of certain companies, including smaller or newly public companies. Although many companies may continue to voluntarily release quarterly earnings, members report that earnings releases are not perfect substitutes for Form 10-Q and that Form 10-Q's standardized, quantitative financial statements are better. Furthermore, members have raised concerns about investment decision making across both passive and active strategies, and both fixed income and equity strategies. These concerns are present even for those following long-term strategies, as portfolio managers track information on a regular basis to spot trends over time.

We are also concerned that less frequent reporting could affect fixed income markets and capital formation generally. Investors rely on quarterly public disclosures for credit analysis, debt pricing, and monitoring of issuer fundamentals. Reduced reporting frequency could

increase uncertainty around liquidity, leverage, and refinancing risk, potentially resulting in wider credit spreads and higher borrowing costs. Quarterly disclosures also help stabilize markets during periods of economic or financial stress, when investors place more weight on standardized reporting to assess liquidity, leverage and refinancing risk. Extending the period between standardized reports could increase uncertainty and translate into higher financing costs or reduced access to debt and equity markets. These potential effects may fall most heavily on smaller, lower-rated, or less frequently accessed issuers and may run counter to the Commission's goals of promoting capital formation.

Members have also raised concerns about impacts on broader economic factors, such as volatility and price discovery. While some investment professionals believe that semiannual reporting would decrease volatility around quarterly reporting, many others believe that longer gaps between formal disclosures could increase volatility, as prices may move on less reliable information. Members have also noted that, if some companies in a sector report quarterly but some report semiannually, there may be a tendency to extrapolate results from the quarterly reporters to the semiannual reporters without a factual basis for doing so. There is also a concern that the choice of whether to report semiannually or quarterly will itself—rightly or wrongly—send a message to the marketplace from which investors may draw conclusions. Taken together, these effects would impair price discovery and make it more difficult for advisers to assess company performance and make timely, well-informed investment decisions on behalf of fund shareholders.

Finally, we have concerns about increasing issues arising from possession of material nonpublic information (MNPI) if companies shift to semiannual reporting. Through engagement with companies, asset managers may come into possession of a company's MNPI, and firm policies generally prohibit trading while that information remains nonpublic. In practice, quarterly Form 10-Q filings often serve as important "cleansing" events by making information public and lifting related trading restrictions. Permitting semiannual reporting could disrupt this practice and introduce more lengthy trading limits on those holding MNPI.

As an alternative to the proposal, and consistent with Commissioner Peirce's suggestion,14 the Commission could consider maintaining the existing quarterly reporting cadence but streamlining the content of quarterly reports on Form 10-Q. ICI survey results suggest that members generally view the financial statements and MD&A disclosure as the most important elements of Form 10-Q filings for their investment processes. The Commission could consider reviewing and modernizing those important disclosures to focus on materiality and maximize

utility, as well as streamlining or eliminating certain other elements of Form 10-Q. This could serve the purpose of lessening quarterly burdens while still maintaining high quality, comparable financial information for investors. To the extent the Commission explores this

14 SEC Commissioner Hester M. Peirce, Quarterly Questions: Statement on the Proposed Amendments to Allow
Semiannual Reporting (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/peirce-
statement-proposing-semiannual-reporting-050526 ("[A]n approach that focuses on slimming down the Form 10-
Q—instead of or in addition to making it optional—could be helpful.").

alternative, we encourage the Commission to seek public comment on potential changes in connection with its broader work to review and modernize public company disclosure.[15]

If the Commission decides to move forward with some form of semiannual reporting, we agree with giving companies the choice of reporting quarterly or semiannually. This flexibility would allow issuers to align their reporting frequency with investor preferences, including by continuing to report on a quarterly basis.

C. Semiannual Reporting May Not Meaningfully Induce Companies to Go or Stay Public

We do not believe that reducing required public company reporting from quarterly to semiannual would meaningfully incentivize companies to go or stay public and meaningfully increase the number of public companies. After all, such companies still would be subject to rigorous annual, semiannual, and current (Form 8-K) reporting requirements. We believe that any benefits in this regard from adopting the proposal would be slight. Some ICI members have suggested that SEC efforts to reduce pre-IPO burdens (e.g., by reforming the offering process[16]) and certain other post-IPO burdens (e.g., by reforming the filer status framework and reducing required disclosures[17]) would more meaningfully induce companies to go public. The Commission also discusses the idea that less frequent reporting could reduce management incentives to focus on short-term outcomes. Again, many of our members with long-term investment horizons still value mandatory quarterly reporting as a means of tracking trends and spotting shifts. Moreover, it is unclear whether reducing reporting frequency will mitigate this concern with "short termism,[18]" especially when it is anticipated that many companies will continue to report some information quarterly in the form of voluntary 10-Qs or earnings releases.

15 Id. In her statement, Commissioner Peirce asks, "1. Should we adjust the reporting burden rather than adjusting
whether that burden is quarterly? 2. If so, is that exercise better undertaken in conjunction with this rulemaking or
as part of the Commission's broader project of assessing disclosure requirements?"

16 See, e.g., Registered Offering Reform, SEC, 91 Fed. Reg. 31022 (May 26, 2026) ("Offering Reform proposal").

17 See, e.g., Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for
Reporting Companies, SEC, 91 Fed. Reg. 30086 (May 21, 2026) ("Filer Status proposal"); SEC Chairman Paul S.
Atkins, Statement on Reforming Regulation S-K (Jan. 13, 2026), available at
https://www.sec.gov/newsroom/speeches-statements/atkins-statement-reforming-regulation-s-k-
011326.

18 As the Commission notes, studies about the impact of quarterly reporting on short-termism in non-US markets
have produced mixed results, but at least one study regarding UK companies found that “the imposition of
mandatory quarterly reporting had no statistically significant impact on firms’ investment decisions.
” Proposal at
24999 (citing Robert Pozen, Suresh Nallareddy & Shivaram Rajgopal, CFA Institute Research Foundation, The
Impact on Reporting Frequency on UK Public Companies (Mar. 2017)).

It is also unclear whether public companies, in large numbers, would elect to be semiannual filers if the proposal were adopted. We have heard, anecdotally, that many public companies do not at this point expect that they would elect semiannual reporting, but it is unclear whether that would change in the future. The practical impact of this proposal on public company reporting is therefore unknown, and the potential costs and benefits have been challenging to assess.

In light of these concerns, on balance we do not believe that the potential benefits of the proposal outweigh the costs of decreasing transparency and information in the marketplace.

III. ICI Supports Deliberate Modernization and Streamlining of Public Company Reporting and Disclosure

Although we support retaining the current quarterly reporting regime (to include at least financial statements and MD&A), we strongly support the Commission’s goals of revitalizing public markets. We also support the SEC’s deliberate approach to reviewing, proposing, and seeking public input on the current public company reporting regime, including on the frequency and content of disclosures. As the Commission seeks to reform public company disclosure, we encourage it to keep the following principles in mind:

• Materiality should be a guiding principle. Chairman Atkins has said that his goal is to ensure that materiality is the “north star” of the SEC’s disclosure regime.19 We agree with this approach. Materiality is necessarily fact-specific and may differ for different companies, and what is material evolves over time (e.g., AI and cybersecurity risks are relatively new and may be material for some companies). We would encourage the Commission to avoid bright-line definitions of “material” to preserve flexibility.

• Balance and calibration are key. As analyzing this proposal makes clear, public company disclosure raises competing policy interests. It is important to balance the desire to streamline and lessen regulatory burdens with the importance of maintaining transparency and high quality, comparable, baseline information in the marketplace. Such a system promotes investor confidence and effective price discovery. A strong corporate reporting and disclosure regime will feature both principles-based requirements where appropriate (e.g., for risk disclosure), along with requirements that produce more consistent and comparable reporting across companies. The SEC should prioritize reforms that discourage lengthy boilerplate disclosures and encourage clear, concise disclosures.

19 SEC Chairman Paul S. Atkins, Revitalizing America’s Markets at 250 (Dec. 2, 2025), available at https://www.sec.gov/newsroom/speeches-statements/atkins-120225-revitalizing-americas-markets-250.

• The elimination of any disclosure should be done thoughtfully, taking into consideration the full impact on the marketplace. Different ICI member firms may value required disclosures differently, based on their unique strategies and expertise. Even if one firm does not routinely rely upon a given item, other investors or market

participants may filter their analysis of that item into the broader marketplace. Elimination of disclosures should be approached thoughtfully to avoid depriving investors of material information or introducing new risk into the marketplace.
• Layered disclosure could help reduce repeated, voluminous disclosures. In regulated funds' experience with their own extensive reporting and disclosure obligations, principles of layered disclosure, including linking and incorporating information by reference, have alleviated certain regulatory costs and burdens while still emphasizing critical investor information and retaining more detailed information. For example, fund summary prospectuses and tailored shareholder reports have been positive developments for investors and funds. The Commission should consider extending these principles to corporate disclosures as appropriate.
We understand that the Commission is considering potential additional reforms to Regulation S-K. We support this initiative in principle and stand ready to help the Commission as it seeks to modernize these requirements.
Finally, we note that this proposal is only one of several that the Commission is considering that are intended to encourage more companies to go public or to do so earlier in their lifecycles—a goal that we at ICI strongly support. This proposal, the Commission's Offering Reform and Filer Status proposals, and any future proposals related to Regulation S-K or the public company offering or reporting processes are interrelated and should be considered holistically. Accordingly, as the Commission analyzes the potential costs and benefits of these initiatives and considers whether, when, and in what final form to adopt them, it should not only evaluate each proposal individually, but also their cumulative and interactive effects on public companies, investors, and the public markets.
* * * * *

ICI appreciates the opportunity to comment on the Semiannual Reporting proposal. If you have any questions or would like additional information, please contact us (eric.pan@ici.org or paul.cellupica@ici.org) or Erica Evans, Assistant General Counsel (erica.evans@ici.org).
Sincerely,
/s/ Eric J. Pan
Eric J. Pan
President & CEO
/s/ Paul G. Cellupica
Paul G. Cellupica
General Counsel
cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Peirce, Commissioner
The Honorable Mark T. Uyeda, Commissioner
Jim Moloney, Director, Division of Corporation Finance
Brian Daly, Director, Division of Investment Management
Sarah ten Siethoff, Associate Director, Division of Investment Management

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Irina Petrova Member of AICPA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Irina Petrova I disagree with the proposed rule for semi-annual reporting and believe the current reporting rules should stay in place. 6 months is too long of a period to not have information on the company's performance or expectations for the future. As a small investor, this could negatively impact my investments as it is already hard to evaluate with my limited knowledge.

Iza Frechette Trade Program Assistant — Jul 6, 2026
Subject: File No. S7-2026-15 From: Iza Frechette Iza Frechette, program assistant. Regular reporting is KEY in protecting the public from fraud and corruption. The public NEEDS to know what is happening on, at minimum, a quarterly basis to be able to protect themselves from negative shocks.

J Bliss — Jul 6, 2026
Subject: File No. S7-2026-15 From: J Bliss It's important to continue to require quarterly reporting for accountability and also to ensure individual investors can make timely informed decisions. This is especially important to me as I plan for my future retirement needs.

J Burke None — Jul 6, 2026
Subject: File No. S7-2026-15 From: J Burke I'm opposed to Rule S7-2026-15 because it will disadvantage the small investor by reducing transparency in the market. We had a similar rule from the 50's to the 70's and it hurt market performance.

Jack mulcahy SAGAFTRA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jack mulcahy It's imperative that we keep quarterly reporting. Do it!

Jacqueline Voss SAHM — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jacqueline Voss I am advocating for keeping quarterly reporting for publicly traded companies. Less reporting means less accountability for the companies, and less transparency for the investing public such as myself. I would also suspect less reporting to make stocks more volatile in addition to encouraging insider trading even more-so than is present today. This would not be a fair market for people to trade in. I feel removing the reporting requirement would unduly increase market risk for the everyday investor. A change in the current quarterly reporting policy would cause me to reassess how much funds I have in the stock market versus other investments. Thank you for you time.

James A. Overdahl, Partner, Delta Strategy Group — Jul 6, 2026
The SEC's Proposed Rule for Semiannual Reporting
James A. Overdahl, Ph.D., Partner, Delta Strategy Group*
July 6, 2026
* James A. Overdahl is a partner at Delta Strategy Group in Washington D.C. where he is a specialist
in financial markets and the U.S. regulatory environment. He was SEC Chief Economist from 2007 to 2010. He acknowledges financial support from Citadel LLC. All views are his own and do not necessarily reflect the views of Delta Strategy Group.

Table of Contents

I. Executive Summary 1
II. Overview of the Proposed Rule 3
III. The Economic Analysis Contained in the Proposing Release Is Incomplete and Does Not Provide a Reasoned Basis for Permitting Optional Semiannual Reporting 4
A. The Commission's Economic Analysis Fails to Quantify or Reasonably Consider the Costs of Optional Semiannual Reporting 4
B. The Commission's Economic Analysis Fails to Account for Fragmentation of Reporting Regimes, Comparability Loss, and Spillover Effects 8
C. The Commission's Economic Analysis Overstates the Cost Savings from Reduced Reporting Frequency 12
D. The Commission's Economic Analysis Fails to Adequately Address Adverse Selection in the Choice of Reporting Frequency 15
E. The Commission's Economic Analysis Fails to Adequately Consider How Reducing Reporting Frequency Weakens Managerial Accountability and Diminishes the Value of Market Feedback 19
F. The Commission's Economic Analysis Fails to Address Competitive Inequality Arising from Differential Regulatory Constraints on Reporting Frequency Choice 24
G. The Commission's Economic Analysis Fails to Address Interactive and Cumulative Effects of the SEC's Full Set of Initiatives Aimed at Reducing the Regulatory Burdens of Being a Public Company 29
IV. Summary Assessment and Recommendations for Supplemental Economic Analysis 31
A. Summary Assessment 31
B. Recommendations for Supplemental Economic Analysis 32
V. Conclusion. 35

I. Executive Summary

The purpose of this report is to provide economic analysis to assist the United States Securities and Exchange Commission (the "SEC" or the "Commission") in its deliberations with respect to a new rule proposed under the Securities Exchange Act of 1934 (the "Exchange Act") entitled "Semiannual Reporting."[1]

The Commission's governing statutes require that the SEC "consider or determine" the consequences that a regulatory action will have on efficiency, competition and capital formation as well as investor protection.[2] In addition, as a matter of policy, the SEC has adopted a protocol to ensure that the best available information about a rule's likely economic consequences is considered when exercising its rulemaking authority.[3]

Based on my review of the proposed rule, and based on my own experience and discussions with market participants, it is my opinion that:

• The Commission's economic analysis does not adequately evaluate the potential consequences of an optional semiannual reporting regime on market quality. The Commission's economic analysis fails to adequately analyze the mechanisms through which optional semiannual reporting may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital. As a result, the Commission's economic analysis understates the potential effects of an optional semiannual reporting regime on the broader market in addition to issuers electing semiannual reporting.

• The Commission's economic analysis fails to consider that semiannual reporting would potentially make cross-company comparisons more difficult thus increasing costs for investors seeking to identify economically similar firms or conduct peer-

1 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026) ("Proposing Release") available at https://www.govinfo.gov/content/pkg/FR-2026-05-07/pdf/2026-09095.pdf.
2 Section 2(b) of the Securities Act, 15 U.S.C. 77b (b), and Section 3(f) of the Exchange Act, 15 U.S.C. 78c(f)
require the Commission, when engaging in rulemaking, where it is required to consider or determine whether an
action is necessary or appropriate in the public interest, to consider, in addition to the protection of investors,
whether the action will promote efficiency, competition, and capital formation. Further, Section 23(a)(2) of the
Exchange Act, 15 U.S.C. 78w(a)(2) requires the Commission, when making rules under the Exchange Act, to
consider the impact that the rules would have on competition, and prohibits the Commission from adopting any
rule that would impose a burden on competition not necessary or appropriate in furtherance of the Exchange
Act.
3 See "Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings," U.S. Securities and
Exchange Commission, March 16, 2012, available at
https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

group analysis, relative value analysis or performance benchmarking. Allowing reporting firms to opt into different reporting frequencies may impair comparability, which can have spillover effects even on firms that still choose to maintain quarterly reporting by fragmenting peer group information. The process where earnings announcements by one firm convey information about other firms in the same industry or peer group may be impaired when reporting periods are not aligned.

- The Commission's economic analysis overstates the cost savings likely to result from reduced reporting frequency. A substantial portion of public-company reported costs are fixed and must be incurred regardless of how often reports are filed. As a result, reducing the number of required SEC filings does not necessarily eliminate the underlying costs of producing financial information.
- The Commission's economic analysis fails to consider that optional semiannual reporting creates the potential for adverse selection in the choice of reporting frequency. Because the election is optional, economic theory predicts that the election will be disproportionately attractive to firms facing relatively high disclosure costs, including issuers with complex operating conditions, more valuable proprietary-information, heightened uncertainty regarding future performance, or management teams that place a higher value on limiting the frequency of external scrutiny. As a result, the firms with the strongest incentives to elect semiannual reporting may also be those for which more frequent disclosure is most valuable to investors.
- The Commission's economic analysis fails to adequately consider how reducing reporting frequency weakens managerial accountability and diminishes the value of market feedback. Less frequently mandated disclosures increase the period over which earnings management can occur undetected. The Commission's economic analysis acknowledges this possibility, but it merits more rigorous analysis.
- The Commission's economic analysis frames the optional design as a neutral mechanism that allows each issuer to optimize its reporting cadence based on its own circumstances. This framing assumes that the decision whether to elect semiannual reporting is, for any given issuer, a function only of that issuer's individual characteristics and investor expectations. The Commission's economic analysis fails

to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences. The Commission's economic analysis does not identify the population of constrained

issuers and does not assess the competitive consequences for firms that cannot access the compliance cost savings available to their unconstrained competitors.

• The Commission’s economic analysis draws on an incomplete review of the relevant economics and accounting literature. The Commission fails to analyze important peer-reviewed literature on how reporting frequency affects market quality metrics such as price efficiency, bid-ask spreads, trading volume, and information asymmetry. In addition, the proposed rule contains no analysis of the literature about adverse selection theory as applied to voluntary disclosure regimes or evidence on how consistent reporting periods impact investor information costs, peer group analysis, or the cost of capital. The analysis of the literature contained in the proposed rule also fails to provide a complete analysis of the short-termism literature and fails to acknowledge contradictory empirical evidence.

• The Commission’s economic analysis fails to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.

II. Overview of the Proposed Rule

On May 5, 2026, the SEC issued a proposed rule that would permit Exchange Act reporting companies currently required to file quarterly reports on Form 10-Q to elect to provide interim reports on a semiannual basis using a newly created Form 10-S.4 Under the proposed framework, an electing issuer would file a single Form 10-S covering the first six months of its fiscal year in lieu of the three Form 10-Q filings otherwise required, while continuing to satisfy its annual reporting obligations under Form 10-K. The proposal does not limit eligibility based on public float, market capitalization, or filer status; the election is available to domestic Exchange Act reporting companies subject to the periodic reporting requirements of Rules 13a-13 and 15d-13 without restriction. Issuers that do not elect semiannual reporting would continue to comply with existing Form 10-Q requirements.

The content of Form 10-S would be modeled in significant respects on Form 10-Q and would require interim financial statements and accompanying disclosures for the first six months of the issuer’s fiscal year, with filing deadlines generally aligned with the timing

4 Proposing Release, at 24970-24971.

structure applicable to existing Form 10-Q filers, except that issuers would no longer file first- and third- quarter reports. The proposal includes conforming amendments to Regulation S-X addressing the presentation of interim financial statements, comparative-period information, and related requirements associated with the transition from quarterly to semiannual disclosure.5

The Commission identifies two principal objectives underlying the proposal. First, the Commission states that reducing the frequency of mandatory interim reporting may decrease compliance costs associated with preparing, reviewing, and filing periodic reports, including accounting, legal, auditing, and internal administrative expenses.

6 Second, the Commission

states that less frequent mandatory reporting may reduce managerial incentives to focus on short-term financial results and thereby facilitate longer-term planning and investment.7

The Commission's economic analysis evaluates these asserted benefits while acknowledging possible effects on investors, analysts, market quality, information availability, and capital formation. The Commission solicits comment on whether the optional design will produce adverse selection in the reporting population, whether reduced disclosure frequency will impair market quality and analyst coverage, and whether form

simplification rather than frequency reduction would be a more appropriate policy to pursue. As discussed in this report, the Commission's treatment of these questions as matters for comment rather than subjects of inquiry reflects a deficiency in the Commission's economic analysis.

III. The Economic Analysis Contained in the Proposing Release Is Incomplete and Does Not Provide a Reasoned Basis for Permitting Optional Semiannual Reporting

A. The Commission's Economic Analysis Fails to Quantify or Reasonably Consider the Costs of Optional Semiannual Reporting

The Commission's economic analysis recognizes that reducing the frequency of mandatory periodic reporting could affect the quantity and timeliness of information available to investors. However, the analysis does not fully evaluate the potential consequences of those changes for market quality. The Commission's economic analysis fails

5 Proposing Release, at 24970-24976.

6 Proposing Release, at 25016.

7 Proposing Release, at 24974.

to adequately analyze the mechanisms through which reduced disclosure frequency may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital. As a result, the Commission's economic analysis understates the potential effects of an optional semiannual reporting regime on the broader market in addition to those issuers electing less frequent disclosure.

The failure of the Commission's economic analysis to fully evaluate the potential consequences of semiannual reporting on market quality is particularly notable because substantial peer-reviewed literature has examined the relationship between corporate disclosure and market quality. That literature generally finds that more frequent and more informative public disclosure reduces information asymmetry between informed and uninformed market participants and improves the efficiency with which securities markets incorporate information into prices.8

The mechanism by which disclosure affects market quality is well understood in the market microstructure literature. For example, mandatory periodic disclosure mitigates against adverse selection which arises when market makers or liquidity providers face the risk that trading counterparties possess private information not reflected in market prices. Because liquidity providers cannot directly observe whether a particular order originates from an informed or uninformed trader, they protect themselves by widening bid-ask spreads to compensate for expected losses to informed order flow. The magnitude of the adverse-selection component of the spread therefore depends, in part, on the amount of private information available to informed traders relative to the public information available to the market.

Mandatory periodic disclosure mitigates this problem by reducing informational disparities among market participants. Regular public disclosure causes information to enter the marketplace on a broadly contemporaneous basis, reducing the informational advantage of insiders and other informed traders. A reduction in mandatory disclosure frequency can therefore be expected to increase the amount of private information available between reporting dates and thereby result in increased adverse-selection costs in trading.

The Commission acknowledges that reduced reporting frequency may affect information asymmetry, but it does not fully analyze how that effect may translate into

8 Lawrence R. Glosten & Paul R. Milgrom, Bid, Ask and Transaction Prices in a Specialist Market with
Heterogeneously Informed Traders, 14 J. Fin. Econ. 71 (1985); Douglas W. Diamond & Robert E. Verrecchia,
Disclosure, Liquidity, and the Cost of Capital, 46 J. Fin. 1325 (1991).

observable market-quality outcomes. In particular, the Proposing Release does not evaluate whether issuers electing semiannual reporting may experience wider bid-ask spreads, lower market liquidity, reduced trading activity, or a higher cost of capital as a result of less frequent disclosure.

The empirical disclosure literature provides substantial evidence that disclosure quality and market quality are closely linked. In their comprehensive review of the disclosure literature, Healy and Palepu (2001) conclude that corporate disclosure plays a central role in reducing information asymmetries between managers and outside investors and thereby improves capital-market functioning.9 Likewise, Leuz and Verrecchia (2000) examine German firms that voluntarily adopted international reporting standards, a commitment associated with more extensive disclosure, and find evidence of reduced information asymmetry as reflected in lower bid-ask spreads and higher share turnover.
10 These findings
are consistent with the broader theoretical prediction that enhanced disclosure improves liquidity and lowers the cost of capital.

Although neither study directly evaluates the effects of moving from quarterly to semiannual reporting, both support the proposition that disclosure frequency and disclosure quality can affect market quality through information-asymmetry channels. The Commission's economic analysis does not analyze this literature or explain the consequences of reduced mandatory disclosure as contemplated by the proposed rule.

This omission is significant because any increase in bid-ask spreads or reduction in liquidity represents a real economic cost borne by investors and issuers. Wider spreads increase transaction costs for investors, reduce market liquidity, and may increase the expected return demanded by investors as compensation for higher adverse-selection risk.

A reasoned economic analysis therefore requires more than a qualitative acknowledgment that information asymmetry may increase under a semiannual reporting regime. It requires an assessment of how reduced disclosure frequency may affect the market-quality metrics through which information asymmetry is revealed, including bid-ask spreads, liquidity, trading volume, and the cost of capital. Because the Proposing Release does not undertake that analysis and does not engage with the substantial academic literature linking

9 Healy & Palepu, “Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the
Empirical Disclosure Literature,” 31 J. Acct. & Econ. 405 (2001).

10 Leuz & Verrecchia, “The Economic Consequences of Increased Disclosure,” 38 J. Acct. Res. (Supp.) 91
(2000).

disclosure and market quality, it provides an incomplete assessment of the potential economic costs of this aspect of the proposed rule.

The Proposing Release presents a detailed quantitative estimate of the compliance cost savings the proposed rule is expected to generate. The Commission estimates net annual savings of approximately $198,000 per electing issuer, projects aggregate annual savings of $394 million assuming a 20 percent adoption rate and derives a ten-year present value of $2.9 billion to $3.4 billion using standard discounting. These estimates are presented as the basis for the Commission's conclusion that the proposed rule generates net benefits.

What the Proposing Release does not present is any corresponding quantification of the costs the rule is predicted to generate. The most significant of these is an increase in the cost of capital for electing issuers resulting from reduced disclosure frequency and the information asymmetry it produces. The Commission acknowledges in general terms that reduced disclosure may affect information asymmetry and market quality, but it does not undertake any rigorous analysis of how the proposed rule might impact an issuer’s cost of

capital.
The theoretical and empirical literature establishing the link between disclosure frequency and cost of capital is well-developed. Diamond and Verrecchia (1991) demonstrate that reduced public disclosure increases information asymmetry between firms and outside investors, raising the required return on equity by reducing market liquidity and widening bid-ask spreads.11 Leuz and Verrecchia (2000) provide empirical estimates: firms that commit to increased disclosure experience reductions in their cost of capital of one to three percentage points.12 The Commission's economic analysis cites Healy and Palepu (2001), which synthesizes this literature and documents the consistent association between disclosure quality and required returns.13 The Commission provides no explanation for why it relies on this literature to support claims about short-termism and compliance burdens while excluding its implications for a rigorous analysis of the proposed rule's likely impact on the cost of capital.
11 Douglas W. Diamond & Robert E. Verrecchia, Disclosure, Liquidity, and the Cost of Capital, 46 J. Finance
1325 (1991).
12 Christian Leuz & Robert E. Verrecchia, The Economic Consequences of Increased Disclosure, 38 J.
Accounting Research (Supp.) 91 (2000).
13 Paul M. Healy & Krishna G. Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets:
A Review of the Empirical Disclosure Literature, 31 J. Accounting & Econ. 405 (2001).

The significance of the Commission's failure to quantify cost of capital effects can be seen by considering a break-even analysis whereby the Commission could ask what magnitude of increase in the cost of capital would offset the Commission's claimed net benefit of the proposed rule.
In order to conduct such a break-even analysis, the Commission would need to: (1) establish the average financial profile of a firm in the affected population; (2) quantify the dollar impact of a 1 percent Weighted Average Cost of Capital (WACC) increase on that average firm; and (3) calculate how small a WACC increase is needed to fully offset the Commission's claimed net benefit. Such an analysis would establish a break-even threshold that could then be compared to the likely change in WACC caused by the election of semiannual reporting.
In sum, the Proposing Release acknowledges that semiannual reporting may reduce the amount of information available to investors but does not fully analyze the potential implications for market quality. The Commission has not adequately evaluated the potential consequences of an optional semiannual reporting regime on information asymmetry, liquidity, bid-ask spreads, price efficiency, analyst activity, or the cost of capital. Nor has it sufficiently considered whether the proposal's optional structure could generate adverse-selection effects that concentrate any deterioration in market quality among the issuers for which frequent disclosure is most valuable to investors. The impact of reduced reporting frequency on market quality is only superficially acknowledged in the Commission's economic analysis, despite being central to the Commission's statutory determinations regarding efficiency, competition, capital formation, and the public interest.
B. The Commission's Economic Analysis Fails to Account for Fragmentation of Reporting Regimes, Comparability Loss, and Spillover Effects
Semiannual reporting would make cross-company comparisons more difficult, thus increasing costs for investors seeking to identify economically similar firms or conduct peer-group analysis, relative valuation exercises, or performance benchmarking. Allowing certain firms to opt into different reporting frequencies may impair comparability, which can have spillover effects even on firms that still choose to maintain quarterly reporting by

fragmenting peer group information. The process where financial reports by one firm convey information about other firms in the same industry or peer group may be impaired when reporting periods are not aligned.

The proposed rule would introduce the possibility that otherwise comparable issuers operate under different interim reporting schedules. Under the current regime, virtually all Exchange Act reporting companies subject to Form 10-Q requirements provide standardized interim reports on a common quarterly cadence. Under the proposed rule, some issuers would continue quarterly reporting while others would elect semiannual reporting, and some semiannual filers may supplement required reports with varying forms of voluntary interim disclosure. As a result, investors, analysts, and other market participants would increasingly evaluate firms using information that differs not only in content but also in timeliness and frequency.

Because the election to use semiannual reporting is optional and may be revisited over time, differences in reporting frequency could become a persistent feature of the reporting landscape. The principal economic question is whether the benefits of issuer flexibility outweigh the costs associated with reduced uniformity and comparability in the timing and availability of public information.

The academic literature has long emphasized the importance of comparability in financial reporting. For example, De Franco, Kothari, and Verdi (2011) find that greater accounting comparability is associated with improved analyst performance, greater information transfer across firms, and lower information acquisition costs.14 Although this literature focuses primarily on the comparability of accounting outputs rather than reporting frequency itself, its underlying insight is relevant in that investors derive value when information about economically similar firms can be evaluated using common benchmarks and comparable reporting schedules.

The most immediate comparability effect of the proposal arises from differences in the timeliness of publicly available information among otherwise similar firms. Under the current regime, peer firms generally disclose interim financial information on a common quarterly schedule. Under the proposed rule, a quarterly filer may provide first-quarter and third-quarter financial results while a semiannual-reporting peer may not provide a comparable regulatory filing covering the same period. At various points during the year, investors comparing firms within the same industry may therefore have access to different amounts of verified information regarding recent operating performance.

14 Gus De Franco, S.P. Kothari & Rodrigo S. Verdi, The Benefits of Financial Statement Comparability, 49 J.
Accounting Research 895 (2011).

The resulting challenge is not that peer comparison becomes impossible, but that it becomes more costly and potentially less precise. Analysts may need to rely on older financial statements, management guidance, voluntary earnings releases, industry data, or model-based estimates to evaluate firms that are not reporting on the same schedule. These adjustments can restore some degree of comparability, but they require additional effort and introduce additional estimation errors.

The Commission acknowledges this issue in Question 7, which asks whether differences in reporting frequency could affect comparisons among issuers. Yet the economic analysis does not attempt to evaluate the magnitude of those effects or the extent to which investors and intermediaries would incur additional costs to compensate for reporting-frequency differences.

The potential effects on comparability may be particularly relevant if election decisions are concentrated within particular industries or issuer types. The Proposing Release solicits comment on whether adoption rates may differ across industries and notes that certain

categories of issuers may have stronger incentives to elect semiannual reporting than others. If choosing semiannual reporting is correlated with characteristics such as firm size, growth stage, analyst coverage, or financing needs, peer groups may become segmented in ways that are themselves economically meaningful.

Such clustering would not necessarily eliminate comparability within industries, but it could complicate relative valuation exercises. Analysts may choose to compare firms using a mixture of current-quarter data for some issuers and older semiannual information for others. This could affect earnings forecasts and other analyses that rely on contemporaneous and synchronized financial information.

The proposal may also affect comparability over time for individual issuers. If an issuer elects semiannual reporting for one period and subsequently returns to quarterly reporting, users of financial statements may encounter discontinuities in the availability and granularity of interim information. Historical trend analysis often relies on consistent observation intervals. Changes in reporting frequency do not make such analysis impossible, but they may require analysts to reconstruct or estimate missing interim observations in order to maintain a consistent time series.

The proposed rule may create comparability issues across markets and investment products. For example, across debt and equity markets debt investors may receive quarterly financial reporting as a requirement in bond covenants, while equity investors would rely on

semiannual disclosures from issuers who elect semiannual reporting. Across products, mixed reporting cadences across issuers could impede comparability and complicate portfolio construction for financial market indices and exchange traded funds (ETFs). This potential lack of comparability across markets and products will likely increase information asymmetry and potentially distort relative pricing between debt and equity. This issue is not addressed in the Commission’s economic analysis.

The Commission’s economic analysis recognizes the potential for issues related to comparability in its request for comment regarding issuer elections and transitions between reporting regimes. However, the economic analysis does not evaluate the extent to which semiannual reporting may increase costs for investors and analysts.

Comparability has value not only at the level of individual investment decisions but also for market-wide information systems. Intermediaries such as investment managers, research providers, data vendors, credit analysts, benchmarking services, and academic researchers frequently rely on standardized reporting schedules to aggregate and compare information across firms.

These market intermediaries do not depend on the comparability of any particular pair of companies but on the synchronized, contemporaneous availability of standardized financial data across a defined population of issuers. These intermediaries are not themselves parties to any individual issuer's reporting frequency decision. However, the economic consequences of issuer decisions spill over to these participants, that is, the index providers, passive fund managers, credit analysts, and benchmark users. The Commission's economic analysis does not address the economic impact on this category of market participant.

A voluntary reporting regime would not eliminate the ability of these intermediaries to perform such functions, but it could increase the costs of data collection and analysis. Firms reporting on different schedules would require additional adjustments to produce comparable datasets, and some information users may face greater uncertainty when comparing companies whose most recent regulatory disclosures cover different reporting periods.

These costs would fall largely on investors and information intermediaries rather than on issuers themselves. As a result, these costs may not be reflected in The Commission’s economic analysis that looks to issuer-level compliance-cost estimates. Yet these costs are relevant to any assessment of the proposed rule's overall economic consequences.

The Proposing Release suggests that a reduction in mandatory disclosure may be partially offset by voluntary quarterly disclosures, including earnings releases, investor presentations, and other interim communications. That possibility, however, does not mitigate the proposed rule's costs from an investor perspective. The principal benefit of the current framework is that information is disclosed using a common framework. For investors, analysts, and asset managers, this fragmentation increases information-processing costs and complicates financial modeling, peer-group analysis, performance benchmarking, and relative valuation exercises. Instead of analyzing companies using comparable and contemporaneous information, market participants would be required to reconcile information from differing reporting periods.

The Commission cannot assume that voluntary disclosure will eliminate comparability concerns. Rather, the relevant question is whether voluntary disclosure practices would be sufficiently widespread, consistent, and reliable to preserve the informational benefits currently associated with standardized quarterly reporting.

C. The Commission's Economic Analysis Overstates the Cost Savings from Reduced Reporting Frequency

The Commission's economic analysis overstates the cost savings likely to result from reduced reporting frequency. Several features of the current reporting regime illustrate why reporting costs may not decline proportionately with filing frequency. First, much of the compliance infrastructure necessary to support public-company reporting must be maintained continuously. Accounting personnel, internal-control systems, disclosure controls, legal costs, financial reporting software, and financial close procedures remain necessary whether an issuer files three interim reports annually or one. These resources are not easily scaled in proportion to the number of required filings. Consequently, eliminating a filing may reduce incremental reporting costs without materially reducing the fixed costs of maintaining a reporting organization.

Second, many substantive reporting obligations continue under the proposed regime. Semiannual reporting would still require the preparation of interim financial statements, comparative-period disclosures, auditor review procedures, management review, and compliance with applicable accounting and disclosure requirements. A significant portion of the underlying compliance infrastructure would therefore remain necessary under Form 10-S.

Third, the Commission acknowledges the possibility that many issuers electing semiannual reporting may continue to disseminate quarterly earnings information voluntarily for lenders, debt investors, counterparties, boards, rating agencies, and internal management purposes. In addition, counterparties under financing agreements, credit facilities, bond indentures, and ISDA arrangements often require quarterly or even monthly financial reporting. If firms continue to prepare quarterly financial information, and communicate quarterly performance to investors, much of the operational work associated with quarterly reporting may persist. In that circumstance, the proposal would eliminate only a subset of the activities associated with Form 10-Q compliance, leaving many of the underlying information-production costs unchanged.

This distinction matters because it bears directly on the reliability of the proposal's cost-benefit analysis. If a substantial share of Form 10-Q costs is attributable to complexity rather than frequency, then estimates of cost savings derived from reducing the number of filings may overstate the economic benefits of the proposal. At the same time, the principal costs associated with reduced reporting frequency would remain unchanged.

The proposed rule does not attempt to decompose Form 10-Q compliance costs into frequency-sensitive and frequency-insensitive components. In effect, the Commission's economic analysis treats reporting frequency as a proxy for reporting burden without first establishing that the two are closely linked. Yet the existence of a plausible complexity-based

explanation for reporting costs suggests that reporting frequency and reporting burden are not interchangeable concepts. Before concluding that reduced reporting frequency is an efficient response to reporting costs, the Commission should first determine how much of those costs arise from reporting frequency and how much arise from the substantive requirements accompanying periodic reports. That decomposition is necessary before any reasoned determination that a frequency-based remedy is appropriately matched to the compliance burden the proposal seeks to address.

The Commission's own request for comment suggests that it recognizes the distinction. Question 15 asks whether the Commission should simplify the content requirements of Form 10-Q as an alternative or complement to reducing reporting frequency. The existence of that question implicitly acknowledges that at least some portion of Form 10-Q's compliance burden may derive from the complexity and scope of required disclosures rather than from the fact that reports are filed quarterly. Yet the economic analysis does not estimate the relative importance of these two sources of cost, nor does it evaluate the

potential benefits of an alternative specification of the proposed rule focused on scope, complexity, and format requirements of issuer reporting regardless of frequency. The proposed rule therefore identifies a potentially reasonable alternative without analyzing whether that alternative would address the perceived burden more directly and with fewer consequences for investors.

Potential approaches for simplifying current reporting requirements include simplifying interim disclosure requirements, modifying comparative-period presentation requirements, reducing XBRL obligations for interim filings. Whether such alternatives would be superior to a reduction in reporting frequency is ultimately an empirical question. However, the Commission does not conduct this analysis.

The Proposing Release argues that cost savings accruing to companies electing semiannual reporting could encourage additional companies to become or remain a public company.

15 However, the Commission's economic analysis never concludes that the proposed rule is likely to increase the number of public companies or the amount of capital raised through registered offerings. Nor does it even attempt to estimate the magnitude of any such effect. Importantly, the Commission concedes that "non-regulatory factors may play a more significant role in driving initial public offering activity.

" 16 A central justification for the proposed rule is therefore contradicted by the Commission itself and otherwise left entirely unsubstantiated.

Empirical evidence cited in the Proposing Release supports the argument that rather than regulatory compliance costs, the dominant factor keeping companies private longer and reducing IPO volume has been the significant increase in the availability of private capital in recent years.

17 As private capital has become more widely available, companies that would previously have had limited funding alternatives to a public offering can now raise capital at

15 Proposing Release, at 24988.

16 Proposing Release, at 24988 FN 138: "While savings associated with the proposed amendments may be one factor in a company's decision to go public (or to stay public), we also acknowledge that non-regulatory factors may play a more significant role in driving initial public offering activity."

17 Michael Ewens, Kairong Xiao & Ting Xu, "Regulatory Costs of Being Public: Evidence from Bunching Estimation," 153 J. Fin. Econ. 103775 (2024) (estimating that regulatory costs may explain only about 7.3

percent of the decline in the likelihood of initial public offerings after 2000, and stating that non-regulatory
factors, such as abundant private equity financing, changing economies of scale and scope, and changing
acquisition behavior, are likely to have played a more important role).

scale and at favorable valuations while remaining private. Global private capital assets under management rose to $16 trillion in 2024.18

D. The Commission's Economic Analysis Fails to Adequately Address
Adverse Selection in the Choice of Reporting Frequency

A central feature of the proposed rule is that participation in the semiannual reporting regime would be optional. The Commission frames the optional design as a virtue of the proposed rule because it provides issuers with the “flexibility to determine the frequency of interim reporting that best serves the company and its investors.
”19 This framing treats
reporting frequency as a preference variable that issuers are better positioned than regulators to optimize, and it underlies the Commission’s reliance on market forces to discipline the process. There are several problems with this framing, including that it assumes the election is informationally neutral in that market participants will not draw inferences from an issuer’s decision with respect to reporting frequency.

Under the current mandatory quarterly regime, the market draws no adverse inference from quarterly reporting, because all reporting companies report on the same schedule and the reporting decision conveys no issuer-specific information. The proposed rule converts this informationally neutral act into an informationally significant one.

The voluntary disclosure literature provides the relevant analytical framework. Verrecchia (1983) and Dye (1985) demonstrate that disclosure choices may convey information because firms possess private information about their circumstances and incentives that is not fully observable to investors.
20 In this literature, once disclosure
becomes discretionary, the decision whether to disclose (or in this case, whether to remain subject to quarterly reporting) can itself become informative.

Under the current regime, investors generally observe a common quarterly reporting schedule across Exchange Act reporting companies. Because reporting frequency is prescribed by rule, investors ordinarily cannot infer anything about a firm’s characteristics from its reporting choice. Under the proposed rule, investors would have reason to ask

18 PricewaterhouseCoopers, Private Capital at a Crossroads: Industry Convergence (2025), available at
https://www.pwc.com/gx/en/issues/business-model-reinvention/how-we-fund-and-insure/private-equity-
industry-convergence.html.

19 Proposing Release, at 25016.

20 Verrecchia, R.E., Discretionary Disclosure, 5 J. Acct. & Econ. 179, 181–84 (1983); and Dye, R.A., Disclosure
of Nonproprietary Information, 23 J. Acct. Res. 123, 123–25 (1985).

whether firms electing semiannual reporting differ from firms choosing to remain quarterly reporters.

The Proposal’s estimates regarding adoption rates are flawed and incomplete. At the outset, the Commission provides virtually no support for its estimate that 20 percent of companies will adopt Form 10-S. For example, the Commission’s estimate appears to rely heavily on a survey conducted by a single exchange that represented the self-reported views of approximately 6 percent of the exchange's U.S. quarterly-reporting population.

21 The
survey participants were not randomly selected but instead were comprised of a self-selected group of companies who had demonstrated interest in public company regulatory reforms.
The Commission’s adoption rate analysis does not examine which subset of companies may adopt semiannual reporting. The Proposing Release acknowledges the possibility of differential adoption rates but does not model the determinants of election behavior or the implications of self-selection for market outcomes. As a result, the Commission’s economic analysis implicitly evaluates the proposed rule as though issuers electing semiannual reporting and those that do not were broadly comparable groups.
One potential source of adverse selection arises from differences in compliance costs across issuers. However, reporting costs are unlikely to be distributed uniformly across firms. Companies with multiple business lines, extensive geographic operations, complex financing arrangements, significant acquisition activity, or extensive disclosure obligations may incur substantially higher compliance costs than simpler firms in preparing interim reports.
These differences in compliance costs raise the question of whether the population most likely to elect semiannual reporting may differ systematically from the population least likely to elect it. If so, the Commission cannot evaluate the proposal solely by estimating average compliance-cost savings across all issuers. It must also consider whether the issuers generating the largest private benefits from the election of semiannual reporting are the same issuers whose reduced reporting frequency would impose the largest informational costs on investors.
The election of semiannual reporting may also be influenced by an issuer’s financial condition. Quarterly reporting provides investors, creditors, counterparties, and other stakeholders with regular updates regarding a firm's operating performance and financial position. Firms facing elevated uncertainty, liquidity pressures, deteriorating performance, or
21 The survey obtained responses from 187 companies out of the exchange’s approximately 3,100 listed issuers.
183 of the 187 responding companies answered the question about semiannual reporting.

heightened financing needs may have stronger incentives to reduce reporting-related scrutiny than firms facing fewer financing constraints. At the same time, investors may place greater value on timely information about those firms precisely because uncertainty is elevated.
This observation does not imply that financially constrained firms would elect semiannual reporting in disproportionate numbers. Rather, it suggests that adoption rates could be correlated with leverage, credit quality, earnings volatility, financing needs, or other indicators of financial condition. The Proposing Release does not analyze these factors or estimate how the informational value of quarterly reporting may differ across firms.
The critical point is not that issuers electing semiannual reporting would necessarily be lower-quality firms. It is that the election decision itself becomes a signal, and investors cannot unscramble the signal at the individual-firm level. Because the private considerations underlying a reporting election are unobservable, rational market participants cannot distinguish firms that elect semiannual reporting for benign reasons from those that elect it to limit disclosure of adverse information. They will instead form expectations about the electing population as a whole, that is, discounting valuations to reflect the possibility that the group is systematically skewed toward firms with unfavorable private information. This is the adverse selection problem analyzed by Verrecchia (1983) and Dye (1985) in the voluntary disclosure context. The discount falls on all electing issuers regardless of their individual motivations, and it is therefore largest precisely among the firms for whom reduced reporting frequency would be a genuine operational benefit rather than a strategic concealment device. This is the mechanism through which adverse selection imposes a cost on the rule's intended beneficiaries, and the Commission's economic analysis does not address it.
The market-microstructure literature provides a framework for understanding this

possibility. Glosten and Milgrom (1985) demonstrate that greater uncertainty regarding the distribution of information among market participants can increase adverse-selection costs in trading and contribute to wider bid-ask spreads.22 Diamond and Verrecchia (1991) similarly show how disclosure can reduce information asymmetry and improve market liquidity, thereby lowering the cost of capital.23 Huang and Stoll (1997), Easley and O'Hara (1987, 1992) establish empirically that an adverse selection component is a consistently present and

22 Lawrence R. Glosten & Paul R. Milgrom, Bid, Ask and Transaction Prices in a Specialist Market with
Heterogeneously Informed Traders, 14 J. Fin. Econ. 71 (1985).

23 Douglas W. Diamond & Robert E. Verrecchia, Disclosure, Liquidity, and the Cost of Capital, 46 J. Fin. 1325
(1991).

economically meaningful portion of the bid-ask spread in trading.

24 These studies identify
mechanisms through which a reduction in mandatory disclosure frequency could affect trading conditions and financing costs.

Evidence from foreign reporting-frequency reforms provides useful, though imperfect, evidence regarding these issues. The European Union's 2013 elimination of mandatory quarterly reporting has generated a growing empirical literature examining how firms and market participants responded when quarterly reporting became less prevalent. Some studies find evidence consistent with a deterioration in firms' information environments, including reduced analyst coverage, lower forecast accuracy, and reduced market liquidity, while others find more limited effects and emphasize substantial heterogeneity across firms, disclosure practices, and market settings.
25

These studies do not provide a direct estimate of the effects of the proposed rule, which differs in important respects from the European reforms. Nonetheless, they demonstrate that adoption decisions, information environments, and market-quality outcomes may be interconnected. The existence of this literature makes the absence of a more developed analysis of self-selection effects in the proposing release particularly notable.

The central issue is not whether every issuer electing semiannual reporting is trying to withhold information. Rather, it is whether the Commission can reasonably assess the proposal's consequences without analyzing who is likely to elect semiannual reporting and how those election decisions may affect investor perceptions, information asymmetry, market liquidity, and the cost of capital. Because the proposal’s economic effects depend critically on the composition of the adopting population, a rigorous analysis of adverse-selection effects needs to be a necessary component of the Commission's overall cost-benefit assessment contained within its economic analysis.

24 Roger D. Huang & Hans R. Stoll, The Components of the Bid-Ask Spread: A General Approach, 10 Rev. Fin.
Stud. 995 (1997); Easley, David & Maureen O'Hara, Price, Trade Size, and Information in Securities Markets,
19 J. Fin. Econ. 69 (1987); and Easley, David & Maureen O'Hara, Time and the Process of Security Price
Adjustment, 47 J. Fin. 577 (1992).

25 See: Filip, Andrei, Junqi Liu & Andreea Moraru-Arfire, Shaping the Information Environment: International
Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors, 39 J. Acct. Aud. & Fin. 754
(2024); Nallareddy, Sreedhar T., Pozen, Robert C., & Rajgopal, Shiva, Consequences of Mandatory Quarterly

Reporting: The U.K. Experience, 72 Vill. L. Rev. 429 (2017); Thorsten Bornemann et al., The Consequences of
Abandoning the Quarterly Reporting Mandate, 35 Eur. Acct. Rev. (2025).

E. The Commission's Economic Analysis Fails to Adequately Consider How Reducing Reporting Frequency Weakens Managerial Accountability and Diminishes the Value of Market Feedback

The Commission's economic analysis fails to adequately consider how reducing reporting frequency may increase principal-agent costs by inhibiting the ability of investors to monitor managerial performance and to intervene to hold management accountable. The Commission's economic analysis acknowledges that reducing the frequency of mandatory periodic reporting could exacerbate principal-agent problems between managers and shareholders. The Commission's treatment of this issue is, however, brief, largely qualitative, and unaccompanied by any meaningful attempt to assess the likely magnitude of these effects. Although the Commission's economic analysis recognizes the concern in general terms, it does not engage with the substantial body of academic literature examining how disclosure frequency affects managerial accountability, information asymmetry, earnings management, and the effectiveness of corporate governance mechanisms.

The result is an economic analysis that identifies agency costs as a potential consequence of the proposed rule but does not meaningfully assess either their likely magnitude or the mechanisms through which they could arise.

Standard agency theory, originating with Jensen and Meckling (1976), holds that managers have private incentives that may diverge from shareholder interests, and that mechanisms for monitoring managerial behavior reduce the welfare losses associated with that divergence.26 Periodic public disclosure is one such mechanism because it requires managers to produce structured, auditor-reviewed accounts of financial performance at regular intervals, reducing the informational advantage that management holds over outside investors and limiting the duration over which deviations from shareholder-maximizing behavior can operate undetected.27 Shleifer and Vishny (1997) identify disclosure as a key element of corporate governance infrastructure because it constrains opportunistic managerial behavior through external scrutiny. Healy and Palepu (2001) conclude that mandatory

26Michael C. Jensen & William H. Meckling, Theory of the Firm: Managerial Behavior, Agency Costs and
Ownership Structure, 3 J. Fin. Econ. 305 (1976).

27Andrei Shleifer & Robert W. Vishny, A Survey of Corporate Governance, 52 J. Fin. 737 (1997).

disclosure requirements reduce information asymmetry and improve the effectiveness of external monitoring of managerial performance.
28

The implications for the proposed rule are straightforward. Reducing the frequency of reports from four per year to two lengthens the period during which management may possess information not subject to mandatory public disclosure. To the extent that periodic reporting promotes managerial accountability and facilitates investor monitoring, a reduction in reporting frequency may weaken those governance mechanisms. The Commission acknowledges this possibility but does not evaluate the relevant empirical literature or attempt to assess the likely magnitude of these effects with respect to the proposed rule.

A substantial body of empirical research finds that managers have incentives to manage reported earnings, particularly around benchmarks such as avoiding losses, meeting analyst expectations, or avoiding earnings declines.29 More frequent disclosure can constrain such behavior by increasing the frequency of external monitoring and reducing the period over which accrual-based distortions may remain undisclosed.30

The literature indicates that reducing mandatory reporting frequency could weaken

these monitoring mechanisms. Less frequent reporting lengthens the interval between mandatory disclosures, potentially increasing management's discretion over the timing and presentation of financial information and reducing the frequency with which investors, analysts, auditors, and boards of directors can evaluate reported performance against underlying operating results.

Coffee (1984) identifies the reduction of managerial discretion over the timing and content of disclosures as one of the central governance functions of mandatory disclosure requirements. Quarterly reporting limits management's ability to delay the disclosure of adverse developments or to strategically time the release of unfavorable information.[31]

Reducing reporting frequency necessarily weakens that constraint. The proposed rule's

28Paul M. Healy & Krishna G. Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets:
A Review of the Empirical Disclosure Literature, 31 J. Acct. & Econ. 405 (2001).

29 David Burgstahler & Ilia Dichev, Earnings Management to Avoid Earnings Decreases and Losses, 24 J. Acct.
& Econ. 99 (1997).

30Patricia M. Dechow, Richard G. Sloan & Amy P. Sweeney, Detecting Earnings Management, 70 Acct. Rev.
193 (1995).

31John C. Coffee, Jr., Market Failure and the Economic Case for a Mandatory Disclosure System, 70 Va. L.
Rev. 717 (1984) (arguing that mandatory disclosure reduces managerial opportunism by removing the issuer's
discretion over timing and content of disclosures).

optional structure reintroduces the governance problem that mandatory quarterly reporting was designed to address.

Quarterly reporting creates recurring occasions on which managerial performance is evaluated by investors, analysts, creditors, and other market participants. Earnings releases, Form 10-Q filings, management discussion and analysis, and related communications collectively facilitate external scrutiny of managerial decisions and firm performance. They also improve the information content of stock prices, allowing managers to receive more timely and accurate feedback from investors regarding the market's assessment of corporate performance and strategic decisions.

Reducing mandatory reporting frequency lengthens the interval between these structured monitoring events. To the extent that external scrutiny influences managerial behavior, a reduction in reporting frequency may delay the identification of operational underperformance, reduce pressure for corrective action, and weaken the connection between observed performance and market discipline. These potential effects are particularly relevant for firms with weaker internal governance structures, where external monitoring may play a more significant role. The Commission's economic analysis does not evaluate whether these governance effects are likely to occur, whether they may vary across firms, or whether they could offset some of the benefits the Commission attributes to reduced reporting frequency.

Semiannual reporting lengthens the window during which underperforming managers are insulated from this form of public accountability. A manager whose operating decisions are producing deteriorating results will not be required to disclose that deterioration to public investors for up to six months; the quarterly earnings release that would otherwise force acknowledgment and investor response is simply absent. The governance consequences fall on the shareholders of electing issuers.

The Commission's principal justification for the proposed rule rests in part on the premise that quarterly reporting encourages managerial short-termism by increasing pressure

to meet near-term earnings targets. In support of this proposition, the proposed rule cites Graham, Harvey, and Rajgopal (2005), which reports survey evidence indicating that many chief financial officers perceive pressure to meet earnings benchmarks.32 That survey, however, does not establish that mandatory quarterly reporting is the principal cause of such

32 John R. Graham, Campbell R. Harvey & Shiva Rajgopal, The Economic Implications of Corporate Financial
Reporting, 40 J. Acct. & Econ. 3 (2005).

behavior, nor does it demonstrate that reducing reporting frequency would mitigate the underlying incentives.

The Commission offers no justification of why a six-month reporting cycle, which is still a short-term cycle, would fall below a threshold at which short-termism would cease to operate. If short-termism is caused by managing to the next reporting date, then moving the reporting date from 90 to 180 days does not cure the problem, it merely lengthens the interval between episodes. The Commission offers no theoretical or empirical evidence that semiannual reporters behave differently from quarterly reporters with respect to long-term investment.

Other literature suggests that to the extent short-termism exists, it is the result of factors other than reporting frequency. Dechow and Sloan (1991), for example, attribute reductions in research and development expenditures primarily to managerial horizon problems associated with incentives created by the departure date of a CEO.33 Similarly, Edmans, Fang, and Lewellen (2017) find that investment distortions are closely associated with equity-vesting incentives and compensation structures.34 These studies suggest that short-termism may arise from compensation arrangements, managerial career concerns, and other incentive structures. Accordingly, the Commission's conclusion that reducing reporting frequency will meaningfully alleviate short-termism rests on a causal relationship that the cited literature does not clearly establish.

Hillegeist et al. (2026) offers a different narrative on reporting frequency and managerial short-termism not considered in the Commission’s economic analysis.35 The paper's central question is whether mandatory financial reporting frequency affects the quality of corporate investment decisions. Specifically, the authors address the question of whether more frequent reporting improves or worsens long-term investment behavior. The paper’s findings run in precisely the opposite direction from what the Commission assumes. The authors find that more frequent reporting enhances the informational role of stock prices and enables managers to make better-informed long-term investment decisions, and

33 Patricia M. Dechow & Richard G. Sloan, Executive Incentives and the Horizon Problem: An Empirical
Investigation, 14 J. Acct. & Econ. 51 (1991).

34 Alex Edmans, Vivian W. Fang & Katharina A. Lewellen, Equity Vesting and Investment, 30 Rev. Fin. Stud.
2229 (2017) (documenting the relationship between short-duration equity compensation and reductions in long-
term investment).

35 Hillegeist, Stephen A., Asad Kausar, Arthur Kraft, and You-il (Chris) Park. "More Frequent Financial
Reporting and Market Feedback Effect: Evidence from U.S. and EU Regulatory Changes." Journal of
Accounting and Public Policy 56 (March 2026): 107421. https://doi.org/10.1016/j.jaccpubpol.2026.107421.

improves profitability as a result of improved efficiency in capital allocation. These findings

point in the opposite direction from the Commission's conclusion. Rather than promoting better long-term decision-making, reducing reporting frequency would degrade the informational content of stock prices and diminish managers' ability to learn from market signals when making long-term investment decisions. This implies that the proposed rule would cause short-termism rather than curing it.

At the same time, a reduction in reporting frequency may weaken monitoring mechanisms that address distinct agency problems, including earnings management and managerial entrenchment. Although the proposed rule notes that firms could continue to provide voluntary quarterly updates, voluntary disclosure cannot be assumed to provide an equivalent substitute for mandatory disclosure. The disclosure literature has long recognized that managers possess incentives to disclose favorable information while delaying or withholding unfavorable information. As a result, voluntary disclosure regimes generally do not eliminate information asymmetries to the same extent as mandatory reporting requirements.

Regulation FD prohibits the selective disclosure of material nonpublic information to certain market participants without simultaneous public disclosure.36 It does not, however, prohibit insiders from holding material nonpublic information; it restricts only its selective communication. Reducing mandatory reporting frequency would lengthen the intervals during which corporate insiders possess information that has not yet been disclosed through required public filings. To the extent that mandatory reporting compresses the duration of insider informational advantages, semiannual reporting operates in the opposite direction by extending those periods.

The Proposing Release acknowledges that some issuers may prefer quarterly reporting because it provides more frequent opportunities for directors and officers to trade during open trading windows. More broadly, however, the Commission does not evaluate whether longer periods of informational asymmetry could affect compliance costs, insider-trading controls, investor confidence in market fairness, or the risk of inadvertent selective disclosure during analyst meetings, investor conferences, and other investor-relations activities.

3617 C.F.R. § 243.100 (Regulation FD, prohibiting selective disclosure of material nonpublic information to
certain market participants without simultaneous public disclosure).

The Commission's economic analysis also does not engage with the limited but relevant natural-experiment literature examining the consequences of reductions in mandatory disclosure frequency. Nallareddy, Pozen, and Rajgopal (2017) study the repeal of the United Kingdom's interim management statement requirement, which reduced mandatory disclosure obligations for U.K. public companies.

Their findings suggest that reductions in mandatory disclosure frequency were associated with declines in investment efficiency and weaker monitoring effects, particularly among firms exhibiting weaker governance characteristics. While institutional differences between U.K. and U.S. markets warrant caution in extrapolation, the study provides rare causal evidence regarding the effects of reduced disclosure frequency in a developed capital market.

The Commission's economic analysis acknowledges that reduced reporting frequency may diminish shareholder monitoring and exacerbate principal-agent problems, but it treats these concerns largely as qualitative observations rather than as economic effects warranting empirical evaluation. The Commission identifies agency costs as a potential consequence of the proposed rule yet does not attempt to evaluate their likely magnitude, incidence, or importance despite the existence of a substantial body of relevant academic research.

The literature discussed above provides a framework through which the Commission could have more rigorously assessed these issues. The Commission's failure to engage meaningfully with that literature leaves an important component of the cost-benefit analysis

incomplete and raises substantial questions as to whether the Commission's economic analysis has adequately evaluated the governance consequences of the proposed rule.

F. The Commission's Economic Analysis Fails to Address Competitive Inequality Arising from Differential Regulatory Constraints on Reporting Frequency Choice

The Commission's economic analysis of the proposed rule frames the optional design as a neutral mechanism that allows each issuer to optimize its reporting cadence based on its own circumstances. This framing assumes that the decision whether to elect semiannual reporting is, for any given issuer, a function only of that issuer's individual characteristics and investor expectations. The Commission's economic analysis fails to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences.

Many Exchange Act reporting companies face legal, regulatory, and contractual obligations that require quarterly financial disclosure to counterparties, regulators, or creditors independent of the SEC's periodic reporting rules. For these issuers, the semiannual election is either unavailable as a legal matter or available only at a cost such as the cost of renegotiating debt instruments, gaining regulatory approval, or amending contracts. These costs erode or eliminate the compliance cost savings the Commission attributes to electing issuers. Where two firms in the same product market face different regulatory costs of choosing semiannual reporting, the proposed rule creates a competitive asymmetry. The Commission's economic analysis does not identify the population of constrained issuers, does not estimate the cost asymmetry they would face, and does not assess the competitive consequences for firms that cannot access the compliance cost savings available to their unconstrained competitors.

One constraint facing issuers who elect semiannual reporting consists of quarterly financial reporting requirements embedded in corporate debt instruments. Standard commercial lending and corporate bond documentation routinely includes covenants requiring borrowers to deliver periodic financial statements to lenders as a condition of maintaining the credit facility in good standing. Debt covenants are legally binding conditions written into loan agreements that define how a borrower must behave during the term of the loan, with financial reporting covenants among the most common. These covenants typically require companies to submit quarterly financial statements to lenders.

For an issuer subject to a debt covenant requiring quarterly financial statements, the election of semiannual SEC reporting does not eliminate the obligation to produce quarterly financial data. Instead, it removes the SEC filing requirement while leaving the private contractual obligation intact. Such an issuer would be required to continue producing quarterly financial statements for lender delivery, eliminating the compliance cost savings the Commission attributes to issuers choosing semiannual reporting, while still bearing the reporting-period heterogeneity and adverse selection costs discussed elsewhere in this report.

Alternatively, the issuer could seek to renegotiate its debt instruments to eliminate the quarterly reporting covenant. However, this is a process that entails negotiation costs, potential amendments fees, and the risk that lenders demand compensating covenant tightening or interest rate adjustments as a condition of any modification. Loan agreements typically contain covenant reporting provisions requiring compliance to be reported to the lender on a quarterly, semiannual, or annual basis.

The Commission's Proposing Release acknowledges that contractual obligations may be among the factors that cause some issuers to continue quarterly reporting after the election becomes available.37 It does not, however, analyze what fraction of potentially eligible issuers face binding quarterly reporting covenants in their debt instruments, does not estimate the cost of renegotiating those covenants, and does not assess whether the compliance cost

savings of the semiannual election would be offset for covenant-constrained issuers by debt renegotiation costs. The Commission's own estimate of approximately $198,000 in annual compliance cost net savings per electing issuer represents the benefit the rule claims to deliver. However, if debt covenant renegotiation costs are of comparable or greater magnitude for a large fraction of potentially eligible issuers, the rule's claimed benefit is substantially reduced for that population.

Bank holding companies that file Form 10-Q are simultaneously subject to the Federal Reserve's quarterly FR Y-9C reporting requirement. The FR Y-9C is filed quarterly as of the last calendar day of March, June, September, and December by bank holding companies with total consolidated assets of $3 billion or more, and is a primary analytical tool used to monitor financial institutions between on-site examinations. The subsidiary commercial banks of these holding companies are independently required to file quarterly Call Reports with the Federal Financial Institutions Examination Council, pursuant to requirements administered jointly by the Federal Reserve, the OCC, and the FDIC. These banking regulatory reports require quarterly financial information in a format that substantially overlaps with, but is not identical to, the GAAP financial statements required by Form 10-Q.

A bank holding company that elected semiannual SEC reporting would remain obligated to produce quarterly financial data for its FR Y-9C and Call Report filings regardless of its SEC reporting election. The incremental compliance cost savings from eliminating two Form 10-Q filings would be substantially reduced because the quarterly financial data production process required for bank regulatory reporting would continue uninterrupted. At the same time, the bank holding company electing semiannual reporting would incur the adverse selection, comparability, and market quality costs documented elsewhere in this report. These are costs that its non-electing banking peers avoid. The Commission's economic analysis does not identify bank holding companies as a category of issuer for whom the compliance cost savings of the semiannual election are substantially

37 Proposing Release, at 25003.

offset by independent regulatory reporting obligations, and does not analyze the competitive consequences for bank holding companies competing with non-bank financial issuers or non-bank holding company peers that are not subject to the FR Y-9C constraint.

Electric utilities, natural gas pipeline companies, and other entities subject to the jurisdiction of the Federal Energy Regulatory Commission are required to file quarterly financial reports on FERC Form 3-Q, the Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies, pursuant to 18 C.F.R. § 141.400. FERC Form No. 3-Q is a quarterly regulatory requirement which supplements the annual financial reporting requirement, and is required of each major electric utility, licensee, or other entity as classified by the Commission. Regulated entities under FERC submit quarterly reports to adhere to the Uniform System of Accounts, with quarterly reports offering ongoing insight into the entity's financials and allowing for timely oversight.

FERC-regulated issuers that are also Exchange Act reporting companies therefore face the same structural constraint as bank holding companies: independent federal regulatory requirements mandate quarterly financial reporting on a schedule and in a format that is not affected by the SEC's periodic reporting rules. The election of semiannual SEC reporting eliminates the Form 10-Q obligation while leaving the FERC Form 3-Q obligation intact. For these issuers, compliance cost savings from the semiannual election are minimal because the underlying quarterly financial data production process continues unchanged. The Commission’s economic analysis does not address this constraint anywhere in the proposing release.

Insurance companies subject to state insurance regulatory requirements file quarterly statutory financial statements with state insurance regulators on schedules that are independent of and not synchronized with SEC periodic reporting requirements. State

insurance regulators require quarterly financial statements from licensed carriers as a condition of maintaining insurance licenses and satisfying solvency monitoring requirements. An insurance holding company that elects semiannual SEC reporting remains obligated to produce quarterly statutory financial statements for state regulatory delivery, again substantially limiting the compliance cost savings achievable through the semiannual election.

Broker-dealer subsidiaries of Exchange Act reporting companies are subject to FINRA financial reporting requirements, including quarterly FOCUS Report filings (Financial and Operational Combined Uniform Single Reports), that operate independently of

SEC periodic reporting obligations. A reporting company with significant broker-dealer operations that elects semiannual SEC reporting must continue to maintain quarterly financial data production infrastructure to satisfy FINRA reporting requirements for its regulated subsidiaries, limiting the practical compliance cost savings available from the semiannual election.

A consequence of the constrained categories described above is that two firms operating in the same product market and otherwise identical in size, business complexity, and financial profile may face different costs of exercising the semiannual election because of the regulatory and contractual environments in which they operate. The firm unconstrained by independent quarterly reporting obligations can elect semiannual reporting and realize the Commission's estimated $198,000 in annual compliance cost savings. Its constrained competitor, subject to a quarterly debt covenant, a banking regulatory reporting requirement, or a FERC filing obligation, either cannot make the same election or can do so only at a renegotiation cost that substantially erodes or eliminates the compliance cost savings. The unconstrained firm thereby acquires a permanent regulatory cost advantage over its constrained competitor that has nothing to do with operational efficiency or business merit. This form of competitive impact is precisely what the Commission's 2012 Guidance identifies as a category of indirect cost requiring analysis. The 2012 Guidance specifies that the costs and benefits analysis must address “distributional and competitive effects” of a proposed rule, including effects on competition among firms subject to different regulatory treatments under the rule.38 The Commission’s proposing release does not contain any analysis of intra-industry competitive distortions arising from differential access to the elective semiannual reporting regime. It does not identify the population of issuers subject to binding independent quarterly reporting obligations, does not estimate the cost asymmetry between constrained and unconstrained firms in the same product market, and does not assess whether the rule would confer durable competitive advantages on unconstrained adopters at the expense of constrained competitors.

The Commission's proposing release contains no survey of legal or contractual constraints that would limit the practical availability of the semiannual election for a substantial fraction of potentially eligible issuers. It does not identify debt covenants, banking

38 See “Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings,” U.S. Securities and Exchange Commission, March 16, 2012, available at https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

regulatory reporting requirements, FERC obligations, state insurance reporting requirements, or FINRA financial reporting requirements as relevant features of the economic baseline. It does not model or estimate the competitive consequences for constrained firms competing with unconstrained adopters in the same product markets. And it does not analyze whether the aggregate compliance cost savings it attributes to the rule would be reduced once the constrained population is properly identified and its actual net savings are estimated. Addressing these deficiencies before any final rule is adopted would require

additional analytical steps. First, the Commission would need to survey the landscape of binding legal and contractual constraints, that is, standard debt covenant provisions, banking and insurance regulatory reporting requirements, FERC filing obligations, and FINRA requirements, that limit the practical availability of the semiannual election for identified categories of potentially eligible issuers. Second, having identified the constrained population, the Commission would need to model the competitive consequences for constrained issuers competing with unconstrained adopters, including the magnitude of the compliance cost asymmetry and its persistence over time.

G. The Commission's Economic Analysis Fails to Address Interactive and Cumulative Effects of the SEC's Full Set of Initiatives Aimed at Reducing the Regulatory Burdens of Being a Public Company

The foundation of any rigorous economic analysis of a proposed rule is to establish a baseline against which the proposed rule's effects are measured. The Commission's own 2012 Guidance mandates that every SEC economic analysis include: 1) a stated need for rulemaking; 2) the definition of a baseline against which to measure the likely economic consequences of the proposed regulation; 3) the identification of reasonable regulatory alternatives; 4) and an evaluation of the benefits and costs of the proposed regulatory action and reasonable alternatives as compared to the baseline.39

The economic baseline represents a well-defined description of the economic conditions that would prevail absent the proposed rule. It is against this baseline that all costs and benefits of the proposed rule are to be measured. Failure to establish a proper baseline can lead to errors in the Commission's estimate of the likely economic consequences of a proposed rule.

39 See "Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings," U.S. Securities and
Exchange Commission, March 16, 2012, available at
https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

The Proposing Release constructs its baseline as though the regulatory environment facing public companies is static. However, the Commission is simultaneously pursuing a coordinated set of initiatives that are specifically designed to reduce the regulatory burdens of being a public company. Those initiatives address many of the same concerns the Commission addresses in justifying the proposed rule. A baseline that does not account for those other initiatives does not describe the economic conditions that would prevail without the proposed rule. It describes the economic conditions that prevailed before the Commission's current initiatives were announced.

The set of regulatory initiatives currently being pursued by the SEC include, among others: 1) Rescission of Climate-Related Disclosure Rules; 2) Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies; 3) Registered Offering Reform; 4) Amendments to SEC Gun-Jumping Rules; 5) Regulation S-K Reforms; and 6) Executive Compensation Disclosure Reform.

Each of these initiatives responds to the same concern the Commission identifies in the Proposing Release about how the cumulative burden of public company compliance obligations has inhibited access to public capital markets. Failing to construct the baseline in the proposed rule to include the regulatory environment that will prevail if these concurrent initiatives are finalized will lead to an overstatement of the proposed rule's likely benefits.

The Commission's failure to account for concurrent initiatives produces a second-order analytical failure in that it prevents any assessment of how these initiatives interact with each other and with the proposed rule in ways that may affect their individual and combined effects.

The Commission's economic analysis fails to estimate the extent to which the SEC's other concurrent initiatives may achieve the objectives it seeks to achieve in the proposed rule

without allowing optional semiannual reporting. The result of this failure is to overstate likely benefits as the baseline against which the proposed rule's likely consequences are compared does not account for the relief being provided through concurrent initiatives. This omission renders the Commission's net benefit conclusion unreliable.

IV. Summary Assessment and Recommendations for Supplemental Economic Analysis

A. Summary Assessment

The economic analysis contained in the proposed rule does not satisfy the standards the Commission has committed to apply. The SEC's 2012 Guidance on economic analysis in rulemaking requires the Commission to identify the market failure or compelling need justifying regulatory intervention, define an appropriate economic baseline, identify and analyze reasonable alternatives, and provide a rigorous, symmetric quantitative and qualitative assessment of costs and benefits.40 The proposed rule falls short of each of these requirements. As a result, the Commission has failed to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.

The Commission has quantified a single category of benefit — estimated annual compliance cost savings of approximately $198,000 per eligible issuer attributable to the elimination of two quarterly filings — while leaving unquantified, and in several cases unaddressed, cost categories of potentially far greater magnitude. These cost categories include adverse selection costs arising from the optional design, information fragmentation across peer-firm pairs and financial indices, spillover costs imposed on non-electing issuers, capital cost elevation for electing issuers, and the systemic consequences for passive investment infrastructure. The Commission's failure to engage with the directly relevant empirical literature, including natural experiment evidence from the European quarterly reporting deregulation, compounds this deficiency.

The most fundamental analytical failure of the Commission's economic analysis is its treatment of the optional design as a neutral feature rather than as the primary driver of the rule's adverse consequences. Voluntary disclosure theory predicts that an annual, issuer-elected reduction in reporting frequency will produce adverse sorting in the electing population, a group-level capital cost discount falling on all electing issuers including those with benign cost-reduction motivations, and a fragmented reporting landscape whose consequences for intra-industry comparability and financial index construction the Commission does not model. These consequences are predicted by a well-developed

40 SEC, Current Guidance on Economic Analysis in SEC Rulemakings (Mar. 16, 2012).

theoretical framework supported by natural experiment evidence that the Commission neither cites nor addresses.

The Commission also conflates two analytically distinct cost categories: frequency-driven compliance costs, which the proposed rule would reduce for electing issuers, and complexity-driven compliance costs, which the proposed rule does not address. This conflation overstates the savings attributable to a reduction in reporting frequency, forecloses consideration of complexity reduction as a standalone or complementary policy alternative, and prevents the Commission from presenting investors and other market participants with a complete picture of the available policy options.

B. Recommendations for Supplemental Economic Analysis

The deficiencies identified in this report can, in significant part, be addressed through supplemental analysis. The Commission has sought comment on its economic analysis, and the analytical gaps identified here are addressable through well-established empirical and survey methodologies available in the accounting and finance literature. The Commission should conduct the following supplemental analyses prior to determining whether the SEC has a reasoned basis for exercising its rulemaking authority.

1. Adverse Selection Sensitivity Analysis. The Commission should conduct a sensitivity analysis showing how aggregate benefit-cost estimates change under scenarios in which high-complexity, high-information-asymmetry firms disproportionately adopt semiannual reporting. The Commission's current analysis treats the electing population as representative of the eligible population. Voluntary disclosure theory, and the European deregulation evidence, predict systematic non-randomness in adoption. Sensitivity analysis modeling the cost-benefit outcome under adverse adoption scenarios is a minimum requirement for a defensible benefit-cost framework. The Commission should present these estimates alongside its baseline estimates and disclose the assumptions on which the baseline adoption distribution rests.

2. Quantification of Comparability Loss. The Commission should quantify comparability loss using established methodologies from the accounting literature and estimate the expected increase in analyst forecast errors and cost of capital for affected firm-pairs. The comparability measure developed by De Franco, Kothari, and Verdi (2011) is directly applicable to the heterogeneous-reporting-period context the proposed rule would

create, and the empirical relationship between comparability loss and analyst forecast dispersion and cost of capital is well-documented.41 The Commission's current analysis does not attempt this quantification.

3. Analysis of Spillover Costs on Non-Electing Issuers. The Commission should analyze the magnitude of spillover costs on quarterly reporters as an indirect cost of the proposed rule. Quarterly reporters will face higher analyst forecast errors and reduced liquidity to the extent that the fragmented reporting population impairs the quality of peer-based benchmarking, earnings model calibration, and index-level data aggregation. These are costs of the rule borne by issuers and investors who derive no benefit from it. The Commission's economic analysis does not identify this category of costs.

4. Survey of Issuers Facing Legal and Contractual Constraints. The Commission should survey issuers facing legal and contractual constraints to electing semiannual reporting. A material segment of the eligible population will be unable, as a practical matter, to elect semiannual reporting without triggering renegotiation, consent fees, or covenant defaults. This includes issuers subject to quarterly financial reporting covenants in credit agreements, indentures, and material commercial contracts. The Commission's economic analysis does not estimate the size of this population, does not analyze the contractual costs they would face, and does not discount the estimated adopter population to account for constrained issuers. An issuer survey would provide direct, verifiable evidence on which the Commission could rely in constructing a credible estimate of the number of issuers that can elect semiannual reporting.

5. Survey of Index Providers, ETF Sponsors, and Credit Rating Agencies. The Commission should survey index providers, ETF sponsors, and credit rating agencies regarding the operational and economic consequences of introducing reporting period heterogeneity into existing index compositions. Passive investment funds tracking indices that include both quarterly and semiannual reporters will face data gaps at predictable points in the reporting calendar; credit rating agencies will face informational asymmetries between issuers within the same rating category; and index construction methodologies premised on the availability of periodic financial data will require structural revision. The magnitude of these costs is unknown because the Commission has not inquired. Survey-based evidence would transform a category of acknowledged uncertainty into a quantifiable cost estimate.

41 See De Franco, Kothari & Verdi, The Benefits of Financial Statement Comparability, 49 J. Acct. Res. 895
(2011).

6. Quantification of Costs to Passive Investment Infrastructure. The Commission

should quantify, to the extent practicable, the costs to passive investment infrastructure of accommodating mixed reporting cadences among index constituents. ETF sponsors, index administrators, and data vendors will incur one-time systems and methodology revision costs, as well as ongoing costs from the management of reporting-period heterogeneity in index rebalancing, proxy voting, and financial modeling. These costs are borne by passive market participants who derive no compliance-cost benefit from the proposed rule and who represent a substantial and growing share of equity market ownership.

7. Modeling of Compliance Cost Savings from Alternative Disclosure Reforms.

The Commission should model the compliance cost savings achievable through better tailoring disclosure requirements independent of any change in reporting frequency, and present these estimates alongside the frequency-reduction savings estimate of $198,000 per issuer per year. The Form 10-Q is a product of decades of layered rulemaking and contains numerous disclosure items whose informational value relative to their preparation cost has not been recently assessed. An analysis presenting the costs and savings achievable through simplification, for all quarterly reporters, alongside the costs and savings of the proposed rule's frequency-reduction mechanism is necessary to ensure the Commission has considered the full range of alternatives available to it.

8. Disaggregation of Frequency and Complexity Costs in PRA Burden Estimates.

The Commission should conduct an analysis distinguishing frequency-driven costs from complexity-driven costs within its Paperwork Reduction Act (“PRA”) compliance burden methodology, and present the breakdown by filer category. The Commission's current PRA burden estimate for Form 10-Q conflates costs associated with the cadence of filing with costs associated with the scope and complexity of disclosure. Only the former are reduced by the proposed rule. Without this disaggregation, the Commission's cost savings estimate cannot be validated, and the economic case for the proposed rule's principal benefit rests on an undifferentiated and potentially overstated number. This analysis is essential to the Commission's ability to defend the benefit side of its cost-benefit framework.

9. Determine the Break-even Point at Which Increased Financing Costs

Eliminate the Proposal’s Estimated Benefits. The Commission should determine the increase in issuers' cost of capital that would offset its estimated compliance-cost savings and evaluate whether that threshold is likely to be exceeded under the proposed rule.

10. The Commission should supplement its economic analysis with a revised baseline that accounts for the expected effects of concurrent deregulatory initiatives.

The Commission should evaluate how these concurrent initiatives interact with the proposed rule with respect to public company compliance costs, IPO activity, and short-termism. The Commission should explain why the proposed rule is necessary to achieve the Commission's stated objectives in light of the relief already being sought. Absent that analysis, the Commission's conclusion that the proposed rule generates net benefits is based on a baseline that describes a regulatory world that may not exist when the proposed rule takes effect.

V. Conclusion.

The Commission has proposed a significant change to the reporting framework that has governed U.S. public company disclosure for decades. However, the Commission’s economic analysis accompanying the proposed rule does not provide a sufficient basis for determining the rule's likely economic consequences. The Commission's economic analysis of the proposed rule: 1) fails to adequately analyze the mechanisms through which optional semiannual reporting may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital; 2) fails to consider that semiannual reporting would potentially make cross-company comparisons more difficult thus increasing costs for investors seeking to identify economically similar firms or conduct peer-group analysis, relative value analysis or performance benchmarking; 3) overstates the cost savings likely to result from reduced reporting frequency; 4) fails to consider that optional

semiannual reporting creates the potential for adverse selection in the choice of reporting frequency; 5) fails to adequately consider how reducing reporting frequency may increase principal-agent costs by inhibiting the ability of investors to monitor managerial performance and to intervene to hold management accountable; 6) fails to provide a complete review of the relevant economics and accounting literature with respect to reporting frequency; 7) fails to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences; and 8) fails to address interactive and cumulative effects of the SEC's full set of initiatives aimed at reducing the regulatory burdens of being a public company.
Page 35
This report describes a set of supplemental analyses the SEC could conduct to bolster the proposed rule’s economic analysis prior to determining whether the Commission has a reasoned basis for exercising its rulemaking authority.
In summary, the Commission’s economic analysis fails to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.
Page 36

James Fischer Attorney — Jul 6, 2026
Subject: File No. S7-2026-15 From: James Fischer The proposed rule change allows for sloppy book keeping, lack of compliance, reduces transparency, and further erodes market confidence. I recommend this proposed change be withdrawn.

James J. Moran Jr. — Jul 6, 2026
Subject: File No. S7-2026-15 From: James J. Moran Jr. As a small investor managing my own portfolio, I strongly oppose reducing SEC filings to semi-annually. This rule cuts financial updates in half. This puts small investors at a huge disadvantage. Big institutions have private ways to talk to company leaders. Regular investors like me only get the news from public reports. Without quarterly reports, we cannot spot risks or make good choices. Less transparency just helps insiders and hurts small portfolios. Please keep mandatory quarterly reporting. Thank you for your consideration.

James Keeler — Jul 6, 2026
Subject: File No. S7-2026-15 From: James Keeler Aside from my own personal investments, my children, and theirs, will be affected by this. It is bad enough when a government does not enforce the laws that really protect us. This simply sheds part of the protections that are at least current law. Keeping this current law as is at least makes it available to any responsible government in the future, should such exist.

James Kong None — Jul 6, 2026
Subject: File No. S7-2026-15 From: James Kong Comments attached.

James Lally Retired federal employee — Jul 6, 2026
Subject: File No. S7-2026-15 From: James Lally My name is James Lally. I live in Shirley,

Massachusetts. I am a retired federal public affairs professional, a military veteran, and a working American who has spent decades saving and investing for retirement. I strongly oppose the SEC's proposed rule "Semiannual Reporting," File No. S7-2026-15, which would reduce public company financial reporting requirements from quarterly reporting to twice per year. For more than 20 years, I served the public — both in uniform and as a federal employee — where accountability and transparency were not optional. They were fundamental responsibilities. I believe publicly traded companies that benefit from access to American investors' money should be held to that same standard. This issue matters personally to me because my family's financial future depends on fair and transparent markets. Like millions of Americans, much of my retirement security is tied to investments, including retirement savings built over decades of work. Individual investors do not have the same access, resources, or influence as corporate insiders and major institutions. Regular financial reporting helps level the playing field. Moving from quarterly to twice-a-year reporting gives ordinary investors less information while potentially allowing problems inside companies to remain hidden longer. A lot can change in six months — leadership problems, declining revenue, excessive risk-taking, debt concerns, or other issues that shareholders deserve to know about. Reducing transparency should not be considered "efficiency." Strong markets are built on trust, and trust comes from timely and accurate information. If a company wants access to public investment dollars, regular disclosure is part of the responsibility that comes with that privilege. The SEC's mission is to protect investors, maintain fair markets, and promote confidence — not reduce the information available to the very people it exists to protect. I urge the SEC to reject the Semiannual Reporting proposal, File No. S7-2026-15, and preserve quarterly reporting requirements.

James P. None — Jul 6, 2026
Subject: File No. S7-2026-15 From: James P. Shrinking corporate reporting from quarterly is a mistake. It will just cause more volatility in the market since we won't have chance to see things coming and take action in a timely mannor. Your argument about voluntarily early reporting is crazy! No way that will happed. Management has every reason to: Delay bad news a long as legally possible, Bury it in the next 10-S alongside better news, diluting the Impact. Its just human nature. Corporations will love it but it will hurt us little guys who don't have 15 analysts watching every company like a hawk!

James R. Copland, Senior Fellow and Director, Legal Policy, Manhattan Institute for Policy Research — Jul 6, 2026
July 6, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Proposed Rule on Semiannual Reporting, File Number S7-2026-15
Submitted by: James R. Copland
Dear Ms. Countryman:
I am submitting the following comments in response to the above-referenced proposed rule that would allow publicly traded companies the option to file semiannual as opposed to quarterly reports. These comments are adapted from and expand upon the thoughts I expressed in the SEC Investor Advisory Committee meeting on June 4. My comments are of course my own and do not reflect the consensus position of the IAC (nor the Manhattan Institute, my employer).
It is my belief that the IAC-approved recommendation of the Investor as Owner

Subcommittee, which I serve as vice chairman, is a very thoughtful piece of work. The committee spent a lot of time on it. I think the process was very open and fair. That said, I ultimately was not supportive of advancing this recommendation out of subcommittee, and I decided to abstain from endorsing the final recommendation, largely because I think the recommendation was too pointed and too narrow. Specifically, the recommendation took too firm a position on the question of whether permitting companies to opt to reduce the frequency of SEC-mandated reports was unwise; and the recommendation was insufficiently open to the potential benefits of reducing non-financial disclosure requirements, particularly beyond annual 10-K reports.

James R. Copland is a senior fellow at and director of legal policy for the Manhattan Institute for Policy
Research. The opinions expressed here are the author's alone and do not represent the official position of the
Manhattan Institute.

The IAC Recommendation Is Too Pointed

With regard to the first concern, that the IAC recommendation was too pointed: I think that the proposed rule, endorsing a semiannual reporting cycle as an option for public companies, is one with a mixed bag of evidence pro and con. I am not convinced that the totality of the evidence weighs against the proposed rule.

That said, I do think we should take very seriously the evidence we heard from Fidelity and Citadel, as well as other concerns I have heard from those in the market. I do think that market actors are interested in getting regular financial reports from publicly traded companies; that absent such regular reporting we might see larger volatility in share pricing around reporting periods; and that a fortiori less frequent reporting of financial information might lead to less efficient markets on the margin.

But it is also important to keep in mind that a market actor may be sensitive to one piece of the puzzle that directly affects his business model but be unaware of other economic effects—including the costs on the companies in which he invests, to which he is sensitive but which also equally affect his market competitors. The parable of the blind men and the elephant, see Tittha Sutta, Udāna 6.4, Khuddaka Nikaya, is always instructive.

Specifically, I think that in assessing the risks of allowing companies to shift from quarterly to semiannual reporting, the IAC recommendation obscures the distinction between internalized risks and market risks.

Take the IAC recommendation's argument that moving from quarterly to semiannual reporting might, in at least some instances, increase the cost of capital for companies. Even if this is true on average—can we be certain that it is true universally? And why is the SEC best positioned to assess this risk, and weigh it against the benefits of less-frequent disclosures? If a company would face an increased cost of capital due to reducing its disclosure frequency, why would this cost not be one best weighed by corporate fiduciaries themselves?

Similarly, the IAC recommendation argues that moving from quarterly to semiannual reporting might decrease analyst coverage, thus increasing the cost of capital. Again, a company's board of directors would seem much better positioned to weigh this risk than a regulatory body.

Perhaps some internalized risks may become market risks. For example, if there is evidence that companies reporting less frequently would reduce the overall demand for analyst coverage, and that such reduction would affect the cost of capital for all companies including those continuing to report quarterly, that is a reasonable argument for questioning optionality here. But the IAC recommendation on its face does not adequately parse the difference between internalized and market risks.

Put simply: if the cost of opting for semiannual versus quarterly reporting is fully internalized to the company, there is no good reason for the SEC not to allow optionality and

variety in this area. The only risks the regulator should worry about in this context are market risks in which one company's judgment affects other companies' cost of capital or valuations. And it is always worth remembering that companies will not necessarily face identical cost-benefit tradeoffs.

The IAC Recommendation Is Too Narrow

In thinking that the IAC's recommendation is too narrow, I question the laser focus on the frequency of reporting versus the content of reporting requirements. Here's the rub: every for-profit business keeps close track of its financial numbers. I have been a director of multiple private companies, non-profit organizations, and government entities. Each monitors financial data monthly, let alone quarterly.

The issue with 10-Q reporting is thus not one of an undue burden in tabulating numbers. Rather, the issue is twofold. First, companies face a litany of risks – including litigation and enforcement risks – in making public disclosures. That's true whether talking about any earnings report, not just 10-Q reports; but more formal reporting obviously increases the requisite compliance burden.

Second, 10-Q reporting, as currently constructed, is not limited to material disclosures of financial information. Because the SEC requires companies to produce quarterly reports under both Regulations S-X and S-K, companies have to include not only financial numbers material for investors trying accurately to price securities, see 17 C.F.R. Part 210, but also a litany of descriptive and qualitative assessments, see 17 C.F.R. Part 229.

Unlike the IAC recommendation, the testimony we heard in our March IAC meeting did not focus narrowly on the timing versus the substance of reporting requirements. Rather, even as our investor and legal witnesses expressed a preference for quarterly reporting of material financial data, they also argued for significant streamlining of reporting requirements.

- Citadel's Stephen Berger expressly advocated reforming S-K requirements and eliminating much non-financial disclosure reporting, at least beyond annual reporting; and better defining materiality, so that issuers had more confidence in what to include and exclude.
- Fidelity's Neil Constable argued that mandating a superset of required disclosures for all companies creates a giant volume of immaterial reporting; that removing regulatory burdens would lead to an increase in public listings; and that the frequency or depth of non-financial reporting should be reduced.
- Robert Downes of Sullivan and Cromwell argued for an overarching materiality standard, with a number of suggested line items the SEC should tackle; and suggested a safe harbor to protect against meritless litigation.
- Consistent with Downes's suggested safe harbor, Rick Werner of Haynes and Boone emphasized that the cost of strike suits, and protective director and officer liability insurance, is the real cost driver – not the production costs of disclosure themselves.

Although many members of the IAC were very attuned to these arguments, these issues and concerns were not reflected in the IAC's recommendation, which instead narrowly considered the frequency of reporting requirements without examining their scope.

Conclusion

More broadly, I want to applaud the SEC for its laudable goal here: to try to increase the number of public listed companies, and have more companies want to IPO and fewer go private. This is an issue that is very important to me; one I testified on in Congress 20 years ago for the first time.1

Unfortunately, I think the frequency of quarterly reporting of financial numbers is not closely related to companies' decisions not to go public. Instead, I think the substance of reporting requirements and their collateral risks and costs are paramount to companies' aversion to public listing.

In this case, we have evidence from other jurisdictions that is helpful—but probably not dispositive for either critics or supporters of the proposed rule. The evidence we had from the

U.K.,2 for instance, shows that fewer than 10 percent of the companies actually adopted semiannual reporting when given the option. To me, that suggests two things.

First, we should not overly catastrophize what is likely to happen if the SEC goes forward with this experiment. Market forces will likely push most companies to retain quarterly disclosure. Those that opt for semiannual reporting would potentially pay a market price. That does not mean that market price would exceed the company's internalized benefits. Such cost-benefit calculations would not be uniform from company to company; size, industry, and company life cycle all matter.

Second, we should not expect semiannual disclosure to be a panacea for our public-listing problem. I continue to believe that the substance of disclosure requirements, ambiguities about

1 Statement of James R. Copland, Testimony before the House Financial Services Committee, Apr. 26, 2006,
available at https://manhattan.institute/article/testimony-of-james-r-copland-before-the-united-states-house-of-
representatives-committee-on-financial-services.

2 Proposed Rule, 21 & n.62.

materiality, and collateral litigation risks and costs matter much more to companies' going-public decisions than the frequency of reporting financial data.

While financial disclosure is essential to the functioning of our financial markets and the linchpin of the federal role for securities regulation, there is no obvious optimum frequency on financial disclosure. I'm reminded of the scene in There's Something About Mary, in which the (murderous) hitchhiker suggests a business idea to Ben Stiller's character Ted: he proposes a new workout tape, "Seven Minute Abs," which would obviously be superior to the incumbent, "Eight Minute Abs." But Ted has the obvious rejoinder: why not six-minute abs? Similarly, should SEC-mandated disclosure be quarterly or semiannual—or monthly, or even weekly? There is no self-evident answer to this question, and our current regime owes as much to inertia as to anything. There is much to be said for inertia, as embedded expectations make investment possible. But there is also merit in experimentation, particularly in a deregulatory direction in which the costs of error are mostly internalized rather than falling upon third parties.

Unlike the recommendation supported by a majority of the IAC, I do not see a fully obvious answer to the question here, as regards reporting frequency, with the limited but important caveat that investors are worried about scaling back the frequency of material, financial data. On the flip side, I see an obvious need to reduce the burdens and collateral risks of immaterial, non-financial disclosures, which should be broadly scaled back—in particular for non-annual reporting cycles. In failing to address this point, the IAC recommendation missed an opportunity and gave an incomplete picture of the testimony we heard.

Respectfully submitted,
James R. Copland
Senior Fellow and Director, Legal Policy
Manhattan Institute for Policy Research

James Salmon — Jul 6, 2026

Subject: File No. S7-2026-15 From: James Salmon I request that financial reports be issued every quarter as is currently the case. Reporting every 6 months hampers retail investors by not allowing them access to timely information while benefiting insiders.

Jamie L. Klima, General Counsel, New York Stock Exchange — Jul 6, 2026

Jaime L. Klima

General Counsel
New York Stock Exchange
11 Wall Street
New York, NY 10005
T: 212.656.2006
jaime.klima@nyse.com
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090
Re: File Number S7-2026-15: Proposal to Allow Semiannual Reporting
Dear Ms. Countryman:
The NYSE Institute1 (the "Institute") appreciates the opportunity to comment on the Securities and Exchange Commission (the "Commission") proposal to allow companies to file semiannual reports on
new Form 10-S in lieu of quarterly reports on Form 10-Q to satisfy their interim reporting obligations (the "Proposal"). We applaud the current Commission's efforts to maintain the strength of the U.S. capital markets and ensure that the regulatory environment fosters companies going and remaining public.
2 Meaningfully reforming the corporate disclosure regime is an important element of achieving that objective.
The quarterly cadence of corporate reporting on Form 10-Q has been the norm for more than 50 years.
Institutional investors, analysts and retail shareholders alike have come to expect the release of financial
results every three months and corporate issuers have developed robust infrastructure to meet their required disclosure obligations. However, the quarterly reporting regime also comes with substantial costs in terms of money, time, and other corporate resources that can distract from executing important
strategic and operational initiatives. Many issuers also believe that quarterly reporting leads to "short termism" insofar as investors focus on near term financial results at the expense of long term gains and
enterprise success. The Institute is pleased that the Commission is exploring ways to improve the disclosure regime and is supportive of the Proposal. Based on feedback from the community of NYSE-
1 Launched in 2022, the Institute's mission is to advocate for the more than 2,400 public companies listed on NYSE
exchanges and promote the long-term strength of U.S. capital markets. Of that community, more than [2,100]
currently file quarterly reports on Form 10-Q.
2 See, for example, "Statement on Reforming Regulation S-K," Atkins, Paul S., January 13, 2026, File No CLL-15,
available at https://www.sec.gov/newsroom/speeches-statements/atkins-statement-reforming-regulation-s-k-
011326; "SEC Announces Roundtable on Executive Compensation Disclosure Requirements," Release No. 2025-73,
May 16, 2025, available at https://www.sec.gov/newsroom/press-releases/2025-73; the Commission's Proposed
Rule on Registered Offering Reform (Securities Act Release No. 33-11418; File No. S7-2026-17); and the Proposed

Rule on the Public Company Reporting Framework (Securities Act Release No. 33-11419; File No. S7-2026-18).
listed companies, the Institute offers the following comments on the Proposal for the Commission's consideration.

1. Optionality Is Key

Issuers overwhelmingly support having the choice to report quarterly or semiannually. Retaining this optionality will be a critical element of any final rule. Providing issuers with alternative reporting cycles enables them to assess the specific circumstances applicable to their company and make the choice that best responds to the needs and expectations of their shareholders and other interested constituents.

In providing views on the Proposal to the Institute, issuers were consistent that any decision to change their reporting cadence would be informed by investor and analyst expectations as well as the practice of their peers and market competitors. While enthusiastic about the prospect of semiannual reporting, many issuers expressed that they would be unlikely to transition from quarterly to semiannual reporting unless there was widespread market acceptance and they were convinced that it would not be detrimental to investor or analyst perceptions. At the outset, given that there is unlikely to be a single standardized approach, providing regulatory flexibility is especially important. Allowing issuers the option to transition between quarterly and semiannual reporting based on a yearly election on the cover of their Form 10-K is a thoughtful approach that lets issuers test semiannual reporting while preserving the option to reverse course if they conclude that quarterly reporting is in their best interest.

Based on feedback from NYSE-listed companies, the Institute believes that some companies may opt to voluntarily issue quarterly earnings releases and hold quarterly earnings calls with investors, even if they elect a semiannual reporting cadence. Others may choose to issue some form of quarterly disclosure with material information that is less robust than a standard Form 10-Q.3 Still others might elect to rely on event-driven Form 8-K filings to report material developments as they occur. Over time, the Institute believes issuers may increasingly find these hybrid approaches to be an attractive option to responsibly disclose material information and meet investor needs. Notably, electing to report semiannually does not mean that quarterly disclosure disappears. Rather, it may simply take a different — more streamlined — form.

Further reinforcing the need for flexibility, issuers stated that quarterly reporting is often required pursuant to contractual arrangements outside the Commission's purview. The terms of credit facility agreements, for example, often require borrowers to provide quarterly financial statement disclosures. Unless and until those agreements can be amended or renegotiated, issuers will continue to report quarterly. By offering semiannual reporting as an option, rather than a mandate, the Proposal enables issuers to meet their contractual obligations in the near term.

2. Regulatory Coordination Is Critical to the Proposal's Success

For the Proposal's option of semiannual reporting to get maximum uptake, the Commission must

coordinate with other regulatory agencies. Issuers are unlikely to adopt semiannual reporting under the terms of the Proposal if they believe it might impair their ability to raise capital or remain compliant with other applicable rules and regulations.

3 The Institute notes that Foreign Private Issuers are not required to file quarterly reports on Form 10-Q, but frequently elect to make some sort of quarterly report in response to investor expectations.

The Commission seeks to address one potential hurdle for issuers that are interested in transitioning to semiannual reporting by proposing amendments to Regulation S-X under the Securities Exchange Act of 1934 that would amend deadlines for financial statement staleness. Under the Proposal, an issuer electing to report on a semiannual basis would not be required to include interim financial reports in a mid-year registration statement until its Form 10-S filing had been made or come due. Notwithstanding this proposed accommodation, without corresponding changes from the Public Company Accounting Oversight Board ("PCAOB") issuers may struggle to obtain customary comfort letters from audit firms.

Under PCAOB Auditing Standard 6101 an auditor is not permitted to provide negative assurance on interim financial information unless it has conducted an interim review in accordance with the applicable PCAOB standard for a period ended not more than 134 days prior to the cut-off date of the comfort letter.4 For an issuer that reports semiannually, there are likely to be windows throughout the year where it has been more than 134 days since its auditor conducted an interim review, thus impairing its ability to obtain a comfort letter. For issuers that rely on frequent capital raising transactions reporting on a semiannual basis may not be a viable option unless PCAOB Auditing Standard 6101 is amended. We encourage the Commission to work with the PCAOB to implement sensible rule amendments that ensure any interested issuer can elect to report semiannually without jeopardizing its ability to access the capital markets.

Issuers operating in certain regulated industries, including banks, insurers and public utilities, may face similar challenges in transitioning to a cadence of semiannual reporting. Many of these issuers fall under the jurisdiction of other industry regulators that may continue to require quarterly reporting. The Institute encourages the Commission, to the extent possible, to engage with related regulatory bodies to work towards a consistent reporting schedule.

If the Proposal is adopted as currently contemplated, the NYSE will need to amend certain of its own listing rules related to timely filing of periodic reports. The Exchange recognizes and appreciates the Commission's outreach on this topic to date and welcomes the opportunity to further collaborate on issues of timing and rule amendments.

3. Semiannual Reporting Is Only One of the Disclosure Modernization Opportunities

The Commission's focus on disclosure reform over the last eighteen months has been an extremely welcome development for NYSE-listed issuers; the current framework for corporate disclosure is burdensome, costly and does not always benefit shareholders. The Commission's proactive

engagement with issuers and the investing public has set a strong baseline for its disclosure modernization agenda.

5 The Institute has appreciated the opportunity to provide feedback on Commission proposals and emphasize the importance of returning to a disclosure regime focused on principles of materiality.6

4 See PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties. See, also, PCAOB Auditing Standard 4105, Reviews of Interim Financial Information.

5 See, supra, Footnotes 1 and 2.

6 See Letter, dated June 25, 2025, from Klima, Jaime L., Re: File Number 4-855; Executive Compensation Roundtable - June 26, 2025, available at https://www.sec.gov/comments/4-855/4855-617127-1810194.pdf; Letter, dated April 13, 2026, from Klima, Jaime L.., Re: Request for Comment on Modernizing Regulation S-K (File No. CLL-15), available at https://www.sec.gov/comments/CLL-15/cll15-749769-2316574.pdf.

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The Proposal is yet another worthy effort to evaluate current disclosure requirements and how they may be improved by allowing for semiannual reporting. While reducing the frequency of interim reports may be helpful to some issuers, the Institute notes that the proposed Form 10-S is substantively identical to current Form 10-Q. In commenting on the Proposal, Commissioner Peirce aptly noted that "an approach that focuses on slimming down the Form 10-Q — instead of or in addition to making it optional — could be helpful."7 The Institute agrees with this sentiment and believes that the semiannual reporting construct could provide further opportunities to slim down the content of quarterly reports so that they focus on material information and are not unduly costly or burdensome to prepare. In response to the Commission's request for comment on modernizing Regulation S-K, the Institute provided several suggestions for such possible reforms.8 NYSE-listed issuers report that numerous items required to be disclosed in Form 10-Q are repetitive and burdensome to prepare. For example, "Management's Discussion and Analysis of Financial Condition and Result of Operations" (Item 305) and "Quantitative and Qualitative Disclosures About Market Risk" (Item 305) were both cited as areas where streamlined disclosure could have a meaningful impact that is consistent with the SEC's mission. The Institute encourages the Commission to remain focused on holistic disclosure reform.

Conclusion

The Institute commends the Commission on seeking to provide issuer choice with respect to interim reporting. Allowing for a cadence of semiannual reporting provides a responsible option that simultaneously recognizes the importance of corporate disclosure and the notion that one size does not always fit all. The Institute supports the Proposal and is prepared to engage with Commission staff in any manner that may be helpful.

Respectfully submitted,

Jaime L. Klima

7 See "Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting," Commissioner Hester M. Peirce, dated May 5, 2026, available at https://www.sec.gov/newsroom/

speeches-
statements/peirce-statement-proposing-semiannual-reporting-050526.
8 See, supra, Footnote 7.

Jamie May Hart — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jamie May Hart I am writing as an individual retail investor to express my strong opposition to the proposed rule that would eliminate mandatory quarterly reporting for public companies. As a self-directed investor managing my own personal portfolio, I rely heavily on the regular, predictable flow of audited or reviewed financial data to make informed investment decisions. Quarterly reports (Form 10-Q) are vital tools that allow retail investors to track corporate health, evaluate management performance, and adjust risk exposure in a timely manner. Eliminating these updates in favor of a semi-annual schedule would severely harm individual investors in the following ways: Increased Information Asymmetry: Institutional investors and Wall Street insiders possess resources to gather alternative, real-time data or maintain direct access to corporate management. Retail investors do not. Moving to a six-month reporting cycle will widen the gap between insiders and the public, leaving retail investors trading in the dark. Compromised Risk Management: Six months is an exceptionally long time in modern markets. A company's financial health can deteriorate rapidly due to supply chain disruptions, macroeconomic shifts, or poor management. Waiting half a year to discover these issues prevents retail investors from mitigating losses, effectively shifting immense risk onto our savings. Erosion of Market Confidence: The transparency mandated by the SEC is the primary reason I trust the U.S. public markets over more opaque investment vehicles. Reducing disclosure requirements will inevitably damage public trust and discourage retail participation in the equities market. While I understand the desire to reduce the regulatory and compliance costs faced by public companies, saving corporate overhead should not come at the expense of investor protection. If compliance costs are a verifiable burden, I urge the Commission to consider a compromise—such as streamlined or simplified quarterly disclosures—rather than eliminating quarterly visibility altogether. Thank you for your time and for considering the perspective of individual retail investors who depend on SEC disclosures to protect their hard-earned capital.

Jamie Menasco retired SEC Reporting Accountant — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jamie Menasco I worked in the SEC Reporting Department for a Fortune 1000 company for many years. Multiple times we discussed moving away from monthly accounting for "efficiency". But whenever we attempted this in small pilot programs, we always went back to the fact that when you don't look at things timely, there is a greater chance for errors to slip through without notice. We always reverted to monthly accounting. The same thing applies to SEC Quarterly Reporting. Sure preparing quarterly reporting and 10-Qs are a laborious process, but it keeps management on top of the financial results on a consistent basis, ensuing errors or misunderstanding (or fraud!) do not fester and work into even larger problems. Every company is going to take advantage of this rule if it passes, but that will leave public, ordinary investors blind to any changes, while of course, insiders and those in the know have more time to react. I vehemently disagree with changing the public reporting requirement from every 3 months to every 6 months.

Jane Joiner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jane Joiner As a citizen of the USA and an individual that

maintains a significant percentage of my networth invested in a balanced portfolio of domestic and foreign financial investments; I depend upon the timely and truthful quarterly financial reports to make investment decisions. When the SEC provides publicly traded entities the opportunity to provide fewer financial reports, this does not benefit individual investors.

Jane Wills attorney — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jane Wills A great deal can go wrong with a company in a matter of 3 months, let alone 6 months. Investors (including owners of 401Ks and pensions) have the right to receive quarterly results, and companies have the fiduciary obligation to provide more, not less, transparency. History shows that when financial regulations are relaxed, regular investors pay the price. The 10-Q is the only regular check investors have on public companies. Rule S7-2026 is designed to let public companies hide bad numbers and allow insiders to dump shares while the nation's tax payers, workers, retirees, and everyday Americans suffer great losses. And what happens then has been told by history. "To the extent that companies determined to voluntarily report quarterly financial and other information, the sufficiency and accuracy of those disclosures would be subject only to the prohibitions of the antifraud rules under the U.S. federal securities laws. This could result in increased shareholder litigation and to inconsistent or confusing disclosures across industries or competitors." Debevoise memorandum by Matthew Kaplan, Paul Rodel, Steven Slutzky, Eric Juergens, Benjamin Pedersen, and Jonathan Tuttle.

Janet — Jul 6, 2026
Subject: File No. S7-2026-15 From: Janet Stop killing wolves. Stop killing animals. We are losing wildlife which is necessary for ecological stability and needed for the environment. Stop ruining the world for greed

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Jared S. Trullinger Lecturer in Finance — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jared S. Trullinger Dear Regulators: As a financial professional, I would like to see full reports continue to be quarterly. We do not need less transparency from publicly traded corporations. More transparency leads to a more efficient market. Strong form efficient markets are better for investors. Jared S. Trullinger, PhD, MS -Lecturer in Finance -FINRA Series 7 & 66 -Indiana & Iowa Life & Health Licenses

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Jason Lenox — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jason Lenox To whom it may concern- I wanted to comment on the proposed change from quarterly to semi annual financial reporting for publicly traded companies. I am against this change for the following reasons. 1. Delayed time in reporting & disclosures creates more earning surprises and slower detection of potential fraud. 2. Higher market volatility when issues come to light causing more extreme stock swings which would hurt retail investors more than corporate insiders. 3. Having some companies continue to report quarterly and some voluntarily as semi-annually make it harder for retail investors to accurately compare companies. I want more information as an investor, not less. Making this change would reduce transparency and lower accountabilitiy between the shareholder and senior management. Thank you Jason Lenox

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Jason Simpson, Systematic-trading operator; Accredited Financial Counselor — Jul 6, 2026
Comment on Proposed Rule ... Semiannual Reporting
Submitted to: U.S. Securities and Exchange Commission
File No.: S7-2026-15
Release No.: 33-11414 (Semiannual Reporting)
Comment period closes: July 6, 2026
Re: Support for optional semiannual reporting, with five implementation safeguards
Dear Chair Atkins and Commissioners,
I write in support of the Commission's effort to give issuers flexibility in interim reporting, and to recommend five safeguards that would let the Commission grant that flexibility without weakening price discovery, comparability, or investor protection.
I submit this comment as the operator of a quantitative, systematic trading engine and as an accredited financial counselor and financial planner. That vantage point is the reason I am writing. Systematic strategies consume interim financial disclosures as structured inputs and depend on cross-sectional comparability across the issuers they evaluate; the financial-planning side of my work keeps me close to how non-professional investors actually use, or lose, interim information. The questions the proposing release raises about comparability and capital formation are, for a market participant in my position, not abstract.
I support the core design choice in the release: permitting, rather than requiring, semiannual reporting, and preserving Form 10-Q for issuers that do not elect. My recommendations are confined to how the option is bounded, locked, costed, reviewed, and disclosed.
1. Confine the election by filer status to preserve comparability
The proposing release acknowledges that a market in which quarterly and semiannual filers coexist may create comparability challenges for investors and analysts. That cost is not distributed evenly. It concentrates in the large, heavily held, heavily modeled issuers that dominate index exposure and carry the bulk of daily price discovery ... precisely the issuers for whom a missing first- and third-quarter financial picture is most consequential to the broad investing public.
A second comparability loss compounds the first and is easily understated. Form 10-S would present only year-to-date, six-month financial information; it drops the quarter-to-date presentation that Form 10-Q provides alongside the year-to-date view. For an electing issuer, the discrete first- and second-quarter results are therefore not merely delayed ... the three-month lens disappears for the entire first half, even for a reader who obtains every Form 10-S and Form 10-K the issuer files, because those two documents disclose only the six-month and full-year periods and cannot be

decomposed into quarters. The disclosure withdrawn is thus larger than the cadence framing implies: not one fewer filing per half-year, but the loss of the discrete-period view that makes quarter-over-quarter trend and seasonality legible. That deepens the comparability cost rather than restating it, and it reinforces confining the election to the issuers for whom that cost is least consequential to price discovery.
The relief the proposal offers ... a lighter interim-reporting burden ... is most valuable to smaller issuers, for whom the fixed costs of a quarterly close are proportionally largest and analyst coverage is thinnest. It is least valuable, and most costly to the market, at the top of the capitalization distribution, where coverage is dense, the incremental cost of a close is proportionally trivial, and the disclosure feeds broad index ownership. I therefore recommend the Commission confine the semiannual election to non-accelerated filers and smaller reporting companies, and retain mandatory quarterly reporting for accelerated and large accelerated filers. This aligns the relief with the issuers who need it and preserves the higher-frequency signal precisely where the market relies on it most.
2. Lock the election against opportunistic switching
The proposal already forecloses one form of gaming: an issuer cannot change cadence mid-fiscal-year, and a semiannual filer reverts to quarterly only by leaving the cover-page box unchecked on

its next Form 10-K. That within-year lock is sound, and I do not ask the Commission to disturb it. The residual exposure sits at the annual boundary. Because the election is renewed each year on the
Form 10-K, an issuer can in principle move to semiannual reporting in a year it anticipates soft interim results and back to quarterly when results improve ... timing the market's information window around its own performance.
To close that remaining gap, I recommend the Commission require a minimum election term of at least three consecutive fiscal years once semiannual reporting is elected. A multi-year commitment preserves genuine flexibility for an issuer making a considered, durable choice about its reporting model, while removing the ability to toggle cadence opportunistically around the results themselves. The safeguard is additive to the within-year lock already in the proposal; it addresses the year-over-year re-election cycle the current design leaves open.
3. Recalibrate the cost-benefit to an automation-adjusted baseline
The proposal's economic case rests substantially on the compliance-cost savings a semiannual cadence would deliver, and that estimate is calibrated to the cost of an interim close as it has historically been performed. That baseline is moving. The marginal cost of preparing quarterly financial statements is being compressed by automation on both sides of the workflow ... the AI-assisted close inside issuers and the increasingly automated interim-review procedures at their audit

and accounting firms. A cost-benefit analysis anchored to a pre-automation close will systematically overstate the savings the rule delivers over its operative life, and therefore overstate the benefit side of the ledger against the comparability and information-timing costs on the other side.
I recommend the Commission re-estimate the compliance-cost relief against the production environment that will actually exist across the rule's life ... an automation-adjusted baseline ... rather than the historical cost of a manual close. A relief estimate that shrinks as automation advances materially changes the proportionality between the savings the rule confers and the disclosure it withdraws.
4. Condition any move toward a default on evidence
The premise that less-frequent reporting curbs short-termism is contested, not established. The available record ... including study of the United Kingdom's natural experiment after the Financial Conduct Authority removed its quarterly-reporting mandate ... does not cleanly show that reduced frequency lengthens managerial horizons or improves investment; the net effect appears conditional on firm size and investor base, and the sign is unresolved. That uncertainty counsels against treating
optionality as a way station toward a semiannual default.
I recommend two procedural commitments. First, that the Commission preserve a genuine parallel-run environment in which electing issuers' semiannual disclosures can be evaluated against the quarterly baseline the rest of the market continues to observe. Second, that before the Commission ever proposes moving from an optional regime to a semiannual default, it commit on the record to publishing a retrospective study built on U.S. data from electing firms. I frame these as procedural durability rather than as a binding lock, because no present Commission can bind a future one. The value is in establishing an evidentiary predicate ... a study obligation and a preserved comparison set ... that any future move toward a default would have to confront on the record before it could proceed.
5. Make the cadence election salient to retail investors
Under the proposal, an issuer's choice to report semiannually is discoverable only by a reader who notices, and understands the significance of, a check box on the cover page of the Form 10-K. Professional investors and systematic engines will parse that flag. Retail investors, as a rule, will not. The result is a class of investors who may rely on an interim-information environment they do not know has changed ... expecting a third-quarter financial picture that will never be filed.
The Commission may note that electing issuers can continue to furnish first- and third-quarter information through earnings releases on Form 8-K. For the investors this safeguard concerns, that

mitigant is weaker than it appears. Information furnished on Form 8-K is not filed: it falls outside Securities Exchange Act Section 18 liability, is not automatically incorporated into the issuer's

registration statements, and is not subject to auditor review. A retail investor who relies on a furnished earnings release is therefore relying on a disclosure that rests on a materially weaker liability footing than the reviewed, filed Form 10-Q it displaces ... and, as a rule, will not know that distinction exists. The salience problem is thus twofold: retail investors may not know the reporting cadence has changed, and may not appreciate that the substitute they are offered carries less legal assurance than the report it replaces.
I recommend the Commission require a plain-language, standardized salience mechanism so that an
issuer's semiannual status is visible to a non-professional investor at the point of decision: a standardized legend on the issuer's periodic filings and interim communications, paired with a machine-readable flag in EDGAR that data providers and retail platforms can surface. Where an electing issuer supplies first- or third-quarter figures by earnings release, that same mechanism should indicate, in standardized form, that those figures are furnished rather than filed and are not auditor-reviewed. The election can remain the issuer's to make; the fact of it should not be effectively hidden from the investors least equipped to infer it.
Conclusion
Optional interim reporting can be a reasonable modernization if it is bounded to the firms that benefit, locked against opportunistic switching, costed against the production environment that will actually exist, conditioned on evidence gathered from U.S. markets, and disclosed in a way retail investors can see. The five safeguards above are offered in that constructive spirit. I would be glad to provide the cross-sectional comparability analysis underlying my first recommendation if it would assist the staff.
Thank you for your consideration and for your work maintaining fair, orderly, and efficient markets.
Respectfully submitted,
JASON HARRELL SIMPSON
Systematic-trading operator; Accredited Financial Counselor (AFC®)
The Carolinas
Monday, July 6th 2026

Jease — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jease This proposal would be terrible for retail investors, reducing corporate transparency.

Jeff T Garber — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jeff T Garber I agree with the following from The Motley Fool: At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less

about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Jeffrey Kostecki — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jeffrey Kostecki The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is bad. As a former business owner, I can testify that regular and accurate reporting was the lifeblood of our business. This quarterly reporting makes the company accountable to its shareholders and it's what we expect. The voluntary reduction of this report frequency is a mistake! I am opposed to this.

Jeffrey R Strege — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jeffrey R Strege As a business professional for forty years, I have worked for publicly traded organizations pre-SOX and post-SOX. As a Houstonian, I remember vividly the fall of Enron and Arthur Andersen due to executive greed, dishonesty, and lack of transparency. I knew Houstonians whose retirement savings disappeared literally overnight at Enron's demise. From my perspective, SOX has been a godsend to the business and investment communities. It significantly increased transparency and, I believe, is a major reason our market has been healthy since SOX's implementation. I understand that this proposed rule is not a suspension of SOX. However, I believe implementation of semi-annual reporting would be a significant step backwards and will, over time, undermine investor confidence and returns on investment. Please do not pass this rule. Governance is important. Transparency is important. Quarterly reporting is a significant reason we have such a healthy marketplace today. Leave it alone; it is working.

Jeffrey Rosenberg None re finance. Former CFO. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jeffrey Rosenberg The quarterly reporting keeps people in positions of authority honest and protects us. As a former CFO of a non-public company, we produced quarterly numbers, and the requirement to submit them (not law, but business group) kept me actively involved and informed. Public company officers should have these same requirements. Do not change, and weaken, the responsibility for the C-levels to be informed and validate numbers.

Jeffrey Yochum — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jeffrey Yochum I am writing to oppose the proposed rule allowing public companies to abandon quarterly financial reporting in favor of semiannual disclosures. I'm 41 years old and have owned stocks in at least 10 companies since I was in college in 2007, which means I own pieces of real companies. Quarterly reports are how those companies tell me where my money is going and how well my investments are actually performing. Cut that to twice a year, and you've doubled the information gap between company insiders and everyday investors like me. That's not progress – it's a step backward. The SEC justified this proposal by suggesting that quarterly reporting pressures executives into short-term thinking. But research tells a

different story. When the U.K. dropped mandatory quarterly reporting a few years ago, executives didn't suddenly start investing more in their companies' futures. The only thing that changed was that investors had less information. The real drivers of short-termism are compensation structures and governance issues – not how often companies file financial statements. Here's what worries me most: The companies most likely to opt out are smaller ones that already get less analyst coverage. These are precisely the businesses where investor oversight matters most. Making them harder to monitor doesn't help anyone except the companies trying to hide problems. Institutional investors have advantages I'll never have – direct access to management, sophisticated data sources, networks of experts. What I have is the 10-Q: four detailed financial snapshots a year that let me understand the health and direction of my investments. That quarterly cadence is the playing field leveler this market needs. This proposal moves us away from transparency and toward opacity. I urge you to reject it.

Jen Sisson, CEO, International Corporate Governance Network (ICGN) — Jul 6, 2026
The Honourable Paul Atkins, Chairman
Vanessa Countryman, Secretary
US Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
6 July 2026
Dear Chairman Atkins and Secretary Countryman,
Subject: Securities and Exchange Commission's Proposed Rule on Optional Semiannual Reporting, S-7-2026-15
The International Corporate Governance Network (ICGN) appreciates the opportunity to comment on the Securities and Exchange Commission's (SEC) proposed amendments to allow companies to file optional semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q and changes to the financial statement requirements of Regulation S-X to facilitate semiannual reporting and to simplify rules regarding the age of financial statements.
Led by investors responsible for assets under management of >US$100 trillion, ICGN is an authority on global standards of corporate governance and investor stewardship. Headquartered in London, our membership is based in more than 40 countries. ICGN's Global Governance Principles and Global Stewardship Principles, written from an investor perspective, are widely used by our members in their company assessments and voting decisions, and by regulators when developing corporate governance rules.
ICGN strongly supports the mission of the SEC to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. As global investors, heavily invested in US companies, we consider the SEC's role as critical to fundamental investor protections and market credibility. As we noted in our recent letter on the SEC's proposed strategic plan, we believe the SEC can support capital formation and market growth, but only if it maintains strong investor protections, robust disclosure standards, clear regulatory oversight, meaningful shareholder rights, and has sufficient resources to enforce them effectively.
Over recent months, ICGN has responded to consultations and engaged with the SEC on the series of proposals affecting issues that matter most to investors. Taken together, this proposal, the ideas for changes to Regulation S-K, and the pending proposal to streamline filer status and disclosure requirements, raise concerns that the SEC's commitment to investor protection may be diminishing. We strongly urge the SEC to keep its core mission of investor protection at the heart of its rulemaking.
We are not supportive of the proposal to allow companies to voluntarily report on a semiannual basis and recommend that the current quarterly reporting requirements

be maintained.
Quarterly reporting underpins market discipline and transparency
• As long-term providers of capital, investors have a direct interest in the financial discipline, transparency, and accountability that quarterly reporting promotes.
Salisbury House, 29 Finsbury Circus, London, EC2M 5QQ
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in: International Corporate Governance Network
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• While the SEC states that the purpose of this proposal is to provide regulatory flexibility, reduce the burden of being a reporting company, and encourage more companies to become or remain public, we do not believe the evidence supports the conclusion that reducing the frequency of mandatory reporting would achieve those objectives.
Reducing reporting requirements shifts costs and risks to investors
• All costs to public companies are ultimately borne by their investors. We are not in favour of unnecessary costs and burdens of regulation, however, investors understand and appreciate that there are necessary regulatory and reporting related costs that are associated with being a public company. The trust and transparency on which the effective functioning of the market depend require a certain level of investment from companies and therefore their investors.
• Investors are willing to bear the costs associated with periodic reporting because timely, reliable financial information is fundamental to informed capital allocation and efficient markets.
• Any reduction in reporting frequency may lower compliance costs for issuers, but it does so by reducing transparency, increasing information asymmetries, and transferring costs and risks to investors.
• We therefore oppose any proposal that would dilute the reliability of quarterly reporting, regardless of company size.
• Overall, investors recognise the significant value of maintaining regular mandatory quarterly reporting, particularly its contribution to market discipline and transparency.
The evidence does not support the SEC's stated rationale
• The policy rationale for the proposal is primarily based on attracting companies to list on public markets by reducing compliance costs and addressing concerns about short-termism.
• However, the available evidence does not demonstrate that quarterly reporting is a significant factor in companies' decisions to access or remain in the public markets, to list in any particular jurisdiction, nor that moving to optional semiannual reporting would deliver meaningful cost savings. The SEC Investor Advisory Committee (IAC) considered the evidence and determined:
Although shifting from a quarterly disclosure mandate to a semiannual mandate would reduce the direct public disclosure filing costs for public companies, the [Proposed Rule] . . . itself estimates that the approximate net reduction in direct compliance costs would be only $198,000 per fiscal year for each issuer that switches to semiannual reporting. Public companies would still need to maintain accurate financial information as part of their ordinary operations, including for purposes of day-to-day business management. As a result, the costs associated with maintaining complete, accurate and reliable financial information would remain even without a quarterly disclosure mandate.i
• The IAC also cited research that contradicts the premise that the “compliance cost burden of being a public company deters firms from going public”, which has been

undermined by empirical work, found that the observed declines in IPO activity have been driven by demand-side and market-structure factors rather than by the cost of disclosure compliance.ii, iii

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• We therefore do not believe the proposal is likely to achieve the Commission's stated objectives.

There are significant risks associated with a move to semiannual reporting

• Empirical research findings show that:

o Less frequent reporting creates volatility and can cause excessive swings in stock prices harming the efficiency of the financial markets.
iv v

o Having timely, accurate, and comparable information allows long-term investors to make more informed investment and voting decisions.
vi

o Less frequent reporting creates excessive swings in stock prices harming the efficiency of the financial markets.
vii

o Neither the United Kingdom (UK) nor the European Union has enjoyed better valuations, better capital raising, or a healthier IPO market as the result of their voluntary quarterly reporting framework.viii

• We also note that there are several other federal agencies with rules that contain references to quarterly reports filed with the Commission. The proposal acknowledges this fact, however, does not address a timeline how other agencies will be consulted, or provide investors time to comment to these federal agencies about our concerns with the proposal before the SEC considers action.

The SEC Investor Advisory Committee viewpoint aligns with this position

• Following consideration of the issue by its Investor as Owner Subcommittee, the SEC's Investor Advisory Committee (IAC) concluded that panellists "overwhelmingly noted the structural importance of the existing quarterly reporting cadence to the U.S. capital markets and were skeptical that a semi-annual alternative would be feasible or attractive to most public companies." ix

• The IAC subsequently recommended that the Commission retain mandatory quarterly reporting, concluding that the evidence did not support concerns regarding short-termism or demonstrate meaningful cost savings.

• Instead, it found that moving to semiannual reporting would reduce investors' ability to make informed decisions, increase trading costs, and increase the cost of capital for public companies.

• The IAC also noted that retail investors would be disproportionately affected because they rely primarily on public disclosures rather than direct access to company management.

• ICGN agrees with the IAC's assessment and also supports the views expressed by the Council of Institutional Investors in its letter of 25 June 2026 that "the requirement to file on a quarterly basis data-tagged financial statements and related footnotes on Form 10-Q and have those statements subject to an independent auditor review and management certification is a key element of the timely and accurate information flow that underpins the quality and efficiency of the U.S. capital markets." x

We also note that our view is supported by the Council of Institutional Investorsxi and the results of the 2026 CFA Institute member survey (2026 CFA Survey) which finds only 35% of

respondents supported moving from quarterly to semiannual reporting.

Mandatory quarterly reporting should be retained
• Taken together, the evidence strongly supports retaining mandatory quarterly reporting.
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• Quarterly reporting remains a cornerstone of transparent, efficient, and well-functioning U.S. capital markets. It provides investors with the timely and reliable information needed to allocate capital effectively, supports market discipline, and accountability, and helps maintain confidence in U.S. public markets.
• The impact of the SEC's Form 10-Q reporting framework is not limited to the US. A number of UK and European companies are also subject to SEC reporting requirements, meaning the framework plays an important role in ensuring regular and consistent information is made available to the market internationally. Maintaining quarterly reporting therefore supports transparency, comparability, and investor confidence across global capital markets.
• ICGN therefore recommends that the Commission retain the existing quarterly reporting requirements.
Detailed comments related to specific questions in this consultation
We have sought to answer the questions most important from an investor viewpoint. We have retained the original numbers of the questions in the proposal to help with the assimilation of the responses by SEC staff members and the Commission's review.
1. 3. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10–Q. Should companies have this option, or should all companies continue to be required to file Form 10–Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?
• No, we do not believe that companies should have the option to report on a semiannual basis.
• We strongly support continued mandatory quarterly reporting.
• All companies should continue to be required to file Form 10-Q.
Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form 10–Q today, regardless of filer status, revenues, market capitalization, or other criteria. Should the option for semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so, what criteria should be imposed and why? For example, should only emerging growth companies or smaller reporting companies be allowed to report semiannually?
• No, we do not believe that companies should have the option to report on a semiannual basis.
• We would not support any carve out for emerging growth companies, smaller reporting companies, or companies in specific sectors. We believe that in many cases smaller companies may need to provide investors with more financial information rather than less, especially if they are seeking additional capital.
6. If adopted, would semiannual reporting have an impact on investors' ability

to compare same-company performance over time? Why or why not?
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• Yes. Any movement by companies to report on a semiannual basis will impact investors' ability to compare same-company performance over time.
• Generally, for investors, the most current information is the most accurate and useful information available about a company.
• The timeliness of information is important and even more so in times of market volatility.
• Reducing the frequency of reporting creates longer information gaps for investors and therefore impedes their ability to use information to fulfil their fiduciary duties.
7. What effect would our proposal have on investors' ability to compare the relative peer company financial performance of a quarterly filer to a semiannual filer? For example, can an investor reasonably compare a quarterly filer to a semiannual filer where the companies have the same fiscal year and the comparison is sought to be made in the second quarter (when first quarter information that would be subsumed in the semiannual filer's semiannual report on Form 10–S is not yet available) or made in the fourth quarter (when third quarter information that would be subsumed in the semiannual filer's annual report on Form 10–K is not yet available)?
• Investors need reliable, comparable, and timely information. The SEC proposal diminishes two of these requirements. It impacts comparability between companies as some will provide semiannual financial information and others will continue with quarterly information. The proposal will therefore increase market volatility.
• If one peer reports quarterly while another reports semi-annually, investors and stakeholders may review the information from the quarterly reporter and make inferences on the semi-annual reporter, which may or may not be accurate, leading to greater volatility in the semi-annual reporter's share price.
• Allowing companies to elect to report semiannually while others continue to report quarterly could increase information asymmetries across the market, with investors having access to materially different levels of information at any given point in time. This could disadvantage investors in companies providing less frequent disclosure and reduce overall market transparency and comparability.
• As such, the proposal would negatively impact the ability of investors to compare relative peer company financial performance if part of the peer group is no longer reporting on a quarterly basis.
• This view is supported by a recent survey conducted by the CFA Institute in June in which 84% of members that responded to the survey said that semiannual vs. quarterly reporting would pose challenges to comparing financial performance, especially after a lack of first and third quarter reporting.xiii
15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10–Q to reduce the burden on reporting companies of filing this form, such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about

unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S–K), or year-to-date comparisons involving financial
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statements and MD&A? How should these requirements, or any other requirements of Form 10–Q, be revised? What aspects of Form 10–Q's current reporting framework are most burdensome for reporting companies?
• We would not be opposed to certain measured changes being made to the scope of Form 10-Q. Should the SEC decide to issue a proposed rule and seek comments on it, we would be happy to provide detailed investor-led input into the most material matters to retain.
• We strongly believe that core safeguards in Form 10-Q would need to be retained however. Notably, investors would need the retention of an independent auditor review, a management certification, a filing requirement, and XBRL data tagging.
• We reiterate our concern that the possible revision of Form 10-Q is qualified in the question to reduce the "burden" of reporting companies that must file the form. We believe that the cost and burden of a lack of disclosure falls on the investors who will no longer be able to rely on investor protections coming from the disclosure requirements under Form 10-Q or through quarterly reporting.
22. Would the option for semiannual reporting result in an overall reduction in material information for investors? Or would other regulatory requirements, such as Form 8–K filing requirements and Regulation FD, elicit sufficient information to offset the less frequent interim reports and address any investor protection concerns? Would market forces or demands on a company's business—such as contractual obligations, investor expectations, and potential for shareholder activism— encourage semiannual filers to: (1) voluntarily disclose more information than required, (2) disclose information more frequently than is required, or (3) opt not to become semiannual filers at all?
• Yes, optional semiannual reporting will result in a reduction of material information for investors.
• The burden should not be placed on investors to drive additional reporting from issuers. There should be a standard basis of quarterly reporting for all companies.
• The Form 8-K or Regulation FD filing requirement is not a comparable "substitute for the more holistic picture provided by quarterly reports," as mentioned in the proposal.
• We do not agree that relying on Form 8-K and Regulation FD is an appropriate way to temper this lack of disclosure. The potential harm to investors is clear from the SEC proposal, on page 16, in which the following discussion was included:
Conversely, the efficiency of financial markets rests on material information becoming public in a timely fashion. In addition to protecting investors, greater availability of material public information allows securities prices to better reflect their issuers' fundamental value and ultimately promotes capital formation as issuers have access to lower cost of capital and investors in those securities have

access to higher liquidity. A reduction in the frequency of interim reporting could result in delayed disclosure of material information, reduce comparability, and some lost information.

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• Form 8-K is not a substitute for quarterly reporting. It is triggered only when a company determines that a material event has occurred, rather than providing regular, comprehensive financial updates.
• Investors should not have to rely on management's judgement alone. Under a semiannual reporting regime, companies would decide both what is material and whether to provide interim earnings updates, potentially leaving investors without important information between reporting periods.
• Regulation FD serves a different purpose. It requires public disclosure when material non-public information has been selectively shared, but it does not require companies to provide regular financial reporting.
• Neither Form 8-K nor Regulation FD replaces the value of mandatory quarterly reporting. They are event-driven disclosure mechanisms, not investor-driven reporting frameworks that provide timely, consistent, and comparable financial information.

23. With semiannual reporting, would there be an impact on investors or other market participants as a result of less frequent certifications by management relating to internal control over financial reporting and disclosure controls and procedures, as well as less frequent disclosures of changes in such controls?

• Yes, there will be an impact due to less frequent certifications by management relating to internal controls over financial reporting and related disclosure controls.
• Less frequent certifications and disclosures regarding changes in internal controls could:
o Delay the identification and communication of material weaknesses or significant control deficiencies to investors.
o Reduce transparency regarding changes to a company's control environment and financial reporting processes.
o Increase uncertainty about the reliability of reported financial information between reporting periods.
o Weaken an important governance discipline by reducing the frequency with which management and audit committees formally assess and certify the effectiveness of disclosure controls and internal controls over financial reporting.

26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements? With semiannual reporting, is there a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.

• The process of preparing and reviewing quarterly financial statements

requires management to regularly assess accounting judgments, test disclosure controls and procedures, evaluate internal control over financial reporting, and engage with auditors on significant matters. This regular

reporting cadence promotes timely identification and remediation of errors, control deficiencies, and emerging risks.
• Any move to semiannual reporting therefore inevitably lengthens the period between these formal reporting and review processes.
• While companies would remain subject to their existing obligations regarding internal controls and disclosure, investors are concerned that less frequent reporting could reduce the opportunity for management, audit committees, and independent auditors to identify and address deficiencies before they become more significant.
• In particular, there is a greater risk that material misstatements, whether arising from error or fraud, or weaknesses in internal controls may remain undetected for longer periods before coming to light.
• ICGN agrees with the CII and CFA, on the importance to investors of the independent auditor review of the companies' quarterly financial information. Our view is also consistent with the 2026 CFA Survey results finding that 68% of respondents agreed that Form 10-Q filings are important because they are reviewed by the companies' auditors.
xiv
32. Would there be an increased risk of insider trading at companies that elect to report on a semiannual basis? If so, please provide the basis for this view, as well as data. Could companies enhance their insider trading policies or improve their self-enforcement of these policies to help address this concern? What other actions could companies or the Commission take to mitigate any increase in the risk of insider trading?
• Yes, there is a strong perception that there may be an increased risk of insider trading at companies that elect to report on a semiannual basis due to the longer periods of time between reporting.
• We note that the SEC IAC commented:
A shift to semiannual reporting would also increase insider-trading concerns because more frequent disclosure reduces insiders' ability to profit from nonpublic information. By extending the interval between mandatory reports, semiannual reporting would widen the gap between inside and public information, increasing the risk that insiders could trade while possessing material information not yet available to the market. The Proposal acknowledges this heightened risk and suggests that it may warrant longer blackout periods, as the value of material nonpublic information and the potential for misuse would be higher. A shift to semiannual reporting would also weaken corporate accountability. For example, poor quarterly results present corporate management with market discipline that can help them make necessary business changes to improve future returns. Shifting to semiannual disclosures would therefore reduce market discipline xv
33. How would the proposed flexible approach to semiannual reporting affect the competitiveness of U.S. reporting companies vis-a-vis foreign

competitors? For Exchange Act reporting foreign companies that would not be foreign private issuers (which report semiannually as discussed above) and that would report quarterly under the current system, would the proposed option to report semiannually make these foreign companies more likely to list on a U.S. exchange? What would be the competitive implications of the

proposed optional semiannual reporting approach between U.S. reporting companies (which report quarterly under the current system) and foreign private issuers (which report semiannually under the current system as a practical matter)? Should there be different periodic reporting for foreign private issuers compared to domestic issuers? Why or why not?

• We generally believe that domestic and foreign issuers should be subject to the same rules on any given exchange.

• As we believe that all companies should continue to report on a quarterly basis, it would be consistent to have the same reporting requirements for foreign private issuers (FPIs) as domestic ones.

48. What would be the benefits to investors from reporting companies' flexibility to file semiannual reports on Form 10–S, instead of quarterly reports on Form 10–Q? Are there certain types of companies or industries for which such benefits would be greater than for others? Would the benefits to investors be limited to the pass-through of cost savings, or would there be other kinds of benefits, such as improved managerial incentives or reallocation of company resources to potentially more productive corporate activities?

• We do not believe there would be benefits to investors from this proposal. Rather than the benefits to investors, we see greater risks.

49. What would be the costs to investors from providing reporting companies with flexibility to file semiannual reports on Form 10–S, instead of quarterly reports on Form 10– Q? Would the option for semiannual reporting increase information asymmetries in ways that impair investors' abilities to make investment and voting decisions? To the extent there are such costs or information is reduced, would other regulatory requirements (beyond those requiring interim reports) or market forces mitigate such factors?

Providing companies with the option to report on a semiannual rather than quarterly basis would impose significant costs on investors and impair their ability to make informed investment, stewardship, and voting decisions. In particular, investors would face:

• Less timely and less comparable information. Investors would have fewer standardised financial updates on company performance and outlook, reducing the ability to compare companies and assess relative performance and industry trends.

• Reduced market efficiency. Less frequent reporting would delay the incorporation of material information into market prices, potentially leading to less efficient price discovery, greater reliance on rumours or alternative information sources, and increased market volatility.

• Weaker ability to adjust capital allocation. Investors would have fewer opportunities to identify deteriorating performance, reallocate capital to stronger companies, or respond to changing risks and opportunities in a timely manner. This will increase opportunity cost for investors.

• Greater information asymmetry. Longer periods between mandatory disclosures would increase the time during which company insiders possess material non-public information, exacerbating information asymmetries between issuers and investors. There is always a risk of information

asymmetry between insiders and investors. This will exist due to the information originated internally until released. Quarterly reporting helps to reduce this situation. Investors continually insist that all material non-public information should be disclosed.

• Weaker stewardship and corporate accountability. Quarterly reporting provides an important basis for investor engagement, monitoring corporate performance, assessing executive remuneration against agreed performance metrics, and informing proxy voting decisions. Less frequent reporting would reduce investors' ability to hold boards and management accountable and could allow governance concerns to persist for longer before being identified and addressed.

Taken together, these costs would accumulate over time, reducing market transparency, weakening investor confidence, and impairing the efficient allocation of capital.

55. For semiannual filers who would not voluntarily release earnings quarterly, would stock price movements around the release of semiannual financial information be more volatile compared to movements around quarterly releases? If so, what are the reasons this would occur? If so, how would this affect investors, companies, and markets?

We agree with the response from the Council of Institutional Investors in its comment letter and incorporate it by reference. As CII stated,

[S]tock price movements around the release of semiannual financial information would be more volatile compared to movements around quarterly releases as investors expend more effort guessing how the company is doing. Our view is supported by empirical research.80 That research is briefly referenced in a single footnote to the Proposed Rule.81 The co-author of that research, Salman Arif, Associate Professor, Curtis L Carlson Professorship Accounting at the University of Minnesota, discussed the study's findings and their implications for investors in a CII Voice of Corporate Governance podcast: "There are many firms outside the US that report semi-annually, and so it's possible to actually study the effects of semi-annual reporting on those firms. A recent study by myself and Emmanuel DeGeorge, who's an Assistant Professor of Accounting at London Business School, uses actual data on semi-annual firms around the world to look at how investors in those firms behave under semi-annual reporting. What our findings indicate is that because semi-annual reporting causes investors to operate in an information vacuum for longer periods of time, they end up overreacting to other types of news that they believe is value relevant." xvi

Academic research suggests that with semiannual reporting, investors will require compensation to invest in stocks that report semiannually because of the increased risk and volatility of these stocks. Less frequent financial reporting increases information asymmetry between companies and investors by extending the period during which investors have limited access to standardised, comparable information

about a company's financial performance and prospects. As a result, investors are likely to demand a higher risk premium to compensate for the increased uncertainty associated with holding those securities. This can increase a company's cost of capital and reduce the liquidity of its shares, as investors are less willing to trade or invest where timely information is unavailable. Over time, these effects may

contribute to lower valuations, higher financing costs, and a diminished ability for affected companies to raise capital efficiently and support long-term growth.xvii Quarterly reporting, in comparison, compresses price discovery into shorter windows, significantly accelerating information assimilation and reducing the persistence of post-announcement mispricing. This expedited information flow facilitates faster capital reallocation, enhancing market allocative efficiency.

56. If the proposal were to reduce securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option, what effect would this have on investors and companies? How would such a reduction in analyst coverage affect stock market price efficiency? How would such a reduction affect liquidity of semiannual filers' securities?

Any reduced coverage could result in negative consequences for investors. Coverage by skilled and knowledgeable securities analysts is another data point and potential signal of a company's performance to investors. Any dilution of third party information could be detrimental and unnecessary.

We refer to CII's letter which provided the:

[C]onclusion of Professor Rajgopal, who studied the impact on securities analysts' coverage of these companies when the UK mandated quarterly reporting in 2007, then eliminated the requirement in 2014: "The UK experiment gave us the evidence we needed. A shift from semiannual to quarterly reporting does have a significant impact on the relationships between UK public companies and security analysts. That relationship — analysts doing the work of translating company performance into market prices — is part of what makes the U.S. equity market the most liquid, efficient, and investor-friendly in the world. The SEC's proposal risks degrading it, for speculative benefits that a decade of real-world evidence from the UK has failed to materialize".xviii

We have observed that this has occurred in the United Kingdom (UK) and the European Union (EU) member states when both these markets moved from quarterly reporting. Indeed in the UK, initially only 10% of companies ceased to provide quarterly reports. The UK and EU examples show that analysts focused their reviews on companies continuing to report quarterly, and evidence shows that the analysis was more accurate in forecasting into the future.

58. Would a company's valuation or cost of capital differ based on whether the company is a quarterly filer or a semiannual filer? Please explain the reasons why there would be a difference and provide any specific data. Would less frequent interim reporting negatively affect the ability of investors or other market participants to value the company's securities? If cost of capital would increase for semiannual filers, would this result from an increase in the cost of equity or cost of debt (or both)? How?

• Investors have raised concerns that the cost of capital could increase for companies that move to semiannual reporting.

• From the CII letter, we also refer to the following quote from an IAC member:
Our views are generally consistent with the remarks of John A. Gulliver,
Assistant Secretary, IAC, Executive Director, Committee on Capital Markets
Salisbury House, 29 Finsbury Circus, London, EC2M 5QQ
VAT No: 927 1665 09 | Registered in England No: 6467372
e: membership@icgn.org | w: www.icgn.org
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Regulations and Program on International Financial Systems at the June
2026 IAC meeting: "[I]nvestors in companies that elect semiannual reporting
will have less information to act on. And less information leads to wors[e]
decisions that can reduce investor returns. Longer gaps between mandated
disclosures leave investors with fewer opportunities to spot deteriorating
performance or emerging opportunities at public companies and therefore [a]
weaker basis for valu[ing] . . . securities." 44 xix
• According to research conducted by Salman Arif, Associate Professor, Curtis
L Carlson Professorship Accounting at the University of Minnesota, the cost of
capital can be impacted. He said, "Basically it's more risky for investors to
hold stocks for which they can't assess the actual performance for long
periods of time. So what this means is that the cost of capital for semi-annual
firms is higher and the liquidity of these stocks is lower. And so this creates
higher interest rates and lower stock prices for these firms and damages their
ability to raise financing and grow." 82 xx
• On page 69 of the proposal, the SEC notes that:
[R]educing the frequency of periodic disclosures may delay the public
disclosure of material information about a company. Such decreased
transparency may make it more difficult for investors to make well-informed
decisions and may increase the expected return (i.e., the cost of capital) that
they demand for holding a company's securities. In particular, less frequent
disclosures may result in a higher cost of capital if investors receive less
precise information about a company's cash flows and how they covary with
other companies' cash flows and/or if there is an increased risk of information
symmetry across investors as a result of the increased time gaps between
public disclosures. A higher cost of capital, in turn, may discourage
companies from raising funds for new investments.
ICGN agrees with the above statement as another reason to oppose the proposal.
If the SEC moves forward, we seek minimum guardrails for investors
We do not recommend that this proposal be adopted, however, if the Commission is
planning on approving optional semiannual reporting in some form we offer these
suggestions as potential investor protection focused guardrails for investors:
1. 2. 3. Establish a pilot project with a small group of filers for the period of one fiscal
year for the purposes of evaluating semiannual reporting on a smaller scale.
This would provide investors and issuers with greater detail how the reporting
is working, areas of concern, and whether quarterly reporting should remain
the standard for the SEC and federal agencies that refer to the SEC's
quarterly reporting requirements.
Delay the implementation of the proposed rule until other federal agencies
that refer to the SEC's quarterly reporting regime have the opportunity to
request comments from investors and their constituencies to ensure that all
potential risks and impacts on investors are considered.
Require that an issuer who is not able to ensure a clean audit due to material
misstatements, restatements, and/or a current financial situation that impacts

the audit opinion, must revert back to quarterly reporting within the next three months, and remain under this reporting period until a clean audit is issued or

4. 5. 6. the period of one full year. This would include financial misstatements that could mask earnings trends, increase the payout of executive compensation, potential concealment of criminal activity and fraud, and/or ones that impact a review of regulatory compliance.

Require that issuers provide investors with the ability to vote at the company's annual general meeting on a resolution seeking support for a change from quarterly to semiannual reporting within a certain cadence, for example, every three years, unless there is an audit issue with the financial statements. Then, the company would need to revert to quarterly reporting.

Reporting requirements should be applied consistently, rather than leaving the decision to individual companies to use to their advantage. Companies switching between reporting frequencies over time creates additional complexity, signals reporting concerns, and noise for investors seeking to assess performance trends and compare companies effectively.

Require that issuers who are under investigation by the SEC, PCAOB, or state Securities regulatory bodies, or who are subject to litigation due to material misstatements, restatements, or legal proceedings on financial statements, are required to revert back to quarterly reporting within the next three months and continue until the investigations are resolved or a court determines that semiannual reporting may restart.

Thank you for the opportunity to provide comments on this proposal. If you would like to follow up with questions or comments, please contact me or our Senior Advisor- Americas, Carol Nolan Drake, (carol.nolandrake@icgn.org).

Yours faithfully,
Jen Sisson
Chief Executive Officer, ICGN

i Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting
at page 7.

ii See Michael Ewens et al., Regulatory Costs of Being Public: Evidence from Bunching Estimation, 153 J. Fin. Econ. 103775 (2024), available at
https://www.sciencedirect.com/science/article/abs/pii/S0304405X23002155.

iii Recommendation of the SEC Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at page 7 (footnotes omitted).

iv Council of Institutional Investors Comment Letter, June 25, 2026, CII Letter to SEC on Quarterly Reporting.pdf. (Footnotes omitted).

vCouncil of Institutional Investors Comment Letter, June 25, 2026, CII Letter to SEC on Quarterly Reporting.pdf. (Footnotes omitted).

vi Ibid.

vii Ibid.

viii Ibid.

ix SEC Investor Advisory Committee, 4 June 2026, recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf.

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x Council of Institutional Investors Comment Letter, June 25, 2026, CII Letter to SEC on Quarterly Reporting.pdf.
xi Council of Institutional Investors Comment Letter, June 25, 2026, CII Letter to SEC on Quarterly Reporting.pdf.
xii CFA Institute Research & Policy Center, Investor Perspectives: Quarterly Reporting | RPC, June 26,
2026.
xiii CFA Institute Research & Policy Center, Investor Perspectives: Quarterly Reporting | RPC, June 26,
2026.
xiv CFA Institute Research & Policy Center, Investor Perspectives: Quarterly Reporting | RPC, June 26, 2026.
xv SEC Investor Advisory Committee, 4 June 2026, recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf.
xvi Council of Institutional Investors Comment Letter to the SEC, 25 June 2026, page 21. See 91 Fed.
Reg. at 24,998 n.250 (quoting a single phrase from the Salman Arif & Emmanuel T. De George research: "'investors are unable to successfully offset the information loss arising from low reporting frequency, thus impairing their ability to value firms and adversely affecting the quality of financial markets'").
xvii The Benefits of Quarterly Reporting with Salman Arif, CII Voice of Corp. Governance. See also Quarterly vs. Semiannual Reporting: A Cross-Market Analysis of Earnings Announcement Reactions in the US and Europe, by Mark Ritter and Yusuf J. Ugras, Published: 5 November 2025.
xviii Council of Institutional Investors Comment Letter, 25 June 2026, page 22. See The Benefits of Quarterly Reporting with Salman Arif, CII Voice of Corp. Governance (Sept. 10, 2018), available at https://www.buzzsprout.com/202904/episodes/799945, Letter from Paul Schott Stevens, President & CEO Investment Company Institute to Vanessa Countryman, Acting Secretary, Securities and Exchange Commission, Re: Request for Comment on Earnings Releases and Quarterly Reports (File
No. S7- 26-18) at 4 & n.9 (citing "Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity; Renhui Fu, Rotterdam School of Management, Erasmus University; Arthur Kraft, Sir John Cass Business School, City University of London; and Huai Zhang, Nanyang Business School, Nanyang Technological University, available at:
https://pdfs.semanticscholar.org/6a2d/be34a31acfd4f8a5841719656a4727a385f3.pdf. June 25, 2026,
CII Letter to SEC on Quarterly Reporting.pdf
xix Council of Institutional Investors Comment Letter to the SEC, 25 June 2026, page 12.
xx Council of Institutional Investors Comment Letter to the SEC, 25 June 2026, page 22.
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Jennifer Kallista — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jennifer Kallista As a general investor, I find it deeply troubling that the SEC is proposing less frequent accounting for companies. It needs to remain quarterly for

investors to keep track of how their investments are doing.

Jennifer W. Han, Chief Legal Officer & Head of Global Regulatory Affairs, MFA — Jul 6, 2026
July 6, 2026
Via Electronic Mail: rule-comments@sec.gov
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
110 F Street, N.E.
Washington, D.C. 20549-1090
Re: Semiannual Reporting
Dear Secretary Countryman:
MFA1 submits this letter to urge the U.S. Securities and Exchange Commission ("Commission" or "SEC") to
withdraw its proposal to replace the quarterly reporting framework that has existed since 1970 (the "Proposed
Amendment") with an optional semiannual reporting regime that would reduce the frequency of public financial
disclosure.
2 These comments reflect the perspectives of MFA's members, who are significant investors in public
companies and invest on behalf of their underlying investors, including public and private pension funds, endowments,
and charitable organizations, among other sophisticated investors.
As MFA explained in its April 2026 SEC comment letter regarding Regulation S-K reform, MFA broadly supports
the Commission's efforts to refine and modernize the regulatory framework governing public company disclosures.3 In
particular, MFA encouraged the Commission to focus disclosure requirements on material information, eliminate
duplicative or unnecessary requirements, and streamline disclosure obligations to better support capital formation while
preserving the quality and timeliness of information available to investors. Such targeted reforms can reduce issuer
costs without diminishing the transparency and integrity of U.S. public markets.
1 Managed Funds Association ("MFA"), based in Washington, D.C., New York City, Brussels, and London, represents the
global alternative asset management industry. MFA's mission is to advance the ability of alternative asset managers to raise
capital, invest it, and generate returns for their beneficiaries. MFA advocates on behalf of its membership and convenes
stakeholders to address global regulatory, operational, and business issues. MFA has more than 180 fund manager
members, including traditional hedge funds, private credit funds, and hybrid funds, that employ a diverse set of investment
strategies. Member firms help pension plans, university endowments, charitable foundations, and other institutional
investors diversify their investments, manage risk, and generate attractive returns throughout the economic cycle.
2 SEC, Semiannual Reporting, 91 Fed. Reg. 24,968 (May 7, 2026), available at

https://www.federalregister.gov/documents/2026/05/07/2026-09095/semiannual-reporting.
3 See MFA, Letter to the Commission on Recommendation for Reforming Regulation S-K (April 13, 2026), available at
https://www.mfaalts.org/wp-content/uploads/2026/04/MFA-SEC-Reg-S-K-reform-comment-letter-041326-FINAL.pdf.
Washington, DC
1301 Pennsylvania Ave NW
Suite 350
Washington, DC 20004
New York
600 Lexington Ave
17th Floor
New York, NY 10022
Brussels
Rond Point Schuman 11
1040 Brussels, Belgium
London
14 Hanover Square, Mayfair,
London, United Kingdon, W1S 1HT
www.MFAalts.org
The Proposed Amendment, however, takes a fundamentally different approach. Rather than refining disclosure requirements, it would reduce the frequency of mandatory financial reporting by public companies. MFA urges the Commission to withdraw the Proposed Amendment. Quarterly financial reporting is a core feature of the U.S. disclosure framework that provides investors with critical, timely, decision-useful information about a company's financial performance and evolving business conditions, thus enabling more informed capital allocation and risk assessment.
Meanwhile, a shift to semiannual reporting risks significant unintended consequences for investors and capital markets, all for a claimed benefit that the evidence does not support.
At a minimum, the Commission must not proceed with the Proposed Amendment while it considers other, considerably less harmful, content-based reforms to public company disclosure requirements. In fact, within days of publishing the Proposed Amendment, the Commission proposed amendments that would greatly alter filer status and Form S-3 eligibility.4 The Commission must consider the costs and benefits of the Proposed Amendment in tandem with the other two proposals. These reforms would directly affect both issuer compliance costs and the informational value of disclosures, and thus fundamentally shape the context in which any changes to reporting frequency must be evaluated. Absent clarity regarding the ultimate scope and impact of these reforms, if adopted, the Commission cannot satisfy its statutory obligation to assess the costs and benefits of the Proposed Amendment.
Executive Summary
The Proposed Amendment represents a significant departure from the longstanding quarterly reporting framework that has served as a cornerstone of the U.S. disclosure regime. MFA respectfully

requests that the
Commission consider the following before implementing a change of that magnitude:
(I) A switch to semiannual reporting would harm investors and market integrity by increasing information
asymmetries, delaying price discovery, weakening corporate accountability, and impairing the efficient
functioning of public markets;
(II) The Commission's contention that changing to semiannual reporting will redress the decline in public
offerings lacks evidentiary support; and
(III) The Commission must finalize its consideration of less harmful alternatives to reduce public company
reporting burdens before it can accurately assess the costs and benefits of the Proposed Amendment.
4 See Registered Offering Reform, 91 Fed. Reg. 31,022 (May 26, 2026) available at
https://www.federalregister.gov/documents/2026/05/26/2026-10373/registered-offering-reform; Enhancement of
Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies, 91 Fed. Reg.
30,086 (May 21, 2026), available at https://www.federalregister.gov/documents/2026/05/21/2026-10222/enhancement-
of-emerging-growth-company-accommodations-and-simplification-of-filer-status-for.

I. The Proposed Amendment Risks Serious Foreseeable and Adverse Consequences
Investor access to timely, reliable, and material information about public companies is a core tenet of U.S.
capital markets and the regulatory framework governing those markets. The current quarterly financial reporting
requirement promotes transparency, market discipline, and investor confidence, and should remain a cornerstone of
the U.S. public company disclosure regime. Indeed, investors have relied on the quarterly reporting cadence for decades
now, building investment models, risk management frameworks, and capital allocation processes around the predictable
flow of reviewed financial information that quarterly Form 10-Q filings provide. MFA's members, in particular, depend
on quarterly filings to evaluate companies in which they have invested or are considering investing, and to assess the
progress companies have made toward achieving their stated objectives.
Adopting the Proposed Amendment's switch to semiannual reporting would upend that established flow of
financial information, risking significant and wide-ranging consequences for the Commission's core statutory objectives
of market integrity, investor protection, and capital formation. Those consequences fall into three related categories:
impairments to the quality and timeliness of information, market-integrity risks, and weakened governance and capital-
market outcomes.
• Information Asymmetry and Increased Costs
As discussed in MFA's April 2026 letter, empirical studies and recent experience both confirm that reducing
the frequency of required financial reporting would increase disparities in access to information and

would
disproportionately disadvantage retail investors and smaller market participants that rely heavily on periodic
disclosures. Quarterly reporting provides timely, reliable, and material information that is central to informed capital allocation and investor confidence; without it, investors' ability to evaluate performance,
monitor risk, and compare issuers would be significantly diminished. Thus, reducing reporting frequency
would increase uncertainty and information asymmetry by delaying the release of standardized financial
information, allowing material information to accumulate privately, and shifting the market from uniform
public disclosure to uneven, resource-dependent information access. In response, investors would, at a
minimum, demand a higher risk premium, increasing issuers' cost of capital and, in more pronounced cases,
may deter the deployment of long-term institutional capital. Either outcome would run counter to the Commission's stated objective of promoting capital formation.

• Delayed Market Price Discovery

Reducing the number of mandated reporting intervals would also increase the chance that markets will
incorporate outdated financial information, potentially causing delayed or less efficient price adjustments
and impairments to overall market efficiency. Those impairments would, in turn, threaten the advantages
that have helped make U.S. public markets a global leader in issuance and proceeds, including deeper
liquidity, stronger price discovery, and sustained investor confidence. The risk is not farfetched, as research
on European markets, cited in MFA's April 2026 letter, shows that markets with less frequent mandatory

disclosure experience weaker valuations and thinner trading liquidity, even amid improving global conditions.5 The Commission should not risk replicating these outcomes in U.S. markets.

• Loss of Financial Granularity

A reduction in reporting frequency would also reduce the availability of granular financial data. Companies'
quarterly reports provide frequent and detailed insight into issuer performance, including interim trends
and developments that are critical to informed capital allocation. Transitioning to semiannual reports would
reduce the timeliness and comparability of such financial information, in turn, potentially weakening valuation accuracy and increasing the risk of market mispricing. The result would be less efficient allocation
of capital across companies and industry sectors. Additionally, MFA members, as institutional investors, rely
on consistent and reliable financial information to compare similar companies and make informed investment decisions; without structured quarterly reporting required by all companies, that ability would
be significantly diminished.

• Increased Susceptibility to Rumors, Misinformation, and Elevated Insider Trading Risk

Longer reporting gaps would also create an environment in which unofficial sources, speculation,

and
incomplete information have a greater influence on market behavior, thereby increasing volatility and the
potential for misinformation-driven trading activity. Eliminating mandatory quarterly reporting would also
lengthen blackout periods during which material nonpublic information ("MNPI") accumulates. Currently,
quarterly Form 10-Q filings provide a regular and predictable mechanism for disclosing MNPI. But if the
Proposed Amendment is adopted, MNPI could remain undisclosed for periods of up to six months. While, as
the Commission noted in the Proposed Amendment, companies have other means of disclosing MNPI to the
markets, many of these are optional, and companies are generally reluctant to disclose financial information
without the benefit of having closed their books and completed auditor processes.
An issuer's reporting cadence could itself become a source of speculation. Investors might view less
frequent reporting as a sign of weakness or continued quarterly reporting as a sign of strength. Either
perception risks fueling rumor-driven trading and adding market noise unrelated to fundamentals. The
absence of a regular quarterly reporting cadence would prolong information asymmetry, increase reliance
on stale disclosure and social media inferences and rumors, and weaken market liquidity and attractiveness.
It would increase the value of non-public information and the potential for its misuse, raising the risk of
insider trading.
5 See Tobia Bornemann et al., The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market
Segment, 34 EUR. ACCT. REV. 89 (2025); see also Vanessa Behrmann et al., The Deregulation of Quarterly Reporting and Its
Effects on Information Asymmetry and Firm Value, 64 REV. QUANT. FIN. & ACCT. 1221 (2024).

• Shift from Public Disclosure to Private Corporate Access
Reducing reporting frequency would make information about public companies less available through
standardized public disclosures. Rather than reducing the market's demand for timely financial information,
the Proposed Amendment would increase the value of obtaining such information through private channels
and corporate access. Companies would also continue to provide financial information to lenders and other
contractual counterparties through private reporting arrangements. The result would be a market in which
investment outcomes increasingly depend on privileged access to information rather than analysis of
publicly disseminated financial information, undermining the transparency and fairness that distinguish U.S.
public markets.
• Weakened Corporate Accountability and Constrained Legitimate Corporate Activity
Fewer reporting checkpoints would likewise reduce the scrutiny to which management is subject, limiting

investors' (and other market participants') ability to monitor a company's performance and strategy execution on a timely basis. The shift to semiannual reporting would cause longer blackout periods, reducing
flexibility for management and boards to transact in company stock during open trading windows. The
Proposed Amendment would not only remove regular public accountability; it could also constrain legitimate insider activity, which serves important price-discovery and incentive-alignment functions.

• Reduced Attractiveness and Competitiveness of U.S. Capital Markets

Moving to semiannual reporting could weaken the competitive advantage that U.S. markets enjoy relative
to other global markets and private capital alternatives. As MFA explained previously, in Europe, which has
moved away from mandatory quarterly reporting requirements, public markets have continued to lag behind the U.S., with lower deal volumes, weaker valuations, and thinner trading liquidity, even amid improving global conditions.6 Replicating that approach could similarly shift issuance activity away from U.S.
public markets, either to jurisdictions offering comparable liquidity with lower regulatory burdens or into
private markets where disclosure is limited to sophisticated investors.

II. Optional Quarterly Reporting Would Create Additional Concerns

The Commission's main response to the above concerns seems to be optionality, allowing issuers to choose
between quarterly and semiannual reporting. Optionality does not mitigate our concerns but instead adds new ones.

The optionality of reporting under the Proposed Amendment would lead to inconsistent disclosure practices, with some
companies continuing to report quarterly, others (informally) reporting only particular quarters, and others electing to
report semiannually. Such variability would disrupt comparability and the availability of timely, standardized
information, undermining the very objectives the disclosure regime is meant to serve. For example, mixed reporting

6 Id.

across index and ETFs constituents would disrupt comparability and complicate portfolio construction. Index providers
and fund managers would have to deal with inconsistent data, which would add confusion, reduce valuation accuracy
and impact how the index is composed and weighted. These inconsistencies would also exacerbate disparities within an
issuer's capital structure. As an example, debt investors often receive quarterly financials via covenant reporting
regardless of SEC filing requirements, while equity investors would be limited to semiannual disclosures. Such
imbalance would heighten information asymmetries between holders of different securities of the same issuer and
could distort relative pricing between debt and equity, creating an uneven playing field.

Additionally, optionality also raises important corporate governance questions. First, who within a company
decides whether to make the semiannual election (or earnings disclosures), and what process governs that decision?

Given that reporting frequency directly affects investor access to information, this is not a matter that

should rest solely
with management. As proposed, the election mechanism risks being captured by management interests that may not
align with the information needs of the investing public. Second, optionality leaves unanswered the consequences of a
company's failure to make an election. Because issuers would affirmatively elect, generally on an annual basis, a failure
to clearly make such an election could leave investors uncertain whether the issuer will report quarterly or semiannually
and create opportunities for issuers to manipulate the timing and signaling of that decision, leaving investors in limbo
and with limited visibility into what disclosure information they will receive.
By introducing variability in reporting practices across issuers, the Proposed Amendment would fragment the
information landscape, impair comparability, and create new governance risks, all while failing to address the underlying
concerns that prompted the proposal. The Commission should not adopt a framework that replaces investor protection
with increased investor confusion. For these reasons, MFA urges the Commission to retain the existing uniform quarterly
reporting requirement.
III. The Proposed Amendment Will Not Meaningfully Advance the Commission's Key Objectives
The lack of support for the Proposed Amendment's central premise, that a change in reporting frequency will
address the decline in public offerings, provides an independent reason for the Commission to reconsider the Proposed
Amendment. Notably, the Commission's economic analysis does not identify increased IPO activity as a potential benefit
of the Proposed Amendment, nor does it analyze how reducing reporting frequency would encourage companies to go
or remain public. Under federal securities laws, the Commission is required to consider the effects of its rulemaking on
efficiency, competition, and capital formation. Courts have made it clear that this obligation requires the Commission to
engage in a reasoned analysis of the rule's economic consequences, including its effects on capital formation.7 Absent
such analysis, the Commission cannot satisfy its statutory duty to evaluate whether the Proposed Amendment would
meaningfully advance capital formation.
7 See Business Roundtable v. SEC, 647 F.3d 1144, 1148–49 (D.C. Cir. 2011) (vacating SEC rule for failure adequately to assess
economic effects, including effects on efficiency, competition, and capital formation); Chamber of Commerce v. SEC, 412
F.3d 133, 144–45 (D.C. Cir. 2005) (holding the SEC must adequately consider costs and alternatives in rulemaking).

The absence of such analysis is particularly significant because the available evidence does not support the
assumption that reporting frequency is a meaningful driver of IPO activity or company participation. The Commission
has framed the Proposed Amendment as a means to encourage companies to go public (or to stay public) by alleviating

the burdens associated with public company status. That rational, however, rests on a causal assumption that lacks
empirical support. The decline in U.S. IPO activity is driven primarily by structural and market-driven factors, not
reporting frequency. Research highlights the increasing appeal of selling to larger firms rather than remaining
independent, along with the rapid growth of private capital markets, which allows startups to stay private longer at a
larger scale.8 From 2001 to 2016, roughly 90% of successful venture capital-backed exits occurred through trade sales
rather than IPOs, compared to just 20% in 1990 to 1991.9 More recent data indicates that this trend has persisted. Only
about 4% of U.S. venture capital-backed exits in 2025 were IPOs, with the remaining 96% occurred through acquisitions
or other private transactions.10 This trend reflects a rational shift by founders leveraging expanded access to private
capital, rather than a failure in public markets.11 In this context, regulatory costs appear to account for only a small share
of the overall decline in the number of public companies.12
The timing also undercuts the Commission's premise. The decline in IPOs began well before the enactment of
Sarbanes-Oxley, and subsequent legislative efforts to reduce public company burdens (including the JOBS Act of 2012)
have not reversed the trend.13 Given that those broader reforms failed to meaningfully increase IPO volumes, there is
little reason to conclude that replacing quarterly filings with a single semiannual report will succeed where previous
legislative efforts did not. The Commission therefore lacks a sufficient basis to conclude that the Proposed Amendment

8 See Xiaohui Gao, Jay R. Ritter & Zhongyan Zhu, Where Have All the IPOs Gone?, 48 J. FIN. & QUANTITATIVE ANALYSIS 1663
(2013); see also Michael Ewens & Joan Farre-Mensa, The Deregulation of the Private Equity Markets and the Decline in IPOs,
33 REV. FIN. STUD. 5463 (2020).

9 See Jay R. Ritter, Where Have All the IPOs Gone? (Mar. 17, 2017), available at
https://site.warrington.ufl.edu/ritter/files/2017/03/Where-Have-All-the-IPOs-Gone_exec-sum.pdf.

10 See Brian Contreras, New Data Shows 2 Types of Exits Are Becoming More Attainable—and 1 That's Still Out of Reach, Inc.
(July 17, 2025), available at https://www.inc.com/brian-contreras/exits-vc-venture-capital-pitchbook-ipo-
market/91214515; see also Michael Bodley, Early-Stage M&A Powers VC Exits as Unicorns Plump Up, PITCHBOOK (July 18,
2025), available at https://pitchbook.com/news/articles/early-stage-acquisitions-powered-vc-exits-most-lucrative-quarter-
since-2021-q2-2025 (finding that "while IPOs are picking up steam, investors say M&A is the main driver as tariff
uncertainty keep clouding public listings").

11 See Ewens & Farre-Mensa, supra note 8, at 5463.

12 See Michael Ewens, Kairong Xiao & Ting Xu, Regulatory Costs of Being Public: Evidence from Bunching Estimation, 153 J. FIN.
ECON. 103775 (2024).

13 See Paul Rose & Steven Davidoff Solomon, Where Have All the IPOs Gone? The Hard Life of

the Small IPO, 6 HARV. BUS. L. REV.
83 (2016) (finding “only minor evidence that regulatory changes caused the decline of the small IPO” and noting that the
decline predated the Sarbanes-Oxley Act).

will generate the capital formation benefits it suggests, while the costs identified above are likely to be realized
regardless.
The Commission’s related justification, that less frequent reporting will reduce short-termism and encourage
companies to focus on long-term value creation, is equally unsupported. The Commission does not commit to this
theory; it acknowledges that the academic evidence is mixed on whether quarterly reporting actually drives short-term
managerial behavior, that reducing reporting frequency is unlikely to affect genuinely long-horizon decisions, and that
other factors, such as executive compensation design and earnings guidance, likely matter far more than the reporting
cycle. Such concessions fatally undermine short-termism as a justification for the Proposed Amendment, and the
Commission cannot demonstrate that it would meaningfully curb short-termism.
Moreover, even setting the Commission’s own concessions aside, there is no reason to believe that changing the
reporting cadence from three months to six will alter decision-making over the five-, seven-, or ten-year horizons that
drive long-term value. Less frequent disclosure does not make management more long-term oriented; it simply makes
investors less informed. The Commission identifies no evidence that withholding material financial information for an
additional quarter improves capital allocation or creates shareholder value, and the weight of the research runs in the
other direction, more frequent reporting helps managers learn from market signals, improves investment efficiency, and
is associated with profitability gains that persist for years.14 The short-termism rationale therefore provides no basis for
the Proposed Amendment.
Finally, even if some issuers were to elect semiannual reporting, the Proposed Amendment would not
meaningfully reduce the compliance burdens that the Commission claims deter companies from going or staying public.
Public companies must maintain robust internal controls, financial reporting infrastructure, and governance processes to
ensure the accuracy and reliability of their disclosures (obligations that exist independent of reporting frequency).
Reducing the number of required filings from four to two does not eliminate the need to maintain quarter-close
processes, internal audit functions, disclosure committees, or the personnel and systems required to produce timely and
accurate financial statements. Companies would still need to track and assess material developments on an ongoing
basis to comply with their disclosure obligations under federal securities laws. Because the costs associated with public

company reporting are largely fixed, the infrastructure required to support those obligations would remain substantially
unchanged. As a result, the Proposed Amendment would do little to alter the cost-benefit analysis facing companies
considering whether to go public or remain public.

IV. The Commission Does Not Have Enough Information to Accurately Assess the Proposed Amendment's
Costs and Benefits

Even if the Commission were to disagree with MFA's substantive concerns, the current record provides an
independent reason to pause: the Commission cannot yet conduct the requisite economic analysis.

14 See Stephen A. Hillegeist, Asad Kausar, Arthur Kraft & You-il (Chris) Park, More Frequent Financial Reporting and Market
Feedback Effect: Evidence from U.S. and EU Regulatory Changes, J. ACCT. & PUB. POL'Y (forthcoming) (Feb. 11, 2026).

Courts of appeals have been clear: the Commission has a "statutory obligation to determine as best it can the
economic implications" of rules like the Proposed Amendment.15 Specifically, the Commission must consider the effect
of any new rule upon "efficiency, competition, and capital formation."16 The Commission's "failure to apprise itself -- and
hence the public and the Congress -- of the economic consequences of a proposed regulation makes promulgation of
the rule arbitrary and capricious and not in accordance with law."17

The Commission's current analysis of the Proposed Amendment is already flawed. The Commission estimates
that the Proposed Amendment will result in net compliance savings of approximately $200,000 in annual savings per
issuer. But it makes no attempt to quantify the Proposed Amendment's (far greater) costs. That failure is critical. The
costs associated with even a small change to risk premia, spreads, costs of capital, or liquidity are all but guaranteed to
wipe out the mere $200,000 in savings the Commission predicts. Plus, the Commission's estimate is far from certain. The
predicted adoption rate is nothing but guesswork; the Commission has no idea how many companies will switch to its
new Form 10-S. Nor does it consider whether certain types or sizes of companies are more likely to switch than others,
much less what that would mean for market quality or investors. Finally, the Commission's calculation likely overstates
issuers' savings given that the principal drivers of compliance costs -- internal controls -- will stay the same regardless of
reporting cadence.

In any event, the Commission cannot fully conduct the required economic analysis at this juncture. As the
Commission itself has explained, "the required economic analysis … considers the incremental benefits and costs for the
specific rule -- that is, the benefits and costs stemming from that rule compared to the baseline."18 The Commission
therefore must have an accurate and stable baseline against which a rule's effects can be measured. Without one, the

Commission cannot determine whether any identified costs or benefits are attributable to the rule in question, or to
something else entirely.
Here, the Commission cannot have a defined economic baseline because it is currently engaged in multiple,
concurrent reform initiatives affecting public company disclosure, including substantial revisions to Regulation S-K,
changes to filer status classifications, and adjustments to Form S-3 eligibility. These reforms will directly affect issuer
compliance costs, the production of information, and the value of disclosures to investors, the precise variables that
must be understood to assess the effects of altering reporting frequency. Yet the scope and substance of these reforms
remain unsettled.
The Commission cannot proceed in the face of that uncertainty. To do so, it would have to choose between
speculating as to the contours of the anticipated reforms and the corresponding economic effects, or ignoring the
anticipated reforms altogether. The first path is foreclosed by Business Roundtable v. SEC, where the D.C. Circuit held
15 Business Roundtable v. SEC, 647 F.3d 1144, 1148 (D.C. Cir. 2011).
16 15 U.S.C. §§ 78c(f), 78w(a)(2), 80a–2(c).
17 Business Roundtable, 647 F.3d at 1148 (internal quotation marks omitted).
18 National Ass'n of Priv. Fund Managers v. SEC, 151 F.4th 252, 269 (5th Cir. 2025) (internal quotation marks omitted).

that the Commission "failed … adequately to assess the economic effects of a new rule," in part, because the
Commission "neglected to support its predictive judgments."19 "[M]ere speculation," the Court explained, could not
suffice.20 And the second path -- ignoring the anticipated reforms and proceeding as though the existing disclosure
regime were fixed -- fares no better. In National Association of Private Fund Managers v. SEC, the Fifth Circuit rejected
precisely that approach, holding that the Commission cannot rely on an economic baseline that "ignore[d]" "highly
interrelated" and contemporaneously adopted rules; the Commission must account for such rules' "collective economic
effects."21 The same is true here.
MFA appreciates that developing a complete economic analysis in the face of multiple concurrent reforms might
be challenging. But courts have repeatedly held that any "difficulty" in estimating a rule's economic effects "does not
excuse the Commission" from its obligation to do so as best it can.22 If anything, the complexity of the task is reason for
the Commission to proceed with greater care, not with incomplete information.
To be clear, none of this is to say the Commission should rethink (or delay) reform more broadly. In fact, MFA
supports the Commission's ongoing efforts to modernize and streamline disclosure requirements, particularly through
content-focused reforms that refocus disclosures on material information, reduce duplicative obligations, and improve

data usability. But as MFA noted in its April 2026 letter regarding Regulation S-K, changes to narrative and qualitative
disclosure requirements should be considered holistically with any proposal to alter reporting frequency, and the
Commission should evaluate the aggregated costs and benefits of these interrelated reforms together.23
In short, if the Commission decides to proceed with changes to reporting frequency, such changes should be
adopted, if at all, only after these related reforms are finalized. A sound assessment of the Proposed Amendment's costs
and benefits is possible only when measured against a settled regulatory baseline -- one that reflects final decisions
regarding the content of required disclosures, filer status classifications, and the scope of available relief. The
Commission's statutory obligations, its own economic framework, and governing precedent all point to the same
conclusion: reforms of this magnitude must be sequenced deliberately, not adopted piecemeal.
* * * * *
MFA appreciates your consideration of our recommendations. We look forward to working with the Commission
on content-focused reforms that refocus disclosures on material information, reduce duplicative obligations, and
improve data usability. We would welcome the opportunity to discuss our recommendations in greater detail. Please do
19 Business Roundtable, 647 F.3d at 1148–49.
20 Id. at 1150–51.
21 National Ass'n of Priv. Fund Managers, 151 F.4th at 269–71 (emphasis in original); see also Portland Cement Ass'n v. EPA,
665 F.3d 177, 187 (D.C. Cir. 2011) (agency cannot base "its decision on a premise the agency itself has already planned to
disrupt").
22 Chamber of Com. of U.S. v. SEC, 412 F.3d 133, 143–44 (D.C. Cir. 2005).
23 See MFA, Letter to the Commission on Recommendation for Reforming Regulation S-K, supra note 3.

not hesitate to contact Jeff Himstreet (jhimstreet@mfaalts.org) or the undersigned (jhan@mfaalts.org) with any
questions.
Respectfully submitted,
/s/ Jennifer W. Han
Jennifer W. Han
Chief Legal Officer & Head of Global Regulatory Affairs
MFA
cc: The Hon. Paul S. Atkins, Chairman, SEC
The Hon. Hester M. Peirce, Commissioner, SEC
The Hon. Mark T. Uyeda, Commissioner, SEC
James Moloney, Director, Division of Corporation Finance, SEC

Jennifer W. Han, Chief Legal Officer & Head of Global Regulatory Affairs, MFA — Jul 6, 2026

July 6, 2026
Via Electronic Mail: rule-comments@sec.gov
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: Semiannual Reporting, File No. S7-2026-15
Dear Secretary Countryman:
MFA1 writes in response to the Securities and Exchange Commission's ("Commission" or "SEC") proposal to
permit reporting companies currently required to file quarterly reports on Form 10-Q to elect instead to file semiannual
reports on new Form 10-S (the "Proposed Amendment").2 We submit this separate letter with the attached report by
Ron Alquist and Craig Lewis, Economic Analysis of the SEC's Proposed Rule on Semiannual Reporting (the "Report").3
MFA supports the Administration's efforts, including at the SEC, to improve public equity markets and make
going and staying public more attractive. MFA supports improvements to public company disclosures, with targeted
reforms that focus disclosure on preserving material information, eliminating duplicative requirements, and reducing
unnecessary costs -- all while preserving the material information investors need.
1 Managed Funds Association ("MFA"), based in Washington, D.C., New York City, Brussels, and London, represents the global
alternative asset management industry. MFA's mission is to advance the ability of alternative asset managers to raise
capital, invest it, and generate returns for their beneficiaries. MFA advocates on behalf of its membership
and convenes stakeholders to address global regulatory, operational, and business issues. MFA has more than 180 fund
manager members, including traditional hedge funds, private credit funds, and hybrid funds, that employ a diverse set of
investment strategies. Member firms help pension plans, university endowments, charitable foundations, and other
institutional investors diversify their investments, manage risk, and generate attractive returns throughout the economic
cycle.
2 Semiannual Reporting, 91 Fed. Reg. 24,968, 24,968 (May 7, 2026), avail. at
https://www.federalregister.gov/documents/2026/05/07/2026-09095/semiannual-reporting.
3 Ron Alquist & Craig Lewis, Economic Analysis of the SEC's Proposed Rule on Semiannual Reporting (July 6, 2026)
(accompanying) (analyzing the Commission's economic analysis of the Proposed Amendment and concluding that the
proposal's quantified compliance-cost benefits do not account for potentially significant capital-market costs associated
with reduced transparency).

The Report supplements the separate comment letter that MFA is filing today on the Proposed Amendment (the
"MFA Comment Letter").4 For the reasons set out in the MFA Comment Letter, MFA urges the

Commission to withdraw
the Proposed Amendment. The Report also demonstrates that the Proposed Amendment fails to provide an economic
analysis justifying a fundamental reduction in the frequency of mandatory public financial reporting.
The Report offers a thorough economic assessment of the Commission's analysis and concludes that the
proposal's quantified benefits substantially understate its costs. Specifically, the Report finds that:

- The Proposed Amendment monetizes paperwork and compliance-cost savings while leaving significant capital-market costs largely unquantified.
- The Proposed Amendment's estimated net benefits depend heavily on a single, assumed 20% adoption rate that receives limited support in the Proposed Amendment and is materially higher than available real-world evidence.
- The Commission acknowledges but does not quantify several important cost channels that may arise from reduced reporting frequency, including increased information asymmetry, reduced liquidity, higher costs of capital, reduced price informativeness, diminished comparability, weaker investor monitoring, and switching-related costs.
- Even modest increases in issuers' cost of equity could generate shareholder losses that dwarf the Commission's estimated compliance cost savings.
- The Proposed Amendment creates a recurring reporting-cadence election that may allow issuers to act on private information, raising agency-cost and adverse-selection concerns.
- Reasonable alternatives could preserve issuer flexibility while reducing transparency-related costs and opportunistic switching incentives.

Before adopting any final rule, the Commission should quantify reasonably estimable capital-market costs,
present sensitivity analysis around issuer adoption, analyze the option value created by annual reporting-frequency
elections, and compare the Proposed Amendment against alternatives that better align issuer flexibility with investor
and market protections. Absent that additional work, the Commission's estimated net benefits do not provide a sound
basis for changing the reporting framework that has anchored U.S. public company disclosure for more than a half-
century.

* * * * *

4 MFA, Comment Letter to the Securities and Exchange Commission re: Semiannual Reporting, File No. S7-2026-15 (July 6,
2026), submitted contemporaneously and available at www.mfaalts.org (urging the Commission to withdraw the Proposed
Amendment or, at minimum, defer action until the Commission has fully evaluated the proposal's costs and benefits in light
of other pending public company disclosure reforms).

MFA appreciates the Commission's consideration of the attached Report and MFA's recommendations, and we
would welcome the opportunity to discuss these issues in greater detail. Please do not hesitate to contact Jeff Himstreet
(jhimstreet@mfaalts.org), or the undersigned (jhan@mfaalts.org) with any questions.

Respectfully submitted,

/s/ Jennifer W. Han

Jennifer W. Han
Executive Vice President
Chief Legal Officer & Head of Global Regulatory Affairs

MFA
cc:
The Hon. Paul S. Atkins, Chairman, SEC
The Hon. Hester M. Peirce, Commissioner, SEC
The Hon. Mark T. Uyeda, Commissioner, SEC
James Moloney, Director, Division of Corporation Finance, SEC
3 www.MFAalts.org

Jerome Cooney Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jerome Cooney The SEC must maintain the quarterly reporting requirements for publicly traded companies. As an investor in the markets, I digest these reports to best understand the underlying financial health of a company. Quarterly reporting provides the proper balance that ensures corporate transparency and management accountability that is vital for retail investors. It would be a significant error in judgement to change this accounting rule that has been in effect since 1970.

Jessica Allison Private investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jessica Allison I am opposed to the proposed changes to SEC reporting. I believe that keeping the reporting on a quarterly basis provides transparency. Transparency provides accountability and safety. Whenever large amounts of money is involved more transparency is always better. It keeps people honest.

Jessica Smith U.S. Citizen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jessica Smith I am a U.S. citizen who has heard about this proposal and though I don’t work in finance, I can see the pattern here and strongly urge the Commission to withdraw this proposal and continue mandatory quarterly reporting on Form 10-Q. History shows that quarterly reporting creates a healthier economy. Interdependence and transparency are key to a healthy economy. Government regulations should be used for the good of all - to be fair, but also to stabilize wealth for all. When consumers are weak, companies cannot be as strong. A few on top will come out ahead with this proposal, but at the expense of the majority. This proposal does not reflect what the SEC was meant for. When the SEC is weakened by listening to the interests of only the most wealthy, we are headed in a direction that we’ve already experienced in this country… recessions, crashes, or even depression. We already know the outcome of semi-annual reporting comes at a price of a weak economy overall. Please drop this proposal. Thank you Jessica Smith

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Jill Rothwello Motley Fool Asset Management — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jill Rothwello I am against moving to semi annual reporting from quarterly for public companies because having fewer updates means less transparency for individual investors. They deserve a steady stream of public information. Twice a year is not enough. The theory that executives chase quarterly targets because they're required to report quarterly does not hold up per study done by CFA Institute Research & Policy center. It studied the UK's experiment when they dropped mandatory quarterly reporting in 2014 and found that reporting frequency had no material impact on corporate investment behavior and companies that did stop quarterly reporting

didn't invest more in the long term. Meanwhile it greatly impacts individual investors. Please continue to require quarterly reporting. Thank you.

Jim Overdahl — Jul 6, 2026

The SEC's Proposed Rule for Semiannual Reporting

James A. Overdahl, Ph.D., Partner, Delta Strategy Group*

July 6, 2026

* James A. Overdahl is a partner at Delta Strategy Group in Washington D.C. where he is a specialist
in financial markets and the U.S. regulatory environment. He was SEC Chief Economist from 2007 to 2010. He acknowledges financial support from Citadel LLC. All views are his own and do not necessarily reflect the views of Delta Strategy Group.

Table of Contents

I. Executive Summary 1
II. Overview of the Proposed Rule 3
III. The Economic Analysis Contained in the Proposing Release Is Incomplete and Does Not Provide a Reasoned Basis for Permitting Optional Semiannual Reporting 4
A. The Commission's Economic Analysis Fails to Quantify or Reasonably Consider the Costs of Optional Semiannual Reporting 4
B. The Commission's Economic Analysis Fails to Account for Fragmentation of Reporting Regimes, Comparability Loss, and Spillover Effects 8
C. The Commission's Economic Analysis Overstates the Cost Savings from Reduced Reporting Frequency 12
D. The Commission's Economic Analysis Fails to Adequately Address Adverse Selection in the Choice of Reporting Frequency 15
E. The Commission's Economic Analysis Fails to Adequately Consider How Reducing Reporting Frequency Weakens Managerial Accountability and Diminishes the Value of Market Feedback 19
F. The Commission's Economic Analysis Fails to Address Competitive Inequality Arising from Differential Regulatory Constraints on Reporting Frequency Choice 24
G. The Commission's Economic Analysis Fails to Address Interactive and Cumulative Effects of the SEC's Full Set of Initiatives Aimed at Reducing the Regulatory Burdens of Being a Public Company 29
IV. Summary Assessment and Recommendations for Supplemental Economic Analysis 31
A. Summary Assessment 31
B. Recommendations for Supplemental Economic Analysis 32
V. Conclusion. 35

I. Executive Summary

The purpose of this report is to provide economic analysis to assist the United States Securities and Exchange Commission (the "SEC" or the "Commission") in its deliberations with respect to a new rule proposed under the Securities Exchange Act of 1934 (the "Exchange Act") entitled "Semiannual Reporting."[1]

The Commission's governing statutes require that the SEC "consider or determine" the consequences that a regulatory action will have on efficiency, competition and capital formation as well as investor protection.[2] In addition, as a matter of policy, the SEC has adopted a protocol to ensure that the best available information about a rule's likely economic

consequences is considered when exercising its rulemaking authority.3
Based on my review of the proposed rule, and based on my own experience and discussions with market participants, it is my opinion that:

• The Commission's economic analysis does not adequately evaluate the potential consequences of an optional semiannual reporting regime on market quality. The Commission's economic analysis fails to adequately analyze the mechanisms through which optional semiannual reporting may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital. As a result, the Commission's economic analysis understates the potential effects of an optional semiannual reporting regime on the broader market in addition to issuers electing semiannual reporting.
• The Commission's economic analysis fails to consider that semiannual reporting would potentially make cross-company comparisons more difficult thus increasing costs for investors seeking to identify economically similar firms or conduct peer-

1 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026) ("Proposing Release") available at https://www.govinfo.gov/content/pkg/FR-2026-05-07/pdf/2026-09095.pdf.
2 Section 2(b) of the Securities Act, 15 U.S.C. 77b (b), and Section 3(f) of the Exchange Act, 15 U.S.C. 78c(f) require the Commission, when engaging in rulemaking, where it is required to consider or determine whether an action is necessary or appropriate in the public interest, to consider, in addition to the protection of investors, whether the action will promote efficiency, competition, and capital formation. Further, Section 23(a)(2) of the Exchange Act, 15 U.S.C. 78w(a)(2) requires the Commission, when making rules under the Exchange Act, to consider the impact that the rules would have on competition, and prohibits the Commission from adopting any rule that would impose a burden on competition not necessary or appropriate in furtherance of the Exchange Act.
3 See "Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings," U.S. Securities and Exchange Commission, March 16, 2012, available at https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

group analysis, relative value analysis or performance benchmarking. Allowing reporting firms to opt into different reporting frequencies may impair comparability, which can have spillover effects even on firms that still choose to maintain quarterly reporting by fragmenting peer group information. The process where earnings announcements by one firm convey information about other firms in the same industry or peer group may be impaired when reporting periods are not aligned.
• The Commission's economic analysis overstates the cost savings likely to result from reduced reporting frequency. A substantial portion of public-company reported costs are fixed and must be incurred regardless of how often reports are filed. As a result, reducing the number of required SEC filings does not necessarily eliminate the underlying costs of producing financial information.
• The Commission's economic analysis fails to consider that optional semiannual reporting creates the potential for adverse selection in the choice of reporting frequency. Because the election is optional, economic theory predicts that the election will be disproportionately attractive to firms facing relatively high disclosure costs, including issuers with complex operating conditions, more valuable proprietary-

information, heightened uncertainty regarding future performance, or management teams that place a higher value on limiting the frequency of external scrutiny. As a result, the firms with the strongest incentives to elect semiannual reporting may also be those for which more frequent disclosure is most valuable to investors.

• The Commission's economic analysis fails to adequately consider how reducing reporting frequency weakens managerial accountability and diminishes the value of market feedback. Less frequently mandated disclosures increase the period over which earnings management can occur undetected. The Commission's economic analysis acknowledges this possibility, but it merits more rigorous analysis.

• The Commission's economic analysis frames the optional design as a neutral mechanism that allows each issuer to optimize its reporting cadence based on its own circumstances. This framing assumes that the decision whether to elect semiannual reporting is, for any given issuer, a function only of that issuer's individual characteristics and investor expectations. The Commission's economic analysis fails to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences. The Commission's economic analysis does not identify the population of constrained

issuers and does not assess the competitive consequences for firms that cannot access the compliance cost savings available to their unconstrained competitors.

• The Commission's economic analysis draws on an incomplete review of the relevant economics and accounting literature. The Commission fails to analyze important peer-reviewed literature on how reporting frequency affects market quality metrics such as price efficiency, bid-ask spreads, trading volume, and information asymmetry. In addition, the proposed rule contains no analysis of the literature about adverse selection theory as applied to voluntary disclosure regimes or evidence on how consistent reporting periods impact investor information costs, peer group analysis, or the cost of capital. The analysis of the literature contained in the proposed rule also fails to provide a complete analysis of the short-termism literature and fails to acknowledge contradictory empirical evidence.

• The Commission's economic analysis fails to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.

II. Overview of the Proposed Rule

On May 5, 2026, the SEC issued a proposed rule that would permit Exchange Act reporting companies currently required to file quarterly reports on Form 10-Q to elect to provide interim reports on a semiannual basis using a newly created Form 10-S.[4] Under the proposed framework, an electing issuer would file a single Form 10-S covering the first six months of its fiscal year in lieu of the three Form 10-Q filings otherwise required, while continuing to satisfy its annual reporting obligations under Form 10-K. The proposal does not limit eligibility based on public float, market capitalization, or filer status; the election is available to domestic Exchange Act reporting companies subject to the periodic reporting requirements of Rules 13a-13 and 15d-13 without restriction. Issuers that do not elect semiannual reporting would continue to comply with existing Form 10-Q requirements.

The content of Form 10-S would be modeled in significant respects on Form 10-Q and would require interim financial statements and accompanying disclosures for the first six months of the issuer's fiscal year, with filing deadlines generally aligned with the timing

4 Proposing Release, at 24970-24971.

structure applicable to existing Form 10-Q filers, except that issuers would no longer file first- and third- quarter reports. The proposal includes conforming amendments to Regulation S-X addressing the presentation of interim financial statements, comparative-period

information, and related requirements associated with the transition from quarterly to semiannual disclosure.5

The Commission identifies two principal objectives underlying the proposal. First, the Commission states that reducing the frequency of mandatory interim reporting may decrease compliance costs associated with preparing, reviewing, and filing periodic reports, including accounting, legal, auditing, and internal administrative expenses.6 Second, the Commission states that less frequent mandatory reporting may reduce managerial incentives to focus on short-term financial results and thereby facilitate longer-term planning and investment.7

The Commission's economic analysis evaluates these asserted benefits while acknowledging possible effects on investors, analysts, market quality, information availability, and capital formation. The Commission solicits comment on whether the optional design will produce adverse selection in the reporting population, whether reduced disclosure frequency will impair market quality and analyst coverage, and whether form simplification rather than frequency reduction would be a more appropriate policy to pursue. As discussed in this report, the Commission's treatment of these questions as matters for comment rather than subjects of inquiry reflects a deficiency in the Commission's economic analysis.

III. The Economic Analysis Contained in the Proposing Release Is Incomplete and Does Not Provide a Reasoned Basis for Permitting Optional Semiannual Reporting

A. The Commission's Economic Analysis Fails to Quantify or Reasonably Consider the Costs of Optional Semiannual Reporting

The Commission's economic analysis recognizes that reducing the frequency of mandatory periodic reporting could affect the quantity and timeliness of information available to investors. However, the analysis does not fully evaluate the potential consequences of those changes for market quality. The Commission's economic analysis fails

5 Proposing Release, at 24970-24976.

6 Proposing Release, at 25016.

7 Proposing Release, at 24974.

to adequately analyze the mechanisms through which reduced disclosure frequency may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital. As a result, the Commission's economic analysis understates the potential effects of an optional semiannual reporting regime on the broader market in addition to those issuers electing less frequent disclosure.

The failure of the Commission's economic analysis to fully evaluate the potential consequences of semiannual reporting on market quality is particularly notable because substantial peer-reviewed literature has examined the relationship between corporate disclosure and market quality. That literature generally finds that more frequent and more informative public disclosure reduces information asymmetry between informed and uninformed market participants and improves the efficiency with which securities markets incorporate information into prices.8

The mechanism by which disclosure affects market quality is well understood in the market microstructure literature. For example, mandatory periodic disclosure mitigates against adverse selection which arises when market makers or liquidity providers face the risk that trading counterparties possess private information not reflected in market prices. Because liquidity providers cannot directly observe whether a particular order originates from an informed or uninformed trader, they protect themselves by widening bid-ask spreads to compensate for expected losses to informed order flow. The magnitude of the adverse-selection component of the spread therefore depends, in part, on the amount of private information available to informed traders relative to the public information available to the

market.
Mandatory periodic disclosure mitigates this problem by reducing informational disparities among market participants. Regular public disclosure causes information to enter the marketplace on a broadly contemporaneous basis, reducing the informational advantage of insiders and other informed traders. A reduction in mandatory disclosure frequency can therefore be expected to increase the amount of private information available between reporting dates and thereby result in increased adverse-selection costs in trading.
The Commission acknowledges that reduced reporting frequency may affect information asymmetry, but it does not fully analyze how that effect may translate into
8 Lawrence R. Glosten & Paul R. Milgrom, Bid, Ask and Transaction Prices in a Specialist Market with
Heterogeneously Informed Traders, 14 J. Fin. Econ. 71 (1985); Douglas W. Diamond & Robert E. Verrecchia,
Disclosure, Liquidity, and the Cost of Capital, 46 J. Fin. 1325 (1991).

observable market-quality outcomes. In particular, the Proposing Release does not evaluate whether issuers electing semiannual reporting may experience wider bid-ask spreads, lower market liquidity, reduced trading activity, or a higher cost of capital as a result of less frequent disclosure.
The empirical disclosure literature provides substantial evidence that disclosure quality and market quality are closely linked. In their comprehensive review of the disclosure literature, Healy and Palepu (2001) conclude that corporate disclosure plays a central role in reducing information asymmetries between managers and outside investors and thereby improves capital-market functioning.9 Likewise, Leuz and Verrecchia (2000) examine German firms that voluntarily adopted international reporting standards, a commitment associated with more extensive disclosure, and find evidence of reduced information asymmetry as reflected in lower bid-ask spreads and higher share turnover.
10 These findings
are consistent with the broader theoretical prediction that enhanced disclosure improves liquidity and lowers the cost of capital.
Although neither study directly evaluates the effects of moving from quarterly to semiannual reporting, both support the proposition that disclosure frequency and disclosure quality can affect market quality through information-asymmetry channels. The Commission's economic analysis does not analyze this literature or explain the consequences of reduced mandatory disclosure as contemplated by the proposed rule.
This omission is significant because any increase in bid-ask spreads or reduction in liquidity represents a real economic cost borne by investors and issuers. Wider spreads increase transaction costs for investors, reduce market liquidity, and may increase the expected return demanded by investors as compensation for higher adverse-selection risk.
A reasoned economic analysis therefore requires more than a qualitative acknowledgment that information asymmetry may increase under a semiannual reporting regime. It requires an assessment of how reduced disclosure frequency may affect the market-quality metrics through which information asymmetry is revealed, including bid-ask spreads, liquidity, trading volume, and the cost of capital. Because the Proposing Release does not undertake that analysis and does not engage with the substantial academic literature linking
9 Healy & Palepu, “Information Asymmetry, Corporate Disclosure, and the Capital Markets: A Review of the
Empirical Disclosure Literature,” 31 J. Acct. & Econ. 405 (2001).
10 Leuz & Verrecchia, “The Economic Consequences of Increased Disclosure,” 38 J. Acct. Res. (Supp.) 91
(2000).

disclosure and market quality, it provides an incomplete assessment of the potential economic costs of this aspect of the proposed rule.

The Proposing Release presents a detailed quantitative estimate of the compliance cost savings the proposed rule is expected to generate. The Commission estimates net annual savings of approximately $198,000 per electing issuer, projects aggregate annual savings of $394 million assuming a 20 percent adoption rate and derives a ten-year present value of $2.9 billion to $3.4 billion using standard discounting. These estimates are presented as the basis for the Commission's conclusion that the proposed rule generates net benefits.

What the Proposing Release does not present is any corresponding quantification of the costs the rule is predicted to generate. The most significant of these is an increase in the cost of capital for electing issuers resulting from reduced disclosure frequency and the information asymmetry it produces. The Commission acknowledges in general terms that reduced disclosure may affect information asymmetry and market quality, but it does not undertake any rigorous analysis of how the proposed rule might impact an issuer's cost of capital.

The theoretical and empirical literature establishing the link between disclosure frequency and cost of capital is well-developed. Diamond and Verrecchia (1991) demonstrate that reduced public disclosure increases information asymmetry between firms and outside investors, raising the required return on equity by reducing market liquidity and widening bid-ask spreads.11 Leuz and Verrecchia (2000) provide empirical estimates: firms that commit to increased disclosure experience reductions in their cost of capital of one to three percentage points.12 The Commission's economic analysis cites Healy and Palepu (2001), which synthesizes this literature and documents the consistent association between disclosure quality and required returns.13 The Commission provides no explanation for why it relies on this literature to support claims about short-termism and compliance burdens while excluding its implications for a rigorous analysis of the proposed rule's likely impact on the cost of capital.

11 Douglas W. Diamond & Robert E. Verrecchia, Disclosure, Liquidity, and the Cost of Capital, 46 J. Finance
1325 (1991).

12 Christian Leuz & Robert E. Verrecchia, The Economic Consequences of Increased Disclosure, 38 J.
Accounting Research (Supp.) 91 (2000).

13 Paul M. Healy & Krishna G. Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets:
A Review of the Empirical Disclosure Literature, 31 J. Accounting & Econ. 405 (2001).

The significance of the Commission's failure to quantify cost of capital effects can be seen by considering a break-even analysis whereby the Commission could ask what magnitude of increase in the cost of capital would offset the Commission's claimed net benefit of the proposed rule.

In order to conduct such a break-even analysis, the Commission would need to: (1) establish the average financial profile of a firm in the affected population; (2) quantify the dollar impact of a 1 percent Weighted Average Cost of Capital (WACC) increase on that average firm; and (3) calculate how small a WACC increase is needed to fully offset the Commission's claimed net benefit. Such an analysis would establish a break-even threshold that could then be compared to the likely change in WACC caused by the election of semiannual reporting.

In sum, the Proposing Release acknowledges that semiannual reporting may reduce the amount of information available to investors but does not fully analyze the potential implications for market quality. The Commission has not adequately evaluated the potential consequences of an optional semiannual reporting regime on information asymmetry,

liquidity, bid-ask spreads, price efficiency, analyst activity, or the cost of capital. Nor has it sufficiently considered whether the proposal's optional structure could generate adverse-selection effects that concentrate any deterioration in market quality among the issuers for which frequent disclosure is most valuable to investors. The impact of reduced reporting frequency on market quality is only superficially acknowledged in the Commission's economic analysis, despite being central to the Commission's statutory determinations regarding efficiency, competition, capital formation, and the public interest.

B. The Commission's Economic Analysis Fails to Account for Fragmentation of Reporting Regimes, Comparability Loss, and Spillover Effects

Semiannual reporting would make cross-company comparisons more difficult, thus increasing costs for investors seeking to identify economically similar firms or conduct peer-group analysis, relative valuation exercises, or performance benchmarking. Allowing certain firms to opt into different reporting frequencies may impair comparability, which can have spillover effects even on firms that still choose to maintain quarterly reporting by fragmenting peer group information. The process where financial reports by one firm convey information about other firms in the same industry or peer group may be impaired when reporting periods are not aligned.

The proposed rule would introduce the possibility that otherwise comparable issuers operate under different interim reporting schedules. Under the current regime, virtually all Exchange Act reporting companies subject to Form 10-Q requirements provide standardized interim reports on a common quarterly cadence. Under the proposed rule, some issuers would continue quarterly reporting while others would elect semiannual reporting, and some semiannual filers may supplement required reports with varying forms of voluntary interim disclosure. As a result, investors, analysts, and other market participants would increasingly evaluate firms using information that differs not only in content but also in timeliness and frequency.

Because the election to use semiannual reporting is optional and may be revisited over time, differences in reporting frequency could become a persistent feature of the reporting landscape. The principal economic question is whether the benefits of issuer flexibility outweigh the costs associated with reduced uniformity and comparability in the timing and availability of public information.

The academic literature has long emphasized the importance of comparability in financial reporting. For example, De Franco, Kothari, and Verdi (2011) find that greater accounting comparability is associated with improved analyst performance, greater information transfer across firms, and lower information acquisition costs.14 Although this literature focuses primarily on the comparability of accounting outputs rather than reporting frequency itself, its underlying insight is relevant in that investors derive value when information about economically similar firms can be evaluated using common benchmarks and comparable reporting schedules.

The most immediate comparability effect of the proposal arises from differences in the timeliness of publicly available information among otherwise similar firms. Under the current regime, peer firms generally disclose interim financial information on a common quarterly schedule. Under the proposed rule, a quarterly filer may provide first-quarter and third-quarter financial results while a semiannual-reporting peer may not provide a comparable regulatory filing covering the same period. At various points during the year, investors comparing firms within the same industry may therefore have access to different amounts of verified information regarding recent operating performance.

14 Gus De Franco, S.P. Kothari & Rodrigo S. Verdi, The Benefits of Financial Statement Comparability, 49 J.
Accounting Research 895 (2011).

The resulting challenge is not that peer comparison becomes impossible, but that it becomes more costly and potentially less precise. Analysts may need to rely on older financial statements, management guidance, voluntary earnings releases, industry data, or model-based estimates to evaluate firms that are not reporting on the same schedule. These adjustments can restore some degree of comparability, but they require additional effort and introduce additional estimation errors.

The Commission acknowledges this issue in Question 7, which asks whether differences in reporting frequency could affect comparisons among issuers. Yet the economic analysis does not attempt to evaluate the magnitude of those effects or the extent to which investors and intermediaries would incur additional costs to compensate for reporting-frequency differences.

The potential effects on comparability may be particularly relevant if election decisions are concentrated within particular industries or issuer types. The Proposing Release solicits comment on whether adoption rates may differ across industries and notes that certain categories of issuers may have stronger incentives to elect semiannual reporting than others. If choosing semiannual reporting is correlated with characteristics such as firm size, growth stage, analyst coverage, or financing needs, peer groups may become segmented in ways that are themselves economically meaningful.

Such clustering would not necessarily eliminate comparability within industries, but it could complicate relative valuation exercises. Analysts may choose to compare firms using a mixture of current-quarter data for some issuers and older semiannual information for others. This could affect earnings forecasts and other analyses that rely on contemporaneous and synchronized financial information.

The proposal may also affect comparability over time for individual issuers. If an issuer elects semiannual reporting for one period and subsequently returns to quarterly reporting, users of financial statements may encounter discontinuities in the availability and granularity of interim information. Historical trend analysis often relies on consistent observation intervals. Changes in reporting frequency do not make such analysis impossible, but they may require analysts to reconstruct or estimate missing interim observations in order to maintain a consistent time series.

The proposed rule may create comparability issues across markets and investment products. For example, across debt and equity markets debt investors may receive quarterly financial reporting as a requirement in bond covenants, while equity investors would rely on

semiannual disclosures from issuers who elect semiannual reporting. Across products, mixed reporting cadences across issuers could impede comparability and complicate portfolio construction for financial market indices and exchange traded funds (ETFs). This potential lack of comparability across markets and products will likely increase information asymmetry and potentially distort relative pricing between debt and equity. This issue is not addressed in the Commission's economic analysis.

The Commission's economic analysis recognizes the potential for issues related to comparability in its request for comment regarding issuer elections and transitions between reporting regimes. However, the economic analysis does not evaluate the extent to which semiannual reporting may increase costs for investors and analysts.

Comparability has value not only at the level of individual investment decisions but also for market-wide information systems. Intermediaries such as investment managers, research providers, data vendors, credit analysts, benchmarking services, and academic researchers frequently rely on standardized reporting schedules to aggregate and compare information across firms.

These market intermediaries do not depend on the comparability of any particular pair of companies but on the synchronized, contemporaneous availability of standardized financial data across a defined population of issuers. These intermediaries are not themselves

parties to any individual issuer's reporting frequency decision. However, the economic consequences of issuer decisions spill over to these participants, that is, the index providers, passive fund managers, credit analysts, and benchmark users. The Commission's economic analysis does not address the economic impact on this category of market participant.

A voluntary reporting regime would not eliminate the ability of these intermediaries to perform such functions, but it could increase the costs of data collection and analysis. Firms reporting on different schedules would require additional adjustments to produce comparable datasets, and some information users may face greater uncertainty when comparing companies whose most recent regulatory disclosures cover different reporting periods.

These costs would fall largely on investors and information intermediaries rather than on issuers themselves. As a result, these costs may not be reflected in The Commission's economic analysis that looks to issuer-level compliance-cost estimates. Yet these costs are relevant to any assessment of the proposed rule's overall economic consequences.

The Proposing Release suggests that a reduction in mandatory disclosure may be partially offset by voluntary quarterly disclosures, including earnings releases, investor presentations, and other interim communications. That possibility, however, does not mitigate the proposed rule's costs from an investor perspective. The principal benefit of the current framework is that information is disclosed using a common framework. For investors, analysts, and asset managers, this fragmentation increases information-processing costs and complicates financial modeling, peer-group analysis, performance benchmarking, and relative valuation exercises. Instead of analyzing companies using comparable and contemporaneous information, market participants would be required to reconcile information from differing reporting periods.

The Commission cannot assume that voluntary disclosure will eliminate comparability concerns. Rather, the relevant question is whether voluntary disclosure practices would be sufficiently widespread, consistent, and reliable to preserve the informational benefits currently associated with standardized quarterly reporting.

C. The Commission's Economic Analysis Overstates the Cost Savings from Reduced Reporting Frequency

The Commission's economic analysis overstates the cost savings likely to result from reduced reporting frequency. Several features of the current reporting regime illustrate why reporting costs may not decline proportionately with filing frequency. First, much of the compliance infrastructure necessary to support public-company reporting must be maintained continuously. Accounting personnel, internal-control systems, disclosure controls, legal costs, financial reporting software, and financial close procedures remain necessary whether an issuer files three interim reports annually or one. These resources are not easily scaled in proportion to the number of required filings. Consequently, eliminating a filing may reduce incremental reporting costs without materially reducing the fixed costs of maintaining a reporting organization.

Second, many substantive reporting obligations continue under the proposed regime. Semiannual reporting would still require the preparation of interim financial statements, comparative-period disclosures, auditor review procedures, management review, and compliance with applicable accounting and disclosure requirements. A significant portion of the underlying compliance infrastructure would therefore remain necessary under Form 10-S.

Third, the Commission acknowledges the possibility that many issuers electing semiannual reporting may continue to disseminate quarterly earnings information voluntarily for lenders, debt investors, counterparties, boards, rating agencies, and internal management purposes. In addition, counterparties under financing agreements, credit facilities, bond indentures, and ISDA arrangements often require quarterly or even monthly financial

reporting. If firms continue to prepare quarterly financial information, and communicate quarterly performance to investors, much of the operational work associated with quarterly reporting may persist. In that circumstance, the proposal would eliminate only a subset of the activities associated with Form 10-Q compliance, leaving many of the underlying information-production costs unchanged.

This distinction matters because it bears directly on the reliability of the proposal's cost-benefit analysis. If a substantial share of Form 10-Q costs is attributable to complexity rather than frequency, then estimates of cost savings derived from reducing the number of filings may overstate the economic benefits of the proposal. At the same time, the principal costs associated with reduced reporting frequency would remain unchanged.

The proposed rule does not attempt to decompose Form 10-Q compliance costs into frequency-sensitive and frequency-insensitive components. In effect, the Commission's economic analysis treats reporting frequency as a proxy for reporting burden without first establishing that the two are closely linked. Yet the existence of a plausible complexity-based explanation for reporting costs suggests that reporting frequency and reporting burden are not interchangeable concepts. Before concluding that reduced reporting frequency is an efficient response to reporting costs, the Commission should first determine how much of those costs arise from reporting frequency and how much arise from the substantive requirements accompanying periodic reports. That decomposition is necessary before any reasoned determination that a frequency-based remedy is appropriately matched to the compliance burden the proposal seeks to address.

The Commission's own request for comment suggests that it recognizes the distinction. Question 15 asks whether the Commission should simplify the content requirements of Form 10-Q as an alternative or complement to reducing reporting frequency. The existence of that question implicitly acknowledges that at least some portion of Form 10-Q's compliance burden may derive from the complexity and scope of required disclosures rather than from the fact that reports are filed quarterly. Yet the economic analysis does not estimate the relative importance of these two sources of cost, nor does it evaluate the

potential benefits of an alternative specification of the proposed rule focused on scope, complexity, and format requirements of issuer reporting regardless of frequency. The proposed rule therefore identifies a potentially reasonable alternative without analyzing whether that alternative would address the perceived burden more directly and with fewer consequences for investors.

Potential approaches for simplifying current reporting requirements include simplifying interim disclosure requirements, modifying comparative-period presentation requirements, reducing XBRL obligations for interim filings. Whether such alternatives would be superior to a reduction in reporting frequency is ultimately an empirical question. However, the Commission does not conduct this analysis.

The Proposing Release argues that cost savings accruing to companies electing semiannual reporting could encourage additional companies to become or remain a public company.

15 However, the Commission's economic analysis never concludes that the proposed rule is likely to increase the number of public companies or the amount of capital raised through registered offerings. Nor does it even attempt to estimate the magnitude of any such effect. Importantly, the Commission concedes that "non-regulatory factors may play a more significant role in driving initial public offering activity.

" 16 A central justification for the proposed rule is therefore contradicted by the Commission itself and otherwise left entirely unsubstantiated.

Empirical evidence cited in the Proposing Release supports the argument that rather than regulatory compliance costs, the dominant factor keeping companies private longer and

reducing IPO volume has been the significant increase in the availability of private capital in recent years.
17 As private capital has become more widely available, companies that would previously have had limited funding alternatives to a public offering can now raise capital at
15 Proposing Release, at 24988.
16 Proposing Release, at 24988 FN 138: “While savings associated with the proposed amendments may be one factor in a company’s decision to go public (or to stay public), we also acknowledge that non-regulatory factors may play a more significant role in driving initial public offering activity.”
17 Michael Ewens, Kairong Xiao & Ting Xu, “Regulatory Costs of Being Public: Evidence from Bunching Estimation,” 153 J. Fin. Econ. 103775 (2024) (estimating that regulatory costs may explain only about 7.3 percent of the decline in the likelihood of initial public offerings after 2000, and stating that non-regulatory factors, such as abundant private equity financing, changing economies of scale and scope, and changing acquisition behavior, are likely to have played a more important role).

scale and at favorable valuations while remaining private. Global private capital assets under management rose to $16 trillion in 2024.18

D. The Commission's Economic Analysis Fails to Adequately Address Adverse Selection in the Choice of Reporting Frequency

A central feature of the proposed rule is that participation in the semiannual reporting regime would be optional. The Commission frames the optional design as a virtue of the proposed rule because it provides issuers with the “flexibility to determine the frequency of interim reporting that best serves the company and its investors.”19 This framing treats reporting frequency as a preference variable that issuers are better positioned than regulators to optimize, and it underlies the Commission’s reliance on market forces to discipline the process. There are several problems with this framing, including that it assumes the election is informationally neutral in that market participants will not draw inferences from an issuer’s decision with respect to reporting frequency.

Under the current mandatory quarterly regime, the market draws no adverse inference from quarterly reporting, because all reporting companies report on the same schedule and the reporting decision conveys no issuer-specific information. The proposed rule converts this informationally neutral act into an informationally significant one.

The voluntary disclosure literature provides the relevant analytical framework. Verrecchia (1983) and Dye (1985) demonstrate that disclosure choices may convey information because firms possess private information about their circumstances and incentives that is not fully observable to investors.20 In this literature, once disclosure becomes discretionary, the decision whether to disclose (or in this case, whether to remain subject to quarterly reporting) can itself become informative.

Under the current regime, investors generally observe a common quarterly reporting schedule across Exchange Act reporting companies. Because reporting frequency is prescribed by rule, investors ordinarily cannot infer anything about a firm’s characteristics from its reporting choice. Under the proposed rule, investors would have reason to ask
18 PricewaterhouseCoopers, Private Capital at a Crossroads: Industry Convergence (2025), available at https://www.pwc.com/gx/en/issues/business-model-reinvention/how-we-fund-and-insure/private-

equity-
industry-convergence.html.
19 Proposing Release, at 25016.
20 Verrecchia, R.E., Discretionary Disclosure, 5 J. Acct. & Econ. 179, 181–84 (1983); and Dye, R.A., Disclosure
of Nonproprietary Information, 23 J. Acct. Res. 123, 123–25 (1985).

whether firms electing semiannual reporting differ from firms choosing to remain quarterly reporters.
The Proposal's estimates regarding adoption rates are flawed and incomplete. At the outset, the Commission provides virtually no support for its estimate that 20 percent of companies will adopt Form 10-S. For example, the Commission's estimate appears to rely heavily on a survey conducted by a single exchange that represented the self-reported views of approximately 6 percent of the exchange's U.S. quarterly-reporting population.
21 The
survey participants were not randomly selected but instead were comprised of a self-selected group of companies who had demonstrated interest in public company regulatory reforms.
The Commission's adoption rate analysis does not examine which subset of companies may adopt semiannual reporting. The Proposing Release acknowledges the possibility of differential adoption rates but does not model the determinants of election behavior or the implications of self-selection for market outcomes. As a result, the Commission's economic analysis implicitly evaluates the proposed rule as though issuers electing semiannual reporting and those that do not were broadly comparable groups.
One potential source of adverse selection arises from differences in compliance costs across issuers. However, reporting costs are unlikely to be distributed uniformly across firms. Companies with multiple business lines, extensive geographic operations, complex financing arrangements, significant acquisition activity, or extensive disclosure obligations may incur substantially higher compliance costs than simpler firms in preparing interim reports.
These differences in compliance costs raise the question of whether the population most likely to elect semiannual reporting may differ systematically from the population least likely to elect it. If so, the Commission cannot evaluate the proposal solely by estimating average compliance-cost savings across all issuers. It must also consider whether the issuers generating the largest private benefits from the election of semiannual reporting are the same issuers whose reduced reporting frequency would impose the largest informational costs on investors.
The election of semiannual reporting may also be influenced by an issuer's financial condition. Quarterly reporting provides investors, creditors, counterparties, and other stakeholders with regular updates regarding a firm's operating performance and financial position. Firms facing elevated uncertainty, liquidity pressures, deteriorating performance, or
21 The survey obtained responses from 187 companies out of the exchange's approximately 3,100 listed issuers.
183 of the 187 responding companies answered the question about semiannual reporting.

heightened financing needs may have stronger incentives to reduce reporting-related scrutiny than firms facing fewer financing constraints. At the same time, investors may place greater value on timely information about those firms precisely because uncertainty is elevated.
This observation does not imply that financially constrained firms would elect semiannual reporting in disproportionate numbers. Rather, it suggests that adoption rates could be correlated with leverage, credit quality, earnings volatility, financing needs, or other indicators of financial condition. The Proposing Release does not analyze these factors or estimate how the informational value of quarterly reporting may differ across firms.
The critical point is not that issuers electing semiannual reporting would necessarily

be lower-quality firms. It is that the election decision itself becomes a signal, and investors cannot unscramble the signal at the individual-firm level. Because the private considerations underlying a reporting election are unobservable, rational market participants cannot distinguish firms that elect semiannual reporting for benign reasons from those that elect it to limit disclosure of adverse information. They will instead form expectations about the electing population as a whole, that is, discounting valuations to reflect the possibility that the group is systematically skewed toward firms with unfavorable private information. This is the adverse selection problem analyzed by Verrecchia (1983) and Dye (1985) in the voluntary disclosure context. The discount falls on all electing issuers regardless of their individual motivations, and it is therefore largest precisely among the firms for whom reduced reporting frequency would be a genuine operational benefit rather than a strategic concealment device. This is the mechanism through which adverse selection imposes a cost on the rule's intended beneficiaries, and the Commission's economic analysis does not address it.

The market-microstructure literature provides a framework for understanding this possibility. Glosten and Milgrom (1985) demonstrate that greater uncertainty regarding the distribution of information among market participants can increase adverse-selection costs in trading and contribute to wider bid-ask spreads.22 Diamond and Verrecchia (1991) similarly show how disclosure can reduce information asymmetry and improve market liquidity, thereby lowering the cost of capital.23 Huang and Stoll (1997), Easley and O'Hara (1987, 1992) establish empirically that an adverse selection component is a consistently present and

22 Lawrence R. Glosten & Paul R. Milgrom, Bid, Ask and Transaction Prices in a Specialist Market with
Heterogeneously Informed Traders, 14 J. Fin. Econ. 71 (1985).

23 Douglas W. Diamond & Robert E. Verrecchia, Disclosure, Liquidity, and the Cost of Capital, 46 J. Fin. 1325
(1991).

economically meaningful portion of the bid-ask spread in trading.

24 These studies identify
mechanisms through which a reduction in mandatory disclosure frequency could affect trading conditions and financing costs.

Evidence from foreign reporting-frequency reforms provides useful, though imperfect, evidence regarding these issues. The European Union's 2013 elimination of mandatory quarterly reporting has generated a growing empirical literature examining how firms and market participants responded when quarterly reporting became less prevalent. Some studies find evidence consistent with a deterioration in firms' information environments, including reduced analyst coverage, lower forecast accuracy, and reduced market liquidity, while others find more limited effects and emphasize substantial heterogeneity across firms, disclosure practices, and market settings.
25

These studies do not provide a direct estimate of the effects of the proposed rule, which differs in important respects from the European reforms. Nonetheless, they demonstrate that adoption decisions, information environments, and market-quality outcomes may be interconnected. The existence of this literature makes the absence of a more developed analysis of self-selection effects in the proposing release particularly notable.

The central issue is not whether every issuer electing semiannual reporting is trying to withhold information. Rather, it is whether the Commission can reasonably assess the proposal's consequences without analyzing who is likely to elect semiannual reporting and how those election decisions may affect investor perceptions, information asymmetry, market liquidity, and the cost of capital. Because the proposal’s economic effects depend critically on the composition of the adopting population, a rigorous analysis of adverse-selection effects needs to be a necessary component of the Commission's overall cost-benefit

assessment contained within its economic analysis.
24 Roger D. Huang & Hans R. Stoll, The Components of the Bid-Ask Spread: A General Approach, 10 Rev. Fin.
Stud. 995 (1997); Easley, David & Maureen O'Hara, Price, Trade Size, and Information in Securities Markets,
19 J. Fin. Econ. 69 (1987); and Easley, David & Maureen O'Hara, Time and the Process of Security Price
Adjustment, 47 J. Fin. 577 (1992).
25 See: Filip, Andrei, Junqi Liu & Andreea Moraru-Arfire, Shaping the Information Environment: International
Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors, 39 J. Acct. Aud. & Fin. 754
(2024); Nallareddy, Sreedhar T., Pozen, Robert C., & Rajgopal, Shiva, Consequences of Mandatory Quarterly
Reporting: The U.K. Experience, 72 Vill. L. Rev. 429 (2017); Thorsten Bornemann et al., The Consequences of
Abandoning the Quarterly Reporting Mandate, 35 Eur. Acct. Rev. (2025).

E. The Commission’s Economic Analysis Fails to Adequately Consider How
Reducing Reporting Frequency Weakens Managerial Accountability and
Diminishes the Value of Market Feedback
The Commission’s economic analysis fails to adequately consider how reducing
reporting frequency may increase principal-agent costs by inhibiting the ability of investors to
monitor managerial performance and to intervene to hold management accountable. The
Commission’s economic analysis acknowledges that reducing the frequency of mandatory
periodic reporting could exacerbate principal-agent problems between managers and
shareholders. The Commission's treatment of this issue is, however, brief, largely qualitative,
and unaccompanied by any meaningful attempt to assess the likely magnitude of these
effects. Although the Commission’s economic analysis recognizes the concern in general
terms, it does not engage with the substantial body of academic literature examining how
disclosure frequency affects managerial accountability, information asymmetry, earnings
management, and the effectiveness of corporate governance mechanisms.
The result is an economic analysis that identifies agency costs as a potential
consequence of the proposed rule but does not meaningfully assess either their likely
magnitude or the mechanisms through which they could arise.
Standard agency theory, originating with Jensen and Meckling (1976), holds that
managers have private incentives that may diverge from shareholder interests, and that
mechanisms for monitoring managerial behavior reduce the welfare losses associated with
that divergence.26 Periodic public disclosure is one such mechanism because it requires
managers to produce structured, auditor-reviewed accounts of financial performance at
regular intervals, reducing the informational advantage that management holds over outside
investors and limiting the duration over which deviations from shareholder-maximizing
behavior can operate undetected.27 Shleifer and Vishny (1997) identify disclosure as a key
element of corporate governance infrastructure because it constrains opportunistic managerial
behavior through external scrutiny. Healy and Palepu (2001) conclude that mandatory
26Michael C. Jensen & William H. Meckling, Theory of the Firm: Managerial Behavior, Agency Costs and
Ownership Structure, 3 J. Fin. Econ. 305 (1976).
27Andrei Shleifer & Robert W. Vishny, A Survey of Corporate Governance, 52 J. Fin. 737 (1997).

disclosure requirements reduce information asymmetry and improve the effectiveness of
external monitoring of managerial performance.

28
The implications for the proposed rule are straightforward. Reducing the frequency of reports from four per year to two lengthens the period during which management may possess information not subject to mandatory public disclosure. To the extent that periodic reporting promotes managerial accountability and facilitates investor monitoring, a reduction in reporting frequency may weaken those governance mechanisms. The Commission acknowledges this possibility but does not evaluate the relevant empirical literature or attempt to assess the likely magnitude of these effects with respect to the proposed rule.
A substantial body of empirical research finds that managers have incentives to manage reported earnings, particularly around benchmarks such as avoiding losses, meeting analyst expectations, or avoiding earnings declines.29 More frequent disclosure can constrain such behavior by increasing the frequency of external monitoring and reducing the period over which accrual-based distortions may remain undisclosed.30
The literature indicates that reducing mandatory reporting frequency could weaken these monitoring mechanisms. Less frequent reporting lengthens the interval between mandatory disclosures, potentially increasing management's discretion over the timing and presentation of financial information and reducing the frequency with which investors, analysts, auditors, and boards of directors can evaluate reported performance against underlying operating results.
Coffee (1984) identifies the reduction of managerial discretion over the timing and content of disclosures as one of the central governance functions of mandatory disclosure requirements. Quarterly reporting limits management’s ability to delay the disclosure of adverse developments or to strategically time the release of unfavorable information.
31
Reducing reporting frequency necessarily weakens that constraint. The proposed rule’s
28Paul M. Healy & Krishna G. Palepu, Information Asymmetry, Corporate Disclosure, and the Capital Markets:
A Review of the Empirical Disclosure Literature, 31 J. Acct. & Econ. 405 (2001).
29 David Burgstahler & Ilia Dichev, Earnings Management to Avoid Earnings Decreases and Losses, 24 J. Acct.
& Econ. 99 (1997).
30Patricia M. Dechow, Richard G. Sloan & Amy P. Sweeney, Detecting Earnings Management, 70 Acct. Rev.
193 (1995).
31John C. Coffee, Jr., Market Failure and the Economic Case for a Mandatory Disclosure System, 70 Va. L.
Rev. 717 (1984) (arguing that mandatory disclosure reduces managerial opportunism by removing the issuer’s
discretion over timing and content of disclosures).

optional structure reintroduces the governance problem that mandatory quarterly reporting was designed to address.
Quarterly reporting creates recurring occasions on which managerial performance is evaluated by investors, analysts, creditors, and other market participants. Earnings releases, Form 10-Q filings, management discussion and analysis, and related communications collectively facilitate external scrutiny of managerial decisions and firm performance. They also improve the information content of stock prices, allowing managers to receive more timely and accurate feedback from investors regarding the market’s assessment of corporate performance and strategic decisions.
Reducing mandatory reporting frequency lengthens the interval between these structured monitoring events. To the extent that external scrutiny influences managerial behavior, a reduction in reporting frequency may delay the identification of operational

underperformance, reduce pressure for corrective action, and weaken the connection between observed performance and market discipline. These potential effects are particularly relevant for firms with weaker internal governance structures, where external monitoring may play a more significant role. The Commission's economic analysis does not evaluate whether these governance effects are likely to occur, whether they may vary across firms, or whether they could offset some of the benefits the Commission attributes to reduced reporting frequency.
Semiannual reporting lengthens the window during which underperforming managers are insulated from this form of public accountability. A manager whose operating decisions are producing deteriorating results will not be required to disclose that deterioration to public investors for up to six months; the quarterly earnings release that would otherwise force acknowledgment and investor response is simply absent. The governance consequences fall on the shareholders of electing issuers.
The Commission's principal justification for the proposed rule rests in part on the premise that quarterly reporting encourages managerial short-termism by increasing pressure to meet near-term earnings targets. In support of this proposition, the proposed rule cites Graham, Harvey, and Rajgopal (2005), which reports survey evidence indicating that many chief financial officers perceive pressure to meet earnings benchmarks.32 That survey, however, does not establish that mandatory quarterly reporting is the principal cause of such
32 John R. Graham, Campbell R. Harvey & Shiva Rajgopal, The Economic Implications of Corporate Financial
Reporting, 40 J. Acct. & Econ. 3 (2005).

behavior, nor does it demonstrate that reducing reporting frequency would mitigate the underlying incentives.
The Commission offers no justification of why a six-month reporting cycle, which is still a short-term cycle, would fall below a threshold at which short-termism would cease to operate. If short-termism is caused by managing to the next reporting date, then moving the reporting date from 90 to 180 days does not cure the problem, it merely lengthens the interval between episodes. The Commission offers no theoretical or empirical evidence that semiannual reporters behave differently from quarterly reporters with respect to long-term investment.
Other literature suggests that to the extent short-termism exists, it is the result of factors other than reporting frequency. Dechow and Sloan (1991), for example, attribute reductions in research and development expenditures primarily to managerial horizon problems associated with incentives created by the departure date of a CEO.
33 Similarly,
Edmans, Fang, and Lewellen (2017) find that investment distortions are closely associated with equity-vesting incentives and compensation structures.34 These studies suggest that short-termism may arise from compensation arrangements, managerial career concerns, and other incentive structures. Accordingly, the Commission's conclusion that reducing reporting frequency will meaningfully alleviate short-termism rests on a causal relationship that the cited literature does not clearly establish.
Hillegeist et al. (2026) offers a different narrative on reporting frequency and managerial short-termism not considered in the Commission's economic analysis.35 The paper's central question is whether mandatory financial reporting frequency affects the quality of corporate investment decisions. Specifically, the authors address the question of whether more frequent reporting improves or worsens long-term investment behavior. The paper's findings run in precisely the opposite direction from what the Commission assumes. The authors find that more frequent reporting enhances the informational role of stock prices and enables managers to make better-informed long-term investment decisions, and
33 Patricia M. Dechow & Richard G. Sloan, Executive Incentives and the Horizon Problem: An Empirical

Investigation, 14 J. Acct. & Econ. 51 (1991).
34 Alex Edmans, Vivian W. Fang & Katharina A. Lewellen, Equity Vesting and Investment, 30 Rev. Fin. Stud.
2229 (2017) (documenting the relationship between short-duration equity compensation and reductions in long-
term investment).
35 Hillegeist, Stephen A., Asad Kausar, Arthur Kraft, and You-il (Chris) Park. "More Frequent Financial
Reporting and Market Feedback Effect: Evidence from U.S. and EU Regulatory Changes." Journal of
Accounting and Public Policy 56 (March 2026): 107421. https://doi.org/10.1016/j.jaccpubpol.2026.107421.

improves profitability as a result of improved efficiency in capital allocation. These findings point in the opposite direction from the Commission's conclusion. Rather than promoting better long-term decision-making, reducing reporting frequency would degrade the informational content of stock prices and diminish managers' ability to learn from market signals when making long-term investment decisions. This implies that the proposed rule would cause short-termism rather than curing it.
At the same time, a reduction in reporting frequency may weaken monitoring mechanisms that address distinct agency problems, including earnings management and managerial entrenchment. Although the proposed rule notes that firms could continue to provide voluntary quarterly updates, voluntary disclosure cannot be assumed to provide an equivalent substitute for mandatory disclosure. The disclosure literature has long recognized that managers possess incentives to disclose favorable information while delaying or withholding unfavorable information. As a result, voluntary disclosure regimes generally do not eliminate information asymmetries to the same extent as mandatory reporting requirements.
Regulation FD prohibits the selective disclosure of material nonpublic information to certain market participants without simultaneous public disclosure.36 It does not, however, prohibit insiders from holding material nonpublic information; it restricts only its selective communication. Reducing mandatory reporting frequency would lengthen the intervals during which corporate insiders possess information that has not yet been disclosed through required public filings. To the extent that mandatory reporting compresses the duration of insider informational advantages, semiannual reporting operates in the opposite direction by extending those periods.
The Proposing Release acknowledges that some issuers may prefer quarterly reporting because it provides more frequent opportunities for directors and officers to trade during open trading windows. More broadly, however, the Commission does not evaluate whether longer periods of informational asymmetry could affect compliance costs, insider-trading controls, investor confidence in market fairness, or the risk of inadvertent selective disclosure during analyst meetings, investor conferences, and other investor-relations activities.
3617 C.F.R. § 243.100 (Regulation FD, prohibiting selective disclosure of material nonpublic information to
certain market participants without simultaneous public disclosure).

The Commission's economic analysis also does not engage with the limited but relevant natural-experiment literature examining the consequences of reductions in mandatory disclosure frequency. Nallareddy, Pozen, and Rajgopal (2017) study the repeal of the United Kingdom's interim management statement requirement, which reduced mandatory disclosure obligations for U.K. public companies.
Their findings suggest that reductions in mandatory disclosure frequency were

associated with declines in investment efficiency and weaker monitoring effects, particularly among firms exhibiting weaker governance characteristics. While institutional differences between U.K. and U.S. markets warrant caution in extrapolation, the study provides rare causal evidence regarding the effects of reduced disclosure frequency in a developed capital market.

The Commission's economic analysis acknowledges that reduced reporting frequency may diminish shareholder monitoring and exacerbate principal-agent problems, but it treats these concerns largely as qualitative observations rather than as economic effects warranting empirical evaluation. The Commission identifies agency costs as a potential consequence of the proposed rule yet does not attempt to evaluate their likely magnitude, incidence, or importance despite the existence of a substantial body of relevant academic research.

The literature discussed above provides a framework through which the Commission could have more rigorously assessed these issues. The Commission's failure to engage meaningfully with that literature leaves an important component of the cost-benefit analysis incomplete and raises substantial questions as to whether the Commission's economic analysis has adequately evaluated the governance consequences of the proposed rule.

F. The Commission's Economic Analysis Fails to Address Competitive Inequality Arising from Differential Regulatory Constraints on Reporting Frequency Choice

The Commission's economic analysis of the proposed rule frames the optional design as a neutral mechanism that allows each issuer to optimize its reporting cadence based on its own circumstances. This framing assumes that the decision whether to elect semiannual reporting is, for any given issuer, a function only of that issuer's individual characteristics and investor expectations. The Commission's economic analysis fails to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences.

Many Exchange Act reporting companies face legal, regulatory, and contractual obligations that require quarterly financial disclosure to counterparties, regulators, or creditors independent of the SEC's periodic reporting rules. For these issuers, the semiannual election is either unavailable as a legal matter or available only at a cost such as the cost of renegotiating debt instruments, gaining regulatory approval, or amending contracts. These costs erode or eliminate the compliance cost savings the Commission attributes to electing issuers. Where two firms in the same product market face different regulatory costs of choosing semiannual reporting, the proposed rule creates a competitive asymmetry. The Commission's economic analysis does not identify the population of constrained issuers, does not estimate the cost asymmetry they would face, and does not assess the competitive consequences for firms that cannot access the compliance cost savings available to their unconstrained competitors.

One constraint facing issuers who elect semiannual reporting consists of quarterly financial reporting requirements embedded in corporate debt instruments. Standard commercial lending and corporate bond documentation routinely includes covenants requiring borrowers to deliver periodic financial statements to lenders as a condition of maintaining the credit facility in good standing. Debt covenants are legally binding conditions written into loan agreements that define how a borrower must behave during the term of the loan, with financial reporting covenants among the most common. These covenants typically require companies to submit quarterly financial statements to lenders.

For an issuer subject to a debt covenant requiring quarterly financial statements, the election of semiannual SEC reporting does not eliminate the obligation to produce quarterly financial data. Instead, it removes the SEC filing requirement while leaving the private contractual obligation intact. Such an issuer would be required to continue producing quarterly financial statements for lender delivery, eliminating the compliance cost savings the

Commission attributes to issuers choosing semiannual reporting, while still bearing the reporting-period heterogeneity and adverse selection costs discussed elsewhere in this report. Alternatively, the issuer could seek to renegotiate its debt instruments to eliminate the quarterly reporting covenant. However, this is a process that entails negotiation costs, potential amendments fees, and the risk that lenders demand compensating covenant tightening or interest rate adjustments as a condition of any modification. Loan agreements typically contain covenant reporting provisions requiring compliance to be reported to the lender on a quarterly, semiannual, or annual basis.

The Commission’s Proposing Release acknowledges that contractual obligations may be among the factors that cause some issuers to continue quarterly reporting after the election becomes available.37 It does not, however, analyze what fraction of potentially eligible issuers face binding quarterly reporting covenants in their debt instruments, does not estimate the cost of renegotiating those covenants, and does not assess whether the compliance cost savings of the semiannual election would be offset for covenant-constrained issuers by debt renegotiation costs. The Commission's own estimate of approximately $198,000 in annual compliance cost net savings per electing issuer represents the benefit the rule claims to deliver. However, if debt covenant renegotiation costs are of comparable or greater magnitude for a large fraction of potentially eligible issuers, the rule's claimed benefit is substantially reduced for that population.

Bank holding companies that file Form 10-Q are simultaneously subject to the Federal Reserve's quarterly FR Y-9C reporting requirement. The FR Y-9C is filed quarterly as of the last calendar day of March, June, September, and December by bank holding companies with total consolidated assets of $3 billion or more, and is a primary analytical tool used to monitor financial institutions between on-site examinations. The subsidiary commercial banks of these holding companies are independently required to file quarterly Call Reports with the Federal Financial Institutions Examination Council, pursuant to requirements administered jointly by the Federal Reserve, the OCC, and the FDIC. These banking regulatory reports require quarterly financial information in a format that substantially overlaps with, but is not identical to, the GAAP financial statements required by Form 10-Q. A bank holding company that elected semiannual SEC reporting would remain obligated to produce quarterly financial data for its FR Y-9C and Call Report filings regardless of its SEC reporting election. The incremental compliance cost savings from eliminating two Form 10-Q filings would be substantially reduced because the quarterly financial data production process required for bank regulatory reporting would continue uninterrupted. At the same time, the bank holding company electing semiannual reporting would incur the adverse selection, comparability, and market quality costs documented elsewhere in this report. These are costs that its non-electing banking peers avoid. The Commission's economic analysis does not identify bank holding companies as a category of issuer for whom the compliance cost savings of the semiannual election are substantially

37 Proposing Release, at 25003.

offset by independent regulatory reporting obligations, and does not analyze the competitive consequences for bank holding companies competing with non-bank financial issuers or non-bank holding company peers that are not subject to the FR Y-9C constraint.

Electric utilities, natural gas pipeline companies, and other entities subject to the jurisdiction of the Federal Energy Regulatory Commission are required to file quarterly financial reports on FERC Form 3-Q, the Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies, pursuant to 18 C.F.R. § 141.400. FERC Form No. 3-Q is a quarterly regulatory requirement which supplements the annual financial reporting requirement, and is required of each major electric utility, licensee, or other entity as classified by the Commission. Regulated entities under FERC submit quarterly reports to

adhere to the Uniform System of Accounts, with quarterly reports offering ongoing insight into the entity's financials and allowing for timely oversight.

FERC-regulated issuers that are also Exchange Act reporting companies therefore face the same structural constraint as bank holding companies: independent federal regulatory requirements mandate quarterly financial reporting on a schedule and in a format that is not affected by the SEC's periodic reporting rules. The election of semiannual SEC reporting eliminates the Form 10-Q obligation while leaving the FERC Form 3-Q obligation intact. For these issuers, compliance cost savings from the semiannual election are minimal because the underlying quarterly financial data production process continues unchanged. The Commission’s economic analysis does not address this constraint anywhere in the proposing release.

Insurance companies subject to state insurance regulatory requirements file quarterly statutory financial statements with state insurance regulators on schedules that are independent of and not synchronized with SEC periodic reporting requirements. State insurance regulators require quarterly financial statements from licensed carriers as a condition of maintaining insurance licenses and satisfying solvency monitoring requirements. An insurance holding company that elects semiannual SEC reporting remains obligated to produce quarterly statutory financial statements for state regulatory delivery, again substantially limiting the compliance cost savings achievable through the semiannual election.

Broker-dealer subsidiaries of Exchange Act reporting companies are subject to FINRA financial reporting requirements, including quarterly FOCUS Report filings (Financial and Operational Combined Uniform Single Reports), that operate independently of

SEC periodic reporting obligations. A reporting company with significant broker-dealer operations that elects semiannual SEC reporting must continue to maintain quarterly financial data production infrastructure to satisfy FINRA reporting requirements for its regulated subsidiaries, limiting the practical compliance cost savings available from the semiannual election.

A consequence of the constrained categories described above is that two firms operating in the same product market and otherwise identical in size, business complexity, and financial profile may face different costs of exercising the semiannual election because of the regulatory and contractual environments in which they operate. The firm unconstrained by independent quarterly reporting obligations can elect semiannual reporting and realize the Commission's estimated $198,000 in annual compliance cost savings. Its constrained competitor, subject to a quarterly debt covenant, a banking regulatory reporting requirement, or a FERC filing obligation, either cannot make the same election or can do so only at a renegotiation cost that substantially erodes or eliminates the compliance cost savings. The unconstrained firm thereby acquires a permanent regulatory cost advantage over its constrained competitor that has nothing to do with operational efficiency or business merit. This form of competitive impact is precisely what the Commission's 2012 Guidance identifies as a category of indirect cost requiring analysis. The 2012 Guidance specifies that the costs and benefits analysis must address “distributional and competitive effects” of a proposed rule, including effects on competition among firms subject to different regulatory treatments under the rule.38 The Commission’s proposing release does not contain any analysis of intra-industry competitive distortions arising from differential access to the elective semiannual reporting regime. It does not identify the population of issuers subject to binding independent quarterly reporting obligations, does not estimate the cost asymmetry between constrained and unconstrained firms in the same product market, and does not assess whether the rule would confer durable competitive advantages on unconstrained adopters at the expense of constrained competitors.

The Commission's proposing release contains no survey of legal or contractual

constraints that would limit the practical availability of the semiannual election for a substantial fraction of potentially eligible issuers. It does not identify debt covenants, banking

38 See “Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings,” U.S. Securities and
Exchange Commission, March 16, 2012, available at
https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

regulatory reporting requirements, FERC obligations, state insurance reporting requirements, or FINRA financial reporting requirements as relevant features of the economic baseline. It does not model or estimate the competitive consequences for constrained firms competing with unconstrained adopters in the same product markets. And it does not analyze whether the aggregate compliance cost savings it attributes to the rule would be reduced once the constrained population is properly identified and its actual net savings are estimated.

Addressing these deficiencies before any final rule is adopted would require additional analytical steps. First, the Commission would need to survey the landscape of binding legal and contractual constraints, that is, standard debt covenant provisions, banking and insurance regulatory reporting requirements, FERC filing obligations, and FINRA requirements, that limit the practical availability of the semiannual election for identified categories of potentially eligible issuers. Second, having identified the constrained population, the Commission would need to model the competitive consequences for constrained issuers competing with unconstrained adopters, including the magnitude of the compliance cost asymmetry and its persistence over time.

G. The Commission’s Economic Analysis Fails to Address Interactive and Cumulative Effects of the SEC’s Full Set of Initiatives Aimed at Reducing the Regulatory Burdens of Being a Public Company

The foundation of any rigorous economic analysis of a proposed rule is to establish a baseline against which the proposed rule's effects are measured. The Commission’s own 2012 Guidance mandates that every SEC economic analysis include: 1) a stated need for rulemaking; 2) the definition of a baseline against which to measure the likely economic consequences of the proposed regulation; 3) the identification of reasonable regulatory alternatives; 4) and an evaluation of the benefits and costs of the proposed regulatory action and reasonable alternatives as compared to the baseline.39

The economic baseline represents a well-defined description of the economic conditions that would prevail absent the proposed rule. It is against this baseline that all costs and benefits of the proposed rule are to be measured. Failure to establish a proper baseline can lead to errors in the Commission’s estimate of the likely economic consequences of a proposed rule.

39 See “Memorandum Re: Current Guidance on Economic Analysis in SEC Rulemakings,” U.S. Securities and
Exchange Commission, March 16, 2012, available at
https://www.sec.gov/divisions/riskfin/rsfi_guidance_econ_analy_secrulemaking.pdf.

The Proposing Release constructs its baseline as though the regulatory environment facing public companies is static. However, the Commission is simultaneously pursuing a coordinated set of initiatives that are specifically designed to reduce the regulatory burdens of being a public company. Those initiatives address many of the same concerns the Commission addresses in justifying the proposed rule. A baseline that does not account for those other initiatives does not describe the economic conditions that would prevail without the proposed rule. It describes the economic conditions that prevailed before the Commission's current initiatives were announced.

The set of regulatory initiatives currently being pursued by the SEC include, among others: 1) Rescission of Climate-Related Disclosure Rules; 2) Enhancement of Emerging

Growth Company Accommodations and Simplification of Filer Status for Reporting Companies; 3) Registered Offering Reform; 4) Amendments to SEC Gun-Jumping Rules; 5) Regulation S-K Reforms; and 6) Executive Compensation Disclosure Reform.

Each of these initiatives responds to the same concern the Commission identifies in the Proposing Release about how the cumulative burden of public company compliance obligations has inhibited access to public capital markets. Failing to construct the baseline in the proposed rule to include the regulatory environment that will prevail if these concurrent initiatives are finalized will lead to an overstatement of the proposed rule's likely benefits.

The Commission's failure to account for concurrent initiatives produces a second-order analytical failure in that it prevents any assessment of how these initiatives interact with each other and with the proposed rule in ways that may affect their individual and combined effects.

The Commission's economic analysis fails to estimate the extent to which the SEC's other concurrent initiatives may achieve the objectives it seeks to achieve in the proposed rule without allowing optional semiannual reporting. The result of this failure is to overstate likely benefits as the baseline against which the proposed rule's likely consequences are compared does not account for the relief being provided through concurrent initiatives. This omission renders the Commission's net benefit conclusion unreliable.

IV. Summary Assessment and Recommendations for Supplemental Economic Analysis

A. Summary Assessment

The economic analysis contained in the proposed rule does not satisfy the standards the Commission has committed to apply. The SEC's 2012 Guidance on economic analysis in rulemaking requires the Commission to identify the market failure or compelling need justifying regulatory intervention, define an appropriate economic baseline, identify and analyze reasonable alternatives, and provide a rigorous, symmetric quantitative and qualitative assessment of costs and benefits.40 The proposed rule falls short of each of these requirements. As a result, the Commission has failed to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.

The Commission has quantified a single category of benefit — estimated annual compliance cost savings of approximately $198,000 per eligible issuer attributable to the elimination of two quarterly filings — while leaving unquantified, and in several cases unaddressed, cost categories of potentially far greater magnitude. These cost categories include adverse selection costs arising from the optional design, information fragmentation across peer-firm pairs and financial indices, spillover costs imposed on non-electing issuers, capital cost elevation for electing issuers, and the systemic consequences for passive investment infrastructure. The Commission's failure to engage with the directly relevant empirical literature, including natural experiment evidence from the European quarterly reporting deregulation, compounds this deficiency.

The most fundamental analytical failure of the Commission's economic analysis is its treatment of the optional design as a neutral feature rather than as the primary driver of the rule's adverse consequences. Voluntary disclosure theory predicts that an annual, issuer-elected reduction in reporting frequency will produce adverse sorting in the electing population, a group-level capital cost discount falling on all electing issuers including those with benign cost-reduction motivations, and a fragmented reporting landscape whose consequences for intra-industry comparability and financial index construction the Commission does not model. These consequences are predicted by a well-developed

40 SEC, Current Guidance on Economic Analysis in SEC Rulemakings (Mar. 16, 2012).

theoretical framework supported by natural experiment evidence that the Commission neither cites nor addresses.

The Commission also conflates two analytically distinct cost categories: frequency-driven compliance costs, which the proposed rule would reduce for electing issuers, and complexity-driven compliance costs, which the proposed rule does not address. This conflation overstates the savings attributable to a reduction in reporting frequency, forecloses consideration of complexity reduction as a standalone or complementary policy alternative, and prevents the Commission from presenting investors and other market participants with a complete picture of the available policy options.

B. Recommendations for Supplemental Economic Analysis

The deficiencies identified in this report can, in significant part, be addressed through supplemental analysis. The Commission has sought comment on its economic analysis, and the analytical gaps identified here are addressable through well-established empirical and survey methodologies available in the accounting and finance literature. The Commission should conduct the following supplemental analyses prior to determining whether the SEC has a reasoned basis for exercising its rulemaking authority.

1. Adverse Selection Sensitivity Analysis. The Commission should conduct a sensitivity analysis showing how aggregate benefit-cost estimates change under scenarios in which high-complexity, high-information-asymmetry firms disproportionately adopt semiannual reporting. The Commission's current analysis treats the electing population as representative of the eligible population. Voluntary disclosure theory, and the European deregulation evidence, predict systematic non-randomness in adoption. Sensitivity analysis modeling the cost-benefit outcome under adverse adoption scenarios is a minimum requirement for a defensible benefit-cost framework. The Commission should present these estimates alongside its baseline estimates and disclose the assumptions on which the baseline adoption distribution rests.

2. Quantification of Comparability Loss. The Commission should quantify comparability loss using established methodologies from the accounting literature and estimate the expected increase in analyst forecast errors and cost of capital for affected firm-pairs. The comparability measure developed by De Franco, Kothari, and Verdi (2011) is directly applicable to the heterogeneous-reporting-period context the proposed rule would

create, and the empirical relationship between comparability loss and analyst forecast dispersion and cost of capital is well-documented.41 The Commission’s current analysis does not attempt this quantification.

3. Analysis of Spillover Costs on Non-Electing Issuers. The Commission should analyze the magnitude of spillover costs on quarterly reporters as an indirect cost of the proposed rule. Quarterly reporters will face higher analyst forecast errors and reduced liquidity to the extent that the fragmented reporting population impairs the quality of peer-based benchmarking, earnings model calibration, and index-level data aggregation. These are costs of the rule borne by issuers and investors who derive no benefit from it. The Commission's economic analysis does not identify this category of costs.

4. Survey of Issuers Facing Legal and Contractual Constraints. The Commission should survey issuers facing legal and contractual constraints to electing semiannual reporting. A material segment of the eligible population will be unable, as a practical matter, to elect semiannual reporting without triggering renegotiation, consent fees, or covenant defaults. This includes issuers subject to quarterly financial reporting covenants in credit agreements, indentures, and material commercial contracts. The Commission’s economic analysis does not estimate the size of this population, does not analyze the contractual costs they would face, and does not discount the estimated adopter population to account for constrained issuers. An issuer survey would provide direct, verifiable evidence on which the Commission could rely in constructing a credible estimate of the number of issuers that can elect semiannual reporting.

5. Survey of Index Providers, ETF Sponsors, and Credit Rating Agencies. The

Commission should survey index providers, ETF sponsors, and credit rating agencies regarding the operational and economic consequences of introducing reporting period heterogeneity into existing index compositions. Passive investment funds tracking indices that include both quarterly and semiannual reporters will face data gaps at predictable points in the reporting calendar; credit rating agencies will face informational asymmetries between issuers within the same rating category; and index construction methodologies premised on the availability of periodic financial data will require structural revision. The magnitude of these costs is unknown because the Commission has not inquired. Survey-based evidence would transform a category of acknowledged uncertainty into a quantifiable cost estimate.
41 See De Franco, Kothari & Verdi, The Benefits of Financial Statement Comparability, 49 J. Acct. Res. 895
(2011).

6. Quantification of Costs to Passive Investment Infrastructure. The Commission should quantify, to the extent practicable, the costs to passive investment infrastructure of accommodating mixed reporting cadences among index constituents. ETF sponsors, index administrators, and data vendors will incur one-time systems and methodology revision costs, as well as ongoing costs from the management of reporting-period heterogeneity in index rebalancing, proxy voting, and financial modeling. These costs are borne by passive market participants who derive no compliance-cost benefit from the proposed rule and who represent a substantial and growing share of equity market ownership.
7. Modeling of Compliance Cost Savings from Alternative Disclosure Reforms.
The Commission should model the compliance cost savings achievable through better tailoring disclosure requirements independent of any change in reporting frequency, and present these estimates alongside the frequency-reduction savings estimate of $198,000 per issuer per year. The Form 10-Q is a product of decades of layered rulemaking and contains numerous disclosure items whose informational value relative to their preparation cost has not been recently assessed. An analysis presenting the costs and savings achievable through simplification, for all quarterly reporters, alongside the costs and savings of the proposed rule's frequency-reduction mechanism is necessary to ensure the Commission has considered the full range of alternatives available to it.
8. Disaggregation of Frequency and Complexity Costs in PRA Burden Estimates.
The Commission should conduct an analysis distinguishing frequency-driven costs from complexity-driven costs within its Paperwork Reduction Act (“PRA”) compliance burden methodology, and present the breakdown by filer category. The Commission's current PRA burden estimate for Form 10-Q conflates costs associated with the cadence of filing with costs associated with the scope and complexity of disclosure. Only the former are reduced by the proposed rule. Without this disaggregation, the Commission's cost savings estimate cannot be validated, and the economic case for the proposed rule's principal benefit rests on an undifferentiated and potentially overstated number. This analysis is essential to the Commission's ability to defend the benefit side of its cost-benefit framework.
9. Determine the Break-even Point at Which Increased Financing Costs
Eliminate the Proposal’s Estimated Benefits. The Commission should determine the increase in issuers' cost of capital that would offset its estimated compliance-cost savings and evaluate whether that threshold is likely to be exceeded under the proposed rule.

10. The Commission should supplement its economic analysis with a revised baseline that accounts for the expected effects of concurrent deregulatory initiatives.
The Commission should evaluate how these concurrent initiatives interact with the proposed rule with respect to public company compliance costs, IPO activity, and short-termism. The Commission should explain why the proposed rule is necessary to achieve the Commission's stated objectives in light of the relief already being sought. Absent that analysis, the

Commission's conclusion that the proposed rule generates net benefits is based on a baseline that describes a regulatory world that may not exist when the proposed rule takes effect.
V. Conclusion.
The Commission has proposed a significant change to the reporting framework that has governed U.S. public company disclosure for decades. However, the Commission's economic analysis accompanying the proposed rule does not provide a sufficient basis for determining the rule's likely economic consequences. The Commission's economic analysis of the proposed rule: 1) fails to adequately analyze the mechanisms through which optional semiannual reporting may affect market quality measures such as bid-ask spreads, liquidity, trading volume, price efficiency, and the cost of capital; 2) fails to consider that semiannual reporting would potentially make cross-company comparisons more difficult thus increasing costs for investors seeking to identify economically similar firms or conduct peer-group analysis, relative value analysis or performance benchmarking; 3) overstates the cost savings likely to result from reduced reporting frequency; 4) fails to consider that optional semiannual reporting creates the potential for adverse selection in the choice of reporting frequency; 5) fails to adequately consider how reducing reporting frequency may increase principal-agent costs by inhibiting the ability of investors to monitor managerial performance and to intervene to hold management accountable; 6) fails to provide a complete review of the relevant economics and accounting literature with respect to reporting frequency; 7) fails to adequately consider the legal and contractual constraints that may make the election unavailable or economically infeasible regardless of the issuer's preferences; and 8) fails to address interactive and cumulative effects of the SEC's full set of initiatives aimed at reducing the regulatory burdens of being a public company.
Page 35
This report describes a set of supplemental analyses the SEC could conduct to bolster the proposed rule's economic analysis prior to determining whether the Commission has a reasoned basis for exercising its rulemaking authority.
In summary, the Commission's economic analysis fails to demonstrate that the proposed rule is likely to promote efficiency, competition, and capital formation.
Page 36

Jim Waldrop Retiree — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jim Waldrop Switching from quarterly reporting to semi-annual reporting will not change the focus on short term results, it only changes the number of days. The more reporting for investors, the better. It would serve the investing community better to keep quarterly reporting and to ease up on the regulations for quarterly reporting.

Jiří Król, Deputy CEO, Global Head of Government Affairs, Alternative Investment Management Association — Jul 6, 2026
1100 15th Street NW, Washington, DC 20005
+1 202 919 4940
info@aima.org
aima.org
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549 -1090

Submitted via : SEC's Internet Submission Form
July 6, 2026
Dear Ms. Countryman:
Semiannual Reporting (File No. S7 -2026 -15)
The Alternative Investment Management Association ("AIMA" or "we")1 appreciates the opportunity to
submit this response to the Securities and Exchange Commission ("SEC" or "Commission") on its proposed amendments to allow companies to file semiannual reports on new Form 10 -S in lieu of quarterly reports on Form 10 -Q (the "Proposal"). 2 We support the Commission's broader efforts t o promote public markets by reducing unnecessary costs and burdens associated with being a public company. We cannot , however, support the Proposal . If adopted, it will increase information asymmetries, reduce market transparency and make U.S. capital markets less efficient , less competitive and less attractive.
As the Commission pursues its goal to "make IPOs great again", 3 it should prioritize reforms that streamline , modernize or simplify existing disclosure requirements , not reforms that reduce the timely
1 AIMA is the world's largest membership association for alternative investments managers. Its membership has more firms,
managing more assets than any other industry body, and, through our 10 offices located around the world, we serve over
2,000 members in 60 different countries. AIMA's mission, which includes that of its private credit affiliate, the Alternative
Credit Council is to ensure that our industry of hedge funds, private market funds and digital asset funds is always best
positioned for success. Success in our industry is defined by its contribution to capital formation, economic growth and
positive outcomes for investors, while being able to operate efficiently within appropriate and proportionate regulatory
frameworks. AIMA's many peer groups , events, educational sessions and publications, available exclusively to members,
enable firms to actively refine their business practices, policies and processes to secure their place in that success.
2 SEC, "Semiannual Reporting", 91 Fed. Reg. 24968 (May 7, 2026) (the "Proposal").
3 See Statement by Paul S. Atkins, Chairman, SEC, " Statement on Proposing Releases for Enhancement of Emerging Growth
Company Accommodations and Simplification of Filer Status for Reporting Companies, and Registered Offering Reform"
(May 19, 2026) , available at: https://www.sec.gov/newsroom/speeches -statements/atkins -statement -on -proposing -
releases -for -enhancement -of -emerging -growth -company -accommodations -and -simplification -of -filer -status -for -
reporting -companies -and -registered -offering -reform -051926 ; Statement by Paul S. Atkins, Chairman, SEC, "Revitalizing

and material information available to investors . Once these improvements and their benefits are ascertained , only then should the Commission contemplate to the reporting frequency. Instead, the Commission has opted to begin with a will reduce transparency and negatively affect investors.
have been implemented
potential changes
proposed change th at

The Proposal is unlikely to advance the Commission's stated objectives and instead is more likely to harm investors and U.S. public markets. The Proposal rests primarily on two unsubstantiated premises:
(i) that less frequent reporting will reduce management short -termism and (ii) that it will meaningfully lower the costs associated with being a public company. The Commission fails to demonstrate that either benefit is likely to materialize. Indeed, the Commission's own Economic Analysis acknowledges
signifi cant costs associated with optional semiannual reporting, while the academic literature consistently documents the benefits of more frequent corporate reporting and the costs associated with reduced transparency.
Optional reporting will compound the Proposal's deficiencies – it will create inconsistent reporting practices across issuers, industries and investment products, thereby reducing comparability and increasing information asymmetries. The Proposal also appears to contemplate that issuers electing to report semiannually could nevertheless choose to provide selected quarterly financial information or earnings releases on a voluntary basis. Yet it provides no meaningful standards governing the timing, content , completeness or consistency of those disclosures. As a result, investors could face a
patchwork of reporting practices in which some companies provide comprehensive quarterly updates,
others disclose only selected metrics and others provide no interim information at all. That uncertainty
would undermine one of the principal benefits of the current reporting framework: a predictable cadence of timely, standardized and comparable public disclosur e.
The Proposal, if adopted, will also have disparate and negative consequences and costs for market investors and even issuers. For example, less frequent disclosures will reduce the timeliness and comparability of information. This harms investors by weaken ing valuation decisions and can lead to
less efficient allocation of capital , thereby harming both markets and issuers. Reduced transparency can further entrench corporate management, weakening their accountability to shareholders who are less able to timely monitor their performance and st rategy execution. An extension of time periods without public updates via quarterly reporting increases the quantum of material nonpublic information
("MNPI") at a given time , which brings with it a heightened potential for misuse.
s,
Considering the above points, which are elaborated further upon in the attached Annex, the Commission should withdraw the Proposal and direct its efforts and resources on other avenues to enhance the going -public and public company experiences.
***
For further information on the points raised in this letter, please contact Daniel Austin, Head of U.S. Markets Policy and Regulation, by email at daustin@aima.org .
Yours sincerely,
Markets at 250" (Dec. 2, 2025) , available at: https://www.sec.gov/newsroom/speeches -statements/ atkins -120225 -
revitalizing -americas -markets -250 ("Revitalizing America's Markets at 250").

J iří Król
AIMA
Deputy CEO, Global Head of Government Affairs
Cc: Hon. Paul S. Atkins , Chairman
Hon. Hester M. Peirce, Commissioner
Hon. Mark T. Uyeda , Commissioner
Mr. James Moloney , Director, Division of Corporation Finan ce

ANNEX
1. The Commission should withdraw the Proposal and instead can reduce the burdens associated with being a public company .
focus on other means by which it
Since the change in administration in early 2025, the SEC has renewed its focus and energy on capital
formation and enhancing the vibrancy of U.S. public markets. In a December 2025 speech, Chairman
Atkins emphasized that , “One of my priorities as Chairman is to reform the SEC’s disclosure rules with
two goals in mind. First, the SEC must root its disclosure requirements in the concept of financial materiality. Second, these requirements must scale with a company’s size and maturity.” 4 A month later, Chairman Atkins published a statement in which he indicated his instruction to the Division of Corporation Finance to engage in a comprehensive review of Regulation S -K and solicited comments
on potential improvements thereto. 5
We broadly support the Chairman’s and Commission’s efforts to promote public markets and reduce the costs and burdens associated with being a public company . However, the Commission has departed from this course by issuing the Proposal ahead of meaningful and less harmful improvements
to the SEC’s disclosure r egime and concurrently with , or ahead of, other rulemakings that seek to achieve the same goals.
Initial Reforms Should F ocus on Materiality , Not Reducing Transparency
Based on the above comments and the Commission ’s agenda, it should begin its reform efforts by addressing the substance of corporate disclosure s, rather than unnecessarily moving away from the quarterly reporting requirement . Such a decision is even more surprising given the Commission’s own
admission – in multiple instances – that a reduced frequency of periodic disclosures would lead to decreased transparency and ultimately harm investors, issuers and markets. 6
Financial and non -financial disclosures should be rooted in materiality, not duplicative, extraneous or
boilerplate reporting. E liminating these latter, and often unhelpful disclosures, would give companies more confidence to exclude nonessential (immaterial) information. This common -sense improvement
would make corporate reporting more efficient and less costly for issuers and easier to analyze and understand for investors. The Commission could also create a publicly available repository for data that i s mandated to be reprinted in every disclosure. These suggestions are low -hanging fruit that would alleviate some of the costs associated with being a public company and are changes that rightfully maintain the quarterly reporting cadence and its well -established benefits.
It is also worth noting that t he Proposal’s Economic Analysis includes a Reasonable Alternatives section regarding potential changes to the n inadequate discussion in its
substance of Form 10 -Q and
potential cost savings. This is all the more surprising given the separate, concurrent initiatives the Commission is pursuing or those it plans to embark upon in the coming months.
4 Revitalizing America’s Markets at 250, supra note 3, at ¶ 29.
5 Statement by Paul S. Atkins, Chairman, SEC, “Statement on Reforming Regulation S-K” (Jan. 13, 2026) , available at :
https://www.sec.gov/newsroom/speeches -statements/atkins -statement -reforming -regulation -s -k-011326 (“Statement
on Reforming Regulation S -K”).
6 See e.g., Proposal, supra note 2, at 24988 -89.

Reform Efforts Should Be Thoughtfully Sequenced and Their Interconnectedness Examined
As we explained in our response to the request for comments on Regulation S chang es to the disclosure rules should be pursued in a thoughtful, deliberate manner through overlapping and/or interconnected rulemakings.
-K enhancements, 7
rather than
T he Commission is simultaneously considering other initiatives that are also designed to accomplish
some of the same goals the Proposal endeavors to achieve , e.g., reduce compliance costs, streamline
disclosure obligations and encourage more companies to go public. However, the Proposal has been
analyzed in a vacuum, despite its interconnectedness to other ongoing or future reforms, which almost
certainly will affect the costs and benefits associated with the Proposal. Along with the aforementioned potential reforms to Regulation S -K , these include , among others : Enhancement of
Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies ;8 Registered Offering Reform ;9 and Executive Compensation Disclosure Reform. 10
Becaus e the Commission has chosen to begin with reducing the reporting frequency, evaluate the Proposal from a baseline that includes the other reforms it is pursuing that seek to achieve
the same goals. This undermines the Commission's own Economic Analysis and inhibits it cannot the ability of
both issuers and investors to more fully analyze the Proposal , ascertain its impact and its interplay with
other concurrent and pending rulemakings.
The IAC Does Not Support the Proposal
On June 4, 2026, the SEC held a meeting of its Investor Advisory Committee (the "IAC"), during which
the IAC adopted a rec ommendation that evaluates the policy rationale for the Proposal and examines
its potential impact on investors. 11 In short, the IAC indicated that it "does not favor the [Proposal]" and "recommends that the SEC retain quarterly reporting requirements for public companies. "12 In reaching this conclusion, the IAC Recommendation provides an in -depth and data -supported narrative
of the Proposal's inadequate policy rationale and the negative impact on investors . Some excerpts are included below:
• "If semiannual reporting is utilized selectively by some companies to shield performance deficiencies or exploited by insiders to reap illicit gains, investors and the market at large will suffer the consequences ."13
7 See Letter from Jiří Król, Deputy CEO, Global Head of Government Affairs, AIMA, to Vanessa Countryman, Secretary,
SEC (April 13, 2026), available at: https://www.sec.gov/comments/CLL -15/cll15 -749768 -2316497. pdf .
8 SEC, " Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting
Companies", 91 Fed. Reg. 30086 (May 21, 2026).
9 SEC, "Registered Offering Reform", 91 Fed. Reg. 31022 (May 26, 2026).
10 See Statement on Reforming Regulation S -K, supra note 5, at ¶ 2 ("We have received over 70 unique comment letters [in
response to a solicitation for public comments on the executive compensation disclosure

requirements], and staff is in the
process of evaluating these letters and preparing recommendations to the Commission for revisions.”).
11 See SEC IAC, “Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting” (June
4, 2026), available at: https://www.sec.gov/files/recs -iac -re -quarterly -vs -semiannual -reporting -062026.pdf (“IAC
Recommendation”). To the extent the concerns outlined in the IAC R ecommendation have not been covered in this
response, we incorporate them by reference.
12 IAC Recommendation, supra note 1 1 , at 11.
13 Id. at 4.
5
• “[F]irms that do voluntarily report quarterly will tend to be those with positive or neutral news to share . . . This is precisely the type of selective disclosure dynamic that the federal mandatory disclosure regime was designed to prevent.” 14
• “[E]liminating today .”15
a quarterly reporting mandate will likely mean that investors remain invested in
poorer performing companies or companies with diminished outlooks for longer than they would
• “The success of passive investing depends on active, fundamentally driven investors [like AIMA’s members] incorporating material information into market prices. Therefore , depriving active investors of standardized quarterly financial information would harm not only active managers, but also the millions of retail investors whose index -fund returns depend on efficient price discovery .” 16
Although the IAC does not directly call for withdrawal of the Proposal, it clearly articulates why proceeding with a reduction in the frequency of corporate reporting would do much more harm than good. We respectfully question how or why the Commission would proceed with adopting the Proposal if its own advisory committee does not support it. Again, we believe the Commission should
withdraw the Proposal.
2. The Commission should preserve its quarterly reporting established benefits and the clear harm from less frequent reporting.
framework because of its well -
Quarterly reporting has been a cornerstone of U.S. capital markets for more than 50 years and has served as part of the framework that has helped make them the global standard. Th e consistency and
regularity of periodic reporting ha ve been relied upon by investors (both institutional and retail) and other market participants, analysts, lenders , rating agencies and regulators as they look to deploy capital , estimate future earning s or performance or ensur e compliance with securities laws and regulations. Unfortunately, the Proposal seeks to dismantle this well -established and largely beneficial
framework.
Less Transparency Harms Markets
Less transparency will have disparate negative effects for market participants and markets generally. 17
For starters, a reduction in reporting frequency will lead to information asymmetries that will impair price discovery, making markets less efficient . Investors will receive less timely information that will compromise their ability to make well -informed investment decisions. Specifically , for AIMA’s members, this c ould ultimately have a negative impact on the rate of return they are able to achieve fo r their fund investors . This analysis is largely absent from the Proposal.
Not only would the Proposal change the frequency of reporting, but it would also eliminate investors’ ability to compare disclosures across companies . A reduction in comparability intensifies the

information asymmetries that will result from less frequent reporting. T he inability to compare disclosures between companies or across sectors will correspondingly increase investors' and other

14 Id.

15 Id. at 8

16 Id. at 9 .

17 Some of these are d iscussed further below in sectio n 4 .

market participants' costs associated with processing or analyzing information contained in the periodic disclosures.

Academic Literature Suppo rts Regular Reporting

The benefits of regular corporate reporting have been well articulated throughout academic literature.

Indeed , most academics who have examined this issue have reached the same conclusion: regular corporate reporting is a net benefit, while infrequent or ad hoc reporting can harm markets, investors and issuers . Academic res earch demonstrates that frequent reporting:

• Improves Corporate Investment Decision -Making: R ecent research has shown that more frequent reporting enables managers to learn from market signals and make better Moreover, even if the levels of corporate investment vary, the quality of -informed decisions.

management's investment

decisions improves. 18

• Enhance s Analyst Coverage and Research : Mandatory quarterly reporting has been shown to significantly lower annual earning s forecast erro rs, reduce forecast dispersion and improve profitability of analysts' recommendations. Alternatively, companies that opted for semiannual reporting after the UK mandate was lifted saw a reduction in analyst coverage. 19

• Lowers a Company's Cost of Capital: More frequent reporting reduces both bid -ask spreads and cost of equity because such regular reporting reduces information asymmetry, increases market liquidity and lowers firms' cost of capital. 20

• Better Informs In vestors and Improves Markets: Investors can rely upon a regular cadence of corporate disclosures , rather than seeking out or relying upon less robust data sources. and regular reporting leads to, among other benefits, less stock -price volatility Frequent

and better pricing. 21

• Bolsters Comparability: Market participants can better compare and contrast issuer performance and outlook when the frequency and substance of corporate disclosures are aligned across industry and size . This cuts down on information -processing costs and improves portfolio construction, benchmarking and capital allocation decisions. Research has shown that s tock

18 19 20 21 See Hillegeist, Kausar, Kraft & Park, "More Frequent Financial Reporting and Market Feedback Effect," Journal of

Accounting and Public Policy (2026).

See Filip, Liu & Moraru -Arfire, "Shaping the Information Environment: International Evidence on Financial Reporting

Frequency and Analysts' Earnings Forecast Errors," Journal of Accounting, Auditing & Finance (2024); Nallareddy, Pozen

& Rajgopal, "Consequence s of More Frequent Reporting: The U.K. Experience," Journal of Law, Finance and

Accounting (2021).

See Downar, Benedikt and Ernstberger, Jürgen and Fritz, Christopher, "More Frequent Disclosure and Capital Structure"

(December 30, 2019); Diamond & Verrecchia, "Disclosure, Liquidity, and the Cost of Capital," Fu, Kraft & Zhang, "Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity," The Journal of Finance Journal of Accounting

and Economics (2012); Lambert, Leuz & Verrecchia, "Accounting Information, Disclosure, and the Cost of Capital," (1991);

Journal
of Accounting Research (2007).
See Arif & De George, “The Dark Side of Low Financial Reporting Frequency,” The Accounting Review (2020); Stoumbos,
“The Growth of Information Asymmetry Between Earnings Announcements and Its Implications for Reporting
Frequency,” Management Science (2023).
7
prices are negatively impact ed when reporting becomes less frequent because less firm -specific information is incorporate d into the stock price. 22
Given the clear benefits of regular corporate reporting, we question the Commission’s determination to proceed with a rulemaking that seeks to undermine such a framework. Although the Proposal’s Economic Analysis explore s these benefits in depth, it is in the context of the economic or market costs of proceeding with the Proposal . This underscores th e need to withdraw the Proposal and for the Commission to reassess its rulemaking agenda (and sequencing thereof) to improve its corporate
disclosure framework.
3. The justifications and purported benefits of the Proposal are entirely insufficient to warrant reducing the reporting frequency.
The Commission ’s justifications for issuing the Proposal and resulting benefits, in the aggregate, are
insufficient to warrant its issuance and adoption. Specifically, the Commission find s that semiannual reporting could: (i) promote more IPOs; (ii) reduce short -termism among management; and (iii) lead to
c ompliance -related cost savings . The Commission cites the Proposal’s optionality co mponent to overcome opposition to the Proposal at large. However, in our view, optionality makes the Proposal more problematic . We address each of these below .
An Increase in IPOs
Again, we fully support the Commission’s goals to “make IPOs great again”; however, the Proposal is
the wrong means t o further this goal. Throughout the Proposal, the Commissio n speculates that allowing corporate issuers to report semiannually could lead to more private companies deciding to go public . However, the Proposal fails to provide much, if any, evidence that this will be the case. Companies that are considering making the jump to public markets face myriad considerations that are likely far more consequential and impactful to their decision -making than periodic public reporting.
Market conditions on a macro level are a critical determinant of whether a company proceeds down the path towards an IPO . Even if market conditions are appealing for an IPO, private companies may
nevertheless choose to stay private due to the diverse set of financing sources that they may avail themselves of without having to face the legal scrutiny – specifically, litigation risk – that comes with being a public company. Securities litigation and disclosure -related liability are one of the most significant cost considerations built into being or becoming a public company.
The Proposal neglects to thoroughly address these deterrents to going public. Even a ssuming that less frequent public reporting c ould lead to more companies going public, one would expect the Proposal’s Economic Analysis to provide at least some estimate as to the number of companies that would consider going public . However, the Proposal fails to include such an estimate .
Short -Termism
The Commission asserts that semiannual reporting will allow corporate management to be focused on long -term value creation and reduce short -termism. We do not believe, nor see, how more an
22 Haga et al., “Peer Firms’ Reporting Frequency and Stock Price Synchronicity: European

Evidence," Journal of International
Accounting, Auditing and Taxation (2022); Bornemann et al., "The Consequences of Abandoning the Quarterly Reporting
Mandate in the Prime Market Segment," European Accounting Review (2025).
8
additional three months between reporting periods will have a material , measurable impact on corporate strategy. It appears the Commission cannot even fully support this theory, acknowledging that reporting frequency may have little effect on decisions involving long -term business decisions. the Commission cannot endorse this suggested benefit , it only further undermines the legitimacy for the Proposal .
23
If
Reduced Compliance Costs
The Commission , like most rulemakings, undertakes an analysis of the potential cost savings should
the Proposal be adopted . In some instances, there is ample academic research, studies or other information that the Commission may rely upon in conducting such an analysis. Here, the Commission
relies mostly on a single survey conducted by a single stock exchange. The 2019 survey involved a mere 187 companies – out of about 3,100 listed companies on that exchange – who completed the optional survey. We do not believe that the Commission ca n legitimately extrapolate the survey's finding s across all companies that could be eligible for semiannual reporting.
According to the survey, respondents' employees spent an average of 853 hours on compliance with quarterly reporting, with a median of 300 hours and a maximum of 20,000 hours. In terms of monetary
costs , the survey indicated average monetary costs each quarter of $3 34,698, a median of $75,000 and a maximum of $7,000,000. The veracity of these findings is unclear at best and unreliable at worst, yet the Commission relies heavily on them in its analysis .
The Commission assumes that 1,195 affected issuers 24 would opt for semiannual reporting . It then multiplies the average cost per issuer associated with filing three Form 10 -Qs ($330,000), which it takes from the exchange 's survey, to conclude that the annual aggregate cost savings across 1,195 firms would be $394,350,000. If these same 1,195 issuers file proposed Form 10 -S, they would incur
annual estimated direct compliance costs of $132,000 per issuer or $157,740,000 across all firms , i.e.,
an average savings of approximately $198,000 annually.
The Commission's assumptions are questionable and worth examination . First, i t relies largely upon a
question in the exchange 's survey to determine that 20% of affected issuers (i.e., 1, 195) would opt for
semiannual reporting. The survey question was, "Do you believe that your company and/or your investors would benefit from moving to a semi -annual reporting model?" 25 However, there is a dearth
of academic research that supports the notion that investor s would benefit – let alone want – less frequent disclosure.
Second, the Economic Analysis finds that preparing new Form 10 -S will cost an average of $132,000
per issuer, while the average cost per issuer of filing Form 10 -Q is $110,000. We respectfully question
how the Commission concludes that filing a report that includes an additional three months' worth of data cost s only about $12,000 more. This slight cost increase seems even more questionable when Form 10 -S would include substantially the same substantive information (e.g., financial statements

and
23 It is also worth noting, and alluded to above, that academic literature shows investment decisions when there is frequent reporting. See supra , n. 1 8 .
24 The Commission estimates that 5,976 companies filed on domestic forms during calendar year 2024 and a file quarterly reports on Form 10 -Q.
25 Proposal, supra note 2, at 25013, n. 332.
that managers make better -informed
re required to
9
management certifications) and requirements support for this assumption.
(e.g., XBRL tagging). The Proposal is absent of any
Moreover, these costs are often fixed; they do not simply disappear if a company reports every six months instead of three. Accordingly, the actual cost savings , if any, are likely less than the Commission estimates. It is also worth noting , as the Proposal acknowledges, that many companies will still be required to prepare and provide quarterly financial information pursuant to contractual obligations and/or covenants in certain debt instruments. This could ultimately render any cost savings associated with reporting semiannually immaterial or de minimis.
Third , the estimated average cost savings of $198,000 are not necessarily inconsequential . However,
we question the extent to which these cost savings , albeit based on limited or questionable data, outweigh the importanc e and benefits of frequent corporate reporting and the harm that can accrue from less transparency and reduced comparability , as demonstrated by the academic literature cited
in section 2. T hese minimal estimated cost savings are an insufficient basis on which to justify the Proposal.
Optionality Component
The Commission relies upon the Proposal's optionality component to mitigate its multiple shortcomings . However, in our view, optionality makes the Proposal more problematic . As discussed
above, optionality will ultimately lead to bifurcation and fragmentation, the result of which will be a more
complex and less comparable disclosure regime.
If adopted, the Proposal would create three c ategories of reporters: (i) semiannual report ers ; (ii) hybrid
reporters; (iii) and quarterly reporters. These categories have their own permutations. For example, a company may opt to report semiannually but voluntarily provide certain information on a quarterly basis . Other similarly situated companies or industry peers may report on entirely different schedules .
In other words, optionality would replace the uniformity and benefit of the current reporting framework
with a n unnecessarily complex and less comparable regime , which will only harm investors , other market participants and markets generally.
To take advantage of this optionality, an issuer simply needs to check a box on the cover page of Form 10 -K. The Proposal indicates that this box -checking exercise would disclose the selected reporting frequency to investors and market participants. Although there seems to be some assumption that management would consult with shareholders and other stake holders before opting for semiannual reporting , the Proposal is nonetheless absent of any formal (or even informal) consultation requirement. For such a significant change, at least some engagement should be required.
its
Another concern created by the Proposal's optionality component has to do with hybrid reporters. Hybrid reporters could seemingly report quarterly earnings or disclose other information ad hoc. We

question how this would work in practice. For example, would the hybrid reporter need to announce that it will be releasing earnings on a certain date, and if so, how much advance notice would need to
be given? Also, could the hybrid reporter release earnings for one quarter but not the next and what precedent or expectations does that create for investors, markets and regulators?
10
T hese ad hoc disclosures would not be subject to XBRL requirements and would therefore not provide
the benefits from structured data, unless they are voluntarily tagged. Furthermore, as the Economic Analysis explains , certain voluntary disclosures, like quarterly earnings, are believed or trusted by markets because they are subsequently confirmed by mandatory disclosures – i.e., via Form 10 -Q – that cover materially the same information. Without more parameters in place, the concept of a hybrid
reporter will likely be unworkable.
4. Beyond information asymmetries and the resulting harm and costs discussed above, there are other concerns that underscore the Proposal's shortcomings.
Although we highlighted the information asymmetry concerns and corresponding market, investor and
issuer impact above, there are other costs and concerns if the Commission proceeds with adopting the Proposal.
First, it is clear the Proposal would result in less transparency. Along with a reduction in transparency ,
comes an increase in insider -trading risks and concerns . T he quantum of MNPI grow s with a move to
semiannual reporting as the gap between public disclosures widens. If there are longer blackout period s , the value of alternative means to gather information increases, e.g., through corporate access
or other forms of engagement with management.
Second , for some investors a move to semiannual reporting increases the amount of time they are restricted from trading in a particular company when those investor s receive inter -quarter performance information or forward -looking projections . For instances like these, investors may trade
in the company once the next periodic report that includes such information is published. Semiannual
reporting would therefore exte nd the blackout period for these investors , which could have several negative effects . Fo r example, an investor may forgo engaging w ith the company so that it is not prohibited from trading the company 's securities during the prolonged blackout period. This, in turn, ma y disrupt the investor's strategy and therefore its anticipated rate of return.
Third , a move to semiannual reporting creates inconsistencies across investment products, not just across markets and issuers. For example, although an issuer may opt to report semiannually, if it is raising external capital in a securities offering, underwriters or other parties may still demand quarterly
financial information. These same companies may also face a contractual demand for quarterly financial information if they are issuing debt instruments because, as the Proposal acknowledges, syndicated loans a lmost always include loan covenants based on financial information. Separately, for
ETFs and indices, a bifurcated framework further impedes comparability and portfolio construction.
Fourth, as discussed above, the Proposal would not only harm investors, markets and other stakeholders, but it would also negatively affect corporate issuers and/or their management. For example, fewer reporting events and therefore long er blackout periods would company's management and/or board members to transact in the company's securities.
limit the flexibility for a

Joanna Mallers, Secretary, PTG — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
RE: Semiannual Reporting
(File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140)
Dear Ms. Countryman:
PTG appreciates the opportunity to provide comments in response to the Securities and Exchange Commission's ("Commission" or "SEC") proposed amendments to permit optional semiannual reporting by public companies (the "Proposal"). PTG is a trade association of principal trading firms ("PTFs") that commit their own capital to provide liquidity across equity, options, fixed income, cryptocurrency, and futures markets. PTG members include market makers and quantitative trading firms whose businesses depend on the ability to accurately price risk, manage volatility, and provide continuous liquidity across thousands of securities and derivatives.
PTG members play an important role supporting U.S. public markets as liquidity providers and share the Commission's goal of promoting vibrant, competitive, and accessible capital markets. PTG supports efforts to encourage more companies to access the public markets, broaden investor participation, and reduce unnecessary regulatory burdens associated with being a public company. However, the Commission can and should pursue those objectives through targeted reforms that directly address compliance costs and other barriers to public-company formation. What it should not do is weaken a disclosure framework that supports market quality, market integrity, and the information environment upon which investors and market participants rely.
PTFs rely on a wide range of information, including market prices, order flow, volatility, and correlations to assess risk and provide liquidity. Their risk management systems operate in real-time, calibrating market data across thousands of securities and derivatives simultaneously. Yet even in markets characterized by continuous price formation and rapid information processing, the frequency, predictability, consistency, comparability and integrity of corporate financial disclosures shape the information landscape in which PTG members manage risk, design models, and make continuous liquidity provision decisions.

As discussed below, reducing the frequency of mandatory, auditor-reviewed financial disclosures would impair market quality, weaken important accountability mechanisms, increase market-integrity concerns, and ultimately raise issuers' cost of capital. These effects are likely to be particularly acute in smaller and less-liquid securities, where timely public disclosure often serves as one of the most important safeguards supporting transparency, liquidity, and investor confidence.
For the reasons discussed in detail below, the Commission should not move forward with the Proposal. Instead, the Commission should pursue targeted reforms that reduce unnecessary regulatory burdens while preserving the benefits of timely, standardized, and reliable disclosure. The current disclosure framework has contributed significantly to the transparency, liquidity, efficiency, and integrity of U.S. capital markets, and the Commission has not demonstrated that the speculative benefits of reducing reporting frequency justify the resulting costs.
I. Quarterly Reporting Promotes Accountability and Market Discipline

Quarterly reporting promotes accountability and market discipline by requiring public companies to regularly provide investors with a comprehensive, standardized, and auditor-reviewed account of their financial condition and operating performance. The requirement that management periodically disclose the full financial picture helps ensure that corporate communications remain accurate, balanced, and grounded in underlying financial reality.

This function is particularly important because voluntary corporate communications and mandatory SEC filings serve fundamentally different purposes. Earnings releases, earnings calls, and other investor communications are company-controlled disclosures that allow management to determine which information to emphasize, how that information is presented, and which aspects of performance receive attention. Such communications often contain selected financial highlights, non-GAAP metrics, and management commentary, but do not include the full range of disclosures required by Form 10-Q.

Form 10-Q, by contrast, is a standardized, SEC-mandated filing that provides investors with a comprehensive and independently reviewed record of the company's financial condition. It includes detailed financial statements, footnotes, management discussion and analysis, risk factor updates, legal proceedings disclosures, and other information necessary to evaluate management's public statements. More importantly, management knows that any voluntary earnings release will ultimately be followed by a mandatory filing containing the full financial picture. The auditor review process, Sarbanes-Oxley certifications, and legal consequences associated with SEC filings create powerful incentives for accuracy that voluntary communications alone do not provide.

The Proposal would weaken that discipline. By reducing the frequency of mandatory, auditor-reviewed disclosures, it would shift the balance of the disclosure framework away from standardized and independently reviewed information and toward voluntary corporate communications. The result would be a disclosure regime that relies more heavily on management discretion and less heavily on the accountability mechanisms that have long been a cornerstone of the federal securities laws.

Some issuers may continue providing interim information voluntarily. Others may not. Some may provide updates during periods of strong performance while reducing disclosure when results are weaker or uncertainty is greater. The Commission cannot predict which issuers will continue providing quarterly updates, what information they will disclose, or whether those practices will remain consistent over time. What is clear, however, is that voluntary disclosures are not a substitute for mandatory Form 10-Q filings. The Proposal would therefore weaken an important safeguard that promotes accountability, supports investor confidence, and strengthens the integrity of U.S. capital markets.

II. Reduced Disclosure Frequency Impairs Market Quality

Less frequent disclosure increases information asymmetries, impairs price discovery, and reduces the amount of firm-specific information incorporated into market prices. Research has shown that longer reporting intervals create an "information vacuum" in which investors increasingly rely on alternative and often less reliable sources of information, including industry peers, rumors, market speculation, and other indirect signals.1 The result is greater stock-price volatility, increased mispricing, and less efficient capital allocation.

These effects have direct consequences for liquidity provision. Market makers provide liquidity most efficiently when prices reflect reliable information and uncertainty regarding issuer fundamentals is relatively low. When information becomes less frequent and less reliable, market participants face greater uncertainty regarding issuer value, future price movements, and the risks associated with facilitating trading activity. Liquidity providers respond by requiring greater risk premia to intermediate those transactions, which is ultimately reflected in wider bid-ask spreads, reduced market depth, and higher transaction costs for investors.

The Proposal will disproportionately affect liquidity provision in smaller and less-liquid securities.

Market participants may be able to partially offset reduced disclosure for certain large and well-followed issuers through proprietary research, alternative datasets, and direct engagement with management, but such alternatives are often unavailable or far less effective for smaller and newer issuers. As informational disparities widen and uncertainty regarding issuer fundamentals increases, liquidity becomes more expensive to provide and more difficult to sustain. The resulting deterioration in market quality is reflected in wider bid-ask spreads, poorer execution quality, and higher transaction costs for investors.

The Commission appears to view optionality as a mitigating feature of the Proposal. From a market-structure perspective, it has the opposite effect. One of the principal strengths of the current disclosure framework is that investors and market participants generally know when material financial information will be released and what information will be provided. That uniformity promotes comparability across issuers, reduces information-processing costs, and facilitates efficient price discovery. For PTFs, comparability is not merely a convenience. Quantitative models, risk-management systems, and liquidity-provision strategies depend upon the ability to evaluate securities using consistent and comparable information. As disclosure practices diverge

1 Arif & De George, “The Dark Side of Low Financial Reporting Frequency,” The Accounting Review (2020).

across issuers and reporting periods, uncertainty increases and risk becomes more difficult to assess and manage. Liquidity providers must therefore devote additional resources to processing and normalizing information and require greater compensation for bearing the resulting uncertainty. Rather than mitigating the Proposal’s harms, optionality would amplify them by weakening one of the most valuable attributes of the current disclosure framework: consistency and comparability.

III. The Proposal Creates Market Integrity Concerns

The Proposal would materially increase the amount of nonpublic information held within companies between mandatory reporting periods. As the interval between required disclosures expands, more information accumulates within the issuer, more individuals gain access to that information, and investors become increasingly dependent upon management-controlled communications and other less reliable sources of information. The Commission's own proposing release acknowledges that longer reporting intervals may increase information asymmetries and selective disclosure risks. Those concerns deserve far greater attention than the Proposal provides. The resulting risks are particularly acute in smaller and less-liquid securities. PTG and others have previously expressed concerns regarding microcap issuers and the heightened risks of manipulation, promotional activity, and other abusive trading practices that can arise when information is limited and market liquidity is thin.2 Regulators, exchanges, and market participants are simultaneously pursuing initiatives designed to strengthen standards applicable to precisely these issuers and improve market integrity. Yet the Proposal would move in the opposite direction by reducing the frequency of mandatory disclosures and increasing informational gaps in the market. Timely and standardized disclosure is often one of the most important safeguards available to market participants trading these securities.

The quarterly Form 10-Q is a significant fraud deterrent. The auditor review process, the officer certifications required under Sarbanes-Oxley, and the legal consequences of material misstatements in SEC filings create powerful incentives for accuracy that voluntary earnings releases do not carry. Professor Seligman made this point directly in his SEC Investor Advisory Committee submission: “The ultimate question for those concerned with investor protection concerns the incidence of fraud. Will it increase with the reduction of mandatory disclosure reporting that would occur by ending quarterly reports? The burden is on the SEC to explain based on empirical data why it believes that fraud will not materially increase with its proposal or why the increase is otherwise tolerable.” The Commission’s proposing release does not adequately

discharge that burden.
For PTFs, these concerns are not merely theoretical. As discussed above, when information asymmetries increase and the reliability of public information declines, liquidity becomes more costly to provide and more difficult to sustain. This causes bid-ask spreads to widen, reduces market depth, and increases costs to issuers and investors alike.
2 https://www.sec.gov/comments/SR-NASDAQ-2026-004/srnasdaq2026004-794199-2402626.pdf

IV. The Proposal Would Increase the Cost of Capital
The deterioration in market quality and information integrity described above has a direct and predictable consequence: a higher cost of capital for affected issuers. Market participants demand compensation for bearing uncertainty. When information asymmetries increase, price discovery becomes less efficient, liquidity declines, and market integrity concerns become more pronounced, investors require higher expected returns to hold those securities.
By reducing the frequency, consistency, and comparability of mandatory disclosures, it would increase uncertainty regarding issuer fundamentals and weaken the information environment upon which investors rely. If the Proposal resulted in even a small increase in the cost of capital, it would quickly overwhelm the Proposal's purported compliance-cost savings. The Commission estimates that issuers electing semiannual reporting may save approximately $198,000 annually. Yet for many public companies, a small increase in financing costs would substantially overshadow that.
V. PTG Supports Targeted Disclosure Reform That Preserves Mandatory Reporting Frequency
PTG recognizes that there are genuine opportunities to reduce unnecessary disclosure burdens on public companies without reducing the frequency of mandatory, auditor-reviewed financial reporting and without triggering the cost of capital, liquidity, and market-integrity concerns described above.
In January, the Commission announced a comprehensive review of Regulation S-K and solicited public comment on opportunities to better focus disclosure requirements on material information. That effort goes directly to the problem the Commission is attempting to solve: reducing unnecessary compliance burdens while preserving the benefits of public-company disclosure. For example, commenters have suggested adopting a clearer and more consistently applied materiality standard that would allow companies to omit disclosures that are not material to their particular business. Risk factor disclosures in particular have increasingly become lengthy liability-protection exercises rather than focused discussions of genuine business risks. A more principles-based approach, coupled with clearer safe harbors for forward-looking statements, could reduce compliance costs, shorten disclosure documents, and improve information quality without reducing reporting frequency. Reducing immaterial disclosures would also make it easier for investors to identify and evaluate information that actually matters.
The Commission is also pursuing several other initiatives designed to improve the public company disclosure framework, including reviews of executive compensation disclosure requirements,3 amendments to the gun-jumping rules,4 and the rescission of climate-related disclosure
3 Statement on the Upcoming Executive Compensation Roundtable, Chair Atkins (May 16, 2025) available at
https://www.sec.gov/newsroom/speeches-statements/statement-upcoming-executive-compensation-roundtable.
4 Remarks at the Standford Rock Center for Corporate Governance, Chair Atkins (May 26, 2026) available at
https://www.sec.gov/newsroom/speeches-statements/atkins-052626-remarks-stanford-rock-center-corporate-
governance.

requirements.5 These initiatives more directly address many of the costs and burdens associated with being a public company. The Commission should carefully evaluate the feedback it receives on these proposals before weakening a core component of the federal disclosure framework. Thoughtful, targeted reforms can reduce compliance costs while preserving the transparency, comparability, market-quality, and investor-protection benefits associated with quarterly reporting.

PTG also supports continued modernization of EDGAR and broader efforts to improve the use of structured data and machine-readable disclosures. PTFs already rely on sophisticated systems to ingest, validate, and analyze financial information from multiple sources. Modernizing the format in which disclosures are prepared and disseminated could significantly reduce compliance costs while improving accessibility, usability, and data integrity. These types of targeted reforms address legitimate concerns regarding public-company burdens without weakening the disclosure framework upon which investors and markets rely.

VI. Conclusion

The Proposal would weaken important accountability mechanisms, impair market quality, increase market-integrity concerns, and ultimately raise the cost of capital for affected issuers. The Commission has not demonstrated that the speculative benefits of reducing reporting frequency outweigh these costs. To the contrary, the Proposal risks weakening a disclosure framework that has long contributed to the transparency, liquidity, efficiency, and integrity of U.S. capital markets. PTG therefore urges the Commission not to move forward with the Proposal and instead pursue targeted reforms that reduce unnecessary regulatory burdens while preserving the benefits of timely, standardized, and reliable disclosure.

Sincerely,
PTG
Joanna Mallers
Secretary
cc: Paul S. Atkins, Chairman
Hester M. Peirce, Commissioner
Mark T. Uyeda, Commissioner

5 33-11421 (May 29, 2026) available at https://www.sec.gov/rules-regulations/2026/05/s7-2026-19#33-
11421proposed.

Joanne Burroughs — Jul 6, 2026
Subject: File No. S7-2026-15 From: Joanne Burroughs This proposed rule will put retirees and other individuals at greater risk when investing in the stock market. By not having quarterly reports by companies, there’s not a clear picture of their financial health and so losses are more likely. This a bad rule for our economy and only helps corporations.

Joanne Stewart RN, retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Joanne Stewart Quarterly reporting is the best way to keep investors informed about the actions/results occurring with their investments. Going back to twice a year will only allow activity within your accounts to be hidden from you for a longer period of time, protecting the company but not the investor. Quarterly reporting levels the field. JDS - retiree

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Joe farmer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Joe farmer Keep quarterly reporting. Individual investors need company data.

Johanna Gunderson Retired Small Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Johanna Gunderson Relaxing reporting requirements for corporations invites abuse and fraud putting the public and investors at risk. Please keep the current quarterly reporting requirements. I am a retired, risk averse small investor and I always vote.

John Farneth — Jul 6, 2026
Subject: File No. S7-2026-15 From: John Farneth As part of the Motley Fool Community I have to agree that reducing the number of disclosures to 2 is doing a great disservice to investors. Particularly, to us small account investors who need this information to become better informed on our investments. Please leave it at the current level of 4.

John Tao — Jul 6, 2026
Subject: File No. S7-2026-15 From: John Tao I am against changing the quarterly report rule. Please keep the required quarterly earnings report for public companies. Thank you!

John W. HInshaw Self — Jul 6, 2026
Subject: File No. S7-2026-15 From: John W. HInshaw Going to semi-annual reporting will just enable and encourage insider abuse of the information as hedge funds, private equity, and other insiders will leverage their contacts to their advantage. Not to mention Congress and the executive branch. SO NO.....how about going to monthly reporting instead.

Johnson Bandi Financial Advisor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Johnson Bandi Semi annual reporting at a time when the AI is reducing costs is not reasonable. Keep the status quo.

Jonathan Lowe — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jonathan Lowe I am very much opposed to this proposed change to semiannual reporting. A responsible business will continue doing the analytics for internal quarterly reports whether the change passes or not. Maintaining the accessibility of these reports is of trivial cost and provides substantial benefit. Decreasing the reporting period to semi-annually benefits no one but inside traders. Allowing this change will increase distrust in the market and in government institutions; distrust will lead to less investment. This proposal does not benefit the American people and threatens the economy.

Jonathan Rose — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jonathan Rose The currently quarterly report requirement provides small investors with recent operating information, financials, changes and strategies. These reports help us to understand the company and determine whether or not we want to invest or divest the companies shares. Too much can happen over a 6 month period. The quarterly preparations are strongly based on previous quarter templates, and are part of doing business for a publicly traded company. The SEC should retain the current requirement.

Jonathan Young Engineer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jonathan Young Private citizens who invest in public companies need the transparency provided by quarterly earnings reports. Allowing companies to reduce the frequency of reports from 4 to 2 would obscure critical information and milestones from investors and 401k holders preventing them from making important decisions about their retirement funds. This change would only benefit insiders and leave the investing public in the dark. I oppose this proposal.

Joseph H. Schroeder, Ph..D. CPA, Professor of Accounting, Indiana University — Jul 6, 2026
Via E-mail: rule-comments@sec.gov
Securities Exchange Commission
100 F Street, N.E., Washington, DC 20549-1090
Attention: Vanessa Countryman, Secretary
July 6, 2026
RE: Semiannual Reporting: S7-2026-15
Ladies and Gentlemen:
I appreciate the opportunity to comment on the Securities and Exchange Commission's (the "SEC" or the “Commission”) proposed amendments that would permit registrants to satisfy their interim reporting obligations under the Securities Exchange Act of 1934 (the "Exchange Act") through semiannual reports on proposed Form 10-S rather than quarterly reports on Form 10-Q.
The SEC's mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. In my view, the proposed amendments are inconsistent with these objectives. Quarterly financial reporting serves as a cornerstone of the U.S. disclosure system by providing investors with timely, standardized, and independently reviewed financial information that reduces information asymmetry between corporate insiders and outside investors. By allowing registrants to replace quarterly reporting with semiannual reporting, the proposal would increase the length of time investors must operate without verified firm-specific financial information, thereby increasing uncertainty regarding firm performance and value.
Importantly, reducing reporting frequency will not reduce investors' demand for information. Rather, investors are likely to substitute toward alternative information sources, including analyst forecasts, peer-firm disclosures, media reports, and private information channels, to bridge the resulting information gap. As information becomes less transparent and less evenly distributed, sophisticated market participants are likely to gain a greater advantage over ordinary investors, increasing information asymmetry and undermining the level playing field that has long been a central objective of the federal securities laws.
While semiannual reporting may appear to reduce compliance costs for some registrants, the Commission should carefully evaluate whether those costs arise from the frequency of reporting itself or from specific disclosure requirements that could be streamlined without reducing the timely flow of financial information to investors. Likewise, concerns regarding managerial short-

termism should be addressed through governance and compensation mechanisms rather than by reducing transparency in the capital markets.
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Ultimately, the proposal presents a fundamental tradeoff between modest potential cost savings for registrants and a reduction in the quality and timeliness of information available to investors. The evidence suggests that investors value more frequent financial reporting, not less. Accordingly, the Commission should carefully consider whether permitting firms to opt out of quarterly reporting is consistent with its longstanding mission of protecting investors, promoting market efficiency, and facilitating capital formation. In the comments that follow, I outline several concerns regarding the likely consequences of the proposed amendments.

Periodic Reporting as a Market Discipline Mechanism

It is important for the SEC to consider the fundamental purpose of periodic reporting under the Exchange Act. The primary benefit of quarterly reporting is not simply the disclosure of information contained in Form 10-Q filings, but the discipline created by requiring management to periodically provide standardized, GAAP-based financial results to the investing public. Regular reporting reduces uncertainty about firm performance and imposes accountability on managers by requiring them to publicly reconcile market expectations with actual operating results.

Prior research demonstrates that investors rely on a variety of information sources when valuing firms. Beyer, Cohen, Lys, and Walther (2010) identify management forecasts, analyst forecasts, earnings pre-announcements, earnings releases, and SEC filings among the most important sources
of information available to capital market participants. 1While these disclosures contribute to the information environment, they vary substantially in terms of reliability, comparability, and verification. In contrast, periodic reports provide investors with comprehensive financial information prepared in accordance with U.S. GAAP and subject to independent assurance through either audit or review procedures.

The existence of quarterly reporting creates a regular mechanism through which market expectations are evaluated against verified financial results. Between reporting dates, investors, analysts, and other market participants continually update their expectations regarding firm performance. Earnings announcements and periodic filings provide a critical opportunity for those expectations to be assessed against actual GAAP-based outcomes, allowing markets to recalibrate and incorporate credible information into prices. This process promotes transparency, reduces information asymmetry, and enhances market efficiency.

Reducing the frequency of periodic reporting from quarterly to semiannual intervals would lengthen the period during which investors must rely on less comprehensive and less reliable sources of information. As the time between verified financial disclosures increases, so too does the potential for information asymmetry between informed and less-informed market participants. Sophisticated investors and individuals with superior access to firm-specific information may be better positioned to navigate these information gaps, while ordinary investors face greater uncertainty regarding firm performance and value. As a result, the proposed amendment risks undermining the level playing field that has long been a central objective of the federal securities laws. Rather than improving investor protection, the proposal may disproportionately benefit those

1Beyer, A., D. A. Cohen, T. Z. Lys, and B. R. Walther. 2010. The financial reporting environment: Review of the
recent literature. Journal of Accounting and Economics 50: 296–343.

2
with information and sophistication advantages while increasing information risk for the broader investing public.

Evidence from Semiannual Reporting Jurisdictions: Investors Value Quarterly Disclosure

While some international jurisdictions permit semiannual rather than quarterly reporting, it is important to consider how investors respond in those environments and whether such reporting regimes adequately meet investors' information needs. In this regard, I draw the SEC's attention to

Arif and De George (2020)2, who examine investor behavior in settings where certain firms report on a semiannual basis while other firms provide mandatory quarterly reports. The authors find robust evidence that investors in semiannual-reporting firms are approximately twice as sensitive to the earnings announcements of U.S. bellwether firms that report quarterly. Their findings suggest that, in the absence of timely firm-specific financial information, investors increasingly rely on the reported results of peer and benchmark firms to infer the performance and value of companies that have not yet disclosed their own financial results.

These findings are highly relevant to the Commission's consideration of the proposed rule. The evidence suggests that investors have a strong demand for timely, GAAP-based financial information and seek alternative sources of information when such disclosures are unavailable. Rather than eliminating the need for information, less frequent reporting appears to shift investors toward using indirect and potentially less precise signals to assess firm fundamentals. Consequently, stock prices may become more dependent on extrapolations from peer firms and industry trends rather than on company-specific financial performance.

From an investor protection perspective, this outcome is concerning. As the availability of firm-specific financial information declines, information asymmetries are likely to increase. Sophisticated investors and market participants with greater analytical resources may be better positioned to interpret alternative information sources and infer underlying firm performance, while less sophisticated investors face greater uncertainty. In this manner, reducing reporting frequency may widen informational disparities across investors rather than promote the level playing field that has long been a cornerstone of the federal securities laws.

More broadly, the evidence indicates that investors value and actively seek more frequent financial reporting. The behavior documented by Arif and De George suggests that investors attempt to replicate the informational benefits of quarterly reporting when those disclosures are unavailable. This demand for timely accounting information should be carefully considered by the Commission when evaluating whether the proposed transition from quarterly to semiannual reporting would further its mission to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.

2Arif, S. and E. De George. 2020. The dark side of low financial reporting frequency: Investors' reliance on
alternative sources of earnings news and excessive information spillovers. The Accounting Review. 95 (6): 23-49.

Disclosure Choice and the Limits of Voluntary Reporting

The proposed amendment would allow registrants to choose between quarterly and semiannual financial reporting. Underlying this proposal is the notion that management, in consultation with investors, can determine the appropriate tradeoff between the costs and benefits of more frequent reporting. Implicitly, this approach moves the reporting regime toward a more voluntary disclosure framework in which firms are afforded greater discretion over the timing and frequency of financial reporting.

Economic theory suggests that disclosure choices can serve as signals to external investors. Under the unraveling principle, firms with favorable attributes have incentives to distinguish themselves through greater transparency, while firms with less favorable attributes may choose to disclose less information. Applied to the proposed amendment, this theory would predict that firms with strong governance, high-quality reporting practices, and a commitment to transparency would continue to provide quarterly disclosures, whereas firms facing greater uncertainty, weaker governance, or poorer performance may have stronger incentives to transition to semiannual reporting. In an environment with fully informed and rational investors, disclosure choices would be interpreted appropriately, and security prices would adjust efficiently to reflect the information conveyed by the firm's reporting decision.

However, the effectiveness of such a regime depends critically on investor sophistication and the market's ability to accurately interpret disclosure choices. This assumption warrants careful

consideration. Barton and Waymire (2004)3 examine corporate reporting and governance practices during the period preceding the Securities Acts of the 1930s, when financial reporting requirements were far less prescriptive. They document substantial variation in reporting quality, including the absence of audited financial statements for many firms and the provision of incomplete financial information to investors. Their evidence suggests that voluntary reporting regimes do not necessarily result in the level of transparency that investors require to make informed investment decisions.

Importantly, the historical evidence raises questions about whether investors consistently recognize and appropriately price differences in disclosure quality. If disclosure choices were always fully understood and incorporated into market prices, firms providing limited transparency would face strong market penalties. Yet historical experience suggests that many investors may not fully appreciate the implications of reduced disclosure for valuation uncertainty, information risk, and governance quality. As a result, disclosure choices may not convey information as effectively as theory would predict.

These concerns are directly relevant to the Commission's proposal. Allowing firms to choose between quarterly and semiannual reporting could introduce considerable variation in the transparency of public companies. While some investors may correctly interpret a decision to reduce reporting frequency as a signal regarding disclosure quality or managerial incentives, others may not fully understand the implications of that choice. Consequently, the benefits of

3Barton, J. and G. Waymire. 2004. Investor protection under unregulated financial reporting. Journal of Accounting
and Economics. 38: 65-116.

transparency may be difficult for some investors to distinguish from the apparent cost savings cited by management.

From an investor protection perspective, the risk is that reduced reporting frequency may disproportionately increase information uncertainty among less sophisticated investors while providing advantages to market participants with greater financial expertise and analytical resources. For this reason, the Commission should carefully consider whether a voluntary approach to reporting frequency is consistent with its longstanding objectives of promoting transparency, reducing information asymmetry, and maintaining fair, orderly, and efficient capital markets.

Managerial Myopia Is a Governance Problem, Not a Reporting Frequency Problem

In both the SEC's 2017 concept release and the current proposal, the Commission has cited concerns that quarterly reporting may contribute to managerial myopia by encouraging executives to prioritize short-term financial performance at the expense of long-term value creation. Consistent with this concern, Kraft, Vashishtha, and Venkatachalam (2018)4 examine the SEC's historical transition from semiannual to quarterly reporting during the 1950-1970 period and provide evidence that more frequent reporting can be associated with reductions in certain forms of long-term investment. These findings warrant careful consideration and highlight the importance of understanding the potential costs associated with reporting regulation.

However, the existence of a relation between reporting frequency and managerial behavior does not necessarily imply that reporting frequency is the root cause of short-term decision-making. Rather, managerial myopia is likely driven by a broader set of incentives created by firms' governance structures, compensation arrangements, and capital market pressures. In particular, executive compensation plans that place substantial weight on near-term stock price performance may encourage managers to focus on short-term outcomes regardless of the frequency of periodic reporting. Similarly, pressure from certain investors and boards of directors to meet short-term performance targets may contribute to managerial behavior that sacrifices long-term value creation.

From this perspective, reducing reporting frequency may address a symptom rather than the underlying cause of the problem. The incentives that drive managerial decision-making are largely

determined by a firm's governance mechanisms and compensation contracts. If policymakers are concerned that managers are underinvesting in long-term projects, the more direct remedy is to encourage compensation structures and governance practices that reward long-term performance rather than short-term stock price fluctuations.

Moreover, quarterly reporting provides important benefits to investors and capital markets by reducing information asymmetry and improving transparency. Eliminating or reducing reporting frequency in an effort to mitigate managerial myopia requires balancing these well-established benefits against the potential costs associated with short-term managerial behavior. In my view, the evidence does not support the conclusion that less frequent reporting is the appropriate policy

4Kraft. A., R. Vashishtha, M. Venkatachalam. 2018. Frequent financial reporting and managerial myopia. The
Accounting Review. 93 (2): 249-275.

solution. Instead, reducing reporting frequency risks weakening the information environment for investors while leaving the fundamental incentive problems that contribute to managerial myopia largely unchanged.

Accordingly, the Commission should be cautious in viewing semiannual reporting as a mechanism for addressing short-termism. The more effective approach is to address the governance and compensation practices that shape managerial incentives directly, while preserving the transparency and investor protection benefits associated with timely periodic financial reporting.

Reducing Reporting Costs Without Reducing Reporting Frequency

The Commission cites the costs associated with preparing periodic reports as a rationale for allowing registrants to choose between quarterly and semiannual reporting. While reporting costs deserve careful consideration, it is important to identify which aspects of the reporting process generate those costs and whether reducing reporting frequency is the most effective solution.

A substantial portion of the preparation costs associated with periodic filings arises from the production, review, and legal vetting of recurring disclosures that change little from one reporting period to the next. Indeed, comparisons of successive periodic reports often reveal that much of the disclosure remains substantially unchanged, with the most decision-useful and incrementally informative content concentrated in management's discussion and analysis and the updated financial statements and accompanying footnotes. Consequently, rather than reducing the frequency of financial reporting, the Commission may wish to evaluate whether certain recurring disclosures could be streamlined, modernized, or shifted to an annual reporting cycle while preserving the timely dissemination of financially material information.

This distinction is important. The policy question facing the Commission is not simply whether firms should report quarterly or semiannually. Rather, the more fundamental question is how to provide investors with the most useful information in the most efficient manner.

Summary Remarks

The proposed shift from quarterly to semiannual reporting would reduce the supply of the most credible, standardized, and independently reviewed financial information available to investors while doing little to address the underlying concerns that motivate the proposal. Quarterly reporting serves a critical market function by reducing information asymmetry, disciplining managers, and providing investors with regular opportunities to evaluate market expectations against actual GAAP-based performance. When those disclosures are delayed, investors do not stop demanding information. Instead, they turn to alternative sources, including analyst forecasts, peer-firm disclosures, rumors, and private information channels, that are often less reliable and less equally available across market participants.

As a result, semiannual reporting is unlikely to reduce information demand; it merely changes how that demand is satisfied. The inevitable consequence is a market environment characterized by greater uncertainty, greater reliance on inference and speculation, and larger information

advantages for sophisticated investors. In effect, the proposal risks transferring value from

ordinary investors to those who possess superior information, resources, or analytical capabilities. Moreover, the principal justification for the proposal, managerial short-termism, is fundamentally a governance and incentive problem rather than a reporting-frequency problem. If executives focus excessively on short-term outcomes, the source of that behavior is more likely found in compensation contracts, board oversight, and investor pressures than in the requirement to provide quarterly financial statements. Reducing reporting frequency does not eliminate those incentives; it merely reduces transparency.

Likewise, if the SEC's concern is compliance costs, the more appropriate solution is to modernize and streamline disclosures that provide limited incremental value rather than reduce the frequency of financially meaningful information. Investors consistently demonstrate a strong demand for timely financial information, and technological advancements continue to reduce the costs of producing and disseminating that information. In an era where firms generate financial data continuously and investors expect greater transparency, moving from quarterly to semiannual reporting represents a step backward rather than forward.

Ultimately, the question is not whether quarterly reporting imposes costs. It does. The question is whether those costs are outweighed by the benefits of reducing information asymmetry, promoting market efficiency, protecting investors, and supporting capital formation. For nearly a century, the SEC has concluded that timely and recurring financial disclosure is essential to fair and orderly markets. The evidence suggests that investors continue to value those disclosures today. Accordingly, permitting firms to opt out of quarterly reporting would weaken one of the SEC's most effective mechanisms for protecting investors and promoting transparent capital markets while offering only limited benefits in return.

I conclude with a very short summary of the above:

Semiannual reporting does not eliminate the market's demand for information, it simply replaces timely, verified, GAAP-based disclosures with greater uncertainty, greater information asymmetry, and greater advantages for informed traders, making it difficult to reconcile the proposal with the SEC's mission of protecting investors and maintaining fair, orderly, and efficient markets.

Please feel free to contact me at (jhschroe@iu.edu) if you have any question about my commentary. Thank you for the opportunity to comment on the proposed amendment.

Sincerely,

Joseph H. Schroeder, Ph.D. CPA
Professor and PwC Faculty Fellow
Kelley School of Business, Indiana University

7

Joseph Mueller Investor — Jul 6, 2026

Subject: File No. S7-2026-15 From: Joseph Mueller As an investor, I oppose the reporting rule change. Please keep reporting on a quarterly basis.

Joseph P. Corcoran, SIFMA — Jul 6, 2026

July 6, 2026
Via Electronic Mail (rule-comment@sec.gov)
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re: Semiannual Reporting, Release Nos. 33-11414; 34-105368; IC-36140; File No. S7-2026-15

Dear Ms. Countryman:

The Securities Industry and Financial Markets Association ("SIFMA")1 appreciates the opportunity to comment on the proposal of the U.S. Securities and Exchange Commission (the "Commission" or "SEC") to amend Rules 13a-13 and 15d-13 under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), to permit reporting companies to elect to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposal").2 The Proposal would also create a new Form 10-S, amend Regulation S-X to revise the rules governing the age of financial statements, and make conforming and technical amendments to numerous rules and forms that reference quarterly reporting.

One of SIFMA's committees, the Primary Markets Committee, consists of broker-dealers that act as underwriters, initial purchasers, placement agents, and dealers in the registered and unregistered securities offerings through which companies raise capital. In this letter, our comments focus on the practical effects the Proposal would have on the capital-raising process — in particular, on the customary due diligence and "comfort letter" practices on which the orderly execution of securities offerings depends — and identify a limited number of technical changes that we believe are necessary to ensure that the Proposal does not unintentionally impair capital formation, reduce the information available to investors, or increase potential securities law liability for our members. SIFMA AMG is submitting a separate letter that addresses SIFMA AMG

1 SIFMA is the leading trade association for broker-dealers, investment banks, and asset managers operating in the U.S. and global capital markets. On behalf of our industry's nearly 1 million employees, we advocate for legislation, regulation and business policy, affecting retail and institutional investors, equity and fixed income markets and related products and services. We serve as an industry coordinating body to promote fair and orderly markets, informed regulatory compliance, and efficient market operations and resiliency. We also provide a forum for industry policy and professional development. SIFMA, with offices in New York and Washington, D.C., is the U.S. regional member of the Global Financial Markets Association (GFMA). For more information, visit http://www.sifma.org.

2 See Semiannual Reporting, Release Nos. 33-11414, 34-105368, IC-36140, 39-2563; File No. S7-2026-15 (May 5, 2026), 91 FR 24968 (May 7, 2026) (the "Proposing Release" or "Proposal").

members' views on the Proposal from an investor perspective as well as from a research analyst coverage and secondary market trading perspective.3

I. Introduction and Executive Summary

SIFMA supports efficient public capital markets and the Commission's objective of reducing unnecessary reporting burdens while preserving investor protection and capital formation.

From an underwriting perspective, SIFMA's concern is that the Proposal, as drafted, could unintentionally impair capital raising if semiannual filers cannot provide underwriters4 and investors with customary comfort, current financial information, and diligence support at the time of an offering. Under existing professional standards, an underwriter's ability to obtain a customary comfort letter — and, with it, important support for the statutory due diligence defense

— is tied to the existence of a recent audit or interim review by the issuer's independent accountants.5 Because under the Proposal a semiannual filer would, by definition, have its interim financial information reviewed only twice a year, an issuer that has not voluntarily obtained a quarterly review could be unable to have its independent accountants provide customary comfort for significant periods of time of each fiscal year. The Commission itself recognizes this tension and requests comment on whether changes to Public Company Accounting Oversight Board ("PCAOB") standards are needed.6 Without corresponding action by the PCAOB to adapt its auditing standards, and without clarifying guidance from the Commission concerning the

3 SIFMA AMG brings the asset management community together to provide views on U.S. and global policy and to create industry best practices. SIFMA AMG's members represent U.S. and global asset management firms that manage more than 50% of global AUM. The clients of SIFMA AMG member firms include, among others, tens of millions of individual investors, registered investment companies, endowments, public and private pension funds, UCITS and private funds such as hedge funds and private equity funds. For more information, visit http://www.sifma.org/amg.

4 For ease of reading, as used in this comment letter, the term "underwriters" refers to broker-dealers acting as financial intermediaries in SEC registered offerings (in which the broker-dealers are often referred to as "underwriters") for which liability under Section 11 of the Securities Act of 1933, as amended (the "Securities Act"), and Securities Act Section 12(a)(2) may attach and in "Rule 144A" and other non-registered primary offerings (in which the broker-dealers act as "initial purchasers" or "dealers") to which liability under Rule 10b-5 may attach.

5 15 U.S.C. § 77k. Securities Act Section 11 imposes liability for material misstatements in, or omissions from, a registration statement. Underwriters may establish a "due diligence" defense under Section 11(b)(3) by showing that, after reasonable investigation, they had reasonable ground to believe and did believe that the statements were true and not misleading. See also 15 U.S.C. § 77l(a)(2) Securities Act Section 12(a)(2) imposes liability for material untrue statement in, or omissions from, a prospectus. Underwriters may avoid liability by showing that they did not know, and in the exercise of reasonable care could not have known, of the untruth or omission. Exchange Act Rule 10b-5 makes unlawful any material misstatements or omissions in connection with the purchase or sale of any security. While there is no explicit statutory due diligence defense to a claim under Rule 10b-5, "due diligence" can be used to rebut the existence of scienter or recklessness which is a judicially required element of Rule 10b-5. 17 CFR § 240.10b-5.

6 See Proposing Release, supra note 2, Request for Comment No. 27 (asking whether, "to comport with semiannual reporting," changes are needed to AS 6101 "to permit independent public accountants to provide comfort letters

expressing negative assurance on changes subsequent to the date and period of the latest financial statements”).

mechanics of offerings by semiannual filers, the Proposal risks creating a two-tier public market in which companies that elect semiannual reporting face significant practical barriers for almost six months of a given year to accessing the capital markets opportunistically.

Accordingly, to the extent the Commission moves forward with the Proposal, SIFMA respectfully recommends that the Commission:

• coordinate with the PCAOB and other relevant parties (e.g., the American Institute of Certified Public Accountants) before adoption, and not finalize the rule — or at least not make it effective — until a workable comfort-letter framework is in place for semiannual filers;

• provide offering-specific guidance confirming how semiannual filers can conduct shelf takedowns, “at-the-market” (“ATM”) and other continuous-offering programs, and other SEC registered and exempt capital-markets transactions without reducing customary diligence protections;

• preserve the current liability framework for voluntary quarterly earnings releases so that semiannual filers are not discouraged from continuing to provide quarterly information to the market;

• confirm that earnings releases furnished on Form 8-K can satisfy the “generally available” earnings-statement requirement under Section 11(a) of the Securities Act and Rule 158; and

• coordinate implementation with the national securities exchanges, banking regulators, and other authorities whose rules continue to reference quarterly reporting.

II. Overview of the Proposal

The Proposal would amend Exchange Act Rules 13a-13 and 15d-13 to allow a reporting company to elect to file one semiannual report on new Form 10-S, in lieu of quarterly reports on Form 10-Q, for the first three quarters of each fiscal year.7 Form 10-S would require substantially the same narrative and financial disclosures as Form 10-Q but would cover a six-month fiscal period; the semiannual financial statements would be prepared in accordance with U.S. GAAP and reviewed by an independent accountant, though not audited.8 A semiannual filer would have the

7 See 17 CFR § 240.13a-13 and 17 CFR § 240.15d-13. Under the current rules, reporting companies file three quarterly reports on Form 10-Q each fiscal year, with the fourth fiscal quarter subsumed within the annual report on Form 10-K.

8 See Proposing Release, supra note 2. Form 10-S would require substantially the same narrative and financial disclosures as Form 10-Q but cover a six-month period.

same filing deadline as a quarterly filer — 40 or 45 days after the end of the period, depending on filer status.9

A reporting company would elect semiannual reporting by marking a check box on the cover page of its annual report on Form 10-K (or, for a newly public company, on the applicable Securities Act or Exchange Act registration statement), and would be required to renew that election each year.10 The Proposal would also amend Regulation S-X to revise and consolidate the

rules governing the age of financial statements so that a semiannual filer's financial statements are not treated as "stale" under requirements built around a quarterly cadence.11

From the perspective of the capital-raising process, three features of the Proposal warrant particular attention: (i) interim financial information would be prepared and reviewed only semiannually rather than quarterly; (ii) for much of the year, the most recent reviewed interim period could be more than four months old at the time an issuer seeks to access the capital markets; and (iii) the interaction of these changes with existing auditing standards, earnings-release practice, and the federal securities-law liability framework is not fully addressed in the Proposal. The balance of this letter addresses each in turn.

III. SIFMA's Principal Concern from an Underwriting Perspective: Preservation of Customary Comfort-Letter Practice

Securities offerings in the United States depend on a well-developed market practice in which underwriters conduct a reasonable investigation of the issuer and obtain a comfort letter from the issuer's independent accountants. That practice is not a mere convention; it is a direct consequence of the liability provisions of federal securities laws. Section 11 of the Securities Act imposes liability on underwriters for material misstatements in, or omissions from, a registration statement, subject to a "due diligence" defense available to an underwriter that, after reasonable investigation, had reasonable grounds to believe, and did believe, that the registration statement was accurate.12 Section 12(a)(2) imposes liability on any person who offers or sells a security by means of a prospectus who "shall not sustain the burden of proof that he did not know, and in the exercise of reasonable care could not have known" of the alleged untruth or omission of a material fact.13 While there is no explicit statutory due diligence defense to a claim under Exchange Act

9 See Form 10-Q, General Instruction A.1 (large accelerated and accelerated filers must file within 40 days, and all other reporting companies within 45 days, after the end of the fiscal quarter). The Proposing Release would provide the same 40- or 45-day deadlines for Form 10-S, measured from the end of the first semiannual period.

10 See Proposing Release, supra note 2 (a reporting company would elect semiannual reporting by marking a check box on the cover page of its Form 10-K (or, for newly public companies, the applicable registration statement), and would be required to make the election again each year).

11 See Proposing Release, supra note 2 (proposing to amend Regulation S-X to revise the requirements governing the age of financial statements so that the financial statements of semiannual filers are not treated as "stale" under rules built along a quarterly framework, and to consolidate the age-of-financial-statements requirements in a single rule).

Cf. 17 CFR § 210.3-12.

12 Section 11(b)(3)(A) of the Securities Act, 15 U.S.C. § 77k(b)(3)(A).

13 Section 12(a)(2) of the Securities Act, 15 U.S.C. § 77l(a)(2).

Rule 10b-5, a due diligence defense can be used to rebut an allegation of scienter or recklessness, which is a central element of 10b-5 liability.14

Comfort letters15 are a central component of the reasonable investigation that underwriters undertake to establish the due diligence defense under the securities laws for financial information not itself required to be certified.16

The availability of customary comfort is governed by PCAOB Auditing Standard 6101.

Under AS 6101 (Letters for Underwriters and Certain Other Requesting Parties), when an accountant has not conducted a review of interim financial information in accordance with AS 4105 (Reviews of Interim Financial Information), the accountant may not comment in the form of negative assurance and is instead limited to reporting the procedures performed and findings obtained.17 Even where a review has been performed, AS 6101 permits negative assurance as to subsequent changes in specified financial-statement items only "as of a date less than 135 days from the end of the most recent period for which the accountants have performed an audit or a review."18

These standards were calibrated to a quarterly-reporting regime, in which three AS 4105 reviews occur each fiscal year, creating regular review touchpoints approximately 90 days apart. This cadence ensures that, throughout the year, underwriters can generally obtain comfort from an issuer's independent auditors that falls within the 135-day window. For a company accessing the market on, for example, December of a given year, a third-quarter Form 10-Q reviewed as of September 30 would be available, and the accountant's comfort letter would cover the period from September 30 to the closing of the offering — a window well within 135 days.

14 17 CFR § 210.10b-5. See In re Software Toolworks, Inc. Securities Litigation, 789 F. Supp. 1489 (N.D. Cal. 1992), aff'd in part, rev'd in part, 38 F.3d 1078 (9th Cir. 1994). ("As the Court previously found, the Underwriters carried out a reasonable investigation on all aspects of Toolworks . . . Their actions with respect to these alleged misrepresentation or omissions cannot be considered reckless.")

15 See PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties. As the Commission notes, comfort letters provide "negative assurance" — a statement that nothing came to the accountant's attention that caused it to believe the unaudited financial information is not fairly presented. See Proposing Release, supra note 2, at n.90.

16 See, Phillips v. Kidder, Peabody & Co., 933 F. Supp. 303, 323 (S.D.N.Y. 1996) (mem. op.), aff'd, 108 F.3d 1370 (2d Cir. 1997) (the underwriters "relied in large part on the cold comfort letters provided by Arthur Andersen"); and In re WorldCom, Inc. Securities Litigation, 346 F. Supp. 2d 628, 683–84 (S.D.N.Y. 2004) ("[i]n assessing the reasonableness of the investigation, [the underwriters'] receipt of the comfort letters will be important evidence, but it is insufficient by itself to establish the defense.")

17 See PCAOB Auditing Standard 6101, ¶ .37 (providing that when accountants have not conducted a review in accordance with AS 4105, they may not comment in the form of negative assurance); PCAOB Auditing Standard 4105, Reviews of Interim Financial Information. See also Proposing Release, supra note 2, at n.92.

18 See PCAOB Auditing Standard 6101, ¶ .46 (permitting negative assurance as to subsequent changes in specified financial statement items only as of a date less than 135 days from the end of the most recent period for which the accountants have performed an audit or a review); See also Proposing Release, supra note 2, at n.93.

Under semiannual reporting, that would no longer be the case. If a company elects semiannual reporting, the only AS 4105 review during the fiscal year occurs at mid-year, covering the six-month period ending, for a calendar-year company, on June 30. Form 10-S is due by August 9 (for large accelerated and accelerated filers) or August 14 (for other filers) following that period end.19 Any offering that prices or closes more than 134 days after June 30 (i.e., any offering pricing or closing after approximately November 12) falls outside the window during which an accountant can provide negative assurance pursuant to current AS 6101, absent an additional AS 4105 review or an audit.20 A similar problem would arise for offerings which occur more than 134 days after the end of the fiscal year. Thus, for the approximately six months each year (in the case of calendar year companies, from May 14 (134 days after December 31) until approximately August 15 (when the Form 10-S is filed) and from November 11 (134 days after June 30) until approximately February 15 or later (when the Form 10-K is filed)), a semiannual filer seeking to execute an offering would be unable to obtain conventional comfort with respect to its most recent financial information.21 In the absence of customary comfort, investment banks would face substantial Section 11, Section 12 and Rule 10b-5 exposure and potentially be unwilling to serve as underwriters. The result is that, absent action by the PCAOB or the Commission, semiannual filers could be effectively unable to access the public or public-style private markets for a meaningful portion of each year or could be forced to incur the very quarterly review costs the Proposal is intended to eliminate. A rule that effectively forecloses conventional comfort for nearly six months out of the year would impose a significant structural disadvantage on any company that elects semiannual reporting and that also seeks to be an active capital markets participant or wants the flexibility to readily access the capital markets during favorable market windows.

The Commission expressly recognizes this issue. In Request for Comment No. 27, the Commission asks whether underwriters' requests for comfort letters would lead semiannual filers to continue to retain accountants to conduct quarterly reviews, and whether changes to AS 6101 are needed "to permit independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date and period of the latest financial statements."22 SIFMA believes this question goes to the heart of whether the Proposal will, in practice, facilitate or impede capital formation.

Moreover, revising the 135-day limitation, while necessary, would not by itself be sufficient to preserve customary comfort. A typical comfort letter includes "negative assurance" regarding changes in specified financial-statement items (for example, changes in net sales, in total or per-share income, or in long-term debt) since the date of the most recent reviewed or audited financial statements. Under AS 6101, accountants provide negative assurance for changes post-period end by reading and comparing the issuer's internal interim financial statements and

19 Proposing Release, supra note 2, at 54.

20 PCAOB AS 6101. The 135-day limitation runs from the end of the most recently reviewed period, not from the filing date of Form 10-S. Accordingly, for a calendar-year semiannual filer with a June 30 first-period end, the window closes on approximately November 12.

21 The auditors would be able to give a comfort letter beginning on the date the 10-K is filed.

22 Proposing Release, supra note 2, at 41.

underlying accounting records as of the relevant cut-off date.23 In practice, where a company does not prepare interim financial statements for the relevant period (e.g., internal monthly financial statements), the accountants will be unable to provide this negative assurance.

This dependency on interim financial statements is particularly significant for semiannual

filers. A company that elects semiannual reporting but continues to release only selected quarterly financial metrics without preparing the complete interim financial statements that underlie a comfort letter may still be unable to obtain negative assurance on subsequent changes, even if the 135-day constraint were eliminated. The relief needed to preserve customary comfort therefore extends beyond the timing limitation in AS 6101 ¶ .46: it also requires either that semiannual filers continue to prepare interim financial statements sufficient to support negative-assurance procedures, or that the Commission and the PCAOB identify an alternative basis on which accountants may provide comfort on the quarterly metrics that semiannual filers choose to disclose. SIFMA encourages the Commission and the PCAOB to address this practical dependency directly, so that the comfort-letter framework for semiannual filers is workable in fact and not merely in form.

SIFMA therefore recommends that the Commission not finalize the Proposal or, at a minimum, not make it effective, until the PCAOB has adopted or clarified standards that permit underwriters to obtain customary comfort in a semiannual-reporting environment. We would encourage the Commission and the PCAOB to consider, among other approaches, whether AS 6101 should be revised to permit an accountant to provide negative assurance based on interim financial information contained in a quarterly earnings release or similar disclosure, without requiring a full AS 4105 review of that information, and to revisit the 135-day limit as applied to semiannual filers. SIFMA and its members would welcome the opportunity to work with the Commission and the PCAOB on the technical aspects of any such changes.

IV. Due Diligence During Interim Periods

Beyond the comfort letter issue, semiannual reporting would affect underwriters' ability to conduct due diligence on changes in an issuer's business and financial condition during interim periods. The periodic reporting cadence is itself an important diligence input: quarterly reports give underwriters a regular, independently reviewed, and publicly available baseline against which to assess developments since the last audited or reviewed period. This is a particularly acute concern for companies in rapidly changing industries, undergoing significant operational transformation, or that are in the process of integrating acquisitions. With only semiannual reports, underwriters would have fewer such reference points and would need to rely more heavily on management representations and issuer prepared information. Auditors' review

23 See PCAOB Auditing Standard 6101, ¶¶ .46–.50. The customary "subsequent changes" procedures contemplate that the accountants read the issuer's available interim financial statements and accounting records and make inquiries of company officials as of the cut-off date. Where no interim financial statements (such as internal monthly financial statements) exist for the comparison period, the accountants are limited to reporting the procedures performed and the findings obtained and cannot express negative assurance. See also id. ¶ .37.

of issuer financial statements serves as a critical step in the diligence process given their expertise in this area; expertise that the underwriters do not possess.

SIFMA recommends that the Commission address these issues in any final rule or accompanying guidance, and whether and under what circumstances a semiannual filer could voluntarily furnish quarterly financial information via Form 8-K to address information asymmetry without triggering the "filed" status consequences discussed in Section VI below.

V. Capital Formation and Offering Execution

Companies, both public and private, frequently access the capital markets opportunistically, launching offerings during narrow and sometimes unpredictable market

windows. The ability to execute quickly depends on the issuer being “offering ready,” including the availability of current financial information and customary comfort. Shelf takedowns under Rule 415, and in particular ATM and other continuous-offering programs, are especially sensitive to the absence of quarterly comfort, because they contemplate sales throughout the year on the strength of continuously available diligence support.24 We note in this regard the Commission’s recent registered offering reform proposal that would increase the availability of shelf registration statements to a broader category of issuers.25

For companies that are frequent issuers under Rule 415, this could mean that, for nearly six months of each fiscal year, the company cannot execute a takedown from its shelf without either (i) commissioning a voluntary quarterly audit review, (ii) waiting for the next Form 10-S or Form 10-K, or (iii) pressuring underwriters to proceed without conventional comfort — none of which is a satisfactory option. ATM programs are particularly implicated. Under an ATM equity distribution agreement, a company may sell shares into the market on an ongoing basis pursuant to a prospectus supplement linked to an effective shelf registration statement. Underwriters and sales agents acting under ATM agreements customarily receive comfort letters on a periodic or per-trade basis, and the ability to obtain ongoing comfort is often a condition precedent to the sales agent’s obligation to sell. If a semiannual filer maintains an ATM program, the sales agent may be unwilling to sell after the 135-day comfort window closes following the last AS 4105 review or audit.

If a semiannual filer must, as a practical matter, obtain a voluntary quarterly review, prepare additional financial statements, or wait until its next Form 10-S or Form 10-K before launching an offering, the Proposal may impair rather than facilitate capital formation. Such issuers would face delays, execution risks, and the same recurring review costs that the Proposal is designed to remove. The proposed amendments to the Regulation S-X age-of-financial-statements rules would helpfully reduce the risk that a semiannual filer’s financial statements are deemed

24 See 17 CFR § 230.415 (shelf registration); 17 CFR § 230.405 (defining “well-known seasoned issuer”). ATM programs and other continuous offerings are conducted as takedowns off effective shelf registration statements and depend on the continuous availability of customary diligence support, including comfort letters.

25 See Registered Offering Reform, Release Nos. 33-11418, 34-105513; File No. S7-2026-17 (May 19, 2026), 91 FR 31022 (May 26, 2026).

“stale” for registration statement purposes,26 but those amendments do not address the separate comfort-letter constraint, which is a function of professional auditing standards rather than the age-of-financial-statements rules.

One area where additional staff guidance will likely be required is how to prepare pro forma financial information for companies with different reporting cadences. The Division of Corporation Finance Financial Reporting Manual provides guidance on preparing pro forma information in special situations,27 including for companies with different fiscal years28 and for acquisitions of foreign private issuers that report only six month interim financial information, but does not provide guidance for domestic companies with different reporting cadences.

SIFMA recommends that the Commission provide clear guidance on how semiannual filers can conduct the full range of customary capital-markets transactions — including shelf takedowns, marketed and overnight registered offerings, Rule 144A offerings, ATM and other continuous-offering programs, acquisition financings, and liability-management transactions involving the issuance of a new security — without losing customary diligence protections. To the extent any such transaction would, under the Proposal, require a voluntary interim review by an issuer’s

independent accountants, the Commission should make that expectation explicit so that issuers, auditors, and underwriters can plan accordingly. Finally, SIFMA recommends that the staff of the Commission provide guidance on the preparation of pro forma and other financial disclosure in the context of the combination of issuers with different reporting cadences.

VI. Earnings Releases and the Liability Framework

Many semiannual filers would likely continue to issue quarterly earnings releases, whether due to investor and analyst expectations, contractual obligations, index or data-vendor requirements, or established market practice. Voluntary quarterly disclosure of this kind benefits the market, and the framework governing it should not be structured in a way that discourages it. Under current rules, an Item 2.02 earnings release is "furnished" rather than "filed," and is therefore not subject to Exchange Act Section 18 liability and is not automatically incorporated by reference into Securities Act registration statements.29 The Proposing Release asks whether, for semiannual filers, Item 2.02 Form 8-K submissions should instead be "filed" — subjecting them to Section 18 (and potentially Securities Act Section 11 and Rule 10b-5) liability — and whether first- and third-quarter earnings-release information should be required to be reviewed by an

26 While these staleness rules do not technically apply to Rule 144A and other exempt offerings, underwriters
typically look to SEC rules for guidance on many issues, including the age of financial statements and thus these
staleness concerns are relevant in those contexts as well.

27 See Section 3300 of the Division of Corporation Finance Financial Reporting Manual.

28 See Section 3301.1 of the Division of Corporation Finance Financial Reporting Manual.

29 Item 2.02 of Form 8-K governs the disclosure of results of operations and financial condition. Information furnished
under Item 2.02 is generally "furnished" rather than "filed," and therefore is not subject to Exchange Act Section 18
liability and is not automatically incorporated by reference into Securities Act registration statements. See Form 8-K,
Item 2.02; 15 U.S.C. § 78r.

independent accountant.30 SIFMA appreciates the investor-protection rationale for these questions, but cautions that mandatory "filed" status could discourage semiannual filers from voluntarily issuing quarterly earnings releases at all as it exposes them and their underwriters to liability without any corresponding comfort letter benefit, thereby reducing rather than increasing the information available to the market. Moreover, many earnings releases contain earnings guidance which neither the issuer nor its underwriters would want "filed" and subject to the liability provisions of Exchange Act Section 18 (and potentially Securities Act Section 11 and Rule 10b-5) liability.

Mandatory "filed" status would also compound the comfort-letter problem described in Part III. Filing an earnings release does not cause the underlying interim financial information to have been reviewed under AS 4105; absent such a review, the issuer's accountants still could not provide negative assurance on that information, even though investors and underwriters might now place greater weight on it.

SIFMA recommends that the Commission confirm, in any final rule or accompanying guidance, that semiannual filers may continue to furnish quarterly earnings releases on Form 8-K under Item 2.02 on a "furnished" basis, and that such voluntary quarterly disclosure does not trigger filing obligations under Rules 13a-13 or 15d-13. SIFMA further recommends that the Commission not finalize the Proposal until the PCAOB clarifies that such quarterly earnings releases or voluntary quarterly financial disclosures may be used as the basis for negative

assurance in a comfort letter under AS 6101 without requiring those disclosures to be “filed” with the Commission.

VII. Section 11(a) and Rule 158

Section 11(a) of the Securities Act imposes strict liability on issuers, and potential liability on underwriters, for material misstatements and omissions in registration statements. Section 11(e) creates an affirmative defense for issuers and certain other persons in actions brought more than one year after the effective date of a registration statement, conditioned on the issuer having “made generally available to its security holders an earnings statement” covering the twelve-month period beginning after the effective date of the registration statement.31 Rule 158 under the Securities Act provides that an annual report on Form 10-K, or a quarterly report on Form 10-Q containing the relevant twelve-month period, satisfies the “made generally available” requirement for purposes of this defense.32 Underwriters of securities being issued by a semiannual filer would thus potentially have to wait an additional three months before being able to take advantage of the benefits afforded by Rule 158.

30 See Proposing Release, supra note 2, Requests for Comment Nos. 19 and 20 (asking whether Item 2.02 Form 8-K
submissions should be “filed” rather than “furnished” for semiannual filers, and whether first- and third-quarter
earnings release financial information should be reviewed by an independent public accountant).

31 Section 11(a) of the Securities Act, 15 U.S.C. § 77k(a).

32 Rule 158 under the Securities Act, 17 C.F.R. § 230.158.

Moreover, the interplay between Section 11(a), Rule 158, and semiannual reporting is unclear. As noted above, Rule 158 provides that the Section 11(a) earnings statement requirement will be met if the information is contained in one report or any combination of reports either on (i) Form 10-K, Form 10-Q, Form 8-K, or in the annual report to security holders pursuant to Rule 14a-3 under the Exchange Act, or (ii) on Form 20-F, Form 40-F, or Form 6-K.33 While the Proposal would amend Rule 158 to add references to Form 10-S,34 which is helpful, SIFMA recommends that the Commission go further and confirm that information contained in an earnings release furnished on Form 8-K satisfies the requirements of Rule 158 to qualify to make an earnings statement “generally available” for purposes of Section 11(a). Rule 158 currently provides that information contained in a filed Form 8-K satisfies the requirements of Rule 158 but also expressly permits a registrant to “use other methods” to make an earnings statement generally available; making explicit that furnished Forms 8-K would preserve the existing burden-shift mechanics without requiring issuers to alter their disclosure practices.

VIII. Coordination With Other Regulatory Regimes

Quarterly financial reporting is embedded in a wide range of legal and contractual regimes beyond the Commission’s periodic-reporting rules. The rules of the national securities exchanges35 and the reporting requirements of banking regulators36 frequently reference quarterly periods or require the delivery of quarterly financial information. If the Commission adopts optional semiannual reporting without coordinated changes to these regimes, semiannual filers may remain subject to de facto quarterly information obligations, again undercutting the intended cost savings. The Commission acknowledges part of this concern in asking whether changes to exchange rules are necessary.37

SIFMA recommends that, before any compliance date, the Commission coordinate implementation with the national securities exchanges, the PCAOB, the banking regulators, and other relevant authorities, so that the various regimes that reference quarterly reporting are addressed in a consistent and orderly manner.

* * *

SIFMA supports efforts to improve the efficiency of the public-company reporting
framework and appreciates the Commission's ongoing commitment to evaluating ways to reduce

33 17 CFR § 230.158(a)(2)

34 See Proposing Release, supra note 2 (proposing to amend Rule 158 to add references to Form 10-S).

35 See, e.g., NYSE Listed Company Manual § 203.01 (requiring prompt disclosure of material information),
§ 802.01E (treating failure to timely file a Form 10-Q as a listing delinquency); Nasdaq Listing Rule 5250(b)
(periodic reporting obligations of listed companies).

36 See, e.g., 12 C.F.R. § 16.6 (requiring incorporation of Forms 10-Q into offering documents for certain bank-issued
debt securities, commonly issued in reliance on an exemption provided in Securities Act Section 3(a)(2)).

37 See Proposing Release, supra note 2, Request for Comment No. 29 (asking whether changes to the rules of securities
exchanges are necessary or appropriate to effectuate semiannual reporting).

unnecessary regulatory burdens. However, investor protection and capital formation require a semiannual reporting regime that functions effectively in practice.

To the extent the Commission moves forward with the Proposal, SIFMA urges the Commission to:

1. 2. 3. 4. Condition effectiveness on PCAOB action. Make the final rule effective only after the PCAOB has adopted or clarified standards permitting customary negative assurance in registered offerings by semiannual filers, including through the use of voluntary quarterly earnings releases or similar disclosures as a basis for providing negative assurance comfort.

Clarify earnings release treatment. Confirm that quarterly earnings releases by semiannual filers may be furnished on Form 8-K without triggering filing obligations or the liability consequences of "filed" status.

Amend Rule 158. Expressly provide that voluntary quarterly earnings releases furnished on Form 8-K, satisfy the Section 11(a) "made generally available" requirement for purposes of the limitations-period defense.

Coordinate with other regulators. Engage with the PCAOB, national securities exchanges, banking regulators, and other relevant authorities, and condition the compliance date of any final rule on the satisfactory completion of that coordination.

Without these safeguards, the Proposal could reduce the availability of standardized public financial information while simultaneously leaving active capital markets issuers subject to de facto quarterly-review costs — thereby undercutting both the intended cost savings and the Commission's capital formation goals.

SIFMA greatly appreciates the Commission's consideration of these comments, and to the extent the Commission moves forward with the Proposal, would welcome the opportunity to work with the Commission and the PCAOB on the technical amendments discussed above. If you have any questions or would like to discuss these comments further, please contact Joe Corcoran at (jcorcoran@sifma.org), or SIFMA's outside counsel on this letter, Eddie Best (EBest@willkie.com) at Willkie Farr & Gallagher LLP.

Sincerely,

Joseph P. Corcoran

cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Pierce, Commissioner
The Honorable Mark T. Uyeda, Commissioner
James J. Moloney, Director, Division of Corporation Finance
Mark Saltzburg, Senior Special Counsel, Division of Corporation Finance
Ryan Milne, Associate Chief Accountant, Division of Corporation Finance

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Josh Zinner, CEO, Interfaith Center on Corporate Responsibility — Jul 6, 2026
July 6, 2026
Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File Number S7-2026-15 - 2026 Semiannual Reporting Proposing Release
Dear Ms. Countryman:
The Interfaith Center on Corporate Responsibility ("ICCR") opposes the Commission's proposal to allow companies to file interim reports semiannually rather than quarterly. The very purpose of quarterly reporting is for companies to furnish shareholders with "a reasonably complete and up-to-date statement of the business and operations of registered companies."1 Even quarterly reporting has been deemed potentially insufficient, which is why Form 8-K continues to exist.
For the reasons set forth below, facilitating reduced reporting robs investors, such as our members, of the timely information the Commission has long acknowledged investors need in order to make informed investment and voting decisions. Moreover, reducing the timeliness of disclosures puts companies at risk of violating their obligations to keep information current, which leads to the risk of material omissions or institutional investors relying on stale information that is potentially misleading.
ICCR is a coalition of members representing a cross section of religious investors, foundations, asset managers, pension funds, and other long-term institutional investors. The organization has been at the forefront of shareholder advocacy for over 50 years, and its members collectively represent over $4 trillion in invested capital.
As stewards of financial assets, our members rely on up-to-date disclosures, including quarterly reports, to satisfy their fiduciary obligations. They understand that robust management of a company's business risks, which include how companies address environmental, social, and governance matters, have a material impact on and are a driver of superior long-term performance. The ability to gauge those risks depends on access to sufficient relevant information on a timely basis obtained from company disclosure documents.
1 Securities and Exchange Commission's 36th Annual Report to Congress (1970) at 11; SEC's Institutional Investor Study Report to the 92nd Congress, 1st Session, House Document No. 92-64 at Part 1 p. XXVII (March 10, 1971) (emphasis supplied).

I. Investor Access to Up-to-Date Information is Best Achieved Through the

Current Disclosure Regime Requiring Quarterly Reports on Form 10-Q, Supplemented as Needed with Disclosures on Form 8-K.

The SEC adopted Form 10-Q in 19702 to facilitate orderly quarterly reporting. Quarterly reporting is an essential tool for investors striving to make prudent decisions as fiduciaries. It is critical that disclosures be up to date to ensure that investors base decisions on information that continues to be accurate. Indeed, as noted in the SEC's 36th Annual Report to Congress in 1970, as well as in its Institutional Investor Study Report to Congress in 1971, the SEC has long recognized investors' need for ongoing, updated disclosures.
3

The SEC adopted Form 10-Q after concluding its 1969 disclosure study known as the Wheat Report.
4 The Wheat Report identified the need for structure and uniformity after "[t]he study carefully examined a significant sample of quarterly financial reports and releases provided by the [New York and American Stock] [E]xchanges," where it was "readily apparent ... that they varied from extremely useful to extremely poor and uninformative."5

At the time the SEC adopted Form 10-Q, the SEC was also in the midst of a study Congress mandated in 19686 that the SEC undertake to examine the impact of the increase in numbers of institutional investors participating in the market so that "Congress may determine what measures, if any, may be necessary and appropriate in the public interest and for the protection of investors."7 The Institutional Investor Study concluded with the SEC's 1971 Institutional Investor Report to Congress, which approvingly referenced the SEC's adoption of quarterly financial reports.
8

The SEC's conclusions that led to adoption of structured quarterly reporting was reinforced by these studies identifying both the problems as well as how best to address

2 Exchange Act. Rel No. 34-9004, 35 Fed. Reg. 17523 at 17537. Though the SEC adopted the form in 1970, the concept of quarterly reporting was already well-established as a necessary means of providing periodic updates to the annual report.

3 See supra note 1.

4 Disclosure to Investors: A Reappraisal of Federal Administrative Policies Under the '33 and '34 Acts (the "Wheat Report") (April 19, 1969).

5 Id., Chapter 1 at p. 39 and Chapter 10 at p. 357.

6 Public Law 90-438 (July 28, 1968).

7 Id., quoting the amendment to Exchange Act Section 19 at 15 U.S.C. § 78(s)(e)(1)(D) mandating the Institutional Investor Study.

8 SEC's Institutional Investor Study, supra note 1, at p. XXVII.

the identified need for more timely disclosure to replace the less frequent, non-structured information that lacked the usefulness required by investors.

The 1969 Wheat Report "attempted to balance the requirements which it considered essential for meaningful current reports against the time to be allowed for filing them. It also considered how such reports could best be coordinated with other sources of disclosure. The conclusion reached was that a regular, quarterly report would be more useful than the [then-] present, irregular 8-K report."9

The 2026 Semiannual Reporting Proposing Release acknowledges the 1969 Wheat Report, but merely dismisses it without suggesting how one or more event-specific 8-K reports could meaningfully fill the gap of information between a report issued up to six months prior and a current need to make investment and voting

decisions. Indeed, even with quarterly reporting, the period towards the end of a new quarter risks at least some information being stale or omitted. But that risk is measurably shorter for a three- versus a six-month period.

The SEC has not demonstrated in its 2026 Semiannual Reporting Proposing Release that the conclusions reached as a result of its own earlier in-depth studies are no longer true. It has offered no credible support for overturning the findings of the Commission that led to the current, well-structured rules requiring quarterly reporting. Rather, the 2026 Semiannual Reporting Proposing Release suggests that the fact that the "cadence of quarterly interim reporting" has not changed since 1970 somehow makes it suspect.

In that connection, the SEC recognized at the time of its earlier studies that in-depth, empirical studies should continue to be undertaken going forward in order to maintain the most effective disclosure regime possible. Nevertheless, notwithstanding citations to an impressive number of studies in the 2026 Semiannual Reporting Proposing Release, not one appeared to be by the SEC. Given the SEC's specific investor-protection mandate, an SEC study would be a reasonable approach. Yet there is no reference to any recent, structured research initiative by the SEC itself to support a recommendation that investors could reasonably rely on semiannual reporting with periodic 8-K reports for up-to-date information.

The SEC posits in its 2026 Semiannual Reporting Proposing Release (at p. 19) that the information required in Form 8-K is more robust than it was in 1970, and therefore should be sufficient for updating information. It even acknowledges the Wheat Report's recommendation supporting the continuation of quarterly reports and the subsequent adoption of the 1970s-era Form 10-Q to facilitate those reports. But the SEC fails in its 2026 Semiannual Reporting Proposing Release meaningfully to acknowledge the problems with attempting to use an event-driven Form 8-K with its limited focus as a substitute for the more comprehensive quarterly report on Form 10-Q.

9 The Wheat Report at 39.

Moreover, the 1970 Form 10-Q adopting release10 made it clear that the SEC had considered having Form 10-Q replace Form 8-K, but ultimately concluded that investors need both, as each has its distinct purpose: Form 10-Q provides summary quarterly financial information, and Form 8-K requires the reporting of important events on a more timely basis than the required financial look-back provisions of Form 10-Q. They are fundamentally different, and both provide investors with essential information. Preparing quarterly financials and being on the lookout for reportable events both forge a practice discipline for reporting companies. Those features also enable investors to assess financial information on an ongoing basis, which is an imperative for institutional investors acting as stewards of the assets they manage.

II. The Proposed Changes Will Neither Promote Long-Termism nor IPO's, and Risk Misleading Investors

A. The Proposed Changes Will Not Promote Long-Termism

The 2026 Semiannual Reporting Proposing Release suggests that semiannual reporting could foster a more long-term approach to value creation.11 However, empirical evidence contradicts that theory. Shivaram Rajgopal, whose paper "The Impact of Reporting Frequency on UK Public Companies" is cited in the 2026 Semiannual Proposing Release,12 states that the Commission has gotten things backward. The quarterly report "is the scoreboard, not the game." Instead, pressures to make quarterly numbers "comes from the broader incentive architecture: analyst consensus estimates, quarterly earnings guidance, compensation tied to EPS, and

institutional investor focus on near-term results." Rajgopal concludes that "[r]emoving the scoreboard does not change how the game is played."13

A different study by Rajgopal and two colleagues used the natural experiment resulting from the UK's mandating of quarterly reporting in 2007 and subsequent abandonment of that requirement in 2014. It found that the imposition of quarterly reporting did not have a statistically significant impact on UK firms' investment as

10 Exchange Act Release No. 34-9004, 35 Fed. Reg. 17523 at 17537.

11 See https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf, at 76.

12 Semiannual Reporting Proposing Release at 21 n.62. The 2017 paper is cited for the proposition that only 10% of UK companies returned to semiannual reporting after that country repealed its quarterly reporting requirement in 2014. Earlier this year, however, Rajgopal updated that figure, pointing to a 2024 Goldman Sachs study finding that "most" UK companies had returned to semiannual reporting at that time. See https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-reporting-proposal-a-solution-in-search-of-a-problem/

13 https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-reporting-proposal-a-solution-in-search-of-a-problem/

measured by capital expenditures, research and development spending, and net property, plant and equipment.14 (The 2026 Semiannual Reporting Proposing Release listed reduction of capital expenditures, including research and development, among examples of short-termism.15) Likewise, there was no statistically-significant difference in levels of investment between companies that stopped reporting quarterly after 2014 and those that continued doing so.

16

Rajgopal and his co-authors concluded that "moving from quarterly to semiannual reporting is not an effective remedy for undue corporate emphasis on short-termism."17 They suggested that regulators concerned about short-termism instead alter executive incentive pay, encourage asset manager engagement with portfolio companies, and develop company performance metrics that are "directly relevant to long-term value creation."18 We encourage the Commission to work with other regulators to craft reforms to address aspects of the incentive architecture that encourage short-termism, without sacrificing the transparency our members need to make informed investment and stewardship decisions.

B. The Proposed Changes Will Not Encourage Companies to Go Public

The 2026 Semiannual Reporting Proposing Release also states that the lower costs associated with semiannual reporting "could potentially influence a company's decision to become or remain a reporting company and encourage more companies to go or remain public."19 As we pointed out in ICCR's comment on potential changes to Regulation S-K,20 empirical research shows that regulatory and compliance costs are a relatively small factor in a company's decision to go public through an initial public offering ("IPO") or to stay public:

A 2021 empirical study affirmed the relatively small role played by regulation, concluding that "regulatory costs only explain a small fraction of the disappeared IPOs, in contrast to the popular claim," and those costs "do not appear to be a significant driver of going private decisions." Specifically, the study found that "[r]emoving all estimated regulatory costs increases the average IPO likelihood after 2000 from 0.95% to 1.4%,

14 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2977466, at 6.

15 Semiannual Reporting Proposing Release at 15 n.44

16 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2977466, at 14
17 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2977466 at 16.
18 https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2977466 at 17.
19 Semiannual Reporting Proposing Release at 8.
20 https://www.sec.gov/comments/cll-15/cll15-745947-2311375.pdf.

which explains only 7.4% of the decline in IPO likelihood from pre-2000 to post-2000."21 (footnote omitted).
The availability of abundant capital in the private markets, the expansion of which was facilitated by the Commission's own regulatory initiatives, and the increased importance of scale to company success, which leads smaller companies to merge rather than go public, are widely recognized as the most important factors in the decline in IPOs since the 1990s.22 We note that cost savings will be lower for companies that are required to make quarterly reports to lenders, creditors, swap counterparties, and other entities; we are concerned that small investors, who (unlike large institutional investors) lack ties to such entities, will be disproportionately harmed by a move to semiannual reporting.
Rajgopal and two colleagues studied the natural experiment resulting from the UK's mandating of quarterly reporting in 2007 and its abandonment of the requirement in 2014. They found that the gradual return to semiannual reporting did not lead to higher valuations, a lower cost of capital, or more IPOs. Instead, "[t]he drift to semi-annual reporting tracked a period during which the London Stock Exchange struggled to attract new listings and retain existing ones."23 Given the small role compliance costs play in the decision to go or stay public, the disadvantages of depriving investors of current information far outweigh any capital formation benefits of the Proposal.
C. Semiannual Reporting by the Least Sophisticated Companies Risks Misleading Investors
For a variety of reasons, large, experienced public filers may determine that it is in the company's best interest to continue to file quarterly reports, regardless of the rule permitting less frequent filings. This will be particularly true for companies issuing new securities that need to rely on incorporating by reference their Securities Act filings rather than bearing the costs of producing and distributing a new offering document. It is one thing for a company to evaluate whether disclosures are accurate since the date of the company's last quarterly filing, but quite another where up to six months may have passed since its filing or its latest 8-K material event notice.
In this context, the idea of promoting more companies to go public with fewer guardrails in place risks having those new, inexperienced filers violate the law. Companies will be coming into a sophisticated market, offering additional securities while shareholders receive incomplete information.
21 https://www.sec.gov/comments/cll-15/cll15-745947-2311375.pdf at 2.
22 See studies cited in https://www.sec.gov/comments/cll-15/cll15-745947-2311375.pdf, at 3-4.
23 https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-reporting-proposal-a-solution-in-search-of-a-problem.

Company disclosure obligations are in place to ensure that investors receive sufficient information on which to rely in order to base their investment and voting decisions. While large public companies generally have robust internal controls and

procedures in place to manage those risks, newer public companies have yet to develop them. And without the guidance of compliance rules such as quarterly report filings, those companies run a strong risk of not fully appreciating or having the discipline in place to determine when prior information may have changed. Those changes, in turn, may cause the company to have in place materially deficient information on which potential and current shareholders rely to their detriment, putting the company at risk of suit from shareholders as well as enforcement actions by the SEC.
* * *
ICCR and its members have consistently advocated for comprehensive mandatory disclosures that inform investors about issuers' businesses, risks, and governance. Mandatory time-constrained disclosures are a vital source of information ICCR members use to make security buy/sell decisions and to inform stewardship actions such as proxy voting and engagement.
For these reasons, ICCR strongly opposes the Commission's proposal to allow companies to file interim reports semiannually rather than quarterly. ICCR appreciates the opportunity to provide our perspective on the substance of the 2026 Semiannual Proposing Release. For further discussion, please contact me at jzinner@iccr.org.
Sincerely,
Josh Zinner
Chief Executive Officer
cc: Hon. Paul Atkins, Chairman
Hon. Hester Peirce, Commissioner
Hon. Mark Uyeda, Commissioner

Joshua Shleffar — Jul 6, 2026
Subject: File No. S7-2026-15 From: Joshua Shleffar This proposal is a step in the wrong direction, less information provided to those who do not have major affiliations is simply a way to keep individual investors in the dark and, therefore, less able to chase the dreams and opportunity America has always been built on (though that seems likely a selling point to many with influence now who clearly do not want ALL Americans to prosper).

Joshua Tucker — Jul 6, 2026
Subject: File No. S7-2026-15 From: Joshua Tucker I would prefer you keep reporting to quarterly. Why would you want to go back to something that was removed over 70+ years ago. This would be a step in the wrong direction by allowing companies to only report twice a year it keeps too much financial information from consumers in an even more connected world/ economy. In a fast paced world where everything is connected why would it be necessary to go back to less reporting. For an administration that's done so much for the American people I hope you all do what's right and keep reporting quarterly.

Jowanna Lewis — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jowanna Lewis This policy will hurt everyday investors by limiting their ability to participate in investment opportunities. It could also increase risk and fraud by concentrating investment among a smaller group of insiders or wealthy investors, while reducing transparency and public accountability. In effect, it disenfranchises ordinary people from investing

and leaves companies with less accountability to the broader public.

Jude Schwegel — Jul 6, 2026
Subject: File No. S7-2026-15 From: Jude Schwegel I want accountability from executives.

Judy Ward PWC Retired Partner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Judy Ward As an active investor, I do not support reducing the amount of reporting by publicly traded companies. I think with new tools such as AI the cost of providing this information is much reduced from prior years. It’s also the cost of having investors in your company.

Julia Trites Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Julia Trites As an investor I rely on quarterly reports in making decisions about where my money is invested. I have had confidence in the past about the ability of the U.S. to give mostly reliable data from it’s companies in the years I have invested. However, when the rulers of the game are allowed to change, than economic goalposts are also moved into vague and ill-defined positions. This is especially so when companies may be allowed the option to give semiannual reports rather than the current rule of quarterly reports, a rule that has been in place for at least five decades. Change the rules and the the whole economic game changes. A playing field is only as good as having stable rules with consistent enforcement that applies to all. An economy runs best when the rules are stable and consistently enforced for all players. After reviewing the SEC’s report on basic background history of report frequency and a review of general economic history from the 1930’s to the present it is apparent to me that the requirement for quarterly reports is a very sound practice and should stay as is. To change the rule is to allow companies the option of to keep investors, like myself, in the dark about the health and viability of any given company and by extension the general U.S. economy when analyzed collectively. I want to know about what kind of volatility is present in a company I invest in or wish to do so. Quarterly reports help make this possible. Reliable economic data from public companies makes for the opportunity to make sound financial decisions for an individual investor, any needed public policy changes to encourage growth, rapid responses to adverse external political pressures, job creation, and soft power influence in general global affairs. The world is more interconnected more than ever where events on one place can rapidly precipitate financial consequences within a day. It is safe to say that interconnection will only increase in the future. The U.S. should attempt to maintain it’s economic position in the world by being a reliable provider of rule enforcement for all and reliable data. If data or rules become unreliable, than the U.S. is choosing to give up that status. Keep the requirement for quarterly reporting in place for all public companies.

Julie Schober — Jul 6, 2026
Subject: File No. S7-2026-15 From: Julie Schober So you're blatantly just screwing over the public because the Democrats have shown to be ineffective and stopping Trump and his administrations corruption. They may not be able to stop you but "we the people" are watching your blatant corruption. You are not getting away with anything. I hope Trump is alive long enough to be able to read what it will say in the history books about his presidency. I used to be a Republican but I don't even recognize that party anymore and they certainly aren't working for the people but working for

the super powerful instead. You're turning us into Nicaragua! I have many Republican friends that voted for you that now regret it. Even your own people are turning against you. We're not as dumb as you think.

Julie Schonfeld — Jul 6, 2026
Subject: File No. S7-2026-15 From: Julie Schonfeld Keep quarterly reporting so all investors can track the health of the companies.

Justin C. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Justin C. To the Securities and Exchange Commission: I am a full-time individual investor and trader, and I oppose the proposal to move issuer reporting from a quarterly to a semiannual cycle. Quarterly 10-Qs are the only timely, standardized, and comparable window into company performance available to independent investors like me. Doubling the dark period between reports from three months to six widens the information gap between insiders and everyone else, forces markets to trade on leaks, rumors, and stale data for half the year, and produces sharper repricings, wider spreads, and higher volatility when results finally land. Those costs fall on ordinary market participants: namely, the roughly 167 million Americans who own stocks. The claimed benefits do not withstand scrutiny. When the U.K. and E.U. abandoned mandatory quarterly reporting, research found no meaningful reduction in short-termism and no boost to long-term investment. The cost of preparing a 10-Q is trivial next to the pricing efficiency of trillions of dollars in market value, and six-month gaps give fraud and deteriorating fundamentals twice as long to compound undetected. Quarterly transparency is a core reason U.S. markets command the world's trust and premium valuations. I urge the Commission not to adopt this proposal.

K Goldstein — Jul 6, 2026
Subject: File No. S7-2026-15 From: K Goldstein Don't keep investors in the dark about company data. Do not end quarterly reporting.

K. Smith — Jul 6, 2026
Subject: File No. S7-2026-15 From: K. Smith Please do not implement this change, Investors should have quarterly reports at a minimum to make informed choices when investing. Reverting to a twice a year system would force investors to rely on outdated information. This is particularly harmful for individuals who cannot afford the loss which may come from outdated data . In order to grow our economy and individual wealth, people need reliable information from quarterly reports.

Kaitara Cullum — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kaitara Cullum Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kalen Krempely — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kalen Krempely - Do not reduce transparency for all investors. Keep quarterly reporting. We are regressing if transparency diminishes. - Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior - The American stock market is still the leading market in the world - where is the burden on these companies? Its a false notion. Do not be fooled.

Kalia Ramirez — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kalia Ramirez I support quarterly reporting. The more transparent information is, the better. Fraud and system abuse prevention should be the goal of everyone here. Limitation of information access can only benefit those who don't want their activities known….and we the people, have a right to know.

Kamal Aljayeh. Retired government employee. As a US citizen I care about integrity and transparency when it comes to tax payers money — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kamal Aljayeh. Retired government employee. As a US citizen I care about integrity and transparency when it comes to tax payers money We care about integrity and transparency when it cone to tax payers dollars

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Kamla Cusick — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kamla Cusick I am writing to oppose the proposal to allow public companies to report financial results only twice a year instead of every quarter. As an individual investor, I rely on quarterly reports to make informed decisions about my investments. I also have retirement savings invested through professionally managed accounts. Whether I am making decisions myself or relying on others to manage my retirement, timely and accurate financial information is essential. Reporting only twice a year means investors will have less current information and companies will be able to go longer without publicly reporting how they are performing. That makes our markets less transparent and leaves individual investors at a disadvantage. I understand the concern that quarterly reporting may encourage companies to focus too much on short-term results. If that is true, the answer is not to give investors less information. Transparency and long-term planning can—and should—go hand in hand. Public companies benefit from access to the investments of millions of Americans. In return, they should provide regular, timely, and consistent information about their financial condition. That is a reasonable expectation. This proposal would primarily make life easier for companies while reducing the information available to the people whose money they depend on. I do not believe that is in the best interest of investors or the public. Please keep the current quarterly reporting requirements in place. Transparent markets benefit everyone, and ordinary investors deserve timely access to the information they need to make sound financial decisions. Thank you for considering my comment.

Karen Allison — Jul 6, 2026
Subject: File No. S7-2026-15 From: Karen Allison Enron cost me much of my inheritance. Please

hold their feet to the fire from now on

Karen E Leyse Retired, trustee for 2 trusts — Jul 6, 2026
Subject: File No. S7-2026-15 From: Karen E Leyse We should have learned our lessons. Experience shows that reducing reporting requirements and other protections for investors will destabilize the economy. Corporations are not required to manage investments in the public interest. In order to keep corporations more honest: quarterly reporting is needed to keep investors better informed. I am one investor who will surely be less interested in investing more when there are fewer protections for the consumer.

Katherine Lewis President, Tax Aces LLC — Jul 6, 2026
Subject: File No. S7-2026-15 From: Katherine Lewis The proposal to permit public companies to reduce their reporting frequency from quarterly to semiannual raises significant concerns. At its core, equity investing represents an ownership interest. Shareholders rely on consistent, timely, and transparent disclosures to evaluate the performance and direction of the companies they own. Reducing the frequency of required reporting risks weakening that fundamental relationship between issuers and investors. Proponents suggest that fewer reporting obligations could lower compliance costs. While that may have been a more compelling argument in the past, advances in technology—including automation and AI-driven reporting tools—have substantially reduced the burden associated with preparing periodic disclosures. As a result, the cost-saving rationale is less persuasive today. Others argue that reducing reporting frequency may help alleviate short-term market pressures. However, short-termism is driven more by investor behavior and market dynamics than by the mere availability of information. Limiting disclosures does not inherently promote long-term thinking; instead, it restricts access to information that investors use to make informed decisions. What remains clear is that reducing the availability of information does not improve investor understanding. Less frequent reporting means investors receive fewer formal updates on business performance, strategy execution, and operational developments—even though these activities continue on a daily basis. In practice, this change would result in longer intervals between updates, increasing the likelihood that material developments accumulate without disclosure. When information is eventually released, it may lead to more pronounced market reactions, greater uncertainty, and increased volatility. In sum, reducing reporting frequency would likely diminish transparency, impair investor insight, and weaken market efficiency, without meaningfully addressing the underlying concerns it seeks to resolve.

Kathleen L Nazar Retiree — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kathleen L Nazar Keep quarterly reporting!!! PLEASE!

Kathleen Zaracki — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kathleen Zaracki SEC Commissioners, I strongly object to the proposed elimination of quarterly reporting. All individuals, funds, etc. that invest in the US stock market need access to quarterly financial information on companies traded on the US exchanges. We need more transparency not less.

Kathryn Cartwright — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kathryn Cartwright As an individual investor, to have the knowledge that a company is having success or difficulties quarterly is critical. Much like individuals need to have financial reviews regularly, so do companies. As someone who also holds investment accounts as well managed by other individuals, I expect those individuals to be able to review financial statements regularly. Since we are in an age of automation and computers, the cost of running reports for a quarterly statement of a public company is minimal. All this proposal does is to minimize the trust that investors have in companies and that will make the market more volatile. We certainly don't need our markets to be more volatile than they are currently. Especially as almost every American has their retirement wrapped up in the stock market and needs to be able to create reasonable decisions for their portfolios after retirement.

Kathryn L Trevithick — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kathryn L Trevithick The more accountability the better. Leave it quarterly. Less temptation for problems.

Kay Hardgrave — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kay Hardgrave News article

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Keith Gulledge — Jul 6, 2026
Subject: File No. S7-2026-15 From: Keith Gulledge It is essential to retail investors, as well as to larger institutional investors, to retain the quarterly filing and signatory requirements that have been in effect for over 50 years. Quarterly filing is a regulatory requirement that helps to keep business executives honest. To go six months without information concerning financial structure, profitability, cash flow, and balance sheet analysis would be a huge disservice to investors. It also is a check against executive dishonesty, fraud, self-dealing, and other illegal actions. Please keep quarter reporting as a protection to investors!

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kelly maybee — Jul 6, 2026
Subject: File No. S7-2026-15 From: kelly maybee I would like to express my disdain to the possible changes to filings reports. These need to continue to be quarterly and not semiannual. How is one to guage the financial stability of companies for possible growth and investment if not reported quarterly. Investors and possible investors need to have this information available at more than a semiannual basis.

Kendalle Burlin O'Connell, CEO and President, MassBio — Jul 6, 2026
700 Technology Square, 5th Floor
Cambridge, MA 02139
617.674.5100 | massbio.org
July 6, 2026
Ms. Vanessa Countryman

Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Semiannual Reporting Proposed Rule; File Number S7-2026-15
Dear Ms. Countryman:
The Massachusetts Biotechnology Council (MassBio) appreciates the opportunity to comment on the
Commission's proposed rule to allow reporting companies the option of filing semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q. MassBio represents more than 1,600 members
across the Massachusetts life sciences ecosystem, including hundreds of small and emerging biotechnology companies working to discover and develop the next generation of treatments for patients. We write today in strong support of this proposal, which offers a meaningful opportunity to right-size disclosure obligations for these companies without compromising the investor protections at
the heart of our public markets.
An Opportunity to Right-Size Regulation for Small and Emerging Biotechs
The vast majority of publicly traded biotechnology companies are small, pre-revenue enterprises. They
have no products on the market, no sales to report, and no earnings to announce. Their value is instead
built on scientific progress: advancing candidates through preclinical development, initiating and completing clinical trials, and reaching regulatory milestones. For these companies, the quarterly reporting regime designed with mature, revenue-generating corporations in mind imposes obligations
that are poorly matched to their business reality.
Each Form 10-Q requires significant time from a small company's finance, legal, and executive teams,
along with meaningful outside expenditures on auditors, counsel, and consultants. For a large company,
these costs are absorbed with little notice. For an emerging biotech operating on finite investor capital
and a fixed cash runway, every dollar spent on compliance is a dollar not spent on research and development. The proposal would allow these companies to redirect substantial compliance savings toward their scientific programs, extending runway and, ultimately, improving the odds that promising medicines reach patients.
700 Technology Square, 5th Floor
Cambridge, MA 02139
617.674.5100 | massbio.org
Right-sizing regulations like this may also improve the calculus for private biotechs weighing an initial
public offering. Going public offers access to the deep pools of capital that drug development requires,
but that benefit comes at the price of significant ongoing compliance and reporting costs, a price that weighs heaviest on small, pre-revenue companies. By reducing that burden without diminishing the information available to investors, the proposal makes the public markets a more attractive source of funding for the companies that need them most, supporting capital formation across the sector.
Biotech Investors Are Focused on Clinical Milestones, Not Quarterly Readouts
The Commission correctly observes in the proposing release that investors in pre-revenue biotechnology
companies focus primarily on progress in product development and regulatory decisions rather than

interim financial results. Our members' experience confirms this. Biotech investors are sophisticated and long-term oriented by necessity: drug development is measured in years, not quarters. A clinical trial may take two to five years to read out, and the financial statements filed in the interim change little from one quarter to the next, typically reflecting only operating expenses and cash position against a story that investors already understand.

The information that actually moves a biotech company's valuation, including trial initiations, enrollment progress, data readouts, and partnership transactions, is already disclosed promptly when these events occur. Companies announce material developments through press releases and current reports filed with the Commission on Form 8-K, typically due within four business days of the triggering event, and Regulation FD ensures that any material information shared with analysts or investors is simultaneously made available to the entire market. This framework delivers information to investors within days, not months.

Quarterly reports for these companies rarely convey new decision-useful information to investors; they largely restate what the market already knows, at real cost to the company. A semiannual cadence, supplemented by the robust current-reporting system that has developed over the past several decades, is well suited to how biotechnology companies are analyzed and valued in today's markets.

An Optional Regime Preserves Choice for Companies and Investors Alike

Critically, the proposal mandates nothing. It is an optional reporting regime that allows companies to determine a reporting cadence that best serves their shareholders. Management teams and boards who are best positioned to weigh the preferences of their particular investor base would simply gain the flexibility to make that judgment for themselves.

This flexibility is a win for biotechnology companies and investors alike. Companies gain the ability to align their disclosure obligations with the realities of their business model and stage of development.

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Investors retain timely access to all material information through the current-reporting framework, along with the assurance that any move to semiannual reporting reflects a considered judgment by the company's management about what best serves its shareholders. And the market itself will provide discipline: companies whose investors value quarterly reporting will face strong incentives to maintain it.

The experience of other jurisdictions bears this out. As the Commission notes in the proposing release, when the United Kingdom eliminated its quarterly reporting requirement in 2014, fewer than 10 percent of companies stopped issuing quarterly reports in the period that followed. The European Union, the United Kingdom, Hong Kong, and Japan all operate on semiannual reporting regimes today, and their capital markets continue to attract investment. Given flexibility, companies will still make disclosure decisions that reflect the expectations of their investors.

Conclusion
MassBio commends the Commission for advancing a thoughtful, balanced proposal that recognizes one
size does not fit all in interim reporting. For small and emerging biotechnology companies, the option of
semiannual reporting would reduce unnecessary compliance costs, free resources for the research that
drives value for patients and investors, and better align disclosure with the long timelines on which drug
development actually operates. We encourage the Commission to adopt the proposal, and we would welcome the opportunity to serve as a resource as the Commission finalizes this rulemaking.
Thank you for your consideration.
Respectfully,
Kendalle Burlin O'Connell
President & CEO
Massachusetts Biotechnology Council

Kenneth Hayward No affiliation other than my life savings in the market. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kenneth Hayward I oppose the change of quarterly reports to every 6 months . I propose monthly reports due to advancements in artificial intelligence. More information provided enables a better decision. Thank You

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Kenneth R. Gragg Motley Fool Community — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kenneth R. Gragg I have been investing in publicly held stocks for 60 years. I have always felt at a disadvantage to institutional investors when trying to keep up with the progress of the companies I invest in. Institutions have the luxury of being able to keep up with their investments by hiring people for that express purpose. They develop contacts and sometimes extract information in a more timely context than individual investors. I feel the proposed Semiannual reporting rule being propose, would put myself and other individual investors at yet a greater disadvantage than we are presently. Further, I don't see how reporting every 3 months could result in much cost difference than reporting every 6 months. The data reported is kept up on daily and quite easily in this AI age, so having the CEO and CFO spend an hour out of each 3 months, addressing the concerns of stockholders does not seem a demanding or costly exercise.

Kevin Rowe — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kevin Rowe The optional structure does not neutralize the risk to investors — it concentrates it. Election is voluntary, so the companies most likely to opt into reduced reporting are those with the most to gain from reduced scrutiny: smaller issuers, pre-revenue firms, and companies with deteriorating fundamentals. This creates a two-tier market where reduced transparency correlates precisely with the companies investors most need to monitor. A 180-day disclosure gap, double the current maximum, gives material problems — fraud, failed products, liquidity strain — far more time to compound before investors have any official visibility. European markets that reduced reporting frequency saw investors overreact to peer-firm disclosures in the absence of company-specific data, producing more volatile, less efficient pricing — not the stability this proposal assumes. The Commission's cited cost savings (~$198,000/issuer annually) are marginal against existing audit and controls spending, which occurs regardless of filing

frequency, and don't justify this tradeoff. I urge the Commission to withdraw this proposal, or at minimum restrict any reduced-frequency option to issuers below a defined market-cap or public-float threshold.

Kimberly Lamm Professor, Duke University — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kimberly Lamm To the SEC Chairman, I am shocked that this rule change is even being considered. It is clear fraud and corruption are rampant in this current historical moment. Are we going to just succumb to the trend by giving the top 5% the opportunity to transact business under the cloak of darkness for 6 months? The enactment of this rule will take us back to the era before the great depression. I do not want the middle class to be wiped out. If it is, who will buy the products and services these publicly traded corporations are selling? It is your ethical obligation to be the hard regulatory agency that keeps corporate greed in check. Do not approve this scam of a rule. It will have devastating market repercussions down the line. Sincerely yours, Kimberly Lamm

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Kiran Patel — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kiran Patel Quarterly reporting helps the investor stay more informed about the hard earned money they invested in the market. This helps the investor make better decisions. I do not agree with reducing quarterly reporting.

Kristen West — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kristen West As a mutual and index fund investor, I strongly oppose the proposed shift to semiannual reporting. Leaving a six-month information gap will trigger massive, erratic price swings on earnings days, making index rebalancing highly inefficient. Furthermore, big institutional players will just buy expensive alternative data to fill the gaps, putting retail and passive investors at a massive disadvantage. Extending the reporting window also invites more insider trading and allows corporate fraud or failures, which are already a problem, to go unnoticed for longer. Quarterly reporting is a proven standard for market integrity. Cutting disclosures to save a bit of corporate paperwork is bad for investors. Please drop this proposal.

Kristina Vicidominj — Jul 6, 2026
Subject: File No. S7-2026-15 From: Kristina Vicidominj Please do not loosen regulations and/or reporting. CEO's have proven time and again the dishonest ones will push any limit of that is in their best interest. This regulation helps keep them honest which is in the best interest of stockholders and employees. The rule was put in place for a reason and that reason has not gone away.

L. Martin Licensed Social Worker — Jul 6, 2026
Subject: File No. S7-2026-15 From: L. Martin Reporting needs to stay as frequent as possible so that there is enough time to hold companies accountable when discrepancies arise. As someone who does not have a ton of money, I rely on businesses doing the right thing and government holding them accountable. History shows when left unchecked how companies move in the direction of boosting their own profits without concern of the common man. Let's keep quarterly reporting in

place.

L. Reid Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: L. Reid Please do not change the current quarterly reporting requirements.

Larry Fine — Jul 6, 2026
Subject: File No. S7-2026-15 From: Larry Fine Keep quarterly reporting!

Laura — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laura My name is Laura and I have many older family members who rely on their investments. Reporting every six months allows for so much fraud. This world seems to have stopped caring about the wellbeing of the elderly and it is infuriating. The ultra wealthy/corporations do not need more money and average citizens deserve to live safely and in comfort during their late years. The thought of my loved ones potentially being harmed by this is heartbreaking and completely unacceptable.

Laura Butler Retired President, Small Business Owner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laura Butler The lack of Quarterly Reporting means hiding money from those who would benefit far more than the corporate entities. Legal does not mean fair or right.

Laura Collins — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laura Collins Quarterly—- LEAVE IT. Stop being so greedy. I planned ahead and saved responsibly. I raised a child alone and put him through college with no help from his father. I am wanting my retirement IRA funds preserved!! THANK YOU. Signed: A Schwaab stock and American Funds mutual fund customer— Retired Public School Teacher of 38 years — on a Fixed Income

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Laura Maybee — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laura Maybee Changing the reporting requirements to semiannual from quarterly is too long a time lapse to see and evaluate what the value of the companies I'm invested in, or want to invest in actually are. It is too long of a lapse to see where they are spending profits. I want quarterly transparency preserved for my investments.

Laura Shaffer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laura Shaffer I urge you to maintain the staus quo on SEC rules. In particular, maintaining the quartlerly reporting requirement is critical to keep publicly traded

companies accountable to their shareholders. There is no real reason to change or remove this requirement. If the corporations have nothing to hide, then there is no need to report less frequently. What this will do is reduce investors' confidence in the American markets and discourage outside investment.

Laurence Landon Retired Commecial Insurance Professional — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laurence Landon My name is Laurence Landon. I am a retired Commercial Marine Insurance Manager and Commercial Property & Casualty Insurance Underwriter. As an insurance professional, I advise it is essential to closely monitor insurance company profits to ensure they are not taking financial advantage of their customers. This is particularly true in the health insurance field, where dollars and temptation walk hand in hand. Any field, when there is significant money at stake, must be closely monitored. To maintain public confidence in their liquidity and business pracices, quarterly reporting must be maintained.

Laurie Penney Laurie Penney — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laurie Penney Please keep ot quarterly

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Laurie-Ann Preston Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Laurie-Ann Preston My first comment is WHY?? The SEC did this before and it was a failure, flop. Truthfully, I really want to know why and who is pushing the SEC to do this. On your website you have your organization's purpose is "we’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow." With that mission statement, investors and companies need timely information to make investment and business decisions. On a personal level, I review my income, investments and expenses on a quarterly basis to make sure I am on track to fulfill my goals. I don't understand why the SEC would allow companies to hide information for six months from investors. Are you doing this to help facilitate more insider trading? Because that is what is going to happen. Reducing the reporting frequency will reduce investing. I know I'm going to very hesitant to invest if I don't have timely information and understand the trends. People in other countries invest in the US due to our laws, regulations and information transparency. These investments will decline if we only have reporting 2x/year! If the P/E drops out of the blue people will loose large amounts of $$$ We're going to have another financial meltdown and this time I hope the Government doesn't bail these companies out. Other countries that have moved to the six-month reporting have less prestige, weaker investments. Please don't do this to our economy. You and we will regret it.

Lawrence Conway III None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lawrence Conway III I am opposed to changing the time period for reporting to the SEC. Less oversight led to past problems, like ENRON, when less reporting was allowed. Let's not repeat the mistakes of the past.

Lawrence Seltzer — Jul 6, 2026

Subject: File No. S7-2026-15 From: Lawrence Seltzer Dear Secretary, I am writing to tell you I oppose this new ruling change. As an investor nearing retirement, I rely on the quarterly reporting to keep stability with my investments. I rely on the executive sign-offs, and the incentives set making CEOs responsible for what they publicly report. It is my understanding that there will now be a gap in reporting, which the SEC is proposing to close. Why would you need to close a gap? There shouldn't be a gap in reporting. It seems that this proposal benefits certain companies from having to report financial problems, as opposed to what it's supposed to do: inform the public and their investors. I remember what happened with Enron, when these rules were put in place to stop something like that from happening again. The stability of our economy is at stake, and we cannot afford to these organizations. They will not "do the right thing," and we must regulate them. This is not a hardship, and I see no benefit to the public by implementing the change. Thank you.

Lee Sanders US military retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lee Sanders Tannin Sanders, SSG combat medic in the army. I use quarterly reporting to make financial decisions. It is unfair to investors like me to have even less precise information to make decisions on, while insiders will already know even more than they do now about the performance of companies.

Lesley Bingham — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lesley Bingham Transparency is key to a fair, open market. All buyers and sellers must be on a level playing field to prevent fraud and allow for accountability. Quarterly reporting is one way that everyone can have adequate, timely information. More information leads to more faith in companies and the markets that trade in their securities. Moving to twice yearly reporting would allow fraud to flourish undetected and allow corporate leaders to trick investors. This is a terrible terrible idea that will lead to distrust in the markets and curb investment in US-based companies.

Leslie Roberts — Jul 6, 2026
Subject: File No. S7-2026-15 From: Leslie Roberts As a retired person, monitoring the financial well being of companies in which I have invested is critical to ensuring I am not flying blind for six months at a time. A lifetime of saving for retirement could be greatly diminished or destroyed if timely information is delayed. An extra three months also gives those who commit fraud more time for irreparable harm to be done before it is discovered. Even though reporting every six months will be “optional”, it is certain that it will become the norm, to the detriment of the ordinary investors. The companies still have to keep their books. It is a modest cost for the company to file quarterly - a cost of doing business. It is a small price to pay for the privilege of generating capital from the public - from people like me. As an investor, I should be afforded the right to quarterly reports. Keep the reporting requirements as they are.

Leslie Smith — Jul 6, 2026
Subject: File No. S7-2026-15 From: Leslie Smith To Whom It Concerns at the SEC, The switch from quarterly reporting to semiannual reporting has no positive net effect for citizens and investors; it only benefits a company to decrease the number of reporting options in a year. I'm personally not an experienced investor, but the people I trust with my money are, and for them and on my behalf (and

on the behalf of millions of other average Americans), they should have access to more up-to-date information on which to make informed decisions. The benefits to companies, whether through reduced costs of reporting or increased profit, aren't worth the costs to average citizens. As with many things currently happening in our country, this seems to be a strategy to benefit only a certain group - big businesses and the rich people behind them. According to USA . gov, "The Securities and Exchange Commission (SEC) oversees securities exchanges, securities brokers and dealers, investment advisors, and mutual funds in an effort to promote fair dealing, the disclosure of important market information, and to prevent fraud." Semiannual reports would go against promoting fair dealing, disclosing important market information, and preventing fraud. I urge you to keep in place the quarterly reporting requirement rather than changing it to benefit the few. Sincerely, Leslie Smith

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Linda Davidson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Linda Davidson I am opposed to this proposed change to reduce the frequency of required reporting by publicly traded companies. Less transparent reporting will not only potentially allow fraud to occur without oversight, but also serve to hide company losses. Both would have consequences for millions of Americans investing for their retirement. Along with this administrations other reckless actions, this change will create negative economic impacts and hurt the American people.

Linda L — Jul 6, 2026
Subject: File No. S7-2026-15 From: Linda L Please keep reporting on a quarterly basis. I am retired and depend upon knowing that my retirement funds are being well managed.

Linda Mihalik — Jul 6, 2026
Subject: File No. S7-2026-15 From: Linda Mihalik The U.S. Securities and Exchange Commission website states, “The SEC’s mission is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation.” Maintaining quarterly reporting is essential to preserving transparency, accountability, and investor confidence in the U.S. capital markets; essential to meeting the SEC mission. Transitioning to semi-annual reporting would increase the length of time between required disclosures, potentially reducing market transparency and allowing material developments to go unreported for extended periods. Therefore, I respectfully request the SEC does not change from quarterly reporting.

Linda Schober — Jul 6, 2026
Subject: File No. S7-2026-15 From: Linda Schober Actually, I think the reporting should be monthly! As a retired person with limited income, but some investments, I need the relevant information to be accurate and updated as often as possible, in order to make logical and safe decisions about my investments.

Lindsey Keljo, Head, SIFMA AMG and Raymond Mosca, Assistant Vice President, SIFMA AMG — Jul 6, 2026

July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090
Re: Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15
Semiannual Reporting
Dear Ms. Countryman:
The Asset Management Group of the Securities Industry and Financial Markets Association ("SIFMA AMG")1 appreciates the opportunity to provide comments to the Securities and Exchange Commission ("SEC" or "Commission") regarding the Commission's Proposed Semiannual Reporting Rule ("the Proposal"), which would allow companies to file semiannual reports in lieu of quarterly reports to meet their interim reporting obligations under the Securities Exchange Act of 1934.2
The Proposal is part of a larger initiative to encourage more companies to go and remain public by reducing the costs and burdens associated with Exchange Act reporting.3 We strongly support this overarching objective and share the Commission's view that "a robust public capital market – with more emerging companies and small businesses choosing to become public companies through initial public offerings or other paths – benefits companies and investors alike."4 From an asset management perspective, expanding the universe of public companies available to invest in promotes portfolio diversification, improves market transparency, and creates more opportunities to invest in growth-stage issuers.
1 SIFMA AMG brings the asset management community together to provide views on U.S. and global policy and to
create industry best practices. SIFMA AMG's members represent U.S. and global asset management firms that
manage more than 50% of global AUM. The clients of SIFMA AMG member firms include, among others, tens of
millions of individual investors, registered investment companies, endowments, public and private pension funds,
UCITS and private funds such as hedge funds and private equity funds. For more information, visit http://www.sifma.org/amg
2 SEC Semiannual Reporting, 91 F.R. 24968 (May 7, 2026) ("Semiannual Reporting Proposal"), https://www.govinfo.gov/content/pkg/FR-2026-05-07/pdf/2026-09095.pdf.
3 Id. at 24976.
4 Id.

In advancing this objective, we recognize the necessity of reducing potentially duplicative or otherwise overly burdensome reporting requirements, which may impose costs without yielding proportionate benefits to investors. However, while reforms designed to address unnecessary compliance costs are worthy of consideration, quarterly reporting remains an important source of timely information for investors. As we describe in detail throughout our comments, eliminating mandatory quarterly reporting requirements could result in a range of unintended consequences that have the potential to negatively impact investor outcomes, market quality, and the Commission's broader capital formation goals.
Accordingly, we encourage the Commission not to move forward with the current Proposal and instead recommend an alternative approach that focuses on reducing duplicative, immaterial, or otherwise unnecessary reporting burdens as part of the Commission's broader review of public-company disclosure requirements.

As Chairman Atkins observed in his Statement on the Proposing Release, a significant part of incentivizing companies to go and stay public is ensuring that the disclosure mandated in interim reports (both financial and non-financial) is guided by materiality as the north star, regardless of reporting cadence.[5] We have long-supported SEC initiatives focused on reducing reporting burdens for companies without decreasing the usefulness of such reports to investors,[6] and we would welcome the opportunity to work with the Commission and staff to identify specific elements of Form 10-Q that could be improved as part of the Commission's broader disclosure modernization initiative.

For clarity, we also note that SIFMA is submitting a separate comment letter focusing on the Proposal's potential implications from an underwriting perspective.

Executive Summary

SIFMA AMG strongly supports the Commission's overarching objective of reducing reporting burdens for companies and facilitating public market capital formation. However, we believe that an approach focused on reporting content rather than cadence, would be most effective in achieving the Commission's goals. While the Proposal would affect different participants across the capital-markets ecosystem in different ways, our main concerns from an investor perspective are discussed below:

5 Statement on Proposing Release for Semiannual Reporting, Paul S. Atkins, Chairman SEC (May 5, 2026), https://www.sec.gov/newsroom/speeches-statements/atkins-statement-proposing-release-semiannual-reporting-050526.

6 Letter from Mary Kay Scucci, SIFMA Global Financial Institutions Accounting Committee and the Asset Management Accounting Policy Committee (Mar. 21, 2019), available at https://www.sec.gov/comments/s7-26-18/s72618-5165051-183441.pdf.

- The Proposal would make it more difficult for asset managers to evaluate companies and make informed investment decisions on behalf of their clients.
- The Proposal could have a negative impact on research analyst coverage for smaller issuers, complicating the Commission's capital formation objectives and compounding informational concerns.
- The Proposal could result in unintended consequences that offset or outweigh the efficiency gains associated with reduced reporting frequency.
- The Proposal raises additional considerations regarding secondary market trading that could have potential impacts for investors.
- The Proposal's assumptions regarding short-termism and IPO activity are not sufficiently supported by empirical evidence.
- Given these concerns, we recommend an alternative approach that focuses on reporting burden rather than reporting cadence.

I. The Proposal would make it more difficult for asset managers to evaluate companies and make informed investment decisions on behalf of their clients.

Timely access to material information is critical for asset managers to make informed investment decisions on behalf of their clients. When assessing whether to buy, sell, or hold the securities issued by a given company, the information contained in the company's interim reports – such as interim financial statements reviewed by an independent public accountant – serve as

an important reference point for investors to assess business fundamentals, risks, and potential investment upside. The greater the frequency of such reporting, the better equipped investors are to make informed decisions. Delays in the reporting of material information make it more difficult for investors to adequately assess these factors in a fast-paced market environment.
The Proposal, if finalized, would eliminate the existing quarterly reporting requirements for public issuers (filed via Form 10-Q) and instead give companies the option to file reports on a semiannual basis on the newly established Form 10-S.7 Because companies would have the option to file reports on a semiannual basis or continue to report quarterly, the specific number of companies that would elect to file Form 10-S is unknown, making it difficult to judge the overall impact on access to information across the public capital markets. However, in making such a change, the Commission acknowledges that a "reduction in the frequency of interim reporting could result in delayed disclosure of material information, reduced comparability, and some lost information."8
Though the Commission recognizes these risks, the Proposal ultimately rests on the premise that the flexibility provided under the Proposal allows companies to choose the reporting
7 Id. at 24971.
8 Id. at 24987-88.

frequency that best aligns with their business needs and investor expectations.9 While the informational needs of investors may vary depending on the specific characteristics of individual companies, moving away from standardized quarterly reporting could raise serious challenges from an investor perspective that have implications beyond any individual company's decision to report on a semi-annual basis.
In practice under the Proposal, companies would have the option to: (i) continue filing quarterly Form 10-Qs; (ii) switch to semiannual reporting and only file Form 10-S; (iii) file Form 10-S but continue releasing quarterly earnings on a voluntary basis; (iv) file Form 10-S while providing quarterly earnings and audited financial information on a voluntary basis; or (v) move among these voluntary approaches depending on what is considered most advantageous in a particular quarter.
10 Depending on how reporting practices develop, this range of potential reporting combinations across a wide portfolio could make it more challenging for investors to digest, compare, and model information when disclosure practices vary across issuers, even those within the same sector, and also have the potential to change over time. Crucially, the informational impact of an individual company's decision to report on a semi-annual basis would not be limited to that company. Investors would also lose a valuable reference point for evaluating competitors and broader sector trends.
Recognizing that one result of the Proposal will be a reduction in the frequency of interim reports for some reporting companies, the Proposal notes that current reports on Form 8-K regarding certain material events have become timelier and more robust since quarterly reporting was originally implemented by the SEC, mitigating concerns about information delays.
11 We agree that Form-8 K can be a meaningful notification mechanism for discrete material events in certain circumstances. However, notification of the occurrence of a material event is not an appropriate substitute for timely disclosure of the financial impact of those events. If the Proposal is adopted and a substantial number of companies elect to report on a semiannual basis, longer intervals between the notification of material events and financial disclosure would become more common, presenting further challenges for investors who lack timely access to material information.
II. The Proposal could have a negative impact on research analyst coverage for

smaller issuers, complicating the Commission's capital formation objectives and compounding informational concerns.
9 Id. at 24987.
10 Under the Proposal, once a company elects its interim reporting frequency (quarterly or semiannual), it would be
committed to that reporting frequency for the remainder of that fiscal year. See Proposal at 24978. However,
companies electing to file Form 10-S would have the ability to publish quarterly earnings releases and financial
information on voluntary basis, raising potential concerns regarding consistency and comparability.
11 Id. at 24974-75.

Research analyst coverage serves as an important tool for asset managers to aggregate information about companies and ultimately inform investment strategies. As noted in the 2022 SEC Staff Report on the Issues Affecting the Provision of and Reliance Upon Investment Research Into Small Issuers:
"The Commission has frequently acknowledged the important role
of research to U.S. capital markets, in particular its significance in discovering issuer information and sifting, digesting and transmitting it in a manner that may be used by investors."12
While the benefits of robust research analyst coverage for both companies and investors have been well documented, the 2022 Staff Report describes several structural pressures that have contributed to a reduction in the supply of fundamental research, particularly for smaller issuers.13 According to the SEC's Office of the Advocate for Small Business Capital Formation, 44% of small- and mid-cap stocks currently have no analyst coverage, compared to only 3% of large-cap stocks.14
The decline in analyst coverage for smaller issuers has significant implications for capital formation. Commissioner Uyeda recently described these effects, explaining: "A healthy IPO market depends on the ecosystem that surrounds the transaction—the analyst coverage that generates investor awareness, the market-making that provides post-IPO liquidity, and the institutional interest that contributes to price discovery in the aftermarket. For small companies, that ecosystem has quietly eroded over the years [Citing the above OASB data on analyst coverage] … Without coverage, investors may be more hesitant to take positions, which can negatively affect liquidity. Thus, for a small company contemplating an IPO, going public makes little sense if the costs exceed the benefits"
15
.
Notably, the challenges associated with declining analyst coverage described above are ongoing and pre-date the current Proposal. However, the experiences of other jursdictions that have moved to voluntary semiannual reporting systems show that the Proposal would likely have the effect of compounding these existing problems for companies that elect report on a semiannual basis. For example, a 2017 FCA study of the effects of eliminating quarterly reporting requirements in the United Kingdon found a general decline in analyst coverage for companies that opted out of quarterly reporting when such requirements were eliminated in
12 SEC Staff Report on the Issues Affecting the Provision of and Reliance Upon Investment Research Into Small
Issuers at 10-11, (Feb. 2022), https://www.sec.gov/files/staff-report-investment-research-small-issuers.pdf.
13 See id.
14 SEC Office of the Advocate For Small Business Capital Formation (OASB), Annual Report Fiscal

Year 2024 at
40, https://www.sec.gov/files/2024-oasb-annual-report.pdf.
15 Remarks to the Small Business Capital Formation Advisory Committee, Commissioner Mark T. Uyeda, (Apr. 28,
2026), https://www.sec.gov/newsroom/speeches-statements/uyeda-remarks-sbcfac-042826.

2014.
16 Academic studies also suggest that smaller issuers would be most impacted by such a decline in analyst coverage, as smaller firms are most likely to stop reporting on a quarterly basis.
17 In contrast, as the Commission points out in the Proposal, studies find that higher frequency of mandatory interim reporting is associated with increased analyst coverage.
18
From an investor perspective, concerns regarding potential information loss resulting from delays in the disclosure of material information could be compounded by a parallel decline in analyst coverage. Though the ultimate informational impact of the Proposal depends on issuer adoption and a range of other factors that may influence analyst coverage, we share the concern expressed in the Proposal that: “To the extent that a reduction in reporting frequency reduces analyst following for an issuer, the incremental information that would have been provided by the discontinuing analysts would be lost as well, further increasing information asymmetry.”19 Such an acceleration of information asymmetry resulting from a decline in analyst coverage would present further challenges for managers weighing potential investment decisions on behalf of clients.
III. The Proposal could result in unintended consequences that offset or outweigh the efficiency gains associated with reduced reporting frequency.
The core benefit that the Commission has identified in allowing companies to file interim reports on a semiannual basis is that interim reports can be costly and time consuming to prepare, and that allowing companies to report on a semiannual rather than quarterly basis would free up company time and resources that could then be re-directed to other business priorities.
20 The
Commission estimates that companies electing to file on a semiannual basis could see a net reduction in direct compliance costs equal to $198,000 per fiscal year, in addition to other potential indirect savings.
21 As we have noted, we commend the Commission for seeking ways
to right size the costs associated with Exchange Act reporting, and we recognize that the savings contemplated under the Proposal could benefit some public issuers in a meaningful way.
16 Impact of Reporting Frequency on UK Public Companies, Robert Pozen, Suresh Nallareddy, and Shivaram
Rajgopal, CFA Institute Research Foundation (Mar. 2017), https://rpc.cfainstitute.org/sites/default/files/-
/media/documents/article/rf-brief/rfbr-v3-n1-1-pdf.pdf.
17 Nallareddy, Suresh and Pozen, Robert and Rajgopal, Shivaram, Consequences of Mandatory Quarterly Reporting:
The U.K. Experience (March 1, 2017). Columbia Business School Research Paper No. 17-33, Available at
SSRN: https://ssrn.com/abstract=2817120 or http://dx.doi.org/10.2139/ssrn.2817120.
18 Semiannual Reporting Proposal at 25001.
19 Id.
20 Id. at 24987.

21 Id. at 25000.

However, in many cases, these potential direct compliance cost-savings could be offset or substantially outweighed by an increase in the "cost of capital" that investors are willing to pay for a company's securities as a result of having less access to timely information. The Proposal does not attempt to quantify these potential costs, however, the Commission acknowledges that "decreased transparency may make it more difficult for investors to make well-informed decisions and may increase the expected return (i.e., the cost of capital) that they demand for holding a company's securities."22 In essence, investors are likely to demand a higher risk premia for purchasing a company's securities if they lack access to material information as a result of a company electing to file on Form 10-S. This in turn, would raise the cost of capital for companies and negatively impact market quality if this concern were to materialize at scale.
The Proposal ultimately concludes that despite this concern, individual companies are best suited to weigh these tradeoffs based on their own unique needs. However, the direct cost savings resulting from the switch to semiannual reporting (estimated at $198,000 annually) would likely be marginal for many public companies when weighed against potentially higher capital costs, especially for sizable companies that have daily trading volumes measured in millions and sometimes billions of dollars.
With respect to the direct compliance costs that the Proposal estimates, the annual estimated savings for a company reporting on Form 10-S is calculated by comparing the costs that an issuer would typically incur in preparing three Form 10-Q reports within a fiscal year (estimated at $330,000 total) and subtracting the estimated cost of preparing a single Form 10-S instead ($132,000), producing a total estimated savings of $198,000 per fiscal year.23 In practice, this savings analysis is not as simple, as many costs associated with preparing interim reports are static and would not vary depending on the number of reports prepared within a given year. For instance, much of a company's internal infrastructure (including accounting, legal, and compliance staff) would continue to remain in place to gather and process relevant information throughout the fiscal year regardless of whether such information is filed to the SEC on a quarterly or semiannual basis. The Proposal's estimated savings could also be further reduced in the future as a result of concurrent SEC disclosure reforms and potential advances in artificial intelligence that may bring down reporting costs for companies generally.
Another factor that would likely limit the practical cost savings associated with semiannual reporting is the prevalence of pre-existing commercial commitments that require many companies to furnish financial information to counterparties on a regular basis. The Proposal acknowledges that for some companies,
"the magnitude of realized compliance cost
savings may be attenuated by private contractual reporting obligations. Debt agreements, lending arrangements, and other creditor contracts frequently require the provision of quarterly or even monthly financial information to the lender, often irrespective of the frequency of mandatory
22 Id. at 24988.
23 Id. at 24999-25000.

reporting under the Federal securities laws."24 These contractual commitments could have the practical effect of limiting the cost savings for potential 10-S filers, as companies would continue to produce much of the same information for lenders, counterparties, and other private stakeholders. As a result, potential 10-S filers could incur similar costs preparing financial

information on a quarterly basis, though such information would only be furnished to private counterparties and would not be available to public market investors.

IV. The Proposal raises additional considerations regarding secondary market trading that could have potential impacts for investors.

In general, securities markets are intricate systems where countless interactions – between investors, intermediaries, trading venues, technologies, and regulations – shape outcomes in ways that are rarely linear or predictable. Even small changes in market structure have the potential to ripple through liquidity provision, price discovery, execution quality, and competition, producing effects that differ across investor types and trading strategies. Given this complexity, assessing market impacts requires careful attention to nuanced topics with a recognition that seemingly straightforward mechanisms can produce subtle and unexpected consequences.

Though the specific number of companies that may elect to report on a semiannual basis if the Proposal is adopted is unknown, allowing companies to report on a semiannual basis could have potential secondary market impacts that, should they come to fruition, could have negative impacts on markets and investors. As we have described throughout our comments, the potential decline in information regarding company fundamentals could lead to information gaps. These gaps could negatively impact liquidity and increase transactions costs, which may ultimately be borne by end investors.

For example, market makers function as important liquidity providers in the secondary market, and are required to post firm, continuous, two-sided markets. When fundamentals are updated less often, market makers' internal models could become less accurate, and the distribution of possible fair values could widen. Quoting around a wider uncertainty band, market makers might have to widen spreads to cover the larger valuation error risk. Additionally, when issuer information is stale, price discovery could become more challenging.

Moreover, the Proposal observes that smaller issuers may be the most motivated to elect semiannual reporting.[25] Investors in some small cap companies already face information challenges, as such companies receive limited analyst coverage and therefore may be less attractive to institutional investors. For investors in these companies, periodic SEC reports are the primary source of reliable, standardized information about the issuer.

24 Id. at 25001.

25 Id. at 25005.

Because many companies with low valuations (and therefore low stock prices) are in the early or growth stage of the business lifecycle, by nature these stocks may be subject to structural fragilities like higher volatility, lower liquidity, and wider bid-ask spreads. Some low-priced stocks are also disproportionately the targets of manipulative schemes and trading tactics.[26] In this area, timely disclosure of material information is more important, not less. Timely, structured reporting helps reduce information asymmetries between insiders and public investors and supports informed price discovery. Though the Proposal notes that smaller issuers may be most motivated to elect to report on Form 10-S, semiannual reporting could be particularly harmful in this segment of the market where investors are already exposed to elevated informational risks.

V. The Proposal's assumptions regarding short-termism and IPO activity are not sufficiently supported by empirical evidence.

In addition to addressing the costs associated with Exchange Act reporting, the Proposal also discusses concerns regarding "short-termism", described as "a focus on short-term results instead of long-term business strategies and short-term actions by a company that can have a

negative long-term impact on the company".27 In general, we are supportive of a thoughtful assessment of regulatory factors that may influence corporate time-horizons and would welcome the opportunity to work with the Commission to identify potential changes that could encourage companies to focus on long-term growth.

However, while there are a variety of factors from a regulatory and market perspective that may contribute to trends in long-term corporate decision-making, there is little evidence that allowing companies to report on a semiannual basis compared to a quarterly basis would meaningfully impact long-term corporate investment.

The Proposal itself acknowledges that reductions in reporting frequency "are less likely to affect decision-making regarding long-horizon outcomes, such as investment decisions that are intended to generate profits five or ten years down the road."28 The most informative datapoint on this specific question comes from the "natural experiment" that occurred in the United Kingdom between 2007 and 2014, when companies were required to begin issuing quarterly reports in 2007, and were then permitted to stop reporting on a quarterly basis when

26 See, e.g., letter from Katie Kolchin and Gerald O'Hara, SIFMA (Jun. 2, 2026), available at https://www.sec.gov/comments/SR-NASDAQ-2026-004/srnasdaq2026004-798379-2414846.pdf; Letter from Katie Kolchin and Gerald O'Hara, SIFMA (Mar. 27, 2026), available at https://www.sec.gov/comments/sr-nasdaq-2026-009/srnasdaq2026009-735767-2287674.pdf.

27 Id. at 24974, n. 44.

28 Semiannual Reporting Proposal at 24991.

regulatory requirements changed in 2014.29 Empirical analysis of corporate behavior during this period found that "the imposition of mandatory quarterly reporting has virtually no impact on firms' investment decisions. Companies that voluntarily moved back from quarterly to semi-annual reporting after 2014 have experienced a reduction in analyst coverage, but no detectable increases in their levels of corporate investments."30

A separate, but similar, question that is raised under the Proposal is whether permitting Exchange Act reporting companies to file interim reports on a semiannual basis would encourage more companies to go and remain public.

31 While the Proposal refers to several regulatory reporting requirements and other potential factors that may affect a company's decision to either go public or exit public markets,32 the Proposal does not establish a demonstrable link between reporting cadence and IPO activity.

For example, the Proposal cites an empirical study estimating that regulatory costs may explain only about a 7% decrease in the likelihood of a company going public, and that nonregulatory factors including the availability of private capital, changing economies of scale, and acquisition behavior have likely played a more significant role in IPO trends.

33 While the Proposal notes examples of other regulatory reporting requirements that may influence company decisions to go or stay public (such as regulations established under the Sarbanes Oxley Act),

34 the Proposal does not provide evidence suggesting that reporting cadence plays a role in a company decisions to go public or remain private.

In our members' experience working with companies across the capital-raising lifecycle, reporting cadence is rarely a decisive factor in company's decision whether to undertake a long-term project, or whether to go public or remain private. Given these hypothetical benefits and known tradeoffs discussed throughout our comments, we encourage the Commission not to

move forward with the current Proposal and instead pursue an alternative approach that focuses on easing company reporting burdens while maintaining the current quarterly reporting cadence.
29 Nallareddy, supra n. 17.
30 See id., Abstract.
31 Semiannual Reporting Proposal at 24979 (Question #16).
32 Id., n. 138.
33 Id. See, e.g., Michael Ewens et al., Regulatory Costs of Being Public: Evidence from Bunching Estimation, 153 J.
Fin. Econ. 103775 (2024).
34 Id., n. 138.

VI. We recommend an alternative approach that focuses on reporting burden rather than reporting cadence.
SIFMA AMG strongly supports the Commission's effort to encourage more companies to go and remain public by reducing the costs and burdens associated with Exchange Act reporting. As the Commission considers potential reforms, we concur with the view expressed by Commissioner Peirce that "an approach that focuses on slimming down the Form 10-Q—instead of or in addition to making it optional—could be helpful."35
We have long encouraged this approach. As we explained in our response to the Commission's 2018 Request for Comment on Earnings Releases and Quarterly Reports, "the
Commission should continue to explore options for reducing the burdens imposed on companies in preparing Form 10-Qs without decreasing the usefulness of the reports for investors. Over time, quarterly reporting regulations have evolved from requiring only material updates to requiring expansive detailed and repetitive disclosures that do not represent significant changes to the reporting company's business and are costly and time-consuming to prepare."36
Focusing on content—eliminating duplicative, immaterial, or boilerplate disclosures—would reduce real compliance costs for issuers (including smaller and emerging companies), preserve the informational frequency that supports efficient pricing and fiduciary decision-making, maintain peer comparability, and fit naturally within the Commission's broader modernization of Regulation S-K and S-X.37 We would welcome the opportunity to work with the Commission and staff to identify specific elements of Form 10-Q that could be streamlined as part of that effort.
***
35 Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting, Commissioner
Hester M. Peirce (May 5, 2026), https://www.sec.gov/newsroom/speeches-statements/peirce-statement-proposing-
semiannual-reporting-050526.
36 Letter from Mary Kay Scucci, SIFMA Global Financial Institutions Accounting Committee and the Asset
Management Accounting Policy Committee (Mar. 21, 2019), available at https://www.sec.gov/comments/s7-26-
18/s72618-5165051-183441.pdf.
37 Statement on Reforming Regulation S-K, Paul S. Atkins, Chairman SEC (Jan. 13, 2026)
https://www.sec.gov/newsroom/speeches-statements/atkins-statement-reforming-regulation-s-k-011326, SEC
Registered Offering Reform, 91 F.R. 31022 (May 26, 2026), https://www.govinfo.gov/content/pkg/FR-2026-05-

26/pdf/2026-10373.pdf; SEC Enhancement of Emerging Growth Company Accommodations and Simplification of
Filer Status for Reporting Companies, 91 F.R. 30086 (May 21, 2026), https://www.govinfo.gov/content/pkg/FR-
2026-05-21/pdf/2026-10222.pdf.
11
Ms. Countryman
July 6, 2026
Page 12
Thank you for considering our comments. If you have any questions or wish to discuss our letter, please do not hesitate to contact us by calling Lindsey Keljo at (202) 962-7312 or Ray Mosca at (202) 962-7342.
Sincerely,
_____
Lindsey Weber Keljo, Esq.
Head – Asset Management Group
SIFMA AMG
_____
Raymond Mosca
Assistant Vice President, Asset Management Group
SIFMA AMG
cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Peirce, Commissioner
The Honorable Mark T. Uyeda, Commissioner
12

Lisa Cannon Personal Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lisa Cannon I am absolutely opposed to allowing companies to report to the SEC on anything more than a quarterly basis. Truthfully, it should be more often, but I'm sure they'd whine about 'administrative burden' or some such nonsense. These companies expect us to invest our hard-earned dollars in their plans for business; the least they can do is report on their progress in a timely manner.

Liz Gordon, Executive Director of Corporate Governance, New York State Common Retirement Fund — Jul 6, 2026
THOMAS P. DiNAPOLI
STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236
STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Request for Comment — Semiannual Reporting (Release No. 33-11414; File Number S7-

2026-15)
Dear Vanessa Countryman:
The New York State Common Retirement Fund (Fund), one of the largest public pension funds in the United States with an estimated value of $295.4 billion as of March 31, 2026 , holds and invests the assets of the New York State and Local Retirement System on behalf of its 1.3 million members, retirees, and beneficiaries. As a long-term investor, the Fund and its external managers rely on consistent, comparable, reliable disclosures across the marketplace to assess risk, allocate capital, and cast informed proxy votes.
We appreciate the Commission's request for public input on potential changes to quarterly reporting requirements. Specifically, the proposed amendments under Release No. 33-11414 (File Number S7-2026-15) would establish a voluntary framework allowing public issuers to replace mandatory quarterly Form 10-Q filings with a semiannual financial report under the proposal which includes a newly created Form 10-S.
For more than half a century, public companies have been required to report their financial results every three months. The proposed amendments, which would allow some companies to reduce periodic financial reporting from four times a year to two are the wrong approach. The Fund believes that this proposal would impair key investor protections, weaken market integrity, create information asymmetries between corporate insiders and the public, and undermine the Commission's core statutory mandate to protect investors and maintain fair, orderly, and efficient markets.
The Fund's primary concerns with the proposal include:
Impaired Decision-Making: A decrease in reporting frequency would result in less informed decision-making, possibly leading to less accurate valuations, greater market mispricing, and the misallocation of capital. Some investors may seek a higher risk premium or avoid companies that opt to step down to semiannual reporting. Artificially adjusting Regulation S-X standards to tolerate older financial data in registration statements does not mitigate the real-world risk to institutional buyers pricing capital market transactions.
Information Asymmetry: The primary goal of the Securities Exchange Act of 1934 is to eliminate information asymmetry between corporate insiders and outside investors. Absent a quarterly mandate to disclose, investors would have to wait up to half a year to receive financial information that has been externally reviewed and attested to.
Elevated Insider Trading Risk: A six-month disclosure window widens the period where material developments may stay hidden from the public, increasing the informational advantage of corporate insiders and expanding opportunities for its misuse. It also lengthens the period where reporting fraud or earnings management can compound undetected by external gatekeepers. Furthermore, eliminating the definitive filing dates of Form 10-Q disrupts the established, standard cooling-off periods required for Rule 10b5-1 executive trading plans. This may create confusing, lengthy blackout windows for corporate insiders and will add unnecessary governance friction for corporate boards.
Inadequate Fraud Safeguards: The proposal inadequately addresses fraud risk despite a well-documented history of major securities violations being enabled or prolonged by the absence of financial reporting. Quarterly filings provide enforcement authorities and private litigants with contemporaneous standardized financial data that can be compared and scrutinized in a timely manner.
Flawed International Comparisons: Proponents of this rule cite regulatory regimes in the U.K., E.U., and Australia, but those jurisdictions pair semiannual reporting with strict continuous disclosure requirements—mandating the immediate release of any material information. In contrast, the U.S. markets rely on the specific limited item triggers of Form 8-K, which creates an event-driven framework. This means U.S. companies are only required to disclose isolated, major events—like a bankruptcy or a CEO resignation—rather than continuous operational updates. Under an optional semiannual system, a company could experience six months of steadily deteriorating profit margins, declining sales, or competitive losses without ever

triggering a mandatory Form 8-K. Management could legally hide this gradual operational decay from the public for half a year, potentially resulting in severe market shocks when the semiannual report is finally released. This is entirely contrary to the Commission's mandate to maintain fair and efficient markets.
Defeated Peer Benchmarking: Allowing semiannual filers and quarterly filers to coexist within a single industry fragments the disclosure landscape and defeats peer benchmarking that informs a wide array of decision-making. Aside from capital allocation decisions, for broadly diversified, largely indexed investors, consistent and comparable interim data across industry sectors is necessary for the prudent exercise of shareholder rights.
2
Stale Information During Proxy Voting: Most issuers hold annual meetings in the spring. Under the current quarterly reporting framework, first-quarter results directly inform crucial votes including the election of directors. Under semiannual reporting, investors would vote on year-end data that is five- or six-months stale. For a long-term investor that votes thousands of ballots and engages issuers year-round, that is incompatible with informed ownership.
Ineffective at Curing Short-Termism: The proposal will not address drivers of short-termism. Research following the U.K. and E.U. transitions away from mandatory quarterly reporting found no measurable reduction in short-termism, but did find reduced analyst coverage and a weaker overall information environment.1 If the Commission's aim is to encourage longer horizons, the targeted measure, long urged by the Council of Institutional Investors, is to discourage voluntary forward quarterly earnings guidance (the practice tied to "meet-or-beat" behavior), rather than the historical reporting investors depend on.2
The Fund respectfully urges the Commission to withdraw the proposal and to retain mandatory quarterly reporting for all reporting companies. The Fund appreciates this opportunity to comment and would welcome continued engagement with the Commission and Staff as this review proceeds.
Sincerely,
Liz Gordon
Executive Director of Corporate Governance
New York State Common Retirement Fund
1 https://rpc.cfainstitute.org/research/foundation/2017/impact-of-reporting-frequency-on-uk-public-companies
2 https://www.sec.gov/comments/s7-26-18/s72618-5189776-183593.pdf3

Liz Tillman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Liz Tillman Semi-annual reporting concerns me because a longer gap between reports seems to lessen transparency between companies and the public.

Logan Flanagan Reserve Analyst / Capital Planning Expert — Jul 6, 2026
Subject: File No. S7-2026-15 From: Logan Flanagan As a young person invested in the stock market, I would be incentivized to move my money into other assets as I do not trust the current major companies to be reporting their financials only twice per year. I see no reason to change it! The benefits do not outweigh the potential for increased fraud.

Luan Jenifer, CEO & President, Miller/Howard Investments, Inc. — Jul 6, 2026
6 July 2026

Paul S. Atkins
SEC Chairman
U.S. Securiﬀes and Exchange Commission
100 F Street NE
Washington DC 20549 Submited via SEC Portal
Re: S7-2026-15 Proposed Amendments to Permit Opﬀonal Semiannual Reporﬀng by Public Companies
Dear Mr. Atkins,
Miller/Howard Investments, Inc. (Miller/Howard) appreciates the opportunity to submit comments regarding
the proposed amendments to permit opﬀonal semiannual reporﬀng by public companies.
Miller/Howard is an employee-owned, research-driven firm managing porﬀolios for a range of investors, from
high-net-worth individuals to large insﬀtuﬀons. We focus on income-producing equiﬀes, with an emphasis on
high-quality stocks with strong prospects for long-term value creaﬀon, and we rouﬀnely assess the resilience,
governance, and risk profiles of the companies in which we invest.
We support maintaining quarterly reporﬀng requirements for public companies because we believe less-
frequent reporﬀng would impose new costs on investors least able to absorb them and could easily lead to
market distorﬀon – not because mandatory quarterly reporﬀng is perfect in all situaﬀons. We readily
acknowledge that mandatory quarterly reporﬀng is not without its burdens, parﬀcularly for small- and mid-
cap companies, but replacing it wholesale with semi-annual reporﬀng is not necessary to miﬀgate those
burdens. From an investment manager's perspecﬀve, quarterly and standardized disclosure promotes market
transparency, supports informed capital allocaﬀon, and strengthens investor confidence. The risk of
informaﬀon asymmetry alone gives us immediate pause. If reporﬀng windows are extended to 6 months, only
the largest and best-resourced investment enﬀﬀes may be able to construct or access meaningful interim
data, leaving a wide swathe of Main Street investors and other stakeholders waiﬀng for that next public
report. We believe investors are best served by the more even playing field created by a quarterly reporﬀng
cycle, without which investors may be leﬀ navigaﬀng significantly longer periods with limited public
informaﬀon, making real-ﬀme risk monitoring more difficult and increasing uncertainty in the marketplace.
A chief virtue of the quarterly reporﬀng requirement is that it ensures all market parﬀcipants receive
meaningful informaﬀon from all issuers on a predictable and consistent basis. We emphasize that less
frequent reporﬀng would also disproporﬀonately benefit investors who have alternaﬀve informaﬀon

channels, extensive management access, or greater research resources. Retail investors and smaller asset
managers rely heavily on periodic public disclosures to evaluate businesses and make informed investment
decisions.
Further, because semiannual reporﬁng would be voluntary, investors would likely face an inconsistent
reporﬁng landscape in which some companies conﬁnue providing quarterly updates while others do not. This
lack of uniformity would make it more difficult to compare companies, evaluate relaﬁve performance, and
monitor risks across porﬁolios. Companies themselves may also face informaﬁon gaps when evaluaﬁng
potenﬁal merger or acquisiﬁon transacﬁons, counterparty risks, and other business opportuniﬁes: reporﬁng
by companies can be valuable for other companies.
The value of quarterly reporﬁng extends beyond supporﬁng buy/hold/sell decisions. It also supports more
efficient, valuable, and producﬁve discussions between companies and their investors, parﬁcularly those
seeking to engage construcﬁvely with management teams and boards on material concerns. Such
conversaﬁons and engagement depend on ﬁmely informaﬁon about a company's performance, strategy
execuﬁon, capital allocaﬁon, and emerging risks. Regular quarterly reporﬁng supports a more informed and
producﬁve engagement process, ulﬁmately benefiﬁng both companies and shareholders through improved
accountability and governance.
Markets today operate at a pace that makes six-month informaﬁon gaps increasingly problemaﬁc. Economic
condiﬁons, compeﬁﬁve dynamics, interest rates, and business performance can change materially within a
single quarter. Timely reporﬁng allows investors to idenﬁfy emerging risks and opportuniﬁes, adjust porﬁolios
appropriately, and contribute to more efficient price discovery.
While reporﬁng requirements impose costs on issuers, access to public markets is criﬁcal for issuers – and the
benefits of transparency, market integrity, and investor protecﬁon outweigh those costs. Mandatory quarterly
reporﬁng is, we believe, a reasonable minimum standard. The availability of more informaﬁon—not less—is
essenﬁal to well-funcﬁoning capital markets.
For these reasons, we strongly support retaining quarterly reporﬁng requirements for public companies.
Sincerely,
Luan Jenifer
CEO & President
Miller/Howard Investments, Inc.
Miller/Howard Investments, Inc.
The Fuller Building | 45 Pine Grove Ave.
Suite 301 | Kingston, NY 12401
845.679.9166

esg@mhinvest.com I www.mhinvest.com

LuAnn Holmes FASID Sr. Business Development and Account Executive — Jul 6, 2026
Subject: File No. S7-2026-15 From: LuAnn Holmes FASID Keep quarterly reporting! Sadly there is too much effort spent on getting around the rules rather than transparency and good faith operations. Didn't we learn from Enron? We must have enforceable accountability. LuAnn Holmes, FASID Sr. Business Development and Account Executive

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Lucas Bonner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lucas Bonner You cant fool me on semiannual reporting. There is no assurance this reduces reporting burdens on organizations that would be a job killer for America. This is just a ploy to reduce consumer protections for individual investors and tuck more profits in the pockets of billionaires.

Lynn Leitner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lynn Leitner If a company is public, then the public should know what is happening, and on quarterly basis. Every 6 months is too long of a time frame. If companies want to withhold that information, go private. That’s the trade off. You want to use public funds? You need to provide information to the public.

Lynn Lopez von Huben Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lynn Lopez von Huben Much of my retirement wealth is invested in various companies. Without quarterly reports, my retirement nest egg is more vulnerable and I will not have access to information in a timely manner to protect my investments. Letting companies choose to forego quarterly reports--and just producing semiannual reports--puts many Americans' security at risk. I urge you to KEEP the quarterly reports.

Lynn Scott — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lynn Scott I totally object to this proposed rule. As a small investor I need information gathered quarterly in order to protect my investments. Please change this rule and help investors by holding the companies accountable.

Lynne Cobb retiree — Jul 6, 2026
Subject: File No. S7-2026-15 From: Lynne Cobb Dear SEC: I am a retired schoolteacher who has been saving and investing for most of my adult life. I depend upon my IRAs, 401k, and small teaching pension to keep me financially solvent in my retirement years. I am writing to tell you to keep the quarterly reporting as is for 3 basic reasons. 1. Six months is a long time in the financial world, and a great deal does and could happen in that time. All investors, small and large, need timely information that allows them to make decisions in their best interests. 2. I am old enough to have remembered and experienced the run-up to 2008 with the financial fraud and crashes of

Enron, WorldCom and Madoff. While a short window can't prevent fraud, it shortens the time that it can stay hidden under the radar. 3. The savings accrued will most likely flow to the company and executives, not ordinary investors like me. Again, I am old enough to have lived through the "rising tide lifts all boats" myth of cutting taxes for the wealthy and corporations, expecting we will all prosper. Yet, CEO pay has ballooned in comparison to working people. Keep the current structure in place. It is the only action to take! Do the right thing and keep all investors in the know! Sincerely, Lynne Cobb

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Maleia LaFleur — Jul 6, 2026
Subject: File No. S7-2026-15 From: Maleia LaFleur I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Marc Chapman Procurement Analyst, The Boeing Company — Jul 6, 2026
Subject: File No. S7-2026-15 From: Marc Chapman Quarterly financials are a must. Semiannual financials should never be an option. If anything, monthly financials should be considered even if they are more burdensome. As an investor, I won’t invest in companies that can go dark for six months. Smart investors will pull out from companies who don’t report financials publicly, at least, on a quarterly basis.

Margaret Goreau — Jul 6, 2026
Subject: File No. S7-2026-15 From: Margaret Goreau I am in favor of quarterly reporting because this is important for the protection of small investors by increasing transparency and making fraud more difficult. It also allows small investors to keep a finger on the pulse when evaluating and making investment decisions. Margaret Goreau, retired

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Margaret Smith — Jul 6, 2026
Subject: File No. S7-2026-15 From: Margaret Smith It should be kept quarterly so that it doesn’t appear to /cannot cheat! That companies show what they are doing to further increase profits for their shareholders and not just themselves.

Maria Baker — Jul 6, 2026
Subject: File No. S7-2026-15 From: Maria Baker Transparency is paramount. Maintain the quality reporting requirement.

María Kalb Registered Representative , individual investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: María Kalb To Whom It May Concern: I am writing as a retail

investor to voice my strong opposition to the SEC's proposed rule allowing public companies to opt out of quarterly financial reporting. As an individual managing my own investments, I rely entirely on regular, standardized, and timely public disclosures to make informed financial decisions. The SEC's primary mission is to protect investors and maintain fair, orderly markets. This proposal directly contradicts that mission by tipping the scales heavily in favor of large institutional investors and corporate insiders. I oppose this change for the following reasons: * Creates an Unfair Playing Field: Wall Street firms have access to proprietary data, industry channels, and direct management access. Retail investors do not. Quarterly reporting is the great equalizer that ensures everyone gets the same financial truth at the same time. Six months of silence will force retail investors to trade in the dark. * Exposes Everyday Investors to Greater Risk: A half-year reporting cycle allows operational failures, hidden liabilities, or poor management decisions to stay buried for six months. By the time a retail investor reads about a problem in a semiannual report, institutional investors will have already dumped the stock, leaving individual savers holding the bag. * Forces High Volatility on Small Accounts: Spacing reports out by six months turns every earnings release into a massive gamble. The extreme stock price swings resulting from six months of pent-up data will disproportionately wipe out smaller investors who cannot absorb sudden, massive losses. * Invites Strategic Hiding of Bad News: Allowing companies to choose their reporting frequency annually gives underperforming management teams an easy way to hide. Companies will abuse this rule to switch to semiannual reporting the moment they anticipate a bad year, destroying transparency when investors need it most. Reducing paperwork for corporations should never be prioritized over the safety and confidence of the investing public. If retail investors cannot trust that they have access to current financial realities, they will lose faith in the integrity of the U.S. markets. I strongly urge the Commission to reject this proposal and protect the mandatory quarterly reporting framework.

Maria Ortiz-Malte Retail Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Maria Ortiz-Malte I manage my own retirement savings and check in on my holdings regularly — quarterly earnings are one of the few times I get a clear, standardized look at how a company is actually doing, not just what a press release or an analyst says. Cutting that down to twice a year means I'd be finding out about problems six months later than I do now, while institutional investors and company insiders still get more frequent updates through calls, meetings, and other channels I don't have access to. Making this optional doesn't fix that gap — it widens it, and makes it harder to even compare one company to another if some report quarterly and some don't. As someone who's spent years watching the market to make informed decisions with my own money, I'd ask the Commission to keep quarterly reporting mandatory for all public companies. Thank you for considering my comment. Maria Ortiz-Malte

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Mariah Dunagua Business owner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mariah Dunagua As an investor and small business owner, it is so important to have access to quarterly reports in order to make the best decisions. Please do not make the change to semi annual reporting. Thank you

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Mark C None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mark C Bad idea, quarterly reports enable me to invest wisely. Removing the requirements gives the company longer to hide mistakes and bad decisions by their business. Timely reporting is a tool to use. Please do not remove this tool which is used by almost

every investor.

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mark constable Retired individual investor. — Jul 6, 2026
Subject: File No. S7-2026-15 From: mark constable I'm shocked that the SEC is considering allowing corporations to report every six months. I see no good coming from that change. As a retiree and individual investor, I rely on the stock market for most of my income. This change puts my income and my future wellbeing in jeopardy. I've been investing for long enough to know that you just can't trust some, if not all corporations. They'll do anything to make a buck for themselves. Notice I said "for themselves". Not for the shareholder. For themselves. Someone has to keep them in check. One of the few checks is quarterly reporting. Yes, it costs shareholders money but it's needed to ensure things don't get out of hand. Major stock price changes as a result of an unexpected quarterly report can be devastating to a stock price but that would pale compared to changes with six month reporting. Six month reporting would significantly increase the volatility of the market as well. One of the benefits of investing in the US market is the market's stability. Increased volatility would undermine the relative stability the US market has enjoyed for decades. Foreign capital would seek more stable markets if the US market was to become more volatile. I've been investing for over 40 years and have seen case after case of corporations trying to swindle investors. Can you say Enron or Bernie Madoff? We need this oversight to keep corporations in line. Please do not change what few protections we have.

Mark Crisci Retired investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mark Crisci As an investor, I do not support this proposed action. I can see that the government wants to make life easier for corporations and big companies, but believe the government should prioritize protecting citizens and investors like me. Our country has a long history of fraud, especially in the financial and investing domain. Making it easier for companies to conceal important financial information, key to individual investor decisions is a grave mistake. I believe this will significantly harm confidence in public companies and be detrimental to our financial markets. If this is approved, I will be pulling my investment dollars from American companies and investing in foreign companies where greater protections exist.

Mark Fresolone Consultant, Broadcom, Inc. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mark Fresolone You cannot relax reporting to be semi-annual. This will destabilize investments, and increase the size of investor financial losses when a security begins to fail. S7-2026-15 must not proceed. Mark

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Mark Long — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mark Long I rely on quarterly reporting to help me invest for retirement. Limiting the reporting limits my ability to make informed decisiions.

Mark Manness — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mark Manness I do not agree with switching to once every six months for filings. The reporting requirement should remain quarterly to keep investors better

informed on corporate operational status.

Marli Retired Social Worker — Jul 6, 2026
Subject: File No. S7-2026-15 From: Marli Quarterly, if not monthly, is the only reasonable standard to keep investors informed on the status of their money. Less is very damaging to public trust and is hostile to the general public's interests. (Marli, retired)

Marlo Howell Common Investor, U.S. Citizen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Marlo Howell Capitalism is, in my opinion, the best economic system we have at this point. However, it only works with transparency in the market. Changing from requiring quarterly to semi-annual reports creates less, not more, transparency. I'm wholly against this change.

Marni Rock Gibson, President, North American Securities Administrators Association, Inc. — Jul 6, 2026
NORTH AMERICAN SECURITIES ADMINISTRATORS ASSOCIATION, INC.
750 First Street, NE, Suite 990
Washington, DC 20002
202-737-0900
www.nasaa.org
July 6, 2026
Submitted by SEC Webform
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
RE: File No. S7-2026-15: Semiannual Reporting
Dear Ms. Countryman:
On behalf of the North American Securities Administrators Association, Inc. ("NASAA"),1
I am writing in response to U.S. Securities and Exchange Commission ("SEC" or the "Commission") Release No. 33-11414, Semiannual Reporting (the "Proposal"), which seeks to permit companies that make periodic filings under the Securities Exchange Act of 1934 ("Exchange Act") to elect to file semiannual reports on a new Form 10-S in lieu of quarterly reports on Form 10-Q. The Proposal would also make conforming amendments to Regulation S-X and related reporting requirements.
Form 10-Q and the existing reporting framework ensure that all investors receive timely and standardized updates on a public company's financial condition and performance, thereby supporting market transparency and informed investment decisions. When the Commission originally proposed the quarterly reporting requirement, it explained that Form 10-Q would provide detailed information to supplement timely disclosure policies and establish uniform reporting standards across all Exchange Act reporting companies.2 While the Commission has reassessed periodic reporting requirements in recent years, it has generally refined or simplified disclosure rules to improve the quality of disclosure rather than making changes that would result in materially less disclosure, such as by altering reporting frequency.
1 Organized in 1919, NASAA is the oldest international organization devoted to investor protection.

NASAA's
membership consists of the securities administrators in the 50 states, the District of Columbia, Canada, México, Puerto
Rico, the U.S. Virgin Islands, and Guam. NASAA is the voice of securities agencies responsible for grass-roots
investor protection and efficient capital formation.
2 See Proposal at 10.
President: Marni Rock Gibson (Kentucky) President-Elect: Elizabeth Bowling (Tennessee) Past-President: Leslie M. Van Buskirk (Wisconsin) Executive Director: Joseph Brady Secretary: Stephen Bouchard (District of Columbia) Treasurer: Jane Anderson, K.C. (Nova Scotia) Directors: Melanie Senter Lubin (Maryland)
Jesse A. Devine (Maine)
Erin Houston (Nevada)
Eric Slee (Mississippi)
Vanessa A. Countryman

NASAA has consistently advocated for robust public markets, rooted in the long-standing principle that the federal securities laws are built on the virtues of disclosure. That philosophy involves a fundamental bargain; namely, if a company wishes to sell its securities to the general public, then it must disclose detailed information about the business publicly. This disclosure framework has required public companies to register with the SEC, file detailed disclosures on Forms 10-K, 10-Q, and 8-K, and ensure that all material facts and associated risks are made available to prospective investors so they can make informed decisions. While the Commission has embarked on a new effort it believes will increase the number of public offerings along with other changes intended to revitalize our capital markets, it must do so in fidelity to this time-tested fundamental bargain by which companies can enjoy broad access to investors in return for fulsome disclosure where investors are empowered to make informed decisions.
NASAA stands ready to work with the Commission to improve the vitality of our public
markets but believes there are better alternatives to achieve this laudable goal, especially given the adverse impact this proposal will have on critical investor protections and trust in our markets. Therefore, for the reasons explained below, we cannot support the Proposal. The record makes clear the Proposal would raise capital costs, reduce liquidity, weaken investor confidence, facilitate fraud, and exacerbate certain reporting risks. Such costs are not justifiable, especially given data which shows that other jurisdictions who have made this change have experienced no significant stimulation to their public markets. Further, both prominent investors and sound research agree that changing to semiannual reporting will not fix short-termism and may in fact make it worse.
I. The Proposal Fails to Analyze Why Public Company Listings Have Declined.
The Commission states that the Proposal is "one step in a broader Commission effort to encourage more companies to go and remain public by reducing the costs and burdens of Exchange Act reporting."3 But the Proposal does almost nothing to diagnose the reasons for the decline in public company listings. Regulatory proposals must be rationally connected to the problems they are offered to fix.
4 Accordingly, the Commission needs to offer a fulsome diagnosis of the reasons
public markets are lagging to make the case that the Proposal will be effective. It has not done so.
3 Id. at 23.
4 See Business Roundtable et al. v. SEC, 647 F.3d 1144, 1148 (D.C. Cir. 2011) (stating that "[w]e must assure
ourselves the agency has 'examine[d] the relevant data and articulate[d] a satisfactory explanation for its action
including a rational connection between the facts found and the choices made.'") (quoting Motor Vehicle Mfrs. Ass'n.

of U.S., Inc. v. State Farm Mut. Auto. Ins. Co., 463 U.S. 29, 43 (1983) (internal quotations omitted)).
2

To the extent that eliminating mandatory quarterly reporting might materially increase the number of public company listings, any such outcome would be eroded by rules and policies designed to expand the private markets. In February 2023, we issued the NASAA Report and Recommendations for Reinvigorating our Capital Markets ("NASAA Report"),
5 which explained
that prior efforts to reinvigorate the public markets, particularly through the Jumpstart Our Business Startups Act of 2012, did not achieve a sustained increase in public company listings. Public market enhancing efforts – such as the emerging growth company onramp, confidential registration statement review, and relief from the auditor attestation requirements instituted from the Sarbanes-Oxley Act of 2002 – were largely offset by efforts to expand the private markets that took place at the same time, including a new crowdfunding exemption, the expansion of Regulation A, allowing general solicitation under Regulation D Rule 506(c), and changing the "shareholder of record" threshold under Exchange Act Section 12(g).
6 Collectively, these private
market enhancements allowed issuers to "raise unlimited amounts of capital in the private markets and forestall indefinitely the need to become a public reporting company,
" thereby reducing the
size, diversity, and growth of companies in the public markets.7
The Commission offers no reason to conclude that the Proposal will meaningfully shift the declining trend in public company listings given proposals and actions designed to further expand the private markets. Recent examples include the Department of Labor's ("DOL") proposal to allow plan fiduciaries under the Employee Retirement Income Security Act of 1974 ("ERISA") greater flexibility to consider alternative investments,
8 the Commission's decision to lift the 15
percent restriction on closed-end fund private investments,
9 and the Commission's plan to
"facilitate capital formation and simplify the pathways for raising capital for, and investor access
5 NASAA REPORT AND RECOMMENDATIONS FOR REINVIGORATING OUR CAPITAL MARKETS (Feb. 7, 2023)
("NASAA Report").
6 Id. at 11-12; see also Michael Ewens & Joan Farre-Mensa, Private or Public Equity? The Evolving Entrepreneurial Finance Landscape at 13-16 (Nat'l Bureau of Econ. Rsch., Working Paper No. 29532, 2021, revised
2022) (reviewing regulatory changes in the public equity markets and several regulatory changes that have impacted
private equity markets which have, according to the authors, likely helped increase the supply of private capital).
Along with the release of the NASAA Report, Faith Anderson, then Chief of Registration & Regulatory Affairs in the
Securities Division of the Washington Department of Financial Institutions and Chair of NASAA's Small
Business/Limited Offerings Project Group, testified inter alia that offerings issued under Regulation D Rule 506
"eclipsed the amount of registered offerings by public companies.... "becom[ing] the dominant form of capital
formation in this country." Faith Anderson, Written Statement for the SEC Investor Advisory Committee Panel

Discussion Examining the Growth of Private Markets Relative to the Public Markets: Drivers and Implications at 2
(Mar. 2, 2023).
7 NASAA Report, supra note 5, at 11.
8 Fiduciary Duties in Selecting Designated Investment Alternatives, 91 Fed. Reg. 16,088 (proposed Mar. 31,
2026) (to be codified at 29 C.F.R. pt. 2550).
9 Paul S. Atkins, Chairman, SEC, Prepared Remarks Before SEC Speaks (May 19, 2025).

to, private businesses.
”10
. As the NASAA Report found, similar policies led to the “astronomical
growth” of exempt offerings, and that the federal government “was not successful in getting more companies to conduct IPOs [initial public offerings].”11
Indeed, current private market enhancement efforts may further weaken public markets. As
the CFA Institute reasoned, “[i]f private companies can access public capital through investment funds, they may have even less incentive to pursue an IPO.”12 Further, Columbia University Professor Shivaram Rajgopal has pointed out that the Proposal would “make[] the IPO market less attractive, not more,” by causing skeptical investors to demand a higher risk premium to buy shares in newly public companies committed to reporting semiannually.
13 Before undertaking to
fundamentally change the nature of U.S. public company reporting, the Commission should more fully analyze and report on the impact efforts to expand the private markets have had on the public markets and then explain why it expects the Proposal to succeed where prior public market changes have had limited effect. Absent a clear explanation of how the Proposal would materially shift the years-long trend in the growth of the private markets, the Commission has not made the case that the Proposal will be worth the disruptions it will cause.
II. The Proposal Will Not Fix Short-Termism.
In addition to not considering the root causes of the decline of public company listings to
tailor a workable solution, the Proposal misses the mark when it comes to the specific problem it is purportedly being offered to fix.
The Commission asserts that the Proposal is necessary to address “short-termism,” which
it defines as “a focus on short-term results instead of long-term business strategies and short-term actions by a company that can have a negative long-term impact on the company ….”14 However, while the Proposal suggests that quarterly reporting may cause short-termism, the Commission also acknowledges other potential culprits, including “executive compensation design or messaging to investors through, for example, earnings guidance.
”15 It is problematic that the
10 SEC Proposed Rule on Updating the Exempt Offering Pathways (Spring 2025), Unified Agenda of
Regulatory and Deregulatory Actions (last visited July 1, 2026).
11 NASAA Report, supra note 5, at 12-13.
12 SANDRA PETERS & MATTHEW WINTERS, CFA INST., INVESTOR PERSPECTIVES: QUARTERLY REPORTING at 33
(Apr. 2026) (“CFA Investor Perspectives”).
13 Shivaram Rajgopal, The SEC’s Semi-Annual Reporting Proposal: A Solution In Search Of A Problem, FORBES
(May 7, 2026, at 8:14 EDT) (“Rajgopal Article”).
14 Proposal at 15 n. 44.

15 Proposal at 77. The same ambivalence appears in the support cited by the Commission. For the proposition
that quarterly reporting causes short-termism, the Commission repeatedly cites Frank Gigler et al., How Frequent
Financial Reporting Can Cause Managerial Short-Termism: An Analysis of the Costs and Benefits of Increasing
Reporting Frequency, 52 J. ACCT. RSCH. 357 (2014), and also cites Arthur G. Kraft et al., Frequent Financial

Commission would propose to fundamentally change the nature of U.S. public company reporting while being equivocal about the reasons for needing to do so.

Some of America's most prominent investors are more certain that quarterly earnings guidance is the root of short-termism, not quarterly reporting. In their Wall Street Journal opinion piece, Short-Termism Is Harming the Economy, Warren Buffett and Jamie Dimon "encourag[e] all public companies to consider moving away from providing quarterly earnings-per-share guidance" because they believe that such guidance contributes both to "a shift away from long-term investments" and "the decline in the number of public companies in America over the past two decades." 16 However, and critical to the discussion surrounding this Proposal, they do not lay blame on quarterly reporting:

"Our views on quarterly earnings forecasts should not be misconstrued as opposition to quarterly and annual reporting. Transparency about financial and operating results is an essential aspect of US public markets, and we support being open with shareholders about actual financial and operational metrics. U.S. public companies will continue to provide annual and quarterly reporting that offers a retrospective look at actual performance so that the public, including shareholders and other stakeholders, can reliably assess real progress."17

The California Public Employees' Retirement System ("CalPERS"), the largest public pension fund in the United States, agrees on both points. In its comment letter to the Commission, CalPERS writes "[i]f the Commission's objective is to lengthen corporate decision-making horizons, then the more effective and well-targeted lever, as we have urged in prior comment letters, is to discourage the voluntary issuance of forward quarterly earnings guidance, not to dilute the historical financial reporting on which investors depend."18

Reporting and Managerial Myopia, 93 ACCT. REV. 249 (2018). Gigler et al. do not assert that quarterly reporting
causes short-termism. Instead, they make an almost common-sense theoretical prediction based on statistical reasoning
that more frequent reporting "imposes greater discipline on the firm's investment so that the probability of investing
in negative net present value projects is strictly smaller in the frequent reporting regime than in the infrequent reporting
regime." Gigler et al. at 378. Further, while Kraft et al. report economically significant declines in investments
associated with greater issuer reporting over the period from 1950 to 1970, most consistent with a finding of
managerial myopia, they also acknowledge in describing their work that "the decline could be a manifestation of
improved monitoring by stakeholders stemming from frequent reporting," that "prior studies identify different sources
of capital market pressures that can induce myopia," and that "frequent financial reporting is another

mechanism that
can encourage myopic managerial behavior." Kraft et al., Real Effects of Frequent Financial Reporting, HARV. L. SCH.
F. ON CORP. GOVERNANCE (Sept. 19, 2014).
16 Jamie Dimon & Warren E. Buffett, Short-Termism Is Harming the Economy, WALL ST. J. (June 6, 2018, at
22:00 ET).
17 Id.
18 CalPERS, Comment Letter on Semiannual Reporting Proposal at 1 (June 19, 2026).

Prominent voices in research have reached the same conclusions. Professor Rajgopal asserts that short-termism is not caused by quarterly reporting, but instead:
"The pressure comes from the broader incentive architecture: analyst consensus estimates, quarterly earnings guidance, compensation tied to [earnings per share], and institutional investor focus on near-term results. The 10-Q is the scoreboard, not the game. Removing the scoreboard does not change how the game is played.
"19
The CFA Institute likewise found from its own research that "quarterly earnings guidance can create short-term pressures as it builds expectations whereas quarterly reporting simply reports results."20
The weight of informed opinions from multiple quarters is critical to understanding the shortcomings of the approach suggested by the Commission. If earnings guidance rather than quarterly reporting drives short-termism, then the Proposal does nothing to address the problem, and in fact could exacerbate it. The Proposal makes clear that it would make no changes to voluntary earnings release decisions or earnings guidance practices,
21 and instead it states that
"[w]e expect that a company's individual characteristics, facts, and circumstances will determine whether it would make quarterly earnings releases or announcements after electing to report semiannually."22 Columbia University Professor John C. Coffee, Jr., makes the point that moving to semiannual reporting could exacerbate the problem of short-termism, and could even lead to improper earnings management, reasoning that:
"If we shift to six-month reporting, financial managers may face even greater pressure to meet their earnings target (or the consensus forecast). After all, impatient investors will have waited longer and faced greater uncertainty. The failure to 'meet your forecast' would cast even a greater cloud on management's reputation and competence."23
19 Rajgopal Article, supra note 13 (emphasis added).
20 CFA Investor Perspectives, supra note 12, at 28 n. 18.
21 Proposal at 22.
22 Id. at 20-21.
23 John C. Coffee, Jr., What Really Drives "Short-Termism"?, COLUM. L. SCH. BLUE SKY BLOG (Aug. 27,
2018).

Given all of the above, the Proposal would most likely lift the safeguards of quality reporting – namely, certifications, auditor-reviewed U.S. GAAP financial statements, and specified

required disclosures – to no positive effect. Worse, once rid of such burdens, managers may feel emboldened to approach quarterly reporting more as a selective marketing opportunity rather than an exercise in good disclosure. Or, on the other hand, management may feel greater fear to meet forecasts demanded by investors. Either way, as these views from industry and academia make clear, stimulating such behaviors is the opposite of combatting short-termism.

III. The Proposal Does Not Adequately Consider Investor Protection.

The Proposal fails to adequately analyze the effect semiannual reporting would have on investor protection.

With slight wording differences, Section 2(b) of the Securities Act of 1933 ("Securities Act") and Exchange Act Section 3(f) both state that "[w]henever … the Commission is engaged in rulemaking … and is required to consider or determine whether an action is necessary or appropriate in the public interest, the Commission shall also consider, in addition to the protection of investors, whether the action will promote efficiency, competition, and capital formation." The Proposal spends significant time focused on efficiency, competition, and capital formation, and, as it must, dedicates a section of the economic analysis portion of the Proposal to these factors.24 On the other hand, as compared to its evaluation of efficiency, competition, and capital formation factors, the Proposal makes virtually no effort to analyze the investor protection effects of removing the obligation to file quarterly reports. No section of the Proposal is devoted to it, and references to "investor protection" often appear in the form of conclusory statements, such as:

"Our proposal would provide an Exchange Act reporting company with the flexibility to determine the frequency of interim reporting that best suits its particular circumstances, such as its ability to bear the costs of preparing the quarterly reports, the stage of its business development, and the expectations of its investors, without undermining fundamental investor protections."25

24 Proposal at 130-34. This is now standard practice for Commission rulemakings following a series of court losses finding that the Commission did not engage in proper rulemaking procedures, followed by reports from the Government Accountability Office and the SEC's Office of Inspector General and Congressional inquiries, all taking issue with Commission failures to engage in proper and fulsome economic analyses. See Memorandum from the Division of Risk, Strategy, and Financial Innovation and the Office of the General Counsel to the Staff of the Rulewriting Divisions and Offices Regarding Current Guidance on Economic Analysis in SEC Rulemakings at 1 (Mar. 16, 2012) ("RSFI and OGC Memorandum").

25 Proposal at 7 (emphasis added).

The Proposal fails to satisfy the Commission's statutory mission by neglecting to consider whether quarterly reports are essential to investor protection, and therefore whether the Proposal is likely to harm investors. Securities Act Section 2(b) and Exchange Act Section 3(f) were both added to those acts by Section 106 of the National Securities Markets Improvement Act of 1996 ("NSMIA"). The text of these two provisions makes clear that the SEC must consider all of these factors in order to determine that a proposed rulemaking is in the public interest. Indeed, Congress's construction of these provisions makes clear that "efficiency, competition, and capital formation" considerations are secondary to the primary consideration of investor protection found throughout the Securities Act and the Exchange Act.

26 The legislative history of NSMIA supports
that view by making clear that investor protection remains the threshold consideration underlying all SEC rulemaking. When the Commerce Committee of the House of Representatives reported out H.R. 3005 – the bill from which this text emanates – it affirmed the preeminence of the Commission's investor protection mandate by stating that:

"[Exchange Act Section 3(f)] makes clear that matters relating to efficiency, competition, and capital formation are only part of the public interest determination, which also includes, among other things, consideration of the protection of investors. For 62 years, the foremost mission of the Commission has been investor protection, and this section does not alter the Commission's mission.
"27

The language ultimately reported out, and ultimately passed into law, followed the advocacy of SEC Chairman Arthur Levitt who opposed prior draft language that would have amended the stated mission of the Commission. As Chairman Levitt wrote to Ranking Member John Dingell during the drafting of NSMIA:

"The primacy of investor protection enshrined in the securities laws has been one of the greatest boons to capital formation in U.S. history. To compromise on this point, even symbolically, would serve no one well.
"28

26 To illustrate the primacy of investor protection, consider that most references to public interest determinations
in the Securities Act and the Exchange Act appear alongside references to investor protection. As just a few examples,
see Securities Act Sections 3(a)(2), 3(b)(1), 7(b)(2), 8(a) and 18(b)(3), and Exchange Act Sections 3(a)(12)(A)(vii),
11(a)(2), 12(g)(3) and 12(k)(2)(A). See also Nat'l Assn. of Private Fund Mgrs. v. SEC, 103 F.4th 1097, 1111 (5th Cir.
2024) (finding that '"[i]t is a fundamental canon of statutory construction that the words of a statute must be read in
their context and with a view to their place in the overall statutory scheme"') (quoting Roberts v. Sea-Land Servs.,
Inc., 566 U.S. 93, 101 (2012) (citation omitted)).

27 H.R. REP. NO. 104-622 at 39 (1996) (emphases added). Although the same question was not joined on the
Senate side, the legislative history of S. 1815 expresses similar sentiments. See S. REPORT NO. 104-293 at 9 (1996)
(stating that "[a]ll things being equal, however, the Committee expects the SEC to take appropriate action to ensure
investor protection.").

28 Scot J. Paltrow, Levitt Opposes Bill to Change Securities Laws, L.A. Times (Mar. 7, 1996).

Both the resulting language of Securities Act Section 2(b) and Exchange Act Section 3(f) and the history surrounding it make clear that any rulemaking proposal that does not fully take investor protection into account ignores the judgment of Congress and the resulting legislative requirements for determining the public interest and is therefore deficient.

Further, the Commission's own guidance directs the staff to consider "including the alternative of not adopting a rule."29 Put another way, the current amount of investor protection provided by quarterly reporting is part of the existing baseline that the Commission must take into

account in its analysis of the costs and benefits of the Proposal.30 For the reasons explained below, maintaining the status quo is the only course of action that protects investors, and the Commission's failure to consider it is a fundamental rulemaking flaw.
31

IV . The Proposal Will Harm Efficiency, Competition, and Capital Formation.

Many commenting investors and academics recognize that allowing semiannual reporting will increase issuer information asymmetry, particularly for retail investors. While the Commission recognizes the possibility that the Proposal could increase information asymmetry and offers possible ways to mitigate its negative effects,
32 the Commission does not grapple with the likelihood or degree to which informational asymmetries will undermine efficiency, competition and capital formation in our public markets. The record from other jurisdictions that have taken this approach, however, is highly instructive and shows that the likely effect for those issuers who choose semiannual reporting is negative and that the effect of unpredictable issuer reporting could harm the market itself.

A. Semiannual Reporting Will Depress Valuations and Harm Liquidity.

Multiple studies conclude that less frequent periodic reporting depresses issuer valuations. In one study, using collected interim reporting frequency data from U.S. public issuers for the time period from 1951 to 1973, when U.S. firms transitioned from semiannual to quarterly reporting, data significantly indicated that firms with higher reporting frequency had lower information

29 RSFI and OGC Memorandum, supra note 24, at 1.

30 See Shivaram Rajgopal, Comment Letter on Semiannual Reporting Proposal (June 3, 2026) ("Rajgopal Comment Letter") (explaining that "[t]he proposing release's economic analysis suffers from a foundational asymmetry: it counts the issuer's savings in concrete figures while leaving the costs imposed on the market's downstream users either unquantified or unacknowledged. This is not a minor gap. It is the analytical defect that undermines the proposal's entire cost-benefit framework.").

31 See Chamber of Commerce of United States v. SEC, 85 F.4th 760, 774 (5th Cir. 2023) (stating that the Commission must respond to comments that "'can be thought to challenge a fundamental premise underlying the proposed agency decision'") (quoting Carlson v. Postal Regul. Comm'n, 938 F.3d 337, 344 (D.C. Cir. 2019) (internal quotation omitted)).

32 Proposal at 72-74, 110.

asymmetry and lower costs of equity.33 The corollary, namely that firms that reduce their reporting frequency increase their relative information asymmetry and thereby experience higher capital costs, is also supported. A study analyzing Frankfurt Stock Exchange data from 2012 through 2019, conducted in the wake of Germany's deregulation of corporate reporting, found that deregulation of quarterly reporting "reverses beneficial regulatory effects [of quarterly reporting] and, on average, increases information asymmetry and decreases firm value."34

There is a similar correlation between periodic reporting frequency and issuer liquidity. Studies have found that firms that report quarterly have lower average bid-ask spreads and higher abnormal share turnover than firms that report semiannually, indicating that more frequent

reporting facilitates trading and reduces transaction costs for investors.35 Further, a study analyzing firms on the Vienna Stock Exchange that either terminated quarterly reporting or substantially reduced quarterly report content found economically significant reductions in liquidity.
36
Against a consensus of studies analyzing the negative real-world effects of the proposed change, the Commission suggests that "there could be an increase in net capital formation" due to issuer cost savings.37 That view runs counter to the experiences observed in other markets that allow semiannual reporting. For example, Professor Rajgopal reports that Goldman Sachs

33 Renhui Fu et al., Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity, 54 J. ACCT. & ECON. 132, at 3-4 (Jul. 10, 2012).

34 Vanessa Behrmann et al., The deregulation of quarterly reporting and its effects on information asymmetry and firm value, 64 REV. QUANTITATIVE FIN. & ACCT. 1221 (Sep. 11, 2024) (also reviewing literature and concluding that "[o]verall, there seems to be a consensus that regulation in the form of expanded disclosures has had a positive impact on liquidity and firm value.").

35 See Joshua R. Mitts, Quarterly Reporting and Market Liquidity, COLUM. L. SCH. BLUE SKY BLOG (Aug. 27, 2018) (arguing that wider information asymmetry increases bid-ask spreads, which function as a transaction tax imposing deadweight losses on all market participants and, after discussing relevant literature on the correlation between information asymmetry and bid-ask spreads, concluding that "[i]n short, quarterly reporting makes markets more efficient."); see also Faten Lakhal, Stock market liquidity and information asymmetry around Voluntary earnings announcements: New evidence from France at 4, 7, 11 (Dec. 2004) (analyzing a sample of 309 voluntary earnings announcements in France, including 93 quarterly earnings disclosures, and finding that quarterly earnings announcements enhance market liquidity by reducing effective relative bid-ask spreads and increasing trading volumes in the announcement window, while also finding that earnings forecasts exacerbate information asymmetry).

36 Tobias Bornemann et al., The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment, EUR. ACCT. REV., at 5, 27 (July 14, 2023). The study also found that the Vienna Stock Exchange itself experienced "statistically and economically significant" abnormal negative returns around the announcement of the termination of the quarterly reporting mandate on February 25, 2019, which the authors found "suggest that a quarterly reporting frequency is important to investors." Id. at 5, 29-30. See also Jörg-Markus Hitz et al., Turning back the clock on disclosure regulation? – Evidence from the termination of the quarterly reporting mandate in Europe at 6 (Sept. 2019) (finding similar liquidity depressing effects for firms that chose to terminate quarterly reporting following EU deregulation but also containing findings that suggest terminating firms increased investments relative to control

firms).
37 Proposal at 133.

European equity strategists found that for companies in the United Kingdom who took advantage of the ability to switch to semiannual reporting…
"the outcomes were not obviously favorable: not better valuations, not better capital raising, and not a healthier IPO market. The drift to semi-annual reporting tracked a period during which the London Stock Exchange struggled to attract new listings and retain existing ones." 38
Related work by Professor Rajgopal and others also found that "the frequency of financial reports had no material impact on levels of corporate investment."39 The Commission's goal to deepen the public markets by allowing semiannual reporting is simply not born out by the research.
Recognizing the conclusions reached in this same research and other materials, the Commission's Investor Advisory Committee has recommended that the Commission retain quarterly reporting requirements.
40
Overall, the Commission's consideration of costs and benefits treats both positive and negative capital formation outcomes as equivalent possibilities, but the record demonstrates they are not. Historical and contemporary evidence demonstrate that semiannual reporting depresses valuations, harms liquidity, and does not improve public market capitalization.
B. Semiannual Reporting Risks Undermining the Public Markets.
Unfortunately, retail investors already believe they are at a disadvantage relative to institutional and well-funded market participants. Academic literature has recognized that those without an informational edge are likely to conclude that markets are not fair and that investors with superior resources and connections profit at their expense.41 Survey data has also found that 56 percent of investors agreed that the stock market is "rigged against individual investors," demonstrating that concerns regarding structural and informational disadvantages have persisted among retail investors.42 Separate polling has found that 69 percent of Americans agree that the economy is "rigged to advantage the rich and powerful."43
38 Rajgopal Article, supra note 13 (emphasis added).
39 Robert Pozen et al., Impact of Reporting Frequency on UK Public Companies, CFA INST. RSCH. FOUND.
(Mar. 1, 2017).
40 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 10-
11 (June 4, 2026) ("IAC Recommendation").
41 See Jonathan R. Macey, Securities Regulation and Class Warfare, 2021 COLUM. BUS. L. REV. 796 (2022)
(describing investor perceptions of market unfairness, particularly in the context of the Gamestop saga).
42 BANKRATE, More Than Half of Investors Think the Stock Market is Rigged Against the Individual (Mar. 24,
2021).
43 IPSOS, SYSTEM IS BROKEN: TOPLINE RESULTS at 3 (Mar. 2023).

These concerns arise at a time when investor participation and risk tolerance appear

increasingly fragile. According to the FINRA Foundation's 2024 National Financial Capability Study, the percentage of adults under age 35 who invest declined from 32 percent in 2021 to 26 percent in 2024.44 Investor willingness to assume substantial risk has likewise deteriorated. Among all investors, the percentage willing to take substantial investment risk fell from 12 percent in 2021 to eight percent in 2024.45 These trends suggest that retail investors have become more sensitive to uncertainty and less willing to commit capital in volatile environments. Where investor confidence appears to be weakening, increasing information asymmetries will further discourage participation by investors who perceive that they are competing on unequal terms.

Broader economic conditions reinforce these concerns. Gallup recently reported that its Economic Confidence Index fell to -45, its lowest level since October 2022, reflecting increasingly negative assessments of both current and future economic conditions.46 Only 16 percent of Americans rated current economic conditions as excellent or good, while 49 percent described conditions as poor. At the same time, 76 percent believed economic conditions were getting worse, compared with only 20 percent who believed they were improving.47 Against this backdrop of economic dissatisfaction, reducing the frequency of publicly available disclosures risks reinforcing perceptions that ordinary investors lack access to the same information available to sophisticated market participants, thereby increasing the likelihood that retail investors will reduce their participation in public markets.

44 JUDY T. LIN ET AL., FINRA INV. EDUC. FOUND., INVESTORS IN THE UNITED STATES: A REPORT OF THE
NATIONAL FINANCIAL CAPABILITY STUDY at 15-16 (Dec. 2025).

45 Id.

46 Megan Brenan, Economic Confidence Sinks Further, Worst Since 2022, GALLUP (May 22, 2026).

47 Id.

The potential damage to investor participation is not just theoretical; it is evident in the comment record for this Proposal, which contains significant opposition from individual investors.48 Representative excerpts from the comment file include:

"If you create a two-tiered system, where company insiders and institutional investors know critical news months before everyday investors, those everyday/individual investors will choose to remove their capital from the market."49

"If adopted, this rule will effectively re-privatize public market information, pricing out the everyday investor and turning back the clock on decades of transparency reforms."50

"Requiring corporations to submit audited, personally signed filings on a quarterly basis allows me to stay on top of corporate earnings and identify both solid investments, and also to identify when those investments are turning sour . . . Please reconsider this short sighted decision – it only benefits the top 1% and will hurt individual investors, and voters, like me."51

"While retail investors, regulatory watchdogs, and the general public are left completely in the dark for half the year, corporate executives and well-connected insiders will have free rein to exploit the system. They know exactly what is going on behind closed doors, and this rule gives them a six-month runway to maneuver, trade on non-public knowledge, and shield themselves from immediate accountability. This is a total betrayal of the public trust. The market is already heavily skewed to favor the wealthy and the well-connected.

”52
48 See Tzachi Zach, SEC Semi-Annual Reporting Proposal Tracker (S7-2026-15) (outside of form comments,
finding that 7925 of 8011 comments filed (or 99% of the total) opposed the Proposal, while 34 comments (or 0%)
approved) (last viewed July 6, 2026, 12:00 PM ET).
49 Patrick McCabe, Comment on Semiannual Reporting Proposal (June 3, 2026) (emphasis added).
50 Letter Type D, Comment on Semiannual Reporting Proposal.
51 Chris Parisi, Comment on Semiannual Reporting Proposal (May 27, 2026).
52 Matt Norris, Comment on Semiannual Reporting Proposal (May 22, 2026).

Further, even professional investors espouse the view that they would choose quarterly reporting markets over semiannual reporting markets.53 Among the comments received by the CFA Institute in its survey of views on the prospect of moving U.S. markets to semiannual reporting was the following:
“Even a country like Australia that has low levels of corruption and rule based order
has succumbed to wide spread insider information by its investment community
because of semiannual reporting. The temptation is too great and over time the
practice has become normalised. This is why I choose to invest overseas, as I can
not compete with these insiders, and quarterly reporting greatly increases my
comfort in investing in US companies in particular.
”54
Here the message is clear; quarterly reporting brings investors to the United States. That is a critical consideration because foreign holdings of U.S. securities are incredibly substantial.
55 Therefore,
the corollary must be true as well; semiannual reporting will drive some investors away. Another professional investor expressed opposition as follows:
“As an equity analyst, I strongly oppose any SEC change that could heighten
market volatility or weaken confidence in public markets.”56
These sentiments from both retail and professional investors make clear that the Proposal is inadequate because it does not recognize or quantify the possibility of capital flight or reduced participation. Investors of all stripes oppose the Proposal for a wide variety of reasons, most of which boil down to the belief that the Proposal does nothing to protect them. The Commission should not disregard these concerns about the Proposal’s adverse impact on investor protection, even for the prospect of, at best, potential cost savings for public companies.
53 See IAC Recommendation, supra note 40, at 4 (finding that “institutional investors, including asset managers,
pension funds and hedge funds that own the majority of U.S. public companies, have repeatedly expressed a preference
for quarterly reports . . . .”) (citation omitted).
54 CFA Investor Perspectives, supra note 12, at 117; see also Tracy Ayers, CPA, Cerex Advisory, Comment
Letter on Semiannual Reporting Proposal (June 7, 2026) (noting that the Proposal “could impair, rather than enhance,
the ability of U.S. public markets to attract and retain foreign institutional capital,” and cautioning that “[i]f the
disclosure reduction causes even a modest reallocation of foreign institutional capital away from the issuer categories
most likely to elect semiannual reporting, the net effect on capital formation in those categories may

be negative, not
positive.”).
55 See, e.g., U.S. DEP’T TREASURY, Preliminary Report on Foreign Portfolio Holdings of U.S. Securities at End-
June 2025 (Feb. 27, 2026) (compiling data from the U.S. Treasury Department’s Treasury International Capital survey,
which showed that, as of the end of the reporting period, foreign investment in U.S. capital markets totaled
approximately $35.3 trillion, comprised of approximately $19.8 trillion in equities, $13.8 trillion in long-term debt
securities, and $1.7 trillion in short-term debt).
56 CFA Investor Perspectives, supra note 12, at 44.

Again, the remarks of Chairman Levitt during the drafting of NSMIA are instructive to
today’s debate:
“I’ve tried to show you, in several ways, why investor protection is and should
continue to be the foremost concern of the SEC. I’ve offered historical reasons; I’ve
offered economic reasons; I’ve offered competitive reasons; and I’ve offered
market-based reasons. But there’s one other reason, and it’s the most compelling of
all.
“There are plenty of things a market can do without.
“You can have a market without quotes on the eighth or three-day settlement of
trades.
“You can have a market without the Big Board or the small screen.
“You can even have a market without brokers or bankers.
“But you can’t have a market without investors.
“That’s why their interests must come first. For as long as America has taken care
of investors, investors have taken care of America. And that’s a record we at the
SEC will do everything in our power to preserve.”57
Robust public markets depend not only on the number of public companies, but a deep investor
pool willing to take risks and commit capital to those companies. The Commission should
therefore take into account the views of the very investors the Proposal is meant to benefit because
not doing so runs the risk of jeopardizing the Commission’s intended goals.
57 Arthur Levitt, Former Chairman, SEC, Why Protect Investors?, Remarks Before the Commonwealth Club
(May 17, 1996).

V . The Proposal Will Facilitate Fraud and Certain Reporting Risks.
A. The Proposal Will Lead to More Insider Trading.
Commenters and academics have pointed out that semiannual reporting will lead to an
increase in insider trading.58 Recognizing this likelihood, the Commission asks if companies could
“enhance their insider trading policies or improve their self-enforcement of these policies to help
address this concern?”59
Company policies are only a small part of the issue. The Commission’s question misses
important aspects of the increased threat of insider trading. First, company policies have no effect
on insider trading through misappropriation by third parties, such as lawyers, accountants and

others with access to material nonpublic information ("MNPI").
60 Second, much insider trading
occurs through tippees who are not company employees.61 Last, and perhaps most important,
58 See, e.g., Karl T. Muth, Comment Letter on Semiannual Reporting Proposal (June 7, 2026) (noting that the
Proposal expands the window for problematic insider trading where insiders have a "six-month runway" to "quietly
reallocate assets, leverage sophisticated hedging strategies, or initiate structured sales well before the bad news hits
the retail market."); and IAC Recommendation at 10 (stating that "[a] shift to semi-annual reporting would also
increase insider-trading concerns because more frequent disclosure reduces insiders' ability to profit from nonpublic
information. By extending the interval between mandatory reports, semiannual reporting would widen the gap between
inside and public information, increasing the risk that insiders could trade while possessing material information not
yet available to the market."); see also Robert C. Pozen et al., Those Short-Sighted Attacks on Quarterly Earnings,
HARV. L. SCH. F. ON CORP. GOVERNANCE (Oct. 8, 2015) (arguing that "[w]ith semiannual reporting, actual earnings
will more frequently drift further away from management's projections, giving companies more reason to smooth
earnings semi-annually. Worse, with companies going dark for six months, the gap between inside information and
public information will widen—increasing the temptation for insider trading."); Alan L. Beller, Director, Div. of Corp.
Fin., SEC, Regulation in a Global Environment, Speech to the American Academy in Berlin (Apr. 20, 2004),
(suggesting that eliminating quarterly reporting likely increases the risk of insider trading).
59 Proposal at 44, Question 32.
60 See, e.g., SAC Capital Portfolio Manager Mathew Martoma Sentenced in Manhattan Federal Court to Nine
Years for Insider Trading, U.S. ATT'Y'S OFF. S.D.N.Y. (Sept. 8, 2014) (describing scheme in which hedge fund
manager responsible for investment decisions in health care sector public companies obtained MNPI from principal
investigators associated with drug trial); Morris County Man Who Misappropriated Confidential Documents from
Girlfriend's Employer Indicted for $2.7 Million Insider Trading Scheme, DEP'T OF JUST., U.S. ATT'Y'S OFF. DIST. OF
N.J. (June 23, 2026) (alleging trader made over $2.7 million using MNPI stolen from public relations firm using his
girlfriend's employer-issued laptop); Former Deloitte Partner Sentenced to 21 Months in Prison for Profiting
$420,000 from Insider Trading Involving Firm's Clients, FBI (Oct. 26, 2012) (announcing sentencing of accounting
firm advisory partner who obtained MNPI about publicly traded clients).
61 See, e.g., SEC Charges Former KPMG Partner & Friend with Insider Trading, SEC (Apr. 11, 2013)
(charging KPMG audit partner for tipping friend with confidential details about KPMG audit clients); William T.

“Billy” Walters Sentenced in Manhattan Federal Court for $43 Million Insider Trading Scheme, U.S. ATT'Y'S OFF.
S.D.N.Y. (July 27, 2017) (involving professional gambler who received confidential corporate information from
company director); SEC Obtains Final Judgments Against Credit Ratings Analyst and Two Friends Charged with

insider trading is often detected by regulatory authorities who notice correlations between pre-announcement trading and post-announcement price movements.62 Those correlations are easier to notice when they are closer in time to each other. Therefore, moving to semiannual reporting will not only increase the likelihood of insider trading, but will also undermine the most effective means to detect it.

B. The Proposal Will Lead to More Accounting Fraud.

Accounting frauds come in a variety of flavors, including by recognizing revenues before they are earned and by taking or releasing reserves improperly to manage earnings. However, accounting frauds often fall under their own weight because the issuer’s financial statements begin to no longer make sense when fraudulent borrowing from future periods becomes unsustainable, or when current earnings no longer make sense in light of operating results. The Proposal would double the amount of time during which all of these types of frauds can proliferate, and it would cut the points of public accountability in half.

Quarterly reporting keeps accounting fraud at bay in two ways. First, fraudulent manipulation of financial results on a quarterly basis becomes evident more quickly. Accordingly, quarterly results hasten the need to make restatements to address out-of-balance financial results. Indeed, scrutiny of quarterly results can cause significant accounting frauds to topple.63 Second, chief executive and chief financial officers are required to certify quarterly financial results. The legal liability for fraudulent results stays the hands of would-be corporate fraudsters. Also, the sub-certification process that occurs in order to allow chief executive and chief financial officers to make Sarbanes-Oxley certifications keeps lower-level accounting and finance employees in line.

Insider Trading, SEC (Jan. 2, 2020) (announcing entry of final judgments against S&P analyst who learned of public
company’s confidential acquisition plans and tipped his friends).

62 See FINRA Plays a Vital Role in Exposing Insider Trading, FINRA (Apr. 4, 2024) (explaining FINRA’s
Insider Trading Detection Program, which uses sophisticated analytics combining trading data with public sources
and information from companies and FINRA firms to identify trading activity prior to material news announcements
and to link those trades to individuals who may have had knowledge of the impending events).

63 See Janet McFarland, Nortel Executives Clashed with Auditors, Trial Told, THE GLOBE AND MAIL (May 23,
2012) (recounting trial testimony explaining that Nortel Networks was forced to restate its financial statements after
outside auditors refused to allow Nortel to release accounting reserves in the second quarter of 2003, which then
uncovered almost $1 billion in liabilities, including $733 million of reserves that had been misstated in the first and
second quarters of 2003).

Semiannual reporting removes all of those protections. It can even affect the strength of outside auditing itself. One study found that auditing spend for issuers who move to semiannual reporting fell significantly.
64 Again, like the increased threat of insider trading, moving to
semiannual reporting will both increase the likelihood of misconduct and undermine the means to detect that misconduct.
Even with quarterly reporting, the consequences of accounting fraud can be devastating.65 Semiannual reporting increases the chances that accounting frauds will go on for longer and be more substantial before they are detected.
B. Business Development Companies Should Not Be Allowed to Select
Semiannual Reporting.
The Proposal asks whether certain companies, such as business development companies ("BDCs"), should be excluded from the option to select semiannual reporting.66 BDCs are a special area of concern, and not appropriate candidates for semiannual reporting. Investors in non-traded BDCs, for example, do not enjoy other forms of price discovery that apply to publicly-traded stocks, such as active trading markets. Exchange Act reporting is therefore of greater importance for these issuers. Further, while BDC investors may get periodic net asset value reporting, the information provided does not approach the level contained in a Form 10-Q, such as full financial statements with notes that include information such as net investment income and detailed leverage and asset coverage. This relative dearth of price discovery information is compounded by the fact that BDCs hold private equity and debt, where events such as debt covenant violations or accrued but not realized losses can materially change the value of BDC investments.
67 Therefore, robust
and frequent valuation information is critical for investors who need to determine whether to exercise redemption rights, which are usually offered on a quarterly basis. All of these factors make mandatory quarterly reporting particularly essential to BDC investing.
64 See Keren Bar-Hava, Switching to Semi-annual Financial Statement Reports – Market Reaction, Audit Fee
and Corporate Governance Quality, 9 J. FIN. & ACCT. 249, 256 (2021) (finding, inter alia, that for firms trading on
the Tel-Aviv Stock Exchange that took advantage of the ability to begin filing periodic reports semiannually "pay on
average 19% less to the audit firm although auditing risk increased.").
65 Corporate Finance Institute, Top Accounting Scandals (June 11, 2020) (stating that Enron shareholders lost
$74 billion and WorldCom investors lost $180 billion).
66 Proposal at 33, Question 4.
67 Professor Rajgopal makes a similar point in his comment to the Commission, writing that "[w]hat a BDC
reports on a 10-Q is not operating earnings but the fair value of an illiquid private-credit and private-equity portfolio
marked under judgmental Level 3 inputs. The quarterly mark is the discipline that prevents managers from sitting on
unrealized losses. Stretch the cycle to six months and a manager reluctant to recognize a write down gets twice the
runway to defer it." Rajgopal Comment Letter, supra note 30.

VI. Conclusion
The current reporting framework is rooted in the role that disclosure and transparency have played in distinguishing the U.S. capital markets as the most liquid and trusted markets in the world. The Commission should not now enact rules that will weaken that framework and result in tilting the playing field in favor of well-resourced investors. Our markets work best when they work equally for all investors.
NASAA appreciates the opportunity to comment on the Proposal. Thank you for considering these views. Should you have any questions about this letter, please contact either the undersigned or NASAA's General Counsel, Vince Martinez, at (202) 737-0900.
Sincerely,
Marni Rock Gibson
NASAA President
19

Martha Clark — Jul 6, 2026
Subject: File No. S7-2026-15 From: Martha Clark I am submitting my comments in opposition to Proposed Rule S7-2026-15. The current system works and there is no reason to return to the pre Enron reporting system that benefited the wealthy at the expense of small investors such as myself. There is no reason to discontinue quarterly reporting.

Martha L Kedziora — Jul 6, 2026
Subject: File No. S7-2026-15 From: Martha L Kedziora I The ease of which companies can and have committed fraud against shareholders and the public is high. Bringing down the safety net which reporting quarterly is just encourages these dishonest criminals to try and take as much as possible before anyone can know of this. The effect on innocent employees is devastating.

Mary Bishop — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Bishop Do not allow the change from quarterly reporting. It is an invitation to more fraud and insider trading

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Mary Custer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Custer keep the reporting quarterly. Everything is taken from us now. Allowing companies to only report twice a year will not keep a close eye as to what is going on with companies. Losses will occur with little time to account for it and keep our funds safe

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Mary Ellen Dobbins — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Ellen Dobbins Please vote against changes contained in S7-2026-15. Part of the argument is that "the requirements of Form 8-K elicit important disclosures about material events on a more timely basis than quarterly reports on Form 10-Q. We acknowledge, however, that quarterly earnings releases furnished with an Item 2.02 Form 8-K differ from Form 10-Q financial information because they are not required to be reviewed by an independent public accountant or to comply with the Commission's interim financial statement

requirements or certain other requirements in Form 10-Q." The removal of the review of an independent public accountant is not in a shareholder's interest. It basically allows fraud to be hidden for a longer period of time.

Mary Ellen Dobbins — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Ellen Dobbins Keep quarterly reporting. I reviewed quarterly reports regularly in my job in addition to personal inquiries. One of the arguments for the change is to reduce the burden of quarterly reports. In this day and age of information at one's fingertips, this argument does not ring true. Information is important and allowing a company to withhold information an additional 90 days will only serve to damage shareholders and potential investors. Please vote against changes in this proposed rule change, S7-2026-15.

Mary Manness — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Manness I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Mary Murphy None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Murphy Dear Secretary, I am writing as an individual retail investor to express my strong opposition to the Commission's proposal to allow public companies to file semiannual reports on From 10-S in lieu of quarterly reports on Form 10-Q. The Commission's core regulatory model depends on disclosure frequency. The SEC's approach to investor protection has always rested on mandatory disclosure rather than merit review — the Commission does not judge whether an investment is wise, but ensures investors have the information needed to judge for themselves. Periodic reporting is not a peripheral feature of that model; it is the primary mechanism through which the disclosure regime functions in practice. Reducing the frequency of mandatory reporting therefore does not merely adjust an administrative detail — it weakens the central tool the Commission uses to fulfill its investor protection mandate. 1. Reduced transparency harms retain investors like me the most. Institutional investors and analysts often have access to management, investor relations teams, and other informal channels of information between filings. Retail investors like me rely heavily on the standardized, audited-adjacent quarterly disclosures required by Form 10-Q as one of our only windows into a company's real financial condition. Cutting that window from four times a year to two would widen the information gap between institutional and retail investors, not narrow it. 2. Six months is an overly long time and will allow problems to compound unnoticed. Financial deterioration, fraud, internal control or other operational problems can develop significantly over a six-month period. Quarterly reporting has historically served as an early warning system that allows investors to react before losses compound. Moving to semiannual reporting increases the risk that a small investor holds a deteriorating position for months longer than they would otherwise in today's environment. 3. This proposed waiver of quarterly reports is optional and would create uneven markets. If some companies disclosed quarterly and others disclosed semiannually, investors would need to track which regime each company they hold has chosen and adjust their due diligence accordingly, on a company-by-company basis. This adds complexity for retail investors like me who don't have the resources of institutional research desks to manage that variability. 4.

Voluntary quarterly earnings releases are not a substitute for Form 10-Q. The proposal notes that companies could still issue voluntary quarterly earnings releases even under semiannual SEC reporting. But voluntary press releases are not subject to the same review, certification, and liability standards as a Form 10-Q. Companies could choose to emphasize favorable metrics in a release while reserving less favorable, legally binding detail for the semiannual filing. This creates an opportunity for selective disclosure that harms unsophisticated investors most. 5. Cost savings for companies should not come at investors' expense. I understand the stated rationale is to reduce compliance costs and let management focus less on short-term reporting cycles. But investor protection is the SEC's core mission, and the costs of reduced disclosure frequency are being externalized onto investors — particularly retail investors who lack the resources to independently monitor companies between filings. For these reasons, I respectfully urge the Commission to withdraw or substantially narrow this proposal, and to prioritize investor access to timely, standardized, audited financial information over reduced compliance burdens for issuers. Sincerely, Mary Murphy Iowa

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Mary P — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary P I oppose the change from quarterly to semi-annual reporting. Quarterly reporting benefits all market participants including investors, creditors, analysts, employees and regulators. It provides timely, standardized financial information that promotes transparency and accountability. Less frequent reporting can create information gaps, reduce market efficiency and delay the identification of financial and operating issues. While reducing the reporting may lower compliance costs for companies, those savings come at the expense of transparency and greater uncertainty in the market. Less frequent reporting also means investors and stakeholders must make decisions using older financial information, reducing the ability to accurately access a companies financial condition. For these reason, I support retaining quarterly reporting requirements.

Mary Yu — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mary Yu I vote for more transparency and information for investors, not less!

MaryAnn Krynock MaryAnn Krynock — Jul 6, 2026
Subject: File No. S7-2026-15 From: MaryAnn Krynock Changing quarterly reporting to semi-annual reporting opens up a cornucopia of problems for individual investors. It will allow opportunities for insider trading and possibilities of private investors' losing. Keep quarterly reporting for transparency.

Matt Murphy, Aerospace Industries Association — Jul 6, 2026
July 6, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Subject: AIA Comments on Proposed Rule: Semiannual Reporting (File No. S7-2026-15)

On behalf of the Aerospace Industries Association (AIA), representing the nation's leading aerospace and defense companies, we offer the following comments to the Securities and Exchange Commission's (SEC) proposed rule to permit optional semiannual reporting by public companies.

The aerospace and defense sector operates in a uniquely complex environment, with long-cycle programs and significant reliance on government contracting. In certain cases, evolving geopolitical dynamics, national security concerns, or export control constraints further shape the type of information and level of detail appropriate for public disclosure. We strongly support a regulatory framework driven by principles that enable registrants to provide material, decision-useful information while avoiding duplication or disclosure of sensitive details.

We are supportive of the SEC's proposed rule permitting optional semiannual reporting, which would provide companies with greater flexibility and reduce the reporting burden while maintaining high standards of transparency and investor protection through continuous disclosure obligations. The proposed optional semiannual reporting would allow companies to determine their reporting cadence based on stakeholder needs. Companies could continue reporting quarterly as they do today, choose to report on a semiannual basis, or maintain quarterly earnings releases to provide timely information to investors but without the need to file a Form 10-Q each quarter. We commend the SEC for proposing rules that would increase flexibility.

We are also supportive of the SEC proposal to not amend current requirements to furnish (versus file) earnings releases on a Form 8-K, regardless of whether a company elects the semiannual reporting option. AIA believes that some companies electing semiannual reporting will continue to issue quarterly earnings releases. In this case, the information included in earnings releases may contain forward-looking information such as guidance and non-Generally Accepted Accounting Principles (GAAP) information that is appropriately furnished rather than filed. Specifically, we would be concerned with the application of Item 10(e) of Regulation S-K to filed documents. Item 10(e) imposes more prescriptive requirements on the use of non-GAAP financial measures and may result in companies either: (1) omitting information investors currently rely on; or (2) continuing to report quarterly to retain the ability to furnish earnings releases. For the reasons stated above, we also are supportive of the SEC proposal to maintain current policy which does not require auditors to be involved in reviewing earnings releases.

We have identified several recommendations the SEC can address to provide companies with the full flexibility of these various proposed reporting approaches, as well as observations on challenges companies may face in electing semiannual reporting.

Recommendations to facilitate semiannual reporting

• Comfort letters: AIA appreciates the proposed rule including amendments to Regulation S-X to ensure that financial statements in registration statements filed by semiannual filers would not be considered "stale,
" however, we believe that the Public
Company Accounting Oversight Board (PCAOB) rules also require amendment to fully realize this enhanced flexibility. Specifically, PCAOB Auditing Standard (AS) 6101 – which limits auditors' ability to provide negative assurance in comfort letters beyond 134 days from the most recently audited or reviewed period – must also be amended to accommodate semiannual filers whose financial statements will likely not be audited or reviewed as frequently as quarterly filers. If PCAOB AS 6101 is not amended, it would make companies less likely to adopt the semiannual option as there would be periods when the company may not be able to access capital markets given time limitations on auditor's ability to provide negative assurance in comfort letters. We recommend the SEC work with the PCAOB to amend AS 6101 to extend the 134-day period to align with proposed updates to Regulation S-X for semiannual reporting and to make the effective date of this update consistent with the SEC adoption of semiannual reporting.

• Election of semiannual reporting: Given that quarterly reporting would provide

additional information, we recommend that companies be permitted to report quarterly at any point and not limited to an annual election. This would provide additional flexibility for companies to address changes in stakeholder needs during the year by optionally increasing frequency of reporting.

• Streamline interim reporting requirements: In parallel to optional semiannual reporting, we recommend the SEC also consider streamlining interim reporting requirements to focus on material information and updates occurring since the most recent Form 10-K, regardless of interim reporting cadence. Please see our specific recommendations on the requirements in Regulation S-K for more details.

1 We also recommend that SEC encourage the Financial Accounting Standards Board to initiate a high-priority project to re-evaluate required interim disclosures to focus on material information and updates since the most recent annual financial statements.

Challenges companies may face in electing semiannual reporting

• Trading windows: Companies currently have developed policies related to blackout periods around the close of each fiscal quarter and the subsequent earnings release date for the purpose of reducing the risk that insiders trade while in possession of material non-public information. These policies typically allow for trading after an earnings release and/or Form 10-Q/K have been filed. We believe some companies adopting semiannual reporting would continue to release earnings on a quarterly cadence. For

companies that elect semiannual reporting and choose not to do quarterly earnings releases it could be challenging to define the length of open trading windows. AIA believes that determining the exact timing and scope of sufficient public disclosure represents practical, company-specific governance considerations that semiannual filers will need to address individually under existing insider trading compliance frameworks.

• Debt Covenants and Credit Rating Agencies: AIA recognizes that financial institutions and credit agencies have structured information requirements around the current quarterly reporting framework. However, these current market expectations may limit early adoption of semiannual reporting based either on contractual reporting requirements or potential negative impacts on a company from a transparency perspective. If there is a difference in the cost of debt or how rating agencies determine credit ratings for semiannual filers, it may discourage election of the semiannual option.

• Subsequent Events: Companies that elect semiannual reporting and continue to release earnings on a quarterly basis will need to consider when disclosure is appropriate for subsequent events that occur after an earnings release in the first or third quarter, but prior to the next financial statement filing.

In summary, we applaud the SEC for exploring ways to reduce the reporting burden on public companies while balancing investors' needs for transparency and decision useful information. Thank you in advance for considering our feedback. Please direct any questions to the undersigned at matt.murphy@aia-aerospace.org or 703-358-1020.

Sincerely,

Matt Murphy

Senior Director, Acquisition Policy

Matthew Griesinger — Jul 6, 2026

Subject: File No. S7-2026-15 From: Matthew Griesinger I support maintaining quarterly reporting requirements and oppose replacing Form 10-Q filings with semiannual reporting under SEC File No. S7-2026-15. Quarterly reports provide investors with timely, consistent, and transparent information

necessary to evaluate company performance, assess emerging risks, and make informed investment decisions. Reducing reporting frequency would increase information gaps, diminish market transparency, and potentially disadvantage retail investors who rely on periodic public disclosures rather than direct access to management. The benefits of regular, standardized reporting to investor confidence, market efficiency, and accountability outweigh the burden of preparing quarterly filings

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Matthew Williams — Jul 6, 2026
Subject: File No. S7-2026-15 From: Matthew Williams Subject: Public Comment on File Number S7-2026-15 (Proposed Modernization of Reporting Frequency / Semiannual Reporting) Dear Secretary Countryman, I am writing to express my strong opposition to the proposed rule change under File Number S7-2026-15, which would allow public companies to opt out of quarterly reporting in favor of a semiannual schedule. As a retail investor (by virtue of having a 401k as my main retirement plan) I believe this rollback to a 1955 standard severely compromises market transparency and harms everyday market participants in the following ways: -Increased Information Asymmetry: Moving to a six-month reporting cycle creates a dangerous information vacuum. Corporate insiders and institutional high-frequency traders will always find alternative paths to real-time corporate data, leaving retail investors to trade on stale, outdated information. -Impaired Price Discovery: Quarterly disclosures (Form 10-Q) are vital for accurate market pricing. Reducing this frequency will inevitably lead to extreme, volatile price swings when six months of accumulated financial data is suddenly released at once. -Risk to Retirement Savings: Forcing retail investors to rely on un-audited press releases and non-GAAP metrics for long stretches of time increases capital risk. Over time, diminished transparency lowers overall market valuations, directly eroding the long-term compounding health of individual retirement accounts. While reducing corporate compliance costs is a notable goal, it should not be achieved by shifting the burden of risk and financial loss onto retail investors. I urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework that has successfully protected and legitimized U.S. capital markets for over fifty years.

Maureen Wentling — Jul 6, 2026
Subject: File No. S7-2026-15 From: Maureen Wentling I oppose the reduction of annual reporting requirements from quarterly to semiannually. As a private investor, I should be able to review and make decisions that benefit my personal investment strategy with the continued transparency of quarterly reports. Thank you.

MC Magee Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: MC Magee Dear SEC, I read every submission for this proposal until the posting was delayed. At that point, the SEC website has 17,000+ submissions, with approximately 23 that indicated approval for the proposal. I am not one of them. Although there are now (as far as I can tell) approximately 90,000 submissions, the below represents what I took away from the overwhelming response to this proposal: We are teenagers, young adults, middle aged, elderly, working, retired, looking for work. We are self-described: Academics, Accountants, Accounts Receivable Clerks, Advertisers, Advisory Board Members, Employees at the AICPA, Analysts, Architects, Artists, Attorneys, Auditors, Bankers, Bartenders, Blue Collar Workers, Board Members, Boeing Employees, Bookkeepers, Business Analysts, Business Consultants, Business Owners, Business Systems Analysts, Butchers,Carpenters, Cashiers, CEOs, Certified Financial Advisers,

Certified Financial Planners, Chief Financial Officers, Chefs, Civil Engineers, Clergy, Compliance Officers, Construction Workers, Consultants, Controllers, Cooks, CPAs, Data Analysts, Deli Workers, Directors, Doctors, Electrical Engineers, Financial Analysts, Healthcare Workers, Home Inspectors, Investment Club Members, IT Professionals, Museum Workers, Musicians, Nurses, Paralegals, Photographers, Pilots, Production Workers, Retail Employees, Sales Representatives, SEC Professionals, Software Engineers, Stockbrokers, Students, Systems Analysts, Tax Preparers, Teachers, Travel Advisors, UAW Members, Uber Drivers, Veterans, Veterinarians, Warehouse Workers, and Woodworkers. We are Investors. We are Americans. And together, we oppose allowing the public companies that we invest in to reduce 10Q reporting to semiannual reporting. Many people prior to me have stated why quarterly reporting is important to us. Some have politely pleaded, some have been sarcastic, many have been outraged, some have been more articulate than others. I think it is fair to say that most all of us believe in one way or another that the reasons provided for the proposed change are disingenuous at best. Many have made the point that the systems to report quarterly are in place, so it would appear that changing to semiannual reporting would be of little cost benefit. In fact, there is always a cost burden to adopting such a significant change. Companies that have developed strong quarterly controls are unlikely to remove such controls, any more than they would reduce monthly close controls or other weekly, daily, more than daily, or as needed controls that are already in place to appropriately run their businesses and which serve a specific purpose in support of their ICFR certifications. Many have also questioned the practicality of having a choice between quarterly and semiannual reporting, making points that (1) it may be unsustainable to continue quarterly reporting longer term if other companies choose to report semiannually, (2) it will be harder to compare investment opportunities if financial analysts have quarterly data for some and semiannual data for other companies that should otherwise be comparable, (3) the substitution of the 10S or the 8K (which is evetn driven) will not serve the same purpose as full quarterly reporting, and therefore is a false comfort, (4) over-reliance will likely be placed on non-GAAP disclosures and unaudited communications between reporting periods, as well as other arguments. Others have questioned why, at this point in time, with data efficiencies and quarterly close processes automated - many reduced to several days from much longer time periods even in recent years - why there is concern over the burden of preparation of the quarterly financial statements. Indeed, many have acknowledged the short-termism attitude of companies that may cause them to run their businesses poorly. I for one am very skeptical that this proposed change will have any material impact on that. The companies will continue to be in touch with the insiders and will continue to try to game the system when it suits their purposes. Reducing the visibility of audited financial statements will just make it more opaque when what is needed is more transparency. I would also argue that if management is running a company with a short term mind-set, that is a problem of management and should be addressed by the Board of Directors, not by reducing information available to investors. Moving out to the broader picture, many commenters are also skeptical of what appears to be an onslaught against the retail investor's ability to control our own portfolios. In addition to this proposal, there have been other actions and legislative moves that are driving that skepticism. Some have pointed to the unusually favorable ruling on SpaceX IPO to be seemingly immediately included in index funds, the SEC's proposal to drop the rule that trades have to be made at the best available price, as well as other recent proposals and legislation. I am also curious as to why in a public comment period certain commenters (PIMCO, AIMA, Cooley LLP, NCACPA, Donnelly Financial, etc.) are able to have a private audience with the SEC and the only documentation provided for the public to see is that a meeting occurred. Maybe we don't need the transcripts, but it would seem appropriate to provide at least a summary to have a sense of what they agreed with or disagreed with. This feels like it should end in a moment where the people are heard and the machine is stopped or at least paused. I hope that will be the case.

Megan Kennedy — Jul 6, 2026

Subject: File No. S7-2026-15 From: Megan Kennedy I am an individual investor whose 401k is invested in the stock market. My husband and I have worked and saved and invested our entire lives so that we could take care of ourselves during retirement. The stock market is critical to that goal and the companies which are traded on the stock market are key to our success. Allowing companies to withhold critical information for six months would be detrimental to the individual investors and the market as a whole. That information will put investors at a serious disadvantage in decision making and will ultimately undermine confidence in the stock market.

Mei Lee — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mei Lee I disagree with this proposal as this change would impact my ability to assess the soundness of my investments in a timely basis. The information provided on a quarterly basis is crucial to the trust and confidence that I have the US companies. Taking away transparency would reduce the value of my investments because investor confidence would be reduced.

Melinda Shilansky Teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Melinda Shilansky Do not change the reporting standards for corporations. If they have to report every six months instead of quarterly, they will be able to hide their gains and losses from their customers and their investors. We deserve more transparency, not less. With less transparency, we will have less trust in the system. We all remember how the people invested in Enron (often their own lower level employees) lost everything, including their entire retirement. The top guys didn’t though- they sold their stocks while preventing anyone else from doing so and then when the truth was revealed, people were destitute. I was in my 20s. Now I’m reaching retirement age and I don’t want that to happen to me. And it will hurt companies too because part of the compensation packages was company stock, which reduces the need for capital on hand. If emoloyees start refusing stock, it will put more pressure on companies to pay people more. We need honesty from corporations, not more dirty tricks.

Michael F. Masters Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael F. Masters Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. What, exactly, is the problem? As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Michael Jorgensen Physician — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael Jorgensen The SEC-required Form 10-Q is essential for understanding a company's financial condition, cash flow, and emerging risks. It is often the first indication that a company has fallen out of compliance with loan covenants or is experiencing other material financial challenges. By providing a timely, three-month snapshot of performance, the 10-Q enables investors to identify trends and assess risk before annual reports are filed. Quarterly reporting also promotes transparency and accountability by limiting companies' ability to delay or obscure adverse developments. Because Form 10-Q is subject to independent auditor review, investors have greater confidence in the reliability of the information disclosed. Less frequent reporting would also increase the risk of insider trading by extending the period during which corporate insiders possess material nonpublic information before it is disclosed. U.S. public companies have been required to file quarterly reports since 1970. Although the number of publicly traded companies has declined in recent years, there is no clear evidence that quarterly reporting requirements are a significant cause. The principal value of Form 10-Q is the timely transparency, accountability, and investor confidence it provides. Weakening these reporting requirements would diminish the quality and timeliness of information available to investors and could undermine confidence in U.S. capital markets. In sum, the proposed rule to replace Form 10-Q with Form 10-S would be bad for investors. The quarterly filings provide information about a company's performance: good, bad, or indifferent. The market and investors can then act based on that information. The financial market would be disadvantaged when timely performance information is not available. My retirement account relies on a strong financial market. Thank you.

Michael L. laurie — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael L. laurie As a corporate banker and Chartered Financial Analyst, I understand the value of timely information and related notes. Decreasing the frequency of reporting would be grave error. Timely financial information is the keystone to effective risk management, credit evaluation, and valuation decisions. In an era when data and information are increasingly valuable and available, the SEC would be swimming in the wrong direction relative to these trends. The United States has the most robust, liquid, and efficient markets in the world because of regulation and transparency. Although not perfect, we provide investors a standard that transcends the capital markets of any other country. Rescinding the current reporting requirements as suggested would undermine these factors and proffer opportunities for graft, fraud, mismanagement and violations of executive fiduciary responsibility. It would hamper effective risk management. These are not acceptable outcomes.

Michael Levine, V.P. & Assistant General Counsel, Retail Industry Leaders Association — Jul 6, 2026
RETAIL INDUSTRY
LEADERS ASSOCIATION
99 M Street, SE
Suite 700
Washington, DC 20003
www.rila.org
Via E-mail: rule-comments@sec.gov
Ms. Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re:
Semiannual Reporting
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
File No. S7-2026-15 (May 5, 2026)

Dear Ms. Countryman,

The Retail Industry Leaders Association (“"RILA"), on behalf of its members, appreciates the opportunity to submit this letter in response to the U.S. Securities and Exchange Commission's ("the "Commission") proposal on semiannual reporting for investors (the "Proposed Rule"). Subject to the comments and conditions below, RILA supports the Commission's efforts to offer publicly held companies an additional reporting option.

By way of background, RILA is a trade association of the world's largest, most innovative, and recognizable retail companies and brands. We convene decision-makers, advocate for the retail industry, and promote operational excellence and innovation. RILA members include more than two hundred retailers, product manufacturers, and service suppliers, who together employ over 42 million Americans and account for $2.7 trillion in annual sales and hundreds of thousands of stores, manufacturing facilities, and distribution centers domestically and abroad.

RILA member companies are predominantly large, publicly traded retailers whose investors actively monitor both quarterly performance trends and year-over-year comparisons. Given that profile, we expect most of our members to continue reporting quarterly regardless of the semiannual option availability. That said, RILA appreciates the Commission's evaluation of issuers' reporting burdens and therefore supports the Commission's decision to introduce reporting framework optionality. Accordingly, RILA supports the Proposed Rule, provided that quarterly reporting remains fully available and that the Commission takes appropriate steps to ensure that companies electing semiannual reporting maintain meaningful transparency with investors.

RILA is pleased to provide the following comments, which highlight the importance of maintaining optionality in the final rule, and recommends changes to further strengthen protections for investors:

Semiannual Reporting, Release Nos. 33-11414; 34-105368, 39-2563; IC-36140, File No. S7-2026-15 (May 5, 2026), available at
https://www.sec.gov/files/rules/proposed/2026/33-1 1414.pdf.

I.
Offering Optional Semiannual Reporting is an Appropriate Exercise of Regulatory Flexibility

Considerable changes have occurred in the United States capital markets since 1970, when the Commission mandated quarterly reporting. For example, Form 8-K now requires disclosure of various material events bankruptcies, acquisitions, executive departures, and carningsannouncements oftentimes within four business days. Furthermore, earnings releases and investor calls have become the primary method through which markets receive and process company financial information and typically occur before Form10-Q is filed. This makes the Commission's review of issuer reporting frequency both timely and appropriate.

RILA supports the flexible reporting framework that the Commission brings forward in the Proposed Rule. The Commission is right to ask whether a one-size-fits-all quarterly mandate continues to serve investors and issuers best. Arguably, some companies' performance may be better assessed in semiannual reporting. These may include companies with stable operations, limited analyst coverage, or business cycles that do not map neatly to quarterly timelines. Additionally, this option may be a better fit for early stage companies where innovation, investment, and commercialization are still scaling. Alternatively, many other established companies, including RILA members that are publicly traded, will continue to find quarterly reporting invaluable to maintain investor confidence, analyst engagement, and capital market access.

By making semiannual reporting an opt-in election on the cover of Form 10-K, the Commission allows companies and their boards to choose the reporting structure that best serves their individual circumstances and stakeholders, while providing investors with the material information necessary to make informed decisions. Accordingly, RILA supports this approach, subject to the recommendations below.

II. Market Forces Will Naturally Preserve Quarterly Reporting for Most Large Retailers

When considering the Proposed Rule's impact, analysts may be concerned that reduced reporting frequency would deprive investors of critical information. Retail is among the most investor-scrutinized market sectors. Many publicly traded retailers operate in highly seasonal environments. For example, some RILA member companies have back-to-school and holiday quarters that can represent a disproportionate share of annual revenue. Their investors may expect granular, frequent updates on comparable store sales, inventory levels, gross margins, and other metrics that may vary meaningfully from quarter to quarter.

Analyst coverage of major retailers is thorough, institutional ownership is significant, and the market craves quarterly data. Companies may continue to report quarterly if they believe risks from a switch to semiannual reporting exceed the expected savings. Concerns include that

See Semiannual Reporting, supra note 1, at 9-10 (describing the Commission's 1970 adoption of quarterly reporting requirements and
rescission of the prior semiannual Form 9-K regime).

See id. at 19-20 (discussing the current Form 8-K Item 2.02 earnings release framework).

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companies that reduce reporting frequency might face higher costs of capital, receive reduced analyst coverage, and court investor uncertainty. Therefore, market forces may inherently compel RILA members to report quarterly even though the Commission's Proposed Rule offers them a semiannual alternative. While the Proposed Rule does not change this dynamic, it offers meaningful reporting flexibility to companies for which it is appropriate and beneficial.

Currently, RILA does not anticipate that the Proposed Rule will produce a wholesale shift away from quarterly reporting by its members. It will, however, enable companies at stages and/or in industries where quarterly reporting may be viewed as adding limited informational value relative to its cost to opt-in and remove two quarters of reporting burden.

III. The Commission Should Ensure that Retail Investors are Adequately Protected Under a Semiannual Reporting Regime

RILA supports the Proposed Rule's optionality framework, but we encourage the Commission to ensure that it is implemented in a manner that protects retail investors. To that end, RILA recommends that the Commission incorporate the following in the Final Rule:

A. Reporting Election Disclosure. When a company elects to shift from quarterly to semiannual reporting, or from semiannual back to quarterly, the company should prominently disclose that election. Investors should not be left to discover a change in reporting cadence when the expected Form10-Q is mnissing. The Commission should require issuers to proactively communicate any change in reporting frequency to the market through a Form 8-K filing, as a step in addition to the Form 10-K checkbox mechanism the Commission has proposed.4

B. Continued Form 8-K obligations. The Commission should emphasize that semiannual filers remain fully subject to all Form 8-K reporting obligations. The real-time disclosure requirements of Form 8-K such as covering material acquisitions, leadership changes, significant agreements, and other consequential events are critical to mitigating the potential effects of reduced frequency of periodic reports. RILA supports retaining these obligations in full for all files regardless of whether they elect quarterly or semiannual reporting.

C. Interim Disclosure Transparency. RILA anticipates that many companies electing semiannual reporting may continue to provide voluntary quarterly

updates through earnings releases, investor presentations, and other means. The Commission should provide clear information about how such voluntary disclosures will interact with the proposed reporting framework, particularly with respect to the Regulation FD obligations and Item 2.02 of Form 8-K. This would serve to ensure that companies can maintain investor dialogue without inadvertently creating additional compliance uncertainty.

'See Semiannual Reporting, supra note 1, at 27 (describing the proposed check box on the cover page of Form 10-K as the proposed sole means by which a reporting company would indicate its annual election of semiannual or quarterly reporting)

S See Semiannual Reporting, supra note 1, at 38 (Request for Comment Question 18, asking about the likelihood that semiannual filers will continue to issue quarterly earnings releases).

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IV. PCAOB Should Harmonize Auditing Standard 6101 With the Proposed Rule

RILA supports the Commission's call for the Public Company Accounting Oversight Board ("PCAOB") to revisit Auditing Standard6101 (AS 6101), Letters for Underwriters and Certain Other Requesting Parties, considering the proposed shift to optional semiannual reporting.5 Under AS 6101, auditors generally cannot provide comfort letters on financial information older than 135 days.' In a quarterly reporting environment, that threshold is rarely met because issuers cycle through new financial statements every three months.

Under a semiannual reporting structure, however, the 135 days threshold becomes a more prominent obstacle. A semiannual filer with a fiscal first half ending June 30th would face stale financial statements under AS 6101 by approximately mid-November, well before a company opting-in to the Proposed Rule's next periodic filing would be due. Any capital markets transaction during that window could require the preparation of additional interim financial information solely to satisfy the comfort letter requirement undercutting the cost savings the Proposed Rule is designed to deliver.

Left unresolved, this sets up a regulatory inconsistency in which the SEC deems financial information current for periodic reporting purposes while the PCAOB treats the same information as stale for capital markets purposes. Consequently, RILA recommends the Commission work with the PCAOB to extend the comfort letter threshold to approximately 225 days or another period aligned with the semiannual reporting cycle that allows the two frameworks to operate coherently. This figure, like the existing 15-day threshold under quarterly reporting, reflects approximately the length of one full interim reporting period plus a reasonable buffer, enabling the two frameworks to operate coherently.

CONCLUSION

RILA supports the Commission's Proposed Rule offering an optional, semiannual reporting alternative to the current quarterly reporting mandate. Through the Proposed Rule, the Commission introduces flexibility into a framework that has remained largely unchanged since 1970, recognizing that reporting frequency can be adapted to meet the needs of business, investors, and the markets in which they participate.

Very truly yours,

Michael Levine

Vice-President and Assistant General Counsel

• See Semiannual Reporting, supra note 1, at 42-43 (Request for Comment Question 27, asking whether changes to AS 6101 are needed to comport with semiannual reporting),

7 See PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, .46 (permitting negative assurance as to subsequent changes in specified financial statement items as of a date less than 135 days from the end of the most recent period for which the

accountant has performed an audit or review); see also Semiannual Reporting, supra note 1, at 42 n.93.
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Susan Kirsch
Vice-President and Assistant General Counsel
Christopher Sesay
Government & Legal Affairs Intern
Retail Industry Leaders Association ("RILA")
99 M Street SE, Suite 700
Washington, DC 20003
(202)869-0200
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Michael P. Stein — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael P. Stein The justification for the proposed rule is to allow companies to choose the reporting period they feel best serves their investors. It is absurd to think that one size fits all for investors. Let us say for the sake of argument that 80% of investors would say, "Sure, I'm OK with semiannual." The other 20% still want quarterly. But going by majority rule is not optimal. The 80% are perfectly free to ignore the alternate quarterlies as if they did not exist to fit their preferences. The 20%, however, do not have their interests served. And really, with software it should be possible to automatically generate semiannuals from the most recent and the previous quarter, fully satisfying both groups of investors. The risk posed by the new rule is that companies will choose the reporting period they feel best serves the interests of the insiders, allowing them to cover up bad news for three extra months. Interest of the investors? Not so much.

Michael Schaffer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael Schaffer Taking away quarterly reporting weakens the ability of investors to manage their money and investments safely and allows for greater fraud and risk.

Michael Schuchardt — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael Schuchardt I'm writing in strong opposition to the SEC's proposal to let public companies drop quarterly reporting in favor of twice-a-year disclosure. We are living through a stretch of markets where price and fundamentals have never felt further apart. Meme stocks rally on social media momentum, valuations detach from earnings, and retail investors are trading in volumes that used to be the province of institutions. In that climate, quarterly reports are one of the few remaining moments where hype has to answer to audited numbers. Cutting that check-in to twice a year doesn't reduce burden so much as it removes a guardrail, right when speculative trading is at its most intense. Six months is a long time for a stock to run on rumor with no fresh, mandated disclosure to correct it. Institutional investors have research teams, private channels, and other ways to stay informed in the gap. Retail investors don't. They rely on the filing calendar itself, and this proposal would make that calendar inconsistent from one company to the next, since reporting cadence would become a company's own choice rather than a shared standard. I understand the appeal of lowering costs and making public life more attractive to companies weighing an IPO. But that goal shouldn't be pursued by loosening the transparency that current shareholders already depend on. The risk of that tradeoff falls on investors, not on the

companies choosing to opt out. I'd urge the Commission to keep quarterly reporting mandatory, especially given how much of today's trading activity is driven by sentiment rather than fundamentals.

Michael Stryer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michael Stryer As a long term investor, I'm strongly opposed to reducing the reporting requirements from quarterly to semi-annually. This rule was instituted as part of the response to Enron's fraud attempts. The potential harm of making fraud easier is of great concern. I sincerely doubt that the reduction of mandated reporting requirements would achieve the intended aim of shifting Wall Street investor pressure to longer term concerns. In short, this proposal only has downsides.

MICHEL BERCOVIER Professor of computer science ,Hebrew Univeristy of Jerusalem — Jul 6, 2026
Subject: File No. S7-2026-15 From: MICHEL BERCOVIER In the 21rts century, budgets ,costs or dewtailed finacial,could be reported even in real time. Hiding the financial state of a company for 6 month is an open invitation to share manipulations from insiders.

Michele Perkins — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michele Perkins Quarterly reports are necessary to ensure that a repeat of the Wall Street Crash doesn’t reoccur. Keeping transparency to avoid insider trading is critical.

Michelle Gonzales — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michelle Gonzales Quarterly reports are not useless, ceremonial paperwork. These reports keep public markets fair. The Form 10-Q gives outside investors regular, legally structured updates on revenue, margins, cash flow, debt, risk factors, litigation, liquidity, and management’s discussion of results. If that information comes only every six months, the gap between insiders and outsiders widens to the detriment of average investors. Management, board members, lenders, suppliers, large customers, and sophisticated institutions may still have ways to infer what is happening. Ordinary investors will not.

Michelle Hemenway Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michelle Hemenway Keep reporting quarterly. With semi-annual reporting, Investors will lose confidence which will stall growth.

Michelle Krieger — Jul 6, 2026
Subject: File No. S7-2026-15 From: Michelle Krieger I oppose this proposed rule change. As an individual investor, quarterly reporting is my best opportunity to find out what a company's management is thinking and what there plans are. I do not have the wealth to run in the circles that

would allow me to socialize with the CEOs of the companies I invest it. And, my emails to investor relations pages most often go unanswered, likely because I do not own enough shares to merit the time of the investor relations staff. I may not have much invested compared to institutional investors and high net worth individuals, but it is everything I have saved for retirement. The quarterly reports protect me and other individual investors. Without out this information, we will be left to guess for 6 month stretches what is going in inside the companies we are invested in. And 6 months is a long time to not know. Especially when you consider that others, with more money, will likely have more access to management teams and make decisions based on their knowledge. England already ran this experiment and rescinded its quarterly reporting requirements. Companies did not stop chasing short term goals and focus more on the long term. This proposed change will not bring about the positive results theorized, and will hurt individual investors. Making it optional for companies to provide quarterly reporting will result in the companies who need the most investor oversight opting out. It will make it easier for companies to spin the hype, without providing any of the receipts for their claims. Please do not make this rule change. It will not cause the positive impacts you believe and it will cause real world negative impacts for myself and the millions of other people trying to plan for retirement and other major life goals through investing in stocks.

Miguel Moreno Chaplain, Saint Augustine High School — Jul 6, 2026
Subject: File No. S7-2026-15 From: Miguel Moreno Dear Sir or Ma'am, as a long time investor who has seen lots of corporate malfeasance over the years, I ask you to maintain quarterly reporting on the part of publicly held corporations. Please abolish your consideration to slacken it to semi-annual reporting. Sincerely, Miguel A. Moreno San Diego, CA

Mikail Sellner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mikail Sellner Unlike large institutional investors, individual investors often rely heavily on public SEC filings because they do not have direct access to company management, investor-relations teams, or proprietary research. By extending the gap between required reports from three months to six months, important developments such as deteriorating cash flow, rising debt, operational setbacks, or emerging risks could remain undisclosed for longer periods, increasing information asymmetry between ordinary individual investors and large institution participants. As a small individual investor, fairness is a critical consideration when it comes to investing my hard-earned money. The result of this proposal would be greater uncertainty, larger stock-price surprises when information is finally released, and a less transparent market that disproportionately disadvantages the very investors the SEC is charged with protecting.

Mike Tindle — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mike Tindle I must express my strong opposition to the Securities and Exchange Commissions proposed rule that would allow public companies to opt out of quarterly reporting (Form 10-Q) in favor of semiannual reporting on the proposed Form 10-S. The actual consequence will be a severe erosion of market transparency that disproportionately harms retail investors while providing an unfair advantage to institutional markets. The proposed rule undermines the core mission of the SEC to protect investors and maintain fair, orderly, and efficient markets. Reducing corporate compliance costs should never come at the expense of market integrity and investor protection. If adopted, this rule will effectively re-privatize public market information, pricing out the everyday investor and turning back the clock on decades of transparency

reforms. I strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting on Form 10-Q. The health of our public markets depends on equal, timely access to information for all participants, not just the wealthiest institutions. Sincerely,

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Milo Simone — Jul 6, 2026
Subject: File No. S7-2026-15 From: Milo Simone If large companies are allowed to keep the public in the dark for long periods of time, corporate accountability will be effectively nullified. Large companies operate on such a scale that their mistakes have catastrophic effects. We, as a society, need to be allowed the time and ability to respond to them and hold them responsible.

Miriam Glennie The Motley Fool Community — Jul 6, 2026
Subject: File No. S7-2026-15 From: Miriam Glennie I oppose a move to semi-annual reporting. We have semi-annual reporting in Australia, and it denies individual investors the quantum and frequency of information needed to make informed decisions. Australian firms have below OECD average levels of business investment, weak productivity growth and low long-term shareholder returns, showing semi-annual reporting is not associated with increased firm investment or improved business or market performance. The harm to individual investors can be substantial. Under a quarterly reporting model, individual investors have much greater predictive capacity, as can track business activity and reporting at more frequent intervals. In semi-annual reporting models like Australia, individual investors are left with only two data points per year, making it difficult to differentiate between a pattern and a hiccup. The third bad report in Australia at 18 months may be too late to identify a downward trend or to engage proactively with business via shareholder meetings. Impeding the participation of individual investors in active and informed investing is bad for business performance, as reduces the quality and quantity of investor feedback. It may also be bad for markets, by pushing more individual investors into passive funds and further distorting the power of institutional investors as potential bullies to business or makers of markets. Please recognise the voice of individual investors and support their on-going participation in healthy businesses and healthy markets.

Misha Miller-Sisson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Misha Miller-Sisson The proposed rule change will hurt investors and the economy. Good economic choices are based on data and by restricting the amount of data available to the public you will be limiting the public's ability to properly invest, and shareholder's ability to judge how their investments are being treated.

Mitchell Gruver Service Forester, WV Division of Forestry — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mitchell Gruver My name is Mitchell Gruver, I work for the WV state Division of Forestry. I invest my money in an IRA and a 403(b). Less oversight of the companies in which my portfolio is invested is not the correct policy. I urge you to continue mandating quarterly reporting.

Molly Q — Jul 6, 2026

Subject: File No. S7-2026-15 From: Molly Q I support public companies submitting their earnings quarterly. The current administration wants to change reporting to twice a year. However, more frequent transparency has historically resulted in higher and more equitable returns for the American people. At a time when the economy is the #1 concern for American voters, I urge you to support quarterly earnings reports that also safeguard against corruption. Thank you.

Mollye Cobb — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mollye Cobb I oppose any rule changes that reduce transparency or weaken public company reporting requirements. As an individual investor, I rely on timely, accurate, and consistent disclosures to make informed investment decisions. Public reporting promotes fair markets, improves price discovery, and helps investors identify both risks and opportunities. Reducing reporting obligations would make it more difficult for retail investors to evaluate companies and could increase information asymmetry between large institutional investors and the general public. While I support efforts to eliminate unnecessary administrative burdens, those efforts should not come at the expense of transparency or investor protection. The SEC's mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. Strong disclosure requirements are essential to achieving those goals. I encourage the Commission to preserve robust reporting standards and carefully consider the impact that reduced disclosure could have on investor confidence and market integrity.

Mona Talib Independent — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mona Talib KEEP QUARTERLY REPORTING. this country is on the trajectory to becoming as undemocratic and corrupt as all of our enemies

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Monica Berson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Monica Berson Dear SEC, I want to express my strong opposition to the proposal to permit companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q. For a very modest cost savings to companies in semiannual filing instead of quarterly, great harm is being done to individual investors like me. Six months is way too long for things to happen in a company (I'm thinking of Enron, as just one example) that we cannot find out about them. This tilts the playing field in favor of corporate investors and against the small investors like me who have our retirement invested in the stock market. Individual investors don't have the resources to access other means of obtaining information on companies in the six-month period. Keep quarterly reporting. Thank you.

Monica Shaw Retired Special Education Teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Monica Shaw Keep the present law in tact working! Keep public companies (somewhat) transparent! Folks are fed up with the present Administration's duplicity, deceit and misinformation. Do NOT allow our public companies opportunities for fraud and deception.

Morningstar, Inc. — Jul 6, 2026

Submitted Electronically
July 6, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Re: Comments on Proposed Amendments to Permit Optional Semiannual Reporting for Public Companies
(Release No. 34-105368; File No. S7-2026-15)1
Dear Secretary Countryman:
Morningstar, Inc. appreciates the opportunity to comment on the Securities and Exchange Commission's
proposed amendments to permit domestic public companies to elect semiannual reporting in lieu of quarterly
reporting on a new Form 10-S (the "Proposal"). We submit these comments in our dual capacity as a public
company listed on Nasdaq since 2005 and as an independent provider of investment research, data, and
analysis serving individual investors, financial advisors, asset managers, and retirement plan participants
globally. Morningstar's own experience operating as a public company with a long-term investor base provides
direct insight into both the feasibility of the framework the Commission is proposing and the investor-protection
requirements necessary to make it work.
Executive Summary
Morningstar appreciates the Commission's effort to reduce the cost and friction of public company status and
recognizes that the quarterly reporting cadence imposes genuine compliance burdens. We offer the following
observations and recommendations with investor protection as the anchor.
Specifically, we find that:
• An optional semiannual framework can serve both issuers and investors, but only if accompanied by
robust continuous disclosure obligations, mechanisms to encourage voluntary interim communication,
mandatory quarterly reporting for high-risk issuer categories, and meaningful enforcement;
• The Proposal does not address existing stock exchange listing standards that independently require
quarterly financial reporting—a gap that must be resolved for the framework to have practical effect.
2
Morningstar supports the Commission's effort to modernize the periodic reporting framework and reduce
regulatory burdens that may discourage companies from entering or remaining in the public markets. We do
not believe investor interests are served by reducing transparency or the availability of material information.
Rather, the appropriate objective is to reduce the costs and other burdens associated with the preparation of
mandatory quarterly reports while preserving investors' access to timely, decision-useful disclosures. The

recommendations below are intended to help achieve that balance.

1 Securities and Exchange Commission. 2026. Amendments to Permit Optional Semiannual Reporting for Public Companies. Securities Exchange Act Release No. 34-105368; File No. S7-2026-15. May 5, 2026.

2 Nasdaq Sock Market Rule 5250(d)(3)(A) (requiring listed companies to distribute quarterly financial information to shareholders); NYSE Listed Company Manual § 202.06 (specifying that quarterly earnings are news items that should be released immediately per § 202.05).

• The Commission should ensure that any changes to the existing framework are designed to retain investor protection standards.

o Mandatory quarterly reporting should be preserved for high-risk issuer categories—microcaps, pre-revenue companies, financially distressed issuers, and capital-intensive industries—consistent with Australian and Singaporean practice;3

o The Commission should ensure that the disclosure requirements applicable to Form 10-S provide investors with decision-useful information;

o The Commission should reaffirm that issuers remain subject to existing continuous disclosure obligations, including Form 8-K and Regulation FD, under a semiannual reporting framework and should explore mechanisms to promote voluntary investor communications for actionable information;

o The Commission should consistently enforce noncompliance with existing continuous disclosure mechanisms, including Form 8-K and Regulation FD, to ensure investors are provided with timely access to material information between periodic reports;

• The Commission should take affirmative steps to ensure exchange listing standards are conformed to the optional framework before the rule becomes effective.

The following sections provide further details on our observations and recommendations. We answer specific questions posed in the Proposal in Appendix A.

1. Investor Protection Design Requirements

A. Mandatory Quarterly Reporting for High-Risk Issuer Categories

The Proposal is permissive by design, which is the correct structural choice. We recommend that mandatory quarterly disclosure be preserved for the following issuer categories, consistent with the risk-tiered approaches adopted in Australia and Singapore.

4 Australian-listed companies report financials semiannually but operate under continuous-disclosure obligations requiring immediate release of price-sensitive information, and early-stage issuers in sectors such as biotechnology, mining, and oil and gas remain subject to quarterly cash-flow reporting. We recommend an analogous calibration here:

• Microcap issuers, for whom information asymmetry between management and investors is structurally high and analyst coverage is often limited or absent;

• Pre-revenue companies, where quarterly cash burn, runway, and milestone progress are essential to investor assessment of viability;

• Financially distressed issuers, where quarterly disclosure provides critical early warning of deteriorating conditions; and

3 Australian Corporations Act 2001 (Cth) §§ 292–323 (requiring half-year and annual reports for listed entities); ASX Listing Rule 3.1 (imposing continuous disclosure obligations); Monetary Authority of Singapore. 2003. Code of Corporate Governance (Singapore’s comply-or-explain model for

semi-annual reporting).
4 Australian Corporations Act 2001 (Cth) §§ 292–323 (requiring half-year and annual reports for listed entities); ASX Listing Rule 3.1 (imposing
continuous disclosure obligations); Monetary Authority of Singapore. 2003. Code of Corporate Governance (Singapore's comply-or-explain model for
semi-annual reporting).
• Capital-intensive industries with rapid cash consumption cycles, where a six-month reporting lag would materially impair investors' ability to assess financial condition.
B. Disclosure Quality Standards
A reduction in filing frequency is only beneficial if the disclosure obligations that remain are more relevant and
informative, not merely fewer in number. The Commission should establish affirmative guidance on what
constitutes a high-quality Form 10-S filing for a company that has elected semiannual reporting. The Commission should provide principles-based guidance encouraging issuers to disclose the operational and
financial metrics that management uses to evaluate business performance and financial condition, while
preserving flexibility regarding the specific metrics reported. Consistent with Morningstar's view that investor
behavior, rather than reporting frequency alone, is the primary driver of short-termism,5 any guidance
accompanying the semiannual framework should emphasize long-term value creation and avoid encouraging
excessive focus on short-term earnings expectations. The goal is not simply to reduce compliance burdens, but
to allow issuers to provide investors with more decision-useful information through a disclosure framework that
relies less on rote periodic filings and more on timely communication of material developments.
C. Continuous Disclosure Obligations and Voluntary Interim Disclosure
The most consequential investor protection question raised by the Proposal is what happens to corporate
disclosure between the Form 10-S and Form 10-K filings. For companies currently reporting quarterly, the
second and fourth quarters would, under the Proposal, become periods with no required periodic filing. If
companies interpret their disclosure obligations narrowly (e.g., reporting only what triggers 8-K requirements)
investors could face meaningful information gaps that exceed what any reduction in compliance cost could
justify.
The solution is not to require quarterly filings by the back door. It is to ensure that companies have legal clarity
when they choose to communicate proactively. The existing PSLRA safe harbor provides some protection for
forward-looking statements,6 but it does not specifically address the operational and business updates that
investors would value most in periods between mandatory filings under a semiannual framework. The
Commission should consider mechanisms, including guidance, to encourage issuers to provide investors with
meaningful supplemental information, such as the disclosure of financial metrics, between periodic

reports
through voluntary interim communications.
D. Enforcement of Continuous Disclosure Obligations
The value of the Proposal depends entirely on the reliability of the existing continuous disclosure obligations to
ensure investors receive material information in a timely manner. The shift from quarterly to semiannual
reporting will, by its nature, mean that investors receive regular disclosure less frequently and the interim
periods during which the continuous disclosure obligations apply will be longer, increasing the risk for investors
of making decisions based on stale information. The Commission should reaffirm its commitment to vigorous
enforcement of material event disclosure obligations.
5 Kapoor, K. 2026. “I Agree With the SEC on Ending Quarterly Reporting—With Conditions.” Fortune. May 5, 2026.
https://fortune.com/2026/05/05/morningstar-ceo-sec-quarterly-reporting-semiannual-kunal-kapoor/ (noting that Morningstar’s equity research team
found “the most consistent finding across markets is that behavior—not the calendar—drives myopic decision-making,” with quarterly EPS guidance
and incentive structures that reward beating near-term targets the “primary culprits”).
6 Private Securities Litigation Reform Act of 1995, 15 U.S.C. § 78u-5 (providing safe harbor for forward-looking statements accompanied by meaningful
cautionary language).
2. The Exchange Listing Standards Gap
The Proposal creates a direct conflict between the Commission's optional semiannual framework and existing
stock exchange listing requirements. Nasdaq Listing Rule 5250(d)(3) requires listed companies to distribute
quarterly financial information to shareholders, and NYSE listing standards contain analogous obligations. A
company that elects semiannual reporting under Commission rules but remains subject to these exchange
requirements would, as a practical matter, need to continue providing quarterly financial information to
maintain its listing. This issue is significant because a substantial majority of potentially affected issuers are
listed on Nasdaq or the NYSE. As one analysis of the Proposal noted, approximately 56% of affected companies
are Nasdaq-listed and 29% are NYSE-listed, suggesting that most issuers may be unable to realize the benefits
of the optional semiannual reporting framework unless corresponding exchange rule changes are adopted.7
The Commission has authority under Section 19 of the Exchange Act to approve or disapprove proposed rule
changes by self-regulatory organizations,8 and it should direct or request that the exchanges file conforming
rule changes to the listing standards before an optional semiannual framework becomes effective. A clear
statement of expectation in the final rule release, accompanied by a request for exchange rulemaking filings on
a specified timeline, would be an appropriate mechanism.

Conclusion
Morningstar supports the Commission's Proposal as a measured, optional reform that gives companies
flexibility to adopt a formal periodic SEC reporting cadence better suited to their business model and investor
base. We commend the Commission for attending carefully to the investor protection implications of this
change.
As the Commission works toward a final rule, we urge adoption of four investor-protection elements: quarterly
reporting for high-risk issuer categories; affirmative disclosure quality standards; mechanisms to support
interim voluntary disclosure; and vigorous enforcement of continuous disclosure obligations. We also urge the
Commission to address the exchange listing standards gap as a prerequisite to the framework's practical
effectiveness.
We appreciate the Commission's consideration of these comments and welcome the opportunity to discuss
them further. Should you wish to do so, please contact either of us as indicated:
James Locke at James.Locke@morningstar.com
Lia Mitchell at Lia.Mitchell@morningstar.com
Respectfully submitted,
James Locke
Head of Government Affairs, US
Morningstar, Inc.
Lia Mitchell
Senior Analyst, Policy Research
Morningstar, Inc.
7 Akin Gump Strauss Hauer & Feld LLP. 2026. "SEC Proposes Optional Semiannual Reporting for Public Companies: What You Need to Know." May
2026. https://www.akingump.com/en/insights/alerts/sec-proposes-optional-semiannual-reporting-for-public-companies-what-you-need-to-know
(noting that approximately 56% of affected companies are Nasdaq-listed and 29% NYSE-listed, and that conforming exchange rule changes may be
necessary before issuers can practically benefit from the semiannual election).
8 Securities Exchange Act of 1934 § 19(b), 15 U.S.C. § 78s(b) (granting the Commission authority to approve or disapprove proposed rule changes by
self-regulatory organizations, including national securities exchanges).
Appendix A: Answers to Selected Questions
Proposed Amendments for Semiannual Reporting
1. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a
semiannual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all
companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to
file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to
file semiannual reports?
Morningstar supports giving companies the option to file semiannually. Mandatory quarterly reporting can impose significant compliance costs and time commitment from management. An optional

framework preserves investor expectations at companies where the market demands quarterly transparency while reducing friction for companies where it does not.
From Morningstar's own perspective as a publicly listed company: our long-term investor base and research-driven business model would make us a plausible candidate for the semiannual filing election. However, the decision would partially depend on whether exchange listing standards are conformed (see Question 29).
Ultimately, the availability of a semiannual option may also factor in private companies' decisions about
whether to pursue a public listing. Among the frequently cited deterrents to going public is the compliance and other burdens of quarterly reporting. An optional framework that permits companies to
self-select into a reporting cadence appropriate to their business model reduces one of the structural asymmetries between public and private market participation, and may make the public markets more
competitive with private capital as a long-term financing venue.
2. We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that
file Form 10-Q today to file semiannual reports. Should we instead require all companies to file semiannual
reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual
reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?
Morningstar does not support mandatory semiannual reporting. The Commission's permissive design is
correct. A mandatory approach could remove the market discipline that currently pushes high-information-demand companies (large-caps, high analyst coverage, retail-heavy shareholder bases) to
provide quarterly transparency.
Mandatory semiannual reporting could also increase information asymmetry risk systemically rather than allowing it to be calibrated by issuer type — contrary to our recommendation that high-risk issuer
categories (microcaps, pre-revenue, financially distressed) be required to continue quarterly reporting
even within an optional framework.
3. Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form 10-Q
today, regardless of filer status, revenues, market capitalization, or other criteria. Should the option for
semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so,
what criteria should be imposed and why? For example, should only emerging growth companies or smaller
reporting companies be allowed to report semiannually? Should only companies below alternative quantitative
or monetary thresholds be allowed to report semiannually? Should the Commission consider a pilot program to
permit optional semiannual reporting for a subset of reporting companies and, if so, what would be the benefits
of such a pilot program? What types of companies should be included in the pilot program?
Morningstar recommends that the option be available broadly but subject to mandatory quarterly carve-outs for specified high-risk categories. Rather than restricting eligibility by formal filer status

(EGC or SRC), we recommend preserving the option for all but imposing mandatory quarterly requirements for: (i) microcap issuers (where information asymmetry is structurally high and analyst coverage limited); (ii) pre-revenue companies (where cash burn, runway, and milestones are essential
to investor assessment); (iii) financially distressed issuers; and (iv) capital-intensive industries with rapid cash consumption cycles.
This approach is consistent with risk-tiered frameworks adopted in Australia and Singapore and threads the needle between compliance relief and investor protection.
A pilot program is worth considering for empirical data-gathering, but the Commission should move forward with the core framework now and build in a formal post-adoption review mechanism.
4. Under the proposal, reporting companies currently required to file Form 10-Q would have the option instead
to file semiannual reports on Form 10-S. Should any types of companies that currently file Form 10-Q be
excluded from the option of electing semiannual reporting, such as business development companies?
Business development companies (BDCs), whose primary purpose is to give retail investors access to
otherwise inaccessible asset classes, warrant careful consideration. Since BDCs are often the retail interface for credit and private equity strategies, and because their investors may rely more heavily on
quarterly NAV and portfolio disclosure than typical equity investors, the Commission should consider excluding them from the semiannual election or subjecting them to enhanced continuous disclosure requirements as a condition of election.
6. If adopted, would semiannual reporting have an impact on investors' ability to compare same-company
performance over time? Why or why not?
Yes, but the impact is manageable with good design. Comparable-period analysis (Q2 vs. Q2 prior year)
currently relies on quarterly filings; under semiannual reporting, investors could lose the same-quarter
granularity that enables seasonal and cyclical comparison. For companies with meaningful intra-period
variation, this could be a real cost.
The Commission can mitigate this by: (i) encouraging semiannual filers to voluntarily provide quarterly
supplemental tables in their Form 10-S filings; (ii) establishing disclosure quality standards that require
operational metrics beyond GAAP financials; and (iii) requiring that the annual Form 10-K break out second-half and full-year financial data in a manner that enables same-period reconstruction.
7. What effect would our proposal have on investors' ability to compare the relative peer company financial
performance of a quarterly filer to a semiannual filer? For example, can an investor reasonably compare a
quarterly filer to a semiannual filer where the companies have the same fiscal year and the comparison is
sought to be made in the second quarter (when first quarter information that would be subsumed in the
semiannual filer's semiannual report on Form 10-S is not yet available) or made in the fourth quarter (when
third quarter information that would be subsumed in the semiannual filer's annual report on Form 10-K is not

yet available)?
Mixed-cadence peer comparison is a genuine structural complication. A semiannual filer in the second
quarter of the year will not have filed an interim report while its quarterly-filing peer has filed a Q1 10-Q. Analysts and data platforms (including Morningstar's) will need to normalize disclosures across cadences.
The Commission should consider requiring semiannual filers to flag their filing status prominently and
to provide standardized guidance on the appropriate comparator periods. Data tagging requirements under XBRL should explicitly accommodate mixed-cadence comparisons.
16. What impact would the flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on
Form 10-Q, have on a private company's decision to become an Exchange Act reporting company? Would more
companies choose to go public under the proposed flexible approach to interim reporting? What impact would
the proposed flexible approach have on existing Exchange Act reporting companies' desire to remain public
companies?
The semiannual reporting option will likely modestly reduce the regulatory friction of public company status but is unlikely on its own to produce a meaningful reversal of the long-term decline in public listings. Over the past 25 years, the number of listed U.S. companies has roughly halved even as global
private-market assets have surpassed $15 trillion. The calculus for companies staying private involves
compliance cost, litigation exposure, short-term earnings pressure, and access to private capital — semiannual reporting addresses one element of one factor.
18. What is the likelihood that companies that elect semiannual reporting will continue to issue quarterly
earnings releases (to the extent they did so previously when they reported quarterly)? Why would semiannual
filers still issue earnings releases on a quarterly basis? Would this practice create any new or heightened
investor protection concerns? For example, would there be any new investor protection concerns if an Exchange
Act reporting company with a December 31 year-end elects to file semiannual reports and issues an earnings
release for the first quarter of the fiscal year, with the semiannual report for the first six months of the fiscal
year (which includes that first quarter) not due until months later (e.g., in August of that fiscal year)? Would
companies that currently issue quarterly earnings releases but elect to become semiannual filers change their
earnings release practices either: (1) to issue earnings releases semiannually, or (2) to cease issuing earnings
releases? Please provide any data or analysis regarding any experience with earnings releases in foreign
jurisdictions where issuers report semiannually.
Companies with large institutional or analyst followings are likely to continue voluntary quarterly earnings releases even as semiannual filers, because of investor expectations and potential stock price
volatility in the absence of quarterly updates. This is the market discipline effect, and the proposal

appropriately relies on it.
However, there is a risk that companies with smaller followings or weaker investor relations capacity will simply go quiet between Form 10-S filings. For these companies, the disclosure vacuum concern is
real. This is why Morningstar recommends the Commission explore mechanisms to encourage voluntary interim communications for decision-useful information.
22. Would the option for semiannual reporting result in an overall reduction in material information for
investors? Or would other regulatory requirements, such as Form 8-K filing requirements and Regulation FD,
elicit sufficient information to offset the less-frequent interim reports and address any investor protection
concerns? Would market forces or demands on a company's business—such as contractual obligations, investor
expectations, and potential for shareholder activism—encourage semiannual filers to: (1) voluntarily disclose
more information than required, (2) disclose information more frequently than is required, or (3) opt not to
become semiannual filers at all?
On balance, a well-designed semiannual framework need not reduce material information available to
investors. The continuous disclosure obligations, enforced vigorously, are capable of covering the most
consequential corporate developments between interim filings. However, the Commission should consider mechanisms, including guidance, that could encourage issuers to provide voluntary interim communications to investors for decision-useful information that does not rise to the level of regulatory
requirements such as Form 8-K specific triggers.
Market forces will also play a role: investor expectations, short-seller scrutiny, and analyst demands create organic pressure for disclosure. But the Commission should not rely entirely on market forces for
high-risk issuer categories where information asymmetry is already a structural problem.
29. Are any changes to rules of securities exchanges necessary or appropriate to effectuate semiannual
reporting?
Yes. Nasdaq Listing Rule 5250(d)(3) requires listed companies to distribute quarterly financial information to shareholders, and the NYSE has analogous standards. A company that elects semiannual
reporting under the Commission's new framework but remains a listed issuer would face a direct conflict. Practically speaking, it would need to continue quarterly reporting to satisfy its listing obligations.
Given that approximately 56% of affected companies are Nasdaq-listed and 29% are NYSE-listed, this
gap affects the overwhelming majority of potential adopters. The optional framework will be largely ineffectual without exchange conformance.
Morningstar recommends the Commission use its authority under Section 19 of the Exchange Act to direct or request that the exchanges file conforming rule changes, with a specified timeline tied to the
final rule's effective date. A clear statement of expectation in the release accompanying the final rule is
appropriate. The Commission should not finalize this rule without a concrete plan for exchange conformance.

Economic Analysis

48. What would be the benefits to investors from reporting companies' flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on Form 10-Q? Are there certain types of companies or industries for which such benefits would be greater than for others? Would the benefits to investors be limited to the pass-through of cost savings, or would there be other kinds of benefits, such as improved managerial incentives or reallocation of company resources to potentially more productive corporate activities?

The most significant investor benefit is not cost pass-through but the structural change in management incentive that semiannual reporting can enable. Quarterly reporting has entrenched a culture of short-term EPS guidance: companies managed to beat quarterly consensus estimates, buyback programs timed to quarterly liquidity, and investment horizons truncated to match the reporting calendar. Semiannual reporting, combined with the explicit discouragement of short-term EPS guidance practices in the disclosure quality standards that we recommend, gives management permission to communicate in longer-duration terms.

The most consistent finding across equity research markets is that behavior, not the calendar, drives myopic decision-making. The quarterly reporting cadence has become a focal point for short-termism even when it need not be. Removing the quarterly compulsion while preserving voluntary quarterly communication (for companies that genuinely benefit from that cadence) is a better-designed intervention than a blanket rule either way.

Secondary benefits include: freeing management time from the IR and compliance cycle; reducing the legal costs of quarterly SOX certifications and audit review; and improving the signal-to-noise ratio in investor communications by concentrating management attention on twice-yearly strategic updates rather than four quarterly increments.

56. If the proposal were to reduce securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option, what effect would this have on investors and companies? How would such a reduction in analyst coverage affect stock market price efficiency? How would such a reduction affect liquidity of semiannual filers' securities?

Reduced analyst coverage is a meaningful risk, particularly for smaller companies. Analyst research relies on quarterly earnings beats, misses, and revisions as a news-flow driver. Semiannual filers will generate fewer such catalysts. Sell-side coverage economics, largely driven by trading commissions and corporate access, may make semiannual filers less attractive to cover, particularly at smaller reporting companies where coverage is already thin.

This is an argument for, not against, a mandatory carve-out for microcaps. For companies below a certain size, where analyst coverage is already minimal, semiannual reporting may accelerate a coverage desert dynamic in which investors have neither quarterly filings nor analyst research to rely on. Those companies should be required to continue quarterly reporting.

For larger and mid-cap companies, analyst coverage reductions are unlikely to be severe; institutional investor demand for quarterly metrics will create organic pressure for voluntary disclosure. The Commission should study coverage data in any post-adoption review.

Mrs. H — Jul 6, 2026
Subject: File No. S7-2026-15 From: Mrs. H I understand the idea of reducing the burden of reporting requirements. However, many average citizens rely on the reported data to make significant decisions. I believe the current reporting frequency should be maintained for transparency. Thank you.

Myrna Doering Myrna Doering — Jul 6, 2026
Subject: File No. S7-2026-15 From: Myrna Doering I am retired and do not have the resources to add to my investments, so timely information on downturns is very important to me. Please keep quarterly reporting!

Nic Rossouw Human Being — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nic Rossouw This is an absurd proposal that allows for insiders to rob a company blind and hide it from regular investors. There is no need for this. I understand that under the rule of Emperor Mango Mussolini 1.2 that greed, fraud, and theft are now considered the greatest virtues, but this is simply wrong. Do not allow this travesty.

Nicholas F Scott — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nicholas F Scott I think it should be Bi-monthly. This is ridiculous and bad for normal Americans.

Nicholas Keleher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nicholas Keleher There is no justifiable reason that outweighs the possible and likely harms associated with removing 50% of the mandated reportings of companies. Quarterly reporting is on no way an undue burden. The people have a right to know what companies are up to more often, not less. To allow a larger window for fraud, abuse, and malintent to go unnoticed is to court disaster. Corporate america already has too much power and too little oversight.

Nichole Tarquinio Concerned citizen — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nichole Tarquinio Quarterly reporting is a necessary safeguard for people investing in these companies. Giving a company the opportunity to hide their earnings from investors for extended periods of time will only harm investors. Quarterly reports need to be available to the public in order to enhance the stability of the US stock market. You will lose many investor's from the US stock market if you get rid of quarterly reporting.

Nicolai Hooppaw — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nicolai Hooppaw This will be harder on individual investors to make sound decisions. Please do not make this change. Disclosures frequently help make

decisions.

Nicole Rihanek Finance / Founder of QMEN — Jul 6, 2026
Subject: File No. S7-2026-15 From: Nicole Rihanek Nicole Rihanek, background Corporate Finance, also founder of QMEN. This is interesting to see especially now that SpaceX went public. It seems like Elon is always running a grift. Don't you think? I strongly oppose any proposal that allows public companies to stop reporting financial results every quarter and only report every six months. Public companies have reported their financial results every three months for more than half a century. That rhythm matters because ordinary investors rely on timely information to make informed decisions. If companies are allowed to go dark for six months at a time, everyday investors are left in the dark while executives, board members, lawyers, lenders, consultants, and large institutional investors may still have a much clearer view of what is really happening inside the business. That is not transparency. That is an information imbalance. Here is why I believe this is bad for every ordinary investor. 01 - Everyday investors would be flying blind for six months. Six months is a long time in business. A company can lose major customers, miss sales targets, take on more debt, face lawsuits, suffer cybersecurity breaches, lose key executives, fail a product launch, burn through cash, or see margins collapse long before ordinary investors hear about it. A retail investor, retiree, pension holder, 401(k) participant, IRA holder, or parent saving for college should not have to wait half a year to learn that a company they own is deteriorating. Quarterly reporting forces public companies to regularly show the market what is happening. Removing that checkpoint gives companies more room to delay bad news while ordinary investors keep buying, holding, or investing through ETFs and retirement accounts without the full picture. 02 - It gives insiders and powerful players a major advantage. Executives still know the numbers. Boards still know the numbers. Large lenders may still receive updates. Major institutional investors often have better access to management, analysts, and private conversations. But the average person investing through a retirement account does not. That means the people closest to the company may understand the risks long before the public does. This creates a dangerous fairness problem. The market is supposed to work because investors have access to reliable public information. If that information is delayed, the advantage shifts even more toward insiders, Wall Street firms, hedge funds, and large institutions. Ordinary investors should not be the last people to find out what is happening with a company they partially own. 03 - More time for fraud, accounting games, and mismanagement to grow. Quarterly filings do not prevent fraud by themselves, but they create regular public checkpoints. They force companies to disclose revenue, expenses, debt, cash flow, risks, and management discussion on a frequent schedule. When reporting is delayed, problems can grow quietly. We have already seen what happens when opacity builds up in the financial system. Enron, WorldCom, Madoff, and the 2008 financial crisis all showed how dangerous it is when investors do not have clear, timely, honest information. A company hiding declining sales, inflating revenue, delaying impairment charges, understating debt, or masking cash flow problems would have more time to keep the illusion alive. Six months is enough time for serious damage to spread before the public sees the warning signs. 04 - Bad news can be delayed while insiders protect themselves. If a company is struggling, six months gives management a long runway to manage the narrative. They can delay disclosures, soften language, restructure announcements, or wait until damage is already done before the public sees the numbers. Meanwhile, executives may still receive compensation, bonuses, stock awards, or other benefits based on internal information. Large institutions may adjust positions using better signals. Ordinary investors may not realize anything is wrong until the stock already drops. That is not a level playing field. The whole point of public markets is that public investors deserve public information. 05 - “Optional” rules often become the new standard. Even if this is presented as voluntary, I do not believe it would stay truly optional in practice. Once large companies begin reporting only twice a year, other companies may feel pressure to follow. Smaller companies may argue they should not have to meet a higher reporting standard than larger

competitors. Investors may gradually become conditioned to less information. Over time, what starts as an option could become the new normal. That would weaken market transparency across the board. The issue is not just one company choosing less disclosure. The issue is that the entire market could slowly move toward less accountability. 06 - The savings are small compared to the risk. Companies still have to keep their books. They still have to track revenue, expenses, cash flow, debt, payroll, capital spending, legal exposure, and operational performance. They still have to brief executives and boards. They still need internal reporting to run the business. So the real savings from skipping quarterly public filings are mostly legal, accounting, investor relations, and administrative costs. But the cost of worse transparency falls on ordinary investors. That means a company may save some money, while the public takes on more risk. The people with 401(k)s, IRAs, pensions, brokerage accounts, college funds, and index funds are the ones who lose visibility. That is a bad trade. 07 - Retirement accounts and ETFs make this everyone's problem. A lot of people may think this only affects active stock pickers. It does not. Millions of people own public companies indirectly through retirement accounts, pensions, mutual funds, target-date funds, and ETFs. Even if someone never buys an individual stock, they may still be exposed to companies that would report less frequently. If transparency declines, the risk spreads through the entire investment system. This is not just about Wall Street. This affects teachers, nurses, firefighters, small business owners, parents, retirees, students, and working families saving for the future. 08 - Less disclosure weakens trust in the market. Markets depend on trust. Investors need to believe that public companies are being held to consistent disclosure standards. When companies report less often, confidence can weaken because investors have less information to rely on. If ordinary people feel the system is designed for executives and institutions while they are left behind, they may lose trust in public markets altogether. That is not good for investors, companies, or the economy. Public markets should be built on transparency, accountability, and fair access to information. Letting companies go dark for six months at a time moves in the opposite direction. I believe this proposal is bad because it benefits the people who already have the most access while increasing risk for the people who have the least. Ordinary investors deserve more transparency, not less. In additon, This SpaceX IPO is exactly why reduced public-company reporting is dangerous. SpaceX just went public, and within weeks it became one of the most watched stocks in the market. It is already tied to aerospace, satellites, Starlink broadband, defense, launch infrastructure, telecom competition, AI infrastructure, suppliers, ETFs, index funds, short sellers, retail investors, and retirement accounts. That is the point. The market moves in real time. Public disclosure should not move in slow motion. SpaceX's IPO shows how quickly ordinary investors can become exposed to a newly public company through brokerage accounts, ETFs, index funds, retirement funds, pensions, and institutional portfolios. Once a company becomes public, its financial condition is no longer just a private business issue. It becomes a public-market issue. Now imagine a company like that only having to report every six months. A lot can happen in six months: - A major rocket launch can fail. - A major launch can succeed and change future revenue expectations. Starlink subscriber growth could accelerate or slow. - A government contract could be won, delayed, challenged, or lost. - A regulatory issue could affect launch cadence. - A satellite deployment problem could create unexpected costs. - A cyber incident could affect operations. - Debt or capital spending could rise faster than expected. - Margins could weaken. - Suppliers could face bottlenecks. - Insurance exposure could change after a launch incident. - Short sellers could build major positions. - Retail investors could buy into hype without updated financials. - Index funds and retirement accounts could become exposed before ordinary investors understand the risk. That is exactly why quarterly reporting matters. When a company is newly public, highly valued, highly complex, and moving fast, ordinary investors need more transparency not less. Executives, board members, lawyers, lenders, underwriters, large institutions, and insiders may have a much clearer view of what is happening inside the company. But the everyday investor buying through a 401(k), IRA, ETF, pension, brokerage account, or college fund depends on public filings. If reporting is pushed from every three months to every six months, ordinary investors become the last to know. That is not investor protection. That is an information advantage for the people who already have the most access.

SpaceX going public right now is the perfect example of why this SEC proposal is badly timed. We are living in a market where aerospace, AI, defense, energy, telecom, satellites, chips, cyber risk, and infrastructure can change overnight. A six-month information blackout does not fit a real-time economy. Public companies should not get to benefit from public money while reducing public transparency. If ordinary people are expected to carry the risk, ordinary people deserve timely information. This is wrong.

Norges Bank Investment Management — Jul 6, 2026
Docusign Envelope ID: A2A18A1B-8893-8204-8215-660378FA8C89
Securities and Exchange Commission
100 F Street, N.E. Washington, D.C. 20549-1090
UNITED STATES
Via online submission Date: July 6th, 2026
Re: File No. S7-2026-15 — Semiannual Reporting
We refer to the Securities and Exchange Commission (SEC)'s request for comment on the proposed amendments to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of
1934. We appreciate the opportunity to contribute our perspective.
Norges Bank Investment Management (NBIM) is the investment management division of the Norwegian Central Bank that manages the Norwegian Government Pension Fund Global. We work to
safeguard and build financial wealth for future generations. As of year-end 2025, we managed over 2
trillion USD in assets, with the United States representing our largest market at 53% of total investments. Within our equity portfolio, 822 billion USD was invested in shares of 1,306 U.S. public companies. We are a minority shareholder in U.S. public companies, with an average equity ownership of 1.18 percent.
As a financial investor, we rely on companies' periodic disclosures to inform our investment decisions,
risk management and shareholder voting. In our 2025 Asset Manager Perspective on corporate reporting frequency and long-term value creation (attached in Annex 2 to this letter), we set out how mandatory quarterly reporting and the associated pressure to meet short-term earnings guidance can
encourage decisions that prioritize near-term results over durable investment and value creation. We believe a well-designed semiannual reporting framework can serve the interests of companies and investors alike, while preserving the transparency and accountability that capital markets depend on.
We support providing companies with the option to report semiannually, subject to risk-based eligibility
criteria, a well-governed transition process and measures to preserve the disclosure quality both in semiannual reports and between filings.
NBIM's responses to selected consultation questions are provided in Annex 1 to this letter. We thank the Commission for considering our perspectives and remain at your disposal should you wish to discuss these matters further.
Yours sincerely
Carine Smith Ihenacho Snorre Gjerde
Chief Governance and Compliance Officer Policy Lead
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address

P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
www.nbim.no
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NO 937 884 117 MVA
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ANNEX 1: NBIM Responses to Selected Questions in SEC Release No.
33-11414
QUESTION 1
The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely
than those in other industries to elect to file semiannual reports?
NBIM response:
NBIM supports providing companies with the option to file semiannual reports in lieu of quarterly reports. As set out in our Asset Manager Perspective (AMP) attached in Annex 2, mandatory quarterly reporting and the associated pressure to meet short-term earnings guidance can contribute to decisions that prioritize near-term results over long-term investment and value creation1
. We believe that under the right circumstances reduced reporting frequency can allow management to redirect attention from the quarterly earnings cycle to long-term strategy, providing less frequent but more thoughtful updates that offer enhanced insight into a company's value creation prospects.
The flexibility to choose semiannual reporting may be particularly well-suited to companies where quarterly financial results are less informative than other indicators of long-term prospects, for example capital-intensive companies with long investment cycles, or companies where clinical, regulatory, or product milestones are the primary value drivers.
Several major jurisdictions, including the EU, UK, and Singapore, have moved away from mandatory quarterly reporting, and their experience suggests that high-quality semiannual reporting, supplemented by continuous disclosure obligations, can provide an adequate basis for informed investment decisions2
.
As an organization, NBIM has moved from quarterly to semiannual reporting of our own results, and found that doing so allowed greater focus on long-term strategy and value creation.3 Our support is premised on the disclosure framework being appropriately designed across three dimensions: that risk-based safeguards ensure the right companies switch, that the switch is well-governed, and that disclosure quality is maintained both in semiannual reports and between filings. We address each of these in more detail in our responses to Questions 2, 3, 9, 10, 14, and 19-22.
1 Kraft, Vashishtha and Venkataraman, Frequent Financial Reporting and Managerial Myopia, The Accounting
Review, 2018; Koga, Shuto and Iwasaki, Does Mandatory Quarterly Reporting Induce Managerial Myopic
Behaviour? Evidence from Japan, Journal of Contemporary Accounting & Economics, 2023;

McKinsey Global
Institute, Measuring the Economic Impact of Short-termism, 2017
2 Nallareddy, Sethuraman and Venkataraman, Consequences of More Frequent Reporting: The UK Experience,
2017; SGX RegCo, SGX RegCo adopts risk-based approach to quarterly reporting, 2020; European Commission,
Directive 2013/50/EU, 2013.
3Norges Bank Investment Management, Companies should step off the quarterly report treadmill, Financial
Times, 20 January 2025
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
www.nbim.no
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QUESTION 2
We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that file Form 10-Q today to file semiannual reports. Should we instead require all companies to file semiannual reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?
NBIM response:
NBIM supports the proposed optional approach. The optimal reporting frequency can vary across companies and their investor bases, and the academic and practitioner evidence on the effects of reporting frequency is mixed4
. Optionality allows companies to determine the cadence that best
reflects their business model and circumstances, with investor engagement and market discipline providing accountability for that choice. Experience in jurisdictions that have moved away from mandatory quarterly reporting suggests that a significant share of companies continue to report quarterly voluntarily, reflecting investor demand5
. A mandatory approach risks removing that flexibility
without a clear commensurate benefit.
To ensure that elections to switch to semiannual reporting reflect the long-term interests of companies
and their investors, we encourage the Commission to consider whether a risk-based approach to eligibility is appropriate, and how the switch is best effectuated.
The Commission may wish to consider whether certain categories of issuers should remain subject to
mandatory quarterly reporting. Some jurisdictions without mandatory quarterly reporting have introduced risk-based safeguards for transparency and investor protection. Singapore Exchange Regulation (SGX RegCo), for example, applies a risk-based approach whereby a company must report quarterly if it has received a modified audit opinion or going concern uncertainty, or has had

material disclosure breaches or faces issues with material financial impact6
. This approach enables
more effective monitoring of how concerns are being addressed at issuers with higher risk exposure, while allowing other issuers to benefit from reduced reporting frequency.
The Commission should require disclosure of the board's rationale for switching, and companies should provide shareholders with an adequate opportunity to engage prior to the switch taking effect. The election of reporting frequency should be announced and implemented prior to the start of the fiscal year to avoid switching based on interim performance rather than long-term value creation. A minimum commitment period would also help avoid frequent switching between regimes, which could
create its own signaling dynamics and undermine the consistency of the financial data on which investors and other market participants rely.
4 Kraft et al. (2018); Koga et al. (2023); McKinsey Global Institute (2017); Arif and George, The Dark Side of Low
Financial Reporting Frequency, Journal of Accounting and Economics, 2019.
5 Nallareddy et al. (2017); SGX Group, Study on the Risk-based Quarterly Reporting Regime, 2024
6 SGX RegCo, SGX RegCo adopts risk-based approach to quarterly reporting, mandates more robust disclosures
on matters of high impact, 2020
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
www.nbim.no
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QUESTION 3
Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form
10-Q today, regardless of filer status, revenues, market capitalization, or other criteria. Should the option for semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so, what criteria should be imposed and why? For example, should only emerging growth companies or smaller reporting companies be allowed to report semiannually? Should only companies below alternative quantitative or monetary thresholds be allowed to report semiannually? Should the Commission consider a pilot program to permit optional semiannual reporting for a subset
of reporting companies and, if so, what would be the benefits of such a pilot program? What types of companies should be included in the pilot program?
NBIM response:
NBIM encourages the Commission to consider whether certain issuers should remain subject to mandatory quarterly reporting. SGX RegCo's risk-based approach, described in our response to Question 2, offers an example of such a model: companies facing audit qualifications, going concern uncertainty, or material disclosure breaches are required to report quarterly. An eligibility framework calibrated to issuer risk would help protect investors in companies where more frequent oversight is

warranted.
QUESTION 9
Under our proposal, companies that want to file semiannual reports instead of quarterly reports would
make their election by checking a box on the cover page of their annual report on Form 10-K for the most recently completed fiscal year. For investors and other market participants, this would mean that
the first indication that a company will file only semiannual reports going forward will be when the company files its most recent Form 10-K. For example, under our proposal, a December 31 fiscal year-end company that files its Form 10-K for fiscal year 2026 in March 2027 would be able to cease filing quarterly reports immediately, with its next interim report being its first Form 10-S for the first six months of fiscal year 2027. Would investors and other market participants benefit from earlier notice of
a company's intent to file semiannual reports instead of quarterly reports? If so, how would investors and others benefit and what would be the magnitude of any benefit? If so, what should the mechanism
be for a company to provide earlier notice of intent to file semiannual reports?
NBIM response:
NBIM supports an advance notice requirement. Under the current proposal the first public signal of a switch is the Form 10-K checkbox, leaving investors without opportunity to engage before the change
takes effect. Companies should be required to announce their intention to switch before the start of the
relevant fiscal year, giving investors time to understand the rationale and engage with management as
needed.
QUESTION 10
Our proposal would require Exchange Act reporting companies that elect to file semiannual reports to
continue with that interim reporting frequency for the rest of the fiscal year in which the election was made. Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first six months of a fiscal year and then file a quarterly report for the third quarter for that fiscal year.
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
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Likewise, companies would not be allowed to file a quarterly report on Form 10-Q for the first quarter of a fiscal year, file a semiannual report on Form 10-S for the first six months for that fiscal year, and not file a quarterly report on Form 10-Q for the third fiscal quarter. Would this proposed approach help
avoid potential confusion that could be caused by changes in interim reporting frequency during a

fiscal year? Is it necessary to add any language to the proposed rules to make more explicit the requirement to maintain the selected frequency for the full fiscal year? Rather than the proposed approach, should we allow: (1) semiannual filers and quarterly filers to make a change in interim reporting frequency during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports during the fiscal year? Should issuers that elect semiannual reporting be required to commit to
that disclosure frequency for a certain period of time? Why or why not?
NBIM response:
NBIM supports a minimum commitment period. Frequent switching between reporting regimes could generate signaling dynamics that distort market expectations and undermine data consistency. We refer to our response to Question 2 for further suggestions on how the switch should be effectuated.
QUESTION 14
Proposed Form 10-S would mandate the same narrative and financial information as Form 10-Q, albeit for semiannual periods rather than quarterly periods. Should Form 10-S require narrative or financial information that differs from what is required in Form 10-Q? If so, please specify what information should be different and why this information is or is not needed in Form 10-S.
NBIM response:
In NBIM's view, the benefits of a shift to less frequent interim reporting are premised on companies continuing to provide high-quality information on matters that relate to their long-term strategy and value creation prospects. The Commission is currently reviewing the content and format of narrative disclosures through the Regulation S-K reform initiative. We would encourage consideration of these two workstreams together in order to ensure corporate reporting is optimized in terms of both form and
frequency, realizing the benefits of long-termism for companies and their investors.
On narrative information, we refer to NBIM's April 2026 comment letter on reforming Regulation S-K, where we highlighted the importance of disclosures on risk factor exposure and mitigation, compensation alignment with value creation, and corporate governance matters of importance to investor protection and decision-making[7]
. On financial information, we would encourage the
Commission to consider whether companies should continue to report financial data broken down by quarter within their semiannual filings. This would preserve the comparability and granularity of data series that investors and market participants rely on, without requiring separate quarterly filings.
QUESTION 19
Our proposal generally would not change the current Item 2.02 Form 8-K furnishing requirement for earnings releases (but we are proposing technical amendments to include references to semiannual periods). Should we change these requirements generally for semiannual filers? For example, should
we amend the Form 8-K requirements so that Item 2.02 Form 8-K submissions are "filed," not "furnished," for semiannual filers thereby subjecting the earnings release to additional liability
7 NBIM, Comment Letter on Reforming Regulation S-K (File No. CLL-15), April 2026, available at www.sec.gov/comments/cll-15.
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
www.nbim.no

provisions, such as Exchange Act Section 18 (and Securities Act Section 11 if incorporated into a Securities Act registration statement), given that investors could rely more heavily on earnings releases by semiannual filers due to the less frequent interim reporting by such filers as compared to quarterly filers? If we require the filing (not furnishing) of earnings releases for semiannual filers, should we require the incorporation by reference of earnings releases into Securities Act registration statements of those semiannual filers? Would requirements for semiannual filers to file (not furnish) earnings releases discourage semiannual filers from issuing earnings releases? Would requirements for semiannual filers to file (not furnish) earnings releases have an impact on companies' decisions about whether to elect quarterly or semiannual reporting? Are there particular reasons or need for the
information provided in an Item 2.02 Form 8-K submission by a semiannual filer to be treated differently than a similar Item 2.02 Form 8-K submission by a quarterly filer?
NBIM response:
NBIM supports requiring earnings releases by semiannual filers to be filed rather than furnished. Under a semiannual framework, periodic earnings releases become a primary information source between formal filings. Requiring filing would attach appropriate accountability to the information that investors must rely on between formal reporting dates.
QUESTION 20
In connection with any adoption of the proposal, should there be a new requirement for semiannual filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report filed with the Commission) — that financial information in any first or third quarter earnings releases be reviewed by an independent public accountant? If so, would any changes to current auditing standards (e.g., governing reviews) be required?
NBIM response:
NBIM supports requiring independent accountant review of financial information in voluntary first or third quarter releases by semiannual filers, to ensure information quality is being maintained between
formal filings. Our support for less frequent reporting is premised on the information that is provided being of high quality, and a review requirement on voluntary releases reinforces that.
QUESTION 22
Would the option for semiannual reporting result in an overall reduction in material information for investors? Or would other regulatory requirements, such as Form 8-K filing requirements and Regulation FD, elicit sufficient information to offset the less-frequent interim reports and address any investor protection concerns? Would market forces or demands on a company's business — such as
contractual obligations, investor expectations, and potential for shareholder activism — encourage semiannual filers to voluntarily disclose more information than required, disclose information more frequently than required, or opt not to become semiannual filers at all?
NBIM response:
NBIM supports a reporting framework that maintains transparency and accountability while allowing companies to orient their communications and strategic planning toward long-term value creation. The
reliability of such a framework depends significantly on an effective regime for continuous disclosure of
material information between filings. A clear obligation to disclose material information promptly,

Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
www.nbim.no
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supported by robust guidance, can provide investors with sufficient information flow without anchoring
corporate communications to a three-month cycle. For example, when SGX RegCo reviewed its interim reporting framework, it strengthened its guidance on what constitutes material information, emphasizing timely updates on events and conditions that could affect a company's financial position
or strategic direction, and provided guidance on voluntary business updates8
.
The Commission could consider issuing guidance to clarify how existing disclosure obligations under Form 8-K would apply to gradual or cumulative changes in financial condition or business outlook that
are material but do not constitute a discrete triggering event. At the same time, such guidance should
discourage defensive over-filing that would dilute or obscure investor-relevant information. Whether companies provide interim information through Form 8-K or a voluntary quarterly business update, the
rigor of those disclosures should be preserved, including by requiring that such disclosures be filed rather than furnished and that financial information be subject to independent review, as discussed in
our responses to Questions 19 and 20. We encourage the Commission to monitor how semiannual filers use Form 8-K in practice as the framework develops, and to engage with regulators in jurisdictions that have operated less frequent reporting regimes to draw on their experiences.
QUESTION 30
Should we require the second semiannual period financial information (for semiannual filers) or the fourth quarter financial information (for quarterly filers) to be included in Form 10-K so investors do not
need to back out this information if companies do not voluntarily provide it? Would having a longer period (six months for semiannual reports versus three months for quarterly reports) make it more difficult for investors to back out this information? Relatedly, should we require semiannual filers to break out financial statement information for the six-month period covered by Form 10-S into two three-month periods and provide similarly broken-out three-month information for the fiscal year covered by Form 10-K?
NBIM response:
NBIM supports requiring semiannual filers to present six-month figures broken into the two underlying
quarters. Presenting quarterly figures within semiannual filings would preserve comparability without requiring separate filings and would allow investors and other market participants to conduct trend and
benchmarking analysis across issuers and over time, using rigorous and reliable company-reported

data.
8 SGX RegCo (2020); SGX Group, Study on the Risk-based Quarterly Reporting Regime, 2024
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
Bankplassen 2,
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Tel: +47 24 07 30 00
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ANNEX 2: NBIM Asset Management Perspective on Corporate
Reporting Frequency and Long-term Value Creation
Attached as a separate document to this submission.
Also available on: https://www.nbim.no/en/news-and-insights/publications/asset-manager-perspectives/2025/corporate-reporting-frequency-and-long-term-value-creation/
Norges Bank Investment Management
is a part of Norges Bank – the Central Bank of Norway
Postal address
P.O. Box 0179 Sentrum,
NO-0I07 Oslo
Visiting address
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Oslo
Tel: +47 24 07 30 00
Fax: +47 24 07 30 01
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1 I 2025
Corporate reporting
frequency and long-
term value creation
Asset manager perspective
This paper discusses the impact of high-frequency corporate reporting on long-term value creation from an asset manager's perspective. We argue that mandatory quarterly reporting, and the associated pressure on management to meet earnings guidance, can lead to short-term decision-making. This hinders sustainable growth and innovation, and may deter companies from accessing public markets. The paper proposes a shift towards higher quality semi-annual reporting,

supplemented by continuous disclosure of material information, to better align management and investor behaviour with long-term investment and value creation.

Date 21/01/2025

The Asset Manager Perspective series articulates Norges Bank Investment Management's views and reflections on issues topical for the financial industry. They are not meant to be definitive; rather they are intended as timely contributions for the benefit of all market participants. The series is written by employees and is informed by our investment research and our experience as a large, long-term asset manager.

The paper also highlights the benefits of high-quality corporate reporting in providing transparency, enhancing investor decision-making, and supporting companies' long-term strategic planning. It examines various jurisdictional approaches to reporting frequency, noting a trend towards

Contact information:
amp@nbim.no
www.nbim.no

ISSN 2387-6255

deregulation of quarterly reporting to encourage long-termism and reduce reporting burden. It explores how optimised reporting frequency can benefit management decision-making, particularly in R&D-intensive industries, support institutional investors' engagement strategies, and potentially encourage more companies to list and remain public. The paper concludes with recommendations for optimising reporting frequency, alongside high-quality corporate disclosures, to achieve sustainable financial outcomes for companies, investors, and the broader economy.

Introduction

Capital markets play a critical role in mobilising and allocating long-term funds to facilitate capital formation and drive employment and economic development. The most dynamic industries projected to deliver significant economic growth over the next decades require long-term managerial mindsets and investment horizons given their significant capital expenditures and R&D spending needs. To best serve companies, investors and the wider economy, long-termism should be actively cultivated in capital markets.

Well-functioning capital markets are characterised by transparency, effective corporate governance and accountability, and underpinned by robust regulatory frameworks. High quality corporate reporting provides accountability and transparency, limiting information asymmetry. This enables informed decision-making, orderly price discovery, healthy liquidity, and protection of minority and retail investors. Investors use disclosures of material information about companies for their investment decisions, risk management processes and stewardship activities. Regulators and stock exchanges have implemented mandatory periodic

reporting and ongoing disclosure requirements to meet investors' information needs, based on globally accepted financial accounting and sustainability-related disclosure standards.i In addition to mandatory semi-annual and annual reporting, quarterly reporting is either a requirement in some jurisdictions or common voluntary practice in others.

However, frequent mandatory reporting may not be the most effective nor the only means to provide timely, transparent and complete information. Quarterly reporting, and the focus on meeting earnings guidance, can lead to short-term decision making at the expense of long-term investment, value creation and sustainable development. High regulatory reporting burdens may also deter companies from coming to market earlier in their growth phase to access lower cost, longer-term funding. In recognition of these issues, some jurisdictions have moved away from mandatory quarterly reporting.

In this paper, we will outline our perspective on optimising the form and frequency of reporting to promote long-termism in capital markets. Regular semi-annual reporting, supplemented with continuous updates of material information, should adequately meet disclosure requirements. Optimised financial reporting can provide reliable, transparent and timely disclosures of material company information, aiding investors in decision-making, risk management and stewardship. This helps to maximise sustainable financial outcomes for companies, investors and the broader economy over the long term.

i IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures

For this approach to succeed, we need fundamental changes in how companies and investors act, backed by strong regulatory support. From an asset manager's perspective, we advocate that companies focus on long-term strategic planning, good corporate culture, innovation and investment, and provide high quality corporate reports. Investors can use these improved reports with enhanced stewardship engagement activities to support companies in creating long-term value. These actions must be underpinned by the provision and enforcement of adequate and proportionate disclosure requirements and a move away from mandatory quarterly reporting. Regulators should provide guidance to companies on decision-useful voluntary disclosures, and clarity on rules on sharing forward-looking information.

Impact of quarterly reporting cycle on capital markets

Some capital markets participants see quarterly financial reporting to be necessary for reducing insider trading risk and protecting investors.[1, 2, 3] Higher reporting frequency has been associated with lower information asymmetry.[4]

However, quarterly reporting has also been identified as one of the main drivers and enablers of short-term decision making.[5, 6] CEOs and CFOs have often cited the pressure to meet earnings guidance, rather than quarterly reporting itself, as the cause of this short-termism.[7] Interestingly, the provision of earnings guidance has significantly

increased after the introduction of mandatory quarterly reporting.8
The evidence on the impacts of quarterly financial reporting is mixed, and there is no global consensus on the optimal reporting frequency. Nonetheless, there is widespread concern about growing short-termism in capital markets, with the risk of prioritising short-term profits and meeting analyst forecasts over long-term investment, value creation and sustainable development. 9, 10, 11, 12, 13
Short termism can undermine the benefits of being publicly listed, and discourage companies with longer-term strategies from going or remaining public. 14, 11 Executives feel increasing pressure to deliver short term results, and this, along with a high regulatory reporting burden, may have contributed to the significant decline in the number of listed companies over the past two decades.10, 15 This trend limits investors' ability to diversify risks and achieve their target returns in public markets, while reducing the range of financing options for companies.

Jurisdictional approaches to reporting frequency
Jurisdictions are moving away from mandatory quarterly reporting to discourage short-term performance management, encourage long-term investment, and reduce the compliance burden for listed entities.16, 17
Over the last decade, several jurisdictions have deregulated quarterly reporting, aligning with others that consider mandatory semi-annual and annual financial reporting, along with continuous disclosure obligations, sufficient for timely informationii. They rely on existing enforcement systems to handle fraud and agency conflicts under mandatory disclosure regulation, offering investors access to penalties and remedies.
These jurisdictions have varied views on voluntary quarterly updates. The UK states it will not provide any guidance, whilst Singapore encourages companies to provide updates on their long-term business strategy but leaves them to determine the form and content. On the other end of the spectrum, the EU has explored options to discourage or prohibit voluntary earnings guidance and quarterly reporting for listed companies to foster long-term shareholder engagement and extended shareholding periods.18
Some jurisdictions without mandatory quarterly reporting have added risk-based safeguards for transparency and investor protection. Australia requires quarterly reports for mining and oil and gas production and exploration activities.19 Singapore mandates quarterly reporting for companies with modified audit opinions or material uncertainties related to going concern, signalling higher risk levels to investors.20
Conversely, some jurisdictions maintain mandatory quarterly reporting due to concerns about investor information needs and insider trading risk. The US decided against removing quarterly reporting requirements, and Japan is maintaining quarterly reporting due to concerns about the current quality of disclosures and reputational risk from reduced disclosures. 21, 22
Use of financial reports by stakeholders
A wide range of participants across the financial ecosystem use interim financial reports, including public and private companies, investors with different objectives, regulators enforcing rules, exchanges facilitating

liquidity and price discovery, asset managers, brokers and research firms conducting fundamental analysis, market makers offering liquidity and contributing to price discovery, and news organisations reporting on company results. Companies use the information, typically sales, gross margins and capex, to benchmark performance against peers.

ii

EU, UK, Singapore removed mandatory quarterly reporting, which aligns them with Australia and Hong Kong

These participants have different timeframes and risk appetites, even within the investor category. The market clearing price is influenced by the relative mix of short-term and long-term investors aiming to meet their objectives within their time horizons.

Some short-horizon investors can have a negative influence on investment, long-term value creation and economic growth. Increased ownership by short-horizon investors has been linked to lower investment in research and development.23 Increased pressure from such investors can lead to companies pursuing short-term profit targets and share price appreciation rather than long-term value creation.24

Advantages of optimised reporting frequency

In this section, we provide the asset manager's perspective on the advantages of lower frequency, higher quality reporting on managerial strategy and resource allocation, investor horizons, growth in capital markets and the broader economy.

Longer-term focus for management

Removing mandatory quarterly reporting can reduce short-term earnings management, and allow for more focus on strategic goals, culture, investment, and innovation. 25, 26, 27, 28, 29 Less pressure to meet short-term analyst forecasts can enable better longer-term strategic planning and balance towards long-horizon R&D projects, benefiting companies and investors.

Companies found that a lower frequency reporting regime allows more time for board discussions and focus on strategic goals.16 Shifting from short term earnings management to long-term value creation can be supported by longer lock-in periods for compensation, aligning CEO actions with long-term strategy and shareholder interests. These incentives can replace shorter-term performance share units that may lead to suboptimal decisions.30

The time and monetary cost spent on preparing mandatory quarterly reports is not insignificant.31 Management can redirect resources away from quarterly reporting to develop more insightful and higher quality disclosures that address investors' information gaps, articulate progress against long-term strategic plans, and integrate emerging and longer-term risks such as climate change. Investors can use these enhanced disclosures to analyse the risks and opportunities impacting companies' prospects over different time horizons.

For example, investors have voiced concerns that information about climate-related risks in financial statements was insufficient and inconsistent with material information disclosed in other general purpose financial reports.iii Management can produce more holistic management

iii

Investors expressed a strong demand for IASB to improve the reporting of climate-related risks in

financial
statements during IASB's Third Agenda Consultation in 2021.

commentary that supports connectivity, in line with the upcoming
revised guidance from IASB.iv Enhancing the quality of semi-annual
and annual financial reporting helps investors gain confidence in a
company's long term value creation potential.

R&D and capital expenditures for high growth industries

High growth industries that can drive future economic growth
require long-term managerial mindsets given their significant capital
expenditures and R&D spending needs.v Industries such as technology,
pharmaceuticals and renewable energy, that require significant
upfront investment and extended time horizons to realise returns can
be particularly sensitive to short-term performance monitoring and
managerial mindsets. While long-term transformational R&D to develop
entirely new products and technologies has historically delivered the
best returns, the focus on short-term projects and deliverables has
reduced R&D productivity and returns.32, 33

Longer-term focus for investors

Long-term investors can complement deeper fundamental insights
gained from higher quality reporting with enhanced engagement with
portfolio companies. This is especially useful during transient periods
when companies may be pressured to meet short-term profit targets at
the expense of long-term value creation.34, 35

Institutional investors, such as pension funds and sovereign wealth funds
with patient capital, can support management in realising a company's
long-term growth potential. Their sector expertise allows them to take
contrarian views and invest in companies that may be less profitable in
the short-term but offer long-term compounding potential.

Potential for founders of private companies

In our Asset Manager Perspective on the Listings Ecosystem, we
proposed possible actions to be taken by different stakeholders to
address the decline in the number of company listings.36 Recent
experience suggests that lower mandatory reporting frequency may be
an additional lever to boost IPOs. Earlier market entry allows companies
to access lower cost, longer-term funding from a broader investor
base during their growth phase. This also benefits both public market
retail and institutional investors through increased participation in the
companies' earnings growth potential. In addition, pre-IPO investors can
exit and reinvest sooner in other growth opportunities in line with their
higher risk appetite.

Many regulators and exchanges recognise the need to support earlier
public market entry. In jurisdictions which continue to require mandatory
quarterly reporting, size-based reliefs are often provided to smaller and

iv
IASB will publish an updated IFRS Practice Statement 1 Management Commentary in H12025, in response to
investors' demand for better information on value creation and cash flows.

v
Between 2005 and 2020, 12 high growth dynamic industries (including semiconductors, cloud services, EVs and
software) saw a 16% CAGR in market capitalisation and increased their share of total economic

profit from 9% to 49%.
These R&D driven industries allocated 10% of revenues to R&D in 2020, double that of other industries. McKinsey Global
Institute (2024) The Next Big Areas of Competition

growth companies, acknowledging their relatively higher compliance
burden and need for adaptation to public markets.vi, 37

Transparency and impact on information
asymmetry

There are concerns that reduced financial reporting frequency may lead
to market volatility and mispricing, as investors may overreact to peer
companies' earnings news during non-reporting periods. This mispricing
tends to correct itself at the next earnings announcement, causing
heightened volatility. 38

The risk of information loss can be mitigated through streamlined
voluntary reporting and better engagement between companies and
shareholders. Voluntary updates on interim business performance
and shareholder stewardship engagements with portfolio companies
can address concerns about information asymmetry and agency
conflicts.39, 40, 41 There is also no conclusive evidence that removing
quarterly reporting causes a reduction in analyst coverage. 16, 8

To manage the transition away from quarterly reporting, jurisdictions
have used different approaches. These include gradual deregulation of
quarterly reporting and encouraging companies to provide voluntary
quarterly updates that contain decision-useful information.42, 43, 16

Regulators have provided guidance on which disclosure items are the
most useful for both voluntary and ongoing disclosures.44 Regulators
have considered offering safe harbour provisions for forward-looking
information, particularly regarding emerging risks such as climate
change to promote disclosure of long-term information.45, 46

Conclusion

Well-functioning capital markets rely on orderly price discovery, market
liquidity, and investor protection. A nuanced approach considering
jurisdiction-specific factors may be more effective in addressing short-
termism through the lens of reporting form and frequency, realising
the benefits of long-termism. This note presents an asset manager's
perspective on balancing reporting frequency with transparent, high
quality corporate reporting to maximise sustainable, financial benefits
for companies, investors and the wider economy.

vi
For example, Nasdaq (First North Growth Market) and US SEC scaled disclosures (no Form 10-Q) for smaller public
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Pamela Woldow — Jul 6, 2026
Subject: File No. S7-2026-15 From: Pamela Woldow I am writing as an individual investor to oppose the proposed rule allowing public companies to opt for semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. Quarterly disclosure exists because six months is a long time for a company's condition to change unnoticed. Failed product launches, mounting debt, litigation, and customer attrition can all develop and worsen well within a single reporting gap. The current quarterly cycle is what forces that information into the open promptly; extending the gap to six months simply gives problems more time to compound before investors learn of them — and gives insiders more time to sell ahead of that disclosure. History is instructive here. Enron, WorldCom, and the fraud that preceded the 2008 financial crisis were not prevented by quarterly filing, but the quarterly cycle limited how long those problems could be concealed. Halving the disclosure frequency doubles the window in which financial misstatements can grow before anyone outside the company can see them. I am also skeptical that this remains truly optional over time. Once large companies begin filing semiannually, smaller competitors will face pressure to match them rather than "over-comply," and investor expectations will shift accordingly. A rule that begins as a company choice has a strong tendency to become the market norm. Finally, the cost savings this proposal is meant to unlock are modest, and they largely accrue to companies and executives in the form of reduced legal and accounting fees. The corresponding cost — a less timely, less complete information stream — falls on ordinary investors, including those whose retirement accounts and index funds hold the affected stock. That is not a favorable trade for the investors the Commission's disclosure rules exist to protect. For these reasons, I urge the Commission to withdraw or substantially narrow this proposal and preserve mandatory quarterly reporting for all public companies. Respectfully submitted, Pamela Woldow, Esq.

Pamela Zimmerman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Pamela Zimmerman To voting members of the SEC: Please do NOT support semi-annual reporting standards for stock market companies reports to shareholders and investors. I’m very sure you are aware, the 1970 change to quarterly reports was enacted to hold administrators of public traded companies accountable. As evidenced in market activity, quarterly reports have allowed for more transparency. Transparency has led to a more stable market and greater market activity. I’m retiring largely with the proceeds earned since the change made in

1970. I respectfully request the quarterly requirements remain in place. Companies have and use tools to make short-term and long-term projections. I must believe the reasons the Quarterly Reports were enacted initially, holding companies administrations accountable for accurate and timely reports, continue today. Transparency benefits all. I really am getting too old to add lack of transparency and resulting actions to my list of things to stress over.

Panos N. Patatoukas, U.C. Berkeley, L.H. Penney Chair in Accounting, U.C. Berkeley, Haas School of Business — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary, U.S. Securities and Exchange Commission
100 F Street NE, Washington, DC 20549
Re: Semiannual Reporting (Release No. 33-11414; File No. S7-2026-15)
Dear Ms. Countryman:
We appreciate the opportunity to comment on the Commission's proposed rule on Semiannual Reporting. We are faculty at the Haas School of Business, University of California, Berkeley, and we write to urge that the Commission retain the current quarterly Form 10-Q requirement. If it nevertheless proceeds, we recommend replacing it with a narrower mandatory quarterly filing under a new Form 8-K item that preserves what investors need most while reducing issuer burden.
The proposal's economic analysis distinguishes three groups of reporting companies: quarterly reporters, who would continue filing Form 10-Q; hybrid reporters, who would file semiannually while voluntarily providing first- and third-quarter information; and pure semiannual reporters, who would provide no interim information beyond the proposed semiannual Form 10-S. For quarterly reporters, the proposal changes little. Our comment concerns the other two groups, where we believe the analysis underweights the costs and overstates the benefits.
Hybrid semiannual
reporters: littl
e re
lief or savings in exchange for real information loss
The first group is hybrid reporters: firms that would keep the quarterly earnings release and call, as their analysts and institutional holders expect, while dropping only the filed Form 10-Q. The proposal seeks to relieve short-term performance pressure, but for these firms, it will not: that pressure runs through the earnings number, the release, and the call, all of which the hybrid firm keeps. At the same time, the incremental cost savings for this group are thin. A hybrid firm still runs the quarterly close, produces and reviews the figures, and holds the call; what it saves is primarily the cost of packaging work already done into the filed form.
What the hybrid firm gives up, meanwhile, includes three distinct functions a filed 10-Q supplies that a release does not.
Granularity: Earnings releases are not required to include complete financial statements, and the information they provide varies significantly across firms; releases often omit the statement of cash flows, so investors cannot disaggregate earnings into cash and accrual components at announcement.[1] Disaggregation matters because cash-backed earnings are more persistent than accrual-driven earnings, and the full statements reveal the operating, investing, and financing activity behind the headline numbers. The literature documents that the full set of financial statements in Form 10-Q gives investors the data to better assess the integrity of reported quarterly earnings.[2]
Standardization: A release is issuer-designed, need not follow GAAP , and is not data-tagged,

as the proposal itself notes, while the 10-Q presents GAAP statements on a common structure across all filers, which allows aggregators to standardize and disseminate the information and investors to make cross-sectional and time-series comparisons. The evidence suggests that such comparability improves the accuracy of peer-based valuation models,[3] and that data tagging of filings levels the informational playing field between smaller and larger institutional investors.[4]

Credibility: Announced earnings are credible in part because a reviewed, filed report stands behind them. As the proposal itself acknowledges, an earnings release is not required to be reviewed by an independent accountant or to meet the requirements that apply to a Form 10-Q. The earnings release and the Form 10-Q are thus complements, not substitutes. The verifiability supplied by mandatory, reviewed reporting is what lends credibility to firms' voluntary disclosures.[5]

For the quarters no longer covered by a filing, investors receive information that is less granular, less comparable, and less verifiable. The proposal's economic analysis counts the issuer's burden-relief but underweights what that loss costs investors: greater uncertainty about the quality and composition of announced earnings, wider spreads, and higher volatility as markets price that uncertainty, and more room for discretionary presentation when no reviewed filing stands behind the numbers. The proposal suggests firms could voluntarily supply what the 10-Q supplied. But a hybrid firm that voluntarily provides granular, standardized, reviewed quarterly data has simply rebuilt the Form 10-Q.

Pure semiannual
reporters: the hardest-to-val
ue firms wou
ld report the
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east

The second group is pure semiannual reporters: firms that would provide no interim information beyond the proposed Form 10-S. The proposal's own analysis indicates who the likely electors are: smaller issuers, which face relatively higher compliance burdens, are most motivated to switch, and already carry higher information asymmetry, thinner analyst coverage, and lower institutional ownership. The option would thus sort companies: the firms most likely to report less are precisely those with the poorest information environments, and because their shareholders are disproportionately retail investors, reduced disclosure would concentrate where it is least affordable. The proposal weighs the burden-relief to these issuers while underweighting the information loss borne by their investors. These are the firms for which interim reporting does the most work.

They are also the firms hardest to value. These likely electors fit the profile the asset-pricing literature identifies: young, loss-making, intangible-intensive businesses whose worth rests on uncertain future outcomes rather than current fundamentals. The literature also finds that the features that make a firm hard to value are the same features that make it hard to arbitrage. Hard-to-value firms tend to come to market with small floating supply, leaving little stock available to borrow, so short selling is scarce and costly precisely where disagreement about value is widest. Their share prices and borrowing fees also tend to be more volatile, making arbitrage risky even for the investors able to locate shares.[6]

When a firm's valuation is uncertain and its shares costly to short, its price tends to be biased upward. When valuation uncertainty and short-sales constraints combine, they create the conditions for overpricing: prices are set by the most optimistic investors while pessimists cannot register their views through short sales, producing overpricing that corrects only as uncertainty resolves and constraints loosen, as documented for new issuers in the IPO aftermarket.[6] Scheduled quarterly disclosures are one important

channel through which that resolution occurs. The switch to semiannual reporting would remove half of them, amplifying the conditions for overpricing and weakening the correction mechanism where mispricing pressure is greatest. Nor would current reporting fill the gap: Form 8-K is triggered by discrete events, not by the passage of time, and no item of it calls for the interim balance sheet and statement of cash flows through which uncertainty about these firms actually resolves.

Unlike a hybrid firm, which continues to announce quarterly results, a pure semiannual reporter provides no interim financial information at all, so the window during which misstatements can go undetected stretches to six months. Detection depends on granular financial data of the kind the 10-Q supplies, reviewed by an independent accountant on a quarterly cadence; for these firms, both the data and the cadence disappear.

The information divide between investors would widen as well. Sophisticated investors with the resources and access to alternative, nonfinancial data relevant to forecasting financial outcomes can substitute at least partially for missing public information. Research shows that investors with access to alternative data, such as satellite imagery of retail traffic, earn significant returns by anticipating earnings results ahead of their release, especially by targeting firms with bad news, and that this unequal access widens information asymmetry among market participants without immediately enhancing price discovery.[7] Stretching the mandatory reporting cycle to six months expands that blind spot: everyday investors lose the quarterly 10-Q as their systematic signal, while sophisticated investors exploit the extended gap, acquiring and processing alternative data and positioning against the overpriced stocks in the securities lending market. The losses fall largely on the retail investors the Commission is charged with protecting.

N
ewl
y public firms: reporting re
lief that attracts the wrong issuers

A stated objective of the proposal is to encourage more companies to go public, so its effect on newly public firms deserves particular attention. Reduced reporting burden may well encourage some companies to go public; the question is which companies. For an issuer whose investors expect quarterly information, the option to report semiannually changes little; it is neither a reason to go public nor a factor once public. The companies for which the relief may be decisive are those that place the least value on reporting to their investors, and a company drawn into the public market by the ability to disclose less is not a random draw from the population of private firms.

This is not just a conjecture. The 2012 Jumpstart Our Business Startups (JOBS) Act allowed emerging growth companies, defined as issuers with pre-IPO revenues under $1 billion, to go public with two years of audited financial statements rather than the three previously

required. Research on the JOBS Act finds that the issuers electing the two-year option had more speculative, lottery-type valuation profiles and lower institutional ownership, and the disclosure choice itself separated outcomes: most of the two-year electors went on to underperform the market in the years after going public, at markedly higher rates than eligible issuers that provided the full three years.[8] The losses were not borne evenly: institutional investors used publicly available fundamentals to avoid the worst offerings, while individual investors, who favor these lottery-type stocks, were disproportionately exposed. Nor did the option remain a niche election: within a few years, the two-year election went from a minority practice among eligible issuers to the majority practice.

A lesson from the JOBS Act is that disclosure relief may buy quantity at quality's expense. The proposal weighs the benefit of increased listings while underweighting this cost: attracting the issuers least likely to provide investor-protective disclosure, whose shareholders bear the highest aftermarket mispricing risk. The proposal would, in effect,

rerun the JOBS Act experiment: a private company would elect semiannual reporting by check box on its IPO registration statement. And for the new issuers that come to market this way, the mechanism of our second comment applies directly. These are the firms with the greatest valuation uncertainty, having no public track record, and, through lockup constraints, the most binding limits on short selling; moving from quarterly to semiannual reporting would raise that uncertainty further and strengthen the conditions for aftermarket overpricing, exposing retail investors to an elevated risk of sharp price reversals. A rule meant to bring companies public would thus select for the offerings investors most need protection from.

Recommendation

The proposal describes itself as one step in a broader effort to encourage more companies to go and remain public by reducing the costs and burdens of Exchange Act reporting. We share that goal; our disagreement is with the means. Across all three groups we have discussed, the proposal's economic analysis counts the burden-relief to issuers while underweighting the costs to their investors. For hybrid reporters, optional semiannual reporting would leave the quarterly earnings cycle and its pressure in place while removing the filed Form 10-Q beneath it, trading information loss for little relief or savings. For pure semiannual reporters, who are more likely to be smaller, harder-to-value firms held by everyday investors, it would withdraw interim reporting where valuation uncertainty and the risk of overpricing are already elevated. And in the IPO market, it would grow listings by selecting for the offerings least suited to reduced disclosure, when the relevant objective is not more listings but high-quality capital formation.

If the concern is the burden the Form 10-Q imposes, that burden can be reduced directly while preserving the form's frequency. The proposal itself asks whether revising the disclosure requirements of Form 10-Q would be a preferable alternative to semiannual reporting (Question 15), and it notes that several Form 10-Q requirements largely duplicate Form 8-K disclosures. Our answer to Question 15 is yes: the Commission can reduce the form's burden through its content, whether through the candidates the proposal identifies or through its ongoing review of disclosure requirements more broadly, without

reducing the form's frequency. We therefore urge the Commission to retain the quarterly Form 10-Q requirement.

If the Commission nevertheless adopts the semiannual option, we recommend that it pair the elimination of Form 10-Q with a narrower quarterly financial-statement filing. This would allow the Commission to reduce the burdens associated with the full Form 10-Q while preserving the information investors need most: standardized quarterly financial statements.

Specifically, a Form 10-S filer should be required to file standardized quarterly financial statements for the first and third quarters, for example, through a new Form 8-K item, distinct from existing Item 2.02, which would leave the furnished treatment of ordinary earnings releases undisturbed. Those financial statements should include the income statement, balance sheet, and statement of cash flows; key notes to the financial statements; standardized GAAP presentation; machine-readable tagging; and independent accountant review. The Commission could exclude other Form 10-Q requirements that impose meaningful compliance burden but provide more limited incremental benefit in the quarterly setting.

This approach would address the Commission's burden concern while avoiding the principal investor costs described above. For hybrid semiannual reporters, it would preserve the filed financial statements needed to evaluate quarterly earnings releases. For pure semiannual reporters, it would preserve a recurring public financial signal where alternative information channels are likely weakest and valuation uncertainty is likely highest. In substance, the Commission would reduce the Form 10-Q to the components

most important to investors, rather than eliminating the quarterly financial information on which investors rely. In drawing those lines, we encourage the Commission to avoid the imbalance we have described throughout this letter, weighing not only the compliance savings to issuers but also the downstream costs to their investors.

Respectfully submitted,

Shawn Kim, Assistant Professor of Accounting
Panos N. Patatoukas, L.H. Penney Chair in Accounting
Tanya Paul, Assistant Professor of Accounting
Valerie Zhang, Assistant Professor of Accounting
Haas School of Business, Uni v ersity of Calif ornia, Ber k ele y

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Patricia Girard — Jul 6, 2026

Subject: File No. S7-26-18 From: Patricia Girard I do not agree with the proposal to reduce the periodic disclosure requirements of companies. As an investor, quarterly reporting is essential to the decision making process of purchasing or selling stocks in companies. Less frequent reporting will significantly impact the timely information available on the performance of companies. Perhaps more importantly, less frequent reporting will also weaken the monitoring of corporate conduct. An executive's review, presumed agreement with the information and signature on those results may not get the attention the financial statistics receive but does not lessen it's importance in the process. While some financial information may be duplicated in voluntary releases to their investors, I cannot believe the voluntary and required reports are tabulated by hand and imposes a hardship on the companies. Please do not change the regulation regarding quarterly disclosures.

Patricia M. Dorner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Patricia M. Dorner Please keep quarterly reports in place, Q10 . This is critical for being aware of state of my financial accounts and offers critical financial protection.

Patrick Phelps Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Patrick Phelps I'm opposed to the SEC making changes to reporting requirements. Investors and the public deserve transparency from companies. The quarterly requirements must remain. Thank you.

Paul F Washington, Chief Executive Officer, Society for Corporate Governance — Jul 6, 2026
July 6, 2026
Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549-1090
Submitted Electronically
Re: Request for Comment on Semiannual Reporting (File Number S7-2026-15)
Dear Ms. Countryman:
The Society for Corporate Governance ("Society") appreciates the opportunity to share our views with the Securities and Exchange Commission ("SEC" or "Commission") in response to the Commission's Proposed Rule and Request for Comment on Semiannual Reporting (the "Release").1
Founded in 1946, the Society is a professional membership association of more than 3,700 corporate and assistant secretaries, chief legal officers, in-house counsel, outside counsel, and other governance professionals who serve approximately 1,600 entities, including 1,000 public, private, and nonprofit organizations of almost every size and industry. Our organization has nearly 80 years of experience empowering professionals to shape and advance corporate governance within their organizations, in part through providing the knowledge and tools they need to advise their boards and executive management on corporate governance, regulatory and legal developments, and public company reporting requirements. Society members are uniquely positioned to understand the practical burdens associated with reporting under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the information investors value, and the market practices that develop around public company disclosures.
The Society applauds the SEC's ongoing efforts to "encourage more companies to go and remain public by reducing the costs and burdens associated with Exchange Act reporting."2 In the Release, the Commission has asked important questions about whether the current quarterly reporting framework appropriately serves the Commission's objectives of investor protection, capital formation, and fair, orderly, and efficient capital markets.
1 SEC, Semiannual Reporting, Securities Act Release No. 33-11414, 91 Fed. Reg. 24968 (May 7, 2026), available at
https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf.
2 Id.

While the current framework provides investors with robust information on a quarterly basis, it

also imposes recurring, peak-cycle burdens on companies across their legal, finance, accounting, investor relations, management, and board functions. Those costs are not limited to outside professional legal, audit, and other consulting fees; they also include substantial internal time across multiple functions and significant management focus. This creates opportunity costs that can divert attention from strategic planning, operating performance, capital allocation, risk oversight, and direct engagement with investors on the matters most significant to long-term value creation.

The relevant question is not whether regular financial reporting has value. It plainly does. The more precise question is whether the same federally mandated quarterly periodic reporting disclosure content and cadence is necessary for every Exchange Act reporting company, in every industry, at every stage of development, and in every market environment.

The Society believes the answer is no. The Society supports a properly designed optional semiannual reporting cadence alongside streamlined disclosure content for interim periodic reporting. This combination would permit each company to determine whether quarterly or semiannual periodic reporting provides the more appropriate balance of benefits and costs while maintaining a principles-based disclosure framework.

The Society's recommendations are based on the real-world experience of its members and are informed by data gathered through a Society survey of public and private company members addressing issues raised by the Release[3] and an approximately 50-member working group.

I. Executive Summary of Recommendations

The Society recommends that the Commission modernize the interim reporting framework in a manner that preserves investor protection while reducing unnecessary costs and burdens. Specifically, the Society recommends that the Commission:

1. permit all domestic Exchange Act reporting companies currently required to file Form 10-Q the option to elect semiannual periodic reporting;
2. avoid replacing the current quarterly reporting mandate with a mandatory semiannual reporting regime and, instead, provide companies with the flexibility to determine, on an annual basis, whether to adopt semiannual reporting or continue a quarterly reporting cadence;
3. preserve the current earnings release framework, including the voluntary nature of earnings releases and investor updates, and decline to require earnings releases, in their current or an enhanced form, in the first and third quarters for companies that elect semiannual reporting;
4. provide that earnings releases issued by companies electing any periodic reporting cadence should continue to be furnished rather than filed, unless an issuer expressly provides that such earnings release, or a portion thereof, is "filed" or incorporated by reference into a filed periodic report or Securities Act registration statement; and

[3] The Society survey was conducted in late May and early June 2026 and attracted 100 responses from Society members representing primarily public companies.

5. pursue a materially streamlined interim periodic reporting framework as an alternative or complement to optional semiannual reporting.

These recommendations reflect a principles-based approach to interim reporting. They would allow companies to reduce low-value compliance burdens while preserving material information and timely periodic reporting obligations appropriate for each company. They would also further the Commission's stated interest in encouraging companies to go and remain public by reducing unnecessary Exchange Act reporting costs. The following is a discussion of the data and reasoning supporting each of the above recommendations.

II. Quarterly Reporting Imposes Significant Recurring Costs and Opportunity Costs

Preparing a Form 10-Q involves multiple departments[4] within companies, a substantial amount of time, and operating on a compressed timetable during a peak time of corporate activity.

Among Society survey respondents:
- 71% reported that more than 20 internal personnel are meaningfully involved in preparing, reviewing, or approving each Form 10-Q; and
- 41% reported that more than 40 internal personnel are involved.

Additionally:
- nearly one-third of respondents reported spending more than 1,000 internal person-hours on average on each Form 10-Q process; and
- 17% reported spending more than 2,000 internal person-hours.

These figures do not capture the full organizational burden of the Form 10-Q reporting cycle because the preparation of quarterly reporting is so cross-functional within a company that approximately 32% of survey respondents were unable to estimate the total number of hours spent on 10-Q workstreams. And, perhaps more importantly, these data underrepresent the full issuer burden because they do not include the potential opportunity costs associated with diverting management, board, and professional time and focus from strategic and operational priorities. Additionally, this recurring work often occurs while finance and legal teams are already taxed with completing quarter-end close, coordinating with auditors, preparing earnings materials, advising management, and supporting board oversight.

Society survey respondents reported some expected benefits of semiannual reporting as compared to the current 10-Q reporting regime, including reductions in:
- finance and accounting burden (67%);
- audit or review burden (55%);
- board or audit committee time (52%);
- XBRL burden (55%);
- legal burden (50%); and
- management distraction (45%).

4 Survey respondents reported material involvement from accounting/controller (100%), legal (98%), corporate secretary and governance teams (90%), treasury (77%), tax (77%), internal audit (68%), investor relations (82%), business unit leadership (57%), executive officers (85%), disclosure committees (93%), and board or audit committees (93%).

These benefits not only represent cost savings but also reflect resources that could be redirected toward improving the quality of disclosure, prioritizing strategic risk oversight, engaging with investors, supporting long-term strategy, and addressing operational priorities.

While semiannual reporting is expected to result in some cost and resource savings, survey respondents and working group members reported that work currently associated with Form 10-Qs will not be eliminated altogether for semiannual reporters. For example, when asked to assume their company adopted a semiannual reporting cadence:
- 38% of survey respondents reported they would maintain substantially the same quarterly disclosure controls process even during the first and third quarters when not filing a periodic report;
- 21% reported they would maintain those controls only if they were issuing earnings releases;
- 14% reported a lighter review in the first and third quarters when a periodic report is not filed;
- 27% reported that their disclosure process would depend on advisor guidance and peer practice; and
- no respondents reported they would shift to a semiannual disclosure controls process.

These data underscore that the majority of companies expect to maintain robust disclosure controls in all quarters even if they shift to semiannual reporting.

The Society recognizes that where material developments occur between interim reports, the federal securities laws already provide mechanisms that require and/or permit both mandatory and voluntary timely disclosure, including Form 8-K, the anti-fraud rules, and the broader materiality-based integrated disclosure framework. The survey data suggests that these mechanisms and their internal support processes are more likely to be relied upon by companies electing semiannual reporting. Of survey respondents:

- 70% expect semiannual reporting will result in more pressure on selective disclosure/ Regulation FD;
- 63% expect increased reliance on Form 8-K and other voluntary and current disclosure determinations by semiannual reporters;
- 63% expect a greater possibility of identifying stale disclosures in offerings or similar circumstances for semiannual reporters; and
- 59% expect more pressure on earnings release controls for semiannual reporters.

Additionally, 71% of respondents expect that semiannual reporting will increase pressure on companies' blackout windows and insider trading monitoring and compliance due to longer periods between public reporting increasing the potential for developments of material, nonpublic information. Only 12% of respondents believe that semiannual reporting will result in no additional governance or controls risks.

Despite greater pressure on real-time reporting processes, survey respondents generally appear confident that semiannual reporting companies' controls and procedures will be effective in elevating current issues for disclosure consideration. Approximately 73% of survey respondents reported that semiannual reporting is unlikely to result in less frequent internal surfacing to financial reporting and disclosure teams of issues related to business performance and risk, less

frequent audit committee or board oversight, or an increased likelihood of control deficiencies that are not timely detected or communicated to independent accountants. And approximately 83% of respondents believe semiannual reporting will not create additional pressure on auditor reviews.

Taking all considerations together, Society survey respondents offered mixed views as to whether semiannual reporting would result in a burden reduction for their companies. Of survey respondents:

- 50% expect at least moderate burden reduction from semiannual reporting as compared to quarterly reporting on the current Form 10-Q; and
- 37% expect minimal or no burden reduction from semiannual reporting as compared to quarterly reporting on the current Form 10-Q.

These results underscore why, as noted below, the Society supports companies being able to voluntarily choose whether to adopt semiannual reporting if the Commission determines to offer it.

III. Semiannual Reporting Should Be Optional and Available to All Domestic Reporting Companies

Just as mandatory quarterly reporting may not be the optimal cadence for every company, neither is semiannual reporting. Some companies may reasonably conclude that quarterly reporting continues to serve their investors well. Others, such as pre-revenue biotechnology companies, development-stage companies, companies in highly seasonal or capital-intensive industries, early-stage technology companies, companies whose investors focus primarily on clinical, regulatory, or operational milestones rather than quarterly financial results, or other newly public registrants, may determine that semiannual periodic reports, combined with current reporting and voluntary investor communications, would provide an equal or better mix for disclosing material information, management focus, and long-term orientation.

The flexibility for companies to choose between semiannual and quarterly reporting is strongly supported by Society survey results where:

- 73% of respondents stated that semiannual reporting should be optional;

- 19% of respondents supported making semiannual reporting mandatory; and
- only 4% believed semiannual reporting should not be permitted.

The importance of the optional nature of semiannual reporting is reinforced by companies' projected likelihood of adoption of that cadence. Of Society survey respondents:

- only 8% are very likely to adopt semiannual reporting in the first three years, with another 11% indicating they are somewhat likely to adopt that cadence during that period;
- 41% were somewhat or very unlikely to adopt semiannual reporting in the first three years; and
- 33% reported that adoption would depend on peer company and market practice.

Investor expectations are central to companies' decisions as to whether to adopt semiannual reporting. The vast majority of survey respondents reported that they are concerned about investor or analyst reaction to the adoption of semiannual reporting, with 56% indicating that

they were very concerned, an additional 23% noting that they were somewhat concerned, and 11% indicating that they were neutral or uncertain. Only 8% of survey respondents were not very concerned about investor or analyst reaction, and only 2% of respondents reported that they were not concerned at all.

When asked about the five most important factors influencing their company's determination as to whether to elect semiannual reporting, Society survey respondents reported:

- investor expectations/analyst coverage (97%);
- industry/peer company practice (82%);
- debt/equity offering compliance requirements or other contractual obligations (58%);
- credit rating agency expectations (40%); and
- underwriter/capital markets needs or advice (comfort letters, due diligence defense, etc.) (32%).

Other factors respondents noted they are likely to consider include reduced preparation burden/distraction (31%), concerns about information asymmetry and insider trading (29%), exchange requirements or guidance (26%), concerns about stock price volatility (17%), ability to maintain strong and timely internal and disclosure control systems (17%), audit firm input (9%), and other regulatory requirements (7%).

While the Society's members have varying views on whether semiannual reporting is right for their company, the majority of survey respondents prefer that the semiannual reporting option be available to all domestic Exchange Act reporting companies that are currently required to file Form 10-Q. Of survey respondents:

- 61% prefer that the semiannual reporting option be available to all domestic Exchange Act reporting companies that are currently required to file Form 10-Q;
- 21% favor limiting availability by specified public float or revenue thresholds; and
- 3% favored limiting it to non-accelerated filers.

The Society believes that an optional semiannual reporting framework would better advance investor protection and capital formation because the appropriate reporting cadence varies by issuer. Larger registrants often have more complex filings and extensive audit committee, disclosure committee, and cross-functional review processes, while smaller registrants may have fewer specialized personnel and less capacity to absorb recurring compliance costs. Reporting needs also differ across industries and business models, including for seasonal, regulated, acquisitive, capital-intensive, newly public, and pre-revenue companies.

The Society's member discussions and survey results confirm that the benefits and risks of semiannual reporting depend on factors such as company size, industry, maturity, capital-markets profile, shareholder composition, and investor expectations. For some registrants, semiannual reporting could reduce recurring, low-value burdens without impairing investor protection; for others, quarterly reporting will remain more appropriate. Companies are best positioned to make that determination in light of their business, investor base, peer practices, and

communications strategy.
The Society therefore urges the Commission to adopt a flexible framework that allows companies, informed by investor expectations and market practice, to select the cadence that best
6
balances decision-useful disclosure with the Commission's objectives of investor protection, capital formation, and fair, orderly, and efficient capital markets.

IV. Earnings Releases Should Remain Voluntary and Furnished, Not Converted into a Shadow Form 10-Q

Under any reporting cadence framework, the Society urges the Commission to avoid transforming voluntary earnings releases into a substitute quarterly filing regime. If companies that elect semiannual reporting are required to issue first and third quarter earnings releases in their current or an enhanced form, or if such releases are required to be filed rather than furnished, the principal burden-reduction benefits of semiannual reporting would be materially diminished. The result could be a shadow Form 10-Q: less clearly defined than the current framework, but still subject to compressed timelines, extensive internal review, outside advisor involvement, prescriptive requirements that may not apply to all companies, and heightened liability concerns. Put simply, changing earnings releases from their current voluntary and default furnished state is likely to force the same issuer burden as quarterly reporting with less countervailing investor benefit.

The Society's survey data indicate that voluntary investor communications such as earnings releases will likely continue where companies and investors find them useful and appropriately tailored to the company. When survey respondents were asked whether they would continue issuing earnings releases if they were to adopt a semiannual reporting framework:

- 40% reported the decision as to form of earnings release would depend on circumstances such as peer practices and investor reaction;
- 32% reported that they would continue their current-format earnings release;
- 18% reported that they would provide more robust or modified updates in the first and third quarters when they were not filing periodic reports; and
- only 2% of respondents reported that they likely would not provide quarterly earnings releases or similar quarterly investor updates if they were to adopt semiannual reporting.

Perhaps because of these expectations as to voluntary earnings release cadence and content:

- 59% of survey respondents were not supportive of required first and third quarter earnings releases in their current or an enhanced form for companies that elect semiannual reporting;
- 28% were unsure; and
- only 11% of survey respondents supported mandatory earnings releases in the first and third quarters for semiannual reporters.

In addition, the Society recommends that the Commission preserve the default furnished status of earnings releases and is opposed to any modifications that would result in issuers being required to file any portion of an earnings release. A majority of survey respondents (57%) opposed requiring companies that elect semiannual reporting but issue first and third quarter earnings releases to file those releases rather than furnish them on Form 8-K and an additional 13% responded that the answer depends on the content.5

5 In the event the Commission adopts the semiannual reporting cadence, the Society supports the Commission's

7

Earnings releases are not, and should not be, shadow periodic reports or subject to prescribed requirements. Earnings releases are designed to distill and promptly communicate certain financial results and performance measures, operating developments, and, where appropriate, forward-looking earnings guidance to investors, analysts, and other market participants, typically in conjunction with earnings calls. Requiring earnings releases to be filed with the SEC would

convert a flexible investor-useful communications tool into a more formal SEC filing, increasing liability exposure and likely making companies less willing to provide earnings guidance, operational and forward-looking color, appropriate non-GAAP discussions, and other investor-useful information not otherwise required in the same form or level of detail in an SEC-filed document.

Mandatory filed status also likely would increase audit-related costs and process burdens. Earnings releases already undergo significant internal controls, disclosure committee review, management and legal review, Regulation FD and non-GAAP compliance analysis, and, where appropriate, board or audit committee oversight. If SEC filing were required, external auditors might seek additional review, management comfort, or procedures before issuance, particularly for releases with detailed financial measures, reconciliations, segment information, or forward-looking commentary. That could lengthen the earnings release process, increase fees, and delay material information reaching the market without necessarily improving disclosure quality. The Commission should not disrupt a disclosure mechanism that efficiently disseminates investor-useful information, particularly where doing so may chill voluntary disclosure and impose additional, unnecessary costs, which is the very thing the Commission is striving to reduce.

The Society urges the Commission to retain the current earnings release regime in which the entirety of an earnings release is by default voluntary, furnished, and not required to be filed, regardless of interim reporting cadence. If the Commission determines that semiannual reporting companies are required to file certain information typically presented in earnings releases during the first and third quarters, the filed status should attach only to those portions of the earnings releases specifically identified by the issuer as being filed rather than furnished, and issuers should be permitted to continue furnishing such additional earnings release content as they determine to be relevant to their investors without that additional information being deemed filed.

V. The Commission Should Also Develop Streamlined Interim Periodic Reporting Requirements

While the Society supports optional semiannual reporting, our survey data make clear that a larger percentage of companies find greater benefit in, and would more likely utilize, a streamlined Form 10-Q as compared to optional semiannual reporting. This is not an argument against voluntary semiannual reporting – indeed, a Form 10-S would benefit from many of the same streamlining reforms as a Form 10-Q. Instead, it is an argument for a broader menu of modernized disclosure tools that allow companies to reduce low-value compliance burdens while continuing to provide material information to investors.

When asked whether substantially streamlined Form 10-Q requirements or semiannual reporting would offer greater benefits for each respondent's company, the substantial majority of survey proposed technical amendments to Form 8-K to include references to semiannual periods.

8

respondents pointed to a streamlined Form 10-Q. Of survey respondents asked which cadence offers greater benefits to their company:

- 63% selected streamlined Form 10-Q requirements;
- 18% selected semiannual reporting; and
- 10% selected both streamlined Form 10-Q requirements and semiannual reporting as offering comparable benefits.

These results suggest that, for many companies, the burden arises not solely from the quarterly cadence, but also from the scope, duplication, and technical complexity of the current Form 10-Q requirements. Further supporting this view, of survey respondents:

- 73% reported that at least a moderate portion of the current Form 10-Q burden is driven by disclosures that are repetitive, immaterial, or of limited incremental investor value;
- 29% reported that a very significant portion or significant portion of the current Form 10-Q burden is driven by such disclosures; and

 no respondents believe that the current Form 10-Q is entirely free of
disclosures that are repetitive, immaterial, or of limited incremental investor value.
Streamlining interim periodic reporting requirements could preserve the core investor-protection function of interim reporting while eliminating or reducing requirements that are duplicative, immaterial, technical, or better addressed elsewhere in the disclosure framework.
In the Society survey, respondents expressed support for eliminating a number of current Form 10-Q requirements to achieve a more streamlined report, including:
 directors and officers Rule 10b5-1 plan disclosure under Item 408(a) (64%);
 market risk disclosure under Item 305 (62%);
 unregistered equity security sales and use of proceeds under Item 701 (57%); and
 XBRL tagging (53%).
Respondents also identified burdens associated with legal proceedings, risk factors, market risks, exhibits, management discussion and analysis ("MD&A"), and internal control-related disclosures in circumstances where the disclosure is repetitive or not materially additive.
The point is not that these topics can never be material. Rather, the current framework too often requires prescriptive interim periodic disclosure or technical compliance work without regard to whether meaningful new information is being provided to investors. A more principles-based interim periodic reporting framework should focus on material changes since the last report, core interim financial information, and company-specific developments that are decision-useful to investors.6 It should not require registrants to reproduce disclosure that is unchanged, duplicative of other sections, or already available in other Commission filings.
When asked to consider which reporting cadence best balances the interests of issuers and investors:
6 The Society acknowledges that effective streamlining of interim financial reporting requirements would require
coordination with the Financial Accounting Standards Board (FASB).

 58% of survey respondents reported quarterly reporting on a streamlined Form 10-Q;
 16% reported semiannual reporting;
 12% reported semiannual reporting in combination with a robust earnings release in
the first and third quarters; and
 only 5% reported the current Form 10-Q reporting regime.
These results overwhelmingly suggest that the current Form 10-Q reporting regime is due for modernization.
The Society urges the Commission to pursue streamlined interim periodic reporting reform in parallel with optional semiannual reporting. Some companies may elect semiannual reporting. Others may continue quarterly reporting because investor expectations, peer practices, or business circumstances make that cadence appropriate. For both sets of companies, a streamlined interim reporting framework would provide meaningful relief and better focus information provided to investors. This dual approach would better serve investors and registrants than any single mandatory model.
The Society submitted a comprehensive comment letter in response to Chair Atkins' Statement on Reforming Regulation S-K.7 That letter includes a summary of the Society's recommendations with respect to Regulation S-K disclosure along with proposed redlined changes to regulatory text for certain Regulation S-K items. Each recommendation included in that letter was based on surveys and involvement of our members and the relative costs and benefits associated with each corresponding disclosure item. We encourage the Commission to review that submission, attached as Appendix A, in conjunction with efforts to streamline Form 10-Q and, if adopted, Form 10-S.
7 See Letter from the Society for Corporate Governance to Vanessa A. Countryman, Secretary, U.S. Securities and
Exchange Commission, re: Statement on Reforming Regulation S-K (File No. CLL-15) (Apr. 13,

2026), available at
https://www.sec.gov/comments/cll-15/cll15-748671-2315735.pdf.
10
VI. Technical Semiannual Reporting Form Matters
The Commission's proposed rules for semiannual reporting requested feedback on a number of technical questions related to the proposed Form 10-S and transition issues. While the volume of the questions exceeded the Society's ability to request member input, we identified the following areas for member feedback and include the Society's positioning on each.
MD&A Coverage. Should Form 10-S require MD&A for the six-month period only, or should it also require separate discussion of each quarter within the six-month period? Of survey respondents:
- 61% reported six-month period only;
- 20% reported separate quarterly discussion only if material;
- 5% of survey respondents reported that the Form 10-S should always require a separate quarterly discussion; and
- 3% of survey respondents reported that a quarterly discussion should be required only if used by the chief operating decision-maker.

Comparative Quarterly Information. When asked whether semiannual filers should be required to provide comparative quarterly information in future filings if they later return to quarterly reporting:
- 59% of survey respondents were opposed to requiring retrospective quarterly information, including 18% who would favor inclusion only if reasonably available without undue burden;
- 18% of respondents were unsure; and
- 23% supported requiring retrospective comparative quarterly information.

Annual Checkbox. Of survey respondents asked whether annual election through a Form 10-K checkbox is an appropriate mechanism for choosing semiannual reporting:
- 74% responded yes;
- no issuers responded yes, but only if electing from semiannual to quarterly; and
- 19% of survey respondents answered no, including 13% indicating companies should be required to provide a separate Form 8-K notice, 3% indicating an earlier notice should be required, and 2% reporting that companies should be required to abide by election on registration statements.

Mid-Year Reporting Frequency Change. When asked whether companies should be allowed to change reporting frequency mid-year:
- 32% of respondents reported yes, but only from semiannual back to quarterly;
- 15% reported yes, but only with Form 8-K notice;
- only 2% of respondents said yes without additional conditions;
- 37% of respondents answered no, annual elections should be binding for the fiscal year; and
- the remainder of respondents were unsure.

11
XBRL. The Society conducted a separate survey of 80 members regarding XBRL and has formed a separate working group. While this work continues, certain themes have emerged to date. Members overwhelmingly reported that XBRL adds material workload to already strained public company financial reporting teams;8 it is technical,9 time-consuming,10 and error prone;11 it requires specialized skills,12 significant issuer costs,13 and resourcing; and it is often structured in a way that is a "single point of failure" for issuers' financial reporting processes. Members also reported that they do not see evidence of XBRL use by either investors or their companies.14 The Society understands that some data aggregators currently use XBRL-tagged data as a framework for their platform's data gathering and reporting. The Society is seeking to understand the extent of that use currently, whether that use is necessary in a future where

artificial intelligence and other technologies are more predominately adopted by market participants. The Society is also interested in determining whether there are ways to streamline XBRL tagging requirements, particularly with respect to narrative and block-text disclosures and non-material numeric disclosures, in a manner that better balances issuer burden with investor benefit.

Transition Issues. When asked what transition issues associated with semiannual reporting will need to be addressed before adoption of semiannual reporting, respondents noted:

8 Of survey respondents, 85% find XBRL numeric tagging (financial statements, tables, quantitative disclosures) burdensome, with 57% finding it significantly or highly burdensome. For narrative disclosures (non-numerical including financial footnotes), 90% of respondents find tagging burdensome with 56% finding it significantly or highly burdensome.

9 Of survey respondents, 88% reported they must hire vendors to complete their XBRL tagging, with 32% fully outsourcing the work.

10 Of survey respondents, 28% reported spending more than 100 hours per year on XBRL tagging, with another 20% reporting between 75 and 100 hours per year.

11 Respondents reported XBRL errors require correction or rework regularly, with 38% reporting frequently or constantly and a similar number reporting “occasionally.” The most significant challenges encountered by issuers in numeric XBRL tagging include time required for review/quality assurance (83%), validation errors (58%), mapping to standard taxonomy elements (48%), and need for custom extensions (48%). The most significant challenges encountered by issuers in narrative XBRL tagging include low perceived usefulness of output (60%), heavy reliance on vendors (60%), time-intensive review process (60%), limited internal expertise (42%), and ambiguity in tagging requirements (44%).

12 Of survey respondents, 88% reported that without vendors their organizations could not reasonably comply with XBRL, pointing to additional staffing-up requirements to bring work in-house.

13 Of survey respondents, 10% reported spending more than $100,000 per year on XBRL with another 18% of respondents spending between $50,000 and $100,000, and 38% of respondents reporting spend of between $25,000 and $50,000 annually. Members reported that these XBRL spend levels generally correlate with company size and reporting complexity, with smaller companies bearing a higher proportional burden of XBRL compliance.

14 Survey respondents reported that investors rarely or never engage with representatives of the company on XBRL numeric (financial statements, tables, quantitative disclosures) tagging (92%) or narrative (financial footnotes and other block-text tagging) (94%). As such, 88% of survey respondents believe that issuer costs for XBRL exceed investor value. The Society acknowledges that investors unknowingly may be using XBRL-tagged data through data

aggregators.
12
- comparative financial information (77%);
- audit standards/Public Company Accounting Oversight Board ("PCAOB") rules (73%);
- Regulation S-X (73%);
- prior-period recasting (68%);
- listing exchange rules (64%);
- debt/equity covenant reporting (61%);
- registration statements (56%); and
- S-3 eligibility (55%).

Members also noted the importance of addressing transition issues associated with 10b5-1 plans15 and PCAOB auditing standards, including the 135-day rule in PCAOB AS 6101.

VII. Conclusion

The Society appreciates the Commission's willingness to examine whether the interim reporting framework remains appropriately tailored to modern capital markets. Quarterly reporting has value, but it also carries significant costs, including recurring cross-functional burdens, management focus, board and audit committee time, and opportunity costs that are not always visible in a traditional economic analysis. The Commission can reduce those costs while preserving investor protection by allowing companies to determine the appropriate reporting cadence and by streamlining interim periodic reports.

For the reasons discussed above, the Society recommends that the Commission adopt an optional semiannual reporting framework available to all domestic Exchange Act reporting companies currently required to file Form 10-Q; preserve the voluntary and default furnished nature of earnings releases and investor updates; and pursue streamlined interim periodic reporting requirements focused on providing material, decision-useful information. Taken together, these reforms would provide registrants with meaningful flexibility, reduce low-value compliance burdens, preserve established current-reporting and anti-fraud protections, and better align the interim reporting system with the Commission's core objectives of protecting investors, facilitating capital formation, and maintaining fair, orderly, and efficient markets. The Society welcomes the opportunity to continue engaging with the Commission and its staff as the Commission considers these important issues.

Respectfully submitted,

Paul F. Washington
President & Chief Executive Officer
Society for Corporate Governance

15 Some members suggest that an earnings release containing a balance sheet, cash flow statement, and income
statement would be sufficient to end the 10b5-1 cooling-off period in the first and third quarters for companies that
elect semiannual reporting.

Appendix A

April 13, 2026

Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549-1090

Submitted Electronically

Re: Statement on Reforming Regulation S-K (File Number CLL-15)

Dear Ms. Countryman:

The Society for Corporate Governance ("Society") appreciates the opportunity to share our views with the
Securities and Exchange Commission ("SEC" or "Commission") in response to its solicitation of comments on Regulation S-K (other than executive compensation disclosure under Item 402 of Regulation S-K).1
Founded in 1946, the Society is a professional membership association of approximately 3,700 corporate
and assistant secretaries, chief legal officers, in-house counsel, outside counsel, and other governance
professionals who serve approximately 1,600 entities, including 1,000 public, private, and nonprofit organizations of almost every size and industry. Our organization has nearly 80 years of experience empowering professionals to shape and advance corporate governance within their organizations, in part
through providing the knowledge and tools they need to advise their boards and executive management
on corporate governance, regulatory and legal developments, and public company reporting requirements.
Our members are uniquely positioned to understand the practical burden imposed by Regulation S-K as
well as the materiality of the information presented and the frequency with which investors engage with
registrants on particular disclosures.
The Society commends the Commission for requesting input on how to implement reforms to Regulation
S-K, the Commission's "central repository" for filer disclosure requirements outside of the financial statements. Society members have firsthand experience with the practical application and challenges of
Regulation S-K requirements, which have become increasingly complex, burdensome, and costly over
time. As the Society has indicated in prior comment letters, certain current Regulation S-K disclosure requirements are unmoored from the fundamental principles of materiality or fail to account for

1 The Society previously provided a comprehensive comment letter on Item 402 of Regulation S-K in connection with the
Commission's Executive Compensation Roundtable. See Letter from Society for Corporate Governance to Vanessa Countryman,
Secretary, SEC, re: Executive Compensation Roundtable (File No. 4-855) (Aug. 27, 2025), available at
https://higherlogicdownload.s3.amazonaws.com/GOVERNANCEPROFESSIONALS/5d47927b-105a-4bc7-9aef-
821536f3505b/UploadedImages/2025_08_27-Society_Comment_Letter_on_SEC_Executive_Compensation_Disclosure_Rules-
FINAL_.pdf.

distinctions in the disclosure requirements that should apply to registrants of different sizes and at different stages of development.2
The Society's recommendations are based on real-world experience and data gathered through multiple
working group meetings and sub-group meetings engaging more than 70 Society members, as well as
surveys of the Society's public company registrant and law firm members.3
While grounded in empirical information, given the regulatory timeline the Society's recommendations

are necessarily preliminary, and we welcome the opportunity to refine them in response to any proposed
rulemaking. Except as otherwise noted, the recommendations in this letter exclude executive compensation disclosures, on which the Society previously commented. Our recommendations do not
address potential overlap with other concurrent SEC rulemaking initiatives.4 Nor has the Society included comprehensive recommendations pertaining to Regulation S-X, but we note that harmonization
of Regulations S-K and S-X would better achieve the Commission's stated goal of "revising the requirements to focus on eliciting disclosure of material information and avoid compelling the disclosure
of immaterial information."5
Our recommendations reflect a principles-based approach to disclosure requirements that affords flexibility to registrants while providing clear, coherent, and material information to the marketplace. Our
recommendations focus on: (i) reorienting disclosure requirements based on principles of materiality; (ii)
eliminating boilerplate, duplicative, or otherwise low-value disclosure; and (iii) lowering the cost and burden of compliance while safeguarding investor protection. Across multiple disclosure requirements,
the Society recommends the Commission expressly permit broader use of cross-referencing across Regulation S-K to reduce duplication while preserving the accessibility of material information. The Commission should also consider proposing appropriately designed safe harbors and reaffirming applicable materiality-based standards to reduce defensive over-disclosure while preserving investor protection.6
We include a summary of our recommendations in Appendix A, along with proposed redlined changes to
regulatory text for certain Regulation S-K items in Appendix B.
7 Each recommendation incorporates the
2 See generally Letter from Society for Corporate Governance to Chairman Atkins (May 1, 2025), available at
https://higherlogicdownload.s3.amazonaws.com/GOVERNANCEPROFESSIONALS/5d47927b-105a-4bc7-9aef-
821536f3505b/UploadedImages/Society_for_Corporate_Governance_Letter_to_SEC_Chairman_Atkins_.pdf; Letter from
Society for Corporate Governance re Suggestions on Modifying and Scaling the Disclosure Obligations of Small- and Mid-Cap
Public Companies (Aug. 27, 2025), available at
https://higherlogicdownload.s3.amazonaws.com/GOVERNANCEPROFESSIONALS/5d47927b-105a-4bc7-9aef-
821536f3505b/UploadedImages/SMCC_Reporting_Thresholds__Scaled_Disclosure_Letter_June_20_2025__final_signed_.pdf ;
Letter from Society for Corporate Governance re Executive Compensation Roundtable (June 20, 2025), available at
https://higherlogicdownload.s3.amazonaws.com/GOVERNANCEPROFESSIONALS/5d47927b-105a-4bc7-9aef-
821536f3505b/UploadedImages/2025_08_27-Society_Comment_Letter_on_SEC_Executive_Compensation_Disclosure_Rules-
FINAL_.pdf.
3 The Society deployed a total of three surveys with responses from 80 registrants, 85 registrants, and 20 law firms, respectively.
4 The SEC's current rulemaking agenda and projects that may overlap with the Regulation S-K

reform project include the
proposals examining the elimination of quarterly reporting, simplification of filer status, and rationalization of disclosure
rulemaking agenda items. The Society looks forward to separate engagement on such proposals.
5 Paul S. Atkins, Chairman, U.S. Sec. & Exch. Comm'n, Statement on Reforming Regulation S-K (Jan. 13, 2026),
https://www.sec.gov/newsroom/speeches-statements/atkins-statement-reforming-regulation-s-k-011326
6 For the avoidance of doubt, in each instance that the Society calls for "materiality-based" disclosure, we mean materiality as
traditionally determined under the federal securities laws, not a novel, expanded, or item-specific formulation.
7 In circumstances in which the Society has recommended elimination of an Item entirely, we have not included a redline of that
Item.

Society's views, based on surveys and involvement of our members, of the relative costs and benefits
associated with the corresponding disclosure item. While we encourage the Commission to include all
the recommendations that we provide in any notice-and-comment rulemaking proposal, we believe action
on any of the recommendations could provide meaningful improvement.

I. Regulation S-K Cost and Benefit Assessment

As a threshold matter, we encourage the SEC throughout this process to consider the full extent of the
costs and benefits of existing disclosure requirements and any proposed changes to Regulation S-K.

A. Scope of Disclosure Costs

Disclosure costs extend well beyond outside legal and accounting fees. Each disclosure requirement creates a broad compliance burden across an organization, requiring repeated fact-gathering, drafting,
verification, and internal review by personnel in the business operations, accounting, financial reporting,
legal/corporate secretary, risk, compliance, internal audit, and investor relations functions. These processes require significant management time, extensive coordination, and multiple internal reviews.
Disclosures are then typically reviewed by outside counsel, external auditors, disclosure committees, senior management, and boards of directors. For example, some Society members report that it is not
unusual for a full related party transaction reporting cycle to engage more than 50 people, with manual
processes repeated each quarter.
Current Regulation S-K also imposes significant opportunity costs for all involved, including senior management and boards of directors. Resources devoted to producing, validating, and reviewing disclosure necessarily displace time spent on capital allocation, strategy, risk oversight, operating performance, and direct engagement with investors on more significant matters.
Moreover, disclosure-related costs are not borne solely by registrants. Investors, analysts, and other intermediaries also incur opportunity costs in allocating time to review and process filings. When material information is embedded in dense, repetitive, or immaterial disclosure provided solely to satisfy
a Regulation S-K item, users incur higher search, comparison, and processing costs, and material information becomes more difficult to identify and evaluate.

These costs are systemic and contribute to a disclosure framework that is less usable and less decision-
useful than it should be. The Supreme Court recognized the risk of information overload in TSC Industries, cautioning against burying investors in an "avalanche of trivial information."8 That concern is
directly implicated where Regulation S-K drives the inclusion of immaterial or repetitive information. At
some point, additional mandated disclosure does not enhance transparency—it obscures it.
Further, disclosure costs and burdens disproportionately impact smaller reporting companies and emerging growth companies, which have fewer specialized personnel and less ability to absorb recurring
compliance costs.9 Disclosure requirements that result in low-value or immaterial disclosure can therefore operate as a disproportionate cost of becoming or remaining a public company.10 In addition,

8 TSC Indus., Inc. v. Northway, Inc., 426 U.S. 438, 448-49 (1976).

9 In addition, as the Commission has previously articulated, many smaller companies choose not to go public because the costs of
being a public company are too high relative to the benefits. The ongoing expense of current compliance regimes can consume
capital and management time that smaller companies need to grow their business.

10 Mark T. Uyeda, Comm'r, U.S. Sec. & Exch. Comm'n, Capital, Choice, and the Pursuit of Happiness: Remarks at The SEC
Speaks in 2026 (Mar. 19, 2026), https://www.sec.gov/newsroom/speeches-statements/uyeda-remarks-sec-speaks-031926 ("For
too long, the disclosure framework for public companies was built around a one-size-fits-all model that imposed the same
disclosure burdens on smaller companies as on large, seasoned conglomerates. Recalibrating the EGC and SRC thresholds is not

when investors and analysts must work harder to extract material information from disclosure, market
efficiency is adversely affected.11
The Society notes that there has been commentary suggesting that disclosure cost concerns may be less
relevant in the age of artificial intelligence ("AI"). The Society does not believe that AI will meaningfully reduce the burdens associated with public company disclosure. While AI tools may assist
in drafting, organizing, and synthesizing information, registrants must still devote substantial human time
and judgment throughout the disclosure process, including in drafting and organizing content, identifying
relevant information, evaluating materiality, confirming accuracy, coordinating across functions, and making disclosure decisions. Boards, auditors, and advisors must likewise continue to apply human judgment in reviewing, interpreting, and assessing disclosures, and investors and analysts remain responsible for exercising independent judgment to satisfy their fiduciary duties.
Moreover, advances in AI do not mitigate the legal and liability considerations that contribute to defensive over-disclosure. AI tools are equally available to the plaintiffs' bar and make it faster and easier than ever to quickly review and collate corporate disclosures in support of demand letters and litigation for securities law claims. Importantly, the availability of such tools also does not alter the Commission's materiality-based disclosure framework or justify the inclusion of immaterial or duplicative information, nor does it support expanding disclosure beyond what is material. AI may change the mechanics of preparing and processing disclosure, but it does not eliminate the

underlying
human, legal, and compliance costs associated with exercising judgment, nor does it reduce the negative
effects of excessive or overly prescriptive disclosure requirements.

B. Quantification of Disclosure Costs

Importantly, the Commission does not need precise disclosure costs for each Regulation S-K Item to effect appropriate reforms. Its economic analysis guidance expressly contemplates both qualitative and
quantitative costs and benefits, requires identifying a baseline and reasonable alternatives, and recognizes
that certain effects may be difficult to quantify. The D.C. Circuit's decisions in Chamber of Commerce and Business Roundtable underscore that, while the Commission must assess economic consequences and
alternatives in a reasoned manner, it is not required to quantify every effect or demonstrate precise net
benefits before adopting a better-tailored approach.12 The relevant question is whether the Commission
can reasonably conclude, based on available information and experience, that a more modernized Regulation S-K would preserve material information while reducing unnecessary burdens and associated
costs. The Society believes the answer is yes.

To assist the Commission in its analysis of future Regulation S-K reform, the Society's assessment of the
current rules and our recommendations focus on whether a particular disclosure requirement elicits material information, protects investors, promotes fair, efficient, and orderly markets, and facilitates capital formation. We relied on surveys to inform our qualitative and quantitative analysis and collected
data reflecting the time demands, burdens, and costs Regulation S-K imposes on registrants. We also
drew on our members' subject matter expertise regarding materiality and investor engagement regarding
a matter of lowering standards. It is a matter of ensuring that regulatory burdens correspond to the size, sophistication, and
regulatory risk profile of each company, and that smaller issuers are not driven out of the public markets before they ever have an
opportunity to grow into them.").

11 See Letter from Society for Corporate Governance to Paul Atkins, Chairman, SEC, re: Suggestions on Modifying and Scaling
the Disclosure Obligations of Small- and Mid-Cap Public Companies (June 20, 2025), available at https://higherlogicdownload.s3.amazonaws.com/GOVERNANCEPROFESSIONALS/5d47927b-105a-4bc7-9aef-
821536f3505b/UploadedImages/SMCC_Reporting_Thresholds__Scaled_Disclosure_Letter_June_20_2025__final_signed_.pdf.

12 Chamber of Commerce v. SEC, 412 F.3d 133, 143-45 (D.C. Cir. 2005); Business Roundtable v. SEC, 647 F.3d 1144, 1148-56
(D.C. Cir. 2011); SEC, Current Guidance on Economic Analysis in SEC Rulemakings 2, 8-12 (Mar. 16, 2012).

specific disclosures. While there are inherent challenges to fully capturing all the tangible and intangible
costs and benefits associated with particular Regulation S-K disclosure requirements and their reform, 13

we believe the data we have collected provide meaningful insight into the overall costs and benefits of
certain Regulation S-K disclosures. Regulation S-K should be evaluated not by the volume of disclosure
it generates, but by whether it produces decision-useful information at a cost that is justified in the public
company reporting system.

II. Executive Summary of Recommendations

Based on our assessment of the costs and utility of disclosures, the Society has prepared a number of
recommendations to support reforms of Regulation S-K that better serve the Commission's goals of investor protection, efficiency, competition, and capital formation. The Society offers the following specific recommendations to modernize Regulation S-K, which we have categorized as follows:

1. Items for which the information disclosed generally is considered by survey respondents to be financially material and engaged with by investors, but for which disclosure compliance is somewhat or substantially burdensome to registrants. This category includes Items 101, 105, and 303. For these Items, the Society proposes retaining the Items with refinements to better serve investors' and registrants' interests.
2. Items for which the information disclosed generally may be considered by survey respondents to be financially material and engaged with by investors, but for which disclosure compliance is burdensome to registrants. This category includes Items 103, 403, 407, 601, and for some registrants, 305.14 For these Items, the Society proposes retaining the Items with more significant revisions that better serve investors' and registrants' interests.
3. Items for which the information disclosed generally is not considered by survey respondents to be financially material or engaged with by investors, and for which disclosure compliance is significantly burdensome to registrants. This category includes Items 102, 106, 201, 404, 405, 408, 701, 703 and specialized disclosure on conflict minerals, resource extraction, and mine safety. For these Items, the Society proposes substantially revising, eliminating, or consolidating certain components into other Regulation S-K Items to better serve investors' and registrants' interests.

III. Recommendations for Refinements of Items Considered by Survey Respondents to be Material:

A. Item 101 – Description of Business

Investors and registrants broadly consider Item 101 disclosures to be material. Among Society registrants
surveyed,15 42% rank Item 101(a) among the top four most financially material Regulation S-K disclosures, and 63% report engaging with investors frequently or occasionally on those disclosures. While Item 101 elicits disclosure that is material to an investor's understanding of a registrant's business
and other disclosures, the Society recommends several refinements to clarify that immaterial disclosures
are not required and to facilitate providing material information to investors.

13 SEC, Current Guidance on Economic Analysis in SEC Rulemakings 9-12 (Mar. 16, 2012).

14 Society members report that Item 305 may contain material information for certain industries, such as financial services and
banking.

15 Society "registrants surveyed" refers to the number of Society member registrants who responded to the survey and answered
the applicable question.

Focus disclosure on material aspects of the business. The Society recommends revising Item 101(c)(1)

to be more expressly principles-based by clarifying that disclosure regarding the registrant's business is
required to include information only to the extent material to an understanding of the registrant's business
taken as a whole. At the same time, the Commission should make clear that registrants retain discretion
to provide additional information that, while not material, may help an investor better understand the business.
Remove disclosure on discrete topics that are not material to all registrants. The Society
recommends revising Item 101(c) to remove the emphasis placed on certain discrete topics that are not
material to all registrants, including the lists of examples and qualifiers in the rule that steer disclosure
toward particular topics. In its current form, Item 101(c)(2) effectively emphasizes certain aspects of
business-government regulation and human capital management. The practical impact of including these
topics is that a greater number of registrants provide responsive disclosures even when they are not
material to their business, clouding investors' ability to determine the registrants for which these topics
are material. We recommend revising Item 101(c) to be more expressly principles-based, calling on all
registrants to consider what is material to an understanding of their business. Finally, we also recommend
revising Item 101(c) to incorporate the disclosure currently in Item 102 to the extent it provides
information material to understanding the business. See Section V.A.
Eliminate emphasis on segment disclosure when immaterial. The Society recommends revising Item
101(c)(1) to eliminate its undue emphasis on segment-level disclosure as the organizing principle of the
business section. As currently drafted, the rule directs registrants to describe their business "focusing
upon the registrant's dominant segment or each reportable segment," which elevates segment structure
above a more holistic understanding of the business. This formulation can obscure rather than clarify the
registrant's overall operations in Item 101. The rule would be better served by a principles-based
approach that calls for segment disclosure only to the extent material to an understanding of the
registrant's business taken as a whole. In that regard, we recommend that the Commission reconsider the
continued inclusion of Instructions 1 and 2 to Item 101(c). These provisions are complex and difficult to
apply consistently, contributing to overreporting of segment information when describing the business.
The Society notes that a more meaningful and appropriate discussion of segments to the extent material to
understanding the business occurs in Item 303, Management's Discussion and Analysis of Financial
Condition and Results of Operations ("MD&A").
Eliminate antiquated "available information" language. Item 101(e)'s "available information"
requirements should be eliminated. SEC filings are now universally available through EDGAR, and most
registrants also make them readily accessible through the investor relations sections of their websites,
both of which are accessible by a quick internet search.

B. Item 105 – Risk Factors

Surveyed Society registrants almost universally report that they need to include risk factor disclosure that is adequate to protect their company from liability. Their liability concerns are twofold: (1) that the failure to identify a particular risk or to comprehensively describe its potential consequences will result in the risk factors failing to shield the registrant from liability under the Private Securities Litigation Reform Act, and (2) that alleged misstatements or omissions in the risk factors will themselves become a source of liability.16 Society registrants surveyed report that the strongest drivers for including immaterial

16 See, e.g., Construction Laborers Pension Trust of Greater St. Louis, et al. v. Funko Inc., et al., No. 24-4909 (9th Cir. Feb. 4, 2026) (permitting claims to proceed with regard to risk factors that disclosed the future risks of failing to manage inventory when its business had already been adversely impacted by a failure to manage inventory); In re Facebook, Inc. Sec. Litig., 87 F.4th 934, 949-50 (9th Cir. 2023) (holding that risk disclosure is materially misleading if it fails to disclose past instances of a risk

disclosure in Item 105 are: fear of litigation if risk factor language is reduced or eliminated (84%), desire to align with peer practices (82%), and concerns about omissions being second-guessed in hindsight (79%). Registrants fear liability if they omit risks disclosed by other registrants or if they fail to comprehensively catalog all past, present, and reasonably foreseeable risks and their potential impacts, even if such risks are not unique to their company or are less likely to materialize. The SEC has previously acknowledged that these concerns are common.17

To address these concerns, the Society recommends that the SEC focus on addressing registrants' legitimate concerns about litigation and enforcement actions by providing clear limiting principles on what risk factors are (and are not) required to address and/or a safe harbor from liability for reasonably tailored risk factor disclosures, which should have the effect of streamlining disclosures, rather than mandating predetermined prescriptive presentation formats or page limits.

Clarify risk factor disclosure requirements and adopt a safe harbor from liability for risk factor disclosures that satisfy those requirements. The Society recommends that the SEC clarify the standards for risk factor disclosures under Item 105 through an introductory note or instruction, and adopt a safe harbor for registrants from liability for risk factor disclosures that satisfy those standards (similar to the safe harbor set forth in Item 305(d) of Regulation S-K).18 The note or instruction should confirm that:

x Risk factors are illustrative examples, not an exhaustive list of all possible risks.
x Risk factor disclosures are forward-looking opinions and do not constitute express or implied assertions concerning any current or past fact (e.g., the use of the conditional tense in a risk factor does not imply any fact about the past).
x Any past risk examples provided are not required, are illustrative, and are not a complete record or prediction of future likelihood.
x Risk factors do not need to duplicate disclosures required under other regulatory rules.
x Widely known national or global events generally do not require specific disclosure.

These changes would facilitate registrants' tailoring Item 105 disclosure to their material risks, as

Chairman Atkins recently noted19 and our survey results support—more than two-thirds of respondents
materializing, even if the past events present no known risk of harm).
17 See Modernization of Regulation S-K Items 101, 103, and 105, available at https://www.sec.gov/files/rules/final/2020/33-
10825.pdf (noting "[c]ommenters on the Concept Release attributed the growing length of risk factor disclosure to the fear of
litigation for failing to disclose risks if events turn negative"); Commissioner Hester M. Peirce, Speech, Statement at Open
Meeting on Modernization of Regulation S-K 101, 103, and 105 (Aug. 26, 2020), available at
https://www.sec.gov/newsroom/speeches-statements/peirce-reg-s-k-2020-08-26 (describing the risk factor summary as "a bit of
an experiment" and questioning whether the "penalty of having to prepare a summary [will] be sufficient to overcome the fear of
litigation that pushes companies to disclose many pages of risks"); Commissioners Hester M. Peirce & Mark T. Uyeda,
Statement, Statement Regarding Administrative Proceedings Against SolarWinds Customers (Oct. 22, 2024), available at
https://www.sec.gov/newsroom/speeches-statements/peirce-uyeda-statement-solarwinds-102224 ("Whether risk factors need to
be updated because certain hypothetical risks have materialized is not always a straightforward matter, and the Commission
should be judicious in bringing charges in this area. If the Commission does not exercise restraint, it could find a violation in
every company's risk disclosure because risk factors cover a wide range of topics and are inherently disclosure of hypothetical
events. Aggressive enforcement by the Commission may cause companies to fill their risk disclosures with occurrences of
immaterial events, for fear of being second-guessed by the Commission. Such a result would frustrate the Commission's goal of
preventing a lengthy risk factor section filled with immaterial disclosure.").
18 This instruction or safe harbor would explicitly exclude protections from affirmative material misrepresentations.
19 Chairman Paul S. Atkins, Speech, Remarks at the Texas A&M School of Law Corporate Law Symposium (Feb. 17, 2026),
available at https://www.sec.gov/newsroom/speeches-statements/atkins-02-17-2026-remarks-texas-am-school-law-corporate-

report that their risk factors would shorten in length without affecting material information if a safe harbor
were adopted. Additionally, 84% of Society members indicate their risk factors' length would be reduced
if it were clear that risk factors only need to identify examples of risks and not set forth a comprehensive
description of all potential risks and the ways in which they could impact the registrant. Further, by clarifying the purpose and scope of Item 105 disclosures, registrants and investors could more easily focus on other required disclosures to understand other material aspects of a registrant's operations and
financial results. For example, material events and uncertainties known to a registrant's management that
are reasonably likely to cause reported financial information not to be necessarily indicative of future operating results or of future financial condition would continue to be reported pursuant to Item 303

(MD&A), and registrants would not be required to also amend their risk factor disclosures to address those same events or uncertainties.20

To supplement these changes, the following revisions are also recommended to further encourage registrants to tailor the risk factor discussion to their unique, material risks:

Reinforce concise risk effect descriptions. Item 105 should include an instruction encouraging registrants to avoid duplicative risk impact disclosure and to assume that reasonable investors will understand how disclosed risks could affect them. For example, the instruction could encourage registrants to provide a description at the beginning of their risk factors that lists in one place the ways any of the disclosed risks could negatively affect the registrant or its securities. This approach would reduce overall length by eliminating the need to restate the same potential consequences of each risk identified within each individual risk factor.

Eliminate the risk factor summary. In practice, the risk factor summary adds to registrants' reporting burdens and lengthens Item 105 disclosure with duplicative information that provides limited additional information to investors.

Encourage reasonable disclosure lengths. While the Society does not support strict page limits, the Commission could include non-binding guidance that most registrants should be able to describe their most material risks concisely and without unnecessary duplication. Most Society registrants surveyed (87%) do not support the adoption of strict page limits, and the Commission has rejected a page-limit proposal at least twice (in 2019 and 1997).21 A page limit could also curtail a registrant's ability to include disclosure that is informative for investors and protective for the registrant, and therefore would be inconsistent with the Commission's principles-based approach and the best interests of registrants and their investors.

Clarify general risk factors. Society registrants surveyed indicate that if the SEC adopted and maintained a list of general risk factors, nearly 76% of respondents are very or somewhat likely to utilize

law-symposium ("The Commission could adopt a rule stating that failure to disclose impacts from publicized events that are reasonably likely to affect most companies will not constitute material omissions for purposes of some or all of the federal securities laws' anti-fraud rules. Such a safe harbor could incentivize companies to include fewer generic risk factors by shielding them from liability for events related to those generic risks. After all, if companies are not compelled to catalogue nearly every conceivable contingency to guard against hindsight litigation, then they can focus on risks that are more distinctive to their business.").

20 Commissioners Hester M. Peirce & Mark T. Uyeda, Statement, Statement Regarding Administrative Proceedings Against SolarWinds Customers (Oct. 22, 2024), available at https://www.sec.gov/newsroom/speeches-statements/peirce-uyeda-statement-solarwinds-102224 ("To the extent that an event has occurred and has materially affected the company, it is generally required to be disclosed in another part of a filing [other than the risk factors]"); Brief of the Society for Corporate Governance as

Amicus Curiae in Support of Petitioners at Section II (Aug. 2024), Facebook, Inc. v. Amalgamated Bank, 604 U.S. 4 (2024)
(describing the areas of the Form 10-K beyond the risk factors "that require companies to describe the recent activities and
condition of the company, including materialized risks" as Items 101, 103, 303, and 106 of Reg. S-K).
21 Modernization of Regulation S-K Items 101, 103, and 105, available at https://www.sec.gov/files/rules/final/2020/33-
10825.pdf (discussing the SEC's rejection of a strict page limit in both 1997 and 2020).

it. To avoid the need for constant updating, Item 105 could provide a relatively high-level list of examples of the types of risks that typically impact most or all registrants. Examples could include the
risks from: failures in internal controls or disclosure procedures; stock market volatility; global or national
economic events, such as recessions or financial crises; global public health events; and geopolitical events, such as wars and armed conflicts. Outlining these risk categories could make it more feasible for
registrants to pare back disclosure on those topics and instead focus only on the ways those events present
materially different or significant risks for that registrant (e.g., it has: a history of material weaknesses in
its internal controls; a low level of trading that makes it particularly susceptible to significant market swings; a business highly dependent on imported goods, and so tariffs have outsized impacts; or a majority of its business operates in or relies on the particular region(s) in conflict).22

C. Item 303 – Management's Discussion and Analysis of Financial Condition and
Results of Operations

Society members recognize Item 303 as the single most financially material and investor-useful narrative
disclosure in a registrant's SEC reports. Ninety-three percent of responding registrants and 85% of responding law firms rank MD&A as a top four financially material item. Of Society registrants surveyed, 78% indicate they frequently or occasionally engage with investors regarding MD&A. At the
same time, nearly 60% of Society registrants surveyed believe the resources required to gather, review,
and approve MD&A disclosures are disproportionately burdensome to the level of financial materiality
and investor interest. It is precisely because MD&A is so important that the following targeted refinements beyond those made in the 2020 amendments could meaningfully improve both the quality of
material information conveyed to investors and the efficiency with which registrants prepare these disclosures. The Society's recommendations seek to reduce duplication, focus disclosure on material
trends and performance drivers, and give registrants greater flexibility to present their business narratives
in a manner that is genuinely useful and informative.

Reinforce that MD&A disclosure is principles-based. The Society recommends that the Commission solidify the traditional, principles-based approach to MD&A that empowers registrants to focus their narrative on the matters most material to their business. While the 2020 amendments sought to address
this with targeted changes, frequent staff comments asking for granular detail on the drivers of individual

changes have led to MD&A disclosures that frequently give a dry line-by-line recitation of changes in each financial statement line item rather than providing an insightful look into management's views. The
Society recommends explicit guidance that discussing immaterial line items is not required.
The core principle underlying MD&A—providing investors with management's perspective on the company's financial condition, results of operations, and known trends and uncertainties, as articulated in
the objectives section added by the 2020 amendments—should remain the organizing framework. However, remaining prescriptive sub-items that require disclosing information that is not material to the
registrant's business and are duplicative of information disclosed elsewhere in the filing should be made
expressly subject to a materiality qualifier. If the Commission retains a list of suggested discussion topics, it should make clear that registrants need only address those topics that are material to their particular business.
22 We acknowledge that the SEC chose not to take this approach when adopting the 2020 amendments to Item 105.
Modernization of Regulation S-K Items 101, 103, and 105, available at https://www.sec.gov/files/rules/final/2020/33-10825.pdf
("[W]e do not believe that additional clarification is necessary regarding the types of risks that would constitute a general risk
factor, as suggested by some commenters. Because the existing rule requires registrants to explain how a risk affects them, we
believe registrants should be well-positioned to determine the particular nature of a risk."). The many generic, boilerplate risk
factor disclosures made by companies since those amendments were adopted suggest that such a clarification could have been
helpful.
9
Eliminate duplication within the periodic report. Society members consistently identify duplication across sections of the periodic report as one of the most burdensome aspects of MD&A preparation. Despite the 2020 amendments eliminating certain duplicative requirements (such as the contractual obligations table), substantially similar information continues to appear across multiple sections of the
periodic reports, including the business description (Item 101), legal proceedings (Item 103), risk factors
(Item 105), the financial statements and related footnotes, and MD&A itself.
While the Society's members recognize that each of these sections serves a distinct purpose, coordinating
substantially overlapping disclosure across these sections is among the most time-consuming aspects of
annual and quarterly report preparation. This requires extensive involvement from internal disclosure teams, financial reporting staff, business unit leaders, and outside counsel, and the risk of inadvertent
inconsistencies across sections adds an additional layer of review and compliance cost.
Similarly, Item 303(b)(3) requires disclosure of critical accounting estimates—an area that substantially
overlaps with the financial statement footnote disclosures required by U.S. generally accepted accounting
principles. Society members report that this disclosure is often a near repetition of footnote content, repackaged in narrative form to satisfy the Item 303 requirement. Eliminating this Item or permitting cross-reference to the financial statements would reduce preparation burdens and avoid the

interpretive
tension that arises from presenting what is essentially the same information under two different frameworks.
The Society recommends that the Commission take three complementary steps to address the pervasive
duplication described above:
x First, expressly permit registrants to use cross-references across sections of the periodic report to avoid repeating substantially similar disclosure. Some cross-referencing is currently permitted, and the 2020 amendments added Instruction 3 to Item 303(b) to emphasize that MD&A should supplement rather than duplicate disclosure already provided in the filing. However, an express, broad permission would give registrants the confidence to streamline their filings without concern that omitting information in one section will be treated as a material omission even when the information is clearly presented elsewhere.
x Second, work to allocate specific disclosure topics to specific sections of the periodic report, thereby reducing the instances in which multiple Items require disclosure of the same or similar information. The Society recognizes that this is a broader, long-term undertaking, but believes it is essential to the Commission's stated goal of streamlining Regulation S-K. In the interim, expressly permitting cross-references would provide meaningful near-term relief. The Society also encourages the Commission to coordinate with accounting standard setters to align the requirements of MD&A with the financial statement footnote requirements, further reducing unnecessary duplication.
x Third, synchronize revisions to Regulation S-K with a review of Regulation S-X to reduce inconsistent or misaligned disclosure requirements, eliminate unnecessary duplication, and enhance usability of disclosures23
.
23 The Society recommends that there be a more general harmonization of the Regulation S-K and Regulation S-X requirements.

Require year-to-date interim reporting requirements only when they provide additive material information. Item 303(c) requires management to discuss material changes in results of operations with
respect to year-to-date periods. For registrants filing quarterly reports, this often produces a second, substantially overlapping discussion of the same trends and variances already covered in the quarterly
comparison. While year-to-date analysis may be material for certain businesses with significant seasonality, for many registrants it adds length to an already extensive section without adding meaningfully new or material information.
The Society recommends that the year-to-date discussion in interim reports be expressly optional, permitting registrants to include year-to-date analysis when it provides material information not already
conveyed in the quarterly discussion (e.g., for businesses with significant seasonality), but not requiring it
as a default. This revision would reduce registrant burden for the many registrants for which the year-to-
date discussion is largely repetitive of the quarterly discussion, while preserving the ability of registrants
to provide year-to-date information when it is material to their business.
Expressly allow registrants to focus on material updates since the last periodic report. Without express permission to omit background information provided in the Form 10-K or to remove prior interim
period disclosures since the Form 10-K was filed, MD&A sections tend to grow in length from period to

period as registrants add new discussion without removing prior period content that is not relevant to the
current quarter.
The Society recommends revising Item 303 to make clear that, in interim period filings, registrants may
provide MD&A disclosure in the form of material updates relevant to that quarter without repeating
background discussion already included in the most current Form 10-K. Where the prior annual report
has described the underlying business, known trends, key drivers, liquidity framework, and other baseline
matters, requiring registrants to restate that same information in quarterly filings drives duplicative, long,
and boilerplate disclosure. Registrants should be expressly empowered to focus interim MD&A on
material changes since the last annual report or prior interim disclosure, including developments in results
of operations, liquidity, capital resources, and known trends and uncertainties, while incorporating prior
background or foundational disclosure by reference or assuming that investors have access to registrants'
prior periodic reports through EDGAR or the registrant's website. This approach would better align
interim MD&A with its core purpose of explaining what has changed and why it matters, reduce
repetitive disclosure that obscures genuinely important developments, and improve readability for
investors without depriving them of material information.
Consider reforms so that fear of litigation does not hamper good faith, informative disclosures. One
of the most significant challenges Society members identify is that fear of litigation risk shapes disclosure
decisions. MD&A expressly calls for forward-looking discussion of known trends and uncertainties.24
The concept of "known uncertainties" can be difficult to apply in practice, particularly when assessing
forward-looking developments, and these statements can form the basis of securities fraud claims if
subsequent events develop differently than anticipated, whether due to a failure to identify a known trend
or uncertainty, or because disclosed trends do not materialize as anticipated.
24 Item 303(a) states that MD&A "must focus specifically on material events and uncertainties known to management that are
reasonably likely to cause reported financial information not to be necessarily indicative of future operating results or of future
financial condition. This includes descriptions and amounts of matters that have had a material impact on reported operations, as
well as matters that are reasonably likely based on management's assessment to have a material impact on future operations."
Item 303(b) contains requirements to identify "known trends or any known demands, commitments, events or uncertainties that
will result in or that are reasonably likely to result in the registrant's liquidity increasing or decreasing in any material way" and
"[d]escribe any known material trends, favorable or unfavorable, in the registrant's capital resources."

The Society encourages the Commission to consider structural reforms that could reduce the chilling
effect of litigation risk on MD&A disclosure. For example, the Commission could provide clearer
guidance on the application of the Private Securities Litigation Reform Act's safe harbor for forward-
looking statements in the MD&A context. Alternatively, the Commission could revise Item 303 to
suggest, rather than mandate, forward-looking disclosures.

IV. Recommendations for More Significant Revisions to Items that May Be Considered Material by Survey Respondents:

A. Item 103 – Legal Proceedings

The Society recognizes that information regarding certain legal proceedings can be financially material and a point of investor engagement. Of Society registrants surveyed, 29% report occasional investor engagement and 2% report frequent investor engagement on litigation matters, while 69% report engaging with investors on litigation rarely or never. However, current Item 103 disclosure is frequently duplicative of other disclosures, forces disclosure that is premature and therefore potentially confusing or misleading and overemphasizes certain categories of legal proceedings such as environmental litigation that may be immaterial to registrants. Society members report that the current framework requires significant internal and external resources, particularly in assessing early-stage matters and applying separate, immaterial standards for environmental proceedings. Expressly codifying a simplified, principles-based materiality standard across litigation matters would reduce registrants' burden, improve consistency, and provide more predictable disclosure obligations, while reducing the risk that the disclosure itself confuses investors or becomes a catalyst for litigation. This approach would also better highlight material information for investors. The Society offers the following specific recommendations.

Require disclosures when proceedings have been filed or are known to be formally commenced. Item 103(a)'s requirement to disclose legal proceedings that are "pending" or "known to be contemplated" by governmental authorities requires registrants to speculate about whether potential litigants will follow through with suits they have threatened verbally or in a demand letter or whether preliminary governmental inquiries will advance to a formal investigation. This speculation can result in premature disclosure of matters that may never advance or become material. In fact, 59% of Society registrants surveyed report disclosing immaterial matters under Item 103 due to fear of being second-guessed. Society members also report that some plaintiffs (or their attorneys) are aware of this disclosure threshold and opportunistically attempt to use it to force settling meritless claims. The Society recommends revising Item 103 to only require disclosing material legal proceedings that have actually been filed or are known to be formally commenced and eliminate the "known to be contemplated" standard in Item 103(a). This formulation would provide investors with information at a stage where meaningful assessment is possible, while reducing speculative and potentially confusing or misleading disclosure regarding matters that may never materialize.

Eliminate the separate, fixed threshold for environmental matters. The separate disclosure threshold for environmental proceedings under Item 103(c)(3) is difficult to apply and can inappropriately emphasize environmental litigation when that category of proceedings may otherwise be immaterial to a registrant's business. Of Society registrants surveyed, 57% report that they have been required to include immaterial disclosures under this Item. The Society recommends eliminating the separate disclosure thresholds under Item 103(c)(3)(ii)-(iii) for environmental proceedings in favor of the same principles-based materiality standard that governs disclosure of all other legal proceedings. A unified standard would better align disclosure with investor needs by focusing attention on proceedings that are

material to
an understanding of the registrant's financial condition and operations regardless of the cause of litigation.
12
Revise Item 103 to not give rise, itself, to litigation risk. Society members have expressed significant concern about requirements to include legal demand amounts, settlement amounts, or other uncertain
quantitative exposure data. This information is inherently speculative and potentially misleading as it pertains to a registrant's potential liability, especially early in legal proceedings. Additionally, Society members note that such disclosures can give current litigants leverage and attract additional litigation,
including strike suits.
The Society recommends the Commission revise Item 103 to clarify that a registrant is not required to
disclose a legal proceeding at its inception where, based on the facts then known and a good-faith application of the traditional federal securities law materiality standard, the registrant reasonably concludes that the matter is not material. At the outset of a proceeding, the operative facts, legal theories,
potential exposure, procedural posture, and likelihood of adverse outcome are often uncertain, and a rule
that effectively compels early disclosure in the face of that uncertainty encourages protective over-disclosure rather than decision-useful information. The Item should further clarify that a registrant may
determine, as developments occur, that a previously undisclosed matter has become material, and may
commence disclosure at that time without implying that the earlier omission was improper. Express clarification of this kind would better align Item 103 with core materiality principles, reduce immaterial and potentially misleading disclosure, and promote candid, ongoing reassessment as a proceeding evolves.25
B. Item 403 – Security Ownership of Certain Beneficial Owners and Management
Of Society registrants surveyed, 85% report that the effort to gather, review, and approve Item 403 disclosures is burdensome given the level of investor engagement and financial materiality of the disclosures.26 The Society recommends the following revisions to modernize beneficial ownership disclosure and realign it with how investors actually access and use ownership information today.
Revise Item 403(a) to identify significant shareholders by name only or eliminate significant shareholder reporting altogether. Requiring registrants to identify and quantify 5% beneficial owners is duplicative of the Section 13 reporting regime, which provides ongoing, event-driven beneficial ownership reporting, including distinctions between active and passive investors and, where applicable,
disclosure of investment intent. These filings are publicly available to investors and registrants simultaneously on EDGAR. In addition, transactional disclosure requirements, such as those applicable
to mergers, tender offers, and significant equity issuances, provide enhanced ownership and control information at moments when investor decision-making risk is highest. Having registrants repeat this information under Item 403 adds little and requires registrants to assume unnecessary risk for inaccurate
information derived from third-party filings. That is especially true today, when ownership of public companies is concentrated to a significant degree in large institutional investors holding passive index or
other broadly diversified funds.
The rule's usefulness is also impacted by a timing mismatch: Item 403 requires disclosure as of the most

recent practicable date known to the registrant, but Schedule 13G amendments to initial ownership reporting are now due 45 days after the calendar quarter in which the beneficial owner determines a material change in ownership has occurred rather than 45 days after the calendar year in which any

25 The Society additionally notes that Accounting Standards Codification 450 provides guidance regarding litigation disclosures,
including when litigation, and what related amounts, must be disclosed in the commitments and contingencies note in a
registrant's periodic reports on Form 10-K. Similarly, Rule 10-01 of Regulation S-X governs when material litigation
contingencies and related amounts must be disclosed in interim financial statements included in a Form 10-Q.

26 Item 403 requires a public company to disclose in tabular form information about the beneficial ownership of its equity
securities by directors, executive officers, director nominees, significant stockholders (generally those owning more than 5%),
and management as a group, using the SEC's beneficial ownership standard set forth in Rule 13d-3.

change occurred. This formulation presents two issues for registrants. First, because Schedule 13G filers
are required to amend only after the end of a calendar quarter in which a material change occurred, registrants do not have the ability to rely on the most recent annual 13G filing. Instead, registrants are not
likely to have public information that a large institutional investor's position has changed until after the
investor determines that the change was material and the investor's quarter closes, which can leave registrants including known stale institutional ownership information in their own filing. Second, even in
those circumstances in which investors do file a 13G, the due date is 45 days after the investors' quarter-
end, which may be incongruous with the registrants' filing schedules. This practically results in registrants being compelled to file information that they know is either from a stale 13G filing (which may now be more than a year old), or more current information from the registrants' shareholder services
department that may be inaccurate or incomplete.

To remedy these issues, the Society recommends modifying Item 403(a) to (i) identify significant shareholders by name only, or (ii) eliminate significant shareholders (who are not insiders) from Item 403(a) altogether, given that the information is accessible to investors and the registrant at the same time
– when the Form 13G is filed by the reporting holder. If the Commission determines to keep this requirement, the Society recommends the rule include a safe harbor for information registrants derive in
good faith from the most recent Form 13G or 13D filings or from registrants' more recent records.

Revise Item 403(b) to permit registrants to provide information in a tabular format as of the end of the last fiscal year rather than "the most recent practicable date" for disclosures in the annual report and proxy statement. "The most recent practicable date" is ambiguous, and registrants have historically received comment letters suggesting it may mean something more current than the end of the
prior fiscal year. Society members report that gathering, compiling, and drafting information required by
403(b) is a time-consuming and lengthy process, requiring interdependencies with third parties and multiple departments across a registrant. For example, to gather an officer's current security ownership, it

is common to engage with separate administrators for all of the accounts in which the officer may hold
stock or stock interests, including 401(k) plans, individual retirement accounts, deferred compensation
plans, the registrant's captive broker, private brokerage accounts, employee stock purchase plans, equity
compensation plans, and shareholder services, particularly when those accounts are enrolled in a dividend
reinvestment program or are in 401(k) accounts with auto-investment. Practically, there are time intervals
between sending requests for information to separate administrators, receiving reports back, validating
those reports, compiling those reports into a unified ownership number, drafting the disclosure, and
completing a multi-party disclosure review process. Often these inquiries are done in conjunction with
year-end inquiries of these parties in connection with preparing the registrant's Form 10-K. Given that
context and the lengthy timelines required for preparing the disclosure, the Commission should clarify
that the end of the prior fiscal year is sufficiently "recent" for providing 403(b) disclosures in the annual
report or a proxy statement for a regularly scheduled shareholder meeting. This approach preserves the
relevance of the information provided to investors while accounting for the practicalities of producing the
disclosures.27

Revise Item 403(b) to give registrants the flexibility to include information relevant to an insider's
total stock holdings in supplemental columns of the table to more closely align this table with the
Section 16 reporting regime. Society registrants note that current Item 403(b) disclosure requirements
result in unnecessary burdens, the inclusion of immaterial information, and the underreporting of
beneficial owners' true economic interests by relying on the beneficial ownership test in Rule 13d-1. Of
Society registrants surveyed, 81% report immaterial disclosures are generated by narrative footnotes
describing indirect ownership or attribution that add complexity without investor value. Society members

27 The Society further notes that real-time disclosures regarding volitional changes in director and named executive officer
ownership changes are transparently available to investors in Section 16 filings.

also report that the tabular presentation is confusing to investors because it is inconsistent with ownership
information available to investors in Section 16 filings and often omits a significant number of shares
owned but not exercisable within 60 days (such as those located in deferred compensation plans or other
retirement accounts). Giving registrants the flexibility to include in the table information relevant to
insiders' total holdings such as all direct and indirect holdings, or synchronizing the presentation of
information in this table with the registrants' Section 16 filings, rather than relying on the 13d-1
beneficial ownership test, would provide investors with a more accurate picture of insiders' economic
interest in the registrant.

Revise Item 403(b) to eliminate group director and executive officer disclosure. Item 403(b)'s

requirement to disclose the total number of shares owned by all current directors, nominees, and executive officers as a group is time-consuming for registrants to prepare, does not add material information, and does not meaningfully improve investor understanding. If the Commission determines
to keep Item 403(b), the Society recommends that this group presentation be included only if the directors
and officers as a group own 5% or more of the registrant.
Revise Item 403(b) to permit omitting information for directors and executive officers who are no longer in their role on the date of the filing. Insiders' cooperation is necessary for registrants to accurately obtain information regarding their security ownership, both in the form of completing questionnaires and obtaining permission to speak with certain stock account administrators that may be
controlled by the insider. Registrants should not be burdened by pursuing security ownership information
from directors and officers who have departed prior to the date of the relevant filing containing the information, as those individuals have no obligation to cooperate and their share ownership does not provide meaningful information to investors. If the Commission determines to keep this requirement, the
Society recommends providing registrants with a safe harbor for registrants relying in good faith on the
latest Section 16 filing or the registrant's latest internal records.
Integrate interpretive guidance regarding certain matters into Item 403. Reliance on interpretive guidance creates significant uncertainty and inefficiency under Item 403, particularly Corporate Finance
Interpretations that are not reflected in the rule itself. As a result, registrants frequently provide extensive
footnotes to address expectations relating to attribution, shared voting or dispositive power, or the treatment of indirect ownership interests. Revising Item 403 to expressly incorporate key interpretive concepts into the rule and tabular disclosure framework would reduce ambiguity, promote consistency
across filings, and improve comparability for investors.
C. Item 407 – Corporate Governance
Both registrants and investors view certain corporate governance matters as material. Of Society registrants surveyed, 63% report frequent or occasional investor engagement. However, 76% of Society
registrants surveyed report that efforts associated with gathering, reviewing, and approving disclosures
required by Item 407 are unduly burdensome given the level of financial materiality and investor interest.
Aspects of Item 407 cited as most often resulting in immaterial disclosures include duplication of materials available on the registrant's website (97%), number of meetings held by the Board and committees (74%), and committee composition (56%). While Item 407 elicits disclosure that is material
to investors, the Society recommends several refinements to reduce disclosure volume, eliminate redundancy, and provide investors with the most current relevant information.
Eliminate the requirement to apply committee-specific independence standards to the full board when the registrant does not maintain separately designated audit, nominating, or compensation committees. Where the board performs audit, nominating, or compensation committee functions as a full
board, director independence under the applicable exchange standards should be sufficient. Requiring

registrants to apply committee standards to a governance structure that does not exist is confusing, redundant, and a recurring source of interpretive difficulty. Society members and their outside counsel further note this particular requirement creates meaningful interpretive difficulty in practice, as it compels them to mechanically apply a regulatory framework that was designed for a governance structure their boards do not use.

Eliminate the formal diversity policy disclosure requirement. The Society supports retaining the requirement to describe whether, and if so how, the nominating committee or board considers diversity (as defined by the registrant) in identifying director nominees, but eliminating the separate requirement to disclose whether the registrant has a formal diversity policy, how that policy is implemented, and how its effectiveness is assessed in Item 407(c)(2)(vi). The second layer often duplicates the underlying discussion of how diversity is considered, can lead to formalistic "policy" and process descriptions, and encourage defensive drafting.

Limit the role of executive officers in executive compensation to the CD&A. Item 407(e)(3)(ii) disclosure regarding the role of executive officers in determining or recommending executive compensation should be eliminated because it substantially overlaps with the Compensation Discussion and Analysis required by Item 402(b)(2)(xv). Investors already look to the CD&A as the principal explanation of compensation decision-making and the source for useful context. Requiring the same information to appear again elsewhere in the same filing adds repetition, not clarity.[28]

Permit Items 407(c)-(e) to be satisfied by cross-reference or hyperlink for the most current information. The Society recommends the Commission permit registrants to comply with Item 407(c) through (e) by providing a clear cross-reference or hyperlink to applicable committee charters or other publicly available governance documents, without formal incorporation by reference.[29] These narrative disclosures were cited by 96% of Society registrants surveyed as most often resulting in immaterial disclosures. A streamlined cross-reference mechanism would direct investors to the most current authoritative source while reducing duplication and disclosure volume.

Reassess scaled disclosures under Item 407(g). The Society recommends reassessing Item 407(g) to determine whether additional scaled disclosure or exemptions are appropriate for smaller reporting companies and emerging growth companies. The current accommodations are limited. Additional scaling in appropriate areas would better reflect the differences in size, complexity, and resources between those registrants and larger registrants and would align Item 407 more closely with the broader

28 This recommendation is consistent with the original design of the CD&A framework. When the Commission adopted the current executive compensation disclosure regime in its 2006 rulemaking, the CD&A was conceived as the comprehensive, integrated narrative for understanding all material aspects of compensation decision-making, including the role of management in that process. See Proposed Rule: Executive Compensation and Related Party Disclosure, Release No. 33-8655; File No. S7-03-06 (Jan. 27, 2006), available at https://www.sec.gov/files/rules/proposed/33-8655.pdf; see also Final Rule: Executive

Compensation and Related Party Disclosure, Release No. 33-8732A; File No. S7-03-06 (Sep. 8, 2006), available at
https://www.sec.gov/files/rules/final/2006/33-8732afr.pdf. The Society notes that it previously recommended that this
information be moved from the CD&A to Item 407(e)(3)(ii) in its comment letter on Item 402. Given the ability to comment on
potential revisions of Regulation S-K as a whole, on further reflection, the Society believes the proper location for this disclosure
is in the CD&A.
29 The Society does not propose that this mechanism constitute formal "incorporation by reference" within the technical meaning
of that term under the Securities Act of 1933, as amended (the "Securities Act") or the Securities Exchange Act of 1934, as
amended (the "Exchange Act") rules, which carries distinct legal consequences including with respect to liability. Rather, the
Society recommends a streamlined cross-reference or hyperlink mechanism that satisfies the informational purpose of the Item
407 narrative requirements without importing the legal consequences of formal incorporation by reference—which would better
align with the Commission's treatment of hyperlinked disclosures under, for example, Item 406(c)(2) and Item 407(b)(2).

scaling approach in Regulation S-K.30 This approach would reduce disproportionate compliance costs and
allow smaller registrants to allocate resources more efficiently.
D. Item 601 – Exhibits
Item 601 currently requires registrants to disclose exhibits in a manner that meaningfully increases the
costs of preparing filings and add unnecessary length to periodic reports, while providing little material
information to investors. Of Society registrants surveyed, 92% report rarely or never engaging with investors on Item 601 materials.
In addition to tangible costs, preparing exhibits requires substantial internal and external stakeholder time
and resources: over 80% of Society registrants surveyed report that accounting/finance and internal legal
must review, prepare, or sign off on exhibits, 77% report outside counsel must review exhibits, and approximately 70% report the process requires full board and/or disclosure committee review.
Approximately 10% of registrants surveyed consider exhibits' preparation time to be reasonable compared to the exhibits' financial materiality or investor interest, while over 90% reported that the processes and practices to support exhibit filings were burdensome to the business. Outside counsel
confirm this burden, with 77% reporting that they frequently advise clients on exhibit disclosures, and 78% perceiving the process to be a frequent or occasional burden for clients.
To decrease the burden and costs to registrants and limit exhibits to only those that provide material information, the Society recommends the following reforms.
Clarify "ordinary course" exception to material contract exhibit filing requirements. Of Society registrants surveyed, 94% report that prescriptive rule requirements or categories most often drove immaterial exhibit filings, and 52% and 40%, respectively, considered ordinary course contracts and non-
substantive agreements to frequently be immaterial. We therefore recommend the Commission revise

Item 601(b)(10) to better ensure that registrants do not need to file ordinary course contracts. Similarly, we recommend the Commission remove the presumption that executive officer or director compensation contracts or arrangements are material under Items 601(b)(10)(iii)(A) and (B). Of Society registrants surveyed, 73% report executive compensation agreements are often immaterial and 52% report executive compensation plan exhibits are unnecessary because their terms are described narratively elsewhere. Other areas of Regulation S-K already require that registrants provide certain key details about their director and executive compensation programs. The granular details of every compensation contract or arrangement do not meaningfully add to the total mix of information. Instead, registrants should be permitted to apply the same materiality standard applicable to other exhibits and to assess on a case-by-case basis which agreements would provide material information to investors. A full 94% of Society registrants surveyed report that eliminating executive compensation agreements and plans—the material terms of which are otherwise described in narrative disclosure—would reduce exhibits without reducing material information.

Eliminate certain exhibit requirements. We recommend removing the following exhibit requirements:

y Description of Securities Exhibit – Item 601(b)(4)(vi). This exhibit is unnecessary, as it duplicates information that is readily available to investors in a number of other documents, including the certificate of incorporation and bylaws, registration statements, periodic reports, and proxy statements.

30 See Items 101, 303, 305, 402 and 404.

y Clawback Policy Exhibit – Item 601(b)(97). This exhibit's contents are established by applicable stock exchange standards, resulting in substantially similar content across public companies' policies and no additional material disclosures to investors. The Society additionally notes that, to the extent relevant to registrants compensation programs, registrants describe their approach to clawback of executive compensation in their CD&As.

y Subsidiary Structure Exhibit – Item 601(b)(21). This exhibit does not provide investors with meaningful or material information and requires a disproportionate amount of time to prepare.

y Mine Safety Disclosure Exhibit – Item 601(b)(95). This highly specialized exhibit applies to a small group of public companies and should be removed and replaced with a standalone Form SD filing requirement.

y Insider Trading Policy Exhibit – Item 601(b)(19). See our detailed discussion in Section V.F.

In addition, we recommend that the Commission simplify or eliminate the fee calculation table in Item 601(b)(107). This exhibit can be complex to prepare and is, based on the experience of members, prone to errors and filing rejections and delays due to that complexity.

Eliminate or shorten exhibit lookback for newly reporting registrants. We recommend eliminating the two-year lookback period for newly reporting registrants in Item 601(b)(10)(i)(A). This change would reduce the reporting burden associated with public company registration and enable registrants to focus on the exhibits material to the business as of filing. In the alternative, the lookback should go back only one year rather than two years.

Clarify when legacy transaction agreements can be removed. The Society recommends clarifying that

agreements included in a Form 10-K under Item 601(b)(2) relating to a plan of acquisition, reorganization, arrangement, liquidation, or succession can be removed from the exhibit list after a reasonable period of time. The Item does not currently address when such agreements can be removed.

As a result, registrants have retained legacy merger agreements for years after the transaction is completed, adding outdated information to an already lengthy exhibit list. Of Society registrants surveyed, 70% of members report inoperative or legacy agreements to be among the most commonly immaterial in exhibit lists.

No Form S-3 eligibility loss due to untimely filed agreements under Item 601(b)(10)(iii). Instruction I.A.3(b) to Form S-3 should be amended to include Item 601(b)(10)(iii) among the enumerated exceptions, such that a registrant's failure to timely file management contracts or compensatory plans, contracts, or arrangements during the preceding twelve calendar months would not result in disqualification from the use of Form S-3. Under this approach, registrants would remain subject to liability under the Securities Act of 1933 ("Securities Act") for noncompliance with applicable disclosure requirements but would not incur the additional consequence of losing short-form registration eligibility solely as a result of such an omission, which can easily be due to administrative error. This change would align the treatment of Item 601(b)(10)(iii) with other disclosure items already excepted under Instruction I.A.3(b), reflecting a more calibrated approach to Form S-3 eligibility.

Modify treatment of supplemental materials. In connection with Items 601(b)(2)(ii) and 601(b)(10)(iv), the Commission should revise its policy under Rule 418 of the Securities Act and Rule 12b-4 of the Exchange Act regarding the treatment of supplemental materials submitted to the Staff. Specifically, rather than requiring the registrant to submit a request for such materials to be returned to the registrant, we suggest that the default treatment be that the materials are destroyed, or if requested by the registrant, returned to the registrant. This modification would better align how supplemental materials are

handled with modern information management practices and the confidential nature of the materials typically submitted under these provisions.

Permit post-filing redaction of inadvertently disclosed confidential information. Some Society members have shared informally that it can take significant time to determine and apply confidentiality redactions.31 Item 601 should be amended to permit post-filing redaction of confidential information that is inadvertently disclosed in filed exhibits if such information could have been redacted pursuant to Item 601(a)(6), Item 601(b)(2)(ii), or Item 601(b)(10)(iv). Additionally, we suggest that parallel provisions be incorporated into Item 601 to allow registrants, in limited circumstances, to delete from EDGAR any exhibits that were filed mistakenly or without the registrant's authorization. This approach would be consistent with the principles set forth in Rule 15(a) of Regulation S-T, which grant the Commission authority to prevent unauthorized EDGAR submissions and to take appropriate steps to promote the reliability and integrity of EDGAR submissions. It would also reduce the burden on smaller or newly reporting companies who may, as early filers, be more likely to experience these mistakes. The

Commission may set clear boundaries around this process, such as requiring the registrant provide a certification that the disclosure was inadvertent or unauthorized, limiting the number of times a registrant can use the process annually, and requiring the request for redaction be made promptly and in any event within a limited number of business days after the exhibit was filed.

E. Item 305 – Quantitative and Qualitative Disclosures About Market Risk

Item 305 requires registrants, regardless of industry or risk profile, to provide detailed quantitative information about material market risk using one of three prescribed methods, along with qualitative disclosure about market risk exposures and how they are managed. Although General Instruction 5.A includes a materiality threshold, registrants often feel under pressure to provide Item 305 disclosures every year regardless of whether it is material. Such pressure is the result of a variety of factors including, for example, peer company disclosure practices and fear of litigation.

The result is disclosures that most registrants view as immaterial and burdensome to prepare, with the exception of certain industries (e.g., the financial services or banking industries) where disclosures related to market risk are more likely significant. According to the Society surveys, approximately 73% of in-house counsel respondents report rarely or never engaging with investors on Item 305. The information is also considered duplicative as much of what Item 305 covers already appears in Item 105 (Risk Factors), Item 303 (MD&A), and the financial statements. Moreover, according to the Society surveys, if Item 305 disclosure were incorporated into another section, 90% of respondents report that their Item 305 disclosure would decline without losing financially material or investor-relevant information.

Rather than maintaining a separate, industry-agnostic and broadly applicable disclosure requirement, the Society recommends the Commission eliminate Item 305 and incorporate certain of its requirements in Item 303 for disclosure when material. Society registrants for whom Item 305 is material emphasize the importance of retaining the Item 305(d) safe harbor, if moved to Item 303. This structure would right-size the disclosure by continuing to require it, but only for those registrants that face material impacts from these risks. Item 303 could include an instruction that refers registrants to industry guidance, if any, to support companies' assessments as to materiality.

31 The pressure to quickly prepare redactions for material contracts has also increased following the SEC's guidance that "[r]egistrants are encouraged, as a best practice, to file [material contracts] as an exhibit to the Item 1.01 Form 8-K," noting that waiting for the next periodic report should be unnecessary given advances in electronic filing and the ability to redact documents "without submitting a confidential treatment request." See Exchange Act Form 8-K, Corporation Finance Interpretations, Question 102.05

V. Items Considered Immaterial by Survey Respondents that Require Substantial Revision, Elimination, or Consolidation Into Other Regulation S-K Items

A. Item 102 – Description of Property

Item 102 disclosures vary widely across industries. For some industries and businesses, physical properties, whether owned or leased, are material to an understanding of operations. For others, physical properties have little to no material effect on the business, including registrants that maintain small physical footprints through leasehold or other temporary interests that can easily be replaced, or that are technology-forward with little in the way of real estate holdings or occupancy.

Society registrants surveyed report including immaterial information in Item 102 disclosures due to disclosure of properties that are not material to the business (68%), boilerplate disclosure (68%), and ambiguity in applying the standard for "principal" or "materially important" physical properties (47%). Over 50% of respondents anticipate that their disclosure volume would decrease if the Item was relocated to the general business description required by Item 101(c) if material to the business.

Eliminate Item 102 and incorporate the physical property disclosures to Item 101(c) if material to the business. Including physical properties in the expansive list of topics for registrants to consider in Item 101(c) in the description of the business is consistent with the nature of that list of topics. We believe that for registrants for which physical properties are material, this change would also allow for greater consolidation and logical flow for the narrative discussion in the description of business section of reports, increasing readability for investors. For registrants without material physical properties, applying a clear materiality standard and removing the standalone disclosure requirement also removes a potentially inaccurate overemphasis on the importance of physical properties.

We also recommend revising the rule once it's relocated to Item 101(c), consistent with the general approach recommended for Item 101(c) above. Rather than calling for disclosure of location and character of property, which can provide information that has very little practical meaning for investors, we recommend that disclosure focus on information regarding physical properties that is material to investors. To accomplish this approach, we recommend removing the list of potential topics of disclosure in the text of the rule, while maintaining the current instructions to Item 102 and relocating those instructions to Item 101.

B. Item 106 – Cybersecurity

Eliminate Item 106 and incorporate material disclosures in other relevant Items. The Society recommends eliminating Item 106 because it unduly burdens registrants without benefit to investors. Where cybersecurity is material, registrants are already required to provide relevant information in Item 101 (Business), Item 105 (Risk Factors), Item 303 (MD&A), and Item 407 (Corporate Governance).32

Each of these sections permits registrants to discuss cybersecurity in a manner directly tied to their business. Requiring registrants to provide prescribed disclosures under Item 106 has paradoxically made

32 As suggested by CF Disclosure Guidance: Topic No. 2 (since withdrawn) and the Commission's interpretive release issued in February 2018, Release No. 34-82746, this disclosure requirement is duplicative of disclosure already required by Item 101 (under which disclosure of cybersecurity incidents or risks that materially affect a company's products, services, relationships with customers or suppliers, or competitive conditions is already required), Item 303 (under which

disclosure of material effects
of cybersecurity threats/incidents on results of operations or financial condition is already required), Item 105 (under which
disclosure of risks from cybersecurity threats that have affected or are reasonably likely to materially affect the registrant is
already required), and Item 407(h) (under which discussion of the board's role in overseeing management of cybersecurity risk is
already required to the extent cybersecurity risks are material to a company's business). In fact, in practice, many registrants
respond to the disclosure requirement by cross-referring to responsive disclosure elsewhere in their annual reports.
20
it more difficult for investors to identify whether cybersecurity truly is material to a registrant33 and what
aspects of cybersecurity disclosure are material.34
The Society's recommendation is supported by the following survey data:
x Overall, 65% of Society registrants surveyed report that investors rarely or never engage on this topic and an additional 27% report only occasional engagement. Only 8% of registrants surveyed report frequent investor engagement, likely reflecting the materiality of cybersecurity for those registrants.
x Nearly 86% of registrants surveyed report that Item 106 compliance efforts are disproportionately burdensome given the level of financial materiality and investor interest in the disclosure, and 65% report that Item 106 compliance results in modifying business practices, adopting or benchmarking policies, changing internal processes, or altering behavior in ways that the registrant otherwise would not. For example, some Society members report building controls, procedures, and practices to support required disclosures, even though the business does not otherwise benefit from those measures. They may also serve as an internal distraction from matters more material to the registrant's business.
x The majority of registrants surveyed report that on average eight separate groups, not uncommonly involving a total of 40 people or more, engage in the gathering, review, or approval of Item 106 disclosures.
x Nearly 73% of registrants surveyed confirm that Item 106 disclosures often result in duplicative disclosures, and 70% report these disclosures have become boilerplate.
x 89% of registrants surveyed report that if cybersecurity disclosures were incorporated into Item 101 and MD&A when cybersecurity matters are material to registrants, disclosure volume would decline without reducing material information provided to investors.
In addition to providing low value to investors and being burdensome to registrants, Item 106 disclosures
can push registrants to disclose information that is either premature and therefore potentially misleading
or at a level of detail that could be harmful to registrants. For example, Item 106(b)'s requirement that
registrants describe processes for identifying and managing cybersecurity risks "in sufficient detail" and
provide detail around previous cybersecurity incidents or risks of cybersecurity incidents and 106(c)(2)(ii)'s requirements regarding processes for monitoring "prevention, detection, mitigation and remediation" of cyber-incidents create concerns about disclosing sensitive information that could compromise businesses' cybersecurity protection and provide a roadmap to the very actors registrants are
trying to guard against, and therefore practically often result in high-level boilerplate disclosures that are
not investor-useful.

33 While Item 106(b) and (c) set forth non-exclusive lists of disclosure items that registrants should address, if applicable, in
practice most registrants feel compelled to address each item and rarely go beyond the specified items.
34 For example, Item 106(c)(2)(i) requires disclosure of management positions or committees responsible for managing
cybersecurity risks and the relevant expertise of such persons or members "in such detail as necessary to fully describe the nature
of the expertise[.]" Not only does this result in more disclosure regarding skills and expertise than are required of Chief
Executive Officers or Chief Financial Officers, the detail provided is rarely helpful to investors in assessing cybersecurity risks at
any given registrant.
21
To the extent the SEC seeks to retain certain elements of prescribed considerations included in Item 106,
the Society recommends including sub-bullets or instructions for Items 101, 103, 303, and 407 that remind registrants to consider whether to include cybersecurity information if material to the registrant.
Eliminate cybersecurity XBRL tagging. The Society recommends eliminating XBRL tagging for cybersecurity disclosures regardless of where they are located.35
Eliminate Item 1.05 from Form 8-K. The Society recommends eliminating Item 1.05 from Form 8-K.
This separate requirement pressures issuers to make rushed, high-stakes materiality judgments in the
immediate aftermath of a cybersecurity incident, before the facts are known. That dynamic can lead to
premature, incomplete, or overly cautious disclosures that do little to help investors but can complicate
incident response, create litigation risk, and divert management attention at the worst possible time.
Cybersecurity incidents can already be addressed under existing disclosure principles in Item 8.01 when
they are genuinely material, making Item 1.05 an unnecessarily prescriptive overlay that adds cost, risk,
and timing pressure without corresponding investor benefit.
C. Item 201 – Market Price of and Dividends on the Registrant's Common Equity and
Related Stockholder Matters
The Society recommends eliminating substantially all of Item 201, which would modernize disclosures,
acknowledge how investor information gathering has fundamentally changed, and better align registrant
burden with investor interests.
Eliminate Item 201(a)(1)(i) requirements. The requirements are duplicative of basic cover page
requirements and therefore should not be required for Form 10-K, Form S-11, Form S-4, or Form S-1.
Eliminate Item 201(b). This provision requires stating the approximate number of holders of each class
of the registrant's common equity; however, in today's markets, the vast majority of shares are held in
"street name" by broker-dealers or banks, rather than individual investors. Accordingly, this disclosure
does not accurately reflect the registrant's shareholder base and has now become largely irrelevant for

assessing ownership concentration.
Eliminate Item 201(c). This provision requires unnecessarily repeating past dividend payment information that is widely available and in practice elicits boilerplate language regarding the board of directors' discretion to approve future dividends, neither of which provide investors with meaningful insights.
Eliminate or revise Item 201(d). Much of the information required by Item 201(d) is already disclosed elsewhere in a registrant's public filings, often in greater detail. Substantially similar information regarding outstanding equity awards, dilution, and equity plan mechanics is disclosed in the share-based
compensation footnotes to the financial statements, compensation tables in the proxy statement, Form S-8
35 More generally, the Society recommends that the Commission undertake a broader review of eXtensible Business Reporting
Language ("XBRL") requirements. Over time, structured-data mandates have expanded beyond traditional financial statement
information into cover-page data, filing-fee data, and a growing set of specialized narrative disclosures. The SEC's technical
guidance has also continued to evolve through separate XBRL guides, taxonomy updates, and EDGAR release changes. The
result is a disclosure regime that often imposes significant vendor, legal, finance, and validation burdens without a commensurate
showing that investors meaningfully benefit from machine-tagging information that is not genuinely comparable, standardized, or
decision-useful. Additionally, in certain instances, failing to tag disclosure using XBRL tagging has significant consequences. It
can mean that a registrant is not "current" with its Exchange Act reports and thus not eligible to use Form S-3, Form S-8 and
other forms.
22
registration statements and, from time to time as needed, equity plan proposals in the proxy statement. As
a result, Item 201(d) frequently operates as a prescriptive reaggregation of data already publicly available,
increasing registrants' burdens without corresponding investor benefit.
If the Commission determines to retain Item 201(d), the Society recommends it be (i) restated to require
clear cross-reference to the location(s) where required elements are already presented in substantially
similar form (e.g., proxy equity plan table; financial statement note; Form S-8), provided the disclosure is
as of the same date, complete, and (potentially) presented in a comparable tabular format, or (ii) required
(as revised above) only in the context of a proposal for shareholder approval of an equity compensation
plan.
Eliminate Item 201(e). This provision provides little value to investors compared to the real-time resources that are available to them. The graph does not present any proprietary information, but forces
registrants to organize public data over which they have no control in a one-size-fits-all graph. This requirement imposes an unnecessary compliance burden and assumption of risk for registrants and fails to
provide investors with insights beyond publicly available data.

D. Item 404 – Related Person Transactions

Item 404 is designed to guard against the risk of self-dealing and genuine conflict of interest transactions.

Item 404 should focus on transactions that present meaningful conflicts of interest, governance concerns, or the potential for significant financial detriment. In practice, however, the Item imposes overly broad disclosure obligations on registrants that require extensive internal diligence across multiple departments36 to identify, analyze, monitor, and describe a wide range of transactions that are often routine, immaterial, or otherwise do not present a risk of unfairness or misconduct. The result is a system that can be time-consuming and costly for registrants while yielding immaterial disclosure for investors.

Of Society registrants surveyed, 88% report that they rarely or never engage with investors on Item 404.

Over 93% of Society registrants surveyed report that the effort required to gather, review, and approve Item 404 disclosures is burdensome as compared to the level of financial materiality and investor engagement. Indeed, 69% of Society law firms surveyed report advising clients frequently on Item 404 disclosures. All of this points to a rule that addresses a legitimate concern, but is insufficiently calibrated to distinguish between transactions that present real conflict risk and those that do not. The Society recommends the following revisions.

Affirm that transactions arising in the ordinary course of business do not need to be disclosed.

Over 71% of Society registrants surveyed report disclosing immaterial information related to arm's-length, ordinary-course transactions. The Commission should clarify Instruction 4(a) such that transactions involving purchases of goods and services subject to usual trade terms or bona fide arm's-length transactions entered into in the ordinary course of business (as well as for any indebtedness arising

36 It is not uncommon for quarterly related party transaction processes to include initial queries by the accounting or financial reporting group of multiple departments including human resources, accounts payable, accounts receivable, charitable contributions groups, procurement, and other business operations groups with a long list of potential "related parties" that have been identified through director and officer questionnaires. Once information is received, accounting or financial reporting manually compiles all of the sources into total transactions for each related party. That information is then passed to the legal or corporate secretary department to analyze interaction of the information with the registrant's related party transaction policy and Item 404 disclosure rules. Financial reporting/accounting simultaneously assesses that information in connection with ASC 850 and Regulation S-X requirements. Each of the legal/corporate secretary departments and accounting/financial reporting drafts any disclosures required by their respective rules and those are incorporated into the periodic report, which is then reviewed by the full financial reporting team, the internal audit department, external auditors, the full disclosure committee, the full audit committee of the board, and during certain quarters the full board of directors. It is not unusual, start

to finish, for more than 50
people to interact with the related party disclosure process.
23
from such transactions) do not need to be disclosed. A safe harbor for ordinary course transactions would
reduce the universe of immaterial transactions that registrants are required to track and report, reducing
burden for the full 404 compliance cycle without adversely affecting the registrant's disclosure of material information.
Narrow and refine the "related person" definition. Of Society registrants surveyed, 57% report
including immaterial disclosures because of an overly broad definition of "related person." The definition
of "related person" currently encompasses an extended list of family members, reflecting an unfounded
presumption that executives and directors are able to identify and assist a company in tracking entities and
transactions in which numerous relatives have a financial interest. This burden is particularly acute with
respect to siblings, siblings-in-law, and step relatives who are not part of an executive's or director's
household. For example, both an executive and her spouse may have numerous siblings who are
financially independent and are employed or have financial stakes in numerous entities which may change
from time to time, placing a burden on companies and their insiders to track and timely update
information on all such relations, all based on a questionable presumption that any transaction between
the registrant and those other entities might be relevant to investors. Instead, "immediate family member"
in Instruction 1(a)(iii) should be limited, at most, to an individual's spouse, parents, and children, as well
as family members residing in the executive's or director's household. For example, we do not believe
that disclosure of an employment relationship with a financially independent relative of an executive
officer is material information to investors.
In addition, the Society recommends adding an instruction excluding any transaction involving a
shareholder that has disclosed and certified its status as an institutional or passive investor under either
Rule 13d-1(b) or (c) under the Exchange Act. Transactions with passive investors generally do not create
the kind of relationship that can influence the registrant or its officers and directors because those
investors typically invest through broad, index-driven strategies rather than through registrant-specific
commercial, strategic, or personal arrangements. They ordinarily are not counterparties selected because
of a special relationship with management, and they do not engage in the kind of negotiated, conflict-
prone dealings that raise concerns about favoritism, reciprocal benefit, or self-dealing. At the same time,
these types of investors are large and omnipresent, creating a substantial likelihood that registrants will
engage in transactions with them or their affiliates in the ordinary course of business.
Further, because registrants do not control their investors or their willingness or ability to respond to
related-party inquiries, the Commission should provide a safe harbor for related person disclosures

regarding significant investors where the registrant acts in good faith based on information publicly available or otherwise known to it.

Increase the threshold for de minimis transactions. Originally set almost 20 years ago, the $120,000 threshold is too low. Over 94% of Society registrants surveyed report that this threshold results in immaterial disclosures. Society members report that a more investor-useful standard would be a two-
pronged approach with a defined dollar value as a first filter and disclosure required only when transactions exceed both the defined dollar threshold and are determined to be material. The Society
proposes an initial filter of $250,000, indexed for inflation going forward, below which registrants would
not be required to track or disclose transactions.

Clearly define “direct and indirect material interest” to serve the disclosure goals of Item 404. Two-thirds of Society registrants report including immaterial Item 404 disclosures because of ambiguity
regarding what constitutes a “material” interest. The Society proposes a construct that would better capture the intent of 404 by focusing disclosure on circumstances when a transaction (i) may unduly influence officers, directors, or others with the ability to direct the registrant to act other than in its best
interests; or (ii) results in material payments from the registrant to a related party that are other than on an
24
arm’s-length basis. To accomplish these goals, once a transaction reaches the initial threshold of $250,000 (indexed for inflation going forward), registrants would perform a second layer of analysis focused on the transaction’s financial relevance to the registrant, officer, director, or others with the ability to direct the registrant, as applicable.37

The Society recommends applying the $250,000 (indexed for inflation) safe harbor to officers’, directors’,
and other individuals’ interest in a transaction as well, as those in a position to direct registrants (e.g.,
directors and officers) are generally unlikely to be influenced by lower amounts. For example, a $275,000 transaction would trigger related party analysis, but if the transaction inures a benefit of only
$100,000 to a director, the transaction would fall within the safe harbor and need not be disclosed. However, if in the same transaction the benefit inuring to the director were $255,000, the transaction would exceed the safe harbor and a full materiality analysis would need to be conducted.

The second-level safe harbor for a registrant’s interest in a transaction should be significantly higher than the individual safe harbor level to accomplish the intent of Item 404. To recognize the variability in
transaction materiality depending on a registrant’s size, the Society recommends that the Commission
establish a safe harbor of $1 million or 2% of the registrant’s revenue for amounts involving the registrant
directly.

Disclosure should only be required when the amount inuring to the benefit of the registrant, officer, director, or others with the ability to direct the registrant (a) reaches the above-identified amounts (e.g.,
$250,000 for an individual and the greater of $1 million or 2% of the registrant’s revenue), and (b) is determined to be material to the registrant, officer, director, or others with the ability to direct the registrant who are receiving the benefit of the transaction, either directly or through an intermediary person, entity, or arrangement.

The Society additionally recommends the Commission provide guidance on what does and does not

constitute an “indirect” interest under Item 404. For example, the Society recommends a construct that
finds an indirect interest where there is a payment or benefit that inures to the benefit of the registrant or
its officers, directors, or significant shareholders through: (i) a third party or (ii) to an entity in which the
registrant, director, officer, or significant shareholder holds, directly or indirectly, a material ownership or
investment interest sufficient to give that entity or person a meaningful opportunity to participate in the
proceeds, profits, or other economic returns arising from the transaction, in each case in an amount of
$250,000 or more for an individual officer, director, or significant shareholder, and the greater of $1
million or 2% of the registrant’s revenue for the registrant. In contrast, small, passive investments in an
entity where the registrant or its officers, directors, or others with the ability to direct the registrant have
no control, no special economic rights, and no meaningful ability to benefit from the transaction in a
manner distinct from other passive investors should not constitute an indirect interest.
Apply the financial threshold on a fiscal year basis. Currently, the financial threshold applies for “any
transaction, since the beginning of the registrant’s last fiscal year, or any currently proposed transaction,
in which the registrant was or is to be a participant and the amount involved exceeds [the specified
amount].” This requirement complicates compliance, since most registrants’ financial recordkeeping
processes are otherwise based on their fiscal years. A common scenario arises in the context of disclosing
an at-will employment relationship of executive officers’ family members, in which a family member’s
annual compensation (including a year-end bonus) may be less than the reporting threshold, but tracking,
analysis, and disclosure might still be required due to the assessment encompassing all of the prior year’s
37 Transactions would not need to be tested as to whether they are material to third parties that cannot direct or substantially
influence the registrant. Even if a transaction were material to such third parties, if it is not material to the registrant or its
officers, directors, or others with the ability to direct the registrant, that information is not investor-useful.

compensation and all compensation paid to date during part of the current year. The burden could be
alleviated by revising Instruction 3 to Item 404(a) to provide that the amount involved in any transaction
is to be analyzed on a fiscal year basis.
Harmonize Item 404 requirements with ASC 850, AS 2410 (formerly Auditing Standard No. 18),
and Regulation S-X. The requirements of Item 404 somewhat overlap with, but do not mirror, the
requirements of ASC 850, AS 2410, and Regulation S-X that call for disclosures of related party
transactions in a registrant’s financial statements and related footnotes. As a result, registrants must
assess different disclosure standards requiring additional time and coordination, sometimes resulting in
different disclosures that could be confusing to readers.
Eliminate the requirement of Item 404(b)(1) that registrants describe their policies and procedures
for related person transactions. This requirement generates unnecessary and largely boilerplate

policies
that mirror Item 404 and disclosure describing those policies that is simply repeated year-to-year without
any additional information that is meaningful to investors. If the Commission determines to keep the policies and procedures disclosure requirement, the Society recommends flexibility to comply with disclosure by posting the policy on the registrant's website.

E. Item 405 – Compliance with Section 16(a) of the Exchange Act

Eliminate Item 405. Forms 3, 4, and 5 are already publicly available to investors on EDGAR in near real
time. Item 405 largely requires registrants to provide information that is already available and highlights
circumstances that frequently arise from technical or administrative filing delays rather than substantive
governance failures or insider misconduct. As such, Item 405 is not calibrated to investor significance
and can potentially overstate the significance of minor lapses.

At the same time, Item 405 imposes continuing burdens on registrants that are disproportionate to any
investor benefit. Registrants must maintain tracking systems, conduct annual diligence, and prepare narrative disclosure regarding events that are often immaterial, promptly corrected, and unrelated to financial performance. Those efforts consume management and legal resources that could be better directed to disclosures more relevant to investors.

Item 405 is also misaligned with the Commission's modern disclosure framework. The SEC has already
recognized that aspects of the rule are outdated by eliminating the Form 10-K cover-page checkbox and
modifying diligence requirements to reflect EDGAR's accessibility. Those changes acknowledge that technology has largely supplanted Item 405's original monitoring function.38

F. Item 408 – Insider Trading Arrangements and Policies

The Society recommends eliminating Item 408 because in practice it has largely not resulted in disclosure
of investor-useful information, unnecessarily burdens registrants, results in inconsistent application and

38 As a more general matter, the Society urges the Commission to undertake broader Section 16 reporting reform to simplify a
current regime that too often produces duplicative filings, technical traps, and investor confusion rather than clear, relevant
insight into insider trading activity. For example, requirements to file both a Form 144 and Form 4 on the same transaction
frequently create investor and other stakeholder confusion. While Form 4 already reports actual executed insider transactions
under Section 16(a), Form 144 is a notice of a proposed sale under Rule 144 and may never result in a completed trade. In
practice, Society members have seen circumstances where investors believe transactions reported on Forms 4 and 144 represent
separate and additive transactions. SEC guidance has long recognized that a Form 144 reflects intent at the time of filing and, if
the sale never occurs, no amendment is required to report that fact, which means the public record can suggest insider selling that
did not actually happen. The Commission should modernize Section 16 reporting to focus on executed transactions, eliminate
unnecessary overlap, and make the disclosure regime more accurate, comprehensible, and useful

to investors.
26
disclosures, and requires presenting information that can be confusing or incomplete for investors. Society member surveys found that 94% of registrants report that investors rarely or never engage on Item
408 disclosures, 69% of registrants view Item 408 as disproportionately burdensome compared to the
disclosure provided, and 75% of outside counsel surveyed view Item 408 compliance as frequently or
occasionally burdensome. The majority of Society members surveyed report that preparing, reviewing,
and approving each Item 408 disclosure includes: accounting/finance, legal/corporate secretary, external
auditors, outside counsel, disclosure committee, board committee, and the full board.
Eliminate Item 408(a). Item 408(a)'s stated purpose was already accomplished through the corresponding and easily understood amendment to Form 4, requiring disclosure of whether a disclosed
trade was pursuant to a 10b5-1 trading plan and, if it was, the date that plan was adopted.39 A full 91% of
Society registrants surveyed report that eliminating Item 408(a) requirements would reduce their disclosure burden without compromising information that is material to investors.
Eliminate Item 408(b). Item 408(b) is unnecessary as there are existing federal securities laws that prohibit insider trading, and the existence of a policy does not alter this obligation or add to investor understanding. Over a third of Society registrants surveyed report that required disclosure and exhibit
filing drives them to expand insider trading policies beyond business needs due to benchmarking concerns. Society registrants surveyed also report the addition of immaterial disclosure due to fear of
second-guessing (41%) and litigation risk (32%).
If, however, the SEC retains Item 408(b), the Society recommends amending it to require that registrants
comply by disclosing their insider trading policies and procedures using one of the following: (a) including a summary of material provisions in their Form 10-K or proxy statements; (b) filing an exhibit;
or (c) posting on the registrant's website.40 Society registrants surveyed report disclosure volume could
be reduced without compromising material information by: (i) eliminating Item 408(b) entirely (100% of
respondents), (ii) permitting compliance via the registrant's website (90% of respondents), or (iii) permitting compliance either by an exhibit or narrative description (78% of respondents).
G. Item 701 – Recent Sales of Unregistered Securities; Use of Proceeds from Registered Securities
Item 701 requires registrants to provide information about sales of unregistered securities within the past
three years and, as required by Rule 463, to provide information about a registrant's use of proceeds following an initial public offering. Item 701 disclosures in periodic reports require significant effort to prepare yet provide immaterial information to investors that is not additive to information otherwise available. Of Society registrants surveyed, 92% report investors rarely or never engage on information
disclosed in Item 701 and 59% view efforts to gather, review, and approve Item 701 disclosures as disproportionately burdensome relative to the level of financial materiality and investor interest in the information disclosed. Those respondents report that preparing, reviewing, and approving Item 701

disclosures span multiple groups, including accounting/finance, legal/corporate secretary, external auditors, outside counsel, disclosure committees, board committees, and the full board. Given the

39 In fact, with respect to the proposed optional checkbox to report non-Rule 10b5-1 trading plan transactions on Form 4 and
Form 5, the staff determined not to include the optional checkbox in the final rule after determining it would not provide
investors and other market participants with useful information because the details of the transaction will already be disclosed in
the form. For the same reason, disclosure of such transactions in a registrant's periodic reports also does not provide any useful
information beyond the information already disclosed in the form.

40 Permitting website posting, rather than filing, of insider trading policies would also alleviate registrant reluctance to amend
insider trading policies and would ensure that investors have access to current versions of registrants' insider trading policies.
Similarly, alternatively permitting registrants to provide narrative summaries of the material terms of their insider trading policies
would alleviate litigation-risk concerns over amending such policies.

imbalance between registrant burden and investor benefit, the Society recommends eliminating certain
Item 701 requirements as described below.

Eliminate the three-year lookback requirement. Approximately 62% of Society registrants surveyed report that Item 701's three-year lookback most often results in providing immaterial disclosures. Item
701's requirement to disclose information for the last three years is narrowed by the specific requirements
of Forms 8-K and 10-K.41 Because Form 8-K requires registrants to disclose sales of unregistered equity
securities in excess of 1% of the number of shares outstanding since a registrant's last Item 3.02 Form 8-
K or last periodic report, Forms 10-K and 10-Q effectively require registrants to disclose unregistered sales of equity securities that the registrant may consider immaterial (i.e., less than 1% or 5%, as applicable, of the registrant's outstanding shares). If the registrant does consider previously unreported
sales of unregistered equity securities to be material, they would likely be disclosed in other sections of
Form 10-K or Form 10-Q, such as in the MD&A or notes to the financial statements.
In most cases, the registrant's intended use of proceeds has already been disclosed in offering materials,
and any truly important change in the deployment of capital can be addressed through existing MD&A,
liquidity, and general materiality-based disclosure obligations. As a result, Item 701(f) often functions less as a meaningful investor protection measure than as a technical compliance requirement that adds
information tracking, cost, and drafting burdens without corresponding informational value.

While not an amendment to Item 701, the Society recommends that the Commission consider (i) amending Form 10-K and Form 10-Q to eliminate the requirement that a registrant provide disclosure
pursuant to Item 701(a) through (e), and (ii) clarifying that Item 701 disclosure must be provided for sales
of unregistered securities within the past three years unless otherwise provided by the applicable

form or
schedule.
H. Item 703 – Purchases of Equity Securities by the Issuer and Affiliated Purchasers
The Society recommends that the SEC eliminate Item 70342 because its disclosure requirements are
generally duplicative of information in the issuer's consolidated financial statements and related footnotes.43 Additionally, to the extent an issuer's share repurchase activity is reasonably likely to impact
liquidity, it would also be addressed in the MD&A, where the discussion would have a clearer nexus to
investment decision-making by providing investors with a more holistic understanding of how such activity relates to the issuer's cash flow and financial position. The only information Item 703 adds beyond this redundant information is disclosure related to immaterial share repurchase amounts that would not be reported in these other sections.
41 Item 3.02 of Form 8-K requires disclosure pursuant to Item 7.01 for sales of unregistered securities that exceed 1% (or 5% for
smaller reporting companies) of the number of shares outstanding since the registrant's last Item 3.02 Form 8-K or last periodic
report, whichever is more recent. Item 5 of Form 10-K and Part II, Item 2 of Form 10-Q require disclosure pursuant to Item 7.01
for unregistered sales of all equity securities by the registrant during the period covered by the report that were not previously
disclosed in a Form 10-Q or Form 8-K.
42 Item 703 requires tabular disclosure of issuer repurchases of equity securities, including total number of shares purchased
reported on a monthly basis, average price paid per share, the number of shares purchased as part of publicly announced plans or
programs, and the remaining dollar value of shares that may be repurchased in the future under any such plans or programs.
43 Under ASC 505-30 (Treasury Stock), issuers must account for and disclose treasury stock transactions, including the cost of
shares repurchased and held in treasury, typically presented as a contra-equity balance on the balance sheet as prepared pursuant
to ASC 210 (Balance Sheet) and further described in the footnotes to the financial statements under ASC 505-30-50. In addition,
ASC 215-10 (Statement of Shareholders' Equity) requires a reconciliation of beginning and ending equity balances, including
separate presentation of changes attributable to share repurchases, which may include both the dollar amount and share count of
treasury stock activity.

If Item 703 is retained, the Society alternatively recommends that the Commission:
x Replace the requirement to disclose repurchases by month with a requirement to disclose by quarter;
x Clarify that companies are not required to disclose the shares withheld for taxes in connection with equity compensation plans; and
x Clarify that registrants do not need to duplicate information regarding the total shares purchased in the quarter, the quarterly average purchase price, and/or the outstanding authorization if such is being disclosed elsewhere in the same report or was disclosed in a prior report and has not changed.
I. Rule 13p-1 – Conflict Minerals
Of Society registrants surveyed, 85% report that efforts to gather, review, and approve Conflict

Minerals
Rule disclosures are disproportionately burdensome compared to the materiality of the information. Preparing the required Conflict Minerals Report demands coordination across procurement, operations,
compliance, legal, finance, and senior management, frequently involving dozens of personnel and escalating through full disclosure committee and board-level review over a compliance cycle spanning
several months. Society members that are required to file Form SD report dedicating more than 30 hours
in some cases and over 125 hours in others to complete the process, with some reporting ongoing difficulty obtaining responses from suppliers. Society members largely believe that Form SD provides no
meaningful value to investors, a view reinforced by their investor relations teams' reports of little to no
investor inquiry regarding conflict minerals disclosures. The burden also falls on a substantial number of
non-reporting supply chain companies, cascading compliance costs well beyond companies directly subject to the obligation. The disproportionality of this burden is particularly acute where conflict minerals represent a trivial component of a registrant's products or operations.
The highly granular supply chain information mandated by the Conflict Minerals Rule rarely constitutes
material information for investors. To the extent that mineral sourcing risks are material to a registrant's
business, that information is more appropriately communicated through risk factors, MD&A, and business disclosures. Many registrants already address this topic in an accessible way through sustainability reports and other voluntary disclosures, and most affected registrants have already built
robust responsible sourcing programs through supplier codes of conduct, human rights policies, sanctions
screening, and anti-corruption controls.
The Society urges Congress to repeal Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act ("Dodd-Frank Act") or, at a minimum, for the Executive Branch to invoke the statutory off-ramps in Section 13(p) permitting the SEC to revise, waive, or terminate the rule. Absent such action, the Society urges the SEC to use all available authority to scale back the
Conflict Minerals Rule, including the following measures to reduce the significant cost and operational
burdens associated with the rule.
Adopt an exemption where disclosure is duplicative of other regulatory regimes. The Conflict Minerals Rule substantially overlaps with other domestic and international regimes, including sanctions
and anti-money laundering laws; the EU Corporate Sustainability Due Diligence Directive, the EU Conflict Minerals Regulation (Regulation (EU) 2017/821); the OECD Due Diligence Guidance for Responsible Supply Chains; and the Responsible Minerals Initiative's Responsible Minerals Assurance
Process. Companies subject to these overlapping regimes are largely repackaging substantially similar
information across multiple reporting channels at significant additional cost and with no incremental benefit to investors or to the communities the rule was designed to protect.

Permit good faith reliance on supplier representations. Society members believe one option to reduce

the significant cost and operational burden of the Conflict Minerals Rule could be permitting registrants to satisfy the reasonable country of origin inquiry ("RCOI") and due diligence requirements through good faith reliance on binding contractual representations from suppliers that, as of each sale or delivery, relevant products or materials do not originate from covered countries in a manner that would trigger disclosure. This approach would reduce reliance on extensive supplier surveys and iterative validation processes, while appropriately placing the compliance obligation on suppliers, who are best positioned to assess origin. The Society proposes this as a non-exclusive safe harbor; registrants relying on binding contractual representations from suppliers would be deemed to satisfy RCOI and due diligence requirements absent reason to doubt the representations, while remaining free to use traditional diligence processes.

Consider other amendments to alleviate the disclosure burden on registrants. The Society urges the SEC to consider all options to scale back the Conflict Minerals Rule, including (i) converting Form SD from "filed" to "furnished," (ii) eliminating the Conflict Minerals Report requirement, (iii) narrowing the scope of covered products, and (iv) adopting a de minimis threshold related to the amount of conflict minerals used by a registrant in a particular product or in its overall enterprise (e.g., if the cost of the conflict minerals in a registrant's products make up less than 5% of the registrant's consolidated total production costs, where the end product derived from conflict minerals reflects less than 5% of the value of the product, etc.).

J. Rule 13q-1 – Resource Extraction

The Society supports repeal of Section 1504 of the Dodd-Frank Act and, in the absence of legislative action, urges the SEC to use its available authority to reduce Rule 13q-1's compliance burden. 13q-1 mandates highly granular, project-level disclosure that is operational in nature and, in most cases, is not material to a registrant's financial performance, risk profile, or expected investment returns. Society members report minimal, if any, investor engagement with these disclosures. To the extent that payment-related information is material in a particular context, the Society believes it is more appropriately disclosed through MD&A, risk factors, or financial statement footnotes. Moreover, project-level disclosure can reveal commercially sensitive information—including the terms of confidential extraction agreements, the economics of individual projects, and competitive positioning in specific markets—that can be exploited by competitors.

Permit Rule 13q-1 disclosure by cross-reference to alternative report. Rule 13q-1 was designed in part to align with international resource extraction disclosure frameworks and permits registrants to satisfy U.S. disclosure obligations by submitting reports prepared under certain approved alternative regimes. However, for registrants operating across multiple jurisdictions, the rule nonetheless adds a compliance layer, with its own formatting requirements, XBRL tagging obligations, and SEC filing mechanics, without producing meaningfully different or more useful information.

Consider other targeted amendments to reduce the compliance burden. In the absence of legislative action, the Society urges the SEC to assess ways to reduce the compliance burden of Rule 13q-1, including by (i) expanding the categories of information eligible for exemptive relief, (ii) broadening recognition of alternative reporting regimes to further reduce duplicative compliance obligations for

registrants already reporting under international frameworks, and (iii) revisiting the threshold, granularity,
and scope of project-level reporting requirements, including the “not de minimis” threshold, the definition
of “payments” and the definition of “control.”

30

K. Item 104 – Mine Safety Disclosure

The Society recognizes that mine safety is a matter of significant public importance and believes that targeted amendments would reduce duplicative disclosure and alleviate undue burdens on registrants
without affecting investors’ receipt of material information.44 The Society recommends the following revisions.

Permit Item 104 disclosure by cross-reference. The information required by Item 104 is already generally publicly available through the Mine Safety and Health Administration’s (“MSHA”) Mine Data
Retrieval System, making quarterly disclosure duplicative and unnecessary. Registrants should be permitted to satisfy Item 104 by cross-referencing, without incorporation by reference, MSHA’s Mine Data Retrieval System in lieu of restating publicly available information in all periodic reports or, at minimum, in quarterly reports. If the Commission determines not to permit cross-reference to the MSHA’s Mine Data Retrieval System, the Society recommends relocating Item 104 disclosure into Form
SD and permitting registrants to satisfy Item 104 by cross-referencing to the registrant’s most recent Form
SD in all periodic reports, to better reflect the supplemental nature and alternative availability of this information.

Permit aggregation. The Society recommends permitting aggregated mine safety information by operating segment or business unit, consistent with how registrants organize and describe their mining
operations elsewhere in their periodic reports.

Refine citation and assessment reporting. The Society recommends permitting vacated and dismissed
citations to be omitted from the full dollar value of all proposed MSHA assessments and all citations and
orders received during the period, or alternatively allowing separate line-item reporting of contested versus uncontested amounts.

Clarify scope and provide scaled disclosures. The Society recommends: (i) clarifying the definitions of
“operator” and “subsidiary” under Item 104 and exempting registrants for which mining operations are
incidental to their primary business and not material to their operations, such as waste management companies, construction firms, quarry operators, and industrial manufacturers that operate sand or gravel
extraction sites; (ii) providing a scaled disclosure framework for smaller reporting companies; and (iii)
allowing wholly owned subsidiaries that independently file periodic reports to satisfy Item 104 by cross-
referencing the parent’s disclosure, without incorporation by reference.

Permit contextual disclosure. The Society recommends permitting, but not requiring, registrants to provide contextual disclosure alongside required mine safety data, including information about mine size,
type, and inspection frequency, to enable investors to assess the significance of citations and violations.

* * *
44 Section 1503(a) of the Dodd-Frank Act (as defined below) requires SEC reporting companies that operate mines subject to the
Federal Mine Safety and Health Act of 1977 to disclose certain mine safety information in their quarterly and annual periodic
reports on a mine-by-mine basis, including citations, orders, violations, proposed MHSA assessments, pending legal actions, and
mining-related fatalities. The SEC implemented this requirement through Item 104 of Regulation S-K and Exhibit 95 to periodic
reports.

The Society is grateful for this opportunity to provide the Commission with recommendations for revising
Regulation S-K "to focus on eliciting disclosure of material information and avoid compelling the disclosure of immaterial information."
Thank you for considering the Society's views. The Society welcomes the opportunity to continue engaging with the Commission on these recommendations.
Respectfully submitted,
Paul F. Washington
President & Chief Executive Officer
Society for Corporate Governance

Appendix A
Summary of Society Recommendations

Reg. S-K Item No.	Summary of Society Recommendation
101	Revise Item 101 to be more expressly principles-based. Specific recommendations: x Require information under 101(c)(1) only to the extent material to an understanding of the registrant's business taken as a whole, and permit additional disclosure helpful to an investor's understanding of the business. x Revise Item 101(c) to require disclosure on discrete topics that are not universally material only when such topics are material to the registrant. x Require Item 101 segment disclosure only to the extent it is material to an understanding of the registrant's business taken as a whole. x Eliminate 101(e)'s antiquated "available information" language.
102	Eliminate Item 102 and Instructions 1 and 2 thereto, and incorporate the physical property disclosures into Item 101(c) if, and to the extent, material to the business. Retain current instructions to Item 102 (other than 1 and 2) and relocate them to Item 101 instructions.
103	Revise Item 103 to be more expressly principles-based. Specific recommendations: x Require disclosure of material legal proceedings that have actually been filed or are known to be formally commenced and eliminate the "known to be contemplated" standard in Item 103(a). x Eliminate the separate disclosure thresholds under 103(c)(3)(ii)-(iii) in favor of the same principles-based materiality standard and safe harbors that govern disclosure of all other legal proceedings. x Clarify that a registrant is not required to disclose a legal proceeding at its inception if, based on the facts then known and a good-faith application of the traditional materiality standard, the matter is not material, and that disclosure may commence once the matter becomes material without implying that prior non-disclosure was improper.
104	Revise mine safety disclosure requirements due to disproportionate preparation burden

relative to low investor utility. Specific recommendations:
x Allow cross-referencing to MSHA's Mine Data Retrieval System in periodic reports to eliminate duplication or relocate disclosure to Form SD.
x Simplify disclosure requirements by permitting aggregation, excluding vacated/dismissed citations, narrowing definitions, enabling contextual disclosure, scaling disclosure for SRCs, and allowing subsidiaries to cross-reference to parent reports.
105 Revise Item 105 to limit liability for registrants and clarify risk factors' purpose. Specific recommendations:
x Adopt an introductory note or instruction establishing the illustrative, non-exhaustive, forward-looking nature of risk factors.
x Adopt a safe harbor from liability for risk factors that comply with that standard.
x Reinforce that risk effect descriptions should be concise.
x Eliminate the risk factor summary.
x Encourage reasonable disclosure lengths.
x Clarify the scope and type of general risk factors with illustrative examples.
A-1
106 201 303 305 403 Specific recommendations:
x Eliminate Item 106 and incorporate information if, and to the extent, it is material to a registrant in Items 101, 105, 303, and 407.
x Eliminate cybersecurity XBRL tagging, regardless of disclosure location.
x Eliminate Item 1.05 from Form 8-K.
Eliminate substantially all of Item 201 to modernize disclosures, reduce duplication, and better align registrant burden with investor needs. Specific recommendations:
x Eliminate Item 201(a)(1)(i), Item 201(b), and 201(c).
x Eliminate or revise Item 201(d). If retained, allow cross-references to existing disclosures, or require only in connection with shareholder approval of equity compensation plans.
x Eliminate Item 201(e).
Revise Item 303 to reinforce that MD&A disclosure is principles-based. Specific recommendations:
x Adopt explicit guidance that discussing immaterial line items is not required.
x Eliminate prescriptive sub-bullet items that require disclosure that is immaterial or duplicative or, if such sub-bullets are retained, make clear that registrants need only address topics material to their business.
x Eliminate 303(b)(3).
x Provide express, broad permission for registrants to cross-reference across sections of their periodic reports.
x Revise Regulation S-K as a whole to avoid redundant disclosures and harmonize Regulation S-K with Regulation S-X and other accounting standard setters' rules to reduce unnecessary duplication.
x Require year-to-date interim reporting only when it provides additive material information beyond quarter-end results.
x Expressly allow registrants to focus Item 303 disclosure on material updates since the last periodic report.
x Consider structural reforms that could reduce the chilling effects of litigation risk on MD&A disclosure, provide safe harbor for forward-looking statements in the MD&A, or revise Item 303 to suggest, rather than mandate, forward-looking disclosures.
Eliminate Item 305 as a standalone item. Incorporate into Item 303 the requirement to disclose, where material to a registrant, material market or other rate risks, their impacts, and efforts to manage those risks. Retain the Item 305 safe harbor in Item 303.

Revise Item 403 to reflect modern ownership reporting, reduce burden, and improve clarity and usefulness. Specific recommendations:
x Revise Item 403(a) to identify significant shareholders by name only or eliminate disclosure of non-insider significant shareholders entirely. Alternatively, if this requirement is kept, include safe harbor for registrant's good faith reliance on the most recent Form 13 filing or registrant's more recent records.
x Revise Item 403(b) timing standard to permit disclosures as of the end of the last fiscal year rather than "the most recent practicable date."
x Revise Item 403(b) table flexibility to allow supplemental columns to reflect insiders' total economic holdings to more closely align the table with the Section 16 reporting regime, rather than just Rule 13d-1 beneficial ownership.

404 405 407 408 x Eliminate group director and executive officer ownership disclosure.
x Permit omission of former directors and officers to allow exclusion of individuals no longer in the role as of the filing date. If retained, provide a safe harbor when relying in good faith on Section 16 filings or internal records.
x Integrate interpretive guidance into the rule text.
Revise Item 404 to require disclosure of only transactions that present real conflict risk. Specific recommendations:
x Clarify that disclosure is not required for transactions involving purchases of goods or services subject to usual trade terms or for transactions arising in the ordinary course of business and on an arm's-length basis.
x Revise the definition of "immediate family member" to include only the executive's or director's spouse, parents, children, and any family members residing in the related person's household.
x Exclude from disclosure transactions involving shareholders that have certified their status as an institutional or passive investor under either Rule 13d-1(b) or (c) of the Exchange Act.
x Increase the threshold for analysis of related parties from $120,000 to (i) $250,000 when analyzing relationships with a director or executive; and (ii) the greater of $1 million or 2% of the registrant's revenue when analyzing relationships with the registrant. Clarify that these amounts are tested at the point of interest of the director, executive, or registrant, as applicable.
x Clarify circumstances that give rise to "indirect" interest under Item 404.
x Apply the applicable financial threshold on a fiscal year basis.
x Harmonize Item 404 requirements with ASC 850, AS 2410 (formerly Auditing Standard No. 18), and Regulation S-X.
x Eliminate the requirement for registrants to describe their policies and procedures for related persons transactions.
Eliminate Item 405 in recognition that Forms 3, 4 and 5 are already publicly available to investors on EDGAR in near real time.
Revise Item 407 to better reflect modern governance practices, direct investors to the most current information, and reduce redundancy. Specific recommendations:
x Revise Item 407(a) to eliminate the requirement to apply committee-specific independence standards to the full board when the registrant does not maintain separately designated audit, nominating or compensation committees.
x Revise Item 407(c)(2)(vi) to eliminate the requirement to disclose whether the registrant has a formal diversity policy.
x Revise Item 407(e)(3)(ii) to eliminate the requirement to disclose the role of executive officers in determining or recommending executive compensation.
x Revise Items 407(c)–(e) to permit registrants to cross-reference or hyperlink to publicly available governance documents without formal incorporation by

reference.
x Revise Item 407(g) to reassess and expand scaled disclosure accommodations and exemptions for smaller reporting companies and emerging growth companies.
Eliminate Item 408. If 408(b) is retained, amend it to permit registrants to comply by one of the following: (a) including a summary of material provisions in their Form 10-K or proxy statements, (b) filing an exhibit, or (c) posting on the corporate website.
A-3
601 701 703 Conflict
Minerals
Revise Item 601 to make disclosures principles-based. Specific recommendations:
x Clarify and reinforce the ability to exclude ordinary course contracts.
x Eliminate Items 601(b)(10)(ii)(C), 601(b)(4)(vi), 601(b)(97), 601(b)(21), 601(b)(95) and 601(b)(19).
x Eliminate presumption that executive officer and director compensation contracts or arrangements are material under Item 601(b)(10)(iii)(A)-(B).
x Eliminate or simplify the fee calculation table in Item 601(b)(107)
x Eliminate or shorten exhibit lookback for newly reporting registrants in Item 601(b)(10)(i)(A).
x Clarify when legacy transaction agreements can be removed under Item 601(b)(2).
x Include Item 601(b)(10)(iii) among the enumerated exceptions in Instruction I.A.3(b) to Form S-3 so that failure to timely file management contracts or compensatory arrangements does not result in loss of Form S-3 eligibility.
x Permit the post-filing redaction of confidential information that is inadvertently disclosed in filed exhibits where such information would have been eligible for redaction under 601(a)(6), 601(b)(2)(ii) or Item 601(b)(10)(iv).
x Permit registrants, in limited circumstances, to delete from EDGAR exhibits that were filed mistakenly or without the registrant's authorization, subject to appropriate conditions.
x For Items 601(b)(2)(ii) and 601(b)(10)(iv), revise the default treatment of supplemental materials submitted to staff under Rule 418 of the Securities Act (§230.418) and Rule 12b-4 of the Exchange Act to provide that such materials are destroyed or, if requested, returned to the registrant, rather than requiring a return request.
Eliminate or significantly narrow Item 701 requirements due to disproportionate preparation burden relative to low investor utility. Specific recommendations:
x Eliminate the three-year lookback requirement.
x Reduce duplicative disclosure of use of proceeds.
x Clarify that Item 701 applies only when not otherwise addressed by the applicable form or schedule, and amend Forms 10-K and 10-Q to eliminate mandatory Item 701(a)–(e) disclosures.
Eliminate Item 703. In the alternative:
x Replace monthly disclosure of repurchases with quarterly disclosure.
x Clarify that companies are not required to disclose the shares withheld for taxes in connection with equity compensation plans.
x Clarify that registrants do not need to duplicate information regarding the total shares purchased in the quarter, the quarterly average purchase price, and/or the outstanding authorization if such is being disclosed elsewhere in the same report or was disclosed in a prior report and has not changed.
Address the rule's excessive cost and complexity by eliminating disclosure requirements through repeal or use of the available statutory off-ramps. Alternatively, significantly scale back the rule. Specific recommendations:

x Exempt companies subject to overlapping domestic and international regimes.
x Permit good faith reliance on supplier contractual representations.
x Convert Form SD from “filed” to “furnished.”
x Eliminate the Conflict Minerals Report requirement.

x Narrow the scope of covered products.
x Adopt a de minimis threshold (e.g., conflict minerals comprising less than 5% of consolidated production costs).
Resource
Extraction
Absent repeal of Section 1504, reduce compliance burdens. Specific recommendations:
x Permit disclosure by cross-reference to alternative report, rather than re-submission as an exhibit to Form SD.
x Revisit the threshold, granularity, and scope of project-level reporting requirements, including the “not de minimis” threshold, the definition of “payments” and the definition of “control.”

Appendix B
Proposed Redlines of Select Regulation S-K Items
Redline of Item 101(c)(1) of Reg. S-K
(c) Description of business. (1) Describe the business done and intended to be done by the registrant and
its subsidiaries, focusing upon the registrant’s dominant segment or, to the extent material to an understanding of the business taken as a whole, each reportable segment about which financial information is presented in the financial statements. When describing the business and each segment,
as applicable, only information material to an understanding of the business taken as a whole is required. Disclosure may include, but should not be limited to, the information specified in paragraphs
(c)(1)(i) through (vi) of this section, in each case to the extent material to an understanding of the business taken as a whole. Disclosure may include supplemental information that contributes to an understanding of the registrant’s business taken as a whole, without implying that such information is material when considered individually.
[…]
(iii) Resources material to a registrant’s business, such as:
(A) Sources and availability of raw materials; and
(B) The duration and effect of all patents, trademarks, licenses, franchises, and concessions held; and
(C) The registrant’s principal physical properties;
(iv) A description of any material portion of the business that may be subject to renegotiation of profits
or termination of contracts or subcontracts at the election of the Government;
(v) The material effects that compliance with government regulations and need for government licenses or permits may have upon the business of the registrant; and
(vi) The extent to which the business is or may be seasonal.; and
(vii) A description of the registrant’s human capital resources, including the number of persons employed by the registrant, and other human capital matters that are material to understanding the registrant’s business.

Redline of Item 101(e) of Reg. S-K
(e) Available information. Disclose the information in paragraphs (e)(1), (e)(2) and (e)(3) of this section in any registration statement you file under the Securities Act (15 U.S.C. 77a et seq.), and

disclose the information in paragraph (e)(3) of this section in your annual report on Form 10-K (§249.310 of this chapter). Further disclose the information in paragraph (e)(4) of this section if you are
an accelerated filer or a large accelerated filer (as defined in §240.12b-2 of this chapter) filing an annual
report on Form 10-K (§249.310 of this chapter):
[…]
(4) (i) Whether you make available free of charge on or through your Internet website, if you have one,
your annual report on Form 10-K, quarterly reports on Form 10-Q (§ 249.308a of this chapter), current
reports on Form 8-K (§ 249.308 of this chapter), and amendments to those reports filed or furnished pursuant to Section 13(a) or 15(d) of the Exchange Act (15 U.S.C. 78m(a) or 78o(d)) as soon as reasonably practicable after you electronically file such material with, or furnish it to, the SEC;
(ii) If you do not make your filings available in this manner, the reasons you do not do so (including, where applicable, that you do not have an Internet website); and
(iii) If you do not make your filings available in this manner, whether you voluntarily will provide electronic or paper copies of your filings free of charge upon request.
B-2
Redline of Item 102 of Reg. S-K
Instruction 1 to Item 101(c)(1)(iii)(C) 1 to Item 102:
This item requires information that will reasonably inform investors as to the suitability, adequacy, productive capacity, and extent of utilization of the principal physical properties of the registrant and its
subsidiaries, to the extent the described properties are material. A registrant should engage in a comprehensive consideration of the materiality of its properties. If appropriate, descriptions may be provided on a collective basis; detailed descriptions of the physical characteristics of individual properties
or legal descriptions by metes and bounds are not required and shall not be given.
Instruction 2 to Item 101(c)(1)(iii)(C) 2 to Item 102:
In determining materiality under this Item, the registrant should take into account both quantitative and
qualitative factors. See Instruction 1 to Item 101 of Regulation S-K (§ 229.101).
[Remaining instructions to be relocated to Item 101(c)]
Instruction 3 to Item 101(c)(1)(iii)(C) 3 to Item 102:
Registrants engaged in mining operations must refer to and, if required, provide the disclosure under §§229.1300 through 229.1305 (subpart 1300 of Regulation S-K), in addition to any disclosure required by
this section.
Instruction 4 to Item 101(c)(1)(iii)(C) 4 to Item 102:
A registrant engaged in oil and gas producing activities shall provide the information required by Subpart
1200 of Regulation S-K.
Instruction 5 to Item 101(c)(1)(iii)(C) 5 to Item 102:
The definitions in § 210.4-10(a) of Regulation S-X [17 CFR 210] shall apply to this Item with respect to
oil and gas operations.
Instruction 6 to Item 101(c)(1)(iii)(C) 6 to Item 102:
The attention of certain issuers engaged in oil and gas producing activities is directed to the information
called for in Securities Act Industry Guide 4 (referred to in § 229.801(d)).
Instruction 7 to Item 101(c)(1)(iii)(C) 7 to Item 102:

The attention of issuers engaged in real estate activities is directed to the information called for in Guide 5
(§ 229.801(e) of this chapter).
B-3
Redline of Item 103 of Reg. S-K
Item 103. Legal Proceedings.
(a) Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the registrant or any of its subsidiaries is a party or of which any of
their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceedings and the relief sought. Include similar information as to any such proceedings
known to be contemplatedthat have been filed or are known to be commenced by governmental authorities. Information may be provided by hyperlink or cross-reference to legal proceedings disclosure
elsewhere in the document, such as in Management's Discussion & Analysis (MD&A), Risk Factors and
notes to the financial statements.
(b) No information need be given under this section for proceedings:
(1) That involve negligence or other claims or actions if the business ordinarily results in such claims or actions, unless the claim or action departs from the normal kind of such claims or actions; or
(2) That involve primarily a claim for damages if the amount involved, exclusive of interest and costs, does not exceed 10 percent of the current assets of the registrant and its subsidiaries on a consolidated basis. However, if any proceeding presents in large degree the same legal or factual issues as other proceedings pending or known to be contemplated, the amount involved in such other proceedings shall be included in computing such percentage.
(c) Notwithstanding paragraph (b) of this section, disclosure under this section shall include, but shall not
be limited to:
(1) Any material bankruptcy, receivership, or similar proceeding with respect to the registrant or any of its significant subsidiaries;
(2) Any material proceedings to which any director, officer or affiliate of the registrant, any owner of record or beneficially of more than five percent of any class of voting securities of the registrant, or any associate of any such director, officer, affiliate of the registrant, or security holder is a party adverse to the registrant or any of its subsidiaries or has a material interest adverse to the registrant or any of its subsidiaries;
(3) Administrative or judicial proceedings (including proceedings which present in large degree the same issues) arising under any Federal, State, or local provisions that have been enacted or adopted regulating the discharge of materials into the environment or primarily for the purpose of protecting the environment. Such proceedings shall not be deemed "ordinary routine litigation incidental to the business" and shall be described if:
(i) Ssuch proceeding is material to the business or financial condition of the registrant;
(ii) Such proceeding involves primarily a claim for damages, or involves potential monetary sanctions, capital expenditures, deferred charges or charges to income and the amount involved, exclusive of interest and costs, exceeds 10 percent of the current assets of the registrant and its subsidiaries on a consolidated basis; or
B-4
(iii) A governmental authority is a party to such proceeding and such proceeding involves potential monetary sanctions, unless the registrant reasonably believes that such proceeding will result in no monetary sanctions, or in monetary sanctions, exclusive of

interest and costs, of less than $300,000 or, at the election of the registrant, such other threshold that (A) the registrant determines is reasonably designed to result in disclosure of any such proceeding that is material to the business or financial condition is disclosed, (B) the registrant discloses (including any change thereto) in each annual and quarterly report, and (C) does not exceed the lesser of $1 million or one percent of the current assets of the registrant and its subsidiaries on a consolidated basis; provided, however, that such proceedings that are similar in nature may be grouped and described generically.

Instructions to Item 103.

1. Item 103(a) requires registrants to provide particular information regarding pending legal proceedings. Registrants are not required to disclose matters in preliminary stages where, based on the facts available, the registrant reasonably concludes that the matter is not material. If a registrant later determines that a previously undisclosed matter has become material it may commence disclosure at that time. Such disclosure shall not be deemed an admission or implication that the prior omission was improper.

2. Item 103(b)(2) states that disclosure is not required for proceedings that involve primarily a claim for damages if the amount involved, exclusive of interest and costs, does not exceed 10 percent of the current assets of the registrant and its subsidiaries on a consolidated basis. This requirement does not create a presumption in any way that a claim exceeding 10 percent of the current assets of the registrant and its subsidiaries on a consolidated basis is material.

Redline of Item 105 of Reg. S-K

Preliminary Note:

Certain basic principles are essential to understanding registrants' responsibilities when preparing, and investors' ability to rely on, the information required by this Item.

Risk factors are intended to identify examples of material factors that could make an investment in the registrant or the offering speculative or risky. A registrant is not required to identify every risk or to describe every aspect, manifestation, or potential consequence of a risk, or all circumstances under which a risk could arise or all potential impacts of such

1. risk.

2. 3. Information disclosed in response to this Item is forward-looking, and reflects the registrant's opinions about the material risks that could affect the registrant in the future. No such disclosure shall be deemed to constitute an express or implied assertion concerning any current or past fact.

If a registrant discloses examples of risk factors that have materialized in the past in response to this Item, such disclosures should be understood as illustrative examples only. Such disclosures should not be interpreted as a complete listing of every instance where a risk has materialized or a representation as to the likelihood of the risk materializing in the future.

4. 5. A registrant is not required, solely for purposes of this Item, to disclose whether a risk factor has occurred in the past, is currently occurring, or may occur in the future. Disclosure of such information may be required pursuant to other applicable provisions of this subpart, including Item 303 (§ 229.303).

A reasonable investor is presumed to understand that broadly publicized national or global events are reasonably likely to affect most companies, and a registrant need not provide disclosure under this Item regarding such events. Disclosure of such information may be required pursuant to other applicable provisions of this subpart, including Item 303 (§ 229.303).

(a) Where appropriate, provide under the caption "Risk Factors" a discussion of the material factors that

could make an investment in the registrant or offering speculative or risky. This discussion must be organized logically with relevant headings and each risk factor should be set forth under a

subcaption that
adequately describes the risk.
(b) The presentation of risks that could apply generically to any registrant or any offering is discouraged.
Generic risk factors can include failures in internal controls or disclosure procedures; stock market volatility; global or national economic events, such as recessions or financial crises; global public health events; and geopolitical events, such as wars and armed conflicts. , but to the extent generic risk factors are presented, disclose them at the end of the risk factor section under the caption "General
Risk Factors."
(b)(c) Provide concise examples of Concisely explain how each risk affects could materially affect [or is reasonably likely to materially affect] the registrant or the securities being offered. To the extent generic risk factors are presented, explain why the generic risks identified are material to the
B-6
registrant. If the discussion is longer than 15 pages, include in the forepart of the prospectus or annual
report, as applicable, a series of concise, bulleted or numbered statements that is no more than two pages
summarizing the principal factors that make an investment in the registrant or offering speculative or risky.
(d) If the risk factor discussion is included in a registration statement, it must immediately follow the summary section required by § 229.503 (Item 503 of Regulation S-K). If you do not include a summary
section, the risk factor section must immediately follow the cover page of the prospectus or the pricing
information section that immediately follows the cover page. Pricing information means price and price-
related information that you may omit from the prospectus in an effective registration statement based on
Rule 430A (§ 230.430A of this chapter). The registrant must furnish this information in plain English. See
§ 230.421(d) of Regulation C of this chapter.
(e) Safe Harbor.
(1) The safe harbor provided in Section 27A of the Securities Act of 1933 (15 U.S.C. 77z-2) and Section 21E of the Securities Exchange Act of 1934 (15 U.S.C. 78u-5) ("statutory safe harbors") shall apply, with respect to all types of issuers and transactions, to information provided pursuant to paragraphs (a) and (b) of this Item 105, provided that the disclosure is made by: an issuer; a person acting on behalf of the issuer; an outside reviewer retained by the issuer making a statement on behalf of the issuer; or an underwriter, with respect to information provided by the issuer or information derived from information provided by the issuer.
(2) For purposes of paragraph (e)(1) of this Item 105 only:
(i) All information required by paragraphs (a) and (b) of this Item 105 is considered forward looking statements for purposes of the statutory safe harbors, except for historical facts such as examples of past events demonstrating the nature of risk events that could occur; and
(ii) With respect to information required by paragraphs (a) and (b) of this Item 105, the meaningful cautionary statements prong of the statutory safe harbors will be satisfied if a registrant satisfies the requirements of paragraph (c) of this Item 105.
(3) Information provided in response to this Item 105 should not be deemed false or misleading based on the omission of a current or past fact. Notwithstanding the foregoing, if a registrant makes an affirmative factual representation about a current or past fact in

response to this Item 105, then the registrant could violate the federal securities laws if that representation is false or misleading.

Instructions to Item 105.

1. The registrant need not provide and is discouraged from providing an exhaustive list of all possible risks or effects the registrant may face or has faced.

2. Registrants are encouraged to avoid duplicative risk impact disclosure. Registrants may instead include a description of the potential impacts posed by a risk materializing only one time at the forefront of their risk factor discussion. Registrants that include risk impact disclosure in this manner will be deemed to have satisfied the disclosure requirements under paragraph [(c)] of this Item.

Redline of Item 303 of Reg. S-K

(Item 303) Management's discussion and analysis of financial condition and results of operations.

(b)

(2) Results of operations.

(i) Describe any unusual or infrequent events or transactions or any significant economic changes that materially affected the amount of reported income from continuing operations and, in each case, indicate the extent to which income was so affected. In addition, describe any other significant components of revenues or expenses that, in the registrant's judgment, would be material to an understanding of the registrant's results of operations.

(ii) Describe any known trends or uncertainties that have had or that are reasonably likely to have a material favorable or unfavorable impact on net sales or revenues or income from continuing operations.

If the registrant knows of events that are reasonably likely to cause a material change in the relationship between costs and revenues (such as known or reasonably likely future increases in costs of labor or materials or price increases or inventory adjustments), the change in the relationship must be disclosed.

(iii) If the statement of comprehensive income presents material changes from period to period in net sales or revenue, if applicable, describe the extent to which such changes are attributable to changes in prices or to changes in the volume or amount of goods or services being sold or to the introduction of new products or services.

(iv) To the extent material to an understanding of the registrant’s financial condition and results of operations, describe (A) (1) the registrant's primary market risk exposures and (2) how such risk exposures are managed and (B) the actual or potential changes in interest rates, foreign currency exchange rates, commodity prices, equity price risk or other relevant market rates or prices that have had or that are reasonably likely to have a material favorable or unfavorable impact on earnings, fair values, or cash flows from market risk-sensitive instruments. To the extent material, describe any changes to the registrant’s primary market risk exposures or how such risk exposures are managed, including any changes to models, assumptions and parameters or instruments, positions and transactions that had, or that are reasonably likely to have, a material impact on the sensitivity of the registrant’s earnings, fair values, or cash flows from market risk-sensitive instruments.

[Safe Harbor for Item 305 to be relocated to a new Item 303(d)]

(d) Safe harbor.

(1) The safe harbor provided in Section 27A of the Securities Act of 1933 (15 U.S.C. 77z-2) and Section 21E of the Securities Exchange Act of 1934 (15 U.S.C. 78u-5) ("statutory safe harbors") shall apply, with respect to all types of issuers and transactions, to information provided pursuant to paragraphs (b)(2)(iva), (b), and (c) of this Item 303305, provided that the disclosure is made by: an issuer; a person acting on behalf of the issuer; an outside reviewer retained by the issuer making a statement on behalf of the issuer; or an underwriter, with respect to information provided by the issuer or information derived from information provided by the issuer.
(2) For purposes of paragraph (d) of this Item 305 only:(i) All information required by paragraphs (b)(2)(iv)(A)(1) and (B) (a), (b)(1)(i), (b)(1)(iii), and (c) of this Item 303305 is considered forward looking statements for purposes of the statutory safe harbors, except for historical facts such as the terms of particular contracts and the number of market risk sensitive instruments held during or at the end of the reporting period; and

(ii) With respect to paragraph (a) of this Item 305, the meaningful cautionary statements prong of the statutory safe harbors will be satisfied if a registrant satisfies all requirements of that same paragraph (a) of this Item 305.
(3) Critical accounting estimates. Critical accounting estimates are those estimates made in accordance with generally accepted accounting principles that involve a significant level of estimation
uncertainty and have had or are reasonably likely to have a material impact on the financial condition
or results of operations of the registrant. Provide qualitative and quantitative information necessary to
understand the estimation uncertainty and the impact the critical accounting estimate has had or is reasonably likely to have on financial condition or results of operations to the extent the information is material and reasonably available. This information should include why each critical accounting estimate is subject to uncertainty and, to the extent the information is material and reasonably available, how much each estimate and/or assumption has changed over a relevant period, and the sensitivity of the reported amount to the methods, assumptions and estimates underlying its calculation.
[Note to centralize critical accounting estimate discussion in financial statements.]
Instructions to paragraph (b):
2. If the reasons underlying a material change in one line item in the financial statements also relate to
other line items, no repetition of such reasons in the discussion is required and a line-by-line analysis of
the financial statements as a whole is neither required nor generally appropriate. Discussion of immaterial line items, in particular, is not required. Registrants need not recite the amounts of changes from period to period if they are readily computable from the financial statements. The discussion must not merely repeat numerical data contained in the financial statements.
3. Provide the analysis in a format that facilitates easy understanding and that supplements, and does not
duplicate, disclosure already provided in the filing. For critical accounting estimates, this disclosure must
supplement, but not duplicate, the description of accounting policies or other disclosures in the notes to
the financial statements.
12. Information may be provided by hyperlink or cross-reference to disclosure elsewhere in the document, such as in Item 101 (Description of Business), Item 103 (Legal Proceedings), Item 105 (Risk Factors) notes to the financial statements, and other portions of Item 303 (MD&A).
(c) Interim periods. If interim period financial statements are included or are required to be included by 17 CFR 210.3 [Article 3 of Regulation S-X], a management's discussion and analysis of the

financial
condition and results of operations must be provided so as to enable the reader to assess material changes
in financial condition and results of operations between the periods specified in paragraphs (c)(1) and (2)
of this section. The discussion and analysis must include a discussion of material changes in those items
specifically listed in paragraph (b) of this section.
(1) Material changes in financial condition. Discuss any material changes in financial condition from the end of the preceding fiscal year to the date of the most recent interim balance sheet provided. If the
interim financial statements include an interim balance sheet as of the corresponding interim date of the preceding fiscal year, discuss any material changes in financial condition from that date to the date
of the most recent interim balance sheet provided also must be discussed. If material to an understanding of the interim period, discuss any material changes in financial condition from the end of the preceding fiscal year to the date of the most recent interim balance sheet provided. If discussions of changes from both the end and the corresponding interim date of the preceding fiscal year are required, the discussions may be combined at the discretion of the registrant.

(2) Material changes in results of operations.
(i) Discuss any material changes in the registrant's results of operations with respect to the most recent fiscal year-to-date period for which a statement of comprehensive income is provided and the corresponding year-to-date period of the preceding fiscal year.Discuss any material changes in the registrant's results of operations with respect to either the most recent quarter for which a statement of comprehensive income is provided and the corresponding quarter for the preceding fiscal year or, in the alternative, the most recent quarter for which a statement of comprehensive income is provided and the immediately preceding sequential quarter. If the latter immediately preceding sequential quarter is discussed, then provide in summary form the financial information for that immediately preceding sequential quarter that is subject of the discussion or identify the registrant's prior filings on EDGAR that present such information. If there is a change in the form of presentation from period to period that forms the basis of comparison from previous periods provided pursuant to this paragraph, the registrant must discuss the reasons for changing the
basis of comparison and provide both comparisons in the first filing in which the change is made.
(ii) If material to an understanding of the interim period, discuss any material changes in the registrant's results of operations with respect to the most recent fiscal year-to-date period for which a statement of comprehensive income is provided and the corresponding year-to-date period of the preceding fiscal year.
Instructions to paragraph (c):
3. Registrants are expressly permitted to focus discussion on material changes since the last annual report or prior interim disclosure, including developments in results of operations, liquidity, capital resources, and known trends and uncertainties, while incorporating prior background or foundational disclosure by reference.

Redline of 403 of Reg. S-K
(a) Security ownership of certain beneficial owners.45 Furnish the following information, as of the most recent practicable date, substantially in the tabular form indicated, with respect to any person (including any “group” as that term is used in section 13(d)(3) of the Exchange Act) who is known to the
registrant to be the beneficial owner of more than five percent of any class of the registrant's voting securities. The address given in column (2) may be a business, mailing or residence address. Show

in column
(3) the total number of shares beneficially owned and in column (4) the percentage of class so owned. Of the
number of shares shown in column (3), indicate by footnote or otherwise the amount known to be shares with
respect to which such listed beneficial owner has the right to acquire beneficial ownership, as specified in Rule
13d-3(d)(1) under the Exchange Act (§ 240.13d-3(d)(1) of this chapter).
(1) Title
of class
(2) Name and address
of beneficial owner
(3) Amount and nature
of beneficial
ownership*
(4) Percent
of class*
(b) Security ownership of management. Furnish the following information, as of the end of the registrant's most recently completed fiscal year endmost recent practicable date, in substantially the tabular form indicated, as to each class of equity securities of the registrant or any of its parents or subsidiaries, including directors' qualifying shares, beneficially owned by all directors and director nominees, naming them, each of the named executive officers as defined in Item 402(a)(3) (§ 229.402(a)(3)), and directors and executive officers of the registrant as a group, without naming them.
Show in column (3) the total number of shares beneficially owned, and in column (4) the percent of the class
so owned. Of the number of shares shown in column (3), indicate, by footnote or otherwise, the amount of
shares that are pledged as security and the amount of shares with respect to which such persons have the
right to acquire beneficial ownership as specified in § 240.13d-3(d)(1) of this chapter.
(1)
Title of
class
(2)
Name of beneficial
owner
(3) Amount and nature of
beneficial ownership
(4)
Percent of
class
(c) Changes in control. Describe any arrangements, known to the registrant, including any pledge by any
person of securities of the registrant or any of its parents, the operation of which may at a subsequent date
result in a change in control of the registrant.
Instructions to Item 403: 1. The percentages are to be calculated on the basis of the amount of outstanding
securities, excluding securities held by or for the account of the registrant or its subsidiaries, plus
securities deemed outstanding pursuant to Rule 13d-3(d)(1) under the Exchange Act 17 (CFR 240.13d-

3(d)(1)). For purposes of paragraph (b), if the percentage of shares beneficially owned by any director or
nominee, or by all directors and officers of the registrant as a group, does not exceed one percent of the
class so owned, the registrant may, in lieu of furnishing a precise percentage, indicate this fact by means
of an asterisk and explanatory footnote or other similar means.
45 Alternatively, delete Item 403(a) in its entirety.

2. For the purposes of this Item, beneficial ownership shall be determined in accordance with Rule 13d-3
under the Exchange Act (§ 240.13d-3 of this chapter). Include such additional subcolumns or other appropriate explanation of column (3) necessary to reflect amounts as to which the beneficial owner has
(A) sole voting power, (B) shared voting power, (C) sole investment power, or (D) shared investment power. At its election, the registrant may include additional information as to a beneficial owner's holdings determined without regard to the standard of beneficial ownership provided in § 240.13d 3(d)(1) of this chapter in one or more supplemental columns to the table.
3. The information required by Item 403(a)(1) will not be deemed to be incorporated by reference into any filing under the Securities Act or the Exchange Act, except to the extent that the registrant specifically incorporates it by reference. The registrant shall be deemed to know the contents of any statements filed with the Commission pursuant to section 13(d) or 13(g) of the Exchange Act. When applicable, a registrant may rely upon information set forth in such statements unless the registrant knows
or has reason to believe that such information is not complete or accurate or that a statement or amendment should have been filed and was not.
4. For purposes of furnishing information pursuant to paragraph (a) of this Item, the registrant may indicate
the source and date of such information.
4.5. Where more than one beneficial owner is known to be listed for the same securities, appropriate disclosure should be made to avoid confusion. For purposes of paragraph (b), in computing the aggregate
number of shares owned by directors and officers of the registrant as a group, the same shares shall not be
counted more than once.
5. Information need not be furnished pursuant to paragraph (b) of this Item for any director, named executive officer, or officer who is no longer serving in such capacity as of the date the registrant files the applicable report or proxy statement containing the disclosure required
by this Item.
6. Paragraph (c) of this Item does not require a description of ordinary default provisions contained in the charter, trust indentures or other governing instruments relating to securities of the registrant.
7. Where the holder(s) of voting securities reported pursuant to paragraph (a) hold more than five percent of any class of voting securities of the registrant pursuant to any voting trust or similar agreement, state the title of such securities, the amount held or to be held pursuant to the trust or agreement (if not clear from the table) and the duration of the agreement. Give the names and addresses of the voting trustees and outline briefly their voting rights and other powers under the trust or agreement.

Redline of Item 404(a) of Reg S-K.
Transactions with related persons. Describe any transaction, since the beginning of the registrant's last
fiscal year, or any currently proposed transaction, in which (i) the registrant was or is to be a

participant,
and (ii) the amount involved exceeds $250120,000, (iii) the registrant's interest in the transaction exceeds the greater of $1,000,000 or 2% of the registrant's consolidated revenues as of the end of the most recently completed fiscal year, and in which and (iv) any related person had or will have a direct or indirect material interest that exceeds $250,000. Disclose the following information regarding
the transaction:
(1) The name of the related person and the basis on which the person is a related person.
(2) The related person's interest in the transaction with the registrant, including the related person's position(s) or relationship(s) with, or ownership in, a firm, corporation, or other entity that is a party to, or
has an interest in, the transaction.
(3) The approximate dollar value of the amount involved in the transaction.
(4) The approximate dollar value of the amount of the related person's interest in the transaction, which
shall be computed without regard to the amount of profit or loss.
(5) In the case of indebtedness, disclosure of the amount involved in the transaction shall include the largest aggregate amount of principal outstanding during the period for which disclosure is provided, the
amount thereof outstanding as of the latest practicable date, the amount of principal paid during the periods for which disclosure is provided, the amount of interest paid during the period for which disclosure is provided, and the rate or amount of interest payable on the indebtedness.
(6) Any other information regarding the transaction or the related person in the context of the transaction
that is material to investors in light of the circumstances of the particular transaction.
Instructions to Item 404(a). 1. For the purposes of paragraph (a) of this Item, the term related person means:
a. Any person who was in any of the following categories at any time during the specified period for which disclosure under paragraph (a) of this Item is required:
i. Any director or executive officer of the registrant;
ii. Any nominee for director, when the information called for by paragraph (a) of this Item is being presented in a proxy or information statement relating to the election of that nominee for director; or
iii. Any immediate family member of a director or executive officer of the registrant, or of any nominee
for director when the information called for by paragraph (a) of this Item is being presented in a proxy or
information statement relating to the election of that nominee for director, which means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law,
brother-in-law, or sister-in-law of such director, executive officer or nominee for director, and any person
(other than a tenant or employee) sharing the household of such director, executive officer or nominee for
director; and
b. Any person who was in any of the following categories when a transaction in which such person had a
direct or indirect material interest occurred or existed:

i. A security holder covered by Item 403(a) (§ 229.403(a)), provided that a security holder covered by Item 403(a) will not be deemed a related person if it discloses its ownership on Schedule 13G pursuant to section 13(g) of the Exchange Act and Rules 13d-1(b) or (c) (§ 240.13d-3(b) and (c) of this chapter) thereunder; or

ii. Any immediate family member of any such security holder, which means any child, stepchild, parent,
stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or
sister-in-law of such security holder, and any person (other than a tenant or employee) sharing the household of such security holder.
2. For purposes of paragraph (a) of this Item, a transaction includes, but is not limited to, any financial
transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) or any
series of similar transactions, arrangements or relationships.
3. The amount involved in the transaction shall be computed by determining the dollar value of the amount involved in the transaction in question. For an ongoing or completed transaction such amounts shall be computed based on the amount involved during the registrant's most recently completed fiscal year, which shall include:
a. In the case of any lease or other transaction providing for periodic payments or installments, the aggregate amount of all periodic payments or installments due on or after the beginning of the registrant's
last during the fiscal year with respect to which disclosure is required, including any required or optional payments due during or at the conclusion of the lease or other transaction providing for periodic
payments or installments during the fiscal year with respect to which disclosure is required; and
b. In the case of indebtedness, the largest aggregate amount of all indebtedness outstanding at any time
during since the beginning of the registrant's last fiscal year and all amounts of interest payable on it during the last fiscal year.
4.a. In the case of a transaction involving indebtedness Disclosure need not be provided of:
i. ordinary-course purchases or sales of goods or services subject to usual trade terms; or
ii. arm's-length transactions in the ordinary course of business (as well as for any indebtedness arising from such transaction).
The following items of indebtedness may be excluded from the calculation of the amount of indebtedness
and need not be disclosed: Amounts due from the related person for purchases of goods and services
subject to usual trade terms, for ordinary business travel and expense payments and for other transactions
in the ordinary course of business;
b. Disclosure need not be provided of any indebtedness transaction for the related persons specified in
Instruction 1.b. to paragraph (a) of this Item; and
c. If the lender is a bank, savings and loan association, or broker-dealer extending credit under Federal
Reserve Regulation T (12 CFR part 220) and the loans are not disclosed as past due, nonaccrual or troubled debt restructurings in the consolidated financial statements, disclosure under paragraph (a) of this
Item may consist of a statement, if such is the case, that the loans to such persons:
i. Were made in the ordinary course of business;

ii. Were made on substantially the same terms, including interest rates and collateral, as those prevailing
at the time for comparable loans with persons not related to the lender; and
iii. Did not involve more than the normal risk of collectibility or present other unfavorable features.

5.a. Disclosure of an employment relationship or transaction involving an executive officer and any related compensation solely resulting from that employment relationship or transaction need not be provided pursuant to paragraph (a) of this Item if:
i. The compensation arising from the relationship or transaction is reported pursuant to Item 402 (§ 229.402);
ii. The executive officer is not an immediate family member (as specified in Instruction 1 to paragraph (a)
of this Item) and such compensation would have been reported under Item 402 (§ 229.402) as compensation earned for services to the registrant if the executive officer was a named executive officer
as that term is defined in Item 402(a)(3) (§ 229.402(a)(3)), and such compensation had been approved, or
recommended to the board of directors of the registrant for approval, by the compensation committee of
the board of directors (or group of independent directors performing a similar function) of the registrant;
or
iii. The transaction involves the recovery of erroneously awarded compensation computed as provided in
17 CFR 240.10D-1(b)(1)(iii) and the applicable listing standards for the registrant's securities, that is disclosed pursuant to Item 402(w) (§ 229.402(w)).
b. Disclosure of compensation to a director need not be provided pursuant to paragraph (a) of this Item if
the compensation is reported pursuant to Item 402(k) (§ 229.402(k)).
6. A person who has a position or relationship with a firm, corporation, or other entity that engages in a
transaction with the registrant shall not be deemed to have an indirect material interest within the meaning
of paragraph (a) of this Item where:
a. The interest arises only:
i. From such person's position as a director of another corporation or organization that is a party to the
transaction; or
ii. From the direct or indirect ownership by such person and all other persons specified in Instruction 1 to
paragraph (a) of this Item, in the aggregate, of less than a ten percent equity interest in another person
(other than a partnership) which is a party to the transaction; or
iii. From both such position and ownership; or
b. The interest arises only from such person's position as a limited partner in a partnership in which the
person and all other persons specified in Instruction 1 to paragraph (a) of this Item, have an interest of less
than ten percent, and the person is not a general partner of and does not hold another position in the partnership.
7. Disclosure need not be provided pursuant to paragraph (a) of this Item if:
a. The transaction is one where the rates or charges involved in the transaction are determined by B-15
competitive bids, or the transaction involves the rendering of services as a common or contract carrier, or
public utility, at rates or charges fixed in conformity with law or governmental authority;
b. The transaction involves services as a bank depositary of funds, transfer agent, registrar, trustee

under a
trust indenture, or similar services; or
c. The interest of the related person arises solely from the ownership of a class of equity securities of the
registrant and all holders of that class of equity securities of the registrant received the same benefit on a
pro rata basis.
8. A registrant will be deemed to have complied with this Item if it relies in good faith upon publicly available information or information otherwise known to it in determining whether a transaction exists with a related person that requires disclosure.
B-16
Redline of 407(a) of Reg. S-K
(a) Director independence. Identify each director and, when the disclosure called for by this paragraph is
being presented in a proxy or information statement relating to the election of directors, each nominee for
director, that is independent under the independence standards applicable to the registrant under paragraph (a)(1) of this Item. In addition, if such independence standards contain independence requirements for committees of the board of directors, identify each director that is a member of the compensation, nominating or audit committee that is not independent under such committee independence standards. If the registrant does not have a separately designated audit, nominating or
compensation committee or committee performing similar functions, the registrant must provide the disclosure of directors that are not independent with respect to all members of the board of directors applying such committee independence standards.
[Instruction] 3. The description of the specific categories or types of transactions, relationships or arrangements required by paragraph (a)(3) of this Item must be provided in such detail as is necessary to
fully describe the nature of the transactions, relationships or arrangements.
Redline of 407(b)(2) of Reg. S-K
(b) Board meetings and committees; annual meeting attendance. […]
Instruction to Item 407(b)(2). In lieu of providing the information required by paragraph (b)(2) of this Item in the proxy statement, the registrant may instead provide the registrant's Web site address where
such information appears.
Redline of 407(c)(2)(vi) of Reg. S-K
(c) Nominating committee. […]
(2) Provide the following information regarding the registrant’s director nomination process: […]
(vi) Describe the nominating committee’s process for identifying and evaluating nominees for director,
including nominees recommended by security holders, and any differences in the manner in which the
nominating committee evaluates nominees for director based on whether the nominee is recommended by
a security holder, and whether, and if so how, the nominating committee (or the board) considers diversity
in identifying nominees for director. If the nominating committee (or the board) has a policy with regard
to the consideration of diversity in identifying director nominees, describe how this policy is implemented, as well as how the nominating committee (or the board) assesses the effectiveness of its
policy;

Redline of 407(e)(3)(ii) of Reg. S-K
(ii) Any role of executive officers in determining or recommending the amount or form of executive and
director compensation;
Redline of 407(c)-(e) of Reg. S-K
[Add new instruction:] “A registrant may satisfy any narrative description required by paragraphs (c), (d) or (e) of this Item by providing a clear cross-reference or hyperlink to the applicable committee charter or other publicly available governance document, provided that the referenced document clearly
sets forth the information required by the applicable paragraph. A cross-reference or hyperlink provided

pursuant to this Instruction shall satisfy the disclosure requirement of the applicable paragraph and shall
not, solely by reason of such cross-reference or hyperlink, be deemed incorporated by reference into any
filing under the Securities Act or the Exchange Act, except to the extent the registrant specifically incorporates the document by reference.”

Redline of Item 601(b) of Reg. S-K
(b) Description of exhibits. Set forth below is a description of each document listed in the exhibit tables.
[…]
(2) Plan of acquisition, reorganization, arrangement, liquidation, or succession.
(i) Any material plan of acquisition, disposition, reorganization, readjustment, succession, liquidation, or arrangement and any amendments thereto described in the statement or report.
(ii) The registrant may redact specific provisions or terms of exhibits required to be filed by paragraph (b)(2) of this section if the registrant customarily and actually treats that information as private or confidential and if the omitted information is not material. If it does so, the registrant should mark the exhibit index to indicate that portions of the exhibit or exhibits have been omitted and include a prominent statement on the first page of the redacted exhibit that certain identified information has been excluded from the exhibit because it is both not material and is the type that the registrant treats as private or confidential. The registrant also must include brackets indicating where the information is omitted from the filed version of the exhibit. If requested by the Commission or its staff, the registrant must promptly provide on a supplemental basis an unredacted copy of the exhibit and its materiality and privacy or confidentiality analyses. Upon evaluation of the registrant's supplemental materials, the Commission or its staff may require the registrant to amend its filing to include in the exhibit any previously redacted information that is not adequately supported by the registrant's analyses. The registrant may request confidential treatment of the supplemental material submitted under this paragraph (b)(2)(ii) pursuant to § 200.83 of this chapter while it is in the possession of the Commission or its staff. After completing its review of the supplemental information, the Commission or its staff will return or destroy it if the registrant complies with the procedures outlined in § 230.418 or 240.12b-4 of this chapter.
(ii) The registrant may omit the exhibits otherwise required to be filed by paragraph (b)(2) of this section if the relevant acquisition, disposition, reorganization, readjustment, succession, liquidation, or arrangement was completed more than two full fiscal years prior to the statement or report being filed.
(4) Instruments defining the rights of security holders, including indentures.
(vi) For each class of securities that is registered under Section 12 of the Exchange Act,

provide the information required by Item 202(a) through (d) and (f) of Regulation S-K (§ 229.202 of this chapter).
Instruction 1 to paragraph (b)(4)(vi). A registrant is only required to provide the information called for by Item 601(b)(4)(vi) if it is filing an annual report under Exchange Act Section 13(a) or 15(d).
Instruction 2 to paragraph (b)(4)(vi). For purposes of Item 601(b)(4)(vi), all references in Item 202 to securities to be or being registered, offered, or sold will mean securities that are registered as of the end of the period covered by the report with which the exhibit is filed. In addition, for purposes of this Item, the disclosure will be required for classes of securities that have not been retired by the end of the period covered by the report.

Instruction 3 to paragraph (b)(4)(vi). The registrant may incorporate by reference to an exhibit previously filed in satisfaction of Item 601(b)(4)(vi) of Regulation S-K, as applicable, so long as there has not been any change to the information called for by Item 202 (§ 229.202 of this chapter) since the filing date of the linked filing. Such hyperlink will be deemed to satisfy the requirements of Item 601(b)(4)(vi) for the current filing.
(10) Material contracts.
(i)
(A) Every contract not made in the ordinary course of business that is material to the registrant and is to be performed in whole or in part at or after the filing of the registration statement or report. In addition, for newly reporting registrants, every contract not made in the ordinary course of business that is material to the registrant and that was entered into not more than two years before the date on which such registrant:
(1) First files a registration statement or report; or
(2) Completes a transaction that had the effect of causing it to cease being a public shell company
(B) The only contracts that need to be filed are those to which the registrant or a subsidiary of the registrant is a party or has succeeded to a party by assumption or assignment or in which the registrant or such subsidiary has a beneficial interest.
(ii) If theA contract is such as ordinarily accompanies the kind of business conducted by the registrant and its subsidiaries, it will be deemed to have been made in the ordinary course of business and need notmust be filed unlessif it falls within one or more of the following categories, in which case it shall be filed except where immaterial in amount or significance or made in the ordinary course of the business: […]
(B) Any contract upon which the registrant's business is substantially dependent, as in the case of continuing contracts to sell the major part of registrant's products or services or to purchase the major part of registrant's requirements of goods, services or raw materials or any franchise or license or other agreement to use a patent, formula, trade secret, process or trade name upon which registrant's business depends to a material extent; […]; or
(C) Any contract calling for the acquisition or sale of any property, plant or equipment for a consideration exceeding 15 percent of such fixed assets of the registrant on a consolidated basis; or
(CD) Any material lease under which a part of the property described in the registration statement or report is held by the registrant.
(iii)
(A) Any management contract or any compensatory plan, contract or arrangement, including but not limited to plans relating to options, warrants or

rights, pension, retirement or deferred compensation or bonus, incentive or profit

sharing (or if not set forth in any formal document, a written description thereof) in which any director or any of the named executive officers of the registrant, as defined by Item 402(a)(3) (§ 229.402(a)(3)), participates shall be deemed material and shall be filed; and any other management contract or any other compensatory plan, contract, or arrangement in which any other executive officer of the registrant participates shall be filed unless immaterial in amount or significance.

(B) Any compensatory plan, contract or arrangement adopted without the approval of security holders pursuant to which equity may be awarded, including, but not limited to, options, warrants or rights (or if not set forth in any formal document, a written description thereof), in which any employee (whether or not an executive officer of the registrant) participates shall be filed unless immaterial in amount or significance. A compensation plan assumed by a registrant in connection with a merger, consolidation or other acquisition transaction pursuant to which the registrant may make further grants or awards of its equity securities shall be considered a compensation plan of the registrant for purposes of the preceding sentence.

(AC) Notwithstanding paragraph (b)(10)(iii)(A) above, theThe following management contracts or compensatory plans, contracts or arrangements need not be filed:

(1) Ordinary purchase and sales agency agreements.

(2) Agreements with managers of stores in a chain organization or similar organization.

(3) Contracts providing for labor or salesmen's bonuses or payments to a class of security holders, as such.

(4) Any compensatory plan, contract or arrangement which pursuant to its terms is available to employees, officers or directors generally and which in operation provides for the same method of allocation of benefits between management and nonmanagement participants.

(5) Any compensatory plan, contract or arrangement if the registrant is a foreign private issuer that furnishes compensatory information under Item 402(a)(1) (§ 229.402(a)(1)) and the public filing of the plan, contract or arrangement, or portion thereof, is not required in the registrant's home country and is not otherwise publicly disclosed by the registrant.

(6) Any compensatory plan, contract, or arrangement if the registrant is a wholly owned subsidiary of a company that has a class of securities registered pursuant to section 12 or files reports pursuant to section 15(d) of the Exchange Act and is filing a report on Form 10-K or registering debt instruments or preferred stock that are not voting securities on Form S-1.

(19) Insider trading policies and procedures. Any insider trading policies and procedures, or amendments thereto, that are the subject of the disclosure required by § 229.408(b) (Item 408(b) of Regulation S-K).

(21) Subsidiaries of the registrant.

(i) List all subsidiaries of the registrant, the state or other jurisdiction of incorporation or organization of each, and the names under which such subsidiaries do business. This list may be incorporated by reference from a document which includes a complete and accurate list.

(ii) The names of particular subsidiaries may be omitted if the unnamed subsidiaries, considered in the aggregate as a single subsidiary, would not constitute a significant

subsidiary as of the end of the year covered by this report. (See the definition of "significant subsidiary" in Rule 1-02(w) (17 CFR 210.1-02(w)) of Regulation S-X.) The names of consolidated wholly-owned multiple subsidiaries carrying on the same line of business, such as chain stores or small loan companies, may be omitted, provided the name of the immediate parent, the line of business, the number of omitted subsidiaries operating in the United States and the number operating in foreign countries are given. This instruction shall not apply, however, to banks, insurance companies, savings and loan associations or to any subsidiary subject to regulation by another Federal agency.
(95) Mine Safety Disclosure Exhibit. A registrant that is an operator, or that has a subsidiary that is an operator, of a coal or other mine must provide the information required by Item 104 of Regulation S-K (§ 229.104 of this chapter) in an exhibit to its Exchange Act annual or quarterly report. For purposes of this Item:
(1) Paragraph tools not available for sections that do not have unique paragraph numbers. The term coal or other mine means a coal or other mine, as defined in section 3 of the Federal Mine Safety and Health Act of 1977 (30 U.S.C. 802), that is subject to the provisions of such Act (30 U.S.C. 801 et seq).
(2) The term operator has the meaning given the term in section 3 of the Federal Mine Safety and Health Act of 1977 (30 U.S.C. 802).
(3) The term subsidiary has the meaning given the term in Exchange Act Rule 12b-2 (17 CFR 240.12b-2).
(97) Policy relating to recovery of erroneously awarded compensation. A registrant that at any time during its last completed fiscal year had a class of securities listed on a national securities exchange registered pursuant to section 6 of the Exchange Act (15 U.S.C. 78f) or a national securities association registered pursuant to section 15A of the Exchange Act (15 U.S.C. 78o-3) must file as an exhibit to its annual report the compensation recovery policy required by the applicable listing standards adopted pursuant to 17 CFR 240.10D-1.
(107) Filing fee table. The filing fee table and related disclosure required by Item 16.(c) of Form S-1 (§ 239.11 of this chapter), Item 16.(b) of Form S-3 (§ 239.13 of this chapter), Item 8.(b) of Form S-8 (§ 239.16b of this chapter), Item 36.(c) of Form S-11 (§ 239.18 of this chapter), Item 21.(d) of Form S-4 (§ 239.25 of this chapter), Item 8.c of Form F-1 (§ 239.31 of this chapter), Item 9.(b) of Form F-3 (§ 239.33 of this chapter), Item 21.(d) of Form F-4 (§ 239.34 of this chapter), Item 14.(b) of Form SF-1 (§ 239.44 of this chapter), and Item 14.(b) of Form SF-3 (§

239.45 of this chapter). This exhibit must be submitted as required by § 232.408 of this chapter (Rule 408 of Regulation S-T), provided, however, that if the exhibit is submitted pursuant to Item 14(b) of Form SF-1 (§ 239.44 of this chapter) or Item 14(b) of Form SF-3 (§ 239.45 of this chapter), it is permitted but not required to be submitted as otherwise required by Rule 408.
[Add new instruction:] If a registrant could have redacted confidential information from an exhibit pursuant to Items 601(a)(6), 601(b)(2)(ii), or (b)(10)(iv), but inadvertently failed to do so prior to filing that exhibit, the registrant may seek post-filing redaction of such confidential information pursuant to [insert process to be determined by the Commission].
[Add new instruction:] A registrant may seek to delete any exhibits that were filed mistakenly or without the registrant's authorization pursuant to [insert process to be determined by the Commission].

Redline of Item 701 of Regulation S-K
Recent sales of unregistered securities; use of proceeds from registered securities.
Furnish the following information as to all securities of the registrant sold by the registrant within the past
three years, unless another time period is specified by the applicable form or schedule, which were not registered under the Securities Act. Include sales of reacquired securities, as well as new issues, securities issued in exchange for property, services, or other securities, and new securities resulting

from
the modification of outstanding securities.
B-24
Redline of Instruction I.A.3(b) to Form S-3
I. Eligibility Requirements for Use of Form S-3 […]
A. Registrant Requirements. Registrants must meet the following conditions in order to use this Form S-3 for registration under the Securities Act of securities offered in the transactions specified in I. B. below: […]
3. The registrant: […]
(b) has filed in a timely manner all reports required to be filed during the twelve calendar months and any
portion of a month immediately preceding the filing of the registration statement, other than a report that
is required solely pursuant to Item 1.01, 1.02, 1.04, 1.05, 2.03, 2.04, 2.05, 2.06, 4.02(a) or 5.02(e) of Form
8-K (§249.308 of this chapter) or an exhibit required to be filed pursuant to Item 601(b)(10)(iii) of Regulation S-K (§229.601 of this chapter). If the registrant has used (during the twelve calendar months
and any portion of a month immediately preceding the filing of the registration statement) Rule 12b-25(b)
(§240.12b-25(b) of this chapter) under the Exchange Act with respect to a report or a portion of a report,
that report or portion thereof has actually been filed within the time period prescribed by that rule.
B-25
Redline of Rule 418(b) of the General Rules and Regulations, Securities Act of 1933
§ 230.418 Supplemental information. […]
(b) Supplemental information described in paragraph (a) of this section shall not be required to be filed with or deemed part of and included in the registration statement, unless otherwise required. The information shall be destroyed, or, if requested, returned to the registrant upon request, provided that Tthe destruction or return of such information is consistent with the provisions of the Freedom of Information Act [5 U.S.C. 552].:
(1) Such request is made at the time such information is furnished to the staff;
(2) The return of such information is consistent with the protection of investors;
(3) The return of such information is consistent with the provisions of the Freedom of Information Act [5 U.S.C. 552]; and
(4) The information was not filed in electronic format.
B-26
Redline of Rule 12b-4 of the General Rules and Regulations, Securities Exchange Act of 1934
§ 240.12b-4 Supplemental information.
The Commission or its staff may, where it is deemed appropriate, request supplemental information concerning the registrant, a registration statement or a periodic or other report under the Act. This information shall not be required to be filed with or deemed part of the registration statement or report.
The information shall be destroyed, or, if requested, returned to the registrant upon request, provided
that Tthe destruction or return of such information is consistent with the provisions of the Freedom of Information Act [5 U.S.C. 552].:
(a) Such request is made at the time such information is furnished to the staff;
(b) The return of such information is consistent with the protection of investors; and
(c) The return of such information is consistent with the provisions of the Freedom of Information Act (5
U.S.C. 552).

B-27

Paul Fischer, Rick Lambert, Rongchen Li, Catherine Schrand, Christina Zhu, Wharton School, University of Pennsylvania — Jul 6, 2026
July 6, 2026
Secretary Vanessa A. Countryman
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; Semiannual Reporting
Dear Secretary Countryman:
We respectfully oppose the Securities and Exchange Commission's (SEC) proposed amendments that would allow public companies to elect each year whether to file quarterly or semiannual reports ("the Proposal"). We write as academics in the Accounting Department of the Wharton School, University of Pennsylvania. Our research collectively examines the interplay between corporate disclosure and the capital markets, investors' information processing, and managerial decision-making. Because the Proposal's economic analysis turns on exactly these questions, our comments focus there. These comments reflect our individual views and we do not represent the views of the Wharton School or the University of Pennsylvania.
The Proposal's economic analysis suggests that the Proposal, if adopted, will generate net economic benefits stemming from allowing each company to tailor their reporting frequency to "best serve the company and its investors." (Section III, p. 16). We disagree with this conclusion. The Proposal overstates the benefits to investors, understates the costs to investors, and ignores the substantive pitfalls of delegating the frequency decision to company management. Too many firms, acting independently, will choose semi-annual reporting even though doing so is not in the collective interest of market participants.
Our assessment of the benefits and costs of the proposed amendment is grounded in the SEC's mission, which is to: (1) protect investors, (2) maintain fair, orderly, and efficient markets, and (3) facilitate capital formation. We first discuss the potential benefits highlighted in the Proposal and then consider the costs.
The benefits of the Proposal are claimed to be two-fold. First, semi-annual reporting would reduce firms' compliance costs, easing access to public capital markets. Reducing those costs, in turn, can facilitate capital formation for more companies, broaden the set of public companies available to investors, and allow company managers to focus more resources on managing the day-to-day operations of their business. Second, reducing reporting frequency would mitigate short-termism in corporate decision making, facilitating longer-term investments, particularly for research and development (R&D), advertising, and human capital.
We believe that the Proposal overstates the compliance cost reductions that will result from eliminating quarterly reporting. The Proposal's economic analysis assumes that compliance costs scale with filing frequency. An accounting system capable of producing semi-annual statements can generate quarterly ones at modest additional cost, as most of the infrastructure (including

audits) is fixed. Most companies already prepare quarterly financial statements for internal use or for other suppliers of capital (e.g., banks), regardless of what they file publicly. In fact, the absence of a structured quarterly filing may increase the burden on management by replacing a predictable, structured process with ad hoc investor communications over six months.
Furthermore, we believe the Proposal will do little to alleviate the problem of short-termism in corporate decision making. A shift from quarterly to semi-annual reporting merely changes the horizon from three to six months, still far from the long-term investment horizons that matter for

R\&D or capital investment decisions. Moreover, any recurring problem of short-termism is arguably not a reporting frequency problem; it is a communication and incentive problem. Instead of reducing reporting frequency, boards have the motive and means to fix the short-termism issue by improving communication with the marketplace or restructuring management's incentives. The academic evidence on reporting frequency and investment short-termism is mixed, likely because firms that would face significant costs overcome the capital market pressures with communication and/or incentive mechanisms.

Finally, we believe a registrant's switch to semi-annual reporting will increase costs associated with information asymmetry to a greater extent than anticipated in the Proposal, not only for the company in question, but for other companies as well due to information spillovers. The Proposal suggests that substitute mechanisms, such as 8-K filings, will mitigate any information loss associated with less frequent reporting, but we believe the Proposal overstates the effectiveness of substitute mechanisms. The increase in information asymmetry will manifest in lags in market monitoring activities, increased transaction costs (i.e., spreads), and reduced liquidity. Those changes will result in less retail investor protection and will increase perceptions of information environment complexity and less fair markets, all of which will likely inhibit capital formation.

Due to information spillovers, these adverse impacts will also extend to companies that continue with quarterly reporting.

While the Proposal overstates the benefits and understates the costs, our greatest concern is perhaps

that the Proposal delegates the disclosure frequency decision to firm managers on a year-by-year basis. The reasoning appears to be that managers are best positioned to assess the relevant costs and benefits, and, given their assessment, they will make a decision that maximizes shareholder value each year. That decision, in turn, is presumed to be the decision that best aligns with the SEC's mission. This reasoning falters on multiple dimensions. First, it is not clear that the managers making the decision each year will have an incentive to understand its implications for information asymmetry and transaction costs in the market for their own securities, much less those attributes for other firms' securities. Second, even if managers making the decision each year have the fullest understanding of the implications of their decision, a great deal of academic research regarding agency conflicts between managers and shareholders suggests that managers will not generally make the decision that maximizes shareholder value, particularly a decision that can be changed over a relatively short horizon. The irony is not lost on us that the short-termism problem the Proposal endeavors to fix is at its core an agency problem itself. If managers cannot be relied upon to make the right investment decisions over a shorter horizon, what makes it likely that they will make the right disclosure frequency decision for a short horizon? Finally, even if each firm manager seeks to maximize the value of their own firm's shares, the resulting set of decisions is unlikely to align with the set of decisions that best fulfills the SEC's mission for the marketplace. For example, managers seeking to maximize their own firm's value would generally not consider

the beneficial spillover impact of their disclosure decisions on the information asymmetry in other firms' markets, or on the perception investors have regarding the fairness of the capital market.

Our final comment relates to the alternative rules that would achieve a higher cost-benefit trade-off (see the Proposal's Section F, p. 134). While we do not support the Proposal, we acknowledge that compliance costs can be onerous, particularly for smaller or emerging companies. The Proposal itself expects smaller and emerging companies to be the primary adopters of semi-annual reporting. The Proposal dismisses the idea of a more targeted approach to reducing compliance costs by reducing lengthy narrative disclosures required in quarterly reports, especially for smaller companies. We believe such an approach could meet the Proposal's objective without jeopardizing the SEC's broader mission. This final comment is in no way an endorsement of proposed rules 17 and 18, which were introduced shortly after this reporting frequency proposal. Given their concurrent issuance with this Proposal, those rules require more thoughtful review by investors and an extended review period that is longer than the current short 60-day comment period.

The analysis underlying each of these views is developed fully in our white paper, “Comments on the Economic Analysis in the SEC’s 2026 Proposal on Quarterly Reporting” (Fischer, Lambert, Li, Schrand, and Zhu, 2026), which will be available shortly on SSRN linked 7067399]. We respectfully refer the Commission to that paper for the detailed arguments and the related academic literature.
We appreciate the Commission’s consideration of our comments.
Sincerely,
Paul Fischer
Rick Lambert
Rongchen Li
Catherine Schrand
Christina Zhu

Paul Foster AI Architect, AVRide — Jul 6, 2026
Subject: File No. S7-2026-15 From: Paul Foster I oppose allowing companies to scale back from quarterly reporting. This proposal comes right when automation is making reporting easier, and large companies are making sudden changes with AI, meaning even more can happen in a short time period. The proposal gives an advantage to insiders with little benefit in return, and even despite companies being quite successful on the current system. Please do not allow this proposal to pass.

Paul Murray Accounting Manager, Frontiers USA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Paul Murray I am deeply worried about the shockwaves this move would have on our US financial markets. As a CPA hopeful, I believe our accounting profession is up to the task of maintaining these quarterly reporting requirements. This move ultimately hurts investors and the American people with retirement portfolios.

Paula Hickey — Jul 6, 2026
Subject: File No. S7-2026-15 From: Paula Hickey I strongly oppose the elimination of quarterly reports. This undermines transparency which is the point of quarterly reports. A move to six-month reporting would mean that information would be available less often. Reducing reporting frequency creates a dangerous data void that benefits corporate insiders, harms everyday retail investors, and allows financial fraud to go undetected. Investors do not need to see less information about the companies in which they are investing. Companies are using investors' money and need to be accountable.

Paula Stutts Retired teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Paula Stutts I am a retired teacher living on my pension, my social security and my 401k. It is shameful for the SEC to consider dropping their responsibility to citizens in favor of large corporations when doing the oversight of these corporations for the citizenry is your actual job. I request that you maintain quarterly oversight for my protection. The government currently has a notorious reputation for integrity with a majority of American citizens for exactly this reason.

Pauline Appleby Retired CPA/Financial Reporting Executive (Price Waterhouse/Citibank/Capital One — Jul 6, 2026
Subject: File No. S7-2026-15 From: Pauline Appleby I strongly disagree with the proposal to reduce the level and frequency of reporting. This is a retrograde step in terms of disclosure and accountability. Having lived through the Enron era and other cases of fraud I fear for the impact on individual investors. This is particularly the case now where there appears to be fewer and fewer deterants to insider trading and other market manipulation. We needs stronger reporting and increased investigation and enforcement - not less.

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pegpolitics@hotmail.com — Jul 6, 2026
Subject: File No. S7-2026-15 From: pegpolitics@hotmail.com Since I'm making the investment and taking the risk, every three months seems a short period. Six months is way too long.

Peni Havir — Jul 6, 2026
Subject: File No. S7-2026-15 From: Peni Havir I strongly feel that the original quarterly reporting, codified in the same 1934 act which created the SEC, should be maintained, and not changed to biannual. The entire purpose of the original act is clear from its title, which includes, “to prevent inequitable and unfair practices on such exchanges and markets.” It is these quarterly reports that help protect investors from a company's failure to communicate relevant information to investors. * Bi-annual reporting allows fraud to develop and mature longer without any oversight. Since fighting is one of the core reasons for the creation of the SEC, reducing the Effectiveness of fraud detection, and increasing the likelihood of investors being defrauded. This is just plain wrong. * Transparency is critical when making investments. Taking away half of the information which has been provided to investors blinds them to the fluctuations taking place within a company. Smoothing out these fluctuations by hiding them from investors can hide the fact that a company has made a major mistake. * Since providing information only twice yearly blindfolds the average investor to the stability of those in whom they wish to invest, this can result in a less stable market, with investors reacting to rumors instead of facts. And it definitely creates a less fair market for the average investor, which should be a major concern to the SEC. Fairness is the reason the SEC exists, and should be baked into every decision. * Life decisions aren’t made only twice a year. Without having adequate information, determining how to manage portfolio savings and retirement accounts becomes more than problematic. This becomes an exercise in putting on a blindfold, holding one’s nose with crossed fingers, and jumping. This can have dire repercussions, especially during times of high inflation, such as we’ve been having.

Peter Brunner — Jul 6, 2026
Subject: File No. S7-2026-15 From: Peter Brunner I am a private investor. The loss of quarterly reports means I won't be able to accurately decide on my investments. Transparency is important in publicly traded companies and in government. This is will be lost if you change the reporting time and the way the reports are done. The reports should be as transparent and clear as possible for the public to understand what is going on with the company and how it affects investors.

Peter L. Smith Retired Market and Competitive Analyst, Boeing Commercial Airplanes — Jul 6, 2026
Subject: File No. S7-2026-15 From: Peter L. Smith This proposed rule should be canceled. Quarterly reporting of corporate financial results must be retained! Individual investors like myself (as well as funds that invest in equities) rely on quarterly reports to manage our investment portfolios. Converting to semiannual reporting would 1) impede investors' ability to invest in quality companies, and 2) therefore reduce the incentive for companies to perform well, by weakening the link between their stock prices and corporate performance. This proposed rule should be canceled.

Philomena Rimo Citizen stockholder — Jul 6, 2026
Subject: File No. S7-2026-15 From: Philomena Rimo Please keep quarterly reporting! Do what is right! Thank you P.M Romo

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PricewaterhouseCoopers LLP — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
RE: File Number S7-2026-15
Dear Ms. Countryman:
PricewaterhouseCoopers LLP appreciates the opportunity to comment on the proposed rule, Semiannual Reporting (the “Proposal”). We are pleased to provide our perspectives, which are informed by our experiences working with the SEC’s reporting requirements as independent auditors.
We support the Commission’s broader objective of facilitating capital formation and reassessing aspects of the public company reporting framework. In connection with this evaluation of the broader public company reporting framework, we support the Commission’s efforts to explore whether greater flexibility in the frequency of interim reporting could appropriately balance the informational needs of investors with the operational and compliance burdens faced by registrants.
The appropriate frequency of reporting, however, is just one aspect to consider regarding disclosure effectiveness. In recent years, the financial reporting environment has evolved significantly, and we commonly hear concerns from preparers that existing disclosure requirements may be overly burdensome. As such, we support the Commission’s evaluation of reforming Regulation S-K1 and its holistic evaluation of other disclosure requirements. We also believe it is appropriate for the FASB to continuously evaluate its disclosure requirements for relevance and to ensure they are aligned with the needs of users. Given the significant expansion of interim disclosure requirements over time, we encourage ongoing consideration of whether certain interim disclosures continue to
pwc.com
1 Statement on Reforming Regulation S-K by Chairman Paul S. Atkins, January 13, 2026
PricewaterhouseCoopers LLP
400 Campus Drive, Florham Park, NJ 07932
+1 (973) 236-4000
provide decision-useful information and whether the overall effectiveness of interim reporting could be enhanced through targeted simplification or modernization efforts.
As auditors, our role in the capital markets is to support the reliability of financial

information rather than to determine the appropriate frequency or timing of financial information provided to investors. Accordingly, our comments herein are intended to highlight key considerations for the Commission's evaluation of the Proposal.

Potential diversity in interim reporting practices and auditor involvement

In our view, the Proposal raises a number of important implementation and operational questions that extend beyond the cadence of SEC filings. For example, many existing market conventions, contractual arrangements, regulatory frameworks, and professional standards have evolved around a quarterly reporting model. As a result, even if the Commission permits registrants to file on a semiannual basis, we anticipate that market or investor expectations may continue to drive many companies to prepare and publicly communicate quarterly financial information in some form, as contemplated by the reference to "hybrid reporters" in the Economic analysis section of the Proposal. In certain circumstances, a registrant may determine that continuing to prepare quarterly financial statements—whether filed, furnished, or maintained offline—remains necessary or appropriate to support investor relations objectives, debt covenant compliance, securities offerings, or other capital markets activities.

We believe the ultimate impact of the Proposal will depend not only on whether companies elect semiannual reporting but also on the reporting models that emerge in practice. Registrants may continue to prepare and communicate quarterly financial information in a variety of forms, including full quarterly financial statements, earnings releases, selected financial metrics, or other interim disclosures. As a result, the Proposal may lead to a broader spectrum of interim reporting practices rather than a simple transition from quarterly to semiannual reporting, which could affect the comparability, transparency, and perceived reliability of information available to investors.

Another practical implication of the Proposal relates to the potential emergence of differing forms of quarterly reporting and varying levels of auditor involvement. Under the current framework, interim financial information included in Form 10-Q is subject to a review by an independent public accountant under PCAOB standards. By contrast, there is currently no standardized framework governing auditor involvement in earnings releases or other forms of quarterly financial information provided outside of interim financial statements filed with the SEC. As a result of the Proposal, we have observed that certain stakeholders, including audit committees, have inquired whether the auditor would be able to perform and report on review procedures on interim financial information that is in a form other than a complete set of financial statements, including footnote disclosures. If the Proposal were to move forward, we recommend the Commission work together with the PCAOB,

and possibly the FASB, to establish a path forward to provide clarity as to how auditors can be voluntarily engaged to conduct a review on interim financial information that is less that a complete set of financial statements.

Diversity in interim reporting practices could create confusion among investors and other stakeholders regarding the nature and extent of auditor involvement associated with various forms of quarterly information. In addition, we encourage the Commission to evaluate the risks associated with permitting registrants to furnish on Form 8-K interim financial statements that are less than a complete set of financial statements. We recommend the Commission monitor this area to ensure that the various forms of interim reporting practices continue to meet the needs of investors.

* * * * *

The appendix includes our responses to certain questions in the Proposal. We appreciate the Commission's efforts to re-evaluate the public company reporting framework and to consider whether additional flexibility may facilitate capital formation and improve the attractiveness of the public markets while maintaining investor protections.

We would be pleased to discuss our observations and recommendations with the

Commission or its staff. Please contact Thomas Barbieri (thomas.barbieri@pwc.com) or Brian Croteau (brian.t.croteau@pwc.com) regarding our submission.

Sincerely,

PricewaterhouseCoopers LLP

Appendix

Responses to specific questions

Question 2. We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that file Form 10-Q today to file semiannual reports. Should we instead require all companies to file semiannual reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?

We believe there is value in exploring optionality with respect to interim reporting frequency in recognition of the differing circumstances, investor bases, and information needs of registrants. However, we also observe that the Proposal may introduce inconsistencies in reporting practices and reduce comparability across registrants.

Under the Proposal, one potential outcome is that a registrant wishing to continue providing financial information to investors on a quarterly cadence may elect semiannual reporting on Form 10-S while continuing to furnish first- and third-quarter financial information on Form 8-K. Because interim financial statements included in Forms 10-Q and 10-S are prepared within a reporting framework that includes management certifications and review procedures performed by the auditor, the processes and controls supporting that information may differ from those applied to quarterly financial information furnished through other means, such as Form 8-K.

While certain registrants may choose, as a matter of policy or practice, to involve the auditor in connection with such information, others may not. This may create risk of confusion for investors regarding the level of assurance associated with such information.

We believe it is possible that some registrants may continue to file a Form 10-Q because the process management follows in preparing and filing the quarterly report, and the associated auditor involvement, are well understood in the marketplace.

In practice today, auditors often perform certain procedures in connection with an earnings release, such as reading the information for consistency with the results of interim review procedures performed to date. While those procedures do not constitute a completed interim review and are typically performed while review procedures remain in process, they are nonetheless grounded in the auditor's ongoing involvement in the quarterly reporting process. Under the Proposal, there may be limited or no corresponding interim review procedures performed in connection with first- and third-quarter financial information. As a result, the gap between investor expectations regarding auditor involvement and the actual procedures performed could widen if quarterly financial information continues to be routinely disseminated outside the current periodic reporting framework.

If the Proposal is adopted, we believe it will be important for the Commission to monitor whether different interim reporting practices will meet the needs of investors.

Appendix

Responses to specific questions

Question 11. Do companies that have newly become a public company (e.g., through an initial public offering, de-SPAC transaction, or direct listing) need to have greater flexibility for switching interim reporting frequency within a fiscal year?

For example, a private company that elected semiannual reporting in a Form S-1 for an initial public offering could subsequently decide that quarterly reporting is preferable (e.g., to promote greater trading liquidity by increasing the frequency of

its interim reporting) and wish to switch to quarterly reporting for the rest of the fiscal year. Should we allow such newly public companies to switch the interim reporting frequency within a fiscal year?

Under the Proposal, a company pursuing an initial public offering would indicate its election with respect to semiannual reporting on the cover page of its registration statement, such as Form S-1. We understand that election would affect the financial statements required to be included in the registration statement and would continue to apply to the company's interim reporting obligations for the remainder of the fiscal year following the offering. We note that the content and timing of financial information presented in offering documents is often influenced by discussions among market participants, including issuers, underwriters, legal counsel, and investors.

As a practical matter, we observe that an election to adopt semiannual reporting may effectively extend beyond a single fiscal year. Under the Proposal, if a registrant elects semiannual reporting and subsequently determines that quarterly reporting is preferable in the following fiscal year, the registrant would generally be required to present comparative quarterly financial information for the prior fiscal year. As a result, a registrant may need to prepare, maintain, and in some cases subject prior-year quarterly financial information to procedures and internal controls that support quarterly reporting even though it elected semiannual reporting for that earlier period.

More broadly, we support allowing a registrant to change its reporting election over time. However, we believe the Commission and preparers should understand and consider the practical implications associated with such changes, particularly when a registrant elects semiannual reporting and later seeks to return to quarterly reporting. In those circumstances, the need to provide comparative quarterly information for prior periods may significantly reduce the practical flexibility afforded by the proposal and may influence how a registrant evaluates the initial election.

Question 15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10-Q to reduce the burden on reporting companies of filing this form, such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S-K), or

year-to-date comparisons involving financial statements and MD&A? How should these requirements, or any other requirements of Form 10-Q, be revised? What aspects of Form 10-Q's current reporting framework are most burdensome for reporting companies?

We support the Commission's efforts to evaluate whether aspects of the current Form 10-Q reporting framework can be modernized or streamlined while continuing to provide investors with material, decision-useful information. We believe such efforts should continue to focus on balancing the costs of preparing and reviewing interim disclosures with the importance of maintaining investor confidence in the quality and reliability of interim financial reporting.

We believe the current requirement for interim financial statements included in Form 10-Q to be reviewed by the auditor continues to provide important investor protection benefits. Auditor involvement in interim financial reporting enhances the reliability and consistency of financial information provided to investors and supports confidence in the overall reporting framework. In addition, among other things, interim review procedures often facilitate the timely identification and resolution of accounting, financial reporting, and internal control matters prior to year-end reporting. Accordingly, we do not support

eliminating the interim review requirement for Form 10-Q or proposed Form 10-S.
As discussed in our response to Question 2, the Commission should also consider whether there should be greater consistency in the treatment of interim financial information disclosed outside the periodic reporting framework.
More broadly, we support the Commission's ongoing efforts to evaluate and modernize Regulation S-K disclosure requirements. We also support the Commission's continued focus on improving disclosure effectiveness by emphasizing a focus on disclosing material information and reducing disclosures that are duplicative, immaterial, or not decision-useful to investors. In connection with the optional framework introduced by this Proposal, we would support efforts to improve disclosure effectiveness by re-assessing whether all existing Form 10-Q and proposed Form 10-S disclosure requirements remain necessary and decision-useful in an interim reporting context.
Question 20. In connection with any adoption of the proposal, should there be a new requirement for semiannual filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report filed with the Commission) - that financial information in any first or third quarter earnings releases be reviewed by an independent public accountant? If so, would any changes to current auditing standards (e.g., governing reviews) be required?
A3
Appendix
Responses to specific questions
As discussed in our responses to Questions 2 and 15, there is currently diversity in both the nature and extent of financial information provided by registrants through earnings releases furnished on Form 8-K. In addition, there is diversity in practice regarding the extent of auditor involvement associated with those disclosures. Under the current reporting framework and existing auditing standards, the independent auditor is not required to perform review or other procedures on information included in an earnings release.
The applicable professional standard for auditors of SEC registrants performing reviews is PCAOB AS 4105, Reviews of Interim Financial Information. Under PCAOB AS 4105, a review engagement applies to a complete set of interim financial statements prepared in accordance with the applicable financial reporting framework (e.g., US GAAP), including the related footnote disclosures. While we do not believe it is necessary to mandate auditor involvement with summarized financial information such as earnings releases or more detailed information, we recommend the Commission work together with the PCAOB, and possibly the FASB, to establish a path forward to provide clarity as to how auditors can be voluntarily engaged to conduct a review on interim financial information that is less than a complete set of financial statements.
Question 24. Would the nature and extent of procedures that an independent public accountant performs during a review change depending upon whether the independent public accountant is performing a review over a fiscal semiannual period or a fiscal quarterly period? Would independent public accountants conducting reviews do the same amount of work for a fiscal semiannual period as they currently do for two quarterly fiscal periods on a combined basis? Would an independent public accountant experience any impact on efficiency or economies of scale when conducting reviews and annual audits under semiannual reporting versus under quarterly reporting for the same company? Would any changes to independent public accountants' review or audit procedures or any impact on efficiency or economies of scale result in changes in costs to companies? If so, describe the impact and whether the impact could vary depending upon the size of the registrant subject to the review.

The nature of the procedures performed by the independent public accountant in a review of interim financial information would not be expected to differ solely because the review covers a semiannual period rather than a quarterly period. The requirements of PCAOB AS 4105 would continue to apply, including inquiries, analytical procedures, and other review procedures designed to provide the accountant with a basis for communicating whether material modifications should be made to the interim financial information. However, the extent of effort required for performing a semiannual review would likely be greater than the effort required for an individual quarterly review because the review would

cover a longer period and a larger volume of activity. For example, the auditor would need to consider a greater volume of transactions and activity, more cumulative financial information, and additional matters arising during the period, such as significant new or amended contracts and agreements, board and committee meeting minutes, internal audit reports, and other relevant developments.

At the same time, we would not expect the effort required for performing a semiannual review to be equivalent to the combined effort of two separate quarterly reviews in most cases. Certain procedures may be performed more efficiently over a six-month period than through two separate quarterly review cycles, and electing to not file a Form 10-Q in the first and third quarters could yield certain efficiencies. The extent of efficiencies would depend on the registrant's size, complexity, systems, internal controls, and the nature and volume of significant transactions during the period.

We also note that certain estimates in the Proposal regarding reductions in audit and review costs may not fully reflect how interim review procedures are performed in practice. Procedures performed in connection with quarterly reviews are often leveraged in the year-end audit. The understanding of developments impacting the company's business and industry as well as the phasing of audit work throughout the year are important components of a quality audit, and quarterly review procedures can support the timely identification and resolution of accounting, financial reporting, and internal control matters. In addition, even if a registrant elects semiannual reporting, the auditor may continue to perform certain procedures throughout the year as part of its risk assessment, audit planning, and phased execution of annual audit procedures. As a result, reductions in review-related effort and cost may not be proportional to the reduction in the number of required interim reporting periods. The actual cost impact is likely to vary significantly based on company-specific factors, including but not limited to the size and complexity of the registrant, its internal control environment, capital markets activities, and investor expectations.

Question 26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements? With semiannual reporting, is there a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.

We believe a shift to semiannual reporting could affect the timing of the identification and

communication of certain accounting, financial reporting, and internal control matters, because many controls are designed to operate on a quarterly basis. In addition, the current quarterly reporting framework reinforces a regular cadence of control execution, monitoring, and evaluation throughout the year. If financial reporting occurs less frequently under a semiannual reporting model, there is an increased risk that misstatements may not be prevented or detected timely since certain controls may operate less frequently or may not be executed with the same level of rigor or consistency. Under the current reporting framework, quarterly review procedures often facilitate the timely identification of errors, unusual transactions, disclosure matters, and potential internal control deficiencies during the course of the fiscal year. If review procedures occur less frequently under a semiannual reporting model, there may be an increased risk that material misstatements or internal control deficiencies are not identified and communicated on a timely basis, thereby reducing the amount of time available for management to investigate, remediate, and evaluate the impact of such matters prior to year-end reporting.

In addition, interim review procedures are often integrated with the independent public accountant's overall audit strategy and approach for the year-end audit. The phasing of audit work throughout the year is an important component of an effective, quality audit, and procedures currently performed in connection with quarterly reviews are frequently leveraged as part of the year-end audit process. Accordingly, while certain audit procedures would continue to be performed throughout the year regardless of interim reporting frequency, reducing the cadence of interim reporting and review procedures may increase the risk that material misstatements and internal control deficiencies are not detected, evaluated, and communicated on a timely basis.

Question 27. Would there be reduced securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option as compared to quarterly filers? Would underwriters' requests for independent public accountants to provide "comfort letters" in securities offerings (to support potential due diligence defenses) lead semiannual filers to continue to retain independent public accountants to conduct quarterly financial statement reviews? If so, are changes needed to PCAOB Auditing Standards (regarding reviews by independent public accountants)? For example, to comport with semiannual reporting, are changes needed to PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, to permit independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date and period of the latest financial statements included (or incorporated by reference) in the registration statement? If semiannual filers would continue to prepare quarterly financial information or to retain independent public accountants to conduct quarterly reviews, should the Commission make any rule changes or take any other steps to address this issue?

Responses to specific questions

We do not believe changes to PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, are necessary to accommodate the proposed semiannual reporting framework. The current standard already accommodates the issuance of comfort letters for issuers that prepare financial statements on a semiannual basis, as is common for many foreign private issuers. We believe the question as to whether semiannual reporting would reduce securities analyst coverage is best addressed by investors, analysts, and other market participants.

As Question 27 highlights, a potential implication of a change to semiannual reporting relates to the auditor's ability to provide "negative assurance" regarding subsequent changes to periods within 135 days of the end of the most recent period for which the

auditor has performed an audit or review, as stated by PCAOB AS 6101.46. For periods beyond that window, the auditor may report only procedures performed and findings obtained (PCAOB AS 6101.47). Accordingly, the practical question is not whether the existing standards permit the issuance of comfort letters, but rather whether underwriters and issuers will determine that additional interim financial information and auditor review procedures are necessary to obtain the level of comfort desired in a particular transaction. We have observed similar considerations in the market under the existing reporting framework. In practice, issuers and underwriters frequently evaluate whether information beyond the minimum requirements of the SEC's rules is appropriate in the context of a particular transaction. For example, in an initial public offering, offering materials may include financial information for periods that are not otherwise required by Commission rules when market participants believe such information would be helpful to investors or facilitate the offering process. Additionally, foreign private issuers often prepare interim financial information for periods not otherwise required by SEC reporting rules, either as part of their regular reporting practices or in connection with specific capital markets transactions.

These examples illustrate that the amount and nature of financial information included in an offering is often influenced by transaction-specific facts and circumstances, investor expectations, and the level of comfort sought by transaction participants. We believe the existing regulatory and professional standards framework provides an appropriate baseline from which those determinations can be made. Accordingly, we do not believe changes to PCAOB AS 6101 or broader amendments to the Commission's rules are necessary to accommodate the proposed semiannual reporting framework. Rather, issuers, underwriters, and investors should continue to determine, based on the circumstances of a particular transaction, whether additional interim financial information or auditor involvement is warranted.

Question 28. Would our proposal have any impact on a semiannual filer's application of relevant accounting standards to prepare financial statements in

accordance with U.S. GAAP, IFRS, or home-country GAAP? How? Are any changes to accounting standards, including U.S. GAAP or IFRS, necessary or appropriate to effectuate semiannual reporting (e.g., changes to the guidance on annual impairment testing, lag reporting, earnings per share, or other topics of authoritative guidance)?

We believe the proposed optional semiannual reporting framework would have implications to the application of existing accounting standards because a number of areas within current accounting guidance either explicitly reference quarterly reporting or otherwise operate in practice based on a quarterly reporting model. As a result, if the Commission proceeds with the Proposal, amendments to certain accounting standards and related interpretive guidance would be necessary.

Examples of areas in US GAAP that may warrant further evaluation include the following:

• Subsequent events (ASC 855) — Existing guidance requires an SEC filer to evaluate subsequent events through the date financial statements are "issued,
" with ASC 855-
10-S99-2 providing the SEC staff's views as to when financial statements are considered "issued." Under a semiannual reporting framework, if a registrant was to prepare, but not issue, a complete set of quarterly financial statements for internal purposes, questions would exist as to when the subsequent events evaluation process is completed for such financial statements and, consequently, whether an auditor would be able to conclude an interim review under existing PCAOB standards. We

note that an entity that is not an SEC filer is required to evaluate subsequent events through the date that the financial statements are “available to be issued” (ASC 855-10-25-2). We would support the Commission obtaining feedback, including through coordination with the FASB, as to whether the guidance in ASC 855-10-S99-2 should be amended to accommodate semiannual reporting.

• Earnings per share (ASC 260-10-55-3) — Existing guidance contemplates annual and quarterly EPS computations and disclosures.

• Segment reporting (ASC 280-10-50-33) — Interim segment disclosure requirements currently contemplate quarterly reporting periods.

• Interim reporting (ASC 270-10-50-2) — Current disclosure requirements include references to fourth-quarter matters within annual financial statements.

These examples are not intended to be comprehensive. We expect there may be additional areas throughout US GAAP, IFRS Accounting Standards, and related interpretive guidance for which conforming changes or clarifications would be appropriate to support consistent application under a semiannual reporting framework.

Responses to specific questions

Accordingly, we recommend that the FASB, and international accounting standard setters as appropriate, perform a broader assessment of existing accounting and reporting requirements to identify practice implications and determine whether targeted amendments or interpretive guidance would be necessary to facilitate implementation of semiannual reporting.

Public Citizen — Jul 6, 2026

July 6, 2026

Paul Atkins,

Chair

Honorable Members

Securities and Exchange Commission

100 F St NE

Washington DC

Re: Semiannual Reporting; RIN 3235-AN58

Dear Commissioners,

On behalf of more than one million members and supporters of Public Citizen, we provide the following comment in opposition to the Securities and Exchange Commission (SEC) proposal to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934. Members of Public Citizen hold investments in the stock market and depend on regular, frequent, official reports from companies where we are invested, and therefore take great interest in such a momentous change.

Our markets thrive on transparency. Transparency breeds confidence. As corporate governance expert Charles Elson argues, “The more material information that investors have, the greater confidence they will have in investing. Less information means less investor confidence, more speculation and, ultimately, less public investment.”

Timely and accurate financial information serves as the lifeblood of the capital markets and, therein, the world's economy. American markets lead the world, and frequent disclosure serves as a vital element of that status. Reducing by half the frequency of official reporting would be the most monumental change by the SEC in decades and, consequently, could threaten the nation's vaunted prestige.

Evaluating any firm depends on information. In practice, the market values an enterprise with every trade. Some of these trades turn on new information, some of which may be real, such as weather patterns that impact an agricultural firm, but some of which may be speculative, such as a rumor of a merger. The best source of information comes from the firm itself in SEC-reviewed disclosures. Reducing the frequency of official firm reports will lead to less accurate market pricing. Semiannual reporting will lead to greater price volatility. Investors may follow rumors more intensely. Quarterly reporting provides a "reality check."

Some consequential market-moving information may come from firm management itself, such as in comments to reporters. Governance expert Nell Minow observes, "Corporate executives, who may think they will be less exposed to scrutiny and liability with fewer disclosures, have every incentive to exaggerate." With fewer official reports checking their inflated comments, executives may be encouraged to exaggerate even more, she concludes.

Investment professionals do not support less frequent reporting, as evidenced by comments the last time the SEC explored this option. One survey of 160,000 members of the CFA Institute found "almost no support."

Less frequent official reporting would disadvantage smaller investors. Institutional investors, with resources to analyze market trends and microeconomic data related to individual firms, already enjoy an outsized advantage. Even so, as noted, institutional investors oppose this semiannual reporting proposal.

Proponents of less frequent disclosure argue that collecting and reporting results burdens companies. In the information age, where computer technology allows firms to record operational results instantaneously, reducing public disclosure hardly relieves any burden. A giant retailer understands its sales with every bar code scan. Responsible companies already report more frequently than the mandated quarterly report, with earnings guidance and other information disclosures.

Nor will less frequent disclosure generate more public companies. The rise of private equity results from inadequate investor protections in this sector, not reporting requirements.

Some advocates of less reporting argue disingenuously that this would lead to less pressure to produce short-term results at the expense of long-term planning and investment. Empirical analysis shows no causal relation between reporting and short-termism, according to the Council of Institutional Investors.

If policy makers seriously hope to address short-termism, firms can adopt a more direct approach in how incentives shape focus, namely reforming executive compensation. In the last half-century, executive compensation increased dramatically with no discernable increase in firm productivity. Leaving aside issues of equity, the pay for simply the five named executives has occasionally absorbed

nearly 10 percent of Fortune 500 profits. Compensation structures shape corporate results, ideally for
the best, but sometimes not. Companies can focus their management on long-term results with appropriate long-term incentive arrangements as many already do.
In conclusion, we oppose the proposal to eliminate quarterly reporting because it deprives investors of
vital information, will lead to greater market volatility, relieves no burdens on companies, does little to redirect managements that inappropriately focus on short-term results, and ultimately threatens the nation's status as world financial market leader.
For questions, please contact Bartlett Naylor at bnaylor@citizen.org
Sincerely,
Public Citizen

R. M — Jul 6, 2026
Subject: File No. S7-2026-15 From: R. M I am against you changing the reporting from quarterly to six months. I want more information not less on my investments. Any changes you are making for the public's benefit . The corporation and their leaders are rich enough trying to cheat us of our money

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R. Turner — Jul 6, 2026
Subject: File No. S7-2026-15 From: R. Turner I oppose replacing quarterly reporting with a semiannual-only framework. Quarterly disclosure is essential to market integrity, investor protection, and timely oversight, for the following reasons: - Timely transparency: Regular reporting gives investors and analysts reliable, ongoing visibility into financial performance. - Early risk detection: Frequent disclosures surface liquidity problems, operational deterioration, or accounting irregularities before they escalate. - Reduced information asymmetry: Quarterly reporting narrows the gap between insider and public knowledge, protecting retail investors. - Less rumor-driven volatility: Regular official data reduces reliance on speculation and informal channels. - Analytical comparability: Quarterly data underpins most financial models, credit ratings, and sector benchmarks. - Lower cost of capital: Reduced transparency raises perceived risk and financing costs for issuers. I urge the Commission to preserve quarterly reporting requirements and reject a semiannual-only disclosure regime.

Rachel Johnson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rachel Johnson My name is Rachel Johnson, and I have invested my savings in the stock market for decades, ever since I was old enough to open an IRA, with my parents supervision. Through the years I have planned carefully and responsibly for retirement. Quarterly reporting by the companies I invest in, and that my retirement accounts invest in, creates the foundation of trust necessary for the kind of investing I do, as an average American. I am planning for my future and the future of my family, like every responsible American should, who has the means to do so. As an individual citizen, I must advocate for quarterly reporting on behalf of each and every member of the public. Transparent and timely reporting is vital to informed financial decisions and to maintain accountability and public trust. The SEC is by law deeply invested in protecting the average citizen, which includes robust requirements for regular reports and disclosures. Please do not undermine the public's visibility into the financial health of their investments.

Rachel P Lewis — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rachel P Lewis Reporting twice a year will hurt individual investors. This is a bad idea

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Rachel Rich — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rachel Rich There needs to be more transparency, The more money that's at stake, the more the corruption.

Ran Ben-Tzur, Fenwick — Jul 6, 2026
Docusign Envelope ID: 5DD44130-107C-8946-804C-D6714B0A1887
Ran D. Ben-Tzur
rbentzur@fenwick.com | 650.335.7613
Amanda L. Rose
arose@fenwick.com | 206.389.4553
July 6, 2026
Vanessa Countryman
Secretary, Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: File Number S7-2026-15 (Semiannual Reporting) ("Proposing Release")
Dear Ms. Countryman:
Fenwick & West LLP is pleased to submit to the Securities and Exchange Commission ("Commission") comments on the proposed rules ("Proposed Rules") under the Securities Act of 1933, as amended ("Securities Act"), the Securities Exchange Act of 1934, as amended ("Exchange Act"), and the Trust Indenture Act of 1939 relating to semiannual reporting by public reporting companies. We represent and have represented over the years a large number of publicly held technology and life science companies, including companies that have completed initial public offerings ("IPOs"). The comments we provide in this letter derive from our experience with these companies.
As indicated in our comments below, we support the intent of the Proposed Rules to allow public companies to elect to file interim reports with the Commission on a semiannual rather than quarterly basis. We believe that the Proposed Rules present a pragmatic and effective framework within which companies may choose to report semiannually and implement their choice. Accordingly, we encourage the Commission to approve the Proposed Rules substantially in the form proposed.
We provide our responses below to certain questions contained in the Proposing Release. Where we felt that it would make for a more expedient review of our comments, we have responded to multiple questions collectively.
Questions 1, 3 and 4
We believe that all reporting companies should have the option to report semiannually.
The Proposing Release identifies the most important potential advantages to many companies of reporting on this basis, including, in particular, cost saving, the freeing up of management time and attention to focus on company operations, and the potential to shift the attention of participants in the equity markets from the short-termism discussed in footnote 44, and the surrounding text, of the Proposing Release toward a longer-term perspective. While these

advantages may be more important to some types of reporting companies than to others, we believe that each reporting company is in the best position to analyze the benefits of semiannual reporting for itself and its investors. While we are hesitant to speculate broadly
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about which companies will be most likely to elect semiannual reporting, we believe that founder-led companies that are focused on, and prioritize, long-term goals and growth and companies whose businesses are still in the developmental stage are most likely to benefit. In our experience, the cost and administrative burdens of being a public company, as well as the current short-termism of the equity markets, are disincentives to many private companies from going public and to some public companies of staying public. If adopted, the Proposed Rules would help to alleviate these disincentives.

Question 2

We do not perceive any meaningful benefit to public companies and their investors at large of requiring that all companies report on a semiannual basis. We do not think that retaining the opportunity for some companies to continue to report quarterly will be a meaningful deterrent to other companies selecting semiannual reporting. With quarterly reporting having been mandated for the last 55 years, many longstanding reporting companies may determine that market expectations and investor relationships would be unduly disrupted by a shift to semiannual reporting. At the same time, because companies may elect annually whether to report quarterly or semiannually, they would be free to choose over time to move away from quarterly reporting. It is possible, and perhaps likely, that, if adopted, the Proposed Rules will help to change market perceptions of the optimal frequency of reporting, and companies that initially elect quarterly reporting might switch to semiannual reporting.

Question 5

We respectfully suggest a longer period for the filing of Form 10-S than Form 10-Q in light of the longer period covered by the financial statements that will be included in Form 10-S. While our clients of course have no experience with the time that will be required by semiannual reporting companies to complete the preparation and auditor review of financial statements for six-month periods, we believe that semiannual reporting companies will be better positioned to make timely and complete filings of Form 10-S with a later deadline than for Form 10-Q. We believe that filing deadlines of 60 days after the period-end for large accelerated filers and 75 days for all other filers would facilitate timely filings and continue to provide information to investors on a timely basis.

Questions 8 and 9

We support providing for the check box on the forms indicated in the Proposed Rules as the means for companies to make their election for semiannual reporting. We believe that the timing of making the semiannual reporting election in Form 10-K is appropriate. In our opinion, existing public companies electing to report on a semiannual basis will carefully consider whether to publicly announce this election at an earlier date than the filing of the Form 10-K.
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However, we do not believe that the Proposed Rules should be revised to require such earlier notice of this election.

Questions 10 and 11

We support requiring companies to report in the manner elected in their Form 10-K, or IPO registration statement, throughout the year for which the election was made, with one exception. We believe that a newly public company should be permitted a one-time ability to

switch from semiannual reporting to quarterly reporting during its first fiscal year as a reporting company. This is a reasonable accommodation for a registrant that has recently entered the reporting system and is still evaluating the appropriate reporting cadence for its business.

Question 12

We support the process provided in the Proposed Rules for the correction of errors with respect to the timing of periodic reporting. Our support for this process is based in part on the simplified procedure set forth in footnote 82 in the Proposing Release for amending the Form 10-K for this specific purpose.

Questions 13 and 14

We believe that the creation of a new form for semiannual reports, as Form 10-S would be, is desirable to assist investors in knowing the scope of information that will be provided in the particular interim report. We do not perceive any meaningful benefit in requiring different information in the Form 10-S from what is required in Form 10-Q and given the market's familiarity with this presentation believe it is appropriate to require the same information under each form.

Question 15

We believe there are meaningful opportunities to simplify Form 10-Q without affecting the delivery of material information to investors. However, we do not support the pursuit of that goal, which of course is not the subject matter of the Proposing Release, at the expense of, or as an alternative to, providing companies with the option to report semiannually.

Questions 16 and 17

Most of our clients that have completed an IPO in the last 15 years have had a substantial runway as a private company before going public. This has allowed them time to evaluate the benefits and costs of going public. We cannot predict at this time if the flexibility to report semiannually will have a meaningful impact on companies considering an IPO.

Nonetheless, we believe that the flexibility of semiannual reporting, along with other proposed rules recently released by the Commission such as streamlining the filing statuses and making capital formation more streamlined, make entry into the public markets more attractive. In a similar vein, we believe having the opportunity to adopt semiannual reporting may induce current public companies to stay in the reporting system. Finally, while we are unable to assess with any precision the impact on business opportunities, growth or business strategies of semiannual reporting, we believe that reducing the number of interim reports will enable management to allocate more time and resources to these important matters.

Question 18

We believe it is likely that many companies that elect semiannual reporting will continue to provide some kind of voluntary disclosure regarding quarterly operating results. Such disclosure may include earnings releases furnished on Form 8-K, quarterly earnings calls, quarterly financial statements furnished on Form 8-K, quarterly investor decks furnished on Form 8-K, full or partial quarterly financial information filed on Form 8-K to be incorporated into the disclosure package for delayed or continuous offerings, and/or other forms of quarterly disclosures.

Questions 19 and 20

We do not believe that the valid logic underlying the provision that Form 8-K Item 2.02 information be "furnished" and not "filed" is impacted by a company's decision to report on a semiannual basis. In addition, we do not believe that semiannual reporting companies should be required to have first or third quarter financial statements reviewed by their independent public accountant if any such company elects to voluntarily provide that information.

It seems to us that the basic premise of the Proposed Rules is that providing information

semiannually can for many companies be sufficient to provide material current information to investors. If a company that reports semiannually elects to report some financial information quarterly, we do not think that such a company should be penalized by either (i) having this information, and its other Item 2.02 filings, deemed “filed” under the Securities Act and the Exchange Act or (ii) requiring that such information be reviewed by an independent public accountant. We think there is the potential that deeming Item 2.02 information to be “filed,
” or
requiring such financial statements to be reviewed, could be disincentives to companies to provide information that they might otherwise believe could be valuable to their investors. We note that companies are well aware of the exposure for misstatements and omissions in their earnings releases under Exchange Act Section 10(b) and Rule 10b-5, and that deeming this information “filed” would not meaningfully impact the amount of care applied to the preparation of this information. Similarly, these companies would be very focused on producing quarterly financial statements that are fully GAAP-compliant. We further note that many
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companies include guidance in their earnings releases and that companies would be discouraged from doing so if that information were deemed “filed” rather than “furnished.”
Question 21
We have not yet received sufficient feedback from our clients on the timing of earnings releases that are not based on financial statements included in a filed periodic report to predict the timing of such releases. Our expectation is that the timing of such releases would be unlikely to change significantly from current practice. We believe that semiannual reporting companies electing to release quarterly information would likely engage in a similar internal process, including audit committee review, to their current processes.
Questions 22 and 23
We do not expect that the option of semiannual reporting will result in a meaningful reduction in material information for investors. Because public companies operate within an integrated disclosure framework that requires the prompt public dissemination of material developments outside of Forms 10-K and 10-Q (and Form 10-S, if adopted), the most important information regarding such companies is and will continue to be disclosed on a current basis. Most significantly, the disclosure requirements of Form 8-K and Regulation FD, stock exchange requirements, the insider trading laws, and securities offering disclosure updating requirements, will continue to incentivize timely and accurate disclosure of material information, as well as mitigate the risk that investors would face less transparency of company developments. Reporting companies also will continue to face external pressures – such as competitive capital markets environments and contractual, commercial and governance-related obligations – that encourage regular communication with their investors.
Similarly, we do not expect that creation of a semiannual reporting alternative will result in investors failing to hold the companies in which they invest to the high standards of disclosure necessary to support their investment decisions. In analyzing the option to report semiannually or quarterly, we believe that it is extremely unlikely that a company would consider the cost and time savings of semiannual reporting to be worth the price of any measurable decrease in the universe of investors willing to purchase the company’s securities due to a perceived insufficiency of public disclosure by the company. Accordingly, we believe that companies will be very highly motivated to provide sufficient information to satisfy investors in their periodic reports, Forms 8-K and voluntary disclosures, regardless of the frequency with which they file their periodic reports. Further, as noted above in response to questions 19 and 20, companies are very aware of potential liability under Exchange Act section 10 and Rule 10b-5 for failing to provide complete and accurate information to the market. All of

this being the case, we would not expect that the election of some companies to report

semiannually will have a meaningful effect on the delivery of material information to their investors.

For companies that elect semiannual reporting, we do not expect that less frequent management certifications of internal controls over financial procedures or less frequent disclosures of changes in disclosure controls and procedures will materially affect investors.

Question 25

We believe it is likely that some companies that elect to report semiannually will retain their independent public accountants to review quarterly financial statements for the potential reasons noted in the question. Companies may also have their independent public accountants perform quarterly reviews to support financial information provided in a Securities Act registration statement.

Question 30

We do not believe that it would be more difficult for investors to back out second semiannual period financial information than it is to back out fourth quarter financial information. Accordingly, we do not support the addition to the Proposed Rules of a requirement that the second semiannual period financial information be included in the Form 10-K, or, for that matter, to add as part of this rule making process a requirement for quarterly filers to include fourth quarter financial information in their Forms 10-K. Requiring semiannual filers to break out financial statements into two three-month periods seems to us to be inconsistent with the logic of the Proposed Rules. If a company determines that it can provide sufficient information to investors by reporting on a semiannual and not quarterly basis, we do not understand the rationale for then requiring that company to report three-month financial information in its Forms 10-S and 10-K.

Question 31

Our clients are just beginning to evaluate the potential impact on their insider trading policies, or insider trading plans, of the adoption of semiannual reporting. In our view, it is likely that some companies reporting on a semiannual basis would determine that the results of the semiannual period to be reported upon would typically come into focus further in advance of the end of the period than in the case of quarterly reporting. In those cases, we think the insider trading policies would close the trading window further in advance of the end of the semiannual period than had been the case when reporting quarterly. Of course, the specifics of each company will vary, depending, upon other things, on whether the company voluntarily reports any quarterly financial information or if the status of the company's development is such that operating results are even the most important metric being followed by investors (as

opposed, for example, in the case of a life science company to the progress of a drug through regulatory approval). We do not foresee a meaningful impact on insider trading plans, other than to operate in conformity with the company's prevailing insider trading policy, of the adoption of semiannual reporting.

The one aspect of insider trading plans that likely would be materially impacted by the adoption of optional semiannual reporting involves the cooling-off period for insider trading plans of officers and directors under Rule 10b5-1(c)(1)(ii)(B)(1). The amendments to Rule 10b5-1 adopted in 2022 included a cooling-off period, following the adoption or amendment of an insider trading plan by an officer or director, before which trading under the plan could not

commence for purposes of claiming the affirmative defense. The Commission originally proposed a period of 120 days. However, in the adopting release for the final rules the Commission remarked: “We agree that, in some cases, a full 120-day cooling-off period would be longer than needed to prevent the opportunistic trading with which we are concerned. Therefore, we have shortened the cooling off period for officers and directors from 120 days to the later of 90 days or the second business day following disclosure of the issuer’s financial results for the fiscal quarter in which the plan was adopted.” As adopted then, the 120-day maximum cooling off period applies only if disclosure of financial results for the relevant quarter has not occurred within 120 days of plan adoption or amendment.

The Proposed Rules would amend subsection (B)(1)(ii) to include a reference to the filing of a Form 10-S, along with the existing references to Form 10-Q and Form 10-K, as a trigger that start the two-business day measurement period for the cooling-off period. Unfortunately, we believe that the functional result of this provision will be that the cooling-off period for semiannual filers will be the 120-day maximum, because in most cases the semiannual reporting company’s Form 10-K or Form 10-S containing operating results for the fiscal quarter in which the plan was adopted will not be filed for more than 120 days after the plan’s adoption. We believe that this result will be viewed as an important negative feature of semiannual reporting that disadvantages directors and officers of semiannual filers, and that may discourage issuers from electing semiannual reporting as a result.

One potential way to address this issue is to include the filing or furnishing of a Form 8-K in subsection (B)(1)(ii), as well, such that a semiannual reporter may voluntarily file or furnish an earnings release for quarterly results in order to trigger the start of the two business day measurement period for the cooling-off period. This change would eliminate an aspect of the Rule 10b5-1 framework that would discourage companies from electing semiannual reporting, and still satisfy the disclosure requirements that protect investors.

Question 32

We do not foresee a meaningful increase in the risk of illicit insider trading by insiders of companies that adopt semiannual reporting. As noted above, a company that expects its semiannual period results to be determinable at an earlier date than was the case for quarterly results would likely provide a longer closed window prior to the end of the period. Given that, insider trading liability will not change with the adoption of semiannual reporting. We believe companies and their insiders will continue to be motivated to allow trades, and to trade, when insiders are not in possession of material nonpublic information, as is the case with quarterly reporting.

Question 34

We recommend that the Commission permit a nine-month transition period for implementation of the final rules. Specifically, compliance with the final rules should be required for fiscal years ending nine months or more after adoption of the final rules. This transition period would provide reporting companies with the necessary time to decide whether to adopt semiannual reporting and, for those that do, to adjust their reporting calendars, disclosure controls and procedures, internal controls over financial reporting, auditor workflows, and investor-relations practices, while ensuring that investors begin receiving semiannual reporting on a prompt and predictable schedule.

Similarly, we suggest that companies be required to comply with the final rules with respect to Securities Act registration statements for initial public offerings that become effective nine months or more after the rules are adopted. This approach avoids forcing changes in IPO registration statements that are currently close to being declared effective, yet ensures that companies with a longer runway to effectiveness will comply with the final rules

reasonably shortly after their adoption.
In any case, we believe that early compliance with the final rules should be permitted for issuers, provided that they apply the new requirements in full and on a consistent basis.
Questions 35-36
We support adopting the proposed changes to Regulation S-X to incorporate semiannual reporting.
Specifically, we believe that the proposed revisions are necessary to take into account and implement semiannual reporting. If the proposed changes to Regulation S-X were not made and the current rules remained structured around quarterly reporting, we think it would have a negative effect on semiannual reporters and their ability to raise capital and solicit proxies.

In addition, we agree with the proposed consolidation of Rules 3-01 and 3-12, as we believe that conforming changes for registration and proxy statements are necessary to ensure that reporting companies are provided a clear and certain disclosure framework. In our opinion, such revisions will reduce interpretive uncertainty and compliance costs for companies that choose a semiannual cadence, which will encourage capital formation.
In connection with the adopting release and/or the drafting of related interpretive guidance, we recommend that the Commission provide illustrative timelines (for example, for June 30 and December 31 semiannual period ends) that demonstrate how the rules will apply at filing and at effectiveness/mailing. We believe this is likely to further streamline application of the adopted rules.
Question 37
We expect the Proposed Rules to facilitate capital formation by allowing companies to align interim reporting in Securities Act registration statements with their interim reporting elections. While some issuers may continue to include quarterly information in offering documents, that decision should be voluntary and driven by market forces, as opposed to being mandated by regulation.
In addition, we anticipate that the practices of companies that elect semiannual reporting likely will evolve over time. For example, such companies may choose to provide quarterly information in Securities Act registration statements and prospectuses until the market and their investors acclimate to a semiannual reporting framework, and thereafter provide semiannual information.
Questions 38-40
We support the manner of aligning the age of financial statements in a registration statement with the Exchange Act reporting deadlines for quarterly and semiannual filers, as well as consolidating Rule 3-12 into Rule 3-01, as proposed. We believe that such integration and harmonization will create a clearer framework for both quarterly and semiannual filers and better synchronize the Securities Act and Exchange Act regimes.
Question 41
We support eliminating the 135-day provisions in the current rules, as permitting mid-period financial statements promotes inconsistency, complexity and incomparability between registrants. The flexibility afforded by the current rules to file mid-period financial statements is used very infrequently, in our experience.

Question 43
We support adopting the proposed amendments to Rule 10-01 and Rule 8-03 regarding

the contents of interim financial statements, as clarifying and harmonizing this framework will both preserve historical comparability for quarterly filers and provide semiannual filers with clear guidance on appropriate presentation and disclosure for interim periods.
Question 44
We encourage amendments to the current rules that will align the required disclosure of financial information regarding an acquired company with the reporting cadence elected by the acquiring company.
If the Staff would like to discuss any of the comments that we have provided in this letter, please feel free to contact Ran Ben-Tzur or Amanda Rose of this firm at 650-335-7613 or 206-389-4553, respectively.
Sincerely,
FENWICK & WEST LLP
Ran D. Ben-Tzur
Amanda L. Rose

Randall Brinkley — Jul 6, 2026
Subject: File No. S7-2026-15 From: Randall Brinkley Nay to semi-annual reporting. Quarterly reports are like pillars of trust that investors (great and small) rely on. . .and a foundation is made more firm with four, than with two pillars. Also, reducing a burden of responsibility does not absolve accountability, it merely shifts it elsewhere; service without standards is merely a scam. NO to S7-2026-15

Randall Cupp — Jul 6, 2026
Subject: File No. S7-2026-15 From: Randall Cupp This response is in regard to the proposed rule for optional semi-annual financial reporting S7-2026-15. I strongly urge you to continue with the required quarterly reporting. This information is invaluable to individuals with an investment portfolio to better understand and evaluate the financial reports of companies. This also creates less oversight by the SEC, investment funds and others reviewing the integrity of the information, which creates trust on the reporting. With computerization this reporting is less onerous than in previous decades, utilizing information already being created by the company, and does not create additional burdens that need to be lessened. I encourage you to NOT implement this proposed change.

Randall Syfert — Jul 6, 2026
Subject: File No. S7-2026-15 From: Randall Syfert Quarterly reporting provides investors like myself with timely transparency, helps prevent fraud, enables informed decision-making, and maintains market integrity. Reducing mandatory disclosure frequency serves the interests of corporations, to the detriment of individuals and investors. Please retain quarterly reporting requirements.

Randolph Reinwasser Investment Advisor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Randolph Reinwasser I rely on quarterly information from public companies to make my sound investment decisions for my clients and myself. This proposal takes away vital information from the most important markets in the world. This proposal will also radically increase volatility when companies report surprises. Europe has tried your proposal and it is a massive failure. You wouldn't let schools report grades half as often and this is an equally terrible

idea. Please save the 10Q. Randall Reinwasser

Razel Remen None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Razel Remen I am strongly opposed to the SEC proposal that company reporting be switched from quarterly to semiannually. This policy has been shown in other countries such as the UK to increase insider trading and increases market volatility and decreases consumer confidence.

Rebecca Downs — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rebecca Downs Since 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. With the recent history of stock market crashes due to CEO's cooking the books it is absurd the SEC is proposing 'semi-annual' reporting, cutting those certified filings to twice a year. In what world does reducing accountability improve outcomes? Accountability is not creating a problem. The companies we trade are not being damaged by the obligation to file four reports a year. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is doing very well. Arguably, losing quarterly reporting is what will cause damage. It is difficult to feel confidence when investing in something that is opaque and risky. And investor confidence is a key element of stock market health.

Regenia Sims NA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Regenia Sims I am strongly opposed to changing the reporting period to 6 months instead of quarterly. I managed the Financial Reporting department for a public company and understand the issues that can arise over a 3-month period. The quarterly reporting requirement gives both the company and the investors a clear picture of the current financial position of a company and gives both time to make adjustments as necessary. If this snapshot is not made except every 6 months, many investors will be blindsided by decisions being made at the company that negatively affects earnings. Quarterly reporting is not so cumbersome since you have more current financial data to review, while waiting six months for comparisons can cause issues of data collecting. Do Not change the reporting requirements.

Remy Jurenas — Jul 6, 2026
Subject: File No. S7-2026-15 From: Remy Jurenas Keep quarterly reporting for publicly traded firms. This policy has ensured transparency since 1970 for investors, incentivized firms toward accountability, and created the world's largest and most actively traded stock markets. The argument that this requirement encourages firms to engage in short-termism falls short when looking at the evidence. Though the CATO Institute questions the importance of frequent reporting, its review shows that "US financial markets and corporate investment (research and development) have grown significantly since the modern introduction of quarterly reporting in 1970. Although that relationship is surely overly simplistic, a 2018 review of the empirical literature finds that the macro predictions of the short-termism hypothesis are "largely undemonstrated, implausible, or untrue." " [https : / / www . cato . org / blog / doing-away-quarterly-reporting-right-step-wrong-reason] Warren Buffett supports quarterly reporting. His beef is with companies using the occasion to offer earnings guidance. Companies do not have to offer guidance – leave it to them to decide. But the quarterly reporting requirement ensures transparency, maintains trading liquidity, increases market efficiency, and

lowers companies' expense in accessing capital – to the benefit of insiders as well as investors. Keep America great by keeping quarterly reporting!

Reyburn — Jul 6, 2026
Subject: File No. S7-2026-15 From: Reyburn Save the Quarterly Reporting!

Rhonda Headley None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rhonda Headley Longer gaps create an unfair advantage to corporations. SEC do your job and protect individual investors.

Richard A Schroeder Staff Experimenal Test Pilot and Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Richard A Schroeder As an investor, I do not support this proposal to allow management the opportunity to report semiannually vs. quarterly. It goes against transparency in the capital market and hurts investors. I would support any requirement for more frequent reports, I.e., monthly rather than quarterly.

Richard Sodon The Motley Fool Community — Jul 6, 2026
Subject: File No. S7-2026-15 From: Richard Sodon Why mess with success? I like quarterly filings and I would argue that monthly would be better. Imagine if you had to report your work progress to your bosses only twice a year. How would they know if you were in the right track? AI should be making things more transparent to investors. Let's not create another MCI worldcom meltdown.

Richard Tawadros — Jul 6, 2026
Subject: File No. S7-2026-15 From: Richard Tawadros I am submitting this comment as a retail investor relying on SEC-mandated disclosure requirements to manage my investment portfolio and retirement savings. While I appreciate the proposed flexibility for issuers, mandatory quarterly reporting should remain the baseline requirement for three reasons grounded in securities law, market structure, and investor equity: 1. Statutory Mandate Requires Proactive Investor Protection Under Section 14(b) of the Securities Exchange Act, the Commission's core mission includes protecting "the investing public"—which encompasses millions of retail participants lacking institutional research infrastructure. Eliminating mandatory quarterly reporting fundamentally alters the risk profile faced by smaller investors who depend on standardized, predictable disclosure schedules. The Supreme Court has long held that federal agencies must not implement rules that depart from prior policy without "examining the relevant data and articulating a satisfactory explanation for [the] action." Motor Vehicle Mfrs. Ass'n v. State Farm Mutual Automobile Ins. Co., 463 U.S. 29, 43 (1983). Shifting to optional semiannual reporting represents such a departure, requiring rigorous justification that considers differential impacts across investor types. 2. Information Asymmetry Creates Structural Disadvantage Institutional investors possess analytical resources—including dedicated equity research teams, analyst relationships, and direct management access—that compensate for reduced public disclosure frequency. Retail investors do not share these advantages. Quarterly reports serve as critical touchpoints enabling non-professional investors to: Detect deteriorating fundamentals before insiders may trade on unpublished adverse information

Monitor management execution against publicly stated guidance Make informed decisions about portfolio allocation and risk exposure Allowing voluntary opt-outs effectively grants corporations discretion to select their investor constituency based on desired transparency levels—a development inconsistent with the Commission's investor protection mandate under Section 2(a) of the Securities Act of 1933. 3. Market Quality Benefits Outweigh Compliance Costs While issuer compliance costs merit consideration, empirical evidence demonstrates that more frequent disclosure improves price discovery, tightens bid-ask spreads, and enhances market liquidity—benefits that flow proportionately more to retail investors with limited diversification options. The opportunity for companies to reduce reporting burden must be weighed against systemic market quality degradation and concentrated harm to passive retail capital providers. Recommended Alternative Framework Rather than eliminating mandatory quarterly reporting, the Commission should consider: Permitting abbreviated quarterly filings for qualifying smaller reporting companies (maintaining four annual disclosures) Strengthening continuous disclosure obligations under Form 8-K for material adverse developments occurring between scheduled reporting periods Enhancing machine-readable formatting requirements to reduce processing costs for automated analysis tools accessible to retail participants Conclusion Please preserve quarterly reporting as the default requirement for Exchange Act registrants. Any relaxation of existing disclosure frequency mandates requires explicit findings addressing disproportionate effects on retail investors and demonstrating that investor protection objectives remain satisfied under alternative frameworks. Respectfully submitted, Richard

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RJ — Jul 6, 2026
Subject: File No. S7-2026-15 From: RJ Strongly advocate for keeping the quarterly reporting system so that the public and relevant stakeholders can receive data in a time frame that preserves the ability to determine if corporations are acting in good financial faith. Historical trends have shown that corporations that are not legally obligated to have financial transparency obscure real-time operational narratives and engage more heavily in self-dealing practices, many of which can seriously harm public investors. In an age of electronic recordkeeping and near instantaneous access to internal data, there shouldn't be a significant larger burden for quarterly reporting than semi-annually. Therefore, the current quarterly reporting system should stand.

Robert Boehmer — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robert Boehmer I strongly urge the SEC to reject this proposal and continue with quarterly reporting. As a private investor it is very important to me that companies continue to report their results on a quarterly basis so I can monitor performance and change my investments in a timely fashion. Increasing the time between reports will do nothing but increase uncertainty.

Robert Cavalier Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robert Cavalier I do NOT support S7-2026-15 changing the reporting requirements for corporations. As an investor with my entire retirement account dependent on accurate performance information, quarterly reports are necessary to provide clear guidance into corporate performance.

Robert Schroeder Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robert Schroeder As an investor, I do not support this proposal to allow management the opportunity to report semiannually vs. quarterly. It goes against transparency in the capital market and hurts investors.

Robert White None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robert White Don’t change current rules

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Roberta Miller — Jul 6, 2026
Subject: File No. S7-2026-15 From: Roberta Miller As a citizen and an investor, I strongly urge the SEC to keep the quarterly reporting requirement for all publicly traded companies. Retail investors like myself will be placed at a disadvantage if companies can opt out of half of the current reporting dates at their own discretion. Industry insiders who have other channels of information will benefit disproportionately, potentially even to an extent which encourages illegal insider trading. As a former IT professional in publicly traded companies, I have observed first hand the time, effort and money that goes into quarterly filings. Even so, I believe that it is important that requirements apply to all companies equally. Smaller companies may opt for semiannual filing because the cost of producing quarterly reports is relatively more burdensome to them. However, these are precisely the companies whose business conditions and performance can change the most quickly. With less information available to the investor, their stocks will become riskier than they have to be. This has the potential to bias the choices of retail investors, and the institutional funds that cater to them through 401(k) plans and the like, toward more established companies. The resulting disadvantage for small or newly public companies in raising capital may outweigh the cost savings in the long run. Finally, in a world where financial dealings get steadily more complex while the commonly accepted ethical guidelines that govern them become more and more murky, it seems like a particularly bad time for the SEC to opt for less transparency rather than more. While efficiency is an important goal for an agency that has to impose requirements on businesses, retaining public trust is paramount. Without it, investors, companies, and our country as a whole all lose.

Robin Adams — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robin Adams I believe changing financial reporting requirements from quarterly to semi-annually will adversely affect consumers, investors and the public at large. By requiring only semiannual financial reporting, corporate leadership and those close to the inner workings of corporations will have less timely visibility into structural changes and financial and operational performance that affect consumption and investment decisions. It will facilitate C-suite and insider activities that will disadvantage general investors and/or consumers. Do not take away the current safeguards!

Robin Holly — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robin Holly Quarterly reporting is important to ensure that information on publicly traded companies is available to all shareholders and potential buyers or sellers. Reducing reporting to semi-annually will remove transparency and increase risk across the market.

Robyn Taylor NA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Robyn Taylor Please keep quarterly filings and not semi-annually to allow the everyday person to stay informed and able to make the best decisions for their personal finances and investments.

Rodney L Arent None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Rodney L Arent I am writing to express my wish that the quarterly report system be retained. Anyone with invested funds deserves to know what is transpiring with their investments. It is my understanding that this rule was imposed after after an unsuccessful trial of the semi-annual reports and that the whole purpose of requiring this transparency was to protect the investors. The quarterly report system has been helpful and functional and it has been a reasonable response to a safety concern. Thank you.

Ronald Lenox — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ronald Lenox I do not want to see less information! This gives companies time to hide bad news from the investor and then it can become a nasty surprise! This is simply a ploy by companies to save a couple of dollars by providing less service to the owners (shareholders) of the company.

Ryan Meder — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ryan Meder I am in favor of this proposal. I think the current 4-quarter model leads too many companies to make short-sighted decisions to make their numbers look better for the next filing. These decisions can include layoffs, purchases, sales, and projects that ultimately hurt the long-term success of the company, its employees, and investors. By switching to a semi-annual filing model, it would allow companies to invest more in their long-term strategic vision without having to make trade-offs for perceived short-term gain.

Ryan Willis Toppan Merrill — Jul 6, 2026
Subject: File No. S7-2026-15 From: Ryan Willis Dear SEC Commissioner, While I completely understand the goals and perspective the SEC is undertaking to help increase IPO activity and reduce the burden for public filings I don't believe a reduction in reporting will ultimately help improve the public markets. I think individual investors will be hurt with less information and it will make the data less comparable. I work as an XBRL consultant and believe the XBRL data will be impacted and we'll have less apples to apples comparisons with inconsistent reporting. Additionally, given the advancements in AI, I think public companies have far less difficulties than in the past and additionally many outsource tasks to third-party companies like Toppan Merrill which can help create efficiencies without needing to completely revamp internal processes. I thank you for reading this comment and for your ongoing commitment to better our public markets which I truly believe are the best in the world. Best regards, Ryan Willis

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Salvatore Caputo None, retired journalist — Jul 6, 2026
Subject: File No. S7-2026-15 From: Salvatore Caputo As a small, private investor, I want to know what I'm investing in. Business changes almost daily, and in this fast-paced environment, loaded with information both bogus and real, even a quarterly report seems too little, so I'd say requiring reports only semiannually is very much counter to the pace at which information is needed. The rule should be speeding up the reporting cycle, it seems to me, but I'd be happy with it staying at the current status quo of quarterly filings.

Samir Rustagi — Jul 6, 2026
Subject: File No. S7-2026-15 From: Samir Rustagi Please keep quarterly reporting intact. Do not change to 6 month reporting.

Samuel Kane Creative Design — Jul 6, 2026
Subject: File No. S7-2026-15 From: Samuel Kane My name is Samuel Kane. I work as a creative designer for a company that frequently shares their financial situation with all employees and has created a culture of trust and confidence in doing so. Restricting moments of public transparency to only twice a year will offer no benefits but for those looking to loot companies of their wealth while degrading the services and products they provide, and will exacerbate the climate of distrust we already live in, decreasing consumer confidence and business's success in the process.

Sandra Korbelik Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sandra Korbelik I am retired and depend on my investments to live. This requires timely quarterly tepprting. Don't change what works- you'll risk my ability to live adequately.

Sarah Ackerman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sarah Ackerman I feel this would cause issues with transparency, increase the risk of fraud, and have a huge impact on public trust of the market itself. I oppose this motion for semi annual filings.

Sarah Balkovek IL CPA member-student membership — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sarah Balkovek It is abhorrent that this administration wants to make it easier to ignore the rules the way the Enron executives did. There is a reason these rules exist. This does not benefit the average American and it makes it easier for those at the very top to serve themselves and not the public or the stockholders in their companies. I respectfully ask for the rules to stay unchanged as they are needed in this world where the 1% feels they are immune from regulation and rule enforcement, starting with the President who has done everything in his power to consolidate as much wealth as he has been able to for himself and those closest to him. This is not beneficial to Americans at large.

Sarah Gray None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sarah Gray This proposal is not in the best interest of the public. Since all working class American's have been sold the idea that they must save and invest in the stock market for retirement, this proposal will hurt them the most. Approximately 40% of the money in the market is retirement savings. Most American's are not paying attention to this or their 401(k) - unless they're looking at the 401(k) for a loan - they are trying to keep up with the inflation that has eaten away at all financial gains they've made since 2020 and figure out how to pay the bills, be healthy, eat healthy, and feed themselves and their families. This proposal should have never been made. It's clearly a move to benefit corporations and will do nothing to improve the access to information of the working class.

Sarah Spinler None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sarah Spinler I am opposed to the change allowing for optional semi-annual rather than quarterly reporting as it would make it more difficult for seniors to manage their retirement accounts.

Savina Imrhan — Jul 6, 2026
Subject: File No. S7-2026-15 From: Savina Imrhan Please keep this reporting quarterly. Going to semiannual reporting would make it that much easier to conceal financial misconduct whole keeping the public even less informed than it is now. There's no reason for this other than to make things more convenient for corporations, and that doesn't seem like a good enough reason to make this change

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Scarlett N Upchurch Certified Public Accountant — Jul 6, 2026
Subject: File No. S7-2026-15 From: Scarlett N Upchurch Dear Commissioners: I am writing to encourage the Securities and Exchange Commission to continue requiring public companies to file quarterly financial reports. Regular quarterly reporting is an essential part of the U.S. disclosure framework because it gives investors, analysts, employees, creditors, and the broader public timely information about a company’s financial condition and operating results. Quarterly reports help promote transparency and market confidence. Without reliable interim reporting, investors would have to wait too long to understand material changes in performance, liquidity, risk exposure, or management’s outlook. The current Form 10-Q framework provides a consistent cadence of information that allows market participants to compare companies across periods and industries, evaluate emerging risks, and make better-informed decisions. Maintaining quarterly reporting also supports fair and efficient capital markets. When financial information is disclosed at regular intervals, it reduces information asymmetry between company insiders and outside investors. This is especially important for individual investors, who may not have access to private channels of information and rely heavily on public filings to assess the value and risks of their investments. I recognize that preparing quarterly reports requires time and resources. However, the benefits of timely disclosure outweigh those burdens. Quarterly reporting encourages accountability, supports discipline in financial controls, and gives the Commission and the public more frequent insight into developments that may affect investors and the integrity of the markets. For these reasons, I respectfully urge the Commission to preserve the requirement that public companies file quarterly financial reports. Continued quarterly reporting helps protect investors, strengthen confidence in U.S. markets, and uphold the SEC’s mission of maintaining fair, orderly, and efficient markets. Thank you for considering my views.

Scott Clyde — Jul 6, 2026
Subject: File No. S7-2026-15 From: Scott Clyde Re: File No. S7-2026-15 I respectfully oppose the proposed amendments permitting public companies to satisfy interim reporting obligations through semiannual reporting in lieu of quarterly reporting. The federal securities laws are intended to promote transparency, market efficiency, and investor protection. Quarterly reporting provides investors, analysts, employees, retirees, and other stakeholders with timely access to material financial and operational information. Reducing the reporting frequency from three quarterly reports and one annual report to a single semiannual report and one annual report will diminish transparency and increase information asymmetries between corporate insiders and public investors. The proposal may disproportionately affect retail investors, like me, who generally lack access to the alternative information channels available to institutional investors. More frequent public disclosures help ensure that all investors operate from a common information base and support confidence in U.S. capital markets. The Commission states that the proposal would reduce compliance costs and increase flexibility for issuers. While those goals are important, the benefits should be balanced against the core mission of investor protection. The proposal does not appear to demonstrate that current quarterly reporting requirements impose costs substantial enough to justify a significant reduction in disclosure frequency. Quarterly reporting has been a foundational component of U.S. securities regulation for decades. It promotes market discipline, facilitates price discovery, and enables investors to identify potential risks on a timely basis. Delays of up to six months between periodic reports may limit investors' ability to evaluate changing financial conditions, governance concerns, and emerging operational risks. For these reasons, I urge the Commission to retain quarterly reporting requirements or, alternatively, limit any semiannual reporting option to narrowly defined categories of issuers where investor protection concerns can be adequately addressed.

Scott Jones Individual investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Scott Jones As an individual investor, I absolutely rely on quarterly reports to monitor investments. There are too many things that can effect an investment in six months or a year. Please leave the quarterly reporting requirement in place.

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semi-retired member of The Motley Fool Community — Jul 6, 2026
Subject: File No. S7-2026-15 From: semi-retired member of The Motley Fool Community Good day and thank you for reading my comments AGAINST S7-2026-15, Semiannual Reporting. Briefly, my comments are to tell you who I am and why S7-2026-15 is a VERY BAD idea for my financial future security. I am a semi-retired divorced female, solely financial responsible for myself and demographically a member of the seriously endangered middle class. I am very worried about my retirement income in my future. I will eventually receive a pension of a few hundred dollars a month. I have a Social Security benefit in a decade that is 11 times the pension, but HOW can I realistically expect that "benefit" Social Security income after 2035? a "benefit" that I worked five decades years to EARN, a "benefit" critically vital to me in my final decades when I will really need it? THUS I am VERY involved in investing because as far as I can tell MY INVESTMENTS IN MY 401K IS NEARLY ALL of my future financial security. THUS I am asking you to REJECT S7-2026-15 -- it's adoption will DEPRIVE me of VITALLY IMPORTANT information! On the other side of this coin, it's adoption is NOT necessary to save American businesses from being crushed. As Reddit's 18 million-strong WallStreetBets community said "If quarterly reporting is crushing American capitalism, American

capitalism is hiding it well." - https : / / www . sec . gov / comments / S7-2026-15 / s7202615-775527-2368994 . html My future financial well being is at stake. I need all the information I can get to make the best investing decisions that I possibly can, thus Quarterly reporting is VITALLY IMPORTANT to me! I take my future financial well being very seriously and ask that you also take it seriously and REJECT S7-2026-15.

SG Mitchell — Jul 6, 2026
Subject: File No. S7-2026-15 From: SG Mitchell Keep quarterly reporting. Twice a year is too in frequent.

Shari Brezinsky — Jul 6, 2026
Subject: File No. S7-2026-15 From: Shari Brezinsky I am opposed to this new proposed policy, as less transparency in our financial systems is a dangerous thing. The quarterly report ruling was created in the first place in response to the Enron corporation's corruption. We need more transparency in our financial systems, not less. Thank you, Shari Brezinsky

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Sharon Ann Cauchi Retired — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sharon Ann Cauchi I vehemently objecto to the Proposed reduction of Form 10Q reporting. The SEC’s valued primary mission is to protect investors and maintain fair, orderly, and efficient markets. This proposal does the opposite by reducing the information velocity required to make safe, prudent investment decisions. To safeguard the retirement savings of millions of ordinary Americans who depend on transparent markets to build their futures, I urge the Commission to withdraw File Number S7-2026-15 and maintain the mandatory quarterly reporting framework. Thank you for your time and consideration of these comments. Respectfully, Sharon Cauchi

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Sharon Miller Retired Travel Consultant — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sharon Miller Do not allow a 6 mth hiding of corporation’s books. Working people are already paying more in taxes to “help” the billionaires.

Shaun Wayawotzki Consultant / Project Management Professional — Jul 6, 2026
Subject: File No. S7-2026-15 From: Shaun Wayawotzki As a long time retail investor (my dad got me interested in when I was still in High School in the late 90s) I want to voice my strong opposition to this proposal. We have precious few windows into our investments / potential investments and in a market that has become increasingly irrational, these hard fact based “windows” are critical. This change should not be approved, and the fact that it’s even being considered is disturbing.

Sheri Bozic — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sheri Bozic To the Securities and Exchange Commission: I write to oppose the proposed amendments permitting public companies to file semiannual reports on

Form 10-S in place of quarterly reports on Form 10-Q. Though framed as optional flexibility, this change would erode the transparency ordinary investors rely on. I urge the Commission not to adopt it. 1. Investors would be informed half as often. Interim financials, MD&A, risk-factor updates, and legal-proceedings disclosures would arrive twice a year instead of four times, opening six-month gaps in which material changes go unreported. 2. Earnings releases are no substitute for a 10-Q. They are voluntary in content, curated by management, not subject to the same review, and lack the liability protections of a filed report. Substituting management's highlight reel for standardized filings lowers the reliability of what reaches the public. 3. It widens the gap between insiders and everyday investors. Public filings are one of the few places retail investors stand on equal footing. Cutting their frequency deepens the information asymmetry the securities laws exist to counteract, at the expense of those least able to absorb it. 4. "Optional" doesn't cure the harm. A company-by-company election leaves investors with an inconsistent patchwork that undermines comparability, and the companies likeliest to reduce disclosure are often those whose investors most need continued scrutiny. 5. It impairs price discovery. When material information surfaces only twice a year, prices grow less accurate between filings and more prone to sharp corrections, harming long-term investors, including the millions holding these securities through retirement funds. The modest compliance savings for issuers do not justify degrading the transparency, comparability, and timeliness that protect investors and support efficient markets. I urge the Commission to withdraw the proposal and preserve quarterly reporting. Regards, Sheri Bozic

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Sherrie — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sherrie I support quarterly reporting as it provides the financial health of the companies 4 times per year. This allows the public to be informed to make better decisions. Semi-annual or 6 months is too long to wait for a report on how a company is doing. As a result, a person might hold off their investing decision longer since less information would be available.

Sherry Renfro N/A — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sherry Renfro I ABSOLUTELY RELY on quarterly reports to determine buy/sell/hold decisions in my retirement portfolios. "Optional" six-month reports will quickly become the norm. Please vote NO on this. Imagine if Enron only had to fake their books 2X a year?!

Siraj Omar — Jul 6, 2026
Subject: File No. S7-2026-15 From: Siraj Omar Dear Commissioners, The quarterly reports have been working well for us. There's no reason to changing to a six-month report. Please keep it the way it is. Thank you.

Small Business Investor Alliance — Jul 6, 2026
BY ELECTRONIC TRANSMISSION
July 6, 2026
Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Request for Comment on Semiannual Reporting, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15 (the "Release")

Dear Ms. Countryman:

The Small Business Investor Alliance ("SBIA") appreciates the opportunity to submit this comment letter to the Securities and Exchange Commission (the "SEC") regarding the SEC's proposal to permit companies subject to reporting obligations under Sections 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") that currently file quarterly reports on Form 10-Q to elect to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposed Rules").1 The Proposed Rules also would amend Regulation S-X and related rules and forms to facilitate semiannual reporting and to address the age of financial statements in registration statements, proxy statements and other SEC filings.2

SBIA is a national association that develops, supports, and advocates on behalf of policies that benefit investment funds that provide growth capital to small and mid-size businesses in the lower middle market, as well as the institutional investors that provide capital to these funds. Our membership consists of the advisers of traditional 3(c)(1) and 3(c)(7) private funds, small business investment companies, rural business investment companies, funds registered as business development companies ("BDCs") under the Investment Company Act of 1940 (the "1940 Act"), and the investors that invest in these funds including banks, family offices, and fund of funds.

At the outset, we applaud the SEC for investing its limited resources to reshape the regulatory and reporting landscape of Exchange Act reporting companies. SBIA takes no position on whether the SEC should permit Exchange Act reporting companies to elect semiannual reporting in lieu of quarterly reporting. We write only to encourage that, if the SEC adopts an elective semiannual reporting framework, BDCs should be eligible to elect semiannual reporting on the same terms as other Exchange Act reporting companies.

The Release requests comment on whether any types of companies that currently file Form 10-Q should be excluded from the semiannual reporting option, including BDCs.3 We do not believe BDCs should be excluded from an otherwise elective framework available to other Exchange Act

1 See Release, at 7.

2 Id. at 8.

3 Id. at 33, 85.

reporting companies. The Proposed Rules are premised on the principle that reporting companies should have the flexibility to choose the frequency of reporting that best fits their unique circumstances and the preferences of their investors.4 That principle should apply with equal force to BDCs, which, like other Exchange Act reporting companies, vary in size, investor base, trading characteristics and capital markets activity.

A BDC exclusion would be difficult to reconcile with the broader regulatory landscape for investment companies subject to regulation under the 1940 Act. Registered investment companies subject to the 1940 Act reporting framework, including open-end funds, closed-end funds and exchange-traded funds, currently report to investors on a semiannual basis through Form N-CSR and are exempt from Form 10-Q filing requirements under Exchange Act Rules 13a-13 and 15d-13.5 BDCs are the one category of company subject to regulation under the 1940 Act for which quarterly Exchange Act reporting remains a binding obligation. If the SEC determines that operating companies may elect semiannual reporting, extending the same option to BDCs would simply bring them into closer alignment with the reporting cadence that already applies to other companies subject to regulation under the 1940 Act.

This anomaly is particularly difficult to justify given how closely BDCs resemble the registered vehicles that already report semiannually. Non-traded BDCs, in particular, share the defining structural features of non-traded closed-end funds and interval funds—continuous or periodic offerings, periodic net asset value ("NAV")-based repurchases, and an investor base that

participates on the basis of NAV rather than exchange-traded market prices. Permitting BDCs to elect semiannual reporting would simply put them on equal footing with the economically comparable registered vehicles that already report to investors on a semiannual basis, rather than subjecting BDCs to a more frequent Exchange Act reporting obligation solely by reason of their election of BDC status.

Importantly, BDC investors would not be placed at a relative informational disadvantage compared to investors in other companies that elect semiannual reporting, as all investors in semiannual filers would receive the same periodic disclosure on the same schedule. In many respects BDC investors would be better situated, because existing regulatory and market practices provide many BDC investors with access to critical valuation data outside the SEC periodic reporting process. Many non-traded BDCs, for example, conduct continuous offerings with periodic repurchases and, as a function of the repurchase mechanics, strike and communicate the NAV on a monthly or quarterly cadence that is independent of the Exchange Act reporting cycle. These channels would help ensure that such investors would continue to receive timely NAV information under a semiannual periodic reporting frequency.

4 Id. at 66.

5 See 17 C.F.R. § 270.30e-1 (2025) (requiring registered investment companies to transmit reports to shareholders at
least semi-annually); See also 17 C.F.R. § 249.331 (2025) (certified shareholder report for registered management
investment companies filed within 10 days after the transmission to stockholders of any annual or semi-annual report).
See also 17 C.F.R. §§ 240.13a-13, 240.15d-13 (2025) (exempting investment companies, foreign private issuers and
asset-backed issuers from quarterly reporting on Form 10-Q).

Finally, because the Proposed Rules are elective, a BDC that determines quarterly reporting better serves its investors would remain free to continue filing quarterly reports on Form 10-Q. The election preserves optionality without imposing any change on BDCs for which the existing quarterly cadence remains appropriate. Excluding BDCs as a class, by contrast, would deny that optionality to BDCs for which semiannual reporting would provide a more efficient balance of disclosure and cost.

As noted above, SBIA takes no position on whether the SEC should permit Exchange Act reporting companies to elect semiannual reporting in lieu of quarterly reporting. However, if the Proposed Rules are adopted, we respectfully urge the SEC not to exclude BDCs from the semiannual reporting option. BDCs should be permitted to elect semiannual reporting on the same basis as other Exchange Act reporting companies.

* * *

We would welcome the opportunity to meet with the SEC and discuss these issues further. Please contact SBIA's Chief Advocacy Officer, Tonnie Wybensinger, at (202) 628-5055 or tonnie@sbia.org if we can provide additional assistance.

Sincerely,
Brett Palmer
President
Small Business Investor Alliance

Stacey Mensching — Jul 6, 2026

Subject: File No. S7-2026-15 From: Stacey Mensching Good day, There is no reason to extend the

financial reporting time for public companies. Quarterly reporting is a regulation. This regulatory process was not created for the sake of flexibility, efficiency and easing compliance burdens. This process is in place to protect the average investors who do not have insider information. Extending the reporting period will only benefit the corporate insiders. I personally have had enough of this corporate corruption. Do not change the reporting time schedule. Considering we are in this modern age of AI, reporting should be a simple task and if any change should be made, it should be for more frequent reporting. I appreciate your consideration and action to do the right thing.

Stacy Peters — Jul 6, 2026
Subject: File No. S7-2026-15 From: Stacy Peters Please do not change the quarterly report requirement to semiannual. This will disadvantage the everyday investor. Insider trading is already a huge problem and this will allow for more of it because those in the know will have info for six months that the rest of us don't and can make trades. Transparency is critical in a fair stock market. Please do the right thing and maintain quarterly reporting.

Stan Raines Retired teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Stan Raines I'm Stan Raines, a retired teacher from Brownsville, Texas. My wife and I are dependent on the Texas Teachers Retirement fund, most of which is a portfolio of stocks and bonds. It's a well run fund, but I believe cutting corporate financial reports in half to twice a year, will adversely affect our retirement. I urge the Securities Exchange Commission to hold the line and continue to require quarterly reporting for corporations. Thank you for your time. Sent from AOL on Android

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Stephanie Eichenberg — Jul 6, 2026
Subject: File No. S7-2026-15 From: Stephanie Eichenberg To Whom it May Concern: While this rule may seem IPO friendly, it would cause me concern investing in any upcoming IPO. As a personal investor, it would hamstring my ability to learn enough to feel confident in an investment. Additionally, having previously worked for a very large registered firm listed on multiple exchanges in an industry with ongoing bankruptcies among competitors and suppliers, the quarterly pressure may feel intense, but it helps people to understand when a firm's annoucements don't make sense period over period rather quickly. Providing a company with more time to delay disclosure when they are struggling could lead to an acceleration of failures- not just their investors' but their clients' could be fooled with a cascading impact upon the customer companies. SOX is not fun, but it exists for a reason, I don't think we should tinker with it like this.

Steve Dove None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Steve Dove In my opinion This move by the SEC only benefits illegal activity. Scenario 1- Insider Trading. In a downward trending economy, if you are guilty of insider trading, you benefit from the public NOT having current information because you can use your personal connections to know when it is time to sell. You minimize your losses and the public gets screwed. Scenario 2- Pump and Dump Pump and Dump is when so much hype is deliberately made about a company/fund/security that people will buy impulsively and send a stock price much higher than the company/stock/security is actually worth then the major holders sell all their stock for profit leaving everyone who bought late to eat the losses. In my opinion, with reporting cut from

every 3 months to every 6 months more profits can be made and more harm can be done. 6 Months is a very long time. Needless to say I am not in favor of this and I will encourage people to educate themselves on Social Media.

Steve Hays — Jul 6, 2026
Subject: File No. S7-2026-15 From: Steve Hays Please vote against reducing quarterly reporting requirements. I am a small individual investor and rely on company transparency to make timely rational decisions. Institutional and large investors already have unfair advantages over individuals in access to information. Change to reduce quarterly reporting will increase that unfair advantage. Corruption will increase because insider information will become even more valuable. Public trust in the stock market will decrease because insiders will have even more advantage. Please vote no.

Steve Metzger, General Counsel, Two Sigma — Jul 6, 2026
July 6, 2026
By Electronic Submission
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Semiannual Reporting, File Number S7-2026-15
Dear Ms. Countryman:
Thank you for the opportunity to comment on the Securities and Exchange Commission's ("SEC" or "Commission") proposal on Semiannual Reporting ("Proposal").1
Two Sigma2 is an active member of the Managed Funds Association and the Alternative Investment Management Association and fully supports the letters they have submitted regarding the Proposal, but we are writing separately today as we have grave concerns that the Proposal will have a significant negative impact on investors by removing standardized quarterly reporting for public companies and replacing it instead with an unpredictable and inconsistent choice for management of public companies between semiannual and quarterly reporting with no input required from the shareholder owners of those companies.
Two Sigma was founded 25 years ago on the conviction that innovative technology and data science could help us discover value in the world's data. In today's increasingly data-rich markets, we believe that our scientific approach enables us to better manage assets on behalf of our clients. As a result, we place enormous value on frequent, reliable, and comparable reporting of financial and non-financial data by public companies. While we support the Commission's goal of removing barriers to companies becoming public and reducing the cost associated with remaining public, we strongly encourage the SEC to maintain a quarterly cadence for the reporting of key information.
1 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026) [hereinafter Proposal].
2 Two Sigma is a leading quantitative investment management and trading firm with more than $70 billion in assets
under management. The company applies a scientific approach to investing, combining cutting-edge technology,
artificial intelligence, data science, and quantitative research with rigorous human inquiry to capitalize on market
opportunities and deliver alpha for investors. Founded in 2001, Two Sigma employs over 1,700 employees at its
headquarters in New York and in offices around the globe.

The US Equity Markets Work Exceptionally Well Today, But That Can Change Quickly

We agree with the Proposal's assessment that "[a] robust public capital market—with more emerging companies and small businesses choosing to become public companies through initial public offerings or other paths—benefits companies and investors alike."3 We assert that the United States has that type of robust public capital market today. At Two Sigma, we actively trade the world's major equity exchanges and believe that the US equity market is the gold standard with unparalleled liquidity and rich data. While even the best public market in the world can be improved, the SEC should not move forward with changes that could diminish the strengths that make the US equity market so great today.

At Two Sigma, we take a data-centric approach to investment. As a result, we understand that the correlation of depth of liquidity and depth of data in the United States public market is not coincidental. The SEC's rules requiring quarterly reporting of timely, consistent, and comparable data are a key part of this success. The current SEC requirements to file Forms 10-K annually and 10-Q quarterly provide investors in US public equity markets with each company's financial statements, overviews of the business management discussion of performance, analysis of performance, disclosures about risks, legal proceedings, and updates on internal controls and procedures each quarter. This level of data encourages investment from a wide range of market participants, which makes the US market so liquid.

Academic research supports this conclusion too. A recent analysis of liquidity on the Vienna Stock Exchange since quarterly reporting mandates ended in 2013 found "the termination of quarterly reporting or a substantial reduction of the content in quarterly reports is associated with a significant reduction in liquidity."4 US researchers have found that the "persistence of [a] link between greater disclosure frequency and lower bid-ask spreads . . . strongly suggests that quarterly reporting reduces information asymmetry, as measured by bid-ask spreads."5

The SEC's requirements have helped to create a robust ecosystem that encourages analysis and investment. A high-quality information environment supported by a high level of analyst coverage is associated with increased liquidity, lower cost of raising equity capital, and ultimately creates value for firms.6 The inverse is also true. The Proposal acknowledges that after the UK relaxed quarterly reporting in 2014, companies that did not supplement with

3 Proposal, supra note 1, at 24976.

4 Tobias Bornemann, Anna-Lena Moosmann & Zoltán Novotny-Farkas, The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment, 34 Eur. Acct. Rev. 89, 91 (2025), https://www.tandfonline.com/doi/full/10.1080/09638180.2023.2239298 [hereinafter Abandoning the Quarterly Reporting].

5 Joshua R. Mitts, Quarterly Reporting and Market Liquidity, CLS Blue Sky Blog (Aug. 27, 2018), https://clsbluesky.law.columbia.edu/2018/08/27/quarterly-reporting-and-market-liquidity/.

6 See Abandoning the Quarterly Reporting, supra note 4.

voluntary quarterly reports "experienced a reduction in analyst coverage," and that investors were "unable to successfully offset the information loss arising from low reporting frequency."7 The evidence is clear, both in the success of the US market and in the analysis done of European markets that have taken a different path, that quarterly reporting is a key tenet of market liquidity, transparency, and vibrancy.

The Contemplated Changes Will Harm Investors

In addition to harming liquidity, the move away from standardized quarterly reporting will also significantly deter data-driven investment in the US public market. For investors like Two Sigma who rely on complex quantitative analysis to guide many of our investment decisions, the unpatterned variability between companies choosing to report quarterly or semiannually will complicate research processes and introduce structural barriers that will hinder capital formation.

The SEC is seemingly aware of this concern, as it asks in Question 7 about the effect on investors' ability to compare the relative financial performance of a quarterly filer to a semiannual filer.8 Data reported at disparate cadences and with different time horizons will likely degrade investors' ability to perform timely and well-founded cross-market analyses. The Proposal's own Economic Analysis concedes that reduced comparability "could lead to lower liquidity, lower investor engagement, larger analyst forecast errors, greater analyst forecast dispersion, and less institutional ownership"9 but then underestimates the ultimate impact by focusing myopically on the timing of fiscal year end dates as if the seasonal comparability of historic data were the sole problem arising from the Proposal. Instead, the Commission should contend with the impact that semiannual reporting will have on investors' ability to analyze corporate performance on a timely basis. Under the Proposal, the management teams of an idiosyncratic set of issuers will be allowed to cease providing quarterly reports, creating arbitrary blind spots for investors that will handicap their ability to analyze changes in industry sectors and supply chains. As the margin of error for forecasts of corporate performance widens, investors will have less conviction in their investments and liquidity will drain from the market.
Beyond timeliness, the Proposal would cause an outright loss of information. Semiannual financial statements aggregate two quarters into a single figure, eliminating the ability to observe quarter-over-quarter dynamics and seasonality. Remarkably, the Proposal concedes this point in quantitative terms, invoking the Nyquist–Shannon Sampling Theorem: "in order to measure a periodic event, one must measure at least twice per period," so semiannual reporting "could not capture both the high and low portions" of a half-year seasonal pattern.10 For data-driven investors, this is not a marginal concern—it is the permanent destruction of a signal that no

7 Proposal, supra note 1, at 24998 n.251.
8 Id. at 24979.
9 Id. at 25002.
10 Id. at 25002 n.280.

amount of subsequent aggregation can reconstruct. With time, the degradation of data on corporate financial performance will become a structural barrier that will limit the ability of investors to allocate capital to its most productive uses.

Insider Trading Will Become More Prominent and More Effective

Data-driven investors also may lose out to another group of investors in a semiannual reporting regime—those with inside information. The Proposal acknowledges that semiannual reporting may extend periods of information asymmetry between insiders and outside investors and thereby increase the value of inside information and the risk of insider trading.11 It then essentially defers the issue, suggesting companies "could choose to incorporate, preserve, or extend such blackout periods"12 but provides no requirement, monitoring mechanism, or analysis of whether voluntary adoption would actually occur. Bluntly, when less information is made available to the public, inside information becomes more valuable. Deferring this issue in the Proposal runs counter to the SEC's core missions to protect investors and maintain fair, orderly, and efficient markets.

Owners of Public Companies Should Need to Approve Any Change to Reporting Cadence to Keep Management and Ownership Interests Aligned

The Proposal also does not give shareholders a direct ability to determine whether a company shifts to semiannual reporting. While Question 10 asks whether investors need more notice of a company's shift to semiannual reporting13, the Proposal does not contemplate giving the owners of companies any say in this process. This must change even if various state corporate laws make such an approach complex.

Throughout the Proposal, the Commission refers to companies selecting the reporting cadence most appropriate for their investors, but leaves all the decision making with the management of publicly listed companies with no need to justify their decision. While one could argue that investors can "vote with their feet" and not continue to invest in companies that move away from

quarterly reporting, such an approach is ripe for abuse. As the SEC's own Investor Advisory Committee notes, "the firms with the most useful information for investors—those experiencing performance deterioration, emerging risks, or governance problems—are precisely the firms least likely to voluntarily opt in to quarterly reporting. . . . This is precisely the type of selective disclosure dynamic that the federal mandatory disclosure regime was designed to prevent."14

11 Proposal, supra note 1, at 24989.

12 Id. at 25003.

13 Id. at 24979.

14 SEC Inv. Advisory Comm., Draft Recommendation of the Investor as Owner Subcommittee of the SEC Investor
Advisory Committee Regarding Quarterly vs. Semi-annual Reporting at 4 (2026), https://www.sec.gov/files/draft-
recommendation-iaosubcommittee-quarterly-semi-annual-reporting-052026.pdf [hereinafter IAC Recommendation].

Where a company is experiencing problems, it seems obvious that its management will want to provide less information to the owners of the company.

This Proposal's broad grant of discretion regarding reporting frequency with no direct shareholder input incentivizes company management to conceal negative information for a longer period of time. Similar to how the reduction in frequency of reporting will incentivize the utilization of inside information, giving company management a free option to delay the publication of negative information distorts the true value of a company, which diminishes the integrity and efficiency of the market. The Proposal recognizes the market-failure problem at the heart of this proposed change: the externalities of reduced reporting "may not be fully internalized by individual companies when choosing semiannual reporting."15 If managers' incentives are not aligned with shareholders, the true owners of the company, then granting managers the choice on how frequently to report is not providing shareholders the optimal reporting frequency.

The Proposal further concedes that a significant migration to semiannual reporting "could decrease the informational efficiency of share prices even for companies that would continue to file quarterly reports".16 Despite the recognition of misaligned incentives and the potential for management to disregard the externalities borne by investors and the economy, the Proposal's Economic Analysis waffles through various scenarios with the hope that the impact will be muted. But US capital markets deserve a better response, one that provides a structural assurance that major externalities are not ignored.

We would suggest the Commission revise this Proposal to require shareholders for companies eligible for semiannual reporting to approve any move away from quarterly reporting. At a minimum, if the Commission declines to require a shareholder vote, it should require advance notice via Form 8-K well before the Form 10-K election becomes effective, so that owners are not first informed of a switch only when quarterly reporting has already ceased.

Semiannual Reporting Will Not Cure "Short-Termism"

The Proposal indicates the transition away from quarterly reporting will meaningfully improve the long-term viability of companies. The Commission writes, "[t]o the extent that companies could not previously do so due to quarterly reporting, companies electing semiannual reporting may employ business strategies that may help ensure these companies' long-term viability."17 We believe such a sweeping conclusion must be sufficiently supported by evidence, but in this case the opposite outcome seems equally likely. As Professor John Coffee noted when the SEC last explored this issue, "[i]f we shift to six-month reporting, financial managers may face even greater pressure to meet their earnings target (or the consensus forecast). After all, impatient

15 Proposal, supra note 1, at 24989–90.

16 Id. at 25008.

17 Id. at 24974.

investors will have waited longer and faced greater uncertainty. The failure to 'meet your forecast' would cast even a greater cloud on management's reputation and competence."18 As a result, semiannual reporting places even greater stakes on every financial report by a company and is unlikely to change the behavior of company management with regards to short-termism. The Proposal seems to imply that the management of companies would change significantly, and for the better, if financial results were only available twice a year, but there is no real evidence that would justify moving away from quarterly reporting in hopes that managers will suddenly focus on the long-term viability of their companies.

At the same time, the Proposal estimates only 20% of companies would elect to switch to semiannual reporting. However, the evidence from overseas does not indicate 80% of companies will voluntarily maintain quarterly reporting. Today, only 10% of the largest UK public companies by market cap voluntarily report on a quarterly basis and quarterly reporting is virtually nonexistent for smaller public companies listed in the UK.19 We would expect US public companies to follow a similar path with semiannual reporting becoming the new, yet less effective, standard approach in the market.

Quarterly Reporting Should Not Be Problematic For Most Companies

We appreciate the Commission's objective "to encourage more companies to go and remain public by reducing the costs and burdens associated with Exchange Act reporting."20 However, technological advances that are happening now should reduce the burden of reporting on companies significantly.

Advances in technology are allowing companies to harness advanced tools to simplify reporting, but that change is just beginning. A recent McKinsey study found that while some companies are using artificial intelligence ("AI") to "speed up reporting cycles", adoption is still low with "nearly two thirds of respondents sa[ying] their organizations have not yet begun scaling AI across the enterprise."21 As a company on the forefront of the use of AI, we expect the broad application of AI to financial reporting in the coming years to significantly reduce the burden associated with that activity.

The Proposal also concedes that the promised savings may not materialize. Many issuers will continue to incur quarterly costs because of debt covenants, lending arrangements, bank-regulatory requirements, underwriting, auditing standards, and state-law provisions that reference

18 John C. Coffee, What Really Drives "Short-Termism"?, CLS Blue Sky Blog (Aug. 27, 2018), https://clsbluesky.law.columbia.edu/2018/08/27/what-really-drives-short-termism/.

19 IAC Recommendation, supra note 14, at 5.

20 Proposal, supra note 1, at 24976.

21 Alexander Sukarevsky et al., How Finance Teams Are Putting AI to Work, McKinsey & Co. (Nov. 3, 2025), https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/how-finance-teams-are-putting-ai-to-work-today.

the Form 10-Q.22 More generally, public companies would still need to maintain accurate financial information as part of their ordinary operations, including for purposes of day-to-day business management.23 As the Commission's Investor Advisory Committee observed, companies will need to maintain accurate financial information for day-to-day management regardless, so the cost of producing complete, accurate, and reliable financials would persist even without a quarterly mandate.24 The net savings are thus likely far smaller than the headline figure, while the informational harms—borne by investors and by the market as a whole—go entirely unmeasured.

The Proposal's Economic Analysis monetizes only the benefits of the Proposal—estimating roughly $198,000 in net annual compliance savings per switching issuer and approximately $394 million in aggregate annual benefits under an assumed 20% switching rate25—while expressly

declining to quantify any of the informational costs it acknowledges. That asymmetry must be rectified before any change is finalized.

If a Change is Made, Limit It

In Question 3 of the Proposal, the SEC asks if “only emerging growth companies or smaller reporting companies be allowed to report semiannually”.26 We believe the answer should be yes if the SEC were to move forward with any changes to corporate financial reporting.

For such a significant change to the reporting framework, the change should be limited to the companies the change is primarily intended to benefit. The Proposal cites the burdens particularly felt by small and newly-listed public companies. Yet, the Proposal does not distinguish between the vast differences in the size and reporting capabilities of public companies with its proposed change.

With roughly 50% of the weight in Nasdaq and 40% of the weight in the S&P 500 each coming from only 10 companies, these companies that have an extraordinary impact on the global economy are being treated in the same manner as a small firm that has decided to go public. The Proposal’s cost-benefit analysis does not address this issue and such an omission renders the Proposal inadequate.

The market for initial public offerings in 2026 also reflects a healthy pipeline where larger private companies seem quite willing to go public, so limiting this change to only smaller firms seems prudent. The first quarter of 2026 had 35 initial public offerings, which raised $9.9

22 Proposal, supra note 1, at 25003.

23 See Edmund W. Kitch, The Theory and Practice of Securities Disclosure, 61 Brook L. Rev. 763, 775–76 (1995).

24 IAC Recommendation, supra note 14, at 7.

25 Proposal, supra note 1, at 25000, 25006.

26 Id. at 24978.

billion, the best start to a year since 2021.27 In the second quarter of 2026, a number of the most valuable private companies in the United States have made clear they intend to become public companies in the near future.28

Conclusion

The US public equity markets are the deepest, most liquid, and most data-rich in the world, and that strength is inseparable from the standardized, frequent, and comparable disclosure that quarterly reporting provides. The Proposal's own Economic Analysis concedes that optional semiannual reporting would increase information asymmetry, destroy seasonal and quarter-over-quarter granularity, reduce comparability and analyst coverage, drain liquidity from the market which will increase transaction costs, increase insider-trading risk, and generate externalities that investors will bear and will have broader economic impacts. And yet, surprisingly, the Commission sets aside those negative consequences for a gamble that the Proposal might save $198,000 a year for approximately 1,195 issuers. This one-sided analysis is not befitting for the Commission or the greatness of US capital markets.

In sum, the Commission should revise the Proposal to:

- Preserve quarterly reporting as the standard for all but the smaller issuers the change is intended to benefit, limiting any semiannual option to emerging growth companies and smaller reporting companies;
- Require shareholder approval before any eligible company moves from quarterly to semiannual reporting, and, at a minimum, require advance notice of any such change;
- Quantify the informational costs it has identified—including effects on liquidity, cost of capital, comparability, and information asymmetry—before adopting any final rule, rather than monetizing only compliance savings; and
- Preserve data comparability by disallowing reporting on divergent cadences.

Respectfully submitted,

Steve Metzger

General Counsel
27 Ryan Dezember, The IPO Market Is so Hot a 140-Year-Old Silver Mine just Went Public, Wall St. J. (June 4,
2026), https://www.wsj.com/business/the-ipo-market-is-so-hot-a-140-year-old-silver-mine-just-went-public-
bda95f04?mod=hp_listc_pos2.
28 Barbara Ortutay, AI Companies Are Barreling Toward Huge Wall Street Debuts. A Look at the Biggest Players,
AP News (June 4, 2026), https://apnews.com/article/ai-artificial-intelligence-ipo-openai-spacex-anthropic-
2694431c5cf8850cad940731a38eb188.

Steve None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Steve I'm writing as an individual investor to oppose this proposal in its current form. I don't manage a hedge fund or run a public company. I manage a retirement account and a portfolio that's supposed to fund a future I can't get back if it goes wrong. Quarterly reporting is one of the only tools I have to actually see what's happening inside the companies I trust with that money. Cutting that in half doesn't reduce risk, it just delays when I find out about it. A six-month reporting gap is a long time for a company under stress to paper over problems. Fraud and financial deterioration don't wait for reporting deadlines. They compound. The shorter the interval between checks, the sooner red flags surface and the less damage accumulates before anyone outside the company notices. Stretching that interval to six months gives problems more time to grow before they have to be disclosed. Several of the accounting scandals that did the most damage to investors took as long as they did to surface partly because the reporting gaps around them were already wide enough to hide things in. I'd also expect this to make prices more volatile, not less. Markets price in uncertainty. If real information arrives half as often, the gaps between reports become guessing periods, and stock prices will react more violently to whatever news does arrive, because there's more pent-up uncertainty behind it. Investors like me end up bearing that volatility risk in exchange for a benefit that flows almost entirely to company management. Transparency isn't just a paperwork requirement. It's the actual mechanism that makes a public market fair to someone who isn't in the boardroom. I don't get management calls, analyst briefings, or a seat at the table. My only window into these companies is what they're required to disclose, on a schedule I can count on. Making that window open half as often doesn't modernize disclosure, it narrows what everyday investors are allowed to see, while insiders and institutional players still get more frequent signals through other channels. I understand this is optional per company, but "optional" doesn't help me if I own an index fund or a diversified portfolio. I can't opt out of holding companies that opt in. This shifts real risk onto retail investors without giving us any real say in the decision. I'd ask the Commission to preserve mandatory quarterly reporting, or at minimum to ensure that any semiannual option comes with real safeguards, meaningful interim disclosure requirements, and a requirement that companies clearly justify the change to their own shareholders, rather than leaving retail investors to simply absorb a longer blackout. Thank you for considering my comment.

Steven A. Wechsler, President and CEO, Nareit — Jul 6, 2026
July 6, 2026
VIA ELECTRONIC SUBMISSION
Vanessa A. Countryman

Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15 – Shareholder Report Simplification and Semi-Annual Reporting Option for Issuers (Release Nos. 33-11414; 34-105368)
Dear Ms. Countryman:
We appreciate the opportunity to comment on the Securities and Exchange Commission's Shareholder Report Simplification and Semi-Annual Reporting Option for Issuers proposal1 to permit public issuers to optionally elect semiannual financial reporting via Form 10-S (Proposal).
Nareit serves as the worldwide representative voice for real estate investment trusts (REITs) and real estate companies with an interest in U.S. income-producing real estate. Nareit members are REITs and other real estate companies throughout the world that own, operate, and finance income-producing real estate, as well as those firms and individuals who advise, study, and service those businesses.2
This comment letter has been prepared by a task force of Nareit members (task force), including members of Nareit's Accounting Committee and Best Financial Practices Council.
Nareit and its members are pleased to support this voluntary framework that would permit, but not require, REITs and other issuers to determine their optimal reporting frequency, aligning market disclosure with specific business cycles and capital structures. Nareit members strongly support the Proposal's explicit recognition that "one size does not fit all," which would permit REITs and other issuers to annually elect the reporting frequency best suited to their needs.
In our comments below, we elaborate on our reasons for supporting this Proposal and offer some suggestions we believe would help ensure its success if adopted as written.
1 Semiannual Reporting, Release No. 33-11414 (May 5, 2026); 91 Fed. Reg. 24968, 24987.
2 REITs of all types collectively own more than $4.5 trillion in gross assets across the U.S., with public REITs owning roughly $2.5 trillion in assets. U.S.-listed REITs have an equity market capitalization of approximately $1.6 trillion.
[Type here]
I. Nareit Members Support Optional Semiannual Reporting and the Proposal's Flexible Architecture
Nareit is pleased to endorse the Commission's Proposal to modernize the public company disclosure framework by creating an optional semiannual reporting track. The Proposal would permit, but not require, REITs and other issuers to eliminate two of their traditional quarterly Form 10-Q filings and introduce a single semiannual report on Form 10-S, alongside the annual Form 10-K. The Proposal would also permit REITs and other issuers to evaluate their reporting needs and annually elect whether to report quarterly or semiannually. Nareit's members believe that the Proposal's optionality and flexible, non-binding architecture are important and useful features that would enable REITs and other issuers to navigate changing capital requirements and shifting macroeconomic environments, and to manage other contingencies.
Like many other issuers, REITs would face competing considerations when choosing whether to opt

for
semiannual reporting or maintain quarterly reporting. Semiannual reporting may offer some REITs distinct advantages over quarterly reporting. The business of acquiring, owning, and operating real estate
rarely aligns with strict 90-day windows. Semiannual reporting would permit some REITs to better focus
on executing long-term strategies. Reducing the administrative and legal burdens of preparing two Form
10-Q filings in a year would not only free up management time but also allow some REITs to redirect some cost savings directly into income-producing properties. This could be particularly beneficial for smaller, less-established REITs.
However, we would also expect many REITs to maintain a quarterly reporting schedule. Some REITs,
like other corporate issuers, have systems and accounting practices that would make transitioning away
from Form 10-Q reporting impractical and/or reduce the cost savings associated with such a change.
Additionally, REITs have some features that add complexity to this decision:
- The REIT 90% Distribution Requirement: The Internal Revenue Rules governing the REIT structure require REITs to distribute at least 90% of their taxable income to shareholders annually3, which limits their ability to accumulate retained earnings. Consequently, many public REITs operate in a capital formation cycle, relying on at-the-market (ATM) equity programs and secondary offerings to fund property acquisitions. Underwriters, rating agencies, and institutional buyers may require, or be habituated to, the traditional Form 10-Q reporting.
- Debt and Credit Covenants: Some public REITs finance their operations with credit facilities, term loans, and unsecured bond indentures that legally mandate the delivery of quarterly financial statements and covenant compliance certificates.

3 Internal Revenue Code § 857(a)(1) (2018).

- Investor Relations and Transparency: REIT investors are often focused on income. These shareholders expect predictable, frequent updates on critical operational and performance metrics.

For these reasons, Nareit believes that by offering REITs and other issuers the option of semiannual reporting together with the flexibility to change course and shift from semiannually to quarterly (or the
reverse), the Proposal would, if adopted, meaningfully update the SEC Disclosure regime in a manner
that would offer REITs and other issuers many benefits.

II. Additional Nareit Suggestions

As noted above, Nareit's Task Force members also suggest some conforming regulatory changes that would enable more REITs and other issuers to take advantage of the option of semiannual reporting. These are below.

Harmonizing the PCAOB Staleness and Comfort Letter Rules

In response to the question posed in the release4, Nareit urges the SEC to coordinate with the Public
Company Accounting Oversight Board (PCAOB) to update its auditing standards concurrently with this
Proposal. Under current rules, independent auditors may not provide negative assurance on subsequent

financial changes if the review date is 135 days from the end of the most recent period for which the accountants have performed an audit or a review.
As noted above, REITs must distribute 90% of their taxable income each year. REITs often access equity and debt markets to fund their property portfolio operations. For some REITs, this 135-day rule
would effectively undermine the benefits of the semiannual option. Conforming this PCAOB standard to
accommodate the SEC's Proposal's deadlines would support REIT semiannual filers in conducting secondary offerings without delay.
Quarterly Earnings Releases and Maintaining the Furnished Framework
If the Proposal is adopted, we expect many REITs that elect the semiannual Form 10-S track to continue
issuing voluntary, quarterly operational updates to their investors. These could take various forms and
might cover REIT operational measures such as rental revenue, and metrics like leasing spreads and
occupancy rates.
4 See Release Nos. 33-11414; 34-105368; IC-36140 (May 5, 2026), at 41, 42 ("[T]o comport with semiannual reporting, are
changes needed to PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, to permit
independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date
and period of the latest financial statements included (or incorporated by reference) in the registration statement?").
1875 I Street, NW, Ste 500
Washington, D.C. 20006-5413
202-739-9400

We urge the Commission to permit issuers to continue to provide voluntary, non-GAAP operational measures (such as Funds From Operations, or FFO) in interim quarters without triggering the full, costly
burden of a formal Regulation G reconciliation against unreviewed financial statements.
We note that the Commission has requested comment on whether to require auditor review of voluntary
first- and third-quarter earnings releases and whether to require Item 2.02 Form 8-Ks as "filed" rather than "furnished."5 We urge the SEC to maintain the foundational distinction between "furnished" and "filed" financial disclosures for these interim updates. Forcing issuers to file these voluntary updates under Section 18 of the Exchange Act, or requiring full GAAP reconciliations to non-GAAP measures,
would expand issuer liability and may either discourage the adoption of semiannual reporting or discourage those who do from communicating with their investors.
Addressing Investor Signaling Concerns
Some market participants in the REIT sector have expressed concern that the ability to switch between
quarterly and semiannual reporting could inadvertently create investor confusion or be misconstrued as
an adverse "signal."
For instance, an investor-facing REIT that unexpectedly switches from semiannual back to quarterly reporting—or vice versa—might face market speculation regarding its financial health, upcoming asset

impairments, or unannounced capital raises. To mitigate this risk and ensure market stability, we suggest
that the final rule offer issuers the opportunity to provide an explanation in their Form 10-K when changing their reporting frequency.
Conclusion
With its optional, flexible framework, the Commission's Proposal balances several operational issues that
REITs and other issuers face. If adopted, the Proposal would provide REITs and other issuers with the
opportunity to elect to focus on a longer-term horizon while preserving the option of quarterly reporting
for REITs and other issuers that believe it best serves their companies and investors.
5 See Release Nos. 33-11414; 34-105368; IC-36140 (May 5, 2026), at 37-38 ("…should we amend the Form 8-K requirements
so that Item 2.02 Form 8-K submissions are "filed," not "furnished," for semiannual filers thereby subjecting the earnings release
to additional liability provisions, such as Exchange Act Section 18 (and Securities Act Section 11 if incorporated into a Securities
Act registration statement), given that investors could rely more heavily on earnings releases by semiannual filers due to the
less frequent interim reporting by such filers as compared to quarterly filers?").

We commend the SEC for proposing a flexible rule that respects corporate diversity and encourages long-term capital formation.
Respectfully submitted,
Steven A. Wechsler
President & CEO, Nareit
1875 I Street, NW, Ste 500
Washington, D.C. 20006-5413
202-739-9400
July 6, 2026
Page 5

Steven Rothstein, Chief Program Officer & Jim Coburn, Senior Manager, Disclosure and Regulation, Ceres — Jul 6, 2026
July 6, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15: Semiannual Reporting
Dear Secretary Countryman:
Ceres is writing in opposition to the SEC's proposed rule, Semiannual Reporting, File No. S7-2026-15, because it would reduce disclosure of material financial risks, harming investors. We support investors' views that 10-Q reporting provides valuable material risk information and add additional evidence about climate-related financial impacts that companies already disclose in 10-Q filings.

Ceres is a nonprofit advocacy organization with over 35 years of experience working to accelerate the transition to a cleaner, more just, and resilient economy. Our Investor Network, Company Network, and Policy Network include many large U.S. institutional investors and large companies. Drawing on our decades of expertise, we support companies and investors with integrating responsible business strategies and managing financial sustainability issues critical to protecting portfolio value. The Ceres Accelerator for Sustainable Capital Markets aims to transform the practices and policies that govern capital markets by engaging federal and state regulators, financial institutions, investors, and corporate boards to address weather-driven risk as a systemic financial risk. The comments provided herein represent only the opinions of Ceres, and do not necessarily imply endorsement by each member of our Investor, Company, or Policy Networks.
The SEC's proposed rule is, in effect, proposing a switch from the current minimum quarterly reporting requirement to a minimum requirement of one interim semiannual report on Form 10-S plus an annual report on Form 10-K. The issuer's choice of either semiannual or quarterly reporting would be entirely voluntary. Companies would select their choice for the following fiscal year on their Form 10-K filing.
SEC question no. 22 asks, "Would the option for semiannual reporting result in an overall reduction in material information for investors?"
Yes, the semiannual reporting option would result in an overall reduction in material information for investors, and therefore should not be an option for issuers.
Semiannual reporting would result in fewer mandatory periodic updates in the robust format of Form 10-Q, which includes Financial Statements, Management's Discussion and Analysis of Financial Condition and Results of Operations (MD&A), Legal Proceedings, Risk Factors, and other important Items. The semiannual option will reduce the ability of investors to compare developments between issuers, since some will be providing information quarterly in a standardized format and others will not. In cases when a company switches from quarterly to semiannual reporting, it will eliminate the ability of investors to compare a single issuers' performance from quarter to previous quarter, and to do a year-over-year quarterly comparison.
Ceres Headquarters: 99 Chauncy Street, Boston, MA 02111 California Office: 369 Pine Street, Suite 620, San Francisco, CA 94104
ceres.org
How semiannual reporting harms investors
We agree with the view of SEC Investor Advisory Committee Investor as Owner subcommittee members that the proposed rule would harm investors. As discussed in their June 4, 2026 draft recommendation, quarterly reporting allows investor reallocation of capital, results in a strong investor response (shown by increase in trading volume), avoids a potential reduction in returns that could result from remaining invested in poorer performing companies, results in a lower cost of capital for companies that perform well.1 Furthermore, research shows that semiannual reporting harms investors: "An extensive body of research shows that reducing the frequency of mandatory public company disclosures negatively impacts investors. Studies find that less frequent reporting increases information asymmetry, which in turn leads to higher trading costs, reduced market liquidity, and a higher cost of capital for public companies."2
Sustainability risks and impacts may cause material financial effects
Ceres approaches the SEC's proposal by focusing on how material climate-, nature- and water-related risks and impacts are disclosed in SEC filings. That is because of investors' views, based on abundant evidence, that climate change and other sustainability issues may cause material financial risks and impacts to companies. Since the founding of Ceres' Investor Network in 2003, investors have said these risks should be disclosed in SEC filings, in the same place where other material financial risks are reported. We have found that the quality of this disclosure varies considerably, and there are high levels of boilerplate disclosure.
Companies disclose material climate change-related and weather-related risks and impacts in 10-Q filings; some examples illustrate how they are disclosed. An electric power company disclosed the financial impacts on the company of the 2024 Smokehouse Creek wildfire: "a total estimated

loss of $460 million".3 An electric power holding company stated, "California has experienced unprecedented weather conditions in recent years due to climate change and wildfires in [our] territory [. . .. We] have incurred material losses in connection with the 2017/2018 Wildfire/Mudslide Events (defined below) and other fires, which are described below. [. . .]".4 The company then listed charges of $467 million recorded in 2024 and $90 million recorded in 2023 for these events.5 An insurance company disclosed: "We incurred $760 million of catastrophe losses, or 6.1 loss ratio points, during the third quarter 2022 as a result of Hurricane Ian, compared to $510 million, or 4.5 loss ratio points, for the same period last year from Hurricane Ida."6

These examples illustrate that weather- and climate-related financial impacts often emerge and evolve over the course of a fiscal year. Quarterly reporting provides investors with standardized,

1 See Recommendation of the Investor as Owner Subcommittee of the SEC Investor Advisory Committee Regarding Quarterly vs. Semi-annual Reporting, Draft: May 28, 2026, pp. 8-9.

2 Id., p. 9.

3 Xcel Energy, April 30, 2026, Form 10-Q for the quarter ending March 31, 2026, pp. 18-19.

4 Edison International, Form 10-Q for the quarterly period ended March 31, 2024, p. 47.

5 Id., p. 5.

6 The Progressive Corporation, Form 10-Q For the quarterly period ended September 30, 2022, p. 39.

Ceres Headquarters: 99 Chauncy Street, Boston, MA 02111 California Office: 369 Pine Street, Suite 620, San Francisco, CA 94104

comparable updates regarding the magnitude, timing, and management assessment of those impacts.

Companies also disclose climate change-related and weather-related risks and impacts in Form 8-K filings. For example, one researcher, in a study of 3,752 firms' 8-K filings from 2010 to 2021, found that these filings were useful for evaluating material exposure to disasters such as those related to physical climate risks.7

However, Form 8-K filings are not substitutes for quarterly reporting. Form 8-K disclosures are event-driven and report specific developments as they occur. Form 10-Q, by contrast, provides a comprehensive, standardized periodic update that gives investors a structured, comparable view of a company's condition, which Form 8-K cannot replicate. Form 10-Q filings provide important advantages. They enable quarter to quarter comparisons of financial results, material events, and risks. Regarding weather-related risks and impacts, they put the risks/impacts in context by offering management's discussion of its views of business results and what causes the risks.8

For the reasons stated above, Ceres urges the Commission to withdraw the proposed semiannual reporting option. Thank you for your consideration of our comments. We would be pleased to discuss our feedback. Please contact Jim Coburn (coburn@ceres.org) with any questions.

Sincerely,

Steven Rothstein
Chief Program Officer
Ceres
Jim Coburn
Senior Manager, Disclosure and Regulation
Ceres

7 Glen Gostlow, Predicting Weather Exposure with Historical Evidence from Form 8-K, July 24, 2023,
pp. 11, 30.

8 See, e.g., SEC, Investor.gov: How to Read a 10-K/10-Q, Jan. 25, 2021.

Ceres Headquarters: 99 Chauncy Street, Boston, MA 02111 California Office: 369 Pine Street, Suite 620, San Francisco, CA 94104

Sue Davis — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sue Davis Semi-annual reporting would allow companies to hide from their shareholders and the public. With the pace of life now, investors need more frequent information, not less.

Sue Keller DMD, ACC — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sue Keller Sue Keller, DMD, solopreneur, dentist, and life coach As a small business owner, I was accountable for every aspect of my business. I reviewed my financials, understood my numbers, and accepted responsibility for the decisions I made. I expect nothing less from the CEOs of large public companies. Public corporations benefit from limited liability, access to capital markets, and significant legal and tax advantages. Those benefits should come with equally strong responsibilities. Quarterly reporting helps ensure that executives remain informed, accountable, and transparent with the investors who have entrusted them with their capital. “I didn’t know” should never be an acceptable excuse for poor governance.

Sue Mills — Jul 6, 2026
Subject: File No. S7-2026-15 From: Sue Mills I say "No" to changing SEC's proposal to allow optional semiannual reporting (File Number S7-2026-15).

Sullivan & Cromwell LLP — Jul 6, 2026

Susan Calcio — Jul 6, 2026
Subject: File No. S7-2026-15 From: Susan Calcio A proposed six-month blackout window harms everyday investors. Serious corporate problems—like ballooning debt, failed product launches, or accounting fraud—can develop and remain completely hidden for half the year. The quarterly 10-Q is one of the primary tools for evaluating the financial health of my 401(k) or personal retirement accounts. Maintain the standard of quarterly reporting to protect retail investors from unnecessary market risks.

Susan Daniels None — Jul 6, 2026
Subject: File No. S7-2026-15 From: Susan Daniels Retain the current 10-Q reporting requirement. Six months is too long for the public to wait for information.

Susan Hamilton — Jul 6, 2026

Subject: File No. S7-2026-15 From: Susan Hamilton Dear SEC, I oppose making quarterly reporting optional. Here's why: What I've learned from history: Between 1955-1970, when the U.S. only required semi-annual reporting, stock market returns were much lower and valuations were depressed. When the SEC switched to quarterly reporting in 1970, market performance improved significantly. This is not coincidence—transparency matters to valuations. What I'm concerned about: If companies can report only twice per year: I'll have less information to make investment decisions – especially when earnings disappoint, companies can stay quiet for months Small and mid-cap stocks I own will get less analyst coverage – companies will cut costs and fewer analysts will follow them Fraud gets easier – the longer the information gap, the longer bad news can stay hidden Insider trading becomes a bigger problem – management knows company performance for six months before I do Who benefits? The companies (saving money). Who pays? Investors like me (losing information and liquidity). The SEC proposal says companies will still file Form 8-K for "material events." But materiality is defined by the company. Bad earnings guidance is not a "material event" requiring Form 8-K—only the next quarterly report reveals it. That's six-month-old news by then. The U.S. built the world's most transparent and valuable stock market with quarterly reporting. Don't trade investor protection for corporate cost-cutting. Please maintain mandatory quarterly reporting. Respectfully, Susan Hamilton

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Susan Kirsch, Vice-President and Assistant General Counsel, The Retail Industry Leaders Association (RILA); Christopher Sesay, Government & Legal Affairs Intern, Retail Industry Leaders Association; Michael Levine, Vice-President and Assistant General Counsel, The Retail Leaders Association (RILA) — Jul 6, 2026
RETAIL INDUSTRY
LEADERS ASSOCIATION
99 M Street, SE
Suite 700
Washington, DC 20003
www.rila.org
Via E-mail: rule-comments@sec.gov
Ms. Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re:
Semiannual Reporting
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
File No. S7-2026-15 (May 5, 2026)
Dear Ms. Countryman,
The Retail Industry Leaders Association (“"RILA"), on behalf of its members, appreciates the opportunity to submit this letter in response to the U.S. Securities and Exchange Commission's ("the "Commission") proposal on semiannual reporting for investors (the "Proposed Rule"). Subject to the comments and conditions below, RILA supports the Commission's efforts to offer publicly held companies an additional reporting option.
By way of background, RILA is a trade association of the world's largest, most innovative, and recognizable retail companies and brands. We convene decision-makers, advocate for the retail industry, and promote operational excellence and innovation. RILA members include more than two hundred retailers, product manufacturers, and service suppliers, who together employ over 42 million Americans and account for $2.7 trillion in annual sales and hundreds of thousands of stores, manufacturing facilities, and distribution centers domestically and abroad.

RILA member companies are predominantly large, publicly traded retailers whose investors actively monitor both quarterly performance trends and year-over-year comparisons. Given that profile, we expect most of our members to continue reporting quarterly regardless of the semiannual option availability. That said, RILA appreciates the Commission's evaluation of issuers' reporting burdens and therefore supports the Commission's decision to introduce reporting framework optionality. Accordingly, RILA supports the Proposed Rule, provided that quarterly reporting remains fully available and that the Commission takes appropriate steps to ensure that companies electing semiannual reporting maintain meaningful transparency with investors.

RILA is pleased to provide the following comments, which highlight the importance of maintaining optionality in the final rule, and recommends changes to further strengthen protections for investors:

Semiannual Reporting, Release Nos. 33-11414; 34-105368, 39-2563; IC-36140, File No. S7-2026-15 (May 5, 2026), available at
htps://www.sec.gov/files/rules/proposed/2026/33-1 1414.pdf.

I.
Offering Optional Semiannual Reporting is an Appropriate Exercise of Regulatory Flexibility

Considerable changes have occurred in the United States capital markets since 1970, when the Commission mandated quarterly reporting. For example, Form 8-K now requires disclosure of various material events bankruptcies, acquisitions, executive departures, and carningsannouncements oftentimes within four business days. Furthermore, earnings releases and investor calls have become the primary method through which markets receive and process company financial information and typically occur before Form10-Q is filed. This makes the Commission's review of issuer reporting frequency both timely and appropriate.

RILA supports the flexible reporting framework that the Commission brings forward in the Proposed Rule. The Commission is right to ask whether a one-size-fits-all quarterly mandate continues to serve investors and issuers best. Arguably, some companies' performance may be better assessed in semiannual reporting. These may include companies with stable operations, limited analyst coverage, or business cycles that do not map neatly to quarterly timelines. Additionally, this option may be a better fit for early stage companies where innovation, investment, and commercialization are still scaling. Alternatively, many other established companies, including RILA members that are publicly traded, will continue to find quarterly reporting invaluable to maintain investor confidence, analyst engagement, and capital market access.

By making semiannual reporting an opt-in election on the cover of Form 10-K, the Commission allows companies and their boards to choose the reporting structure that best serves their individual circumstances and stakeholders, while providing investors with the material information necessary to make informed decisions. Accordingly, RILA supports this approach, subject to the recommendations below.

II. Market Forces Will Naturally Preserve Quarterly Reporting for Most Large Retailers

When considering the Proposed Rule's impact, analysts may be concerned that reduced reporting frequency would deprive investors of critical information. Retail is among the most investor-scrutinized market sectors. Many publicly traded retailers operate in highly seasonal environments. For example, some RILA member companies have back-to-school and holiday quarters that can represent a disproportionate share of annual revenue. Their investors may expect granular, frequent updates on comparable store sales, inventory levels, gross margins, and other metrics that may vary meaningfully from quarter to quarter.

Analyst coverage of major retailers is thorough, institutional ownership is significant, and the market craves quarterly data. Companies may continue to report quarterly if they believe risks from a switch to semiannual reporting exceed the expected savings. Concerns include that

See Semiannual Reporting, supra note 1, at 9-10 (describing the Commission's 1970 adoption of quarterly reporting requirements and
rescission of the prior semiannual Form 9-K regime).
See id. at 19-20 (discussing the current Form 8-K Item 2.02 earnings release framework).
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companies that reduce reporting frequency might face higher costs of capital, receive reduced analyst coverage, and court investor uncertainty. Therefore, market forces may inherently compel RILA members to report quarterly even though the Commission's Proposed Rule offers them a semiannual alternative. While the Proposed Rule does not change this dynamic, it offers meaningful reporting flexibility to companies for which it is appropriate and beneficial. Currently, RILA does not anticipate that the Proposed Rule will produce a wholesale shift away from quarterly reporting by its members. It will, however, enable companies at stages and/or in industries where quarterly reporting may be viewed as adding limited informational value relative to its cost to opt-in and remove two quarters of reporting burden.

III. The Commission Should Ensure that Retail Investors are Adequately Protected Under a Semiannual Reporting Regime

RILA supports the Proposed Rule's optionality framework, but we encourage the Commission to ensure that it is implemented in a manner that protects retail investors. To that end, RILA recommends that the Commission incorporate the following in the Final Rule:

A. Reporting Election Disclosure. When a company elects to shift from quarterly to semiannual reporting, or from semiannual back to quarterly, the company should prominently disclose that election. Investors should not be left to discover a change in reporting cadence when the expected Form10-Q is mnissing. The Commission should require issuers to proactively communicate any change in reporting frequency to the market through a Form 8-K filing, as a step in addition to the Form 10-K checkbox mechanism the Commission has proposed.4

B. Continued Form 8-K obligations. The Commission should emphasize that semiannual filers remain fully subject to all Form 8-K reporting obligations. The real-time disclosure requirements of Form 8-K such as covering material acquisitions, leadership changes, significant agreements, and other consequential events are critical to mitigating the potential effects of reduced frequency of periodic reports. RILA supports retaining these obligations in full for all files regardless of whether they elect quarterly or semiannual reporting.

C. Interim Disclosure Transparency. RILA anticipates that many companies electing semiannual reporting may continue to provide voluntary quarterly updates through earnings releases, investor presentations, and other means. The Commission should provide clear information about how such voluntary disclosures will interact with the proposed reporting framework, particularly with respect to the Regulation FD obligations and Item 2.02 of Form 8-K. This would serve to ensure that companies can maintain investor dialogue without inadvertently creating additional compliance uncertainty.

'See Semiannual Reporting, supra note 1, at 27 (describing the proposed check box on the cover page of Form 10-K as the proposed sole means
by which a reporting company would indicate its annual election of semiannual or quarterly reporting)
S See Semiannual Reporting, supra note 1, at 38 (Request for Comment Question 18, asking about the likelihood that semiannual filers will
continue to issue quarterly earnings releases).
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IV. PCAOB Should Harmonize Auditing Standard 6101 With the Proposed Rule

RILA supports the Commission's call for the Public Company Accounting Oversight Board (“PCAOB") to revisit Auditing Standard6101 (AS 6101), Letters for Underwriters and

Certain Other Requesting Parties, considering the proposed shift to optional semiannual reporting.5 Under AS 6101, auditors generally cannot provide comfort letters on financial information older than 135 days.' In a quarterly reporting environment, that threshold is rarely met because issuers cycle through new financial statements every three months.

Under a semiannual reporting structure, however, the 135 days threshold becomes a more prominent obstacle. A semiannual filer with a fiscal first half ending June 30th would face stale financial statements under AS 6101 by approximately mid-November, well before a company opting-in to the Proposed Rule's next periodic filing would be due. Any capital markets transaction during that window could require the preparation of additional interim financial information solely to satisfy the comfort letter requirement undercutting the cost savings the Proposed Rule is designed to deliver.

Left unresolved, this sets up a regulatory inconsistency in which the SEC deems financial information current for periodic reporting purposes while the PCAOB treats the same information as stale for capital markets purposes. Consequently, RILA recommends the Commission work with the PCAOB to extend the comfort letter threshold to approximately 225 days or another period aligned with the semiannual reporting cycle that allows the two frameworks to operate coherently. This figure, like the existing 15-day threshold under quarterly reporting, reflects approximately the length of one full interim reporting period plus a reasonable buffer, enabling the two frameworks to operate coherently.

CONCLUSION

RILA supports the Commission's Proposed Rule offering an optional, semiannual reporting alternative to the current quarterly reporting mandate. Through the Proposed Rule, the Commission introduces flexibility into a framework that has remained largely unchanged since 1970, recognizing that reporting frequency can be adapted to meet the needs of business, investors, and the markets in which they participate.

Very truly yours,

Michael Levine

Vice-President and Assistant General Counsel

• See Semiannual Reporting, supra note 1, at 42-43 (Request for Comment Question 27, asking whether changes to AS 6101 are needed to
comport with semiannual reporting),

7 See PCAOB Auditing Standard 6101, Letters for Underwriters and Certain Other Requesting Parties, .46 (permitting negative assurance as to
subsequent changes in specified financial statement items as of a date less than 135 days from the end of the most recent period for which the
accountant has performed an audit or review); see also Semiannual Reporting, supra note 1, at 42 n.93.

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Susan Kirsch
Vice-President and Assistant General Counsel
Christopher Sesay
Government & Legal Affairs Intern
Retail Industry Leaders Association ("RILA")
99 M Street SE, Suite 700
Washington, DC 20003
(202)869-0200

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Susan Murray — Jul 6, 2026

Subject: File No. S7-2026-15 From: Susan Murray Please do not reduce the frequency of reports.

Individual investors deserve transparency. This move would decrease it. Quarterly reports allow investors to have an earlier opportunity to identify when a business is in distress. Quarterly reporting allows individual investors more analyst coverage and more accurate earnings forecasts. Nothing that I have read indicates the change in reporting would result in any positive change for individual investors. I haven't seen anything that indicates it would incentivize longer-term thinking. If that is the goal, please find a solution that might actually be successful. A U.K. experiment with this found that reporting frequency had no significant impact on corporate investment behavior. It seems like this change is designed more to protect businesses than to protect individual investors.

Susan O'Sullivan — Jul 6, 2026
Subject: File No. S7-2026-15 From: Susan O'Sullivan I have mutual funds. We need to keep PUBLIC eyes on fiscal issues and market movements. KEEP QUARTERLY REPORTING !!! WE NEED THE INFORMATION!!! WE NEED TRANSPARENCY!!! FINANCE IS MOVING EVER MORE QUICKLY!!! YOU HAVE COMPUTERS! !!! YOU HAVE THE KNOW HOW!!!!

Susan Thompson — Jul 6, 2026
Subject: File No. S7-2026-15 From: Susan Thompson I oppose the proposal to allow public companies to reduce their regular reporting from quarterly to semiannual. As an individual investor, I believe transparency is a cornerstone of healthy capital markets. Investing represents ownership, and owners deserve timely, consistent information about the businesses they own. Reducing the frequency of required reports does not reduce uncertainty. It simply leaves investors less informed for longer periods of time. Arguments that fewer reports will reduce short-term thinking are unconvincing. Short-termism is driven by how market participants interpret information, not by the existence of regular disclosure. In contrast, less frequent reporting increases the likelihood of larger information gaps, more significant surprises, and greater market volatility when new information is finally released. Modern reporting tools, automation, and AI have also reduced many of the administrative burdens associated with preparing disclosures, making the case for fewer required reports even less compelling. The SEC's mission includes protecting investors and promoting fair, orderly, and efficient markets. Maintaining quarterly reporting advances those goals by providing investors with regular, transparent access to material information. I respectfully urge the Commission to reject this proposal.

Suzanne Blackburn — Jul 6, 2026
Subject: File No. S7-2026-15 From: Suzanne Blackburn I think companies should be required to report quarterly, not 2x per year, so the public and individual investors can keep track of the actions of the company with the most up-to-date information.

Suzanne Joel — Jul 6, 2026
Subject: File No. S7-2026-15 From: Suzanne Joel I am saying no to the semiannual disclosures. I want to know what is happening to the money I have invested

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Sybil Investor — Jul 6, 2026

Subject: File No. S7-2026-15 From: Sybil I think the more transparent a company is with it's investors and the public the better. Obviously completing the quarterly and annual reports allow investors to have a better idea of the stability of their investments and how their money is being spent. As with all things, the more communication the better. The more companies communicate the more educated their investors and the general public. The more educated we are and the more transparent companies are the more trusted the companies are. Which theoretically should mean more business and investment for the companies. As such, I am not in favor of companies reducing their financial reporting.

T Duffey — Jul 6, 2026
Subject: File No. S7-2026-15 From: T Duffey Investors need more visibility into the finances of large companies, not less. This is a disastrous proposal that will further disadvantage individual investors, and clearly favors corporate insiders, investment bankers, and other institutional investors.

T Miles — Jul 6, 2026
Subject: File No. S7-2026-15 From: T Miles I am just an average person who is working hard to make sure that I invest enough (and properly) to be able to retire comfortably. Having recently had a new health crisis makes this all the more important. With respect to the SEC's Rule S7-2026-15, I am strongly opposed to changing frequency of reporting. Big businesses are given plenty of advantages over the individual consumer and investors. Reducing from quarterly to semiannual reporting should not be one of them. At face value, one could argue that it makes sense to allow a given company to decide frequency of reporting with shareholders, but how are they maintaining disclosure controls, updating processes and changes to insider trading compliance in a way that is consistent, fair and transparent? People with disabilities, people on fixed incomes and people with emerging health crises rely on solid and timely information to ensure that we have enough money to pay for housing, food and healthcare in years to come. There's more than "saved money and reduced administrative burden for businesses" on the line.

T. Carter — Jul 6, 2026
Subject: File No. S7-2026-15 From: T. Carter As a small investor building for retirement, not knowing how my investments are doing for a longer period of time would affect my ability to plan my retirement. With the possibility of Social Security benefit reductions this is important to me so I won't become dependent on government assistance when I retire.

Talita P. — Jul 6, 2026
Subject: File No. S7-2026-15 From: Talita P. Reducing quarterly reporting to a semiannual format can create a system that precipitates fraud and gives insiders time to dump shares. Without more transparency, it won't reflect the true value of assets and can cause volatility risks for 401K investments.

Tawana Reels Individual investors — Jul 6, 2026
Subject: File No. S7-2026-15 From: Tawana Reels Please keep quarterly reporting so Individual

investors like myself can protect my investments and make informed decisions on what I am investing in and get early warning signs.

Terry R. Retired Teacher — Jul 6, 2026
Subject: File No. S7-2026-15 From: Terry R. I do NOT agree with reporting information every 6 months. People need updated data & transparency to make informed decisions about how to invest their money.

Thad Ackerman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Thad Ackerman Please continue to require quarterly reporting via the 10-Q, as currently done today. To allow companies to choose to report semi-annually will only serve to reduce transparency and increase the chances of dramatic market swings.

The Capital Group Companies, Inc. — Jul 6, 2026
The Capital Group Companies, Inc.
333 South Hope Street
Los Angeles, California 90071-1406
capitalgroup.com
July 6, 2026
VIA ELECTRONIC SUBMISSION
Ms. Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090
Re: Semiannual Reporting (File No. S7-2026-15)
Dear Ms. Countryman:
We appreciate the opportunity to comment on the recent proposal (the “Proposal”) by the U.S. Securities and Exchange Commission (the “SEC” or the “Commission”) to provide public companies with the option of filing interim reports on a semiannual basis, rather than a quarterly basis, to satisfy their reporting obligations under the Securities Exchange Act of 1934, as amended (the “Exchange Act”). We support, in particular, the Commission’s effort to incentivize companies to go and stay public, and we recognize that the Proposal is but one facet of a “larger, comprehensive effort” in this regard.1
The Capital Group Companies, Inc. (“Capital Group”) is one of the oldest asset management organizations in the United States, with nearly 95 years of investment experience and approximately $3.6 trillion of assets under management. Through our investment adviser subsidiaries, we actively manage equity and fixed income investments across all market sectors in various collective investment vehicles and institutional client separate accounts. The majority of these assets are held in the American Funds family of mutual funds, Capital Group exchange-traded funds and other U.S. registered investment companies.
Vibrant capital markets are crucial to our mission of improving people's lives through successful investing. We believe in the importance of capital formation through public markets, as public offerings provide a reliable and transparent source of capital to companies while offering investors access to potential growth opportunities. We are sensitive to the idea that the costs and burdens associated with being a public company may act as a barrier to accessing public markets. At the same time, Capital Group is an active manager that

employs a bottom-up investing approach focused on fundamental analysis and research. We

1 Paul S. Atkins, Chairman, U.S. Securities and Exchange Commission, “Statement on Proposing Release for Semiannual Reporting” (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/atkins-statement-proposing-release-semiannual-reporting-050526 (the “Atkins Statement on Proposing Release”).

rely on regular access to public information about companies to analyze material risks and opportunities, and ultimately to assess companies’ long-term potential to generate value for our clients.

We are broadly supportive of the Proposal’s overall objectives, including reducing unnecessary regulatory burdens and promoting long-term decision-making. However, we have concerns regarding the potential impact of the Proposal on the quality, quantity and comparability of information available to investors. As it assesses the impact of reporting frequency, the Commission should consider whether its current Regulation S-K reform efforts would achieve the Commission’s objectives while minimizing adverse effects on investors and capital markets.

I. We support the SEC’s goals of reducing barriers to public markets and promoting long-term decision-making.

Although the Proposal has several objectives, one of its primary goals is to reduce the regulatory burden of Exchange Act reporting companies, incentivizing companies to go public earlier. Indeed, through his public statements on semiannual reporting, Chairman Atkins has made clear the Proposal is part of a larger agenda at the SEC to incentivize companies “to go and stay public.”2 We are supportive of this worthwhile objective. The Commission also notes that the Proposal, if adopted, may reduce managerial short-termism,

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an objective we also support.

A. Reducing barriers to public markets

As one of the world’s largest active asset managers, we believe in the importance of capital formation through public markets. Public offerings provide a reliable and transparent source of capital, helping businesses remain competitive while offering investors access to potential growth opportunities. Strong public markets can also spur economic growth and increase job opportunities. We appreciate the Commission’s effort to explore ways to modernize the reporting framework and reduce burdens on public companies. The Commission asserts that the flexibility to file semiannual reports “could reduce the regulatory burden of being a reporting company, which could potentially influence a company’s decision to become or remain a reporting company and encourage more companies to go or remain public.”4 Although the reduced burden associated with a shift to semiannual reporting may generate relatively modest cost savings,

5 particularly for larger companies, we recognize that the

Proposal is the first of several proposals the SEC has published, or plans to publish, to enhance the attractiveness of being a public company. We are supportive of this overall objective.

2 Atkins Statement on Proposing Release.

3 The Proposal defines short-termism as “a focus on short-term results instead of long-term business

strategies and short-term actions by a company that can have negative long-term impact on the company.” Proposal at 15 (Footnote 44).

4 Proposal at 7-8.

5 See Proposal at 93.

B. Promoting long-term decision-making

At Capital Group, investing for the long term is core to our approach. Active managers like

Capital Group can provide a long-term stable source of capital across market conditions, including during times of market stress. We also believe that investing with a long-term view helps align our goals with those of our clients, many of whom are individuals and families saving for retirement and/or education. Our portfolio managers are discouraged from engaging in short-term thinking.

As many have observed, including Commissioner Uyeda in his statement accompanying the Proposal, quarterly reporting can, at times, create an external cadence that emphasizes near-term performance.6 While many management teams appropriately focus on long-term strategy, the frequency and visibility of quarterly reporting may nonetheless influence how companies communicate progress and prioritize short-term metrics. Providing companies with the flexibility to report on a semiannual basis may help reduce this dynamic by allowing management teams to allocate more time and attention to longer-term strategic initiatives.

In internal discussions regarding the merits of semiannual reporting, Capital Group investment professionals consistently identified the potential elimination of "noise" associated with quarterly earnings releases, as well as the reduction in the time and resources management must devote to the quarterly reporting process, as key benefits for companies adopting a semiannual reporting cadence. The Proposal likewise identifies the following potential benefits of shifting away from a quarterly reporting regime: "less distraction from running the day-to-day business; reallocation of attention from interim reporting to company strategy; additional time spent on new product development; and ability to engage in transactions that might not be possible when management is focused on preparing interim reports."7 Although the empirical data is mixed on whether semiannual reporting in fact leads to improved long-term decision-making by management,8 we support the Commission's efforts to reduce short-termism and emphasize a long-term focus by investors and public companies alike.

II. If adopted, the Proposal may reduce market efficiency.

Active managers like Capital Group make investment decisions based on fundamental, bottom-up research and, in doing so, play a critical role in markets by driving price discovery. Active managers analyze public information, form forward-looking judgments about company-specific fundamentals and determine how securities should be valued relative to alternatives. Portfolio-sizing decisions reflect these judgments, and as fundamentals evolve, capital is reallocated accordingly. These dynamic decisions cause market weights to change over time and are essential to maintaining market efficiency.

Companies reporting on a semiannual basis may opt to furnish earnings releases to inform the market of ongoing developments. Earnings releases differ from Form 10-Q in several

6 Mark T. Uyeda, Commissioner, U.S. Securities and Exchange Commission, "Statement on Proposing
Semiannual Reporting" (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-proposing-semiannual-reporting-050526.

7 Proposal at 16-17.

8 Proposal at 108.

important respects.9 At a high level, they are inherently less standardized and more discretionary. Earnings releases are furnished rather than filed, they are not required to be reviewed by an independent accountant and they often rely heavily on non-GAAP measures and management-defined metrics.

Form 10-Q, on the other hand, provides the underlying detail that investors use to understand how the company generated the headline numbers reflected in an earnings release—in short, this is the information investors use to deploy their expertise. The structured disclosures, footnotes and required analysis in Form 10-Q provide the raw inputs that allow investors to assess earnings quality and sustainability, understand accounting choices and areas of management judgment, identify potential sources of bias in reported

results and reconstruct the economic reality of the business beyond headline metrics. Standardization also allows for better comparisons among companies.

As stated in the Proposal, “the efficiency of financial markets rests on material information becoming public in a timely fashion. In addition to protecting investors, greater availability of material information allows securities prices to better reflect their issuers’ fundamental value and ultimately promotes capital formation.”10 As a result, the Commission must weigh the tradeoff between reducing regulatory burdens and promoting efficient financial markets through timely disclosure. We encourage the Commission to consider whether the negative impacts to capital markets outweigh the benefits to reporting companies in this case.

III. The Proposal may also impact capital flow into private companies.

We are also mindful that changes to public company reporting can have broader implications beyond the immediate disclosure framework. Public market reporting standards often shape expectations across the capital markets more generally. If standardized quarterly disclosure becomes less prevalent, it may affect information practices in other contexts, including private markets. For example, the Proposal states that companies issuing notes or bonds “may face a contractual demand for quarterly financial information during the lifetime of [a] bond or loan, and such demand may persist also under the proposed amendments.”11 The Commission asserts that these contractual obligations may result in a greater number of reporting companies opting to file interim reports on a quarterly basis. This may be the case for Exchange Act reporting companies, but private companies that issue debt may seek to anchor to a semiannual reporting cadence, rather than quarterly, if the Proposal is adopted. Our investment professionals have observed that investors’ best argument for obtaining financial information from private issuers of debt on a quarterly basis, rather than less frequently, is to request that the companies follow public company reporting cadence. If the Proposal were adopted, private companies would be less likely to provide financial statements on a quarterly basis, reducing the amount of information available to investors. Over time, this could influence how capital is allocated and how investors assess risk and perform price discovery across the broader ecosystem. For example, companies in high-yield debt markets often have less analyst coverage than issuers of investment-grade debt. From an investor’s perspective, high-yield debt generally carries greater risk than debt issued

9 See Proposal at 20.

10 Proposal at 66.

11 Proposal at 89.

by larger, more well-established companies, especially when the issuer is financially distressed. To the extent the Proposal would reduce the information about issuers of high-yield debt in the market, investors may not be able to adequately assess long-term value, material risks and other important factors, thereby increasing the risk of any investment. Moreover, without sufficient access to information, investors may not be able to complete fundamental research and may not be willing to provide capital as freely.

IV. As an alternative to reducing reporting frequency, the Commission could streamline the disclosure requirements in Form 10-Q.

Commissioner Peirce’s statement accompanying the Proposal expressly asks whether the Commission should focus on “slimming down the Form 10-Q—instead of or in addition to making it optional.”12 We think this is an insightful question.

If the Commission’s principal objective is to reduce unnecessary burdens while preserving investor confidence and market comparability, it could consider retaining a quarterly cadence while streamlining the content required in Form 10-Q. In our view, two of the most decision-useful elements of Form 10-Q are the interim financial statements and Management’s Discussion and Analysis. These elements in particular provide the core framework through which investors can perform their fundamental research. As detailed in our comment letter on Regulation S-K reform, we encourage the SEC Staff to look for ways to

recalibrate the requirements of Regulation S-K—including those applicable to Form 10-Q—to elicit clear, concise disclosure grounded in investment materiality.[13] More fundamentally, we would encourage the Commission to consider whether Regulation S-K reform could achieve its objectives of reducing regulatory burden on Exchange Act reporting companies, without needing to adjust the cadence of interim reporting.

V. Conclusion

We support the Commission's objectives of reducing barriers to public markets and promoting long-term decision making, as well as the overall goal of incentivizing companies to go and stay public. We also appreciate the flexibility reflected in the Proposal, which gives companies the option to continue reporting on a quarterly basis. At the same time, we are concerned that a reduction in the quality, quantity and comparability of information available to investors could reduce market efficiency. We encourage the Commission to consider alternatives, such as a streamlined Form 10-Q or broader reforms to Regulation S-K.

* * * *

12 Hester M. Peirce, Commissioner, U.S. Securities and Exchange Commission, "Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting" (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/peirce-statement-proposing-semiannual-reporting-050526.

13 See Letter to Ms. Vanessa Countryman, Secretary, U.S. Securities and Exchange Commission, from Capital Research and Management Company, dated April 13, 2026.

We appreciate the opportunity to provide our comments in response to the Proposal. If you have any questions regarding our comments, please contact either of us at walt_burkley@capgroup.com or casey.solomon@capgroup.com.

Sincerely,

Walter R. Burkley
General Counsel
Capital Research and Management Company
Katherine Z. Solomon
Senior Counsel
Capital Research and Management Company

The Motley Fool Holdings, Inc. — Jul 6, 2026

2000 Duke St.
Suite 300
Alexandria, VA 22314
703.838.3665 / voice
703.254.1999 / fax

Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
Submitted via SEC.gov Public Comment Portal
Re: File No. S7-2026-15
SEC Request for Comment on Semiannual Reporting

Dear Ms. Countryman:

As Chief Legal Officer of The Motley Fool Holdings, Inc., I appreciate the opportunity to comment on the Commission's proposed amendments that would permit companies to satisfy their interim reporting obligations under the Securities Exchange Act of 1934 by filing semiannual reports on a new Form 10-S in lieu of quarterly reports on Form 10-Q. We believe the proposed amendments would reduce the information available to individual investors, among others, and thus harm them and, ultimately, the U.S. securities markets.

The Motley Fool has published investment research and commentary since 1993. Our work relies in part on the information contained in public companies' quarterly disclosures, and we disclose that business interest for transparency. A reduction in mandatory reporting would reduce the information available for our analysis, and we do not claim to be indifferent to that result. Nevertheless, we believe the analysis below stands on its own merits. The empirical evidence we cite comes from independent third-party research, not from The Motley Fool, and we ask the Commission to evaluate those sources on their own terms.

For more than three decades, The Motley Fool has sought to make the world smarter, happier, and richer by championing the interests of individual investors. We therefore submit this comment on behalf of The Motley Fool and its community of millions of investors in strong opposition to a proposal that would substantially reduce the information available to the investing public.

The Commission's objective—reducing excessive short-termism in corporate America—is important. We agree that executives should not sacrifice long-term value merely to satisfy quarterly earnings expectations. Our disagreement is not with that goal, but with the proposed means of achieving it.

Response to Question 17

The available evidence suggests that reducing mandatory reporting frequency will not increase management's focus on long-term business growth.

The proposal rests on the premise that executives prioritize short-term results because they must report quarterly, and that eliminating quarterly reporting will reduce that pressure. That hypothesis has been tested empirically and has not been supported.

2

A study published by the CFA Institute Research Foundation examined the United Kingdom's experience after mandatory quarterly reporting was introduced in 2007 and later eliminated in 2014. The researchers measured corporate investment—including capital expenditures, research and development spending, and net investment in property, plant, and equipment—before and after both regulatory changes. They found no statistically significant change in corporate investment behavior in either direction. Companies that ceased quarterly reporting did not increase long-term investment, and companies that became subject to quarterly reporting did not decrease it.1

The principal drivers of corporate short-termism—executive compensation, incentive structures throughout the investment chain, and governance failures—remain unchanged regardless of the reporting calendar. The proposal therefore appears likely to impose real costs on investors without producing its intended benefit.

Response to Question 22

The proposed amendments would materially reduce the information available to investors.

Quarterly reports provide a comprehensive, standardized, and auditor-reviewed picture of a company's financial condition, including financial statements and Management's Discussion and Analysis under Item 303 of Regulation S-K. That discussion requires management to identify material trends affecting the business, enabling investors to evaluate not merely isolated events but the company's overall direction and performance. This regular cadence of disclosure is one of the principal ways that

shareholders remain informed as owners of public companies.
Proponents of the proposal argue that Form 8-K will continue to provide timely disclosure of material developments. We do not believe Form 8-K serves as an adequate substitute.
Whether an event is “material” is among the most contested and fact-intensive questions in securities law. That inherent subjectivity gives management substantial discretion in deciding whether disclosure is required. Quarterly reports significantly reduce that discretion by requiring comprehensive disclosure on a fixed schedule.
Moreover, the two reporting regimes serve fundamentally different purposes. Form 8-K is event-driven and reactive; it informs investors that something significant has occurred. Quarterly reports provide broader context by presenting financial performance, emerging trends, and management’s explanation of developments over an entire reporting period. They are complementary disclosures, not interchangeable ones.
1 Pozen, Nallareddy & Rajgopal, Impact of Reporting Frequency on UK Public Companies, CFA Institute
Research Foundation, March 2017, pp. 5-7.

Response to Question 1
Although the proposal is voluntary, its practical effects deserve careful consideration. The Commission correctly notes that companies may continue quarterly reporting if they choose. The more important question is which companies are most likely to discontinue it.
While some large, mature companies have expressed support for the proposal, we believe the data suggests that companies most likely to opt for semiannual reporting are smaller issuers, 2 and we expect them to include companies followed by relatively few analysts, and businesses operating in volatile industries where conditions may change materially over a six-month period. Those are precisely the companies for which investors have the greatest need for regular disclosure and where management may have the strongest incentive to lengthen the interval between mandatory reports.
We are also concerned that a voluntary disclosure regime may not remain stable over time. Competitive pressures could encourage additional issuers to reduce reporting frequency, creating a race to the bottom rather than a durable equilibrium. The Commission should therefore consider not only the proposal’s immediate effects but also its likely evolution over the coming decade.
Congress enacted the Securities Exchange Act of 1934 to address a market in which corporate insiders possessed vastly more information than public investors. Federal securities regulation has long rested on the principle that mandatory periodic disclosure narrows that information gap and promotes confidence in the capital markets. Reducing mandatory reporting from four times a year to two moves in the opposite direction. While the proposal is presented as a procedural change, it would meaningfully reduce the amount of standardized information available to investors and would do so without persuasive evidence that it will advance the Commission’s stated objective.
For these reasons, we respectfully urge the Commission not to adopt the proposed amendments.
We appreciate the opportunity to comment on the proposed rule and thank the Commission for its consideration.
Sincerely,
Lawrence T. Greenberg
Chief Legal Officer
The Motley Fool Holdings, Inc.
2 See Pozen, Nallareddy & Rajgopal, p. 12 (discussing size and inclination to provide information of

“stoppers”).

Thomas Mullin — Jul 6, 2026
Subject: File No. S7-2026-15 From: Thomas Mullin **Re: Rule S7-2026-15 – Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies** Dear Chairman Atkins and Commissioners: I respectfully submit this comment in strong opposition to the Securities and Exchange Commission's proposal to permit public companies to replace quarterly reporting on Form 10-Q with semiannual reporting on proposed Form 10-S. As a recent retiree, I depend on my investment portfolio to generate income and preserve the assets that my family and I spent decades building. Unlike younger investors, I have limited ability to recover from significant investment losses caused by delayed disclosure of deteriorating financial conditions or other material developments. Timely, reliable, and transparent financial reporting is not simply a convenience—it is essential to my financial well-being and retirement security. One of the SEC's core missions is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. In my view, this proposal undermines the first two objectives by reducing the frequency with which investors receive standardized, audited management disclosures about a company's financial condition and operating performance. Reducing required reporting from four reports per year (three quarterly reports and one annual report) to only two reports per year (one semiannual report and one annual report) would effectively create a six-month period during which retail investors would have significantly less reliable information upon which to base investment decisions. In today's markets, where information is transmitted instantly and stock prices can change dramatically in a single day, a six-month reporting interval is simply too long. Financial conditions can change rapidly because of inflation, interest rates, tariffs, supply chain disruptions, technological changes, cybersecurity incidents, litigation, regulatory actions, or changes in consumer demand. Investors deserve timely updates about these developments. Quarterly reporting has long provided an important mechanism for ensuring that material changes are disclosed on a regular and predictable basis. The proposal would also create a greater information imbalance between institutional investors and individual retail investors. Large investment firms employ teams of analysts, industry specialists, economists, forensic accountants, sophisticated data providers, and proprietary research systems that allow them to gather information continuously. Individual investors do not have those resources. Retail investors instead rely on the SEC's standardized disclosure framework to provide equal access to consistent financial information. Quarterly reporting helps level the playing field by ensuring that every investor—regardless of size—receives meaningful financial information at regular intervals. Reducing that frequency would disproportionately disadvantage retirees and other individual investors who depend on publicly available SEC filings. I am also concerned that less frequent reporting may reduce management accountability. Quarterly reporting requires management to periodically certify the accuracy of financial statements and discuss operating results, risks, liquidity, and known trends. Extending the reporting cycle could reduce management discipline by allowing financial problems to accumulate for longer periods before investors receive comprehensive disclosures. While I do not suggest that most corporate executives intentionally misstate financial results, history demonstrates that accounting irregularities, earnings management, and internal control deficiencies and yes, even fraud, are often discovered only after a series of reporting periods. More frequent reporting provides more opportunities for investors, auditors, analysts, regulators, and boards of directors to identify unusual trends, ask questions, and address problems before they become more serious. For that reason, I believe this proposal could inadvertently increase the risk that financial deterioration, operational challenges, or internal control weaknesses remain undisclosed for longer periods, potentially exposing investors to greater losses. The SEC's press release suggests that permitting semiannual reporting would reduce regulatory burdens and provide companies with additional flexibility. I respectfully question whether those benefits outweigh the costs to investors. Public companies have operated under quarterly reporting requirements for

decades. The personnel, accounting systems, disclosure controls, financial reporting processes, external auditors, legal advisers, and internal review procedures necessary to prepare quarterly reports are already embedded within corporate governance and compliance programs. For most established public companies, quarterly reporting is part of normal business operations rather than a new or extraordinary regulatory burden. Moreover, the U.S. capital markets have long been regarded as the most transparent and trusted in the world. That reputation has been built, in part, on robust disclosure requirements that promote investor confidence. Weakening those disclosure standards risks reducing confidence among individual investors at a time when encouraging long-term participation in our capital markets should remain a priority. As a retiree who depends upon these markets, I believe investor confidence is strengthened—not weakened—by regular, transparent reporting. Transparency reduces uncertainty, supports efficient price discovery, lowers the cost of capital over the long term, and encourages continued investment by millions of Americans saving for retirement. Rather than reducing reporting frequency, I encourage the Commission to continue pursuing ways to modernize and streamline disclosure requirements through technology, eliminate duplicative disclosures where appropriate, and simplify compliance for smaller issuers without sacrificing the timely financial information upon which investors rely. In closing, I respectfully urge the Commission to reject this proposal. Quarterly financial reporting has served investors and the U.S. capital markets well for decades. Eliminating mandatory quarterly reporting would reduce transparency, increase information asymmetry between institutional and retail investors, diminish management accountability, and potentially delay the disclosure of material financial developments that investors need to make informed decisions. As one of millions of individual investors whose retirement security depends upon fair, transparent, and efficient markets, I believe the SEC should strengthen—not weaken—the disclosure framework that has made the United States the global leader in investor protection. Thank you for considering my comments and for your continued commitment to protecting America's investors. Respectfully, Thomas Mullin Springfield, PA

Thomas Peterman — Jul 6, 2026
Subject: File No. S7-2026-15 From: Thomas Peterman Keep reporting quartly

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Thomas Rosera Graduate Student, Johns Hopkins University - Carey School of Business — Jul 6, 2026
Subject: File No. S7-2026-15 From: Thomas Rosera I write to you today in opposition of the changes proposed in S7-2026-15. I believe that a functional and free securities market requires access to timely and reliable information. By striking the requirement for quarterly reports, the SEC potentially weakens the ability of analysts and investors to make informed decisions about the financial health of publicly-owned firms. This could have a detrimental impact on downstream financial products, including the retirement funds of vulnerable citizens, individual investor portfolios, and non-profit trusts. My argument is twofold. First, framing this proposal as a measure which gives companies the "choice" of how frequently to report their finances disregards the role of the SEC as a regulator which should be focused on setting and enforcing expectations in service of a free market, not facilitating company choice. It begs the question of just how many publicly owned companies currently choose to report more frequently than is required by SEC regulations. My research suggests that the answer is a small enough proportion to be considered negligible. This being the case, the proposed regulation change does not constitute giving companies a choice, so much as it gives them license to report only twice per year. Second, considering the power and sophistication of modern tools, quarterly reporting does not constitute an undue burden on companies, particularly those of sufficient size to be listed on major stock indices. At the end of the day, this regulation does

not appear to address any salient issues and, in fact, has the potential to create several novel problems. Enough power has already been taken out of the hands of investors and the public. I urge the SEC to maintain the 10-Q quarterly reporting mandate.

Thomas Scott Individual Investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Thomas Scott Please do not reduce reporting to semi annual. Quarterly reports are individual investors main source of information when choosing investments. Less frequently reports reduces transparency and confidence. When reports do come out, there would be larger surprises. Please reconsider this.

TIAA — Jul 6, 2026
Amy M. O'Brien
Executive Vice President
Head of Responsible Investment
730 Third Avenue
New York, NY 10017
E: amy.obrien@nuveen.com
Yves P. Denizé
Senior Managing Director
Division General Counsel
730 Third Avenue
New York, NY 10017
E: yves.denize@nuveen.com
July 6, 2026
Ms. Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE Washington, DC
Submitted Electronically
Re: Semiannual Reporting, RIN 3235–AN58, File No. S7–2026–15
Teachers Insurance and Annuity Association of America ("TIAA") and its asset management arm Nuveen, LLC ("Nuveen") appreciate the opportunity to comment on the Securities and Exchange Commission's (the "SEC" or the "Commission") proposed amendments to permit Exchange Act reporting companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposal").
1 We applaud the SEC's efforts to reduce the
regulatory burdens and associated compliance costs shouldered by Exchange Act reporting companies and give them greater flexibility in their reporting practices. As a leading provider of retirement services and a significant institutional investor managing over $1 trillion in assets, we have a vested interest in ensuring that financial markets are functioning efficiently and with transparency, which in turn requires that material information be made available to investors in a timely manner. While we recognize the importance of the SEC's work to streamline the reporting process for public companies, we also believe that the current quarterly reporting framework provides important benefits and protections that should not be lost in the Commission's broader reform efforts. In our view, a more selective approach that preserves investor access to critical information while also providing public companies with appropriately scaled reporting relief, would be preferable. Drawing on this perspective, we share our thoughts on the Proposal in more detail below.

I. About TIAA and Nuveen.

Founded in 1918, TIAA is the leading provider of retirement services for those in academic, research, medical, and cultural fields. Over its century-long history, TIAA's mission has always

1 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026), available at: https://www.govinfo.gov/content/pkg/FR-2026-05-07/pdf/2026-09095.pdf.

been to aid and strengthen the institutions, retirement plan participants, and retail customers we serve. To carry out this mission, we have evolved to include a range of financial services, including the asset management services offered by Nuveen and its subsidiaries. As TIAA's asset management arm, Nuveen offers a comprehensive array of outcome-focused investment solutions designed to secure the long-term financial goals of institutional and individual investors. The Nuveen organization includes investment advisers that collectively manage over $1 trillion in assets, including in the Nuveen and TIAA-CREF registered fund complexes, as well as in private funds and structured vehicles. Given our organization's history and experience, we care deeply about any potential regulatory changes that could affect investors' ability to access timely, accurate, and meaningful information about the companies in which we invest on behalf of millions of retirement savers.

II. We applaud the Commission's commitment to reducing unnecessary regulatory burdens on public companies.

TIAA and Nuveen wish to express our sincere appreciation for the Commission's efforts to modernize and streamline the disclosure framework for public companies. The Proposal reflects the kind of thoughtful, deliberate effort to reduce compliance costs and regulatory friction that can help attract and retain vibrant public companies in U.S. markets – and this outcome ultimately benefits investors, including the millions of retirement savers we serve. We recognize the considerable effort and care that the Commission has invested in developing this Proposal, and we commend the Commission for its thorough analysis of the economic tradeoffs involved, its extensive review of both domestic history and international experience, and its commitment to seeking broad public input.

We are particularly encouraged by the Commission's proposal of an optional semiannual reporting framework rather than a mandatory one, and by the Commission's express intention to preserve robust investor protections even as it works to extend new flexibility to reporting companies. The Commission's recognition that "the optimal reporting frequency may differ across reporting companies and industries" reflects a nuanced and investor-sensitive approach to regulatory design that we strongly support.2

We also share the Commission's concern that quarterly reporting compliance burdens, which can require hundreds of hours of employee time and considerable expense to produce, may divert management attention and resources away from business strategy, innovation, and long-term value creation. To the extent that right-sizing reporting obligations can help promising companies enter and remain in the public markets, we believe such reforms serve the long-term interests of investors.

2 Id. at 24988.

III. As long-term institutional investors, we have several concerns with a semiannual reporting structure.

While we strongly support the goals of the Proposal, TIAA and Nuveen have concerns about some of the potential unintended consequences of a semiannual reporting framework. Our participants and clients, whose interests we are duty-bound and dedicated to serve, depend on the continued integrity and transparency of U.S. capital markets to save for a secure retirement.

As Chairman Atkins said in recent remarks, “by any objective measure,” U.S. markets “have prospered without peer. . . But prosperity is not self-sustaining. Each generation must earn it anew by strengthening the structures that make our markets the world standard.”3

A. Less frequent reporting may increase information asymmetry and market volatility.

A cornerstone of our strong U.S. capital markets has long been the timely and transparent flow of information between companies and investors. Quarterly reports provide investors with a regular, structured, and auditor-reviewed window into a company's financial condition and performance. Reducing that cadence to twice per year could leave investors operating in an information vacuum for extended periods – a gap that empirical research suggests may lead investors to over-rely on alternative, less dependable sources of information and overreact to news (whether credible or not) that is released during non-reporting periods. This dynamic can produce increased share price volatility, higher transaction costs, and reduced market liquidity, all of which are harmful to investors, as well as to the companies whose securities may trade less efficiently as a result.

We are also mindful that information asymmetry over an extended period may increase the risk of insider trading. As noted by the Commission itself, academic research consistently demonstrates that more transparent and timely disclosure reduces insider trading.4 A move to semiannual reporting would extend by months the period during which insiders may hold unreleased material information, a dynamic that could undermine investor confidence and market fairness.

Europe’s move away from mandatory quarterly reporting is often cited as positive precedent by advocates of semiannual reporting – but academic research conducted after that shift has shown that a semiannual framework may have meaningful downsides. For example, a 2024 study conducted in Germany found that when quarterly reporting requirements for public companies were relaxed, firms ultimately provided less frequent and less detailed information to investors. Researchers concluded that the move to a semiannual regime increased information

3 Paul S. Atkins, “Remarks at U.S. Chamber of Commerce Center for Capital Markets Competitiveness,”
(Washington DC, Feb. 23, 2026), available at: https://www.sec.gov/newsroom/speeches-statements/atkins-remarks-uscoc-invest-act-022326.

4 See the Proposal’s discussion of insider trading in Section V.D.1(b) (“Potential Costs”), 91 Fed. Reg. at
25002.

asymmetry between insiders and investors and was associated with lower firm valuations.5 We respectfully urge the SEC to consider the potential downsides of importing a European-style regulatory framework that could erode the very features that make U.S. markets the strongest in the world, and the destination of choice for investors and issuers alike.

B. Quarterly reporting is especially crucial to fixed income investors.

Quarterly reporting is critically important to many types of investors, including those like Nuveen who invest significantly in fixed-income securities. Fixed-income investors are fundamentally concerned with liquidity, debt serviceability, and cash flow generation, all of which are more accurately captured through balance sheet and cash flow statement analysis provided through quarterly reports. Quarterly reports are especially important in the context of companies that carry significant leverage or those whose businesses are subject to seasonal cash flow variability, where a single snapshot in time may obscure meaningful fluctuations in financial health.

Compounding this concern is the issue of off-balance-sheet financing arrangements, particularly supply chain financing (commonly referred to as reverse factoring). Recognizing the risks that opacity in this area poses to investors, the Financial Accounting Standards Board (FASB), in

coordination with the SEC, has taken meaningful steps in recent years to strengthen disclosure requirements in this space. That regulatory attention was not without cause; recent incidents like the collapse of First Brands illustrate what is at stake when financial disclosure falls short.
In the First Brands case, investors were left without the timely, granular financial information necessary to detect the warning signs of deteriorating liquidity and hidden leverage, which is precisely the kind of intelligence that more frequent reporting requirements are designed to surface. Had robust quarterly reporting obligations and stronger disclosure standards around supply chain financing arrangements been in place and enforced, investors may have had a meaningful opportunity to reassess their exposure before the situation became irreversible.
While fraud was ultimately at the center of the First Brands failure – and while First Brands is a private company – the broader lesson for public companies is clear. Transparency and reporting frequency are not mere regulatory formalities; they are essential safeguards that protect investors and promote the integrity of the capital markets. Weakening or limiting those requirements, even at the margins, creates information gaps that bad actors can exploit and that even well-intentioned companies can fall through.
5 Behrmann, V., Hornuf, L., Vrankar, D. et al.,
"The deregulation of quarterly reporting and its effects on
information asymmetry and firm value," Rev Quant Finan Acc 64, 1221–1259 (2025), available at: https://doi.org/10.1007/s11156-024-01338-5.

C. Semiannual reporting may reduce analyst coverage.
Analyst research is an important tool that asset managers rely on to aggregate and assess information about portfolio companies, identify investment opportunities, and inform investment decisions and risk management strategies. We are concerned that the Proposal could meaningfully reduce the incentive for analysts to cover those issuers that shift to a semiannual filing schedule – particularly smaller and mid-cap companies where analyst coverage is already thinner – as acknowledged in the Proposal itself.
6 Analysts and investors who are faced with the
choice between covering companies that provide more information and those that provide less may decide to allocate their finite research resources toward the more transparent quarterly filers, placing semiannual filers at a systematic informational disadvantage. The practical effect of reduced analyst coverage is not merely inconvenient for investors; it can have real consequences for capital markets efficiency. The SEC rightly notes in the Proposal that "to the extent that a reduction in reporting frequency reduces analyst following for an issuer, the incremental information that would have been provided by the discontinuing analysts would be lost as well, further increasing information asymmetry."7 The Commission's own analysis later in the Proposal acknowledges that this information asymmetry could ultimately "decrease the informational efficiency of share prices even for companies that would continue to file quarterly reports,"8 and we believe it merits serious weight in the Commission's final rulemaking calculus.
D. Semiannual reporting may increase the cost of capital.
We are also concerned that a shift to semiannual reporting could result in a higher cost of capital for issuers that shift to a semiannual filing schedule. Reducing the frequency of periodic reporting delays the public disclosure of material information about company performance. This delay makes it more difficult for investors to make well-informed decisions about the companies they hold, increasing the uncertainty they face. In exchange for bearing that uncertainty, investors will demand a higher expected return, thereby raising the cost of capital.
The Commission notes in the Proposal that cost savings from reduced reporting burdens could partially offset any increase in the cost of capital by increasing issuers' expected cash flows.9 While this is a reasonable observation in theory, we are concerned that this potential benefit may be overstated in practice, and that the potential harm from a higher cost of capital likely

outweighs any cost-saving benefit for many issuers, particularly smaller companies most likely to elect the semiannual option. As the Commission's own analysis recognizes, higher capital costs reduce company valuations, counteracting the very goal of making public markets more attractive for issuers – and, critically, could negatively affect capital formation by discouraging

6 See 91 Fed. Reg. at 25001, in which the Commission notes that “studies of foreign markets have found
a positive correlation between reporting frequency and analyst following.”

7 Id.

8 Id. at 25008.

9 Id. at 24988.

companies from raising funds for new investment.10 This is a particularly important consideration for the retirement savers TIAA and Nuveen serve, for whom long-term investment performance and access to a broad, efficiently priced universe of public equities is essential. We respectfully urge the Commission to weigh these potential valuation and capital formation effects carefully before finalizing the Proposal in its current form.

E. Form 10-Q provides investors with important protections that are distinct from those offered by Form 8-K.

It is important to note that a quarterly earnings release, even if voluntarily issued by a semiannual filer, is not the functional equivalent of a Form 10-Q. Form 10-Q carries legal and procedural protections that a press release or Form 8-K furnishing does not. These include independent auditor review of financial statements, management certifications under Sections 302 and 906 of Sarbanes-Oxley, and formal "filed" status with associated Section 18 liability that enables efficient use by institutional investors and their analytical tools. If companies elect semiannual reporting and cease issuing quarterly earnings releases, investors will lose access to these important protections for two of the four quarters in each fiscal year. Even if some companies continue to issue voluntary quarterly releases, those releases do not carry the same legal weight or standardized structure as a Form 10-Q.

Additionally, while the Commission correctly observes that Form 8-K reporting has grown more timely and robust since quarterly reporting was first introduced, thereby providing investors with faster notification of material corporate events, this improvement should not be mistaken as a substitute for regular, comprehensive financial reporting. Knowing that a significant event has occurred is meaningfully different from understanding its financial consequences. The quantitative impact of a material event on a company's earnings, liquidity position, or balance sheet often takes time to fully emerge, and that information is best captured through structured periodic financial reporting rather than event-driven disclosure alone. Indeed, creating a longer gap between the announcement of a material event and the subsequent financial reporting that quantifies its impact could have the unintended effect of increasing market volatility, as investors are left to speculate about the magnitude of financial consequences in the absence of hard data. In this sense, Form 8-K improvements and quarterly financial reporting via Form 10-Q are complementary mechanisms, not interchangeable ones, and the strength of one should not be used to justify the weakening of the other.

F. Semiannual reporting may reduce accountability and the timeliness of error detection.

Independent auditor reviews of quarterly financial statements serve not just as an informational resource for investors, but as a critical internal check on the quality and accuracy of financial reporting. Less frequent auditor involvement may delay the identification and remediation of

10 Id. at 24989.

accounting misstatements and internal control deficiencies. This concern may be especially acute for smaller reporting companies, which may have less robust internal controls and fewer qualified accounting resources. The Commission's own economic analysis acknowledges this risk,11 and we would encourage the Commission to weigh it carefully.

G. Semiannual reporting may impair cross-company comparability.

A disclosure environment in which some public companies report quarterly and others report semiannually (with varying fiscal year-end dates) would make it significantly more difficult for investors to compare companies' performance on a like-for-like basis, as the SEC notes in the Proposal.
12 This fragmentation of reporting frequency could increase analytical costs for institutional investors, reduce the accuracy and consistency of analyst forecasts, and impair the kind of rigorous portfolio monitoring that our fiduciary obligations require us to conduct on behalf of retirement savers.

IV. We urge the SEC to consider alternative approaches.

We recognize that the concerns we've shared above should not stand in the way of meaningful progress toward a more efficient and accessible public reporting regime. TIAA and Nuveen therefore wish to offer several constructive suggestions that we believe could help the Commission achieve its efficiency goals while preserving critical investor protections.

1. Many of the compliance cost concerns that motivate the Proposal are most acutely felt by smaller reporting companies and emerging growth companies, which may have limited accounting staff, tighter financial constraints, and fewer resources to dedicate to quarterly reporting obligations. A carefully calibrated approach might permit the semiannual option only for companies below a certain size threshold, while maintaining quarterly reporting for larger, more widely-held public companies whose disclosure practices more directly affect systemic market transparency. Alternatively, a pilot program limited to defined categories of issuers (e.g., pre-revenue emerging growth companies) could generate meaningful data on the actual effects of semiannual reporting before broader rollout.

2. Alternatively, the SEC itself discusses another potential means of achieving the Proposal's overarching goals – namely, streamlining the content requirements of Form 10-Q rather than reducing its frequency. We believe this alternative deserves serious consideration. Many of the compliance costs associated with quarterly reporting arise not from the cadence itself, but from the volume and complexity of required disclosures. The Commission could meaningfully reduce the burden on issuers (and most especially on smaller companies) by eliminating redundant, overlapping, or less material items from

11 See the Proposal's discussion of auditor reviews in Section V.D.3(b) ("Potential Costs"), Id. at 25004.

12 Id. at 25002.

3. Form 10-Q, or permitting more streamlined MD&A for companies that have recently filed a comprehensive annual report. These reforms would reduce costs without disrupting the quarterly information environment that investors rely upon.

Rather than broadly shifting all public companies from quarterly to semiannual reporting, the SEC might consider adopting a risk-based, tiered disclosure framework modeled on the approach implemented by Singapore Exchange Regulation in 2020. Under this model, quarterly reporting obligations would be preserved – and even strengthened – for companies that pose the greatest concern to investors and regulators, such as those that have received adverse, qualified, or going-concern audit opinions, companies facing material disclosure violations, or issuers under active regulatory scrutiny. All other

companies could have the choice to transition to semiannual financial reporting, with the SEC actively encouraging (but not requiring) voluntary interim business updates, including narrative disclosures and interim financial statements, as a bridge to keep investors meaningfully informed between reporting periods. Critically, this framework should be paired with significantly enhanced continuous disclosure requirements, making explicit that issuers must promptly disclose not only materially price-sensitive developments but also any information that could affect market integrity or near-term earnings prospects.

V. Conclusion.

TIAA and Nuveen are grateful for the Commission's thoughtful efforts to modernize the public reporting framework, and we support the Commission's goal of making public markets more accessible and less burdensome for companies of all sizes. We hope the concerns and constructive suggestions set forth above are helpful to the Commission as it works to finalize the Proposal in a manner that reduces regulatory friction while preserving the high-quality, frequent, and reliable disclosure environment that has long been a hallmark of U.S. capital markets – and upon which millions of retirement savers ultimately depend. We stand ready to provide additional input as the Commission's work proceeds.

Sincerely,

Amy M. O'Brien

Yves P. Denizé

Tiffany Higher Education — Jul 6, 2026

Subject: File No. S7-2026-15 From: Tiffany Keep quarterly reporting! Semi annual increases risk to investors and shareholders and keeps the general public in the dark. Please show that we can still trust in our institutions.

Tish Hall Retired — Jul 6, 2026

Subject: File No. S7-2026-15 From: Tish Hall Every six months is too long for retirees that need to keep up with pennies. I already had to have a credit freeze put on for fraud and I sure don't want to wait six months to find problems. They already stopped most mailings so that saved a ton of money. It's just a report and the computers make it so send it to us quarterly. Quarterly reports are important to me. We can't pay our bills semiannually even though it would save us time and money.

Todd Stoeckel — Jul 6, 2026

Subject: File No. S7-2026-15 From: Todd Stoeckel There's a reason why they have to report Every quarter! I think they should report every month! Stop the stealing, paper trails are harder to bury!

Tom Booker The Motley Fool Community — Jul 6, 2026

Subject: File No. S7-2026-15 From: Tom Booker -Quarterly reporting is a solid "equalizer" for the Retail Investor. We do not have access to in-between analyst conversations. Where tidbits of inflection can be a deciding factor. -I cannot see, nor connect, imperative thesis of a company only 2 times a year. This is the fastest world we have ever lived in when it comes to investing. A greater breadth of time will not open clarity between financial reports, it has higher risk of missing a working connection over Time.. - No doubt the Companies who may be advantaged to miss a bit here or

there, will most certainly take advantage of that. Maybe at a politically alarming rate. -In 2000 we on-lined brokers to "democratize" markets. Since then, inequality has jncreased. Some new artifact of opacity will make it tougher. It took some thought and effort to move it along. But, We have been working for the light of day, cutting earnings reporting half will only cast shadows. -Surely you jest. Great companies may not be great companies, because of 2 extra communications?? For me, 27 years at TMF has proven clarity of activity "sharpens" your mental pencil. Choosing transparency will always be the right choice for all who participate. As it has been, so shall it be.

Traci D'Alessio Architect — Jul 6, 2026
Subject: File No. S7-2026-15 From: Traci D'Alessio Dear Secretary Countryman,I am writing to express my adamant opposition to the proposed rule under File Number S7-2026-15, which seeks to dismantle the mandatory quarterly reporting framework for public companies and move to a semiannual reporting cycle . Eliminating Form 10-Q filings is a massive step backward for market transparency and investor protection. A six-month reporting gap creates a dangerous blind spot for the public. In today's fast-moving economy, a company's financial health, supply chain stability, and operational viability can radically shift in a matter of weeks. Waiting half a year to discover financial distress or operational mismanagement puts capital at unacceptable risk . Furthermore, this rule actively harms retail investors. While institutional firms have the resources to buy alternative data pipelines, individual investors rely heavily on standardized, predictable quarterly filings to make fair investment decisions. Removing quarterly reports tilts the playing field even further against everyday Americans. It forces the market to rely on rumors and speculation, which will inevitably trigger extreme stock price volatility when data drops are finally forced every six months . The SEC's primary mission is to protect investors and maintain fair, orderly, and efficient markets. This proposal does the exact opposite by institutionalizing opacity. I strongly urge the Commission to reject this proposal entirely and maintain the mandatory quarterly reporting framework . Thank you for your time and consideration of my comments.

Trevor Cooper none — Jul 6, 2026
Subject: File No. S7-2026-15 From: Trevor Cooper Allowing public companies to file financial reports twice a year instead of quarterly will no doubt damage individual investors (like me) who rely on timely company reporting in order to make sound investment decisions. Company financials provide by far the most important company data that is available to individual investors for assessing company health and judging leadership. This move will have a disparate and outsized impact on individual investors by facilitating additional opportunities for companies to mislead investors. For these reasons I strongly oppose allowing public companies to file financial reports twice a year instead of quarterly!

Tricia Bernhard Plant Controller — Jul 6, 2026
Subject: File No. S7-2026-15 From: Tricia Bernhard Dear SEC: Reference – Changing the reporting from quarterly to semi-annually I disagree with this proposed rule change. Ultimately it will weaken the USA financial system and more importantly it will project an image of an unstable and an unpredictable market. Many of us in USA are depending on this for part of our retirement, including myself. As an accountant I find that this rule change is irresponsible and does not reflect what the majority of people want or need. Extending the 3month reporting to a 6 month blackout period of financial reporting is reduction in transparency and makes it harder to evaluate investments. I do not understand why a weaker market is the goal of this change, because that seems to be a choice

being made by this proposed changed. I say leave the rule as it stands. Sincerely, Tricia Bernhard

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Trina L. Ray — Jul 6, 2026
Subject: File No. S7-2026-15 From: Trina L. Ray I am commenting to register by opposition to moving to reporting every 6 months vs every quarter. A lot can happen in 6 months. I feel that the companies keep the books in order all the time and they should report monthly, but quarterly is the current law and it should not be less frequent than that. This is not to the advantage of the market. Hiding information for longer doesn't help anyone.

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troy henson none — Jul 6, 2026
Subject: File No. S7-2026-15 From: troy henson terrible idea. businesses would go out of business if they lived by the proposed policy.

Tyler Gellasch, President and Chief Executive Officer, Healthy Markets Association — Jul 6, 2026
(Failed to load)

Veronica Horstmanshoff — Jul 6, 2026
Subject: File No. S7-2026-15 From: Veronica Horstmanshoff Public trust in our system is low. Trust and transparency supports individual investors when making investing decisions. Reducing the amount and timing of information available to the individual investor increases uncertainty, which in turn leads to instability. Please to do not limit accessibility to our investment information. This change from quarterly to biannually reports has not proven effective and should not be allowed. Stability, transparency and informed participation is necessary for the sake of our nation’s prosperity.

Victor Juska CPA — Jul 6, 2026
Subject: File No. S7-2026-15 From: Victor Juska Quarterly reporting is much more transparent for shareholders. Please do not reduce required reporting to only twice per year.

Victoria King — Jul 6, 2026
Subject: File No. S7-2026-15 From: Victoria King I am writing to express my strong opposition to the SEC’s proposal to reduce corporate reporting frequency. Moving from a quarterly disclosure framework to a semiannual one is a massive step backward for market integrity. It directly harms everyday citizens while favoring corporate insiders. Decreasing the frequency of required disclosures severely damages market transparency. A six-month reporting gap creates a black box where bad corporate actors can hide financial misconduct, inflating balances or masking operational failures for half a year before disclosure is required. This massive window of silence invites corporate fraud. It leaves auditors, whistleblowers, and regulators flat-footed. In the long run, this policy will deeply hurt the broader economy. When transparency decreases, public trust in the financial system erodes. As retail investors realize the game is rigged against them, capital will exit the public markets. This loss of trust increases the cost of capital for honest companies and

dampens market liquidity. The U.S. capital markets are the envy of the world precisely because of our rigorous transparency standards, not in spite of them. Downgrading these standards will ultimately weaken our competitive edge . The SEC should protect investors and promote market efficiency. This proposal fails on both counts. I strongly urge the Commission to withdraw this rule and maintain mandatory quarterly reporting.

Vincent Vitiello — Jul 6, 2026
Subject: File No. S7-2026-15 From: Vincent Vitiello Please keep the reporting frequency unchanged. Longer reporting gaps lead to less transparency for investors. Both positive and negative result swings at longer reporting intervals could lead to greater volatility. Public companies have a responsibility to regularly report information to shareholders. This rules change relaxes the responsibility in a negative way.

W Hickey — Jul 6, 2026
Subject: File No. S7-2026-15 From: W Hickey Quarterly is best

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Wendy Emo investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Wendy Emo I am adamantly opposed to the option for companies to not report quarterly. Under no circumstances should this be allowed.

William Anderson — Jul 6, 2026
Subject: File No. S7-2026-15 From: William Anderson I am writing to express my firm opposition to this rule change. This will put the ordinary Main Street investor at risk by making them less informed about the companies whose stocks they own and might depend on in order to build a nest egg. This will only serve to facilitate corruption at the expense of everyday Americans. Individual investors need to be informed so that they can make the right decisions for themselves and their families. This proposed rule change will leave investors less informed.

William Bomar — Jul 6, 2026
Subject: File No. S7-2026-15 From: William Bomar Keep reporting Quarterly. Biannual reporting would reduce volume by dampening investor interest in the markets. It would leave investors flying blind for 6 months. A lot can go wrong, including failed projects, ballooning debt, lawsuits, and reduced customer base. Biannual reporting allows more time for fraud, waste, and abuse to grow. Quarterly reporting shortens the window in which it can fester before it is noticed by those outside the company and investors. Biannual reporting HURTS the small investor and potentially hurts 401K and retirement income for the average person. Only those who sit in board meetings or get the regular insider reports will benefit. NO Biannual Reporting. Keep Reporting Quarterly.

William Hamilton — Jul 6, 2026
Subject: File No. S7-2026-15 From: William Hamilton Dear Members of the Securities and Exchange

Commission: I respectfully urge the SEC to reject the proposed amendment that would make quarterly reporting optional for domestic public companies. The Historical Record: US Experience (1955–1970) The United States conducted a natural experiment with semi-annual reporting between 1955 and 1970. The evidence is clear and instructive. During this 15-year period: • Real annual stock returns were significantly lower compared to the 56-year period of quarterly reporting that followed (1970–today) • Valuation multiples (P/E ratios) were substantially depressed, sitting at levels comparable to or below current international semi-annual markets • Investors paid the price: the correlation between reduced transparency and reduced valuations is not merely coincidental—it is written into the market's historical record When the SEC corrected course in 1970, restoring mandatory quarterly reporting, it was not an arbitrary choice. The Commission explicitly stated that "the trading markets should have the benefit of quarterly financial information" (SEC Release No. 34-8683, Sept. 15, 1969). The proponents of semi-annual reporting have not explained why this time should be different—why the same reduction in disclosure frequency that coincided with lower valuations and returns would somehow produce better outcomes today. Information Asymmetry and Investor Harm Quarterly reporting is not burdensome transparency—it is essential transparency. The SEC's proposal acknowledges that companies can still file Form 8-K disclosures of material events, but this is a false equivalence: • Form 8-K filings are reactive, not proactive. They disclose events that management deems "material"—but who decides? Companies have every incentive to minimize and delay disclosure of adverse information. • Quarterly earnings reports are independent, verified disclosures. Auditors review the financials. The CEO and CFO must certify them under Sarbanes-Oxley. Audit committees oversee them. There is an institutional framework ensuring that material financial information cannot be indefinitely withheld. • Six-month information gaps create opportunity for concealment. A company performing poorly in Q1 and Q2 can remain silent for six months while making strategic decisions based on information investors do not have. By the time a semi-annual report is filed, management has already acted—adjusted compensation, authorized repurchases, or made capital allocation decisions—based on private knowledge. The Liquidity and Market Efficiency Cost Reduced reporting frequency demonstrably reduces analyst coverage and trading liquidity. International evidence from Europe shows: • When the UK and EU eliminated mandatory quarterly reporting mandates (2013–2014), companies that switched to semi-annual-only reporting experienced measurable declines in analyst coverage relative to peers that maintained quarterly reporting • Liquidity declined for companies adopting semi-annual-only disclosure • While some analyses show valuations remained comparable, this masks an important reality: less visibility and coverage are not benefits to investors—they are costs. A "comparable valuation" achieved with less information and less analyst attention is a warning sign, not a success story. Who Benefits? Who Bears the Risk? The SEC proposes this change to reduce company compliance costs. The SEC's own analysis estimates $198,000 in annual savings per company. But costs are not distributed equally: • Large companies will continue voluntary quarterly reporting to maintain analyst coverage and investor confidence • Smaller and mid-cap companies will adopt semi-annual-only reporting to save money • The cost of this reduced transparency is borne entirely by retail and institutional investors, who will have less information, fewer analysts covering their holdings, and lower market liquidity in those securities This transfers private benefit (company cost savings) to public cost (investor information loss). The Fraud and Concealment Risk The SEC cites Form 8-K and Regulation FD as safeguards. But: • Material misstatement in financial statements is not a "material event" requiring Form 8-K disclosure—it only becomes visible at the next required reporting date • Accounting fraud and earnings manipulation thrive in information gaps. A company can mask deteriorating fundamentals through selective disclosure and accounting choices during a six-month dark period • Enron, WorldCom, and other accounting disasters occurred or were made possible by management's ability to control the flow of information. Semi-annual reporting expands the window during which material facts can remain hidden. Recommendation I urge the SEC to maintain mandatory quarterly reporting for all domestic public companies. If the SEC seeks to reduce compliance burdens, it should consider: • Scaled disclosure requirements for smaller reporting companies (more streamlined Form 10-Q filings) • Optional quarterly reporting for pre-revenue or

early-stage companies, not all issuers • Harmonized standards that reduce redundant or boilerplate disclosures without reducing frequency Quarterly reporting is not the cause of myopic corporate decision-making—rigorous quarterly reporting actually enables long-term investors to identify and pressure companies that sacrifice long-term value for short-term results. It is the absence of transparency that enables managerial myopia. The cost savings to companies do not justify the information loss to investors. The SEC was right in 1970, and it should remain right today. Respectfully submitted, William Hamilton (earlier I tried to use your file upload and it was not clear if it worked so I am submitting the comments here. Sorry if they're duplicated)

William Kunick private investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: William Kunick If you switch to semiannual reporting you will be favoring corporate insiders along with anyone with inside information. Please keep quarterly reporting and prove you still care about the middle class of this country.

William Lyman, Lyman Management Group, Corp — Jul 6, 2026
LYMAN MANAGEMENT GROUP CORP
2000 Mallory Lane, Suite 130-272 · Franklin, TN 37067
WLyman@LMG-Corp.com · 770.335.2740
July 4, 2026
Via Electronic Submission
Ms. Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Comment on Proposed Rule — Semiannual Reporting
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15
Dear Ms. Countryman:
I write in response to the Commission's request for comment on the above-captioned proposal, which would permit Exchange Act reporting companies to elect semiannual interim reporting on a new Form 10-S in lieu of quarterly reporting on Form 10-Q. I am a Chartered Financial Analyst and the President of Lyman Management Group Corp, through which I provide fractional chief financial officer and financial-advisory services to early-stage and growth-stage private companies, ranging from pre-revenue enterprises to companies with roughly $100 million in annual revenue. I also served for several years as a general partner of an early-stage venture capital
fund. That experience — as both an investor in, and a financial officer to, private companies — gives me first-hand familiarity with how such companies are capitalized and with the structural dynamics of the private capital markets, the markets from which the Commission hopes this proposal will draw new entrants to the public markets.
I urge the Commission not to adopt the proposed semiannual reporting election, and to retain quarterly reporting as the mandatory baseline for reporting companies. I write in particular to make a point that, in my review, is largely absent from the comment record: the proposal is unlikely to achieve its central capital-formation objective, because the forces keeping companies private are structural to the private markets and have little to do with the frequency of interim reporting.
I. The proposal is unlikely to achieve its central objective, because the forces keeping companies private are structural to the private capital markets and unrelated to interim-reporting frequency.

The Commission grounds this proposal substantially in the long-term decline in the number of U.S. public companies and in the premise that easing the burdens of being public will encourage

more companies to enter and remain in the public markets.1 The decline is real. The number of U.S. exchange-listed companies has fallen from roughly 7,500 in the late 1990s to around 4,000 today, and companies now go public far later in their lives: the median age of firms at IPO, long stable at about seven years, has trended upward, with the average age of companies going public reaching fourteen years in 2024.2 But the drivers of that trend are structural features of the private markets, not the frequency of interim reporting.

Several developments explain why. First, the statutory trigger that once forced companies public has been relaxed: the Jumpstart Our Business Startups Act of 2012 raised the Section 12(g) holder-of-record registration threshold from 500 to 2,000 persons and excluded holders who received their shares under employee compensation plans — the threshold that had historically pushed widely held private companies, including Google and Facebook, toward registration. Companies may now remain private, as a practical matter, for as long as they choose.3 Second, private capital has become both abundant and willing to write very large checks. Assets under management in the private markets reached roughly $13 trillion by mid-2023, having grown at nearly twenty percent per year since 2018,4 and financing rounds once regarded as anomalies — hundreds of millions, and increasingly billions, of dollars — have become routine: the number of private companies valued at $1 billion or more has grown from a few dozen little more than a decade ago to well over a thousand today.5 A company can therefore raise at public-market scale while remaining private and retaining founder and investor control of its board — and while remaining outside the external

1See Semiannual Reporting, Release No. 33-11414 (May 5, 2026); Statement of Chairman Paul S. Atkins on the Proposing Release for Semiannual Reporting (May 5, 2026) (grounding the proposal in the long-term decline in the number of U.S. public companies and the objective of encouraging companies to enter and remain in the public markets).

2The number of U.S. exchange-listed companies has fallen from roughly 7,500 in the late 1990s to approximately 4,000, and the age of companies at IPO has risen — the median age of firms going public, long stable at about seven years, has trended upward, with the average age reaching fourteen years in 2024. See Jay R. Ritter, Initial Public Offerings: Updated Statistics, and the underlying IPO data, Univ. of Fla., Warrington Coll. of Bus., https://site.warrington.ufl.edu/ritter/ipo-data/.

3Jumpstart Our Business Startups Act of 2012, Pub. L. No. 112-106; see 15 U.S.C. 78l(g) (raising the Section 12(g) holder-of-record registration threshold from 500 to 2,000 persons, or 500 persons who are not accredited investors, and excluding holders who received securities under employee compensation plans and in exempt crowdfunding offerings). Because Congress fixed the threshold by statute, the Commission cannot alter the number by rule; it has, however, placed on its agenda changes to how holders of record are counted — for example, looking through investment vehicles to their beneficial owners — that would draw large private companies into the reporting regime.

4Private-markets assets under management reached $13.1 trillion as of June 30, 2023, having grown nearly twenty percent per year since 2018. See McKinsey & Co., Global Private Markets Report 2024 (Mar. 2024),

https://www.mckinsey.com/industries/private-capital/our-insights/global-private-markets-report-2024; McKinsey &
Co., Global Private Markets Report (2026), https://www.mckinsey.com/industries/private-capital/our-insights/global-private-markets-report.
5The term “unicorn” — a private company valued at $1 billion or more — was coined in 2013 to describe a then-
rare group of thirty-nine such U.S. companies; there are now well over a thousand active unicorns worldwide, and
the roughly 830 active U.S. unicorns carry an aggregate valuation of approximately $3.9 trillion, on the order of a
tenfold increase over the past decade. Financing rounds of $100 million or more, once regarded as anomalies, have
become commonplace. See PitchBook, Unicorn Companies List and Tracker,
https://pitchbook.com/news/articles/unicorn-startups-list-trends; PitchBook-NVCA Venture Monitor (the
authoritative quarterly report on U.S. venture-capital activity).

accountability that public status imposes, a preference of insiders that, as I discuss below, is itself a reason to preserve mandatory disclosure rather than relax it. Third, the most promising companies increasingly stay private because that is where the value now accrues: rigorous evidence finds that as the supply of venture capital has grown, the highest-quality firms hold back from public issuance to capture the superior valuations available in private markets, leaving public investors to buy in later, at a more mature stage, and to forgo the high-growth phase that now occurs before the IPO.6

Fourth — and here I speak from direct experience as a former general partner — the economics of the private fund model reinforce all of this. A closed-end venture or private-equity fund captures the value created while a portfolio company is private, and its managers have every incentive to prolong that period rather than transfer the remaining appreciation to public shareholders. A well-capitalized private company can, moreover, use its privately valued equity as acquisition currency, removing one of the traditional reasons to pursue a listing — though a liquid public stock has historically been the stronger acquisition currency, so this consideration cuts less sharply than the others.

What ties these drivers together is that not one of them is the frequency of interim reporting — and the conduct of the sophisticated parties the proposal is meant to influence confirms as much. The venture and private-equity investors who control these companies, and the companies themselves, are profit-maximizers. If the risk-adjusted economics of an earlier public listing were favorable, they would list, and they would readily accept a quarterly reporting obligation whose cost is trivial in relation to the sums at stake. That they instead remain private — when a listing is plainly available to companies of this scale — demonstrates that reporting cadence is not the consideration that governs the decision; the companies that dominate the staying-private trend are precisely those large enough to go public at will and choosing not to. Reducing the number of interim reports therefore addresses a cost that is not the binding constraint on the decision to remain private, and is unlikely to reverse the trend the Commission cites, while it would degrade the investor-protection and market-quality functions that quarterly reporting serves. If the Commission’s objective is to rebalance the public and private markets, the operative levers lie on the private-market side — including the holder-of-record counting questions the Commission has itself placed on its agenda — not in diluting the disclosure obligations of companies that have already chosen the public markets.

II. An optional regime routes the interim-reporting decision through management’s agency conflict, which the release’s framing assumes away.

6See Amrita Nain, Jie Ying & Joseph Arthur, The Rise of Venture Capital and IPO Quality, Journal of Empirical

Finance (2025), https://doi.org/10.1016/j.jempfin.2025.101613 (working paper available at https://ssrn.com/abstract=4560514) (finding that an increased supply of venture capital leads the most promising
firms to hold back from public issuance in favor of the superior valuations available privately, so that companies go
public older and more mature and public investors are left to forgo the high-return phase that occurs while a
company is private).

The proposing release frames the reporting-frequency decision as one to be made by "the company and its investors."7 In practice, the election is made by management and the board; investors do not vote on it. Management has private incentives to prefer less frequent reporting that are independent of, and often adverse to, the interests of shareholders — reduced external scrutiny of interim performance, a lighter preparation burden, and diminished visibility of operating results to competitors and potential acquirers. That the insiders who control private companies value the reduced accountability of private status, as noted above, is itself evidence of this divergence. To describe the resulting reduction in transparency as a "choice" made jointly with investors is to assume away the agency conflict that mandatory disclosure exists to constrain.

The downstream consequence — adverse selection — is already well developed in the comment record, and I associate myself with those analyses rather than repeat them: the issuers most likely to drop an interim period are the smaller, weaker-performing, and less-followed companies whose investors most need frequent, verified disclosure, so an optional regime tends to increase information asymmetry rather than reduce it. The Commission's own Investor Advisory Committee and the empirical literature on reporting frequency reach the same conclusion.8

III. The proposal's universal eligibility cannot be reconciled with its narrowly framed justification; any relief should be confined by objective threshold to the small and specialized issuers the Commission invokes.

The Commission justifies the proposal largely by reference to specific hardship cases — for example, development-stage companies, such as clinical-stage biotechnology issuers, whose operations change little between quarters and for which quarterly reporting imposes high fixed costs relative to the limited new information produced.9 The proposed rule, however, extends the semiannual election to all Exchange Act reporting companies that currently file on Form 10-Q, without limitation by filer status, public float, or revenue.10 This is difficult to reconcile with the rationale advanced: as set out above, the companies that dominate the staying-private trend are large, well-capitalized firms for which a listing is an available choice and the reporting burden is immaterial, not the development-stage issuers the Commission invokes.

7Semiannual Reporting, Release No. 33-11414 (May 5, 2026); see also Press Release, U.S. Sec. & Exch. Comm'n,
"SEC Proposes Amendments to Permit Optional Semiannual Reporting by Public Companies" (May 5, 2026).

8See Investor Advisory Committee, Draft Recommendation Regarding Quarterly vs. Semiannual Reporting (2026)
(concluding that the issuers least likely to retain quarterly reporting are those with the most decision-useful
information, so that an optional regime tends to increase, rather than reduce, information asymmetry); see also, e.g.,
Renhui Fu et al., Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity, 54 J. Acct. &
Econ. 132 (2012); Tobias Bornemann et al., The Consequences of Abandoning the Quarterly Reporting Mandate in
the Prime Market Segment (European Accounting Review) (studying the German Prime Market).

9See Semiannual Reporting, Release No. 33-11414 (May 5, 2026) (economic analysis); see also

public remarks of
Chairman Atkins (citing pre-approval biotechnology issuers as an example of companies for which quarterly
reporting imposes disproportionate cost relative to limited operational change).
10Semiannual Reporting, Release No. 33-11414 (May 5, 2026) (the semiannual election would be available to
Exchange Act reporting companies that currently file on Form 10-Q, with eligibility not restricted by filer type).

If the Commission's concern is genuinely the disproportionate burden borne by small and development-stage issuers, the remedy should be tailored to that population and should take the large issuers off the table altogether. Any semiannual election should be made unavailable to accelerated filers and large accelerated filers, and confined to non-accelerated filers as that category is presently defined — a class that, through its revenue prong, already encompasses the pre- and low-revenue development-stage companies, including clinical-stage biotechnology issuers, on which the Commission's hardship rationale rests. A universal opt-out available to issuers of every size is overbroad relative to the justification advanced, and its breadth is difficult to square with the representation that the relief is directed at particular hardship situations.
Confining the relief by reference to a filer-status category carries one caveat the Commission should address directly: the relief must be fixed to the thresholds as presently defined, and must not be permitted to expand automatically through the redefinition of those categories in a separate proceeding. The Commission has concurrently proposed, in Simplification of Filer Status, to eliminate the smaller-reporting-company and accelerated-filer categories and to raise the large-accelerated-filer public-float threshold from $700 million to $2 billion, with the result that non-accelerated-filer status would become the default for an estimated 81 percent of reporting companies.11 A semiannual election keyed to non-accelerated-filer status would, under that expanded definition, reach the very large, well-capitalized issuers this comment would exclude, converting a narrow accommodation into a broad deregulation of interim disclosure by operation of a parallel rulemaking. Accordingly, any frequency relief should be confined by reference to the non-accelerated-filer thresholds in effect as of the date of this rulemaking — a public float below $75 million, or annual revenues below $100 million with a public float below $700 million — rather than to that category as it may subsequently be enlarged.
IV. The asserted cost savings are overstated, because the burden lies in the reporting apparatus, which the proposal retains.
Modern accounting and financial-planning functions close the books within days of period end, and the production of the underlying figures is increasingly automated. The cost of interim reporting lies not in generating the numbers but in the external apparatus that surrounds the filing: independent-auditor interim review, legal and disclosure-controls review, Inline XBRL tagging, officer certifications, and internal-control compliance — requirements the proposal expressly retains for semiannual filers.12 These fixed costs do not scale with the frequency of the underlying close, and for the small issuers the proposal ostensibly targets they are the binding constraint. To
11Simplification of Filer Status, Release Nos. 33-11419; 34-105515; File No. S7-2026-18 (May 19, 2026)
(proposing to collapse the existing filer-status categories into large accelerated filers and non-accelerated filers, to
raise the large-accelerated-filer public-float threshold from $700 million to $2 billion, and to extend scaled-
disclosure accommodations to all non-accelerated filers, an estimated 81 percent of reporting companies); comments
due July 20, 2026.
12Semiannual Reporting, Release No. 33-11414 (May 5, 2026) (semiannual reports on new Form 10-S would

contain the same disclosures as Form 10-Q, would be reviewed by the issuer's independent accountant, would be
tagged in Inline XBRL, and would remain subject to existing officer-certification, disclosure-controls, and internal-
control-over-financial-reporting requirements).

the extent the Commission seeks to relieve genuine burden, streamlining the content or review requirements of interim reports for smaller issuers would be far better targeted than eliminating an entire reporting period for issuers of every size.
Conclusion
The opportunity to raise capital from the public is extended on the condition of transparency to that public. This Commission's mission expressly includes the protection of investors and the maintenance of fair, orderly, and efficient markets — both of which depend on the timely, comparable, and verified flow of issuer information. For more than fifty years, quarterly reporting has been a low and steadily declining-cost means of discharging that obligation. The case for diluting it has not been made, and the proposal is in any event poorly targeted to the capital-formation goal it invokes. To the extent the proposal also rests on concerns about managerial short-termism, the empirical evidence on that question is contested and is fully addressed elsewhere in the record; I do not rehearse it here.
I therefore respectfully urge the Commission to retain mandatory quarterly reporting for Exchange Act reporting companies. Should the Commission nonetheless proceed, I urge that any semiannual election be (i) made unavailable to accelerated and large accelerated filers and confined to non-accelerated filers as presently defined, pinned to the thresholds now in effect; (ii) conditioned on the continued furnishing of material financial results on Form 8-K within the existing quarterly cadence; and (iii) accompanied by prominent, standardized disclosure of each issuer's reporting frequency, so that investors may price the difference.
I appreciate the opportunity to comment on the proposal and would welcome the chance to discuss these views further.
Respectfully submitted,
William Lyman, CFA
President, Lyman Management Group Corp

WILMA NORSWORTHY RETIRED — Jul 6, 2026
Subject: File No. S7-2026-15 From: WILMA NORSWORTHY DO NOT CHANGE THE REPORTING PERIOD FOR FINANCIAL INSTITUTION. KEEEP IT QUARTERLY.

Yatin Patil — Jul 6, 2026
Subject: File No. S7-2026-15 From: Yatin Patil There should be at least quarterly updates for transparency

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Youness Afqir — Jul 6, 2026
Subject: File No. S7-2026-15 From: Youness Afqir 6 months is too much time for individual investors to wait for financial reports. We use these reports to measure the company's success or potential success in order to make better decisions about our investments. The less we measure, the less transparency individual investors have. This is simply not a remedy.

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zachary reindl bachelors in accounting — Jul 6, 2026
Subject: File No. S7-2026-15 From: zachary reindl One reason to change the security laws is to help investors. Reducing from four to two earnings events would increase volitility around those events and give them more significance. Also, once companies select semi-annually, they cannot just flip back to quarterly forth at their pleasure. Maybe set this for an arbitrary amount of time such as 5 years, to promote fair presentation related to consitancy of financial statements. Another reason to change to semiannual reporting would be that it would save a lot of time and money in preparing financial statements by companies. And these days, I reckon the majority of investors are investing in trends and not even reading financial statements. Increasing time between earnings events would increase uncertainty around financial position of a security for those investors who do read financial statements; as any investor should.

Zaine Remus private investor — Jul 6, 2026
Subject: File No. S7-2026-15 From: Zaine Remus Please keep the corporate financial reporting requirements the same as they are today. We need current information to make investment decisions. Thank you - Zaine Remus

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Adam Safier Retired. Former IT professional — Jul 5, 2026
Subject: File No. S7-2026-15 From: Adam Safier Dear Sirs, Please maintain quarterly financial reporting requirements on corporations, or increase the frequency to Monthly. In the age of computers, automation and AI there is no reason reduce the frequency of reporting of income and expenditures. Indeed, computerized repots provide automation of the process of generating cash flow reports. As share holders of a company, we deserve to know what is going on. Indeed, monthly reporting would be more appropriate. Do you pay your bills semi-annually? Or do you pay your bills and balance your personal budget monthly? The argument that CEOs are focusing on short term results makes no sense. They focus on annual results and their annual bonus, not quarterly results. The real problem is that they are not focused on results 5 to 10 years down the road, just their annual bonus and options. If you want better long term results pass a ruling that 1/2 of executive options cannot be exercised for a minimum of 5 years and the other half cannot be exercised until 10 years after grant. I don't expect you to do this but if you want to move the needle on executive focus, this would really make the difference that strengthens US economic long term performance. If you are going to reform reporting requirements and corporate governance, let the share holders see the cash flows and financials of the corporations more frequently rather than less.

Alexander Gardea No affiliation to any financial institution — Jul 5, 2026
Subject: File No. S7-2026-15 From: Alexander Gardea Hello. I’m firmly against this proposal. The statute was made to prevent a fraud similar to Enron’s, and annual filings don’t tell us the full story, and it simply doesn’t accomplish the goal you are striving for. Simply put, these companies should already be looking to cover their long-term goals while providing full incentives and information to us as stockholders. An annual filing is not going to cover what individual shareholders need to know in order to invest and could result in fraud and abuse by some companies. We want transparency and accountability, and if this burdens the executives or the top management, so be it. If this goes through, the SEC should be liable at some extent if any fraud is committed by using this annual

filings. Americans care about their savings and investments, this is very relevant for the commons people and small investors, the ones you call retail investors. Do your job and stop complaining. Regards.

Alison Bober Retired Systems Accountant — Jul 5, 2026
Subject: File No. S7-2026-15 From: Alison Bober It is not burdensome to require companies to continue to report financial data quarterly - they will continue to record it for their own company planning anyway. Changing to reporting semi-annually would just create more opportunities for companies to hide financial problems, or for insiders to benefit from non-public knowledge about upcoming financially-related events or issues. Transparency is often directly related to accountability, which informs and encourages good management. Please do not make it easier for companies to slide into poor or deceitful management. Thank you.

Allison Quinn Parks System Naturalist — Jul 5, 2026
Subject: File No. S7-2026-15 From: Allison Quinn My name is Allison, I work for the Parks System in New Jersey, and it is a right for the citizens of the United States to be able to view the plans and processes of big business, as, if carried out, they often impact citizens directly and potentially negatively. These impacts do not always stay local, but can impact people across the city, state, and even country. It is our right to know what is impacting us as a community and as citizens, and by removing quarterly reporting you risk taking this right away from us. Do reconsider. Thank you.

Amber Kent Citizen and investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Amber Kent I strongly oppose giving publicly traded organizations the opportunity to lower their reporting burden. They are beholden to all of their stakeholders, not just the elite few, and should regularly be providing information on their solvency and recieving feedback from this individual when in a downturn. If they want less accountability, they should remain private.

Andrew McFain Ameren — Jul 5, 2026
Subject: File No. S7-2026-15 From: Andrew McFain This does not benefit investors in any way. It’s directly reducing the resolution of information available to investors and only serves to limit their ability to make decisions about their investments.

Andrew Mount — Jul 5, 2026
Subject: File No. S7-2026-15 From: Andrew Mount Dear SEC, I am opposed to semi-annual reporting. It advantages large institutions and brokerage firms at the expense of retail traders, limiting investors' ability to monitor risks and financial health in real-time. Quarterly reporting is a foundational component of U.S. capital market efficiency; transitioning to a six-month reporting gap increases information asymmetry. Thank you for taking this comment into consideration.

Andrew Ober — Jul 5, 2026
Subject: File No. S7-2026-15 From: Andrew Ober Designation: File Number S7-2026-15 Proposed Rule: Amendments to Permit Optional Semiannual Reporting by Public Companies Dear Secretary, I am writing to express my strong opposition to the Commission's proposal to permit optional semiannual reporting for public companies. As a retail investor and an active member of an investment club affiliated with BetterInvesting (the National Association of Investors), I believe this shift will severely disadvantage individual investors, degrade market transparency, and impose severe structural costs on educational non-profits. I oppose this rule change for the following critical reasons: Severe Financial Burden on Educational Non-Profits: BetterInvesting is a non-profit organization dedicated to teaching individuals how to become successful long-term investors. Our proprietary stock analysis tools, data feeds, and educational software are hardcoded around quarterly Form 10-Q cycles. Eliminating regular quarterly updates would force a massive, costly overhaul of our software architecture. For a non-profit organization, this unexpected development expense is a tremendous financial hardship. Massive Retraining Disruptions: This change would fundamentally disrupt the educational materials and methodologies we use to train tens of thousands of members and volunteers nationwide. Overhauling our entire curriculum to account for a fragmented "hybrid" system of some companies reporting quarterly and others semiannually would create widespread confusion and drain our limited non-profit resources. Damage to Investment Clubs: Investment clubs rely heavily on uniform, predictable quarterly data to conduct regular stock studies, manage portfolio risk, and make collaborative, democratic purchasing decisions. Moving to a six-month reporting vacuum makes it impossible for everyday citizens to practice safe, data-driven fundamental analysis. Exacerbating Market Information Asymmetry: If public companies drop quarterly filings, institutional investors will bridge the gap by securing private access to corporate management or using costly alternative data streams. Retail investors do not have these resources. This rule will widen the gap between Wall Street and Main Street, leaving individual investors entirely in the dark for six months at a time. The "Voluntary 8-K" Workaround is Insufficient: Relying on voluntary quarterly earnings releases via Form 8-K is not a substitute for a standardized Form 10-Q. Voluntary releases lack the rigorous financial disclosures, standardized balance sheets, and formal legal accountability required in mandatory SEC filings, rendering them unreliable for structural programmatic analysis. For over 50 years, quarterly transparency has been the bedrock of the U.S. capital markets, providing a level playing field for everyday investors. Forcing non-profits and retail clubs to bear the financial and structural costs of reduced corporate transparency is counterproductive to the SEC's core mission of investor protection. I strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting. Thank you.

ANN HUMPHREY retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: ANN HUMPHREY I strongly urge the Commission to vote against changing the reporting requirements to semi-annual rather than quarterly. Quarterly reporting provides investors with essential information. It also supports the SEC duty to protect investors and maintain a fair and orderly market. The world moves at a much faster pace than it used to, especially the financial and information sectors. Quarterly reporting is a bare minimum requirement. Please retain quarterly reporting.

Annie Garraway None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Annie Garraway I am strongly opposed to this proposal, S7-2026-15.

Annonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Annonymous Semi annual reporting puts companies at an unfair advantage and investors at a disadvantage .

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep corporate expenditures quarterly, it will continue to allow the general public to make sound decisions on their investment portfolios.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Transparency from our institutions and businesses of all types—government, public, private, non-profits, etc.—is of the utmost importance and especially so when so many of them are attempting to corral the citizenry into an unconstitutional surveillance system. Keep Quarterly Reporting.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I would prefer that the SEC to continue the practice of quarterly reporting for all sized companies. Individual investors, professional money managers, and institutions, need to hear from the companies they have invested in. We need to see the financial numbers and hear the context. We need see how our capital is invested and to what end. Quarterly reporting gives us information regarding the financial status of the company. Removing it, or granting permission to lesson the frequency of reporting, reduces our access to information and could grant advantages to larger players in the market who already have significant resources and advantages. Our focus on long-term investing does not mean we do not attention to quarterly results. We need quarterly reporting so we can make insightful, purposeful, informed decisions. Keep quarterly reporting.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I am oppose to reducing quarterly reporting. As a college student, I am looking for transparency and consistency in data. Removing the requirement for quarterly reporting would create major information gaps, unfair advantages, and elevated risk.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous To Whom it May Concern, S7-2026-15 appears to be a new avenue for reducing oversight developed to protect investors. I agree with attempting to get a focus on longer term goals, however, it seems many companies use longer term goals as part of the executive compensation packages which is a solid way to keep the focus longer term. As a prior finance employee of a corporation and performing consolidations and reporting functions, I can see where costs for a company would be reduced. On the other hand, as a retired individual investor, allowing companies to voluntarily move to a 6 month reporting schedule concerns me. It’s possible I will simply invest less in companies who choose to follow this path because of less understanding of the trajectory they are on with more uncertainty of when things change for the good

or the bad. I do not agree with moving to a 6 month reporting schedule. Transparency is important for all investors to have and the less opportunity for people in the know to act on a downward turn while general investors are not updated is simply not something I agree with. Thank you.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Please continue with quarterly reporting and do NOT change the rule in favor of semi-annual reporting. (1) Democracies require as much transparency as possible. Moving to less frequent reporting invites greater obfuscation, secrecy and abuse. (2) Problems and shortcomings of quarterly reporting can be addressed creatively in more positive and constructive ways than this proposed change. Thank you.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous This matters to all Americans with investment retirement funds for the following reasons: 1. The signature is the deterrent. Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. 02. Enron's defense was "I didn't know." Congress closed it. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table. 03 8-Ks don't come with handcuffs. The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability. 04 We watched the signature crack a $2.7 billion fraud. Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous The law was enacted for a reason. Circumstances have not changed. Business operations have. Keep the checks and balances in place.

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anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: anonymous As an interested personal investor I very much want to encourage the SEC to retain quarterly reporting requirements for public companies. Quarterly reporting is very important to all investors in order for us to be able to make informed investment decisions. For investors, especially retail investors, more information is better information, and more

frequent information allows us to be more fully informed as we make investment decisions. Do not change the reporting rules.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I'll be brief. In this time of economic uncertainty and overall instability, we cannot reduce our visibility into corporate entities. Keep mandatory quarterly reports. Semi-annual is too infrequent. Our economic landscape shifts by the week, by the day even. We need to know (as frequently as possible) how our economic drivers are meeting the moment so we can make informed decisions.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous The quarterly reporting rule should remain mandatory to retain accountability and oversight. Moving to a semianual reporting rule leaves room for larger corporations to skirt transparency and fail to report altogether. By the time there is an earnings dip investors would be caught unawares. The quarterly reporting rule protects the corporation by enforcing transparency and upholds the mission of the SEC in protecting the investor.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous We need more transparency, not less. Everyday investors' interests should be protected, not just insiders interests.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly urge policy makers to reject the proposed change regarding quarterly reporting. The public has a right to information into publicity traded companies. The proposed rule simply removes accountability and clarity from investors, disincentivizing domestic investment. Please reject the proposed rule.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I respectfully request that the reporting remain quarterly. Companies need more accountability, not less. The public has a right to see changes in information and be able to make informed decisions on their investments.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I respectfully oppose the proposal because reducing the frequency of required periodic reporting would likely diminish transparency, impair price discovery, and reduce investors' ability to make informed decisions. The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Timely disclosure is fundamental to achieving those objectives. Quarterly reporting provides investors with regular updates on a company's financial condition, operating performance, liquidity, material risks, and changes in management's outlook. Eliminating one or more interim reports would create

substantially longer periods during which investors would have limited standardized financial information. Research suggests that more frequent financial reporting is associated with reduced information asymmetry and improved market efficiency. Regular disclosure helps ensure that all investors—not just sophisticated institutional investors with access to private research, receive material information on a consistent basis. Less frequent reporting may increase uncertainty and contribute to greater reliance on rumors, selective disclosures, analyst estimates, or other non-standardized sources of information. The proposal may also have unintended consequences for market volatility. With fewer required reporting events, more material information could accumulate between reporting periods, resulting in larger price adjustments when reports are ultimately released. More frequent reporting allows markets to incorporate new information incrementally rather than in larger, less predictable intervals. While some have argued that quarterly reporting encourages short-term decision-making, the empirical evidence on this issue is mixed. Academic research has not established that reducing mandatory reporting frequency meaningfully improves long-term corporate investment or innovation. Conversely, there is substantial evidence that timely disclosure lowers information risk and supports market liquidity. In addition, optional reporting frequency could reduce comparability among issuers. If some companies report quarterly while others report semiannually, investors may face greater challenges comparing financial performance, trends, and risk across firms and industries. Such inconsistency could particularly disadvantage retail investors who rely heavily on standardized SEC filings. Finally, the proposal would likely reduce transparency during periods of economic uncertainty or rapidly changing market conditions, precisely when investors most need timely information. For these reasons, I urge the Commission not to adopt the proposed amendments permitting optional semiannual reporting. Thank you for considering these comments.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous To the Securities and Exchange Commission: Transparency matters in a fair stock market. One of the pillars of a functioning capitalist society is based on education and knowledge of the market. Without transparency, capitalism fails. The potential for fraud, backroom dealings and volitility rises exponentially without frequent, required reporting. This is an appropriate cost of doing business. If anything, we should be moving towards more frequent reporting, not less. Thank you for doing the right thing for our economy and our democratic republic and continuing quarterly reporting.

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep reporting on a quarterly basis. This increases transparency which stockholders and the public need. Thank you!

Anonymous — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous I am opposed to the SEC change to make quarterly reporting optional for corporations in the US. By allowing this change to occur this will harm market transparency and negatively impact shareholders/investors. Specifically the financial transparency of corporations to both shareholders and investors. Companies would condense their financial results and may opt not to include or rather exclude detailed reporting as in quarterly reports. The SEC is to protect investors and prevent financial fraud (ENRON remember!) So it is of high importance that corporations continue to provide quarterly reporting and be transparent to investors.

Anonymous 63yrold F/T American citizen on disability — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Even with current regulations regarding filing and reporting; our country has become too comfortable with looking the other way . We need more checks and balances. Not less. Keep quarterly. Stop undoing things that have proven to be helpful for YEARs!!!!

Anonymous Individual Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Secretary: I am writing as an individual investor to strongly object to the proposed rule to shift public equity reporting to a 6- month interval. Reducing the frequency of financial disclosures directly harms individual investors by creating severe informations. It greatly reduces transparency which is foundational to the effective function of US markets. This significantly increases exposure to market volatility and financial risk. It also widens the gap between institutional insiders and retail investors, who lack the resources to conduct channel checks or otherwise compensate for the dearth of current information. It is the SEC's mission to protect investors and maintain fair and efficient markets. This proposal works against that mission. I urge the Commission to withdraw this proposal and maintain the current 3-month reporting cadence. Sincerely, Anonymous, Texas retail investor

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Anonymous RN — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anonymous We are hard working middle class Americans. The only retirement saving options we have are savings accounts and various investment accounts. Allowing public companies to stop reporting earnings results quarterly and only disclosing results twice a year would hinder our ability to invest wisely. We do not support this change. We tried this once as a nation, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For us, ordinary investors, a return to those days could mean losing a third, or even half, of our life savings. This change will harm most Americans and should not happen. Please put citizens over corporations. Thank you.

Anthony Stuckey self — Jul 5, 2026
Subject: File No. S7-2026-15 From: Anthony Stuckey I oppose the change to semiannual reports. Quarterly reports supply better and valuable transparency to investors.

Arthur R Wiese — Jul 5, 2026
Subject: File No. S7-2026-15 From: Arthur R Wiese I oppose this as written. Quarterly reporting has been used for years and I believe that reducing this makes them less transparent to investors. Regardless of the reporting frequency, every company needs to have a long term strategy and should not use this reporting frequency as an excuse to not have it. If the CEO can't figure that out, get a new CEO. I would not be opposed to this being semiannual for new/emerging small companies for a short period of time. So a new company with a small valuation could be waived from quarterly reporting for the first several years, or something like that.

Austin Segrest Associate Professor of English, Lawrence University — Jul 5, 2026
Subject: File No. S7-2026-15 From: Austin Segrest Dear SEC, The proposed change to company reporting will do nothing but promote irresponsible trading. The rich have to be held accountable. Austin Segrest Associate Professor of English Lawrence University

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Ayesha Goudeau — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ayesha Goudeau I respectfully oppose any proposal to reduce public company financial reporting from quarterly to semiannual reporting. As a retail investor, I depend on timely financial disclosures to make informed investment decisions. Moving to semiannual reporting would increase the information gap between corporate insiders, large institutional investors, and everyday investors by leaving the public with outdated financial information for much longer periods. Quarterly reporting promotes transparency, accountability, and fair price discovery. Less frequent reporting would make it more difficult for retail investors to evaluate company performance and respond to changing business conditions, ultimately reducing confidence in the fairness and efficiency of our markets. If the goal is to reduce compliance costs for public companies, I encourage the SEC to simplify reporting requirements rather than reduce the frequency of financial disclosures. The SEC's mission is to protect investors and maintain fair, orderly, and efficient markets. Keeping quarterly reporting is an important part of fulfilling that mission. Thank you for considering my comments.

B. Robison Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: B. Robison I am against the proposed rule change. Investors need timely data to make informed decisions. Well run companies (I assume) have largely automated this long-standing reporting process so it is not a burden. U. S. & world events which impact companies and their stocks occur daily. Having to wait 6 months to learn a firm's operating & financial status will have a large negative impact on the market & especially individual investors. NO change to quarterly reporting please.

Barbara Fuller Tebyani — Jul 5, 2026
Subject: File No. S7-2026-15 From: Barbara Fuller Tebyani The SEC must continue to hold companies and corporations accountable and to complete quarterly reports. I rely on the quarterly information to make investment decisions both for personal and as the trustee of a trust. They show trends in the companies in a timely manner and the resultant decisions by the Boards and the executives, which is vital.

Barbara Liberi, PsyD Retired School Psychologist — Jul 5, 2026
Subject: File No. S7-2026-15 From: Barbara Liberi, PsyD Hold corporations in check with signed quarterly reporting . We need to have oversight to hold corporations accountable and to prevent potential serious problems that impact us all.

Ben Chorpening — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ben Chorpening Keep required reporting quarterly for publicly traded companies.

Bennett W Riegel Security Administrator — Jul 5, 2026
Subject: File No. S7-2026-15 From: Bennett W Riegel I believe quarterly reports are necessary for safe and knowledgeable investing. Getting a report once a quarter gives me enough information to if I want to invest in a company or not. Any less information will hold back what I need to know as an investor. I believe that making quarterly reports not required will only assist insiders. Insiders will maintain more information than outside investors thus weakening the position of outside investors. This could have large implications for the economy since a good portion of the population invests their money based on the information they can gather from quarterly reports. Without the information that is normally provided, investors will make less safe and overall worse investments, which could have ripple effects through the economy with people not making as much money as they otherwise could.

Beth Egan None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Beth Egan Please maintain quarterly reporting requirements so individual investors like myself have accesss to more up-to-date information.

Bill Armstrong President, Commercial RE Resources, Inc. — Jul 5, 2026
Subject: File No. S7-2026-15 From: Bill Armstrong I run a business. Without regular updates on the company's business outlook and it's financials, my job would impossible. I have updates far more often than quarterly. Quarterly updates on businesses in which I've invested thousands of dollars is not a big ask. I don't like investing blindly. Quarterly reporting is not for the company's convenience, but for the stockholder's benefit. The company should be doing regular internal reporting anyway, more often than quarterly. Information to prepare a quarterly report is already available. What would help is to reduce the reporting threshold. It should not take a bevy of expensive lawyers to prepare a long legalese treatise that few read in its entirety to convey company fundamental financial and operating information. The burden is not quarterly reporting, that information is already available to the company. The objection to quarterly reporting is probably the bureaucratic requirements set for creating the report. Take a good look at that.

Brenda Stringer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Brenda Stringer Why is it that the SEC wants to look out to save money for the corporations and not the small investors? Please keep quarterly reporting so there is less chance for the average investor to get screwed over.

Brendan Zarechian Personal investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Brendan Zarechian To the Secretary of the Commission: I am writing as an individual, self-directed investor to express my opposition to the proposed amendments to Exchange Act Rules 13a-13 and 15d-13 that would permit public companies to elect semiannual

interim reporting on new Form 10-S in place of quarterly reporting on Form 10-Q. While the proposal is framed as adding “flexibility,” in practice it would reduce the frequency, timeliness, and volume of information available to investors, and it would do so in a way that disproportionately harms retail investors like me. I respectfully urge the Commission not to adopt it. 1. The proposal cuts interim disclosure by half and lengthens the information gap Under current rules, companies file four interim reports per year plus an annual report. Under the proposal, an electing company would file a single interim report plus the annual report, a reduction from three interim disclosures to one. The practical effect is that the interval between reviewed financial statements would roughly double, and once filing deadlines (40–45 days after period-end) are accounted for, investors could go seven months or more between meaningful financial updates. For investors making buy, hold, and sell decisions, that gap is not a technicality. It is the difference between identifying a deteriorating trend within a quarter and discovering it half a year later, after the price has already moved. Less frequent reporting does not make a company’s problems smaller; it simply keeps them out of public view longer. 2. It widens the information gap between institutions and individual investors Large institutional investors are not the ones who depend on Form 10-Q. They have access to management meetings, sell-side research, industry channel checks, and expert networks. Individual investors have the public filing. Quarterly reports are, for retail investors, the primary standardized and freely available window into a company’s performance between annual reports. Reducing public reporting frequency does not reduce the information that exists inside the company, it only lengthens the period during which insiders and well-resourced professionals know things that the investing public does not. That is the opposite of the level playing field the federal securities laws are meant to protect, and it runs against the Commission’s core investor-protection mandate. 3. “Optional” means the company chooses, not the investor The proposing release describes the election as letting companies and investors “determine for themselves” the reporting frequency that best serves them. But the election is made by the company alone, by checking a box on its Form 10-K. Investors are not offered a choice; they simply receive less. A shareholder who values quarterly transparency has no mechanism to opt back in. This also creates a selection concern. The companies most likely to elect reduced reporting may be precisely those that would prefer less frequent scrutiny, for example, firms navigating operational difficulties, elevated leverage, or approaching inflection points. Investors would face a fragmented disclosure landscape that is harder to compare across companies, and the election itself could become a signal that is difficult for ordinary investors to interpret. 4. Small- and mid-cap companies, where public filings matter most, are hit hardest Analyst coverage is thin or nonexistent for many smaller public companies. For those issuers, the periodic report is often the only regular, structured source of independent-quality financial information available to the public. These are also the companies where individual investors are most active and where information asymmetry is already most pronounced. Cutting interim reporting for exactly these issuers would degrade the information environment where it is already weakest. 5. Less frequent reporting can worsen, not smooth, price behavior Concentrating a company’s disclosure into fewer, larger updates tends to pack more surprise into each release, which can increase volatility around report dates while leaving prices staler in between. Evidence from jurisdictions that relaxed mandatory quarterly reporting has been mixed at best, with some research pointing to reduced analyst following and a weaker information environment for smaller firms, hardly a demonstrated benefit that would justify reducing protections for U.S. investors. 6. The stated rationales do not withstand scrutiny • Compliance cost. Form 10-S would require the same disclosures as Form 10-Q, and interim financials in both are auditor-reviewed rather than audited. The incremental cost saved by filing one interim report instead of three is marginal for most reporting companies and is small relative to the informational value those reports provide to the market. The fourth fiscal quarter is already subsumed into the annual report, so the debate concerns just three interim filings. • “Short-termism.” The claim that quarterly reporting drives managerial myopia has weak and contested empirical support. Nothing in current rules forces companies to issue quarterly earnings guidance, a company concerned about short-termism can already stop guiding while continuing to report. Reducing mandatory disclosure to the public is not a necessary or well-targeted remedy for a management-behavior concern. • Capital formation and

financial-statement “staleness.” The related amendments to Regulation S-X would allow companies to raise capital on older financial statements. That increases, rather than reduces, the risk that investors transact on information that no longer reflects the business. 7. Conclusion The proposal asks investors to accept materially less information, less often, with a longer lag, and with the timing of that reduction controlled entirely by the companies themselves. The purported benefits are speculative and modest; the costs fall directly on the investors the Commission is charged with protecting, and most heavily on individual investors and holders of smaller companies. I respectfully urge the Commission to withdraw the proposal and to preserve quarterly reporting as the baseline standard for interim disclosure. Thank you for the opportunity to comment.

Brian Evans — Jul 5, 2026
Subject: File No. S7-2026-15 From: Brian Evans More transparency has ALWAYS been more beneficial to EVERYONE (corporations and investors). We tried the experiment of reducing reporting 70 years ago, and others have tried it even more recently, and it has never benefited anyone. KEEP FINANCIAL REPORTING QUARTERLY!!!

Brian Jacobs — Jul 5, 2026
Subject: File No. S7-2026-15 From: Brian Jacobs I am an individual accredited investor. Reducing the reporting for public companies to once every six months has to be one of the worst ideas that I’ve ever heard. It’s already difficult enough to make well Informed decisions when investing in equities and this change will serve only to further handicap individual investors who by their nature depend almost entirely on these disclosures to perform analysis. Individual investors are already asymmetrically disadvantage compared to other larger market participants in their access to information and the analytical bandwidth that can be brought to bear before deciding to invest. I suppose if this change goes into effect I can just guess about how a particular company is doing for most of the year and maybe draw conclusions about a companies performance from reading wild speculation on Reddit or Facebook:(. Totally misguided change in policy in search of a problem.

Caleb Williams — Jul 5, 2026
Subject: File No. S7-2026-15 From: Caleb Williams I respectfully urge the Commission to reject the proposed rule permitting public companies to replace quarterly reporting on Form 10-Q with semiannual reporting on Form 10-S. For decades, quarterly reporting has served as one of the cornerstones of transparent U.S. capital markets. While preparing these reports imposes costs on issuers, those costs are outweighed by the benefits provided to investors and the broader marketplace. Reducing mandatory financial reporting from four disclosures per year to only two would significantly increase the amount of time investors are required to make decisions using stale information. Six months is a long period in today’s economy. Companies can experience material changes in liquidity, leverage, litigation exposure, cybersecurity incidents, customer demand, supply chains, executive leadership, or strategic direction within a single quarter. Investors should not have to wait half a year for standardized disclosure of these developments. The proposal may also unintentionally increase information asymmetry. Large institutional investors possess significant resources, including proprietary research, alternative data, direct engagement with management, and sophisticated analytical capabilities. Retail investors generally rely on publicly available SEC filings as their primary source of reliable, comparable information. Less frequent reporting would disproportionately disadvantage individual investors while increasing the relative informational advantage enjoyed by well-resourced market participants. Quarterly reporting also promotes

corporate discipline. The requirement to regularly disclose financial performance encourages robust internal controls, timely accounting processes, and ongoing board oversight. Longer reporting intervals could reduce management accountability and allow operational or financial problems to remain undisclosed for extended periods before investors receive standardized information. Although some argue that quarterly reporting encourages excessive focus on short-term results, eliminating quarterly SEC filings is unlikely to change market expectations. Many companies will continue issuing quarterly earnings releases and holding earnings calls because investors demand timely information. As a result, the proposal may reduce the availability of standardized, regulated disclosures without meaningfully reducing pressure for quarterly performance. The United States has long maintained the world's deepest and most trusted capital markets in part because investors have confidence that material information is disclosed frequently, consistently, and under well-established SEC rules. Weakening those disclosure requirements risks increasing uncertainty, raising the cost of capital for issuers, and reducing investor confidence over time. If the Commission believes reporting requirements should be modernized, it should instead consider targeted measures to reduce unnecessary compliance burdens while preserving quarterly transparency. Examples could include simplifying immaterial disclosure requirements, streamlining filing formats, or providing additional accommodations for smaller reporting companies, rather than reducing the frequency of required reporting for all issuers. For these reasons, I respectfully urge the Commission not to adopt the proposed amendments in File No. S7-2026-15. Thank you for considering my comments.

Carleen Healy Public school teacher — Jul 5, 2026
Subject: File No. S7-2026-15 From: Carleen Healy Keep the quarterly reporting and maintain as much transparency as possible. Why make it easier for companies to be shady? Why empower insider deals? Unless SEC is already in the pockets of owners? Hmm. Carleen Healy, teacher

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Carolyn Holton — Jul 5, 2026
Subject: File No. S7-26-18 From: Carolyn Holton We need quarterly reporting data to make good investment decisions and to keep companies accountable for their decisions. Please don't roll back any of the very reasonable current requirements.

Carolyn Weber — Jul 5, 2026
Subject: File No. S7-2026-15 From: Carolyn Weber S7-2026-15 - allowing semi-annual reporting only benefits the insiders and companies. The everyday investor trying to stay on top of information so that they can make good choices when investing will be less informed. The insiders and billionaires will make more money while the common people will lose once again. Stop catering to the insiders and large investors, think of the average American trying to better them self.

Catherine B — Jul 5, 2026
Subject: File No. S7-2026-15 From: Catherine B We need more transparency, not less, in our markets. This proposal would make it more difficult for investors, especially individuals, to understand where their 401ks and other assets are invested, and lead to additional turmoil and volatility, which again would negatively impact individual investors the most. We need to keep quarterly reporting requirements.

Catherine McGurk — Jul 5, 2026
Subject: File No. S7-2026-15 From: Catherine McGurk Good day and thank you for reading my comments AGAINST S7-2026-15, Semiannual Reporting. Briefly, my comments are to tell you who I am and why S7-2026-15 is a VERY BAD idea for my financial future security. I am a semi-retired 60yo divorced female, solely financial responsible for myself and demographically a member of the seriously endangered middle class. At age 65 I can start to receive a pension of $340/mo. I have a Social Security benefit of $4010/mo in 10 years when I am 70, but HOW can I realistically expect that "benefit" Social Security income in 10 years? a "benefit" that I worked 50 years to EARN, a "benefit" critically vital to me in my future 30+ years of life when I will really need it? THUS I am VERY involved in investing because as far as I can tell MY INVESTMENTS IN MY 401K IS NEARLY ALL of my future financial security. THUS I am asking you to REJECT S7-2026-15 -- it's adoption will DEPRIVE me of VITALLY IMPORTANT information! On the other side of this coin, it's adoption is NOT necessary to save American businesses from being crushed. As Reddit's 18 million-strong WallStreetBets community said "If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." - https : / / www . sec . gov / comments / S7-2026-15 / s7202615-775527-2368994 . html My future financial well being is at stake. I need all the information I can get to make the best investing decisions that I possibly can, thus Quarterly reporting is VITALLY IMPORTANT to me! I take my future financial well being very seriously and ask that you also take it seriously and REJECT S7-2026-15. To repost The Motley Fool Community's key points: - Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. - The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. - The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. - This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. - What, exactly, is the problem? As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Catherine OKeefe CSR Insurance — Jul 5, 2026
Subject: File No. S7-2026-15 From: Catherine OKeefe I'm sure mine and many other's opinions won't matter but they should. I disagree 100% in changing the rule for Public companies/ corporations to disclose their financial results showing how well the company is doing, from Quarterly to Semi-Annually. This will benefit those who have insider knowledge on the company's health and will allow them to hide that information another 3 months in addition to what they already have. It looks like another scheme for companies to put the losses onto those who don't have the information needed to make good decisions, while top brass get to cash out sooner before the storm hits, and then buy again when the prices have declined.

Cathy Harris RN — Jul 5, 2026
Subject: File No. S7-2026-15 From: Cathy Harris Please do not allow this change. The economic

environment is far too volatile. Too many get privileged inside information-trading should be illegal for these entities.

CC — Jul 5, 2026
Subject: File No. S7-2026-15 From: CC I do not agree with the request to move from quarterly reporting. Semiannual reporting does not give investors adequate time to evaluate the quality of the investment.

Cecil Scott — Jul 5, 2026
Subject: File No. S7-2026-15 From: Cecil Scott Very simply: less information will slow down and chill my investing behavior. This is not good for me or the economy (if others are similarly affected) but we will have little choice.

Charlene Blevins — Jul 5, 2026
Subject: File No. S7-2026-15 From: Charlene Blevins This is just another giveaway to insiders, while small or even moderate investors will suffer losses. The SEC goes on the list of commissions that will need to be purged when we return to democracy.

Charles Beaudoin — Jul 5, 2026
Subject: File No. S7-2026-15 From: Charles Beaudoin Charles Im a nurse in Texas for over 20 years. I have worked hard toward retirement. I want the SEC to maintain quarterly reporting! This is the only way to maintain accountability. I have to participate in quarterly exams and evaluations to show my competency in safety in patient care. I believe if quarterly reporting was initiated by SEC for accountability it is only right and proper to continue with same.

Charles R Walker None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Charles R Walker After Enron, wee need to keep these companies as transparency as possible

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Cheryl Gabello — Jul 5, 2026
Subject: File No. S7-2026-15 From: Cheryl Gabello Thank you SEC Commissioners for allowing comments on the proposal to move from quarterly to semiannual reporting. I am newly retired and a retail investor in 401k and IRA accounts, I oppose this change. Investors and their financial advisors need timely information which is made possible for retail investors by quarterly filings by public companies. The move to a semiannual filing requirement will reduce trust and transparency plus increase the window for catching fraudulent or incorrect financials, possible impacts of lawsuits, and diminishing customer bases. Investors need quarterly updates to remain confident in their investments. Thank you for your consideration.

Chris Altstatt None (individual). — Jul 5, 2026
Subject: File No. S7-2026-15 From: Chris Altstatt I don’t support semiannual reporting. Quarterly reporting is supported.

Chris McLaughlin President - MacDriller, Inc. — Jul 5, 2026
Subject: File No. S7-2026-15 From: Chris McLaughlin Keep reporting quarterly! Part of the risk/reward of being a public company is accountability and transparency- why would that be reduced? One of the advantages of private companies like mine is the ability to keep most business matters confidential. Reducing a public company’s accountability arguably puts them more in competition with small businesses.

Christian Proctor Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Christian Proctor I oppose altering the SEC filing to semi-annual. Quarterly reporting provides greater transparency for investors and the commercial sector. It limits investor ability to know what is occurring in the business sector.

Christine Botosan — Jul 5, 2026
Subject: File No. S7-2026-15 From: Christine Botosan I strongly oppose the Commission’s proposal to permit companies to substitute semiannual reporting for quarterly reporting. Timeliness is an essential attribute of decision-useful financial information. Because investors in public companies make capital allocation decisions continuously, ideally, financial reporting would be available on a similarly continuous basis. Although the costs of producing, disseminating, and using financial information necessarily constrain reporting frequency in practice, those costs are declining as technology—including AI-enabled tools—improves the efficiency of information preparation and analysis. At the same time, the pace of change in business models, strategies, risks, and operating activities is accelerating, increasing investors’ need for reliable information on a more frequent basis. Taken together, these developments support more frequent, not less frequent, financial reporting. Reducing the frequency of required financial reporting would diminish the relevance of public company disclosures, impair investors’ ability to make informed decisions, and weaken the efficiency and effectiveness of U.S. capital markets.

Clay Fisher — Jul 5, 2026
Subject: File No. S7-2026-15 From: Clay Fisher I object to the Semiannual Reporting proposal now before the SEC. There is no scenario where reducing the visibility that public shareholders have into the stocks they invest in is good for those investors. I rarely see a quarterly report that does not provide some additional insight into a company, even during the quietest quarter. Beyond this, I argue that semiannual reporting is also not good for the corporations themselves. Ideally, the management team would always have an accurate perception of the financial state of there own business. I'm sure this is true for some, but not all public companies. In my experience, the quarterly report process drives a lot of the necessary internal conversations that ensure companies remain focused on shareholder value.

Clifford Loveland — Jul 5, 2026
Subject: File No. S7-2026-15 From: Clifford Loveland As structured, the implementation of this rule would be an incredible disservice to the general public that hold stocks or bonds in the proposed affected companies. Insiders would continue to have invaluable information not available to the general public. This would enable them to abandon companies not doing well, or exploit, via purchasing more stocks and bonds in companies doing well before the general public can act. In short, the rule, if enacted, would create an investment environment favoring a distinct segment of the investment community. Vote no.

Cody Williams — Jul 5, 2026
Subject: File No. S7-2026-15 From: Cody Williams We must maintain quarterly reporting to ensure transparency and availability of information for individual investors, who otherwise may not have access to this vital information. This change would be going in the wrong direction and increase the opportunity for wrong doing and shady practices. This must not be allowed, this is not the right move.

Colin Thomson — Jul 5, 2026
Subject: File No. S7-2026-15 From: Colin Thomson There is no way, in an era of the some of the worst income inequality in American history, that switching from quarterly to semiannual reporting is a good idea. Regular Americans will have less of the information they need to make sound investment decisions, and insiders will have more time to game their gains. It’s a terrible rule change to consider; please reject it utterly.

Crystal Read — Jul 5, 2026
Subject: File No. S7-2026-15 From: Crystal Read Quartlery reporting allows companies and investors time to change processes and plans within a timely manner, so if something is not working, it can be fixed before it can have serious effects. As we know, companies can and will hide information from the public, and allowing a full six moths to pass gives them more time to keep shady practices in the dark, and keeps investors from being informed. I strongly object to changing the timing of filings.

Curt M — Jul 5, 2026
Subject: File No. S7-2026-15 From: Curt M I do not approve of this proposed amendment. I believe this will give corporations who choose to only use semi-annual reporting more opportunities to be secretive about issues, allowing for larger loss of the public with stakes in it, whereas those with insider knowledge of the corporations situation may be able to sell or buy accordingly (which I understand is illegal insider trading, but that brings me to my next point). This may make it harder to prosecute insider trading as those with insider information may be able to make a trade say, one month into the semi-annual period, and it woukd take 5 more months for the public to find out about it. This makes the cause-and-effect harder to trace, as it is easier to say that it was random chance they sold/bought at that time and that the news that came out publicly months later wasn't available when the trade happened. In 3 month reporting periods, it's much easier to trace the cause-and-effect relationship. For those reasons, I think this proposed amendment will do more harm to the

public than good, while only serving to truly benefit those who are insiders to large corporations.

Cynthia — Jul 5, 2026
Subject: File No. S7-2026-15 From: Cynthia I am opposed to changing to semiannual reporting. Keeping quarterly reporting allows for more transparency and has been historically shown to have a more positive impact on an individual's savings.

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d . ferriter — Jul 5, 2026
Subject: File No. S7-2026-15 From: d . ferriter Changing from quarterly to semi-annual financial reporting is a spectacularly bad idea. It gives even more money and power to the already rich and powerful. It hides economic trends and potential fraud. If anything, institute a 2-month reporting cycle to give investors more insight.

D henry — Jul 5, 2026
Subject: File No. S7-2026-15 From: D henry It is vital to maintain quality reporting to ensure transparency and to provide necessary information to investors and the public at large! No more Enrons! Small investors should have a way to measure health of their investments,before they lose their shirts. Quarterly reporting is a must

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D. C. C. NA — Jul 5, 2026
Subject: File No. S7-2026-15 From: D. There should be more reporting not less reporting to ensure complete transparency in the marketplace. It is too easy for business of all sizes but especially large international conglomerates to "cook the books" with the current rules as written and enforced by the SEC. Depending on the size of the business reporting should be either 30, 60 or 90 days. This rule change will only favor business and the bigger the business the more they benefit. Small and individual investors deserve better treatment and more respect from business and the SEC.

Damilola Oladoyin — Jul 5, 2026
Subject: File No. S7-2026-15 From: Damilola Oladoyin We deserve more transparency hence more reports to be provided

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Dan Polglaze Patent Attorney — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dan Polglaze Publicly traded companies have been required to report via the 10-Q filing every three months. This has been the standard for over 50 years. The proposal to allow these important filings only semiannually greatly reduces the ability of the average investor to make decisions on at least how to invest, or whether to invest at all. Industry insiders such as the ultra wealthy and those in positions of power are already in position to know much more than what is even available in the 10-Q reports. Semiannual filings will ether reduce the ability of "the average Joe" to learn about companies, their prospects, their potential rising tides, and their potential falling fortunes. Adoption of the semiannual filing will hurt those with less money and power,

and further elevate the powerful and rich. Finally, with the apparently increasing willingness of those “in the know” to game the system, making fit even easier to do so runs counter to good sense.

Daniel Klein — Jul 5, 2026
Subject: File No. S7-2026-15 From: Daniel Klein Quarterly reports are the only way retail investors can review their investments in a timely fashion. Otherwise a companies metrics can be shifting without their knowledge. By the time a semi annual report is released it may be to late to make an informed decision on the positioning of the stock in their portfolio.

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daniel pollack — Jul 5, 2026
Subject: File No. S7-2026-15 From: daniel pollack More transparency in businesses is needed not less. I can’t imagine that with all the new AI that is available, that sending out reports even monthly should be that difficult for publicly traded companies. Who really is benefitting from this proposed change. With celebrating 250 years of this great country and building the best free market system, holding back information for investors does not seem to be the patriotic stand to take.

Daniel Seetin American Academy of Pediatric Dentistry — Jul 5, 2026
Subject: File No. S7-2026-15 From: Daniel Seetin I am strongly against the switch to semiannual. As a small business owner and a person who, like many, are saving what we can into our retirement funds, I don't want companies to be able to shadow their finances for longer periods, this will only hurt the lower and middle class, the vast majority of the US population, while the richest are able to manipulate. Please protect the American People from corporate greed.

Danny Selph Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Danny Selph These public traded companies are owed by millions of Americans. They have the right to inspect what they expect every quarter. History by different quarters has already been established as a measurement ruler. This is how we keep track of our money yes our money! Don’t punish the direct investors or the 401k investors. I owned business for 30 years and each seasonal quarter is always different but is a stand alone guild with history. This rule change is harming and a disadvantage to the actual stock owners of the company the little guy!

Darcy Hartz Retired nurse — Jul 5, 2026
Subject: File No. S7-2026-15 From: Darcy Hartz Comments attached

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Darrell Flannery Aviation Industry — Jul 5, 2026
Subject: File No. S7-2026-15 From: Darrell Flannery As an investor, keeping the quarterly filings are a good thing as I think it levels the playing field as much as possible for investment dollars and the size of companies. I think changing the rule would tend to favor the biggest corporations most when it comes to how investment dollars flow. I don't like a move that could create an incentive away from

investing in smaller companies. While I understand that it comes at a cost, both ways do. We have seen how longer periods have played out in the past. Please keep the quarterly rule.

DARWIN D. DUDLEY — Jul 5, 2026
Subject: File No. S7-2026-15 From: DARWIN D. DUDLEY I am an 83- year- old investor and I need timely information to check on mine investment status. I learned about this rule change from The Motley Fool Community. I am opposed to the proposed rule change.

Dave Coffin Self — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dave Coffin I object toand request SEC to withdraw proposed rule providing for semiannual financial reporting. In age of extensive business software systems and even the AI benefits companies are claiming do not see logic of the proposed rule as only lowers transparency of company financials for the regular stock investor, who is unable to avail themselves of the expensive stock and market analysis systems hedge and mutual funds have

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David J Long — Jul 5, 2026
Subject: File No. S7-2026-15 From: David J Long Dear Sir or Madam: Re: File Number S7-2026-15 I am writing in opposition to the proposed Rulemaking File Number S7-2026-15 which would reduce the need for registered companies to file financial reports on a quarterly basis to a semiannual basis. As an individual investor who at times takes positions in smaller companies that have higher risk profiles, receiving quarterly information on the company that is certified as being of high quality is important to me. Receiving this information in a timely fashion allows me to manage the risk profiles of my investments and take actions if a company begins to run into what constitutes trouble in my personal opinion more quickly than would receiving this information on a less frequent basis. While receiving this financial and risk information on a more frequent basis as the current Form 10Q filings allow, there is probably some room to tweak the Form 10Q to reduce some of the ancillary information without reducing the ability of the 10Q to provide early warnings of a company trying to get into financial or managerial difficulties. In examining the list of proposed changes to the information being reported in the current Form 10Q, I feel the following items identified in the rulemaking could be reduced to semiannual frequency without damaging the usefulness of the information in the 10Q for risk management of investments by individual investors. Those items are: • Material changes to the procedures by which security holders may recommend nominees to the registrant's board of directors • Disclosure of director or officer adoptions or terminations of certain plans for the purchase or sale of registrant securities • Effectiveness of disclosure controls and procedures (However, changes in material control over disclosures should be disclosed in the 10Q) Further, a number of updates to the information found in the Form 10Q that we see today were made in response to the disastrous collapse of Enron due to extensive fraud and improper behavior by the company. This event gave rise to the Sarbanes – Oxley Act that increased the stringency of financial reporting and controls based on the events that triggered the very rapid collapse of Enron. These controls are generally needed and should not be reduced in stringency. I strongly urge the Securities and Exchange Commission to not move forward discontinuing quarterly reporting and while some tuning of the current 10Q reports may be justified, discontinuing them is not justified and is further not in the spirit of the Sarbanes-Oxley Act that was put in place to protect investors such as myself. Thank you for considering my thoughts on this important matter. David J. Long

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David Kovac — Jul 5, 2026
Subject: File No. S7-2026-15 From: David Kovac Keep quarterly reporting, don't allow fraud to go unchecked!

David Mouilleseaux — Jul 5, 2026
Subject: File No. S7-2026-15 From: David Mouilleseaux My name is David Mouilleseaux, I have been a self-employed antiques dealer for 35 years. After two major recession causing financial “bubbles” in recent memory my confidence in corporate fiscal responsibility is at a low ebb. Giving corporations another unfair advantage to hide risky behavior is a serious mistake. Making it “optional” is ridiculous because the worst companies will of course “opt in”. As a small investor and business owner I believe the potential damage makes this change not worth the risk. Do not make this change.

Dawn Petersen Retired corporate attorney — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dawn Petersen Quarterly reporting must be required to ensure corporate transparency and protect individual investors.

Dawn R Knepp Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dawn R Knepp I am OPPOSED to the SEC changing the reporting period from Quarterly to semi Annually. This is going to lead to less transparancy for the public and more time for insidertrading. Leave the reporting Quarterly.

Debbie Badessa — Jul 5, 2026
Subject: File No. S7-2026-15 From: Debbie Badessa rule proposal S7-2026-15 (91 FR 24968 - Semiannual Reporting) This rule reduces the amount of information coming from companies so that average everyday investors are at a disadvantage. It benefits insider trading and allows more time for fraud to pass unnoticed. Reducing the frequency of reporting for companies may be a small cost savings for the company, but also reduces the oversight and transparency for investors. It will mainly benefit company executives. This rule proposal should not be approved.

Deborah Bingham Elementary school teacher — Jul 5, 2026
Subject: File No. S7-2026-15 From: Deborah Bingham This change from quarterly to semi-annual reporting will disguise and abet securities fraud and insider trading. It will impact investment safety and growth for all people who are not directly employed by the securities entities themselves. The proposed change is unfair and must not be adopted.

Deborah Lemon — Jul 5, 2026
Subject: File No. S7-2026-15 From: Deborah Lemon As an individual investor, I am concerned about the proposed change in requirements for businesses to report 4 times per year down to 2 times per

year. The primary concern is that companies are less likely to bet held accountable if they don't have to report as often AND, as an individual investor, I have less information to make decisions with. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. What, exactly, is the problem? As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Deborah Simpson Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Deborah Simpson It is important to continue to require publicly traded companies to report quarterly. All financial are computerized. Companies are keeping track of their financials. To generate a report to the SEC is not a burden . Investors should be kept informed of the good, the bad and the ugly. Keep quarterly filings.

Debra Mulvenna — Jul 5, 2026
Subject: File No. S7-2026-15 From: Debra Mulvenna I oppose the S7-2026-15 proposal to change the reporting requirements from quarterly reporting to semiannual reporting.

Denise Bell — Jul 5, 2026
Subject: File No. S7-2026-15 From: Denise Bell To whom it may concern: It is extremely important that the SEC NOT make voluntary the reporting of financials quarterly. Investors MUST know what the companies' principals are doing with their money; it's already too easy to hide wrongdoing. Four-times-a-year disclosure should be mandatory to keep investors informed! Don't change the law.

Diane Minor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Diane Minor At age 86, my retirement fund is small, and I cannot afford to lose any of it. Those of us in this situation have no resources to increase the amount. Please help us keep what we have worked so hard to save.

Diane Ruhl — Jul 5, 2026
Subject: File No. S7-2026-15 From: Diane Ruhl Quarterly reporting should continue. Ordinary investors like me depend on this reporting to make informed decisions about our investments. Less disclosure is not in the public's best interest. Knowledge is power, and transparency is the key to

identifying fraud, malfeasance, excessive debt, lawsuits and other pertinent information about a company. Companies are keeping their books and have the information. Extending their disclosures to semiannually reporting gives an unfair advantage to corporate insiders. Thank you for considering my comments.

Dina Cole — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dina Cole Do not allow semi-annual reporting. Keep quarterly reporting requirements in place for the transparency needed by investors to assure market accountability.

DON L CRAIN None- Private Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: DON L CRAIN KEEP THE QUARTERLY REPORTS!! IT'S THE ONLY FAIR WAY FOR EVERYONE!!! There is ABSOLUTELY NO NEED TO CHANGE WHAT IS FAIR FOR EVERY TYPE OF INVESTOR!!!

Donna Oswald None,retiree — Jul 5, 2026
Subject: File No. S7-2026-15 From: Donna Oswald I am writing in opposition to the proposed rule change to allow companies the option to provide financial updates semi-annually in lieu of the current quarterly obligation. The economy is very fluid right now and there can be tremendous swings. A 6 month period is too long in the current economic environment. Presumably they are already providing quarterly updates to their board, letting the public and their investors know quarterly as well does not seem an onerous burden that needs to be lessened. Companies will jump at the opportunity and quarterly reporting will go the way of the dinosaur. If the Enron debacle taught us anything, it’s that we need more timely reporting not less. As a recent retiree, my 401K doesn’t have decades to recover from hidden/suppressed financial mis-management. Timely reporting is a critical component to allow me to access where to Invest. Please leave things as they are. We don’t need these kind of changes now.

Dora Badger n/a — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dora Badger I am urging the SEC to NOT approve S7-2026-15. It can be hard enough to get companies to provide shareholders and the public with important information when they file quarterly. Permitting corporations and other large companies to only report twice a year means that fraud, insider trading, and just plain corporate theft will be MUCH harder to catch in a timely fashion. It also has the potential to cause huge, damaging swings in the market since no one except insiders will have information critical to making good stock picks. S7-2026-15 is likely to cause significant harm to investors and to the public at a time when everyone is already under extreme financial stress. Don't approve this proposed rule.

Dorothy Frisch Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dorothy Frisch Who benefits from this proposed bill? Not individual investors. Not retirement funds. The only win here is for shady corporations, and it provides cover for any shell games they care to rig. Shame on you for even thinking to do this!

Dorothy Rausch Individual Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dorothy Rausch As an investor, quarterly reporting is essential to my portfolio. Transparence is necessary in order to make sound investing decisions.

Douglas Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Douglas Facebook

Dr. Joseph J. Cicala Educator (Retired) — Jul 5, 2026
Subject: File No. S7-2026-15 From: Dr. Joseph J. Cicala Please maintain quarterly reporting requirements, to protect the interests of the general citizenry.

E Heacker Investors — Jul 5, 2026
Subject: File No. S7-2026-15 From: E Heacker We demand real-time transparency.

E. Christine Carpenter — Jul 5, 2026
Subject: File No. S7-2026-15 From: E. Christine Carpenter Please keep quarterly reporting. Quarterly reports are helpful to me in making decisions about my portfolio. Thank you.

Edward Tomlinson Motley Fool — Jul 5, 2026
Subject: File No. S7-2026-15 From: Edward Tomlinson Quarterly reporting of corporate performance is the absolute minimum timeframe acceptable. To reduce that to twice a year would make me and other investors less aware of developing problems and less trusting of the communication process

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Eileen McManus — Jul 5, 2026
Subject: File No. S7-2026-15 From: Eileen McManus I am not in favor of changing the reporting requirements from quarterly to biannually. That change is protective of corporations and not average Americans and policy should be drafted for the benefit of the American people and not the financial institutions, corporations or the financial market. I want transparency with regard to companies performances and I want my retirement investments protected by given me full access on a quarterly basis to the performance of the companies I am invested in or considering investing in. Please do not change this policy.

Elizabeth Kinn — Jul 5, 2026
Subject: File No. S7-2026-15 From: Elizabeth Kinn Keep quarterly reports for public companies so we can keep a closer eye on them.

Elizabeth MacPherson None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Elizabeth MacPherson We need more transparency for corporate finances, not less. Semi annual reporting has not worked in other countries and there is no reason to believe it would work here. I strongly oppose the move to semiannual reporting since it does not help investors AT ALL and only allows for corporate fraud or financial slight-of-hand to get more deeply entrenched and go on longer. I strongly oppose this new rule

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ELIZAVETA Y PLOTNIKOV — Jul 5, 2026
Subject: File No. S7-2026-15 From: ELIZAVETA Y PLOTNIKOV Keep quarterly reporting. This provides transparency to the public.

Ellen Biemer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ellen Biemer I am vehemently opposed to this change. Quarterly reporting was implemented as a safeguard for investors, as a reaction to abuses by companies concealing their true profitability. This is not an issue that has disappeared. This reporting is a relatively minor expense, one that is accepted and paid for by investors when they purchase stock in a company. The only ones who benefit by this rule are those with insider information; reducing the reporting requirement enables them to hide what's really happening in their companies, and trade accordingly, while ordinary investors are left holding the bag for any mismanagement.

Emily Hannah — Jul 5, 2026
Subject: File No. S7-2026-15 From: Emily Hannah Please keep quarterly reporting in place. Thank you!

Erin Christianson Pena — Jul 5, 2026
Subject: File No. S7-2026-15 From: Erin Christianson Pena Hey, this is a bad idea. All it's going to do is make it easier to hide fraud. The benefits are too small to make it worthwhile.

Erin Hendricks Hughes None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Erin Hendricks Hughes I am severely opposed to this change in reporting options. I believe it provides opportunities for companies and others that are required to provide information of this type to the public to abuse the system or rule already in place to protect "insiders" from profiteering and benefiting from other corruptive practices and protecting the public from subsequent harm from these practices. Corporations and those that deal in securities must be held accountable during the actions of their businesses and not afterwards trying explain themselves to the proper governance, a time consuming and expensive process. The key word is accountability. Why are they trying to dodge this responsibility? Thank you for your time and consideration.

Fernando J Quintero — Jul 5, 2026
Subject: File No. S7-2026-15 From: Fernando J Quintero Dear SEC Commissioners,As a retail investor, I strongly oppose Proposed Rule S7-2026-15 . Eliminating mandatory 10-Q quarterly reports directly harms individual investors by widening the information gap between us and Wall Street institutions. Institutional firms possess alternative data networks and direct management access to monitor companies in real-time. Retail investors rely entirely on standardized public disclosures. Going six months without a formal financial report creates a dangerous "dark period" that leaves everyday traders completely in the dark.

Florian Vallecillo Customer Support Operator — Jul 5, 2026
Subject: File No. S7-2026-15 From: Florian Vallecillo To the Securities and Exchange Commission: Do not pass this new rule. As an investor and a middle class citizen, we need to keep trabsparency in what we invest our money in.

Frank Samples — Jul 5, 2026
Subject: File No. S7-2026-15 From: Frank Samples Quarterly reporting will give more timely information about the performance and financial status of a business for investment purposes. Semi-annual reporting is not often enough for tracking the performance of a potential investment.

Gary Morgan American Optometric Association — Jul 5, 2026
Subject: File No. S7-2026-15 From: Gary Morgan Do not change it

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Gary Olson — Jul 5, 2026
Subject: File No. S7-2026-15 From: Gary Olson Keep the reporting quarterly.

Gary Slack Banking Customer Service — Jul 5, 2026
Subject: File No. S7-2026-15 From: Gary Slack I strongly oppose the change in rules to allow companies to report on a semiannual basis rather than a quarterly basis. I review information quarterly to make decisions and allowing companies to do so now semiannually will cause financial harm to me in some situations. I am not a huge hedge fund; I don't have resources to get up to date information. Waiting 6 months for company information will have me flying blind for too long a period. Let's expand on that. Fraud loves to operate in the dark, in the shadows. This new semiannual period just encourages bad behavior and delayed consequences. This is a bad idea; it's bad for everyday investors like me; and not needed. Keep the quarterly reporting requirement.

George B Sibert — Jul 5, 2026
Subject: File No. S7-2026-15 From: George B Sibert Comments attached: I do not wish to receive your new SEC ruling of discontinuing quarterly reporting by publicly traded companies.

George C — Jul 5, 2026
Subject: File No. S7-2026-15 From: George C I do not agree with the proposed change. The SEC should continue to have quarterly reports of earnings.

George Cooper Sr. manager - The Boeing Company (Retired) — Jul 5, 2026
Subject: File No. S7-2026-15 From: George Cooper I have an undergraduate and MBA in Finance & International Business and this proposal for LESS Financial Transparency is ridiculous and harmful to the investing public. It will usher in a new level of corruption in both the equity and bond markets and increase systemic investment risk. Even more problematic is that as professionals and rules makers you know this as well. The comments that this will reduce costs to Corporations is completely false and misleading.

George Stephans — Jul 5, 2026
Subject: File No. S7-2026-15 From: George Stephans This is a terrible idea and will cripple individual investors who want to trade stocks using good data. It will benefit only insiders and big institutional investors with access to information hidden from the public.

Gil Estes — Jul 5, 2026
Subject: File No. S7-2026-15 From: Gil Estes I do not want this. Less transparency is a terrible idea. Voters need to know what is happening at all levels.

Grace H. Deputy Dir. of a legal nonprofit — Jul 5, 2026
Subject: File No. S7-2026-15 From: Grace H. Any new investor or student of the market uses the quarterly reports and finding to learn about market behaviors ABC fluctuations. Semiannual reports will not only cut number of the reports and resources in half but will not represent the market fluctuations and responses in a timely manner. To deprive the public of these often free and public resources places limits on who can be educated on and be participants in the market. There has been no reason given as to why semiannual reporting is more beneficial than quarterly reporting. Who are the SEC and its rules supposed to serve? Is it not a financial regulating body intended to protect investors and the public that may be affected by corporate actions? Please remember the purpose and mission of the SEC before making decision that jeopardize efficiency and fairness, and that may lead to the loss of public confidence in the market.

Greg Adkins Citizen who pays attention! — Jul 5, 2026
Subject: File No. S7-2026-15 From: Greg Adkins This proposal is Obviously just a way to let corrupt CEO's and CFO's to get away with more falsified book keeping and scams - and Everyone at the SEC Knows it! - Are some of them bribing you to pass this corrupt measure?! - KEEP THE QUARTERLY REPORTS REQUIREMENTS! - Greg Adkins, of Redford, MI.

Haoxiang Zhu, MIT Sloan School of Management; Rodrigo S. Verdi, MIT — Jul 5, 2026
Rodrigo S. Verdi
Nanyang Technological Professor of Accounting
MIT Sloan School of Management
100 Main Street, Cambridge, MA 02142
Haoxiang Zhu
Gordon Y Billard Professor of Finance
MIT Sloan School of Management
100 Main Street, Cambridge, MA 02142
July 5, 2026
Ms. Vanessa A. Countryman
Secretary, U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: Optional Semiannual Reporting for Public Companies (File No. S7-2026-15; Release No. 33-11414)
Dear Ms. Countryman:
Thank you for the opportunity to comment on the Commission's proposal to permit public companies to elect semiannual rather than quarterly interim reporting. We are faculty at the MIT Sloan School of Management who study financial reporting and capital markets; these views are our own and not those of MIT. In light of the extensive research and evidence on this topic, we believe the change as proposed is unlikely to deliver the benefits its proponents anticipate and carries real risks for investors and market quality, risks that fall most heavily on the smaller companies most likely to elect this option and the investors in these firms.
First, the benefits of more frequent reporting are well documented, and these benefits would be reversed under semiannual reporting. A large body of research in leading accounting and finance journals finds that more frequent reporting is associated with lower information asymmetry, greater market liquidity, and a lower cost of equity capital (e.g., Fu, Kraft, and Zhang 2012; Verdi 2012). More frequent reporting also strengthens managerial monitoring and market discipline (Balakrishnan and Ertan 2018) and generates broader analyst coverage (Nallareddy, Pozen, and Rajgopal 2019). Reducing the reporting frequency predictably reverses these effects: wider bid-ask spreads, larger earnings and return surprises around less frequent announcements, higher volatility, thinner analyst coverage, and possibly more fraud and pump-and-dump schemes. These negative outcomes would be especially pronounced for smaller and mid-cap firms.
Second, the principal justifications for reducing reporting frequency are weak. The main argument against frequent reporting is that it can induce short-termism. While there is evidence from the U.S. transition to quarterly reporting, documenting a decline in fixed-asset investments (Kraft, Vashishtha, and Venkatachalam 2018), more recent natural experiments do not support the premise that reduced reporting

frequency solves managerial myopia: neither the UK's adoption and later removal of mandatory interim
reporting (Nallareddy, Pozen, and Rajgopal 2019) nor Singapore's quarterly-reporting threshold (Kajüter,
Klassmann, and Nienhaus 2019) shows a meaningful effect of frequency on real investment. Because R&D
and capital-investment decisions have multi-year horizons, a manager inclined to cut investment to meet a
quarterly target will do the same to meet a semiannual one; lengthening the reporting cycle does not cure
myopia, it merely lengthens the window in which it can operate. Additionally, compliance-cost relief is modest by the Commission's own estimate.

Third, because the proposal is optional, its likely effect is modest for most firms and adverse for the firms that switch. We take seriously that the Commission proposes to permit, not mandate, semiannual

Rodrigo S. Verdi
Nanyang Technological Professor of Accounting
MIT Sloan School of Management
100 Main Street, Cambridge, MA 02142
Haoxiang Zhu
Gordon Y Billard Professor of Finance
MIT Sloan School of Management
100 Main Street, Cambridge, MA 02142

reporting. But optionality does not remove the underlying trade-offs; it relocates them into firms' self-selection. The UK experience is instructive: when quarterly reporting became voluntary in 2014, fewer than
10 percent of firms stopped in the first year, that is, given a free choice, firms that value liquidity and coverage kept the more frequent cadence. The firms most likely to elect semiannual reporting are therefore
those for which reduced transparency is most costly to investors—smaller, less-followed firms and firms
with weaker governance—so the election itself may operate as a negative signal and concentrate the harm
precisely where monitoring benefits are largest.

Finally, even if a firm decides to continue to report quarterly, it can be negatively affected by peers that switch to semiannual reporting. For instance, if a few firms, or a single leading firm, in a (narrow) industry decide to report semi-annually, certain investors may "abandon" or significantly "discount" this
(narrow) industry for its deteriorating information quality, which, in turn, could lead to a severe stock price
decline for firms that remain a quarterly reporter. Kajüter, Klassmann, and Nienhaus (2019) find information spillovers from quarterly reporters to other firms. Under the Commission's proposal, a negative
opacity spillover from self-selected semiannual reporters to quarterly reporters could occur. A mixed composition of reporting frequency also imposes comparability costs on investors reconciling firms that
report on different calendars.

Summary. For these reasons, we respectfully suggest that the Commission has not established a problem
that this proposal would solve, and that broad optional semiannual reporting is unlikely to benefit investors

on net. We would be glad to discuss the underlying research and to elaborate on any of these points.
Respectfully,
Rodrigo S. Verdi
Haoxiang Zhu
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equity." Journal of Accounting and Economics 54 (2–3): 150–153.

Harvey Pierce — Jul 5, 2026
Subject: File No. S7-2026-15 From: Harvey Pierce I want to express my strong opposition to changing corporate reporting from quarterly to semi-annual. Six months is too long. It will leave investor flying blind for six Mon at a time. It will allow more time for fraudulent activities to occur without any warning. Even if it's optional smaller corporations will be influenced by the larger and have little choice but to do the same. There's no reason to do this, very few will benefit and many could suffer at the hands of unscrupulous Corporations.

Heard about thru META investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Heard about thru META Singapore tried it and is now reversing course because disclosure quality and trading volume both dropped. Hiding the data doesn't fix the underlying problem; it just hides the consequences…and gives bad actors time to position the public as a financial scapegoat. Do millennials really need another reason to dis-engage from our U.S.A. financial system? I think not!

Heidi Bradley None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Heidi Bradley Subject: Public Comment on File Number S7-2026-15 (Proposed Semiannual Reporting Alternative. To the Securities and Exchange Commission: I am writing to express my firm opposition to Proposed Rule S7-2026-15. As a private individual investor, I am solely responsible for navigating complex financial goals to ensure my family remains

independent, stable, and secure. The proposal to reduce corporate transparency from quarterly to semiannual reporting directly threatens that stability . My primary investment objective is to build a secure lifelong financial foundation for my child with special needs. My explicit goal is to ensure they are self-sufficient and far less reliant on government programs and taxpayer-funded assistance in the future. Achieving this level of private financial security requires meticulous planning and consistent risk management. I must balance this lifelong commitment while simultaneously funding my older children's college educations and building a sustainable retirement fund so I do not become a financial burden to them. To successfully manage these competing, high-stakes priorities, I require timely financial data to ensure I am making appropriate changes to minimize risk. Quarterly Form 10-Q filings are essential for small private investors like myself. They allow me to evaluate corporate health, monitor shifts in company debt, and spot financial distress early. A six-month gap in reporting creates an unacceptable blind spot. In the current political and corporate market, a company's financial health can deteriorate completely in six months. Large institutional investors have alternative pathways to gather market information, but small investors like myself rely entirely on the equal playing field provided by standard quarterly disclosures. If the SEC moves forward and reduces reporting requirements, it shifts corporate risk directly onto the shoulders of family investors. By making it harder for parents to safeguard their portfolios, this rule actively undermines my efforts to build private financial independence for my family. I urge the SEC to withdraw Rule S7-2026-15 and protect the quarterly transparency that self-reliant retail investors depend on. Sincerely, Heidi Bradley Sequatchie, TN

Individual Investor Retired Ford Motor Supervisor , self employed — Jul 5, 2026
Subject: File No. S7-2026-15 From: Individual Investor I am writing to express my strong opposition to the SEC's proposed rule (File Number S7-2026-15) to allow public companies to switch from quarterly to semiannual reporting . Reducing the frequency of interim financial disclosures to twice a year deprives investors of critical, material information. Quarterly reporting (Form 10-Q) is a foundational pillar of the U.S. capital markets. Moving to a six-month cycle will increase the window during which investors operate in the dark, heightening the risk of market volatility, insider trading, and unexpected corporate crises . Furthermore, making this optional will create an uneven disclosure environment, making it incredibly difficult for retail investors to evaluate and compare companies across industries. To maintain the integrity, transparency, and fairness of our markets, the SEC should preserve the mandatory quarterly reporting requirement.I respectfully urge the Commission to reject this proposed rule change. Sincerely, Individual Investor

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JA Horst-Martz — Jul 5, 2026
Subject: File No. S7-2026-15 From: JA Horst-Martz This is the age of computers and easy-to-edit forms. There is no excuse to allow less transparency by reducing the frequency of required filings from quarterly to semi-annual. People should not be relying in outdated information to make important decisions.

Jackie Say — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jackie Say Corporate reporting needs to be done quarterly in order to maintain transparency to the public, investors & stockholders. Do not allow any changes. Keep it quafterly.

Jaclyn Anderson VP National Recruitment, Per Scholas — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jaclyn Anderson I am writing as an individual investor to oppose the Commission's proposal to let public companies replace quarterly reporting with semiannual reporting on Form 10-S. I'm 36, married, and a mother. I have a good job, and I'm doing the same thing millions of other working parents are doing: setting aside what I can, as consistently as I can, so that my family has options later — for my kid's education, for retirement, for the things that can't be undone if I get them wrong. I'm not a hedge fund. I don't have analysts calling company management for off-cycle updates. The quarterly report is one of the only tools I have that puts me on close to the same footing as institutional investors when it comes to knowing what I actually own. This proposal takes that tool away from people like me, not from the people who can afford to do without it. Large institutional holders can negotiate more frequent disclosure, monitor covenants, or get read-ins that ordinary shareholders never will. If companies move to twice-a-year reporting, the gap between what sophisticated money knows and what I know gets wider, right at the moment I'm relying on public filings to make responsible decisions with money I can't afford to lose. The Commission has direct historical evidence that this isn't a hypothetical risk. The U.S. ran on semiannual reporting from 1955 to 1970, and when the SEC moved to quarterly reporting, the cost of equity capital went down — meaning markets became more efficient and less risky for investors once information came more often. Undoing that isn't modernization. It's returning to a system we already tried and moved away from because it didn't serve investors well. I also don't think this fixes what it claims to fix. If the real target is short-term earnings guidance, companies can already stop giving that guidance voluntarily — no rule change is needed for that. Instead, this proposal removes disclosure that has nothing to do with guidance: the actual financial statements I use to check in on my investments twice as often as this would allow. And because the annual election window lines up close to when first-quarter results would normally come due, a company having a bad quarter has an obvious incentive to elect semiannual reporting right when I'd most want to know. The compliance savings companies would get from this proposal aren't really savings — they're a cost shifted onto people like me. I have to work harder, with less information, updated less often, to protect the same savings I'm trying to build for my family's future. That's a real cost, even if it doesn't show up on a corporate balance sheet. I respectfully ask the Commission to withdraw this proposal and preserve mandatory quarterly reporting under Form 10-Q for all public companies. Respectfully submitted, Jaclyn Anderson VP, National Recruitment Arlington TX

Jacqueline D Truong Physical Therapist — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jacqueline D Truong Jacqueline Truong, Physical Therapist. I rely on quarterly information to make decisions on investments. Longer gaps create an unfair advantage for corporate insiders. We most protect the everyday people, the customers. "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Quarterly reporting is important because it holds companies accountable. The savings to companies aren't worth the cost to me.

James Ballard — Jul 5, 2026
Subject: File No. S7-2026-15 From: James Ballard No. There is no reason to eliminate or render 10Q financial reporting requirements "optional". 10Q reporting is proven to be a successful and necessary requirement to provide consistent transparency into corporate health as well as its operational and growth potential for business, institutional and personal investment decision making. This proposed rule change if enacted will create an open opportunity for corporations to defraud both institutional and private investors and undermine investor faith in fair open market transparency.

Enactment of this rule change to eliminate 10Q reporting will result in a severe reduction in public and private sector trust in the SEC and decrease market investments. End result is investors from all walks will seek out more transparent investment opportunities and corporations will find it more difficult to raise capital or provide shareholder value. Do not enact this rule change.

James Marion None — Jul 5, 2026
Subject: File No. S7-2026-15 From: James Marion The SEC is considering a solution to a problem that, as far as I a am concerned, doesn't exist. I do NOT feel it is necessary to allow large corporations to refuse to let investors know on a quarterly basis how they are doing, and where their expenses are going. As a small investor, I count on these quarterly notifications to keep informed on my investments and how the companies are doing. This has worked well for a very long time and I see absolutely NO reason to change it.

James rode Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: James rode This BS get your head out of the corporate a#$ and work for us. I and many others will no longer invest our money if we dont have the info. Watch companies fail and your economy and job with it.

James Williams — Jul 5, 2026
Subject: File No. S7-2026-15 From: James Williams Don't change leave alone

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Jan Peabody — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jan Peabody The Securities Exchange Act of 1934 was enacted to curtail shady dealings by requiring more regular reporting. The current state of the country has allowed even more insider trading that is even more difficult to track and prosecute. The SEC was created to protect us from those who would do more harm to our country. Please do NOT change the quarterly reporting requirement to 6 months. Changing the rules now would be dangerous and could send us into another recession or worse.

Jane Lorenzen — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jane Lorenzen Shareholders, as owners, have a right to know! Preserve the transparency.

Jason Howard — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jason Howard Bad idea for individual investors to move to semi annual reporting. You guys should know better than this. Totally opposed. I will vote accordingly.

Jay Vatassery N/A — Jul 5, 2026

Subject: File No. S7-2026-15 From: Jay Vatassery Quarterly reporting should not be removed. For publicly traded companies, they should have 95% or more of what they report automated and able to be automatically generated, with what probably amounts to the remaining 5% and a total of a day or two maximum of the CEOs and officers time spent writing additional notes and expectations. Just because we already have a huge gap from funds with often millions of dollars of research, doesn't mean we should be forced to an even longer possible delay.

JD American — Jul 5, 2026
Subject: File No. S7-2026-15 From: JD Keep quarterly reporting. Stop reaming the American people. Grow a conscience, and act in the interests of THE PEOPLE.

Jean Redmond — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jean Redmond Dear SEC, I've worked in the private sector for over 35 years and have contributed to my retirement funds in this time period. It would be irresponsible and reckless to eliminate quarterly reports of publicly traded equities. The transparency of corporate behavior would be thrown out and non institutional investors would be at a major disadvantage. Keep the reports quarterly! Respectively, J.M. Redmond

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Jeanne Griffith Retired Senior Performance and Attribution Consultant, Fidelity Investments — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jeanne Griffith This proposal is alarming. Since I started working in the mutual fund industry in 1987 the production of information has become easier and faster, and consequently less of a burden to companies. There is no reason to relax standards. It is important for the public to have timely, accurate information in order to make good investment decisions. This proposal would reduce this flow of information and hurt retail and institutional investors. While portfolio managers are able to meet with companies to review their results, the average retail investor cannot. The 10Q is a valuable tool for investors to review results even though the results are lagged. A six month report would make this information practically irrelevant. Please keep quarterly reporting. There is no good reason to change to six month reporting.

Jennifer Bower Financial Coach and CEO, Fortuna Money, and Master of Accounting Student — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jennifer Bower I am writing to express my strong opposition to the Commission's proposed amendments to allow reporting companies to file semiannual reports on the proposed Form 10-S in lieu of quarterly reports on Form 10-Q. While I appreciate the Commission's ongoing efforts to reduce regulatory burdens and simplify reporting rules under Regulation S-X, reducing the frequency of interim financial reporting fundamentally undermines investor protection and market transparency. I oppose the proposed rule based on the following key concerns: 1. Increased Information Asymmetry and Risk to Retail Investors Quarterly reporting ensures a continuous, reliable flow of information to the entire market. Moving to a semiannual model creates a six-month information vacuum. This extended dark period disproportionately disadvantages retail investors who rely on public disclosures to make informed decisions. Furthermore, it increases the risk of information asymmetry, giving corporate insiders and sophisticated institutional investors with direct industry access an unfair advantage over the general

public. 2. Heightened Market Volatility In modern, fast-moving capital markets, a six-month gap between financial updates is far too long. Significant shifts in a company's financial health, supply chain, or operational risks can occur in a matter of weeks. By compressing a half-year's worth of financial developments into a single semiannual release, the market is highly likely to experience severe price shocks and heightened volatility upon disclosure, rather than the smoother, incremental adjustments facilitated by quarterly updates. 3. Degradation of Corporate Accountability and Governance Quarterly disclosures serve as a vital mechanism for timely corporate accountability. The discipline of preparing quarterly financial statements deters aggressive accounting practices and forces management to remain tightly aligned with operational realities. Extending the reporting period to six months reduces the frequency of independent auditor reviews of interim financial information, which could lead to delayed detection of financial distress, internal control failures, or material misstatements. 4. Impairment of Efficient Capital Allocation For capital markets to allocate resources efficiently, data must be timely. Financial information that is five or six months old is effectively stale in today's macroeconomic environment. Depriving investors of quarterly data complicates accurate forecasting, compromises valuation models, and ultimately increases the risk premium demanded by investors, which could unintentionally raise the cost of capital for compliant companies. Conclusion The current quarterly reporting framework under Form 10-Q is a cornerstone of the integrity, liquidity, and world-class status of U.S. capital markets. The marginal cost savings to public corporations achieved by eliminating two quarters of reporting do not justify the substantial erosion of transparency and investor confidence that would follow. For these reasons, I urge the Commission to withdraw this proposal and maintain the current quarterly reporting obligations. Thank you for the opportunity to comment on this important matter.

Jennifer Falzerano — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jennifer Falzerano Moving away from quarterly reporting is very risky for retirees and others who rely on stocks for their savings. There is no benefit to this change for average people.

Jennifer Gentilcore — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jennifer Gentilcore I am writing in opposition to the SEC's proposed rule (File No. S7-2026-15) that would allow public companies to replace quarterly reporting with semiannual reporting. The SEC's mission includes protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation. Timely, standardized financial disclosure is fundamental to achieving those goals. Quarterly reporting provides retail investors, employees, retirees, and anyone with retirement savings the ability to evaluate company performance using consistent and reliable information. Reducing required reporting to every six months would increase the length of time during which significant financial deterioration, governance problems, litigation risks, operational challenges, or other material issues could develop before investors receive comprehensive public disclosure. While some argue that quarterly reporting encourages short-term decision-making, reducing transparency is not the appropriate solution. Companies already have flexibility in how they communicate long-term strategy while continuing to provide investors with regular financial information. Improving incentives for long-term value creation should not come at the expense of investor access to timely information. The proposed rule could also create an uneven playing field. Institutional investors and market participants with direct access to company management may continue receiving information through earnings calls, meetings, and ongoing relationships, while individual investors would have fewer standardized disclosures upon which to base investment decisions. This risks increasing information asymmetry rather than promoting fair markets. The compliance costs associated with quarterly reporting should be weighed against the

substantial public benefit of transparency, market confidence, and accountability. Frequent reporting helps deter fraud, supports market efficiency, and allows investors to identify emerging risks before they become major losses. I respectfully urge the Commission to reject the proposed rule and maintain the existing quarterly reporting requirements. If the Commission believes changes are warranted, it should instead consider targeted approaches that reduce unnecessary compliance burdens for smaller issuers without reducing the frequency of financial reporting available to investors. Thank you for considering my comments.

Jennifer Jones — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jennifer Jones America rewards ownership more than hard work. Owning stocks is one way young people, who often can't afford a house, can invest. Please don't remove the knowledge sources and disclosures that we use to invest well.

Jessica Conn — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jessica Conn Please do not approve S7-2026-15. Our economy and industries are already under strain.

Jim Greenberg Long time individual investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jim Greenberg I understand that you are considering reducing the number of reports required of publicly traded companies. I oppose this impulse because I believe that longer periods of opacity will make insider trading more likely and increase market volatility, as each statement will contain more information that may have been previously unknown to the public.

JoAnne McLean — Jul 5, 2026
Subject: File No. S7-2026-15 From: JoAnne McLean Quarterly reports aid the public and consumer. It can deter fraud and increase public awareness. It holds businesses accountable to shareholders. Insider trading and fraud are increasing exponentially under this administration. This change will further erode the safeguards that are in place to curb corruption and fraud.

Joe Parker — Jul 5, 2026
Subject: File No. S7-2026-15 From: Joe Parker This is wrong! It is difficult enough for individuals to keep track of companies when trying to invest for retirement. This makes it even harder to know where I/we should be putting my/our money. Why are you proposing something that very blatantly caters to the hands of insider trading and closed door deals? If you are making changes to reporting, it should be that they are making monthly updates to their quarterly reports so that the stock holders can see that they are on track or not. Your actions are not acting in behalf of the public and protecting our assets, but in behalf of the corporations that do not want to make their performance public. Thank you, Joe Parker

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John Delfausse — Jul 5, 2026

Subject: File No. S7-2026-15 From: John Delfausse I believe that in the world of AI assisted information sharing, It would not be a hardship or costly for companies to report 4 times a year on their performance.

John Hemphill — Jul 5, 2026
Subject: File No. S7-2026-15 From: John Hemphill I feel strongly the SEC should keep the existing quarterly reporting for public companies. It's provides more timely updates and insights into company financial position and related disclosures. Reducing the frequency of financial reporting requirements has the potential for public companies to be less timely on providing insights into how the company is doing. Please keep the Q process as it exists today. Thanks, John Hemphill

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John OGara — Jul 5, 2026
Subject: File No. S7-2026-15 From: John OGara I'm a hard working veteran who is a savvy investor and have recently retired- relying on good current information to continue to be able to stay retired. Shifting to less information and open books reporting is an awful idea. In 2026 we have MORE info at our fingertips not less. This concept of decreasing the information required from firms is AWFUL and backwards and hurts the small investor the most. Do NOT change the rules!

John V Back Jr CPA — Jul 5, 2026
Subject: File No. S7-2026-15 From: John V Back Jr I can't believe you would propose giving investors less information. It is counter-intuitive to the great open flow of information that has been the hallmark of the American Marketplace. Please do not proceed with this very bad idea.

Jon Urish Financial Advisor, Thrivent — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jon Urish I am writing to strongly oppose the Commission's proposal to reduce the mandatory reporting frequency for public companies from quarterly to semi annually: * Reduces Market Transparency: Less frequent financial disclosures will create data gaps, leaving retail investors in the dark for six months at a time. * Increases Market Volatility: Reducing regular updates will lead to larger, unpredictable market shocks when data is finally released. * Raises Capital Costs: Information asymmetry naturally increases risks, which prompts investors to demand higher risk premiums. * Harms Retail Investors: Institutional investors possess alternative data sources, whereas public retail investors rely strictly on standard SEC filings for a level playing field. * Weakens Corporate Oversight: Longer gaps between mandatory filings provide more time for corporate mismanagement or financial irregularities to go unnoticed. The current quarterly reporting system has been in place for 50+ years and ensures market integrity, robust liquidity, and investor protection. I urge the Commission to maintain the existing quarterly reporting framework to preserve trust in the U.S. capital markets.

Jonathan Gat — Jul 5, 2026
Subject: File No. S7-2026-15 From: Jonathan Gat I don't see how this can possibly help ordinary investors. How can less disclosure be good or helpful. The US markets are the center of the world financial world due to the current rules. Why risk that?

Joseph A. Pampush CPA (inactive) — Jul 5, 2026
Subject: File No. S7-2026-15 From: Joseph A. Pampush Transparency, accountability, completeness and timeliness of financial information is imperative to make a proper analysis of a company's performance, current and on-going. Companies currently reporting quarterly results already have the necessary infrastructure in place to meet the required SEC guidelines. Reducing the reporting from quarterly to semi-annually will result in no significant savings for the company and will negatively impact one's ability to fairly assess a company in a timely manner as much of the financial information will be stale by the time it is reported. This will especially impact the small investor/ stockholder as they are not privy to financial information that the large investors always seem to have. It will only allow more time for the inevitable "we didn't see this coming" negative report to fester. Any company that believes it is too onerous to report quarterly result should re-think it's core values. For these few reasons and the many others that have been proffered in support of quarterly reporting, I respectfully ask the SEC to continue requiring quarterly reporting for publicly traded companies. Thank you Joseph A. Pampush, CPA (inactive) 45+ years in Financial Services Industry

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Joseph Gabello — Jul 5, 2026
Subject: File No. S7-2026-15 From: Joseph Gabello Thank you SEC Commissioners for allowing comments on the proposal to move from quarterly to semiannual reporting. I am a retail investor in 401k and IRA accounts, I oppose this change. Investors and their financial advisors need timely information which is made possible for retail investors by quarterly filings by public companies. The move to a semiannual filing requirement will reduce trust and transparency plus increase the window for catching fraudulent or incorrect financials, possible impacts of lawsuits, and diminishing customer bases. Investors need quarterly updates to remain confident in their investments. Thank you for your consideration.

Joshua Jensen Securities Integrator — Jul 5, 2026
Subject: File No. S7-2026-15 From: Joshua Jensen Do not pass this and allow companies to pull more money from American's retirement. It's bad enough that pensions are no longer a retirement path, and Social Security won't be solvent for my children's lifetime. If you pass this, the 401k and the IRA funds would be useless. America would be the 1st, first world country with a homeless rate equal to Cambodia. This rule would only help the top 1% grow wealth, which they don't need to survive,; but would take the last 1% from American's budgets that they desperately need to survive. Be smart, everyone sees that this is a bad choice; and anyone that pursues passing it is obviously corrupt and worth pursuing legal challenges against.

Journey Holland — Jul 5, 2026
Subject: File No. S7-2026-15 From: Journey Holland This is unacceptable

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Juan Pablo Suarez — Jul 5, 2026
Subject: File No. S7-2026-15 From: Juan Pablo Suarez As an individual investor and with the research from the CFA Institute that studied the same maneuver in the UK market, this is a

movement that only perjudicate individual investors, less transparency for us. This is the wrong direction

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Judy Franklin — Jul 5, 2026
Subject: File No. S7-2026-15 From: Judy Franklin The Securities and Exchange Commission ("Commission") is proposing amendments to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934. The Commission is also proposing changes to the financial statement requirements of Regulation S-X to facilitate semiannual reporting and to simplify rules regarding the age of financial statements. Hiding financial data from public investors for 6 months has no purpose except to hide misuse of company investments and returns that investors need to protect themselves and their futures. Companies are already divulging the strengths and weaknesses in their finances quarterly, without undue burden. We must remember the lessons learned from the collapses of Enron and Worldcom and the loss of pensions and 401k investments, especially of employees. From Wikipedia: "The Enron scandal was an accounting scandal sparked by American energy company Enron Corporation filing for bankruptcy after news of widespread internal fraud became public in October 2001, which led to the dissolution of its accounting firm, Arthur Andersen, previously one of the five largest in the world. The largest bankruptcy reorganization in U.S. history at that time, Enron was cited as the biggest audit failure." Also from Wkipedia: "The WorldCom scandal was a major accounting scandal discovered in June 2002 at WorldCom, then the second-largest long-distance telephone company in the United States. Between 1999 and 2002, senior executives led by founder and CEO Bernard Ebbers engaged in accounting fraud to inflate earnings and maintain the company's stock price.[1] The fraud was discovered by the company's internal audit unit under Vice President Cynthia Cooper, who identified over $3.8 billion in fraudulent balance sheet entries. Subsequent investigations revealed that WorldCom had overstated its assets by over $11 billion, making it the largest accounting fraud in American history at that time. WorldCom filed for bankruptcy in July 2002 and CEO Ebbers was sentenced to 25 years in prison in 2005." It is unfortunate that many corporations commit internal fraud and hide it from investors. More scrutiny is necessary, not less. The proposed SEC rule change must not be adopted. The new Form 10-S must not be adopted. Companies must continue to file quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934. Additional proposed changes to the financial statement requirements of Regulation S-X to facilitate semiannual reporting and to simplify rules regarding the age of financial statements must be rejected. We do not need laxer reporting requirements. We need to keep a critical, scrutinizing eye on the financial details of companies that have such broad based effects on our economy and the financial stability of investors.

Julie Day — Jul 5, 2026
Subject: File No. S7-2026-15 From: Julie Day I oppose allowing companies to not engage in quarterly reporting and only requiring twice per year reporting. More transparency with timely reporting is what is needed — not less.

K Hoopingarner — Jul 5, 2026
Subject: File No. S7-2026-15 From: K Hoopingarner Keep reporting quarterly. Today's economy moves at a much faster rate than in the past. With most people's retirement tied up in the market, it makes it harder at 6 months to make decisions before it's too late. There are some people who have

information others don't which benefits them only. If anything reporting timeframes should be going the other direction with today's technology.

Kaitlyn Sprague — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kaitlyn Sprague The proposed changes offer less transparency to the average consumer, which is detrimental to making informed decisions about our investments. Information is power and people want to be empowered to make good decisions with their money. Keeping it quarterly!

Karen card Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Karen card Keep quarterly reporting

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Karen Cohen — Jul 5, 2026
Subject: File No. S7-2026-15 From: Karen Cohen Filings amd reporting should be available and mandatory at least quarterly. Investors and the public have a right to know. Deregulation seems to only help a few.

Karen Harrington — Jul 5, 2026
Subject: File No. S7-2026-15 From: Karen Harrington I am strongly opposed to changing reporting from quarterly to twice annually. Removing the requirement that the chief executive sign attesting that the information is accurate invites the possibility of deception. Corporations seem inclined to push the edge of what is legal—don't make it easy for them to deceive their stockholders. As a private investor I rely on information that is both timely and accurate. I don't seem any legitimate reason to remove the penalty for providing false information nor do I see any reason to reduce the number of filings each year.

Karen Santo-Pietro — Jul 5, 2026
Subject: File No. S7-2026-15 From: Karen Santo-Pietro I respectfully disagree with the items proposed in Rule S7-2026-15. As a private individual who manages my personal retirement funds online, I am very concerned that publicly traded companies will be most certain to withhold information from smaller investors to benefit their bottomline. As history shows, those within an inner circle tend to share information within their own ranks but withhold important information from outsiders. I foresee a few insiders obtaining bigger profits while transferring bigger risks and losses to small scale investors. This proposal may subsequently push independent investors like myself to sign up our small retirement accounts under large management firms because they have relationships with, and therefore, have information from companies that smaller investors would no longer have access to. Large management firms also come with large management fees which reduces retirement funds for soon-to-be retirees who do not want to depend solely on Social Security. I believe there is also a racial and class discrimination component inherent in this proposal. This proposal appears to benefit large publicly traded companies and large retirement fund management companies who are majority owned by one particular class and race. While some of the items in this proposal may reduce work for large publicly traded companies, it lacks any real

benefits to smaller individuals. I believe in a free market that allows both big and small investors to profit. Therefore, I respectfully ask the SEC to rescind this proposal. I hope the SEC will continue to provide a marketplace that assures smaller investors equal and timely access to information, thereby, reassuring us of equal opportunities for success. Thank you for your time and consideration.

Karen Weber — Jul 5, 2026
Subject: File No. S7-2026-15 From: Karen Weber Please KEEP quarterly reporting. I strongly agree with comments submitted by Jonathan Saweikis, 6/30/2026, please read the entire letter. -Quarterly reports are essential for detecting and deterring fraud. -Investors need timely information to make informed decisions.

Katherine Doyle — Jul 5, 2026
Subject: File No. S7-2026-15 From: Katherine Doyle I urge the commission to keep the quarterly filing requirement for all companies. Six months is too long; investors need up to date information.

Kathleen King — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kathleen King Kathleen King RN. It is important to know how companies are doing financially. They could be the companies taking care of my patients..One day they are there, the next day they are gone, no services for my clients.

Kathleen Medarac — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kathleen Medarac Reporting needs to be quarterly. These longer reporting periods create an unfair advantage for corporate insiders and leave the rest of us in the dark who rely on these quarterly reports to make our decisions. Companies have computer programs to complete the reporting so it is not a hardship. If there are any slight potential savings for these companies it is not fair to be at the expense of the investors.

Kathleen Niezgoda Consultant in financial services industry — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kathleen Niezgoda I oppose the SEC proposal to move from quarterly to semiannual reporting because there is no benefit to investors. There is actually potential damage to investors from information loss, and in turn will negatively affect the operation of the markets. It's not broken; do not fix it.

Kathryn Wienkes — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kathryn The quarterly reports were enacted as a result of poorly managed business decisions where companies were keeping information off the books and were hiding troubles. We do not need to return to this level of deception and the public cannot afford to risk their investments in poorly managed companies (that appear to be much stronger in semi-annual or annual reports). The public demands that companies continue to file the quarterly reports as they are today; requiring internal controls and transparency, auditor oversight, and executive

accountability.

Keep it quarterly! — Jul 5, 2026
Subject: File No. S7-2026-15 From: Keep it quarterly! Keep reporting quarterly. I want to know how in dept Wallstreet is getting and how well companies are doing.

Kelly — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kelly We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. Stop giving corporations and companies free rein to drag this economy and country down further. This does nothing but allow for abuse and fraud, as previously proven. Stop putting profits over the people who hold this economy up.

Kendra Sutherland — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kendra Sutherland Making 6 month reporting optional opens up a back door for corruption. We rely on the SEC to enforce and protect transparency. By making reporting optional you may as well make it not required at all. What company will report if it is not required?!

Kenneth Downs Mostly fool — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kenneth Downs Makes no logical sense to cut back on reports. Keep it same as is.

Kerry Roy Working professional, with a 401K — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kerry Roy The proposed change to move away from quarterly reporting does not look out for the little guy in any way. There is too much corruption as it is, why reduce the amount of transparency that currently exists even further? I've been working for nearly 30 years and remain concerned about retirement and 401K balances because of games played by those that have access to information not available to the rest of us.

Kevin J Tankersley — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kevin J Tankersley As an investor, I am opposed to the proposed changes in the rules to allow semi-annual reporting. The quarterly reporting requirements provide greater transparency and assurances to investors to be able to see the progress of a company through the course of a year. Much can change in the finances of a company in even one quarter. Quarterly reporting should continue to be required.

Kris — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kris KEEP quarterly reporting. As an investor, we need as much transparency as possible and liability legally tied to leaderships' hands (8-k disclosures have NO TEETH). Reducing reporting requirements would allow insiders to cash out and allow fraud to grow more easily - WE DO NOT NEED ANOTHER ENRON.

Kristal Klehfoth — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kristal Klehfoth Keep accounting quarterly. Protect accountability. Protect investors.

Kristin Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Kristin Maintain Quarterly Reporting. Investors deserve timely information for decision-making.

Laura Menoher — Jul 5, 2026
Subject: File No. S7-2026-15 From: Laura Menoher I believe the proposal to allow semi-annual corporate reporting (on Form 10-S) instead of the current required quarterly reporting (on Form 10-Q) would leave me less well-informed as an indivual investor. I would like more frequent information about the companies I am investing in, not less. Less frequent information will make me more uneasy as an investor - perhaps prompting me to unwind my investments now. If it were up to me, I would have monthly reports. Please do not make this change.`

Laura Retired pension consulting analyst — Jul 5, 2026
Subject: File No. S7-2026-15 From: Laura Investors rely on quarterly reporting for decision making. Reducing transparency allows for fraud to get a toe hold. This has been shown in countries that allow less frequent reporting. Insiders will have access to even greater advantages. The SEC needs to continue it's oversight.

Laura Young — Jul 5, 2026
Subject: File No. S7-2026-15 From: Laura Young I let professionals handle my invested savings but am strongly against businesses having the option of six-month instead of quarterly reporting. The records will be kept, businesses have great assistance with computers now to make quarterly compliance smooth. There is no reason to change this. It is only an invitation to hide details from the public, to enable opportunities for fraud, and to benefit "those in the know" anyway.

Laurence Steven Simon Retired Personal Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Laurence Steven Simon Subject: Public Comment on File Number S7-2026-15: Strong Opposition to Proposed Semiannual Reporting Rule Dear Chairman Atkins, I am writing to express my strong opposition to the proposed rule and form amendments regarding Semiannual Reporting (File Number S7-2026-15). As an individual investor, I strongly urge

the Commission to maintain the current quarterly reporting framework (Form 10-Q) that has protected market transparency for over 50 years. Investing represents true corporate ownership. When individual investors own a piece of a business, we deserve regular, transparent, and timely communication from management. Reducing the frequency of mandatory reporting from four times a year to just two weakens the essential connection between companies and their owners. While proponents argue that a semiannual timeline reduces administrative costs or eases short-term pressures, these points are highly debatable in an age where artificial intelligence and digital disclosure tools make reporting more efficient than ever. Removing critical touchpoints does not create more patient market participants; it simply creates less-informed owners. Less corporate transparency will not eliminate market uncertainty—it will amplify it. Cutting the informational cadence in half means that when critical corporate updates finally arrive, market surprises will be larger, investor reactions will be sharper, and stock volatility will ultimately be greater. For these reasons, I ask that the SEC reject this rollback and preserve the quarterly reporting protections that ensure a fair, transparent, and informed marketplace for individual investors. Sincerely,Affiliation Name: The Motley Fool Community Laurence Steven Simon Pahrump , Nevada

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Laurie Harrington on behalf of LEAP (Learn, Earn, and Profit) Investment Club — Jul 5, 2026
Subject: File No. S7-2026-15 From: Laurie Harrington on behalf of LEAP (Learn, Earn, and Profit) Investment Club We are an all-women investment club from Washington State that has been active for over 25 years. We invest in both large and small companies and rely heavily on the quarterly reports of the companies we research and in our decisions to trade. The news that the SEC has proposed allowing public companies to file their financial reports only twice per year instead of quarterly has us very concerned. More than anything, we feel that this action would compromise the perceived integrity of the stock market and perhaps even the U.S. economy itself. As a group of investors, we also believe that when only reporting twice per year, companies can more easily hide downturns from investors, as well as make the cyclical nature of some industries less visible. This action would take away the timeliness of the vital tools we need to evaluate a company's financial strength, its management's actions, and future growth potential. Investors want and need access to timely, thorough, and accurate corporate reports. We strongly oppose the loss of transparency that this action would bring and ask that the SEC retain the requirement for 10-Q financial filings. Sincerely, Members of LEAP (Learn, Earn, and Profit) Investment Club

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LaVerne Bitsie-Baldwin Educational Advisor — Jul 5, 2026
Subject: File No. S7-2026-15 From: LaVerne Bitsie-Baldwin Keep quarterly reporting because many of us cannot watch their accounts on a daily basis, the quarterly reports provide confidence in our economy.

Lee Robert — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lee Robert To Whom it May Concern: I am writing to strongly oppose the proposal to allow public companies to report on a semi-annual basis. I understand that preparing the 10-Qs are a lot of work as I was a CFO of a public company. Keeping the reporting quarterly lessens the ability for covering up fraud. Thank you.

Leonid Knyshov — Jul 5, 2026

Subject: File No. S7-2026-15 From: Leonid Knyshov I'll be brief. There is no benefit to investors to be delivered by the proposed rule. More data is always welcome. We have technology to process it. There is expanded opportunity for Exchange Act companies, which have ample capacity for quarterly reporting, to engage in creative accounting. Companies do not need encouragement to become public entities. By the time they are of sufficient size, they can afford to comply with the existing regulations. The discussion about paper filings is laughable. All filings are computer-generated with few if any exceptions. Form 8-K is not a substitute for a 10-Q. 8-K filings are not required to be reviewed by a public accountant. The proposed form 10-S would extend the period for reviewed information for a hypothetical reportable event that occurred on January 1 from middle of April to middle of August. I propose shortening the deadline for 10-Q and 10-K from 45 days that is already too long to match 8-K's. I ask the commission to please explain who actually benefits from this proposed Rule and the motivation for this proposal.

Linda Finkelstein private citizen Stock holder — Jul 5, 2026
Subject: File No. S7-2026-15 From: Linda Finkelstein KEEP reporting Quarterly! It was instituted for good reason- to Keep Corporate Leaders Accountable & Honest! That is very definitely STILL NEEDED!

Linda Lawrence — Jul 5, 2026
Subject: File No. S7-2026-15 From: Linda Lawrence Keep quarterly reporting. It is imperative for investors to know what is going on in the market. Less information is not acceptable. Linda Lawrence Lexington Ky

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Lindsay Shimizu Software Analyst — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lindsay Shimizu I truly don't understand why anyone (other than corrupt billionaires) would think this is a good idea. Transparency is a vital part of our capitalist economy. It encourages competition and benefits both investors and consumers. I refuse to believe that this is being suggested for any reason other than to help the ridiculously wealthy. It is clearly not cumbersome as it's been an easy to fulfill requirement for decades. So why, I wonder, would an agency that is meant to protect the American people from shady business practices be so adamant about changing this long-established precedent now?

Lisa Carpenter — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lisa Carpenter To the SEC: Please do continue quarterly reporting. As an American with investments in the stock market, it is imperative to continue to give investors like me quarterly reports. My family also has IRA investments, and without continued transparency I will also be concerned to not have access to quarterly reporting. Future investors may lose confidence in markets as well.

Lorenda Lillard — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lorenda Lillard I believe this proposal will be harmful to individual investors and will not create significant savings for companies. Historically, reduced

reporting resulted in declining market prices. If that pattern repeats the consequences for pensions, retirement accounts and individual portfolios will be dire. Transparency and current, reliable information is important for decision making. Many business taxes are due on a quarterly basis so quarterly financial statements do not create a great burden for businesses. I encourage you to withdraw this proposal.

Lori Proctor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lori Proctor I oppose changing the SEC filing from quarterly to semi-annually. Quarterly reports allow for more transparency for all people who are impacted by and/or involved with the financial sector.

Lorraine Ortiz — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lorraine Ortiz Please do not let companies file semi-annual financial reports for public traded companies. This means the average investor would only see the information twice when many use this information as a guide to invest or not. There would be more room for fraud and graft. I am opposed to this proposal.

Lyn Farmer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Lyn Farmer I am opposed to the proposed Rulemaking to change the reporting requirements. . According to Congress . gov: "Congress passed the Securities Exchange Act of 1934 (P.L. 73-291) to create the Securities and Exchange Commission (SEC) in the wake of the stock market crash in 1929 to help restore confidence in capital markets. The SEC is an independent federal regulatory agency responsible for administering federal securities laws. It has broad regulatory authority over significant parts of the securities industry, including securities offering and trading, asset management, and investment advisory. The SEC oversees federal securities laws broadly aimed at a three-part mission: (1) capital formation; (2) investor protection; and (3) maintaining fair, orderly, and efficient markets. The SEC's regulatory structure provides rules for honest dealing among securities market participants, including disclosure requirements for public companies, oversight of key market intermediaries, and prohibitions of fraud and market manipulation." The only reason given by the SEC for the proposed modification to the frequency of the reporting requirement is: "The flexibility provided under proposed amendments would enable public companies to choose the interim reporting frequency that would best serve the company and its investors." (PRESS RELEASE: SEC Proposes Amendments to Permit Optional Semiannual Reporting by Public Companies FOR IMMEDIATE RELEASE 2026-42 Washington D.C., May 5, 2026) The SEC's proposed change would not further any of the 3 Congressional missions. It would only benefit those public companies who wanted to keep potentially time-sensitive information from investors and the public. There is a reason that the SEC regulations may appear to be "rigid" and that is because companies would otherwise be able to manipulate information disclosure and timing in a way that affects the markets and investors. History shows that to be the case. No demonstration has been made that a public company has been harmed under the existing regulation. As an investor and strong believer that sunshine is the best disinfectant, I urge you not to adopt the changes to the regulations. Thank you.

Marcia Fuller NA — Jul 5, 2026

Subject: File No. S7-2026-15 From: Marcia Fuller Less transparency only means it will be easier to cheat!!

Maria Posada — Jul 5, 2026
Subject: File No. S7-2026-15 From: Maria Posada Re: Proposed Rule S7-2026-15 I strongly oppose the proposal to reduce mandatory public company reporting from quarterly to semiannual. As an individual investor saving for retirement and my children's future, I rely on timely, consistent financial disclosures to make informed investment decisions. Quarterly reporting helps create a more transparent market and gives everyday investors access to current information rather than forcing us to make decisions based on outdated financial results. I am concerned that reducing mandatory reporting to twice a year would increase information gaps between corporate insiders, large institutional investors, and individual investors. Transparency and timely disclosure are fundamental to maintaining confidence in U.S. capital markets and ensuring a level playing field for all investors. While I understand the desire to reduce unnecessary regulatory burdens on companies, I do not believe that reducing the frequency of financial reporting is the right solution. The benefits of transparency, accountability, and investor confidence outweigh the compliance costs. The SEC's mission is to protect investors and maintain fair, orderly, and efficient markets. I believe continuing quarterly reporting better serves those goals than allowing companies to report only twice a year. Please keep the existing quarterly reporting requirements in place. Thank you for considering my comments. Maria Posada Brooklyn, New York Individual Retail Investor

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Marie Boyer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Marie Boyer Quarterly reporting is necessary for individual investors to make informed decisions about their financial futures. Since pensions are few and we the average person, has to save and invest for our future, we need up to date information. This is especially so for those who invest in 401k savings plans. The risk or fraud not being discovered in a timely manner would be decreased with twice yearly reporting. Corporations must keep these financial records anyway, the cost of quarterly filings is minimal compared to the necessity for the more current informant.

Marie pichaske None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Marie pichaske This would be such a disaster. Do not lengthen the time for reporting. I wouldn't trust those companies and I wouldn't trust SEC.

Marilyn Spencer Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Marilyn Spencer Quarterly reports were put in place to protect against excesses and fraud not being detected for 6 months or more. These issues are still real. Quarterly reports need to be maintained to protect us from corporate decisions that are harmful.

Marjorie Perry none — Jul 5, 2026
Subject: File No. S7-2026-15 From: Marjorie Perry Your proposed rule changing quarterly to semi-annual reporting would hurt American shareholders and consumers immensly. DO NOT change the

current quarterly (signed) reporting. We need to know what is going on in these public companies in a timely manner. Another example of this administrations selling out to big business over citizens.

Mark A. Littlejohn — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mark A. Littlejohn Commissioners: Regarding the removal of quarterly reporting. As a Houston resident, I lived through the Enron crisis firsthand. As a telecom industry executive, I witnessed the MCI Worldcom fiasco up close. History can repeat itself. You should be demanding additional audits of publicly traded companies, not fewer. Respectfully, Mark Littlejohn Littlejmark@gmail.com (Retired)

Mark Alexander — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mark Alexander The quarterly reports are not an undue burden on honest companies, the only ones that will benefit from this change are corporations trying to hide malfeasance. The more time given those dishonest companies, the more harm that will be done to investors relying on the information provided to make financial decisions. The investing environment is already being made more opaque with the Fed reducing their information flow. The regulatory environment is also easing requirements on financial companies. It seems like a lot of these moves are designed to make crime and corruption easier for dishonest players.

Mary Terhaar — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mary Terhaar Please do not make it easier for companies to obfuscate facts.

Master Alliance Inc None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Master Alliance Inc I think we should stick with four reports Instead of two

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Matthew Automotive Engineer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Matthew As a consumer and as an investor, quarterly reporting is important for my purchasing decisions. Being kept in the dark for six months at a time allows companies to escape scrutiny while customers and investors continue to fund these companies. Companies need to be accountable and quarterly reporting allows for more visibility to their performance so that consumers and investors can make the appropriate decisions.

Matthew Chisholm Self-Directed Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Matthew Chisholm For the sake of transparency in the markets in an ever increasing world of shady business practices and online influencers pushing particular stocks, I urge you to keep reporting quarterly.

Michael Curran — Jul 5, 2026
Subject: File No. S7-2026-15 From: Michael Curran Re: File No. S7-2026-15 — Semiannual Reporting Dear Commissioners: Please accept this comment in opposition to the proposed rule change that would allow public companies to reduce interim reporting from quarterly reporting to semiannual reporting. The United States capital markets are respected around the world because they are built on transparency, consistency, and timely disclosure. Investors in stocks and bonds depend on regular financial reporting to evaluate company performance, compare issuers, assess risk, and make informed decisions. Reducing required reporting from quarterly to twice per year would weaken one of the long-standing strengths of the U.S. public markets. Quarterly reporting provides investors with a consistent schedule for reviewing revenue, earnings, cash flow, debt levels, business conditions, and management performance. Moving to semiannual reporting would create longer periods where investors are operating with less complete information. That gap increases uncertainty and could make investing in both stocks and bonds more risky, especially for individual investors who do not have access to the same level of information as large institutions. The current reporting structure also supports market confidence. When investors know that public companies must provide regular updates, they can better judge whether a company is improving, declining, or facing operational or financial stress. Less frequent reporting could lead to wider information gaps, greater speculation, and sharper market reactions when delayed information is finally released. While reducing reporting requirements may lower costs for some companies, investor protection and market transparency should remain the higher priority. Public companies benefit from access to U.S. capital markets, and regular reporting is part of the responsibility that comes with that access. For these reasons, the Commission should not adopt the proposed change allowing public companies to reduce reporting frequency to semiannual reporting. The existing quarterly reporting system should remain in place because it supports investor confidence, market discipline, and the strong reputation of U.S. financial markets. Respectfully submitted, Michael Curran

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Michael Hoesley — Jul 5, 2026
Subject: File No. S7-2026-15 From: Michael Hoesley Allowing corporations to file semi-annually corporate results if they so choose is opening up a Pandora's box. They currently do not have a problem filing their corporate results quarterly so I don't see why they should have to go to semi-annually. A fire detected early does not cause too many problems but one is allowed to fester will burn down an entire neighborhood. Although most corporations are honest there will be times where they may be tempted to be devious and let's not allow this to happen. Keep the reporting on a quarterly basis it works now so why break something that is working.

Michael T. Ferro an individual investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Michael T. Ferro I am vehemently opposed to this rule change. I am an individual investor, not a professional, and I actively manage my own investments. I regularly assess the health of the companies in which I invest. Quarterly reporting is essential, and I strongly oppose allowing companies the option of reporting semi-annually instead. To implement my long-term investing strategy, I find quarterly reports essential in assessing overall health. To allow companies the option of reporting less frequently would disadvantage individual investors such as myself, and the net effect would be that large-scale and well-connected professionals would gain an advantage, to the detriment of individual investors. Vehemently opposed.

Michele Tibodeau — Jul 5, 2026
Subject: File No. S7-2026-15 From: Michele Tibodeau This proposal hurts Americans managing retirement and investment accounts by pulling back on transparency and causing unnecessary volatility. The closer Americans are to retirement, the harder this volatility is to overcome without working well beyond retirement years to recover losses.

Michele Winsten — Jul 5, 2026
Subject: File No. S7-2026-15 From: Michele Winsten I have made investments on and off over the years. I have relied on quarterly reports and disclosures to help make informed decisions regarding buying and selling. The length of time between financial reports and disclosures is important. Waiting 6 months plus is much too long. Interim mistakes have the potential to be costly to the public. Quarterly Reports and Disclosures have helped protect investors through timely transparency. They should be considered by corporations just another part of doing business. There is no viable rationale for extending financial reporting and disclosures. This practice has been adequately effective and should remain in tact.

Mike Burke Trader-Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mike Burke If it ain't broke, don't fix it!

Mike Caral — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mike Caral Getting rid of quarterly reporting means less transparency for investors. This will enable the more predatory and parasitic bad actors to hide and commit more fraud by keeping investors in the dark for a longer period of time. This kind of deregulation is pro-crime, and should not be allowed. As a retired person relying on investments to fund my retirement and legacy, it’s important to not enable white-collar crime under the false idea that somehow this is too hard. Mike Caral.

Mike F Wright — Jul 5, 2026
Subject: File No. S7-2026-15 From: Mike F Wright I oppose the proposed rule change to reporting requirements for publicly traded companies. It was changed in the 30's for a reason, stocks fell consistently. Businesses don't want to do the work and pay the cost of quarterly reporting. Too bad, executives will use this to hide poorly performing companies from they public view so they can move their assets accordingly before the stock tanks. Retail investors stand to lose of this rule is changed. Keep reporting quarterly.

Ms. Diaz — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ms. Diaz Dear Officer of the Secretary, Thank you for the opportunity to share my concern and apprehension of the proposed rule change on the Securities and Exchange Commission’s proposal file number S7-2026-15 Semiannual Reporting which would provide all companies subject to reporting obligations under the Exchange Act Section 13(a) or 15(d) that file quarterly reports the option to file interim reports on a semiannual basis. I do not support the

permitting of semiannual reporting as this creates an opportunity of extreme risk and obscured trends that filing quarterly provides visibility and clearly represents the financial health and performance of a company through operational growth stage, seasonal periods, mature markets and adverse conditions. As an individual investor through retirement accounts clear indicators of how the companies in my portfolio are performing is vital in how I am to understand and be confident that my investments are working for my retirement goals. I want to know and see the information from the companies are providing accurate, reliable facts about how financially sound and fit through frequent filing they are. Thank you and Best regards Ms. M. Diaz

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N. Wagner — Jul 5, 2026
Subject: File No. S7-2026-15 From: N. Wagner This is a bad proposal and I am opposed to it. This country has shifted from a pension system to self-directed retirement. Reducing the transparency of corporations will increase their ability to hide poor financial results and poor management from investors who are largely, now, middle-class "ordinary citizens" many of whom largely rely on these companies' dividends for their daily living expenses in retirement. If not required by law, companies will have no incentive to make quarterly results public, so they won't. Mismanagement will have a longer "runway " - that is, time for the problems to get bigger - so that resulting losses will be bigger as a given company "crashes." Retail investors might lose substantial portions of their retirement income. If you are old enough to "remember Enron," that is a case in point. (the company's stock price plummeted from a high of US$90.75 per share in mid-1990s to less than $1 by the end of November 2001.) Granted, the CEOs were charged with fraud but if you decrease transparency even well-intentioned management blunders are more likely to happen. Those companies choosing to adopt less frequent reporting will signal a lack of transparency and a less focus on their prospective and existing shareholders, making them less attractive investments. This in turn will have investors turning to other investments, like real estate, foreign companies, metals and others. It would cause a decline in U.S. stock market investment, thus companies will have less money for R&D, expansion, and so on. A downward spiral. Please do NOT enact this proposal.

Nancy Controller — Jul 5, 2026
Subject: File No. S7-2026-15 From: Nancy Timely results are needed to make reasonable analysis in how a public company is performing. Six months is too long

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Nancy Epstein — Jul 5, 2026
Subject: File No. S7-2026-15 From: Nancy Epstein As an individual investor nearing retirement, I think this is a terrible idea. Please don’t do it.

Nathan Calvert — Jul 5, 2026
Subject: File No. S7-2026-15 From: Nathan Calvert Corruption in the corporate sphere is rampant. In this critical juncture of our society, the LAST thing we need is less transparency. If I ran the world, I would institute bimonthly reporting, but maybe corporations don’t have enough money for that. Quarterly reporting was instituted before the Internet, and since people can now be more transparent in their communications than ever before, companies (treated legally as people) should, at the very least, continue their current level of transparency rather than increase the time available to cook the books, hiding fraud and failure. I read that this practice of semiannual reporting did not

improve conditions in the nations in which it has been implemented and that Singapore is trying to go back to quarterly. It is foolish, at this low point in our nation's cultural and moral evolution, to think that we can do it better.

Nicola Visaggio — Jul 5, 2026
Subject: File No. S7-2026-15 From: Nicola Visaggio I oppose any proposal that would reduce the frequency of required financial reporting by public companies. Quarterly reporting has been a cornerstone of market transparency for decades. Reducing required disclosures to every six months would increase information asymmetry between corporate insiders, institutional investors, and ordinary shareholders. Executives, directors, analysts, and large institutional investors often have greater access to management and other sources of information than retail investors. Less frequent public reporting would further disadvantage individual investors and undermine confidence in fair and transparent markets. I also question the broader policy rationale for providing additional regulatory relief to large public corporations. For decades, many corporations have benefited from tax incentives, subsidies, and public financial support during periods of economic stress. At the same time, individual investors and workers have increasingly been expected to bear greater financial risk. Reducing transparency requirements continues a pattern of shifting benefits toward large corporations while weakening protections for the investing public. The SEC's mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. Maintaining robust and timely financial disclosure is consistent with that mission. I urge the Commission to preserve quarterly reporting requirements. Thank you for your attention in this matter.

Nicole Robins — Jul 5, 2026
Subject: File No. S7-2026-15 From: Nicole Robins Please help protect us by keeping these the current reporting requirements in place. Big money must be kept in check and held accountable for falsifying or misleading.

Noe Villanueva — Jul 5, 2026
Subject: File No. S7-2026-15 From: Noe Villanueva We need to keep quarterly reporting in place as it stands now. By going to semi annual we will risk fraud not being caught in time and lose the clarity of our investments. Also other countries that went to semi annual reporting are regretting having done so and wanting to return to quarterly. So let's learn from them and keep our quarterly reporting in place.

Noel Helgesen — Jul 5, 2026
Subject: File No. S7-2026-15 From: Noel Helgesen Do not make this change. While I appreciate that this would allow executives to not feel like they have to make shake-ups or improvements show benefits immediately, I don't think the benefits outweigh the drawbacks. Allowing semiannual reporting enables the obfuscation of wrongdoing for an extra three months where it is happening.

Noelle Humm — Jul 5, 2026

Subject: File No. S7-2026-15 From: Noelle Humm According to what I have read, according to current rules, “four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years.” In the past “Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. “ If the law changes then “earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.” Accountability IS the key. “Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes those who are trying to commit fraud. Why roll them back?” Oversight promotes honesty.

Ofer Inbar — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ofer Inbar Relaxing the requirement for companies to report quarterly, allowing them to choose to wait 6 months between reports, will increase corruption. It would also delay exposure of fraud or other misconduct. Allowing companies to report only twice a year would only help insiders, at the expense of regular investors. It would also underscore the tendency of the current government to favor the few rich & powerful over regular Americans. [I submitted a similar comment recently but did not get an email confirmation with my comment, nor can I find it by searching filings, and EDGAR search web site is down. So I do not know if my comment was submitted successfully and am re-submitting.]

Oscar Chamberlain — Jul 5, 2026
Subject: File No. S7-2026-15 From: Oscar Chamberlain This is a bad proposal. I oppose it. The shift to a semi-annual report hurts small investors. However, in most large-scale corporations, while the majority of shareholders may be small investors, the majority of votes is with large and institutional investors. These groups can afford private services that provide much of the interim data they need. However, most small investors can't do that. This rule change will make the information divide between institutions and individual even greater. That division distorts the flow of information essential in investment into insiders and outsiders. The majority, who in this case are the outsiders, need more information, not less

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Oscar Paniagua Morales Engineer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Oscar Paniagua Morales I believe semiannual reporting, even though posed as optional, will provide an additional unfair disadvantage to regular, working Americans. In a time of growing economic inequality, increased opaqueness in financial reporting will harm the everyday American who relies on information to make financial decisions for retirement and personals savings. I ask that the SEC considers fairly how this will affect all Americans, not just executives and the additional costs that companies are responsible for during times of record-breaking profits.

P. Ryan — Jul 5, 2026
Subject: File No. S7-2026-15 From: P. Ryan I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. Any move towards longer reporting periods introduces opacity for regular investors and creates an unfair advantage for corporate insiders. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Pamela Willer Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Pamela Willer Quarterly reporting and oversight is critical to continue to ensure the integrity of our corporate institutions reporting is an accurate reflection on the health of a company (Financially fit for investment). Yes for continued SEC Quarterly Reporting.

Patricia Griffin — Jul 5, 2026
Subject: File No. S7-2026-15 From: Patricia Griffin It should be monthly! Quarterly is a risk. Semi-annual is criminal

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Patricia Hill — Jul 5, 2026
Subject: File No. S7-2026-15 From: Patricia Hill Keep the current status in place! There should be NO CHANGE!

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patrick Daniel kelly — Jul 5, 2026
Subject: File No. S7-2026-15 From: patrick Daniel kelly I am opposed to public companies only submitting biannual reports. I feel as someone who has my own money invested that having access to quarterly reports allows me to make the best informed decisions about my own investments. I feel that it's unfair for those with relationships and knowledge to have better information for their own investments.

Pattie White Retired Business Executive — Jul 5, 2026
Subject: File No. S7-2026-15 From: Pattie White I’m retired now and rely on investments to help me stay afloat for what I hope will be many years. I’m deeply concerned that eliminating quarterly reporting will make it harder to spot problems - and identify opportunities- in companies I rely on. Businesses compile information routinely so the effort/cost to report quarterly pales beside the cost of lost visibility and the risk of fraud. KEEP QUARTERLY REPORTING!

Patty Bowman Consumer Investor — Jul 5, 2026

Subject: File No. S7-2026-15 From: Patty Bowman I am opposed to the proposed change for companies to file the 10Q twice a year instead of the current quarterly filing. This proposal makes it harder for investors to make decisions. This proposal reduces transparency. We do not need to make corporations even more powerful.

Patty Riddlebarger Vice President, Entergy Corporation — Jul 5, 2026
Subject: File No. S7-2026-15 From: Patty Riddlebarger To whom it may concern: I am opposed to the proposed change in quarterly reporting for corporations. Transparency is essential to maintain public trust and ensure healthy competition. Investors need more not less information.

Paul E Musselman Computer Systems Analyst — Jul 5, 2026
Subject: File No. S7-2026-15 From: Paul E Musselman re: S7-2026-15 - I recommend NOT changing the reporting period from the current quarterly interval. During the past several years, with the accounting changes required by the Sarbanes-Oxley act, any company audited by a reputable accounting firm has established controls and reports based on the required quarterly reporting cycle. Having lived with the changes required in a computerized accounting system to make such reports possible, once established the reporting process is almost automatic. Therefore, relaxing the controls to every six months provides no relief to corporations. But provides additional time for poor accounting processes to gain hold. --Paul E Musselman

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Paul Sollenberger NGO worker — Jul 5, 2026
Subject: File No. S7-2026-15 From: Paul Sollenberger I work hard, and I invest in the market for my future. In order to invest well we need financial information. Why would we, in order to save a dime for a company, move to semi-anual reporting. When doing so makes the market opaque, and gives people in the know plenty of time to close positions with insider knowledge. This seems like it's goal is to ingratiate the government with CEOs and CFOs at the expense of the people. On this the day after the 250th anniversary of our country I sincerely hope that our government is still of the people, for the people and by the people. And that speech isn't distributed on the basis of wealth.

Paul Trunzo Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Paul Trunzo Shouldn't we know more about the companies that we invest in. Please keep corporate reports at 4 times a year. If I have a mortgage I should know whether it has been sold and to who it has been sold to. I should have right to say you can't resell my mortgage.

Paula Renz Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Paula Renz I'm retired but I sent forty years as a financial systems analyst. Modern financial systems can easily produce quarterly reports, it is not a hardship. I oversaw systems that produced monthly reports for upper management and even daily reports for sensitive data. Don't help executives hide the truth if you want investors to trust them. Insider trading is a big enough issue without helping it metastasize.

Phillop Samson EOUSA USAO (retired) — Jul 5, 2026
Subject: File No. S7-2026-15 From: Phillop Samson As a retired, former DOJ employee who participated in many financial fraud investigations and prosecutions, I have seen the results of less financial transparency; and, as a U.S. citizen, I request that the SEC retain mandatory quarterly reporting & not enact S7-2026-15. Thank you.

Prashant Patel Self — Jul 5, 2026
Subject: File No. S7-2026-15 From: Prashant Patel It’s important to keep quarterly reporting consistency. It ensures all businesses maintain the same standards and as investors I can compare companies and their results. Allowing businesses decide can create opportunities for fraud.

Preston Layton — Jul 5, 2026
Subject: File No. S7-2026-15 From: Preston Layton Form 10-Q is a vital tool for me in making investment decisions. Changing reporting requirements to semiannual would reduce the amount of information available to me while allowing those with inside connections to retain that information flow. And this is counter to the purpose of the SEC.

R Cole — Jul 5, 2026
Subject: File No. S7-2026-15 From: R Cole Do not change required reporting to a semi annual basis. It is important for the public to know the financial status of particular companies on a regular quarterly basis. If invested in that company or companies, it is all the more important.

Rachel Blakeman — Jul 5, 2026
Subject: File No. S7-2026-15 From: Rachel Blakeman As someone who has invested in index funds for more than 20 years in both retirement accounts (Roth and traditional) and brokerage accounts, I respectfully request the SEC keep the quarterly reporting rule. While this might be more work than twice a year for companies, it gives investors like myself crucial knowledge about company performance. The stock market returns power my ability to retire in 10 to 15 years. Don’t mess this up by changing this rule.

Ralph Prince — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ralph Prince This change is not good for small investors like myself. Less information makes for guessing instead of being informed.

Randy Willmott Randy Willmott — Jul 5, 2026
Subject: File No. S7-2026-15 From: Randy Willmott It's corruption, plain and simple.

Raven Wicker — Jul 5, 2026
Subject: File No. S7-2026-15 From: Raven Wicker I believe quarterly reporting is critical. I work in corporate finance and consulting previously (Big 4, Home Depot) and in my experience reporting less frequently will cause delays in reporting and more mistakes. The cadence of every 3 months drives rigor at that mark and sometimes reconciliation for more than a few period becomes very difficult. For staff and investors it is imperative a 6 month period doesn't pass before external reporting must happen. Imagine closing books in weeks or more verse a few days… due to reconciliation of 6 months verse 3. This is a huge mistake to report less. Companies will fire accounting and finance staff and too much pressure will be put on remaining staff to report 2x per year, quality will decrease and expertise will decrease. The current cadence keeps accuracy at the forefront, while balancing over governance. As someone who does this work, believe me that lessening requirement will only make things more difficult. Imagine balancing your check book 1-2 times a year verse more frequently. No one does this anymore- but checking accuracy more frequently keeps companies honest and books clean.

Rebecca Virnig — Jul 5, 2026
Subject: File No. S7-2026-15 From: Rebecca Virnig This is just flat wrong!!! Do not allow more secrets by corporations!!!

Rebecca Wolkoff Senior Product Owner, Lincoln Electric — Jul 5, 2026
Subject: File No. S7-2026-15 From: Rebecca Wolkoff I work for a public company who works with many publicly traded companies. We need to make business decisions that change as the market landscape changes. The current economic landscape is very volatile and this will make it even more volatile because companies will be providing reports less often. This means we may make less optimal decisions. In addition, we firmly believe in transparency, integrity, and accountability. Fewer reports is less a year is less transparent and leaves more room for less accountability when something goes away. On a personal level, I am a middle class citizen who owns stock in many public companies. The current reporting structure helps keep companies I have invested in accountable. As an individual, I have less power and less time than a larger stakeholder that might invest in these companies. Whereas a large entity may be able to quickly assess what companies that I have previously invested in will stay accountable, I do not have the resources to do so. My personal savings, which I have invested, would be at risk by providing a means for companies to be less accountable to what happens in the non-reported quarters. Thank you for your consideration. I would reject the proposed change.

Richard Conroy — Jul 5, 2026
Subject: File No. S7-2026-15 From: Richard Conroy Dear SEC, I am writing to you to give support to the millions of other fellow investors to ask you please do not cease your tradition of publishing the quarterly financial reporting and replacing it with semiannual reporting. I believe, as do countless others, it will do a great disservice to the investing community as we all will be operating and making important decisions with a much reduced level of financial advice. This will of course will lead to poorer decisions, poorer investing outcomes and generally will leave us less agile. Yours sincerely Richard Conroy

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Richard Scown — Jul 5, 2026
Subject: File No. S7-2026-15 From: Richard Scown I am a retired accountant with 55 years experience in corporate reporting both public and private. Quarterly reporting was implemented as a remedy for inaccurate and inconsistent financial reporting practices. It was designed to provide protection for individual investors as well as banks and other financial institutions. This system has been reliable with only a few exceptions. It has been fundamentally effective in providing that level of protection. While we currently live in an environment that suggests corporate prosperity, some of that is most likely artificial. Relaxing the financial reporting and disclosure requirements may result in more abusive practices. Investors will be deprived of significant financial data and timely disclosure of any contingent liabilities for at least several additional months. The SEC has done a commendable job thus far in providing protection for financial institutions and the public. Quarterly Reporting and Disclosures do not place an undue burden on corporate operations. They do however provide investors with significant levels of protection. There is no justifiable reason to change the current Quarterly Reporting and Disclosures practices.

Rob Harris — Jul 5, 2026
Subject: File No. S7-2026-15 From: Rob Harris This is a bad idea. Companies should be reporting at least every quarter. If they don’t, who knows what financial maneuvers will be hidden by them?

Robert John Bradley — Jul 5, 2026
Subject: File No. S7-2026-15 From: Robert John Bradley Please retain quarterly reports as they are essential in making sound market decisions. It would be extremely difficult for me to access a stocks possible volatility relying only on twice yearly filings. Thank you.

Robert Kelly Mathematics Teacher, Fairfax County Public Schools — Jul 5, 2026
Subject: File No. S7-2026-15 From: Robert Kelly The general public should be given the opportunity to see what is happening with a company they've invested in more often than less often. Taking the 10-Q away gives insiders an unfair advantage. Our government is for the people, not a select few. We need to keep the 10-Q.

Robert Lapkass — Jul 5, 2026
Subject: File No. S7-26-18 From: Robert Lapkass As a grass-roots level investor via various funds and employer 401(K)s, I adamantly request that you continue to require quarterly reporting. Individual investors need the visibility into company data and projections in order to make informed decisions, and level the playing field versus company interests. While I can understand a desire to move from "short-termism" in investor guidance towards longer term decision making, that is an entirely much larger discusssion, and the proposed changes skew the investing space too far towards corporate interests alone. Please continue to require quarterly reporting. Respectfully, Robert Lapkass, Roseville CA

Roe Patterson — Jul 5, 2026

Subject: File No. S7-2026-15 From: Roe Patterson Do not agree with six month filings. While it is defined as voluntarily it will soon become the norm for all corporations and other entities.

Roger Lewis Account manager for a major US medical practice — Jul 5, 2026
Subject: File No. S7-2026-15 From: Roger Lewis Quarterly earnings are the norm & keeps companies from cheating the consumer & lying to the public. If it ain't broke why would it need fixed. Why change now? There isn't a reasonable answer to go from quarterly to twice a year. Because trump trash wants to EXTEND his & his followers sick grift? Six months creates a lot of space & time for companies to lie, cheat and steal. STOP THIS MADNESS NOW! STOP THE GRIFT. Quarterly earnings need to stay in effect!!

Roy Adams RF Engineer — Jul 5, 2026
Subject: File No. S7-2026-15 From: Roy Adams Dear Sir or Madam, I am a working engineer within 10 years of retirement. In the 1990's when I started my career, the 401k was the primary tool I had to save for retirement. Access to the stock market in a tax deferred way was pitched as a better and more accessible idea than pensions or an inadequately funded social security program. However, I have lived long enough to see a number of financial crises for companies and entire markets that have threatened that system. These crises were always preceded by a lack of scrutiny and attention, allowing foolish or greedy practices to run amuck for too long. As a result, the 'free market' has not earned my trust sufficiently for me to think relaxing reporting requirements is a good idea. Visibility and accountability are required now more than ever, so I am opposed to the rule change that would allow companies to skate by the quarterly reporting. Thank you for your consideration. Regards, Roy Adams RF Engineer

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Ruth Morlock Office Manager — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ruth Morlock I make approximately 60k. I contribute a part of my paycheck into my 401(k) every month. I'm getting ready to retire. If the reports do not stay quarterly, it will make it harder for me to retire comfortably and possibly not be able to be at ease knowing the money that I saved may not last. Why are there more laws protecting those with wealth than the lower and middle class of America?

Ryan Resweber — Jul 5, 2026
Subject: File No. S7-2026-15 From: Ryan Resweber This rule should not be enacted. Itwould make it easier for corporations to hide issues for longer durations from the general public. It would also lend further power and trading advantage tot hose with insider knowledge or those with the means to gain public knowledge early. This extended reporting time frame would significantly disadvantage individual investors and as such the gernal public.

Sally Johnson Retired and own stocks — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sally Johnson Retain the quarterly filing. Anything longer only serves the insider people more. With AI doing all the work we should be able to get monthly reports.

Samir Ajgaonkar — Jul 5, 2026
Subject: File No. S7-2026-15 From: Samir Ajgaonkar Companies must report at least 4 times in a year for transparency.

Sarah D — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sarah D This is not a good rule change. This hurts American investors. We need to keep reporting to the current schedule because that allows investors to have the necessary information to make informed investment choices. Please do not initiate this rule change.

Sarah Rhoads Physician — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sarah Rhoads I am writing to express my strong opposition to decreasing reporting requirements from quarterly to the proposed semiannual change. This is something that has already been done and resulted in significant harm to the people the SEC is charged with protecting. There is no benefit to this rule that would not be tremendously outweighed by the potential harm and profiteering of a select few with inside knowledge, and should be summarily rejected.

Shanea Davis Retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Shanea Davis The SEC should be protecting investors not providing an opportunity for them to experience loss. Reporting should be required and never voluntary. The system as it currently operates is working, don't break it.

Shannon Ledbetter — Jul 5, 2026
Subject: File No. S7-2026-15 From: Shannon Ledbetter My name is Shannon Ledbetter- I am an inside account manager for a major technology company. Please do not allow this to happen - transparency is all that is left to help this normal everyday working person understand where my money is how much it wins or loses and informs me how much of my earnings contributed are actually serving me not just billionaire interests. I feel like everything that made businesses be honest is the truth every 90 days - I now am scared I'll wake up one day and look at my savings my portfolio and it will bo longer have any sense of truth then six months later I find out it is too late to move my saving to a more functional fund. This is so wrong in so many ways and not meant to help normal everyday working one except those who simply don't need the help. Quarterly reports are not difficult or problematic- they are more like checks and balances that have become a game of monopoly for companies that only see a corrupt bottom line. Please, please don't allow this to happen- it is being used to open a door that will never close.

Sharon Lester Stockholder — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sharon Lester As an investor, quarterly reports are important to me and my family. My husband and I make decisions on where our investment capital will go by

checking quarterly reports. Changing the current system to a semiannual reporting one would be disastrous. Less accountability, higher likelihood of fraudulent outcomes in accounting, much less transparency, and an investor base kept in the dark for half the year (which would discourage investments because of lack of trust) are all reasons why semiannual reporting is not moving forward. Reporting needs to remain quarterly so that investors can stay informed. Quarterly reporting needs to remain mandatory so that accountability is kept at the forefront. Making reporting semiannual will only encourage inside trading and more fraud. Whether it's optional won't matter because companies and corporations will opt to save money by only reporting twice a year instead of four times per year. Even if that amounts to savings for these organizations and subsequent higher profits, those reasons are still not enough to change the system. The fact that one of my higher investments may be failing and I'd not know that for six months is incomprehensible. It is unacceptable. Reporting by these companies and corporations needs to remain quarterly.

Sherry — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sherry I don't believe that the timing for reporting should be changed to 6 months. Quarterly allows for adjustments and review. My name is Sherry, I am a Realtor, not a savvy investor, so this matters to me to be able to manage my funds.

Sherry Garbacik Consumer wanting Transparency — Jul 5, 2026
Subject: File No. S7-2026-15 From: Sherry Garbacik Less transparency is not the way to foster consumer trust. Do not get rid of quarterly reporting.

SOREN HARVEY — Jul 5, 2026
Subject: File No. S7-2026-15 From: SOREN HARVEY I am 30 years old from New Mexico with 7 years in the film industry. I have a Roth IRA and do not support allowing publicly traded companies to report semiannually. The market as it is moves astronomically faster than ever before. If anything this would create greater opportunity for market volatility and massive binary events in the market.

Stephanie Argamaso — Jul 5, 2026
Subject: File No. S7-2026-15 From: Stephanie Argamaso Please keep quarterly reporting. With advances in technology, it is much easier for companies to generate quarterly reports at minimal cost to them, and individuals then are better informed for their decision-making on investments. Please keep this transparency so we have the informed freedom to make choices. Please don't backslide. You have the power to do what is right for all Americans. Thank you.

Stephanie mote — Jul 5, 2026
Subject: File No. S7-2026-15 From: Stephanie mote Keep it quartly. Doesn't change profits or bonuses. Since my 401k is tied to stock market and congress has screwed up Social Security, someone has to do more for Amercians than corporations. If the SEC didn't learn from Enron, then we American should be having a problem with the power the SEC has

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Stephen Cavalear — Jul 5, 2026
Subject: File No. S7-2026-15 From: Stephen Cavalear The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well. Reg FD moved toward a more level playing field. This proposal moves away from it. Reducing reporting requirements makes companies harder to monitor for ordinary investors, not easier to own.

Steve Bernstein — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steve Bernstein How outrageous z! Keep us and quality of our investments in the dark while the CEO's profit. Another example of this country advantaging the rich at the expense of the common investor. A recipe for disaster!

Steve J — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steve J As an investor, transparency and accountability are important for maintaining trust and confidence in company leadership. Quarterly reporting is not onerous and should remain in place as is. Thank you.

Steve Trimble none, private investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steve Trimble This is a stupid idea that cuts the public out of up-to-date information. Who will benefit from this proposed change? Certainly not the general public.

Steven B Adensam — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steven B Adensam I oppose the proposed rule allowing companies to replace quarterly reporting with semiannual reporting. As an individual investor saving for retirement through mutual funds and a 401(k), I rely on timely, standardized financial disclosures to promote transparency and accountability. Quarterly reporting helps investors, analysts, and regulators identify emerging financial problems sooner and reduces reliance on speculation. While I understand the desire to reduce regulatory burdens, I believe the benefits of regular, consistent reporting outweigh those costs. I urge the Commission to retain the existing quarterly reporting requirements.

Steven B Southwick None — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steven B Southwick As an individual I want the SEC to retain quarterly reporting for reasons of historic market performance and to maintain visibility of corporate decision making. I think this is crucial to small investors. I acknowledge short term company actions can be counter-productive long term, but the proposed rule change doesn't adequately address that problem.

Steven Birge Individual investor — Jul 5, 2026

Subject: File No. S7-2026-15 From: Steven Birge AGAINST Changing the required reporting frequency.

Steven Dicks — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steven Dicks I strongly believe that the quarterly reporting requirement should be maintained. I don't have a lot of faith that all businesses will keep investors properly informed unless they are required to do so.

Steven Gordon Attorney Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Steven Gordon An investor needs information as immediately as the insiders to make sound investment decisions. This is important be it good or be it bad information. Steve Gordon attorney.

Susan Barsnica — Jul 5, 2026
Subject: File No. S7-2026-15 From: Susan Barsnica I am strongly opposed to the Commission's proposal to reduce public company financial reporting from a quarterly to a semi-annual schedule. While minimizing administrative burdens for issuers is a notable consideration, reducing reporting frequency severely harms market integrity, investor protection, and market efficiency. I oppose this change based on the following critical concerns: * **Increased Information Asymmetry:** Shifting to a six-month reporting cycle creates massive informational blind spots. Institutional investors with direct corporate access will maintain an unfair advantage over retail investors, who rely heavily on timely, mandated public disclosures to make informed decisions. * **Heightened Market Volatility:** Quarterly reporting provides the market with continuous, incremental data points to smoothly price assets. Infrequent semi-annual updates will lead to massive, unpredictable price swings when six months of accumulated corporate developments are suddenly released at once. * **Delayed Accountability and Risk Detection:** A six-month window allows operational failures, shifts in financial health, or governance issues to compound unnoticed. Fraud and mismanagement will take significantly longer to detect, increasing the ultimate cost of corporate failures to the investing public. * **Diminished Capital Market Transparency:** The U.S. capital markets are considered the gold standard globally precisely because of their rigorous transparency. Degrading the frequency of reporting aligns the U.S. with less stringent regulatory regimes, potentially damaging investor confidence and increasing the cost of capital for domestic issuers. Quarterly reporting (Form 10-Q) is a foundational pillar of the modern U.S. financial ecosystem. The proposed cost savings for corporations do not justify the substantial increase in risk and decrease in transparency for everyday investors. I urge the Commission to withdraw this proposal and maintain the current quarterly reporting framework.

Susan Robinson Retired Non-profit organization director — Jul 5, 2026
Subject: File No. S7-2026-15 From: Susan Robinson I am opposed to the rule change proposed in S7-2026-15. As a retired person, I write as an individual citizen relying on federal protection of my money and the economy in general. The current trend towards deregulation is not working for the American people and I am appalled by the disproportionate growth in income of CEOs and a small elite of the total population, leaving the rest of us with dwindling reserves. This rule change is a backward step! Quarterly reporting has resulted in confidence in U.S. markets across the entire

world. They are widely viewed as transparent, efficient, and reliable. I depend on social security and savings that are invested on my behalf. I contend that the change from semi-annual reporting to quarterly has worked well for many years. There is evidence that it has reduced opportunities for insider trading. It has discouraged fraud and illegal activities by companies. I will not forget the betrayal investors suffered at the hands of Enron, which led to this quarterly reporting in the first place. I see companies getting larger and "too big to fail" and I know that we need as much transparency and oversight as we can get. Right now, the SEC should be concerned with restoring confidence in government; not removing protections that have served us well in recent years. The objection that quarterly reporting interferes with long-term planning is not OUR problem. That is the problem of the company leadership. Accounting for progress towards overall goals could be helpful inside the companies if data is accurate. Please retain the requirement of quarterly reporting.

Susan Tanner Master of Education — Jul 5, 2026
Subject: File No. S7-2026-15 From: Susan Tanner Please leave the current quarterly reporting requirements intact. Reporting is for an accounting to the public about the health of public companies. Quarterly reports are vital to the very essence of sound investment practices. With the ease and speed of fluctuations that happen in today's world, extending reporting timeframes is a disastrous concept that would conceal valuable information from the public, whether intended or not.

Susan Winegardner — Jul 5, 2026
Subject: File No. S7-2026-15 From: Susan Winegardner Regarding S7-2026-15. Keep quarterly reporting, vote against bi-annual reporting. Business cycles are much shorter than in the past, and shareholders and investors need information more often. Please vote against the proposal, it needs to remain quarterly.

T. Martin Na — Jul 5, 2026
Subject: File No. S7-2026-15 From: T. Martin Please keep the regulations concerning the signing of financial records and submissions by CEOs in place to protect consumers investors and the banks that serve them

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Tenaya Cleveland — Jul 5, 2026
Subject: File No. S7-2026-15 From: Tenaya Cleveland S7-2026-15 is bad for America (and the world). We need more transparency from big business, not less. Stop protecting big corporations and start protecting the environment more!!

Theresa M Phillips — Jul 5, 2026
Subject: File No. S7-2026-15 From: Theresa M Phillips Quarterly reporting is important for individual investors to make decisions on choosing and reviewing individual stocks. We need timely information we can rely on. Don't take this away from us.

Theresa Taylor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Theresa Taylor Remain quarterly. Knowledge is key.

Thomas Galicia — Jul 5, 2026
Subject: File No. S7-2026-15 From: Thomas Galicia As an investor (and accountant who has prepared 10-Q reports in the past) this would enable organizations to take advantage of the extended reporting period to commit fraud and/or hide financial instability.

Thomas Kraus — Jul 5, 2026
Subject: File No. S7-2026-15 From: Thomas Kraus Important to maintain quarterly reporting to ensure transparency and accountability - to provide the necessary information to investors and the public at-large.

Thomas Michael Pocon Attorney, private — Jul 5, 2026
Subject: File No. S7-2026-15 From: Thomas Michael Pocon Quarterly reporting is essential to value the market price of publicly owned and traded stock. Without quarterly reporting , speculation, insider profiteering, and ultimately increased risk to both the stock and bond markets. Other, international stocks become more secure and this will reduce the value of the DOLIAR. The cost of quarterly reports is returned by reduced overall costs to the market, better valuation of the economy and facilitation of international trade. Thomas Michael Poxon Esq. PS my email is down so please forward to SEC

Thomas Woodson — Jul 5, 2026
Subject: File No. S7-2026-15 From: Thomas Woodson I'm not completely sure I understand the complexities of the reporting process or for that matter the need to change it. History, on the other hand has clearly illustrated the potential downside to eliminating quarterly reporting. There are certainly all types of people who are willing to benefit at the cost to investors and not to themselves or their companies! Let's try to regulate this in a way that affords investors a reasonable opportunity to benefit!

Tobias Bornemann Professor of Business Administration, Paderborn University, Germany — Jul 5, 2026
Subject: File No. S7-2026-15 From: Tobias Bornemann Comments on File No. S7-2026-15 “Semiannual Reporting” (Release Nos. 33-11414; 34-105368) Submitted by: Tobias Bornemann, Professor, Paderborn University, Germany Submission date: July 3, 2026 Introduction: The purpose of my communication is to formally comment on SEC Release No. 33-11414 (File No. S7-2026-15) “Semiannual Reporting” (hereinafter “the Release”). The proposed rule would permit companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q to satisfy their interim reporting obligations under the Securities Exchange Act of 1934, thereby converting quarterly reporting from a mandatory into an optional (voluntary) disclosure regime. My primary comment: I do not advocate for or against the proposed amendments. I write as a co-author of a study cited in the Release—Tobias Bornemann et al., The Consequences of Abandoning the Quarterly Reporting

Mandate in the Prime Market Segment, 34 Eur. Acct. Rev. 89 (2025), co-authored with Anna-Lena Moosmann and Zoltán Novotny-Farkas and cited in footnote 249 on page 101 of the Release (hereinafter "the Bornemann et al. 2025 Study," or "the Study")—to draw the Commission's attention to findings of the Study beyond those reflected in that citation, in particular its capital market (stock liquidity) results, which I believe are directly relevant to the Release's economic analysis in Section V and to several of its requests for comment. The views expressed in this letter are my own. Two findings appear particularly relevant: (i) when quarterly reporting became voluntary, only a small minority of firms discontinued it; and (ii) the firms that discontinued quarterly reporting, or substantially reduced its content, experienced an economically significant deterioration in stock liquidity. Basis for my comment: The Study examines one of the few observable precedents for the proposed change: the abolition of the quarterly reporting mandate in the prime market segment of the Vienna Stock Exchange (VSE). The VSE deregulated interim reporting in two steps. In November 2015, it retained the quarterly reporting mandate but abandoned the requirement to comply with IAS 34 Interim Financial Reporting, allowing firms to omit the notes to the quarterly financial statements. In February 2019, it abolished the quarterly reporting mandate entirely, leaving both the frequency and the content of interim reporting to firms' discretion—a regime comparable in structure to the optional regime the Commission now proposes. The Study combines hand-collected interim reporting choices of all 35 prime market firms over 2016–2021 (208 firm-years), semi-structured interviews with 20 firm insiders (primarily senior investor relations and accounting executives), and capital market data. Few firms abandoned quarterly reporting when given the choice. Following the complete abolition of the mandate in February 2019, only six of 35 prime market firms (17 percent) terminated quarterly reporting entirely; in the Release's terminology (pages 103–104), these firms became "semiannual reporters." Ten firms maintained the full scope of quarterly reporting ("quarterly reporters"), and about half of the firms continued quarterly reporting with reduced content, predominantly by omitting the notes—conduct closest to the Release's "hybrid reporters." The interviewed executives almost uniformly characterized the direct marginal costs of quarterly reporting as low, because integrated internal reporting systems already produce quarterly (or monthly) financial information; proprietary costs were not raised as a concern. Firms instead reported tailoring interim reporting to the information needs of institutional investors and financial analysts, whom they regard as the primary users of quarterly reports; no interviewee considered retail investors primary users. The firms that opted out exhibited higher inside ownership, more concentrated outside ownership, lower analyst following, and historically wider bid-ask spreads—that is, firms whose key capital providers can rely on private information channels. Firms with more foreign ownership and higher analyst coverage were significantly less likely to opt out. Firms that discontinued or substantially reduced quarterly reporting experienced lower stock liquidity. Using generalized difference-in-differences estimations with firm- and year-fixed effects (and controls for the endogeneity of the reporting choice), the Study finds that the termination of quarterly reporting is associated with a 10.2 percent increase in bid-ask spreads and a 2.7 percentage point increase in the fraction of zero-return trading days relative to firms that continued quarterly reporting. Notably, firms that continued quarterly reporting but substantially reduced its content experienced comparable liquidity declines (approximately a 13.4 percent increase in bid-ask spreads). Consistent with investors anticipating these costs, the Study documents statistically and economically significant negative abnormal returns for prime market firms around the VSE's announcement of the abolition of the quarterly reporting mandate on February 25, 2019. Analyst forecast accuracy and dispersion, by contrast, were unaffected—consistent with firms continuing to serve analysts' and large investors' information needs through tailored disclosures and established communication channels, while the liquidity costs plausibly fall on less-informed market participants. Relation to the Release's characterization of the evidence. First, footnote 249 accurately describes the Study's reporting-choice findings, but the Study's liquidity results summarized above bear on the Release's discussion of information asymmetry, price efficiency, and liquidity costs of semiannual reporting (Sections V.C and V.E). Second, footnote 257 (page 103) cites a literature review for the conclusion that there is "no clear evidence for strong capital market-based benefits of higher reporting

frequency, such as increases in liquidity." The Study, which post-dates the period covered by that review, provides direct evidence from an actual removal of a quarterly reporting mandate that firms electing lower frequency (or substantially reduced content) experienced economically significant liquidity declines. Third, the Release suggests (page 104) that hybrid reporters "may reduce some regulatory compliance costs while preserving aspects of the quarterly information environment through voluntary disclosures." The Study's evidence qualifies this expectation: in the Austrian setting, voluntary quarterly disclosure with substantially reduced content did not preserve liquidity, consistent with the confirmation role of mandatory reports discussed in footnote 305 of the Release. At the same time, the omission of the notes and of IAS 34 compliance alone—while the quarterly frequency of full financial statements was retained—was associated with neither a deterioration in liquidity nor a discernible market reaction, suggesting that investors value the quarterly frequency of core financial statement information rather than the full content of interim reports. Relevance to specific requests for comment: Question 49 (costs to investors): In the Austrian deregulation, the costs took the form of higher information asymmetry—bid-ask spreads of opting-out firms increased by approximately 10 to 13 percent—and these costs were not mitigated for less-informed investors by firms' voluntary disclosures or private communication channels, although analysts' forecast properties were unaffected. Question 50 (compliance cost savings): Only two of 20 interviewed executives—both of smaller firms—considered the costs of preparing and disseminating quarterly reports significant, naming the preparation of the notes as the main cost factor; all others viewed marginal costs as negligible given integrated internal reporting systems. This suggests aggregate compliance savings may be modest and concentrated among smaller issuers. Question 52 (percentage of companies switching): In the Austrian prime market, 17 percent of firms (six of 35) switched to semiannual frequency within three years of the mandate's removal. The propensity to switch was higher for firms with concentrated inside ownership and lower for firms with foreign ownership and analyst coverage. I caution that this percentage reflects a small, concentrated European market. Question 54 (capital market factors limiting a switch, including creditor demand): Consistent with the question's premise, interviewed executives noted that debt investors scrutinize quarterly reports, and more leveraged firms were less likely to abandon full quarterly reporting. Expected losses of analyst coverage and the expectations of foreign institutional investors were the most frequently cited factors against switching. Question 56 (analyst coverage): Analyst following strongly predicted the decision to retain quarterly reporting (a one standard deviation increase in analyst following reduced the likelihood of termination by 18 to 20 percent), consistent with firms perceiving coverage losses as a significant implicit cost of less frequent reporting. Question 58 (valuation and cost of capital): The statistically significant negative abnormal returns around the VSE's announcement of the mandate's abolition indicate that investors ex ante priced the removal of the mandate as costly; the documented liquidity declines identify higher information asymmetry as a plausible channel through which the cost of equity could increase for semiannual filers. Generalizability: I emphasize that the Study's evidence stems from a small, concentrated European capital market of 35 prime market firms, where ownership is more concentrated than in the United States, retail participation and market depth differ, and the enforcement and litigation environment is distinct—limitations the Release itself notes for international evidence (pages 100–101). The magnitudes documented in the Study therefore may not extrapolate directly to U.S. markets. Nonetheless, actual removals of a quarterly reporting mandate are rare, and the qualitative pattern the Study documents—limited opt-out concentrated among firms with private information channels, coupled with liquidity costs for opting-out firms—is consistent with related evidence from the United Kingdom (Nallareddy et al., 2021) and from Europe more broadly (Hitz & Moritz, 2019). Conclusion: Evidence from an actual abolition of a quarterly reporting mandate indicates that most firms continue quarterly reporting voluntarily, that the direct cost savings of an optional regime may accrue to relatively few issuers, and that issuers electing a lower reporting frequency or substantially reduced content experienced economically significant liquidity declines—with the announcement of the deregulation itself met by negative abnormal returns. I respectfully submit these findings as an input into the Commission's assessment of the proposed optional semiannual reporting regime. I do not

opine on any other aspect of the proposed rule. Sincerely, Tobias Bornemann, Professor of Business Administration, Paderborn University, Germany References: Bornemann, T., Moosmann, A.-L., & Novotny-Farkas, Z. (2025). The consequences of abandoning the quarterly reporting mandate in the prime market segment. European Accounting Review, 34(1), 89–122. https : / / doi . org / 10 . 1080 / 09638180 . 2023 . 2239298 Hitz, J.-M., & Moritz, F. (2019). Turning back the clock on disclosure regulation? – Evidence from the termination of the quarterly reporting mandate in Europe. SSRN Working Paper (September 11, 2019). Kajüter, P., Lessenich, A., Nienhaus, M., & van Gemmern, F. (2022). Consequences of interim reporting: A literature review and future research directions. European Accounting Review, 31(1), 209–239. https : / / doi . org / 10 . 1080 / 09638180 . 2021 . 1872398 Nallareddy, S., Pozen, R., & Rajgopal, S. (2021). Consequences of more frequent reporting: The UK experience. Journal of Law, Finance, and Accounting, 6(1), 51–88. Supplemental information: For transparency and to aid in assessing the generalizability of the findings, I outline the sample underlying the Study. The sample begins with the 38 firms listed in the VSE prime market segment as of December 31, 2018. Three firms admitted to the segment during 2019 and one firm delisted in 2019 are excluded, as are observations with missing financial or market data, yielding 35 firms and 208 firm-year observations over 2016–2021. Firms' interim reporting choices were hand-collected from their quarterly reports; financial and market data were obtained from Thomson Reuters Datastream and S&P Capital IQ. The liquidity analyses employ generalized difference-in-differences estimations with firm- and year-fixed effects, control for the endogeneity of the reporting choice (Heckman-type selection correction), and are robust to propensity score matching. The 20 interviews were conducted between June and August 2022; participating firms are representative of the prime market population in terms of firm characteristics and reporting behavior around the deregulation events.

Tom Lundberg — Jul 5, 2026
Subject: File No. S7-2026-15 From: Tom Lundberg I believe that we should continue to leave quarterly reporting in place. History continues to prove that more, rather than less accountability and oversight is prudent and necessary. The quarterly reporting requirement was put in place due to illegal activities; relaxing this requirement will allow corporations to be less accountable moving forward.

Tracy Armstrong — Jul 5, 2026
Subject: File No. S7-2026-15 From: Tracy Armstrong I'm advocating for SEC transparency & timely reporting. Don't let them hide their actions

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Tracy L. Oram Independant investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Tracy L. Oram This should be done on a strict (closely monitored) 2-3 year trial period which conducts evaluations and reviews.

Vera Blouir — Jul 5, 2026
Subject: File No. S7-2026-15 From: Vera Blouir I strongly support keeping quarterly reporting. Requiring public companies to provide regular, CEO-certified financial reports promotes transparency, accountability, and investor confidence. Reducing reporting to twice a year would mean fewer opportunities for investors to evaluate a company's financial health and could delay the

discovery of serious problems. Timely disclosure helps keep markets fair and protects everyday investors.

Vicki Hamilton Hall — Jul 5, 2026
Subject: File No. S7-2026-15 From: Vicki Hamilton Hall I am writing to formally voice my strong opposition to the Securities and Exchange Commission’s ("SEC" or "Commission") proposed rule under File No. S7-2026-15. As an individual retail investor, I am deeply concerned that the core provision of this proposal—allowing public companies to replace quarterly Form 10-Q filings with a semiannual Form 10-S—will severely diminish market transparency, strip individual investors of critical oversight, and widen the gap between everyday market participants and large institutional insiders . While proponents argue that eliminating the 10-Q will reduce compliance burdens and combat corporate "short-termism," the actual consequence of this policy will be a dangerous regression in investor protection. Quarterly disclosures are not a luxury; they are the bedrock of equal access to information in the modern public markets. Specifically, replacing quarterly reporting with a semiannual framework threatens individual investors in the following ways:Severe Loss of Transparency and Delayed Data: A six-month reporting gap is a lifetime in today's fast-moving markets. Forcing individual investors to wait half a year to see structural changes, balance sheet updates, and cash flow strains strips us of our ability to make timely, informed asset allocation decisions. It reduces the granularity needed to identify long-term trends versus immediate operational failures . Exacerbation of Information Asymmetry: While individual investors rely heavily on public, regulated periodic filings to level the playing field, institutional investors and Wall Street analysts possess alternative channels to gather corporate insights. Transitioning to a semiannual model will isolate retail investors, leaving us in the dark while sophisticated market participants leverage private access to monitor corporate performance. Heightened Risks of Insider Trading and Mispricing: Extending the reporting window from three months to six months significantly lengthens the period during which corporate insiders possess material, non-public operational data. This creates a fertile environment for information leaks and potential insider trading, while simultaneously increasing stock price volatility when massive tranches of data are finally dumped on the public every six months. Weakened Real-Time Accountability: Quarterly filings act as a critical continuous check on management. Stripping away two full periods of formal, reviewed reporting per year fundamentally removes investor oversight, allowing struggling management teams to hide poor performance, shifting strategic pivots, or capital decay for months on end before being forced to answer to shareholders . The SEC's historical mandate is to protect investors and maintain fair, orderly, and efficient markets. This proposal explicitly cuts against that mandate by prioritizing marginal corporate savings at the direct expense of retail investor safety.I strongly urge the Commission to reject File No. S7-2026-15 and preserve the mandatory quarterly reporting framework that has made U.S. capital markets the most transparent and trusted in the world . Thank you for your time and consideration of the retail investor perspective.

Victoria Karabinus — Jul 5, 2026
Subject: File No. S7-2026-15 From: Victoria Karabinus Please do not allow public companies to switch from quarterly to semiannual reporting. As an individual investor I rely on quarterly reports to make good investment decisions. Research indicates that the proposed change would not affect corporate investment behavior. The companies most likely to opt out require the most oversight. Please keep the playing field level for all investors. The S & P is at an all time high, showing quarterly reports have not been a burden to public companies. Thank you!

Vincent Granieri CEO/Managing Member, Predictive Resources, LLC — Jul 5, 2026
Subject: File No. S7-2026-15 From: Vincent Granieri As an individual investor for almost 50 years, the quarterly drumbeat of required financial information is invaluable in assessing my investements and achieiving investment success. Reducing this corporate exercise to twice a year puts me and others like me at a severe disadvantage relative to large institutional investors as they have professional relationships that would allow for a free flow of information to them to my detriment. S7-2026-15 reminds me of the old saying, if it ain't broke, don't fix it. In this case, it ain't broke but you would be breaking it.

Virgil Lasaga — Jul 5, 2026
Subject: File No. S7-2026-15 From: Virgil Lasaga When the Wheat Report made the recommendation in 1969, quarterly reports were labor intensive since computers and automation were the stuff of imagination and a hope for future generations. Commissioner Wheat and other authors felt that the expense of extra effort and labor was warranted in order to provide the investing public transparency in understanding the financials of those companies they chose to invest in. Nowadays computers and automation are a reality and have reduced the cost of compliance significantly. Additionally, we are at the cusp of the artificial intelligence revolution which will likely reduce the reporting burden even further. It makes no sense to reduce the transparency for the public by 50 per cent when costs for compliance will continue to go down. Further, it would undermine confidence in the American markets which have been held as a model of transparency and integrity globally. I strongly recommend that the proposed rule be withdrawn and that the quarterly schedule be maintained to bolster confidence in the American markets and for the benefit of keeping the American public well informed.

WAYNE S GARRAWAY MOTLEY FOOL COMMUNITY — Jul 5, 2026
Subject: File No. S7-2026-15 From: WAYNE S GARRAWAY I am 74 years old and have been investing in stocks since 1972. I have many various stock based retirement and non-retirement accounts - all holding numerous individual stocks. My five family members do the same. We personally read many of the quarterly reports, in addition to reading quarterly analyses by various investment newsletters. To change to semi-annual reporting would eliminate 50% of those updates. This places our life long savings in an unfavorable position. I respectfully request that this change be cancelled.

William Bryan Pastor Abingdon Baptist Church — Jul 5, 2026
Subject: File No. S7-2026-15 From: William Bryan As an investor for over five decades and a person nearing retirement, I oppose this rule change. I depend on my investments for my upcoming retirement and cannot afford to have set-backs or loss of retirement due to corporate malfeasance and insider trading (e.g., Enron). Keep reporting quarterly. It works. In fact it needs to be more frequent in these electronic times.

William Phillips — Jul 5, 2026
Subject: File No. S7-2026-15 From: William Phillips I am opposed to the loss of transparency that would result from semi-annual reporting. Please do not pass this rule!

William Riechers — Jul 5, 2026
Subject: File No. S7-2026-15 From: William Riechers I am writing in opposition to the proposed rule change. In my job as an investment advisor for a large bank's wealth management arm, the current quarterly reporting schedule provides us and our clients with an important barometer and rhythm. While I am primarily an asset allocator rather than a stock-picker, quarterly earnings data in aggregate allows my colleagues and me to talk to clients about expectations for market performance in direct relation to fundamentals and helps guide our firm's tactical asset allocation recommendations. Eliminating mandatory quarterly reporting will cloud data points we rely on for decision-making and make an important part of our client conversations harder to deliver. Regular data and established patterns help investment advisors keep their clients invested for the long-run; changing things up will invite uncertainty.

William spiniolas — Jul 5, 2026
Subject: File No. S7-2026-15 From: William spiniolas Protect joe public . Don’t make the rich richer off Joe public. We use this for our future and retirement.

Xochitl Ross Investor — Jul 5, 2026
Subject: File No. S7-2026-15 From: Xochitl Ross I am over 70 years old. I count on my investments to survive. I would prefer more information rather than less information regarding the companies I invest in. Please retain the quarterly disclosure requirements.

Yvonne and Greg Pratt Counseling and Engineer, retired — Jul 5, 2026
Subject: File No. S7-2026-15 From: Yvonne and Greg Pratt Please keep the financial reporting quarterly! I am retired and count on my investments for income. We make investment decisions based on financial results reporting, and waiting 1/2 year for those reports could be disastrous for everyday investors. Transparency keeps things more fair for us. A 6 month blackout allows more fraud and could cause stock prices to be more volatile. We want to stay fully and accurately informed. Yvonne Pratt, High School Counseling, retired Greg Pratt, Electronics Engineer, retired

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Zhiping Liu Liu, Chen & Hoffman LLP — Jul 5, 2026
Subject: File No. S7-2026-15 From: Zhiping Liu Dear Commissioners, I support the Commission's proposal to permit optional semiannual reporting because quarterly reporting can encourage excessive short-termism and imposes significant compliance costs. However, I do not believe the election should be available to every reporting company. Instead, the Commission should establish objective eligibility standards. Examples include: • at least five years as an SEC reporting company; • consistent profitability and/or positive operating cash flow over the last three years; • no material weaknesses in internal controls; • no SEC enforcement actions over the last five years; • minimum public float or market capitalization (over $1 billion) requirements; and The Commission shall consider excluding development-stage, pre-revenue, or other highly speculative issuers. Companies that fail to continue meeting these standards should automatically revert to quarterly reporting. In addition, a company could adopt semiannual reporting only if its board recommends it and a majority

of disinterested shareholders approve it. That would ensure the reduced reporting frequency reflects investor preferences rather than management's professed desire to lower reporting costs. Such a balanced approach would preserve transparency where investors need it most while reducing unnecessary compliance costs for mature, stable businesses. It would also lessen short-term market pressures without materially impairing investor protection. Thank you for considering these comments.

MaryEllen Schneider — Jul 4, 2026
Subject: File No. S7-2026-15 From: MaryEllen Schneider Keep quarterly reporting. This change would negatively impact investors. Thank you.

A Coleman — Jul 4, 2026
Subject: File No. S7-2026-15 From: A Coleman Transparency is key to ensuring that the public is informed and all shareholders have more equal access to corporate performance. Please keep quarterly reporting.

Akwai Hinman — Jul 4, 2026
Subject: File No. S7-2026-15 From: Akwai Hinman File No. S7-2026-15 To the Securities and Exchange Commission: As a retail investor nearing retirement, I am writing to express my strong opposition to the proposal to allow public companies to switch to semiannual reporting. My retirement security depends on a stable, predictable market. Reducing reporting frequency will severely harm market stability by causing massive stock volatility when earnings are compressed into just two releases a year. Furthermore, transparency from public companies is absolutely non-negotiable. Individual investors like myself need regular, reliable data to safely manage our nest eggs. Allowing big companies to hide their financial performance for six months at a time creates a dangerous information gap. This destroys the equal playing field, giving wealthy institutional insiders an unfair advantage over everyday investors. I strongly urge the SEC to do its job and protect the average American retail investor like myself -- maintain the mandatory quarterly reporting framework. Sincerely, Akwai Hinman US Citizen

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Alan R Mercer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Alan R Mercer I stand against reducing reporting frequency from quarterly filings. The increase in insider trading and hiding of negative financials and sustainability of companies does not benefit smaller investors, especially those now dependent upon 401K, 403B, Roth Plans, and other non-employer traditional retirement plans. Especially those whose plan includes default contributions in the form of employer stock. We don't need another Enron nor a lack of transparency that existed in the 1920s. When more and more people are increasingly dependent upon current information to make investment decisions to ensure their retirement stability as Congress flounders around on stabilizing Social Security, Americans do not need black box financial management that could put their savings at increased risk.

Allysa Martin — Jul 4, 2026

Subject: File No. S7-2026-15 From: Allysa Martin Transparency is critical at this stage of our country and business dealings. As an investor, it is imperative to have information regularly updated to government entities as well as as a show of good faith by companies. There is an administrative burden of filing quarterly, however, companies are well aware of the requirements and act accordingly. With the continued risk of insider trading and transparency becoming less and less, this is the wrong direction for the government to take.

Amanda Carlson Engineer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Amanda Carlson I am writing in opposition to the SEC proposal that would allow for semi-annual company financial reporting. As someone who is saving for retirement, I like to check my investment accounts quarterly. Checking less often seems too infrequent, but what will I be checking if companies don't report on their performance more than twice per year? How will my ETF keep a good balance if not everyone is reporting on the same cadence? Additionally, I have worked for a publicly traded company that used our peers' Form 10-Q to monitor our performance against our competitors. If this data is only available twice per year, companies may fall behind without realizing. Quarterly reports keep American companies on their toes and reveal slipping quickly, pushing American progress. With the rapid evolution of AI, I expect that routine quarterly reports are becoming less burdensome for companies, and they should be no trouble to maintain going forward. It is hard to imagine the burden of reporting exceeding the value of comparison within peer groups. Lastly, Americans have seen the destruction left behind when companies go bankrupt. Have we already forgotten about Enron? Have we forgotten the pain inflicted on the nation when companies "too big to fail" required bailouts? An ounce of prevention is worth a pound of cure, and CEOs take the threat of jail seriously. Do not give the appearance of reducing scrutiny of company financial statements, and do not let companies hide their struggles for six months. Thank you.

Andrew Dalesandro Engineering professional; investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Andrew Dalesandro I am opposed to proposed amendment which harms the general public and capital investors and only provides meaningful benefit to those with inside information and corporations with questionable accounting practices. Reducing disclosure will increase share price volatility, limit investors' ability to evaluate and provide feedback to company leadership about their stewardship of invested capital, and promote increased incidence of fraud and impropriety. The general public has an ever increasing amount of their net worth and savings held in brokerage and retirement accounts invested in public markets and weakening investor protections directly harms the general public. Public disclosures provide a valuable feedback mechanism from investors to company leadership to challenge assumptions, ask questions, and vote with their capital if they no longer trust the direction of leadership or the business. This proposal exacerbates the problem of insider trading for whom the existing system is already highly leveraged in their favor by extending public reporting durations. The stated benefit of reducing corporate reporting expenses is marginal; public markets are trading near all-time highs and corporations continuing to report record profits such that a reduction in reporting expenses will be negligible on the income statement.

Andrew Fore — Jul 4, 2026
Subject: File No. S7-2026-15 From: Andrew Fore Unfortunately the need for quarterly reporting and auditing is more important today than it has ever been. This rule change would open the door to

corruption and malfeasance.

Andrew Trosien — Jul 4, 2026
Subject: File No. S7-2026-15 From: Andrew Trosien I am NOT in favor of removing the quarterly reporting requirements. As it is, there is far too much opportunity for obfuscation, grift, and other activity that hurt retail investors. The SEC has very limited manpower to monitor, investigate, and prosecute companies that do not follow the rules and ethics as is, so giving them more months to hide from disclosure will not help. I understand the rationale, but the current system will not allow for the removal of quarterly reporting without significant risk of malfeasance.

Andrew Widlak none — Jul 4, 2026
Subject: File No. S7-2026-15 From: Andrew Widlak I am a small, individual investor and have been doing so for about 10 years. I am currently retired, I have an undergraduate engineering degree, an MBA, served in the U. S. Army for 10 years, then worked for a major bank in back office loan processing, then a major electronics manufacturing company, and finally 33 years for a defense / aerospace manufacturing company. I built my retirement funding based on the stock market. Of course, I rely heavily on the quarterly reporting to assess where best to place my money. More recently, with improving algorithms and AI, it is becoming tougher for individual investors to truly assess a company's performance, even with quarterly reports. Going to semi-annual reporting would put people like me at a further dis-advantage. of course, with the increasing usage of AI, we should be able to get daily financials . So, I would be opposed to lengthening the reporting period for company financials.

Ann Creek — Jul 4, 2026
Subject: File No. S7-2026-15 From: Ann Creek Ann Creek, too much can be hidden with longer periods of time. Keep it to at least quarterly reports

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ANNE M RUSSELL — Jul 4, 2026
Subject: File No. S7-2026-15 From: ANNE M RUSSELL KEEP QUARTERLY REPORTS KEEP IT SIMPLE

ANNE M RUSSELL Stockholder — Jul 4, 2026
Subject: File No. S7-2026-15 From: ANNE M RUSSELL KEEP QUARTERLY REPORTS

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous Individual investors are at a disadvantage. Extending reporting timelines further disadvantages individual investors. Businesses have developed automated systems to provide this reporting. The quarterly reporting forces companies to ensure their data and reporting are current.

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous Subject: Comment on File Number S7-2026-15 (Proposed Modifications to Filer Classifications and Semiannual Reporting)Dear Secretary,I am writing to express my strong opposition to the proposed rule changes under File Number S7-2026-15. While the Commission frames these updates as a method to reduce regulatory burdens, the proposed framework severely compromises market transparency and investor protection . Specifically, I oppose this proposal for the following reasons:Significant Information Gaps: Transitioning from quarterly Form 10-Q filings to a semiannual Form 10-S model creates a six-month informational vacuum. In today's fast-moving market, six months is too long for investors to remain blind to material changes in a company's financial health, cash flows, and operational risks . Widespread Loss of Sarbanes-Oxley (SOX) Section 404(b) Protections: Raising the Large Accelerated Filer (LAF) threshold from $700 million to $2 billion will reclassify the vast majority of public issuers as Non-Accelerated Filers. This exempts hundreds of mid-cap companies from the mandatory, independent auditor attestation of internal controls over financial reporting (ICFR). Independent audits are the bedrock of market confidence; removing them increases the risk of undetected accounting errors, financial restatements, and corporate fraud . Disadvantaging Retail Investors: Institutional investors have the resources to demand private updates and alternative data streams. Average retail investors rely entirely on public SEC filings. Reducing filing frequency and oversight directly hurts retail investors, tilting the playing field toward insiders and large institutions . Increased Market Volatility: Replacing predictable, quarterly reporting rhythms with extended six-month gaps will lead to massive earnings surprises. This lack of continuous visibility will inevitably drive up market volatility and increase the cost of capital for the very companies the SEC aims to help . The SEC’s core mission is to protect investors and maintain orderly markets. This proposal does the opposite by sacrificing market integrity for minor compliance cost savings. I strongly urge the Commission to withdraw this proposal and maintain the current quarterly reporting and accelerated filer frameworks . Thank you for considering my feedback.

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep quarterly (10-Q) reporting as mandatory. Quarterly disclosures allows me to gauge the health and trajectory of businesses as a retail investor. Longer gaps between reports will be a disadvantage to retail investors, while giving an edge to insiders.

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous As an individual, retail investor, I am strongly opposed to the proposed rule change to semi-annual reporting. This cuts small investors out of one of the only sources we have to evaluate a company’s financials. Keep it quarterly!

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous The move the semi-annual reporting reduces the information investors have and reduces transparency in the market. Making the move optional doesn't fix the issues because most investors don't have the luxury of opting out of companies that choose to reduce their reporting frequency. With index funds and etfs, changes that impact a handful of companies can impact large numbers of individual investors.

Anonymous — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous Just a regular person here; a simple investor. I prefer more information than less, and more frequent regular reporting. I see no need to lessen the amount of information available by condensing it into fewer reporting sessions. I want to be able to make decisions based on as current information as I can get. Make no changes.

Anonymous Blue collar tradesman — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous I am a blue collar tradesman who is SICK AND TIRED OF BEING FUCKED BY BILLIONAIRES. Keep quarterly reporting!!

Anonymous Na — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous I do not believe the reporting should change from quarterly to annually. Transparency is extremely important for confidence.

Anonymous Public Works Engineer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous Re: File Number S7-2026-15 — Semiannual Reporting Dear Members of the Commission, I am writing to oppose the proposed rule allowing companies to elect semiannual reporting on Form 10-S in lieu of quarterly Form 10-Q filings. My husband and I are both professional engineers with small children. We did not come from money — we built our savings and investment knowledge ourselves, and the majority of our life savings is in the stock market, invested with an eye toward retirement and our children's future. We understand the compliance burden quarterly reporting places on companies, but that burden is a reasonable cost of accessing public capital markets, and companies should staff accordingly. Any time or cost savings from less frequent reporting is unlikely to be passed on to shareholders as added value; it is far more likely to be absorbed internally, including into executive compensation. What this proposal does shift, clearly and directly, is risk onto investors. Even though the rule is opt-in, it will still create a two-tier market: some companies reporting quarterly, others only twice a year. That makes it harder for ordinary investors to track deteriorating fundamentals in real time, widens the information gap between filings, and increases the odds that problems surface as a large, sudden shock rather than a gradual, visible trend. For retail investors managing our own retirement savings without teams of analysts, that added opacity is a material risk we did not choose to take on. If this rule is adopted, we would seriously reconsider continued investment in any company that elects semiannual reporting, and would likely divest from those companies in favor of ones that maintain quarterly transparency. We do not believe we are alone in this. We respectfully ask the Commission to vote no on this proposal and preserve mandatory quarterly reporting. Sincerely, A professional engineer, wife, and mother of two.

Anonymous US Air Force — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly oppose any effort to replace quarterly financial reporting with semiannual reporting for U.S. public companies. Retail investors deserve timely access to financial information and a fair opportunity to make informed decisions—not longer

periods of silence between required disclosures. I have served on active duty in the United States Air Force for 26 years and currently serve as a Chief Master Sergeant. I submit this comment solely in my personal capacity as an individual retail investor and do not speak on behalf of the Department of Defense or the United States Air Force. Like millions of Americans, I have spent decades working, saving, and investing for my family's future and eventual retirement. I am a long-term retail investor—not a day trader—and I rely on timely, standardized public disclosures to make informed decisions about where I invest my money. Requiring investors to wait up to six months for standardized financial information would be a significant step backward for market transparency. Large institutional investors have teams of analysts, sophisticated research tools, industry networks, alternative data, and greater access to company leadership. Ordinary investors do not. We rely heavily on public financial disclosures. Reducing the frequency of those disclosures would widen an information gap that already exists between Wall Street and Main Street. I do not accept the argument that quarterly reporting is incompatible with long-term thinking. Companies can manage for the long term while remaining accountable to their shareholders every quarter. If the reporting process is unnecessarily burdensome, simplify it. Do not solve that problem by giving investors less information. Access to America's public capital markets comes with responsibilities. Regular transparency should be one of them. After 26 years of military service, I understand that accountability and transparency are not burdens—they are responsibilities that come with being entrusted with something important. Public companies are entrusted with the capital of millions of Americans saving for retirement, education, and their families' futures. The SEC's mission includes protecting investors and maintaining fair and efficient markets. Reducing the frequency of standardized financial reporting would move in the wrong direction on both fronts. I respectfully urge the SEC to preserve quarterly financial reporting requirements. Retail investors deserve timely information and a level playing field—not six months of silence.

Anonymous CPA — Jul 4, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against this ruling as this puts the average every day investor at a significant disadvantage with delay in public knowledge. Only those with insider information will profit and is incredibly unfair.

Anonymous US Citizen — Jul 4, 2026
Subject: File No. S7-26-18 From: Anonymous In today's day and age, with ready access to digital technology, even AI, it is unfathomable that reporting quarterly earnings or disclosures could be considered a burden by anyone. A better proposal would be to automate the system (if it isn't already) and require monthly reports. To claim a report isn't necessary because companies voluntary do something is also naive, incompetent, or intentionally deserving to the American people. Nothing voluntary is guaranteed and the purpose of government is to protect individual humans. Hiding this information only benefits inside traders and rich CEO/company leaders who know something is wrong and want time to devest before hanging their investors and employees out to dry. Either keep it quarterly or make it monthly.

Barbara Irrer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Barbara Irrer I respectfully oppose replacing quarterly reporting with semiannual reporting. As an individual investor, I believe receiving financial information every quarter helps me stay informed about the companies in which I invest. Less frequent reporting would reduce transparency and leave investors with fewer opportunities to evaluate company performance

and changing business conditions. Financial markets move quickly. Six months is a long period without formal financial reporting, especially during times of economic uncertainty. Less frequent reporting could increase speculation, rumors, and market volatility because investors would have fewer reliable updates from companies. Quarterly reporting also promotes accountability by encouraging management to communicate regularly with shareholders. While companies may incur reporting costs, those costs should be balanced against the benefits of maintaining investor confidence and market transparency. If the Commission believes some reporting requirements are unnecessarily burdensome, it may be more appropriate to simplify quarterly reports rather than eliminate them altogether. Regular, reliable financial reporting remains one of the strengths of U.S. capital markets, and I encourage the Commission to preserve quarterly reporting. Thank you for considering my comments.

Benjamin Luera — Jul 4, 2026
Subject: File No. S7-2026-15 From: Benjamin Luera This is so wrong. No one in business has the write to keep critical information of this nature from investors. Business that do are most likely a week away from closing their doors and those people in the know will be notified ahead of time to allow them to pull out all their investment. This is wrong and was not a good idea at all.

Bill Oliver Bill Oliver — Jul 4, 2026
Subject: File No. S7-2026-15 From: Bill Oliver Why are they doing this?

Bob Rion — Jul 4, 2026
Subject: File No. S7-2026-15 From: Bob Rion I am a retail investor and I oppose the proposal allowing companies to replace quarterly 10-Q reporting with semiannual reporting. Quarterly disclosures are the only standardized information I receive to evaluate my holdings and manage retirement risk. A six-month gap would leave retail investors blind to deteriorating financials, rising debt, or operational failures until problems are already severe. Longer reporting gaps also increase fraud risk. Enron’s collapse demonstrated how hidden liabilities and off-balance-sheet structures can grow for months without detection when disclosure is weak or delayed. When transparency breaks down, insiders act on information the public never sees, and retail investors pay the price. The “optional” nature of the proposal does not protect investors. Once large issuers switch to semiannual reporting, others will follow, and transparency will decline across the market. Any issuer cost savings are small compared to the harm caused by reducing the only guaranteed information retail investors receive. I urge the SEC to maintain quarterly reporting requirements. Bob Rion Omaha, Nebraska Retail Investor

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Bob, small money trader — Jul 4, 2026
Subject: File No. S7-2026-15 From: Bob, small money trader This is a nonsensical rule, many small time traders will just leave the market

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Brian Dettmer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Brian Dettmer Full transparency on a quarterly basis assists me

and resources I use as an individual investor. Lengthening the reporting period introduces increased uncertainty. I oppose this proposal.

Brian O'Connell none — Jul 4, 2026
Subject: File No. S7-2026-15 From: Brian O'Connell To the Securities and Exchange Commission: I am a small investor. I do my homework and try to keep up to date about the companies in which I own stock. But I need timely, current, public information to do so. Like other small investors, I do not have a paid portfolio manager or financial advisor. Better-connected people, with access to information that we "little guys" can't even dream of having, are positioned to profit when investing in public companies. By providing information on a quarterly basis, public companies are better held to account. It keeps the playing field somewhat level. Transparency makes it harder to hide information from those who will be hurt if something adverse is happening to a company financially. It makes treading on insider information more difficult. Sadly, fraud is a real thing and the "little guy" is hurt more often and worse by fraud. I read that this rule change might save a company $198,00/annually. Be serious. The benefits of quarterly reporting far outweigh the small cost. -Brian O'Connell

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Bryan Smith — Jul 4, 2026
Subject: File No. S7-2026-15 From: Bryan Smith This is a bad idea. You are tying to rig the system to benefit insiders and leave everyone else in the dark. What benefit does this serve other than to provide an advantage to the wealthy class?

C E McAllister Retired CFO, McAllister Machining, Retired VRC, State of OR. DHS — Jul 4, 2026
Subject: File No. S7-2026-15 From: C E McAllister Open the door for fraud again? NO THANK YOU! If I could manage it, so can our current company owners and CFOs! C.E. McAllister, retired, former machine shop owner (10 yr), retired realtor (10 yr), and 30+ yr retired state rehab counselor.

Carol Pierce Carol Pierce — Jul 4, 2026
Subject: File No. S7-2026-15 From: Carol Pierce It's should be illegal if it's not!!!

Carol Reiss None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Carol Reiss Do not stop quarterly reporting! Keep it like it is

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Carolyn Burns — Jul 4, 2026
Subject: File No. S7-2026-15 From: Carolyn Burns To the Securities and Exchange Commission: In a world where finance is moving so fast, where accurate information must form the basis for realistic and RESPONSIBLE decision making, truthful and accurate information must be available quarterly. Especially with cryptocurrency- the volatility of the trading market means the quarterly trends must be known. We don't have to change information gathering and keep businesses in the dark to learn to understand how to respond. Changing to bi-annual reporting is a slap in the face to most business and investors. It only serves a narrow, select group. It opens the door to fraud, money laundering

and abuses that do not protect investors. There is enough enough white collar crime in the world- especially at this time. Do not open the door wider for it.

Carolyn Lamb — Jul 4, 2026
Subject: File No. S7-2026-15 From: Carolyn Lamb Potential & current investors rely on quarterly statements to make decisions regarding what companies in which to trust their retirement and/or excess funds. SEC, through quarterly and other required filings, provide a critical source of information available upon which to base decisions. In today's fast paced world, quarterly reporting can be too late. Extending this period only exacerbates this issue. Electronic record and accounting systems eliminated much of the tediousness related to quarterly and other required filings. As the government entity providing oversight to this entire process, I implore to you to retain these important requirements. Thank you for the opportunity to comment.

Chad Jones — Jul 4, 2026
Subject: File No. S7-2026-15 From: Chad Jones I respectfully oppose the Commission’s proposed amendments that would permit public companies to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q. In my view, the proposal would reduce transparency in U.S. public markets. Quarterly reporting is not merely an administrative burden. It is a core investor protection mechanism that provides timely, standardized, comparable information about public companies. Moving from required quarterly reporting to optional semiannual reporting would reduce the frequency, timeliness, granularity, and comparability of public disclosure. The proposal is framed as flexibility for issuers. But from the investor’s perspective, it would reduce the minimum disclosure standard that has long supported confidence in U.S. capital markets. Public investors rely on quarterly Form 10-Q reports to evaluate operating performance, liquidity, risks, legal proceedings, internal controls, financial trends, and management’s explanation of results. Removing required Q1 and Q3 reports would make it harder for investors to identify emerging problems, compare companies, assess seasonality, and make informed investment and voting decisions. I am particularly concerned that this proposal would disadvantage ordinary investors. Large institutional investors, analysts, creditors, and other sophisticated market participants may have access to alternative data, direct management communications, or private reporting arrangements. Retail investors generally do not. A reduction in mandatory public disclosure would risk creating a two-tier information environment in which better-resourced market participants can fill information gaps while ordinary investors are left waiting months for standardized public information. Voluntary quarterly earnings releases are not an adequate substitute for Form 10-Q. Voluntary disclosures vary in timing, scope, format, accounting presentation, legal accountability, and comparability. Many earnings releases focus on selected metrics and management-preferred narratives. They do not provide the same standardized, reviewed, comprehensive, and legally accountable disclosure framework as Form 10-Q. A system that relies more heavily on voluntary disclosures would be less reliable and less comparable for investors. The proposal may also create an adverse-selection problem. Companies with strong performance, stable results, and high investor confidence may continue to report quarterly. Companies facing volatility, deteriorating trends, internal-control concerns, seasonality, or other challenges may be more likely to elect semiannual reporting. Investors are likely to interpret the election itself as a signal. That could result in valuation discounts, lower liquidity, wider bid-ask spreads, reduced analyst coverage, and a higher cost of capital for semiannual filers. I do not believe it is accurate to assume that reduced reporting will automatically increase shareholder value. In many cases, the opposite may occur. Less frequent standardized disclosure increases information risk, and information risk is priced by markets. Investors may demand a higher return to compensate for reduced transparency. That means the rule could reduce

stock values and impair shareholder wealth, particularly for companies that elect semiannual reporting and for investors who depend on timely public information. The proposal's cost-savings rationale is not sufficient to justify this reduction in transparency. Compliance costs are real, especially for smaller issuers, but the potential savings to issuers must be weighed against the broader market costs of reduced investor confidence, reduced liquidity, reduced price efficiency, and weaker capital allocation. Those market-wide costs are harder to quantify, but they are central to the Commission's mission of investor protection, fair and orderly markets, and capital formation. It is also not clear that many issuers would realize the full expected savings. Many public companies will still need to prepare quarterly financial information for boards, lenders, debt covenants, management compensation, internal controls, investor relations, and capital planning. If companies continue preparing quarterly information privately, the principal effect of the proposed rule would be to reduce what is disclosed to public investors, not necessarily to reduce the underlying economic burden. The Commission should also distinguish between quarterly reporting and quarterly earnings guidance. If the policy concern is short-termism, the more appropriate target is short-term earnings guidance and market practice, not the mandatory Form 10-Q. Investors can support long-term corporate strategy while still requiring timely, standardized financial reporting. Reducing the frequency of public disclosure would not necessarily encourage long-term thinking. It may simply reduce accountability. For these reasons, I urge the Commission not to adopt the proposed optional semiannual reporting regime. If the Commission believes Form 10-Q imposes unnecessary burden, it should pursue targeted simplification of Form 10-Q rather than reducing reporting frequency. A targeted approach could reduce unnecessary compliance costs while preserving the quarterly disclosure cadence that investors depend upon. At minimum, before adopting any change of this magnitude, the Commission should require stronger empirical evidence that the benefits to issuers would exceed the costs to investors, market efficiency, liquidity, price discovery, and capital formation. The current proposal does not meet that standard. U.S. public markets are strong because investors trust the disclosure regime. Reducing the frequency of mandatory disclosure would weaken that trust, increase information risk, and potentially erode shareholder value. I respectfully urge the Commission to preserve mandatory quarterly reporting.

Charity Auctions — Jul 4, 2026
Subject: File No. S7-2026-15 From: Charity Auctions Hi All Teams, My name is J. I am writing to propose a collaborative project focused on entertainment, fan advocacy, and accessibility. The goal of this initiative is to rally public support for various fan-driven petitions on Change . org. By working together, our teams can spread awareness, grow signature counts from thousands into millions, and eventually catch the attention of major media outlets and production companies. Ultimately, we hope to use the momentum from these campaigns to support disability rights, freedom of expression, and charitable fundraising. Below is a categorized list of the petition ideas. Please review these with your teams to see which projects you would like to co-promote or use for charity fundraising. Theme Parks & Attractions Bring back "Back to the Future: The Ride" (Universal Studios) Link: https : / / www . change . org / bringbackclassicbacktothefuturerideandbttf4dovecameronetc Bring back "Captain EO" starring Michael Jackson (Disney Parks) Link: https : / / www . change . org / DisneylandandEpcotCaptainEOreturnsforBlackLivesMatter Expand Star Wars Parks & Resorts globally Link: https : / / www . change . org / StarWarsLucasWorldThemeParksResorts23countries Universal Studios Hollywood future expansion ideas Link: https : / / www . change . org / harrypotterdiagonalleyuniversalstudioshollywood Retheme Tokyo Disneyland's Splash Mountain to Moana Link: https : / / www . change . org / DisneyMoanaChloe5Langliveactionrethemesplashmtntokyodisneyland Retheme Irvine Boomers / Build LazyTown Park in Seoul Link: https : / / www . change . org / rethemeboomerstolazytownparkandlazytownthemeparkkorea General Disneyland expansion and future attractions Link: https : / / www . change . org /

DisneylandResortAnotheradditionattractionsfutureprojects Live-Action Film Adaptations Anastasia Live-Action Film Link: https : / / www . change . org / disneyanastasialiveactionjohnnydepphelenmarieliotmovie Disney’s Pocahontas Live-Action Film Link: https : / / www . change . org / makedisneypocahontasliveactiondwaynejonsontherockandsofiacrnilovicdanicafilm Disney’s Frozen Live-Action Musical Movie Link: https : / / www . change . org / DisneyFrozenLiveActionMusicalMovieKelliePicklerDoveCameron The Polar Express Live-Action Film Link: https : / / www . change . org / ThePolarExpressliveactionfilmWillSmithChloeLangreimagined The Powerpuff Girls Live-Action Movie Link: https : / / www . change . org / ThePowerPuffGirlsLiveActionMovie Chicken Run Live Action film Link: https : / / www . change . org / LiloandStitchLaurenDonzisCobraSamuelJacksonLiveAction Disney’s The Ash Girl Film Adaptation Link: https : / / c . org / p5gcRbGJRM Music, Concerts & Live Events BTS for the Super Bowl Halftime Show Link: https : / / www . change . org / BTSSuperbowlperformance2022 PSY "This Is It" Last Concert Reunion World Tour Link: https : / / www . change . org / thisispsylastconcertusuk Wicked Musical Live in NY (Alternative Casting Lindsay Lohan & Park Eun Bin) Link: https : / / c . org / L4CYXqkcQj MJ The Musical Adapted Movie Link: https : / / www . change . org / MJTheMusicalMovieStarringJordanFisher KPop Demon Hunters Golden by Cirque du Soleil Link: https : / / c . org / 7MQV989dRw Disney’s Moana on Broadway Musical Link: https : / / c . org / WsTRgwy5Kr Television, Documentaries & Home Video Releases LazyTown TV Show Revival (Season 5 & 6 / Disney IP Acquisition) Link: https : / / www . change . org / p / magn%C3%BAs-scheving-bring-back-lazytown-tv-show Extraordinary Attorney Woo (Kdrama) Final Season 2 Link: https : / / c . org / CYt8w4dY5M Disney Descendants Sequels Advocacy Link: https : / / www . change . org / DisneyDescendants4 Taylor Swift Biopic Film Link: https : / / c . org / dyNqjjfSrw New Documentary Feature: Celebrity & Hair Loss Interviews Link: https : / / www . change . org / makenewdocumentaryfeaturewith5celebritiesinterviewwith2girlsabouthairabusivecrime The Spooky School (Korean Film 2000) Remastered Global Release Link: https : / / www . change . org / TheSpookySchoolKorean-filmstarringJeonhyejinghostgirlclassicelementary2000intilcjentertainmentglobsl Global VeggieTales DVD/Blu-Ray Box Set Release Link: https : / / www . change . org / VeggieTales50DVDandBluRayin10countriesIcelandUKJapanSouthKoreaandetc Back to the Future Escape Room Reality TV Series Link: https : / / c . org / HPhG7s8VJB Please take your time to look over these options one by one with your respective teams. Let me know your thoughts on potential fundraising strategies, or how we might begin cross-promoting these links on our websites. I look forward to hearing your feedback and solutions as soon as possible. Best regards, J

Charlene Brummer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Charlene Brummer People that care about corruption.

Charles Greenberg USA citizen — Jul 4, 2026
Subject: File No. S7-2026-15 From: Charles Greenberg The SEC proposed S7-2026-15 change does not pass the “smell test”. In your announcement of the change, you described the benefit to corporations as “determining for themselves” whether or not to file a quarterly report. If corporations want my money as investment in their company, they have an obligation to give me as much information as possible in as timely a fashion as possible. I do not want to be left in the dark with someone else handling my money. Your change is a step in the wrong direction. If anything there should be monthly reports instead of quarterly! Please refrain from making the change proposed in S7-2026-15. Thank you, Private investor, Charles Greenberg

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Charles Spindelman Retired Law Enforcement — Jul 4, 2026
Subject: File No. S7-2026-15 From: Charles Spindelman Comments attached. It's a recipe for disaster. There's a reason why this legislation was passed: Protection for "We the People". Do your duty and adhere to your faith of office, your oath to protect "We the People". Keep quarterly reporting mandatory.

Cheryl Neely Retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Cheryl Neely The proposed rule is a Horrible idea. My parents lived through the Great Depression, and the SEC rules have been established over decades to prevent abuses and manipulations by corporations. Consistent transparency into the health of a company and its financial footing for shareholders and small investors is critical for transparency and investor confidence. Bad, bad idea! Stop trying to only protect corporate CEOs and billionaires!

Chris Crescioli The Motley Fool Community — Jul 4, 2026
Subject: File No. S7-2026-15 From: Chris Crescioli As a small investor looking to maintain and grow my family’s nest egg, I need and demand factual details about the public companies I invest in. With the amount of digital noise and misinformation being generated by AI today it is more important than ever to have up to date facts. Delayed reporting simply hides these facts, which makes investment decisions more like gambling bets. Do the right thing and discard the idea of ending quarterly reporting. With modern computing capabilities and the large amount of money at stake, I would like to see monthly reports added. This could help reduce the amount of fraud, corruption, and insider trading risk.

Christa Heyward None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Christa Heyward The stock market has seen unprecedented increases since the Great Recession. This has caused more people to participate in day trading despite knowing little to none about the companies they’re investing in. This had led to a disconnect between the economy and the businesses traded and the stock market as an indicator of what the American economy. The only way to understand the status of companies is to read their quarterly reports. This informs investors and allows for an awareness of red flags that could be disastrous should reporting be decreased to 6 months. I want the people managing my retirement investments to have access to regular reporting in a timely manner.

Christine Fettinger — Jul 4, 2026
Subject: File No. S7-2026-15 From: Christine Fettinger Changing reporting from quarterly to every 6 months puts individual investors at much more risk of fraud incubating for longer and insiders selling based on information only they know that hasn't been publicly released. Where the 6-month 'standard' has been implemented doesn't have a great track record considering the 1.9 billion fraud that happened with Wirecard in the UK. Public accountability and transparency in this area should not be lessened. And those who would be most negatively affected are the individuals who don't closely follow the market whose retirements are there. I'm personally on track to retire; I've done all

the right things but becoming more lenient to corporations puts individual investors like me more at risk. Plus, wasn't this 6 month rule in place when the great depression happened? The economy is not in a great place now and this hasn't worked well in other countries. Please do not implement this rule change.

Chuck Orella Individual investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Chuck Orella I am strongly opposed to reducing the requirement to allow publicly held companies to report only twice a year on their financial state and projections. As a believer and investor in the US economy it is imperative to require companies to be transparent about their business. Allowing 6 months between statements will undermine my future confidence to invest.

Cindy Bryant- Peterson Retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Cindy Bryant- Peterson In 1955, companies only had to report twice a year. Stocks fell for 15 years. History says my portfolio pays the price. Mine, my Children’s & my Grand Children’s . Keep it Quartely.

Cindy Kratz Retiree — Jul 4, 2026
Subject: File No. S7-2026-15 From: Cindy Kratz I am submitting comments about the proposed rule changing reporting from 3 months, to semannually (or 6 months): S7-2026-15. I am a smal investor. I rely on my investments to cover expenses during retirement. A lot of events can affect a company's financial standing in 6 months. Some recent examples include: pandemics, elections, wars. Sometimes the events negatively affect financial status of companies while other events show potential upside opportunities. I support retaining the current 3 month reporting so that invesetors evaluate whether each investment is still appropriate.

Clifton Bethel Chiropractic Physician — Jul 4, 2026
Subject: File No. S7-2026-15 From: Clifton Bethel Dear SEC, There is absolutely no good reason why quarterly reporting should end, I want and need the SEC to keep monitoring quarterly to help protect my family’s investments. Twice a year reporting will only benefit those entities who seek to shield their untoward activities from regulatory oversight. You must not let this happen, the quarterly system has worked remarkably well in serving the public’s interests, and I strongly urge to to continue doing so. Thank you, Dr. Clifton Bethel

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Clint Colling — Jul 4, 2026
Subject: File No. S7-2026-15 From: Clint Colling If changes are made they should require more reporting not less. Insider information and related trading is running rampant.

Coleen R Abbott — Jul 4, 2026
Subject: File No. S7-2026-15 From: Coleen R Abbott The proposed change to bi-annual reporting is

absurd. How are investors to read earnings reports as well as the footnotes to assess their investments? Is the SEC now changing its mission from full disclosure by business entities, to protect financial criminals, such as Enron, Madoff? Is the change supposed to enable the 1% even more? Do not implement this change. It will dramatically change the confidence of the US Markets. And will hinder the individual's information of investments in the financial market! Does the SEC want our Markets to take a plunge? This change will do so. In making this change, the SEC will ruin the confidence of investors in the US Markets. Where will that lead us? DOWN. Think about it!

Courtney Teacher — Jul 4, 2026
Subject: File No. S7-2026-15 From: Courtney My name is Courtney. I am a middle school teacher. There is no conscionable reason why we should change the quarterly reports. Checks and balances are oversight. Oversight is needed to prevent fraud and manipulation. If the number of reporting periods is reduced, it is a clear indication that information is being hidden from the American public. Please do your job so that I can continue to do mine. Please do your job so that Americans can trust institutions.

D. Uranowski — Jul 4, 2026
Subject: File No. S7-2026-15 From: D. Uranowski Keep reporting quarterly; transparency is vital! The world has gone mad in recent years with certain political entities conducting themselves like our economy is the Wild West with checks and balances failing daily! With the Advent of AI and data centers changing the face of this nation and the world at the speed of light it is all the more crucial that transparency be maintained and not diminished! On this, the 250th anniversary of the founding of this nation we need to get back to upholding the principles upon which this country was founded! D.U. PA

Daniel Korkmaz Student, San Diego State University — Jul 4, 2026
Subject: File No. S7-2026-15 From: Daniel Korkmaz To the SEC, these proposed rule changes would be a disaster for the United States and another blow to the rights that the general public is owed. This country was founded by the people for the people and not for corporations to skirt around and abuse our money and trust. Your job is to ensure that the market is fair and transparent with the people and it is partially because of your oversight that America's economy is seen as a bastion of stability in a sea of corruption and instability. This rule would be detrimental to that reputation for numerous reasons such as allowing fraud to grow without oversight and giving companies more avenues to hide their own failures and mistakes along with other serious long term consequences that would effect all of us. Thus for all of these reasons, I ask that this rule does not take effect and that you keep it at the current three months.

Darian Carey Former Client Relationship Manager at a Wealth Management firm as well as former Banker — Jul 4, 2026
Subject: File No. S7-2026-15 From: Darian Carey This would be detrimental to every average investor and only helpful to those who commit insider trading, like congress and CEOs. Please stop giving our country away to the top 1%!!! They have more than enough already.

David G Zavetsky — Jul 4, 2026
Subject: File No. S7-2026-15 From: David G Zavetsky I do not agree on fewer updates....quarterly required updates should remain in place. Fewer updates means less info *I* have to make decisions based on markets and such, and it is already difficult enough to try and stay afloat investment wise . The required quarterly reporting needs to remain in place.

David Gnade Private investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: David Gnade The proposed six-month reporting gap is dangerous for individual investors. When public companies can hide financials for half a year, insiders and institutions will trade on information the public never sees. Retail investors end up holding the bag while sophisticated players mop the floor before anyone knows it's dirty. Transparency is the foundation of fair markets, and weakening it only increases asymmetry, volatility, and the risk of abuse. Public companies already prepare monthly financials. Off-quarters should deliver a stripped-down report — financials, cash, debt, KPIs — because quarterly filings have become bloated with disclosures nobody reads. Keep the full 10-K annual, keep investors informed, and protect the public — not the machine.

David hassell — Jul 4, 2026
Subject: File No. S7-2026-15 From: David hassell I strongly oppose letting public companies switch to semiannual reporting. This rule doesn't help everyday Americans. It helps issuers and large institutions who already have better access to information. Cutting required reports from four to two a year reduces transparency, widens the information gap, and makes it harder for workers and small investors to monitor the companies they own in their retirement accounts. If short-termism and compliance costs are the concern, fix those issues directly. Don't weaken one of the few protections that gives regular investors a fighting chance at fair information. Please keep quarterly reporting mandatory for all public companies.

Deborah Wing-Leonard — Jul 4, 2026
Subject: File No. S7-2026-15 From: Deborah Wing-Leonard In today's economy, changes happen rapidly. Reporting only every six months does not allow the public to make sufficiently-informed decisions about their investments. Publicly-traded companies should be required to publish quarterly reports to maintain appropriate transparency for stakeholders.

Dennis Chapman — Jul 4, 2026
Subject: File No. S7-2026-15 From: Dennis Chapman Reporting frequency should remain as it is now.

Diane Harper Retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Diane Harper If quarterly reporting is changed it will affect my investments. I am retired and what little I have invested is very important to me and to other retired investors. There is not enough transparency in investing when it comes to others handling your

money. I feel quarterly reporting need to stay just as it is so I can manage my investments!

Donald Kunz — Jul 4, 2026
Subject: File No. S7-2026-15 From: Donald Kunz I am against this proposal. Quarterly reporting has worked for over a century. Also, anything this administration proposes can only benefit big money at the expense of individual investors.

Douglas Gordon Maclean Motley,s fool — Jul 4, 2026
Subject: File No. S7-2026-15 From: Douglas Gordon Maclean I disagree with cutting the corporation reporting in half!

Edwin Kent N/A — Jul 4, 2026
Subject: File No. S7-2026-15 From: Edwin Kent As a private investor, I object to the SEC recommendation to move quarterly reporting to semiannual reporting. If anything, I would support monthly reporting.

Eleanor Sommer Retiref — Jul 4, 2026
Subject: File No. S7-2026-15 From: Eleanor Sommer As a retired business owner, I believe it is of paramount importance that public corporations keep shareholders apprised of their financial health. Millions of American have their life savings tied up in mutual funds. Moving from quarterly to semiannually is a dangerous decision.

Elizabeth Berry — Jul 4, 2026
Subject: File No. S7-2026-15 From: Elizabeth Berry I want my statements quarterly like it is now, Do not change it. Transparency is demanded.

Elizabeth DuVal — Jul 4, 2026
Subject: File No. S7-2026-15 From: Elizabeth DuVal Keep companies accountable! We need transparency in accounting. This action will not save companies much money, but it will make it much harder for the ordinary investor to know how a company is faring and whether they can trust the numbers enough to invest. Also, look to other countries who have tried this. How has it worked for them? (Hint- not so well.)

Elizabeth Sislak Retired CPA and accounting instructor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Elizabeth Sislak Timely financial reporting is critical for investors, especially retail clients. To reduce the frequency of required reporting allows corporations enough time to “massage” and “message” their results rather than provide transparency.

Eric Sudano — Jul 4, 2026
Subject: File No. S7-2026-15 From: Eric Sudano Subject: Comment on File No. S7-2026-15 – Opposition to Voluntary Quarterly Reporting To Whom It May Concern, As an individual retail investor, I am writing to strongly oppose the proposal to make quarterly reporting (Form 10-Q) voluntary. Eliminating mandatory quarterly disclosures severely harms retail investors and compromises market integrity for the following reasons: • Historical Necessity: Mandatory quarterly reporting was reinforced after catastrophic corporate failures like Enron. Regular, legally binding disclosures were established precisely because less frequent reporting allows massive accounting irregularities to go undetected. • Rapid Business Pivots: Six months is an eternity in the modern economy. Without quarterly updates, retail investors are forced to make decisions based on stale, obsolete data, completely missing material shifts in a company's financial health. • The Retail Information Gap: Institutional investors possess alternative data streams and direct access to management. Retail investors rely entirely on standardized SEC filings to level the playing field. Removing this requirement shifts immense risk onto the individual. • Reduced Capital Investment: If this rule is relaxed, I will have significantly less confidence in the equity markets. To protect myself from this heightened risk, I will likely reduce my capital allocations and invest less overall. I urge the Commission to maintain mandatory quarterly reporting to protect individual investors and preserve market transparency. Sincerely, Eric V Sudano, Individual Retail Investor Downingtown, PA 19335

Erica Anderson — Jul 4, 2026
Subject: File No. S7-2026-15 From: Erica Anderson am writing to express my strong opposition to the SEC's proposal to allow public companies to switch from a quarterly to a semiannual reporting framework (replacing Form 10-Q with the proposed Form 10-S). While this change is framed as a measure to reduce regulatory burdens and curb "short-termism," it will inherently disadvantage everyday retail investors, damage market transparency, and create a dangerous information vacuum. For over half a century, the 90-day quarterly reporting cycle has been the bedrock of the U.S. financial system, ensuring that public companies remain accountable to the public that funds them. Shifting to a six-month reporting gap poses several severe risks to ordinary investors: 1. Information Asymmetry and Insider Advantage: A six-month reporting window means corporate executives, board members, and large institutional investors with direct access will know the health of a company long before the public does. Six months is an eternity in the modern economy. This gap creates a fertile breeding ground for insider trading and leaves retail investors "the last to know," fundamentally undermining the SEC's core mission of investor protection. 2. Increased Volatility and Market Shocks: When companies only reveal their financial health twice a year, the data dropped during those disclosures will inevitably trigger massive, unpredictable swings. Rather than smoothing out market behavior, semiannual reporting will replace steady, predictable price discovery with explosive market shocks. 3. A "Comparability Nightmare" and Gaming the System: Because this proposal allows companies to opt in and out annually via a checkbox on Form 10-K, it will make peer-and-industry benchmarking incredibly difficult. It also creates a moral hazard, where companies facing a bad year may selectively opt into semiannual reporting to "go dark" and delay bad news, only to opt back into quarterly reporting when things improve. 4. Compromising the Strength of U.S. Markets: The U.S. capital markets are the most robust and trusted in the world precisely because of our rigorous disclosure requirements, not in spite of them. Diluting transparency to mirror less liquid international markets is a step backward.

Erika Paro — Jul 4, 2026

Subject: File No. S7-2026-15 From: Erika Paro I oppose the proposed shift to optional semiannual reporting (File No. S7-2026-15) and urge the Commission to keep quarterly reporting mandatory. Quarterly filings give investors timely, comparable information, and allowing companies to opt out weakens both transparency and accountability.

Feng Gu, Professor of Accounting and Law, University at Buffalo — Jul 4, 2026
Comments on SEC Proposal for Eliminating Mandatory Quarterly Reporting by Public Companies

By Feng Gu
Professor of Accounting & Law
University at Buffalo

I applaud the SEC's efforts to consider eliminating mandatory quarterly reporting by public companies. This proposal represents an important step toward reducing the regulatory burden of financial reporting while allowing public companies and their investors greater flexibility to determine the frequency and content of financial disclosures.

I specifically advocated this reform in my 2016 book, The End of Accounting and the Path Forward for Investors and Managers, where I wrote: "FOR CONSIDERATION: LIGHTEN THE REGULATORY BURDEN…Consider eliminating quarterly reporting, leaving semiannual (every six months) and annual reporting only" (p. 207). The book outlines several benefits of abolishing mandatory quarterly reporting, including lessening the pressure on corporate managers to prioritize short-term earnings at the expense of long-term value creation and diminishing incentives for earnings management. It also addresses concerns about the potential loss of information to investors by noting that market demand for key quarterly performance metrics—such as quarterly sales and cost of goods sold—can be satisfied through voluntary disclosures. Preparing these targeted disclosures would be substantially less costly than producing complete 10-Qs while still providing investors with the information they value most.

More importantly, I strongly support the SEC's plan to work with the Financial Accounting Standards Board toward the "goal of eliciting disclosure of material information and avoiding compelling the disclosure of immaterial information" in public companies' financial statements. In my view, improving the relevance of financial statements is even more important for investors than refining the frequency of reporting. The reason is straightforward: my own research, together with a substantial body of academic evidence, documents a persistent decline in the relevance of accounting information to investors over the past four decades. This deterioration in the quality and decision usefulness of financial reporting clearly warrants SEC's close attention and action. In the remainder of this comment letter, I discuss the principal factors underlying this decline and offer evidence-based reform proposals that could help restore the relevance of financial reporting.

1

The conceptual foundations of today's financial statements were developed during the industrial age of the early twentieth century, when physical and tangible assets were primary drivers of corporate value. They are, however, ill-suited to the twenty-first-century economy where technology, innovation, and other intangible assets have become the principal sources of firm value. Consequently, financial statements prepared under current accounting

standards no longer provide decision-useful information to investors for evaluating companies that invest heavily in knowledge, innovation, and other intangible assets because these critical assets are largely omitted from firm's financial reports as assets. As a result, key accounting information items—earnings and earnings-based metrics—are systematically distorted and provide unreliable and biased signals for investment decisions. Targeted reforms to financial reporting standards are therefore needed to restore the relevance of financial reporting.

In my book, I examine the root cause of this decline in depth and propose specific reforms to improve the relevance of financial reporting. The book presents comprehensive evidence documenting the sharp decline in the relevance of accounting information for U.S. firms since the 1980s, when the transition of the U.S. economy—and those of other developed countries—to knowledge- and intangible asset-driven economies began to accelerate. The evidence demonstrates that, despite a substantial increase over time in both the volume and variety of information required in financial reports—a regulatory trend acknowledged in this SEC proposal—the relevance of accounting information has continued to deteriorate over the past four decades.

For example, the usefulness of reported earnings—arguably the single most important accounting measure available to investors—has decreased by approximately 40% from the 1980s to mid-2010s. More broadly, the overall usefulness of 10-Ks, 10-Qs, and other accounting reports intended to facilitate investment decision-making has also diminished. The evidence presented in my book indicates that these reports collectively account for only about 5% of the information reflected in investment decisions. The disappearing relevance of accounting reports raises serious questions about the usefulness of the current financial reporting system and underscores the need for meaningful reforms.

The irrelevance of accounting reports for contemporary corporations is evident even to non-experts witnessing the prevalence of loss reporting by public companies. In 2019, approximately 46% of U.S. public companies were

reporting operating losses, and the percentage was even higher—about 70%—among tech firms. Taken at the face value, these staggering numbers of loss-reporting corporations would point to a miserable economic year. Yet the U.S. economy in 2019 was strong and healthy. No one can make sense of such a large-scale loss reporting by public companies operating in a strong economy. The growing disconnect between accounting reports and the economic reality of contemporary corporations highlights a fundamental problem with current financial reporting standards and their inability to provide reliable information about corporate performance.

In my recent research, I find that accounting-driven losses—defined as losses due to accounting rules that require firms to immediately expense investments in intangible assets—account for 50-75% of reported losses. Such losses have become increasingly prevalent in recent decades, coinciding with a steep rise of corporate investment in intangibles, including R&D, IT, brands, human capital, and organizational capital. The bias created by accounting rules that dismiss intangibles as assets is not benign. Instead, large spenders on innovative technologies—those ascending to industry dominance and charting the future—have severely distorted accounting profitability, including overstated and persistent losses. Prominent examples include Amazon, which reported

losses for eight straight years but grew sales by more than 7,500 times and became a household name. Similarly, Tesla had twelve years of loss by billions when it was working its way to mass produce electrical vehicle and revolutionize energy storage. The “losses” by these innovative companies had more to do with the accounting for their intangible investments than the lack of business success. Had the intangible investment of these firms been treated as assets, they would have been profitable enterprises worth more investor support.

Regulators, including the SEC, should be concerned about the dysfunctional financial reporting of our public companies. When out-of-date accounting standards prevent public companies from reporting their profitability truthfully, serious capital misallocation would occur, starving high-growth and successful businesses of the funds they critically need and depriving the public the opportunity to invest in promising businesses. Today, such harms would hamstring capital-intensive new enterprises that are at the forefront of the AI revolution, holding back the enormous economic and social gains to be unleashed by the revolution. For biotech and pharmaceutical startups inventing next-generation medicine and therapies, the harms of irrelevant financial reports would lead to capital starvations, slowing down or even preventing the breakthroughs in developing lifesaving medical treatments.

3

These adverse consequences, however, can be avoided if substantive reforms of financial reporting are implemented.

In my book, I propose a set of reforms aimed at improving the quality and relevance of accounting information provided to investors. These proposals are grounded in rigorous empirical analysis of the factors that contribute to the declining relevance of accounting information over time, as well as evidence on the types of information investors find most useful in evaluating modern businesses. I summarize two of the key proposals below.

The first proposal, aimed at restoring the relevance and integrity of financial statements, calls for the recognition of firms’ internally developed intangible assets. This change would eliminate the systematic bias in reported earnings and related information, thereby giving investors a more accurate view of firms’ profitability. It would enable innovative firms to communicate their performance more truthfully and could improve their access to public capital market by reducing the cost of capital. When combined with the proposed elimination of quarterly reporting, this reform can provide real incentives for the most innovative and consequential businesses to enter and remain in public markets. A win-win for both businesses and investors.

The second proposal calls for a new focus of financial reporting on the information that truly matters to investors: firms’ strategic resources and their economic consequences. Strategic resources are valuable, unique, and difficult-to-imitate assets that allow firms to achieve sustained competitive advantage, including patents, proprietary technologies, exclusive rights, loyal customer relationships, resilient supply chains, and strong brands. Equally important are the economic implications of these resources, such as the cost of developing, deploying, and preserving strategic resources, as well as their contributions to firm performance over time.

The proposed reporting framework would incorporate industry-specific financial and non-financial information, designed to help investors evaluate firms’ strategies, the extent of their execution by management, and the performance in achieving sustained competitive advantage. Because strategic

resources are predominantly intangible in nature for most firms, this proposal complements and reinforces the first proposal concerning the recognition of internally generated intangible assets in financial statements.

My book also offers other reform proposals aimed at further reducing the burden and cost of financial reporting while improving its relevance to investors. For example, the ever-increasing complexity of accounting reports

4

and the growing use of subjective and controversial estimates in these reports are such areas that can be streamlined to reduce the cost of preparing accounting reports without affecting their effectiveness. In fact, the evidence from my book and research by others indicate that complex information, particularly estimates, decreases the usefulness of accounting reports. Of course, my book also advocated the elimination of quarterly reporting as another way to reduce the regulatory burden of financial reporting.

My research emphasizes that improving financial reporting requires focusing on what matters most to investors—the content and information relevance of financial reports—rather than the frequency of reporting. If financial reports do not convey decision-useful information, changes in reporting frequency will do little to benefit investors. The proposals set out in my book and related research offer concrete ways to improve financial reporting, including the recognition of internally generated intangibles as assets and the development of a complementary reporting framework focused on firms' strategic resources and their economic consequences.

In closing, while I strongly support the SEC's consideration of eliminating mandatory quarterly reporting, I believe more substantive and fundamental changes to financial reporting are needed to restore the relevance of accounting information and strengthen investor confidence in financial reporting. In particular, financial reporting should place greater emphasis on intangible assets and other strategic resources that are central to firms' sustained performance. I respectfully hope the SEC will take a lead in this important reform.

Feng Gu
Professor of Accounting & Law
School of Management, University at Buffalo
Author of The End of Accounting and the Path Forward for Investors and Managers (Wiley, 2016)
Email: fgu@buffalo.edu

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Florence Field Social Worker and Mother — Jul 4, 2026

Subject: File No. S7-2026-15 From: Florence Field I'm a single mom of three kids with IDD, and a job in social work. Through a small windfall I am able to build a very small investment portfolio for each of my kids, for the hope of stability when I'm gone. I can only protect these investments by closely watching quarterly reports with my financial advisor to help me decide what to do with the money. If large corporations and investment firms are able to work in the shadows for most of the year, they have undue advantage, the financial system can more easily become unstable, and the savings to investors are so minimal I can't understand what they are. It's presented as all about saving companies money so that can transfer to investors, but realistically it won't find its way down to any of us. This proposal has not been a successful model globally and making those claims is not honest. I ask that quarterly reporting continue, so those of us trying to eke out small financial

protections for our families are able to watch what’s happening with our investments. And to better prevent fraudulent behavior on the part of Wall Street.

Forrest Barton Manufacturing — Jul 4, 2026
Subject: File No. S7-2026-15 From: Forrest Barton This is really bad. You should not change the reporting timeframe. It's only gonna make it harder for me to protect my retirement I am 37 years old, and I'm already looking at retiring. When I'm like 70 or 80, and even then, if that's with a decent part-time job, staying on top of my retirement, investments are super important, and this would hurt my ability. To make sure that I can take care of myself in my old age

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George Kolb Individual Investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: George Kolb As an individual investor, I value the certified and vetted quarterly financial reporting currently in place. While I can appreciate potential compliance savings that could result from moving toward semi-annual reporting, my understanding is that many companies would likely continue to report quarterly. This means that we could begin to have two different standards for public company reporting and investors would no longer have an independent way to assess and compare companies on a level playing field. I support continuing to require quarterly filings with the SEC for publicly traded companies.

Gilbert Rodriguez Grocery store worker — Jul 4, 2026
Subject: File No. S7-2026-15 From: Gilbert Rodriguez I, Gilbert Rodriguez who resides in the state of Colorado and is currently a grocery worker is concerned about not having the big corporations report their earnings statements to their shareholders as well as to the SEC. There has to be transparency in regards to their process of reporting their earnings or losses and should be done quarterly. If this process is altered, then this will lead to insider trading and corruption in the reporting process i.e. Enron.

Gordon Davis AA pilot — Jul 4, 2026
Subject: File No. S7-2026-15 From: Gordon Davis Keep the quarterly reports. Let the average person a chance to make money, not just the insiders. Gordon Davis, AA pilot.

Gregory Smith — Jul 4, 2026
Subject: File No. S7-2026-15 From: Gregory Smith As an active investor in public companies I rely heavily on quarterly reporting to make informed investment decisions. Quarterly reporting is necessary to monitor the health of the companies I invest in, provide transparency to company decisions, actions, and profitability in a timely manner. It holds companies accountable to their investors and stockholders. I strongly urge the SEC to keep quarterly reporting mandatory for all public companies.

H Tempest — Jul 4, 2026

Subject: File No. S7-2026-15 From: H Tempest I oppose Proposed Rule S7-2026-15 because reducing required financial reporting from quarterly to semiannual intervals would diminish transparency for investors. Timely, consistent disclosure is essential for efficient markets, informed investment decisions, and investor confidence. Quarterly reporting helps identify changes in a company's financial condition, operational performance, and risks before they become more significant. Extending the reporting interval to six months would increase information gaps, potentially benefiting insiders and sophisticated market participants over ordinary retail investors. While reducing compliance costs is a worthwhile goal, those savings should not come at the expense of market transparency and investor protection. I encourage the SEC to preserve quarterly reporting requirements while exploring other ways to reduce unnecessary regulatory burdens without limiting the availability of timely financial information.

Harold Ho — Jul 4, 2026
Subject: File No. S7-2026-15 From: Harold Ho I am writing to strongly oppose File No. S7-2026-15. Creating a six-month reporting blind spot does not stop the demand for data; it simply ensures that only elite institutional players and corporate insiders possess it. While retail investors rely on regular, standardized public disclosures to level the playing field, hedge funds will bridge this 180-day gap by purchasing expensive alternative data—like credit card tracking and supply chain analytics. Furthermore, extending the reporting window creates massive insider trading blackout periods, naturally incentivizing management to utilize less transparent, non-public channels to signal company health to preferred Wall Street desks. This proposal directly degrades market integrity, widens information asymmetry, and hands a severe, structural advantage to insiders at the direct expense of everyday retail investors. I urge the Commission to reject this change. Respectfully Submitted, Harold Ho

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Harry Marinakis — Jul 4, 2026
Subject: File No. S7-2026-15 From: Harry Marinakis I am retired, and I have to support my wife as well. My self-employed 401k is all we have. I want to know the name and title of the person who is proposing semi-annual reporting. I want a response. You must stick with quarterly reporting.

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heather bryse-harvey — Jul 4, 2026
Subject: File No. S7-2026-15 From: heather bryse-harvey In this age of fraud and deception we absolutely need to keep the quarterly rule!

Heidi G McDaniel — Jul 4, 2026
Subject: File No. S7-2026-15 From: Heidi G McDaniel In the interest of stockholders reporting should continue quarterly. Accountability is imperative. Thank you.

Helen Digenis-Bury — Jul 4, 2026
Subject: File No. S7-2026-15 From: Helen Digenis-Bury Please maintain the required quarterly reporting. Switching to less frequent reporting disadvantages regular people like me who have investments, and gives an advantage to the corporate insiders. Thank you.

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holly taylor — Jul 4, 2026
Subject: File No. S7-2026-15 From: holly taylor i am against the rule change. the public interest is best served by quarterly reporting, with the balance of effort for the corporation versus transparency and communication and security of shareholders and the public.

I. Siegel — Jul 4, 2026
Subject: File No. S7-2026-15 From: I. Siegel I'm a professor who will be dependent on my modest retirement savings. This rule-change proposal comes as we are currently witnessing our country slide backwards toward a cartoonishly amplified version of the Gilded Age. The corruption of the Robber Barons looks quaint in comparison with what we're facing today. What we need right now is far MORE transparency from corporations, not less. With the growing threat to social security's solvency, now you're threatening to weaken one of the key tools ordinary retail investors have to make decisions to ensure we have enough savings to survive after retirement? Longer gaps between reports allows fraud to fester and gives corporate insiders an unfair advantage while offering insignificant savings to companies. Places like Singapore that tried this move to biannual reports have faced so many problems they're looking to return to quarterly. Other markets with this change have also faced problems -- including fraud. We absolutely need to maintain this minimal quarterly disclosure requirement. It is unconscionable that anyone is considering cutting that requirement in half. If anything, you should be multiplying and expanding corporate transparency requirements.

Individual Professor of PA studies — Jul 4, 2026
Subject: File No. S7-2026-15 From: Individual This change allows for unfair trading practices that gives institutions advantages over individuals and provides even greater opportunity for insider trading, which is not nearly investigated enough.

Irene Stiebing None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Irene Stiebing Comments attached

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J Anderson — Jul 4, 2026
Subject: File No. S7-2026-15 From: J Anderson If you go through with this you are only protecting business, not people. Be transparent. Keep the reporting rules as they are.

J. Bilbro — Jul 4, 2026
Subject: File No. S7-2026-15 From: J. Bilbro Please do NOT allow publicly-traded companies to have the option of financial reporting on a semiannual basis. Please keep the current quarterly reporting requirement! Individual investors need the most current information on the companies in which they invest. They need more transparency into the financial workings of companies, not less. Changing the reporting requirement to semiannually will reduce the timeliness of information,

making it harder for individual investors to accurately evaluate the investment potential of companies. Quarterly reporting provides timely, standardized insight into each companies' fiscal health. As the rate of change of technology continues to accelerate, individual investors need information MORE often, not LESS often. The often cited CFA Institute Research & Policy Center study of the U.K.'s 7-year period of mandatory quarterly reporting showed that reporting frequency did NOT significantly impact corporate investment behavior. The study also showed that mandatory quarterly reporting DID have a positive impact upon the timeliness and quality of information available to individual investors - including increased analyst coverage, better and more timely information for evaluating a corporation, and improved accuracy of earnings forecasts. Please keep the current quarterly reporting requirement for publicly-traded companies!

Jack Bridwell — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jack Bridwell Keep reporting at 4 times per year. Reducing to twice a year is not in the best interests of investors.

Jacquelyn Harbert — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jacquelyn Harbert I am strongly opposed to the proposal to allow public companies to file financial reports twice a year instead of quarterly. I have been investing for more than 40 years. I use quarterly 10Q filings to research public companies (prospective investments) and to monitor public companies that I hold in my portfolio. 10-Qs are a PRIMARY information source that I use because they are reviewed by independent auditors, and the CEO and CFO both sign them and can be held legally accountable for its contents. The voluntary corporate communications that would replace 10-Qs carry none of that and, as such, I would be reticent to rely on such voluntary communications and "news" reports from business media sources. Receipt of 10-Qs twice a year is TOTALLY UNACCEPTABLE -- simply too infrequent to adequately inform investors of a company's financial results. I think investors around the globe will have far less interest in investing in American public companies if they are unable to obtain reliable financial reports, that company executive leadership attest to, on at least a quarterly basis. This proposal SHOULD NOT be implemented.

Jan Anglemyer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jan Anglemyer As a senior citizen, I and we, need all of our money in order to make ends meet/ pay our bills. Please do not end quarterly reporting.

Janet Anderson — Jul 4, 2026
Subject: File No. S7-2026-15 From: Janet Anderson I support maintaining quarterly reporting requirement for public companies. Regular financial disclosures promote transparency, accountability and informed decision-making for investors. As an individual investor I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements. Thank you.

Jean Ricketts — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jean Ricketts This proposed rule should NOT be adopted. The American public and shareholders need more timely information, not less, from public companies in which they are invested. I urge the SEC to keep the requirements for quarterly reporting in place.

Jennifer Frazier — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jennifer Frazier Keep quarterly reporting. Investors require the current information and greater transparency that comes with quarterly reporting so they are not relying on outdated information for their investments.

Jennifer Lewis — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jennifer Lewis The proposed rule punishes small investors and pension holders by reducing transparency and increasing incentives for corporate misbehavior in the longer waiting period between reports. Without better oversight, the current quarterly reporting should be at least a minimum requirement. They provide the only critical data for investor to make key decisions. If you want to encourage smaller businesses to go public, find another way to not put the public and our pensions at risk.

Jessica — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jessica As a casual day trader through Fidelity, even I can confirm less information on markets is a bad idea. Please keep quartly reports mandatory.

Jessica Seaton — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jessica Seaton I believe the general public should have more, not less information about companies it invests in. Quarterly seems about right. Any less would be too little information to be making informed choices as a shareholder. I don’t believe quarterly reporting is inhibiting companies to do well given how well the market has been doing. Reporting is part of running a business and keeping tabs on what is going on. As shareholders this is our way of monitoring our investments.

Jim Allie — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jim Allie To the Commission: I am writing as an individual investor to oppose the proposed rule that would permit public companies to switch from quarterly reporting on Form 10-Q to optional semiannual reporting on new Form 10-S. In my view, this change would materially reduce the transparency and timeliness of information that ordinary investors rely on to make informed decisions. I offer this perspective based on more than four decades of experience in high-reliability and highly regulated environments. I served 26 years in the U.S. Navy on nuclear submarines as a nuclear-trained electrician, where my daily work depended on timely, accurate, and repeatable reporting to manage risk. After retiring from the Navy, I worked in the pharmaceutical industry in project management and computer system validation, where compliance, documentation discipline, and audit-ready records are non-negotiable. In both settings, compressing or lengthening reporting cycles does not remove the underlying risk; it only shifts when and how that

risk becomes visible. Quarterly reporting is one of the most important tools that retail investors have to monitor the companies they own. Cutting the frequency of core financial disclosures in half would increase information asymmetry between insiders and the investing public, particularly between management and smaller, long-term shareholders who do not have access to Wall Street research or direct company contact. Less frequent updates would allow issues in performance, liquidity, or governance to compound unnoticed for longer periods and could delay market discipline when problems emerge. From my background in safety-critical operations and validated systems, I have seen repeatedly that problems rarely appear “all at once.” They show up first as small deviations in routine data and trend reports. When those signals are delayed or aggregated into larger time blocks, people discover issues later, not sooner, and the resulting corrective actions are more disruptive and more costly. Optional semiannual reporting would move the Commission in that direction by design. The proposal is also difficult to reconcile with the SEC’s investor-protection mission. I recognize that some issuers argue quarterly reporting encourages short-termism or imposes a disproportionate burden, especially on smaller companies. However, the Commission already has tools and flexibility to address specific disclosure burdens or to recalibrate particular line-item requirements without broadly reducing the frequency of core financial reporting for all investors. If the real problem is unnecessary complexity or boilerplate, then the solution should be targeted reforms, not less frequent disclosure. Allowing companies to “opt in” to semiannual reporting would also fracture the disclosure landscape. Some issuers would continue to report quarterly while others would not, making it harder for investors to compare companies on a consistent basis within an industry or across indices. That fragmentation would introduce avoidable complexity into portfolio construction, index methodology, and risk monitoring for both institutional and retail investors. In practice, companies facing weaker short-term performance could have an incentive to choose the less frequent reporting option, further skewing the information environment. I am particularly concerned about the impact on older and smaller investors who rely almost entirely on Commission-mandated reporting as their primary window into corporate performance and risk. Reducing the frequency of this information would weaken their position relative to large institutions and sophisticated traders who can supplement SEC reports with alternative data and direct access to management. As someone nearing retirement age myself, I value the stability, fairness, and predictability that come from a well-understood quarterly reporting regime that has served markets for more than half a century. In my Navy and pharmaceutical careers, when we had systems that worked reasonably well in managing risk, we were cautious about sweeping structural changes unless there was clear, evidence-based justification that the change would improve safety and reliability. I do not see such a justification here. The existing quarterly reporting framework is not perfect, but it is understood, broadly trusted, and central to how investors evaluate companies and allocate capital. The burden of proof should be on anyone proposing to materially reduce the flow of standardized financial information into the marketplace. For these reasons, I respectfully urge the Commission not to adopt the proposed optional semiannual reporting framework in File Number S7-2026-15. Instead, I encourage the SEC to preserve the existing quarterly reporting requirement and focus on targeted reforms that improve the quality, clarity, and usefulness of disclosures, while maintaining the regular cadence of information that investors of all sizes depend on. Thank you for considering my views. Respectfully submitted, Jim Allie Knoxville, TN Individual investor, retired U.S. Navy nuclear electrician, former pharmaceutical project manager and computer systems validation professional

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Jimmy Large Public Company Auditor, KPMG, CPA Candidate 4/4 Passed — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jimmy Removing quarterly reporting requirements for public companies will lower investors confidence in the markets. Insiders will know information 6-8 months before the public does and will have been able to act on it before hand. This will lead to lower market efficiency and an overall drop in overall market cap for companies. Repealing this will benefit only

the companies and insiders and will be a detriment to the public investor. Who it is our job to protect.

Jinny Karstenson — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jinny Karstenson We have seen an airline fail in 2026. It does not seem prudent to allow businesses to operate unchecked for half a year. Businesses failing ruins multiple people's lives. Keeping the rules quarterly is best for the economy. Less regulation is a formula for more failure, more secrecy, and then unpleasant surprises and consequences for the majority of people employed by a company.

Joan Hooper retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Joan Hooper Changing reporting requirements from quarterly to semiannual goes against two of the three missions of the SEC. First, it fails to protect investors. It is bad for oversight and transparency. Six months without scrutiny is too long, allowing too much time for small problems to grow. Second, it fails to maintain fair, orderly and efficient markets. Without quarterly reports of earnings company valuations will be based even more on guesswork, and the market will become even more volatile. In addition, it is unfair to "small" or retail investors. Quarterly reports help to level the playing field for investors who are not privy to industry gossip and who cannot afford research teams to stay abreast of the latest developments. Without quarterly reports, large institutional investors have an unfair advantage in the market. Please do not reduce these reporting requirements.

Joanne Martin — Jul 4, 2026
Subject: File No. S7-2026-15 From: Joanne Martin Hold Corporations in check with quarterly signing!

Joel Dress NA — Jul 4, 2026
Subject: File No. S7-2026-15 From: Joel Dress For the sake of us "regular" investors, PLEASE keep quarterly reporting! Don't let this administration gut everything until there's nothing left in place for protections for citizens. Please. I'm writing this to you for my dad, who just turned 90 in April, he's been an investor his whole life as a businessman. He built a multimillion dollar printing company which he took over from his dad. At that time it was a small local printing company in Boston doing $30,000 a year in sales - he took over the company when he was about 21 years old. My Dad retired at age 40-45 . He's always been in the DOW, et al., and he recently got in on spaceX IPO. He built a Trust for the family many, many years ago. He's been extremely happy with the stock market (2025-). And the value of the dollar as being STRONG AND GOOD. When we talk we haven't talked about this proposal of eliminating quarterly reporting, but I'm quite sure he's fully aware of the significant dangers this could have regarding everyone's portfolio - this cannot happen. We must have protections by keeping the transparent quarterly reporting. My Dad doesn't have that many years left in his life. My mom died in 2008 from breast cancer, and the Trust he formed was for the protection of his family - I've got 2 younger brothers (I'm the oldest of 3). My Dad had been worried during past administrations, especially the last one, and this is the first time I've seen him more relaxed and happy in his decades long retirement. I want him to stay this way for however long he has left on this earth. My younger brother, Neil, ran his own company for a number of years until he retired, also at an early age - he did very well for himself, and he's even an investor also, and doing

pretty darn good. And because he's the only one out of the three of us with business experience, my dad appointed him as the trustee. I don't want any headaches for him as he manages our trust my dad worked so hard to set up. The trust was setup for the males in our descending family, and to be active for the next 350 years, I believe that's what it is. So that's pretty much my story. I wanted you to know my perspective, and from what little I know, there's enough inherent risk with investing in and of itself, please don't add to the risk by dismantling the Quarterly Reporting Rule that was put in place after the 2008 DISASTER which was the direct result of allowing companies not to be transparent with its investors - we need to keep the frequent, transparent financial reporting, it's the only way to hold the accountability line. Please, PLEASE Save Quarterly Reporting! ❤ Joel D. Bradenton, FL

John Day American Stockholder — Jul 4, 2026
Subject: File No. S7-2026-15 From: John Day The ability to review Company information throughout the year is very important. Changing from a quarterly to a semi-annual period reduces transparency and acts against the ability of regular stockholders to follow and understand the actions of the Company.

John Gregory — Jul 4, 2026
Subject: File No. S7-2026-15 From: John Gregory Please keep quarterly reporting for the SEC. I believe this will allow more careful accountability and corporate governance and more transparency for shareholders. Thank you, John Gregory

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John Stone — Jul 4, 2026
Subject: File No. S7-2026-15 From: John Stone I am an individual investor who wants timely and honest reporting from the companies I invest in. It is unwise to allow companies to not be required to inform their investors of the financial health of the company. Information is power and the investors deserve to have power in the companies they are partial owners of. Thank You, John Stone

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John Williams National Bank Examiner (retired) — Jul 4, 2026
Subject: File No. S7-2026-15 From: John Williams NO on proposed Rule S7-2026-15 I am opposed to returning to semi-annual financial reporting for public companies. It is imperative that quarterly and annual reporting be maintained. Quarterly reporting provides the timely information needed to make informed decisions on investing and corporate governance. Thank you.

John Womack Retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: John Womack More fraud against the regular citizen.

Jordan Lunda — Jul 4, 2026
Subject: File No. S7-2026-15 From: Jordan Lunda I am an individual investor, and I strongly oppose the allowance of a semi-annual report in lieu of a required quarterly report. As an individual investor,

I need as much transparency and information as possible into the companies in which I potentially choose to invest. Retail investors are already at a disadvantage when investing compared to broker-dealers and large institutions, and this will only serve to put retail investors at more of a disadvantage. Do not get rid of the 10-Q!

Josef Burger — Jul 4, 2026
Subject: File No. S7-2026-15 From: Josef Burger Please keep quarterly reporting. It assures that companies keep their status of projects, finance, and other things public so that investors, small or large, can adequately keep track of their investments, and the risks involved. It helps both the companies to keep their investors properly informed, and for the investors to make timely decisions about their investments. Hiding financial information in longer reporting periods allows for abuse and fraud that is not readily apparent, and will hurt smaller investors far more than giant investors who have their own sources and guesstimates of a firm's financial issues, both good and bad.

Kaitlin Lacey — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kaitlin Lacey Keep quarterly filing. News cycles and business cycles are so short these days. The public needs frequent information to make good decisions.

Karen Blum Registered Nurse (retired) — Jul 4, 2026
Subject: File No. S7-2026-15 From: Karen Blum I am opposed to the proposed change in reporting requirements. I remember the ENRON bankruptcy. Small investors, public and private pension funds, 401Ks and other holdings took a tremendous hit. Our entire economy took a hit. The bankruptcy occurred because fraudulent accounting flew under the radar. If anything, we need more transparency, not less. Thank you.

Karen Maass Retired physical therapist — Jul 4, 2026
Subject: File No. S7-2026-15 From: Karen Maass I am a retired physical therapist and have money invested in various areas. I look for regular reporting on my stocks , bonds and etc. I follow my earnings monthly, but how do I get any idea of how various companioes are doing if the reporting from the SEC is only semi-annually? I am not the only one, most investors prefer that the SEC continue with quarterly reporting rather than semi annual reporting. How can a person follow what is occurring with only a semi-annual report is completed. How does one plan out their retirement years?

Karen McDonald — Jul 4, 2026
Subject: File No. S7-2026-15 From: Karen McDonald Keep this quarterly and help protect the public interests!! Why would you change something working so well. Quarterly earnings ensure full transparency to the public and should definitely be maintained!!

Kate Executive Director of Interreligious Food Consortium — Jul 4, 2026

Subject: File No. S7-2026-15 From: Kate KEEP QUARTERLY REPORTING— Do not even think about changing it!! So much corruption— we need ACCOUNTABILITY!!

Katelyn Schmidt Educator — Jul 4, 2026
Subject: File No. S7-2026-15 From: Katelyn Schmidt Quarterly reporting should be the MINIMUM standard- but should be increased, not decreased. Reporting only twice a year is absolutely unethical.

Kathi Kitner — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kathi Kitner I remember Enron. I was impacted by the Florida Savings and Loan scandal. I live in a time right now where greedy behavior by individuals is leading to more corrupt financial behavior and therefore exposing many investors and others to risks greater than usual. Keeping quarterly reporting has not been burdensome in the past, or will it be going forward. It is a good accounting practice to report quarterly and should NOT be changed. Thank you for the opportunity to comment.

Kathleen Moylan Retired teacher — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kathleen Moylan Please keep SEC reporting a quarterly requirement. Investors need the information and we need to combat fraud.

Kathleen Weissenberger — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kathleen Weissenberger I am writing to express my strong opposition to the Securities and Exchange Commissions proposed rule that would allow public companies to opt out of quarterly reporting. Reducing corporate compliance costs should never come at the expense of market integrity and investor protection. If adopted, this rule will effectively re-privatize public market information, pricing out the everyday investor and turning back the clock on decades of transparency reforms. If required reporting moves from quarterly to semiannual, the period between official public financial updates doubles. During that longer gap, material business realities may develop well before ordinary investors receive full public accounting. Insiders, large institutions, and professional market participants may still have access to alternative data, management access, analyst networks, industry intelligence, and other channels. Ordinary investors are more dependent on standardized public filings. Companies are still required to keep up to date financial and report to boards. The actual savings from skipping a public filing are modest. The cost of worse information falls on me, the personal investor. I strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting. The health of our public markets depends on equal, timely access to information for all participants, not just the wealthiest institutions.

Kathy Milberg Taxpayer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kathy Milberg We believe the existing requirement of quarterly reporting should remain intact. Maintaining this will also help these entities stay on top of their operations and investments and increase their ability to respond quickly to any negative impacts sooner than later.

Kay Cowdin — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kay Cowdin It seems the opposite of transparency to reduce the frequency of reporting to semiannual. This is a fast paced world and quarterly reports are the minimum that are required to keep up.

Kelli Zsebehazy — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kelli Zsebehazy To whom it may concern: Please keep the current standard of quarterly reporting for public companies. Less frequent, semi-annual reporting will only decrease transparency, invite increased corruption, and result in economic damage. Quarterly reporting helps keep public companies accountable.

Kimberly Gosney Shareholder — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kimberly Gosney Quarterly reporting is essential for maintaining transparency, accountability, and investor confidence. It provides timely insight into a company's financial health, allowing shareholders, employees, and the public to make informed decisions based on current information rather than outdated annual reports. Regular reporting also encourages responsible financial management, helps identify potential challenges early, and promotes trust in the marketplace. Continuing quarterly reporting strengthens confidence in our financial system and supports fair, informed investment decisions.

Kimberly Malone — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kimberly Malone I believe that quarterly reporting should be maintained. It allows for more transparency in a timely manner and helps to inform and protect the interests of the common man who is impacted by corporate financial decision-making.

Kimberly McWilliams Nurse — Jul 4, 2026
Subject: File No. S7-2026-15 From: Kimberly McWilliams I do NOT consent to this happening as this is keeping us in the dark. When We The People have tone Right to be aware of what big corporations are doing!

LaBernice — Jul 4, 2026
Subject: File No. S7-2026-15 From: LaBernice I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Lei Zhang Computer Engineer, Rivian Inc — Jul 4, 2026
Subject: File No. S7-2026-15 From: Lei Zhang Dear Ms. Countryman, I am writing to express my strong opposition to the Commission’s proposed amendments that would permit public companies to replace standard quarterly reporting (Form 10-Q) with an optional semiannual reporting model (Form 10-S). While I understand the Commission's stated intent to alleviate regulatory burdens and curb corporate "short-termism," the proposed rule severely undermines the core mission of the SEC: protecting investors, maintaining fair and efficient markets, and facilitating transparent capital formation. Moving to a six-month reporting cycle threatens to degrade market integrity in the following critical ways: 1. Severe Information Asymmetry and the "Data Embargo" Risk U.S. markets are the gold standard of global capital precisely because of their rigorous transparency. Extending the reporting window to six months creates a massive information vacuum. Under current rules, a company can hold vital operational or material data (such as the loss of a major contract, deteriorating margins, or supply chain failure) until its next periodic report if it does not explicitly trigger a Form 8-K filing requirement. Under a semiannual model, a company could legally embargo material financial degradation for up to half a year. 2. Disadvantage to Retail Investors and Rise of Alternative Data Reducing mandatory disclosures will not stop the market from seeking information; it will merely privatize it. Sophisticated institutional investors possess the capital to purchase alternative data—such as satellite imagery, credit card tracking, and private web-scraping—to gauge a company's performance in real time. Everyday retail investors, who rely heavily on standardized, public SEC filings to level the playing field, will be left entirely in the dark. This directly contradicts the SEC's mandate to protect the retail investing public. 3. Increased Market Volatility and Higher Cost of Capital Rather than smoothing out market behavior, less frequent reporting invariably spikes volatility. When a company only opens its books twice a year, the market is forced to rely on speculation and rumors for 180 days at a time. Consequently, earnings announcements will trigger drastic, highly volatile price corrections. Academic literature consistently demonstrates that reduced transparency increases the risk premium demanded by investors, which will ultimately increase the cost of capital for the very corporations this rule aims to help. 4. Impaired Detection of Corporate Malfeasance Quarterly reporting serves as a critical, regular check-and-balance on corporate governance. Forcing management and independent auditors to review internal controls and financial statements every 90 days acts as a vital deterrent against accounting manipulation and fraud. A six-month reporting gap gives bad actors prolonged opportunities to obscure structural vulnerabilities or financial misconduct before exposure. 5. Overstating the Compliance Burden in the Era of Automation The administrative cost savings cited in the proposal—estimated to be a fraction of a percent of a public firm's overhead—are overblown. In 2026, modern enterprise resource planning (ERP) software and artificial intelligence have drastically streamlined the aggregation of quarterly financial data and XBRL tagging. The marginal compliance savings gained by skipping two 10-Q filings do not justify the immense loss of public market transparency. Conclusion The 90-day reporting cadence has underpinned the stability and growth of the U.S. financial system for over half a century. Allowing companies to retreat into a six-month black box will erode investor confidence, drive up capital costs, and disproportionately harm retail market participants. I strongly urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework that ensures our markets remain the safest, most transparent, and most liquid in the world. Sincerely, Lei Zhang

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Leonora Huffman — Jul 4, 2026
Subject: File No. S7-2026-15 From: Leonora Huffman Keep accountability as it is now.

Les Bolton Realtor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Les Bolton Regarding S7-2026-15 Transparency is key in all business dealings especially those that lives and livelihoods depend upon; including retirees who have considerable stock investments. Quarterly reporting is essential to keep investors informed about stock performance and corporate risk. Do not allow companies to keep their books secret for up to six months. Keep quarterly reporting. S7-2026-15 makes misappropriation of funds, theft and corruption easier to hide and more difficult to detect.

Leslie rivera — Jul 4, 2026
Subject: File No. S7-2026-15 From: Leslie rivera If the SEC is in the up and up there is no reason to reduce transparency. The SEC attempts to change its current quarterly reporting to bi annual will not only greatly impact people's trust but clearly does not fully enact the agency's ability and obligation to inform citizens about the protection efforts on behalf of its investors, and how it worked to regulate the stock exchanges and brokerages, while enforcing laws against market manipulation and insider trading. By moving to biannualy, the agency is shifting who it is protecting. The agency is no longer looking out for the big and small investors but rather big business. That seems like the opposite of what the agency's true function. KEEP QUARTERLY REPORTING!!!

Linda Wehrly Investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Linda Wehrly We need accountability. Less reporting means less ability to invest confidently. Quarterly reporting should continue. As a retiree, I cannot afford to lose principal and need the better security of quarterly information.

Lisa McGinley — Jul 4, 2026
Subject: File No. S7-2026-15 From: Lisa McGinley Sure sounds like the idea of companies only required to report twice a year is a recipe for disaster. The American public is currently hyper aware of how corporations and individuals in power positions are out for themselves and not the American public. Stay with quarterly reporting. Maybe consider making in monthly.

Lisa Tyson — Jul 4, 2026
Subject: File No. S7-2026-15 From: Lisa Tyson Keep it like it is NOW. Course corrections can be done more efficiently with smaller chunks of data.

Loretta Fogg — Jul 4, 2026
Subject: File No. S7-2026-15 From: Loretta Fogg For the love of decency, integrity and financially responsible clarity, do not institute S7-2026-15 with six month reporting. Please keep the reporting quarterly. I'm not privileged enough to work for a company, union, state nor agency that offers a pension, aside from a 401K plan which lets us select various types of investing plans and mutual funds. If the U.S. drops quarterly reporting and share prices follow dropping share prices from an average of 26 times earnings to 16.5 times earnings as seen in parts of Europe with the 6-month reporting policy and even historically in the US from 1955 to 1970 and we as retail shareholders whose entire retirement is funded through 401k's and IRAs, AND the value of our investment is

follows suit and drops 38% or more due to devaluation and loss of liquidity that seem to pair with previous and current records for reporting every six months, then what I've worked and scrimped and saved to support myself in retirement will drop drastically in value, kids college funds will drop in value at the same time student aid funding is decreasing, and the US will end up with more people needing government assistance while officers in devalued (stock share value) companies collect more money and are enabled in hiding company problems for longer periods of time. The SEC is here to protect us and promote honesty, right? So keep quarterly reporting. The disastrous financial and mental impact on working people, retired people, and students present and future deserves clarity, not another chance for an Enron to cook the books with even less transparency.

Luanne Grandinetti — Jul 4, 2026
Subject: File No. S7-2026-15 From: Luanne Grandinetti I am a 71 year old lower end investor. I pour over my quarterlies and have just converted to online reports. Since finding out about this proposed rule I’ve dug into the issue. I’ve seen nothing to dissuade me from opposing this rule. My research shows that having these 3 times a year signed by the CEO keeps them accountable to their investors and employees. Do not implement this rule change. I am opposed.

Lynn Jardine USA citizen — Jul 4, 2026
Subject: File No. S7-2026-15 From: Lynn Jardine Please keep quarterly filing. Please keep the dynamic tension, too many white collar crimes are happening.

Lynne Adams — Jul 4, 2026
Subject: File No. S7-2026-15 From: Lynne Adams I'm a retiree, with investments, and do not support reducing the proposed changes to report filing. With the technology available today, I do not see quarterly reporting as an undue hardship on any entity. It is information investors need to make decisions regarding their apportioned wealth into markets that undergirds every public traded entity.

Maggie T — Jul 4, 2026
Subject: File No. S7-2026-15 From: Maggie T I oppose this motion

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Mareen Bonner — Jul 4, 2026
Subject: File No. S7-2026-15 From: Mareen Bonner Facebook post

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Margaret Roberts — Jul 4, 2026
Subject: File No. S7-2026-15 From: Margaret Roberts Please keep reporting quarterly. Investors need to know what's going on at least four times a year. With AI and new technology and such a volatile world with so much happening so quickly, a lot happens in three months. If anything, reporting should be more frequent, not less. What are you trying to do, rob us?

Margaret Stanley — Jul 4, 2026
Subject: File No. S7-2026-15 From: Margaret Stanley I am in opposition to this proposal as it leaves investors in the dark and too much room for fraud.

Margret Pelletier — Jul 4, 2026
Subject: File No. S7-2026-15 From: Margret Pelletier Investing is ownership. As an investor I partially own 100s of companies. As an owner I deserve regular, transparent communication from each of these businesses. Less information and less frequent information creates ill-informed owners and increases uncertainty and volatility.

Maria Giel — Jul 4, 2026
Subject: File No. S7-2026-15 From: Maria Giel It is the right thing to do. Keep quarterly reporting to protect the investor safe! We do not want another Enron! Maria Giel Pittsburgh PA. Bus Driver for the local school. We as Americans are tired of being g ripped off by white collar crime. Keep quarterly reports coming ASAP!

Marie — Jul 4, 2026
Subject: File No. S7-2026-15 From: Marie My employer has become handcuffed by Wall Street. They consistently make short-term decisions to make sure quarterly earnings meet analyst guidance so their stock price can be maintained or increase. They no longer invest in innovation; they focus on short term sales. Moving away from quarterly reporting would give them time to actually focus on investment and innovation.

Mark Darrah Attorney — Jul 4, 2026
Subject: File No. S7-2026-15 From: Mark Darrah Companies that seek financing from the public should provide more transparency, not less. The less transparency, the more speculation and possible manipulation. Stocks that sell with less reporting are inherently more risky and sell at discount to US stocks. No one would really benefit from eliminating quarterly reporting. The SEC should not change the established reporting requirements.

Mark Warme — Jul 4, 2026
Subject: File No. S7-2026-15 From: Mark Warme Hello, I am for changing quarterly reporting to every six months. This would focus managements attention on more long term results instead of short term results. Most individual investors hold stock for a while whereas Wall Street type of firms tend to trade more frequently based on quarterly results. This will smooth out the stock market from quarterly fluctuations to semi annual fluctuations. While it is possible that the fluctuations will be larger, at least they will be less frequent and may make it easier for new and existing individual investors to bring new money into the market. There are people who will benefit from this change as their biggest concern now is the market fluctuations. If the market fluctuates less then there will be more people willing to invest. Thank you for your time in reading this, Mark

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Martha Shujts — Jul 4, 2026
Subject: File No. S7-2026-15 From: Martha Shujts I am strongly opposed to revising the reporting period from quarterly to semi-annually, even if the change is optional for companies. Events that may have major impacts on a company's financial situation occur regularly in this fast-paced world. Investors should learn about the impact of such events from company leadership sooner rather than later.

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mary poole — Jul 4, 2026
Subject: File No. S7-2026-15 From: mary poole Transparency is the foundation of trustworthy business. Going from quarterly to semi annual reporting is not in the best interest of those purchasing stocks. It allows for too much time to pass before course correction can be made. We should stick with the current cadence.

Maryellenj Viola — Jul 4, 2026
Subject: File No. S7-2026-15 From: Maryellenj Viola You. Must. Be. KIDDING. Less transparency is NEVER a good thing, especially in the financial realm. Keeping the average Joe in the dark while allowing the insiders free reign will only shield and protect Monolithic-Whatever. DO NOT CHANGE THIS RULE. There is already enough sleight of hand and outright fraud in the corporate world. Do not make it easier for them!

Maura Scientist — Jul 4, 2026
Subject: File No. S7-2026-15 From: Maura NO! NO! NO! Do I really need to say anything else?Guy y

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Melissa Major — Jul 4, 2026
Subject: File No. S7-2026-15 From: Melissa Major I use quarterly reports to manage my retirement investments. I make adjustments and need to have accurate and expedient information. I do not support moving to a 6 month schedule.

Michael Farley Shareholder of several companies — Jul 4, 2026
Subject: File No. S7-2026-15 From: Michael Farley As a shareholder in several companies, the performance of which directs my livihood as a future retiree, I am entitled to be made aware of company performance on a regular basis. Quarterly reporting provides this needed information. The cost of fewer investors would be much grater than the cost of reporting. Quarterly reporting also maintains accountability which prevents cases of fraud. PLEASE do not make this change!,

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Michael Perry — Jul 4, 2026
Subject: File No. S7-2026-15 From: Michael Perry Subject: S7-2026-15 I am submitting this

comment as an individual investor in response to the Commission's proposed rule allowing companies to elect semiannual reporting (Form 10-S) in lieu of quarterly reporting (Form 10-Q). I recognize the compliance cost burden that quarterly reporting places on public companies, and I support efforts to reduce that burden where it does not come at the expense of investor protection. However, I am concerned that the proposed shift from quarterly (three months) to semiannual (six months) reporting represents too large a jump in the interval between disclosures. Doubling the reporting gap increases information asymmetry, delays the market's ability to detect emerging problems, and disproportionately disadvantages less sophisticated investors who rely on periodic filings rather than other channels of company information. I respectfully urge the Commission to consider a middle-frequency alternative: a trimestral reporting option, requiring three filings per year on a four-month interval, rather than the current four filings per year or the proposed two. This alternative would still provide meaningful compliance cost reduction, roughly a 25 percent reduction in filings compared to quarterly reporting, while limiting the increase in the interim reporting gap to one additional month rather than three. This preserves a materially shorter window for identifying financial irregularities or emerging risk compared to a six-month gap, while still meaningfully easing the reporting burden on companies. I would ask that the Commission evaluate a three-tier reporting frequency structure, quarterly, trimestral, and semiannual, allowing companies and the market to weigh in on which frequency best balances cost and transparency, rather than limiting the choice to the current binary of quarterly or semiannual. Thank you for the opportunity to comment. Michael Perry

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Michael Veach — Jul 4, 2026
Subject: File No. S7-2026-15 From: Michael Veach It is absolutely shameful that you would allow these rich scumbags to talk you into this. We know that you are listening to them with this absurd idea. It doesn’t help anyone but them. It helps them defraud us. It wiped out our 401(k) and other savings. If you do this, I hope to see each and every one of you behind bars when the next administration takes the reins of this great country. You people cannot, shall not, and will not do this. I say no! The people say no.

Michael W Collier — Jul 4, 2026
Subject: File No. S7-2026-15 From: Michael W Collier As a longtime individual investor I have heard horror stories about what this proposed rule could allow. There is ENOUGH insider trading already, so please, please, make these entities report quarterly! Thank you!

Michio Nagata — Jul 4, 2026
Subject: File No. S7-2026-15 From: Michio Nagata RE: Proposal on Semi-Annual Reporting (File No. S7-2026-15) In today's volatile and fast-changing environment, the SEC, as a 'watchdog' of financial reporting, is becoming much more significant. I believe we are in the era of tightening the controls and transparency of those publicly traded entities. Please consider continuing with monitoring the financial reporting activities.

Mike Brennan — Jul 4, 2026
Subject: File No. S7-2026-15 From: Mike Brennan Having lived through the MCI and Enron scandals, and seeing so many people lives negatively affected, I believe we need more of

transparency not less.

Miyuki Vort — Jul 4, 2026
Subject: File No. S7-2026-15 From: Miyuki Vort Please do not change the reporting from quarterly to semi-annually. Keep corporations accountable and transparent as the rule intended.

Montherson L Saint Juste — Jul 4, 2026
Subject: File No. S7-2026-15 From: Montherson L Saint Juste I am writing to strongly oppose any proposal to move corporate financial reporting from a quarterly schedule to a semi-annual one. Reducing transparency strictly harms everyday retail investors and benefits nobody but Wall Street institutions. Leaving small-dollar investors in the dark for six months at a time opens a massive window for insider trading and informational asymmetry. By the time a regular citizen sees a company's financial health, institutions and insiders will have already traded on that information, leaving retail investors to hold the bag. The SEC's core mission is to protect investors and maintain fair markets. Catering to corporate lobbying by cutting reporting in half directly violates the trust of the American public and creates an unlevel playing field that screws over the average working man and woman.

Mushroomman of Motley Fool Retired Stock Invester — Jul 4, 2026
Subject: File No. S7-2026-15 From: Mushroomman of Motley Fool To protect me as a consumer/buyer of stocks, I need to have as much information as frequently as is possible!!! Who is being protected? Are you trying to save $$ for the companies, while costing me money as an investor?? Don't make it easier to cheat the little guy!!

Nancy C Jacobson Retired compliance lawyer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Nancy C Jacobson As a compliance lawyer for listed companies, I saw firsthand how the reporting requirements increase corporate attention to compliance and accountability. Besides providing more transparency to investors, the frequent reporting requirements keep businesses focused on conduct that could require disclosure — encouraging business leaders to make thoughtful, risk-based decisions. For that reason (and also as an investor), I oppose the changes proposed in S7-2026-15.

Neil Hochman None, retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Neil Hochman This is to express my opinion against the SEC changing corporate reporting rules from quarterly to semi-yearly. Corporations don't need this benefit or advantage.

Nicholas Armstrong — Jul 4, 2026
Subject: File No. S7-2026-15 From: Nicholas Armstrong We as investors rely on quarterly information to make decisions. If you allow longer gaps in reporting, this creates an unfair advantage

for corporate insiders. This reporting being "optional" will then become the norm because it would save companies money in filing, but investors need these regular updates to make informed decisions. The savings to companies aren't worth the cost to investors in the end.

Nicholas McGrath — Jul 4, 2026
Subject: File No. S7-2026-15 From: Nicholas McGrath Keep the reports quarterly. Semi-annual reporting hurts investors.

Nonie Ravenberg — Jul 4, 2026
Subject: File No. S7-2026-15 From: Nonie Ravenberg I oppose this rule change from quarterly reporting.

O.T. OKADA Retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: O.T. OKADA I'm against the proposed rule change. We need to keep quarterly reporting so small investors can make informed decision and protect their investments and retirement accounts. There is already too much insider trading, and less public reporting will make things less transparent.

Orsola A Capovilla-Searle Professor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Orsola A Capovilla-Searle I am adamantly against this proposed change. Less reporting creates less transparency for investors. Quarterly reporting is an important tool to protect against fraud, waste and abuse. Replacing quarterly reporting with semiannual reporting without changing review of the reports is a net loss for consumer protections.

Patricia Browning Retired Controller — Jul 4, 2026
Subject: File No. S7-2026-15 From: Patricia Browning I am NOT in favor of semiannual reporting. As an investor I rely on information being a available timely and quarterly is ok but 6 mths is too long without updated info. Having spent my career heading accounting I know the data is truly available monthly but for reporting quarterly is sufficient

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Pauline Angelakis — Jul 4, 2026
Subject: File No. S7-2026-15 From: Pauline Angelakis Quarterly reporting is good for all involved. No one wants to fly blind regarding their finances. If any company I have invested with switches to a reduced reporting schedule I will move my money to companies that stick with quarterly reporting.

Peter K. Pelayic — Jul 4, 2026
Subject: File No. S7-2026-15 From: Peter K. Pelayic This is absurd! You people need to grow a backbone, stand up to this corrupt administration and the cronies that are perpetuating the

“Oligarch” class in this country!

Peter Rozga Employee at the University of Minnesota — Jul 4, 2026
Subject: File No. S7-2026-15 From: Peter Rozga Quarterly reporting is critical to maintaining a minimum level of transparency and helps to maintain the public good and confidence in a system that is ripe for corruption and subterfuge. Making a change in this area will undoubtedly put you on the wrong side of history.

PII Information Assurance — Jul 4, 2026
Subject: File No. S7-2026-15 From: PII In this age of near real time access to data, reporting should have advanced to be more frequent than the current acceptable system of 10Q, quarterly reporting. 10S SemiAnnual reporting would be a regression into the annals of deceptive practices. SemiAnnual reporting would increase the length of time that a company’s directors or employees possess non-public information. Essentially having the potential of leaving the investor holding the bag of companies that are being disingenuous. Real time and 4Q reporting could uncover mis-deeds sooner….

Ramona Boston — Jul 4, 2026
Subject: File No. S7-2026-15 From: Ramona Boston Quarterly is barely keeping track of the corruption. We need more, not less, reporting!

Regina Billington None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Regina Billington I oppose this rule change. I invest in the stock market and feel quarterly statements help investors keep up with a company’s health in these turbulent times.

Rich Gallian — Jul 4, 2026
Subject: File No. S7-2026-15 From: Rich Gallian I do not support this, investors need accountability and frequent communication.

Richard Barratt Chartered Engineer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Richard Barratt This is a bad idea for small investors who rely on this data to make informed decisions. Please keep reporting quarterly.

Richard Grubbs — Jul 4, 2026
Subject: File No. S7-2026-15 From: Richard Grubbs Email notification.

Richard Merlino None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Richard Merlino I'm not in favor of only twice a year reporting. Keep reporting at 4 times a year.

Richard Saunders Laborer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Richard Saunders There are a lot of hard working people out there like me with a 401k that can't afford to have extra risks and losses when it comes to their retirement money. Nor can their spouses, if they have spouses who didn't work or worked only part time jobs to be able to contribute the majority of their time and effort taking care of the family and the household chores…they may have to depend on the 401k to supplement them at retirement age because their full retirement amounts will not be as high. If my wife gives up 35+ years of making a good income to dedicate her time and love to taking care of our family and running errands and making sure the house stays in order so that I can bust my butt to keep bills paid, their lives more comfortable, and have some left over in a 401k for us to enjoy our finals years together, or at the very least for her to be able to make ends meet without struggling at retirement should I pass away first…if my 401k goes down the drain because of this lack of transparency then all the hard work and sacrifices we put in to making sure we had a little more once we could finally rest, and rest easy, or god forbid if I'm gone and she doesn't have that to lean on an compensate for her sacrifices. I understand investments are risks, but this is adding unnecessary risk without giving the people a choice. This country talks up a big game about planning for retirements and employers have 401k benefits as added selling points for potential employees. It's not just me, it millions of people who's long term plans could be destroyed by this, and all they did was spend their lives dumping their time and efforts into investing in their futures and their families futures. Don't put this risk on us just to save a few bucks on the back end. We don't deserve it.

Rico Contreras N/A — Jul 4, 2026
Subject: File No. S7-2026-15 From: Rico Contreras Do not wish for quarterly reporting changes. Invaluable to investors and economic metrics.

Rita Amrhein Consumer — Jul 4, 2026
Subject: File No. S7-2026-15 From: Rita Amrhein I want all those involved to submit their reports monthly.

Rob Radcliff — Jul 4, 2026
Subject: File No. S7-2026-15 From: Rob Radcliff 1) Reduced transparency harms investors — Moving from quarterly to semiannual reporting widens the information gap between insiders and ordinary shareholders, increasing volatility, uncertainty, and mistrust, especially for smaller companies that already receive limited scrutiny. 2) There is no evidence that the proposed change solves short-term thinking — Research (including CFA Institute studies in the U.K.) finds that reporting frequency does not affect corporate investment behavior, meaning the SEC would be trading away transparency for a benefit that evidence says won't occur. 3) The proposal reverses progress toward fairness — Allowing companies to opt out of quarterly reporting moves away from the level playing field established by Reg FD; as critics note, major companies already file quarterly

without issue, and markets remain strong.

Robert Investor — Jul 4, 2026
Subject: File No. S7-2026-15 From: Robert I believe the reporting should be kept quarterly. There was a very good reason why after the Enron fiasco the quarterly reporting was implemented. Investors deserve to be timely kept abreast of corporate financials with which they are invested.

Robert A. Svoboda The Motley Fool Community — Jul 4, 2026
Subject: File No. S7-2026-15 From: Robert A. Svoboda I am 100% opposed to the proposed change away from quarterly reporting, I am a retired CPA that worked in public accounting for 40 years. I understand financial reporting, financial disclosures, and operational comments and related matters. Less regular public reporting and accountability will be, in my opinion, harmful to me personally and others like me, as active individual investors and market participants,

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Robert M Peters — Jul 4, 2026
Subject: File No. S7-2026-15 From: Robert M Peters I do not support the rule change.

Robert Michael Flanagan Public Citizen — Jul 4, 2026
Subject: File No. S7-2026-15 From: Robert Michael Flanagan I feel that the required reporting period for CEOs should continue to be reported Quarterly and not changed to Twice-a-year reporting as proposed. I feel it will reduce the timeliness of the reports if the reports are less frequently required to be filed.

Rodger Wittig — Jul 4, 2026
Subject: File No. S7-2026-15 From: Rodger Wittig Please keep quarterly reporting. Changing to semi-annual reporting results in an unnecessary lag in information used to make investment decisions. I am retired and depend on accurate timely information to balance my retirement portfolios.

Ron Abernathy Retired Business Executive — Jul 4, 2026
Subject: File No. S7-2026-15 From: Ron Abernathy Quarterly filing are a must to keep investors apprised of business health. Do not extend the time period between filings.

Russell Brown Fixed Income Portfolio Manager/Trader — Jul 4, 2026
Subject: File No. S7-2026-15 From: Russell Brown Investors need to see trends in asset quality, defaults, delinquencies, trends in sales, etc. If we do not see this information, there will be bigger surprises, causing greater volatility and reducing confidence in U.S. markets. There may be a "compromise" that provides the above without a formal earnings report, but let's not eliminate most

of the information we need.

Ryan Nowicki Stewart, Co-Founder & CEO, Pennant — Jul 4, 2026
Pennant
Ryan Nowicki Stewart
Co-Founder, CEO
ryan@getpennant.ai
55 Liberty Street
New York, NY 10005
getpennant.ai
Your Views. Your Values. Your Votes.
Via Electronic Submission
July 4, 2026
Vanessa A. Countryman
Secretary
U.S. Securities & Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15, Semiannual Reporting (Release No. 33-11414)
Dear Secretary Countryman:
Pennant respectfully submits this comment in response to File No. S7-2026-15, the Commission's proposal to allow reporting companies to file a single semiannual report on new Form 10-S in lieu of quarterly reports on Form 10-Q.1
As a market-wide service provider, we do not take a position for or against a change in reporting frequency. We write instead to offer the perspective of a technology company whose technology institutional investors use to read and analyze the disclosures this rulemaking concerns.
Pennant is an AI-native proxy voting and governance intelligence platform built for institutional investors, including global asset managers, public pension systems, and corporate retirement plans that safeguard the retirements of millions of Americans. Our platform applies tailored large-language models and structured data pipelines to SEC filings, including 10-Ks, 10-Qs, 8-Ks, 13-Fs, DEF 14A proxy statements, and N-PX reports, to generate independent, customized governance analysis and voting recommendations across institutional portfolios. Every voting recommendation generated through our platform to reflect our clients' investment views begins with issuer disclosures filed through EDGAR.
Pennant does not maintain a benchmark voting policy or house view that seeks to influence market outcomes, and we take no institutional position on whether companies should move to semiannual reporting. Reasonable market participants disagree in good faith on that question. Our interest is to describe what the proposal could mean for disclosure practice and for the growing use of AI to analyze filings.
The Current Record Reflects a Divided Market
The comment record reflects an engaged and divided market, and the substance on both sides is worth recognizing alongside the headline count. The docket includes support from major issuers and long-term market organizations, while institutional investors and investor advocates largely oppose the proposal.

A minority of commenters support the change. FCLTGlobal, which has studied structural short-termism in U.S. capital markets for more than a decade, described the proposal as "a meaningful step toward reducing structural short-termism" while noting several considerations for the

Commission.2 ExxonMobil, through its Senior Vice President and Chief Financial Officer, submitted a letter in support.3 The Business Roundtable and the U.S. Chamber of Commerce have argued for years that reduced mandatory frequency can lengthen management time horizons and lower compliance costs.4

Prominent executives have echoed these themes in public remarks. JPMorgan's Jamie Dimon has said he would welcome less frequent reporting, though he locates the deeper problem in quarterly forecasting rather than in reporting itself.5 Morningstar's Kunal Kapoor has supported the change on the condition that disclosure quality remain strong.6 And Occidental Petroleum's Vicki Hollub has said the quarterly cadence can make it difficult to convey the full arc of a long-term project.7

A larger group opposes it. The Council of Institutional Investors, whose members and associate members hold trillions in assets and represent the retirement savings of millions of pensioners, filed a detailed letter against the proposal. CII argues that quarterly, data-tagged financial statements, subject to auditor review and management certification, are central to the timely and accurate information flow that supports market quality, and that less frequent reporting would increase share-price volatility and short-term speculation.8 Other major institutional voices have filed in opposition as well, including CalPERS, the largest U.S. public pension fund9, and the CFA Institute10

. These organizations represent many of the most prominent institutional voices opposing the proposal.

AI is Already Reshaping Regulatory Analysis

We would point the Commission to the public comment-letter tracker maintained by Professor Tzachi Zach of The Ohio State University Fisher College of Business, which classifies letters on this proposal as they are filed and reports patterns in the docket.11 As of early July 2026, the individually classified letters run heavily against the proposal, with a small minority in support and a further set of conditional letters, alongside tens of thousands of form-letter submissions that are almost entirely opposed.

The tracker is valuable because it demonstrates how AI-assisted analysis can be applied transparently and reproducibly to large regulatory records: Professor Zach classifies each letter with a multi-rater large-language-model ensemble, the same kind of AI-assisted reading of regulatory text that our own work applies to disclosure. We cite the tracker because it provides a transparent and reproducible approach relevant to how the Commission weighs the practical effects of any change.

The Future of Disclosure Is About More Than Cadence

We recognize that the costs of quarterly reporting are not borne only by investors and analysts. For many issuers, particularly smaller and newer public companies, the preparation of quarterly reports consumes management attention and compliance resources that might otherwise support long-term growth. Today's debate extends beyond reporting cadence and cost. It also concerns whether investors will continue to receive authoritative, structured, and issuer-originated information in an environment where AI-enabled analysis, prediction markets, and other market-based signals increasingly shape expectations.

Whatever cadence the Commission adopts, the usefulness of interim reporting depends as much on the structure and completeness of what is disclosed as on how often it is filed. A well-structured, fully tagged semiannual report can be more useful to investors than a rushed quarterly one. Reducing frequency in a way that also weakens machine-readable disclosure, however, would cost investors more than the change in cadence alone. If the Commission proceeds, we therefore ask that it keep, at a minimum, the Inline XBRL tagging of interim financial statements, comparability across periods, and the completeness of the underlying disclosures. As the Commission recognized in adopting Inline XBRL requirements, structured disclosures

improve the accessibility, comparability, and usability of financial information for investors and market participants.12 Structured data is what allows investors of all sizes to run independent analysis, rather than leaving that capability to a few incumbents with proprietary data pipelines.

AI is Changing the Economics of Disclosure

One observation from our work is worth emphasizing. Several familiar arguments in this debate rest on assumptions about the cost of producing and reading interim information. Recent advances in large-language models have substantially reduced the cost of analyzing information from complex documents, increasing the importance of high-quality, structured source data.13 With the cost of extracting, comparing, and synthesizing disclosure information continuing to fall, the traditional argument that less frequent reporting saves analyst time may carry less weight, while the value of clean, well-structured source data continues to rise. Because AI systems increasingly serve as an initial layer of analysis across capital markets, issuers should expect that the structure, consistency, and machine readability of their filings will become increasingly important determinants of how information is interpreted and acted upon.

Regardless of reporting cadence, AI systems are only as reliable as the issuer disclosures on which they are built. In our experience building AI-native workflows for institutional governance workflows, retrieval accuracy and cross-period comparability depend more on consistent

structure and machine-readable formatting than on the marginal reduction in reporting frequency.

Finally, as these comments are submitted on Independence Day during our Nation's 250th year, we are reminded that the strength of U.S. capital markets has long rested on investor confidence in the quality of corporate disclosure and the accountability of public companies to their owners. Whatever reporting cadence the Commission ultimately adopts, investors should continue to receive timely, authoritative, and issuer-originated information.

Ultimately, the next generation of disclosure policy should be evaluated not only by how often companies report, but by how effectively that information reaches investors in an increasingly AI-enabled market.

* * * * *

We appreciate the opportunity to submit these comments and welcome the chance to discuss them further with Commission staff.

Sincerely,

Ryan Nowicki Stewart
Co-Founder & CEO
Pennant
www.getpennant.ai

1 U.S. Securities and Exchange Commission, Semiannual Reporting, Release No. 33-11414, File No. S7-2026-15 (proposed May 5, 2026;
published Fed. Reg. May 7, 2026). Comment period closes July 6, 2026. See also Statement of Chairman Paul S. Atkins and Statement of
Commissioner Mark T. Uyeda on the Proposing Release (May 5, 2026).

2 FCLTGlobal (Sarah Keohane Williamson, Chief Executive Officer), Comment Letter on File No. S7-2026-15 (June 16, 2026),
https://www.sec.gov/comments/S7-2026-15/s7202615-832081-2545286.pdf.

3 Exxon Mobil Corporation (Neil A. Hansen, Senior Vice President and Chief Financial Officer), Comment Letter on File No. S7-2026-15 (June
24, 2026), https://www.sec.gov/comments/S7-2026-15/s7202615-881139-2685767.pdf.

4 Business Roundtable and U.S. Chamber of Commerce, long-standing advocacy for reduced mandatory reporting frequency (see, e.g., positions
submitted in response to Release No. 33-10588, File No. S7-26-18 (2018), and subsequent statements).

5 Jamie Dimon, Chief Executive Officer, JPMorgan Chase & Co., remarks on Bloomberg Television (October 2025).
6 Kunal Kapoor, Chief Executive Officer, Morningstar, Inc., “I Agree With the SEC on Ending Quarterly Reporting—With Conditions,” Fortune
(May 5, 2026).
7 Vicki Hollub, President and Chief Executive Officer, Occidental Petroleum Corporation, remarks to Bloomberg (2025).
8 Council of Institutional Investors, Comment Letter on File No. S7-2026-15 (June 25, 2026).
9 California Public Employees’ Retirement System (Marcie Frost, Chief Executive Officer), Comment Letter on File No. S7-2026-15 (June 19,
2026), https://www.sec.gov/comments/S7-2026-15/s7202615-848519-2600170.pdf.

10 CFA Institute (Matthew P. Winters and Sandra J. Peters), Comment Letter on File No. S7-2026-15 (June 11, 2026),
https://www.sec.gov/comments/S7-2026-15/s7202615-815219-2482219.pdf.
11 Tzachi Zach, SEC Semi-Annual Reporting Proposal Tracker (S7-2026-15), The Ohio State University Fisher College of Business (2026),
https://tzachizach.github.io/sec-semi-annual-proposal-tracker/. See also Commissioner Hester M. Peirce, “A Quarter for your Thoughts,”
Remarks at the Meeting of the SEC Investor Advisory Committee (June 4, 2026).
12 U.S. Securities and Exchange Commission, Inline XBRL Filing of Tagged Data, Release No. 33-10514 (June 28, 2018), 83 Fed. Reg. 40846
(Aug. 16, 2018).
13 Stanford Institute for Human-Centered Artificial Intelligence, AI Index Report 2026 (2026); McKinsey & Company, The Economic Potential of
Generative AI: The Next Productivity Frontier (June 14, 2023); Erik Brynjolfsson, Danielle Li & Lindsey Raymond, Generative AI at Work,
NBER Working Paper No. 31161 (2023)

S B — Jul 4, 2026
Subject: File No. S7-2026-15 From: S B We have a right to continue receiving regular & transparent messaging from businesses. Less transparency doesn’t eliminate uncertainty. It increases it.

Sandy Castle — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sandy Castle As individual investors, we hold a stake in the businesses we invest in. Quarterly reports provide us with valuable insights into their performance, financial well-being, and emerging trends. They allow us to evaluate businesses because they are standardized and certified, allowing frequent comparisons over time. The financial statements, management discussions, revenue and earnings trends, and analyst Q&A sessions reveal important information in determining healthy businesses and struggling ones, for example. Fewer checks on struggling organizations can leave shareholders financially disadvantaged. Regular, mandatory financial reporting from the quarterly filings, unlike episodic, voluntary disclosures, provide high-quality information. Increased analyst coverage and accurate earnings forecasts enrich the information environment for those of us who otherwise cannot get that information. Requiring less frequent reporting would be detrimental to individual investors. Individual investors need and deserve more transparency, not less of it. We deserve as much equal access to company

information as large institutions have. They have expert networks, data, and direct access to retailers, but we only have quarterly reporting. To address short-termism, rather than reducing quarterly disclosures, regulators should instead prioritize addressing executive compensation structures, incentive misalignment, and governance failures.

Sandy Knudsen Retiree with stock holdings — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sandy Knudsen I object to the 6 mos. reporting period. Maintain the quarterly reporting period to help prevent the opportunity for companies to misrepresent to their own advantage and to the disadvantage of the investor. I vote.

Sarah — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sarah Do not allow this to go through. We the people deserve transparency & updated information for placing our funds into whatever companies we believe match our values and goals. Do not let this go through.

Sarah Burnett Pierce — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sarah Burnett Pierce Technology is allowing the world to move faster. This is particularly true in the investment sector. It is imperative for investment managers to have the most up-to-date information possible, so they may make the best decisions for their clients. Allowing companies to report semi-annually is a move in the wrong direction. This change will cause more surprises for ethical investors and increase market volatility. The decreased oversight will only serve to weaken our markets and increase insider trading occurrences. The reporting requirements should remain at quarterly or be increased to a more frequent schedule.

Sarah Kimberly Bowen — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sarah Kimberly Bowen Quarterly reports should still be required. Average investors will loss money with less transparency.

Sarah Lambert — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sarah Lambert I rely on quarterly reports to make investment decisions and losing them will lead to more market volatility, with no long term gain. Other countries who have adopted a similar model have seen no benefits and only costs to small investors. This will increase chances of fraud and only lead to more insider trading. Is that what the SEC wants?

Sarah S Perdue — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sarah S Perdue I support the continuation of quarterly reporting. It provides transparency and gives shareholders and consumers more accurate information about corporate performance. Please continue the current policy of quarterly reporting.

SB Watson Educator — Jul 4, 2026
Subject: File No. S7-2026-15 From: SB Watson This is to urge that public reporting frequency stay as it is or make it more often. Definitely do NOT decrease reporting and accountability!

Scott M None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Scott M Reducing the frequency of financial reporting for SEC regulated firms is a terrible idea. The costs to firms is minimal, but the loss of transparency and the required information to investors of all levels would be disastrous. This would be making investments a casino game, rather than one of informed decisions. Bsd idea. Don't do it.

Scott Pacheco NA — Jul 4, 2026
Subject: File No. S7-2026-15 From: Scott Pacheco Strengthen this measure to include all the financial officers - but decreasing the number of times they are held accountable is the exact opposite of what we should be requiring by law; increase it to include every/any verbal statement to the public, that comes out of their mouth.

Sharon Trgovich — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sharon Trgovich I want quarterly reporting to continue to be able to see how well or not that these companies are doing so I can adjust my retirement savings accordingly.

Shelmun Dashan Policy Director, UC Berkeley Law, Center for Consumer Law and Economic Justice — Jul 4, 2026
Subject: File No. S7-2026-15 From: Shelmun Dashan (Professional affiliation listed only for identification purposes. All views are my own, written in my individual capacity as an investor). I oppose the proposed change to allow companies to opt for semi-annual instead of quarterly reporting. This rule is unlikely to reduce administrative burden for most public companies whose large investors, creditors, and other affiliates may still require quarterly (or even more frequent) data. The rule will have the effect of exacerbating information asymmetries between retail investors and institutional investors and between insiders and everybody else. To the extent that it does actually impact internal data collection and analysis by companies, it will give embezzlers and insider traders an even bigger advantage both in how long it takes for a company to potentially detect a problem and how hard it will be, in the case of insider trading, to correlate trading decisions to non-public information because the time window is twice as big and there's more noise to hide illegal trading in. If the SEC actually has strong data showing quarterly reporting is meaningfully reducing desirable IPO activity, why not target the administrative burden at companies who show good cause for temporary relief from the quarterly requirement instead of indiscriminately removing the requirement from companies who don't need relief and are providing valuable information to investors and valuable deterrence to companies? Also this rule is likely to have a side effect of creating uneven playing fields between companies whose other investors and creditors maintain quarterly or monthly reporting requirements and those who don't have third party reporting requirements. It has been noted that European countries use semi-annual reporting, but is it the case that those countries have retirement safety nets that are more robust than the US and therefore individual investing does not

have the same stakes there than in the US where pensions and company-funded retirement plans have been replaced with DIY retirement planning? The SEC should more carefully balance retail investors' transparency needs and their existing comparative disadvantage against institutional investors with the need of a subset of companies for whom quarterly reporting is a barrier to going public. The proposed rule should be abandoned or amended to narrowly target the companies for which this is a necessary relief and perhaps consider imposing other guardrails on companies that adopt the semi annual reporting, for example requiring quarterly disclosures to continue if the company has to prepare and provide quarterly or monthly data to any other stakeholders. The SEC should also study what happens after this rule is put into place to determine the effects - good, bad, and neutral - on all stakeholders.

Stephen Plotkin retired — Jul 4, 2026
Subject: File No. S7-2026-15 From: Stephen Plotkin SEC should be trying to move reporting for companies to a shorter timeframe for greater transparency to investors, not a longer timeframe. The proposed rule will allow companies to hide financial problems from the investing public for long periods. It hurts the very people that the SEC is supposed to protect—mainstream investors with retirement portfolios. This rule change will mean that when something you're invested in starts going down the tubes, you'll be the last to know, and so will your fund managers. This is bad for everyone invested in the stock market through IRAs, 401ks, etc. This is not in the public interest. We should have more transparency for the corporations the public is invested in, not less. The only winners in this rule are corporate insiders. Allowing companies to hide financial problems for longer periods hurts the investors the SEC is supposed to protect.

Stephen Rodriguez — Jul 4, 2026
Subject: File No. S7-2026-15 From: Stephen Rodriguez As an investor, I believe this change will negatively effect my ability to make good decisions. Additionally, as a publicly traded company has a legal obligation to provide value to shareholders, this will make it harder to for shareholders to ensure this is occurring. Do not make this change.

Stephen Spampinato — Jul 4, 2026
Subject: File No. S7-2026-15 From: Stephen Spampinato Quarterly reporting is necessary for transparency. I am for keeping this rule. Stephen Spampinato

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Steven Bucklin The Motley Fool Community — Jul 4, 2026
Subject: File No. S7-2026-15 From: Steven Bucklin I/We need quarterly reporting from the company's I'm investing within.

Stop fleecing the people already. This is not ok — Jul 4, 2026
Subject: File No. S7-2026-15 From: Stop fleecing the people already. This is not ok Stop fleeing the people. This is ridiculous. Repeal citizens united and release the epstein files

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Stuart Smith United Methodist Clergy — Jul 4, 2026
Subject: File No. S7-2026-15 From: Stuart Smith Quarterly reporting gives the unscrupulous and outright criminal element — which in the present time seem over represented among those given major responsibility for overseeing vitally important components of our nation's life — much more room to perpetrate their malfeasance and harm investors. Please do not give corruption a bigger chance to prosper by making a change in the current system.

Sue Hasty — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sue Hasty S H, retiree, who tried to responsibly save for the future. Changing the reporting system makes it harder for individuals to keep track of what's happening with their investing. The Enron debacle comes to mind! Why are you trying to make it harder for hard working Americans to keep track of their investments? It's unfair to the investors, especially the people who are relying on what they have saved & invested for their future! Do you care more about big businesses than the average American? I say keep things as they are to protect the people you should be responsible to! S H

Susan Givens-Skeaton Professor of Management, DeSales University — Jul 4, 2026
Subject: File No. S7-2026-15 From: Susan Givens-Skeaton Susan Givens-Skeaton, Professor of Management Guardrails are necessary. Sarbane's -Oxley was passed for good reason. Do not alter the current reporting timeframe. If we've learned anything recently, it is that those in power cannot be trusted to do the right thing.

Susan Walker — Jul 4, 2026
Subject: File No. S7-2026-15 From: Susan Walker Keep reporting quarterly. I am a recently disabled senior and being able to timely manage my retirement investments is essential. Susan Walker, Minneapolis Minnesota

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Sylvester Criscone — Jul 4, 2026
Subject: File No. S7-2026-15 From: Sylvester Criscone As an owner and investor of several companies, I believe quarterly updates are necessary to provide the level of transparency required to ensure a company is delivering on its tactical and strategic objectives and to be properly informed of new opportunities.

T. Carhart — Jul 4, 2026
Subject: File No. S7-2026-15 From: T. Carhart Limiting required reporting to twice a year drastically reduces transparency for everyday people. Quarterly updates are necessary for assessing a company's financial health. It would also give another huge advantage to institutional investors over retail investors. It would also increase volatility, which is the last thing we need in the US right now. We're already on the edge. Please don't push us over.

Ted Lapis Public Land Users Committee member Buffalo, WY — Jul 4, 2026
Subject: File No. S7-2026-15 From: Ted Lapis Public lands must be protected from profiteering. The Trump Administration has shown that they cannot be trusted to do the right things. We need to protect our country from the opportunists who will profit from its destruction. Just say “No!” to Trump.

Thomas Donnelly — Jul 4, 2026
Subject: File No. S7-2026-15 From: Thomas Donnelly Dear SEC, I oppose the SEC proposal for semiannual reporting because it prevents investors from accessing information about companies more often; lets companies hide behind closed doors; and it opens a doorway to allow fraud to fester. We live in an age where more and more information is available to all people to help in making daily decisions. Switching to semiannual reporting would be taking a huge step backwards and would only serve to penalize the basic American investor who is relying on this information often times to help secure a safe and well earned retirement for themselves. Please do not implement this change! Keep Quarterly reporting as it stands now. Thank you

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Thomas Watts — Jul 4, 2026
Subject: File No. S7-2026-15 From: Thomas Watts Especially in these times, when trust seems to be in limited quantities, the idea of providing less insight into the companies we stockholders own is a move in the wrong direction. This sounds like big business pushing government to do their bidding, not the government looking out for the people. Do not reduce the number of public-company reports from four times a year to two.

Timothy Gombold None — Jul 4, 2026
Subject: File No. S7-2026-15 From: Timothy Gombold Keep the required quarterly reporting interval. 180 day interval is not sufficient transparency.

Timothy South Engineering Manager — Jul 4, 2026
Subject: File No. S7-2026-15 From: Timothy South Hello, As an active investor it’s imperative to keep quarterly reporting in tact, as semi annual can allow significant events to occur without timely knowledge. The downside to semi-annual reporting is greatly outweighed by the upside. EU and Asian markets have already tried and realized this.

Trena Carter — Jul 4, 2026
Subject: File No. S7-2026-15 From: Trena Carter The majority of our retirement funds invested in funds who have a quarterly reporting requirement. We review the reports to assist in making decisions on our investments. The new optional requirement transitioning the reporting requirement does not provide value to us . Companies still have to keep their books reporting to their boards. Any savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives, not the investors. The lack of reporting will be a disservice to investors such as us. Please keep the reporting requirements the same, Quarterly reporting! Thank you!

Valerie Van Courtlandt — Jul 4, 2026
Subject: File No. S7-2026-15 From: Valerie Van Courtlandt Corporations operate without investor input, but those same corporations need to report to the investors no less often than quarterly. To permit those corporations to report only twice a year is giving those corporations the right to rip off those same investors.

Verona H. Green — Jul 4, 2026
Subject: File No. S7-2026-15 From: Verona H. Green Our elected officials should be reminded of the promises they have made to the people they have been elected to represent. Quarterly reporting keeps that part of what needs to be done 4 times a year.

Vincent Longo — Jul 4, 2026
Subject: File No. S7-2026-15 From: Vincent Longo Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Virginia Saak — Jul 4, 2026
Subject: File No. S7-2026-15 From: Virginia Saak I think transparency is important. Therefore, I would like to keep the quarterly reporting.

Wendie Hardy Karpinski — Jul 4, 2026
Subject: File No. S7-2026-15 From: Wendie Hardy Karpinski If it’s not broken . . Quarterly reporting has worked well for decades. There is NO reason to change it. ~ Wendie Hardy Karpinski

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William B Bannier American Citizen Since 1952 — Jul 4, 2026
Subject: File No. S7-2026-15 From: William B Bannier Subject: File No. S7-2026-15 Why lengthening SEC reporting from quarterly to semiannual is a bad idea. Lengthening SEC reporting from quarterly to semiannual sounds reasonable at first: fewer filings, less compliance work, less pressure to “hit the quarter,” and more room for long-term planning. But that argument confuses quarterly reporting with quarterly obsession. The real problem is not that investors receive too much reliable information. The problem is that markets, executives, analysts, and compensation systems often overreact to short-term numbers. Reducing mandatory disclosure would not cure that culture. It

would mostly make the market darker. The SEC's current proposal would let public companies file one semiannual report on a new Form 10-S instead of three quarterly Form 10-Q reports, leaving them with one semiannual and one annual report each year rather than three 10-Qs and one 10-K. The SEC frames this as flexibility for companies and investors, with Chairman Paul Atkins arguing that reduced filing frequency could lower burdens and make public markets more attractive. That is the best version of the argument. But even then, it asks investors to give up standardized, timely information in exchange for a speculative benefit. Quarterly reports are not just ceremonial paperwork. They are one of the basic ways public markets stay fair. A Form 10-Q gives outside investors regular, legally structured updates on revenue, margins, cash flow, debt, risk factors, litigation, liquidity, and management's discussion of results. If that information comes only every six months, the gap between insiders and outsiders widens. Management, board members, lenders, suppliers, large customers, and sophisticated institutions may still have ways to infer what is happening. Ordinary investors will not. That is why the "companies can still report voluntarily" answer is weak. Voluntary disclosure tends to work best when the news is good. The companies most likely to go quiet are often the ones investors most need to hear from: companies with deteriorating margins, hidden operational problems, emerging risks, weakening liquidity, or governance issues. The SEC Investor Advisory Committee's draft recommendation warned that eliminating quarterly reporting would deprive markets of timely material information and undermine informed investment decisions and efficient capital allocation. The proposal also creates a comparability problem. If some companies report quarterly, some semiannually, and some change cadence over time, investors lose a clean basis for comparing peers. That matters because markets do not value companies in isolation; they compare companies across industries, cycles, margins, balance sheets, and execution. A mixed reporting regime would make earnings seasons less complete, valuation work messier, and underperformance easier to hide. Investor sentiment appears to reflect that concern. A 2026 CFA Institute survey of 2,500 investment analysts and portfolio managers found that 62% opposed replacing quarterly reporting with semiannual reporting, 63% believed quarterly reporting's benefits exceed its costs, and nearly 85% were concerned about comparability if companies could choose or change reporting frequency. That is not just reflexive love of paperwork; it is a recognition that standardized disclosure is part of the market's plumbing. The short-termism argument is also overstated. If companies are managing only for the next quarter, the better targets are quarterly earnings guidance, executive compensation tied to near-term stock price, activist pressure, and analyst fixation on consensus EPS. Investors do not need less information; they need better incentives. Notably, the same CFA survey found that 85% of respondents viewed management incentives and compensation structures as more important drivers of long-term behavior than the reporting cycle itself. Semiannual reporting could also increase volatility. When information is withheld longer, each report carries more surprise. Instead of four smaller information updates, markets get two larger shocks. That can make price discoveries lumpier and more speculative. In the months between reports, investors may lean more heavily on rumors, alternative data, selective management commentary, non-GAAP metrics, or privileged access. That is not a healthier market. It is a less equal one. A better reform would be to keep quarterly reporting while reducing the performative nonsense around it. The SEC could discourage quarterly EPS guidance, simplify immaterial disclosure requirements, streamline Form 10-Q, expand scaled reporting for smaller issuers, and modernize reporting through structured data and technology. That would reduce waste without reducing transparency. The central point is simple: public companies receive access to public capital, and regular public disclosure is part of the bargain. Semiannual reporting would save some companies time and money, but at the cost of weaker transparency, poorer comparability, greater information asymmetry, and more risk for ordinary investors. The SEC should fix short-termism directly, not blindfold the market for an extra three months at a time. The past experiment of the SEC, to have only semi-annual reporting had allowed Fraud (Enron) and Loss by many individual Investors, Do Not Do That Again. Conclusion: At a time when technology allows for more transparency, not less, the SEC should be leveraging modern technologies to make disclosures more accessible and timelier, rather than permitting

companies to retreat into a six-month silence. I urge the Commission to withdraw this proposal and maintain the quarterly reporting standards that ensure a level playing field for all market participants. Thank you for considering this comment. William B Bannier American Citizen Since 1952.

William B Peete — Jul 4, 2026
Subject: File No. S7-2026-15 From: William B Peete Publicly traded companies should be expected to be as transparent as possible to its shareholders. Quarterly reporting is the maximum period of time companies should be able to go without sharing financial information with fellow owners of the company. The SEC should stick with quarterly reporting requirements or even require monthly or biweekly reporting to maintain or increase a company's transparency to its shareholders. If a company seeks financial help from the public it owes a duty of transparency to the public especially those investors who staked their own money. A person's individual money is sacred, its primary means of survival. A person's ability to protect that asset through access to information he or she has paid for is equally sacred and such right shall not be infringed.

William Cook — Jul 4, 2026
Subject: File No. S7-2026-15 From: William Cook Keep quarterly reporting!

Aaron — Jul 3, 2026
Subject: File No. S7-2026-15 From: Aaron I'm an electrical engineer. The proposed change to semi-annual reporting will greatly disrupt the investing opportunities for real members of our nation's communities. Semi-annual reporting will allow too much time for companies to lax their quality of reporting as this would be driven by knowledge losses/gaps of the company(s) financial health assessments. As an engineer, I rely on timely reporting in my daily work on critical infrastructure and in turn I rely on timely reporting for my retirement choices. If this proposal goes through, not only will you affect everyone's equal footing, but this'll encourage fraud and other adverse actions/ consequences. Please keep quarterly reporting

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Alannah Farrell — Jul 3, 2026
Subject: File No. S7-2026-15 From: Alannah Farrell I want reporting to be quarterly. That is the most ethical and fair requirement. Alannah Farrell, retired marketing professional.

Alex Elliott — Jul 3, 2026
Subject: File No. S7-2026-15 From: Alex Elliott I am commenting in protest of this proposed rule change. Retail investors rely on quarterly reports to make educated investing decisions, many of which are instrumental in efforts to create some semblance of a retirement fund.

Alice Dugan — Jul 3, 2026
Subject: File No. S7-2026-15 From: Alice Dugan Corporations should undergo scrutiny at a more frequent pace than bi-annually. Quarterly reporting to the U.S. government coincides with quarterly

accounting reports that companies do internally and to their stakeholders. A transparent, respectable company should have nothing to hide and should be efficient enough to adhere to quarterly compliance.

Amber Jones — Jul 3, 2026
Subject: File No. S7-2026-15 From: Amber Jones I am Amber Jones, investor and honest taxpayer. I am among the small percentage of honest and responsible citizens who actually pay into the income taxes that fuel the U.S. government, unlike big businesses including those like Enron that receive big taxpayer buyouts and unlike very rich, very greedy corporate executives and other millionaires/ billionaires that weasel out of taxes via dishonesty, squirrely accounting, loopholes, or total lack of accountability, in addition to lax regulations and laws. I fear our country is returning to an era of big business getting away with massive corruption and screwing-the-little-guy. Small investors like me, and millions of poorly paid and compensated employees, suffer from this massive inequality. I urge you to do what you can to keep corporate executives honest, beginning with retaining and enforcing the quarterly reporting and CEO signature. Say no to rule Rule S7-2026-15. Do your job. We taxpayers are paying you to do your job!

An ordinary American and retail investir Just a U.S. citizen and voter — Jul 3, 2026
Subject: File No. S7-2026-15 From: An ordinary American and retail investir This is a comment for S7-2026-15: I am deeply troubled by this proposal and am opposed to every aspect of it. This country has shifted from a pension system to self-directed retirement. The vast majority of individuals receive no education on investing unless they take the initiative to learn themselves. This is what I had to do, and becoming financially literate did not come naturally to me. I had a job already, but because of the way America handles (or fails to handle) retirement for its citizens, learning became a second job for me. What I predict as a retail investor for 20 years and with my hard-earned, self-taught knowledge is that: * Those companies choosing to adopt less frequent reporting will signal a lack of transparency and a lesser focus on their prospective and existing shareholders, making them a less attractive investment * Less transparent reporting result in riskier investment decisions for 401ks, 403bs, and TSPs (not to mention the few remaining pension funds); if these funds fail, expect class action lawsuits * The stock market and the economy (the two are not the same) are already suffering because of this administration's volatile, reckless and poorly considered actions. Tariffs are on, off, then on again. Unwanted wars are on, off then on again. There is open and persistent endorsement of risky assets like AI and cryptocurrencies, and decimation of grants that drive research innovation and the knowledge economy. These are creating the perfect storm. Coupled with a lack of transparency, this is certain to create negative economic impacts and hiding this from retail investors will only make it worse. I will remind the SEC that most of the U.S. economy is driven by American consumers. This proposal, along with the other appalling actions this administration is taking will kill your golden goose. Hiding information is the antithesis of free markets and the healthy competition at the heart of American capitalism at its best. It will undoubtedly hurt the American people. What will you do when your consumers can no longer consume, and desperate people join together to defend themselves against this attack on their survival?

Andrew Raclaw — Jul 3, 2026
Subject: File No. S7-2026-15 From: Andrew Raclaw Reporting on a quarterly basis is not onerous for companies. They are collecting data and evaluating their business more frequently (weekly

reports, monthly, etc.) Shareholders, who are company owners, should have access to timely information. The information exists inside the company and sharing it can be done efficiently. Cost of creating information is low. Cost of generating and distributing has fallen and AI will reduce further. If the cost was extremely high to generate quarterly reports, US would be disadvantaged and the US markets would suffer. Sharing information less frequently would not shift companies' focus. They already collect information on their businesses on shorter time frames. A focus on growth or results over longer terms (5 years) will not result from shifting to biannual reports. Why not report annually or every two years then? The more frequent reports allow investors to gauge progress towards long term goals. There will still be short term pushes, risk taking, and poor decisions by companies to boos numbers to look good at reporting times biannually. The change would not reduce company behavior to better target long-term company health or goals. The lower frequency reporting reduces market efficiency and competition. Less reporting can mean investors will base decisions on older information increasing inefficiency. Growing companies may receive less investment than would have occurred and companies whose opportunities are diminishing could receive more with less timely information. The US markets would be less attractive to investors. The change will give less reason for investors to choose US investments. Reducing reporting times for US companies diminishes advantage to foreign markets.

Anna Dreher — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anna Dreher Please don't get rid of quarterly reporting. I know you have heard all the arguments already, so I don't want to waste your time. Just please keep reporting quarterly.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous As an active investor for my adult life, I am strongly opposed to S7-2026-15. I urge the SEC to reject this amendment and maintain current paper-based quarterly reporting. I have many objections to S7-2026-15 outlined below. S7-2026-15: 1) puts U.S. companies at risk through relaxed standards and greater capital costs. Stephen Berger, global head of government and regulatory policy at investment firm Citadel, said, quarterly reporting "allows investors to make more informed investment decisions. That leads to more accurate market valuations, that better optimizes the allocation of capital to the real economy." 2) delays capital investment in U.S. companies. Neil Constable, head of quantitative research and investments at Fidelity, warns that when investors have less information, they'll likely "be slower to build conviction" and to put money into companies, restricting capital flow. Companies need quicker access to funding not slower. 3) puts U.S. economy at risk. Reduced transparency and greater potential volatility can have outsized impact on the economy. Likewise, it is unclear when the semiannual reporting would take place. 4) creates a comparability problem. If some companies report quarterly, some semiannually, and some change schedule over time, investors lose a clean basis for comparing peers. That is important because markets do not value companies in isolation; they compare companies across industries, cycles, margins, balance sheets, and execution. A mixed reporting regime would make earnings seasons less complete, valuation work messier, and underperformance easier to hide. This proposal is ill-advised. Maintain quarterly reporting with option for paper delivery.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Secretary, I am writing as an individual retail

investor to strongly oppose the SEC's proposal to permit optional semi-annual financial reporting for public companies (File No. S7-2026-15). Moving from a quarterly (10-Q) cadence to a six-month window will severely harm market transparency. Individual investors rely on timely, standardized financial disclosures to make informed capital decisions. A six-month "blackout" period provides far too much time for internal business operational metrics, liabilities, or mismanagement to compound out of public view, dramatically increasing market volatility when data is finally released. Furthermore, institutional investors and company insiders already hold massive information advantages through private data channels. Reducing mandatory public disclosures directly worsens the information gap, leaving everyday shareholders at a distinct disadvantage. I urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework that ensures equal access to market data. Respectfully, A Concerned Retail Investor (Chatsworth, California)

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Commissioners, Please keep quarterly reporting in place. Thank you.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous I am writing as an individual retail investor to strongly oppose Proposed Rule S7-2026-15, which seeks to eliminate quarterly reporting in favor of semiannual filings. Reducing the frequency of financial disclosures severely harms market transparency and compromises investor protection. Retail investors rely heavily on timely, quarterly data to evaluate corporate health and make informed portfolio adjustments. Shifting to a six-month reporting cycle creates massive informational blind spots, increases market volatility around biannual data drops, and disproportionately benefits institutional entities with private data-gathering resources. To maintain fair, orderly, and efficient markets, the Commission must preserve the current quarterly reporting framework

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Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against reducing the number of required public-company reports from four times a year to just two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners and less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Investors require frequent reporting.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous I oppose the proposed semiannual reporting rule. I am approaching retirement and manage some of my own investments. I am not an insider or a professional analyst. I am comfortable reading public filings, but I still have to make decisions from the outside, with the same public information available to everyone else. For me, quarterly reporting is not about short-term trading. It is about watching risk. As I get closer to retirement, I care more about whether a company is becoming riskier, not just whether the stock price is moving. Quarterly

reports help me look at cash flow, debt, margins, liquidity, legal issues, controls, and changes in management's explanation of the business. Those details matter because I have less room for error than I did earlier in life. A bad decision near retirement can be harder to recover from. A six-month number is not the same thing as two quarterly reports. The order of events matters. A company that had a strong first quarter and then started to weaken is different from a company that had a weak first quarter and then began to recover. A six-month report can blur those differences. For someone trying to manage risk, that matters. The Commission should analyze that loss of quarter-level granularity. It should also analyze comparability. If some companies continue filing quarterly and others switch to semiannual reporting, investors will be comparing companies on different information schedules. That is not a small inconvenience. It affects valuation, portfolio monitoring, risk control, and confidence in the public markets. The Commission's own release recognizes that longer intervals between mandatory reports may delay material information, increase information asymmetry, and disproportionately affect less sophisticated or less resourced investors who rely more heavily on periodic reports. It also recognizes that increased information asymmetry may reduce liquidity, raise transaction costs, reduce price informativeness, and increase the cost of capital. (Proposing Release at 110–111.) One of my biggest worries is which companies would actually choose this option. I doubt the companies that stop filing quarterly reports will necessarily be a random sample of healthy, easy-to-understand companies. They may be companies with weak analyst coverage, volatile results, high debt, poor controls, pending offerings, recent restatements, complicated business models, or deteriorating performance. Those are exactly the companies where I want current information, not delayed information. The Commission's release says the decision to switch is voluntary and firm-specific and that the Commission cannot predict with certainty how many reporting companies would make the change. It nevertheless assumes 20% adoption, or 1,195 of 5,976 affected issuers, to calculate aggregate monetized effects. (Proposing Release at 125.) That assumption should not do so much work. The Commission should test its conclusions under several adoption rates and, more importantly, several adopter profiles. The Commission should publish a scenario where the adopters are disproportionately high-risk, thinly followed, highly leveraged, or capital-seeking. It should also provide a break-even analysis showing how small an increase in spreads, liquidity costs, investor search costs, reduced analyst coverage, or cost of capital would wipe out the issuer savings. Voluntary earnings releases do not solve the problem. Earnings releases are not Form 10-Q. They vary in content, they are written by management, and the Commission's own release recognizes that earnings releases furnished on Form 8-K are not required to be reviewed by an independent public accountant or comply with the Commission's interim financial-statement requirements. The release also recognizes that earnings releases may vary in content and present information differently from Form 10-Q, including in a more optimistic tone. (Proposing Release at 20, 97.) The Regulation S-X changes are a separate problem. This proposal is not only about periodic reports. The release states that proposed Rule 3-01(c)(2) may result in investors receiving less-current interim financial statements in a registration statement. It gives the example of a calendar-year registrant electing semiannual reporting that could file a registration statement as late as August 13 without including any interim financial statements, while a quarterly filer would include first-quarter interim financial statements. (Proposing Release at 56.) That matters directly to capital formation. If a company is asking investors for money, investors should not receive less-current financial information because the company chose semiannual reporting. The Commission should separately analyze whether issuers could use the election to reduce the currency of offering documents. There is also a statutory question. Exchange Act §13(a), 15 U.S.C. §78m(a), refers to annual reports and quarterly reports. Exchange Act §13(c), 15 U.S.C. §78m(c), allows substitute reports when a required report is inapplicable to specified classes of issuers and the substitute reports are of comparable character. A broad management election does not obviously fit that language. The Commission should explain how issuer-by-issuer self-selection is a "specified class" determination and why one six-month report is comparable in character to two quarter-specific reports. Because courts reviewing agency action decide relevant questions of law and statutory limits, the Commission should address this issue in the final release rather than relying

on general policy preference or issuer flexibility. I submit these objections to preserve them for judicial review under the Administrative Procedure Act, 5 U.S.C. §§705 and 706; the Securities Exchange Act, including 15 U.S.C. §§78c(f), 78m, and 78y to the extent applicable; and any other applicable review provision. I object that the rule would be arbitrary, capricious, contrary to law, in excess of statutory authority, or inadequately reasoned unless the Commission addresses all of the following: adverse selection; the 20% adoption assumption; lost quarter-level granularity; comparability between quarterly and semiannual filers; investor search and transaction costs; reduced analyst coverage; cost-of-capital effects; voluntary-disclosure shortcomings; the Regulation S-X offering-document issue; statutory authority under Exchange Act §13; and less harmful alternatives. If the Commission really believes this will work, it should test it first instead of rolling it out broadly. A pilot would be a much safer way to see what actually happens. Any pilot should have objective eligibility limits, a matched control group, required metrics, exclusion of issuers with recent material weaknesses or restatements, an automatic sunset, and a new notice-and-comment process before expansion. The Commission should withdraw the proposal. If it does not withdraw the proposal, it should reopen the comment period after publishing a fuller analysis of adoption, adverse selection, comparability, investor costs, cost of capital, capital-formation effects, Regulation S-X effects, and irreparable harm. If it adopts the rule, it should stay implementation pending judicial review under 5 U.S.C. §705 and any other applicable authority. Once Q1 or Q3 information is skipped, investors cannot get back the lost decision period. Respectfully submitted, Near-retiree and individual investor

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Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep reporting quarterly. Everyday investors need more transparency.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous I am retired, and I try to be careful with my savings. I am not trying to trade like a professional or beat Wall Street. I just want to be able to check basic facts before I make decisions that affect my retirement. I oppose the proposal to let public companies replace quarterly Form 10-Q reports with semiannual reports on Form 10-S. Quarterly reports matter to me because retirement decisions often cannot wait six months. People in retirement, like me, sometimes need to sell, rebalance, reduce risk, pay taxes, handle medical costs, or deal with family emergencies. If I have to make a decision in the middle of the year, a report that comes months later does not help me at the time I needed it. The proposal seems to treat this mainly as a paperwork issue for companies. For retired investors, it is an information issue. I understand that companies may prefer to file less often. I also understand that quarterly reporting costs money. But the cost of preparing a report is not the only cost that matters. There is also a cost when ordinary investors have to make decisions with stale information. The Commission's own release recognizes that longer intervals between mandatory reports may delay material information, increase information asymmetry, and disproportionately affect less sophisticated or less resourced investors who rely more heavily on periodic reports. It also recognizes that increased information asymmetry may reduce liquidity, raise transaction costs, reduce price informativeness, and increase the cost of capital. (Proposing Release at 110–111.) That is exactly my concern. Retired people may be careful, but we are still outsiders. We also have less time to recover from a bad decision. Public filings help us check what we are being told by companies, brokers, advisers, newsletters, financial media, or anyone else trying to persuade us about an investment. I do not think "the market will punish companies that disclose too little" is an adequate answer. I cannot punish a company before the missing information affects the market. I cannot force a company to file a quarterly report. I

cannot negotiate better disclosure. By the time the market supposedly reacts, ordinary investors may already have bought, sold, held, or voted without the information. Nor are earnings releases an adequate substitute. A company press release is not the same thing as a standardized SEC filing. The Commission's release acknowledges that earnings releases furnished on Form 8-K are not required to be reviewed by an independent public accountant or comply with the Commission's interim financial-statement requirements, and that earnings releases may vary in content and present information differently from Form 10-Q, including in a more optimistic tone. (Proposing Release at 20, 97.) The Commission should specifically analyze retired investors before adopting this rule. Retirees have less time to recover from losses. Retirees may need to sell assets for income rather than wait for a better disclosure window. Retirees also may rely on public filings to check claims made by people with incentives to sell them investments or persuade them to hold risk. Before adopting this rule, the Commission should answer some basic questions: How will retired investors get current, standardized information in Q1 and Q3 if companies elect semiannual reporting? How will the Commission measure the cost of stale information to people who need to sell or rebalance during the missing quarters? What evidence shows that voluntary company disclosures will be complete, comparable, and reliable enough to replace Form 10-Q? What happens if the companies choosing semiannual reporting are not average companies, but weaker, riskier, or more opaque companies? Why should company management decide whether retired investors receive less frequent information? The Commission should not rely on general "flexibility" or paperwork savings unless it explains how the rule is consistent with the statutory focus on investor protection and fair dealing. There is also a statutory issue that should be addressed. Exchange Act §13(a), 15 U.S.C. §78m(a), refers to annual reports and quarterly reports. Exchange Act §13(c), 15 U.S.C. §78m(c), permits substitute reports when a required report is inapplicable to specified classes of issuers and the substitute reports are of comparable character. A company simply preferring not to file quarterly does not obviously make quarterly reporting "inapplicable." One six-month report also does not obviously provide the same kind of information as two separate quarterly reports. I submit these objections for purposes of judicial review under the Administrative Procedure Act, 5 U.S.C. §§705 and 706; the Securities Exchange Act, including 15 U.S.C. §§78c(f), 78m, and 78y to the extent applicable; and any other applicable review provision. I object that the rule would be arbitrary and capricious unless the Commission analyzes retired investors, adverse selection, investor costs, voluntary-disclosure problems, statutory authority, less harmful alternatives, and the irreparable harm caused by the loss of contemporaneous quarterly information. The harm here cannot be fully fixed later. Once a company skips a quarterly report, investors cannot go back in time and make their decisions with the missing information. A later semiannual report cannot undo trades, sales, votes, reallocations, or losses caused by stale information. The Commission should withdraw the proposal and keep mandatory quarterly reporting. If the Commission wants to test this idea, it should use a limited pilot with objective eligibility criteria, public metrics, an automatic sunset, and a new notice-and-comment process before any expansion. If the Commission adopts the rule, it should stay implementation pending judicial review under 5 U.S.C. §705 and any other applicable authority. No company should be permitted to omit a Q1 or Q3 Form 10-Q before the legality of the rule can be reviewed.

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Who does this benefit other than company insiders?

Anonymous — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous As an assistant in a law firm who is trying to save

up for my family and is surrounded by people who buys stock and participate in the market, transparency is of utmost importance. We demand quarterly reporting for there is already leniency for big corportations. Changing the reporting to biannually will only give big corporations advantages as more fraud will become easier while individuals will fly blind during the six months and our savings has a higher chance of dwindling, making the taxpayers hold the brunt of the risk. If we're going to have a free market, then give us a free market that is transparent and has equity, not a breeding grounds for monopolies. Thank you for your attention to this matter.

Anonymous Attorney, retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous As you know, pensions are now a rare thing and personal investments in the stock market are now the vehicle used by the vast majority of people to save for retirement. To allow us to make informed investment decisions, we need more information from publicly traded companies, not less or less frequent. A lot can change, good or bad, in the market place in three months that affect the value of a company. Profit reports provide an important window into the health of the companies we invest in and an important piece of information we need to make the best decisions we can with our assets. Please do not alter the current requirement of quarterly profit statements. Thank you.

Anonymous Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep quarterly reporting

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Anonymous None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous Do NOT implement this proposed rule! There is currently too much of a lack of transparency in government a it stands.

Anonymous None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anonymous The USA does not need another Enron disaster…Keep the reports quarterly…

Anthony Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anthony I'm writing to recommend SEC does not alter the quartly reporting and switch to semi annual. Quarterly reports prevent six-month information blackouts that leave everyday investors in the dark while institutional traders use alternative data.A quarterly cadence forces management to stay disciplined and addresses operational problems before they compound into major crises. The current U.S. quarterly standard provides the transparency and liquidity that makes American capital markets the most trusted in the world.

Anuj Kaul — Jul 3, 2026
Subject: File No. S7-2026-15 From: Anuj Kaul Quarterly earnings forces companies to comply and present data which is covered with a lot of fraudulent information which gets exposed every quarter .

imagine this happening every 6 months and investors waiting a year to uncover fraud . Company data should be public and accessible whenever needed

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Asif Khan CEO Shacknews — Jul 3, 2026
Subject: File No. S7-2026-15 From: Asif Khan This rule is bad for transparency. This will impact the volatility of the stock market in a negative way, and it will make it harder for individual investors to make informed stock purchase and sale decisions. This is the most anti-investor rule I have seen proposed by the SEC since the repeal of the Uptick Rule.

Barbara Bendl Retired University Mathematics Lecturer — Jul 3, 2026
Subject: File No. S7-2026-15 From: Barbara Bendl Please keep quarterly reporting. Plenty can already be hidden in that time frame. I have a very small 401k account to last me for hopefully many years yet and I can't afford to be scammed by any company. Barbara Bendl 78 year old retiree

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Barbara Statas Retired Senior Director of Financial Reporting & Forecasting — Jul 3, 2026
Subject: File No. S7-2026-15 From: Barbara Statas Dear SEC, As the former Senior Director of Financial Reporting and Forecasting for a 7-billion-dollar food service and facilities management company, I would like to voice my objection to the new rule being proposed to allow publicly traded companies to switch from mandatory quarterly reporting (Form 10-Q) to semi-annual reporting. Any well-run company is already producing financial statements every month (or 13 four-week periods a year) for Management's internal purposes. Furthermore, in my experience, since semi-annual reporting will be required at a minimum, there is not a large opportunity to reduce staffing levels since external SEC reporting is somewhat of a specialized area within the overall finance department. In other words, the employees that specialize in SEC reporting are not necessarily well versed in other financial/operational management areas such as tax return preparation, cash management, financial ROI analysis, etc., and since the external reporting timetable does not vary, they are not reliably free to be assigned to other projects within the company. I can also tell you that senior management did not spend two weeks out of every quarter focused on this as some have suggested. Several staffers in the finance department certainly did, but senior management most definitely did not – that was more like 2 days. Perhaps some of the current reporting requirements could be streamlined for Q1 and Q3, but I fail to see how allowing companies to report less often to their shareholders is a benefit to those investors/owners. And in a world where some companies will choose to report quarterly and some semi-annually, it seems that there could be more confusion or lack of comparability for investors. Just an example as to why more frequent reporting is a good idea… my local municipal water company just announced they are switching from quarterly billing to monthly billing… why?... to give residents who may unknowingly be racking up a huge bill due to an undetected waterline leak the ability to catch and mitigate the problem before it becomes even more expensive for them. That's great – a new policy that actually helps the public! So akin to early leak detection, in today's fast-moving business environment, including the impact of emerging technologies, on-again/off-again tariffs, etc., it seems incredible that investors would really be served by allowing publicly traded companies (the emphasis on "public") to report basic financial information less frequently than they have been for over 50 years. If you are determined to go down the path of letting companies opt for less-frequent reporting, perhaps a case could be made for baby steps -- keeping the public Q3 10-Q reporting requirements (and maybe streamlining them) but allowing companies to skip the public Q1 10-Q reports since they would have recently completed the more robust prior year-end (Q4 10-K) reporting. Thank you for your consideration!

Becky Lafrancois Professor of Economics and Finance — Jul 3, 2026
Subject: File No. S7-2026-15 From: Becky Lafrancois I am opposed to this proposal. Disclosing financial information on a regular basis is essential for investors, lenders, and other stakeholders to make informed decisions. The current quarterly system helps to aid thos process and I crease the accessibility of Information. Reduci g reporting g frequency will limit market efficiency and impair stakeholders. This rule . seems ti be solely of benefit to corporations.

Benjamin Eide — Jul 3, 2026
Subject: File No. S7-2026-15 From: Benjamin Eide This is an outrageous breach of trust. Keep companies accountable to it's shareholders . BBE

Bernard Booth Jr — Jul 3, 2026
Subject: File No. S7-2026-15 From: Bernard Booth Jr First, no corporation will do quarterly anymore. They are not going to do extra work. It reduces Executive accountability by needing to report less. President suggesting of increasing investment has proven in effective in UK. It has had the 6 month rule for 12years. No investment or long term corporate planning has changed.

Betty Fang — Jul 3, 2026
Subject: File No. S7-2026-15 From: Betty Fang Allowing semi annual reporting provides insufficient transparency for investors.

Bill - long time investor Electric Utilities Provider — Jul 3, 2026
Subject: File No. S7-2026-15 From: Bill - long time investor We don't need to make it any easier for company executives to manipulate or withhold pertinent information from its investors. We need MORE transparency and accountability. NOT less. This proposal will provide NO benefit to the investor. It only protects the executive leadership when time are difficult. And withholding information like that could hurt a much larger population. A population that put their faith in said leadership as well as placed thier own financial resources in their hands for solid and ethical management. Those investors deserve full transparency so they have to opportunity to move those investments if the current leadership is not able or choosing to manage their support well.

Bill Lane — Jul 3, 2026
Subject: File No. S7-2026-15 From: Bill Lane I am very concerned about this rule change and the resulting lack of transparency that could seriously harm investors. Please block this change and keep quarterly reporting in place permanently.

Brian — Jul 3, 2026

Subject: File No. S7-2026-15 From: Brian I am against changing from quarterly reporting to semiannual reporting. Leave the rules as is

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Brian Bennett Registered representative — Jul 3, 2026
Subject: File No. S7-2026-15 From: Brian Bennett As a 50 year industry professional I believe investors will be exposed to additional risks and harm with less disclosure. Companies can stay private if they don't want to report.

Brian Daly Retired military and civil servant — Jul 3, 2026
Subject: File No. S7-2026-15 From: Brian Daly Since when do we allow corporations do what they want?? Keep reporting quarterly! No more bought elections either!

C Hale — Jul 3, 2026
Subject: File No. S7-2026-15 From: C Hale We the American people RESPECTFULLY NEED the SEC to keep the quarterly reporting structure NOT BIANNUAL. That's just too long to have your money in the dark. Especially these days!

C. Shea — Jul 3, 2026
Subject: File No. S7-2026-15 From: C. Shea Continuing quarterly reports ensures consistent transparency. Historically, the market performs better under supervision. Our economic environment is already unpredictable. Decreased accountability would be detrimental to the market results.

Carlo Salgado-Russo LCSW — Jul 3, 2026
Subject: File No. S7-2026-15 From: Carlo Salgado-Russo Carlo Salgado-Russo LCSW, Clinical Coordinator/ Clinical Social Worker / Therapist / Business Owner. I am nearing retirement and having a clear idea of how the companies I invest in are doing is very important to me and my family.

Carol A. Wallace — Jul 3, 2026
Subject: File No. S7-2026-15 From: Carol A. Wallace I object to the change. Keep it at quarterly reports. I want more transparency, not less. We don't need another Enron.

Carole Miller — Jul 3, 2026
Subject: File No. S7-2026-15 From: Carole Miller I and my investment club of about 15 people use quarterly filings on companies to to assist us in determining if they have the criteria that we use to judge ,if they are a possible choice for us to invest in. Please Do Not take the quarterly filings away. Carole Miller

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Carolyn Day Jackson Retired teacher — Jul 3, 2026
Subject: File No. S7-2026-15 From: Carolyn Day Jackson As a retired teacher my monthly SSI is roughly one quarter of my husband's. Fortunately I have a small investment account from another job which is a lifesaver at Christmas. Allowing companies to report every six months will lead to another Enron-type disaster. Keep the quarterly reporting.

CARON E TSAPATSARIS — Jul 3, 2026
Subject: File No. S7-2026-15 From: CARON E TSAPATSARIS Yes, required quarterly financial reporting should continue. I was a finance executive (now retired) in banking for almost 30 years. Frequent transparency into the financial results necessary and fair for the public especially investors. Risk to healthy financial results can occur more frequently than every 6 months. Imagine if we had delayed window into the 2008 banking financial crisis as well as the S&,L debacle.

Catherine Farrell — Jul 3, 2026
Subject: File No. S7-2026-15 From: Catherine Farrell Thank you for the opportunity to comment on this proposed new rule. I urge the SEC to retain quarterly reporting requirements. Small investors like me depend on timely public information to make informed investment decisions. Semi-annual reporting means small investors will get less information more slowly and those with inside information will have more time to dump bad stocks and bonds. Semi-annual reporting would also give fraud more time to grow before it can be detected. Please keep quarterly reporting.

Catherine Naghitorabi retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Catherine Naghitorabi This rule will jeopardize so many people's hard-earned retirement savings. Mismanagement and bad faith actions can have much more time to damage our investments and the economy before they are made public. Do not enact this rule.

Catherine Walter Attorney (semi-retired) — Jul 3, 2026
Subject: File No. S7-2026-15 From: Catherine Walter Please consider my opposition to the change to quarterly reporting on the grounds that such change would provide an unfair advantage to corporate insiders. Ordinary investors need more transparency, not less.

CHAN YIU CHUNG Personnal Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: CHAN YIU CHUNG Quarterly financial disclosure is essential to sustain market transparency and let shareholders / stakeholders to have adequate knowledge for making investment decision.

Chris Swanson — Jul 3, 2026
Subject: File No. S7-2026-15 From: Chris Swanson I am a small self-directed investor with a financial background. This illogical move would reduce transparency to both professional analysts

and small investors like myself. This gives insiders a huge advantage over the public. I look at not only earnings, but margins, DSO, dilution and other write downs to help make decisions. This is a very bad policy, investors have a right to know and not fly blind for six months. True, most of the market are panicans and sheep that react to short term changes, but thats the system. DON'T CHANGE IT! And seriously? You are going to list my address, phone number and email publicly so I am overwhelmed with spam. That's intentionally reducing public comment.

Christina Drews — Jul 3, 2026
Subject: File No. S7-2026-15 From: Christina Drews The SEC should keep reporting requirements to quarterly to prevent the chance of hidden fraud.

Christina Robbins — Jul 3, 2026
Subject: File No. S7-2026-15 From: Christina Robbins Dear SEC , I am against making the quarterly reports voluntary . The SEC's proposal to adopt semiannual reporting damages market transparency and increases risks for individual investors by widening the information gap between insiders and the public. Evidence from the CFA Institute indicates that reduced reporting frequency does not impact long-term corporate investment, meaning the proposal sacrifices transparency without tangible benefits. The shift, which disproportionately impacts oversight of smaller companies, marks a step backward from the level playing field fostered by Regulation FD. Please maintain quarterly reporting to protect investor interests.

Christine Corr — Jul 3, 2026
Subject: File No. S7-2026-15 From: Christine Corr Please do not allow semi annual reporting. So much transparency will be lost and it will significantly impact investors. The slow erosion of the safety controls in our economy is hurting Americans. Please don't let this be another bad decision in favor of corporations that would be able to hide their true financial picture from the public and investors for months.

Christine Dvonch — Jul 3, 2026
Subject: File No. S7-2026-15 From: Christine Dvonch I strongly support continuing the practice of quarterly reporting for all companies. Reducing the so-called “burden” of reporting quarterly is dangerous and unnecessary. As an investor, I don’t want to be limited to data that is six months old. Three months is long enough. Today’s markets require speed and agility. This data is especially important for individual investors like me - corporate/professional investors already have access to companies and information that we don’t have. Don’t widen that gap. Give us the data we need - quarterly.

Clint Martin None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Clint Martin I support the Commission's proposal to permit Exchange Act registrants that meet the definition of an investment company under FASB Accounting Standards Codification Topic 946 (Financial Services - Investment Companies) to file reports on a semi-annual, rather than quarterly, basis. These pooled investment vehicles are fundamentally

different from operating companies. Their primary activities consist of investing in portfolios of financial instruments rather than operating a business, and investors generally evaluate their performance based on portfolio returns, net asset value, and investment strategy. Investors also receive regular disclosures regarding portfolio holdings, valuations, and other key information through existing regulatory reporting requirements. Aligning the reporting frequency for these entities with that of registered investment companies under the Investment Company Act of 1940 would create a more consistent and coherent regulatory framework for investment companies, regardless of their legal structure. It would also eliminate unnecessary differences in reporting requirements between economically similar investment vehicles. In addition, 10-Q quarterly reports for Topic 946 investment companies often contain limited incremental information beyond what investors already receive through other required disclosures, while imposing significant preparation, audit review, and compliance costs on registrants. Permitting semi-annual reporting would reduce these costs and reporting burdens without materially diminishing the quality or timeliness of information available to investors. Overall, I believe the proposed amendment appropriately balances investor protection with regulatory efficiency by tailoring reporting requirements to the unique characteristics of investment companies and harmonizing the Commission's reporting framework for similarly situated pooled investment vehicles.

Courtney Meyer — Jul 3, 2026
Subject: File No. S7-2026-15 From: Courtney Meyer Please keep quarterly reporting. Americans deserve transparency from corporations we are investing our retirement savings in. Going away from this does a huge disservice to the average person. Courtney Meyer Colorado Springs CO

Craig Hartwell No s — Jul 3, 2026
Subject: File No. S7-2026-15 From: Craig Hartwell Dear Commissioners, Please keep quarterly reporting requirements in place.

Dale Kaff — Jul 3, 2026
Subject: File No. S7-2026-15 From: Dale Kaff Please keep quarterly reporting for updated information for investors to be able to make timely decisions.

Daniel Gibson — Jul 3, 2026
Subject: File No. S7-2026-15 From: Daniel Gibson Hello, I am not in favor of semiannual reporting. I believe quarterly reporting is an important measure for maintaining investor transparency. Thank you.

Darrin Yee — Jul 3, 2026
Subject: File No. S7-2026-15 From: Darrin Yee Reporting should remain quarterly. Investors need to have transparency.

David — Jul 3, 2026
Subject: File No. S7-2026-15 From: David You don't need my name, title, or location for this. I'm a U.S. citizen and am old enough to remember the Enron scandal as well as others. The quarterly reporting rule is to try and keep things in check. Going back to 6 months would be a disaster and allow for too much fudging of numbers. This reporting time frame (quarterly) must remain in place. I would pull every nickel I have in the stock market out if this rule were to go back to the twice a year requirement! Do the right thing and leave the requirement as is!!!

David — Jul 3, 2026
Subject: File No. S7-2026-15 From: David Hello, I have $100,000 in an investment account. I would like the data, we would all like the data. Please continue doing your job. And stop bending the knee to your corporate sponsors. Stop reducing the availability of resources and knowledge to the average consumer for the benefit of a few rich assholes. If you’re gonna do absolutely jack shit to stop corporate, let alone congressional insider Trading, then you could at least continue to give the average person quarterly not even more often updates on how their money is performing in the market. It is not that complicated. Do your job, please or hire people that will.

David Asekoff — Jul 3, 2026
Subject: File No. S7-2026-15 From: David Asekoff Quarterly reports are quite effective. For a century they've informed the government, investors and the board of directors the true and accurate health and risks of a company. Changing the rules to require less reporting greatly increases the chance of malfeasance and makes investing more risky. At a time when Americans are invested in the stock market at a greater percentage than ever before and it's very accessible, you want the public to be well informed. In short, switching to less frequent reporting doesn't benefit anyone and certainly not the companies itself. These reporting processes work very well and they shouldn't be changed

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David Hitzrot High School Math Teacher — Jul 3, 2026
Subject: File No. S7-2026-15 From: David Hitzrot This is a terrible idea for those of us who hope to retire off of making safe long term investments as the lack of information will increase investment risk across the board

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David LALIRE — Jul 3, 2026
Subject: File No. S7-2026-15 From: David LALIRE As an individual investor residing in France, I invest in U.S.-listed companies in part because the 10-Q allows me, whether directly or through the analysis and commentary it generates, to follow these companies' performance on a regular and close basis. I would feel far less confident investing in U.S. companies if I could only access their results twice a year, and this would very likely lead me to limit or reduce my allocations to U.S. equity markets. In my view, this reporting frequency is a meaningful factor in the trust that international investors place in U.S. markets, and reducing it could undermine that trust.

David S. The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: David S. I am opposed to reducing the number of public-

company reports from four times a year to just two. Taking the reports away makes everyone less informed. Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. My vote is to keep the number of public-company reports at four times a year.

Debra Kohn — Jul 3, 2026
Subject: File No. S7-2026-15 From: Debra Kohn Please continue quarterly reporting. I worry that in 6 months things can go terribly wrong. I am a senior and count on my RMD's. Debra Kohn

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DENISE B EDWARDS Physical therapist — Jul 3, 2026
Subject: File No. S7-2026-15 From: DENISE B EDWARDS Please do not do this. The people investing in the stock market whose retirement depends on the performance of these companies deserve the transparency of quarterly reports to make the best, most informed decisions regarding their livelihood. Frankly, much like communism, I do not wish to experiment with something that has not worked before and risk it blowing up in our faces.

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dion contreras The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: dion contreras Please keep financial reporting requirements to four quarter per fiscal year.

Don Wall Loan Officer — Jul 3, 2026
Subject: File No. S7-2026-15 From: Don Wall We are living in an era of reduction of consumer protections at the same time as risks to consumers are becoming greater. As companies get larger and larger and more complex it's even more important that we as consumers/ investors have financial information available more than 2 times a year. The fact they we are even considering less reporting is crazy in my opinion. Less reporting will open millions of Americans up to increased chances of corporate fraud and the damage that will result from it. You only need to look as recently as the Enron debacle to see how this could be a huge problem. I'm asking you to please keep quarterly reporting as the standard for reporting in the United States.

Doris Butler — Jul 3, 2026
Subject: File No. S7-2026-15 From: Doris Butler Keep the reporting quarterly and keep CEO's accountable.

Doris Szejna Retired Educator and Marines Veteran — Jul 3, 2026
Subject: File No. S7-2026-15 From: Doris Szejna I have spent my life trying to keep my head above financial stress the quarter reports helped me make sound decisions in investing my 401 and pension. I am a 76 year old veteran not a wealthy investor but what is left of middle class who lives comfortably Please keep Quarterly reporting Please

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Doug Wandell — Jul 3, 2026
Subject: File No. S7-2026-15 From: Doug Wandell I DO NOT support this change. I want MORE visibility in this time of corporate and political corruption, not less.

Dustin Dash — Jul 3, 2026
Subject: File No. S7-2026-15 From: Dustin Dash To Whom It May Concern, I am writing as an individual retail investor to strongly oppose the Commission's proposal to make quarterly reporting optional for public companies (File Number S7-2026-15). While I understand the desire to reduce compliance costs for small issuers, reducing reporting frequency to a semiannual cadence directly harms individual investors. Six months is far too long to wait for transparent, standardized financial data. This change will widen the gap between institutional insiders and everyday retail investors, drastically increase market volatility when data is finally released, and give struggling companies too much time to obscure negative material changes. Mandatory quarterly Form 10-Q filings provide the necessary transparency and guardrails that ensure market integrity. If a company chooses to access public capital, they must accept the responsibility of regular accountability to their shareholders. I urge the Commission to withdraw this proposal and maintain the current mandatory quarterly reporting framework. Respectfully, Dustin Dash

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E. Ashe — Jul 3, 2026
Subject: File No. S7-2026-15 From: E. Ashe Less accountability would make even more egregious errors! It’s already bad enough CEO’s do not pay fair share in taxes and labor is shipped oversees to make the companies more money and increase global warming. If anything, make them sign six times a year!

E.F. Clergy — Jul 3, 2026
Subject: File No. S7-2026-15 From: E.F. I request that the SEC continue quarterly reporting. A lot can go wrong in 6 months and open things up to corruption and fraud. We need more transparency not less; the small amount of supposed savings benefit the executives at the loss to the ordinary investors

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Edmund Cooper Project Managgr — Jul 3, 2026
Subject: File No. S7-26-18 From: Edmund Cooper I am commenting as a regular member of the public who is trained in cybersecurity and risk assessment. In cybersecurity, you cannot build or maintain trust if you only share a partial risk picture or selectively disclose what is convenient. The same principle applies to public company financial reporting: investors and the public need a full, consistent view of a company’s risk profile to understand what is really going on and to support a healthy economy for everyone – not just for one company or one group of insiders. After the market abuses that led to the 1929 crash, Congress passed the Securities Exchange Act of 1934 and gave the SEC authority to require ongoing reports so investors would have a continuing view of a company’s financial position and risks, not just one-off headlines. The Exchange Act has been on the books since 1934, but the SEC did not formally standardize quarterly reporting on Form 10-Q until 1970, which shows how long it can take to overcome resistance to basic transparency. That

history matters: we already saw what happens when disclosure is left too much to management's discretion, and the answer back then was to build a regular, standardized reporting system so the public would not be the last to know. Weakening those reporting requirements now would start to undo that hard-learned lesson and move us back toward the same trappings of selective disclosure and unchecked greed. Under the federal securities laws, domestic public companies are required to file annual reports on Form 10-K and quarterly reports on Form 10-Q, which together provide a continuing view of the company's financial position during the year. Form 10-Q includes unaudited financial statements and other information about the company's financial condition and risks for each of the first three fiscal quarters, and it is a core part of that framework. Quarterly reporting on Form 10-Q is already the bare minimum and has been in place for a long time for a reason: it provides a regular, standardized snapshot of a company's financial condition, the risks it faces, and its operating results so that markets can function on shared, reliable information. If an organization is well run and organized, providing a complete Form 10-Q each quarter that accurately reflects its risk profile should be entirely achievable as a basic responsibility of being publicly traded. In cybersecurity and risk management, we follow established frameworks that expect continuous monitoring and honest reporting of weaknesses so leaders can make informed risk decisions. Under those approaches, including NIST-style continuous monitoring, the standard is not "once a quarter" – it is ongoing awareness, regular updates, and a clear picture of the current risk posture. For us, that kind of visibility is not optional; it is built into how we are supposed to operate. The financial reporting system should work the same way in spirit. Letting short earnings releases or marketing-style communications furnished on Form 8-K stand in for a full Form 10-Q would move in the opposite direction by shifting the focus from objective, standardized disclosure to curated messaging that makes executives more comfortable but leaves everyone else with less information. In cybersecurity, hiding or downplaying issues only leads to bigger failures later and destroys trust when they eventually surface. The same is true for financial risk: reducing the depth or frequency of required reporting does not solve short-term thinking, it just makes problems harder for the public to see and easier for those at the top to manage for their own benefit, often without a clear picture of the true risk profile being shared broadly. If we loosen these requirements simply to keep the heads of companies happy, we risk repeating the very patterns of overconfidence, opacity, and greed that earlier generations tried to fix, and we leave consumers and investors exposed while those at the top are insulated. Robust, standardized quarterly reporting through Form 10-Q supports trust in the overall market and benefits everyone, from small individual investors to large institutions. It is not only about Fortune 500 companies, although they clearly benefit from a level playing field and sustained confidence. Weakening Form 10-Q requirements or allowing them to be effectively replaced by selective earnings releases would move in the wrong direction by obscuring information to keep the people at the top more comfortable, instead of keeping the full picture of a company's risk profile visible so that accountability and informed decision making can occur across the entire economy.

Edward Brinkman investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Edward Brinkman I am against this proposed amendment. This proposal to allow reduced reporting frequency opposes a historical trend of increasing transparency that the SEC has embraced since its inception. The SEC has long understood that more frequent disclosures gives corporate insiders less of an unfair advantage over public investors, which encourages participation. I consider reduced transparency with grave suspicion. It undermines public trust. It allows for a greater degree of bad behavior, reduced opportunity for prompt rule enforcement, and increases the overall risk in the market. The arguments in favor of this change are weak: 1. To reduce compliance cost. Reporting should be far less costly today than it was when quarterly reporting was first mandated in 1970, due to computerized record keeping. 2. To reduce management distraction. It is not a distraction to know how one's business is doing. It doesn't seem

reasonable that a well-run company asks that question internally less often than quarterly. 3. To discourage prioritizing short-term earnings over long-term strategy. While this is a legitimate concern, it has more to do with perverse incentives created by executive compensation schemes than reporting frequency. Besides, a semi-annual time horizon would do little to encourage serious long-term thinking. 4. To make the public company model more attractive to businesses. What kind of businesses would be more attracted to an environment of reduced transparency and reduced enforcement, and do we really want shady businesses like that populating our investment markets? I believe this change would do more harm than good, and the harm would be inflicted on individual investors - the very group most in need of protection from unfair advantage and deception, protection it is the SEC's mission to provide.

Elizabeth J Benn Sergeant Major, US Army, Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Elizabeth J Benn It is ridiculous to assert that companies need a break. History clearly proves the need for quarterly reporting. We the People will not be run by corporate greed. We will not be taken advantage of.

Elveria H Walton — Jul 3, 2026
Subject: File No. S7-2026-15 From: Elveria H Walton It is in the best interest of our country to continue quarterly reporting for public companies currently required to provide and sign such reports. Those reviews are necessary to keep the public informed of any irregularities and improprieties. I do not believe this can be achieved through semi-annual reporting.

Elwood Balog — Jul 3, 2026
Subject: File No. S7-2026-15 From: Elwood Balog Maintain CURRENT requirements.

Emilio Velez Sales / Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Emilio Velez I am against making this change. Companies should be required to file quarterly earnings reports .

Eugene Hoover Retired - Financial Institution Controller, Auditor, Director of Financial Analysis — Jul 3, 2026
Subject: File No. S7-2026-15 From: Eugene Hoover Simply unbelievable. I have to question seriously the real root of this proposal. The only sector of the US Economy that will be adversely affected by this proposal is the private investment sector. It is a conspiracy established to further attack and weaken the financial information space. If anything, quarterly reporting systems should be further strengthened through enhanced automation and integration at the reporting identity level. The net effect would be less capital and effort expended in production of quarterly reporting. Additionally, similar effort should be expended in refining and standardizing the forward looking components. Doing what the “Europeans” are doing is a key reason why the US Markets should avoid this proposal like a plaque. There are evil forces at play in today’s world. Beware the Middle Eastern influence that believes the Great Satan should be destroyed. Many financial leaders, sadly adhere to a theocratic decision based rationalism. I say NO to this proposal, no matter how well

meaning it sounds on the surface.

F Simmons — Jul 3, 2026
Subject: File No. S7-2026-15 From: F Simmons I strongly urge the SEC to keep quarterly reporting in order to keep companies honest and accountable.

F. With — Jul 3, 2026
Subject: File No. S7-2026-15 From: F. With Do the right thing. Don't be shady. What more motivation do you need!?

Financial Reporting Policy Committee (Melissa F. Lewis-Western - Chair, Sudipta Basu, Michael T. Durney, Mary S. Hill and George Ruch), Financial Accounting and Reporting Section of the American Accounting Association — Jul 3, 2026
July 3, 2026
Paul S. Atkins
SEC Chairman
100 F Street NE,
Washington, D.C. 20549-0213
File No. S7-2026-15
Semiannual Reporting
Dear Chairman Atkins,
Thank you for the opportunity to comment on File No. S7-2026-15, the SEC's proposal regarding semiannual reporting for Exchange Act reporting companies (hereafter "the proposal" or "the proposed amendments"). The Financial Reporting Policy Committee of the American Accounting Association's Financial Accounting and Reporting Section, which is charged with responding to requests for comment from regulators on matters related to financial reporting, asked us to respond to this invitation for comment. The views expressed in this letter are our own and do not necessarily represent those of the American Accounting Association or the Financial Accounting and Reporting Section.
Executive Summary
After reviewing the proposal and the relevant academic literature, we conclude that the expected benefits of semiannual reporting are uncertain and likely modest, while the potential costs are more substantial and better supported by existing evidence.
The proposal is motivated in part by the belief that reducing reporting frequency may encourage more companies to access and remain in U.S. public markets. However, the academic evidence suggests that broader economic, regulatory, and legal developments—including the growth of private capital markets, increased compliance obligations, and heightened litigation risk—are more important determinants of companies' listing decisions than the frequency of periodic reporting. Consequently, academic research provides limited evidence that semiannual reporting alone would meaningfully increase IPO activity or reduce public-company exits.
Similarly, while semiannual reporting may generate some direct compliance cost savings, the savings quantified in the proposal appear relatively modest and may continue to decline as advances in technology and artificial intelligence reduce the costs of preparing financial reports. By contrast, reducing reporting frequency is likely to diminish the consistency, comparability, and timeliness of financial information, thereby weakening the public

information environment through higher information-processing costs, greater information asymmetry, and increased reliance on private information channels. Although investors may partially price-protect against increased information risk, less frequent reporting could still weaken the public information environment by reducing analyst and intermediary information production, increasing reliance on private information, lowering market liquidity, increasing trading frictions, and affecting price efficiency. These effects are likely to be more

pronounced for investors who rely primarily on standardized public disclosures, including many retail and less-sophisticated investors. Less frequent reporting may also influence managers' real decisions.

In sum, the available evidence does not provide strong support for the proposition that the benefits of semiannual reporting would outweigh its direct costs. We acknowledge that opportunity-cost savings may be significant. However, because neither the proposal nor the academic literature provides clear evidence on the magnitude of these benefits or the extent to which they would arise broadly, it is difficult to assess whether they would offset the accompanying costs of semiannual reporting. We therefore encourage the SEC to carefully weigh the potential reduction in reporting frequency against the likely effects on the public information environment, market functioning, and the efficient allocation of capital before adopting the proposed amendments.

The remainder of this letter proceeds as follows. We first evaluate the proposal’s claimed benefits, including its potential effects on companies’ incentives to enter and remain in public markets, as well as its effects on direct compliance costs, managerial short-termism, and proprietary disclosure costs. We then examine the proposal’s likely costs through the lenses of consistency, comparability, and timeliness—three qualitative characteristics of useful financial information that are closely linked to information asymmetry. Throughout, we discuss the implications for investors, information intermediaries, and capital-market participants and explain why the available evidence raises questions about whether the proposal's anticipated benefits would outweigh its information-related costs. We prioritize academic research on interim reporting frequency in the U.S. and markets with similar institutional features to focus on the most relevant evidence. We conclude with suggestions for implementation should the SEC decide to move forward with semiannual reporting, followed by responses to selected questions posed in the proposal.

Sincerely,

Melissa F. Lewis-Western
Professor, Committee Chair
Brigham Young University
Marriott School of Business
melissa.western@byu.edu
Mary S. Hill
Associate Professor
Kennesaw State University
School of Accountancy
mary.hill@kennesaw.edu
Sudipta Basu
Professor
Temple University
Fox School of Business
sudipta.basu@temple.edu
George Ruch
Assistant Professor
University of Denver
Daniels College of Business

george.ruch@du.edu
Michael T. Durney
Assistant Professor
University of Iowa
Tippie College of Business
michael-durney@uiowa.edu

Table of Contents
Executive Summary 1
I. Background and Context - Broader Determinants of Public-Market Participation..... 5
A. Growth of private capital 5
B. Elevated litigation risk 5
II. Potential Benefits of Semiannual Reporting 6
A. Public market participation 6
1. The JOBS Act 6
2. The SOX Act 7
B. Lower direct compliance costs 8
C. Reduced managerial focus on short-term results 9
D. Reduced or delayed disclosure of proprietary information 10
III. Potential Costs of Semiannual Reporting 11
A. Reduced consistency..... 11
B. Reduced comparability 14
C. Reduced timeliness 16
D. Potential mitigating mechanisms 17
IV. Recommendations 18
A. Recommendation 1 - Mitigate consistency costs..... 19
B. Recommendation 2 - Require timely notification of changes in reporting frequency 20
C. Recommendation 3 - Enhance event-driven disclosure requirements 21
D. Recommendation 4 - Adopt a phased implementation or conduct further analysis 21
Appendix- Responses to Selected Questions from the Proposal on Semiannual Reporting..... 23
Q1. Optional semiannual reporting versus required quarterly reporting 23
Q2. Mandatory semiannual reporting with optional quarterly reporting 24
Q3. Eligibility criteria or pilot program for semiannual reporting 24
Q6. Effects on comparing same-company performance over time 25
Q10. Changes in interim reporting frequency during the fiscal year 25
Q14. Content of Form 10-S relative to Form 10-Q 27
Q15. Reducing Form 10-Q burden as an alternative to semiannual reporting 27
Q17. Effects on business operations, growth, and long-term strategy 28
Q30. Fourth-quarter and quarterly-disaggregated financial information 28
Q48. Potential investor benefits of semiannual reporting flexibility 28
Q49. Potential investor costs of semiannual reporting flexibility 29
Q55. Stock price volatility around semiannual releases 29

Q56. Effects of reduced analyst coverage 30
Q58. Valuation and cost-of-capital effects 30
Relevant References Not Included in the Proposal 32

I. Background and Context – Broader Determinants of Public-Market Participation

A central premise of the proposal is that reducing the frequency of periodic reporting may

encourage more companies to access and remain in U.S. public markets. Consistent with this view, SEC Chairman Paul Atkins noted that the flexibility provided by the proposal "might reduce some of the burdens of being a public company and potentially influence a company's decision to become or remain public." Evaluating this claim requires considering the broader factors that have contributed to the decline in the number of publicly listed U.S. companies. As discussed in the following sections, the available evidence suggests that this decline has been driven by a range of economic, regulatory, and legal developments that are likely more important determinants of companies' listing decisions than periodic reporting frequency alone.

A. Growth of private capital

In normal market conditions, public capital markets offer cheaper financing than bank loans or private equity. But after the early-2000s downturn and the 2008 financial crisis, prolonged low interest rates and quantitative easing increased the supply of private capital, leading companies to rely more heavily on private markets.1 Zingales (2009) documents the rapid growth of Rule 144A private placements, which expanded from a negligible source of financing to a market rivaling or exceeding traditional IPO issuance. The growth of private equity and private debt markets likely has reduced the relative appeal of public listings by offering companies alternative financing sources without the costs and regulatory burdens of being public.2

B. Elevated litigation risk

The Sarbanes-Oxley Act of 2002 increased oversight and litigation exposure for executives, directors, and auditors, and prior research finds that financial reporting became more conservative following its enactment (Lobo and Zhou 2006). More broadly, Mahoney (2009) argues that evolving enforcement practices increased the perceived legal risks of being a public company, highlighting the expanded use of state securities laws, such as New York's Martin Act, and changes in prosecutorial practices that increased pressure on public companies and their advisors.

Recent evidence suggests that some of these growing legal risks are tied directly to financial reporting standards used by public companies and, in particular, fair value estimates. Everard and St. Pierre (2024) document that securities class-action lawsuits against auditors increasingly focus on alleged GAAP violations involving fair value estimates. Given that securities class-action settlements and judgments often exceed

1 See, for example, https://fred.stlouisfed.org/series/fedfunds.

2 The SEC's current proposal (S7-2026-17), Registered Offering Reform, would relax several requirements associated with registered offerings. Most notably, the proposed preemption of state blue-sky registration requirements could reduce the regulatory and compliance advantages of private placements relative to public offerings, potentially shifting firms' financing choices toward the public capital markets.

II. SEC fines and penalties, the expected legal costs associated with being a public company have likely increased over time and may represent an important factor in companies' decisions to access or remain in U.S. public markets.

Overall, the evidence suggests that the decline in the number of publicly listed U.S. companies is attributable to a broad set of economic, regulatory, and legal factors. Accordingly, the effects of semiannual reporting should be evaluated within this broader context.

Potential Benefits of Semiannual Reporting

The proposal identifies four principal benefits of semiannual reporting: increased public market participation, lower compliance costs, reduced managerial short-termism, and reduced proprietary costs. As discussed in this section, the existing literature provides

limited evidence that reducing reporting frequency alone would materially generate the anticipated benefits. Taken together, the magnitude of these potential benefits remains uncertain.

A. Public market participation

At its core, the proposal suggests that reducing the frequency of mandatory reporting may lower the costs associated with public-company status and, at the margin, increase the attractiveness of becoming or remaining a public company. In support of this argument, the proposal cites prior research indicating that disclosure and compliance costs can influence companies' decisions to enter or remain in public markets, including studies documenting increased IPO activity following JOBS Act accommodations and increased going-private or going-dark activity following SOX-related compliance costs. The regulatory changes examined in the cited studies primarily affected companies' internal governance, oversight, and compliance processes rather than the frequency of periodic financial disclosures. As a result, a careful review of the cited literature provides limited support for the proposition that semiannual reporting alone would materially encourage companies to go public sooner or remain public longer.

1. The JOBS Act

The academic evidence from the JOBS Act does not provide strong support for the claim that reducing the frequency of quarterly reporting would materially increase companies' propensity to go public or remain public. Although Dambra et al. (2015) document an increase in IPO activity following the JOBS Act, the authors attribute this increase primarily to the Act's de-risking provisions, such as confidential filings and "testing the waters", which reduced proprietary disclosure and IPO withdrawal costs. In contrast, reducing the frequency of periodic reporting more closely resembles the JOBS Act's de-burdening provisions, which reduced ongoing disclosure and compliance requirements, but were not the primary factors associated with the increased IPO activity.

Consistent with the rationale underlying the proposal, Lewis and White (2023) compare biotech IPOs before and after the enactment of the JOBS Act and find that reduced regulatory and compliance burdens were associated with a substantial increase in biotech IPO activity. However, the study does not isolate the effects of de-risking provisions from those of de-burdening provisions. As a result, the evidence does not provide a direct basis for assessing the likely effects of reducing reporting frequency. Moreover, subsequent research that is not referenced in the proposal, raises important concerns regarding the costs associated with reduced disclosure. Specifically, the reductions in disclosure requirements permitted by the JOBS Act can increase information asymmetry, investor uncertainty, and perceived reporting risk. While investors may partially price-protect against these risks, reduced disclosure can still impair the information environment by increasing trading frictions and reducing the usefulness of public information (Barth et al. 2017; Chaplinsky et al. 2017; Cather et al. 2026).

Together, the existing JOBS Act literature provides limited evidence that semiannual reporting alone would meaningfully encourage companies to enter or remain in the public markets. Moreover, these studies suggest that reductions in disclosure requirements degrade the public information environment in ways that increase trading frictions, reduce price efficiency, weaken monitoring, and impair capital allocation., potentially offsetting or diminishing any benefits associated with lower compliance costs.

2. The SOX Act

The proposal also relies on the assumption that the costs associated with SOX encouraged companies to exit the public market and that these costs are comparable to those associated with the frequency of periodic reporting. To evaluate this argument, it is helpful to identify the specific compliance costs examined in the underlying literature.

Bova et al. (2014) conclude that disclosure and compliance regulation can have meaningful economic effects on capital formation, entrepreneurial incentives, and private companies' strategic decisions. However, the compliance costs that are central to their analysis relate specifically to the internal control over financial reporting requirements of SOX Section 404. The authors' primary argument is that IPO companies must build SOX-compliance infrastructure "from scratch," creating substantial implementation and monitoring costs. Importantly, a shift to semiannual reporting would not eliminate or materially reduce these costs for public companies because they would still be required to maintain effective internal controls over financial reporting.

The evidence regarding SOX and companies' propensity to exit SEC reporting is also nuanced. Leuz et al. (2008) partially support Engel et al.'s conclusion that SOX increased incentives for some companies to leave the SEC reporting system. However, the paper also reinforces Leuz's (2007) caution—an article not cited in

the proposal—that these effects are more complex than a simple conclusion that "SOX was too costly." Moreover, even if the conclusion that SOX compliance costs influenced companies' listing preferences is accepted, the relevant SOX costs largely involved internal control and governance requirements. As a result, the applicability of this literature to a proposal focused on semiannual reporting may be limited.

As the SEC proposal acknowledges, the evidence suggests that regulatory costs are unlikely to be the primary driver of broader IPO trends. Accordingly, while semiannual reporting may modestly reduce certain reporting burdens, the existing evidence suggests that its effect on IPO activity and firms' decisions to remain public is likely to be limited.

B. Lower direct compliance costs

The SEC asserts that permitting companies to report on a semiannual basis would reduce direct compliance costs. The SEC notes that the costs of producing periodic financial reports are significant. These include management and employee time, audit fees, legal and accounting costs, and XBRL tagging. However, it is important to recognize that these costs would not be fully eliminated under the proposed amendments. In other words, permitting companies to report semiannually does not relieve them of this undertaking, but rather, simply reduces the frequency at which they are required to perform it. The cost savings, therefore, reflect the difference between filing three Form 10-Qs versus filing a single Form 10-S. Based on the evidence provided in the proposal and our understanding of the extant academic research, it is unclear if the potential cost savings are significant enough to offset the associated costs (see Section III below).

First, the magnitude of the estimated cost savings appears small. The SEC estimates potential cost savings using evidence from prior comment letters, a 2019 survey of 187 Nasdaq companies (Nasdaq 2019), and academic studies examining the costs of auditor reviews of quarterly financial statements (Bedard and Courteau 2015; Bar-Hava 2021). With respect to direct compliance costs, the SEC estimates an average annual cost savings of $198,000 per issuer that chooses to report semiannually instead of quarterly. While there will likely be savings stemming from a reduction in indirect costs (e.g., opportunity costs), the SEC does not provide specific estimates of such

cost savings.
The SEC proposal also provides estimates of potential audit fee savings from companies operating in different regulatory environments. It is unclear whether results from other jurisdictions generalize to U.S. listed companies. The proposal acknowledges this gap by noting that “there are no readily available estimates of the incremental cost of the mandated auditor review of Form 10-Q” (p. 94). Yet, even if the estimated 12%–16% reduction in audit fees applies similarly to U.S. companies, the resulting cost savings appear modest. According to a recent Audit Analytics
8
C. survey, average audit fees in 2023 were approximately $5.7 million, $1.6 million, and $0.7 million for large accelerated, accelerated, and non-accelerated filers (Audit Analytics 2024). Applying the 12%–16% savings range implies average reductions in audit fees as a percentage of revenue, of approximately 0.006%–0.008%, 0.017%–0.023%, and 0.024%–0.033%, respectively. Further, it is important to note that these cost savings will only be realized if the proposed amendments exempt companies from quarterly reviews in other contexts, such as when disclosing quarterly non-GAAP metrics (as required by SOX) or quarterly reviews required by debt covenants. Thus, while the proposed amendments may reduce costs, the magnitude of these direct savings appears modest. Although any cost reduction is beneficial, the relevant question is whether such savings are sufficient to offset the incremental costs associated with reduced consistency, comparability, and timeliness of financial reporting and the resulting as well as the resulting effects on the public information environment and market functioning. On balance, the evidence on direct cost savings raises questions about the proposal's net benefits, although this inference could change if indirect cost savings are substantial.
Second, the SEC’s cost savings estimates may be functionally obsolete considering that many companies have recently begun using generative artificial intelligence (AI) in financial reporting.3 A recent study by Blankespoor et al. (2026) documents that companies are already using generative AI to write the disclosures that populate quarterly filings. Another recent study by Choi and Xie (2026) provides field evidence of significant productivity gains from the adoption of generative AI in financial reporting tasks. AI presumably reduces the cost of financial reporting, and therefore raises the prospect that the incremental direct cost savings of switching from quarterly to semiannual reporting may be lower than the SEC estimates in the proposal.
Reduced managerial focus on short-term results
The concern about quarterly earnings releases inducing managerial short-termism has been aired since at least the early 2000s (e.g., Berenson 2003), with famous companies like GE under Jack Welch seeking to report higher earnings per share every quarter (e.g., Gladwell 2022). The SEC proposal cites academic evidence that more frequent reporting can increase real activities manipulation and short-termism, while also citing evidence of reduced investment and innovation. In anonymous surveys, managers themselves often claim that the need to meet earnings targets at regular quarterly intervals is a primary motivator of myopic behavior (Bruns and Merchant 1990; Graham et al., 2005, 2011). However, a recent academic review of related evidence paints a murkier picture with the conclusion that it is still an open question whether more frequent financial reporting leads to managerial myopia (Roychowdhury et al. 2019). The next two paragraphs further discuss the evidence on both sides.
3 The compliance cost savings estimates include direct and indirect costs, but do not include opportunity costs
(e.g., management time that could otherwise be devoted to strategic planning or operational improvements).

D. On the one hand, several studies suggest more frequent interim reporting can encourage managerial short-termism at the expense of long-run value creation. Ernstberger et al. (2017) document a sharp increase in real earnings management among European companies following the EU's 2004 shift from semiannual to quarterly interim reporting. Kraft et al. (2018) reach a similar conclusion in the U.S. context, finding that stock exchanges' progressive tightening of reporting frequency requirements between 1950 and 1970 was followed by investment declines that subsequently translated into lower asset turnover and profitability—a pattern consistent with managerial myopia. Fu et al. (2020) extend this evidence to innovation, finding that companies increasing their reporting frequency curtail innovation output, while competitors whose reporting cadence is unchanged expand theirs.

On the other hand, some research points either to null effects or to beneficial consequences of more frequent reporting. Nallareddy et al. (2017) and Kajüter et al. (2018) find no indication that higher reporting frequency distorts investment horizons among UK and Singaporean companies, respectively, suggesting that the myopia-inducing effects documented elsewhere may be context- or institution-specific. Balakrishnan and Ertan (2018) provide a counterpoint to the myopia narrative, finding that increased reporting frequency operates as a disciplinary mechanism in the banking sector, constraining managerial discretion in ways that may improve investment quality. Recently, Hillegeist et al. (2026) report that both the U.S. and EU transitions to quarterly reporting were associated with greater investment-to-stock-price sensitivity, suggesting higher-quality investment decisions.

Overall, the literature does not yet settle whether more frequent financial reporting increases or decreases managerial myopia. The divergence in results across settings suggests that the dominant effect likely depends on the institutional environment, the nature of the frictions present at the time reporting requirements change, and whether one examines direct effects on disclosing companies or broader spillovers to non-disclosing peers. Consequently, whether increased reporting frequency ultimately encourages myopia or imposes beneficial discipline on managers remains an open empirical question warranting further investigation.

Reduced or delayed disclosure of proprietary information

We agree with the SEC’s conclusion that the proposal’s ability to reduce proprietary disclosure costs is likely to be limited to situations in which delaying the disclosure of competitively sensitive information decreases its value to competitors (see footnote 133 of the proposal). In support of this argument, the proposal cites research on segment disclosures (Hayes and Lundholm 1996) and major customer disclosures (Ellis et al. 2012). The segment disclosure literature is particularly relevant because segment information is currently required in interim reports, suggesting that a shift to semiannual reporting could reduce the frequency with which competitors receive potentially sensitive data. By contrast, the evidence on major customer disclosures is

III. less directly applicable. Under current U.S. GAAP, entity-wide disclosures relating to major customers are required only in annual reports (ASC 280-10-50-42) and are not required in interim filings. As a result, a transition from quarterly to semiannual reporting would be unlikely to materially affect proprietary costs associated with major customer disclosures.

Under the current quarterly reporting system, some material contracts are filed as exhibits to Form 10-Q. The semiannual reporting proposal notes that these requirements would be adjusted for semiannual filers, which could reduce proprietary costs. However, the proposal would not affect current Form 8-K requirements for

material definitive agreements outside the ordinary course of business. Thus, while Form 8-K would continue to provide timely narrative disclosure about certain new or amended agreements, investors could face delayed access to the contracts themselves when those contracts are disclosed only through periodic-report exhibit requirements under Regulation S-K Item 601(b)(10). At the same time, because timely Form 8-K disclosure would continue for material definitive agreements, any reduction in proprietary costs from moving to semiannual reporting is likely to be muted.

Potential Costs of Semiannual Reporting

The proposal identifies information asymmetry as a cost of permitting semiannual reporting. In this section, we underscore and extend this point by examining the costs of semiannual reporting through the lens of three qualitative characteristics of financial reporting from the Financial Accounting Standards Board's (FASB) Conceptual Framework for Financial Reporting (FASB 2024): consistency, comparability, and timeliness. For each characteristic, we discuss what the research suggests about its effect on information asymmetry and apply that evidence to the SEC's proposal. Although consistency, comparability, and timeliness are distinct concepts, reductions in each can weaken the public information environment and increase information asymmetry. Even if investors can partially price-protect against these risks, weaker public disclosure may reduce the efficiency with which resources are allocated in capital markets, consistent with the FASB's view that high-quality financial information helps capital markets function efficiently in allocating scarce resources (FASB 2024, p. 1). Throughout, we note when these effects are likely to be more pronounced for retail and less-sophisticated investors. We close the section by explaining why we are not optimistic that compensating efforts from information intermediaries (e.g., analysts) or from voluntary managerial disclosures (e.g., 8-Ks) will meaningfully alleviate these costs.

A. Reduced consistency

The FASB defines consistency as the use of the same accounting and reporting methods for the same items, both within a single firm over time and across companies in the same period (FASB 2024, QC22). We acknowledge that the FASB treats consistency as a means to comparability rather than a qualitative characteristic of

financial reporting itself, but we begin with consistency because it is (1) directly affected by the proposal and (2) directly related to information-processing costs.

1. Academic research

A substantial literature documents that greater consistency of financial reporting reduces information-processing costs for users, which lowers information asymmetry and improves capital-market outcomes. Peterson et al. (2015) measure consistency through the textual similarity of accounting-policy footnotes. They find that greater consistency is associated with broader analyst coverage, more accurate and less dispersed analyst forecasts, and lower information asymmetry as reflected in bid-ask spreads and illiquidity. Similarly, Henry et al. (2025) examine presentation consistency, the consistency of line-items on the face of the financial statements and find that greater presentation consistency is associated with broader analyst coverage, increased forecast accuracy, reduced forecast dispersion, and greater forecast timeliness.

A separate body of literature examines cross-firm consistency improvements following mandatory IFRS adoption.4 Improved consistency under IFRS is associated with increased market liquidity, lower cost of capital, and higher firm valuations (Daske et al. 2008). However, Christensen et al. (2013) caution that these liquidity benefits are found only in five countries with concurrent increases in financial reporting enforcement and conclude that the enforcement changes (rather than IFRS adoption itself) drive the observed effects.

Other IFRS-adoption studies document additional capital-market effects: greater cross-border investment attributed to lower information-processing costs (Yu et al. 2014); reduced returns to insider purchases, a proxy for reduced information asymmetry (Brochet et al. 2013), and broader analyst coverage with improved forecast accuracy (Byard et al. 2011; Tan et al. 2011). The caveat identified by Christensen et al. (2013) applies broadly to studies that use cross-country IFRS adoption as their source of identifying variation. In some countries, changes in enforcement occurred concurrently with IFRS adoption, making it difficult to isolate the effects of greater reporting consistency from the effects of stronger enforcement. These studies attempt in various ways to address this confound; the resulting evidence supports the general claim that consistency improves capital market outcomes, but the specific magnitudes within these studies should be interpreted with caution.

In summary, the evidence suggests that greater consistency is generally associated with lower information asymmetry and a stronger public information environment, contributing to improved market functioning.

4 Most pre-SFAC-8 academic literature uses "uniformity," as defined in SFAC 2 in the sense that the FASB now calls consistency under SFAC 8 (QC22). We categorize the cited literature based on what each paper actually measures rather than the term used in the paper.

2. Application to the proposal

The proposal would reduce consistency in interim reporting in three principal ways.

1. 2. 3. Across-firm consistency of reporting intervals within each fiscal period. Under the current quarterly regime, companies that file Form 10-Q provide interim financial information at a uniform fiscal-quarter interval. The proposal would replace this uniformity with a regime in which some companies file Form 10-Q on a quarterly basis, while others file Form 10-S on a semiannual basis, reducing across-firm consistency within each fiscal period.

Within-firm consistency of reporting intervals over time. The proposal permits a reporting company to elect semiannual reporting each year. Therefore, a firm can switch its interim reporting frequency between quarterly and semiannual over time, reducing within-firm consistency over time.

Voluntary disclosure heterogeneity among semiannual filers. Semiannual filers may voluntarily provide first- or third-quarter information through earnings releases or other channels. The form, timing, and content of such voluntary disclosures will vary across companies and across years within a firm, introducing a further source of inconsistency that mandated uniform reporting currently mitigates.

The proposal currently provides that Form 10-S would require the same narrative disclosures and financial information as Form 10-Q, scaled to the six-month period (Release No. 33-11414, p. 24). We agree with this design choice. If the SEC were to ease this requirement and allow the contents of the two forms to differ, this would introduce a fourth reduction in consistency beyond the three above.

For users of financial reports, the reductions in consistency would raise information-processing costs. For example, an investor comparing two calendar-year companies after each has filed an interim report for the period ending June 30 would compare two three-month statements (Q1 and Q2) from the quarterly filer with a six-month statement (January through June) from the semiannual filer. Likewise, users would need to reconcile financial reports to track a firm whose

reporting frequency changes over time, and to piece together heterogeneous voluntary disclosures across semiannual filers.

Based on the research summarized above, we would expect these increased processing costs to weaken the public information environment by reducing analyst coverage, increasing information asymmetry, and lowering market liquidity. Although investors may partially price-protect against these risks, the resulting increase in trading frictions and reduced availability of timely, decision-useful information may affect the efficiency with which market participants process and incorporate information into prices. These effects are likely to be more pronounced for retail and less-sophisticated investors, who often lack the resources available to institutional investors, such as paid research services and

third-party data vendors that help absorb processing complexity. We address analyst attrition more fully in Subsections C and D.

B. Reduced comparability

The FASB defines comparability as "the qualitative characteristic that enables users to identify and understand similarities in, and differences among, items" (FASB 2024, QC21). Comparability requires that economically similar items be reported similarly, and that economically different items be reported differently: "for information to be comparable, like things must look alike and different things must look different" (FASB 2024, QC23).

1. Academic research

Academic research documents that greater comparability of financial reporting reduces information-processing costs for users, which lowers information asymmetry and improves capital-market outcomes. De Franco et al. (2011) and Barth et al. (2018) find that greater comparability is associated with broader analyst coverage, more accurate analyst forecasts, lower bid-ask spreads, greater market liquidity, and a lower cost of capital. One qualification is worth noting. Much of this literature examines differences in accounting standards or accounting methods rather than differences in reporting frequency or presentation formats. Nevertheless, because the underlying mechanism operates through information-processing costs and the ease of comparing companies, we draw on this literature for insights into the capital-market consequences of reduced comparability, while recognizing that its application to reporting-interval comparability is indirect.

While research is clear on the benefits of comparability, the relationship between consistency and comparability is itself conditional. In other words, a reduction in consistency does not necessarily imply a reduction in comparability. Per QC23 (FASB 2024), when companies are economically similar, inconsistent reporting may obscure those similarities and reduce comparability. When companies are economically different, however, inconsistent reporting may help users identify and understand the underlying economic differences. Theoretical work supports this conditional view: consistency can improve or impair the information available to users depending on the relative magnitudes of firm-specific and common economic shocks (Corona et al. 2024) and forced consistency can produce uniform-looking reports that obscure substantively different underlying economics (Sunder 1997).

Two empirical examples illustrate how forced consistency can obscure economic differences. The FIFO–LIFO choice in inventory accounting reflects firm-specific economic conditions (Lee and Petruzzi, 1989), and the market prices the choice as conveying information about firm risk (Krishnan et al. 2008). Eliminating this flexibility and requiring all companies to use the same inventory method would

make economically different companies appear more similar than they are.
14
Similarly, FASB Statement No. 2 requires R&D to be expensed as incurred, so a firm whose $10 million in R&D yields a successful product reports the same expense as one whose $10 million yields nothing. Sunder (1997, p. 145) describes this as "uniformity of form, but not substance." In both cases, forced consistency causes economically different companies to look alike, reducing rather than enhancing comparability.

Beyond the inventory and R&D examples, empirical evidence on reporting-frequency choices is more directly relevant to the proposal. Butler et al. (2007) examine voluntary and mandatory changes in interim reporting frequency from 1950 through 1973 and find that companies voluntarily moving from semiannual to quarterly reporting experienced increased earnings timeliness, while companies whose increase was mandated by the SEC did not. Although their setting examines voluntary increases (rather than decreases) in frequency, their evidence supports the broader proposition that reporting-frequency elections may convey information about firm-level economics.

2. Application to the proposal

Whether the proposal reduces comparability depends on whether a firm's election of reporting frequency conveys information about its underlying economics. If the election conveys such information, for example if companies electing semiannual reporting differ systematically in operating cycle or management horizon, then permitting different reporting frequencies allows economically different companies to look different. In this case, the proposal would not reduce comparability and may even enhance it. If, on the other hand, the election does not convey such information, then permitting different reporting frequencies would cause economically similar companies to look different, reducing comparability. The evidence from Butler et al. (2007) discussed above is consistent with companies self-selecting reporting frequency based on their information environments. Whether this self-selection mechanism would operate similarly under the proposal's structure, where election would be a reduction rather than an increase in reporting frequency, remains a question for future empirical research.

Even granting the most favorable interpretation of the proposal (that a firm's election of semiannual reporting conveys information about firm-level economics), this benefit does not eliminate the information-processing costs identified in Subsection A. We acknowledge that under this interpretation, it is unclear whether users would in fact seek to compare economically dissimilar companies. To the extent that users do make such comparisons, for example in routine portfolio review or in screening on common metrics such as P/E ratios, the recurring task of reconciling financial information across different reporting intervals remains. Therefore, the analyst, asymmetry, liquidity, and cost-of-capital consequences described in Subsection A potentially flow through the processing-
15
cost channel, though these consequences may be offset, perhaps fully, to the extent that the election itself improves comparability.

C. Reduced timeliness

The FASB identifies timeliness as one of the four enhancing qualitative characteristics of useful financial information, defining it as "having information available to decision makers in time to be capable of influencing their decisions" (FASB 2024, QC29). When mandatory disclosure is less frequent, information that the firm possesses but has not yet disclosed remains non-public for longer periods, allowing information asymmetry

to accumulate.

1. Academic research

A first stream of research examines how mandatory reporting frequency affects analyst coverage. International evidence from the UK consistently shows a positive relationship between mandatory reporting frequency and analyst coverage. Pozen et al. (2017) specifically document that UK companies that moved to semiannual reporting without supplementing through voluntary quarterly disclosures experienced reductions in analyst following. Analysts depend on timely periodic disclosures as an important input to their forecasting and recommendation models, and reduced reporting frequency reduces both the volume of material analysts can produce and the timeliness of the underlying information. Less analyst coverage reduces the public dissemination of firm-specific information, contributing to greater information asymmetry.

A second stream of research documents that gaps between mandatory disclosures allow information asymmetry to accumulate with negative consequences for liquidity, transaction costs, and cost of capital (Diamond and Verrecchia, 1991; Easley and O'Hara, 2004; Glosten and Milgrom, 1985). Stoumbos (2023) directly addresses reporting frequency and finds that information asymmetry grows steadily between earnings announcements and is meaningfully higher under semiannual than quarterly reporting in the second half of each semiannual period. Recent advances in alternative data technologies, such as satellite imagery, have enabled sophisticated institutional investors to supplement public disclosures with proprietary data, reducing their reliance on periodic financial reports (Katona et al. 2025). As a result, less frequent public reporting may disproportionately affect investors who rely primarily on standardized public disclosures. To the extent this increases information asymmetry, it may also reduce liquidity and increase trading frictions, costs that are borne primarily by liquidity traders, including many retail investors.

A third stream of research examines private meetings between managers and institutional investors as a substitute channel for less frequent public disclosure. This literature documents that private meetings are informative, that their informativeness is greater for companies with less public disclosure, and that the guardrails of Regulation Fair Disclosure are likely ineffective in promoting a level

playing field (Soltes, 2014; Solomon and Soltes, 2015; Bushee et al., 2017; Bushee et al., 2018; Brown et al., 2019; Campbell et al., 2021).

Taken together, this research suggests that less frequent reporting could increase information asymmetry by reducing analyst information production, increasing reliance on alternative data and other proprietary information sources, and increasing the relative importance of private communications between managers and institutional investors. Although market participants may partially price-protect against these effects through adjustments in prices and trading costs, greater information asymmetry may nonetheless increase trading frictions and reduce liquidity until new public information becomes available.

2. Application to the proposal

Less frequent mandatory reporting directly undermines timeliness: under the proposal, the interval between mandatory disclosures of immaterial data doubles, and the maximum age of newly disclosed information increases from approximately four and a half months under quarterly reporting to roughly seven and a half months under semiannual reporting.

Research suggests that information asymmetry would also grow over this extended interval for semiannual filers. First, semiannual filers with analyst

following that do not voluntarily supplement with quarterly disclosures would likely face reduced analyst coverage. Second, sophisticated institutional investors with privileged access to alternative data technologies would be positioned to exploit the longer gaps between mandatory disclosures. Finally, large institutional investors would likely increasingly rely on private meetings with managers to compensate for reduced public disclosure.

Taken together, this evidence suggests that semiannual reporting could increase reliance on private information channels relative to standardized public disclosures. Although market participants may partially price-protect against greater information asymmetry through adjustments in prices and trading costs, the resulting increase in reliance on proprietary data and private communications may weaken the public information environment. These effects are likely to be particularly important for investors who rely primarily on standardized public disclosures, including many retail and less-sophisticated investors.

D. Potential mitigating mechanisms

The discussion in Sections A through C identifies several ways in which semiannual reporting may weaken the public information environment. Market participants, however, are not passive. Analysts, managers, and investors adapt to changes in disclosure requirements, raising the question of whether alternative information channels could substantially offset the reduction in mandatory quarterly reporting. We consider three such mechanisms: analyst coverage, voluntary disclosure, and

information transfer from firms that continue to report quarterly. Although each may partially mitigate the proposal's effects, the existing evidence suggests that none is likely to fully substitute for timely mandatory reporting.

Analyst coverage is itself a mechanism through which public information is produced and disseminated. However, as discussed above, research suggests that less frequent mandatory reporting reduces analyst following for some firms (Pozen et al. 2017). Consequently, analyst coverage is unlikely to offset the effects of semiannual reporting and may instead amplify them. Because many small firms already receive little or no analyst coverage (Bhushan 1989), this cost is less relevant to them.

Voluntary disclosures like earnings announcements, management forecasts, and other interim communications already convey much of the information eventually reported in Forms 10-Q and 10-K (Sivakumar and Waymire 1994; Basu et al. 2013). However, prior research argues that the credibility of these disclosures depends in part on subsequent mandatory verification (Gigler and Hemmer 1998; Ball et al. 2012). Consistent with this view, Cheng et al. (2013) find that firms permitted to replace certain mandatory disclosures with voluntary disclosures experience declines in liquidity even when they voluntarily maintain their previous level of disclosure. This evidence suggests that voluntary disclosure cannot fully substitute for the credibility provided by mandatory disclosure. Thus, voluntary disclosure appears to complement rather than replace mandatory reporting. Information transfer from large firms may partially offset the reduction in firm-specific disclosure. Investors often infer industry-wide developments from the earnings announcements of large firms and incorporate this information into the prices of smaller firms before their own announcements (Foster 1981; Han and Wild 1990; Shroff et al. 2017). Consequently, if larger firms continue quarterly reporting, some information may continue to reach the market for semiannual reporters through this channel. On a value-weighted basis, the resulting loss of information may therefore be modest. Overall, these mechanisms suggest that market participants are likely to adapt to less frequent mandatory reporting. Nevertheless, the available evidence indicates that they are imperfect substitutes for timely public disclosure. Rather than eliminating the effects of

semiannual reporting, they appear more likely to redistribute information production toward analysts, sophisticated investors, and voluntary disclosures while leaving the public information environment less robust than under quarterly reporting.

IV. Recommendations

As discussed throughout this letter, we have concerns that the proposal may not generate net benefits in its current form. However, if the SEC elects to proceed, we offer the following recommendations to mitigate potential costs while preserving, to the extent possible, the compliance-cost reductions the proposal seeks to achieve.

18

The table summarizes the recommendations and the qualitative characteristics they address. A more detailed discussion of each recommendation follows.

Problem	Solution
1. Consistency Semiannual reporting reduces consistency between Forms 10-S and 10-Q.	Require quarterly-disaggregated information within Forms 10-S and 10-K and maintain content equivalence between Forms 10-S and 10-Q.
2. Consistency Companies may switch between quarterly and semiannual reporting over time, reducing within-firm consistency	Require a Form 8-K when a firm changes reporting frequency, supplemented by the proposed Form 10-K cover-page checkbox.
3. Timeliness Longer reporting intervals increase the time between mandatory disclosures, allowing information asymmetry to accumulate	Strengthen Form 8-K and related event-driven disclosure requirements to ensure timely disclosure of material events between periodic reports.
4. Direct Evidence Existing research provides only indirect evidence.	Initially limit the option to a subset of companies and evaluate the resulting outcomes before broader adoption, allowing for evidence-based assessment and timely adjustment of the proposal. Also, commission studies on similar recent switches in UK, Japan, and EU, the most comparable financial markets to the U.S.

A. Recommendation 1 — Mitigate consistency costs of semiannual reporting through quarterly disaggregation and content equivalence.

If the SEC proceeds with the proposed semiannual reporting option, we recommend two modifications to mitigate the loss of consistency associated with less frequent

reporting. We recognize that delayed quarterly information cannot fully substitute for timely quarterly reporting. Rather, the recommendation is intended to preserve some of the consistency benefits should the SEC adopt a semiannual option.

First, Form 10-S should present financial information disaggregated by fiscal quarter (Q1 and Q2), in addition to cumulative six-month results. We further recommend that Form 10-K include disaggregated third and fourth-quarter data (Q3 and Q4), in addition to cumulative annual results for all filers.

Second, the SEC should preserve the proposal's intent that Form 10-S require the same financial and narrative disclosures as Form 10-Q, scaled to a six-month reporting period.

The SEC's economic analysis indicates that a substantial portion of the direct compliance-cost savings from semiannual reporting arises from eliminating two filing cycles, including associated auditor reviews, XBRL tagging, and legal review (Release No. 33-11414, Section V.G.3). At the same time, many public companies already

prepare quarterly financial information for internal reporting, internal control, and, in many cases, voluntary disclosure purposes. Consequently, if quarter-specific financial information is already being produced internally, requiring its presentation within Forms 10-S and 10-K may involve lower incremental costs than preparing a complete additional periodic filing. The magnitude of those incremental costs, however, is uncertain and likely varies across firms.

We acknowledge that this recommendation may partially offset one of the proposal's stated benefits, reducing managerial short-termism by decreasing attention to quarterly results. However, to the extent that quarterly reporting induces myopic behavior, disclosing quarterly results with a delay through semiannual filings may lessen those incentives while preserving quarter-specific information. Thus, our recommendation preserves the proposal's principal source of compliance-cost savings while mitigating the loss of consistency associated with less frequent reporting.

If requiring additional quarterly disaggregation for all filers is considered undesirable, an alternative that would preserve consistency is to require semiannual filers to report first-quarter and six-month results in Form 10-S and third-quarter and annual results in Form 10-K.

B. Recommendation 2 — Require timely investor notification of changes in reporting frequency.

If the SEC proceeds with the option to elect Form 10-S in lieu of Form 10-Q, we agree that companies should not be required to make a one-time, permanent election, as doing so would materially reduce the flexibility the proposal is intended to provide.

We also agree with the SEC's proposed Form 10-K cover-page check-box for indicating a firm's current reporting frequency, and we recommend supplementing it with a Form 8-K filing requirement when a firm changes its reporting frequency.

We believe that requiring timely notification through Form 8-K would strengthen the proposal by providing investors with prompt notice whenever a firm changes its reporting frequency, rather than requiring them to identify the change from the cover page of a subsequent Form 10-K. The two disclosures serve complementary purposes: the Form 8-K provides timely notification of reporting-frequency changes, while the Form 10-K check box provides a continuing record of the firm's current reporting status. Together, they improve both the visibility and accessibility of reporting-frequency information without relying solely on the annual filing.

For changes during a fiscal year, we recommend that the SEC permit firms to increase, but not decrease, their reporting frequency and require timely disclosure of the change through a Form 8-K. Under this approach, a semiannual filer could elect, mid-

year, to file a Form 10-Q for the third quarter when circumstances suggest more frequent reporting would be useful. By contrast, a firm that began the fiscal year as a quarterly filer would not be permitted to drop its third-quarter Form 10-Q. This
20
C. D. asymmetric approach allows companies to provide more timely reporting when circumstances suggest it would be useful, while ensuring that a firm's election to report quarterly remains in effect through the end of the fiscal year.
Recommendation 3 — Enhance event-driven disclosure requirements.
If the SEC adopts the proposed semiannual reporting regime, we recommend strengthening Form 8-K and related event-driven disclosure requirements to preserve the timeliness of material information.
Share repurchases provide a helpful example. Under current U.S. rules, repurchase activity is disclosed only as aggregated monthly data in Form 10-Q under Item 703 of Regulation S-K. By contrast, UK issuers who operate under a semiannual reporting environment, must disclose repurchases as soon as practicable and no later than seven days after execution. Under the current U.S. reporting regime, a share repurchase executed in January would not be disclosed until the Q1 Form 10-Q is filed in April, approximately four months later. Under the proposed semiannual regime, disclosure would be delayed until the Form 10-S is filed in August, extending the delay to approximately seven months. The SEC's 2023 Share Repurchase Disclosure Modernization Rule, which would have required more granular repurchase disclosures, reflects the SEC's own recognition that the existing disclosure regime provides information with considerable delay. Although the rule was subsequently vacated on procedural grounds, the proposed semiannual reporting regime would further lengthen these delays and strengthen the case for enhanced event-driven disclosure.
Strengthening event-driven disclosure requirements would partially mitigate the timeliness and information-asymmetry concerns discussed in Section III.C and would align U.S. disclosure practices more closely with those of several jurisdictions cited in the proposal as operating under semiannual reporting regimes.
Recommendation 4 — Adopt a phased implementation to facilitate evidence-based evaluation of costs and benefits or conduct/commission further economic analysis.
The existing research provides only indirect evidence on the specific questions raised by the proposal. As a result, the effects of semiannual reporting on market liquidity, information asymmetry, analyst coverage, and the information environment investors remain uncertain.
If the SEC proceeds with the proposed semiannual reporting option, we recommend implementing it initially as a randomized pilot program. Specifically, the option to elect semiannual reporting should be offered only to a randomly selected subset of companies or industries. Random assignment would ensure that treatment and control companies are comparable in expectation, allowing the SEC to estimate the causal effects of semiannual reporting by comparing outcomes for treated and control companies before and after implementation. After evaluating the proposal's effects,
21
the SEC could determine whether broader adoption is warranted. A pilot program could also explicitly consider threshold-based implementation to assess how the consequences of semiannual reporting vary with firm size.
A randomized pilot program would allow the SEC to directly evaluate the effects of semiannual reporting on market outcomes and investor welfare, including any disproportionate effects on retail investors, before extending the option to all reporting companies. It would also generate unusually strong causal evidence for

policymakers and researchers regarding the proposal's effects. Following a defined evaluation period, the SEC could use this evidence to determine whether the option should be expanded, targeted to particular types of companies, retained in limited form, or rescinded.

Given the availability of natural experiments in several major foreign capital markets, including the UK and the European Union, the SEC may wish to supplement the current economic analysis with a comprehensive empirical evaluation (or commission such an evaluation) of jurisdictions that have reduced mandatory reporting frequency. Such an analysis could provide direct evidence on the effects of semiannual reporting on liquidity, analyst coverage, information asymmetry, IPO activity, and firms' decisions to remain public, thereby informing the SEC's assessment of the proposal's anticipated costs and benefits.

Appendix

Responses to Selected Questions from File No. S7-2026-15, the SEC's Proposal on Semiannual Reporting

The selected questions from the proposal are presented in bold font, followed by our responses.

Q1. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?

We have concerns about whether companies should have the option to file interim semiannual reports in lieu of quarterly reports. As discussed in Sections I and II, the existing literature provides limited evidence that the proposal's expected benefits, lower compliance costs, reduced managerial short-termism, and greater incentives to go public or remain public, would materialize in practice. As discussed in Section III, the proposal would likely reduce the consistency, comparability, and timeliness of interim financial reporting, thereby increasing information asymmetry and trading frictions. These changes may reduce the availability of timely, decision-useful information and affect the efficiency with which market participants process and incorporate information into prices. These costs would likely fall disproportionately on retail and less-sophisticated investors. On balance, the existing evidence suggests that the costs of permitting the option are likely to outweigh the benefits.

Our letter does not take a specific position on the types of companies or industries most likely to elect semiannual reporting. We expect that election will reflect the relative weight individual companies place on the compliance-cost savings the proposal contemplates against the consequences of reduced consistency, comparability, and timeliness we discuss in Section III. Companies with relatively high Form 10-Q compliance costs may be more likely to elect semiannual reporting, whereas companies operating in environments with greater demand for timely financial information (for example, firms in low-quality information environments (Hribar et al. 2022) or industries with pronounced seasonality) may be less likely to do so. Companies with proprietary costs that are revealed in current 10-Q disclosures (e.g., companies whose quarterly segment disclosures benefit competitors) may also prefer semiannual reporting.

Q2. We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that file Form 10-Q today to file

semiannual reports. Should we instead require all companies to file semiannual reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?

No, the SEC should not require all companies to file interim reports on a semiannual basis.

Under either approach contemplated in the question, firms could file quarterly if they choose, while firms that find the marginal costs of quarterly reporting to exceed the marginal benefits could file semiannually. Under standard economic analysis, the two approaches are equivalent since firms can self-select into their preferred filing regime. The difference between the two approaches is that the SEC proposal sets quarterly reporting as the benchmark and treats semiannual filers as deviators. The mandatory semiannual approach works in the opposite direction with semiannual reporting installed as the new benchmark and old quarterly filings deviating from the benchmark. From a sociological perspective, benchmarks become the default setting and deviation from the norm can be costly to reputation. From this behavioral perspective (e.g., DiMaggio and Powell 1983), it seems likely that mandatory semiannual reporting will reduce the number of quarterly filers more than the voluntary semiannual approach.

Q3. Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form 10-Q today, regardless of filer status, revenues, market capitalization, or other criteria. Should the option for semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so, what criteria should be imposed and why? For example, should only emerging growth companies or smaller reporting companies be allowed to report semiannually? Should only companies below alternative quantitative or monetary thresholds be allowed to report semiannually? Should the Commission consider a pilot program to permit optional semiannual reporting for a subset of reporting companies and, if so, what would be the benefits of such a pilot program? What types of companies should be included in the pilot program?

Yes, we believe the option should be available only to a defined subset of issuers, at least initially. In Recommendation 4, we recommend allowing semiannual reporting for a randomly selected group of companies to allow for assessment of the causal relation between semiannual reporting and various contemplated outcomes. Broader extension should follow only after empirical evaluation of the costs and benefits of the proposal as implemented for the test subset.

The SEC also has the opportunity to observe and learn from experiments with quarterly reporting rules in other jurisdictions (Kajüter et al. 2022). For example, Singapore mandated quarterly reporting only for firms with market capitalization above $75 million in 2002. Singapore reversed quarterly reporting requirements in 2020 except for risky firms with qualified audit opinions or regulatory concerns (Singapore Exchange, 2020).

Q6. If adopted, would semiannual reporting have an impact on investors' ability to compare same-company performance over time? Why or why not?

Yes. Semiannual reporting on Form 10-S would reduce investors' ability to compare same-company performance over time through two mechanisms, as we discuss in Section III.A. First, replacing three quarterly observations per year with a single six-month observation reduces the frequency at which investors can observe the firm's performance trajectory. Second, if a firm changes its interim reporting frequency in subsequent fiscal years, time-series comparison of that firm's performance becomes

more difficult because the reporting periods are no longer uniform across the firm's historical record.

Both concerns can be mitigated through the quarterly disaggregation recommended in Recommendation 1. Specifically, we recommend that Form 10-S require semiannual filers to disaggregate cumulative six-month results into separate first- and second-quarter amounts and that Form 10-K present third-quarter and fourth-quarter financial information separately.

Q10. Our proposal would require Exchange Act reporting companies that elect to file semiannual reports to continue with that interim reporting frequency for the rest of the fiscal year in which the election was made. Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first six months of a fiscal year and then file a quarterly report for the third quarter for that fiscal year. Likewise, companies would not be allowed to file a quarterly report on Form 10-Q for the first quarter of a fiscal year, file a semiannual report on Form 10-S for the first six months for that fiscal year, and not file a quarterly report on Form 10-Q for the third fiscal quarter. Would this proposed approach help avoid potential confusion that could be caused by changes in interim reporting frequency during a fiscal year? Is it necessary to add any language to the proposed rules to make more explicit the requirement to maintain the selected frequency for the full fiscal year? Rather than the proposed approach, should we allow: (1) semiannual filers and quarterly filers to make a change in interim reporting frequency during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports during the fiscal year? Should issuers that elect semiannual reporting be required to commit to that disclosure frequency for a certain period of time? Why or why not?

25

If the SEC moves forward with the proposed option to file Form 10-S in lieu of Form 10-Q, we agree with the SEC that companies should not be categorically prohibited from changing their reporting frequency. An outright prohibition on changes in reporting frequency would substantially limit the flexibility the proposal is designed to provide. However, we have mixed views regarding whether companies should be required to commit to a given reporting frequency for the full year.

On the one hand, commitment by management to a specific reporting frequency provides investors with a predictable information environment. The theoretical and empirical literature on voluntary disclosure is broadly consistent with the view that credible commitment to a disclosure policy reduces information asymmetry (Diamond and Verrecchia 1991; Leuz and Verrecchia 2000; Lambert et al. 2007). We note that this literature primarily addresses commitment to disclosure quality, scope, or content rather than commitment to interim reporting frequency specifically; we draw on its conclusions by extension.

On the other hand, increases in reporting frequency in response to material changes in a firm's circumstances can provide investors with useful information, and the proposal itself acknowledges that the appropriate reporting frequency may depend on a firm's circumstances. If a material event or development occurs after a semiannual filer has submitted its first-half Form 10-S, voluntary filing of a Form 10-Q for the third quarter would benefit investors.

We offer two recommendations that seek to balance these considerations.

First, with respect to changes in reporting frequency across fiscal years, we discuss in Recommendation 2 our recommendation that the SEC combine the proposed annual check-box election on Form 10-K with a Form 8-K notification requirement when a firm changes its reporting frequency. These disclosures serve complementary

purposes. The Form 10-K check box identifies a firm's current reporting frequency, while the Form 8-K provides timely notice of any change. Together, they provide both a current record of a firm's reporting status and timely notification of changes. We believe that requiring timely notification through Form 8-K is an important modification to the proposal because it provides investors with a distinct and timely signal when a firm changes its reporting frequency, rather than embedding the change in the cover page of a Form 10-K, which primarily serves other reporting purposes. It also relieves investors of the need to inspect each Form 10-K cover page to detect whether a frequency change has occurred; instead, the notice is delivered to them via the Form 8-K itself.

Second, we recommend that the SEC permit firms to increase, but not decrease, their reporting frequency and require timely disclosure of the change through a Form 8-K.. Under this approach, a semiannual filer could elect, mid-year, to file a Form 10-Q for the third quarter when circumstances suggest more frequent reporting would be useful. By contrast, a firm that began the fiscal year as a quarterly filer would not be permitted to drop its third-quarter Form 10-Q. This asymmetric approach allows companies to

provide more timely reporting when circumstances suggest it would be useful, while ensuring that a firm's election to report quarterly remains in effect through the end of the fiscal year.

Q14. Proposed Form 10-S would mandate the same narrative and financial information as Form 10-Q, albeit for semiannual periods rather than quarterly periods. Should Form 10-S require narrative or financial information that differs from what is required in Form 10-Q? If so, please specify what information should be different and why this information is or is not needed in Form 10-S. Are there any disclosure items, such as mine safety violations, in proposed Form 10-S that should be required instead to be disclosed in other forms, such as Form 10-K, Form 8-K, or Form SD?

We do not believe that Form 10-S should require information different from that currently required in Form 10-Q. We support the proposal's intent that Form 10-S require the same narrative disclosures and financial information as Form 10-Q, scaled to the six-month reporting period (Release No. 33-11414, p. 24). As we discuss in Section III.A and Recommendation 1, any divergence between the content requirements of the two forms would impair across-firm consistency beyond the time-interval effect inherent in the proposal itself, and would undermine the proposal's framing of Form 10-S as a less-frequent analog of Form 10-Q.

Q15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10-Q to reduce the burden on reporting companies of filing this form, such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S-K), or year-to-date comparisons involving financial statements and MD&A? How should these requirements, or any other requirements of Form 10-Q, be revised? What aspects of Form 10-Q’s current reporting framework are most burdensome for reporting companies?

Our letter does not take a specific position on whether the disclosure requirements of Form 10-Q should be revised to reduce compliance burden as an alternative to permitting semiannual reporting. The costs we identify in Section III, reductions in consistency, comparability, and timeliness, and the resulting increase in information asymmetry, arise from the change in reporting frequency rather than from the specific content of Form 10-Q. Modifications to Form 10-Q's content requirements that

reduced compliance burden without reducing reporting frequency would avoid these specific costs, though they would raise distinct disclosure-quality and comparability concerns that are not addressed in this letter.
Kajüter et al. (2022) survey reductions in quarterly disclosure requirements concurrent with switches to semiannual reporting in other jurisdictions.
27
Q17. What impact would the proposed option to file semiannual reports on Form 10-S have on Exchange Act reporting companies' ability to focus on: (1) business operations, (2) growth, or (3) long-term business strategies? Please provide any data on the amount of employee and director time spent on preparing a quarterly report on Form 10-Q.
The proposal could allow managers to devote somewhat more time to business operations, growth initiatives, and long-term strategic planning by reducing the frequency of mandatory reporting activities. However, the magnitude of these cost savings is difficult to quantify. Existing research documents that many CFOs perceive financial reporting primarily as a compliance activity (Dichev et al. 2013), but we are unaware of evidence quantifying how much additional managerial attention would be redirected toward operations or long-term strategy if reporting frequency were reduced. Consequently, publicly available estimates of direct compliance costs may not fully capture managerial costs associated with quarterly reporting. We are unaware of publicly available evidence that systematically measures the employee and director time devoted to preparing Form 10-Q filings. Such information is largely internal to firms and therefore difficult for researchers to observe.
Q30. Should the Commission require the fourth-quarter (or second-semiannual-period) financial information to be included in Form 10-K? Should the Commission require Form 10-S to break out the six-month period into two three-month periods, and require similarly broken-out three-month information for the fiscal year covered by Form 10-K?
We recommend that the SEC require Form 10-S of a semiannual filer to present its financial information disaggregated into the two constituent fiscal-quarter periods (Q1 and Q2), in addition to the cumulative six-month figures. We further recommend that Form 10-K of all filers present third-quarter and fourth-quarter financial information separately. Requiring quarter-specific disaggregation in Forms 10-S and 10-K would provide investors with additional information at relatively modest incremental cost, particularly if firms already prepare quarterly financial information for internal reporting purposes.
We discuss this recommendation more fully in Recommendation 1 of this letter.
Q48 What would be the benefits to investors from reporting companies' flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on Form 10-Q? Are there certain types of companies or industries for which such benefits would be greater than for others? Would the benefits to investors be limited to the pass-through of cost savings, or would there be other kinds of benefits, such as improved managerial incentives or reallocation of company resources to potentially more productive corporate activities?
The proposal identifies two principal investor benefits: pass-through of cost savings and improved managerial incentives from a reduced focus on short-term results, which
28
could in turn lead to better investment decisions and resource allocation by the firm. While these benefits could potentially accrue to investors, it is unclear whether they would materialize in practice. As we discuss in the "Potential Benefits of Semiannual Reporting" section of this letter, the SEC's own estimates suggest that potential direct cost savings that they can estimate are modest in magnitude but opportunity costs

could be large, and the academic literature on whether reduced reporting frequency meaningfully reduces managerial short-termism is mixed across studies and institutional settings.

Q49 What would be the costs to investors from providing reporting companies with flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on Form 10-Q? Would the option for semiannual reporting increase information asymmetries in ways that impair investors' abilities to make investment and voting decisions? To the extent there are such costs or information is reduced, would other regulatory requirements (beyond those requiring interim reports) or market forces mitigate such factors?

Q55 We discuss the costs to investors in detail in Section III of this letter. The proposal would reduce the consistency and timeliness of interim financial reporting, and may also reduce comparability, thereby increasing information asymmetry between informed and uninformed market participants, which could in turn reduce market liquidity and affect the efficiency with which market participants process and incorporate information into prices. These effects are likely to be more pronounced for retail and less-sophisticated investors, who often lack the resources available to institutional investors, such as paid research services and third-party data vendors that help absorb processing complexity. In the closing subsection of Section III, we explain why we are not optimistic that compensating mechanisms (i.e., analyst coverage, voluntary disclosure, and hybrid reporting) will meaningfully alleviate these costs.

For semiannual filers who would not voluntarily release earnings quarterly, would stock price movements around the release of semiannual financial information be more volatile compared to movements around quarterly releases? If so, what are the reasons this would occur? If so, how would this affect investors, companies, and markets?

Yes. As we discuss in Section III.C, information asymmetry accumulates between mandatory disclosures, with empirical evidence showing that asymmetry grows steadily between earnings announcements and is meaningfully higher under semiannual than quarterly reporting in the second half of each semiannual period (Stoumbos, 2023). When mandatory disclosure occurs semiannually rather than quarterly, a larger volume of accumulated information is impounded into prices at a single point in time, which would likely produce more pronounced price movements around the release of semiannual financial information. However, if managers seek to avoid large price movements, especially negative ones, to avoid class-action shareholder lawsuits (e.g., Kellogg, 1984), they may issue management forecasts and especially earnings pre-announcements when they expect to report bad news at future

earnings announcements (e.g., Basu et al. 2022). Such preemption of future bad news spreads out stock price movements across multiple announcements (e.g., Kasznik and Lev, 1995).

Q56 If the proposal were to reduce securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option, what effect would this have on investors and companies? How would such a reduction in analyst coverage affect stock market price efficiency? How would such a reduction affect liquidity of semiannual filers' securities?

Q58 Reductions in analyst coverage would compound the information asymmetry and liquidity effects we discuss in Section III. As we discuss in Section III.C, the international evidence cited in the proposal suggests that semiannual filers without voluntary quarterly supplementation would face reduced analyst following (Pozen et al., 2017). In the closing subsection of Section III, we discuss the role of analyst coverage as a channel through which information asymmetry is mitigated, and we

explain why we do not believe that analyst coverage will compensate for the disclosure reductions identified in the proposal. The information costs associated with reduced analyst coverage would fall disproportionately on retail and less-sophisticated investors, who rely more heavily on analysts as a substitute for in-house research. At the same time, we acknowledge that reduced analyst coverage affects only firms that are currently followed by analysts and that any resulting decline in liquidity is most relevant for firms with actively traded shares. Many small firms' stocks do not trade even once on a given trading day (e.g., Lesmond et al. 1999). If these relatively illiquid firms elect semiannual reporting, any additional reduction in liquidity is likely to be modest and may be difficult to detect.

Would a company's valuation or cost of capital differ based on whether the company is a quarterly filer or a semiannual filer? Please explain the reasons why there would be a difference and provide any specific data. Would less frequent interim reporting negatively affect the ability of investors or other market participants to value the company's securities? If cost of capital would increase for semiannual filers, would this result from an increase in the cost of equity or cost of debt (or both)? How?

Yes. As we discuss in Section III, the proposal would increase information asymmetry between informed and uninformed market participants, which research consistently associates with a higher cost of capital and reduced market liquidity. The asymmetry would arise through multiple channels: reduced consistency of interim financial reporting (Section III.A), reduced timeliness of mandatory disclosure (Section III.C), and increased reliance on private channels including alternative data and private meetings with management (Section III.C). We expect both the cost of equity and the cost of debt for trading purposes to be affected because both are influenced by the underlying information environment, which the proposal could weaken.

30

However, these effects may not translate directly into higher financing costs for all firms. Firms expecting to access public debt or equity markets may choose to return to quarterly reporting or supplement mandatory disclosures with additional voluntary disclosure. As a result, the proposal's effects on the ongoing information environment and secondary-market trading may be more pronounced than its effects on financing costs.

31

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35

Gilbert Aguilar Restaurant manager and investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Gilbert Aguilar My name is Gilbert Aguilar I'm a restaurant manager and have a few investments that this ruling would affect. Keeping consistent accountability is necessary to run any type of business or organization. Allowing businesses to skirt on those responsibilities is not a good business practice. Please keep reportings quarterly.

Gregory Barton Professor of Law — Jul 3, 2026
Subject: File No. S7-2026-15 From: Gregory Barton SEC should be trying to move reporting for companies to a shorter timeframe for greater transparency to investors, not a longer timeframe. This proposed rule will allow companies to hide financial problems from the investing public for long

periods, and hurts the very people that the SEC is supposed to protect—mainstream investors with retirement portfolios. The problem with this rule is that when something you're invested in starts going down the tubes, you'll be the last to know, and so will your fund managers. This is bad for everyone invested in the stock market through IRAs, 401ks, etc . This is not in the public interest. We should have more transparency for the corporations the public is invested in, not less. The only winners in this rule are the corporate insiders, and allowing companies to hide financial problems for longer periods hurting the investors the SEC is supposed to protect.

Gwendolyn Myles-Chisholm Taxpayer — Jul 3, 2026
Subject: File No. PCAOB-2025-01 From: Gwendolyn Myles-Chisholm All companies should be held accountable and report quarterly as it is. The only reason that this administration wants to change is to keep the dirt they have done over the past 6 months covered. All companies should adhere to strict standards.

H Malk — Jul 3, 2026
Subject: File No. S7-2026-15 From: H Malk We need quarterly reporting. Do not change this requirement.

Heather Cole Invester, US — Jul 3, 2026
Subject: File No. S7-2026-15 From: Heather Cole Please do not take away public either individual or corporate investment entities ability to keep tabs on what companies are doing with the funds we are investing with them or considering investing with them. Twice a year is not enough. Quarterly reporting is not a huge burden. As a corporate employee I often have to do monthly, quarterly and yearly reporting as part of my job. It is the least we can expect from corporations to provide information to protect not only our investments but also the financial stability of our nation. Do not approve reducing reporting from quarterly to twice a year. This will not strengthen the position of the companies nor the position of the overall financial markets which we all rely on so heavily now. The current administration wants us to be self-reliant and providing this information on a quarterly basis as has been successful for 50 years is important to continue. Again just in case you're not clear, I strongly disagree with the proposal to reduce to twice yearly reporting and ask that you do not approve this proposal. Please continue with quarterly reporting. Thank you

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Helen Harris — Jul 3, 2026
Subject: File No. S7-2026-24 From: Helen Harris Keep quarterly reports so that investors can monitor funds and make decisions in a timely manner.

Helen S Crescenzi Retired, investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Helen S Crescenzi This proposal is counter to the public interest. It advantages those in powerful positions, while depriving every day investors of vital information that potentially impacts the value of their investments. This proposal would prove detrimental to the health of our Country's economy and to the welfare of most of its citizens.

Hollie David — Jul 3, 2026
Subject: File No. S7-2026-15 From: Hollie David As a concerned US citizen, I would like the SEC to keep the requirement of quarterly reporting available to the public investors.

Individual Individual — Jul 3, 2026
Subject: File No. S7-2026-15 From: Individual Please report four times a year It is essential. So many of us have money in the stock market It needs to know the company's progress every 3 months or else people will come out of the stock market and find another investments and leave teachers and everyday workers in the dark Quarterly reporting lets you know the outlook of the company or companies if you only report once or twice a year you left in the dark for 6 months which is unacceptable I would put all my money out of the market and put it into bonds I have substantial money in the stock market you have my word I would put it into cash gold bonds no more stocks it's not worth the risk

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J Ramseyer — Jul 3, 2026
Subject: File No. S7-2026-15 From: J Ramseyer I In an age where companies are using every technology to quietly take away the individual’s right to privacy, giving the companies we invest our time and money into the right to less transparency for the investor is not the right decision. Every tech to make this efficient exists! Keep accountability in play. - J. Ramseyer, Missouri.

Jack Stensgaard — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jack Stensgaard I am investing my own hard earned money to support myself in retirement. I study all available information at least every quarter to adjust my allocations. I believe moving from quarterly reporting to semi-annual is a terrible idea. Significant information can be hidden longer leading to larger price swings when the information finally does come out. I can envision insiders making trades affecting prices long before the public knows why they were trading. As an investor, I need and deserve the most up to date information available. Please leave reporting quarterly or make it even more frequent.

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james collins none — Jul 3, 2026
Subject: File No. S7-2026-15 From: james collins Re: SEC Proposed Rule S7-2026-15 – Proposed Semiannual Reporting Option I respectfully oppose the proposed rule that would allow eligible public companies to replace quarterly reporting with semiannual reporting. Quarterly reporting promotes transparency, accountability, and timely disclosure of material financial information. Investors, particularly individual retail investors, rely on regular financial reports to make informed investment decisions and to evaluate company performance. Reducing the frequency of required reporting could: Decrease transparency by extending the time between required financial disclosures. Increase information asymmetry between company insiders and public investors. Reduce market confidence by limiting access to current financial information. Make it more difficult for investors to identify changes in a company's financial condition in a timely manner. While reducing compliance costs for smaller companies is a worthwhile objective, I believe there are more targeted ways to achieve that goal without reducing the frequency of public financial reporting. Maintaining quarterly

reporting helps ensure that all investors have access to timely and consistent information. For these reasons, I respectfully urge the Commission not to adopt the proposed rule. Thank you for considering my comments.

James Morton — Jul 3, 2026
Subject: File No. S7-2026-15 From: James Morton I strongly urge the SEC to keep its quarterly reporting requirement. Semi-annual reporting stands to give large entities and investors, who have greater resources and access to information, an advantage at the expense of smaller investors. Quarterly reporting promotes transparency; less frequent reporting provides greater opportunities for companies to hide bad or adverse news from smaller investors for longer periods of time and increases these investors' risk. Billions of small investors' dollars, held in various retirement accounts, college savings funds, etc. are at stake. Please do not allow companies to adopt any reporting period that is less frequent than quarterly. Thank you.

James Swartz Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: James Swartz I'm am in agreement that the potential risks are too dangerous switching to biannual reporting of corporate financials. I would vote to keeping the current quarterly reporting system that is already in place! Thank you.

Jana VanArsdale Data Analyst — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jana VanArsdale I'm writing to express by strong opposition to the proposal to change corporate reporting requirements from quarterly to semi annual.. History has shown that less transparency comes with lower returns and lower valuations. As a 62 year old on the brink of retirement after working since age 14, the move to six month reporting cycle introduces severe operational and structural risks to my life savings. I rely heavily on consistent and timely corporate disclosures to protect my savings. The primary mandate of the SEC must remain investor protection. Reducing transparency to satisfy short term, corporate convenience, directly undermines public trust in the integrity of the US capital markets. Quarterly reporting provides the steady transparency required to make informed and safe investment decisions. I urge the commission to reject this proposal and maintain the current quarter of the reporting framework.

Jane Whiteside — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jane Whiteside This ruling, although in the name of efficiency will really hide transparency and accountability and sets a very dangerous precedent allowing companies to serve their own interests.

Janet Jacobs Teacher — Jul 3, 2026
Subject: File No. S7-2026-15 From: Janet Jacobs I support continuing quarterly reports.

Janet laylor Individual investor — Jul 3, 2026

Subject: File No. S7-2026-15 From: Janet laylor My entire retirement is in my house and the market. I deoend on quarterly reports to understand the health of my various investments. I depend on yhe SEC and my government to help these companies stay honest. Please dont allow companies another way to keep investors like me waiting 6 months instead of 3 to make sure my investments are dound

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Jay Rutledge — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jay Rutledge I am totally against this change. We need the transparency that quarterly reporting provides to investors. Investors deserve to be informed as often as possible of what is happening in a company that they own shares in. From my corporate experience, this change would not save corporations much money if any. I urge you not to make this change and to keep the rules as they are.

JD Masterpool — Jul 3, 2026
Subject: File No. S7-2026-15 From: JD Masterpool Maintain current practices with oversight & quarterly reporting.

Jean cummings Retired teacher — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jean cummings Stop trying to make it easier to have more corruption.

Jean Eichhorst — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jean Eichhorst Quarterly reports are essential data that inform decision making, the public, and economic and business activities. The SEC needs to continue to require publicly available quarterly reports for economic rigor.

Jen Mulholland — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jen Mulholland Please do not allow this to happen. As an individual investor, this will tie my hands because I will not be able to obtain information on the companies financial health for an extended period of time which will give businesses time to hide any problems that may be occurring and put my investments in jeopardy. Please have my back on this matter. Don’t abandon the average person.

Jennie Dugan retiree — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jennie Dugan Regarding Proposed Rule File Number S7-2026-15, change to quarterly reporting Please do not change this requirement to optional. Those of that remember how devastating Enron was to Americans saving for retirement can see that happening again. Most people are honest and willing to be transparent, but making this rule optional benefits those few who are not and who would seek to hide the financial realities. Please do not change this rule. Please keep quarterly reporting mandatory. Thank you. Jennie Dugan

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Jewell Stremler Retiree — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jewell Stremler I'm a retiree, I worked 50 years. I earned my retirement annuity. I need companies that my benefits are invested in to be transparent. Quarterly reporting must be mandatory. I think we should require monthly reports.

Jillian Caballero none — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jillian Caballero I want to KEEP quarterly reporting because transparency is the foundation of a free answer fair stock market. Quarterly filings dramatically shorten the window in which fraud can fester. Without quarterly reporting, retail investors like me are on an unlevel playing field, with no way to get timely information about public companies. I rely on quarterly reports to make decisions about my investments and retirement savings.

Joe Simon The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: Joe Simon Considering current corporate trends, executive teams' tendency to prioritize self interest over shareholders' and scarce accountability, it appears obvious that investors need thorough and more frequent - rather than less - disclosure.

John Doran Engineer — Jul 3, 2026
Subject: File No. S7-2026-15 From: John Doran Dear SEC, I am writing to express my strong opposition to Proposed Rule S7-2026-15, which would allow public companies to reduce their reporting frequency from quarterly to semiannually. Mandatory quarterly reporting (Form 10-Q) is a cornerstone of market transparency and retail investor protection. Business changes are happening more quickly than ever before due to the proliferation of AI and due to all the uncertainty being caused by political tensions around the world. Everyday people who are retail investors deserve as much transparency as possible from the companies they are investing in. They rely on frequent, consistent data to evaluate risks and make informed decisions. Also regular financial reporting encourages corporate accountability. Think of what happened with Enron or the Lehman Brothers and how devestating those were to everyday Americans and their retirement savings. These corporate scandals must never happen again. Mandatory quarterly reporting will help reduce the blast radius of these types of scandals. For these reasons, I ask the SEC to reject this proposal and protect market integrity by keeping financial reporting quarterly.

John Hemkens none — Jul 3, 2026
Subject: File No. S7-2026-15 From: John Hemkens Current rules were put into place to hold public companies accountable after misleading the investors with the finincial reporting of the time. Do not change the rules to allow this behavior to return.

John J Golan Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: John J Golan Quarterly reporting should not change and must

continue for the benefit of shareholders and the overall economy. Do not change this. JJG

John Murray — Jul 3, 2026
Subject: File No. S7-2026-15 From: John Murray Since the 2008 financial crisis, the S&P 500 has returned over 11% annually for hard working Americans, like me, who are lucky enough to participate in the markets. The current administration likes to correlate the success of the financial markets to the success of the country. History has shown that not doing quarterly reporting as it is done today will hurt the markets. I've read that the reason for this change is to reduce costs and allow company leadership to focus on day-to-day operations rather than reporting. These companies have a lot of computing resources, and many are investing in AI, both of which are perfectly suited to quickly and cheaply producing a quarterly form report. And the leaders of these companies are very smart people who surround themselves with very smart people so these reports should not be a distraction from day-to-day operations. If it ain't broke, don't fix it.

John White Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: John White Individual investors need the most current information possible. Additionally, the chance of fraud and other improper transactions needs to be monitored on a frequent basis.

Jonnie Taton Civil Servant — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jonnie Taton Quarterly reporting must remain the standard. Mandatory quarterly reporting is an essential tool to ensure proactive and responsive decision making occurs by having timely data, and it supports transparency and reduces volatility. Lack of reporting benefits insiders and opens up the possibility of fraud .

Jordan Harburger Retired Registered Representative — Jul 3, 2026
Subject: File No. S7-2026-15 From: Jordan Harburger Since the Enron debacle US publically held corporations' CEOs and CFOs have been required to sign their corporations' quarterly financial reports attesting to the accuracy of their corporations' financial condition facts and changes, under penalty of severe consequences for knowingly misrepresenting to the public those facts, conditions and changes. This has helped to protect the public from fraud. Please maintain the requirement enacted by Congress that corporate CEOs and CFOs must sign their quarterly financial reports to certify that they accurately present the financial facts, conditions and changes about their corporations. Please do not expose investors to the increased risks of more fraud and greater investor risk inherent in reducing the frequency of such required signing certifying and reporting by CEO and CFOs. Sincerely, Jordan Harburger Retired Registered Representative 9500 Sidebrook Rd #208 Owings Mills MD 21117

Josh Ingram — Jul 3, 2026
Subject: File No. S7-2026-15 From: Josh Ingram As an employee of a publicly traded company and as an investor, I want to maintain the quarterly pulse checks on the finances of my employer and my investments. Keep the quarterly reports on the table for us so we aren’t blind 12 months at a time.

Joshua Roberts Engineer — Jul 3, 2026
Subject: File No. S7-2026-15 From: Joshua Roberts This is wrong and I do not support this. Do not go through with this.

Joyce Barry Private investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Joyce Barry Doing away with quarterly financial reporting and allowing publicly traded companies to only file semi-annually is a bad idea on many levels. First is the lack of transparency for individual and institutional investors. Many things can happen to a company during a 6 month period that an investor will not know about until it's too late. Had they known what was going on, they may have chosen to purchase a different stock or sold the shares they owned. Second, less frequent reporting opens the gates for increased fraud such as occurred at Healthsouth, Maddoff Investments, Enron, Worldcom and Pharmor (to look really far back.) Part of the SEC's mandate is to eliminate the potential for fraud. This proposal does not accomplish that. Third is the impact on the commercial and fixed income markets. With less current information, it becomes more difficult for banks and institutional lenders to assess loan risk and track risk throughout the life of the loan. This may cause smaller regional lenders to withdraw syndication participation and/or increase rates. Fewer participants and increased rates would have a chilling effect on companies' access to debt. Reject this change. The health and stability of our markets - both capital and debt - depend on regular, reliable, accurate financial statements delivered quarterly.

Judy Killeen Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Judy Killeen My name is Judy Killeen and I am a retiree from the commercial insurance field. A significant portion of my retirement income is from my investments. I am against moving from quarterly reporting to semi-annual reporting. The retail investor needs timely reporting so we can make informed decisions. The savings are negligible. Delayed reporting will only increase the chance of fraud. Regulation is not a dirty word. It is necessary to protect people and all of society. Less frequent reporting can also increase volatility which increases the instability in society. Please keep reporting quarterly.

Julie Mendenhall Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Julie Mendenhall Keep quarterly reporting, so CEO's and other signers will remain honest. It's too easy for them to cheat, lie and steal without the threat of prison time. Julie Mendenhall, retired. Location is Burien, WA

Kahla Broussard Board member non profit — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kahla Broussard I am writing to urge the Commission not to adopt the proposed rule allowing public companies to opt into semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. 1. Comparability breaks down. If some companies report quarterly and others semiannually, analysts and investors lose the ability to compare firms within the same industry on equal footing. The proposal compounds this by letting companies switch reporting frequency year to year, which invites gaming — companies could time elections to periods when

less disclosure is advantageous. 2. The short-termism rationale is not supported by evidence. A central justification for this proposal is that quarterly reporting fuels short-term thinking at the expense of long-term investment. But the UK's own experiment with this exact policy — mandatory quarterly reporting from 2007, then optional from 2014 — showed no meaningful change in corporate investment behavior in either direction. The empirical record does not support the premise that reporting frequency drives management's time horizon.

Karen Hillier None, retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Karen Hillier Quarterly reports regarding financial investments and securities are essential and must continue. Anything less endangers the investor who is taking the full risk of the investment from day one.

Kathryn Lale Davidson Professor of English — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kathryn Lale Davidson Don't end quarterly reporting! There is already too much insider trading, and eliminating quarterly reporting just makes insider trading easier. The rich with their advisors will have all the advantages of getting richer, and those of us in the starting lane won't be able to get started. We need these this information. The founding fathers knew that we needed this information. Flying blind is never a good idea.

Kathy Anderson None, retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kathy Anderson Keep quarterly reporting; seniors with retirement investments will be underserved should you adopt only quarterly reporting. Please!

Kay Platt — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kay Platt Please keep quarterly reporting. History shows that reduced reporting harms investors. Individuals, especially seniors, need timely information to protect their assets. With global events affecting markets, quarterly reports are critical for financial decisions and security.

Kentley Benson Dean Kentley Benson Dean — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kentley Benson Dean It is simply EVIL to be so GREEDY that you need to LIE about how much money you make or have for your SELFISH self, when our USA has so many families who live without just the basics due to being UNDERPAID when our economy is OVERINFLATED & SOCIAL SECURITY BENEFACTORS are expected to LIVE OFF OF MEAGER 2% INCREASES TO THEIR BENEFITS WHEN THE USA IS EXPERIENCING A 50% RISE IN COSTS FOR EVERYTHING??? HAVE THE GRACE TO HELP OUT YOUR FELLOW AMERICAN CITIZENS!!

Kevin Baur — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kevin Baur I am AGAINST changing the Corporation filing

period changes from Quarterly (10-Q) to Semi-Annual (10-S.) Such a change would limit information to investors from 4 times per year to only twice. It's more difficult to see trends with only 2 samples per year. This would give inside investors a considerable advantage over John Q. Public. It would make the rich richer. Thank you for giving the public the ability to provide feedback.

Kevin H Dellinger The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kevin H Dellinger We need and want transparency always!!

Kevin Henderson Project manager, BPMI — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kevin Henderson What is the benefit for changing? If anything, Quarterly reporting has gotten easier with modern financial software.

Kevin Woida Teacher — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kevin Woida Kevin Woida Educational Assistant Portland, OR I am hoping to retire and have the SEC regulations/guardrails in place for me and my family when I get older. Your stripping quarterly reports leaves me with a future that is not satisfactory in this country.

Kim Cordetti — Jul 3, 2026
Subject: File No. S7-2026-15 From: Kim Cordetti KIM CORDETTI, RETIRED. IT MATTERS BECAUSE, WHY FIX SOMETHING THAT ISN'T BROKEN, AND BECAUSE WE NEED TO BE AWARE OF MARKET ACTIVITIES as much as possible??? HELLO? SHOULD BE OBVIOUS. OH, YEAH I HAVE INVESTMENTS TO PROTECT. SINCERELY, KC

Lacey Rohde So tired of greed. Keep the quarterly reports as is. — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lacey Rohde Reports need to keep coming quarterly. When people get good at the process, the process gets altered so as to make difficulty for the people. We are sick of being limited, and we are smart enough to know what is going on.

Laura Anglum — Jul 3, 2026
Subject: File No. S7-2026-15 From: Laura Anglum Given the frequency of general horse thieving and snake oil selling we read about, quarterly reports do not seem like too much to require. There was a good reason it went to quarterly. As an investor who is relying on my investments for income, I don’t think it is too much to ask for transparency 4 times a year from the companies I’m trusting with my money.

Laura McGillicuddy CPA — Jul 3, 2026
Subject: File No. S7-2026-15 From: Laura McGillicuddy I do not support the change from quarterly

to semiannual filing by public companies. I do not believe that moving to semiannual reporting would ultimately serve the interests of investors or the capital markets. I believe quarterly reporting provides investors with timely and necessary information to make informed investment decisions. Extending the reporting interval to six months would significantly increase the amount of time during which investors must make decisions using outdated financial data, increasing uncertainty and in the end will be bad for the average investor. All the while, Congress and other political leaders will continue to trade off insider information. Please do not make this change!

Lawrence Kopperud Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lawrence Kopperud I oppose this rule change. It would put all investors at greater risk for loosing money.

Leesa Powers Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Leesa Powers Keep things as they are now. We tried this before and it failed.

Leslie Kotyuk — Jul 3, 2026
Subject: File No. S7-2026-15 From: Leslie Kotyuk Please keep quarterly reporting!

Lincoln W. Ward III — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lincoln W. Ward III I am writing to express my opposition to the SEC proposed rule that would allow public companies to opt out of quarterly reporting (Form 10-Q) in favor of semiannual reporting on the proposed Form 10-S. A significant increase in market transparency was achieved at the time our current quarterly reporting rule came into being. This substantially lowered unnecessary risks faced by investors large and small. The suggestion that the current rule imposes an undue burden on corporate business is simply incorrect. The systems mechanisms through which quarterly reporting requirements are serviced are robust and well-established. Moreover, the attention required on the part of C-level players, and the gravity of providing accurate financial reports, have been compelling drivers of good corporate behavior. The very suggestion that "short-termism" is a real problem is rather transparently misleading and the consequence of moving to semi-annual reporting will be a severe erosion of market transparency. At a time when so much political force is seemingly being applied to the privatization of the mechanisms of retirement, forcing an ever-increasing dependence on the markets, any suggestion of changes that diminish transparency and increase investment risk is both cynical and ill-advised.

Lisa Biordi Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lisa Biordi Once again, it appears that financial institutions and the government want to hide information in order to take advantage (or cheat) investors. I guess the bank collapse in 2008 wasn’t enough to prove that these institutions need oversight. My nephew who works in financial analysis for Wells Fargo called these “NINJA loans” - no job, no assets and institutions kept lending these people money. Then they defaulted. We lost half our investments. If institutions weren’t planning on doing something wrong in order to increase their bottom line, why

hide what they are doing? Complaining that quarterly paperwork is too onerous is deceptive. For heavens sake, please protect regular Americans as the government is supposed to do.

Lissa Coleman Retired educator — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lissa Coleman We have a corrupt and compromised SEC!

Lynne — Jul 3, 2026
Subject: File No. S7-2026-15 From: Lynne Keep the rules as they are. Businesses should work in sunshine.

M — Jul 3, 2026
Subject: File No. S7-2026-15 From: M Against this change, there's no upside and no cost savings to companies and only downside to investors. Opens up options for long term lack of transparency and governance.

M Mimms Vanderbilt University — Jul 3, 2026
Subject: File No. S7-2026-15 From: M Mimms I am a single parent who has overseen my investing for many years. I need transparency and current information to make the best decisions possible for myself and my family, now and in the future. I am patently opposed to the proposed, regressive six-month blackout and strongly urge the SEC to retain quarterly reporting. It is crucial that individual investors like me have ready access to current data in order to stay abreast of financial trends in these fast-moving, chaotic times.

Margaret Stolfa — Jul 3, 2026
Subject: File No. S7-2026-15 From: Margaret Stolfa Please don't move away from quarterly reporting. My investments are mde in reliance on it to know how to manage my money. Quarterly reporting is not a big savings to companies - they still have to keep their books - they only save the cost of accountants and lawyers to prepare the report, small savings that only benefits the people at the top of the companies. You must know opt in will not improve the situation. This change to would allow only those with connections to know what is going on for half a year leaving the rest of America in the dark. The other economies that have changed have seen fraud and failures; there is not a world wide standard to which the US can claim it needs to change. Please don't hide the ball from the average American like me just trying to make smart and informed investments.

María Herrero — Jul 3, 2026
Subject: File No. S7-2026-15 From: María Herrero Lets preserve transaparency. Under this proposal, we owners would receive only half as many official updates about the businesses we own; it would make everyone less informed.

Marianne DeMarco — Jul 3, 2026
Subject: File No. S7-2026-15 From: Marianne DeMarco Please do NOT give public companies the option to file twice a year rather than quarterly. This is a race to the bottom with transparency. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.

Marilyn Black — Jul 3, 2026
Subject: File No. S7-2026-15 From: Marilyn Black Keep quarterly Financial reporting requirements!

Martha Karen Trantham — Jul 3, 2026
Subject: File No. S7-2026-15 From: Martha Karen Trantham I hope you are really going to stop all the greed

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Martha Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Martha Our politicians seem so out of touch with regular citizens and what we need to survive. We need our politicians to be good stewards on our behalf. Please protect us. Don’t eliminate quarterly reporting! Don’t ignore the plight of regular people just trying to survive! Don’t sell out to the lovers of money!!!

Mary Ann Van Cura Past Treasurer of 501c3 — Jul 3, 2026
Subject: File No. S7-2026-15 From: Mary Ann Van Cura As a past treasurer for a nonprofit, I have seen the value in monthly and quarterly reporting. Waiting six months to report financial data does not give the board and it’s public the timely information needed to assess the true financial position of the organization. There is a fiduciary responsibility to keep decision-makers, investors, and the public informed. I request that the quarterly reporting requirement for our corporations continue - for the financial safety of our communities.

Matthew Sholar — Jul 3, 2026
Subject: File No. S7-2026-15 From: Matthew Sholar The regulatory state exists to protect citizens from those who would take advantage of them. This rule fails that standard by increasing opacity to the retail investor who has been asked for a generation to put their hope for retirement in the stock market. Reducing disclosure frequency when the business cycle is faster than ever before provides more opportunity for insider interests to achieve favorable outcomes at the expense of the common citizen.

Maureen Lee — Jul 3, 2026
Subject: File No. S7-2026-15 From: Maureen Lee I oppose the new semi-annual reporting. As an investor I appreciate the quarterly reviews to drive my investment decisions. I also like to see

companies accountable regularly.

Melissa L — Jul 3, 2026
Subject: File No. S7-2026-15 From: Melissa L Keeping financial data hidden only benefits insiders. Transparency is critical. Keep quarterly reporting!

Michael Groce — Jul 3, 2026
Subject: File No. S7-2026-15 From: Michael Groce Keep quarterly reporting. There is enough hiding and dishonesty in the market; creating quarterly reports is not THAT hard, nor is it that excessive.

Michael LaRocca Retired personal Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Michael LaRocca To the Securities and Exchange Commission: I'm an investor and am opposed to the changes being proposed. Keep Quarterly Reports, they're necessary for consumer confidence and accountability. 6 months of non reporting is unacceptable to the stockholders they are responsible to. This system works, isn't cost prohibitive to those required to abide by these standards Respectfully Michael LaRocca

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Monica Field Retired corporate IT executive — Jul 3, 2026
Subject: File No. S7-2026-15 From: Monica Field As a retiree, it’s critical to have stability and predictable markets by relying on high integrity and frequent measures and metrics. After living through several market meltdowns, it’s imperative that we ensure accountability from the companies we invest in. I have a BS in managerial economics, follow macro topics as a hobby and read historical narratives of major events (lived through Enron, 1987 black Monday, 2003 internet downturn, 2008 financial crisis.). Please ensure continued transparency and accountability with quarterly reporting.

Nancy K. Pratt Staff Accountant — Jul 3, 2026
Subject: File No. S7-2026-15 From: Nancy K. Pratt My name is Nancy K. Pratt, and I am a staff accountant. I worked at Peregrine Systems, Inc., in San Diego, from 2000 until several months after the company was acquired by Hewlett Packard. As is well known, Peregrine Systems, Inc.'s CEO and CFO, Stephen Gardner and Matthew Gless, and Vice President of Worldwide Sales Douglas Powanda served prison sentences for their part in fraudulent activities while at Peregrine Systems, Inc. Our company was one of several that prompted the passage of the Sarbanes-Oxley Act. Our company was one of the first directed by the SEC to adopt SOX Compliance and was under strict guidance by outside auditors. I authored our policy and procedures section for our Accounts Payable Department for SOX Compliance. I was both a stockholder and a stakeholder in Peregrine Systems, Inc., and both were severely damaged when the executive team chose to commit fraud. If this half-yearly reporting proposal is adopted, it will be a travesty for many stockholders and stakeholders, as the window will open wider for fraudulent behavior to occur. Keeping the quarterly 10-Q reporting keeps a tighter grip on publicly held companies and thus helps to discourage would-be fraudulent schemes from occurring. From a voice of experience, from someone who has seen the damage from the inside, I am adamantly against reducing the reporting requirements to twice a year. I

respectfully request that the SEC maintains its quarterly 10-Q reporting requirements. Thank you for your consideration, Nancy K. Pratt

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Natalia Gruenbaum — Jul 3, 2026
Subject: File No. S7-2026-15 From: Natalia Gruenbaum I believe no changes should be made. If given the opportunity, companies will leverage flexibility to hide critical information that investors working on behalf of average Americans should have at their disposal to make informed investment decisions. I think if this change is adopted, it would increase unethical insider trading and decrease transparency

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Natalie Johnson — Jul 3, 2026
Subject: File No. S7-2026-15 From: Natalie Johnson There is so much fraud already. Semi-annual reporting will allow those of ill will to perpetrate more fraud. Accountability must be strengthened, not weakened.

Nathaniel Harlan — Jul 3, 2026
Subject: File No. S7-2026-15 From: Nathaniel Harlan My name is Nathaniel Harlan. I am a musician and a teacher. I urge the SEC to continue to require quarterly reporting. We need this transparency to protect everyday people like me. The billionaires don't need more advantages - we do.

Nicole Hicks — Jul 3, 2026
Subject: File No. S7-2026-15 From: Nicole Hicks I do not believe less reporting(from quarterly to biannually)is in the best interest of the public. It may be beneficial for employees wishing to invest in companies they are employed by if that reduction in reporting would reduce blackout dates in which purchases of stock may be made.

Octa Kellond — Jul 3, 2026
Subject: File No. S7-2026-15 From: Octa Kellond My name is Octa Kellond, a retiree, receiving a very small pension from my public schools job. I am 70 and own an IRA account and also receive Social Security. I am writing to ask that you NOT allow bi-annual financial reporting on how OUR MONEY is being used, If we cannot have monthly reporting, that actually should be possible in this digital age, then, at the very least, please continue quarterly required reporting. THANK YOU for your consideration of my request.

Opal Parikh — Jul 3, 2026
Subject: File No. S7-2026-15 From: Opal Parikh I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency

for everyday investors. Please preserve quarterly reporting requirements.

Pam Brewer Citizen — Jul 3, 2026
Subject: File No. S7-2026-15 From: Pam Brewer Hi. My retirement is tied to investments. I need those quarterly reports. Do not change the requirements.

Patience Isaac — Jul 3, 2026
Subject: File No. S7-2026-15 From: Patience Isaac Keep reporting quarterly! Thank you.

Patricia Gunderson Citizen — Jul 3, 2026
Subject: File No. S7-2026-15 From: Patricia Gunderson Transparency and expediency are cornerstones of good governance. Please do not reduce the frequency of reporting. Quarterly may already not be good enough for information to be actionable. The people deserve this information: clear, accurate, and timely. Please do not lengthen the time between reports.

Patricia Williams — Jul 3, 2026
Subject: File No. S7-2026-15 From: Patricia Williams I oppose lengthening the reporting period or relaxing the rules on reporting in the favor of the companies. These rules were set up to protect investors and the general public. Required disclosures are an important part of investor decision making. The government should rule in favor of the public. Do not approve this proposal please.

Paul Seese N/A — Jul 3, 2026
Subject: File No. S7-2026-15 From: Paul Seese Keep reporting quarterly. If any change needed it would be for more accountability.

Paula J. Schneiderman — Jul 3, 2026
Subject: File No. S7-2026-15 From: Paula J. Schneiderman The SEC has been the bastion of public protection from corporations’ ability to deceive their stockholders. Dishonesty is more easily monitored when companies report their financials quarterly, rather than semi-annually. Please do not change this rule to accommodate those who wish to deceive the public.

PCG — Jul 3, 2026
Subject: File No. S7-2026-15 From: PCG As a person who worked in retail for 35 years, the amount of nonsense that can occur in a quarter is astounding. The amount of destruction that could occur in six months scares the heck out of me. So many employees don't even last 6 months! The amount of change, the duds that are pushed around the store because they signed contracts not to discount! the product for a set amount of time! Having that info secret for 6 months, which is two seasons of product turnover, is a surefire way to invite shenanigans that will not ever serve the customer or the

front line employee. Look at Michaels- private equity owned, trying to sell, conned into Jonathon Adler eating prime real estate with minimal to no discount, in a store that is constantly running sales. Over priced and not the right product for a craft store! Then they were talked into expensive color printers for every store with frames for the prints, too expensive and too limited in scope for a spur of the moment sale. The staff having to harass and beg the customer for another product that they don't want to make up the cost. And then firing or writing up or taking hours away from front-line, low-level employees for not making the metrics they were told would come just by printing being available. CVS, Walgreens, Target all offer far better print size options at a better cost, but the 2 or 3 people in the building must devote their time and attention to this fantasy moneymaker.

Philip Cecchini — Jul 3, 2026
Subject: File No. S7-2026-15 From: Philip Cecchini To the Securities and Exchange Commission: I am writing as an individual investor and retiree who relies on my investment portfolio to help fund my retirement. I strongly oppose any proposal to reduce public company financial reporting from quarterly to semiannual reporting. Timely, transparent financial information is one of the cornerstones of fair and efficient capital markets. As an individual investor, I do not have access to private meetings with management teams or sophisticated research resources. Quarterly reports help level the playing field by ensuring that all investors receive meaningful financial information on a regular, predictable schedule. Reducing reporting to twice a year would have several negative consequences: ● It would leave investors with significantly less current information when making investment decisions. ● It could increase market volatility by causing more information to accumulate between required reports, leading to larger price swings when results are finally released. ● It would make it more difficult to identify emerging risks, deteriorating financial conditions, or significant changes in a company’s performance. ● It could disadvantage retail investors while increasing the relative advantage of institutional investors who have greater resources to gather and analyze information from other sources. While I appreciate concerns that quarterly reporting may encourage short-term thinking, I do not believe reducing transparency is the appropriate solution. Companies already have considerable flexibility in communicating their long-term strategies through earnings calls, annual reports, investor presentations, and other disclosures. If there are concerns about excessive emphasis on short-term earnings targets, those concerns should be addressed directly rather than by reducing the availability of financial information. As someone whose retirement security depends on well-functioning capital markets, I value transparency, accountability, and equal access to information. Quarterly reporting has been an important part of the U.S. securities markets for decades and contributes to investor confidence. I respectfully urge the Commission to reject any proposal that would reduce the frequency of required financial reporting from quarterly to semiannual. Thank you for considering my comments. Sincerely, Phil Cecchini

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Rachael Rutkowski — Jul 3, 2026
Subject: File No. S7-2026-15 From: Rachael Rutkowski I am an investor and would like quarterly reports to remain as-is. I need to check on my 401k and holdings regularly.

Randy Prine Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Randy Prine Against eliminating quarterly returns. We need more not less transparency.

Ray Souza — Jul 3, 2026
Subject: File No. S7-2026-15 From: Ray Souza Stop stealing from the people!

Rebecca Walker — Jul 3, 2026
Subject: File No. S7-2026-15 From: Rebecca Walker I strongly oppose replacing quarterly reporting with semiannual reporting. Reducing reporting frequency would reduce market transparency, and weaken investor decision making capabilities. I respectfully urge the SEC to retain mandatory quarterly reporting requirements. Thank you

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Reinette Woollands The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: Reinette Woollands As retail investors we are owner of the businesses we invest in. As owners, we need regular financial information to make informed decisions. We use quarterly reporting to assess revenue, profit margins, debt, cash flow, risks and whether management is delivering on its promises. This helps with making decisions on our portfolio. Moving to biannual reporting would leave ordinary investors in the dark for longer. It would increase uncertainty and make it harder to decide whether to buy, hold or sell. Large institutions often have access to company management, analysts and paid research tools. Most retail investors do not. Quarterly reporting gives us the necessary insights into our companies' performance and a connection with management. Quarterly reporting supports transparency, accountability and fair access to information for all shareholders.

Retired couple None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Retired couple As a retired couple, we rely on the quarterly reports to provide necessary information in order to adjust investments as we see necessary.

Rev Kurt Walker — Jul 3, 2026
Subject: File No. S7-2026-15 From: Rev Kurt Walker What is the SEC thinking? We have daily examples of financial corruption in this country. Crypto, oil, tech companies, private equity. Reducing oversight at this time, when our country is in another gilded age is mindless. The love of money is the root of all evil. Capitalism is a wonderful system economic system as long as it doesn’t become toxic to life, liberty, and the pursuit of happiness. Please keep quarterly reporting a standard with SEC.

REY BLACQUE UNIVERSITY OF MINNESOTA — Jul 3, 2026
Subject: File No. S7-2026-15 From: REY BLACQUE Rather than DEcreasing the number of reports, this body should be galvanizing support to INcrease the number of reports. How can anybody justify diminishing the amount of information and view it as beneficial? Keeping individuals in the dark as to what is going on should only serve heighten anxiety and promote panic.

Reza Shafiei Engineer — Jul 3, 2026
Subject: File No. S7-2026-15 From: Reza Shafiei As an individual investor, I appreciate to know how the businesses that I invest in are performing financially and how they are contributing to the society on a regular basis. Reporting how a company is performing on a quarterly basis does not seem to be a burden to the company and it should be more cost effective and more accurate when the reports are completed for a shorter period (quarterly) versus a longer period (once every 6 months). The work that needs to be completed on a quarterly basis will still have to be done except once you increase the time to report, accuracy of the report will be impacted. I believe reporting once every 6 months will make it more difficult and costly for the company to report accurately. I recommend keeping the reporting process as it has always been.

Richard Barlow None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Richard Barlow I oppose a reduction in the quaterly reporting. I can imagine there is a push to reduce the size of goverment, and see an arguement being made that better SEC oversight can be made of each report with less staff. I'm not buying it. If anything increase your staff and guard the remaining public oversight of how money is flying around before it's to late. As it stands private interests are gobbling up ownership of assests that were more evenly distributed at an alarming rate. Is the goal to be run by people on a journey together with God, or just enslavement and hopelessness to the coin. If anything, congress should wake up and start requiring Private equity, and holders of large wealth and assets to do more reporting. I am very displeased at the offer I see develping to our grandchildren. Thank you. Happy 4th... God has His reasons we will never truely understand in this realm, but at least let's try keep it working for Him.

Richard Schneider — Jul 3, 2026
Subject: File No. S7-2026-15 From: Richard Schneider I am writing as an individual retail investor to express my opposition to any proposal that would reduce public company reporting requirements from quarterly to semi-annual reporting. As I make investment decisions, I regularly review publicly available SEC filings and compare that information against company shareholder reports, earnings releases, and financial media coverage. Quarterly reporting provides a reliable, standardized source of information that allows investors like me to independently evaluate a company’s performance and financial condition rather than relying solely on company-produced materials or third-party commentary. Reducing reporting frequency would create longer periods during which investors have less access to verified financial information, making it more difficult for retail investors to make informed decisions and increasing the advantage held by corporate insiders and large institutional investors with greater resources. While I appreciate concerns about encouraging long-term thinking by management, I do not believe reducing transparency is the right solution. The strength and reputation of U.S. capital markets have long been built on timely disclosure, accountability, and investor confidence. For these reasons, I respectfully urge the Commission to maintain the current quarterly reporting requirements.

Richard Zaker — Jul 3, 2026
Subject: File No. S7-2026-15 From: Richard Zaker Please block this proposal in order to maintain the public’s very trust in the financial system— and the SEC itself. Insider trading cases have become all too common. I want to be able to explain “fairness” to my grandchildren.

RM The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: RM More information, not less is needed to make better informed decisions.

Robin Harbour Retired educator — Jul 3, 2026
Subject: File No. S7-2026-15 From: Robin Harbour I believe that public companies should be held more accountable, not less. Switching to a bi-annual report brings less transparency and opens more opportunities for corruption. It's ill-advised to change what we have now. The American consumer needs this transparency.

Ronald Balasco Retired — Jul 3, 2026
Subject: File No. S7-2026-15 From: Ronald Balasco Because we all deserve our investments to be based on facts, not fiction!

Ronald C Hay None — Jul 3, 2026
Subject: File No. S7-2026-15 From: Ronald C Hay Quarterly reporting is not a burden on public corporations. It is an obligation to their shareholders to provide regular guidance on financial performance. Moving to semi annual reporting only reduces transparency and keep shareholders and investors in the dark. There is absolutely no good that can come of this.

Roxanne McGill — Jul 3, 2026
Subject: File No. S7-2026-15 From: Roxanne McGill As a retired citizen who has saved and now having to rely on my investments to supplement my SS, I am OPPOSED to this proposal. Any time we remove even the slightest bit of transparency, we no longer have timely visibility into the affected disclosure. It is the responsibility of our government to be the bookkeeper, the overseer to protect "We the People". The SEC and any other facet of our government has a responsibility to its citizens, which can be categorized into three main areas: protection, provision, and investment. WE MUST LEARN FROM PAST MISTAKES > 1929 crash, Enron, financial crisis of 2008, the collapse of Lehman Brothers ... the list goes on. Thank you.

S.W. Lavender S.W. Lavender — Jul 3, 2026
Subject: File No. S7-2026-15 From: S.W. Lavender I am sick of these bastards always having another opportunity to falsify, insider trade, orcreate a loophole just for them or outright steal. They need more oversight not less. Quit making graft easier and more convenient. It shrinks the job market for forensic accountants. It shrinks our taxes not to go after these people ever. Maybe their businesses would flourish if they built up wages, rebuilt the middle class and people could afford to buy products again. Henry Ford payed his workers above average wages to force up the wages of the day. He did this so more families would be able to buy a car. He literally rebuilt the economy in way that could support his product. Our businessfolk have eliminated our middle class and wonder why their customer base is so damn thin. Maybe someday they will get it.

Samantha Steele — Jul 3, 2026
Subject: File No. S7-2026-15 From: Samantha Steele America is dealing with all time high of corruption thanks to the current administration, I can only deduce that the same bad actors are behind this proposal as it will open the economy to further manipulation and volatility. Insider Trading as reached the top of US politics, it would seem your organization is ignoring that as well as the reduction in market transparency, investor information gap which could create risks investors cannot take. Keep in mind other countries will still be reporting quarterly, allowing speculation that could also hurt the economy since the facts WON'T BE KNOWN. Is your organization willing to be another cog in the wheel of disparities forced on the American people and the world, who look to America, on its 250th anniversary, to be leaders of at least financial integrity? Or are we about to throw the baby out with the bath water!?

Sami Hussain 6 months is too long for an investor to be in the dark, companies can go bankrupt in less time than that. Why couldn't SEC have an exception rule for small companies that want to go public & have a cutoff after which they have to follow normal rules ? — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sami Hussain NA

Sara Pedri — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sara Pedri From experience, I can confirm that the accounting will still be done quarterly, if not monthly, for reporting to the Board of Directors, Officers, and internal executives. Switching to semi-annual reporting simply keeps the info away from stockholders and potential investors. Why would companies want to do that? I've never commented on something like this before now, but this proposed change is unnecessary; the need for it is unsubstantiated; and the delayed reporting will undoubtedly be detrimental to shareholders and potential investors.

Sarah Richardson — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sarah Richardson This rule change should not be permitted! The quarterly reporting requirements were established to help protect the financial interests of everyday Americans. There is no benefit to Americans from this rule change. These financial corporations are trading with OUR money and MUST be required to as transparent as possible.

Sarah Stein Assistant Prof, GSU College of Law — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sarah Stein I oppose allowing companies to lengthen their reporting period to 6 months because the reported information is vital aggregate data about economic conditions. Companies who choose to report less frequently, which will likely become customary, will reduce the breadth and frequency of information that policymakers and other decision makers have to understand and respond to economic conditions. It also could lead to the privatization of data that now exists publicly, as data purveyors struggle to replace a good quality data source with a watered down, privately collected alternative. Why would a regulating agency make it harder to detect and chase down troubling trends that could topple the economy? This is a bad idea and should not be implemented. On a more personal note, my financial investments,

though modest, are intended to keep my family afloat during retirement. Reducing information like this will make it harder to be an informed investor, and will ultimately cost government more in social services, when uninformed choices lead to the loss of private safety nets and drives of retired people are struggling to get by. The minor expenses saved by companies if by two quarterly reporting deadlines a year are eliminated will quickly be dwarfed by the costs to people and systems that rely on these data at their current frequency.

Sarah W Carter — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sarah W Carter You may not care if my small portfolio gets smaller but lots of folks like me do care. When your public trust is gone the little guy is not the only one who will be hurting. So will you.

Selma Bonemery Veteran — Jul 3, 2026
Subject: File No. S7-2026-15 From: Selma Bonemery We must keep quarterly reporting so we are aware of what's going on. Selma Bonemery Enfield CT

Shahad Choudhury — Jul 3, 2026
Subject: File No. S7-2026-15 From: Shahad Choudhury I support less frequent reporting for all sizes of companies. I like the idea of less burden on smaller companies, and less focus on quarterly metrics vs long term planning for all sizes of companies

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Shawn M. Farrell National Inventory Control Manager - ASC Engineered Solutions — Jul 3, 2026
Subject: File No. S7-2026-15 From: Shawn M. Farrell The quarterly reporting cadence should be maintained. Quarterly reporting maintains business focus and provides a balanced and consistent feedback mechanism. Shawn M Farrell

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Shenlee Sires Investor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Shenlee Sires If I can’t get regular quarterly updates on my money, I will need to pull it out of investments and put somewhere that can provide me better visibility. I’m curious how I can gain daily visibility into how businesses are doing, not less. Why isn’t this possible with the technology we have today?

Sherwin Lee — Jul 3, 2026
Subject: File No. S7-2026-15 From: Sherwin Lee Since 1970s the correct reporting should be quarterly. It has been a bedrock for USA companies and accounting. Do not change this as it will make companies less transparent on their financials.

Steven Walter Private investor — Jul 3, 2026

Subject: File No. S7-2026-15 From: Steven Walter I oppose the proposal to reduce SEC corporate reporting requirement from its current quarterly schedule to a semiannual schedule. While increasing the SEC reporting period from quarterly to semiannually would reduce corporate overhead, it would also degrade corporate transparency, thereby diminishing investor confidence and increasing the opportunities for insider trading. Semiannual reporting will also increase market volatility. With less frequent reporting, investors will increasingly rely on rumors, social media, and unsubstantiated commentary, amplifying unjustified swings in corporate valuations. Quarterly reporting is not just perfunctory, tedious, rote work; the resulting reports are scoured by investors and analysts who track corporate financials, opportunities, and risks. If that information becomes less timely, the gap between corporate insiders and outsiders widens, undermining a significant population of investors who lack visibility into company profitability, revenue, cash flow, and related financials. Relying on voluntary disclosure to fill the information void that less frequent reporting will create is unworkable. Companies tend to highlight their positive news, while relegating problems with existing financials, management, products and services, and liabilities to the fine print in SEC filings. Companies experiencing cash flow problems, reduced margins, emerging risks, or governance issues will go quiet. My advocacy for quarterly reporting is not in conflict with a desire to reform the reporting process. The SEC could streamline disclosure requirements, reduce the need for reporting on issues that aren't germane to financial performance and forecasting, and update the reporting process to leverage modern technology. Quarterly public disclosure is a small price to pay for access to a regulated market providing the opportunity to raise public capital. Semiannual reporting would save time and money, but at a cost of diminished transparency, increased market volatility, and enhanced opportunities for insider trading.

Susan Dvorscak — Jul 3, 2026
Subject: File No. S7-2026-15 From: Susan Dvorscak Please do not allow semi-annual reporting. It is bad trade for all investors ultimately. It will hurt us regular investors by allowing persons with insider information in larger Corporations to quietly leave is "holding the bag." It will harm smaller companies and keep us all at risk. We actually would do well with more transparency, even monthly disclosure. These companies still need to keep their books brief boards etc. We need to be able to protect our 401(k), IRA'S and all our investments. More timely and accurate reporting is better for all. So, I am saying NO to semi annual reporting. We deserve more. Thank you

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Susan Gillis Stephens n/a — Jul 3, 2026
Subject: File No. S7-2026-15 From: Susan Gillis Stephens I respectfully urge the Securities and Exchange Commission to withdraw or substantially revise the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting. As an individual investor managing my own retirement savings, I do not have access to teams of analysts or proprietary research. I rely on timely SEC filings to evaluate the companies in which I invest. Reducing the frequency of those filings would make it more difficult for me to make informed decisions about whether to buy, hold, or sell a stock. Public SEC filings are one of the few tools that provide ordinary investors with standardized, reliable, and legally accountable information. Quarterly reports help level the playing field between retail investors and large institutional investors, which have access to private briefings, analyst coverage, and alternative data sources that are not available to the general public. Reducing required financial reporting from every three months to every six months would significantly decrease the amount of current information available to investors. Six months is a long period in modern financial markets, during which a company's financial condition, liquidity, competitive position, legal exposure, or operational risks can change substantially. Delayed disclosure increases uncertainty and can make markets less transparent and more volatile, as

investors may rely more heavily on speculation or incomplete information. While the proposal suggests that reducing reporting frequency may lower compliance costs and encourage long-term management focus, I do not believe this change is justified for large public companies. Many such companies already prepare detailed financial information throughout the year for internal management, lenders, auditors, and quarterly earnings releases. The incremental burden of preparing a Form 10-Q appears modest compared to the benefits of maintaining consistent, timely disclosure to the investing public. If the Commission is concerned about regulatory burden, a more appropriate approach would be targeted relief for smaller issuers with limited resources rather than reducing transparency for large, widely held public companies. Strong and fair capital markets depend on timely, comparable, and consistent disclosure. Investors cannot make fully informed decisions without up-to-date financial information. Reducing transparency would disproportionately benefit those with access to private information and sophisticated research tools, while disadvantaging ordinary investors. For these reasons, I respectfully urge the Commission to reject the proposed rule or substantially narrow its scope to preserve investor protection and market transparency as the Commission's highest priorities. Thank you for considering my comments.

The Motley Fool Community — Jul 3, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community The reduction of information used to inform the public of how a company is performing would do nothing to help the public. That is the exact purpose of making quarterly reports. Otherwise only true insiders will have any idea into what is going to and whenever transparency is being lessened it is usually for an ulterior motive. Everything the government allows a company to do cannot be at the cost to the general public.

Tia Wilke — Jul 3, 2026
Subject: File No. S7-2026-15 From: Tia Wilke Do not change to semi-annual reporting. There is too much fraud, etc. out there these days. I had to submit quarterly reporting during my working career. Let's keep everything above board and transparent for EVERYONE. I remember Enron.

Timothy McIntyre — Jul 3, 2026
Subject: File No. S7-2026-15 From: Timothy McIntyre This administration is a criminal enterprise. The Republican party is complicit. They are eroding the Constitution and making it harder for everyday citizens to get by. Eventually it may have to be fought in the streets if it doesn't get any better and it looks like they are gearing up for just such a situation. Criminals need to be prosecuted.

Toby Cordone — Jul 3, 2026
Subject: File No. S7-2026-15 From: Toby Cordone I believe that for markets to be efficient and effective, publicly traded companies should continue to report financial information quarterly. Retail shareholders and traders require this to make more informed decisions. Reducing the amount of information available helps only a few while the majority are left waiting, lacking the knowledge required to act in their interests.

Troy Seagondollar — Jul 3, 2026

Subject: File No. S7-2026-15 From: Troy Seagondollar I am writing to oppose the Commission's proposal to allow semiannual reporting in place of the current quarterly reporting requirement. Quarterly reporting gives investors timely, regular insight into a company's financial condition and lets problems surface before they compound. Stretching the reporting interval to six months increases the risk that material issues — deteriorating cash flow, accounting irregularities, emerging fraud — go undetected for longer, leaving investors to trade on stale information. This is particularly concerning for retail investors, who have far less access to the private channels (analyst calls, informal guidance) that institutional investors could use to fill the gap. Frequent reporting also imposes discipline on management and auditors. Reducing that cadence loosens accountability at a time when the Commission should be reinforcing investor protection, not relaxing it. I urge the Commission to retain quarterly reporting as the default standard and to reject this proposal.

Victoria Kelley Retired financial advisor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Victoria Kelley Keep quarterly reporting. The market needs more transparency, not less. Different rules for some disenfranchises someone else.

Virginia Saylor — Jul 3, 2026
Subject: File No. S7-2026-15 From: Virginia Saylor I believe this opens a bad window for more covering up and not reporting to investors, so many companies have made the news and investors have lost money with quarterly reports extending the periods of time sounds BAD for investors!

VIRGINNY SCHIPPANO — Jul 3, 2026
Subject: File No. S7-2026-15 From: VIRGINNY SCHIPPANO I am against this plan I am against reduced disclosure and the harm stress and worry this will cause people and I am against the potential financial loss this will cause

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W webber — Jul 3, 2026
Subject: File No. S7-2026-15 From: W webber No more GRIFT FOR DT!!!!!

Zachary Wilson Executive Presbyter, Presbytery of the Twin Cities Area — Jul 3, 2026
Subject: File No. S7-2026-15 From: Zachary Wilson Reducing transparency in any of the corporate governance and reporting requirements of publicly traded companies is contrary to investors, consumers, employees, and the public interest. There is not positive evidence that reducing reporting frequency will do anything but reduce costs to corporations and no evidence that companies will pass that savings on to consumers. I urge the SEC to maintain and even strengthen its quarterly reporting requirements. And, given the corporate championing of AI, it seems that their reporting costs should come down regardless of the reporting frequency. There is no need to reduce it. Thank you for your time and consideration. Sincerely, Rev. Zachary Wilson

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Abby Tusing — Jul 2, 2026

Subject: File No. S7-2026-15 From: Abby Tusing Keep quarterly reporting. We need more transparency, not less.

ACR — Jul 2, 2026
Subject: File No. S7-2026-15 From: ACR As an everyday investor, I feel completely left in the dark by this rule. For people like me, checking quarterly updates is how we make sure our hard-earned retirement savings are safe. Six months is a lifetime in the stock market. If a company waits half a year to report a major financial slump, regular families will be the last to know, while big Wall Street hedge funds will use their connections to bail out early. This rule doesn’t help regular folks. It just hides the truth and leaves us holding the bag. We deserve honest, timely answers.

Ajit Jain — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ajit Jain As an Individual Investor in companies I need the same info as institutional investors nothing less then that. By reducing the number of reporting you are taking that knowledge away from individual investors like me. Investing is how my family make our living and this would be make it much more difficult for me to be an investor in the market. So I am totally against this decision.

Alan J Cohen Former Registered Representative — Jul 2, 2026
Subject: File No. S7-2026-15 From: Alan J Cohen If anything, the reporting should be more frequent, not less. With the growing number of investors in the United States and around the world investing in American equities, it's imperative that we remain as transparent as possible for the safety and benefit of the investing public.

Alex Andrikopoulos — Jul 2, 2026
Subject: File No. S7-2026-15 From: Alex Andrikopoulos Dear Secretary Countryman,I am writing as an active, self-directed retail equity trader executing block sizes of 5,000 to 10,000 shares per order, focusing primarily on high-float, high-liquidity equities priced under $10. My entire trading edge relies on micro-market structures: specifically scanning depth-of-book Level 2 data to capture microscopic .005 sub-penny fills. I am writing to strongly oppose the elimination of the Order Protection Rule (Rule 611) and the reduction of corporate reporting frequency (File No. S7-2026-15).For a retail trader routing $40,000 to $80,000 per transaction, execution quality is not a theoretical concept—it represents real capital friction. Eliminating Rule 611 removes the legal requirement for institutional algorithms to respect time-and-price priority on the public ledger. On high-float, liquid names, this allows institutional high-frequency traders to utilize private dark pools to "queue-jump" front-end retail limit orders by fractions of a cent, systematically cutting off retail fills. Furthermore, without a legally protected, unified NBBO, retail wholesalers will face significantly less competitive pressure to offer genuine sub-penny price improvements across large share blocks, leading to severe mid-order slippage . Additionally, reducing corporate disclosures to a semiannual timeline deprives the public market of the fundamental structural data needed to price high-float equities accurately. Removing quarterly reports converts Level 2 order books from a reliable execution map into a highly volatile system prone to sudden "ghost quotes" and institutional spoofing . The Commission should protect retail capital by maintaining mandatory quarterly disclosures and preserving the structural protections of Rule 611.

Allison La Reau Stylist — Jul 2, 2026
Subject: File No. S7-2026-15 From: Allison La Reau Allison Companies should be held to high standards of financial reporting for fairer investment strategies from exterior parties and a more stable financial landscape for the economy overall.

Alondra Pacheco Motley Fool Community — Jul 2, 2026
Subject: File No. S7-2026-15 From: Alondra Pacheco Investors have a right to obtain information in a timely fashion in order to make decisions that affect their investments. Limiting the amount of information provided is detrimental to investors who would be unable to check how their investments are doing.

Amy Daniels — Jul 2, 2026
Subject: File No. S7-2026-15 From: Amy Daniels I am concerned about the proposed change for corporations to report earnings every 6 months (as opposed to the way it has been done for years with quarterly reports). This move will reduce transparency for investors and could allow corporations to hide "red flags" such as concealing liquidity crises and accounting fraud. It tilts power to insiders and disrupts valuation models.

Andrew Neutzling Senior Service Planner, Central Ohio Transit Authority — Jul 2, 2026
Subject: File No. S7-2026-15 From: Andrew Neutzling I oppose the rule change to reduce quarterly reporting requirements. Quarterly reporting is important for transparency and fairness to investors. It could make fraud more likely and harm consumers. As an investor and stakeholder in a pension fund, it is important to me to keep transparency and fairness in the investment process.

Anne M Horn Platz — Jul 2, 2026
Subject: File No. S7-2026-15 From: Anne M Horn Platz Responsibility needs to be acknowledged and in order to keep things honest acknowledgment has to be made constantly. Please do not stop this progress we've made. Please keep the signatures required as they are now and the acknowledgment of what they are doing. Keep things in the open

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Anonymous — Jul 2, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep reporting quarterly! People rely on this information for investment decisions. We need more transparency in financial reporting, not less!

Anonymous — Jul 2, 2026
Subject: File No. S7-2026-15 From: Anonymous Less reporting is dangerous for retail investors in particular. Strongly request the SEC to _not_ go ahead with this proposal and keep the existing

mandatory quarterly reporting. Please do not further erode the trust of the people in the government and national institutions such as yourselves. Think of the long-term future of USA and investors who believe in US economy across the world. SEC was made to protect the investors, please do the right thing.

Anonymous — Jul 2, 2026
Subject: File No. S7-2026-15 From: Anonymous I oppose the SEC proposal to reduce the number of public-company reports from four times a year to just two.

Anonymous Financial Advisor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Anonymous I wholeheartedly OPPOSE this rule change. Corporations should be required to provide more information not less. Quarterly reports include financial statements and disclosures that are crucial for investors and stakeholders to assess the company's performance and financial health. Taking away half of the reporting is detrimental to the investor. You know, the people you are in government to help and protect from greedy corporations! It is NOT a compliance burden on the corporation! They are a publicly traded company and that info is needed at the bare minimum quarterly but in this technology driven age it should be available on demand! I OPPOSE!!

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average joe — Jul 2, 2026
Subject: File No. S7-2026-15 From: average joe Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Do not reduce the number of required reports per year.

Barbara Errico N/A — Jul 2, 2026
Subject: File No. S7-2026-15 From: Barbara Errico I OPPOSE the entirety of Rule S7-2026-15. Under the new rule, companies can sit on disclosure for six months and a lot can go wrong. There's lots of time for insiders to quietly sell their shares to me (or my ETF) before the bad news tanks the stock. Quarterly filings don't prevent fraud - they dramatically shorten the window in which it can fester before someone outside the company can see it. Once large companies stare filing twice a year, smaller competitors face pressure to follow suit. They will be unable to justify "more competence than the bigger guys". Investor expectations will adjust downward, & what started as a choice quietly becomes the new norm. Almost no rule like it stays "optional". Companies will still have to maintain their books and brief their boards. The "savings" from skipping public filings are modest legal & accounting fees & those savings will flow to company executives. The cost of worse information will fall on me and others like me - people whose 401(k), IRA, college funds hold the stock. That's a bad trade for ordinary investors.

Barbara Green Texas CPA - Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Barbara Green This proposal hurts individual retail investors in favor of institutional investors who have access to finanical information through many other sources

and contacts. Quarter public disclosure is essential for the individual retail investor to stay informed on their investments. AI has only made it easier for the company financial departments to gather the basic information and compile it. I retired as a financial executive for a fortune 50 company and essential financial information is reported daily, weekly, and monthly for operations. Quarterly external reporting is not a burden and has the management team focus on the shareholders concerns. Moving to only semi-annual would not give retail investors the information required for their analysis and be unfair in favor of the well-connected institutional investors.

Becky Turlington None — Jul 2, 2026
Subject: File No. S7-2026-15 From: Becky Turlington PLEASE DO NOT make me FLY BLIND by allowing this change! I'm just a small investor who relies on transparency!!

Benet Hill N/a — Jul 2, 2026
Subject: File No. S7-2026-15 From: Benet Hill We should be able to see what they do. Theres no reason to make reports semi-annual besides hiding more things from the public

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Benjamin Morley — Jul 2, 2026
Subject: File No. S7-2026-15 From: Benjamin Morley I oppose this proposal. Firstly, it decreases transparency by forcing investors like me to wait every six months before we know what's currently happening with our investments. Secondly, the technology to produce quarterly reports has improved, making reporting easier. Its been standard practice for decades so firms should have an easier reporting process by now. Allowing reduced reporting allows firms to avoid accountability. Thirdly, this creates a market signal to us investors as companies who are weak are probably more likely to favor reduced reporting. Fourthly, information asymmetry is created with reduced reporting as institutional investors will probably have greater access to information anyway than average investors. Lastly, this proposal does not address short termism. It ignores how short term thinking can come from executive compensation design, activist pressure, earnings guidance, analyst expectations, algorithmic trading, debt covenants, and market incentives. Reducing reporting to twice a year doesn't change these other factors and could even make them worse.

Bernardino Lemus Manufacturing Coordinator /Purchaser — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bernardino Lemus Dear Secretary, I appreciate the opportunity to comment on the proposed rule regarding optional semiannual reporting. I strongly urge the Commission to reject this proposal and retain mandatory quarterly reporting for all domestic issuers. The current 90-day reporting cycle serves as an essential guardrail for the financial ecosystem. Extending the blind spot for investors to 180 days poses significant dangers: Compounding Financial Misstatements: Quarterly reporting catches financial errors, internal oversight failures, or operational pivots before they become unmanageable. Allowing six months to pass before formal disclosure increases the likelihood that a distress cycle becomes fatal to the company, harming employees and public investors alike. Information Asymmetry and Insider Trading: A six-month reporting gap creates vast informational advantages for corporate insiders over retail investors. This lack of continuous disclosure degrades market efficiency and opens the door for volatile, speculative trading around the fewer remaining reporting dates. Market Stability over Capitulation: While proponents argue this reduces compliance burdens, the ultimate cost of reduced transparency will be borne by the public.

A lack of timely data will lead to capital misallocation and increase systemic risk when failing business models are hidden from public view for half a year. For these reasons, the SEC must prioritize its core mandate of investor protection and market integrity over marginal cost savings for issuers. Please maintain the current Form 10-Q quarterly reporting structure.

Beth M. Arman, Ph.D. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Beth M. Arman, Ph.D. This is about S7-2026-15. I don't want to see the SEC eliminate quarterly reporting by companies and go to just twice/year. It's hard enough for small investors like me to get the information we need to make informed decisions. Companies don't need more opportunities to evade scrutiny, keep small investors in the dark, or engage in unethical behavior such as insider trading or cover-ups. Please keep the regulations the way they are now. Thank you.

Bethel Sharma — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bethel Sharma To the Securities and Exchange Commission: Keep quarterly reporting. Quarterly reporting is one of the most important tools for retail investors to get information. A lot can go wrong in half a year: Ballooning debt, lawsuits, vanishing customers. Quarterly filings force it into the open. Less transparency with only semi-annual reporting means more opportunities for fraud. Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are not on a level playing field, with no way to get timely information about public companies.

Bill Kieffer Independent — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bill Kieffer At least TRY to appear to have a concern about fairness and transparency. Keep it mandatory quarterly reporting for all!!

Bobby Stokeley — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bobby Stokeley I believe leaving it quarterly is the best way to go

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Bradley J Pedersen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bradley J Pedersen I as an individual am AGAINST semiannual reporting. It would impact the individual investor by reducing the amount of timely information that is available.

Brian Berkebile — Jul 2, 2026
Subject: File No. S7-2026-15 From: Brian Berkebile This seems like an exceedingly horrible idea. Publicly traded companies affect the entire market, not just their investors. Anyone who's investing in the market should be able to see regular financial reporting data for these companies. Quarterly, is

already being generous. Do NOT revise to twice/year.

Brian Collins — Jul 2, 2026
Subject: File No. S7-2026-15 From: Brian Collins The proposed rule flies in the face of transparency and the need of all investors to have timely accurate information to make informed decisions. The proposed rule aids CEOs and other corporate executives to make decisions to benefit themselves without investor accountability.

Brian Koehler — Jul 2, 2026
Subject: File No. S7-2026-15 From: Brian Koehler I do NOT like the proposed change. As an investor, I prefer the current frequency of reporting. I oppose all changes proposed in the rule change.

Bruce Blanchard senior software engineer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Bruce Blanchard Extending financial reporting from quarterly to semi-annual significantly undermines transparency and harms small investors most. Institutional players have access to earnings calls, analyst relationships, and proprietary data to fill information gaps — retail investors do not. Doubling the reporting window doubles their blind spot into company activity, widening an already uneven playing field. Six months is too long. A company can take on debt, lose key customers, or shift strategy entirely with no disclosure obligation in that window. By the time small investors learn what happened, the damage is done. The compliance burden argument doesn't hold up either — any company with sound internal accounting can produce a quarterly report without extraordinary effort. The SEC should reject this proposal. Reducing reporting frequency protects corporate convenience, not investors.

C bongio — Jul 2, 2026
Subject: File No. S7-2026-15 From: C bongio This is unacceptable. Companies should have to file quarterly! Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Not to mention failings at the SEC. The inability of the regulators to have access to Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it

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Cathy Investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Cathy Hello SEC, keep quarterly reporting. Dropping that requirement will give more time for fraud to grow unnoticed, or detrimental changes in a company that could be caught in a quarterly report will be more difficult to remove. Quarterly reports are important to investors. Thank you.

Charlene Worley — Jul 2, 2026
Subject: File No. S7-2026-15 From: Charlene Worley Quarterly reporting is a method for keeping

people honest. We NEED to keep people, especially CEOs, honest so the rich remain accountable.

Charles Corbett Program Manager, Tech Company — Jul 2, 2026
Subject: File No. S7-2026-15 From: Charles Corbett I am not supportive of this change. Companies like the one I work for manage against deadlines and only address things as time permits. Everyone is worked so thin that mistakes are sometimes made and they are much harder to unravel after months than when caught in short order to correct data and internal reporting errors within the quarter. Separately from the above as a retail investor, I benefit from seeing quarterly reports from my investments in this highly volatile market. Less frequent reporting may push me toward more foreign investments where I could keep a better tab on performance instead.

Charles goesprinting company owner Printing exec — Jul 2, 2026
Subject: File No. S7-2026-15 From: Charles goesprinting company owner No law change to benefit big biz remember Enron

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Cheryl Boschert — Jul 2, 2026
Subject: File No. S7-2026-15 From: Cheryl Boschert America stands for Truth and Justice. I oppose the SEC proposal (Rule S7-2026-15). Corporations need to abide by mandatory quarterly filings. A blackout is only to fuel the criminals lurking inside corporations and fosters the increase of insider trading. This blackout will continue to damage the USA as an untrustworthy investment. It is time to step up and protect our democracy by rejecting this proposal.

Cheryl Martin Information Technology — Jul 2, 2026
Subject: File No. S7-2026-15 From: Cheryl Martin This is a very bad proposal to reduce the reporting standards. Reduced reporting would leave so many investors vulnerable to losing their money and keeping them uninformed for 6 months increases the chance of fraud. I am near retirement and do not want to have any of my hard-earned money basically "stolen" because companies would be allowed to keep vital information secret for 6 months. This is a proposal to allow fraud and theft by corporations against investors. NO to this horrible, harmful proposal.

Chris Conroy — Jul 2, 2026
Subject: File No. S7-2026-15 From: Chris Conroy PLEASE KEEP quarterly CEO reporting!!

Chris Weaver — Jul 2, 2026
Subject: File No. S7-2026-15 From: Chris Weaver As an individual investor I am not in support of changing financial reporting from quarterly to semi-annually. I rely on quarterly reporting for my investment tracking and decisions. I feel I will no longer have timely information needed to invest wisely and will be at an even bigger disadvantage to institutional investors/firms. It’s already an unfair playing field for individual investors, this change would only widen the gap. There is no benefit to individual investers here, only to investment firms and businesses although I would argue that this

would cause more businesses to fail given the reduction in financial discipline this change would cause.

Christin Butler CPA Virginia — Jul 2, 2026
Subject: File No. S7-2026-15 From: Christin Butler I do not believe requiring less transparency is in the best interest of the American economy. Reducing financial reporting to less than quarterly basis can open a door. This door will allow entities to publish comments about results that are false during an extended time and the American/global economy will be none the wiser until the semi annual report is published. This is important for American middle class citizens. Quarterly reporting provides timely information required for individuals or others whom they rely on to analyze and make sound decisions to invest. As public companies have CPA firms to audit transactions as well as transaction cycle and IT controls continuously throughout the year it will not decrease the cost they are absorbing substantially. Therefore, reporting on a quarterly basis should be no issue. The American and global economy should not be left in the dark for such an extended period of time. There is a reason the we are (or should be) the gold standard. The companies have an ethic and fiduciary duty to issue audited financial statements on a quarterly basis to the public.

Christine Geary — Jul 2, 2026
Subject: File No. S7-2026-15 From: Christine Geary As a citizen and a decent person, I denounce underhanded tactics that purportedly help ordinary investors, but in actuality enhance the advantages of shady backroom dealers and insider traders. Executives don't stop chasing quarterly numbers simply because the SEC stops asking for them. Kindly refrain from force-feeding the public this shamelessly avaricious narrative, this egregious so-called "long term thinking" farce. Not every American is a credulous and fiercely anti-intellectual partisan rube voting against their own interests. This tactic is just another way of shafting the middle class to enrich the few, as per usual these days. We Americans, with the exception of the willfully ignorant Fox viewers, didn't just fall off the turnip truck.

Christopher Morley — Jul 2, 2026
Subject: File No. S7-2026-15 From: Christopher Morley This proposed rule should not be implemented. A thriving capitalist economy requires transparency in corporate actions, dealings, and profits. The proposal that a corporation should be able to keep investors and the general public in the dark for half a year places investors in a direct disadvantage of knowing whether their investment strategy and capital is wisely placed. By example, if Corporation A started out with $100/share during the first report and because of substantial losses, underperformance, or even legal problems, drops to $10/share, investors won't know until they have lost a substantial amount of their investment half a year later. There is no public benefit to such a rule and the risk is especially severe for those living on fixed incomes based on investments. This will create a less dynamic economy where investors can lose their entire investment with minimal warning. The current reporting requirements are worth ensuring investors have a fighting chance to participate in the market without having to wait half a year for critical information. And who benefits from this rule? A handful of insiders? Individuals engaged in criminal activity with the assurance that their investors won't find out at minimum for half a year? There is no articulable benefit to the public for this rule, but plenty of opportunity for innocent investors left in a lurch, many of them retirees on fixed incomes. Again, this rule should not be implemented.

Colleen Nowak — Jul 2, 2026
Subject: File No. S7-2026-15 From: Colleen Nowak I am against a longer period as it may hurt the average investor. What are you hiding? Ask yourself, who does this benefit?

Committee on Corporate Reporting (FEI) — Jul 2, 2026
July 2, 2026
Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: Semiannual Reporting (File No. S7-2026-15)
Dear Ms. Countryman,
This letter is submitted by Financial Executives International's ("FEI") Committee on Corporate Reporting ("CCR") in response to the Securities and Exchange Commission's ("SEC" or "Commission") proposed amendments to permit optional semiannual reporting by public companies.
FEI is a leading international organization comprised of members who hold positions as Chief Financial Officers, Chief Accounting Officers, Controllers, Treasurers, and Tax Executives at companies in every major industry. CCR is FEI's technical committee of approximately 50 Chief Accounting Officers ("CAOs") and Corporate Controllers from Fortune 100 and other large public companies, representing more than $19 trillion in market capitalization. CCR reviews and responds to pronouncements, proposed rules and regulations, pending legislation, and other documents issued by domestic and international regulators and organizations such as the SEC, PCAOB, FASB, and IASB.
The enclosed views and recommendations set forth within this letter were developed in accordance with CCR's governance procedures. This process includes a survey of the CCR membership and multiple iterative reviews by a drafting committee comprised of member company CAOs, Controllers and their direct reports. As noted, CCR is comprised of the largest public companies across a diverse array of industries – each with unique regulatory challenges and varying priorities. The perspectives incorporated in this letter reflect areas of consensus across committee members and may not align with the specific views of every individual entity or industry group.
Executive Summary
CCR commends the Commission for its continued commitment to reducing the regulatory burden of operating as a public company. CCR is supportive of the Commission's proposal to introduce an optional semiannual reporting regime. The proposal for optional semiannual reporting is a meaningful step in the Commission's broader effort to ensure that public company reporting requirements are calibrated to elicit disclosure of material information and are commensurate with the benefit they provide to investors and the capital markets. We believe providing issuers with the optionality to elect semiannual reporting allows market forces, including peer company and industry practices, as well as investor demands, to determine the appropriate reporting cadence based on individual company facts and circumstances. As Commissioner Uyeda noted, the Commission's framework should allow market participants to
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select the optimal reporting period for their business, with investors and market intermediaries signaling whether such period aligns with their expectations.1
In this letter, CCR offers its support for the Commission's proposal. As the Commission

acknowledges in its proposal, certain factors affecting companies' semiannual reporting election remain under consideration – including those requiring updates to existing standards and those that will be shaped by market practice. Their resolution will ultimately influence the pace and extent to which companies elect semiannual reporting. The positions and recommendations set forth in this letter are grounded in a shared commitment to materiality as the foundation for public company reporting and are addressed in detail below.

Furthermore, CCR has considered Commissioner Peirce's question regarding whether the Commission should reduce the reporting burden of Form 10-Q rather than, or in addition to, adjusting its cadence.[2] CCR supports both objectives and encourages the Commission to explore reductions to the disclosure obligations of Form 10-Q in connection with this rulemaking by leveraging its ongoing Regulation S-K reform initiative. CCR recommends that any such simplification of Form 10-Q should apply equally to Form 10-S filers so that they benefit from the same streamlined disclosure framework. CCR's recommendations for streamlining Form 10-Q are set forth in CCR's April 13, 2026 comment letter[3] ("Reg S-K Letter") on Regulation S-K reform[4] and are incorporated by reference. CCR believes that adopting these recommendations would meaningfully reduce the quarterly reporting burden for companies that retain a Form 10-Q filing cadence. While these initiatives overlap in their goal of reducing interim reporting burdens, they also represent separate regulatory tracks. As such, CCR would not want consideration of Form 10-Q simplification to delay the Commission's advancement of optional semiannual reporting, which represents the more transformative regulatory change.

We respectfully submit these views for the Commission's consideration and welcome the opportunity to provide additional context through a live discussion.

Materiality as the Foundation for Reform

The Commission's proposal reflects a recognition that the appropriate reporting cadence should be determined by market participants based on individual company facts and circumstances – a principle that aligns directly with CCR's view that public company reporting requirements should be calibrated to elicit material information rather than compel disclosure of immaterial information.

1 Commissioner Uyeda, Statement on Proposing Semiannual Reporting (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-proposing-semiannual-reporting-050526

2 Commissioner Peirce, Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting (May 5, 2026), available at SEC.gov | Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting

3 CCR Comment Letter on Regulation S-K Reform (April 13, 2026), available at https://www.sec.gov/comments/cll-15/cll15-750007-2316754.pdf

4 SEC.gov | Statement on Reforming Regulation S-K, available at https://www.sec.gov/newsroom/speeches-statements/atkins-statement-reforming-regulation-s-k-011326

Under the proposed framework, companies electing to report semiannually would retain the ability, and remain subject to the obligation, to communicate material information frequently through means other than a Form 10-Q filing under the U.S. disclosure regime. This includes Form 8-K reporting with voluntary earnings releases and material events, press releases and investor presentations. CCR views the existing Form 8-K trigger events for material events as an important backstop grounded in materiality, one that allows investors to maintain confidence in the integrity and timely transparency of the capital markets, even under a semiannual reporting cadence.

While companies are still evaluating the proposal and have not made a definitive decision, in a survey of CCR members, 58% indicated they would most likely elect semiannual reporting, while 42% indicated they would most likely continue filing quarterly.5 Importantly, these survey results are separate and distinct from the broad committee support for the option to report semiannually. Among respondents who indicated a preference for semiannual reporting, all indicated they would continue issuing voluntary quarterly earnings releases. This feedback reflects the reality that the market infrastructure supporting CCR member companies' investor relations programs – including analyst coverage, institutional investor expectations and capital markets activity – operates on a quarterly cadence that is unlikely to change in the near term. CCR member companies are committed to engaging proactively with their investor base as they evaluate the semiannual reporting election and will continue to consider investor expectations and market signals in determining the reporting cadence that best serves their individual circumstances.

CCR's support for this proposal is grounded in a broader commitment to materiality as the north star for public company disclosure. The Commission has articulated this principle consistently, and Chair Atkins' recent statements reflect a renewed commitment to this objective. While the concept of materiality exists in today's regulatory frameworks and in U.S. GAAP, a meaningful distinction exists between what is material at a given point in time and what represents a material change from information previously reported in a company's most recent annual report. It is the latter that CCR believes should govern the scope of interim disclosure obligations. Furthermore, while the materiality principle exists, management's ability to exercise judgment on materiality is often impeded by friction arising from a combination of regulatory, auditing and operational considerations.

Realizing the full benefit of optional semiannual reporting and of a streamlined Form 10-Q requires a concerted effort across the broader regulatory ecosystem – including the Commission, the PCAOB, standard-setters and external auditors – to affirm management's ability to exercise materiality judgments without friction. CCR encourages the Commission to reinforce its existing materiality principles, grounded in reasoned judgment, to support their application in practice.

5 These survey results reflect preliminary CCR member views at a single point in time, prior to a thorough assessment of the proposal's implications, are subject to change, and may not be indicative of actual adoption decisions or the timeline over which companies may elect semiannual reporting.

CCR's Recommendations

CCR's engagement with its membership and review of the Commission's proposal have led to three specific recommendations that CCR believes are essential to the practical adoption of the semiannual election. Each reflects CCR's view that materiality should serve as the foundation for public company reporting. CCR's specific recommendations, discussed in further detail below, are as follows:

• Earnings Releases: CCR recommends the Commission preserve the current framework under Item 2.02 of Form 8-K and does not support requiring semiannual filers to file quarterly earnings releases in Q1 and Q3 periods.

• Auditor Involvement in Earnings Releases: CCR recommends the development of an optional mechanism under the PCAOB auditing standards for companies to obtain assurance on financial information without preparing financial statements with footnotes that conform to U.S. GAAP and Article 10 of Regulation S-X (the "Applicable Reporting Framework"). CCR does not support requiring companies to obtain an auditor review of the financial information included in quarterly earnings releases issued in Q1 and Q3 by semiannual filers.

• Comfort Letters: CCR recommends the Commission coordinate with the PCAOB to revise Auditing Standard ("AS") 6101 to extend the negative assurance window for

semiannual filers, and recommends the Commission extend the period-end alignment approach in revised Rule 3-01 to Rule 3-05.

Each recommendation is addressed in detail below, including the rationale for CCR's position and its significance for companies in evaluating the semiannual election.

Earnings Releases

CCR members who may elect semiannual reporting have indicated they will continue issuing quarterly earnings releases, though actual elections and practice may evolve. The continuation of voluntary quarterly earnings releases, which also serves as an important mechanism through which companies manage their Regulation FD obligations, makes the Commission's treatment of those releases under Form 8-K a particularly important consideration for semiannual filers. CCR members are committed to remaining responsive to their investor base and recognize that the content and scope of voluntary quarterly earnings releases may develop over time in a manner that continues to serve investor needs as market practice adapts to a semiannual reporting cadence.

As currently drafted, the Commission's proposal does not require changes to the current framework under Item 2.02 of Form 8-K, though it has requested comment on whether semiannual filers should be required to file, rather than furnish, their quarterly earnings releases. CCR does not support such a requirement and recommends the Commission preserve the current framework under Item 2.02 of Form 8-K. A requirement to file rather than furnish earnings releases could discourage companies from providing the voluntary quarterly information that investors rely on and interfere with the quality and utility of the quarterly information. A key consideration for CCR is the compliance burden that would arise from the

application of additional Item 10(e) requirements of Regulation S-K to filed documents. These additional requirements are more prescriptive in their treatment of non-GAAP financial measures, including prohibitions on certain measures. Certain CCR member companies include adjusted liquidity measures, adjusted free cash flow and other non-GAAP guidance metrics in their furnished earnings releases that would require significant modification, or would be prohibited, if those releases were filed. Furthermore, shifting from a furnished to a mandatory filed framework would introduce heightened statutory liability and would result in the automatic incorporation by reference of these disclosures into registration statements. This combined burden could disrupt the voluntary disclosure framework that exists today.

Auditor Involvement in Earnings Releases

To maintain the rigor of financial reporting and robust internal controls over financial reporting that exist today, companies and their audit committees may seek to have their auditors review the financial information underlying the voluntary quarterly earnings releases.

Under the current framework, independent public accountants must review Form 10-Q financial statements conforming to the Applicable Reporting Framework prior to filing, with such reviews conducted in accordance with PCAOB auditing standards. Knowledge that this review is occurring provides audit committees, investors and creditors with additional confidence in quarterly earnings releases. If a company elects semiannual reporting, it would not prepare interim financial statements conforming to the Applicable Reporting Framework in Q1 and Q3, and auditors would therefore be constrained from performing a standard interim review. Consequently, audit committees and market participants would lose the assurance provided by a review, as auditors would be unable to perform one on the standalone, voluntary financial information underlying the quarterly earnings release. CCR understands that while companies electing semiannual reporting could prepare financial statements conforming to the Applicable Reporting Framework each quarter without filing a 10-Q and obtaining a review, this would undermine the efficiencies of electing semiannual reporting and may not be cost-effective. Although agreed-upon procedures ("AUP") exist under the current PCAOB standards as an alternative, AUP provide no assurance and may not be considered an adequate substitute by audit committees. CCR members are in the early stages of evaluating these considerations and

recognize that audit committee approval will be an important factor in determining whether and how companies proceed with a semiannual reporting election. Furthermore, AUP can be more onerous than an interim review as each procedure performed needs to be included in a detailed report. As a result, the related fees tend to be relatively high, which may undermine any potential cost savings of electing to report semiannually. Additionally, AUP require each registrant to define its own specific procedures, which may create inconsistency in practice across companies.
While CCR supports the availability of an optional review mechanism, CCR does not support requiring companies to obtain an auditor review of financial information included in quarterly earnings releases in Q1 and Q3 by semiannual filers. A mandatory review requirement would undermine the voluntary nature of the quarterly earnings release and may discourage some companies from providing quarterly information to investors or delay the release of quarterly earnings information for others. CCR supports the development of an optional mechanism for

companies to obtain a review of financial information without preparing financial statements that fully conform to the Applicable Reporting Framework.
CCR encourages the SEC and PCAOB to continue their active dialogue on this issue and to amend or develop a standard as promptly as practicable, given the importance of audit committee support in electing semiannual reporting.
Comfort Letters
CCR supports the Commission's proposed amendments to Regulation S-X to address the staleness of financial statements in registration statements filed by semiannual filers. The shift from a days-based assessment to a period-end alignment approach is a pragmatic solution to the regulatory staleness concern.
However, addressing regulatory staleness does not resolve the separate and equally significant constraint arising from PCAOB auditing standards governing comfort letters in underwritten securities offerings. Comfort letters are essential to bring-down procedures in registered and certain unregistered offerings and provide underwriters with negative assurance on financial statement items. CCR acknowledges that where 135 days or more have elapsed from the end of the most recent period for which the accountants have performed an audit or review, auditors may still perform procedures and report findings under AS 6101. However, underwriters in the U.S. typically require negative assurance, rather than just a procedures and findings report, to proceed with registered and certain unregistered offerings on standard terms. Without aligning the PCAOB's auditing standards to the Commission's proposed updates, semiannual filers will be constrained in their ability to access the capital markets on standard terms for a significant portion of the year, regardless of whether a procedures and findings report remains a technical alternative available under PCAOB AS 6101. Absent a coordinated resolution to this constraint, the semiannual election may not be a viable option for active U.S. capital markets participants, which could limit the practical impact of the Commission's proposal and impair the efficient capital formation the Commission seeks to facilitate.
CCR recognizes that ensuring negative assurance remains available to semiannual filers will require coordination among the Commission, PCAOB and auditing firms to ensure there is an appropriate balance between the scope of procedures required and the cost of obtaining such assurance. The goal should be to maintain meaningful investor protection without imposing a burden that would effectively negate the cost savings of a semiannual election and compel companies to continue filing Form 10-Q.
CCR is aware that foreign private issuers ("FPIs") who are not subject to quarterly reporting requirements have, in certain cases, addressed this constraint by preparing unaudited interim financial statements specifically for inclusion in a registration statement to bring the elapsed period since the most recently audited or reviewed financial statements to less than 135 days. However, this approach would not represent a reasonable alternative for CCR member companies. Preparing interim financial statements outside the normal filing cadence solely to facilitate a capital markets transaction would impose the very burden that the semiannual

election is designed to eliminate. CCR member companies are large accelerated filers that

regularly and frequently access the U.S. registered debt and equity markets, making the comfort letter constraint a significant consideration in the practical adoption of the semiannual election. CCR therefore recommends the Commission coordinate with the PCAOB to revise its auditing standards and extend the negative assurance window for semiannual filers, harmonizing it with the Commission's proposed staleness framework. Without such a revision, the comfort letter constraint will function as a substantial barrier to the semiannual election for companies active in the capital markets. Absent a revision to AS 6101, semiannual filers would face a difficult choice of either limiting their access to the capital markets or preparing interim financial statements outside of their elected cadence to facilitate a transaction. Either of these would unnecessarily prolong capital-raising timelines, creating a significant disincentive for frequent market participants to adopt the semiannual reporting cadence.

CCR further notes that the proposed Rule 3-01 amendments do not address the acquired business financial statement requirements governed by Rule 3-05 in mergers and acquisitions. The period-end alignment approach to staleness under proposed amendments to Rule 3-01 applies to the registrant's own financial statements but does not govern the age requirements for pre-acquisition financial statements of acquired businesses filed on Form 8-K under Rule 3-05, which operates under a separate staleness framework that the proposal does not amend. A semiannual filer completing an acquisition could therefore find itself subject to inconsistent staleness standards – one for its own financial statements and another for the acquired business's financial statements. CCR recommends the Commission extend the period-end alignment approach in revised Rule 3-01 to Rule 3-05 to ensure consistency and avoid this mismatch when acquiring another business.

Capital Markets Considerations

Although the following considerations fall outside the Commission's immediate regulatory authority, CCR has included them in this letter as they represent practical capital markets and contractual implications that companies are actively evaluating as they assess the semiannual reporting election. CCR members expect to navigate these dynamics and engage with relevant stakeholders on an individual company basis.

- Trading Windows and Corporate Share Repurchases: CCR members expect to navigate trading window management and corporate repurchase timing individually under existing insider trading compliance frameworks and issuer buyback programs.
- Debt Covenants: CCR members expect to navigate existing covenant obligations through direct engagement with lending institutions.
- Credit Rating Agencies: CCR members expect to engage directly with rating agencies to ensure a semiannual reporting election is not misconstrued as a reduction in transparency or an indicator of credit risk.

Trading Windows and Corporate Share Repurchases

Company insider trading policies impose fixed blackout periods around the close of each fiscal quarter and the subsequent earnings release date. These policies are designed to reduce the risk that insiders, and the issuer itself when executing stock repurchase programs, trade while in possession of material non-public information ("MNPI"), consistent with Rule 10b-5 under the Securities Exchange Act of 1934 ("Exchange Act").

CCR member companies generally intend to include all material financial information in their voluntary quarterly earnings releases to support opening trading windows and resuming any open market share repurchases following publication of those releases. As such, neither the frequency nor duration of trading windows, nor the timing of corporate buyback activity would be expected to change meaningfully for those companies under a semiannual reporting cadence, assuming they continue to issue quarterly earnings releases that serve as the basis for opening the window and clearing corporate buyback activity. Some companies currently open trading windows and

resume open-market repurchases only following the filing of a Form 10-Q, which may occur on a later date than the earnings release. Certain of those companies are still evaluating the implications of a semiannual election for their insider trading policies and corporate buyback programs, including the appropriate timing for opening the trading window and initiating repurchases in the absence of a quarterly filing. In either case, CCR believes the underlying principle is consistent and companies open their trading windows after all material information has been made publicly available, whether through a voluntary earnings release, a quarterly filing, or both.

Ultimately, CCR believes that managing these trading windows and corporate repurchase programs and determining the exact timing and scope of sufficient public disclosure represent practical, company-specific governance considerations that semiannual filers expect to navigate individually under existing insider trading compliance frameworks and capital management policies.

Debt Covenants

Covenant obligations in indentures, credit agreements and other contractual arrangements generally require quarterly financial statements accompanied by management certification, without reference to whether those statements are filed with the Commission or accompanied by auditor-provided assurance.

CCR members are in the process of assessing the implications of a semiannual reporting election on their existing debt covenant obligations. To the extent lenders continue to require quarterly financial statements, the primary concern would be the imposition of requirements beyond what would be customary under the current quarterly reporting regime, such as a requirement that quarterly financial statements be included in a Form 10-Q filing or that auditors are engaged. CCR members are also evaluating whether a change in reporting cadence could result in increases to the cost of debt directly attributable to the semiannual election.

Where covenant delivery requirements are limited to face financial statements accompanied by a management certification – consistent with current practice for many CCR member companies –

the primary cost savings associated with a semiannual election would not be materially eroded. However, where covenants require delivery of financial statements equivalent in scope to a Form 10-Q, or require auditor involvement, the burden of compliance and the associated cost savings would need to be carefully evaluated.

CCR notes that the impact of debt covenant obligations on the voluntary adoption of semiannual reporting represents a market dynamic that falls outside of the Commission's immediate regulatory authority. Accordingly, CCR members expect to navigate these contractual implications through direct engagement with lending institutions on an individual company basis.

Credit Rating Agencies

In CCR's experience, credit rating agencies typically require quarterly financial information from rated companies as part of their ongoing ratings process, regardless of a company's SEC reporting cadence. CCR is mindful of two risks that warrant consideration in connection with this dynamic.

First, where a company's quarterly financial information is not filed with the Commission, rating agencies may have concerns about the reliability and completeness of the information provided. Second, CCR is concerned that rating agencies may view a company's election of semiannual reporting as a signal of reduced transparency, potentially affecting credit ratings or outlooks independent of actual financial performance. This risk is particularly relevant in the early years of the semiannual reporting framework, before rating agencies and the broader market have developed established practices for evaluating semiannual filers.

CCR does not believe the frequency of SEC reporting should be a determinative factor in credit assessments. Accordingly, CCR members expect to engage directly with rating agencies on an individual company basis to ensure that a semiannual reporting election is not misconstrued as a

reduction in transparency or an indicator of credit risk.
Streamlined Form 10-Q
CCR supports both optional semiannual reporting and a complementary reduction in the disclosure obligations of Form 10-Q. CCR believes that a robust simplification of Form 10-Q requirements could encourage certain companies to retain a quarterly filing cadence for investor relations, capital markets, or contractual reasons while still achieving meaningful burden reduction. Importantly, CCR recommends that any simplification of Form 10-Q disclosure requirements apply equally to Form 10-S filers, so that they benefit from the same streamlined disclosure framework. CCR's recommendations for simplifying Form 10-Q are addressed in the Reg S-K Letter and are incorporated herein by reference. CCR views these as complementary initiatives that can be progressed on separate timelines, prioritizing the finalization of the semiannual option as the more transformative regulatory change.
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CCR reiterates its support for the Commission's proposal to introduce an optional semiannual reporting regime and appreciates the Commission's consideration of our comments. We stand ready to support the Commission in its rulemaking efforts and welcome the opportunity to discuss the contents of this letter through a live discussion.
Sincerely,
Committee on Corporate Reporting
Committee on Corporate Reporting (FEI)
10

Connie S. White Social Worker — Jul 2, 2026
Subject: File No. S7-2026-15 From: Connie S. White What in the everloving heck are you folks trying to do? Kill off the rest of America for a dollar?? People bust their butts to TRY to have a fraction of what rhe ultra wealthy have...and you put one MORE obstacle in their way. While CEO/Senetor/Etc are gabbing stocks like they're candy at a carnival. NO, DO NOT PASS THIS CRAP ONTO THE AVERAGE AMERICAN. We cannot afford it. Connie S. White, BASW

Connie Taylor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Connie Taylor This is corruption which YOU are encouraging if you allow this.

Cynthia Gayle Herrman Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Cynthia Gayle Herrman Better for the American people to report quarterly. History has proven this. It would be easier to cheat without quarterly control. If you can't be for honest reporting you should resign.

Cynthia Mowery none (retired) — Jul 2, 2026
Subject: File No. S7-2026-15 From: Cynthia Mowery As an individual investor, I rely on quarterly financial statements (and in fact, I wish I could get them monthly). Having the executives of publicly-held companies attest 4 times a year to the accuracy of their financial reporting is not too much to ask, and the "cost savings" are insignificant in the scope of their annual operations. Their legal

departments look out for the best interests of these companies; their accounting departments should, among other things, be protecting the interests of their stockholders. I am also a member of an investment club, through which I'm aware there are millions of investors just like me who have relied on this relatively small but crucial safeguard ever since the Enron fraud. Additionally, studies in other countries indicate that less frequent reporting does not, in fact, lead to a more long-term focus in the management of publicly-held companies. In fact, there is evidence that other factors, including executive compensation, drive "short-termism". Please remember that the investors are the ones who have a stake in this, and the investors -- the public -- are the ones to whom our federal Securities and Exchange Commission is responsible and the ones who the SEC was designed to protect.

D. Campbell Tax payer. — Jul 2, 2026
Subject: File No. S7-2026-15 From: D. Campbell It must remain quarterly!

Darlene Blascoe Finance Assist - J&RS Construction — Jul 2, 2026
Subject: File No. S7-2026-15 From: Darlene Blascoe Please maintain quarterly reporting

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Dave Radcliff Dave Radcliff — Jul 2, 2026
Subject: File No. S7-2026-15 From: Dave Radcliff Keep all reports to investors quarterly. No exceptions. This protects investors. We will be watching.

David — Jul 2, 2026
Subject: File No. S7-2026-15 From: David I agree with the position of the Motley Fool company that we should retain the four times per year reporting rule. This will reduce any shock that may accompany a report because we the owners will have received it sooner rather than later. ..... timely information is calming.

David Armes Disabled Veteran — Jul 2, 2026
Subject: File No. S7-2026-15 From: David Armes My name is David Armes. I am a disabled Veteran, that was forced into early retirement due to physical limitations. While I still have to navigate the VA system to receive the benefits I deserve, I rely on quarterly reporting to determine the best investments to take care of my family in the only way I can any more. And to try to have something to pass on to my children and grandchildren. Forty five years ago I volunteered to stand on the access road to a missile complex in Damascus AR. to wait for the explosion so that we could evacuate both military and civilians that we didn’t even know, to insure their safety and secure the 10 megaton resource. The cost to those of us that were there and our families is immeasurable. My time left here and ability to provide for my families future has been shortened and altered significantly. Please allow us to watch over what we do have with both eyes open and a clear unhindered view of what is going on so that we can make the best decisions for our family and their future. Thank You, David Armes.

David Schwartz — Jul 2, 2026
Subject: File No. S7-2026-15 From: David Schwartz We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For ordinary investors like me, a return to those days could mean losing a third, or even half, of our life savings. Keep the quarterly transparency.

Dena Merrill Retired, former teacher and documentation specialist in SAS — Jul 2, 2026
Subject: File No. S7-2026-15 From: Dena Merrill As an investor in the US stock exchange for my retirement money, I think this is a sleazy move by the SEC and corporations. To allow corporations to manipulate their company status, manipulate their change— it's bad faith, it lacks transparency, and creates a. divide between the company and their outside shareholders. Remember it's the outside shareholders who provided the capital for them to get started in the first place. It's not right for them to have information on company performance that the rest of their shareholders cannot get for three more months. Thank you for hearing my opinion.

Diane M Basehore — Jul 2, 2026
Subject: File No. S7-2026-15 From: Diane M Basehore I believe that Public companies should keep the current rule of reporting their financial results every 3 months. If they go every 6 months, this could adversely affect my investments in my retirement account.

Earl Berner Individual investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Earl Berner Good governance starts with consistent disclosure. Companies that don't want to provide quarterly information can be private. As an UT MBA and two decade individual investor who has sweated to save over $500k in my 401k, I am both a sophisticated investor and hyper aware that we need the transparency of the markets. In this modern age when analytics are better and faster than ever, it's not reasonable to take a massive step back. We should be insisting on more, not less transparency.

Edward Colie Mechanical Engineer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Edward Colie Keep quarterly reporting. Quarterly reporting coincides with the accounting work already required for tax purposes, so there is no extra burden. Quarterly reporting is there to protect shareholders and keep something like ENRON from happening again. Protect THE CITIZENS OF THE UNITED STATES OF AMERICA, not corporate interests. KEEP QUARTERLY REPORTING.

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eileen costello — Jul 2, 2026
Subject: File No. S7-2026-15 From: eileen costello keep the rule as is. semi annual reporting leaves too much room for fraud. look out for all investors

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Elaine Jones Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Elaine Jones Quarterly financial disclosures promote transparency, accountability, and allow informed decision-making by investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing the reporting frequency would provide less transparency for investors and would make it harder to identify risks early. Please preserve quarterly reporting requirements for public companies.

Elayne M Fuller Citizen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Elayne M Fuller I am extremely concerned about changes to SEC reporting requirements. The current reporting requirements should remain quarterly. This is working very well and any disruption will cause problems. KEEP QUARTERLY REPORTING.

Elizabeth A Kasprzak Retired Educator — Jul 2, 2026
Subject: File No. S7-2026-15 From: Elizabeth A Kasprzak This is a very very bad idea. Less oversight = more opportunities for ABUSE. More opportunities to hurt the "little" guy. Who do you think that you are working for???

Elizabeth Runge Retired CPA — Jul 2, 2026
Subject: File No. S7-2026-15 From: Elizabeth Runge Without benchmarking, how do we define success, or failure... Since Enron, quarterly financials, verified and signed by the CEO, has been the one way we could count on the accuracy of financial reporting. Reducing the frequency of this verified reporting would further widen the gap between investors who rely on regulated financial reporting and those who rely on insider information. The financial markets NEED data to understand the direction of companies. Especially as we begin to absorb the affects of AI on public corporations, it is even more necessary to see quarterly information.

Elizabeth Woods — Jul 2, 2026
Subject: File No. S7-2026-15 From: Elizabeth Woods Hello, my name is Elizabeth Woods. I'm an accounting assistant for a small non-profit in northern Arizona. I'm writing to express my concerns for the proposal to allow companies, who choose to be public, to only be required to report their finances to the public twice a year. I can't think of a good reason to change this from quarterly reports to every six months, except to benefit the companies. This is the FTCs mission statement: "We protect consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement, advocacy, and education." this change would keep individual investors from knowing vital information needed to make important, personal financial decisions. Please do not change the requirements to report quarterly!

Ellen Cosgrove Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ellen Cosgrove I'm retired and I did what I was supposed to do. I saved and invested for retirement. I now depend on my investments to have the quality of life I worked for. My portfolio is in peril by this proposal to eliminate quarterly reporting. Publicly traded

companies have an obligation to provide information to their stockholders/investors. Reducing that reporting obligation to once a year impedes the public's ability to make informed decisions and unfairly privileges the people who can profit from inside knowledge. In eliminating pensions, the rationale was that people could invest their retirement money more effectively. Please don't change that.

Ellen Metzger Keep quarterly reporting. The public has a right to know. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ellen Metzger Clerk quarterly reporting. The public has a right to know.

Em Satterwhite — Jul 2, 2026
Subject: File No. S7-2026-15 From: Em Satterwhite I believe that we should stay with quarterly reporting, or even go to bi-monthly reporting to benefit the individuals who invest. Semiannual reporting only benefits insiders and encourages locking out investors who won't have enough information to make informed decisions about something as important as their retirement funds. Please discourage insider trading and say no to semiannual reporting.

Eric H Pettit None — Jul 2, 2026
Subject: File No. S7-2026-15 From: Eric H Pettit Keep quarterly updates. Investors need to hear from companies more than twice a year.

Erick Semi retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Erick Erick Semi retired. It hasn't worked in other countries so why do it here? And why hurt us retail investors more than anybody!? We already have a huge disadvantage. We need the most up-to-date information we can get our hands on to make intelligent investing decisions. Please keep the quarterly reporting. Thank you

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FEI's Committee on Corporate Reporting (CCR) — Jul 2, 2026
July 2, 2026
Ms. Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: Semiannual Reporting (File No. S7-2026-15)
Dear Ms. Countryman,
This letter is submitted by Financial Executives International's ("FEI") Committee on Corporate Reporting ("CCR") in response to the Securities and Exchange Commission's ("SEC" or "Commission") proposed amendments to permit optional semiannual reporting by public companies.
FEI is a leading international organization comprised of members who hold positions as Chief Financial Officers, Chief Accounting Officers, Controllers, Treasurers, and Tax Executives at

companies in every major industry. CCR is FEI's technical committee of approximately 50 Chief Accounting Officers ("CAOs") and Corporate Controllers from Fortune 100 and other large public companies, representing more than $19 trillion in market capitalization. CCR reviews and responds to pronouncements, proposed rules and regulations, pending legislation, and other documents issued by domestic and international regulators and organizations such as the SEC, PCAOB, FASB, and IASB.

The enclosed views and recommendations set forth within this letter were developed in accordance with CCR's governance procedures. This process includes a survey of the CCR membership and multiple iterative reviews by a drafting committee comprised of member company CAOs, Controllers and their direct reports. As noted, CCR is comprised of the largest public companies across a diverse array of industries – each with unique regulatory challenges and varying priorities. The perspectives incorporated in this letter reflect areas of consensus across committee members and may not align with the specific views of every individual entity or industry group.

Executive Summary

CCR commends the Commission for its continued commitment to reducing the regulatory burden of operating as a public company. CCR is supportive of the Commission's proposal to introduce an optional semiannual reporting regime. The proposal for optional semiannual reporting is a meaningful step in the Commission's broader effort to ensure that public company reporting requirements are calibrated to elicit disclosure of material information and are commensurate with the benefit they provide to investors and the capital markets. We believe providing issuers with the optionality to elect semiannual reporting allows market forces, including peer company and industry practices, as well as investor demands, to determine the appropriate reporting cadence based on individual company facts and circumstances. As Commissioner Uyeda noted, the Commission's framework should allow market participants to

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select the optimal reporting period for their business, with investors and market intermediaries signaling whether such period aligns with their expectations.1

In this letter, CCR offers its support for the Commission's proposal. As the Commission acknowledges in its proposal, certain factors affecting companies' semiannual reporting election remain under consideration – including those requiring updates to existing standards and those that will be shaped by market practice. Their resolution will ultimately influence the pace and extent to which companies elect semiannual reporting. The positions and recommendations set forth in this letter are grounded in a shared commitment to materiality as the foundation for public company reporting and are addressed in detail below.

Furthermore, CCR has considered Commissioner Peirce's question regarding whether the Commission should reduce the reporting burden of Form 10-Q rather than, or in addition to, adjusting its cadence.

2 CCR supports both objectives and encourages the Commission to explore reductions to the disclosure obligations of Form 10-Q in connection with this rulemaking by leveraging its ongoing Regulation S-K reform initiative. CCR recommends that any such simplification of Form 10-Q should apply equally to Form 10-S filers so that they benefit from the same streamlined disclosure framework. CCR's recommendations for streamlining Form 10-Q are set forth in CCR's April 13, 2026 comment letter3 ("Reg S-K Letter") on Regulation S-K reform4 and are incorporated by reference. CCR believes that adopting these recommendations would meaningfully reduce the quarterly reporting burden for companies that retain a Form 10-Q filing cadence. While these initiatives overlap in their goal of reducing interim reporting burdens, they also represent separate regulatory tracks. As such, CCR would not want consideration of Form 10-Q simplification to delay the Commission's advancement of optional semiannual reporting, which represents the more transformative regulatory change.

We respectfully submit these views for the Commission's consideration and welcome the opportunity to provide additional context through a live discussion.

Materiality as the Foundation for Reform

The Commission's proposal reflects a recognition that the appropriate reporting cadence should be determined by market participants based on individual company facts and circumstances – a principle that aligns directly with CCR's view that public company reporting requirements should be calibrated to elicit material information rather than compel disclosure of immaterial information.

1 Commissioner Uyeda, Statement on Proposing Semiannual Reporting (May 5, 2026), available at https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-proposing-semiannual-reporting-050526

2 Commissioner Peirce, Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual
Reporting (May 5, 2026), available at SEC.gov | Quarterly Questions: Statement on the Proposed Amendments to
Allow Semiannual Reporting

3 CCR Comment Letter on Regulation S-K Reform (April 13, 2026), available at https://www.sec.gov/comments/cll-
15/cll15-750007-2316754.pdf

4 SEC.gov | Statement on Reforming Regulation S-K, available at https://www.sec.gov/newsroom/speeches-
statements/atkins-statement-reforming-regulation-s-k-011326

Under the proposed framework, companies electing to report semiannually would retain the ability, and remain subject to the obligation, to communicate material information frequently through means other than a Form 10-Q filing under the U.S. disclosure regime. This includes Form 8-K reporting with voluntary earnings releases and material events, press releases and investor presentations. CCR views the existing Form 8-K trigger events for material events as an important backstop grounded in materiality, one that allows investors to maintain confidence in the integrity and timely transparency of the capital markets, even under a semiannual reporting cadence.

While companies are still evaluating the proposal and have not made a definitive decision, in a survey of CCR members, 58% indicated they would most likely elect semiannual reporting, while 42% indicated they would most likely continue filing quarterly.5 Importantly, these survey results are separate and distinct from the broad committee support for the option to report semiannually. Among respondents who indicated a preference for semiannual reporting, all indicated they would continue issuing voluntary quarterly earnings releases. This feedback reflects the reality that the market infrastructure supporting CCR member companies' investor relations programs – including analyst coverage, institutional investor expectations and capital markets activity – operates on a quarterly cadence that is unlikely to change in the near term. CCR member companies are committed to engaging proactively with their investor base as they evaluate the semiannual reporting election and will continue to consider investor expectations and market signals in determining the reporting cadence that best serves their individual circumstances.

CCR's support for this proposal is grounded in a broader commitment to materiality as the north star for public company disclosure. The Commission has articulated this principle consistently, and Chair Atkins' recent statements reflect a renewed commitment to this objective. While the concept of materiality exists in today's regulatory frameworks and in U.S. GAAP, a meaningful distinction exists between what is material at a given point in time and what represents a material change from information previously reported in a company's most recent annual report. It is the latter that CCR believes should govern the scope of interim disclosure obligations. Furthermore, while the materiality principle exists, management's ability to exercise judgment on materiality is often impeded by friction arising from a combination of regulatory, auditing and operational considerations.

Realizing the full benefit of optional semiannual reporting and of a streamlined Form 10-Q requires a concerted effort across the broader regulatory ecosystem – including the Commission, the PCAOB, standard-setters and external auditors – to affirm management's ability to exercise materiality judgments without friction. CCR encourages the Commission to reinforce its existing materiality principles, grounded in reasoned judgment, to support their application in practice.

5 These survey results reflect preliminary CCR member views at a single point in time, prior to a thorough assessment of the proposal's implications, are subject to change, and may not be indicative of actual adoption decisions or the timeline over which companies may elect semiannual reporting.

CCR's Recommendations

CCR's engagement with its membership and review of the Commission's proposal have led to three specific recommendations that CCR believes are essential to the practical adoption of the semiannual election. Each reflects CCR's view that materiality should serve as the foundation for public company reporting. CCR's specific recommendations, discussed in further detail below, are as follows:

- Earnings Releases: CCR recommends the Commission preserve the current framework under Item 2.02 of Form 8-K and does not support requiring semiannual filers to file quarterly earnings releases in Q1 and Q3 periods.
- Auditor Involvement in Earnings Releases: CCR recommends the development of an optional mechanism under the PCAOB auditing standards for companies to obtain assurance on financial information without preparing financial statements with footnotes that conform to U.S. GAAP and Article 10 of Regulation S-X (the "Applicable Reporting Framework"). CCR does not support requiring companies to obtain an auditor review of the financial information included in quarterly earnings releases issued in Q1 and Q3 by semiannual filers.
- Comfort Letters: CCR recommends the Commission coordinate with the PCAOB to revise Auditing Standard ("AS") 6101 to extend the negative assurance window for semiannual filers, and recommends the Commission extend the period-end alignment approach in revised Rule 3-01 to Rule 3-05.

Each recommendation is addressed in detail below, including the rationale for CCR's position and its significance for companies in evaluating the semiannual election.

Earnings Releases

CCR members who may elect semiannual reporting have indicated they will continue issuing quarterly earnings releases, though actual elections and practice may evolve. The continuation of voluntary quarterly earnings releases, which also serves as an important mechanism through which companies manage their Regulation FD obligations, makes the Commission's treatment of those releases under Form 8-K a particularly important consideration for semiannual filers. CCR members are committed to remaining responsive to their investor base and recognize that the content and scope of voluntary quarterly earnings releases may develop over time in a manner that continues to serve investor needs as market practice adapts to a semiannual reporting cadence.

As currently drafted, the Commission's proposal does not require changes to the current framework under Item 2.02 of Form 8-K, though it has requested comment on whether semiannual filers should be required to file, rather than furnish, their quarterly earnings releases. CCR does not support such a requirement and recommends the Commission preserve the current framework under Item 2.02 of Form 8-K. A requirement to file rather than furnish earnings releases could discourage companies from providing the voluntary quarterly information that investors rely on and interfere with the quality and utility of the quarterly information. A key consideration for CCR is the compliance burden that would arise from the

application of additional Item 10(e) requirements of Regulation S-K to filed documents. These additional requirements are more prescriptive in their treatment of non-GAAP financial measures, including prohibitions on certain measures. Certain CCR member companies include adjusted liquidity measures, adjusted free cash flow and other non-GAAP guidance metrics in their furnished earnings releases that would require significant modification, or would be prohibited, if those releases were filed. Furthermore, shifting from a furnished to a mandatory filed framework would introduce heightened statutory liability and would result in the automatic incorporation by reference of these disclosures into registration statements. This combined burden could disrupt the voluntary disclosure framework that exists today.

Auditor Involvement in Earnings Releases

To maintain the rigor of financial reporting and robust internal controls over financial reporting that exist today, companies and their audit committees may seek to have their auditors review the financial information underlying the voluntary quarterly earnings releases.

Under the current framework, independent public accountants must review Form 10-Q financial statements conforming to the Applicable Reporting Framework prior to filing, with such reviews conducted in accordance with PCAOB auditing standards. Knowledge that this review is occurring provides audit committees, investors and creditors with additional confidence in quarterly earnings releases. If a company elects semiannual reporting, it would not prepare interim financial statements conforming to the Applicable Reporting Framework in Q1 and Q3, and auditors would therefore be constrained from performing a standard interim review. Consequently, audit committees and market participants would lose the assurance provided by a review, as auditors would be unable to perform one on the standalone, voluntary financial information underlying the quarterly earnings release. CCR understands that while companies electing semiannual reporting could prepare financial statements conforming to the Applicable Reporting Framework each quarter without filing a 10-Q and obtaining a review, this would undermine the efficiencies of electing semiannual reporting and may not be cost-effective. Although agreed-upon procedures ("AUP") exist under the current PCAOB standards as an alternative, AUP provide no assurance and may not be considered an adequate substitute by audit committees. CCR members are in the early stages of evaluating these considerations and recognize that audit committee approval will be an important factor in determining whether and how companies proceed with a semiannual reporting election. Furthermore, AUP can be more onerous than an interim review as each procedure performed needs to be included in a detailed report. As a result, the related fees tend to be relatively high, which may undermine any potential cost savings of electing to report semiannually. Additionally, AUP require each registrant to define its own specific procedures, which may create inconsistency in practice across companies. While CCR supports the availability of an optional review mechanism, CCR does not support requiring companies to obtain an auditor review of financial information included in quarterly earnings releases in Q1 and Q3 by semiannual filers. A mandatory review requirement would undermine the voluntary nature of the quarterly earnings release and may discourage some companies from providing quarterly information to investors or delay the release of quarterly earnings information for others. CCR supports the development of an optional mechanism for

companies to obtain a review of financial information without preparing financial statements that fully conform to the Applicable Reporting Framework.

CCR encourages the SEC and PCAOB to continue their active dialogue on this issue and to amend or develop a standard as promptly as practicable, given the importance of audit committee support in electing semiannual reporting.

Comfort Letters

CCR supports the Commission's proposed amendments to Regulation S-X to address the staleness of financial statements in registration statements filed by semiannual filers. The shift from a days-based assessment to a period-end alignment approach is a pragmatic solution to the regulatory staleness concern.

However, addressing regulatory staleness does not resolve the separate and equally significant constraint arising from PCAOB auditing standards governing comfort letters in underwritten securities offerings. Comfort letters are essential to bring-down procedures in registered and certain unregistered offerings and provide underwriters with negative assurance on financial statement items. CCR acknowledges that where 135 days or more have elapsed from the end of the most recent period for which the accountants have performed an audit or review, auditors may still perform procedures and report findings under AS 6101. However, underwriters in the U.S. typically require negative assurance, rather than just a procedures and findings report, to proceed with registered and certain unregistered offerings on standard terms. Without aligning the PCAOB's auditing standards to the Commission's proposed updates, semiannual filers will be constrained in their ability to access the capital markets on standard terms for a significant portion of the year, regardless of whether a procedures and findings report remains a technical alternative available under PCAOB AS 6101. Absent a coordinated resolution to this constraint, the semiannual election may not be a viable option for active U.S. capital markets participants, which could limit the practical impact of the Commission's proposal and impair the efficient capital formation the Commission seeks to facilitate.

CCR recognizes that ensuring negative assurance remains available to semiannual filers will require coordination among the Commission, PCAOB and auditing firms to ensure there is an appropriate balance between the scope of procedures required and the cost of obtaining such assurance. The goal should be to maintain meaningful investor protection without imposing a burden that would effectively negate the cost savings of a semiannual election and compel companies to continue filing Form 10-Q.

CCR is aware that foreign private issuers ("FPIs") who are not subject to quarterly reporting requirements have, in certain cases, addressed this constraint by preparing unaudited interim financial statements specifically for inclusion in a registration statement to bring the elapsed period since the most recently audited or reviewed financial statements to less than 135 days. However, this approach would not represent a reasonable alternative for CCR member companies. Preparing interim financial statements outside the normal filing cadence solely to facilitate a capital markets transaction would impose the very burden that the semiannual election is designed to eliminate. CCR member companies are large accelerated filers that

regularly and frequently access the U.S. registered debt and equity markets, making the comfort letter constraint a significant consideration in the practical adoption of the semiannual election. CCR therefore recommends the Commission coordinate with the PCAOB to revise its auditing standards and extend the negative assurance window for semiannual filers, harmonizing it with the Commission's proposed staleness framework. Without such a revision, the comfort letter constraint will function as a substantial barrier to the semiannual election for companies active in the capital markets. Absent a revision to AS 6101, semiannual filers would face a difficult choice of either limiting their access to the capital markets or preparing interim financial statements outside of their elected cadence to facilitate a transaction. Either of these would unnecessarily prolong capital-raising timelines, creating a significant disincentive for frequent market participants to adopt the semiannual reporting cadence.

CCR further notes that the proposed Rule 3-01 amendments do not address the acquired business financial statement requirements governed by Rule 3-05 in mergers and acquisitions. The period-end alignment approach to staleness under proposed amendments to Rule 3-01 applies to the registrant's own financial statements but does not govern the age requirements for pre-acquisition financial statements of acquired businesses filed on Form 8-K under Rule 3-05, which operates under a separate staleness framework that the proposal does not amend. A semiannual filer completing an acquisition could therefore find itself subject to inconsistent staleness standards – one for its own financial statements and another for the acquired business's financial statements. CCR recommends the Commission extend the period-end alignment approach in revised Rule 3-01 to Rule 3-05 to ensure consistency and avoid this mismatch when

acquiring another business.

Capital Markets Considerations

Although the following considerations fall outside the Commission's immediate regulatory authority, CCR has included them in this letter as they represent practical capital markets and contractual implications that companies are actively evaluating as they assess the semiannual reporting election. CCR members expect to navigate these dynamics and engage with relevant stakeholders on an individual company basis.

• Trading Windows and Corporate Share Repurchases: CCR members expect to navigate trading window management and corporate repurchase timing individually under existing insider trading compliance frameworks and issuer buyback programs.
• Debt Covenants: CCR members expect to navigate existing covenant obligations through direct engagement with lending institutions.
• Credit Rating Agencies: CCR members expect to engage directly with rating agencies to ensure a semiannual reporting election is not misconstrued as a reduction in transparency or an indicator of credit risk.

Trading Windows and Corporate Share Repurchases

Company insider trading policies impose fixed blackout periods around the close of each fiscal quarter and the subsequent earnings release date. These policies are designed to reduce the risk that insiders, and the issuer itself when executing stock repurchase programs, trade while in possession of material non-public information (“MNPI”), consistent with Rule 10b-5 under the Securities Exchange Act of 1934 (“Exchange Act”).

CCR member companies generally intend to include all material financial information in their voluntary quarterly earnings releases to support opening trading windows and resuming any open market share repurchases following publication of those releases. As such, neither the frequency nor duration of trading windows, nor the timing of corporate buyback activity would be expected to change meaningfully for those companies under a semiannual reporting cadence, assuming they continue to issue quarterly earnings releases that serve as the basis for opening the window and clearing corporate buyback activity. Some companies currently open trading windows and resume open-market repurchases only following the filing of a Form 10-Q, which may occur on a later date than the earnings release. Certain of those companies are still evaluating the implications of a semiannual election for their insider trading policies and corporate buyback programs, including the appropriate timing for opening the trading window and initiating repurchases in the absence of a quarterly filing. In either case, CCR believes the underlying principle is consistent and companies open their trading windows after all material information has been made publicly available, whether through a voluntary earnings release, a quarterly filing, or both.

Ultimately, CCR believes that managing these trading windows and corporate repurchase programs and determining the exact timing and scope of sufficient public disclosure represent practical, company-specific governance considerations that semiannual filers expect to navigate individually under existing insider trading compliance frameworks and capital management policies.

Debt Covenants

Covenant obligations in indentures, credit agreements and other contractual arrangements generally require quarterly financial statements accompanied by management certification, without reference to whether those statements are filed with the Commission or accompanied by auditor-provided assurance.

CCR members are in the process of assessing the implications of a semiannual reporting election on their existing debt covenant obligations. To the extent lenders continue to require quarterly financial statements, the primary concern would be the imposition of requirements beyond what would be customary under the current quarterly reporting regime, such as a requirement that quarterly financial statements be included in a Form 10-Q filing or that auditors are engaged.

CCR members are also evaluating whether a change in reporting cadence could result in increases to the cost of debt directly attributable to the semiannual election.

Where covenant delivery requirements are limited to face financial statements accompanied by a management certification – consistent with current practice for many CCR member companies –

the primary cost savings associated with a semiannual election would not be materially eroded. However, where covenants require delivery of financial statements equivalent in scope to a Form 10-Q, or require auditor involvement, the burden of compliance and the associated cost savings would need to be carefully evaluated.

CCR notes that the impact of debt covenant obligations on the voluntary adoption of semiannual reporting represents a market dynamic that falls outside of the Commission's immediate regulatory authority. Accordingly, CCR members expect to navigate these contractual implications through direct engagement with lending institutions on an individual company basis.

Credit Rating Agencies

In CCR's experience, credit rating agencies typically require quarterly financial information from rated companies as part of their ongoing ratings process, regardless of a company's SEC reporting cadence. CCR is mindful of two risks that warrant consideration in connection with this dynamic.

First, where a company's quarterly financial information is not filed with the Commission, rating agencies may have concerns about the reliability and completeness of the information provided. Second, CCR is concerned that rating agencies may view a company's election of semiannual reporting as a signal of reduced transparency, potentially affecting credit ratings or outlooks independent of actual financial performance. This risk is particularly relevant in the early years of the semiannual reporting framework, before rating agencies and the broader market have developed established practices for evaluating semiannual filers.

CCR does not believe the frequency of SEC reporting should be a determinative factor in credit assessments. Accordingly, CCR members expect to engage directly with rating agencies on an individual company basis to ensure that a semiannual reporting election is not misconstrued as a reduction in transparency or an indicator of credit risk.

Streamlined Form 10-Q

CCR supports both optional semiannual reporting and a complementary reduction in the disclosure obligations of Form 10-Q. CCR believes that a robust simplification of Form 10-Q requirements could encourage certain companies to retain a quarterly filing cadence for investor relations, capital markets, or contractual reasons while still achieving meaningful burden reduction. Importantly, CCR recommends that any simplification of Form 10-Q disclosure requirements apply equally to Form 10-S filers, so that they benefit from the same streamlined disclosure framework. CCR's recommendations for simplifying Form 10-Q are addressed in the Reg S-K Letter and are incorporated herein by reference. CCR views these as complementary initiatives that can be progressed on separate timelines, prioritizing the finalization of the semiannual option as the more transformative regulatory change.

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CCR reiterates its support for the Commission's proposal to introduce an optional semiannual reporting regime and appreciates the Commission's consideration of our comments. We stand ready to support the Commission in its rulemaking efforts and welcome the opportunity to discuss the contents of this letter through a live discussion.

Sincerely,

Committee on Corporate Reporting

Committee on Corporate Reporting (FEI)

Francisco Cunha The Motley Fool Community — Jul 2, 2026
Subject: File No. S7-2026-15 From: Francisco Cunha self-explanatory

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Gary West — Jul 2, 2026
Subject: File No. S7-2026-15 From: Gary West I do not want the reporting interval to be changed to a wider time frame. Removing the quarterly interval will hurt me as I am a retail trader. I have read the arguments for and against and in my case I think the negative of making the change will be greater than any relief it gives.

George Menendez RETIRED - IT Professional — Jul 2, 2026
Subject: File No. S7-2026-15 From: George Menendez To whom it may concern, KEEP the reporting QUARTERLY! As a small retiree who is managing my small retirement, it is CRITICAL to know how companies and the markets are doing on a timely basis. I cannot afford to be 6 months behind the knowledge curve while trying to keep what little we have, while bigger firms have the advantage of quarterly or less intervals to manage their funds. It is untenable to increase status reporting to 6 months. It would be a serious detriment to our savings. Please DO NOT REDUCE THE REPORTING TO 6 MONTHS! ! KEEP Quarterly reporting. Best regards, George M Menendez RETIRED IT Professional 473 Union Hill Rd. Morganville, NJ 07751 Cell/Text: 908-770-5879 menendez@optimum.net

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Greg Burke Video Journalist — Jul 2, 2026
Subject: File No. S7-2026-15 From: Greg Burke Do not do this. This is devastating and awful.

Gretchen Ochs — Jul 2, 2026
Subject: File No. S7-2026-15 From: Gretchen Ochs The integrity of our financial markets depends on one foundational principle: transparency. Any proposal to reduce the frequency of filings strikes at the heart of that principle and must be met with serious scrutiny. Frequent, mandatory disclosures are not bureaucratic formality — they are the mechanism by which investors, regulators, and the public hold corporations accountable. When companies are required to report regularly, the window for concealing material misstatements, manipulating earnings figures, or obscuring deteriorating financial conditions is narrow. Reduce that frequency, and you widen that window considerably. History has shown, repeatedly, that fraud flourishes in the dark. The scandals that have most damaged public trust in capital markets shared a common ingredient: insufficient visibility into the true financial condition of the entities involved. Quarterly and periodic reporting requirements exist precisely because the market learned those hard lessons. It is therefore deeply contradictory to simultaneously declare the elimination of fraud a national priority while loosening the disclosure mechanisms that make fraud detectable in the first place. Less frequent filings mean longer stretches during which a company's books go unscrutinized by the public, by analysts, and by regulators. That is not a reform — it is an invitation. Retail investors, who lack the access to private information that institutional players sometimes enjoy, are the most exposed in any transparency rollback. They rely on timely, accurate, publicly available filings to make informed decisions. Eroding that access does not level the playing field; it tilts it further against ordinary Americans. Retail

investors, who lack the access to private information that institutional players sometimes enjoy, are the most exposed in any transparency rollback. They rely on timely, accurate, publicly available filings to make informed decisions. Eroding that access does not level the playing field; it tilts it further against ordinary Americans. We urge regulators and legislators to reject any reduction in mandatory filing frequency and to reaffirm their commitment to the disclosure standards that underpin market confidence. Transparency is not a burden on honest companies — it is their most credible advertisement. It is, above all, the public's right.

Guido Roncallo — Jul 2, 2026
Subject: File No. S7-2026-15 From: Guido Roncallo 1. Market volatility is bad enough, given some of the surprises that flow from quarterly reporting. Extending reporting to every six months would create greatly exacerbated volatility. 2. Corporate accountability is reduced. To be clear, I am against extending the reporting period.

Heidi Motley Fool Community — Jul 2, 2026
Subject: File No. S7-2026-15 From: Heidi I respectfully request that the SEC doesn't change the disclosure requirements to only bi-annually. Currently, we get notices quarterly. At times I feel like this isn't frequent enough especially in our current economy and how fast things are changing. More information is needed to make educated decisions, not less. It's extremely important for the good of everyone involved to at least maintain the transparency quarterly. If not, it certainly will feel more like betting on your blackjack hand without getting to look at both your cards. It leaves investors in the dark. I strongly urge you to at a minimum maintain the full disclosure quarterly. Thank you for your consideration and making transparency a priority. Sincerely, Heidi of St Petersburg, Fl

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Howard Rosewell Jr Stockholder — Jul 2, 2026
Subject: File No. S7-2026-15 From: Howard Rosewell Jr I oppose the proposed rule and Financial Reporting should remain a quarterly requirement. Much of the data in the quarterly reports is automated and it is not an undue burden for a corporation to provide financial reporting. However, it is a burden for stockholders to be kept in the dark as to the financial condition of the companies they are invested in for 6 months. When you consider the amount of money traded daily in the equity markets, you would think that there would be a push for more frequent reporting than less frequent.

Ilene M. Smith — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ilene M. Smith I learned about the proposed change that would allow companies to elect to reduce the number of public-company reports from four times a year to just two. That's a bad idea. Investing is ownership. When one owns a piece of a business, a person deserves to receive regular, transparent communications from that business. Reducing reporting requirements weakens the connection between companies and their owners. It will reduce peoples' confidence in investing in businesses, and reduce owners' and investors' ability to protect their financial interests against poor decisions being made by the companies that opt for the reduced reporting practices.

Isaiah Saul — Jul 2, 2026
Subject: File No. S7-2026-15 From: Isaiah Saul Since quarterly reporting became a requirement in 1970, a great deal has changed. The internet has allowed companies to complete filings and audits far more easily than they could 50 years ago. This should merit increased reporting and transparency requirements, rather than the attack on transparency that this proposed rule change represents.

Jacob M Financial Professional — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jacob M Regarding S7-2026-15... Moving to a six-month reporting cycle is a significant step backward that will harm everyday investors and undermine the integrity of our markets. Amongst other reasons my concern is based on the following critical issuess: Less Transparency for Investors: The quarterly reporting standard has successfully protected investors for over 50 years. Cutting financial updates in half means crucial metrics, risks, and performance shifts will remain hidden for up to six months at a tie. This increases the risk of sudden market shocks and corporate fraud going undetected. Increased Information Advantage: Reducing mandatory disclosures creates a bigger knowledge gap between institutional investors and retail investors. While big funds have the private resources to constantly track companies, everyday investors rely heavily on these public financial snapshots to make informed decisions. Higher Price Volatility: When companies release financial data less frequently, surprises are larger and more sudden. This lack of regular data points will likely cause greater and more chaotic swings in stock prices . Even if companies continue to hold voluntary updates, the official regulatory filings are the only legally reliable standard. I urge the SEC to abandon this proposal and maintain the quarterly Form 10-Q reporting requirement.

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janet . bush@sbcglobal.net — Jul 2, 2026
Subject: File No. S7-2026-15 From: janet . bush@sbcglobal.net Please don’t kill our life savings in our 401k. We worked hard to earn and invest our money to have savings to live on in retirement. It is just reporting to these big companies but to us it is our survival!

Janet Whitehead Disappointed American with the unending Gov’t corruption — Jul 2, 2026
Subject: File No. S7-2026-15 From: Janet Whitehead KEEP THE REPORT QUARTERLY!! STOP THE CORRUPTION! STOP FOLLOWING THE MOST CORRUPT PRESIDENT IN HISTORY!

Janet Zegna — Jul 2, 2026
Subject: File No. S7-2026-15 From: Janet Zegna I am against the proposal which will allow companies to provide information semi-annually. I feel that companies need to know they will be checked on a regular basis and twice a year is just enough time for big companies to “hide” financial situations that may affect small investors like myself in negative ways. Big investors would not “feel” these fluctuations as strongly. The monies that companies would save would not make a big difference in comparison to the potential losses small investors would have to manage.

Jeff Emerson — Jul 2, 2026

Subject: File No. S7-2026-15 From: Jeff Emerson Please don't allow publicly traded companies to report less. If anything, individual investors need more transparency, not less. The companies that will take advantage of this will be companies that we want to look at more closely and need scrutiny. This change will cause increased mistrust of smaller companies and put the money of the individual investor at a much higher and unnecessary risk.

Jeff Haladik — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jeff Haladik There is no need to change the frequency of reporting. There is a long history of quarterly reporting that works well for both individuals and financial institutions. This change will just hinder transparency to Corporate financial activities in a timely manner.

Jefferson Guinn — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jefferson Guinn In the age of Artificial Intelligence (AI) quarterly reporting is not a burdensome task. Actually, rational arguments can be made for more frequent (e.g., monthly) reporting. The reports communicate important information that needs to disseminated "up and down the line." Greater transparency is the goal, not less. The present requirement for quarterly reporting provides investors with data to adequately track trends within a calendar year. Semi annual reporting extends tracking to, minimally, 1 and a half years, or more. Please put me on the record for maintaining the current, existing standards. Thanks for your time.

Jeffrey Clark none — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jeffrey Clark To the Securities and Exchange Commission: I strongly oppose proposed Rule S7-2026-15. As an individual investor, I cannot afford to be six months behind the knowledge curve while large investment firms and institutional investors have far greater resources to analyze companies and react to changing conditions. Quarterly financial reporting helps level the playing field by ensuring all investors receive timely, standardized information. Waiting six months between required reports would leave retail investors at a significant disadvantage and reduce the transparency that has made U.S. markets among the strongest and most trusted in the world. Reducing required financial reporting from quarterly to semiannual would be a serious detriment to my retirement savings and to millions of other individual investors who rely on current financial information to make informed investment decisions. Please do not reduce reporting to every six months. Keep quarterly reporting requirements in place. Thank you for considering my comments. Jeffrey Clark

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Jenna Townsend — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jenna Townsend We do not support the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Investors deserve regular, transparent communication from businesses. Reducing reporting requirements weakens the connection between companies and their owners.

Jennifer Formoso — Jul 2, 2026

Subject: File No. S7-2026-15 From: Jennifer Formoso Do not change the reporting to semester from quarterly. There is no valid reason to change it and a multitude of reasons not to. Leave it alone.

Jennifer L Mcinnes Concerned Citizen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jennifer L Mcinnes Please do not change the current requirement for companies to report every quarter. I understand this may be cumbersome for a company and going to six month reporting would be easier. However this leads to so many potential problems and the risk is not worth it. Most of these companies are making record profits at this time. The top executives are also getting record compensation packages mostly tied to their companies success. The incentives to hide bad information are there and six moth reports would make this worse. Reporting quarterly keeps this information available to those of us who rely on the market to fund our retirements. Very few companies offer pensions these days so we are forced to rely on our 401k and other investment accounts. Leaving hardworking American citizens more exposed to fluctuations due to longer reporting times is unacceptable. Jennifer McInnes Clayton, NC

Jennifer Steward — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jennifer Steward Please do NOT approve this rule change. Quarterly reporting allows for every day investors and the general public to better understand the system and their investments. Semiannual reporting will hurt the public at large by reducing their ability to make informed decisions and reduce trust and transparency in the process. reduced trust in the process will continue to hurt the economy. This rule existed for a reason, and there is no reasonable justification for moving to a semiannual system.

Jenny L — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jenny L Quarterly filings have been the bedrock of stability and transparency in a sector that often lacks both. Changing this would create greater risk for investors, including the millions of Americans who's retirement accounts are invested. The public needs greater visibility into the companies & sectors invested in, not less. Please do not pass a semiannual filing. Keep the filing requirements as quarterly.

Jenny Santangelo — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jenny Santangelo As a retired person who depends on having access to the most current and accurate data concerning investment opportunities and risks, I wholeheartedly object to the notion of reverting back to semiannual reporting. This is an unnecessary “get out of jail free” card for business that only hurts the average American trying to survive and thrive in our capitalist country.

Jessica Quick Gostola — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jessica Quick Gostola Please keep reporting to be quarterly. I believe changing to semi annually could negatively impact individual investors.

Jessica Ryerse, CPA CPA — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jessica Ryerse, CPA Financial transparency is crucial in preventing fraud.

Jessica The ARC — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jessica My name is Jessica and I am a Habilitation Coordinator for a nonprofit organization that provides medical care and services for the developmentally disabled. I also have a child with special needs. What little I make goes to take care of my child and my chronically ill father in law. The retirement investments I have taken out of my paychecks are all I will have to take care of myself and put towards supporting my child's independence. Quarterly reports are necessary so I am informed and prepared to meet with my employer's retirement plan consultants regularly throughout the year. Please, I implore you. Don't take away 50% of my financial freedom. Our lives depend on it.

Jim Frankland — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jim Frankland NO ! It seems CRAZY you are even considering this! 4 - FOUR - times a year to submit how your PUBLIC company is doing, this is NOT that hard to do. How are STOCK INVESTORS suppose to know if their investments are OK???

Jim M. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Jim M. As a private investor, more information is better, not less. I would prefer having a 10-M (monthly) or 10-B (bi-monthly), but I realize there is a lot of work that goes into producing financial statements because of my personal experiences, so 10-Q is sufficient. Now I realize that 10-S is an option, and that at first those companies that change from Q to S will be punished in the market. As time goes on, that punishment may be reduced, which will encourage more companies to change over to S. This gives companies more opportunity to make bad decisions and hide it. This also means less data for investors to analyze to compare investments. I encourage you not to make this change.

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john kirkwood brick mason — Jul 2, 2026
Subject: File No. S7-2026-15 From: john kirkwood if a conservative party wants to keep its business credential, it should then conform to standard business practices, quarterly reporting. keep the status quo, even if for the illusion of the status quo.

John M. Campbell Individual Investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: John M. Campbell As an individual investor, I rely on quarterly reports from companies to evaluate how the business is performing and to make adjustments in my investments accordingly. Reducing the number of public-company reports to two per year would mean I am unable to make these adjustments in as timely a manner. Clearly, company management collects the data on at least a monthly basis in order to run their companies efficiently. With most companies adopting AI technology to automate their processes, collecting the data into the required

reports twice a year instead of four times a year creates a minimal if any decrease in their costs, while it creates a larger negative impact on investors. I urge the SEC to retain the current reporting rules for public companies.

John Mccaslins — Jul 2, 2026
Subject: File No. S7-2026-15 From: John Mccaslins As a retired person, I would like to get regular visibility into the companies I have invested my retirement. I would oppose going to semi-annual reporting.

John McHugh — Jul 2, 2026
Subject: File No. S7-2026-15 From: John McHugh I think that the quarterly reports system should be kept in place. In these days of scams and back room deals, the more visibility, the better. Unscrupulous businesses will take advantage of any extra time between filings to do their dirty work.

K. A . Petonke Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: K. A . Petonke Leave reporting as is please, and stop screwing the small investors. Thank you.

Karen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Karen I oppose the proposal to move SEC reporting to 6 months. It needs to stay at a quarterly interval to keep information current and relevant for investors and the general public. There is already enough corruption in corporate America. These companies do not need another loophole to make defrauding the consumer and investor any easier. A lot can be made to “disappear” in a 6 month period.

Karen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Karen Why do you want to eliminate quarterly reporting?

Karen Stachler — Jul 2, 2026
Subject: File No. S7-2026-15 From: Karen Stachler As a person who actually reads the prospectus and reports from my investments or potential investments, this proposed change is not welcome! Keep the reports quarterly for all the right reasons.

Karen Walker — Jul 2, 2026
Subject: File No. S7-2026-15 From: Karen Walker It seems to me that this administration is doing away with common sense. For a company to only have to report 2xs a year in this information generation when things change instantly makes absolutely no sense and flies in the face of encouraging people to invest. When people invest, they want timely information especially because

it affects their livelihood. This new rule change only benefits the corporations, they have more time to hide financial info when things go south.

Kathleen Monahan Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kathleen Monahan Kathleen Monahan Retired I worked my entire life, 51 years, in order to build a small nest egg. I want to be able to start some small generational wealth for my children and grandchildren. I think it is so unfair that lower middle class people like myself who have worked hard and tried to put away for the future are being bulldozed by millionaires and billionaires. Why should they have inside information before us? After all, they are the people who can afford to lose some money. The rest of us little people can't. Please do not let this happen.

Kathleen Phaneuf — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kathleen Phaneuf I am writing in opposition of the proposal to move from quarterly to semi-annual reporting by the SEC. This change will diminish transparency and trust between pubic corporations and their investors and the public at large. Semi-annual reporting widens opportunities for fraud to continue at the expense of shareholders' savings. Any savings suggested by those who support this measure, will certainly not benefit ordinary investors with modest holdings which will fund their retirement.

Kathryn Dattomo CAE, Chief Executive Officer, National Association of Personal Financial Advisors (NAPFA) — Jul 2, 2026
8700 West Bryn Mawr, Suite 700N
Chicago, Illinois 60631
Phone: (847) 483-5400 l Fax: (847) 483-5415 l
www.NAPFA.org
July 2, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549–1090
Via Electronic Submission: rule-comments@sec.gov
Re: Semiannual Reporting - File No. S7-2026-15
Dear Secretary Countryman:
The National Association of Personal Financial Advisors ("NAPFA"), the nation's leading organization of
"Fee-Only" comprehensive financial planning professionals, welcomes the opportunity to provide comments on the U.S. Securities and Exchange Commission (the "Commission" or "SEC") proposed rule
on Semiannual Reporting (RIN 3235–AN58) which would allow public company issuers to choose semiannual periodic reporting instead of the current requirement of quarterly periodic reporting (the "Proposed Rule").1
For the reasons stated below, NAPFA respectfully urges the Commission not to adopt the Proposed Rule.
NAPFA members, and their thousands of Main Street investor and retirement saver clients across

America,
rely everyday on quarterly reports, as well as current reports of material events filed on Form 8-K, to make
informed investment, retirement, and financial planning decisions.
NAPFA believes that quarterly reporting is an established cornerstone of America's capital markets that
supports efficient, fair, and robust capital formation that benefits American investors, retirement savers,
and businesses alike. Without quarterly reporting, NAPFA members and their clients would incur
significant additional costs to obtain, by other means, the timely material information that quarterly
reporting currently provides and to mitigate critical material information gaps that would unnecessarily
arise. NAPFA is also concerned that the Proposed Rule would lower the quality of material financial
information typically available and thus weaken the investor protections that more frequent disclosure
provides.
1. About NAPFA
NAPFA was founded in 1983 and is the nation's leading organization of "Fee-Only" comprehensive
financial planning professionals. There are more than 4,600 NAPFA members across the nation. NAPFA
members provide fiduciary-level financial planning services and retirement advice to Americans from all
backgrounds. NAPFA members adhere to standards of professional conduct that are widely recognized as
among the highest in the financial planning profession.
Each year a NAPFA member must sign NAPFA's Fiduciary Oath and Code of Ethics2 (the "NAPFA
Fiduciary Oath") which generally require each NAPFA member always to act in good faith; to be
proactive in disclosing conflicts of interest; and to not accept any commissions, referral fees, or
1 Semiannual Reporting, 91 Fed. Reg. 24968 (May 7, 2026).
2 NAPFA's Mission, Fiduciary Oath and Code of Ethics available at https://www.napfa.org/mission-and-fiduciary-oath.

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compensation that is contingent upon the purchase or sale of a financial product. NAPFA members hold
themselves out to the public as, and must conduct their business as, Fee-Only financial professionals.
A NAPFA-Registered Financial Advisor (a "NAPFA Advisor") must be registered with the U.S. Securities
and Exchange Commission (the "SEC"), or with a state securities regulator, as a "registered investment
adviser"3 and commonly referred to in the public as a "RIA." Under the federal securities laws, the
Investment Advisers Act of 1940 (the "Advisers Act") imposes a strict fiduciary duty on a RIA.
Each NAPFA Advisor also must hold the CERTIFIED FINANCIAL PLANNER™ designation from the
Certified Financial Planner Board of Standards.4 A CFP® professional must comply with the CFP Board
Code of Ethics and Standards of Conduct (the "CFP Standards") which reflect the commitment of CFP
professionals to high standards of competency and ethics. NAPFA and NAPFA members have

worked
closely with CFP Board over the years to develop and to implement the CFP Standards as a commonsense, workable, and ethical framework of business practices to guide financial professionals
who provide financial planning services and retirement advice. NAPFA endorses the CFP Standards and
asks the Department to carefully consider CFP Board's public comments on the Proposed Rule.
As a result, NAPFA Advisors operate their businesses and provide financial planning services to clients
under three complementary sets of ethical standards. One set is under the NAPFA Fiduciary Oath. A second set is under the Advisers Act, which imposes federal securities law fiduciary requirements on all
RIAs. And a third set of ethical standards is under CFP Standards that provide practical fiduciary-level
guidance to CFP® professionals.
Prospective clients sometimes ask why NAPFA Advisors are Fee-Only, do not accept commissions, and
are compensated only from the fees that their clients pay them. NAPFA's answer is that financial professionals who receive commissions typically are paid based on the financial products they sell to their
clients. This can lead to a conflict of interest between the financial professional, whose compensation
may be tied to the recommendation of a financial product, and the client who, in this relationship of "trust
and confidence," reasonably expects financial advice that is solely in the client's best interest.
Because of this conflict of interest, financial professionals who are paid from commissions may have difficulty placing the client's best interest above the financial professional's personal financial interest.
NAPFA's position is that the Fee-Only method of compensation is the most transparent and objective compensation method available in the marketplace today; minimizes conflicts of interest; and allows NAPFA Advisors to act as true fiduciaries. NAPFA Advisors are well positioned to always act solely in the best interest of each client and to serve each client in a holistic, transparent, and comprehensive manner without the distraction of having to generate commission compensation.
3 See, https://www.sec.gov/about/offices/oia/oia_investman/rplaze-042012.pdf, https://www.finra.org/investors/investing/working-with-
investment-professional/investment-advisers and https://www.nasaa.org/industry-resources/investment-advisers/investment-adviser-guide.
4 CFP Board, founded in 1985, is a professional standards-setting body that has been committed to the public interest for more than 40 years.
The CFP® certification program rests on both competency and ethics standards and is accredited by the National Commission for Certifying
Agencies. Today, more than 109,000 CFP® professionals (or approximately one-third of all financial advisors) voluntarily commit as a part of
their certification to abide by high standards of competency and ethics. The cornerstone of the CFP Standards is the requirement to act as a
fiduciary, and therefore, to always act in the best interests of the client when providing financial advice. CFP Board adopted the fiduciary
standard in response to the reasonable expectations of investors and to promote investor access to competent, ethical financial advice. CFP Board
consists of two affiliated nonprofit organizations: (i) the Certified Financial Planner Board of Standards, Inc.; and (ii) the Certified Financial
Planner Board of Standards Center for Financial Planning, Inc.

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Chicago, Illinois 60631
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2. The Benefits to Investors and Capital Formation Outweigh Costs to Issuers
NAPFA appreciates that the current requirement to file quarterly reports on Form 10-Q can be costly, in
time and resources, for Exchange Act reporting companies to prepare and to distribute and, in addition,
may increase the risk of disclosure of sensitive proprietary information that could benefit reporting
companies' competitors. Thus, the Commission posits in the Proposing Release that semiannual reporting
would permit reporting companies to redirect resources towards strategic priorities and other business
needs while reducing the risk of disclosing proprietary information.5
On this point, however, NAPFA highlights the following observations that the Commission itself makes
in the Proposing Release. First, the remarkable efficiency of American financial markets rests on material
financial information becoming public in a timely fashion. Second, in addition to protecting investors,
greater availability of material financial information allows securities prices to better reflect the
fundamental value of the issuing company. This promotes capital formation as issuers have access to
lower cost of capital and investors have access to higher market liquidity. Third, a reduction in the
frequency of reporting could result in delayed disclosure of material information, reduced comparability,
and lost information.
NAPFA recognizes this tradeoff between (i) reducing regulatory burdens, so that reporting companies can
reallocate their resources to more value-enhancing activities and (ii) promoting efficient financial markets
through more frequent, timely disclosure. NAPFA, however, urges the Commission to resolve this
tradeoff in favor of retail investors and retirement savers who deserve and demand the market protections
that quarterly and more frequent material financial disclosure provides.
3. The Proposed Rule Would Lead to Information Gaps and Increased Investor Costs
NAPFA members and their clients rely on quarterly reports to help make sound investment, issuer
analysis, and shareholder voting decisions. This information is critical to monitoring how issuers are
performing financially, implementing their business strategies, and addressing instances of fraud, error,
and control deficiencies. When reviewed as a whole, the current financial statements, management
discussion and analysis, auditor reports, and supplemental information contained in quarterly reports
together provide NAPFA members and their clients both the material information and the business
context necessary to make sound investment decisions.
To close information gaps that would result from semiannual disclosure, financial planning professionals
and their clients would likely be compelled to purchase data from private information providers to
supplement available issuer information that currently is provided through quarterly reports. Issuer
information provided by data brokers and other third-party sources would likely be less reliable and more
difficult to verify than current SEC-mandated disclosures.

The Proposed Rule would also reduce the ability of financial planning professionals and their clients to
engage in comparable financial analysis if some issuers opt into reporting semiannually while other issuers continue to report quarterly. For example, NAPFA understands that a semiannual filer might choose to disclose earnings and other material information, that currently is required to be filed quarterly
on Form 10-Q, instead on a Form 8-K "current report." The contents of a Form 8-K current report, however, are largely determined by an issuer's management team and are not tightly regulated under SEC
rules. As a result, the information provided on a Form 8-K current report would be less comparable and
5 See, 91 Fed. Reg. 4987

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provide a less complete picture of an issuer than information that is currently required to be filed quarterly
with the SEC under SEC rules that govern Form 10-Q quarterly reports.

4. Semiannual Reporting May Enhance Insider Advantages Over Investors

NAPFA is concerned that semiannual reporting would place financial planning professionals and their
clients at a greater informational disadvantage compared to issuer "insiders" (e.g., directors, management
persons, and company affiliates) who may receive material nonpublic information more frequently through business, personal, or other relationships. Doubling the time period for reporting from quarterly
to semiannually will increase the value of nonpublic information for a longer period and heighten the potential for misuse of nonpublic information. The resulting reduction in issuer transparency, coupled with the increased risk of misappropriation of nonpublic information, may likely trigger heightened investment volatility, decrease market liquidity, and require public investors to demand higher risk premia
from issuers that opt into semiannual reporting.

5. Public Confidence in Retirement Investing

The Proposed Rule raises NAPFA's concerns about the public’s future confidence about investing in financial markets to achieve lifetime goals. NAPFA believes the public's confidence to invest in public markets rests substantially on at least three long-standing expectations. One is the high quality of the
financial information regularly reported to investors and the marketplace. A second is the cadence of regular, quarterly financial reporting of public company material information. A third is that an ever-vigilant SEC will rigorously enforce its rules to protect investors and markets.

Although the SEC's Investor Advisory Committee recently observed that "disclosure requirements for public companies have increased dramatically in recent decades at a significant cost to public companies,
”6 NAPFA views this as a "cost of doing business" that issuers must bear to have access to
what is widely regarded as the most stable, liquid, and well-regulated securities market in the world today.

NAPFA members, and the public we serve, rely upon quarterly reporting of public company information.

Less frequent reporting may result in lasting public distrust in America's financial markets that will discourage participation in long-term investing.

6. Maintain Quarterly Reporting but Consider Other Disclosure Improvements

NAPFA applauds the Commission's initiatives to minimize regulatory burdens and costs on investors, businesses and the marketplace through adopting policies that are consistent with promoting investor protection and capital formation. We note, for example, the Commission's multi-year effort, across several Administrations, to reduce the amount of time for settlement of most exchange-traded equity transactions from three business days in 1993 ("T+3") to one business day applicable since 2024 ("T+1").

The Proposed Rule, by comparison, is not a step in the right direction. The current securities regulatory framework does not require continuous disclosure of material information by issuers which would ensure prompt public disclosure of new material events and financial information. Instead, the current framework requires issuers periodically to answer specific questions on a Form 10-K annual report, Form 10-Q quarterly report, and Form 8-K current report of recent events. These Exchange Act reporting obligations provide the public greater confidence and certainty about when issuers will disclose various categories of material information. Those benefits must be weighed, however, against the costs and disadvantages experienced by the pubic because an issuer can delay disclosure of that information until

6 See, https://www.sec.gov/newsroom/speeches-statements/atkins-remarks-iac-031226.

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the issuer is required to file the appropriate Form. The SEC's quarterly reporting requirement is an important example of the agency's attempts to evaluate and balance competing public costs and public benefits.

From NAPFA's perspective, the more prudent course for the Commission today is to continue the current quarterly reporting regime and to propose new alternatives that instead would both accelerate disclosure of material information to the public and improve the disclosure process. NAPFA believes that the Commission's investment of its time and resources in those initiatives would be cheered by the public as a step in the right direction.

6. Conclusion

NAPFA appreciates this opportunity to comment on the Proposed Rule. In our view, the Proposed Rule neither supports the Commission's investor protection mandate nor provides evidence that it would meaningfully encourage additional capital formation. We respectfully urge the Commission not to adopt the Proposed Rule and instead invest its time and resources toward new initiatives that would both accelerate disclosure of material information to the public and improve the disclosure process.

NAPFA is available to meet with the Commission at its convenience to discuss these issues further. Should you have questions regarding NAPFA or this comment letter, please contact me at (847) 483-5400 or DattomoK@napfa.org.

Sincerely,
Kathryn Dattomo, CAE
Chief Executive Officer
SEC Semiannual Reporting Comment 070226 5

Kathy Fleming Citizen — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kathy Fleming Please keep reporting quarterly!

Kathy Retired Professor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kathy Absolutely demand quarterly reporting! No compromise! No exceptions!

Kayley Manwell — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kayley Manwell My name is Kayley Manwell, I work for a small business shipping and fulfillment company as a shipping clerk. We produce and deliver orders for over a dozen small businesses that were founded by artists, and grown through their respectful approach to business. Through my amazing job I have started and maintained a 401k for my future retirement which would now be at risk due to this ruling if it leaned in favor of large corporations instead of the individuals who truly matter. Me, my coworkers, and millions of others who rely on accurate reports to invest for our futures as well as our family's could now be at risk. Our hard earned American dollars would be on the line due to this decision if it allowed quarterly reporting to disappear— like the integrity of every American corporation will if this passes. We are hard working small town people who take pride in what we do, create, and the work we put into not only our jobs but our passions. To have that threatened by big corporations would be stunningly devastating and dangerous. Large corporations receiving handouts, tax cuts, monopolies, or other unfair incentives to increase their business and profits while regular people suffer is a story as old as humanity and it has never ended well for the corporations. I urge you to use what brain power you possess to keep this rule on quarterly reporting intact and to keep companies accountable and aware of the public concerns in their backroom dealings. They should not be allowed to steam roll the rule of law in this decision or in any others currently being protested and fought in courts across the nation. Keep Quarterly Reporting Intact!

Kendra Bruce — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kendra Bruce I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Kervin M. Coss Nuclear Engineer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kervin M. Coss To the Securities and Exchange Commission, I

am writing as an individual retail investor to express my opposition to the proposed rule that would permit public companies to replace quarterly reporting on Form 10-Q with semiannual reporting on Form 10-S. The SEC's core mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. In my view, this proposal would weaken investor protection and market transparency while providing limited benefits to ordinary shareholders. Quarterly reporting is one of the few mechanisms that provides all investors with regular, standardized, and publicly available information. Large institutional investors have access to extensive research capabilities, alternative data sources, industry experts, and direct interactions with management teams. Retail investors generally do not have access to these resources. We rely heavily on SEC filings to evaluate company performance and make informed investment decisions. Reducing mandatory reporting frequency from every three months to every six months would increase information asymmetry between institutional and retail investors. The result would likely be a less level playing field, with professional investors gaining an even greater advantage over individual shareholders. The proposal is often justified as a way to reduce short-term thinking by corporate management. While long-term decision-making is important, less disclosure is not the appropriate solution. Investors should not lose access to timely financial information in an effort to influence managerial behavior. Transparency and accountability are foundational principles of U.S. capital markets and have contributed significantly to investor confidence. Quarterly reporting also serves as an early warning system. Financial deterioration, liquidity concerns, operational challenges, and governance issues are often identified through interim reports before they become more severe. Extending the reporting interval could delay the discovery of material trends and increase the risk of sudden market disruptions when a larger amount of information is released at once. I acknowledge that reporting costs may be more burdensome for certain smaller issuers. However, it is my opinion that companies listed in public markets are required to have the infrastructure to communicate financial metrics to their shareholders. The strength of U.S. capital markets has long rested on transparency, investor confidence, and equal access to information. Reducing the frequency of required financial reporting moves in the opposite direction. For retail investors, the benefits of quarterly reporting substantially outweigh the compliance costs associated with maintaining the current system. For these reasons, I respectfully urge the Commission to withdraw or reject the proposed amendments in File No. S7-2026-15. Thank you for considering my comments.

Kimberly Turner — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kimberly Turner Subject: Comment on File No. S7-2026-15 — Proposed Optional Semiannual Reporting (Form 10-S) Dear Secretary, I am writing as an individual investor to urge the Commission to reject the proposed amendments allowing public companies to elect semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. 1. Longer information gaps increase risk. Doubling the interval between required disclosures — from three months to six — means investors go longer without verified financial information, leaving more room for undetected problems to build before they’re disclosed. 2. Individual investors rely more heavily on formal filings. Institutional investors often have access to management and analyst calls; retail investors depend disproportionately on standardized SEC filings. Reducing filing frequency would widen the information gap between institutional and individual investors. 3. Stale information during capital-raising events. Longer reporting intervals mean investors may be asked to make decisions, such as in a follow-on offering, based on financial statements that are materially older than under the current quarterly system. For these reasons, I respectfully urge the Commission to preserve mandatory quarterly reporting on Form 10-Q. Sincerely, K Turner East Greenbush, NY

KIRBY WHITEHEAD III Retired Teacher - History/ Social Studies — Jul 2, 2026
Subject: File No. S7-2026-15 From: KIRBY WHITEHEAD III No, this change is counter to positive economic rules and basic capitalism. Economic actors in a free market should be able to operate knowing the risk and provide information they have to allow others to weigh risk when making decisions. Today's complex economy already makes this a difficult task. Allowing those entities involved in the free market would only undermine the system. Also, with the amount of computing power available today, it would be ludicrous to assure that quarterly reports are some unreasonable burden. And, as a retired individual with a pension, it is difficult for me to pick and choose individual companies because much of my investments are in large funds and the State of Texas' retirement investment funds. So, I cannot punish an individual company for not reporting when others might. Your job is to protect my rights as an individual citizen. More transparency does that. Do not make this change.

Kirk Jones None. Blue collar worker. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Kirk Jones There is enough grift already. They will not be honest unless compelled to do so. Then go after those who use their political positions to skirt the laws to enrich themselves and their families. Do your job.

L Behrman — Jul 2, 2026
Subject: File No. S7-2026-15 From: L Behrman July 2, 2026 To Whom it May Concern, S7-2026-15 is incredibly inappropriate. Transparency is key in all business dealings, especially those that public lives and livelihoods depend upon; including retirees who have considerable stock investments. Quarterly reporting is essential to keep investors informed about stock performance and corporate risk. Do not allow companies to keep their books secret for up to six months. Keep quarterly reporting, which was put in place to prevent another Enron or Madoff fiasco from happening again. S7-2026-15 makes misappropriation of funds, theft and corruption easier to hide and more difficult to detect. It also makes it easier to deceive American consumers. Keep quarterly reporting. L Behrman

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L. Logan Boswell Semi retired rancher — Jul 2, 2026
Subject: File No. S7-2026-15 From: L. Logan Boswell I think we need to keep the quarterly reporting requirements. Publicly traded companies need to be more transparent about their business records not less.

Laura Landolt Oakland University — Jul 2, 2026
Subject: File No. S7-2026-15 From: Laura Landolt Please maintain transparency and keep quarterly reporting.

Laurens Vaneveld Mechanical Engineer and retail investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Laurens Vaneveld Please do not allow companies to go from the current quarterly reporting to semiannual reporting. Retail investors such as myself are already at a significant disadvantage compared to insiders, even to employees who can see and hear things not public. True corporate insiders have even more advantages and often profit even more at the

expense of retail investors is these reporting frequencies are reduced further. They can sell in advance of bad news becoming public or buy before good news becomes public driving stock prices before retail investors hear any news.

Laurie Gilzow None — Jul 2, 2026
Subject: File No. S7-2026-15 From: Laurie Gilzow Please keep the quarterly reporting rule. Hard working Americans pensions are at stake. Help protect our investments by keeping things as they are now. Thank you

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Lillian Financial analyst — Jul 2, 2026
Subject: File No. S7-2026-15 From: Lillian My name is Lilly and I work in the finance sector. Keeping the 10Q reporting is extremely important as it holds companies accountable and allows investors to make informed decisions about their investments. Moreover a lot of times investments are made within a retirement account - A lot can happen in 3 months and many Americans will be left in a bad retirement position if companies are allowed to fly under the radar

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Lisa Evon — Jul 2, 2026
Subject: File No. S7-2026-15 From: Lisa Evon This situation is exactly why the SEC exists. Hold corporations accountable all year long - not twice a year!!!

Lorine Bautista Vice Presenter of Mortgage Lending, Guaranteed Rate Affinity — Jul 2, 2026
Subject: File No. S7-2026-15 From: Lorine Bautista I oppose any proposal to reduce the frequency of required corporate financial reporting. Regular reporting is a cornerstone of transparent and efficient capital markets. Investors, especially individual investors who rely on timely, standardized disclosures to make informed decisions and to identify changes in a company's financial health before problems become significant. Less frequent reporting increases information asymmetry, giving insiders and large institutional investors an advantage while leaving everyday investors with less current information. Reducing transparency also weakens market discipline. Companies are more accountable when they know their performance will be regularly disclosed. Extending reporting intervals could allow material issues to go undisclosed for longer periods, increasing volatility when information is finally released and potentially resulting in larger investor losses. While reducing regulatory burden is a worthwhile goal, it should not come at the expense of investor protection or market integrity. If compliance costs are a concern, the SEC should pursue targeted reforms that streamline reporting requirements without reducing the frequency of financial disclosures. Strong, transparent markets depend on timely access to reliable information. I urge the SEC to preserve regular reporting requirements that protect investors, promote fair markets, and maintain confidence in the U.S. financial system.

Lynn Congdon Investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Lynn Congdon Do not change the frequency of reporting to investors from Quarterly; it is the investors' money and transparency is required, and less frequent reporting is not transparency. There is too much corruption going on and this proposed change

facilitates corruption.

Lynn W Investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Lynn W The last thing we need in the United States right now is LESS transparency. I'm against S7-2026-15.

M. Watson CEO, Private Business — Jul 2, 2026
Subject: File No. S7-2026-15 From: M. Watson Letter of Opposition to File No. S7-2026-15 Semiannual Reporting: I am writing as an individual retail investor, managing my own long-term retirement & brokerage portfolio, to express my strong opposition to proposed rule S7-2026-15. The proposal to make quarterly Form 10-Q reporting optional and replace it with a semiannual Form 10-S creates severe risks for the large number of us who rely on timely, standardized financial disclosures to secure our financial futures. I urge the Commission to reject this proposal based on the following critical issues: •Exacerbates Information Asymmetry: Insider trading is a serious problem that is happening with regularity. Corporate executives and Wall Street insiders possess direct channels to company management. They profit off of information that the public doesn't have access to. Individual retail investors depend almost entirely on standardized, public SEC disclosures. Waiting six months for certified numbers leaves everyday investors completely in the dark while insiders trade on fresher data. This rule would worsen an unlevel playing field for all retail investors. •Magnifies Retirement Portfolio Volatility: A 180-day gap between financial statements means that underlying business issues can fester undetected for half a year. When negative performance or accounting concerns are finally revealed, it will result in severe, abrupt stock drops rather than gradual market adjustments. For people close to and in retirement, these sudden shocks can cause permanent, catastrophic damage to savings. Social Security is projected to be depleted in 2032, resulting in automatic, across-the-board cuts for millions of people. That, combined with this proposed rule, would severely harm our financial futures. •Undermines Fiduciary Oversight: Many of us rely on financial advisers, published information, and information from investment funds themselves to manage our retirement. As highlighted by an analysis from Advisors4Advisors, slowing down formal information forces people to monitor long-term assets using inaccurate, outdated data, increasing investors overall liability and risk. Retail investors wouldn't be able plan properly, relying on educated guesses and opinions of others to make the best investment decisions for ourselves. •Technology Eradicates the "Burden" Argument: Proponents claim quarterly reporting is an onerous burden. However, in 2026, modern enterprise software, automated accounting systems, and Ai make extracting quarterly data highly efficient, effectively rendering their argument moot. The minor compliance savings for corporations do not justify shifting immense financial risks onto the public. The SEC was founded on the fundamental principle of narrowing the disclosure gap between corporate insiders and public investors. Reducing mandatory reporting frequency represents a massive step backward for investor protection at this crucial time. I ask the Commission to stand up for us, the everyday investors, and maintain mandatory quarterly 10-Q reporting. -Sincerely, M. Watson CEO & Retail Investor

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Margaret Readdy Professor of Mathematics, University of Kentucky — Jul 2, 2026
Subject: File No. S7-2026-15 From: Margaret Readdy Companies should continue to submit quarterly statements for many reasons: 1. This information allows investors to have up-to-date information regarding the health of companies they are invested in or plan to invest in. 2. A lot of economic damage can occur if a company does not report troubles until almost 6 months after the

fact. 3. The quarterly statements protects the US government from having to deal with a major company causing economic harm to the Nation's economy for at least half of a year. If necessary, Congress can step in sooner from the quarterly information and prevent a stock crash. 4. There is nothing in the proposed 6 month reporting to prevent insider trading.

Marilyn Folwell Marilyn Folwell — Jul 2, 2026
Subject: File No. S7-2026-15 From: Marilyn Folwell Stop trying to hide your information no to six month reporting.

Marion David Haddock Jr CPA — Jul 2, 2026
Subject: File No. S7-2026-15 From: Marion David Haddock Jr Reporting on a 6-month basis is a BAD idea. I urge a defeat of this proposal, investors need information that is current or at least no older than 3 months. Defeat this proposal. Don’t know any regular investor who would favor this. This idea is out of left field.

Mark Kram Regular investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Mark Kram I do not support this proposed rule. Allowing it enables public companies that previously were required to submit quarterly reports and newly established public companies to perform moderate to major financial changes that could have significant impact on the valuation of the public company’s underlying finances, stock value and stability. This, in turn, can result in significant impacts to investors portfolios. There is also the prospect of Elevated Insider Trading Risks: With six months between formal, reviewed financial filings, the risk of material non-public information (MNPI) floating around inside the company increases. Investors may face a market where corporate insiders hold a much structural advantage, requiring companies to enforce much longer and stricter insider trading blackout window This should rule should not be approved.

Mary Francoeur, NFMA Industry & Media Liaison, National Federation of Municipal Analysts — Jul 2, 2026
July 2, 2026
Ms. Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090
Re: Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15 Semiannual Reporting
Dear Ms. Countryman:
The National Federation of Municipal Analysts (NFMA) is a not-for-profit association with approximately 1,200 members in the United States, comprising a broad range of municipal bond analysts from the buy-side, sell-side, rating agencies, bond insurers, bond counsel, financial advisors, and financial data providers. The membership of the NFMA represents a material portion of the firms owning the municipal debt outstanding.
The mission of the NFMA is to enhance the professional development and analytical contributions

of municipal market participants through best-in-class educational programs, networking opportunities, and targeted advocacy that supports improved disclosure to benefit the industry. The NFMA has published an extensive library of Recommended Best Practices in Disclosure and White Papers which are available on our website, www.nfma.org.

We appreciate the opportunity to comment on the Securities and Exchange Commission's proposed rule on Semiannual Reporting. Debt issued in the tax-exempt market is subject to the Municipal Securities Rulemaking Board's Rule 15(c)212 with respect to continuing disclosure. However, economic and industrial development bonds are a class of debt issued in the municipal market that also relies on the reporting requirements of publicly traded companies. These bonds, of which approximately $84 billion are outstanding, are issued by governmental agencies with the proceeds lent to private parties that are obligated to repay the bonds. Special facility bonds issued for airlines are an example of these financings, and there are approximately $8.77 billion of these bonds presently outstanding. Corporate obligors of economic and industrial development bonds also include investor-owned utilities, industrial manufacturers and petroleum companies. For bonds issued to finance infrastructure projects through public-private partnerships, key project participants include publicly traded funds and construction companies.

Holders and potential buyers of these bonds rely on the timely quarterly filings of these entities to assess the credit quality of these bonds as well as to ensure the bonds are being appropriately priced
in the secondary market. Reducing by half the frequency of these reports would be detrimental to

the holders of these bonds and could impair the liquidity of these bonds. Economic conditions can change rapidly, as exemplified by the recent reduction in availability of aviation fuel and resulting price increases. Less frequent filings will reduce investor access to key financial and operational information from these obligors.

We believe that the proposed rule is contrary to the Commission's mission of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation.

Yours truly,
/s/ Mary Francoeur
Mary Francoeur
NFMA Industry & Media Liaison
cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Peirce, Commissioner
The Honorable Mark T. Uyeda, Commissioner

Mary Perrone — Jul 2, 2026
Subject: File No. S7-2026-15 From: Mary Perrone This is ridiculous. I am stunned by the degree that institutions are falling and how those who are supposed to work for "We the People" are destroying what protections have been put in place for that exact reason. The more destruction getting through only reinforces the probability of another Civil War. Watch your step. Shame on you. Mary Perrone

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Matt — Jul 2, 2026
Subject: File No. S7-2026-15 From: Matt Very, very bad idea. At best, this rule signals complete incompetence in understanding capital markets and the value of informed investing from both individual and institutional investors. At worst, a nefarious rule change designed to block out the individual from capital markets and further erode the middle class.

Maura Belliveau — Jul 2, 2026
Subject: File No. S7-2026-15 From: Maura Belliveau I am sending this message to register my opposition to any reduction in the frequency of corporate reporting. SEC quarterly reporting is critical to individual investors. The current schedule of reporting is not burdensome to public companies and preserves transparency in our financial markets. Like many Americans, I am an individual investor who relies on and benefits from this transparency. The "blindness" this change would create harms individual investors like me. Please do not change the current reporting schedule. Sincerely, Maura Belliveau, Brooklyn NY

MC Derivatives Trader, Anonymous — Jul 2, 2026
Subject: File No. S7-2026-15 From: MC Quarterly reporting helps my clients better understand how they deploy their capital and gives them more opportunities to identify abnormalities in reporting. Please maintain the quarterly reporting requirement — this is crucial to maintaining confidence in American markets.

Michael Daniel — Jul 2, 2026
Subject: File No. S7-2026-15 From: Michael Daniel I am a retail investor. I would like reporting to remain quarterly for all publicly traded companies. Respectfully, Mike

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michael gast — Jul 2, 2026
Subject: File No. S7-2026-15 From: michael gast keep the reporting of companies at 4 times per year!

Michelle Gagnon — Jul 2, 2026
Subject: File No. S7-2026-15 From: Michelle Gagnon Dear SEC, My name is Michelle and I am a professional in the tech industry. I have a bachelors degree in Robotics Engineering and have spent more than half of my first decade post-college working at a growing tech startup that eventually went through the IPO process. I vehemently oppose the proposed changes to allow companies to report on financials on a semi-annual basis. The reality of working in tech today is that most Boards and C-suite execs are endlessly looking for quarter-to-quarter successes and constantly hiding or obscuring losses. Allowing companies to hide their financials for an extended period will encourage corruption and exploitation of systems designed to protect regular citizens and investors. I urge you to strike down this proposal for the protection of the American citizens and the national economy.

Mike — Jul 2, 2026
Subject: File No. S7-2026-15 From: Mike Please retain quarterly reporting

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Mike — Jul 2, 2026

Subject: File No. S7-2026-15 From: Mike As a millennial who's already fighting hard for what I earn, I don't need companies stealing from me while I'm not watching. Retirement is already pretty much a pipe dream for us. Don't screw us even more.

Mike Flood, SVP, US Chamber of Commerce — Jul 2, 2026
July 2, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Semiannual Reporting
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
File No. S7-2026-15
Dear Ms. Countryman:
The U.S. Chamber of Commerce ("Chamber") submits these comments in response to the proposed rules from the Securities and Exchange Commission ("SEC" or "Commission") regarding Semiannual Reporting (the "Proposal"). The Chamber also commends the Commission for its ongoing commitment to review existing regulations that impact capital formation in the United States.
As the Commission acknowledges in the Proposal, much has changed in the U.S. capital markets since 1970 when the SEC first moved to mandate quarterly repor ng. The makeup of the U.S. economy has changed notably, with manufacturing and heavy industry declining in rela ve size, and technology-based and service-oriented companies composing a much higher percentage of the public company base. The Proposal is right to note the "varied circumstances" that each public company faces and which in some instances may support a shi to semiannual repor ng.1
The Chamber previously provided input to the SEC regarding semi-annual repor ng when the SEC requested informa on and held a public roundtable on the subject in 2019.2 As discussed in those comments, supporters of op onal semiannual repor ng typically point out the high compliance burden for issuers and the poten al for quarterly repor ng to contribute to "short-termism" in the capital markets. On the other hand, those that support quarterly repor ng argue that it produces greater transparency, results in a lower cost of capital, and serves as a discipline for companies. Our thoughts on the ques on remain consistent with our 2019 submissions to the SEC.
1 Proposal at 16
2 See Chamber Le ers of March 19, 2019, and July 17, 2019. Available at: h ps://www.sec.gov/comments/s7-26-18/s72618-5821159-187492.pdf; h ps://www.sec.gov/comments/s7-26-18/s72618-5177716-183506.pdf
Cri cs of quarterly repor ng note the associated cost and compliance burden, as well as the distrac on to management and poten al incen ves for management to focus on short-term results at the expense of greater long-term value crea on. Semiannual repor ng could afford more me for companies that elect that repor ng frequency, including their financial and management teams, to spend on value-adding ac vi es and projects.
At the same me, the Commission should be mindful of poten al opera onal considera ons associated with changes in repor ng frequency, including the need to prepare compara ve interim financial informa on in periods when issuers transi on between semiannual and quarterly repor ng frameworks.
The Chamber also echoes the sen ments of Commissioner Peirce regarding the focus on

content of disclosure rather than frequency of disclosure.3 Much of the administra ve burden of SEC repor ng stems from decades' worth of ever-increasing disclosure mandates that have increased the volume and cost of quarterly and annual reports but made it more difficult for investors to determine the most salient informa on about a business. The SEC's ongoing Reg S-K reform ini a ve will go a long way towards modernizing disclosure and encouraging more companies to enter the public markets.4

Many companies will determine that, based on feedback from their investors and analysts, con nuing with quarterly repor ng is in the best long-term interest of their shareholders. Companies may also consider the poten al impact on the liquidity of their stocks from a shi to semi-annual repor ng and decide to maintain their current repor ng frequency. Even for companies that elect semiannual repor ng, many may con nue to prepare and provide quarterly financial informa on to sa sfy contractual obliga ons, lender requirements, and capital markets expecta ons, further suppor ng the Proposal's reliance on private ordering.

Boards of directors—guided by their fiduciary du es to all shareholders—are best suited to determine whether quarterly or semiannual repor ng is best for their respec ve companies. Even with the op on to report quarterly or semiannually, many companies are likely to elect to remain on a quarterly repor ng calendar for any number of reasons, including covenants in financing agreements, analyst and investor preferences unique to their companies, regulatory requirements exis ng outside the federal securi es laws, decision making and risk management, and other fiduciary concerns.

The Chamber does not prefer one cadence of repor ng over another. But we also believe that the Proposal's op onality approach righ ully leaves the decision to companies to decide whether semiannual repor ng is in the best interests of their businesses and investor bases.

3 Quarterly Ques ons: Statement on the Proposed Amendments to Allow Semiannual Repor ng. Commissioner Hester Peirce
(May 5, 2026) h ps://www.sec.gov/newsroom/speeches-statements/peirce-statement-proposing-semiannual-repor ng-
050526

4 See e.g. April 10, 2026 Chamber le er to SEC on Reg S-K reform h ps://www.uschamber.com/finance/le er-to-sec-on-
reforming-regula on-s-k-cll-15

DISCUSSION

The Proposal's approach towards disclosure of financial informa on.

The vast majority of public companies report earnings by means of a press release that is contemporaneously reported to the Commission under Item 2.02 of Form 8-K. Because the content and format of the earnings release is subject to fewer mandatory SEC disclosure rules, public companies have greater flexibility to tailor content to meet the unique needs of their respec ve companies and investors. They are also able to focus the discussion on issues of par cular relevance to their respec ve industries or geographies.

Companies elec ng semiannual repor ng would remain subject to exis ng governance and control requirements and would need to con nue providing mely disclosure of material informa on. Companies elec ng semiannual repor ng may also need to reassess the design of insider trading policies, including blackout periods and trading windows, to ensure they remain appropriately calibrated to the ming of periodic and current disclosures.

A typical earnings release includes material financial informa on that is repeated in the Form 10-Q. Similarly, the typical earnings release also includes a narra ve descrip on of the material developments in the prior quarter (or year in the case of an annual report), again similar to content in the MD&A in Form 10-Q (or Form 10-K). Other

material events, such as material li ga on or recent M&A ac vity, also are disclosed in an earnings release, again poten ally overlapping with disclosure in Form 10-Q.
To accompany the earnings call, many companies also prepare a slide deck containing useful charts and graphics that are not repeated in the Form 10-Q. Management may also highlight recent developments, such as a new product launch or other strategic ventures, that may not receive the same level of discussion in Form 10-Q due to the nature of its disclosure requirements.
While a number of public companies file Form 10-Q on the same day they report earnings under Item 2.02 of Form 8-K, many others s ll defer the Form 10-Q filing for many days un l a er the earnings release. In the interim, issuers have already conducted the earnings call, news media has reported on the results, and the capital markets have reacted to the informa on, leading to market adjustments in stock prices long before the lengthier Form 10-Q is filed. Even for those companies that make both filings on the same day, the seminal events are s ll the earnings release and subsequent call. Put another way, most companies will a est that their stock does not trade upon the filing of a Form 10-Q or 10-K, indicia that all material informa on rela ng to a completed quarter is disclosed through the earnings process, and hence the reason that most company trading windows are ed to the release of earnings and not the filing of SEC periodic reports.
These dynamics may not change for some companies that elect to report semiannually on Form 10-S.5 Certain filers may con nue the prac ce of releasing earnings and hos ng investor calls before the filing of the applicable Form 10-S or Form 10-K.
We also expect some issuers to follow the hybrid approach discussed in the Proposal. Such companies would formally report results semiannually, but publish "flash" numbers or other off-cycle updates more frequently when circumstances warrant. Although the Proposal suggests Item 2.02 of Form 8-K would not technically be available to such hybrid issuers, they could s ll make substan ally similar informa on available to investors under Item 7.01 or Item 8.01.
Reducing the frequency of SEC repor ng can help reduce compliance and repor ng costs.
Preparing a Form 10-Q can be an arduous task, even at the largest public companies. The Chamber agrees that transparency and disclosure are important elements of an efficient capital market and the ability of a business to raise capital from investors. S ll, while repor ng ins lls discipline, it is important for the SEC to weigh whether certain disclosures impose costs or burdens that are unnecessary.
For smaller public companies in par cular, the quarterly repor ng process can consume a dispropor onate amount of corporate resources. In this context, the Chamber has supported legisla on in Congress that would simplify quarterly repor ng requirements for emerging growth companies (EGCs) and provide EGCs with the op on of issuing a press release with financial results in lieu of a 10-Q.6 Addi onally, many foreign private issuers currently report semiannually without any perceived harm to investors.
Reducing administra ve burdens on public companies has the poten al to make the public markets more a rac ve rela ve to the private markets. A chief complaint we hear from large private companies that are hesitant to go public is that the costs and burdens of quarterly repor ng outweigh their benefits of being a publicly traded company. Remaining privately-held denies public shareholders, par cularly retail shareholders, the opportunity to invest and benefit in the apprecia on in value of the company over me.
5 We believe the content of Form 10-S as proposed, which would largely track the content of current Form 10-Q, is adequate
and do not recommend any changes that would expand the requirements in Form 10-S.
6 See May 27, 2021 Le er from U.S. Chamber in Support of the "Modernizing Disclosures for

Investors Act”
h ps://www.uschamber.com/assets/documents/ccmc/210527_
ModernizingDisclosuresforInvestorsAct_Rep.-Wagner.pdf
Quarterly repor ng vs. quarterly guidance.
A separate but related issue to quarterly repor ng is the voluntary prac ce of some public companies to provide quarterly or annual earnings guidance. Even companies that do not publish internal guidance may feel pressure to take steps to meet analyst targets or other consensus es mates.
More specifically, providing an explicit target can mo vate execu ves to manage to those targets, as investors expect management to meet or exceed those targets, penalizing firms that do not. The distrac on to management that accompanies quarterly repor ng and the a endant focus on short-term results o en comes at the expense of greater long-term value crea on. Even many advocates for maintaining the status quo with respect to quarterly repor ng on Form 10-Q would prefer to see less emphasis placed on chasing short-term targets.
Furthermore, many long-term investments do not fit quarterly melines. Certain industries naturally operate on mul -year melines that do not lend themselves easily to quarterly measurement. Pharmaceu cal and other biotech companies may spend years developing a single new product, for example. Aerospace, energy transi on and infrastructure projects likewise take years to plan and develop.
For these and other similarly-situated types of companies, quarterly repor ng can distort the market’s assessment of businesses whose value crea on is be er measured in years rather than months. To that end, semiannual repor ng could be er align the actual business cycle with the SEC disclosure cadence.
Form 8-K has expanded significantly since 1970 and now requires real-repor ng of many significant corporate events.
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In 1970 when the SEC adopted Form 10-Q, Form 8-K required repor ng on only a handful of events, with the expecta on that Form 10-Q (or Form 10-K) would serve as the primary source of company informa on for investors. Through many amendments over the intervening decades, Form 8-K now requires repor ng on a significant number of intra-period events, typically within four business days, and enables companies to voluntarily provide addi onal informa on. Importantly, the SEC is not proposing to change the current Form 8-K repor ng deadline.
Material corporate events that must be reported on Form 8-K include major acquisi ons or dives tures, changes in execu ve leadership, bankruptcy proceedings, entry into significant agreements, departures of directors, earnings announcements, and other material developments that could influence investment decisions. Because Form 8-K filings are event-driven rather than scheduled, they provide investors with mely access to cri cal informa on regardless of the ming of quarterly or semiannual reports.
The informa on disclosed through Form 8-K provides investors with mely and relevant updates for material off-cycle developments, allowing them to make more informed investment decisions. By requiring companies to report certain significant events promptly, and by requiring broad dissemina on of other material informa on disclosed to members of the investment community under Regula on FD, the SEC helps ensure that investors have access to the same informa on at approximately the same me. This transparency reduces informa on asymmetry, where some market par cipants might otherwise possess important knowledge before others.
A shi from quarterly financial repor ng to semiannual repor ng could reduce the frequency of informa on available to investors and other market par cipants. One of the primary concerns associated with such a change is the possibility of increased informa on asymmetry, in which corporate managers possess significantly more current

informa on than investors. However, the repor ng requirements of Form 8-K and Regula on FD help mi gate many of these concerns by ensuring that material events are disclosed promptly, even if periodic financial reports are less frequent.
For companies elec ng to move to a semiannual repor ng system, Form 8-K disclosures would serve as an important mechanism for maintaining market transparency between repor ng periods. Investors would s ll receive prompt no fica on of material developments instead of wai ng for the next periodic report on Form 10-Q, Form 10-S or Form 10-K.
The SEC should encourage the PCAOB to harmonize Audi ng Standard 6101.
If the SEC permits public companies to transi on from quarterly repor ng to semiannual repor ng, it should also encourage the Public Company Accoun ng Oversight Board ("PCAOB") to revise the 135-day staleness requirement contained in PCAOB Audi ng Standard 6101, Le ers for Underwriters and Certain Other Reques ng Par es. The current standard, which generally prohibits PCAOB-registered audit firms from providing comfort le ers on financial informa on older than 135-days, was developed within a regulatory framework that assumes investors, underwriters, and auditors have access to quarterly financial informa on.
If repor ng becomes semiannual, maintaining the exis ng staleness threshold would create unnecessary obstacles to capital forma on, increase compliance costs, and undermine the intended benefits of the SEC's repor ng reform. To ensure consistency between SEC disclosure requirements and PCAOB audi ng standards, it will be necessary for the PCAOB to modify the 135-day requirement to accommodate a semiannual repor ng environment.
The ra onale for the 135-day requirement may be less compelling for companies repor ng semiannually. Under a semiannual repor ng regime, a company's most recent financial statements could easily exceed 135 days before the next periodic filing becomes available. As a result, many issuers seeking to access the capital markets during that interim period would encounter situa ons in which standard nega ve assurance comfort cannot be provided if certain financial informa on is deemed stale, even when they are fully compliant with SEC repor ng requirements.
This outcome would create a regulatory inconsistency in which the SEC allows financial informa on to remain current for repor ng purposes while PCAOB standards effec vely treat the same informa on as not en tled to customary nega ve assurance comfort.
Maintaining the 135-day rule would also increase costs for issuers. Companies conduc ng public offerings on or a er the 135-day period may be forced to prepare addi onal interim financial informa on and management representa ons, or engage auditors in expanded procedures solely to sa sfy the comfort-le er requirements. These addi onal costs would be par cularly burdensome for smaller public companies, EGCs, and issuers that access the capital markets frequently. Such expenses would diminish one of the primary benefits of semiannual repor ng: reducing regulatory burdens and allowing management to focus on long-term value crea on rather than frequent compliance ac vi es.
Likewise, the 135-day rule could uninten onally discourage capital forma on. Public companies o en rely on mely access to equity and debt markets to fund growth opportuni es, acquisi ons, research and development, and other strategic ini a ves. If the staleness requirement makes it more difficult or expensive to complete securi es offerings during large por ons of the year, companies may delay or forgo transac ons that would otherwise benefit shareholders and the broader economy. Revising the staleness threshold would help ensure that capital markets remain efficient and accessible under a semiannual repor ng model.
The SEC should therefore coordinate with the PCAOB to extend the staleness

period under AS 6101 to align more closely with the semiannual repor ng cycle. For example, the threshold could be increased to approximately 225 days or another period that reflects the ming of semiannual filings. Alterna vely, AS 6101 could be revised to allow an accountant to provide nega ve assurance based on interim financial informa on included in a quarterly earnings release or similar disclosure, without requiring a full AS4105 review of that informa on. Such an approach would prevent reliance on excessively outdated financial informa on while recognizing that the SEC's repor ng environment has fundamentally changed.
* * * * *
We commend the Commission for reconsidering the current approach to quarterly repor ng. We support SEC ini a ves such as the Proposal that encourage private ordering. We appreciate your considera on of these comments, and we are available to discuss them further with the Commissioners or Staff at your convenience.
Sincerely,
Mike Flood
Senior Vice President
Center for Capital Markets Compe veness
U.S. Chamber of Commerce

Mike Sullivan — Jul 2, 2026
Subject: File No. S7-2026-15 From: Mike Sullivan I am an investor and frankly I'm shocked the SEC is even considering this proposal to allow public companies to transition from quarterly to semi annual reporting. Look back at history and you'll see how ridiculous this is -- that public transparent reporting is critical to analysis & AI makes it easier than ever for these companies to comply. It's exactly the wrong time to make this change. It would only benefit insiders & would allow companies to do new levels of shenanigans & will cause more market volatility. Which maybe is what this administration wants, but We the People do not.

Nancy Benavides Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Nancy Benavides I wish to keep quarterly reporting.

Nancy Campbell none — Jul 2, 2026
Subject: File No. S7-2026-15 From: Nancy Campbell DO NOT DO THIS! Do you really want to create another Enron disaster? Do you care if you do??? I fully understand that paperwork is never fun, but given the tendency in today's world for corporations to be less than fully honest with both investors and customers -- to hide or bury relevant and important facts so that they're virtually invisible -- you MUST continue to keep them honest. Why would they not want quarterly reporting? They do it for themselves! They have the figures, they have the information, and they have the software and technology that substantially lessens the "burden" of honest reporting. If you change this rule and give companies the green light to be less accountable, you are responsible for the next Enron. You. No one else. You. Please do NOT put yourself or American investors in that tragic position!

Nancy Erickson — Jul 2, 2026

Subject: File No. S7-2026-15 From: Nancy Erickson When Trump campaigned on reducing burdensome restrictions on banks and corporations, we knew this was coming. His argument was that those entities are fully capable of self-monitoring. Now he is just trying to fulfill another paid-for promise. Keep reporting requirements quarterly, they were put there for a good reason.

Nancy Garren N/A — Jul 2, 2026
Subject: File No. S7-2026-15 From: Nancy Garren Please do not reduce the transparency of corporate reporting. As an investor in a significant amount of stock, that will be detrimental to my ability to understand and react to information in a timely manner. Rules should not be made solely for the benefit of corporations, especially those that rely on investors for funding. We are already at a disadvantage from a tax standpoint. Don't make it worse for us.

Neri Bukspan, and Marc Siegel, Co-Founder, Executive Advisor, Metrix Advisory LLC — Jul 2, 2026
July 2, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549–1090
Via Online Submission
Re: Metrix Advisory Submission on Proposed Rule – Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15)
Dear Secretary Countryman:
Executive Summary
Metrix Advisory LLC appreciates the opportunity to comment on the Commission's proposal to permit
eligible registrants to elect semiannual interim reporting on new Form 10-S in lieu of quarterly reporting
on Form 10-Q. We support the Commission's decision to reexamine practices that have remained largely
unchanged since mandatory quarterly reporting was adopted in 1970.
On balance, Metrix Advisory supports the Commission's proposal as a sound evolution of the U.S. periodic reporting framework, if implemented in conjunction with the content modernization improvements
discussed throughout this letter as well as in our prior Regulation S-K comment letter submission1
.
Our central thesis is straightforward: the effectiveness of periodic reporting depends more on whether the
disclosures in those filings are management-aligned, structured, well understood, decision-useful, and
navigable, and less on the frequency of filings. Stated differently, frequency reform without content reform
is incomplete reform.
When mandatory quarterly reporting was adopted in 1970, the information environment was fundamentally different. Investors lacked immediate access to company information, electronic filing systems, broad current reporting mechanisms, Regulation FD protections, established earnings release
practices, and the analytical technologies that today enable rapid dissemination and processing of

information outside formal periodic filings. Quarterly reports therefore served as one of the principal mechanisms through which investors received timely company-specific information.
That environment has changed materially. Today, investors operate within a continuous, multi-channel
disclosure ecosystem that includes Form 8-K reporting, Regulation FD communications, earnings releases and conference calls, investor presentations, company websites, structured data, and immediate electronic access to filings. Of note, periodic reports increasingly function as a structured governance, accountability, and verification mechanism for information that investors often receive through other channels before the filing itself. They also often lack the most actionable information and
1 Metrix Advisory comment letter on Reforming Regulation S-K (CLL-15) https://www.sec.gov/comments/cll-
15/cll15-749187-2316134.pdf

KPIs that are reflective of the company's strategy and interim operational and financial progress updates
most commonly found in earnings presentations and calls.
Because the Commission's concurrent review of Regulation S-K and this proposal are conceptually linked, they present a unique opportunity to modernize not only the frequency of interim reporting but also
its underlying disclosure architecture.
We do not repeat our prior Regulation S-K comment letter submission in this letter, but the concepts that
we outlined there, including materiality as an organizing principle, layered disclosure, management-focused MD&A, structured bridge analyses, evergreen versus evolving risk disclosure, modular reporting,
and plain-English navigability, are directly relevant to the design of Form 10-S and to modernization of
Form 10-Q for registrants that retain quarterly reporting.
We believe the Commission should not treat semiannual reporting as a simple reduction in filing frequency. A Form 10-S that merely extends the current Form 10-Q model over a six-month period would
reduce the number of filings but leave the underlying limitations of interim reporting intact. The better approach, in our view, is to design Form 10-S (and 10-Q by extension) as a genuinely improved interim
report: one that communicates material developments, performance drivers, management's current view
of the business, and relevant forward-looking considerations in a concise and structured manner.
A semiannual framework should therefore be understood as a three-part system:
• Annual reporting that provides the comprehensive baseline;
• Semiannual reporting that provides reviewed, certified, structured interim updates; and
• Form 8-K and other current reporting mechanisms that provide event-driven disclosure between periodic reports.
We also believe that several concerns explored by the proposal that are often associated with quarterly
reporting, including short-termism, managerial time horizons, goal setting, dividend policy, insider trading
windows, and the protection of confidential information, should be analyzed separately from the question
of reporting frequency.
The more direct remedy for concerns about short-termism is better disclosure of multi-horizon goals, targets, key performance indicators, capital allocation priorities, and progress against those

objectives,
principally in Form 10-K, with material updates at whatever interim cadence applies. While the issues of
reporting frequency and potential short-termism may be related, they are not synonymous. A change in
reporting cadence may influence disclosure practices, but it is not, by itself, a meaningful lever on strategic planning horizons, capital allocation decisions, dividend policy, or information-handling controls.
Keeping these issues as distinct considerations should be, in our view, a central aspect of the Commission's further deliberations.
Importantly, nothing in our commentary should be read to suggest that less frequent disclosure is, in itself, a desirable feature of efficient capital markets. To the contrary. We recognize that markets already
benefit from a continuous flow of information, reaching them well outside the rhythm of the SEC's filing
calendar. Our point is instead that information frequency and disclosure channel governance should be
addressed holistically in light of how today's markets actually function, rather than treated as synonymous
with periodic filing frequency.
This view is underpinned by a simple but important observation: today's investors operate within a broad,
continuous disclosure ecosystem and access information frequently and using different channels that did

not exist, or were far less developed, when Form 10-Q and the current interim reporting framework were
first instituted.
Much of the market-moving information investors rely on now reaches them through channels entirely
outside Commission filings. It includes company and peer earnings and news releases, broader economic or sector-specific developments, social media, and analyst conferences and calls. As a result,
the Form 10-Q filing itself frequently functions as a confirmatory document rather than the primary vehicle
through which the market is informed. While the formal filing itself remains critical, this dynamic, and its
own timing implications, coupled with an inherent filing lag of periodic filings, irrespective of their frequency, represents a significant driver of our recommendations.
Our recommendations, which emerge from the discussion below, are summarized as follows:
Recommendation 1: Support optional semiannual reporting. The Commission should adopt the proposed optional semiannual framework while pairing it with content modernization, clear election disclosure, reversibility, and a structured monitoring process.
Recommendation 2: Prioritize content before frequency. The Commission should define what a modern interim report should contain and how it should be organized before treating frequency reduction
as the principal reform.
Recommendation 3: Treat interim reporting as an update to the annual report. The Commission should design Form 10-S, and modernize Form 10-Q, around disclosure of material changes, developments, and updates since the annual report, using cross-referencing and layered disclosure where appropriate. The content of interim reports should be driven by a rigorous application of the materiality principle rather than by a compliance-oriented repetition of information previously

disclosed.
Recommendation 4: Encourage FASB to address GAAP compatibility. The Commission should encourage the FASB to address certain specific topics and consequential amendments: (i) the comparative presentation framework in ASC 270; (ii) the broader set of interim accounting standards calibrated to a quarterly cadence; and (iii) the disclosure requirements throughout the Codification that
function as standing, recurring obligations rather than change-triggered ones, where FASB guidance or
amendment would reduce ambiguity for preparers, auditors, and investors. The Commission and the FASB should encourage registrants to apply materiality concepts when preparing interim filings and considering disclosure requirements such that immaterial disclosures are not included. The Commission
should align the effective date of the final rule with FASB's ability to complete these efforts.
Recommendation 5: Preserve the distinction between continuous disclosure and formal periodic reporting. The Commission should recognize that voluntary disclosure channels, including the wide range of voluntary operating metrics already provided across industries, complement but do not replace
reviewed, certified, filed periodic reports, and should confirm that Regulation FD obligations apply equally
regardless of a registrant's periodic reporting election while clarifying the means for communicating material updates. Filed periodic reports should remain the principal vehicle for integrated financial and
narrative disclosure because they uniquely combine governance, disclosure controls, management certifications, review procedures, standardized presentation, and accountability in a manner not replicated by most voluntary communications.
Recommendation 6: Modernize MD&A. The Commission should redesign interim MD&A around management's analysis of performance, key drivers, liquidity, capital allocation, trends, and outlook,

underpinned by a rigorous application of the materiality principle. The Commission should encourage
structured tables and bridge-aided analyses where useful.
Recommendation 7: Address non-GAAP measures, KPIs, and management metrics. The Commission should confirm, and provide sufficient guidance, that semiannual filers may continue to provide voluntary interim operating updates, including non-GAAP measures and KPIs, using transparent
definitions, reconciliation to the closest available or reasonably estimated GAAP measure, and clear disclosure regarding unaudited or estimated information.
Recommendation 8: Strengthen Form 8-K as the continuous reporting anchor. Form 8-K should remain the principal filed mechanism for material developments between periodic reports, and the Commission should consider whether targeted clarifications or recalibration of current reporting triggers
would strengthen investor protection under any filing cadence. In particular, the Commission should evaluate whether material developments, trends, liquidity deterioration, margin compression, outlook revisions, covenant stress, or other significant developments that may not fit neatly within existing item-
based triggers are communicated to investors on a sufficiently timely basis.
Recommendation 9: Distinguish long-term value creation, capital allocation, governance, and compliance considerations from reporting frequency. The Commission should address short-termism, capital allocation, confidentiality, and trading windows and related governance concerns as analytically distinct issues from reporting frequency. It should also confirm that Regulation FD obligations
and the full range of compliant disclosure methods available to satisfy them, including Form 8-K,

widely
disseminated press releases, webcasts, and, where established as a recognized channel, company websites, are unaffected by a periodic reporting election. Similarly, insider trading controls, trading-window and Rule 10b5-1 plan administration are governed by existing frameworks that operate continuously and independently of the periodic filing calendar. To the extent registrants believe voluntary
quarterly disclosure practices assist in managing information asymmetries or trading-window administration, the final rule should expressly preserve that flexibility.
Recommendation 10: Address retail investors, AI, and disclosure accessibility. The Commission should design Form 10-S around clarity, navigability, plain-English summaries, structured presentation,
materiality assessments that highlight deviation from prior trends, and technology-enabled access so that
the framework serves all investors, not only those with sophisticated analytical tools. The Commission
should also consider requiring clear disclosure of a registrant's reporting election and encouraging concise plain-English summaries of material developments so that retail investors can readily understand
both the reporting framework selected and its implications.
Recommendation 11: Preserve governance, assurance, certifications, and disclosure integrity. The Commission should preserve reviewed interim financial statements, management certifications, disclosure controls, audit committee and disclosure committee oversight, and error-correction obligations
as central safeguards under any interim reporting cadence.
Recommendation 12: Address auditor procedures for voluntary interim information. The Commission should encourage the PCAOB to ensure that adequate professional standards exist to support the assurance needs of audit committees and investors under a semiannual reporting regime. It
should address whether AS 4105 (Reviews of Interim Financial Information) applies to or provides a workable framework for voluntary quarterly financial information that does not represent a set of financial
statements, including footnotes, and is furnished but not filed. Audit committees seeking comfort on the

reliability of quarterly information that forms the basis for voluntary reporting to the markets will need a
clear and practically available engagement framework under existing, new, or updated PCAOB guidance.
Recommendation 13: Adopt a practical implementation and review framework. The Commission should preserve flexibility, optionality and reversibility, require clear election disclosure, avoid unnecessary bright-line eligibility restrictions, acknowledge contractual constraints, coordinate with Regulation S-K and filer status rulemaking, and conduct a structured post-implementation review within
two to three years. Such review should specifically evaluate investor outcomes, voluntary disclosure practices, comparability effects, analyst coverage, market liquidity, and registrant election patterns.
We provide a table in Appendix D cross-referencing this letter’s analysis and recommendations to the
specific questions enumerated in the Proposing Release.
About Metrix Advisory
Metrix Advisory is an advisory firm focused on financial reporting, disclosure effectiveness, and investor
communication. Our work is grounded in practical experience at the intersection of issuer reporting,

investor analysis, regulatory frameworks, and governance oversight. It frequently involves helping companies refine and align their disclosures with how management and investors evaluate performance,
risks, and long-term value creation.
Metrix Advisory approaches this submission through a lens that is, we believe, genuinely differentiated
from most other commenters. Our principals and advisors collectively occupy virtually every seat at the
corporate reporting table: issuers, investors and credit analysts, accounting standard-setters, regulators,
and disclosure advisors. We speak not from a single constituency's interest but from the integrated perspective of a system that must serve all of them.
The authors of this letter bring decades of domain experience working with corporate disclosures for issuers across the full spectrum of size and complexity, from emerging growth and IPO-stage companies
to large domestic and global enterprises, public registrants as well as private companies applying U.S.
GAAP, other national GAAPs, and IFRS, across many industries. Our experience includes advising management teams, boards of directors, audit committees, and investors on how disclosures are prepared, interpreted, and used in investment and credit analyses, capital allocation, and investment decisions.
We have read, analyzed, prepared, or supported thousands of corporate filings across industries, geographies, and market cycles. This work has provided insights into how disclosure requirements are
applied under real-world constraints, how materiality and judgment are applied, and how preparers, auditors, regulators, standard-setters, and investors interact within an integrated reporting environment,
both domestically and across borders.
Our experience also includes standard-setting, regulatory, advisory, and analytical roles, providing insights on how accounting, auditing, and disclosure frameworks intersect and evolve. These combined
perspectives inform our views on improving the clarity, relevance, and utility of disclosures while preserving rigor, comparability, and investor protection.

Background
The Commission's proposal returns to a question that has arisen periodically throughout the history of the
federal securities laws: how frequently should public companies be required to provide formal interim reports to investors?
As the proposing release notes, the Commission adopted semiannual interim reporting in 1955 and transitioned to the current quarterly reporting framework in 1970. The release also recognizes that the
information environment has evolved substantially since that time.
When Form 10-Q was adopted, investors operated in a markedly different disclosure environment characterized by paper-based reporting systems, limited distribution channels, and delayed access to
company information. Today, investors receive information through a broad and continuous disclosure
ecosystem that includes Regulation FD disclosures, the current Form 8-K framework, earnings releases,
earnings calls, investor presentations, company websites, social media, and immediate electronic access

to SEC filings and structured data.
These developments have significantly reduced the information constraints that existed when the current
quarterly reporting regime was established and support the Commission's decision to reexamine whether
quarterly periodic reporting remains necessary to achieve investor protection and disclosure objectives.
We agree that this changed landscape warrants reconsideration, and we support the Commission's decision to proceed through an elective framework rather than a mandatory one.
While ultimate consistency and conformity might be a worthwhile objective, we believe that, on balance, a
flexible and well-governed election, coupled with additional elective disclosure mechanisms, best serves
the markets overall. Registrants differ by size, stage of development, business model, capital intensity,
ownership structure, analyst coverage, retail ownership, debt obligations, covenant requirements, investor expectations, and internal reporting maturity and capacity.
A uniform cadence will not optimally serve every registrant or every investor base. We believe this flexibility is consistent with the Commission's longstanding principles-based approach to disclosure regulation. A framework that permits registrants and investors to determine the reporting cadence that
best serves their circumstances is preferable to one calibrated to a single assumed model of issuer and
investor behavior.
We recognize that an elective framework may produce less uniformity than a mandatory approach. Nevertheless, some loss of uniformity is a reasonable tradeoff for a system that accommodates meaningful differences among registrants and allows disclosure practices to evolve in response to investor needs, technological developments, and changing market conditions.
At the same time, we do not believe the frequency election should be the primary vehicle through which
the Commission addresses the principal concerns motivating this rulemaking: the regulatory burden of
periodic reporting, the decision-usefulness of interim disclosure, and concerns regarding short-term managerial decision-making. Each of these concerns is more directly affected by what is disclosed, how
it is organized, and how it connects to management's view of the business than by whether the formal
interim report is filed three times or once each year.

What This Proposal Does, and Does Not, Attempt to Solve
It is worth being explicit, at the outset, about what an optional shift in periodic reporting frequency can
and cannot accomplish. The proposal can meaningfully affect the volume and cadence of formal filings,
the compliance burden associated with preparing condensed interim financial statements (with footnotes), and the degree of flexibility registrants have in calibrating their reporting calendar to their business and investor base.
The proposal is less suited to resolving a separate set of concerns that are sometimes raised in the same
breath as reporting frequency: short-termism and managerial time horizons, broader capital allocation
and dividend policy, the handling of confidential and market-sensitive information, executive

compensation incentives, insider trading controls and trading windows.
While these are important considerations, each of these is governed by its own economic and financial
incentives, legal framework, internal corporate governance processes, and set of market dynamics, and
each operates largely independently of whether a registrant files an interim report on a quarterly or semiannual basis.
We raise these distinctions at the outset because they recur throughout this letter and the proposal's
considerations. Our intent is not to suggest that these issues are unimportant; they are important and
should be evaluated and, as applicable, addressed. Our objective is to avoid a result in which a change
in filing frequency is expected to do work that it cannot do, while the more direct and effective remedies
for these concerns, principally enhanced disclosure, receive less attention than they warrant.
A semiannual election that simply halves the frequency of periodic reports would reduce the number of
filings, but it would not solve the more fundamental problem: interim reports often remain organized
around compliance checklists and legacy form requirements, rather than around the material information
investors need to understand performance, risk, liquidity, capital allocation, and trajectory. The
Commission has an opportunity to make interim reporting better, not merely less frequent.
Our comments therefore proceed from a sequencing principle: content before frequency. The
Commission should determine what a modern interim report should contain, how it should relate to the
annual report, and how it should interact with Form 8-K, earnings releases, Regulation FD, and voluntary
disclosure practices. Once that architecture is clear, registrants and investors can make better judgments
about the appropriate reporting cadence for particular companies and their investor base.
I. Content Before Frequency
The proposal frames its principal objective as providing registrants with flexibility and potentially reducing
the regulatory burden of being a public company. These are appropriate objectives. But they should not
replace the more important design question: what should an interim report be in the modern disclosure
ecosystem?
The burden and limited usefulness of many current Form 10-Q filings are not products of the three-month
reporting interval. They are often products of repetition, boilerplate, fragmented organization, defensive
drafting, backward-looking orientation, inconsistent application of materiality principles, and a compliance
posture that promotes inclusion over prioritization.
A current Form 10-Q frequently includes condensed financial statements that repeat annual footnote
structures with modest updates, MD&A that describes rather than analyzes reported results, risk factors
that repeat prior filings with limited differentiation between evergreen and evolving risks, and overlapping

disclosures that require investors to assemble the relevant story from multiple locations. Its

backward-
looking orientation results in much actionable information appearing elsewhere, including earnings calls,
earnings releases, non-GAAP and operating data communications, and guidance updates.
Often, much of the most actionable data and context such as forward guidance, strategic priorities, related financial and operational KPIs, and non-GAAP metrics are not included at all in the Form 10-Q
itself.
Filing one such regulatory, compliance-driven document rather than three does not resolve those structural limitations. It reduces their frequency. When form requirements drive content, compliance considerations displace communication objectives, and the filing optimizes for completeness rather than
decision-usefulness. The more useful reform is to reconsider the architecture of interim reporting so that
whichever filing cadence applies, the filing itself is fit for purpose.
This distinction matters because reporting frequency and information quality are not the same variable,
and treating them as interchangeable risks a cost-benefit error in either direction. Additional reporting
frequency imposes real, recurring costs: preparation burden and management time for issuers, and, for
investors, the cost of reviewing, reconciling, and distinguishing genuinely new information from repeated
or immaterial disclosure. Those costs are justified only to the extent that each additional filing carries decision-useful marginal content beyond what is already available through other channels. A quarterly
cadence built around repetitive, boilerplate, or compliance-driven disclosure does not deliver more information merely by virtue of being filed more often; it can instead impose recurring costs on both preparers and investors without a corresponding increase in decision-useful content.
This approach is consistent with our prior Regulation S-K submission, which emphasized that many disclosure problems arise not from the absence of information, but from how information is organized,
prioritized, and communicated. Materiality should function not only as a threshold for whether information
is included, but also as an organizing principle for structure, hierarchy, and presentation. That concept
applies with particular relevance to interim reporting, where the objective should be to communicate what
has changed, why it matters, and how management evaluates the implications.
Content reform would benefit both semiannual and quarterly filers. Semiannual filers need a redesigned
Form 10-S that compensates for a longer formal filing interval through more analytical and better organized disclosure. Quarterly filers should not be left with an unreformed Form 10-Q simply because
they do not elect semiannual reporting. The Commission should treat this proposal as a catalyst for improving the interim reporting framework as a whole.
Recommendation 1: Support optional semiannual reporting.
The Commission should adopt the proposed optional semiannual framework while pairing it with content
modernization, clear election disclosure, reversibility, and a structured monitoring process.
Recommendation 2: Prioritize content before frequency.
The Commission should define what a modern interim report should contain and how it should be

organized before treating frequency reduction as the principal reform.

II. Interim Reporting as an Update to the Annual Report

The most important conceptual question raised by the proposal is whether an interim report should be understood as a stand-alone report or as an update to the annual report.

We believe the better view, supported by both the history of interim reporting and the structure of existing financial statement requirements, is that interim reporting should primarily function as an update to the annual report. The financial statement requirements of Regulation S-X already reflect this view. Rule 10-012 permits registrants to presume that users of interim financial information have read or have access to the audited financial statements for the preceding fiscal year and allows omission of disclosures that would substantially duplicate the most recent annual report.

ASC 2703 likewise reflects the integral view of interim reporting: the usefulness of interim information rests on its relationship to the annual period, not on treating each interim period as a complete, discrete reporting universe.

This update model is coherent and investor-protective. It recognizes that the annual report provides the baseline: audited financial statements, full footnotes, business description, risk factors, MD&A, controls, and other comprehensive disclosures. The interim report should then communicate material changes from that baseline. Investors do not need immaterial repetition. They need a clear explanation of what changed, what did not change, and why any changes matter.

One current problem is that the update model is applied unevenly. It is embedded in the financial statement architecture, but MD&A as well as the financial statement footnotes and other narrative disclosures often drift toward a stand-alone model, whether by application conservatism, rule design, unclear guidance, or a posture of inclusion over prioritization.

The result is repetition in some areas and insufficient analysis in others. A comprehensive evaluation of Form 10-S requirements gives the Commission an opportunity to extend the updated model across the annual and interim reporting ecosystem. A modern Form 10-S should therefore be organized around a disciplined question: what has materially changed since the annual report, and how does management view and address those changes?

Stable accounting policies should not be repeated and instead be cross-referenced to the annual report unless changed. Period-specific composition and roll-forward information should be provided where material. Key estimates, judgments, and uncertainties should be updated when they have materially changed or when new information materially affects the prior analysis. Risk factors should focus on emerging, evolving, or materially changed risks rather than repeating static cautionary language.

This approach would also reduce investor processing costs. Investors should not have to search through repeated disclosures to identify the handful of developments that matter. A layered architecture,

stable
information, period-specific updates, and materiality-driven judgment-intensive disclosures, would make
filings shorter, clearer, and more useful without eliminating material information.
Modern interim reporting should also emphasize navigability, enabling investors to easily identify what
has changed since the prior annual report and where supporting analysis can be found. For more
information about the application of these concepts along with illustrative examples, see our Regulation
S-K comment letter submission.
The need for content modernization is not merely theoretical. Review of several recent quarterly reports
across large-cap technology, financial services, and industrial registrants suggests that a significant
portion of interim reporting consists of information that changes little from quarter to quarter.
2 17 CFR § 210.10-01 - Interim financial statements.
3 FASB ASC 270-10-45-1, Interim Reporting, Overall, Other Presentation Matters.

Common examples include extensive business descriptions, organizational and segment overviews,
repeated accounting policy discussions, evergreen risk disclosures, and other information that is already
available in the annual report. While these disclosures may serve important reference and compliance
purposes, they can also reduce the prominence of the information investors most seek in interim
reporting: material developments, performance drivers, management judgments, emerging trends, capital
allocation decisions, and changes in outlook.
In many instances, investors must reconstruct key performance drivers from multiple narrative
discussions rather than being provided with clear bridge analyses explaining the principal factors
affecting revenue, margins, cash flows, or earnings. Similarly, risk disclosures often emphasize
comprehensive recitation rather than highlighting what has changed since the prior reporting period.
Compounding this limitation is the fact that much of the information investors find most actionable,
including earnings guidance, non-GAAP performance measures, operating KPIs, and the qualitative
discussion linking strategy to financial results, is communicated through earnings releases and earnings
calls rather than through Form 10-Q itself. The distinction is therefore not merely one of timing, but also
of content and purpose. Form 10-Q principally provides historical, compliance-oriented disclosure,
whereas earnings communications typically convey management's forward-looking perspective, strategic
priorities, operational performance, and market-oriented analysis.
This is not incidental. It reflects a structural divergence in the U.S. disclosure framework. Over time, the
periodic report has evolved primarily as a compliance document organized around GAAP financial
statements and prescribed disclosure requirements, while much of management's most meaningful
discussion of the business has migrated to unreviewed, unfiled communications that are subject to
different review, assurance, and governance processes. As a result, the integration of strategic and
managerial thinking into formal periodic reporting has weakened, leaving Form 10-Q increasingly focused
on historical compliance rather than management's current assessment of the business.
The current reporting architecture therefore requires investors to assemble a complete understanding of
corporate performance from multiple disclosure channels rather than from a coherent, integrated

management narrative. Information that management itself considers most significant is dispersed across
periodic reports, earnings releases, investor presentations, and conference calls, requiring investors to
reconcile disconnected sources that are subject to differing levels of review, assurance, and governance
oversight.
The consequence is not simply a more burdensome information-gathering process, but a disclosure architecture that obscures rather than highlights the information most relevant to informed investment
decision-making. This structural disconnect is precisely the challenge that modernization of disclosure
content, rather than merely a reduction in reporting frequency, is best positioned to address.
Taken together, these observations suggest that the principal opportunity for reform lies not simply in reducing the number of periodic filings, but in improving the relevance, organization, integration, and decision-usefulness of the disclosures those filings contain.
Recommendation 3: Treat interim reporting as an update to the annual report.
The Commission should design Form 10-S, and modernize Form 10-Q, around disclosure of material
changes, developments, and updates since the annual report, using cross-referencing and layered disclosure where appropriate. The content of interim reports should be driven by a rigorous application of
the materiality principle rather than by a compliance-oriented repetition of information previously disclosed.

III. U.S. GAAP Considerations
While Metrix Advisory has not undertaken a comprehensive analysis of U.S. GAAP requirements in connection with this submission, we observe that the Commission should be attentive to the interaction
between a semiannual reporting election and existing accounting standards.
For example, current ASC 270-10-45-1, Interim Reporting, is the master disclosure standard for interim
reporting and contains a comparative presentation framework based on quarterly reporting. The provision
states: "If summarized financial data are regularly reported on a quarterly basis, the foregoing information
with respect to the current quarter and the current year-to-date or the last 12 months to date should be
furnished together with comparable data for the preceding year." The FASB's ASU 2025-11, Interim Reporting (Topic 270): Narrow-Scope Improvements (issued December 8, 2025), removes this specific
quarterly-based comparative-presentation requirement from ASC 270, effective for public business entities for interim reporting periods within annual reporting periods beginning after December 15, 2027
(later for other entities). Regulation S-X, however, separately continues to require comparable quarter-to-
date and year-to-date information from SEC registrants. We recognize that the Commission's proposal
contemplates conforming amendments to Regulation S-X to facilitate optional semiannual reporting. Our
point is simply that those amendments should be coordinated with corresponding changes to U.S. GAAP,

particularly ASC 270 and related interim reporting guidance.
Because ASC 270's comparative-presentation requirements are calibrated to quarterly reporting, corresponding amendments to U.S. GAAP would be necessary to establish a complete comparative presentation framework for semiannual reporting. While the Commission's proposed conforming amendments to Regulation S-X are intended to accommodate semiannual reporting, corresponding amendments to U.S. GAAP remain necessary not only to establish a coherent comparative-presentation
framework, but also to address the broader body of interim accounting guidance. As a result, the FASB
should consider whether consequential Codification amendments, together with the Commission's corresponding amendments to Regulation S-X, would further clarify the requirements applicable to semiannual reporters.
Beyond this structural observation, the Commission's proposal raises a broader set of accounting questions that warrant attention in connection with the issuance of a final release. Several existing GAAP
standards contain requirements, illustrations or assumptions that reflect a quarterly reporting cadence,
including, by way of example, the computation and accumulation mechanics of the annual effective tax
rate methodology under ASC 740-270, earnings per share guidance under ASC 260 for certain year to
date treasury stock calculations, and derivatives and hedging guidance under ASC 815, which requires
hedge effectiveness testing at least every three months. In addition, provisions designed as periodic updates, such as pension cost components under ASC 715 and the equity method lag conventions under
ASC 323, may warrant reconsideration of how the "update" versus "standalone" characterization of an
interim report applies at a six-month interval. More generally, the shift to semiannual reporting provides
an opportunity for FASB to revisit which existing interim disclosure requirements are calibrated to quarterly intervals and to consider whether to clarify how those requirements apply, or should be adapted, for semiannual filers.
This standalone/update tension is not limited to the quarterly-calibrated provisions noted above. A number of existing GAAP disclosure requirements are written at the paragraph level, by Topic, without
reference to whether the underlying fact pattern has changed since the prior period, meaning that in practice they function as standing, recurring obligations rather than change-triggered ones, regardless of
reporting cadence.

Examples include:
• Segment reporting. ASC 280-10-50-22 through 50-28 requires disclosure of the factors used to identify reportable segments, the types of products/services in each segment, and measurement of segment profit/loss and assets. Review of issuer filings shows this descriptive narrative is frequently repeated across consecutive quarterly filings and against the prior 10-K, changing only when segment structure itself changes (which it rarely does).
• Fair value measurement. ASC 820-10-50-2 and related paragraphs require disclosure of the valuation techniques and inputs used for assets and liabilities measured at fair value, commonly repeated each period an instrument remains classified within the hierarchy, regardless of whether the
methodology has changed.

• Derivatives and hedging. ASC 815-10-50 requires disclosure of an entity's objectives and strategies
for using derivatives by risk category, a description of its risk-management program, not a report of what changed during the period.
Under a quarterly cadence, this standalone-style repetition recurs three times a year. Under a semiannual cadence, the same content would recur only once a year, but each instance would span a
longer gap from the annual report, increasing the likelihood that preparers default to restating the full disclosure out of caution rather than relying on incorporation by reference. A semiannual regime therefore does not eliminate this tension; it changes its frequency and may, without further guidance, increase its volume per filing.
Additionally, we observe that despite the admonition in ASC 105 that “[t]he provisions of the Codification
need not be applied to immaterial items,” in practice many registrants and auditors apply the list of interim
disclosure topics as requirements without regard to materiality. We believe that the FASB and the Commission, as well as the PCAOB, should provide guidance and reinforce the notion that immaterial
disclosures should not be included within interim filings.
Taken together, these observations reinforce our recommendation that the Commission should coordinate with FASB before finalizing a semiannual reporting regime, both to resolve the structural comparative-presentation gap described above and to revisit paragraph by paragraph, rather than only at
the architectural level, to determine which existing interim disclosure requirements are genuinely event-
or change-driven, which are calibrated specifically to a quarterly cadence, and which are static descriptive or policy content that could be incorporated by reference to the annual report rather than restated each period.
Recommendation 4: Encourage FASB to address GAAP compatibility.
The Commission should encourage the FASB to address certain topics and consequential amendments:
(i) the comparative presentation framework in ASC 270; (ii) the broader set of interim accounting standards calibrated to a quarterly cadence; and (iii) the disclosure requirements throughout the Codification that function as standing, recurring obligations rather than change-triggered ones, where
FASB guidance or amendment would reduce ambiguity for preparers, auditors, and investors. The Commission and the FASB should encourage registrants to apply materiality concepts when preparing
interim filings and considering disclosure requirements such that immaterial disclosures are not included.
The Commission should align the effective date of the final rule with FASB's ability to complete these efforts.

IV. Periodic Reporting in a Continuous Disclosure Environment
A. Continuous Disclosure Does Not Eliminate the Need for Periodic Reporting
A central feature of today’s markets is that investors receive information continuously, but continuous information should not be confused with continuous formal reporting obligations. The distinction matters.
Public companies routinely communicate through earnings releases, investor presentations, conference
calls, industry conferences, investor days, press releases, websites, Form 8-K filings, Regulation FD disclosures, social media, and analyst interactions. These channels often provide economically

meaningful information before the next periodic report is filed. In that respect, the information environment of 2026 bears little resemblance to the environment that existed when quarterly reporting
was adopted in 1970.
This evolution supports flexibility in reporting cadence. It does not support weakening the quality or integrity of periodic reports. Formal periodic reports remain uniquely important because they combine
financial statements prepared under prescribed requirements, independent accountant review or audit,
management certifications, disclosure controls, audit committee oversight and disclosure committee processes, standardized presentation, inline XBRL tagging, and liability frameworks that do not apply in
the same manner to many voluntary communications.
Earnings releases furnished under Item 2.02 of Form 8-K, voluntary conference calls, and investor presentations are important sources of information for investors. They are not substitutes for filed periodic
reports. Instead, they complement the periodic reporting system, which subjects disclosure to a more
formal governance framework, including disclosure controls and procedures, management certifications,
audit committee oversight, and other reporting disciplines. Periodic reports also provide context, integration, and accountability that may not be present in standalone voluntary disclosures.
The distinction is particularly important for narrative disclosures. Investors increasingly rely on management's discussion of strategy, competitive positioning, demand trends, liquidity, capital allocation,
risks, assumptions, and outlook to interpret reported financial results. While earnings releases, conference calls, investor presentations, and other Regulation FD communications play an important role, they generally do not provide the same combination of disclosure controls, management certifications, board and audit committee oversight, standardized presentation, and accountability as filed
periodic reports. A modern periodic reporting framework therefore should promote disciplined, decision-
useful narrative disclosure alongside reliable financial reporting.
Investors use them differently because they carry different levels of formality, assurance, liability, and governance accountability. Public market equity and credit investors often rely on reviewed financial statements and certified MD&A because they carry governance accountability and are prepared within a
formal disclosure control environment.
A semiannual framework should therefore be understood as a three-part system:
• Annual reporting that provides the comprehensive baseline;
• Semiannual reporting that provides reviewed, certified, structured interim updates; and
• Form 8-K and other current reporting mechanisms that provide event-driven disclosure between periodic reports.
The strength of the proposal depends on the content and quality of all three components.

This is also why we do not support a substitute mandatory quarterly KPI filing. Such a requirement would
risk recreating the quarterly reporting burden through a new vehicle while weakening the conceptual clarity of the proposal. Registrants should remain free to provide voluntary quarterly updates when that
practice serves their investors, but the Commission should not impose a new quarterly reporting obligation under another name.

B. Voluntary Interim Disclosure Already Exists and Should Be Preserved

The continuous information environment described above is not theoretical. Across a wide range of industries, companies already provide investors with company-specific operating information at frequencies that are unconnected to, and often more frequent than, their formal periodic reporting obligations.

This existing practice is directly relevant to the Commission's consideration of a semiannual election, because it demonstrates that the market already receives substantial company-specific actionable information outside the periodic reporting structure, and that investors and registrants are capable of developing appropriate voluntary disclosure norms without a mandatory quarterly filing requirement.

Examples are readily observable across sectors. Retailers commonly disclose comparable-store sales on a monthly or quarterly basis, independent of their Exchange Act filing calendar. Automotive manufacturers report vehicle delivery and production volumes, often monthly, well in advance of any periodic filing. Aerospace companies report aircraft order and delivery figures on a recurring basis, which analysts and investors use as leading indicators of revenue recognition. Hospitality companies disclose occupancy, revenue per available room, and similar operating statistics outside or between formal filings.

Subscription and technology businesses frequently disclose subscriber counts, churn, and engagement metrics on a cadence set by the business rather than by Form 10-Q.

Financial institutions also provide illustrations of this dynamic. Banks routinely discuss deposit trends, loan growth, net interest margin, capital ratios, and credit quality metrics, including charge-offs and non-performing assets, in investor communications and conference presentations between quarterly filings, and many provide interim updates on these metrics when conditions warrant. Insurers similarly discuss underwriting performance, reserve development, investment portfolio composition, and catastrophe or other exposure metrics outside the formal filing and filing cycle, reflecting the importance of this information to investors notwithstanding its absence from any mandatory interim form.

The existence of these widespread voluntary disclosure practices is itself evidence that investors value information at frequencies and in formats that differ from, and often exceed, what periodic reporting requires. It also suggests that a semiannual election should not be understood as a determination that less information is appropriate.

Rather, it is an opportunity for registrants and their investors to determine, in light of their specific circumstances, the appropriate mix of formal periodic reporting and voluntary interim disclosure as guided by materiality and subject to interpretive guidance and enforcement by the Commission when exceptions are observed. As noted in the previous section, even under a quarterly reporting framework, investors often derive much of their actionable information from earnings releases and calls, while the periodic report itself functions primarily as a confirmatory document that is read less frequently than the earnings release or call transcript.

We recognize that voluntary disclosure practices vary in scope, consistency, and comparability across

registrants, and that a registrant's voluntary disclosures following a semiannual election may not replicate

the full content of its prior quarterly filings. That variation is itself informative: it would reflect differing assessments by registrants and their investors of the information warranted between periodic reports,
rather than a uniform reduction mandated by the Commission.
To the extent the mix of formal and voluntary disclosure that emerges under an elective framework proves inadequate for particular registrants or investor bases, the post-implementation review discussed
in Section XI below, as well as investors' further calls for information, would result in appropriate adjustments and/or provide the Commission with a basis for evaluating whether further guidance or adjustments are warranted.
While a registrant may lean towards the disclosure of favorable over unfavorable information, we do not
believe that it depends on, or is meaningfully altered by, its periodic reporting election. A registrant's obligation to disclose material information, not to make materially misleading statements, and the operation of Regulation FD and Form 8-K reporting triggers discussed elsewhere in this letter, apply regardless of whether the registrant files quarterly or semiannually, and constrain selective or asymmetric
disclosure of operating trends in either case.
A longer interim interval may serve to increase the number of channels, including analyst inquiries, industry data, customer and supplier disclosures, and the registrant's own obligation to update prior statements that have become materially misleading, through which adverse developments are likely to
become known before the next periodic report is filed. We therefore do not believe that an elective framework would systematically favor the withholding of unfavorable information relative to favorable information.
Similarly, a registrant that elects semiannual reporting but continues to engage with analysts and investors between filings, through earnings releases, investor conferences, operating-metric updates, or
other communications, remains subject to Regulation FD. We do not believe a semiannual election raises
a novel Regulation FD issue, but we believe it would be useful for the Commission to confirm in any adopting release that Regulation FD obligations are unaffected by a periodic reporting election and continue to apply equally under quarterly and semiannual reporting frameworks. As discussed in Section
VII below, registrants have a range of compliant channels available for disseminating material information
between periodic filings.
Recommendation 5: Preserve the distinction between continuous disclosure and formal periodic reporting.
The Commission should recognize that voluntary disclosure channels, including the wide range of voluntary operating metrics already provided across industries, complement but do not replace reviewed,
certified, filed periodic reports, and should confirm that Regulation FD obligations apply equally regardless of a registrant's periodic reporting election while clarifying the means for communicating material updates. Filed periodic reports should remain the principal vehicle for integrated financial and
narrative disclosure because they uniquely combine governance, disclosure controls, management certifications, review procedures, standardized presentation, and accountability in a manner not replicated by most voluntary communications.

V. Modernizing MD&A

MD&A should be the heart of a modern interim report. The Commission has long described MD&A as a narrative explanation intended to allow investors to see the company through the eyes of management4.

In practice, however, interim MD&A too often becomes a descriptive comparison of line items rather than an analytical discussion of business performance, trajectory, liquidity, and management judgment. A modern Form 10-S should use the longer interim period to improve analysis rather than simply accumulate two quarters of description.

MD&A should supply answers to the most relevant, material questions:

• What happened during the period, and what drove it?
• How did performance compare to management's expectations or previously communicated trends?
• What changed in liquidity, capital allocation, operating conditions, competitive trends or risk profile?
• What is management's current view of the business's trajectory?

Based on feedback from a recent roundtable5 we hosted and our own observations from recent quarterly reports, many MD&A sections remain organized primarily around explanations of historical period-over-period financial statement variances. While such analysis serves an important purpose, investors may benefit more from a framework centered on management's current assessment of the business, including the key drivers of performance, significant assumptions and judgments, capital allocation priorities, emerging opportunities and risks, and developments that management believes are most likely to influence future results.

Consistent with an update-based reporting model rather than a stand-alone unit of reporting, interim MD&A should focus principally on developments that have changed management's assessment since the most recent annual report. The objective should not be to recreate a complete historical analysis in each reporting period, but rather to succinctly and directly explain what has changed, why management believes those changes occurred, and how they affect management's current view of the business.

We believe Form 10-S MD&A should be organized around the following elements:

• A concise performance summary that identifies the most significant developments during the period.
• Driver-based analysis of revenue, margins, operating income, cash flows, liquidity, capital allocation, and segment results where material.
• Structured bridge analyses or tables that explain changes by price, volume, mix, currency, acquisitions, divestitures, costs, productivity, or other company-specific drivers.
• A plain-English discussion of material trends, inflection points, and changes from previously communicated expectations.

4 SEC Releases Nos. 33-6711, Concept Release on Management’s Discussion and Analysis of Financial Condition and Results of Operations (Apr. 24, 1987), 33-6835, Management’s Discussion and Analysis of Financial Condition and Results of Operations; Certain Investment Company Disclosures (May 18, 1989), 33-8350, Commission Guidance Regarding Management’s Discussion and Analysis of Financial

Condition and
Results of Operations (Dec. 19, 2003), and 33-10890, Management's Discussion and Analysis, Selected
Financial Data, and Supplementary Financial Information (Nov. 19, 2020).
5 Disclosure Effectiveness – Fit for Use or Fit for Filing? – Key takeaways from the Fordham Responsible
Business Center/Metrix Advisory Roundtable, April 2026.

• A forward-looking discussion of potential impacts from known trends, uncertainties, and risks for the
subsequent period, appropriately framed within existing safe harbor and disclosure frameworks.
Bridge-style and tabular presentations should not be mandatory in every circumstance, but they should
be expressly encouraged. They often reflect how management, boards, and investors actually evaluate
performance. They also impose discipline: management must identify the drivers that explain changes
rather than relying on diffuse narrative descriptions.
As we further outlined in our Regulation S-K comment letter this approach does not require more
disclosure volume. It requires better organization. A well-designed table that explains revenue growth by
price, volume, mix, currency, acquisitions, and divestitures is often more useful than several paragraphs
of generic narrative. Similarly, a bridge showing material factors associated with revenues, costs,
margins and net income as well as cash flows associated with working capital, capital expenditures, debt
activity, dividends and share repurchase can be more useful than a recitation of income statement and
cash flow line items.
The Commission should also consider whether Form 10-S should include a plain-English management
summary. This would not be a marketing section or a replacement for detailed disclosures. It would be a
navigational device, helping investors identify the most important developments and where to find
supporting analysis, rather than reading through lengthy narrative to identify what management views as
the most salient period information. This would be particularly valuable for retail investors and for
companies with less analyst coverage.
Recommendation 6: Modernize MD&A.
The Commission should redesign interim MD&A around management's analysis of performance, key
drivers, liquidity, capital allocation, trends, and outlook, underpinned by a rigorous application of the
materiality principle. The Commission should encourage structured tables and bridge-aided analyses
where useful.
VI. Non-GAAP Measures, KPIs, and Management Metrics
Investors increasingly evaluate companies through a combination of GAAP information, non-GAAP
measures, operating metrics, and company-specific KPIs. This is neither an aberration, nor an
indictment, per se, of GAAP itself. It reflects the fact that GAAP financial statements, while essential, are
not designed to communicate every aspect of management's operational view of the business.
Our Regulation S-K submission addressed non-GAAP measures in this context. The central policy issue

is not the existence of non-GAAP metrics, but the quality of the context in which they are presented, whether they are misleading, and the integrity of their reconciliation to the most directly comparable GAAP measure. That conclusion bears directly on the semiannual reporting proposal.

If a registrant elects semiannual reporting, it may nevertheless continue to provide voluntary quarterly earnings releases, operating updates, investor presentations, or KPIs including non-GAAP metrics. The Commission should preserve and avoid disincentivizing those practices. Investors may benefit materially from voluntary interim information, particularly where the company has a history of providing such information and where the information is presented with appropriate context and discipline.

A. Reconciliation Need Not Depend on Full Interim Financial Statements

A registrant electing semiannual reporting will not prepare and file with the Commission a complete or condensed set of GAAP financial statements for the first or the third quarter. That should not be understood as precluding it from providing investors with interim operating or performance metrics, including non-GAAP measures, for those intervening periods.

Existing non-GAAP guidance requires reconciliation to the most directly comparable GAAP measure. It does not require that the GAAP measure to which a non-GAAP measure is reconciled have itself been presented in complete, audited, or reviewed interim financial statements. A registrant should be able to reconcile a non-GAAP metric disclosed for an intervening period to the closest available or estimated GAAP figure for that period, such as an unaudited, internally prepared estimate of GAAP revenue, operating income, or net income, with clear disclosure of the estimated and unaudited nature of the GAAP figure.

This would preserve the transparency objectives of existing non-GAAP guidance without turning full interim financial statements into a precondition for voluntary quarterly operating updates. We recommend that the Commission provide interpretive guidance confirming this approach so that uncertainty regarding non-GAAP reconciliation does not discourage registrants from continuing to provide investors with useful voluntary interim updates.

A related issue we further discuss in Section X is that many audit committees will still desire auditor involvement in quarterly voluntary information. However, currently there is no clear mechanism for auditors to issue an opinion on any information set that is short of a full set of financial statements and footnotes.

This approach may also produce useful market self-selection. Registrants for whom estimated interim GAAP figures can be produced with reasonable reliability and at modest incremental cost may continue to provide voluntary quarterly updates notwithstanding a semiannual election. Registrants for whom even estimated quarterly GAAP figures are burdensome, because of the complexity of their operations, estimates, systems, or internal closing processes, may provide fewer voluntary quarterly metrics. That result is not necessarily a defect. It may reflect precisely the fact-specific burden that an elective

semiannual framework is designed to address.
The Commission need not prescribe a uniform outcome. It should instead provide interpretive guidance
as necessary so that registrants can make informed decisions and investors can evaluate those decisions. If a company's investors value quarterly KPIs, the company may face market pressure to provide them. If the costs of producing reliable quarterly metrics are significant, the company can explain
its disclosure approach and investors can price that choice accordingly.
B. Management Metrics and Long-Term KPIs
The Commission should also encourage registrants to distinguish between short-term operating metrics
and longer-term value drivers irrespective of reporting frequency. A semiannual framework should not
result in less visibility into the factors that management uses to evaluate long-term performance. For many companies, meaningful KPIs may include backlog, retention, churn, same-store sales, production
volumes, unit economics, safety, regulatory milestones, R&D investments, pipeline development, capital
project progress, or other metrics that are not fully captured by GAAP measures.
These metrics should be presented with definitions, consistency, reconciliation where applicable, and
explanation of how management uses them in Form 10-K or other means of disclosure. Where metrics

change, registrants should explain why. Where a metric is tied to multi-year objectives, short-, mid- or
long-term goals or objectives, the company should provide progress updates at an appropriate cadence.
Recommendation 7: Address non-GAAP measures, KPIs, and management metrics.
The Commission should confirm, and provide sufficient guidance, that semiannual filers may continue to
provide voluntary interim operating updates, including non-GAAP measures and KPIs, using transparent
definitions, reconciliation to the closest available or reasonably estimated GAAP measure, and clear disclosure regarding unaudited or estimated information.
VII. Form 8-K as the Foundation of Continuous Reporting
We believe that the debate should not be framed as quarterly reporting versus semiannual reporting. The
modern reporting framework consists of annual reporting, interim reporting, and continuous event-driven
reporting. Form 8-K is therefore central to the investor protection architecture of any semiannual regime.
Material information today often reaches the market through earnings releases and Form 8-K. A semiannual election should not reduce a registrant's obligation to disclose material developments when
existing Form 8-K items are triggered, nor should it weaken Regulation FD obligations. The Commission
should make this clear in any adopting release.
We note that the U.S. Form 8-K framework is not identical to the broader continuous-disclosure regimes
that exist in certain foreign jurisdictions. While we do not advocate replacing the current U.S. framework

with a principles-based continuous-disclosure model, we recommend that if the Commission adopts an
elective semiannual reporting regime, it should evaluate whether targeted enhancements or interpretive
guidance could improve the communication of material developments occurring between periodic reports,
either quarterly or semiannual, underpinned by a robust application of the materiality principle.
We are not recommending a broad new mandatory quarterly reporting obligation. Rather, we suggest
that the Commission consider whether existing Form 8-K triggers sufficiently capture material inflection
points, including material changes in liquidity, known trends, capital allocation decisions, covenant
issues, significant operating developments, control environment matters, or other events that may be
especially important when formal periodic reports are filed less frequently.

A. Regulation FD Considerations

Regulation FD requires that when an issuer, or a person acting on its behalf, discloses material nonpublic
information to covered market participants, the issuer must simultaneously make public disclosure in the
case of intentional disclosures and promptly make public disclosure in the case of non-intentional
disclosures6. This requirement does not depend on, and is not relieved by, the registrant's periodic filing
schedule.

Regulation FD generally permits an issuer to satisfy this public disclosure obligation either by furnishing
or filing a Form 8-K, or by disseminating the information through another method (or combination of
methods) reasonably designed to provide broad, non-exclusionary distribution to the public7
.

This flexibility is significant in the semiannual reporting context: a registrant that elects semiannual
reporting retains the same range of compliant disclosure channels as those companies reporting on a

6 17 C.F.R. § 243.100(a) (Regulation FD).

7 17 C.F.R. § 243.101(e).

quarterly basis: Form 8-K, a widely disseminated press release, a webcast or conference call with
adequate advance public notice, or, where the company's website has been established as a recognized
channel of distribution, posting on that website.

As discussed in Section IV, above, a registrant that elects semiannual reporting but continues to engage
with analysts and investors between filings remains fully subject to Regulation FD and may rely on any of
these methods, individually or in combination, to satisfy that obligation. We believe the Commission
should confirm this point in any adopting release.

B. Confidential Information and Information-Handling Controls

A related concern is that a longer interval between periodic filings would extend the period during which
material non-public information about results exists internally before being reflected in a periodic filing.

That concern, which is indeed valid, should be addressed through existing information-handling,
disclosure controls, Regulation FD, and insider trading compliance frameworks, which already operate

continuously and independently of the periodic filing calendar.
A company's obligations regarding material non-public information do not pause between periodic filings
under the quarterly regime, and they should not operate differently under a semiannual regime.
Stated differently, the gap between the occurrence of an event, the end of a reporting period, and the filing of the corresponding periodic report already exists under the quarterly regime, and a semiannual
interval does not introduce a new category of exposure, only a longer instance of one that current information-handling frameworks are designed to address. Further, market incentives to improperly access or exploit non-public information—which often impact markets instantaneously—are not meaningfully changed whether the lag is 90 days or 180 days.
This reinforces that the key point is not the filing frequency in and of itself; it is the design and operation
of controls governing material information, selective disclosure, trading windows, and escalation of disclosure judgments and market enforcement disciplines.
Recommendation 8: Strengthen Form 8-K as the continuous reporting anchor.
Form 8-K should remain the principal filed mechanism for material developments between periodic reports, and the Commission should consider whether targeted clarifications or recalibration of current
reporting triggers would strengthen investor protection under any filing cadence. In particular, the Commission should evaluate whether material developments, trends, liquidity deterioration, margin compression, outlook revisions, covenant stress, or other significant developments that may not fit neatly
within existing item-based triggers are communicated to investors on a sufficiently timely basis.
VIII. Short-Termism, Time Horizons, Capital Allocation, Dividends, Information Integrity, and Reporting Frequency
A significant strand of the policy debate surrounding quarterly reporting holds that quarterly reporting contributes to short-term managerial decision-making and “managing to the quarter,” and that a longer
interim reporting interval would help correct it.
We do not dispute that these concerns are real. We do believe, however, that the critique conflates several questions that are analytically and practically distinct from filing frequency.

A. Two Distinct Questions
The first question is over what time horizons a company should set, pursue, and be evaluated against
goals, strategy, and capital allocation priorities.
The second question is how often the company is required to file a periodic report with the Commission.
These are different questions with different answers.
A company’s strategic planning horizon, capital expenditure plan, product development roadmap, long-
term margin target, or capital allocation framework is a function of its industry, capital intensity, competitive dynamics, regulatory environment, business model, strategic objectives, and investor base.
These corporate goals are effectuated through board strategic oversight and management judgment, not
through the SEC filing calendar.
Companies in capital-intensive industries often communicate three-, five-, and ten-year objectives notwithstanding quarterly reporting. Conversely, companies in fast-moving consumer or technology sectors, as well as companies facing financial or operational distress, may reasonably emphasize shorter-term priorities, largely independent of filing frequency. The appropriate planning horizon is

driven
principally by a company's business model, operating environment, and strategic circumstances rather
than by the cadence of periodic reporting. Investors benefit from understanding both interim milestones
and longer-term objectives, and the relevance of each will vary by issuer and circumstance.
We see nothing inappropriate in this variation. Companies should articulate short-, medium-, and long-
term objectives as their businesses warrant, to emphasize different horizons at different points in their
development, and to be held accountable by the market, through share price, cost of capital, shareholder
engagement, and, where warranted, shareholder activism, for performance against the horizons they
have articulated or that are expected by the market.
The market's interest in near-term performance is legitimate and does not represent a failure of the disclosure system when put in the context of long-term trajectory and stated goals. It reflects capital providers using available information to make allocation decisions across the time horizons relevant to
them.
Accordingly, if the objective is to promote long-term value creation, the more direct remedy is better disclosure of long-term strategy, capital allocation priorities, multi-horizon targets, management KPIs, and
current-period progress against stated objectives so that market participants can allocate capital in line
with their investment goals and horizons. The long-term strategy and related information should be anchored in Form 10-K, with material updates at whatever interim cadence applies.
A reporting framework that emphasizes progress against annual and long-term objectives, key drivers of
value, and changes in outlook, rather than mechanical quarter-over-quarter comparisons, can better support long-term capital allocation and stewardship. But the mechanism is disclosure quality and accountability, appropriate goal setting, rather than merely a longer filing interval.
We would also observe that the market discipline associated with periodic reporting does not operate
only on the date a periodic report is filed. Share price, cost of capital, and analyst and shareholder reaction respond continuously to the information environment described earlier, including earnings releases, Form 8-K disclosures, and other voluntary updates between periodic filings. A registrant that
experiences a deterioration in performance is unlikely to be insulated from market response merely because its next periodic report is some months away. We therefore do not believe that the disciplining
effect of disclosure depends on any arbitrary periodic filing cadence in the manner sometimes suggested.

B. Dividends and Capital Allocation
Dividend policy illustrates the same point. A company's decision to declare, maintain, increase, or reduce
a dividend reflects the board's judgment regarding capital allocation, liquidity, future capital needs, leverage, earnings durability, and other facts available to the board. Those judgments are informed by
internal forecasts, budgets, projections, and financial analyses that are more current and more granular

than any periodic filing, whether quarterly or semiannual.
We do not believe the sufficiency of a board's informational basis for a dividend decision should be understood to hinge on whether the company files interim financial statements quarterly or semiannually.
Many companies and other entities outside the Exchange Act periodic reporting framework declare and
pay dividends or distributions on cycles that do not correspond to quarterly reporting. A semiannual election should not imply anything about the adequacy of a board's information for dividend decisions.
That adequacy rests on internal information flows, governance processes, liquidity assessments, and
legal standards independent of the external filing cadence.
The same point applies to broader capital allocation decisions, including share repurchases, debt reduction, capital expenditures, acquisitions, divestitures, and investment in growth initiatives. These decisions are not made solely by reference to the most recently filed periodic report, particularly given
that the periodic report itself is often not available until well after the end of the reporting period. They are
made using internal information and governance processes.
The external disclosure question is not whether the decision is made quarterly or semiannually, but whether investors receive material information about capital allocation priorities, significant changes in
those priorities, and the rationale for material decisions.
C. Trading Windows, Insider Trading Controls, and Information Handling
As noted earlier, the handling of confidential, market-sensitive information is also analytically distinct from
filing frequency. A longer interim interval may affect the timing of formal periodic disclosure, but it does
not change the registrant's obligations regarding material non-public information, selective disclosure, or
the operation of its disclosure controls and procedures. A company's information-handling framework,
governing who has access to material non-public information, how it is shared, and when it is appropriate
for disclosure, operates continuously, independent of the periodic filing calendar, under both quarterly
and semiannual regimes.
While a longer reporting interval may extend the period during which information about results exists internally before being reflected in a periodic filing, we do not believe a semiannual election meaningfully
changes the underlying obligations or the existing controls designed to address that exposure. That concern is addressed through existing disclosure controls, Regulation FD policies, and information barriers, which already operate independently of the periodic filing calendar.
Insider trading controls, including Rule 10b5-1 trading plans8 and the administration of trading windows,
operate largely independently of periodic filing dates and are typically driven by the existence of material
nonpublic information rather than the timing of a particular SEC filing.
We do not believe these considerations are central to the question of reporting frequency. They are appropriately addressed through existing compliance frameworks, disclosure controls and procedures,
8 Securities and Exchange Commission, Insider Trading Arrangements and Related Disclosures,

Release Nos.
33-11138; 34-96492 (Dec. 14, 2022), adopting amendments to Rule 10b5-1.

information barriers, Regulation FD policies, insider trading policies, and board oversight mechanisms.
Quarterly filing cadence is not the primary source of capital allocation discipline, confidential-information
controls, or insider trading compliance.
While there could be a real market impact of a longer period during which trading is affected for executives, board members and others, registrants can decide for themselves how to prioritize that effect
as compared to other ramifications from electing semiannual reporting, and whether they want to take
actions to mitigate the impact on trading windows.
Importantly, the proposal does not require companies to abandon quarterly disclosure practices. Registrants that believe quarterly earnings releases, earnings calls, or related communications assist in
managing information asymmetries, trading-window administration, or Rule 10b5-1 plan operation may
continue those practices voluntarily. As a result, concerns regarding the handling of material nonpublic
information and insider trading controls do not necessarily turn on whether a Form 10-Q is filed quarterly
or semiannually. The proposal provides flexibility regarding the form and frequency of mandatory periodic
reporting, while preserving a company's ability to maintain existing disclosure and compliance practices
where it believes they remain beneficial.
Recommendation 9: Distinguish long-term value creation, capital allocation, governance, and compliance considerations from reporting frequency.
The Commission should address short-termism, capital allocation, confidentiality, and trading windows
and related governance concerns as analytically distinct issues from reporting frequency. It should also
confirm that Regulation FD obligations and the full range of compliant disclosure methods available to
satisfy them, including Form 8-K, widely disseminated press releases, webcasts, and, where established
as a recognized channel, company websites, are unaffected by a periodic reporting election. Similarly,
insider trading controls, trading-window and Rule 10b5-1 plan administration are governed by existing
frameworks that operate continuously and independently of the periodic filing calendar. To the extent registrants believe voluntary quarterly disclosure practices assist in managing information asymmetries or
trading-window administration, the final rule should expressly preserve that flexibility.
IX. Retail Investors, AI, and Disclosure Accessibility
Investor protection is not only a question of whether information is available. It is also a question of whether information is usable. This point becomes more important as the gap widens between sophisticated investors with AI-enabled tools and less-resourced investors who must navigate complex
filings without comparable analytical capabilities.

AI and other analytical tools may help some investors process large quantities of disclosure. They do not eliminate the need for clear, structured, navigable, and plain-English reporting. In fact, poorly organized disclosures can increase information asymmetry because sophisticated users may be better able to extract signals from dense filings, while retail investors and smaller institutions face higher processing costs.

A semiannual framework could increase this risk if formal filings become less frequent while voluntary disclosures become more important. Companies with broad analyst coverage and robust investor relations practices may continue to provide substantial interim information. Companies with thin coverage may not. Retail investors in those companies may rely more heavily on formal filings. The Commission should therefore design Form 10-S to present information in a more accessible as well as understandable fashion.

We recommend that Form 10-S include or encourage:

- A concise plain-English summary of material developments during the period.
- Clear navigation among annual baseline disclosures, interim updates, MD&A, financial statements, and risk updates.
- Structured tables for performance drivers and KPIs.
- Clear labeling of unaudited, estimated, or voluntary information.
- Cross-references to annual report disclosures that remain unchanged.

These design choices are not merely stylistic. They are investor protection mechanisms. Better organization can reduce investor processing costs, improve comparability of underlying drivers, and help less-resourced investors understand the information that management and sophisticated market participants already use.

Recommendation 10: Address retail investors, AI, and disclosure accessibility.

The Commission should design Form 10-S around clarity, navigability, plain-English summaries, structured presentation, materiality assessments that highlight deviation from prior trends, and technology-enabled access so that the framework serves all investors, not only those with sophisticated analytical tools. The Commission should also consider requiring clear disclosure of a registrant's reporting election and encouraging concise plain-English summaries of material developments so that retail investors can readily understand both the reporting framework selected and its implications.

X. Governance, Certifications, Assurance, and Disclosure Integrity

Periodic reports derive much of their value from the governance and assurance architecture that surrounds them. This is the cornerstone of investor confidence and the robust U.S. corporate reporting system. Semiannual reporting should not weaken that architecture. If anything, a longer interval between formal interim filings makes governance discipline more important.

Reviewed interim financial statements remain a key safeguard. They are not audited financial statements, and the level of assurance is different, but the review process provides discipline and credibility, and, importantly, an independent review conclusion from the auditors. Management certifications under Sarbanes-Oxley, disclosure controls and procedures, and audit committee and disclosure committee oversight also create accountability that is not replicated by earnings releases or

investor presentations.
We recommend that the Commission confirm that existing annual controls attestations and audit scope
continue to cover the full annual period regardless of interim filing frequency. A semiannual election should not create a gap in controls or accountability. Registrants should remain responsible for maintaining disclosure controls and internal controls over financial reporting throughout the year, identifying material errors, and providing material interim financial information when necessary.
This point is especially important if registrants provide voluntary quarterly metrics without full interim financial statements. Such information should be clearly labeled, appropriately controlled, and subject to
a corresponding disclosure review process commensurate with its significance.
The existence of voluntary quarterly disclosure should not imply that the information has the same assurance status as reviewed interim financial statements, but neither should the absence of a full quarterly report preclude controlled and transparent voluntary updates. Investors and analysts should

understand that a voluntary update, however useful, while generated through the same control environment, is not equivalent to a filed and reviewed Form 10-Q, and registrants should avoid presenting voluntary disclosures in a manner that could suggest otherwise. We expect that the clarity of a
registrant's election disclosure would help investors calibrate the assurance status of the information they
receive over the course of the reporting cycle.
We also believe audit committees should be attentive to the disclosure implications of a semiannual election. The decision to elect semiannual reporting should not be treated solely as a management cost-
reduction decision. It should be reviewed through the lens of investor expectations, ownership structure,
analyst coverage, credit obligations, covenant requirements, voluntary disclosure practices, internal reporting capacity, and disclosure controls.
A related and currently unresolved question concerns the role of independent auditors in connection with
quarterly information and any voluntary interim disclosures made by semiannual filers. PCAOB AS 4105
governs reviews of interim financial information, but it is calibrated to financial statements filed quarterly.
Under a semiannual regime, audit committees that wish to continue to obtain review-level assurance from their independent accountants on quarterly information will face questions about which professional
standards apply and what engagement forms are available. Currently, there is no clear mechanism for
auditors to issue an opinion on any information set that is short of a full set of financial statements and
footnotes.
While existing guidance on agreed-upon procedures and comfort letters may offer a partial framework,
many audit committee members with whom we have spoken would not find it sufficient. This matters because oversight of voluntary interim disclosures, including the reliability of non-GAAP reconciliations,
the appropriateness of estimated GAAP figures, and the consistency of operating metrics is a highly important investor protection mechanism available under any periodic reporting cadence and provides a

level of comfort that many audit committees will continue to desire. This factor could limit the number of
registrants who are willing to opt for semiannual reporting.

Recommendation 11: Preserve governance, assurance, certifications, and disclosure integrity.

The Commission should preserve reviewed interim financial statements, management certifications, disclosure controls, audit committee and disclosure committee oversight, and error-correction obligations
as central safeguards under any interim reporting cadence.

Recommendation 12: Address auditor procedures for voluntary interim information.

The Commission should encourage the PCAOB to ensure that adequate professional standards exist to
support the assurance needs of audit committees and investors under a semiannual reporting regime. It
should address whether AS 4105 (Reviews of Interim Financial Information) applies to or provides a workable framework for voluntary quarterly financial information that does not represent a set of financial
statements, including footnotes, and is furnished but not filed. Audit committees seeking comfort on the
reliability of quarterly information that forms the basis for voluntary reporting to the markets will need a
clear and practically available engagement framework under existing, new, or updated PCAOB guidance.

XI. Implementation Considerations

A. Election and Governance Review

As we outlined earlier, we support an optional and reversible election. We do not recommend restricting
eligibility through bright-line quantitative thresholds such as market capitalization, revenue, or accelerated
filer status. We also recognize that financial or operational circumstances could prompt a desired filing
frequency change, including M&A, growth stage, debt funding requirements and changes in peer practices. Instituting thresholds would be arbitrary and may exclude precisely the companies for which
reporting burden is most significant. A governance-reviewed (e.g., audit committee) and disclosed election mechanism is more flexible and more consistent with investor protection than a threshold-based
screen.

The Commission should, however, require clear disclosure of the election and should encourage registrants to explain their rationale for making or changing a previous election in the audit committee
report. Such disclosures need not be extensive, but investors should understand why the registrant believes semiannual reporting or a change in reporting frequency is appropriate in light of its investor base, voluntary disclosure practices, internal reporting processes, business model, and market expectations.

B. Comparability Concerns Should Not Be Overstated

Concerns have been raised regarding comparability across registrants that elect different reporting frequencies or between U.S. semiannual filers and quarterly filers. These concerns are legitimate but
should not be a threshold obstacle to an elective framework.

We also recognize a related but distinct concern: that a market in which registrants report on different

cadences could make comparisons across the public company universe more challenging broadly, beyond any single registrant's relationship to its immediate peers.
Differences in reporting frequency and timing are not unprecedented. Foreign private issuers have long
been permitted to report on a semiannual basis under home-country practice, and fiscal year-ends already vary across registrants and peers, producing timing differences that investors and analysts routinely address. Information asymmetry across companies in the same sector is an existing feature of
capital markets, not a novel condition created by this proposal.
We do not believe this concern should be a basis for declining to adopt an elective framework. Clear disclosure of a registrant's election, consistently presented and readily identifiable, allows investors and
analysts to account for reporting cadence in the same way they already account for differing fiscal year-
ends, differing accounting policies within GAAP, consequences of changes in the scope of the reporting
entity as a result of inter-period M&A activity, and differing levels of voluntary disclosure across registrants. The Commission's monitoring framework, discussed below, would allow it to assess, as adoption proceeds, whether the resulting mix of reporting cadences across registrants has had the effects some commenters may anticipate, and to consider further guidance if warranted.
When comparability with quarterly-reporting peers is important to a registrant's investor base, that consideration itself becomes part of the fact-specific calculus. The registrant may retain quarterly reporting or continue voluntary quarterly updates. This is the elective framework operating as intended,
not a defect requiring a uniform mandate.

C. Credit Agreements, Covenant Reporting, and Contractual Constraints
Companies with significant credit market obligations, including revolving credit facilities, covenant-based
debt agreements, or other financial arrangements requiring quarterly financial information, may face contractual constraints on a semiannual election. Rather than embedding these constraints as a formal
eligibility barrier, the Commission should acknowledge them in final rule guidance as one of the considerations a registrant may weigh in deciding whether to elect semiannual reporting. Credit markets
and contractual counterparties can require quarterly information where necessary.
D. Monitoring Framework
The Commission should monitor adoption patterns and investor impacts over time. We recommend a
structured review within two to three years after implementation. That review should consider adoption
rates, issuer size and industry characteristics, voluntary quarterly disclosure practices, investor feedback,
analyst coverage effects, bid-ask spreads, credit spreads, cost-of-capital indicators, restatement or error-
correction trends, and whether semiannual filers maintain adequate current reporting practices.
The Commission should also evaluate whether Form 10-S filings become genuinely more analytical and
better organized than Form 10-Q filings, or whether registrants merely reproduce Form 10-Q content at a
semiannual cadence. The success of the proposal should be measured not only by reduced filing count

or issuer cost savings, but by whether the remaining filings become more decision-useful.
As part of this monitoring, the Commission may also wish to consider whether Form 10-K should clearly
present second-half results and analysis for semiannual filers so that investors do not need to infer second-half performance by subtracting first-half results from annual totals.

E. Coordination With Regulation S-K Modernization

Finally, we recommend that the Commission coordinate final rules or interpretive guidance for Form 10-S
with broader disclosure modernization efforts. The same principles apply across Form 10-K, Form 10-Q,
and Form 10-S: materiality as the organizing principle, layered disclosure, management-focused MD&A,
structured presentation, evergreen versus evolving risk factors, technology-enabled navigation, and plain-English communication. The complexity and repetition that characterize periodic reporting are partly
the result of form-by-form accretion over many decades. A coherent cross-form modernization initiative
would produce better outcomes than piecemeal changes.

Recommendation 13: Adopt a practical implementation and review framework.

The Commission should preserve flexibility, optionality and reversibility, require clear election disclosure,
avoid unnecessary bright-line eligibility restrictions, acknowledge contractual constraints, coordinate with
Regulation S-K and filer status rulemaking, and conduct a structured post-implementation review within
two to three years. Such review should specifically evaluate investor outcomes, voluntary disclosure practices, comparability effects, analyst coverage, market liquidity, and registrant election patterns.

Conclusion

The Commission's reassessment of the quarterly reporting framework reflects appropriate recognition
that capital markets, investor behavior, technology, and disclosure practices have changed substantially
since 1970. We support the proposal's optional approach and believe that a single mandatory reporting
cadence cannot optimally serve the diversity of public companies and investors in modern U.S. markets.

At the same time, cadence reform should not be viewed as an end in itself. The proposal should be judged not merely by whether it reduces the number of filings, but by whether it improves the quality, organization, and decision-usefulness of the information investors receive. If paired with a redesigned
Form 10-S, modernization of Form 10-Q, a robust Form 8-K current reporting framework, and the disclosure effectiveness enhancements outlined in this letter, the proposal could mark a significant advance in the U.S. disclosure system.

Clearer, more analytical disclosure serves investors better than voluminous, repetitive disclosure, regardless of filing frequency. We accordingly urge the Commission to use this rulemaking as part of a
broader effort to modernize interim reporting architecture, without compromising the rigor, comparability,
accountability, and investor protection that have long distinguished the U.S. disclosure system.

We appreciate the Commission's consideration of these views and would welcome the opportunity to engage further with Commission staff on any aspect of our comments.

Respectfully submitted,

Neri Bukspan Marc Siegel
Neri Bukspan Marc Siegel
Co-Founder and Executive Advisor Co-Founder and Executive Advisor
Metrix Advisory LLC Metrix Advisory LLC
neri@metrixadvisory.com marc@metrixadvisory.com
www.metrixadvisory.com

Appendix A – Modern Interim Reporting Framework

Reporting Component	Purpose	Recommended Treatment
Annual report / Form 10-K	Comprehensive baseline	Full audited financial statements, full footnotes, complete MD&A, risk factors, business description, controls, governance, goals/KPIs/Guidance and long-term strategy disclosures.
Form 10-S	Semiannual reviewed update	Material developments since annual report; reviewed interim financial statements; management-focused MD&A; driver analysis; liquidity and capital allocation update; material strategic, financial and operational updates, material risk changes; cross-references to stable annual disclosures, related metrics and KPIs.
Form 10-Q	Quarterly reviewed update for registrants retaining quarterly reporting	Modernized using same principles as Form 10-S: less repetition, more analysis, clearer cross-referencing, and more disciplined materiality application.
Form 8-K	Current reporting anchor	Filed disclosure of material events and developments between periodic reports; material updates; key investor protection mechanism under any cadence.
Voluntary updates	Market-based communication	Earnings releases, investor presentations, KPIs and operating metrics, subject to Regulation FD, non-GAAP guidance, and disclosure controls appropriate to significance.

Appendix B – Illustrative Form 10-S Architecture

1. Plain-English Management Summary

Concise summary of the most material developments during the six-month period and where to find supporting analysis.

2. Performance Driver Dashboard

Table or bridge showing key drivers of revenue, margins, operating income, cash flows, liquidity, segment results, and relevant KPIs.
3. Financial Statements
Reviewed interim financial statements prepared in accordance with applicable Regulation S-X requirements.
4. Layered Notes
Stable accounting policies cross-referenced to the annual report; period-specific composition updates;
key estimates and judgments updated where material.
5. MD&A
Analytical discussion of what happened, why it happened, how trends evolved, liquidity and capital allocation implications, and management's outlook.
6. Risk Updates
Emerging, evolving, or materially changed risks since the annual report, with cross-reference to stable
annual risk disclosure.
7. Controls and Certifications
Disclosure controls, internal control updates as required, and applicable management certifications.
8. Exhibits and Cross-References
Clear navigation, tagging, and links to annual baseline disclosures and current reports where relevant.

Appendix C – Crosswalk to Disclosure Modernization Principles9
Modernization Principle Application to Semiannual Reporting
Materiality as organizing principle Focus Form 10-S on material developments and
decision-useful updates, not checklist completion.
Layered disclosure Separate stable annual baseline disclosures from
period-specific updates and judgment-intensive
information.
Management-focused MD&A Organize discussion around how management
evaluates performance, liquidity, risk, and capital
allocation.
Bridge and tabular presentation Use structured tables to explain drivers of change
and reduce repetitive narrative.
Evergreen versus evolving risks Cross-reference stable risks; update emerging or
materially changed risks.
Modular and navigable reporting Use cross-references, hyperlinks, tagging, and
plain-English summaries to improve usability.
Governance accountability Support materiality and reporting cadence
judgments through management, audit
committee, and disclosure committee processes.
9 See Metrix Advisory Regulation S-K Comment Letter

APPENDIX D – Comment Questions Crosswalk to Metrix Advisory Comment Letter
This appendix maps numbered request for comment questions (abbreviated) to the relevant section(s) of
the Metrix Advisory comment letter and any related recommendation. Questions not included are not specifically addressed in the letter.
Comment Letter Section
Request for Comment Question Summary Metrix Advisory
Response
Addressed and If Applicable

Related Recommendation

Q1. Should companies have this option, or should all companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?

Metrix Advisory supports affording companies this election rather than mandating a uniform reporting frequency. Companies more likely to elect semiannual reporting include those with concentrated, long-term-oriented, or closely-held ownership; lower analyst coverage or trading liquidity; more mature or stable operating profiles; and less frequent capital-markets activity. Companies with broad retail ownership, higher analyst coverage, or frequent capital-raising needs are more likely to retain quarterly reporting or continue voluntary quarterly updates. Metrix Advisory does not expect adoption to be uniform across industries; sectors with longer operating or investment cycles and established voluntary disclosure practices may see comparatively higher adoption, though actual patterns are best assessed through the post-implementation monitoring framework described in Section XI.D.

Overview; Section XI.A (Implementation Considerations — Election and Governance Review); Recommendations 1 and 13.

Q2. Should we instead require all companies to file semiannual reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual reporting, with the option to file quarterly reports, lead to more companies

Metrix Advisory does not recommend mandatory semiannual reporting.

Consistent with the Commission's
longstanding principles-based
approach to disclosure regulation, an
elective framework is preferable
because registrants differ materially in
size, stage of development, business
model, capital intensity, ownership
Overview; Recommendation 1.

Request for Comment Question electing to forgo quarterly
reporting?
Q3. Should the option for
semiannual reporting be available
only for Exchange Act reporting
companies that satisfy certain
criteria? If so, what criteria should
be imposed and why? Should the
Commission consider a pilot
program to permit optional
semiannual reporting for a subset
of reporting companies? What
types of companies should be
included in the pilot program?
Q4. Should any types of
companies that currently file Form
10-Q be excluded from the option
of electing semiannual reporting,
such as business development
companies?
Q6. Would semiannual reporting
have an impact on investors'
ability to compare same-company

Summary Metrix Advisory
Response
structure, analyst coverage, retail
ownership, debt obligations, covenant
requirements, and reporting maturity,
such that a uniform cadence would not
optimally serve every registrant or
investor base. A mandatory approach
paired with an option to revert to
quarterly reporting would functionally
resemble the proposed elective
framework while adding an
unnecessary compliance overlay, and
Metrix Advisory does not expect it
would meaningfully change adoption
patterns relative to a direct elective
structure.
Metrix Advisory supports availability of
semiannual reporting to all Exchange

Act reporting companies without mandatory bright-line eligibility restrictions, while acknowledging that registrant-specific factors will inform appropriate elections.

Metrix Advisory does not recommend categorical exclusions. Registrant-specific factors, including investor base, analyst coverage, credit obligations, and voluntary disclosure practices, should inform the election decision through a governance-reviewed disclosure process.

Metrix Advisory acknowledges this concern but notes that differences in reporting cadence are not

Comment Letter Section Addressed and If Applicable Related Recommendation

Section XI.A (Implementation Considerations); Recommendation 13.

Section XI.A (Implementation Considerations); Recommendation 13.

Section XI.B (Comparability Concerns Should Not Be

Request for Comment Question performance over time? Why or why not?

Q7. What effect would the proposal have on investors' ability to compare the relative peer company financial performance of a quarterly filer to a semiannual filer?

Q8. Should the check box indicating a company has elected semiannual reporting be added to registration statements and annual reports as proposed?

Q10. Should companies be required to continue semiannual reporting for the rest of the fiscal year in which the election was made? Should there be limitations on switching frequency?

Q13. Is a new Form 10-S needed? Should there be one form for all interim reports, regardless of whether they are for a fiscal quarter or a semiannual period?

Summary	Metrix Advisory Response
unprecedented (foreign private issuers, differing fiscal year-ends) and investors already navigate such variation. Clear election disclosure and modernized Form 10-S content can mitigate comparability concerns.	Metrix Advisory acknowledges comparability concerns but views them as manageable. Registrants whose investor base requires comparability with quarterly peers can retain quarterly reporting or continue voluntary quarterly updates. The elective framework is designed to accommodate this variation.
	Metrix Advisory supports clear election disclosure. The Commission should require clear disclosure of the election and encourage registrants to explain their rationale in light of their investor base, voluntary disclosure practices, and business model.
	Metrix Advisory supports optionality and reversibility without unnecessary bright-line restrictions. The Commission should preserve flexibility while requiring clear disclosure of the election and its rationale.
	Metrix Advisory supports a new Form 10-S and recommends it be designed as a genuinely improved interim report, organized around material developments since the annual report, management-focused MD&A, structured bridge analyses, and layered disclosure rather than merely extending the Form 10-Q model over
Comment Letter Section Addressed and If Applicable Related Recommendation Overstated); Recommendation 13.	
Section XI.B (Comparability Concerns Should Not Be Overstated); Recommendation 13.	
Section XI.A (Election and Governance Review); Recommendation 13.	

Section XI.A (Implementation Considerations — Election and Governance Review); Recommendation 13. Sections I (Content Before Frequency), II (Interim Reporting as an Update to the Annual Report), V (Modernizing MD&A); Recommendations 1, 2, 3 and 6.

Request for Comment Question Summary Metrix Advisory Response

six months. However, Metrix Advisory also believes that Form 10-Q content principles should be aligned with those of Form 10-S.

Q14. Should Form 10-S require narrative or financial information that differs from what is required in Form 10-Q?

Metrix Advisory recommends that Form 10-S be designed around an update model: material changes since the annual report, management-focused MD&A, structured bridge analyses, evergreen risk cross-referencing, and plain-English navigability, not a simple extension of the current Form 10-Q compliance-based approach over a longer period. Importantly, Metrix Advisory also supports a commensurate Form 10-Q redesign.

Q15. As an alternative to optional semiannual reporting, should we revise the disclosure requirements of Form 10-Q to reduce burden?

Metrix Advisory recommends that the Commission treat this proposal as a catalyst for improving the interim reporting framework as a whole, including modernizing Form 10-Q for registrants that retain quarterly reporting. Content modernization should benefit both semiannual and quarterly filers, enhancing decision-usefulness while also reducing burden.

Q17. What impact would the proposed option to file semiannual reports have on

companies' ability to focus on business operations, growth, or long-term business strategies? Metrix Advisory cautions against overstating the relationship between filing frequency and long-term strategic behavior. Strategic planning horizons are determined by industry, capital intensity, governance, and business model, not primarily by the SEC filing calendar. Better disclosure of multi-horizon goals, progress against those goals, and related KPIs is the more direct lever.

Comment Letter Section Addressed and If Applicable	Related Recommendation
Sections I (Content Before Frequency), II (Interim Reporting as Update), V (Modernizing MD&A), IX (Retail Investors and Accessibility);	Recommendations 2, 3, 6, and 10.
Sections I (Content Before Frequency), II (Interim Reporting as an Update to the Annual Report);	Recommendations 2 and 3.
Section VIII (Short-Termism, Time Horizons, Capital Allocation);	Recommendation 9.
Request for Comment Question Q18. What is the likelihood that companies electing semiannual reporting will continue to issue quarterly earnings releases? Would this practice create new investor protection concerns?	
Q20. Should there be a new requirement for semiannual filers that announce earnings for first or third quarters — that financial information in any such earnings release be reviewed by an independent public accountant?	
Q22. Would the option for semiannual reporting result in an overall reduction in material information for investors? Would	

Form 8-K and Regulation FD provide sufficient offsetting information?

Summary Metrix Advisory Response

Metrix Advisory expects many semiannual filers to continue voluntary quarterly updates including earnings releases. The Commission should preserve and not disincentivize this practice. Voluntary updates, while useful, are not substitutes for reviewed periodic filings and should be clearly labeled accordingly.

Metrix Advisory does not recommend a mandatory quarterly earnings-release requirement or mandatory independent-accountant review of voluntary quarterly updates. The Commission should preserve registrant flexibility and avoid recreating the quarterly reporting burden through a new vehicle.

Metrix Advisory recognizes that markets already benefit from a continuous flow of information, reaching them well outside the rhythm of the SEC's filing calendar. Metrix Advisory believes that information frequency and disclosure channel governance should be addressed holistically in light of how today's markets actually function, rather than treated as synonymous with periodic filing frequency. Metrix Advisory acknowledges this concern but views Form 8-K and Regulation FD as important safeguards that apply regardless of filing cadence. The continuous disclosure ecosystem, including voluntary updates, earnings releases, and Form 8-K, already provides substantial information between periodic filings. The quality

Comment Letter Section Addressed and If Applicable Related Recommendation

Sections IV.B (Voluntary Interim Disclosure), VI (Non-GAAP Measures and KPIs), X (Governance and Assurance);

Recommendations 5, 7, and
11.
Sections IV.B (Voluntary
Interim Disclosure Already
Exists and Should Be
Preserved), VII (Form 8-K), X
(Governance and Assurance);
Recommendations 5, 8, and
11.
Sections IV (Periodic
Reporting in a Continuous
Disclosure Environment), VII
(Form 8-K); Recommendations
5 and 8.
Comment Letter Section
Request for Comment Question Summary Metrix Advisory
Response
Addressed and If Applicable
Related Recommendation
and modernization of the remaining
periodic filings is the more important
reform.
Q23. With semiannual reporting,
would there be an impact on
investors as a result of less
frequent certifications by
management relating to internal
controls and disclosure controls?
Metrix Advisory recommends that
reviewed interim financial statements,
management certifications, disclosure
controls, and audit committee
oversight remain central safeguards
under any interim reporting cadence. A
semiannual election should not create
a gap in controls or accountability.
Section X (Governance,
Certifications, Assurance, and
Disclosure Integrity);
Recommendation 11.
Q24. Would the nature and extent
of independent public accountant
review procedures change
depending on whether the review
is over a semiannual or quarterly
period?
The nature and extent of review
procedures may differ for semiannual
periods. PCAOB AS 4105 governs
reviews of interim financial information
and is calibrated to filed quarterly
financial statements. Under a

semiannual regime, audit committees may continue to seek auditor review, comfort, or other procedures over quarterly information that provides the basis for voluntary quarterly earnings releases, estimated GAAP figures, or non-GAAP presentations. Questions exist about which professional standards apply and what engagement forms are available for quarterly financial information that is less than a complete set of financial statements and footnotes. Existing agreed-upon procedures and comfort-letter frameworks may offer a partial answer. The Commission should consider coordinating with the PCAOB to address whether AS 4105 applies to voluntary interim information, and whether new or updated PCAOB guidance is warranted so that registrants are not constrained from Section X (Governance, Certifications, Assurance, and Disclosure Integrity); Recommendation 12.

Request for Comment Question Q25. Would companies that elect semiannual reporting retain their independent public accountant to perform a review of financial statements at the end of each quarter to support quarterly earnings releases?

Q26. For semiannual filers, what impact would a shift to semiannual reporting have on disclosure controls, internal control over financial reporting, and independent public accountants' annual audit approach?

Q27. Would there be reduced securities analyst coverage of Exchange Act reporting companies that elect semiannual reporting?

Q28. Would the proposal have any impact on a semiannual filer's application of relevant accounting standards? Are any changes to accounting standards necessary?

Summary	Metrix Advisory Response
opting into semiannual reporting due to the lack of availability of assurance over quarterly information without the creation of full financial statements and footnotes.	Metrix Advisory expects this to vary based on registrant circumstances. The Commission should provide interpretive clarity so registrants can make informed decisions without uncertainty regarding non-GAAP reconciliation or review obligations deterring voluntary quarterly updates. Metrix Advisory recommends that existing annual controls attestations and audit scope continue to cover the full annual period regardless of interim filing frequency. Registrants should remain responsible for maintaining disclosure controls and internal controls throughout the year.
Metrix Advisory acknowledges analyst coverage may be affected for some registrants and notes that the monitoring framework should track this. Registrants with thin coverage may rely more heavily on formal filings, reinforcing the importance of designing Form 10-S around clarity, navigability, and plain-English summaries.	
Metrix Advisory observes that the proposal raises important U.S. GAAP compatibility questions. As an example, current ASC 270-10-45-1 conditions its comparative presentation framework on quarterly reporting. FASB's ASU 2025-11 (issued	

Comment Letter Section Addressed and If Applicable Related Recommendation
Sections VI (Non-GAAP Measures, KPIs, and Management Metrics), Section X (Governance, Certifications, Assurance, and Disclosure Integrity); Recommendations 7 and 12.
Section X (Governance, Certifications, Assurance, and

Disclosure Integrity);
Recommendations 11 and 12.
Sections IX (Retail Investors,
AI, and Disclosure
Accessibility), XI.D (Monitoring
Framework);
Recommendations 10 and 13.
Section III (U.S. GAAP
Considerations);
Recommendation 4.
Comment Letter Section
Request for Comment Question Summary Metrix Advisory
Response
Addressed and If Applicable
Related Recommendation
December 8, 2025; effective for public
business entities for annual periods
beginning after December 15, 2027)
removes this specific requirement from
ASC 270, though Regulation S-X
separately continues to require
comparable information for SEC
registrants. In addition, several GAAP
standards reflect quarterly reporting
illustrations or assumptions, including
the AETR methodology under
ASC 740-270, earnings per share
under ASC 260, derivatives and
hedging under ASC 815, pension cost
components under ASC 715, and
equity method lag conventions under
ASC 323, that may warrant FASB
guidance or amendment in a
semiannual context. The Commission
should encourage the FASB to explore
these consequential amendments
before the final rule takes effect and
align effective dates accordingly.
Furthermore, the FASB, SEC, and
PCAOB should provide guidance and
encouragement to registrants to apply
the materiality concept of ASC 105 to
all interim reporting disclosure
requirements such that registrants do
not feel compelled to include
immaterial disclosures.
Q30. Should we require second
semiannual period financial
information (for semiannual filers)
or fourth quarter financial
information (for quarterly filers) to
be included in Form 10-K?

Metrix Advisory recommends that the Commission consider whether Form 10-K should clearly present second-half results and analysis for semiannual filers so investors do not need to infer second-half performance by subtracting first-half results from annual totals. However, consistent with the concept of an “update,” that Section XI.D (Monitoring Framework); Recommendation 13.

Request for Comment Question Q31. What impact would optional semiannual reporting have on company insider trading policies, including trading windows?

Q32. Would there be an increased risk of insider trading at companies that elect to report on a semiannual basis?

Q37. What impact would the proposal have on the ability of semiannual filers to conduct public offerings?

Q48. What would be the benefits to investors from reporting companies' flexibility to file semiannual reports instead of quarterly reports?

Summary Metrix Advisory Response

guidance may be similar to what is now required for a fourth fiscal quarter.

Metrix Advisory views insider trading controls as analytically distinct from filing frequency. Insider trading policies, trading blackout periods, and Rule 10b5-1 plan operation are governed by existing compliance frameworks that operate continuously and independently of the periodic filing calendar.

Metrix Advisory does not view a semiannual interval as meaningfully changing the risk of insider trading. The gap between event occurrence date, period-end and filing already exists under quarterly reporting; existing information-handling frameworks are designed to address

this vulnerability. The key is the design and operation of disclosure controls, not filing frequency.
Metrix Advisory notes that registrants conducting capital markets transactions may continue to include quarterly or more recent financial information in registration statements based on market practices or liability considerations.
Metrix Advisory supports the optional semiannual framework and notes that if coupled with the disclosure enhancement recommendations outlined in its letter, investor benefits include better-organized, more analytical filings that focus on material developments. Metrix Advisory notes

Comment Letter Section Addressed and If Applicable Related Recommendation

Sections VII.B (Confidential Information and Information-Handling Controls), VIII.C (Trading Windows, Insider Trading Controls); Recommendation 9.

Sections VII.B (Confidential Information), VIII.C (Trading Windows, Insider Trading Controls); Recommendation 9.

Section XI.B (Comparability Concerns); Recommendation 13.

Sections I (Content Before Frequency), Executive Summary; Recommendations 1 and 2.

Request for Comment Question Summary Metrix Advisory Response

that the primary benefit to investors lies in content modernization, not merely frequency reduction.

Q49. What would be the costs to investors from providing reporting companies with flexibility to file semiannual reports instead of quarterly reports?

Metrix Advisory acknowledges potential costs including information asymmetry and reduced comparability, particularly for retail investors and

companies with thin analyst coverage. These risks are mitigated by Form 8-K, Regulation FD, voluntary interim updates, and Form 10-S content modernization.

Q54. Are there capital market factors that would limit a reporting company's ability to switch to semiannual reporting?

Metrix Advisory notes that companies with pertinent credit market obligations, including revolving credit facilities and covenant-based debt agreements requiring quarterly financial information, may face contractual constraints. These should be acknowledged in guidance as relevant considerations rather than formal eligibility barriers.

Q56. If the proposal were to reduce securities analyst coverage of semiannual filers, what effect would this have on investors and companies?

Metrix Advisory recommends the Commission's monitoring framework track analyst coverage effects post-implementation and consider this in its structured review within two to three years after adoption.

Q57. What impact would the proposal, including the proposed option to file interim reports on a semiannual basis and the proposed financial statement rule changes, including to age of financial statement rules, have on the ability of semiannual filers to conduct public offerings?

Metrix Advisory notes that registrants may continue to provide quarterly or more recent financial information in Securities Act registration statements based on market practices or liability considerations, potentially offsetting some cost savings.

Comment Letter Section Addressed and If Applicable Related Recommendation

Sections IV (Periodic Reporting in a Continuous

Disclosure Environment), IX
(Retail Investors, AI, and
Disclosure Accessibility);
Recommendations 5 and 10.
Section XI.C (Credit
Agreements, Covenant
Reporting, and Contractual
Constraints); Recommendation
13.
Section XI.D (Monitoring
Framework); Recommendation
13.
Section XI.B (Comparability
Concerns); Recommendation
13.
Comment Letter Section
Request for Comment Question Summary Metrix Advisory
Response
Addressed and If Applicable
Related Recommendation
Q58. Would a company's
valuation or cost of capital differ
based on whether it is a quarterly
or semiannual filer?
Metrix Advisory recommends the
Commission's post-implementation
monitoring framework evaluate cost-of-
capital indicators as part of its
structured review. The letter does not
take a position on the direction or
magnitude of any such difference,
particularly given the range of other
information available to investors and
each company's ability to calibrate its
disclosure frequency to its business
model, investor base, and peer
practices.
Section XI.D (Monitoring
Framework); Recommendation
13.

Neuberger Berman Group LLC — Jul 2, 2026
July 2, 2026
Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: File Number S7-2026-15, Semiannual Reporting

Dear Ms. Countryman:

Thank you for the opportunity to comment on the Securities and Exchange Commission's ("SEC" or, the "Commission") rule proposal titled "Semiannual Reporting," File Number S7-2026-15, May 7, 2026 ("Proposed Rule").

Founded in 1939, Neuberger is a global, independent, employee-owned investment manager. The firm manages almost $567 billion1 across a range of strategies – including equity, fixed income, private equity, real estate and hedge funds – on behalf of institutions, financial advisors, and individual investors globally. With more than 750 investment professionals and approximately 2,900 employees in total, Neuberger has built a diverse team of individuals united in their commitment to delivering compelling investment results for our clients over the long term.

As an active manager, we believe transparency and communication between companies and investors is critical to functioning markets. U.S. capital markets are widely regarded as among the deepest, most liquid, and most efficient in the world, and the quality, frequency, and reliability of public company disclosure have been central to that strength. While quarterly reporting is not the only reason U.S. markets function well, it is consistent with a disclosure framework that has supported investor confidence, efficient price discovery, and broad participation in public markets.

Below is an executive summary of the views outlined in this letter:

- We believe companies should continue to provide quarterly disclosure that supports transparency, accountability, and long-term investment analysis.

1 As of March 31, 2026.

- We support efforts to improve public company disclosure and reduce low-value or duplicative reporting, but reducing reporting frequency alone is not the appropriate response to short-termism.
- Quarterly reporting supports transparency, accountability, comparability, price discovery, and investor confidence; these benefits should be preserved even if companies are permitted to report semiannually.
- If companies elect semiannual reporting, they should maintain predictable interim updates, including disclosure of core financial results, key business metrics, management commentary, material risk updates, and regular shareholder dialogue.
- The Commission should focus on better disclosure, not simply less disclosure—emphasizing material, comparable, business-specific information that helps investors assess strategy, capital allocation, risk, and long-term value creation potential.
- The Commission should clarify safe harbor protections to encourage good-faith forward-looking disclosure on strategy, objectives, assumptions, risks, and capital allocation.
- Any reporting-frequency reform should be coordinated with broader disclosure modernization efforts to avoid investors receiving less information, less often, and in a less comparable form.

We believe companies should continue to provide quarterly disclosure that supports transparency, accountability, and long-term investment analysis. It is important to distinguish between reporting quarterly and thinking quarterly: a regular cadence of decision-useful information does not require companies to manage for short-term results, but it does help investors assess progress against long-term strategy, capital allocation, risk management, and operating performance. Where companies elect to move to semiannual reporting, we expect them to preserve the most valuable elements of the quarterly framework through predictable interim updates, including core financial results, consistent segment-level and business-specific metrics, meaningful management commentary on material drivers and risks, and regular opportunities for

shareholder dialogue. Maintaining an active engagement cadence with shareholders between formal reporting periods will be especially important to address emerging issues, provide context around material developments, and preserve accountability. The objective should not be less disclosure, but better disclosure: focused on materiality, tailored to the business model and operating cycle, and sufficient to maintain investor confidence, comparability, and market discipline.

An Opportunity for Reflection, Not Reduction

The Proposed Rule to permit optional semiannual reporting in lieu of quarterly Form 10-Q filings marks a significant inflection point for U.S. capital markets and the first potential change to reporting frequency in over five decades. As long-term focused, active fundamental investors, we do not view the proposal as a binary choice between more or less disclosure, but as an opportunity for boards and management teams to reassess the quality, relevance, and decision-usefulness of the information they provide to shareholders.

While we recognize concerns that quarterly reporting may encourage short-termism and earnings management at the expense of focusing on long-term value creation, we also caution against overcorrection and the risk of abandoning the valuable disclosure practices and accountability mechanisms that have long supported market discipline, comparability, and timely accountability, as well as informed stewardship and capital allocation by long-term investors. A move to semiannual reporting could also increase market volatility by lengthening the interval between standardized public disclosures, thereby increasing information asymmetry and the likelihood that investors respond more sharply to earnings surprises, selective voluntary updates, or other interim market signals.

We strongly support efforts to reduce short-termism. However, we believe a more effective response is to encourage companies to provide clearer information on the metrics, milestones, and assumptions that are most relevant to their long-term strategy, rather than simply reducing the frequency of required reporting.

This is particularly important in a period of rapid technological change, including the increasing relevance of artificial intelligence and broader digital transformation to corporate strategy and performance. As business models, competitive dynamics, and sources of value evolve, investors need timely, decision-useful information to assess whether companies are adapting effectively. Where AI affects customer economics, productivity, capital allocation, or competitive positioning, clear disclosure of relevant metrics and management's assessment of progress are critical to improve market understanding.

To further promote more open investor-issuer dialogue, we encourage the Commission to consider clarifying or strengthening the existing safe harbor framework for forward-looking statements. Despite the protections provided under current frameworks, perceived litigation risk continues to discourage companies from providing substantive disclosure regarding strategy, long-term objectives, and capital allocation, particularly amid heightened uncertainty driven by technological disruption. The Commission should reaffirm that good-faith, well-supported forward-looking disclosures, when appropriately contextualized with meaningful assumptions and risk factors, should not subject issuers to undue liability, while preserving accountability for statements that are materially misleading.

Elements of Quarterly Reporting Worth Keeping

Any shift toward semiannual reporting should preserve those benefits through richer, more focused interim communication, including timely financial updates, meaningful management commentary, risk transparency, and sustained shareholder engagement. While certain elements of quarterly reporting remain essential to decision-usefulness and should be preserved regardless of frequency, other elements can and should be

improved which can be achieved by reducing noise, strengthening linkage to strategy, and tailoring content to specific business models and operating cycles.

The value of quarterly reporting lies in the discipline, transparency, and market infrastructure it reinforces. We encourage companies that are considering semiannual reporting to identify which elements of the quarterly framework remain essential to investor confidence and preserve them through other predictable mechanisms where needed.

We view the following components as particularly important:

1. Complete, structured financial statements. Basic financial statements (income, balance sheet, cash flow) on a quarterly cadence are the lifeblood of fundamental analysis. These data points inform valuation models, trend analysis, and peer benchmarking. Even if full 10-Qs are optional, companies should still provide regular financial results (e.g., via earnings releases) to avoid long gaps in data. Less frequent reporting does not reduce the importance of these statements. However, it does increase the need for clarity and rigor when they are provided.

2. Segment information that reflects how the business is run. Detailed segment reporting and key performance metrics help investors evaluate multi-line businesses and compare peers. Companies should continue to provide segment-level and operational KPIs with consistency, even if formal filings are less frequent, to enable apples-to-apples comparisons across time and between competitors.

3. Meaningful MD&A focused on drivers, not repetition. Companies should preserve frequent MD&A updates, focusing on material changes and forward-looking commentary. MD&A is most valuable when it explains why results changed, how performance links to strategy, and what management sees ahead. Investors benefit from discussion of demand trends, competitive dynamics, cost drivers, and capital allocation decisions, not from restating tables already visible

4. 5. in the financials. A decision-useful MD&A should read as a candid explanation of business progress and challenges, not a compliance exercise.

Updates to material risks and uncertainties. Periodic risk disclosure should be dynamic. Investors value clarity on what has changed, which risks have intensified or receded, and how management is responding. While static, repetitive risk factor lists dilute attention and reduce credibility, tailored, current risk discussion enhances trust and decision-making.

Accountability mechanisms. Strong internal controls, governance oversight, and disciplined review processes are important foundations for reliable financial reporting and investor confidence. These mechanisms help reduce information asymmetry, support consistency in reported information, and reinforce the board's and management's accountability for disclosure quality. We do not view maintaining robust control and governance processes as a significant incremental burden for well-governed companies; rather, they are a core feature of sound financial reporting and should remain central to any revised reporting framework.

Enhancing Decision-Usefulness: Tailoring Disclosure to Business Models and Operating Cycles

Companies can improve usability and reduce reporting burden simultaneously by applying investor-focused materiality more rigorously and retiring boilerplate disclosures that add length without insight. In this context, materiality should encompass all financially material topics, including those related to financially material governance, social, and environmental risks and opportunities that may affect long-term value creation.

A key limitation in the quarterly reporting debate is the assumption that all businesses generate decision-useful information on the same cadence. In practice, however, business models and operating cycles vary significantly, and disclosure frameworks should be flexible enough to reflect those differences while preserving the comparability investors need.

- Capital-intensive, long-cycle businesses (e.g., infrastructure, aerospace, utilities) benefit from disclosure focused on backlog, project milestones, returns on invested capital, and regulatory or contractual developments. Quarter-to-quarter earnings volatility is often less informative than progress against long-term investment theses.
- Asset-light or platform businesses (e.g., software, marketplaces) often generate meaningful operating data at a faster pace. Here, regular updates on unit economics, retention, and scale efficiencies are central to valuation.
- Cyclical or commodity-exposed businesses should emphasize sensitivity analyses, cost structures, and balance-sheet resilience rather than point estimates.
- Seasonal businesses may warrant clearer framing around intra-year patterns so that interim results are interpreted appropriately.

Tailoring disclosures does not mean abandoning structure. Instead, it calls for emphasizing the information that best explains how a particular business creates value over time.

A Call to Return to Quality and Materiality

Quarterly reporting has long been a cornerstone of U.S. capital markets, supporting transparency, accountability, and efficient capital allocation. The case for reducing disclosure frequency as a means of promoting long-termism is unproven. What is clear is that disclosure quality can be improved.

The Commission should encourage issuers and boards to use this moment to reflect on how their disclosures serve investors who allocate capital with multi-year horizons. By preserving decision-useful elements, reducing noise, and tailoring disclosures to specific business models and operating cycles, companies can strengthen trust with long-term shareholders and support sustainable value creation, regardless of how often reports are filed.

Although this letter is focused on the Proposed Rule regarding semiannual reporting, we note that reporting frequency cannot be evaluated in isolation from the broader disclosure framework. If the Commission pursues separate reforms to modernize Regulation S-K or other public company disclosure requirements, those efforts should be coordinated to ensure that investors do not receive less information, less often, and in a less comparable form. We support efforts to reduce duplicative, boilerplate, or immaterial disclosure, but any modernization should preserve standardized, comparable, and decision-useful information that long-term investors rely on to assess strategy, governance, risk, capital allocation, and management accountability. In particular, materiality should remain anchored in the perspective of a reasonable investor, rather than narrowed to what an issuer determines is material to its own business, because investor-focused materiality is essential to preserving accountability, comparability, and confidence in public company disclosure. If reporting becomes less frequent while disclosure requirements also become less prescriptive, investors could receive less information, less often, and in a less comparable form. To the extent the Commission is also considering ways to reduce public company reporting burdens, any review of Sarbanes-Oxley implementation, including Section 404 compliance, should remain carefully tailored to issuer size, complexity, and risk profile, while preserving robust internal controls and investor confidence in the reliability of financial reporting.

We appreciate the opportunity to share our views and welcome further dialogue with the

SEC on this important matter.
Sincerely,
Joseph V. Amato
President and Chief Investment Officer, Equities

New York City Comptroller Mark Levine, Office of the NYC Comptroller — Jul 2, 2026
THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
MARK D. LEVINE
July 2, 2026
Via Electronic Submission
Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission 100 F Street, NE
Washington, DC 20549
Re: File Number S7-2026-15 — Semiannual Reporting
Dear Secretary Countryman:
As the Comptroller of the City of New York, I serve as investment adviser to, and custodian and a trustee of, the five New York City Pension Funds (the "NYC Funds"). The NYC Funds hold $329 billion in assets—invested in more than 3,000 U.S. public companies—on behalf of more than 700,000 active and retired workers, including teachers, firefighters, police officers, nurses, and sanitation workers.
I previously submitted comments to the Commission regarding potential reforms to Regulation S-K that included my concerns related to possible reductions in periodic reporting frequency that were then the subject of media reports. Now that the Commission is formally soliciting comment on semiannual reporting, I respectfully resubmit the discussion below for inclusion in the rulemaking record for File Number S7-2026-15.
While the Commission suggests that reducing reporting frequency may lessen managerial focus on short-term financial metrics and promote long-term value creation, I am concerned that the proposed rule could instead produce the opposite result by increasing informational opacity, decreasing market efficiency, and ultimately undermining sustainable capital formation.
Research consistently demonstrates that investors demand a premium to bear greater information risk. The Federal Reserve Bank of New York found that bonds issued outside the SEC reporting regime trade at spreads 30 to 50 basis points higher than comparable registered issuers, illustrating the measurable value investors place on mandatory public disclosure.1
Current market data from Barclays Credit Research confirms this persistent gap. Their March 2026 analysis of the 144A universe shows that even when adjusting for credit ratings, private-issuer debt trades 11 basis points wide to the SEC-registered universe.
1 9Anna Kovner & Chenyang Wei, The Private Premium in Public Bonds, Federal Reserve Bank of New York Staff
Report No. 553 (Mar. 2012, rev. Mar. 2014), available at
https://www.newyorkfed.org/medialibrary/media/research/staff_reports/sr553.pdf
DAVID N. DINKINS MUNICIPAL BUILDING • 1 CENTRE STREET, 5TH Floor • NEW YORK, NY 10007
PHONE: (212) 669-3500 • @NYCCOMPTROLLER
WWW.COMPTROLLER.NYC.GOV
Furthermore, with 81% of 144A debt concentrated in high-yield issuers, it is clear that lower disclosure standards are inextricably linked to higher risk and higher costs of capital.2
Although semiannual reporting would not eliminate the public disclosure regime, reducing the frequency of mandatory reporting moves issuers in the same direction by increasing the periods during which investors must value companies using increasingly stale information. Our outreach

to a broad range of the NYC Funds asset managers confirms that they overwhelmingly rely on quarterly filings to impose essential discipline on issuers and provide a reliable foundation for assessing performance.
Reducing disclosure frequency would increase the accumulation of undisclosed information and elevate the risk that stock prices may crash. While the dangers of stale data are most acute in rapidly evolving sectors like technology and energy, information lags create friction across all industries.
This friction likely results in a lower Sharpe ratio for equities. Because pension funds rely on risk-adjusted returns to set asset allocation, this sustained decline would necessitate reduced equity exposure, putting significant downward pressure on long-term returns and undermining the ability of funds to meet their obligations to beneficiaries.
I respectfully urge the Commission to carefully consider the effects of reduced reporting frequency on long-term investors, market transparency, and the cost of capital.
Sincerely,
Mark D. Levine
Comptroller, City of New York
2 Barclays Credit Research, The Private Eye (Mar. 18, 2026).
DAVID N. DINKINS MUNICIPAL BUILDING • 1 CENTRE STREET, 5TH Floor • NEW YORK, NY 10007
PHONE: (212) 669-3500 • @NYCCOMPTROLLER
WWW.COMPTROLLER.NYC.GOV

Nick Knappenberger — Jul 2, 2026
Subject: File No. S7-2026-15 From: Nick Knappenberger Keep quarterly reporting.

Nina Ethridge — Jul 2, 2026
Subject: File No. S7-2026-15 From: Nina Ethridge My question is why would you want to keep us in the dark?

Ofer Inbar — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ofer Inbar Cutting back on quarterly reporting and allow companies to report less frequently will increase corruption, and delay detection of fraud or other bad practices. Allowing companies to report only twice a year will only help insiders and the wealthy at the expense of regular investors, and if the SEC allows this it would be a clear sign that the current government is here to make the rich richer and screw everyone else.

Owen McClain — Jul 2, 2026
Subject: File No. S7-2026-15 From: Owen McClain Please continue to have companies earnings reports due quarterly. Distant stretches between financial reporting only makes it easier for companies to be disingenuous and fraudulent at the consumers expense. Without transparency consumers and stockholders will be on the short end of the stick with the information they're given on companies they engage or hold stock of. This is strictly a detriment to consumer and average American.

Pam Ottaway — Jul 2, 2026
Subject: File No. S7-2026-15 From: Pam Ottaway Do not change reporting requirements from quarterly for companies of any size. Letting any company report only every six months would increase the risk of fraud and manipulation. A lot of bad faith moves could go unseen in six months. Increasing the time between reporting would, I believe , make the market more volatile and could bring unwanted, unpleasant surprises to individual investors like me who are retired. Also, as an individual investor, I don't have the resources for the quantity and quality of research the large Wall Street firms use. I'm already at a disadvantage; this would make the playing field even more unlevel. I don't think this change would benefit the companies in the long run either as it could perhaps drive up their borrowing costs because of the lengthened time between reporting data.

Patricia Jones — Jul 2, 2026
Subject: File No. S7-2026-15 From: Patricia Jones Keep financial reporting for businesses and corporations quarterly. We the people are already underwater from this administrations inept financial plans. We cannot take anymore hits to our savings and retirement funds. The people who put you in office deserve better.

PATRICK THOMAS WEICHEL — Jul 2, 2026
Subject: File No. S7-2026-15 From: PATRICK THOMAS WEICHEL I am writing to express my strong opposition to the Commission’s proposal to allow public companies to reduce their interim financial disclosures from quarterly to semiannual reporting. At its core, investing is ownership. When individuals purchase shares in a public company, they are buying a piece of a business. As owners, they deserve regular, transparent, and timely communication from management. This proposal severely weakens the connection between public companies and their shareholders by creating extended windows of silence. Proponents of this change argue that semiannual reporting will reduce compliance costs. However, in an era dominated by advanced artificial intelligence and highly efficient automated data disclosure tools, the administrative burden of compiling quarterly figures is lower than ever. The marginal savings achieved by hiding data do not justify the massive loss in market transparency. Furthermore, proponents claim that moving to a twice-a-year schedule will alleviate short-term corporate pressures. This is a fundamental misunderstanding of market behavior. Short-termism stems from how market participants react to data, not from the availability of the data itself. Removing official reports will not make investors more patient; it will simply leave them less informed. A business operates every single day. Throughout any given six-month period, products are launched, major clients are won or lost, and corporate strategies either succeed or fail. Under the proposed rule, investors would be forced to wait half a year to receive official updates on these daily operational realities. Less transparency does not eliminate market uncertainty—it amplifies it. When financial results are finally disclosed after six months of silence, the information gaps will inevitably lead to larger corporate surprises, sharper market reactions, and heightened stock volatility. The SEC’s primary mission is to protect investors and maintain fair, orderly, and efficient markets. Reducing the flow of critical information directly undermines that mandate. For these reasons, I urge the Commission to withdraw this proposal and maintain the quarterly reporting framework that has successfully served the U.S. financial markets for decades. Sincerely, Patrick Weichel, Individual Investor

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Paula Hodges Consumer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Paula Hodges Keep quarterly reporting

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Personal Investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Personal Investor At a time when trust in institutions are at an historical low it seems like poor timing to discourage the open flow of information by mere half year disclosures especially given the incredible ease the internet provides individuals in being available to reach information in an effective manner. It would accelerate the breakdown in societal trust that we have been witnessing. It seems like the exact opposite of the mandate of the Securities and Exchange Commission to protect investors by ensuring fair markets. It reinforces the belief among the more cynical in our society that such markets are only for a few and could actually lead to a call for even more regulation in the system in the future. I would think the focus of the SEC would be more on how to better leverage such information for the use of all involved instead of trying to stem information flow to fewer periodical reports. Without such data people begin to distrust and disengage.

R. Wyland — Jul 2, 2026
Subject: File No. S7-2026-15 From: R. Wyland As a private investor I am concerned that extending reports to 6 months diminishes accountability. One could argue that cover-ups happen regardless, but there has to be some boundary. A 6 month accountability increases the complancy of those participating in fraudulent activities.

Ralph Hall — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ralph Hall To the Commission, I am writing to express my opposition to the proposed change in the frequency of required company financial disclosures from the current quarterly to the proposed semi-annual. If anything due to the age we live in of global connectivity information should be more readily available . I feel less data would make investors less confident possibly causing less investment or leaving stocks for other types. As a member of an investment club the quarterly data can help spot trends earlier and respond in a timely manner. If the data was now semi-annual we would be working with "old news" and fewer data points. Thank you for your consideration and await the outcome. Ralph G. Hall

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Rebekah Baker — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rebekah Baker It matters to know what companies are doing with the money I invest into them. We cannot go backwards and lose the accountability that makes companies be open about thier financial records. Keep the quarterly reporting and stop trying to cheap the system!!!

Rebekkah Carney Global Risk consultant — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rebekkah Carney Absolutely not. Corporations already have too much power and not enough accountability, and I have no interest in wasting the wealth of a nation on lack of oversight as we did several times in my lifetime even with quarterly reporting in place.

Retired investor Retired teacher — Jul 2, 2026
Subject: File No. S7-2026-15 From: Retired investor The proposed change in quarterly reporting serves only to return to an increase in fraudulent practices by unscrupulous corporations as has been proven by current law. Current quarterly reporting has, by any accounting I have seen or heard, reduced the opportunity of fraudulent manipulation and accounting and offers needed oversight and protection for all investors.

Rich Hazel — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rich Hazel The SEC has a duty to protect investors of all types. A change from quarterly to semi annual reporting reduces the protection that small and independent investors need. Any benefit of a change from reporting four times per year to only twice per year is more than offset by the disadvantaging of small investors. I strongly oppose this change and encourage retaining quarterly reporting.

Richard Alexander — Jul 2, 2026
Subject: File No. S7-2026-15 From: Richard Alexander I strongly disagree with the proposal to move to semiannual reporting, and urge the SEC to retain quarterly reporting in order to protect individual investors. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. What, exactly, is the problem? As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Richard F. Ofeldt — Jul 2, 2026
Subject: File No. S7-2026-15 From: Richard F. Ofeldt Please do NOT approve the proposal to have companies report every 6 months instead of quarterly. This is an absolutely terrible proposal. The implementation of this change would have numerous negative effects: 1. It would allow corporate criminals more time to "hide" their illegal manipulation of financial statements. This change would benefit crooks to the detriment of investors. 2. It would give institutional traders a huge advantage over retail investors and they have more contacts from whom they can obtain interim information. 3. Financial decisions need to be timely - delaying the available information by an additional 3 months means that critical, timely decisions will be impossible to make.

Rickey Hall CPA, retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rickey Hall As a retired CPA and former Treasurer for a publicly traded company, I strongly opposed to reduces the frequency of public company reporting from quarterly to semiannual. Such a change weakens market transparency as well as weakens management diligence as it relates to even internal management information and conversations. I would also point out the most of these public companies have debt that require financial reporting of 10Q quality to debt holders at least quarterly. Some debt covenants have limited reporting weekly. As to burden, I would state that, in today's level of automated capture of transactional information that any publicly traded company that "struggles" with reporting on a quarterly basis, such company should probably have a qualifying opinion as the state of controls over information is suspect at best. Again, today, I would suggest that any company that cannot produce financial information of 10Q quality at even a more frequent interval such as monthly or weekly fails to have the information needed to manage a publicly traded company. In 1990 when I worked at GTE in reporting, we produced our quarterly financial statements before footnotes for the 10Q in 10 business days. That was the strength of our manual control systems. Any company should be able to accomplish the same with far less today. I strongly urge the SEC to maintain the current quarterly reporting requirement and to consider just the opposite of requiring even more frequent financial disclosures. Thank you for your consideration.

Robert Calloway Retired teacher and investor. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Robert Calloway Why would you make a rule to increase distrust of our institutions and open the door for shenanigans and self dealing and create more reasons for disinvestment? How would this insentivise anyone to trust enough to invest?

Robert Constantin Small business owner — Jul 2, 2026
Subject: File No. S7-2026-15 From: Robert Constantin I am opposed to semi-annual reporting because lack of information will negatively impact small investors as well as fund managers. This will undermine investor trust in American equities ultimately destabilizing the stock market.

Robert L Childers — Jul 2, 2026
Subject: File No. S7-2026-15 From: Robert L Childers Don't reduce transparency.

Robert Marske Private investor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Robert Marske To whom it may concern: I wish to submit my comment in strong opposition to the proposed semiannual reporting rule. Things change so quickly in the modern economy. Six months is just too long. Quarterly reports are watched as closely as economic indicators. Just like monthly housing starts and retail sales, quarterly financial reports are vital to informed decision making. Please do the right thing and drop this proposed ruling. To do otherwise would be a huge mistake and a disservice to every American investor.

Ronald Quick — Jul 2, 2026

Subject: File No. S7-2026-15 From: Ronald Quick This should be stopped. They need accountability to shareholders.

Rose M. Rock — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rose M. Rock To whom it may concern: Please keep the quarterly reporting requirement so that investors have the most current information available to accurately track trends affecting their investments. Investors rely on many sources, such as the Motley Fool and others, for up to date recommendations about the market. Our sources will be less informed and effective if reporting is reduced. Thank you for your consideration.

RoseFriedlander — Jul 2, 2026
Subject: File No. S7-2026-13 From: RoseFriedlander Please keep reports quarterly. We need transparency. We need know about ballooning debt, failed product launches. We remember Enron and Bernie Madoff. . You savings in accounting fees are a bad tradeoff for us ordinary investors.

Ruben Pacheco Sales Manager — Jul 2, 2026
Subject: File No. S7-2026-15 From: Ruben Pacheco Please do not pass this, it would severely hurt the common individual investor. The research has proven that a lock of information hurts individual investor and only enriches insiders.

Rudy R Lin NO.. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Rudy R Lin I disagree to change the reports for public listed companies from quarterly to biannually. Timely reports by management to stockholders are given not only about the business update, but also the trust stockholders put on to the management. Biannual report will lead the erosion of the trust and reduce the urgence of timely performance by management. It also encourages management to do a sloppy job. I strongly disagree the change of the reports from quarterly to biannually. Rudy R Lin

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Russell Blahetka Retired Financial Advisor and CFP(r) Investments Instructor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Russell Blahetka I oppose this change for the following reasons: * The concern of reporting financials on a quarterly basis is onerous to the corporation is unfounded. Corporations use computerized accounting systems, and while good corporate governance mandates review of accounts, the difficult work of collecting and processing said information is mostly automated. * Corporations which find the reporting task to me onerous should not be public. This is a well known requirement for public companies, and should be taken into account in the decision making process. The quarterly reporting structure is needed for shareholders to make informed decisions on their holdings. Corporations are loathe to report "bad numbers", but this information is critical for shareholders. Management's purpose and responsibility is the increase in shareholder value given the opportunities and restrictions in the corporation's industry(ies). Management is beholden to the shareholders, not the other way around. * Quarterly reporting is qualitative as well as quantitative. Management provides operational and strategic information as to the current health and directions of the company as well as potential issues, such as lawsuits.

Shareholders need this information. * History has shown if management can either not report results, or issue incomplete reports they will. This is at the expense of the of shareholders.

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sam joyner jr none — Jul 2, 2026
Subject: File No. S7-2026-15 From: sam joyner jr I think companies should still give quarterly reports and not move to twice a year reporting.

Schmitt Nicolas The Motley Fool Community — Jul 2, 2026
Subject: File No. S7-2026-15 From: Schmitt Nicolas As a private investor, I am not comfortable to have the reporting reduced from 4 to 2 per year. This would diminish my confidence in the stock market.

Scott Leavitt Florida Certified Public Accountant — Jul 2, 2026
Subject: File No. S7-2026-15 From: Scott Leavitt I oppose the elimination of the requirement for public companies listed on US stock exchanges to file quarterly financial reports (10-Qs). It reduces transparency of the results and financial position of the related companies and would be to the detriment of individual investors especially related to having timely information for decision making.

Sebastian Garces CEO - Investment Advisor Representative — Jul 2, 2026
Subject: File No. S7-2026-15 From: Sebastian Garces Good morning, Please keep quarterly reporting in place. The information allows for better research and price discovery. These changes will be expensive for research companies to adjust to and will make some historical information irrelevant. In addition, advances in artificial intelligence will surely allow companies to more easily meet the requirements in the future. There's simply no good reason to change a system that isn't broken. More information and transparency, not less. Thank you, Sebastian Garces Annualitix

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Shamaya P. Entrepreneur — Jul 2, 2026
Subject: File No. S7-2026-15 From: Shamaya P. I am a young lady entering the world of entrepreneurship and investing. Having access to mandatory quarterly reports from these companies not only increases my trust in putting my money into their business due to the transparency, but it only makes sense. A corporation only financially reporting twice a year leaves much room for fraud, scamming, and an uneven playing field for the average retail investor. It's quite obvious that this is tailored in favor of companies and big player investors, but they wouldn't be a thing without the people. You can't shit on the people and expect them to continue to support you. This transparency we have now allows for informed decision making among retail investors. The only benefit I can think of for this proposal would be less stress on the companies, as they'd have one less thing to worry over for compliance. Outside of that, I don't think changing a system that's working just fine for both parties is necessary. It sounds like a waste of time, energy, and paper. Perhaps you should reconsider. If you really wanted to make things a bit easier for the companies, take away 1 mandatory reporting date. It wouldn't be quarterly, but there also wouldn't be too big of a gap between reporting times. Retail investors would still need to adjust over some time, as will companies, but I think this is a more viable solution than taking away 2 reporting dates.

Sharon Dever Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Sharon Dever Sharon Dever, Retired Keep the financial reports quarterly! I remember Enron- I want to be kept up-to-date on my investments and the details of what is occurring with my investments.

SL NASH — Jul 2, 2026
Subject: File No. S7-2026-15 From: SL NASH Quarterly earnings are not just numbers on a page—they're the lifeblood of transparency and accountability in today's economic landscape. Especially with the current administration, these figures serve as a crucial barometer of economic health, corporate responsibility, and investor trust. When earnings dip or skyrocket, it’s a clear message to stakeholders about the direction and integrity of the business—and, frankly, about whether those in charge are actually competent or just riding the wave of political rhetoric. In an era where spin and smoke screens are the default, quarterly earnings cut through the noise, exposing who’s really pulling the weight and who’s just good at PR. So yes, these reports matter—more than ever—because they show us whether the so-called leaders are delivering results or just playing political games with our money. Don't be fooled by the smoke and mirrors—these earnings reveal the real story, and it’s time everyone paid attention

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Stephanie Harvin Retired Post and Courier editor — Jul 2, 2026
Subject: File No. S7-2026-15 From: Stephanie Harvin Do not allow this change. It will affect the small investor from seeing trendlines in stocks. This experiment has already been tried to the country’s detriment.

Stephen Bornholdt — Jul 2, 2026
Subject: File No. S7-2026-15 From: Stephen Bornholdt I appreciate the opportunity to comment on the Proposal to Allow Optional Semiannual Reporting. I am strongly opposed to the proposed change to allow companies the option to reduce the frequency of financial reporting from quarterly to semi-annually. I do not believe the proposed rule is in the best interest of company owners (shareholders) and other financial statement users, nor would it have a material impact on management plans to become or remain a public company. I welcome the SEC’s interest in reducing the burden of reporting for public companies, but I do not believe the estimated cost savings outweigh the loss of crucial company performance information to financial statement users. Timely and accurate information is a key requirement for efficient markets as well as informed investors and lender decisions. Reducing the frequency of such financial information will hurt investors’ ability to obtain reasonably current information about changes in a company’s business, its management explanations, plans and the current performance of public companies. It will also have a more adverse impact on retail investors who do not have the staff and resources of large investors and lenders for in-depth company research. I believe a more effective path for time savings would be for the SEC to investigate possible modifications to quarterly reporting requirements to determine whether there are existing quarterly reporting requirements that could be reduced or curtailed based on feedback from the financial statement users and preparers (i.e., which disclosures are least useful to them). As a long-term investor as well as former auditor, and more recently, preparer of quarterly and annual financial statements, I know the critical importance of accurate and current

financial information for financial statement users as well as management. The focus and discipline that quarterly reporting instills is a strong control over the accuracy of the underlying financial data. Significant matters must be reported on Form 8-K and are very useful for identifying individual events that may be of importance to financial statement users. However, 8-K reports fall far short of providing comprehensive information available in 10-Q reports. 8-K reports cannot fill the void of information from eliminating two out of the three current interim reporting periods. Finally, the desire to foster a longer-term business focus rather than short-term results is a laudable goal. However, whether to focus on short term results or long-term goals is a fundamental leadership decision by a company's top management and board of directors. I believe the proposed rule is unlikely to change that focus, only stretch it for an additional three months for those who decide to emphasize short-term motivations.

Stephen Fischer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Stephen Fischer I am an individual investor that relies on the disclosure of information disclosed by companies to make decisions about what companies to invest in. I do not have access to private research like institutional investors. This action would hinder seniors access to information for retirement savings.

Stephen Ralph Boswell Retired Contracts Manager at TRW — Jul 2, 2026
Subject: File No. S7-2026-15 From: Stephen Ralph Boswell It is very important to me to have quarterly financial reports on my brokerage account and my IRA account.

Sterlin Pendergrass — Jul 2, 2026
Subject: File No. S7-2026-15 From: Sterlin Pendergrass Keep quarterly reporting to ensure maximum transparency.

Stuart Porteous None — Jul 2, 2026
Subject: File No. S7-2026-15 From: Stuart Porteous I need quarterly reports to stay on top of my portfolio. With the advent of ai, reports should become more frequent not less. I would appreciate monthly reports.

Sunny Scarborough Long-term Care Surveyor for TX HHSC — Jul 2, 2026
Subject: File No. S7-2026-15 From: Sunny Scarborough I am relying mostly on my investments to support me in retirement. I was a stay-at-home parent for over a decade, so my SS will be more limited. My investments are all I have. Please keep them transparent by keeping quarterly.

Susan Constantin Retired Educator — Jul 2, 2026
Subject: File No. S7-2026-15 From: Susan Constantin I am strongly opposed to reducing corporate reporting to twice yearly. Lack of information will be catastrophic to investors and fund managers significantly weakening public and private retirement systems.

Susan Green None — Jul 2, 2026
Subject: File No. S7-2026-15 From: Susan Green I think it's a terrible idea to have businesses report every 6 months. 3 months is tough enough. I invest for my retirement and I am afraid that this makes everything more risky. Please don't make this change.

Susan Rutan — Jul 2, 2026
Subject: File No. S7-2026-15 From: Susan Rutan I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Tamiko W — Jul 2, 2026
Subject: File No. S7-2026-15 From: Tamiko W Please keep quarterly reporting. Small investors and businesses will be lost

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Tangela Steele-Bryant — Jul 2, 2026
Subject: File No. S7-2026-15 From: Tangela Steele-Bryant If the U.S. Securities and Exchange Commission were to adopt a proposal requiring public companies to report financial results only twice a year (semiannually) instead of quarterly, there are several strong arguments against the change from the perspective of investors, market efficiency, and corporate governance. 1. Reduces Transparency Quarterly reporting provides investors with regular insight into a company's financial health. Moving to semiannual reporting would: * Leave investors with six months of limited financial information. * Increase uncertainty about company performance. * Make it harder to identify deteriorating financial conditions before they become severe. 2. Increases Information Asymmetry With fewer required disclosures: * Institutional investors may still obtain information through management meetings and industry research. * Retail investors would have fewer reliable public updates. * The information gap between large and small investors could widen. 3. Increases Market Volatility Instead of four earnings releases each year, companies would report only twice. This could lead to: * Larger earnings surprises. * Bigger stock price swings. * Increased uncertainty between reporting periods. Smaller, more frequent updates generally allow markets to adjust gradually rather than all at once. 4. Makes Fraud Harder to Detect More frequent reporting creates more opportunities for: * Auditors * Investors * Analysts * Regulators to identify accounting irregularities early. Longer reporting intervals could allow financial problems or misconduct to go unnoticed for longer. 5. Weakens Price Discovery Financial markets work best when prices reflect current information. Quarterly reports provide updated data on: * Revenue * Earnings * Cash flow * Debt * Margins * Capital spending With only two reports each year, stock prices may rely more heavily on speculation, rumors, or unofficial information. 6. Reduces Accountability Quarterly reporting requires management to regularly explain: * Strategy * Risks * Operational performance * Future outlook Less frequent reporting could reduce management accountability to shareholders. 7. Hurts Small Investors Professional investors often have access to: * Industry experts * Supply-chain data * Alternative datasets * Satellite imagery * Credit card spending trends Retail investors rely far more

on SEC filings. Less frequent reporting may disproportionately disadvantage them. 8. Encourages Rumors In the absence of official financial updates, markets may place greater weight on: * Social media speculation * Analyst rumors * Leaks * Unverified news This can contribute to unnecessary volatility. 9. Delays Recognition of Economic Changes During periods of rapid economic change—such as recessions, inflation spikes, or industry disruptions—quarterly reporting helps investors assess how companies are adapting. Waiting six months could mean investors are making decisions using outdated information. 10. May Increase the Cost of Capital Investors generally demand higher returns when there is greater uncertainty. If financial information becomes less frequent: * Investors may perceive greater risk. * Companies could face a higher cost of raising capital through debt or equity. 11. Analysts Would Have Less Reliable Data Equity analysts update forecasts using quarterly financial statements. With only semiannual reports: * Forecasts may become less accurate. * Valuations may rely more on estimates. * Earnings revisions could become more abrupt. 12. Global Competitiveness Many international investors expect frequent financial disclosures from U.S. public companies. Reducing reporting frequency could make U.S. markets appear less transparent relative to other major markets that emphasize timely disclosure.

The Motley Fool Community — Jul 2, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. This is a mistake. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Theresa Engineer — Jul 2, 2026
Subject: File No. S7-2026-15 From: Theresa Do not pass this! Regular investors, the majority of us, need to have AT LEAST quarterly reports. Monthly would be better. Do not allow companies to work more in the shadows nor allow the 1% to make insider trades (which are illegal but who's be prosecuted lately - no one) during that time while regular investors have no transparency. Thank you.

Theresa Klemkowski — Jul 2, 2026
Subject: File No. S7-2026-15 From: Theresa Klemkowski I think the reporting should remain quarterly. We have seen what can happen with corporations when they are not held accountable.

Theresa Wisinski — Jul 2, 2026
Subject: File No. S7-2026-15 From: Theresa Wisinski Quarterly reporting should be maintained. Companies will still maintain internal month end records, as well as reporting quarterly to there board of directors. Therefore, there is no extra work in reporting to SEC on a quarterly basis. The only result will be non transparency and potential fraud against retail shareholders.

Thomas Marsh — Jul 2, 2026
Subject: File No. S7-2026-15 From: Thomas Marsh SEC, My name is Thomas Marsh. As a retired

pipefitter, who has traveled the US, for work, for 45 years, I have observed many instances of corruption in this country by politicians, corporations, even individuals. It is an integral aspect of human nature that is obvious to anyone who takes the time to odserve it. While at times it may be minor, our recent history is littered with outrageous examples. This is why I am confused with the point of SEC Rule S7-2026-15. With the greed and corruption prevalent in today's world and with experience with corporations in the past, what is the point? Corporations have always taken advantage of any opportunity to make money, whether immoral or outright illegal. People haven't changed for the better when it comes to money. CEO's earn enough money for themselves, they should be able to take the time to review and sign four reports in a year, instead of just two, so the public and investors are up to date with the status of a public company. Let's continue to make these corporations accountable, as opposed to giving them more time to do whatever they can get away with. We are aware that not everyone is corrupt, but it is the purpose of the SEC to watch and prevent such corruption. Everyone is aware of what voluntary compliance breeds, and as far as corporate attitudes, that is the point of SEC Rule S7-2026-15.

Tina Williams Retired CFO — Jul 2, 2026
Subject: File No. S7-2026-15 From: Tina Williams Keep reporting quarterly. Transparency breeds honesty!

Todd Scorza — Jul 2, 2026
Subject: File No. S7-2026-15 From: Todd Scorza 1. Information asymmetry favors insiders and sophisticated players Quarterly reports are one of the few periodic, standardized windows retail investors get into a company's actual performance. Cutting that window in half doesn't eliminate information flow — it just shifts more of it to informal channels: analyst calls, expert networks, private meetings with large institutional holders. Insiders and well-connected funds already have informational advantages; six-month gaps widen that gap rather than closing it. 2. Markets price in uncertainty, not just information Even proponents of "long-termism" concede that markets hate uncertainty. Extending the reporting gap means more time for rumor, speculation, and unverified claims to move prices between actual disclosures. Rather than calming short-termism, thinner information flow can increase volatility around each report, since more accumulated uncertainty gets resolved in a single data dump. 3. Fraud and deterioration take longer to surface Quarterly reporting acts as a forcing function — companies must regularly reconcile books, and auditors/management have to catch problems before they compound. Enron, WorldCom, and more recent cases like Wirecard show how much damage can accumulate when reporting intervals lengthen or controls weaken. Halving the disclosure cadence gives management twice as long to paper over deteriorating fundamentals, cash flow problems, or channel-stuffing before it becomes visible externally. 4. The "short-termism" diagnosis is weakly supported The core argument for semi-annual reporting is that quarterly pressure forces executives into short-term thinking at the expense of long-term investment. But the empirical evidence is mixed at best — many chronic underinvestment problems (buybacks over R&D, for example) are driven by executive compensation structures tied to stock price, not by disclosure frequency itself. Changing the reporting calendar treats a symptom while leaving the actual incentive structure (equity comp, activist pressure, M&A dynamics) untouched. 5. International comparison doesn't clearly support the switch The UK moved away from mandatory quarterly reporting in 2014, and the evidence on whether it improved long-term investment behavior is not conclusive — many UK companies kept voluntarily reporting quarterly anyway, because investors and analysts still demanded the data. That suggests the "problem" of quarterly reporting frequency may not be the demand-side driver of short-termism that its critics claim. 6. Smaller investors lose the most Institutional investors have the resources to demand

supplemental disclosure, run their own diligence, or get access to management directly. Retail investors and smaller funds rely much more heavily on the standardized, legally-mandated disclosure quarter reports provide. A move to semi-annual reporting effectively transfers information cost from large sophisticated players (who can extract data other ways) to smaller ones (who cannot). 7. Capital costs could rise Reduced disclosure frequency increases estimation risk for analysts and investors, which tends to widen bid-ask spreads and can raise the cost of capital — the opposite of what proponents claim the change will achieve. Some studies on reporting-frequency changes find that firms that voluntarily reduce disclosure see wider spreads and increased analyst forecast dispersion, both proxies for higher uncertainty premiums.

Trinidad J. Castro Former teacher, retired. — Jul 2, 2026
Subject: File No. S7-2026-15 From: Trinidad J. Castro Comments attached.

V — Jul 2, 2026
Subject: File No. S7-2026-15 From: V Continue allowing regular investors to see their status. In 6 months a lot of things can happen. And they would be nothing that we could do about it. Which is unfair.

Victoria Knippel Retired — Jul 2, 2026
Subject: File No. S7-2026-15 From: Victoria Knippel It is important to keep quarterly reporting as it maintains a timely necessity for trading transparency.

Vijay Sarathi — Jul 2, 2026
Subject: File No. S7-2026-15 From: Vijay Sarathi If a company is publicly listed, then it owes its investor updates at a reasonable frequency (quarterly frequency is not too onerous or expensive) .. if the management is doing it's job well, then investor reporting need not feel burdensome ..

Warren J gross — Jul 2, 2026
Subject: File No. S7-2026-15 From: Warren J gross Keep filing periods quarterly.

William Sheffield Surveyor, Logistics Supervisor — Jul 2, 2026
Subject: File No. S7-2026-15 From: William Sheffield To Whom it May Concern, We have seen, time and time again, the power grabs by major corporations that have slowly eroded our ability as citizens to properly engage in politics, the market at large, and have made it more difficult for many smaller businesses to have a fair shot at expansion. I see this rule as yet another way to make it harder for the layman or business owner to enter an already complex system. There are many people who are not yet players in the market that could help make it stronger and businesses not yet created that could change the world. If passed, it would be common sense to NOT enter the wider market unless you have intimate knowledge of a certain business' practices. It would also make it extremely hard for new IPOs to kick off due to reporting gaps and lack of assurances on returns due to said gaps.

How does this lack of reporting bring clarity or stability to a market that is already so volatile? What does this level of reporting do other than keep secrets for the companies that have already made it big? How does this ease the minds of those ignorant of how things work when they finally have enough to invest? How does this help financial advisors properly assess the markets for their clients? Essentially: how does this new suggested level of reporting bring more capital into the system? The fact is: it doesn't. It has a probability of doing the exact opposite. We the people must have trust in the foundations of our economy; this new suggested level of reporting entirely erodes that trust. I urge you to not allow this rule to pass. Thank you for your time.

A, Crabb The Motley Fool Community — Jul 1, 2026
Subject: File No. S7-2026-15 From: A, Crabb I strongly disagree with the idea of reducing public companies' quarterly financial reports to semi-annual reports. Individual investors like myself are already less informed than large (more connected) investors. Please don't take away two reports per year! Thank you.

A. Stone Small Business Owner — Jul 1, 2026
Subject: File No. S7-2026-15 From: A. Stone Please keep the mandate for quarterly reporting. The benefits of transparency far outweigh the costs. Investors, meaning owners, have a right to information about the companies they own. This administration promised transparency. Please follow through. The other argument is that quarterly reporting creates quarterly earnings pressure. The expectations of some company owners can be moderated by means other than withholding information from all owners. Please respect the rights of responsible owners.

A. Traill — Jul 1, 2026
Subject: File No. S7-2026-15 From: A. Traill I am against changing corporate reporting periods from quarterly to semi-annual. The world and the President's whim changes too quickly to extend reporting periods for corporations that rely on investments from firms and individuals. Not knowing impacts in a timely manner will negatively affect thise investments, especially the average American with smaller investments. It also encourages greater risk by companies and potential for false reporting as the average investor will not audit six months worth of records and companies may become lax on record keeping. This does not serve the interests of corporations, investors, or Americans.

Aaron Torgerson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Aaron Torgerson AGAINST the rule change: Quarterly reporting is critical for individual investors to ensure that their investment hypothesis remains intact. Halving that means that there is less information available to investors and less transparency. Let’s make quarterly reporting easier with better tools including AI. Don’t torpedo transparency at the very moment that it is becoming easier than ever to uphold it!

Abhi Kulkarni — Jul 1, 2026
Subject: File No. S7-2026-15 From: Abhi Kulkarni Quarterly reporting is very important for balancing

401k portfolio options. It should be actually more than quarterly as things can change rapidly. Having to wait 6 months to get information is ridiculous idea.

Alan — Jul 1, 2026
Subject: File No. S7-2026-15 From: Alan Quarterly reporting should stay mandatory for at least the big companies, like those in the index funds. The companies can still make long term decisions and actions, it shouldn't be at the expense of retail investors who could not make informed decision without these reporting. Saying that the reporting is a burden or a waste of company resource is an excuse to hide management's wasteful behavior in other aspects. If quarterly reporting becomes optional, companies will slowly switch over, and less information will be revealed over time and opportunity for fraud will likely increase. Regular investor will be required to take on more risks to achieve wealth, while company managements in general will adapt a norm of corruption.

Alexander none — Jul 1, 2026
Subject: File No. S7-2026-15 From: Alexander I believe reports need to come out quicker than a quarter, the longer the time between reports the more insider trading and other nefarious actors can do

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Alisha — Jul 1, 2026
Subject: File No. S7-2026-15 From: Alisha I would like to not be the last to find out how my shares are doing or if everything is going downhill and I should have done something sooner.

Amanda Light — Jul 1, 2026
Subject: File No. S7-2026-15 From: Amanda Light My name is Amanda Light, I’m a former letter carrier. Please continue quarterly reporting, I don’t want my retirement funds to be mis-invested due to reduced reporting by companies. It will dismantle retirement funds and probably lead to them going bust for working people like me. I want to retire someday, I don’t want to work until I die.

Andrew Cowan Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Andrew Cowan It is important to keep the SEC reports on a quarterly basis. It is a means of checks and balances for multiple reasons. -First as an investor, one can stay ahead of potential issues that might drastically affect their returns. Not all companies are as honest or ethical others but I believe that they would be committing a felony by knowingly filing a false report to the government. -Second as a retired smaller investor, I don’t have the ability to recover a large loss lick larger investors might. I would not recover from such a loss and it could be the ruin of my families future and ability to sustain my wife and myself. Thank you for considering my thoughts on this issue.

Angela Lepird — Jul 1, 2026
Subject: File No. S7-2026-15 From: Angela Lepird copy@kkeep it quarterlyeepitquarterly . org

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Anonymous — Jul 1, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Commissioners: Please keep the companies reporting period quarterly. If the reporting period is semi-annual that would be half the transparency. Keep the reporting period quarterly. Thank you

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Anonymous — Jul 1, 2026
Subject: File No. S7-2026-15 From: Anonymous To the Commission: I oppose the proposed semiannual reporting rule. I am a newer retail investor. I am not pretending to be a portfolio manager, securities lawyer, or analyst. I am still learning. But I am educated, technically capable, and determined to do the work and not to invest blindly. I read filings because I know I am already at an information disadvantage. That is the point. I do not have management access. I do not have expert-network calls. I do not have proprietary data feeds, analyst terminals, or a research department. I have EDGAR, public filings, and whatever crumbs I can verify from the outside. Quarterly reports are one of the few places where a normal outsider can get standardized information at roughly the same time as everyone else. They are not perfect. They are not easy reading. But they are public, structured, and required. A voluntary earnings release is not the same thing. The proposal describes this as flexibility. From where I sit, it looks like giving the better-informed party the option to disclose less. Management already has the numbers. Investors do not. Letting management decide whether public investors get Q1 and Q3 reports is not a neutral procedural change. When that information is delayed, the people who can buy substitutes will buy substitutes. The rest of us will wait. The Commission's own release identifies the problem. It says the potential costs of semiannual reporting arise primarily from reducing the frequency and timeliness of standardized public disclosures. It also says longer intervals between mandatory reports may delay material information, increase information asymmetry, and disproportionately affect less sophisticated or less resourced investors who rely more heavily on periodic reports. That is me. That is also a lot of the public market. (Proposing Release at 110.) The Commission should not answer this with a general statement that "investors can use other information." Other information is not equal information. Alternative data is expensive. Analyst coverage is uneven. Company press releases are written by the company. Earnings releases vary in content and may present information differently from Form 10-Q; the SEC's own release notes that earnings releases do not always reflect information in the same manner as quarterly filings and may convey information in a more optimistic tone. (Proposing Release at 97.) There is also an adverse-selection problem that needs to be analyzed directly. The companies most eager to stop filing Q1 and Q3 reports may not be a random group. They may include companies with deteriorating performance, weak analyst coverage, poor controls, high leverage, pending financing needs, insider selling pressure, volatile results, complex segment reporting, or disclosure practices investors already find hard to parse. Those are the companies where timely standardized information matters most. The release says the choice to switch would be voluntary and firm-specific, and that the Commission cannot predict with certainty how many companies will switch. It then assumes 20% adoption, or 1,195 out of 5,976 affected issuers, to calculate aggregate monetized effects. (Proposing Release at 125-126.) That is not enough. The number matters, but the identity of the adopters matters more. A 20% adoption rate made up of stable, well-covered companies is not the same rule as a 20% adoption rate made up of opaque, stressed, thinly followed companies. Before adopting any final rule, the Commission should run and publish multiple scenarios: low adoption, high adoption, and adverse-selection adoption. It should separately analyze smaller issuers, low-liquidity issuers, highly leveraged issuers, companies with material weaknesses, companies with restatement histories, companies with weak analyst coverage, and companies likely to raise capital. It should also estimate the cost to people outside

the issuer: retail investors, journalists, employees, counterparties, fraud researchers, cybersecurity researchers, and other users of EDGAR. The proposal also needs a real answer on statutory authority. Exchange Act §13(a) refers to annual and quarterly reports, and §13(c) permits substitute reports where a required report is inapplicable to specified classes of issuers and the substitute reports are of comparable character. A broad self-election by management is not obviously a Commission judgment about a specified class. Nor is one six-month report obviously comparable to two quarter-specific reports. The Commission should explain its interpretation rather than just cite authority. Because courts reviewing agency action decide statutory questions and statutory limits independently, the Commission should address this issue in the final release rather than relying on general policy preference or issuer flexibility. I am preserving these objections for judicial review under the Administrative Procedure Act, 5 U.S.C. §§705 and 706; the Securities Exchange Act, including 15 U.S.C. §§78c(f), 78m, and 78y to the extent applicable; and any other applicable review provision. Specifically, I object that the rule would be arbitrary, capricious, contrary to law, or inadequately reasoned unless the Commission addresses: adverse selection; the unexplained dependence on a 20% adoption assumption; the failure to quantify reasonably quantifiable investor, market, cost-of-capital, and public-information costs; the substitution of voluntary management disclosure for standardized filings; the statutory authority issue under Exchange Act §13; the impact on EDGAR users other than traditional investors; and the loss of contemporaneous Q1 and Q3 information. That last injury is not repairable later. Once a company skips a Q1 or Q3 Form 10-Q, the public cannot go back and make decisions with the information it should have had at the time. A later Form 10-S cannot undo trades, votes, portfolio decisions, fraud assessments, cyber-risk research, or other public-interest work done during the gap. The Commission should withdraw the proposal. If it does not, it should reopen the comment period after publishing a complete analysis of adoption, adverse selection, investor costs, public-information costs, and irreparable harm. At minimum, it should test the idea through a limited pilot with a sunset and a new notice-and-comment process before any expansion. If the Commission adopts the rule anyway, I request that it stay implementation pending judicial review under 5 U.S.C. §705 and any other applicable authority. No issuer should be allowed to omit a Q1 or Q3 Form 10-Q before the rule can be reviewed.

Anonymous — Jul 1, 2026
Subject: File No. S7-2026-15 From: Anonymous Corporations have been using the " we have to answer to our shareholders" to justify their most egregious behaviors for decades so reducing even that accountability is not a bonus they deserve. Look around. ACCOUNTABILITY is a NECESSARY deterrent to protect investor interests from the greed of bad actors behavior. RETAIN QUARTERLY REPORTING.

Anonymous — Jul 1, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep corporate reporting frequent, fair and transparent for the public. Keep quarterly reporting!

Anonymous None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Anonymous Will allow MORE CORRUPTION DJT STYLE.

Armah P. — Jul 1, 2026

Subject: File No. S7-2026-15 From: Armah P. Thee proposed rule is not in the best interests of the public. Transparency is always better than honesty. Transparency removes the need for interrogation, after negative events necessitate investigation. By reducing the frequency of reporting from quarterly to bi-annually, this proposed rule creates an information void where too many bad actions will take place: insider trading, covering up negative financial data, perpetrating frauds, and the like from dishonest companies/individuals. Reporting quarterly is already stale information from three months prior, if anything, companies should be reporting monthly. Frequent progress reports cannot mask bad activities, but infrequent progress reports do mask bad activities. I understand, there is a financial burden on compliance, but withholding information is not the solution. Reporting every two months may be more acceptable, than monthly reporting. This is not merely about reporting frequency and financial disclosure; companies not doing well, can and will have a negative effect on the real economy. If disclosure is reduced to twice annually, the public will find out too late that all is not well. We will all suffer those consequences.

Ashley Carter Citizen — Jul 1, 2026
Subject: File No. S7-2026-15 From: Ashley Carter The Rule of Law is HANGING BY A THREAD inside Washington DC. What in the name of ALL that is Holy - are YOU at the SEC, GOING TO DO IN RESPONSE? My husband is a former Administrative Judge for Tennessee. We’re both under 55, but ONE YEAR after we married in 22, he developed catatonia, and had to go on Federal Disability. Before we met, my life was a series of unfortunate events that barely gave me time to recover between disasters. My husband by contrast was able to make a plan, save & prepare for retirement. His investments are all we have. “Wellness is a Choice to build a life you don’t need to Escape from.” Ashley Carter-Aaron

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Benny L Duvall Jr None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Benny L Duvall Jr Make them keep submitting quarterly!! Not when they want to!!

Bill honea None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Bill honea Continue as is.

Billie Leff Technology professional — Jul 1, 2026
Subject: File No. S7-2026-15 From: Billie Leff Allowing semi-annual financial reporting will increase market volatility and reduce corporate transparency based on similar experiments elsewhere in the world.

Bob Dunn — Jul 1, 2026
Subject: File No. S7-2026-15 From: Bob Dunn I'm against the change of ERs to semi annual. Maintain quarterly.

Bobbi Jo Newton — Jul 1, 2026
Subject: File No. S7-2026-15 From: Bobbi Jo Newton I can see no arguments against our quarterly system. The yearly increase and fraud, and Scam argues strongly for retaining, or making the reporting requirement more frequent.

Brenda Larrick American citizen — Jul 1, 2026
Subject: File No. S7-2026-15 From: Brenda Larrick This is governing by theft ! Taking advantage of American citizens ! Again ! The corruption in this second term (No, Trump did not win the 2020 election !) As President of the United States, Trump is having a detrimental effect on the American population at every level. Be informed that Trump and his abuse of the office of the Presidency in this year of the Lord 2026 will not stand. Republicans robbing Americans blind for more profitable returns for the extremely wealthy people and their conglomerates that Trump has given power to STEAL from the American citizens in these United States is injustice to the core. Americans will not tolerate being attacked monetarily any longer. The business conglomerates taking from their employees is not a wise decision for Trump and his buddies to make now or anytime. We have had enough. The American's loss in job's, wages, and healthcare, affordable food and gas, schooling. Government food, water, and disease safety cuts. The eyes of the public are on all that happens. We are the employees and buyers of products sold by these conglomerates. The American people have felt proded, lied to and priced out of many day to day simple living staples. We have suffered by the inhuman treatment by our own government. Trump and his will feel the pain when this America is done.

Brendan Dailey — Jul 1, 2026
Subject: File No. S7-2026-15 From: Brendan Dailey While reporting quarterly does add some additional burden on smaller firms with less resources, a blanket reduction for all firms from quarterly to semi-annual would reverse safeguards that the general investor public strongly requested resulting in greater investor confidence in the markets.

Brian Struntz — Jul 1, 2026
Subject: File No. S7-2026-15 From: Brian Struntz Semi-Annual reporting doesn't benefit anyone but the big corporations. Quarterly reporting allows individual investors to make adjustments to their portfolio in a timely manner maximize benefits. Semi-annual reporting allows corporations and CEO's to take advantage of ongoing trends earlier and increase their profits benefiting from what is essentially insider information. Keep Quarterly reporting.

C Russo — Jul 1, 2026
Subject: File No. S7-2026-15 From: C Russo I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor, I rely on timely public information to understand how companies/investments are performing. Reducing reporting frequency could make it harder to identify risks/fraud expeditiously and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Caljean Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Caljean Continue to use the Securities Exchange Act of 1934 and require companies to file quarterly reports. It has worked in the past so why change it?

Carin Zelenko, Director of Capital Strategies, AFL-CIO — Jul 1, 2026
July 1, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Proposal to Allow Optional Semiannual Reporting (File Number S7-2026-15)
Dear Ms. Countryman:
On behalf of the American Federation of Labor and Congress of Industrial Organizations (the "AFL-CIO"), I am writing to provide comments to the Securities and Exchange Commission (the "SEC") on its proposal to allow public companies to file semiannual reports instead of quarterly reports. While we agree with the premise that too many CEOs seek to achieve short-term quarterly results rather than long-term strategic goals, semiannual reporting will not fix this problem. CEOs should be encouraged to focus on sustainable value creation through appropriately structured long-term executive compensation plans, not by hiding quarterly financial performance from their investors. We strongly urge the SEC to maintain its existing quarterly disclosure rules to maintain transparency and fairness in our capital markets.
The AFL-CIO is a federation of 65 national and international labor unions that represent nearly 15 million working people. Union members participate in the capital markets as individual investors and as participants in pension and employee benefit plans. Union members and their pension and employee benefit plans routinely use the information provided by Form 10-Q quarterly disclosures to inform their investment decisions. Decreasing the frequency of interim reporting will hurt the retirement security of working people by reducing the availability of information that we as investors have long depended on. Reducing the frequency of public company financial disclosures will also impede capital formation by undermining investor confidence and will diminish capital market efficiency by impairing the price discovery process.
We vigorously dispute the notion that reducing the reporting obligations of public companies is needed to "make IPOs great again." First of all, the decline in the number of public companies is an overly simplistic measure of available

investment opportunities. The 1996 peak in U.S. listed companies came during the dot-com bubble when many unprofitable companies arguably went public prematurely. Moreover, today's public companies are far more valuable than they were in 1996. The total stock market capitalization of all U.S. public companies is more than 200 percent of U.S. gross domestic product, up from less than 100 percent in 1996. Today's public companies are much larger in size due to weak antitrust enforcement and loopholes in our securities regulations that have allowed private companies to stay private longer.

If the SEC genuinely wants to encourage more companies to conduct an initial public offering, it should require that all companies with more than 2,000 stockholders go public regardless of whether they are stockholders of record or beneficial owners.2 Section 12(g) of the Securities Exchange Act requires companies to register their securities with the SEC if they have total assets over $10 million and exceed 2,000 holders of record or 500 non-accredited investors. By only counting stockholders of record, widely-held private companies can stay private longer through the use of special purpose vehicles that pool funds from multiple individual investors as a single stockholder of record.3 To close this loophole, the SEC should use its rulemaking authority to look through such arrangements to prevent circumvention of the Section 12(g) limits and, if necessary, ask Congress to revise Section 12(g) to include all beneficial owners.
Moving from quarterly to semi-annual reporting will undermine price discovery in the capital markets and thereby harm market efficiency. Quarterly financial results are used by investors to evaluate a company's financial performance and to predict its future growth potential. Price discovery depends on a steady flow of standardized information across time to forecast a company's future earnings. Mandatory quarterly reporting also facilitates comparisons between companies. Research conducted on a sample of 49 countries has shown that mandatory quarterly reporting (relative to semi-annual reporting) is associated with more accurate earnings forecasts.4 Quarterly financial disclosure is not just important for determining stock prices, but is also used by bondholders and other creditors to evaluate the creditworthiness of companies. Indeed, many corporate bond covenants require quarterly financial reports for this reason.
1 Mark Roe and Charles Wang,
"Half the Firms, Double the Profits: Public Firms' Transformation, 1996-2022,
"
Journal of Law, Finance, and Accounting, February 17, 2025, https://doi.org/
10.1561/108.00000070.2 SEC Commissioner Alison Lee,
"Going Dark: The Growth of Private Markets and the Impact on Investors and the
Economy,
" October 12, 2021, https://www.sec.gov/newsroom/speeches-statements/lee-sec-speaks-2021-10-12.
3 Center for American Progress,
"How Exemptions From Securities Laws Put Investors and the Economy at Risk,
"
March 22, 2023, https://www.americanprogress.org/article/how-exemptions-from-securities-laws-put-investors
-and-the-economy-at-risk/.
4 Andrei Filip, Junqi Liu, and Andreea Moraru-Arfire,
"Shaping the Information Environment: International
Evidence on Financial Reporting Frequency and Analysts' Earnings Forecast Errors,
" Journal of Accounting,
Auditing & Finance, V olume 39 Issue 3, July 2024, https://doi.org/10.1177/0148558X221141568.

The proposed rule anticipates that public companies that select semiannual reporting may still voluntarily provide earnings announcements on a quarterly basis. However, these earnings announcements are typically accompanied by non-GAAP financial measures such as adjusted EBITDA, free cash flow, or adjusted EPS. While Regulation G requires that such non-GAAP measures be reconciled to US GAAP, the more stringent Item 10(e) reconciliation requirements only apply to the use of non-GAAP financial measures in Form 10-Q reports and other filings. For example, Item 10(e) requires that GAAP measures be given equal or greater prominence than non-GAAP measures and requires an explanation as to why the company believes that the non-GAAP measure provides useful information to investors. Eliminating quarterly reporting

Item 10(e) GAAP reconciliations will therefore increase the risk of misleading investors.
Eliminating quarterly reporting requirements will also have the unintended consequence of reducing oversight of the preparation of public company financial statements. While quarterly financial results are not routinely audited, SEC Regulation S-X requires that quarterly financial statements on Form 10-Q be reviewed by the company's external auditor. The Sarbanes-Oxley Act also requires that CEOs and CFOs certify the accuracy of their Form 10-Qs but not their earnings releases. This quarterly review by the auditor and the CEO/CFO certification requirement can help identify accounting problems before they can grow in size. Allowing companies to replace their Form 10-Q reporting with a quarterly earnings release that has not been reviewed by the company's auditor or certified by the CEO and CFO will also increase the risk of earnings misstatements. For these reasons, moving away from quarterly reporting requirements may increase the risk of accounting restatements and even accounting fraud.
Semi-annual reporting will also impose agency costs on investors in the form of increased insider trading. Reducing the frequency of interim financial reporting increases information asymmetries between investors and company executives and creates a larger window of opportunity for insider trading on material nonpublic information. Compared to quarterly reporting, semiannual reporting effectively doubles the amount of time that company insiders will have material nonpublic information of their company's financial results. Existing efforts to curb insider trading through Rule 10b5-1 plans that allow executives to sell shares on a prearranged schedule have not been sufficient, and there is substantial evidence that these plans are used by executives to opportunistically time their insider stock sales.5 As a result, investor confidence in the fairness of our capital markets will be eroded because of the potential increase in insider trading.
Finally, the SEC's cost benefit analysis of the proposed rule relies on a flawed study of survey responses from 187 companies listed on the NASDAQ stock exchange as of March 2019.
5 Tom McGinty and Mark Maremont,
"CEO Stock Sales Raise Questions About Insider Trading,
" The Wall Street
Journal, June 29, 2022, https://www.wsj.com/finance/stocks/executive-stock-sales-questions-insider-trading-11656514551.

Surveys with low response rates can produce skewed results contaminated with non-response bias. Non-response bias occurs when survey recipient's propensity to respond is correlated with the survey variables being measured. In our view, the study conducted by NASDAQ suffers from non-response bias, as companies who find quarterly reporting to be burdensome are more likely to respond. We also note that the survey suffers from sample-selection bias because NASDAQ listed companies are primarily technology-focused growth stocks that are not representative of all public companies. As the study did not provide any characteristics of the respondents, it is impossible to adjust for sample-selection and non-response bias. For these reasons, any attempt to generalize the 2019 NASDAQ study to the broader marketplace is arbitrary and capricious.
In conclusion, we respectfully urge the SEC to maintain its existing quarterly reporting requirements for public companies and to not adopt the proposed rule. While we agree that company executives should be discouraged from making short-term business decisions to meet quarterly earnings estimates, withholding quarterly financial information from investors will not meaningfully address this problem. Managing public companies for the long-term requires that executives consider the impact of their business decisions over years and even decades, not in three or six month increments. Such alignment of interests is best achieved through executive compensation reform, not by reducing the amount of information that is provided to investors. If we can provide more information regarding our views on the proposed rule, please contact Brandon Rees at brees@aflcio.org or Erin Markiewitz at emarkiewitz@aflcio.org.
Sincerely,

Carin Zelenko
Director of Capital Strategies

Carissa Bach — Jul 1, 2026
Subject: File No. S7-2026-15 From: Carissa Bach This must be a maggot act, oops Maga. Thanks maggots. You can not pay taxes for 6 months and hide your crimes longer. Thanks Don the PEDOPHILE CONVICT

Carol Ward Business owner — Jul 1, 2026
Subject: File No. S7-2026-15 From: Carol Ward DO NOT ALLOW COMPANIES TO HIDE THEIR FINANCIALS FOR SIX MONTHS! Are you trying to make it possible for companies to be even more deceptive and corrupt?? We need them to be MORE transparent and accountable in their day to day finances and not give the ultra wealthy more ways to circumvent financial integrity. Carol Ward - a long term small business owner

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Catherine Herbert — Jul 1, 2026
Subject: File No. S7-2026-15 From: Catherine Herbert Keep quarterly reports to protect investors and enable informed decision making

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Catherine Reurs VP - Needham Bank, Needham MA (retired) — Jul 1, 2026
Subject: File No. S7-2026-15 From: Catherine Reurs I am writing to the SEC to request that you KEEP the quarterly financial reporting requirement. As a commercial banker for 40+ years (now retired) I well know how CRUCIAL it is to receive current financial reporting from existing and new banking clients regarding banking relationships. So much can go wrong in a 6-month time period. Quarterly reporting requirements are essential to good business & lending practices. Thank you for your consideration.

Charles Cross Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Charles Cross Financial statements are only a burden to those with something to hide. Honest, well managed companies will continue to make them available quarterly and will have them internally anyway for accountability and governance. Don't give in to those who want to hide their activities and risky behaviors. The stability of the International financial system needs to be protected from those who will hide nefarious conduct which leaves the public, investment firms, and businesses in greater jeopardy. Remember the lessons of Enron and of the 2009 Great Recession. Financial controls and quarterly reporting make America stronger and less susceptible to catastrophic failure and fraud! Thank You!

Chase Ryan — Jul 1, 2026
Subject: File No. S7-2026-15 From: Chase Ryan Hello, I oppose the SEC proposal (on S7-2026-15) because it prevents investors and prospective investors like me from information helpful in

assessing investment opportunities in a timely manner. If a change is to be considered, please consider monthly reporting. I guarantee the companies have this information readily available each month for their own use and having monthly reporting would provide greater value to investors than quarterly, or, God forbid, semiannually, which leave the majority of investors in the dark for absolutely unnecessary extended timeframes. It seems to me that semiannual reporting verges on being discriminatory or even shady. Please make the right choice and stick with quarterly or monthly reporting. Thank you, Chase Ryan

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Cheryle Pope Retired teacher — Jul 1, 2026
Subject: File No. S7-2026-15 From: Cheryle Pope I support the four times a year reporting. The quarterly reporting was set up after Enron's dishonesty, and I don't wanna see that go away! Corporations are not known for being terribly honest; they're known for just doing whatever they can to make more money. And they're greedy! So no don't let them get away with just reporting twice a year. That gives them so much time to do all kinds of other things that are not good for the public. I want my quarterly reports.

Christina Lynn-Craig — Jul 1, 2026
Subject: File No. S7-2026-15 From: Christina Lynn-Craig Christina Lynn-Craig, as a senior citizen who has been and is self-employed, my investments in my IRAs are securing my retirement. Without quarterly reporting, it will be difficult to make changes in a timely manner. Income inequality will only become a bigger problem with rules changing to benefit wealthy insiders. I ask you to consider this and to keep reporting quarterly. Thank you.

Christine Bigus — Jul 1, 2026
Subject: File No. S7-2026-15 From: Christine Bigus As someone who has helped small businesses prepare and submit mandatory filings, I understand the administrative burdens. But these are larger businesses with better resources than many of their investors and their investors need a better financial picture. These aren't small business and investors are not meeting regularly with the officers and directors of these companies . Quarterly reporting gives investors the information they need sooner.

Christine Graham — Jul 1, 2026
Subject: File No. S7-2026-15 From: Christine Graham How can they even think about considering this!??? With all the corruption, grifting, and open criminal activity within our own WH and Congress, one example being insider trading by our so-called President and his family/buddies, AND dare I mention the Epstein files cover-up, JUST THE IDEA OF BACKING DOWN ON THIS REPORTING IS LUDICROUS!!! BETTER TO UP THE ANTE AND MAKE IT EVERY 2 MONTHS!!! If the SEC does this, they are just as complicit as everyone else in our government who pad the wallets of the top 1% and screw the rest of us 99%. I'm retired and thoroughly disgusted with the way the people are being treated and how the U.S. has lost it's credibility with the rest of the World. WHO IS PUTTING THE SCREWS TO THE SEC TO DO THIS???!!!! AND HOW MUCH ARE THEY GETTING PAID TO DO IT???? ANY BETS IT'S THE RUNNING SCARED GOP !!!!!!!!

Christopher M. Shoemaker Senior Pastor of a Protestant church. — Jul 1, 2026
Subject: File No. S7-2026-15 From: Christopher M. Shoemaker Greetings, I am concerned about this potential action both for myself and my wife (we have individual retirement investments), and for my congregation. I am part of the church committee who manages the church finances and investments as we work toward a sustainable future of ministry and service to the community. Quarterly statements are a foundation of transparency and accountability. (And in my church, quarterly isn't even enough as we must report monthly.) I cannot see any logical benefit of allowing six month reporting. The economic history of our great country is clear that sunshine grows, shadows wilt. Please maintain quarterly reporting. Thank you.

Clay Malcolm — Jul 1, 2026
Subject: File No. S7-2026-15 From: Clay Malcolm I think it is important to have quarterly reports. Please do not change this to semi annual. Thanks.

Coleman — Jul 1, 2026
Subject: File No. S7-2026-15 From: Coleman we need all the protection we can get, the government is working for ceo's not us

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Concerned citizen — Jul 1, 2026
Subject: File No. S7-2026-15 From: Concerned citizen The current proposed change is the type rule that allows big businesses and corporations to keep the public in the dark. It will unfairly give them an advantage to be less transparent. How is semiannual reporting going to be better for the market? How will people be able to know the performance trend of a business if a report is only available every 6 months? A lot can happen in 6 months and the public would be totally unaware of what is happening and how it affects them. This proposal does not serve the people. Reporting should remain as it currently exists with quarterly disclosures.

Concerned Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Concerned Investor Having access to less data, less frequently is bad for transparency. A lot can change in half of a year. Can you imagine the operations and HR departments of any legitimate business functioning at its most effective with less timely data about its employees and the technologies/equipment they use? The most successful businesses use near-daily metrics for continuous improvement. What investor in their right mind would agree to fewer metrics to make their decisions? Generally, with semi-annual reporting markets will see larger swings in equity prices around earnings announcements since reality, business plan execution, earnings, and balance sheet strength can deviate from guidance over six months time. Post earnings, you would also need to wait another half year for any validation of company guidance. In a world where timely access to material information is increasing, moving from quarterly to semiannual seems antithetical to trends. And this isn't even accounting for unscrupulous captains of industry. Proposal S7-2026-15 brings to mind Alan Greenspan: "In general, corruption tends to exist whenever governments have favors to extend, or something to sell." If I remember correctly, the press paraphrased this as, "I didn't think they would be greedy." Please abandon this proposal. Thank you.

Conor Krekeler — Jul 1, 2026
Subject: File No. S7-2026-15 From: Conor Krekeler Regarding S7-2026-15 I am a United States citizen in my early 30's. I'm a father and I make my living as a skilled laborer. I would most likely fall into what is left of the lower end of middle class specifically because I have worked towards that lifestyle since my early 20's. I saw my parents tackle every economic downturn and I saw those whose lives were altered forever. I want to retire some day and help my children the best I can as they experience the pitfalls life throws at you. My parents have done the same for me and have taught me how to be financially responsible. I am not a financial expert. It doesn't take a financial expert to know that this is going to be absolutely detrimental if it passes. The only reason this change has been proposed is so that corporations can continue to blur the numbers and keep squeezing the people dry. What possible legitimate reason could anyone have for wanting less accurate information on their financial health? You know it, I know it, we all know it and we're all watching. The fact that this proposal was even accepted is a very sign of how far this country has fallen. Where are those in power willing to do the right thing? Not just point fingers at everyone else for also doing the wrong thing, actually DOING something. I have never been so ashamed of my country. There will be a class war if these predatory policies continue.

Crystal Owner — Jul 1, 2026
Subject: File No. S7-2026-15 From: Crystal Keeping my freedom keeping my free will keeping my wages keeping my property and not paying taxes on everything all the time till the day you die so the wealthy can keep hoarding money and resources. The monopolies of all these wealthy will be abolished and spread widely evenly to the masses. Wow, this has been eye opening. Our entire system border to border needs to be cleansed of all this current corruption. We will not pay your federal war machine and will not support your budgets nor your wages nor your wasteful aide to country's we never see anything from that you helped all for personal gains. Times up for all this crookedly run country's bogus leadership

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D Bradley Kent — Jul 1, 2026
Subject: File No. S7-2026-15 From: D Bradley Kent Since the beginning of business, company executives were held accountable to the company's owners…its shareholders. It is easier and faster than ever to compile financial reporting. I've been a senior officer in a publicly traded company. It's NOT a burden. To allow today's executives to hide from accountability is dangerously irresponsible. A lack of accountability and transparency has always led to trouble: Enron, Credit agencies and banking creating the mortgage crisis…Why on earth would you assume this will improve anything in corporate America? It will just prove you're no longer a regulatory agency, working on behalf of the shareholders and the free marketplace. You will be in their pocket. No reason to fear oversight. Don't be fooled.

Daniel Reynolds — Jul 1, 2026
Subject: File No. S7-2026-15 From: Daniel Reynolds As an individual retail investor since 2014, I read regular news and commentary regarding earnings reports of companies I own from the Motley Fool, as well as numerous other sources, including occasionally reading the reports myself. This proposed change may have made sense decades ago, but particularly as AI is now making a

material difference to companies across industries, and the underlying AI is advancing in meaningful ways nearly every month, quarterly reports are even more necessary than before to noticing changes in company performance and future prospects. Really, everything just moves faster now as communication has increased. It is still up to the investor to react (or not) to "short term" information, and it is not, IMHO, the SEC's job to "suggest" by this proposed change that anyone take a longer term view, or be less reactive, or trust the business more, or whatever. The SEC is of greater service in this case by preserving the stability of the existing reporting schedule. To change the dynamics of the playing field in any environment, particularly this one, is needlessly disruptive unless the alternative is worse. I cannot see how leaving the schedule alone is at all worse. The proposed change feels like a solution in search of a problem, I'm afraid. Thank you for your consideration. DR

Danny Henk Retired from Interstate Pipeline Business — Jul 1, 2026
Subject: File No. S7-2026-15 From: Danny Henk Keep quarterly reporting active. Quarterly reporting keeps CEO's and Hi Level Executives accountable. Extending reporting times will lead to more fraud.

David Sweet Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: David Sweet I'm opposed to changing from quarterly reporting to semiannual reporting. This limits the amount of information available to the general public and I see no advantage to anyone outside the company.

David Wilson — Jul 1, 2026
Subject: File No. S7-2026-15 From: David Wilson I believe that this proposal should be limited by coporate size. Large companies do not have a large burden when it comes to the expense related to quarterly filings. It is a burden for some small businesses to report quarterly and certainly adds expenses that do not bring a return to offset those costs. So long as banks and bond holders can demand quarterly filings, enforced by the SEC, as part of the corporate borrowing it will protect debt holders. If there is a process to allow shareholders to pass a resolution to require quarterly filing, again enforced by the SEC, this will allow the shareholders to protect their investments if they so determine. I agree with the proposal with the changes I have listed. It does provide relief but allows debt and capital stakeholders to protect themselves with the agency providing enforcement action instead of courts being involved. The size of company required to file quarterly should be determined by more research than I am capable of in this short period. I believe the SEC has information that can be used to determine an appropriate size for a cutoff.

Debbie Richardson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Debbie Richardson Here are points as to why it’s important to KEEP REPORTING QUARTERLY- Information Asymmetry: Moving to a 6-month model delays crucial financial health indicators, giving corporate insiders a massive advantage over retail investors. Market Volatility: Less frequent reporting can cause massive, unpredictable stock swings when data is finally released after long periods of silence. Reduced Oversight: Less oversight increases the risk of undetected corporate mismanagement, accounting issues, or governance failures. Investor Protection: Small retail investors rely heavily on timely public filings because they lack access to the alternative data streams available to big institutional firms. It is important to keep

the information available quarterly for the average investor.

Deborah Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Deborah Absolutely must know quarterly

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Debra Woodard Independent business — Jul 1, 2026
Subject: File No. S7-2026-15 From: Debra Woodard If people have to pay taxes, quarterly, there's nothing wrong with reporting quarterly. If you have something to hide, then of course you don't want to Report quarterly. Let's make this fair and let's see what you're really doing every quarter just like we have been I see no reason to change it just because you're trying to hide something. Comments attached.

Deloitte & Touche LLP — Jul 1, 2026
Deloitte & Touche LLP
30 Rockefeller Plaza
New York, NY 10112
USA
https://www.deloitte.com
July 1, 2026
Ms. Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549
Re: File No. S7-2026-15; Semiannual Reporting (SEC Release Nos. 33-11414; 34-105368; 39-2563; IC-
36140)
Dear Ms. Countryman:
Deloitte & Touche LLP appreciates the opportunity to respond to the request for public comment from
the Securities and Exchange Commission (the "Commission" or "SEC") on the proposed rule, Semiannual
Reporting (the "Proposal").
We appreciate the Commission's objective of providing registrants with the flexibility to elect semiannual reporting, and we support its efforts to consider whether a change in reporting frequency could reduce unnecessary compliance burdens and costs. We believe that decisions regarding interim
reporting frequency are best informed by companies, audit committees, investors, and other stakeholders (e.g., analysts, banks and lenders, vendors and contractual counterparties, other regulators, etc.).
Based on our experience with a cross-section of registrants of varying sizes and industries, we have observed firsthand the ways in which the existing interim reporting framework supports the quality, timeliness, and reliability of financial information provided to investors, consistent with our response to
the SEC's 2018 request for comment on Earnings Releases and Quarterly Reports1. We offer these observations not as a recommendation on whether the Commission should adopt the Proposal, but

as
technical and implementation-focused input intended to assist the Commission in designing a framework that preserves the quality and reliability of financial information available to investors under
any reporting frequency a registrant may elect.
We respectfully encourage the Commission to consider the specific areas outlined below as the Commission completes its deliberations.
1 Refer to Deloitte & Touche LLP's letter dated March 20, 2019
1
Importance of high-quality reporting
Transparent and reliable financial reporting is fundamental to the disclosure framework created by the
SEC that underpins confidence in U.S. capital markets—and this principle holds regardless of whether a
company reports quarterly or semiannually. In our view, any framework the Commission adopts should
be evaluated against this standard. While markets often react to disclosures made outside required periodic reports, investors do not always understand that these may not be subject to the same safeguards as required filings. Accordingly, we believe it is important to emphasize the distinction between required and voluntary disclosures.
More specifically, Form 10-Q filings (or new Form 10-S filings) are subject to important safeguards that
collectively support the reliability of interim financial information, including: (i) preparation of interim financial statements in accordance with accounting principles generally accepted in the United States of
America ("U.S. GAAP") and SEC requirements, which provides a consistent and comparable reporting
framework; (ii) management's evaluation of, and interim certifications regarding, the effectiveness of disclosure controls and procedures, which focuses executive attention on financial reporting quality; and
(iii) independent auditor review2
, which supports the timely identification of accounting issues, errors,
and internal control deficiencies.
We believe that whether information comes from a Form 10-Q, a new Form 10-S, or voluntary earnings
releases, investors should continue to benefit from appropriate guardrails and understand where there
are differences. We therefore encourage the Commission to consider whether guidance is warranted on
how disclosure controls and procedures should operate when companies elect semiannual reporting while also issuing voluntary quarterly earnings releases, particularly in circumstances where quarterly
controls are no longer performed, or are performed with less rigor, in the absence of a Form 10-Q filing.
We also encourage the Commission to consider how investors may better distinguish interim financial
information subject to auditor review from voluntary information, such as earnings releases, which has
not been reviewed.
Control environment considerations
We believe that a robust control environment, supported by the timely execution of controls, is critical

to ensuring the accuracy and reliability of financial reporting. Accordingly, companies that elect semiannual reporting would need to carefully assess the effect of the change in reporting frequency on
their control environment, including disclosure controls and procedures and internal control over financial reporting (ICFR), to appropriately mitigate risk and support the timely identification and remediation of potential accounting issues and control deficiencies.
2 We believe that auditor involvement throughout the year will remain important, regardless of interim reporting frequency to
facilitate consideration of significant financial reporting and accounting matters, implementation of new or revised accounting
standards, accounting for complex transactions, and the evaluation of errors and control deficiencies. However, formal review
by the independent auditor in accordance with PCAOB AS 4105, Reviews of Interim Information, under which the auditor
performs specific actions—including analytical procedures, inquiry of management and review the financial statements for
consistency with the auditor's knowledge of the entity, and tie out balances to the accounting records—is currently only
required by Regulation S-X, Rule 10-01(d) for quarterly reports on Form 10-Q.
2
This assessment would include evaluating whether controls and processes designed for a quarterly reporting cycle—including period-end close procedures, financial reporting processes, and management
review controls—would continue to adequately mitigate risk if performed less frequently or would need
to be redesigned or supplemented to remain effective over a longer reporting period. These effects may
be more pronounced for smaller reporting companies with less mature financial reporting infrastructures. In addition, changes in the company's control environment may affect the cadence of auditor involvement and the timing of certain audit procedures, potentially compressing the window available for identifying and remediating control deficiencies before the annual reporting deadline.
Broader implications and technical considerations
We encourage the SEC to coordinate with standard-setting bodies responsible for the standards governing interim reporting requirements and related auditor involvement, particularly the Financial Accounting Standards Board ("FASB") and Public Company Accounting Oversight Board ("PCAOB").
Reviews of information other than interim financial information
PCAOB Audit Standard (AS) 4105, Reviews of Interim Information, was designed in the context of performing a review of interim financial information prepared in accordance with U.S. GAAP ("interim financial information"). As a result, the existing standards do not provide a basis for an auditor review of
information such as earnings releases or incomplete financial statements. Any engagement for the auditor to review such information would require amendments to PCAOB standards and the development of a framework for companies to follow in preparing and presenting that information.
If the Commission determines that further auditor involvement may be warranted, we encourage coordination with the PCAOB to consider the revisions that would be needed to the relevant standards
to accommodate such involvement.
Comfort matters
PCAOB AS 6101, Letters for Underwriters and Certain Other Requesting Parties ("AS 6101"), addresses
assurance provided in connection with comfort letters to underwriters in capital market transactions.
Based on our experience, underwriters in registered offerings typically request negative assurance

with
respect to both quarterly financial information and the “change period.” In evaluating whether to provide negative assurance over the change period, the auditor considers, among other things, the guidance in paragraphs 46 and 47 of AS 61013
. Accordingly, if a semiannual filer elected not to prepare,
3 PCAOB AS 6101 paragraphs 46 and 47 states in part:
.46 If the underwriter requests negative assurance as to subsequent changes in specified financial statement items as of a date
less than 135 days from the end of the most recent period for which the accountants have performed an audit or a review, the
accountants may provide such negative assurance in the comfort letter. […]
.47 However, if the underwriter requests negative assurance as to subsequent changes in specified financial statement items as
of a date 135 days or more subsequent to the end of the most recent period for which the accountants have performed an audit
or a review, the accountants may not provide negative assurance but are limited to reporting procedures performed and
findings obtained [...]
3
and have an auditor review, quarterly financial statements, under existing standards the auditor would
be precluded from providing change period negative assurance beyond the stipulated 135-day period.
Our experience indicates that this guidance is well understood in the underwriting community and has
operated effectively in a semiannual reporting environment applicable to foreign private issuers and significant acquirees that meet the definition of a foreign business. We also observe that registration statements frequently include other financial information that is not otherwise required under SEC rules
and regulations, such as quarterly financial information associated with an audited period(s) in an initial
public offering (i.e., selected quarterly financial data) or other quarterly information (i.e., “capsule information” for a recently completed quarterly period). Such information is generally included to enhance the marketability of the offering and to provide trend information or more current data for investors. When other financial information is presented, the underwriter determines whether negative
assurance is requested or whether lesser forms of comfort, such as “tick and tie” comfort, are acceptable. If negative assurance is requested, it is understood that the related quarterly financial information must be reviewed by the independent auditor. Accordingly, we believe that the existing AS
6101 framework could continue to be applied when underwriters request comfort in connection with an
offering by a voluntary semiannual reporter in the United States.
However, if the Commission intends to allow an auditor to provide change period negative assurance
beyond the current 135-day limit, AS 6101 would need to be amended to revise the express limitation in
paragraph 47. Removing or extending that limitation, particularly in the absence of intervening review
procedures, would inherently increase risk to issuers and investors because of the longer period over
which events may occur that cause balances to fluctuate. This may require the auditor to consider

the
procedures that should be performed before providing such assurance, the language used in the comfort letter, or other steps necessary to address the increased risk. If AS 6101 is modified, or other
standards are adopted, we would also encourage the Commission to consider measures that mitigate
such risk while still providing a framework that can be applied consistently.

Financial statements for acquired businesses

We recommend that the Commission also address the treatment of acquiree financial statements under
Regulation S-X, Rule 3-05, in the context of offerings by semiannual reporters. More specifically, the Proposal does not address how the semiannual reporting election would interact with the financial statement requirements for acquired businesses under Rule 3-05. For instance, it is not clear whether a
registrant that has elected semiannual reporting would be required to provide semiannual interim financial statements for a Rule 3-05 acquiree, or whether the registrant could make a separate determination for each acquisition. We recommend that the Commission address this question in the final rule and, in doing so, consider allowing registrants the flexibility to make an acquisition-by-acquisition determination. The circumstances of each transaction—including the nature and size of the
acquired business, the availability of its historical financial information, and the significance of the acquisition to the registrant—can vary considerably and may not correspond to the registrant's own reporting frequency. Without such guidance, registrants and their advisors may face meaningful uncertainty in determining the appropriate form and timing of Rule 3-05 financial statements in Securities Act filings. We also believe the proposed changes may lead to complications in preparing pro
forma information where the registrant and target elect different reporting frequencies, such as one 4
electing semiannual reporting and the other not electing it. Although periods ending within a quarter of
each other may be combined, that presentation may be more difficult for users to understand.

Other technical matters

We note that certain existing accounting standards are premised on, or otherwise refer to, quarterly reporting periods, including guidance relating to earnings per share (ASC 260), hedge accounting (ASC
815), and the timing of equity method investee reporting (ASC 323). If the Commission were to proceed
with a semiannual reporting option, we encourage the Commission to work with the FASB, so that these
standard setters can undertake a comprehensive review of existing accounting standards and related
practice matters to identify and address any conforming amendments that may be necessary.

We also note that, in the proposed Registered Offering Reform rulemaking,4 the Commission is separately proposing to modernize the rules governing the age of financial statements under Rules 3-01
and 8-08 of Regulation S-X by eliminating the income-related conditions in Rules 3-01(c)(2) and (3) and
8-08(b)(2) and (3). We support this modernization because, in our experience, conditioning the extension of the grace period on profitability disproportionately restricts access to capital for certain registrants without any corresponding benefit.

Targeted improvements to interim disclosure requirements

Whether or not the Commission proceeds with optional semiannual reporting, we encourage the

Commission to consider targeted modifications to interim disclosure requirements of Form 10-Q. In coordination with the FASB, the Commission could meaningfully reduce the volume and complexity of
interim U.S. GAAP disclosure requirements for registrants in a manner consistent with the principles reflected in Regulation S-X, Rule 10-01(a)(5), which contemplate investor familiarity with prior reports
and emphasize disclosure of significant changes.

Conclusion

The reliability and timeliness of financial reporting are foundational to the integrity of the U.S. capital markets and to investor confidence in public company disclosures. Accordingly, we respectfully urge the
Commission to ensure that any final rule includes the specific implementation considerations described
in this letter—including measures to help investors distinguish voluntary earnings releases from filed quarterly reports, guidance on control environment design, and coordination with the PCAOB and FASB
on necessary amendments to professional and accounting standards—so that an optional semiannual
reporting framework may achieve its intended benefits while preserving the quality and transparency of
financial information that is fundamental to well-functioning capital markets.

Further, as the Commission advances its rulemaking agenda, we encourage you to consider the cumulative impact of these rulemaking activities, including how the Semiannual Reporting proposal may
interact with recent proposals, such as Enhancement of Emerging Growth Company Accommodations
and Simplification of Filer Status for Reporting Companies5 and Registered Offering Reform4
. As each

4 SEC Release Nos. 33-11418; 34-105513; IC-36160; File No. S7-2026-17

5 SEC Release Nos. 33-11419; 34-105515; File No. S7-2026-18

proposal is evaluated individually, their combined effect—including optional reporting frequency, scaled
filer-status accommodations, the extent of auditor involvement in quarterly reviews and internal control
over financial reporting, and broader access to registered offerings—should be assessed to ensure the
proposals, taken together, achieve the appropriate balance between capital formation and investor protection.

* * * *

We appreciate the opportunity to provide our perspectives on the Proposal, and we would welcome the
opportunity to discuss these points with the Commission's staff at their convenience. If you have any questions or would like to discuss our views further, please contact Dipti Gulati at (212) 436-5509 or Trevor Barton at (402) 444-1818.

Sincerely,

Deloitte & Touche LLP

Denise Cunningham n/a — Jul 1, 2026

Subject: File No. S7-2026-15 From: Denise Cunningham I'm an everyday American who works hard, contributes to my 401(k) every paycheck, and invests through mutual funds because I'm trying to build a secure retirement. Like millions of people, I don't have the time or expertise to analyze every public company myself. I rely on timely, transparent financial reporting so that my advisors and I can make informed decisions. That's why I'm concerned about the idea of changing public company reporting from quarterly to only twice a year. I understand that companies would save time and money by filing fewer reports. But it seems like the benefits would go mostly to corporations while the costs are pushed onto everyday investors like me. The people who bear the financial risk are individual investors. We shouldn't be the ones receiving less information. The reports public companies file are one of the few ways investors can understand how those businesses are actually performing. Waiting six months between reports means important changes, whether positive or negative, could go unnoticed for much longer. That doesn't seem like a step toward stronger or more transparent markets. Most Americans don't trade stocks every day. We invest through our 401(k)s, pensions, and mutual funds because we're saving for retirement, our children's futures, or simply trying to achieve financial security. Those accounts represent years of hard work, disciplined saving, and trust in our financial markets. I respectfully ask that you keep the interests of everyday investors at the forefront of this decision. Quarterly reporting is an important part of the accountability that helps people like me feel confident investing for the future.

Diana Berman — Jul 1, 2026
Subject: File No. S7-2026-15 From: Diana Berman I strongly disagree with semi annual reporting by corporations. I rely on quarterly reporting to determine the health of companies I invest in or may want to invest in. Quarterly reporting provides transparency and more up to date information. Yes to quarterly reporting!

Dianne Weiland — Jul 1, 2026
Subject: File No. S7-2026-15 From: Dianne Weiland Quarterly reporting is what keeps Corporations truthful! Keep owners accountable! Do not reduce the accounting cycle reporting!

Dolores N Richard — Jul 1, 2026
Subject: File No. S7-2026-15 From: Dolores N Richard The reporting period must remain quarterly for the protection of investors.

Donna D. — Jul 1, 2026
Subject: File No. S7-2026-15 From: Donna D. Re: File No. S7-2026-15 — Semiannual Reporting To the Securities and Exchange Commission: I am writing as an individual investor to oppose the proposed optional semiannual reporting framework under Release No. 33-11414. Quarterly reporting is a core protection for everyday investors. CEOs have been required to personally certify their financial statements each quarter under penalty of federal prosecution. Moving to semiannual reporting cuts those certifications in half, reducing a meaningful legal deterrent against fraud. That is not a paperwork reduction — it is a reduction in executive accountability. As an investor, I refer to quarterly disclosures to make informed decisions about where to put my savings. Institutional investors and insiders will still have access to earnings calls, analyst briefings, and other information channels. Reducing mandatory disclosures widens the gap between what Wall Street knows and

what ordinary Americans know. That lopsidedness is unfair and harmful to market integrity. I am also very concerned that while this proposal is framed as “optional,” market pressure may effectively make semiannual reporting the norm — particularly for smaller or struggling companies with the most incentive to reduce scrutiny of their finances. The existing quarterly framework has served investors and markets well for decades. With so much opposition from consumer/investor protection advocacy groups and major Wall Street firms opposing this, it begs the question "why is the SEC pursuing it?" I urge the Commission to reject this proposal and maintain quarterly reporting as the required standard. Respectfully submitted, Donna J. DelMuro Bartlett, IL

E L Henderson — Jul 1, 2026
Subject: File No. S7-2026-15 From: E L Henderson Crime; corrupt and corporate greed are running our government and our country. We need to keep / put every obstacle in their way to prevent it. Our country depends on it!

Erik Schmollinger — Jul 1, 2026
Subject: File No. S7-2026-15 From: Erik Schmollinger Dear Ms. Countryman, I am writing as a retail investor who relies on transparent, competitive, and accessible U.S. capital markets. I appreciate the Commission’s ongoing efforts to strengthen market integrity, but I am opposing Proposed Rule S7-2026-15 because, in its current form, it risks creating unintended harm to individual investors, reducing market efficiency, and consolidating advantages among the largest institutional participants. 1. The Proposal Reduces Market Access for Retail Investors Retail investors already face structural disadvantages relative to institutional traders with superior technology, data access, and execution speed. Several provisions in S7-2026-15 appear likely to: - Increase trading costs for small-lot orders - Reduce liquidity available to retail participants - Narrow the set of venues willing to execute retail flow - Introduce operational complexity that disproportionately affects brokers serving individual investors While the proposal aims to improve fairness, the practical effect may be reduced choice and higher friction for everyday market participants. 2. The Rule Risks Concentrating Market Power Elements of S7-2026-15 could unintentionally push order flow toward a smaller number of large intermediaries who can absorb new compliance burdens. This dynamic would: - Decrease competition among execution venues - Reduce innovation in retail-focused trading services - Increase systemic risk by concentrating activity in fewer nodes Retail investors benefit most from a diverse, competitive market ecosystem, not one where only the largest firms can comply. 3. Increased Costs Will Ultimately Be Passed to Retail Investors

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Erik W Individual Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Erik W To individual investors, quarterly reports are not background reading--they are the primary tool to decide where to place capital, for both near-term and long-term investments our financial future depends on. Quarterly reports also aligned with SEC efforts in 1970 to modernize corporate disclosure requirements. Six months is too long to make informed decisions with. We don't have inside access to a company's numbers--the quarterly filing is the access. Doubling the gap between filings doubles the time we're investing on stale information. Under this proposal, that news can sit unreported for half a year while investors making decisions blind. It widens the gap between insiders and the public stakeholders. Officers and directors still see the real numbers every day regardless of filing schedule. Only outside stakeholders lose visibility when the cadence slows. A longer reporting gap is a longer window in which insiders know more than we do about the company we put capital into. Companies' savings come directly out of

investors' pockets. The stated benefit here is lower compliance cost for issuers. That cost is real, but it's the price of accessing public capital, and it's borne by companies with far more resources than the retail investors who absorb the resulting information gap. Cutting a shared public good--timely, comparable disclosure--to fund a private savings for issuers is not a trade investors should have to accept. Less frequent reporting doesn't reduce the cost of producing the information--it just delays when investors get to see it and will eventually lead to erosion of trust in financial reporting. Erik W. Individual Investor

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Erin Richards — Jul 1, 2026
Subject: File No. S7-2026-15 From: Erin Richards At a time when government and big business operations are becoming more opaque, and money harder to track on everything from large corporate operations to political spending, please keep the standard SEC quarterly reporting rules. I am “owned” by a public corporation — and I appreciate them having to cough out their data quarterly. There’s enough obfuscation in our times without letting businesses go 6 months before showing their books. It’s also how good journalists can root out malfeasance of shady businesses — what gets reported is what gets tracked and paid attention to. Keep the rule as is for quarterly reports.

Ethan Scott — Jul 1, 2026
Subject: File No. S7-2026-15 From: Ethan Scott I support this proposal wholeheartedly, long term vision is necessary if we hope to have an at all stable economy.

Evan Summers, MBA na — Jul 1, 2026
Subject: File No. S7-2026-15 From: Evan Summers, MBA I am writing as a retail investor to oppose the Commission's proposal to replace quarterly reporting on Form 10-Q with semiannual reporting on the proposed Form 10-S. Timely, consistent, and transparent financial reporting is one of the cornerstones of fair and efficient capital markets. As an individual investor, I rely heavily on quarterly reports to make informed investment decisions. Unlike large institutional investors, retail investors often have fewer resources to conduct independent research or obtain private insights. Public disclosures made through Form 10-Q help level the playing field by ensuring that all market participants have access to the same material information at regular intervals. Reducing the reporting frequency from four times per year to two would significantly diminish transparency. A six-month gap between required financial reports would allow operational problems, deteriorating financial performance, liquidity concerns, governance issues, or weaknesses in internal controls to remain undisclosed for much longer periods. Investors could unknowingly continue to buy, hold, or sell securities without access to material information that would otherwise have been available under the current quarterly reporting framework. More frequent reporting also promotes accountability. Knowing that financial performance will be publicly scrutinized every quarter encourages management to maintain strong internal controls and promptly address emerging issues. Extending the reporting interval risks reducing that discipline and delaying the market's ability to identify negative trends before they become more serious. Quarterly reporting also contributes to market efficiency by reducing information asymmetry. Less frequent mandatory disclosures are likely to increase reliance on selective disclosures, analyst estimates, rumors, and speculation, potentially increasing volatility and disadvantaging retail investors who depend on official SEC filings. While I understand that the Commission seeks to reduce compliance costs and reporting burdens, those benefits should not come at the expense of investor protection. The Securities Exchange Act is

intended to promote transparency and maintain investor confidence. Quarterly reporting has served investors and U.S. capital markets well for decades by providing timely information that supports informed decision-making and market integrity. If there are legitimate concerns about the costs associated with preparing quarterly reports, I encourage the Commission to explore targeted ways to reduce unnecessary disclosure requirements or simplify specific reporting obligations rather than eliminating an entire quarter of required reporting. For these reasons, I respectfully urge the Commission not to adopt the proposed amendments permitting semiannual reporting in place of quarterly reporting. Maintaining quarterly reporting better serves the interests of investors, promotes transparency, enhances market integrity, and preserves confidence in the U.S. securities markets. Thank you for considering my comments.

Franklin Edge D.M.D — Jul 1, 2026
Subject: File No. S7-2026-15 From: Franklin Edge I am opposed to this change. There should be more disclosure to investment not less. This puts the investor at a disadvantage. Thank you!

Gazing Globe Small buisness — Jul 1, 2026
Subject: File No. S7-2026-15 From: Gazing Globe This bill is against every small buiness and American families! To do this says your greedy and against small buisness and American families!

George Knapp Retired Finance and Internal Audit — Jul 1, 2026
Subject: File No. S7-2026-15 From: George Knapp As a finance and internal audit professional who worked for corporations for over 35 years, the Quarterly reporting was /is not a hardship. It has become a part of the normal process, incorporated into the monthly closing routine. Changing to a six month window will result in the board and the general public being without current data on which to make decisions. This will be bad for the companies as well as investors, and opens the door to fraudulent action not being caught as early as it would be currently. In my opinion, the quarterly reporting should be maintained in perpetuity.

Harriet Harris none — Jul 1, 2026
Subject: File No. S7-2026-15 From: Harriet Harris Please continue to require that public companies submit quarterly reports rather than amending the rule to semi-annually. We need to maintain as much transparency as possible on public corporations. Thank you.

Harry McKay Accounting Manager — Jul 1, 2026
Subject: File No. S7-2026-15 From: Harry McKay Keep it at 4 times a year

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Heather — Jul 1, 2026
Subject: File No. S7-2026-15 From: Heather To the Securities and Exchange Commission, Please accept this comment as an official statement of my opposition to File Number S7-2026-15. Allowing public companies to hide their financial performance behind a six-month semiannual reporting wall is

a massive step backward for market transparency. Six months is too long to wait for updated financial data in today's rapid digital economy. This rule will ultimately shield underperforming corporate executives from timely public scrutiny while stripping retail investors of the tools they need to manage risk. Do not eliminate the quarterly 10-Q requirement. I urge the Commission to reject this proposal in its entirety. Sincerely, Heather CO

Heather Bizzell Small Business Owner and Personal Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Heather Bizzell Vanessa A. Countryman, Secretary U.S. Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-1090 Re: Proposed Amendments to Exchange Act Rules 13a-13 and 15d-13 â€" Optional Semi-annual Reporting in Lieu of Quarterly Reports Dear Ms. Countryman: I am writing to express my strong opposition to the Commission's proposal to permit companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q, as well as the accompanying changes to simplify Regulation S-X regarding the age of financial statements. While the Commission's intent may be to reduce the compliance burden and curb "short-termism" in corporate governance, the proposed rules present risks that outweigh these hypothetical benefits. Decreasing the frequency of mandatory disclosures will degrade market efficiency, severely harm personal investors, increase capital costs, and create a highly fragmented reporting environment. I urge the Commission to withdraw this proposal as reducing the frequency of reporting harms small businesses and personal investors who rely on transparent, frequent reporting to determine investment feasibility and determine sound investment business decisions. If this is administration is the "most transparent in history" then this policy change should increase the amount of reporting, not decrease it. Please reconsider and withdraw this proposal to benefit small businesses and personal investors across this country.

Henry Greenawalt Financial Consultant — Jul 1, 2026
Subject: File No. S7-2026-15 From: Henry Greenawalt Horrible idea...Companies wish to go public for various reason, predominantly to raise money and garner more shareholders. However, they also create an instrument for "insiders" to exit which wouldn't be as easily available if they weren't publicly traded. With all of these dynamics, waiting every 6 months for financial updates would be detrimental to valuations of companies. Not to mention higher volatility to the overall market.

Herb Muktarian — Jul 1, 2026
Subject: File No. S7-2026-15 From: Herb Muktarian I am against moving to semi-annual reporting. Quarterly reporting provides valuable insight into the health and financial performance of publicly traded companies, which allows investors, analysts, and advisors to make informed decisions about where to place investment dollars for financial security. Moving to semi-annual reporting makes it much more difficult to assess the performance of traded companies and to identify issues that might sway investment decisions. Retain the current quarterly reporting requirements.

Howard Marshall — Jul 1, 2026
Subject: File No. S7-2026-15 From: Howard Marshall The only reason anyone wants this is because they are doing something that they know is wrong, or they waiting for this change to go into effect so that they can do something they know is wrong.

I & N Yanasak — Jul 1, 2026
Subject: File No. S7-2026-15 From: I & N Yanasak We are strongly opposed to the reduction in reporting frequency. In the interests of transparency and accountability to investors, which includes non-institutional investors, the Form 10-Q must be retained. A LOT can happen in one quarter, and this should be made public every quarter to protect investors. With the Federal government significantly shifting the burden of retirement planning to individuals investing their retirement funds themselves, this corporate information must be kept quarterly.

Individual Day trade — Jul 1, 2026
Subject: File No. S7-2026-15 From: Individual This is not fair to retail investors and day traders! I worked at Goldman Sachs and quarterly report were a must have for investors, this changing the environment to were only the insiders can know where the company is headed in 6 months is illegal and you know it! This should not change in fact you should require a bi monthly reporting to make it more transparent and accurate! Companies and investors would actually know if fraud is happening!

Individual Engineer — Jul 1, 2026
Subject: File No. S7-2026-15 From: Individual This is a bald faced act of corruption. The United States Congress has given the SEC the duty to protect investors from abuse by the establishment and enforcement of regulation of business practices. To eliminate the mandate to report quarterly is tantamount to ENRON accounting. Do your job as mandated by congress, quit working for the Pig in Chief and enabling the tyrants.

Iris Heinen Interested investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Iris Heinen I would very much like to keep the reporting requirements as they are. Transparency is key!!

Jacob Holloway — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jacob Holloway I strongly oppose S7-2026-15 and believe that quarterly filings should be retained. Efficient markets require timely information. By reducing vetted information available to investors, this rule change would make our financial markets less efficient. It would also transfer power away from retail and institutional investors (e.g. pension funds, endowments) and towards insiders, who would have more incentive to use their influence to game the system than they do currently where their gains thereby would be less. The problems caused by this change are not counterbalanced by any gain. The information still needs to be collected, organized, and reported, just on a less useful timeline. Compliance costs for businesses would not go down significantly. I note that all three current SEC board members are Republicans, and two of them were appointed by a Republican president. This may saddle that party with blame for any ill that comes from this change, and make it harder to sell the change as a good idea instead of a partisan one. For all these reasons, I urge the SEC not to approve this change.

Jake Kuhns, Vice President, Domestic Policy, National Association of Manufacturers; C. Edward Allen, Senior Director, Corporate Finance Policy, National Association of Manufacturers — Jul 1, 2026
July 1, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549
Re: Comments on Proposed Rule on Semiannual Reporting (File No. S7-2026-15)
Dear Ms. Countryman:
On behalf of the 13 million people who make things in America, the National Association of Manufacturers ("NAM") appreciates the opportunity to comment on the Commission's Proposed Rule to allow public companies the flexibility to report their financial results on a semiannual basis.
As the largest manufacturing association in the U.S., the NAM's membership includes businesses of all sizes, across all industrial sectors, and in all 50 states. Manufacturers collectively contribute $2.94 trillion to the U.S. economy—and right-sized, commonsense regulations are critical to sustaining the manufacturing strength that underpins our nation's prosperity.
Manufacturers welcome the Proposed Rule and the Commission's other rulemakings1 to encourage IPOs and to reduce the significant disclosure costs borne by corporate issuers. While it is not expected that a significant number of publicly traded manufacturers would initially opt for semiannual reporting, the NAM still believes that it would be helpful for the Commission to provide this option, so that each company's board of directors can engage with their investors and decide on the most appropriate cadence for reporting.
Semiannual reporting could be an attractive option for corporate issuers of all sizes, depending on a company's investor base, maturity, and capital needs. Capital spent on quarterly reporting is diverted from R&D, new equipment, job creation, and worker benefits; absent a clear investor benefit, these funds are not being well used to grow the company and increase investor returns. Semiannual reporting also would be beneficial for companies with a longer-term growth trajectory, such as biotech startups and small energy exploration firms, which have management teams and investors that are focused on investing for the long-term.
1 See, e.g., Reforming Regulation S-K (File No. CLL-15); Enhancement of Emerging Growth Company
Accommodations and Simplification of Filer Status for Reporting Companies (File No. S7-2026-18)("Filer Status
Release"); and Registered Offering Reform (File No. S7-2026-17).

I. Many U.S. Companies Could Benefit From a Semiannual Reporting Option
As part of the Commission's mission to facilitate capital formation and promote market efficiency, the SEC historically has sought to scale reporting burdens based on company size by providing relief to companies that qualify as "non-accelerated filers" or "smaller reporting companies." These disclosure accommodations2 are premised on the reality that smaller issuers do not have the same legal and accounting resources to devote to SEC reporting as a mega-cap issuer. In addition, the Commission typically provides smaller companies with additional time to comply with new disclosure mandates or exempts those firms completely. Similarly, the Jumpstart Our Business Startups Act of 2012 ("JOBS Act"), which created the "emerging growth company" category, reflected the judgment of Congress that IPO companies need more time to grow until they are ready to meet the full array of SEC reporting obligations borne by mature issuers. Thankfully, the Commission does not apply a one-size-fits-all approach to disclosure,

and the same premise should apply to the frequency of financial reporting.
Regardless of how many companies may eventually opt for semiannual reporting, the NAM believes that it is important to offer that flexibility3 to all issuers so their executives and directors can engage with their investors and other stakeholders4 and decide on the most appropriate frequency, given the company's resources, capital needs, and growth trajectory.
A. Semiannual reporting should result in material savings for many issuers.
In the Proposed Rule, the Commission projects that a corporate issuer could see a reduction in direct compliance costs equal to $198,000 per fiscal year if it were to opt for semiannual reporting instead of three 10-Q filings.
5 The SEC estimates that the annual direct compliance
costs per issuer associated with filing three Form 10-Qs would be $330,000, while the annual compliance costs associated with filing one Form 10-S would be $132,000. 6
While these reporting costs will vary by company, a potential savings of almost $200,000 each year would be a material amount for many small and newly public issuers, as well as other
2 See, e.g., Pay Versus Performance Rule, File No. S7-07-15 (25 August 2022) (smaller reporting companies
received reduced data requirements and exemptions from complex metric calculations).
3 Contrary to the warnings of some commenters, a public company that opts for semiannual reporting would not "go
dark" for six months. These semiannual filers still would be subject to the Commission's extensive Form 8-K rules that
mandate the disclosure of material events within four business days, as well as Regulation Fair Disclosure's
prohibitions against selective disclosure. The NAM also expects that some semiannual filers will choose to continue
to release quarterly earnings data and hold earnings calls.
4 As the Proposed Rule acknowledges, some companies may need to continue quarterly reporting to maintain their
current analyst coverage or to comply with their debt agreements.
5 Proposed Rule on Semiannual Reporting (File No. S7-2026-15) at 104-105 ("Proposed Rule").
6 That estimate doesn't include indirect costs such as the time required for senior executives and board members to
review draft quarterly disclosures. One NAM member said it is interested in semiannual reporting to remove the
senior executive opportunity cost from quarterly filings, noting: "Our senior executive team, including our CEO, should
be using that time in a way that is way more beneficial to [our] shareholders long-term rather than focusing on so
much time each quarter."

companies (such as biopharmaceutical and mining firms) that have lengthy product development timelines and may not generate significant revenue for years.
As these companies grow and start to attract analyst coverage and investments by institutional fund managers, the companies may decide later to switch to quarterly reporting after conferring with their investors and analysts. The Proposed Rule includes that flexibility by allowing companies to check a box in their annual Form 10-K to indicate their planned reporting frequency for the coming fiscal year.7
B. Semiannual reporting would help companies with limited accounting
support.
Semiannual reporting also would be beneficial for companies that struggle to submit their required filings on time because of limited accounting resources. During the Commission's 2025 Small Business Forum, one panelist observed that reporting requirements are "almost like an

endless loop for small companies," and that this burden is borne by "limited accounting financial personnel."8 In addition, many of these small companies have difficulty obtaining sustained attention from registered audit firms during busy reporting periods when larger companies have retained the audit firms' services.
9 In the Filer Status Release, the Commission observed that
nearly 40% of smaller non-accelerated filers had failed to file their 10-K annual reports on time and that 18% of those companies had submitted their 10-K filings more than 15 days late.10 It stands to reason that semiannual reporting would be an attractive option for smaller companies that have limited accounting staffs or have difficulty meeting their filing deadlines due to staffing and external auditor inattention, as they could allocate their resources to focus on two reporting cycles a year. The combination of a semiannual reporting and additional time11 for reporting, as proposed in the Filer Status Release, should ease compliance burdens for smaller non-accelerated filers and help them remain public or ease the decision to go public.
7 If a company has a change in circumstance during the year and wants to undertake the additional burden of putting
out a Form 10-Q between their 10-S and 10-K filings (or alternatively just submitting three 10-Qs instead of a 10-S),
the company should be allowed to do so, as investors would benefit from the additional information.
8 Transcript, Securities and Exchange Commission, Small Business Forum (10 April 2025) at 137, available at
https://www.sec.gov/files/2025-SBF-508-Transcript.pdf (comments of Dr. Yunhao Chen).
9 Filer Status Release at 106.
10 Id. at 105.
11 As part of the Filer Status Release, the Commission should consider extending the deadline for the new
semiannual 10-S filings by small non-accelerated filers by 15 days (instead of five), given the limited accounting
resources of these issuers and the additional time they may need to prepare and audit their financial results over a
six-month period.

C. Semiannual reporting would be an appealing option for companies with
longer-term growth trajectories.
Academic research12 has shown that more frequent reporting (along with quarterly earnings guidance) can contribute to "short-termism" by company managers and investors. Investor-issuer groups like FCLT Global have warned that an excessive focus on short-term results can discourage public companies from making multi-year investments in R&D, new facilities, or products that create value for shareholders. As FCLT Global, which has surveyed executives and investors, explains: "A majority of corporate executives agree that longer time horizons for business decisions would improve performance, and yet half say they would delay value-creating projects if it would mean missing quarterly earnings targets."13
While some investors may believe that the benefits of receiving quarterly 10-Qs outweigh the risks of short-termism, that assessment will vary by company, depending on a company's growth trajectory and the investment timeline of its investors. Some companies, such as biotechnology, mining, or energy exploration firms, may take years until they generate meaningful earnings, a reality that their initial investors are aware of. It makes no sense to hold these low-revenue, long-horizon companies to the same 10-Q disclosure requirements that apply to a mature company with billions of dollars in revenue from multiple business lines around the world.
Within the private markets, private equity firms typically raise funds from investors and make investments in their portfolio companies over a longer term (such as three or five years). In such a case, those investors are fully aware that they are not going to see immediate returns during

the next financial quarter or even the next fiscal year. Similarly, the SEC's disclosure rules should accommodate public companies that have longer-term growth patterns and have investors who bought into that growth strategy. Providing a semiannual reporting option would give these companies more flexibility to invest capital in their business without the pressure to report immediate revenue.

A semiannual option may also help both large and small companies attract more longer-term-oriented investors. An issuer that publicly discloses it is opting for twice-a-year reporting would send a clear signal to investors that more patience is needed if they choose to invest in that company. While such an announcement could deter day-traders and other short-term investors, the benefits of having more longer-term shareholders may be a worthwhile tradeoff for a company. The Commission's rulemaking correctly recognizes that a company's management and board (in consultation with shareholders) would be best situated to make the decision of whether to opt for semiannual reporting.

12 See, e.g., Frank Gigler et al., "How Frequent Financial Reporting Can Cause Managerial Short-Termism: An Analysis of the Costs and Benefits of Increasing Reporting Frequency" Journal of Accounting Research, Vol. 52, No. 2, 2014, available at SSRN: https://ssrn.com/abstract=2493835 ("The cost of increased frequency is that it increases the probability of inducing managerial short-termism.")

13 See FCLT Global, "Our Mission" page, available at https://www.fcltglobal.org/mission/.

D. Semiannual reporting would improve the competitiveness of U.S. companies.

Providing a semiannual option also would enhance U.S. competitiveness, given that most developed nations have already moved to allow semiannual reporting. The United Kingdom, France and most of the European Union, Switzerland, Japan, Australia, Hong Kong, and Singapore all permit (or in some cases mandate) twice-a-year financial reporting for all (or most) companies.[14]

The experience of the United Kingdom is instructive, as it adopted a quarterly reporting mandate in 2007 only to abandon that experiment in 2014. Within three years, 40% of FTSE 100 companies, and over 60% of FTSE 250 companies, had opted for semiannual reporting.[15] The Investment Association, a trade association for U.K. asset managers, urged companies to stop reporting quarterly and providing guidance and to refrain "from engaging in short-term behaviour, such as managing the business to meet quarterly targets rather than developing their long term strategies."[16] [17]

Similarly, Singapore mandated quarterly reporting in 2003 for companies with more than S$75 million ($55.5 million USD) in market capitalization and then reversed course in 2020. "In a rapidly evolving business landscape, it is important for companies to take a long-term perspective on growth, while communicating meaningfully with their stakeholders on how they are navigating through these changes," Singapore Exchange Regulation CEO Tan Boon Gin said at the time, noting "the international trend is moving away from quarterly reporting."[18]

A semiannual option also would make domestic companies more competitive with the foreign private issuers that trade shares in the United States. Under the SEC's current rules, foreign private issuers are not required to file quarterly reports; they only have to report audited financial statements annually via Form 20-K (and provide the regulatory filings they submit to their home market regulator or exchange.)

14 See Debevoise & Plimpton, "The End of Quarterly Reporting in the United States?" (19 September 2025), available at https://www.debevoise.com/insights/publications/2025/09/the-end-of-quarterly-reporting-in-the-united-state.

15 The Investment Association, “Quarterly reporting falls as companies focus on the long-term” (4 September 2017),
available at https://www.theia.org/news/press-releases/quarterly-reporting-falls-companies-focus-long-term.
16 Id.
17 Norges Bank Investment Management (“NBIM”), which oversees Norway’s sovereign wealth fund and invests in
almost 9,000 companies worldwide, also has called for ending quarterly reporting. In a January 2025 report, NBIM
observed: “Regular semi-annual reporting, supplemented with continuous updates of material information, should
adequately meet disclosure requirements." Reuters, “Companies should end quarterly earnings reports, Norway
sovereign wealth fund says” (21 January 2025), available at https://www.reuters.com/markets/europe/companies-
should-end-quarterly-earnings-reports-norway-sovereign-wealth-fund-2025-01-21/.
18 Reuters, “Singapore Exchange scraps compulsory quarterly reporting for companies” (9 January 2020), available
at https://www.reuters.com/article/markets/singapore-exchange-scraps-compulsory-quarterly-reporting-for-
companies-idUSL4N29E1B1/.

As the President Trump and his administration work to revive manufacturing in the United States and the Commission seeks to encourage more companies to go public, it no longer makes sense to force all U.S. corporate issuers to incur the additional expense of preparing three 10-Qs each year, a burden that many of their overseas competitors can avoid.
***
II. The Commission Should Streamline the Form 10-Q Requirements
In addition to allowing voluntary semiannual reporting, the NAM strongly encourages the SEC to streamline its duplicative Form 10-Q filing requirements, which would benefit public companies of all sizes.
As Nasdaq19 has explained: “Most companies publish earnings press releases that update investors on key financial data. However, they also have to file a formal Form 10-Q document with the SEC, which is time-consuming and provides little additional actionable information, since the press release announcing the earnings serves as the quarterly update that virtually all investors need. In fact, research shows that Form 10-Q filings tend not to elicit any immediate market reaction, whereas earnings press releases do.”
For many companies, the cost of preparing the 10-Q filing outweighs the usefulness of that filing for investors. Accordingly, the NAM recommends consideration of the following reforms:
• In lieu of 10-Q filings during the first and third quarter, the Commission should allow corporate issuers the option of disclosing their earnings information via a press release (accompanied by a furnished Form 8-K filing).
• Form 10-Q submissions should be furnished, not filed. Such a change would reduce the liability risks and costs that public companies face when making these filings.
• Smaller non-accelerated filers should receive an additional 15 days (55 days instead of the 40 days for large accelerated filers) to submit their 10-Q filings, given the smaller issuers’ limited in-house accounting resources and the competition for outside audit services from larger companies.
19 See Nasdaq, “Advancing the Public Markets: Unlocking Capital Formation for a Stronger American Economy”
(2026) at 19.

***
The NAM appreciates the Commission's efforts to update its reporting rules. Manufacturers are committed to working with the SEC to adopt commonsense rules that will provide decision-useful information to investors while reducing compliance burdens for public companies of all sizes.
Sincerely,
C. Edward Allen
Senior Director, Corporate Finance Policy
Jake Kuhns
Vice President, Domestic Policy
CC: Chairman Atkins
Commissioner Peirce
Commissioner Uyeda
Director Moloney
7

JAMES STOUT — Jul 1, 2026
Subject: File No. S7-2026-15 From: JAMES STOUT No! We have been over-run with rules that benefit corporations but disadvantage the little guy. This is just one more. For Pete's sake! NOOOOOOOOO!!!! Do not institute this rule change! This will flush one more part of accountability down the drain.

Jan Parizek Retired Educator — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jan Parizek Keep the reports quarterly. Period. I want to know what is happening with my investments, and I want the companies to be held accountable more frequently. Jan Parizek, retired educator

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Jane Ryan Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jane Ryan As a retired state regulator, we required audits and financial statements current within 90 days to examine for qualifications to sell franchises. Financial fortunes can change very quickly and financial statements must be current in order for responsible decisions to be made. Those decisions can impact smaller investors very negatively. Concern for small investors is essential but seems to be disregarded entirely by this proposal. All investors should be protected as much as possible but stale information is like having no information at all. What purpose does this serve? Allowing huge corporations to escape the due diligence that investors should rightly expect is in the interests of those large corporations at the expense of all others. Do you serve the people or only those with largesse? This rule serves the public interest and should be maintained.

Jason Monk-Baumann none — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jason Monk-Baumann I think transparency in reporting corporate revenue to shareholders is a good thing and offers a meaningful value to the relationship investors have with the company. As an investor for retirement accounts myself, I look at the past disclosures when I evaluate whether to invest in a fund, and I look at performance metrics informed

by quarterly reporting to evaluate what investments to retain. Please continue and maintain rules for quarterly reporting on corporate revenues.

Jay Fredrickson Business Strategy Consultant — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jay Fredrickson We need transparency and quarterly reporting as a minimum. Anything less allows companies to skate the rules and not share information with owners. This is a terrible idea and must not be implemented. Shareholders shouldn't be left in the dark.

JC Nifty Entrepreneur — Jul 1, 2026
Subject: File No. S7-2026-15 From: JC Nifty JC Nifty. Entrepreneur in Reno Nevada. WE MUST HAVE MORE TRANSPARENCY in order to live in a more legitimate nation. After 250 we gotta tighten things up. Even quarterly reporting feels under serving, ought be monthly. These corrupt corporations must have more oversight because they are shaking us all down for our lunch money! Absolutely MUST NOT extend their timeline for them to further entrench their Opaque Practices. 4x a year reporting AT LEAST!!! Please and thank you.

Jeanine White — Jul 1, 2026
Subject: S7-2026-15 Comment From: Jeanine White Affiliation: Jul. 1, 2026 Update quarterly for stock investors' knowledge.

Sent from my iPhone

Jeneanne Murmann — Jul 1, 2026
Subject: S7-2026-15 Comment From: jeneanne murmann Affiliation: Jul. 1, 2026 Companies already track their quarterly performance and make major decisions based upon this results. So the burden of quarterly filing is negligible. Investors and those outside companies should have visibility into the performance and financial health of companies.

Jeneanne Ballos

Sent from my iPhone

Jesse Fried, Professor, Harvard Law School — Jul 1, 2026
July 1, 2026
Via Electronic Submission
Ms. Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: Comment on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S

in
Lieu of Quarterly Form 10-Q Filings Release No. 33-11414; File No. S7-2026-15
Dear Secretary Countryman:
I respectfully submit the attached working paper, “Should Regulators Allow Public-Firm Managers to Unilaterally Reduce Reporting Frequency?, recently posted online at
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=7039063, for inclusion in the public comment file for
the above-referenced proposed rule. The working paper analyzes directors’ incentives to reduce reporting
frequency. I hope the Commission finds it useful in its rulemaking process.
The paper makes several points.
1. Directors of non-controlled firms will be inclined to cut reporting frequency even when it harms investors and shrinks the economic pie. Such directors share any resulting benefits pro rata but bear few of the costs—and some of those costs are, for them, benefits. Fear of ouster by unhappy investors may restrain directors in some firms, but not in all.
2. In a controlled firm, the distortion is worse, as directors never fear ouster by public investors.
3. If the Commission wishes to ensure that reductions in reporting frequency benefit public investors and do not shrink the economic pie, it should condition any reduction on approval by a majority of the firm’s public investors, whether the firm is non-controlled or controlled.
4. The problems posed by allowing directors to unilaterally reduce reporting frequency in already-public firms do not arise if a lower reporting frequency is chosen at IPO. Terms disclosed before investors decide what to pay cannot expropriate them: those who dislike a low frequency simply pay less, and pre-IPO insiders bear that discount.
There is an important caveat to the analysis: A public firm’s disclosure generates positive externalities for
other firms and their investors. My analysis assumes that the reduction in such positive externalities caused
by moving from quarterly to semiannual disclosure frequency is not significant. If it is, the Commission
should not allow firms to opt for a semiannual cadence, even if public investors approve or that frequency
is chosen at IPO.
Respectfully submitted,
Jesse M. Fried
William Nelson Cromwell Professor of Law
Harvard Law School
Should Regulators Allow Public-Firm Managers to Unilaterally
Reduce Reporting Frequency?
Jesse M. Fried*
July 1, 2026
ABSTRACT
This essay considers whether regulators should let managers unilaterally cut a public firm’s reporting frequency. It is prompted by the May 2026 SEC proposal to permit managers of domestic issuers to file financial reports semiannually rather than quarterly. I show that managers of non-controlled firms will cut reporting frequency even when it makes investors worse off: they reap the same benefits pro rata but bear little if any of the costs. In fact, some costs translate into benefits for managers. In controlled firms the distortion is worse. Public investors should therefore have to approve any reduction. But before IPO firms should be free to choose the reporting frequency they prefer, potentially subject to safeguards.
* William Nelson Cromwell Professor of Law, Harvard Law School. Thanks to Steve Bainbridge, John
Coates, Jack Coffee, Merritt Fox, and Bob Pozen for helpful comments, and to Joshua Koegel HLS

‘27
for valuable research assistance.
1
Part I. Introduction
U.S. domestic issuers1 are currently required to file financial reports quarterly.2 On May 5, 2026, the Securities and Exchange Commission (SEC) proposed amendments letting domestic issuers opt for semiannual reporting.3 Managers alone would make the choice.4
The SEC’s rationale for this “increased regulatory flexibility”:5 halving disclosure frequency cuts compliance costs, managerial distraction, and short-termism.6 These savings, the SEC adds, could yield another benefit: inducing more firms to go public.7
The proposal raises a broader question: should managers ever be allowed to cut a firm’s previously-mandated reporting frequency without investor consent?8 The question will remain relevant whether or not the SEC’s proposal is adopted. For example, if the SEC allows domestic

1 By “domestic issuer,” I mean a firm traded publicly in the United States that is not a foreign private issuer (FPI), defined infra note [X].

2 Quarterly reporting developed over decades: the NYSE began requiring quarterly earnings reports in the 1920s, and the SEC’s Rule 13a-13 (1970) extended quarterly Form 10-Q filing to all Exchange Act reporting companies. See James J. Park, Do the Securities Laws Promote Short-Termism?, 10 U.C. IRVINE L. REV. 991 (2020).

3 Semiannual Reporting, Securities Act Release No. 33-11414, Exchange Act Release No. 34-105368, 91 Fed. Reg. 24,968 (proposed May 7, 2026) (to be codified at 17 C.F.R. pts. 210, 229, 232, 240, 249)(Proposed Amendments to Exchange Act Rules 13a-13 and 15d-13—Optional Semi-annual Reporting in Lieu of Quarterly Reports on Form 10-Q), SEC Proposed Rule, Release No. 33-11414 (PDF), https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf (hereinafter, “SEC Release”).

4 Under the proposal, the issuer—meaning its board—chooses the frequency. SEC Release, at 7. I use “managers” to mean both directors and officers: on reporting frequency their interests are likely to generally align, and directors are unlikely to cut reporting frequency if officers object.

5 See Statement on Proposing Release for Semiannual Reporting, Paul S. Atkins, Chairman, U.S. Sec. & Exch. Comm’n, at 1, https://www.sec.gov/newsroom/speeches-statements/atkins-statement-proposing-release-semiannual-reporting-050526 (“Today’s proposed amendments, if ultimately adopted, would provide companies with increased regulatory flexibility in this regard”).

6 SEC Release, at 16-17.

7 SEC Release, at 17-18, 23.

8 Throughout, “reducing reporting [or disclosure] frequency” means cutting it below a previously-mandated level. As Part IV explains, a firm might go public committed to semiannual reporting, raise the frequency to quarterly, then drop back—a cut that could also harm investors, but one I would not subject to an investor vote. See infra Part IV.

issuers to opt for semiannual reporting, it may in the future allow them to opt for annual reporting, as it allows private issuers9 listed on U.S. exchanges.10

Giving managers that power, I argue, is undesirable.

The essay makes four claims.

First, managers of non-controlled firms will be inclined to cut disclosure frequency even when it leaves investors11 worse off. They reap the same benefits pro rata but bear few if any of the costs; in fact, some costs translate into benefits for managers (Part II.A).

Second, in controlled firms this distortion is worse (Part II.B).

Third, investors should have to approve any reduction, whether the firm is controlled or not. A veto makes investor harm less likely—and makes any reduction more likely to be "firm-optimal," one that increases the pie shared by investors and insiders12 (Part III).

Fourth, a firm should be free to choose its disclosure frequency at the IPO, potentially subject to safeguards. When investors are informed, IPO terms are unlikely to be very inefficient, and investors who dislike them can simply walk away (Part IV).

One caveat: a firm's disclosure frequency may well have externality effects on other firms and their investors.13 I assume that spillover is small enough to ignore. If it is not, regulators should bar the cut entirely, even with investor consent or at the IPO.

A conclusion follows (Part V).

Part II. Managers' Distorted Incentives When Choosing Disclosure Frequency

9 An FPI is a firm publicly traded in the United States that is incorporated elsewhere, unless it meets both (1) a shareholders test—U.S. residents own, directly or indirectly, more than 50% of its voting securities—and (2) a business-contacts test. See 17 C.F.R. § 230.405 ("Rule 405") under the Securities Act of 1933, as amended, and 17 C.F.R. § 240.3b-4 ("Rule 3b-4") under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

10 See Jesse M. Fried & Ehud Kamar, China and the Rise of Law-Proof Insiders, 48 J. CORP. L. 215, 247 (2023) (explaining that FPIs, including China-based FPIs, are required to report only annually).

11 By "investors," I mean shareholders other than the firm's insiders—its managers and controller, if any.

12 By "insiders," I mean the firm's managers and controller (if any).

13 For arguments that disclosure creates positive externalities across the market, see John C. Coffee, Jr., Market Failure and the Economic Case for a Mandatory Disclosure System, 70 VA. L. REV. 717 (1984) (firm disclosure has public-good and third-party features—benefiting the broader market and capital allocation—so private actors undersupply it relative to the social optimum); Merritt B. Fox, Retaining Mandatory Securities Disclosure: Why Issuer Choice is Not Investors Empowerment, 85 VA. L. REV. 1135 (1999) (arguing that firms will choose less disclosure than is socially optimal).

Managers face distorted incentives over disclosure frequency. They may cut it even when that hurts investors and shrinks the economic pie—and the distortion is worse in controlled firms. Section A takes up non-controlled firms. Section B turns to controlled firms. Section C presents evidence that managers' and investors' interests can diverge over disclosure.

A. Non-Controlled Firms

Consider a non-controlled firm—one where investors can oust managers through a proxy

fight or hostile takeover. Managers reap the same benefits from a cut as investors do but bear almost none of the costs. Indeed, managers experience some costs as benefits. Thus, all else equal,
they will favor cutting frequency even when it harms investors. But fear of ouster may hold them back.

1. Reducing Disclosure Frequency: Potential Benefits and Costs for Investors

a. Benefits

In non-controlled firms, reducing reporting frequency can yield three benefits for investors.

i. Reduced Firm Direct Costs

Fewer reports mean lower compliance costs—preparing, reviewing, and filing them.
Moving from quarterly to semiannual reporting, for instance, spares the firm the costs of filing quarterly reports on Form 10-Q for the first and third quarters.14 All else equal, that lifts firm value and so indirectly benefits investors.

ii. Reduced Supply of Sensitive Information to Competitors

Less-frequent reporting withholds, or at least delays, competitively sensitive information
that could erode firm value. 15 This indirectly benefits investors.16

iii. Reduced Managerial Distraction and Short-Termism

14 The SEC estimates that on average, moving from quarterly to semiannual filing saves firms more than roughly
$200K a year—savings that indirectly benefit investors. SEC Release, at 106.

15 See, e.g., Robert E. Verrecchia, Discretionary Disclosure, 5 J. ACCT. & ECON. 179 (1983) (explaining that
managers will, if given a choice, have an incentive to withhold information that could benefit competitors).

16 As noted in the Introduction, I assume that market-wide externalities from changing disclosure frequency are not
significant. For a single firm, though, releasing sensitive information could both cost it and benefit others
significantly.

Less-frequent reporting may also reduce managerial distraction and short-termism.17 For example, managers might have less incentive to engage in “real earnings management” that can reduce long-term value by small amounts.18 Investors would indirectly benefit.

b. Costs

But less-frequent reporting also can impose three costs on investors.

i. Increased Investor-Assessment Costs

Investors must now “estimate” the results the firm no longer reports—say, by extrapolating
from peers that still report.19 Summed across investors, that effort likely exceeds the firm’s cost of disclosing what it already knows—and the estimates are worse besides.20

ii. Increased Information Asymmetry and Its Associated Costs

Less-frequent reporting delays disclosure of material information about the issuer’s
finances and operations and strips out fine-grained detail, widening the information gap between insiders and the market.
21
Increased information asymmetry harms investors in three ways:

17 See Frank Gigler et al., How Frequent Financial Reporting Can Cause Managerial Short-Termism: An Analysis
of the Costs and Benefits of Increasing Reporting Frequency, 52 J. ACCT. RSCH. 357 (2014) (showing, theoretically,
that higher reporting frequency could increase managerial short-termism). However, evidence from the U.K.
suggests that firms moving from quarterly to semiannual reporting do not appear to increase

investment. See Robert
Pozen, Suresh Nallareddy, and Shivaram Rajgopal, Impact of Reporting Frequency on UK Public Companies (CFA
Institute Research Foundation 2017) (finding that companies that moved to semiannual reporting after 2014 without
supplementing with voluntary quarterly reports did not have detectable increases in investment).
18 See, e.g., John R. Graham et al., The Economic Implications of Corporate Financial Reporting, 40 J. ACCT. &
ECON. 3 (2005) (finding, based on a survey of 400 executives, that managers place a great deal of importance on
meeting earnings benchmarks, with 78% of the surveyed executives indicating a willingness to sacrifice at least a
small amount of long-term value to smooth earnings). However, to the extent the significance of missing a less
frequent (say, semi-annual) target is much greater than that of missing a quarterly target, managers subject to less
frequent disclosure might be incentivized to sacrifice even more long-term value in real earnings management.
19 See John C. Coffee, Jr., Market Failure and the Economic Case for a Mandatory Disclosure System, 70 VA. L.
REV. 717, 733-34 (1984) (arguing that mandatory disclosure "reduces wasteful duplication by establishing a central
information repository").
20 See, e.g., Salman Arif & Emmanuel De George, The Dark Side of Low Financial Reporting Frequency: Investors'
Reliance on Alternative Sources of Earnings News and Excessive Information Spillovers, 95 ACCT. REV. 6 23, 23
(2020) (concluding that "investors are unable to successfully offset the information loss arising from low reporting
frequency, thus impairing their ability to value firms and adversely affecting the quality of financial markets").
21 See, e.g., Renhui Fu et al., Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity, 54 J.
ACCT. & ECON. 132, 132 (2012) ("[u]sing hand-collected data on [US] firms' interim reporting frequency from 1951
to 1973" and finding that "higher reporting frequency reduces information asymmetry and the cost of equity").
5
(1) by boosting insiders' ability to engage in insider trading on material (as well as
important but "sub-material"22) nonpublic information23, which reduces investors' returns,
either through insiders' direct trading24 or their indirect insider trading via the
corporation.25
(2) by increasing uncertainty, which tends to lower the stock price.26
(3) by reducing analysts' incentives to cover the issuer,27 which can further reduce
liquidity28 and lower the stock price.29
iii. Reduced Managerial Effort
Less reporting cuts both ways: it can not only reduce managerial distraction and short-
termism but also managerial effort.
22 See Jesse M. Fried, Reducing the Profitability of Corporate Insider Trading Through Pretrading Disclosure, 71
S. CAL. L. REV. 307, 311-13 (1998) [hereinafter, Fried, Reducing the Profitability] (explaining why insider trading

on sub-material nonpublic information generates similar harms to trading on material nonpublic information).
23 Cf. Robert C. Pozen & Mark J. Roe, Those Short-Sighted Attacks on Quarterly Earnings, Harvard Law School
Forum on Corporate Governance (October 8, 2015), https://corpgov.law.harvard.edu/2015/10/08/ those-short-
sighted-attacks-on-quarterly-earnings/ (noting that increasing the "going dark" period between reports will increase
"the temptation for insider trading"). For a contrary view, see Stephen M. Bainbridge, Letter of Comment Re
Proposed Amendments to Exchange Act Rules 13A-13 and 15D-13 – Optional Semi-Annual Reporting In Lieu of
Quarterly Reports on Form 10-Q (May 11, 2026) at 7, https://papers.ssrn.com/sol3/papers.cfm? abstract_id=6750300
[hereinafter, Bainbridge, Comment Letter].
24 See Fried, Reducing the Profitability, supra note [X], at 307 (insider trading profits reduce, dollar-for-dollar, the
profits of other stockholders).
25 See Jesse M. Fried, Insider Trading via the Corporation, 164 U. PA. L. REV. 801 (2014) (explaining how insiders
can exploit inside information to enrich themselves via the firm's transactions in its own shares).
26 Cf. Richard Lambert et al., Accounting Information, Disclosure and the Cost of Capital, 45 J. ACCT. RSCH. 385
(2007) (using model to show that higher quality disclosures raise a firm's stock price).
27 See Robert Pozen, Suresh Nallareddy & Shivaram Rajgopal, Impact of Reporting Frequency on UK Public
Companies (Colum. Bus. Sch. Rsch. Paper No. 17-59, 2017) (finding that analyst following increased after
imposition of mandatory quarterly reporting in 2007, and that companies that moved to semiannual reporting after
2014 without supplementing with voluntary quarterly reports experienced a reduction in analyst coverage).
28 See, e.g., Karthik Balakrishnan et al., Shaping Liquidity: On the Causal Effects of Voluntary Disclosure, 69 J. FIN.
2237 (2014) (finding that a reduction in analyst coverage reduces liquidity).
29 Yakov Amihud & Haim Mendelson, Asset Pricing and the Bid-Ask Spread, 17 J. FIN. ECON. 223 (1986).

First, less frequent disclosure makes managers harder to monitor (and then potentially
replace), increasing the incentive to slack off. 30
Second, a wider information gap makes it riskier and thus potentially less likely for activist
funds to build stakes, weakening that discipline further. Both effects tend to lower firm value and indirectly harm investors.
2. Reducing Disclosure Frequency: Managers' Distorted Incentives
Managers' cost-benefit considerations are different. As shareholders they share the
potential benefits of a disclosure-frequency cut pro rata, yet bear almost none of the costs—and some of investors' costs are, for managers, benefits.
So managers will always prefer a cut when investors do—and often when investors don't,
even if this would shrink the shared pie.31
a. Same Pro-Rata Benefits as Public Investors
Equity-owning managers enjoy the same three benefits as investors, pro rata:
(1) Reduced firm direct costs.

(2) Reduced supply of sensitive information to competitors.
(3) Reduced managerial distraction and short-termism.
b. Lower Costs than Public Investors
But managers do not bear investors' costs—and some of those costs are, for managers, benefits. Consider them in turn.
(1) Investor-assessment costs. Managers, who know how the firm is doing, avoid these entirely.
(2) Increased information asymmetry and related costs. Everything else equal, the value of managers' shares declines. But they can trade more profitably on what they alone know. On net, they experience this cost less than investors do—or as a gain.
30 See Zohar Goshen and Gideon Parchomovsky, The Essential Role of Securities Regulation, 55 DUKE L. J. 711, 760 (2006) (noting how increased disclosure puts poorly performing management teams at greater risk of replacement); Benedikt Downar et al., The Monitoring Effect of More Frequent Disclosure, 35 CONTEMP. ACCT. RSCH. 2058 (2018) (finding evidence consistent with the argument that more frequent disclosure provides shareholders with the opportunity for timelier monitoring and the ability to better constrain managers from misusing corporate resources).
31 One caveat: reducing reporting frequency in the United States can impose additional personal costs on directors. For example, they might have to work harder figuring out insider trading policy and issuing more Forms 8-K ("current report" capturing material events between periodic filings), and worry about reputational risks. To the extent that these concerns loom sufficiently large for a particular board, that firm is unlikely to be inclined to reduce reporting frequency.

(3) Reduced effort. Managers slack off only when the non-pecuniary payoff outweighs the hit to their shares—so for them, this too is a net benefit.
Table 1 below summarizes the different perspectives of managers and investors in non-controlled public firms.
Table 1: Benefits and Costs of Reduced Disclosure Frequency in Non-Controlled Firms
Benefits Investors
(pro rata)
Managers
(pro rata) Costs Investors Managers
Reduced Firm
Direct Costs B1 B1 Increased Investor-
Assessment Costs C1 0
Reduced Supply of
Increased
Sensitive
Information
B2 B2
C2
< C2 [or
net
Information to

Asymmetry and
benefit]
Competitors
Related Costs
Reduced
Managerial
B3 B3 Distraction and
Reduced
Managerial Effort C3 benefit]
[net
Short-Termism
3. Reducing Disclosure Frequency: Managers' Overall Incentives
Because managers reap the same benefits pro rata as investors, and bear less if any of the costs (some of which managers experience as additional benefits), they will, all else equal, want to cut disclosure frequency even when it harms investors.
But in a non-controlled firm, managers may decide it's better not to do so over investor objections: unhappy investors are likelier to back a proxy challenger or hostile bidder who throws at least some of the managers out. If managers are not so deterred, investors lose—and the pie can be expected to shrink, because investors' loss will tend to exceed managers' gains. 32
B. Controlled Firms
Now consider controlled firms, where a controller appoints the managers. Four things change:
First, every benefit and cost from the non-controlled case carries over, with two important, related exceptions. Because the controller, not investors, can remove managers, a cut can neither (1) reduce managerial distraction and short-termism (a potential benefit of cutting disclosure frequency) nor (2) reduce managerial effort (a potential cost).
32 Managers' gain comes from insider-trading profits (extracted from investors) and from slacking off—gains that
likely fall short of the resulting direct harm to investors directly (because of losses to insider trading, etc.) and
indirectly (because of a drop in firm value).

Second, managers may nominally set frequency, but the controller calls the shots, so the remaining benefits and costs must be considered from the controller-and-managers' combined perspective. Fortunately, for the controller they look much the same as for managers.33
Table 2 below summarizes the different perspectives of investors and the controller/ managers in controlled firms.
Table 2: Benefits and Costs of Reduced Disclosure Frequency in Controlled Firms
Controlle
Controlle
Benefits Investors
(pro rata)
r and
Costs Investors
r and
Managers
Managers
(pro rata)
Reduced Firm
Direct Costs B1 B1 Increased Investor-
Assessment Costs C1 0
Reduced Supply of

Increased
< C2 [or
Sensitive
Information
B2 B2
C2
net
Information to
Asymmetry and
benefit]
Competitors
Related Costs
Third, the restraint that fear of ouster creates in a non-controlled firm is gone: the controller has nothing to fear from investors unhappy about reduced disclosure frequency.
Fourth, a reduction in disclosure frequency opposed by investors usually shrinks the pie in controlled firms too—but not always. If the controller owns, say, 90% of the equity, few outside investors absorb the loss, and the controller/managers' gain can exceed it.
C. Evidence that Managers Often Prefer Less Disclosure than Investors
The evidence that managers and investors diverge over the amount of disclosure—with managers often wanting less—is substantial.34 The evidence takes two forms: (1) the disclosure practices of publicly-traded firms that are not subject to mandatory disclosure, and (2) stock price reactions to publicly-traded firms (a) becoming subject to mandatory disclosure (against managers' wishes) or (b) being removed by managers from the mandatory disclosure regime.
1. When Disclosure is Voluntary, Managers Often Fail to Disclose Anything
Over-the-counter (OTC) firms were exempt from mandatory disclosure until 1965, when it reached all firms with sufficient assets and more than 500 recordholders.35 Because a
33 Controller and managers both share pro rata in the two remaining benefits—lower direct costs and less leakage to
competitors—while escaping investors' costs: they bear no investor-assessment costs, and experience information
asymmetry as less of a cost, or as a net gain.
34 So far as I know, no one has studied this manager-investor divergence over disclosure frequency.
35 See Allen Ferrell, Mandatory Disclosure and Stock Returns: Evidence from the Over-the-counter Market, 36 J.
LEG. STUD. 213, 223-25 (2007) (describing the 1964 legislation). Today a company enters the regime when, at fiscal

recordholder is whoever the firm's books name as owner—usually a nominee institution, not the beneficial owner—a firm with 500 recordholders can have thousands of real shareholders.36
Pre-1965, many OTC firms disclosed nothing at all—plainly less than investors would have wanted. In a 1963 SEC sample of OTC firms traded in late 1961, more than a quarter reported nothing about their financial position or results.37
Today, publicly-traded firms can exit the regime and remain publicly-traded if (1) trading in their securities is moved exclusively to the "Pink Sheets" market; and (2) the firm does not have any class of securities outstanding with at least 300 recordholders.38 Hundreds of U.S. companies—some with thousands of shareholders—have used the recordholder test to escape mandatory disclosure while their shares keep trading.39
Once out, insiders may disclose whatever they like.40 However, firms exiting mandatory disclosure are said to "go dark": afterward, insiders typically refuse to tell public investors anything. In a study of 500 firms that went dark between 1998 and 2004, only 10% provided any financial statements to investors on a website, not all of which were audited.41
2. Stock-Price Reactions to Changes in Disclosure Regime

Stock-price reactions—when firms are forced into the regime, and when managers take them out—tell the same story.

Two studies examine OTC firms forced into the regime in 1965 after their managers had chosen to stay out. One study estimated that affected OTC firms experienced statistically

year-end, it holds more than $10 million in assets and a class of equity held of record by 2,000 persons—or 500 who

are not accredited investors. See Section 12(g) of the Securities Exchange Act of 1934.

36 See Jesse M. Fried, Firms Gone Dark, 76 U. CHI. L. REV. 135, 135-36 (2009). See also Section 12(g) of the

Securities Exchange Act of 1934.

37 See Joel Seligman, The Historical Need for a Mandatory Corporate Disclosure System, 9 J. CORP. L. 1, 39-40

(1983) (also reporting that a 1957 SEC study found that "more than 25 percent of the issuers responding did not

disseminate any financial information to shareholders at all").

38 See Jesse M. Fried, Firms Gone Dark, supra note [X], at 135–36. If total assets did not exceed $10 million on the

last day of each of the three most recent fiscal years, the recordholder threshold for exit is 500. See Section 12(h)(3)

of the Securities Exchange Act of 1934. Banks, holding companies, and savings-and-loan companies may suspend

reporting if they have fewer than 1,200 holders of record. See JOBS Act, Pub. L. No. 112-106, §§ 601–602, 126

Stat. 306 (2012); 15 U.S.C. § 78l(g)(4).

39 Some firms had more than 300 recordholders shortly before exiting but used a reverse stock split or repurchase

tender offer to get below the 300 recordholder threshold. See Fried, Firms Gone Dark, supra note [X], at 136.

40 Firms may still be subject to state law disclosure requirements, which tend to be minimal. See Fried, Firms Gone

Dark, supra note [X], at 139

41 Christian Leuz et al., Why do firms go dark? Causes and economic consequences of voluntary SEC registrations,

45 J. ACCT. & ECON. 181, 203 (2008).

10

significant, positive abnormal returns ranging between 11% and 22% during the period from January 1, 1963 (around the time regulatory change began to appear likely) through November 15, 1965.42 The second study reported a 6% abnormal return for 1963.43 Investors, in short, gained from disclosure their managers had resisted.

Exit announcements run the other way: the stock usually drops sharply, a sign that managers will cut disclosure even at investors' expense. In a ten-day window around the time firms announce their intention to go dark, abnormal (market-adjusted) cumulative returns are -10%.44 In contrast, firms announcing going-private transactions (transactions in which all public shareholders are cashed out) experience positive market-adjusted returns in a comparable window.45

***

Managers cannot yet set disclosure frequency, but they can sometimes choose whether to be subject to mandatory disclosure at all. When they opt out, they often tell investors nothing—clearly less than investors want. The 1960s and going-dark studies show, in stock prices, that investors do better when managers must disclose more than they prefer and worse when managers can decide how much to disclose. Together they support, if indirectly, the claim that managers given the choice will cut frequency even when it harms investors.

Part III. For Post-IPO Firms, Give Investors the Vote

A. A Shareholder-Veto Rule

My proposed rule is simple: a firm—controlled or not—may cut reporting frequency only with the consent of a majority of the firm's public investors (or at least a majority of their voted shares).46 An exception could be made for a firm where a controller owns almost all of the shares (say, 90%).47

The logic is straightforward. Managers, as Part II showed, will cut frequency even when it harms investors and shrinks the shared pie. Requiring their consent makes both outcomes less likely.

42 See Ferrell, supra note [X], at 214.

43 Michael Greenstone, Paul Oyer, and Annette Vissing-Jorgensen, Mandated Disclosure, Stock Returns and the 1964 Securities Acts Amendments, 121 Q.J. ECON. 399, 402-403 (2006).

44 See Leuz et al., supra note [X], at 182

45 Id.

46 This builds on my work in Firms Gone Dark, where I proposed that public investors approve any exit from mandatory disclosure that does not cash them out. See Fried, Firms Gone Dark, supra note [X].

47 Because investors own so little equity, the cost imposed on them by reducing disclosure frequency is likely to be insignificant, making it unlikely that such a reduction is pie-shrinking.

A vote does impose costs on the firm that are indirectly borne by investors (and insiders). But investors already vote not once but every year48 on say-on-pay and shareholder resolutions that likely matter far less than disclosure frequency.

B. Would a Precatory Vote Suffice?

After the SEC's proposal, prominent securities scholars suggested giving shareholders a precatory vote.49 They write:

"Hypothetically, if 90 percent of shareholders voted in favor of retaining quarterly reports, this would be important for management to know. Ignoring such information or failing to obtain it could result in activist hedge funds seeking board representation in order to challenge management's decision. This would be expensive to both sides and could be avoided if management sought a serious census of its shareholders before proceeding." 50

If the SEC can compel a precatory vote but not a binding one, a precatory vote is worth requiring—it can only help. But in both controlled and non-controlled firms, its value is limited.

1. Non-controlled firms

In a non-controlled firm, managers are likely to care about investors' attitudes towards reducing disclosure frequency (because they may be ousted by unhappy investors). If they do, without a formal precatory vote, they will seek feedback from institutional investors (who hold

48 Dodd-Frank Wall Street Reform and Consumer Protection Act § 951, 15 U.S.C. § 78n-1 (2018) (requiring a shareholder advisory vote on executive compensation at least once every three years); see also Dodd-Frank's Unintended Consequences: Lawsuits Seeking To Enjoin Say-On-Pay And Equity Plan Shareholder Votes, CCB J. (June 24, 2013), https://ccbjournal.com/articles/dodd-franks-unintended-consequences-lawsuits-seeking-enjoin-say-pay-and-equity-plan- (noting that most public companies now hold say-on-pay votes annually).

49 John Coates, John C. Coffee, James D. Cox, Merritt Fox, and Joel Seligman, Shadow SEC Statement No. 8: Comment on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S in

Lieu of
Quarterly Form 10-Q Filings, The CLS Blue Sky Blog (June 1, 2026)
https://clsbluesky.law.columbia.edu/2026/06/01/shadow-sec-statement-no-8-comment-on-sec-proposal-to-allow-
companies-to-file-semiannual-reports-on-new-form-10-s-in-lieu-of-quarterly-form-10-q-filings/.
50 Id.

less than 50% of smaller firms' shares,51 but 70-80% of larger firms' shares52) about their views on such a reduction. A precatory vote cannot add much value here.53

2. Controlled firms

In a controlled firm it makes no difference at all: managers answer to the controller, not to investors, and can ignore the vote.54

Part IV. IPO Firms

The problems arising from allowing managers of already-public firms to reduce disclosure frequency do not arise when a firm indicates at the IPO that it is choosing (or may in the future choose) the lowest reporting frequency allowed by regulators.55 So firms should be free to do exactly that, without any need for an investor vote.

Section A explains that arrangements in place at the IPO—before public investors decide how much (if anything) they are willing to pay for shares—cannot harm informed investors. Section B argues that if investors are informed, arrangements chosen by managers are also likely to be firm-optimal, or at least not too far from it. Section C discusses further considerations, including potential safeguards.56

51 Garnet Roach, Only Small Caps See Minority of Shares Held by Institutions, Shows Research, IR Impact (Jan. 18,
2022), https://www.ir-impact.com/2022/01/only-small-caps-see-minority-shares-held-institutions-shows-research/.
OECD, OECD Corporate Governance Factbook 2025: Global Public Markets and Corporate Ownership (2025),
https://www.oecd.org/en/publications/oecd-corporate-governance-factbook-2025_f4f43735-en/full-report/global-
public-markets-and-corporate-ownership_c5012184.html.
52 53 Where a non-controlled firm's managers shrug off investor opinion—say, because ouster is unlikely, the firm being
unattractive to activists or acquirers—a precatory vote changes little there too. Such a firm is, for our purposes,
effectively controlled.
54 In the context of the SEC's proposal to allow managers to opt for semiannual reporting, which he supports, Steve
Bainbridge suggests that managers be required to issue a press release explaining the switch and file the press
release with a Form 8-K. See Bainbridge, supra note [X], at 11-12. I don't see how issuing a press release would
deter managers of non-controlled firms and controlled firms from reducing reporting frequency even when it hurts
investors. In my view, it would be even less effective than a precatory vote. See generally Stephen Bainbridge, Is the
Sky Falling? SEC Prepares Proposal to Eliminate Quarterly Reporting Requirement,
BainbridgeOnCorporations.com (Mar. 17, 2026), https://www.bainbridgeoncorporations.com/p/is-the-sky-falling-
sec-prepares-proposal (defending the elimination of mandatory quarterly reporting).
55 The firm could later raise its frequency and perhaps cut it again. No vote should be needed for that cut: investors

already consented to the low baseline, and we should not deter firms from voluntarily reporting more. The firm
could also commit to giving investors a vote on any subsequent reduction in frequency.
56 As the Introduction notes, I assume the regulator has concluded that the spillover benefits of more frequent
disclosure are too small to mandate it.

A. IPO Arrangements Cannot Harm Informed Investors
Securities regulation and corporate law alike assume investors are informed and rational
enough to trade and vote in their own interest. Institutional investors buy around 90% of shares at IPOs,57 and own a large percentage of shares, often exceeding 50%, in post-IPO firms.58 U.S. investors can fairly be presumed to understand an IPO firm's governance terms.
To the extent investors are informed about disclosure—they can understand the disclosure arrangements of a firm at the IPO (and thereafter) and take them into account in assessing the value of the shares—the frequency the firm picks cannot be said to harm them. If they dislike the frequency, they can value the shares less. If they think the price exceeds the value, they don't need to buy. Those who do buy have no grounds to complain.
IPO investors already weigh single- versus dual-class stock and Delaware versus Nevada charters. Considering disclosure frequencies is no harder—indeed, they already buy FPIs that report just once a year. 59
B. The Presumptive Firm-Optimality of IPO Disclosure Arrangements
With informed investors, firms going public tend to choose terms that are not too far from firm-optimal—disclosure included—because investors pay more for terms they like and less for terms they don't. Insiders will choose a lower frequency only when it helps both them and investors, or when their gain exceeds investors' loss.
C. Further Considerations
Once a regulator sets a floor, I see no reason an IPO firm can't elect that frequency—or give itself an option to drop to that frequency subsequently, without an investor vote.
If regulators believe that IPO terms do not stray too far from the firm-optimal, they may
want to consider setting a lower minimum frequency for IPO firms than for already-public firms.
FPIs already list here while being allowed to report just once a year, on the SEC's apparent view that annual disclosure suffices. If it suffices for FPIs, perhaps it should suffice for domestic issuers, which typically give U.S. investors stronger corporate-law protections and better enforceability.60
And, if regulators worry that small issuers might exploit unsophisticated buyers, they could demand more frequent disclosure except where the offering either clears a dollar threshold or draws enough institutional investors, or both.
57 Fidelity, Understanding the IPO Share Allocation Process (2025), https://www.fidelity.com/learning-
center/trading-investing/trading/ipo-share-allocation-process (institutional investors receive "the lion's share" of an
IPO; the historical institutional-to-retail split is about 90/10, varying deal to deal).
58 See supra note [X].
59 See supra note [X].
60 See e.g., Fried & Kamar, supra note [X] (documenting the limited enforceability of U.S. corporate and securities
law against insiders of China-based FPIs).

Part V. Conclusion
A public firm's disclosure generates positive externalities for other firms and their
investors. Assuming that a reduction in reporting cadence does not significantly reduce these externalities, regulators should enable firms to choose a lower reporting frequency.
However, this choice should not be made by managers alone. Managers of non-controlled

firms will, if permitted, be inclined to cut disclosure frequency even when it harms investors and shrinks the pie they share with them. The reason is structural: managers capture the benefits pro rata but bear less of the costs—and some costs, like greater information asymmetry and weaker monitoring, actually translate into benefits for them. In a controlled firm, where a controller fears no ouster from unhappy investors, the distortion is worse.
I thus propose that no firm cut a previously-mandated reporting frequency without public-investor approval. A shareholder veto screens out value-destroying reductions, while permitting those that increase firm value. The cost of such a one-time vote is trivial next to annual say-on-pay votes and shareholder resolutions, which matter less.
For disclosure arrangements adopted at the IPO, no vote is needed. Arrangements adopted before investors decide what to pay cannot expropriate informed investors, who simply discount the price to reflect any disclosure frequency they dislike. And because pre-IPO insiders bear that discount, they have every reason to pick the frequency that maximizes firm value. Regulators should therefore permit firms to go public with the reporting frequency of their choice, without the need for any investor vote, down to the regulatory floor deemed appropriate for IPO firms.
15

Joan Matt n/a — Jul 1, 2026
Subject: File No. S7-2026-15 From: Joan Matt I feel semiannual reporting, though more economical for companies, does a disservice to investors who rely on quarterly reports to keep track of their investments and to make financial decisions. It seems the semiannual reports don't keep investors up to date and could be detrimental to their finances.

Jodi Juhnke Public School Educator — Jul 1, 2026
Subject: File No. S7-2026-15 From: Jodi Juhnke Please continue the quarterly reporting. As we near retirement age we deserve to be informed on our finances. Transparency is always the most trustworthy!

John B Todd — Jul 1, 2026
Subject: File No. S7-2026-15 From: John B Todd Please leave mandatory quarterly reporting as a requirement. Do not allow companies or elect to report only twice a year.

John McMillan — Jul 1, 2026
Subject: File No. S7-2026-15 From: John McMillan I disagree with this proposal, as it will negatively impact the individual investor who is already at a distinct disadvantage to instituitional traders. This reduces transparency of company actions, and allows instituitional investors to front run the market. This is a bad idea

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John Schmitz CPA — Jul 1, 2026
Subject: File No. S7-2026-15 From: John Schmitz CPA I see no valid reason to make a switch from the current 4 times reporting to semi annual.

John W Mitchell III — Jul 1, 2026
Subject: File No. S7-2026-15 From: John W Mitchell III Yes, quarterly statements damage companies abilities to plan long term and penalize companies when billing has a snafu.

Johnna Willmon CITIZEN of the United States — Jul 1, 2026
Subject: File No. S7-2026-15 From: Johnna Willmon Do to the amount of corruption and money laundering happening in this Country, relaxing of reporting doesn't make any sense whatsoever. With the amounts of data having to be processed it would seem to me that extending the reporting time will only complicate the problem even more. Until the waste, fraud, and abuse is cleared up and the money laundering is STOPPED, I find it absurd to make it easier to continue the Status Quo. I ask for common sense and will watch for whether the SEC is truly a watchdog or complicit in the fraud taking place against the American People. Thank you for your time and attention to this matter. Sincerely Johnna Willmon

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Joshua Burris — Jul 1, 2026
Subject: File No. S7-2026-15 From: Joshua Burris Transparency requires financial information to be shared in a timely manner. Quarterly reporting is the minimum acceptable reporting period to ensure accountability and avoid abuse of the system. I urge you to maintain quarterly reporting as weakening this requirement will undermine the public's trust in your agency during an economic period that requires steady and reliable assurances. Also, allowing more time to pass between reports only makes it easier to commit fraud and other criminal or civil crimes. This would also hurts retail investors whom do have the time and/or money to keep track of financial information compared to institutional and corporate investors.

Joy Grey-Morris None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Joy Grey-Morris I would like the committee to keep the reporting by CEO's at quarterly intervals. I think this will provide greater transparency, oversight, and greater protection for investors.

Joyce Powell — Jul 1, 2026
Subject: File No. S7-2026-15 From: Joyce Powell Semi-annual reporting has been done twice in the past and was devastating for investors both times. Learn from past history and keep quarterly reporting.

Julie Atebalo NA — Jul 1, 2026
Subject: File No. S7-2026-15 From: Julie Atebalo Keep quarterly reporting. We need up to date Information on our funds!

K Greulich — Jul 1, 2026
Subject: File No. S7-2026-15 From: K Greulich Why are YOU making it easier for greedy people to hide what they're doing? Are you as much a thief as they? SHAME ON YOU! We "nobodies" (as so many of you/them think of us) work do hard do YOU/THEY can STEAL from us. SHAME ON YOU! Keep the reporting quarterly. Clean up the thievery.

K. Jeffrey — Jul 1, 2026
Subject: File No. S7-2026-15 From: K. Jeffrey We have seen what happens when Financial companies are able to hide issues and drag reporting. We worked to fix that. Do not go back on it when people are struggling as it is and those who have some funds in 401Ks and IRAs are trying to save and one day retire. We bailed the financial industry out once and it was a disaster. Our economy is teetering. This is the wrong move.

Kade Sanders — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kade Sanders Please keep the reporting quarterly.

Kansan against Oligarchy — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kansan against Oligarchy If anyone questions the statement “we are living in a corporate oligarchy”, their observational skills should be questioned. It is obvious to me that the current rule for quarterly earnings for America’s corporations is not hurting them whatsoever. Stock prices are at all time highs. There is no question that the prime directive as publicly stated by US corporations is the stock price. After working at a large corporation myself for 35 years, quarterly earnings reports allow both insiders and outsiders the information they need on a timely basis. This is another attempt by corporate interests, political donors, etc., etc., to avoid transparency. Please just leave this the way it is. Don’t give corporations the option to continue to gain more and more power. In my opinion this is a no-brainer. Require quarterly earnings reports just like we have for decades.

Karen Doane — Jul 1, 2026
Subject: S7-2026-15 Comment From: Karen Doane Affiliation: Jul. 1, 2026 I'm a registered veterinary technician. I don't make much money, so whatever I have to invest has to go as far as possible. Up to date information is important to me. Every decision I make determines wether I have enough retirement money to survive after I can no longer do this very physical job. Quarterly reporting should absolutely continue. Thank you.

Karen Fisher — Jul 1, 2026
Subject: File No. S7-2026-15 From: Karen Fisher Keep companies reporting quarterly. It keeps companies transparent and accountable. Why do large companies continue to get perks? In this day and age, hardworking investors deserve up-to-date information about companies they invest in.

Karen Huss Motley Fool — Jul 1, 2026
Subject: File No. S7-2026-15 From: Karen Huss Now retired, my spouse and I have been investing regularly for fifty-plus years. We have a stake in the proposed rule change. Reducing the number of public-company reports from 4x a year to 2x a year is a mistake. Stock investing is ownership; bond investing is debtor-creditor. When we own a piece of a business or loan to a business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens that connection. Fewer reports MAY reduce costs, but with increasingly efficient disclosure tools, that point is debatable. It MAY ease the pressure to manage quarter to quarter, but taking the reports away doesn't make us or anyone else more patient. It just makes us and everyone else less informed and less information rarely creates better-informed owners or creditors. Half as many official updates -- less transparency -- increases uncertainty. And volatility. Because when information belatedly arrives, the surprises are bigger and the reactions are sharper. This is a BAD IDEA! No change to quarterly reports, PLEASE.

Kathy Davis None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kathy Davis Keep it quarterly!!!

Keith Ensminger Retired small business owner, teacher, and farmer — Jul 1, 2026
Subject: File No. S7-2026-15 From: Keith Ensminger The SEC needs to keep the quarterly reporting. Every business creates quarterly reports for tax purposes except for farmers. A computer teacher 30 years ago in a computer class out our local community college described a Microsoft representative presentation about Excel to a room of accountants. He said some were accounts shook and told the representative Excell will allow them to update financial documents with a click instead of taking hours or days by pencil in hand. The online world has vastly improved, so the financial incentive to produce biannual instead of quarterly reports makes little sense. The financial information can be easily merged in Form 10-Q. Please keep the requirement that public companies submit quarterly Form 10-Q reports instead of the new Form 10-S reports.

Keith Peters Private investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Keith Peters Please vote NO on the current legislation reducing the number if times reports are published regarding investment products. Ref S7-2026-15.

Kelsey Swanson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kelsey Swanson We shouldn't be allowing companies who are asking for our investment support to give us less information. How can we confirm they are staying on track with their proposals and promises? How do we hold them accountable? Why should someone at the company have more consistent and accurate information than all of the other investors? Isn't that just insider trading potential? If companies are only required to report twice a year, the common investor will be shut out of smart financial decisions. Take a look at stock history. Whenever less information has been enforced and allowed, the entire market suffered. More volatility. Stop taking away the rights of investors that are helping boost company's expansion. If they are public, reliable and frequent information belongs to the public whose support they have asked for. Quarterly reports should remain required for all public companies.

Kenneth B Pajor N/A — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kenneth B Pajor As a stock investor I believe that a Reduction in reporting from 4 times /yr to 2 times/yr is a mistake.

Kent Quiggle — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kent Quiggle Do not let them extend the filing period to be semi-annually. I do not approve.

Kerry Homenik — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kerry Homenik Keep the guardrails in place...I am tired of the small, individual investor who doesn't have access to ALL the (inside)information that big(rich) investors/politicians do. Do not take away what valuable information we do have.

Kevin keefe — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kevin keefe As seniors, we do not have a lot on funds in our IRAs and annuities. It’s important to us to keep the quarterly reports so we can see the he markets and make adjustments as soon as possible. Please keep the quarterly reports!

Kim Graham — Jul 1, 2026
Subject: File No. S7-2026-15 From: Kim Graham We want full transparency from companies who must have public oversight and information regularly to make investment decisions. The quarterly reports are vital for the public. You could make them take less time but we must have critical information that could affect price movements dividends and insiders' trading in a timely manner.

Lacy Saunders-Fereday — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lacy Saunders-Fereday This is a horrible idea that would prevent individuals from knowing the state of their finances for retirement without actively having to search out the information. With many older individuals that are less technologically savee berring the brunt of collapse with no recourse of moving their money until after a collapse is complete. Do NOT do this

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Larelise Kintz — Jul 1, 2026
Subject: File No. S7-2026-15 From: Larelise Kintz I am writing as an individual investor to express my strong opposition to the proposal to permit public companies to report on a semiannual rather than quarterly basis. Public companies receive extraordinary benefits from access to the public capital markets. In return, they should continue to provide timely, transparent financial reporting to the investors whose capital they use. Quarterly reporting is a fundamental part of that relationship. The proposal’s benefits accrue primarily to issuers through reduced compliance costs, while its costs

fall primarily on investors, who would be asked to make investment decisions with less current information. Less frequent reporting increases information asymmetry between corporate insiders and the investing public, reduces market transparency, and weakens the efficiency of price discovery. Supporters argue that semiannual reporting would encourage longer-term thinking. I do not believe transparency and long-term management are competing goals. Companies can pursue long-term strategies while remaining accountable to shareholders through regular financial reporting. Access to public capital is a privilege, not an entitlement. The modest reduction in administrative burden proposed here does not justify reducing transparency, accountability, and investor protection. For these reasons, I respectfully urge the Commission to reject the proposed rule.

Laura Kiholm — Jul 1, 2026
Subject: File No. S7-2026-15 From: Laura Kiholm At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

LG — Jul 1, 2026
Subject: File No. S7-2026-15 From: LG I do not support the move from quarterly to semi-annual reporting. Taking information away makes for less informed owners/stock-holders and in this day and age transparency is imperative. The slowing down of sharing results may relieve some administrative burden it also opens the door for another Enron situation. Let us not make that mistake again.

Liann Bowman — Jul 1, 2026
Subject: File No. S7-2026-15 From: Liann Bowman Please keep the quarterly reporting to assist investors in analyzing their portfolios. Too many circumstances can change in 6 months and without required reporting transparency will be compromised. It is very important for the individual investor and I would think for the institutional investor as well.

Lily Stevens — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lily Stevens To the Securities and Exchange Commission: My name is Lily Stevens and I'm a constituent who has lived in multiple states across the southeast US. I have worked in nonprofit and state government positions for over a decade. As a public servant one of the benefits has been a state retirement account that has allowed me some peace of mind about my future. In addition to my employer sponsored retirement account I have a supplemental retirement account. The cost of living has only been going up and I hope that one day I'll might be able to retire with my savings. I rely on quarterly reports to make decisions about my retirement investments. Without these, I stand to lose money and lose out on a future that I, and EVERYONE, deserves. My parents are both retired now and living off their retirement savings which we hope can provide for them for the rest of their lives. Please do not put their wellbeing and our family's financial security in jeopardy. We the people deserve transparency. The SEC quarterly reporting rules have existed for decades. Leave them alone.

Linda Matthews Motley Crew — Jul 1, 2026
Subject: File No. S7-2026-15 From: Linda Matthews In a time of so much disaster, fear and uncertainry, where many are losing jobs and homes, the one thing we don't need is more secrecy, which looks to us like just more conspiracy, and self service. We know who you are and there is a swell-a movement, ever growing-to remove those who disuse their power for self service. So go ahead, show your deep disdain for Americans and your career will end. Permanently

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Lisa OConnor Psychologist — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lisa OConnor I worked for 15 years as a Behavior analyst (psychologist) with a very challenging patient population (traumatic brain injury). My husband owned his own business and worked 80 hour days for 30 years and also invested heavily so he could retired before his body gave out from years of physical labor. We Invested heavily so we could retire early. Now my daughter (17)! is investing. We want our hard work to pay off just like any one else. We need accountability and transparency in our institutions, not more opportunities for insider trading. Please, keep it quarterly! Trust me, people behave in ways that benefit them, IF THE CONTINGENCIES ALLOW. Keep it quarterly because you KNOW what will happen if you don't. More faith, not less. The American people need you to make the better choice.

Lisa Trager — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lisa Trager KEEP QUARTERLY REPORTING

Lloyd Dalton Account holder — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lloyd Dalton Maintain quarterly reporting and accountability. There are no changes warranted.

Lynda Streater — Jul 1, 2026
Subject: File No. S7-2026-15 From: Lynda Streater This is a dangerous change and the disaster that was Enron is all the proof needed that quarterly reporting is vital for investors to track trends and spot problems. KEEP QUARTERLY REPORTING REQUIREMENTS.

M Dow Sound Mixer/Design — Jul 1, 2026
Subject: File No. S7-2026-15 From: M Dow M Dow Sound Mixing/Design Pacific Northwest This Experiment has already been run – we know the Ending – Stocks lose value when companies are only required to report twice a year. WHY RUN THE EXPERIMENT AGAIN ? Our retirement funds are AT RISK. MAINTAIN QUARTERLY REPORTING. Thanks for reading.

Margaret Smith — Jul 1, 2026
Subject: File No. S7-2026-15 From: Margaret Smith Dear Secretary, I am opposed to the proposed new rule S7-2026-15 being considered by the commission which could allow public corporations to report financial information semi-annually rather than quarterly. As a member of the general public

who has invested in both funds and individual stocks through brokerages for at least three decades, I know that having access to business information more frequently (at least quarterly) will be more helpful to me (and those I look to for guidance) when deciding how to handle my investments. It may help reduce mistakes or fraud. Corporations are enjoying huge profits right now. Rather than more simplicity in reporting financial information, corporations ought to provide as much information to investors as possible to help us secure our future. Sincerely, M Smith

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Marla F. Beatty None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Marla F. Beatty My husband and I have been saving for our retirement for over 45 years. We depend on Quarterly Reporting to determine the strengths and weaknesses of our investments. We both sincerely feel that changing to semi-annual reporting weakens the transparency of company governance, and provides bad actors (such as happened at Enron) or inept company officers to fail in their duty to Investors. Please maintain Quarterly Reporting.

Martin Williams Motley fool community — Jul 1, 2026
Subject: File No. S7-2026-15 From: Martin Williams Less information is very rarely a good thing. Even though this has been the general trend in government and big business the negative consequences are visible. And not healthy. In my opinion this should not even be co spidered without an overwhelming vote by shareholders

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Mary — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mary Please keep the filing in a quarterly basis.

Mary Ann Wolfe — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mary Ann Wolfe No, don't let companies hide their books! Consumers and investors, especially small investors, will be susceptible to losing money easier without knowing.

Mary Ellen Snell None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mary Ellen Snell Keep quarterly reporting if you want private investors to stay invested in your stock. If not, you will only be at the mercy of institutional investors who can take you down or buy you out.

Mary Martin US citizen and Financial Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mary Martin KEEP QUARTERLY REPORTING !! I am a financial investor, a retired person who depends upon my savings to provide income, and a supporter of free & fair financial markets. Keeping all of that in mind , is is imperative that the SEC continue to require quarterly reporting. Investors require and deserve transparency. It is NOT a burden to tell me what YOU are doing with MY money. Rather, it is REQUIRED that you maintain a

transparent relationship with investors which includes frequent updates. I have you my money and you need to explain how it is producing value for me.

Matt Hunt — Jul 1, 2026
Subject: File No. S7-2026-15 From: Matt Hunt Please keep reporting quarterly, I feel individuals like me are already at a disadvantage and cutting back reporting would make it worse.

Mauricio Rodriguez Martinez The Motley Fool Community — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mauricio Rodriguez Martinez I completely disagree and express huge concern about the proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake which reduces transparency to investors.

Max Spindler — Jul 1, 2026
Subject: File No. S7-2026-15 From: Max Spindler To the SEC Committee: My name is Max Spindler, I am an individual investor. I invest to build a solid portfolio based on available information and not to have to rely on internet wall street gossip. When investing the Quarterly 10-Q reporting is essential as it provides me with information in a timely manner. Quarterly reporting gives me information I need. Both the Motley Fool, to which I subscribe and Better Investing to which my friends subscribe are strong proponents to maintaining the flow of information in a timely manner. In our current economy and the current AI revolution, it is imperative that I get the best up to date information on the companies I own. My ownership of these companies, through the stock I own together with other stock owners hire the management of these companies. Based on research from the CFA Institute, which studied the U.K. market, reporting frequency has no measurable effect on a company's investment planning and execution. Less transparency for individual investors will not make companies stronger. Accountability will make them stronger. Therefore, please do not remove or relax the requirement for public companies to file a 10-Q every quarter. Thank you. Max The Motley Fool Community

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Mehul Pema — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mehul Pema Keep quarterly reporting, semi annual reporting will create unfair advantage to Institutional Investors, less transparency will create increased market volatility.

Melanie Grace General Counsel & Corporate Secretary, Long Term Stock Exchange (LTSE) — Jul 1, 2026
Subject: File No. S7-2026-15 From: Melanie Grace The Long-Term Stock Exchange [LTSE] writes in support of the proposed rule currently before the Commission to allow semiannual reporting. We commend the Commission for acting on our petition for rulemaking (File No. S7-2026-15), which we submitted on September 30, 2025. The reaction to this petition from issuers, investors, lawmakers, academics, and the media confirm that a change is necessary and timely. See for example: Wall Street Journal (May 5, 2026); MarketWatch (May 5, 2026); Governance Intelligence (May 7, 2026);

and CNBC (September 22, 2025). This rule addresses longstanding concerns regarding the effect of quarterly reporting on corporate decision-making. Providing issuers with this option has been supported by a range of business and policy leaders, including the Trump Administration and the U.S. Chamber of Commerce. We fully support the proposal's optionality. Companies may continue to file quarterly if they choose. This is at the heart of our original petition to the Commission, which emphasizes that a "one-size-fits-all" reporting regime is sub-optimal for reporting companies and their investors. We also note that companies' obligations to promptly report material information publicly would not deviate from current practice. Commenters who claim that important information may somehow be withheld during interim reporting periods do not appreciate the distinction. The same rigorous requirements (and penalties for failure to comply) that exist today will continue to protect investors under the new rule. Extensive academic research has documented the negative effects of quarterly reporting pressure on long-term value creation. The time has come to create a capital markets system that rewards patient capital and long-term thinking.

Memorandum from the Office of Commissioner Hester M. Peirce regarding a July 1, 2026 meeting with representatives of the CFA Institute — Jul 1, 2026
MEMORANDUM
To:
From:
Re:
File No. S7-2026-15
Austin Stephenson, Counsel to Commissioner Hester M. Peirce
Meeting with Representatives of the CFA Institute
On July 1, 2026, Commissioner Hester M. Peirce and her legal advisor Austin Stephenson had a meeting with representatives of the CFA Institute. The CFA Institute representatives in attendance were:
• Sandra J. Peters, Senior Head, Corporate Disclosures and Information Advocacy
• Matthew P. Winters, Senior Director, Corporate Disclosures and Information Advocacy
The participants discussed the proposed rule for Semiannual Reporting, File No. S7-2026-15.

Michael Brooks — Jul 1, 2026
Subject: File No. S7-2026-15 From: Michael Brooks I demand this to be kept at quarterly! This is an outrage! Protect the investors or we stop investing.

Michael Staton — Jul 1, 2026
Subject: File No. S7-2026-15 From: Michael Staton I oppose reducing public company reporting from quarterly to semiannual. As an individual investor and member of The Motley Fool Community, I rely on regular, transparent financial reporting to make informed investment decisions. Less frequent reporting would reduce transparency, increase uncertainty, and likely lead to larger market surprises and greater volatility when information is finally released. The benefits of timely disclosure to shareholders outweigh any modest reduction in reporting costs. Public companies should remain accountable to their owners through quarterly reporting.

Michele Giannini Systems analyst retired disabled — Jul 1, 2026
Subject: File No. S7-2026-15 From: Michele Giannini This matters to me because authorities are meant to protect and serve not strip away accountability and integrity. If you stop reporting as often, then we will lose sight & they will use that time to compromise and bend the system to their desires.

MIKE BANNAN — Jul 1, 2026
Subject: File No. S7-2026-15 From: MIKE BANNAN Current rules in place should only be strengthened not waterdowned. Transparency is vital!

Mohammed F Mohiuddin — Jul 1, 2026
Subject: File No. S7-2026-15 From: Mohammed F Mohiuddin I strongly oppose the proposal to reduce public-company reporting from quarterly to semiannual. Managing my own investments requires consistent, reliable data to accurately evaluate business health and make informed decisions. Reducing the frequency of these reports will not curb short-termism; instead, it will severely diminish transparency, increase market uncertainty, and lead to greater volatility when information is finally disclosed. I urge the SEC to maintain the current quarterly reporting requirements to protect the fundamental right of individual owners to stay informed about their investments.

N. Thompson Retired lawyer — Jul 1, 2026
Subject: File No. S7-2026-15 From: N. Thompson I oppose this rule . Quarterly reporting allows individual investors, and the public in general, to have a more timely and accurate of a company's performance and avoid potential fraud. There is absolutely no reason to change a long standing rule that will only benefit large corporations.

Nancy Hand — Jul 1, 2026
Subject: File No. S7-2026-15 From: Nancy Hand I am writing to express my strong opposition to the proposed rule that would allow public companies to opt out of quarterly reporting in favor of semi-annual filings on Form 10-S. As an independent, retail investor solely responsible for managing my personal stock portfolio and my family's 401(k) retirement plan, I view this proposal as a direct threat to my ability to participate safely and fairly in the U.S. financial markets. Unlike institutional investing firms, I do not have access to proprietary data feeds, expensive corporate intelligence tools, or direct lines of communication with executive management teams. I rely entirely on public, standardized, and timely SEC disclosures—specifically Form 10-Q—to make informed, long-term investment decisions. If this rule is enacted, it will negatively impact independent investors in three distinct ways: 1. Exacerbating Information Asymmetry: Moving to a six-month reporting cycle creates a massive information vacuum. Corporate insiders and institutional investors will inevitably find ways to gauge a company's health during this long gap, while everyday retail investors are left entirely in the dark. 2. Impairing 401(k) Fiduciary Accountability: Managing a retirement account requires timely monitoring of corporate health, debt levels, and operational shifts. A six-month delay means I could be left holding failing or fundamentally altered stocks for half a year before a mandatory disclosure reveals the truth. 3. Forcing Capital Market Exit: The ultimate consequence of reduced transparency is a loss of trust. If this rule passes, the stock market will become too opaque and risky for an independent manager. It will effectively force me to cash out my investments and exit the market to

protect my retirement security. The SEC’s foundational mandate is investor protection and maintaining fair, orderly, and efficient markets. Reducing disclosure frequency actively harms retail investors to marginalize corporate compliance costs. I strongly urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework. Sincerely, Nancy Hand

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Necola Staples Invester — Jul 1, 2026
Subject: File No. S7-2026-15 From: Necola Staples Transparency is essential. Allowing corporations to hide behind reduced reporting is a sure way to to reduce transparency. If corporations want us to continue to invest in them, they need to demonstrate they are doing what they said they were going to do and publish quarterly reports to ensure investors are aware (regularly) what they are indeed doing and how that syncs with the performance plan. DO NOT allow them to reduce reporting to twice annually. That will certainly lead to an impact on growth.

New Constructs, LLC — Jul 1, 2026
To the Securities and Exchange Commission:
New Constructs, LLC respectfully submits this comment in opposition to File No. S7-2026-15, the Commission's proposal to permit public companies to replace three quarterly reports with a single semiannual filing.
We are a financial research firm. For more than two decades, we have built our business on the premise that rigorous, detailed financial disclosure — including the footnotes and supplemental data that most investors never read — is the foundation of fair and functional capital markets. We analyze thousands of public companies. We know what good disclosure looks like, and we know what it costs investors when companies obscure or delay material financial information. This proposal goes in the wrong direction. We urge the Commission to reject it.
The Trend Everywhere Else Is Toward More Transparency, Not Less
The Commission is proposing to reduce the frequency of mandatory financial disclosure at precisely the moment when every other domain of modern life is moving toward real-time information. We receive live updates on flight delays, train positions, storm systems, power outages, and utility performance. Sports scores update by the second. News cycles run continuously. The infrastructure for near-instantaneous data collection and transmission is not a futuristic aspiration — it is the operating reality of the American economy in 2026.
Against that backdrop, the argument that public companies cannot be expected to report their financial condition more than twice a year is not a neutral administrative judgment. It is a choice to hold financial markets to a lower standard of transparency than we hold the weather.
The Data Already Exists
The Commission's proposal rests in part on the premise that quarterly reporting imposes meaningful costs on issuers. We are skeptical. Major American corporations are not run on pen and paper. They operate sophisticated enterprise systems that track revenue, costs, inventory, and operational performance — in most cases, on a daily basis. Does anyone seriously believe that Walmart does not know its store-level sales every day? That Kroger cannot pull a real-time report on gross margin by category? That Amazon's finance team is waiting for quarter-end to learn how the business is performing?
The data exists. The systems exist. The marginal cost of compiling and disclosing quarterly financial information for a company that already tracks that information internally is, in most cases, close to zero. The argument that quarterly reporting is a meaningful financial burden on large public companies is difficult to reconcile with what we know about how those companies actually operate.
If the Data Doesn't Exist, That Is Itself Material Information

There may be companies — particularly smaller issuers — that genuinely lack the infrastructure to track financial performance on a quarterly basis. If so, investors deserve to know that. A public company that cannot produce a quarterly financial summary is telling the market something important about the sophistication of its internal controls, the reliability of its management systems, and the confidence investors should place in its annual disclosures. That is not an argument for exempting such companies from quarterly reporting. It is an argument for requiring them to disclose the fact that they lack the systems to do so.

The Reasons Not to Report Are Not Good Ones

If the data exists — and in most cases it does — then there are only a limited number of reasons why a company would prefer not to report it quarterly. We will name them plainly:

Laziness. Compiling and filing a 10-Q requires effort. Some companies and their advisors would prefer to do it less often. This is not a sufficient basis for regulatory relief. The obligation to keep investors informed is not optional, and the Commission should not treat the cost of fulfilling it as a harm to be remediated.

Obfuscation. Some companies perform better over longer measurement periods than shorter ones. Some managements would prefer that investors not see the quarter-to-quarter volatility in their results. Some would prefer more time to manage the narrative around a difficult period before they are required to disclose it. Reducing reporting frequency gives those managements more room to operate — at the direct expense of investors who are trying to make informed decisions.

The Commission should be clear-eyed about this. When a company elects semiannual reporting, it is not simply choosing a reporting schedule. The company is choosing to withhold information that it already has from the investors who own it. Investors who are aware that a company has made that choice are receiving material information. Investors who are not aware of it — or who do not understand its implications — are being disadvantaged.

The Information Asymmetry Cost Is Real

Sophisticated institutional investors do not wait for 10-Q filings to understand how their portfolio companies are performing. They have proprietary data sources, expert networks, channel checks, management access, and analytical resources that allow them to build a continuous picture of company performance between mandatory disclosure dates. Retail investors, and many smaller institutional investors, do not have those resources. For them, the 10-Q is not a formality — it is one of the primary mechanisms by which they can monitor the companies they own.

Extending the gap between mandatory disclosures does not eliminate the information. It concentrates it among those who already have structural advantages in accessing it. The spread between what insiders and sophisticated institutions know and what ordinary investors know will widen. Someone will capture that spread. It will not be the investors the Commission was created to protect.

This Proposal Runs Counter to the Commission's Founding Purpose

The Securities Exchange Act of 1934 was built on a straightforward premise: that public markets cannot function fairly when the people running companies know vastly more than the people investing in them. Mandatory periodic disclosure was the mechanism chosen to narrow that gap. It has worked. U.S. equity markets are the deepest, most liquid, and most trusted in the world, in part because investors have confidence that companies are required to disclose material information on a regular and predictable schedule.

Reducing that frequency — even optionally, even for a subset of issuers — is not a technical adjustment. It is a step away from the transparency architecture that underpins investor confidence in U.S. markets. We do not think the current disclosure burden justifies that step. We do not think the companies asking for relief have made a compelling case that quarterly reporting is harming them. And we are confident that the investors who will bear the cost of reduced disclosure have not been adequately represented in the Commission's analysis.

Conclusion

New Constructs urges the Commission to reject File No. S7-2026-15. Rather than reducing the frequency of mandatory disclosure, the Commission should be asking how the infrastructure that already exists — inside companies, across markets, and throughout the broader economy — can be used to give investors more timely, more granular, and more reliable information about the companies they own. That is the direction the rest of the world is moving. It should be the direction of U.S. securities regulation as well.
Respectfully submitted,
David Trainer Chief Executive Officer New Constructs, LLC 5110 Maryland Way, Suite 350 Brentwood, TN 37027 david.trainer@newconstructs.com
New Constructs, LLC is an independent financial research firm specializing in forensic accounting and fundamental analysis. The firm analyzes more than 10,000 public securities using data derived from financial statement footnotes and regulatory filings.

Norma Castro Corporate Paralegal — Jul 1, 2026
Subject: File No. S7-2026-15 From: Norma Castro As a corporate legal employee I think that quarterly earnings reporting is essential for corporations to be transparent with its investors, employees and even themselves. Quarterly earning reports helps investors make decisions about where to invest. These earnings reports also benefit the companies themselves as they can self audit and catch problems like fraud early. It also reassures the public to know the legitimacy of businesses. Also think about how many more jobs will be lost in this already struggling economy. This seems very politically driven as it seems as if it is to gain favor with corporations and getting rid of the protections that we the people rely on.

P. Vagnoni Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: P. Vagnoni Keep quarterly reporting!

Pamela Style Associate, Retail — Jul 1, 2026
Subject: File No. S7-2026-15 From: Pamela Keep the Quarterly Reporting Rule. It is important that ALL investors have TIMELY access to financial reports in order to be able to make informed and intelligent decisions.

Patricia A Hampton Advocate — Jul 1, 2026
Subject: File No. S7-2026-15 From: Patricia A Hampton Let's keep it honest; With Quarterly reports view the validity of one's behaviors and strategies for quality of actions and future projections, intentions with factually of outcomes while progress takes place. Without the Quarterly results there's greater possibilities of loosing expected outcomes with minimal opportunity to correct before disaster imploded. It not rocket science its precaution of failures without accountability.

Patricia M Allen Retired Teacher — Jul 1, 2026
Subject: File No. S7-2026-15 From: Patricia M Allen Please continue quarterly reporting. There have been too many instances of misusing company funds or sloppy directing of investing that harm the financial stability of innocent people.

Pedro Maynes — Jul 1, 2026
Subject: File No. S7-2026-15 From: Pedro Maynes What is it that they're trying to hide? Honesty, Transparencies, and Quaterly Records Goes Hand-In-Hand.!.!.!. .

PJC — Jul 1, 2026
Subject: File No. S7-2026-15 From: PJC Quarterly reporting is best for the US and its citizens. It was changed years ago for a reason. How can we determine what's best for our portfolios if we are not getting accurate reporting? Changing this policy ONLY benefits billionaires. Don't they already benefit enough since our president has made their lives grand? It's time to look out for middle America! We are drowning and our retirement portfolios are all we have left!

R. Neal Engineering and Science — Jul 1, 2026
Subject: File No. S7-2026-15 From: R. Neal Quarterly reporting should remain required. The problem and cost associated with compliance for quarterly reports should only get easier and less burdensome with the incorporation of AI into more accounting structures. If burden is the challenge, the SEC could also reduce the number of non-business-oriented items needed for quarterly reporting. The problem of short-term thinking and business incentives lies more with the organizations and management, and their compensation structures. This would not reliably be corrected by reducing the cadence of reporting financials to the shareholders, and would in fact make it much harder to recognize if patterns or behaviors are changing. Overall, as shareholders in a business, it is critical to be able to understand the operations of that business on a more regular schedule to understand the performance of the business and the executive team and board running that business. Reducing reporting frequency will dramatically overprivilege insiders and incentivize more unsavory/unethical/illegal practices, while retail investors trying to manage to climb the ladder and share in the success of the US economy and US businesses will be left playing the sucker, having to operate on less frequent insights into the business. Do not promote more insider privileges, keep quarterly reporting. Thanks for your consideration, R.

Randall Bevin Scott — Jul 1, 2026
Subject: File No. S7-2026-15 From: Randall Bevin Scott I do not want changes to the quarterly reporting . We the people don't want companies to be in the the dark for 6 months before required reporting is done. That is not in the best interest of us investors. Thank you.

Randall Johnson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Randall Johnson Quarterly reports provide valuable insight for retail investors and others. Without these regular, public updates, it will give people with more access to non public company information a greater advantage than they already have. Quarterly reports should continue to be the standard.

RANDALL WARREN BOEHMER none — Jul 1, 2026
Subject: File No. S7-2026-15 From: RANDALL WARREN BOEHMER Keep it quarterly to keep it honest.

Raynor Construction Owner — Jul 1, 2026
Subject: File No. S7-2026-15 From: Raynor Construction Thus is absolutely one of the worst ideas yet and there have been plenty. If killing small business and awareness is your goal well Kudos

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RC — Jul 1, 2026
Subject: File No. S7-2026-15 From: RC I believe that proposed rule S7-2026-15 will dilute transparency and make informed investing decisions less obtainable.

Rene Retired Cardiac Sonographer — Jul 1, 2026
Subject: File No. S7-2026-15 From: Rene Quarterly statements allow me to adjust how I live. Being retired I need to be aware of changes more frequently.

Richard Sanford, Jr. Retired Investor, former SVP American Stock Exchange — Jul 1, 2026
Subject: File No. S7-2026-15 From: Richard Sanford, Jr. Accounting has made a giant leap since then, allowing most companies to close quarterly accounts quickly and accurately. The AICPA, FASB, SEC have helped to keep quarterly financial reporting timely, transparent and meaningful to investors. Yes, quarters have their variabilities, but that's the nature of the US economic environment. Plus, management can help fill in the gaps with investors in quarterly reports. More information is better; less means more uncertainty. As an individual investor, and as an interested party for all other Equity investors, and our economy, keep quarterly reports for public traded companies.

Robert Gotshall — Jul 1, 2026
Subject: File No. S7-2026-15 From: Robert Gotshall There a reason there quarterlies, there no reason to do away with them. Do the right thing for doing the right thing in Corporate America. We been down this road before. Remember Enron.

Robin LeBrun — Jul 1, 2026
Subject: File No. S7-2026-15 From: Robin LeBrun I am writing to formally voice my strong opposition to the proposed change extending the filing timeline to a 6-month period . As a retired Registered Nurse (RN), I rely on a stable, predictable, and transparent financial market to preserve the retirement savings I worked my entire career to build. Extending filing intervals significantly reduces market transparency. This lack of timely information exposes retail investors like myself to heightened, unnecessary financial risks and potential market losses that I cannot afford to recover from at this stage of my life . Furthermore, reducing corporate accountability by limiting regular financial disclosures moves our markets away from democratic transparency and one step closer to

an oligarchy, where corporate entities operate with less public oversight. Market integrity depends on regular, timely information for all investors, not just a privileged few.I urge the Commission to reject this proposal and maintain the current, more frequent filing requirements to protect vulnerable retail investors and uphold fair market standards.

Roger Johns Retired — Jul 1, 2026
Subject: File No. S7-2026-15 From: Roger Johns Corporate financial reporting needs to remain a quarterly requirement.

Rosemary Deese — Jul 1, 2026
Subject: File No. S7-2026-15 From: Rosemary Deese Keep reporting quarterly. More accountability.

RSM US LLP — Jul 1, 2026
July 1, 2026
Ms. Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Proposed Rule 33-11414, Semiannual Reporting, File Number S7-2026-15
30 South Wacker Drive
30 South Wacker Drive
30 South Wacker Drive
30 South Wacker Drive
Suite 3300
Suite 3300
Suite 3300
Suite 3300
Chicago, IL 60606
Chicago, IL 60606
Chicago, IL 60606
Chicago, IL 60606
www.rsmus.com
www.rsmus.com
www.rsmus.com
www.rsmus.com
Dear Ms. Countryman:
RSM US LLP (RSM, “we”) appreciates the opportunity to comment on the Securities and Exchange Commission’s (“SEC” or “Commission”) Proposed Rule 33-11414, Semiannual Reporting (“Proposal”).
RSM is the leading provider of assurance, tax and consulting services focused on the middle market, with
nearly 18,000 professionals in 77 U.S. cities, six locations in Canada, one in El Salvador and four in India.
Overall Comments on the Proposal
We believe that investor confidence in information provided by issuers is fundamental to the

successful
operation of the U.S. financial markets and that the Commission's disclosure framework supports the
timely, reliable and decision-useful flow of information to investors. We commend the Commission's ongoing efforts to maintain investor protection and improve the efficiency of the financial reporting system
and appreciate the commitment to revisiting and updating the financial reporting requirements through a
focus on materiality and scalability of disclosure and reporting requirements. We recognize the operational and cost burdens associated with periodic reporting and are broadly supportive of the Commission's efforts to evaluate and modernize the interim reporting framework to provide additional
access to the capital markets through cost savings to issuers.
Regardless of the decisions made to change issuers' quarterly reporting requirements, we understand the
impact on the underlying assurance and believe we will be able to adjust and continue to serve investors
by providing interim review or other services, as appropriate, to enhance the quality and reliability of financial information disclosed in SEC filings.
The economic analysis of the Proposal primarily focuses on the transition to semiannual reporting as a
standalone change. However, this modification occurs concurrently with two other significant proposed
rules changes for the simplification of filer status and the modernization of registered offerings. All three
initiatives aim to achieve similar objectives, including reducing compliance costs, enhancing access to
capital, and maintaining essential protections for investors. In addition to other recommendations discussed in this letter, we encourage the Commission to consider evaluating the combined impact of
these three proposals to identify potential overlaps or diminishing returns resulting from the cumulative
effects of the rules. This comprehensive look will aid in informing whether any adjustments are necessary
to balance the goals of facilitating capital formation and safeguarding investor interests.
Our responses to the questions posed in the Request for Comment for which we have relevant knowledge and experience as a provider of audit services to issuers, other than those directed to

investors and preparers and certain other questions that we believe are best addressed by other stakeholders, are included in the remainder of this letter.
Comments on Specific Questions Posed by the Commission
5. We are proposing that the filing deadlines for semiannual reports on Form 10-S be the same as for
quarterly reports on Form 10-Q. Should the filing deadline for semiannual reports on Form 10-S be longer or shorter than proposed? If so, what would be an appropriate filing deadline? Do companies need more time to prepare semiannual reports than quarterly reports and if so, why? Should smaller public companies, newly public companies, or emerging growth companies be afforded a longer filing
deadline for Form 10-S to allow for additional time to consult with their accountants and advisers?

We support the Commission's proposal to align the filing deadlines for semiannual reports on Form 10-S
with the existing deadlines for quarterly reports on Form 10-Q. While a semiannual reporting period
encompasses six months of activity, we do not believe this necessarily translates into a proportionate
increase in reporting and review complexity and the need for additional time for review under the Public
Company Accounting Oversight Board (PCAOB) Auditing Standard (AS) 4105 procedures. Assuming
issuers continue to maintain proper controls and perform robust close procedures on either a quarterly or
semi-annual basis, depending on the reporting frequency elected, extended filing time does not appear
necessary
Although certain processes, such as management review and auditor procedures, may involve
incremental effort due to the longer reporting period, we believe registrants can reasonably meet the
proposed deadlines without compromising reporting quality. Accordingly, we do not believe extended
filing deadlines are necessary, provided the underlying reporting framework remains clear and
consistent.
10. Our proposal would require Exchange Act reporting companies that elect to file semiannual reports
to continue with that interim reporting frequency for the rest of the fiscal year in which the election was
made. Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first
six months of a fiscal year and then file a quarterly report for the third quarter for that fiscal year.
Likewise, companies would not be allowed to file a quarterly report on Form 10-Q for the first quarter of
a fiscal year, file a semiannual report on Form 10-S for the first six months for that fiscal year, and not
file a quarterly report on Form 10-Q for the third fiscal quarter. Would this proposed approach help
avoid potential confusion that could be caused by changes in interim reporting frequency during a fiscal
year? Is it necessary to add any language to the proposed rules to make more explicit the requirement
to maintain the selected frequency for the full fiscal year? Rather than the proposed approach, should
we allow: (1) semiannual filers and quarterly filers to make a change in interim reporting frequency
during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports during the fiscal
year? Should issuers that elect semiannual reporting be required to commit to that disclosure
frequency for a certain period of time? Why or why not?
We believe limiting issuers to an annual election of interim reporting frequency could unintentionally
restrict the availability of information without necessarily reducing investor risk. Accordingly, we
recommend that the Commission consider allowing issuers that elect semiannual reporting on Form 10-S
to also file quarterly financial information on Form 10-Q when circumstances warrant. For example, if an
issuer determines that additional information is needed to support a capital raise or meet market
expectations, prohibiting a third-quarter transition from semiannual to quarterly reporting could impede
capital formation for some issuers. This concern could be addressed by either making semiannual
reporting mandatory while permitting optional quarterly reporting or retaining an annual election

while

allowing semiannual filers to voluntarily provide quarterly information. However, we do not believe issuers should be permitted to switch from quarterly to semiannual reporting after making an annual election, as doing so could reduce the information investors expect to receive.

12. Should correction of errors with respect to the Form 10-K check box related to semiannual reporting be permitted as we propose? Are the proposed time limits on when an error correction may be made appropriate? In addition to allowing error correction in an amended Form 10-K—or in lieu thereof—should we allow check box error correction through a Form 8-K filing?

Although market participants outside the public accounting profession may be better positioned to address certain aspects of this question, including how the form of correction may affect investors and issuers, we support the Commission's proposal for error correction through an amended Form 10-K. Clear guidance on the required correction method would help reduce diversity in practice and limit potential ambiguity in filing expectations from an investor perspective. Requiring correction through an amended Form 10-K also avoids leaving an inaccurate annual report on file and promotes clarity in the public record.

15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10-Q to reduce the burden on reporting companies of filing this form, such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S-K), or year-to-date comparisons involving financial statements and MD&A? How should these requirements, or any other requirements of Form 10-Q, be revised? What aspects of Form 10-Q's current reporting framework are most burdensome for reporting companies?

The dependability, transparency and timeliness of financial information provided by issuers establishes a foundational knowledge base that enables effective capital formation through informed investor insights.

We believe the current requirements for interim reporting on Form 10-Q has created a culture of transparency for investors and rigor for issuers that has supported the continued elevation of the U.S. capital markets. Although the historical precedence has been effective, we believe that the addition of the available interim semiannual reporting frequency is reasonable and appropriate to aid in increasing access to the capital markets while maintaining investor protection.

If the Commission determines that the adoption of the Proposal is not appropriate, we advise the Commission to perform additional outreach to issuers and investors. This outreach could identify potential changes within the current reporting requirements that are determined to be burdensome or of decreased importance to investors. We recognize the concerns regarding the growing volume of interim

disclosures
and believe that continued refinement of disclosure requirements in line with the Commission's initiative
related to the modernization of regulations, with a focus on the materiality and scalability of disclosures,
would be appropriate.
20. In connection with any adoption of the proposal, should there be a new requirement for semiannual
filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods
that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report
filed with the Commission)—that financial information in any first or third quarter earnings releases be
reviewed by an independent public accountant? If so, would any changes to current auditing standards
(e.g., governing reviews) be required?

Due to the lack of a reporting framework for earnings releases, the furnished documents inherently have
diversity in the financial and narrative information provided. This diversity results in information that can
create reduced comparability but additionally allows issuers flexibility to best illustrate their company's
performance in line with investor expectations. Although the lack of a reporting framework allows for
customization to meet the needs of investors, we believe that if market participants or the Commission
determine that assurance over earnings releases is desirable, a clear reporting framework would need to
be established and potential corresponding changes or clarifying guidance provided for the application of
professional auditing and attestation standards would be necessary.
24. Would the nature and extent of procedures that an independent public accountant performs during
a review change depending upon whether the independent public accountant is performing a review
over a fiscal semiannual period or a fiscal quarterly period? Would independent public accountants
conducting reviews do the same amount of work for a fiscal semiannual period as they currently do for
two quarterly fiscal periods on a combined basis? Would an independent public accountant experience
any impact on efficiency or economies of scale when conducting reviews and annual audits under
semiannual reporting versus under quarterly reporting for the same company? Would any changes to
independent public accountants' review or audit procedures or any impact on efficiency or economies
of scale result in changes in costs to companies? If so, describe the impact and whether the impact
could vary depending upon the size of the registrant subject to the review.
We believe the nature and extent of review procedures performed under PCAOB AS 4105 would
generally remain consistent regardless of whether the review covers a quarterly or semiannual

period. A
single semiannual review would likely require less aggregate effort than the separate reviews for the first
three quarters of an entity's fiscal year; however, the reduction in effort would not be one-for-one due to
the need to understand six months of financial information within the semiannual review versus three
months for a quarterly review. In addition, procedures currently performed on a quarterly basis—such as
testing of internal control activities and substantive procedures to support the opinion on the annual
financial statements and internal controls over financial reporting—will still need to be performed,
regardless of the cadence of interim reporting resulting in the need for issuers to maintain robust internal
controls and close processes. As a result, while some cost savings may be realized, these savings may
be more modest than anticipated and would vary based on a registrant's size, complexity and transaction
volume.
26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies'
disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3)
independent public accountants' strategy and approach for the annual audit of companies' internal
control over financial reporting or financial statements? With semiannual reporting, is there a potential
for a material increase in the risk that material misstatements (either due to error or fraud) or control
deficiencies are not timely detected by or communicated to the independent public accountant thereby
limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.
A shift to semiannual reporting would primarily affect the frequency, rather than the design, of disclosure
controls and procedures. Although these controls would still need to operate effectively, less frequent
reporting could reduce opportunities to identify, communicate and remediate issues timely. This, in turn,
could affect management's assessment of internal control, the auditor's opinion on internal control and
investor confidence in the financial information if more material weaknesses are reported.

With respect to internal controls over financial reporting and audit strategy, auditors would likely continue
performing interim testing throughout the year to support audit quality. However, fewer interim reviews
under AS 4105 could increase the risk that material misstatements or control deficiencies are not
detected timely and are reported later than under a quarterly reporting model. Companies could mitigate
this risk by continuing to operate key controls on a quarterly or more frequent basis, even if formal
reporting occurs semiannually. The Commission should also consider if there is information included in
the quarterly filings that is useful to investors and users and should be provided through another means
such as 8-K current reporting.

27. Would there be reduced securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option as compared to quarterly filers? Would underwriters' requests for
independent public accountants to provide "comfort letters" in securities offerings (to support potential
due diligence defenses) lead semiannual filers to continue to retain independent public accountants to
conduct quarterly financial statement reviews? If so, are changes needed to PCAOB Auditing Standards (regarding reviews by independent public accountants)?92 For example, to comport with semiannual reporting, are changes needed to PCAOB Auditing Standard 6101, Letters for Underwriters
and Certain Other Requesting Parties, to permit independent public accountants to provide comfort letters expressing negative assurance on changes subsequent to the date and period of the latest financial statements included (or incorporated by reference) in the registration statement? If semiannual filers would continue to prepare quarterly financial information or to retain independent public accountants to conduct quarterly reviews, should the Commission make any rule changes or take any other steps to address this issue?
While other market participants outside of the public accounting profession are better positioned to assess potential impacts on analyst coverage and market demands as related to reporting needs to support capital formation, we believe it is important to distinguish between the ability to issue comfort letters and the scope of assurance that can be provided. Existing PCAOB standards limit negative assurance when the most recent audited or reviewed financial information becomes stale. Specifically,
PCAOB AS 6101.47 provides that if an underwriter requests negative assurance about subsequent changes in specified financial statement items as of a date 135 days or more subsequent to the end of
the most recent period subject to an audit or a review, accountants may not provide negative assurance
and are limited to reporting procedures performed and findings obtained. However, those standards still
permit comfort letters to be provided for both quarterly and semiannual interim reporting timelines as demonstrated by their current use for domestic and foreign filers.
The current standards framework can accommodate a semiannual reporting model, with market participants determining whether additional interim reviews are warranted in connection with specific transactions to allow firms to provide negative assurance. Accordingly, we do not believe changes to PCAOB AS 6101 are necessary to support semiannual reporting, as similar dynamics already exist that
will drive the market to expand procedures and disclosures if required.
28. Would our proposal have any impact on a semiannual filer's application of relevant accounting standards to prepare financial statements in accordance with U.S. GAAP, IFRS, or home-country GAAP? How? Are any changes to accounting standards, including U.S. GAAP or IFRS, necessary or
appropriate to effectuate semiannual reporting (e.g., changes to the guidance on annual impairment testing, lag reporting, earnings per share, or other topics of authoritative guidance)?

We believe the Proposal would require the Financial Accounting Standards Board (FASB) to consider
targeted amendments to the Accounting Standards Codification (ASC) that assumes quarterly reporting.

Certain areas of the ASC that may need to be reassessed for application in a semiannual reporting framework include Topic 260, Earnings Per Share; Topic 270, Interim Reporting; and Topic 280, Segment
Reporting. The FASB may also want to reconsider the quarterly hedge effectiveness reassessment requirements in Topic 815, Derivatives and Hedging, including some of the implementation guidance in
Topic 740, Income Taxes.
If the Commission moves forward with a semiannual reporting option, we recommend that the FASB conduct a comprehensive review of the ASC to determine what amendments are needed. We generally
believe most of the changes could likely be achieved through the FASB's evergreen Codification Improvements project.
* * * * *
We appreciate this opportunity to provide feedback on the Request for Comment and would be pleased to
respond to any questions the SEC or its staff may have about our comments. Please direct any questions
to Rich Davisson, Partner, National Professional Standards Group, at 574.296.3747, or Adam Hallemeyer, Chief Auditor, at 619.641.7318.
Sincerely,
RSM US LLP

Ruth Summers Tweedle Corresponding Secretary CLIFF Cultural Literacy Intelligence Foundation Federation — Jul 1, 2026
Subject: File No. S7-2026-15 From: Ruth Summers Tweedle The grifters in business quietly stealing is not a factor that improves life for the majority of people. Oversight is totally necessary as U.S. CEOs make 500% more than median employees, while in Asia and Europe it is 19% to 28% more than median employees. 🙏🏽 U.S. Workers are already being ripped off by big corporations plus attacks on social programs. Don't make it easier. Why should some people hoard money out of ego when these same funds can create better paying jobs in public and private sectors?

Sally Van Sickle — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sally Van Sickle Quarterly reporting is beneficial to everyone from the CEO to the mail handler. It provides guidance to investors that bi-annual reporting would avoid. Only those in the C-suite would have accurate information for the majority of the year with bi-annual reporting. Please keep required reporting on a quarterly basis for corporations.

Samantha Whiteside — Jul 1, 2026
Subject: File No. S7-2026-15 From: Samantha Whiteside I oppose moving to only reporting 2x a year. What a MASSIVE mistake this would be for the public at large, financial transparency, and basic common sense.

Sandy Hauser None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sandy Hauser Keep it quarterly!!. With what is happening in the

US in the last 2 years big business needs to be more transparent then ever. We must have accountability at all levels from top to bottom.

Sarah Simpson AICPA — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sarah Simpson Quarterly reporting is essential for every day investors to stay aware of what is occurring in the companies they are invested in. Quarterly reporting is essential to keeping confidence in the stock market and investment world.

Sheridan Lloyd None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sheridan Lloyd Quarterly reporting is a requirement since 1934; changing it to “allow” companies to file semiannual reports in lieu of quarterly reports creates confusion and a “non-standard” reporting system among companies. There may be some companies that report quarterly, and some that are report semi- annually. This would remove the ability of comparing market & economy effects on each company and thus a component of sound investment analysis. There must be consistency in reporting for all companies, for all investors. Please maintain the current SEC requirement for corporate reporting.

Sreenivasa Bahudodda — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sreenivasa Bahudodda Quarterly reporting by companies must remain mandatory. Recurring the reporting frequency to semi annual will adversely impact the investors. Please keep quarterly reporting intact to protect the customers.

Stacey Henning — Jul 1, 2026
Subject: File No. S7-2026-15 From: Stacey Henning As an active individual investor, I rely on quarterly reports to track and trend company performance for stocks that I own and when I consider future purchases. Six months between reports is too long. As an employee of a Fortune 20 company, my performance grade is tied to our quarterly and annual results. Receiving feedback twice a year is not often enough to course correct.

Stephanie Cluff — Jul 1, 2026
Subject: File No. S7-2026-15 From: Stephanie Cluff As an individual investor I rely heavily on the quarterly reports to manage my investments. Im very concerned about the proposal to switch to semi annual reporting because it would make it significantly more difficult for individual investors while benefiting insiders.

Stephen M Platt — Jul 1, 2026
Subject: File No. S7-2026-15 From: Stephen M Platt As an investor, I rely on up-to-date, relevant, and complete reporting of the financial and business statuses of companies. Quarterly reports were infrequent enough; going to semi-annual makes the information practically useless. It reduces the value of the information. It decreases transparency. It increases the imbalance between corporations

and the individuals that make up this nation (and, in essence, create and support companies generting 10-Q reports). Going to semi-annual reporting is a horrendous idea. It further distances modern America from "We the People of the United States" and does nothing but increase the distrust of citizens from the government by demonstrating that the Government supports corporate entities over its citizens. Do not approve this proposed change.

Steve Elliott — Jul 1, 2026
Subject: File No. S7-2026-15 From: Steve Elliott Please leave quarterly reporting mandatory, allowing companies to only report twice yearly would be damaging to the way most investors view the market. As retail investor I like to know quarterly about how the company is preforming so I can sleep at night.

Steve Schultz Senior global equities portfolio manager, South Dakota Investment Council — Jul 1, 2026
Subject: File No. S7-2026-15 From: Steve Schultz Reducing the amount of required disclosure to minority shareholders by 50% is a bad idea. Fewer quality data points will decrease confidence and increase volatility unnecessarily.

Sundee Koffarnus — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sundee Koffarnus As an individual investor, I deserve transparent communication regularly from the business I invest in. A reduction in the frequency of reports would make everyone less informed. I ask that the reporting frequency remain as is.

Sung Lee — Jul 1, 2026
Subject: File No. S7-2026-15 From: Sung Lee I would want public-company reports stay as four times a year, NOT two.

Susan Fuller — Jul 1, 2026
Subject: File No. S7-2026-15 From: Susan Fuller PLEASE DO NOT CHANGE QUARTERLY REPORTING TO BI-ANNUALLY. THIS WILL WIPE OUT RETIREE'S INVESTMENTS AND WE WILL NEVER CAST ANOTHER REPUBLICAN VOTE AGAIN! YOU WILL KILL THE REPUBLICAN PARTY. DONALD JOHN TRUMP DOES NOT WANT THIS DESECRATION ON HIS LEGACY. IT WILL BE DECADES BEFORE ANYONE VOTES REPUBLICAN AGAIN. PLEASE STOP THIS INSANITY. Susan Fuller 678-283-5757 susiesf4@gmail.com

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Susan Guyaux — Jul 1, 2026
Subject: S7-2026-15 Comment From: Susan Guyaux Affiliation: Jul. 1, 2026 Hiding their corruption even better now! I guess you are on their side, not ours. Sometimes you just have to do the “right” thing. Please do it this time. Quarterly reports are a good thing for them and us.

Sincerely

Susan Guyaux
131 N Golfview rd
Lake Wirth Beach, FL

Susan Mello-Conroy Retired librarian — Jul 1, 2026
Subject: File No. S7-2026-15 From: Susan Mello-Conroy This is outrageous; why is the SEC doing this.

Susan Pencille Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Susan Pencille I believe Semi-annual reporting would reduce transparency. As an Investor/owner I prefer to have information to make informed decisions. Quarterly reports provide a more current view of what is taking place. Small or gradual changes will be easier to track with less chance of surprises that could arise in a six month time frame.

Susan Prin None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Susan Prin I am an 80-year-old widow who reads these quarterly statements. I rely on current, correct information to help me make the best educated, informed investment decisions about my future. I am concerned that longer gaps in reporting may result in a drop in the quality of disclosure information. It may also encourage corporate insiders to go outside the law to make questionable decisions that will not be noticed until the damage is done. Please keep these reports quarterly! Thank you.

Susan Sullivan — Jul 1, 2026
Subject: File No. S7-2026-15 From: Susan Sullivan I am oopposedto this as it removes a layer of accountability to the public.

Suzanne Young — Jul 1, 2026
Subject: File No. S7-2026-15 From: Suzanne Young The reporting status should remain the same, quarterly. I have been an individual investor for decades and I find the quarterly reports important and valuable in my decision-making about stocks. Six months can go by and a company could be doing far worse or better than they reported at the last quarterly reporting and in the meantime, people within the business and their friends will be doing insider trading. I also feel that reporting every six months will lead to spikes, whether up or down, that will be much more dramatic. I'm asking you to consider the impact and leave quarterly reporting as it is.

T Henderson Retiree — Jul 1, 2026

Subject: File No. S7-2026-15 From: T Henderson I am a retiree who relies heavily on investment income from a lifetime of savings, and following my investments on a rigorous quarterly schedule. I rely on quarterly reports. Semi-annual reports offer almost no savings, at a considerable cost to transparency. I STRONGLY SUPPORT quarterly reporting and STRONGLY OPPOSE going to a semi-annual basis.

T. Leff (Individual) — Jul 1, 2026
Subject: File No. S7-2026-15 From: T. Leff (Individual) I am against the proposed change to semiannual reporting, and believe that current regulations should stay in place. Transparency is critical. We need more timely information with which to make informed investments, not less. Delayed reporting practices only benefit those on the inside, at the expense of general citizens.

T. McDonald — Jul 1, 2026
Subject: File No. S7-2026-15 From: T. McDonald Do not move to semi-annual reporting for companies. It should stay the way it has been for the past half century, financial reporting every 3 months - this allows for transparency. Reducing that allows companies to hide issues from retail investors (which make up a large portion of the investment class). Reducing transparency impact us. Expanding the time allows companies the time to hide issues, like: ballooning debt, vanishing customers, failed product launches, etc. They should not be allowed to hide these issues if they want us to invest in them and the stock market.

Tanya Carlson None — Jul 1, 2026
Subject: File No. S7-2026-15 From: Tanya Carlson I'm writing to express my strong opposition to the proposal to reduce quarterly reporting to semi-annual. Implementing this proposal would dramatically reduce the transparency and information investors need to make investment decisions and the negative impact would disproportionately affect individual investors.

Teresa L Eichholz Retiree and 457 holder — Jul 1, 2026
Subject: File No. S7-2026-15 From: Teresa L Eichholz I am one of many who support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Tesia Houlette — Jul 1, 2026
Subject: File No. S7-2026-15 From: Tesia Houlette Don't reduce reports, we want transparency

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Thad Richardson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Thad Richardson As an equity owner I am against the proposed

relaxed reporting criteria. While appearing beneficial for the entity it is not in the best interest of the owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

The Motley Fool Community. None — Jul 1, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community. Less transparency doesn't eliminate uncertainty. It increases it. This is not saving us any more time or money .and in the long run, will increase the amount of work. Please reject this proposal.

Tina Watson — Jul 1, 2026
Subject: File No. S7-2026-15 From: Tina Watson In this day and age of fraud, scams, the ever increasing (though not necessarily accurate) interpretation by AI combined with economic upheaval caused by policies of current administrations, it is ludicrous to propose that less reporting to investors is acceptable. This is tantamount to "I need to borrow some money", then "what do you need it for?", then "I'll tell you later. Ridiculous.

Tony Kern — Jul 1, 2026
Subject: File No. S7-2026-15 From: Tony Kern No, I do not support this recommendation — for the following reasons: 1. Consistent Price Discovery: Regular quarterly disclosures ensure all investors receive timely and simultaneous information, allowing the market to accurately price risk. 2. Enhanced Accountability: It serves as a vital tool to deter fraud and market manipulation by keeping companies under regular public scrutiny under the current system. 3. Reduced Information Gap: Quarterly reports prevent longer periods where insiders can hold material, nonpublic information, thereby increasing the risk of insider trading. 4. Improved Capital Allocation: By providing a reliable cadence of quarterly data, it helps level the playing field between large institutional firms and smaller independent advisors, who rely heavily on public data. 5. Easier Trend Tracking: The current construct enables companies and investors to analyze both short- and long-term financial growth by easily comparing older reports to more recent performance.

Trevor Rizzolo — Jul 1, 2026
Subject: File No. S7-2026-15 From: Trevor Rizzolo The proposed rule is ridiculous on its face. Quarterly reporting ensures transparency and fair market reporting for all economic stakeholders, including individual investors, employees who deserve accourate estimation of their company's finances, and other businesses which make decisions based on the included information. It's also a critical tool for exposing gaps between what sugarcoating the marketing team provides publicly and how the companies are actually positioned financially, a gap we all know the industries are trying to widen by passing this ridiculous change

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Vince Zegarelli Taxpayer/investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Vince Zegarelli Don't pass this as it's not a good idea and if you need a reminder as to why remember Enron.

Vincent B — Jul 1, 2026
Subject: File No. S7-2026-15 From: Vincent B I STORNGLY disagree with this proposal which puts at risk investors. As a private investor, the quarterly financial results are one of the most important sources of updates from the companies I am investing in. Allowing companies to switch from quarterly to semi-annual reports will create obscurity which will make the interpretation of companies' directions more difficult to follow. In addition to my own readings, I am also leveraging services that take care of analyzing those quarterly results, and the frequency at which the companies emit the reports is crucial to the quality of the information they will be sending me, on which I base my investment strategies. Thanks for considering this feedback and BLOCKING this proposal.

Virginia Mahoney — Jul 1, 2026
Subject: File No. S7-2026-15 From: Virginia Mahoney KEEP QUARTERLY REPORTING!! Listen to US, the PEOPLE, PLEASE!! Restore our faith in government! I deserve to be heard, and listened to. KEEP REPORTING on a QUARTERLY basis. Thank you.

W noble — Jul 1, 2026
Subject: File No. S7-2026-15 From: W noble Keep quartly reporting, we already have enough chaos, do not engender more

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Wilton Neville Private Investor — Jul 1, 2026
Subject: File No. S7-2026-15 From: Wilton Neville S7-2026-15 should NOT be allowed to be enacted! This change to 10Q quarterly filing, allowing Publicly Traded companies to decide when they want to file will only increase their ability to commit fraud, hide possible negative information that can harm investors, and/or delay information that enables 'insiders' to profit, while the general investor is left without that same information. This change should be quashed - unless those proposing it are intentionally doing it for the reasons above! If enacted it will eventually destroy the faith in our stock market system, knowing that the game is rigged and only a very small segment of the population can ever profit from it!

Woody Woodring The Motley Fool Community — Jul 1, 2026
Subject: File No. S7-2026-15 From: Woody Woodring Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. What, exactly, is the problem? As the WallStreetBets comment letter put it: "The

companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." pls fix

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A. Bober — Jun 30, 2026
Subject: File No. S7-2026-15 From: A. Bober Lack of oversight is what allowed the Enron debacle and the 2008 mortgage banking crisis to occur, While quarterly reporting isn't a panacea, it does hold business executives much more accountable than semiannual reported does, and will help protect investors, and especially small investors who rely on their 401k's and IRAs to live in retirement, from financial ruin. SEC financial reporting requirements should be kept at least quarterly.

Aaron Bush Managing Partner, Naavik — Jun 30, 2026
Subject: File No. S7-2026-15 From: Aaron Bush I strongly oppose making company reporting less frequent, because a reduction in transparency only harms individual (and professional) investors. We all benefit when our most important companies are more transparent and share updates more frequently. If this unfortunate change occurs, the public will receive far less information, making it harder to make smart decisions as individuals and increasing the likelihood that companies will leave investors in the dark more often, which only brings harm. Please consider not making this change. Thank you.

Akash — Jun 30, 2026
Subject: File No. S7-2026-15 From: Akash I do not support semi annual reports and I strongly support quarterly reports that bring more transparency to the company finances to investors as well as millions of Americans whose 401(k) retirement accounts are often tied up with their own company stock. A longer term reporting will make wrong be hidden from investors for long time and reduces accountability and encourages corruption. We should learn from our own history but if we have forgotten that then look at other countries where reporting requirements are semiannual or annual and their companies are filled inefficiency, corruption, lack of accountability and monopolies. We can be better and don't have change something that's working already great in our quest to make America great. Thanks.

Alex Buttery None, investor — Jun 30, 2026
Subject: File No. S7-2026-15 From: Alex Buttery Please keep reporting quarterly to protect transparency of corporate finances. My fear is that companies will hide non- favorable data if they only have to report results every 6 months.

Alice Campbell — Jun 30, 2026
Subject: S7-2026-15 Comments From: Alice Campbell Affiliation: Jun. 30, 2026 Keep quarterly reporting. Business cycles are much shorter than in the past, and shareholders and investors need the information. Please vote against quarterly reporting

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Alicia — Jun 30, 2026
Subject: File No. S7-2026-15 From: Alicia They should not reduce this, it holds people with so much power accountable. The position they have makes them leaders and our society. And with great power comes great responsibility. And if they're in that position for corruption and self gain, we the people need checks and balances to keep our society, our people and home safe. If these people want to be leaders, they should act like it. And a real leader cares about those they're guiding. A leaders goal isn't what is best for themselves or profit. A leader takes into consideration what his people need as an individual human. What the 'team' is capable of and how we could all work cohesively and happily. Are we going to step into the future as a species or are we going to continue to perpetuate destructive rhetoric.

Allen Kiser — Jun 30, 2026
Subject: S7-2026-15 Comments From: Allen Kiser Affiliation: Jun. 30, 2026 Eradicate the bullshit and stop the theft of The American people

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Allison — Jun 30, 2026
Subject: File No. S7-2026-15 From: Allison As an individual saving for retirement, I strongly oppose this change. Semi-annual reporting removes the transparency that people rely on to make educated decisions with their investments. Keep it quarterly.

Andrew Laucher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Andrew Laucher Keep reporting quarterly, as is now. Do not change the reporting requirements to 6 months. Allow a fair playing field for everyday investors.

Andy Cross — Jun 30, 2026
Subject: File No. S7-2026-15 From: Andy Cross Strongly encourage the SEC to continue the practice of quarterly reporting for all sized companies. Information and data is the lifeblood of investing. Individual investors, let alone professional money managers and institutions, who are real owners of companies, need to hear from the companies they own. We need to see the financial numbers. We need to hear the context. We need to understand from our management teams and see how our capital is invested and to what end. Quarterly reporting helps with this. Removing it, or granting permission to lesson the frequency of reporting, eliminates our access to information and could grant advantages to larger players in the market who already have significant resources and advantages (along with some disadvantages, too). Our focus on long-term investing does not mean we blindly put tuck our heads down and pay not attention to quarterly results. It's a time check for us to gain insights that we can use to make insightful, purposeful, informed decisions. Do not take this flow of oxygen away from us. Please. Keep quarterly reporting. For all investors.

Angie Nanz — Jun 30, 2026
Subject: File No. S7-2026-15 From: Angie Nanz I worked at MCI during the Worldcom acquisition. Prior to Worldcom's collapse, executive leadership was not pushing down budgets to the lines of businesses. It was chaotic and unknown to employees what was going on until the charges were filed against Worldcom. It is absolutely imperative to keep reporting quarterly or else there is no sense of accountability at the highest levels of management. Prosecuting financial crimes at that level is also incredibly difficult and taxing. From start to finish, it takes years to investigate and years to prosecute. Quarterly reporting has not stopped accounting scandals but has lessened the frequency. Public companies need to be accountable not only to shareholders but to employees, clients, and consumers alike.

Anna Bertiger — Jun 30, 2026
Subject: File No. S7-2026-15 From: Anna Bertiger Reducing required reporting frequency does not allow better serving of investors. Instead, it better serves insiders as the information gap becomes larger. It also increases the potential for corruption, which is not good for the economy of the United States.

Anna Schneider — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Anna Schneider Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
We need more transparency, not less

AnnaMaria Lognion Associate Creative Director — Jun 30, 2026
Subject: File No. S7-2026-15 From: AnnaMaria Lognion I've spent decades working to build a foundation for retirement and saving for the future of my disabled son. My family & I deserve transparency and accountability - the same thing expected from me at my job.

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anonymous — Jun 30, 2026
Subject: File No. S7-2026-15 From: anonymous NO! quarterly reporting provides a higher resolution on a companies performance. Every 6 months promotes even further manipulation. no on 6 month reporting.

Anonymous — Jun 30, 2026
Subject: File No. S7-2026-15 From: Anonymous My husband and I oppose semiannual statements. We want quarterly, even monthly, statements mailed to us. As seniors we are not trusting or savvy regarding the internet, online banking, identifying fake sites, spoof emails and the constant online burden to prove who we are. Too much time between statements gives companies the ability to do risky finances without the knowledge of investors. I don't trust the government to adequately police companies. It didn't go well in the past, I don't expect it today.

Anonymous — Jun 30, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 30, 2026 More transparency , not less!

Sent from my iPhone

Anonymous — Jun 30, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 30, 2026 I think they should have to go over the books once a month . If it's your company , wouldn't you want to know what's going on .

Sent from my iPhone

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Keep it quarterly

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Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Keep it quarterly what you’re asking is not fair to the rest of us.

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Keep it quarterly what you’re asking is not fair to the rest of us.

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Keep it quarterly stop getting rich off of our backs

Sent from my iPhone

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 30, 2026 If it ain't broke, don't fix it. Keep it Quarterly!

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Keep it quarterly

Sent from my iPhone

Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Rep it quarterly

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Anonymous — Jun 30, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 30, 2026 Rep it quarterly

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Anonymous Educator, New York City Public Schools — Jun 30, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep quarterly reporting. The SEC should not allow a president to dictate how frequently companies report earnings and losses to investors. Investors should continue to be kept informed of what is happening with their investments on a quarterly basis. Semi-annual reporting allows companies to hide wrongdoing and removes investors' opportunities to make changes to their portfolios in a timely manner. It keeps investors in the dark for far too long. I urge the SEC to act independently of the president and the billionaire class and not be led around by people who are trying to manipulate the market and the economy. Please consider the public good rather than the benefit of the one percent. Have they not benefited enough?

Anonymous None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Anonymous I oppose the proposed change to allow companies to file semi-annual reports. This will disadvantage small investors and allow for more insider trading. We need more transparency, not less. I propose monthly disclosure.

Arva Brown — Jun 30, 2026
Subject: S7-2026-15 Comments From: Arva Brown Affiliation: Jun. 30, 2026 Keep it Quarterly! Keep it Fair!

Sent from my iPhone

Association of Professional Accountants — Jun 30, 2026
Subject: File No. S7-2026-15 From: Association of Professional Accountants Keep reporting quarterly. Retail investors count on that transparency to make informed decisions. Quarterly reporting has been proven to be the best time frame for investors who don't have the unfair advantage of insider information. We stand to lose a third or more of our invested money with the SEC proposal of allowing semi annual reporting by companies. KEEP SEC REPORTING QUARTERLY.

Baker Tilly US, LLP — Jun 30, 2026
Baker Tilly US, LLP
205 N Michigan Ave, 28th Fl

Chicago, IL 60601-5927
United States of America
T: +1 (312) 729 8000
F: +1 (312) 729 8199
bakertilly.com
June 30, 2026
Via email: rule-comments@sec.gov
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Proposed Rule on Semiannual Reporting; File Number S7-2026-15
Dear Office of the Secretary:
Baker Tilly US, LLP ("Baker Tilly", "we" or "our") appreciates the opportunity to share our views and provide
input on the Securities and Exchange Commission's ("Commission" or "SEC") File No. S7-2026-15, Proposed
Rule on Semiannual Reporting (the "Proposed Rule" or "Proposal")1, which would provide all companies subject
to reporting obligations under Exchange Act Section 13(a) or 15(d) ("reporting companies") that file quarterly
reports the option to file interim reports on a semiannual basis.
Overall, Baker Tilly is supportive of the Commission's efforts to reduce the regulatory burdens of being a
reporting company and to encourage more companies not only to go, but also remain, public in order to further
the facilitation of capital formation. We are also cognizant of the need to balance those efforts with the two other
prongs of the Commission's three-part mission to protect investors and maintain fair, orderly, and efficient
markets. In this letter, we comment through the lens of a public company auditor serving a broad spectrum of
smaller and middle-market public clients, registered broker-dealers, and other stakeholders in the US capital
markets, providing the following overarching observations to matters raised in the Proposal where we feel best
served to provide input.
If the Commission decides to permit semiannual reporting, we support the flexibility permitted by the Proposal
to allow reporting companies the option to elect on an annual basis to file semiannual reports instead of
quarterly reports. The Proposal acknowledges that a company's determination of reporting frequency would
likely "reflect a combination of firm-specific, market-based, and institutional considerations", and highlights that
factors such as "(F)irm size, operating complexity, growth stage, and seasonality of business operations may
influence both the perceived costs of quarterly reporting and the perceived benefits of more frequent
disclosure." We agree with these observations, but further observe that the need (or desire) to access capital
markets (including the anticipated frequency of accessing capital markets) will likely be a significant determining
factor in a reporting company's determination of whether to elect to file semiannual reports instead

of quarterly
reports.
As noted in the Proposal, underwriters often request independent public accountants to provide "comfort letters"
in securities offerings to support potential due diligence defenses. Auditors support strong capital markets by
serving an important role in enhancing the quality and reliability of certain financial information disclosed in
1 Proposed Rule on Semiannual Reporting; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-
15) [hereinafter "Proposed Rule" or "Proposal"].
Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly
International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that
provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to
their clients and are not licensed CPA firms.

Commission filings to enhance investor protection. We believe the amendments within the Proposal are
generally workable as proposed. Further, we believe PCAOB AS 6101, Letters for Underwriters and Certain
Other Requesting Parties, currently accommodates auditors' ability to provide comfort letters under both a
quarterly and semiannual reporting framework, and that the PCAOB standards as a whole are operational in
their current form for comfort letters.
Notwithstanding the above, if companies elect semiannual reporting, we believe that reporting companies may
choose a hybrid reporting approach and choose to provide financial information outside of Commission filings or
present information that is not a full set of interim financial statements. Investors and/or other stakeholders may
either (i) expect and/or assume a level of auditor involvement over that information given the historical
requirements of Form 10-Q or (ii) require it (for example, in the context of a comfort letter in a securities
offering). If assurance is desired in response to stakeholder preferences, underwriter needs or Commission
requirements, the current PCAOB standards do not permit the provision of attest services (i.e. audit or review)
over financial information that is not a full set of interim financial statements (with supporting footnotes). As
such, we observe that reporting companies and their audit committees may request auditors to perform
procedures akin to those outlined in AS 4105, Reviews of Interim Financial Information ("AS 4105"), over their
quarterly earnings releases or over interim financial statements that exclude all or some footnotes

required by
the Financial Accounting Standards Board's Accounting Standards Codification Topic 270, Interim Reporting,
which is not currently permitted under AS 4105 or other frameworks available to an auditor. Further we have
also considered the potential impact of the hybrid reporting approach and believe there may be increased risk
for less reliable financial information to be provided to investors when such information does not comprise a full
set of interim financial statements and is therefore not subject to the entirety of management's broader financial
reporting close process.
We believe that providing reporting companies the flexibility to determine the frequency of interim reporting that
best suits the company and its investors acknowledges that a "one size fits all" approach may be too restrictive.
We also believe that optionality is consistent with the Commission's goal of establishing minimum requirements
and allowing market participants to dictate reporting beyond those baseline standards. However, we have also
considered whether the Commission's proposal addresses the root cause of interim reporting burdens felt by
reporting companies such that rulemaking efforts may be better directed at revising the extent of interim
disclosure requirements instead of the frequency of reporting. We suggest that the Commission study the root
cause of the interim reporting burdens, including performing outreach to public reporting companies and
investors directly, to assess whether providing optionality in frequency of interim reporting is the most effective
means of addressing reducing regulatory burdens associated with interim reporting, or rather, whether
reductions of interim disclosures or other alternatives would more directly address the hurdles faced by public
companies.
We thank you for the opportunity to present our views and appreciate your consideration. We would be pleased
to discuss our comments or answer questions regarding the views expressed in this letter. Please address
questions to Fred Frank, Principal in our Professional Practice Group, by e-mail at Fred.Frank@bakertilly.com
or Kathie Hennessey, Managing Director in our Professional Practice Group, by e-mail at Kathie.Hennessey@bakertilly.com.
Sincerely,

Barry Minish — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Barry Minish Affiliation: Jun. 30, 2026 Keep it quarterly

Sent from my iPhone

Becky Wood — Jun 30, 2026
Subject: S7-2026-15 From: Becky Wood Affiliation: Jun. 30, 2026 Keep it quarterly ! Make sure businesses aren’t delaying their profits Becky Wood Michigan

Sent from my iPhone

Benjamin Brooks — Jun 30, 2026
Subject: File No. S7-2026-15 From: Benjamin Brooks Leaving the transparency of quarterly reporting would make me too in uneasy to leave my money in the market. It already has enough risk.

Betty A. Barr — Jun 30, 2026
Subject: S7-2026-15 Comment From: Betty A. Barr Affiliation: Jun. 30, 2026 Keep it quarterly. More accountability. Keep them honest.

Betty Bonanno — Jun 30, 2026
Subject: S7-2026-15 Comment From: Betty Bonanno Affiliation: Jun. 30, 2026 Keep it quarterly

Yahoo Mail: Search, Organize, Conquer

Betty Bonanno — Jun 30, 2026
Subject: S7-2026-15 Comment From: Betty Bonanno Affiliation: Jun. 30, 2026 Keep it quarterly

Yahoo Mail: Search, Organize, Conquer

Betty M — Jun 30, 2026
Subject: S7-2026-15 Comments From: Betty M Affiliation: Jun. 30, 2026 Keep it honest don't be deceitful.
My name's Bette, I am a cashier but like to invest. I want to know how my investments are doing. Complete transparency. Companies should not be allowed to practice dishonesty and a longer window to get away with fraud. That defeats the purpose of the SEC.

Bill Blankemeier — Jun 30, 2026
Subject: S7-2026-15 Comments From: Bill Blankemeier Affiliation: Jun. 30, 2026 It's fair and it's transparent, keep it.The way it is

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Bob Broucek — Jun 30, 2026

Subject: S7-2026-15 Comments From: Bob Broucek Affiliation: Jun. 30, 2026 An absolute must for transparency for companies that choose to go public. .what are they trying to hide?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Bonnie Shortridge — Jun 30, 2026
Subject: S7-2026-15 Comments From: Bonnie Shortridge Affiliation: Jun. 30, 2026 I want you to keep it quarterly, easier to find the fraud!

Sent from my iPhone

Brenda Thom — Jun 30, 2026
Subject: S7-2026-15 Comment From: Brenda Thom Affiliation: Jun. 30, 2026 Quarterly reporting is the only responsible choice. Six months is far too long to discover a disastrous course has been chosen. The company might be nearly bankrupt before investors know anything was wrong. History tells us that the company executives can not be trusted with out scrutiny. Only fools ignore history.

Sent from my iPhone

Brent Bouwens — Jun 30, 2026
Subject: File No. S7-2026-15 From: Brent Bouwens I am commenting to request the SEC keep the current quarterly reporting requirement as is . As a retiree I depend on my 401k and other investments, and rely on quarterly reporting to ensure accountability and transparency. Going back to semi-annual reporting will result in unaccountability and disaster. There is no benefit to the American public in changing the current requirements and regulations. Thank you for your consideration.

Bri Zimmer — Jun 30, 2026
Subject: S7-2026-15 Comments From: Bri Zimmer Affiliation: Jun. 30, 2026 Bri, Technical Training Editor for a VERY
LARGE tech company. History shows that stocks and investors suffer from biannual reporting. Keep things transparent and do not switch from quarterly reporting. It’s dishonest and shady af.

Brian Lee — Jun 30, 2026
Subject: File No. S7-2026-15 From: Brian Lee Dear SEC, I am long-term retail investor who is deeply concerned about the Securities and Exchange Commission’s proposed rule (File No. S7-2026-15) that would allow public companies to report financial results every six months instead of every quarter. I respectfully urge you to oppose this proposal and encourage the SEC to preserve quarterly reporting requirements. Quarterly reporting is one of the cornerstones of transparent U.S.

capital markets. Public companies receive tremendous benefits from access to our public markets, and in return investors deserve timely, standardized, and reliable financial information. Extending mandatory reporting to every six months would reduce transparency precisely when investors need it most. As an individual investor, I believe this proposal would disproportionately benefit corporate management while placing retail investors at a disadvantage. Large institutional investors often have greater access to management teams, industry research, and alternative sources of information. Retail investors rely heavily on SEC filings to make informed investment decisions. Reducing the frequency of those filings widens the information gap between everyday Americans and sophisticated market participants. Less frequent reporting could also make it easier for deteriorating business conditions, financial risks, or governance issues to go unnoticed for longer periods. Investors should not have to wait six months to receive standardized financial disclosures from publicly traded companies. The United States has long enjoyed the deepest and most trusted capital markets in the world because of strong disclosure requirements and investor protections. Weakening those protections risks reducing confidence in our markets and increasing uncertainty for millions of Americans who invest through retirement accounts, pensions, and brokerage accounts. I respectfully ask that you communicate these concerns to the SEC and support policies that strengthen—not weaken—market transparency and investor confidence. Thank you for your time and for representing our community. Sincerely, Brian Lee

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Brittany Kugler — Jun 30, 2026
Subject: File No. S7-2026-15 From: Brittany Kugler Less reporting means less oversight. The American public deserves consistent and frequent reporting on publicly traded companies. Quarterly reporting to only a few groups will lead to insider trading and unbalanced sharing of information. Keep reporting quarterly.

Brock T Brown — Jun 30, 2026
Subject: S7-2026-15 Comments From: Brock T Brown Affiliation: Jun. 30, 2026 Why lengthening SEC reporting from quarterly to semiannual is a bad idea

Lengthening SEC reporting from quarterly to semiannual sounds reasonable at first: fewer filings, less compliance work, less pressure to “hit the quarter,” and more room for long-term planning. But that argument confuses quarterly reporting with quarterly obsession. The real problem is not that investors receive too much reliable information. The problem is that markets, executives, analysts, and compensation systems often overreact to short-term numbers. Reducing mandatory disclosure would not cure that culture. It would mostly make the market darker.

The SEC’s current proposal would let public companies file one semiannual report on a new Form 10-S instead of three quarterly Form 10-Q reports, leaving them with one semiannual and one annual report each year rather than three 10-Qs and one 10-K. The SEC frames this as flexibility for companies and investors, with Chairman Paul Atkins arguing that reduced filing frequency could lower burdens and make public markets more attractive. That is the best version of the argument. But even then, it asks investors to give up standardized, timely information in exchange for a speculative benefit.

Quarterly reports are not just ceremonial paperwork. They are one of the basic ways public markets stay fair. A Form 10-Q gives outside investors regular, legally structured updates on revenue, margins, cash flow, debt, risk factors, litigation, liquidity, and management’s discussion of results. If that information comes only every six months, the gap between insiders and outsiders widens.

Management, board members, lenders, suppliers, large customers, and sophisticated institutions may still have ways to infer what is happening. Ordinary investors will not.

That is why the “companies can still report voluntarily” answer is weak. Voluntary disclosure tends to work best when the news is good. The companies most likely to go quiet are often the ones investors most need to hear from: companies with deteriorating margins, hidden operational problems, emerging risks, weakening liquidity, or governance issues. The SEC Investor Advisory Committee’s draft recommendation warned that eliminating quarterly reporting would deprive markets of timely material information and undermine informed investment decisions and efficient capital allocation.

The proposal also creates a comparability problem. If some companies report quarterly, some semiannually, and some change cadence over time, investors lose a clean basis for comparing peers. That matters because markets do not value companies in isolation; they compare companies across industries, cycles, margins, balance sheets, and execution. A mixed reporting regime would make earnings seasons less complete, valuation work messier, and underperformance easier to hide.

Investor sentiment appears to reflect that concern. A 2026 CFA Institute survey of 2,500 investment analysts and portfolio managers found that 62% opposed replacing quarterly reporting with semiannual reporting, 63% believed quarterly reporting’s benefits exceed its costs, and nearly 85% were concerned about comparability if companies could choose or change reporting frequency. That is not just reflexive love of paperwork; it is a recognition that standardized disclosure is part of the market’s plumbing.

The short-termism argument is also overstated. If companies are managing only for the next quarter, the better targets are quarterly earnings guidance, executive compensation tied to near-term stock price, activist pressure, and analyst fixation on consensus EPS. Investors do not need less information; they need better incentives. Notably, the same CFA survey found that 85% of respondents viewed management incentives and compensation structures as more important drivers of long-term behavior than the reporting cycle itself.

Semiannual reporting could also increase volatility. When information is withheld longer, each report carries more surprise. Instead of four smaller information updates, markets get two larger shocks. That can make price discovery lumpier and more speculative. In the months between reports, investors may lean more heavily on rumors, alternative data, selective management commentary, non-GAAP metrics, or privileged access. That is not a healthier market. It is a less equal one.

A better reform would be to keep quarterly reporting while reducing the performative nonsense around it. The SEC could discourage quarterly EPS guidance, simplify immaterial disclosure requirements, streamline Form 10-Q, expand scaled reporting for smaller issuers, and modernize reporting through structured data and technology. That would reduce waste without reducing transparency.

The central point is simple: public companies receive access to public capital, and regular public disclosure is part of the bargain. Semiannual reporting would save some companies time and money, but at the cost of weaker transparency, poorer comparability, greater information asymmetry, and more risk for ordinary investors. The SEC should fix short-termism directly, not blindfold the market for an extra three months at a time.

Brock Brown,

Senior Scientist of Pharmacology

Bruce Sutherland — Jun 30, 2026
Subject: File No. S7-2026-15 From: Bruce Sutherland I do not support the semi-annual reporting proposal

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C. Bland — Jun 30, 2026
Subject: File No. S7-2026-15 From: C. Bland To the SEC Chairman, I am a former Series 7 and 9/10 professional w 30 years in the industry. I am stunned that this rule change is even being considered. We live in a world where fraud and corruption are rampant. Are we going to just succumb to the trend by giving the top 5% the opportunity to transact business under the cloak of darkness for 6 months? The enactment of this rule will roll us back to 1929. It's all well and good until the middle class is wiped out and then who will buy the products and services these publicly traded corporations are selling? Try to be the hard regulatory agency I had to deal with and whom I had respect for. Do not approve this scam of a rule. It will have devastating market repercussions down the line. Respectfully, C Bland

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C. Dille — Jun 30, 2026
Subject: File No. S7-2026-15 From: C. Dille KEEP the QUARTERLY reporting period currently required. Do NOT change to semi-annual reporting as proposed in S7-2026-15.

Calvin Joseph Davidson — Jun 30, 2026
Subject: File No. S7-2026-15 From: Calvin Joseph Davidson This is not fair for everyday investors. Reporting should be kept the same

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Carol Drummet — Jun 30, 2026
Subject: S7-2026-15 Comment From: Carol Drummet Affiliation: Jun. 30, 2026 We want transparency and accountability

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Carol K Stamets — Jun 30, 2026
Subject: S7-2026-15 Comment From: Carol K Stamets Affiliation: Jun. 30, 2026 Quarterly reporting helps to keep the process honest. There is no rational reason to change this… it opens the door to deceit and fraud. Thank you. Carol K Stamets (Retired)

Sent from my iPhone

Carol Kagdis — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Carol Kagdis Affiliation: Jun. 30, 2026 To the Securities

and Exchange Commission:
DO NOT CHANGE THE SEC RULES

Carol L. — Jun 30, 2026
Subject: S7-2026-15 Comment From: Carol L. Affiliation: Jun. 30, 2026 Keep it quarterly. White collar crimes hurt people, too! Enough is enough. Thank you, Carol L. My job title is not anyone's business. This should matter to everyone, especially the people that will be harmed by this "Change in Reporting" to help the rich, sneaky white collar crime committing snakes.

Carolyn B Theodore — Jun 30, 2026
Subject: S7-2026-15 Comments From: Carolyn B Theodore Affiliation: Jun. 30, 2026 Keep it quarterly

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Cathleen O'Connor — Jun 30, 2026
Subject: S7-2026-15 Comments From: Cathleen O'Connor Affiliation: Jun. 30, 2026 I believe this a terrible idea. There should be transparency from businesses. I strongly oppose this new rule

Sincerely,
Cathleen O’Connor
Sent from my iPad

Cathy Vetter — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Vetter Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Transparency is critical when our financial future is at stake.

Catsith7 Lordzero — Jun 30, 2026
Subject: S7-2026-15 Comment From: Catsith7 Lordzero Affiliation: Jun. 30, 2026 john doe, ceo of a stock market company, i use the stock market quarterly to invest and run my business if you change this my business literally will die. do not change this keep it quarterly!

Cheri Cook — Jun 30, 2026
Subject: File No. S7-2026-15 From: Cheri Cook As an individual investor, I rely on quarterly reports to guide my investment decisions. More transparency, not less, is needed. Please make decisions that protect individual investors, who are investing in public companies.

Christian McIntyre Auditor/CPA — Jun 30, 2026
Subject: File No. S7-2026-15 From: Christian McIntyre This new rule is a terrible idea. Companies

will cherry pick information to release on an informal quarterly basis. Investors need quarterly reports with standardized reporting standards from the SEC to ensure transparent information to make wise, informed investing decisions. Why allow 24 hour trading, extended trading, daily trading if there is extremely limited company information to trade with. The US stock market is the gold standard of the world. If changes are needed investors prefer more information not less. I suggest implementing biquarterly earnings that would produce more earnings reports on a regular basis which would improve stock market fair values. Let us strive for more informed investors with more earnings updates. Thank you

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Christina Lair — Jun 30, 2026
Subject: S7-2026-15 Comment From: Christina Lair Affiliation: Jun. 30, 2026 Keep quarterly reporting. No more Enrons!!!

Christina Ruth The Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Christina Ruth Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Quarterly public-company reports benefits both the companies as well as the investors. Please preserve this greater transparency for individual investors. Thank you

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Christine Iuliano — Jun 30, 2026
Subject: File No. S7-2026-15 From: Christine Iuliano At a time when there is little to no oversight and a lack of accountability for government spending I believe that semi-annual reporting of Investments would be harmful to investors. This would take away our control over our money and give to those that would profit. This can only be harmful to the average investor.

Commenters name Professional @ Acme Acres — Jun 30, 2026
Subject: File No. S7-2026-15 From: Commenters name Add your name , jobtitle ,why it matter's to you .

Connor Dingae — Jun 30, 2026
Subject: File No. S7-2026-15 From: Connor Dingae It is my personal belief that information is powerful and allows those that possess it to mitigate risk, make informed decisions, and empowers others to hold people and organizations accountable for their actions. This policy would take that information from the hands of investors and professionals and would reduce their ability to accomplish those three actions. Currently, the investing and business ecosystem is used to a quarterly reporting requirement, and it should stay that way. If the worry is that it incentivizes short term goals rather than long term, I argue that it is up to the company and it's executive leadership to

determine the long term goals and vision and hold the company to those ideals.

Cora Yao — Jun 30, 2026
Subject: S7-2026-15 Comment From: Cora Yao Affiliation: Jun. 30, 2026 KEEP QUARTERLY REPORTING! The suggested 6 month reporting is the worst idea ever. It will give insider's a terribly destructive advantage that
is immoral at best. Cora Yao, Retired RN,
trying to hold on to funds for my remaining years.

Cora M. Yao
120 Utica Street
Ithaca, NY 14850
(c) 301-346-7570

Cristian mj Sanchez — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Cristian mj Sanchez Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:

Dan Ellerbroek — Jun 30, 2026
Subject: File No. S7-2026-15 From: Dan Ellerbroek There is no reason to make this switch except to further disadvantage everyone else who is not an insider or billionaire. Do not make this switch.

Darcy Mazurkewich — Jun 30, 2026
Subject: File No. S7-2026-15 From: Darcy Mazurkewich While it can be argued that fewer reports would reduce costs for businesses or that it would ease the pressure to manage quarter to quarter. The reality is that the reports are getting more and more automated through AI and that businesses managing quarter to quarter are likely going the way of the dodo bird and shareholders should be well aware of that fact. Businesses with long term strategies can explain where they are on their plan and keep shareholders informed. I would stipulate that less transparency doesn’t eliminate uncertainty, but merely decreases the frequency for shareholders to determine if the money they have allocated to a business is in alignment with their investment strategy (e.g. high risk vs low risk, or growth vs income). Kind regards Darcy

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David W. Priestley Retired, Individual Investor — Jun 30, 2026

Subject: File No. S7-2026-15 From: David W. Priestley As an investor in individual stocks for the last 58 years, I support allowing many publicly traded companies to move from quarterly to semi- annual reporting. The most obvious benefit is reducing the administrative cost of financial reporting. More importantly, quarterly reporting causes many companies to manage to the quarter end. This frequently leads to companies taking inefficient short-term actions just to meet quarterly numbers. Semi-annual reporting would encourage longer term thinking by both companies and investors. There should probably be financial condition requirements needed to be eligible for quarterly reporting. As a compromise, quarterly reporting could be reduced to revenue only, which is relatively easy to report and does not induce as many short term gymnastics as full financial reporting.

Dawn None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Dawn If you are a publicly traded company you owe your little investors quarterly accounting. What is it you're trying to support here!? Or who are you protecting? Definitely not the small investor!

Debbie Gray — Jun 30, 2026
Subject: S7-2026-15 From: Debbie Gray Affiliation: Jun. 30, 2026 "I have reviewed this report… it does not contain any untrue statement of a material fact." This is the statement required. Keeping concise records and accountability is necessary when you are responsible financially. Keep it quarterly.

Debbie Miceli — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Debbie Miceli Affiliation: Jun. 30, 2026 My name is Deborah Miceli. I am a retired teacher from Spring TX. I believe that keeping the reporting quarterly affords me information that is vital to keeping my retirement account viable for its purpose. Please do not agree to the proposed changes. Keep it quarterly for the sake of small investors like myself all across America. Thank you

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Debra MacKillop — Jun 30, 2026
Subject: S7-2026-15 From: Debra MacKillop Affiliation: Jun. 30, 2026 This rule was originally to help after so much fraud by corporations governed by SEC, so clearly SEC not doing a good job. The quarterly reporting is VITAL. In fact it should be monthly - how about a rule that makes it monthly instead, especially with the level of corruption in the trump-controlled SEC. My IRAs and 401(k) need a monthly reporting, but certainly no change to take away quarterly reporting, and especially when we cannot trust the SEC today to do anything to help the 99% of Americans, but will easily hurt us with decisions to help enrich trump, MAGA GOP, and the enabling SEC administrators who show allegiance to trump not to ethics and honesty, only value GREED. I was a lawyer at the CFTC in the appellate division in the 1980's when it was a great agency that tried to combat corporate fraud. Not any more. We are watching the SEC closely and expect it to STOP putting forth rule changes like this to help trump continue to use insider trading to enrich himself and his companies (that he never divested from) and use the presidency to enrich himself. That's what the SEC should be focused on - insider trading by trump and MAGA GOP, especially in Congress. KEEP QUARTERLY REPORTING. We will follow this, and the SEC must take the comments seriously and drop this proposed rule change. Thank you. Debra MacKillop, Grand Junction, CO.

Dinarte Seibel — Jun 30, 2026
Subject: File No. S7-2026-15 From: Dinarte Seibel To the Securities and Exchange Commission: New Constructs, LLC respectfully submits this comment in opposition to File No. S7-2026-15, the Commission's proposal to permit public companies to replace three quarterly reports with a single semiannual filing. We are a financial research firm. For more than two decades, we have built our business on the premise that rigorous, detailed financial disclosure — including the footnotes and supplemental data that most investors never read — is the foundation of fair and functional capital markets. We analyze thousands of public companies. We know what good disclosure looks like, and we know what it costs investors when companies obscure or delay material financial information. This proposal goes in the wrong direction. We urge the Commission to reject it. The Trend Everywhere Else Is Toward More Transparency, Not Less The Commission is proposing to reduce the frequency of mandatory financial disclosure at precisely the moment when every other domain of modern life is moving toward real-time information. We receive live updates on flight delays, train positions, storm systems, power outages, and utility performance. Sports scores update by the second. News cycles run continuously. The infrastructure for near-instantaneous data collection and transmission is not a futuristic aspiration — it is the operating reality of the American economy in 2026. Against that backdrop, the argument that public companies cannot be expected to report their financial condition more than twice a year is not a neutral administrative judgment. It is a choice to hold financial markets to a lower standard of transparency than we hold the weather. The Data Already Exists The Commission's proposal rests in part on the premise that quarterly reporting imposes meaningful costs on issuers. We are skeptical. Major American corporations are not run on pen and paper. They operate sophisticated enterprise systems that track revenue, costs, inventory, and operational performance — in most cases, on a daily basis. Does anyone seriously believe that Walmart does not know its store-level sales every day? That Kroger cannot pull a real-time report on gross margin by category? That Amazon's finance team is waiting for quarter-end to learn how the business is performing? The data exists. The systems exist. The marginal cost of compiling and disclosing quarterly financial information for a company that already tracks that information internally is, in most cases, close to zero. The argument that quarterly reporting is a meaningful financial burden on large public companies is difficult to reconcile with what we know about how those companies actually operate. If the Data Doesn't Exist, That Is Itself Material Information There may be companies — particularly smaller issuers — that genuinely lack the infrastructure to track financial performance on a quarterly basis. If so, investors deserve to know that. A public company that cannot produce a quarterly financial summary is telling the market something important about the sophistication of its internal controls, the reliability of its management systems, and the confidence investors should place in its annual disclosures. That is not an argument for exempting such companies from quarterly reporting. It is an argument for requiring them to disclose the fact that they lack the systems to do so. The Reasons Not to Report Are Not Good Ones If the data exists — and in most cases it does — then there are only a limited number of reasons why a company would prefer not to report it quarterly. We will name them plainly: Laziness. Compiling and filing a 10-Q requires effort. Some companies and their advisors would prefer to do it less often. This is not a sufficient basis for regulatory relief. The obligation to keep investors informed is not optional, and the Commission should not treat the cost of fulfilling it as a harm to be remediated. Obfuscation. Some companies perform better over longer measurement periods than shorter ones. Some managements would prefer that investors not see the quarter-to-quarter volatility in their results. Some would prefer more time to manage the narrative around a difficult period before they are required to disclose it. Reducing reporting frequency gives those managements more room to operate — at the direct expense of investors who are trying to make informed decisions. The Commission should be clear-eyed about this. When a company elects semiannual reporting, it is not simply choosing a reporting schedule. The company is choosing to withhold information that it

already has from the investors who own it. Investors who are aware that a company has made that choice are receiving material information. Investors who are not aware of it — or who do not understand its implications — are being disadvantaged. The Information Asymmetry Cost Is Real Sophisticated institutional investors do not wait for 10-Q filings to understand how their portfolio companies are performing. They have proprietary data sources, expert networks, channel checks, management access, and analytical resources that allow them to build a continuous picture of company performance between mandatory disclosure dates. Retail investors, and many smaller institutional investors, do not have those resources. For them, the 10-Q is not a formality — it is one of the primary mechanisms by which they can monitor the companies they own. Extending the gap between mandatory disclosures does not eliminate the information. It concentrates it among those who already have structural advantages in accessing it. The spread between what insiders and sophisticated institutions know and what ordinary investors know will widen. Someone will capture that spread. It will not be the investors the Commission was created to protect. This Proposal Runs Counter to the Commission's Founding Purpose The Securities Exchange Act of 1934 was built on a straightforward premise: that public markets cannot function fairly when the people running companies know vastly more than the people investing in them. Mandatory periodic disclosure was the mechanism chosen to narrow that gap. It has worked. U.S. equity markets are the deepest, most liquid, and most trusted in the world, in part because investors have confidence that companies are required to disclose material information on a regular and predictable schedule. Reducing that frequency — even optionally, even for a subset of issuers — is not a technical adjustment. It is a step away from the transparency architecture that underpins investor confidence in U.S. markets. We do not think the current disclosure burden justifies that step. We do not think the companies asking for relief have made a compelling case that quarterly reporting is harming them. And we are confident that the investors who will bear the cost of reduced disclosure have not been adequately represented in the Commission's analysis. Conclusion New Constructs urges the Commission to reject File No. S7-2026-15. Rather than reducing the frequency of mandatory disclosure, the Commission should be asking how the infrastructure that already exists — inside companies, across markets, and throughout the broader economy — can be used to give investors more timely, more granular, and more reliable information about the companies they own. That is the direction the rest of the world is moving. It should be the direction of U.S. securities regulation as well. Respectfully submitted, Dinarte Seibel Finance Data Specialist at New Constructs, LLC 5110 Maryland Way, Suite 350 Brentwood, TN 37027, dinarte . seibel@newconstructs.com New Constructs, LLC is an independent financial research firm specializing in forensic accounting and fundamental analysis. The firm analyzes more than 10,000 public securities using data derived from financial statement footnotes and regulatory filings.

Donald Allen Retired — Jun 30, 2026
Subject: File No. S7-2026-15 From: Donald Allen I do not support relaxing financial reporting requirements from the current quarterly standard. I feel strongly that publicly traded companies have an obligation to inform the public regularly on the performance of their companies. Biannual reporting is not adequate to do this, especially when computerized business and accounting systems make this data more easily available than ever before. If the size of some companies makes compliance difficult, then this should be welcomed as a deterrent to creating unmanageably large organizations.

Donald B — Jun 30, 2026
Subject: File No. S7-2026-15 From: Donald B I believe that quarterly reporting is an important and crucial part of being an informed stock investor. Limiting reporting to bi-yearly limits and hinders our

ability to make sound choices and manage our portfolio's of company's we invest in.

Donald Sobey — Jun 30, 2026
Subject: S7-2026-15 Comment From: Donald Sobey Affiliation: Jun. 30, 2026 If you are about the small investor rather than your power pals, leave it at quarterly. Your power pals already have an huge advantage. And they will be the only ones that will benefit from this nonsense

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Dorine Clapp — Jun 30, 2026
Subject: S7-2026-15 Comment From: Dorine Clapp Affiliation: Jun. 30, 2026 This would be a terrible new rule. This would only benefit fraudsters, i.e. like Madoff, companies fiscally irresponsible such as Enron and leave honest hard working individuals who count on those resources to save for their children’s education or retirement. It must stay quarterly.

Sent from my iPad

Douglass Individual Investor — Jun 30, 2026
Subject: File No. S7-2026-15 From: Douglass Please maintain the quarterly reporting. The U.S. markets distinguish themselves globally with its transparency and accountability. Both will be diminished by reducing reporting frequency. AI is rapidly decreasing the time and cost of reporting overall, and (particularly for the megacap stock) increasing the frequency of event that materially affect the price. While there are reporting requirement for material events, the impact of those events are only fully captured in quarterly statements. Being a public company is a privilege and responsibility. Companies are receiving access to liquidity and potential for brand awareness in exchange for reporting transparency. The reporting “burden” is being addressed by technology, and the speed of business is increasing. A request to reduce reporting frequency will only lead to less publicly available information without any corresponding benefit to investors.

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eileen andrews — Jun 30, 2026
Subject: S7-2026-15 Comments From: eileen andrews Affiliation: Jun. 30, 2026 Don’t drag us backward, keep it quarterly

Sent from my iPhone

Elise Iannitti — Jun 30, 2026
Subject: File No. S7-2026-15 From: Elise Iannitti I support maintaining quarterly reporting requirements for public companies. Regular financial disclosures promote transparency, accountability, and informed decision-making for investors. As an individual investor and retirement saver, I rely on timely public information to understand how companies are performing. Reducing reporting frequency could make it harder to identify risks early and would provide less transparency for everyday investors. Please preserve quarterly reporting requirements.

Elizabeth Conidi — Jun 30, 2026
Subject: S7-2026-15 Comments From: Elizabeth Conidi Affiliation: Jun. 30, 2026 Keep Quarterly Reporting ..... NO MORE KEN LAY'S !!!!!! FRaud would be overwhelming !!!!!

Elizabeth Pryor Bookkeeper — Jun 30, 2026
Subject: File No. S7-2026-15 From: Elizabeth Pryor For transparency and accountability, reporting should continue on a quarterly basis. Elizabeth Pryor Bookkeeper

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ella a — Jun 30, 2026
Subject: S7-2026-15 Comment From: ella a Affiliation: Jun. 30, 2026 Reporting-keep it quarterly!

Ella Jane Anderson
816-305-3247

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ella a — Jun 30, 2026
Subject: S7-2026-15 Comment From: ella a Affiliation: Jun. 30, 2026 Reporting-keep it quarterly!

Ella Jane Anderson
816-305-3247

Elle Johnson — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Elle Johnson Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:

It isn't broken, so don't break it. Keep reporting quarterly. Do not regress back to semi annual reporting. Who benefits from that delayed reporting? Not the average investor. Insiders with information that is not accessible to average investors, will have an unfair and damaging advantage. Please. Keep companies reporting QUARTERLY! It is vital to the health of the retail investor. Reporting semi annually has been PROVEN not to work.

Elsie Wiliiams — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Elsie Wiliiams Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Keep it quarterly this is the only way to keep these people in line. It has done this way for years & everything worked out fine. No need to change now.

Eric Hecox — Jun 30, 2026
Subject: S7-2026-15 From: Eric Hecox Affiliation: Jun. 30, 2026 Make it Monthly!

Exterovich, Jerry Director, Gatehouse LLC — Jun 30, 2026
Subject: File No. S7-2026-15 From: Exterovich, Jerry To the Powers that be at the SEC, As you contemplate a switch from quarterly reporting of financial information to a semiannual reporting basis please keep in mind the both State and Federal Revenue entities require quarterly reporting on everything from Payroll Taxes to Sales and Use Taxes to assure compliance and accountability. To change the frequency of reporting to semiannual would be foolish and irresponsible, opening the door to corporate obscurity in reporting much to the detriment of individual investors that carry the weight of our market! DO NOT change reporting from QUARTERLY to SEMIANNUAL!!! Jerry Exterovich, jexterovich @gmail.com

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Fay Hazelbauer — Jun 30, 2026
Subject: S7-2026-15 From: Fay Hazelbauer Affiliation: Jun. 30, 2026 Keep reports quarterly. We need to have faith in our US companies.

Sent from my iPhone Fay

Frankie Shilakes — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Frankie Shilakes Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission
I ask you to reconsider your plan to decrease business reporting from quarterly to only a bi-annual report. That is far too long a period in which investors are unaware of the health and monetary practices of a business!
Please continue to require businesses to report quarterly, in order that investors and those considering investing have the most current information to make sound investment choices and avoid businesses those whose profitability and operation might be in question.
We rely on the sec to monitor and report up to date info. Changing to bi-annual reports impedes our ability to evaluate companies' monetary stability and practice.
Sincerely,
Frankie J Shilakes

Frederick J. Osterhagen Retired Systems Analyst — Jun 30, 2026
Subject: File No. S7-2026-15 From: Frederick J. Osterhagen Eliminating the requirement for quarterly reporting would be a mistake. It would reduce timely information that I currently use in

managing my investments. Please retain the 10-Q standard quarterly reporting requirement. Thank you.

Gail McGowan — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Gail McGowan Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
I am 80! My portfolio holds my Emergency Money $5000. I live on my SS and I am one of millions my age.
I am asking you to ensure there is no fraud, to ensure that what little money I have will be protected by transparent, quarterly, reviews.
I hope you see your job as I do and that is to support integrity in all you do.

Thank you for your consideration.

Gail Unverferth — Jun 30, 2026
Subject: File No. S7-2026-15 From: Gail Unverferth I do not support the idea of semi-annual reporting. As an investor, I am an owner, and less information rarely creates better-informed owners. As someone who has also worked for publicly traded companies, I know that it should not be an issue to report quarterly as long as the business is operating efficiently. Companies that might struggle to produce their quarterly reports should think about their business operations and address those issue accordingly.

Georganne Shirk — Jun 30, 2026
Subject: File No. S7-2026-15 From: Georganne Shirk Less transparency is NOT a positive. Please retain quarterly reporting requirements. This maintains consistency of reporting and allows for better analysis by investors and auditors.

Gillian Lindahl — Jun 30, 2026
Subject: S7-2026-15 Comments From: Gillian Lindahl Affiliation: Jun. 30, 2026 Hi SEC, Keep it quarterly! Gillian Lindahl, Retiree

Sent from my iPhone

Gillian Lindahl — Jun 30, 2026
Subject: S7-2026-15 Comments From: Gillian Lindahl Affiliation: Jun. 30, 2026 Hi SEC, Keep it quarterly! Gillian Lindahl, Retiree

Sent from my iPhone

Grace Jones — Jun 30, 2026

Subject: My view on Rule S7-2026-15 From: Grace Jones Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission: Keep it QUARTERLY!!

Hari Satheesh — Jun 30, 2026
Subject: File No. S7-2026-15 From: Hari Satheesh I am writing as an individual investor to urge the Commission not to adopt the proposed rule permitting companies to file semiannual reports (Form 10-S) in lieu of quarterly Form 10-Q filings. As someone who relies on quarterly disclosures to track the companies I invest in, I value the ability to monitor performance, spot emerging risks, and compare results on a consistent, timely basis. Moving to a six-month reporting cadence would widen the information gap between company insiders and individual investors like me, and could lead to sharper price swings when material news is only revealed twice a year instead of four times. Surveys of investors show strong preference for keeping quarterly reporting, with most citing concerns that less frequent disclosure increases uncertainty and weakens accountability. As an individual investor without access to insider information or specialized research tools, I depend on regular quarterly updates to make informed decisions about my own portfolio. While semiannual reporting may reduce compliance costs for some companies, I don’t believe those savings should come at the expense of investor protection and market transparency—values I believe are central to the Commission’s mission. I respectfully ask that the Commission continue to require quarterly reporting as a baseline obligation for public companies. Thank you for considering my comment.

Heather Disselkoen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Heather Disselkoen Transparency requires financial information to be shared in a timely manner. Quarterly reporting is the minimum acceptable reporting period to ensure accountability and avoid abuse of the system. I urge you to maintain quarterly reporting as weakening this requirement will undermine the public's trust in your agency during an economic period that requires steady and reliable assurances.

Helene Hinsey — Jun 30, 2026
Subject: File No. S7-2026-15 From: Helene Hinsey I am strongly against reducing the quarterly reporting requirement to semi-annual or annual reports. This reduces the transparency between publically traded companies and their investors and could increase investors risks significantly. This is especially true for investments in 401ks, IRAs and other retirement plans where investors abd their advisors depend on these reports to make informed decisions. Thank you.

HIlary Grant — Jun 30, 2026
Subject: File No. S7-2026-15 From: HIlary Grant I oppose the rule change. We need more transparency, not less. Keep reporting quarterly.

Holly Morales — Jun 30, 2026
Subject: File No. S7-2026-15 From: Holly Morales Keep the filings quarterly. We don't want to be flying blind for 6 months, while the fraud grows. The gaps will let insider trading run rampant. I 'm a retail investor and I rely on quarterly reports to make decisions about my retirement and investment

savings. American investors DEMAND transparency. I oppose the changes to this rule. I do not care about savings to companies.

J Kong-Sivert — Jun 30, 2026
Subject: S7-2026-15 Comments From: J Kong-Sivert Affiliation: Jun. 30, 2026 I have to sign off on everything my firm does. Execs should not be exempt from this accountability. Keep it quarterly. Best, J

Jillian N. Kong-Sivert, J.D.
She/ Ella
Law Office of Jillian N. Kong-Sivert, PLLC
1601 N. 7th St., Ste. 300
Phoenix, AZ 85006-2222
602-759-1299

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Jacob Palmer — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Palmer Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
There is already a low trust given the changes to the fraud and bribery statutes changing the law so there isn't a requirement for quarterly reporting is only going to cause damage to the market and the average American off Wall Street investor. Wether pension funds, IRAs or 401Ks we depend on quarterly reporting and will not accept semi annual reporting as equivalent integrity than quarterly.

James White — Jun 30, 2026
Subject: S7-2026-15 Comments From: James White Affiliation: Jun. 30, 2026 Please keep it quarterly.These corporations have enough schemes and behind the scene shenanigans to keep stuff from the public already

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Jan Pienezza — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Jan Pienezza Affiliation: Jun. 30, 2026 Please keep it quarterly. I'm in the last quarter of my life & can't afford to lose any of my 401K. I'm really not clear on why it should be changed anyway. It seems to have worked well in the past, so why change back to something that didn't work? I hope you'll take the comments provided by us and think things out.
Mrs. Jan Pienezza
Retired, Birmingham, AL

Janet DeWitt — Jun 30, 2026
Subject: S7-2026-15 From: Janet DeWitt Affiliation: Jun. 30, 2026 Keep it Quarterly

Sent from my iPhone

Janice Ellin — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Janice Ellin Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission: keep quarterly reports unless you are helping companies hide something.

Jason Wu, CPA, EA, Tax Principal, Taxseract LLC — Jun 30, 2026
June 30, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15; Release No. 33-11414 — Semiannual Reporting
Dear Ms. Countryman:
I respectfully submit this comment letter in response to the Commission's proposed amendments that would permit public companies to elect semiannual interim reporting on new Form 10-S in lieu of quarterly reports on Form 10-Q (the "Proposal"). I am a Certified Public Accountant with approximately twenty years of experience in international tax compliance and ASC 740 income tax provision, including service at Big Four public accounting firms and in-house roles at multinational enterprises. The views expressed in this letter represent the professional opinion of Taxseract, LLC and do not represent the position of the American Bar Association, the AICPA, or any other organization.
I acknowledge the legitimate policy objective underlying the Proposal: reducing the compliance burden of public company reporting and encouraging broader participation in public capital markets. The observations that follow are focused on a single concern — the potential impact on investors.
I. The Central Concern: Investor Information, Not Company Burden
At the outset, I wish to distinguish between what companies compute and what investors see. The Proposal addresses reporting frequency, not computation frequency. Nothing in the Proposal would preclude a registrant from continuing to calculate its estimated annual effective tax rate quarterly, maintaining the same internal provision discipline it follows today. The internal computation workload need not change.

The concern, therefore, is not that companies will compute their provision less frequently. It is that investors will see the results less frequently. The income tax provision is among the most complex and judgment-intensive line items in the financial statements. The cadence at which its results are disclosed to investors — and through which investors can evaluate changes in
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management's estimates, assumptions, and judgments — is the dimension that changes under the Proposal.
This distinction matters because the Proposal's stated purpose is to make public capital markets more accessible and equitable. If the effect on investors is to reduce the frequency, granularity, and comparability of information about one of the most material and judgment-sensitive line items in the financial statements, the Proposal may produce an outcome at odds with its intended purpose.

II. The Comparability Paradox

The Proposal introduces an elective framework: some companies would report quarterly, others semiannually. The stated objective is to reduce complexity and improve the attractiveness of public markets. However, the introduction of mixed reporting cadences within the same market may create the opposite effect.
Today, investors comparing two companies in the same industry can evaluate their interim financial statements on a common timeline. Rate reconciliations, deferred tax movements, and discrete tax items are disclosed on the same quarterly cadence, enabling direct comparison. Under the Proposal, one company might report quarterly while its peer elects semiannual — producing disclosures that cover different time horizons, aggregate different numbers of discrete events, and trigger different ASU 2023-09 disaggregation thresholds for the same underlying economics.
Rather than simplifying the capital markets landscape, this optionality introduces a new structural variable that investors must account for when comparing companies. Analysts would need to normalize for reporting cadence in addition to industry, size, geography, and accounting policy differences. Index providers, screening tools, and quantitative models that rely on uniform interim reporting periods would need to accommodate mixed cadences. The result is additive complexity in the capital markets infrastructure — the structural opposite of the Proposal's stated intent.
The concern extends to market efficiency. If semiannual filers disclose material tax developments later than quarterly filers, the information asymmetry between the two groups' investor bases widens. Investors in semiannual filers receive the same information, but later. This does not enhance the equitable functioning of public capital markets — it creates two tiers of information currency within the same market.
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III. Valuation Allowance: The Most Sensitive Judgment

The income tax provision item that the Commission's staff has historically scrutinized most closely — and the one most material to investors — is the valuation allowance against deferred tax assets. The assessment of whether a valuation allowance is needed requires management to weigh all available positive and negative evidence under ASC 740-10-30 to determine whether it is more likely than not that some or all of the deferred tax asset will not be realized. This is one of the most judgment-intensive determinations in financial reporting.
The four sources of taxable income that support realization — future reversals of existing taxable temporary differences, projected future taxable income exclusive of reversing temporary differences, taxable income in carryback years if permitted, and tax planning strategies — require reassessment as facts and circumstances change. A customer loss, a restructuring

charge, a shift in geographic income mix, a change in tax law, or a sustained period of losses can tip the weight of evidence from positive to negative, triggering a valuation allowance establishment. Conversely, a return to profitability or a favorable law change can support a release.

Under quarterly reporting, these reassessments occur four times per year, providing investors with a developing view of management's evolving judgment. A valuation allowance established in Q2 and partially released in Q3 tells investors a different story than one established and released in the same semiannual period — which, under semiannual reporting, might net to a smaller disclosed change or no change at all, obscuring the underlying volatility.

This affects domestic companies as much as multinationals. A purely domestic company with significant net operating loss carryforwards, recent acquisition-related deferred tax assets, or cyclical earnings is making the same valuation allowance judgments as a global enterprise. The valuation allowance is the one provision issue that cuts across every filer profile the Proposal would cover.

Under semiannual reporting, investors receive two windows per year into management's valuation allowance judgment rather than four. Large establishments or releases that develop between semiannual reporting dates reach investors later. The Q3 quarterly filing — which currently serves as the last interim checkpoint for investors to evaluate valuation allowance changes before the annual report — would not exist.

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IV. Legislative and Regulatory Context

The Proposal arrives in the first year in which several major tax law changes are simultaneously effective. The One Big Beautiful Bill Act (P.L. 119-21), effective for tax years beginning after December 31, 2025, introduced the GILTI-to-NCTI transition with a reduced Section 250 deduction and elimination of the QBAI exclusion, the FDII-to-FDDEI transition, reinstatement of full domestic R&D expensing under new Section 174A, reversion of Section 163(j) to an EBITDA-based limitation, and continuation of the corporate alternative minimum tax under Section 55.

Concurrently, the OECD's Pillar Two GloBE rules continue their rolling global implementation. The FASB concluded that GloBE top-up taxes are alternative minimum taxes under ASC 740 — period costs included in the estimated annual effective tax rate with no deferred tax recognition. Each of these developments affects the AETR computation, the deferred tax balance sheet, and the valuation allowance assessment. For calendar-year filers, 2026 is the first year in which all of these changes interact simultaneously. This is the environment in which companies would be making the semiannual election for the first time.

V. ASC 740-270 Estimation Dynamics

The interim provision methodology under ASC 740-270 requires estimating the annual effective tax rate at each interim reporting date. Under quarterly reporting, the estimate is refined four times, with each successive estimate incorporating more actual data and a smaller forecasting horizon. The Q3 estimate — based on nine months of actuals — is typically where the AETR converges toward the actual full-year rate.

Under semiannual reporting, the estimation cycle is compressed to two data points. The H1 estimate must forecast the full second half of the year without the Q3 refinement. The gap between the last interim estimate and the annual true-up is accordingly wider. In 2026, this means companies are estimating their first-ever AETR under the new OBBBA framework with only six months of experience rather than nine before the year-end close.

This, again, is an investor concern rather than a company concern. The company may still compute its AETR quarterly for internal purposes. But investors only see the H1 estimate and the annual true-up — and the distance between those two data points is where management judgment resides.

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VI. Further Considerations

Several additional interactions merit examination, each of which affects the information available to investors under semiannual reporting.

Multinational enterprises consolidate financial data from foreign subsidiaries on different fiscal year-end cycles. Under quarterly reporting, lag adjustments from staggered fiscal year-ends are absorbed incrementally. Under semiannual reporting, the H1 disclosure incorporates a wider mix of actual and lagged data, reducing data freshness at the time of disclosure.

External auditors currently perform interim review procedures on each quarterly filing, providing incremental checkpoints that surface provision issues before the year-end audit. Under semiannual reporting, the Q3 review — the final checkpoint before year-end — does not exist. Six months of accumulated issues arrive at the year-end audit simultaneously.

Transfer pricing adjustments and customs duty changes flow through intercompany allocations and cost of goods sold respectively, each affecting the provision. The frequency at which these effects are reflected in interim disclosures changes under semiannual reporting. This interaction is addressed more fully in Section VII below.

SOX 404(b) control frameworks calibrated to quarterly computation cycles would need to be reassessed under a consolidated semiannual cadence — fewer checkpoints, larger data volumes per cycle, and longer intervals between management assessments.

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VII. ASU 2023-09: Substance and Format Decoupling

ASU 2023-09 expanded the rate reconciliation disclosure into eight mandatory categories with a 5% quantitative threshold for further disaggregation. The standard increased the dimensionality of the disclosure format — more categories, more granularity, more quantitative precision. This format was designed and calibrated against the existing quarterly reporting cadence.

The underlying substance of the rate reconciliation, however, is not static. It develops over time as corporate events materialize: an intercompany restructuring closes in month four, a foreign jurisdiction enacts GloBE legislation in month five, a valuation allowance is partially released in month seven after improved earnings, a UTB is settled in month eight. Each of these events produces a discrete reconciling item or changes a continuing item's magnitude. Under quarterly reporting, these events are reflected in the rate rec as they occur — investors observe the developing substance across four disclosures, each capturing approximately three months of materialized events.

Under semiannual reporting, the disclosure format remains the same — the eight ASU 2023-09 categories, the 5% threshold, the percentage and dollar amount presentation — but the underlying substance is aggregated over a six-month window. Events that materialized at different points within the semiannual period are compressed into a single disclosure. A reconciling item that emerged in month one and reversed in month five may net to an immaterial amount in the semiannual rate rec, even though it was individually material during the months it was outstanding. A jurisdiction whose ETR crossed the 15% Pillar Two threshold in month four and was corrected by a transfer pricing adjustment in month six may not appear as a disaggregated item at all — the passage of time resolved it before the disclosure date.

The concern is that semiannual reporting decouples the substance of the rate reconciliation from its format. ASU 2023-09 increased the granularity of the format to give investors more meaningful information. But the meaningfulness of that information depends on the reporting interval capturing the rate at which corporate events materialize. When the interval is widened from three months to six, events that were individually significant may aggregate, offset, or resolve before reaching investors. The format captures what remains at the disclosure date; the

substance includes what developed and resolved between disclosure dates. The quarterly cadence was calibrated to minimize this gap. The semiannual cadence widens it.
This is not a comparability concern alone — it is a fidelity concern. The question is whether semiannual rate reconciliation disclosures, even when prepared in full compliance with ASU 2023-09, represent the same quality of information that the standard was designed to produce.

VIII. Transfer Pricing: Timing of Adjustments and Investor Visibility
Transfer pricing adjustments deserve specific attention because of their interaction with both the income tax provision and the Pillar Two jurisdictional ETR computation, and because the timing of these adjustments within the fiscal year directly affects what investors see under different reporting cadences.
Consider a multinational enterprise with a US parent and a European distribution subsidiary operating under a cost-plus transfer pricing policy. In Q1, actual intercompany transaction results show the European distributor earning a margin above the arm's-length range established in the company's transfer pricing documentation. The transfer pricing team identifies the variance during its Q1 monitoring cycle and initiates an analysis. By late Q2, the team has quantified the adjustment needed: a year-to-date true-up that shifts income from the European entity to the US parent, implemented through an intercompany payable adjustment that reduces the European subsidiary's revenue and increases the US parent's intercompany income.
This adjustment has several downstream provision effects. It increases US-source taxable income and decreases European-source income, changing the geographic mix that feeds the NCTI computation. It alters the European jurisdiction's GloBE ETR — if the jurisdiction was near the 15% threshold, the income reduction could push the ETR below 15%, triggering a Pillar Two top-up tax. It changes the FTC limitation calculation because the basket allocation shifts. And it may affect the FDDEI computation if the intercompany transactions involve qualifying services or property.
Under quarterly reporting, this sequence is visible to investors as it develops. The Q1 10-Q reflects the pre-adjustment intercompany results. The Q2 10-Q reflects the year-to-date true-up and its provision effects — the AETR is updated to reflect the revised geographic income allocation, any resulting Pillar Two impact, and the FTC recalculation. If the adjustment proves insufficient and a further correction is needed, the Q3 10-Q captures it. Investors observe the developing picture across three checkpoints before the annual true-up.
Under semiannual reporting, the H1 Form 10-S would capture the cumulative effect of both the variance and the adjustment in a single disclosure — or, if the adjustment was initiated in Q2 but not finalized until Q3, the H1 filing may reflect the variance without the correction. The correction would then appear for the first time in the annual filing, creating a larger period-over-period change that investors had no opportunity to evaluate at an interim date.
For companies with active transfer pricing adjustment programs across multiple jurisdictions — each adjustment cascading through NCTI, FTC, FDDEI, and Pillar Two computations — the

quarterly cadence provides investors with incremental visibility into a complex, multi-step process. The semiannual cadence compresses this visibility, potentially presenting investors with larger net adjustments and fewer opportunities to evaluate how management is monitoring and correcting intercompany pricing.
IX. Questions for the Commission's Consideration
Has the Commission evaluated the Proposal's impact on comparability when companies within the same industry or peer group report on different cadences? The introduction of mixed

reporting frequencies may add structural complexity to the capital markets rather than reduce it.

How does semiannual reporting affect investor visibility into valuation allowance judgments — the most scrutinized and judgment-intensive component of the income tax provision? Would reduced disclosure frequency obscure material changes in management's assessment of deferred tax asset realizability?

Should semiannual filers be subject to enhanced Form 8-K requirements for material tax events — including significant valuation allowance changes, UTB settlements, or Pillar Two legislative enactments — occurring between filing dates?

How does the Proposal interact with ASU 2023-09? Beyond the comparability question of mixed cadences, does a semiannual aggregation window produce rate reconciliation disclosures of the same informational quality that ASU 2023-09 was designed to achieve? If reconciling items can emerge and resolve within a single semiannual period without reaching investors, does the expanded disclosure format fulfill its intended purpose?

Would a phase-in approach be appropriate? Delaying the semiannual election by one year would allow the OBBBA transition effects to be fully reflected under the existing quarterly framework before companies begin reporting on a semiannual basis.

Has the Commission considered the interaction between semiannual reporting and the timing of transfer pricing adjustments? For multinationals with active intercompany monitoring programs, the quarterly cadence provides investors with incremental visibility into adjustments that cascade through multiple provision computations. Under semiannual reporting, these adjustments may aggregate or offset before reaching investors.

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X. Conclusion

The Proposal seeks to make public capital markets more accessible by reducing reporting burden. This is a worthy objective. However, the income tax provision is the line item where the gap between what companies compute and what investors see matters most — because it is where management judgment, estimation uncertainty, and regulatory complexity converge.

The introduction of an elective mixed-cadence reporting framework may reduce the frequency of disclosure for one of the most material and judgment-sensitive items in the financial statements while simultaneously introducing a comparability variable that adds complexity to the capital markets the Proposal intends to simplify. The potential for these effects to work against the Proposal's stated objectives may warrant further examination.

I appreciate the Commission's consideration of these observations and the opportunity to participate in the comment process.

Respectfully submitted,

Jason Wu, CPA, EA
Tax Principal
Taxseract, LLC

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Appendix: References

SEC Semiannual Reporting Proposal:

• Proposing Release No. 33-11414: https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf
• Rulemaking Page (File No. S7-2026-15): https://www.sec.gov/rules-regulations/2026/05/s7-2026-15
• SEC Fact Sheet: https://www.sec.gov/files/33-11414-fact-sheet.pdf
• Chairman Atkins' Statement: https://www.sec.gov/newsroom/speeches-statements/atkins-statement-proposing-release-semiannual-reporting-050526

Domestic Tax Legislation:
• One Big Beautiful Bill Act (P.L. 119-21): https://www.congress.gov/bill/119th-congress/house-bill/1
• IRS Rev. Proc. 2025-28 (Section 174A): https://www.irs.gov/pub/irs-drop/rp-25-28.pdf
FASB Accounting Standards:
• ASU 2023-09, Income Taxes (Topic 740): https://www.fasb.org/page/document?pdf=ASU+2023-09.pdf
OECD Pillar Two:
• GloBE Model Rules: https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html
• Side-by-Side Package (January 2026): https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-minimum-tax/side-by-side-package.pdf
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Jeanne Williams — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jeanne Williams I am writing to express my strong opposition to the SEC’s proposed rule that would allow public companies to replace mandatory quarterly reports with semiannual reporting. As an investor, I believe this proposal threatens transparency and harms retail market participants. Rather than reducing administrative burdens at the cost of investor protection, the SEC should maintain the current quarterly reporting requirement as the mandatory standard. Thank you for the opportunity to comment on this crucial rulemaking.

Jeff Hadley Sr Software Engineering Manager — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jeff Hadley Dear Secretary Countryman, I am writing to express my strong opposition to the Commission's proposed rule change under File No. S7-2026-15, which would allow public companies to elect semiannual reporting via Form 10-S in lieu of standard quarterly Form 10-Q filings. The primary mandate of the Securities and Exchange Commission is investor protection and the maintenance of fair, orderly, and efficient markets. This proposal directly undermines that mission by creating an information vacuum that benefits wealthy corporate insiders at the direct expense of retail investors . My specific concerns regarding this proposal are as follows: Heightened Information Asymmetry and Insider Advantage: Extending the reporting window from three months to six months severely expands the timeline during which corporate executives, board members, and large institutional investors possess material, non-public information. This creates an unlevel playing field, increasing the risk of unchecked insider trading and leaving individual retail investors structurally disadvantaged. Erosion of Regulatory Accountability: Over recent years, there is a growing and troubling perception that public markets are becoming less regulated, and that rules are not being uniformly enforced against those in power. Reducing the frequency of audited or reviewed disclosures gives bad actors further room to obscure operational decay, circumvent adequate reporting, and mask financial engineering until it is too late for everyday shareholders to protect their capital. The "Casino" vs. Main Street: Traditional, long-term fundamental investors, modeled after the principles of Warren Buffett and long term investment organizations, rely on granular, consistent, and timely quarter-over-quarter trend data to understand how a business is genuinely conducting its affairs. Removing quarterly granular requirements degrades the public market into a short-term speculation casino where transparency is treated as an optional burden rather than a fundamental prerequisite of public ownership. While the Commission cites compliance cost savings as a justification, the estimated savings are entirely eclipsed by the massive public cost of reduced market transparency, lower analyst coverage, and a higher cost of capital due to investor

distrust. If a company wishes to enjoy the immense privilege of public capital, it must accept the obligation of timely, transparent disclosure. I urge the Commission to withdraw this proposal and maintain the mandatory Form 10-Q quarterly framework to protect the integrity of our financial system. Sincerely, Jeff Hadley

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Jeff Lenhard — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jeff Lenhard As a retail investor, I rely on the predictable cadence and granularity of quarterly disclosures to make informed decisions — both for shorter-term trades that supplement my income and for long-term holdings in retirement and education savings accounts. Reducing the frequency of mandatory disclosure from four filings a year to two does not eliminate the underlying financial activity of a company; it only widens the window during which that activity goes unreported. In the gap between filings, risks such as deteriorating cash flow, mounting debt, failed initiatives, or emerging fraud can accumulate unseen, while institutional investors, analysts, and insiders often retain other channels to track company performance that retail investors do not. This creates an information asymmetry that disadvantages individual investors specifically. I am also concerned that less frequent, less granular reporting will increase volatility rather than reduce it. When investors finally do receive an update after six months instead of three, the larger accumulated surprise — whether positive or negative — is likely to produce sharper price swings, not calmer markets. This volatility is especially damaging to retail traders who depend on timely, accurate information to manage risk and to those holding long-term retirement and college savings accounts who need confidence that material developments will surface promptly. Quarterly reporting has functioned for decades as a basic transparency mechanism that helps deter and surface fraudulent or misleading corporate behavior. Halving the reporting requirement removes a meaningful layer of oversight and makes it easier for bad actors to obscure problems for longer periods before they must be disclosed. I do not believe the administrative cost savings to issuers justify this tradeoff against investor protection. For these reasons, I urge the Commission to reject this proposal. If the Commission's goal is to reduce filing burden, I would encourage it to instead explore targeted relief within the existing quarterly framework (for example, scaling certain disclosure or review requirements for smaller reporting companies) rather than reducing the overall frequency of disclosure for the market as a whole. Thank you for considering my comment.

Jen Martin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jen Martin Quarterly reporting is extremely important. Especially in Healthcare. Billions of dollars are at stake. Fake providers will thrive if Quarterly reporting is discontinued.

Jeni Pepper — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jeni Pepper Please maintain quarterly reporting. Transparency is extremely important in business and investing. Don't sell individual investors "down the river." Individuals are important to the economy.

Jennifer Davenport — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Davenport Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:

We, the American people, deserve better. We deserve transparency and fairness across all entities. Millionaires and billionaires aren't the only ones entitled to make more and know more. The middle-class American is truly the entity keeping this country going and we deserve better.

Jennifer Hackett Copeditor, self-employed — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jennifer Hackett Please keep the requirement that publicly traded corporations release reports quarterly. Transparency is essential to a healthy economy.

Jeremy Fulmer NA — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jeremy Fulmer It’s important to know what’s going on with a company you’re investing in. For me, quarterly isn’t enough disclosure.

Jessica Dancingheart — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jessica Dancingheart Transparency makes for a better more efficient market. Keep financial reporting quarterly and raise the time behind bars and financial penalties for false reporting.

Jessica Done Valley Hospital — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jessica Done Allowing companies to reduce the amount of filings reduces transparency and puts investors like me at risk. I am highly against this amendment

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Jessica Murray — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jessica Murray More information creates better-informed investment decisions. Please keep reports shared at least quarterly!

Joan Horton CPA licensed by Oregon & California — Jun 30, 2026
Subject: File No. S7-2026-15 From: Joan Horton Do not do away with quarterly financial reporting! It's important for investors to be able to see what they company THEY OWN A STAKE IN is doing on a regular basis. Waiting for 6 months gives crooks & nincompoops too much lead time before they are discovered. It doesn't take 6 months of crooked deals or poor decisions to bring a company down. When a company goes down, it hurts the investors & the employees, both of whom rely on the business for financial support. Countries which use 6-month reporting do not have as robust an economy as those that use quarterly reporting. This doesn't save nearly enough money to make it worthwhile. Thank you, Joan Horton, CPA Portland, OR

Joan Kurt — Jun 30, 2026
Subject: S7-2026-15 Comments From: Joan Kurt Affiliation: Jun. 30, 2026 Keep everyone one who is invested on the same playing field. I’m tired of grabs by the wealthy. The Enron corruption case

will rise again if doors are open for companies with the most wealth. Let democracy reign.

Sent from my iPad

Jocelyn Adler — Jun 30, 2026
Oops! Page Not Found. Error 404 Please check the web address or try searching below. Search Search To report a broken link, please email webmaster@sec.gov. We regret any inconvenience and we thank you for your interest in the SEC website. Last Reviewed or Updated: Sept. 1, 2021

Joe Torelli — Jun 30, 2026
Subject: File No. S7-2026-15 From: Joe Torelli Keep it at mandatory quarterly reports. Allowing the business to dlbe able to decide to report less is ridiculous. It is like asking a parolee how often/when they need to check in with their probation officer/submit to drug tests... If anything, it should be required even MORE often... i.e. mandatory monthly reporting Nothing in allowing companies to switch to semi-annual reporting is good for investors or the public. The only people who will benefit are business insiders and companies trying to hide bad financials from shareholders/investors... coverup/hide illegal activities... etc. There is ZERO benefit to this proposed change

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John Meinhardt — Jun 30, 2026
Subject: S7-2026-15 Comment From: John Meinhardt Affiliation: Jun. 30, 2026 Keep It Quarterly! - No need to reiterate... - If it aint broke... You Know-

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John Stanton Tennis Professional — Jun 30, 2026
Subject: File No. S7-2026-15 From: John Stanton American companies need to be regularly accountable to their investors. Allowing them to operate in the shadows is a dangerous gambit that invites dangerous financial behavior. Keep the reporting rules in place!

Johnny Wolf The Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Johnny Wolf Please keep the quarterly reports for public-held companies. These reports keep investors informed in a more timely manner.

Jolie Bauman — Jun 30, 2026
Subject: S7-2026-15 Comment From: Jolie Bauman Affiliation: Jun. 30, 2026 WTF? How about we just stop investing in them? If I don’t know what they’re up to for 6 whole months I’m not sure they’re worthy of my money or trust. Show us you’re not in the pocket of billionaires and corporations and do the right thing.

Sent from my iPhone

Jonathan Overholt — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jonathan Overholt Reducing the public reporting frequency would be an egregious breach of the public trust by the SEC that would go on to damage trust in these financial instruments for many years to come. Circumstances that would justify a decrease in transparency might exist, but the regulatory burden of publishing a few pages of financials every few months does not make the cut. Is it some extra effort that publicly-held institutions have to deal with? Yes. It's supposed to be more effort, though. These corporate officers are doing their duty to the public at large when they build these quarterly reports, a duty that exists to inform and protect everyone. This is not to be shirked and not to be minimized. Do not reduce transparency. Do not damage the trust. Do _your_ duty to the people of the United States and leave reporting as it is.

Jonathan Saweikis — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Saweikis Affiliation: Jun. 30, 2026 Dear Chair, Commissioners, and Staff:
I respectfully submit this comment letter in strong opposition to any proposal that would reduce the frequency of public company financial reporting from quarterly (Form 10-Q) to semiannual disclosures. As an investor and participant in U.S. capital markets, I believe that quarterly reporting is a cornerstone of investor protection, market transparency, and the integrity of our financial system. Reducing this cadence would be a serious step backward — one that would harm ordinary investors while disproportionately benefiting corporate insiders and sophisticated market participants.
I. Quarterly Reports Are Essential for Detecting and Deterring Fraud
The current quarterly reporting regime plays a critical and underappreciated role in the early detection of corporate fraud and financial misconduct. When companies are required to file certified financial statements every 90 days, there are four annual opportunities for auditors, analysts, short sellers, regulators, and the investing public to scrutinize a company's accounts. Problematic trends — rising receivables, deteriorating margins, unusual related-party transactions, or unexplained cash flow divergences — can be identified and investigated while they are still manageable.
Extending the reporting window to six months would provide fraudulent actors a vastly larger runway to manipulate accounts, conceal losses, or orchestrate Ponzi-like schemes before detection. History has shown repeatedly that financial frauds of the greatest magnitude — Enron, WorldCom, Wirecard — were sustained in part because disclosure gaps allowed misrepresentations to compound undetected. Reducing reporting frequency would replicate precisely this vulnerability at a systemic scale.
Moreover, the CEO and CFO certifications required under Sarbanes-Oxley Sections 302 and 906 are triggered by each periodic filing. Fewer filings mean fewer certified attestations — weakening a key legal and cultural deterrent against financial misstatement. The Commission should be strengthening, not eroding, these accountability mechanisms.
II. Investors Need Timely Information to Make Informed and Rational Decisions
The premise that investors would be well served by receiving material financial information only twice per year is fundamentally at odds with the economic realities of modern capital markets. Investors — from individual retirement savers to pension fund managers — routinely make consequential allocation, rebalancing, and risk management decisions that depend on current and accurate information about the companies they own.
A six-month reporting lag would mean that an investor purchasing shares in, say, February might not receive audited financial information reflecting a company's true condition until August — by which point material conditions could have changed dramatically. Corporate strategies, competitive dynamics, supply chain disruptions, and macroeconomic headwinds can all materially alter a company's prospects within weeks, let alone months. Depriving investors of the ability to assess these changes through regular disclosures undermines the informational efficiency upon which fair

markets depend.

The right to vote, the right to sue, and the right to sell are the three fundamental protections of equity investors. Each of these rights is meaningless if investors lack the information necessary to exercise them intelligently. Quarterly reporting ensures that these rights remain substantive rather than theoretical.

III. Reduced Reporting Creates an Unacceptable Information Asymmetry Favoring Insiders

Perhaps the most troubling consequence of a shift to semiannual reporting would be the information asymmetry it would create between corporate insiders and the general investing public. Under the current quarterly reporting framework, executives, directors, and major shareholders are constrained in their ability to trade on material nonpublic information precisely because that information is regularly required to be disclosed. The 90-day cycle disciplines the universe of “inside information” and limits the window during which insiders can exploit superior knowledge.

A semiannual reporting schedule would double the period during which insiders — aware of the company’s actual financial trajectory — could trade ahead of public disclosure. Institutional investors with close relationships to management, sell-side analysts with privileged access, and industry participants who can infer performance from supply chain data or customer conversations would similarly benefit at the expense of retail investors who rely on public filings.

This outcome is antithetical to the Commission’s core mission. The federal securities laws were enacted in no small measure to address exactly this kind of structural disadvantage. Regulation FD was adopted to prevent selective disclosure. To now reduce the frequency of public disclosure — effectively expanding the period of informational advantage enjoyed by those closest to management — would represent a reversal of decades of investor-protective rulemaking.

It is worth noting that industry participants — suppliers, customers, competitors, and trade association members — often develop sophisticated means of estimating a company’s performance in real time, well before any public disclosure. Reducing reporting frequency does nothing to eliminate their informational advantage; it simply ensures that the general public falls further behind. The result is a market that is less fair, less liquid, and less trustworthy.

IV. The Asserted Benefits of Reduced Reporting Are Insufficient to Justify the Costs

Proponents of semiannual reporting typically argue that quarterly filings impose compliance burdens that distort corporate decision-making toward short-term results. With respect, I believe this argument is overstated and misdirected. The solution to short-termism lies in better governance, long-term incentive alignment, and investor education — not in withholding financial information from the public.

The compliance costs associated with quarterly reporting, while real, are modest relative to the total costs of operating a public company, and are appropriately considered a cost of access to U.S. public capital markets. If those costs are genuinely burdensome for smaller reporting companies, the Commission has existing tools — scaled disclosure requirements, extended filing deadlines, and safe harbors — that can address these concerns without dismantling the quarterly reporting regime entirely.

V. Conclusion

The quarterly reporting system is not a relic of an earlier era — it is one of the structural pillars that makes U.S. capital markets the deepest, most liquid, and most trusted in the world. Investors around the globe invest in American companies in part because they trust that those companies will be subject to rigorous, regular disclosure obligations. Weakening those obligations would damage that trust, reduce market quality, embolden fraud, and harm the ordinary Americans who depend on transparent markets for their retirement security.

I urge the Commission to reject any proposal to reduce the frequency of public company financial reporting and to reaffirm its commitment to the quarterly disclosure framework that has served investors and markets so well.

Thank you for the opportunity to submit these comments.

Respectfully submitted,

Jonathan Saweikis

Jose Ramos — Jun 30, 2026
Subject: File No. S7-2026-15 From: Jose Ramos The criminals already enslaved the population, tax us to death, and will find another way to keep people down until we are practically in chains. The quarterly report was a way to hang to a level of personal freedom of knowing how the companies are doing and operating. Now they wanna go semiannual? I totally oppose this level of tyranny and I demand the system stays quarterly. The only way to have a clear view of the investments of my hard earned slave money.

Josh Gordon — Jun 30, 2026
Subject: File No. S7-2026-15 From: Josh Gordon I find it very difficult to see benefit from this proposal that outweighs the harm this does to investors transparency in the market

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Joyce Weber — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Weber Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Accountability is key, and companies should be required to follow standard reporting to keep all investors, not just the insiders, aware of key figures. A lot can be left out and forgotten when reports are due only twice a year. Quarterly reports exist for a good reason and should continue to be the standard to combat fraud and allow consumer input and discovery.

Judy Crossett — Jun 30, 2026
Subject: File No. S7-2026-15 From: Judy Crossett I want my investments to remain as protected as they can be, therefore I am not in favor of the semiannual reporting. Keep the quarterly reporting for all companies.

Julie — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Julie Affiliation: Jun. 30, 2026 Keep it quarterly. Reporting 4 times a year is not an undo burden on companies. Citizens rely on this reporting to guide investment strategy. This is a necessity as we certainly cannot rely on the Social Security we've paid into our whole life. This feels like an attack on the common citizen yet again… keep reporting quarterly!

Sent from my iPhone

Julie Shlepr — Jun 30, 2026
Subject: File No. S7-2026-15 From: Julie Shlepr I think private investors need more transparency not less. I also think AI should help automate reporting processes, making it easier not more difficult or costly, to meet quarterly reporting requirements. Keep reporting quarterly!

Jurina Morimoto — Jun 30, 2026
Subject: Rule S7-2026-15 From: Jurina Morimoto Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
My name is Jurina M. and I work as an interior designer. As someone who is an ordinary investor, transparency is very important and I can't be wondering blindly what is going on with my investments for 6 months. It is unfair to the people who are investing their savings for important retirement funds. Without clear, accurate and timley quarterly reports I would be at risk of being unable to make informed investment decisions. Quarterly reports are necessary and should not be an option.

Best regards,

Jurina Morimoto

Interior Designer

K Plante — Jun 30, 2026
Subject: File No. S7-26-18 From: K Plante I know people who lost everything because of the duplicity of the Enron leadership. Their end of life was ruined by unscrupulous people. We see today much the same unscrupulousness with corporations making increased profits while keeping their prices artificially inflated. They can not be trusted to “do the right thing” so keep the quarterly reporting to force them to at least continue the visibility.

Karen Becker — Jun 30, 2026
Subject: File No. S7-2026-15 From: Karen Becker I object to the suggested change to semi annual reporting. I see it as a way to mislead, slow communication, and in general, keep the client uninformed of information they are entitled to in order to manage their financial assets. These reports are already being generated and I see no reason to stop.

Karen Golab — Jun 30, 2026
Subject: S7-2026-15 Comment From: Karen Golab Affiliation: Jun. 30, 2026 It can’t be good if you have to hide it. Keep it quarterly

Sent from my iPhone

Karen Oloughlin — Jun 30, 2026
Subject: S7-2026-15 Comment From: Karen Oloughlin Affiliation: Jun. 30, 2026 Retired Program Manager/Project Manager.

I will be forced to change my portfolio to alternatives if this happens. I am too old to recover from subterfuge from companies that hide their data/profits and problems.
Companies rely on monthly or even weekly internal reports to run their business. We are asking for them to do that. We are merely asking to keep the reports quarterly, so we can better understand how to invest and protect what money we have.

Perhaps people should really take this into consideration before investing their hard earned money AT ALL.

We the people, should be VERY concerned about this because it truly creates a Void. All of this in favor of Corporations. 1 word, Ethics. This allows companies to hide problems.

Stock Market Crash again anyone??

Let's protect our fellow Americans and SAY NO this!!

Sent from my iPhone

Karen Wolas — Jun 30, 2026
Subject: File No. S7-2026-15 From: Karen Wolas I do not understand why companies would be allowed to semi-annual reporting versus quarterly. All data is electronically available and can be collected and submitted quarterly as it currently is. Delaying reports to every 6 months delays any financial decisions on a company's status and increases fraudulent activity if any. Please keep quarterly reporting to promote transparency.

Karynne Rayner — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Karynne Rayner Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting. Companies need to show they are following the law. Reducing their reporting only benefits the corporations. When will the American people be more important than the Corporations?

Kassandra Brown — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kassandra Brown The SEC needs to keep reporting quarterly. There has not been nearly enough transparency in the financial status of the privileged and politically-inside - even Congress is now engaging in insider trading. Please stand up for "every person," the people and taxpayers that are being taken advantage of, and do not provide further shelter for the grifters that suck us dry.

Kathaleen Moriarty — Jun 30, 2026
Subject: S7-2026-15 Comment From: Kathaleen Moriarty Affiliation: Jun. 30, 2026 Quarterly isn't often enough!!

Kathelen Weinberg — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kathelen Weinberg When I buy stock in a company I become an owner. I expect a minimum of quarterly reporting by the business I invested in. Twice a year reporting is not adequate to inform me and protect my investment.

Kathleen Maguire — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kathleen Maguire I am strongly opposed to any change from quarterly reporting. A change from quarterly to semi annual reporting will decrease transparency and reduce the information available to individual investors. I would think that AI and constant data collection has made quarterly reports even less of a burden that in years past, not more of a burden. The priority should be protecting investors and providing them with the information they need to make financial decisions. Do not change the quarterly reporting

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Kathleen McCune Retired — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kathleen McCune I am against the change/amendment to the quarterly filing rule. The amendment would limit information needed for investors and limit competition among companies.

Kathleen Miller — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Miller Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
You need to keep companies transparent. Quarterly reporting needs to remain in place.

Kathryn Paul Rancher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kathryn Paul I am certainly not in favor of reducing the number of annual reports on finances reported by companies I have invested in. Please do not allow Enron to happen again by reducing the quarterly reports. How would you like to check your bank statement twice a year? Sincerely, Kathryn Paul

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Kay Jensen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kay Jensen Keep quarterly reporting. I need the information to make decisions in my investments. Kay Jensen

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KeithandJohnette Barton — Jun 30, 2026
Subject: S7-2026-15 Comments From: KeithandJohnette Barton Affiliation: Jun. 30, 2026 Keep it quarterly! If a company is publicly traded, investors have a right to be informed.

Keith and Johnette Barton
3804 Cohen Dr.
Zellwood, FL 32798

Ph: 689-444-0215

Kerina Biwker NA — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kerina Biwker I oppose the changes proposed under SEC Rule S7-2026-15. Reducing mandatory financial reporting to a semiannual basis would materially diminish visibility for retail investors like myself and lengthen the window in which potential fraud or financial misconduct could go undetected. I urge the Commission not to adopt this rule.

Kevin Pereira — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kevin Pereira This is a poor move for individual investors who leverage this quarterly data for investing in portfolios and retirement funds – it creates opacity and undermines the trust of the public who are using the data to make sound decisions in a fast paced environment. Analysts and individuals alike rely heavily on these reports and without them, the institutions are risking the capital of the very people that help stand it up. This would be a terribly dangerous precedent to remove transparency and our markets would be worse for it.

Kim None. Soon to be retiree. — Jun 30, 2026
Subject: File No. S7-2026-15 From: Kim Hello. I'm Kim and preparing for retirement. Quarterly reporting is important to me as an investor. Without it, transparency will diminish along with accountability for performance. While many corporations are managed ethically, there are those that aren't. Don't make it harder for investors to see risks. People will lose faith in the market.

Kim Ellicks — Jun 30, 2026
Subject: S7-2026-15 Comment From: Kim Ellicks Affiliation: Jun. 30, 2026 Please do not change the process.

Kirby Hanson — Jun 30, 2026
Subject: S7-2026-15 Comment From: Kirby Hanson Affiliation: Jun. 30, 2026 Keep it Quarterly

Yahoo Mail: Search, Organize, Conquer

Kirby Hanson — Jun 30, 2026
Subject: S7-2026-15 Comment From: Kirby Hanson Affiliation: Jun. 30, 2026 Keep it Quarterly

Yahoo Mail: Search, Organize, Conquer

Kristine S. — Jun 30, 2026
Subject: S7-2026-15 Comments From: Kristine S. Affiliation: Jun. 30, 2026 To whom it may concern: Please keep the current standard of quarterly reporting for public companies. Less frequent, semi-annual reporting will only decrease transparency, invite increased corruption, and result in economic damage. Quarterly reporting helps keep public companies accountable.

Laird Grant — Jun 30, 2026
Subject: S7-2026-15 Comments From: Laird Grant Affiliation: Jun. 30, 2026 Laird Grant, President, Bryce’s Bounty, Inc. I strongly oppose this notion of less than quarterly reporting. The blatant level of corruption currently being witnessed demands the continued quarterly reporting. The effort to report is insignificant compared to our fiduciary responsibility to shareholders. This is nonsense, stop it.

Sent from my iPhone

Laurie Smith Individual investor/Retired Entertainment Executive — Jun 30, 2026
Subject: File No. S7-2026-15 From: Laurie Smith June 30, 2026 Vanessa A. Countryman, Secretary U.S. Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-1090 **Re: File No. S7-2026-15 — Proposed Rule on Optional Semiannual Reporting** Dear Secretary Countryman: I am writing as an individual retail investor to comment on the Commission's proposal to allow public companies to elect semiannual reporting on Form 10-S in lieu of quarterly reporting on Form 10-Q. I urge the Commission to preserve mandatory quarterly reporting and to reject this proposal, or at minimum to significantly narrow it. **Quarterly reports are how individual investors monitor the companies we own.** Unlike institutional investors, I do not have access to management calls, analyst briefings, or other informal channels of corporate information. Form 10-Q is one of the few sources of timely, standardized, audited-adjacent financial data available to me on equal footing with every other market participant. Cutting that disclosure in half does not just delay information — it widens the information gap between retail and institutional investors, who will continue to receive informal updates regardless of the formal filing cadence. **Six months is too long to wait to learn a company is in trouble.** Earnings deterioration, liquidity problems, and accounting irregularities can develop and become unrecoverable well within a six-month window. Quarterly reporting is an early-warning system; halving its frequency doubles the time before problems surface in the public record. **The "optional" framing does not protect investors.** Companies most likely to elect semiannual reporting are precisely those facing cost pressure, deteriorating performance, or governance weaknesses — the companies investors most need timely information about. An opt-in structure invites adverse selection: the companies that would benefit most from reduced scrutiny are the ones most likely to choose it. **The stated cost savings to issuers come directly at investors' expense.** Reduced reporting frequency does not eliminate the need for information — it shifts the cost of obtaining it onto investors, who must rely more heavily on rumor, informal guidance, and incomplete information between filings. For these reasons, I respectfully ask the Commission to maintain quarterly reporting as the mandatory standard for all reporting companies, regardless of size or filer status. Thank you for considering my comment. Respectfully submitted, Laurie Smith Dana Point, California

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Lawrence Shore Engineer — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lawrence Shore In this day of individual greed, I think it is important to continue the quarterly checks on corporations so that citizens that choose to invest their hard earned savings are given financial information regarding corporations that is as accurate as possible.

Lee Martin None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lee Martin Nobody asked for this. The system is working as it is. Please, don’t change it. As an investor, I need quarterly information in order to make informed decisions. This will open our markets to corruption.

Lee McGrath — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lee McGrath Can you say Enron!? Remember what this did to working Americans? Entire retirement savings vanished! Do not give companies the opportunity to hide results! Maintain the current reporting structure and Sarbanes-Oxley!

Lilliana Mendez-Soto — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lilliana Mendez-Soto Reporting should stay quarterly for transparency for investors. Twice annually is not sufficient ever, and especially in these very volatile economic times under the current administration where tariffs and acts of war impact the entire world's economy on a daily basis. As an investor, I need more information not less to analyze my investments, and see what positions I want to hold or sell. Please do not change this regulation.

Linda Dondzila — Jun 30, 2026
Subject: File No. S7-2026-15 From: Linda Dondzila Quarterly

Linda O'Malley — Jun 30, 2026
Subject: S7-2026-15 Comments From: Linda O'Malley Affiliation: Jun. 30, 2026 No. Wall Street is already opaque in too many dealings and this makes them even worse?!!! I oppose as an American that wants to see how business profits in a country spinning out of citizen access and concerns.

Sent from my iPhone

Lisa Frey None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lisa Frey Information relating to corporate transactions should be AT LEAST quarterly. Semi annual reporting leads to less transparency and increased opportunities for potential corruption. Do not allow less frequent reporting to occur.

Lisa James — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lisa James As an investor (through a financial advisor) and someone who believes in transparency in all public matters, I strongly oppose the proposed rule. I feel that extending the financial reporting timeframe from four months to six increases the danger of illegal activity and makes it more difficult to track a company's financial performance.

Lisa Reinhardt — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lisa Reinhardt I am a single parent. Transparency is key in any endeavor, especially those involving the public. Corporations enjoy plenty of “relief” already; they need to keep investors informed on a quarterly basis so we can protect OUR money.

LLB — Jun 30, 2026
Subject: File No. S7-2026-15 From: LLB A Regulated WAY is a "Protected" Way. A freedom to ACT .. . is naturally yoked by a "Responsibility" to ACT wisely. A person needs to have ACCESS to key information, in order to properly understand how to carry out Investment principles. To suddenly "Blind-fold" the Public from a previously Regulated Way - especially DURING a time of growing Global "unrest" - will inadvertently CRIPPLE the Trust of "WE~ the People". The DUTY of the SEC is firmly written in the Mission statements of the SEC. Without "VISION" ~ People cast off formal Restraints. If Companies are SEEKING Investigators - it's their "DUTY" to be Transparent - no matter the cost of regularly AUDITING and Publically Reporting on their internal operations. The COST of doing GREATER Business is the "COST" of doing Business "Greater" & Properly. Reporting more often, and more Truthfully is what "WE the People" are finally demanding. ... every Publically Traded Corporation 'should' understand the importance of relational - Investment Transparency.

Lori Dwan — Jun 30, 2026
Subject: S7-2026-15 Comments From: Lori Dwan Affiliation: Jun. 30, 2026 NO NO NO!!! Please do not keep us in the dark! We have a right to quarterly reporting! How can we wait 6 months for INFORMATION! This is unacceptable! Stop the madness!
Lorraine Dwan
Retired, Chase Bank.

Lyle Buss None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lyle Buss I feel my government isn't doing well.

Lynn MacLeod Retired investor — Jun 30, 2026
Subject: File No. S7-2026-15 From: Lynn MacLeod Please keep quarterly reporting. I believe the public and especially the shareholders need to have access to this information quarterly. It is all part of analyzing the performance of a company and making informed investment decisions. Six months with no visibility for the investing public is the wrong thing for both shareholders and the companies who want new investors.

Maggie Fletcher — Jun 30, 2026
Subject: S7-2026-15 Comments From: Maggie Fletcher Affiliation: Jun. 30, 2026 Keep it quarterly!!!

Maggie Wierzbicki — Jun 30, 2026
Subject: S7-2026-15 Comments From: Maggie Wierzbicki Affiliation: Jun. 30, 2026 Companies would only be able to cheat even more! Not necessary that's why it was set up this way!

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marcelline bruck — Jun 30, 2026
Subject: S7-2026-15 Comment From: marcelline bruck Affiliation: Jun. 30, 2026 Keep it quarterly!!!

Margaret Ann Berggren MBA, University of Texas At Austin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Margaret Ann Berggren During my career, in addition to my MBA, I have held a Series 7 License, worked for over 10 years in the Mutual Fund Industry, worked in the Mortgage Servicing space for over 10 years including for a bank with over $100 billion in assets in data analytics, and participated in CFPB and other internal and external audits, I am very concerned about this change to the regulations. In a rapidly changing world, investors, consumers and regulators need the most current data available, and quarterly is essential to making sound financial decisions. Most financial debacles throughout history are a direct result of either a lack of current information regarding the financial health of a company, or the deliberate mis-representation of that data. While I realize that this type of reporting can be onerous at times, and sometimes unbalanced, reducing the frequency is not the answer. Having examiners with a deeper industry and data understanding and utilization of leading edge data tools and technology to produce that reporting on a more consistent and transparent basis in my experience would better serve everyone. My experience is that often such efforts often resulted in improvements to process and reporting even when the review process seemed tedious and overwhelming. I urge you to please continue requiring public companies to report quarterly.

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marie fitzgerald — Jun 30, 2026
Subject: S7-2026-15 Comments From: marie fitzgerald Affiliation: Jun. 30, 2026 Another way to keep us peons in thr dark They keep on coming up with ways to commit fraud

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Marilee Radak None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Marilee Radak Keep the corporations in check. Quarter reporting is a must!

Mark Frerichs The Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Mark Frerichs I am strongly opposed to relaxing reporting to only semi-annual status. Though I am in favor of companies looking beyond quarterly profits and

planning sustainable, long-term growth and policies, semi-annual reporting seems among the worst ways to try to incentivize long-term planning or cost-savings. As an owner of individual companies' stocks, I rely heavily on an understanding of a given company's financial health/status/decisions. Making me wait 6 months for valuable information, especially given global geopolitical and economic volatility, could be very costly and significantly reduce my ability to react and adjust strategy. Information, reliable and transparent, is the basis of a healthy and productive capitalistic marketplace. Do not make this change.

Marlene Dunn — Jun 30, 2026
Subject: S7-2026-15 Comment From: Marlene Dunn Affiliation: Jun. 30, 2026 In the 70s companies were indicted for even verbally touting an offering!

Sent from my iPad

Martha Rodabaugh Retired — Jun 30, 2026
Subject: File No. S7-2026-15 From: Martha Rodabaugh Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it.

Martin Farkas — Jun 30, 2026
Subject: S7-2026-15 From: Martin Farkas Affiliation: Jun. 30, 2026 I'm retired and depend on my investment income to support my wife and me. We will be secure only when the SEC continues to do its job and keep the quarterly reporting requirement.

Martin Farkas

Martin Whittaker Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Martin Whittaker As a part owner of a company through a shareholding, I feel that the number of reporting opportunities throughout a year should NOT be decreased but continued at their existing level of frequency.

Matthew Schaefer The Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Matthew Schaefer Investment ownership requires information. Reducing required reports to twice each year (versus the currently required four times per year) only prolongs the wait for information and adds to uncertainty by the owners - the stockholders. Any claimed reduction in costs will be minimal given the automation tools in use by most companies of any size and reduces the transparency of corporate operations. This is a bad proposal and should be withdrawn. Period!

Maxine Franklin Dental hygienist retired — Jun 30, 2026
Subject: File No. S7-2026-15 From: Maxine Franklin Please keep quarterly reporting. I don't want to be kept in the dark for 6 months.

Megan Jeanne, Attorney, The Corporate Law Group — Jun 30, 2026
Subject: File No. S7-2026-15 From: Megan Jeanne Changing the corporation reporting schedule from quarterly to semi-annual will do a great disservice to consumers, the market, and shareholders of the reporting companies. I practice corporate and securities law so I help clients prepare and review securities filings. While I understand the expense and time involved in preparing the periodic reports, requiring companies to prepare public reports and financials on a quarterly basis not only provides transparency to investors that do not have a private line of communication with management of their investments, but it also helps to prevent manipulation of the marketplace by requiring clear reviewed financial statements; plain English discussions of the company's ongoing operations; and descriptions of potential risks to the company, all certified under threat of substantial penalties and liabilities by the persons who are best-positioned to know this information. Extending the time period for reporting from every three months to every six months gives bad actors a much longer window to conduct malfeasance before a report is required to be published. Additionally, the longer reporting window also gives regular market investors less of an insight into what a company is actually doing behind the scenes. Most investors do not have the ability to call up management of a company in which they are a smaller shareholder to ask what is going on - they find out information at the same time as the rest of the market when a periodic report is filed. The SEC should be requiring more transparency, not less, from company that rely on public investment and take the money of ordinary citizens. If a company's management does not want to provide disclosures to the public and investors about what they are doing, they are free to take the company private and remain a private company. A company should not be allowed to avail itself of the benefits of the stock market without also accepting that it needs to provide information and transparency in return. We do not need to go back to the time of the robber barons and Enron when management of companies could do whatever they wanted, little people be damned. The SEC was created and the Securities Exchange Act of 1934 was enacted specifically to require oversight and periodic reporting by companies taking advantage of the stock market to help prevent another confluence of events that led to the largest stock market crash in history. Congress saw what happened when companies were allowed to operate without oversight - stocks were inflated beyond any reasonable measure, the public was encouraged by such inflation to speculate, the bubble burst, and the entire economy paid the price. We cannot afford repeats of Black Thursday, Black Tuesday, or Black Monday. Transparency and more-frequent reporting are key to helping avoid market manipulations and crashes. Keep the quarterly reporting requirements of companies under the Securities Exchange Act of 1934.

Melissa Kacher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Melissa Kacher The SECs job is to protect investors, not the insiders. Do not do this. The investors need this information. Do not let corporations hide this information from investors. Passing this rule will only help insiders, not investors. It will allow insiders to trade for more time and more profitably with their insider information while retail investors are left in the dark.

Melissa Kacher — Jun 30, 2026
Subject: File No. S7-2026-19 From: Melissa Kacher The SECs job is to protect investors, not to be a political tool for the president. Do not do this. The investors want this information. Do not let corporations hide this information from investors.

Meryl Moran — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Meryl Moran Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:

Michael Austin Mehrhof — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael Austin Mehrhof I cannot think of a single benefit this wioll have for the retail investor. It will open up opportunities for corporations to reduce transparency in their corporate and financial dealings, to a massive degree. I completely am opposed to this new rule.

Michael Estep — Jun 30, 2026
Subject: S7-2026-15 Comment From: Michael Estep Affiliation: Jun. 30, 2026 Thisvis not right! Keep it quarterly

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Michael J. Blundell Non - I am a retiree — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael J. Blundell The proposal to go from quarterly reporting to semi-annual reporting is incredibly stupid and very dangerous to the citizens of this nation who have worked hard saved well and are heading to or are in retirement. It is imperative that the 1/4ly reporting remains intact. Do YOUR DUTY in the SEC and protect the citizens and THEIR investments. Respectfully Michael J. Blundell

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Michael Jabara — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael Jabara As a retail investor I rely on public information to make informed decisions about my portfolio. Allowing mid to large-cap companies to delay reporting would have a negative impact on publicly available information and would keep retail investors like me at a disadvantage when trying to plan for a future and participate in the market.

Michael K. Vernier Retired Attorney — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael K. Vernier In the absence of a mega-regulator, the Securities Acts created a regime of limited regulation and oversight, but with extensive disclosure on the theory that the "market," with sufficient and timely information, could provide a measure of discipline and self-interested review. The current system is imperfect and subject to weaknesses, but undermining the sufficient and timely information in the current scheme is moving in exactly the wrong direction. We need more, not less information, and a stronger regulatory presence, not less. I

support retention of at least the current disclosure requirements.

Michael L Vazquez — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael L Vazquez As an individual investor having access to financial reports is essential to my ability to evaluate and maintain a portfolio of equities. As the burden of planning for retirement falls more and more to the individual investor via IRA's and 401K's, financial transparency is the primary method of leveling the playing field. The current regulation requiring financial updates every 3 months has served investors well and enabled the evaluation and monitoring of the financial status of companies. The proposal to extend the reporting to every 6 months will result in a loss of transparency and skew the flow of information to large investment firms at the expense of the individual investor. Financial reporting by public companies is not a burden as each of them must maintain their books at least monthly in order to remain viable. Changing the current reporting schedule to every 6 months creates an information void that will result in reduced valuations across the board and discourage investment in US based companies.

Michael Momberg — Jun 30, 2026
Subject: S7-2026-15 Comment From: Michael Momberg Affiliation: Jun. 30, 2026 Keep the company reporting quarterly aa the investment community and general public deserves to know what is happening more frequently than semi-annual.

Sent From my iPad Michael Momberg

Michael Vitaly LLC — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michael Vitaly LLC Public Comment on File No. S7-2026-15: Semiannual Reporting Proposal To the Securities and Exchange Commission: As an individual investor managing my own retirement portfolio, and a new dad planning for the future for our family, I am writing to express my strong opposition to File No. S7-2026-15. Allowing public companies to drop quarterly Form 10-Q filings severely harms the transparency that regular investors rely on. Waiting six months to see a company’s financial health leaves retail investors completely in the dark, creates a massive information advantage for Wall Street institutions, and will likely trigger severe market volatility when bad news is finally delayed and dumped all at once. Corporate accountability requires consistent, timely data. I urge the SEC to reject this proposal and protect the integrity of the public markets for individual investors. Sincerely, Michael Vitaly Sazonov

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Michelle Godin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Michelle Godin It's our money and they need to provide timely and accurate reportings instead of withholding that information before it's too late and we lose our money. Quarterly reporting keeps them more honest. The risk tolerance for most of us that have money in the market is a short window and time matters.

Michelle Leder, Editor, Founder, Footnoted — Jun 30, 2026
UNCOVERING ACTIONABLE INFORMATION IN SEC FILINGS SINCE 2003

849 N. LAKE AVE.
*SUITE 122 * PASADENA, CA 91104* MLEDER@FOOTNOTED.COM
June 30, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
Washington D.C. 20549
Re: Proposed Rule on Semiannual Reporting S7-2026-15
Dear Ms. Countryman:
I am the editor and founder of footnoted*
, a website that I started in August 2003 following the publication
of my book, Financial Fineprint: Uncovering a Company's True Value (John Wiley & Sons). I started analyzing SEC filings 23 years ago after a failed investment in Qwest Communications. A post-mortem
review of their 10-Qs revealed unusual related party transactions and aggressive accounting that, while
publicly disclosed in Qwest's filings, were not widely known. Those few hours spent studying those filings
would have saved me about $5,000 because I would have sold the stock before it essentially crashed.
Since then, I have probably read, or at least skimmed, more SEC filings than most anyone else out there.
I have used the information I have found over the years in my own investing, which has enabled me a
level of financial security that I did not have growing up as the child of a single mother in pre-gentrified
Brooklyn, NY. Over the past two decades, I have written extensively about many of the things that I have
found on both my site, major media outlets and various social media sites, enabling other investors to
benefit from my knowledge.
At the heart of the SEC's mission is investor protection. That is why I am strongly opposed to the proposal to allow companies to opt to file semi-annually via a new 10-S. The only thing that this will do is create additional informational asymmetry forcing individual investors to wait six months for critical disclosures that institutional investors may already have access to via other channels.
While it is fair to say that some of the material in a typical 10-Q filing is repetitive, these filings remain
incredibly useful, especially to long-term individual investors like me. Requiring investors to wait six months between filings would significantly negate their value. Whenever I am considering making a new
investment for my own portfolio, I read several prior 10-Qs, as well as the 8-Ks, proxy statement and 10-K
(and all of the various exhibits). That's because the information in there, while written by the company and
its attorneys, provides important information that I simply can't get anywhere else. Here are a few examples in relatively recent filings:
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1
In its most recent 10-Q filed on June 3, 2026 Costco disclosed that it was facing four class action lawsuits over tariffs on imported goods. Only one of the lawsuits had been previously disclosed publicly prior to this filing.
●

2
In its 10-Q filed on May 4, 2026 Paramount Skydance added a lengthy section on risk factors related to its purchase of Warner Brothers Discovery. One risk factor, in particular, stood out to me, with the company warning about the potential for “retaining and attracting employees and creative talent…we compete with other content producers for creative talent, including producers, directors, actors and writers and if we fail to retain or attract new key employees or creative talent, our business, financial condition or results of operation could be adversely affected.
”

●
3
In the 10-Q that Palantir Technologies filed on May 5, 2026 , the company disclosed that co-founder and CEO Alex Karp had entered into a new 10b5 plan on March 12 that had replaced
4
an earlier plan that had been adopted in November 2025 and disclosed in the 10-K that the company filed on Feb. 17, 2026. The new plan significantly increased the number of shares that Karp planned to sell to 7.1 million shares, compared with just 360,000 shares under the prior plans.
These are just three recent examples at very large companies. Over the years that I have been looking at
SEC filings, there have been numerous examples where companies make seemingly subtle changes in
their routine 10-Qs that no Wall Street analyst or media outlet reports on and yet which have an impact on
the stock’s performance, both good and bad. This is particularly true at smaller companies – the ones that
this proposal seems to be targeting for relief from regulatory filings – because they don’t get the analyst
coverage that larger companies do. Peer-reviewed research from the Accounting Research Journal found
a 17.8% decline in firm-specific analyst coverage between 2011 and 2021, most pronounced among
5
small-cap firms . It has likely declined further over the past five years, raising the question as to who exactly the SEC expects to provide this information to investors once companies decide to eliminate the
10-Q.
1 Costco Third Quarter 10-Q filed on June 3, 2026
https://www.sec.gov/Archives/edgar/data/909832/000090983226000051/0000909832-26-000051-index.htm2 Paramount Skydance First Quarter 10-Q filed on May 4, 2026
https://www.sec.gov/ix?doc=/Archives/edgar/data/2041610/000204161026000026/psky-20260331.htm
3 Palantir Technologies First Quarter 10-Q filed on May 5, 2026
https://www.sec.gov/ix?doc=/Archives/edgar/data/1321655/000132165526000028/pltr-20260331.htm
4 Palantir Technologies 2025 10-K filed Feb. 17, 2026
https://www.sec.gov/Archives/edgar/data/1321655/000132165526000011/0001321655-26-000011-index.htm
5The Great Sell-Side Sell-Off: Evidence of Declining Financial Analyst Coverage
https://www.emerald.com/arj/article-abstract/36/2-3/290/131629/The-great-sell-side-sell-off-evidence-of-declining?redirectedFrom=fulltext
One example that sticks out to me, in particular, although it is now more than a decade old, was at a small

6
cap company called GT Technologies. Back in Aug. 2014, the company disclosed in its 10-Q that it was
facing potential issues with its contract with Apple Inc. noting that Apple “had no minimum purchase
obligation” and going on to note that “Without significant Sapphire revenue from Apple, we would still be
required to repay in cash significant amounts…which would limit our ability to invest in or operate other
portions of our business.
” At the time of this disclosure, GT was trading at around $15 a share and
7
climbed to $18 by the end of August 2014. Three months later, the company had filed for bankruptcy and
investors, including many retail investors, were wiped out. Five years later, the SEC charged both the
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company and its former CEO with fraud under the leadership of former Chairman Jay Clayton . This case
serves as a strong warning on the need for interim reporting and is frequently studied in business schools,
9
including Columbia University to demonstrate how fast a company can implode as well as the importance
of these interim disclosures. Had this proposed rule been in place at the time, GT Technology investors
would have been totally in the dark until the company had filed .
This is exactly the type of disclosure that would disappear under this proposed rule. In his comments
10
regarding this proposal Commissioner Mark Uyeda stated that this would enable the SEC to stop
promoting short-termism. But this argument is duplicitous at best. It’s not 10-Qs that cause short-termism:
it’s the quarterly guidance, the emphasis on “beating the number”
, and the endless number of institutional
investor events that individual investors have no access to. Not to mention executive compensation. Even
when companies post their slide decks from these meetings via an 8-K under Regulation FD, those
presentations are only a small slice of what really goes on at these conferences. Individual investors are
not privy to the side conversations, chatter over meals, and other less formal exchanges of information
that routinely go on at these events.
Institutional investors already have more access to information than individual investors do as a result of
these very frequent events. Wall Street Horizon, a financial data firm that tracks corporate events, counts
11
over 6,000 broker-hosted investor conferences and 24,000 individual company presentations annually .
Excluding weekends and holidays, that's roughly 24 conferences and nearly 100 presentations occurring
every business day — events that individual investors have no access to. I can tell you, because I look at

a lot of 8-Ks, that there is nowhere near enough FD disclosure of what really goes on at these events.
So I ask you: is it really the 10-Q that is leading to short-termism or could it be that all of these events and
the quarterly earnings guidance are the real culprits? On pg. 110 of the proposed rule, you write: “On the
one hand, some information intermediaries (e.g., financial analysts) could provide information that substitutes for at least some of the information that would have been included in the interim quarterly
6 GT Technologies Second quarter 10-Q filed Aug. 7, 2014
https://www.sec.gov/Archives/edgar/data/1394954/000144530514003496/gtatq2cy2014-10q.htm7 GT Advanced Technologies 8-K filed Oct. 10, 2014
https://www.sec.gov/Archives/edgar/data/1394954/000144530514004279/gtatq32014br8-k.htm
8 SEC Charges Sapphire Glass Manufacturer and Former CEO With Fraud
https://www.sec.gov/newsroom/press-releases/2019-66
9 https://caseworks.business.columbia.edu/caseworks/gt-advanced-technologies
10 Statement on Proposing Semiannual Reporting May 5, 2026
https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-proposing-semiannual-reporting-050526
11 Wall Street Horizon Investor Conferences
https://wallstreethorizon.com/investor-conferences
reports (i.e., Q1 and Q3), which could mitigate potential increases in information asymmetry.
” Does the
SEC really expect Wall Street analysts to provide this service? And at what cost to individual investors?
Since its founding 92 years ago, the SEC’s three-part mission has been “protecting investors, maintaining
fair, orderly, and efficient markets, and facilitating capital formation”
. This proposal only focuses on the
third mission, while ignoring the first two.
I believe there are numerous ways to improve the 10-Q, without getting rid of it, and am happy to discuss
my ideas with any member of the SEC’s staff at their convenience. I strongly encourage the SEC to abandon this proposal in its entirety. As both an individual investor and a leading expert on reading SEC
filings, I welcome a chance to engage further.
Sincerely,
Michelle Leder
editor/founder
footnoted*

Michelle Walters — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Walters Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Keep it quarterly!
That is what works best and protects investors!

Modernassemblysoluti — Jun 30, 2026

Subject: S7-2026-15 Comment From: Modernassemblysoluti Affiliation: Jun. 30, 2026 No, keep it Quarterly. There is NO validity to going back to the “good ol’ boys” bi-yearly reporting.

Sent from my iPhone

Molly Callahan — Jun 30, 2026
Subject: File No. S7-2026-15 From: Molly Callahan Do not change to semi-annual reporting. Quarterly reporting is the minimum standard of reporting to which a publicly traded company should be held.

Moody Capital Solutions, Inc. Chief Executive Officer — Jun 30, 2026
Subject: File No. S7-2026-15 From: Moody Capital Solutions, Inc. June 30, 2026 Via Electronic Submission U.S. Securities and Exchange Commission 100 F Street NE Washington, DC 20549 Re: Comments on Proposed Amendments to Permit Optional Semiannual Reporting Commission Staff, I appreciate the opportunity to comment on the Commission’s proposed amendments that would allow public companies to file semiannual reports instead of quarterly reports. As Chairman and Chief Executive Officer of Moody Capital Solutions, Inc., a FINRA registered broker dealer focused on capital formation for smaller issuers, I support regulatory reforms that reduce unnecessary burdens and provide issuers with flexibility to tailor reporting practices to their operational realities. The option to file one semiannual report on Form 10 S and one annual report on Form 10 K would meaningfully reduce recurring compliance costs for smaller issuers. Many foreign private issuers already report on a semiannual basis under existing SEC rules, and this structure has proven workable, transparent, and consistent with investor protection. Extending similar flexibility to domestic issuers is a logical modernization of the interim reporting framework. It is also important to recognize that even with this optionality, many larger issuers will likely take a wait and see approach. These companies have established quarterly reporting processes, broad analyst coverage, and investor relations practices built around quarterly cycles. As a result, they may not immediately elect semiannual reporting. This natural pacing further supports the conclusion that the proposal will not disrupt market expectations or impair transparency. For smaller issuers, the potential benefits are significant. The reduction in audit and review cycles associated with semiannual reporting would likely result in meaningful cost savings. These savings would flow directly to shareholders in the form of enhanced return, improved capital efficiency, and greater ability to allocate resources toward growth initiatives. Smaller issuers often operate with lean finance teams, and reducing the frequency of mandatory reporting would allow them to focus more on strategic execution rather than repetitive compliance cycles. Importantly, the shift to optional semiannual reporting would not diminish the flow of information to investors. Public companies routinely issue press releases, provide guidance, and communicate material developments throughout the year. These practices will continue regardless of the interim reporting frequency. Investors will still receive timely updates on performance, strategy, and material events, while issuers gain flexibility to reduce unnecessary regulatory friction. The proposed filing deadlines for Form 10 S, forty or forty five days depending on filer status, strike an appropriate balance between timely disclosure and operational feasibility. The related amendments to Regulation S X, which simplify financial statement requirements to reflect the semiannual option, are also constructive and aligned with the Commission’s broader effort to modernize disclosure obligations. From the perspective of reducing regulatory burdens, this proposal is a thoughtful and practical reform. It preserves investor protection, enhances issuer flexibility, and aligns domestic reporting practices more closely with global norms. I commend the Commission staff for advancing reforms that support efficient capital formation and encourage continued focus on modernizing

disclosure requirements in ways that reflect materiality and economic reality. Respectfully submitted, Richard Kreger Chairman and Chief Executive Officer Moody Capital Solutions, Inc. FINRA Registered Broker Dealer

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Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Hello, I feel that we need to keep the "owners" of companies informed as a share holder I am an owner. Corporations profits continue to grow at and unprecedented pace therefore we should be able to use some AI and keep the owners informed. Insider information is for select few give the average investors a chance.

Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Keep quarterly reports

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Ms Terry Malarkey Pls Do Not Allow This To Happen. Full Transparency Always Best. — Jun 30, 2026
Subject: File No. S7-2026-15 From: Ms Terry Malarkey Do Not Allow This To Happen. Full Transparency Always Best.

Nancy Malone — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Malone Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Please do not remove the quarterly visibility we have into companies which will most likely impact trust and stock ownership.

Nancy Miller None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nancy Miller Investors deserve the superior transparency that comes with quarterly reports versus the proposed twice per year reporting. More information and transparency allows stockholders to make better-informed decisions regarding their investments. Less transparency allows companies to hide questionable decisions and actions from their stockholders, which is not fair to the people who invested with them. Please reject the proposed plan to reduce transparency into publicly-held companies. Please uphold the current rule that requires companies to submit quarterly reports. Thank you, Nancy Miller

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NANCY NICODEMUS — Jun 30, 2026
Subject: S7-2026-15 Comments From: NANCY NICODEMUS Affiliation: Jun. 30, 2026 Keep it quarterly!!!
We don’t need the chance for more fraud in the financial industry!

Sent from my iPhone

Nancy Sigrist Sr. Director, FFIC, retired — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nancy Sigrist I respectfully request that the SEC retain quarterly reporting requirements for public companies. The benefits for companies are not great enough to justify the risk to investors. Let’s keep accountability and transparency in place to better protect the economic health of our markets. Thank you.

Nancy Sylvester — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nancy Sylvester Keep the reporting quarterly to protect investors!!

Nancy VanAst — Jun 30, 2026
Subject: S7-2026-15 Comment From: Nancy VanAst Affiliation: Jun. 30, 2026 These companies have a duty to timely disclose. Period. Every 6 months is not timely.

Nancy Yamin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nancy Yamin If you are playing fair why do need less disclosure????

Natalie Barnes — Jun 30, 2026
Subject: File No. S7-2026-15 From: Natalie Barnes Natalie Barnes, retired. We are counting on our investments to get us through our senior years and have always appreciated those quarterly reports to help our decision making. This seems like a serious case of "if it ain't broke, don't 'fix it!"

Natalie Poston — Jun 30, 2026
Subject: File No. S7-2026-15 From: Natalie Poston I'm writing to oppose the proposal to move from quarterly to semiannual reporting requirements. Quarterly reporting protects individual investors. Cutting it to twice a year doubles the information gap between insiders and ordinary shareholders—and that gap is exactly where volatility, uncertainty, and mistrust take root. Less frequent disclosure doesn't make markets calmer; it makes them more opaque for the people with the least access. The short-termism rationale doesn't justify this change. Research from the CFA Institute, which examined this precise shift in the U.K. market, found that reporting frequency has no measurable effect on corporate investment behavior. So the SEC would be accepting a real, concrete cost—less transparency for everyday investors—in exchange for a benefit the evidence says won't actually materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses already operate with less analyst scrutiny and less public attention. Reducing their reporting obligations makes them harder to monitor, not easier to own—precisely the opposite of what individual investors need. This is the wrong direction. Regulation FD moved markets toward a more level playing field between insiders and the public. This proposal moves us away from it. And it's worth asking: what is the problem this actually solves? As the WallStreetBets comment letter put it, "The companies we trade are not being held back from

greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." I urge the Commission to keep quarterly reporting in place.

Nicholas Ness — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nicholas Ness This change is bad for the public and investors. It is only beneficial for companies to lag in their reporting and longer to hide problems. We should not institute this change

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Nora Graves — Jun 30, 2026
Subject: File No. S7-2026-15 From: Nora Graves I am against changing corporate reporting periods from quarterly to semi-annual. We see news that events are affecting the United States daily. War, tariffs, blockades, oil shortages, etc., have dramatic effects on all of us, including our US companies. Imagine that a major event occurs July 1, but the effect on the companies isn't known until next January. This is totally unacceptable. Changing the reporting period means that investors will not have the necessary information to determine where to invest their money. Investors could move their money to other countries, where reporting is more regulated. This does not serve the interests of either corporations or investors.

Norma Dockery — Jun 30, 2026
Subject: S7-2026-15 Comments From: Norma Dockery Affiliation: Jun. 30, 2026 Keep it quarterly. Stop the steal

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Norma Gekakis Concerned citizen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Norma Gekakis As a person who lost my 401k due to Enron, I feel strongly that quarterly reporting in essential.

Pamela Leduc — Jun 30, 2026
Subject: S7-2026-15 Comments From: Pamela Leduc Affiliation: Jun. 30, 2026 Keep it Quarterly please. It can't be too hard to do. We all need to have accountability. Thank you for doing it now.

Pat Morris — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Pat Morris Affiliation: Jun. 30, 2026 Keep it quarterly!!

Pat Rosenthal — Jun 30, 2026
Subject: S7-2026-15 Comments From: Pat Rosenthal Affiliation: Jun. 30, 2026 Keep it quarterly!!!

Sent from my iPhone

Patricia Roman Retired Teacher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Patricia Roman This policy is not transparent or reasonable. Corrupt advantages hold financial consequences for those of us with fixed or low incomes.

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phil herzer — Jun 30, 2026
Subject: S7-2026-15 Comments From: phil herzer Affiliation: Jun. 30, 2026 I'm a blue collar guy, and I've worked my whole life, and I'm still working unlike most of you lazy guys in Washington. I can't retire because for the rules that have been made but I do have a partial retirement an Investments. What I can't do is lose that because you're willing to sell out to Big corporate entities. For once in your life grow some colonies and actually do the right thing, keep it quarterly!

Sent from my Galaxy

Phil Herzer — Jun 30, 2026
Subject: S7-2026-15 Comments From: Phil Herzer Affiliation: Jun. 30, 2026 I'm a blue collar guy, and I've worked my whole life, and I'm still working unlike most of you lazy guys in Washington. I can't retire because for the rules that have been made but I do have a partial retirement an Investments. What I can't do is lose that because you're willing to sell out to Big corporate entities. For once in your life grow some colonies and actually do the right thing, keep it quarterly!

Polly Garbutt — Jun 30, 2026
Subject: Comment on S7-2026-15 From: Polly Garbutt Affiliation: Jun. 30, 2026 It beggars the mind. Semi annual reports were tried once. It didn’t work. Why are you going backwards instead of forward? Please don’t go this semi annual route. Keep the monthly reporting.

Sent from my iPad

Raeanne Bailor — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Raeanne Bailor Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
The SEC proposal to change to 6 month reporting would be disastrous to me. I am retired and rely on my pension and IRA to survive. This delay will cause fraud and a volatile stock market. It would be very unfair for me not to get reporting while bigger entities have access to information to line their

pockets. Please do not make this change that would be so detrimental to me and thousands like me.

Renée gray — Jun 30, 2026
Subject: File No. S7-2026-15 From: Renée gray Re: File No. S7-2026-15 – Semiannual Reporting Dear Commissioners, I am writing as an individual retail investor to express my opposition to the proposal to reduce required financial reporting by public companies from quarterly to semiannual. Quarterly reporting has been a cornerstone of market transparency for decades. As an individual investor, I rely on timely financial information to make informed decisions about my retirement savings and investments. Reducing public reporting to twice a year would significantly increase the amount of time that everyday investors must make decisions without current financial information. While large institutional investors often have access to management meetings, industry analysts, and other resources, individual investors depend primarily on publicly available information. Less frequent reporting would widen the information gap between large institutions and retail investors and reduce confidence that all investors have fair access to material information. I understand the desire to reduce unnecessary regulatory burdens on public companies. However, I do not believe that reducing financial transparency is the right solution. The benefits of quarterly reporting—greater transparency, improved market efficiency, and increased investor confidence—outweigh the costs. I respectfully urge the Commission to maintain the current quarterly reporting requirements. Thank you for considering my comments. Sincerely, Renee Gray

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Renee Independent — Jun 30, 2026
Subject: File No. S7-2026-15 From: Renee Dear USSEC: We, the American people respectfully "demand" that the quarterly requirement remain quarterly and NOT BIANNUAL. The SSA, and the Govt has failed the workers by taking "LOANS" against the compulsory salary withdrawals. Don't permit the reporting frequency to further Cloak our hard earned money! BR,

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RIC DAVIS RETIRED, BUT STILL INVESTING FOR MY GRANDCHILDREN'S FUTURE. — Jun 30, 2026
Subject: File No. S7-2026-15 From: RIC DAVIS BEING RETIRED, MY WHOLE FUTURE OF THE QUALITY OF MY LIFE ARE IN FUNDS IN SAVINGS AND INVESTMENTS THAT I NEED TO WATCH. QUARTERLY REPORTS ARE VERY IMPORTANT FOR MY DESCISION MAKING ON THAT KNOWLEDGE. THE RIGHT TO SEE THIS INFORMATION EVERY QUARTER SHOULD STAY.

Richard Rabin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Richard Rabin Reducing the number of public-company reports from 4 to 2 would be a big mistake and would be especially severely harmful for individual investors by reducing the information available to them. The reduction in transparency will increase uncertainty resulting in greater volatility. Supposed cost savings would be minimal at best and does not overcome the harm that will occur with the lack of information

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Richard Robinson — Jun 30, 2026

Subject: File No. S7-2026-15 From: Richard Robinson I am opposed to the proposed rule. For a retired, private investor like myself, the reduced timeliness of detailed financials and monitoring challenges represent real downsides when using paid advisors - like I do - who add value through oversight and timely insights. While many may argue the net effect would likely be small and depend heavily on how many companies actually elect the option, the potential delayed detection of problems — such as awareness of a company's operational mistakes, rising debt, fraud, failed investment schemes, or other malfeasance, could remain hidden for up to at least six months instead of three. This reduces the window for advisors - and individual private investors - to identify risks, advise adjustments, or exit positions before lifelong investments are lost. Therefore, I am personally against the blackout.

Robert Beers — Jun 30, 2026
Subject: S7-2026-15 Comment From: Robert Beers Affiliation: Jun. 30, 2026 Robert Beers.
Keep it 4 times a year like it has been. It works so just let it be. Keep it simple stupid. Investors need to be informed to make good investment choices.

Robert Busch Individual Retirement Investor — Jun 30, 2026
Subject: File No. S7-2026-15 From: Robert Busch More frequent transparency is preventative

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Robert Componation — Jun 30, 2026
Subject: S7-2026-15 From: Robert Componation Affiliation: Jun. 30, 2026 I saw the effects of Enron, and I got caught up in the Xerox scam with their fraudulent reporting. Lost a lot of money there and lo and behold you sweet, stupid ignorant, dumb bastards wanna give them the option to do it again to somebody else. How kind of you to let the CEOs crap on someone else. I hope it's your children. They have to suffer through it next time. Do you know why the rules were changed and you want to take them back to the way they were when they screwed everybody do it and I pray you eat shit and die the very next day.

Sent from my iPhone

Roberta Indano — Jun 30, 2026
Subject: File No. S7-2026-15 From: Roberta Indano Please keep quarterly reports. I want transparency. Stop this! Thank you. Yours truly, Roberta Indano

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Roberta Jocius — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Roberta Jocius Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Keep it quarterly.

Rock Dodge Individual retail investor — Jun 30, 2026

Subject: File No. S7-2026-15 From: Rock Dodge I am submitting this comment in my personal capacity as an individual retail investor. I am not submitting this comment on behalf of any organization. I oppose File No. S7-2026-15 and the proposal to allow public companies to replace quarterly reporting with semiannual reporting. As an individual retail investor saving for retirement, I believe this would create obvious risks for ordinary investors. Quarterly reporting gives investors timely, standardized, comparable information about revenue, earnings, debt, cash flow, margins, and business deterioration. Moving to semiannual reporting would create longer information gaps and make it easier for serious problems to remain hidden for months. This proposal would increase information asymmetry. Company insiders, large institutions, lenders, analysts, and connected market participants may still have access to better information, while ordinary investors would be left waiting. That is not fair to the public markets. It would also reduce comparability. If some companies report quarterly and others report semiannually, investors will have a harder time comparing companies in the same industry. Companies with weaker results may have the strongest incentive to reduce reporting frequency, which is exactly when investors need more transparency, not less. I understand the desire to reduce unnecessary compliance costs, but the answer should be to simplify and modernize quarterly reporting, not reduce it. With today's accounting systems, reporting technology, automation, and digital filing tools, the SEC should be improving the usefulness and efficiency of disclosure, not creating six-month blind spots. Quarterly reporting should remain the required baseline for public companies. Public markets depend on transparency, comparability, and trust. Reducing mandatory reporting frequency would weaken all three. I urge the SEC to reject this proposal and preserve quarterly reporting.

Rodney Hallsten — Jun 30, 2026
Subject: S7-2026-15 Comment From: Rodney Hallsten Affiliation: Jun. 30, 2026 Keep it quarterly. We need to know about what is happening to make good decision on investments.

Sent from my iPhone

Ronald Stalbaum Retired teacher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Ronald Stalbaum To whom it may concern, It's hard enough to keep those who want to create financial fraud in check. Please don't give them any for room to manipulate our investments. Please , please keep Quarterly Reporting in force. Thank you for your work on this very important issue. Ronald Stalbaum

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Ronald Voyles — Jun 30, 2026
Subject: S7-2026-15 Comments From: Ronald Voyles Affiliation: Jun. 30, 2026 Keep it quarterly!!!

Ruby Hopkins — Jun 30, 2026
Subject: S7-2026-15 Comments From: Ruby Hopkins Affiliation: Jun. 30, 2026 Keep it quarterly

Sent from my iPhone

Russell Werkman — Jun 30, 2026
Subject: File No. S7-2026-15 From: Russell Werkman Dear Committee Members, I am against the proposal to reduce the number of required corporate reports from four per year to two per year. The reporting done by public corporations is so important to ensure that small investors, like me, have the information we need to make informed decisions. While I am aware that the reporting takes time, effort, and money, as a shareholder, I am willing to pay those costs to ensure I know what is going on. This is especially important in the current world, where information changes so quickly. Thank you for your consideration, Russell Werkman

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Ruth Mendala-Thompson — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Mendala-Thompson Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reports. Obviously, as an individual, I need to know what is happening to my investments. If there is no or little transparency, more fraud will follow. These new rules may help the multimillionaires but can certainly hurt the smaller investors like me and millions of others.
Suncerely,
Ruth Mendala-Thompson

Savanah Matin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Savanah Matin RE: OPPOSITION TO PROPOSED FORM 10-S AND THE TRANSITION TO SEMIANNUAL CORPORATE REPORTING I appreciate the opportunity to submit comments regarding the Securities and Exchange Commission's proposal to make quarterly reporting optional and introduce a semiannual corporate reporting framework via Form 10-S. While I understand the Commission's intent to explore mechanisms that reduce administrative burdens and mitigate short-term market pressures, I write to express our strong opposition to rolling back the mandatory quarterly reporting framework (Form 10-Q). A robust, predictable, and frequent disclosure ecosystem is the bedrock of the U.S. capital markets. Moving from a quarterly mandate to a semiannual cadence introduces structural inefficiencies, increases system risks, and fundamentally undermines the Commission's core mandate of investor protection. I urge the Commission to preserve mandatory quarterly reporting based on the following critical considerations: 1. Proliferation of Adverse Selection (The "Bad News" Gap) If quarterly reporting becomes optional, the market will face a severe adverse selection trap. Stable, highly profitable corporations will likely continue to report on a quarterly basis to signal operational strength. Conversely, companies experiencing internal distress, financial deterioration, or emerging operational friction will be the first to adopt a semiannual schedule. Transitioning to an optional framework effectively permits underperforming companies to obscure critical operational realities, depriving investors of timely warning signs precisely when risk management is most vital. 2. Heightened Information Asymmetry and Insider Trading Risks A six-month gap between mandatory public disclosures traps material non-public information (MNPI) inside corporations for twice as long. This creates an unlevel playing field. Long disclosure gaps increase the risk of information leaking through private channels to sophisticated or well-connected market participants, to the severe detriment of retail investors. Furthermore, a semiannual cadence creates operational headaches for corporate insiders, who will face significantly extended blackout periods, curbing their liquidity and introducing unnecessary compliance friction. 3. Amplified Market Volatility and Severe Earnings Surprises Quarterly financial updates serve as an anchor for market expectations, enabling investors to price securities incrementally based on factual data rather than speculation. Spacing mandated disclosures six months apart forces market participants to rely on alternative data streams, rumors,

and macro-proxies. When official data is eventually released after half a year of silence, any deviation from consensus will cause massive, erratic swings in equity and debt prices, driving up systemic volatility. 4. Capital Market Access and Debt Covenant Disruption The corporate credit and underwriting markets are fundamentally optimized for a 90-day reporting cycle. The vast majority of syndicated bank loans, credit facilities, and bond indentures strictly enforce quarterly financial covenants. Shifting the SEC timeline would force corporations into costly, complex contract renegotiations with private lenders. Additionally, under standard accounting guidelines, independent auditors can only issue "negative assurance" comfort letters if corporate financials are less than 135 days old. Semiannual filers would find their operational windows for raising quick, opportunistic capital via public debt or equity offerings severely compressed. 5. Illusory Cost Savings and Persistent Competitive Pressure While estimates suggest dropping two quarterly filings might yield modest administrative savings, these benefits are largely illusory. Because public corporations must maintain continuous Sarbanes-Oxley (SOX) internal controls and accounting personnel year-round, the baseline fixed costs of compliance remain. Moreover, the pressure to maintain analyst coverage and defend against shareholder activism would compel most competitive firms to provide quarterly updates voluntarily. A formal rule change would simply eliminate standardizability, leaving investors to parse fragmented, non-comparable data formats across competing entities. Historical global precedent supports the retention of this mandate. When the United Kingdom eliminated its mandatory quarterly reporting directive in 2014 in a similar bid to curb "short-termism," the vast majority of UK companies chose to continue reporting quarterly anyway, driven by explicit investor demands and capital market expectations. The shift did not change corporate investment horizons; it merely degraded standardization. For these reasons, we strongly discourage the Commission from adopting Form 10-S. Maintaining mandatory quarterly reporting ensures that transparency remains equitable, continuous, and standardized across the U.S. financial system. Respectfully submitted, Savanah

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Shannon Valentine — Jun 30, 2026
Subject: File No. S7-2026-15 From: Shannon Valentine I believe corporations should continue to file quarterly. There will be a loss of transparency if they move towards less reporting. Ultimately, that will hurt the investor.

Sharon Erpestad Citizen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Sharon Erpestad These reports need to stay quarterly to avoid fraud and abuse, which is what this administration wants! Right? Transparency is key to avoid fraud

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Sherry Hlavachek Consumer — Jun 30, 2026
Subject: File No. S7-2026-15 From: Sherry Hlavachek Keep quarterly reports.

Stephanie Brink — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Brink Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission: your job as a government agency is to work for the people of this nation, not protect the corruption of the rich and powerful and uphold corporations shady dealings. Moves like this only further hurt the poorest among us as well as destabilize an already failing capitalist system. Please reflect on how ACTUAL REAL PEOPLE will be affected/effected,

and do your job of protecting SOCIETY, not corporations and lenders.

Stephanie Thylin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Stephanie Thylin Keep the reporting quarterly!

Stephen Cook na — Jun 30, 2026
Subject: File No. S7-2026-15 From: Stephen Cook Quarterly business reporting is and must remain a gold standard. Investors rely on current information to maintain investment goals. Bi-annual reports shield businesses and open the door for fraudulent activity and lack of transparency adversely effecting investors.

Stephen Scott Senior Technician — Jun 30, 2026
Subject: File No. S7-2026-15 From: Stephen Scott Dear S.E.C. , I believe this proposal does nothing other than sew seeds of deception in the minds of an American public that craves to invest in this country. Many Americans put in hard work every day to become retail investors and they will start questioning why the S.E.C. would even consider keeping the well-being of any company from them for an extended period of time. They will also start wondering when the S.E.C. might extend this again. Companies report quarterly and that should never change. Americans as a whole are investing more than ever before and this idea of reporting twice a year could do irreparable harm. Yours Truly, Stephen Scott

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Steve Davis — Jun 30, 2026
Subject: S7-2026-15 Comment From: Steve Davis Affiliation: Jun. 30, 2026 Keep it Quarterly!
Steve Davis
Retired Optometrist

Steve Fausett — Jun 30, 2026
Subject: S7-2026-15 Comments From: Steve Fausett Affiliation: Jun. 30, 2026 My name is Steven Fausett, I am an individual investor, invested in more than 200 individual stocks and multiple funds. I need to know company financial situations as soon as possible to maintain my investments success. Please keep Quarterly reporting requirements!

Steven Lee — Jun 30, 2026
Subject: File No. S7-2026-15 From: Steven Lee I oppose semi annual reporting to the SEC. I have an issue with quarterly reporting too in that I don't believe it's enough. I think citizens need to organize to implement DAILY reporting to the SEC! However our corporations are so corrupt even that level of scrutiny is not enough!

Sue Farnham — Jun 30, 2026
Subject: S7-2026-15 From: Sue Farnham Affiliation: Jun. 30, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

Sue Sweeney — Jun 30, 2026
Subject: S7-2026-15 Comment From: Sue Sweeney Affiliation: Jun. 30, 2026 Keep it quarterly!! The Country has a right to know what is going on with every company!!

Sent from my iPhone

Susan Campodonico — Jun 30, 2026
Subject: S7-2026-15 Comment From: Susan Campodonico Affiliation: Jun. 30, 2026 Dear SEC,

I am a busy Mom/caretaker of older parent and I rely on honest quarterly reports to manage my very small portfolio. It's not much but I count on the dividends for extra expenses like home and car repairs.

Please Keep the existing quarterly report laws to protect my meager assets.
Thank you!

Susan Campodonico

Sent from my iPhone

Susan Nesbitt — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Susan Nesbitt Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
I am adamantly opposed to this proposal.

Susan Nugent — Jun 30, 2026
Subject: File No. S7-2026-15 From: Susan Nugent I am requesting you to reject half yearly reporting and stick to the quarterly financial reporting. Moving to half yearly reporting puts though who have retirement funds or who invest at risk and it is less transparent. Which sets us up for greater risk and volatility. The billionaires would be okay, as usual, during any financial crisis but the majority of the population would not. I'm asking you to please do what is in the best interest for the general public. Thank you.

Susan Spencer None — Jun 30, 2026
Subject: File No. S7-2026-15 From: Susan Spencer Since the financial world operates in a global system, not just within the US borders, more reporting not less, makes much more sense. Making quarterly reports optional also seems to validate the sentiment the wealthy have no limits on them

but the peasants can pound sand. We have a president making “deals” justified as serving national security or otherwise serving the United States when they come uncomfortably close to quid pro quo that end up, surprise!, his sons just got a big contract or Trump bought shares of a company after it is awarded a government contract. Keep quarterly reporting.

Sylvia Rocek — Jun 30, 2026
Subject: File No. S7-2026-15 From: Sylvia Rocek Are you insane??? Quarterly reporting is one of the VERY few thing that keeps giant corporations even the tiniest bit honest and now you want to give them more time to hide their crummy business practices??? I absolutely oppose this idiotic change.

Tamara Johnson Lee Retired Registered Nurse — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tamara Johnson Lee Small investors have more potential and proportional loss without quarterly reports. Continue with quarterly reporting to prevent hiding problems from investors. They want your money, but not keep you informed of their progress or problems that will ultimately affect investors. As a retired person I do not have endless money to allow it to be misused. Tamara Johnson Lee, Retired Registered Nurse.

Tara Brown — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tara Brown Subject: Public Comment in Strong Opposition to Proposed Rule: Semiannual Reporting (File No. S7-2026-15 / Release No. 33-11414; 34-105368) To: Ms. Vanessa A. Countryman, Secretary Securities and Exchange Commission 100 F Street NE Washington, DC 20549-1090 Dear Secretary Countryman and Commissioners, I am writing as an individual retail investor to express my strong, unequivocal opposition to the Commission’s proposed rule, Semiannual Reporting (File No. S7-2026-15). While the Commission frames this proposal as an effort to "reduce disclosure burdens" and "modernize rules" for public companies, the reality is that it actively harms individual investors by rolling back the clock on transparency, compounding market risk, and leaving the average American flying blind for half the year. As an individual investor, the stakes could not be higher. Main Street Americans can no longer count on structural guarantees like fully funded Social Security to carry them through retirement. The responsibility to fund our own futures has been entirely shifted onto our shoulders through hard work, sacrifice, and diligent personal investing. We have watched corporate leadership over decades produce shoddy, misleading, and fraudulent financial reporting, resulting in massive bailouts that were paid for at the expense of the American taxpayer. At a time when inflation and the everyday cost of living have skyrocketed, forcing individual investors to take on more uncompensated risk to protect their savings is completely unacceptable. The Commission must remember its historical lessons. Moving to a semiannual interim framework ignores the exact reasons the United States abandoned a semi-annual regime in the first place. Between 1955 and 1970, when the SEC experimented with semiannual interim reporting on the old Form 9-K, the market suffered from severe information asymmetry, long stretches of corporate opacity, and a massive vulnerability to delayed realizations of material financial declines. It was the absolute inadequacy of a six-month reporting gap—and the resulting harm to the public—that compelled the SEC in 1970 to establish the mandatory quarterly Form 10-Q framework we rely on today. Reverting to a version of this failed 1955 standard represents an anti-progressive step backward for consumer protection. Furthermore, I strongly reject the rationale of this proposal for the following reasons: A Dangerous Inequity for the Little Guy: Large institutional funds and corporate insiders do not rely solely on public filings. They possess expert

networks, alternative data streams, proprietary consumer panel tracking, and direct C-suite access to gauge a company's financial trajectory. The Form 10-Q quarterly report is the single most important regulatory equalizer that ensures a retail investor has access to verified, identical information before it becomes stale. A Breeding Ground for Insider Trading and Delayed Bad News: Six months is an eternity in the modern economy. Under a semiannual cadence, a company can sit on failing product lines, collapsing margins, or legal liabilities for half a year before being legally forced to reveal them to the public. This extensive window grants corporate insiders a dangerous time horizon to quietly adjust or liquidate their own exposure while ordinary retirement portfolios and automated index funds continue to buy compromised equities blind. The Myth of Meaningful Savings: The SEC's own projections show that the compliance cost savings per issuer are minuscule relative to corporate revenues. Public companies will still maintain internal monthly accounting, review data quarterly, and brief their boards. This rule does not eliminate operational work; it merely eliminates accountability to the public. Saving a corporate entity nominal legal and accounting administrative expenses while shifting billions of dollars in structural risk onto individual Americans' retirement portfolios is a terrible and unjust trade. Failure of the Global Example: The Commission's proposal repeatedly cites international standards as justification. Yet, real-world data shows these experiments fail the markets they are introduced to. When the United Kingdom relaxed reporting cadences, it severely damaged analyst coverage and liquidity for mid-cap stocks. Singapore implemented a semi-annual shift in 2020 and has faced intense criticism over subsequent drops in trading volumes and a degradation of general corporate disclosure quality. The mandate of the Securities and Exchange Commission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. This proposal blatantly prioritizes the convenience of corporate executives over the safety of the average American investor. We have lived through enough corporate shortcuts and taxpayer-funded bailouts. Do not strip away our visibility. I urge the Commission to withdraw this proposal and maintain the mandatory, uncompromised quarterly reporting framework. Sincerely, Tara Brown

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Terri Cheney Retired-43yr. Investment professional — Jun 30, 2026
Subject: File No. S7-2026-15 From: Terri Cheney The need for transparency has never been more important for disclosure of the health of a company.

Thea Cardamone — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: Thea Cardamone Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Keep the reporting frequency as is. We investors need to have accurate oversight by honest regulatory authorities.

Theresa Boehm Citizen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Theresa Boehm The current administration promised transparency--great transparency. I also understand that transparency can be perceived in two ways: one is that you are able to see everything or more of everything that is going on, nothing is hidden. The other is the medium itself - like the glass in a window or air - you can't see it. This ruling seems to be promising the former, but would result in the latter. With less frequent reporting, workings of corporations would not be as visible - and result in the erosion of trust an investor could have in those corporations the investor is entrusting their money in. Additionally, less frequent reporting could invited insider trading, eroding trust further. With the rise of AI, corporations should

be able to generate these reports more easily, accurately and with less resources than ever before. There is no need to diminish the transparency - and I request that the reporting frequency not be reduced to to semi-annually.

Theresa Dudding Retired CPA — Jun 30, 2026
Subject: File No. S7-2026-15 From: Theresa Dudding As a CPA working in private and public companies for more than thirty years, I urge you to keep the quarterly reporting 10-Q. Public companies already have processes in place to complete the reporting, and with AI relieving some of the repetitive steps, it should become less burdensome for them. Executives should be held accountable for their company's reporting evidenced by quarterly signatures. Investors should be able to review results at least quarterly. Semi-annual reporting would reduce that visibility. Please don't remove any reporting and controls that have been put in place over the past few decades. They are as important now as they were when they were enacted.

Thomas Deinet, Executive Director, Standards Board for Alternative Investments (SBAI) — Jun 30, 2026
Standards Board for
Alternative Investments Limited
7 Henrietta Street
London
WC2E 8PS
United Kingdom
www.sbai.org
Tel: +44 20 3405 9042
30 June 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
Submitted by Email:
Re: Proposed Rule on Semi-annual Reporting (S7-2026-15)
Dear Ms. Countryman:
At the Standards Board for Alternative Investments (SBAI), we oppose the move to allow companies to file semi-
annual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q.
1
• Maintaining quarterly reporting supports better investment decisions and more efficient capital allocation.
o Quarterly reporting provides investors with timely, standardized, and comparable information, enabling both retail and institutional investors to make better informed investment decisions.
o By improving the quality of information available to the market, quarterly reporting enhances valuation accuracy and promotes the efficient allocation of capital across companies and sectors.
• Promoting Broad and Equal Access to Information.
o Quarterly reporting ensures that material information is disseminated to all investors through a standardized public disclosure framework rather than through private relationships and information networks.
o Timely and consistent public disclosures reduce the advantages associated with corporate access, industry contacts, and other private information channels, allowing both retail and

institutional investors to make investment decisions on a more level playing field.
o Quarterly reporting helps prevent the emergence of a two-tier information system. Debt investors, lenders, and other private stakeholders frequently receive quarterly financial information through lending arrangements, covenant reporting requirements, and direct engagement with issuers. Public investors should not be placed at a disadvantage by receiving materially less information than other market participants.
• Disclosure allows for discovery of fraudulent financial activities, and other warning signals in relation to
the financial health of corporation.
• Better information encourages the presence of active investors in markets, who respond to new information, which results in better price formation, which benefits all investors, including passive ETF
investors and uninformed retail investors:
1 https://www.sec.gov/rules-regulations/2026/05/s7-2026-15
o Less disclosure introduces uncompensated risk: If new information is reflected faster in prices, it reduces the risk of overpaying for an asset, as well as selling too low (for passive investors).
o Current developments in private markets provide a case study for the negative consequences of opacity (including bad allocation decisions).
2
• Investors have the choice of ignoring the quarterly information when making investment decisions, but
this would be irresponsible for any fiduciary, removing this information is equally irresponsible.
The SEC has not demonstrated that the Proposal's modest and highly uncertain benefits outweigh its substantial
costs. Reducing reporting frequency would diminish transparency, weaken market discipline, impair price
discovery, and increase information asymmetries throughout the market. If the Commission wishes to
encourage public-company formation or reduce the costs associated with being a public company, it has far
less costly and less harmful alternatives available. The Commission should pursue those targeted reforms rather
than weaken a disclosure framework that has long served investors and public markets well.
Timely and accurate quarterly disclosure is a core obligation of public companies in exchange for privileged
access to public capital markets. The raising of capital in private markets can sometimes be more inefficient and
costly. Therefore, providing investors with regular and reliable information is a valid and necessary trade-off.
Case Studies for comparison:3
The European Union eliminated mandatory quarterly financial reporting in 2013 by amending the Transparency
Directive (also attempting to reduce the reporting burdens and discourage short term market pressures). Also,
beginning 2007, UK financial companies were required to issues quarterly rather than semi-annual financial
reports. The experience of these reforms has generated a substantial body of academic research that has found
that reducing reporting frequency…
• weakens the information environment by reducing analyst coverage,
• impairs market quality by increasing bid-ask spreads and other trading costs, and
• raises companies' cost of capital.

The SBAI is an active alliance of managers and investors dedicated to advancing responsible practices,
partnership, and knowledge in the alternatives industry. At our core is a community that is committed to
knowledge sharing, informed dialogue, and innovation. We set clear standards and actively promote responsible practice to normalise quality and fairness. Together, our community of allocators and managers
create real world solutions – in short, we solve for better.
Disclosure to enable better investment decisions is at the heart of the SBAI's Alternative Investment Standards4, which are supported globally by over 150 alternative investment managers representing more
than US$2 trillion in alternative assets under management, and by over 100 institutional investors, overseeing more than US$9 trillion in assets. The SBAI is an Affiliate Member of the International Organization of Securities Commissions (IOSCO), and we support global efforts to facilitate fair and efficient
markets, reduce systemic risk and enable investors to make well-informed investment decisions.
Yours sincerely,
Thomas Deinet
Executive Director
Standards Board for Alternative Investments (SBAI)
2 https://www.cfainstitute.org/insights/articles/private-equity-markets-transparency-development
3 Sources: CFA Institute: Impact of Reporting Frequency on UK Public Companies, Other
4 The Alternative Investment Standards ("Standards") address key areas of alternative investment practice including disclosure,
valuation, risk management, fund governance, and shareholder conduct. Access here: https://www.sbai.org/standards.html

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Thomas Edwards — Jun 30, 2026
Subject: File No. S7-2026-15 From: Thomas Edwards I strenuously oppose S7-2026-15 as another blatant blow against America Democracy by MAGA fascism in support of their billionaire enablers.

Thomas F LeMay Investor — Jun 30, 2026
Subject: File No. S7-2026-15 From: Thomas F LeMay At the speed of today's information flow reporting two times a year is insufficient for making informed decisions. Owners and investors need the current information four times per year.

Thomas Jones — Jun 30, 2026
Subject: S7-2026-15 Comment From: Thomas Jones Affiliation: Jun. 30, 2026 Keep it quarterly! What are you trying to hide or cover up?

Thomas Jones — Jun 30, 2026
Subject: S7-2026-15 Comment From: Thomas Jones Affiliation: Jun. 30, 2026 Keep it quarterly! What are you trying to hide or cover up?

Timothy Green Software Project Manager — Jun 30, 2026
Subject: File No. S7-2026-15 From: Timothy Green I am against the proposed rule. It decreases transparency and increases the ability for insiders to take advantage of the public. I don't believe the resources it takes to report quarterly are burdensome.

Todd Addison The Motley Fool Community — Jun 30, 2026
Subject: File No. S7-2026-15 From: Todd Addison The frequent updates are critical for good investors to understand the direction and challenges the companies they invest in are critical.

Todd Owen — Jun 30, 2026
Subject: File No. S7-2026-15 From: Todd Owen There is no reason to change what has worked so successfully for many years. The small investor needs to be protected.

Tom bermingham — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tom bermingham Please keep reporting quarterly

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Tom Dintaman — Jun 30, 2026
Subject: S7-2026-15 Comment From: Tom Dintaman Affiliation: Jun. 30, 2026 Why limit information to the public on public companies? Make it monthly or keep it quarterly.

Tom Dintaman
tdintaman@gmail.com

Tom Schuster Phd Economics — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tom Schuster Reducing the frequency of reporting will impair economic and financial decision making and increase the incidence of insider trading

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Tom Skinfill Retired International Designer — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tom Skinfill This is a horrendously bad idea . And ask yourselves . Who does this help the most? Most companies aren’t clamoring for this. And I guess

transparency isn’t something you guys think is worthwhile ? It makes the small Investor even more of a sacrificial lamb with big investors and insiders reap the rewards. And why not study what happened we had this long ago. The market lost huge value and small investors bore the brunt . a big no on this cockamamie idea .

Tracy Kaeslin — Jun 30, 2026
Subject: File No. S7-2026-15 From: Tracy Kaeslin I urge the SEC to continue to require quarterly reporting and to kill the proposed rule change of two times a year reporting. I imagine it can be expensive, but I also think that is part of doing business as a public company. Quarterly reporting is vital to transparency and CEO accountability. Additionally, quarterly reporting is important to me and helps me with the conversations I have with my financial advisor. Don't leave us in the dark and please continue to require quarterly reporting. Transparency and accountability depend on it.

Trevor Martin, Martin Stone Quarries, Inc. — Jun 30, 2026
Subject: File No. S7-2026-15 From: Trevor Martin Less transparency doesn’t eliminate uncertainty. It increases it. In a world where knowledge is power and knowledge is readily available to anyone with internet access, why would you want to limit it? Without quarterly reports, I would have to try and fill in the blanks from unreliable sources. Then when we would get the actual reports the swings could be magnified due to pent up inaccurate assumptions. I feel quarterly reports provide adequate accountability between companies and their shareholders. Allowing for less reporting seems to be taking a giant leap backwards for the individual investor. I fear this would encourage large investment firms to develop contacts at companies to try and gain access to insider information.... .this just seems like a bad road to go down and I hope to see quarterly reporting continuing.

Trish Hilton — Jun 30, 2026
Subject: S7-2026-15 Comment From: Trish Hilton Affiliation: Jun. 30, 2026 Keep it quarterly !

Trisha Mcguire — Jun 30, 2026
Subject: File No. S7-2026-15 From: Trisha Mcguire Trisha McGuire, retired. I am on Social Security and have a 401k therefore I need to know where I stand every 3 months.*

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tyshammie cooper — Jun 30, 2026
Subject: S7-2026-15 Comment From: tyshammie cooper Affiliation: Jun. 30, 2026 Keep it quarterly not supporting the rich!

US Tax payer! US Tax payer! — Jun 30, 2026
Subject: File No. S7-2026-15 From: US Tax payer! Should be every three months! Less time for errors!

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vivek sharma — Jun 30, 2026
Subject: My view on Rule S7-2026-15 From: vivek sharma Affiliation: Jun. 30, 2026 To the Securities and Exchange Commission:
Not a good idea to end quarter earnings

Wendi Evans — Jun 30, 2026
Subject: S7-2026-15 Comment From: Wendi Evans Affiliation: Jun. 30, 2026 Keep it quarterly!

Sent from my iPhone

Wesley Younger — Jun 30, 2026
Subject: File No. S7-2026-15 From: Wesley Younger My answer is no. This creates too many opportunities for malfeasance. Keep the sun shining on the books to limit information asymmetry between insiders and outsiders.

William Bradshaw — Jun 30, 2026
Subject: File No. S7-2026-15 From: William Bradshaw I am a retired self employed gardener who built a retirement account with hard work and discipline in contributions to my ROTH and SEP IRA's. Quarterly reporting leaves little room for surprises and demands transparency, anything less could jeopardize what took a lifetime of hard work to build. At 70 years old, I am in the same boat as many other small investors who would like to see the SEC stay the course and retain quarterly reporting.

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william holt — Jun 30, 2026
Subject: S7-2026-15 Comments From: william holt Affiliation: Jun. 30, 2026 We have enough problems already. Keep it quarterly

Sent from my iPhone

Y Webber Teacher — Jun 30, 2026
Subject: File No. S7-2026-15 From: Y Webber Please protect Americans who have worked their entire lives and saved. We are vulnerable and need to protect our savings. Help us do that by keeping companies accountable! Thank you! Y Webber Retired Teacher

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Zachary Nurse — Jun 30, 2026
Subject: File No. S7-2026-15 From: Zachary Zachary - Nurse - Public companies want public money, but now some want less public accountability. Six months is too long for regular investors to wait for basic financial information while insiders and large institutions remain far closer to the action. The problem with markets is not too much transparency — it is unequal access to information. Keep quarterly reporting.

Zena Verros — Jun 30, 2026
Subject: S7-2026-15 From: Zena Verros Affiliation: Jun. 30, 2026 June 29, 2026

SEC,
Keep Quarterly Reporting!!!
Zena Verros
Steven Verros

Get BlueMail for Mobile

A. Broccolino — Jun 29, 2026
Subject: File No. S7-2026-15 From: A. Broccolino Dear Secretary, I am writing to urge the committee to withdraw this proposal and continue requiring quarterly reporting. I express my strong opposition to the Securities and Exchange Commission's proposed rule that would allow public companies to opt out of quarterly reporting (Form 10-Q) in favor of semiannual reporting on the proposed Form 10-S. While the Commission frames this as a measure to reduce regulatory burdens and curb corporate "short-termism," the actual consequence will be a severe erosion of market transparency that disproportionately harms retail investors while providing an unfair advantage to institutional "big fish." The proposed rule undermines the core mission of the SEC—to protect investors, We the People, and to maintain fair, orderly, and efficient markets. Reducing corporate compliance costs should never come at the expense of market integrity and investor protection. It is unethical, unconstitutional and the opposite of what the SEC stands for. It reeks of Corruption! And those of you who allow this will be rightfully viewed as corrupt and unpatriotic. If adopted, this rule will effectively re-privatize public market information, pricing out the everyday investor and turning back the clock on decades of transparency reforms. I strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting on Form 10-Q. The health of our public markets depends on equal, timely access to information for all participants, not just the wealthiest institutions. Sincerely, -- Anita B.

A. Ivetti retired CPA — Jun 29, 2026
Subject: File No. S7-2026-15 From: A. Ivetti Maybe the SEC can minimize the quarterly reporting requirements but keep some quarterly reporting requirements to the SEC so we can continue to have trust in these companies we invest in. We're losing our trust in institutions, don't add corporations to the growing list.

Aaron Auten — Jun 29, 2026
Subject: File No. S7-2026-15 From: Aaron Auten Please keep the quarterly reporting requirements. A lot can change in just a month but six months! Investors deserve to have up to date information when our retirement investments are at stake. Keeping the shorter term of reporting makes fraud and errors less likely and easier to spot. There is NO benefit to investors in this. Companies still

have to do their books and reports and update their boards. In my opinion, the only people benefiting from this are the companies. We investors will bear the cost of worse/less information - the people whose 401(k), IRA, retirement funds, etc hold that stock. Please safeguard the information transparency and keep the quarterly report requirements.

Albert Martin — Jun 29, 2026
Subject: File No. S7-2026-15 From: Albert Martin Do I read quarterly reports? No- not often. Do I read annual reports? Not often. Do I read reports generated by various stock advisors who DO read these report? YES. Certanly. And this is not limited to just The Motley Fool. These reports help AAII (American Association of Individual Investors) compile their verious reports on various stocks and various industries. Quarterly reports, as reported to myself, and probably many other individual investors, are essential for me to understand the company that I want to invest in. Please do NOT discontinue quarterly report filing.

Alex Heston N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Alex Heston I have worked for successful companies that expected weekly responses to differences between plan and actual performance. The rationale is that the business management will know before the end of the month what steps are needed to try to get back on track before month's end. Six months is too long for a problems to be addressed or hidden from employees, Investors often rebalance quarterly and should have accessibility to review the financial situation of the companies in which they invest.

Alex Thacker — Jun 29, 2026
Subject: File No. S7-2026-15 From: Alex Thacker Less regulation hurts retail investors. Quarterly reporting is a minimum. Semi annual is only going to hurt us.

Alicia Tonnage — Jun 29, 2026
Subject: File No. S7-2026-15 From: Alicia tonnage If the Commission determines that some reporting relief is appropriate, it should be limited to smaller reporting companies or emerging growth companies. Large public companies should continue to provide mandatory quarterly reports because they are widely held and relied upon by millions of retail investors.

Allison Warren- Bugger Registered Nurse — Jun 29, 2026
Subject: File No. S7-2026-15 From: Allison Warren- Bugger In an increasing digital world where markets are acting at lightening speeds, why on Earth would I allow LESS reporting on what is happening with the money I have invested? If anything I think reporting should increase to monthly in a digital format and continue with quarterly paper reports for those who have less or no access to digital formats.

Amanda Almon, Professor of Biomedical Visualization, Rowan University — Jun 29, 2026

Subject: File No. S7-2026-15 From: Amanda Almon Re: File No. S7-2026-15 – Semiannual Reporting I respectfully urge the Commission to retain mandatory quarterly reporting for U.S. public companies. Quarterly reporting provides investors—particularly individual retail investors—with timely, standardized, and reliable information needed to make informed investment decisions. More frequent reporting promotes market transparency, improves price discovery, enhances corporate accountability, and helps identify financial deterioration before it becomes more severe. While reducing compliance costs is a worthwhile objective, the benefits of quarterly reporting to investor confidence and fair, efficient markets outweigh those costs. Less frequent mandatory reporting could increase information asymmetry between institutional and retail investors, reduce transparency, and delay the public disclosure of material trends affecting shareholders. I encourage the Commission to preserve the current quarterly reporting framework while continuing to explore targeted ways to reduce unnecessary compliance burdens without sacrificing transparency. Thank you for considering my comments.

Amy — Jun 29, 2026
Subject: File No. S7-2026-15 From: Amy This isn't a good decision for the mass population. So NO, this isn't a good thing.

Amy McManus — Jun 29, 2026
Subject: File No. S7-2026-15 From: Amy McManus keep us QUARTERLY .DON'T o fix what's Not Broken

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Andrew woods — Jun 29, 2026
Subject: File No. S7-2026-15 From: Andrew woods To whom it may concern, I dont believe that this change benefits retail/a companies investors. This creates less transparency and puts retail investors further in the dark compared to institutions, people affiliated with companys. Kind regards, Andrew woods

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Anonymous — Jun 29, 2026
Subject: File No. S7-2026-15 From: Anonymous How does semiannual reporting benefit investors? It doesn't, stick to quarterly reports. The SEC is a joke and is only trying to make it harder for investors to hold companies accountable. Semiannual reports decreases transparency.

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anonymous — Jun 29, 2026
Subject: File No. S7-2026-15 From: anonymous Against this reduced number of reporting periods! Markets are to be transparent and fair, not hidden and at the whims of when a company chooses to disclose. They are using public funds, hence, public notifications need to be regularly scheduled and timely, period. Changing the rules only makes it easier for corruption and hidden activities. Stop this rule from being implemented.

Anonymous — Jun 29, 2026
Subject: File No. S7-2026-15 From: Anonymous Man, you guys really don't want free markets to be a thing, huh? First the CAT, now this bi-annual stupidity? Why not go the other direction and make it a monthly report instead? Just curious. Why is it that the SEC keeps proposing less and less transparency as time goes on? Could it possibly be that the whole government and these mega-corps are involved in some shady things happening and they don't want to report on it? I'm sure that's not the case at all *wink wink* The same companies that have been involved in shady things for the past few decades, paying minuscule fines for their exploitation of the markets, now want to have even less transparency. Who could've guessed this coming?!?! I really hope you guys understand what's going on, which I'm sure at this point that you don't. I'm still trying to be the good cop with submitting comments that go nowhere lmao.

Anonymous — Jun 29, 2026
Subject: File No. S7-2026-15 From: Anonymous I’m an individual investor, not a gambler or a trader. Meaning I make my purchase, hold and sell decisions with an eye toward the long term. I don’t rely on short attention span “news.” To make informed decisions, I need the information within the public reports which companies are required to file. I do not support allowing the companies I am invested in—or may invest in—to voluntarily reduce their reporting from four to two. My investments are a small ownership stake in these companies. It’s completely reasonable for me to expect to be kept up to date four times per year. For the public companies, these reporting costs are a very small line item on their budgets as part of the cost of doing business. If the reporting requirements are reduced, reactions to daily “news” will take the place of fact and this will add to the perception and practice that markets are where people place “bets” on stocks. Respect investors and our reasonable demand for transparency.

Anonymous None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Anonymous It isn't broken, so don't break it. Keep reporting quarterly. Do not regress back to semi annual reporting. Who benefits from that delayed reporting? Not the average investor. Insiders with information not accessible to average investors, will have an unfair and damaging advantage. Please. Keep companies reporting QUARTERLY! It is vital to the health of our economy. Reporting semi annually has been PROVEN not to work.

Anonymous Software Engineer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Anonymous Please don't end CAT. It is an essential tool in the hunt for crooked market participants. I personally will no longer invest in American stock markets if CAT is permanently cancelled, or if CAT data is kept hidden from the public. It is our market. We deserve to know the truth. And you deserve to own this data. You arguably have a legal obligation to. So don't listen to Kenny or Vlad or whoever else is crying out that CAT is bad. It's only bad for the rotten apples. The obscene claims that these billionaires and their companies would be somehow hurt from publicizing this data is absolutely outrageous. Meanwhile, the average worker has ro document every single minute they spend at work. But these billionaires can't even pull their own data and submit it? Nah. That ain't right. I sincerely hope you will consider keeping CAT in effect, permanently, with full public access to all the data.

Ansen Armitage Westbrook — Jun 29, 2026
Subject: File No. S7-2026-15 From: Ansen Armitage Westbrook We need a market that is transparent - this does not help transparency. Reporting semi annual does not help investors - as a retail investor, we wish to keep the reporting quarterly. Information assists us with making decisions when it comes to our money. Knowing less information about where we are putting our money does not help us at all. We really just want a fair market, that's it. Having to report semi annually will increase fraud & market manipulation by hedge funds, & institutions.

Arnold F Williams Retired — Jun 29, 2026
Subject: File No. S7-2026-15 From: Arnold F Williams There are so many public companies that the SEC website is a necessity. But if companies managed to keep up quarterly reporting up to the present, why should it be dropped when there are so many special purpose tools, some AI, making it easier to comply?

Austin Haseleu — Jun 29, 2026
Subject: File No. S7-2026-15 From: Austin Haseleu I oppose this proposed rule change because it is both unnecessary in the aim of it's proponents to allow companies to avoid short-termism. Semi-annual do not give companies large time spans for multi-year strategic plans by there nature. They only obscure what the current fundamentals and value of a company is for a longer period of time. This removes investors ability to properly assess companies and make strategic investments upon recent data. The less information is available to investors the greater the risk of instability in the market due to improperly allocated assets, incorrectly valued companies, and greater risk of mismanaged companies with longer time horizons to allow for fraud.

Barbara Griffin — Jun 29, 2026
Subject: File No. S7-2026-15 From: Barbara Griffin It is imperative to continue with the practice of CEO signing the quarterly reporting. This practice will maintain some accountability. I depend on my investments during my retirement and this accountability is needed. Barbara Griffin Retired Teacher

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Barrett Braun None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Barrett Braun Keep the quarterly reporting rule. I rely heavily on this information to invest.

Belissa Del Valle None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Belissa Del Valle I respectfully disagree with the proposed optional semiannual reporting framework under File No. S7-2026-15. Most public companies will continue to monitor financial performance internally on a quarterly—or even monthly—basis to support management decisions, budgeting, forecasting, and continuous improvement. If companies already produce and rely on quarterly financial information for operating the business, it is unclear what meaningful benefit is achieved by reducing external reporting to only twice a year. Rather than reducing burdens in a meaningful way, semiannual reporting could simply result in less timely information being available to investors while companies continue maintaining quarterly reporting

processes internally. If quarterly reporting remains the practical standard for managing a business, investors should continue to receive that information on the same cadence to promote transparency, informed decision-making, and confidence in the public markets. This version focuses on the practical inconsistency in the proposal rather than making an emotional argument, which tends to be more persuasive in SEC rulemaking comments. The SEC's proposal specifically argues that semiannual reporting would reduce compliance burdens, so directly questioning whether those burdens are truly reduced if companies continue preparing quarterly internal financials addresses a central premise of the proposal.

Bill Hsrmon Retired attorney for public reporting companies — Jun 29, 2026
Subject: File No. S7-2026-15 From: Bill Hsrmon I do not believe the changes proposed in S7-2026-15 are in the best interests of investors, reporting companies or the general public. I am a retired attorney with 30 years of practice a significant portion of which involved advising SEC reporting companies about their disclosure obligations. I believe, based on this experience, that continuing quarterly reporting is highly beneficial not only to the public but to the reporting companies themselves. Preparing the interim Form 10-Q provides a disciplined approach by company management to give careful review to the last quarter's financial and operating results. This careful review often uncovers important issues that need attention that might go un-noticed if review is delayed for another three months. The benefits proposed by the SEC have very little merit. Quarterly reporting has been a major factor in the growth of public confidence in the information provided by public companies. There is no need to "fix" something that is not broken. Bill Harmon Holly Springs, NC 27540

Bryce Lord — Jun 29, 2026
Subject: File No. S7-2026-15 From: Bryce Lord Why reduce documentation when owning a business with investors given the ease of reporting using modern methods?

C Citizen — Jun 29, 2026
Subject: File No. S7-2026-15 From: C I am against the change because it reduces transparency. Keep the rule at quarterly.

Carl Scott Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Carl Scott The suggested reporting change from quarterly to semi-annual reporting for SEC registered companies is a pure step backwards. How does this improve the SEC's mandate of oversight and policing? Why isn't the SEC demanding MONTHLY financial reports? Possibly, it is simply an attempt to hide the oncoming depression, and the existing recession that our economy has been in since 2020, the COVID debacle. Furthermore, it is also an attempt to hide the insurmountable debt crisis that exists in all areas of our U.S and the world economies, including the zombie companies, the commercial real estate debt, the private credit, banking, and equity debts, the extension of bankrupt loans, payment-in-kind, auto repos., housing foreclosures; all are ballooning. Every company indeed does already generate internal monthly, if not weekly, financial reports; so that monthly reports are of no cost burden. Considering all the high-tech, automated, computerized, and A.I. financial and operations reporting in every company by their managements, there is absolutely no reason why every company should not and cannot provide

MONTHLY reports to the public and the SEC. The SEC exists to protect the public and investors; yet it seems to be running backwards, away from its responsibilities. Again, why isn't the SEC demanding MONTHLY financial reports?

Carmen Bray — Jun 29, 2026
Subject: File No. S7-2026-15 From: Carmen Bray Please keep reporting quarterly.

Casey Geist — Jun 29, 2026
Subject: File No. S7-2026-15 From: Casey Geist It should actually be monthly. A legitimate organization maintains integrity, accountability and transparency. Do you really want to enable more evil and corruption? Please do NOT continue to forsake and degrade this country by allowing fraudsters more leeway or by any other rollback or allowance.

Cathy Furtick Retiree, former IT mgr, retired math teacher, mother of 3, grandmother of 3 — Jun 29, 2026
Subject: File No. S7-2026-15 From: Cathy Furtick This, quarterly statements, is a helpful and reasonable check (quarterly) to try to keep our well earned retirement funds SAFE in the hands of reliable trustworthy individuals who could possibly "play" behind a curtain. KEEP THE CURTAIN OPEN. We cannot afford FRAUD!!!

Chris Martis — Jun 29, 2026
Subject: File No. S7-2026-15 From: Chris Martis Subject:Response to Proposed Rule: Amendments to Interim Reporting Requirements. File No. S7-2026-15 — Support for Optional Semiannual Reporting (Form 10-S) Dear Secretary, I am writing to express my strong support for the Commission’s proposal to allow public companies the option to transition from quarterly reporting (Form 10-Q) to a semiannual reporting framework via the new Form 10-S. This amendment represents a much-needed modernization of the U.S. capital market, one that balances investor protection with structural efficiency. While critics may reflexively view this proposal as a reduction in transparency, it is instead a pragmatic shift that enhances the quality of corporate governance and market health. Below are the primary reasons why this proposal is a significant step forward. 1. Fostering a True Long-Term Investment View The current 90-day reporting cycle forces an artificial, short-term focus on corporate America. Management teams routinely sacrifice long-term research and development (R&D), capital investments, and strategic planning just to meet or beat arbitrary quarterly consensus estimates. Shifting the mandatory baseline to six months allows executive teams the operational breathing room to execute complex strategies without the distraction of 90-day market noise. It realigns corporate reporting with realistic business and product development cycles, which naturally span years, not quarters. 2. Meaningful Cost and Time Reductions Preparing, auditing, and legally vetting a Form 10-Q three times a year is an incredibly resource-intensive burden. The SEC’s own economic analysis indicates substantial cost savings per year for companies that transition. For Small and Mid-Cap Issuers:These compliance costs are disproportionately heavy relative to revenue. Saving hundreds of thousands of dollars in accounting and legal overhead allows these companies to redirect vital capital toward innovation, job creation, and growth initiatives. For Management: The preparation of a Form 10-Q requires weeks of internal distraction. Reducing this frequency allows leadership to focus on running the day-to-day business.

3. Materiality Guardrails: Key Events Are Always Reported A common misconception is that semiannual reporting creates a six-month "dark period" for investors. This is fundamentally untrue. The U.S. disclosure ecosystem already has robust mechanisms to ensure investors receive timely, price-sensitive information: Form 8-K Requirements: Any material corporate event such as executive changes, major mergers, bankruptcies, or material financial obligation must still be disclosed to the public within four business days. Voluntary Updates: As seen in European markets (which successfully moved to a semiannual baseline), companies frequently choose to issue voluntary quarterly trading updates or earnings releases via Form 8-K to satisfy market demand, without the rigid overhead of a full 10-Q filing. Why This is a Positive Progress, Not a Step Backward Giving companies the *flexibility* to choose their reporting cadence does not inherently decrease transparency, it optimizes it. Data from global markets shows no statistical valuation penalty for companies that report semiannually. Rather than a "one-size-fits-all" mandate, this rule creates a competitive mechanism. Highly volatile or capital-intensive companies can choose to stick with quarterly filings to maintain investor confidence, while mature or R&D-heavy companies can protect their long-term strategies by opting for semiannual filings. Conclusion By adopting this proposal, the SEC will lower the barriers to being a public company, encourage more private companies to enter the public markets (promoting capital formation), and shift the American market mindset back toward sustainable, long-term wealth creation. I strongly urge the Commission to finalize and adopt this rule. Sincerely, Chris Martis

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Chris Meyer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Chris Meyer Please keep the current practice of quarterly reports, not semi-annual.

Chris Woodward — Jun 29, 2026
Subject: File No. S7-2026-15 From: Chris Woodward It is likely that reducing the frequency of public reporting would not coincide with reduction of reporting to private investors. This action would blind the public investors for the benefit of private investors. We are already in a system where trust is very low. Updating policies that increases that mistrust is inadvisable.

Christooher Mahanes — Jun 29, 2026
Subject: File No. S7-2026-15 From: Christooher Mahanes Please retain quarterly reporting. It maintains some integrity to the process that otherwise would allow to much subjectivity and potential fraud/abuse.

Colleen Frost Retired — Jun 29, 2026
Subject: File No. S7-2026-15 From: Colleen Frost STOP THE INSANITY. The rich keep getting richer and the middle class is disappearing! Now, if this is passed it will become even worse.

Connie Montoya Na — Jun 29, 2026
Subject: File No. S7-2026-15 From: Connie Montoya I want the quarterly report to stay the same. Changes to it would leave us in the dark and we won't be able to react in time to moves that are

made. Please don't change it !

Craig Holt Individual Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Craig Holt I am a retired 73 yr old senior, who depends on my investments to make ends meet. I pay particular attention to my stock portfolio, almost daily, to ensure they are performing well. I read the fine print to stay informed about them. Cutting back the reporting requirements to only two times per year greatly diminishes my chances of remaining informed about their success/troubles/profits/management style, etc. and make the necessary adjustments so they remain profitable. Please do not reduce this important, yet timely information that we, as investors, rely on. Craig Holt

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Cynthia Wiley — Jun 29, 2026
Subject: File No. S7-2026-15 From: Cynthia Wiley Individual investors need transparency. Continue with the quarterly.

D . G . Vann — Jun 29, 2026
Subject: File No. S7-2026-15 From: D . G . Vann Reducing timely transparency helps no one, unless there is something that a company doesn’t want revealed. Don’t make these proposed changes.

Dalia Thornton, Director, Department of Research and Collective Bargaining Services, American Federation of State, County and Municipal Employees (AFSCME) — Jun 29, 2026
June 29, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street NE Washington, DC 20549
Submitted via SEC Comment Portal.
Re: Proposed Rule on Semiannual Reporting (File No: S7-2026-15)
Dear Ms. Countryman:
On behalf of the American Federation of State, County and Municipal Employees (AFSCME), I am writing to provide comments on the U.S. Securities and Exchange Commission’s (the SEC or Commission) proposed rulemaking entitled Proposed Rule on Semiannual Reporting (File No: S7-2026-15) (the Proposed Rule) to allow companies to file semiannual reports on the new Form 10S in lieu of quarterly reports on Form 10-Q.
AFSCME's 1.4 million members provide the vital services that make America happen. With members in communities across the nation, serving in hundreds of different occupations — from nurses to corrections officers, child care providers to sanitation workers — AFSCME advocates for fairness in the workplace, excellence in public services and freedom and opportunity for all working families. AFSCME members participate in over 150 public pension systems, in private sector single-employer and multiemployer pension plans and public- and private-sector defined contribution retirement plans.
AFSCME appreciates the opportunity to submit comments. We urge the Commission to withdraw the Proposed Rule and keep current quarterly reporting disclosure as is, rather than making quarterly disclosure optional. Public companies have been

disclosing quarterly reports on Form 10-Q since the passage of the Securities Exchange Act of 1934 and have been required to do so since 1970. The efficient and orderly operation of our markets depends on investors being able to make informed decisions. Quarterly reporting of timely, comparable and decision-useful financial disclosure is essential to the efficient functioning of our capital markets. Therefore, we believe the Proposed Rule is a solution in search of a problem and should be withdrawn.

What Gets Measured Gets Managed

Transparency is the foundation of our capital markets. Investors rely on quarterly reports to make sound investment, voting and engagement decisions, including by monitoring how companies are performing and implementing their strategies. Mandatory quarterly disclosure ensures material financial information reaches all investors at the same time. Investors rely on quarterly data for risk monitoring, whereas semiannual reporting

would allow a company to delay information reaching the company's owners — the shareholders who are providing the capital. Quarterly reporting is an important element of transparency for investors, as well as a positive discipline for management. We agree with a recent editorial by Charles Elson, who notes that quarterly reporting aligns with basic corporate financial accounting, where boards measure management performance by meeting quarterly and reviewing financials that are quarterly based.1 Quarterly reporting is essential for providing investors with prompt and reliable information on how companies are actually performing and for providing management with discipline to provide regular reporting for measuring.

Arguments Have Not Changed Since the SEC's 2018–2019 Consultation

Arguments supporting the Proposed Rule — such as reducing burdens on issuers or promoting capital formation and long-termism — are largely unchanged from those previously made during the SEC's 2018–2019 Request for Comments on Earnings Releases and Quarterly Reports (File No: S7-2026-15). At that time, the CFA Institute found there was almost no support for changing quarterly reporting among investment professionals around the globe, who rely on financial reporting to manage assets.2 Fast forward to the Proposed Rule, and the views of investors have not changed: CFA's latest survey confirms investors globally, and not just in the U.S., continue to view quarterly reporting as an essential feature of transparent, efficient and trustworthy capital markets.3

From the previous consultation, we agree with the Council of Institutional Investors comment that the requirement to report historical earnings on a quarterly basis is a key element of the timely and accurate information flow that underpins the quality and efficiency of our capital markets.4 We also support the position of the AFL-CIO that rather than eliminating quarterly reporting requirements, the Commission should instead be focusing on ways to enhance the quality of information provided by public companies to investors, including environmental, social and governance (ESG), human capital management and political spending disclosures.5

The Need to Expand Private Market Disclosure

We also believe the SEC should focus on expanding disclosure rules related to private equity. A big reason for the decline in IPOs and public companies is the deregulation and disclosure exemptions for private financing, like private equity and venture capital, rather than public company disclosure requirements like quarterly reporting. AFSCME has regularly urged the SEC to strengthen oversight and enforcement of rules related to private equity,6 especially in the wake of the 2020 SEC

1 Charles Elson, "The Quarterly Disclosure Conundrum," Directors & Boards, June 3, 2026,

available at:
https://www.directorsandboards.com/articles/governance/the-quarterly-disclosure-conundrum/.
2 Monica Singh, “Quarterly Reporting Works Very Well, Thank You,” CFA Institute, July 22, 2019, available at:
https://blogs.cfainstitute.org/marketintegrity/2019/07/22/quarterly-reporting-works-very-well-thank-you/.
3 “CFA Institute Survey Finds Investors Strongly Support Quarterly Reporting, Oppose Reducing Disclosure
Requirements,” CFA Institute, June 10, 2026, available at: https://www.cfainstitute.org/about/press-room/2026/quarterly-reporting-survey-2026.
4 Council of Institutional Investors Comment Letter (March 21, 2019), available at:
https://www.sec.gov/comments/s7-26-18/s72618-5189776-183593.pdf.
5 AFL-CIO Comment Letter (March 21, 2019), available at: https://www.sec.gov/comments/s7-26-18/s72618-
5177718-183526.pdf.
6 Americans for Financial Reform Education Fund, AFL-CIO, AFSCME, et al, Letter to Chairman Gary Gensler,
(July 6, 2021), available at: https://ourfinancialsecurity.org/wp-content/uploads/2021/07/Letter-to-SEC-re_-Private-
Equity-7.6.21.pdf.

Risk Alert,7 which highlighted the SEC’s findings of serious problems with private equity funds, including fund managers’ failure to make full and fair disclosure of conflicts of interest, charging improper fees and failure to implement policies to prevent staff from trading on material nonpublic information. We have endorsed strong standards of care required by the Investment Advisors Act; supported clear and consistent fee and expense reporting and permitting limited partners access to compliance deficiencies8; called for providing investors with necessary details on the fees, expenses,
returns and compliance records of private funds9; and urged finalizing the private funds disclosure rule.10
The need for increased private markets disclosure has become only more urgent given the U.S. Department of Labor’s proposed rule to encourage private equity access to 401(k) plans with $13.8 trillion11 in assets. Allowing private offerings to retail investors, including through self-directed retirement plans, while failing to pair this access with required public disclosures, will leave plan fiduciaries and vulnerable investors without the disclosures necessary to distinguish between good and
bad investments.
We appreciate the opportunity to share our views on the importance of keeping quarterly reporting rules. We urge the Commission to protect investors’ access to information and keep current
quarterly reporting disclosure requirements so as to meet the evolving needs of the investing community. The efficient and orderly operation of our markets depends on investors being able to make informed decisions, including receiving material information in a uniform and timely manner. If you have any questions, or need additional information, please do not hesitate to contact John Keenan
at jkeenan@afscme.org.
Sincerely,
/s/ Dalia R. Thornton
Dalia R. Thornton
Director
Department of Research and
Collective Bargaining Services

7 “Observations from Examinations of Investment Advisers Managing Private Funds,” SEC Office of Compliance
Inspections and Examinations, June 23, 2020, available at:
https://www.sec.gov/files/Private%20Fund%20Risk%20Alert_0.pdf.
8 AFSCME, AFT, CWA, NEA and SEIU Letter to Chairman Gary Gensler, (December 7, 2021), available at:
https://www.nea.org/sites/default/files/2021-12/Welcome%20Letter%20to%20SEC%20Chair%20-%20Public%20Sector%20Unions.pdf.
9 AFSCME Comment to SEC on Private Fund Advisers; Documentation of Registered Investment Adviser
Compliance Reviews (File No: S7-03-22), (April 25, 2022), available at: https://www.sec.gov/comments/s7-03-
22/s70322-20126516-287162.pdf.
10 Americans for Financial Reform Education Fund, AFL-CIO, AFSCME, et al, Letter to Chairman Gary Gensler,
(February 21, 2023), available at: https://ourfinancialsecurity.org/2-21-23-systemic-risk-letter-from-29-signers-to-
sec-on-finalizing-strong-rules-for-private-fund-advisers/.
11 “Quarterly Retirement Market Data, First Quarter 2026,” Investment Company Institute, June 18, 2026, available
at: https://www.ici.org/statistical-report/ret_26_q1.

Dan Mott — Jun 29, 2026
Subject: File No. S7-2026-15 From: Dan Mott I am against reducing the quarterly reporting requirements. History has proven that not all institutions are trustworthy. We need to hold individuals not corporations responsible for their actions. Thank you Dan Mott

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Daniel Heye Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Daniel Heye I want to see companies continue to submit quarterly reporting as well as forward guidance. I think it promotes transparency and I believe investors (owners of a publicly traded company) have the right to this information. One of the arguments for this proposal is that it would promote additional investment in companies. My understanding is that countries that have adopted this approach haven't seen significant change to the level of investment.

Daniel None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Daniel Retail here. We know what you’re doing. We’ll have our day and we’re keeping receipts. You think you’re slick and you may have a lot of us convinced but we are the people, you’re just renting them and when your house of cards fall, we’ll be celebrating your fall. MAGAs time is short.

Daniel Pouliot Retiree — Jun 29, 2026
Subject: File No. S7-2026-15 From: Daniel Pouliot Please retain the current quarterly reporting standard. Quarterly reporting provides timely information for investors and traders, with less chance

for manipulation and surprise.

Daphne Golliher — Jun 29, 2026
Subject: File No. S7-2026-15 From: Daphne Golliher As an investor, I am against this rule change. Investors should receive as much information as possible. If companies are not required to make quarterly reports, as they have been since the 1970s, there will be reduced timely information for investors. I am for quarterly reports and against this rule change to semi-annual reports.

David Arp — Jun 29, 2026
Subject: File No. S7-2026-15 From: David Arp I believe that companies should be required to submit quarterly reports. In this era of having massive computers that can look at figures and make adjustments instantaneously, there is no reason to go to semi-annual reports where the public has less knowledge. Additionally, some of these companies are the very same ones that build or participate in the use of data centers. So they want data to improve on their positions but want to deny the public a much smaller amount of data on which the public uses to make investments in their individual futures.

David M Trembley — Jun 29, 2026
Subject: File No. S7-2026-15 From: David M Trembley Make it monthly is what the public wants . Make it so.

David Schleicher — Jun 29, 2026
Subject: File No. S7-2026-15 From: David Schleicher As a long-time investor, I am against any changes in the current corporate public reporting requirements. Reducing the frequency of reporting will hurt small investors such as myself in favor of larger, corporate investors who have more ways to try to learn what is happening with a given company and its fortunes.

Deborah R Prudhomme — Jun 29, 2026
Subject: File No. S7-2026-15 From: Deborah R Prudhomme Extending the filing deadline by an additional quarter grants companies excess latitude in asset maneuvering and financial engineering, thereby exposing investors to unnecessary risk. Furthermore, timely and audited quarterly financial statements are a critical dependency not only for retail investors, but also for institutional capital managers, including employer pension plans and mutual funds.

Deborah Swauger Retired VP Finance for small furniture company — Jun 29, 2026
Subject: File No. S7-2026-15 From: Deborah Swauger - In today’s electronic, fast paced, information heavy world, companies should be easily able and willing to report earnings AT LEAST quarterly - I would push for MONTHLY reporting for even better transparency, not allowing companies to wait 6 months to report. Allowing 6 months is too much room for hiding issues and not letting investors know until it’s too late. BAD IDEA.

Denise L. — Jun 29, 2026
Subject: File No. S7-2026-15 From: Denise L. Dear SEC: I strongly urge you to continue with quarterly reporting to hold corporations and their CEOs accountable! We have experienced way too many leaders that have turned to unethical and/or illegal business practices which have ended in disasters in the past. We need to ensure that the quarterly reporting requirements remain in place! The Americans have far too many times suffered by poor judgement from CEOs! Thank you, Denise L.

Diana O. Retired state analyst — Jun 29, 2026
Subject: File No. S7-2026-15 From: Diana O. Please keep quarterly reporting mandatory. Our country has been reporting quarterly for over half a century. I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Allowing a half a year to go by before reporting only gives insiders greater opportunities while leaving the rest of us holding the proverbial empty bag. There is no good reason to change it now.

Diane Oconnor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Diane Oconnor Leave it alone! CEO'S need to be continually reminded how serious their signature means!

Diane Ostdiek — Jun 29, 2026
Subject: File No. S7-2026-15 From: Diane Ostdiek "Comments attached"

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donn j viviani — Jun 29, 2026
Subject: File No. S7-26-18 From: donn j viviani I am against this change in reporting. As investor with a portfolio that constitutes two thirds of mt net worth, I rely on information from quarterly reports to make investment decisions. Going to semi-annual reporting will increase the opportunity for insiders taking advantage of the average investor. Do not finalize this rule

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Dorothy Chambless — Jun 29, 2026
Subject: File No. S7-2026-15 From: Dorothy Chambless I'm a retired Montessori Teacher and I'm still learning and educating friends and family about what the American discussion should be to protect our future. We are losing transparency at a rapid pace and this is just another current Government Mafioso stab at our rights and development of what America must be. If the Mafia is not happy with the American way of developing what Humanity is, they should find themselves another place to make their own and stop destroying the progress we have made.

Ed Constantine President, Branchwork, LLC — Jun 29, 2026

Subject: File No. S7-2026-15 From: Ed Constantine I'm a serial entrepreneur, a US Citizen living in Canada, and a committed investor in US equities, limited partnerships, and startups. I manage my own investments, family and entrepreneurial. I'm an MIT grad (SM 90), and feel strongly about prudent analysis in investment decisions. I'm also a Motley Fool subscriber. Hearing about the idea of reducing SEC reporting from quarterly to semiannual startled me. In an age of stronger analytical tools and volatile markets, we most certainly don't need more speculation and less analysis. The semiannual proposal would be counterproductive. We'd become ever more beholden to the news cycle instead of the fact cycle. Please consider our feedback seriously. Semiannual reporting would change the character of public stocks to a much more speculative and news-cycle-driven investment category. Don't do it, please.

Edward T Wendt — Jun 29, 2026
Subject: File No. S7-2026-15 From: Edward T Wendt Please keep the quarterly reporting in effect and prosecute any ceo who has an infraction. The corporations need oversight.

Elizabeth Alexander — Jun 29, 2026
Subject: File No. S7-2026-15 From: Elizabeth Alexander As a retired RN, I need transparency and accountability from all the big companies that make our country great. My retirement depends on it. Please keep quarterly reporting required.

Fabian König — Jun 29, 2026
Subject: File No. S7-2026-15 From: Fabian König The proposal is very bad for the investment transparency. Allowing public companies to withhold critical financial information from its investors decreases the investors ability to make informed choices about their investments. This change would have the sole effect of making companies report bad news even later than they do now. Changing quaterly reports to semi-annualy is the WRONG CHOICE. If anything, a fair market requires more reporting of information, not less. The assumption that a public company, that operates for profit, would make reporting decisions that are focused on the benefit of their investors is misleading.

Fred Oliver Tax payer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Fred Oliver Accoutability is needed

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G Ayres — Jun 29, 2026
Subject: File No. S7-2026-15 From: G Ayres I am against reducing quarterly reporting to any measure less than quarterly reports. Transparency for equity holders should be preserved and less transparency would not only create FUD but also increase volatility. I am strongly against quarterly reports being taken away.

Gail B. Zilch — Jun 29, 2026

Subject: File No. S7-2026-15 From: Gail B. What a bad idea - fewer updates!?! - so bad news or bad decisions get a longer time to stay unnoticed?? And this is everybody's investments that are affected - a very bad idea!

Garrett Collins — Jun 29, 2026
Subject: File No. S7-2026-15 From: Garrett Collins I strongly oppose the proposal to let public companies drop quarterly Form 10-Q filings for optional semiannual Form 10-S reports. Under Securities Act Section 2(b) and Exchange Act Section 3(f), the Commission's explicit mandate is to protect investors and ensure market efficiency. This rule compromises that mission by directly reducing corporate transparency. Standardized public reports are an indispensable tool retail investors have to maintain a level playing field. Cutting mandatory reporting down to twice a year will create severe information asymmetry. While institutional managers can easily spend capital on alternative data channels, third-party research, and private collection networks to monitor corporate health during long gaps, everyday retail investors will be left completely blind. This creates an inherently unfair market that damages public trust. Combining two quarters into a single semiannual number also destroys financial granularity and hides business seasonality. The SEC notes that companies might still put out voluntary quarterly earnings releases, but these are a poor substitute. Voluntary updates are unstandardized, lack mandatory Inline XBRL tagging, and are merely furnished rather than filed. They do not require an independent public accountant review, which increases the risk that financial errors or manipulation go undetected. Six-month gaps in mandatory reporting delay investor and auditor oversight, allowing poor management choices or internal control failures to compound. This lack of timely feedback will cause corporate values to drift from reality and result in larger, higher-risk stock price jumps when companies eventually disclose their performance. The SEC must reject this rule and maintain mandatory quarterly reporting to protect the public

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Gary Buffkin Retired Steamfitter, investor,U.S. citizen,voter, taxpayer! — Jun 29, 2026
Subject: File No. S7-2026-15 From: Gary Buffkin Good morning, The U.S.A. has the best sysytem in the world kept that way by transparency. Quarterly reporting should be the minimum requirement to ensure continued success, No ifs, and, or buts! Pay to play, the average American does! Thank you.

Gary schuitema None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Gary schuitema Quarterly reporting is critical. Do not implement a travesty by removing the requirement.

Ged Cleary — Jun 29, 2026
Subject: File No. S7-2026-15 From: Ged Cleary Less information to interested parties only assists the unscrupulous. One who wishes to hide an issue does not want information leaking out to those outside the inner sanctum. Information shared in any disclosure can be massaged to convey any purpose but if management has a directive to be honest, accurate and impartial then that should at the very least, ensure clarity of information to owners. The more often this information is disclosed should keep everyone on their best behaviour.

Gerald Story — Jun 29, 2026
Subject: File No. S7-2026-15 From: Gerald Story Dear Secretary,I am writing as a retail investor to express my strong opposition to the proposed rule change under File Number S7-2026-15. This proposal, which allows public companies to replace quarterly financial reports with semiannual filings, will directly harm individual investors and damage market integrity. A fair marketplace relies on timely and equal access to information. Reducing the frequency of standardized reporting creates a dangerous six-month information blackout. While institutional investors have the resources to buy alternative data or gain private access to management, retail investors depend entirely on public SEC filings to make informed decisions. Passing this rule will widen the information gap and heavily disadvantage everyday market participants. Furthermore, less frequent data will cripple the price discovery process. Instead of steady market adjustments based on quarterly performance, investors will face extreme, unpredictable volatility twice a year when semiannual reports are finally released. Quarterly disclosures provide the essential oversight needed to hold corporate management accountable. Six months is simply too long for a company's financial health to remain unexamined by the public. I urge the Commission to protect retail investors, maintain market transparency, and reject this proposal

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Greg demars — Jun 29, 2026
Subject: File No. S7-2026-15 From: Greg demars I need more frequent updates to make sound financial decisions giving me an update after I've lost everything is unacceptable. Give me the same update politicians get when they get it, there insider trading is on point just ask Pelosi, her quick information made her millions while waiting for quarterly updates didn't afford me the same opportunity. Your Semiannual Reporting proposal is garbage.

Heather Davis — Jun 29, 2026
Subject: File No. S7-2026-15 From: Heather Davis Please continue to require quarterly reporting from companies.

Holly Given — Jun 29, 2026
Subject: File No. S7-2026-15 From: Holly Given I oppose this change away from quarterly reporting because it reduced transparency and limits information available to individual investors like myself. Please, keep the quarterly reporting requirement.

IN2MONEY P/L Licenced Estate Agent — Jun 29, 2026
Subject: File No. S7-2026-15 From: IN2MONEY P/L I support quarterly reporting remaining to inform investment decisions

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Individual — Jun 29, 2026
Subject: File No. S7-2026-15 From: Individual I want to continuing to receive quarterly reports.

Individual — Jun 29, 2026
Subject: File No. S7-2026-15 From: Individual Keep Quaterly reporting.

Jacqueline Rixen The Motley Fool Community — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jacqueline Rixen Common Guys, we all know reporting is a drag, but we also know watched behavior is better behavior. The only reason I'm aware of to reduce reporting is the time and expense involved. Well, that's part of being a public company. If companies don't want to do that, they should go private. They can't say they're big dogs but just sit on the porch.

Jade — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jade Theres enough crooked ultra wealthy people in the world. We want more regulation. NOT LESS.

James Engel — Jun 29, 2026
Subject: File No. S7-2026-15 From: James Engel Decreasing reporting to twice a year will make markets for more labile. Quarterly reporting is markedly favorable.

Janice DiRose, Esq. The Florida Bar — Jun 29, 2026
Subject: File No. S7-2026-15 From: Janice DiRose, Esq. Dear Secretary: I urge you not to scrap quarterly reporting. Have we not deregulated enough? I would think that since the SEC was created in the aftermath of the 1929 crash, it would want to move forward, not back. History repeats itself: 2001 Enron led to SOX and the derivatives-caused financial crisis of 2007-2008 led to Dodd-Frank. Yet here we are, seeking to decrease reporting thereby decreasing transparency for individual investors. Do your job! You know this is not the right thing to do so please do the right thing. Many people in this country are hurting and cannot afford to lose their 401(k)s, another greed mechanism that corporations were allowed to exploit in exchange for eliminating pensions. Some exchange. The reasoning behind this proposed move is faulty, unnecessary, and highly likely to cause significant harm. For example, if quarterly reporting is made voluntary, investors will be left comparing apples to oranges instead of apples to apples. Please do better! Sincerely, Janice DiRose, Esq.

Jared Riddle Concerned Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jared Riddle I oppose replacing quarterly reporting with semiannual reporting. Quarterly financial disclosures are foundational to transparent capital markets. Six months is too long — especially in today’s volatile economic environment — for investors to operate without standardized financial information. The compliance savings and long-term planning benefits of less frequent reporting do not justify the resulting loss of transparency and accountability. Individual investors in particular depend on timely, comparable disclosures to make informed decisions. Reducing reporting frequency would widen the information gap between insiders and retail investors, undermining market confidence and fairness. If the Commission’s goal is to reduce regulatory burden, the better path is simplifying what companies disclose — not how often they disclose it. I urge the Commission to reject this proposal.

Jarod DeWeese — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jarod DeWeese As an investor and professional with a portion of my income in the form of stock, it is absolutely vital that traded companies be transparent about their reports as frequent as possible so that Americans investing in companies have the most up to date information to make informed decisions about their investments

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Jeff Smith — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jeff Smith We need more transparency, not less.

Jeffrey Brown — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jeffrey Brown I count on updated company information each quarter to help in my investing for my future. Being an individual investor I cannot count on knowing what is going on with a company by accident. Moving the mandatory reporting to six months from three months increases the unknowns of a company, its operations, and financial status. The cost to the companies is minimal to the bottom line in comparison to the information being shared with real people who own a portion of the company. Being an owner I would receive updated and frequent reports on the company.

Jerry LAllwn Retired — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jerry LAllwn I'm opposed to the change from quarterly to semiannual reporting primarily because it reduces transparency for investors. The cost reduction is minuscule in comparison to the financial value and profit power of the companies involved. I personally will feel much less comfortable in investing in the market should the change be approved. Definitely will need to evaluate moving away from stocks to more secure investments. Definitely don't want to endure another investment collapse due to companies hiding losses until they've unloaded them on unsuspecting investors. Thank you for the opportunity to comment.

Joan Cowperthwaite N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Joan Cowperthwaite KEEP THE QUARTERLY TO KEEP IT CLEAN

Joe Neumann — Jun 29, 2026
Subject: File No. S7-2026-15 From: Joe Neumann I dont think corporate reporting should be limited to twice a year. I understand the possible cost savings that could result in that to corporations but I dont think it is worth those savings to leave stock holders with less information about a company they are invested in. I think it leaves the door open to stock price manipulation.

Joel Roth — Jun 29, 2026
Subject: File No. S7-2026-15 From: Joel Roth Transparency should be at the forefront. If public companies' reporting is hidden or goes dark, they're doing something wrong and or a coward. No if ands or buts.

Johanna Brandt Individual investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Johanna Brandt Dear SEC Commissioners, as an individual investor with 70% of my portfolio invested in US-based companies, I am writing to strongly oppose the proposed rule change allowing public companies to replace quarterly reporting with semiannual reporting on Form 10-S. Reducing the frequency of corporate reporting directly threatens market efficiency and individual shareholder rights in four critical ways: 1) Severe Loss of Transparency: Investing is ownership. When we own a piece of a business, we deserve regular, transparent communication. Taking reports away does not make anyone more patient; it simply leaves owners less informed while companies continue to operate, win or lose customers, and alter strategies every single day. 2) Increased Market Volatility: Less transparency does not eliminate uncertainty—it amplifies it. Reducing updates from four times a year to just two means that when information finally arrives, the corporate surprises will be larger, market reactions will be sharper, and stock volatility will significantly increase. 3) Heightened Risk of Insider Trading: Widening the information gap to six months creates a dangerous window for information asymmetry, giving corporate insiders an unfair advantage over Main Street investors who are kept in the dark. 4) Disproportionate Harm to Retail Investors: While institutional investors have direct access to management, individual investors - such as myself - rely entirely on public disclosures. In an era of AI and highly efficient disclosure tools, the compliance cost argument is weak. Taking away quarterly reports creates an unlevel playing field that actively harms individual shareholders. Fewer public reports will rarely create better-informed owners. I strongly request the Commission to protect individual investors and maintain the current, vital quarterly reporting framework. Thank you for your time and consideration. Sincerely, Johanna Brandt

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John Geisler — Jun 29, 2026
Subject: File No. S7-2026-15 From: John Geisler I want the quarterly transparency to company results as an individual investor with ~25 equities. I think it's imporant for companies to disclose results on a quarterly basis. Doing this twice a year is not enough.

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john gold CEO — Jun 29, 2026
Subject: File No. S7-2026-15 From: john gold Wrong direction. In the course of history, things are moving faster and faster; we should be moving to monthly reporting. The longer things go unreported, the more dramatic the swings. Those swings only enable insider information to be utilized to greater effect, to the detriment of people not on the inside. And the creation of a gambling mentality that is unmoured from the fundamentals. Increasing the risk of crashing an already unstable and overvalued market as more chaos is injected into the market. Also, with the amount of insider information/market manipulation being available to elected US government officials, extending the reporting period only encourages further market manipulation/exploitation. Creating an incentive to exploit the now-larger market swings, leading to even larger oscillations as effects compound.

John T. Compton, Director, ABC Foundation — Jun 29, 2026
Subject: File No. S7-2026-15 From: John T. Compton I spent many years on Wall Street as an analyst, an investment banker, and a bond trader. Markets thrive on information and transparency. The more you know about a company in real time, the better your ability to assess its financial health and potential. To abandon quarterly reporting---the gold standard---in favor of semi-annual reporting would assault and diminish these principles, making it much harder for investors to assess risk and allocate investment capital. The system works very well as it is. Why risk market turmoil and uncertainty? Why choose opacity over transparency? Why remove critical information from a robust market ecosystem? I urge the SEC to leave the reporting regulations as they are. It isn't broken, so there's no need to fix it.

JPRO Consulting Inc — Jun 29, 2026
Subject: File No. S7-2026-15 From: JPRO Consulting Inc I am appalled that you would even be considering making such a blatantly anti-consumer anti-retail change to the reporting rules. Transparency is crucial to free and fair markets and halving the transparency requirements is absolutely enabling the big players to get away with even more infractions than they already do. This must be stopped immediately.

Jps Artist — Jun 29, 2026
Subject: File No. S7-2026-15 From: Jps Disgraceful corrupt unlawful We see what you are doing

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Julia MCINTYRE Retired engineer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Julia MCINTYRE I am opposed to this regulation reducing financial reporting from four times a year to two times a year. Information is the lifeblood of the financial system. We need more information, not less.

Karen Fleet N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Karen Fleet I do not support the change to financial reporting. We cannot react as consumers until it is too late. Do not make this change!

Kathryn J Ricchio — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kathryn J Ricchio Quarterly reports are essential to keep everyone honest. Our country today is all about hiding what you can and making the rich get richer. I want accountability!

Kathy Haugan — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kathy Haugan Keep the quarterly reporting, remember Enron?!

KENNETH EGELAND N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: KENNETH EGELAND In today's environment, 6 months is a very long time to allow companies not to report their financial statements. So much can happen in a six month time period and I believe it would put investors financial futures at risk. I am not in favor of the new six month reporting proposal. Let's keep quarterly reporting for all companies. Thank you.

Kevin Conley Manager, Virginia Travels — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kevin Conley Please do not change the rules requiring public companies to regularly report to investors like me. Thank you!

Kevin Hanson — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kevin Hanson Allowing companies to release financial reports only semianually rather than quarterly would be unfair to investors. Transparent, frequent communication with investors should be standard.

KH — Jun 29, 2026
Subject: File No. S7-2026-15 From: KH Reducing the number of public-company reports from four times a year to just two would be a mistake. Investors, as partial owners of the business, deserve and require more transparency and information not less. The burden of producing the quarterly reports is not that significant, since well run companies have the data collection and processes in place already and they could also use AI to generate the reports. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

KPMG LLP — Jun 29, 2026
KPMG LLP Telephone +1 212 758 9700
Two Manhattan West Web www.us.kpmg.com
375 9th Avenue, 17th Floor
New York, N.Y. 10001-0102
June 29, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, D.C. 20549-1090
RE: File Number S7-2026-15; SEC Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
Dear Madam Secretary:
We appreciate the opportunity to respond to the Securities and Exchange Commission (SEC or Commission) request for comment on its proposed rule, Semiannual Reporting (the Proposal or Proposed
Rule). KPMG LLP supports the Commission's continued efforts to modernize the reporting framework and
promote capital formation, while continuing to protect investors and maintain orderly and efficient capital

markets. We recognize the importance of evaluating reporting requirements with a fresh lens to ensure
they remain appropriately calibrated to current market conditions and evolving stakeholder needs.
Specifically, we acknowledge the Proposal's benefits of permitting reporting companies to elect their
interim reporting frequency. We also believe it is important for the SEC to consider how changes to
reporting frequency interact with the current financial reporting ecosystem as a whole, including existing
governance structures, other regulatory requirements, and market transactions. Given the breadth of
current and anticipated rulemaking initiatives[1]
, the Commission should evaluate how these initiatives may
cumulatively interact with one another and the aggregate effect they may have on reporting companies if
adopted. The financial reporting system is the backbone to the capital markets and should continue to
provide reliable, transparent, and timely information to market participants and other stakeholders.
Financial information with these attributes supports a foundation that fosters investor protection, informed
capital allocation, and preservation of the overall integrity of the markets.
We encourage the SEC to continue its comprehensive review of Regulation S-K and consider
incorporating its review of existing interim disclosure requirements as part of these efforts. It is important
that the SEC continues to carry out its initiative to review interim disclosures by engaging with reporting
companies and other financial statement users. This would enable the Commission to determine the root
cause of underlying cost-benefit concerns of reporting companies with respect to interim reporting. That
is, is frequency of reporting a main concern, or is the volume of required and other disclosures on a
quarterly basis more concerning?[2]
1 See also, for example, SEC Concept Release: Foreign Private Issuer Eligibility, File Number S7-
2025-01, and SEC Proposed
Rule: Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies,
File Number S7-2026-18. We have submitted or intend to submit comment letters on such rulemaking.
2 See Quarterly Questions: Statement on the Proposed Amendments to Allow Semiannual Reporting and A Quarter for Your
Thoughts: Remarks at the Meeting of the SEC Investor Advisory Committee.
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We also encourage the SEC to continue its collaboration with other standard-setters and rule-making
authorities to develop an operable framework that is calibrated between various sets of requirements, as
we further describe herein.

Our observations and recommendations that follow are limited to those informed in our capacity as independent accountants and by our experience working with reporting companies, their management
teams, those charged with governance, investors, and underwriters. We believe our observations require
consideration by the SEC due to the potential impact on financial reporting and capital formation.

KPMG Observations and Recommendations

I. Financial reporting frequency is influenced by a variety of factors beyond Form 10-Q filing requirements. The frequency of financial reporting is embedded in a broader reporting ecosystem that extends beyond the SEC's requirements. It is driven by internal business needs, external obligations and investor expectations, among other factors. As a result, many reporting companies are likely to continue producing financial information on a quarterly, or more frequent basis, even if semiannual reporting is permitted for regulatory purposes. For example, reporting companies electing semiannual reporting frequency may need to continue to produce financial information quarterly to satisfy contractual obligations. We believe the Proposal may not, in all cases, meaningfully reduce the cost and complexity of interim reporting for many companies in practice. Costs that go beyond the creation of two additional Forms 10-Q per year may remain, which in turn would reduce the potential benefits of permitting optionality in interim reporting frequency.

II. Optionality in interim reporting frequency may introduce greater variation in the form, content, availability and reliability of financial information available in the capital markets. Optionality in interim reporting frequency – resulting in a mix of semiannual filers, quarterly filers, and
semiannual filers voluntarily disclosing information on a quarterly basis3 – may introduce increased diversity in the consistency and comparability of the form and content of financial information provided to the external marketplace. This could in turn result in greater reliance on alternative disclosure practices, such as Form 8-K, that are subject to different levels of assurance than Form 10-Q or Form 10-S. We believe clearly articulated requirements and guidance that provide comprehensive guardrails around the reporting of interim information and the level of auditor involvement would help preserve transparency and investor understanding.

III. Alignment with existing accounting, auditing, and regulatory frameworks is necessary for the operability of financial reporting requirements. The financial reporting system, including other SEC rules and regulations, U.S. Generally Accepted Accounting Principles (U.S. GAAP), IFRS® Accounting Standards, and standards promulgated by both the Public Company Accounting Oversight Board (PCAOB) and American Institute of Certified Public Accountants (AICPA), exists within a quarterly (or interim) reporting framework today. As changes are made to interim reporting requirements, it is important to consider how accounting, auditing and regulatory standards and requirements should be updated to maintain compatibility and reduce confusion for the sustained functionality of the financial reporting system.

3 The Proposal refers to these issuers leveraging other voluntary disclosure channels as 'hybrid reporters'.

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Clear and conformed rules and guidance will be critical to support consistent application and achieve the
intended objectives of the Proposed Rule. The following sections expand upon each of these

observations in greater detail, including their potential effects on reporting practices, capital markets participants, and the broader financial reporting system. We have also provided specific operational questions that supplement these thematic observations in Appendix A to this letter.

I. Financial reporting frequency is influenced by a variety of factors beyond Form 10-Q filing requirements

Reporting companies prepare timely interim financial information to address internal strategic planning, fulfill external stakeholder expectations and requirements, meet contractual obligations, and support governance processes. We believe the Commission should consider carefully weighing these and other influences over the frequency of financial reporting when assessing the potential cost and time savings the Proposal aims to address, including feedback received from reporting companies as part of the SEC's stakeholder outreach.

Strategic decision-making and governance and oversight

Decision-makers within reporting companies require timely financial information to evaluate performance, allocate capital and other resources, and execute strategic objectives. Financial reporting processes have been established to produce timely financial information to achieve these objectives, notwithstanding regulatory reporting requirements. A reporting entity's processes to create financial information for purposes outside of a Form 10-Q filing, and the frequency at which they produce such information, are unlikely to change significantly solely in light of a decision to report on a semiannual basis with the SEC. Rather, they are likely to continue to produce the information an entity needs to operate and conduct its business.

Similarly, boards of directors and their committees rely on periodic financial information to effectively monitor the performance of management and fulfill their responsibilities to shareholders. Even without a Form 10-Q, the type and frequency of financial information needed to fulfill a board's oversight and governance responsibilities is unlikely to change.

The production of a Form 10-Q is a separate and distinct output of these processes that support management and oversight functions. In addition, reporting companies have distinct processes designed specifically to produce required full financial statements and note disclosures required for a Form 10-Q filing. Beyond the cost savings associated with not preparing and filing Form 10-Q, we encourage the SEC to consider how the financial burdens of the interim reporting needs of a reporting company may be impacted, and the savings that may ultimately be realized in practice. To the extent an entity elects to continue to produce interim financial statements with notes or receive assurance over those financial statements from an audit firm, cost savings may be further reduced.

Investor and analyst information expectations

Investor expectations and capital market practices exist with a quarterly reporting paradigm in place. A change in standardized reporting frequency will likely reduce the consistency, comparability, and availability of information used by investors and analysts. Established practices and the needs of

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investors and other financial statement users are likely to continue to drive the frequency of financial information provided by reporting companies and may limit the extent to which the Proposal reduces interim reporting burdens.

Underwriter expectations and the comfort letter process

Extending the interim financial reporting period can also affect the level of comfort auditors are allowed to
provide in connection with registration statements and exempt offerings. We support the proposed amendments to Regulation S-X that simplify and streamline the age of financial statement requirements
for registration statements under Rule 3-01. However, for semiannual filers, existing auditing standards
would constrain the level of comfort auditors may provide over financial information included or incorporated by reference in offering documents for certain periods. Underwriters and financial intermediaries typically request comfort over a ‘change period’ (i.e. the period following the most recently
audited or reviewed fiscal period). Accountants are currently prohibited under PCAOB Auditing Standard
AS 6101, Letters for Underwriters and Certain Other Requesting Parties (AS 6101), from providing negative assurance during the change period if the most recent financial statements are aged 135 days
or more4. Without amending AS 6101 (and AICPA AU-C 9205), the level of comfort auditors may provide
135 days or more after fiscal period-end may not meet underwriter expectations. This may be accentuated when the change period does not closely align with a semiannual reporting cadence. In addition, 134 days or less does not align with the proposed revisions to the staleness dates under the
Proposal, or with the proposed revisions to staleness in the Registered Offering Reform proposal6
.
We recommend the SEC continue coordination with the PCAOB and the AICPA to reconsider auditing
standards governing comfort letters concurrently with the rulemaking process specific to the Proposal.

Compliance with other regulatory requirements

Internal control environments established to support informed and timely strategic decision-making also
support processes to comply with existing SEC rules and regulations. Many are necessary to prepare
financial statements in accordance with U.S. GAAP and comply with management’s internal control over
financial reporting (ICFR) obligations under Section 404(a) of the Sarbanes-Oxley Act of 2002 (SOX 404(a)). More broadly, processes and controls that are responsive to operational needs, as well as requirements across regulatory frameworks7, will continue to operate regardless of a reporting company’s

interim filing frequency.
We support the fresh lens approach assumed by the Commission in its rulemaking agenda; focusing on a
re-evaluation of the nature and extent of existing disclosure obligations may be helpful to the Commission
as it pursues its initiatives8 to reduce the burdens borne by reporting companies. Absent changes to those
4 See PCAOB AS 6101.47, requiring the auditor to have performed an annual audit or interim review on such financial information to
provide a comfort letter to an underwriter.
5 See AICPA AU-C 920.59.
6 See SEC Proposed Rule: Registered Offering Reform, File Number S7-2026-17.
7 For example, Disclosure Controls and Procedures (DCP) established by reporting companies to comply with obligations under
Sections 13(a) and 15(d) of the Securities Exchange Act of 1934 (the Exchange Act) to timely identify and accurately disclose
specified events and other material information on Current Reports on Form 8-K (Form 8-K) may also support elements of
recognition, measurement or other provisions in accounting for transactions under applicable U.S. GAAP.
8 See Statement on Reforming Regulation S-K.
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rules, regulations, and standards as part of a more comprehensive rationalization of interim disclosure
requirements, these processes and controls may remain when a reporting company elects to report on a
semiannual basis.
Quarterly reports currently serve to provide financial statement users with interim financial statements and
related disclosures prepared under a consistent framework. Form 8-K disclosure mechanisms are
currently intended to supplement9, as opposed to replace, these interim reporting requirements to provide
financial statement users with material, timely, event-driven transparency. While the Form 8-K disclosure
will continue to provide timely material information to users, we observe that reliance on these disclosures
is likely to increase absent information provided on a Form 10-Q each quarter. We encourage the SEC to
consider the role of Form 8-K in an environment with optional semiannual reporting and whether
amendments to the form and content of Form 8-K's disclosure obligations may be appropriate for the
Form to remain fit for purpose.
Finally, the Proposal acknowledges regulatory requirements for discrete industry sectors and specific
state laws requiring Form 10-Q or some other form of quarterly financial reporting. Unless

conforming
amendments to such industry- and state-specific regulations are made, we agree with the Commission's
observation that impacted reporting companies may continue filing quarterly reports on Form 10-Q and
therefore might be unable to benefit from potential cost savings of the Proposal.
Reporting obligations under contractual arrangements and internal business processes
Interim financial reporting may be required by contractual arrangements and needed for operational purposes. For example, lenders often require borrowers to maintain compliance with certain financial covenants based on quarterly financial information to provide visibility into the borrower's ability to service
the debt. Other arrangements, such as revenue contracts with customers, supplier arrangements, and
employee compensation incentives (e.g. sales commissions, bonuses), may also require metrics-based
reporting on a quarterly or more frequent basis. Certain contracts may leverage the quarterly reporting
framework by permitting reporting companies to use a timely filed Form 10-Q to satisfy the contractual
requirement for timely financial information. Contracts and other arrangements will continue to drive financial information processes on a quarterly, or more frequent, basis despite an option to report semiannually with the SEC. As such, reporting companies that wish to change the frequency of their interim reporting will need to consider contractual arrangements that require interim reporting on a different cadence.
For these reasons, we recommend the Commission carefully evaluate the feedback received from reporting companies regarding the effect the Proposal may have on existing financial reporting frequency
and processes. The reduction of compliance costs and regulatory burdens borne by reporting companies
electing semiannual reporting may be limited in circumstances where more frequent financial and operational reporting is necessary for a reporting company's continued business. Consideration of the
nature of these other factors may help inform the expected benefits of the Proposal to permit semiannual
reporting on Form 10-S and where those benefits are most likely to be realized, consistent with the Commission's objectives.
9 See Exchange Act Form 8-K Compliance and Disclosure Interpretations, Question 101.01 [April 2, 2008].
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II. Optionality in interim reporting frequency may introduce greater variation in the form,
content, and timing of financial information provided to the capital markets
Optionality in interim reporting frequency is likely to impact what and how information is provided to users
and may create inconsistency, even among peers. With that inconsistency, user reliance on

alternative
disclosure practices is also likely to increase. Therefore, it will be important to provide clear requirements
and guidance to ensure that the capital markets receive reliable, transparent, and timely financial information. A transparent framework for interim financial reporting, including comprehensive requirements and guidance on alternative disclosure practices, would help investors navigate the differences in company-to-company interim reporting practice including form, content, availability and the
level of auditor assurance provided, if any.

Comparability, consistency and the use of alternative disclosure practices

Comparability across industry peers will be impacted when reporting companies within the same sector
elect different interim reporting frequencies. Currently, investors and analysts evaluate performance using
structured periodic financial information prepared in conformity with U.S. GAAP, which is made available
relatively consistently across reporting companies. If different reporting companies elect to provide financial information on Form 10-Q, Form 10-S, and using a hybrid reporting model, investors and other
users will be forced to evaluate investments and make capital allocation decisions using information that
differs in frequency, form, and content.

Providing financial information on Form 8-K provides market participants with timely and material information important to the capital markets. However, the reliability, transparency, and timing of financial
information may vary significantly with increased optionality, due to a lack of presentation requirements
and no required level of assurance. In contrast, presentation and level of assurance requirements are
both currently standardized on Form 10-Q10
.

Increased periods between interim financial reporting could introduce incremental layers of judgment in
determining what constitutes a material event requiring disclosure between periodic filings. Because semiannual filers will have an increased timeframe between mandatory financial reporting, they may need
to assess what events are reported on Form 8-K given the absence of another mechanism, i.e. Form 10-
Q, to disclose that information. For example, an event (e.g. material weakness) that would have previously been disclosed on Form 10-Q in the normal course may now necessitate a Form 8-K filing to
disclose that information timely.

We encourage the SEC to consider the views raised by stakeholders and users of interim financial information as to how they may operate differently when reporting companies provide information through
different disclosure channels at different frequencies.

Auditor involvement and a potential ‘expectation gap’

We believe financial statement reviews performed by auditors in connection with current Form 10-Q requirements provide value to all users of financial statements. There are no auditor review requirements
10 ASC 270-10-45-20 requires SEC registrants to refer to Rules 10-01 and 8-03 of Regulation S-X for purposes of preparing interim

financial statements and notes in accordance with U.S. GAAP.
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in the Proposal for interim financial statements (and other financial information) provided through alternative disclosure channels (e.g. Form 8-K). As the Proposal acknowledges, earnings releases or
other financial information provided today on Item 2.02 of Form 8-K and other material disclosure releases provided today on Item 7.01 of Form 8-K are typically furnished, not filed, and are not subject to
auditor review under AS 4105. We expect that, under the model proposed, some reporting companies will
choose to obtain assurance over interim financial statements, while others will not. Whether assurance is
obtained may not be transparent to users of financial information that is provided on Form 8-K. The requirements to obtain assurance should be transparent to investors and other users of the financial statements in an environment with increased diversity in disclosure practices.
We encourage the SEC to provide clear requirements and guidance as to whether reporting companies
are required to obtain assurance if they present complete condensed interim financial statements with
notes on a Form 8-K and differentiate if those requirements only pertain to Forms 8-K filed (rather than
those furnished). To support investor protections in a dynamic reporting environment, we believe clarity
would provide decision useful information to users and help mitigate ‘expectation gaps’ regarding the level
of assurance associated with the information provided to those users.
III. Alignment with existing accounting, auditing and regulatory frameworks is necessary for the operability of financial reporting requirements
As the Proposal acknowledges, we agree that alignment among SEC rules and regulations, U.S. GAAP,
and PCAOB auditing standards (as well as AICPA auditing standards) will be integral to the operability
and security of investor protections in an optional semiannual reporting framework.
U.S. GAAP and interaction with the FASB Codification
The interim reporting framework for reporting companies is currently governed by Rule 10-01 of Regulation S-X and ASC Topic 270, Interim Reporting (Topic 270). Should the Commission move forward
with the Proposal as currently written, we believe that coordination with the FASB to adopt conforming
amendments to Topic 27011, as well as various other accounting topics, would be necessary for the operability of the Proposed Rule.
Topic 270 is designed as an update-focused model. For example, Topic 270 contemplates that interim
disclosures are primarily intended to explain material changes since the last annual reporting date

and
that entities are not required to repeat information previously reported unless necessary for an understanding of the current interim period. At the same time, certain required interim disclosures exist
that do not follow the principle of an update-focused model.
Considering the existing interim disclosure requirements under Rule 10-01 and Topic 270 and how disclosure practices evolved over time, the volume of disclosures made in interim reporting is large. The
preparation of interim disclosures by reporting companies consumes resources and is costly. The volume
of interim disclosures reduces their effectiveness for users who need to sift through to determine what
updates are material. We therefore suggest that the SEC continue to consider whether disclosure volume
11 For example, ASC 270-10-50-10 requires note disclosure in the annual financial statements over disposals and other unusual
items, the aggregate effect of year-end adjustments, and the effect of accounting changes that are material to fourth quarter results
in the absence of separate fourth quarter financial statements.
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has a greater impact on the interim reporting concerns outlined in the Proposal than frequency of reporting. Focusing disclosure requirements on the principle of an update-focused model could provide
relief to reporting companies while maintaining investor protection through the provision of material updates.
By way of further example, certain accounting topics within the FASB Codification have either incorporated quarterly mechanics12 into their respective Implementation Guidance and Illustration subsections or reference explicit recognition, presentation or disclosure13 guidance for interim financial
statements.
Additionally, U.S. GAAP and IFRS® Accounting Standards require that financial statements, including
interim statements, include note disclosures to comply with the respective framework. As such, auditors
cannot perform applicable review procedures over statements that do not include the required notes and
reach a conclusion that the statements do not require material modifications. As such, auditors are not
able to perform such procedures on information that is included in an earnings release, unless that information is in the form of a complete set of interim financial statements with notes. The SEC should
consider whether an alternative reporting framework would enable auditors to provide assurance over
interim information, for the benefit of all stakeholders.

While the examples we cite may not be exhaustive, the Commission may at a minimum wish to consider
whether additional guidance around semiannual reporting for certain accounting areas could help eliminate potential confusion and reinforce how this update-focused disclosure model operates when interim reporting occurs less frequently. This could be accomplished as part of a more comprehensive
review of existing interim disclosure requirements we suggest previously.

Auditing standards and capital markets practices

To perform a review of interim financial statements, paragraph 16 of AS 4105 indicates that the accountant should apply analytical procedures to specified quarter-to-date and year-to-date periods, certain of which would not be disclosed on Form 10-S. We believe that conforming amendments to AS
4105 would be necessary to redefine what analytical procedures are required for semiannual filers. Also,
as previously discussed, conforming amendments to AS 6101 (and AU-C 920) may be necessary to avoid
delays in capital raising efforts when auditors provide comfort letters to underwriters. Should the Commission move forward with the Proposal as currently written, we believe that coordination with the
PCAOB and AICPA would be necessary for the operability of the Proposed Rule.

SOX 404(a) disciplines and SEC framework

Reporting companies electing to be semiannual filers under the Proposal will experience reduced frequency and fewer feedback cycles for period-end controls (i.e. controls that were re-designed to operate on a semiannual basis). Because of longer intervals between control observations, deficient controls may go undetected for a greater portion of the year and expose reporting companies to increased levels of detection and aggregation risks. Further, reporting companies may have limited

12 See ASC Topic 740, Income Taxes, ASC Topic 260, Earnings Per Share.

13 See ASC Topic 280, Segment Reporting, ASC Topic 250, Accounting Changes and Error Corrections, ASC Topic 810,
Consolidation, and ASC Topic 815, Derivatives and Hedging.

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opportunities to design, implement and test remediated controls, or to demonstrate sustained operating
effectiveness. Misstatements arising from such control deficiencies may remain undetected for longer
periods, allowing these misstatements to accumulate and potentially result in larger misstatements when
ultimately identified. If the Proposal is adopted as currently written, we recommend the Commission update current staff guidance14 on application of ICFR disciplines to support SOX 404(a) and Item 308
compliance under the semiannual reporting option.

The Proposal also introduces certain requirements related to the voluntary disclosures of quarterly financial information for semiannual filers, mechanics of electing reporting frequency, presentation of comparative period information, and acquisitions, among other items. We see certain opportunities

to
provide clarifications that would enable reporting companies to effectively comply with the requirements of
the Proposal if adopted as currently written, and for other relevant stakeholders to have a better understanding of the final regulatory requirements. We have elaborated upon these within Appendix A.
They are intended to supplement our recommendations that the Commission consider where further amendments to Regulation S-X and coordination with other standard-setters and rule-making authorities
may be necessary for the operability of the Proposed Rule.
* * * * * * * * *
We appreciate the opportunity to comment on the Proposed Rule. We support the Commission's objective to evaluate the effectiveness of the periodic reporting framework and encourage careful consideration of the potential impacts on reporting company operations, financial statement user needs,
and the broader financial reporting ecosystem. Consideration of how changes to reporting frequency interact with existing reporting practices, capital markets dynamics, and the professional and regulatory
frameworks that currently produce reliable, transparent, and timely information and support high-quality
financial reporting will be important in evaluating the overall effects of the Proposal.
If you have any questions regarding our comments or further information included in this letter, please do
not hesitate to contact Angela Storm at astorm@kpmg.com or Timothy Brown at tdbrown@kpmg.com.
Sincerely,
KPMG LLP
14 See prior staff views on Management's Reporting on Internal Control Over Financial Reporting, Management's Report on Internal
Control Over Financial Reporting and Certification of Disclosure in Exchange Act Periodic Reports, and Division of Corporation
Finance: Sarbanes-Oxley Act of 2002 – Frequently Asked Questions.
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Appendix A
We submit the following implementation questions and considerations that we have identified to date, if
the Commission were to adopt the Proposed Rule as currently written. These questions primarily relate to
the mechanics and implications of electing to be a semiannual filer, as well as the consequences of switching interim filing frequency in subsequent fiscal periods. While this is not necessarily an exhaustive
list of opportunities to provide clarifying guidance associated with adopting the Proposed Rule, it reinforces our recommendations to continue collaboration and engagement with other standard-setters
and rulemaking authorities, including within the SEC. Such clarifications may mitigate the potential for
unintended consequences, reduce the likelihood of implementation complexities, and address other uncertainties if the Proposal were adopted as currently written.
No. Relevant

Question
framework
Core Financial Reporting Requirements (Regulation S-X / S-K)
1 Regulation S-X Rule
10-01
If a semiannual filer voluntarily includes quarterly financial information on Form 10-S as permitted under the Proposal, is the reporting company also required to report comparative period financial information on a quarterly basis?
2 Regulation S-X Rule
10-01, AS 4105
If a semiannual filer voluntarily includes quarterly financial information on Form 10-S (i.e. Q1 and/or Q2 of the fiscal year) of the first semiannual period of the fiscal year, is the reporting company required to include quarterly information on Form 10-K (i.e. either Q3 and/or Q4 of the fiscal year) for the fiscal year's second semiannual period? If so, would the voluntarily disclosed quarterly information filed on Form 10-K also require AS 4105 review by an independent accountant?
3 Regulation S-X
Rules 3-01, 3-02, 3-
20; Regulation S-K
Item 302
If a semiannual filer voluntarily includes quarterly financial information on Form 10-S as permitted under the Proposal, is the reporting company required to make required Article 3 disclosures for retrospective changes recorded in the voluntarily disclosed quarters?
Transactions Reporting (Regulation S-X Rule 3-05)
4 Regulation S-X Rule
3-05
• Under Rule 3-05, which historical financial statements should a reporting company that acquires a significant business (the acquiree) present on Form 8-K or in a registration statement if the acquiree elected a different interim reporting frequency than the interim reporting frequency of the acquirer? Would this depend on significance?
• What interim reporting frequency may be elected for an acquiree that is not a reporting company? Would this depend on significance?
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Financial Statement Presentation and Review Considerations
6 AS 4105 • If a reporting company includes a complete set of condensed quarterly financial statements and notes that are compliant with Rule 10-01 and Topic 270 on a Form 8-K that is filed, are such financial statements required to be

reviewed by an independent accountant, subject to AS
4105?
• What if the same Form 8-K is furnished rather than filed?
7 AS 6101, AS 4105 If a reporting company voluntarily files a complete set of
condensed quarterly financial statements and notes that are
compliant with Rule 10-01 and Topic 270 in a Securities or
Exchange Act registration statement, are such financial
statements required to be reviewed by an independent
accountant, subject to AS 4105?
Election and Reporting Mechanics
8 Check the box
mechanics
The Proposal permits a reporting company to elect its interim
reporting frequency when it files its annual Form 10-K. The
Proposal also allows for corrective amendments to erroneous
elections up until the Form 10-Q due date. Depending on filer
status, reporting companies will have varying levels of
knowledge regarding Q1 financial performance when Form
10-K is due and will know Q1 financial performance by the
Form 10-Q due date.
• Does the proposed timing of electing quarterly or
semiannual reporting provide reporting companies with
opportunities to either hide or delay disclosure of poor Q1
financial results within a fiscal year's first semiannual
period on Form 10-S?
• What monitoring and/or enforcement protocols has the
Commission considered to protect the capital markets
from such scenarios?
9 Check the box
mechanics
Would a company that has yet to file an Exchange Act report
make its initial election to use semiannual reporting when it
submits a registration statement for confidential review, upon
the first public filing of the registration statement or when such
registration statement is effective?
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Kristian Jaeger — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kristian Jaeger Hello, please do not move away from quarterly reporting. A lot of individual investors, like myself, depend on this data to make informed decisions! Thank you for your consideration.

Kristy Kaiser — Jun 29, 2026
Subject: File No. S7-2026-15 From: Kristy Kaiser I think this is a bad change for several reasons. A six month period allows fraud to go unnoticed. My wealth managers will have far less information to

go on, potentially losing me money. Less reports will be a cost savings. But will consumers or investors see that? And even if this change is "optional", I don't see how any companies wouldn't make the change

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L Perrone — Jun 29, 2026
Subject: File No. S7-2026-15 From: L Perrone My 48 year career in Finance between Banking Cash Management & Adjustment Research including Due To/ Due From issues, along with many years in Reinsurance Finance & Reporting on 40 companies exposed how critical it is to continue to report Quarterly for Fraud prevention & quicker restitutions of funds & an effective deterrent to corruption within the company! Quarterly reporting MUST remain if not changed to Monthly!

Larry Johnson — Jun 29, 2026
Subject: File No. S7-2026-15 From: Larry Johnson Keep the reporting.

Larry Stumpf Investor - retired sales manager — Jun 29, 2026
Subject: File No. S7-2026-15 From: Larry Stumpf I am opposed to this regulation change. It will do nothing to hurt the large institutional investors who can pick up the phone and get any information they need at any time. The small investors like myself believe companies should be transparent in their activity and reporting. Semi annual reports would allow too much time between reporting periods for important information to be neglected or ignored if not favorable to management or board members.

Laura Duvall Investment Consultant — Jun 29, 2026
Subject: File No. S7-2026-15 From: Laura Duvall Public companies should have complete transparency and continue to be required to report quarterly. As history shows, it hurt the individual investor when semi-annual reporting was allowed from 1955-1970. SEC, you have an obligation to uphold transparency for the individual investors. Please continue quarterly reporting.

LaurieNovetsky No professional affiliation — Jun 29, 2026
Subject: File No. S7-2026-15 From: LaurieNovetsky Do not censor our reporters ! Or the women on the VIEW! You will loose big audiences! It feels like you have been bought off by this government. You have lost our trust! Laurie Novetsky devoted viewer of 60 minutes & CNN.

Lee Johnson — Jun 29, 2026
Subject: File No. S7-2026-15 From: Lee Johnson We need accountability and transparency

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Leslie Austin — Jun 29, 2026
Subject: File No. S7-2026-15 From: Leslie Austin To the Securities and Exchange Commission: I

oppose the proposed rule allowing public companies to replace quarterly Form 10-Q reporting with semiannual reporting on new Form 10-S. I understand the stated goals: reducing compliance burdens, giving companies more flexibility, and reducing pressure around short-term quarterly results. Those are legitimate concerns. But the proposed remedy is too broad and would weaken one of the most important protections in the public markets: regular, standardized, mandatory disclosure available to all investors at the same time. Quarterly Form 10-Q reporting creates a common information floor. It gives ordinary investors, analysts, creditors, regulators, employees, and the public a recurring and comparable view of a company's financial condition. That public reporting discipline matters. It helps investors see trends before they become crises, compare companies on a consistent basis, and hold management accountable. Semiannual reporting would not mean companies disclose nothing for six months. Companies would still have material-event reporting obligations, and many companies might continue issuing earnings releases or voluntary updates. But that is not an adequate substitute for mandatory quarterly Form 10-Q reporting. Earnings releases are not the same as standardized SEC filings. Voluntary disclosures may be selective, less comparable, less complete, and less reliable. Companies facing bad news may have the greatest incentive to say less, not more. The optional nature of the proposal is also a weakness, not a safeguard. If companies with strong performance keep reporting quarterly while companies under pressure switch to semiannual reporting, investors will face an adverse-selection problem. The market may interpret reduced reporting as a warning sign, and ordinary investors may be left with less information precisely when more transparency is needed. I am also concerned about information inequality. Large institutional investors often have access to analysts, management calls, alternative data, and professional research tools. Ordinary investors rely much more heavily on public filings. Reducing mandatory public reporting would likely widen the gap between sophisticated market participants and everyone else. The proposal also assumes benefits that have not been proven. It is not clear that reducing quarterly reporting would meaningfully increase IPOs, keep companies public, or solve short-termism. Short-term pressure is real, but it is also driven by quarterly guidance, executive compensation, analyst expectations, and market culture. Weakening mandatory public disclosure may not solve those problems; it may simply reduce transparency. If the Commission believes Form 10-Q is too burdensome, it should consider targeted reforms instead: simplify duplicative requirements, scale requirements for smaller issuers where appropriate, discourage quarterly earnings guidance, or improve the usefulness of interim reporting. But the Commission should not allow broad replacement of quarterly public reporting with semiannual reporting. Public markets depend on public information. The burden of reporting must be weighed against the cost to investors when information becomes less frequent, less comparable, and less reliable. On balance, I believe the proposed rule would move the markets in the wrong direction. I urge the Commission to withdraw the proposal or substantially narrow it, and to preserve mandatory quarterly Form 10-Q reporting as the baseline for public companies. Respectfully, Leslie Austin

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Leslie Klug — Jun 29, 2026
Subject: File No. S7-2026-15 From: Leslie Klug Please reconsider this plan to permit companies to issue fewer reports per year. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Lillian Hadley None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Lillian Hadley I am a private individual who is relying on stock market investments to fund my retirement. I will be using these funds to pay for my assisted living facility, groceries, car insurance and payments, and medical care. It is essential that my stock

market investments have transparency so that I can make informed decisions regarding minimizing losses and hopefully maximizing returns. This is imperative for all retail investors, regardless of life circumstances. If my investments devalue significantly, then I run the risk of becoming reliant on government programs for subsidized housing, more medical care expenses, and government provided senior services. The cost of keeping SEC filings quarterly is minimal in comparison to the vast cost to the government to take care of the elderly population who lose their retirement savings and turn to the government for subsidized living. The quarterly reporting keeps the public eye on companies and helps keep the CEOs accountable to all investors. I watched in horror as the Enron scandal unfolded and have been extra vigilant in scrutinizing the financial information provided by the companies ever since. The quarterly reports are vital to keep companies transparent and the retail investors informed. Please keep the current reporting requirements and thresholds in place.

Linda Coop — Jun 29, 2026
Subject: File No. S7-2026-15 From: Linda Coop Please keep quarterly reporting. We do not want to wait 6 months to see how our investments are doing.

Linda Maisch — Jun 29, 2026
Subject: File No. S7-2026-15 From: Linda Maisch As an individual with private retirement holdings in the stock market, I find the proposed reduction in reporting (and accompanying lack of transparency) concerning. Quarterly reporting mandates a level of accountability that is not overly burdensome as quarterly reports to stockholders are commonplace. Therefore, this potential argument is false. As private citizens, we are dependent on the expertise of the SEC to ensure the protection of our interests and maintenance of fair and orderly markets. Given the volatility of the market and the growth of large conglomerates, reporting requirements should not be reduced. It is my opinion that transparency should be increased to ensure investors have the opportunity to make timely decisions regarding their holdings. Thank you.

Linda McAlister — Jun 29, 2026
Subject: File No. S7-2026-15 From: Linda McAlister With rapid changes in the markets, etc. waiting 6 months is too long. We rely on having current information,. Keep the reports quarterly!

Lisa Grewar — Jun 29, 2026
Subject: File No. S7-2026-15 From: Lisa Grewar I am against the proposed change from quarterly reporting to semi annual reporting as I feel it creates less transparency and more uncertainty. As a shareholder, we deserve regular, transparent communication to effectively keep us up to date on the businesses we own. In the age of AI, I think the cost of preparing quarterly reports should be minimal so this should not be a big factor.

Lisa Stanley Academic facilitator, Academic Enhancement Center, Oklahoma State University Athletics — Jun 29, 2026
Subject: File No. S7-2026-15 From: Lisa Stanley I am writing to request the SEC keep reporting quarterly. These are my investments and I have the right to see reports on a regular basis before

any surprises arise. I check my bank accounts daily. My investments weekly. Seeing reports only 2 times a year means things can be hidden and not able to be dealt with in a timely fashion. Moving it from quarterly to biannually is very suspicious. If anything, the SEC should be more transparent. As a former public education teacher and currently an academic facilitator at a major university athletic department, I am on top of the savings and investments I have worked hard to acquire. I expect transparency. DO NOT CHANGE FROM QUARTERLY REPORTING!! It only benefits fraud within the SEC.

Lori L Meetze Retired IT professional from Blue Cross Blue Shield of SC — Jun 29, 2026
Subject: File No. S7-2026-15 From: Lori L Meetze Lori Meetze Retired IT professional from BCBS of SC I am against bi-annual reporting. Quarterly is more transparent and less opportunistic for fraud. Actually, monthly reporting would be more transparent. As someone who worked in IT in the insurance industry, we ran daily, weekly monthly, quarterly, and yearly reporting once the reports are set up in your software. It’s pretty easy to set out the process to automatically run. The only reason you wouldn’t want to report more often is to give you the opportunity to fudge the numbers.

Luke Grantham — Jun 29, 2026
Subject: File No. S7-2026-15 From: Luke Grantham Please do not allow this law to pass. As a retail investor I know bi-annual reporting will obscure transparency for myself and many others. I make a motion to make reporting more frequent, 6x a year. We need more transparency. More reporting, not less.

Luke Ture N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Luke Ture The 10-Q is important to investors to provide us the information we need to make smart decisions. The quarterly information helps keep companies accountable to their promises and accountable to shareholders. The information shareholders need is in the 10-Q and quarterly reports is the right amount of time to share the financial information. Please don't do away with these reports. Please don't change this, that would be the wrong move to make for our country. This is the best way for us to continue to do well through the businesses we own a part of. Please please do not make this change to take away 10-Qs. Thank you.

Marilyn Orr None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Marilyn Orr The SEC was established to protect investors. This propsed rule, S7-2026-15, would NOT protect an investor. It would enable company executives and their cronies who have nefarious intentions. Please cancel S7-2026-15.

Marissa Hutton — Jun 29, 2026
Subject: File No. S7-2026-15 From: Marissa Hutton As an investor approaching retirement, I depend on timely, reliable financial information to protect my savings. Allowing public companies to move from quarterly to semiannual reporting would create a harmful information gap between insiders and ordinary shareholders. In fast-moving sectors like technology, waiting six months for verified financial data exposes investors to unnecessary risk. With modern tools and systems, maintaining quarterly

reporting is entirely feasible and remains essential for transparency, market discipline, and investor confidence. I urge the Commission to reject this proposal and preserve mandatory quarterly disclosures to protect retail investors.

Marjorie Spencer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Marjorie Spencer While there is an undisclosed serious drop in earnings; serious overleveraged impact, planned insider sell offs, the corporate and big investors have a heads up even though its not reported for six months and the small retail investor, usually relying on informed analysis which would invariably been affected by the 6mos delay, he will get burned. Keep the quarterly reports.

Mark Asman No profeesional affiliation — Jun 29, 2026
Subject: File No. S7-2026-15 From: Mark Asman I strongly object to the proposal to roll back reporting requirements from quarterly disclosures to semi-annual reports. We tried this before in the runup to the great depression of the 1930s. Individual investors like myself need more data, not less data. Less data makes it more difficult for individual investors like myself to do the kind of research required before investing or holding current investments and is, in my opinion, a step backward for the US capital markets. Mark Asman, CPA (Inactive), PHD(Accountancy)

Mark Garcia n/a — Jun 29, 2026
Subject: File No. S7-2026-15 From: Mark Garcia The companies would still do their quarterly financing and reporting internally. So there is no savings nor benefit to waiting. But the downside harm to the public can be huge because they would not have current information on the health of their investment in that company. Protect the public. Don't set them up for a fall. Continuing the quarterly reporting incentives companies to address problems asap, and not wait longer to fix them. If a company elects to go public and receive public investment, then it must adhere to best and fair practices that protect the public. If they don't want to, then they can not publicly trade their stocks and investments. Changes like these are all just more attempts to advantage corporations and disenfranchise investors. SEC should protect everyone, especially investors. Get the sunlight on the bad actors and poorly run, or poorly performing companies. Let the market do it's work. Don't allow the companies the ability to manipulate or hide the information.

Mark Schwartz — Jun 29, 2026
Subject: File No. S7-2026-15 From: Mark Schwartz I disapprove of this rule. And in this day and age more information sooner is better. Waiting on financials for a longer period of time put investors in bad shape.

Marsha Smith — Jun 29, 2026
Subject: File No. S7-2026-15 From: Marsha Smith I am opposed to switching to semiannual instead of quarterly reporting. I rely on the transparency provided by quarterly reports to make decisions on investing. It will be too easy for bad actors to mislead investors with only semiannual reports.

Mary Riley-Jacome — Jun 29, 2026
Subject: File No. S7-2026-15 From: Mary Riley-Jacome I am writing to urge the SEC to maintain quarterly reporting. Transparency is important to protect investors and this is not an undue burden on companies. Please protect investors by continuing quarterly reporting. Thank you!

Matt Denney The Motley Fool Community — Jun 29, 2026
Subject: File No. S7-2026-15 From: Matt Denney Please do not reduce the reporting requirements for companies to only 2 times per year. As an individual investor I feel this would harm my ability to make informed decisions about my investments. Thank you.

Melanie Vanlandingham — Jun 29, 2026
Subject: File No. S7-2026-15 From: Melanie Vanlandingham Keep reporting QUARTERLY. Technology shifts in the blink of an eye, with immediate global impact. Now more than ever, financial reporting at every level needs to follow it accordingly for personal, business, governmental, and global security. Today's world is all about more information, not less. Particularly where financial data is concerned! KEEP REPORTING QUARTERLY.

Michael Bembeneck — Jun 29, 2026
Subject: File No. S7-2026-15 From: Michael Bembeneck Retail investors are already at a significant advantage to institutional investors. Allowing semi-annual reporting only will make the disadvantages retail investors have even greater. This is not justified, there are many retail investors, especially ones that have been invested longer than a few years who have a long term investing focus. Respectfully submitted. Michael Bembeneck, P. Eng.

Michael Faust — Jun 29, 2026
Subject: File No. S7-2026-15 From: Michael Faust I understand that a proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! As a professional business broker for over 20 years, I recognize the importance of timely interim financial reporting. Quarterly reporting by public companies should remain the minimum.

Michael McCarroll — Jun 29, 2026
Subject: File No. S7-2026-15 From: Michael McCarroll Dear Sirs, I am opposed to this proposed rule. Less information makes it harder to track the behavior of companies and directly affects investment decisions. Maintain current requirements. Sincerely, Michael McCarroll

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Michal Trelski Retail Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Michal Trelski Re: File No. S7-2026-15 My name is Michal

Trelski, and I am an individual retail investor from Connecticut. I oppose allowing public companies to replace quarterly Form 10-Q reports with semiannual Form 10-S reports. I make investment decisions using public filings, not private calls with management. Quarterly reports give retail investors a regular, standardized view of revenue, cash, debt, dilution, and whether management is delivering on its promises. Six months is simply too long between complete financial updates. I understand that reporting carries costs, but the answer should be simplifying unnecessary requirements, not reducing the frequency of essential disclosures. Access to public capital comes with a duty of public transparency. Reporting less often does not eliminate risk. It transfers more of that risk to investors with the least access to information. Please retain mandatory quarterly reporting. Respectfully, Michal Trelski Individual Retail Investor New Britain, Connecticut

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Nathan Unterseher N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Nathan Unterseher A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Nghi Luu none — Jun 29, 2026
Subject: File No. S7-2026-15 From: Nghi Luu Hello, I believe this move away from quarterly reporting would be disastrous for retail investors. Less reporting requirements would create LESS transparency and allow for more insider dealings that could prove detrimental to investors. Please stop with making it easier for corporations to skirt regulatory oversight and allowing them to have more opportunities to hide poor business decisions from their investors. This is a terrible ideal.

Nick Kucirek Retired Government — Jun 29, 2026
Subject: File No. S7-2026-15 From: Nick Kucirek Respectfully, I am against semi annual reporting in this proposal and consider quarterly reporting to stay in place. Thank you

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No to bi annual reporting — Jun 29, 2026
Subject: File No. S7-2026-15 From: No to bi annual reporting Making reporting bi annual is stupid and removes transparency. It means insiders will be able to move with knowledge that won't be

public for 5 to 6 months. The SEC is a joke, you are meant to be helping retail, not hindering it.

Patricia Egenberger Retired teacher — Jun 29, 2026
Subject: File No. S7-2026-15 From: Patricia Egenberger I am opposed to changing the reporting. Because I think letting companies go dark for a long period of time makes it possible for more cheating and insider trading.

Paul Coop — Jun 29, 2026
Subject: File No. S7-2026-15 From: Paul Coop Please keep quarterly reporting. We do not want to wait 6 months to see how our investments are doing.

Paul Nawrocki — Jun 29, 2026
Subject: File No. S7-2026-15 From: Paul Nawrocki It is essential that quarterly reporting not be changed! It prevents a lot of illegal manipulation.

Paula Zitterkopf Concerned citizen — Jun 29, 2026
Subject: File No. S7-2026-15 From: Paula Zitterkopf With all the FRAUD being uncovered how this can even be a consideration is unfathomable! Make the laws TOUGHER! At the very least keep CEO’s accountable with quarterly reports

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Phillip J. Kortas — Jun 29, 2026
Subject: File No. S7-2026-15 From: Phillip J. Kortas I am opposed to the SEC's eliminating quarterly reporting. I think it is very important to have such information at hand AT LEAST on a quarterly basis. I am an active investor and rely on quarterly statements along with management commentary to make investment decisions.

Phyllis Attisano — Jun 29, 2026
Subject: File No. S7-2026-15 From: Phyllis Attisano I am vehemently against the proposal to change SEC reporting from quarterly to semi-annually. As a senior living on retirement savings, it's vitally important for me as an investor to be as informed as possible. I should not have to rely on 6 month old information for making investment decisions. Also the lack of transparency within that 6 month time period leaves a lot of room for market manipulation by Wall St. firms. Investors deserve better!

Ray Cowden None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Ray Cowden Thank You.

Richard Barish none; retired attorney — Jun 29, 2026
Subject: File No. S7-2026-15 From: Richard Barish Investors need the information provided by monthly reports. This rule would allow companies to hide problems for months. It would create uncertainty in the markets. It would favor those with insider information at the expense of other investors. Please reject this rule.

Richard Butler — Jun 29, 2026
Subject: File No. S7-2026-15 From: Richard Butler Comment now on the proposed Semiannual Reporting rule! Please do not change this present reporting structure! This current transparency and reporting requirements give' US' investors the necessary information to make the right decisions for our investments in a timely manner! To even consider this change would be a flagrant disregard for your constituents well being and protection of their hard earned financial $! DO NOT CHANGE Current policy!

Richard T. McRee 50 years as a Registered Architect — Jun 29, 2026
Subject: File No. S7-2026-15 From: Richard T. McRee KEEP QUARTERLY REPORTS. ... SHAME from OurYouth belongs to anyone who would undermine the frequent oversight of the scoundrels of corporation allowed to hide cowardly and unconstitutionally behind a paper-thin logo. ... There may be no greater BETRAYAL of OurFounders' aspirations for OurDemocracy and the potential of Individuals for common benefit to the people of OurCulture than the post WWII 1952 Patent Act that secretly pitted them against the powerful corporations, and the cunningly misnamed 2010 Citizens United that swamped Voters with the great secretive wealth of PACS - Political Action Committees.

RK Cradit — Jun 29, 2026
Subject: File No. S7-2026-15 From: RK Cradit I am writing to express my opposition to Proposed Rule S7-2026-15 which would allow companies to elect semiannual reporting, as opposed to the currently required quarterly reporting requirement. It is my assertion that quarterly reporting provides valuable information for individual investors like me when considering investment decisions. It is my hope that quarterly reporting continues to be the requirement.

Robert Barnier — Jun 29, 2026
Subject: File No. S7-2026-15 From: Robert Barnier I am against this proposed change as it foes not make sense as the current rull has not hindered the growth of the markets to unprecedented levels. There is no reason to change. Quarterly reports allow the public to stay informed. An extra 3 months to see what is happening in a company or sector could be disasterous .

Robert McClure Consulting Biologist - independent — Jun 29, 2026
Subject: File No. S7-2026-15 From: Robert McClure I urge the SEC to NOT approve this proposal as it is extremely important to the public that the transparency afforded by quarterly reporting be maintained. Without quarterly reporting, it will be much less clear to the public investment community and to those financial institutions representing that community what the activities of these companies is and allow them to respond to those activities. In order to provide fair opportunities, through

transparency, quarterly reporting should remain mandatory.

Rochelle Chase — Jun 29, 2026
Subject: File No. S7-2026-15 From: Rochelle Chase No flexibility should be given to publicly traded companies. They have the resources to be able to file and have been, so far. If they can't meet the demand, maybe they shouldn't be in business. A lot of the working class money is wrapped up in retirement investments. We don't want another Enron, right? I worry about the validity of this proposal and whose pockets are getting lined. Again, accountability, is at stake here and we should be demanding more as stakeholders not less.

Russell Chase — Jun 29, 2026
Subject: File No. S7-2026-15 From: Russell Chase As an individual stock investor if changed to a semiannual report it will be a lot harder to track all the information to analyze each stock. Keep it on a quarterly basis. Please do not change this.

Russell Lowell — Jun 29, 2026
Subject: File No. S7-2026-15 From: Russell Lowell This ruling, if passed, would continue in making these markets less and less fair for retail investors. Less visibility into revenue and cash burn, so companies can mismanage retail investor money, for longer, without telling anyone?! Less visibility into dilution and debt, which could be horrific for investors, and FAR less visibility into whether or not management is following up with their promises. This ruling would be an embarrassment to the American markets, and quite frankly, a joke.

Ruth Lynn Beasley — Jun 29, 2026
Subject: File No. S7-2026-15 From: Ruth Lynn Beasley My husband and I are both retired and live on a combination of Social Security benefits and funds from our various investments. We watch the stock market very closely as it is critical that we know precisely how our stock portfolio is doing on a frequent basis. We do not have large investments so every dollar counts as we plan necessary home improvements, potential purchases, and trips to visit family. Quarterly reporting is essential for us, so please do not go to a semiannual basis.

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sandra I doran — Jun 29, 2026
Subject: File No. S7-2026-15 From: sandra I doran Having seen much shady shite in my data center/telecom days, quarterly reports aren't nearly enough. 2x yearly is a recipe for rampant corruption. Wages have not kept up with COL and inflation. Telecom salaries for the "average" worker have not increased since the late 90s. C level compensation is out of control, lawmakers making money on illegal insider trading is out of control. The 98% want a shot at a decent life, not one of corporate servitude, drowning in insurance costs, unattainable homeownership, mounting federal debt that will be up to the 98% taxpayers to door the bill, not millionaires and billionaires nor corporations who benefit from the shady shite. Enough is enough. Keep quarterly reports.

Sara Collins — Jun 29, 2026
Subject: File No. S7-2026-15 From: Sara Collins Keep the reports quarterly!

Satyavrat Purohit None — Jun 29, 2026
Subject: File No. S7-2026-15 From: Satyavrat Purohit Please do not relax the rule to 6 months. It will never be for the better of investors especially small investors such as myself who already have less access to timely data. It can only encourage companies to hide poor performance leading to a greater likelihood of Enron like failures.

Saundra Holloway — Jun 29, 2026
Subject: File No. S7-2026-15 From: Saundra Holloway Please accept these comments in strong oppososition of the proposal to make quarterly financial reporting optional for public companies. Even as someone who does not have the financial means to invest in the stock market, I believe this change directly undermines the public's ability to hold corporations accountable. Corporate actions impact everyday workers, local communities, and the broader economic stability of our country—not just wealthy investors. Requiring companies to report their financials only twice a year instead of every three months creates a dangerous six-month window of darkness. This extended period makes it significantly easier for corporate mismanagement, financial instability, or outright deceptive practices to be hidden from public view, independent auditors, and journalists. When corporate scams or failures finally come to light after months of being concealed, it is the ordinary working-class people who lose their jobs and livelihoods while executives cash out. The SEC should be championing greater transparency and protection for the public, not reducing corporate oversight to save companies a compliance fee. I urge the Commission to reject Proposal S7-2026-15 and maintain the mandatory quarterly reporting framework. Subnitted for the public record, Saundra Holloway

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scott richardson none - private investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: scott richardson Dear SEC, ALthough I undersand the arguemnts for less frequent reporting, the need for investor transparency and information as the owner's of public companies far out weighs any burden on these companies. Their complaionce and accounting will only get easier with the added help of AI. Short term thinking is a decision of leadership, regardless of how informed they have to keep their owners. Please do not reduce the frequency or amount of informaiton we get as investors, it is vital to us and it makes the US market the most invetable in the world. Taking away information will put us closer to the information wall created in places like China, which to me, make it uninvestable. Thank you, Scot RIchardson

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sean kim Physician — Jun 29, 2026
Subject: File No. S7-2026-15 From: sean kim More information and transparency benefits individual investors ,and limit fraud and surprises in the market. In the age of A.I, more information is better than opaqueness into investments that we depend our retirement on.

Sheppard Gibson — Jun 29, 2026
Subject: File No. S7-2026-15 From: Sheppard Gibson Ending the requirement for quarterly reporting is a self-evidently horrible idea. Offering less accountability to corporations will continue, and increase, the undue economic and political power these companies hold. Keep quarterly reporting!

Sophia Badillo Senior HR Business Partner — Jun 29, 2026
Subject: File No. S7-2026-15 From: Sophia Badillo Hello, I oppose the proposed amendments that would allow public companies to replace quarterly reporting with semi-annual reporting. I submit this comment as an individual investor. Public companies have access to public capital. Regular public reporting is part of that bargain. All financial markets rely on timely information. Individual investors rely on quarterly reports because we do not have the same access to information available to institutional investors. If required reporting becomes less frequent, the information gap between ordinary investors and larger market participants will widen. A six-month reporting cycle is too long in modern markets. Investors should not have to wait half a year for financial statements from a public company. A company that seeks public capital should be prepared to report to the public on a quarterly basis. Quarterly reporting supports investor protection, market discipline and sound corporate governance. The public markets need more transparency, not less. I respectfully urge the Commission to not adopt the proposed semi-annual reporting framework. Thank you for the opportunity to comment on this proposal. Thank you, Sophia Badillo

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Sounak Das — Jun 29, 2026
Subject: File No. S7-2026-15 From: Sounak Das A majority of Americans have wide exposure to publicly-traded companies via their retirement portfolios. We deserve some level of accountability regarding the health and finances of our publically traded companies. We understand that this poses some burden on publically traded companies but it is not a burden without the potential upside of public, democratized funding; nor has it been a burden that stops companies from going public (see: all of the current IPOs, which are seeking to tap into that public money). If it were not economical and capital-producing, it wouldn't be done. I thoroughly reject the statement "Ultimately, this flexibility might reduce some of the burdens of being a public company and potentially influence a company’s decision to become or remain public." - we see evidence against this with the sheer volume of IPOs that we have historically and continue to see.

Stephen Byrd FinTech — Jun 29, 2026
Subject: File No. S7-2026-15 From: Stephen Byrd Do NOT do this. Changing reporting to semi-annually is not the way to go. The people (not corporations) need more help! Change requirements for reporting, but make it monthly or weekly, or daily. Hell, make it hourly. They're already tracking it, we already have real time tracking for money movement, we should be able to have real time tracking for this.

Stephen Teixeira — Jun 29, 2026
Subject: File No. S7-2026-15 From: Stephen Teixeira As an individual investor who has benefitted from the SEC's Regulation FD and its requirements, the proposed changes to company disclosure to allow semi-annual reporting by companies represents a complete 180-degree turn toward obfuscation. One of the beauties of the American markets is the ability for an individual to follow their

own vision for their portfolio, building for themselves a tool that addresses their needs and goals. Indispensable to that vision is the 10-Q. In an era of access-at-a-cost, the one tool that levels the playing field for the individual investor is the quarterly report, ensuring that all who invest have equal access to the material information. In short, the 10-Q is the most important tool for democratizing access to the information that moves markets and impacts the individual investor. Data from the UK's moves to less-frequent reporting show that reduced reporting did not drive corporate investment or long-term focus; in fact data shows that the factors impacting a company's focus on short-term vs. long-term to reside completely within the company - most typically executive compensation - rather than external factors like reporting requirements and schedules.

Susan H Weller N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Susan H Weller Comments attached Quarterly reports are vital to keep companies actions transparent. Corporate profits have soared in the past few years they have paid outrageous bonuses to their CEOs, board of trustees and lobbyists. As an investor I demand better accountability and transparency to maintain honesty in our companies which are publicly traded.

Tamara Cornett Personal Investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tamara Cornett Greetings, I respectfully disagree with allowing companies to only report semi-annually. I depend on quarterly reporting to make financial decisions and so does my broker and other friends who invest their hard earned savings. I employ you to do right by all the millions of people who depend on the money from their investments to pay their bills and be financially secure and not succumb to any business or politically pressure to move to semi-annually reporting! I am counting on you to protect the investors and in my opinion feel this would move people away from investing in companies and stock. I personally will consider other forms of investment if quarterly reporting is no longer required. Thank you for your careful consideration and support of the people who invest, Tamara

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Tammy Fehrer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tammy Fehrer In an age of AI and increasingly efficient disclosure tools, quarterly reports should remain the standard. Taking reports away doesn't make anyone more patient. It just makes everyone less informed.

Tammy Miller — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tammy Miller Please don’t stop quarterly reporting for banking institutions. They need to be held accountable for the safety of the public.

Taylor D Hanna the motley fool community — Jun 29, 2026
Subject: File No. S7-2026-15 From: Taylor D Hanna I want more frequent reporting from my investments' boards of directors rather than fewer reports. Quarterly reports are too infrequent. Given that my investments are in Stocks and Bonds of large corporations and US government instruments, I'd like to have reports of all actions that affect the future value of my positions.

Thomas A. Andreano — Jun 29, 2026
Subject: File No. S7-2026-15 From: Thomas A. Andreano Please retain quarterly reporting. As an individual investor, it is the only means of following the financial health of public companies the we, as individual investors, own a part of. Let's keep analytical information available. Changing the current system will cause market unrest, as it portends to a lack of transparency. We want to be able to check on the health of the companies that we own. Kind Regards Tom Andreano

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Thomas J Kerchner Small investor — Jun 29, 2026
Subject: File No. S7-2026-15 From: Thomas J Kerchner As a small investor I depend on having information that is available in a timely, transparent, and up to date manner, therefor I am opposed to doing away with quarterly reporting by the companies which I am supporting with my hard earned money...

Tom Lagona — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tom Lagona I am against this propised change. Retail investors, and the public in general, should be getting MORE visibility into markets and companies on a more regular basis. Delaying and slowing down the flow of information will make it harder to make timely, informed, decisions. With how advanced we are, technology-wise, and with AI models becoming more reliable and accurate, I see no reason for this proposed change. Companies can easily get out this information in a timely manner and should be required to do so to keep as much transparency as possible within our markets.

Tom Taylor retired — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tom Taylor Reduced information delivery sounds like an attempt to increase the number of uninformed, to establish an opportunity for enactment of changes without input or response from share holders ie to close the closet door and enjoy more secrecy. A rubber band effect like traffic on a freeway will be the result which causes far greater alarm (volatility)when delayed realization takes place

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Tristan Henderson — Jun 29, 2026
Subject: File No. S7-2026-15 From: Tristan Henderson Bi-annual reporting instead of quarterly is a terrible idea. I am invested in the US markets. As a private investor, (or quite frankly, any investor), quarterly reporting offers insights into a business' viability and performance that bi-annual reporting simply won't deliver. It will keep investors of all types in the dark. Tragically bad idea. Keep quarterly reporting and lets keep things as transparent as possible.

Valarie Cressman — Jun 29, 2026
Subject: File No. S7-2026-15 From: Valarie Cressman Please protect investors rights to know what they are investing in. Individual investors deserve more information not less. This is fair and healthy

for the economy and our country. As an investor, I am in complete opposition to semi annual reporting.

Valerie Green Motley Fool — Jun 29, 2026
Subject: File No. S7-2026-15 From: Valerie Green Semi annual reporting is NOT acceptable, with AI the reports should be monthly

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Vic Vince — Jun 29, 2026
Subject: File No. S7-2026-15 From: Vic Vince This proposal will lead to: -Less investor insight -Less retail engagement -Less accountability for public companies -Less transparency into company performance -Less visibility into debt, dilution, cash burn, and operational progress -Less ability for investors to make informed decisions I strongly oppose the proposed amendments that would allow public companies to move from quarterly reporting to semiannual reporting. Public companies receive the benefit of access to public capital markets. In exchange, investors should receive regular, standardized, and timely information about the companies they own. Quarterly reporting is one of the few tools that allows both retail and institutional investors to evaluate company performance on a consistent basis. Reducing required interim reporting from quarterly to semiannual would create longer periods where investors are left without updated financial information. This is especially harmful for retail investors, who do not have the same access to management, private channels, analysts, or institutional research as large market participants. Less frequent reporting would reduce visibility into important matters such as revenue trends, cash burn, debt levels, dilution, working capital, risk factors, and whether management is following through on prior statements and guidance. These are not minor details. They are core pieces of information investors need in order to make informed decisions. The proposal suggests that companies could choose the reporting frequency that best serves the company and its investors. I believe this creates the wrong incentive. A company may prefer less frequent reporting because it reduces scrutiny, reduces administrative burden, or gives management more time before having to disclose poor performance. That does not necessarily serve investors. Investors benefit from more transparency, not less. In modern markets, where information moves instantly and technology has made reporting and analysis easier than ever, reducing reporting frequency feels like a step backward. If anything, regulators should be encouraging greater transparency, better disclosure, and more frequent access to standardized information. Semiannual reporting would not create a fairer market. It would widen the information gap between companies and investors, and between institutional investors and retail investors. For these reasons, I respectfully urge the Commission not to adopt this proposal. Public companies should continue to provide quarterly reports so investors can make informed decisions based on timely, comparable, and legally filed information.

Vickie N/A — Jun 29, 2026
Subject: File No. S7-2026-15 From: Vickie It is the unconscionable that a federal agency which is supposed to be in the interest of citizens would reduce oversight of business' gains and losses which are tied to the financial stability of investors and especially retirees. I submit that semi-annual reporting be voted down and not implemented for the greater good of American citizens.

Victoria A Glickman Wife, Mother, Grandmother. Sister, Aunt, and Designer — Jun 29, 2026

Subject: File No. S7-2026-15 From: Victoria A Glickman Please keep disclosures quarterly!

Virginia Blanton Professor/University of Missouri-Kansas City — Jun 29, 2026
Subject: File No. S7-2026-15 From: Virginia Blanton Keep reporting quarterly, please! We need to know about gains/losses.

Virginia Hawn — Jun 29, 2026
Subject: File No. S7-2026-15 From: Virginia Hawn Keep all the billion and trillion dollar companies and smaller businesses accountable!!!!! If this goes what next!!

Virginia Selby Re tired legal assistant — Jun 29, 2026
Subject: File No. S7-2026-15 From: Virginia Selby These are usually prepared by an underling anyhow. There is way too much corruption in the world all ready - don't make it worse by not making them accountable on a quarterly basis.

Warren L Caulton Retired - Software Developer — Jun 29, 2026
Subject: File No. S7-2026-15 From: Warren L Caulton Please retain the quarterly filings. The market is more volatile, and the opportunity for trends to be missed grows when less data is collected. More transparency is better.

William Anderson Retired — Jun 29, 2026
Subject: File No. S7-2026-15 From: William Anderson Submit Comments on S7-2026-15 This legislation should not be passed. It does not favor keeping individual investors properly informed.

Zubair Syed — Jun 29, 2026
Subject: File No. S7-2026-15 From: Zubair Syed i believe less transparency doesn’t eliminate uncertainty. It increases it.

A. Brown Mom of 2 and investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: A. Brown The last thing America needs is less regulation of the stock market. Small time investors who rely most on investment income due to retirement etc in order to survive and support their families are the ones who will be hardest hit by this change. It is critical that earnings reporting remain quarterly. Sincerely, A. Brown. mom and investor, NJ

Adenia Wockenfuss Retired Real Estate Broker — Jun 28, 2026
Subject: File No. S7-2026-15 From: Adenia Wockenfuss I feel that reporting should continue four

times per year. Businesses are satisfied with the reporting. Only providing reports twice a year is just too long without the information

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Aileen Curfman — Jun 28, 2026
Subject: File No. S7-2026-15 From: Aileen Curfman, Individual Investor To the Securities and Exchange Commission: I strongly urge you to reject Rule S7-2026-15. This rule would be harmful for investors. With many investments, even quarterly reports are barely enough to follow changes that affect my investment decisions. Semiannual reporting would deprive me of more up-to-date information that makes it possible for me to fund my retirement wisely. This is particularly true for smaller and less well-known companies, which are often more volatile. The tendency for individual investors like me would be to stick to larger companies, discouraging the growth of smaller companies and undermining the free enterprise system which has been the basis of this nation's success. Companies are complaining that the quarterly reports create too much work. With the current automated accounting systems, the reports are designed in advance, and pulling new reports four times a year instead of twice a year adds very little work. The information in those reports is valuable to the company as well as to the investors, as it guides (or should guide) the company's financial decision making process. In short, semiannual reporting would benefit no one except for the few insiders who have first hand knowledge of a company's financial performance. It's bad for investors, bad for the economy, and it contradicts the principles of full disclosure and fairness in the marketplace. Please reject Rule S7-2026-15 and do not adopt it.

Al Werner Motley Fool community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Al Werner I'm commenting in the hopes that there is more transparency rather than less. Individual investors as well as institutional can only benefit from more information. The publicly held companies it seems would be less inclined to take short cuts and pursue detrimental actions if they knew they were being held accountable, which is only a good thing in the long term. Thank you for your time, Al Werner

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Alan Kernc — Jun 28, 2026
Subject: File No. S7-2026-15 From: Alan Kernc Keep quarterly reporting. Six months is way to long to keep silent.

Albert Tolbert Individual investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Albert Tolbert Please keep the reporting rules as they are now. More frequent reporting is in the best interest of us average investors.

Alethea Schroen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Alethea Schroen We deserve MORE transparency, not less. Our hard earned dollars are NOT being protected by this move....it is just another way our money can be stolen. We need laws for protecting the people.

Alicia Suso The Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Alicia Suso WE MUST KNOW. WE MUST NOT BE IN THE DARK. WE CANNOT TRUST THE UNKNOWN. WE WILL LOOSE FAITH IN ALL INVESTING!!!!!! PEOPLE STEAL, PEOPLE LIE, COMPANIES STEAL, COMPANIES LIE. WHY ARE THEY TRING TO HIDE ANYTHING?????? MANIPULATING DATA 2x A YEAR IS SO MUCH EASIER TO DO!!!!!! WOULD YOU WANT TO KNOW ONLY 2 TIMES A YEAR ABOUT ALL YOUR HARD EARNED MONEY???????? WOULD YOU INVEST MONEY WITH ANYONE WHO DIDN'T CALL YOU MORE THAN 2x IN A YEAR??????? WHAT PURPOSE COULD LESS TRANSPARENCY BE FOR…. HMMMM LET ME THINK….OH! SO NOBODY WATCHES WHAT YOU DO!!!!!!!!!!

Amy Stenoien — Jun 28, 2026
Subject: File No. S7-2026-15 From: Amy Stenoien I am writing as an individual investor who believes regular corporate financial reporting is an important part of maintaining fair, efficient, and transparent capital markets. While I understand the desire to reduce unnecessary regulatory burdens on public companies, I am concerned that reducing the frequency of required financial reporting could make it more difficult for investors to identify emerging risks and assess company performance in a timely manner. For many individual investors, quarterly reports provide one of the few standardized, comparable sources of financial information. Less frequent reporting could also increase information gaps between company insiders, large institutional investors with extensive research resources, and ordinary investors who rely primarily on public disclosures. Markets function best when all participants have access to timely and reliable information. Even more critically is the potential impact on financial sector stability. Longer periods between required disclosures is likely to increase uncertainty, potentially contributing to larger price swings when significant information is finally released. While less frequent reporting would not necessarily lead to fraud, timely disclosure can help investors identify problems earlier and strengthen accountability. I encourage the SEC to carefully balance the goal of reducing compliance costs with its core mission of protecting investors, maintaining fair and orderly markets, and promoting capital formation. Transparency is one of the foundations of investor confidence, and any changes to reporting requirements should preserve that principle.

Anne Fletcher — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anne Fletcher Public companies should continue to be required to submit quarterly reports. More frequent reporting protects the interests of small scale investors- ie the middle class. Plus, the expenses for filing reports when companies are already keeping financial records and reporting to their board are extremely modest. Changing to semi annual reports could increase fraud, decrease transparency, and overall funnel money away from the middle class to corporate insiders. Quarterly reports help support the American Dream.

Anne Zavadil — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anne Zavadil Keep Quarterly Reporting. Changing it between 1955 to 1970 didn't work. It certainly won't work now with the existing corruption. All investors need the quarterlies to make data supported decisions.

Anonymous — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anonymous Please maintain the quarterly reporting standards. We are already struggling and financially stressed. Losing a third of our savings is not acceptable. Countries with quarterly reports have greater returns, semiannual reports failed in the US. Why would we bring that back? Thank you for your consideration.

Anonymous — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anonymous The SEC must preserve quarterly reporting. One of the pillars of creating SEC after the stock market crash of 1929 was to protect investors. Eliminating quarterly reporting is ludicrous, as it does the very opposite of that. I will be watching the results of this vote very carefully.

Anonymous — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anonymous Do not allow this to pass.

Anonymous Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Anonymous Our retirement account is very important to us, we need to keep track of it so that we don't over draw from it. Waiting six months between reports is too long!!

Barbara Burke retired, small individual investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Barbara Burke I am writing as an individual investor to object to the Commission’s proposal to allow public companies to transition from quarterly reporting to semiannual reporting. Corporate insiders, executives, and institutional partners will possess continuous, real-time knowledge of a company’s operational and financial health. Allowing insiders to possess material, non-public information for half a year before mandatory public disclosure invites severe information asymmetry and increases the risk of undetected insider trading at the expense of retail investors. The voluntary, fragmented nature of this proposal will create an inconsistent disclosure landscape, making it difficult for everyday market participants to accurately evaluate equities on equal footing. Shifting to semiannual reporting offers relatively minor annual compliance savings for corporations. Sacrificing market transparency, investor confidence, and fair play for a negligible boost to corporate cost-cutting compromises the SEC's core mandate of protecting investors. I urge the Commission to reject this proposal and maintain mandatory quarterly reporting to ensure that the public markets remain transparent, fair, and equitable for all participants—not just corporate insiders.

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brenda concerned stakeholder — Jun 28, 2026
Subject: File No. S7-2026-15 From: brenda NO!!!!!!

Brian Popp — Jun 28, 2026

Subject: File No. S7-2026-15 From: Brian Popp I feel the more information I have on a company the better when considering stock purchases. I have not been investing very long but long enough to know timely information is very important. I do have a membership with Motley Fool investing, Schwab and Robinhood. All contribute a lot of investing knowledge, and all suggest more is better. Please do not limit the information available to me

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C Brad Robertson — Jun 28, 2026
Subject: File No. S7-2026-15 From: C Brad Robertson Having less knowledge isn't helpful in today's market. While I'm all for eliminating forward guidance, all the other data is crucial to my investing decisions.

C. L. Sexton — Jun 28, 2026
Subject: File No. S7-2026-15 From: C. L. Sexton Comments attached.

Carolyn Warren — Jun 28, 2026
Subject: File No. S7-2026-15 From: Carolyn Warren I really do believe in this day and age, that companies should be reporting regularly to their shareholders. An extended period between reports would give more time for rumours to take hold, mistakes to be covered up and may lead to more volatility in the markets.

Catherine Barista — Jun 28, 2026
Subject: File No. S7-2026-15 From: Catherine There's enough distortion of stocks with this current administration that letting the reigns looser is only going to lead to MORE CORRUPTION ON THE BACKS OF ALL THOSE NEEDING THEIR RETIREMENTS TO AFFORD LIVING. When something negative happens to a company and everyone other than insiders need to wait 6 months to hear about it while their stock actually plummets, as insiders get the scoop and sell off their shares multiplying that loss... only the wealthy will survive this. Our economy is already tanking under this corrupt administration. Keep reporting quarterly, for EVERYONE'S benefit.

Cecilia Cheng — Jun 28, 2026
Subject: File No. S7-2026-15 From: Cecilia Cheng Dear SEC, I am writing to express rejection at the notion reduced visibility of financial reporting is an improvement. Please reject proposed rule S7-2026-15. Cecilia Cheng

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Charles Gaiennie — Jun 28, 2026
Subject: File No. S7-2026-15 From: Charles Gaiennie As a business owner, I require my managers to report to me quarterly on the business's finances. As a stockholder, I expect to receive the same. Less transparency increases uncertainty. Reducing reporting requirements weakens the connection between companies and their owners. I believe that public companies should continue to report four times a year.

Charles Owen Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Charles Owen Need more transparency, not less. Trust in government policies and actions is already badly waning!

Charlie Wright — Jun 28, 2026
Subject: File No. S7-2026-15 From: Charlie Wright I manage my own investments and depend on regular quarterly reporting to stay informed. I am not wealthy enough to have any special access to the management of companies I invest in and so I rely on those quarterly reports. I also believe that fewer reports will produce less transparency and greater opportunity for corporate management to go off the rails of good governance.

Cheryl Boggs Savage — Jun 28, 2026
Subject: File No. S7-2026-15 From: Cheryl Boggs Savage Europe has semiannual reporting, as is reported to be being proposed here, by the US Securities and Exchange Commission. However, Europe's public company FinRept is "Principles Based,"" and their countries' leadership is far more participatively involved and invested in regulatory oversight of their financial markets. (And far less susceptible to their political favoritism being bought and paid for than ours is, by way of our fast and loose campaign finance permissiveness - we've basically LEGALIZED bribing our pols!) US Accounting is "Rules Based," with millions of them awarding Special Treatment allowances which allow the DEPARTURE FROM FOUNDATIONAL ACCOUNTING PRINCIPLES for certain transactions and industries. Again: millions of them! Quarterly reporting is therefore crucial in our case. As is far MORE regulatory oversight than our government is presently interested in, apparently. Therefore I view the SEC's reported present endeavor to undertake a reduction from 4 financial statement filings (3 forms 10-Q, for companies' quarters 1-3, and then their annual 10-K) to 2 as an imminent threat to the stability of our financial markets.

Chet Carey Individual Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Chet Carey Please retain quarterly 10-Q filings for publicly traded securities - please do not change Federal policy to allow only semi annual SEC filings by publicly traded companies - quarterly SEC filings supply average investors with more TIMELY information on which they can make more prudent investing decisions. Thank you

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Christine Venezia — Jun 28, 2026
Subject: File No. S7-2026-15 From: Christine Venezia Do not do this. The American public has already been robbed by the Trump administration.

Christopher Edmundson — Jun 28, 2026
Subject: File No. S7-2026-15 From: Christopher Edmundson As an individual investor with holdings across numerous public companies, I am strongly opposed to replacing quarterly reporting with a

semi-annual schedule. My investment strategy relies entirely on timely, transparent, and regular data to conduct thorough research, assess risk, and make informed portfolio decisions. Reducing the frequency of financial disclosures creates significant blind spots for retail investors. Shifting to a six-month reporting cycle drastically increases the gap between corporate insiders and everyday shareholders, leaving individual investors at a distinct disadvantage. A half-year is an eternity in today's fast-paced market. Waiting six months to learn about shifting material risks, capital allocation changes, or operational downturns severely hinders my ability to protect and manage my capital. For me, consistent and frequent transparency is a non-negotiable prerequisite for owning public equities. Without the regular cadence of quarterly reports, I cannot confidently maintain my positions or continue investing in public markets. I urge regulatory bodies and corporate boards to maintain the current quarterly standard to protect retail investor confidence and market integrity. Sincerely, Christopher Edmundson

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Christopher Haag — Jun 28, 2026
Subject: File No. S7-2026-15 From: Christopher Haag Business performance is a significant anchor is determining the value of a business. Over time business performance is not linear, so routine reporting on a quarterly basis allows individual investors to properly understand business trajectory for companies they are invested in The SEC has a responsibility to protect the interests of individual investors who invest their retirement savings into these companies and NOT to cater to the lobbying interests of various corporations. Effective companies are able to automate part of this reporting process anyhow, so any complaint of "burden" for quarterly reporting is bogus.

Cindy Edwards Citizen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Cindy Edwards Please keep quarterly reporting. There's enough that goes on behind the public's back and we find out too late. Keep the actions of companies in the sunshine so they will learn to have both to hide!

Collette J. — Jun 28, 2026
Subject: File No. S7-2026-15 From: Collette J. This proposal is a terrible idea, and hurts American investors. Retail investors need more reporting and more transparency from the companies they invest in, not less.

Concerned citizen None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Concerned citizen This rule would allow companies to go dark for 6 months. I oppose this rule on behalf of myself

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Dan Steavenson Maintenance Planner W. L. Gore & Associates — Jun 28, 2026
Subject: File No. S7-2026-15 From: Dan Steavenson Quarterly reporting needs to stay as the minimum requirement. I don't see how the newly proposed rule does anything to help protect investors which is what the SEC is there to do. There will be negligible cost savings for the company but they get the benefit of hiding their books for 6 months. To much can change in that amount of time, which is why quarterly was set as the original standard. Please don't gamble on our

retirements by letting struggling companies hide their books.

Daniel Thompson Engineering Manager — Jun 28, 2026
Subject: File No. S7-2026-15 From: Daniel Thompson Individual investors deserve more information, not less

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Danielle Sewer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Danielle Sewer The consumer deserves transparency from companies we buy from.

David Raidman — Jun 28, 2026
Subject: File No. S7-2026-15 From: David Raidman I do not support this proposal.

David Torrey — Jun 28, 2026
Subject: File No. S7-2026-15 From: David Torrey At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please continue to require publicly traded companies to report their financials on a quarterly basis. I understand why companies may want this. As an investor, I think this is a bad idea. Don't do it!

David Warren — Jun 28, 2026
Subject: File No. S7-2026-15 From: David Warren File No. S7-2026-15 I oppose the 6 mo. blackout reporting period. This constitutes double jeopardy for individual investors 1. Personal monitoring of market activity 2. Does not allow the invested individual to move portfolios or make safer accounting investments

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Deb Bacon — Jun 28, 2026

Subject: File No. S7-2026-23 From: Deb Bacon Public companies have reported their financial results every three months for over half a century. Please DON'T allow public companies to not release their financial results for six months at a time. This would be disastrous for all investors!

Debra Alzner, BA, Economics, Enterprise Data Architect — Jun 28, 2026
Subject: File No. S7-2026-15 From: Debra Alzner As an individual investor, I am opposed to reporting requirements changing from quarterly to semi-annually. In this day and age, information should be available in a more timely, not less timely manner. Data analytics are pervasive throughout companies. As an individual whose profession is in data analytics, it is unconscionable to me that we would provide people with less timely information when corporate executives are always clamoring for quicker access to information. Insiders already have an advantage and it is not appropriate for individual investors to be at even more of a disadvantage information wise by moving public reporting from quarterly to semi-annually. Companies still have to keep their General Ledger software up to date and they still have to brief their boards. So, the information is available and to keep the markets fair this information needs to be provided to ordinary investors including 401K, 403b, 457, IRA, 529, and other ordinary investors! Instead of making the information less timely, the SEC should be investigating how information can be made available even more timely than it already is. Technology exists for a reason. Leverage it!

Debra Martel — Jun 28, 2026
Subject: File No. S7-2026-15 From: Debra Martel Please keep reporting on quarterly earnings. Every investor, including the retail investor, should have access to quarterly reporting, which is key to making necessary financial decisions for current and future investments in their businesses, or for their personal portfolios. Reporting quarterly serves us all. Thank you, Debra Martel Retail Investor Newburyport Ma

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Deena Ackerman — Jun 28, 2026
Subject: File No. S7-2026-15 From: Deena Ackerman Quarterly reporting is a terrible idea. I rely on those reports to make sure my taxes are paid and my end of year planning is in order. It is not reasonable for me to place so much blind trust in my broker. I am small potatoes, and not where firms and brokers will focus their energy. A half-yearly "check-in" with me takes away one of my few planning tools. In this world where people like me must accumulate our own retirement security (largely through defined contributions and tax preferred savings vehicles), it is unfair and exploitative to leave us blindly trusting a firm and its (revolving) staff. I have always paid any tax on my investments out of current income to limit cash in the accounts and enforce additional savings. Will there simply be funds sent to IRS on my behalf without my having a chance to be part of that conversation? Will I have to start keeping cash in my accounts to avoid a quarterly sell-off (perhaps at the wrong time) because there will be no reporting to me? I am unsure how this will work without usurping some of my control over my own funds. Thank you for your attention. Please remember your regulatory role is ultimately to protect ordinary Americans.

Denise Beason Social Worker — Jun 28, 2026
Subject: File No. S7-2026-15 From: Denise Beason Denise Beason, social worker Quarterly reporting keeps us informed and making best decisions for ourselves as well as keeping

accountability of what is happening. My bank gives me monthly statements, and I can check anytime what is going on with my money. Only corruption wants to keep things hidden for 6 months!

Denise Cathlina Wildman — Jun 28, 2026
Subject: File No. S7-2026-15 From: Denise Cathlina Wildman I will NOT invest in a company that only does semi-annual reports. We live in a global economy that is often chaotic and changes quickly. Plus, companies are synergistic. What one does can quickly affect others. Example: A1 chips. Additionally leadership and their poor decisions in corporations can quickly destroy a company. Like leadership did to JCPenney. More fraud will take place and be harder to track. I support quarterly reporting to protect investors.

Dennis Sheline member — Jun 28, 2026
Subject: File No. S7-2026-15 From: Dennis Sheline I believe companies should report at least every quarter. I also believe it could be sooner. As an investor I need to know what the company has done and what it could be doing. why would I invest in something that I no nothing about. I already did that once and lost my shirt. No No do not extend the reporting periods. Thank you

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Derek Furbank — Jun 28, 2026
Subject: File No. S7-2026-15 From: Derek Furbank In my opinion the number of public-company reports should remain at four times a year. From both a corporate and investor standpoint, more information on business performance, finances and economic trends is better than less information. Companies need to review the all-around status of their business regularly so that both adverse and beneficial events can be addressed in a timely manner. Investors need the same information so that they can invest their savings confidently and potentially reduce any surprises resulting in greater volatility and loss of stock value. Only two corporate reporting periods per year would make this much harder.

Diana Frazier Miller — Jun 28, 2026
Subject: File No. S7-2026-15 From: Diana Frazier Miller I oppose this rule change. Many decades ago I was a corporate and securities lawyer. The standard of securities law was that investors should receive all relevant information to make informed decisions. It does not serve investors to make relevant information less readily available. The SEC should protect investors, not focus on making things easier for companies.

Diane Katlic Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Diane Katlic This is a horrible idea which will allow a basis for further distrust of our government's failure to protect individual investors. The SEC is supposed to be OUR watchdog not a supporter of non transparency!!!!

Dixie Arnold — Jun 28, 2026

Subject: File No. S7-2026-15 From: Dixie Arnold I am concerned about what I'm hearing about company reporting moving to semi annual instead of quarterly. Keeping reporting quarterly keeps companies honest and transparent, in an environment where we are seeing more and more corruption we need to keep corporations accountable. Please keep reporting requirements quarterly.

Drew Davis — Jun 28, 2026
Subject: File No. S7-2026-15 From: Drew Davis This is completely wrong-headed. Less transparency doesn't alleviate uncertainty, it increases it. In a world of AI, the cost of quarterly reports compared to semi-annual reports is negligible.

E. Henry — Jun 28, 2026
Subject: File No. S7-2026-15 From: E. Henry I am opposed to the rules change from quarterly reporting to semi-annual reporting. Transparency is critical to both large and small investors, but this rule change would especially affect small investors who lack other resources by which to judge the health of a particular company.

Ed Albano — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ed Albano Investors need constant and frequent information.

Ed Isenberg Owner, Shared Investments LLC — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ed Isenberg You want to reduce the number of public-company reports? Frankly, I'm against it. Keep them as they are.

Elbert Gesink — Jun 28, 2026
Subject: File No. S7-2026-15 From: Elbert Gesink Keep reporting quarterly financial reports!!

Elizabeth D Dolan — Jun 28, 2026
Subject: File No. S7-2026-15 From: Elizabeth D Dolan As an owner of corporate stocks, I believe this change will be to the detriment of investors by denying us access to timely information. Eliminating the requirement of quarterly reporting would only serve to extend further opportunities for the corruption inherent in trading on privileged information.

Ellen Buermeyer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ellen Buermeyer Keep investors & the public informed by keeping mandatory quarterly reporting!

Eugene Blue None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Eugene Blue Leave it alone. Don't change anything.

Frank J. Ginther — Jun 28, 2026
Subject: File No. S7-2026-15 From: Frank J. Ginther Most of my investing is done through an investment club. We frequently examine small companies. The quarterly reports are very important to the members.

Frank Keller — Jun 28, 2026
Subject: File No. S7-2026-15 From: Frank Keller Please keep quarterly reporting.

G. L. Gratton Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: G. L. Gratton Definitely continue to require quarterly reporting. With corporate insiders, wealthy investors, and government personnel acting on insider, confidential information with little or no penalties, and governmental actions taken to manipulate the stock market, regular investors must at least continue to get the benefit of quarterly reporting.

Gail Cheek The Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Gail Cheek I am writing to express my opposition to the proposed change to allow companies to elect to reduce the number of public-company reports from four times a year to just two. In my opinion, this is a mistake. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please do not allow companies to reduce transparent reporting to investors like myself.

Gerard A Hauser Jr Shareholder — Jun 28, 2026
Subject: File No. S7-2026-15 From: Gerard A Hauser Jr After much research and consideration, I'm writing to let you know that I'm a U.S. citizen and opposed to this suggested change in regulation.

Greg Miller Retail Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Greg Miller I have serious concerns regarding reducing the reporting requirements. One of the strengths of the current investment environment is the level of transparency for all investors which is supported by the quarterly reporting requirement. There is little, if any reason, to reduce the requirement. I hear cost reduction and such but given the heavy encroachment of AI into reporting the cost will come down. Possibly even allowing more frequent and deeper reporting and analysis by investors of all levels. There are too many examples of corporations fudging numbers and not being straight on their results. The continued pressure on CEOs to deliver on stock price versus corporate performance will cause more concern on data. The currency of data for investors is key, especially in an environment of meme investors and AI driven modeling. Moving to less frequent reporting only increase investment risk. Please do not reduce the

current reporting requirement.

Greg Wolf None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Greg Wolf WE NEED TO KEEP QUARTERLY REPORTING !!! Quarterly reporting is important to ALL investors !! Companies Need to be on a Short Leash !! Consumers/ Investors will Not get fair trades otherwise. KEEP REPORTING QUARTERLY !!!

H. Sue — Jun 28, 2026
Subject: File No. S7-2026-15 From: H. Sue I am in favor of continued quarterly reporting. The reasons why we have moved to quarterly reporting remain unchanged in my opinion, Thank you.

Harry Yates The Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Harry Yates Please DO NOT adapt the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! As stockholders of a company we have part ownership of that company. Reducing reporting requirements weakens the connection between companies and their owners.

Ignaz Gyulai — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ignaz Gyulai Reducing the reporting required of publicly traded companies is just plain Bad. The SEC exists to protect the public interest, not be an enabler of corporate confidentiality at the taxpayers expense. The requirements of public reporting for public trading are longstanding, beneficial to the public, and force disclosure by corporate entities to their stockholders. Reducing the requirements of quarterly reporting is such a bad idea that it defies belief. Only an administration fully colluding with the worst intentions of corporate America could have dreamt this up. You work for the people , not corporations - Do your damn job!

Individual — Jun 28, 2026
Subject: File No. S7-2026-15 From: Individual As an individual, I oppose the proposed changes to Quarterly reporting. Quarterly reporting reduces information asymmetry. Mandatory quarterly disclosure helps ensure that material financial information reaches all investors on the same timely schedule, reducing the advantage held by corporate insiders and sophisticated market participants. Extending the interval between required reports would widen that information gap and increase the likelihood that security prices are influenced by selective disclosures, rumors, or proprietary alternative data available only to a limited number of investors. Quarterly reporting enables meaningful trend analysis and risk monitoring. As an individual investor, I rely on quarterly financial statements to monitor a company's operating performance and identify emerging risks. Four reporting periods each year provide a much clearer picture of trends than only two. Semiannual reporting may delay the identification of important changes in revenue, profitability, working capital, leverage, or cash flow until those developments have already had a significant impact on company value. Semiannual reporting would create a significant disclosure gap under the current U.S. regulatory framework. Supporters of this proposal often cite jurisdictions such as the United Kingdom, Australia, or the European Union, where many companies report semiannually. However,

those jurisdictions generally operate under continuous disclosure regimes that require companies to promptly disclose all material information. The United States instead relies primarily on the specific reporting triggers contained in Form 8-K for disclosures between periodic reports. Simply extending the reporting interval to six months without adopting a comparable continuous disclosure framework would leave investors without timely access to material developments that do not trigger an 8-K filing. Important changes—such as deteriorating margins, declining sales trends, or worsening competitive conditions—could remain undisclosed for up to six months. This outcome would undermine investor protection and impair fair, orderly, and efficient markets. Quarterly reporting preserves comparability among companies. Because the proposal would allow companies to choose annually whether to report quarterly or semiannually, investors could face an inconsistent disclosure environment in which companies within the same industry report on different schedules. This would make it more difficult to compare financial performance, assess relative risks, and conduct meaningful fundamental analysis across competitors. Quarterly reporting supports informed investment decisions. Investors should have access to timely, comprehensive financial information when making decisions about buying, selling, or holding securities. Allowing companies to go as long as nine months between comprehensive financial reports would reduce transparency and make it more difficult for investors to evaluate a company's financial condition and operating performance. Quarterly reporting supports informed shareholder voting. Most public companies hold annual shareholder meetings during the spring. Under the current quarterly reporting system, first-quarter financial results are generally available before investors vote on director elections, executive compensation, auditor ratification, and shareholder proposals. Under a semiannual reporting system, many shareholders would instead be forced to cast these votes based on financial information that is already five or six months old, reducing the effectiveness of shareholder oversight. Quarterly reporting helps deter fraud and strengthens internal controls. More frequent reporting requires more frequent reconciliations, management reviews, audit committee oversight, and independent auditor review procedures. These recurring checkpoints increase the likelihood that accounting errors, internal control deficiencies, or fraudulent activities are identified and corrected sooner. Reducing the frequency of reporting could allow problems to remain undetected for longer periods. If the Commission's objective is to encourage companies to focus more on long-term performance rather than short-term earnings expectations, reducing historical financial reporting is not the appropriate solution. A more effective approach would be to discourage the widespread practice of issuing voluntary quarterly earnings guidance. Historical quarterly reports simply inform investors about what has already occurred. By contrast, quarterly earnings guidance encourages management to prioritize meeting short-term earnings targets, a practice that has been associated with earnings management, delayed research and development spending, end-of-quarter discounting, and other behaviors that may not serve shareholders' long-term interests. For these reasons, I respectfully urge the Commission to withdraw the proposed amendments and retain the existing quarterly reporting requirements under Form 10-Q. In my view, the available evidence does not support reducing reporting frequency, while the potential costs to investor protection, market transparency, price discovery, and market efficiency are significant. If the Commission wishes to encourage longer-term corporate decision-making, it should focus on policies addressing voluntary forward earnings guidance rather than reducing the frequency of historical financial reporting upon which investors depend.

J Fong — Jun 28, 2026
Subject: File No. S7-2026-15 From: J Fong I highly object to the the elimination of quarterly filings with the S7-2026-15 filing. Quarterly filings can be difficult enough; transparency and information in a timely manner are essential.

Jacqueline Zhou — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jacqueline Zhou While I understand the argument that semiannual reporting reduces the incentives of company executives to focus on quarterly, short-term returns, semiannual reporting does not adequately address the fundamental problem that publicly traded companies are incentivized to look toward the next report, whether quarterly or semiannual. However, semiannual reporting only risks obfuscation of company activities and finances, and it reduces transparency regarding investments. The current attempt to reduce amount of information given to investors does not solve any fundamental problems and only reduces trust and increases confusion in the market.

James Dean Small Business Owner — Jun 28, 2026
Subject: File No. S7-2026-15 From: James Dean To the Commission: I am writing to express my strong opposition to File No. S7-2026-15. As an individual investor managing a portfolio of both individual stocks and index funds, this proposal directly harms my ability to evaluate risk and allocate capital effectively. Cutting mandatory financial disclosures from quarterly to semiannual is a massive step backward for market transparency: A six-month data void is an eternity in modern markets. It leaves everyday investors completely in the dark while corporate insiders and institutional players leverage non-public data, eroding basic market fairness. To properly evaluate individual equities, I rely on timely, consistent quarter-over-quarter data to track operational execution, debt covenants, and shifting business fundamentals. Waiting half a year to spot corporate distress or operational drift is unacceptable. For my index holdings, reducing reporting frequency across a broad basket of underlying companies means prices will react violently to massive biannual data dumps rather than pricing in information incrementally. This artificial volatility undermines the stability individual investors rely on. The current quarterly framework ensures American markets remain the most liquid and trusted in the world. Reducing transparency only increases investor risk and raises the cost of capital. I urge the Commission to withdraw this proposal and maintain the current Form 10-Q reporting requirements.

James Kleen — Jun 28, 2026
Subject: File No. S7-2026-15 From: James Kleen I do not support the proposed rule change referenced in S7-2026-15. The potential for increased risk and fraud to investors substantially outweighs any benefits cited in support of extending the reporting frequency from quarterly to semi-annual (every six months). Reducing the frequency of required disclosures would weaken transparency and investor protections, which could ultimately harm market integrity and public confidence. I urge the Commission to retain the current quarterly reporting requirements.

James M. Collins — Jun 28, 2026
Subject: File No. S7-2026-15 From: James M. collins My name is Jim Collins. I retired in the fall of last year following thirty-eight years of public service. I sincerely hope that the SEC will NOT play games with the investments of the American people by modifying the quarterly reporting requirements that assure some level of transparency and accountability and help inform investment decisions. As a recent retiree, I've made my life course decisions based upon the knowledge that our investment system has appropriate transparency through mandated legal quarterly reporting that must be conducted under the authority of company executives. This reporting offers a level of accountability that contributes to my investment decisions. History has shown that lacking this

reporting negatively impacts on the prosperity of the market for the majority of Americans. As a public servant for thirty-eight years, I consistently saved toward a retirement that will allow me to continue to live in comfort and provide for my family. The accountability of quarterly reports has played a significant role in my investment decisions. These reports help moderate the risk that is inherent in all investment decisions. Now, in my retirement years, that accountability becomes even more critical to maintain the investments I have made and support the lifestyle that I have earned. The only interests served by halving the reporting frequency are the interests of the corporate elite who are the ones whose actions lead to the need for these rules in the first place. It makes no sense to lessen that requirement. The lives and livelihoods of millions of investors are at stake. Transparency and accountability are critical to the protections of our public investments. DO NOT CHANGE THE QUARTERLY REPORTING REQUIREMENT.

James Maurer — Jun 28, 2026
Subject: File No. S7-2026-15 From: James Maurer I think its a mistake also.

James Michael Mannion Independent Psychotherapist LCSW and Addictions Counselor CADC — Jun 28, 2026
Subject: File No. S7-2026-15 From: James Michael Mannion I agree with The Motley Fool Co-founder David Gardner that reducing transparency increases uncertainty and the corresponding risk of bigger surprises engendering sharper reactions thus volatility spikes. Meanwhile arguments in favor of reducing requirements towards merely Semiannual Reporting, including cost reduction and easing the pressures toward short-termism are debatable at best and otherwise highly suspect as less information cannot creates better leaders, owners, nor even regulators. In fact, in an age of AI and increasingly efficient disclosure tools, perhaps we should be increasing the frequency of disclosure and current business leaders should find pride in figuring out how to implement this ahead of regulations rather than looking to hide behind so called "burdensome" oversight.

James Rosin — Jun 28, 2026
Subject: File No. S7-2026-15 From: James Rosin Leave quarterly filings keep it fair. Keep it honest keep me informed.

Janice Lien — Jun 28, 2026
Subject: File No. S7-2026-15 From: Janice Lien you prefer we buy silver, gold or copper ? Quarterlies are essential - Investors have the right to know how company is managing. to cut back on information to ordinary investors, and select late June to announce this is patently unfair. going semiannual will lead to petitioning Congress. who does SEC think they work for ?

Jeannette Lin — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jeannette Lin Quarterly Reportings were established to keep companies report legally & keep them legit after ENRON Fiasco. Keep it SO

Jeff Fleming — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jeff Fleming I do not support this proposed change. The idea that giving me less information is better is insane. As an investor I need current and accurate information to make good investments. Things change very rapidly in today's world and it is only getting faster. This proposed change will weaken my ability to manage my investments in an effictive way. This rule should not pass.

Jeri Minford Individual investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jeri Minford Thank you for the opportunity to comment. My investing strategies depend on quarterly reports. To change that weakens my knowledge of markets and leads me to invest less. Keep the quarterlies!

Jesse Nobile Jesse Nobile — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jesse Nobile I have over 500k invested in the stock market. To me quarterly reporting makes the most sense and keeps me informed of what the companies I invest in are doing. I would be really at a loss without it. Please don't get rid of this important check and balance that keeps everyone safe.

Joan Keiser — Jun 28, 2026
Subject: File No. S7-2026-15 From: Joan Keiser Keep . quarterly reporting for all companies big and small to keep transparency for the purpose of financial management of all funds. Unfair to small businesses and non profits which uphold a chunk of our economic stability in the US and keep many families from deterioration. I have worked in yhe non profit world as a social worker and families ate already struggling. Let us not make things worse. Let us things as a equsl level . if transoarency. Thsnk you, Joan Keiser LCSW in Mechanicsville VA

Joan M Most none — Jun 28, 2026
Subject: File No. S7-2026-15 From: Joan M Most Please keep quarterly public company reporting. Thank you.

John Leo Farnan Retired Engineer — Jun 28, 2026
Subject: File No. S7-2026-15 From: John Leo Farnan My retirement savings is all I have to live on for the rest of my life. Social Security will not cover my bills. With all of the "legal" insider trading going on by elected officials and their families and friends, this just seems to me to be a blatant free for all to open that window to include many other well connected individuals. And who stands to lose here? People like me, who made everything they had without lying, cheating or stealing. If this goes through and things go south, those resposible be remembered.

John McKeague — Jun 28, 2026

Subject: File No. S7-2026-15 From: John McKeague Keep company reporting transparent and reduce fraud.

Jolene Self Retail Trader — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jolene Self Earnings are important to me because it allows me to make better decisions on the stocks I trade. By changing the quarterly requirement, you take away current information about a business.

Jonathan McGlumphy — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jonathan McGlumphy I do not agree with reducing the number of annual financial reports from four to two. More transparency in publicly traded companies is a good thing for the entire investment community.

Jorge M Cortes Retired Accountant — Jun 28, 2026
Subject: File No. S7-2026-15 From: Jorge M Cortes I am in disagreement with reducing the public reporting as it is imperative that public companies report to their owners as this keeps transparency. Reducing reporting requirements weakens the connection between companies and their owners.

Joseph Randall Lacey None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Joseph Randall Lacey I strongly oppose increasing the reporting time for public companies to six months. Shareholders are owners and NO owner of a business should only hear about their business every six months. There is already enough insider trading and market manipulation that most shareholders are at a disadvantage already. Please do not take away the quarterly reporting. All investors need the transparency of more frequent reporting.

Juhara Yusuf Ummu Amir — Jun 28, 2026
Subject: File No. S7-2026-15 From: Juhara Yusuf Welcome back and thank you

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Karen Hogan — Jun 28, 2026
Subject: File No. S7-2026-15 From: Karen Hogan Unfortunately, we have found that companies will take advantage and veer towards unscrupulous if left unsupervised. I wish it weren’t true, but since historically it has been true, I don’t believe less supervision is better. Please don’t do this.

Karen Kosoy — Jun 28, 2026
Subject: File No. S7-2026-15 From: Karen Kosoy Date: 6/28/2026 Vanessa A. Countryman, Secretary U.S. Securities and Exchange Commission 100 F Street NE Washington, DC 20549-1090 Re: File No. S7-2026-15; Release No. 33-11414 – Semiannual Reporting Dear Secretary Countryman, I am writing as an individual investor to strongly oppose the proposal to allow public

companies to switch from quarterly to semi-annual reporting. While reducing compliance costs is a worthy goal, eliminating mandatory quarterly disclosures will severely harm market transparency and retail investors. I urge the Commission to maintain the current quarterly framework for the following reasons: 1. Information Asymmetry: Retail investors rely on timely, mandated quarterly disclosures to remain on a level playing field with institutional investors who have direct access to corporate management. 2. Market Volatility: Waiting six months for financial data will disrupt smooth price discovery. Packing half a year of operational data into a single release will inevitably trigger massive, unpredictable swings in stock prices. 3. Adverse Selection: The companies most likely to opt out of quarterly reporting are underperforming or struggling entities looking to delay accountability and hide poor quarters from shareholders. 4. Insider Trading Risks: A six-month reporting gap creates dangerously prolonged windows where corporate insiders possess material, non-public information, increasing the risk of unfair trading advantages. For over 50 years, quarterly reporting has been the bedrock of trust in U.S. capital markets. Reducing visibility will not foster growth; it will only degrade investor confidence. Please withdraw this proposal. Sincerely, Karen Kosoy Ft. Pierce FL

Katherine Carpenter — Jun 28, 2026
Subject: File No. S7-2026-15 From: Katherine Carpenter American people deserve honest, accurate & TIMELY updates. Not covert operations of greedy political agendas

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Kathleen Miller Registered Nurse — Jun 28, 2026
Subject: File No. S7-2026-15 From: Kathleen Miller Don’t change the quarterly reporting. I need that for keeping updated and making changes to my retirement savings. Medical charities need it to follow companies progress in developing life changing medicines, treatment, and therapies. Thank you for listening. Kathleen Miller

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Kaylene Tesso Retired School Employee — Jun 28, 2026
Subject: File No. S7-2026-15 From: Kaylene Tesso News article

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Keep transparency, Quarterly report are necessary. Angie R Cook, 2025 Valley View Rd, West Columbia, SC 29173 — Jun 28, 2026
Subject: File No. S7-2026-15 From: Keep transparency, Quarterly report are necessary. Angie R Cook, 2025 Valley View Rd, West Columbia, SC 29173 Keep everything open so secret cannot be hidden, Quarterly reports are needed.

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ken bates — Jun 28, 2026
Subject: File No. S7-2026-15 From: ken bates Cutting required business reporting from four times a year to just twice a year—especially under the constraints of Regulation Fair Disclosure—would be a step backward for market transparency and investor protection. Quarterly reporting has long served as a critical mechanism for keeping markets informed, enabling investors to evaluate performance, identify risks, and respond to emerging trends in a timely manner. Reducing this cadence would create longer periods of uncertainty, during which companies could face significant operational or financial changes without any obligation to update the public. Reg FD already limits selective

communication, which means companies cannot fill the gaps between formal reports with candid conversations or incremental disclosures to analysts. If reporting frequency is cut in half, the combination of fewer official updates and strict communication rules would leave investors with even less information. This would likely increase volatility, widen information asymmetries, and reduce the efficiency of price discovery. Semiannual reporting also risks encouraging more “lumpy,” overly polished disclosures. With fewer touchpoints, companies may feel pressure to bundle complex developments into large, highly curated reports that obscure short-term challenges or emerging risks. Quarterly reporting, by contrast, forces a more consistent rhythm of accountability and reduces the temptation to bury bad news. The proposal may promise reduced compliance costs, but those savings come at the expense of market clarity. Investors—especially retail investors—depend on frequent, standardized reporting to make informed decisions. Cutting that frequency undermines fairness, transparency, and the healthy functioning of U.S. capital markets.

Ken Kaleta — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ken Kaleta At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Kimberly Parker — Jun 28, 2026
Subject: File No. S7-2026-15 From: Kimberly Parker No reason to reduce requirements, other than to hide things.

Klaas van Rukkum — Jun 28, 2026
Subject: File No. S7-2026-15 From: Klaas van Rukkum This is not good for investors, this point of view only takes the company into consideration. Not the 'owners' of the shares.

Kris Rich Public Corporate Executive — Jun 28, 2026
Subject: File No. S7-26-18 From: Kris Rich Keep quarterly reporting!!! While I understand the long term limitations, it is outweighed by the short term transparency.

Krystina Melville Aerospace Technical Writer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Krystina Melville Krystina Melville is a millenial aerospace technical writer that has served several government contractors, especially NASA, and has invested in several cryptocurrencies. She has served and earned everything she has and deserves a financial future that doesn't result in working until death.

Kunal Malhotra — Jun 28, 2026
Subject: File No. S7-2026-15 From: Kunal Malhotra I write in opposition to the proposed amendments under File No. S7-2026-15, which would permit public companies to file semiannual reports on Form 10-S in lieu of quarterly reports on Form 10-Q. As an individual investor who actively monitors holdings across U.S. and international markets, I rely on quarterly disclosure as a primary tool for assessing company performance, risk, and management execution in near-real time. Moving to a six-month reporting cadence would materially widen the information gap between companies and retail investors, particularly during periods of rapid business change (e.g., earnings deterioration, leadership turnover, regulatory exposure) where a six-month lag could mean significant capital is allocated on stale information. The cost-savings rationale for this proposal does not, in my view, outweigh the disclosure cost to investors. For most reporting companies, the underlying financial close, internal controls, and audit processes operate continuously regardless of filing frequency - the incremental burden of packaging that information quarterly is comparatively small relative to the value quarterly transparency provides the market. I urge the Commission to retain mandatory quarterly reporting under Form 10-Q and decline to adopt the proposed semiannual alternative.

Kurt North — Jun 28, 2026
Subject: File No. S7-2026-15 From: Kurt North Information being available for the investor is the only platform for gauging risk. The quarterly reports should be maintained. Business will only use any rule change to their benefit. Keep inventory security tool in place

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Laura Zahn — Jun 28, 2026
Subject: File No. S7-2026-15 From: Laura Zahn I have no sympathy for companies who feel it's too much work and too expensive to report four times a year rather than two. They've been doing this for decades and it served everyone well. It's about transparency and information. The change will make market more volatile and more reactive and less informed, none of which we need.

Laurie Villarreal — Jun 28, 2026
Subject: File No. S7-2026-15 From: Laurie Villarreal Keep corporate financial reporting quarterly. Quarterly financial reporting according to GAAP standards keeps the integrity of our financial system and capital markets the envy of the world. Reducing this to twice a year is unacceptable to every sensible investors. This encourages "insider information" to become more valuable and to proliferate in the absence of regular quarterly reporting.

Lawrence A Hurlburt — Jun 28, 2026

Subject: File No. S7-2026-15 From: Lawrence A Hurlburt SEC, I am in firm opposition to this change. In this era where information spreads so quickly, reducing the reporting period for companies to provide information to investors is counter to the interests of the American public. There are so many tools, such as AI, to help generate this information, it should not be a significant burden for companies to continue to provide quarterly reporting. When a company chooses to be publicly listed, they understand the reporting requirements. If they no longer wish to follow those requirements, they can pursue private financing to be taken private where there are no reporting requirements. No good can come from this - the next Enron is waiting to happen and this will only make it worse.

Layne Ivy, CEO, Fun & Done — Jun 28, 2026
Subject: File No. S7-2026-15 From: Layne Ivy I believe less communication is always a mistake. There is no such thing as too much understanding and this takes the burden off of companies to disseminate information in a timely manner and places the burden on investors to try and read between the lines with no clear communication. Please do not allow this.

Lesley Lefler None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Lesley Lefler Do not pass it. Take care of the American people and not the current Administration. If it's not broken, leave it alone.

Leslie D. Cunningham Vascular Surgeon, Retail Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Leslie D. Cunningham The trial of bi-annual rather than quarterly reporting has been tried. And while it may benefit some companies to achieve more opacity in their operations, as an owner of company shares, regular quarterly reporting is the only way I, and others outside boardrooms and without direct industry connections have to see that my investment is being managed well. Reducing the reporting gives an upper hand to traders and inside information brokers who are always looking for ways to take advantage of those of us who are simply investing in the "Great American Enterprise" and trying to secure a future for ourselves and our families. I object to the move to bi-annual reporting as it will disadvantage the "everyman" (like me) who until now, has worked very hard to become a part of the market.

Leslie Figler — Jun 28, 2026
Subject: File No. S7-2026-15 From: Leslie Figler As someone who is close to retirement, my future income is heavily dependent on financial returns. Cutting the reporting timeframe in half creates risk that is not needed and the impact on retired people is significant. Average people cannot afford this risk. Keep quarterly reporting.

Linda B Former Vanguard software developer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Linda B I am currently retired now & must live on my investments. I cannot afford to wait 6 months to determine if I must change or reallocate my investments. 6 months is too long to wait for financial status of the companies I invest in. This is especially important with bonds investments that provide the interest that I live on! Please leave the reporting at quarterly! There’s a reason it was changed to quarterly in the first place! Now in the age

of AI & internet, scams & other illegal activities can take place transparently & rapidly! Investors need more protection not less from unscrupulous companies & insider trading! This is a horrible idea intended to let companies commit fraud!

Linda Johns — Jun 28, 2026
Subject: File No. S7-2026-15 From: Linda Johns Comments attatched!

Linda Koewler None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Linda Koewler Comments attached. (Do not change reporting schedule.)

Lois Mitchell Lois Mitchell — Jun 28, 2026
Subject: File No. S7-2026-15 From: Lois Mitchell Quarterly reporting is an important and essential task. It keeps companies honest and the public informed. It's also important to those who have a financial stake in these companies so they have knowledge, thus more control or say, in how there investment is being managed. No secret spending. Sincerely, Lois A Mitchell

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Lou Simons — Jun 28, 2026
Subject: File No. S7-2026-15 From: Lou Simons Reduced reporting is NOT sensible policy!

Louis E Klar — Jun 28, 2026
Subject: File No. S7-2026-15 From: Louis E Klar The sole authorized purpose of every single government agency is to serve the American people And this proposed act perverts that.

Lydia Lewicki Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Lydia Lewicki Keep quarterly reports. Thank you

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Lynn Kramer Retired Professional Engineer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Lynn Kramer Please do not change quarterly reporting to semiannually. I rely on my investments for my livelihood and the change to semiannual would create a long period without data to see how my investments are doing.

Malcolm Thomas I am part of the Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Malcolm Thomas I am writing to express my concern about the proposal to reduce corporate reporting from quarterly to semi-annually. I understand that the proposal has potential for some minor benefits but I see the reduction in information and frequency

as being a potential significant loss to the investing community.

Manish Arya — Jun 28, 2026
Subject: File No. S7-2026-15 From: Manish Arya I truly feel that reducing the frequency of information sharing would make it harder for investors, especially individuals like me, to know how companies are doing. Going to a twice-yearly cycle would give even more power to institutional investors over individuals because the former have more access to non-public information. If you want to lessen the reporting burden on companies, simplifying the reporting the reporting burden would be better than reducing the frequency.

Marian Cosgrove — Jun 28, 2026
Subject: File No. S7-2026-15 From: Marian Cosgrove Please do not change to time period for financials from public companies from 3 to 6 months. This gives more time for fraud to grow.

Mary Ann Hubbard — Jun 28, 2026
Subject: File No. S7-2026-15 From: Mary Ann Hubbard Leave reports quarterly it will stop fraud and speculation.

Mary Harrison — Jun 28, 2026
Subject: File No. S7-2026-15 From: Mary Harrison As a shareholder, I demand quarterly reporting. I have the right to know how the companies I invest in are growing, shrinking and managing. I worked for WorldCom prior to, during and after their bankruptcy. Every shareholder deserves truth and honesty in a timely manner.

Matthew Harlow — Jun 28, 2026
Subject: File No. S7-2026-15 From: Matthew Harlow I am writing to express my strong opposition to the SEC's proposed rule, File No. S7-2026-15, which would replace quarterly Form 10-Q filings with semiannual Form 10-S filings. As a retail investor, I believe this change would severely harm market transparency, disadvantage individual investors, and compromise the core mission of the Commission to protect investors and maintain fair, orderly, and efficient markets . Eliminating quarterly reporting will significantly widen the information gap between institutional insiders and ordinary retail investors. Wall Street firms possess the resources to conduct proprietary research and maintain direct access to corporate management. Retail investors, however, rely heavily on the regular, standardized disclosures provided by Form 10-Q to make informed financial decisions . Furthermore, moving to a six-month reporting cycle introduces substantial risks to market integrity. A longer period between public disclosures increases the likelihood of insider trading, as corporate insiders will hold material, non-public information for much longer windows. It will also likely result in extreme, concentrated market volatility when financial data is finally released twice a year, rather than allowing the market to smoothly price in corporate performance every 90 days . While reducing regulatory burdens for corporations is a notable point of discussion, it should never come at the expense of investor protection and market integrity. Frequent transparency is the bedrock of trust in the U.S. financial system.I urge the Commission to reject proposal S7-2026-15 and maintain

mandatory quarterly reporting. Thank you for your time and consideration of my comments. Sincerely, Matt Harlow

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Matthew Hoffman — Jun 28, 2026
Subject: File No. S7-2026-15 From: Matthew Hoffman I have been an individual investor for nearly 30 years. I heavily rely upon the quarterly reporting of the companies I invest in to have timely insight as to each company's financial performance and governance. Quarterly reports are also essential to the due diligence research I perform prior to investing in any company. I do not want my investment decisions to be based on stale information, and waiting for an additional three months in between reporting mileposts is too long to make actionable decisions. In addition, as an observer of equity options flows, futures trades, and prediction market "bets", I strongly believe that insider information is being used to trade in securities more now than at any point in my investing experience. Delaying publicly-traded companies' reporting requirements for another three months will only provide more opportunity for corporate insiders and others with direct or indirect access to non-public information additional opportunities to profit at the expense of individual investors. For all of these reasons, I strongly OPPOSE this proposal.

Matthew Ivan — Jun 28, 2026
Subject: File No. S7-2026-15 From: Matthew Ivan To the Securities and Exchange Commission: I strongly oppose File No. S7-2026-15 and urge the Commission to reject this proposal in full. The proposal would allow Exchange Act reporting companies to replace quarterly interim reporting with semiannual reporting, cutting the frequency of mandatory public disclosures in half. That is not modernization. It is a deliberate reduction in transparency that would make public markets less fair, less efficient, and more vulnerable to abuse.
Quarterly filings are the primary mechanism through which retail investors obtain timely, standardized, and legally accountable information about public companies. Sophisticated institutions can often supplement public filings with private research channels, management access, proprietary data, and industry intelligence, while ordinary investors generally cannot. Reducing the frequency of mandatory public reporting would widen the information gap between insiders and the public and between large professional investors and everyone else. The Commission should be candid about what this proposal would actually do; it would leave investors in the dark for longer periods, increase the amount of time during which material developments can remain outside standardized public reporting, and create a market structure that rewards those who already possess the most access and informational leverage. That is the opposite of investor protection. It also undermines confidence in fair and orderly markets, because a regime with fewer required disclosures creates more room for selective advantage, rumor-driven pricing, and strategic opacity. The cost-savings argument is especially weak. Public companies already operate with digital accounting systems, automated close processes, cloud infrastructure, structured reporting workflows, and standardized electronic filing tools, which substantially reduce the marginal burden of quarterly reporting. For most issuers, quarterly reporting is not an extraordinary operational hardship. It is a basic obligation of participating in the public markets. To claim providing investors with four required updates per year is too burdensome in a world of highly automated financial systems is not persuasive at all. Even the proposal's optional structure does not solve the problem. Allowing issuers to elect reduced transparency would still create a two-tier disclosure environment in which some public companies report on a normal quarterly cadence while others provide materially less frequent updates. Investors in index funds, retirement accounts, and diversified portfolios often cannot practically avoid exposure to less-transparent issuers. As a result, the harm would not be limited to investors who knowingly choose a particular stock. It would spread across the broader market. The deeper

concern is that this proposal moves U.S. securities regulation in the wrong direction. Public markets function best when material information is released broadly, regularly, and in comparable form. If anything, the direction of reform should be toward more timely and more accessible disclosure, not less. In an economy where conditions can shift rapidly within a single quarter, reducing the minimum reporting cadence to semiannual updates is a regression. For those reasons, I urge the Commission to reject File No. S7-2026-15 in its entirety. The SEC's mission is to protect investors and promote fair, orderly, and efficient markets, and this proposal would do the opposite by reducing transparency where transparency is most needed. If the Commission nevertheless declines to withdraw the proposal in full, then at a minimum any final rule should preserve mandatory quarterly reporting for issuers with a public float or market capitalization above $50 million. Companies above that threshold have sufficient scale, market impact, and investor reach that reduced interim disclosure would impose unacceptable costs on the investing public and negligible legitimate benefits to the company. At that size, the argument that quarterly reporting is too expensive becomes even less credible, while the consequences of reduced transparency become more serious. In addition, any fallback regime should require an issuer electing semiannual reporting to provide prominent, standardized disclosure of that election, the reasons for it, and the resulting reduction in reporting frequency. Investors should not have to discover after the fact that a company chose to provide less timely public information. The proper course is straightforward: reject the proposal in full and preserve quarterly reporting as the minimum baseline for public-company transparency. Better yet, encourage companies to report more frequently. The Commission should be working to improve disclosure quality, timeliness, and accessibility for all investors, not authorizing a weaker reporting regime that benefits opacity over accountability. Respectfully, Matthew Ivan

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Maureen Morgenthien — Jun 28, 2026
Subject: File No. S7-2026-15 From: Maureen Morgenthien Moving away from quarterly reporting is just a move away from transparency - which seems to be typical with the current administration. I can only imagine the reasoning behind the proposed move. As an individual stock owner - I expect to keep up with my investments. I read the reports. Semi annual reports are not enough. There is a reason the current cadence has existed for decades. Do no change the quarterly reporting.

Megan Willan Public Librarian — Jun 28, 2026
Subject: File No. S7-2026-15 From: Megan Willan Folks deserve the right to have information that allows them to make educated decisions when they invest. Quarterly reporting could help the public understand seasonal effects on business that could help with timing an investment or the selling of an investment. It would allow for more agile selling if things go south for a company so hardworking Americans investing on their retirement aren't holding the bag when the poor choices of a business leader put a company into financial issues. For the companies themselves, with the advent of AI, generating those reports has to be easier than ever. There is no reason to change this rule. Keep quarterly reporting a requirement. Allow the public to be informed about their investments.

Melanie Blake US Citizen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Melanie Blake My name is Melanie Blake and I am an American citizen of the United States of America. Our corporations have long been required to provide quarterly reporting. It is a matter of transparency to our consumers and our consumer watchdogs. We NEED to keep this in place! We are shifting too much toward less government oversight of corporations. We NEED to protect consumers from predatory practices! Keep the quarterly reporting

in place! Melanie Blake

Melissa Boos Technology Professional — Jun 28, 2026
Subject: File No. S7-2026-15 From: Melissa Boos Subject: Comment Opposing SEC File No. S7-2026-15 (Semiannual Reporting) I respectfully oppose the proposed rule S7-2026-15 because it would significantly reduce the amount of timely information available to investors and weaken market transparency. Quarterly reporting has been a cornerstone of U.S. securities markets for decades. Investors depend on regular, standardized disclosures to evaluate a company's financial condition, risks, cash flow, debt levels, and management's discussion of material developments. Moving to semiannual reporting would double the amount of time between mandatory public disclosures. This proposal would disproportionately disadvantage retail investors. Institutional investors often have greater access to company management, analysts, and other sources of information. Individual investors rely primarily on public SEC filings to make informed decisions. Reducing the frequency of those filings creates a larger information gap between sophisticated market participants and ordinary investors. Less frequent reporting also increases the likelihood that important financial deterioration or operational problems remain undisclosed for longer periods. Investors could unknowingly buy or continue holding securities based on outdated financial information, leading to increased market volatility when significant developments are finally reported. The proposal may also reduce market efficiency. Accurate stock prices depend on timely dissemination of material information. Extending mandatory reporting intervals may delay price discovery and increase uncertainty, resulting in wider price swings when new information is eventually released. While reducing compliance costs for issuers is a legitimate objective, those savings should not come at the expense of investor protection. The SEC's mission includes protecting investors, maintaining fair and orderly markets, and facilitating capital formation. In my view, this proposal weakens the first two objectives while providing uncertain benefits regarding the third. For these reasons, I urge the Commission to retain the current quarterly reporting framework.

Melody Downie-Dack — Jun 28, 2026
Subject: File No. S7-2026-15 From: Melody Downie-Dack To Securities and Exchange Commission, I oppose the proposed rule change that would allow for semiannual reporting in place of quarterly reporting for companies. Quarterly reporting of financials to investors and the public is essential for planning, transparency, and efficiency of U.S. capital markets for sectors across the economy. The stock market may experience more volatility because information will be reported less frequently and potentially more at one time. Ordinary Americans who have their retirement savings in investment accounts and their financial advisors will have less reliable, timely information to make decisions that might have long-term consequences for the retirements. In general, less regulation of the stock market and of businesses is not beneficial to the American people. This is why the SEC was created in the first place, to protect Americans and the U.S. economy from speculation and fraud (which will be more possible with less reporting). I oppose these proposed rule changes regarding optional semiannual reporting, respectfully and thoughtfully. Melody Downie-Dack

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Member Motley Fool Retired VP Merrill Lynch — Jun 28, 2026
Subject: File No. S7-2026-15 From: Member Motley Fool It is difficult enough to evaluate companies activity, internal changes, reorganization, and earnings progress among many other categories four times a year. I can only imaging how difficult it will be with 2 times. If the concern is expense and efficiency, i am convinced AI will mitigate that. No reason for the change resonate with me or any

friends and colleagues I associate with. I strongly urge you to refrain from making any changes.

Michael Letcher — Jun 28, 2026
Subject: File No. S7-2026-15 From: Michael Letcher It is critical to continue requiring quarterly reporting for public companies. Things are happening so fast that in some cases even quarterly reporting does not help an individual investor keep up with critical events affecting the value of a company. During a 6 month gap period, the risk increases significantly that there will be major, unexpected changes in a company's earnings and cash flow. Going to semiannual disclosures will not be adequate for individual investors to monitor publicly traded companies. Quarterly reporting also results in companies holding quarterly earnings conference calls that we can dial into and learn even more. Please do not move forward with eliminating quarterly financial reporting. Instead, maintain in in its current form.

Michelle C. — Jun 28, 2026
Subject: File No. S7-2026-15 From: Michelle C. I disagree with this proposed change. Quarterly reporting was put into place to ensure a more transparent outlook on publicly traded companies. Given the majority of the American people are now responsible for managing their own financial and retirement portfolios - it is inappropriate to limit access to the performance of the companies in which they invested and own.

Michelle Thomsen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Michelle Thomsen Corporations need MORE oversight, not less. They hide behind shareholder primacy when they fire workers, damage the environment, and close hospitals and factories. It is unjust to let them be literally half as accountable to the public. As a finance professional, I know that corporations have the resources to easily report their financial health. It’s not that hard to produce reports quarterly. What are they trying to hide? Thank you.

Mike — Jun 28, 2026
Subject: File No. S7-2026-15 From: Mike Enough already you greedy bastards!!

Mike Strain Small business owner — Jun 28, 2026
Subject: File No. S7-2026-15 From: Mike Strain This letter is in regard to proposal S7-2026-15, which would allow publicly traded companies to report semiannually instead of quarterly. I am opposed to this proposal and respectfully request that companies continue to be required quarterly. For the last 35 years, I have been investing in stocks, and that has changed my family’s life financially. I worked in the newspaper business and my wife is a public educator. We would never be wealthy with those salaries, but our stock portfolio has us on the verge of a comfortable retirement. Quarterly reports were a vital part of building that portfolio and allowing it to grow over extended periods of time. Here is just one example of why the transparency of filing quarterly is so important: About 10 years ago, I started buying stock in NVIDIA. Back then, its graphic processing units (GPUs) were primarily used for video games, but cryptocurrency miners also had begun using them. Demand for GPUs increased dramatically until late 2018, when the price of cryptocurrencies

crashed. When crypto miner demand evaporated, NVIDIA was left with a glut of inventory it couldn't sell. The price of GPUs crashed, and NVIDIA's stock lost about two-thirds of its value. It was a difficult time, and I wondered if I should sell the stock? In hindsight, it was a critical moment in my investment journey. Every three months, I awaited an update from NVIDIA management. I was trying to determine if this was a short-term problem or a crisis that had revealed a poor management team? I needed to hear their plan. More importantly, I needed to see if management was executing that plan. In the absence of quarterly reports, I would have received only one required update between the January report in 2019 and the January report in 2020. It would have been an extremely difficult time to have only one report every six months. Thankfully, that wasn't the case. I followed the quarterly reports closely and held the stock. Shares I purchased at a split-adjusted $2.50 and are now worth $200. This is far from the only example I could provide about the importance of quarterly reports in my investing career. When I buy a stock, I view myself as a part owner in companies. I currently get four times a year to hear from my management teams. I can ask them no questions and give them no advice; but I can listen to their plans and see if they're executing them. At this time, quarterly reports seem more important than ever with the rise of artificial intelligence. Businesses of all kinds are being dramatically affected, and hearing from leaders on a quarterly basis during a time of such change is vital. I believe any efficiencies or cost savings a company might gain would be significantly outweighed by the loss of transparency for investors. I respectfully request that companies continue to be required to report quarterly. Thank you for your consideration.

Myra Sandor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Myra Sandor Based on the history of semi annual reporting in the US, we should keep the reporting on a quarterly basis mandatory.

Nancy Colpetzer — Jun 28, 2026
Subject: File No. S7-2026-15 From: Nancy Colpetzer I am a retail investor. Please keep the requirement for signed quarterly reporting. Professional investors already have information that retail investors lack. Reducing reporting requirements leaves retail investors in the dark even more. It also invites more fraud on the part of improperly managed companies.

Nancy Wilson Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Nancy Wilson Quarterly reporting need to remain to ensure companies are kept accountable, Please do not change this!

Norm Baxter Retired Educator — Jun 28, 2026
Subject: File No. S7-2026-15 From: Norm Baxter Retired Educator Don't change quarterly reporting! This will lead to even more corruption and will undoubtedly affect my investments which fund my and my dependent's retirement. Norm Baxter, Retiree

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Nuno Gouveia — Jun 28, 2026
Subject: File No. S7-2026-15 From: Nuno Gouveia In my view, maintaining quarterly reporting is

very important to enable good investing decisions. As a shareholder of the companies, I want to be informed on the regular basis.

ODonnell Iselin Former Public Company CFO and Individual Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: ODonnell Iselin I oppose the proposal to reduce the quarterly reporting requirement to a semi-annual exercise. As it is, the amount of publicly available information about companies has been declining. It is a good idea for management to have to prepare quarterly financial statements, and this has been a common practice since I entered the business world as a securities analyst and later a corporate financial manager in the 1970s. Quarterly reporting promotes good financial oversight within companies and helps companies to regularly review their financial performance and update internal forecasts. The litigation exposure related to the public reporting has created a burdensome and expensive review process around the release of the quarterly results, and that might be addressed. However, the underlying financial data has not changed significantly, and the information is of great value to the investors following the company's progress and trying to predict future financial and operating performance. Elimination of the quarterly reporting will create additional equity market volatility and will expose creditors to greater risk because problems can be hidden for longer periods of time. One might expect that banks and bond holders will demand quarterly financial statements reviewed by independent third party accounting firms whether or not these rules are adopted. If a change is to be made, I would advocate for a reduced level of disclosure, elimination of management narratives and additional protection against errors in accounting judgements and estimates.

Olga G Alvarez — Jun 28, 2026
Subject: File No. S7-2026-15 From: Olga G Alvarez Please keep the requirement for quarterly reporting. This will protect individual investors.

Pam Nielsen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Pam Nielsen Retain quarterly reporting. It helps prevent financial corruption

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Pat H Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Pat H Patricia - Retired - This will affect my retirement income. But I wouldn't know about it until the semi-annual reports came out. I live on my retirement income, barely what with prices rising everywhere, and can't absorb more expenses.

Patricia Hemby — Jun 28, 2026
Subject: File No. S7-2026-15 From: Patricia Hemby keep it four times a year it's bad enough that the big wigs in corporate world profit so highly off the backs of the lower people that pay their paychecks this would just give them more of an opportunity to raise their bonuses without having to report how

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Patricia La None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Patricia La Please keep quarterly reporting as it is now.

Peter Lidiak — Jun 28, 2026
Subject: File No. S7-2026-15 From: Peter Lidiak The Commission should continue to require quarterly filing.

Philip Baggaley Managing Director, S&P Global Ratings (retired) — Jun 28, 2026
Subject: File No. S7-2026-15 From: Philip Baggaley I was a credit analyst following transportation, aerospace and defense companies with S&P Global Ratings from 1985 to 2022, during which time I testified before Congressional committees regarding the airline industry on several occasions. My experience analyzing airlines, in particular, highlighted the importance of receiving financial and other relevant information on a timely basis, given the volatility of that industry. Quarterly reporting was and is really only a minimum requirement for adequate surveillance of such companies (many of which even report some limited operating statistics monthly). Semiannual reporting as allowed in some other countries (which I had reason to use when assisting S&P analysts in other offices around the world) is distinctly inferior, and allows for the possibility of substantial financial deterioration before investors and analysts can become aware of changing circumstances. While airlines may be an extreme example of volatility, the current rapid developments in the tech industry, which accounts for a leading share of stock market capitalization by sector, suggest that they are not unique. Companies that use equity and debt capital markets of the U.S. benefit from the depth and pricing efficiency of those markets. And investors rely on timely access to material information when they acquire securities in those markets. The incremental cost to companies of quarterly reporting is small (particularly as semiannual reporting would still require gathering the same types of information) compared to the benefits of using U.S. capital markets. Furthermore, less frequent disclosure would likely lead to more volatile price movements of equity and debt securities, as a larger amount of new information is digested by the markets upon semiannual reports. Reliance on 8k filings to update material information, while helpful, is not a substitute for the more complete financial picture provided by 10Q filings, and is subject to some flexibility as to what is deemed material. At a time when individuals increasingly rely on separate investment accounts such as 401ks and IRAs for retirement savings, rather than traditional defined benefit pensions, it would seem both unwise and unfair to scale back the timeliness of information that investors, both individual and institutional, rely on. The benefits, for both companies and investors, of the deep and efficient U.S. capital markets far outweigh the incremental cost of reporting on quarterly, rather than a semiannual basis. These opinions are my own and are not intended to represent those of S&P Global Ratings.

R White — Jun 28, 2026
Subject: File No. S7-2026-15 From: R White I am opposed to having only twice yearly reporting by public companies. As investors, it is important to keep informed about the companies in which we are invested. The more information we have, the better decisions we can make. Please continue to require quarterly reporting. Thank you.

Rebecca & Jack Retired — Jun 28, 2026

Subject: File No. S7-2026-15 From: Rebecca & Jack Keep reporting quarterly. Its hard enough to keep corporations honest without allowing them 6 mos. to blindside investors. Self regulation doesn't have a great track record, so lets keep eyes on what they are doing.

Renae Cowley Banking — Jun 28, 2026
Subject: File No. S7-2026-15 From: Renae Cowley Semi-annual reporting would not have tight enough disclosure requirements, creating a greater risk of fraud and collusion among insiders. Quarterly reporting provides tighter oversight and a higher level of transparency and accountability, hence, less fraud risk and insider trading corruption.

Richard Hausler CEO, Integrated Forestry Solutions — Jun 28, 2026
Subject: File No. S7-2026-15 From: Richard Hausler Transparency FOR YOUR AGENCY MUST BE COMPLETELY ABSOLUTE AND 100% truth regardless of who’s President or Agency chairman!!!!!

Richard W. Hallinan Retired individual investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Richard W. Hallinan More accountability instead of less is preferable. Small investors have their retirements at risk. Enron and Worldcom still resonate as well as the new dot . com called AI. Please do not yield to pressure from Big Corporations.

Robert Poynter — Jun 28, 2026
Subject: File No. S7-2026-15 From: Robert Poynter Keep the quarterly report in place,anything less is hiding the facts.

Robert Saenz — Jun 28, 2026
Subject: File No. S7-2026-15 From: Robert Saenz We all know what this will do, it will set criminals in suits to be criminals again. The people who came up with this scheme of non-accountability (= no accountability) are criminals with criminal intent, otherwise there’d be no reason to even think to focus a minute of time writing such a ridiculously evil proposal. I don’t even know how it’s legal to create such things.

Robert Smith — Jun 28, 2026
Subject: File No. S7-2026-15 From: Robert Smith I am writing to formally oppose the proposed rule amendments (File No. S7-2026-15) that would allow public companies to abandon quarterly reporting. Quarterly filings provide the essential, verified "heartbeat" of market information. Cutting mandatory disclosure frequency in half would result in informational "dead zones," forcing investors to rely on speculation and increasing market volatility. I feel that that the burden on companies to report quaterly is worth the costs and all investors benefit by being in a very transparent market. Furthermore, extended reporting gaps widen the information asymmetry between institutional insiders and everyday retail investors. In an era where AI and automation have drastically reduced reporting friction, scaling back transparency is a step backward for investor protection. I urge the

Commission to maintain the current quarterly reporting cycle.

Robert Wolk The Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Robert Wolk Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Rod Conti Capt USN (Ret) — Jun 28, 2026
Subject: File No. S7-2026-15 From: Rod Conti Keep reporting quarterly for private investors. Do not water down reporting for corporate interests!

Ronald Burkholder, Molosser Enterprises — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ronald Burkholder Molosser Enterprises As an investor I believe in transparent quarterly reporting and will have to lessen my exposure to stocks, at least, if insiders in a company are allowed to only report every 5 months. Lessening faith and trust will only hurt the market.

Rosemarie Ourlian — Jun 28, 2026
Subject: File No. S7-2026-15 From: Rosemarie Ourlian Quarterly statements are the best way to keep everyone in the know. Six months is too long to wait on something as important as the financial health of companies I am invested in. Rosemarie Ourlian Retired, Living on my Investments

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Ruthie Scheidel — Jun 28, 2026
Subject: File No. S7-2026-15 From: Ruthie Scheidel I would want the SEC to keep quarterly reporting so we can know how the business/ companies are doing. We don't want to be the last to find out and there will be less transparency for us.

S Ryan — Jun 28, 2026
Subject: File No. S7-2026-15 From: S Ryan One that wants to be informed more than twice a year

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Sandra DeMers, MEd, NBCT, National Federation of Teachers Member — Jun 28, 2026
Subject: File No. S7-2026-15 From: Sandra DeMers, MEd, NBCT As a retired school teacher, I rely on my portfolio to make ends meet. It is imperative that investors be kept up to date on how their investments are doing. Please keep the quarterly system, or better yet, make it every two months! Going back to twice a year would be a disaster for investors! Thank you for your consideration.

Sarah Strobell Medicaid Care Connect Program — Jun 28, 2026
Subject: File No. S7-2026-15 From: Sarah Strobell This will add more corruption. This should not be allowed! I'm so sick of all the corruption under this president! Corporations like everyone else should be held accountable! Sarah Strobell Complete Health Medicaid Care Connect Coordinator

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Sheila Fossen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Sheila Fossen I vote for quarterly reports.

Sheila O'Brien — Jun 28, 2026
Subject: File No. S7-2026-15 From: Sheila O'Brien Please keep transparency and keep reporting quarterly.

Simon Green Private Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Simon Green This will reduce transparency and reduce the attractiveness to investors

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Sonia Harmon — Jun 28, 2026
Subject: File No. S7-2026-15 From: Sonia Harmon Keep quarterly reporting. Small investors need access to timely information.

Stephen P Grimes Jr. Small Business Owner — Jun 28, 2026
Subject: File No. S7-2026-15 From: Stephen P Grimes Jr. I think that reducing the number of public-company reports from four a year to two a year is a mistake! As an investor, getting reports once a quarter makes much more sense! It helps to determine if the position I help is solid or at risk. Waiting until two quarters pass might be too late!

Steve Buck Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Steve Buck I am opposed to reducing the Financial Reporting from Quarterly to Semi-annually. This would increase the risk of financial impropriety by individuals and corporations, thereby reducing their obligation to remain stewards of financial honesty.

Steve Lowe Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Steve Lowe To preserve increased transparency I need the companies that I own to report quarterly. Semi annually is not often enough

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Steven Swaney — Jun 28, 2026

Subject: File No. S7-26-18 From: Steven Swaney I do not want the regulations loosened to semiannually from quarterly. Companies need more oversight than less to keep investors like me and my family up to date and protected.

Stuart Lange Retail Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Stuart Lange It is my understanding that the SEC is being asked to do away with the requirement for quarterly reports by companies regulated by the SEC. If this is true, please, PLEASE do not make this change. I do not have the time or resources available to institutional investors to evaluate potential stock buy/sell/hold decisions and I rely on quarterly reports in making these decisions. In addition, I have to believe that quarterly reports place any kind of unreasonable burden on companies. It seems to me that if company management doesn't already have access to the audited data reported in the quarterly reports the company cannot be at all well managed. In short, quarterly reports provide information to retail investors that semiannual or annual reporting can never provide. Please do NOT change this requirement.

Susan Howard — Jun 28, 2026
Subject: File No. S7-2026-15 From: Susan Howard As an individual investor, I strongly oppose Proposal S7-2026-15 to reduce public company reporting from quarterly to semiannual. Regular, transparent financial reporting is essential for maintaining fair, efficient, and informed markets. Quarterly reports provide investors with timely information to evaluate company performance, identify emerging risks, and make sound investment decisions. Reducing the frequency of required disclosures would increase information gaps, reduce transparency, and potentially disadvantage individual investors relative to institutional investors with greater access to management and private research. Public companies benefit from the trust and capital provided by shareholders, and in return they should continue providing regular, standardized updates. The modest burden of quarterly reporting is outweighed by the significant benefits of transparency, accountability, and investor confidence.

Susan Rayberg — Jun 28, 2026
Subject: File No. S7-2026-15 From: Susan Rayberg No. Keep REPORTING quarterly. It's ti.e to rout out corruption.

Tara L Blas — Jun 28, 2026
Subject: File No. S7-2026-15 From: Tara L Blas Transparency is the key to a strong and healthy economy. Lessening reporting requirements will decrease transparency.

Tara Rellihan — Jun 28, 2026
Subject: File No. S7-26-18 From: Tara Rellihan I do not want this regulation relaxed from quarterly to semi annually. Companies need to give investors more transparency not less. The playing field is already so far skewed against mom and pop investors and this would further disadvantage us.

Teresa Jefferson Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Teresa Jefferson Please continue quarterly reporting! We need as much information as often as possible to make good decisions!

Teresa O Staff Nurse — Jun 28, 2026
Subject: File No. S7-2026-15 From: Teresa O Teresa Staff Nurse Transparency Matters. Timing Matters. Keep the quarterly reporting. Monthly is better and prefered. If someone is mishandling or stealing my Eggs I want to know that night not a month or 6 months later. I rember loosing money from a 401k and not knowing about it immediately. Knowing of everyday workers investing for years and to find they have basically nothing at retirement. Not to mention the many other scams, yes scam because the people at the top was aware inflicted on people like me. People who just want to be able to manage housing, have meal, an occasional outing and maybe a pet for companionship. To be able to buy a grand child a Birthday or Graduation gift without it being a struggle and decent healthcare at the end of their working days aka as Retirement. Without money-impossibe. It was such a deflating, humiliating and sickening feeling after trusting someone with your income and future to realize they didn't really care about you. They weren't on the side of your future but using your money to protect theirs. Homelessness at any age is scary. 3 to 6 months even a month is along time be losing money unaware. I TRUST you with my money RESPECT me enough to care about it. Document Document Document and Report frequently. TRANSPARENCY, TIMING, ADAPTATION AND QUICK RECOVERY MATTERS.

Terrence Lode The Motley Fool Community — Jun 28, 2026
Subject: File No. S7-2026-15 From: Terrence Lode Keep the quarterly reporting. Transparency is essential to good investment decisions. Important business decisions are limited to 2x per year, and neither should reporting requirements. Technology has advanced and reduced the time and effort to produce quarterly reports.

Terry White Retired — Jun 28, 2026
Subject: File No. S7-2026-15 From: Terry White Leave things as they are. We don't need laws that allow executives another way to cheat!

The Ozark Wood Smith "Darin" WOOD SMITH — Jun 28, 2026
Subject: File No. S7-2026-15 From: The Ozark Wood Smith "Darin" So why go to halvesies after the time from the fifties to almost the seventies they changed from the halvesies a year for a reason, so why does this administration want to go backwards with so many of the nations protocols? This is nontrustworthy behavior from the SEC, so tell me sense you only want to work twice a year with this halvesies instead of quarterly meaning only half the work load, does that mean that the SEC department only gets half it's annual salary for it's divisions employees!?!?

Thomas Libbey N/A — Jun 28, 2026
Subject: File No. S7-2026-15 From: Thomas Libbey Please don't authorize semi-annual reporting.

Tjm — Jun 28, 2026
Subject: File No. S7-2026-15 From: Tjm Reduction of corporate reporting from quarterly to semi-annually hurts individual investors in favor of the large institutions. The benefit of joining a public market should come at the cost of informing the public about the goings on of your company every 3 months. Please don’t sell out to the big money yet again.

Valerie Escott — Jun 28, 2026
Subject: File No. S7-2026-15 From: Valerie Escott We meed this transparency every three months!!!!!Do not take this away!!!!!!!!!

Vance DeHart — Jun 28, 2026
Subject: File No. S7-2026-15 From: Vance DeHart Let's keep the law as it is currently written. Trust in our government that benefits its people is critical. Corporate greed and corruption is already a problem. The law was enacted for a reason, more transparency! My investments should be protected, I need the ability to make sound decisions based on data in timely fashion.

Vanessa Moran State job counselor — Jun 28, 2026
Subject: File No. S7-2026-15 From: Vanessa Moran As an investor, I strongly oppose semiannual reporting. This allows fraud and allows companies to prevent people like me and my financial advisors from making good financial decisions. Please keep reporting quarterly.

Vicki Stover — Jun 28, 2026
Subject: File No. S7-2026-15 From: Vicki Stover Do not go back...Keep Quarterly reporting... .ACCOUNTABILITY.

Vince Autrey — Jun 28, 2026
Subject: File No. S7-2026-15 From: Vince Autrey This is the right thing to do for all involved. Keep corporate reporting frequent, fair, and transparent for the public. Keep quarterly reporting!

Vincent Randy Yopp American Citizen — Jun 28, 2026
Subject: File No. S7-2026-15 From: Vincent Randy Yopp Face book post

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Wendell Short None — Jun 28, 2026
Subject: File No. S7-2026-15 From: Wendell Short Hi, I believe that reducing public reporting from quarterly to semi-annually is not a good practice. Individual investors need as much information as

we can get to make a well informed decision on stock ownership. What problem are you trying solve? Too much effort to file quarterly? It is better to be held accountable more often than be able to go 6 months between reports. Thanks for your consideration on this matter!

William Alvarado Investor — Jun 28, 2026
Subject: File No. S7-2026-15 From: William Alvarado The SEC Needs to keep quarterly reporting in place. They have our money, they should be obligated to reporting to us what they are doing with it. We have given them our money, and they have a fiduciary obligation to us to keep us in the loop of those transactions frequently Especially in these days of automation, and their ability to disseminate that information with the push of a button. There is no reason not to keep us advised. They don't have to do any mass mailings, or additional expense to do this. They just have to select a frequency of report generation. It is a do it once, and it will continue doing that automatically without any additional input from the companies. We are their customers, and their investors. Our money makes their ability to invest happen. They are obligated to report to us for our education and information. Remember, Enron, If you don't remember, or weren't in the business at that time, refer to that documentation. There is little or no financial burden for them to do this, in this day and age. Any evasion of quarterly reports, or even more frequently, is an invasion of their responsibility to the investors to keep them adequately, advised as to what they're doing with OUR money.

William Buermeyer — Jun 28, 2026
Subject: File No. S7-2026-15 From: William Buermeyer Continue to mandate quarterly reporting for companies!

ZiQi Xia — Jun 28, 2026
Subject: File No. S7-2026-15 From: ZiQi Xia Dear U.S. Securities and Exchange Commission,I am submitting a formal complaint regarding potential regulatory changes that would reduce public company financial disclosures from quarterly to semi-annually. This change directly threatens investor protection . As a 17-year-old investor, I believe that if this policy is passed, it will make companies far less transparent, allowing them to hide crucial information. It would also give corporate insiders a much larger window to trade on material, non-public information, creating an extremely unfair advantage over ordinary traders like me. Furthermore, waiting half a year for financial updates will cause extreme market volatility when the data is finally released. This risks causing stocks to either skyrocket or be completely wiped out, as markets will be forced to price in six months of unknown variables all at once.v To ensure fair, orderly, and efficient markets, I implore the SEC to protect individual investors like me by maintaining the mandatory quarterly reporting framework.

A. E — Jun 27, 2026
Subject: File No. S7-2026-15 From: A. E Don't decrease investor information by reducing the frequency of the reporting. Less transparecny is bad for the market and bad for investors.

Adam S. Grant — Jun 27, 2026

Subject: File No. S7-2026-15 From: Adam S. Grant I am a semi-retired investor with IRAs, SEP and personal accounts. I rely on QUARTERLY reporting to assess the health of my investments. I write in opposition to proposed Rule S7-2026-15, which would allow public companies to substitute semiannual reports on new Form 10-S for the existing quarterly Form 10-Q filings. If adopted, this would represent the biggest rollback of investor disclosure requirements in more than 50 years. I urge the Commission to reject it. Quarterly reporting is not a burden on healthy, well-run companies - it is a basic expectation of transparency that public markets were built on. When I invest in a public company, I give up liquidity and take on risk. Quarterly disclosures are part of what I get in return. Moving to semiannual reporting would leave investors like me without timely information for six months at a stretch. A lot can change in six months: revenue trajectories shift, debt levels change, management makes capital allocation decisions that affect shareholders. Delaying that disclosure doesn't reduce short-termism - it just reduces accountability. The argument that quarterly reporting pressures companies to focus on short-term results is not an argument for less transparency. It is an argument for better management. If a CEO cannot explain quarterly results without sacrificing long-term strategy, the problem is not the reporting requirement. Semiannual reporting benefits insiders and institutions who have access to private management briefings and industry data that retail investors do not. Retail investors depend on mandatory public disclosures precisely because we do not have those back channels. I urge the Commission to retain the quarterly reporting requirement. Reducing disclosure frequency would shift the information advantage further toward sophisticated market participants at the direct expense of ordinary investors.

Alan McIvor Software Development Manager (Retired) — Jun 27, 2026
Subject: File No. S7-2026-15 From: Alan McIvor Earning Season, quarterly reports these are things that guide my investments. As a stakeholder in a public company or I should say an owner in a public company I have a right to see what is happening within that company. Regular financial reporting is key to understanding how the companies that I own are performing. Like any owner I want to contain costs, but cutting back on reporting is not going to save significant costs (particularly when AI agents can pull the data together quicker than ever) while at the same time making the company managers less accountable to the shareholders (owners). How many of us dreaded creating the weekly or monthly status report, but we do it because we know the business can't be managed correctly unless the managers above you have all the facts. Similarly as an owner of a public company I can't evaluate how the company is doing without the appropriate data. It is hard enough these days to manage our finances, please don't cut back on the amount of required reporting.

Alfredo Saloma, CEO, QuimiNet.com — Jun 27, 2026
Subject: File No. S7-2026-15 From: Alfredo Saloma I am AGAINST the proposal to reduce results information from quarterly to twice a year. I understand it's a cost for public companies, but as an external investor, it's the only way to have a feeeling and information of what's really going on with a company. 6 months between reports is too long for me. In case some companies change to this practice I may withdraw my investments from these companies. Thanks

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Amber Warehouse laborer — Jun 27, 2026
Subject: File No. S7-2026-15 From: Amber My name is Amber and I believe quarterly reporting is essential in keeping everything fair and so no shady practices can happen as easily. As a working class person my entire life, mainly warehouse laborer, I definitely believe the little people need as

much protection as possible, especially their money.

Andria Coutoumanos Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Andria Coutoumanos Andria Coutoumanos, Retired Now more than ever, transparency and accountability are vital to a properly functioning economy. I was once a member of the disappearing middle class, but now in my senior years have slipped into the poverty level. It's imperative that we keep corporate America as honest as possible with quarterly reporting.

Ann Newland Retired University System of Georgia — Jun 27, 2026
Subject: File No. S7-2026-15 From: Ann Newland Keep quarterly reporting. I rely on quarterly reporting to make decisions about my retirement investments. Semiannual reporting provides a blackout window in which fraud can fester. It's the investors who are left in the dark without the critical information they need about the companies they invest in.

Anna Marketing — Jun 27, 2026
Subject: File No. S7-2026-15 From: Anna I think it is important for companies to be transparent, and allowing slower reporting is a step away from that.

Anon Professor of Contracts — Jun 27, 2026
Subject: File No. S7-2026-15 From: Anon We cannot reduce transparency. The material required is not additional data, but the data companies are already tracking to manage the entity.

Anonymous — Jun 27, 2026
Subject: File No. S7-2026-15 From: Anonymous This change to reporting requirements would deeply harm the transparency available to investors and would be extremely detrimental to a fair market. I urge you to re-consider this proposed rule.

Anonymous individual — Jun 27, 2026
Subject: File No. S7-2026-15 From: Anonymous individual I oppose the reduced requirements for public companies for financial reporting. Removing required quarterly reports will hurt the information space retail investors rely on to make informed investment. I support continuing required quarterly reports for publicly trades companies.

Antoinette Cheryl — Jun 27, 2026
Subject: File No. S7-2026-15 From: Antoinette Cheryl I strongly oppose the proposed amendments to allow public companies to replace quarterly reporting with semi-annual reporting. I am an individual retail investor who is concerned about the transparency of public companies if their financial reports become less frequent. The public markets need more transparency. I urge for this

proposed amendment not to be adopted. Thank you.

ASHISH CHAUDHARY — Jun 27, 2026
Subject: File No. S7-2026-15 From: ASHISH CHAUDHARY I strongly oppose the proposed amendments to allow public companies to replace quarterly reporting with semi-annual reporting. I am an individual retail investor who is extremely concerned about the transparency of public companies if their financial reports become less frequent. The public markets need more transparency. I urge for the proposed semi-annual reporting amendment not to be adopted. Thank you.

Aylin Regulski — Jun 27, 2026
Subject: File No. S7-2026-15 From: Aylin Regulski I strongly oppose the option for companies to be able to report on a semi-annual basis. I would not trust companies that chose this option since a lot can happen in half a year and a company could bottom out before you were even aware there was an issue. There is no transparency for the investors.

Beth Kelley Division Dean, Fullerton College — Jun 27, 2026
Subject: File No. S7-2026-15 From: Beth Kelley I disagree with reducing annual reporting to two times per year. As an owner, it is important for me to stay informed.

Brad Graybehl N/A — Jun 27, 2026
Subject: File No. S7-2026-15 From: Brad Graybehl Cutting reporting in half doesn't make a company more stable, it just means investors find out about problems six months later instead of three. And letting companies pick whether they report quarterly or semiannually doesn't add flexibility, it adds confusion: now I have to guess which standard I'm even being held to. The "savings" here aren't real savings either, they're costs quietly shifted from companies onto the investors who own them, in the form of less warning before something goes wrong.

Brett Stoll — Jun 27, 2026
Subject: File No. S7-2026-15 From: Brett Stoll Do not eliminate quarterly reporting. This is vital information for those of us in the retail investing segment.

Brian Russell Stellantis — Jun 27, 2026
Subject: File No. S7-2026-15 From: Brian Russell Come on folks. More information not less...pls & thank you.

Brian Wonsever Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Brian Wonsever Keep quarterly reporting by CEOs and other c-

suite executives a requirement. Add surprise audits too. My retirement nest egg depends on the SEC keeping people honest and less foolhardy.

C. Bassin — Jun 27, 2026
Subject: File No. S7-2026-15 From: C. Bassin Dear SEC Chair- I am a retired American educator who, along with her husband, has numerous investments and who rely on transparency of the market and of all publicly traded companies for our financial security. Quarterly reporting is the gold standard and helps keep companies and individuals accountable. We cannot weaken our markets by removing this transparency. This move to remove quarterly reporting is a mistake in my opinion . Thank you for your consideration.

Carolyn Southwick — Jun 27, 2026
Subject: File No. S7-2026-15 From: Carolyn Southwick Please preserve the requirement for public companies to report four times a year. Thank you, Carolyn Southwick

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Chase Hardy — Jun 27, 2026
Subject: File No. S7-2026-15 From: Chase Hardy It is essential that organizations continue to release quarterly reports and are not allowed to release reports semiannually. The information that comes from those reports is crucial for investor decision making, and one report every six months is not enough. Please protect the investor community by not allowing organizations to release reports semiannually. I oppose this proposed rule and urge the Commission not to adopt it.

Chris High — Jun 27, 2026
Subject: File No. S7-2026-15 From: Chris High Re: File No. S7-2026-15 - Proposed Semiannual Reporting I oppose this proposal. Quarterly reporting has been the foundation of retail investor access to material financial information for over 50 years. This proposal would let corporate insiders, institutional investors, and legal counsel continue to access real-time business performance while ordinary shareholders wait six months for basic disclosures. That is not flexibility - it is a two-tiered information market that structurally disadvantages the public investors this Commission is mandated to protect. The argument that quarterly reporting burdens companies is unpersuasive. Public companies voluntarily access public capital markets. Timely, accurate disclosure is the price of that access. Companies that prefer less disclosure have the option to go private. Reducing reporting frequency does not reduce the underlying business complexity - it simply delays the public's ability to respond to material developments, including fraud, deterioration, and management failure. The historical record shows that information gaps are precisely when abuse occurs. I urge the Commission to reject this proposal and reaffirm that investor protection, not corporate convenience, is its governing mandate.

Cilla Black Investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Cilla Black Leaves the investor in the dark and invites even more theft, insider trading, etc. So NO to this proposal.

Cindy Robinson Accountant — Jun 27, 2026
Subject: File No. S7-2026-15 From: Cindy Robinson There shouldn’t be hidden facts from any business that goes or is public. When a person purchases stock they become part owners, no matter how small they deserve to know everything about that company. They should be able to pull up financials every month! If I owned a business that would be customary, therefore, it should be available to stockholders.

Dan Fitzpatrick Retired Educatir — Jun 27, 2026
Subject: File No. S7-2026-15 From: Dan Fitzpatrick Please keep the reporting of financial transactions on a quarterly basis. Living on a fixed income makes it important to monitor and adjust any decisions, small as this might be, in my investments.

Dan Wittmayer, individual Retired professional photographer — Jun 27, 2026
Subject: File No. S7-2026-15 From: Dan Wittmayer, individual The SEC must never lose its teeth. As the evil of the Robber Barons again rears it's ugly head, we're in danger of allowing oligarchs to run amok. Our existing laws are hard won. Don't let them go! Fight the evil. Punish the offenders.

Darrell Zemitis — Jun 27, 2026
Subject: File No. S7-2026-15 From: Darrell Zemitis Darrell Zemitis, business development executive and active stock investor. I rely on quarterly reporting to ensure the companies I invest in are hitting their growth targets, cash goals, and staying on track with stated company objectives. A move to semi annual reporting would only benefit these companies and put the retail investor at a significant disadvantage.

David Magnus Sigurdson None — Jun 27, 2026
Subject: File No. S7-2026-15 From: David Magnus Sigurdson I would vote NO on allowing more time to or for submission of 10k or any kind of financial information.

David Mason Personal Investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: David Mason Don’t take away our quarterly reporting. It will hurt small investors and help corporate insiders.

David Seger SVP, Data Analytics — Jun 27, 2026
Subject: File No. S7-2026-15 From: David Seger I strongly oppose this rule. Allowing companies to go six months without public reporting only helps insiders.

David Thurow — Jun 27, 2026
Subject: File No. S7-2026-15 From: David Thurow Don't reduce the reporting requirement! Less transparency increases uncertainty.

David Zimmerman — Jun 27, 2026
Subject: File No. S7-2026-15 From: David Zimmerman I don’t like the idea of only being able to listen to only two earnings calls per year. I depend on them very much for my up dated information about the company’s that I have invested in. I believe that investors will be getting short changed if this happens.

Dianne Gokey Lidiak President, Cobbossee Consulting LLC — Jun 27, 2026
Subject: File No. S7-2026-15 From: Dianne Gokey Lidiak I do not agree with the new proposal to allow public companies to move to semiannual reporting. For full transparency for investors we need to receive information on a quarterly basis.

Douglas T Maines The Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Douglas T Maines Writing to urge that quarterly reporting requirements not be reduced to semi annually. Less information for shareholders, regulators, employees, vendors and the general public could be detrimental. Not sure the benefit of this proposed change outweighs the risk. Sincerely, Doug

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Earle Watson Retail shareholder — Jun 27, 2026
Subject: File No. S7-2026-15 From: Earle Watson Less transparency has shown to be terrible for retail investors after reviewing the billions in fines since 2000 against institutions. The fines should have been way higher but the citizens are finally waking up to realize that we are an occupied nation that has been robbed by traitors. The Sec is becoming to be viewed as an enemy of the people because you have allowed rampant fraud for far too long. You allow most trades to be routed off exchange when this option was originally created for institutional orders to not affect the tape. Now it has been abused to completely control the price and not allow true price discovery. Countless companies have been bankrupted because of the practice and also because the Sec won't enforce trade settlement. It's disgraceful what the strongest stock market in the world has become. Other countries like South Korea, India and China are becoming more attractive to investors due to their strong stance against naked shorting and enforcing of trade settlement. Yet all the Sec can do is further reduce transparency and push back against the consolidated audit trail. The Sec still can't address the MMTLP fiasco. Every share holder needs to be reimbursed with interest if anything regarding that situation. Look at how investors are against this proposal. We have called out the circular financing taking place in Nividia for over two yrs and it's evident to see in their quarterly reports yet the Sec does nothing but wants less light to be shined on fraud. I am totally against this proposal and am still waiting for that new day at the Sec to begin like Atkins said that restores investors faith.

Emma Goudy Graduate student Duke university — Jun 27, 2026

Subject: File No. S7-2026-15 From: Emma Goudy The inevitable limitation a switch from quarterly to biannual reporting will place on transparency and accountability to shareholders and the public writ large is unconscionable. An SEC that cares about public welfare will ensure our access to information about what is happening inside the companies that shape American and global markets, impacting the economic health of billions. We hardly have enough information about publicly or privately traded companies as is, and of course the effects are extraordinarily deleterious when unforeseen issues arise (again made inevitable due to lack of reporting).

Frances McLaughlin Early None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Frances McLaughlin Early Continue quarterly reporting

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Francine Joy Allen Retired librarian and child care giver — Jun 27, 2026
Subject: File No. S7-2026-15 From: Francine Joy Allen The wealthy and powerful are creating a two-tiered system in which they have total freedom with the goal being to take away the freedom of the rest of us. Francine Allen, Retired librarian and child care giver, Bergen County, NJ

Garrett Brown None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Garrett Brown There is virtually no reason to conceal stock market information other than to encourage corruption and insider trading. Shame on you all. Let retail investors keep seeing quarterly reports you have rigged the system in your favor already. How greedy can you get?

Gayle Miller — Jun 27, 2026
Subject: File No. S7-2026-15 From: Gayle Miller I am 100% opposed to this idea. We need more transparency, not less. Has history taught us nothing? We don’t need another Enron, especially now that dishonesty is more rampant than ever. Protect my investments. Keep quarterly reporting. Please!

Gene Tarantino GTM Auto Repair CEO — Jun 27, 2026
Subject: File No. S7-2026-15 From: Gene Tarantino I respectfully oppose replacing quarterly reporting with semiannual reporting for public companies. Quarterly reporting has long been a cornerstone of market transparency in the United States. Investors, both large and small, rely on timely financial information to make informed investment decisions. Extending the reporting interval from three months to six months would significantly increase the period during which investors have limited access to standardized financial information. Retail investors are particularly dependent on periodic SEC filings because they generally do not have access to the same information channels available to institutional investors. Maintaining quarterly reporting helps preserve a level playing field and supports confidence in U.S. capital markets. For these reasons, I believe quarterly reporting continues to serve an important role in promoting transparency, investor confidence, and fair, efficient markets.

George Hawn — Jun 27, 2026
Subject: File No. S7-2026-15 From: George Hawn Comments attached

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Gregory Fraser P . Eng, Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Gregory Fraser Semi-annual reporting reduce the company transparency and investor will receive less timely valuable company information.

Gwen Peterson — Jun 27, 2026
Subject: File No. S7-2026-15 From: Gwen Peterson Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Harry Brooks NA (personal investor) — Jun 27, 2026
Subject: File No. S7-2026-15 From: Harry Brooks Allowing public companies to report semi-annually is a MASSIVE mistake. It would reduce transparency and allow for more corruption. It will hurt small investors by giving them less information while simultaneously benefiting the rich by giving them information that ordinary people don’t have access to. PLEASE don’t do this.

Heidi Brownell — Jun 27, 2026
Subject: File No. S7-2026-15 From: Heidi Brownell Less information doesn't create better-informed owners. We've spent billions on systems to automate reports. There is no excuse for reporting less. Less transparency creates more uncertainty. Please retain quarterly reports.

Henry R Nyce Retired Professor, Sociology — Jun 27, 2026
Subject: File No. S7-2026-15 From: Henry R Nyce It is important that we continue to have at least quarterly reports from my holdings in corporations, trusts and reits. Please make sure that this continues.

Hillary Melechen — Jun 27, 2026
Subject: File No. S7-2026-15 From: Hillary Melechen An informed public makes the best decisions.

Hope M. Anderson — Jun 27, 2026

Subject: File No. S7-2026-15 From: Hope M. Anderson I oppose File No. S7-2026-15. Reducing corporate financial reporting from quarterly to semi-annually destroys market transparency and directly harms everyday American investors. Individual investors need timely, reliable quarterly data to protect our savings and make informed decisions. Please withdraw this proposal and maintain the current quarterly reporting framework.

Imtiaz Kalani — Jun 27, 2026
Subject: File No. S7-2026-15 From: Imtiaz Kalani To Whom It May Concern, I am writing to express my strong opposition to the proposed rule allowing public companies to opt out of quarterly reporting in favor of a semiannual schedule. While reducing administrative burdens is a notable goal, this shift severely harms retail investors and regular corporate employees. Moving to a six-month reporting cadence creates a massive "dark period" that directly fosters information asymmetry. Institutional investors and corporate insiders will have an unfair advantage to trade on company performance indicators while retail investors are forced to wait months for transparent data. This significantly undermines public market integrity and investor confidence. Furthermore, this change directly threatens workers. Many public companies tie compensation, performance bonuses, and merit cycles to quarterly financial metrics. Moving to semiannual reporting will likely push these review periods back, delaying earned compensation and complicating employee equity and exit strategies. The SEC's primary mission is investor protection. Reducing transparency and timeliness of data does the exact opposite. I urge the Commission to withdraw this proposal and maintain the current mandatory Form 10-Q quarterly reporting structure. Sincerely, Imtiaz

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J Lutton — Jun 27, 2026
Subject: File No. S7-2026-15 From: J Lutton My name is Jennifer Lutton and I work for a public school as a behavior analyst. I could go into the behavioral science of human motivation, schedules of reinforcement and clinical defined punishment on why things SUCH a bad idea. Instead, im going to focus on the HUMANane side. I’m a public school employee with a public school salary. My investments are my retirement. And just because my network and connections are with amazing children with autism, and NOT C Suite execs, and financial traders, that doesn’t mean I don’t deserve to know the same information. They will have information significantly sooner than I will simply because you’ve cut me out of the process. This is not a hardship or “ease of burden” , it is a cost of doing business. And if it is a burden, divert some of the C-suite salaries so it is not. Keep it fair. Thank you

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Jacob Aldridge — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jacob Aldridge Reducing the reporting period obfuscates important potentially fraudulent information without reducing the burden on the companies. All of the numbers in quarterly reports are tracked in an autonomous way. Public companies should be advanced enough to be subject to judicious reporting requirements, and this is accomplished without undue burden. Please do not enact this change.

Jacob Emde — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jacob Emde I am concerned that the reduction of reporting requirements to twice annually, instead of quarterly, would be detrimental to a company's obligations

to its shareholders, and the public, due to the decreased transparency of information.

James Edward Ablard and Alexandra Dorr Lawyer and investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: James Edward Ablard and Alexandra Dorr I favor the transparency of the current quarterly reporting. I have suffered with investments where the insiders knew that the product had failed in the market and the quarterly reports did not provide a warning. I favor more disclosure rather than less to keep the capital market strong and investor confidence high.

James Gregory Jones — Jun 27, 2026
Subject: File No. S7-2026-15 From: James Gregory Jones Dear Secretary Countryman, I am writing as a retail investor to share my feedback on the proposed shift from quarterly to semiannual corporate reporting. While I understand the desire to reduce compliance burdens and eliminate short-term corporate thinking, I strongly believe that moving to a six-month reporting schedule will severely harm market transparency. Reducing the frequency of updates will increase information asymmetry, disadvantage everyday investors who rely on timely data, and potentially increase market volatility around the fewer remaining reporting dates. Quarterly reporting ensures a fair, well-informed market. I urge the Commission to maintain the current quarterly filing requirements. Thank you for considering my perspective. Sincerely, Greg Jones Raleigh NC

James Holland — Jun 27, 2026
Subject: File No. S7-2026-15 From: James Holland Semiannual reporting will only hedge companies allowing them more time between reporting to commit fraud and/or mislead investors with hyperbolic rhetoric inferring successful results without the regularly reported data to back it up. Public companies have a fiduciary responsibility to share financial results with investors on a regular basis and semiannual reporting is far from regular...

James P . Owchsker None — Jun 27, 2026
Subject: File No. S7-2026-15 From: James P . Owchsker News ad

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James Williams — Jun 27, 2026
Subject: File No. S7-2026-15 From: James Williams To The Securities and Exchange Commission, I am an investor and active stock trader of about eight years, now. Amending S7-2026-15 to allow companies to have the option of semi-annual reporting over the current quarterly requirements would lead to retail traders and investors missing vital, shorter term information that helps to guide them and helps them to make their decisions of investing into companies with more sound confidence. This will inevitably lead to more market-wide volatility where corporate insiders are more likely to have their capital gains while the general public and retail investors are left out with less timely information. The public as a whole deserves to know the most up-to-date financial information possible of any publicly traded company, and by passing this amendment, those relied-upon reports won't be available as quickly, and the above mentioned consequences are sure to ensue. I urge the Commission to reconsider this amendments intended and all possible unintended results. -James

Williams

James Zylstra — Jun 27, 2026
Subject: File No. S7-2026-15 From: James Zylstra The world is changing faster now than ever more. Information is at our fingertips. This would be going backwards a 100 years by making information less timely. The world moves too fast to only have semi annual reports.

Jared Henry Independent Investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jared Henry I demand that companies must report each quarter! How I am I as in individual investor supposed to keep track of all the companies I invest in with twice a year. This is not enough. Jared

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Jeanette M. Ouellette — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jeanette M. Ouellette I cannot fathom how the SEC thinks removing quarterly reporting and allowing companies to hide their actions for 6 months at a time will benefit the average investor. How do I benefit? I don't. I can't react. I can't trust the dated information. My economic vision becomes limited and I can’t get ahead in that scenario. I trust the SEC to stand up and protect the small individual investors and not big business and large scale investors.

Jeffrey Utter — Jun 27, 2026
Subject: File No. S7-26-18 From: Jeffrey Utter Do not change the reporting requirements. Otherwise, we’ll just seeing why the requirements were established all over again.

Jennifer Hauser The Motley Fool — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jennifer Hauser KEEP QUARTERLY REPORTING!!

Jenny — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jenny Quarterly reports are important to investors to gain insight on how a company is doing. Shrouding this information in semiannual reports is a recipe for financial disaster. This will have a negative impact on the economy. People need accurate information when they're deciding where to invest money. This can hurt retirement accounts. This will definitely lead to more fraud and insider trading. Keep quarterly reports to ensure a more level, accurate playing field.

Jim Phelan N/A — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jim Phelan I oppose cutting back 4 required reports to 2.

Joan Cash None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Joan Cash Do not change the reporting calendar for businesses. They should be reporting the required data QUARTERLY, not twice a year in order for investors and customers to make informed decisions and benefit financially.

Joanne Milhoan Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Joanne Milhoan Six months is too long a period without transparency Americans know this.

John Nagle N/A — Jun 27, 2026
Subject: File No. S7-2026-15 From: John Nagle Comments attached

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John Shaw Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: John Shaw as an owner, i need quarterly reports. benefit accrues to the company. this is of no benefit to the investor.

Jonathan Smith — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jonathan Smith I want companies to continue reporting quarterly earnings. This is very important to me as a private investor. I track my companies closely and I think that quarterly earnings holds them to account and gives me a clear picture of what is happening.

Jose Emmanuel Sanchez ENRON Victim — Jun 27, 2026
Subject: File No. S7-2026-15 From: Jose Emmanuel Sanchez I didn’t recover the money that I put in Enron, so as other investors who trust the system, but failed us miserably, so, I’m asking you to keep the reporting of SEC quarterly! In Jesus name!🙏

Joseph Chang Principal Electrical Engineer — Jun 27, 2026
Subject: File No. S7-2026-15 From: Joseph Chang Reducing the number of public company reports from four times a year to two makes investors less informed and should not be allowed to happen.

Judy Mattson — Jun 27, 2026
Subject: File No. S7-2026-15 From: Judy Mattson Americans want "quarterly"!!!!

Julie Balster — Jun 27, 2026

Subject: File No. S7-2026-15 From: Julie Balster I am opposed to the proposed rule. Any business operating in good faith is keeping ongoing records to monitor its performance and profit. Quarterly reporting protects not only the company, but the consumers, general public and our tax system.

K Morice Na — Jun 27, 2026
Subject: File No. S7-2026-23 From: K Morice This changes in regulations does not help consumer protections in any way. It only exists to help companies and decrease their accountability to consumers and stock holders. Do not make this change.

K. Allison — Jun 27, 2026
Subject: File No. S7-2026-15 From: K. Allison When you invest in something, you own part of the company. It is only right for shareholders to have access to information about a company's financial health. Providing financial reporting quarterly allows shareholders the ability to make more informed decisions, while also potentially reducing their risk in an investment.

Kare van Dijke The Motley Fool — Jun 27, 2026
Subject: File No. S7-2026-15 From: Kare van Dijke Dear people, i,m very worried about the plans, that companys may give there financial resultnumbers just 2 times in a year in stead of 4 times in a year. I Hope this idea will not allowed. The time between the moments is far to long for controlling there financial development. Thank you for reading my concerns.

Kaye Campbell — Jun 27, 2026
Subject: File No. S7-2026-15 From: Kaye Campbell Does anyone there remember WHY this was put in place in the first place? I do. Lot's of folks lost EVERYTHING and no one was held accountable. I strongly disagree with increasing the time frame between reporting. Leave it alone.

Keith Boyes — Jun 27, 2026
Subject: File No. S7-2026-15 From: Keith Boyes Company reporting should remain at 4X per year. Quarterly reporting to the shareholders updates the shareholders. Moving to Semi annual reporting would dramatically reduce transparency. All considerations should NOT just be to the firms but rather informing "the owners"/ shareholders must be a requirement. Cost is a very minor issue to the companies as this isn't the 1980's with someone stuffing envelopes and applying postage. I urge you to reconsider this motion and maintain balance and transparency to the shareholders. Thank you. (Province is Not enabled in your drop downs.)

Kevin D Corse Individual investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Kevin D Corse Thank you for this opportunity to comment. As an investor, I value information, this proposal to reduce reporting requirements is not a good idea. When research only includes a couple looks into a company, I’m not convinced it’s enough. Please keep 4 times a year as a standard, for transparency purposes.

Kevin Hagen Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Kevin Hagen Please eliminate mandatory quarterly reporting. Business strategy books and business experience demonstrate that “Shorttermism” is a key driver of poor decision making. Reallocating the time, resources and executive attention now spent on quarterly reporting would help and would serve long term investors better. Short term investors drive shortsighted behavior- let’s put the corporate focus (and resources) on long term profits.

Kimberlie Miller — Jun 27, 2026
Subject: File No. S7-2026-15 From: Kimberlie Miller I need to remain quarterly!!

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l. garrett — Jun 27, 2026
Subject: File No. S7-2026-15 From: l. garrett Semi-annually hurts small investors and leads to less oversite. These have poorer returns. Quarterly gives greater returns to smaller investors due to more reviews and more transparency. Don't be so lazy.

Lawrence kopp Citizen — Jun 27, 2026
Subject: File No. S7-2026-15 From: Lawrence kopp Keep quarterly filing, fraud will run rampant if you do not. 6 months before oversight - way too long. Keep 10-q filings quarterly - shine a light on companies activities - reducing it only enables evil doers.

LeAnn Baker — Jun 27, 2026
Subject: File No. S7-2026-15 From: LeAnn Baker Quarterly reporting should remain the standard. The only thing that keeps this industry accountable is regular reporting, and removing this guardrail will certainly result in bad behavior. Any honest and trustworthy company should welcome the transparency. This is not my opinion, it is a fact. Sincerely, LeAnn Baker BSN,RN Retired

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Leslie Margolis — Jun 27, 2026
Subject: File No. S7-2026-15 From: Leslie Margolis Having worked in the Corporate environment, I agree that the quarterly reporting process is laborious and can be a distraction from productivity. I also feel as an investor that twice a year is too little to know if the company is on track. Perhaps 3 times a year could be a good compromise.

Linda Cotterman Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Linda Cotterman Keep Required Quarterly Reports rule in force to protect investors

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Lisa Glickenhouse None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Lisa Glickenhouse Do NOT allow semi-annual reporting. Maintain quarterly reporting. I can't say this forcefully enough. Quarterly reporting works for the investors. If it ain't broke (and it ain't), don't fix it.

Lisa Hubbs — Jun 27, 2026
Subject: File No. S7-2026-15 From: Lisa Hubbs Having lived through the bankong crash of 2008, the panic of 1999 heading into the new millenium, and so many volatile times, those quarterly reports were the only vehicle that maintained investor faith in a system to either uphold or crash our fragile economic system. Without quarterly reporting, there is zero trust that the industry as a whole will do upstanding measures to keep this country running. Nothing. We are talking heading towards 1929 all over again. Investors put hard earned dollars in companies they trust. No reporting = no trust. The SEC members should be ashamed, and all should be relinquished from their positions who vote for this measure. Only those who wish to do unscrupulous things would approve of this. as it protects the rich few in power and leaves the vast majority of Americans investing in what hard little earned dollars they have for an even more uncertain future. How dare you even consider this. I personally will strongly consider taking my assets and relocating them to either companies who choose to retain quarterly reporting or out completely.

Lori Corsello — Jun 27, 2026
Subject: File No. S7-2026-15 From: Lori Corsello "Those who do not learn from the past are doomed to repeat it." I'm paraphrasing, but the point is no less true. Eliminating quarterly reporting is how you repeat the Stock Market crash of 2008. Please DO NOT eliminate the thing that will help keep the economy from imploding again! Don't end quarterly reporting!

Lorraina McMinn — Jun 27, 2026
Subject: File No. S7-2026-15 From: Lorraina McMinn SEC, You are supposed to be the agency that protects investors from misconduct! That is what quarterly reporting is in place to do. Do your job. Keep quarterly reporting in place. Government corruption is running rampant in this country. It has to stop. Again, do your job. Protect investors from misconduct. Lorraina McMinn

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Mara Roccaforte retired/investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mara Roccaforte As a stockholder, I believe that each publicly held company has a responsibility to report to their shareholders and to the market on a quarterly basis in order to share the activities of the company and to share the outlook for the company. Please do not change the reporting period to every 6 months. Leave it at quarterly.

Marie Mischel — Jun 27, 2026
Subject: File No. S7-2026-15 From: Marie Mischel I oppose this proper change. As a stockholder, I believe less frequent reporting could increase market volatility and delay the disclosure of pertinent information to investors like myself

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Marilynn Hoss Retired (USA) — Jun 27, 2026
Subject: File No. S7-2026-15 From: Marilynn Hoss Please, please keep the quarterly reporting. This is an example of we don't need history to repeat itself. Semi-yearly would most likely harm smaller investors!

Mario Nelson Bragança — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mario Nelson Bragança I am writing to express my opposition to the proposed rule that would allow public companies to replace quarterly reporting with semiannual reporting. As an individual investor, I believe that timely, transparent, and consistent disclosure is fundamental to well-functioning capital markets. When investors purchase shares in a company, they become owners of that business. Owners deserve regular updates on the financial performance, risks, and strategic direction of the companies they own. Reducing the frequency of mandatory reporting from four times a year to two would significantly reduce transparency. While companies operate continuously—making strategic decisions, introducing new products, responding to market conditions, and managing risks—investors would receive official updates only every six months. This would leave shareholders with longer periods of uncertainty and fewer opportunities to make informed investment decisions. Supporters of the proposal argue that reducing reporting requirements would lower compliance costs and encourage companies to focus less on short-term results. However, advances in technology, automation, and artificial intelligence have made the preparation and dissemination of financial information more efficient than ever before. Moreover, short-term market behavior is driven by investor reactions and incentives, not by the mere existence of quarterly reports. Limiting the availability of information does not encourage long-term thinking; it simply leaves investors less informed. Less transparency is unlikely to reduce market volatility. On the contrary, extending the time between official disclosures may increase uncertainty and result in larger price movements when significant information is finally released. More frequent reporting helps markets incorporate information gradually, promoting fairer pricing and more efficient capital allocation. The strength of the U.S. capital markets has long rested on high standards of corporate disclosure and investor protection. Weakening those standards risks reducing investor confidence, particularly among individual investors who rely on publicly available information to make informed decisions. For these reasons, I respectfully urge the Commission to reject the proposed semiannual reporting rule and to preserve the existing quarterly reporting requirements. Maintaining regular, transparent communication between public companies and their owners is essential to protecting investors and sustaining confidence in our capital markets. Thank you for considering my comments.

Marisa Elrick B.S. Accounting - CPA candidate — Jun 27, 2026
Subject: File No. S7-2026-15 From: Marisa Elrick I want to thank the SEC for considering this rule. I am strongly in favor of it as an accountant who has assisted in 10-Q and 10-K preparation. First, I believe that this rule would reduce the burden on accountants. Before launching my own practice, it was common that I would work 60-80 hour weeks during a quarter end close. That is not sustainable for accountants, especially as the number of skilled accountants goes down. Working these hours twice a year is much more manageable. I vehemently disagree that allowing semi annual reporting would increase fraud risk, as some organizations would have us believe, as the time when fraud is caught is typically during an annual release. Quarterly financials are unaudited, and the UK has not had increased incidents of fraud since mandating semi annual reporting. Third, the SEC needs resources to better investigate actual cases of fraud. Currently, it takes years after fraud a has

happened for the SEC to complete an investigation. Whether they can collect on behalf of the victims is often up in the air. Reducing the time for these investigations would allow the SEC to recoup losses for actual victims of fraud. I do believe there should be limits on companies that are allowed to do semi annual filings. First, I think there should be a threshold for annual revenue where companies would be allowed annual vs semi annual filings. Second, I think that any company who has been fined in an SEC investigation should be restricted to quarterly reporting.

Mark Padgett — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mark Padgett I believe that reducing the required number of public-company reports from four times a year to just two is a mistake. Investors deserve transparency/visibility of the various positions of each and every publicly traded company of which they own a stake. Companies regularly produce reports (many as often as monthly) for use by their management to make decisions in order to ensure success. Sharing data/info from these reports with investors four times a year is, in my humble opinion, the least a company should be required to do. Ideally, a company should voluntarily share reports with investors at least four times a year. Requiring this will prevent any potential information sequestration by lackadaisical management or nefarious actors.

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mark Palmer SEC Large Trader — Jun 27, 2026
Subject: File No. S7-2026-15 From: mark Palmer I am classified as an SEC large trader. Financial information about companies needs to be as transparent and timely as possible for equity markets to function efficiently. I see no benefit to companies from decreasing their reporting requirements, But a huge detriment to investors. In fact in the age of AI, it should be possible to create a agentic financial agents which would continuously summarize accounting data and make it available in real time This would cost even less than doing quarterly reports So if you're going cancel quarterly reporting requirements go to the opposite extreme.. Make real time financial summaries available on a daily basis.

Marvin Knight no affiliation — Jun 27, 2026
Subject: File No. S7-2026-15 From: Marvin Knight Subject: Opposition to the FCC's Proposed Semiannual Reporting Changes To the Federal Communications Commission: I respectfully submit this comment in opposition to the FCC's proposed changes to the Semiannual Reporting requirements. While the proposal may be presented as an effort to streamline administrative processes, I am concerned that reducing the frequency or scope of reporting could diminish transparency and public accountability. Regular reporting serves an important role in allowing regulators, stakeholders, and the public to monitor compliance, identify emerging issues, and evaluate whether regulated entities are meeting their obligations. Any reduction in reporting requirements should be supported by clear, publicly available evidence demonstrating that such changes will not weaken oversight or reduce the availability of information necessary for effective regulatory review. I have not seen sufficient justification showing that the proposed changes would maintain the same level of transparency and accountability currently provided by the existing reporting framework. Public confidence in federal regulatory agencies depends on openness, consistency, and meaningful oversight. Changes that reduce reporting obligations risk creating information gaps that could make it more difficult to identify noncompliance, assess industry practices, and ensure that regulatory objectives continue to be met. I encourage the Commission to retain the current reporting requirements or, at a minimum, provide a more comprehensive analysis

of how the proposed changes will preserve transparency, accountability, and effective oversight. Thank you for considering my comments. Respectfully, Marvin Knight

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Mary Andersen The Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary Andersen An extremely poor idea. Our country needs the increased transparency that comes with more reporting. Less reporting = less transparency and more secrecy. This must not go forward.

Mary B Mackin Enrolled Agent — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary B Mackin This is a terrible idea. The rules exist because of those who take advantage of limited reporting. Quarterly reporting is no hardship given that the process is largely automated these days. Keep business honest.

Mary Garland — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary Garland I was deeply disappointed when I learned of the proposed rule to change reporting from quarterly to semi annual. The SEC's mission is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. Quarterly reporting offer shareholders greater transparency and serve as a check on corporate activities. Without that check, insider trading will most likely increase (although no one would know because activities would be hidden) and individual investors will be at a disadvantage due to lack of timely information. This is another example of the rich getting richer. I debated even submitting a comment since the committee of five commissioners is now only three (Republicans of course) as trump so far has ignored his responsibility to fill the two open democratic seats. And my guess is those three Republican Commissioners are no different than Congress Republicans - they cannot think for themselves, have no spine or morals, and allow themselves to be ruled by a bully. I hope I'm wrong.

Mary Malhotra — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary Malhotra I worked at a W-2 job long enough to have a 403(b) plan that I care about. I am also a small-business CFO who recently went back to school for formal accounting training. I am old enough to remember scandals and crises that turned the regular business cycle into a devastating roller coaster. All this experience has led me to appreciate the work and the requirements of the SEC. The SEC is part of our protection against the next ENRON or sub-prime lending debacle. Reporting is our power tool. Do not diminish it. Do not make it easier to hide malfeasance and deceit. Keep SEC reporting requirements quarterly.

Mary Martin — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary Martin These are not the regs that need cutting! Large corporations are more than capable of revealing the quarterly financials - which they will be compiling regardless of SEC requirements. We need more transparency, not less! Remember the bank failures? Remember the collapse of Wall Street brokerages?

Mary Williams — Jun 27, 2026
Subject: File No. S7-2026-15 From: Mary Williams For 50 years publicly traded companies have reported financial information on a quarterly basis, and that system should continue. We are in a period of time where there is distrust among stock-buyers because of insider trading reports, and companies may be stacking the deck against unsuspecting investors. Now is not the time to extend the reporting period for financials from 3 months to 6 months. This is a bad proposal.

Melissa Garnett — Jun 27, 2026
Subject: File No. S7-2026-15 From: Melissa Garnett I think it's best that companies continue to report quarterly due to the fact that investors would be left in the dark about the companies financial status and may not be able to make decisions regarding their investment until it's too late. Quarterly reports keep investors abreast of how the company is performing and gives them an advantage on knowing if the investment is continuing to serve them or if they need to pull out and invest elsewhere. For the sake of transparency and investor interest, keep the quarterly earning reports.

Michael Crispo None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Michael Crispo RE: Opposition to S7-2026-15 As an investor approaching retirement, I object to the reduction of the quarterly reporting requirements. I rely on this regular information to be sure that my investment goals are being met and significant changes within the companies are not hidden for up to six months. This change in reporting will put smaller investors such as myself at a significant disadvantage. This rule change would appear to create additional opportunities for insider trading upon non-disclosed information that is not available to the general public. Efficient markets rely upon everyone knowing what is happening with the company and it's prospects. Properly managed companies are not excessively burdened by these requirements and it is more likely to keep them honest. I strongly oppose changes that would replace mandatory audited quarterly reporting with something more optional. Internal financial monitoring should be frequently occurring and audited reports should be available for the public, not just insiders.

Michael J Powers Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Michael J Powers I support the move to semi annual reporting. Organizations will still be influenced by investor market forces to provide quarterly updates. The market will punish unreliable or divergent inconsistencies in voluntary quarterly vs mandatory semi annual reports. Quality of material vs quantity/frequency matters. Quarterly vs semi annual does not decrease likelihood of fraudulent reporting. In the past, my oath was a 90 day declaration of integrity and transparency. In the future, my attestation would be across 180 days. The fraudulent manager will still be outed during annual audits. No one is audited quarterly.

Michael Robichaux — Jun 27, 2026
Subject: File No. S7-2026-15 From: Michael Robichaux With technology, we could almost make a report even quicker to the point of monthly or by monthly. but as many people said, keeping quarterly, keep investors such as myself who has my money tied into a 401k which many use as supplement for a possible underfunding of social security by the time I retire knowledgeable and to

not loose money because business officers and politicians cashed out due to insider information due to the longer term between reports. These reports are used by 401k managers to insure funds are making maximum amount for clients. By pulling this, they could be invested in a company which is going bankrupt and not know it as a quarterly would force to let them know revenue is trending down. Not get this oh hey we are almost bankrupt .

Michael Schuette — Jun 27, 2026
Subject: File No. S7-2026-15 From: Michael Schuette Reducing a corporation's requirement for quarterly reporting does not serve the interests of shareholders. This reduces the amount of available information for shareholders to make informed decisions. If the rationale is that quarterly reporting is costly, who loses more in its absence? As the agency responsible for overseeing regulatory requirements, why would you remove or weaken your rules to exercise oversight?

Motley crew community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Motley crew community Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Companies need to keep reporting every 3 months

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N. Pyle — Jun 27, 2026
Subject: File No. S7-2026-15 From: N. Pyle Dear SEC, I am retired on SSDI. I am dependent on my investments in order to be able to afford to pay my monthly bills. Quarterly reporting helps me do this. Quarterly reporting allows me and all retail investors be informed investors. I can know what's happening with the companies I invest in, plus different sectors and the whole of the economy. Less frequent reporting hurts everyone, but mostly individual retail investors like me. Please keep the quarterly reporting requirement. It should remain one the small costs operating a public company. Thank you U.S. Citizen and voter

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Nancy K Dahl N/A — Jun 27, 2026
Subject: File No. S7-2026-15 From: Nancy K Dahl I am writing to support no proposed changes to corporate reporting. Investors need regular and comprehensive information to responsibly manage the funds they have invested in a company, especially since they do not have the benefit of insider information.

Nancy Murtaugh — Jun 27, 2026
Subject: File No. S7-2026-15 From: Nancy Murtaugh Keep quarterly reporting. It is important for us to know what is going on and insure accountability.

Nancy Zirbel — Jun 27, 2026
Subject: File No. S7-2026-15 From: Nancy Zirbel Keep quarterly reporting as is. I want to be able to

see how companies that I have directly or indirectly invested in are doing. Six months is too long of a time to be operating without that information. Too much can be happening and economic conditions can change how corporations are reacting to those changes. If it ain't broke, why fix it?

Natalie L. — Jun 27, 2026
Subject: File No. S7-2026-15 From: Natalie L. I write as an individual investor and American citizen to strongly oppose the proposed transition from quarterly to semiannual financial reporting for public companies. This proposal, however it may be framed as a regulatory efficiency measure, would fundamentally undermine the transparency and accountability that form the very foundation of a free and fair market. When a company sells shares to the public, it enters into a covenant with its investors: in exchange for capital, it will operate openly and be held accountable. Quarterly reporting has been the standard expression of that covenant for decades, and for good reason. Reducing disclosure to twice a year does not lighten a burden, it breaks a promise. Individual shareholders, unlike large institutional investors, do not have analysts on call, private access to management, or alternative intelligence channels. For the average American investing in their financial future, a quarterly earnings report may be the only substantive window into how their money is being managed. Information asymmetry is already a structural disadvantage for retail investors. Institutional investors, hedge funds, and corporate insiders benefit from a continuous flow of market intelligence unavailable to ordinary shareholders. Quarterly reporting is one of the few mechanisms that forces a level of informational parity. Cutting reporting frequency in half does not simplify the market, it widens the gap between those who have information and those who do not. In practice, this means individual investors will be the last to know when a company is struggling, mismanaged, or heading toward crisis. The public bears the cost when companies fail. We cannot ask taxpayers to absorb the consequences of corporate failure, through bailouts, pension losses, and economic cascades, while simultaneously giving those same companies less obligation to disclose how they are operating. Accountability and access to capital must go hand in hand. If a company participates in public markets, it must be held to public standards of transparency. Loosening those standards sends the wrong message: that the obligations of public companies flow in one direction only. A free market depends on informed participants. Market efficiency is not abstract, it is the product of millions of investors making decisions based on available information. Restricting that information does not liberate the market, it distorts it. Prices will less accurately reflect reality. Risk will be harder to assess. Fraud and mismanagement will have longer runways before discovery. None of this serves investors, and none of it serves the health of American capital markets. I urge the Commission to reject this proposal and preserve the quarterly reporting standard that has served American investors and the integrity of our markets for generations. If the SEC's goal is truly to protect and empower investors, it will choose more transparency, not less.

Nicholas Kolman — Jun 27, 2026
Oops! Page Not Found. Error 404 Please check the web address or try searching below. Search Search To report a broken link, please email webmaster@sec.gov. We regret any inconvenience and we thank you for your interest in the SEC website. Last Reviewed or Updated: Sept. 1, 2021

Olga Roig Investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Olga Roig As an investor and former financial professional having worked for a Wall Street Investment Banking Firm as well as a large Public Financial Services company it is imperative that publicly traded companies continue to submit Quarerly

Reports to maintain transparency of the material events and changes in financial condition of a company with Managment discussions explaining those events and changes so that investors and lenders know the most current financial condition and be able to make fully informed investment decisions within reasonable time frames. Six month intervals for reporting is too long of time to be able to make sound investment decisions and make adequate risk assessments of the future financial condition of a company. Quarterly reporting ensures accuracy because internal accountants must reconcile accounts monthly and quarterly to ensure GAAP reported amounts are accurate and not under or overstated. Six months of financial data is a lot more difficult to identify anomalies or inaccuracies. Current processes and procedures already exist to support quarterly reporting so keeping the quarterly submission is not costing extra. Eliminating quarterly reporting will incentivize companies to reduce financial accounting staff increasing the reporting auditing and data integrity burden on a significantly reduced staff. Delayed reporting of material events will also cause mor market price volatility as investor react to unexpected financial or material events. CEO and CFOs must be held accountable quarterly for the performance of their companies.

Pam Crawford Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Pam Crawford Pam Crawford, retired. No changes. Keep it at quarterly. We're tired of robber bparons. We well remember Enron and how many citizens ruined by corporate greed.

Paúl Marcelino García Fernández The Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Paúl Marcelino García Fernández Not agree on reducing the number of reports per year.

Peter Kral — Jun 27, 2026
Subject: File No. S7-2026-15 From: Peter Kral As a shareholder and an owner, quarterly reporting assists with transparency for me to make informed decisions about the company(ies) I invest in. Changing this requirement is an erroneous action.

Phil Heron — Jun 27, 2026
Subject: File No. S7-2026-15 From: Phil Heron Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Rajesree Patel (Individual) — Jun 27, 2026
Subject: File No. S7-2026-15 From: Rajesree Patel (Individual) I write in strong opposition to the proposal to reduce reporting to file semiannual reports. As an individual investor I believe in transparency and reducing the number of reports to semiannual removes that transparency. I also fear that with reduce reporting requirements the chances of maleficent will increase and hurt the small individual investor like myself. In this day and age of AI and technology it should not be burdensome for companies to continue to provide quarterly reports. Thanking you for consideration of my comments

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Raymond Shillito none — Jun 27, 2026
Subject: File No. S7-2026-15 From: Raymond Shillito US companies are becoming larger and more secretive. History shows that they and their auditors can and do obscure their business decisions and practices in order to hide illegal activities. This was exemplified by Enron and other business disasters for investors, such as the tech bubble, and the 2008 crash when excessive speculation on property values by financial institutions led to huge losses and a need for the government to bail out large companies, while small companies had no resources to fight the disaster. We are in danger of another bubble in the so called "AI" industry that will again require taxpayers to fork out millions of dollars and severely damage our 401K and other investments. As a retired person I strongly object to making it easier to hide business practices by reducing company reporting, and instead we should be pushing for more transparency.

Rebecca Hartung — Jun 27, 2026
Subject: File No. S7-2026-15 From: Rebecca Hartung Comments attached

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Renita Galbreath Teacher — Jun 27, 2026
Subject: File No. S7-2026-15 From: Renita Galbreath Keep corporate reporting frequent, fair, and transparent for the public. Keep quarterly reporting!

Richard Floyd Democratic party — Jun 27, 2026
Subject: File No. S7-2026-15 From: Richard Floyd None of your business

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Richard Hunter — Jun 27, 2026
Subject: File No. S7-2026-15 From: Richard Hunter Quarterly reporting is essential to keep corrupt CEOs and CFOs in line. Don’t stop it.

Robert Dressel — Jun 27, 2026
Subject: File No. S7-2026-15 From: Robert Dressel I am adamantly against this proposal. Semiannual reporting will decrease transparency, disadvantage retail investors, and increase the likelihood problematic issues inside public companies go unnoticed for longer resulting in a more volatile market.

Robert Martin — Jun 27, 2026
Subject: File No. S7-2026-15 From: Robert Martin The proposed amendments eradicate existing transparency. Not only are reporting frequencies reduced, but the quality of the reports degrades substantially. There are no significant restrictions on the age of the data. The proposed rule change should not be approved .

Robert Peeler Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Robert Peeler Transparency is integrity. If you want me to invest in a company, reporting and research must be current, not 6 months in arrears....I would encourage more reporting not less.

Ronald — Jun 27, 2026
Subject: File No. S7-2026-15 From: Ronald Don't you dare we the people need access quarterly to see the hidden off shore .money accounts the way it know they steal and hide enough

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Rosalva V. Lopez — Jun 27, 2026
Subject: File No. S7-2026-15 From: Rosalva V. Lopez Comments attached

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Ruthann Davis concerned American — Jun 27, 2026
Subject: File No. S7-2026-15 From: Ruthann Davis concerned American "We The People" is precisely what this is all about. Our government should be working for us, not Special Interest Groups! Get America back on track.

Sameep Shah — Jun 27, 2026
Subject: File No. S7-2026-15 From: Sameep Shah Keep reporting and transparency to 4 times a year

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Scott Christeson None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Scott Christeson KEEP REPORTING QUARTERLY!!

Sean Harris Rutgers MBA and Public Policy student — Jun 27, 2026
Subject: File No. S7-2026-15 From: Sean Harris History doesn’t repeat itself but it’ll surly rhyme when you don’t learn from it. Great Depression of ‘33 gave us the Glass Steagall act which we then wrongly repealed for the sake of growth and it allowed for the Great Recession of ‘08. The 70’s and ‘02 disclosures gave us quarterly reporting and CEO certification which improved legitimacy and consistency in corporate earnings. In an age where the middle classes only refuge is to take the little savings we do have and put it into the stock market for retirement after stripping corporate responsibility for pensions. Don’t destabilize the one thing that provides consistency and accountability for returns if nothing else.

Sean Millikan — Jun 27, 2026

Subject: File No. S7-2026-15 From: Sean Millikan Dear Secretary, As an individual retail investor, I am writing to express my strong opposition to the SEC's proposal to permit public companies to elect semiannual reporting in lieu of quarterly Form 10-Q filings. The current quarterly framework provides vital transparency that levels the playing field between institutional firms and everyday retail investors. Extending the reporting window to six months creates a massive information vacuum, increasing information asymmetry and giving institutional market participants an unfair advantage. Frequent disclosures are critical for monitoring corporate health, assessing executive execution, and managing investment risk. Reducing the frequency of these filings will decrease market efficiency and harm retail investor confidence in the integrity of the public markets. I urge the Commission to reject this proposal and maintain mandatory quarterly reporting. Sincerely, Sean Milliken

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Sharon Parker — Jun 27, 2026
Subject: File No. S7-2026-15 From: Sharon Parker Need to stay informed.

Shawn McComb Citizen — Jun 27, 2026
Subject: File No. S7-2026-15 From: Shawn McComb It is fair to report quarterly and should continue. Reporting less is too likely to give insiders more information than the public leading to opportunities for the wealthy and lack of opportunities for the rest of the population. The possibility for fraud increases with less reporting.

Sheila Reed None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Sheila Reed I am not in favor of companies submitting less financial reports than is currently required for public view.

Snehal Shah None - just an individual foolish investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Snehal Shah Deregulation, reduced information only protects companies large enough to be on the exchange.

Stephanie Fields Attorney — Jun 27, 2026
Subject: File No. S7-2026-15 From: Stephanie Fields Absolutely not. This change cannot be permitted. Quit selling out to the billionaire class. The people united will never be defeated. Do not try us. Just be fair. Greed is gross.

Stephen M. Codd — Jun 27, 2026
Subject: File No. S7-2026-15 From: Stephen M. Codd Keep the 10-Q. Nothing shows Europe's way is better. More information is better.

Sterling Spencer — Jun 27, 2026

Subject: File No. S7-2026-15 From: Sterling Spencer Should make it monthly, do not let them hide and illicitly move money at the expense of the people ever again!

Steve Willey — Jun 27, 2026
Subject: File No. S7-2026-15 From: Steve Willey As an investor, I oppose this rule change. Please keep the quarterly reporting.

Steven B. Rebarber MD Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Steven B. Rebarber MD As an active investor, I rely on timely follow up from companies' addressing current challenges, successes and events. Please do not decrease the frequency of quarterly reports from companies.

Steven Berline — Jun 27, 2026
Subject: File No. S7-2026-15 From: Steven Berline This proposal is a disaster. Reputable companies will continue to provide quarterly reports in part as an assurance to the public of their openness and honesty. Scammers, on the other hand, will now get an additional weapon in their arsenal to hide their misdeeds. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well.""

Susan Chambers — Jun 27, 2026
Subject: File No. S7-2026-15 From: Susan Chambers You will be hiding critical information from my family. We invest. We are elderly. We are smart. We know SEC, and government for that matter, are doing their best-all to hide inconvenient truths. We Know delayed information hurts us Americans hurts us. Delayed information helps SEC and the companies we study and research. So… what’s it gonna be? Hide or reveal. Lie for a while and wham truth arrives too late for us lowly investors. For shame. And how dare you.

Susan Gates investor/retired banker — Jun 27, 2026
Subject: File No. S7-2026-15 From: Susan Gates I think it is an epically bad idea to move from quarterly to semiannual financial statements for publicly held companies. As a retired banker and current investor, I have seen great swings in revenues and expenses, as well as balance sheets during quarters, much less 6-month periods. Investors and analysts need to have a more real time view of companies, not let management do "whatever" and hope to sort it out by the end of the 6-month reporting period. Think Enron, the Dot Com Bomb, current fast movements in AI companies and the pace of their increases in debts vs revenue/profits, increases in publicly held companies going bankrupt. The world moves to fast to dial back financial reporting. Do you want to look at YOUR investment portfolio only every 6 months????? I can't believe this is being seriously considered at this point in the economic cycle. What do you want to hide? The effects of poor government policy on the economy/companies?

Tamera Pugh Retired — Jun 27, 2026
Subject: File No. S7-2026-15 From: Tamera Pugh Tamera Pugh, Parma, ID Please do not change the quarterly reporting. It is already hard enough to make sure we are not getting stolen from or hacked into poverty. By making the reporting less often it will be impossible to find the hackers and or the thief's who have stolen our hard earned money.

Teresa Brugman, APRN, BC Retired nurse practitioner — Jun 27, 2026
Subject: File No. S7-2026-15 From: Teresa Brugman, APRN, BC My investments deserve the same protection that they currently have through Charles Schwab. I am worked since age 13, according to Social Security, and worked for50 years as a highly skilled nurse. I have invested and saved for my grandchildren's futures. They will face historic deficits, and greater challenges than previous generations. If opportunities for corruption arise due to less frequent oversight, corruption WILL occur. I receive scam attempts and phishing attempts every week. We know that bad actors attempts to hack into financial institutions and instruments daily. If you reduce oversight, you jeopardize the financial future of the next generation. There is no wisdom in risking the financial health of our society. Please consider my request and those of hundreds of others. Thank you, Teresa Brugman, APRN, BC

Teresa Tarantino Investor — Jun 27, 2026
Subject: File No. S7-2026-15 From: Teresa Tarantino I am an avid investor. Changing the reporting for companies from quarterly to every six months is a mistake in my opinion. Investors should be kept aware of everything a company is doing throughout the year. The ability to hide indiscretions or failures will be much easier with this new reporting you are purposing. Public companies need to be kept accountable on what and how they are running a company. They went public for a reason and everyone deserves to know if they are profitable or not and what their plans are.

The Motley Fool Community. UE consultant Directive 2006/42 Ue — Jun 27, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community. Concordo con il parere negativo espresso dalla comunità e prego di considerarlo Grazie Buon lavoro

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Thomas Bayrer Retired Executive, MBA — Jun 27, 2026
Subject: File No. S7-2026-15 From: Thomas Bayrer As an investor I am against eliminating the quarterly reporting for publicly traded companies. A semi annual regime will add more volatility and risk and would amplify any results that are considered sub par, leaving it to analysts to guess about results over a 6 month lag. Please vote no on semi annual reporting.

Thomas Sutherland Engineer — Jun 27, 2026
Subject: File No. S7-2026-15 From: Thomas Sutherland Do not change from quarterly to semi-annually. This will increase market volatility and greatly reduce transparency.

Tim Giacomino — Jun 27, 2026
Subject: File No. S7-2026-15 From: Tim Giacomino Transparency is the basis of investing. It it of the utmost importance, and needs to be preserved, The cost benefit "saving" of reducing the reporting requirements is tough to believe. With technology changing with increasing autonomy by the day, if this even was a valid concern it could be overcome. What could not be is companies withholding information from the public/investing community which will hurt generally more than any current reporting burden. Making everyone less informed is not the correct path to take, and urge to not reduce the reporting requirements. Thank you.

Tim Jarrett Retired-Quasi Govt — Jun 27, 2026
Subject: File No. S7-2026-15 From: Tim Jarrett Semiannual reporting allows potential material matters to stew and become very much worse, thus potentially harming small investors while benefiting insiders, etc. This is a horrible idea!!

Tobe Daum Educator — Jun 27, 2026
Subject: File No. S7-2026-15 From: Tobe Daum It is important to preserve quarterly reporting. Preventing fraud and repeating episodes such as the Enron disgrace is to be avoided in our country.

Tom Zeneberg Motley Fool Community — Jun 27, 2026
Subject: File No. S7-2026-15 From: Tom Zeneberg I think companies need to be reporting their financial status a minimum of quarterly.

Vernon Carr None — Jun 27, 2026
Subject: File No. S7-2026-15 From: Vernon Carr I oppose S7-2026-15 which would eliminate the need for corporate quarterly reporting. Eliminating the quarterly reporting would severely hamper my ability to research corporate financial health. Reducing the transparency the public deserves of corporations using their invested funds is not responsible. This rule change increases the investment risk to the individual investor in particular.

Vini E Nielson The Motley Fools co1mmunity — Jun 27, 2026
Subject: File No. S7-2026-15 From: Vini E Nielson This seems to be another really, really stupid idea. I think companies could easily report once a month without increasing costs. The idea of reducing reporting is just asking for trouble. We need MORE transparency not less. Please, this isa bad bad bad idea.

Vivi Wickersjam — Jun 27, 2026
Subject: File No. S7-2026-15 From: Vivi Wickersjam We, the investor, need as much information that is public information as possible. These stocks are publcly traded. Seems like someone is trying to

rip off the people who support open markets. SEC should be a more strict commission and say NO and regulate!!!!

W. L. Carbrey — Jun 27, 2026
Subject: File No. S7-2026-15 From: W. L. Carbrey I am opposed to changing to semiannual reporting. The current quarterly reporting is working well and in this computer age I see no valid reason to change. It just opens the system up to more potential fraud and abuse. Thank you!

Waylan Owens — Jun 27, 2026
Subject: File No. S7-2026-15 From: Waylan Owens Two reports a year are not enough. Maintain the quarterly reports cycle. Do not change. Thank you.

William Cronk, CFO, Novak Warren Private Capital, LLC — Jun 27, 2026
Subject: File No. S7-2026-15 From: William Cronk To Whom It May Concern, I am writing to express my strong opposition to any proposal that would reduce the frequency of public company reporting from quarterly to semiannual. Such a change would significantly weaken market transparency and disproportionately disadvantage smaller, everyday investors who rely on timely information to make sound financial decisions. Quarterly reporting provides a consistent flow of data that helps level the playing field. Large institutional investors already have access to sophisticated analytics, direct company engagement, and alternative data sources. Retail investors, by contrast, depend heavily on standardized, SEC-mandated disclosures to understand a company's performance, risks, and trajectory. Extending the reporting cycle to six months would widen the information gap between those with privileged access and those without it. Longer periods without required disclosures also increase the likelihood that material issues - such as deteriorating financial conditions, governance failures, or emerging risks - remain hidden until they become far more damaging. Quarterly reporting acts as an early-warning mechanism that protects smaller investors from being blindsided. Additionally, the argument that quarterly reporting is overly burdensome is increasingly outdated. Modern technology, including AI-driven financial tools, has dramatically reduced the cost and complexity of preparing accurate disclosures. AI can automate reconciliation, detect anomalies, streamline narrative drafting, and ensure compliance with reporting standards. These advancements make more frequent, higher-quality reporting not only feasible but efficient. For the protection of retail investors and the continued integrity of U.S. capital markets, I urge the SEC to maintain the current quarterly reporting requirement. Thank you for your consideration. Sincerely, William Cronk

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William J Brice NA — Jun 27, 2026
Subject: File No. S7-2026-15 From: William J Brice Less reporting is just dumb. How are investors to understand what they are investing in with less information? Stop this from passing.

Aaron Means CEO ACTIVATE Business Solutions — Jun 26, 2026
Subject: File No. S7-2026-15 From: Aaron Means This change should not be made, we need more transparency, not less. Protect the retail investors, protect all investors.

Adam Field Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Adam Field It is absolutely critical to well functioning markets that investors continue to get the quarterly reports they have been getting. Going to semi-annual reporting would be HIGHLY dangerous leading to greater market volatility and the potential for bubbles. It is madness to consider this.

Alexander Reyers — Jun 26, 2026
Subject: File No. S7-2026-15 From: Alexander Reyers I am writing as an individual investor to express my strong opposition to the proposal that would allow public companies to reduce their reporting frequency from quarterly to semiannually. At its core, investing is ownership. When individuals purchase shares in a business, they deserve regular, transparent communication regarding the operations and financial health of that business. Reducing reporting requirements weakens the fundamental connection between companies and their shareholders. I urge the Commission to reject this proposal for the following reasons: Obscuring Information Does Not Cure "Short-Termism": Some argue that semiannual reporting would ease the pressure on management to perform quarter-to-quarter. However, short-termism is driven by how people react to information, not by the availability of the information itself. Taking away quarterly reports does not make the market more patient; it simply leaves investors less informed. Reduced Transparency Increases Market Volatility: A business operates every day—launching products, acquiring customers, and executing strategies. Limiting official updates to twice a year creates significant information gaps. Less transparency does not eliminate uncertainty; it amplifies it. When semiannual reports are finally released, the surprises are likely to be larger, causing sharper market reactions and greater volatility. Technology Has Mitigated Reporting Costs: While proponents may argue that fewer reports reduce administrative costs, this perspective is outdated. In an era of artificial intelligence and increasingly efficient disclosure tools, the cost and burden of producing quarterly reports have been vastly reduced. Less information rarely creates better-informed owners or more efficient markets. I urge the SEC to prioritize investor protection and market transparency by maintaining the current quarterly reporting standards.

Alice Medalia — Jun 26, 2026
Subject: File No. S7-2026-15 From: Alice Medalia I am writing this comment to express fervent opposition to the SEC proposal to allow public companies to abandon quarterly reporting in favor of semiannual disclosures. Quarterly reports protect individual investors and are the single most important leveling mechanism between retail and institutional investors in U.S. equity markets. Semiannual reporting doubles the information gap between insiders and ordinary shareholders, and will lead to volatility, uncertainty, and mistrust. The arguement that quarterly reporting burdens corporate investment behavior is not supported by research that shows reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting the real cost of less transparency for individual investors, for a benefit that the evidence says simply won't materialize. Furthermore, the companies most likely to opt out require oversight most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Allan Stamler — Jun 26, 2026
Subject: File No. S7-2026-15 From: Allan Stamler This is a very bad idea. But then I think you know that. This proposal reeks of corporate corruption. Save us all some trouble down the road. Don’t do it!

An wells — Jun 26, 2026
Subject: File No. S7-2026-15 From: An wells Please do not make this change to make quarterly optional. Quarterly reporting is critical for investors to understand their investments and provides important information used to hold companies accountable. Without quarterly reporting, how can we know what we’re investing in or what it’s worth? This proposed change is highly concerning.

Angel L Lopez Accountant and Small Business Owner — Jun 26, 2026
Subject: File No. S7-2026-15 From: Angel L Lopez To the Securities and Exchange Commission: I write to you today in Support for Quarterly Reporting. Removing and reducing reporting requirements for publicly traded companies will decay the economic resiliency of small businesses and the communities they operate in. I urge you to reconsider moving forward with S7-2026-15. First, the proposed rule if implemented will raise a red flag to international investors and banks who depend on quarterly reports that are reviewed and audited to make sound financial decisions. This will slow down investment earnings and wind down lending to working class individuals and "mom and pop shops." Second, no quarterly reporting requirements will allow promotional propaganda to become an investor's compass. I would like to remind you of ENRON. An energy company that used Marketing campaigns to fool their own workers, leading to the biggest collapse in savings that I have seen in my lifetime. The result of ENRON triggered the initial decay of the middle class, dismantled Arthur Anderson (one of the then, big five accounting firms) for complicity, and harmed many businesses and communities with their "energy scheme." Business markets are more volatile today than prior to Covid-19. Quarterly reports contribute to the long term investor confidence. Third, we meaning humans are currently being comfronted by the examination of our own value as humans because of Artificial Intelligence (A.I.) propaganda. Rule S7-2026-15 is creating room for a coded program or A.I., to determine and communicate to the public what a sound investment is. Even, the Office of Professional Responsibility within the Internal Revenue Service communicates that A.I. does not replace due diligence. Quarterly Reports are diligent acts regulated by your Agency. The US economy needs quarterly reporting now more than ever. In conclusion, No Quarterly Reports will lead to less accurate reporting. If a bank will deny a small business a loan because of messy books, why should the public be encouraged to invest in a company that can bypass quarterly reporting. The SEC should place sanctions and fines on those companies for negligence. The priviledge of being a publicly traded company should be maintained instead of preserved for nepotism. Thank you for taking the time to read this. Angel Lopez Providence, RI

Angelo Dieguez — Jun 26, 2026
Subject: File No. S7-2026-15 From: Angelo Dieguez I don't understand how this could be considered. Regardless of the word of mouth, or news media coverage. The quarterly report gives the investor a true picture of what they're investment is doing. I've been a small investor, most of my life. However, if financial reporting goes to semi-annual. I, and I suspect many other retirees will be forced to abandon the market.

Anna P Gordon Republican — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anna P Gordon I am a private citizen with over$200k invested in the stock market. I am opposed to only receiving statements twice a year. I need to know what is happening to my investments as well as make decisions to protect them.

Anne Adams — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anne Adams Dear SEC members, I am an individual investor and I do not support moving from quarterly reporting to semiannual reporting. Th proposed amendment should not be approved. As a retiree, now more than ever, I and my advisors rely on reviewing quarterly reports to help with our investment knowledge and strategy. The proposed change will negatively impact trading and monitoring of companies. It will create uncertainty, lack of comparability over time, and impact trend analysis that is needed for investors. With semiannual reporting there is a huge knowledge gap to the investors. Six months is a long time for lack of access to information on companies' finances, investments, debt, and possible lawsuits. Quarterly filings can help prevent company fraud as there is more timely access to and scrutiny of company information.

Anne DeCarufel None — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anne DeCarufel Please keep reporting quarterly! It's hard enough to follow what companies are doing, waiting 6 months for a report is too long to make accurate decisions.

Anne Henderson — Jun 26, 2026
Subject: S7-2026-15 Comments From: Anne Henderson Affiliation: Jun. 26, 2026 The more light we put on corporations, the better. People are good, but when they become corporations, they often find for the good of corporations, not individuals.

Please keep it quarterly.

Anne Henderson

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 26, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 26, 2026 The entire reason the SEC exists is to protect investors from corporate greed, malfeasance, and outright lawlessness. Why on earth would a regulation designed to provide minimal insight into corporate operations be cut in half, reducing the ability for investors to have some understanding of what is going on inside the companies in which they invest? KEEP IT QUARTERLY! In fact, make public reporting a BI-MONTHLY event! Make it MONTHLY! But in NO WAY should reporting requirements be relaxed at

all.

Anonymous — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anonymous Reducing reporting requirements weakens the connection between companies and their shareholders. Less transparency doesn't eliminate uncertainty. It increases it.

Anonymous — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anonymous Are you crazy or are you in the pocket of the crooks? This is not an undue burden and investors like myself consider it a small price to pay for an additional level of protection of our investments. I lived through the S and L crisis, junk bonds, keating 5, worldcom, Enron…. One thing I've learned is crooks will exploit every loophole they can find. Don't open one with this proposal. It does not serve the stock holders.

Anonymous — Jun 26, 2026
Subject: File No. S7-2026-15 From: Anonymous Please don't change from quarterly to semi annual reporting. Our family lost significant money during the Enron debacle. Corporations need to be held accountable. If I can file quarterly returns to the state and IRS for a very small LLC, a giant corporation can file quarterly SEC reports with no problem. The risk is too great to go to semi annual reporting.

ASHOK KAJI MOTLEY FOOL — Jun 26, 2026
Subject: File No. S7-2026-15 From: ASHOK KAJI Investors deserve more transparency not less. Their 401 k and retirement are at stake. It will be too late before they will know what is happening with the company they invested in. Urge SEC to reject this proposal.

Audit Committee Council (ACC) — Jun 26, 2026
June 26, 2026
Vanessa A. Countryman
Secretary
U.S. Securi
es and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: File No. S7-2026-15 – Proposed Rule to Allow Semiannual Repor
ng
Dear Ms. Countryman:
The Audit Commi
ee Council (ACC) appreciates the opportunity to share our views and provide input on
the Securi
es and Exchange Commission's ("Commission" or "SEC") Release No. S7-2026-15, Proposed
Rule to Allow Op

onal Semiannual Repor
ng (the “Proposed Rule”).1 The ACC is an independent
advisory commi
ee of the Center for Audit Quality (CAQ) comprised of ten independent audit
commi
ee members, including audit commi
ee chairs. This le
er reflects the ACC’s views based on
their collec
ve experience as audit commi
ee members and chairs and does not necessarily reflect the
views of the CAQ, its member firms, or CAQ Governing Board members.
The ACC supports the Commission’s important ini
a
ve to foster an environment in which more
companies are willing to enter - and remain in - the public markets. For this reason, we support the
objec
ve of simplifying the regulatory obliga
ons associated with public company repor
ng. This is a
worthwhile goal while preserving trust and transparency that is founda
onal to the capital markets.
We support the Proposed Rule providing all companies with the op
on to report on a semiannual basis.
This op
onal framework can modernize the repor
ng regime to enable companies to determine the
repor
ng cadence that best aligns with their business, industry dynamics, and investor expecta
ons.
Our support for the Proposed Rule is grounded in its op
onality.
Quarterly repor
ng may very well be the right choice for a company and its shareholders. We are not
suppor
ve of a regulatory mandate that would limit the frequency of financial repor
ng to a semiannual
cadence. Permi
ng companies to calibrate repor
ng frequency to their circumstances will be
er align
disclosure prac
ces with business needs. A one-size-fits-all repor
ng cadence does not reflect the
diverse needs and circumstances of public companies.
1 Proposed Rule to Allow Op
onal Semiannual Repor
ng; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140;
File No. S7-2026-15)
It is appropriate for a company’s management, along with its audit commi
ee, based on stakeholder
outreach, to determine the appropriate frequency of interim financial repor

ng.
We recognize that some stakeholders may ques
on whether less frequent mandatory repor
ng could
adversely affect investor protec
on. This Proposed Rule is not manda
ng semiannual repor
ng, and we
are not suppor
ve of such a mandate. Investors, analysts, lenders, and other stakeholders will con
nue
to demand
mely and comparable informa
on. Companies that do not meet these expecta
ons may
face higher costs of capital or diminished investor engagement which could create strong incen
ves for
companies to maintain repor
ng prac
ces that meet the needs of their shareholders.
When we think about the repor
ng regime in its totality, beyond just Form 10-Q, there are other
important safeguards to provide investors with
mely disclosure of material developments between
repor
ng periods which will preserve transparency even if repor
ng frequency changes. For example,
Form 8-K - used for earnings releases and other material events - remains a cri
cal safeguard that is a
well-established and understood mechanism for such disclosure.
Regardless of the cadence or the form, financial informa
on provided to the capital markets must
con
nue to be reliable.
There is a strong discipline within companies at quarter-end to comply with the current regulatory
regime to file quarterly repor
ng on Form 10-Q. Reliability of financial informa
on is the product of a
company's discipline related to the frequency of the opera
on of disclosure controls and procedures,
internal control over financial repor
ng, the
ming of audit work performed by the external auditor to
support the annual audit, and the interim review of financial informa
on by the independent public
accountant as required by Regula
on S-X2 in accordance with Public Company Accoun
ng Oversight
Board (PCAOB) standards.3
In our view, the review of interim financial informa
on by the independent public accountant is an
important requirement. However, there is no requirement for the independent auditor to review a

company's earnings release. The earnings release furnished to the SEC on Form 8-K is cri
cally
important. If a company elects to file interim financial statements on a semi-annual basis and furnish
an
earnings release on Form 8-K during the first and third quarters, we encourage the Commission to
consider whether the independent public accountant should be involved and perform procedures
related to the earnings release. Further, we encourage the Commission to work with the PCAOB to
consider whether PCAOB standards related to review of interim financial informa
on may need to be
modernized as SEC rules and stakeholder expecta
ons evolve.
For many companies, it may be appropriate to con
nue with quarterly repor
ng. Audit commi
ees are
well posi
oned to oversee that the appropriate rigor and auditor involvement is maintained rela
ve to
the size and complexity of the company contribu
ng to investor protec
on and trust to the capital
markets.
2 SEC Rule 210.10-01(d), Interim review by independent public accountant
3 PCAOB AS 4105, Reviews of Interim Financial Informa
on

For these reasons, the ACC supports the Commission's Proposed Rule to permit—but not require—
semiannual repor
ng for all issuers. We believe this approach advances regulatory flexibility while
maintaining strong investor protec
on.
We also support the Commission's efforts to streamline Regula
on S-K (qualita
ve descrip
ons) and S-X
(financial statements) to eliminate redundant disclosures, focus on materiality, and reduce
compliance
costs as appropriate. The frequency of interim financial informa
on is one but not the only regulatory
burden with which public companies contend. Focusing on reducing the regulatory burden and
barriers
to enter the public markets on mul
ple fronts is important to achieve the Commission's objec
ves.
We appreciate the Commission's though
ul considera
on of this important topic. As the Commission
gathers feedback from other interested par
es, we would be pleased to facilitate a mee
ng of the Audit
Commi
ee Council with the Commission or its staff regarding the views expressed in this le

er. Please
address mee
ng requests to hello@thecaq.org.
Respec
ully submi
ed,
Members of the Audit Commi
ee Council
cc:
SEC
Paul S. Atkins, Chairman
Hester M. Peirce, Commissioner
Mark T. Uyeda, Commissioner
Kurt Hohl, Chief Accountant
Heather Rosenberger, Chief Accountant, Division of Corporation Finance
PCAOB
Demetrios (Jim) Logothetis, Chairman
George R. Botic, Board Member
Mark A. Calabria, Board Member
Steven D. Laughton, Board Member
Barbara Vanich, Chief Auditor

Barbara Leclerc Business Professional in the Payments industry — Jun 26, 2026
Subject: File No. S7-2026-15 From: Barbara Leclerc Companies listed on the NYC Stock Exchange should not be allowed to reduce the number of public records provided. If anything, we should require them to be more transparent of their company growth and earnings. Quarterly reports are not frequent enough to know and understand a company's growth and financial state. The proposal to reduce the number of reports to twice a year should be blocked/denied/rejected.

Barbara Voter in The USA! — Jun 26, 2026
Subject: File No. S7-2026-15 From: Barbara I am asking for the reporting on files of reporting to yo to continue quarterly. We do not need more fraud. Our tax paid money needs to go for what it is intended. No more being slack in keeping tract of what is going on with the tax money. Thank you

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Barry Rabichow None — Jun 26, 2026
Subject: File No. S7-2026-15 From: Barry Rabichow Do not eliminate quarterly reporting.

Ben Nieves — Jun 26, 2026
Subject: File No. S7-2026-15 From: Ben Nieves I believe more information & transparency is better for the individual investor and this proposal would reduce both to the detriment of the individual investor (consumer).

Beth Babich — Jun 26, 2026
Subject: File No. S7-2026-15 From: Beth Babich Quarterly reports are critically important to understand what's going on in a company. Maintaining this requirement protects investors. Keep the requirements for quarterly reports

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Beth Jupp Owner, Infocore Inc. — Jun 26, 2026
Subject: File No. S7-2026-15 From: Beth Jupp I saw this pending rule change in a news article. I vehemently disagree with changing the rule to allow companies to submit filings less than 4 times a year. The filings were put in place to hold these companies accountable to their shareholders and avoid any false reporting. Having more time between reports gives these companies more time to change/hide information and gives shareholders much less transparency. In addition, shareholders need to be able to analyze trends in the companys' performance including P&L and balance sheet activity in order for shareholders to adjust their investments accordingly. This rule change would unduly impact small investors and retail investors who already are not privy to better and earlier buying options that the larger investors have beyond what the general public have. The general public must be protected!! The SEC was formed to do exactly that, and passing this rule will potentially interfere with the sole reason the SEC began.

Beverly Newell — Jun 26, 2026
Subject: File No. S7-2026-15 From: Beverly Newell 88yr Widow, worked till 70th yr, wages lower than a male, no retirement, lived paycheck to paycheck. Living frugality on small SSI & small investment 🙏🏻compassion & wisdom prevail, this SEC gift to Wealthy never sees the light of day. Survivor as a working poor should be applauded not punished for without them there would be no America

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Bill Bliss — Jun 26, 2026
Subject: S7-2026-15 Comment From: Bill Bliss Affiliation: Jun. 26, 2026 My name is William Bliss and I am a retired teacher, and I keep a close eye on my investments because I need to make important and hopefully wise decisions on my limited income. This would be more difficult and murky if the change to six months were made. The technology is more available than ever. Please keep it quarterly.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Brenda Grippi NA — Jun 26, 2026
Subject: File No. S7-2026-15 From: Brenda Grippi Let's not repeat Enron; keep quarterly reporting. If it's not broken, don't fix it!

Brian Le Blanc NA — Jun 26, 2026
Subject: File No. S7-2026-15 From: Brian Le Blanc Please do not eliminate the quarterly reporting requirement or the requirement for CEOs and other corporate officers or board members to sign financial reports attesting to their truthfulness. Small investors like myself are not privy to the "talk on the street" and rely on 10-Q and 8-K reports to monitor company performance. Leaving a six month dark period leaves small investors without information and provides too much opportunity for corporations to hide poor performance. additionally, I advocate for increased accountability for corporate officers and board members, including incarceration for corporate crimes that currently carry only a fine for the company, which amounts to the cost of doing business in some cases. If corporations are people, as posited by the Supreme Court, they, or controlling persons, should be incarcerated for crimes for which a natural person would be incarcerated. An alternative to incarcerating corporate officers would be to "incarcerate" the corporation by diverting all earnings to the government for the duration of the sentence.

Bruce Fischer Motley fool member — Jun 26, 2026
Subject: File No. S7-2026-15 From: Bruce Fischer Require quarterly reports

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Bruce Thayer — Jun 26, 2026
Subject: File No. S7-2026-15 From: Bruce Thayer Stockholders are company owners. We are all entitled to the same information available to corporate leadership every quarter. It is a small thing to deliver quarterly results to investors in exchange for the money they receive from stockholders. Please continue to require QUARTERLY reporting for all public companies and corporations. Thank you.

C. T. Ryther — Jun 26, 2026
Subject: File No. S7-2026-15 From: C. T. Ryther Greetings, I am writing to strongly oppose this rule change. Quarterly reporting a good business practice and is not a significant burden on businesses. Semiannual reporting would open up greater opportunities for mismanagement and fraud. As investors, we are owed the maximum amount of transparency possible. Given the maleficence that has occurred in our markets in the recent past, it is your job to make sure that markets are not manipulated in a way that damages our economy or harms individuals. This rule change will cause investors like myself to have less confidence in the market. Many will change the way they invest to hedge against the extra risk you will be creating with this rule change. Do not end mandatory quarterly reporting.

Carmine — Jun 26, 2026
Subject: File No. S7-2026-15 From: Carmine Please leave earnings reports at 4 times per year. Why would you propose otherwise?

Carolbelle Branch Communications Professional — Jun 26, 2026
Subject: File No. S7-2026-15 From: Carolbelle Branch Keep quarterly reporting. There are NO valid reasons for not doing it. In fact, computerized communications systems and AI have made reporting

easy, so easily it could be done monthly. More than ever, we need transparency to protect investors, and never again should dishonest, greedy corporations and their officials get a pass for illegal activities

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Cary Toor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Cary Toor DO NOT ELIMINATE THE REQUIREMENT FOR PUBLIC COMPANIES TO FILE EARNINGS QUARTERLY. If the SEC allows public companies to only provide earnings every six months instead of every quarter, this will put small, individual retail investors at a significantly disadvantage to institutional investors who have their own research departments and can figure the earnings out on their own. The system of filing 10Qs has worked well for both public companies and investors for a long time. Eliminating it would provide less transparency and allow companies to hide information from their investors for an extra 3 months. Please continue to require public companies to submit earnings quarterly.

Cat marcasciano Business manager — Jun 26, 2026
Subject: File No. S7-2026-15 From: Cat marcasciano There not valid reason to be doing this. We need financial accountability for all companies.

Catherine Dickert — Jun 26, 2026
Subject: File No. S7-2026-15 From: Catherine Dickert Please keep quarterly reporting requirements in place for companies. Investors need this information to make better informed decisions. Thank you.

Catherine McFeeters — Jun 26, 2026
Subject: File No. S7-2026-15 From: Catherine McFeeters A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Cathy Taylor The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Cathy Taylor I disagree with the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Reducing the available information to stockholders would mean more surprises and lead to more market volatility

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Cee — Jun 26, 2026
Subject: File No. S7-2026-15 From: Cee Keep corporate reporting frequent, fair, and transparent for the public. Keep quarterly reporting!

Charlie Willis — Jun 26, 2026
Subject: S7-2026-15 Comments From: Charlie Willis Affiliation: Jun. 26, 2026 Charlie Willis, Retired. keep it Quarterly. Without open transparency fraud and decisions made will negatively affect this country as a whole. We need Quarterly reporting for our democracy.
Please stop allowing current leaders to influence and take away what you know is basic American Rights. Think of how this will affect your kids and grandchildren. Stand up for all our basic needs by voting Keep It Quarterly

Yahoo Mail: Search, Organize, Conquer

Chris — Jun 26, 2026
Subject: File No. S7-2026-15 From: Chris At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Do not pass this proposal.

CLAYTON throop — Jun 26, 2026
Subject: File No. S7-2026-15 From: CLAYTON throop Companies need to report to keep investors informed of how their business is doing so investors know how their business is being run.

Colleen Rodgers — Jun 26, 2026
Subject: File No. S7-2026-15 From: Colleen Rodgers Accountability

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concerned citizen — Jun 26, 2026
Subject: File No. S7-2026-15 From: concerned citizen This is a bad idea. Why is the SEC taking away safeguards that protect citizens who own stock in 401K's and IRA's?

Cynthia Simpson Primary Teacher — Jun 26, 2026
Subject: File No. S7-2026-15 From: Cynthia Simpson Cynthia Simpson, Primary Teacher. It’s essential for me to view transparent, up to date information about a company for me make investment decisions. If I’ve already invested, I insist on a minimum of published quarterly results.

D. N . Wright — Jun 26, 2026
Subject: File No. S7-2026-15 From: D. N . Wright I'm commenting to express my displeasure at your consideration of reducing the frequency of corporate reporting. As a retiree, I depend on quarterly reporting to help me make investing decisions. I am concerned that longer gaps in reporting will create an unfair advantage for corporate insiders while the company saves money that won't be passed on to their customers. The savings is not worth the cost of non-reporting. Other countries have tried this and did not see the results expected. Please do not implement this change.

Dale Barnes — Jun 26, 2026
Subject: File No. S7-2026-15 From: Dale Barnes Absolutely NO 6 month reporting. It needs to stay quarterly. What is everyone trying to hide? This makes absolutely no sense for investors!

Daniel Cates Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Daniel Cates Please don't change quarterly reporting. This is important for investors to understand what is happening at their companies!

Daniel Housley Attorney — Jun 26, 2026
Subject: File No. S7-2026-15 From: Daniel Housley I whole-heartedly oppose moving to a less frequent reporting scheme. I depend on quarterly disclosures to manage my investment strategy. Reducing the frequency of disclosures hampers everyone's ability to make sound investment decisions. This will have negative impacts for most investors, but it will have an outsized effect on retirement accounts and portfolios of those who do not manage their investments directly. In our age of technology, our ability to report financial information more frequently has increased, and so reducing frequency not only hampers sound investing, but it flies in the face of sound public policy, as we should be requiring MORE FREQUENT disclosures to leverage technological advancements. To do otherwise simply allows bad actors to remain obscured, which causes poor business decisions to have even larger effects on the market, which is a main driving factor toward inflation. In short, this rule would be negative for all involved, and it will drive up inflation, and it will disproportionately impact individual investors, retirement accounts, and other non-corporate parties.

Daniel Longbottom — Jun 26, 2026
Subject: File No. S7-2026-15 From: Daniel Longbottom Don’t support the recommended changes

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Daniel Nevin Partner, NF Holdings Ltd. — Jun 26, 2026
Subject: File No. S7-2026-15 From: Daniel Nevin Reliable quarterly reporting is foundational to our public markets which are the envy of the world. Having traded both European and US markets attempts to emulate European standards are foolish in the extreme. American financial markets are vastly superior to their global competitors. Let's keep it that way.

David Campbell None — Jun 26, 2026
Subject: File No. S7-2026-15 From: David Campbell There must be transparency and accountability at all times! Yes for in forcing quarterly reporting!

David Field The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: David Field A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! We need more transparency, not less. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Keep the quarterly reporting rule.

David Lockhart Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: David Lockhart Less information does not a better market make. It will make it more difficult to make investing decisions, increase volatility and incentivize insider trading and consequently act as a drag brake on markets. Opaqueness only benefits the unscrupulous and disadvantages the individual investor.

Dean Chang — Jun 26, 2026
Subject: File No. S7-2026-15 From: Dean Chang Dear Securities and Exchange Commission, Thank you for the opportunity to comment on SEC S7-2026-15 and for your continued work to improve the efficiency and integrity of U.S. capital markets. I respectfully oppose the proposal to move from quarterly to semiannual earnings reporting. As a retail investor, I rely heavily on timely financial disclosures to evaluate company performance, assess risk, and make informed investment decisions. Reducing reporting frequency would significantly limit the amount of current information available to individual investors like myself. Quarterly reporting provides an important level of transparency and accountability. It helps investors detect changes in business fundamentals earlier, respond to evolving risks, and maintain confidence that markets are fairly informed. Moving to semiannual reporting would increase information asymmetry between large institutional investors—who may still have access to alternative data sources—and retail investors who depend primarily on public filings. While I understand the intent to reduce compliance burden on companies, I am concerned that this change may unintentionally disadvantage smaller investors and reduce overall market transparency. I encourage the Commission to consider maintaining quarterly reporting or, alternatively, preserving quarterly disclosures for key financial metrics even if full reports are reduced in scope. Thank you for considering my comments. I respectfully urge the Commission to preserve the current level of reporting frequency in the interest of transparency, fairness, and investor protection. Sincerely, Dean Chang

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Deb — Jun 26, 2026
Subject: File No. S7-2026-15 From: Deb The SEC should work for all Americans. Trickle down economics has already been recognized as only benefitting the richest Americans. Leave the guard rails alone.

Debbie — Jun 26, 2026
Subject: File No. S7-2026-15 From: Debbie Keep it quartely and hold everyone accoyntable

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Dennis Webb None. Private Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Dennis Webb Please maintain current reporting schedule to give investors better transparency.

Diane Palmer Southwestern College Humanities professor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Diane Palmer I am writing to insist that you do the obvious right thing and keep quarterly reporting. I am a teacher a year from retirement and my pension will be my income going forward. I need to know I can rely on it. Diane Palmer

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DM — Jun 26, 2026
Subject: File No. S7-2026-15 From: DM SEC Officials, I am writing to oppose proposed Rule S7-2026-15, which would allow public companies to replace quarterly Form 10-Q reporting with semiannual reporting on Form 10-S. While efforts to streamline compliance requirements for public issuers have merit, the proposed rule would come at the expense of market transparency and investor confidence. By eliminating quarterly reporting, the rule would limit access to consistent, reliable financial information, impairing investors' ability to accurately assess corporate performance and increasing information asymmetry in the market. Moving from quarterly to semiannual reporting would significantly extend the period between standardized public disclosures, leaving investors with fewer timely opportunities to evaluate a company's financial condition and operating performance. During these longer reporting gaps, material developments may occur without the benefit of comprehensive public financial information. While insiders, institutional investors, and other sophisticated market participants often have access to management discussions, industry intelligence, analyst networks, and alternative data sources, ordinary investors rely primarily on periodic public filings. As the availability of reliable, standardized information declines, investment decisions are more likely to be driven by speculation, rumors, and incomplete information rather than objective financial analysis. The resulting increase in information asymmetry would weaken market transparency, reduce the efficiency of price discovery, and place retail investors at a distinct disadvantage. Furthermore, claims that quarterly reporting imposes an excessive compliance burden should be evaluated in light of the substantial technological advances that have occurred since these requirements were adopted. Modern accounting software, enterprise data systems, cloud computing, and digital communications have dramatically reduced the cost and complexity of collecting, analyzing, and reporting financial information. Any assessment of compliance costs should reflect these efficiencies rather than assume that the burdens of decades ago remain unchanged. For these reasons, I respectfully urge the Commission to reject the proposed rule and preserve quarterly reporting requirements. Doing so will help maintain transparent, efficient, and fair

capital markets while protecting the interests of ordinary investors.

Donald D Marchand — Jun 26, 2026
Subject: File No. S7-2026-15 From: Donald D Marchand I believe we need to continue having quarterly 10-Q reports. I don't believe continuing to report on a quarterly basis will be a significant cost to the companies that have to do the reporting.

Dr. Robert K Alexander ` — Jun 26, 2026
Subject: File No. S7-2026-15 From: Dr. Robert K Alexander In regard to the proposed biannual- only reporting by companies in which we own shares, we absolutely have the right and responsibility to continue to receive quarterly financial reporting from any and all companies we own. Share holder monitoring and input is critically important to us and to the companies themselves!

E . Medina — Jun 26, 2026
Subject: File No. S7-2026-15 From: E . Medina I am writing to express my strong opposition to the proposed rule that would allow public companies to opt out of quarterly reporting in favor of semiannual reporting (Form 10-S). Everyday investors will be left entirely in the dark, destroying the principle of fair disclosure . Increasing Volatility and Risk: Waiting six months for certified financial data means that when material changes are finally disclosed, the stock price reactions will be massive and volatile, disproportionately wiping out retail wealth. Compromising Market Integrity: A long, 180-day gap between official financial disclosures creates a fertile breeding ground for insider trading and information leaks, further eroding trust in our public markets . While reducing regulatory compliance costs is a noble goal, it should not be achieved by sacrificing market transparency at the expense of regular citizens trying to build their retirement savings. I urge the Commission to reject this proposal and maintain the mandatory quarterly reporting framework.

E.M Kaye — Jun 26, 2026
Subject: File No. S7-2026-15 From: E.M Kaye As an investor in a company, I provide money in return for owning a share of the company. I have every expectation that the company, as part of the condition of taking and using these funds provide adequate transparency into their financial activates. The rules and regulations that have historically governed how and on what the companies report have always been to protect shareholders. Removing the need for quarterly reporting flies in the face of nearly every other financial reporting standard in effect today. Even the US government expects QUARTERLY tax payments even from individuals if you under withheld the prior year. companies need to consider the cost of quarterly reporting just part of the price of doing business and must continue to do so. The world has been subject to far too many Macro economic events in the last 10 years to not have at the very least quarterly visibility into a companies performance, business trajectory, management activities etc. If this proposal were come to pass, I would need to seriously re-evaluate my comfort level with investing in many companies, especially those known as "growth" companies. If other like minded investors also chose not to risk investing in such companies this would have a devastating impact on the country's ability to remain at the forefront of technology and medical developments and breakthroughs as the cost of capital would likely become astronomical and therefore untenable as a sustainable business model.

Earnestine Moss — Jun 26, 2026
Subject: S7-2026-15 Comment From: Earnestine Moss Affiliation: Jun. 26, 2026 Hello SEC,
I oppose the proposed rule change. That means six months between disclosures. If that happens, insiders benefit, retail investors lose. I say keep it quarterly! It matters to me because transparency is critical to protect investors, and quarterly reporting helps to prevent corruption. There was a reason the quarterly reporting was instituted, and that reason is still valid, especially in today economy.

Earnestine Moss
Retiree
Investors need protection

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Subject: S7-2026-15 Comment From: Earnestine Moss Affiliation: Jun. 26, 2026 Hello SEC,
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Earnestine Moss
Retiree
Investors need protection

Eileen Marie Haworth — Jun 26, 2026
Subject: File No. S7-2026-15 From: Eileen Marie Haworth Semi annual reporting is a very bad idea. I would not support any legislation proposing a lessening of public companies reporting requirements to its shareholders.

Electa Bessler Retired Limited Partner/Edward Jones — Jun 26, 2026
Subject: File No. S7-2026-15 From: Electa Bessler As a retired financial adviser, I cannot imagine trying to adequately advise an investment client on stock investments with semiannual corporate reporting. Semiannual corporate reporting does not adequately provide enough valid/timely data to make informed investment decisions. As a retired investor I would feel like I'm flying blind with only semiannual data being available. If the proposed change is adopted it may result in an increase in market volatility and reduced ownership of stocks by the investing public. No one wants to buy/own a "pig in a poke". Please maintain quarterly corporate reporting requirements.

Elizabeth Miller — Jun 26, 2026
Subject: File No. S7-2026-15 From: Elizabeth Miller Investors both small and large rely on quarterly reporting to make decisions about investments. The requirement for quarterly reporting is not an onerous one - as public companies still need to provide this information for their own board and

company. Quarterly reporting as an essential feature of transparent, efficient and trustworthy capital markets. We need only look at companies such as Enron who were able to fool the markets even with the quarterly requirement. There is no good reason to relax these rules, it can only do damage.

Evan Lemker — Jun 26, 2026
Subject: File No. S7-2026-15 From: Evan Lemker I oppose this proposal because quarterly reporting is a cornerstone of market transparency and investor confidence. More frequent financial reporting helps investors make informed decisions based on current information rather than stale data. Reducing required reporting to semiannual intervals would increase information gaps, making it easier for material developments to go undisclosed for longer periods and potentially increasing information asymmetry between insiders and the investing public. While reducing compliance costs for issuers is a worthwhile goal, those savings should not come at the expense of transparency, market efficiency, and investor protection. I encourage the Commission to retain quarterly reporting requirements while pursuing more targeted approaches to reducing unnecessary reporting burdens.

F Gudmundsen — Jun 26, 2026
Subject: File No. S7-2026-15 From: F Gudmundsen There is not enough transparency now so this would not be helpful. It gives those in the know an extra advantage over the average investor.

Faisal Masood — Jun 26, 2026
Subject: File No. S7-2026-15 From: Faisal Masood I have serious concerns if you change the reporting from quarterly to six months.

Frank Phillips Retired — Jun 26, 2026
Subject: File No. S7-2026-15 From: Frank Phillips Continue to require CEO signatures on quarterly reports.

Gail Loverud — Jun 26, 2026
Subject: File No. S7-2026-15 From: Gail Loverud CEOs should absolutely continue quarterly certifications to prevent fraud. We don’t want another Enron. Something tells me Trump has his greedy little hands in this issue.

Ganapathy Sivakolunthu — Jun 26, 2026
Subject: File No. S7-2026-15 From: Ganapathy Sivakolunthu Hello, With AI and technological advancement company's should report quarterly earnings like now not changed to half yearly. This is my thought thanks Gana

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Gary Austin Retired CPA and CFO in the financial services industry — Jun 26, 2026

Subject: File No. S7-2026-15 From: Gary Austin I worked in the highly regulated financial services industry for over 50 years serving as a CFO, SEC Reporting Manager, Risk Manager, Compliance Manager, etc. for numerous public entities. Now I invest in publicly traded companies. I am in opposition to converting from a quarterly reporting process to a semiannual process. The quarterly process allows public companies the opportunity to report on their progress in a timely manner. Reporting every six months does not give the investment community enough data on which to make investment decisions. Please reconsider this change in SEC reporting.

Gary Kane — Jun 26, 2026
Subject: File No. S7-2026-15 From: Gary Kane I think it is huge disservice to all investors if public companies are allowed to lessen the times they have to report their earnings.

George G Van Nostrand Private investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: George G Van Nostrand Do NOT change quarterly financial reporting. Less information rarely creates better-informed owners.

Geraldine Phells CPA — Jun 26, 2026
Subject: File No. S7-2026-15 From: Geraldine Phells As an accounting professional, timely financial results are critical to making good decisions. Most organizations need monthly financial data. To remove quarterly reporting to investors put them at a disadvantage of knowing what is going on within the company. I understand the desire to streamline reporting. Should you want to simplify, then consider 2 robust quarters of reporting (2Q and annual 4Q) and simplify the other quarters, but do not eliminate the requirement to officially report results to owners-the investors timely.

Glen Okita Semi-retired Tech Executive — Jun 26, 2026
Subject: File No. S7-2026-15 From: Glen Okita Another ill-advised action by our chief buffoon, er... goon! US equity markets have the highest valuations due to the most transparent and timely corporate reporting in the world. It seems clear that moving away from the this standard will damage valuations and hurt both corporate and individual investors. If our domestic markets lose leadership, then why wouldn't capital flows head to London or even Singapore or China? There is so much chatter about "meritocracy" for unfair and idiotic ideas. So don't take the obvious stupid action - what will your legacy be?

Guy G — Jun 26, 2026
Subject: File No. S7-2026-15 From: Guy G I respectfully oppose the proposal to reduce public company reporting from quarterly to semiannual. As an individual investor, and one for whom investments comprise the majority of my assets and income, I believe timely and transparent disclosure is essential to making informed investment decisions. Public shareholders are owners of the companies they invest in, and regular reporting helps ensure accountability between management and shareholders. Reducing the number of required reports would not eliminate short-term market behavior. Instead, it would leave investors with less information for longer periods, increasing uncertainty and potentially leading to greater market volatility when new information is

finally released. Strong, transparent markets depend on the timely flow of accurate information. Quarterly reporting has long been an important part of that framework, helping investors evaluate company performance, governance, and risk. Therefore, I encourage the SEC to maintain the current quarterly reporting requirements. Thank you for your consideration.

Gwendolen Blair, Financial Advisor, Empire Financial Architects — Jun 26, 2026

Helen Cortissoz — Jun 26, 2026
Subject: File No. S7-2026-15 From: Helen Cortissoz This is absurd, and should not be allowed, more corporate corruption and to only benefit the ultra rich! Many investors, who invest in the market that are middle class/ retirees trying to survive in this economy, that has been turned upside down by Trump and his corrupt GOP Republicans!

Helen S Vaughan The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Helen S Vaughan A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a HUGE mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. What isn't debatable is that less information rarely creates better-informed owners.

Holly Giles Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Holly Giles Our economy is built around trust in the information reported to shareholders. Reducing the frequency of reporting will reduce transparency, and therefore trust in companies, which will likely result in reduced investment by people like me. I would like to see more reporting, not less.

I. H. Terrill Retired. — Jun 26, 2026
Subject: File No. S7-2026-15 From: I. H. Terrill Investors / stockholders need current information on company performance. I can appreciate how companies would want to operate with semi-annual reporting requirements, instead of quarterly reporting, but the risk to investors would increase too much if they lost access to quarterly reports. Please keep the standards as they are now: quarterly reports. We need a stable system. We need transparency.

Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Investor Keep quarterly reporting because as someone with millions in investments I'll pull every cent and nobody will have anything to report

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Isabelle Cote the motley fool — Jun 26, 2026
Subject: File No. S7-2026-15 From: Isabelle Cote very important to have 4 rapports by year

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Jackie Kaplan Teacher — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jackie Kaplan Please do not change from quarterly to twice a month! It will not benefit us to do so. It is important to keep big Corporations transparent and hopefully honest. These are tough times for Americans and we do not need more to worry about, especially those of us approaching retirement age.

James Courtright — Jun 26, 2026
Subject: File No. S7-2026-15 From: James Courtright Stockholders are owners, and need the four reports per year. Savings are questionable, with new tools available to help automate quarterly reporting. Part of my activity before choosing a company to invest in, is to review current activity reports. They do not need to be chopped in half in frequency.

James H. Porter None — Jun 26, 2026
Subject: File No. S7-2026-15 From: James H. Porter DO NOT reduce reporting requirements. Maintain quarterly reporting. Period. Full stop. We, the shareholders, own these companies and we demand frequent reporting to support informed decision making and to hold company managers accountable. History shows clearly that less frequent reporting leads to lower returns. This is unacceptable. Maintain quarterly reporting. Period. Full stop.

Jamil Scott Enjoy reprise Architect, Peraton — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jamil Scott As an investor, i don’t understand how less information is helpful to stockholders in any way. This sounds like an opportunity for self-interested boards to extract money from shareholders. I’m opposed to this change.

Jan Kuttner The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jan Kuttner We all need to be involved when ot comes to financial decisions and having more frequent and transparent reporting is a great based from which to STAY informed.

Jan Moore — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jan Moore I support the current system of reporting four times per year. Do not reduce the reporting to two times per year. Consumer should be more informed not less informed in order to make better decisions. Online reporting is very efficient and cost-effective.I subscribe to the Mötley Fool and stand with it supporters

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Janice Borgwardt Retired — Jun 26, 2026
Subject: File No. S7-2026-15 From: Janice Borgwardt What is the point of this other than to cheat investors? Please demonstrate more honesty and concern for the public. Billionaires don’t need your help to get richer on the backs of the rest of us.

Jay Donovan — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jay Donovan It is absolutely unconscionable that you would consider allowing companies that we own a piece of, to report only twice yearly. Can you imagine your small business manager only giving you information twice a year? If so; I sure wouldn't want to be an investor in your company. Thank you for your consideration.

Jeff Petroski — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jeff Petroski As an individual investor, I rely on quarterly reports to assess my investments. Biannual reporting is not sufficient for us to keep informed.

Jeffery McClellan — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jeffery McClellan The change in quarterly reporting rule will disadvantage individual investors and those with mutual funds,401k and index funds investors. In order to faithfully invest, we need the most accurate and up to date financial information, otherwise we might as well invest our monies in Vegas at the crash or roulette table.

Jeffry Lester — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jeffry Lester PLEASE KEEP REPORTING WHERE IT IS!! DO NOT REDUCE THE REPORTING PERIOD.

Jesse Wright — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jesse Wright Two reports per year is unsound.

Jessica Day — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jessica Day Do the right thing. Keep public companies accountable and keep the standard with quarterly reporting.

Jin Bae The Motley Fool — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jin Bae Hello, I am opposed to changing the reporting cadence to be semiannual. It just does not provide enough updated information for stock holders; a lot (too much) can happen in 6 months. The stocks that I hold are my golden retirement egg and I would like to continue keeping close watch on those companies. Thank you.

John C. Coates (on behalf of the Shadow SEC) — Jun 26, 2026
June 26, 2026
Via Electronic Submission
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: Comment on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S in Lieu of Quarterly Form 10-Q Filings
Release No. 33-11414; File No. S7-2026-15
Dear Secretary Countryman:
The undersigned members of the Shadow SEC respectfully submit the attached statement, "Shadow SEC Statement No. 8: Comment on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S in Lieu of Quarterly Form 10-Q Filings," for inclusion in the public comment file for the above-referenced proposed rule.
The attached statement sets forth our views regarding the Commission's proposal and is submitted for the Commission's consideration during the rulemaking process.
Respectfully submitted,
John C. Coates
Harvard Law School
John C. Coffee, Jr.
Columbia Law School
James D. Cox
Duke University School of Law
Merritt B. Fox
Columbia Law School
Joel Seligman
Washington University School of Law
Shadow SEC Statement No. 8: Comment on SEC Proposal to Allow Companies to File Semiannual Reports on New Form 10-S in Lieu of Quarterly Form 10-Q Filings
By John Coates, John C. Coffee, Jr., James D. Cox, Merritt B. Fox and Joel Seligman
June 1, 2026
In a statement published last September, here, we argued that the SEC should maintain its current system of mandatory quarterly reporting and not adopt President Trump's recommendation that the United States shift to a system based on six-month filings. We provided a number of reasons why we believed this change would be unwise but stated that if the Commission were to make any change to the reporting system, a second-best solution would be to provide registrants with the option of either providing six-month reports or retaining the current quarterly system. On May 5, the Commission issued its Proposal Release to Allow Companies to File Semiannual Reports on New Form 10-S in Lieu of Quarterly Filings, Sec. Act Rel. 11,414 that is consistent with our recommendation. We appreciate that the SEC rejected scrapping the quarterly reporting system altogether, but in this statement we reiterate that the May 2026 SEC proposal represents the lesser of two evils. The better course of action is to maintain the current mandatory quarterly reporting system.
The question of timing of mandated disclosures should be understood against the background that the United States does not have a continuous disclosure system by which a covered firm must announce promptly any new material information in its possession. We instead have a

system requiring firms to periodically answer a set of specific questions in its annual Form 10-K report, quarterly 10-Q reports, and the updating Form 8-K reports for specified events. This system has the advantage of greater clarity as to what must be disclosed and when, but the disadvantage that some information useful to the market remains undisclosed until it is called for by one of these forms. The current quarterly reporting system represents an effort to balance this disadvantage versus the advantages of the current system.

Giving firms the option to move to six-month reporting would ignore the primary reasons for making disclosure mandatory in the first place. Any optional disclosure system risks leading to a lower equilibrium: Firms are often disinclined to voluntarily disclose information useful to their competitors, major suppliers, and major customers, even when the information is useful to current and potential investors and accordingly likely would have a positive impact on share prices. If all firms are required to disclose, the share prices will reflect these positive impacts, while each firm not only provides information to these other firms, but also receives from them comparable information. Moreover, even if only one or a few firms in an industry were to choose not to disclose what is now required information, comparability would be lost. The disclosure of each firm in an industry helps investors and potential investors understand the meaning of all firms in that industry.

We are deeply skeptical of the wisdom of adopting even an optional semiannual reporting system as proposed. We have previously recognized the virtues of an independent Commission, see Shadow SEC Statement No. 1, The Value of an Independent SEC, available here. Since our initial statement on the wisdom of retaining quarterly reports, Commissioner Caroline Crenshaw, the sole Democrat on the Commission, ended her term on January 5, 2026. The Commission is now led by a 3-0 Republican majority. The Commission has broken with decades of tradition and with Congress' statutory design to maintain a one-party agency with solely Republican commissioners wielding power over United States capital markets. As a result there are no commissioners at the SEC with the practical ability to ask hard questions of proposals that emanate from the White House, as the proposal for semiannual reporting system did. The unlikelihood of internal commissioner-level debate is amplified by President Trump's insistence that he has the right to fire independent agency commissioners at will.

We also have recognized the risks associated with the deep cuts in SEC staff—recently stated to be 20 percent or so of earlier staff—and the loss of morale and experience associated with high staff turnover. See Shadow SEC Statement No. 2: The Crisis Deepens as SEC and Budget Cuts Are Directed, available here.

The semiannual reporting proposal should be understood in light of these facts—a one-party proposal that likely has received less internal review and debate from fewer experienced attorneys, economists, and analysts than historically would have been the case had the SEC been operating normally as an independent agency.

This likely has resulted in the exclusion of concepts self-evidently important to any fair reading of this proposal. For a critical example, SEC Chair Atkins in a May 5, 2026 statement making the case for semiannual reporting explained that "companies and their investors" need to determine for themselves "the interim reporting frequency that best serves their business needs and investors." We agree that if an optional semiannual reporting system were to be adopted, it is preferable that investors be part of any company's decision to adopt this change. If managements of reporting companies simply opt for semiannual reporting, they may alienate many investors. Companies could suffer a significant loss in share value that greatly exceeds any cost savings from moving to a six-month reporting interval if investors felt differently and discounted the registrant's shares because of lesser transparency. Under existing SEC statutory authority and rules such as Rule 14a-8, shareholders could be asked to vote before a company could move to ending quarterly reports. This could be framed as a precatory vote as would be consistent with current Delaware law. Hypothetically, if 90 percent of shareholders voted in favor of retaining quarterly reports, this would be important for management to know. Ignoring such information or failing to obtain it could result in activist hedge funds seeking board

representation in order to challenge management's decision. This would be expensive to both sides and could be avoided if management sought a serious census of its shareholders before proceeding.

The SEC semiannual rule proposal is strikingly unusual for its approach to judging new disclosure standards. There is little analysis of the possibility of an increase in fraud as a result of companies being able to report less frequently. See the Proposing Release at pages 67-78 and 110-115. The Proposing Release does recognize what it terms a likely increase in "information asymmetries" and the risk that agency costs may cause companies to choose to report less frequently than would be in the interest of shareholders. This is quite different than recognizing that there have been major securities frauds in recent years because of obscuring or misstating financial data such as Enron, WorldCom, and most recently FTX. Historically, the SEC had long provided detailed data on disclosure requirements that could be correlated with the presence or absence of such information about material transactions with insiders, disclosure of bonuses, profit-sharing arrangements, the incidence of restatements, or the failure of companies to disclose all material financial information, a key issue in several crypto cases, which the SEC dismissed, about companies that engaged in overseas transactions to avoid full disclosure and United States oversight. See Louis Loss, Joel Seligman & Troy Paredes, Securities Regulation 51-54, 730-751, 849-862 (Wolters Kluwer 7th ed. 2024). Although, Chair Atkins is correct that investor protection is one of the core elements of the SEC mandate, the Proposing Release seriously underemphasizes the extent to which the Securities Act of 1933 and the Securities Exchange Act of 1934 were adopted to deter fraud and to allow enforcement actions to spot what does occur.

The SEC's semiannual reporting proposal also lacks a serious attempt to synthesize the results found in studies of comparable rule changes outside the United States such as the Robert Pozen, Suresh Nallareddy & Shiva Raigopal 2017 study, the Impact of Reporting Frequency on UK Public Companies, Research Found. Briefs 3, No. 1 which found that only 10 percent of covered companies elected to move to semi-annual reporting. It cites a study of such a rule change in Israel, Keren Bar-Hava, Audit Fee and Corporate Governance Quality, 9 J. Fin. & Acct. 249 (2021), but solely for the finding that semi-annual reporting reduces audit hours, and not for the effects reported in that study that suggest that such a switch would produce harms such as negative stock-price reaction to announcements by companies that were making such a switch and the positive associations with good governance at firms that did not make the switch.

The SEC instead arbitrarily assumed without citing reliable data that 20 percent of listed companies will elect to use semiannual reporting, see Proposal notes 313 and 332. This assumption is based on a single survey from Nasdaq that did not report the response rate, the size of the surveyed universe, or any basis for believing that the companies that did respond were representative of public companies generally. Seventy-five percent of 183 responding companies did report in this survey that they would move to semiannual reporting. Left unaddressed in the assertion is that there are roughly 3500 Nasdaq companies. This amounts to 4 percent of the total Nasdaq firms.

Nor did the SEC candidly acknowledge that estimated costs and benefits of its rule change are so uncertain that the net benefits of the proposal cannot in fact be reasonably quantified. The proposal does recognize the possibility of increased costs of capital, lower liquidity, increased insider trading, and increased costs for analysts searching for information to replace quarterly reports by companies that choose to move to semiannual reporting. It also recognizes that there would be a diminution in the ability of prospective investors or institutional investors to engage in comparable financial analysis if some firms now report on the semiannual Form 10-S once a year and others three times a year on the quarterly Form 10-Q. Indeed, the potential harm to investors due to the lack of comparability is broader than that between firms that continue to report quarterly on Form 10-Qs and those that instead report semiannually on Form 10-S. Additional comparability concerns are posed by firms who cease to file on Form 10-Q but supply some quarterly information to the market in a nonconforming format outside the language

mandated by the SEC in Form 10-Q. While the SEC proposal states that it lacks a basis for estimating the magnitude of such harms, it nowhere clearly acknowledges that as a result of the lack of data it has no basis for estimating the net costs and benefits of the rule. This, in effect, is hiding the ball when it comes to the very serious risks of its proposal.

Is there a strong need for this proposal? The stock market is up approximately 20 percent since President Trump took office in January 2025. The Dow Jones Average opened 2025 at 42,660 and recently and consistently has traded above 50,000. The Commission's Investor Advisory Committee asserted before its March 12, 2026 meeting: "The disclosure requirements for public companies have increased dramatically in recent decades at a significant cost to public companies." But this can be viewed as the cost of doing business. United States capital markets' total equity market capitalization increased by $11 trillion in 2024 alone with substantial increases since then. The costs of the SEC mandatory disclosure system should be compared with their benefits. As Luzi Hall and Christian Leuz, International Differences in Costs of Equity Capital: Do Legal Institutions and Securities Regulation Matter?, 44 Acct. Rev. 485 (2004), states, "firms from countries with more extensive disclosure requirements, stronger securities regulation and stricter enforcement have a significantly lower cost of capital."

SEC Chair Atkins has repeatedly expressed interest in increasing the number of publicly traded companies. This is within the SEC's power to achieve by reducing the breadth of its current exemptions. See Renee Jones, Untamed Unicorns (Harvard Univ. Press 2026 forthcoming). The notion that offering companies the option to report semiannually will make much difference to company decisions to register with the SEC or remain private is fanciful. What might make a difference is changing disclosure requirements, proposals for which the Commission has made in separate releases. We will analyze these releases soon.

The bottom line here is simple. If it ain't broke, don't fix it. We have the most stable, highly regarded securities markets in the world today. We should celebrate, as Chair Atkins once did, markets that are the "envy of the world."

This post comes to us from the Shadow SEC, whose members are professors John Coates at Harvard Law School, John C. Coffee, Jr. at Columbia Law School, James D. Cox at Duke University School of Law, Merritt B. Fox at Columbia Law School, and Joel Seligman at Washington University School of Law.

Publicly published at: https://clsbluesky.law.columbia.edu/2026/06/01/shadow-sec-statement-no-8-comment-on-sec-proposal-to-allow-companies-to-file-semiannual-reports-on-new-form-10-s-in-lieu-of-quarterly-form-10-q-filings/

John Martin — Jun 26, 2026

Subject: File No. S7-2026-15 From: John Martin Lack of integrity in American business makes it important that the SEC continue quarterly reporting requirements. I am opposed to reducing the frequency of any oversight.

John Schoenecker, American Petroleum Institute — Jun 26, 2026

John Schoenecker
Director
Tax, Trade, and Accounting
schoeneckerj@api.org
(202) 682-8000

June 26, 2026

Vanessa A. Countryman

Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: File Number S7-2026-15, Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies
Dear Ms. Countryman:
The American Petroleum Institute ("API") is the national trade association representing America's oil and natural gas industry. Our industry supports nearly 11 million U.S. jobs and accounts for approximately eight percent of U.S. GDP. API's approximately 600 members, from fully integrated oil and natural gas companies to independent companies, comprise all segments of the industry. API's members are producers, refiners, suppliers, retailers, pipeline operators, and marine transporters as well as service and supply companies providing much of our nation's energy. API was formed in 1919 as a standards setting organization and has developed more than 800 standards to enhance operational and environmental safety, e iciency, and sustainability.
We appreciate the opportunity to comment on the SEC's proposal to amend reporting requirements from quarterly to semiannually, and we support the Commission's broader e orts to modernize the disclosure framework in a manner that enhances e iciency, reduces unnecessary complexity, and provides flexibility, while preserving robust investor protections. We believe the Commission's disclosure regime should be principles-based and scalable, recognizing that a one-size-fits-all approach does not reflect the diversity of issuer profiles, business models, or investor needs across the public markets, including those represented by API's member companies.
API supports optional semiannual reporting, when considered alongside existing disclosure mechanisms and the requirements of Regulation FD. API believes the Commission's proposal appropriately acknowledges that the public disclosure ecosystem has evolved significantly since the onset of periodic reporting. Investors today access and consume information through a wide range of channels beyond periodic reports, including earnings releases furnished on Form 8-K, investor presentations, webcasts, and issuer websites. Based on feedback from market participants, including investors and analysts who follow API member companies, there is substantially greater emphasis on these more timely communications than on the Form 10-Q itself.

John Schoenecker
Director
Tax, Trade, and Accounting
schoeneckerj@api.org
(202) 682-8000
In this respect, the proposal reflects modern market practices and investor behavior rather than legacy reporting conventions.
API agrees that disclosures should focus on material information that is most relevant and useful to investor decision-making. The value of interim reporting lies in the quality, clarity, and relevance of the information provided, rather than frequency alone. Semiannual reporting, when considered alongside existing disclosure mechanisms and the requirements of Regulation FD, can preserve the flow of material information to the market.
Rather than responding to the Commission's requests for comment on a question-by-question basis, API has structured its feedback around several overarching themes that are central to the e ectiveness of this proposal.
1. Continuing Availability of Timely and Material Information to Investors
API does not believe a move to semiannual reporting would result in a reduction of material or timely information available to investors. Feedback from investors and analysts across the energy sector indicates that they increasingly rely on earnings releases, webcasts, investor presentations, and other timely communications, rather than the Form 10-Q itself at quarter end, as their primary sources of information. The proposed framework appropriately recognizes that

investor information needs are met through a broader, more dynamic, and often more immediate disclosure ecosystem, not solely through periodic reporting forms.

Importantly, this shift in investor consumption patterns has not diminished market transparency, market e iciency, or outcomes for market participants, whether institutional or retail investors. Regulation FD, along with Form 8-K filing requirements, continues to provide a substantial framework for the timely dissemination of material information. Issuers remain strongly incentivized to communicate material developments promptly to maintain investor confidence. API expects its members will continue to adapt disclosure practices to investor expectations and market demands, irrespective of changes to periodic reporting frequency.

Furthermore, issuers electing semiannual reporting will likely continue to provide a consistent cadence of financial and operational updates through earnings releases furnished on Form 8-K and investor presentations. These communications allow issuers to meet investor expectations, provide transparency into performance, and address significant developments a ecting their businesses. API expects that its member companies, as well as other issuers, will likely continue to maintain robust voluntary disclosure practices. When combined with annual and semiannual reports, these communications should preserve comparability across issuers, both at the individual company level and among industry peers.

Accordingly, semiannual reporting would modernize the reporting framework to better align with how investors access, evaluate, and use information today, without compromising investor protection.

John Schoenecker
Director
Tax, Trade, and Accounting
schoeneckerj@api.org
(202) 682-8000

2. Expected Reduction in Compliance Costs and Regulatory Burdens

API believes that providing issuers with the option to elect semiannual reporting o ers a meaningful opportunity to reduce compliance costs and allow for more e icient resource deployment. While the precise magnitude of these e iciencies will vary across issuers, including API member companies of di ering sizes and operational complexity, there is an expectation of tangible reductions in the time and e ort required from employees, management, boards of directors, and independent registered public accounting firms in preparing, reviewing, and filing interim reports.

Although foundational activities, such as maintaining data integrity, executing disclosure controls, and sustaining e ective internal control over financial reporting (ICFR), will appropriately continue throughout the year, the overall cadence for required SEC reporting would likely become more e icient. API expects a net positive e ect, with reduced reporting frequency enabling clearer prioritization, lower incremental e ort, and more e icient governance processes.

More broadly, this shift would allow management teams to focus more fully on operational execution, long-term strategic objectives, and shareholder value creation, outcomes that ultimately benefit investors and the broader market.

3. Treatment of Earnings Releases and Form 8-K Item 2.02

API supports maintaining the current framework under Item 2.02 of Form 8-K, which permits issuers to furnish, rather than file, earnings releases. API does not believe a transition to filed status is warranted.

The Commission has long recognized a deliberate and important distinction between information that is “furnished” and information that is “filed,” and earnings announcements are a clear example where furnished treatment is appropriate. This framework promotes substantial, timely, and candid disclosure by recognizing that earnings releases are management communications intended to convey current information to the market.

By appropriately limiting liability exposure relative to filed documents, the furnished

framework encourages issuers to provide prompt disclosures that include supplemental context, operational insights, and forward-looking information valued by investors. This structure aligns with Regulation FD's objective of broad and timely dissemination of material information without discouraging informative communication.

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Director
Tax, Trade, and Accounting
schoeneckerj@api.org
(202) 682-8000

4. Access to Capital Markets and Financial Statement Staleness

Under the current framework, financial statement staleness is governed by Rule 3-12 of Regulation S-X, which deems financial statements "stale" after specified periods, generally 130 days for accelerated filers and 135 days for other filers. This framework is closely tied to the existing quarterly reporting cadence. Without a change to this requirement, if issuers were to elect semiannual reporting without corresponding updates to Rule 3-12, a structural misalignment would arise. The current construct relies on quarterly Form 10-Q filings to refresh financial information incorporated by reference into registration statements. To address this issue, the SEC has proposed that

a registrant would no longer assess the number of days from the filing date or from the e ective date of the registration statement (or mailing date of a proxy statement) to the date of the most recent balance sheet to determine if the balance sheet falls within 130 days or 135 days, as applicable. Rather, under the proposed amendments to Rules 3-01(c)(2) and 8-08(b)(2), a registrant, in determining if interim financial statements are required when audited financial statements for the most recently completed fiscal year are included in the filing, would include the interim financial statements as of the end of the most recently completed fiscal quarter (for quarterly filers) or semiannual period (for semiannual filers) that has been filed, or is required to be filed on or before the filing date, in a Form 10-Q or Form 10-S.1

API supports this proposed change, which would not have an adverse e ect on investors receiving timely, continuous, and material information from registrants, as discussed above. Furthermore, as noted in the SEC's proposal,2 registrants that might opt for semiannual reporting would also have di iculty complying with Public Company Accounting Oversight Board (PCAOB) Auditing Standard (AS) 6101, which requires that negative comfort letters provided by auditors in support of public o erings be made within 135 days from the end of the most recent period for which the accountants have performed an audit or a review. API recommends that the SEC coordinate with the PCAOB so that the proposed changes to Rule 3-12 align with PCAOB's AS 6101 so that both requirements are timed to a semiannual cadence, rather than just the former. This could be achieved either through extending AS 6101's 135-day window to something that matches a semiannual cadence, such as 225 days, or simply tying that window to the registrant's reporting cadence, similar to the SEC's proposed changes discussed immediately above.

1 Semiannual Reporting, Securities Act Release No. 11414, at 53 (May 5, 2026), https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf.

2 Id. at 41-42.

John Schoenecker
Director
Tax, Trade, and Accounting
schoeneckerj@api.org
(202) 682-8000

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In conclusion, we support the Commission’s proposed amendments to permit optional semiannual reporting by public companies. If you have any questions, please contact me at the number or email address listed above.
Sincerely,
John Schoenecker
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Jon Taylor President - Village Art & Frame — Jun 26, 2026
Subject: File No. S7-2026-15 From: Jon Taylor Quarterly reporting is essential to allow all investors to be comprehensively informed.

Joseph Golson — Jun 26, 2026
Subject: File No. S7-2026-15 From: Joseph Golson I would like to ask you some questions. If you owned a business, would you like to know how your business is doing more often or less often? As an independent investor, how do you make informed decisions about your investment portfolio when you only see financial results twice a year? As a shareholder I won a piece of the business I have invested in more often, not less often. There are too many internal and or external problems that can and do affect a business's bottom line and they can happen overnight. In my opinion, receiving financial information from businesses I won is a bad idea because I believe that will make investors even more anxious than they already are. Please do not change financial reports to only twice a year.

Joseph M Fallecker — Jun 26, 2026
Subject: File No. S7-2026-15 From: Joseph M Fallecker I believe more information is better for investors to be able to make informed decisions. It is also the case that having more regular reporting keeps companies "honest" by being unable to hide or deny their reality from investors.

Joshua Luthy — Jun 26, 2026
Subject: File No. S7-2026-15 From: Joshua Luthy Dear Secretary Countryman, I am writing to express my strong opposition to the Commission’s proposed amendments that would allow public companies to opt out of quarterly reporting in favor of a semiannual framework (Form 10-S). While the proposal is framed as a measure to reduce regulatory burdens and encourage long-term corporate vision, stretching the reporting window to six months poses severe risks to market transparency, investor protection, and efficient capital allocation. Specifically, I urge the Commission to consider the following consequences: 1. Increased Window for Undetected Insider TradingA six-month reporting gap creates a dangerous informational vacuum. In today’s fast-moving markets, three months is a lifetime; six months is an eternity. Extending the reporting window drastically increases the risk of material, non-public information being utilized for insider trading before retail investors or the public have any visibility into a company’s true financial health. The proposed cooling-off adjustments under Rule 10b5-1 are insufficient to mitigate the sheer advantage that corporate insiders will hold over a six-month stretch. 2. Destructive Effects Beyond the Financial Markets (e.g., Medical Research and Philanthropy)The damage of this informational deficit extends far beyond traditional Wall Street portfolios. For example, non-profit organizations dedicated to funding childhood cancer research rely heavily on transparent, timely, and audited quarterly

reporting to evaluate the trajectory, financial stability, and scientific progress of biopharmaceutical firms. Without quarterly data, philanthropic institutions and research foundations are forced to make high-stakes funding and partnership decisions in the dark. A six-month delay in reporting could easily mask a biotech firm's operational distress or a quiet pause in a drug pipeline. This risks misallocating precious, donor-funded resources toward unstable ventures, ultimately slowing down the development of life-saving cancer therapies for children. Conclusion The current quarterly reporting system (Form 10-Q) has been the bedrock of trust in U.S. capital markets since 1970. Sacrificing this frequency will not solve "short-termism"; it will simply degrade market integrity and harm the diverse ecosystems—including critical medical non-profits—that depend on a steady stream of verifiable facts.I strongly encourage the Commission to withdraw this proposal and maintain the mandatory quarterly reporting cadence. Respectfully submitted, Joshua Luthy

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Joshua Weil — Jun 26, 2026
Subject: File No. S7-2026-15 From: Joshua Weil Joshua Weil Recruiting Agency Owner There needs to be more transparency not less.

Judith Lamothe Motley Fool — Jun 26, 2026
Subject: File No. S7-2026-15 From: Judith Lamothe I am opposed to reducing the number of required financial reports. The transparency of quarterly reports is an important tool for investors and stock holders to assess their risk in an investment. Please leave this rule as is. You have a responsibility to act in the interests of the public in this matter. The proposed change does the opposite. Thank you for the opportunity to comment.

Julia Alexander — Jun 26, 2026
Subject: S7-2026-15 Comment From: Julia Alexander Affiliation: Jun. 26, 2026 Favoring corporations over the everyday citizens who support them through investing has resulted in financial ruin for the investors such as with the 2008 housing crash. Dont stack the deck even higher against the common investor. #keepitquarterly.

K Mahoney — Jun 26, 2026
Subject: File No. S7-2026-15 From: K Mahoney This proposed change is a bad one. Reducing transparency doesn't reduce uncertainty, it increases it -- when the surprises arrive they are bigger. It also does nothing for short term thinking, which is not caused by the information, but by people's reactions to it, and reactions to bigger surprises will be bigger and more reactionary. Investors are owners, and we deserve more regular updates, not fewer. Reducing the requirements for reporting also weakens the connection between companies and their owners. If this is being proposed as a cost saving measure, that is deeply misguided, as current and developing technologies make reporting easier than ever before. I strongly urge you to reject this proposed changed.

Karen Kavanaugh The Motley Fool community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Karen Kavanaugh Dear Regulators- I believe that information is power and informed decisions are the healthiest. I am writing to urge you to reject the proposal to

allow companies to reduce their annual reporting from quarterly to semi annually. The more information we have as investors the better we can adjust and the calmer we can react leading to a less volatile and healthier market. Thank you

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Karin Knowles None — Jun 26, 2026
Subject: File No. S7-2026-15 From: Karin Knowles Please keep the reporting as it is. 4 times a year to report is NOT unreasonable! Thanks so much!

Karl Kramer Retired Attorney — Jun 26, 2026
Subject: File No. S7-2026-15 From: Karl Kramer This is an obvious effort to reduce transparency for investors and regulators. There is no obvious fair reason to make the corporate interests less accountable for and less transparent about their actions. Stop giving in to the corporate lobby and do your job. It is sickening how captive the SEC has become to the very interests they are duty bound to regulate and investigate.

Kate Curran Estate Planning Attorney, North Carolina Bar — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kate Curran Quarterly reporting is critical to informed investing. If you change the reporting requirements to allow semiannual reports, I will pull every penny I have out of the market and I won't be the only one. Market manipulation will double and trust in the markets will plummet. Chaos will reign and the people who made the decision to change the rules will be blamed. You don't want to be that guy, mobs can get ugly.

Katja F. — Jun 26, 2026
Subject: File No. S7-2026-15 From: Katja F. Quarterly reports are a vital source of information and promote accountability to investors. As one of many US citizens whose financial well-being in retirement depends largely on personal investments, I am strongly opposed to allowing public companies to "go dark" for six months at a time, and I urge you not to move forward with this proposal. Less stringent regulations that allow for opacity are a fertile breeding ground for fraudulent accounting (see Enron, Bernie Madoff, WorldCom, etc.). In short, any perceived convenience on the part of public companies would be strongly outweighed by the risks to ordinary, non-institutional investors.

Kelly Miller-Sanchez — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kelly Miller-Sanchez As an active investor I must protest the proposed rule to decrease required reporting from four times a year to only twice a year. This would have devastating results for investors. Part of the social contract between shareholders and companies is transparency regarding business operations. Decreasing this transparency puts shareholders at a severe disadvantage and damages this longstanding social contract. Shareholders have the right to know what the companies they invest in are doing and to exert pressure on companies when needed. Please do not diminish shareholder agency by changing this rule.

Kesrah — Jun 26, 2026
Subject: S7-2026-15 Comment From: Kesrah Affiliation: Jun. 26, 2026 My name is Kesra Hoffman and I'm an artist and instructor. I'm also an investor relying on quarterly reports to make decisions about my retirement saving.
Semiannual reporting shows less transparency for investors and these longer gaps create unfair advantages for corporate insiders.
As well, the small savings to companies keep investors in the dark for longer gaps of time and aren't worth the cost to me.
It's a reckless plan at the expense of everyday investors. The greed of big business shows irrefutably they need to be held more accountable, not less.
Keep it quarterly.

Kevin Buck Owner, Lakes Gas Co.; Student, University of Colorado Law School — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kevin Buck My name is Kevin Buck, I am an investor, business consultant, and law student. I demand that the SEC preserve the current rules on quarterly earnings reports as is to ensure more fairness and equality in the market. Without rules ensuring a level playing field, will not the play the public stock market. Private investment opportunities will lead, and the backbone of American political and economic power, our financial markets, will lose its control.

Kheang Chang — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kheang Chang Do not report only two times aa year for the company.

Kim Harmon — Jun 26, 2026
Subject: S7-2026-15 Comments From: Kim Harmon Affiliation: Jun. 26, 2026 If CEOs and CFOs are truthful, there is no reason to stretch the postings. Keep it quarterly!!! Lengthening the postings puts investors, especially retirees, at great risk. K.A. Harmon,
Investor and Retiree

Yahoo Mail: Search, Organize, Conquer

Kirstin Gilmour, CPA — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kirstin Gilmour, CPA I am writing to express my strong opposition to any proposal that would reduce the frequency of corporate financial reporting from quarterly to semiannual. Moving to a semiannual reporting model would severely harm market transparency and investor protection. A six-month gap between financial disclosures is too long in modern markets. It creates a data vacuum allowing insiders to hold material information much longer than retail investors. This imbalance increases the risk of insider trading and uneven market advantages. Fewer reporting cycles mean larger surprises. Six months of accumulated operational changes will be crammed into a single report. Quarterly reports act as an early warning system for fraud, operational decay, and financial distress. Delaying these disclosures prevents investors from mitigating risks early and allows corporate mismanagement to go undetected for longer periods.

Less frequent data means higher risk. Quarterly reporting is the bedrock of the U.S. capital markets' global gold standard. While reducing compliance burdens is a valid goal, it must not come at the expense of market integrity. I urge the Commission to maintain the current quarterly reporting framework.

Kristin Broderick United States citizen — Jun 26, 2026
Subject: File No. S7-2026-15 From: Kristin Broderick Keep quarterly reporting.

Larry B. — Jun 26, 2026
Subject: File No. S7-2026-15 From: Larry B. To the Commissioners: I am a retired individual investor who manages my own portfolio and relies on SEC filings when making investment decisions. I oppose the proposal to permit public companies to replace quarterly reporting with semiannual reporting. Less timely information is rarely beneficial to retail investors. Quarterly reports provide timely, standardized, and broadly accessible information that helps investors evaluate company performance and risk. Reducing reporting frequency would diminish transparency and likely increase the information advantage already enjoyed by large institutional investors. If the costs of complying with existing disclosure requirements have become excessive, companies should improve the efficiency of their reporting processes rather than reduce the information available to investors. Access to the public capital markets carries corresponding obligations to public shareholders, and timely disclosure is one of those obligations. The strength of the U.S. capital markets is built in part on transparency and investor confidence. Transparency is not merely a compliance cost—it is the consideration public companies owe in exchange for access to the public capital markets. I encourage the Commission to retain the current quarterly reporting framework. Respectfully submitted, Larry B. North Texas

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larry p jones Missouri Embalmers and Funeral Directors — Jun 26, 2026
Subject: File No. S7-2026-15 From: larry p jones I do my books on a monthly closing. and should all others

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Lauri Aunan — Jun 26, 2026
Subject: File No. S7-2026-15 From: Lauri Aunan Dear SEC, I am writing about your proposal to allow companies to report twice a year instead of quarterly. We are retired and my husband and I rely on our investments to help support our current and future costs of housing, health care, food and services that have been rising and will cost more with inflation. We oppose the change away from quarterly reporting and ask that you withdraw the proposal. We rely on quarterly information to make decisions. Longer reporting gaps create an unfair advantage for corporate insiders. “Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. We know and you know that some companies do commit fraud and make unsound decisions that wreck the companies and devastate investors. The small savings to companies from this reporting change are not worth the cost to us.

Lawrence Nevers Jr — Jun 26, 2026

Subject: File No. S7-2026-15 From: Lawrence Nevers Jr Please reconsider this move, I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders. "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the potential cost to my retirement. Lawrence Nevers Jr Nampa, ID.

Linda Huffman — Jun 26, 2026
Subject: File No. S7-2026-15 From: Linda Huffman Dear SEC Members, I strongly oppose biannual reporting. Quarterly provides timely and accurate financial information to us, the investors. It ensures transparency and maintains investor confidence in the capital markets. This requirement helps keep shareholders informed about the company's performance and any material events that may affect OUR investments and decisions. Thank you for taking our comments. Kind Regards, Linda Huffman - Data/Document Analyst -L3Harris, Rochester NY

Linda Van Couvering Real estate agent — Jun 26, 2026
Subject: File No. S7-2026-15 From: Linda Van Couvering As I private investor I rely on the companies in which I invest to keep me informed through their quarterly reports. In my business I keep clients and investors informed weekly, it is how I stay accountable and they stay informed and are able to make decisions. I want to keep that information flowing on my investments too, quarterly has worked well, a balance between accountability and effort that I do not want changed.

Lisa Loftus American Citizen — Jun 26, 2026
Subject: File No. S7-2026-15 From: Lisa Loftus Keep reporting every 3 months. We want more transparency, not less.

Lori Allen Retired — Jun 26, 2026
Subject: File No. S7-2026-15 From: Lori Allen As an individual investor, I rely on quarterly reports to guide my investment decisions. Unlike institutional investors, I do not have a cushion to protect me when a stock or fund begins to perform poorly. I need to be able to manage my portfolio in real time, not based on 6 month old information. A lot can change for a company in 6 months. Individual investors like myself make up a significant portion of the stock market. Our ability to invest to create wealth for ourselves AND the companies we invest in requires market oversight. The SEC is not supposed to make rules that benefit only a few while leaving the rest of us to fend for ourselves. You job is to regulate the market so every investor has a reasonably level playing field. Deregulation, which is what this is, benefits the few rather than the whole. Your job is to regulate for market security and accountability for investors (all). This proposed change is unacceptable.

Lydia Lang — Jun 26, 2026
Subject: File No. S7-2026-15 From: Lydia Lang As a retiree and active investor, I vigorously oppose the idea of eliminating quarterly reporting. As a government watchdog, you have an obligation to the people, not to wealthy corporations, to maintain transparency so that we can make informed decisions. Do not enable corporations to hide what they are doing. Thank you.

M Glogowski — Jun 26, 2026
Subject: File No. S7-2026-15 From: M Glogowski I object to switching to semi-annual reporting. Transparency is critical and quarterly reporting is desperately needed.

Madeline Dressel — Jun 26, 2026
Subject: File No. S7-2026-15 From: Madeline Dressel I am writing to voice my opposition to the proposed changes quarterly reporting requirements. I do not support the change from quarterly to semi-annual reporting. With today's technology and real-time access to data there is no reason to justify returning to a semiannual reporting. Investors rely on the most accurate up-to-date reports, and eliminating quarterly reports strips regular investors of key metrics and insight into business performance.

Marg Retail — Jun 26, 2026
Subject: File No. S7-2026-15 From: Marg Absolutely NOT. This bending of ways has got to stop. Big Corps have too much say in our country. Pulling moves like this will let charlatans and peoples like the Trumps do more seedy business deals. Too many moves like these and the market will be damaged irreparably. Earning report must be 4 quarters. Less than that will create pockets for hidden earnings (true or e false), more claims of under earnings with us peons getting shoveled lines like 4% raise is a better/more than everyone else is getting this year. While they work ten weeks a year if that and get millions in bonus money with mansions plural.

Margaret Daniels Self — Jun 26, 2026
Subject: File No. S7-2026-15 From: Margaret Daniels Please retain 10Q reporting requirements. As an individual investor quarterly reports allow me to stay updated on conditions in the companies I invest in. This is crucial.

Margaret roberts None — Jun 26, 2026
Subject: File No. S7-2026-15 From: Margaret roberts Protect US citizens by requiring quarterly filings. Investors need to know how companies are doing snd the current required quarterly reports are essential to that !

Margie O'Hern — Jun 26, 2026
Subject: S7-2026-15 Comments From: Margie O'Hern Affiliation: Jun. 26, 2026 When you're retired, you're especially concerned with remaining solvent. Even if you planned ahead and saved your money, you're vulnerable because this administration keeps taking away the safeguards that WE WORKED FOR and count on having. Keeping tabs on your investments is necessary at least once a quarter, so you can make changes if an investment is failing. Six months is NOT OFTEN ENOUGH! Keep it quarterly!
Thank you,

Margie OHern, retired educator

Sent from my iPhone

Marie Bruzzi — Jun 26, 2026
Subject: File No. S7-2026-15 From: Marie Bruzzi The SEC should not eliminate its quarterly reporting mandate for public companies, as doing so would deprive investors and markets of timely, material information, and thereby undermine informed investor decision making and the efficient allocation of capital among public companies. Timely and transparent information increases and broadens participation in markets thereby increasing stability and minimizing unwarranted disruptions.

Marina Garbutt — Jun 26, 2026
Subject: File No. S7-2026-15 From: Marina Garbutt A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Marjorie Pennington — Jun 26, 2026
Subject: File No. S7-2026-15 From: Marjorie Pennington I think companies should report every quarter so we can keep up to date about their situation.

Mark Wilson — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mark Wilson Please keep quarterly filing mandatory.

Marshall Mack Underwriting Support, Erie Insurance — Jun 26, 2026
Subject: File No. S7-2026-15 From: Marshall Mack My name is Marshall and I work in the insurance industry. Working in the financial services field has made me appreciate having all the information I possibly can to accurately assess risk and reward. Quarterly reporting is a reasonable and reliable

way for anyone with investments (including the most common ones such as a 401k or Roth IRA) to make informed decisions. Relaxing this requirement is a detrimental step back towards the unregulated market environment that gave us Enron, Worldcom, etc.

Mary Takahashi — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mary Takahashi This is an obvious effort to reduce transparency for investors and regulators. There is no obvious fair reason to make the corporate interests less accountable for and less transparent about their actions. Stop giving in to the corporate lobby and do your job. It is sickening how captive the SEC has become to the very interests they are duty bound to regulate and investigate.

Mary-Ann Pekalski — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mary-Ann Pekalski I am against this proposal for several reasons. 1. I rely on quarterly information to make informed decisions. 2. Six months is a long time and will create an unfair advantage for corporate insiders. 3. Six months is also more time to engage in mischief and less time for any mischief to be discovered. 4. The saving money for the company argument is the worst argument particularly if the company is already making a solid profit. Do the right thing even if it costs a more!

Matthew Dudzik — Jun 26, 2026
Subject: File No. S7-2026-15 From: Matthew Dudzik The proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake. The very foundation of an ownership economy is that of informed owners. When you own a piece of a business, you deserve regular, transparent communication from that business. When you reduce reporting requirements you weaken the connection between companies and their owners. As an individual investor I implore you to side with transparency and better informed owners.

Matthew Gamerdinger — Jun 26, 2026
Subject: File No. S7-2026-15 From: Matthew Gamerdinger Keep reporting every quarter, 4 times a year. As an owner of business we deserve reporting 4 times a year to know how the company is doing.

Maureen Towner Individual Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Maureen Towner Less transparency and less timely transparency is never a goal or good idea. Please maintain the quarterly reports,

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Mehdi Architect — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mehdi Dear SEC, I strongly oppose reducing corporate reporting from quarterly to semi-annual. Quarterly disclosures are essential for retail investors like me who rely on timely, accurate financial information to make informed decisions. Large institutional

investors already have access to management and resources that individual investors do not, so cutting reporting frequency would widen an already significant information gap. In today's technology-driven environment, public companies can easily provide quarterly updates. Delaying reports to every six months would make information even staler, limit transparency, and create more opportunities for misstatements or hidden risks. Investors cannot properly evaluate performance without regular data and realistic forward-looking expectations. For those of us depending on 401(k)s and IRAs for retirement, timely reporting is not optional — it is fundamental to protect our financial future. The SEC should be moving toward more up-to-date reporting standards, not rolling them back. Sincerely, Abe Mehdi

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MICHAEL CABRAL RETIRED LETTER CARRIER — Jun 26, 2026
Subject: File No. S7-2026-15 From: MICHAEL CABRAL Why go backwards? What are they wanting to hide? In this age of AI and false information we need more transparency and accountability, not less.

Michael Griffith Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michael Griffith This is a terrible idea! Instead of hiding this important data, let's go the other way and require two month reporting!

Michael Hultgren — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michael Hultgren Comments attached

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Michael Preis Retired Clinical Professor of Marketing, University of Illinois — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michael Preis Semi-annual reporting is a very bad idea. More transparency, more reporting, more information is important for investors to be able to evaluate companies they have an ownership stake in. The United States is a model for the rest of the world in terms of financial reporting and corporate governance----changing to semi-annual reporting would represent going backwards, not forward. The present system of reporting is not broken--don't try to fix it.

Michael Russo NAR & MARR Realtor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michael Russo If you implement this rule I will never buy another equity and I will recommend everyone I come into contact with exit all stock markets. Its only outcome is to hurt investors and benefit insiders.

Michael Scherer — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michael Scherer Keep the quarterly reporting so the end user does not get screwed again by the crooked billionaires. Keep them honest!

Michel Czehatowski — Jun 26, 2026
Subject: File No. S7-2026-15 From: Michel Czehatowski Reducing reporting requirements weakens the connection between companies and their shareholders.

Mike Jared — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mike Jared Stockholders are owners of the companies they have invested in. As an owner I insist on being informed at least as present law provides: quarterly - not any less often. In this age of immediate access to information, we could easily be reported to monthly. The officers in charge of each department of a company have even more access on a daily or weekly basis. Thus, I am adamant that reporting continues AT LEAST quarterly.

Mitchell McKenna — Jun 26, 2026
Subject: File No. S7-2026-15 From: Mitchell McKenna I oppose replacing quarterly reporting with semiannual reporting. As a retail investor, quarterly reports provide timely and consistent information that helps me make informed investment decisions. Reducing reporting to twice a year would decrease transparency and delay important information about company performance and risks. Public companies benefit from access to public markets, and regular disclosure is an important responsibility that helps maintain investor confidence and fair markets. I encourage the SEC to retain quarterly reporting requirements.

MJ Accountant — Jun 26, 2026
Subject: File No. S7-2026-15 From: MJ Quarterly reporting holds companies accountable and allows insight into how they are doing financially per quarter for investors. Reporting every 6 months leaves investors in the dark on how the company is doing.

Motley fool community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Motley fool community Do not reduce the reporting to investors interval periods.

Motley Fool Community Research scientist — Jun 26, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community To allow companies to reduce the number of public-company reports from four to two times a year is a mistake that reduces transparency! Companies would not even suggest this unless it was extremely favorable to their bottom line, while potentially negatively impacting that of their investors. Less transparency is never a good thing as it tends to keep things more honest. I strongly oppose passing such legislation.

Naomi Torres — Jun 26, 2026
Subject: File No. S7-2026-15 From: Naomi Torres Quarterly reporting is an absolute must. Reducing the reports to two a year won’t provide enough information for sound decision making regarding

investments. It also allows for the opportunity of fraud to happen in real time without any eyes to assure accountability. History has demonstrated that clearly. We expect transparency from companies and accountability by the SEC to assure fraud doesn't become an issue due the proposed change. Keep the quarterly reporting.

Natasha Gyapjas Betau — Jun 26, 2026
Subject: File No. S7-2026-15 From: Natasha Gyapjas Betau As an investor, I strongly oppose the proposal to make quarterly reporting optional. Reducing the frequency of mandatory disclosures to twice a year will significantly impair market transparency. In a rapidly changing economy, six months is too long for the public to wait for material financial updates. This change would benefit corporate insiders over retail investors and likely lead to higher market volatility when semiannual reports are released. Please maintain the current quarterly reporting framework to ensure a level playing field for all market participants.

Nell Minow, ValueEdge Advisors — Jun 26, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission 100 F Street, NE
Washington, DC 20549-1090
June 26, 2026
Subject: Proposed Rule on Semiannual Reporting, File No. S7-2026-15
To: Commissioners and staff:
I write in strong opposition to the proposal to reduce reporting to file semiannual reports on the new Form 10-S in lieu of quarterly reports on Form 10-Q. I note that this was prepared entirely by me, without the aid of AI or any LLMs.
I agree with many of the thoughtful comments from investors, like the excellent comment from Marcie Frost, CEO of CalPERS, especially this:
If the Commission's objective is to lengthen corporate decision-making horizons, then the more effective and well-targeted lever, as we have urged in prior comment letters, is to discourage the voluntary issuance of forward quarterly earnings guidance, not to dilute the historical financial reporting on which investors depend.
And I second this comment from Omer Yousif, PhD:
True long-termism is driven by corporate culture and executive compensation structures, not by withholding material financial information from the public for six months at a time.
The most important point to remember in considering the frequency of financial reports is that as "the investor's advocate," the Commission must recognize that there will always be an inherent conflict between the investor's interest in all necessary information in order to make an informed decision about risk and return and the insiders (executives and board members), who prefer to limit transparency and oversight. It is the Commission's mandate to resolve those conflicts in favor of the people for whom capitalism is named, the people who have to ask the
1
core question of capitalism: "Why should I trust you with my money?" The only answer to that question is accountability through disclosure, the market, government regulation, and, when there is no other alternative, litigation. Any reduction of the transparency that has, since the enactment of the '33 and '34 legislation and the creation of the Commission made the US capital market the envy of the world will make investors more hesitant, increase the cost of capital, and increase capital outflows to markets that show more respect for investor priorities.
As you know, the first Chairman of the SEC was Joseph P. Kennedy. When President Franklin

Roosevelt was criticized for appointing a man from the world of investments instead of an enforcer in the job, he said, “Set a thief to catch a thief.” He knew, as Adam Smith knew, that while business leaders may love to rhapsodize about the purity of the free market, they will always try to tilt the playing field in their own favor. Smith wrote: “People of the same trade seldom meet together, even for merriment and diversion, but the conversation ends in a conspiracy against the publick [sic], or in some contrivance to raise prices.” Economists call the problem agency costs. Lawyers call it conflicts of interest. Both recognize that it is accountability to the providers of capital through disclosure and shareholder rights that align the incentives of insiders and shareholders as closely as possible. Therefore, the Commission should consider very carefully any reduction in those rights.

I therefore suggest that the Commission review with great skepticism the claims that this proposal will reduce costs, including those from sock puppets funded by corporations but purporting to be from independent “think tanks” or others to make their initiative appear more credible. The claimed costs are nominal compared to, say, a CEO’s pay package. They are unaudited and provided without documentation. Corporate executives, who may think they will be less exposed to scrutiny and liability with fewer disclosures, have every incentive to exaggerate. What is especially telling is the absence of estimates of the benefits of the quarterly report, both for internal use and for board members. It is hard to imagine directors being able to meet their obligation as fiduciaries on behalf of long-term, sustainable value for investors if they have to wait six months for the next set of financial reports. And if they insist on getting them for every board meeting, why shouldn’t current and potential investors get them, too?

You do not have to use advanced math to figure out that quarterly reports are based on three months of numbers and twice-yearly reports are based on six months of numbers. They are still computing the results over the same period of time whether they report four times a year or twice a year. Their lawyers have to review the same volume of representations. Any savings from having to report on twice as many numbers/weeks have to be nominal at best.

Quarterly reports are an excellent discipline. They deter and mitigate any damage from misbehavior ranging from embezzlement to fraud. They promptly identify issues and opportunities in operations. They give investors what they need to evaluate risk and return.

This proposal comes at a particularly misbegotten time. Market volatility and the small number of companies behind the record-breaking highs are increasing uncertainty. The decision of

major indexes to abandon the core principles of inclusion to allow in highly questionable new companies without seeking the permission of their investors is unsettling. Technology is advancing rapidly to reduce the costs of producing quarterly reports, and indeed more extensive and valuable ones, to a near-nominal amount. We can foresee a time when institutional and individual shareholders should be able to access financial reports on an almost daily basis, along the lines of the extensive market and individual security performance data they can already access when they check their brokerage accounts at Schwab, Vanguard, Fidelity and others or analysis through services like Motley Fool than Adam Smith or Joseph P. Kennedy ever dreamed possible.

It comes at a bad time for the Commission as well. Operating with a bare minimum of Commissioners, all from one party contrary to the fundamental conception of the independent agencies, makes any major policy change particularly vulnerable to challenge in court, especially given the uncertainty about the possibility of a de novo review rather than the pre-Loper Bright deference to the expertise and integrity of federal agencies.

I had an economics professor who ended every lecture with, “Of course, this depends on perfect information and no transaction costs.” We will never achieve that, of course. But it is clear that efficient markets do not run on money. They run on information and trust. It is disclosure requirements like the quarterly reports, public and subject to review by investors, the market, and the government, that take us as close as possible to that economic nirvana of

efficiency.
Investors need to know what is going on at the companies they invest in or are considering investing in as promptly as possible. If they cannot get it when they need it, they will reduce their positions, increasing the cost of capital, provide more scrutiny through the proxy voting process, or make a very credible case in litigation that the corporate insiders were intentionally trying to obfuscate their results. In the words of the legendary John Louis, they will let portfolio companies know that they can run, but they cannot hide. And, always the underlying principle in Commission policy should be, in the words of Supreme Court Justice Louis Brandeis, “Sunlight is the best disinfectant.”
Sincerely.
Nell Minow
Chair, ValueEdge Advisors
nminow@valueedgeadvisors.com
3

Nicholas Tachtsidis The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Nicholas Tachtsidis The idea to reduce the number of public-company reports from four a year to just two is a bad one. Investors need greater transparency to make informed decisions and hold executives to account. As David from Motley Fool says "At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners." I agree with him and I hope the SEC will too. Thanks, Nick Tachtsidis

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Niki Danner — Jun 26, 2026
Subject: File No. S7-2026-15 From: Niki Danner Please keep quarterly reporting and the checks with leadership CFO/CEO’s in place. The c suite needs the checks and the public needs this to keep our businesses successful and fraud free: fraud is a huge problem and taking away the checks on that, leave too much wiggle room so fraud can occur. Please do not remove these policies, keep them at the current requirements. Decreasing the responsibility will not help anyone.

Oleksii Zakharenko Staff Software Engineer, Google — Jun 26, 2026
Subject: File No. S7-2026-15 From: Oleksii Zakharenko I am against proposed changes to allow companies to increase their investor reporting period from quarterly to 2 times a year. Introducing optionality in the reporting cadence makes lives harder mostly for individual investors who's don't have a lot of time to dedicate to studying them. While on the surface it seems like it should reduce the time to read reports for companies that opt into twice-a-year reporting, in practice it will add another variable in the investment decision making process (both initial and ongoing) - how frequently will we hear from the company and what important market and business signals could be delayed. The cost of reporting, while not trivial, is going down with the introduction of AI tools, so don't think it should be used as an argument.

Omar AL-Hajaya — Jun 26, 2026
Subject: File No. S7-2026-15 From: Omar AL-Hajaya I am filing a complaint regarding an email

campaign by 'The Motley Fool' (sent in June 2026), where they are actively mobilizing their subscriber base to influence the SEC's rulemaking regarding 'Semiannual Reporting'. They are instructing users to insert 'The Motley Fool Community' in the Affiliation box, which potentially distorts the authenticity of individual investor comments and creates coordinated pressure on the regulatory process.

Oplis Malcolm Sloan Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Oplis Malcolm Sloan I wish to voice opposition to the reduction in financial reporting made by corporate entities. It is a significant indicator of business and investment health. Taking away visibility from private investors is treachery.

Pamela Taylor Retired — Jun 26, 2026
Subject: File No. S7-2026-15 From: Pamela Taylor Pamela Scott Former International Affairs Specialist. Maryland Why is our country failing under a president who promised so much but gives nothing to the American people. Quarterly reporting is essential. DO NOT STOP QUARTERLY REPORTING!!!

Pat — Jun 26, 2026
Subject: File No. S7-2026-15 From: Pat Bad idea. A solution in search of a problem. You can make semi-annual reporting for small cap stocks and smaller, not everything.

Pat J Porter Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Pat J Porter Please do not change reports from 4 to 2 per year. That does not keep owners(investors) aware of what is going on with their investment.

Patricia H. Oster - — Jun 26, 2026
Subject: File No. S7-2026-15 From: Patricia H. Oster Re: File No. S7 2026 15 – Proposed Optional Semiannual Reporting Framework Commissioners: Thank you for the opportunity to comment on the Commission’s proposal to allow public companies to replace quarterly reporting with semiannual filings. I write as an individual investor who relies on timely, consistent, and frequent disclosures to evaluate performance, assess risk, and make informed decisions. I respectfully urge the SEC to preserve quarterly reporting as the standard expectation for U.S. public companies. 1. Quarterly reporting is not an undue burden in the modern era The proposal cites reduced administrative burden as a rationale for allowing semiannual reporting. However, most public companies today operate with real time or near real time accounting, inventory, and logistics systems. Enterprise platforms such as SAP, Oracle, Workday, and Microsoft Dynamics support continuous close processes and automated financial consolidation. Given these capabilities, the incremental effort required to prepare quarterly financial statements is minimal relative to the systems already in place. Quarterly reporting is not a manual, labor intensive process; it is a formatting and disclosure exercise built on data companies already maintain. 2. Longer reporting intervals increase information asymmetry and risk Extending the reporting interval from three months to six months creates a significantly longer period during which: • operational issues may go undetected • financial

irregularities may compound • leverage or liquidity risks may escalate • management may delay disclosure of adverse developments Academic research supports this concern. Studies show that longer reporting intervals correlate with increased earnings management and reduced transparency. Research on quarterly versus semi-annual reporting further demonstrates that more frequent reporting improves market discipline and reduces the likelihood of undetected misstatements. Quarterly reporting is a proven safeguard. Semiannual reporting introduces unnecessary blind spots. 3. The optional nature of the proposal creates comparability problems The proposal allows issuers to choose between quarterly and semiannual reporting. This raises several concerns: • Comparability: If companies within the same sector report on different cadences, investors cannot reliably compare performance, trends, or risk. • Selective opacity: Companies facing operational or financial challenges may be more likely to opt for semiannual reporting, reducing visibility precisely when transparency is most needed. • Market distortion: Analysts, data providers, and valuation models rely on consistent reporting intervals. Optionality introduces noise and inconsistency into these systems. The question of “who has the option” — the issuer or the Commission — is less important than the structural effect: optional reporting periods create uneven information environments across the market. 4. Dividend focused investors are disproportionately affected Dividend sustainability depends on earnings, cash flow, payout ratios, leverage and capital allocation decisions. Under a semiannual framework, an investor may receive a dividend payment based on information that is three to six months stale, only to learn later that earnings deteriorated significantly during the period. This creates a mismatch between cash distributions and financial visibility. It also complicates the work of research providers whose models rely on quarterly earnings variances from the modeled projected earnings. With fewer reporting intervals, surprises become larger, more volatile, and less informative. 5. Fraud detection and risk monitoring depend on frequency The proposal does not present data or modeling comparing: • fraud detection timelines under quarterly vs. semiannual reporting • the likelihood of misstatements going undetected • the impact of longer intervals on increased risk of investor harm Given the historical role of frequent reporting in uncovering irregularities, this omission is notable. Transparency is not merely a compliance exercise — it is a risk mitigation mechanism. 6. Conclusion The U.S. capital markets are the global benchmark for transparency and investor protection. Quarterly reporting is a foundational element of that strength. While reducing administrative burden is a reasonable goal, the potential cost of diminished transparency outweighs the benefit. For these reasons, I respectfully urge the Commission to retain quarterly reporting as the standard for public companies and to proceed cautiously with any optional alternatives that may reduce the frequency of material information available to investors. Thank you for considering my comments.

Paula Thoele — Jun 26, 2026
Subject: File No. S7-2026-15 From: Paula Thoele I strongly oppose changing reporting status to semiannual. Transparency and accountability will be negatively impacted. Everyday investors will not have key information available. Keep reporting quarterly.

Penelope Rodriguez — Jun 26, 2026
Subject: File No. S7-2026-15 From: Penelope Rodriguez Quarterly reports should stay as the minimum requirement.

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perry teel The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: perry teel need to have quarterly reporting NOT twice a year

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Peter Helten Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Peter Helten This amendment to reporting can really put investors behind in what is going on financially with a firm. As it is, reporting is late. This would add an additional 3 months on the wait for critical financial disclosure. Owners (shareholders) deserve to be in the know about corporate finances ASAP!

Peter Pounders — Jun 26, 2026
Subject: File No. S7-2026-15 From: Peter Pounders Peter Pounders, Machine Operator Tier 2 Ensure the integrity of the market by keeping the quarterly earnings reports quarterly not every six months. We as consumers deserve better insight and guidance about how our money is being used and spent per our 401k's and retirement portfolios. Six months is abysmal and out of touch with the average American. Preserve the integrity and the good name of the SEC by keeping it quarterly. Thank You.

Platinum Pelican Owner — Jun 26, 2026
Subject: File No. S7-2026-15 From: Platinum Pelican Less reporting, especially in an age when more, and more timely information is available and necessary, reducing reporting makes noe sense.

Rachel Dexheimer — Jun 26, 2026
Subject: File No. S7-2026-15 From: Rachel Dexheimer Seems like some new way for companies to screw people over. Gonna be a no from me. Quarterly reports are vital, relied upon to make informed decisions, and must be continued.

Raj Pal — Jun 26, 2026
Subject: File No. S7-2026-15 From: Raj Pal It is imperative to keep the reporting of financial information on a quarterly basis rather than semi annually. As an individual investor I rely on this information to make my decisions. I feel in this case the benefits far exceeds the cost and the reporting should continue as usual and it's the cost of doing business as a publicly traded entity. I actually look forward to the quarterly reports and waiting an extra three months would cause extra anxiety and unnecessary stress.

Ramona Nelson — Jun 26, 2026
Subject: File No. S7-2026-15 From: Ramona Nelson I am a retired senior citizen who is completely dependent on my investments. In my experience the more information I have the safer I am. "The U.S. Securities and Exchange Commission (SEC) operates under a three-part mission: protecting investors; maintaining fair, orderly, and efficient markets; and facilitating capital formation". Allowing companies to elect to reduce the number of public-company reports from four times a year to just two would be counter productive to all three missions - especially protecting investors.

Rauf A. Adil — Jun 26, 2026
Subject: File No. S7-2026-15 From: Rauf A. Adil We need both accountability and transparency from the publicly held companies. Keep the current four times a year reporting law in place.

Retail Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Retail Investor Hell NO!!! Stop enriching the billionaires. Everyone knows these companies will alert their friends and families so they can enrich themselves while robbing retail investors. Absolutely deplorable!!!

Richard Killian Health Systems Manager (Retired) — Jun 26, 2026
Subject: File No. S7-2026-15 From: Richard Killian Dear Sir or Madame, I think it is very important and strongly request the SEC to maintain the quarterly reporting requirement for public companies. Thank you for your consideration.

Robert — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robert This is bullshit and there’s no reason for it other than plans already likely in place to deceive and extract in some way. What non-evasive, non-gaslighting “reason” could there possibly be for a change? Because what? It’s to hard? Bullshit. Something’s up.

Robert Fallavollita The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robert Fallavollita As a shareholder I own a piece the company. As an owner I want more information, not less. As a business owner I want more transparency, not less. It's needed to make informed investment decisions. Thank you

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Robert Kevin Hill — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robert Kevin Hill We need transparency so I think cutting the quarterly reports would be a huge mistake!

Robert Kugler — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robert Kugler I think this is a bad idea and prevents us investors from getting updates even less than we get them now. I believe it could possibly lead to more insider trading as well!

Robert Zittleman — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robert Zittleman I'm against the reducing in frequency of financial reports from quarterly to semi-annually. With today's technology there is no reason this

information can be continuously updated and available.

Roberto Minichello da Silva — Jun 26, 2026
Subject: File No. S7-2026-15 From: Roberto Minichello da Silva I am against reducing the number of public-company reports from 4 to 2 per year. This will reduce credibility, transparency and visibility for investors. Henceforth, I believe the SEC should keep an obligation for a company to provide 4 public-company reports per year.

Robin Carver — Jun 26, 2026
Subject: File No. S7-2026-15 From: Robin Carver Absolutely not! No way for the semi-annual reporting. Stick with quarterly requirement.

Rod S. Industrial mechanic and Entrepreneur — Jun 26, 2026
Subject: File No. S7-2026-15 From: Rod S. I think the semi-annual reporting is a good thing as it reduces volatility in the market. I'm a younger person who is not in need of immediate enablement of retirement. So for me, having a more stable outlook with how businesses report and more stable stocks is very important to me because then I know that the volatility reduction allows more predictability long-term, and allows businesses to maintain more self-control so they can direct their own growth besides having to deal with profit seeking. The longer that the reporting is permitted, the better the companies are because they're able to grow and manage within themselves. I think too many decisions are made for people who are already wealthy but not in the long-term interests of the youth of our nation, and I implore people to make considerations that create the stability we need to maintain America's health. This quarterly reporting thing has sucked a lot of value and autonomy out of businesses that created the value themselves that entice shareholders, and I feel like there's a large sense of entitlement within the shareholder class about how priorities should be assigned. By allowing this high period of reporting and distribution, it creates undue stress for temporary market changes on companies that directly affect young working-class people as they are not able to have faith in their managers to have all the resources they need to ensure longevity of their role. The more time they have, the smoother the ripples on the chart per period will be. Thank you, Rod S.

Rudy Moore — Jun 26, 2026
Subject: File No. S7-2026-15 From: Rudy Moore Please keep reporting periods quarterly. There is already very little visibility into the workings inside companies. As an investor, I rely on this specific information to gauge how my investment is performing and to decide when I should invest or leave a position. Everything else out there is filled with less certain information. This reporting is a stabilizing force in the market by cutting through the disinformation that can appear in news, social media, and even from competitors. But it’s effect is market-wide. *all* public companies need to report quarterly for the system to work.

Russell S Worrell — Jun 26, 2026
Subject: File No. S7-2026-15 From: Russell S Worrell A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just

two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Rustymiles1960@gmail.com — Jun 26, 2026
Subject: File No. S7-2026-15 From: Rustymiles1960@gmail.com Banks are required to send information about my account details monthly and so should any entity the deals with my money or other resources! No more Enron debacle!

SAMI L RICHTER, COMPASS FINANCIAL GROUP LLC The Modley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: SAMI L RICHTER, COMPASS FINANCIAL GROUP LLC To allow companies to elect to REDUE the number of public-company reports from four times a year to just two. We think that’s a MISTAKE!!! ---------- At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. ---------- Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. ---------- What isn’t debatable is that less information DOES NOT create better-informed owners. ---------- Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. ---------- Less transparency doesn’t eliminate uncertainty. LESS transparency INCREASES UNCERTAINTY !! And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? ---------- PLEASE DO NOT ALLOW LESS REPORTING. KEEP INVESTORS INFORMED AT LEAST QUARTERLY!!!

Sandra Lewis Marketing — Jun 26, 2026
Subject: File No. S7-2026-15 From: Sandra Lewis DO NOT ALLOW THIS ACTION. COMPANIES

MUST REPORT QUARTERLY

Scarlett Orta — Jun 26, 2026
Subject: File No. S7-2026-15 From: Scarlett Orta I am writing to oppose the SEC's proposed Rule S7-2026-15, which would allow public companies to eliminate quarterly financial reporting in favor of semi-annual disclosures. As an everyday investor, I rely on quarterly reports to make informed decisions about where to put my savings. These filings are one of the few tools ordinary investors have to monitor the companies we invest in. Reducing reporting frequency from four times a year to twice a year would create a six-month window in which financial problems — including fraud — could go undetected and uncorrected. History has shown that corporate fraud does not announce itself. It festers quietly in the gaps between disclosures. Quarterly reporting shortens those gaps and gives investors, regulators, and the public a fighting chance to catch problems before they spiral into the kind of catastrophic losses that devastate retirement accounts and savings. Institutional investors and corporate insiders will always find ways to access timely information. Retail investors like me depend on mandated public disclosures. Cutting that cadence in half does not reduce regulatory burden — it shifts the burden onto the people least equipped to bear it. I urge the Commission to reject this proposal and preserve quarterly reporting requirements. Transparency is not a burden on good companies. It is the foundation of investor trust in our markets. Thank you for considering my comment.

Scott McLaren — Jun 26, 2026
Subject: File No. S7-2026-15 From: Scott McLaren Limiting the requirement for companies to report is a disservice to private investors who count on those reports to help make informed decisions.

Scott Yarbrough Motley Fools — Jun 26, 2026
Subject: File No. S7-2026-15 From: Scott Yarbrough We need more info,not less. Yes, telling investors how the company is doing costs money. NOT TELLING is dodgy. This is NOT an area to go cheap. Thanks for reading!

Sharon M. Gorman-McCall / Motley Fool Community, Charles Payne Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Sharon M. Gorman-McCall / Motley Fool Community, Charles Payne Community I am a retired small business owner and an investor in the U.S.A.! I object to a reduction in yearly reporting as it has potential to lead to less transparency making investment decisions weighted with potentially more risk. It would also allow more "sweeping under the rug" of issues relative to business governance. Reporting as it stands, creates stronger protections for everyone involved; the owners, workers and their communities and investors. It spurs creativity and innovation by allowing a responsible look at growth and success. I thank you in advance for your consideration.

Sheryl Harston — Jun 26, 2026
Subject: S7-2026-15 Comment From: Sheryl Harston Affiliation: Jun. 26, 2026 I am retired. Im just a regular lady of modest means who believes that most people are honest and trustworthy. The reality

is that greed begets more greed and corruption follows. The world is in bad enough shape as it is. Here's your opportunity to do the right thing and not add to it. People are watching. Keep it quarterly.

Sent from my iPhone

Sofia Evalis Marina Lusignan Licensed Attorney and Civil Affairs Officer (US Army Reserves) — Jun 26, 2026
Subject: File No. S7-2026-15 From: Sofia Evalis Marina Lusignan Subject: PUBLIC COMMENT: Oppose the Reduction of Disclosure Frequency – Socioeconomic and National Security Risk Assessment To the Securities and Exchange Commission: As a combat veteran with over 17 years of experience conducting stability operations and civil affairs missions abroad, I am writing to strongly advise against any regulatory rollback of mandatory quarterly SEC reporting. For the last 60 years, the United States has monitored and historically utilized the specific socio-economic conditions that destabilize foreign governments and force regime change. The foundational catalyst for state fragility is always the same: an unaccountable elite monopoly weaponizing information, exploiting systemic opacity to extract rents, and driving hyper-inequality until the population decides the system is no longer worth preserving. By entertaining a reduction in reporting frequency, the Commission is actively considering the create of a critical, self-inflicted domestic security vulnerability. *The Gini Coefficient: A Terminal Mathematical Threshold* Socioeconomic degradation follows a mathematically predictable trajectory. When you dismantle high-frequency corporate disclosures like Form 10-Q, you create an unmonitored information vacuum. In that vacuum, institutional elites capture massive informational premiums, while systemically cannibalizing the capital base of the 58% of American households relying on public markets to build wealth. Consider the macro-metrics of state collapse when comparing wealth distribution (total net worth) under the Ancien Régime to modern America: Pre-Revolutionary France Wealth Gini was approximately 0.85, which led to terminal institutional collapse. The Contemporary United States Wealth Gini is currently sitting at approximately 0.83, just 0.02 points away from that historical threshold. Pre-revolutionary France operated on absolute structural opacity. The Crown and court favorites held an absolute monopoly on information, driving the pre-1789 wealth Gini coefficient to an estimated 0.85, culminating in total institutional collapse. Today, the modern United States is already sitting on a powder keg with a wealth Gini of 0.83. The primary structural dampener preventing our income distribution (Gini ~0.41 to 0.46) from matching the Ancien Régime's terminal income Gini (~0.59) is the SEC's enforced framework of continuous, democratic corporate transparency. Truncating this cadence means lighting the fuse on our own domestic stability. *Information Asymmetry as a Strategic Threat Vector * In stability doctrine, widespread institutional alienation is the primary precursor to civil unrest. If the Commission permits corporate boards to hide their financial performance, asset structures, and executive pay-ratios from the public for six months at a time, it triggers two severe vulnerabilities: 1) Severe Domestic Alienation: When everyday citizens realize the regulatory apparatus has modified the rules to explicitly favor insider networks, the social contract dissolves. Popular grievance inevitably channels into destabilizing, anti-state movements. 2) Adversarial Exploitation: A deeply fractured, economically insecure, and highly unequal domestic population is the ultimate soft target. Our foreign adversaries do not need to pierce our kinetic defense shields if they can simply exploit internal socioeconomic fractures through gray-zone destabilization operations. *Strategic Assessment: Stabilizer vs. Fragility Catalyst* - Information Equity: Under the current framework, continuous disclosure levels the trading field for retail investors. Under the proposed rollback, information monopolies thrive and retail capital is systemically expropriated. - Resource Safeguards: Under the current framework, Regulation S-K forces transparency on ballooning elite executive compensation. Under the proposed rollback, unmonitored rent extraction accelerates, aggressively pushing the wealth Gini past 0.85. - Systemic Legitimacy: Under the current framework, enforced regulatory guardrails preserve baseline trust in

the state's economic architecture. Under the proposed rollback, widespread market distrust fuels popular mobilization and domestic instability. *Conclusion* It is the height of strategic arrogance to believe our domestic institutions are immune to the laws of socioeconomic physics. We have spent decades watching other nations adopt poor policies that concentrated wealth, destroyed public trust, and triggered systemic ruin. Quarterly reporting is not an administrative burden to be bartered away. It is a vital structural bulwark against hyper-inequality and state fragility. We proceed down the path of corporate deregulation at our own extreme peril.

Stephen Shek Owner Proprietor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Stephen Shek Quarterly report must be maintained. Information is important. Reduction of company information increases investor risk.

Steven C McDaniel — Jun 26, 2026
Subject: File No. S7-2026-15 From: Steven C McDaniel I am very much against this proposed change. Public companies are aware of the quarterly reporting requirements before they went public. This is one of the few ways individuals can have SOME idea of the financial stability of these types of companies. Moving to a semi-annual reporting just delays necessary information. Please do not make this change.

Susan Levinson — Jun 26, 2026
Subject: File No. S7-2026-15 From: Susan Levinson Comments attached

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Tara Yaney — Jun 26, 2026
Subject: File No. S7-2026-15 From: Tara Yaney Please do not change the requirements for publicly held companies to only have to report their financials twice a year. I read my quarterly statements and they are my only information sources to try and decide how to handle my investments. The financial world, especially now, changes so rapidly that even 3 months is a very long time in between finding out what companies are doing.

Taylor Steve — Jun 26, 2026
Subject: File No. S7-2026-15 From: Taylor Steve I believe this proposal would be a detriment to individual investors. Access to timely information is the most critical tool an investor has to evaluate risk. Quarterly reports are essential for staying accurately informed on my investments and serve as a vital foundation for my long-term wealth building.

Teresa Carmody — Jun 26, 2026
Subject: File No. S7-2026-15 From: Teresa Carmody I strongly oppose this proposed change. The change favors executives, their lawyers, and big institutional investors, while leaving everyday people in the dark about their investment accounts, which for many of us, is our sole source of retirement.

Teresa Pritchard Stockholder — Jun 26, 2026
Subject: File No. S7-2026-15 From: Teresa Pritchard As a stockholder and investor, I would like to see the SEC maintain quarterly filings for all companies. In my experience, the current system is not difficult to comply with and parameters are already in place and functioning well. I do not see any excuse to change it; “don’t fix what isn’t broken”. Why exactly has the proposed change been made? Many Americans have not forgotten the days of Enron and how many lives were subjected to financial ruin because of a small group of businessmen who lusted for corporate gain and greed. Keep those guardrails up with quarterly filings.

The Motley Fool Community None — Jun 26, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As an investor in the stock market, it’s important to know a company’s objectives and financial condition. After all, it’s the stockholders who are bearing the weight of their actions. Quarterly reports are essential in order for stockholders to make informed decisions.

The Motley Fool Community Individual Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Quarterly reporting is a must have for informed investing. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

The Motley Fool Community None — Jun 26, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community The proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake. Reducing reporting requirements weakens the connection between companies and their shareholders.

Theodore O. Oster - — Jun 26, 2026
Subject: File No. S7-2026-15 From: Theodore O. Oster Commissioners: Let me begin with a simple observation: it is clear to anyone involved with investment in public companies that quarterly reporting is crucial and essential to effective and meaningful financial analysis and evaluation. But as this proposal being before the SEC suggests that the obvious now requires elaboration, I will spell it out clearly from my experience and perspective on the matter. I write as a long time investor who relies on timely, consistent, and frequent disclosures to evaluate performance, assess risk, and make rational capital allocation decisions. I urge the SEC to retain quarterly reporting as the standard for U.S. public companies. 1. Quarterly reporting is not burdensome for modern issuers The premise that quarterly reporting imposes undue administrative burden does not align with how public companies operate today. Most issuers maintain real time or near real time financial systems, including SAP, Oracle, Workday, and other enterprise platforms that support continuous close processes. The data required for quarterly reporting already exists in structured, automated form. The incremental effort is not in producing the numbers, but in disclosing them. Reducing reporting

frequency does not meaningfully reduce operational workload; it simply reduces transparency. 2. Longer intervals create unnecessary opacity and risk Extending the reporting interval from three months to six months creates a longer period during which: • operational problems may compound • leverage or liquidity risks may escalate • earnings management opportunities increase • investors are left without material information Academic research supports this concern. Studies demonstrate that less frequent reporting correlates with increased earnings management and reduced transparency. Research further shows that more frequent reporting enhances market discipline and reduces the likelihood of undetected misstatements. Quarterly reporting is a proven safeguard. Semiannual reporting introduces avoidable blind spots. 3. Optional reporting undermines comparability and market integrity The proposal's optional structure raises significant concerns: • Comparability: If companies within the same industry report on different timelines and periods, investors cannot reliably compare performance, trends, or risk. • Selective opacity: Issuers facing operational or financial challenges may be more inclined to choose semiannual reporting, reducing visibility precisely when transparency is most needed. • Analytical distortion: Analysts, valuation models, and data providers rely on consistent reporting intervals. Optionality introduces noise and inconsistency into these systems. A disclosure regime that allows issuers to choose their reporting frequency risks creating uneven information environments, which is contrary to the SEC's investor protection mandate. 4. Dividend focused investors face timing mismatches under semiannual reporting Dividend sustainability depends on earnings, cash flow, payout ratios, and leverage. Under a semiannual framework, investors may receive dividend payments based on information that is three to six months outdated, only to learn later that earnings deteriorated significantly during the period. This mismatch between cash distributions and financial visibility is particularly problematic for income oriented investors. It also distorts the work of research providers such as Zacks, whose models rely on quarterly earnings "surprises." With fewer reporting intervals, surprises become larger, more volatile, and less informative. 5. Fraud detection depends on frequency The proposal does not present modeling comparing: • fraud detection timelines under quarterly vs. semiannual reporting • the likelihood of misstatements going undetected • the impact of longer intervals on investor harm Given the historical role of frequent reporting in uncovering irregularities, this omission is significant. Transparency is not merely a compliance exercise; it is a risk control mechanism. 6. Conclusion The U.S. capital markets are distinguished by their transparency and reliability. Quarterly reporting is a central component of that strength. While reducing administrative burden is a reasonable objective, the potential cost of diminished transparency outweighs the benefit. For these reasons, I respectfully urge the Commission to maintain quarterly reporting as the standard for public companies and to proceed cautiously with any optional alternatives that may reduce the frequency of material information available to investors. Respectfully submitted.

Thomas Hegarty — Jun 26, 2026
Subject: File No. S7-2026-15 From: Thomas Hegarty Way too much fraud and corruption as it is. It is important to keep all reporting quarterly.

Thomas Runge Retired president of Runge Consulting LLC for process chemistry R&D — Jun 26, 2026
Subject: File No. S7-2026-15 From: Thomas Runge I object to SEC proposal (File No. S7-2026-15) to scale back corporate financial disclosures from quarterly to semiannual. America was built on government policies that favor small business innovation. Reduction to semiannual reporting will save little business productivity and tax dollars compared to the decrease of timely information for the citizen investors and small business owners. Large companies and insiders trading will gain much more. Less frequent reporting means less transparency, reduced corporate accountability, and

a much larger window for operational failures or malfeasance to go unnoticed. Market integrity depends on regular, reliable, and verified data. Corporate executives need to remain transparent on a predictable timeline.

Tiro Personal Investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Tiro Voting to maintain quarterly financial reporting.

Trishal Individual investor — Jun 26, 2026
Subject: File No. S7-2026-15 From: Trishal It is irresponsible to allow companies to only report twice a year. Only two reports destroys the vital financial transparency, and creates a gamblers market for options. The risk of insider trading also increases as, we have seen from congress and white house, world of mouth always gets out, this leaves public trust dwindling in the market. Retail investor like myself would find it too risky, and it would be better to remove all investments out of the market. Not to mention that the CEO of companies that have to file their sales or purchases at certain windows will now be able to benefit before everyone else.

VENKATESH Santapur — Jun 26, 2026
Subject: File No. S7-2026-15 From: VENKATESH Santapur I still like the quarterly earnings reports for companies. For transparency of business financials. As I individual investor it helps a lot. Pls don’t change to semi annual.

Victoria Keinert — Jun 26, 2026
Subject: File No. S7-2026-15 From: Victoria Keinert No. This culture of Extraction has gone too far already. Don’t allow the companies to rip us off. It’s our retirement and future you are risking.

Vincent Campos The Motley Fool Community — Jun 26, 2026
Subject: File No. S7-2026-15 From: Vincent Campos Please keep the 10-Q reporting requirement. As an individual investor, I rely on timely quarterly financial reports from publicly traded companies to make informed investment decisions, and reducing transparency would put everyday investors at a disadvantage.

Walter David — Jun 26, 2026
Subject: File No. S7-2026-15 From: Walter David Transparency builds trust, and in an era where trust is at a premium for government and other large institutions this seems poorly timed if not a bad idea all together. Saving corporations a relatively small amount of money, come at the high cost of investors feeling uninformed and thus reducing the propensity for them to invest. This would also put small investors at a disadvantage as large institutional investors have other means of obtaining this information.

Wanda . hurst50@gmail.com None concerned senior citizen — Jun 26, 2026
Subject: File No. S7-2026-15 From: Wanda . hurst50@gmail.com Mmmmmmm

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Wayne Massie — Jun 26, 2026
Subject: File No. S7-2026-15 From: Wayne Massie Knowledge is power. Withholding information from the shareholder ownership puts all power in the hands of a select few. We've seen and know that doesn't work. Maintain transparency. Reject the notion on reducing reporting to only twice per year. Not enough. Not wise.

Wayne Tate — Jun 26, 2026
Subject: File No. S7-2026-15 From: Wayne Tate Having quarterly reporting is a very important investment tool for individual investors such as myself. Don't we have enough special interests pushing the government in ways that benefit the few, in favor of what's good for the public? I strongly support keeping quarterly reporting as the norm.

We The People We The People — Jun 26, 2026
Subject: File No. S7-2026-15 From: We The People Please stop being so damn greedy and destructive to every thing sacred and god about and to America!! Karma always catches up, even when you guys think- from your nuclear bomb proof shelters- and hope your immense wealth and your rampant theft of the public will not be noticed and protect you... Why is nothing ever enough for the already uber wealthy of the world who steal more and more from us every *** minute?!

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william Black Retired Investor living on stocks and bonds — Jun 26, 2026
Subject: File No. S7-2026-15 From: william Black We need quarterly reporting especially new issues

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William Brennan Retired — Jun 26, 2026
Subject: File No. S7-2026-15 From: William Brennan I sincerely believe that moving from quarterly to every 6 months reporting is an awful move for individual investors like me. A lot can change inside a 6-month reporting window Such a move would undermine trust and create too much opacity .

William oldacre None — Jun 26, 2026
Subject: File No. S7-2026-15 From: William oldacre Quarterly financial statements are critical to understanding a corporations health and overall function. As an investor I rely on them. I request the requirement for quarterly financial reporting remain as is for publicly traded companies.

Abhijit Patwardhan — Jun 25, 2026
Subject: File No. S7-2026-15 From: Abhijit Patwardhan I believe a proposal is on the table to allow

companies to elect to reduce the number of public-company reports from four times a year to just two. I believe that’s a mistake as I think this goes against the principle of openness and transparency to investors. I would like to register my vote on this proposal and it is a NO.

Adam Stanhope — Jun 25, 2026
Subject: File No. S7-2026-15 From: Adam Stanhope I think this weakens the integrity of the US markets. The SEC has always stood for transparency so this feels wrong. Furthermore which the efficiency of reporting systems today it feels like the time saving benefits are over exaggerated. Less information can not be good and it takes investors further away from understanding the full picture of what they are investing in and will damage investor confidence, it also places those with an inside track at a greater advantage. It just is not a great look for markets that are so big and important.

Aesop Lim IT professional — Jun 25, 2026
Subject: File No. S7-2026-15 From: Aesop Lim This concerns the proposal to reduce the public-company reports from four times a year to just two. As an individual owner of these public company, I'm against reducing the number of reports to two. We need more transparencies to ensure accountabilities.

Agnes Weber Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Agnes Weber I am an individual investor and I would like to express my opposition to the proposed reduction of public company reporting from quarterly to semiannual reporting. As shareholders, investors are owners of these businesses. Regular and timely disclosure is essential to making informed investment decisions and maintaining confidence in the public markets. Quarterly reporting provides transparency into a company's financial performance, strategic direction, and emerging risks. The decrease in transparency from quarterly to semi-annually would create greater uncertainty for investors. This could also increase market volatility as larger amounts of information are released at once and may make it more difficult to evaluate investments. Public markets function best when investors have access to timely, consistent, and reliable information. I believe quarterly reporting strikes an appropriate balance between transparency and reporting burden, and I encourage the SEC to maintain the current reporting requirements. Sincerely, Agnes Weber (Submitted as a member of The Motley Fool Community)

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al piper Share Manager — Jun 25, 2026
Subject: File No. S7-2026-15 From: al piper NO absolutely a RIPOFF We need more tranparency .

Alan Brooks None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Alan Brooks The public is best informed on stock reporting company condition four (4) times per year.

Alan Day Individual Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Alan Day Since all listed companies on all stock exchanges do monthly plus quarterly statements for internal use I see no need to reduce filing information to the security request from 4 to 2. I would like to see you justify why going to just 2 would save any the companies or the govermment would save much money.

Alice Emry Retail investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Alice Emry Please DO NOT change the reporting period to biannual. This gives too much time between decision making for stock hold/sell cycle. The change may make it easier for unscrupulous company executives to hide/misrepresent company information until it is too late.

Alok Kumar Motley Fool Community. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Alok Kumar Please keep the reporting period to quarterly. We need to be notified of company finances since we are owners of the said company.

Alun Williams — Jun 25, 2026
Subject: File No. S7-2026-15 From: Alun Williams I am writing to oppose the proposal that would allow companies to issue reports just twice a year instead of quarterly. These reports provide vital information to shareholders about the performance and future prospects of the companies they are investing in. Reducing the frequency of these reports will disadvantage smaller shareholders who have less access to market intelligence, and I think it would also tend to increase the volatility of share prices since investors may well over-react to less frequent updates. It would also tend to make it easier for insider trading to take place and go undetected. No doubt some will argue that less onerous reporting requirements will help to give company managers more time to concentrate on making their companies more successful, and perhaps encourage longer-term thinking by managers. However, I believe the growing sophistication of IT and AI will make it much less onerous to produce the required reports, and I think shareholders, who collectively own the companies they are invested in, should, as a matter of principle, be entitled to receive timely information about how businesses are performing. I hope the SEC will reconsider this proposal, and ensure the interests of shareholders are protected should it still go ahead. Possible safeguards might be to require companies to obtain the support of shareholders before any reduction in the frequency of reports is allowed, to require annual confirmation of such reduced reporting, and/or to require more frequent reporting for companies above a certain size.

Amanda Rankin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Amanda Rankin Do not allow companies to report 2 times a year! We, investors, need MORE transparency...not less. AI now makes it easier to gather data. It's not getting harder, it's getting easier! Thank you for keeping companies accountable to their investors through quarterly reports.

Amanda Reiche Retired teacher with investments — Jun 25, 2026

Subject: File No. S7-2026-15 From: Amanda Reiche We need greater protection rather than allowing for laws facilitating criminal procedures!

Ana S. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ana S. As an independent investor, I support current public companies quarterly filings to the SEC and consider that as their obligations to inform the public, stockholders and investment communities in a timely manner. Large corporations manage their business based on weekly, monthly and quarterly sales performance, therefore all information are already available for public SEC filing. I oppose the proposal to change current quarterly SEC reporting into semiannual SEC reporting.

Andrew Bliss The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Andrew Bliss The Motley Fool advisors make a solid argument for the "closer-to-real-time" information provided by quarterly reporting. This helps investors stay informed about the performance of the companies they own. I support their position.

Andrew Resnick Data Munge — Jun 25, 2026
Subject: File No. S7-2026-15 From: Andrew Resnick This proposed change significantly increases the risk to the investing public of corporate fraud, manipulation, and misconduct, by obscuring and delaying critical investment information. The benefit to the investors of seeing quarterly, how management is raising and spending money out weighs the cost savings. All businessmen know that companies must do the regulatory minimum in order to stay competitive; there will be negligible quarterly filings under the new rule. For investors the pace of modern business requires quarterly reporting of how the management is raising and spending money to enable rational investment. The rule's discussion of additional information investors use ignores the fact that ALL investors use the 10-Q directly or indirectly from analysts. Look at the huge popularity of XBRL 10-Q data from data services. Semi-annual filing will obscure corporate operating fundamentals by netting bad results with better results from the other quarter, hiding management mistakes. Given the seasonality of many industries, this masking will make it significantly harder for investors to analyze results in important seasons. I will allow that the SEC's alternative Semiannual Reporting Only for Certain Registrant Categories has merit with the limitations described. The SEC should be expanding the XBRL reporting and regulating a core standardized taxonomy to improve transparency; Not going directly against your mission statement.

Angela Skaggs — Jun 25, 2026
Subject: File No. S7-2026-15 From: Angela Skaggs Transparency is key and we need to make everything as transparent as possible so giving big businesses a window to be quiet is anything but transparent. I've worked for multiple companies who said one thing and did another behind closed doors, and the only oversight was reporting.

Anita Bromfield Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anita Bromfield I want corporate reporting to REMAIN

QUARTERLY. This government looks down on the poor and indigent, then at least let me maintain some control of my hard won savings so that I don't join those ranks through corporate sleight of hand. Anita Bromfield, retired

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Annonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Annonymous I feel reporting quarterly is not burdensome and should be NOT changed to semiannually. Changing to semiannually will increase market volatility. Thanks!

Anon — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anon Subject: Opposition to Proposed Reduction of Quarterly Reporting Requirements To the Securities and Exchange Commission: As an individual retail investor, I am writing to oppose the proposal to reduce public company financial reporting requirements from quarterly to semi-annual disclosures. Investing represents genuine ownership in businesses, not merely speculation. When shareholders invest capital, they deserve transparent, regular updates about how management is stewarding those assets. Halving the frequency of required disclosures weakens this fundamental connection between owners and the businesses they own. I understand some argue that quarterly reporting creates excessive short-term pressure on companies. However, market myopia stems from investor behavior, not the information itself. Removing transparency does not cultivate patience—it simply leaves investors operating with less information while companies continue making critical decisions daily. Products launch, strategies shift, customers are won and lost. Investors would only receive half as many official updates about these developments. Modern disclosure tools and AI have made frequent reporting more efficient than ever. The cost burden argument seems less compelling today than it might have decades ago. More importantly, reduced transparency doesn't eliminate uncertainty—it amplifies it. When information finally arrives after longer gaps, surprises become larger and market reactions more volatile. In 2000, individual investors successfully advocated for Regulation Fair Disclosure, strengthening transparency protections. Now we have another opportunity to preserve meaningful communication between companies and their shareholder-owners. I urge the Commission to maintain quarterly reporting requirements. Individual investors need regular, timely information to make informed decisions about where they place their capital. Thank you for your consideration. Respectfully,

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anonmyous Motley Fool Member — Jun 25, 2026
Subject: File No. S7-2026-15 From: anonmyous Please do not change the reporting rule. We need as much information from companies as possible to be good and informed investors. It is not a burden for companies - they do this kind of evaluations all the time for themselves. If we are going to live or die by capitalism, don't handicap the free market by limiting, removing or hiding information from investors.

Anonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous Please reject this proposal. Semiannual reporting would only decrease information for public investors and therefore decrease transparency. That is not helpful for owners of a business (i.e. shareholders).

Anonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous As an investor who depends on income from my investments, I urge you, PLEASE maintain the requirement for companies to submit quarterly reports; do not revert to semi-annual reporting (from the 1950's). Companies and shareholders must have timely accountability to address issues such as market conditions, to encourage sound business decisions. A shorter timeframe between reports will also deter insider trading, waste, fraud and abuse. Frankly, from an investor's perspective, I would prefer MONTHLY reporting, to stay informed and to ensure accountability and transparency on the part of corporations who are using my money. Please do not be influenced by political pressure. We are counting on the SEC to act as an independent agency and do the right thing for American investors. Semi-annual reporting would be a disaster for our economy.

Anonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous It seems that keeping investors informed would be part of a company's fiduciary responsibility. Semi-annual reporting is not frequent enough to keep investors informed. Investors deserve transparency from the companies they invest in. Please, honor investors and their right to be reasonably informed. Being updated on important information every six months is not being reasonably informed.

Anonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous Don't reduce the reporting frequency from four times a year to just two. We need more transparency.

Anonymous — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous The new SEC proposed rule to end quarterly reporting would keep investors in the dark and leave many insecure about their portfolios. I am a retiree and I spent decades socking away portions of my salary/income investing in stocks, money market funds and ETF's. Throughout this process, there was sense of security I felt knowing that a commission was created by our government to protect investors. Receiving quarterly reports allows me to make decisions about my portfolio and my retirement savings. Changing to semi annual reporting increases the chances for fraudulent activity, it will keep investors in the dark and increase the possibility of affecting stock prices. Please do not do away with the value provided in quarterly reporting. It keeps the every day investor in the light, informed, and on track when making investment decisions.

Anonymous The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous I prefer to keep it 4. Much more transparent and with tech advancement, the argument for 6 doesn't make sense

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Anonymous retiree — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Securities and Exchange Commission, I am a retiree, and I strongly support keeping quarterly reporting requirements for public companies. Quarterly reports help people like me stay informed about how companies are performing, which is important for protecting retirement savings and making careful investment decisions. Reducing reporting frequency would make it harder for ordinary investors to get timely information and could give large insiders and institutions an unfair advantage. Please keep quarterly reporting mandatory so all investors can have regular, transparent updates. Thank you for considering my comment.

Anthony T Carideo Jr — Jun 25, 2026
Subject: File No. S7-2026-15 From: Anthony T Carideo Jr I would like you to keep the quarterly reporting in place so that regular timely information is available about the companies I invest in.

B — Jun 25, 2026
Subject: File No. S7-2026-15 From: B Please do not allow the reduction of public-company reports from four times a year to twice a year. That would be like I only talked to my children’s teachers at the begining and end of the school year. So much information would be missed-and some of that may be time sensitive.

Barbara Addleman Graphic Designer — Jun 25, 2026
Subject: File No. S7-2026-15 From: Barbara Addleman Do NOT end quarterly reporting! My life savings in mutual funds and IRAs will be at risk. 6 month blackouts will allow corporate fraud and cause volatile swings of stock prices. In a "fair" stock market, transperancy is essential - you must not blindfold every day investors. Barbara Addleman Graphic Designer

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Barbara Hokanson Hicks Motley Food Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Barbara Hokanson Hicks Quarterly reporting gives more information to make informed decisions. Do not approve twice a year reporting, please.

Barbara Nueske Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Barbara Nueske To whom it may concern, I was dismayed to see that a proposal to reduce communication with boards, consumers, customers and interested parties was being considered. In today's world we have learned the importance of transparency and clear factual information on our investments, income, strategic plans and regulations in all industries. It is unconscionable to even consider a move in this direction. I highly urge this proposal to be dropped and would go one step further- that communication would be more than quarterly. Sharing the realities of daily, monthly, quarterly and annually in today's very quickly paced and electronic world is vital and necessary. To protect the industries and investors, customers, employees and all communication is vital and needs to be timely! We need more! Certainly not less!!

Ben Branford — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ben Branford "...reduce the compliance burden..." You know, this is how they operate in third-world countries which results in wheels popping off trucks, cigarette smoking in firework factories, and veterinarians operating on people, all usually with the unintended, though negligent, consequence of killing innocent people. While we're at it, let's go ahead and remove proven vaccines from the mandated list, reduce national visibility on mandated educational standards, get rid of security searches at airports, allow locomotive conductors to operate according to their own watch, and allow residential properties to be built by anyone with a hammer and nails. If there's too much of a "burden" for companies to comply with the current SEC regulations, they should be delisted, or become private. If it's the SEC's role to be responsible for overseeing U.S. securities markets, preventing corporate fraud, and protecting investors, reducing quarterly statements is tantamount to dereliction of duty and nonfeasance. This is possibly one of the worst proposals to ever come from the "good idea fairy."

Benjamin Humphrey Retail investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Benjamin Humphrey I am opposed to the rule change that would allow industry insiders and corporate entities to report stock ownership on a semi-annual basis instead of the currently quarterly basis. This change would harm retail investors like myself.

Beth Ann Short — Jun 25, 2026
Subject: File No. S7-2026-15 From: Beth Ann Short Investors need the quarterly reports as currently required by law. These reports help investors know and understand more about the companies in which they are invested. With market volatility, uncertain global markets and supply chains, and the current state of geopolitics, quarterly reports help investors navigate trends and the health of the reporting companies. And quarterly reporting requires the companies to prove awareness of and how they are adapting to these forces. More transparency results in better and more timely awareness.

Beverly A. Bryant — Jun 25, 2026
Subject: File No. S7-2026-15 From: Beverly A. Bryant I strongly oppose the proposed rule and form amendments that would give public companies the option of filing semiannual reports in lieu of quarterly reports to meet their interim reporting obligations under the federal securities laws. In today's technological world, most companies are capable of generating reports within a very short window of time, therefore giving public companies the option of reporting semiannually is unacceptable. Complete transparency must be required. The proposed ruling needs to be changed from semiannual to MONTHLY.

Bill Murray — Jun 25, 2026
Subject: File No. S7-2026-15 From: Bill Murray As a holder of many securities, the transition to two reporting periods during the year is a big mistake. I cannot make informed decisions without the information supplied in regular SEC filings. More reporting periods would be better than less.

Bonnie Kallis — Jun 25, 2026
Subject: S7-2026-15 From: Bonnie Kallis Affiliation: Jun. 25, 2026 I'm not in favor of this change. As a retiree with a limited income, I am counting on my investments to carry me through my old age. My 401k already suffered losses during the market manipulation of 2008--I see no reason whatsoever to loosen regulations on CEOs especially when those regulations are not overly burdensome and at least a small bit of protection for the average investor.

Brandon D'Silva — Jun 25, 2026
Subject: File No. S7-2026-15 From: Brandon D'Silva Taking the reports away doesn't make anyone more patient. It just makes everyone less informed and reduces transparency.

Brandy Unruh Caregiver at Express Professionals — Jun 25, 2026
Subject: File No. S7-2026-15 From: Brandy Unruh How would people be able to help a business do better if they're hiding financial issues? If we know a business we love is struggling we can ban together and support them. If we as consumers know a business is doing well we can buy stocks and invest in the future. I'm a caregiver in Montana and I think keeping it transparent serves everyone involved. Hiding financial income seems shady and deceptive as well. If there's nothing to hide, report the money.

Brenda Noel The Motley Fool community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Brenda Noel Do not reduce public reporting. Maintain the required quarterly reporting.

Brian Maxwell Retired Veteran — Jun 25, 2026
Subject: File No. S7-2026-15 From: Brian Maxwell I am a retired veteran. I do not want less accountability from the companies whose stock values directly determine whether my long-term retirement plan is sustainable, I want more. Please maintain the market accountability that is already in place and has proven successful over decades. Please keep the quarterly reporting requirements in place so that ordinary working Americans like me assess investment performance frequently. If enacted, this proposal is NOT intended to help middle class investors. I have read the proposed policy plan revision, and it's clearly structured to benefit large companies and large investors while reducing accountability to smaller shareholders - this at a time when corporate profits are at their highest point in history - EVEN when adjusted for inflation.

Bryan Andersen Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Bryan Andersen Quarterly reports need to stay around to keep corporations honest.

C Putnam Farmer — Jun 25, 2026
Subject: File No. S7-2026-15 From: C Putnam We need more transparency not less. Investors have

a right and responsibility to monitor investment decisions. Keep filings quarterly.

C St Germain — Jun 25, 2026
Subject: File No. S7-2026-15 From: C St Germain No no no to 6-mos of “darkness “. We’re not the idiot public you think we are. We’re the backbone of every securities exchange.

Carlos Bielicki — Jun 25, 2026
Subject: File No. S7-2026-15 From: Carlos Bielicki Hello, I'm writing to let you know that I DO NOT support reducing the number of public-company financial reports from four times a year to two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It also increases the risk of unpleasant surprises.

Carol Anderson Steketee None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Carol Anderson Steketee Carol Anderson Steketee. I consider this necessary information for investors. It would leave us blind for 1/2 a year! Too long in this market. Please leave it just as it is!

Carol Hagele — Jun 25, 2026
Subject: File No. S7-2026-15 From: Carol Hagele I think public companies should continue to report their financial results every three months. Changing this to every six months is not good for individual investors. This would have a negative affect on 401(k)s, IRAs or college funds. People are counting on this money to be there when they retire or go to college.

Carrie L Cook Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Carrie L Cook The potential time/cost savings of omitting 1/2 the required reports per year is far outweighed by the loss of timely investment information. This information is known for any decently-run company; it needs to be disclosed to all the owners/shareholders! Reduced transparency is NOT a wise idea for a fair, efficient marketplace. On a practical level, quarterly reporting provides more time for information to be absorbed in smaller chunks, meaning less chance of reports revealing something unexpected and, therefore, less market volitility.

Cat Comeaux — Jun 25, 2026
Subject: Comment on S7-2026-15 From: Cat Comeaux Affiliation: Jun. 25, 2026 Im trying to close out my 401k and I don't have much left cause of covid 3 of my co-workers did and I was on there heals and had to take out half and fidelity took which was add on what I need too pay bill 20% so that left me less than half now I need to close Mt acct and they are giving me a run around had to get agent and a POA.. they got every thing they need that's my money every thing I did like the ask the big corporation I was working for even sçwèed me with the lawyer I do they are working together.

..I know and believe in karma it will come back to you in way one way are another..I'm a poor woman trying to get was and is owned to me.....money hunger rich people don't care about us little people that work our butts off for keep them fill there pockets... what's left they are still gonna still take 20% which they should go by what hae in your 401k account which I don't have much cause I lost a yr. Because getting covid from work and 2 of my co-workers died and I was so close mow. ... NOW !!! I have SPS and they just keep taking what little I have I left in my account just like with my last check.. .... I also would like to know how many lawyers that's suppose to help you tells u you are terminated.,. Not the company my lawyer now what little little money I have left I feel like a around about and taking most of it at 20 % .....what if u had 500.00 left in your 401k they will take 20 % of it . .. not far and not right when you put your hard working in your retirement and things happen and you don't ask for and need your money. Something you dont want to do but u had a emergency came up and have to just like when I was on my deathbed a yr and had to pay bills especially when your single.. Now this with SPS from covid which is still person syndrome...Celine Dion but hers is her lungs and chest... mine effected my whole right side with meds. And infusion 2 to3 xs on month and wand to increase 4xs a month from my Neurolgist... living the dream and at times it's hard to keep you faith I wounded why God didn't take me too with my 2 co-workers... cause if it wasn't for my sister and calling emt firedept and cops I would have been the 3rd one.... Thank you Henkel corporate from not caring just a number to fill your big corporation and the big boys pockets.... I deserve so much more I showed up MN. A darn good woker i was welling to learn different depts of yous corporation until I got covid from your corporation in are small town in Cannon falls Mn. Liquid dept. Main but was versatile in other departments too. Night shift we were a team... Thanks so much for not caring, cat comeaux

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Chad Beitelspacher N/A — Jun 25, 2026
Subject: File No. S7-2026-15 From: Chad Beitelspacher As a country we are mired in conspiracies, mis and disinformation, and seemingly acceptable insider trading from politicians, who don’t always report within the allowed timeframe yet face no real consequences. Every corner turned by retail traders and we run into these things and more. If you adjust down the current transparency and reporting guidelines we will move further into this environment of lost trust, appearances of crony capitalism and of political protectionism. It will make it easier for companies to hide financial and sales information and limit the peoples’ ability to assess good stock market trades.

Channing Hayden Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Channing Hayden As an investor in a company, I am a part owner in that company. As an owner, I deserve regular, accurate, transparent communication from the company. Reducing reporting requirements weakens the connection between companies and their owners and the ability of the owners to exercise proper oversight of the companies they own. Warren Buffett's entire investment strategy was based on analyzing company data before buying a stock and keep the stock based on company performance. I think Mr. Buffett would strongly object to less information on publicly traded stocks rather than more. Some argue that fewer reports would reduce costs. In an age of AI and increasingly efficient disclosure tools, that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information does not creates better informed owners or potential investors. I can't imagine owning a business and getting updates from my managers only twice a year. I worked for a company in the maritime business and as a member of senior staff we gave weekly operational updates. Financial updates were given monthly. It would have been impossible for management to run the business

otherwise. For owners to have sufficient oversite of the company, four reports a year is not unreasonable. In fact, you should require all reports sent to top management be sent to stockholders (owners) within a week or two of receipt by top management. To change reporting to twice a year seem to be an effort to keeper owners in the dark rather than informed. Less transparency doesn't eliminate uncertainty. It increases it for current and prospective owners. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do not allow public corporations to file only two reports per year. Keep the current requirement of quarterly reports or increase the requirement to monthly reporting.

Charles Short — Jun 25, 2026
Subject: S7-2026-15 Comments From: Charles Short Affiliation: Jun. 25, 2026 Charles Short , retired
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With 401Ks backed by company stock , I believe that the Quarterly Reporting and the CEO signature provide a heads up to investors and stockholders ,and accountability

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Charles W Rice Former Sr. Analyst IRS (ret 39 yrs) — Jun 25, 2026
Subject: File No. S7-2026-15 From: Charles W Rice As a retiree and investor, I believe relaxing the reporting requirements will significantly reduce financial transparency to the detriment of all parties.

Chelsea Glover — Jun 25, 2026
Subject: S7-2026-15 Comments From: Chelsea Glover Affiliation: Jun. 25, 2026 I'm a first generation highschool graduate in retail management and am reliant on my 401k and other investments to build future wealth. Quarterly reporting keeps companies more transparent and accountable to the public from whom they've gained their wealth. Without this accountability we would be taking a step backwards. Keeping the public informed and more public oversight can help battle unfair wealth distribution between the working classes and white-collar business executives who already make decisions that effect millions of citizens on a daily basis. They need to be kept accountable to the citizens whose lives are effected behind their closed doors.

Cheryl Mather The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Cheryl Mather What isn't debatable is that less information rarely creates better-informed owners. Under this proposal, owners would receive only half as many official updates about the businesses they own. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Christy Minnick — Jun 25, 2026

Subject: File No. S7-2026-15 From: Christy Minnick I ask that reporting not be reduced. Being a share holder of company, I deserve to have more transparency not less. Less frequent reporting will simply create more questions, and it will take more time to dig through 6 months of data, rather than 3, to provide an answer.

Cin Mikoychik Retired Human Resources Director — Jun 25, 2026
Subject: File No. S7-2026-15 From: Cin Mikoychik It is critical for accountability to continue quarterly reporting

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Cindy Brocone — Jun 25, 2026
Subject: File No. S7-2026-15 From: Cindy Brocone We, the people are constantly monitored as to our creditworthiness. With every employment, every loan, every major transaction or at any time we are transparent. It is not too much to ask for quarterly reporting on those corporations, companies, or any conglomeration of the same, who represent the assets of millions of people. You open the door ever wider for those who would deceive, cheat, and steal. Keep it as it is with quarterly reporting. It is the fiscally conservative thing to do.

Collin burnett — Jun 25, 2026
Subject: File No. S7-2026-15 From: Collin burnett A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! Please do not allow

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Corey Collins The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Corey Collins Request to keep quarterly reporting currently as they are to provide fair information to the public.

Craig Whitaker Individual Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Craig Whitaker Dear Secretary, I am writing as an individual retail investor to express my strong opposition to any proposal that would reduce or eliminate the mandatory quarterly reporting requirement through Form 10-Q filings. As a retail investor, I do not have access to proprietary research, private analyst networks, or direct communication with corporate management teams. Like millions of other individual investors, I depend on publicly available disclosures to evaluate companies, manage risk, and make informed decisions regarding my long-term investments and retirement savings. The standardized format and filing requirements of Form 10-Q help ensure that all investors receive the same material financial information at the same time. This promotes fairness and reduces the information advantage enjoyed by large institutional investors. Corporate earnings releases are valuable but are often selectively presented and may emphasize non-GAAP measures that can obscure underlying business performance. Form 10-Q filings provide a more comprehensive and balanced view of a company's financial condition and operating results, prepared in accordance with U.S. Generally Accepted Accounting Principles (GAAP). Quarterly reports are subject to review by independent auditors, providing an additional layer of oversight and credibility. This review process helps enhance confidence in the accuracy and

reliability of reported financial information. Voluntary corporate updates do not offer the same level of assurance. If the Commission's concern is the potential for corporate short-termism, I encourage policymakers to focus on practices such as short-term earnings guidance rather than reducing disclosure requirements. Eliminating mandatory quarterly reporting would not reduce short-term trading activity. Instead, it would deprive retail investors of timely, verified information and increase information asymmetries in the marketplace. Mandatory Form 10-Q filings remain one of the most important tools available to individual investors. Preserving these requirements is essential to maintaining transparency, accountability, and investor confidence in U.S. capital markets. Thank you for your consideration and for your continued commitment to protecting retail investors. Sincerely, Craig Whitaker

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curtis — Jun 25, 2026
Subject: File No. S7-2026-15 From: curtis At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Cynthia Roketa Retired Accountant — Jun 25, 2026
Subject: File No. S7-2026-15 From: Cynthia Roketa File No. S7-2026-15 Secretary Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-1090 Re: Opposition to Proposed Amendments Permitting Optional Semiannual Reporting (File No. S7-2026-15) Dear Secretary, I am writing to express my strong opposition to the Commission’s proposed rule amendments that would permit public companies to elect semiannual interim reporting on new Form 10-S in lieu of traditional quarterly reporting on Form 10-Q. While the proposal is framed as a measure to reduce compliance costs and promote long-term business strategies, I believe it will materially harm market transparency, disadvantage retail investors, and increase the risk of financial fraud. 1. Severe Reduction in Market Transparency and Information Flow Quarterly reporting has served as a cornerstone of the U.S. capital markets for over fifty years, providing investors with a consistent baseline of information. Expanding the mandatory reporting interval to six months would blind the market for extended periods. Key performance indicators, shifts in operational trajectory, and emerging risks would be hidden from public view for half a year. This creates a dangerous information vacuum where material changes could accumulate before the market has a chance to react. 2. Creation of a Disproportionate Information Advantage While the proposal claims to offer flexibility, it creates a concerning asymmetry. Institutional investors, analysts, and large shareholders who possess the resources for direct management engagement and alternative data tracking will continue to gather insights. Meanwhile, retail investors who rely primarily on public filings will be severely disadvantaged by the lack of timely disclosures. This undermines the core mandate of the

SEC to protect investors and maintain fair, orderly markets. 3. Heightened Risk of Fraud and Financial Misrepresentation Mandatory quarterly reporting acts as a vital structural check against financial misrepresentation. Lengthening the period between mandatory filings reduces the frequency of auditor reviews, significantly increasing the opportunity for accounting irregularities and fraud to fester before detection. Regular, frequent disclosure forces companies to maintain robust, ongoing internal controls. Removing this cadence could inadvertently cultivate an environment ripe for manipulation. 4. Increased Volatility and Market Speculation Instead of reducing volatility, replacing quarterly filings with semiannual reports risks increasing it. When formal corporate disclosures are sparse, the market becomes heavily reliant on rumors, speculation, and unofficial management guidance. Rather than encouraging long-term focus, the lack of verifiable, standardized interim data will likely lead to sharp, disproportionate price swings when semiannual numbers are finally released. Conclusion The quarterly reporting framework is not an undue burden; it is a fundamental cost of accessing the public markets that guarantees investor trust and market integrity. Allowing companies to check a box to hide their interim financial data behind a semiannual cadence is a significant step backward for transparency. Therefore, I urge the Commission to withdraw the proposed amendments and maintain the mandatory quarterly reporting requirements. Sincerely, Cynthia Roketa

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D Hayden none — Jun 25, 2026
Subject: File No. S7-2026-15 From: D Hayden The quarterly reporting requirement should be kept the same-we need more information and transparency from companies not less.

D. A. — Jun 25, 2026
Subject: File No. S7-2026-15 From: D. A. Quarterly reports and transparency are essential for making educated investment choices and reducing market volatility. Investors should be entitled to monitor the performance of the firms they invest in.

D.M.B. — Jun 25, 2026
Subject: File No. S7-2026-15 From: D.M.B. Financial reporting should be reported quarterly, NOT semi-annually.

Daniel Crane The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Daniel Crane Please don't reduce reporting from four times per year to only two.

Danny Culp — Jun 25, 2026
Subject: File No. S7-2026-15 From: Danny Culp Please, NO to semi-annual reporting. In today's investing environment I depend on (and look forward to) quarterly reporting/guidance in order to stay on top of my investments. Too much can change in 6 months that would put me, an individual investor, behind the 8-ball when evaluating potential holds, sales and purchases. Quarterly reporting reduces the possibility that a company's (or fund's) fundamentals have shifted substantially enough to adversely affect my investing decisions to a large, if not catastrophic, degree. Please...no semi-

annual reporting requirements. Keep quarterly reporting!

Daphne Harris — Jun 25, 2026
Subject: File No. S7-2026-15 From: Daphne Harris we need quarterly reports for transparency. There's no reason to change what has worked so well for decades.

Darrell Wofford — Jun 25, 2026
Subject: S7-2026-15 Comments From: Darrell Wofford Affiliation: Jun. 25, 2026 My name is Darrell Wofford. I'm a 57 year old electrician and am counting on my pension, annuity, and 401k to be able to retire with dignity. History has shown that anything other than quarterly reporting will cause massive swings in our retirement and investment accounts while allowing insiders to make great profits. I am tired of the rich getting richer on my back and the backs of the people who built this country. This whole last 18 months there has been nothing but inflation and higher prices for us blue collar workers while at they same time they are cutting Medicare, Medicaid and SS that we have paid in our whole lives. They have spent our money and we are not getting anything close to what the value that money should have earned us. Our monthly SS should be at least double what we are going to get if anything. Please do not cripple us more by killing our little investments because we are not millionaires. This could put into jeopardy our whole future and the chance to retire with dignity. There is no reason for this other than to let the rich get richer and the rest of us poorer. Learn from our nations historical mistakes. Please keep quarterly reporting and help the middle class. Thank you!

Sent from my iPhone

David Christopher None — Jun 25, 2026
Subject: File No. S7-2026-15 From: David Christopher It is my opinion that having quarterly reports provides more information and better transparency. This allows investors to make more informed decisions than by- annual reports will. I am in favor of keeping things as they are.

David Clardy — Jun 25, 2026
Subject: File No. S7-2026-15 From: David Clardy The US at this time is in desperate need of transparency not more obfuscation. The total lack of transparency of the obama and biden terms showed us it is not good for us as a country. To move to allow corporations to hide there business from the very investors in their company is a disaster of ENRON proportions waiting to happen. I urge rejection of the semi-annual reporting proposal.

David Cronin The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: David Cronin Reducing reporting requirements will lessen the transparency of publicly traded companies which does not benefit the stockholders. Less reporting makes investors less informed and will add to uncertainty regarding company performance. The proposed change would weaken the connection between companies and their owners.

David Gunderson Teacher, National Education Association — Jun 25, 2026
Subject: File No. S7-2026-15 From: David Gunderson Quarterly reporting keeps public companies honest. After Enron and WorldCom, Sarbanes-Oxley makes every CEO and CFO personally certify every quarterly and annual report. “No boardroom in America is above or beyond the law.” A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back? Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table. The SEC says current reports and press releases will fill the gap. Reading the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability. Quarterly reporting keeps public companies honest.

David N. Gilyan — Jun 25, 2026
Subject: File No. S7-2026-15 From: David N. Gilyan Less transparency can never logically be argued as beneficial to the shareholders.

David Thomas The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: David Thomas This reduces transparency and increases risk to investors and in an age of AI should not significantly reduce costs to businesses. I therefore feel it is an unwise step and oppose it.

Davis Lisandro Cloward — Jun 25, 2026
Subject: File No. S7-2026-15 From: Davis Lisandro Cloward I am writing to express my strong opposition to the SEC’s proposed rule that would allow public companies to opt out of quarterly reporting in favor of semiannual reporting. While the Commission frames this as a measure to reduce regulatory burdens and curb corporate "short-termism," the actual consequence will be an erosion of market transparency that harms retail investors while providing an unfair advantage to institutional investors, hedge funds, and large private equity firms. The SEC should stick to it’s core mission: ”to protect investors and maintain fair, orderly, and efficient markets”. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. I strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting. The health of our public markets depends on equal, timely access to information for all participants, not just the wealthiest institutions.

Deborah Connelly — Jun 25, 2026
Subject: File No. S7-2026-15 From: Deborah Connelly Keep the filing at every three months. Large investment firms Must be held accountable for their actions to the little people Not just to the board and must be transparent in their dealings..

Deborah Wolf — Jun 25, 2026
Subject: File No. S7-2026-15 From: Deborah Wolf Do not change it! Quarterly!

Debra Austin Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Debra Austin If the semi-annual change is made, my income (retirement) will be affected negatively! Why do that to an elderly person (actually, all elderly people living off their investments)?!

Debra Hunter-Bonner — Jun 25, 2026
Subject: My view on Rule S7-2026-15 From: Debra Hunter-Bonner Affiliation: Jun. 25, 2026 To the Securities and Exchange Commission:
Re: Proposed Rule 33-11414 – Semiannual Reporting
I am writing as an individual investor to oppose the SEC's proposed amendments that would allow public companies to file semiannual reports in lieu of quarterly reports.
My primary concern is fraud detection. Quarterly reporting serves as a critical early-warning system. When companies must disclose financial results every 90 days, irregularities, misstatements, and deteriorating conditions are surfaced far sooner than they would be under a six-month reporting cycle. Reducing reporting frequency would give bad actors more time to conceal problems, manipulate results, or obscure a company's true financial condition before investors can react.
History bears this out. Many of the most damaging corporate fraud cases — Enron, WorldCom, and others — involved months of concealed losses that eventually devastated shareholders. Longer reporting windows do not prevent fraud; they extend its runway.
While I understand the SEC's interest in reducing compliance burdens and encouraging more companies to go public, these are not goals that should come at the expense of investor protection. The quarterly reporting requirement is not merely a regulatory formality — it is a cornerstone of market transparency and accountability.
I urge the Commission to reject this proposal and retain the current quarterly reporting requirement under Form 10-Q.
Respectfully submitted,

Delcy Newell — Jun 25, 2026
Subject: File No. S7-2026-15 From: Delcy Newell I believe quarterly reporting should be continued. As a private investor, I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders. "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Supposed savings to companies aren't worth the potential cost to me .

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denise shields — Jun 25, 2026
Subject: File No. S7-2026-15 From: denise shields Denise Shields, retired , 79. At this point in my life I need to know what my money is doing more often not less. If this goes through I may consider pulling out of the stock market.

Devika Nair — Jun 25, 2026
Subject: File No. S7-2026-15 From: Devika Nair Less transparency means more fraud. There is absolutely no good reason to make this change. It enables corruption and hurts investors at all levels.

Devyn Folk — Jun 25, 2026
Subject: File No. S7-2026-15 From: Devyn Folk This proposal is just lazy. There should be more reporting information, not less.

Diane Steenstra Therapist — Jun 25, 2026
Subject: File No. S7-2026-15 From: Diane Steenstra As I approach retirement, I NEED to monitor my investments closely to be able to make changes, if needed.

Donna Joslin None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Donna Joslin Absolutely keep the requirement to report biannually in place

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Donnalynn Oakes Hospice Healthcare Manager — Jun 25, 2026
Subject: File No. S7-2026-15 From: Donnalynn Oakes In no way, shape, or form will we stand for such blatant unethical changes! You've gone too far!

Douglas L Nelson None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Douglas L Nelson Four times a year to credibly report fiscal responsibilities is barely adequate. Two times a year is NOT enough.

Douglas Myers Jr — Jun 25, 2026
Subject: File No. S7-2026-15 From: Douglas Myers Jr Publicly traded entities that produce profits and loss should be held fully transparent at no less than a quarterly frequency. To try to reduce this, is in complete contrast to the free market system and an attempt to monopolize information for the ownership vs the investors. Please do not allow reduction to occur and keep this amazing economic system healthy

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Earl Jarosh Individual Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Earl Jarosh At its heart, investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Transparency in investing is key; less information rarely creates better-informed owners.

Edward Coburn CEO, Cabot Heritage Corporation dba Cabot Wealth Network — Jun 25, 2026
Subject: File No. S7-2026-15 From: Edward Coburn Reducing the reporting requirement for public companies from quarterly to semi-annually is not in the best interests of our country. While the intention of reducing the reporting burden for companies is laudable, particularly for small and medium sized businesses, it is precisely those companies where the more frequent reporting is so important. With the rapid pace of changes, both internal and external, there is far too much that change dramatically in 6 months. And the smaller companies receive less media and analyst coverage so the reports are even more important. If this rule were to be implemented, it would undermine confidence in the smaller corporations in particular, making them less attractive investments. This would cause further concentration of capital with larger companies. In addition, it would almost certainly raise the cost of capital for the smaller corporations. The end result would be to harm the same smaller companies this rule aims to help. I strongly encourage you to not proceed with this rule in its current form. It is bad for investors and bad for corporations.

Ehrich Weiss — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ehrich Weiss Bad idea

Eldon Williamson Concerned Citizen — Jun 25, 2026
Subject: File No. S7-2026-15 From: Eldon Williamson The public wants Quarterly reporting. With the amount of corruption, fraud, outright lying, cheating, and market manipulation : On top of very fluid political and global market volatility, We need quarterly oversight. The Government wants the people to trust and believe in it. To do that We need consistent transparency .

Elisa Vetter — Jun 25, 2026
Subject: File No. S7-2026-15 From: Elisa Vetter Do not reduce the required number of annual reports from four to two. Keeping investors and the public updated on a company’s performance and future developments is honorable and ethical. Lessening the amount of information creates ignorance and unaccountability. The world has plenty of both already.

Elizabeth Parker — Jun 25, 2026
Subject: File No. S7-2026-15 From: Elizabeth Parker I do not support reducing the reporting requirements to twice a year as it is detrimental and increases risk for retail investors. Larger investors often have more sophisticated tools and analyists while retail depends on quarterly reports

for their own management. I would argue that moving to twice yearly reporting would make an already uneven playing field much worse for retail . Less frequent reporting increases uncertainty, delays the release of important information, and makes it harder for ordinary investors to assess a company's performance and respond to changing conditions. Greater transparency through quarterly reporting helps promote fairness, confidence, and a more level playing field.

Elizabeth Sexton American Citizen — Jun 25, 2026
Subject: File No. S7-2026-15 From: Elizabeth Sexton Keep the reporting quarterly. Everyone, executives, lawyers, and big institutional investors will still know exactly how the business is doing. It is interesting that the only one's who won't know are the regular citizen investor. The look for this is very bad for the SEC.

Ellen Seebacher — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ellen Seebacher I've been working with the Motley Fool for ten years now, and in that time I have read or consulted innumerable 10-Qs and 10-Ks. Before I got involved with the Fool, I had no idea of what kind of information was available to me as an individual investor; now I wouldn't invest without it. It's extraordinarily important that companies be honest and transparent with their shareholders -- not just their insiders -- both regularly and frequently. Twice a year is not sufficient for individual investors to monitor the direction each company is taking. Four times a year protects us.

Emlee Silverman — Jun 25, 2026
Subject: File No. S7-2026-15 From: Emlee Silverman I am against switching from Quarterly reporting to every six months. Transparency is key.

Eric Jacobshagen — Jun 25, 2026
Subject: File No. S7-2026-15 From: Eric Jacobshagen We need to continue to require quarterly reporting for companies. As an investor, these timely reports help me evaluate my investments. Cutting the number of reports in half makes it harder to know what is happening with a company. These days, with the automated tools available, additional reports should be a minimal expense.

Ethan S — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ethan S In today’s day and age, there has never been a greater need for transparency and accountability. When the majority of the population is feeling squeezed by cost of living and broader financial realities, it’s absolutely critical that public companies be held to a standard of transparency

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Farid Sheikh — Jun 25, 2026
Subject: File No. S7-2026-15 From: Farid Sheikh As shareholders one of the most important things is transparency. Reducing mandatory reporting from quarterly to semiannual would weaken

transparency for investors while offering little evidence that it reduces short-term market pressure. Quarterly reporting is a core strength of US markets because it provides timely and consistent information that supports accurate price discovery and limits information gaps between insiders and the public. Experience in other markets, including the United Kingdom, shows no improvement in long-term corporate behavior after reducing reporting frequency, but it does show a decline in the availability of material information. Although companies may benefit from lower compliance costs, the overall effect for investors is reduced visibility into company performance and greater reliance on private or informal channels of information.

Feleica Harris The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Feleica Harris I fully support full transparency. The more times a year the better. Regards, Feleica Harris

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Fran McCollum — Jun 25, 2026
Subject: File No. S7-2026-15 From: Fran McCollum The SEC should continue quarterly reporting for the sake of investors. The laws and reporting rule are there for good reason! Besides cautionary tales like Enron, there is too much that can happen in 6 months, and investors need to know how their funds are being handled. A decrease in accountability also sends the wrong message about whether ordinary people's accounts matter, and allows bigger entities an advantage over the average investor because they have more access than the public has. Even a housewife like me can see that S7-2026-15 is a bad idea. No to S7-2026-15!

Francine Leung — Jun 25, 2026
Subject: File No. S7-2026-15 From: Francine Leung Transparency in investments is essential for the consumer.

G Zupko Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: G Zupko Please keep corporate quarterly reporting rules as is.

Garrett Campbell — Jun 25, 2026
Subject: File No. S7-2026-15 From: Garrett Campbell I believe quarterly reports should remain in place. A reduction to semiannual reports is bad for individual investors as it creates opacity and undermines trust. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. The companies we trade are not being hindered by filing four reports a year. Keeping quarterly reports will maintain transparency and trust between corporations and their public owners.

Gary Greenwood Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Gary Greenwood Need 4 reports a year for my information to stay invested or not! Tks

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gary tressler retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: gary tressler As a sharholder in multiple companies, I believe it is unwise to reduce the number of company reports to shareholders. I prefer a brief monthly report followed by a more complete report on a quarterly basis. This gives us, shareholders, more information on how well the business is being managed. I firmly believe we need, at least, quarterly reports.

Gary V. Garfunkel retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Gary V. Garfunkel While I do not wish to see companies unduly burdened with reporting requirements, I have seen too many instances where companies such as Enron, World Com and others would have likely caused even greater harm if semi-annual reporting was in place. Those also happen to be disgusting examples of poor SEC oversight. I, for one, think it is a terrible idea to go away from current quarterly reporting requirements. Leave things as they are.

Gavin Hoffman — Jun 25, 2026
Subject: File No. S7-2026-15 From: Gavin Hoffman Reducing the reporting requirements from quarterly to semi-annually is a mistake. One of the key tenants necessary for a perfectly competitive market is perfect information. While perfect is impossible in real life it is the role of government to make us as close as humanly possible. Therefore reducing the amount of information is vote against a perfectly competitive market, the free market, and capitalism.

George Macke Individual investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: George Macke As an individual investor, I appreciate the transparency granted to people such as me through regulation FD and similar regulations, which aim to give me the same access to significant company information that is also given to institutional investors. Although I would use more frequent financial reports, such as monthly releases of key metrics, quarterly financial reports are a minimum. I choose not to invest in foreign companies that have more opaque financial reporting practices, such as bi-annual reports or opportunities not to report significant information, such as insider trading. I understand that the SEC is considering giving publicly traded companies the option to report twice per year instead of the current requirement of four times each year. As an individual investor, I object to any action that reduces my ability to evaluate company performance, executive management, and the impact of activities, good and bad, which change the trends for revenue, profit margins, cash flow, and other matters that have a direct impact on the value of my investments. Please reject the proposal for reduced frequency and transparency in financial reporting.

Gerald Auker — Jun 25, 2026
Subject: File No. S7-2026-15 From: Gerald Auker Quarterly reporting is one of the most important tools for retail investors to get information. A lot can go wrong in half a year: Ballooning debt, lawsuits, vanishing customers. Quarterly filings force it into the open. Transparency is the bedrock of a free and fair stock market. Corporate scandals where investors lose their money are often the result of gaps in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically

shorten the window in which it can fester. Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Geraldine Johnson Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Geraldine Johnson We have enough crooks in DC - we need transparency! Keep the reports quarterly!

Glenda Rubin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Glenda Rubin This comment is to oppose the elimination of quarterly corporate financial filings. Reporting only every six months is too long an interval for investors to receive information on the companies they are invested in or are considering to invest in. In today's global and ever-shrinking economic system, having important information about companies' earnings sat on for six months is too long. Investors will be flying blind. It facilitates trading on inside information and makes it more difficult to uncover. I believe this is bound to have the most adverse effects on the small, individual investor. I'll wager that companies will still hold their quarterly earnings calls with the financial community and institutional investors, which essentially shuts out small investors from receiving timely information. I was formerly director of investor relations for a publicly traded company and know that the 10-Q and accompanying earnings press releases were of significant interest. Please keep the current quarterly earnings reportings requirements. Sincerely, Glenda Rubin

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Gloria McMillan from WILPF US — Jun 25, 2026
Subject: File No. S7-2026-15 From: Gloria McMillan from WILPF US Dear SEC, I believe that in a democracy, the public have a right to know. Cutting the reports by one-half certainly is not my definition of a demotic move toward greater transparent communications, esp. for small investors and those seeking to understand market trends who are not billionaires with a staff of hundreds to find alternative means of information. I am surprised that this option is even being considered. Please do not decrease the number of times that SEC reports go out from quarterly.

Graeme Stuckey The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Graeme Stuckey I am retired and I rely on investments to fund my retirement. The State Pension helps, but is not a Government Gold Plated pension and is taxed! I read updates, reports and trading information to enable me monitor my investments. I have to be very careful to act sensibly and in a timely manner. Reducing the frequency of company reports will mean that I will not get reasonably up to date information.

Greg Hill — Jun 25, 2026
Subject: File No. S7-2026-15 From: Greg Hill Keep the reporting period quarterly. Technology is making it easier, not harder for companies to update investors. A lot can change with a company in 3

months, pushing communications to 6 months puts investors even more at risk.

Gregory Stanley — Jun 25, 2026
Subject: My view on Rule S7-2026-15 From: Gregory Stanley Affiliation: Jun. 25, 2026 To the Securities and Exchange Commission:
Do not mess with our control and transparency of our retirements. It makes absolutely no sense to change things. Now st the same time my employer is trying to switch our 401ks into some blanket fund if their choosing. I've always chose my own individual funds and performed well.

Guy Fiorentini Music instruction and performance — Jun 25, 2026
Subject: File No. S7-2026-15 From: Guy Fiorentini This proposed rule to change from quarterly reporting to semi annual reporting will in no way serve the general public. This proposed change will make it easier for companies to sneak changes past their shareholders that benefit those at the very top and cost both shareholders and employees. Was this rule not instigated in the first place to stem fraud and malfeasance? The need to rein this in exists just as greatly, if not more, today as it did when the rule was put into place.

Hilary Kellar The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Hilary Kellar In an age where AI is dramatically reducing reporting burdens and accounting, we should be increasing reporting not lowering it. 2 times a year is not conducive to proper ownership. It will result in a lack of transparency.

Hollie B Pavloff — Jun 25, 2026
Subject: File No. S7-2026-15 From: Hollie B Pavloff It is critical that the SEC protect individual investors by continuing quarterly reports of public companies to ensure we have the best information available to manage our financial situation.

Holly Robison Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Holly Robison It’s crucial to receive quarterly reports from publicly traded companies. Investors need current data to make informed decisions. Semi annually is not timely enough to determine performance and quality of an investment. This change to semi annually should not be made. I prefer to keep publicly traded companies accountable 4 times per year.

Howard Grossman CPA — Jun 25, 2026
Subject: File No. S7-2026-15 From: Howard Grossman Less frequent reporting will introduce more uncertainty into the investor's already clouded access to the financial condition of publicly held corporations, funds and ETFs. The proposed change to semi-annual from quarterly further removes the investor class from corporate owners.

Hudson Sattler — Jun 25, 2026
Subject: File No. S7-2026-15 From: Hudson Sattler As investors we rely on information available to the public to help us make informed investment decisions. Reducing access to the current performance information from a company from 4 to 2 times a year is a 50% reduction in how a company is performing throughout the year. As markets react to news on a daily basis and in the times we live in with AI providing the heavy lifting (and it has great potential to improve current reporting burden) we should be looking as more regular data not less. This proposal would benefit those companies with data to hide and is at the heart of what the Trump Administration is doing to the global marketplace. Its just a terrible idea and should never have been proposed. I support the efforts of groups like the Motley Fool Community to help spread good information.

Ian Wishart — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ian Wishart Investors need quarterly reports to make informed decisions and keep the business accountable. Reducing reporting requirements weakens the connection between companies and their owners.

Irene ONeill — Jun 25, 2026
Subject: S7-2026-15 Comment From: Irene ONeill Affiliation: Jun. 25, 2026 As a retired employee, I depend on continued returns on my 401K, my IRA, Social Security, and my meager pension from my last, most recent job. With major cuts to Social Security and Medicare
threatening my retirement income,I beg you not to cut back on quarterly earnings reports. I don't purport to understanding exactly how or why this will hurt the little guy, but I can see how this would help the insiders and fat cats. Please keep it quarterly.
Sincerely, Irene O'Neill from West Chicago, Illinois.

Yahoo Mail: Search, Organize, Conquer

Isabel Barber Motley Fool and Fidelity — Jun 25, 2026
Subject: File No. S7-2026-15 From: Isabel Barber I expect and want transparency in the stocks I choose to buy and my choices are made by following fundamentals. It is imperative that quarterly reports remain the norm. I surely wouldn’t want my bank account to report twice a year. Thank you.

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j bunsavage — Jun 25, 2026
Subject: File No. S7-2026-15 From: j bunsavage dont pass the bill for less reports.. stay w/ quarterly reports

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Ja Harper Independent Individual Investor, of the Investing Public — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ja Harper Ja Harper, an Individual Retail Investor, of the Investing Public! These Quarterly Reports are extremely Important and NEEDED for my planning preparation for our retirement savings. Quarterly Reporting helps to level the playing field for us ‘little

folks' over corporation insiders, and allows for the most frequent updates. The 'optional' aspect isn't an answer, it allows anyone, and eventually everyone, to 'opt out' thus eliminating timely information for investors. That certainly isn't an effective strategy for the investing public. Any cost advantage is minimal in comparison to the losses incurred due to lack of timeliness of information. This tells one that Quarterly Reports are NEEDED to make informed decisions based on the most current, updated information. Submitted 6-25-26

James Bennett — Jun 25, 2026
Subject: File No. S7-2026-15 From: James Bennett I DO NOT agree with S7-2026-15. As an individual investor and owner of several publicly traded companies, I rely on quarterly reports to manage my portfolios and make sound financial decisions. Transparency and regulations are an important part of our public financial system. Reducing reporting and transparency is not a positive move for shareholders, the company owners

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James Hoerner — Jun 25, 2026
Subject: File No. S7-2026-15 From: James Hoerner 4 times a year reporting is the minimum that should be required for stock holders to follow a company

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James M Weldon — Jun 25, 2026
Subject: File No. S7-2026-15 From: James M Weldon Every Publicly traded Company has the absolute duty to keep all investors informed of any and all information pertaining to investors investments, Reducing reporting from 4 times a year to 2 times is completely unacceptable... James M Weldon

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James Palmer — Jun 25, 2026
Subject: File No. S7-2026-15 From: James Palmer Regular accounting means fewer chances that finances will be monitored to insure clients have a clear view of their financial accounts.

James Zaleschuk None — Jun 25, 2026
Subject: File No. S7-2026-15 From: James Zaleschuk I am retired, living off my invested savings. I want more company disclosures, not less.

Janet Li — Jun 25, 2026
Subject: File No. S7-2026-15 From: Janet Li As a retail investor I would like to be informed more than 2 times a year on how the companies that I have an investment interest are doing. It would allow me to have a more up to date information in terms of my decision making process.

Jason Riley — Jun 25, 2026

Subject: File No. S7-2026-15 From: Jason Riley I oppose proposed rule S7-2026-15, Semiannual Reporting. As a retail investor, I rely on quarterly reporting to evaluate companies, monitor risks, compare performance, and make informed decisions. Reducing required reporting from quarterly to semiannual would weaken market transparency and create longer periods where deteriorating financial results, liquidity issues, operational problems, or governance concerns may remain hidden from ordinary investors. This proposal would likely widen the information gap between retail investors and large institutions. Large investors have more access to management, analysts, private research, and alternative data. Ordinary investors rely much more heavily on standardized public disclosures like Form 10-Q. If quarterly reporting is burdensome, the SEC should simplify quarterly reporting requirements rather than eliminate them. Public companies should continue to provide regular quarterly financial disclosure. The SEC's priority should be investor protection and fair, transparent markets. This proposal moves in the wrong direction, and I urge the Commission not to adopt it.

Jeanie Derr, Derr Advisory Services — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jeanie Derr, I worked for over 30 years for large, publicly traded companies in financial management positions. I found that even quarterly reporting was insufficient to properly inform the general investor community. Unknowing investors were unpleasantly surprised, while company insiders either benefited or had the ability to reduce their personal risks. I strongly recommend that quarterly reporting be maintained for all publicly traded companies.

Jeff Mahoney, General Counsel, Council of Institutional Investors — Jun 25, 2026
Via Electronic Comments
June 25, 2026
Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549–1090
Re: File Number S7-2026-15, Semiannual Reporting
Dear Secretary Countryman:
The Council of Institutional Investors (CII)1 respectfully submits this letter in response to the Securities and Exchange Commission's (SEC or Commission) request for comments on its proposed "amendments to allow companies to file semiannual reports on Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under the Securities Exchange Act of 1934 ('Exchange Act')" (Proposed Rule).2 CII opposes the Proposed Rule.
CII is a nonprofit, nonpartisan association of U.S. public, corporate and union employee benefit funds, other employee benefit plans, state and local entities charged with investing public assets, and foundations and endowments with combined assets under management of approximately $5.2 trillion. Our member funds include major long-term shareowners with a duty to protect the retirement savings of millions of workers and their families, including public pension funds with more than 15 million participants – true and real "Main Street" investors through their pension funds. Our associate members include non-U.S. asset owners with about $5.8 trillion in assets, and a range of asset managers with more than $74 trillion in assets under management.
CII has long held the view that the requirement to file on a quarterly basis data-tagged financial statements and related footnotes on Form 10-Q and have those statements subject to an independent auditor review and management certification is a key element of the timely and accurate information flow that underpins the quality and efficiency of the U.S. capital markets.

That requirement helps ensure that important information is promptly and transparently provided to the marketplace, allowing investors to assess concrete progress against strategic goals. In addition, CII believes that permitting less frequent reporting would lead to greater share price volatility, and more intense investor focus on short-term share price fluctuations, as investors

1 For more information about the Council of Institutional Investors (CII), including its board and members, please
visit CII's website at http://www.cii.org.

2 See Semiannual Reporting, Securities Act Release No. 11414, Exchange Act Release No. 105368, Trust Indenture
Act Release No. 2563, Investment Company Act Release No. 36140, 91 Fed. Reg. 24,968 (proposed May 5, 2026),
https://www.federalregister.gov/documents/2026/05/07/2026-09095/semiannual-reporting.

expend effort guessing how well the company is performing. As such, requiring quarterly financial reports on Form 10-Q is an important reality check for investors on stock valuation. Conversely, CII does not believe that requiring quarterly reporting on Form 10-Q materially reduces the number of U.S public companies or initial public offerings (IPO). The Proposed Rule does not provide an adequate basis for us to reach a different conclusion.

The remainder of this letter addresses select questions raised in the "Request for Comment" sections of the Proposed Rule that are directed at investors or for which we have strongly held views.

3

1. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10–Q. Should companies have this option, or should all companies continue to be required to file Form 10–Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?4

As in 2019 when the Commission last solicited comments on quarterly reports,5 CII believes that all reporting companies under the Exchange Act should continue to be required to file quarterly reports on Form 10-Q.6 The Commission considered and rejected a move to semiannual reporting in 2019 on considerations that remain valid today.

7

We also continue to believe that requiring quarterly reporting benefits investors, companies, and the U.S. capital markets.8 More specifically, we believe having timely, accurate, and comparable information from all reporting companies allows long-term investors to make more informed investment and voting decisions which leads to more accurate market

3 Id. at 24,978-83, 24,985-86, 25,011.

4 Id. at 24,978.

5 See Request for Comment on Earnings Releases and Quarterly Reports, Securities Act Release No. 10,588,
Exchange Act Release No. 84,842, 83 Fed. Reg. 65,601 (Dec. 21, 2018), https://www.govinfo.gov/content/pkg/FR-
2018-12-21/pdf/2018-27663.pdf.

6 See, e.g., Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and
Exchange Commission, Re: File No. S7-26-18 at 1 (Mar. 21, 2019), https://www.sec.gov/comments/s7-26-
18/s72618-5189776-183593.pdf ("CII believes that investors, companies, and other market participants benefit
from the current reporting frequency model, which requires from domestic issuers filing quarterly

reports on Form
10–Q.”).
7 See Letter from Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes, Professor of Accounting and
Auditing to Vanessa A. Countryman, Secretary, Securities and Exchange Commission Re: File No. S7-2026-15;
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting (Proposed Rule) (June 3, 2026),
https://www.sec.gov/comments/S7-2026-15/s7202615-799759-2420026.pdf.
8 See, e.g., Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting,
Bloomberg Gov’t 21-22 (Mar. 12, 2026) (statement of Stephen Berger, Managing Director, Global Head of
Government & Regulatory Policy, Citadel) (on file with CII) (“I do believe that quarterly reporting benefits
investors, benefits the broader market, and benefits issuers themselves.”).

valuations that better optimizes the allocation of capital to the U.S. economy.9 This view is
confirmed by empirical research finding that less frequent reporting creates excessive swings
in stock prices harming the efficiency of the financial markets.10
In addition, according to researchers, neither the United Kingdom (UK) nor the European
Union has enjoyed better valuations, better capital raising, or a healthier IPO market as the
result of their voluntary quarterly reporting framework.11 To the contrary, researchers have
noted unwelcome earnings surprises, increased stock volatility, and reduced analyst coverage
9 See id. (“So having quarterly reporting, having that timely, accurate, and comparable information from all publicly
listed companies allows investors to make more informed investment decisions that leads to more accurate market
valuations that better optimizes the allocation of capital to the real economy.”); Recommendation of the Investor
Advisory Committee Regarding Quarterly vs. Semiannual Reporting 10-11 (June 4, 2026),
https://www.sec.gov/files/recs-iac-re-quarterly-vs-semiannual-reporting-062026.pdf (“[T]he SEC should not
eliminate its quarterly reporting mandate for public companies, as doing so would deprive the markets of timely,
material information, and thereby undermine informed investor decision making and the efficient allocation of
capital among public companies.”); cf. Letter from Paul Schott Stevens, President & CEO Investment Company
Institute to Vanessa Countryman, Acting Secretary, Securities and Exchange Commission, Re: Request for
Comment on Earnings Releases and Quarterly Reports (File No. S7- 26-18) 4 (Mar. 21, 2019),
https://www.sec.gov/comments/s7-26-18/s72618-5164794-183439.pdf (“Changing from quarterly to semi-annual
reporting would diminish the amount and timeliness of information available to fund managers, thereby hindering
their ability to analyze company performance and make informed investment decisions [and] . . . [s]emi-annual
reporting would diminish the amount and timeliness of information available to investors and inhibit their ability
assess the fundamental value of securities [and] . . . [a] change to semi-annual reporting also may

increase the cost
of equity capital for public companies and thereby diminish their long-term prospects.”).
10 See The Benefits of Quarterly Reporting with Salman Arif, CII Voice of Corp. Governance (Sept. 10, 2018),
available at https://www.buzzsprout.com/202904/episodes/799945 (“What we find is . . . the stock prices of these
semi-annual firms, they go down too much because investors sort of don't know what the impact of this news is
going to be on the actual firm and they just prefer to sell the stock immediately than wait many months to figure out
what the impact was [and] this makes these stocks much more risky, it creates excessive swings in asset prices and it
harms the efficiency of financial markets.”); Letter from Paul Schott Stevens, President & CEO Investment
Company Institute to Vanessa Countryman, Acting Secretary, Securities and Exchange Commission, Re: Request
for Comment on Earnings Releases and Quarterly Reports (File No. S7- 26-18) at 4 & n.9 (citing “Financial
Reporting Frequency, Information Asymmetry, and the Cost of Equity; Renhui Fu, Rotterdam School of
Management, Erasmus University; Arthur Kraft, Sir John Cass Business School, City University of London; and
Huai Zhang, Nanyang Business School, Nanyang Technological University, available at:
https://pdfs.semanticscholar.org/6a2d/be34a31acfd4f8a5841719656a4727a385f3.pdf [and commenting that] [t]he
study examined the cost of equity capital for these two groups of reporting companies and concluded that the cost of
equity capital decreased significantly for those companies that adopted quarterly reporting.”).
11 See Shivaram Rajgopal, The SEC’s Semi-Annual Reporting Proposal: A Solution in Search of a Problem,
Forbes.com (May 5, 2026), https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-
reporting-proposal-a-solution-in-search-of-a-problem/ (“As the Goldman Sachs European equity strategists
examined, the outcomes were not obviously favorable: not better valuations, not better capital raising, and not a
healthier IPO market.”); see also Letter from Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes
Professor of Accounting and Auditing to Vanessa A. Countryman, Secretary, Securities and Exchange Commission,
Re: File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting
(Proposed Rule) (“The empirical evidence from the United Kingdom — the natural experiment the proposal’s
proponents cite as the model — shows no reduction in short-termism, no increase in investment, and no
improvement in market quality from reduced reporting frequency.”).

that counsel against a shift.12 Finally, we believe that the discipline resulting from requiring
quarterly reporting keeps corporate management more accountable, in turn enhancing
investor confidence in the U.S. capital markets.13

We note that our view is supported by the results of the 2026 CFA Institute member survey (2026 CFA Survey) which finds only 35% of respondents supported moving from quarterly to semiannual reporting.14

3. Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form 10–Q today, regardless of filer status, revenues, market capitalization, or other criteria. Should the option for semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so, what criteria should be imposed and why? For example, should only emerging growth companies or smaller reporting companies be allowed to report semiannually?15

CII does not support making semiannual reporting available to Exchange Act reporting companies that satisfy specified criteria such as emerging growth companies, smaller reporting companies, or companies below alternative quantitative or monetary thresholds. We support quarterly reporting for all public companies, regardless of size. We believe investors need to be able to compare the performance of companies, large and small, across a given industry. Any regulatory change to permit semiannual reporting, including allowing semiannual reporting by emerging growth companies or smaller companies, would frustrate such comparisons and even create disincentives for investors to invest their capital in those companies.16 If anything, investors are likely to want more frequent reporting by emerging

12 See Shivaram Rajgopal, The SEC's Semi-Annual Reporting Proposal: A Solution in Search of a Problem, Forbes.com ("[C]ompanies that voluntarily moved back from quarterly to semi-annual reporting after 2014 in the UK have experienced a reduction in analyst coverage [and] . . .. [l]ower analyst following means less price efficiency, higher bid-ask spreads, and higher costs of equity capital — outcomes that are precisely contrary to the stated goal of encouraging more companies to go and stay public."); see also Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg Gov't at 22 (statement of Stephen Berger, Managing Director, Global Head of Government & Regulatory Policy, Citadel) ("And it benefits, I think, the issuers themselves because it increases the amount and quality of analyst research coverage and academic research has also shown that it can help lower bid-ask spreads and increase trading liquidity in their publicly traded stocks.").

13 See, e.g., Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg Gov't at 22 (statement of Stephen Berger, Managing Director, Global Head of Government & Regulatory Policy, Citadel) ("So having quarterly reporting, having that timely, accurate, and comparable information from all publicly listed companies allows investors to make more informed investment decisions that leads to more accurate market valuations that better optimizes the allocation of capital to the real economy.").

14 See Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA Institute 38 (Draft Apr. 2026), https://rpc.cfainstitute.org/sites/default/files/docs/research-reports/investor-perspectives-quarterly-reporting-2026.pdf.

15 91 Fed. Reg. at 24,978 (emphasis added & footnote omitted).
16 See, e.g., Letter from Paul Schott Stevens, President & CEO, Investment Company Institute to Vanessa
Countryman, Acting Secretary, Securities and Exchange Commission, Re: Request for Comment on Earnings

growth companies and smaller companies because their business prospects are less certain
and likely to change more quickly over time as compared to larger companies.17
Our view was confirmed by the results of the 2026 CFA Survey which found:
[T]here was . . . 27% . . . [support] among survey respondents [23% of respondents
in Americas region] for reducing reporting frequency for smaller companies . . ..
[And] [s]upport for this alternative was lower than what we observed in our 2019
survey (38%) by 11 percentage points.
Comments suggest that investors favor uniform reporting frequency so they can
compare results across the companies they cover and because heterogeneous
reporting frequency introduces undesirable complexity.18
6. If adopted, would semiannual reporting have an impact on investors' ability to compare
same-company performance over time? Why or why not?19
CII believes that, if adopted, semiannual reporting would compromise the ability of investors
to compare same-company performance over time.20 As Jonathan Weil of the Wall Street
Journal recently commented: "For investors [the Proposed Rule] would mean less
transparency and less frequent updates on the data they crave."21 Less frequent reporting
reduces the number of observations available to investors, making it more difficult to identify
trends in same-company performance in a timely manner. As explained by the SEC Investor
Advisory Committee (IAC) Chairman George S. Georgiev at the June 2026 IAC meeting:
The way I think about these issues is . . .do we lose something by doing away with
quarterly disclosure requirements. And so we've known for a very long time that
disclosure improves the informational efficiency of securities prices. And price is
the most important aspect of any purchase. So an investment can be a good
Releases and Quarterly Reports (File No. S7- 26-18) at 4 ("Any move toward greater 'flexibility' in reporting
frequency, such as allowing semi-annual reporting by smaller companies, would frustrate such comparisons and
even create disincentives for investors to invest their capital in smaller companies).
17 Id. at 4-5 ("If anything, investors are likely to want more frequent reporting by smaller companies because their
business prospects are less certain and likely to change more quickly over time as compared to larger companies.").
18 Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA
Institute at 39-40.
19 91 Fed. Reg. at 24,979 (emphasis added).
20 See, e.g., Letter from Jeffrey P. Mahoney, General Counsel, CII to Vanessa A. Countryman, Secretary, Securities
and Exchange Commission, Re: SEC Solicitation of Public Comment on the Foreign Private Issuer Definition,
File No, S70-2025-01 at 5 (Sept. 4, 2025), https://www.cii.org/files/issues_and_advocacy/correspondence/2025/09-
04-
2025%20Comment%20Letter%20to%20SEC%20re%20Foreign%20Private%20Issuers%20(JPM)%20BM%20(Fina

l).pdf ("The exemption from filing Form 10-Q may compromise the ability of investors to assess how a company is
progressing in its performance over time.").
21 Jonathan Weil, No More Quarterly Reports? What the SEC is Proposing Instead, Wall St. J., May 8, 2026,
https://www.wsj.com/livecoverage/april-jobs-report-stock-market-05-08-2026/card/watch-no-more-quarterly-
reports-what-the-sec-is-proposing-instead-3aT8CCtzHuFEsjCFvLA1.

investment or a bad investment depending on the price at which you buy it. And
the information that is provided as a result of disclosure is impounded [in] the price
of securities. And without information, you can't actually be sure that the security
is worth as [much] . . . as it is worth. And of course, quarterly earnings provide a
very strong indicator about performance in the business, which impacts price.22
7. What effect would our proposal have on investors' ability to compare the relative peer
company financial performance of a quarterly filer to a semiannual filer? For example,
can an investor reasonably compare a quarterly filer to a semiannual filer where the
companies have the same fiscal year and the comparison is sought to be made in the
second quarter (when first quarter information that would be subsumed in the
semiannual filer's semiannual report on Form 10–S is not yet available) or made in the
fourth quarter (when third quarter information that would be subsumed in the
semiannual filer's annual report on Form 10–K is not yet available)?23
As indicated in response to Question 3, CII believes the Proposed Rule would impair
investors' ability to compare the relative peer company financial performance of a quarterly
filer to a semiannual filer. Our view is supported by the 2026 CFA Survey results which
found that "84% of respondents . . . agreed that different companies having different
reporting frequencies will make comparing companies and industries more difficult."24
15. As an alternative to the proposal for optional semiannual reporting, should we instead
revise the disclosure requirements of Form 10–Q to reduce the burden on reporting
companies of filing this form, such as amending the current rules for the required
interim financial statement review by an independent public accountant, XBRL data
tagging, MD&A, information about unregistered sales of registrant securities pursuant
to 17 CFR 229.701 (Item 701 of Regulation S–K), or year-to-date comparisons involving
financial statements and MD&A? How should these requirements, or any other
requirements of Form 10–Q, be revised? What aspects of Form 10–Q's current
reporting framework are most burdensome for reporting companies?25
CII would not oppose as an alternative to the Proposed Rule, the suggestion by SEC
Commissioner Hester M. Peirce, that the SEC consider potential revisions to the disclosure
requirements of Form 10-Q.
26 We note that a number of commentators to the Proposed Rule
22 Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg
Gov't 129 (June 4, 2026) (on file with CII) (remarks of George S. Georgiev, Chairman, Investor Advisory
Committee).
23 91 Fed. Reg. at 24,979 (emphasis added).
24 Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA
Institute at 103.
25 91 Fed. Reg. at 24,979 (emphasis added).
26 See Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee

Meeting, Bloomberg
Gov't at 10 (remarks of Hester M. Peirce, Commissioner, U.S. Securities and Exchange Commission) ("should we
streamline the reporting burden rather than adjusting whether that burden happens quarterly or not?");
Commissioner Hester Peirce, Statement, Quarterly Questions: Statement on the Proposed Amendments to Allow
Semiannual Reporting (May 5, 2026), https://www.sec.gov/newsroom/speeches-statements/peirce-statement-

have expressed support for a similar alternative.27 As explained by Stephen Berger, Managing Director, Global Head of Government & Regulatory Policy at Citadel during the March 2026 IAC meeting:

> [F]or investors, I think that cost benefit is pretty clear. [That] . . . more information is going be more helpful. But I think we shouldn't just assume it's only a one-way street in terms of that additional disclosure is only a cost to the companies themselves. I think, again, if we right size the disclosure that's required, then we can sort of better reduce the cost associated with the reporting and disclosure, but preserve the benefits that companies would get in terms of investor eyeballs, research analyst eyeballs, the better quality metrics in the market -- secondary market trade.28

We, however, note that our long-standing view is that each of the following four existing requirements of Form 10-Q should be retained because they provide incremental net benefits to investors and the capital markets by "increas[ing] the quality and usefulness of the information and foster[ing] discipline and accountability for the company's reporting practices":29

[1] Independent Auditor Review: The independent auditor's review and report on the company's quarterly financial information contained in the Form 10-Q provides the accountant with a basis for communicating to the investor and the public whether he or she is aware of any material modifications that should be made to the quarterly financial information for it to conform to with generally accepted accounting principles;

[2] Management Certification: The Chief Executive Officer and Chief Financial Officer certifications accompanying the Form 10-Q state, among other things, that the report "fully complies" with the requirements of Exchange Act Sections 13(a) and 15(d) and that "information contained in the periodic report fairly presents, in

proposing-semiannual-reporting-050526 ("an approach that focuses on slimming down the Form 10-Q—instead of
or in addition to making it optional—could be helpful").
27 See Letter from Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes Professor of Accounting and
Auditing to Vanessa A. Countryman, Secretary, Securities and Exchange Commission, Re: File No. S7-2026-15;
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting (Proposed Rule) ("If the
Commission wishes to reduce the burden of quarterly reporting, the correct instrument is to streamline the contents
of the 10-Q while preserving its frequency [and] [t]hat reform would reduce genuine costs without degrading the
public-information commons that investors, analysts, creditors, index providers, derivatives desks, auditors, and the

Commission's own staff have built their work on."); The Editorial Board, Investors Benefit From More Financial
Data, Not Less, Bloomberg Gov't (May 13, 2026) (on file with CII) ("The SEC, which lost about 18% of its
staff last year, shouldn't be wasting its depleted resources on an unnecessary regulatory change [and] [i]ts time
would be better spent streamlining disclosure demands . . . .").
28 Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg
Gov't at 33.
29 See, e.g., Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and
Exchange Commission, Re: File No. S7-26-18 at 3.

all material respects, the financial condition and results of operations of the
issuer";[30]
[3] "Filed" versus "Furnished:" Filing rather than furnishing the Form 10-Q to the
SEC subjects company management to enhanced civil liability for false or
misleading statements contained in the quarterly reports; and
[4] Data Tagging: extensible Business Reporting Language (XBRL) data tagging
is generally required "for all primary financial statements, notes, and financial
statement schedules filed with the SEC."[31]32
We continue to believe the above requirements provide incremental information that
provides net benefits to investors and the capital markets. Our view is generally consistent
with the 2026 CFA Survey results finding that 69% of respondents have had their views of a
company impacted by the incremental information included in a Form 10-Q filing as
compared to the information in an earnings release.33
16. What impact would the flexibility to file semiannual reports on Form 10–S, instead of
quarterly reports on Form 10–Q, have on a private company's decision to become an
Exchange Act reporting company? Would more companies choose to go public under
the proposed flexible approach to interim reporting? What impact would the proposed
30 The Shadow SEC and Quarterly Reports with Professor James Cox, CII Voice of Corp. Governance (Nov. 10,
2025), available at https://open.spotify.com/episode/4cghCrwvUtKG1Ig5aneYPq (commenting on the importance
of management certification of Form 10-Q: "So it's truly prophylactic to have these quarterly reports because what it
does it makes people sit down [and] [w]e . . . forget that [prior to the Sarbanes-Oxley Act of 2002] the number of
large publicly held companies that the CEO had not looked at the quarterly reports or the annual reports when they
were released . . .. [t]hey were just delegated [and] [s]o we're a long ways from the dot com era, thank God [and]
[l]et's don't go back to it.").
31 See Letter from Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes Professor of Accounting and
Auditing to Vanessa A. Countryman, Secretary, Securities and Exchange Commission, Re: File No. S7-2026-15;
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting (Proposed Rule) ("The serious
policy frontier in disclosure is timelier and more structured data, machine-readable XBRL, and

potentially
continuous assurance — not cutting the equity market's fundamental-data feed in half [and] [t]he Commission is
proposing to march public companies in the one direction the rest of the financial plumbing has already rejected.");
The Shadow SEC and Quarterly Reports with Professor James Cox, CII Voice of Corp. Governance ("But one of
the great benefits of SEC reporting is we made this stuff all machine readable [and] [i]t's all searchable [and] . . . it
enhances comparability [a]nd so we don't want to go to a regime which is we're going backwards in time and saying,
well, gee, we know computers can all those do these comparisons, but we're going to let people put things in a way
that really makes them not comparable."); Letter from Eric Veiel, Vice President, Co-Head of Global Equity &
Andrew McCormick, Vice President, Head of Fixed Income, T.Rowe Price to Ms. Vanessa Countryman, Acting
Secretary, U.S. Securities and Exchange Commission, Re: File No. S-26-18 (Release Nos. 33-10588 and 34-84842)
Request for Comment on Earnings Releases and Quarterly Reports 3 (Mar. 20, 2019),
https://www.sec.gov/comments/s7-26-18/s72618-5169967-183490.pdf ("The content provided in 10-Q reports of
most value to us includes standardized, XBRL tagged, GAAP data that we ingest into numerous data systems; . . .
.").
32 Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and Exchange
Commission, Re: File No. S7-26-18 at 3-4 (footnotes omitted).
33 See Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA
Institute at 69 ("Exhibit 28: Incremental Form 10-Q Information Can Affect Decision-Making").

flexible approach have on existing Exchange Act reporting companies' desire to remain
public companies?34
CII believes the proposed flexibility to file semiannual reports on Form10–S, instead of
quarterly reports on Form 10–Q would not: (1) have a material impact on a private
company's decision to become an Exchange Act Reporting company; (2) lead to materially
more companies choosing to go public; or (3) materially impact Exchange Act reporting
companies desire to remain public companies.
The basis for our view is generally consistent with the analysis contained in the June 4, 2026,
Recommendation of the Investment Advisory Committee Regarding Quarterly v. Semiannual
Reporting (IAC Recommendation).
35 The IAC Recommendation raises unanswered
questions about whether the Proposed Rule would reduce Exchange Act reporting company
costs and whether those reduced costs (to the extent they exist) would increase the number of
IPOs or public companies:
The cost-reduction premise underlying the Proposal is also poorly substantiated by
the empirical record. Although shifting from a quarterly disclosure mandate to a
semiannual mandate would reduce the direct public disclosure filing costs for
public companies, the [Proposed Rule] . . . itself estimates that the approximate net
reduction in direct compliance costs would be only $198,000 per fiscal year for

each issuer that switches to semiannual reporting. Public companies would still need to maintain accurate financial information as part of their ordinary operations, including for purposes of day-to-day business management. As a result, the costs associated with maintaining complete, accurate and reliable financial information would remain even without a quarterly disclosure mandate.

Moreover, the premise that the compliance cost burden of being a public company deters firms from going public has been undermined by empirical work, which

34 91 Fed. Reg. at 24,979 (emphasis added).

35 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 7.

found that the observed declines in IPO activity have been driven by demand-side and market-structure factors rather than by the cost of disclosure compliance.[36]37

18. What is the likelihood that companies that elect semiannual reporting will continue to issue quarterly earnings releases (to the extent they did so previously when they reported quarterly)? Why would semiannual filers still issue earnings releases on a quarterly basis? Would this practice create any new or heightened investor protection concerns? For example, would there be any new investor protection concerns if an Exchange Act reporting company with a December 31 year-end elects to file semiannual reports and issues an earnings release for the first quarter of the fiscal year, with the semiannual report for the first six months of the fiscal year (which includes that first quarter) not due until months later (e.g., in August of that fiscal year)? Would companies that currently issue quarterly earnings releases but elect to become semiannual filers change their earnings release practices either: (1) to issue earnings releases semiannually, or (2) to cease issuing earnings releases? Please provide any data or analysis regarding any experience with earnings releases in foreign jurisdictions where issuers report semiannually.38

36 See Michael Ewens et al., Regulatory Costs of Being Public: Evidence from Bunching Estimation, 153 J. Fin.
Econ. 103775 (2024), available at https://www.sciencedirect.com/science/article/abs/pii/S0304405X23002155
("Removing SOX only increases the average annual IPO likelihood after 2000 from 0.95% to 0.96%, because many
potential IPO candidates are small enough to be exempted from this regulation [and] [r]emoving all estimated
regulatory costs increases the average annual IPO likelihood after 2000 from 0.95% to 1.4%, which explains only
7.3% of the decline in IPO likelihood from pre-2000 to post-2000."); Regulatory Costs of Being Public: Evidence
From Bunching Estimation with Michael Ewens, CII Voice of Corp. Governance (Aug. 22, 2024), available at
https://www.buzzsprout.com/202904/episodes/15626339-regulatory-costs-of-being-public-evidence-from-bunching-
estimation-with-michael-ewens ("[O]ne explanation for the decline in public firms is the huge increase in capital
available to private firms [and] [t]hat is, the cost of private equity has fallen dramatically. . .. [and] [t]hat explains, . .
. a big fraction of what we've seen over the last 20-plus years in the US."); cf. Letter from Shivaram Rajgopal, the
Roy Bernard Kessler and T.W. Byrnes Professor of Accounting and Auditing to Vanessa A. Countryman, Secretary,

("This is not a recipe for more IPOs [but rather] . . . a recipe for skeptical investors demanding a higher risk premium to buy newly public shares — which, if anything, makes the IPO market worse."); Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg Gov't at 134 (Investor Advisory Committee member James R. Copland, Senior Fellow and Director, Legal Policy at Manhattan Institute commenting: "I think that the laudable goal that the SEC is engaging in here, which is to try to increase the number of public listed companies and have more companies want to IPO and fewer go private is probably not particularly related to quarterly reporting . . . ."); John Coates et al., Shadow SEC Statement No. 8: Comment on SEC Proposal to CLS Bluesky Blog (June 1, 2026), https://clsbluesky.law.columbia.edu/2026/06/01/shadow-sec-statement-no-8-comment-on-sec-proposal-to-allow-companies-to-file-semiannual-reports-on-new-form-10-s-in-lieu-of-quarterly-form-10-q-filings/ ("The notion that offering companies the option to report semiannually will make much difference to company decisions to register with the SEC or remain private is fanciful.").

37 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 7 (footnotes omitted).

38 91 Fed. Reg. at 24,980 (emphasis added).

CII believes that companies electing semiannual reporting that continue to issue quarterly earnings releases would heighten investor protection concerns. As indicated in response to Question 15, there are at least four critical investor protections that accompany the Form 10-Q financial statements and related footnotes that do not currently accompany quarterly earnings releases: (1) independent auditor review; (2) management certification; (3) "Filed" versus "Furnished"; and (4) data tagging.

Moreover, we are note that the recent CFA Institute Survey findings that (1) "[m]ost investors (57%) expect quarterly earnings releases in a semiannual reporting regime to contain less or significantly less information than earnings releases today"39 and (2) "[t]here was very strong disagreement (78%) that the Form 10-Q should be abandoned, even higher disagreement in the Americas (83%)."40

Many of our investor protection concerns with the potential replacement of Form 10-Q with quarterly earnings releases are explained in a recent Forbes.com article authored by Professor Shivaram Rajgopal, Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing at Columbia University Graduate School of Business:

> There is . . . a structural reason why voluntary quarterly earnings releases cannot substitute for mandatory Form 10-Q filings even if companies want to provide them. Mandatory 10-Qs require independent accountant review under PCAOB standards, follow a standardized format under Regulation S-X, carry strict Exchange Act Section 18 liability for material misstatements, and must be filed in machine-readable XBRL format. Voluntary earnings releases on Form 8-K have none of those properties. They are unaudited, selectively

formatted, furnished rather than filed (lower liability), and not required to include XBRL data. The value of the mandatory 10-Q to investors is not just the information it contains—it is the standardization, comparability, third-party attestation, and legal accountability that surround it. Voluntary disclosure produces some of the signal but none of the verification infrastructure.41

39 Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA Institute at 95.

40 Id. at 57.

41 Shivaram Rajgopal, Make Markets Opaque Again: The SEC's IPO Fixation Could Cost Investors Trillions Forbes.com (May 24, 2026), https://www.forbes.com/sites/shivaramrajgopal/2026/05/24/make-markets-opaque-again-the-secs-ipo-fixation-could-cost-investors-trillions/; cf. Letter from Paul Schott Stevens, President & CEO, Investment Company Institute to Vanessa Countryman, Acting Secretary, Securities and Exchange Commission, Re: Request for Comment on Earnings Releases and Quarterly Reports (File No. S7- 26-18) at 3 ("Thus, unlike with Form 10-Q, the information presented in earnings releases varies from issuer to issuer [and] [t]his approach would diminish the reliability and comparability of quarterly reporting, to the detriment of investors.").

22. Would the option for semiannual reporting result in an overall reduction in material information for investors? Or would other regulatory requirements, such as Form 8–K filing requirements and Regulation FD, elicit sufficient information to offset the less-frequent interim reports and address any investor protection concerns? Would market forces or demands on a company's business—such as contractual obligations, investor expectations, and potential for shareholder activism— encourage semiannual filers to: (1) voluntarily disclose more information than required, (2) disclose information more frequently than is required, or (3) opt not to become semiannual filers at all?42

CII believes, consistent with results of the 2026 survey of the CFA Institute referenced in response to Question 18, the option for semiannual reporting would result in an overall reduction in material information for investors that would negatively affect their ability to value companies' securities. We also continue to believe the Form 8-K filing requirements and Regulation FD, are not a "substitute for the more holistic picture provided by quarterly reports."43

Our views are generally consistent with the remarks of John A. Gulliver, Assistant Secretary, IAC, Executive Director, Committee on Capital Markets Regulations and Program on International Financial Systems at the June 2026 IAC meeting:

[I]nvestors in companies that elect semiannual reporting will have less information to act on. And less information leads to wors[e] decisions that can reduce investor returns. Longer gaps between mandated disclosures leave investors with fewer opportunities to spot deteriorating performance or emerging opportunities at public companies and therefore [a] weaker basis for valu[ing] . . . securities.44

23. With semiannual reporting, would there be an impact on investors or other market participants as a result of less frequent certifications by management relating to internal control over financial reporting and disclosure controls and procedures, as well as less frequent disclosures of changes in such controls?45

As indicated in response to Question 15, CII believes the incremental net benefits of the existing required Form 10-Q disclosures to investors and the marketplace include

certifications by management.
26. For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial
42 91 Fed. Reg. at 24,980 (emphasis added).
43 Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and Exchange
Commission Re: File No. S7-26-18 at 3.
44 Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg
Gov't at 127 (remarks of John A. Gulliver, Assistant Secretary, U.S. Securities and Exchange Commission Investor
Advisory Committee).
45 91 Fed. Reg. at 24,980 (emphasis added & footnote omitted).

statements? With semiannual reporting, is there a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.
46
CII believes that with semiannual reporting there is a potential for an increase in the risk that material misstatements (either due to error or fraud) or control deficiencies not being detected in a timely manner or communicated to the independent public accountant. This limits potential remediation of these issues by the issuer. More specifically, we believe semiannual reporting would likely result in less frequent evaluation of the effectiveness of disclosure controls and internal controls over financial reporting. As a result, we believe management and auditors may detect internal control deficiencies on a less timely basis, increasing the risk of material misstatement in interim and annual periods.
Our view is consistent with our response to Question 15 regarding the importance to investors of the independent auditor review of the companies' quarterly financial information. Our view is also consistent with the 2026 CFA Survey results finding that 68% of respondents agreed that Form 10-Q filings are important because they are reviewed by the companies' auditor.47
In our response to this question, we generally agree with the comments of Professor Rajgopal:
Each quarterly review is an occasion in which an auditor catches an error, challenges judgment, or detects a going concern problem forming. Cut interim reviews from three to one and these problems do not vanish – they surface later, bunched at year-end, with larger restatement risk. Less frequent independent review is not self-evidently a feature.48
More broadly, we generally share the concerns of the Shadow SEC that the Proposed Rule provides insufficient consideration of how permitting semiannual reporting has the potential to materially increase the risk of fraud:
There is little analysis of the possibility of an increase in fraud as a result of companies being able to report less frequently. . .. The [Proposed Rule] . . . does recognize what it terms a likely increase in "information asymmetries" and the risk
46 Id. (emphasis added).
47 See Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA

Institute at 71 ("Exhibit 30: Investors Value Review of Form 10-Q by Auditors").
48 Letter from Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing
to Vanessa A. Countryman, Secretary, Securities and Exchange Commission; cf. G. Bradley Bennett & Richard C.
Hatfield, Do Approaching Deadlines Influence Auditors' Materiality Assessments and Audit Sampling Decisions?,
36(4) Auditing 29-48 (2017), available at https://publications.aaahq.org/ajpt/article-abstract/36/4/29/6008/Do-
Approaching-Deadlines-Influence-Auditors?redirectedFrom=fulltext (Discussing how auditors' materiality
judgments and procedures flex with deadline pressure).

that agency costs may cause companies to choose to report less frequently than
would be in the interest of shareholders. This is quite different than recognizing that
there have been major securities frauds in recent years because of obscuring or
misstating financial data such as Enron, WorldCom, and most recently FTX.
Historically, the SEC had long provided detailed data on disclosure requirements
that could be correlated with the presence or absence of such information about
material transactions with insiders, disclosure of bonuses, profit-sharing
arrangements, the incidence of restatements, or the failure of companies to disclose
all material financial information, a key issue in several crypto cases, which the
SEC dismissed, about companies that engaged in overseas transactions to avoid full
disclosure and United States oversight. . . . Although, Chair Atkins is correct that
investor protection is one of the core elements of the SEC mandate, the [Proposed
Rule] . . . seriously underemphasizes the extent to which the Securities Act of 1933
and the Securities Exchange Act of 1934 were adopted to deter fraud and to allow
enforcement actions to spot what does occur.49
32. Would there be an increased risk of insider trading at companies that elect to report on
a semiannual basis? If so, please provide the basis for this view, as well as data. Could
companies enhance their insider trading policies or improve their self-enforcement of
these policies to help address this concern? What other actions could companies or the
Commission take to mitigate any increase in the risk of insider trading?50
CII believes that there would be an increased risk of insider trading at companies that elect to
report on a semiannual basis. The less timely information and greater stock price volatility
would, in our view, invite more insider trading, which we believe would undermine
confidence in the U.S. markets.51
49 John Coates et al., Shadow SEC Statement No. 8: Comment on SEC Proposal to CLS Bluesky Blog.
50 91 Fed. Reg. at 24,981 (emphasis added).
51 Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and Exchange
Commission, Re: File No. S7-26-18 at 9 ("Less timely information and greater stock price volatility also would
invite more insider trading, which CII believes undermines confidence in the market.").

We observe that our view is generally consistent with the view of many other experts,52 the
results of the 2026 CFA Survey,53 and the following analysis contained in the IAC
Recommendation:
A shift to semiannual reporting would also increase insider-trading concerns

because more frequent disclosure reduces insiders' ability to profit from nonpublic information. By extending the interval between mandatory reports, semiannual reporting would widen the gap between inside and public information, increasing the risk that insiders could trade while possessing material information not yet available to the market. The Proposal acknowledges this heightened risk and suggests that it may warrant longer blackout periods, as the value of material non-public information and the potential for misuse would be higher. A shift to semiannual reporting would also weaken corporate accountability. For example, poor quarterly results present corporate management with market discipline that can help them make necessary business changes to improve future returns. Shifting to semiannual disclosures would therefore reduce market discipline.54

33. How would the proposed flexible approach to semiannual reporting affect the competitiveness of U.S. reporting companies vis-a-vis foreign competitors? For Exchange Act reporting foreign companies that would not be foreign private issuers (which report semiannually as discussed above) and that would report quarterly under the current system, would the proposed option to report semiannually make these foreign companies more likely to list on a U.S. exchange? What would be the competitive implications of the proposed optional semiannual reporting approach between U.S. reporting companies (which report quarterly under the current system) and foreign private issuers (which report semiannually under the current system as a

52 The Editorial Board, Investors Benefit From More Financial Data, Not Less, Bloomberg Gov't ("Information gaps create other problems . . . including increasing the opportunity for insider trading."); Shivaram Rajgopal, The SEC's Semi-Annual Reporting Proposal: A Solution In Search Of A Problem, Forbes.com ("This is not hypothetical: some capital markets participants see quarterly financial reporting to be necessary for reducing insider trading risk and protecting investors, and higher reporting frequency has been associated with lower information asymmetry."); Salman Arif, Op-Ed., opinion contributor, I'm an Accounting Professor. Semi-annual Reporting is a Half-baked Idea, Hill, Sept. 22, 2025, https://thehill.com/opinion/finance/5514191-trump-semi-annual-reporting/ ("[A] switch to semi-annual reporting [would] shroud[] corporate performance for longer periods of time heighten[ing] executives' information advantage when trading their firm's securities in their personal accounts [and] [i]n particular, the public disclosure of bad news would take much longer, and executives would be able to sell stock far in advance of the revelation of trouble."); The Benefits of Quarterly Reporting with Salman Arif, CII Voice of Corp. Governance ("I think it's worth pointing out also that when performance is hidden for longer periods of time by companies, then that will increase the information advantage that executives have when they trade their firm stock or their personal account [a]nd so this creates higher information symmetry between insiders and investors and allows these insiders to earn higher profits from their trade at the expense of ordinary investors.").

53 See Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA Institute at 115 ("Exhibit 62: High Concern About Insider Trading with Less Frequent Reporting").

54 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 10
(footnotes omitted).

practical matter)? Should there be different periodic reporting for foreign private issuers compared to domestic issuers? Why or why not?55
CII generally believes that the Commission should not have different periodic reporting for foreign private issuers (FPIs) compared to domestic issuers. As we explained in our September 2025 letter in response to the SEC Solicitation of Public Comment on the Foreign Private Issuer Definition:56
[T]he absence of a requirement to file quarterly reports is a critical gap in today's disclosure rules for FPIs. CII believes that investors, companies, and other market participants may benefit from the current reporting frequency model, which requires domestic issuers to file quarterly reports on Form 10-Q. In our view, the requirement to report historical earnings on a quarterly basis is a key element of the timely and accurate information flow that underpins the quality and efficiency of our capital markets. The requirement helps ensure that important information is promptly and transparently provided to the marketplace allowing investors to assess concrete progress against strategic goals. In addition, CII believes that less frequent reporting likely leads to greater share price volatility, and more intense investor focus on short-term share price fluctuations, as investors expend more effort guessing how the company is doing. As such, quarterly financial reports are an important reality check for investors on stock valuation.
Conversely, CII does not believe that requiring quarterly reporting leads public company managers to focus on short-term results to the detriment of long-term performance.18 The notion that quarterly reporting encourages short-term thinking is outdated and generally not supported by empirical evidence.
In this context, quarterly reporting principles should apply to FPIs as well domestic issuers. The exemption from filing Form 10-Q may compromise the ability of investors to assess how a company is progressing in its performance over time.57
48. What would be the benefits to investors from reporting companies' flexibility to file semiannual reports on Form 10–S, instead of quarterly reports on Form 10–Q? Are there certain types of companies or industries for which such benefits would be greater than for others? Would the benefits to investors be limited to the pass-through of cost savings, or would there be other kinds of benefits, such as improved managerial
55 91 Fed. Reg. at 24,981-92 (emphasis added).
56 Concept Release on Foreign Private Issuer Eligibility, Securities Act Release No. 11,376, Exchange Act Release
No. 103,176, 90 Fed. Reg. 24,232 (June 6, 2025), https://www.federalregister.gov/documents/2025/06/09/2025-
10428/concept-release-on-foreign-private-issuereligibility.
57 Letter from Jeffrey P. Mahoney, General Counsel, CII to Vanessa A. Countryman, Secretary, Securities and
Exchange Commission, Re: SEC Solicitation of Public Comment on the Foreign Private Issuer Definition, File
No, S70-2025-01 at 4-5 (footnotes omitted).

incentives or reallocation of company resources to potentially more productive corporate activities?58
CII does not believe there would be benefits to investors from reporting companies'

flexibility to file semiannual reports on Form 10-S. The Proposed Rule provides no evidence to the contrary with the possible exception of the alleged indirect benefit of mitigating managerial focus on short-term financial metrics at the expense of long-term value creation.
59 We strongly disagree such a benefit exists,60 even the Proposed Rule admits that the "academic literature is mixed"61 on this benefit. Moreover, we note that Commissioner Peirce downplayed the significance of this alleged indirect benefit at the June 2026 IAC meeting observing that the Proposed Rule "really only briefly raised that point and declined to put much weight on it."62
More broadly, we generally agree with the Shadow SEC that "the SEC [did not] candidly acknowledge that estimated costs and benefits of its rule change are so uncertain that the net benefits of the proposal cannot in fact be reasonably quantified.63
49. What would be the costs to investors from providing reporting companies with flexibility to file semiannual reports on Form 10–S, instead of quarterly reports on Form 10– Q? Would the option for semiannual reporting increase information asymmetries in ways that impair investors' abilities to make investment and voting decisions? To the extent there are such costs or information is reduced, would other regulatory requirements (beyond those requiring interim reports) or market forces mitigate such factors?64
58 91 Fed. Reg. at 25,011(emphasis added).
59 Id. at 25,000 ("To the extent that quarterly reporting contributes to managerial focus on short-term financial
metrics at the expense of long-term value creation, reduced reporting frequency could mitigate this behavior and
associated resource misallocation.").
60 See, e.g., Letter from Jeffrey P. Mahoney, General Counsel, CII to Brent J. Fields, Secretary, Securities and
Exchange Commission, Re: File No. S7-26-18 at 2 ("We do not believe that requiring quarterly reporting leads
public company managers to focus on short-term results to the detriment of long-term performance [and] [t]he
notion that quarterly reporting encourages short-term thinking is in our view outdated and generally not supported
by empirical evidence.").
61 91 Fed. Reg. at 25,000.
62 Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg
Gov't at 9 (remarks of Hester M. Peirce, Commissioner, U.S. Securities and Exchange Commission).
63 John Coates et al., Shadow SEC Statement No. 8: Comment on SEC Proposal to CLS Bluesky Blog.
64 91 Fed. Reg. at 25,011 (emphasis added).

CII believes that the costs to investors from providing reporting companies with the flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on Form 10-Q, would be substantial and would impair investors' ability to make investment and voting decisions. Those costs would include the following:
• Fewer opportunities per year to reallocate positions based on standardized updates on company performance and outlook, including financial statements.65
• Investment in poorer performing companies or companies with diminished outlooks for longer than they would today.66
• Longer waits to reallocate their capital to better-performing companies or companies

with a more promising outlook.67
• Overreactions to alternative sources of information for non-reporting periods leading to over or under valuation of public companies.68
• Less information for cross-firm comparability, making it harder to assess relative performance and industry conditions.
69
• More delays in the disclosure of bad news which would adversely affect the price discovery function of capital markets.70
• Give company insiders who have a longer period of time to act on information that the public does not have.71
• Ownership in more companies with weak corporate governance.
72

65 See, e.g., Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 8 ("By eliminating a quarterly reporting mandate, investors would have fewer opportunities per year to reallocate positions based on standardized updates on company performance and outlook, including financial statements.").

66 Id. ("In practice, eliminating a quarterly reporting mandate will likely mean that investors remain invested in poorer performing companies or companies with diminished outlooks for longer than they would today.")

67 Id. ("Investors would have to wait longer to reallocate their capital to better-performing companies or companies with a more promising outlook.").

68 Id. at 10. ("when firms report only semiannually, investors rely on information provided by peer-firms, often overreacting to those signals and leading to over or under valuation of public companies [and including a footnote citation to] . . . Salman Arif & Emmanuel T. De George, The Dark Side of Low Financial Reporting Frequency: Investors' Reliance on Alternative Sources of Earnings News and Excessive Information Spillovers").

69 Id. at 9 ("less frequent reporting reduces cross-firm comparability, making it harder for investors to assess relative performance and industry conditions [and including a footnote citation to] . . . Jesper Haga et al., Peer Firms' Reporting Frequency and Stock Price Synchronicity: European Evidence, 49 JOURNAL OF INTERNATIONAL ACCOUNTING, AUDITING AND TAXATION 100505 (2022)").

70 See. e.g., Sandra Peters, CPA, CFA & Matthew Winters, CPA, CFA, Investors Perspectives: Quarterly Reporting, CFA Institute at 111 ("nearly 75% of respondents are concerned or very concerned about delays in the disclosure of bad news, which will adversely affect the price discovery function of capital markets").

71 Id. at 115 ("Among the most significant concerns with respect to moving to semiannual reporting . . . is that lengthening the reporting period provides insiders with a longer period of time to act on information that the public does not have.").

72 See Keren Bar-Hava, Switching to Semi-annual Financial Statement Reports - Market Reaction, Audit Fee and Corporate Governance Quality 249 (July 12, 2024), Switching to Semi-annual Financial Statement

50. What compliance cost savings would be realized by companies that would elect the proposed semiannual reporting option? Please provide any data regarding the cost of preparing quarterly reports, including employee and director time, legal counsel fees, external accounting advice or independent public accountant review fees, costs for XBRL data tagging, and other costs associated with filing Form 10–Q. To what extent would the option to file one semiannual report, rather than two quarterly reports for the same period, result in lower costs, such as independent public accountant review fees? Would semiannual filers' audit fees paid—in connection with an annual audit of their financial statements or management's assessment of the effectiveness of internal control over financial reporting—be materially different in any way compared to the fees that would have been paid if the same company were a quarterly filer? 73
CII believes it is uncertain as to what compliance cost savings would be realized by companies that elect the proposed semiannual reporting option. The Commission should obtain and analyze more data relevant to this issue before considering whether to issue a final rule. We note the recent comments of Jonathan Weil of the Wall Street Journal:
It won't save much . . .. The SEC estimated 20% of companies would switch to semi-annual reporting and save $236 million a year combined on net compliance costs, plus about $97 million a year on paperwork. Those amounts are minuscule. The S&P 500's combined market cap exceeds $66 trillion. The Russell 2000, a benchmark for small cap stocks, has underperformed the S&P 500 for years. Less data means less liquidity and likely further underperformance.74
Similarly, in his remarks at the June 2026 IAC meeting, John A. Gulliver, Assistant Secretary, IAC, observed:
Even without this quarterly disclosure requirement, public companies would still need to continuously monitor and track their financials to achieve operational goals.[75] The reduced cost would be in the time spent publicly reporting these results, which the commission itself estimates at roughly $200,000 per company each fiscal year. It's not clear that this would be enough to move the needle for public companies in terms of compliance cost or to encourage substantially more private companies to go public.76
lower corporate governance quality and decreased external audit effort which characterized the firms that adopt the
relief represent an increased risk for information asymmetry for investors in such firms thus further reinforces the
importance of frequent financial reporting.").
73 91 Fed. Reg. at 25,011 (emphasis added).
74 Jonathan Weil, No More Quarterly Reports? What the SEC is Proposing Instead, Wall St. J.
75 See, e.g., The Editorial Board, Investors Benefit From More Financial Data, Not Less, Bloomberg Gov't (May 13,
2026) (on file with CII) ("Most of the cost of producing quarterly filings involves functions such as internal audits
and investor communications that needed no matter how often the reports are published.").
76 Transcript of U.S. Securities and Exchange Commission Investor Advisory Committee Meeting, Bloomberg
Gov't at 126-27 (remarks of John A. Gulliver, Assistant Secretary, U.S. Securities and Exchange Commission
Investor Advisory Committee).

53. What general economic consequences would result from companies electing to report semiannually under the proposed flexible approach? Would semiannual filers reallocate any resources freed up from a potentially lower reporting burden to alternative uses, such as capital expenditure or other business needs?77

CII believes, that consistent with our response to Question 50, it is uncertain as to whether semiannual filers will have a lower reporting burden under the Proposed Rule. We again, respectfully request the Commission obtain and analyze more data relevant to this issue before considering whether to issue a final rule.

On this point we generally agree with the IAC Recommendation:

The cost-reduction premise underlying the Proposal is also poorly substantiated by the empirical record. Although shifting from a quarterly disclosure mandate to a semiannual mandate would reduce the direct public disclosure filing costs for public companies, the Proposal itself estimates that the approximate net reduction in direct compliance costs would be only $198,000 per fiscal year for each issuer that switches to semiannual reporting. Public companies would still need to maintain accurate financial information as part of their ordinary operations, including for purposes of day-to-day business management. As a result, the costs associated with maintaining complete, accurate and reliable financial information would remain even without a quarterly disclosure mandate.78

We note the conclusion contained in the IAC Recommendation is generally consistent with a key takeaway from the April 2026 Fordham Responsible Business Center/Metrix Advisory Roundtable which brought together prominent investors, regulators, board members, and legal experts:

For companies that have . . .quarterly disclosure processes—controls, calendars, review cycles, external auditor coordination—dismantling that infrastructure is neither simple nor obviously beneficial. The burden may shift from mandated reporting to market-driven reporting, but it does not disappear. And market-driven reporting tends to be less standardized, which creates its own problems for comparability.
79

77 91 Fed. Reg. at 25,011 (emphasis added).

78 Recommendation of the Investor Advisory Committee Regarding Quarterly vs. Semiannual Reporting at 7.

79 Fordham Responsible Business Center, Responsible Reporting Roundtable, Disclosure Effectiveness: Fit for Use
or Fit for Filing? (Apr. 2026),
https://drive.google.com/file/d/1nPXlBcCA0tMSOiw9zCAd8ZoLRmFtcB_4/view?pli=1.

55. For semiannual filers who would not voluntarily release earnings quarterly, would stock price movements around the release of semiannual financial information be more volatile compared to movements around quarterly releases? If so, what are the reasons this would occur? If so, how would this affect investors, companies, and markets?

CII believes that stock price movements around the release of semiannual financial information would be more volatile compared to movements around quarterly releases as investors expend more effort guessing how the company is doing. Our view is supported by empirical research.

80 That research is briefly referenced in a single footnote to the Proposed Rule.81 The co-author of that research, Salman Arif, Associate Professor, Curtis L Carlson Professorship Accounting at the University of Minnesota, discussed the study's findings and

their implications for investors in a CII Voice of Corporate Governance podcast:
There are many firms outside the US that report semi-annually, and so it's possible to actually study the effects of semi-annual reporting on those firms. A recent study by myself and Emmanuel DeGeorge, who's an Assistant Professor of Accounting at London Business School, uses actual data on semi-annual firms around the world to look at how investors in those firms behave under semi-annual reporting. What our findings indicate is that because semi-annual reporting causes investors to operate in an information vacuum for longer periods of time, they end up overreacting to other types of news that they believe is value relevant.
Essentially, semi-annual firms have missing quarters because they don't report a Q1 and a Q3 report. A first quarter and a third quarter report is actually missing for those firms. What we find is that investors overreact to other alternative news sources for those periods. For example, let's say there's negative industry news or some negative macro news that investors hear about for those missing quarters that are not reported by the company itself. Well, they're going to have to wait a long time until the firm actually reports its financial statement. Investors essentially, they shoot first and ask questions later. In other words, what I mean is that the stock prices of these semi-annual firms, they go down too much because investors sort of don't know what the impact of this news is going to be on the actual firm and they just prefer to sell the stock immediately than wait many months to figure out what the impact was.
Now it turns out that when the semi-annual firm actually eventually reports earning many months later, then stock prices rebound. But the point is that all of this makes these stocks much more risky, it creates excessive swings in asset prices and it
80 See Salman Arif & Emmanuel T. De George, The Dark Side of Low Financial Reporting Frequency: Investors'
Reliance on Alternative Sources of Earnings News and Excessive Information Spillovers, 95(6) Acct. Rev. 23-49
(2020) available at https://publications.aaahq.org/accounting-review/article-abstract/95/6/23/4226/The-Dark-Side-
of-Low-Financial-Reporting-Frequency.
81 See 91 Fed. Reg. at 24,998 n.250 (quoting a single phrase from the Salman Arif & Emmanuel T. De George
research: "'investors are unable to successfully offset the information loss arising from low reporting frequency,
thus impairing their ability to value firms and adversely affecting the quality of financial markets'").

harms the efficiency of financial markets. So relatedly, other academic research suggests that under semi-annual reporting, investors will require compensation to invest in stocks that report semi-annually because of the increased risk and volatility of these stocks. Basically it's more risky for investors to hold stocks for which they can't assess the actual performance for long periods of time. So what this means is that the cost of capital for semi-annual firms is higher and the liquidity of these stocks is lower. And so this creates higher interest rates and lower stock prices for these firms and damages their ability to raise financing and grow.
82
We believe this and other empirical evidence relevant to the Proposed Rule should be more thoroughly analyzed by the Commission before considering whether to issue a final rule.
56. If the proposal were to reduce securities analyst coverage of Exchange Act reporting companies that elect the semiannual reporting option, what effect would this have on investors and companies? How would such a reduction in analyst coverage affect stock

market price efficiency? How would such a reduction affect liquidity of semiannual filers' securities?83

CII believes that reduced coverage by securities analysts of Exchange Act reporting companies that elect the semiannual reporting would harm investors. Our view is generally consistent with the conclusion of Professor Rajgopal, who studied the impact on securities analysts' coverage of these companies when the UK mandated quarterly reporting in 2007, then eliminated the requirement in 2014:

The UK experiment gave us the evidence we needed. A shift from semiannual to quarterly reporting does have a significant impact on the relationships between UK public companies and security analysts. That relationship — analysts doing the work of translating company performance into market prices — is part of what makes the U.S. equity market the most liquid, efficient, and investor-friendly in the world. The SEC's proposal risks degrading it, for speculative benefits that a decade of real-world evidence from the UK has failed to materialize.84

58. Would a company's valuation or cost of capital differ based on whether the company is a quarterly filer or a semiannual filer? Please explain the reasons why there would be a difference and provide any specific data. Would less frequent interim reporting negatively affect the ability of investors or other market participants to value the company's securities? If cost of capital would increase for semiannual filers, would this result from an increase in the cost of equity or cost of debt (or both)? How?85

As indicated in response to Question 22, CII believes that less frequent interim reporting would negatively affect the ability of investors to value the company's securities.

82 The Benefits of Quarterly Reporting with Salman Arif, CII Voice of Corp. Governance.

83 91 Fed. Reg. at 25,011 (emphasis added).

84 Shivaram Rajgopal, The SEC's Semi-Annual Reporting Proposal: A Solution in Search of a Problem, Forbes.com.

85 91 Fed. Reg. at 25,011 (emphasis added).

June 25, 2026

We appreciate the opportunity to provide CII's investor-focused perspective on the Proposed Rule. Please contact me (Jeff@cii.org) if you have any questions about the content of this letter.

Sincerely,

Jeffrey Mahoney

General Counsel

Jennifer Blanc — Jun 25, 2026

Subject: File No. S7-2026-15 From: Jennifer Blanc Do not change to semi-annual reporting. Keep quarterly reporting.

Jennifer Lamberth The Motley Fool Community; Individual Retail Investor — Jun 25, 2026

Subject: File No. S7-2026-15 From: Jennifer Lamberth I am submitting this comment as an individual retail investor and member of The Motley Fool Community. I respectfully oppose the proposed rule that would allow public companies to replace quarterly reporting with semiannual reporting. As an individual investor, timely and consistent access to information is essential. Public companies continue to make strategic, operational, and financial decisions every day. Receiving official updates only twice a year would reduce transparency and make it more difficult for investors to evaluate management performance, monitor risks, and make informed investment decisions. I regularly listen to quarterly earnings calls because I want to stay well informed about the companies

I own. Those calls provide valuable context that goes beyond financial statements. They allow investors to hear management explain strategy, discuss risks, answer difficult questions from analysts, and communicate their vision for the future. Reducing official reporting from four times a year to two would significantly reduce opportunities for investors like me to stay informed. While I understand the desire to reduce compliance costs and administrative burdens, I do not believe reducing the flow of information to investors is the right solution. Advances in technology, automation, and artificial intelligence have made preparing and distributing disclosures more efficient than in prior decades. The benefits of maintaining transparent capital markets outweigh the potential cost savings of less frequent reporting. I also question whether companies would truly save money over the long term. If a company chooses to reduce communication with its shareholders in the name of cutting costs, it risks reducing investor confidence. Some institutional and retail investors may decide that the reduced transparency no longer justifies the investment. Any savings from filing fewer reports could easily be outweighed by a higher cost of capital, lower investor demand, or increased stock price volatility. I also question whether semiannual reporting would reduce short-term market behavior. Investor reactions are driven by uncertainty and material events, not simply by the existence of quarterly reports. Delaying official disclosures may instead increase uncertainty, contribute to larger information gaps, and lead to larger price swings when reports are finally released. Quarterly reporting has been an important part of investor protection and market transparency for decades. It promotes accountability, supports efficient price discovery, and helps ensure that all investors, especially individual investors without access to private research resources, have regular access to material information. For these reasons, I respectfully urge the Commission not to adopt the proposed optional semiannual reporting framework. Thank you for considering my comments.

Jennifer Roberts — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jennifer Roberts I am opposed to this proposed changes for several reasons. The primary one being that it will be a step backward for the individual investor as it results in less public information, less often. Insiders and analysts firms will still be receiving information, this just cuts out the individual investor. It will also likely result in more volatility when reports are issued due to the surprises that are likely to occur. I've read the theory that it will save money for small public businesses since they won't have to report as often. Well, tough...they knew what they were getting into when they went public, it should be built into their costs to do this and they are definitely doing internal reporting more frequently that quarterly so they won't be saving too much by not conducting public quarterly reporting. Please do not pass this regulation. Thank you

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Jenny Russell — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jenny Russell I am very concerned about reducing required reporting by publicly traded companies. Already, there are too many opportunities to manipulate the market and stock prices. Reducing the amount and frequency of information will harm small investors like me. Please do not change the current reporting rules.

Jesse Smith Fulia Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jesse Smith Fulia I'm writing to ask that you not change the rules so that companies only need to report two times a year. In the interest of transparency individual investor interests, more oversight and information is better than less.

Jim Fellows None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jim Fellows I am disappointed and quite surprised to be writing the SEC on the topic of quarterly reporting. It would seem it is your job to enforce quarterly reporting, but here you are trying to remove it. This, as you must know, can only destroy investor confidence, confidence in the SEC, and thoroughly undermine the very concept of publicly owned companies. I have to wonder what would motivate you to proceed down this path. Jim Fellows

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Jo White retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jo White Reporting should be no less than quarterly. Even monthly should not be out of the question. A company can go bottom up pretty fast. If they don't report but 2 times a year, the investor doesn't have enough info to make valid decisions quickly.

JoAnn Wozniak — Jun 25, 2026
Subject: File No. S7-2026-15 From: JoAnn Wozniak Information, early and often, is essential to democracy.

Joe Kenty — Jun 25, 2026
Subject: File No. S7-2026-15 From: joe KENTY This is another example of withholding information from individual investors to favor corporations, the rich, and the well connected. I am retired, and my finances depend more on my investments than Social Security. Timely information is key to my success as an investor, so please, KEEP QUARTERLY REPORTING

Johanna Ingabire Employee, The Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Johanna Ingabire I write as an individual investor and as an employee of The Motley Fool, an investment advisory firm, to oppose the proposed amendments in File No. S7-2026-15 that would permit public companies to substitute semiannual reporting for quarterly reporting. In both roles I rely on timely, frequent financial disclosure, and I see firsthand how much ordinary investors depend on it. Cutting the frequency of interim reporting in half would widen the information gap between corporate insiders and the investing public, leaving people to make decisions on data that could be more than six months old. Quarterly reporting is a cornerstone of market transparency. It surfaces deteriorating performance, accounting irregularities, and emerging risks before they compound, and it gives every investor, not just institutions with private access to management, a timely and level basis for valuing securities. Allowing some companies to report twice a year while others continue reporting four times a year would also undermine comparability across issuers, making it harder for analysts and individual investors alike to evaluate companies on equal footing. The asserted benefits of reduced compliance cost and less management distraction are modest and accrue mainly to issuers, while the cost in lost transparency falls squarely on investors and on the integrity of our capital markets. I respectfully urge the Commission to preserve the existing quarterly reporting requirement and to reject the optional semiannual framework. Thank you for your attention.

John Baist — Jun 25, 2026
Subject: File No. S7-2026-15 From: John Baist Please do not allow organizations to reduce their reporting to 2x/year. As stakeholders, transparency is critical and quarterly reporting must stay in place.

John H. Kolb The Motley Fool Community. — Jun 25, 2026
Subject: File No. S7-2026-15 From: John H. Kolb As a do it myself, individual investor, I need more transparency, not less, from the public companies I have or am considering investing in.

John Kruciak — Jun 25, 2026
Subject: File No. S7-2026-15 From: John Kruciak We allready tried the only twice a year reporting and it was a total lost to the average investor, keep it qtrly.

John Plant — Jun 25, 2026
Subject: File No. S7-2026-15 From: John Plant Less frequent information leads to bigger shocks and bigger corrections. The proposal for semiannual reporting should therefore be discarded, particularly in light of the unprecedented geopolitical instability that the world finds itself in.

John Roberts — Jun 25, 2026
Subject: File No. S7-2026-15 From: John Roberts This is John Roberts iChicago and I totally against moving away from quarterly reportly to the SEC. The quarterly reportly has brought stability to the marketplace over the years and keep corporations from going unchecked. It has enabled regulators and investors alike to spot companies that may have problems happening within their respective company. We need quarterly reports.

Jon Burgon Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jon Burgon Ridiculous idea to go down to only two annual shareholders reports. Keep it at four

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Jon S — Jun 25, 2026
Subject: File No. S7-2026-15 From: Jon S I do NOT think that allowing companies to report 2x/year is a good idea. It will lead to more insider gains and more losses for the average person. More information is better for the people.

Joseph Kalgren — Jun 25, 2026
Subject: File No. S7-2026-15 From: Joseph Kalgren Keep quarterly reporting in place. Semi-annual reporting will just result in less transparency, which will only increase uncertainty. Under the guise of

cost-cutting, which may not be significant, this reduction in more frequent information could potentially mean greater volatility. Eliminating quarterly reports won't make anyone more patient with a company's status, just less informed about it.

Joseph Valrose — Jun 25, 2026
Subject: File No. S7-2026-15 From: Joseph Valrose Strike down proposal to reduce the number of public company reports from four times to two.

Joyce Tomas — Jun 25, 2026
Subject: File No. S7-2026-15 From: Joyce Tomas We deserve thorough information on equities before investing!!

Julie Audi Educator — Jun 25, 2026
Subject: File No. S7-2026-15 From: Julie Audi My husband and I have worked hard for over 30 years to provide both for our family and our finacial security in the future. To rob families of their investments they have worked hard for over decades it deceitful and be unlawful. Finacial must remain quarterly as it has always been. To do otherwise would be actually ROBBING American citizens!!

Julie Conti — Jun 25, 2026
Subject: File No. S7-2026-15 From: Julie Conti I could not agree more with the statement below this message as much of my retirement are in stocks and mutual funds. Changing the requirement of quarterly reporting is designed to only advantage insider trading, a practice that must end TODAY! We have had enough fraud and deception as each year regulations are rolled back to the benefited of corporate America. My votes and donations will only be given to the political candidates who support this position A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

Julie Masters retired — Jun 25, 2026

Subject: File No. S7-2026-15 From: Julie Masters The SEC should not drop requirements for quarterly reporting. Already the lessened regulations allowing the SpaceX IPO have made the market more opaque and allowed the richest man and his ilk to get away with raising money they should not be entitled to, by having the company included in indexes without vetting. This would be another blow to private investors' ability to know what's happening to their investments. Thank you, Julie Masters Retired

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Justin Quimby — Jun 25, 2026
Subject: File No. S7-2026-15 From: Justin Quimby I strongly opposed reducing the number of public-company reports from four times a year to just two. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This is bad for individual investors.

Karen Gee The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Karen Gee As an investor, it's very important to me that I receive transparent reporting from the companies in which I participate as an owner. Reducing reporting requirements from four times a year to just two times doesn't provide the information I need to make decisions about my ownership. This is particularly important in these times when political forces can cause significant market fluctuations at any time. Reporting just two times a year creates too big a time gap that doesn't give me indicators about a company's performance trends. I have worked too hard for the money I invest, and I don't want a politically motivated proposal to place my investment decisions at risk. There is too much at stake for the American investor, and we shouldn't pay the price so corporations can have more convenience in reporting their financial positions. I strongly oppose the Semiannual Reporting rule that is proposed to the SEC.

Karen R Hill The Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Karen R Hill So, the company I am investing $10,000 only has to tell me twice a year how they are doing? I need those quarterly reports so I can tell how my investments are doing. Thanks, Karen

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Karen Trumbo — Jun 25, 2026
Subject: File No. S7-2026-15 From: Karen Trumbo My husband and I are retired and we depend on our investments to support our household for the remainder of our lives. Quarterly reporting of companies finances is important to ensure we and our stock fund owners are making investments decisions based on the most current information possible to reduce our risk.

Kathleen Vega We want quarterly reports — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kathleen Vega Quarterly reports are necessary if I'm going to keep my funds in the stock market, etc.

Kathryn J Ricchio N/A — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kathryn J Ricchio Comment attached

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Kay Cortazzo — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kay Cortazzo As a senior I need quarterly reports to keep abreast of my financial status. Tv, stock exchange and media do not cut it. I want to see it on paper. As should all seniors. Thanking you for your attention. KC

KD of AZ — Jun 25, 2026
Subject: File No. S7-2026-15 From: KD of AZ This is a terrible idea, and at a time when maintaining a quarterly cycle is cheaper and easier than ever, as well as more critical than it has ever been for investors to know how and where their investments are being spent. Reducing the frequency of reporting benefits no one who is honest, and only serves the interests of predators and those who seek to hide from accountability or who do not want to represent the interests of their investors. This proposal to reduce reporting to shareholders and investors makes no sense. Quarterly reporting is the absolute longest period that should be permitted. High quality decisions cannot be made on the basis of less frequent updates, and reducing the availability of up-to-date information to investors only serves to incentivize insider trading and fraud, which harms not only investors of a company, but of the market over all, and all publicly traded organizations impacted by this change. It will be a disaster for the market and for all honest investors.

Kee Haspel Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kee Haspel I oppose SEC Rule S7-2026-15. It seems like a very bad idea for me, an investor, AND for businesses. More transparency through quarterly reporting builds and maintains investor trust in businesses, which is good for market health and good for those companies. Slower investment activity due to the extra wait-time of a semi annual report is bad for businesses and the market. If a company is doing well or is in trouble, I want to know sooner than later. Keep the mandated reporting quarterly!

Kelly Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kelly Reporting twice a year from company's I have a significant amount of money invested in, is NOT acceptable and reduces accountability! I do NOT agree with the SEC's proposal and companies should continue providing quarterly reports. PERIOD.

Kerri Dyer AICPA — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kerri Dyer More reporting, not less. 4 times a year is not too much.

Kim Muir — Jun 25, 2026
Subject: S7-2026-15 Comment From: Kim Muir Affiliation: Jun. 25, 2026 My name is Kimberlee Muir,

I am retired after working for the state of Utah for 35 years. I'm a lucky one, I got a pension when I retired. And the inheritance that I have invested. If companies are allowed to keep their finances secret for 6 months that could damage my Financial investments. Because I would not be privy to their financials for 6 months. A lot can happen in that short period of time. We are a small business owners, our family and I know how hard it is. Thank you did your time.

Kristian Walesby Trader — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kristian Walesby Please keep at four times per year. Thank you

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Kurt Low — Jun 25, 2026
Subject: File No. S7-2026-15 From: Kurt Low US individual investors are the pulse of the country's economy, as the SEC and Treasury Department are well aware. Please stand by the standards that require as much transparency as possible with respect to company reports and norms, including the number of public reports required by the SEC per year. Thank you for your service, and for your thoughtful consideration of this comment.

L. Fielding Retiree, investor and licensed attorney — Jun 25, 2026
Subject: File No. S7-2026-15 From: L. Fielding As an investor and retiree, I rely on the quarterly reporting. Six months is entirely too long a period to wait for information from companies; it adds to the risks of investing in the stock market. Too much can be hidden and obscured during six months. I hope that the SEC doesn't change this rule; it will hurt investors, and, the burden of the rule and the paperwork is nominal and not expensive for companies; the balance of the equities should favor disclosure, transparency, and timeliness to ensure that our stock markets are viable and fair. Thank you for considering this comment.

Laura Eberle — Jun 25, 2026
Subject: My view on Rule S7-2026-15 From: Laura Eberle Affiliation: Jun. 25, 2026 To the Securities and Exchange Commission:
Before any regulation is removed, we need to look at the activities that proceeded it and understand why the regulation was created. In this case it is because corporations are able to hide shady or illegal actions if they are given the chance. As pensions become rare and 401Ks become the norm, traded companies need more transparency rather than less. Millions of people's retirements depend on it.

Laura Friesen Social worker, Esterseals — Jun 25, 2026
Subject: File No. S7-2026-15 From: Laura Friesen I work with non profits but we rely on for profit funds for our retirement and grant money. We go through regular audits and it keeps the trust level for the vulnerable people who depend on us. This idea of less frequent accountability is not a good idea. So much corruption has been reported in the past two years, we need more accountability for every one., not less.

Lawrence Wight — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lawrence Wight As an investor, I prefer more information concerning where I have my investments. At the very least, quarterly reporting is expected. Semi-annual reporting is not sufficient.

Lee R. Foster, Jr. Retired Engineering Technician and Lab Supervisor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lee R. Foster, Jr. I think it is extremely important that they DO reduce reporting to twice per year. Company leadership should be focusing on the running the company instead of worrying about these reports every 3 months! The American people have become way too short-sided and they really need to start doing more long term investing in great companies. You know, the way Warren did it! I also believe that if they are going to do this, then stronger penalties should be given to those companies who are found to give misleading information, so that the semi-annual reports are more reliable.

Leonard Olijar — Jun 25, 2026
Subject: File No. S7-2026-15 From: Leonard Olijar As an active investor for over 50 years, I have never heard of a proposal that was less investor friendly than this. This will make it harder for investors to understand the operating environment of the companies that they own or are interested in investing. The US stock market is the envy of the world and this proposal significantly reduces transparency. As the former CFO of a billion dollar company, I readily acknowledge it was a challenge for us, but the disciple it required and information it provided was essential to an efficient company and stock market. Don't try to fix was isn't broken.

Leslie A Pratt None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Leslie A Pratt I have no affiliation with any corporations except as a private investor with a brokerage firm. I DO NOT favor reporting on a six month basis as opposed to quarterly. It seems to me that a quarterly reporting allows more flexibility and investor reaction to market conditions. A longer period would give corporations more time to manufacture solutions when they screwed up, switch money around to hide mistakes, and assure more money ends up with the corporations and their cadre than investor opportunity. It reeks of boardrooms who don't care about investor money or returns, just pocket padding. I also think mistrust will grow. I don't trust much now, but it will be less if this is adopted. Just my opinion.

Lewis Goldstein Founder & CEO Pennybacker Labs — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lewis Goldstein To the Commissioners, I am writing to strongly oppose the proposal to reduce public company reporting requirements from quarterly to semiannual. This shift is a direct assault on market transparency and undermines the fundamental rights of individual investors. Investing is ownership. Owners deserve a continuous, clear window into the businesses they fund. By moving to semiannual reporting, the SEC is effectively endorsing an information blackout that will: Increase Market Volatility: Less frequent reporting does not encourage long-term thinking; it simply hides operational failures and successes for longer. This inevitably leads to larger, more disruptive market shocks when delayed information is finally released. Create Information Asymmetry: In the digital age, companies possess more tools than ever to report

efficiently. Reducing the cadence is not a "cost-saving" measure; it is a retreat from the standards of accountability that keep our markets fair. Weaken Owner Oversight: Business happens every day. Keeping investors in the dark for six months at a time creates a dangerous disconnect between management and shareholders, leaving individual investors at a permanent disadvantage. Twenty-six years ago, the SEC set a global standard for transparency with Regulation Fair Disclosure. This proposal would dismantle that legacy. I urge the Commission to reject this regression and prioritize the rights of owners by maintaining the quarterly reporting standard. Respectfully, Lew Goldstein

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Lisa Morin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lisa Morin When is the corruption coop going to stop? Safety against fraud needs to stay in place and people need to be held accountable if they are fraudulent.

Lisa Nagy — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lisa Nagy I request that the SEC maintain the quarterly requirement for companies in place preserving the Regulation Fair Disclosure (Reg FD). Reducing the reporting to only 2 times per year will limit the transparency required by individual investors such as myself to maintain confidence that companies are presenting the most timely and accurate information about their company results and earnings reports. Please accept my statement as opposing semiannual reporting. Thank you.

Louis Auletta Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Louis Auletta Good Day, As a stock market investor of 50 years, I rely heavily on the quarterly communications from the entities I invest in. The proposed rule to change reporting to semi-annually is an affront to those of us who rely on timely reporting each quarter. Please note my strong disapproval of this new plan. Best Regards, Louis Auletta

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Lynne Clark — Jun 25, 2026
Subject: File No. S7-2026-15 From: Lynne Clark Transparency helps keep people honest.

Malcolm Brodie — Jun 25, 2026
Subject: File No. S7-2026-15 From: Malcolm Brodie If costs are such a big deal perhaps companies should reduce the CEOs salary package amounts to cover the extra 2 reports. A lot can happen in 6 months, investors need all the information they can get in this difficult time.

Marco Lange — Jun 25, 2026
Subject: File No. S7-2026-15 From: Marco Lange Reducing the number of reports per year leads to a lack of transparency to the detriment of shareholders.

Marilyn Williams — Jun 25, 2026
Subject: File No. S7-2026-15 From: Marilyn Williams We need more frequent reporting and more transparency, NOT LESS!

Mark Fleet Private Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mark Fleet I believe that corporate financial reporting should continue to be required on a quarterly basis. The current economy moves quickly, and businesses must adapt quickly to the changing environment. Quarterly reporting is necessary for owners/investors to remain informed regarding the current state of their investments. I believe that the current rule should remain in place. Best, Mark R. Fleet

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Mark OBrien — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mark OBrien Chipping away at regulations that were put into place since the 08-09 financial crisis is bad enough. Doing away with quarterly reports will set up another Enron accounting fraud that will negatively impact everyone's financial stability

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mark stevens none — Jun 25, 2026
Subject: File No. S7-2026-15 From: mark stevens i think this is a bad idea and wish to record that the period should not be reduced. many thanks

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Marla Yonamine None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Marla Yonamine Quarterly reports are necessary to keep companies accountable. Please adhere to that policy. Thank you.

Martin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Martin I think there should be monthly reporting, as corps already do this in house, taking away 1/2 of the reporting would definitely hurt the small/individual investors who rely on the most current information. Please do not change the quarterly reporting information.

Martin McGratb — Jun 25, 2026
Subject: File No. S7-2026-15 From: Martin McGratb The rule for semiannual reporting is an important way for not only the professional market, but more importantly the consumer market to measure the market and make decisions. We have witnessed over the many decades, decisions that have lead to great market catastrophes. The savings and loan issue of the 1980's, the internet bubble of the late 90's, the inexcusable and criminal actions that lead to 2008. This, coupled with the over valuation of spacex as well as overvaluation of the entire Ai market will lead to another bubble and crash. This is also stripping away one of the most important parts, accountability. This is a move to keep hidden information from those it affects greatest, the average consumer market trader. It is important, if we are going to enforce laws that govern how companies operate and trade that the

most simple and, honestly not that demanding of reporting continue so that, every investor have a clear indicator of what they are investing in. while semiannual reporting only gives a small picture, taken over time and amongst peers in category it gives a more nuanced understanding of performance, risk and growth. Semiannual reporting should not end at all.

Marvin Lambert — Jun 25, 2026
Subject: File No. S7-2026-15 From: Marvin Lambert Please keep the laws in place as they are now. No changes.

Mary Campbell — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mary Campbell As a regular investor, which makes me also part owner of a company, I want regular updates as to its financials. Less transparency is not a good idea. Is it better NOT to know what your kids are up to or to get regular health checkups? Do not dial back reporting requirements - these came in the face of ponzi schemes and fraud and are designed for everyone's protection.

Mary DePaull Concerned Citizen — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mary DePaull I am against allowing SEC filings only twice yearly. We need to keep companies accountable and one way to do that is to keep filings at their quarterly level. This is VERY important to me and like minded citizens. DO NOT change this!

Mary Ustas — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mary Ustas Please do not change quarterly reporting. And definitely do not change to only two. Thank you!

Mathieu D. White — Jun 25, 2026
Subject: S7-2026-15 Comments From: Mathieu D. White Affiliation: Jun. 25, 2026 SEC,

As a young professional, investing is how my wife and I prepare for the future alongside the more typical 401k. Without quarterly reporting, people like us are less informed about the health of the companies we invest in, and have elevated risk exposure in the market that larger shareholders and insiders don’t.

Please keep quarterly reporting to protect the everyday Americans investing in companies we believe in!

Regards,
Mathieu D. White
Architectural Project Manager

Matthew Rappaport — Jun 25, 2026
Subject: File No. S7-2026-15 From: Matthew Rappaport Paraphrased from the Motley Fool Stock Advisor: producing fewer reports is unlikely to reduce costs in an age of AI and efficient disclosure tools. And short-termism arises from how people react to information and how incentives are structured - not the information itself. Less information won't change this behavior. Taking reports away makes folks less informed and makes businesses less transparent, which increases uncertainty, as well as volatility, when information finally is reported. Surprises are likely to be bigger, reactions sharper, etc.

Mekonnen Kelly The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mekonnen Kelly Good Evening, This proposal to reduce the number of public company reports will not benefit those of us who have invested and purchased the shares of these companies, as we would then become less informed about the companies' health, prospects and intentions. In fact it would almost be akin to slipping money beneath a closed door without possessing the full extent as to what is happening inside that room. I, as an investor, am against this proposal. Kind Regards, Mekonnen Kelly

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Michael Foley Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Michael Foley Not in favor of reducing the financial reporting period to twice a year. Investors need more frequent reporting, not less.

Michael O'Boyle — Jun 25, 2026
Subject: File No. S7-2026-15 From: Michael O'Boyle At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

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michael patterson — Jun 25, 2026
Subject: File No. S7-2026-15 From: michael patterson Semi-annual reporting is not in the best interest of the individual investor. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. No Way!!!!

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michael r ferenz jr None — Jun 25, 2026
Subject: File No. S7-2026-15 From: michael r ferenz jr Allowing companies to report only twice a year makes a PUBLIC company hide from those who invest in them. As an investor, I NEED to know what my companies are doing and how well they're doing. I need to know if management is doing their job or syphoning off value for their own good and not the good of the people who OWN the company.

Michael Smith Principal, Michael Smith Consulting — Jun 25, 2026
Subject: File No. S7-2026-15 From: Michael Smith I favor the 6-month reporting rule. That seems often enough to keep the public informed. Quarterly reporting burns more resources and creates pressure on management to focus on short term results instead of the longer term "big picture". I think business and investors will be served better by a 6-month rule.

Michelle Riehl — Jun 25, 2026
Subject: File No. S7-2026-15 From: Michelle Riehl As a stock holder I take the time to vote on every action I am invited to. I read all of the quarterly reports and am up to date on any new products coming out from the companies I hold, and large leadership changes they are making and just the general public perception of them in the media. Less reports means less up to date information. This could not only have a negative effect on the volatility of the market but would encourage me to hold less potentially volatile stocks since I would have less forewarning of upcoming risks. As an investor I feel that less reports are detrimental to the market itself and my personal ability to make informed decisions. Thank you for taking the time to read this.

Mick jensen — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mick jensen Why this matters to me is that this just seems to represent the equality gap in the information gap. Publicly traded means public information

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Mike Surel — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mike Surel I strongly believe that the US financial markets are some of the most trusted financial markets in the world. A big part of that trust is based on the transparency provided by US companies in their financial reporting. Quarterly reporting is a big part of that transparency. I have been around long enough to remember the fight to get Regulation FD passed to help level the playing field for individual investors. I believe that adopting semi-annual reporting would be a big step in the wrong direction, providing less transparency and information to all investors. Please keep the quarterly reporting requirement. Thank you.

Mirek Towster — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mirek Towster To allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. If I owned a business and got updates from my managers only twice a year. I'd just know far less about how it was doing. That's effectively what's being proposed here. It would still run every day. Companies would continue operating every day. Products will be

launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. All that would NOT be better and I am against the proposed Semiannual Reporting rule! Thank you for the opportunity to comment.

MM Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: MM I oppose any changes to the quarterly reporting requirement that is currently in place. Less reporting for CEO's to own their activities and performance means more risk for the investors. I am one of those investors, and I manage some of my own assets, and have others managed by brokerage houses. I want the all the people who help manage my assets to have frequent (quarterly) updates on what is going on inside a company in order to make more timely decisions and reduce my risk. Thank you.

Mohammed V Rahaman (individual) None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Mohammed V Rahaman (individual) Giving publicly traded companies an option of quarterly or semi-annual financial filings will cause harm to the investors as the investors will be blind for full 6 months on the business performance and P/L numbers. PLEASE DO NOT CHANGE THE STATUS QUO. publicly traded companies must file paperwork every quarter.

Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community As a private investor I do not support this new proposal by the SEC.

Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Nothing positive can result from this proposed change. Rather, the only result will be diminished accountability and an increase in insider trading.

Motley fool community Stock holder — Jun 25, 2026
Subject: File No. S7-2026-15 From: Motley fool community Support the effort to keep companies reporting quarterly.

MUCHMORE none — Jun 25, 2026
Subject: File No. S7-2026-15 From: MUCHMORE I am against the proposal to reduce the number of public-company reports from four times a year to just two.

Nancy McGahey — Jun 25, 2026
Subject: File No. S7-2026-15 From: Nancy McGahey Cutting reporting time in half is not a good idea for investors. How would parents feel if schools decided to change the report card reporting to twice a year. And take away progress report? Why would you want to give investors a headache after previous scandals? Do you not care about our lives and our retirement? Do you not care about protecting our investments? Keep the quarterly reporting to protect us.

Nancy Niemela — Jun 25, 2026
Subject: File No. S7-2026-15 From: Nancy Niemela Changing reporting to Semi Annual from Quarterly will be harmful to all investors, in particular retirees who rely on the information to maintain their portfolios. The more information that is available, and the more frequently that information is available, will protect all investors with little or no harm to the corporations submitting the information.

Natasha Kimmins — Jun 25, 2026
Subject: File No. S7-2026-15 From: Natasha Kimmins As a shareholder in a public company I am also an owner. More transparency, not less, is needed to protect my investments. I am completely opposed to the semi-annual reporting rule. I spent my career working in the C-suites of investment firms doing M&A and private equity and saw first hand how quickly a company's financial condition can change. To force a shareholder (and bond holder) to wait every six months for updates on how the company is doing, particularly if struggling or hit a rough patch, has the potential to cause tremendous damage to not only individual investors but those that invest through mutual funds and retirement plans as well. Conversely, if the firm has really good news to report, sitting on it for months increases the chances of insider trading, thus cheating the other shareholders and other investors from fully participating in the bonanza. Further, in cases of executive malfeasance, the lack of timely reporting simply gives more time for the bad actor(s) to carry on. Executives may whine about the "burdensome" reporting requirements but that is what the company agreed to when it decided to sell shares to the public. To change the reporting requirements is a grave disservice to the public at large and should not be permitted under any circumstances. The potential financial losses greatly outweigh any perceived benefit by reducing the frequency of reporting requirements Tell these whiners who are pushing for this change to suck it up and report quarterly. If they don't like it, buy out my shares and take the company private if they don't want to be transparent about what is going on in the firm.

Niall Buckley The Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Niall Buckley Please retain the current reporting requirements. AI allows for rapid preparation of reports. Individual investors need to be informed every quarter.

Nicki Childress The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Nicki Childress As an investor putting hard-earned money into public companies, I rely on and deserve regular quarterly financial information. Transitioning to semiannual reports will severely reduce transparency and increase market uncertainty. With longer gaps between official updates, business developments are likely to result in larger surprises,

ultimately causing greater stock volatility and higher risks for everyday shareholders.

None — Jun 25, 2026
Subject: File No. S7-2026-15 From: None There changing the rules because they just want to cheat the public more. It must be a fucking trumpy dumpy thing!! Gangsters

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P. A. Van Etten — Jun 25, 2026
Subject: File No. S7-2026-15 From: P. A. Van Etten Quarterly at least. Less would be irresponsible of you.

Pat Blackman — Jun 25, 2026
Subject: File No. S7-2026-15 From: Pat Blackman I need the quarterly reports, to be able to keep track of and balance my investments. And we all need the companies to be held accountable every quarter.

Pat Whiteman N/A — Jun 25, 2026
Subject: File No. S7-2026-15 From: Pat Whiteman I am completely against reducing reporting periods. Four times a year is not too burdensome and as an investor I need quarterly reporting information to make informed decisions. I also believe that companies create quarterly data for internal use anyway so I don’t see that reducing public reporting requirements will actually save much time or money for companies.

Patrice — Jun 25, 2026
Subject: File No. S7-2026-15 From: Patrice I believe stock investors should receive quarterly reports from companies in which they invest.

Patrick Heidal individual retired investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Patrick Heidal Please do not revise the company reporting requirements from quarterly. I rely on the timely information to make decision on how a business is performing. As an investor in public companies, less information is not helpful. I've concerned with the degradation of rules and practices adversely affecting the US stock market reputation as a place to invest. The public needs to be able to rely on timely, accurate information. Thank you, Pat Heidal

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Paul F. Healy — Jun 25, 2026
Subject: File No. S7-2026-15 From: Paul F. Healy My name is Paul Healy, 154 Greenwood Avenue, Wyncote, PA. I am a retail investor who is three years from retirement and who relies on quarterly reports to make critical decisions regarding my retirement savings. It is imperative that quarterly reporting be maintained. Thank you.

Paul Greguoli — Jun 25, 2026
Subject: File No. S7-2026-15 From: Paul Greguoli I am happy hearing from my company investments every quarter. I feel it keeps me better informed and more attuned as to where the company maybe headed.

PAUL HANLEY — Jun 25, 2026
Subject: File No. S7-2026-15 From: PAUL HANLEY This greatly benefits the wealthy who are the more informed than the average investors. When less information is provided to the retail investor, then it's the wealthy that ultimately take advantage and become relatively better off than everyone else.

Paul Murray — Jun 25, 2026
Subject: File No. S7-2026-15 From: Paul Murray As an owner in many ASX listed companies i believe that i am more informed to the positive or negatives about the companies i am a part owner of if i get regular quarterly updates about the progress/financials and targets/KPIs. The reports could possibly be brief/scaled down version every second report, however 4 reports minimum is what i believe would be best.

Paul Stocklin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Paul Stocklin I am a single family investor. I want to increase transparency for corporate reporting, not reduce it.

Pauline Lee The Motley Fool Community. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Pauline Lee The proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two, we think is a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. We ask that companies continue providing, at a minimum, quarterly reporting.

Pauline Soehren — Jun 25, 2026
Subject: File No. S7-2026-15 From: Pauline Soehren I do not agree with decreasing reporting requirements for corporations down to only 2 times per year. Investors deserve information more frequently than that regarding businesses they have ownership in. Please keep the current quarterly reporting requirements.

Peter L Boynton — Jun 25, 2026
Subject: File No. S7-2026-15 From: Peter L Boynton I disagree with the proposal to allow companies to reduce the number of public-company reports from four times a year to just two. Investors deserve regular, transparent communication from the businesses they own shares of. Reducing reporting requirements weakens the connection between companies and their owners. I have considered the arguments, such as cost reduction and others, and do not believe they outweigh the benefit of maintaining quartlerly reporting. Please do NOT proceed with this proposal.

Phil Blanchard PBC Consulting, LLC — Jun 25, 2026
Subject: File No. S7-2026-15 From: Phil Blanchard A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. It's a serious mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Philip Borlin None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Philip Borlin I am a long term retail investor and I rely on experts to provide me with quality information about stocks I own or am considering buying. As a long term investor I am interested in the leaders of the company and their strategy and I am specifically less interested in quants. If we were to reduce reporting to twice a year, the analysts that I rely on would have less access to information and my buy/sell analysis which comes quarterly would come twice a year. This would double my chances at missing a signal I am relying on.

Pok Lee — Jun 25, 2026
Subject: File No. S7-2026-15 From: Pok Lee Oppose

Randall Shucart Independent Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Randall Shucart I am opposed to reduced company reporting. This would lead to less visibility of important information investors need to make informed decisions.

Randy Unger Motley fool community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Randy Unger As an investor and trader in the financial markets I

strongly oppose changing the existing reporting rules which requires all companies to report quarterly. Too much can happen in a six month period and this could ultimately hurt investors with the lack of transparency quarterly reports offer. The current system is not broke so please don't try to fix it by changing these requirements. Thank you

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Ray McGinley The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ray McGinley Please retain the status quo

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Rebecca Peak — Jun 25, 2026
Subject: S7-2026-15 Comment From: Rebecca Peak Affiliation: Jun. 25, 2026 I am writing to ask the SEC to put the needs of ordinary investors like me first. Do not change reporting of financial results by publicly traded companies from quarterly to semi-annual because it is bad trade for us. First, as an ordinary investor I rely on quarterly information to make investment decisions. Second, not providing quarterly reports to ordinary investors creates an unfair advantage for corporate insiders. Third, ordinary investors will not see cost savings from this change, and cost savings these companies and their executives will see will from fewer public filings will be modest legal and accounting fees because regardless of financial reporting requirements these companies still have to keep their books and brief their board. Again, this change would be a bad trade for ordinary investors, so please don't finalize this proposed rule.

Sincerely,

Rebecca Peak

Rebecca Poh Pastor, Waymaker Christian Church — Jun 25, 2026
Subject: File No. S7-2026-15 From: Rebecca Poh Rebecca Poh, pastor. It is important to have fiscal accountability. Financial reporting helps to prevent bigger problems.

Rhonda Accordino Retired Teacher — Jun 25, 2026
Subject: File No. S7-2026-15 From: Rhonda Accordino I am respectfully asking for your office to keep the quarterly reporting requirements. I am a retired teacher. The COLA that was promised when I began my teaching career has been suspended and has not been returned. It is imperative that I have current information to make decisions in order to maintain my standard of living. I urge you to protect the citizens who rely on this information.

Rhonda Griffin Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Rhonda Griffin Semi-annual reporting will cause great reduction in transparency and reduce investment income to the American public. This was unsuccessful between 1955-1970. Please do not ignore history. Please support the American people and not just investment corporations.

Rich Lamb — Jun 25, 2026
Subject: S7-2026-15 Comments From: Rich Lamb Affiliation: Jun. 25, 2026 Please keep reporting on a quarterly basis. The stock market has been performed well in recent history. I have a lot of money saved in 401K which is invested in the stock market. Rich Lamb. Delta Air Lines pilot instructor.

Richard A Wilson — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard A Wilson I believe the current quarterly reporting requirement should be retained.

Richard Bock The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard Bock I am opposed to a proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Less information rarely creates better-informed owners.

Richard Contier — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard Contier I respectfully request that any requirements to reduce the number of public-company reports from four times a year to just two be rejected and voted against.

Richard J Rassel — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard J Rassel I do not support the reduction of reporting from 4 times a year to 2 times a year as the reduction will increase uncertainty on company risks, and increase volatility in market responses. This concern is aligned with the The Motley Fool Community of individual investors that are actively engaged in understanding market conditions and individual company performance as investors with ownership in the companies we invest.

Richard Martin — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard Martin I am not in favor of loosening the financial reporting requirements for public companies. I believe that transparency in business is essential to ownership and as such, reducing the number of required reports from 4 to two annually, would adversely affect this relationship between company and owners. Please do not allow this change. Respectfully, Richard Martin

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Richard Steele DVM None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richard Steele DVM I oppose the transition to twice yearly reporting by companies to stockholders. It reduces transparency and increases uncertainty.

Richmond Musicians' Association American Federation of Musicians — Jun 25, 2026
Subject: File No. S7-2026-15 From: Richmond Musicians' Association Please retain the current quarterly financial reporting requirements. Do not let financial institutions and corporations get away with bi-annual reporting because that is not in the best interest of the shareholders, the public and the common good.

Rita Giovinazzo — Jun 25, 2026
Subject: File No. S7-2026-15 From: Rita Giovinazzo I am writing to comment on File No. S7-2026-15, the proposal to move public companies from quarterly to semiannual reporting. I am a retail investor who joined The Motley Fool many years ago. I owe my investing success and greater understanding of the 10-Q to The Motley Fool. Quarterly financial statements provide retail investors like me, who own shares in publicly traded companies, with the information necessary to make informed investment decisions. Institutional investors have access to this information through data sources, and other professional associations inaccessible to retail investors. Institutional investors have an abundance of information, and retail investors have the 10-Q. Quarterly reporting protects retail investors. Semi-annual reporting doubles the information gap between institutional and retail investors. The information gap is where uncertainty, volatility and mistrust grow. There are no signs anywhere that quarterly reporting is hurting publicly traded companies. Do not create a problem where one doesn’t exist. Retail investors deserve better.

Robert Birds — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert Birds As a private investor I object to reducing the reporting frequency for companies. Saying it will reduce costs is very weak as all companies will be producing monthly management accounts regardless and with the advent of AI creating suitable external reports will be simple. Of course management will still want to add their spin but I think in general I prefer open accountability and reduced reporting is not going to achieve that.

Robert Boyle Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert Boyle If the system allows for semi reporting then I will simple pull my monies out of the ones that can’t report quarterly. I know what can happen with value in 4 months anyone remember 2008?

Robert Erdman Individual Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert Erdman Subject: Comment Opposing File No. S7-2026-15, Semiannual Reporting To the Securities and Exchange Commission: I am writing to oppose File No. S7-2026-15, the Commission’s proposal to permit public companies to move from quarterly reporting to semiannual reporting. At its heart, investing is ownership. When investors own shares of a public company, they own a piece of that business. Owners deserve regular, transparent communication from the companies they own. Reducing the number of required periodic reports would weaken the connection between companies and their owners, particularly ordinary retail investors who rely heavily on public filings. The current system requires annual reporting on Form 10-K and quarterly reporting on Form 10-Q. The SEC’s proposal would permit companies to file a

new Form 10-S semiannually instead of filing quarterly reports, with comments on the proposal due July 6, 2026. The Commission describes this as an optional framework, but if adopted, it would still reduce the baseline level of timely public information available in the market. I believe that is a mistake. Some argue that fewer reports would reduce costs. That claim should be viewed skeptically. In an age of artificial intelligence, automation, improved accounting systems, structured data, and increasingly efficient disclosure tools, it should be getting easier — not harder — for reporting companies to prepare accurate, timely filings. The Commission should be asking how technology can make public disclosure better, faster, and more useful, not how to reduce the number of times public companies must communicate with their owners. Others argue that quarterly reporting encourages short-term thinking. But short-termism comes from how market participants react to information, not from the existence of the information itself. Taking away reports does not make investors more patient or managers more long-term oriented. It simply makes everyone less informed. Less information rarely creates better-informed owners. Imagine owning a private business and being told that the managers will update you only twice a year. The business would still operate every day. Products would still be launched. Customers would still be won and lost. Costs would still rise and fall. Strategies would still succeed or fail. Risks would still emerge. You would simply know far less about what was happening. That is effectively what this proposal would allow in the public markets. Public companies do not stop changing between semiannual reports. Revenues, margins, debt levels, cash flow, customer demand, competitive conditions, regulatory risks, cybersecurity risks, and business strategy can all change materially within a quarter. Quarterly reporting provides investors with a regular, standardized checkpoint. Reducing that cadence would increase the amount of time during which investors are left to rely on press releases, rumors, selective commentary, analyst interpretation, private meetings, and alternative data. That is especially concerning for retail investors. Large institutional investors may have access to management meetings, expert networks, industry consultants, credit-card data, web-traffic data, satellite data, and other alternative sources of information. Ordinary investors generally do not. For many retail investors, the Form 10-Q is one of the most important tools for understanding a company on equal footing with the rest of the market. Reducing quarterly disclosure would likely widen, not narrow, the information gap between large institutions and individual investors. The proposal could also reduce comparability. If some companies continue to report quarterly while others report semiannually, investors will have a harder time comparing companies within the same industry. Markets work best when investors can compare companies using consistent, timely, standardized information. Optional semiannual reporting would move the market in the opposite direction. Less transparency does not eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be larger, the market reactions sharper, and the volatility greater. Investors may demand a higher risk premium for companies that report less frequently, particularly smaller or more volatile companies. That would not necessarily help capital formation. I recognize that disclosure imposes costs. But the appropriate policy response is to improve the efficiency, quality, and usability of filings — not to reduce the flow of information to investors. The SEC should encourage modern reporting tools, machine-readable disclosures, AI-assisted compliance, better tagging, improved plain-English presentation, and more efficient review processes. These approaches would reduce burden while preserving investor protection. For these reasons, I urge the Commission not to adopt the proposal. Public companies should continue to provide quarterly reports. Investors are owners, and owners deserve regular, transparent, standardized information about the businesses they own. Respectfully submitted, Robert Erdman

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Robert Humphries — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert Humphries I disagree with this proposal. I am a small individual investor who takes a long term view of wealth generation and growth. Corporate transparency is therefore essential to me. A reduction in reporting requirements would reduce

transparency and increase the asymmetry of information between shareholder and management. This would be unlikely to benefit the shareholder and reduced transparency would erode my trust in the governance of the corporations that I invest in or might choose to invest in. In short, I do not trust the motivations of a corporate management class that seeks to tell me less about how they are managing the corporation that I own....albeit in very small part.

Robert Lemmons Stock holder — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert Lemmons I do not agree with changing to semi-annual reporting. It should remain as quarterly reporting.

Robert S Carroll — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robert S Carroll The quarterly reporting made law in 1934 was in response to a real need for corporate reform and to help prevent the financial catastrophe that had occurred at that time from repeating itself. We are now in as great a peril as we were at the end of the 1920s. Corruption and financial instability is just as great or greater as it was just before the 1928 financial crisis and the need for oversight and transparency should increase, not decrease. The requirement for quarterly reporting should remain in place and not be lessened.

Robin Simpson None — Jun 25, 2026
Subject: File No. S7-2026-22 From: Robin Simpson I oppose the change in corporation reporting. There is greater potential for fraud with the lack of transparency if only reporting bi-annually.

Robin Young Gilliam none — Jun 25, 2026
Subject: File No. S7-2026-15 From: Robin Young Gilliam I am an active investor for myself and family, and for clients whom I serve. When deciding when to invest or sell, I want the newest information I can get. Several companies in Europe only report twice a year, and it has made me so grateful that U.S. companies are more forthcoming with their information. Quarterly reporting is the way it should be done. Think of 2020 - should investors have had to wait until July or August to find out exactly what their companies were doing to cope with the crisis, and how well they were doing it? No!

Rodney Ross — Jun 25, 2026
Subject: File No. S7-2026-15 From: Rodney Ross June 24, 2026 Vanessa A. Countryman Secretary U.S. Securities and Exchange Commission 100 F Street NE Washington, DC 20549-1090 Re: File No. S7-2026-15 — Semiannual Reporting Dear Secretary Countryman: I am writing to respectfully oppose the proposal that would allow public companies to elect semiannual reporting in place of quarterly reporting. While I understand the desire to reduce administrative burdens on public companies, I believe this proposal would weaken transparency, reduce accountability, and place many investors—especially individual and smaller investors—at a disadvantage. At its heart, investing is ownership. When investors buy shares of a public company, they are not merely trading symbols on a screen; they are becoming owners of a business. Owners deserve regular, clear, and standardized communication from the companies they help finance. Quarterly reporting helps

maintain that connection. Reducing mandatory reporting from four times a year to two would create longer periods where shareholders are left with less reliable information about the business they own. One major concern is fairness. Large institutional investors often have access to alternative data, private research, management meetings, analyst networks, and sophisticated technology. Smaller investors generally do not. Quarterly reports help level the playing field by giving all investors access to the same standardized financial information at the same time. Moving to semiannual reporting would likely increase the information gap between professional market participants and everyday investors. The proposal also risks weakening market confidence. Public markets depend on trust. Investors are more willing to commit capital when they believe the market is transparent and fair. Less frequent reporting could increase uncertainty, widen information gaps, reduce liquidity, and make investors demand a higher return for taking on greater risk. In practical terms, that could raise the cost of capital for companies—the very opposite of what healthy public markets need. Quarterly reporting also provides discipline. Preparing quarterly financial statements forces management, finance teams, auditors, disclosure committees, and boards to review performance on a regular schedule. That discipline helps identify trends, weaknesses, internal-control issues, accounting concerns, cash-flow problems, and operational risks before they become larger problems. Semiannual reporting may delay the discovery or disclosure of issues that shareholders deserve to know about sooner. There is also a governance concern. Less frequent required reporting creates longer periods where company insiders may know far more than outside shareholders. Even with insider-trading rules in place, the perception that insiders have a longer informational advantage can damage trust. Investors should not have to wonder whether management and insiders are operating with months of information that the public has not yet received. Voluntary disclosure is not an adequate substitute. A company may still choose to issue press releases or hold earnings calls, but voluntary updates are not the same as standardized SEC filings. Press releases can be selective. Earnings calls can emphasize favorable points. Non-GAAP presentations can vary widely. Quarterly Form 10-Q filings provide a consistent framework that allows investors to compare companies, track financial performance, and evaluate management with greater confidence. Supporters of the proposal argue that quarterly reporting encourages short-term thinking. But the better answer is not to reduce transparency. The better answer is to discourage short-term earnings guidance, improve executive-compensation incentives, and encourage companies to communicate long-term strategy more effectively. Long-term investing and regular reporting are not enemies. A company can focus on long-term value while still keeping its owners informed every quarter. Public companies receive a tremendous benefit by accessing public capital markets. In return, they accept a higher standard of transparency. That tradeoff is reasonable and necessary. If a company wants the benefits of public ownership, it should also accept the responsibility of regular public accountability. For these reasons, I respectfully urge the Commission not to adopt the proposed semiannual reporting option. Quarterly reporting should remain the standard for public companies. Investors deserve timely, consistent, and transparent information—not less of it. Respectfully submitted, Rodney Ross Founder & CEO New Mind Holdings Inc Sierra Madre California

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Roger Pierson None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Roger Pierson My vote would be NO on this. Do not reduce the frequency on reports required by corporations. This is a bad idea and I believe would cause great volatility and greater gaps in stock prices.

Ross Basile — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ross Basile Hello, Not only do I not think we should reduce

corporate reporting; but I think it should be done monthly. Americans, including myself, invest in the Stock Market for only one reason, we are giving money to companies based upon their performance. The only reason we do this is based upon information that the companies are forced to report. This is our right as investors and we need timely information. The only reason you are submitting a bill to change this is based upon either lobbyists or insider trading; no normal investing American asked for this. So, vote with Americans and not with lobbyists representing Companies (not investors) and not for yourselves.

Ruben Gordillo Investor — Jun 25, 2026
Subject: File No. S7-2026-15 From: Ruben Gordillo As a share holder, timely information sharing regarding a company's financial status is of the essence in order to make timely and educated financial decisions. Therefore, I STRONGLY OPOSE the semiannual reporting proposition and encourage the continuation of the quarterly reporting or a more frequent reporting if possible. Thank you for your understanding and support. Ruben Gordillo

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S Anderson — Jun 25, 2026
Subject: File No. S7-2026-15 From: S Anderson Dear SEC Commissioners, I am writing as a partner and contributor through investing. I strongly oppose the proposal to allow public companies to reduce financial reporting from quarterly to semiannual. Investing is ownership. Shareholders deserve regular, transparent updates about the businesses they own. Halving the frequency of required reports would weaken the direct connection between companies and their owners, leaving investors with significantly less timely information while companies continue to operate, launch products, win and lose customers, and execute strategies every single day. The argument that fewer reports would meaningfully reduce costs is debatable in an era of AI-powered tools and modern disclosure systems. More importantly, less information does not create better-informed investors or reduce short-termism. It simply increases uncertainty. When information finally arrives, the surprises are likely to be larger, market reactions sharper, and volatility greater. I urge the SEC to preserve the quarterly reporting standard that has served individual investors well and to reject this proposal. Thank you for considering these views. Sincerely, Shannon Anderson

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S. Borsetti Concerned owner of a 401K — Jun 25, 2026
Subject: File No. S7-2026-15 From: S. Borsetti Decreasing the amount of information available to investors is NOT OK. This will give insiders unfair investing advantage, at a time when the economy is already suffering and the wealth gap between ordinary Americans & the ones at the top is extreme. We need more info. We need info that is easier for the average investor to easily understand and use. And we need fair trading. Period. Please do not allow companies to mask their losses and take advantage of small investors who are relying on their 401K to get them through retirement. Thank you.

Sam Falkoff — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sam Falkoff I am in favor of semi-annual reporting. The quarterly reporting requirement is onerous and unnecessary

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Sankar M. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sankar M. As an investor, transparency about the company affairs is paramount to me. Reducing the frequency of reporting will impact this.

Sean Albert — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sean Albert I do not think less transparency is good for retail investors. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here — most recently reflected in the SEC's push to ease quarterly reporting requirements for smaller public companies. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't eliminate uncertainty. It increases it. History supports this: studies of markets with less frequent mandatory disclosure have shown that when information finally arrives, price movements tend to be larger and more abrupt than in higher-frequency reporting regimes. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Some argue that fewer reports would reduce costs. Maybe — though that case weakens considerably as AI and modern disclosure tools continue to drive down the time and expense of financial reporting. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners.

Sean Burton The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sean Burton Fewer business reports about what a shareholder sees regarding company ownership is a mistake. Publicly owned companies will continue to operate and generate income through commerce. How that performance is measured should be indicated to it's shareholders as frequently as reasonable. "Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater." ~ Motley Fool Newsletter 23 JUN 2026. If a corporate board is nervous about latency in business results from previous reporting and finds that 10Q reporting is to laborious then that would indicate a problem within the board of directors governance and their latency in data procurement. Artificial Intelligence can expedite this process. Also, the humans who make the business decisions could benefit from managerial rotation where they get to see what the other hands are doing by preventing data loss and misinformation to share holders through human error. Personally, I do a lot of options trading. Having a modicum of predictability in market behavior helps a lot when determining the direction of price for an underlying security. Therefore, I have a strong bias to having the SEC File Number S7-2026-15 not approved. If this ruling is passed, what does the SEC think will happen to the data procured from options traders when it comes to predicting variables and other regulations that are in sync with market behaviors induced by options traders?

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sebastian santiso — Jun 25, 2026
Subject: File No. S7-2026-15 From: sebastian santiso I believe that semi annual reporting will remove transparency from investors as to how their investments are doing and we need more transparency not less. please do not move forward with semi annual reporting. semi annual reporting very bad.

Sharon Berte — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sharon Berte I believe that you should continue requiring quarterly reporting. My husband & I have been investing since 1981. Now my children & grandchildren are investing in the stock market for their future retirement, college, emergency needs. With other saving options not keeping up with inflation, I feel more & more $$ are being poured into the stock market. Now is not the time for us to lose our savings. Thank you.

Shawn — Jun 25, 2026
Subject: File No. S7-2026-15 From: Shawn Why would this even be considered when we already have well-established history as to why the rule(s) were put in place in the first place; this smacks of just rot at the SEC.

Sherlyn Heard Retired — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sherlyn Heard I am requesting this bill be stopped. It allows wall street to further cheat by buying and selling stock while the public has no idea what is happening. You're making it difficult to post comments as well.

Sherry Dillender — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sherry Dillender After working in Corporate America for years, it is imperative that Corporations know that the shareholders need and want information. In addition, Corporations and Boards need to communicate more than quarterly to really keep shareholders happy.

Shirley Pigott The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Shirley Pigott As a small business owner, I know that quarterly data is very important to keep control over a company's success. As an investor of many public companies in the stock market, I feel quarterly data is even more important to monitor progress. It's the analyst who sometimes make too much of every change in a quarter. If we look at the quarter within the context of trends and broader reviews of the data, it wouldn't force companies to spend so much energy justifying every small change. We must keep Quarterly Corporate reporting for confidence in the Market.

Shirley Warren — Jun 25, 2026
Subject: File No. S7-2026-15 From: Shirley Warren Comments attached: Quarterly reporting is too

keep company's honestly reporting strength, weaknesses of company who offer stock on public market. And to stop another Enron incident.

Sonia Vargas — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sonia Vargas Quarterly reporting is needed for better decision making, trend tracking, and transparency. The minimal savings is not worth the clarity and transparency lost. Please keep reporting quarterly.

Stephen Beck The Motley Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Stephen Beck To whom it may concern, As a business owner, I make decisions based on information. Old news is no longer news. Having a degree in Economics, my strength is forward looking projections. These are only as good as the information I have is timely and accurate. I've heard that Chinees businesses do not have to comply with the same reporting standards as American companies. Less reporting can lead to purposely not disclosing information that is relevant to business leaders. Let's keep businesses honest by keeping reporting coming at regular, quarterly, intervals. To say it may save money in accounting expenses overlooks the savings that could be had by regularly examining all expenses. Thank you!

Stephen davis — Jun 25, 2026
Subject: File No. S7-2026-15 From: Stephen davis I am 79yr old and as a small investor the proposed change only serves the large investors and insiders while keeping me in the dark. Monthly reporting would do much to level the playing field.

Steve Cratchley — Jun 25, 2026
Subject: File No. S7-2026-15 From: Steve Cratchley Any good and sensible company has meetings of the Board of Directors every month, so why is it being proposed to reduce the number of reports that will be able to be published ? The only companies that would want to reduce the annual reporting are those where the management either know the company is heading towards serious financial problems - (which may possibly due to their inept management ?) - or the management are knowingly participating illegal activities, so need time to cover their tracks and hide the truth.

Steve Partain Motely Fool — Jun 25, 2026
Subject: File No. S7-2026-15 From: Steve Partain The decision to lower quarterly corporate reporting to 2 times a year is unfair to investors who put there hard-earned money into these companies. We deserve to keep the reports on a quarterly basis.

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steve sturm — Jun 25, 2026
Subject: File No. S7-2026-15 From: steve sturm Keep the reporting quarterly. There is too much room for publicly traded companies to deceive the public. Don't take more away from us. Enron would like a word. So would ZZZBest

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steve szumacher — Jun 25, 2026
Subject: File No. S7-2026-15 From: steve szumacher Once again you all want to screw the little guy. The little guy needs to pull all their money out and create the largest crash ever.

Steven Kuhn — Jun 25, 2026
Subject: File No. S7-2026-15 From: Steven Kuhn We need to keep quarterly reporting for transparency reasons. Only reporting twice a year is not often enough. With the way this market has been we cannot wait half a year to react. Trying to say that this is to save money it’s just another ridiculous excuse.

Stuart Schaefer — Jun 25, 2026
Subject: File No. S7-2026-15 From: Stuart Schaefer A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

Sue Michalsky The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sue Michalsky I do not support allowing companies to report financial progress only twice per year. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please leave reporting requirements at quarterly.

Sunit M — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sunit M Changing the required reporting from quarterly to semi-annually is a bad idea for investors. It provides less transparency. Please don't go forward with this change.

Sylvia Rogers n/a — Jun 25, 2026
Subject: File No. S7-2026-15 From: Sylvia Rogers I’ve been doing some research, and I understand there are pros and cons to maintaining quarterly reporting. Shifting to semiannual reporting could reduce the reporting burden for firms, and maybe incentives for managerial opportunism. It seems that the benefit would likely be relatively small if the focus shifts from quarterly to semi-annual earnings reports. MORE IMPORTANTLY, making financial statements less frequently available to

investors could make the market less efficient and could cause volatility in prices. We need to ensure trust and transparency in these volatile times. Quarterly reports provide important insights into the company's budget, revenue, profits and losses. The markets need to kept informed on a regular basis in a transparent manner. Quarterly reports provide investors with protections because they are certified by the officers, have more legal liability and are reviewed by auditors. Investors would be disadvantaged by less frequent reporting. Companies benefit from providing quarterly reports because investors are better informed and it raises confidence and trust. If retail investors (like me) stop trusting stock markets, they will avoid investing in stocks altogether and this would depress their retirement income. Could there be another way? New technologies are changing the use, creation and timeliness of all kinds of data! How about using these technologies instead of reducing the transmission of information to investors!

Takács József Professor of Economics, — Jun 25, 2026
Subject: File No. S7-2026-15 From: Takács József Do not reduce the number of public-company reports from four times a year to just two.

Tamara Tobian Nurse — Jun 25, 2026
Subject: File No. S7-2026-15 From: Tamara Tobian I've worked as a nurse for 46 yrs. It is important to hold people in power accountable because the sick and the poor are too busy surviving. Keep the SEC reporting quarterly.

Tatjana Grenewitz The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: Tatjana Grenewitz My investments are my retirement! I need to be able to follow some of my investments more closely, than others. Creating progress reports on a business success should not be a chore for any business - they need that to watch their performance. Four times a year is just right. Thank you.

Teresa Kinsall — Jun 25, 2026
Subject: File No. S7-2026-15 From: Teresa Kinsall I respectfully disagree with reducing required investor reports to only twice a year. I feel like we deserve regular communication and transparency. More frequent reporting helps investors stay informed and make better decisions about their investments.

The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I currently own a small business. I can't imagine only looking at the P&L every six months. So, if need to look at it monthly, then surely it is not too much to do it quarterly. Thanks!! Scott

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Thomas Auffenorde — Jun 25, 2026
Subject: File No. S7-2026-15 From: Thomas Auffenorde Please do not enact this rule. Less

information doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Thomas Boyd — Jun 25, 2026
Subject: File No. S7-2026-15 From: Thomas Boyd Reporting is so sparse already, having less it not OK with me. I want the Quarterly reports to be available. Without them it just makes rumors and insider information, more powerful.

Thomas M Johnson Merrill Lynch part time assistant — Jun 25, 2026
Subject: File No. S7-2026-15 From: Thomas M Johnson Please allow the option for companies to report semi-annually. Any turn towards freer markets is beneficial for everyone.

Tim in MD — Jun 25, 2026
Subject: File No. S7-2026-15 From: Tim in MD Tim in MD. This is not okay. I strongly oppose SEC Rule S7-2026-15. Regular people should not have to wait six months to find out what is happening inside the companies where they invest their retirement and savings. Reducing required reporting from quarterly to twice a year would make markets less transparent, give insiders and large institutions an even bigger advantage, and leave everyday investors with less information and less protection. I would not feel comfortable with my life savings in places that are more likely for fraud to occur.

Timothy Thompson — Jun 25, 2026
Subject: File No. S7-2026-15 From: Timothy Thompson I rely on regular information about the performance of my and my wife's portfolio holdings. Reducing the frequency of such reports will negatively impact my ability to make timely decisions about performance against my investment theses. Please do not change from quarterly reporting requirements to semi-annual.

Todd D. Matthews — Jun 25, 2026
Subject: File No. S7-2026-15 From: Todd D. Matthews I am opposed to any reduction in the number of public-company financial reports below the current four (4) times per year. Both I and the managers who make investment decisions on my behalf rely on timely accurate information to make decisions in my best interest. A publicly traded company has a responsibility to be transparent with its investors about the current health of its finances and the minor cost savings of producing fewer reports would not make up for the amount of time investors would be flying blind without up to date information. In this age of AI when reports can be generated with accelerated ease and efficiency it would be irresponsible at the very least to keep up to date information from investors.

Todd Little — Jun 25, 2026
Subject: File No. S7-2026-15 From: Todd Little RE: File Number S7-2026-15 (Semiannual Reporting) As a long-time personal investor, I vehemently oppose the proposed amendments to

allow semiannual reporting on Form 10-S. Publicly traded companies need more transparency and reporting, not less. The Commission's argument that eliminating the quarterly Form 10-Q will provide meaningful cost relief ignores modern technological realities. Having spent a career architecting complex enterprise software systems, I know firsthand that today's corporate environments track financial and operational data continuously. These systems are specifically designed for real-time visibility. The marginal administrative cost of publishing this already-compiled data quarterly rather than semiannually cannot possibly justify keeping investors in the dark for six-month stretches. Extending the reporting gap to six months disproportionately harms retail investors. While institutional investors have the capital to access alternative data and continuous management access, everyday investors rely on the mandated, standardized cadence of the 10-Q to make informed decisions. Please withdraw this proposal and maintain the quarterly reporting requirement that has made U.S. capital markets the most trusted in the world.

Tom Leith N/A — Jun 25, 2026
Subject: File No. S7-2026-15 From: Tom Leith As an investor we need more information not less. Do lessen the quarterly requirement.

Tom Lewis Retired Generalist Practitioner Social Worker — Jun 25, 2026
Subject: File No. S7-2026-15 From: Tom Lewis Please continue the policy of keeping investors aware of their company’s current P&E on a quarterly basis. T.R. Lewis, retired

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tony tanner — Jun 25, 2026
Subject: File No. S7-2026-15 From: tony tanner Quarterly reports are a significant tool utilized by investors such as myself to track a company and gain insight into sales/earnings be it up or down on a timely basis. Reducing information by 50%, in a time where transparency is key and it becomes significantly easier to achieve with the help of AI, is a ridiculous proposal. Please help maintain quarterly reports as such; a move to twice a year reporting in the 10-s and 10-k makes no sense for the small investors who actually do their homework. Best Tony

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Travis Basford — Jun 25, 2026
Subject: File No. S7-2026-15 From: Travis Basford Companies should be encourage to be transparent with shareholders by providing reports at least 4 times a year.

Trey Piccoli — Jun 25, 2026
Subject: File No. S7-2026-15 From: Trey Piccoli Hello, I believe that this is the wrong direction for encouraging and supporting everyday investors. I don't think the idea behind this makes sense, especially considering past SEC decisions. Reg FD protected fairness among company financial information, allowing people like me to learn about the financial health of companies I'm invested in at the exact same time as billion dollar institutional investors. If we remove quarterly reporting, these companies that have vastly more resources than me (such as satellites to view parking lots to estimate demand changes) now have a significant advantage over me, and I will be left guessing how the company is doing for six months. I understand the idea behind this as promoting long term

strategy, but the research suggests this change does not work. A study in the UK market by the CFA tested this exact problem over seven years, and there were no significant changes in capital or long-term investment behavior when reporting requirements were changed. The study found effects on the information environment, which I believe would further the informational gap between institutional investors and retail investors. The idea also falls apart when you consider the different types of investing. Long term investors, such as myself, understand that companies will have periods of loss where they are investing in themselves and preparing for the future. We are welcoming to those periods, because we know the investments will be strong when we need them to be. Changing the reporting requirements will not change these companies and encourage them to focus more on long term strategy. It will only require them to report less, but for long term, multi-million or multi-billion dollar projects, reporting every three months vs every six months is not making a significant enough change to justify the lack of information to investors. I am planning on buying a house in the next 10-12 years, and I am using my investments to help me buy the house in cash. If we change the requirement, I will only have 20 chances to learn about the financials of companies I am betting my future on. If we keep it the same, I have 40 chances. I believe that the risk of not being able to get out of an investment in time is not worth it to allow companies the flexibility to report earnings less often to achieve an outcome that research has said does not follow. Please consider everyday investors such as myself when preparing to make this decision. Thank you. (https : / / rpc . cfainstitute . org / research / foundation / 2017 / impact-of-reporting-frequency-on-uk-public-companies)

Troy Hensley — Jun 25, 2026
Subject: File No. S7-2026-15 From: Troy Hensley I am adamantly opposed to this proposed change. Faith in the markets is fickle at best and lowering reporting requirements will further erode trust and have a severe impact on perceived values. I disagree with the argument that quarterly reporting represents an undue burden. Transparency is the cost of doing business to gain access to investor dollars. Additionally, as AI continues to automate business process the burden of gathering and processing company financial data is becoming less burdensome by the day. Personally if this rule were to pass I will withdrawal from the market. I'd rather miss a growth opportunity than leave my money in place for some company to steal it.

US Citizen — Jun 25, 2026
Subject: File No. S7-2026-15 From: US Citizen To an average citizen the SEC is in place to police investment, banking, etc entities. I get that is a very basic broad definition. The point is in today's environment too many are willing to act in "grey areas". What I mean is if some of the heads of industry are not always trustworthy or law abiding. Reducing your oversight to once a year could potentially wreck havoc on our economy. Do your job continue with oversight in place. Thank you.

ValueMachinesFund Fund manager — Jun 25, 2026
Subject: File No. S7-2026-15 From: ValueMachinesFund Price swings driven by Mr. Market not having regular information will increase...

Warren D. Holloman Sr. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Warren D. Holloman Sr. Remember the collapse of Enron,

which held more than $60 billion in assets, involved one of the biggest bankruptcy filings in the history of the United States, and it generated much debate as well as legislation designed to improve accounting standards and practices, with long-lasting repercussions in the financial world. The collapse of Enron also hurt workers, their pensions, their life savings, and the credibility of the markets while those responsible where not held to account. Why does corporate America want to take a step back into the dark ages with less transparency, openness, and honesty about the operations of big business, finance, and the financial world? The emergence of AI, software, and critical business accounting infrastructure has made it easier and cost effective to share data in real time with average investors and the market in general. We hear that data is what drives markets and decisions yet big business wants to curtail the sharing of data. I ask the question WHY? Is it to perpetuate a free, fair, and level playing field of the stock market or for some nefarious reason. I have bought into the idea of the markets operating freely for everyone, not just the wealthy, big business, or those with faster computers and software. The SEC should not change the quarterly reporting frequency or the guidelines of reporting timely and accurate information for the entire financial market to see.

Wayne Terry Willard Jr Non — Jun 25, 2026
Subject: File No. S7-2026-15 From: Wayne Terry Willard Jr I agree with a return to semiannual reporting. The change to quarterly reporting did not slow down or stop fraud, proper enforcement of existing laws has made a difference. Quarterly reporting takes the focus away from company growth, customer service and Employee retention.

Wendie K. Karpinski None — Jun 25, 2026
Subject: File No. S7-2026-15 From: Wendie K. Karpinski The corruption currently going on should underscore the need for quarterly reporting. There was a reason for this law. Please keep the quarterly reporting requirement intact. Thank you.

Wesley McCall — Jun 25, 2026
Subject: File No. S7-2026-15 From: Wesley McCall Change is not always progress. The Securities and Exchange Commission’s (SEC) proposal to shift publicly traded companies from quarterly (10-Q) to semiannual (10-K/SAR) reporting is a dangerous step backward for market integrity. While reducing corporate administrative burdens is a valid goal, this policy would severely compromise market transparency, harm retail investors, and increase volatility. First, a six-month reporting window creates a massive information vacuum. In today’s high-speed, technology-driven financial markets, three months is already a long time. Stretching that period to six months means investors would operate in the dark for half the year. This lack of visibility increases investment risk, as critical shifts in a company's financial health, supply chain, or operational efficiency would remain hidden from the public for far too long. Second, this policy would disproportionately harm retail investors. Institutional investors possess the resources to conduct proprietary research, track alternative data, and maintain direct access to corporate management. Retail investors, however, rely heavily on standardized, public SEC filings to level the playing field. Reducing the frequency of these disclosures strips everyday investors of timely data, widening the information gap between Wall Street insiders and Main Street. Finally, less frequent reporting will spike market volatility. When corporate performance data is released only twice a year, the markets will face massive, unpredictable price swings as six months of accumulated news is digested all at once. Furthermore, a longer reporting gap creates a fertile breeding ground for insider trading, as corporate insiders hold

material, non-public information for extended periods. The current quarterly reporting system is the bedrock of the American capital markets. It fosters the trust, transparency, and liquidity that make our markets the safest and most vibrant in the world. I urge the SEC to reject this proposal and maintain quarterly reporting to protect investors and preserve market efficiency.

Will Mitchell The Motley Fool Community. — Jun 25, 2026
Subject: File No. S7-2026-15 From: Will Mitchell Do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. This is bad for the market and bad for investors. It will create more surprises and volatility. Uncertainty is always bad for the market itself. Do not change the rule.

William — Jun 25, 2026
Subject: File No. S7-2026-15 From: William I think reducing reporting requirements weakens the connection between companies and their owners--the owners being the stockholders. Reducing the quarterly reports doesn't make anyone more patient. It just makes everyone less informed. We need more clarity, not less.

William F Doyle, Jr — Jun 25, 2026
Subject: File No. S7-2026-15 From: William F Doyle, Jr for me, monthly would be best. otherwise, quarterly

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WILLIAM H HARRISON III — Jun 25, 2026
Subject: File No. S7-2026-15 From: WILLIAM H HARRISON III Company financial reporting should remain quarterly, not the reduced reporting now being considered. Giving companies the lattitude to report only twice per year allows unscrupulous operators to have more time for accounting trickery to develop into major deception and fraud. Thank you for considering my response.

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yogesh naik The Motley Fool Community — Jun 25, 2026
Subject: File No. S7-2026-15 From: yogesh naik Public-company reports should be four times a year as it is mandated. This should not be changed. We need better transperancy.

Yudith Maria Cestero de Kozlowski Individual Investor" — Jun 25, 2026
Subject: File No. S7-2026-15 From: Yudith Maria Cestero de Kozlowski I am writing to express my formal opposition to the SEC’s proposal to allow semiannual financial reporting. In my experience as a retail investor and as an Authorized Executor currently engaged in federal forensic audits regarding systemic record suppression and financial fraud (Ref: COMP-26-004946), I have found that even the current quarterly reporting cycle is insufficient to protect retail investors. Allowing companies to extend the interval between disclosures to six months will further empower bad actors to conceal misappropriated assets and 'zero out' verified accounts without timely regulatory oversight. The SEC should be moving toward greater transparency, not less. Retail investors require

granular, timely data to verify the integrity of their holdings. I strongly advocate for the Commission to mandate monthly financial reporting for all public companies. A monthly cycle would create a necessary 'early warning system' against the types of systemic financial discrepancies I have documented, forcing fiduciaries to maintain accurate ledgers and ensuring that retail assets remain protected from prolonged periods of operational opacity. I urge the Commission to reject this proposal for semiannual reporting and adopt a high-frequency disclosure standard that prioritizes retail investor confidence and account transparency."

Eric J Helgeson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eric J Helgeson I would ask that you keep quarterly reports from companies rather than reduce it to two. It creates less transparency and more instability . With the rise of AI and data it will not decrease costs to reduce reporting but actually increase uncertainty as financial markets ebb and flow. When the information finally does arrive the reaction will be be sharper when data finally arrives and faith in those businesses less. Enron and the 2008 banking crisis comes to mind.

A R Consultants, LLC. Motley Fools Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: A R Consultants, LLC. It is incredible to believe such a mesure is being considered. The elimination of quarterly reports places investors in a risky situation. It would seem that after the 2008 disaster, the SEC would not consider reducing reporting requirements that investors count on.

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aaron vansieleghem — Jun 24, 2026
Subject: File No. S7-2026-15 From: aaron vansieleghem We need transparency, otherwise this will lead to a corrupt stock market where insiders have all the power. Also, sharing critical/non critical info creates a sort of bond/trust between investor and company regardless if it good or bad news. Transparency is of upmost importance to everyone, even people who do not invest!

Abu Joseph the motley fool, market briefs — Jun 24, 2026
Subject: File No. S7-2026-15 From: Abu Joseph Please do not change the reports to twice a year instead of quarterly because it provides better transparency with companies.

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adrian desi boysselle — Jun 24, 2026
Subject: File No. S7-2026-15 From: adrian desi boysselle This change is not acceptable. In the current economic environment, speculation and rumors dominate narrative more than facts. The entire purpose of the SEC and FNRA is to ensure that retail has a fair stake at the market, and keeping all involved as honest as possible. Never is human history has lack of timely information forced integrity and honesty. This change purely aids companies in cost reduction, not transparency. I work for a fortune 500 company. I am involved in many high level decisions. Transparency forces accountability. This change would not only reduce transparency, but will put the retail investor at a clear disadvantage. Today info is extremely valuable, yet high value decay based on time. 6 month old news to make a finacial decision is beyond unacceptable. There should be a push more more

regular updates. Not less. I refuse to participate in a market that continues to decrease trust. Instead of this dumb change, SEC should focus on going after obvious stock manipulation from chinese and Hong Kong stocks registered in the US

Adrian Wisner The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Adrian Wisner Your proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake and I do not support your proposal.

Aivy Reinfelds — Jun 24, 2026
Subject: File No. S7-2026-15 From: Aivy Reinfelds When I buy shares, I have ownership. When I have ownership I expect regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. The initiative being undertaken is in contrast to an everyday investors interest. Some argue that fewer reports would reduce costs. It's not about costs. I would rather have a company (especially those with large market caps) incur those costs to keep me informed. They can afford it. It's a small price to pay, and perhaps even smaller if AI were introduced to assist with the endeavour. Look elsewhere to save costs, and don't weaken accountability.

Al Bigonia Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Al Bigonia Less transparency makes no sense.

Alan H. Mayhew — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alan H. Mayhew By owning stock, I own a percentage of the company. Quarterly reporting is part of the checks and balances that allow stock owners to monitor the positioning of the company's management. By going twice a year, you place my investment in jeopardy by not properly informing me of the company's financials.

Alan McKellar Cybersecurity Assessor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alan McKellar Dear Members of the SEC Commission, Thank you for considering transformative changes that would promote innovation and efficiency. I think the proposed change to reporting rules would not meet the Commission’s goals as it would not provide the transparency that investors and institutions have come to expect and value. While not made mandatory, semi annual reporting would allow public firms to operate in a more closed manner that would not serve investors. Furthermore, the current pace of reporting is accepted by the ecosystem and has no direct impact to long term strategy or value creation. The quarterly reporting provides an important signal to investors of all types. Thank you for considering my thoughts on the proposed change to reporting requirements. Warm regards, Alan

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Alan Mitchell — Jun 24, 2026

Subject: File No. S7-2026-15 From: Alan Mitchell I believe this to be a terrible proposal, an unforced error. Please do NOT adopt this. There is no way less information can be a good thing for public investors. Taking the reports away won't make anyone more patient. It will make everyone (particularly public investors) less informed, more vulnerable to rumors and more apt to panic ! Public investors are already struggling to adapt in this new AI-juiced world of Volatility. "Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater." (Motley Fool) Please do not adopt policies that will 'juice' market volatility ! Thank you for listening. Alan Mitchell At 82, a lifetime of investing experience.

Alan Murdock — Jun 24, 2026
Subject: My view on Rule S7-2026-15 From: Alan Murdock Affiliation: Jun. 24, 2026 To the Securities and Exchange Commission:
Keep quarterly reporting as a requirement for publically traded companies. The SEC has been flying fast and loose with investments, allowing unprofitable companies to go public at exorbitant IPOs. Removing quarterly reporting puts investors and the economy at risk.

Dump Trump and all of his schemes.

Alan Schultze — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alan Schultze When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Alan Woods na — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alan Woods Quarterly reporting protects individual investors. The short-termism diagnosis doesn't justify this remedy. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Alastair Dodwell The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alastair Dodwell I think that more transparency is a good thing. Reporting to shareholders every quarter is Important so we can seek more information on the business. I have urged the UK government to implement quarterly reporting for UK listed companies.

ALBERT DE LORGE — Jun 24, 2026
Subject: File No. S7-2026-15 From: ALBERT DE LORGE In this incredibly complex market with more markets and more talking heads giving you their reasons to sell or go all in on particular stocks

or strategies, transparency is more important than ever. Please don't allow companies to keep us more in the dark!!!

Albert Rivera Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Albert Rivera As an investor, which is a partial owner of a business, reducing reporting and communication would lessen my knowledge and decision making capacity. Less information, in almost any context, is never beneficial to thoughtful debate and reaching conclusions. As a business owner, I could not rely on making proper decisions if my information was sporadically or rarely provided. Most likely knee-jerk, poorly-informed decisions would be made. I personally do not support less required reporting for the good of the stockholders and broader market. Thank you.

Alex Allan Accountant 30 years experience — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alex Allan I think 3 monthly reporting should be the standard, for the information I need. As an Accountant I understand the system, I did monthly reporting for the company management, and this became the basis for quarterly public reporting. Once this system is established it is easy and relatively cheap to maintain. The cost to the company is irrelevant, if its a problem look to the CEO's salary and bonus to cover it, The lack of information to me , a shareholder, is more important because the relative cost for an investing mistake by me because of a lack of information will be relatively greater. As an investor I am a small player, but as an investor my opinion needs to count. As an Investor and an Accountant who understands the reporting system my opinion is more valuable. My opinion is "we need Quarterly Reporting" Alex Allan

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Alex Lehmann CPA, Chair, Board of Directors, NCACPA — Jun 24, 2026
June 24, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File Number S7-2026-15
Semiannual Reporting
Via email to: rule-comments@sec.gov
Dear Ms. Countryman:
The North Carolina Association of Certified Public Accountants (“NCACPA”) representing more than 12,500 members in public practice, industry, government, and education, welcomes the opportunity to comment on the Securities and Exchange Commission’s (“SEC”) release (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; the “Proposing Release”) of its Proposed Rule on Semiannual Reporting (the “Proposed Rule”). This response represents the views of the NCACPA Board of Directors with input from the NCACPA Accounting & Attestation Resource Group; NCACPA members in the preparer, auditor, academic, and investor communities; and NCACPA staff.
NCACPA appreciates the opportunity to provide our views and input on the Proposed Rule. While we agree with the observation in the Proposing Release that quarterly reporting may not be the ideal interim reporting frequency for every Exchange Act reporting company, given the varied circumstances each company faces, we believe the potential negative impacts of interim reporting frequency optionality across all issuers as proposed outweigh

the potential benefits. Some of those costs or negative impacts were identified in the Proposing Release and we highlight ones we believe are most significant below.

Impact on Smaller Reporting Companies

We believe the existing quarterly reporting frequency achieves an appropriate balance providing for efficient markets, investor protection and capital formation. However, we recognize smaller companies are likely to have a larger proportional benefit and are more likely to avail themselves of some form of the proposed compliance relief, and allowing optional semiannual reporting for some class of smaller issuers (e.g. smaller reporting companies as currently defined in SEC rules) would limit the negative impacts of reduced reporting frequency. Information asymmetry may be reduced for smaller reporting companies (e.g., increased engagement with investors) which would support a semi-annual frequency versus the larger reporting companies. If the Commission proceeds, we recommend limiting eligibility to a narrow, defined category of smaller issuers, preferably for a specified time subject to a post-implementation review.

Inconsistent Disclosure Frequency

As noted in the Proposing Release, the efficiency of financial markets rests on material information becoming public in a timely fashion. In addition to protecting investors, greater availability of material information allows securities prices to better reflect their issuers' fundamental value and ultimately promotes capital formation as issuers have access to lower cost of capital and investors in those issuers' securities have access to higher liquidity. Additionally, research shows that longer gaps between issuer disclosures increase information asymmetry between investors, which may be exacerbated by recent advancements in alternative data collection, surveillance, and data processing technologies. Such asymmetry is associated with reduced liquidity and increased transaction costs for investors.

The potential inconsistency in disclosure frequency would make it more difficult for investors and information intermediaries to compare disclosures over time and across companies and arrive at accurate company valuations in a timely fashion, which could decrease the informational efficiency of share prices even for companies that would continue to file quarterly reports. Similarly, potential inconsistencies in the nature of the information provided, e.g. companies voluntarily furnishing information on Form 8-K versus filing information on Form 10-Q, and the attendant differences in legal liability and involvement of the independent audit firm may serve to confuse investors or reduce the perceived quality or reliability of the financial information provided. Collectively, this could raise the cost of capital to issuers that choose to reduce disclosure frequency, and potentially even those continuing to report quarterly. We also question whether the optional reduced reporting frequency would have a positive impact on capital formation or participation by more companies accessing public capital markets.

Cost Implications, Information Asymmetry, & Capital Formation

We believe that in order to maintain efficient financial reporting processes, adequate internal controls over financial reporting, and provide timely information to investors, many companies, especially larger companies, are likely to experience limited cost savings with optional semiannual reporting and may not avail themselves to the optional reporting relief. As noted in the Proposing Release, a CFA Institute Research Foundation study found that when quarterly reporting was no longer required of UK companies in 2014, less than 10% stopped issuing quarterly reports as of the end of 2015.[1] Additionally, debt agreements routinely include periodic reporting requirements, including quarterly reporting. Accordingly, we believe few larger Exchange Act reporting companies will cease filing quarterly reports, at least initially.

1 CFA Institute Research Foundation brief Impact of Reporting Frequency on UK Public Companies

The Proposing Release notes one of the potential benefits of reducing the frequency of periodic reporting is to reduce potential managerial incentives to overly focus on short-term outcomes to the detriment of long-term performance ("short-termism"). While some surveys indicate management feels pressure to meet short-term earnings benchmarks which could increase the probability of inducing short-termism, there is little empirical evidence that is the case, or that a move from quarterly to semiannual reporting would lead to management taking a longer-term approach to investment. The CFA Institute Research Foundation study evaluated corporate investment between quarterly reporters and those that stopped, finding no statistically significant difference.2 Further, semi-annual reporting would exacerbate the information asymmetry, potentially creating a chasm, between issuer management (who would continue to receive information daily) as compared to investors (who would only receive information every 6 months),

We believe the analyses, studies and surveys of periodic reporting frequencies continue to support the current quarterly reporting frequency, as the cost savings from reduced reporting frequency cited in the Proposing Release is small relative to the size of the U.S. capital markets, and do not offset the costs to capital markets efficiency such as those discussed above. However, we think that the benefits of the optionality in the Proposing Release would be proportionately greater for smaller companies, and smaller companies may have fewer other pressures to report more frequently than otherwise required. Accordingly, if the Commission were to adopt optional semiannual reporting requirements, we believe such allowance should be limited to a subset of smaller companies, such as smaller reporting companies as currently defined under SEC rules.

Additionally, we have heard from our membership there are other sources of costs that are not addressed within this proposal for current and potential new issuers, such as the volume of disclosures currently required and are constantly being added to under FASB guidance, additional disclosure requirements in Regulations S-X and S-K, as well as the intensity of internal control requirements being enforced through the external auditors by the PCAOB. We suggest the Commission expands the scope of its review to reduce regulatory burdens to these areas as well.

Other Considerations

For the reasons noted above, we believe the potential negative impacts of interim reporting frequency optionality across all issuers as proposed outweigh the potential benefit. However, smaller companies may receive proportionately greater benefits from semiannual reporting depending on specific circumstances and business life stage, and we recommend limiting the option for semiannual reporting to a class of smaller issuers for a specified pilot period.

2 Ibid

Recommendations

If the Commission decides to go forward with optional semiannual reporting for all or a class of Exchange Act reporting companies, coordination with other regulators and standards setters will be necessary to amend or clarify financial reporting and auditing standards. Examples include generally accepted accounting standards relating to interim financial information, such as earnings per share, and standards related to reviews of interim financial information and letters for underwriters and certain other requesting parties. We encourage the SEC to work closely with the Financial Accounting Standards Board and the Public Company Accounting Oversight Board to amend standards or provide interpretive guidance to address questions that will arise as a result of changes to the periodic reporting requirements.

We appreciate the Commission's thoughtful consideration of how to modernize the periodic reporting framework. We support efforts to reduce unnecessary burden while preserving the integrity and efficiency of U.S. capital markets. Based on the considerations

outlined above, we believe a more targeted approach — focused on smaller reporting companies — would better achieve the Commission's objectives without introducing unintended consequences for investors, issuers, and the broader financial ecosystem. We welcome continued dialogue and stand ready to assist the Commission as it evaluates next steps.
Thank you for the opportunity to submit comments on the proposed rule change. Please direct any questions or concerns to NCACPA Vice President of Advocacy Robert Broome, CAE, at rbroome@ncacpa.org or (919) 481-5160.
Sincerely,
Alex Lehmann, CPA
Chair, NCACPA Board of Directors
cc: NCACPA Board of Directors
NCACPA A&A Resource Group
Mark Soticheck, CPA, CGMA, NCACPA CEO
4

Alexander Keith King — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alexander Keith King I object strongly to the proposed retrograde change.

Alexandra LaBelle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alexandra LaBelle Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

Alfred DiFronzo The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alfred DiFronzo I prefer to have 4 reports per year as opposed to 2. Keep it as is.

Allan Woodruff — Jun 24, 2026
Subject: File No. S7-2026-15 From: Allan Woodruff Please keep quarterly reporting. We rely on our accurate, timely info for our investing decisions. Cutting the frequency of reporting is not a good idea, and can allow bad players to hide one-half year before being noticed.

Alvin Westerman None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Alvin Westerman The reduction of number of reports is both unwise and unfair to the individual investor. If anything I would like to see the reports increased to 6 (six) time per year to give us a more up to date and accurate assessment. For small time investors,

more information is always better than less and corporations should be required to accommodate their investors, not the other way around. The reason they are called "public companies" is for that very reason and they should comply with the wishes of ALL their investors, not just the big ones.

Amanda Norton none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Amanda Norton I feel strongly that businesses should maintain frequent reporting (much more often than twice per year) to owners/investors. How can one have faith in the strength of growth, or make sound financial decisions without proper information? Twice per year is not nearly often enough. Period.

Amy Hoyt — Jun 24, 2026
Subject: File No. S7-2026-15 From: Amy Hoyt I do not agree with the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. A strong aspect of the USA's economic strength is our transparency, and regular reporting. Investing is ownership. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Amy Pulitano Accounting — Jun 24, 2026
Subject: File No. S7-2026-15 From: Amy Pulitano Knowing less about investments only creates the opportunity for fraud and nefarious activity. Only open, quarterly or monthly reports, honest and accurate reporting keep businesses and people honest and investors in the light. People invest to support a company, usually for their ethics and services, we do not need untrustworthy companies out there taking our hard earned money. Plus, investments are our retirement funds, we need to be assured that corruption isn't going to destroy our futures.

Amy wilson None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Amy wilson Do not reduce the number of times investment firms are required to issue public reports. This is transparency I rely on for my financial well being.

Ana Marie — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ana Marie To SEC - The S7-2026-15 proposal is of grave concern not only to me but to experts in the financial realm who understand the consequences. Just yesterday, I viewed an interview with one such expert and he compared this type of action with a set of conditions that triggered the crash of 1929. What is the rationale behind this proposal? We must keep the guardrails intact in a capitalist system, and the quarterly reports are on of them. Please

uphold your duties to the public good and economic health of the U.S. Thank You

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Anaya Meszoros — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anaya Meszoros I am a Senior citizen and depend on my investments to survive . I cannot make good investments without full disclosure in a timely manner. Please do not limit my ability to acquire information on companies in a regular, timely manner . I vote .

Andrea Serra — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrea Serra Please do not reduce the number of public-company reports from four to two times a year. This change would create less transparency and would create more uncertainty. As a business owner, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connections between companies and their owners.

Andreas Burger — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andreas Burger The "burden" of reporting quarterly is needed for investors, and is allowing light into the dealings of publicly traded companies. Cutting this in half will allow more darkness.

Andrew Beazley Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrew Beazley Owning a company should allow transparency into the company’s performance regularly

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Andrew Ellison — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrew Ellison Dropping the number of reports is a bad move for investors and for the economy. This is an example of how is administration is pushing towards filling the swamp instead of draining it.

Andrew Goldsmith The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrew Goldsmith I do not believe it is in the interests of investors to reduce the disclosures to twice per year. As an investor in US companies, I would rather more information than less, otherwise I am less able to make a decision on where my money should be invested.

Andrew Kling — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrew Kling While quarterly earnings may not be ideal for Cos, they are ideal for investors. CEOs should be able to set long term strategy while managing short

term metrics - even if those quarterly metrics aren't beneficial. I'd rather see you take on executive comp than something that directly benefits investors.

Andrew Marold — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andrew Marold I think this proposal is a bad idea. Less information never leads to better decision-making. Investors need more information than twice-a-year snapshots to gauge how a company is doing.

Andy Cookingham Shareholder — Jun 24, 2026
Subject: File No. S7-2026-15 From: Andy Cookingham Disclosure is necessary for investors to make wise decisions for their own fiscal health. Lack of disclosure would erode public confidence in the companies.

Anette Powell — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anette Powell Keep the quarterly reporting please. Anything less is irresponsible and will lead to a more volital market.

Angela Augustine — Jun 24, 2026
Subject: File No. S7-2026-15 From: Angela Augustine I oppose this proposed rule change. Reducing reporting frequency from quarterly to semiannual reporting would decrease transparency and provide investors with less timely information about a company's financial condition, operating performance, risks, and material changes. Public markets function best when investors have access to current information. Quarterly reporting helps investors make informed decisions, promotes accountability, and allows market participants to identify emerging issues before they become larger problems. Extending the reporting interval to six months would increase information gaps, potentially increase volatility around reporting periods, and leave investors relying more heavily on management guidance, analyst estimates, and speculation. While reducing compliance costs for issuers may be a worthwhile goal, those savings should not come at the expense of investor protection and market transparency. The SEC's core mission includes protecting investors and maintaining fair, orderly, and efficient markets. Quarterly reporting has long been an important component of that mission. I encourage the Commission to retain quarterly reporting requirements or, at a minimum, provide compelling evidence that the benefits to issuers outweigh the reduced transparency and increased information risk imposed on investors.

Angela Hottinger — Jun 24, 2026
Subject: File No. S7-2026-15 From: Angela Hottinger To the Securities and Exchange Commission: I am writing as an individual retail investor to express my strong opposition to proposed rule S7-2026-15, which would allow public companies to replace quarterly reports (Form 10-Q) with semiannual reports (Form 10-S). Quarterly reporting is not a burden on companies — it is the foundation of trust between public markets and the investors who participate in them. Financial markets serve as guiding lights of opportunity, helping everyday investors like me make informed decisions about where to put our savings and build our futures. Reducing disclosure frequency to twice a year would

leave that system open to abuse. Fraud, deteriorating financials, ballooning debt, and failed business strategies could go undetected for six months at a time — with ordinary investors bearing the consequences. Perhaps most importantly, this proposal moves in exactly the wrong direction. The trajectory of modern capital markets has been toward greater transparency and higher-frequency disclosure, not less. Pulling back now would erode the trust that makes our markets function and would disproportionately harm retail investors who lack the access to private briefings and insider relationships that institutional players enjoy. I urge the Commission NOT to vote in favor of eliminating quarterly reporting requirements. Please protect the transparency and integrity that American investors depend on. Sincerely, Angela

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Ann — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ann At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements to twice a year weakens the connection between companies and their owners. Receiving less information fails to adequately inform owners. Less transparency also increases uncertainty and often leads to illegal insider activity. I believe the SEC quarterly reporting requirements should remain in effect to inform and protect all investor owners.

Ann T Chapman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ann T Chapman It is important that companies report FOUR times a year. Two times is an inadequate time to access what is happening in a company.

Anne Donovan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anne Donovan We should NOT allow this semiannual pattern of reporting. We need more transparency, not less; we need information for the public, not just insiders.

Anne Orth retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anne Orth Please decide to keep the quarterly reporting information about how a public company is doing and don't change it to only twice/year. More timely information and transparency is always appreciated and makes for better decisions on the part of individual investors, like myself.

Anon — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anon Proposal to reduce reporting is a bad idea. Less is not transparent enough. Companies trying to take advantage of a situation. Do not support this.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous I oppose the proposed move to semiannual reporting under File No. S7-2026-15. Quarterly reports are essential for investors, especially retail investors and retirement savers, who rely on timely public information about earnings, revenue,

risks, and company performance. Reducing reporting would give investors less transparency and make it harder to make informed decisions. This change would hurt smaller investors the most. Large institutions have access to more data, analysts, and company insight. Regular public reporting helps keep the market somewhat fair. I do not believe reduced reporting is justified by cost concerns. Public companies already track performance constantly, and in today's technology-driven environment, quarterly reporting should remain a basic responsibility. If workers are measured daily or weekly, public companies should at least report quarterly to the investors who fund them. Please preserve quarterly reporting requirements.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous I am strongly opposed to the proposal to reduce the reporting requirement from quarterly to semiannual (S7-2026-15). The proposal, if adopted, will further increase market speculation and fraud by withholding material information from investors. It reduces the reporting requirement for public companies at the expense of investors' trust and confidence in public markets. Any rule change that reduces the availability of timely, material information to investors and the public should be met with intense scrutiny and ultimately rejected. Thank you.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous A reduction of oversight at times of extreme volatility is a reckless, unconscionable proposal. I do not disagree with the criticism that quarterly earnings incentivise some poor decisions in companies, but that is not remedied by removing the duty to report quarterly, it needs wholesale rewiring of incentives elsewhere. This is neither the moment nor the way to make this change, and that anyone in power would currently consider it is just symptomatic of institutional disconnect with the present moment.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous As a retail investor (individual) I rely on quarterly reports to make investment decisions. Less frequent information will lead to poorer investment decisions and give insiders even more of an edge over individuals like me. Please give power to the people, not corporations.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous Obviously, I'm writing about the proposal that's now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As a shareholder/investor in multiple companies, I think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Please say NO to semi-annual reporting! Investors deserve to be informed!

Anonymous — Jun 24, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 24, 2026 As an American citizen and someone whose retirement (assuming it ever arrives) is tied to the market, I object vehemently to the proposal to get rid of quarterly reporting and move to semi-yearly reporting. I'm talking about the May 5th 2026 (File No. S7-2026-15, I believe?) proposed amendments to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q.
Why I object: I am NOT okay with letting the companies who control my future halve their reporting responsibilities and halve the transparency that they are currently legally required to provide. I am NOT okay with getting news about disastrous December profits the following July, long after I could've used that information to make decisions about my investing. I am NEVER okay with LESS oversight of corporate greed and potential corporate crime than we already have, because NO industry can be trusted to regulate itself, ever, ever, ever, and history has shown us this over, and over, and over. I lost 40% of my retirement in 2008, when I was forty. I can't afford for it to happen now, when I'm nearly sixty and considering actually retiring sometime in the immediate future.
Finally, this proposal is a giveaway to corporate oligarchs and insider traders (many of them the same people, shocker!) at the expense of individual investors; you know that; we know that; and it is not acceptable.
Don't do it. Don't let it happen. Don't abdicate your responsibility to average investors just to bend over the table and allow the already obscenely wealthy to give us the shaft yet again, as they've done so often before. Stand up. Do what you're charged with doing.
Thank you for considering my input. It reflects my sincere convictions, and it was NOT written with any help from AI or copy-and-paste.
Catherine Carter

Sent with Proton Mail secure email.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous DO NOT move to semi-annual reporting. THIS IS WRONG AT EVERY LEVEL. Keep transparency and provide true consumer information.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous The shareholders are effectively the owners of companies they invest in. Regular flow of information about companies performance is vital to keeping this relationship honest. Reduced transparency will diminish trust, which ultimately harm both investors and companies. A very large number of people participate in the markets. Reduction of information and transparency doesn’t help the average market participant like me (whose life savings, collectively, bolster the markets) to make independent and timely decisions (good or bad). When a government reduces people’s ability to protect themselves from real or perceived risks, they take much higher responsibility for the inevitable risks from bad actors. When a government has reduced transparency, It would be easier to blame it for negative market outcomes affecting large number of investors. So why would the government risk that? Companies big and small are doing

great, and investors are happy to have decent amount of information to guide their decisions individually or through companies like Motley. So why subject the investors to higher risks? Surely, with a booming AI marketplace, the cost of record-keeping and providing regular guidance is falling rather than rising. A lot of imbalanced reactions in the market is the result of automated trades. The only weapon against irrational selling or buying dominating the markets these days, is the ability to use real and timely information to assess a company's real performance. Investors need more information not less. The proposed change would perhaps benefit some companies by reducing costs, but it would also make it easier for bad actors to hide critical information for a longer period of time. In an ideal situation, companies performance should be available in real-time, at least to the executives of that company. This would probably happen in majority of the companies in near future. So, lack of enthusiasm for sharing that information, only a few times a year, is troubling. Yes, markets swing every time they get information. But surely such swings would exaggerate even more if the frequency of data sharing is reduced. In the final analysis, less information cannot help a data-driven and rational market. As such the proposed changes cannot be good for the majority of investors and stakeholders.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous I don't believe it is in the stock holders best interest to allow companies to change reporting from 4 times a year to 2. As a stockholder, I should be informed quarterly not semi-annually. Stock holders need transparency to make informed decisions. Allowing companies to report twice a year puts the stock holder at more risk.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous Reducing the number of public-company reports from four times a year to just two is a disservice to investors. As part owners of businesses, investors deserve regular, transparent communication. Also, less information/less transparency increases uncertainty, which is bad for business because when information finally arrives, investors are likely to have bigger surprises and bigger reactions which creates greater volatility.

Anonymous — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous Investors have historically trusted the US markets because of their commitment to transparency: companies are required to make information available so that investors know what they are buying and can perform due diligence on it at regular intervals. A key part of that transparency is visibility into what companies are doing during the year and the smallish window in between reporting snapshots. A smaller window reduces the opportunity for gaps to emerge between public and private information. As such gaps can lead to sudden repricing of companies a smaller window is desirable in the interests of free and fair markets. Reducing the frequency of reporting will make it easier for companies to hide problems and make it harder for investors to perform due diligence. A weak argument for a slower reporting cadence can be made as an appeal to reduce bureaucracy. It misses the fact that the downside of reducing reporting is much greater: a longer reporting period increases the ease with which companies can spin/adjust/market their reporting numbers for those reports. Whilst, presumably, only a minority of companies would do so, the incentives are greatest for those gradually getting weaker which is precisely where the market most needs transparency. Given that it is increasingly easy to process information and extract it automatically, there is, conversely, a much stronger argument for reporting at a higher cadence, perhaps monthly or aligned with board meetings and other governance. That would make

it more difficult for companies to engage in forms of "window dressing" reports and thereby make misleading financial statements more difficult. That would be to the benefit of both investors and company officers in reducing the potential for behaviour that either is, or could be construed as, unethical. As such differences of opinion tend to lead to litigation, avoiding increasing the opportunities for that is surely desirable?

Anonymous Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous The proposal is not in the best interest of the investor

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Anonymous Motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous Twice a year is not enough.

Anonymous None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous SEC Rule S7-2026-15 Will be the stock market version of the Wild West for insider trading. One more reason why I will pull all my investments out of the stock market.

Anonymous None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anonymous It seems to me that the information to be reported is available to every company as part of normal accounting cycles. What extra work would it take to report normal quarterly accounting totals?

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anonymous private trader — Jun 24, 2026
Subject: File No. S7-2026-15 From: anonymous IMO, quarterly reporting should remain the standard. The possibility of large dynamic shifts in ratios, etc. biennially could cause huge swings in prices that may or my not be warranted. That can be seen now with quarterly reporting. The chances for chaotic swings in the market is too great with bots controlling a large amount of the trading.

Anthony Davit President, Horsemen Engineering and Consulting LLC — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anthony Davit As I've recently heard, a proposal is now on the table to allow companies to reduce the number of public-company reports from four times a year to just two. That is a mistake and a slight against the transparency that these companies should have with their owners. Investing is ownership. Owning a piece of a business requires regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some would argue that fewer reports reduce costs. I believe that is a fallacy. In this digital age, transparency comes at a decreased cost. Less information rarely creates better-informed owners and allows operators of OUR businesses to be less transparent. I urge you to oppose this proposal.

Anthony Guarisco Jr. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Anthony Guarisco Jr. Comments attached

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Antonio Oliveira The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Antonio Oliveira Dear team, As an investor, I need accurate and up to date information to make my investment decisions. Reducing reporting requirements reduces transparency and will make me more likely to invest in markets where I see that transparency. In the age of AI and automation, I'm sure companies are more than capable of coping with that requirement.

Aparajetha Mohan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Aparajetha Mohan I want quarterly reporting

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Armando Sarasua Retired Engineer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Armando Sarasua My retirement savings would be put in jeopardy if we were to go back to the old way of doing things. Keep them honest. Keep the quarterly reporting !!!

Auditing Standards Committee of the Auditing Section of the American Accounting Association — Jun 24, 2026
Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the SEC's Semiannual Reporting Proposal
Participating Committee Members
Dereck Barr-Pulliam
University of Louisville
College of Business
School of Accountancy
Sean A. Dennis
University of Central Florida
College of Business
Kenneth G. Dixon School of Accountancy
Travis P. Holt
Auburn University
Harbert College of Business
School of Accountancy
John D. Keyser (Committee Chair)
Arizona State University
W.P. Carey School of Business
School of Accountancy
Michelle McAllister
Northern Arizona University
The W.A. Franke College of Business

Department of Economics, Finance, and Accounting
Aleksandra B. Zimmerman
Florida State University
Herbert Wertheim College of Business
Department of Accounting
Note: The views expressed in this letter are those of the participating members of the Committee and do not reflect an official position of the American Accounting Association. The comments do not necessarily reflect the views of every member.

Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the SEC's Semiannual Reporting Proposal

SUMMARY: On May 5, 2026, the Securities and Exchange Commission (SEC) issued a request for comment on its proposal to allow its registrants the option to reduce the frequency of interim reporting from quarterly to semiannually (SEC 2026). This comment letter summarizes the views of the participating members of the Auditing Standards Committee of the Auditing Section of the American Accounting Association. We raise concerns about the proposal to provide issuers with the option to reduce the frequency of financial reporting from quarterly to semiannually.
Generative AI technology has not been used in the preparation of this manuscript.

I. INTRODUCTION

In May 2026, the Securities and Exchange Commission (SEC or the Commission) issued a proposal to provide registrants with the option to file their interim financial information semiannually rather than quarterly (SEC 2026). We appreciate the opportunity to provide feedback on this proposal. This comment letter summarizes the participating committee members' observations related to the proposal. Overall, we have concerns that the proposal could be harmful to investors, particularly retail investors who rely on SEC filings to obtain information used for decisions to buy, hold, or sell securities.

II. OVERALL OBSERVATIONS

Quarterly Reporting is Useful to Investors

Prior accounting research suggests that investors find quarterly financial statement information decision-useful, as evidenced by the strong market reaction to quarterly earnings announcements (Landsman and Maydew 2002). In fact, market reactions to quarterly earnings announcements have increased over time, particularly in the post-SOX era (Beaver, McNichols, and Wang 2018). This research suggests that investors place greater value on quarterly financial information today than in prior decades.

Quarterly earnings announcements also elicit a stronger market reaction than other firm news events, indicating that financial statement users view these disclosures as an important source of information about firm performance (Beaver et al. 2018). A likely explanation for this difference is that quarterly earnings announcements are accompanied by auditor-reviewed financial statements, increasing the perceived reliability of the disclosure relative to other firm communications (Schroeder 2016). Moreover, improvements in financial reporting quality and internal controls following the SOX legislation may have strengthened investor confidence in quarterly financial information, increasing its usefulness to capital markets.

Timeliness of Financial Information Impacts its Usefulness

The Financial Accounting Standards Board (FASB) Conceptual Framework suggests that the proposed change could diminish the usefulness of financial information:

> Timeliness means having information available to decision makers in time to be capable of influencing their decisions. Generally, the older the information is, the less useful it is. (FASB 2024, 44).

Information that is provided semiannually is less timely than information provided quarterly. Generally accepted accounting principles recognize the importance of interim financial reporting in providing users with timely information regarding changes in a firm's financial position and operating results between annual reporting periods. According to ASC 270-10-45-1,

“Interim financial information is essential to provide investors and others with timely information as to the progress of the entity” (FASB 2026).

Comparability and Consistency of Financial Information Impact its Usefulness

The FASB’s conceptual framework emphasizes the importance of comparability as an enhancing qualitative characteristic of accounting information:

Users’ decisions involve choosing between alternatives, for example, selling or holding an investment, or investing in one reporting entity or another.

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Consequently, information about a reporting entity is more useful if it can be compared with similar information about other entities and with similar information about the same entity for another period or another date (FASB 2024, 43).

The proposal could impair both intertemporal (within-firm) and cross-sectional (across-firms) comparability. In addition, the proposal's annual election mechanism may reduce consistency in reporting practices over time. Under the proposed framework, a firm could report quarterly in one year, elect semiannual reporting in the next, and subsequently return to quarterly reporting in a later period. Collectively, reductions in timeliness, comparability, and consistency may make it more difficult for financial statement users to evaluate performance trends, benchmark firms against peers, and interpret changes in reported results, thereby reducing the decision-usefulness of financial information.

Potential Adverse Impacts on Investors and Investees

While quarterly reporting imposes regulatory costs on firms, reducing reporting frequency could place investors at a disadvantage by providing fewer timely updates on firm performance, increasing information asymmetry and uncertainty. This reduction in the availability and reliability of information may contribute to greater market volatility, reduced liquidity, and a higher cost of capital as investors demand additional compensation for bearing increased risk. In addition, quarterly earnings releases without reviewed financial statements may be viewed as less reliable, potentially reducing investor confidence in the disclosed information. Accordingly, any proposal to reduce reporting frequency should be evaluated not only in the context of the loss of information timeliness but also in the context of the potential loss of information credibility associated with reviewed interim financial statements. Collectively, less frequent information could decrease its decision usefulness.

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The proposal may also create unintended signaling effects in capital markets. Although it is ultimately an empirical question which firms would elect to report semiannually, investors may interpret reporting frequency as a signal of firm quality, transparency, or governance. This concern is consistent with prior research showing that corporate disclosure reduces information asymmetry between managers and outside investors and plays an important role in capital-market functioning (Healy and Palepu 2001). For example, larger firms may continue to report quarterly, while smaller firms disproportionately elect semiannual reporting. Over time, quarterly reporting could become a de facto best practice, causing investors to view firms that elect semiannual reporting less favorably, regardless of their underlying economic performance. Such signaling effects could harm investors by introducing new uncertainty into the market – and may, at the same time, harm firms seeking to raise additional capital. Relatedly, prior research finds that more frequent financial reporting is associated with lower information asymmetry and a lower cost of equity capital (e.g., Fu, Kraft, and Zhang 2012).

Beyond these concerns, the proposed rule may also reduce the availability of standardized, machine-readable financial information. Although many firms may continue to issue quarterly earnings releases, a shift away from quarterly SEC filings could substantially reduce the amount of XBRL-tagged financial data available to investors and other market participants. Unlike SEC filings, earnings releases are not subject to the same level of standardization, making them more difficult to aggregate, compare, and analyze across firms. The loss of XBRL-tagged quarterly information may increase information-processing costs for

investors, analysts, researchers, and automated trading systems while reducing the accessibility and comparability of financial information. Consequently, the proposal may impose unintended costs on financial statement users even if it reduces reporting costs for certain firms.

Structural Costs, Constraints, and Market Frictions
The proposed rule may create significant transition costs for firms that elect semiannual reporting and later return to quarterly reporting. This concern is particularly relevant because the proposal contemplates an annual election, allowing firms to change reporting frequencies from one year to the next (SEC 2026). Currently, SEC Regulation S-X requires interim financial statements included in quarterly reports on Form 10-Q to be reviewed by the auditor. The proposed changes would maintain the interim review requirement, clarifying that the interim financial statements may be “included in quarterly reports on Form 10-Q or semiannual reports on Form 10-S” (SEC 2026, 175). Since the proposed rule would not require reviews of quarterly information included in Form 8-K for issuers electing semiannual reporting, the first and third quarter financial information for companies electing semiannual reporting may not have been subject to review by the independent auditor. Consequently, if a firm subsequently returns to quarterly reporting, auditors would be required to perform additional procedures to obtain sufficient support for comparative quarterly information presented in future filings. This reporting pattern would require reconstructing and reviewing previously unreviewed quarterly information. As a result, any short-term compliance savings associated with semiannual reporting may be partially offset by substantial transition costs when firms change reporting frequencies across reporting periods.
The proposed rule change may provide fewer benefits than anticipated because a significant portion of firms may be functionally unable to implement semiannual reporting due to existing regulatory, contractual, or governance requirements. For example, many financial institutions and insurance companies are already subject to separate quarterly regulatory reporting requirements. In addition, many private debt agreements and lending arrangements

require borrowers to provide creditors with quarterly financial information. Firms may also continue preparing quarterly financial information to satisfy the information needs of boards of directors, audit committees, investors, and other stakeholders. As a result, many firms may be required to continue preparing quarterly financial information regardless of SEC reporting requirements, thereby limiting the proposal's anticipated cost savings.
Potential Audit Consequences
Quarterly reviews provide recurring auditor involvement that may facilitate the earlier identification and resolution of accounting issues before they affect annual financial statements. This role is consistent with PCAOB interim review standards, which describe interim reviews as involving analytical procedures and inquiries of financial and accounting personnel and requiring auditors to update their knowledge of the company’s business and internal control as they relate to interim financial reporting (PCAOB AS 4105). Because reviews occur throughout the year, they create multiple opportunities for auditors to identify accounting errors, challenge management estimates, evaluate unusual transactions, and address emerging financial reporting issues before they become entrenched. Eliminating two review periods may increase the time during which material weaknesses go undetected, potentially increasing the costs to remediate when eventually discovered. This concern is particularly important because PCAOB standards recognize that a material weakness can exist even when the financial statements are not materially misstated and that the ICFR audit is designed to support the auditor’s opinion on internal control effectiveness as of year-end (PCAOB AS 2201). In some cases, issuers may not have sufficient time to remediate material weaknesses before the reporting period ends, leading to more adverse internal control reports and opinions (and the related capital market consequences). Consistent with this concern, Barr-Pulliam, Brown-Liburd, and Sanderson (2022)

find that internal control opinions affect perceptions of audit quality, assurance, and auditor negligence, highlighting that adverse ICFR reporting outcomes, in some settings, can have consequences beyond the disclosure itself. In addition, auditors currently identify and resolve many issues during quarterly reviews before they materially affect annual financial reporting. Delays in identifying and resolving financial reporting issues may increase the magnitude of any required year-end corrections or adjustments (making these adjustments more difficult for auditors to negotiate).

Quarterly reviews also allow auditors to maintain a current understanding of client risks throughout the year. Recurring interactions with management provide opportunities to identify changes in operations, personnel, information systems, internal controls, and economic conditions that may affect the risk of financial reporting. Less frequent auditor involvement may reduce awareness of these developments and impair the timely identification of emerging accounting issues. As a result, risk assessments may become less timely, requiring auditors to modify planned procedures later in the engagement. This may reduce audit efficiency and increase audit effort as issues that could have been identified and addressed earlier are instead resolved closer to year-end.

In addition, reducing the number of quarterly reviews may not eliminate audit work; instead, it may shift a portion of that work to periods when audit firms already face significant resource constraints. Prior audit research finds that workload compression and high auditor workloads are associated with lower audit quality, including through increased pressure on audit teams and reduced capacity to perform and review audit procedures effectively (e.g., López and Peters 2012; Persellin, Schmidt, Vandervelde, and Wilkins 2019). To the extent that accounting issues, material weaknesses, or unusual transactions are identified later in the review or audit

process, auditors may require additional time to investigate and resolve those matters under tighter deadlines. Such workload compression may negatively affect audit quality and harm investors. In some cases, the additional time required to investigate and resolve issues identified later in the process could delay the issuance of audited financial statements, thereby creating other compliance costs for firms and further reducing the timeliness of financial information available to investors.

If companies continue issuing quarterly earnings releases after quarterly reviews are no longer required, the perceived reliability of those disclosures may decline as auditor involvement becomes optional. Under the proposed framework, firms may continue providing quarterly information to investors while no longer obtaining auditor reviews of the underlying financial information. This concern is consistent with evidence that preliminary earnings releases issued before audit completion are more likely to be revised, suggesting that auditor involvement can improve the reliability of earnings information released to capital markets (e.g., Bronson, Hogan, Johnson, and Ramesh 2011). Companies facing pressure to meet earnings targets may have greater discretion over unreviewed quarterly disclosures, potentially increasing uncertainty regarding the credibility of reported results. As a result, investors may place undue reliance on risky and unreviewed interim disclosures. Prior research finds that lower financial reporting frequency can increase investors' reliance on alternative sources of earnings news, which may create excessive information spillovers from peer firms (e.g., Arif and De George 2020). Over time, this could lead to investor losses, greater market volatility, and higher costs of capital for registrants.

Potential Unintended Consequences for the Audit Market

The proposal may also have unintended consequences for the audit services market.

Some audit firms may view firms that elect semiannual reporting as presenting greater engagement risk (e.g., Johnstone 2000). First, electing semiannual reporting will reveal valuable information about registrants' control environment. Doing so could easily become an important risk factor for audit firms to consider in their engagement acceptance/continuance decisions, risk

assessments, and pricing. Prior research finds that internal control weaknesses are associated with audit fee premiums and that audit fees may remain elevated for some firms even after material weaknesses are remediated (e.g., Hogan and Wilkins 2008; Munsif, Raghunandan, Rama, and Singhvi 2011). Additionally, auditors will inevitably interact less with management under a semiannual reporting routine, relative to a quarterly reporting regime. This will result in fewer opportunities to evaluate emerging accounting issues and identify potential financial reporting problems before year-end. As a result, certain audit firms may become less willing to serve firms that elect semiannual reporting or may require higher fees to compensate for the additional risk. To the extent this occurs, affected firms may face reduced auditor choice and potentially higher audit costs. In addition, if firms electing semiannual reporting are concentrated among a smaller subset of audit firms, the proposal could have unintended consequences for audit quality and competition within the audit market.

III. ECONOMIC ANALYSIS

Critique of the Economic Analysis and Short-termism Assumptions

The Commission's economic analysis suggests a causal link between quarterly reporting and managerial short-termism and there is some evidence consistent with this view (Kajuter, Lessenich, Nienhaus, and Van Gemmern 2022). For example, Kraft, Vashishtha, and

9

Venkatachalam (2018) find that companies decreased investments in fixed assets after the United States increased the frequency of interim reporting to quarterly. However, there is also evidence that contradicts the view that increased reporting frequency leads to higher levels of managerial myopia. For example, Nallareddy, Pozen, and Rajgopal (2021) find that changing the frequency of reporting requirements has essentially no impact on firm investment decisions.

In its proposal, the Commission argues that "it is difficult to empirically estimate the counterfactual value of semiannual reporting" with respect to "the issue of what reporting frequency would be optimal for investors and companies" (SEC 2026, 98). However, research confirms that higher reporting frequency reduces information asymmetry and financing frictions, with higher frequency associated with a lower cost of equity capital (Fu, Kraft, and Zhang 2012). Moving to a semiannual cadence doubles the length of the inter-announcement window, leading to a broader buildup of adverse selection risk and a potentially higher net cost of equity capital.

Adverse Impact on Continuous Monitoring Framework

The Commission acknowledges in the proposal that "less frequent reporting could delay the identification and resolution" of misstatements and control deficiencies (SEC 2026, 119). Less timely involvement of the auditor in significant unusual transactions and new types of transactions will delay the detection and correction of misstatements as well as the identification and remediation of internal control deficiencies. This may lead to higher audit fees that offset any savings from eliminating reviews of the first and third quarters. For example, unremediated control deficiencies will increase the risk of material misstatement and the extent of required audit procedures necessary to address the heightened risk.

10

Potential Impact on Market Competition for Audit Services

The Commission notes that firm size and operating complexity are likely to affect issuers' reporting frequency decisions (SEC 2026, 122). We suspect that smaller issuers will be more likely to choose less frequent reporting. These issuers are more likely to be served by smaller audit firms. Thus, the estimated 12% reduction in audit fees resulting from this proposal may fall disproportionately on smaller audit firms and could lead to further concentration of the audit market, a systemic risk that is not currently addressed in the proposal.1

IV. RESPONSES TO SELECTED QUESTIONS

Question 20: In connection with any adoption of the proposal, should there be a new requirement for semiannual filers that announce or release earnings for the first or third quarters of their fiscal year (i.e., the periods that would later be subsumed in Forms 10-S and 10-K but for which there would be no quarterly report filed with the Commission)—

that financial information in any first or third quarter earnings releases be reviewed by an independent public accountant? If so, would any changes to current auditing standards (e.g., governing reviews) be required?

Semiannual filers that choose to announce or release quarterly earnings should be required to have their financial statements reviewed by their external auditor. At the time the Commission adopted the rule to require interim reviews, it cited the need for more discipline in the financial reporting process to address increasing concerns about inappropriate earnings management (SEC 1999). Ettredge, Simon, Smith, and Stone (2000) find that quarterly reviews result in more adjustments in the quarters and fewer adjustments at year-end. Moreover, allowing companies to choose semiannual reporting to avoid interim reviews while still reporting quarterly earnings does not seem appropriate.

1 See page 94 of the proposal for the Commission's estimate that the reduction in fees will be approximately 12%
(SEC 2026).

Paragraph .03 of PCAOB Auditing Standard (AS) 4105 refers to the SEC requirement for registrants to file quarterly reports on Form 10-Q or Form 10-QSB. In addition to revising this requirement to refer to Form 10-S, the language would also need to be revised to address circumstances where the auditor reviews interim financial statements included in an 8-K.

Question 24: Would the nature and extent of procedures that an independent public accountant performs during a review change depending upon whether the independent public accountant is performing a review over a fiscal semiannual period or a fiscal quarterly period? Would independent public accountants conducting reviews do the same amount of work for a fiscal semiannual period as they currently do for two quarterly fiscal periods on a combined basis? Would an independent public accountant experience any impact on efficiency or economies of scale when conducting reviews and annual audits under semiannual reporting versus under quarterly reporting for the same company? Would any changes to independent public accountants' review or audit procedures or any impact on efficiency or economies of scale result in changes in costs to companies? If so, describe the impact and whether the impact could vary depending upon the size of the registrant subject to the review.

Interim reviews consist primarily of inquiry and analytical procedures. However, auditors typically perform audit procedures on significant unusual transactions in the period in which those transactions occur. Reducing the number of interim reviews from three to one will adversely affect the auditor's ability to identify and perform relevant audit procedures, delaying those procedures until later in the year. Moving audit work to busier times has the potential to significantly adversely impact audit quality (Heo, Kwon, and Tan 2020; Lopez and Peters 2012).

Question 25: Would companies that elect semiannual reporting retain their independent public accountant to perform a review of their financial statements at the end of each quarter either to: (1) support financial information that is used for purposes of a quarterly earnings release (notwithstanding that, as noted above, there is no Commission requirement for a quarterly earnings release to be reviewed by an independent public accountant), or (2) guard against the possible need for a quarterly review to be performed should the company decide to change back to quarterly reporting in a future period (where that period would require comparative quarterly data for the prior year)?

We do not know whether semiannual filers would voluntarily elect to have their quarterly financial statements reviewed by their external auditors. We therefore recommend that the

Commission require semiannual filers who choose to announce or release quarterly earnings to engage their auditor to perform interim reviews prior to release.

Question 26: For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies' disclosure controls and procedures, (2) companies' internal control

over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements? With semiannual reporting, is there a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.

The shift to semiannual reporting will result in less frequent evaluation of the effectiveness of disclosure controls and internal controls over financial reporting. As a result, management and auditors may detect internal control deficiencies less timely, increasing the risk of material misstatement in interim and annual periods.

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14
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Baharak Motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Baharak Please keep transparency alive and well and not limit how often the public gets reports. Quarterly is the minimum mandate.

Barb Henry R.N. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Barb Henry Three times a year would be a more palatable

compromise. Isn't the citizenry presently demanding more transparency rather than less.

Barbara Roelofs — Jun 24, 2026
Subject: File No. S7-2026-15 From: Barbara Roelofs Semiannual reporting is insufficient, as those who have a vested interest in a company are actually engaged in ownership and have a right to the information essential for them to make decisions in managing investments. In order for the investors to engage the decision-making process it is essential that they have up-to-date, transparent, and comprehensive information regarding the performance, on all levels, of the company in which they have invested. Quarterly reports are synoptic and do not represent real-time, comprehensive information upon which decisions can legitimately be made. Semiannual reports likely would be deemed useless. It should not become an onerous task for one to obtain information in order to make informed decisions. Semiannual reporting would not provide timely information and may not be in any way pertinent in light of the dynamic nature of the markets. This would leave investors in the dark.

Barbara Ruhnke-David retired accountant — Jun 24, 2026
Subject: File No. S7-2026-15 From: Barbara Ruhnke-David less information is never good when financial decisions have to be made. electronics today make it cheap and easy to report.

Bardia Alavi — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bardia Alavi I think having less frequent earnings is not helping with investors. This might result in pulling funds from US companies and into International markets.

Bart Hopkins — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bart Hopkins Company Reports should continue to be issued quarterly

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Becky Wharton — Jun 24, 2026
Subject: File No. S7-2026-15 From: Becky Wharton Investors need accountability and access to information. Do not limit this by reducing the reporting requirements

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Ben — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ben I oppose the proposal to allow public companies to reduce reporting from quarterly to semiannual. As an individual investor, I rely on regular financial disclosures to make informed decisions and monitor the companies I own. Less frequent reporting would reduce transparency, increase uncertainty, and could lead to larger market reactions when information is finally released. The benefits of timely and consistent information for investors outweigh any potential reduction in reporting costs. Please maintain the current quarterly reporting requirements.

Ben Lapsley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ben Lapsley As a retired investor, I rely on timely information from public companies. Quarterly reporting is a reasonable requirement to access the public markets and we should NOT change the reporting cycle. Good company leadership can handle the "pressure" to meet earnings on a quarterly basis, including variances from whatever the analysts project. Going six months between reports is not a good thing.

Benjamin Cunningham — Jun 24, 2026
Subject: File No. S7-2026-15 From: Benjamin Cunningham I would like to express my opposition of the requirement of public companies moving to semi-annual reporting. As a partial owner of many companies, I would find more infrequent reporting troubling and would like the current quarterly reporting requirements to remain in place.

Benjamin O'Connor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Benjamin O'Connor As an engaged investor, I rely heavily on quarterly reporting from companies that I invest in to validate my investment decisions and keep abreast of new developments. Reducing reporting to semiannual reduces my ability to make informed decisions around my investments. With less timely information released to the market, it makes it harder to pick up on opportunities / threats / trends for listed companies and will likely result in more volatility around reporting season.

Bert Whetstone — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bert Whetstone SEC, we investors need MORE transparency, not less! We need at least four reports from public companies per year, and in this day and age where information flows more freely than ever it's hard to imagine why these reports can't be monthly. But four is what it has been and it should never be reduced from that requirement. Thank you!

Beth Fuegy None — Jun 24, 2026
Subject: File No. S7-2026-17 From: Beth Fuegy This proposal is a gift for Wall Street, corporate insiders and corporate executives. Retail investors who rely on public filings do not receive this same information and expanding the length of time invites fraud, debt increase and hiding product failures. This should not move forward

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Beverly Debel — Jun 24, 2026
Subject: File No. S7-2026-15 From: Beverly Debel Do not allow the safety of public information to be undermined again as it has so many times in the past. This lesson does not need to be repeated at the expense of a great many peoples' financial well being and security. Your agency name says it all.

BH & LJ Phillips Private investors — Jun 24, 2026
Subject: File No. S7-2026-15 From: BH & LJ Phillips It is so important that we are kept up to date with all the company news. The more news and reporting the better we can keep our investments on track. This is a case of no news is bad news

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Bhanu Subramanya Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bhanu Subramanya Dear Sir/Madam I personally believe the proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a serious mistake. IT is critical that as individual investors, we receive as much public information as possible from all the public companies to ensure the desired transparency as well as timely availability of information for individual investors to be effective in making their investment decisions. While the claim that reducing this frequency from 4 times a year to twice a year could reduce overall cost for a public company, as individual investors and technically owners of the business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and us as the investors. Further - we are in the world of AI where companies have significant opportunities to reduce the cost of generating their quarterly reports via suitable automation techniques -- which should alleviate any concerns about the cost. Finally, with my experience as an executive of a business line in my working experience, companies have significant additional opportunities to reduce cost and it is unclear why reporting four times a year would be seen as a burden. We request you to reject this proposal and continue to continue to maintain the requirement for public companies to report every quarter. Sincerely, Bhanu Subramanya

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Bhuvi Gupta — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bhuvi Gupta Egregious move that will dilute shareholding and transparency, and is harmful for trust. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Bikram Raychaudhuri Doctor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bikram Raychaudhuri Semiannual Reporting i am not sure this is a good idea. it will dilute regulation standards and transparency for investors, reducing trust in the system.

Bill Lemond — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bill Lemond As a long time and long term investor, I find quarters reports to be very helpful and am opposed to changing public company reporting to twice yearly.

Bill McNaughton — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bill McNaughton This is a bad idea, shareholders require more

information not less and cutting to semi-annual from quarterly will cut the information flow. I think with new developments in reporting methods there is no cost saving but there is a significant risk of manipulation of shareholders and the financial markets that could lead to increased bad behaviour, including and up to fraud. Do Not implement semi-annual reporting.

Bill W. Davis — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bill W. Davis As an investor I believe having quarterly reports is much more likely to keep me up to date on the publicly traded companies that I own a portion of. I would hope that most companies would continue to provide those reports quarterly even if the regulation is changed but I do not see a reason to change the regulation. All publicly traded companies should be required to provide financial reports on a quarterly basis.

Billy Hulsey — Jun 24, 2026
Subject: File No. S7-2026-15 From: Billy Hulsey Quarterly reporting is a reasonable balance of transparency and regulatory requirements. Public companies have a fiduciary duty to their shareholders. If they do not want this responsibility, they have the choice to stay private. An equitable capitalist system requires sensible oversight and regulation. Please maintain the status quo.

Bob Rathbone — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bob Rathbone Quarterly reports are the only way for me to be aware how the companies I own are performing. Semi annual reports leave me guessing for months. Unfair!

Bobbie Palmer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bobbie Palmer Please keep the American general investing public informed and protected from fraud by insisting and maintaining quarterly reporting by publicly traded companies.

Bonoplus Family Office (Italy) Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bonoplus Family Office (Italy) I totally disagree with the proposal. Less frequent info is a minus for investors. It just favors an oligarchic community of privileged people while commoners stay more in the dark. Please accept my plain, still true, comment.

Brad Huggins — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brad Huggins I believe semiannual reporting rather than quarterly is a bad Idea and detrimental to my and other portfolios. I am requesting that this proposal be rejected and the status quo remain. Thank you, Brad Huggins

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Bradley C. Sugg None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bradley C. Sugg Stop rolling back regulations on corporations. They need more regulations not less!!!

Bradley McGraw — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bradley McGraw I oppose reducing reporting from quarterly to semi-annual for publicly traded companies. As an investor, having regular, transparent communication and data from the business is critical. Reducing reporting undermines my ability to make informed decisions regarding my investments. Given that each company must maintain records regarding its performance as an essential part of operations, and that reporting is done digitally, I am skeptical that making the reporting less frequent will result in any material savings to the company, much less that any such savings would outweigh the interests of investors whose funds are directly impacted. Please take no action that undermines the interests of individual investors. My comment is part of a coordinated, informed community of individual investors in The Motley Fool Community.

Brandon Swensen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brandon Swensen As an investment analyst for a buy-side firm that manages both private client and retirement plan assets, consistent and timely reporting is vital to ensuring the best treatment and investment selections for clients. Moving away from quarterly reporting would double the time between when due-diligence can be conducted on individual securities. Whether it is an equity or a fixed income instrument, the absence of timely and frequent reporting will decrease visibility into a companies operations while subsequently increasing volatility. The proposed changes will have profound negative effects for clients in the form of reduced due-diligence on investment assets, heightened volatility when trading in accounts, and slower decision making from investment managers. In summary, quarterly reporting allows consistent visibility and enables investment managers to more effectively manage client assets in a prudent manner and ensure all clients are positioned appropriately with high quality investment assets that align with their objectives. Thank you for considering my comment.

Brendan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brendan Dear Commissioners I respectfully urge the SEC not to adopt the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting. The fundamental purpose of the securities laws is to promote transparency and ensure that investors have access to timely, reliable information. Public-company shareholders are owners of the businesses in which they invest. Owners deserve regular communication regarding the performance, risks, and strategic direction of those businesses. Reducing reporting frequency from four times per year to two times per year would move in the opposite direction. Supporters of the proposal argue that less frequent reporting could reduce compliance costs and alleviate pressure on management to focus on short-term results. While those concerns deserve consideration, they should be weighed against the costs imposed on investors by having less information. In today's environment, where advances in automation, artificial intelligence, and digital reporting tools have significantly reduced the burden of preparing disclosures, the benefits of cutting reporting frequency appear increasingly uncertain. At the same time, the costs to market transparency are clear.

Importantly, reducing the flow of information does not reduce uncertainty. It increases uncertainty. Companies continue operating every day regardless of when reports are filed. Customers are gained and lost. Products succeed and fail. Capital is allocated. Risks emerge. When investors receive fewer official updates, they are forced to make decisions with less verified information and greater reliance on speculation, rumors, and incomplete data. The likely result is not a more stable market but a less informed one. Delaying information often causes uncertainty to accumulate over longer periods, making eventual disclosures more consequential and potentially producing larger price adjustments when information finally becomes available. Several market participants have already expressed concern that less frequent reporting could increase volatility and reduce valuation accuracy because investors would have less timely information on which to base decisions. Investors and asset managers cited by Reuters warned that reduced reporting frequency could impair transparency, contribute to mispricing, and increase market volatility rather than reduce it. (Reuters) Recent research conducted by the CFA Institute found strong investor support for retaining quarterly reporting and significant concern about reducing disclosure frequency. Professional investors overwhelmingly view quarterly reporting as an important component of transparent and efficient capital markets. (CFA Institute) Even commentators who support the proposal often acknowledge that investors demand regular information and that many companies may feel compelled to continue providing quarterly updates voluntarily to maintain credibility with shareholders and access to capital. The SEC itself has specifically requested comment on how semiannual reporting could affect the timeliness of information available to investors and the comparability of disclosures among issuers. (DART) The argument that quarterly reporting creates short-termism is also unpersuasive. Short-term thinking is a matter of incentives and management behavior, not the existence of information itself. Investors cannot make better long-term decisions by receiving less information. Transparency is not the cause of short-termism. Rather, transparency allows owners to evaluate whether management is creating long-term value. If there are concerns about compliance burdens for smaller issuers, the Commission could consider targeted relief for those companies rather than reducing disclosure standards across the public markets more broadly. However, for most investors, particularly retail investors who lack access to private information channels, quarterly reporting remains one of the most important mechanisms for maintaining a fair and informed marketplace. For more than fifty years, quarterly reporting has served as a cornerstone of U.S. market transparency. The Commission should preserve that standard and reject proposals that would reduce the frequency of mandatory public-company disclosures. Thank you for considering these comments. Respectfully submitted, Brendan

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Briam Doerfler — Jun 24, 2026
Subject: File No. S7-2026-15 From: Briam Doerfler As an investor, I rely on quarterly reports to make informed investment decisions. I strongly urge you to keep the requirement for QUARTERLY reports. Thanks

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Brian J — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brian J I urge to not reduce the frequency of filing requirements.

Brian Minnillo Motley Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brian Minnillo More transparency is better than less transparency. I oppose the changes to semi annual filings/reportings. The companies owe it to the public and their shareholders to keep them informed at least 3-4 times per year. Thank you

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Brian P - The Motley Fool Community none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brian P - The Motley Fool Community I believe in greater transparency for public companies in America and that we should continue with the quarterly reports. Please don't make this change. Thank you, Brian

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Brian Tasler — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brian Tasler Changing the reporting requirements from quarterly to bi-annually should not even be considered. For investors sake and to avoid repeating Enron/ World Comm scenarios we need more reporting and transparency, not less.

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brian wiglesworth none — Jun 24, 2026
Subject: File No. S7-2026-15 From: brian wiglesworth Already Sent Comment

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Brij Joshi — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brij Joshi As a shareholder of any company, I would like to see a minimum update every quarter as it’s the case today. A lot can happen and shareholders simply wouldn’t know what’s going on in the company which they own, if an option for the reporting is reduced to twice a year. There should be no argument about costs relating to public company reporting. In any event the costs are coming down as a result of AI and even if this wasn’t the case, it’s a cost that more than meets its purpose and fundamental to keep the management of company answerable to the shareholder. Strongly feel that in return of the public’s investment in the company the least a company can do is to report on quarterly basis and not reduce it any further. Thank you

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Brittany Fitzgerald The Moutlet Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brittany Fitzgerald At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Brock Greene — Jun 24, 2026
Subject: File No. S7-2026-15 From: Brock Greene Reducing the reporting requirements for large public companies will hurt the small, individual investor who relies on quarterly reports to gauge how these companies are performing. It will help the institutional and very rich investors who have access to other sources of information. Which, honestly, is probably why you are considering doing this.

Bruce A. Ernst — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bruce A. Ernst Keep the number of public-company reports to 4/ year.

Bruce Carlsten Member of the Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bruce Carlsten I am strongly against the proposal currently on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I do not want to be kept in the dark for long period of time when significant happenings are occurring in a company that I own.

Bruce Kimmerle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bruce Kimmerle I think this proposal would be a great disservice to the individual investor, leaving us in the dark for one-half a year, with the time for informed decision making already passed.

Bud Beavers Citizen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Bud Beavers We need more accountability and transparency, not less

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Buford D Jones The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Buford D Jones As an investor, I know that quarterly reporting vs semi annual reporting is better for me. In a world that is increasingly moving faster, access to information is vital. Please keep quarterly information. Thank you.

Calvin L Young Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Calvin L Young To me, less reporting means less information when needed. Do not change reporting requirement's to twice a year. I oppose the proposal wholeheartedly, and in it's entirety!!!

Campbell Pryde, President and CEO, XBRL US — Jun 24, 2026
June 24, 2026
Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Dear Ms. Countryman:
RE: Semiannual Reporting File Number S7-2026-15
We appreciate the opportunity to provide feedback to the Commission’s proposed rule on Semiannual Reporting.
XBRL US is a nonprofit data standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and

maintaining the technical specification for eXtensible Business Reporting Language (XBRL), a free and open data standard widely used around the world to report quantitative and qualitative information.
XBRL is not a product or service. It is an open, freely available standard that improves the transparency and accessibility of information by rendering it machine-readable. XBRL is technology-neutral. It represents the semantic data model and today it can be used with multiple technology formats including XML, JSON, CSV, and XHTML. XBRL is designed to adapt to technological advancements over time. Millions of public and private companies, banks, governments, and utilities report in XBRL to more than 130 regulators worldwide (see XBRL Project Directory).
While we support the Commission's aim of reducing regulatory burden, we do not see evidence supporting the theory that optional semiannual reporting would be an incentive for companies to go public and to remain public. The Commission's proposal suggests that the current disclosure regime of quarterly reporting is overly burdensome and that less frequent financial reporting would make the public markets more attractive.
As pointed out in a 2025 article1 from Better Markets, there were 7,000 public companies in 1998 compared to fewer than 4,000 today. Private market funding however, has more than doubled from 2019 to 2024, from $6.88 trillion to $14.24 trillion (compared to 54% growth in public market funding over the same period), according to Ocorian's Global Asset Monitor2. The Commission
1345 Avenue of the Americas
27th Floor
New York, NY 10105
Phone: (202) 448-1985
Fax: (866) 516-6923
1 Better Markets, The SEC is Killing IPOs, February 25, 2025: https://bettermarkets.org/wp-content/uploads/2025/02/SEC-is-
Killing-IPOs-Fact-Sheet-02.25.25-Final.pdf
2 Ocorian Global Asset Monitor: https://www.ocorian.com/knowledge-hub/insights/global-private-equity-assets-hit-record-
108-trillion-following-2022-dip
proposal suggests that more limited private funding disclosure requirements may be, at least in part, the reason that companies are turning to alternative funding sources.
The Institutional Limited Partners Association (ILPA), an industry organization representing 600 member institutions that set practices and standards however, suggests that quarterly reporting of financial performance metrics by portfolio companies is common practice for private equity.
The ILPA published the Portfolio Company Metrics Template3
, described as offering a "best-in-
class format for reporting details about the individual companies held by a limited partner's (LPs) fund investments" and template instructions note that it should be provided on a quarterly basis.
Furthermore, an article4 authored by investment banking firm Zachary Scott, notes private equity firms require detailed annual, quarterly, and monthly reporting, along with monthly budgets and long-term forecasts of financial performance, "Private equity owners have a desire to institutionalize management systems so they are repeatable, data-driven, and not reliant upon a single person. Because they are removed from everyday management, private equity firms rely on institutionalized financial reports and key performance indicators (KPIs) to understand how the business is performing."
This suggests that organizations opting for private equity markets rather than public, are not doing so because private equity firms ask for less information.
Companies may choose private market funding because of the greater confidentiality it affords, access to expertise which may be offered by private market investors, and often more flexibility as they are beholden to a limited pool of owners. An analysis by Better Markets notes the plethora of options for private financing including venture capital and private equity, as well as exemptions

allowed by the SEC in programs such as Regulation Crowdfunding, Regulation A, and Regulation D. These options are free from the traditional registration and disclosure requirements of public offerings.
The SEC proposal suggests that the savings per company for transitioning to semiannual from quarterly is $198,000 per year although the Commission has provided no estimate of the cost to the company, its shareholders, and prospective investors for reducing its disclosure regime.
A 2026 CFA Institute survey5 of 2,500 analysts found:
● 62% oppose replacing quarterly reporting with semiannual reporting.
● 70% oppose granting issuers the flexibility to choose or change their reporting cadence.
Only 35% agree with semiannual versus quarterly reporting.
3 ILPA, Portfolio Company Metrics Template: https://ilpa.org/resources-tools/resource-library/portfolio-company-metrics-
template/
4 Zachary Scott, PE Reporting Requirements: Burden or Benefit? https://zacharyscott.com/pe-reporting-requirements-burden-
or-benefit/
5 CFA Institute, WHAT INVESTORS TELL US ABOUT QUARTERLY REPORTING WHY IT MATTERS AND WHY THEY SUPPORT IT IN AN
ERA OF ARTIFICIAL INTELLIGENCE, April 2026 : https://rpc.cfainstitute.org/sites/default/files/docs/research-reports/investor-
perspectives-quarterly-reporting-2026.pdf

● 62% do not support a scaled approach for smaller companies.
● 69% disagree with allowing companies to change their reporting frequency.
The rationale behind retaining quarterly reporting cited in the survey results centered on the need for comparability and consistency across companies and industries. The study also pointed out that quarterly earnings releases are not a substitute for quarterly filings and pointed out the value of structured Form 10-Q filings. Earnings releases are viewed as complementary to quarterly filings as they serve a different purpose.
Concerns raised by respondents about semiannual reporting included lack of comparability, greater reliance on voluntary disclosures, heightened potential for insider trading, and unequal information access. Respondents disagreed with the premise that semiannual reporting would reduce “short-termism.”
Advocates for semiannual reporting often cite practices around the world where semiannual reporting has been adopted. The CFA Institute study points out, “By both number of exchanges and aggregate market capitalization, quarterly reporting remains the more common approach among the world’s largest capital markets, even when you exclude the US as the largest capital market. “
U.S. equity markets represent nearly half of global market capitalization (49.1% in 2024), according to the SIFMA Capital Markets Fact Book, which suggests a high degree of investor confidence in the accessibility and transparency of U.S. equities.
While efficiency and reporting burden reduction are important, the disclosure regime established and maintained by the SEC today is an important factor in the strength of U.S. markets compared to those in the rest of the world. We therefore disagree with the proposal which would give companies the flexibility to opt for semiannual over quarterly reporting.
Below are responses to individual questions posed in the proposed rule.
1. The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semiannual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all companies continue to be required to file Form 10-Q? What types of companies are likely to elect the option to file semiannual reports? Are companies in certain industries more likely than those in other industries to elect to file semiannual reports?
We support maintaining the current cadence of quarterly reporting. While there are conflicting

studies on the impact of transitioning to less frequent reporting, we believe the disruption to US capital markets would be significant.

Potential positives of a move to semiannual reporting that are cited in a Harvard Law School article6 include the potential for greater long-term focus, reduced regulation, potential alignment with non-US jurisdictions and with foreign private issuer reporting and registration requirements. Negatives pointed out in the same article include decreased transparency, quality, and availability of information; plus, the possibility that more frequent reporting (voluntarily) could lack the same level of uniformity as required semiannual reporting. This in turn could increase confusion among stakeholders and the potential for increased shareholder litigation.

Quarterly reporting benefits, as noted in the CFA Institute survey cited earlier, include comparability and consistency, equal information access, and less risk of insider trading. The survey results also dispute the theory that less frequent reporting would encourage greater management focus on long-term planning and strategies.

Results from a German study7 found that deregulation reverses beneficial regulatory effects and, on average, increases information asymmetry and decreases firm value. The study notes that this effect is stronger for “first-tier” (larger, more visible) stocks, highlighting the importance of quarterly reporting for these firms.

A study8 focused on the Vienna Stock Exchange found that firms that terminate quarterly reporting or substantially reduce the content of quarterly reports experience an economically significant reduction in liquidity, but not a deterioration in analyst forecast properties.

2. We are proposing amendments that would permit, but not require, all Exchange Act reporting companies that file Form 10-Q today to file semiannual reports. Should we instead require all companies to file semiannual reports? What would be the benefits and costs of such a mandatory approach? Would mandatory semiannual reporting, with the option to file quarterly reports, lead to more companies electing to forgo quarterly reporting?

Studies have shown that optional quarterly (with mandatory semiannual) reporting can result in a significant split in reporting cadence across the universe of reporting entities. A study9 from September 2025 by Goldman Sachs noted that “European companies have been roughly equally split between semi-annual and quarterly reporting frequencies. On the other hand, nearly all UK listed companies report semi-annually.”

6 Harvard Law School Forum on Corporate Governance: The End of Quarterly Reporting in the United States, October 5, 2025:
https://corpgov.law.harvard.edu/2025/10/05/the-end-of-quarterly-reporting-in-the-united-states/

7 CESIFO Working Papers: The Deregulation of Quarterly Reporting and Its Effects on Information Asymmetry and Firm Value,
July 2024: https://www.ifo.de/DocDL/cesifo1_wp9344.pdf

8 Taylor & Francis Online: The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment,
August 2023: https://www.tandfonline.com/doi/full/10.1080/09638180.2023.2239298?utm_source=chatgpt.com#d1e156

9 Seeking Alpha: Goldman analysis of European firms finds reporting frequency has no impact on valuations, September 20,
2025: https://seekingalpha.com/news/4496798-goldman-analysis-of-european-firms-finds-reporting-frequency-has-no-impact-
on-valuations

While we disagree with semiannual reporting versus quarterly, giving companies the option to choose is likely to result in different cadences across companies, causing confusion and making analysis more difficult.

3. Our proposal would permit semiannual reports for all Exchange Act reporting companies that file Form 10-Q today, regardless of filer status, revenues, market capitalization, or other criteria.

Should the option for semiannual reporting be available only for Exchange Act reporting companies that satisfy certain criteria? If so, what criteria should be imposed and why? For example, should only emerging growth companies or smaller reporting companies be allowed to report semiannually? Should only companies below alternative quantitative or monetary thresholds be allowed to report semiannually? Should the Commission consider a pilot program to permit optional semiannual reporting for a subset of reporting companies and, if so, what would be the benefits of such a pilot program? What types of companies should be included in the pilot program?
We support uniform reporting cadence across all companies, regardless of size or industry. Our position is in line with the results of the CFA Institute survey which found that most analysts (62%) believe in uniform reporting across all entities.
6. If adopted, would semiannual reporting have an impact on investors' ability to compare same-company performance over time? Why or why not?
Comparability across companies will likely be impaired, particularly in the short term as companies consider transitioning to a different cadence of reporting.
7. What effect would our proposal have on investors' ability to compare the relative peer company financial performance of a quarterly filer to a semiannual filer? For example, can an investor reasonably compare a quarterly filer to a semiannual filer where the companies have the same fiscal year and the comparison is sought to be made in the second quarter (when first quarter information that would be subsumed in the semiannual filer's semiannual report on Form 10-S is not yet available) or made in the fourth quarter (when third quarter information that would be subsumed in the semiannual filer's annual report on Form 10-K is not yet available)?
Analyzing companies with mismatched reporting cadence will likely require standardizing the timeframe by aggregating data into semiannual or annual figures.
10. Our proposal would require Exchange Act reporting companies that elect to file semiannual reports to continue with that interim reporting frequency for the rest of the fiscal year in which the election was made. Therefore, companies would not be allowed to file a semiannual report on Form 10-S for the first six months of a fiscal year and then file a quarterly report for the third quarter for that fiscal year. Likewise, companies would not be allowed to file a quarterly report on Form 10-Q for the first quarter of a fiscal year, file a semiannual report on Form 10-S for the first six months for that fiscal year, and not file a quarterly report on Form 10-Q for the third fiscal quarter. Would this proposed approach help avoid potential confusion that could be caused by

changes in interim reporting frequency during a fiscal year? Is it necessary to add any language to the proposed rules to make more explicit the requirement to maintain the selected frequency for the full fiscal year? Rather than the proposed approach, should we allow: (1) semiannual filers and quarterly filers to make a change in interim reporting frequency during the fiscal year, or (2) only semiannual filers to switch to filing quarterly reports during the fiscal year? Should issuers that elect semiannual reporting be required to commit to that disclosure frequency for a certain period of time? Why or why not?
While we disagree with the proposed move to semiannual reporting, if the proposal moves forward, companies should not be allowed to switch the cadence of reporting midway through the year. This could result in companies choosing to report when they have good news and not reporting when they have bad news. Continuity is important to the capital markets ecosystem.
We suggest that the Commission consider requiring companies to file a Form 8-K or provide some kind of more prominent alert when making a change to their reporting cadence. Transitioning to quarterly or semiannual frequency will be a significant decision for companies and will likely be triggered by an event, for example, the need to refinance or enter a new credit agreement which could lead companies to report more frequently to satisfy lenders.
13. We are proposing a new Form 10-S for companies that elect to file semiannual reports. Is the proposed new form needed? Should there be one form for all interim reports, regardless of whether they are for a fiscal quarter or a semiannual period? If so, why?

While again, we disagree with a move to semiannual reporting, if the proposal moves forward, providing a separate form for issuers choosing to file on a semi-annual basis would give investors the ability to easily identify those companies.

14. Proposed Form 10-S would mandate the same narrative and financial information as Form 10-Q, albeit for semiannual periods rather than quarterly periods. Should Form 10-S require narrative or financial information that differs from what is required in Form 10-Q? If so, please specify what information should be different and why this information is or is not needed in Form 10-S. Are there any disclosure items, such as mine safety violations, in proposed Form 10-S that should be required instead to be disclosed in other forms, such as Form 10-K, Form 8-K, or Form SD?

Disclosures required under 10-Q should also be included under 10-S.

15. As an alternative to the proposal for optional semiannual reporting, should we instead revise the disclosure requirements of Form 10-Q to reduce the burden on reporting companies of filing this form, such as amending the current rules for the required interim financial statement review by an independent public accountant, XBRL data tagging, MD&A, information about unregistered sales of registrant securities pursuant to 17 CFR 229.701 (Item 701 of Regulation S-K), or year-to-date comparisons involving financial statements and MD&A? How should these requirements,

or any other requirements of Form 10-Q, be revised? What aspects of Form 10-Q's current reporting framework are most burdensome for reporting companies?

We urge the Commission to retain XBRL preparation of reported data. XBRL tagging is a standard part of the disclosure process and in most companies, is embedded in reporting requirements through disclosure management tools used by issuers to prepare and submit their regulatory filing. Eliminating XBRL tagging from disclosure management reporting would have minimal cost reduction, if any, for filers.

Furthermore, we disagree with the cost estimates included in the rule proposal from a NASDAQ study which states that the median XBRL tagging cost is $26,000 adjusted for inflation, with a high of $446,200. The NASDAQ study was based on 183 individuals at public companies self-reporting what they believed to be their annual cost for XBRL preparation. A study conducted by the AICPA10 which was based on the actual annual reported cost of XBRL preparation for more than 1,000 small reporting companies found that the median price was $4,500 for the year. Today, XBRL preparation is bundled into disclosure management applications which are used by the majority of public companies for reporting.

Furthermore, XBRL reported SEC data from public companies and investment management companies is a robust and powerful resource for the plethora of AI tools in active use today. AI is most efficient (faster, less resource intensive, more consistently accurate) when it uses data in structured format. With AI, SEC regulators can create automated rules that can be run against SEC corporate filings in structured format to identify anomalies and situations where company financials are not in compliance or where they trigger potential problems. Company disclosures can be reviewed more broadly to identify weaknesses. Queries can be run more efficiently against structured data to glean insights.

AI used with corporate XBRL formatted data is a powerful addition to the regulator toolkit. Validation can be automatically, inexpensively conducted against structured company financials to identify issues such as incomplete or missing disclosures, or errors in how accounting standards were applied. Automation allows more robust analysis. Reviewing 5,000 companies can be conducted as quickly and efficiently as analyzing a single company on a manual basis. While today, access to AI powered tools is inexpensive as offerings are heavily subsidized to encourage widespread use of AI, the cost of these tools has already begun to increase and is likely to rise substantially as investors seek to recoup their investments. In the near future, efficiency in the use of AI will be critical to reducing the electricity and infrastructure costs that come with these tools. Sourcing structured, standardized data will be a crucial ingredient for effective, efficient AI to keep regulatory costs low.

The Commission should also consider the fact that the Financial Data Transparency Act (FDTA) will require U.S. regulators including the SEC, to collect more data (not less) in structured, standardized format, using standards associated with a taxonomy/ontology.
10 AICPA: XBRL Cost Study reveals lower than expected filing costs: https://www.aicpa-cima.com/professional-insights/download/xbrl-cost-study-reveals-lower-than-expected-filing-costs

In the age of AI and when the U.S. government, through legislation like the FDTA, are quickly recognizing the need for structured, standardized regulatory data, any pullback in XBRL reporting would be imprudent.
The Commission should instead, consider other ways to streamline the 10-Q to make its preparation more efficient as pointed out in a comment letter submitted by Columbia Business School11 which notes, “The right reform is to make the quarterly report shorter, more decision-relevant, and more structured — not to make it less frequent.”
The IPO process itself could be more standardized and streamlined, which would make it easier for companies to conduct an initial offering and to maintain it going forward.
16. What impact would the flexibility to file semiannual reports on Form 10-S, instead of quarterly reports on Form 10-Q, have on a private company’s decision to become an Exchange Act reporting company? Would more companies choose to go public under the proposed flexible approach to interim reporting? What impact would the proposed flexible approach have on existing Exchange Act reporting companies’ desire to remain public companies?
As noted earlier, we do not believe that giving companies the flexibility to report semiannually rather than quarterly will significantly impact their decision on whether to access the public markets versus private markets. Reporting frequency is similar between PE versus public markets; if anything, PE investors demand more frequent reporting. The potential savings to public companies is minimal compared to the costs to U.S. capital markets which will impact not only investors but issuers as well.
22. Would the option for semiannual reporting result in an overall reduction in material information for investors? Or would other regulatory requirements, such as Form 8-K filing requirements and Regulation FD, elicit sufficient information to offset the less-frequent interim reports and address any investor protection concerns? Would market forces or demands on a company’s business—such as contractual obligations, investor expectations, and potential for shareholder activism—encourage semiannual filers to: (1) voluntarily disclose more information than required, (2) disclose information more frequently than is required, or (3) opt not to become semiannual filers at all?
We believe that the reduction in quarterly reported financials would reduce material information for investors. Only investors can decide what is material information about a company, therefore they should have all the facts at their disposal as soon as the data is available.
30. Should we require the second semiannual period financial information (for semiannual filers) or the fourth quarter financial information (for quarterly filers) to be included in Form 10-K so investors do not need to back out this information if companies do not voluntarily provide it? Would having a longer period (six months for semiannual reports versus three months for quarterly
11 Columbia Business School, June 3, 2026: https://www.sec.gov/comments/S7-2026-15/s7202615-799759-2420026.pdf

reports) make it more difficult for investors to back out this information? Relatedly, should we require semiannual filers to break out financial statement information for the six-month period covered by Form 10-S into two three-month periods and provide similarly broken-out three-month information for the fiscal year covered by Form 10-K?
If quarterly financials are required to be provided, reports should be published on a quarterly basis rather than waiting to report until two periods are available.
50. What compliance cost savings would be realized by companies that would elect the proposed

semiannual reporting option? Please provide any data regarding the cost of preparing quarterly reports, including employee and director time, legal counsel fees, external accounting advice or independent public accountant review fees, costs for XBRL data tagging, and other costs associated with filing Form 10-Q. To what extent would the option to file one semiannual report, rather than two quarterly reports for the same period, result in lower costs, such as independent public accountant review fees? Would semiannual filers' audit fees paid—in connection with an annual audit of their financial statements or management's assessment of the effectiveness of internal control over financial reporting—be materially different in any way compared to the fees that would have been paid if the same company were a quarterly filer?
There are likely to be some savings when reporting two times per year rather than four times, but cost and resources will not be reduced by half. There are fixed costs when licensing or purchasing software applications and there is also a learning curve for staff tasked with reporting. XBRL tagging costs today are mostly embedded in reporting software applications like disclosure management tools, therefore the XBRL costs are unlikely to be reduced by reducing reporting frequency.
Furthermore, while reporting burden may be lowered to some extent, reducing the frequency of reporting will require reporting managers to climb a steeper learning curve each time they are required to report.
XBRL US appreciates the opportunity to provide feedback on this proposal and remains at FDIC's disposal to further discuss and support your work. Do not hesitate to engage us in your discussions and questions related to standards. I can be reached at Campbell.Pryde@xbrl.us or (917) 582-6159.
Sincerely,
Campbell Pryde
President and CEO, XBRL US

Capt Luke Warfield — Jun 24, 2026
Subject: File No. S7-2026-15 From: Capt Luke Warfield Adding darkness to the system is a formula for much evil to occur. Why is this even an issue? I expect many may lose their life savings!

Carlo Coronato — Jun 24, 2026
Subject: File No. S7-2026-15 From: Carlo Coronato This is wrong we need 4 reports per year to have a clear view

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Carmen Valdes — Jun 24, 2026
Subject: File No. S7-2026-15 From: Carmen Valdes My investments are made to finance my eventual retirement. As such, it is vital that I stay informed, in a timely manner, regarding the companies in which I have invested. It would be a grave mistake to allow public-company reports to be reduced from the current four times a year to just two. Without quarterly reports, investors will be left in the dark regarding vital information concerning the companies in which they invest. Investors would not be able to make informed decisions pertaining to their investments, thus eliminating opportunities to divert their investments before potentially losing a substantial amount of funds. I respectfully ask that you do not allow this change to occur and keep company reports issued on a quarterly basis.

CAROL L COLOMBO Private Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: CAROL L COLOMBO Any good business/management team looks at their own monthly and quarterly reports, and we investors rely on that information to make informed investment decisions. Semi-annual reporting has no benefits while adding to risk. The frauds of the past are why these reporting and attestation requirements exist and by weakening these safeguards, you weaken our entire investment system.

Carolyn Cagle retired Banking City Executive — Jun 24, 2026
Subject: File No. S7-2026-15 From: Carolyn Cagle Quarterly reporting is very important to keep investors informed and to assure more accountability in a timely manner. Carolyn Cagle Retired Banking City Executive

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Cary Hitsman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cary Hitsman I feel it is a mistake to allow publicly traded companies to reduce their financial reporting from 4 times a year to twice a year. It is not in the best interest of the public who rely on current information when making decision with their investing dollars.

Catherine Bourke — Jun 24, 2026
Subject: File No. S7-2026-15 From: Catherine Bourke Quarterly reports should not be reduced to bi-yearly.

Cathy Hussung — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cathy Hussung Quarterly reports are an important way to get information out to the public. Also helps keep corporations and individuals honest.

Cedric Reuter — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cedric Reuter I believe that reducing the frequency of reporting is a mistake and disservice to shareholders without a measurable benefit significant enough to justify it. Please keep reporting regulations in place. Thank you.

Charles — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles At 6 months between reports one must realize conjecture and rumors will take hold . I would like it to be every 4 months as that would calm investors and be a chance to see that companies are not up to any chicanery . And as always markets go up and they will go down . That 6 months window on a down time frame will not be well received. Slow and steady on changing helps everyone long term ,go like gang busters and you may not like the outcome. Thank you for reading this, Charles Taylor

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Charles D. Hawk None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles D. Hawk Stand firm for oversight and accountability.

Charles Dixon — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Dixon Semiannual reporting should NOT replace quarterly reporting. As an investor and holder of shares in companies, I should be informed regularly of the state of the company. Semiannual reporting is not sufficient nor timely enough. Quarertly reporting ensures that the directors of the company 'keep watch' on the state of the company and not tempted to 'let things slide' until it is too late to address issues. The question of saving reporting costs is irrelevent in view of the amount of cost incurred compared to the cost of the damage done by reduced reporting. Transparencey, and regular timely reporting is essential for a healthy business.

Charles Ellul CFP — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Ellul quarterly reports is a must

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Charles Hall — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Hall Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Keep them honest!

CHARLES HUBERT Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: CHARLES HUBERT Financial reporting by public companies is a necessary requirement. I have been investing for over 50 years and rely on the quarterly financial information to determine my investment decisions. Additionally, I believe that having to submit quarterly financial information helps to keep companies honest. Please do not change the current reporting frequency. Thank you.

Charles Luevano — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Luevano To whom it may concern. As an investor, quarterly filings are of paramount importance to ensure investors are aware of the risks and benefits of the company and their stock. Removing these regulations is foolhardy at the minimum as many companies are heavily held accountable by these regulations. I humbly request that we DO NOT go to a semiannual reporting. Please retain the quarterly reports!! Thank you.

Charles Roberson The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Roberson I do not agree with the idea of companies reporting only 2 time per year. As a stock holder I deserve to see results more often. Thanks!

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charles tatum Bus. Analyst/IT Professional — Jun 24, 2026
Subject: File No. S7-2026-15 From: charles tatum I think 2 times a year is too little, a lot can happen in 6 months. 3 times a year seems more reasonable for investors and cost effective as well. Large to med companies would have more time to view and evaluate changes. Also, they have more time to alter their direction. 90 days should be for smaller companies which are more susceptible to the volatility in the economy quicker and at lower levels. This could give large/med companies business data to use to in Business Intelligence (BI) forecasting/ projections, validation.

Charles Waxlax — Jun 24, 2026
Subject: File No. S7-2026-15 From: Charles Waxlax Re: File No. S7-2026-15, Semiannual Reporting I am an individual investor, and I am writing to oppose this proposal. Quarterly reporting is one of the few moments when retail investors and institutions see the same financial picture at the same time. Cut it in half and you widen the gap. Institutions have analyst access, paid data, and direct lines to management. Most of us have the 10-Q. Remove two of those filings a year and you hand the already-informed an even bigger edge. That runs against this agency's core job of protecting ordinary investors. I understand the proposal is optional. That does not make it harmless. It splits the market into companies that report fully and companies that do not, which makes comparison harder for the people with the fewest resources to do that work. And every company that elects it normalizes less disclosure as the default. The business does not slow down between reports. Products ship, customers come and go, margins move, debt gets taken on. Under semiannual reporting, owners simply learn about all of it less often. Less information does not remove uncertainty. It stores it up. When the next report lands, the surprises are bigger and the price swings sharper, and the investors least able to absorb that volatility are the ones holding small positions. The cost savings are modest and they land on company balance sheets. The cost of cutting interim reporting in half lands on millions of dispersed owners who cannot negotiate for more. That is a bad trade. If short-term pressure is the worry, this does not solve it. Earnings releases, guidance, and analyst noise all continue. The proposal strips out the reviewed financial detail while leaving the noise in place. That makes investors less informed, not more patient. Please keep quarterly reporting as the standard for public companies. Ownership means the right to regular, transparent information about the business you own. Respectfully submitted, Charles Waxlax

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Cheng Alvin Investment Management — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cheng Alvin Whereas it is seldom that corporate executives provide opportunities for Individual Investors to have direct access to discuss company performance and outlook, the reduction in corporate reports by way of regular reporting will further reduce the necessary information flow so that there will be more shocks and uncertainties suffered by the investors.

Cheryl Beckwith AARP — Jun 24, 2026

Subject: File No. S7-2026-15 From: Cheryl Beckwith Please keep the reporting on a quarterly basis.

Chris Daniels — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Daniels Reducing reporting two twice a year would be a mistake. Information is knowledge, knowledge is power.

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chris felstead company owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: chris felstead To whom it may concern. As an investor in US & European stocks i require the greatest transparancy when making decisions. Reducing quartley reporting would make me think twice before investing in US companies.

Chris Fry — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Fry A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Please do not make this change!

Chris Green Democrat — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Green I believe it would be a mistake to move away from the quarterly reporting system currently in place. Having less information about companies I invest in provided less frequently will degrade my ability to be an informed investor. Please don't change the current system.

Chris Grippo Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Grippo I believe it is a bad idea to allow public companies to only report twice a year. I understand that this is to encourage long term thinking but 6 months between reports encourages fraud and invisibility. Price discovery will only take longer if earnings are only reported twice a year and as an individual investor with ownership in the company I should be able to have visibility into what is going on at least on a quarterly basis.

Chris Renninger — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Renninger I am completely opposed to a reduction in reporting requirements. In an age when information and opinion moves at the speed of light, we should require greater accountability and transparency from our leaders and business executives.

Rumor, fear, and unbridled enthusiasm will have greater impact on stock markets than they do now when there is less bona fide information available upon which to judge whether to buy or sell stock in any company. Uncertainty leads to volatility, and volatility reduces confidence in both individual companies and the markets on which they are traded. My opinion is that information serves to stabilize markets as a whole, reduce volatility, and increase investor confidence that their retirement funds are safe in the long term. Quarterly reporting should remain as a minimal interval.

Chris Tilley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Tilley Please keep the public company reporting rules as quarterly. 6 months is way too long and does not allow investors adequate information for making and monitoring investments. It also allows way too much time for insiders to buy or sell stock prior to good or bad news before that information is available to the public. Thank you.

Chris warren — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris warren Motley Fool Community Repainding to a really damaging idea of reducing recording. All this will do is increase the ability to hide things in the age of AI. It should be very easy to do reporting especially going forward brings transparency to investors and they deserve that.

Chris Wilber NCAA Coach — Jun 24, 2026
Subject: File No. S7-2026-15 From: Chris Wilber Investors deserve more transparency in reporting company updates and it should be in a more frequent interval.

Christie McNickle Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christie McNickle The proposal now on the table will allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake. We need more transparency, not less. Four times per year should be the minimum. Please do not drop the minimum below this. Thank you.

Christine — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christine It is difficult to take arguments against quarterly reporting at face value when the same government entities are simultaneously promoting data centers, surveillance technologies, and flock cameras on the grounds that more data is essential for planning, management, and public safety. If data is valuable enough to justify expanding collection and monitoring systems, then public access to government performance data should be treated as equally important. Reducing reporting requirements does not increase transparency or accountability; it reduces the public's ability to evaluate government actions and outcomes. From my perspective, this is less about efficiency and more about control over who has access to information. The inconsistency is apparent, and many citizens recognize the hypocrisy. If you want to keep your seat, maintain quarterly reporting. Administrations come and go, but the American people are forever. Never forget.

Christopher Brown Registered Investment Advisor w/ CFA, CFP — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christopher Brown Frankly it is a terrible idea to reduce audited public disclosures from quarterly to semi-annually. Currently, big money professional investors have a significant information advantage over small individual, investors with respect to information. Even myself with over 25 years of investing experience and running a small wealth management firm has a significant disadvantage to large investors that can pick up the phone and get access to analysts and management at will. I understand there is a small marginal cost to the increased disclosure. However the trade off would not be close to being worth it and would significantly harm individual investors.

Christopher Daniel Burke Accountant — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christopher Daniel Burke It's a mistake to encourage any publicly traded organization to report its earnings fifty percent less frequently. Would we likewise encourage people to report legal citizenship fifty percent less frequently, or likewise encourage violent crimes to be reported by municipalities fifty percent less frequently? It's outrageous to consider that legislation like this is being considered as law. I'm an accountant, a military veteran, and an investor who can only make sound decisions with solid information and a serious review of a businesses' prospectus, to include analysis of past performance. When you shy away from information and facts, it tips the balance of power squarely towards a business and well away from investors. Sadly, that is precisely the effect the ambassadors of this legislation are backing.

Christopher Evans Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christopher Evans I'm writing in opposition to the proposal to allow publicly traded companies to reduce the frequency of their financial reporting. This proposal would decrease transparency for individual investors and would also result in more Americans being less informed about public traded companies. This proposal is not good for our democracy, our economy, or our financial systems and I encourage that the SEC keep current reporting requirements as is for all publicly traded companies.

Christopher Muirhead — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christopher Muirhead I support the SEC’s proposal to reduce annual reporting from four times a year to two. It would cut compliance costs by around two hundred thousand dollars per year, ease the short-term pressure on management, and give companies useful flexibility. Investors would still get plenty of updates through earnings calls and 8-K filings, so I don’t see a big transparency problem. Smaller companies in particular would benefit from this change.

Christopher Raphael Christhemacguy Consulting Services — Jun 24, 2026
Subject: File No. S7-2026-15 From: Christopher Raphael Please leave the due diligence reporting at every three months. We learned about reliance on “self monitoring” years ago. That didn’t work then and won’t work now. Leave the existing requirements in place.

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chuck bosomworth — Jun 24, 2026
Subject: File No. S7-2026-15 From: chuck bosomworth I am opposed to the change to semi annual reporting as it weakens my ability as an investor to monitor company plans, forecasts and performance for those companies I'm a part owner of. I do not buy the purported savings as being material to a publicly held company This is especially true as technology eases the burden significantly If the leaders of these businesses don't continue to assemble the information currently presented quarterly, they are not doing the job shareholders expect and should be replaced. Presenting it is minimal incremental effort

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Claude Taylor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Claude Taylor Your proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Claudia Costello None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Claudia Costello It is important to have as much transparency as possible in investing. Quarterly reporting is important. I am opposed to changing to twice a year reporting. This only benefits the company's management not the shareholders or investors.

Clayton Scott Greer (Individual) Bank President and CPA — Jun 24, 2026
Subject: File No. S7-2026-15 From: Clayton Scott Greer (Individual) I oppose reducing the number of public-company reports from four times a year to just two. It is doubtful this change would generate any meaningful efficiencies but it will reduce transparency to investors.

Clifton Hosmer The motley fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Clifton Hosmer This is not a good idea at all as a shareholder of quite a few companies I need quarterly reports to make sure my investments are doing well and if they aren't I need accountability and the ability to make informed decisions, possibly to exit a position or reduce the size of it, or maybe the company did well and I would like to take profits and pay taxes on those profits, I cannot do that as often if I don't have the quarterly report. Semi annual reporting actually takes away from possible tax revenue and opens the door to not only myself but other investors using losses to offset gains as semi annual reporting will only cause more extreme swings in the market allowing for people to take advantage of the loophole that allows using losses

to reduce tax liability on gains. How the IRS hasn't actually complained and convinced the sec to keep quarterly reporting in place blows my mind

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Colin Alistair Earl Motley fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Colin Alistair Earl Keep reporting annually

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Colin Buckley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Colin Buckley I invest my own money in companies. Reducing the reporting requirement to twice / annum from four / annum is wrong. It is these reports that give me information into how the company is operating. Do not reduce the reporting requirement!!!

Colin McWilliams — Jun 24, 2026
Subject: S7-2026-15 Comments From: Colin McWilliams Affiliation: Jun. 24, 2026 Imagine waking up to find that the value of your retirement savings has shifted dramatically—and you have no clear explanation why for months. That's the reality this proposal risks creating for ordinary investors. I oppose it because it creates a two-tiered market: one for insiders and institutions who already have access to management, analysts, and private briefings, and another for ordinary investors who depend on public disclosures to understand what they own.

The argument that quarterly reporting is somehow an unnecessary burden strikes me as backwards. Public companies are public because they accept capital from the public. In exchange, they owe the public timely transparency. That is not red tape; it is part of the social contract of public markets.

Six months is an eternity in modern business. Entire product cycles can fail. Debt can accumulate. Major customers can disappear. Litigation can emerge. Management can make strategic mistakes that materially affect shareholder value. Under this proposal, investors could be left in the dark for half a year while those closest to the company continue to possess a far more complete picture.

Supporters describe the change as voluntary, but market incentives rarely work that way. Once a critical mass of large companies adopts semi-annual reporting, pressure will build for others to follow. What begins as an option tends to become the new expectation. We've seen that movie before.

History provides ample warning. Financial scandals thrive in environments where information is delayed, obscured, or difficult to verify. Quarterly reporting does not eliminate fraud, but it narrows the window in which misconduct can remain hidden. Less frequent disclosure moves us in the wrong direction.

And I keep coming back to a simple question: who is actually asking for less transparency?

I don't know many ordinary investors who wake up in the morning wishing they had less information about the companies they own. The people pushing for this change are generally the people who already have the most access, the most resources, and the most ways to understand what's happening behind the scenes.

We're told the benefit is lower compliance costs. Fine. But public companies still have to keep their

books. They still have to report to their boards. They still have to track performance internally. The savings seem relatively modest, while the reduction in transparency is very real.

Meanwhile, the costs don't fall on executives. They fall on retirees, workers with 401ks, parents saving for college, and ordinary investors trying to make informed decisions. That's a trade I'm not eager to make.

If anything, modern markets should be moving toward more transparency, not less. Information is what allows markets to function. Information is what helps investors price risk. Information is what helps keep management accountable.

Maybe there's a case for simplifying certain reporting requirements. Maybe there are ways to reduce compliance costs without reducing visibility. But simply telling the public less, and less often, feels like the wrong answer.

Public markets work because investors trust that material information will eventually be disclosed and disclosed in a timely manner. Weakening that standard doesn't strengthen markets. It weakens them.

Sunlight remains one of the cheapest and most effective forms of oversight ever invented. I'm not convinced we should be getting less of it.

Thanks,

Colin McWilliams
Bozeman, MT

Constantin B. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Constantin B. I am against allowing companies to elect to reduce the number of public-company reports from four times a year to just two.

Cornela Koch — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cornela Koch I strongly disagree with the proposal to reduce public reporting from 4 to 2x annually. Shareholders need ongoin transparency to judge the performance odf a public company. Especially in the age of AI with blockbuster IPOs soon to join mega ETFs, quarterly reporting is a must for proper risk assessment.

Corrie Minteer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Corrie Minteer At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely

creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Craig Gaskill The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Craig Gaskill Please keep the quarterly reporting. I depend on that for my investing. Reducing the amount of information available will make investing more risky and in the age of AI I see there is probably little cost savings potential.

Cristie L Emrath The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cristie L Emrath Reducing the number of public-company reports from four times a year to just two is short-sighted and foolish. Any responsible owner/investor is going to be desirous of receiving regular and timely updates on his/her business and/or investment. Anything less than regular, quarterly updates will, at the very least, make you (the company) look like a charlatan or a thief. Not a good look!!

Cullen Black — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cullen Black The incremental benefit reduced reporting responsibility brings to companies is marginal at best. The loss of transparency to owners and potential investors, especially those non-insiders is tremendous. Please don't move forward with this proposal.

Curt Caldwell — Jun 24, 2026
Subject: File No. S7-2026-15 From: Curt Caldwell I do not support the semi annual reporting. As a shareholder I expect to receive timely updates from the companies I am investing in, along with companies I am considering investing in. Moving to every 6 months a lot can change which we as investors would not be informed. This would help the people in the know and would promote greater insider trading issues.

Cyndi Burkle Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Cyndi Burkle Do not change the quarterly report to twice a year. The quarterly reports allow personal decisions on investments quicker when knowing how the company is responding to market changes.

D chapman Motley Fool Community — Jun 24, 2026

Subject: File No. S7-2026-15 From: D chapman investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Do not change the rules to require less reporting.

D G — Jun 24, 2026
Subject: File No. S7-2026-15 From: D G This is a betrayal of all investors - especially in the light of various high profile corruption cases being aired currently. With so much IT available to save time/ cost, there is no excuse for anything other than up to date reporting.

D Gary Nix Concerned stockholder — Jun 24, 2026
Subject: File No. S7-2026-15 From: D Gary Nix At a time when information is something people crave in all phases of life, I find it strange that this proposal has come forth. We are in the Information Age and we want it especially from the companies we own stock in. Reducing the number of reports gives less power to the common person and more to the insiders. Please don't reduce the number of required reports of publically owned companies.

D. Burnell — Jun 24, 2026
Subject: File No. S7-2026-15 From: D. Burnell Motley Fool community

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Damian Pickup-Bowker — Jun 24, 2026
Subject: File No. S7-2026-15 From: Damian Pickup-Bowker Reducing the number of public-company reports from four times a year to just two is a mistake. We need more information, not less and in an age of AI tool, the reports are easier prepare now than they ever have been.

Dana 3 — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dana 3 The quarterly reporting law was created for a reason and it is unacceptable to change it as the players are still the same. Quarterly reporting is vital to keeping Wall Street on the street and arrow.

Dana Lampert The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dana Lampert I think the public-company reports should stay at four times a year not be reduced to two. It's easier to keep track of the financials on a quarterly basis. Thank you,

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Dana renee Military spouse — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dana renee Please don't change the 3 month reporting rule. I co-parent my disabled children with my military spouse. Our kids are almost grown, but I will likely

need to stay and take care of our oldest indefinitely. We have just recently reached the point where we can invest in order to start saving for retirement. Without transparency every 3 months to check in on how companies are doing, it will make it harder for us to protect what little bit of income we can spare to put towards retirement. 6-month corporate check-ins are just too long in between to not know what's going on with the companies we are investing in. I urge the SEC to not change the reporting period from 3 months. I feel that that would negatively impact our faith in institutionalized companies.

Dane M — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dane M Do not give the top 1% another unfair advantage against us by passing this law for them. As a stock trader (not insider trader) quarterly reports help us to make decisions on our investments. We should be talking about making these companies report more, if anything. It's plain to see who this 6 month reporting would benefit, and it isn't the bottom 99% of american citizens who's taxes pay for the SEC to operate and serve OUR interests.

Daniel — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Giving companies the choice to reduce annual reports is negative to all investors, reducing transparency and even further reducing the information that individual traders have access to, therefore giving an even bigger edge to institutional investors. Investing is ownership and therefore reporting and other financial information should be public to the average person so they can make informed investment decisions.

Daniel Boyd — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Boyd more reports, not fewer. more transparency, not less. evil hateth the light

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Daniel Cooke — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Cooke Reducing public company reporting from four to two times per year is a dangerous and frankly stupid idea. Has the SEC forgotten that shareholders are the OWNERS of a company?? Owners absolutely need to know the financial and business details of their company on a quarterly basis. Most individual investors monitor the businesses they own more frequently than that. Perhaps this President's administration prefers ignorance but Do Not force it on investors.

Daniel Gavrilescu — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Gavrilescu Would be useful and investor friendly if for transparency sake to make available and advertise the rationale behind the proposed changes supported by validated studies and trusted sources as an accesibile reference for anyone who wants to validate it. thanx for your attention.

Daniel Gray — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Gray Please don't reduce the number of reports from four to two.

Daniel Kelsh — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Kelsh The idea that owners of a company i.e. shareholders would only get bi-annual updates is ridiculous. There does not seem a reasonable argument to do so. The cost of preparing and disseminating quarterly filings continues to shrink with the evolution of tech tools each quarter. Please maintain quarterly filings at a minimum.

Daniel M Gantenbein Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel M Gantenbein A fair playing field with timely, pertinent disclosure gives the retail investor a fighting chance to make informed decisions. Access of corporate management through private channels, conferences, and roadshows gives institutional Investors many advantages. Semiannual reporting will only worsen this asymmetrical information disadvantage for retail investors. I support and value Market efficiency and Valuation accountability. Quarterly rather then semiannual reporting reduces speculation and reduces and smoothes volatility.

Daniel Rodriguez — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Rodriguez Waiting six months to get important financial reporting from companies in which one has hundreds of thousands invested is far too long for me.

Daniel Troy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel Troy I do not support a reduction in information provided to investors. People owning shares in a company have a right to regular updates and disclosures from the firms they invest in. Please maintain quarterly reporting requirements.

Daniel W Dipert Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daniel W Dipert Public companies must file reports four times per year. Do not change it to twice per year. I am a retired investor living off my earnings and changing the four times per year requirement is unacceptable.

Daphne Mathias The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Daphne Mathias I understand reducing costs, but reducing visibility does not seem to be the answer. Perhaps companies can use AI to generate the bulk of their reporting requirements. In any event, I'd rather not allow companies more time to surprise me with bad news.

Darrell Feldbusch - — Jun 24, 2026
Subject: File No. S7-2026-15 From: Darrell Feldbusch Quarterly report is the bedrock of a good and heathy monetary system that rewards the good and faithful businesses. Less reporting will encourage deceit and deception not worthy of any investment.

Darrie Garth — Jun 24, 2026
Subject: File No. S7-2026-15 From: Darrie Garth I would like to know how the companies I invest in are performing quarterly not twice a year.

David aberkowitz — Jun 24, 2026
Subject: File No. S7-2026-15 From: David aberkowitz Please continue to require publicly traded companies to report at least four times a year. Two times is not sufficient transparency and would make it unfair and difficult to know what a company I am invested in is doing.

David Breed — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Breed This proposed change would put individual investors at a severe disadvantage.

David C Smith The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: David C Smith We need more transparancy from companies not less. Reporting twice a year will increase uncertainty in the market. Reporting four times, as it is now, seems reasonable.

David Forrest — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Forrest Strongly oppose this bill due because it reduces visibility into a company's financial condition and makes it easier to hide things from the company's investors. The idea that this introduces an unnecessary or unfair burden on companies is nonsense. They already do internal reporting and that won't stop. CEO's won't want to know how their business is doing less often than they do now. The idea that this is preventing companies from coming public is also nonsense. If you don't have the financial wherewhithall to do simple reporting to the SEC and your investors, you don't have a strong enough business to be participating in the public markets. Full stop.

David Herzweig — Jun 24, 2026
Subject: S7-2026-15 Comments From: David Herzweig Affiliation: Jun. 24, 2026 The UK ran this exact experiment — mandatory quarterly from 2007, dropped in 2014. Researchers tracked CapEx, R&D, and property/equipment before and after; reporting frequency had no material impact on corporate investment. Companies that stopped reporting quarterly didn't invest more. (The Motley Fool) The remedy doesn't fix the diagnosed problem.

Quarterly reporting is associated with higher analyst coverage, greater liquidity, more transparent information, and lower cost of capital; when releases become less frequent, information asymmetry and insider-trading risk rise. (CFA Institute) Semiannual roughly doubles the blackout between insiders and ordinary shareholders.

Short-term pressure comes from the quarterly guidance/beat-or-miss game, not the 10-Q itself. The LTSE petition conflates the two and doesn't explain how extending the reporting period to six months alters guidance pressure — and indicates guidance would continue. (CFA Institute) You can attack short-termism directly without blinding investors.
Large caps will keep quarterly because their investors require it and their cost of capital depends on it. (Leanrs) The firms most likely to go dark are smaller and less-followed — exactly where timely information matters most. Opting out becomes a negative signal, and the savings accrue to issuers whose investors can least absorb the opacity.

David Johnson Retail Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Johnson I am opposed to allowing a reduction in reporting requirements. It must remain at four times per year. As a retail investor, retired, 70% of our life savings are invested in the stock market. Reducing reporting requirements gives us less opportunity to react to negative or impactful situations thus placing even more risk on these valuable savings. The argument that reporting takes a lot of work and time is grossly in opposition to the concept of AI making our lives more informed. Conceptually AI, which we are investing in worldwide, should be opening up avenues for companies to be reporting more frequently. Less reporting translates to less oversight and the possibility for more negative manipulation. There is too much risk for any agency involved to consider a reduction.

David Kayser — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Kayser I think this change will hurt individual investors/owners. Would any business reduce the frequency of reports in half from their management. With the proliferation of AI, associated costs with reporting quarterly should decrease. Please leave the requirement to report quarterly in place.

David King — Jun 24, 2026
Subject: File No. S7-2026-15 From: David King I think that reporting 4 times per year and not onerous - especially in light of technology advancements. As an oner in these companies, I would not like to see the amount of information on which I make decisions to be both cut in half and less timely.

DAVID KUNKEL MOTLEY FOOL COMMUNITY — Jun 24, 2026
Subject: File No. S7-2026-15 From: DAVID KUNKEL LESS INFORMATION HELPS NO ONE

David L. Sieving The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: David L. Sieving I'm responding to an advocacy email from The

Motley Fool, who are of the opinion that semiannual public company reporting is inadequate for keeping investors constructively informed. Based on the rate at which modern markets move in response to political developments and economic shifts, I must say I agree with this opinion.

David Laino — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Laino As a private, individual investor in the stock market, I rely on information provided by individual companies to guide my investment decisions. Less information yields more uncertainty, and as such I am AGAINST this proposal to reduce the required frequency of public reporting. Reporting to the public is a responsibility of a public company. It not only is a disservice to investors to reduce the frequency of reporting, but it will only serve to reduce investments as the market abhors uncertainty. Please choose to keep investors better informed through quarterly reports.

David Meldrum The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Meldrum We need continued transparency in public-company reporting. Cutting it from 4 to 2 in an age of technology and ever-flowing news seems counterproductive. We should advocate for greater certainty among shareholders and potential investors to reduce market volatility.

David Mitchell Retired Chartered Accountant — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Mitchell Accounting reporting should remain as is.

David Moncur — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Moncur I and many others invest as a way to protect our wealth and treat investing as a business. Reducing the volume of information available to us on our investments is effectively hampering our ability to run our business efficiently. If any changes are needed they are for greater transparency and more frequent and timely reporting.

David Moore — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Moore I am a retired aerospace engineer and depend on my investments for my retirement. I believe that quarterly reporting should remain in place. If a company's reporting system is efficiently set up, then quarterly reporting given the AI tools available should not be a greater burden the twice a year reporting. Rather a model should be developed that offers continuous real time reporting. Thank you for the opportunity to comment.

David O'Donnell — Jun 24, 2026
Subject: File No. S7-2026-15 From: David O'Donnell As a private investor, it is NOT reasonable to assume that I can make a MORE informed decision with less information. As the owner of multiple businesses, I know how critical it is to stay abreast of developing trends. When I invest my life savings to "own" a portion of a business, I deserve to know what I am buying and how

management's strategies are playing out. Full public disclosure twice a year is woefully inadequate. Thank you for your attention to this matter.

David Orkin — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Orkin The US has among the best-informed investor communities in the World, because we've always followed the dictum that the best decisions come from INFORMED decision makers. Why would we abandon tools that have served us so well for so long? Let the information flow. Companies on US markets are already used to the current reporting structure and have the people and policies in place to meet them. The knowledge benefit to the business and investor community far outweighs any small financial savings to individual companies from reducing their reporting schedule. A lot can happen in 6 months!

David Parrent — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Parrent To reduce the number of required public-company reports from four times a year to just two is a bad idea. Imagine how more poorly informed stockholders would be, especially in this fast moving economy. And AI likely makes creating these reports less costly to companies.

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david schoenberg — Jun 24, 2026
Subject: File No. S7-2026-15 From: david schoenberg As an investor in the US markets, I am opposed to public companies I own or any companies for that matter to report only twice a year. This puts me at a disadvantage. even though I am a long-term investor, I want to know what's going on a quarterly basis… in this age of AI. The expense argument does not hold. Please uphold quarterly reporting and updates. I would go as far to suggest that people who actually own the company should get monthly (if not every other month) updates/reports.

David slimak Private investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: David slimak . I think in this new age of AI that monthly reporting would be a breeze. I think more information is critical for investors to make informed decisions. I also think it is very typical of people in power to desire less oversight. Thank you for the opportunity to comment.

David Wallace — Jun 24, 2026
Subject: File No. S7-2026-15 From: David Wallace I (retired) have nearly all my life savings tied directly or indirectly to the stock and financial markets. Please don't cut reporting requirements. 4 times a year at a minimum. Less information and I will start pulling my money out.

Dawn Morse — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dawn Morse Continued quarterly reports allows investors to have the most accurate financial picture of a companies health and earning potential. Reducing the

reporting to semi annual would allow to much time to elapse, and investors will see profit losses. This will cause some investors to find other more secure ways to invest with less risk. We will see markets fall.

Dayle Collins — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dayle Collins Less reporting means less transparency. Less transparency increases the risk of surprises. As an investor / owner I can't support that.

DB — Jun 24, 2026
Subject: File No. S7-2026-15 From: DB Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting reduces oversight, insight, accountability, and trust.

Dean Garrett Retired ag (farmer) — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dean Garrett I need information about stocks I invest in quarterly, not twice a year . To much can happen in 6 months for me to be an informed investor. I need quarterly information.

Dean Mulla retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dean Mulla I am an individual investor. I rely on quarterly reports to determine how well companies I invest in or want to invest in are performing. I urge you to maintain the requirement for quarterly reporting to investors and potential investors on company performance. Please do not relax the reporting requirements to allow for less than quarterly reporting.

Debbie Kelly — Jun 24, 2026
Subject: File No. S7-2026-15 From: Debbie Kelly I greatly disagree and disapprove of the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I deserve regular, transparent communication from companies I invest in, and I actually find it outrageous! This proposal is not in the interest of the American public, but rather in the interest of corporate America.

Deborah J. Kelley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Deborah J. Kelley I believe this proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two times a year is a bad idea. Quarterly communication and reporting is not to much to ask from a company that you are investing in. Reducing reporting requirements only weakens the connection between companies and their owners. Please do not let this proposal pass. We need to maintain the current four times a year public-company reports for investor transparency.

Deborah Wolf — Jun 24, 2026
Subject: File No. S7-2026-15 From: Deborah Wolf No, no, no we need to be able to have quarterly information. Do not change a thing.

Deneen Lee — Jun 24, 2026
Subject: File No. S7-2026-15 From: Deneen Lee I strongly oppose the SEC's proposed transition to semiannual reporting. Reducing corporate disclosure requirements from four times a year to two will severely degrade market transparency, delay the dissemination of critical material information to investors, and ultimately increase market volatility. The quarterly reporting system remains essential for accountability. Thank you for your attention to this important matter. Deneen Lee

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Denise Janecke — Jun 24, 2026
Subject: File No. S7-2026-15 From: Denise Janecke What isn’t debatable is that less information rarely creates better-informed owners. I am an owner of many businesses now. I need to know what decisions are being made, how the company is running, numbers etc., to make good decisions for my investments and my family.

Dennis Jones Portfolio Manager — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dennis Jones As an independent portfolio manager overseeing my own personal account, I have no institutional safety net — every decision I make lives or dies on the quality and timeliness of the information available to me. Quarterly reporting isn't red tape; it's the heartbeat of informed ownership. Every 90 days, I get a structured window into how capital is being deployed, whether management is executing on its promises, and where risks are quietly building beneath the surface. Cut that to twice a year and you don't reduce pressure — you just delay the reckoning. Problems that could be caught and corrected in March fester until August. That's not patience. That's negligence dressed up as reform. The argument that less reporting reduces short-termism has it exactly backwards. Uncertainty breeds volatility, not the other way around. When earnings finally arrive after six months of silence, the market doesn't respond with calm, long-term thinking — it overreacts, because the information gap is wider and the surprises are bigger. Individual investors like me, who already operate at an information disadvantage compared to institutions, get hurt the most. Quarterly reporting levels the playing field. Semiannual reporting tilts it back. I stand firmly with David and the Motley Fool community on this: transparency is not the enemy of long-term investing — it is the foundation of it.

Dennis Michalak Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dennis Michalak You should not institute a new law requiring less reporting.. we need at least quarterly reporting from companies, it is minimal. Thank you

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DENNIS townsenddennis811@gmail.com FORMER BANKER/ RETIRED ENTREPRENEUR — Jun 24, 2026

Subject: File No. S7-2026-15 From: DENNIS townsenddennis811@gmail.com Comments attached

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Derek Evans — Jun 24, 2026
Subject: File No. S7-2026-15 From: Derek Evans The suggested reduction in reporting requirements is considered to be a retroactive step reducing the availability of information and transparency

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Derek West The Motley Fool Community. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Derek West I wish to continue with quarterly reporting. Tracking actions and information is bad enough without reducing the source of such information.

Derick Technician — Jun 24, 2026
Subject: File No. S7-2026-15 From: Derick Semi annual reporting would balloon the market.

Dermot Noonan Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dermot Noonan Keep investors informed and the USA will be stronger for it.

Derrick Niemann — Jun 24, 2026
Subject: File No. S7-2026-15 From: Derrick Niemann Public companies are are owned by The Public! The reporting requirements and earnings are one of the few times investors collectively receive information together, and the small investor is the one most at risk. So reducing the reporting requirements from 4x to 2x / year is HUGE detriment to all traders, especially those with smaller accounts. THE CHANGE CANNOT HAPPEN in good conscious!

Deuard Bowden subscriber of Motley Fool advisors. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Deuard Bowden Reducing the number of reports to stock holder would be a real negative for all.

Diana Huang — Jun 24, 2026
Subject: File No. S7-2026-15 From: Diana Huang every month is good ,six months very bad

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Diane Sheridan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Diane Sheridan We need more transparency not less. With the level of corruption, insider trading and eroding public confidence, it is vital we continue to see regular SEC company filings so WE can make informed investment decisions.

Diane Taylor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Diane Taylor At its heart, investing is ownership of a company. As the owner of even a piece of a business, you deserve regular, transparent communication from that business. If reporting requirements are reduced, the connection between companies and their owners is weakened. As the owner of a variety of stocks, I appreciate having quarterly reports. Reducing the number of reports to only two a year will not give me the information I need to continue reasonable and responsible decisions concerning my involvement with the company. Please continue the requirement for quarterly reports by companies.

Dianne — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dianne I think being an individual investor is challenging enough because of the 80% or greater trading volume done by algorithms. As stock holders we are owners of the company and therefore have a right to receive timely information

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Dianne Akers retired financial professional — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dianne Akers I do not support the move to semi annual reporting for publicly traded companies. This limits transparency for individual investors like myself and other in the Motley Fool Community which I participate. This can only benefit insiders. Please to not make this change to semi annual reporting.

Dianne Leonetti Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dianne Leonetti Keep the quarterly reporting. I want to have a heads up on what's happening with companies that I own a part of.

Dominic Cole CEO & Founder Heartfelt Care Ltd — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dominic Cole A proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two, that’s a mistake! When I own part of a Company, I would like to see how that Company is doing, and not twice a year. With the help of AI, it is not that difficult to put current information on a report in how the Company is preforming each quarter. This is a mistake and needs to not be allowed. I am a member of the Motley fools community, if this ruling goes ahead it could put my investments at risk, will also affect future investing!

Don McAllister None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Don McAllister Please increase in all ways investor transparency.

Don McCan — Jun 24, 2026

Subject: File No. S7-2026-15 From: Don McCan Please retain the quarterly reports, as they are most likely to be produced internally for tracking KPI metrics. These reports provide a clear view of the company's progress or decline, delivering timely and actionable information. This is evidenced by the significant growth many companies have experienced within a single quarter. In contrast, semi-annual reporting is insufficiently frequent for individual investors who require more regular updates. Best regards, Don McCan

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Don Zwick — Jun 24, 2026
Subject: File No. S7-2026-15 From: Don Zwick It is important for investors to have current company information. I do not support reducing public-company reports from four times a year to just two. That impacts the ability to evaluate the current performance of a company.

Donald A. Orr My wife and I are very active personal investors. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Donald A. Orr This action makes very little sense. Due to AI use it will not reduce costs, but definitely delay oversight.

Donald J. Jackl American Institute of Architects — Jun 24, 2026
Subject: File No. S7-2026-15 From: Donald J. Jackl Bill S-7-2026-15 is not a case of "less is more". Common sense dictates that four rather than 2 corporate quarterly reports better informs corporate shareholders (owners). The bill should be defeated.

Donald L Smith with Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Donald L Smith with Motley Fool More reporting ,,not less is indicated.

Donald R. Hicks Attorney/Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Donald R. Hicks Publicly traded companies should continue to be required to release quarterly reports about information relating to their complete operations. In this era when corporate philosophies and policies continually are structured to minimize information available to shareholders and the public, the financial and economic positions of the citizens of our nation are undermined.

Donna Shaw Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Donna Shaw Do not halve the number of reports. In today's chaotic and polarized times, we need more information, not less.

Doreen Bourdeau — Jun 24, 2026
Subject: File No. S7-2026-15 From: Doreen Bourdeau Keep the reports quarterly! Period!!!'

Dorothy Knapke Arters The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dorothy Knapke Arters The quarterly reporting is essential to keep citizens informed and reporting above board!

Dorothy Townsend — Jun 24, 2026
Subject: S7-2026-15 From: Dorothy Townsend Affiliation: Jun. 24, 2026 To the SEC: Keep quarterly reporting with signatures. As a retiree, after nearly 44 years working as an adult, I prefer to keep quarterly reporting as a tool to help prevent fraud and abuse of my long term investment funds. Honest, verifiable reporting with a signature is a must. I sign my income tax statements which is miniscule compared to the large amount of funds controlled by SEC monitored companies. I have worked closer to 55+ years if I include working on my Dad's farm as a child. I wanted to work as a child to earn my own money. Dorothy Townsend, retired since 2018, and currently living in Spokane, WA.

Yahoo Mail: Search, Organize, Conquer

Doug Thorpe — Jun 24, 2026
Subject: File No. S7-2026-15 From: Doug Thorpe Reducing Public reporting reduces my ability to asses the investments I have made and delays my ability to react to Company changes in a timely manor. This reduces needed communication and fair disclosure and timely disclosure. I read the annual and semi-annual reports and rely on these communications when making my investment decisions and am not in favor or reduced reporting. Thank You

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Douglas A Atkins Private investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Douglas A Atkins Corporate management is always looking for ways to lighten the workload and cut expenses, regardless of the cost to investors. I vote no to cutting back the financial reports to twice a year.

Douglas Greer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Douglas Greer Quarterly reporting by public companies should continue, because: (1) External factors such as wars, catastrophes, the imposition of new tariffs, or technological developments can materially and rapidly impact a company's financial performance; (2) Individual investors don't have the resources to independently estimate the impact of those events on sectors or companies; (3) Accordingly, they need to understand management's perspective on those events, and semi-annual reporting is not frequent enough.

Douglas L. Despain Business owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: Douglas L. Despain Good, sucessful business is grounded in honesty and trust. Owners, shareholders, managers, customers, and public alike deserve timely and

transparent communication from legal business entities. Self-governance based on honesty and mortality allows capitalism to work and thrive. Reducing quarterly reporting in favor of anything less would compromise clarity and timely feedback from a business's constituents.

Dov Bloom — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dov Bloom Prefer the continuation of quartery reports. After all, we investors are the owners of all these companies, we deserve frequent information. Thank you for attention to this matter.

Dr . HHale Clinical Psychologist (Michigan) — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dr . HHale Elongating reporting so that investors are not fully informed on a quarterly basis would be too risky for the middle and middle-upper class to invest. Without our contributions, which have a cumulative effect, markets will fall. The draw-backs to lengthening the time between reporting will way outweigh the benefits for companies and the American economy which is already struggling right now. I won't be able to trust in the investments we have put in for Apple, Harley Davidson, Marvel and several others. Clinical Psychologist, Michigan

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Drew LLC The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Drew LLC Please do not reduce the frequency or amount of information investors receive. Companies can find cheaper and easier and faster ways of collecting and distributing information. Investors need timely (and accurate) information for better decisions, better management, and less risk.

Duncan E Jones — Jun 24, 2026
Subject: File No. S7-2026-15 From: Duncan E Jones As à retired teacher, my wife and I depend on our 40 years of investing to support us for the rest of our lives. Our investments have been conservative rather than speculative to protect them. We expect industry to maintain its history of quarterly reporting for dependable investments of the American people. Please don't risk our future!

Dustin Palmer Share holder of many publicly traded companies. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Dustin Palmer I am writing as an individual investor to express my strong opposition to any proposal that would allow public companies to reduce regular reporting from quarterly to semiannual reporting. As a shareholder, I view investing as ownership, and owners deserve consistent, timely, and transparent communication from the companies they own. Reducing the frequency of official reporting would weaken that connection and leave individual investors with less information about material business developments, financial performance, risks, and management decisions. I understand the argument that fewer reports may reduce costs or relieve short-term pressure, but I do not believe less information leads to better long-term decision-making. Companies operate every day, and investors should not be asked to wait six months at a time for meaningful updates. Less transparency increases uncertainty, creates the potential for larger surprises, and can make markets less fair for individual investors. I respectfully urge the SEC to

preserve quarterly reporting requirements and continue supporting clear, timely disclosure for all shareholders.

E. L. Mather — Jun 24, 2026
Subject: File No. S7-2026-15 From: E. L. Mather I am opposed to eliminating quarterly reports in favor of twice yearly. Owners deserve to be informed in a timely manner.

E. Thomas Smiley None — Jun 24, 2026
Subject: File No. S7-2026-15 From: E. Thomas Smiley Please DO NOT approve the proposed SEMI-ANNUAL REPORTING RULE. Less information leads to less informed decisions when it comes to individual investors. Keep the quarterly reporting. Thank you.

Ed Benger — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ed Benger As an individual investor I would be very much against losing the required quarterly reports. It represents a real lack of transparency and would lead to increased volatility in the market. It would hurt my ability as an individual investor to compete with institutional investors and give them an unfair advantage. I'm sure they would still have the ability to gather information that I would not have access to. This bill should not pass! Thank You

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Ed Taliaferro — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ed Taliaferro We need more up to date information,especialy in the current enviroment.

Edhem Ablakovic — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edhem Ablakovic Please have companies continue to report quarterly, not semi-annually. Investors need to this know information, so they may make decisions on best available information, which is now quarterly, and should remain the same, if not monthly.

Edna Doak Retired Financial Analyst — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edna Doak I strongly believe in transparency in business reporting and practices. Changing reporting requirements to semi-annual instead of quarterly encourages secrecy and activities that camouflage the truth. Keep the reporting at quarterly to enable investors to make more informed decisions about where to position their funds. Less reporting will most likely lead to greater skepticism and mistrust of the financial reports.

Eduard West — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eduard West I like to see the results of a company every 3 months; it is essential for me for my investing decisions. And the technical changes go faster and

faster, no reason at all too slow down the reporting to your investors.

Edward Blachman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edward Blachman Ed Blachman, Software Engineer. My entire retirement plan rests on the assumption that public American companies will be transparent in publishing and reporting on their finances. The requirement that they do this once a quarter is important because it reduces the ability of these companies to obfuscate what's really going on. Historically we know that relaxing this requirement would result in poorer outcomes for everyone. As an investor, as a someday-retiree, as a taxpayer, I strongly believe that maintaining the quarterly reporting requirement is good governance— good for companies generally, good for the market, good for the country.

Edward Charles Winthrop Reitired Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edward Charles Winthrop As an individual investor who manages much of my own investments, I think changing the regulations to permit less than quarterly reporting is a terrible idea. Information is the basis for making thoughtful investment decisions and anything that diminishes that is bad for investors. With todays technology tools, reporting quarterly is not a burden on any public company and if it is, they should go private. Keeping all public companies honest and transparent is the most important priority of the SEC. Keep the rules the same!

Edward Cumming — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edward Cumming I'm concerned about reducing the number of reporting periods. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Edward Fischer None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edward Fischer Semi-annual reporting puts individual investors at a strong disadvantage to institutional investors who have other sources of data to monitor a company's performance. It will lead to earnings results that are less reliable and problems that take longer to emerge. One of the reasons that I favor the US market is the quality of the information released each quarter. Don't change that!!!

Edward Veres The Motley Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edward Veres Please keep quarterly reporting for public companies. Switching to semi annual reporting is not in the best interest of investors, especially individual investors. Thank you Mr. Edward Veres

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Edwin Selden Retired, but an investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edwin Selden I know from my days in government and the non-

profit community the less frequently I was required to provide information the less I took the reporting SERIOUSLY. Semi- annual reporting is a serious mistake to the investing community AND to management of the company reporting AND company's Board of Directors.

Edwin Strisower — Jun 24, 2026
Subject: File No. S7-2026-15 From: Edwin Strisower We should not be reducing the amount of information provided to shareholders. Quarterly reporting is already established. With advanced technology reporting quarterly should not be burdensome or costly. In light of the 2008 financial crisis we should maintain as much transparency as possible.

Elaine Ainsworth — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elaine Ainsworth Less transparency increases uncertainty.

Elena Sosa The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elena Sosa I have read Motley Fool's comments regarding reducing a company's public reporting from quarterly to only twice yearly and agree that less reporting reduces operating transparancies. We have Edward Jones accounts for our retirement funding. I appreciate knowing which companies our investments are into and reading updates on their performance. Please keep reports active throughout the year (4x) to keep us investors up to date on economic activity so we can put our money where it is best invested. Thank you.

Eli Stern — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eli Stern The following is an excerpt from a Fool email. Since I couldn't explained it better myself, here goes: A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Elisa Johnson — Jun 24, 2026

Subject: File No. S7-2026-15 From: Elisa Johnson Consumers and stockholders in a generally free-market economy need MORE transparency and MORE accountability, not less. The free market only works if people are truly free to make choices about what they buy and invest in. They cannot make free choices without robust, truthful, and timely information about the companies they are invested in or considering investing in. As stockholders, we are part owners of businesses and should have the power to hold those businesses accountable, which we cannot do effectively if businesses are required to report less. This move would be in direct conflict with the whole reason the SEC was established- to restore confidence in the stock market. Lower reporting requirements, and therefore decreased transparency, does exactly the opposite.

Elizabeth A McCleary — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elizabeth A McCleary Please don't reduce the amount of times that companies need to report information. Stock holders should not have to guess about the health of things that they own.

Elizabeth Ann Molter Retired Texas Certified Educator — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elizabeth Ann Molter The Quarterly Reports are a key to keeping investors informed and corporate officers in check. It should NOT be overturned and revert to less oversight and more potential for corruption and abuses. We have witnessed it and made former problems less likely by the current system if checks and balances. Why change what is working and is the solution to protections for investors? KEEP IT AS IS! KEEP CEO & CFO and directors honest and accountable. As a retired Texas educator & schoolteacher, with hard earned investments, I need all coverage and protections as possible. Thank you for hearing our voices. Sincerely, Elizabeth Molter

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Elizabeth Hendricks — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elizabeth Hendricks Keep Quarterly reporting. It is absolutely necessary to require direct accountability by corporate executives and CEOs for truthful financial reporting. Taking away quarterly reporting and direct accountability by corporate executives will erode the stability and credibility of their share value and stability. We do NOT need another spate of ENRON like fraud and failure to hold companies accountable for their financial reporting. Keep executive financial reporting responsibility and keep Quarterly reporting. Protect both investors and employees!! Thank you!

Elizabeth Ronnau CPA and CEO of Queen City Accounting and Technical Services — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elizabeth Ronnau I believe dropping the reporting requirements to semi-annually is not the right answer for consumers. In an age where information is craved instantly, providing fewer data points is not a step in the right direction. Investors need to be regularly informed to be able to make their best decisions.

Elizabeth Wiedmann — Jun 24, 2026
Subject: File No. S7-2026-15 From: Elizabeth Wiedmann I am not in favor of reducing public filings

by public corporations. The SEC promotes informed investing, but how can that happen if the information is restricted? If this measure goes forward, I do not see good things for the investing community - especially those of us who rely on services like The Motley Fool to help us gain a level of independence so we do not HAVE to rely on a Social Security system that may not be there in the future.

Ellen Sabor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ellen Sabor Reporting must continue to be required quarterly. Reducing to semiannual reporting serves only nefarious purposes. No good comes of providing less information and less timely information to investors and the public.

Emily Alldredge None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Emily Alldredge Keep corporate reporting quarterly. Quit trying to hurt us consumers!

Eric McPherson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eric McPherson Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Erica Sommer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Erica Sommer Please keep transparency with the SEC filings and keep them at 4 times a year, not the 2 you want to go to. This is paramount for investors to know what a company's finances are looking like. As an investor we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Essie The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Essie Less transparency doesn’t eliminate uncertainty, it increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. DO NOT change the reporting requirement from four times a year to just two.

Esteban Millan — Jun 24, 2026

Subject: File No. S7-2026-15 From: Esteban Millan I agree 100 percent with Motley Fool's transparency is key! Less information rarely creates better-informed owners, and it keeps us in the dark about what you're really doing as a company. I invest to be a small but part-owner and to have ownership in a company I believe in. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. I believe 4 times is not enough with the lack of transparency and regulations that are being put in place right now by these companies and this administration! Blinding us isn't making us better, it's making us weaker. I want the part of companies like that!

Eva P. Samaan N/A — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eva P. Samaan Keep the quarterly reporting. Transparency and accountability are not an option for investors; they are a necessity,

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Eve Andreas — Jun 24, 2026
Subject: File No. S7-2026-15 From: Eve Andreas Changing the reporting regulations only helps companies. It does not help investors. Less transparency will increase uncertainty and cause bigger surprises. I t makes one wonder what are companies trying to hide. it will be hard for investors to stay informed. Shouldn't you be protecting the public instead of large corporations?

Farouk Chemam — Jun 24, 2026
Subject: File No. S7-2026-15 From: Farouk Chemam Dear Secretary, I am writing to express my strong opposition to the proposal that would allow public companies to reduce their financial reporting frequency from quarterly to semiannually. As an individual investor and a member of The Motley Fool Community, I believe that reducing the number of public-company reports from four times a year to two is a step backward for market transparency and investor protection. At its core, investing represents true business ownership. As owners, individual investors require and deserve regular, transparent communication from the companies they fund. While proponents argue that semiannual reporting could reduce costs or curb short-termism, these arguments fall short in the modern era: Technology Defeats Cost Barriers: In an age of advanced AI and highly efficient digital disclosure tools, the administrative burden of quarterly reporting is lower than ever. Information Does Not Cause Short-Termism: Short-term market pressure stems from how certain market participants react to data, not from the data itself. Eliminating reports will not magically create long-term thinking; it will simply leave investors in the dark. Increased Volatility and Risk: Companies operate, launch products, and win or lose customers every single day. Cutting official updates in half does not eliminate uncertainty—it amplifies it. When information is withheld for six months at a time, the market surprises will be larger, reactions sharper, and market volatility significantly greater. Less information rarely, if ever, creates better-informed owners. To maintain a fair, orderly, and efficient market, individual investors need consistent data to make educated decisions. I urge the Commission to preserve the current quarterly reporting framework and maintain the robust transparency that makes the U.S. capital markets the gold standard of the world. Thank you for your time, consideration, and dedication to protecting individual investors. Sincerely, Farouk Chemam

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Filip Oles — Jun 24, 2026

Subject: File No. S7-2026-15 From: Filip Oles The quarterly reporting is needed to ensure fair management and helps guiding public.

Flora McDonnell Individual investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Flora McDonnell Please retain the at least quarterly release of public-company reports in order to at least maintain the existing level of visibility for owners of investments in companies. We will be unable to properly and regularly assess performance if this is reduced and not able to manage our investments to the best of our ability if this is reduced. Reports should be able to be created much more efficiently nowadays using AI at a reduced cost so this cannot count as a credible reason. Reducing visibility of investors into company management and results amounts to gross misconduct so please refrain from approving. Thank you.

Frances C. Thomas Retired Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Frances C. Thomas Commentshttps : / / www . sec . gov / comments / s7-2026-15 / semiannual-reporting? fbclid=IwVERDUASop5lleHRuA2FlbQIxMABzcnRjBmFwcF9pZAwzNTA2ODU1MzE3MjgAAR6T5AbjV_TW0XiFGaosRax3jAElDnZOCeDEiBnQc04dCnI4Xdp0_YtFxXnYqg_aem_BiRoc20hIltVz8xWIBx4jw#no-back

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Francisco Fabro No comment. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Francisco Fabro This proposal is only an attempt for companies and any organizations to cover up their mistakes and mislead their investors. Less information equals to false information , as history shows.

Francisco Javier Cano Sandoval Software Engineer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Francisco Javier Cano Sandoval Reducing the number of reports makes companies more opaque and reduces trust. I am reluctant to invest in a company that does not publish clear information regularly, and I've seen so many cases where this allowed companies to hide vital information for retail investors like me. From my point of view, this is not working at all in Spain markets and I think it would be very bad for US markets reliability as well.

Frank Allen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Frank Allen Please keep quarterly reporting. SOX is a good control to keep officials honest. No good can come from reducing the burden on companies to report their financial status.

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fred macklin — Jun 24, 2026
Subject: File No. S7-2026-15 From: fred macklin I don't believe reports twice a year are good for investors.

Freddie Harris None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Freddie Harris Please don’t reduce the yearly reports from four to two. We deserve more transparency in this post-truth era, not less.

Frederick Martin Schroeder — Jun 24, 2026
Subject: File No. S7-2026-15 From: Frederick Martin Schroeder I am writing to express strong opposition to any proposal that would reduce the frequency of key regulatory reports from quarterly to semi-annually. I believe maintaining the current reporting frequency is essential for effective prudential supervision, timely risk identification, and overall financial stability.

G. Sjonning — Jun 24, 2026
Subject: File No. S7-2026-15 From: G. Sjonning Twice a year is not sufficient for securities reporting. The changes of speed in trading (algorithm); AI cyber crime increasing for companies; and 24/7 trading to become a standard, all potential problem areas of securities,which potentially 6mths later revealed is problematic. Odds are volatility increased. Want to lesson reporting; mostly due to expenses, move to 3 times a year. Follow that change a multitude of years and compare stability to the markets.

Gail Jones — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gail Jones We absolutely need quarterly reporting to hold CEOs accountable and to minimize further corruption.

Garen Corbett Motley Fool Personal Investor Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Garen Corbett The world is undergoing accelerating change. I believe that asking questions or finding ways to improve efficiency is a productive and reasonable approach. But reducing the transparency of financial results from four to twice a year is a mistake. At its heart, and to many, investing is ownership, not speculation. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. And I don't think that helps our economy, our corporations, or our investor community. Some may argue that fewer reports would reduce costs. But even that may be dubious. In an age of burgeoning use of AI and increasingly efficient disclosure tools, even that point is debatable. I suspect that others might argue that this proposed rule change would ease the pressure to manage quarter-to-quarter. That too would be a compelling by-product. But ultimately, short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Ultimately, transparency and being informed is why our public trading markets are among the best in the world. We should keep sound corporate governance and transparency one of the hallmarks of our nation's public markets. Please reject the proposed rule. Thank you for your consideration.

Garry Star — Jun 24, 2026
Subject: File No. S7-2026-15 From: Garry Star Please keep quarterly reporting. Investment safety is critical.

Gary Dopp — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gary Dopp No reason to reduce the information investors want/need.

Gary Gomolka The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gary Gomolka 6 months is too long. Can be detrimental to my holdings.

Gary Holbrook The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gary Holbrook Please keep the quarterly reporting requirement. As a business owner or investor I want to know what is happening at least quarterly. Any less than that allows problems to grow harmful quickly.

Gary Spivack, M.D. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gary Spivack, M.D. I have decades of experience managing major enterprises - health care related - and also founded and led a business consulting firm. It is my conviction that reducing the amount of information available to the public by having semiannual rather than quarterly reporting - makes my job as an informed investor much more difficult - even though I invest for the long term - 5-10 years. In today's complex world - the rate of change continues to accelerate - so the need for information on a timely basis is ever more necessary. Please reconsider the change to semiannual rather thatn quarterly reporting.

Gavin Trowsdale — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gavin Trowsdale Regular reporting keeps investors informed. Reducing reporting requirements will make investors less informed, less able to make timely buy and sell decisions and increase stock price volatility. It is a bad idea

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Gemma — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gemma It seems reckless to create the blanket option for companies to report only semi annually. As an average investor (e.g. retirement accounts) regular reporting on company health and performance is essential. Adjustments should be made to the proposed rule so that all major corporations are still required to report quarterly. One alternative would be making semi annual reporting only an option for companies under a certain size, another would be to reduce the amount of required information in every other report (the semi annual reports) to reduce the burden of assembling a full quarterly report.

Gene R Quist — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gene R Quist Laziness should not be condoned within any of the organizations tasked to provide paths to total and timely transparency. With new methods, these reports can be prepared with little time and energy spent. The few dodging their responsibilities have a huge impact on the many awaiting their timely, quarterly reports.

Geoffrey Arnold-Pinchin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Geoffrey Arnold-Pinchin I oppose the proposal to reduce company reports to only two per annum. If the company is not monitoring its own processes that regularly, it is not functioning efficiently. Investors need to know the situation.

Geoffrey Rocca Professional Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Geoffrey Rocca Dear Commissioners: I write, regrettably, in opposition to this proposed rule permitting semiannual reporting among publicly traded corporations. Timely and accurate information is the lifeblood of all investors, and any attempt to weaken the reporting regime is likely to result in substantial uncertainty among the investing community which will be reflected in increasing required returns on equity. To put this effect into numbers, it is estimated that even a 1% increase in required return on equity could cost 10-15% of the US market cap, or a total of 7-10 trillion dollars. Since the Commission claims (https : / / finance . yahoo . com / economy / policy / articles / semiannual-reporting-could-cut-costs-144043394 . html) that this switch could save firms only $200,000 a year in compliance costs, or $1.1 billion a year when spread across the roughly 5500 publicly traded companies in America, I find a severe imbalance in the cost-benefit analysis. The proponents of this rule seem to rely on two arguments, first that companies could be permitted to take a longer term approach without having to manage quarterly earnings, and second based on compliance costs. As to the first point, long-term thinking for companies has a time horizon of several years, not six months instead of three, and no rational investor could advocate switching to, say, a quadrennial reporting regime simply as a spur for longer-term thinking. As to compliance costs, I cannot deny that they are substantial, particularly for smaller firms. However, I am confident that with the advent of AI-assisted accounting these costs can be reduced significantly, and for the larger and more economically significant firms, financial reporting costs benefit from economies of scale and are much reduced on a percentage basis, so these firms at least are not desperate for relief from the burden of financial reporting. Wherefore, I would call upon the commission to withdraw this proposed rule, or in the alternative delay its implementation or at least limit it to the smaller firms (sub-$250 million in market cap, possibly) that would derive a greater benefit from a comparatively minor ($200,000, per your own announcement) reduction in reporting costs. Respectfully yours, Geoffrey Rocca

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George Goff — Jun 24, 2026
Subject: File No. S7-2026-15 From: George Goff Making information more relevant rather than less frequently should be the goal! By more relevant I suggest paring down the amount of required data. I read SEC required reports and always hope "there is a horse in here somewhere" because useful info is often hidden/ obscured by the chaff.

George Hayden Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: George Hayden As an individual investor, I make decisions based on quarterly reports on companies. I would like to have even more information sometimes. Cutting back on information to the individual investor only handicaps good decisions. With all the new technology, companies are not hamstringed with reports like they used to be.

George Hodges — Jun 24, 2026
Subject: File No. S7-2026-15 From: George Hodges This is nothing less than an unveiled attempt to further corporate corruption. It harms the investing public and allows insiders & investors an enormous advantage by reducing transparency. This will further destroy confidence in the markets & the agencies that are tasked with policing them. Any new policy should do the opposite of what is being proposed. Absolutely unacceptable.

George Pandelios — Jun 24, 2026
Subject: File No. S7-2026-15 From: George Pandelios As an investor, I strongly OPPOSE the elimination of quarterly reporting. This is proposed rule change is diametrically opposed to the mission of the SEC to protect investors. It reduces visibility into corporate financial states, and assists large investors (who have other methods of obtaining such information) while blinding smaller investors.

Georgios Georgeles — Jun 24, 2026
Subject: File No. S7-2026-15 From: Georgios Georgeles Under this proposal, shareholders will receive only half as many official updates about the businesses they own, which will result in less transparency and less information.

Gerry Carter The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gerry Carter Bi-annual reporting would be a retrograde step if implemented because it reduces the timely information available to investors/shareholders/owners about their own financial interest. This is important because a well informed market is a more efficient market. Quarterly reporting does not mean short-termism. It just means that progress towards longer term goals is reported more regularly.

Giovanni Greco The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Giovanni Greco When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This is a bad idea and needs to be tabled permanently.

Glen Maddess Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Glen Maddess As a part owner of several companies through share ownership, it is important to be updated at least 4 times per year as to how the company is doing. Particularly in today's volatile markets !

Glenn White The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Glenn White I urge you to reject semiannual reporting. It will harm individual investors like me by making it more difficult to evaluate and monitor companies that I have invested in or am considering investing in.

Gloria Austin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gloria Austin I am very oppposed to changing to semi-annual reporting. It's important to maintain quarterly reporting.

GloriaAndersen Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: GloriaAndersen News article. Please keep quarterly reporting. Gloria Andersen.

Grace & Mark Jones Educators — Jun 24, 2026
Subject: File No. S7-2026-15 From: Grace & Mark Jones Keep the rules transparent for small investor security. Punish the rule breakers and those trying to make regulations that are opaque!

Graciel Mendoza Lead TA Partner Hussmann Corporation — Jun 24, 2026
Subject: File No. S7-2026-15 From: Graciel Mendoza This rule will hinder maximizing my retirement investments as well as my family stock portfolio. We need to understand a company's financial outlook to make smart financial moves as this is the only security net in this country for my family.

Graham Evans — Jun 24, 2026
Subject: File No. S7-2026-15 From: Graham Evans This rule would reduce transparency and increase uncertainty for investors. It would also lead to more severe and disruptive market volatility around semiannual reports instead of less severe and more frequent reporting periods. I do not support this rule that would be harmful to investors and negatively impact the ability to create financial independence and security for individuals and families.

GREG RAAB GREG RAAB — Jun 24, 2026
Subject: File No. S7-2026-15 From: GREG RAAB Leave it on the quarterly

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Greg Scown — Jun 24, 2026
Subject: File No. S7-2026-15 From: Greg Scown Dear SEC: I'm writing to OPPOSE S7-2026-15 / Semiannual Reporting. Investors are part owners of publicly traded businesses and as such expect regular, transparent information on the financial status of our investments. Quarterly reporting is a good balance between providing that information to investors and the work required of companies to produce it. While Semiannual Reporting reduces the work required of companies to produce information, it also deprives investors of financial information at reasonably actionable intervals. Please do not proceed with S7-2026-15 / Semiannual Reporting. Thank you for your consideration. Greg Scown

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Greg Smith — Jun 24, 2026
Subject: File No. S7-2026-15 From: Greg Smith As an investor with a significant portion of my retirement savings invested in US equities, I would prefer continuing with quarterly reporting. I believe the burden on companies has lessened with improvements in technology and I greatly value the transparency and accountability that comes with quarterly reporting.

Greg W — Jun 24, 2026
Subject: File No. S7-2026-15 From: Greg W Twice a year reporting would have made more sense 20 years ago and earlier, when technology and information moved much slower. In today's markets, information changes pricing and investment strategy in the blink of an eye. Companies should actually be reporting every month going forward. By switching to twice per year, it will allow companies to hide information that will harm investors in the long run. Please do not change to twice per year reporting. Thank you.

Gregg Tetreau Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gregg Tetreau Under these proposed reporting changes. They would dramatically change the investment horizon. It would greatly create a gambling arena of who is really going to succeed by a guess not factually looking at the data. The quarterly report keeps companies honest about their future intentions. It also signals whether there strategies have taken shape. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. So the long and short is , it is the cost of doing business to report quarterly , investment owners need clarity not less. I learned about this in an article from the Motley Fool.

Gregory Backst CFO, Toyota of Puyallup, Kia of Puyallup, Toyota of Tri-Cities — Jun 24, 2026
Subject: File No. S7-2026-15 From: Gregory Backst Reducing required reporting from quarterly to semiannually would impair the transparency and accountability of businesses who are presumably seeking long-term investors for stable funding. Such a move would discourage me from investing in companies choosing to report less frequently.

Griff Smith Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Griff Smith I do not support semiannual reporting. Anyone that relies on investing, whether they do it personally or they invest in funds that are managed by someone else, needs to have the reporting continue to be reported quarterly. There is no honest reason to make this change.

Haley Purdum — Jun 24, 2026
Subject: File No. S7-2026-15 From: Haley Purdum Hello, Quarterly Reports are a mainstay in corporate culture and in stock trading. Short termism may be bad, but regular reports are crucial for the public to understand what is happening at a company. If there is an effort to reduce short-termism perhaps we can work on educating people or persuading investors to filter out the noise and take the long view vs making corporations more opaque.

Harold Faulkner The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Harold Faulkner I strongly urge you to maintain quarterly reports for publicly traded companies. It is important for us as investors to have as much transparency on company operations as possible. Thank you for your consideration of retaining quarterly reports.

Harvey Brown — Jun 24, 2026
Subject: File No. S7-2026-15 From: Harvey Brown It would appear regressive to reduce reporting requirements from four times to twice a year. Investors or their professional advisors need access to reporting information to better manage investmements.

Haydon Rochester Jr — Jun 24, 2026
Subject: File No. S7-2026-15 From: Haydon Rochester Jr The proposed decrease from quarterly to semiannual reports will only help insiders and specialists who have their own ways of finding out the information found in such reports. If a company is in trouble, it will be known to insiders, but not to ordinary investors until it is too late. Markets function best when people trust them. Decreasing the number of reports will encourage online rumor-mongers to create their own replacement versions, furthering distrust in US markets. Levels of suspicion that markets favor insiders and people who have acquired privileged information are already very high. Reducing the number of reports will only further this perception. In the long run, this suspicion will only grow under semiannual reporting. If US markets are perceived as "rigged," investors will move their money to other markets.

Heather Manning — Jun 24, 2026
Subject: File No. S7-2026-15 From: Heather Manning I write to object to the proposal to reduce public-company reports from four to only two reports per year. As an investor, I rely on regular, accurate reporting of the health of the businesses in which I invest my money. Less timely information risks increasing uncertainty amongst investors large and small as well as risking a concomittant volatility that destabilizes the market overall. The role of the SEC should be, among other things, to balance investor risk with unnecessary, onerous demands on individual companies. Filing quarterly reports is something companies have been doing for decades without suffering

undue strain. Reducing reporting to a bi-annual event only forces companies to collate more data, making for larger, more unwieldy reports, while doing nothing to improve investor insight into a company's health. I strongly urge the SEC to reject the suggestion to reduce company public reporting from quarterly to bi-annually and to simply leave a good thing alone. Respectfully, Heather Manning

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Henry Russo The Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Henry Russo I VOTE NO to allow companies to elect to reduce the number of public-company reports from four times a year to just two.

Holsen Inc — Jun 24, 2026
Subject: File No. S7-2026-15 From: Holsen Inc We need more Transparency NOT LESS. Please let the reporting remain QUARTERLY. AI will shortly remove these perceived barriers and provide for more information sharing not LESS

Houston Itzen Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Houston Itzen This is a grave mistake. Our governance system is already failing us. With modern financial systems and for our newer AI Native companies, we should be able to see results in real time. Failing that, quarterly is the least we canbuse

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Hugh Partridge — Jun 24, 2026
Subject: File No. S7-2026-15 From: Hugh Partridge Public companies should issue reports four times a year. Reducing the requirement to two times a year would limit the ability of shareholders to make crucial decisions about the company in meaningful time frames.

Ian Straehley Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ian Straehley Investing is ownership, we shouldn’t reduce reporting requirements for corporations supported by their investors.

Illona Jambik — Jun 24, 2026
Subject: File No. S7-2026-15 From: Illona Jambik Reporting needs to continue quarterly. This reporting, especially considering all the tools available to do so, cannot be that difficult. Having less frequent reporting leaves the doorways tko fraud and other nefarious adventures wide open. This has happened in the past, so we know that it could happen again. Let’s try and protect the consumer and continue quarterly reporting.

Individual — Jun 24, 2026
Subject: File No. S7-2026-15 From: Individual Dear SEC, Keep the quarterly reporting! Sharehoders

and anyone in the financial industries deserve to stay informed on a timely quarterly basis. We don't need another Enron or Glob al Crossing! I personally lost $40k in the Global Crossing bankruptcy. Thank you. Julie Heironimus, retired Senior Financial Analyst

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Individual — Jun 24, 2026
Subject: File No. S7-2026-15 From: Individual Agree with concers

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Individual Software And Technology — Jun 24, 2026
Subject: File No. S7-2026-15 From: Individual I am writing to oppose any proposal reducing public company reporting from four times per year to two. As an individual investor, quarterly reports are essential to informed decision-making about the companies I own. Investing is ownership. Owners deserve regular, transparent communication. Reducing reporting frequency does not reduce uncertainty - it increases it. Less frequent disclosures mean larger information gaps, greater surprises, and more volatility when updates finally arrive. The short-termism argument is flawed. Market behavior stems from how participants react to information, not its cadence. Withholding information doesn't make investors more patient - it leaves them less informed. And in an era of AI-assisted reporting tools, the cost-reduction rationale is equally weak. I urge the Commission to preserve the current reporting standard. Weakening transparency harms the millions of individual investors who rely on consistent, timely disclosures to exercise their rights as owners.

Ingrid Milinazzo — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ingrid Milinazzo Allowing companies to reduce the number of reports they share with their stockholders from 4 to 2 per year will result in less informed shareholders. Please do not approve this change. As a shareholder and long-time stock investor, I rely on quarterly reports to make investment decisions.

Irene Wong — Jun 24, 2026
Subject: File No. S7-2026-15 From: Irene Wong Please DONOT reduce the number of public-company reports from four times a year to just two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away makes everyone less informed. Less transparency increases uncertainty. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. It will increase the risk to investors and is not warranted.

Irving M Nadler, PhD retired psychologist — Jun 24, 2026
Subject: File No. S7-2026-15 From: Irving M Nadler, PhD Semi annual reporting is a terrible idea. Keep reporting to quarterly!!

Isaac Jordan — Jun 24, 2026

Subject: File No. S7-2026-15 From: Isaac Jordan I believe companies reporting every quarter is good for investors, keeping businesses honest and beholden to their owners. Reporting only twice a year would leave investors in the dark about company performance, increasing the amount of speculation that occurs.

Ivana Claudio — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ivana Claudio I am submitting this comment in opposition to the proposed rule under File No. S7-2026-15, which would permit companies to elect semiannual rather than quarterly reporting. Quarterly disclosure has long been a foundation of investor protection in U.S. capital markets. It ensures that shareholders — the actual owners of public companies — receive timely, regular information about the enterprises they own. Reducing that cadence to twice per year is a meaningful step backward in transparency. The arguments in favor of this change are not persuasive. The claim that quarterly reports impose excessive costs is difficult to sustain in an environment of increasingly automated and AI-assisted disclosure processes. The argument that less frequent reporting would reduce short-termism misidentifies the cause: short-term behavior stems from how market participants respond to information, not from the availability of the information itself. Reducing disclosure frequency does not change incentives — it simply reduces accountability. What is certain is that less information makes owners worse off. When official disclosures are infrequent, material developments accumulate between filings, increasing the magnitude of surprises and the severity of market reactions when news finally arrives. This does not stabilize markets — it destabilizes them. The SEC's mission is to protect investors and maintain fair, efficient markets. This proposal is in tension with both goals. I respectfully urge the Commission to reject it and maintain the existing quarterly reporting standard.

J Sharp — Jun 24, 2026
Subject: File No. S7-2026-15 From: J Sharp At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. So, please do NOT decrease the number of required public-company reports from four times a year to just two. Thank you.

J. Schmerbitz — Jun 24, 2026
Subject: File No. S7-2026-15 From: J. Schmerbitz As an investor (owner) I need to be informed regularly on how the business is doing. Getting 2 filings a year is not sufficient to be kept informed in a timely maner. A lot can happen in 6 months. Hence, I disagree with the proposed changes and

hope they will not be implemented. Thanks Jochen Schmerbitz

Jack Ferreira — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jack Ferreira To the Securities and Exchange Commission: Like countless Americans, I rely on quarterly earnings reports. Quarterly earnings reports were created to inform the public, protect investors, keep boards and executives accountable, and promote transparency. The most transparent administration in history should not be engaging in pointless deregulation to protect CEOs and billionaires. The vast majority of Americans own stock in one form or another. So why should the super-wealthy have the opportunity to cash out and run while the rest of us have to wait six months at a time? I do not support this rule change, and I strongly urge you not to move forward with it. Jack Ferreira Independent Investor

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Jack Haase The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jack Haase To reduce the corporate financial information every 6 months instead of every 3 months is a very unwise change for the owners (stockowners of the business).

Jack Myers — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jack Myers Allowing companies to reduce the number of public-company reports from four times a year to just two is a terrible idea. More transparency, not less, is needed, but 4 times per year is a minimum in my opinion. Making any material changes to this reporting requirement of public companies is a HUGE mistake! Please do not allow this change.

Jack Thoma — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jack Thoma Quarterly reporting is necessary. Egotistical CEOs can destroy a company in 6 months!!!! Examples:enron(ken lay) ,bank of america(ken baker), strohs(peter stroh),many others

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Jackie Grass Senior Scrum Master — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jackie Grass In my role across industries at public and private companies, teams I work with talk daily and report every three weeks on whether we did what we said we were going to do. Companies need to be just as transparent with investors. People need to be able to make informed choices about how to use their money. That informed truth shouldn’t be limited to a select few with connections - it belongs to anyone willing to look for it. We need transparency - not more secrets. Companies have this information and they should share it.

Jaclyn Martinez — Jun 24, 2026
Subject: S7-2026-15 Comments From: Jaclyn Martinez Affiliation: Jun. 24, 2026 I am writing to strongly oppose SEC proposed rule S7-2026-15, which would allow public companies to report financial results every six months instead of quarterly.

I am an individual retail investor with holdings in stocks, ETFs, and retirement accounts. I rely on quarterly filings to make informed decisions about my money. This proposal would leave me — and millions of investors like me — flying blind for half a year at a time, while corporate executives, institutional players, and insiders continue to have full visibility into how their companies are actually performing.

That information asymmetry isn't a side effect of this rule. It's the outcome. Insiders will know. I won't. That is fundamentally unfair and directly contradicts the SEC's mandate to protect the investing public.

The fraud risk alone should be disqualifying. Quarterly reporting doesn't prevent bad actors, but it dramatically shortens the window in which fraud can grow undetected. Enron, WorldCom, the 2008 financial crisis — every major accounting scandal was enabled by gaps in disclosure. Giving companies six months between public filings doesn't reduce short-termism. It just gives bad actors more runway.

The SEC frames this as voluntary, but that framing is misleading. Once large companies start filing twice a year, smaller competitors face pressure to follow. What's optional today becomes the new baseline tomorrow. The SEC should not be in the business of helping that race to the bottom.

And for what? The compliance savings here are minimal — a modest reduction in legal and accounting fees that benefits executives, not shareholders. The cost of worse information falls entirely on ordinary investors whose 401(k)s and IRAs hold these stocks.

I urge the Commission to reject this proposal. Quarterly reporting has served investors and markets well for decades. Weakening it solves the wrong problem at the expense of the people the SEC exists to protect.

Jaclyn Martinez
Marketing Manager

Jacqueline Adams Independent — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jacqueline Adams Facebook

JACQUELINE DELANEAUX Jacqueline Delaneaux — Jun 24, 2026
Subject: File No. S7-2026-15 From: JACQUELINE DELANEAUX I have investments and I want to insure that they are protected and profitable and keeping quarterly reports offers transparency and assurance for investors.

Jacqueline Gysler — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jacqueline Gysler The proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two damages investors. We deserve regular, transparent communication from businesses we own. Reducing reporting requirements weakens the connection between companies and their owners. Reducing

reporting to reduce costs in the age of AI doesn’t sound reasonable at all. We are currently seeing all kinds of insider trading. Taking reports away doesn't make anyone but the insider traders safer. Less information hurts informed owners. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Stop pushing for more corruption!

Jake Pena — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jake Pena Do not change regulations to allow twice yearly reporting. Keep the current quarterly reporting standard.

James Albert Hausler life long investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Albert Hausler 3 months is the correct reporting period. 6 months is just too long for a company to go without reporting. If I am going to trust my investments I need to know at least a little about what is going on. Many failing companies are failing because they already have poor management, If you let them hide the mistakes even longer it will make our investments less safe, please leave it alone.

James Bassage — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Bassage I oppose reducing the number of mandated public-company reports to less than four reports per year. Investors must be able to review timely, regular and transparent financial reports to intelligently decide whether a company's financial results warrant continued or future capital investment. Access to these reports must not be reduced.

James Brown — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Brown Investing now is very precarious because the people that are supposed to be watching it don't even know what they're doing then with less reporting it's gonna be even more of a crapshoot you might as well go to Vegas.

James Carney — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Carney Leave reporting to quarterly reports. This provides more transparency into companies I own and am considering investing in.

James E Handy The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: James E Handy I am for keeping quarterly reporting and not for moving to semiannual reporting.

JAMES E NOVAK Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: JAMES E NOVAK I believe that companies should be transparent in their finances. As an investor, transparency is critical to my investment decisions. Less transparency is going to hinder me in my decisions. Twice a year financial reporting would provide companies with more likely hood for corruption. I am strongly against this!

James E. Irre Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: James E. Irre Please do not reduce reporting requirements for publicly held companies. Periodic reporting on the current schedule is necessary for stock-holders such as myself to make more informed decisions regarding whether to buy/hold/sell a company. The current schedule holds companies more accountable to share-holders. Thank you!

James Haynes NA — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Haynes Reduced reporting requirements would lead to unchecked fraud and abuse, and make it much more difficult to catch white collar crime. This is a bad idea of no benefit to the public.

James Kobel — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Kobel The reporting requirement for companies should not be reduced to every 6 months. It should stay as is, 3 months. I would not invest in any company that does not disclose information only 2 times a year.

James Noone The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Noone Public companies should continue to report their financials four times a year. Reducing the annual reporting to two will only obfuscate important financial facts from retail investors and will increase the volatility of an already volatile market. Investors need information to make logical investing choices, which in turn will allow companies to be valued appropriately in the market. Thank you,

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James Reed Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Reed Cutting reports in half is not increasing transparency, it is reducing it. Simple math does not seem to be your strong suit.

James Welge Illinois CPA Society — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Welge While I favor less government regulation, In this specific instance, I feel that the Securities and Exchange Commission (SEC) reporting requirements for 10-Q Quarterly Reports (Income Statement, Balance Sheet, Cash Flows), should be left alone!!!!! As an Investor, I want timely financial reporting of the Income, Balance Sheet, and Cash Flow of the companies I invest in. I want to know that the companies I invest in remain "Solvent" in terms of

Current Assets to Current Liabilities. Related to that I want to know that the companies I invest in are able to pay their currently due Invoices and Short Term Debt obligations. As an Investor, I want to know, on a timely basis, that the companies I invest in have adequate Cash Flow to cover replacement of equipment and after that, the Dividends I expect. As an Investor, I would like "Timely" reporting of the Income that the business generates and be able to get a timely indication of the Trend of that Incomes Growth. I CANNOT DO THESE THINGS IF I ONLY LEARN ON A VERY DELAYED BASIS WHAT A COMPANYS EARNINGS, BALANCE SHEET, AND CASHFLOWS ARE!!!!!!!!!!!!! I AND MANY MANY OTHER INVESTORS DESERVE TIMELY, REASONABLY ACCURATE FINANCIAL REPORTS FOR THE BUSINESSES I OWN A SHARE IN. FINANCIAL ANALYSTS, SOME FOR LARGE MULTIEMPLOYEE PENSION PLANS AND OTHER TRUSTS DESERVE AND NEED TIMELY FINANCIAL REPORTS OF THE COMPANIES THEY INVEST IN!!!!!!

James Wood — Jun 24, 2026
Subject: File No. S7-2026-15 From: James Wood As an individual investor in securities and the inherent ownership position therein, I plead with you not to reduce reporting requirements for companies. More information, and more transparency is always better in allowing informed business and investment decisions. The twice yearly reporting you are proposing allows too much time between reports for things to go south, and my ability to make timely decisions regarding my investments. Thank you in advance for your consideration in this matter.

Jan Swartzendruber — Jun 24, 2026
Subject: S7-2026-15 Comment From: Jan Swartzendruber Affiliation: Jun. 24, 2026 I am a 72 year-old woman in Wichita Kansas that relies on Social Security, renting my basement, and my late husband’s IRA to survive. His former 401(k) has been invested through my church related firm, Everence. Sometimes I resent the paperwork I receive every quarter reporting on the health of every fund., but I know that financial institutions with a conscience must be accountable for every penny, otherwise they could manipulate the system for their own profit. Every investment firm with pride in their integrity should be willing to report quarterly to protect the tiny investors such as myself from the enormous sharks in the tank who are willing to devour the little people like me. There isn’t any room in my monthly budget for shenanigans: don’t make any extra room in their accounting schedule for manipulation.

Jan Swartzendruber

Jane Anne Clark — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jane Anne Clark I believe investor transparency through regular quarterly transparent communication from businesses is important. I oppose reducing reporting to two times a year.

Janet Brehm — Jun 24, 2026
Subject: File No. S7-2026-15 From: Janet Brehm Please keep current quarterly performance reporting. As an investor, it allows for transparency and the most up to date information. Anything less will give insider investors an advantage. Thank you, Janet

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Janet Locurto — Jun 24, 2026
Subject: File No. S7-2026-15 From: Janet Locurto What are they trying to hide.

Janice Shipley Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Janice Shipley I disagree with the reduction in transparent reporting to twice a year. This would increase anxiety for the investor and decrease trust in the company. Keep the quarterly reports to maintain a good working relationship between investor and businesses.

Jason — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason Public-company reports should remain required at 4 times per year. I disagree with the proposal to allow companies to only be required to report twice a year.

Jason Carmichael — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason Carmichael Allowing companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake. As a long term shareholder, I own a piece of a business. I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do not implement this change.

Jason K Klassen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason K Klassen I disagree with reducing the reporting requirements to twice per year. I am already growing skeptical with market manipulation and insider information not shared with public. As a shareholder, I require more information on my investments, not less. We must maintain the minimum quarterly reporting. If not, I will have less trust in the markets and will reduce my investments in the stock market.

Jason Rodrigues The Motley Fool Community. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason Rodrigues Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please keep status quo!

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jason rosonke — Jun 24, 2026
Subject: File No. S7-2026-15 From: jason rosonke i feel that reducing the number of reports filed a

year will reduce the transparency of the companies I own. As an owner we should have the right to more reports not less. This will only benefit companies and not the owners that invest in them.

Jason Schmeckpeper — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason Schmeckpeper Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jason Snook The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jason Snook I'm writing to oppose the proposed shift from quarterly to semiannual reporting. As an individual investor, I depend on regular disclosures to keep track of the companies I own. Cutting the number of reports in half won't slow these businesses down. They'll keep operating every day, winning and losing customers, succeeding and failing at new strategies. The only thing that changes is how much their owners get to see. I also don't buy the argument that fewer reports will cure short-term thinking. That impatience comes from how people react to information, not from the information existing in the first place. Take the reports away and investors don't become more patient. They just have less to go on, and when news finally does arrive after six months, the surprises are bigger and the swings are worse. I'd urge the Commission to keep the quarterly requirement in place. Investors are owners, and owners deserve to know how their businesses are doing.

Jay Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jay There is no harm in being more transparent but there is a lot of negatives if it is not so. Please keep the earnings reports mechanism the way it is today.

Jean Edin Retired Benefits Officer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jean Edin As the benefits officer I reported pension and health funding information. Quarterly funding information was important to kept the organization on track to be sure benefits were funded appropriately for current and future payments. Changing to semi-annual reporting could put organizations funding decisions in jeopardy and give CEOs time to keep investors in the dark to poor decisions and outcomes.

Jean Paul Boucher — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jean Paul Boucher I support quarterly reporting of financial information by corporations. Please do not eliminate this requirement.

Jeff Austin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff Austin Please continue to keep investors informed of the businesses we invest in by mandating that companies report earnings 4x per year and stick to the quarterly system.

Jeff FIshman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff FIshman Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away makes everyone less informed. It is also increasingly suspicious that government insiders are better informed than the general public.

Jeff Newton — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff Newton Hi, I am worried about the proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We need transparency for all the areas where people have responsibility for others, be it employment, finance or care services. There is enough evidence available highlighting what happens when information is surpressed and it is not good. I think all people in positions of power and influence should be accountable and transparent in their operations and this proposal is going in the opposite direction.

Jeff Platt Founder JCapper Software 2003 — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff Platt I am vehemently opposed to changing financial reporting requirements for publicly traded companies from three months to six. Adopting that change significantly reduces transparency and negatively impacts individual investors such as myself. Adopting this change makes it easier for companies to hide bad news from the public for longer. Why in the world would ANY investor be in favor of this?

Jeff Skiles — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff Skiles Please do not reduce the required frequency for public company financial reporting. As owners, shareholders need regular updates. In private companies, owners receive at least monthly reports. While I'm not currently proposing an increase, technology should make it more practical as time goes on to report more often, not less. Knowledge is power and should be maintained or increased, not reduced. Thank you for your time and attention.

Jeff Walkley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeff Walkley The proposed rule reduces transparency and increases uncertainty for investors like me. Please do not proceed with this new semi-annual reporting rule.

Jeffery Nagel — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeffery Nagel I consider myself to be an owner in any company in which I have stock. I want to know how/what my company is doing more than twice a year. Also, although it is illegal, this change would increase insider trading.

Jeffrey Kuns Retail Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeffrey Kuns I am against lessoning the reporting frequency of companies. We have far more "issues" with companies going astray of ethical and financial transparency. We as individual investers need more information not less.

Jeffrey Richardson The motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeffrey Richardson I feel that greater transparency for the investor community is very important. I think it best to leave the reports at a quarterly level instead of biannual. Please consider for the investors.

Jeffrey T Butler — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeffrey T Butler Please keep company reporting requirements at 4 per year. Lack of transparency for investors is a step in the wrong direction.

Jennifer Byrdsong Small business owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jennifer Byrdsong Re: Proposed Semiannual Reporting Rule I am an individual investor and member of The Motley Fool Community. I respectfully oppose any proposal that would reduce public company reporting requirements from quarterly to semiannual reporting. Public markets function best when investors have timely, consistent, and transparent access to information. Quarterly reporting provides shareholders with regular insight into company performance, financial condition, strategic execution, and emerging risks. Reducing the frequency of required reporting would leave investors with less information while the businesses themselves continue to operate and evolve every day. Supporters of semiannual reporting suggest that it could reduce compliance costs and alleviate short-term market pressures. However, technological advancements, including modern reporting systems and artificial intelligence tools, have significantly lowered the burden of preparing and disseminating information. Furthermore, short-termism is a behavioral issue that should not be addressed by limiting the flow of information to investors. Less frequent reporting would likely increase uncertainty, widen information gaps between management and shareholders, and contribute to greater market volatility when information is eventually released. Investors, particularly individual investors, benefit from predictable and transparent disclosure schedules that allow them to make informed decisions based on current information. As an owner of public companies through my investments, I believe transparency is fundamental to market integrity. Reducing required disclosures from four times per year to two times per year would diminish transparency and weaken the connection between companies and their shareholders. I encourage the Commission to preserve quarterly reporting requirements and continue supporting policies that promote timely, fair, and transparent disclosure for all investors. Thank you for your consideration

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Jennifer Losch — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jennifer Losch I think it's important to keep quarterly reporting for full transparency. I'm not in favor of reducing that.

Jennifer Lutz — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jennifer Lutz Reducing public-company reporting requirements from four times a year to just two would be a significant step backward for investor transparency and accountability. Investors are not spectators; they are owners, and owners deserve regular, timely information about the businesses they own. The argument that semiannual reporting would reduce costs is increasingly unpersuasive in an era of AI-driven reporting tools and streamlined disclosure processes. Likewise, claims that fewer reports would curb short-term thinking confuse the problem. Short-termism stems from how markets interpret information, not from the existence of information itself. Eliminating reports does not encourage patience—it simply leaves investors less informed. Companies continue to operate every day, making strategic decisions, winning and losing customers, and navigating risks and opportunities. Providing owners with only two official updates per year creates larger information gaps, increases uncertainty, and heightens the likelihood of sharp market reactions when news finally emerges. Transparency builds trust; reducing transparency erodes it and ultimately harms the very investors markets are designed to serve.

Jennifer Williams — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jennifer Williams Do NOT change the reporting requirements. The world moves too fast, AI enables more rapid reporting not slower or less frequent reporting. These reporting changes would allow companies to hide their information and delay market or investment response in a negative way — with potential for dramatic and potentially damaging consequences for investors, retirement funds, etc.

Jens Dall — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jens Dall Please ensure the reporting includes profit, people and planet. We do not have a planet B and a sustainable society is important for all of us.

Jeremy Eldridge — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jeremy Eldridge This is a poor idea. Reducing reporting requirements would decrease transparency for the very people who own and invest in these companies. Investors make informed decisions based on timely, accurate information, and less frequent reporting would provide less visibility into a company's financial performance, risks, and operational trends. For public companies, reduced transparency can undermine investor confidence, potentially increasing uncertainty and volatility while negatively impacting valuations. For shareholders, receiving updates only every six months instead of quarterly provides less information to assess management performance and make sound investment decisions. Public markets function best when participants have access to consistent, reliable information. Reducing reporting frequency moves in the opposite direction and benefits neither companies nor investors.

Jerome M. Schwartzman Senior Advisor and former Head of M&A Tax Services, Stout Risius Ross — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jerome M. Schwartzman Please reject the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just

two. That is an error that our financial system cannot bear.

Jerry Friedman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jerry Friedman Hi. More information leads to better outcomes for those that need the info. Bi-annual reporting is in the interests of the corporate world but not the regular everyday investor who without quarterly reports would be in the dark. Please keep the 4-times per year requirement. Thank you

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Jerry Kahn — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jerry Kahn i believe more disclosure of earning is better than less disclosure. i believe going away from quarterly updates will cause more fraud to persist rather then less fraud. please vote to continue with quarterly earning releases.

Jerry Pelt — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jerry Pelt Information comes at us faster than ever before and likely will continue to do so. The stock market seems to always reflect reactions to global and domestic events based on people's emotions rather than facts. The number of required times a company needs to report is helpful in putting facts out there for analysis. Decisions based on facts is always better than those based on rumors or emotions

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Jesse Malin Pastor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jesse Malin Reducing the frequency of required public financial reporting will reduce transparency. This could easily lead to greater instability in the valuation of these companies. The proposed change would not help protect investors. The prosed change would not help maintain fair and orderly markets.

Jill de la Sota — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jill de la Sota I am in favor of maintaining quarterly reporting. As a private investor I appreciate more transparency and accountability from corporations, not less.

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jim smith stock owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: jim smith KEEP THE REPORTING AS IS, MAY WANT TO INCREASE THE NOTIFICATIONS TO THE OWNERS OF STOCK IN COMPANIES!

Joan Marie Walthour retired teacher Need to keep it quarterly so we can budget and live our lives. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joan Marie Walthour retired teacher Need to keep it quarterly so we can budget and live our lives. Needs to remain quarterly so retired individuals can budget and

live. "comments attached"

Jocelyn Dustan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jocelyn Dustan Please do not eliminate required quarterly reporting. Less transparency destabilizes our economy and harms investors.

Joe Cottom — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joe Cottom In the interest of transparency, please continue requiring quarterly reports.

Joe Dolan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joe Dolan I stand with the Motley Fool.

Joel Cleveland — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joel Cleveland RE: Your Proposal To Allow Companies to Reduce the Number of Public-company Reports from 4 Times a Year to Just 2 -- Please keep it at four. Moving it to just 2 is a mistake. Less information rarely produces better-informed owners. Less transparency doesn’t eliminate uncertainty, but instead, it increases it. It is obvious that when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Thank you.

Joel Weinberg — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joel Weinberg It would be a mistake to reduce the requirements for reporting from four times a year to two. While it would make things easier for corporations and save them some money, it would deprive investors of critical information which currently helps them determine their investing decisions.

John A Morris Retired, Pensioner — Jun 24, 2026
Subject: File No. S7-2026-15 From: John A Morris Transparency helps protect us from ordinary sloppiness and actual misdeeds. As a retiree, I have a vested interest in them “showing their work”. It was a good idea in grade school; it still is.

John Allen — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Allen As an investor, I think it's a mistake to reduce the number of public-company reports from four times a year to just two as it will provide less insight into company operations & finances which will result in my being less informed in my investment decision making.

John F. Cikota — Jun 24, 2026
Subject: File No. S7-2026-15 From: John F. Cikota I am not in favor of reducing the current reporting requirements of companies.

John G Wilson BSc Eng, MSc. — Jun 24, 2026
Subject: File No. S7-2026-15 From: John G Wilson Twice yearly reporting as opposed to quarterly reporting is distinctly not in the interests of shareholders. As part owners of the business, and investors therein, we need to be WELL informed about the business.

John Garbutt Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Garbutt A 4 to 2 annual reports cuts a company's responsibilities to be transparent to its shareholders. This will breed activity unbecoming within a company to cover up mishaps and misgivings within the company. After all they are playing with investor money. Investors count on the quarterly reports. Excuses given to do it are bogus. SEC do not let the 4 to 2 annual report happen.

John Hands — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Hands Please keep quarterly reporting so that I as an investor can better track the companies that I invest in. The information is available to the company leadership. It can be a very simple process to simply share this information with shareholders, especially with the tools available now. Do not change the rule from quarterly to semiannually reporting. Why keep us in the dark.

John Hoffman — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Hoffman Hello - I am completely opposed to allowing publicly held companies report earnings only twice per year. If that were to become the standard, there would be significantly more chance for fear and anxiety among individual investors due to long periods of time between reports. I believe this would lead to significantly more volatility. It certainly leads to less accountability for the publicly held companies. Thank you for your time.

John Kalter — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Kalter Too much can happen in six months for adequate evaluation of risk/reward for a current or prospective investment. Reject this proposal and keep the quarterly reporting in place.

John Marston Professor, Boston University — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Marston I write to urge the committee to reconsider the proposed Semiannual Reporting rule. As a long-time, successful investor in many individual

companies, I rely on company quarterly filings to improve my knowledge of company finances and operations. Without quarterly filings, I would receive some information as late as 8 months after the period reported (if in the first month of a semiannual period), rendering that information out of date for making informed decisions about future investment in that company. The knowledge that companies are required to regularly report standard information to the SEC, and that such knowledge is made public to all investors simultaneously, places individual investors in a similar position of knowledge to large institutional investors and trading bots. It allows me to be successful against wealthy and large organizations. Removing half of this information lessens my ability to compete with institutional investors. Please reconsider this rule, which hurts investors like me.

John Musgrave — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Musgrave A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? I believe that the current 10-Q quarterly reporting policy is better for the investing community.

John Smith — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Smith Ref proposed semi annual reporting. The proposal does little to help industry if anything, it would therefore seem far more sensible to retain the frequency we have. A lot can happen in business in six months that would not be possible in three months. Please retain the three months cycle.

John W. Rocha Retired CPA — Jun 24, 2026
Subject: File No. S7-2026-15 From: John W. Rocha Quarterly reporting gives the investment community (individuals, businesses, pension plans and so many more) the relevant information they need to make prudent investment decisions. Stretching that reporting period from quarterly to semi-annually is a really long time in our high speed digital world moving full speed toward artificial intelligence. Lengthening the reporting period is moving backward in time when technology is moving forward at ever faster speeds. Not sure what is driving this move toward semi-annual reporting, but I am totally against it.

John Watts Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: John Watts Transparency Transparency Transparency I'm not in favor of longer term reporting. Terrible idea!

Johnathan Malbon The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Johnathan Malbon At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners.

Jon Fager Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jon Fager I am opposed to publicly traded companies cutting mandatory reporting from quarterly to biannually. As an individual who trades stocks both for income and for funding my retirement, I rely upon up-to-date, accurate information from companies in order to make investment decisions. Less information is in no way helpful. We need the greatest amount of transparency possible to monitor company health, decisions, and practices. Decreasing mandatory reporting hinders stock owners' abilities to make the best decisions possible.

Jon Jacobs Jacobs Legal Services / Shareholder in mulitple equities/options — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jon Jacobs You cannot take away our right as shareholders to know each quarter (minimum) what a company is reporting. This is ABSOLUTELY FLAWED thinking - as shareholders are entitled to know if something is awry and a company is withholding/skewing their reporting. DO NOT ALLOW THIS TO HAPPEN. We have elected you to represent us: to PROTECT shareholders of predatory companies.

Jon Shehan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jon Shehan At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jose R. Villanueva — Jun 24, 2026
Subject: File No. S7-2026-15 From: Jose R. Villanueva I think that corporate reporting to SEC and investors should be done more often. I oppose semiannual reporting. I would support monthly reporting as more accurate of company status and more useful to investors.

Joseph Blanchard (From Motley Fool Community) subscriber to Motley Fool at one of the highest levels — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joseph Blanchard (From Motley Fool Community) A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! Make companies subit reports monthly or weekly because of AI all of this is possible at no extra costs. My thoughts, Joseph Blanchard (Motley Fool subscriber)

Joseph Grigely — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joseph Grigely The decision to allow a six-month option is a poor one and I urge the SEC to reject this. Financial accountability requires regular and frequent quarterly reports as a way of maintaining fiscal transparency. Stockholders own the companies they invest in--they need to know what is going on, when it is going on, to make informed decisions.

Joseph Huang — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joseph Huang Companies should not have the option to reduce the reporting from 4 times a year to 2 times a year. The current cadence of reporting is required for minority shareholders to understand what the executives and business managers are doing, and to keep them accountable.

Joseph M. Sanocki Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joseph M. Sanocki Communication is Key in just about everything to include marriage, job, and life in general. Even deaf people have a way to communicate. With that being said investors need to stay informed with no less information. It's our God given right to communicate.

Joseph Wilkinson None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joseph Wilkinson I am completely against reducing the number of reporting requirements from 4 to 2.

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joseph zammit none — Jun 24, 2026
Subject: File No. S7-2026-15 From: joseph zammit i like the present system for a elderly investor like me i can plan ahead

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Josh Skillings — Jun 24, 2026
Subject: File No. S7-2026-15 From: Josh Skillings Public companies should continue to report four times a year. It is a mistake to let public companies report only two times a year. I want to know what the companies I am invested in are doing. In the Information Age, information is critical to making good decisions.

Joshua Chamberlain Day Trader — Jun 24, 2026
Subject: File No. S7-2026-15 From: Joshua Chamberlain I strongly oppose the proposal to reduce the number of public-company reports from four times a year to just two. Less information about company reports is a step in the wrong direction, making stock market trading even less transparant than it is now.

Juan Pablo Laserna — Jun 24, 2026
Subject: File No. S7-2026-15 From: Juan Pablo Laserna Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater

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Julia Elledge Motley Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Julia Elledge There is no way that companies reporting LESS information to investors will produce a good outcome. It would leave everyday investors essentially half blind. Meanwhile, businesses will be even less accountable to their owners, and insider trading will become even more profitable. No good can come of that either. This proposed change seems specifically designed to hurt the average investor while benefiting corporations. I strongly urge you to keep companies accountable to shareholders with quarterly reports.

Julie Mathiesen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Julie Mathiesen I don't believe the number of annual public company reports should be reduced. If anything, they may need to be increased. Please maintain the current requirement for quarterly reporting. It's important for retirees such as myself that rely in investments for a portion of their income. Thank you.

Justin Henkels — Jun 24, 2026
Subject: File No. S7-2026-15 From: Justin Henkels Investors should be kept up to date 4 times a year and understand investments businesses are making may take years not months to see results but as share holders we should maintain a right to this information and prevent review of any potential fraudulent reports. If they have nothing to hide or mis lead they should easily be able to provide these reports quarterly. Thanks

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K. Wierman Clinical Dietitian — Jun 24, 2026
Subject: File No. S7-2026-15 From: K. Wierman Quarterly reporting needs to remain intact for transparency and fairness!

KANDAS MYER Motley Fool Group — Jun 24, 2026
Subject: File No. S7-2026-15 From: KANDAS MYER More reporting is desirable than less. Informed decision making is the key.

Karen Abrams Private Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Karen Abrams While requiring companies to only report two a year instead of quarterly may reduce a burden on the company, it would also leave investors in the dark on the actual status of the company's business revenue and/or losses for an extended period of time. This will ultimately result in volatile changes in the market and may, in fact, cause investors to lose considerable investment monies which might have been limited if a quarterly report was produced. Please do NOT change the rule from quarterly to semi-annual reporting.

Karen Frazer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Karen Frazer Please continue with quarterly reporting. Doing so on a semi annual basis does not allow us to have enough information to make fully vetted decisions.

Karen Maclean The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Karen Maclean I am against reducing reporting requirements for publicly held companies from 4 times a year to 2 times a year. Investors have a right to regular communications in order to better understand what the companies are doing. This allows them to make better decisions about maintaining a position in a company or withdrawing.

Kari Fulton — Jun 24, 2026
Subject: S7-2026-15 Comment From: Kari Fulton Affiliation: Jun. 24, 2026 Quarterly reporting is key for efficiency and transparency. In the age of rapid technology advancements Andy's continued digital and international considerations, we should have stronger oversight not weaker. Keep quarterly reporting please

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Karl E. Anderson The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Karl E. Anderson Please do not consider reducing the number of company guidance reports from four per year, to only twice per year! Sincerely, Karl Anderson

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Katherine Lyle City University of New York — Jun 24, 2026
Subject: File No. S7-2026-15 From: Katherine Lyle It seems to me unconscionable that this matter of responsibility should be dropped in an (admittedly) increasingly irresponsible world. The records are kept; for God's sake share them with all the owners of the company!

Kathleen Grinavic The Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kathleen Grinavic A proposal is now on the table to allow companies to optionally elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! Just because the rest of the world jumped off that bridge doesn't imply that the USA should. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. The Fair Disclosure Act requiring quarterly reporting should remain. AI and other automations make the reporting much less burdensome than in the days of old. Do NOT make the quarterly reporting optional!

Kathy Corrigan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kathy Corrigan Keep the signature requirement as it is. We can't afford another Enron!! K.

Kathy L Umphress Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kathy L Umphress I am opposed to semi-annual reporting. As an investor, I own a piece of these businesses. Therefore, I need current information to make informed decisions. Thank you for your consideration.

Katrin Windsor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Katrin Windsor As an investor in stocks I nred and request regular and frequent reports. Quarterly or more! Reducing report frequency to twice a year will make me reluctant to invest in US stocks.

Keegan Motley fool community — Jun 24, 2026

Subject: File No. S7-2026-15 From: Keegan At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Keith Spragg Private Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Keith Spragg No reason a company might give for reducing the amount of information provided to their shareholders can possibly be in the shareholders' interest.

Ken Joldersma — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ken Joldersma As an individual investor it is imperative to have regular information about the companies that I invest in. Quarterly is the absolute minimum that should be allowed. Going to twice a year keeps us in the dark and that can have a devastating on the financial well being of myself and others like me. Do not let this reporting change to twice a year! Thank you

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Ken Mathias The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ken Mathias More transparency is always better than less unless national security is at stake. That doesn't apply here. Do not reduce reporting requirements. Reduction allows for businesses to go further off the rails before investors know.

Kent Lang — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kent Lang We are living in a digital information age. No need to return to the 1950's. I like as much information as possible about the businesses I own. I can't believe this is even being considered. I work in retail and I'm mandated to report business activities on a daily basis. If anything I'd like to receive MONTHLY updates from these companies NOT quarterly updates!

Kerry Scrivens — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kerry Scrivens This is a serious mistake! Investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business.

Reducing reporting requirements weakens the connection between companies and their owners. I want the information available on a regular basis, and reducing the frequency of reporting clouds the progress or lack of it with regards to company performance. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please don't allow the reporting reduction to occur!

Kevin A. Finance — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kevin A. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

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kevin alix — Jun 24, 2026
Subject: File No. S7-2026-15 From: kevin alix Less is more rarely supports transparency or better informed investors. We need access to more information to make informed investment decisions and provide feedback to our corporate management.

Kevin Dummer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kevin Dummer Holding shares in a company means being part owner. I think getting quarterly updates fosters the necessary transparency to the business owners. I think semi-annual updates will degrade that transparency and will weaken my ability to make intelligent and informed investment decisions.

Kevin Gerard Cooper — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kevin Gerard Cooper Transparency is a must to ensure investors invest in stable companies.

Kevin Mason The Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kevin Mason I would like for the current recommendation to report twice yearly to be rejected. As an investor, receiving reports more often, like the current cycle of four times per year, is the most needed.

Kevin Wilson None — Jun 24, 2026

Subject: File No. S7-2026-15 From: Kevin Wilson A reduction in reporting is bad for investors and does not reduce costs. As someone who works in financial reporting, not a dollar would be saved by reducing quarterly reports to bi annual reports.

Kim Londono — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kim Londono It’s in the best interest of the public to have access to updated reporting to keep the general public informed.

Kobus Raubenheimer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kobus Raubenheimer Please do NOT allow companies to report only twice a year. The regular quarterly reporting makes perfect sense to continue. In todays fast moving business environment, twice yearly reporting is not sufficient in my opinion

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Kris Cedeno — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kris Cedeno At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kristopher Terrones — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kristopher Terrones I invest in many companies and the more transparency the better, two reports annually is simply not enough.

Kurt Vogel — Jun 24, 2026
Subject: File No. S7-2026-15 From: Kurt Vogel Please maintain all current transparencies for individual investors. Thank you.

Lance Hettinger Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lance Hettinger I firmly believe that required corporate financial reporting should be maintained on a quarterly basis. As a part owner of a business, I deserve to have transparency of company's actions on a timely basis. Semi-annually is simply too much time to go without tangible feedback on company performance. This would be an unwise decision to accept on the part of any business owner. This would be unfair to shareholders (part owners) of any publicly traded company.

Laura Canada Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Canada I think reducing the number of reporting periods

for businesses is a huge step back for investors and the stock market as a whole. Investors need current, updated information to make wise investment decisions. In a fast-paced world, things move too quickly to push reporting back to semi-annual disclosures. Timely information is crucial. It's imperative that we keep reporting requirements quarterly in order to keep investors (the owners of the company) informed.

Laura Johnson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Johnson Even being a small investor I know the importance of knowledge, and receiving quarterly reports is absolutely crucial. Semi-annual reports leave a debilitating information gap. The investing populace will NOT take kindly to your tampering with OUR money. Therefore, I strongly state my opposition to your proposal!

Laura Katrina retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Katrina We need greater transparency to protect the individual investors. I oppose changing the current rule for corporations to report four times a year, changing it so they only need to report two times a year.

Laura Vandenbosch — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Vandenbosch The proposal to allow financial reports to be submitted semi-annually, rather than quarterly, hurts individual investors' access to information needed to manage their accounts in their best interest. I currently live in a city that only bills us every 2 months for water and sewer services. Recently our bill went up 134%. But, we didn't find out for 2 months. If we were billed every month, we would have identified that there was a problem sooner and been able to fix it and save money. Same with financial reporting. It needs to be every quarter. It is all automated with programs, anyway. It is not like people are sitting at desks doing calculations every month, quarter or six months. Do not adopt this rule.

Laura Weibel Administrative — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Weibel We need more transparency, not less transparency Investors have a right to know or fraud will corrupt the system even further

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Laura Woodworth CEO, Factotum Business Services, LLC — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laura Woodworth As an investor myself and as the owner of an accounting services company, I am against reducing mandatory public reports from 4 to 2 times per year. The anticipated reduction in costs to publicly-held companies is a small benefit compared to the great loss of information to investors and advisors. Less information never leads to better-informed decisions.

Laurie Curtis Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laurie Curtis All publicly traded companies should be

accountable to those who hold stock in the company in a timely manner so that investors may check on their investments. Twice yearly is NOTa timely manner. Investors' money will be needlessly put at risk while they have no visibility to the health of the company. My investments in stock should be better protected than this new ruling would allow.

Laurie Dunlap Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Laurie Dunlap The current reporting requirements should remain in place. Any individual who owns stocks should be kept informed regarding earnings etc. on a quarterly basis. This is important for all investors.

Lawrence A. Murakami The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lawrence A. Murakami I am against reducing quarterly reporting requirements to semi-annual reporting. Investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens my connection with companies I own a part of. Less transparency increases uncertainty.

Lawrence Akutagawa Ordinary US citizen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lawrence Akutagawa SEC: I disagree with the proposal to reduce required quarterly earnings reports by publicly held companies to semiannual reports. a) I can find no investor-related rationale—legal or financial—demonstrating any problem with the current system of quarterly reporting that would necessitate a change to semiannual reporting. b) A level playing field is needed to provide investors with fair and timely transparency into a public company's financial condition and operations. Standardized quarterly reporting accomplishes this. Allowing longer intervals between required reports leaves investors increasingly dependent on a company's discretion regarding what events are disclosed and when they are disclosed during a six-month period. c) The old adage about not fixing something that is not broken applies here. Quarterly reporting has served investors well for decades. If there is no demonstrated problem requiring correction, there is no compelling reason to reduce the frequency of required reporting. I therefore oppose this proposal and urge the SEC to retain the current quarterly reporting requirements.

Lawrence H. Woods Jr — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lawrence H. Woods Jr Must be 4 times a year not two!

Lawrence Leake Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lawrence Leake Reducing public-company reporting requirements from four times a year to just two would be a significant step backward for investor transparency and accountability. Investors are not spectators; they are owners, and owners deserve regular, timely information about the businesses they own. The argument that semiannual reporting would reduce costs is increasingly unpersuasive in an era of AI-driven reporting tools and streamlined disclosure processes. Likewise, claims that fewer reports would curb short-term thinking confuse the problem. Short-termism stems from how markets interpret information, not from the existence of information itself. Eliminating reports does not encourage patience—it simply leaves

investors less informed. Companies continue to operate every day, making strategic decisions, winning and losing customers, and navigating risks and opportunities. Providing owners with only two official updates per year creates larger information gaps, increases uncertainty, and heightens the likelihood of sharp market reactions when news finally emerges. Transparency builds trust; reducing transparency erodes it and ultimately harms the very investors markets are designed to serve.

Leonard Kolada — Jun 24, 2026
Subject: File No. S7-2026-15 From: Leonard Kolada Less is not more. Semiannual reporting only makes information more opaque. Quarterly reporting has been effective for decades now. The fiasco with the National Mall Reflecting Pool is one thing. Let's not make a change here that will result in an even bigger fiasco. Keep the rules as they are now. Thank you for your attention to this matter.

Leroy Sloan Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Leroy Sloan Quarterly public company reporting should be maintained. Regular quarterly transparent reporting from public companies will ensure timely, adequate full disclosure of company status and health which is paramount for well informed investment decisions. Biannual reporting allows for too much time and change to elapse for investors to effectively decide where and when to direct their investments. Simply stated: Six months is an eternity in the investment world.

Leslie Greening — Jun 24, 2026
Subject: File No. S7-2026-15 From: Leslie Greening Please keep the quarterly reporting requirement. It is important for transparency and security and fairness for smaller investors.

Lewis Hardin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lewis Hardin Please do not reduce the number of public-company reports from four times a year to just two. We need more transparency, not less.

Lewis&Sharron Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lewis&Sharron Transparency is key. Semi yearly reporting to me from a company I am in partial ownership of is NOT ACCEPTABLE! Quarterly must remain the standard for reporting to shareholders!

Linda Burrows — Jun 24, 2026
Subject: File No. S7-2026-15 From: Linda Burrows Quarterly reports inform business owners of company performance, keeping them regularly informed. Halfing this may lead to uncertainty and volatility.

Linda Lampron prosper trading academy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Linda Lampron please keep the reporting at least 4 times each year. it is detrimental to my long term interests to receive less information on my stocks and investments. As a retiree and as a service connected combat veteran it is crucial that I have full information on the companies in which I invest. DO NOT DECREASE REPORTING REQUIREMENTS!

Linda Owen Retired Investment Advisor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Linda Owen Keep the quarterly reporting requirements. This information is vital to investors and their advisors to properly manage their investment portfolio. Removing this requirement is detrimental to every investor yet benefits only company insiders. This creates the opportunity for companies to cover up bad performance information for six months and potentially cause significant losses for their investors and shareholders. Keep the quarterly reporting requirements! Linda B Owen Retired Investment Advisor

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Lisa Campbell Me myself and I — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lisa Campbell Individual investors deserve more information not less.!! I am a part of the Mötley fool and I am here to voice my concerns. Please do not cut the information I received on the companies I invest in. I rely on my quarterly reports! This didn’t help the UK and it’s not gonna help the USA. Just say no.

Lisa Ettorre — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lisa Ettorre I believe it's imperative for companies to continue to provide investors with quarterly updates to ensure transparency and up-to-date information.

Lisa Rafferty Client Coordinator — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lisa Rafferty Do not allow Shenanigans to commence in the dark. These big companies canafford a reporting team who works QUARTERLY to provide transparency. Do not promote this dubious assistance for it is not necessary as nothing is broken! Thank you

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Lloyd A Vermont Sr Motley Fool Communiy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lloyd A Vermont Sr I do NOT agree with the suggestion to reduce Quarterly Company Reports (4) to Half Yearly Reports (2) As part owner of a business, the 4 convey MUCH MORE information, and on a more time-sensitive basis, than the 2

Lorenzo Ferlazzo, Acquaequity — Jun 24, 2026
MARKET PERSPECTIVES
A C Q U A E Q U I T Y

SEC REPORTING WAIVER ?
June 2026
SEC Reporting Waiver ?
A collaborative Acquaequity and NotebookLM
assessment following a review of
differentiated published expert opinion.
The original IAC primer at,
https://www.sec.gov/files/draft-recommendation-iaosubc
ommittee-quarterly-semi-annual-reporting-052026.pdf
Public comments due
6 July, 2026
A C Q U A E Q U I T Y
S I G N A L · I N T E L L I G E N C E · R E F E R E N C E

Louise Coombes — Jun 24, 2026
Subject: File No. S7-2026-15 From: Louise Coombes As an active investor, one must keep a finger on the pulse of those companies in which one invests. Quarterly reports provide vital information to assess the performance of the company and to have less information if the legislation changes to only semi-annual reporting is detrimental to the investors providing the capital investment in those companies. I urge the SEC to reconsider this change in policy and continue to provide investors with the necessary details to make informed investment decisions. Best regards, Louise Coombes

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LTMoon — Jun 24, 2026
Subject: File No. S7-2026-15 From: LTMoon MORE REPORTS !!!!!! NOT LESS!!!!!! REPEAT -- MORE REPORTING!!!!!!

Lu — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lu Please keep quarterly reporting!

Lynn — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lynn Please do not move forward with the semi annual reporting proposal. Quarterly statements are the backbone of investor information. If the issue is cost driven then please propose online or email distribution of quarterly reports. I would contend that less information rarely creates better-informed owners.

Lynn mohlenhoff Banker, retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lynn mohlenhoff The system was put in place to prevent fraud. It was alot of work prior to being computerised. There is no good reason to remove the consumer protection now.

Lynne Carreiro N/A — Jun 24, 2026
Subject: File No. S7-2026-15 From: Lynne Carreiro As a retail investor with an independent entrepreneurial business and a family, I am very passionate and invested in having quarterly stock reports, not bi-annually. It better helps me to understand the businesses I am interested investing in and I feel very strongly that a six month window would not give me the opportunity to understand their financial commitment, business plan, and growth in a timely manner. Thank you Lynne Carreiro President

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M & D Investments Managing Partner — Jun 24, 2026
Subject: File No. S7-2026-15 From: M & D Investments Allowing the reporting to be reduced to twice a year is ridiculous. More chances for something being out of whack and investors being unaware of improprieties.

M Vierstra .MOTLEY FOOL — Jun 24, 2026
Subject: File No. S7-2026-15 From: M Vierstra Do not change to semi annual. Keep it at 4xs a year.

Macy None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Macy I am object

Manuel Peralta — Jun 24, 2026
Subject: File No. S7-2026-15 From: Manuel Peralta I 100% agree with the Motley Fool stand on less transparency is less overall knowledge for the individual investor. On the contrary, I believe openness is better for everyone and especially those on Main Street. Thanks.

Mar Isen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mar Isen My name is Mar Isen, I’m a financial analyst. Transparency is vital to fair business, decreased reporting makes it difficult to gage a business’s standing, can lead to an increase in insider trading.

Marc McFarland — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marc McFarland Don't!

Marc Morales — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marc Morales Reducing reporting doesn’t make people more patient, and reduce reaction to news but it does leave me less informed. I am an investor and I want to know how the companies I invest are doing on a regular and frequent basis. This reduction in reporting will not reduce costs. With the capabilities of AI, the costs of reporting are arguably less expensive today than ever before. Do not allow the frequency of reporting to be reduced.

Marcela Medina Motley Fool Community, Morgan Stanley, Charles Dchwab — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marcela Medina Please keep existing reporting regulations in place. Transparency is essential for investor participation and ownership of stocks. It would be irresponsible for the SEC to suggest, recommend or implement less reporting requirements.

Marco Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marco Keep 4/year reporting.

Marcus Eichhorn — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marcus Eichhorn Reporting should still be on a quarterly basis as business decisions and outcomes need to be acted upon in a timely fashion. Reducing the reports will only leave to Much to chance and less accountability to managers and CEOS

Margaret Breece NA — Jun 24, 2026
Subject: File No. S7-2026-15 From: Margaret Breece Margaret Breece Retired Decatur, AL It has been proven in America's history that 6-month reporting negatively affects the return on investments. As a retired person, my retirement savings CANNOT afford any additional reduction. Especially when it can be avoided by leaving quarterly reporting alone. Does the SEC never learn from our history? The system isn't broken. Please leave it alone. Thank you.

Maria Korre None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Maria Korre The lemons problem or asymmetric information is something that needs to be constantly equalised between companies and investors, as well as consumers and civilians who might not be as aware of how decisions impact them. How is reporting only twice a year contributing to combating and further equalising asymmetric information?

Mark A. Burnheimer Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark A. Burnheimer Please, please, please do NOT cut the number of reports required of companies to prepare and distribute. With the onset of AI and Crypto, investing is moving very fast. Individual investors never have access to the information that the institutions have and reducing or delaying access to any information (such as quarterly reports) only serves to cripple individual investors even further. The investment system is already staked against the individual investor... PLEASE do not punish the individual investor further. This information is critical and should not be further delayed. Thank you.

Mark Airs — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Airs This is ridiculous - open and transparent

communication to shareholders should not be watered down. There is enough breaches of corporate governance already to warrant if anything an increase in reporting obligations!

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mark christina — Jun 24, 2026
Subject: File No. S7-2026-15 From: mark christina At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. we need those reports 4 times to know what is going on with company. they make enough money to do it especially with ai helping.

Mark Dreyer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Dreyer I oppose File No. S7-2026-15. As an individual investor, I rely on timely quarterly disclosures to evaluate companies I own and make informed decisions. Allowing companies to replace quarterly reporting with semiannual reports would create longer periods of uncertainty, reduce transparency, and increase the risk of unpleasant market surprises. Cost savings should not come at the expense of investors' access to current, standardized financial information. Please retain quarterly reporting requirements for public companies. Affiliation: The Motley Fool Community

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Mark Ewert — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Ewert Dear Securities and Exchange Commission,I am writing to strongly oppose the proposal to make mandatory quarterly reporting optional for public companies . The quarterly reporting system (Form 10-Q) provides a critical baseline of transparency that protects individual investors. Shifting to semiannual reporting will double the information gap between corporate insiders and everyday shareholders, increasing the risk of undisclosed financial distress or market abuse going undetected for months . While the SEC's goal is to reduce regulatory burdens, that burden should not be offset by blindfolding retail investors. Trust in U.S. public markets is built on the belief that everyone is working from the same basic set of facts. I urge the Commission to abandon this proposal and maintain the quarterly reporting cadence."

Mark Fetterplace — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Fetterplace I am definately opposed to anyreduction in company reporting frequency. As a part owner (share holder)I need to know whats happening at least quarterly

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Mark Green — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Green A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even

that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Allowing public companies to report just two times a year instead of four is a bad idea. My comments above are just some of the reasons why. Please do not allow this bad idea to move forward. It will hurt all business investors. Sincerely, A deeply concerned investor

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Mark Iwanowski — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Iwanowski This is a very bad idea as quarterly reporting is essential for investors.

Mark MacDonald — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark MacDonald Please keep company public reporting requirement at four times per year. Stockholders and investors need more company information, not less, and are owed regular and frequent, transparent communications from the company. Allowing public companies to report only twice per year goes against these principles, and only serves to increase risk and uncertainty. Do not change the reporting requirements for public companies!

Mark Obrinsky The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Obrinsky I strongly oppose this proposal. Investors are owners. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away just makes everyone less informed. Less information will not create better-informed owners. Under this proposal, owners would receive only half as many official updates about the businesses they own. That is a mistake. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Mark Ottenad — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Ottenad Businesses, their shareholders and the public deserve regular, transparent communication from businesses. Reducing reporting requirements weakens the connection between companies and their owners. Under this proposal, shareholder owners would receive only half as many official updates about the businesses they own. Please do Not advance the proposed rule S7-2026-15 that reduces corporate reporting to Semiannual Reporting, and maintain the current quarterly corporate reporting. Thank you.

Mark R. Brux — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark R. Brux We as investor-owners (directly as stockholders or indirectly as holders of MFs or ETFs) & our fund managers deserve quarterly reporting at a minimum by public companies! No opt-out to semi-annual only! Less (frequent) transparency doesn't eliminate market uncertainty-- it increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. The markets do not need that. Thank you.

Mark Spitz Retired Software Professional — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mark Spitz I believe that in order to be completely informed of a companies operation, an individual, stock holder, or financial professional, needs reports each quarter. Reducing this to twice a year can mean that a company can implement operational changes that are unknown for a period of time that may prevent interested parties (stock holders, and others) from being able to question, or act, in a timely manner.

Marsha L DePriest — Jun 24, 2026
Subject: File No. S7-2026-15 From: Marsha L DePriest When reducing reporting occurrences from four times a year to only two, it hurts open communication. We need more openness in this country, not less.

Martec Trainer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Martec Trainer Oppose the change to make the reporting Semiannual

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Martin Farnan Program Manager at Equal1 (A Quantum Computer Company) — Jun 24, 2026
Subject: File No. S7-2026-15 From: Martin Farnan Quarterly reporting is important for enabling investors to closely monitor the company's activities and decide promptly whether to trade shares. The reporting requirements, although in some cases they may be too much effort, keep the management team accountable to the company's public shareholders. Many companies are listed in multiple jurisdictions, and introducing this change will not reduce the effort required of these companies.

Martin Jost Individual — Jun 24, 2026
Subject: File No. S7-2026-15 From: Martin Jost As an individual investor and stock holder I strongly object to the proposed rule change that would require public companies to report only twice a year. As a stockholder, and thus part company owner, I want the businesses in which I have a stake to be transparent so that I can monitor how the business is performing. Twice yearly reporting reduces transparency and increase my risk of holding a stock investment. This harms me. I become less informed, less able to analyze situations in a timely manner, and less able to react to changing business conditions. As overseers of financial markets I ask you to uphold the public interest and

reject the proposal to eliminate quarterly reporting requirements. Leave things as they are with regards to quarterly corporate financial reporting. Regards, -Martin Jost

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Martin Koers Retired accountant — Jun 24, 2026
Subject: File No. S7-2026-15 From: Martin Koers In my 40+ years of service, I never had a problem with monthly or quarterly closings and reporting, in fact it alerted me/us to areas that required attention. We certainly want to avoid another ENRON!

MARTIN RAFANAN — Jun 24, 2026
Subject: File No. S7-2026-15 From: MARTIN RAFANAN To Whom It May Concern: This message is to express concerns a proposal that is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! At its heart, investing is ownership. When I own a piece of a business, I would deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please consider rescinding this proposal and thereby maintaining the current process of four times a year. Respectfully, Martin Rafanan

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Mary Conway Retirec — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mary Conway Leave the stocks reporting prices as it is. All of you wealthy and powerful people just want to keep grinding us into the ground. Stop it. Your power will not last forever. We will come back.

Mary ODonnell — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mary ODonnell I'm against this proposal. This will degrade the banking and investment industry. On one hand we have interests who want to do away with social security and then you have the short sighted parties who want to reduce the frequency of financial/performance reporting of PUBLICLY held companies. Next thing you know they'll be proposing we euthanize the elderly based on a cost/benefit analysis. This sounds like the Trump dynasty devised this proposal. Metrics are the guiding light for investors. Four data points versus two is more likely to keep publicly held companies honest.

Mary Scheid The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mary Scheid I am a shareholder in several companies. By definition, as a shareholder that makes me a part owner in that company. I am strongly against the proposed regulation to do reporting two times year versus the current four times a year. I have a right to know what is going on "regularly"…and 2 times a year is not frequent enough. Too much happens in 6 months. Quarterly reporting is the right timing to keep shareholders informed. Hence my vote is against this proposed regulation.

Mary Souza — Jun 24, 2026

Subject: File No. S7-2026-15 From: Mary Souza All business owners and CEO's should personally sign every quarterly financial statement.

Maryann ford Nobe — Jun 24, 2026
Subject: File No. S7-2026-15 From: Maryann ford Please don’t allow public companies to only report twice a year. Less is absolutely not more in this situation. Please don’t put retail investors at even more of a disadvantage than we already are by allowing this proposal to go through.

Maryanne Mclaughlin — Jun 24, 2026
Subject: S7-2026-15 Comment From: Maryanne Mclaughlin Affiliation: Jun. 24, 2026 Keep quarterly reporting. The current administration is blatantly corrupt and profits from the offices they hold. I've paid more in taxes throughout my life than billionaires. Income inequality
is a disgrace in our country Supreme Court is controlled by felon 47 and citizens must fight back.
Maryanne Mclaughlin, Retired claim specialist

Yahoo Mail: Search, Organize, Conquer

Mas Southwood Gordon Marketing — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mas Southwood Please keep earnings reports to 4 times a year. We need the information to be current.

Mathias Pastore Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mathias Pastore I think it is a mistake to reduce mandatory reporting requirements, for publicly traded companies, to twice per year from the currently required quarterly reports. As an individual investor, I rely on the quarterly reports to keep me informed on my investments and on my future investments. Less frequent reports means less transparency shown to investors by corporate boards.

Matt Horvath None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matt Horvath Quarterly reporting should be maintained. Fraud and financial shenanigans are far more likely to surface with quarterly reports and the often associated management earnings calls vs semiannual reporting. If the impetus of this proposed rule change is to reduce the burden of being a public company then SOX compliance requirements should be reduced, not reporting frequency.

Matt Ryan The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matt Ryan More reporting not less please

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Matthew Deak Retired Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matthew Deak I am opposed to reducing the reporting requirement from 4 times per year to 2 times per year. More information on a more frequent basis should be available to investors. The proposal would be a move in the wrong direction. Any argument indicating the existing reporting requirement is a burden is disingenuous. As AI continues to improve, reporting will almost certainly become less burdensome. If anything, there should be consideration to increase the reporting requirements to monthly for businesses with gross sales in the top 25 percent of publicly traded companies (as calculated using the previous full calendar year's gross sales).

Matthew Herring — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matthew Herring Do not reduce company reporting from 4 times a year to 2. Thank you,

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Matthew Mahtesian The Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matthew Mahtesian I am concerned that the upcoming proposal to limit company reporting from 4 times a year to 2 times a year will negatively impact making sound and informed decisions regarding investing. I am not a supporter of the upcoming proposal and I believe it will negatively affect transparency regarding my ability to make sound investment decisions.

Matthew ONeill — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matthew ONeill If anything there should be more transparency from our corporations to protect investors and keep them informed on their investments. Reducing reporting to twice a year is moving in the wrong direction.

Matthew Petitt — Jun 24, 2026
Subject: File No. S7-2026-15 From: Matthew Petitt I am writing to comment on the proposal to change to semiannual reporting by publicly traded companies. I have been a private retail investor for 8 years. I enjoy learning about companies, investing in their growth and partaking in the American dream to generate generational wealth for me and my family. As a retail investor, I am already at a disadvantage to Wall Street, large investing firms, quantitative trading systems, and professional analysts. I rely on quarterly earnings report to make my investment decisions. By cutting these reports in half, I will be an even larger disadvantage. Semiannual reporting will swing the pendulum even further to favor Wall Street over the individual investors like me. It is the SEC duty to keep the markets as fair and transparent as possible. Semiannual reporting will go against this duty. Please stop the proposal for semiannual reporting and continue with quarterly reports.

Mechelle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mechelle What do they want to hide? These are not trustworthy people they need to be held and that would be very difficult if they have no one to answer to!! Our money our choice!

MEDIA ONE HOLDINGS, LLC Managing Member — Jun 24, 2026
Subject: File No. S7-2026-15 From: MEDIA ONE HOLDINGS, LLC I agree that nformation on public companies should be FOUR times per year. At Least onece per quarter. This will efficiently inform the situation with the company.

Mehir Desai — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mehir Desai Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Melissa Lieberman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Melissa Lieberman I strongly disagree with the proposed change from quarterly to semiannually reporting for companies that are publicly traded. Investors should always have greater transparency with respect to the financial standing of the businesses they are invested in or are considering investing in. In a free market, one thing the federal government should regulate, is fair access to pertinent changes and trends in the businesses data of publicly traded stocks. Reducing reporting requirements weakens the connection between companies and their owners, and it will in turn make the markets more volatile. Decreasing public reporting will increase investor's concerns and erode the foundation which exists in one of the greatest stock exchanges in the world.

Melissa Stutz — Jun 24, 2026
Subject: File No. S7-2026-15 From: Melissa Stutz Reporting twice a year is a terrible action for publicly held institutions! Investors deserve to get full quarterly reports for investment purposes. Withholding quarterly reports would invite fraudulent reporting, or at least invite large omissions of information.

Melody Peterson Motley Fool contributor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Melody Peterson Corporations must be held accountable on a quarterly basis for financial and earnings reports! We ALL deserve and demand transparency and timeliness in this matter!

Menito Carino — Jun 24, 2026
Subject: File No. S7-2026-15 From: Menito Carino I respectfully believe in Motley Fools stand that reporting be done quarterly for better transparency. Thank much!

Meredith Hudson investor — Jun 24, 2026

Subject: File No. S7-2026-15 From: Meredith Hudson Subject: Opposition to Proposed Semi-Annual Reporting Rule (File No. S7-2026-15) > I am writing to object to the proposal to allow public companies to switch to semi-annual reporting (File No. S7-2026-15). Investing is fundamentally about ownership, and owners have a right to regular, transparent communication from the businesses they fund. > Reducing official updates to twice a year does not solve the issue of short-termism—which is driven by market behavior, not data frequency. In an age of AI and highly efficient disclosure technology, the cost-saving argument is also weak. > Companies operate, compete, and change every single day. Cutting communication in half will not create more patient investors; it will only create less-informed ones. Less transparency inevitably leads to greater uncertainty, larger surprises, and higher market volatility. I urge the SEC to reject this proposal and protect shareholder transparency.

Michael A Duran — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael A Duran A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake!

Michael A Grayson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael A Grayson Information equals transperancy equals understanding of the business. The production of quarterly reports keeps investors on top of the businesses that they are holding shares in. The modern tools for handling data and reporting it make quarterly reports less onerous than they were in years past. I want to be kept up to date with quarterly reports. Too much can happen with six months between reports.

Michael Blair — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Blair Hello, I am against changing the reporting period to Semi-Annual. I, along with many others, use the current reports to evaluate performance and to plan my activities, sell, buy, hold, based on those reports. A six month cycle would not be frequent enough for me to properly prepare and evaluate performance. Please keep the current schedule. Cheers.

Michael DAlessandro — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael DAlessandro Transparency in financial reporting is critical for investor owners. Semi annual reporting is not enough. Maintain quarterly reporting.

Michael David Wistrand — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael David Wistrand Please stop the SEC from keeping information regarding publicly traded companies from withholding information that all investors have the right to know

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Michael Fernandes The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Fernandes Please continue to remain unchanged in terms of reporting frequency. We are small investors and need to be aware of quarterly changes that happen at companies we are investing in. Thank you.

Michael Foster — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Foster Doing away with quarterly reports will only lead to more corrupt trading by insiders. Keep the reports transparent!!!

Michael Hackett — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Hackett To Whom It May Concern: I believe that more transparency is always a good thing, at any level of business or government. Having a market with full information about its content can only lead to less shocks when targets are missed. Reporting less frequently means that the market has more time to change in unexpected ways, which will mean that there is more time for deviation from published guidance. It is said that bubbles need something to prick it, otherwise they just slowly deflate. Having less transparency means there is more chance of a black swan event taking the public and governments by surprise.

Michael Hedley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Hedley When a company lists on the ASX they are fully aware of their obligations. If they are unprepared to comply with those, they shouldn't proceed with the listing. If it is a financial cost that is not affordable, then, again, they should reconsider their position. As stated in the article, selling the company to shareholders, they become part owners of that company, albeit "silent" owners. "Comments attached"

Michael Lapomardo — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Lapomardo Please do not pass this bill as it would deprive investors of information needed to make informed decisions. Long term investors need to be able to track what a company is doing on a consistent basis. With all the unrest and disagreement in government this could be construed as another way in which our elected officials are not doing what the people who elected them feel is important and rather you are following the lead of lobbyists and donors. Thank you for your consideration

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Michael Mailloux — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Mailloux Quarterly corporate reporting is needed to ensure transparency in how businesses are performing. As an individual investor this information is critical to understanding what is happening with companies. I don't have the resources to generate other sources of information. Please continue to require quarterly corporate reporting.

Michael Pilcher The Motley Fool Community — Jun 24, 2026

Subject: File No. S7-2026-15 From: Michael Pilcher Less reporting is not helpful to investors.

Michael Resseguie The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Resseguie A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. This is a mistake. It's important to keep investors informed of a company's progress and activity, and reporting 4 times each year is the best way to do this. I do not support the proposal to allow corporations to report just twice per year.

MICHAEL S FOLEY — Jun 24, 2026
Subject: File No. S7-2026-15 From: MICHAEL S FOLEY I would like to comment on the proposed Semiannual Reporting rule. Allowing companies to elect to reduce the number of public-company reports from four times a year to just two would be a huge mistake! For sure receiving less information rarely creates better-informed owners. And less transparency doesn’t eliminate uncertainty, it increases it. This rule should not be approved or implemented for the sake of all investors and I hope that this is the decision that is eventually chosen.

Michael Schen none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Schen This proposal is pure BULL SHIT! Quarterly reporting is essential for transparency, truth, and disclosure to American citizens and investors world wide. There is NO GOOD REASON to go to semiannual.

Michael Standing Wolf — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Standing Wolf Shareholders need quarterly information to determine if the company is being managed properly compared to competitors. It is our investments we intend to protect at all costs.

Michael Wakefield — Jun 24, 2026
Subject: File No. S7-2026-15 From: Michael Wakefield Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I oppose the change to semiannual reporting.

Mickey A. Fink — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mickey A. Fink I'm against this proposal. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater

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Midtown Investment, Inc. — Jun 24, 2026

Subject: File No. S7-2026-15 From: Midtown Investment, Inc. I DO NOT want LESS reporting from public companies.

Miguel Esteban Villar MBA, Telecommunication Engineer, High Degree in Philosophy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Miguel Esteban Villar I think thar reducing from 4 quarterly reports to 2 semi annual reports is a big mistake. Investing decisions are based on information. The more informatin available the most accurate decisions can be made. If the idea underlying in such a proposal is that near term pressure will decrease, I believe that is a wrong perception. If only two public reports are available yearly, the effect will be that the reactions after a report is issued will be by far more violent fron the investor community, increasing market volatility. Probably the desired effect of reducing market volatility will turn as a matter of fact in the opposite direction.

Mihai-Aurelian Olaru — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mihai-Aurelian Olaru I do not agree with this initiative.

Mike Hollamon — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mike Hollamon reporting 4 times a year is important for me to see short term growth or loss in revenue

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Mike Sexton Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mike Sexton Investors need quarterly reports! Less transparency doesn't eliminate uncertainty. It increases it. 4 times per year. Not 2.

Miles Harbur Owner, Miles Harbur CS — Jun 24, 2026
Subject: File No. S7-2026-15 From: Miles Harbur At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. I have my own business and invest my own money and up-to-date information – daily, weekly, monthly, quarterly, etc. – is very important and valuable to me to make good decisions for myself and my family. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I urge you to not to reduce quarterly reporting requirements. Thank you

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Millie Cason Managing Partner, BioPharm Insights — Jun 24, 2026
Subject: File No. S7-2026-15 From: Millie Cason A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports

would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners.

Min Shen, Associate Professor of Accounting, Philip G. Buchanan Fellow, Costello College of Business, George Mason University; K. Ramesh, Herbert S. Autrey Professor of Accounting, Jones Graduate School of Business, Rice University; Edward Li, Professor of Accounting, Stan Ross Department of Accountancy, Baruch College, CUNY; Donal Byard, Irving Weinstein Professorship in Accountancy & Chair, Stan Ross Department of Accountancy, Baruch College, CUNY — Jun 24, 2026

June 24, 2026
Vanessa A. Countryman
Secretary, U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-1090
Re: File No. S7-2026-15; Release Nos. 33-11414; 34-105368; Semiannual Reporting
Dear Ms. Countryman:
We welcome the opportunity to comment on the Securities and Exchange Commission's proposed amendments that would allow Exchange Act reporting companies to elect semiannual reporting on a new
Form 10-S in lieu of quarterly reports on Form 10-Q ("the proposal"). We write as academics with extensive experience conducting research that examines SEC periodic reports, earnings announcements,
information intermediaries, and the dissemination and processing of public company disclosures. We
appreciate the proposal's careful economic analysis of the potential costs and benefits of the proposed
rule change. Drawing on our experience as active researchers in this field, we aim to clarify relevant findings from the academic literature and to highlight important operational considerations that may arise
in implementing the proposed rule change.
Broadly speaking, we support the Commission's general approach of making semiannual reporting optional rather than mandatory. In our view, the evidence does not support a one-size-fits-all conclusion
that quarterly Form 10-Q filings are equally valuable for all issuers and all investor bases. At the same
time, the research also suggests that standardized SEC filings, auditor involvement, Form 8-K reporting,
Regulation FD, and information intermediaries remain important components of the capital market information infrastructure. There is a delicate balance to preserve: allowing for firm-level flexibility, while maintaining across-firm comparability. The most appropriate policy response is therefore not to eliminate quarterly reporting, but, as proposed by the SEC, to permit firms to elect the reporting frequency that best fits their circumstances, subject to market discipline and continued safeguards that
preserve timely, broad, and non-exclusionary dissemination of material information.
I. Summary of Our Views
We agree with many of the proposal's key insights that the Commission has drawn from its analysis of

the relevant academic research. No theory specifies an optimal frequency of financial reporting that applies to all firms. Given that firms are heterogeneous across multiple dimensions, such as size, industry,
age, complexity, and investor base, the optimal reporting frequency is likely to vary across firms. Firm
management is also well positioned to evaluate the costs and benefits of reporting more or less frequently.
1 Our overall view is that the proposal is best understood as a move from a mandatory uniform quarterly reporting regime to a regulated choice regime, not as a retreat from public-company disclosure.
1 Academic research has examined the pros and cons of financial reporting frequency. For instance, the empirical
study by Fu, Kraft, and Zhang (2012) finds that higher financial reporting frequency reduces information asymmetry
and the cost of equity, including in settings involving mandatory increases in reporting frequency. They caution,
however, that these benefits alone do not establish that firms should be required to report more frequently, because
their analysis does not measure the potential costs of increased reporting frequency, such as preparation and
proprietary costs. Gigler, Kanodia, Sapra, and Venugopalan (2014) provides a theoretical model in which more
frequent reporting can improve capital-market discipline by reducing the likelihood that firms undertake negative-
There are several findings from our academic research that are directly relevant to the Commission's
proposal that we would like to draw attention to:
• First, evidence from Li and Ramesh (2009) suggests that, for many firms, Form 10-Q is not the primary vehicle through which earnings news first reaches the market. Earnings announcements frequently precede periodic report filings, and the incremental market reaction to many 10-Q filings is limited once concurrent earnings announcements are taken into account. This evidence supports the Commission's decision to allow firms and investors to determine whether mandatory quarterly Form 10-Q reporting is necessary in a particular setting.
• Second, consistent with the evidence in Li and Ramesh (2009), research on sell-side analysts as capital-market information intermediaries has documented that analyst forecast revisions cluster around earnings announcements rather than around firms' 10-Q or 10-K filing dates (e.g., See Barron,
Byard, and Kim 2002).
• Third, evidence from D'Souza, Ramesh, and Shen (2010b) indicates that voluntary quarterly earnings
announcements often contain GAAP line-item information and that firms' choices of which line items to disclose are not random. Rather, the specific line items disclosed tend to reflect the firm's economic environment and investors' valuation demands. For example, EBITDA-related disclosures are more common for capital-intensive and highly leveraged firms, while balance-sheet disclosures are more common when asset information is especially relevant. At the same time, the study shows that these voluntary disclosures are shaped by managerial reporting incentives, with managers who appear to intervene more regularly in the earnings reporting process providing fewer supplemental GAAP line-item disclosures. This evidence supports the Commission's optional approach. Voluntary quarterly earnings releases can convey economically relevant information, but standardized SEC reporting, whether quarterly on Form 10-Q or semiannually on proposed Form 10-S, continues to provide an important baseline of comparability, completeness, and discipline.
• Fourth, Barron, Byard, and Yu (2017) provides additional evidence on why earnings

announcements
can preempt some of the informational role of subsequent Form 10-Q filings. The study finds that balance-sheet and segment disclosures within earnings announcements help analysts form more informed expectations about near-term quarterly earnings. Together with D'Souza, Ramesh, and Shen
(2010b), this evidence suggests that voluntary earnings announcements contain financial-statement details that help investors and information intermediaries assess firms' future performance before the
related Form 10-Q is filed.
• Fifth, examining a historical SEC-sanctioned dissemination practice under which certain sophisticated
market participants received earlier access to public earnings releases, Dong, Li, Ramesh, and Shen
(2015) shows that unequal access to earnings-release information can affect price discovery, trading advantages, and information risk. This evidence is relevant because voluntary first- and third-quarter disclosures may become more important for firms that elect semiannual reporting. The appropriate policy response is not to assume that retail investors are helpless without mandatory quarterly Form 10-Q filings; retail investors benefit from price discovery, market liquidity, trading signals, and information intermediaries. Rather, the key concern is to ensure that material voluntary disclosures are disseminated broadly and fairly so that price discovery occurs without avoidable information-risk costs from selective access. The evidence therefore supports strong Regulation FD enforcement and
broad, non-exclusionary dissemination of material voluntary disclosures. Mandatory quarterly filing is not, in itself, a complete safeguard against selective private disclosure if fair-disclosure obligations are not robustly enforced.
NPV projects but can also increase price pressure and induce managerial short-termism. Their analysis therefore
reinforces that reporting frequency involves a cost-benefit tradeoff.
• Sixth, Bronson, Hogan, Johnson, and Ramesh (2011) provides related evidence on the relevance–reliability tradeoff in voluntary earnings releases. In the annual reporting setting, the study shows that
when audit completion was delayed, many firms maintained their preliminary earnings release timing,
and releases issued before audit completion were more likely to be revised later. This evidence is relevant to one specific issue: under the proposal, semiannual filers' Form 10-S financial statements would be reviewed, while voluntary first- or third-quarter earnings releases would not be accompanied by a corresponding reviewed Form 10-Q. We do not believe this warrants a requirement
that all such voluntary quarterly releases be reviewed. A more proportionate approach would be to require clear disclosure of whether the financial information in any voluntary first- or third-quarter earnings release has been reviewed by an independent public accountant.
• Seventh, evidence from Li, Ramesh, and Shen (2011), D'Souza, Ramesh, and Shen (2010a), and Li
(2013) bears directly on the need to preserve the disclosure infrastructure that would remain under optional semiannual reporting. Li, Ramesh, and Shen (2011) and D'Souza, Ramesh, and Shen (2010a) show that information intermediaries, including newswires and data aggregators, play an important role in identifying and disseminating information from periodic SEC filings. Li (2013) makes a related but distinct point: in the context of material contract filings, Form 8-K current reporting can serve as an important channel for timely disclosure of material, future-relevant developments between periodic reports. These studies do not imply that information intermediaries or
Form 8-K current reports are substitutes for standardized interim financial statements. Rather, they

show that standardized periodic reports, current reports, and information intermediaries are complementary parts of the disclosure system. Accordingly, if the Commission adopts optional semiannual reporting, it should preserve the quality and usability of the standardized filings that remain, including the proposed requirement that Form 10-S contain the same narrative and financial information as Form 10-Q for the covered period, retain Inline XBRL tagging, and maintain a robust Form 8-K system for material developments between periodic reports.

These findings should also be understood against a broader economic rationale for mandatory disclosure.

One traditional justification for mandatory public-company disclosure, including disclosure frequency, is that firm disclosures can generate positive information externalities for the broader capital markets. A firm's earnings announcement, management forecast, or periodic report may help investors update beliefs not only about the disclosing firm, but also about peer firms, industry conditions, and macroeconomic risks.2 Consistent with this view, Brown, Byard, Darrough, Suh, and Wang (2026) provide evidence that mandatory reporting regulations that increase reporting comparability can generate positive information externalities through information network effects. In their setting, the 2005 mandatory adoption of IFRS outside the United States increased the reporting network available to analysts following U.S. firms; however, the documented benefits were concentrated among U.S. firms with relatively few domestic industry peers, rather than extending uniformly to all U.S. firms. Because firm management may rationally consider only the costs and benefits borne by the firm, it may not fully capture the capital-market benefits that its disclosures confer on other firms, investors, and information intermediaries; as a result, private disclosure incentives may diverge from the socially desirable level of disclosure. At the same time, the existence of such externalities does not imply that a single reporting frequency is optimal for all firms, much less that such frequency should be mandated uniformly; the relevant policy question is

2 Information transfer studies show that accounting information released (e.g., earnings announcements and management forecasts) by one firm can convey information relevant to the valuation of other firms in the same industry and beyond (e.g., see Foster 1981; Baginski 1987; Han, Wild, and Ramesh 1989; Freeman and Tse 1992; Ramnath 2002; Bonsall, Bozanic, and Fischer 2013; Brochet 2018).

whether the incremental information benefits of a particular reporting frequency justify its preparation, verification, proprietary, litigation, and real effects costs.3

Finally, the central investor-protection issue is not whether retail investors require mandatory Form 10-Q filings in every quarter, but whether material information voluntarily disclosed outside Form 10-Q is disseminated publicly, fairly, and on equal terms, consistent with Regulation FD. Taken together, the evidence supports an optional semiannual reporting framework, provided that the Commission preserves the integrity of Form 8-K, Regulation FD, auditor-reviewed Form 10-S financial statements, Inline XBRL tagging, and clear disclosure about the assurance status of any voluntary first- or third-quarter

earnings
releases.

II. Historical Background: Quarterly Reporting Evolved from Voluntary and Exchange-Based Practices[4]

As Leftwich, Watts, and Zimmerman (1981) document, interim reporting developed gradually through voluntary corporate practice, stock-exchange initiatives, investor demand, and later SEC rulemaking. Some firms voluntarily provided interim reports well before mandatory requirements existed, while other firms resisted efforts by exchanges and regulators to require more frequent reporting. The NYSE encouraged interim earnings reporting as early as the 1920s, but its ability to impose uniform requirements was limited by issuer resistance, concerns about competitive costs, and competition from other trading venues.

The SEC's own path was also incremental. Leftwich, Watts, and Zimmerman (1981) note that the SEC had authority to require quarterly reports when it was established in 1934, but early efforts to require interim reporting encountered substantial opposition. The SEC first imposed limited quarterly reporting requirements in 1945 in connection with wartime-contract disclosures. In 1946, the Commission proposed quarterly income reports, but withdrew that proposal after adverse comments and instead required quarterly sales or gross revenues on Form 8-K. In 1952, the SEC again proposed expanding quarterly reporting to cover the full income statement but again faced strong opposition; after reviewing comments, it dropped the proposal and abandoned the quarterly sales-reporting requirement.

The Commission later adopted semiannual reporting on Form 9-K in 1955, requiring a filing once per year after the first half of the fiscal year. After the 1964 amendments extended SEC reporting authority to many over-the-counter companies, and following the Wheat Report, the SEC rescinded semiannual Form 9-K in 1970 and introduced detailed quarterly income reporting on Form 10-Q.

This history is relevant to the present proposal in two respects. First, it shows that interim reporting frequency has long reflected a balance among investor demand, issuer costs, exchange competition, and regulatory judgment. Second, it shows that voluntary disclosure and mandatory reporting have historically coexisted. The fact that some firms voluntarily provided interim information before SEC mandates suggests that market demand can induce more frequent reporting where it is valuable. At the same time, the historical evolution also explains why standardized SEC reporting became important: voluntary and exchange-based practices were uneven. The Commission's proposed optional semiannual framework can be understood in this historical context, not as abandoning periodic disclosure, but as

3 The direct compliance costs to issuers, which the Commission estimates at $330,000 on average may not capture the principal burden of quarterly reporting. Rather, the most significant cost may be the diversion of senior management time and attention from strategic and operational priorities, a cost that is inherently difficult to quantify.

4 This section is based on Leftwich, Watts, and Zimmerman (1981). We acknowledge the

discussions with Professor
Steve Zeff regarding the historical evolution of quarterly reporting.
permitting reporting frequency to better reflect firm-specific costs, investor demand, and the continued
availability of other disclosure mechanisms, including Form 8-K and voluntary quarterly earnings releases.

III. The Incremental Market Reaction to Many Form 10-Q Filings Appears Limited Once Earnings Announcements Are Considered

The most directly relevant evidence is Li and Ramesh (2009), which reexamines market reactions surrounding periodic SEC filings in the EDGAR era. The study analyzes more than 240,000 periodic SEC
filings over 1996-2006 and focuses on an important empirical issue: many firms release earnings information through a press release before filing the related Form 10-Q or Form 10-K. Because earnings
announcements are known to be important market events, tests of the information content of periodic
filings can overstate the market reaction to SEC filings if they do not separately account for concurrent or
prior earnings announcements.

The main implication for the Commission's proposal is straightforward but important. For quarterly reports, Li and Ramesh (2009) finds that when 10-Q filings follow earnings announcements, they are associated with consistently muted price reactions during the event window. The study reports that these
filings account for roughly 80 percent of 10-Q filings in the sample and that the surrounding days are among the least price-reactive days examined in the study.5 The study also reports that inferences based
on abnormal trading volume are generally similar to those based on price reactions.

This evidence does not imply that Form 10-Q lacks value. Rather, it suggests that the value of Form 10-Q
often lies less in being the first public release of information about quarterly financial performance and
more in providing a standardized, reviewed, legally structured, and searchable disclosure record. That
distinction is central to the current proposal. If earnings and related financial-performance information are
commonly disseminated through earnings releases before the formal filing of the quarterly report, then
allowing issuers to elect semiannual reporting is unlikely, by itself, to eliminate the principal channel through which investors first receive such information for many firms. That conclusion is especially plausible for issuers that continue voluntarily to release quarterly earnings information because investors,
analysts, lenders, or other market participants demand it.

At the same time, Li and Ramesh (2009) also provides a reason for caution. The muted market reaction to
many 10-Q filings should not be interpreted as evidence that standardized SEC filings are unimportant.

The market reaction test captures one dimension of information content: immediate price and volume
response. It does not fully capture the value of 10-Q filings for comparability, data aggregation, contractual monitoring, litigation discipline, audit committee oversight, or later-stage research and analysis. The Commission's optional approach appropriately recognizes this nuance. Firms for which investors value quarterly Form 10-Q filings can continue to file quarterly reports; firms for which the

incremental benefit of quarterly Form 10-Q filings is lower can elect semiannual reporting.
5 This finding is broadly echoed in Li, Ramesh, Shen, and Wu (2025), which examines how managers use different
corporate disclosure channels in bad news years versus good news years. The study finds that periodic SEC filings,
including 10-Ks and 10-Qs, contribute only modestly to annual price discovery in bad news years compared with
voluntary disclosure channels such as earnings releases and management guidance, while they have no incremental
bearing on the price discovery process in good news years.

IV. Voluntary Earnings Releases and Standardized SEC Filings Play Complementary Roles

Voluntary earnings releases are an important part of the modern disclosure environment and should be
considered in evaluating the Commission's proposal. Evidence from D'Souza, Ramesh, and Shen (2010b)
indicates that quarterly earnings announcements often include GAAP line-item information and that
firms' choices of which line items to disclose are not random. Rather, the specific line items disclosed
tend to reflect the firm's economic environment and investors' valuation demands. For example,
EBITDA-related disclosures are more common for capital-intensive and highly leveraged firms, while
balance-sheet disclosures are more common when asset information is particularly relevant to valuation.
This evidence suggests that voluntary earnings releases can play a useful market-responsive role. Firms
often appear to provide the types of line-item information that investors are likely to find most relevant
given the firm's business model, financing structure, and operating environment. Accordingly, the
possibility that many semiannual filers may continue to issue voluntary first- and third-quarter earnings
releases is an important reason why optional semiannual reporting need not materially impair capital
market functioning.
At the same time, D'Souza, Ramesh, and Shen (2010b) also shows that voluntary earnings-release
disclosures are shaped by managerial reporting incentives. Managers who appear to intervene more
regularly in the earnings reporting process provide fewer supplemental GAAP line-item disclosures. This
finding cautions against treating voluntary earnings releases as complete substitutes for standardized SEC
filings. Voluntary disclosures can be informative and responsive to investor demand, but they are also
selective, vary across firms, and may be influenced by incentives to direct investor attention.
Barron, Byard, and Yu (2017) extends this evidence by examining which specific types of disclosures
within earnings announcements account for the informational impact that often precedes a corresponding
Form 10-Q. The study distinguishes between disclosures of balance-sheet data, segment information, and
management earnings forecasts and finds that balance-sheet and segment disclosures included in earnings
announcements are associated with an increase in the degree to which analysts' forecasts of near-term
quarterly earnings reflect private information, consistent with analysts processing those disclosures

into
new private insights about upcoming quarterly performance. Management earnings forecasts, by contrast,
improve the common component of analyst information rather than the private component. This distinction is directly relevant to the Commission's proposal: it suggests that what is disclosed in earnings
announcements, not merely the timing of those announcements relative to Form 10-Q filings, shapes the
incremental information content that market participants would otherwise seek from a quarterly SEC filing. When earnings announcements include balance-sheet and segment disclosures of the line items that
D'Souza, Ramesh, and Shen (2010b) documents are tailored to firms' economic environments and investor demand, a substantial portion of the informational function of a Form 10-Q may already have
been discharged at the time of the announcement.
The appropriate implication, in our view, is a balanced one. The Commission should recognize the substantial role that voluntary earnings releases already play in the information environment and should
not assume that eliminating mandatory first- and third-quarter Form 10-Q filings will necessarily leave
investors without meaningful quarterly information. But standardized periodic reports continue to provide
a baseline of comparability, completeness, review, and discipline that voluntary earnings releases do not
fully replicate. This supports the Commission's optional approach: firms whose investors demand quarterly standardized reporting can continue to provide it, while firms for which semiannual reporting is

sufficient can reduce mandatory filing frequency without eliminating the ability to communicate quarterly
information voluntarily.

V. Voluntary Quarterly Disclosure Requires Robust Fair-Disclosure Safeguards

Dong, Li, Ramesh, and Shen (2015) examines a historical SEC-sanctioned practice under which certain
sophisticated market participants received earnings press releases 15 minutes before broader public dissemination. The study finds that this priority dissemination accounted for a nontrivial portion of price
discovery before earnings announcements during regular trading hours and for actively traded extended-
hours announcements. It also finds evidence that transient institutions benefited from priority dissemination, especially for good-news earnings announcements, and that bid-ask spreads were higher
when priority dissemination created information risk.
This evidence is relevant to the Commission's proposal because, under optional semiannual reporting,
firms that elect not to file Form 10-Q may choose to provide voluntary first- and third-quarter earnings
releases or other interim updates. If those voluntary disclosures become a more important source of interim information, then the manner in which they are disseminated becomes especially important.
Sophisticated investors and information intermediaries play a valuable role in incorporating information

into prices, and retail investors benefit from that price-discovery process. Market signals such as prices,
bid-ask spreads, liquidity, and trading conditions can also convey information about the quality of a firm's disclosure environment. Retail investors should not be presumed unable to draw reasonable inferences from these signals, especially in today's low-cost digital trading environment.
At the same time, these market mechanisms work best when material information is disseminated broadly, promptly, and fairly. Regulation FD and Item 2.02 of Form 8-K already provide an important foundation for that objective. If voluntary first- and third-quarter disclosures become more important for
semiannual filers, the Commission should make clear that selective private disclosure of material quarterly information remains impermissible and should continue to enforce Regulation FD where registrants provide favored access to analysts, institutional investors, or other covered market participants.
The SEC's own investor-education materials reflect a similar understanding of retail-investor protection.
Investor.gov emphasizes practical tools and investor safeguards, including financial tools and calculators,
investor alerts and bulletins, common scams, and understanding investment fees. The site provides calculators for topics such as compound interest and savings goals, warnings about phishing and other
frauds, and explanations of how fees and expenses reduce portfolio returns. This orientation is sensible:
investor protection does not require assuming that retail investors will personally read and analyze every
periodic filing or pick individual stocks based on detailed accounting disclosures. Rather, it recognizes
that retail investors benefit from fair market-wide price formation, transparent costs, fraud prevention,
accessible tools, and effective intermediaries. That perspective is consistent with optional semiannual
reporting, provided that material voluntary disclosures are disseminated broadly and fairly and that the
Commission continues to enforce Regulation FD.
Accordingly, the relevant policy question is not whether all interim information must be disclosed quarterly through Form 10-Q, but whether material information voluntarily disclosed by registrants is disseminated broadly and non-exclusively. Mandatory quarterly filings are not, by themselves, a complete
safeguard against selective private disclosure if Regulation FD is not effectively enforced. Market discipline can reinforce this objective, but it is not a substitute for effective SEC enforcement of fair-disclosure obligations.

VI. The Timeliness-Reliability Tradeoff in Earnings Releases Supports Clear Disclosure, Not Overregulation
Bronson, Hogan, Johnson, and Ramesh (2011) examines the effect of PCAOB Auditing Standards Nos. 2
and 3 on the reliability of preliminary annual earnings releases. The study focuses on the annual reporting
context, and we adapt its core insights to the interim setting. The study finds that the implementation of
these standards increased audit report lags, but that many firms maintained their historical preliminary
earnings release dates even when the audit was not complete. As a result, more firms released

preliminary
earnings before the audit report date. The study finds that preliminary earnings announcement revisions
became more likely when earnings were released before the audit report date and estimates that revisions
to preliminary announcements in 2005 would have been 35 percent lower if the historical frequency of
issuing earnings releases after the audit report date had not changed.
The relevance for the present proposal is not that quarterly earnings releases should always be reviewed
or audited before being released. Rather, the evidence highlights the basic tradeoff between timeliness and
reliability. Market participants value timely earnings information. Firms therefore often release earnings
before all assurance-related processes are complete. This behavior may be efficient in many circumstances, but it also means investors should understand the assurance status of preliminary earnings
information.
Accordingly, if a semiannual filer voluntarily provides first- or third-quarter earnings information without
filing a Form 10-Q, the Commission should be cautious before imposing a mandatory independent review
requirement for all such releases. A mandatory review requirement could substantially erode the cost savings and flexibility that motivate the proposal. A more modest and targeted approach would be to require prominent disclosure of whether the quarterly earnings release has been reviewed by an independent public accountant. This would allow investors to price the reliability of the information while
preserving issuers' ability to determine whether the benefits of quarterly reviewed information justify the
cost.

VII. Information Intermediaries Reduce Information Processing Costs but Also Depend on Standardized Public Disclosures

The Commission's proposal appropriately recognizes that the modern information environment differs
substantially from the environment in which quarterly reporting was adopted in 1970. Public company
information today does not travel only through a direct issuer-to-investor channel. It enters a broader information ecosystem that includes newswires, data aggregators, analysts, institutional investors, trading
platforms, and other intermediaries. Two studies speak directly to how intermediaries process periodic
SEC filings. A third, Li (2013), makes a related but distinct point about Form 8-K current reporting as a
separate channel for timely disclosure of material events.
First, Li, Ramesh, and Shen (2011) examines Dow Jones Corporate Filing Alerts and show that newswires play a meaningful role in identifying and disseminating value-relevant information contained
in periodic SEC reports. The study finds that newswires are more likely to issue alerts for firms and filings where market demand for information is likely to be higher, including firms without preliminary earnings announcements, firms with credit ratings, firms in major indices, firms with litigation exposure,
loss firms, firms with nonstandard audit opinions, firms approaching delisting, and firms raising

equity
capital. Importantly, the study finds significant price and volume reactions to these alerts, including

immediate intraday market activity, while detecting no similar immediate reaction to the underlying SEC
filings that triggered the alerts.
Second, D'Souza, Ramesh, and Shen (2010a) examines the speed with which Standard & Poor's disseminates accounting information from periodic SEC filings through Compustat. The study finds that
dissemination speed reflects both demand-side and supply-side forces. S&P disseminates accounting
information faster for firms with higher quasi-indexer ownership, lower transaction costs, lower idiosyncratic risk, and major-index membership. The study also finds that EDGAR substantially reduced
collection lags, although cross-sectional variation in dissemination speed persisted.
Together, Li, Ramesh, and Shen (2011) and D'Souza, Ramesh, and Shen (2010a) show that periodic SEC
filings enter an information ecosystem in which newswires, data aggregators, analysts, institutional investors, and other intermediaries identify, standardize, process, and redistribute information. These studies do not imply that standardized SEC filings are unimportant. To the contrary, they show that periodic reports are critical inputs into the broader information ecosystem relied on by investors and other
market participants.
Li (2013) makes a related but distinct point. Rather than focusing on intermediaries' processing of periodic filings, the study examines Form 8-K current reporting as an alternative channel for timely disclosure of material, future-relevant information. In the setting of material contracts, Li (2013) shows
that accelerated Form 8-K filing allowed firms to communicate information about future operations without issuing forecasts and that accelerated material-contract filing was associated with lower information asymmetry. The study also documents that, before the 2004 Form 8-K amendments, firms
had discretion to delay material-contract filings until later Form 10-K, Form 10-Q, or registration statement filings, and that filing dates clustered around periodic-report due dates.
This evidence is relevant to the Commission's proposal because optional semiannual reporting would
increase the importance of current reporting for material developments that arise between periodic reports. Li (2013) does not suggest that Form 8-K is a substitute for standardized interim financial statements. Rather, it shows that current reporting can play an important complementary role by requiring
timely disclosure of material events that should not wait until the next periodic report.
Accordingly, if the Commission adopts optional semiannual reporting, it should preserve both components of the disclosure infrastructure. First, it should maintain the quality and usability of standardized periodic reports by requiring Form 10-S to contain the same narrative and financial information as Form 10-Q for the covered period and by retaining Inline XBRL tagging. Second, it should preserve and enforce a robust Form 8-K system for material developments between periodic reports. The point is not that Form 8-K or information intermediaries are complete substitutes for standardized interim financial statements. Rather, standardized semiannual filings, current reporting, and
information intermediaries can together support an effective disclosure environment under the Commission's optional approach.
VIII. Investor Demand for Quarterly Information Is Likely to Discipline
Reporting Choices

The studies on newswires and data aggregators also suggest why an optional approach is likely to be
preferable to either mandatory quarterly reporting or mandatory semiannual reporting. The value of quarterly information varies across firms. Firms with substantial institutional ownership, analyst following, index membership, debt market monitoring, frequent capital market access, or complex operations may face strong market demand for quarterly information. For such firms, the costs of switching to semiannual reporting could include reduced analyst coverage, lessened market attention,
lower liquidity, higher information asymmetry, or a higher cost of capital. These firms may therefore rationally continue quarterly reporting or maintain a hybrid regime by issuing voluntary quarterly earnings releases while filing Form 10-S semiannually.
Conversely, for some firms, especially those for which quarterly financial statements provide limited incremental information relative to event-driven disclosures and business milestones, mandatory quarterly
reporting may impose costs that exceed its benefits. The Commission gives the example of pre-revenue
biotechnology companies whose investors may focus more on clinical and regulatory milestones than on
quarterly revenues or earnings.6 The broader principle is that reporting frequency should reflect the informational needs of the firm's investor base and the economics of the firm's business model.
The evidence therefore supports allowing all Exchange Act reporting companies to elect semiannual reporting rather than restricting eligibility only to smaller reporting companies or emerging growth companies. Restricting eligibility may be administratively simple, but it assumes that size alone determines the optimal disclosure frequency. The research suggests a more nuanced view: investor demand for timely standardized information varies with ownership structure, analyst following, index membership, arbitrage costs, information intermediaries, and disclosure practices. These characteristics
do not map perfectly onto issuer size.
IX. Responses to Selected Questions Raised by the Commission
Based on the foregoing evidence, we offer the following recommendations.
1. In response to Questions 1 and 2, the Commission should adopt an optional, not mandatory, semiannual reporting framework. The evidence is consistent with substantial heterogeneity across firms in
the incremental value of quarterly Form 10-Q filings. Optionality allows firms and investors to choose the
reporting frequency that best fits their circumstances.
2. In response to Question 3, the option should be available broadly, rather than limited only to smaller
reporting companies or emerging growth companies. Although smaller firms may benefit disproportionately from reduced compliance costs, larger firms may also have circumstances in which
quarterly Form 10-Q filings provide limited incremental value. Market discipline should limit adoption by
firms whose investors strongly value quarterly reporting.
3. In response to Question 14, and relatedly Question 15, Form 10-S should remain substantively comparable to Form 10-Q for the covered semiannual period. The studies discussed above underscore that
standardized, processable SEC filings remain important inputs into the capital market information infrastructure. Inline XBRL tagging, auditor review, MD&A, controls disclosures, and certifications should remain part of the semiannual filing framework.
4. In response to Questions 18, 19, and 20, the Commission should not generally impose filing (as opposed to furnishing) or review requirements on voluntary first- or third-quarter earnings releases

solely
because an issuer elects semiannual reporting. The research discussed above suggests that voluntary
earnings releases can provide economically meaningful and market-responsive information. Imposing
additional filing or review requirements on those releases could discourage voluntary quarterly disclosure
and reduce the availability of interim information that might otherwise mitigate concerns about less
frequent Form 10-Q filings. A more proportionate approach is to preserve the existing framework,
6 Consistent with the Commission's example, note 26 of D'Souza, Ramesh, and Shen (2010b) states that "in its
earnings press release dated February 3, 2004, Rigel Pharmaceuticals, Inc., a company meeting our definition of a
cash-strapped development stage company, highlighted in the body of the press release the magnitude of tangible
assets consisting of cash and available-for-sale securities…."Page 10 of 14
Regulation G, Item 10(e) of Regulation S-K, antifraud rules, and Regulation FD, while requiring
prominent disclosure of whether the quarterly financial information has been reviewed by an independent
public accountant.
5. In response to Question 46, and relatedly Question 22, the Commission should consider whether
semiannual filers should provide more timely disclosure of changes in accounting principles, changes in
accounting estimates, or corrections of accounting errors that occur during the first or third quarter and
are not otherwise subject to current reporting under Item 4.02. Without recreating Form 10-Q reporting,
the Commission should consider targeted current-disclosure requirements to prevent such accounting
changes or corrections from remaining undisclosed until the next Form 10-S or Form 10-K.
6. In response to Question 22, the Commission should preserve and, where appropriate, clarify the role of
Form 8-K and Regulation FD. Less frequent Form 10-Q reporting increases the importance of event-
driven disclosure and broad, non-exclusionary dissemination. The Commission's proposal appropriately
leaves the Form 8-K and Regulation FD framework largely intact.
7. In response to Question 30, the Commission should consider whether to require clearer period
disaggregation in annual reports by semiannual filers. If a semiannual filer reports only the first six
months in Form 10-S and annual results in Form 10-K, investors may need to infer second-half results.
We do not have direct evidence from the studies cited in this letter on whether such disaggregation should
be mandatory, but requiring second-half financial information in Form 10-K may improve comparability
and reduce investor processing costs without fully reintroducing quarterly reporting.7
8. In response to Questions 52 and 56 through 58, the Commission should consider monitoring the
effects of adoption. Because adoption patterns and market responses are uncertain, the Commission could
commit to reviewing adoption rates, voluntary quarterly disclosure practices, analyst coverage, liquidity,
bid-ask spreads, and capital-raising outcomes after implementation. Such monitoring would help assess

whether the optional framework is functioning as intended.

X. Conclusion

We welcome the opportunity to comment on the Commission's proposal to allow Exchange Act reporting companies to elect semiannual reporting on a new Form 10-S instead of quarterly reports on Form 10-Q.

We appreciate the Commission's careful and thorough analysis of the relevant academic research that speaks to the potential costs and benefits of the proposed rule change. That said, potential cost savings arising from the proposed rule change (e.g., redirecting managerial time and attention toward strategic and operational issues) are, by their nature, difficult to observe and quantify.

Broadly speaking, the research discussed in this letter supports a measured conclusion. Quarterly information can be valuable, but quarterly Form 10-Q filings are not always the first or most important channel through which market-relevant information reaches investors. Earnings releases, Form 8-K disclosures, Regulation FD, analyst activity, newswires, data aggregators, and other information intermediaries now play a central role in the disclosure ecosystem. At the same time, standardized SEC

7 There is an extensive literature on the time-series properties of quarterly earnings dating back at least to Watts (1975), Foster (1977), Griffin (1977), and Brown and Rozeff (1979). That literature is relevant because the policy question is not whether quarterly earnings contain predictive information, but whether the predictive ability of earnings would be materially reduced if mandatory disclosure occurred on a semiannual rather than quarterly basis.

To the extent the seasonal stochastic properties of quarterly earnings are highly informative to investors and other market participants, market forces would be expected to create incentives for firms to continue supplying such information voluntarily, particularly where the benefits of doing so exceed the costs. filings remain important for comparability, reliability, investor protection, and the functioning of information intermediaries.

For these reasons, we believe the Commission's optional semiannual reporting proposal is directionally appropriate. Properly implemented, the proposal would allow firms and investors greater flexibility to choose a reporting frequency that better fits firm-specific circumstances without materially impairing capital markets. Notably, while the costs and benefits of changes in reporting frequency are hard to observe, management and investors are generally best positioned to assess and weight up these firm-specific tradeoffs; hence, we welcome the flexibility at the heart of the Commission's proposal. The Commission should, however, preserve the standardized and reviewed nature of Form 10-S, maintain robust Form 8-K and Regulation FD requirements, and consider targeted transparency about the assurance status of voluntary first- and third-quarter earnings releases.

Respectfully,

Donal Byard Edward Li K. Ramesh Min Shen

Donal Byard, Irving Weinstein Professorship in Accountancy & Chair, Stan Ross Department of Accountancy, Baruch College, CUNY

Edward Li, Professor of Accounting, Stan Ross Department of Accountancy, Baruch College, CUNY
K. Ramesh, Herbert S. Autrey Professor of Accounting, Jones Graduate School of Business, Rice University
Min Shen, Associate Professor of Accounting, Philip G. Buchanan Fellow, Costello College of Business,
George Mason University
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Financial Economics, 6 (2-3): 127–150. https://doi.org/10.1016/0304-405X(78)90027-2

Miriam Jones None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Miriam Jones Please help keep investors informed through quarterly financial disclosures of publicly owned enterprises and companies. Quarterly financial

disclosures help all investors learn about what they are supporting and guide their decisions. Less information will not provide savings but might keep investors in the dark and robe us of the opportunity to direct our investments wisely. AI provides the great tool to make reporting much cheaper already.

Mo Lawre — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mo Lawre Taking the reports away just makes everyone less informed. And that will be a recipe for disaster. Investors and owners deserve to be informed and up-to-date on companies and stocks they own.

Mona — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mona We should continue with the current reporting for public companies. Transparency is essential for a democracy.

Mona Abouzied — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mona Abouzied With constant political, economical changes, and conflicts, not just in USA, but also around the world, companies profits,cost, future outlook change now more frequently than ever before. Reporting semi annualy compared to quarterly will put investors and shareholders at a great disadvantage, and will give insiders and financial institutions more advantage , they are already manipulating the market as is.. you want to give them more power, more profits and put all other investors at a disadvantage. Keep the quarterly reporting, more transparency and accountability is definitely needed

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Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley Fool Please retain the quarterly reporting requirements for businesses.

Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley Fool This is a big mistake and it will cause a lot of ambiguity. It will only make the whole business process less transparent and provides opportunities for corruption.

Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley Fool Please preserve transparency. >

Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community As the U.S. economy and dollar continue their decline, it is becoming more important than ever to make informed investment

decisions. This means investors need MORE data--not less. If this passes, every individual investor will be at an even greater disadvantage to institutional ones (who have the data anyway) than we are now. Please vote "No" Thank you for your consideration of the average investor, Scott B

Motley Fool Community Member — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I protest the proposed change in a company's financial reporting from Quarterly to semiannually on the following grounds - as an Outside Passive Minority Investor I require frequent company news and up to date Translucency on companies activities . Otherwise I as a OMPI would be at a severe disadvantage akin to the 1929 Great Depression.!

Motley fool community None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Motley fool community I would probably not invest in companies as much in the early years because of the lack of information given to me which I think would restrict entrepreneurs from getting capital that would be needed to grow their operations. It would be a great detriment to American progress especially since we are now entering a new phase of development (AI) and we would not want to be left behind.

Mr John Boyle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mr John Boyle Investors need regular, comprehensive information about the companies they're invested in.

Mr.. Witzel — Jun 24, 2026
Subject: File No. S7-2026-15 From: Mr. Witzel Dear Ms. Countryman, I am writing as a private investor based in Germany investing in U.S. publicly listed companies to provide comments on the proposed rule to transition from quarterly to semiannual reporting. From the perspective of an international investor, I respectfully oppose the proposed rule and strongly support maintaining the current quarterly reporting framework. 1. Critical Importance of Quarterly Reporting for International Investors As a non-U.S.-based investor, I face inherent structural limitations compared to domestic investors: - I do not have proximity to companies' operations - I cannot easily attend investor meetings or corporate events - I rely almost exclusively on formal, SEC-regulated disclosures Quarterly filings (Form 10-Q) therefore serve as my primary and most reliable source of timely, standardized information. Reducing reporting frequency to semiannual updates would significantly widen the information gap to up to six months, which is particularly challenging for investors located abroad. Unlike some domestic market participants, I cannot compensate for this gap with informal or local information channels. For international investors, quarterly reporting is not merely convenient—it is essential for maintaining informed participation in U.S. capital markets. 2. Equal Access to Information and Market Fairness The SEC has long upheld the principle of fair and equal access to material information. Quarterly reporting ensures that: - Retail and international investors receive information at the same time and in the same format as institutional market participants - Investment decisions can be based on consistent and comparable disclosures Eliminating quarterly reporting risks creating a system in which: - Well-connected or geographically closer investors have informational advantages - International and retail investors become increasingly dependent on secondary or less standardized sources From my perspective, this would undermine confidence in

the fairness and accessibility of U.S. markets, which are currently regarded as global benchmarks. 3. Increased Uncertainty from Longer Reporting Intervals Living outside the United States means I cannot observe companies “on the ground”: - I do not see stores, products, or operations regularly - I cannot easily gauge market sentiment locally - I am more dependent on formal financial disclosures for performance insights Quarterly reporting helps mitigate this informational gap by providing frequent checkpoints. Moving to semiannual reporting would: - Increase uncertainty between updates - Make it more difficult to assess trends in performance - Require investors like myself to make decisions based on older and potentially outdated information This could lead to more conservative behavior (reduced investment) or higher reliance on speculation, neither of which benefits market efficiency. 4. Potential for Increased Volatility Rather Than Stability While one objective of the proposal may be to reduce short-termism, less frequent reporting may produce unintended consequences: -Price movements may become more volatile upon release of less frequent but more impactful updates - Markets may rely more on rumors, analyst estimates, and unofficial signals during longer reporting gaps - International investors may react more strongly due to accumulated uncertainty Quarterly reporting supports continuous price discovery, helping to distribute market reactions more evenly over time. 5. Corporate Accountability and Governance Considerations Quarterly reporting imposes a regular and predictable discipline on management teams to communicate performance and risks. This is particularly important for international investors, as it provides: - Ongoing transparency - Insight into management execution - Early visibility into emerging issues A semiannual framework could: - Delay recognition of potential problems - Reduce accountability between reporting periods - Increase the likelihood of material surprises This would directly impact investor confidence—especially for those investing across borders. 6. Importance for Maintaining Global Attractiveness of U.S. Markets One of the main reasons international investors allocate capital to U.S. equities is the high level of transparency and disclosure quality. Any perceived weakening of this framework may: - Reduce attractiveness relative to other markets - Increase the perceived risk for non-U.S. investors - Lead to a higher cost of capital for issuers over time Maintaining quarterly reporting reinforces the global leadership position of U.S. capital markets. 7. Alternative Approaches If the Commission seeks to address concerns such as reporting burdens or compliance costs, I would encourage targeted refinements instead of eliminating quarterly reporting, such as: - Streamlining Form 10-Q requirements - Reducing duplicative disclosures - Enhancing structured data usage - Providing accommodations for smaller issuers These approaches would preserve transparency while improving efficiency. Conclusion From the perspective of a Germany-based private investor, quarterly reporting is indispensable. Because I am geographically distant and cannot directly observe U.S. companies, I depend significantly more on: - Frequent - Standardized - Mandatory disclosures The proposed shift to semiannual reporting would disproportionately disadvantage international investors and risk undermining: - Transparency - Market fairness - Investor confidence For these reasons, I respectfully urge the Commission to retain the current quarterly reporting framework. Respectfully submitted, Private Investor Germany

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N. Steward - — Jun 24, 2026
Subject: File No. S7-2026-15 From: N. Steward Gentlemen, please ensure we as investors maintain the utmost clarity regarding the products and businesses in which we invest. Reducing reports to us, the investor will reduce confidence, and increase potential for overreaction by investors in a market downturn. If anything we need more clarity and transparency in the businesses in which we invest. Please retain quarterly reporting.

Nakia Kearse — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nakia Kearse I oppose the proposal to reduce public company

reporting requirements from four reporting periods to two. Transparency is one of the most important protections available to investors, and reducing reporting frequency would significantly limit investors' ability to evaluate a company's performance, risks, and management effectiveness in a timely manner. Investors are the owners of these companies and should have access to sufficient information to make informed decisions about whether to buy, hold, or sell their investments. Less frequent reporting reduces accountability and increases the likelihood that material issues, operational challenges, or governance concerns could go undetected for longer periods of time. Public companies already benefit from significant trust from investors, who rely on accurate and timely disclosures when allocating their capital. At a time when concerns about corporate misconduct, governance failures, and market integrity remain prevalent, reducing transparency is the wrong direction. Increased transparency promotes confidence in the markets; decreased transparency undermines it. While reducing reporting requirements may lessen administrative burdens for companies, those benefits should not outweigh the need for investor protection and accountability. Investors deserve regular insight into the companies they own, and reporting requirements should support, not diminish, informed decision-making. For these reasons, I do not support reducing reporting requirements from four reporting periods to two.

Nancy Cole Owner, SkyHost Networks LLC — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nancy Cole Public-company reporting should maintain the quarterly frequency. Anything less, and investors would not have the information they need to make informed decisions. To cut this reporting to twice a year is a disservice to investors. Please maintain the transparency that is needed to understand a public-company's situation. Quarterly reporting gives a clearer picture of a public-company's situation throughout the year, and provides the ruler to compare performance from year to year, and at certain times of year. Cutting this down further dilutes the understanding of a company's placement in the cycle of business. Thank you for your consideration.

Nancy Wistrand — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nancy Wistrand The quarterly financial information companies are required to report is how ordinary investors, like me, stay informed about the businesses we own. We need those quarterly reports to keep up with the companies we invest in. Cutting reports to twice a year doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The passage of Reg FD over 25 years ago made a huge difference for the small investors who were finally able to get information at the same time as the big Wall Street firms. Removing its protection for individual investors is bad move in the opposite direction from helping us. I don't like your motivation for doing this. Haven't you seen the research from CFA Institute that studied this in the UK? The short-term "fix" didn't provide the desired effect. The companies most likely to opt out are the ones where oversight matters most. WallStreetBets says: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Nasima The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nasima We want transparency , less surprises

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Nathan Mead — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nathan Mead Please keep 1/4ly reporting in place semi annual would have a chilling effect on investing in the businesses that are spearheading innovation and economic growth by making investors more wary because of less information available

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Nathan Mueller — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nathan Mueller Less reporting would be a step backward. Public companies should not be reporting less than they currently are. As a shareholder, a quarterly update by public companies is a good interval for us to keep tabs on our investments. Thank you.

NATHAN R. SMITH NONE — Jun 24, 2026
Subject: File No. S7-2026-15 From: NATHAN R. SMITH Please REJECT the proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As shareholders, we are owners, and the companies we own cannot operate daily, and not report up-to-date financial information to ensure that we can influence the direction of the company's operations. I would like you to support DAILY public company reporting, with company report information for previous day performance. Of course, the information disclosure would have to be internet-based, but as owners, even quarterly reporting is not frequent enough. If "Daily" is deemed a hardship, then Weekly, or Monthly should be given serious consideration. But not semi-annually - that is ridiculous. Thank you for your consideration, and please continue the good work.

NC PEERS Owner/CEO — Jun 24, 2026
Subject: File No. S7-2026-15 From: NC PEERS I reject, in the strongest terms possible, any action that restricts, hampers, or infringes upon, the full disclosure of information regarding, or pertaining to, any company or entity, in which I hold an interest, financial or otherwise.

Neal Sheeley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Neal Sheeley I believe that reducing the frequency of reporting financial information by companies to owners and the public hampers our right to make decisions in a timely and informed manner. If any change is needed, it might be to inrease reporting frequency to six times per year. Increased transparency is best in this area.

Neil Hansen A. , Senior Vice President and Chief Financial Officer, Exxon Mobil Corporation — Jun 24, 2026
Neil A. Hansen
Senior Vice President and
Chief Financial Officer
June 24, 2026
Ms. Vanessa Countryman
Secretary
U.S. Securities and Exchange Commission

100 F Street, N.E.
Washington, D.C. 20549-1090
Re: File No. S7-2026-15
SEC Request for Comment on Semiannual Reporting
May 5, 2026
Dear Ms. Countryman:
As Senior Vice President and Chief Financial Officer of Exxon Mobil Corporation, I appreciate the opportunity to comment on the Commission's proposed rule regarding semiannual reporting on new Form 10-S for domestic registrants. ExxonMobil supports this proposal and the Commission's broader efforts to modernize the disclosure framework in a manner that enhances efficiency, reduces unnecessary complexity, and eases regulatory burdens, while preserving robust investor protections. We believe the Commission's disclosure regime should be principles-based, scalable, and flexible, recognizing that a one-size-fits-all approach does not reflect the diversity of issuer profiles, business models, or investor needs across the public markets.
We believe the Commission's proposal appropriately acknowledges that the public disclosure ecosystem has evolved significantly since the onset of periodic reporting. Investors today access and consume information through a wide range of channels beyond periodic reports, including earnings releases furnished on Form 8-K, investor presentations, webcasts, and issuer websites. Based on feedback from our investors and others in the financial community, we observe that substantially more emphasis is placed on these timelier communications and broader avenues of information than on Form 10-Q itself. In this respect, the proposal reflects modern market practices and investor behavior, rather than legacy reporting conventions.
We agree that disclosures should focus on material information that is most relevant and useful to investor decision-making. The value of interim reporting lies in the quality, clarity, and relevance of the information provided, rather than frequency alone. Semiannual reporting, when considered alongside existing voluntary disclosures, Form 8-K requirements, and the requirements of Regulation FD, preserves the flow of material information to the market while reducing the time and cost burden associated with the

preparation and review of periodic reports that do not meaningfully enhance investor understanding.
ExxonMobil is supportive of the Commission's semiannual reporting proposal and appreciates its pragmatic approach in retaining the existing interim reporting framework. Maintaining the same underlying standards that govern current quarterly reporting will promote consistency, comparability, and operational efficiency for preparers and users. We believe it represents a thoughtful reassessment of long-standing reporting practices in the context of currently available information channels, market behavior, and investor expectations, without compromising long-standing and important investor protections.
Rather than responding to the Commission's request for comment on a question-by-question basis, we structured our feedback below around the overarching themes that we believe are central to the success of this proposal.
Continuing Availability of Timely and Material Information to Investors
As prefaced above, we do not believe a move to semiannual reporting would result in a reduction of material or timely information available to investors because material quarterly information is disclosed independently of the Form 10-Qs. Feedback from our investors and others in the financial community indicates that they increasingly rely on earnings releases, webcasts, investor presentations, Form 8-K filings, and company investor relations websites, rather than Form 10-Q itself, as their primary sources of issuer information. Companies also routinely communicate with the market through a wide range of other voluntary channels, including public-facing reports and disclosures addressing

comprehensive business and strategic matters. This broader, more dynamic disclosure ecosystem currently provides investors with continuous access to material developments. The proposed framework appropriately recognizes that the purpose of periodic reporting—maintaining reasonably current, publicly-available information—is now achieved through multiple channels that are more user-friendly and often more effective. Importantly, this evolution in investor information consumption has not diminished market transparency, efficiency, or access to information for market participants, whether they are small or large investors. Existing regulations, particularly Regulation FD and Form 8-K filing requirements, provide a robust framework for the broad and timely dissemination of material information. Issuers are strongly incentivized to communicate material developments promptly to the public to maintain investor confidence and support efficient market valuation. We expect issuers will continue to evolve their disclosure practices to meet investor expectations and market demands, irrespective of periodic reporting frequency.

Accordingly, semiannual reporting would modernize the reporting framework without compromising investor protection or the quality of information available to the market, and better align disclosure requirements with how investors access, evaluate, and use information today. We agree the proposal is a thoughtful and measured approach that preserves a system designed to produce material, timely, and decision-useful disclosures to enable well-informed and sound investment decisions while reducing unnecessary compliance burdens and promoting efficiency for both companies and investors.

Optional, Not Mandatory, Semiannual Reporting to Provide Flexibility

We believe semiannual reporting should be optional rather than mandatory and should be available to all issuers. An optional framework appropriately recognizes that companies differ in size, maturity, industry, complexity, investor base, geographic footprint, and disclosure practices. Some issuers may determine that quarterly reporting on Form 10-Q remains preferable due to investor expectations, business cyclicality, capital markets considerations, or other operational factors. Others may determine that semiannual reporting on Form 10-S better balances their investor needs with reporting burdens. Allowing issuers to make this determination preserves flexibility and promotes market-based outcomes without imposing a one-size-fits-all framework. We feel that each company is in the best position to evaluate the efficiency benefits that ultimately accrue to shareholders from adopting a semiannual approach relative to the value of maintaining quarterly reporting.

As mandatory semiannual reporting does not allow companies to make this value assessment, it could produce unintended consequences, including forcing companies with diverse investor needs into a uniform approach that may be suboptimal. We therefore believe investor and issuer considerations, rather than regulatory mandate, should largely determine the cadence and format of interim reporting.

New Optional Form 8-K Item 8.02 (1Q/3Q Financial Statements) for Further Flexibility

We recommend that, in connection with a move toward optional semiannual reporting, the Commission adopt a new Item 8.02 for Form 8-K that would permit issuers to file (not furnish) first or third-quarter financial statements and related information on an optional, as-needed basis. This optional mechanism would further enhance flexibility while addressing potential concerns around timely financial transparency from both issuer and investor perspectives. It would also address many of the Commission's thoughtful questions about quarterly earnings releases and their treatment in a semiannual reporting regime, which we address in sections further below.

Unlike a full Form 10-Q, the proposed Item 8.02 should be carefully scoped to require only condensed consolidated financial statements and incremental, decision-useful

updates that are material changes from the issuer's most recent Form 10-K or Form 10-S, rather than a comprehensive refresh of all quarterly disclosures required under GAAP. Eliminating or limiting repeat footnote disclosures and certain MD&A elements—such as routine liquidity discussions and segment disclosures—would meaningfully reduce preparer burden and disclosure volume, while preserving investor access to new, material information. Many of these recurring disclosures provide limited incremental insight on a quarterly cadence and are largely duplicative of annual reporting, yet they carry disproportionate cost and complexity. This approach is consistent with our view that as disclosure requirements have increased over the past several years, it has become more difficult for investors to focus on what is truly important. To avoid unintentionally triggering the full suite of ASC 270 interim reporting requirements or creating conflict with existing GAAP presentation and disclosure frameworks, the Commission could clarify that

financial statements filed under this Item are permitted to be presented on a simplified, updated basis, accompanied by a principles-based requirement to disclose only material changes or developments. The Item could also expressly distinguish these submissions from "complete interim financial statements" for GAAP purposes, thereby allowing issuers to tailor disclosures without implying full compliance with Form 10-Q content requirements. Structuring the submission as a "filed", not furnished, Form 8-K item, consistent with the framework for Item 8.01 and other material event disclosures, would also allow incorporation by reference into Securities Act registration statements and the Exchange Act reporting record.

The proposed Item 8.02 would offer a pragmatic, market-responsive solution to potential concerns around semiannual reporting and is consistent with the Commission's long-standing principles-based approach to disclosure, permitting issuers to respond to changes in their business or markets without regulatory friction. This proposal may also encourage more issuers to opt-in to the semiannual reporting framework, particularly during the early stages of adoption, by not unduly constraining reporting flexibility. Companies frequently encounter events—such as mergers, restructurings, credit rating changes, or market disruptions—that warrant near-term financial updates. The proposed Item 8.02 would enable issuers to have the option to provide decision-useful information when it may be most relevant, rather than deferring disclosure until the next Form 10-S or Form 10-K. At the same time, it could potentially accommodate contractual obligations, including debt covenants and indentures tied to quarterly reporting or Section 13 and 15(d) requirements of the Exchange Act—without requiring widespread amendments or workarounds of financing agreements, providing compliance certainty without full Form 10-Q preparation.

Overall, we believe the proposal strikes a practical balance between flexibility and investor protection. By coupling optional semiannual reporting with a clear pathway to disclose material financial updates through filed Item 8.02 reports, the proposal mitigates concerns about reduced visibility into material financial developments, information asymmetry between sophisticated and retail investors, and potential increases in cost of capital under a semiannual reporting regime. Further, the proposal advances the Commission's efforts to modernize the periodic reporting architecture to recognize that a uniform quarterly reporting mandate does not suit the diversity of issuer profiles, industries, and investor bases, without compromising the furnished earnings release framework. Together, these measures would deliver meaningful cost savings, preserve investor protections, and modernize the disclosure system with a flexible, issuer-specific approach.

Sustained Comparability Across Periods and Peers

We do not believe semiannual reporting would materially impact investors' ability to compare same-company or peer performance over time. If we elect semiannual reporting,

we expect to continue providing quarterly financial disclosures through earnings releases furnished on Form 8-K, investor presentations, postings to the Investors section of our website, or, if adopted, through new Item 8.02 of Form 8-K, as appropriate. This allows us to satisfy investor demand, provide financial and operational updates, and address

significant developments and events affecting the business. Other issuers that choose semiannual reporting likely will follow a similar process to provide material information to the market. These disclosures, combined with annual and semiannual reports, should largely preserve comparability at both the company-specific and peer levels.

Treatment of Earnings Releases and Form 8-K Item 2.02

We support maintaining the current Item 2.02 framework that permits issuers to furnish earnings releases on Form 8-K and do not believe a transition to filed status is warranted. The Commission has long recognized an important and deliberate distinction between information that is furnished and information that is filed, and earnings announcements are a clear example of disclosures for which furnished treatment is appropriate. Through Item 2.02 of Form 8-K, the SEC expressly permits issuers to furnish earnings releases, reflecting the Commission's view that these communications serve a different purpose than formal periodic filings.

The Commission's furnished information framework promotes robust and candid disclosure. It appropriately recognizes that earnings releases are management communications intended to provide timely information to the market. By limiting liability exposure relative to filed documents, the framework encourages issuers to provide prompt disclosure, supplemental context, operational insights, and forward-looking information that investors value, but which might otherwise be constrained or omitted if earnings releases were required to be filed. This approach aligns with Regulation FD's objective of broad and timely dissemination of material information without discouraging informative communication.

Moreover, the furnished treatment reflects the practical reality that earnings releases often include a mix of GAAP financial information, non-GAAP measures, estimates, and forward-looking statements. Elevating these communications to filed status would increase legal exposure, lengthen preparation timelines, and expand internal and external review processes, potentially delaying disclosure and reducing the utility of the information to investors. These outcomes would undermine the intended efficiencies offered by semiannual reporting and are not aligned with the Commission's stated objectives.

In short, by permitting earnings announcements to be furnished rather than filed, the Commission has appropriately tailored the disclosure framework to the nature and purpose of these communications. Maintaining this distinction supports efficient, transparent markets while preserving investor protection and is consistent with the Commission's broader objectives of modernizing disclosure requirements and reducing unnecessary regulatory burden.

Incorporation by Reference Concerns

If the Commission were to require earnings releases to be filed on Form 8-K, we strongly recommend that such releases not be incorporated by reference into registration statements, Form 10-K, Form 10-Q, or the new Form 10-S semiannual report. While earnings releases are subject to disclosure controls and procedures, they are not

currently subject to internal control over financial reporting (ICFR). Requiring incorporation by reference would effectively force issuers to bring earnings release processes into ICFR scope, increasing cost and complexity, which are contrary to the proposal's stated objectives.

In addition, earnings releases typically include non-GAAP measures, preliminary

estimates, forward-looking information, and operational metrics that are commonly used for investor communication but may not be appropriate or permissible in filed documents subject to stricter disclosure standards. For example, non-GAAP financial measures included in an earnings release often rely on adjustment methodologies and presentation flexibility that align with Regulation G and Item 2.02 of Form 8-K, but would face more restrictive treatment if incorporated into filed reports. Similarly, qualitative commentary provided during earnings calls or highlighted on company websites is designed to provide context rather than to meet the formal requirements of Commission filings.

The current distinctions among public disclosures made through company websites, earnings calls, furnished Form 8-Ks, and filed documents reflect differing liability frameworks, levels of formality, and control requirements, and these distinctions are generally well understood by issuers, investors, and other market participants. For instance, furnished Form 8-Ks are not subject to the same level of liability under the Exchange Act as filed reports, and website disclosures and earnings call materials operate under yet another set of expectations regarding completeness and precision. Altering these longstanding distinctions—by effectively elevating earnings releases to filed status or incorporating them by reference into periodic reports—could blur these boundaries, introduce interpretive uncertainty, and create confusion regarding applicable disclosure standards, liability exposure, and required levels of internal control

Auditor Review of Financial Information in Earnings Releases

The Commission requested feedback on whether to require an auditor review of financial information in any first or third quarter earnings releases of an issuer that elects semiannual reporting. The Commission also asked if an issuer which elects semiannual reporting would retain its independent public accountant to perform a review of its financial statements at the end of each quarter.

In this context, we consider the financial statements to be the following five primary statements: consolidated statements of income, comprehensive income, balance sheet, cash flows, and changes in equity. We consider financial information in an earnings release to encompass information presented outside of the financial statements, even if derived from elements of the financial statements.

We support permitting issuers that elect semiannual reporting to determine, based on their facts and circumstances, whether to obtain an independent public accounting firm's review of first- or third-quarter financial statements included in earnings releases. Allowing issuer optionality in this area is consistent with the Commission's objective of reducing compliance burden while preserving investor protection through transparency.

Our independent public accounting firm does perform a review of our interim financial statements that are included in our Form 10-Q but does not audit or review our earnings releases and does not provide assurance on those communications. The firm's involvement is generally limited to reading the earnings release to consider whether it contains information that is materially inconsistent with the audited financial statements or information obtained during the audit. This limited involvement does not constitute a formal review or provide any level of assurance.

Earnings releases are management communications that summarize results and trends – they are not prepared or labeled as reviewed or audited financial statements. As discussed in the preceding sections, earnings releases typically communicate a broad spectrum of information, such as US-GAAP compliant financial information, non-GAAP measures, operational detail, projections and forecasts – including updates to such previously issued information – and other forward-looking statements. In addition to increasing a company's compliance cost, requiring an auditor review of financial information contained in these communications would significantly expand the scope of an auditor's responsibilities and likely necessitate a revision to the current assurance

standards as promulgated by the Public Company Accounting Oversight Board. A review requirement would be misaligned with the current regulatory framework, under which financial information not filed with the Commission is not subject to auditor assurance.
As previously noted, while earnings releases are subject to disclosure controls and procedures, they are not typically within the scope of ICFR, and we do not believe ICFR should extend to the earnings release process. Expanding ICFR to encompass earnings releases would introduce unnecessary complexity by requiring additional controls, documentation, testing, and audit coordination around processes that are designed to be timely and responsive to market expectations. Such an expansion would reintroduce much of the burden that semiannual reporting is intended to alleviate, diminish the operational flexibility of the earnings release process, increase compliance costs, and create timing pressures that are not aligned with its purpose.
We support the long-standing requirement for an auditor's review of interim financial statements when an issuer files a Form 10-Q. Furthermore, if the Commission were to adopt our aforementioned proposal for the new optional Item 8.02 of Form 8-K, we believe a mandatory auditor review of the five primary financial statements is appropriate. In that circumstance, an auditor review remains an important component of the overall disclosure framework and provides investors with additional assurance regarding the reliability of interim financial statements prepared in accordance with Regulation S-X.
Access to Capital Markets and Financial Statement Staleness
Under the current framework, financial statement staleness is governed by Rule 3-12 of Regulation S-X, which deems financial statements "stale" once they exceed specified age thresholds, generally 130 days for accelerated filers and 135 days for other filers. This framework applies uniformly to registration statements, including those on Form S-3, and to subsequent offerings conducted under those registrations.

The Commission correctly identified that the existing framework, which is built around a quarterly reporting cadence on Form 10-Q filings to refresh incorporated financial information and prevent staleness, would render semiannual reporting impractical if left unrevised. We support the Commission's proposal to consolidate Rule 3-12 into proposed Rule 3-01 to synchronize the age of financial statement requirements with the cadence selected by the issuer.
However, while the proposed amendments resolve the threshold question of whether a registration statement can satisfy the regulatory age requirements, they do not address the separate constraint arising from PCAOB Auditing Standard AS 6101. PCAOB AS 6101 limits an auditor's ability to provide negative assurance in a comfort letter to underwriters beyond 135 days from the most recently audited or reviewed period. The restriction imposed by AS 6101 becomes particularly acute for issuers that rely on shelf registration to access the capital markets on demand. A shelf registration is designed to provide continuous, on-demand access to capital markets, but that access will likely be impaired absent an alignment of AS 6101 to the Commission's proposal of a semiannual reporting cadence. The Commission recognized that "an investor in a registrant that is a semiannual filer may not receive interim financial statements that are as current as would be required today." This gap, which may extend for several months between required semiannual filings, creates meaningful execution risk for shelf takedowns and could increase the cost of capital.
The Commission directly asks whether "reporting companies that elect to become semiannual filers [would] nonetheless decide to include quarterly or more recent financial information in Securities Act registration statements or prospectuses based on market practices or liability concerns." The Commission could address this concern through our proposal for a new Item 8.02 of Form 8-K to allow semiannual reporting issuers the option to file quarterly financial statements.

Further, the Commission should confirm that an issuer that voluntarily files interim financial information between required semiannual filings through an Item 8.02 of Form 8-K does not thereby alter its reporting obligations or create an expectation of continued voluntary disclosure at the same frequency. This safe harbor would preserve the voluntary nature of any supplemental disclosure while giving issuers flexibility to respond to dynamic market demands without legal risk and support capital markets formation.

Considerations Related to Indenture and Debt Agreements

Our existing indentures generally include two types of interim reporting provisions. First, certain indentures require the Company to furnish periodic reports in accordance with Sections 13 or 15(d) of the Exchange Act. These provisions are inherently dynamic and would continue to operate as intended under a revised SEC reporting framework, as they incorporate the Commission's reporting requirements as they evolve. As a result, these provisions would not be expected to require modification in connection with a transition to semiannual reporting.

Second, certain other indentures include more prescriptive covenants that require the delivery of interim financial statements within a specified number of days following the end of a fiscal period, often tied to a quarterly balance sheet date. These provisions would not automatically conform to a semiannual reporting model and, accordingly, would require an amendment to align with a revised reporting cadence. Updating these agreements would entail an administrative effort, including legal analysis, coordination with trustees, and, in some cases, execution of supplemental indentures or consents. While we acknowledge that these revisions would involve time and cost, we believe such efforts are manageable and do not outweigh the broader benefits of permitting semiannual reporting. Further, if the Commission adopts our proposed Item 8.02, this may provide issuers and creditors with an alternative mechanism to satisfy specific periodic reporting requirements contained in the indentures without sacrificing progress on the semiannual initiative. In our view, the flexibility and efficiency gains associated with a semiannual reporting option would justify the necessary updates to legacy agreements, particularly given that the affected provisions represent a discrete and addressable subset of existing indenture requirements.

Advancing Semiannual Reporting Concurrent with a Path to Broader Modernization

We support the Commission's continued advancement of its proposal to permit semiannual reporting, while preserving flexibility for issuers to elect a reporting cadence that aligns with their business models, investor needs, and cost-benefit considerations. At the same time, we encourage the Commission to undertake a broader, holistic review of existing Forms 10-K and 10-Q disclosure requirements to enhance relevance and reduce unnecessary complexity, and to extend these to the new Form 10-S if adopted. Modernization efforts should emphasize a principles-based, materiality-focused framework that reduces reliance on prescriptive line-item requirements, which often result in boilerplate disclosures rather than meaningful insight. This could include eliminating duplicative disclosures across sections—such as overlap between the Business description, Risk Factors, and MD&A—and refining MD&A to focus more clearly on material drivers of performance, known trends, and forward-looking considerations instead of repetitive, period-over-period narrative.

Additionally, the Commission could improve disclosure quality by removing or updating low-utility/outdated requirements that no longer provide meaningful value to investors, including detailed physical property listings, certain supplemental oil and gas schedules, and legacy tabular disclosures that are costly to maintain but rarely decision-useful. A thoughtful recalibration along these lines would sharpen the focus of periodic reporting on information that is material and decision-useful, while reducing compliance burden and improving readability. Taken together with a flexible approach to reporting frequency,

these changes would better align the SEC's disclosure framework with the needs of modern capital markets and investors.

Given the scope and complexity of a full Form 10-K and 10-Q modernization effort, conditioning semiannual reporting on completion of broader reforms would delay

meaningful near-term progress. The semiannual proposal is already well-developed, has benefited from market engagement, and is positioned for timely implementation. Accordingly, we support a sequenced approach: proceed with adoption of the semiannual reporting option now, while continuing the Commission's ongoing review of Regulation S-K and undertaking further modernization initiatives on a parallel, but independent, timeline.

Filing Deadline Consistent with Current Form 10-Q

We believe the filing deadline for a semiannual report should align with the current Form 10-Q deadlines—45 days after period-end for non-accelerated filers and 40 days after period-end for accelerated and large accelerated filers. Consistent deadlines promote comparability, reduce implementation complexity, and avoid pressuring issuers to modify processes in ways that could compromise quality or internal controls while increasing cost.

Expected Reduction in Compliance Costs and Regulatory Burdens

We believe providing issuers with the option to elect semiannual reporting offers a meaningful opportunity to reduce compliance costs and allow for more efficient resource deployment. While the precise magnitude of these efficiencies will vary by issuer, we expect tangible reductions in the time and effort required from employees, management, the Board of Directors, and our independent registered public accounting firm in preparing, reviewing, and filing interim reports. Although certain foundational activities—such as maintaining data integrity, executing disclosure controls, and sustaining effective ICFR—will appropriately continue throughout the year, the overall cadence for required SEC reporting would be significantly more efficient. As a result, we expect a net positive impact, with reduced reporting frequency driving clearer prioritization, lower incremental effort, and more efficient governance processes.

More broadly, semiannual reporting would further enable management to focus on core business execution, long-term strategy, and shareholder value creation. Combined with the continued use of quarterly earnings releases furnished on Form 8-K and disclosures under Regulation FD, this approach can preserve timely and useful flow of information to investors while reducing duplicative or low-value narrative. With appropriate implementation and continued availability of key financial information, we believe issuers can achieve meaningful efficiency gains without compromising transparency, investor confidence, or access to capital markets.

Limited Impact on Insider Trading / Blackout Periods

We do not anticipate that semiannual reporting will result in meaningful changes or impacts on our insider trading policy and guidelines, trading windows, or blackout periods as these practices are structured around quarterly earnings releases rather than the timing of Form 10-Q filings. As previously noted, if we elect semiannual reporting, we expect to continue providing quarterly financial disclosures through earnings releases furnished on Form 8-K. Consequently, we do not expect semiannual reporting to increase insider trading risk or necessitate enhancements to our policies.

Transition Considerations

If the proposal is adopted, we believe no formal transition period is necessary, provided issuers have a full calendar quarter to prepare. For example, if a final rule is published and effective by September 30, an issuer should be able to determine—by the time it files its Form 10-K for that year—whether it will elect semiannual reporting in the following

fiscal year. We also believe that such a timeline provides sufficient notice to investors of the issuer's intention.
We appreciate the opportunity to offer recommendations. ExxonMobil would also welcome the opportunity to address any questions the Commission may have about these comments or to provide additional information or context.
Sincerely,
By:

Name: Neil A. Hansen
Title: Senior Vice President and
Chief Financial Officer

Neil Jolly — Jun 24, 2026
Subject: File No. S7-2026-15 From: Neil Jolly I disagree strongly on changing the current required reporting period from quarterly to semi-annually. This leaves a lot of darkness about a companies past and future trajectories and having to wait so long to know what is happening. I would like to request the SEC to not make any change to the current quarterly reporting requirements.

Neval Ozturk — Jun 24, 2026
Subject: File No. S7-2026-15 From: Neval Ozturk Quarterly reporting provides more transparency and help small investors better insights.

NICHOLAS AMMAR The motley fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: NICHOLAS AMMAR It is hard to imagine any positive benefit to the average American for large corporations to report their activities, earnings, goals and future plans less often. The proposed semi annual reporting process should not be allowed. It is undemocratic, only helps large corporations, and goes against everything this administration stands for. Please consider dismissing this legislation and continuing with the quarterly reporting process. Thank you

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Nicholas genereux — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nicholas genereux All companies should be required to keep the quarterly financial statements thry currently do. And not semi-annual reports that are being proposed.

Nicholas Theiss — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nicholas Theiss I am in support of semi-annual reporting. I like the visibility of quarterly reports as an investor but also have experience working in engineering and sales at a publicly traded company and see the negative consequences of quarterly reporting outweighing the convenience from the investor side. Semi-annual reporting will give companies more time to level their orders vs. sales especially in project based businesses. If we decrease the

importance of the quarterly financial reports, the monthly targets will also be less critical which will help drive longer term strategy and I think overall faster business growth.

Nick Van Dyke US Citizen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nick Van Dyke Strike down the policy to have publicly traded companies only report earnings twice a year instead of four times a year. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. As the US Government, who are you representing: the voter or the board?

Nicolas Maskens — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nicolas Maskens Hi there, I believe reducing the number of reporting periods for listed companies would be a terrible mistake, allowing the operational teams to diverge from their owners' guidance for longer durations, withsometimes unrecoverable consequences. thanks to keep those at 4 per year. Best regards Nicolas Maskens

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Nicole Glover — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nicole Glover De-regulation is not helpful and leads to larger problems with corporate oversight.

Niel E. Armstrong — Jun 24, 2026
Subject: File No. S7-2026-15 From: Niel E. Armstrong Less frequent financial disclosure reporting will lead to far less transparency. With modern IT ERP/Accounting systems it is easier to perform the monthly and quarterly close and reporting functions than ever before. Aim for more reporting frequency and transparency for investors, not less.

Niels Olson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Niels Olson Investing is ownership and any limitations on access to data or information on something you own is a decrease in transparency, which inherently decreases trust.

Nigel Start — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nigel Start I think that the move to 6-monthly reporting will be to the detriment of company investors. Private shareholders such as myself rely on regular financial updates to inform on progress in a resonable time-frame. In most cases, people such as myself are the collective owners

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Noah A Hopson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Noah A Hopson My name is Noah Hopson, and I am an Engineer from Michigan. Quarterly reporting is critical to keeping companies accountable to their shareholders and the public at large. I don't see any reasonable argument for extending the time between reporting.

Noah Tillinghast Financial Advisor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Noah Tillinghast The more technology advances the faster changes will occur. The whole point of quarterly disclosure is to clue in investors on that. Take 2020. Most companies that close their years on Jan 1 would have waited till July or August before they reported earnings, and then the next report would be in January or February 2021. In that time frame, how would fundamentals focused investors assess companies? It would become much harder, tilting more towards large companies and hedge funds with the resources to be able to track a company's performance - without the quarterly reports. When it comes to short term focused traders, often they do not even own the stock, and even if they do they often only look at a summary of the earnings. For example, I recently saw a clip of a famous trader on CNBC in 2021 talking about why he bought Upstart stock and you should to. He mentions strong earnings and revenue - but when the commentator asks him what Upstart does - he couldn't answer. In my opinion, the speculation in markets would only increase – as investors would have less actual data vs extrapolated data, and there would be a much longer time frame for companies to tell the story of why the stock should go up – without having to actually release hard data that might contradict that. Finally, smaller companies often have close to real time data, take giant Costco that releases sales monthly, and even a company like Oracle closes its books in under 10 days. A company that has a hard time making a 45 day deadline to release their reports, is a company that is using 45+ day old data to make major decision, and is a company which I have no interest in owning. In summary, the ones who will be hurt the most will be fundamentals focused investors. Speculators won't care. We have seen speculation many, many times before. They were everywhere in 1999, in 2007, and in 1929. What cleared them out every time was a large sustained market decline where the market punished them for focusing on momentum, or some factor other than earnings. When that happens some time in the next 10 years, we will see many of the speculators either leave markets for good, or increase their time horizon.

None None — Jun 24, 2026
Subject: File No. S7-2026-15 From: None Keep it the way it is. We have enough corruption with the president and his fsmily and millionaire friends. Cynthia mckenzie grandkids73@yahoo.com

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Nuno Vaz — Jun 24, 2026
Subject: File No. S7-2026-15 From: Nuno Vaz Companies should maintain quarterly statements in order to keep shareholders informed. In today's age of AI, stock market changes happen at a much faster rate. There are companies that change their revenues by 1000% in a short period of time.

O. Guerra — Jun 24, 2026
Subject: File No. S7-2026-15 From: O. Guerra We need quarterly, not semi-annual reporting! In a time of increased fraud and other bad faith dealings, we need more accountability, not less. I want to

be sure that my investments are safe and the US economy is stable. Reducing reporting weakens both. As a retiree, living on a fixed income, I care very much about this issue.

Obed The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Obed I am submitting this because I certain that information is crucial for decisions making, specially when corporations love to receive their investors money but not to keep them informed of what is going on with their ownership.

Oliver Cass None-retiree — Jun 24, 2026
Subject: File No. S7-2026-15 From: Oliver Cass Please keep the quarterly reporting. This lets individual investors keep up to date on how their investments are going. This is an important aspect of free markets. Thanks

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Oliver Smith Retiree — Jun 24, 2026
Subject: File No. S7-2026-15 From: Oliver Smith As a recent retiree, I plan to rely on invested savings to pay for my children's education, as well as our living expenses for the next 25 years, God willing. This proposed rule change threatens my family's future, by allowing corporations to delay disclosing issues that would impact their stock share prices. This rule change would allow fraud to fester for a longer period before it is discovered. Even though quarterly reporting would be optional, companies would normalize on semi-annual reporting. Please consider that quarterly reporting is a relatively small cost to companies, so the benefit of this rule change would be low. If quarterly reporting were made semi-annual, the risk of losses would increase, and be borne by each of us who has invested our savings into equities. Please do not remove this key guardrail that ensures timely transparency. Thank you for your consideration.

Olivier Six — Jun 24, 2026
Subject: File No. S7-2026-15 From: Olivier Six Hi, Hope you are doing well. Just wanted to point out than less information will not be to the advantage of little investor like me. Less information rarely creates better-informed owners. Yes it would reduce cost for compagnies, but maybe they should pay less their board members and high direction instead of trying to reduce information given to shareholders.

Omar — Jun 24, 2026
Subject: File No. S7-2026-15 From: Omar This just sounds dumb. It's not a cost cutting move. Its an "I don't want to keep you informed and would rather you not know what is really going on" type of thing. Reeks of a typical rich people trying to hide their "business" from the non rich/well off people BS. When it comes to this Admin, it seems even more typical They, along with the SEC seemingly, does NOT care about the typical person trying to get ahead. I thought they did. If this goes away, it would not be the worst thing in the world, but I wonder if its heading to something worse.

P Rodriguez — Jun 24, 2026
Subject: File No. S7-2026-15 From: P Rodriguez Investors deserve the transparency of quarterly reports. Companies who have a problem with that are obviously trying to hide something; plain and simple……

Pamela brown The motley fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pamela brown Please do no change the frequency of reporting to semiannual.

Pamela Uptegraph Primerica — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pamela Uptegraph I think reducing communications such as the quarterly reports is wrong. Clients deserve more information not less. Do not change the reporting requirements to semi-annually KEEP IT AT QUARTERLY!

Pamela Zimmerman — Jun 24, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Zimmerman Affiliation: Jun. 24, 2026 To the Securities and Exchange Commission:
I was told long before I retired that a three prong approach was needed to support myself through the retirement years. First, Social Security was robbed by politicians and it was never repaid. Now it is questionable if it will last until 2032. We paid in and the government has let us down. Second, pensions provided by employers. Third, stocks and this is were the quarterly reports are so necessary to prevent fraud. Transparency is needed to keep the government and corporations in check. We need guard rails for our democracy and corporations. Our present economy is squeezing the middle class dry and I don't support idea of eliminating quarterly reoprting. In fact, this very idea stinks to the high heavens!
Respectfully,
Pamela Sanchez Zimmerman

Pat Brazan Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pat Brazan Please do not institute the option for businesses to report twice a year…. Keep business reporting at minimum 4 times a year

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Patricia Chapman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patricia Chapman Please do not reduce the quarterly reporting requirement to semi annual, as less information available to existing, prospective, or potential investors/owners would likely result in lower quality investment decisions. Perhaps consider instead a simplified reporting requirement in alternate reporting periods that would just require a company to update the prior periodic report with material changes needed to make the prior periodic report, accurate to date.

Patricia J Reis none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patricia J Reis I am writing to express my strong opposition to Proposed Rule S7-2026-15, which would allow public companies to replace quarterly Form 10-Q filings with semi-annual Form 10-S filings. I firmly believe that this shift would severely harm market transparency, reduce investor protections, and disproportionately disadvantage retail investors. Quarterly reporting is a cornerstone of the modern U.S. financial system. Moving to a six-month reporting cycle introduces several significant risks: 1. Increased Information Asymmetry: Institutional investors and corporate insiders possess alternative channels for gathering real-time data. Retail investors, however, rely heavily on public SEC filings. Forcing public markets to wait six months for audited updates creates a vast information gap that wall street can exploit at the expense of everyday investors. 2. Delayed Material Disclosures: A six-month window is a lifetime in the modern economy. Serious financial deterioration, supply chain disruptions, or shifting corporate strategies could be obscured from public view for up to half a year, leading to massive, sudden stock volatility when reports are finally dropped. 3. Weakened Corporate Governance: Frequent reporting forces management teams to maintain tight internal financial controls and stay accountable to shareholders. Reducing this frequency invites complacency and increases the window of opportunity for corporate mismanagement or fraudulent accounting to go undetected. While I understand the Commission's desire to reduce compliance costs for corporations, those savings should not be achieved by shifting risk onto the public. The U.S. markets are trusted globally precisely because of our rigorous disclosure standards. I urge the SEC to preserve the integrity of our markets, keep corporate reporting quarterly, and withdraw Proposed Rule S7-2026-15.

Patricia McGrath CEO McGrath Express — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patricia McGrath Transparency behooves corporations to report more, not less frequently.

Patricia Moore reader of Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patricia Moore Do not change the rule of reporting 4 times per year. Let's keep Investment and other companies compliant. Per Motley Fool: "Back in 2000, the SEC opened a public comment period on a proposal called Regulation Fair Disclosure (Reg FD). Fools showed up in force. Our community submitted roughly 65% of all comment letters! The rule ultimately passed, and SEC Chair Arthur Levitt later visited Fool HQ to thank us. He directly credited the Fool Community as the critical force behind the outcome. Twenty-six years ago, Fools helped win greater transparency for individual investors. Now we have an opportunity to help preserve it." I agree!

Patricia Shanley The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patricia Shanley REJECT - The Proposal to Allow Companies to Opt to Change Reporting from 4x/yr to 2x/yr. Investors need accurate and TIMELY information to make decisions. Decreasing information from 4x/yr to 2x/yr will result in a change from investors following companies and their direction every 3 months, to being shocked as to the companies direction in the last 6 months and panicking as to what might happen in the next 6 months and having to make rash buy/sell decisions as investors know there will be NO INSIGHT for the next 6 months. As investors, we are OWNERS in the company with rights to information and voting. This seems like another step to give CEO's more power than the owners and to corrupt the public markets. (ie. Elon Musks stock voting share class that gives him oversized control of a PUBLICLY

OWNED company, and the Nasdaq-100's decision to give SpaceX a 3x multiple float market weight, etc. I understand the SEC is under tremendous pressure from the oligarchs to change rules to favor them. AND, if ultimately they are able to corrupt the system such that it no longer works, then it won't work for them either. Protect investors right to timely information.

Patrick Albers Airline pilot and investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick Albers Ownership requires transparency. Reducing this would mean being less informed. But why? With all the technology we have today, these reports should be available with less cost and effort than in the old days. This reduction will provide more opportunity for “creative” bookkeeping

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Patrick Francois — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick Francois The need to maintain at a minimum, quarterly statements, and not reduce to only 2 x's per year, is absolutely vital for any investor to making informed decisions on their money. I strenuously object to anything less than 4 times per year on my investment statements.

Patrick Mc Nelis — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick Mc Nelis I intensely disagree with any movement to reduce reporting requirements for publicly traded companies.

Patrick O’Brien Private Investor managing portfolio — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick O’Brien The value of any stock for Investor is intrinsically linked to the capability of the Leadership to pay dividends (bonus) and especially how much earnings will grow in next 5 years. Investors therefore need quarterly updates and even more often if other critical info is relevant and timely.

Patrick The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick I encourage a reconsideration of reducing the number of public-company reports from four times a year to just two. I think this would be a mistake!

Patrick Wyatt — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patrick Wyatt deserve regular, transparent communication from the business. Reducing reporting requirements weakens the connection between companies and their owners.

Patty — Jun 24, 2026
Subject: File No. S7-2026-15 From: Patty We need quarterly public information. Reducing it to two

times a year is a mistake.

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paul bel — Jun 24, 2026
Subject: File No. S7-2026-15 From: paul bel As a stockholder I have a right and need ti be informed about the company at least quarterly to make informed decisions, TWICE A YEAR IS A JOKE!

Paul Berger Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Berger This is very mich a “don’t fix what isn’t broken”. I feel quarterly reporting serves a key role in informing investors and holding management accountable. Less reporting does not serve the public interest.

Paul Bloch Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Bloch This new legislation will harm ordinary everyday investors and the current reporting standards should not be changed

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Paul Cooper — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Cooper Disappointed to hear that reporting is likely to reduce, I truly believe this is a mistake. As an avid investor my decisions are made based on any and all relevant information shared by current and prospective companies. If the reports are reduced by 50% I fear my ability to make key financial decisions will be severely impacted. Please reconsider.

Paul Curtis Private investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Curtis I am opposed to changing to semiannual reporting. Quarterly reporting allows investors like me to have a clearer view of how companies are performing.

Paul Haake None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Haake Quarterly reports will keep stock owners more informed of the business/es they want to invest in. More info should be helpful for the stability of the stock market.

Paul Naujokas The Motley Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Naujokas I do not like this plan. I understand that they do this in Europe and it is supposed to help reduce administrative work and reporting. However, I feel this is very bad for the retail investor like me. Without more frequent reports, I won’t necessarily hear all of the minor details to guide my decisions that mutual fund managers and professional traders know. These professional traders would definitely have an unfair advantage compared to the

average retail investor like me. Please do not change the current reporting requirements.

Paul Neuhaus None - Individual Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Neuhaus I do not believe that reducing the reporting frequency will be good for investors. Publicly held companies should continue to report quarterly so that we can follow and compare their results and make better and more timely investing decisions. Trying to prevent management from focusing on "short-term" metrics instead of long-term performance for pay purposes is something that we as shareholders will need to continue to push for at our annual shareholder's meetings. Allowing less frequent reporting will only allow unscrupulous managers to have more time to manipulate and hide bad performance and investments, making it more difficult to flesh things out, more volatile share pricing swings, and resulting in the continued widening of the gap between the ultra wealthy and average investors like me. Ignorance is not bliss.

Paul none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul I am not in support of allowing companies to elect to reduce the number of public-company reports from four times a year to just two.

Paul Riley retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Riley I support the transparency.

Paul Rivkin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Rivkin While our government leaders claim they are providing increasing visibility into politics and governance, we see that the opposite is true as evidenced by the huge influx of dark money into our elections and lobbying, as well as the daily reporting of influence peddling and other corruption by our leaders and wealthy business people. We need to reverse this trend, not increase it. As owners of a company, stockholders have not just an interest but a right to have visibility into the decision and activities of their companies. Reducing the frequency of public-company reporting is a step towards diminishing owner's information and impairing their ability to make informed investment decisions.

Paul Thiffault — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paul Thiffault I agree with the Chief rule breaker. More info is better. Big business is just trying to cut some costs to line their pockets. These are the wrong cuts.

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paul whiteman n/a — Jun 24, 2026
Subject: File No. S7-2026-15 From: paul whiteman bad idea I want to know numbers soon as possible and not get an instant hair cut of my investments

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Paula Lettau-Hull...working stiff Customer service associate — Jun 24, 2026
Subject: File No. S7-2026-15 From: Paula Lettau-Hull...working stiff Public company = public books, financials. Don't want the outside to know what you are up to, then go inside, forego the advantages of being a "public" company.

Pauline Amar Freedman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pauline Amar Freedman It's a mistake to reduce annual reporting for public companies- we need transparency and regular accountability

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Pedro da Silva Sampaio — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pedro da Silva Sampaio For increased transparency, I plead for four yearly reporting as it is today.

Peter Adam — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter Adam As an investor it is important companies keep me informed, especially with regard to their financials. Less is not better. Kindly continue no less than quarterly reporting. Thank you.

Peter Dell'Orto — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter Dell'Orto I strongly oppose the changes to the reporting rules. Quarterly reporting is the only way for me to get regular, accurate insights to the business that I invest in. Reducing the frequency of reports only rewards those with inside access and harms retail investors. Instead of making judgments based on the last quarter, I will have to make judgments based on increasingly outdated information from the previous report. This is harmful at worse and unhelpful at best.

Peter Gebauer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter Gebauer to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Counterproductive. It reduces transparency and need to be REJECTED.

Peter Kispal — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter Kispal Dear SEC, I am writing as an individual investor and a member of The Motley Fool Community to express my strong opposition to the proposal that would allow public companies to reduce their financial reporting frequency from quarterly to semiannually. At its core, investing is not merely trading tickers; it is business ownership. When individual investors buy shares, we become part-owners of that enterprise. As owners, we require regular, transparent, and timely communication to properly assess the health, strategy, and execution of our investments. Reducing official reporting requirements directly weakens the vital connection between public companies and their shareholders. While proponents of this change

argue that semiannual reporting reduces administrative costs, this argument carries little weight in an era driven by advanced digital workflows and AI-driven disclosure tools. Furthermore, the argument that quarterly reporting fosters "short-termism" is fundamentally flawed. Short-term thinking is a behavioral reaction to data, not a flaw of the data itself. Reducing the frequency of information will not miraculously make impatient traders patient; it will simply leave the entire market less informed. In practice, a company's operations do not pause. Products are launched, macroeconomic headwinds are navigated, and customer dynamics shift every single day. Cutting official updates by half does not eliminate market uncertainty—it amplifies it. By stretching the silence between reports to six months, the market is far more likely to experience massive information asymmetries, larger earnings surprises, and heightened stock volatility, which ultimately harms the individual investor. Twenty-six years ago, the SEC championed individual investors by passing Regulation Fair Disclosure (Reg FD), ensuring a level playing field for all market participants. This new proposal feels like a step backward from that legacy of transparency. More information creates better-informed owners and healthier markets. I urge the Commission to preserve the current quarterly reporting framework and maintain the transparent standards that make the U.S. capital markets the gold standard of the world. Thank you for your time and for considering the perspective of individual retail investors. Sincerely, Peter Kispal

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Peter M Walilko — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter M Walilko NO. Just NO. Less reporting is less intelligence. And if there’s anything we need now, it’s intelligence.

Peter Radford — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter Radford I am opposed to a change from quarterly to semiannual reporting.

Peter S Boone Retired international economist — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter S Boone I am against the proposed amendment limit Financial reporting to only twice a year. The limited financial reporting would make investing more difficult and less transparent and efficient. This would give unfair advantages to insiders and cheaters.

Peter S. Rush — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter S. Rush It is one of the most important if not THE most important pieces of information,the individual investor has at his or her disposal . Please allow it to remain at the quarterly basis . THANK YOU

Peter V MacDonald — Jun 24, 2026
Subject: File No. S7-2026-15 From: Peter V MacDonald I am supportive of the move to biannual reporting. This allows companies to progress longer term strategies instead of managing to quarterly investor reports.

Phil M — Jun 24, 2026
Subject: S7-2026-15 Comments From: Phil M Affiliation: Jun. 24, 2026 Rule S7-2026-15 is unethical and would allow public companies to stop filing quarterly financial reports and instead report just twice a year. It would be hard to design a more perfectly shameless gift to corporate America if you tried – and the person who designed it tried very hard.

This rule was championed by SEC Chairman Paul Atkins who has no business proposing this. And he made it a priority and placed it on the commission's fast-track rulemaking agenda as part of his goal to "make IPOs great again." It is also a direct response to President Trump's personal recommendation in September 2025 that the SEC revise reporting rules so that public companies would not be required to report quarterly. That is right. This rule traces its origin to a Truth Social post. Let that set the scene. Who is paying him to fast track? Is bribery and corruption at play?

If adopted, this would represent the biggest rollback of investor disclosure requirements in more than 50 years. Fifty years of hard-won transparency – the kind that protects retirees, pension funds, and working people with 401(k)s – dismantled so that executives can operate in the dark for six-month stretches without accountability.

The compliance cost argument underpinning this proposal is obsolete. Period. The heavy lifting – auditing, internal controls, financial statement preparation – happens on a rolling basis regardless of reporting frequency. Reducing filings from four to two per year does not reduce that burden. This is not deregulation. It is a con. The "burden" being relieved here is the burden of crime being seen.

Chairman Atkins frames this as giving companies and investors "flexibility." Again who is paying him to put this forward. Follow the money. But the proposed amendments reflect the SEC's view that the current one-size-fits-all approach may not serve all companies and their investor bases best. That is a very polite way of saying that some companies would prefer their investors know less so they can steal more. Flexibility for corporations means opacity for everyone else.

What this rule actually does is hand corporate bad actors a longer runway – six months instead of three – to hide losses, obscure fraud, inflate valuations, and escape accountability before whistleblowers or analysts can catch up. Enron would have loved this rule. Dark money does.

Trump framed semiannual reporting as a way to reduce compliance burdens, writing on Truth Social: "This will save money, and allow managers to focus on properly running their companies." Running their companies. In the dark. Without telling you a thing for half a year. That is the vision here. Corruption.

Reject this proposal entirely and stand on the right side of investor protection – not on the side of the corruption and bribery, and not on the side of a Truth Social lie.

I'm sick and tired of the Trump con game.
Do what's right.

-- Phil

Philip Cassarino — Jun 24, 2026
Subject: File No. S7-2026-15 From: Philip Cassarino Please keep Quarterly Reporting. In this day of rapidly changing times Quarterly Reporting will keep me (everyone) up to date. Thank you.

Philip DeLuca Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Philip DeLuca Reducing publicly traded companies reporting requirements from quarterly to semiannual would be a mistake. It would create uncertainty and uncertainty diminishes the value of my ownership. Please leave reporting requirements as they are.

Phillip Nelson None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Phillip Nelson I am not in favor of allowing companies to reduce the number of public-company reports from four times a year to just two. Less frequent information is not helpful to the company's investors. I am also concerned that it could lead to more volatility in the market.

Prashanth Aditya Susarla — Jun 24, 2026
Subject: File No. S7-2026-15 From: Prashanth Aditya Susarla I would like to respectfully disagree with the proposal to reduce the frequecy of annual reporting to twice a year. We live in uncertain times, with AI leading to massive upheavals and changes in strategic outlook and tactical execution on a daily basis. In such an enviroment, if anything, it is more important for investors to be kept in-the-know even more frequently! As employees, we are expected to provide regular, daily updates. Mature companies have several systems and processes in place to summarize these daily updates into coheret, meaningful monthly or quarterly updates for public investors. Therefore, I see no reason to relax public disclosure and reporting frequencies.

Prateek The motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Prateek More transparency!

Pushpak Shah — Jun 24, 2026
Subject: File No. S7-2026-15 From: Pushpak Shah At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

R blanchfeld Motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: R blanchfeld Reducing the number of reports is entirely damaging. America is so powerful, it should be acting to maintain or improve transparency and communication from publicly trading companies, not reverse and reduce it. As an investor, I am much less inclined to put money into a business which only reports twice a year.

R.J. Cunningham Private Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: R.J. Cunningham Less information is not in the interest of a private investor

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Ralf Leeb — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ralf Leeb Small investors rely on regular reporting. Switching to a 6 month interval gives large players an edge on top of already unfair advantages. And allowing problems or successes to build up for twice as long won't stabilize the market, it'll do the opposite.

Ralph Pokorny — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ralph Pokorny I am in favor of maintaining the requirements for Public Companies to produce financials quarterly, as opposed to providing semi-annual reports. Unfortunately, many government agencies and NGOs don't appear to provide this regular reporting, and we have seen the results, especially in turbulent times. It is the responsibility of the company officers to be accountable to the shareholders, and demonstrate their ability to run their companies profitably and report the condition of the markets they serve, and keep their investors that have funded the company from inception to current, well informed of the financials and function of those companies.

Ralph V Melbourne Jr Investor Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ralph V Melbourne Jr I DO NOT support lessening the public reporting requirement to semiannual from quarterly. Transparent public vetted information is the cornerstone of an individual private investor. Shrinking the available public information adds to the suspicion that investment markets are manipulated by insider cabals.

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randy nasuti retail investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: randy nasuti I want all the information that i can get on the companies i invest in. i appreciate quarterly reports

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Rashmikant Vyas Motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rashmikant Vyas Reporting twice an year willmean less information for investors The regular qiarterly updates are vital to investors as that is thd m ain source of official info about the wellbeing of a company. Six monthly reporting will lead to greater volatility as well. The rules should not be changed

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Raven — Jun 24, 2026
Subject: File No. S7-2026-15 From: Raven Dear SEC, Let’s all start off on the right foot. Hello from

an insignificant asshole. You are a part of this “government” are you not? In turn then (assuming you have a few brain cells to rub together) you would know that the state of the “government” is shall we dare say corrupt and; disgraced to say the least? Perhaps you lot have never heard of the statement “if you give them an inch, they will take a mile”? Now let me explain that for you so we are all reading from the same book on the same page. What “if you give them an inch, they will take a mile” means is that if you give someone the smallest amount of room to do bad shit, they will do more bad shit KNOWING they can get away with it. In shorter words, if you let something happen once it will more than likely happen again but at a more disastrous scale. Well, as you can imagine that’s exactly what’s going to end up happening here. You give companies the option to report 2 times per year versus quarterly and soon they’ll start licking their lips and pushing for once a year or perhaps not at all. Which let’s be real, humans are greedy but do you know who’s even more greedy than your average man? Companies. I get it though, it’s paperwork and computer spreadsheets. Well guess what, that’s your problem. You are a part of the “government”. Do what the “government” does best and pull money out of thin air to fund however many terabytes or warehouses of storage you need. You asshats have money for a fucking war no one wants. You can find the money for some fucking storage or more employees to sit in front of screens and organize your data. I know it’s hard to pull your head out of your ass and listen to someone other than the Orange toddler. We ALL want life to be easier. We ALL want less paperwork. We ALL should be able to go outside and touch grass but unfortunately, this is the reality we as a society have built. STOP TRYING TO GIVE COMPANIES WAYS TO FUCK THE AVERAGE PERSON OVER! STOP TRYING TO GIVE INCHES TO PEOPLE WHO WILL DO NOTHING BUT TAKE AND TAKE NOT CARING WHO THEY FUCK OVER! If companies report 2 times a year rather than the 4+ times they do now that’s literally a loss of data. That’s data that can be erased. That’s data that can be altered. That’s literally a loss of knowledge especially for investors. So I say this as a young, angry, bitter American, piss off with your “semiannual reporting option”. Cause while it might be an “optional” thing, companies are gonna jump on that bandwagon faster than files to fresh feces. -An Angry American

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Ray Robertson Retired Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ray Robertson Please don't change the reporting frequency.

Raymond Blum — Jun 24, 2026
Subject: File No. S7-2026-15 From: Raymond Blum I strongly oppose this proposed change. As an investor I expect more information rather than less, and convergence on real time awareness.

Raymond E. Brown — Jun 24, 2026
Subject: File No. S7-2026-15 From: Raymond E. Brown Please do not change the reporting period from quarterly to bi annual. This will only serve big corporations and companies, and will further the distrust that most Americans feel currently. Currently, it’s not broke so why change it?

Rayshad west — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rayshad west More reporting not less

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Reagan O'Malley None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Reagan O'Malley To whom it may concern, I am just a regular investor, and I am the type of person who will be negatively impacted by this rule change. Changing to a semiannual reporting method will erode the already fragile (and nearly non-existent) public trust in the US government. The people are now awake to the fact that the wealthy class, which includes many politicians, are pulling all the strings to further line their pockets with money taken from the people who work the hardest to put food on the table and clothes on their children's backs. They know we have caught on and from those of us standing at the back of the wealth line, it is very apparent that the wealthy elites are making a last ditch effort to scoop up as much money as they can before it all comes crumbling down. They believe they can buy their way out of the consequences. And maybe they will, but they will never get back the trust from the people. Our trust is the foundation that kept them at the top, though. Keep companies honest, do not reduce their reporting requirements to satisfy people who seek to hide information from the working class people of this country. Do not let DT and his cronies pressure you into being another one of his puppets. Doing so will make you look like yet another person rolling over for a cruel, impotent swamp dweller. Never forget the people who's money and labor are what give the upper class the wealth and power to live their lives. Thank you for your time and consideration.

Rebecca A. Palmer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rebecca A. Palmer As a small personal investor, I depend on quarterly reports to assess the strength or weakness of my investment. This is far too important to let slide to semi-annual reporting. Do you really think I should trust these people to protect my best interest as an investor? No way. The Bernie Madoff's of this world are out in full force and if anything we need additional oversight, not less. Thank you for your time. R.A. Palmer

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Rebecca Arneson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rebecca Arneson I believe that enacting this proposal to move to less frequent reporting would be a mistake as it would reduce information investors need to make quality decisions and reduce transparency.

Rebecca Gaskin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rebecca Gaskin Facebook

Rebecca Johnson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rebecca Johnson With the way our government is disregarding the constitution and the law, we need as much visibility as possible. Decreasing company reports keeps us in the dark. Most of us do not see the day by day, month by month activity and we depend on our advisors who are watching, but they need the numbers like we need our watchdogs. We small investors sometimes hear only tidbits or scandal when it makes the news. Keeping investors and citizens aware of important issues brings good information when others are trying to distract our attention while they are busy with their own agenda.

Regina Leserra — Jun 24, 2026
Subject: File No. S7-2026-15 From: Regina Leserra Investors have, quite literally, a vested interest in being informed regularly about a businesses performance. Attempting to lessen the frequency of reporting in an attempt to increase patience or decrease rash decisions is effectively un-American. That is an over-reach of control and manipulation of a free society that has every right to be “rash”. The argument that it saves expenses of generating the reports by doing them less frequently is hardly justified. Reporting your earnings is the cost of running a business. And, well run businesses with accounting departments can generate these reports in minutes so the savings can only be marginal at best.

Reina Ellis — Jun 24, 2026
Subject: File No. S7-2026-15 From: Reina Ellis I am a small individual investor. I research the companies. I choose for my portfolio and depend on quarterly filings to make informed decisions. Less information will create less transparency, less trust, and ultimately less informed decisions. Please keep quarterly filings for all of us individual investors who deserve transparent information. Respectfully, Reina Ellis

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RENEE KALISH Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: RENEE KALISH It is critical to have this information on a frequent basis. Transparency is of the utmost importance -- the more the better.

Renzo Cecchetto Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Renzo Cecchetto Maintain obligation for companies to provide reports to shareholders quarterly. Information to Shareholders is important for informed ownership !

Rex Cox Federal Civil Service, retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rex Cox To the Securities and Exchange Commission: I oppose any proposal to reduce public company reporting from quarterly to semi-annual filings. Quarterly reports provide investors with timely information about a company's financial condition and performance. Moving to semi-annual reporting would reduce transparency and leave investors with less information for longer periods of time. Regular reporting helps maintain confidence in the markets and allows individual investors to make informed decisions. While reducing reporting requirements may lower costs for some companies, I believe investor protection and market transparency should remain the higher priority. Please retain the current quarterly reporting requirements. Thank you for considering my comments. Respectfully, Rex Cox

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Rex Wilson Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rex Wilson Investors and the public need more information not less.

Rhianna Williams — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rhianna Williams I oppose S7-2026-15 I am pro transparency. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Keep quarterly reports for businesses.

Richard — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard As an investor in a business I believe I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information will create less informed owners. I believe less transparency will increase uncertainty and with that uncertainty a potential of even more volatility in the market.

Richard Deason The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Deason Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Richard Durante Sr Retired Business Consultant — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Durante Sr I depend on my investments to provide my income in retirement, it is important for me and the financial consultants that i depend on to have as much information about the companies I an invested in to have this information in a timely matter. To allow companies to only report twice a year puts the investor at a disadvantage. The economy moves way to quickly for this to work to the investors advantage and I think will hurt the individual investor like myself. Leave quarterly reporting inlace.

Richard F Spinner Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard F Spinner This information is needed at the current quarterly interval in order to make relevant decisions. Lengthening the time period will slow corporations and companies reporting, and allow them to hide information from the investing public. Please contact me for a detailed explanation of why this proposed semi annual reporting is a not a good idea, and why retaining the current quarterly requirement is.

Richard Gwyn Individual investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Gwyn For the 50 years I have been investing, I have relied on the quarterly reports published by publicly held companies to determine my investment decisions. This quarterly regularity is absolutely essential for individual investors to make clear-eyed, fact-based decisions on how to allocate their limited funds to their best advantage. I consider any argument to the contrary, especially that quarterly reporting is an economic burden on the company to be absolute balderdash. If American companies wish to maintain their access to capital markets provided by the investment community, they must be willing to demonstrate on a regular basis the truth of their operations so that the investment community can maintain trust in them. To roll back the reporting requirement to being semi-annual will only provide a larger window to engage in corporate misbehavior and malfeasance. This will result in a loss of trust in the American capital and investment system.

Richard Healy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Healy Reducing reports will save limited time and money for the corporations I own especially given AI and other automation. It will however, greatly reduce my insight into those companies plans strategies and results.

Richard Hogan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Hogan More transparency is needed not less. Maintain Quarterly Reporting.

Richard L Patton none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard L Patton Reporting 4 times per year does not seem like an imposition. Less reporting will only leave insiders with information that could be very valuable to individual stock holders.

Richard Negvesky — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Negvesky This proposal to allow companies to elect to reduce the number of public-company reports from four times a year to two just makes everyone less informed. Don't do it! It impedes our ability to invest wisely (well-informed), and if I understand it correctly, allows companies at least 6 months to hide mismanagement or other problems. How is this a good thing?

Richard Quest — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Quest Keep the quarterly reporting requirements.

Richard Spalholz — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Spalholz For investors like me, who actively self manage their stock portfolios, I favor the current quarterly system of financial reporting and SEC

disclosure requirements, not less.

Richard Thackston — Jun 24, 2026
Subject: File No. S7-2026-15 From: Richard Thackston Reducing the number of public-company reports from four to two is a bad idea. The more often we are allowed updates, the better our understanding of what is going on with the companies involved. How often does Congress and the government get updates on the companies that they own? Comments attached

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Robert B Womer — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert B Womer Less reporting or information is simply a bad idea. When the push is for AI to help with efficiencies this makes no sense. There should be more reporting and transparency of a company and less cost on that company to report their status. Shareholders and the SEC should have access to more information, not less, to be well informed for educated decision making .Would not think the SEC would be supportive of this proposal.

Robert Barlow Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Barlow Investors and the market need more not less transparency. Any rule that reduces transparency is a bad rule, and an incredible means of undermining trust in the market.

Robert Blank — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Blank I am staunchly opposed to reducing the frequency of public company financial reporting. As a retail investor, I am disadvantaged to those who possess industry knowledge and connections. Reports such as 10Q's are essential information for making investment decisions. Reducing reporting requirements will further disadvantage retail investors. This action would reinforce the already widespread view that financial markets are rigged to benefit a small, elite group. Thank you for your consideration.

Robert C. Johnson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert C. Johnson Maintaining transparency, rather than reducing it, is in the best interest of shareholders. It allows for timely, informed decision making based in data rather than speculative market forces.

Robert Dana — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Dana As an investor, I object to the proposal to reduce the required frequency of annual reports from quarterly to semi-annually. Investors like me depend on quarterly reporting to make timely, informed decisions. Investors are owners. Reducing the frequency of reporting will deprive investor/owners of information, transparency, and, ultimately, accountability from those who manage the companies we own. Please do not reduce the required reporting frequency from quarterly to semi-annually.

Robert Hall — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Hall Please don't change reporting requirements from quarterly to twice a year. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Robert Lees — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Lees Qtr reporting is necessary

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Robert Martin / Motley Fool Retired Engineer/Project Manager — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Martin / Motley Fool I oppose the proposal to reduce the frequency of required reports from public companies from four to two. I am an investor. I depend on regular, quarterly reporting from the companies I have invested in and from those I am considering for investment to determine their performance. Reducing reporting from quarterly to semi-annual will increase uncertainty in the market.

Robert McLellan — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert McLellan Please do not promote any proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Thanks

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Robert Parks None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Parks Discard this proposal. Quarterly reporting should be maintained.

Robert Ream — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Ream Why change it? More info is better than less. This is not a big request to leave it alone.

Robert Sheldon — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert Sheldon Do not pass legislation that will reduce the frequency of businesses reporting information to its share holders. Such deregulation would not be good for your constituents.

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robert stringer — Jun 24, 2026
Subject: File No. S7-2026-15 From: robert stringer I would like to keep the quarterly reports. Changing that would promote corruption. And could cause a lot of financial hardship for retail investors. I do not support annual reports. And I do not support any changes. They were put in place for a reason.

Robert White — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robert White Americans are losing confidence in their institutions, which is a dangerous condition for our country's future. Providing less frequent reporting creates an aura of secrecy that exasperates the public's concern that our Institutions no longer work for the public interest..

Robin Baker Licensed marriage and family therapist — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robin Baker More transparency seems like a good thing in this age of rapid decision making. How can investors make good decisions with scanty information?

Robin Bonner — Jun 24, 2026
Subject: File No. S7-2026-15 From: Robin Bonner Please keep quarterly reporting. We need to the ability to stay fully and accurately informed in order to make timely decisions about our investments. Historically, less transparency has not improved returns.

Rodney Coldren — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rodney Coldren I am strongly opposed to decreasing the number of annual reports. This concept makes no sense!

Rodney Slack — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rodney Slack I do not support reducing public company reporting from 4 times per year to 2 times per year. As an individual investor the reporting is critical to my investment decisions. Reducing the frequency makes timely decisions more difficult.

Rodolfo Lopez — Jun 24, 2026

Subject: File No. S7-2026-15 From: Rodolfo Lopez As an investor, I do not agree with the proposal to reduce the financial reporting requirements to a semiannual frequency. A lot of things can happen in those 6 months where we (outsiders) would be blind to the way management is running their companies and the financial performance associated with their decisions. I welcome ongoing transparency, and at a minimum, the continuation of quarterly reporting.

Roger Gold — Jun 24, 2026
Subject: File No. S7-2026-15 From: Roger Gold I am writing to oppose the proposal that would allow public companies to reduce required reporting from quarterly to semiannual reports. I have been investing in publicly traded companies for approximately 35 years, and I rely heavily on quarterly reports to make informed investment decisions. These reports provide essential information about a company's financial performance, strategy, and changing business conditions. As an investor, I believe regular reporting is one of the most important benefits of public ownership. Reducing the number of required reports would not reduce uncertainty; it would increase it. Companies continue to operate, succeed, and encounter challenges every day. Receiving official information only twice a year would leave investors less informed and more dependent on speculation, rumors, and incomplete information. Less transparency is also likely to increase market volatility. When information is delayed, surprises become larger and market reactions become more severe. Quarterly reporting allows investors to evaluate changes gradually and make decisions based on timely information. Public companies benefit from access to public capital, and regular communication with shareholders is an important responsibility that comes with that privilege. For these reasons, I respectfully urge the Commission to reject this proposal and maintain the current quarterly reporting requirements. Thank you for considering my comments.

Roland Dehousse European Economic and Social Committee — Jun 24, 2026
Subject: File No. S7-2026-15 From: Roland Dehousse We need at least as many reports as before. The move that is envisaged will offer much less protection to the individual stock analyst and investor.

Ron Butterman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ron Butterman I strongly object against the proposed Semiannual Reporting rule. Like many people my financial future relies heavily on making the right investment choices. The quarterly reports are one of the best sources for information and probably the only truly reliable ones. Taking away half of that information should not even be considered. In today's data-driven world, timely information is critical and we should actually look at increasing the reporting. Every properly managed company has monthly reporting anyway. Every Private Equity firm requires monthly reporting. The argument that this proposal saves money is laughable: the cost of putting together the public report is negligible and every shareholder will gladly pay that price in order to get better and more timely information.

Ron Douglas — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ron Douglas I do not like this nor believe that it will benefit owners and I will be closing positions in companies that are changing and moving forward will not invest in any companies that report bi-annually. We need transparency, which in a good business

can only benefit the business and investors. Thx

Ron Lieberman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ron Lieberman I would like to continue receiving quarterly reports

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Ron Segerstrom Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ron Segerstrom Quarterly reporting requirements must remain in place and not be reduced to a semi-annual requirement for a vibrant, transparent, investment system.

Ronald Garza No professional affiliation — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ronald Garza Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Ronald Itnyre — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ronald Itnyre I support keeping the quarterly reports. I own stock through various IRA and 403B accounts. I want the managers to have the most up to date information about the companies stock they are purchasing on my behalf.

Ronald Lemmo — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ronald Lemmo A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. This is a mistake! Businesses that I invest my hard-earned money in should be reporting frequently to earn my trust in my investment. Reporting just twice a year does not provide sufficient timely business environment notification. The quarterly reporting in place today provides a reasonable notice. Quarterly reporting provides investors with timely business environment status and provides the company with a vehicle for correcting erroneous reports.

Ronald S. Glick, MD — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ronald S. Glick, MD I agree with the Motley Fool community that less information does not create a better-informed investor and request that the proposal to decrease reporting frequency from quarterly to semi-annually not be implemented.

Rosemary Dibben Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Rosemary Dibben Please keep quarterly reporting to promote honesty and to incentivize transparency. The Enron fiasco has already demonstrated why the

oversight of quarterly reporting is valuable for investors. Thank you, Rosemary Dibben, Investor Durham, CA 95938

Ruoxuan Zhu — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ruoxuan Zhu I believe it is the downsides of semiannual reporting such as increased volatility, insider trading risks, and fraud risks far outweighs any benefits.

Russell Benghiat President, Benghiat Marketing and Communications, Inc. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Russell Benghiat Terrible idea to allow public companies to reduce the number of reports from from times a year to just two time. As a company owner for forty years, I can assure you that less information does not create better-informed owners. Less transparency doesn't eliminate uncertainty. It increases uncertainty. As a stockholder, I own a piece of several businesses. I deserve timely and accurate financial information. Thank you.

Russell McChesney — Jun 24, 2026
Subject: File No. S7-2026-15 From: Russell McChesney semiannual reporting is a bad idea.

Ruth J. RN Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ruth J. Investors come in all sorts of financial situations. We need transparency to avoid having our retirements wiped out by ineffective corporate leadership or outright thievery. Tax dollars have bailed out too many corporations while public funding of assistance to people in need is shrinking. Quarterly reports keep corporations on their toes and the public informed. Quarterly reporting is a necessity in this ever-changing world and should be budgeted in any sane and upstanding corporation.

Ruth Lister — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ruth Lister I think trying semiannual reporting is ok. It saves company time and money. It helps to combat the growing move to private markets which have much less transparency

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Ryan McFarlane TheMotleyFool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ryan McFarlane We are investors and we are owners of what we invest in. We need more data, not less. It just allows for more corruption to seep its way in, reducing the amount of reports. It didn't work in Britain when they attempted this, and it wont work here.

S. Dowell — Jun 24, 2026

Subject: File No. S7-2026-15 From: S. Dowell Please maintain current standards for quarterly reporting. Limiting corporate accountability is in no one's best interests. Ultimately less reporting means less transparency. Also our current system works. Why change it? Thank you in advance for your time and consideration.

Sajeev Jesudsas Senior Accredited Director, Singapore Institute of Directors — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sajeev Jesudsas I am not in support of SEC reducing the number of public companies reports from four times a year to two times a year. As a business professional I needed reports on a weekly basis to effectively manage my business. Now, as an investor and shareholder I need regular transparency into my holdings and need reports at least four times a year to effectively manage my equity investments. This I believe will also reduce volatility. I hope, in earnest, that SEC maintains the current requirements of reporting four times a year. Thank you.

Sally Taylor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sally Taylor I reject the need to reduce from four to two times monthly reporting. The very idea is an assault on ongoing efforts to to monitor and transparently assure honest reporting accurately reflects goings on!

Salty — Jun 24, 2026
Subject: File No. S7-2026-15 From: Salty Results should be quarterly to create full disclosure.

Samantha Mykins — Jun 24, 2026
Subject: My view on Rule S7-2026-15 From: Samantha Mykins Affiliation: Jun. 24, 2026 To the Securities and Exchange Commission:
Writing these comments to keep SO many protections, once taken for granted, is beginning to feel like screaming into a void. Nevertheless, my conscience and civic duty demand that I persist. Quarterly reporting is needed to keep our markets healthy, now more than ever. Naked corruption has been running rough shod over US markets since January of 2025. Cutting reporting intervals from quarterly to biannually is a cynical tribute to the markets worst actors. We all know this proposed regulatory loosening is a gift to the crony capitalist ghouls who want to see a true free market buckle under a second, even shittier Guilded Age. Do you serve the American public? Or do you serve the 21st century Robber Barons?

If you have integrity, if you have a soul or any remaining shred of humanity you know that preserving quarterly reporting is the right choice.

Samantha Mykins — Jun 24, 2026
Subject: My view on Rule S7-2026-15 From: Samantha Mykins Affiliation: Jun. 24, 2026 To the Securities and Exchange Commission:
Writing these comments to keep SO many protections, once taken for granted, is beginning to feel

like screaming into a void. Nevertheless, my conscience and civic duty demand that I persist. Quarterly reporting is needed to keep our markets healthy, now more than ever. Naked corruption has been running rough shod over US markets since January of 2025. Cutting reporting intervals from quarterly to biannually is a cynical tribute to the markets worst actors. We all know this proposed regulatory loosening is a gift to the crony capitalist ghouls who want to see a true free market buckle under a second, even shittier Guilded Age. Do you serve the American public? Or do you serve the 21st century Robber Barons?

If you have integrity, if you have a soul or any remaining shred of humanity you know that preserving quarterly reporting is the right choice.

Sander Nielsen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sander Nielsen Less transparency doesn't eliminate uncertainty. It increases it. So please keep quarterly reports.

Sandra Di Palma Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sandra Di Palma Public companies are accountable to report more often than twice per year. They should maintain the quarterly reporting for transparency purposes.

Sandra Horwitz — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sandra Horwitz Please do not change the corporate reporting schedule. It is not fair to investors. Current information is needed to make wise investment decisions.

Santosh Katakol The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Santosh Katakol We need to keep the existing regulatory policy of quarterly reporting of public companies.

Scott Albin Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Scott Albin Public company reports should remain at four times a year, and not be changed to just two times. This enables greater transparency for investors.

Scott Downey Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Scott Downey Listen, just do not do this, you will destroy credibility in markets, people wont be as inclined to invest. Less information is a bad idea. I think you really know that. Investors look forward to the quarterly reports it sheds more light, semiannual is more darkness.

Scott H Edwards, individual — Jun 24, 2026
Subject: File No. S7-2026-15 From: Scott H Edwards, individual The idea of less accountability info in the midst of a society that is lied to or kept in the dark on so many important issues is not a wise decision for those who are trying to improve it. The transparency that the Trump administration has brought is a breath of fresh air and needs to extend to all aspects of the business of the Nation.

Scott Hines — Jun 24, 2026
Subject: File No. S7-2026-15 From: Scott Hines As a shareholder of stock in several dozen public companies, I am very much against the move towards semiannual reporting. On the surface it may sound like a good idea that would make companies take more of a long-term approach to their strategy and thought process since they only have to answer to shareholders every 6 months instead of every 3. But I am not convinced that this shift in thought process would actually happen with the proposed action. I mean, why would it? Do you really think that a CEO of a large company who is making decisions quarter to quarter is suddenly going to completely change their strategy because of that one change? Maybe one or two would, but on the whole I doubt this would be the reason why. What it will do in practice is provide LESS transparency for the shareholders, who are part-owners of the company. This will make it harder to make decisions on stocks to hold, buy, or sell. This will not change much at the company level but very much make it difficult for investors in these companies to buy and sell stock. Why this is even a proposal is beyond me. Do not vote to change the reporting frequency.

Scott Holzer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Scott Holzer Please do not reduce the public reporting requirements from Quarterly to semi-annually. Having to wait six months for information on company performance is too long to wait

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Sean Fallon — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sean Fallon I am in individual investor, retired, actively investing in the stock market. As an equity owner in many companies, it is vitally important that I stay informed of managements progress, issues they face and plans for the future. Reducing the amount of information available to investors to make informed buy and sell decisions is detrimental to US stock markets and to investors in companies listed on our exchanges. I am 100% opposed to the proposed regulations to reduce financial reporting requirements by 50%. In an age of AI efficiencies, the argument of cost saving is debatable at best. Transparency is key to building trust and maintaining our global position for equity markets. I ask you to not move forward with this proposed change.

Sean Garren — Jun 24, 2026
Subject: S7-2026-15 Comment From: Sean Garren Affiliation: Jun. 24, 2026 I don't trust you enough to give my name. Just know I've been watching it all unfold, and I'm not stupid.

Public companies already operate with massive information asymmetry, and a six-month reporting gap would turn that imbalance into a structural advantage for insiders. Executives, lawyers, institutional investors, and GOVERNMENT OFFICIALS would continue receiving monthly internal financials, while retail investors, employees, and pension holders are left blind for half a year. All you're doing is formalizing a two-tier market where those closest to power get the truth and everyone else gets whatever story management chooses to tell twice a year.

Quarterly reporting is already outdated in a world where supply chains, capital flows, and market conditions shift in real time. Companies close their books monthly because they need that data to run the business; pretending they can only disclose twice a year is fiction. Longer blackout periods create more room for manipulation, fraud, and catastrophic surprises — the exact failures the SEC was created to prevent. Monthly reporting doesn't add new work; it simply requires companies to share the information they already produce with the public whose money they rely on.

If a company wants secrecy, it can stay private. But the privilege of accessing public capital comes with the responsibility of public transparency. Monthly reporting strengthens market stability, reduces volatility, and protects workers and retirees whose savings depend on timely information. In a modern financial system, the real solution isn't less disclosure; it's monthly disclosure, because transparency is the price of being a public company.

Sean Thompson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sean Thompson As an investor and retiree, I disagree with the effort to reduce the number of times a public company reports to shareholders. This is the age of information and less information is not helpful to those who own the company. Shareholders need to be able to make informed decisions about where their money is invested and need to do so more than twice each year.

Sergio — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sergio I respectfully oppose the SEC's proposed Semiannual Reporting Rule. Quarterly reporting plays a vital role in maintaining transparency, accountability, and investor confidence. Reducing the reporting frequency to twice per year would leave investors with less timely information about a company's financial condition, performance, and risks. Longer gaps between required disclosures could increase uncertainty and make it more difficult for investors—especially retail investors—to make informed decisions. While reducing compliance burdens is a worthwhile goal, it should not come at the expense of transparency. Regular reporting helps ensure that all market participants have access to consistent and comparable information, supporting fair and efficient markets. The current quarterly reporting framework has served investors and the capital markets well for decades. Rather than reducing disclosure frequency, the SEC should consider targeted reforms that streamline reporting requirements while preserving the timely flow of information that investors depend on. For these reasons, I urge the SEC to reject the proposed Semiannual Reporting Rule and maintain quarterly reporting requirements.

Seth Parsons Professor, George Mason University — Jun 24, 2026
Subject: File No. S7-2026-15 From: Seth Parsons Investors are owners. They need information.

Information is power. Reducing reporting reduces information and therefore repeals power from investors. This policy benefits corporations and hurts investors.

Shane Tierling Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shane Tierling It is important to maintain the current frequency of earnings and profits reporting to allow the general public to understand disconcerting trends in the performance of the companies to that we have invested in. This is particularly important to retirees, who are relying on investments to provide the income supporting our retirements.

Shannon Dunn The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shannon Dunn These changes are an increased risk to retail investors seeking information to make secure choices. A reduction in reporting would make retail investors consider a choice to purchase stocks less safe than more traditional investments.

Shantha Smith — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shantha Smith Business reporting 4 times a year is a must

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Shari Darke — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shari Darke Reducing reporting to twice a year places investors at a higher risk. We deserve more transparency from the companies we are investing in. For many of us, these investments fund our children's university education and our retirement. Investors need and indeed deserve quarterly reports.

Shari Joy Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shari Joy To those who are supposed to represent me, WHY would I want to only receive information regarding the companies I invest in only twice a year!?! I'm sorry but that it ludicrous. That is akin to owning a business and managers only reporting to me twice a year on how my business is doing. If the reasoning for this is supposedly costs, other ways to cut back should be found. Eliminating half of the notifications to those who put their hard earned money into investments is ripping off those who help these companies and the stock market keep going. Plain and simple…ITS NOT RIGHT. Thank you for your time.

Sharon Hyman Motley Fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sharon Hyman Business is conducted on a daily basis. As an owner/investor, I believe quarterly updates on data are necessary to determine the ebb & flow of that business. Time is not static; business is not either. An on-going pulse check is managerial stewardship Do not tamper with a quarterly transparent reporting system. The business has & needs its data; the business also needs informed owners/investors.

Sharon Morrison — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sharon Morrison Please keep the existing quarterly reporting requirements. Businesses and their leadership need to maintain responsibility for their actions. Quarterly reporting keeps the public and shareholders informed and holds the leadership responsible for their actions. Quarterly reporting is not too onerous for businesses. Proper bookkeeping and records should make the Quarterly reports easy to file.

Shawn Melnar — Jun 24, 2026
Subject: File No. S7-2026-15 From: Shawn Melnar Please do not reduce the reporting requirements . Less transparency doesn't eliminate uncertainty. It increases it. Additionally , cost is not a valid argument as a majority of the reporting is already automated . Sincerely ,

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Sherman Alcorn Retired Financial Advisor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sherman Alcorn I agree with reporting every 6 months or maybe a compromise is every 4 months. As an investor and former financial advisor at Edward Jones, I always thought every 3 months is too soon and makes companies manage earnings for the short term. I want transparency, but maybe brief quarterly comments on a company website is appropriate, with larger normal financial disclosure every 6 months. I don't invest or buy/sell based on quarterly results. Investors should be more long term focused, in my opinion.

Sherri L Caudle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sherri L Caudle How often a company reports to its investors should be a decision between the company and its investors, not the government. I would like to continue with quarterly reporting. I am opposed to semi-annual reporting.

Sherry Fitzpatrick — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sherry Fitzpatrick Things change too quickly these days, and as such, less is not more. Reducing reporting requirements means the potential for less frequent information, which will not keep us as informed as I think we should be.

Simon Issatt — Jun 24, 2026
Subject: File No. S7-2026-15 From: Simon Issatt Dear Sir and/or Madam, In regard to the proposal to change to a semiannual sequence for corporate fillings, I believe that this would reduce the amount of available communication about the performance of many companies which is extremely important to many investors. We rely on this information and the especially the earnings calls to get insights into company performance and to understand the way in which the likely future of the business is going to take. Whilst this would be available to a certain extent with a semi annual reporting timeframe, the additional time gaps might allow for potentially bigger surprises to appear which would have been spotted through a quarterly timeframe. In summary I am against a change to semiannual. Yours Sincerely Simon Issatt

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sondra vanert The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: sondra vanert twice a year removes to many safeguards for individual investors, while allowing the companies to reap on deception

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Srikanth Sridhara — Jun 24, 2026
Subject: File No. S7-2026-15 From: Srikanth Sridhara Please do not reduce transparency of public companies by reducing frequency of reporting from quarterly to twice a year. As an individual investor, these reports are my life blood and I depend on them drive informed decisions. In this day of AI, creating these reports are incredible quick and cheap. You cannot change compensation driven behavior of company executives or investors by reducing transparency. This change will instead cut off the legs from hundreds of millions of investors around the globe. Less information will drive worse decisions. So with this change, not only will you not solve the original problem, you will create a really bad new one

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Stan Bausinger None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Stan Bausinger Transparency is important to me as an investor. It’s my only communication and I don’t have the inside information like Congress. Keep reporting as it is.

Stephen F Groth — Jun 24, 2026
Subject: File No. S7-2026-15 From: Stephen F Groth Quarterly reporting by public companies is essential and should be maintained. It will only hurt investors to make it semiannual.

Stephen Harris — Jun 24, 2026
Subject: File No. S7-2026-15 From: Stephen Harris Understanding how a company is being managed is critical as an investor. Decreasing the frequency of reporting only decreases transparency, potentially leaving investors "in the dark" for greater periods. The statement in your press release that reads "the rigidity of the SEC’s rules has prevented companies and their investors from determining for themselves the interim reporting frequency that best serves their business needs and investors" is ironic. The business 'needs' are to serve their shareholders, and it does not serve shareholders to be less informed. The Securities Exchange Act of 1934 was specifically enacted to ensure investors have access to material information regarding potential or existing investments. This proposed amendment does not serve investors' interests, only those of companies that might have something to hide.

Stephen Swanson None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Stephen Swanson Mandatory quarterly financial reports should be continued. Businesses are currently structured to provide this reporting. Less reporting will not improve the quality of information given to investors.

Steve N/A — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve Please keep the reporting as quarterly for all companies and do not give an option for semi annually. I can’t imagine less transparency decreasing risk to investors.

Steve C Vetter CEO, Vetter Ventures, LLC — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve C Vetter Change is accelerating, so decreasing the rate of reporting is going the wrong way. Also, it hurts individual investors in many ways, furthering the divide between the ultra-wealthy and the rest of us. Because companies need to track financials anyway, reporting on them occasionally is a small burden, especially now with AI tools to help.

Steve Hafner Stockton University coastal research center — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve Hafner Accountability to the public and shareholders through quarterly reporting is fundamental to ensuring investors understand their risk and limits the ability for corporate and personal fraud. No changes!! This matters to everyone from retirees trying to protect their lifes savings to financial investment firms and brokers working with clients looking to invest in the market. It's critical to maintain the quarterly reporting to ensure market standards, prevent instability and investors uncertainty.

Steve McGee Motley fool community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve McGee I agree that we need greater transparency, and that quarterly results/information updates should stay.

Steve Millar Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve Millar I oppose a change to current reporting from 1/4 to 1/2 yearly. It reduces transparency and leaves me less informed on the companies I invest in.

Steve Slater The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steve Slater I’d like to quickly weigh in regarding the possible changes to publicly trading companies being allowed to cut their reporting in half. This would be a huge step in the wrong direction. Access to our capital markets should not be taken lightly, companies wishing to participate should be required to report quarterly to their shareholders and the markets in general. I’m 64 and have been investing since the mid-1980’s, I have more experience as a small investor than most that are just beginning their investment lives, making it harder for any of us to understand what’s taking place at a company we’d like to invest in, or continue to hold an ownership position will certainly be an overall negative to the market, slowing young investor involvement at a time the market can’t afford to lose an generation of potential investors. With all the gambling apps and ‘prediction market’ nonsense available please don’t give the next generation of investors a reason to feel the stock market is rigged against them and seek other investment avenues. Please avoid this poor idea for less reporting. Thank you, Steve Slater

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Steven Feadler The Motely Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steven Feadler Semiannual reporting is a very bad idea. We as individual investors need all the information from companies we have an ownership interest in and those we are considering investing in. What owner of a company would wait for 6 months to see how the company was faring? Please do not approve semiannual company reporting.

Steven Fischer Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steven Fischer As an investor, I'm stunned that reducing financial business reports from 4 times a year to 2 would be considered by our government. Less info is rarely a positive. I have ownership in the companies I've invested in and feel I have a right to regular financial reports. Going to twice a year reporting will allow many bad businesses more opportunities to "hide" bad data/results, hurting investors. As investors, we have a right to the transparency offered by quarterly financial reports.

Steven k Employee — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steven k I oppose this rule. By making the reporting requirements every six months, it greatly increases the stock volatility and provides marginal benefit to the organization. Also it expands the time frame where fraud and insider trading can occur with no remedy. This rule should be rejected.

Steven Oriol CLU ChFC Professor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steven Oriol I would like to express my support for the current quarterly reporting system in place to benefit investors and increased accountability for corporations. Reducing the number of opportunities for the investing public to have access to decision making data is against the public interest. I would also support increased accountability for private equity and other closely held ownership arrangements that are able to operate with much less public scrutiny. Thank you for considering my comments. Professor Oriol

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Steven Sawicki — Jun 24, 2026
Subject: File No. S7-2026-15 From: Steven Sawicki I am against this new rule as it will greatly reduce transparency. Corporations need to be reporting out their behavior and data on a more regular basis and not a less regular basis. This rule is corporation centric and detrimental to the average citizen.

Stretch Martin — Jun 24, 2026
Subject: File No. S7-2026-15 From: Stretch Martin I retired 10 years ago, only because I started investing when I was in my 20's. I learned to read financial statements and interpret how a business was doing financially. I'm no wizard but over the years this practice served me pretty well. Now that I'm living off of my investments I feel that I need the same if not even more information on my

investments to continue my current standard of living. This new decision to reduce the occurrence of financial statements is going to reduce the information that I use to make decisions that will effect my future finances. It seems to me that if the SEC and the government want people to participate in the financial markets they would try to make the flow of information as transparent as possible. Reducing the reporting periods is going to hide both the well and badly run companies. Nobody has ever made money by having less information. Please reconsider the proposed changes and leave the reporting periods as quarterly. With the advancements in AI and accounting software, the reporting should be getting faster, easier and cheaper for business to complete. Please reconsider this change and vote against fewer reporting periods per year.

Sue Maass The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sue Maass Please keep the number of public-company reports at four times a year. Timely information is important.

Sue Warner — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sue Warner No keep the reports to 4 per year!

Sun Clay Art — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sun Clay Art More public disclosures are better to keep corporations accountable. Also, take away personhood from corporations. Protect people not companies.

Sunil Shah The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sunil Shah I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

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surach mealey — Jun 24, 2026
Subject: File No. S7-2026-15 From: surach mealey I want companies to keep filling quarterly

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Sven — Jun 24, 2026
Subject: File No. S7-2026-15 From: Sven Reducing reporting frequency creates less transparency.

Tahira Rashid Individual investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tahira Rashid Fewer reporting means less transparency and increases uncertainty meaning more surprises for investors. This is dangerous and unnecessary.

TB Greenwood — Jun 24, 2026
Subject: File No. S7-2026-15 From: TB Greenwood This reporting helps everyone do their managing job better... both businesses and government

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TeaKay M. — Jun 24, 2026
Subject: File No. S7-2026-15 From: TeaKay M. I am not in a financial position that allows me to invest, but even I know this is horrible news. Please DO NOT pass Rule S7-2026-15. I already struggle to afford basic necessities and so do working Americans. My friends have multiple jobs and can barely afford to rent a room. This would devastate the American public. Companies already complain that no one is buying their stock or products. This would make things worse. The SEC is quite frankly a monster determined to consume and kill the very people companies rely on to exist. This would ruin charities, who would it be able to appropriately distribute funds or invest in solutions. Furthermore, micro-trading would be severely affected, which is critical to enabling first-time investors the same opportunities as people with generational wealth. Not to mention, money held for individuals by financial institutions would vanish. It already isn’t fair that people don’t actually own the money they make. Please DO NOT pass Rule S7-2026-15.

Ted Knudson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Ted Knudson I'm an active retail investor. To provide a bit of context, I'm invested in 82 companies, also some funds but most of my investing equity is in individual companies. While most of those companies are based in the USA and function under SEC oversight, some {specifically, eleven of the companies} are foreign with different reporting requirements. While I may not be a typical retail investor {what would typical be, anyway?} I'm both competent and proficient. For me, I follow company reporting cycles, when significant shifts occur in their business or stock price I read the details. On their investor relations sites, on www . sec . gov {EDGAR file lookups}, and on other news and financial sources. And, yes, in The Motley Fool Community. On some of those the international companies my reported data is less frequent, as the SEC is considering with this proposal. While those international companies I own are solid and well run, I find I'm less interested in investing additional capital with them. As the CFA Institute study of the change in the UK showed, longer reporting cycles did not improve business results, the response was actually poorer performance. So my simple response. Do not change the American reporting requirements. The change doesn't solve a problem and will make America less competitive. Regards, -Ted Knudson

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Terrance Krueger — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terrance Krueger I really think this is a bad idea. It's important to see reports more often than less often. You would be taking away an important tool. I'm hoping you'll keep the status quo.

Terri Lee — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terri Lee I want to keep company reportings to 4 times a year for better transparency.

Terry A Morgan The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terry A Morgan Do NOT let companies reduce the number of public-company reports from four times a year to just two. This is a mistake. Please keep it at four times a year.

Terry Clarridge — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terry Clarridge I would , in the interest of transparency, prefer to keep reporting to 4 times per year and I do not support a reduction to twice per year.

Terry Litt none / Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terry Litt Need all the corporate stock data and goverence data I can get to make intelligent financial and investing decisions. Sounds like shareholders are looking for another way to cheat the public and the layman so they can make bad decisions and hide them from investor for their benefit. INSIDER TRADING !!!!!!!!!!!!!!

Terry Spellman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Terry Spellman Terry Spellman, retired, stockholder in Retirement accounts. In 6 months a company can declare bankruptcy, stockholders lose stock and the same company reissues new stock using same symbol. Stockholders out of luck. They think they still have their stock, but it is gone.

The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community More info must flow--not less

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The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Imagine owning a business and only getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do NOT change the rules to allow companies to file only 2 reports annually instead of every quarter; the more transparency, the better informed investors are!

The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Throughout our history, our company has stepped forward when important regulatory decisions affect individual investors. It's time to dust off our bully pulpit and do it again. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Do not allow regulation to reduce the number of public-company reports from four times a year to two!

The Motley Fool Community Individual investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I do NOT support changing reporting requirements from 4x/year to 2. Please allow the current regulation to stand.

The Motley Fool Community None — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I'm very much opposed to the proposed changes and want to continue to see quarterly reports from all the companies that I invest in.

The Motley Fool Community Educator/Disability Advocate — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I want everyone to have the opportunity to be financially successful. A part of the financial success process is investing into productive assets. It is imperative for all of us to have the intel possible on our potential investments. This means keeping the quarterly reporting in place for all public companies. As an investor (owner) I want to see the important details of company operations and performance every quarter and Not semi-annually. Quarterly, please. Thank you.

The Motley Fool Community Investor & registered US voter — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Vote No to semi-annual reporting! Please do not change the current quarterly annual report requirements as quarterly is an absolute necessity for proper checks and balances within any entity to catch discrepancies, dishonesty or theft asap. Thank you

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The Motley Fool Community NA — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Reports should be submitted four times a year instead of the new policy advocating two reports sumitted a year

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The Motley Fool Community Telecommunications Executive - Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community A vibrant marketplace starts with consistent, reliable communications where shareholders have ready access to technical and fundamental information for making informed decisions. This means full transparency on a regular basis that coincides with the cycles that define how businesses conduct their operations and how the markets respond in turn. Allowing companies to voluntarily waive this responsibility to its shareholders is an egregious attack on that access, and as a regulatory body, I am shocked that the SEC would even remotely consider such a piece of legislation. If anything it should be championing MORE transparency rather than less.

The Motley Fool Community The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Don't let them only report 2x a year!! I am for businesses reporting 4x per year.

The Motley Fool Community. — Jun 24, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We, The Motley Fool Community, think that’s a mistake!

Thelma M Noble Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thelma M Noble Thank you.

Theresa Griese — Jun 24, 2026
Subject: File No. S7-2026-15 From: Theresa Griese I would disagree with Semiannual Reporting. Less information to the investor.

Theresa Morini The motley fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Theresa Morini This proposal increases uncertainty and gives companies a better chance to hide discrepancies or deception with only 2 public reports. Publicly traded companies should have transparency to the public. Leave the reports quarterly.

Thomas C Annunziato — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas C Annunziato Dear Commissioners, I am writing to you because 1. I support quarterly corporate financial reports; 2. I strongly oppose replacing quarterly corporate financial reporting with semi-annual reporting; and 3. I want Commission to retain the current quarterly reporting standard. Quarterly reporting is not only necessary for transparency, informed investing, and accountability, it lets investors identify fraud and risks early. Changing to semi-annual reporting would decrease investors faith in the market. The administrative burden on companies pales in comparison to the benefits of frequent disclosure to investors and market stability. In light of this, I urge the Commission to retain the current quarterly reporting standard.
Sincerely,
Thomas C Annunziato

Thomas Duyck — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Duyck Investors need the company's information to make proper investment decisions. 2x per year is not enough.

Thomas Greisamer, MD Retired psychiatrist, stockbroker, AF pilot, rancher, dairyman, economist — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Greisamer, MD I am against less information to the small investor. We are already at such a tremendous disadvantage by the AI directors of the 0.01 cent trades that are making millions. We already are at a disadvantage from the politicians and others who have inside information. Please don't deny it! So at least give us a modicum of courtesy and stop trying to cut us off from additional information that would help us make rational investment decisions. Thank you!

Thomas K Freiman — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas K Freiman I believe recieving quarterly financial reports from publicly-traded companies is essential. Allowing companies to opt out of this requirement and report on a 6-month basis would limit price discovery and decrease the efficiency of the markets. It creates a non-uniform reporting structure (some reporting on a quarterly basis, some on a 6-month basis) making comparisons more difficult. After investing for decades in both U.S. and International markets, I find the quarterly reporting in U.S. markets preferable. This proposed change is moving in the wrong direction.

Thomas L Earnshaw CFO — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas L Earnshaw Investors (owners) in publicly traded

companies use financial data released to the public to make informed decisions. Reducing the amount of data required to be released limits visibility to make informed decisions. Difficult to understand how less transparency would be in alignment with the core components of the SEC's mission: Protect Investors; Maintain Fair, Orderly and Efficient Markets; Facilitate Capital Formation.

Thomas lansing — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas lansing Quarterly must stay. Fuck the postage. Limit the time to steal, lie and cheat. It's the least we can do.

Thomas Malley — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Malley I support quarterly reporting. Semi-annual reporting is inadequate and is not in the investing public's interest. This is common sense.

Thomas Maran share holder — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Maran I do not see how this change could benefit shareholders. Looks like it only saves money for those reporting

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Thomas Martin The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Martin Quarterly reporting is essential for investors like me to be able to make better decisions on stock purchases. The little money that I've been able to save is all I have for retirement and I rely on these reports for my own investment research and the advice of the Mötley fool Community. Less regulation will lead to greed. Dr. M

Thomas Monicken The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Monicken I am strongly opposed to PUBLICLY HELD COMPANIES, only having to report twice a year. I think it should stay as once per quarter, or possibly be increased.

Thomas Potter Retired investing in the market, real estate and among other things. . , — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Potter This is far from being transparent as an investor in a company that you have ownership in. With the AI world today these reports should be made easier instead of harder. I would like them to at least be quarterly or more these days not less.

Thomas Rush Makepeace — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Rush Makepeace Do not reduce the number of company reports from four a year.

Thomas Schmitt The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Schmitt More transparency is needed, Never less!

Thomas Smith — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas Smith Investing is, at its core, ownership. As an individual investor, I believe regular, transparent communication from the businesses I part-own is essential. Reducing the required reporting frequency from four times a year to just two weakens the vital connection between companies and their owners. Businesses operate continuously—launching products, winning customers, and executing strategies. Halving the number of official updates to just twice a year will not solve short-termism; it will simply leave everyday owners less informed. Less transparency doesn't eliminate uncertainty, it increases it, leading to larger surprises, sharper reactions, and heightened market volatility. I strongly urge the Commission to maintain the current quarterly reporting framework.

Thomas W Burnett none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Thomas W Burnett I am not in favor of Corporate reductions of financial reporting from 4 to 2 time per year.

Tim Cook — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tim Cook Investors require more reports than the proposed twice per year. Quarterly reporting for my investments has proven to be very useful and needed to diligintly manage my investments.

Tim D Garber Small business owner — Jun 24, 2026
Subject: File No. S7-26-18 From: Tim D Garber As an investor I believe quarterly reports are important to keep companies honest and investors properly informed. Reducing the number of yearly reports allows failing companies to shield that fact from investors. Furthermore, it erodes trust investors have in those same companies. I believe this is bad for retirement investments, as long term growth will be impacted.

Tim Lovell — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tim Lovell I am writing as a member of The Motley Fool Community to express my strong opposition to the proposal that would allow public companies to reduce their reporting frequency from quarterly to semiannually. Investing is fundamentally about ownership, and as owners, individual investors deserve regular and transparent communication. Reducing official updates to just twice a year weakens the connection between companies and their shareholders, increases market uncertainty, and likely leads to greater volatility when information is finally released. In an era of advanced data tools and AI, the argument that quarterly reporting is too burdensome or costly is increasingly outdated. More information, not less, creates better-informed owners and more stable markets. I urge you to maintain the existing requirement for four reports per

year to preserve the transparency that is vital to investor confidence.

Tim Ogle — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tim Ogle I don't see why we should allow less visibility into the performance of companies that we (many private investors) actually invest in. We should be seeking greater transparency, not less. The company accounts and reporting will be completed on a monthly basis anyway. Quarterly insights shouldn't be something to hide from, rather something that companies should be embracing.

Timothy Shaffer The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Timothy Shaffer At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Timothy Stastny — Jun 24, 2026
Subject: File No. S7-2026-15 From: Timothy Stastny The proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! At its heart, investing is ownership. As an owner in a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and those of us who are the owners. Some argue that fewer reports would reduce costs. Not likely! Businesses already collect the required information internally on a monthly basis for senior management and boards. The use of AI, which is on the increase in businesses, will only make that data collection quicker and cheaper. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Additional, most companies have internal KPIs that are used to measure business performance monthly and quarterly. The result of these KPIs is senior staff are currently managing the business quarter to quarter. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Vote no on the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Owners and investors deserve getting timely (i.e., quarterly) business reports.

Tobias Young Editor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tobias Young I strongly urge you to require quarterly rather than semi-annual reporting for publicly-traded companies. We deserve to know how the companies we are investing our hard-earned money in are doing, and twice-a-year just isn't enough information. It will lead to greater volatility in the stock market and more pressure and leverage for insider

information abuses.

Tom Parker Systems Architect — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tom Parker My name is Tom Parker. I am a retail investor and I believe this rule change will be detrimental to people like me. In this age of fast information, quarterly reports are already infrequent enough. Cutting the requirement in half is an attack on everyone who relies on these reports to keep informed. It favors insiders. This rule must not be implemented.

Tom Simmons — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tom Simmons Please continue to require quarterly reporting for publicly traded companies. As stockholders and therefore company owners, quarterly reporting should be the minimum requirement for public reporting. Thank-you for your attention.

Tony Dangelo None: American Born Citzen — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tony Dangelo With today's advances in technology enable, Daily financial reporting (like the stock market and at no to little extra cost) It should be the requirement for all businesses, corporations, companies and public financially connected individuals, that is if they are truly honest and law abiding. It will even help keep companies on track to making profits.

Tracy Barber — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tracy Barber I am writing in opposition to the proposal now on the table that would allow companies to elect to reduce the number of public company reports from four times a year to just two. This is a mistake. Reducing reporting from four times a year to two decreases the information shareholders have about a company's performance. At the heart, investing is ownership, and as an investor, it is deeply troubling to think that I would have LESS information on the companies whose shares I own. The idea that this would reduce costs is patently absurd. We live in a digital age where information can be shared nearly instantly and without cost. In a time when there has been a clear, public outcry for more transparency across all sectors, it feels disingenuous that the SEC would even consider a proposal that would decrease transparency in any capacity. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. The quarterly reporting needs to remain unchanged.

Tracy Galloway None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tracy Galloway It is a dreadful idea to allow for less frequent disclosure. Please do not make that change.

Tracy Simons Public School Support Staff — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tracy Simons I'm a retail investor and I rely on quarterly reports

to make decisions about my retirement savings. Investors like my family rely on quarterly information to make decisions. The longer gaps create an unfair advantage for corporate insiders leaving smaller investors in the dark, Optional reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and honestly, the savings to companies aren't worth the cost to you. It could actually wind up costing regular investors more. Big companies get many other breaks that reporting on how the business is doing shouldn't be one they get to decided when or IF they get to let their investors know what's going on.

Travis Prosser — Jun 24, 2026
Subject: File No. S7-2026-15 From: Travis Prosser Please retain the requirement to report four times per year, so I, as an owner of publicly-traded companies, can remain informed on my investment.

Tron Hardy — Jun 24, 2026
Subject: File No. S7-2026-15 From: Tron Hardy I want to know what’s going on with the businesses I invest in more often than biannually.

TYLER TIMOTHY Retired individual investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: TYLER TIMOTHY Quarterly reports are necessary as they keep information current.

V. Paul Bowers, Jr. Business Owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: V. Paul Bowers, Jr. In this day and age of fraud along financial and governmental mistrust. We are are at a pivotal point that transparency must increase rather than decrease. How many more business might commit fraud if financial reporting was reduced. Keep the reporting levels at the it's current level if you must, but reducing reporting to investors and the American public of how a company conducts their business is a step in the wrong direction. More reporting...Not Less.

Vaibhav Tandon CPA — Jun 24, 2026
Subject: File No. S7-2026-15 From: Vaibhav Tandon I prefer having 4 earnings announcements every year

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Val Ruffo Small Business Owner — Jun 24, 2026
Subject: File No. S7-2026-15 From: Val Ruffo I have been a lifelong individual investor. I learned early on the importance of reading quarterly reports. This was true for companies I was invested in, but more importantly for companies I was considering. Transparency is essential and quarterly reports ensures this. It would be a mistake not to continue to require them.

Victor Schoenek Retired - Engineering & R&D director — Jun 24, 2026
Subject: File No. S7-2026-15 From: Victor Schoenek I whole heatedly disagree with the proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That is a mistake, and should not be implemented. We need more transparency, not less transparency. At the rate that change takes place today (technology, politically, environmentally, etc.), reducing the public reports to just two a year is not helpful.

VIRGIL CORDERO MOTLEY FOOL COMMUNITY — Jun 24, 2026
Subject: File No. S7-2026-15 From: VIRGIL CORDERO I strongly oppose reducing the current reporting requirements for public companies. As an investor I should expect my government to allow me the maximum opportunity to know and understand the companies I am invested in.

Visa Hyvärinen acc. manager — Jun 24, 2026
Subject: File No. S7-2026-15 From: Visa Hyvärinen Hi! It's not a good idea to cut down reporting from four times per year to only two times per year. That would mean less knowledge, more not good investing decisions, losing money for investors, losing money for economy and states / countries and for sure big accounting frauds and other scandals later on.

Viv Bridge Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Viv Bridge Knowledge is power - to make informed decisions based on regular reporting from listed companies. I support 4 reporting periods a year for all listed companies in order to keep investors/shareholders well informed throughout the year.

Vlad Vass — Jun 24, 2026
Subject: File No. S7-2026-15 From: Vlad Vass Definitely against allowing publicity traded companies to submit financial reports only semiannually. This would leave the public less informed about company's performance and lead greater volutility.

W.R. Stewart The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: W.R. Stewart I disagree with reducing reporting from quarterly to semi-annually.

Walt Motley Fool Community. — Jun 24, 2026
Subject: File No. S7-2026-15 From: Walt Hello fellow investors, Throughout our history, our company has stepped forward when important regulatory decisions affect individual investors. It’s time to dust off our bully pulpit and do it again. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

Walter & Joan Stark none — Jun 24, 2026
Subject: File No. S7-2026-15 From: Walter & Joan Stark With AI, better information is available and critical. Quarterly reports are very important. As an investor, I expect and demand more timely financials, at least quarterly.

Walter Aton — Jun 24, 2026
Subject: File No. S7-2026-15 From: Walter Aton We need more transparency from companies we invest in, not less. This proposal does not deserve passage.

Walter Hilles Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: Walter Hilles We need the four times a year reporting to be able to make right decisions . Two times a year is not enough

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Walter Mark Bosteder None — Jun 24, 2026
Subject: File No. S7-2026-15 From: Walter Mark Bosteder Any lessening of information is a mistake. Quarterly works and should not be changed. The tools at the disposal of these corporations and companies makes the task of quarterly reporting a simple process which takes no time.

Wayne Gerlach Retired — Jun 24, 2026
Subject: File No. S7-2026-15 From: Wayne Gerlach I urge you to keep the reporting at 4 time per year.

Wee Tze Chua — Jun 24, 2026
Subject: File No. S7-2026-15 From: Wee Tze Chua Quarterly reporting increases transparency which is pivotal in creating and maintaining trust in companies for all investors. Understand that there is a cost associated with reporting however AI tools has it made significantly easier to the point where cost shouldnt play a factor in the decision. Please do not reduce the annual reports from 4 to 2.

Wendell Willard Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Wendell Willard Please leave the quarterly reporting regulation in place. It’s important information that investors should know.

Westin Huntbach — Jun 24, 2026
Subject: File No. S7-2026-15 From: Westin Huntbach I oppose this proposal. I think extending the interval for mandatory reporting to the SEC will open the door the unethical and illegal actions by

insiders as the public remains in the dark for longer periods of time. I think this proposal would further extend the gap between average Americans and the privileged elite when it comes to participating in the stock market.

Wild Guejito The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: Wild Guejito Do NOT reduce the reporting requirements. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. There has been in my lifetime several companies, GE one of them, with hinky accounting to SEC where I have lost money having to sell the stock and taking a loss. I had that stock for many years. At that time I was working and did not have time to keep researching accounting filing. GE broke apart to several different companies diluting the stock. I am now retired and have time to keep track of the stock. If this can be done to a huge company so quickly within a year with 4 quarterly filing imaging how much of a change can happen with semi-yearly filings. I will lose faith in the stock market. In the history of the stock market has it not been aways quarterly filings! I am a dwindling retired middle class and need my retirement savings in my stocks for my nursing home age expenses.

Will Anderson — Jun 24, 2026
Subject: File No. S7-2026-15 From: Will Anderson I oppose the proposal to reduce the number of public company reports from four per year to two. If passed, you will be hiding and evading the behaviors and financial standing of public companies for six months at a time. This harms not only investors/stockholders, but also the general public, who need to understand the health or lack thereof of the national economy and local interests about whether employees will be hired or laid off. The public needs to understand this to plan personal family decisions. The SEC's attempt to make this change runs counter to the public interest and gives more power to companies and less to people. Kill this proposal today.

William A Barber MD FACS Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: William A Barber MD FACS I do not think semi annual reporting is adequate information regarding the health of a company in this fast changing environment

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William Byrus None — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Byrus I am opposed to changing the reporting requirements. Quarterly transparency of the business is important to all investors.

William Downs — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Downs Keep reports quarterly.

William Griffith — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Griffith Trying to send comments on continuation of sec

quarterly reports

WILLIAM HALL — Jun 24, 2026
Subject: File No. S7-2026-15 From: WILLIAM HALL As an individual stockholder, I believe it would be a grave mistake to allow companies to only report semi-annually versus quarterly. As a shareholder, I own part of a company. We should strive for maximum transparency so that all shareholders can make informed decisions.

William Headrick — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Headrick I would like to see companies continue to provide quarterly reports to improve transparency. I believe semiannual reporting would not provide the level of information about my investments I need to make informed decisions.

WILLIAM L NORTON JR Concerned Stock holder — Jun 24, 2026
Subject: File No. S7-2026-15 From: WILLIAM L NORTON JR We need to keep quarterly reports, especially in this age of rampant corporate and government corruption

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William Moody the Motley Fool — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Moody Less reporting is a terrible idea. It will create more volatility and less accountability due to the lost transparency of activities inside a company. Two financial reports a year is NOT ENOUGH.

William S Grider — Jun 24, 2026
Subject: File No. S7-2026-15 From: William S Grider Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. I'd just know far less about how it was doing. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet I would receive only half as many official updates about the businesses I own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

William S. The Motley Fool Community — Jun 24, 2026
Subject: File No. S7-2026-15 From: William S. Investors need more, and more verifiable, information not less! Reducing reporting only allows management more time to cover tracks of illicit or inappropriate actions. Better to maintain quarterly reporting requirements and add semiannual SEC audits/ inspections!

William Vespa — Jun 24, 2026

Subject: File No. S7-2026-15 From: William Vespa As investors, we are owners in the company and deserve to be informed about "our" company's status on a regular basis. There is a reason the quarter was initially chosen as an acceptable frequency of communication to the investors. Reducing to semi annual reporting would reduce transparency under the guise of reducing costs. Aren't the investors indirectly paying those costs through the stock valuation? It is a cost of doing business and accepting money from outside investors. When you hear investors complain about getting too much information or getting reports too frequently and the cost of those reports being too much, then maybe I would understand considering reducing the number of reports. Until then, leave the reporting frequency at quarterly reports.

William Wellerritter — Jun 24, 2026
Subject: File No. S7-2026-15 From: William Wellerritter Against the change. We seem to be at a time when deception and corruption are either more evident or increasing and to reduce accountability would not be appropriate or make sense. If anything, additional reporting and verification or audits should be increased!

Yuri Federigi TPM, Meta Platforms — Jun 24, 2026
Subject: File No. S7-2026-15 From: Yuri Federigi I'm against this change because I don't believe that the claimed cost reduction is relevant to the dynamics of the business in any way shape or form, and I think that if a company wants to call itself "a public company" investors must be informed on how it's doing more often not less often. Semestral reports will not make anyone more patient, they will just make everyone less informed!

Zachary kimball Retail Investor — Jun 24, 2026
Subject: File No. S7-2026-15 From: Zachary kimball Quarterly filings and reporting should stay. Information transparency is necessary for timely price discovery

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Zachary Tedder — Jun 24, 2026
Subject: File No. S7-2026-15 From: Zachary Tedder Preserve the 10-Q

Amala Redd — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amala Redd Affiliation: Jun. 23, 2026 He reporting a Trump fearing idiots

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B. Berry — Jun 23, 2026
Subject: File No. S7-2026-15 From: B. Berry Keep transparency for investors. Share holders need to know what companies financial picture looks like throughout the year. Decreasing reporting to biannual is a disservice.

Barbara Feltner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Feltner Affiliation: Jun. 23, 2026 No. ABSOLUTELY NOT. BARBARA FELTNER

Capt Gary L Holman ALPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Capt Gary L Holman This is dumbest idea, allowing corporations to run rampant all over our society is ridiculous. Stock owners should have more oversight. The public oversight is already massively reduced due to “institutional investors”

Charles M Wishart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles M Wishart There is no good reason to return to 1955 period of false info and lies. There is also no harm to anyone to keep the quarterly report signs by the CEO. Please keep the law so we can keep the country moving ahead.

Christian Renaud — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christian Renaud The proposal to allow companies to reduce the number of public-company reports from four times a year to just two would be a mistake. Investing is ownership. When you own a piece of a business, you deserve regular, frequent, transparent communication from that business.

Corey Hanley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Corey Hanley Affiliation: Jun. 23, 2026 I see quarterly reporting as a critical balance between visibility and operational efficiency. It provides investors with a consistent, structured view of risk trends, leadership effectiveness, and progress in the business without overwhelming the business with constant reporting overhead. When done well, it drives accountability, supports informed decision-making, and ensures alignment between company leadership and investors. That said, it's important that quarterly reports focus on meaningful, actionable metrics rather than just volume, so they remain relevant and impactful.
Corey Hanley
Information Security Engineer
Why this matters to me:
In my role, I rely on accurate and timely reporting to track vulnerabilities, monitor threat trends, and communicate risk to stakeholders. Why should we expect any less out of the companies we invest our hard earned dollars in?
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CRPC® Jeff Martinez — Jun 23, 2026
Subject: Comments on Proposed Rule on Semiannual Reporting From: CRPC® Jeff Martinez Affiliation: Jun. 23, 2026 I submitted for "Comments on Proposed Rule on Semiannual Reporting"

Did you get my comment? I don't see it posted yet?

Jeff Martinez, CRPC®

Financial Advisor

Chartered Retirement Planning CounselorSM

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Office-213-250-1404

Office-213-537-8971
Cell-213-250-1400

Medicare Planning-213-855-3613
TreveriCapital.com

jeff@trevericapital.com

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Daniel Cayea — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daniel Cayea Affiliation: Jun. 23, 2026 D. Patrick Cayea; IT Director. Between Mother Teresa and Adolf Hitler there are all kinds of people. The rules and additional scrutiny keep people who might have a hard time coloring inside the lines when it comes to the finances, from coloring outside them. Besides this is the United States of America not the Klingon Empire; we should aspiring to maximizing transparency & accountability, not providing opportunities for the lesser angels amongst us to run amok.

Jeri Glynn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeri Glynn Affiliation: Jun. 23, 2026 No thank you. Quarterly reporting is important. Companies need to retain the resources to allow them to maintain quarterly reporting. You'd think they would want to review their reports to catch any misappropriation of funds! I worked for a University where a quarterly report revealed that a member of the staff was embezzling funds. The funds were long gone and I'm sure we would have lost significantly more had we waited an extra two months to report. Daily transactions are recorded, monthly reconciliation is standard for each department and quarterly reporting isn't a huge lift but gives a snapshot of the whole organization that is vital.
Jeri Glynn, Director of Ticketing Services(Ret.)

Sent from my iPhone

Juanita Hickman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Juanita Hickman Affiliation: Jun. 23, 2026 Quarterly, actually increase to monthly. Old enough to remember the 1 st time around. Stop pacifying the crooks who destroy and deplete the coffers and walk away, leaving everyone delay to rebuild and restore with less and less

Juanita Hickman

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Judy Burke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Burke Affiliation: Jun. 23, 2026 We must continue to receive quarterly reporting. We need more visibility, not less!
Judy Burke, retired - and watching my money! Albany, Ohio

Leslie L Baker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leslie L Baker Affiliation: Jun. 23, 2026 Make sure that companies have to report every quarter. It's what they should do and should keep doing.
Leslie Gray Baker
Beckley WV

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Lisa W. Carr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa W. Carr Affiliation: Jun. 23, 2026 I'm horrified that the SEC would even consider suspending quarterly reports! How dare you consider put our investments and savings at risk like that? Some of us are nearing retirement and the potential losses that companies could hand us, with no warning, would be catastrophic. Don't do it!

Lisa Carr

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LISW Holly Hutyera — Jun 23, 2026
Subject: S7-2026-15 Comment From: LISW Holly Hutyera Affiliation: Jun. 23, 2026 Since my father's death, I have been monitoring the resources he left for my mother's life without him. They worked hard to build what she now has. They chose specific investments carefully. Being able to see quarterly changes in these holdings is essential in knowing that she will continue to have this

financial security in the final years of her life. Please keep the updates quarterly.

Respectfully,

Holly Hutyera
4157 Hastings-Newville Rd.
Lucas, OH 44843
(315) 552-4309
hutyera@me.com

Marion O Weaver — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marion O Weaver Affiliation: Jun. 23, 2026 Please keep the reporting quarterly so I can keep track of my stock. My teaching pension doesn't supply enough money. I don't want to lose stock monies due to CEO shenanigans. Marion Weaver, retired high school teacher.

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MS, LMT Denise M Logsdon — Jun 23, 2026
Subject: S7-2026-15 Comments From: MS, LMT Denise M Logsdon Affiliation: Jun. 23, 2026 6 months dark is too long. Well-run aboveboard companies find transparency appropriate every 3 months. Bad actors can do much damage to a publicly traded company in 6 months. Please let me have the information to protect my investments

Sent from my iPhone

Nikki Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nikki Smith Affiliation: Jun. 23, 2026 I work for a business school. Understanding the check pints at quarters of the year makes much more sense for shareholders, the company, and its employees! It gives a company time to course correct if they need to, and strategize more mindfully.

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Norma Maya — Jun 23, 2026
Subject: S7-2026-15 Comments From: Norma Maya Affiliation: Jun. 23, 2026 Do not leave the American people in the dark! It's unconstitutional!

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Norma Maya [CONFIDENTIALITY AND PRIVACY NOTICE] Information transmitted by this email is proprietary to Medtronic and is intended for use only by the individual or entity to which it is addressed, and may contain information that is private, privileged, confidential or exempt from disclosure under applicable law. If you are not the intended recipient or it appears that this mail has been forwarded to you without proper authority, you are notified that any use or dissemination of this information in any manner is strictly prohibited. In such cases, please delete this mail from your records. To view this notice in other languages you can either select the following link or manually copy and paste the link into the address bar of a web browser: http://emaildisclaimer.medtronic.com

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PhD,MD Frederick J Kogan — Jun 23, 2026
Subject: S7-2026-15 Comments From: PhD,MD Frederick J Kogan Affiliation: Jun. 23, 2026 This is absolutely insane to allow a company not to report earnings or losses for 6 months. This will only foster abuse of the system and leave investors holding all the debt if a the board of the company decides to either take profits and run or sell leaving shareholders holding the bag. Do you want 1929 all over again.
Keep reports QUARTERLY!!!!

Sent from my phone. Sorry about all the typos.

Rachel Naugle — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Rachel Naugle Affiliation: Jun. 23, 2026 My name is Rachel Naugle and I work as a Sr. Content Strategy Specialist in Maryland. In the interest of continued investor confidence, the SEC must keep quarterly reporting. More frequent reporting holds firms accountable and fosters transparency with investors. Less frequent reporting concentrates information in a few hands, leaving investors at a marked disadvantage, and creates a sense that companies are holding back relevant information, engendering distrust where the opposite is necessary for strong investor confidence and healthy financial systems. Instituting twice yearly reporting, especially as a pull-back from more frequent reporting, leaves room for conspiracy thinking. There will be many to question the “why” of this action and ascribe nefarious intent. The default weighting should always be toward more transparency, not less. The most important tool for confident and sound financial decision-making: current data that is not stale.

Rachel L. Naugle
Sr. Content Strategy Specialist
Steampunk

Robert D Sixto — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert D Sixto Affiliation: Jun. 23, 2026 Keep quarterly updates. It’s a disgusting, corrupt decision to do it every 6 months, especially with income inequality as high as it is. Rich insiders will know how to trade and average Americans will get hurt. The people will only tolerate so much. Eventually, there will be consequences for the rich. Please don't add to

the economic chaos.

Regards,
Robert Sixto
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Scott (BWCONV-United States) Derouin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scott (BWCONV-United States) Derouin Affiliation: Jun. 23, 2026 Keep the requirements for quarterly reporting for public companies. SEC - DO YOUR JOB!

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Steven Koobatian Motley Fool Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Koobatian I want company/business reporting with updates at least four times per year.

Yvette (CAI - Atlanta) Liu — Jun 23, 2026
Subject: S7-2026-15 Comment From: Yvette (CAI - Atlanta) Liu Affiliation: Jun. 23, 2026 We need the quarterly report show up the same way as they are right now please.

Yvette Liu
Cox Automotive

12458sse — Jun 23, 2026
Subject: S7-2026-15 Comment From: 12458sse Affiliation: Jun. 23, 2026 Name: Alex Tan
Job title: Retail Investor

Comment:

I strongly support keeping quarterly reporting.

As a retail investor, I depend on regular, timely financial disclosures to make informed decisions. Quarterly reports help level the playing field between ordinary investors and large institutions with more resources, better access, and more sophisticated research teams.

Moving away from quarterly reporting would reduce transparency, widen information gaps, and make it harder for individual investors to understand how companies are performing throughout the

year. Public companies benefit from access to public capital, and in return they should provide investors with frequent, standardized updates.

Quarterly reporting is not perfect, but the answer is better disclosure, not less disclosure. The SEC should keep quarterly reporting in place to protect market transparency, investor confidence, and fair access to information.

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131 Holding ApS Software Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: 131 Holding ApS I don't trade stocks based off earnings, I trade stocks based off OHLVC data and usually prior to and after earnings, I will not trade a company because it can be volatile on either direction. I believe this proposal is a mistake and cannot think of a single time when less information has been more useful to anyone. If this is a way to cut expenses for companies, I have to say that it has come at a very bad time. The whole world wonders when the AI bubble will burst and and conveniently reducing earnings reports to semiannual, will only make that prediction harder, give more power to inside traders and blow up more accounts when earnings eventually come out. I believe it is a mistake, but that's my opinion. I don't trade based off earnings

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17547holmes — Jun 23, 2026
Subject: S7-2026-15 From: 17547holmes Affiliation: Jun. 23, 2026 The SEC already tries to keep regular citizens out of the loop. This quarterly report is how we keep track of important financial information that directly affects our future. Please don't compromise our financial future.

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24 Jamessch — Jun 23, 2026
Subject: S7-2026-15 Comments From: 24 Jamessch Affiliation: Jun. 23, 2026 Carlos J Hamilton, manufacturing associate. It matters because there are a lot of beginning investors like me who needs to see quarterly results to make informed decisions about our money.

Get Outlook for iOS

4Dreality — Jun 23, 2026
Subject: S7-2026-15 Comment From: 4Dreality Affiliation: Jun. 23, 2026 If you truly believe in capitalism, you support informed participants (buyers & sellers). If you don’t believe in capitalism, you support secrecy, limiting information and this anti-capitalistic elimination of quarterly reporting. Stand up for open and informed markets and kill this anti-capitalist idea.

5Barker — Jun 23, 2026
Subject: N/A From: 5Barker Affiliation: Jun. 23, 2026 1/4 reported is needed and needs to stay the same
Michele Smith Barker

72859396 — Jun 23, 2026
Subject: S7-2026-15 Comment From: 72859396 Affiliation: Jun. 23, 2026 quit letting these corrupt people ruin our country.

A . Stoveken — Jun 23, 2026
Subject: File No. S7-2026-15 From: A . Stoveken Quarterly reporting is integral to investor understanding of company performance. We need more information and transparency from publicly traded entities, not less!!! KEEP QUARTERLY REPORTING REQUIREMENTS!

A Hintz Retired Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: A Hintz I am retired and rely on my investments. Why on earth would you consider lowering the accountability of CEO's and not have them sign off quarterly? This makes no sense and I implore you to keep the sign offs quarterly and keep the CEOs accountable!

A Lopuszanski — Jun 23, 2026
Subject: S7-2026-15 Comment From: A Lopuszanski Affiliation: Jun. 23, 2026 Keep it quartely

Yahoo Mail: Search, Organize, Conquer

A P — Jun 23, 2026
Subject: S7-2026-15 Comments From: A P Affiliation: Jun. 23, 2026 Shame on the SEC for even suggesting that CEO's be off the hook from taking accountability for their companies financial stability. Many of the very large companies have so much financial power that they are tied to many assets & economies & communities - that to start the "we trust you" game again- just can't be done. Behind big faceless companies are millions of people's lives. CEO's have to take responsibility for their companies financial stability.

A ROBERTS — Jun 23, 2026
Subject: S7-2026-15 Comment From: A ROBERTS Affiliation: Jun. 23, 2026 Quarterly reporting helps keep things honest. As a small business owner in Kentucky I have to abide by the simple principle of quarterly reporting. If big business can manipulate the market then what chance do small business owners have?

E.A. Roberts

A Thomas — Jun 23, 2026
Subject: S7-2026-15 Comment From: A Thomas Affiliation: Jun. 23, 2026 As an investor, I feel that quarterly reporting is essential in keeping companies honest and transparent in their reporting! Six

month is a long time to keep investors in the dark and quarterly reporting allows investors to feel more confident and not fearful that another Enron will happen and destroy their investments! Quarterly reporting gives more confidence and accountability! Please keep quarterly reporting as it is and give investors the confidence they need, knowing there will be no “ major surprises “ with our money! Thank you, Anne Thomas, retired business owner, Dakota Systems

Sent from my iPhone

A* L — Jun 23, 2026
Subject: S7-2026-15 From: A* L Affiliation: Jun. 23, 2026 Responsibility and accountability for people in power, who consider profit over and above anything else, NEED to be in place.

Anne Lilleberg, Caring citizen. CA

Get Outlook for Android

A,J, Nuccitelli V.P. Investment Officer , Wells Fargo — Jun 23, 2026
Subject: File No. S7-2026-15 From: A,J, Nuccitelli I would like very strongly that companies disclose results on a Quartey basis, twice a year is not sufficient information.

A. BARROW N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: A. BARROW This illicit (criminal) ADMINISTRATION seeks to remove ALL transparency from every action it proposes or takes. Removal of that transparency in the realm of the stock market, investments, corporations, and ownership moves and changes will create HAVOC in the markets and with investors leaving investors unaware of potentially critical and even illegal moves made by this ADMINISTRATION or corporate boards seeking to avoid regulations and crucial corporate moves that would affect investing. WE, the People and investors, will be left with NO ONE to protect US if this proposal passes!

A. C. Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: A. C. Jones Affiliation: Jun. 23, 2026 Why do this now? I, for one, will cut back on unnecessary investments. Everywhere we go, we are getting less value for our money. Now here goes the stock market. Same risk but with less transparency? You know it’s wrong.

A. Hughes — Jun 23, 2026
Subject: S7-2026-15 Comment From: A. Hughes Affiliation: Jun. 23, 2026 No. We saw what less reporting did to us at the turn of this century. Watch out!

Bubble Bubble, toil and TROUBLE.

Preserve accountability - Protect those who are harmed by the rich!!

A. To Z. Financial Consulting & Wealth Management — Jun 23, 2026
Subject: File No. S7-2026-15 From: A. To Z. Financial Consulting & Wealth Management We need more disclosures rather than fewer. Transparency is very necessary!

A.E. Goldin — Jun 23, 2026
Subject: File No. S7-2026-15 From: A.E. Goldin Please retain the quarterly reporting by corporations. We need to retain this degree of transparency to allow individual investors, such as myself and millions more in our country who depend on our investments to live and to help educate our children and grandchildren, to understand what the corporations are doing and their financial health. Reducing reporting increases the risk of investment. There is always a degree of risk, but this would compound it. Quarterly reporting reduces the likelihood of an organization, should it be so inclined, to hide or simply avoid reporting negative results.

Aaleah Godfriaux None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaleah Godfriaux Transparency is key when it comes to proper reporting, and lessening the instances in which companies are required to report directly affects this vital aspect to maintain investor confidence. Investing is volatile enough without the additional anxiety of too many surprises due to reduced reporting and the way it can lessen informed decisions by investors. With that being said, I OPPOSE reduced reporting on the part of public companies.

Aaron — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aaron Affiliation: Jun. 23, 2026 We need more transparency, not less

Aaron Long

Aaron Austin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaron Austin As a investor and company owner, I would rather have more information from the companies I invest in, not less. I understand companies need freedoms to take their business in the direction they think they need to go, but as an investor and owner in those companies, I need to have information to see if that is the direction I want my money to go. At only twice a year, this would make the markets even more speculative than they inherently are and a worse investment platform for investors to build wealth strategically. I am in strong opposition of semiannual reporting. Any cost associated with creating required quarterly reports is simply the cost of doing business for a company being public and gaining the advantage of more

visibility to potential investors and the large amount of investment capital that brings.

Aaron Butler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaron Butler i don't want to see public filings go down to twice a year. That would be too long to find out if a company was doing poorly.

Aaron Higgins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aaron Higgins Affiliation: Jun. 23, 2026 Light is the ultimate sterilizer. Leave it alone. They don't need to hide what's going on at a company from stock holders and potential stock holders. 12 times a year would be better. This will only make insider trading easier. Just politicians and insiders will benefit. Ask Nancy pelosi then do the opposite.

Aaron Keller Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaron Keller Public company reports are essential to investors to make informed decisions about the companies we support. Fewer reports will decrease transparency, and increase uncertainty and volatility. A public business has a duty to provide timely information to those that support them through buying their stock. And 6 months is NOT timely,

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Aaron m — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aaron m Affiliation: Jun. 23, 2026 Make it monthly now. No reason it can't be and will reveal patterns so stockholders can dismiss the CEO.

Aaron Mainz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Mainz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need more transparency not less. I would argue a monthly reporting would make more sense. If there's nothing to hide there should be 0 reasons to report more frequently.

Aaron Paul — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaron Paul This is a mistake that decreases transparency and harms investors. Anyone who votes yes for this will lose my vote.

Aaron Reithel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aaron Reithel I disagree with the proposal to eliminate the requirement of quarterly reporting as this will lead to a lack or accountability and reduce the ability of reviewing Financials on a quarter by quarter basis. This proposal would be a disservice to both shareholders and the general public.

Aaron Slack — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aaron Slack Affiliation: Jun. 23, 2026 To Whom It Concerns at the U.S. Securities and Exchange Commission (SEC),

My name is Aaron Slack, a micro business owner and semi-active stock investor born and raised in New York.

I'm writing in regard to proposal S7-2026-15 to lower the financial reporting frequency requirement for publicly traded companies.

As an investor, business owner, and citizen, this proposal deeply concerns what little sense of trust and security I have left in the U.S. stock exchange.

Decreasing financial reporting requirements opens the door to more concealment, corruption, stock manipulation, and insider trading, all while robbing the public and investors of transparency and essential data for investment management.

I see no value in this proposal, besides allowing America's rampant insider trading problem more cover to abuse the stock exchange for personal gain at the cost of public and private investors without meaningful oversight or enforcement.

Now more than ever, publicly traded businesses need more accountability, more transparency, and, if anything, more detailed and frequent reporting requirements to keep investors, watchdogs, and the public informed about how these funds are being spent, and whether the businesses receiving them are a secure and law-abiding vehicle for investment.

When so many Americans have retirement plans, personal savings, and other nest eggs tied directly to the stock market, we all deserve visibility into the businesses enjoying the benefits of such wide scale funding.

I'm sure international investors share similar concerns, placing our national economy at risk of damaged reputation and decreased foreign investment, hampering an already dysfunctional economic system.

If the SEC has any interest in protecting the public interest from this open invitation for fraud, it will reject this proposal and maintain quarterly reporting requirements for all publicly traded entities.

The world is watching.

Aaron Trobaugh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aaron Trobaugh Affiliation: Jun. 23, 2026 Melisa Mallwitz, Assistant Store Manager. Quarterly reporting is important to me because I can keep better track of the companies I'm invested in and can make better investing choices. Transparency is important.

Sent from my iPhone

Abby M — Jun 23, 2026
Subject: S7-2026-15 Comment From: Abby M Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission,

I am writing to formally express my strong opposition to any proposals that would eliminate or reduce the frequency of quarterly financial reporting (Form 10-Q) for public companies.
As an investor, I rely heavily on the consistent, timely, and verified financial data provided in quarterly reports to make informed investment decisions. Moving from a quarterly schedule to a semi-annual or annual schedule would severely harm market transparency and investor protection in several key ways:

Information Asymmetry: Less frequent reporting creates a data void. This gap gives corporate insiders and institutional investors unfair advantages over retail investors.

Increased Market Volatility: Waiting six months for financial updates will lead to massive, unpredictable stock price swings when data is finally released.

Delayed Accountability: Quarterly reports force corporate management to remain disciplined. Semi-annual reporting would allow poor operational tracks or financial deterioration to go unnoticed for too long.

Reduced Market Confidence: Transparency is the backbone of the U.S. capital markets. Lowering reporting standards will erode public trust and discourage retail participation.

While I understand the argument that quarterly reporting can encourage short-term corporate thinking, eliminating the reports is the wrong solution. The solution is not to give investors less information, but to encourage better long-term strategic execution by management.

Reliable, frequent public disclosure is vital for maintaining a fair and efficient market. I urge the Commission to maintain the current quarterly reporting framework to protect regular investors and ensure market integrity.

Sincerely,

Abby Makings

Abe Bushansky None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Abe Bushansky Bad idea to reduce quarterly reports from 4 times per year to two. As a fundamental investor this lack or reduced information will make me less informed on the companies that I have ownership. Thank you for your consideration. Respectfully Abe Bushansky

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Abe Lincoln — Jun 23, 2026
Subject: S7-2026-15 Comment From: Abe Lincoln Affiliation: Jun. 23, 2026 The quarterly report

needs to stay so there’s oversight on how the company is handling business to ensure no internal funny business! Thank you.
Sincerely
Kent Osborne

Abigail McEnroe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Abigail McEnroe Affiliation: Jun. 23, 2026 Keep doing quarterly reporting. Open books make for for all to see.

Sent from my iPad

Abraham Hedaya — Jun 23, 2026
Subject: File No. S7-2026-15 From: Abraham Hedaya please keep the quarterly reports

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Absalom Valenzuela Jr NALC National Association of Letter Carriers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Absalom Valenzuela Jr I vehemently oppose requiring only two "reports" annually. I remain in favor of keeping them quarterly. Less communication leads to less informed investors. Especially during these turbulent times.

Absolutely Not ok. Quarters — Jun 23, 2026
Subject: File No. S7-2026-15 From: Absolutely Not ok. Quarters Quarters

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Ace Yurth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ace Yurth Affiliation: Jun. 23, 2026 Please don't remove this protection requirement. I remember Enron, the S&L fraud and the bank failures of 2008-9. And who gets the bill? The taxpayers! Who came up with this lousy idea? Let me guess? The CEOs so that can shirk personal responsibility for their actions

Ace Yurth
1436 Dandelion Way
Petaluma, CA 9495

Just breathe....

Acqua Richards — Jun 23, 2026
Subject: S7-2026-15 Comments From: Acqua Richards Affiliation: Jun. 23, 2026 This sets up a disastrous outcome for people making decisions about how to best invest for retirement. PLUS, it

just gives insider with NO INTEGRITY a New Way to cheat!!!! Laziness - never wins out. 3 years from retirement as a SME for a major telecommunications company AND I SAY NO TO THIS CHANGE!!!!

Thanks
Lead With Kindness AND Integrity

Activist Crone — Jun 23, 2026
Subject: S7-2026-15 Comment From: Activist Crone Affiliation: Jun. 23, 2026 My name is Jean Taylor, a registered Independent voter in E Washington.
Quarterly reporting must not be enacted; it provides yet another loophole for corporations to skirt accountability & public scrutiny.
You work for We, the People, not unregulated corporations. Time you start working like it.

Adam — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adam Affiliation: Jun. 23, 2026 To whom this email concerns:

Transparency is critical to allow for equal opportunity for all investors. Without it, the already rich profit even further, leading to greater wealth inequality and a weaker overall economy. This is why regular reporting on a quarterly basis is needed for a fair and functional stock market. Please retain the status quo on this issue.

Adam Bosworth
Engineer

Adam Chapel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adam Chapel Affiliation: Jun. 23, 2026 Keep reporting at quarterly intervals to keep corporations honest.
Adam Chapel
Self employed contractor.

Adam Cohen retired investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adam Cohen this is a terrible idea. The “savings” gained from the “efficiency“ of less frequent financial reporting is insignificant compared to the importance and value of communications and reporting to shareholders. As an investor and owner of many publicly traded companies, Quarterly is the minimum level of reporting that I want from my portfolio companies More transparency, not less

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Adam Freilich — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adam Freilich Affiliation: Jun. 23, 2026 Please do not chamge

the quarterly earning report to semiannaul earming report. I would like to have the most recent information (quarterly) to help guide my investing choices.

Yahoo Mail: Search, Organize, Conquer

Adam Jack Arthur — Jun 23, 2026
Subject: S7-2026-15 Comments From: Adam Jack Arthur Affiliation: Jun. 23, 2026 all investor, I need timely reporting on how companies are doing. Please keep quarterly reporting.

Adam Arthur

Adam Martin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Adam Martin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You cant be seriously thinking this is a good idea... unless your thought is manipulation of market's and insider trading is a good thing. Dont be mentally handicapped. Use your brain, this isnt a good thing.

Adam O — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adam O I do not agree with allowing companies to elect to reduce the number of public-company reports from four times a year to two. I personally use the quarterly reports to make retirement investment decisions. Reducing the number of reports to only twice a year would make it increasingly difficult to make informed decisions and stay informed regarding the health and well being of companies that I have or plan to invest in. As a stock holder in a company, I believe more frequently supplied information is appropriate. Moving in a direction where less frequently supplied information would not be agreeable to me.

Adam Olzick The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adam Olzick This ruling for reporting only twice a year would be a mistake. Companies need to be help more accountable, not less, especially as the accumulate so much more power and wealth. I strongly oppose this decision and it would give significantly reduce the amount of control to the investors and shareholders. Please do not go through with this ruling.

Adam Patchett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Adam Patchett Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is hard for me to imagine that the fundamental instrument for transparency in our market could cease to become a requirement. Especially being allowed by the SEC as the most important governor of the market. Please, for all investors, especially the growing group of small retail investors, DO NOT pass this proposal.

Signed,
A severely concerned active investor

Adam rod — Jun 23, 2026
Subject: Quarterly reporting comments From: Adam rod Affiliation: Jun. 23, 2026 Hello, my name is Adam Rodriguez. I am a 28yr old computer technician for Del Valle ISD, a low income school district in the outskirts of Austin, TX. I want reporting to remain quarterly. The reason I bought stocks in the market was because the company I worked for years ago would not give me a raise despite my improvement and efficiency. It wasn't until I became a shareholder in the company that I was able to access financial reports from the company as a whole, not just my division, to argue for a raise. It's important to every day young Americans to keep quarterly reporting to prevent corporations from taking advantage of young Americans.
My ability to access those reports in a quarterly fashion is what kept the roof over my head, when I was finally given a raise that helped me meet my financial needs.
Don't let quarterly reporting switch to 6mo. Please.

Adam R.

Adam Russin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adam Russin Less information is not helpful in making investment decisions. This is a risk to the greatest, most dynamic capitalistic market in the world. Please don't do this!

Adam Segal — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adam Segal Affiliation: Jun. 23, 2026 I don’t think this is good for the Average American person. What’s wrong with being transparent? At the end of the day a small minority will benefit, the rest of us will suffer. I firmly believe that it’s a terrible idea and should not be signed into law.

Sent from my iPhone

Adam willmouth — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Adam willmouth Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I belive corporations playing the long game should not be penalized for not performing short term. If you can solve that short term thinking and mindset I would support blocking 6 month blackouts. Otherwise just extend to bi annual. I'm fine with that. We know who is defrauding sand yet nothing is fine about it. Look at the banks.

Addie Moore — Jun 23, 2026

Subject: S7-2026-15 Comment From: Addie Moore Affiliation: Jun. 23, 2026 Keep quarterly reports. We need more than transparency, not less!!! Addie Moore, retired no Senior citizen

Sent from AT&T Yahoo Mail on Android

Adele Perriello — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adele Perriello Please keep the stock reports quarterly instead of changing it to twice a year. We need to be informed about the company more, not less.

Adele Vandenburgh — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adele Vandenburgh Affiliation: Jun. 23, 2026 We NEED quarterly reporting to protect us (We the People) from corrupt corporations, lawyers, politicians!! Do your job!

Aditya pawar Senior engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aditya pawar In this market already heavily favoring the big players. This would only continue to hurt the individual investor and take away any remaining trust that is left. For people with no insider connections, and who are still taking part in this ownership system of a company. This is not fair at all.

Adnan Cinisi IEEE Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adnan Cinisi Reliable, current information is essential in this AI era. This is especially true regarding company information for investors who own shares in that company. We deserve transparency, given that we are investing in that company and enabling them to raise funds for future endeavours.

Adria Calascione — Jun 23, 2026
Subject: S7-2026-15 Comments From: Adria Calascione Affiliation: Jun. 23, 2026 Adria Calascione RN

IMAGINE BEING A HARD-WORKING SINGLE MOM TO 2 CHILDREN, AND THE SEC IS TRYING TO HIDE INFORMATION THAT COULD POTENTIALLY HELP YOU WITH INVESTMENTS. SO THE ONLY PEOPLE WHO SHOULD BE MAKING MONEY ARE THE INSIDE TRADERS AND PEOPLE WE CALL POLITICIANS WHO SIT IN SEATS OF POWER? YOU SHOULD BE DISGUSTED BY WHAT THIS ADMINISTRATION IS DOING WITH THEIR OWN TRADES. STOP TRYING TO **** THE MIDDLE CLASS. STOP TRYING TO SCREW PEOPLE OVER WHO ARE TRYING TO GET AHEAD IN THE LITTLEST BIT THAT THEY CAN - DISGRACEFUL.

Adria Lucas — Jun 23, 2026
Subject: QUARTERLY From: Adria Lucas Affiliation: Jun. 23, 2026 Adria, Registered Nurse, we

deserve transparency and no unfair
advantage for insiders. Quarterly reporting allows quicker reaction to
market changes, better planning and increased productivity. The everyday American works hard to save for the future say no to changes that make it harder to retire comfortably.

Sent from AOL on Android

Adrian Ballou — Jun 23, 2026
Subject: S7-2026-15 Comment From: Adrian Ballou Affiliation: Jun. 23, 2026 We need quarterly reporting! Companies need to be transparent with the public about what's happening. This is a bare-minimum reporting measure.

Adrian Evans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adrian Evans 2 annual business reports is not a good idea, more information available to all,the more informed an individual is,therefore more able to safeguard their investment, less knowledge is a riskier strategy for said investors like myself and others, 4 reports please per year

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Adrian Pell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adrian Pell I object to this proposed change to semiannual reporting. As an individual shareholder, the most significant and definitive information I can get about a company comes from their shareholder reports. A lot can happen in a quarter, as we've seen in recent years, but this gives me an opportunity to review progress and decide if I want to continue holding shares in a company or sell them. Moving this reporting to only twice per year makes it much more likely that significant changes will happen in a company without the knowledge of individual shareholders. The comment has been made that this change would reduce the cost to companies of producing these reports. While this may be true in theory, in practice a significant amount of the report content probably comes from documents which are already available internally. In addition, the increasing use of more automation (AI tools and otherwise) has probably already reduced the cost of producing quarterly reports and will likely continue to do so. In summary, I object to the proposed change to semiannual reporting.

Adrian Zorrilla None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Adrian Zorrilla I do not agree with canceling quaterly earnings. This will only aid insider traders and reduce transparency in the markets

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Adrienne New — Jun 23, 2026
Subject: S7-2026-15 Comments From: Adrienne New Affiliation: Jun. 23, 2026 Adrienne New, Insurance Agent, our clients are trying to keep current on bills and build their savings. Please keep reporting as it is, quarterly. There's already too much uncertainty.

Adrienne Ryan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Adrienne Ryan Affiliation: Jun. 23, 2026 Keep this as quarterly reporting! I keep track of how companies are doing, this way I can see and tell who is being honest, vs. who is hiding facts. To go to 6 months, they will have the opportunity to create fraudulent activity and hide it! After all the fraudulent activity we have been through with the Trump administration, we need to see honesty!

Adrienne Ryan
Grocery Clerk

Sent from my iPad

Aeron Ridgeway — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aeron Ridgeway Affiliation: Jun. 23, 2026 Keep reporting as is so publicly traded companies remain responsible to the public.

Agneta Hellberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Agneta Hellberg Affiliation: Jun. 23, 2026 Quarterly

Sent from my iPhone

Aileen L'Etoile — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aileen L'Etoile Affiliation: Jun. 23, 2026 If it's an opportunity to self enrich, while, **** everybody else, then we got a problem!!! That mindset, that selfish, dishonest, psychotic, sociopathic behavior needs to be called out!!! Your enabling them to "go dark", wreaks of corruption!!! ENOUGH!!!!!

Aileen L'Etoile — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aileen L'Etoile Affiliation: Jun. 23, 2026 If it's an opportunity to self enrich while, **** everybody else, then we got a problem!!! That mindset, that selfish, dishonest, psychotic, sociopathic behavior needs to be called out and enable them to "go dark", wreaks of corruption!!! ENOUGH!!!!!

Aina — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aina Affiliation: Jun. 23, 2026 This is important because I am still of working age. However, getting closer to retirement. Also, it would help the younger generation as well as the overall economy. This change is only going to benefit the wealthy and not the majority working-class. Which is the MAJORITY.

Cordially Aina

Aishwarrya Deore — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Aishwarrya Deore Affiliation: Jun. 23, 2026 Reporting needs to kept quarterly for accountability and prevention of earnings management and window dressing practices. Research has consistently shown that quarterly reporting and mandatory disclosures improve earnings quality and investor outcomes
Aishwarrya Deore, Assistant Professor, Georgetown University, DC

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aj scott — Jun 23, 2026
Subject: S7-2026-15 Comment From: aj scott Affiliation: Jun. 23, 2026 I'm a teacher that invests in the market. This is would be a disservice to retail investors..don't the non retail investors have enough privilege?

Get Outlook for Android

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ajelkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: ajelkins Affiliation: Jun. 23, 2026 People want to keep the quarterly reporting because it’s necessary to keep big corporations in check and the average investor from losing their money. Stop supporting big corporations!

Sent from Proton Mail for iOS.

Akbar Andazeskishahr The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Akbar Andazeskishahr At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners.

Al B — Jun 23, 2026
Subject: S7-2026-15 Comment From: Al B Affiliation: Jun. 23, 2026 Stop all the DC bull ****!!!!!

Al Frisby — Jun 23, 2026
Subject: S7-2026-15 Comments From: Al Frisby Affiliation: Jun. 23, 2026 More information is needed...not less.

Al Fritzler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Al Fritzler Affiliation: Jun. 23, 2026 If it ain't broke, don't "fix" it!!

Al Gerry Mathwig — Jun 23, 2026
Subject: S7-2026-15 From: Al Gerry Mathwig Affiliation: Jun. 23, 2026 Do not change reporting we have enough changes to cover people

Sent from my iPad

Al investor Private — Jun 23, 2026
Subject: File No. S7-2026-15 From: Al investor I believe that fewer reports means a less informed investor

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Al Lech — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Al Lech Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need better security than less

Al Phillips — Jun 23, 2026
Subject: File No. S7-2026-15 From: Al Phillips Leave the reporting schedule as it is.

Al Rollings — Jun 23, 2026
Subject: S7-2026-15 Comments From: Al Rollings Affiliation: Jun. 23, 2026 Quarterly reporting has been the standard for so long, I don't trust that
I would have to wait an additional 3 months to know what my report says.

Al's Email — Jun 23, 2026
Subject: S7-2026-15 Comments From: Al's Email Affiliation: Jun. 23, 2026 Before being retired from public pharmaceutical companies, I realize the amount of work this entails. As a retiree from these companies and owning them in my retirement portfolio, I realize how important having this company information on a very regular basis is. Keep the company reporting as it is. A lot of "bad" can happen

in 6 months.

Al Parrotta

Alaa Halawi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alaa Halawi As an investor and part owner. It is my right to check performance more than two times per day. This also give more advantage on well-connected institutional investors through their data and network access to gain an upper hand in buying and selling decisions, which is totally unfair.

Alaina Kurz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alaina Kurz Affiliation: Jun. 23, 2026 Why does the wealthy continue to do everything they can to keep the middle class down and we are the ones supporting this country!!!!! Keep it qtrly. Be fair to those funding this country.

Get Outlook for Android

Alaine Karoleff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alaine Karoleff Affiliation: Jun. 23, 2026 Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Keep public companies reporting their financial results every three months like they have been for over half a century. We gave enough fraud and deceit in our country and changes these rules will only add to that.

-Al Karoleff

Alan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan The semi-annual reporting is ludicrous. All is fine if a company is doing well but if it's not, and you don't find out as an investor until six months later, the repercussions are enormous. Even quarterly reporting is borderline. To ensure a company is not only reporting correctly more frequently, but also the insight into the company's performance with corrections possible sooner than later. For the regular investors, half-yearly reporting will be disastrous. But then again, our current administration could care less about the common citizen.

Alan Baltazar — Jun 23, 2026
Subject: S7-2026-15 From: Alan Baltazar Affiliation: Jun. 23, 2026 The criminals are trying to to avoid accountability.

Alan Bass Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Bass This is a terrible idea. We want MORE transparency from public companies, not less. This will only harm individual investors.

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alan bowers — Jun 23, 2026
Subject: S7-2026-15 Comments From: alan bowers Affiliation: Jun. 23, 2026 Alan Bowers. Retired RN. Quarterly reporting is extremely important in order to hold people accountable plus not give them time to steal or cover something up. Keep it, plain and simple.

ALAN BREWER — Jun 23, 2026
Subject: S7-2026-15 Comments From: ALAN BREWER Affiliation: Jun. 23, 2026 Only mushrooms grow well in the dark and after Enron can not even believe this is a topic of discussion! So Defiantly Not!

Sent from my iPhone

Alan Calandro — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Calandro I would rather see once per month than twice per year.

Alan H F Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan H F Smith As a senior Investor who has some spare resources I have recently restarted investing in Stocks and Shares and find the reading reports help my in keeping my portfolio active. If there is less such information details available then I would lose interest and give up doing this.

Alan Jones Forensic Engineering RPE — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Jones VERY BAD IDEA WILL CAUSE EXTREME VOLATILITY

Alan Kjelland — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Kjelland I am firmly opposed to reducing the reporting requirements. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. That is just not right!!!

Alan Lawrence — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Lawrence I am against changing to reports only twice a year. There is more and more corruption in government and businesses will follow. the more information the better.

Alan Lemon Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Lemon I am NOT in favor of fewer reports from publicly traded companies. This increasing uncertainty and volatility for investors. As an owner I feel I have the right to the quarterly information and that it is worth the expense.

Alan McGregor The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan McGregor Against semi annual reporting. Should remain quarterly

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Alan R. Helm CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan R. Helm Good afternoon, As an investor in public companies, the SEC's proposal to let public companies report only twice a year is a bad idea because it would weaken the basic premise of a public market: that investors deserve timely, reliable information. Stretching reporting intervals from three months to six months makes it easier for problems to stay hidden, gives insiders more room to control the narrative, and leaves outside investors trading with a far less accurate picture of a company's health. Any modest reduction in compliance burden is outweighed by the loss of transparency, accountability, and fair price discovery. If the goal is a healthier market, the SEC should be pushing for better, faster disclosure—not less of it.

Alan Roach — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alan Roach Affiliation: Jun. 23, 2026 The only reason for this is another loophole for corporate America to get wealthier why the average American picks up the tab. No transparency here.

Alan Smith President, ASA Advisors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Smith This proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. While some argue it would ease the pressure to manage quarter to quarter, short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information does not create better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched.

Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Alan Stephens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Stephens This is not a good idea and will weaken oversight. In this day and age, AI can do the heavy lifting, so it's less of a burden on companies.

Alan Tillman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alan Tillman Please do not pass this regulation. It will result in less information for the individual investors and make much more difficult our investing decisions. More information would be helpful. Less information is a disaster for the small investor.

ALAN WALLAT — Jun 23, 2026
Subject: S7-2026-15 Comments From: ALAN WALLAT Affiliation: Jun. 23, 2026 Has been to many class action law suits as there is do to pump and dump corporate reporting misinformation. This will make that even worse. (email is awallat300@ yahoo.com) Alan Wallat

Yahoo Mail: Search, Organize, Conquer

Alana Brinsmead — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alana Brinsmead I disagree with the proposal to allow companies to provide less reports per annum. Transparency is required for investors to understand stock value. Companies should be required to keep the market and shared owners informed about their movements and plans and finances.

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albert greuter — Jun 23, 2026
Subject: S7-2026-15 Comment From: albert greuter Affiliation: Jun. 23, 2026 Stopping quarterly reporting would be a horrible decision. Clearly you have decided to forget the massive corruption at Enron that led to implementing the quarterly reporting.

Do the right thing and keep the quarterly reporting in place.

Albert Riley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Albert Riley Affiliation: Jun. 23, 2026 Keep it quartly

Sent from my iPhone

Albert Trischler Jr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Albert Trischler Jr Affiliation: Jun. 23, 2026 Will the American Public have periods of "Dark", by not reporting ever to the irs or other ngo agencies. if a company is receiving any money or tax breaks then id suggest a daily report on line, also 20 plus years in a new prison in Alaska for any "insider" trading by employees, politicians or their family/close associates.

by: Albert Francis Trischler (c)
Yes i am an American State National
A man on the land in Michigan.
"Notice to agent is notice principle, notice to principle is notice to agent."Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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alburyr — Jun 23, 2026
Subject: S7-2026-15 From: alburyr Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! I prefer my quarterly updates. Regards, R Albury

Sent from my Galaxy

Alec Lee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alec Lee Affiliation: Jun. 23, 2026 Dear Sir/Ma'am,

As someone who spent much of his career working with financial data and now depends on investment income for my livelihood, I'm very uncomfortable with the idea of semiannual reporting. Given factors like AI's impact on business, six months is too long to go between financial reports. Please reconsider the needs of individual investors, who depend on timely information in making decisions.

Thank you,

Alec Lee

Alec R — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alec R Affiliation: Jun. 23, 2026 I am writing to strongly urge

the SEC to maintain the current quarterly reporting framework. While transitioning to a semi-annual or less frequent reporting model is occasionally proposed as a way to reduce administrative burdens, doing so would significantly compromise market transparency and investor confidence.

Quarterly reports provide the consistent, predictable cadence of financial data required to accurately assess corporate health and manage risk. Shifting to a six-month reporting cycle would create massive information gaps, increase market volatility around earnings releases, and disproportionately disadvantage regular investors who rely on timely public disclosures. Consistent, frequent transparency is not a burden; it is the bedrock of a healthy, reliable market.

Why this matters to me:

As a financial professional working in accounting and corporate governance, I see firsthand how vital accurate, timely, and regular reporting is to maintaining financial integrity. The discipline of a quarterly close ensures robust internal controls and provides stakeholders with the steady stream of reliable data they need to make informed decisions. Reducing this frequency would only obscure performance and weaken accountability.

Name: Alec Rummler
Job Title: Assistant Controller

Alec Turner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alec Turner Affiliation: Jun. 23, 2026 The quarterly report was to keep CEO s honest. I see no reason to trust them now!

Sent from my iPhone

Aleksandar Barakov — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aleksandar Barakov I really appreciate the public-company to continue publish reports on quarterly base. With the current state of technologies and available tools I believe the publishing reports 4 times per fiscal year will cost minimum efforts and resources for a public company.

Aleksandra Dydyńska Mulesoft developer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aleksandra Dydyńska Reports should be released every quarter for better transparency

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Alena Allred — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alena Allred Affiliation: Jun. 23, 2026 SEC you are going the wrong way! If not Quarterly then monthly! More transparency not less.

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Alesia Regan-Hughes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alesia Regan-Hughes Affiliation: Jun. 23, 2026 Accountability is important. Keep this quarterly requirement in place to keep the public safe from predatory practices. Cutting the reporting in half ONLY benefits corporations. We have seen how a lack of accountability impacts the lives of people who are invested. Let’s learn from the past.

Alesia Regan-Hughes
Namaste Healing Arts

Alessandro Vecchiarelli — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alessandro Vecchiarelli Allowing companies to reduce the number of public-company reports from four times a year to just two is a mistake. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Maybe fewer reports would reduce costs. Although in an age of AI and increasingly efficient tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less information will likely lead to worse decisions. Under this proposal, investors would receive only half as many official updates about the businesses they invest in.

Alex — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex We need to be doing everything possible to increase corporate accountability and counter legalized corruption by corporations

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Alex Cox — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Cox I oppose the proposal to allow companies to reduce reporting from quarterly to semi-annual filings. Investing is ownership, and owners deserve regular, transparent communication about the businesses they own. Cutting reporting in half weakens that connection — especially for retail investors like me, who don't have the institutional access to management and analysts that larger investors do. The cost-savings argument is weaker than it once was, given modern disclosure tools. And less frequent reporting won't reduce short-termism — it will just leave investors less informed, leading to bigger surprises and more volatility when information finally does arrive. I urge the Commission to keep quarterly reporting in place. The potential benefits don't outweigh the cost to investor transparency, particularly for individual investors.

Alex D. Rodriguez — Jun 23, 2026

Subject: S7-2026-15 Comment From: Alex D. Rodriguez Affiliation: Jun. 23, 2026 Quarterly financial reporting should be maintained. Public markets run on trust, and trust requires timely, consistent, comparable information.

Moving away from quarterly reporting would not reduce short-term thinking; it would simply reduce visibility. Investors, employees, lenders, analysts, and the public should not have to wait six months to find out whether a company's story still matches its numbers.

If quarterly reporting feels burdensome, the answer is better reporting, not less reporting. Sunlight may be inconvenient, but it is still the cheapest form of market discipline.

The SEC should preserve quarterly financial reporting as a basic pillar of transparency, accountability, and investor protection.

Alex Foltz Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Foltz It is in the best interest of investors, as owners of public companies, to have the ability to regularly review company performance and outlook. Reducing the reporting frequency in any way is detrimental to the shareholders. I do not support reducing the reporting frequency from quarterly to bi-annually.

Alex Grossman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alex Grossman Affiliation: Jun. 23, 2026 Please keep quarterly reporting.
Thank you

Alex Grossman
M: 402-312-5942

Alex Guerrero — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Guerrero I support Quarterly reporting because it protects individual investors. The proposed semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Please note: Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. Also, the smaller companies less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. Thank you for reading. Best regards, Alex

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Alex gundry None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex gundry Reducing the reporting requirements from 4 times a year to just two is a bad program. Investors need information about the performance of the companies they invested in. The present requirement for quarterly reports gives investors a good picture of company performance I am opposed to the reduction from quarterly reports to only 2 reports per year Sincerely, Alex Gundry.

Alex Jeanty — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alex Jeanty Affiliation: Jun. 23, 2026 Alex, Owner/Operator. This matters to me because the amount of financial fraud carried on by the current administration is disgusting. Keeping reports quarterly, while still not a 100% deterant to shady dealings, ensures a clear, concise, and detailed means of tracking and analyzing how companies move in their respective sectors. Without the quarterly process, the fraud has a much higher propensity to spill over.

Alex Kistler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Kistler As a stockholder I oppose adoption of semi-annual reporting. I stand with the Motley Fool communuity on this and feel that less reporting withholds important information from stockholders.

Alex Kitaigorodsky — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Kitaigorodsky I believe quarterly reporting provides important transparency and accountability for shareholders. Timely financial disclosure helps investors make informed decisions while encouraging consistent communication between management and shareholders.

Alex M Dittenhoffer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alex M Dittenhoffer Affiliation: Jun. 23, 2026 This is not a benefit for the private investor! The likelihood of fraud is very high. Private investors will loose. Do not do this!!

Sent from my iPhone

Alex Martelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alex Martelli Affiliation: Jun. 23, 2026 Quarterly reports are crucial to allow small investors like me to regularly track the progress of our holdings. It's a terrible idea to make the quarterly schedule optional -- keep the quarterly schedule mandatory!

Alessandro Martelli

Alex Wales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alex Wales I am very much in favour of retaining the 4 reporting periods. As the owner of a business I want to be informed regularly on performance. Businesses have month to month accounting, so 3 or 6 months reporting periods will not change the way financial information is collected. Moving to a 6 month reporting period will increase the speculative value of a company relying more on guesses than real data.

Alexander Fanshawe private investore — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander Fanshawe as advised by the motleyFool, quarterly updates is my prefered reporting option as it reduces volatility.

Alexander Glenn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander Glenn Less information does not create more informed investors. Reporting 4 times a year is the cost of being a publicly traded company. A lot can happen in 6 months and investors should not be blind during that time.

Alexander H Stafford investor, landlord, realtor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander H Stafford I feel that reducing the frequency of reporting by companies that we as investors own only weakens the public trust in those companies. I also believe that in a time when truth itself is in question, more information is better than less. Please do not reduce reporting requirements for public companies. Thanks, Alex Stafford

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Alexander Robinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander Robinson investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information does not creates better-informed owners. Hello fellow investors, What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Alexander Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alexander Smith Affiliation: Jun. 23, 2026 This is too important to stop. No reason to hide if you are an honest company.
This just reeks of dishonesty. Please do not consider this change

Helen N. Smith
770-653-8254
Zanhelen@att.net

Alexander T Alvarez, CPA Motley Fool Reader, CA Society of CPA's, CPA, Trustee and GP at an Investment Club — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander T Alvarez, CPA I think that less information is a bad idea. I have worked as a CPA for the last 45 years. An astute business owner has monthly financial statements. The financial statements should tell the owner the best information on a timely basis of how all of their efforts are working (or not). In this day & technological age information is cheaper to obtain and a very powerful tool.

Alexander W Schneider Jr The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander W Schneider Jr I believe that quarterly reporting of corporate results and management's perspective on the business has served us well. A significant segment of the investing community limits itself to equities subject to such requirements and avoids Third World countries with lax requirements. There is no reason to join a race to the bottom.

Alexander Weaver — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexander Weaver Quarterly reporting is not a bureaucratic burden. It is one of the few mechanisms that allows ordinary investors to keep pace with management and large institutions. Moving from quarterly to semiannual 10-Q filings would double the period during which insiders know more about a company's performance than the public. That is not a recipe for better markets. It is a recipe for more speculation, wider information asymmetries, and lower investor confidence. The justification for this proposal is that fewer reporting requirements will reduce short-term thinking and encourage long-term investment. Yet the evidence does not support that claim. The CFA Institute studied a similar reduction in reporting frequency in the United Kingdom and found no measurable impact on corporate investment behavior. If the expected benefit never materializes, then all this proposal accomplishes is reducing transparency. The companies most likely to opt out of quarterly reporting are not the large, heavily scrutinized firms that dominate financial headlines. They are smaller companies with limited analyst coverage and less public attention. Those are exactly the companies where regular disclosure is most valuable. Investors need more visibility into those businesses, not less. For decades, securities regulation has generally moved toward reducing information advantages and creating a more level playing field. Regulation FD was based on the principle that investors should receive material information broadly and fairly. Reducing the frequency of public reporting moves in the opposite direction by increasing the amount of time that critical information remains concentrated among insiders. Most importantly, the SEC has not demonstrated a compelling problem that this proposal solves. American public companies already file quarterly reports, and the evidence does not suggest that this requirement is suppressing growth, investment, or competitiveness. The burden of proof should be on those seeking less transparency, and that burden has not been met.

Alexandra Okomo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Alexandra Okomo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There is already little transparency in the stock market and incredible inequalities where insiders and friends of insiders have an upper hand into company's financials and projectory. If you remove quarterly reporting, all you are doing is making the stock market more of a Wild West than it already is. Not that you care...

Alexandra Paoletti — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexandra Paoletti It would be unresponsible to reduce the number of times a company puts out relevant financial and business information each year from four to two. Being an investor is putting your hard earned money toward a business on the belief or trust that they will be good stewards of that investment. Four times a year the information shared with investors gives us the knowledge on how to proceed with our investment. Reduction of this knowledge sharing brings with it a sense of hiding things, keeping information behind closed doors. It looses confidence of the investors making them less likely to invest at all.

Alexandre David — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexandre David Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Alexandria King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alexandria King Affiliation: Jun. 23, 2026 To the SEC: Quarterly financial reporting for corporate earnings is necessary data for the everyday investor as well as institutional investors. Transparency and timelessness is critical for quarterly financial reports.

My small retirement IRA (less than $50,000) is necessary for my survival and I need to know that the decisions I make are based on valid and timely financial data, for myself and the mutual fund managers.

Please DO NOT do away with full quarterly financial reports from publicly traded companies!
Thank you.

Alexandria King
Retired contract specialist
Albuquerque, New Mexico
June 22, 2026

Sent from my iPhone

Alexi Kessler Retail investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alexi Kessler Reducing the reporting frequency of companies would be a massive mistake that would harm investors across the board, both at the institutional and retail level. Investor reports are the only concrete details that we can count on when investing in companies, letting them delay those reports to only twice a year would leave massive information gaps that would make it dangerous to invest. Investors need surety and concrete information to make bets, if they don't have that it will only allow corporations to further deceive us with marketing and create bubbles untethered to fundamentals. Nothing about the current market indicates that companies need MORE leeway to act with impunity, they're raking in record profits. Especially when

everyone's retirement portfolios are wrapped up in the public market, it's wildly irresponsible to relax the minimal regulations they face.

ALFONSE MANNATO — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: ALFONSE MANNATO Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am opposed to the proposal to reduce reporting from quarterly to semi annual.
I am 73 and rely on my investments for living expenses. There is little benefit to reporters BUT a potential large cost to investors like me if one of the companies that we own uses the time to hide important info from investors.
The current system is not broken and needs no adjustment.
Don't make this harmful change.
Al Mannato

Alfred — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alfred Affiliation: Jun. 23, 2026 Why is there any need to make it more difficult to spread wealth unless the mission now is to gatekeep any path to prosperity. Please keep quarterly reporting that at least presents the possibility of wealth for the working classes.

Sent from my iPhone

Alfred Mclendon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alfred Mclendon Affiliation: Jun. 23, 2026 I do not approve

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Alfred Papillon — Jun 23, 2026
Subject: S7-2026-15 From: Alfred Papillon Affiliation: Jun. 23, 2026 Do it.

Alfred Schwartz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alfred Schwartz Affiliation: Jun. 23, 2026 Similar to trading, investing requires a certain degree of knowledge of what you are investing in. With rapid fluctuatuons, six months away from information is too long.

Algy Blaauw Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Algy Blaauw Having been an accountant for a billion dollar company - it would be unwise as consistency, clarity and transparency is measured best by more reporting not less…

Ali Crane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ali Crane Affiliation: Jun. 23, 2026 Quarterly reporting is necessary. I headed up a special credits department in a federal bank years ago. Companies can so easily cook the books. Never should they have an extended time to cover up and the President, CEO and CFO need to all sign and date that the information is accurate.

Sent from my iPhone

Ali Maka — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ali Maka Investors should know more about the businesses they invest in, not less. Corporations need more accountability, not less. Maintain quarterly reports!!

Alia Whipple — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alia Whipple Affiliation: Jun. 23, 2026 Its imperative the SEC continues to mandate quarterly reporting to protect PEOPLE and their money. Corporations already protect themselves, we need to stay informed. Jean Whipple

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Alice Edington — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alice Edington RE: the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two, I am directly opposed. Information is power. It empowers the company and it empowers its investors. Companies do as little as they can to satisfy regulatory requirements. Reducing the number of public-company reports will allow them to do less. Less is rarely better when it comes to oversight. What would be gained by this change? Less expense for the company? The advances in AI have just made this process tremendously easier and less expensive. Any potential "benefit" is not outweighed by the certain "negative."

Alice Emry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alice Emry Affiliation: Jun. 23, 2026 I believe this opens up concerns that companies can be in serious financial problems for longer before the public is aware of it. We may end up with a .Com type crisis.

Emry
Get Outlook for iOS

Alice Grimes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alice Grimes Affiliation: Jun. 23, 2026 We are tired of fighting and fearing things we can't control. Hiding critical information from the people who pay their dues and respect old fashioned hard work is a slap in the face to the American dream. Stop changing things thatbdobt bring value and greater good. Focus on important things, like healthy and safety. Alice Grimes, Product Stewardship Manager, Georgia.

Alice

Alice Knepp — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alice Knepp Affiliation: Jun. 23, 2026 All reasons to report less often reduces transparency to members. Keep things as they are now.

Alice Lew — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alice Lew Affiliation: Jun. 23, 2026 Quarterly reporting is the best way for the SEC and shareholders to see how a company is managing all resources from the front line to the highest overhead.
Weekly and monthly reporting and reviewing is how the ceo and everyone in between to the front line(direct labor) can be the most productive and efficient.

Be wise. Be smart. Be truthful.

Alice Hinnant Lew

Alice Lively — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Alice Lively Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This change limits information. And when you limit information, you risk missing vital facts that can alert investors re problems within companies, corporations and mutual funds,etc whose health is vital in contributing to your portfolio. Retirement folks who are on a fixed income designed to support them until they die are most vulnerable. I have bloodwork done four times a year to monitor a blood disorder. Only way to make sure small change doesn't become big one.

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alice m Mendeke — Jun 23, 2026
Subject: Comment on S7-2026-15 From: alice m Mendeke Affiliation: Jun. 23, 2026 Accountability!!

Alice Soler — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Alice Soler Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The only way to make it easier to police companies is to maintain quarterly reporting.

Alice Tuckerbear — Jun 23, 2026

Subject: S7-2026-15 Comment From: Alice Tuckerbear Affiliation: Jun. 23, 2026 Keep individuals in companies accountable. Do not allow leaders to get away with saying they were “unaware” when they are fully responsible for every single thing that happens under their watch - that is true leadership, not the shirking sorry excuse for one we have in the highest office right now.

Sent from my iPhone

Alicia Everett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alicia Everett Affiliation: Jun. 23, 2026 I should have the right to see my investments reports at ANY TIME. How dare you make it law that I cannot. In today’s age of instant information for everything, there is only one reason for this lack of transparency and that is corruption.

Alicia Everett
Principal Broker
Keyology
518-813-3540
alicia@keyologyrealty.com
Www.keyologyrealty.com
Serving the Capital District, Columbia, Greene, and Northern Dutchess counties.

Alicia Lewis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Alicia Lewis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose any proposal to eliminate quarterly reporting.
As an everyday investor, I rely on timely financial information to make decisions about my savings and retirement investments. Waiting six months between reports would reduce transparency, increase uncertainty, and allow problems or potential fraud to go undetected for longer.
Public markets work best when all investors have access to regular, reliable information. The SEC should protect investors by maintaining quarterly reporting requirements, not reducing them.

Alicia Tschirhart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alicia Tschirhart Affiliation: Jun. 23, 2026 Dr . Tschirhart It is a matter of fiscal responsibility a nd transparency for companies and their investors

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Alicia Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alicia Walker Affiliation: Jun. 23, 2026 Reporting needs to be kept quarterly _ we don’t need another Enron or other similar scandal and business failure

Alicia Walker
Sent from my iPhone

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alicia yoursoulstory.com — Jun 23, 2026
Subject: S7-2026-15 Comment From: alicia yoursoulstory.com Affiliation: Jun. 23, 2026 Six-monthly reporting is so misaligned with good information to make better decisions, not only for investments but possible breakthroughs in medicines. There is more than just money on the line here. Please choose the right and smart thing.

- Alicia Howes, business owner, humanitarian

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aliciacavitt — Jun 23, 2026
Subject: S7-2026-15 Comments From: aliciacavitt Affiliation: Jun. 23, 2026 We need transparency and accountability. Quarterly. Alicia Cavitt Library Information Specialist

Sent from AT&T Yahoo Mail on Android

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alison haueter — Jun 23, 2026
Subject: S7-2026-15 Comment From: alison haueter Affiliation: Jun. 23, 2026 We need more accountability and oversight not less. little shareholders and bit just big shareholders/insiders/cronies deserve to have access to good, timely information. Two times a year is not enough…

Alison Pryle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Alison Pryle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Investors are entitled to the full picture. While I am timid about investing..I know people who are successful with it. It is an option that can help people grow their wealth. Please allow ordinary Americans their rights. It will mean even more if President Trump manages to cut our Social Security.benefits.
The USA should provide equal opportunity to its citizens.
Alison Pryle

Alison Thompson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alison Thompson Affiliation: Jun. 23, 2026 Stop with the corruption!! Do your JOB

Seriously protect the consumer!!! What is wrong with you people?? Have some morals

Alison Thompson Photography
Owner/Photographer since 2005
www.acephotographyne.com
617-653-0560

Alison tourguide — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alison tourguide Affiliation: Jun. 23, 2026 Liability and

responsibility to represent truthful accounting is valid for individuals AND corporations via the individuals in charge of them. SEC should require quarterly reporting, and consequences for executives who misrepresent their company finances. I REMEMBER ENRON and hundreds, maybe thousands of corporate liars before them. As per our unofficial national motto: TRUTH and JUSTICE are the American Way.

Yahoo Mail: Search, Organize, Conquer

Alissandra Kelsch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Alissandra Kelsch Affiliation: Jun. 23, 2026 Quarterly reporting helps to keep consumers, stockholders, and investors informed. Reducing reporting will make it impossible to make informed decisions about investing, and make it easier for companies to hide, and put large industries at risk, because trouble could hide longer before large economic collapses. It's irresponsible to even consider something that could impact the country's economy like this, not to mention the impact on consumers' personal finances and more.
~Alissandra Kelsch
Retired, former Exec Assistant to CEO
Defense Industry

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alix — Jun 23, 2026
Subject: S7-2026-15 Comment From: alix Affiliation: Jun. 23, 2026 I am an artist and independent business owner. I am requesting that you do not get rid of quarterly reporting. Transparency is equity.

-AJ

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alkellygleason — Jun 23, 2026
Subject: S7-2026-15 Comments From: alkellygleason Affiliation: Jun. 23, 2026 The present system works well. Don't "Fix" it by deregulating. There's too much collusion, too many corrupt people willing to take advantage of looser reporting requirements. Al Gleason retired American voter.

Sent from my Galaxy

Allan Carden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Allan Carden In the interest of Investor information and

transparency, please keep the quarterly reporting requirements.

Allan Light — Jun 23, 2026
Subject: S7-2026-15 Comments From: Allan Light Affiliation: Jun. 23, 2026 Quarterly reporting keeps stock holders informed in a timely manner to support decision making. Half year reporting would keep them oblivious to challenges that jeopardize the reason to stay invested.

Get Outlook for iOS

Allan T. Templin Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Allan T. Templin I am totally against reducing reporting schedules, as this will definitely lead to diminished transparency within an organization that I may be financially involved in.

Allan Thomson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Allan Thomson Reducing the reporting requirements to half-yearly weakens the link between companies and shareholders- this can only lead to increased uncertainty, greater volatility and a reduction in trust.

Allen Grymes — Jun 23, 2026
Subject: S7-2026-15 From: Allen Grymes Affiliation: Jun. 23, 2026 For 33 years as a teacher and principal, I was required to submit quarterly evaluations on students and teachers noting strengths and weaknesses that could be easily understood by parents and supervisors. I think CEO's are quite capable of submitting similar reports. The parents deserved these reports, as do citizens and consumers.

Allen Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Allen Johnson Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Pretty much all public businesses rely on quarterly accounting.

"Everything should be made as simple as possible, but not simpler." - Albert Einstein

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Allen Lahrman — Jun 23, 2026

Subject: S7-2026-15 Comment From: Allen Lahrman Affiliation: Jun. 23, 2026 We need quarterly financial reports to make informed decisions.

Allen Shelton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Allen Shelton Affiliation: Jun. 23, 2026 As a retired CPA, quarterly reporting should be maintained. With communications technology changing and improving every day, why would we go back to old reporting ways and methods. In the days of transparency, we should consider not just quarterly but perhaps monthly for larger businesses.

If you are running a business with debt most banks and other creditors require monthly or even daily financial reporting.
Why would we want to return to old reporting ways???

W. Allen Shelton II, West Virginia CPA #1325 retired

Sent from my iPhone

Allen Sisson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Allen Sisson I am against reducing the public-company reports from the current standard quarterly reports to semiannually. I own stock in several public companies. I find the quarterly reports very informative about how my companies are doing. Switching to only twice a year reporting will leave me in the dark for 6 months at a time as to how the businesses are preforming. This could easily lead to much more volatility in share prices when suddenly 6 months of good or bad news is announced. I do not think this reduction in reporting will lead to reduced costs for these public companies, since with the rapidly advocating AI tools becoming available to all compiling the information needed for reporting should become easier and less expensive. I also do not think this will lead to better long term company planning. Companies either take a long view or they don't. Reporting twice a year rather than four times will not change a CEO's management practices. It just allows them to hide bad performance longer if it is occurring. The current quarterly reporting system has worked well for decades. We should definitely stay with what we know works.

Allen Spangberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Allen Spangberg Affiliation: Jun. 23, 2026 Timely Information is essential for me to make investment choices. I am very skeptical of the honesty of the current administration and corporations. Small investors, like me, have little power to hold corporations accountable, and frequent reporting is of great importance.

Thank You for the opportunity to comment
Allen

Allen Withington — Jun 23, 2026
Subject: S7-2026-15 Comments From: Allen Withington Affiliation: Jun. 23, 2026 Allen Withington, retired Engineer. I’m strongly opposed to eliminating quarterly legally binding public financial reports.

Sent from my iPhone

Allise Burris — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Allise Burris Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Quarterly reporting is important! With degrees in accounting and law, and litigation experience cleaning up the Savings and Loans, and other companies that traded stock on the open market, in addition to having sat on a number of non-profit boards, allowing financial reporters to go longer than a quarter without reporting makes it more than 4x harder to unwind fraudulent and self-dealing transactions. The only people it helps are those who want to defraud outside investors. Even with honest management, quarterly reporting needs to be required to keep all levels of management and the board aware of the current situation.
I urge you not to implement this rule change lest we returned to the mid-80s or 2008.

Allison — Jun 23, 2026
Subject: S7-2026-15 Comment From: Allison Affiliation: Jun. 23, 2026 Right now, when money means more than ever before, people are struggling there’s no reason to change it.

Allison Bass

Allison Buettner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Allison Buettner Affiliation: Jun. 23, 2026 This is not the way to help the average American. Changing from quarterly to semiannually reporting does not help the public, who are the ones that are supposed to be pouring their hard-earned
money into these stocks, but benefits the corporations who only want to turn a profit. And if these businesses fail during the 6 months, then the hard-working Americans that invested in these companies get hurt. Leave it as is. You're trying to "fix" something
that isn't broken.

Yahoo Mail: Search, Organize, Conquer

Allison Greene Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Allison Greene As investors, we deserve regular and transparent information. Reducing public company reports down from four to two times a year, just makes everyone less informed. This is not good for investors and ultimately, not good for companies! Thank you.

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alma costin — Jun 23, 2026
Subject: S7-2026-15 Comment From: alma costin Affiliation: Jun. 23, 2026 My name is Alma Costin, I worked in finance for over 40 yrs. Retired as a VP with a small community bank. I believe quarterly reporting is best for all. Just keeps everyone involved informed.

Alon Rozen Professor of Finance and Innovation, École des Ponts Business School — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alon Rozen To whom it may concern, while I understand the objective of reducing short-termism in US listed companies, moving to semiannual reporting will not impact that perspective and operational reality while it will impact transparency. Already the level of insider trading has reached all time highs in US markets, the longer the delays between reporting periods the higher the potential to gain an advantage through insider trading as the potential difference between forecasts and actual performance will be greater. It will boost the purchase of straddles as it will increase the volatility at the time of each of the two earning reports, and so instead of increasing the stability of markets it will contribute to higher volatility. In sum, the objective is lofty but the foreseeable consequences do not solve the problem and create additional problems that will reduce the quality of American stock markets.

Althea Ruffin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Althea Ruffin Affiliation: Jun. 23, 2026 There is enough information watered down, obstructed and redacted that the public needs to know, but don't because power always follows the money. They need to continue public reporting of this financial data. STOP protecting big business and screwing the public.

Sent from my iPhone

Alton Winkelman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alton Winkelman I agree with this proposal. More time between reports could result in more credible information.

Alvin Goldman CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alvin Goldman In response to the proposed Semi-Annual Reporting Rule, I believe it would be a mistake to pass it, Owners of a company need more current information than semi-annual would provide. It's as simple as that. Thank you for the opportunity to give you my opinion. Alvin H. Goldman , CPA

Alvin leung Doctor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alvin leung At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Alvin N Knopf The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alvin N Knopf As a shareholder, and therefore an owner, of publicly traded companies quarterly reports are essential to analyzing company operations and determining whether to remain involved as a shareholder. Changing to semi annual reporting creates a gap of 6 months and with rapidly changing economic conditions it makes deciding on an investment much more difficult.

Alyssa Hernandez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Alyssa Hernandez My name is Alyssa Hernandez Newcomb and I work in insurance. We are not making a good decision here and the people deserve better. We are already struggling to get by and any oversight that could result in rising prices for consumers should absolutely be avoided.

Alyssa Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Alyssa Smith Affiliation: Jun. 23, 2026 Hi, my name is Alyssa Smith. I am a Vendor Management Supervisor at an invesment management firm. I help maintain some of the records for our quarterly reporting. Being part of a firm that regularly grows by acquisition, I've seen some less than stellar financial best practices that needed to be brought up to date with a more rigid compliance code. Quarterly reporting helps ensure that baseline stays more transparent and that rules and guidelines stay more strictly adhered to. Yes, running those reports can be a pain, but they can also help find things that have been missed or trends that weren't noticed and need to be corrected. A lot can happen in 6 months, and it becomes a lot easier to hide and offset things in that time period, making the review of a 6 month filing that much more difficult for the SEC to catch problems. Please vote to keep filings quarterly, for the best interest of everyone.

Regards,

Alyssa Smith

Am Fredericks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Am Fredericks Do not allow publicly held companies to decrease quarterly reporting to twice yearly. Businesses already internally track reporting monthly, or in some cases, by 13 reporting periods so management has frequent access to ongoing developments within operations. Investors, who have entrusted their capital to these management teams, are already denied access to these reports. Quarterly reporting is cumbersome and expensive. I understand, but if a business is willing to take public money, they have a responsibility to report to investors as to how the business is faring. If public money is not desired, buy the outstanding shares and go private, and determine how to report privately to the investors. The public requires quarterly reporting to maintain trust. Do NOT betray the public trust: no to semi-annual reporting!

Amanda Bonar — Jun 23, 2026
Subject: S7-2026-15 From: Amanda Bonar Affiliation: Jun. 23, 2026 It's the least they can do

Sent from my iPhone

Amanda Carrion — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amanda Carrion Affiliation: Jun. 23, 2026 This is completely

another way to steal money away from the American People and give all the power to the Oligarchy. This is evil and morally wrong.

Amanda L Carrion

Amanda Facer Olsen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amanda Facer Olsen Affiliation: Jun. 23, 2026 No way! This is not good for us ! It is only easier and cheaper for you! Maybe it is time to take money out of the stock market and banks and keep it at home or credit unions. Could you get more corrupt? Everything this administration is doing is worse for the people and better for you making money !

Amanda Olsen
Certified Health Coach

Amanda Frederick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amanda Frederick Affiliation: Jun. 23, 2026 I'm Amanda. I'm a clinical specialist and a mom. This is absolutely wrong and will only benefit the ultra rich. Publicly traded companies have an obligation to be transparent. This would allow insiders that are privy to the information enrich themselves while the rest of the small investors get screwed. We need to stop passing laws that benefit corporations and start passing laws to benefit the hard working people of this country.

Amanda Frederick

Amanda Kimmer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Kimmer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: keep reports quarterly!
Twice year isn't enough oversite.

Amanda LoBiondo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amanda LoBiondo Affiliation: Jun. 23, 2026 To Whom it May Concern:

Please maintain mandatory SEC reporting. Transparency is essential to maintain investor confidence in U.S. securities markets, and to deter fraud and corruption. Publicly-traded companies should be performing quarterly reporting anyway. As a former managing director, in financial services, who reported to a board of directors, I strongly assert that quarterly reporting does not place an undue burden on organizations. In fact, it's essential in understanding one's own business. Please do not change this requirement to twice-yearly. Thank you.

Sincerely,
Amanda LoBiondo

Amanda Marshall — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Marshall Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As we all have found out, the majority of our 3 letter agencies have been , & still are corrupt. We also know that 6 month reporting just opens the door for more dishonest, behind the scenes, charades to take place. If everything stays on the up& up , and everyone is treated fairly , then you won't have a problem keeping the quarterly reports that we are familiar with. I see no benefit to the members for you wanting to switch to 6 month reporting when you know quartly can find and correct any error faster and the ppl can keep up with their accounts much easier on a quarterly reporting system..

Amanda Rose — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amanda Rose We need more transparency to make informed investing decisions.

Amanda Saxton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amanda Saxton Affiliation: Jun. 23, 2026 For God's sake, it is not right to change the rules in the middle of the game.. We must have reports quarterly.
I am a Republican. Corporations and such entities cannot go dark for six months. Keep reports quarterly.
A C Saxton

Sent from my iPhone

Amanda Waggoner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amanda Waggoner Affiliation: Jun. 23, 2026 The efforts of this administration to deceive and steal from the american public are sadly very transparent. It would be more honest if they just admitted that they're going to hide and lie and steal.
Please show americans that you have some sense of love for this country and its people and hold these people accountable.

Mandy Waggoner, MS

Amanda Woomer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Woomer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I write in support of preserving mandatory quarterly financial reporting for public companies and urge the Commission to resist any effort to move toward semi-annual or less frequent disclosure. Quarterly reports give ordinary investors the timely, reliable information they need to make informed decisions. Markets function on transparency, and a 90-day reporting cycle has long been the reasonable standard that balances the burden on companies with the public's legitimate need to know. Reducing that frequency would widen the information gap between institutional investors — who have access to management, analysts, and proprietary data — and individual shareholders who rely on public filings.
The argument that quarterly reporting encourages "short-termism" is not a reason to reduce disclosure; it is a reason to improve corporate governance. Concealing a company's condition for longer periods does not create long-term thinking — it creates opacity, and opacity invites abuse.
I urge the Commission to maintain current quarterly reporting standards and continue its historic mission of protecting investors through robust, regular disclosure.
Respectfully submitted,
Amanda Woomer

Amani — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amani Affiliation: Jun. 23, 2026 Keep quarterly earnings for transparency into the market.

Sent from my iPhone

Amani — Jun 23, 2026
Subject: S7-2026-15 From: Amani Affiliation: Jun. 23, 2026 Keep quarterly earnings,

Sent from my iPhone

Amani Tadros — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amani Tadros We need companies to report quarterly for more transparency on their businesses. I am against reporting only 2X a year.

Amber Banuelos — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amber Banuelos Affiliation: Jun. 23, 2026 My name is Amber, I own a small business and I’m sick of large corporations making it even harder to get ahead while simultaneously ripping us all off. Stop supporting oligarchs, protect average Americans. If billionaires and their corporations didn’t exist, more Americans could prosper by having businesses of their own that cover the needs of their communities. Why is our government making it even harder for American businesses to succeed? Stop allowing fraud and stop hiding information from us all.

Sent from my iPhone

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ambrose siers — Jun 23, 2026

Subject: Comment on S7-2026-15 From: ambrose siers Affiliation: Jun. 23, 2026 This is a perfect example of what happens when you try to erase history. You don't learn from past mistakes. Quarterly reporting seems a safer and more equitably productive with no down-side.
Thank you.

Ambrose
Ambrose Siers
700 E. Stonegate Dr. Apt. 203
Oak Creek, WI 53154
Ambrosesiers871@gmail.com
(414) 690-7040

Ambuja Rajan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ambuja Rajan It's better if current rules prevails

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Amelia Jennings — Jun 23, 2026
Subject: S7-2026-15 From: Amelia Jennings Affiliation: Jun. 23, 2026 Monthly or quarterly…transparency

Sent from my iPhone

Ami Belcher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ami Belcher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: not acceptable! What is the point of this?

Amina Ford — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amina Ford Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not want my investments to fund detention centers, IA or any other invasions of privacy.

Aminullah Qazi — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Aminullah Qazi Affiliation: Jun. 23, 2026 Please do NOT change the quarterly reporting period to semiannual reporting period.

Aminullah Qazi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aminullah Qazi Affiliation: Jun. 23, 2026 Keep the reporting period quarterly

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AMIR RA'EL — Jun 23, 2026
Subject: S7-2026-15 Comments From: AMIR RA'EL Affiliation: Jun. 23, 2026 Stop scamming the American people out of there liquidity for oligarchs

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Amit Jain The motley foot community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amit Jain Changing the rule to only have semi-annual reporting causes investor to know what is happening with the companies we invest with. Please do not pass this new regulation.

Ammar Arnautovic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ammar Arnautovic I think decreasing transparency is wrong in the modern era where we should all strive for openness and timely feedback.

Amol Dhakappa The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amol Dhakappa The proposal to allow companies to reduce the number of public-company reports from four times a year to just two is a mistake. More is better for reporting. It would be unfair to just hear from the company you own only twice a year.

Amol Soman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amol Soman The Motley Fool Community

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Amruta — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amruta Keep it Quarterly. Do not want 6 months of blinding and no insight of what’s happening with my hard earned money

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Amy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amy Affiliation: Jun. 23, 2026 Keep reporting our investments quarterly! It’s the SEC’s job to make sure corporations work for us not for itself. Corporate transparency needs to stay transparent!

Amy Anderson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amy Anderson Affiliation: Jun. 23, 2026 There is absolutely no good reason to change this. It is no burden to any company. I know this because I was responsible for this task for years. With today's technology, the reports prepare themselves with minimal work for any office staff. The only reason to change this is to provide less transparency. There is nothing about this that helps anyone.

Amy J Anderson

Amy Belice — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amy Belice Affiliation: Jun. 23, 2026 Amy Belice, owner. Quarterly reports allow for transparency. I'm in favor of quarterly reports.

Amy Belice
Sent from my iPhone

Amy Collins Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amy Collins I respectfully request that no changes be made to the requirements for companies to submit their 10K reports on a quarterly basis. As an individual investor, it is only through these reports that we can see that the companies are meeting their obligations to the investors by making appropriate business decisions, spending company funds in ways that benefit the company, the employees, the investors, etc. and for the common good. In a way, the reports, signed by the CEO, make the company's officers accountable and creates transparency as to the governance of the company. Thus, as a small and elderly investor, these reports are the only avenues of insight into the company's operations. Please do not cut down our source of timely information.

Amy Fall — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amy Fall Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the reports quarterly! Every investor has the right know on a quarterly basis.

Amy Fiorilla — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amy Fiorilla Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need transparency in public companies. Do not allow less information than we've had for decades, companies need to report quarterly so that investors can have some assurance of what

they're buying. Shutting down public information on publicly traded securities would feel like insiders and government officials would have an advantage the rest of us would be paying the bill. It feels corrupt.

Amy Fisher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amy Fisher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports. We know that, given the chance, too many CEOs commit fraud. Let's learn from history and try NOT to repeat it.

Amy Hisey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amy Hisey Affiliation: Jun. 23, 2026 Wall Street gets away with enough. Keep the corporate reporting quarterly.

Amy Kendall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amy Kendall Affiliation: Jun. 23, 2026 Don’t let the 1 percent cheat the 99 percent. Continue required quarterly reports!
Amy Kendall, pediatric occupational therapist

Sent from my iPhone
--Confidentiality Notice: The information contained in this e-mail may contain privileged and confidential information protected by federal and state privacy laws. It is intended only for the use of the person named above. If you are not the intended recipient, you are hereby notified that any review, dissemination, distribution, or duplication of this communication is strictly prohibited. If you are not the intended recipient, please immediately contact the sender by reply email and destroy all copies of the original message.

Amy Kezy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amy Kezy I am opposed to this change from quarterly to semi annual reporting. Transparency is necessary to mitigate uncertainty and assess performance more regularly for shareholders. Enormous change can occur in a six month time frame severely affecting the investment and share price.

Amy McManus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amy McManus Affiliation: Jun. 23, 2026 Keep it the same . We need a level playing field for the little ones guys.

Yahoo Mail: Search, Organize, Conquer

Amy McManus — Jun 23, 2026

Subject: S7-2026-15 Comment From: Amy McManus Affiliation: Jun. 23, 2026 Keep the SEC the way it is. Don't stack the deck against the little guys

Yahoo Mail: Search, Organize, Conquer

Amy Nixon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Amy Nixon Affiliation: Jun. 23, 2026 We need financial posting to how a company is doing and that it is transparent to all. We do not hide how a company is doing financially and we need to be made aware of its short and long term progress, stability, and goals.

Sent from my iPhone

Amy Rice Medicine Professional Corp. Medicine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amy Rice Medicine Professional Corp. Please don’t do this. We need the transparency. Amy Rice, former New Yorker living in Ontario, Canada, and an investor. Thank you Comments attached.

Amy Royal-Meisel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Amy Royal-Meisel Affiliation: Jun. 23, 2026 We need the quarterly reporting. I do not want to change to semi-annually. We want transparency and accountability!

Sent from my iPad

Amy Rybicki — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Amy Rybicki Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is not okay. Why do we need less oversight when it comes to financial concerns. There is so much crap going on that this administration needs to focus on and instead you are focused on how to get as much money as you can from We the People. Focus on the things that matter to us providing healthcare, food insecurity and social programs that support the citizens. Instead you are worried about who has the most resources and gluttony. Proverbs 23:9, James 2:15'17, 1 John 3:17 and Galatians 5:19-21.
Are those versuses in YOUR bible? You need to focus on supporting We the People which are those who are not trillionaires, billionaires or millionaires.

Amy Smith none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Amy Smith Please leave the reporting as is !

Amy Sue Smith — Jun 23, 2026

Subject: S7-2026-15 Comment From: Amy Sue Smith Affiliation: Jun. 23, 2026 This is another horrible thing for the American people. Companies need to be more open about their business. Amy Smith

Sent from my iPhone

Amy W — Jun 23, 2026
Subject: Quarterly reporting! From: Amy W Affiliation: Jun. 23, 2026 My name is Amy and I am a pet groomer. I believe every business, no matter how large, should be held accountable for legal and ethical behavior. Checks and balances for corporation as well. Quarterly reports with multiple witnesses leave less room for illicit choices from higher ups. Please keep reporting quarterly!

Amy Wright — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Amy Wright Affiliation: Jun. 23, 2026 Quarterly earnings reports that are properly prepared are a necessary requirement for publicly traded companies. Investors need to have regular, reliable data when assessing investments. Chamging this requirement to bi-annual will only hurt investors, especially small investors. Keep it Quarterly!

Sent from my iPhone

An Pham — Jun 23, 2026
Subject: File No. S7-2026-15 From: An Pham A proposal on the table is to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Ana Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ana Johnson Affiliation: Jun. 23, 2026 No, I do not agree to this!

Sent from AT&T Yahoo Mail on Android

Ana Jurgis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ana Jurgis Affiliation: Jun. 23, 2026 Simple : hard no.

Sent from my iPhone

Ana Louie — Jun 23, 2026
Subject: RE: File No. S7-2026-15 — Proposed Semiannual Reporting Rule From: Ana Louie

Affiliation: Jun. 23, 2026 My name is Ana Louie and I am also an 56 year old individual investor managing my own retirement portfolio which includes a rollover IRA and fixed annuity that represent the entirety of my family's retirement security. I was laid off from my job of 15 years in early 2025 and to date have not been able to secure another role. I do not have a pension. I do not have an employer backstop. What I have is access to public financial data, and quarterly reports are a cornerstone of that access.

I am writing to urge the Commission to retain mandatory quarterly reporting and reject the proposed shift to optional semiannual filing under File No. S7-2026-15.

This proposal benefits issuers. It does not benefit investors.

The framing of "flexibility" sounds reasonable until you follow the money. When the SEC last solicited comment on this in 2018, investor representatives broadly supported keeping quarterly reporting. It was preparers not investors who wanted semiannual reporting. Eight years later, the same asymmetry holds.

Information gaps create risk that retail investors absorb disproportionately.

I will soon be 57 years old and in the retirement accumulation phase. I cannot afford a 6-month blind spot in financial data for companies I hold. Institutional investors have access to alternative data, earnings networks, and sector intelligence that individual investors don't. Reduced periodic reporting could result in less analyst coverage concentrating market intelligence among sophisticated players while retail investors operate on stale data. That's not flexibility. That's a structural disadvantage baked into regulation.

The Commission cites excessive focus on quarterly earnings as justification for this rule. But short-termism is a management culture problem, not a disclosure frequency problem and the historical record shows that reduced financial scrutiny doesn't reform corporate behavior, it obscures it. The solution to bad incentives is not permission to go dark for six months.

I strongly urge the Commission to maintain quarterly reporting as the mandatory standard. The costs to investor transparency are too high a price to pay for issuer convenience.

Respectfully submitted,
Ana Louie
56 year old unemployed woman for a year and half to date
Cranford, NJ

Analisa McMullen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Analisa McMullen Reporting needs to happen quarterly to keep investors informed. If you would like to save costs, go paper free.

Anastasia Hillis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Anastasia Hillis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep reporting as it is now.

Anay Shah CEO, Peninsula Prep Tutoring — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anay Shah Reducing disclosures to only twice a year limits visibility to investors. They are, in reality, owners.

Anders Brew — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anders Brew Affiliation: Jun. 23, 2026 What are we doing? Every change this administration is pushing is truly bananas! It's like idiocracy on steroids! Isn't anyone there afraid of their complicity in this corruption? Don't you know that this will come back to put you and others in jail for enabling corruption like this? What are you gaining? That is corruption! This is your warning! It's illegal! Don't do it! Why would we be doing this? Pure corruption!

Andi Hamilton — Jun 23, 2026
Subject: S7-2026-15 From: Andi Hamilton Affiliation: Jun. 23, 2026 Andi Hamilton, Special Agent, Oklahoma. KEEP QUARTERLY REPORTING. Americans deserve protection from predators who cheat the system and try to conceal monetary crimes.
The information contained in this e-mail message, and any files transmitted with it, is confidential and may be legally privileged. It is intended only for the use of the individuals or entities named above. If the reader of this message is not the intended recipient, or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or forwarding of this e-mail message is strictly prohibited. If you have received this e-mail message in error, please notify the sender and delete the material from any computer. Thank you for your cooperation. This email is being sent to an external email server outside of OSBI

Andre Bouve — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andre Bouve Less transparency doesn't help anybody. Not big investors nor small investors.

Andre Peloquin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andre Peloquin Affiliation: Jun. 23, 2026 Keep quarterly reports!!!

Sent from my iPhone

Andre Peloquin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andre Peloquin Affiliation: Jun. 23, 2026 Keep the quarterly reports !!!

Sent from my iPhone

Andre Wooten — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andre Wooten Affiliation: Jun. 23, 2026 Makng Fraud and malfeasance harder to find is Not progress or right for the American public and individual stock investor. Do No Change This Rule!

Atty. Andre' Wooten

Virus-free.www.avast.com

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andrea burke — Jun 23, 2026
Subject: S7-2026-15 Comments From: andrea burke Affiliation: Jun. 23, 2026 In a time of all time self dealing and corruption, keep the disclosures quarterly. Frankly it could be monthly just to keep them more honest, if that would be possible.

Don't make it easier for them to do the wrong thing.

Andrea Gallagher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Gallagher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting as the norm for the fair and open way of protecting investors, and our economy in general.
Thank you.
Andrea Gallagher

Andrea Geier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andrea Geier Affiliation: Jun. 23, 2026 We the people are done with this fraud and abuse by corporations. Using the federal government to hide your wrongdoings. You will be exposed and pay the price. It is UnAmerican

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Andrea Hamilton — Jun 23, 2026
Subject: S7-2026-15 From: Andrea Hamilton Affiliation: Jun. 23, 2026 Andi Hamilton, Special Agent, Oklahoma.
KEEP QUARTERLY REPORTING. Americans deserve protection from predators who cheat the system and try to conceal monetary crimes.

Andrea Harrell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andrea Harrell Affiliation: Jun. 23, 2026 There were reasons for placing this safeguard in place. The Qtrly Reports are needed Now more than ever. For accuracy, accountability, reliability, transparency, and evidence if need be. We don't need multiple Enron'.

Andrea Harrell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andrea Harrell Affiliation: Jun. 23, 2026 There were reasons for placing this safeguard in place. The Qtrly Reports are needed Now more than ever. For accuracy, accountability, reliability, transparency, integrity, and evidence if need be. We don't need multiple Enron'.

Andrea Plamondon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrea Plamondon We need more transparency not less. When people are not held accountable via transparency bad things happen. Don't repeat the mistake that has already been repeated ad infinitum.

Andrea Robinson — Jun 23, 2026
Subject: S7-2026-15 From: Andrea Robinson Affiliation: Jun. 23, 2026 In a day where the money's flowing up to the 1% and people are starving and trying to find a way to survive, when people are sent to war for no reason and when transparency is terrible and
money is buying half the politicians if not all, it's a ridiculous time to loosen the rules so they oligarchs can make more money and hide what they're doing to the rest of us. We rely on the SEC to regulate and provide transparency as to what's allowed. Most
people will never have a chance to earn so much money that they have to do quarterly reporting. And the people that have that kind of money have accountants to do the reporting. It is not a hardship! There is no way this is not just leading to more corruption.
Please reconsider and retain the standard that we have now. Why make it worse for the vast majority of people?

Andrea Robinson
24796 Avenue 18
Madera CA 93638

Yahoo Mail: Search, Organize, Conquer

Andrea Simpkins — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Simpkins Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
please do not stop quarterly reporting! Please do not stop quarterly reporting!

thank you,
andrea simpkins

Andrea Singer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andrea Singer Affiliation: Jun. 23, 2026 This is just another way for the rich to stay rich and the blue collar worker to barely stay afloat and be screwed out of

their hard earned retirement money. This is not right. Companies dont need relief they can use AI to easily report quarterly. I do NOT support this!

Andrea Smith — Jun 23, 2026
Subject: S7-2026-15 From: Andrea Smith Affiliation: Jun. 23, 2026 Making the quarterly reports matters, to end that hurts businesses that rely on the quarterly reports; it helps to be transparent.

Andrea Thomas — Jun 23, 2026
Subject: S7-2026-15 From: Andrea Thomas Affiliation: Jun. 23, 2026 Transparency is essential for just economies. We know these guys' mission is to squeeze everything they can from us.

Andrea Utz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Utz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not back up. We don't need another Enron.

Andreas Richter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andreas Richter Affiliation: Jun. 23, 2026 Of course we need to keep this quarterly. Full visibility would be even better. AI trades in milliseconds which makes 1/2 year eons of changes. Unless you can guarantee no insider trading this should be obvious.
Thanks
Andy

Principal Engineer

Andreea Boboc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andreea Boboc I think it's a bad idea and that it will subject small investors to even more rumors and misinformation in the absence of clear company data.

Andrew Baker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andrew Baker Affiliation: Jun. 23, 2026 Keep Quarterly Reporting. You represent us, not them.

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andrew casciato — Jun 23, 2026
Subject: S7-2026-15 Comment From: andrew casciato Affiliation: Jun. 23, 2026 Over the last few generations we have seen that theft and graft are at all levels in our society. Reducing checks and balances is not the way to correct problems. Keeping your thumb on situations that could go out of

hand quickly is something we need to maintain. Vote no.

Andrew Cohen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andrew Cohen Affiliation: Jun. 23, 2026 Why change it?
Andrew Cohen

Andrew Crews — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Crews Reducing the number of public reports by a company will reduce knowledge and make investing more risky for individual investors. Please don't allow this to happen.

Andrew Crow The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Crow Communication is one of the most important things in life. It's something we can all work to improve. Reducing the opportunities for the business leaders to communicate with the "owners" of the company is going to lead to greater uncertainty, thus greater volitility when it doesn't meet the assumptions.

Andrew Fillingim — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Fillingim Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not shift reporting to semi-annual. I can't imagine how this would be helpful for companies as a whole, as many investors would withdrawal. Radio silence for us as a family would render us and many other unable to invest...devoid of wisdom that quarterly reports offer.

Semiannual reports would be an alarmingly unwise and destructive move. I'm not sure how this is even a proposal.

Andrew Fillingim Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Fillingim We invest for the sake and future of our family. Per that risk, we pay close attention to quarterly reports to determine where we need to stay invested and what needs to be reevaluated. Allowing companies to keep investors like our family in the dark is so dangerous. Six months of silence when a company is going under could mean financial destruction for us. In light of that reality, if company transparency is removed by moving to semiannual reporting, we would protect by not investing. Many others would as well. Please preserve quarterly reports for all companies, both for the sake of their company and for investors/ families like our own that enjoy investing in great companies. Quarterly reports provide motivation and incentive for each company to continue to improve and celebrate with their investors. Less reporting will result in less value, innovation, and progress.

Andrew Fitch — Jun 23, 2026

Subject: S7-2026-15 Comments From: Andrew Fitch Affiliation: Jun. 23, 2026 Insider trading is a crime against free markets and giving corporate insiders this much time between the minimal disclosures of business progress and or private stock transactions will only magnify the advantage those insiders and their cronies have over retail investors. The data is available daily in these companies and the hardship of presenting it every 90 days is a fiction. Investors have come to expect constant gains and growth at every reporting period and that too is a fantasy that is contrary to the way businesses grow and adjust to new technologies and circumstances. Longer term we need to see the facts and figure out whether the company is transitioning or mismanaging over time

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Andrew Gray — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Gray Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: please keep reporting as is

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Andrew Harrop — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Harrop Do not allow reduction in amount of company reporting from 4 to 2.

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andrew hoffmann none — Jun 23, 2026
Subject: File No. S7-2026-15 From: andrew hoffmann Why does the SEC think that individuals don't have the ability to digest information and make decisions in turn. In such a fast moving markets act like S7-2026-15 will limit our ability to make decisions and let insiders and hedge funds have the upper hand on the retail investor. VOTE NO , thank you

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Andrew Hunt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Hunt Hello, As a small time investor I think it is important to have up to date information. If i thought this change would help corporations make better long term decisions I would be for it BUT I do not think that is the case at all. This would only allow corporate boards to hide information over longer periods. I think providing information 4 times a year is important to all investors. Thank you.

Andrew Hutton Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Hutton I think semi annual reporting reduces access to key management information. Ultimately I am an owner in my public stocks and getting crucial information once every 6 months doesnt feel quite right. I am a long term investor but regular accountability for management teams is crucial for the public markets. One of the reasons I enjoy us stocks is the access to this information.

Andrew Lowe The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Lowe Costs of quarterly reporting is negligible compared to the business returns. There have countless times in recent history that show Boards

and Executives behaviour and intent is not above board. Quartly reporting is part of the system of checks and balances.

Andrew Menefee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Menefee Quarterly reports offer critical insight into the health of a given company and provide consistent transparency on the fundamental details that tell an investor whether or not a position is worth the investment. Quarterly reporting is critical to what little clarity we retail investors expect from public markets. Doing away with it invites dishonest business practices and obfuscates potential risks or burgeoning inefficiencies in a given security. Maintain mandatory quarterly reporting.

Andrew Pawlak — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Pawlak Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:Please keep the reports as they are. I like to know what is going on as much as possible.
Thankyou

Andrew Qualls Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Qualls Inefficient and insufficient to limit disclosure to investors. This looks like a rule to avoid accountability to shareholders and the reasoning related to cost savings from reduced reporting is completely wrong.

Andrew Rafalski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Rafalski Semiannual reporting is a bad idea. I have been investing most of my adult life and I know the more transparency into a business the better. When I invest I'm a partial owner of the company and the only objective information available to me is the quarterly reporting. So I am totally opposed to Semiannual reporting.

Andrew Rockwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andrew Rockwell Affiliation: Jun. 23, 2026 Andrew Rockwell, Union Electrician, Making investments is gonna be even riskier than before? Nah, I'm tired of this crap! I'm pulling my money, gonna tell my family and friends what's happening
and they should pull their money too. Makes me wonder...if enough people yank their money, would companies go under for lack of investors? When people see the companies fail, will there be a "run on the banks"? Just how bad would it be this time?

Yahoo Mail: Search, Organize, Conquer

Andrew Schort — Jun 23, 2026
Subject: S7-2026-15 From: Andrew Schort Affiliation: Jun. 23, 2026 We need MORE accountability

from corporations, not less!

Andrew Snape Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Snape I think this is a bad idea, results and situations need ro be reported AT. LEAST quarterly

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Andrew Southgate — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Southgate Two reports a year is absolutely crazy retail investors are already behind the 8 ball. Every invester deserves to know what is going on minimum of four reports a year. For example SMCI had cooked books twice now with out transparency four times a year investors will be wiped out.

Andrew Spence-Wolrich Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Spence-Wolrich At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? We should keep quarterly reporting.

Andrew Stuckey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andrew Stuckey Investing is possible only with accurate and timely information. Without that information, it is merely gambling. I oppose the proposal to limit company reporting to only twice a year for this reason.

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andrew uhlak — Jun 23, 2026
Subject: S7-2026-15 Comment From: andrew uhlak Affiliation: Jun. 23, 2026 PAY THE TAXES MONTHLY,QUARTERLY TAXES STILL ALLOW THEM TO STEAL BILLIONS YEARLY

Andrew Wallach — Jun 23, 2026

Subject: S7-2026-15 Comments From: Andrew Wallach Affiliation: Jun. 23, 2026 I am a retired money manager who is still an active investor. I strongly support the continuation of quarterly reporting in order to provide reasonable transparency to investors. Best, Andrew Wallach

Sent from my iPhone

Andy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Please do not reduce the amount of reports required by companies. Less information is less-informed investors. Please keep reporting at its current level. Thank you.

Andy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy I do not like this idea!

Andy Blair — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Blair Dear SEC, I do not support the proposal for companies to elect to reduce the number of public-company reports from 4/year to 2/year. My retirement funds are invested with a variety of companies. I do not trust these companies to act in my interest. They will act in their perceived interest. If we allow them to reduce their reporting obligations to me as the investor, there will be a greater lag in accountability on the decisions these companies make. Reporting allows us as investors to remain informed and engaged in the companies that we are part owners of. This proposal allows companies to hide from the people that own them. That does not sound wise. Thank you for your time and consideration.

Andy Blasband The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Blasband Please maintain the quarterly reporting requirements for publicly traded companies. I base my decisions on whether to invest in a company based on REAL data provided by the company, not projections or other fantasized information. Reducing the reporting requirements from four to two per year would negatively impact my ability to make informative and educated decisions on what companies to invest in. More information, is always better for the individual, small-time investors. Reporting only two times per year would put immense pressure on investment decisions as investors would have to essentially guess how the business was doing in the interim six month periods of no information. I don't see how reducing reporting to two times per year benefits the investment community as it's not a burden for companies to report quarterly now, in fact it's better for them to keep their owners/investors informed espeically if the company is doing well. Please keep the current reporting period at four times per year. Thank you

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Andy Coren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andy Coren Affiliation: Jun. 23, 2026 Quarterly reporting helps curb fraud & abuse.

Sent from my iPad

Andy Frueh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Andy Frueh Affiliation: Jun. 23, 2026 MORE information is needed MORE often to MORE people. We don't need less regulation. We need more to ensure the greedy criminals don't touch aunt edna's retirement.

Andy G — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy G Retail Investors need more opportunities to hear from companies, not less! We do not have access to many forums that professional analysts are invited to. There are very few (esp. no cost) opportunities to directly hear from key executives of public companies. Quarterly reporting should continue and allow us ordinary investors to get an update on our investments. AI and automation will dramatically cut down the time and effort required to provide quarterly updates. Companies owe this basic duty to their shareholders… let's not give them an easy out here.

Andy Irvine — Jun 23, 2026
Subject: S7-2026-15 Comment From: Andy Irvine Affiliation: Jun. 23, 2026 Stop helping wealthy crooks hide their crooked ways

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Andy Kozyr — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Andy Kozyr Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is suboptimal

Andy Rosemeyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Rosemeyer I need more transparent communication from companies I own not less.

Andy Simpson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Andy Simpson Affiliation: Jun. 23, 2026 Please leave it the way it was redesigned for accountability for all top CEO's. Don't give them the free out of jail card they're desperately seeking. It will hurt all of us!

Andy Sohn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Sohn I urge the SEC to maintain the current requirement that public companies issue financial updates quarterly, instead of allowing them to report semi-annually. As a long-time individual investor, I rely on quarterly reports for insights into how the

businesses I've invested in are performing. Eliminating that requirement would significantly reduce the critical information and transparency that millions of individual investors need to make informed decisions that greatly impact our financial futures.

Andy Wright — Jun 23, 2026
Subject: File No. S7-2026-15 From: Andy Wright As an individual investor in public equities I rely on routine quarterly updates from companies I own via stock. It is my strong belief that transparency, including routine quarterly information (10Q filings) is essential. I don't think moving to semi-annual filings is in the interest of the many individual investors like me, and strongly request maintenance of quarterly reporting requirements for public companies.

Aneesh Gowri — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Aneesh Gowri Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please make companies report on a quarterly basis. Thanks!

Anemaria — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anemaria In a social system in which people need to build their own retirement savings, and/or pensions administered by third party institutions, quarterly standardized disclosure remains a structural pillar of accountability. Do not eliminate the quarterly reporting.

Angel Harp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angel Harp Affiliation: Jun. 23, 2026 My name is Angel Harp. I’m retired from 30 years as a state public servant. I want to keep seeing quarterly reports. It’s important to me because this Administration has shown us that they support criminality and cater to corporations. I want that accountability.

Sent from my iPhone

Angel Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Angel Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not go forward with these blackouts . The consumer needs to know and have full information available at all times .

Angel Poynter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Angel Poynter Please do not pass this rule allowing publicly held businesses to reduce from 4 to 2 reports per year. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Angel Rivera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angel Rivera Affiliation: Jun. 23, 2026 I want my quarterly reporting as is for my protection! Stay status Quo

Sent from my iPhone

Angela — Jun 23, 2026
Subject: Theifs don't u dare change this From: Angela Affiliation: Jun. 23, 2026 You better keep quarterly reports you guys are crooks I know the minutes you try to pull this you guys are robbing America

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Angela Best — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Angela Best Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not end quarterly reports. We need access to information and more transparency not less!

Angela Costantini — Jun 23, 2026
Subject: File No. S7-2026-15 From: Angela Costantini Business owners deserve transparency. Reducing reporting requirements weakens the information pipeline. Having ill-informed owners increases uncertainty and volatility within the business. CONTINUOUS DEREGULATION HARMS THE PUBLIC BY MAKING COMPANIES AND CORPORATIONS UNGOVERNABLE AND ULTIMATELY UNSTOPPABLE.

Angela Delia Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Angela Delia Absolutely need to have quarterly reports. Reducing this to biannually would be incredibly shady. With AI analytics,we would expect more information not less. It’s evident that the mag seven would prefer biannual reports because they will not seem to do so well over these next few years due to costs of setting up AI etc but that’s business. Don’t keep information away from us just for their optics.

Angela Dorneden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angela Dorneden Affiliation: Jun. 23, 2026 Quarterly reporting is necessary.

Bi-annual reporting is a terrible idea. Do you want the US to devolve even further into Russia?! You need to enforce the laws we have in place, then you can look at changing their frequency. I was Series 6 and 63 certified.

Sent from my iPhone

ANGELA FAMIGLIO — Jun 23, 2026
Subject: S7-2026-15 Comments From: ANGELA FAMIGLIO Affiliation: Jun. 23, 2026 Please Do The Right Thing and KEEP IT as it is. We need more accountability/ checks abs balances. Not less
AMF , 75 yr old Retired Industrial Engineer

Sent from my iPhone

Angela Federici — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angela Federici Affiliation: Jun. 23, 2026 Quarterly reporting works to help with accountability. The only reason to reduce this is to reduce accountability, which is not in the public's best interest. It is your job to work for the public's best interests, in case you have forgotten. Please act accordingly. Thank you!
Angela Federici, high school civics teacher so this matters to me for obvious reasons. I am a concerned citizen educating future concerned citizens.

Sent from my iPhone

Angela Geiselman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angela Geiselman Affiliation: Jun. 23, 2026 PLEASE VOTE NO on this!!

All organizations need quarterly reporting to disclose where the money is going, because it's our money, not theirs - we have our retirement assets invested in these companies. This proposed change makes the rich richer (our current President has made it crystal clear that he doesn't care about our citizens financial condition! Meanwhile, he, his family, friends and supporters have been bilking our country and through unethical behavior all at the expense of our hardworking taxpayers who can't afford gas, food, healthcare or housing!! VOTE NO!!

Angela Kinsey (Motley Fool) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Angela Kinsey (Motley Fool) Please keep companies reporting their earnings and health of business quarterly as has been the norm. It would cause business owners much fear if we invested in a company and had to wait 6 months to see how it was doing. We need more transparency not less especially with AI and all the leaks and lies in our information systems.

Angela Loftin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Angela Loftin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
DONT CHANGE THE SYSTEM OF REPORTING ON PAPER.

Angela Ryan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angela Ryan Affiliation: Jun. 23, 2026 It is no hardship for the companies! It keeps things transparent! Makes investing more likely!

Angela Sander — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angela Sander Affiliation: Jun. 23, 2026 I've been in the finance industry since the dot com boom, through the great recession and beyond. The only way we knew what was coming was full disclosure on a quarterly basis. We NEED to keep quarterly reporting, lest we erode public trust and investing as we know it ceases to exist for the every day investor. Please keep quarterly reporting.

Angela Sander

Sent from my iPhone

Angela Shockley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angela Shockley Affiliation: Jun. 23, 2026 Do not allow any one to hide the status of their actions. Keep transpancy in place. I watch my retirement on the regular and expect up to date data.

Angelia Gnagy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angelia Gnagy Affiliation: Jun. 23, 2026 This is gate keeping in the highest degree. People are getting tired of the system continually being rigged against us.

Please keep reporting quarterly

Angelia Gnagy
Powell Ohio

Angelica Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angelica Green Affiliation: Jun. 23, 2026 Not at all. Intergral reporting is the only way to rebuild trust. People have been misinformed and let down by corporate businesses too many times.

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angelika gritzka — Jun 23, 2026
Subject: S7-2026-15 Comment From: angelika gritzka Affiliation: Jun. 23, 2026 Investors of all stripes should be informed about the company's financial position and how they will handle any financial transaction or financial difficulties. It's our investments and we should have the same right

to know what when and how the companies we invest in are doing. No 6 months and others get to know right away, that’s double standards and that is wrong with this business model. Keep reporting to your investors every 3 MONTHS, that is fair and reasonable.

Sent from my iPhone

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angelika gritzka — Jun 23, 2026
Subject: S7-2026-15 Comment From: angelika gritzka Affiliation: Jun. 23, 2026 Investors of all stripes should be informed about the company’s financial position and how they will handle any financial transaction or financial difficulties. It’s our investments and we should have the same right to know what when and how the companies we invest in are doing. No 6 months and others get to know right away, that’s double standards and that is wrong with this business model. Keep reporting to your investors every 3 MONTHS, that is fair and reasonable.

Sincerely hope,
G. Angelika RoquinaGritzka
Sent from my iPhone

Angelina Anderscunt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Angelina Anders **** Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do better.

Angelle Gullett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Angelle Gullett As a small retail investor, transparency and frequency of information is critical to keeping me investing in the companies listed on various stock indices. This rule change is unnecessary and ill-advised. Quarterly reporting should remain the regulated norm.

Angelo Dieguez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angelo Dieguez Affiliation: Jun. 23, 2026 The removal of the time-tested protection, that is currently in place. Would legitimately cause a great many retail investors to abandon investing in the market. Out of fear of what could then occur to a company, in between semi-annual reporting. Too much can already happen between quarters.

Angelo Garcia — Jun 23, 2026
Subject: S7-2026-15 Comment From: Angelo Garcia Affiliation: Jun. 23, 2026 Why should CEO's be able to cut their accountably? They make 10 times more than the average worker, they should also have 10 times the scrutiny. What you are trying to do is being paid for by those same individuals. Who do you work for? The average American worker deserves better than what you are currently doing. If you don't hold them accountable, then we, the average American will make sure to hold YOU accountable. Show us that you can represent us, and we will keep you in your position. Show

us otherwise and you will be held accountable, your time is short, and our anger is rising. Thank you, your average American Worker.

Sent from my iPhone

Angels Retreat — Jun 23, 2026
Subject: S7-2026-15 From: Angels Retreat Affiliation: Jun. 23, 2026 No more breaks for greedy corporations, help we the people for a change!

Keep them accountable!

Rachel Doll

Angie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Angie Affiliation: Jun. 23, 2026 Keep reporting.... Why would you allow companies to half a$$ report when they are dealing with other people's lives and money. That's not right. You wouldn't want someone doing that with your money and lives stop doing it with ours. This is why people don't trust government or companies..... You all don't want it being done to you but you are all to willing to do it to us like we have no voice. This is how you push people to rise up and Really Fight Back. WE ARE TIRED OF BEING F' ed OVER. JUST KEEP PUSHING US

Angie Kowalkowski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Angie Kowalkowski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
STOP. JUST STOP.
NO MORE ****ING OVER THE AMERICAN PEOPLE FOR THE GREEDY RICH PEDOFIAL GENOCIDAL NAZICE TRAITORS.
WE'RE RISING.

Angus Waterstone — Jun 23, 2026
Subject: S7-2026-15 From: Angus Waterstone Affiliation: Jun. 23, 2026 Michael Field, Electrician, Cosby, Tennessee.
this would be detrimental for so many reasons. One most corporate suppliers to my industry would have the ability to change the cost of thier products to fit their own gendas, while having the certain extra time to change thier reporting with out your knowledge. subtle at first. but over time would hurt consumers, supply stores and chains, the actual cost for the technicians and the customer of the technician. unfortunately it rolls down hill and the every day person needing those services will take the brunt of the cost needing those services.
It will also give those companies more tax advantages, allowing them to pay more in taxes. I fell it every day being a 1099 subcontractor. There have been situations where I personally could not accept work because of the cost. It's not just one company, it is multiple companies that combined are creating the issue. this will cause an escalation in fraud, consumer protection laws, and

infrastructure. Please do not let this happen. The ramifications of this will be felt for years without any short term recovery.

Sent from my Galaxy

Anilla LaMalia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anilla LaMalia Affiliation: Jun. 23, 2026 Seriously…??? WTH? STAY TRANSPARENT…keep the quarterly reports as they are now. PLEASE do not add to the problems we are facing today in the US.

Animal Supply Shop — Jun 23, 2026
Subject: S7-2026-15 Comment From: Animal Supply Shop Affiliation: Jun. 23, 2026 My name is Heather Cagle and I am a CNA. We need more transparency, not less. This will lead to bad investments and corporate chicanery.

Aniruddha — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aniruddha I believe this ruling is not good for the general public. Reducing reporting requirements weakens the connection between companies and their owners. Short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. So, kindly do not move ahead with this ruling as it only serves to hurt the general public.

Anirudh Singh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anirudh Singh Just this change doesn't seem to be in the interest of shareholders and i want to oppose it.

Anita Andres — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anita Andres Affiliation: Jun. 23, 2026 Quarterly reporting should be a minimum frequency to keep a level of awareness public.
Anita Larson Andres
Retired Lead Software Engineer/Designer

Anita Barnas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anita Barnas Affiliation: Jun. 23, 2026 Quarterly reporting is a staple of generally accepted accounting practices. Haven't we learned our lesson from earlier actions. Please continue SEV quarterly reporting requirements. My name is Anita Barnas, Walnut Creek, CA.

Sent from my iPhone

Anita D-G — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita D-G Affiliation: Jun. 23, 2026 As a widow living on retirement savings in stocks, I am writing to urge the SEC to keep quarterly reporting. I remember Enron, and quarterly reporting is meant to prevent another Enron, to prevent fraud and corruption. I am dismayed at the erosion of oversights in this administration. This is another attempt to take power away from the people and invest it in corporations and insiders with cozy relationships to those corporations.
Anita Dugat-Greene

Anita DiDonato — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anita DiDonato Affiliation: Jun. 23, 2026 Quarterly reporting is important and must be maintained to ensure that Public companies are reporting their financial results honestly.

A.M.Donato- share holder

Get Outlook for Android

Anita Erikson Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anita Erikson I would like for you to ensure that companies continue to provide quarterly reports that are thorough and transparent. As the holder of a wide range of companies, I want more information, not less. Thank you.

Anita Fanshaw — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita Fanshaw Affiliation: Jun. 23, 2026 Be held accountable to all. No loopholes.

Anita Jensen — Jun 23, 2026

Subject: S7-2026-15 Comments From: Anita Jensen Affiliation: Jun. 23, 2026 Anita Jensen Business Manager/Bookkeeper
Regular reporting is a invaluable snapshot into the health of an organization. Without monthly or quarterly reporting managers, investors, owners and governmental agencies are driving blind in their decision making. The SEC needs to keep public companies PUBLIC by requiring quarterly reporting.

Anita Latulippe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita Latulippe Affiliation: Jun. 23, 2026 It is my money they are using and I am not happy with the idea of only knowing about it every six months. I have the right to know what if I need to change things

Sent from my iPhone

Anita M — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita M Affiliation: Jun. 23, 2026 Writing as an investor it is essential that we have reliable quarterly information that allows us to know how companies are doing. Do not do away with quarterly reporting.

Sent from iPad

Anita Malpica — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita Malpica Affiliation: Jun. 23, 2026 It's very sneaky to go dark for 6 months!?! People need to be informed. Keep the quarterly reporting! Thank you. Anita Malpica school assistant

Sent from my iPhone

ANITA REILLY — Jun 23, 2026
Subject: S7-2026-15 Comment From: ANITA REILLY Affiliation: Jun. 23, 2026 You must keep the quarterly reports to keep those CEOs in line! It would be disastrous if you'd only do it twice a year!

Sent from my iPhone

Anita Smith None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anita Smith In re: reducing corporate financial reporting to twice a year. I disagree with this concept. I have been an individual investor since 1972. I make decisions based on reading articles from several investment sources; from which, I learn about the financial status of companies. I find it incredibly inappropriate to report only twice a year. Also, as a former owner of a small business, it is inconceivable that we, as the owners, could have made informed

decisions on only 2 reports a year. In fact, we requested reports monthly. Please do not go forward with this proposal. Regards,

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Anita Woolley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anita Woolley Affiliation: Jun. 23, 2026 We lived through and remember the Enron scandal. Honest CEO's have no problem with the quarterlies. NOW is always the time for accountability and transparency.
Anita Woolley, Retired Educator

Anita Woolley
Voter Service Chair
LWV Cy-Fair
281-415-7649
anitawoolleyaw@gmail.com

Ankit Nagam — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ankit Nagam Implementing semiannual reporting will severely disadvantage retail investors by reducing financial transparency. Quarterly updates are absolutely critical for making timely, well-informed investment decisions. I strongly urge regulatory bodies to reject semiannual reporting and maintain the current quarterly standard.

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ann barry — Jun 23, 2026
Subject: S7-2026-15 Comment From: ann barry Affiliation: Jun. 23, 2026 This is the only way for small investors to keep tabs on their investments. Together we small investors are enough to wield some weight to curb waste. I am retired, in my late sixties, and watch my investments closely. Unfortunately, recently (and not so recently) the investment business has been fraught with fraudulent business practices that are important to know when making investing decisions. It may make things easier for business, but MUCH more difficult for small investors like us. Please keep the schedule for reporting as is.
Ann Barry. Hillsborough, CA

Sent from my iPhone

Ann Bermingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ann Bermingham Affiliation: Jun. 23, 2026 I am a retired woman living on my investments. I want to have quarterly reporting so I have a bit of a chance to know what is happening. Six months is too long. Do NOT change this.

Ann Bogan Physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Bogan Do not make this change to every 6 months. Keep the reporting quarterly. Transparency to the public is of utmost importance.

Ann Cherry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann Cherry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want the quarterly reports for my investments. It allows me flexibility and accountability.

Ann Clinkscales — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann Clinkscales Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not allow bad actors even more time before the truth comes out!?

Ann Colwell-Tucker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann Colwell-Tucker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Absolutely NO to the proposal to end quarterly reporting on our investments.
In this era of open grifting from so many once trusted government officials, this looks like an underhanded, dishonest proposal. Your job is to protect American Investors. This proposal is not protection.

Ann DeCelle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann DeCelle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The laws, statues and regulations that govern this issue must be kept in place for the process of fairness, honesty and truth.

Ann Eilers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Eilers I oppose this proposal. Corporations owe their investors timely quarterly information in order to make informed investment decisions. The quarterly reporting requirement should be maintained especially for large publicly traded corporations whose complex financials require more routine reporting and reviews. Maintaining quarterly reporting also limits fraud due to additional public scrutiny and requirements for corporate executives to complete additional due diligence to avoid criminal penalties as they certify their quarterly reports and vouch their awareness of the absence of fraud. This same review and due diligence also has the potential to remedy any fraud identified prior to it increasing to a size where it impacts investors or markets.

Ann Faro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann Faro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We want and need quarterly reporting. This helps us follow and assure our savings and investments are handled safely and appropriately.

Thank you

Ann H — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ann H Affiliation: Jun. 23, 2026 Not good for me. Though I don't check my investments daily, I do check them every month. Why would anyone think this is good for investors? Please don't change. Us little investors need all the help we can get.

Ann Hunter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ann Hunter Affiliation: Jun. 23, 2026 Transparency into corporate investments & returns benefits ALL investors - the better all members of a society are, the stronger & more resilient to economic recessions & depressions the society remains - including & especially those most heavily invested. Opacity to results & returns only shelters questionably nefarious corporations & investors.

Sent from my iPhone

Ann Kelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ann Kelly Affiliation: Jun. 23, 2026 I am a fairly intelligent nurse who is held accountable for everything I do. I expect the SEC to be just as accountable to me !!!

Sent from my iPhone

Ann Kohlsaat — Jun 23, 2026
Subject: Stop The SEC Steal S7-2026-15 Comment From: Ann Kohlsaat Affiliation: Jun. 23, 2026 There is enough corruption going around, and this was supposed to be the "transparency" Administration.

Quarterly reporting is the financial standard, stays with our accounting traditions and quells WASTE, FRAUD & ABUSE. For once, do the RIGHT thing for the American people, not Wall Street & CEOs.

Sincerely,
WE THE PEOPLE
via the PFKAR
PartyFormerlyKnownAsRepublican❤🇺🇸💙

Thanks,

Ann in Kansas

Ann McStay — Jun 23, 2026
Subject: S7-2026-15 From: Ann McStay Affiliation: Jun. 23, 2026 Quarterly reporting keeps companies and their executives on their toes. Executives receive often-outsized compensation, and their ethical behavior is paramount so the companies' employees, shareholders and other affected parties need to see transparency regarding those executives' investment holdings and transactions, along with other financial involvements, in order to prevent self-dealing, insider trading, theft of corporate assets or other valuable physical and intellectual property.

Ann Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ann Murray Affiliation: Jun. 23, 2026 Once again the rich are trying to hide their accountability for making the financial markets less safe. Our retirement money and other investments depend on having sound banking and investment practices.
Ann Murray
Farmer
2084 Long Meadow Rd.
Waynesboro, VA 22980

Ann V. Murray

Ann Onymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Onymous The current system with quarterly reports works fine; why break it. It does not put a burden on the company. I am against this proposed rule. This leads to less transparency and more uncertainty.

Ann S. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ann S. Affiliation: Jun. 23, 2026 I am a small business owner in Buffalo, NY. for whom returns on investments are a large part of my income. Without quarterly reports to rely on, I would be hard pressed to make informed choices as to which stocks should be added to or culled from my portfolio. Allowing companies to report biennially is a bad idea that I do NOT support! This lunacy which favors corporate executives and insiders is NOT in the public’s best interests and should be abandoned at once!

Ann Schneider — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Schneider Reducing reporting requirements to twice a year would decrease the flow of information available to investors and the public. Quarterly reporting helps maintain confidence in the markets and encourages greater corporate transparency as well as preventing possible undermining of investor confidence in the stock market. I believe the current system should be preserved and twice a year reporting would lack the necessary information the companies need and the investors in the companies need and deserve. Thank you.

Ann Steinemann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Steinemann I am a long-time investor. I am strongly against only getting semi-annual supports from the companies to which I am a shareholder. It's not enough transparency and I believe will only increase market volatility.

Ann Tiedeman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann Tiedeman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: This proposed rule would blindfold retail investors and give insiders who have access to information an unfair advantage. Keep the quarterly rule in place.

Ann Van Damme — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ann Van Damme Affiliation: Jun. 23, 2026 As an informed investor, I want to see the reports quarterly. Otherwise, my question is what are they hiding?

Ann W — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ann W Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want to see quarter updates! They are importatna and vital pieces of information for investors to make the best decisions for themselves. 6 months is much to long how can anyone make decisions without knowing.

Ann Warner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Warner Please keep reporting at 4x/year instead of twice annually. As an owner, it is important to have as much information as possible. Thank you for your consideration.

Ann Whitehead — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Whitehead NOT IN FAVOR of the change to semi-annual reporting. In order to make informed decisions concerning my retirement account, I need as much information and transparency as possible, not less. Semi-annual reporting will only cause harm to the American people.

Ann Wood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ann Wood It is important for investors and the economy to be able to see how companies are performing on a quarterly basis. Please do not change the rule. If we can't see quarterly performance we won't be investing anymore.

Ann's — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ann's Affiliation: Jun. 23, 2026 Ann c CPA
This is so important to keep accountability. I worked in public accounting and it keeps people honest and from cooking the books for short term gains that are really just balance sheet bingo.

Sent from my iPhone

Anna — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anna Greater transparency for individual investors seems like the better option, so let's preserve it.

Anna Bettencourt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anna Bettencourt Affiliation: Jun. 23, 2026 This is ridiculous the only thing it's going to accomplish is regular people will stop investing. But that's the goal right.

Anna Boeder Account Executive, Solution Design Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anna Boeder I would like public companies to continue to be required to provide financial reporting on a quarterly basis. It is essential to shareholders to have transparency as well as the company to have accountability to its investors. The proposal to reduce that to semi-annually will reduce transparency to shareholders.

Anna Dearmond — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anna Dearmond Affiliation: Jun. 23, 2026 I shouldn't have to add my name nor my job title. I'm an American citizen and I firmly believe they should be reporting monthly. Any idea of cutting it in half is absurd.

Yahoo Mail: Search, Organize, Conquer

Anna Fierro The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anna Fierro I do not approve of quarterly business reporting to be reduced to bi-annual. I want to be more informed, not less informed.

Anna Hall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anna Hall I manage my IRA investments and want to keep quarterly reports. I need all the information I can get. If companies want to take a longer term approach to growing their business they should just say so in their investor call.

Anna Kokourina — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anna Kokourina Affiliation: Jun. 23, 2026 Financial reporting must be kept quarterly in order to safeguard consumer investment and retirement savings.

Sent from my iPhone

Anna Marie White — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anna Marie White A proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Investors need to keep abreast of business growth and decline. Twice per year reporting to share holders is not adequate.

Anna Salazar — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anna Salazar Affiliation: Jun. 23, 2026 I like getting my quarterly statement every 3 months so that I can make changes if I want to and know what is going on with my finances.

Sent from my iPhone

Annalisa Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annalisa Hall Affiliation: Jun. 23, 2026 Oh hell no. This is ridiculous.

Annalisa

Anne Bailey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Bailey Affiliation: Jun. 23, 2026 Fair to the average investor

Sent from my iPhone

Anne Bossy Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne Bossy Please do not reduce the number of public-company reports from four times a year to just two.

Anne Brady — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Brady Affiliation: Jun. 23, 2026 Keep CEOs and companies feet to the fire. We need transparency and honesty in business practices. Stop trying to help businesses cheat and break the kaw.We don't need another ENRON!

Anne Chaisson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Chaisson Affiliation: Jun. 23, 2026 Keep the quarterly CEO signatures. We must have accountability.

Anne Chaisson, non-profit arts executive. Non-profits have to so should for profit companies.

Anne Chaisson
Founder and Producer
DIRTY RICE FILMS
Former Executive Director
Hamptons Film Festival
@anni_chas

Anne Chambers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Chambers Affiliation: Jun. 23, 2026 Quarterly reporting is essential in this age! I want to know at least quarterly! A. Chambers, retired.

Yahoo Mail: Search, Organize, Conquer

Anne Coburn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Coburn Affiliation: Jun. 23, 2026 Terrible idea for no good reason!! Strongly oppose this! This just opens up rampant fraud possible, limits timely and valuable data & little savings benefit to companies. DON’T SO IT!!!
Anne Coburn,
Tucson AZ

Anne Dvorak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Dvorak Affiliation: Jun. 23, 2026 I can't afford this gamble and will withdraw my investment. I imagine a lot of us will. Then it becomes your gamble.

Anne Fisler — Jun 23, 2026
Subject: S7-2026-15 From: Anne Fisler Affiliation: Jun. 23, 2026 Keep Quarterly reporting!

Anne Fleming — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne Fleming I have been an investor for my entire life and my family before me. I am incredibly disappointed at the idea that companies will only need to report to their shareholders twice a year. That will undermine the confidence of investors and make it less safe for small investors to be protected. It ultimately could put everyone at more risk. DO NOT DO THIS.

Anne G — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne G What singular benefit could this provide to the individual investor? Because that is, who is the most vulnerable in this scenario. Businesses aren't vulnerable. Businesses are making record profits. It's not hurting them to do what they've always done which is provide quarterly information. Only institutional investors would benefit and guess what? Us little guys. We get screwed in the end again.

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anne girard — Jun 23, 2026
Subject: S7-2026-15 Comments From: anne girard Affiliation: Jun. 23, 2026 Stop this!

ANNE GRIMES — Jun 23, 2026
Subject: S7-2026-15 Comments From: ANNE GRIMES Affiliation: Jun. 23, 2026 Nothing Less than Quarterly !!
Anne Grimes of Colorado - in order to understand and control our finances - we Need the accurate Information !!! It is Not a burden to report every 3 months…..

Sent from my iPhone

Anne Herold-Short — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Herold-Short Affiliation: Jun. 23, 2026 This is outrageous. There is no ethical reason that such an advantage should be given to some and not others. -- Ann Herold-Short

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Anne J Edwards — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne J Edwards Affiliation: Jun. 23, 2026 I am a healthcare worker and an investor. I have a 403b and I think we should leave it at quarterly to keep it fair for all people we are saving for our future. It's a struggle we have to make sacrifices so we can afford to retire and please don't make this more difficult or more stressful leave it quarterly
Anne Edwards

Get Outlook for Android

Anne Kirby — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Kirby Affiliation: Jun. 23, 2026 I oppose the SEC proposal to give corporations additional months to file their reports. Everyday American investors will lose money in the stock market if corporations are allowed additional months to file their reports under the SEC’s proposed change. Only the big corporations and their insiders will benefit from this proposal to take the stock market back 50 years. The SEC exists to protect investors not to harm

them through corporate friendly policies.

Anne Kirby, Attorney at Law

Anne Lynk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Lynk Affiliation: Jun. 23, 2026 Gotta watch the hands n the till. QUARTERLY!

Sent from my iPhone

Anne M Caney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne M Caney Please support the small investor in supporting the current practice of requiring companies to report their financials and relevant data (4) times annually. I'm not a millionaire. I rely on my investments to supplement my quality of life in retirement. As a shareholder, I'm an owner in the company and feel that I'm entitled to all the information available to make wise investment decisions. There is far too much evidence these days of questionable business practices and to have less government oversight undermines my confidence in the system at large. Both as a consumer and investor, I rely on my government's support. Thank you

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Anne Marie Kempf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anne Marie Kempf Affiliation: Jun. 23, 2026 I'm Anne Marie Kempf, a semi-retired attorney who is living on the income from my investment portfolio. With inflation reigniting, it is getting harder and harder to make ends meet. I cannot afford to be without the critical information supplied by quarterly corporate reporting. It is NOT in the public's best interest to allow public companies to only report semi-annually. Keep the reporting requirement Quarterly!

Anne Marie Kempf
Attorney at Law
4603 Camellia Place
Nashville, Tennessee 37216
(502) 819-6491 mobile

Anne Marigza — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Marigza Affiliation: Jun. 23, 2026 Anne M., government employee. Quarterly reporting provides a clearer picture of the economy for those guiding our retirement and pension funds. Half the reports means half the information that likely arrives too late to act on.

Anne McAvoy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne McAvoy I am a retired small investor. It is critical to me that I have at least quarterly reports about the companies in which I am invested. Businesses can't

operate without very timely information and as an owner, albeit of a tiny piece of the business, I need and want that as well. There may be a small extra cost to generate these reports, but with all the current technologies available for data collection and analysis these costs are smaller than ever. Openness and accountability are crucial to maintain faith in our financial markets and I strongly urge you to reject this proposal.

Anne McIntyre — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne McIntyre Affiliation: Jun. 23, 2026 Setting up for fraud.

Sent from my iPhone

Anne Moltchanoff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Moltchanoff Affiliation: Jun. 23, 2026 We want financial transparency and often. This is taking us backwards. As an investor is very important for me to get the quarterly results.

Anne moltchanoff, Private investor

Anne Mullenniex — Jun 23, 2026
Subject: S7-2026-15 From: Anne Mullenniex Affiliation: Jun. 23, 2026 Anne Mullenniex
California
CEOs cannot be allowed to defraud the American people. It took a long time to hold them to account, please don't stop now.

Blessings,

Anne Mullenniex

Art removes all boundaries; it speaks to the heart and the soul, bypassing the noisy mind.

Anne Pardun — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anne Pardun Affiliation: Jun. 23, 2026 To whom it may concern,
I'm writing to express concern about the proposed change to the SEC reporting timeline. I think 6 month reporting is too long and creates a disadvantage for me as an investor. I think the current 3 month (quarterly) reporting schedule serves the average investor much better.
I am a retired psychologist. 70 years old and born in 1955 when the 3 month reporting was established. Please keep it that way. Make an old lady feel heard!

Sincerely,
Anne S Pardun

Sent from my iPhone

Anne Pentecost Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne Pentecost As an investor I find it critical that I keep informed of new innovations, proposed products a myriad of things. It's important that I make good choices based on company reports & benchmarks . I anxiously await quarterly reports to see how I'm doing ! Please don't reduce reports . We need them !!

Anne S Celander — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne S Celander Two financial reports a year is not enough.. .especially with the volatility that we are experience in every part of our lives at this point in time.

Anne Sachs — Jun 23, 2026
Subject: S7-2026-15 Keep Qtrly Reports From: Anne Sachs Affiliation: Jun. 23, 2026 Accurate & timely, quarterly reports are a minimum expectation for investors as well as employees!

Anne Tunney, Motley Fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anne Tunney, Motley Fools The rampant corruption and collusion being carried out in this criminal felon dump regime does not protect consumers. You are making grave errors of your thinking this rampant corruption will stand. Shame on you for selling your soul to a demented felon corrupt criminal and malignant narcissist Felon Dump. What you are doing will have repercussions.

Annelise Stighall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Annelise Stighall Do not reduce the number of quarterly reports. Keep the transparency!

Annette Engel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annette Engel Affiliation: Jun. 23, 2026 This is BULL ****. How about you go after Trump for all his market manipulation. ARE YOU ALL MAGAt idiots?

Annette Graunke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Annette Graunke Affiliation: Jun. 23, 2026 It is important that this information is available quarterly so investors know the current and projected status of companies and know where to put their money.

Annette Hess — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annette Hess Affiliation: Jun. 23, 2026 Isn't there already enough insider trading??? Quarterly should be thr minimum! Just stop this grift already

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Annette Hess — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annette Hess Affiliation: Jun. 23, 2026 Are you nuts? Stop the grifting!

Annette Siffin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Annette Siffin Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Please stand up for everyday Americans who work hard for their savings, instead of allowing us to be fleeced by corrupt, unsavory interests that are only motivated by greed.

Annie Cameron — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annie Cameron Affiliation: Jun. 23, 2026 Quarterly reporting is essential for investors to keep an eye on the health of the companies they are investing in. Reducing the frequency of reporting will put investors at risk and signal to the rest of the world that we don't take risk seriously.

Annie Croner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Annie Croner We need transparency!

Annie Dean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Annie Dean Affiliation: Jun. 23, 2026 Hello,

I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. I am concerned about the proposed change to move from quarterly reporting to reporting every six months.

I worry that this proposed rule would reduce transparency, making it harder to spot operational downturns as easily. I am concerned this change would delay important information, with announcements carrying twice as much data, leading to massive and unpredictable stock swings. I also see more opportunities for market manipulation with this new rule--longer insider trading windows and delayed fraud detection. Please help keep the market safe by stopping this proposed change.

Thank you,

Annie Dean

4502 Sentinel Pass, Fitchburg WI 53711

(608) 333-6691

Sent from my iPhone

Annie Freeman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Annie Freeman Affiliation: Jun. 23, 2026 Do Not make this change! What are you trying to hide from stock holders??? With all of the crap that is going on in our country right now., why give people something else to worry about!!! 😡😡😡😡

Sent from my iPhone

Annie Golson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Annie Golson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The "I've got mine" theroy is unfair to the average person. I will work hard to bring you down if this bill passes. Stop with the greed. Thank you.

Annie Love — Jun 23, 2026
Subject: S7-2026-15 From: Annie Love Affiliation: Jun. 23, 2026 Quarterly reporting is the least that we can do to curtail inappropriate activity. Let's keep this program intact. There is no upside to requiring less accountability.

Annie Love
1633 Bancroft Ave
San Leandro, CA 94577

Annie Selden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Annie Selden Affiliation: Jun. 23, 2026 I would like to see my quarterly earnings.

Dr. Annie Selden
Las Cruces, NM 88012

Sent from my iPhone

Annie Umbricht — Jun 23, 2026
Subject: File No. S7-2026-15 From: Annie Umbricht At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business.

Reducing reporting requirements weakens the connection between companies and their owners. The businesses we invest in owe the investors transparency and accountability. Reports should continue to be every 3 months or quarterly. Annie Umbricht

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Anon Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anon Reporting should not be reduced from four to two times a year. Ignorance is not bliss. Knowledge gives investors the power to make informed decisions.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against the proposal to permit public companies to report only twice per year versus the quarterly reporting currently mandated. This would be a huge disservice to both the institutional and retail investing communities. More information, not less, is needed.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous In my experience less reporting has never been good. It gives those involved an opportunity to consider reporting with bias.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 More accountability not less!!

Cynthia Xerogianes
Owner
Fhixes LLC
7732301125

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I want transparency, keep 4 annual reports, and against only 2.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous 100% AGAINST reducing the number of public-company reports from four times a year to just two. Reducing reporting requirements weakens the connection between companies and their owners. Less information does not create better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Quarterly reports are necessary for stockholders to make key decisions about the businesses in which they own a stake. Semi-annual reports miss key figures that could hide issues from the public. 4 times a year is a must.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep the reporting at 4x a year. Reporting fewer times per year means owners will be less informed.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous horrible idea. We need more transparency, not less

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Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Transparency is the ethos for true corporate CHI - credibility, honesty, and integrity. Stripping away this responsibility/requirement from public companies is like stripping away a person's true identity. In other words, it will be taking the first step to destroying the foundation of corporate trust, c-suite relationships, and business construct that helps establish an investing community. Opaqueness will, undeniably, promote misconduct, establish impotence, and create dysfunction. The importance of transparency can not be underscored enough because it is paramount in building, managing, and sustaining the foundation for a retail investment community.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous As an individual investor with over 50 years of experience, it is clear to me that investment information provided anything less than quarterly would make it extremely difficult for individuals to invest in companies intelligently. Quarterly reports are (and have been) the standard over many years. Please do not make any changes to the current system. Thank you.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against reducing public-company reports from four times a year to just two because, less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous It makes no sense that the CFTC is allowing 24/7 perpetual futures and options to be traded, while the SEC is limiting investor access to their company information to once every six months!! Six months is an eternity in this age of AI. The argument that it reduces cost is spurious. Eventually all transactions and materially relevant

information need to be audited, compiled and reported anyways, The delay just allows for less transparency in pricing and leaves more room for mischief. With AI and automation, costs of reporting will anyways reduce significantly. As an operating executive, board member and a minority shareholder of a company, I like my company to close the books on a monthly basis. It forces greater accounting discipline and lower costs in the long run. The idea that quarterly reporting makes companies short term oriented or stock prices more volatile has also been debunked thoroughly. Company executives and investors whose behaviors lead to short termism and volatility that will not change because of lack of a delay in reporting requirement. They will just be less accountable to long term investors. This is a bad rule that adds no value to anyone while destroying the credibility of American financial markets.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous As investor, we would like more transparency and increasing the frequency of updates is highly desirable and warranted.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly oppose the proposed rules for semiannual reporting. Less information creates worse-informed owners. Less transparency increases uncertainty. When information finally arrives, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous The argument that it is a burden on corporations to produce this information is shaky, at best. With the advent of AI, the generation of an accurate (and not invented) reports of relevant details about a company is no longer the burden that it used to be. The push to reduce the required reporting appears to be an effort to obfuscate corporate status and activity. The likely result will be reduction of investor confidence and enrichment of corrupt insiders. This trend has the markings of an increasing level of corruption in our country.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I would like to voice my concerns and dissent for semiannual public company reporting, in favor of retained quarterly reporting. Semiannual reporting decreases the amount of information investors receive on their investments by 50%. This would not provide enough information to support individual (non professional) decision-making, leading to more conservative and potentially less effective actions. Semi-annual public reporting obscures timely information to the public and favors insiders. Any decrease in transparency of economic data would not bolster the US economy, but rather decrease investor confidence and encourage consideration of non US investments. Thank you.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Please protect the American public’s right to information! Protect average citizens from powerful corporate tricks.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I (and most long-term investors) review my investments on a quarterly basis. Companies calculate their profits on (at a minimum) a quarterly basis. It is only fair to require companies to report their earnings on a quarterly basis, as they are calculated and disseminated to internal stakeholders. This rule reduces transparency and does very little to reduce costs.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Under this proposal, owners (shareholders) would receive only half as many official updates about the businesses they own. Reducing reporting requirements weakens the connection between companies and their shareholders. Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. It would be a mistake to change reporting requirements.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Clearly less is not best in this situation. More information makes for more informed intelligent decisions no matter what the issue is whether it be financial, health related, or personal. Why would something like this be introduced in the first place? Who initiated the proposal? Who supported raising this issue. Perhaps knowing this information (initiator) might sway one to invest with different companies in the future.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous To the SEC: I respectfully oppose the proposal to allow companies to replace quarterly reporting with semiannual reporting. Quarterly disclosures are a critical link between companies and their owners. Reducing that cadence would leave investors with less information, greater uncertainty, and potentially more volatile market reactions when updates finally arrive. Arguments about cost savings or reduced short-term pressure do not outweigh the value of consistent transparency. Technology has made reporting more efficient, and short-termism is a behavioral issue, not a disclosure issue. Less information does not create better-informed markets. It creates the opposite. I urge the Commission to preserve quarterly reporting requirements. Thank you for the opportunity to comment on this proposal and for considering this comment!

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous In regards to reports, lack of transparency is synonymous with a) laziness and b) deception. I'm not sure why individuals and companies dealing with others' money are allowed such freedoms. Would these same companies and individuals allow ME to spend their money as I please with no accountability? Forgive me for my lack of eloquence, but these instances require a direct approach.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Honestly, I've think that the direction should be towards more reporting than less. Especially given that the total sum of dollars invested for the average investor is higher than the amount that is kept in traditional banking, where reporting is monthly. By removing reports, you remove from investors the ability to make informed and timely decisions about their investments. I don't think the argument about reduced costs holds water, both because that's bunk (costs going down not up) and because the investors are the source of funds not a cost center. Change your infrastructure costs like which data center you use or which publishing house or the quality of paper. Not preparing quarterly reports at all should not even be on the table.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Owners of a business deserve regular, transparent communication from that business. Reducing reporting requirements will weaken the connection between companies and their owners, likely leading to greater volatility because of owners being less informed. The costs of quarterly reporting should become less of an issue in the age of AI and increasingly efficient disclosure tools. I believe it is a mistake to reduce the reporting requirements, and ask that you help preserve the right to transparency for investors. Thank you.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous When is less information better than having more info? I am investing for my future retirement; not to get rich. I want to know how my money is invested; what companies, how are those companies are performing; etc. I want the latest info so I can decide if I need to make any changes to my investments. Reporting on a semiannual basis would not give me that option.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Timely Corporate transparency is necessary in order for investors to make strategic stock choices.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous This comment is to demonstrate my opposition to changing the SEC reporting regulation from quarterly to semi-annually.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous This is a bad proposal. More transparency and visibility is one of the strengths of American investing - this directly hurts stocks ability to follow their companies and will provoke more knee jerk reactions to data gaps. Do not pass this rule!

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Moving to semi-annual report reduces transparency to shareholders and will potentially increase volatility in share prices as less frequent information may cause larger swings. Please continue to enforce quarterly reporting.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I DO NOT support. The absence of information creates speculation. We need to understand what the companies we have an interest in are doing with our investment. Quarterly reporting is key to an informed investors.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous As shareholders of public companies, we need to be as informed as possible. These are public companies, and there is no reason to go from quarterly reports to semiannual reports if we are to keep shareholders' interest a priority. Not only do we need transparency, but there is a lot of community and business around reading and interpreting quarterly reports.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am opposed to the proposed change. I think that quarterly reporting plays an important role in providing information to the individual investor. Reducing the frequency of reporting is a detriment to the individual investor's ability to access corporate performance.

Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous While I completely understand the rationale behind the desire to move the SEC's regulatory requirements towards semiannual reporting, I firmly believe that doing so runs counter to the best interests of participants in public markets, and potentially strips it of its equalizing nature. I am aware that the current standard of quarterly reporting practices has a few particular downsides, specifically higher costs to firms which may disproportionately affect smaller issuers and the need to report quarterly potentially altering internal performance goal-setting and have in some cases disincentivized some firms from going public or remaining so. All of these are undoubtedly detrimental to investors. However, I feel that these issues are overwritten by the fact that public equity market participation is, by definition, firm ownership. Ownership of public equities is a quintessential aspect of our country's wealth mobility. The ability of any individual to participate in that ownership, and the gains and benefits it delivers, are what makes public markets valuable. But, an essential aspect of that ownership is visibility and transparency. Equity ownership is one of few, if the only, types of assets in which ownership can be acquired but direct guidance and oversight into the operations and direction of that asset is not easy to achieve. This creates risk, particularly for retail investors, who participate in ownership less as a means of providing direction but more as a show of faith and trust. But, the only way that these investors can remain protected from having that faith broken is continuing to understand and analyze their assets through the wealth of information that is currently publicly available, and should remain readily available. It could certainly be argued that continuing to report quarterly creates an undue burden on firms, perhaps

deterring firms from joining public markets in the first place. I would argue that any firms reluctant to report their performance to their owners frequently are perhaps not ones well-suited to taking on public ownership, and by extension public trust, at this time. Firms should want to create value and positive emotions for its owners, and one of the ways it does so currently is by being forthcoming about what that trust is creating for owners. Firms are also incentivized by nature to save costs wherever possible, so if given the option many, if not all, will undoubtedly opt to report less frequently. And, there is no doubt that institutions will retain their increased access to information, so creating less information in the market only furthers the gap between institutional and retail participants, making retail participation that much more difficult. Participation in public equity markets should not be contingent on already having wealth or disproportionate access to information. As a final statement, in an age where all market participants are increasingly turning away from stable options and towards markets that seem to more resemble gambling, like betting markets, we should cling to the facets that make our institutions feel reliable and safe to participate in, not change to reflect that trend towards those gambling markets. Equity is ownership, not gambling, and should remain such.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We must continue Quarterly Reporting so that small investors can have the information they need to buy/sell in a timely manner.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 I remember Enron. You should too. I oppose the proposed changes.

Thanks,
Kyle Turner

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 My name is Malcom Ross, a Project Engineer in mining.
Eliminating quarterly reports opens the door to egregious financial abuse, and will assuredly create schemes similar to the fraud perpetrated by Enron decades ago. Rolling these rules back is an egregious mistake, and jeopardizes public trust in the open market. Frankly, this effort seems to be structured to benefit the tech companies who've taken to black book accounting to cover up their obscene AI infrastructure expenses. It is extremely disappointing to see attempts to obfuscate data that should be public.

Sent from my iPhone

Anonymous — Jun 23, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Do not change the quarterly reporting requirements, especially in our current political and economic conditions.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Ash Thayer
LLC Owner
I want the same transparency that private companies and banks know about investment health. It is unfair to everyone who is not working in the financial industry, regardless of if they are wealthy or poor. This opens the door to more fraud, more personal loss for working class people who actually create the wealth for large companies with their labor.

This creates more of a divide between the wealthy and poor and the United States, and this is destroying the fabric of our democracy.

This is not acceptable on any level.

Ash Thayer ashthayerstudio.com

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep the quarterly reports so I have a better understanding of what's going on in the company that I own stock in. It shouldn't only be for the insiders who will bail as soon as something goes wrong and left us without inside information holding the bag.

Junius

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Jamie Shepherd, lead pawnbroker

My company provides annual compliance training. One of the modules is on insider trading. Lowering companies' standard of reporting will increase the risk of insider trading, dissuade investors who want to see the recent trajectory of a company's finances and decisions, as well as providing more time for dishonest companies to fudge their books in a way that will prevent accountability for a longer duration. Changing company reporting from quarterly to bi-annually is cutting a corner and providing a bigger window for fraud and corporate crime to occur.

Thank you for your attention to this matter.

Jamie Shepherd

Anonymous — Jun 23, 2026

Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Greetings. I'm Katherine Zod, Retired Naval Officer, Mystic, CT.

I've been investing in the stock market for 40 years. When I invest in a company, that company becomes my financial partner. It is my company and money as much as it is that of the people running the company.

Transparency is vital my well-being. Reduced transparency would be like letting your spouse have control of all the money, and only have to tell you how you are doing financially twice a year. Is that a good way for a responsible adult to live life?

Knowledge is power. Please don't reduce the power I need to live my financial life responsibly.

Respectfully,
Kate Zod

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Quarterly accounting keeps big business honest and we need to reign in these large corporations since they are not "people" with a desire to have a democratic ethical, moral society. I want a just and fair society and government needs to protect the common good! It is extremely important that we keep our wise laws since we have a felon as president and corruption perpetrated by everyone he has appointed. This creates so much suffering and chaos as they steal our hard earned taxes for their personal pedophial party coverup & bribes to Putin oligarchs who are also embedded in this criminal scheme. Stand strong as we are many more who want a future for our children free from slavery & servitude to these maniacal men.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I'm writing to you as a constituent and a regular investor to ask that you protect the current SEC quarterly reporting rules.

I know there are pushes to change this to every six months, but that would really hurt everyday investors like me.

Quarterly updates keep the stock market steady and prevent sudden drops.

Wall Street already has an edge; retail investors need timely data to compete.

Regular check-ins keep corporate management honest and accountable.

Checking in four times a year makes it much easier to manage my savings.

Cutting down on transparency only helps big corporations, not regular people trying to save for the future.

Please protect the quarterly reporting cycle.

Thanks for your time and for looking out for everyday investors.

Barbara Biskup. Retired.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Reducing reports to twice a year From: Anonymous Affiliation: Jun. 23, 2026 Sent from my iPhone I'm a Mötley fool member and I just wanna take you to know that I think this is wrong and really affects transparency in an all companies. Thanks.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 The Only reason the SEC would want this is because they have something to hide! We do not want to give them opportunities to cheat and steal from us or their companies! This is an invitation
for fraud! We have already seen what happens when no one looks closely at details on the books. Remember Minnesota, Virginia, Maine and other states where fraud is being exposed. I was the secretary for a nuclear engineering educational program on a well-known
campus for 23 years. I know about fraud. Someone borrowed my card for a legitimate purchase and then continued to use it for illegitimate purposes! He ran up thousands and thousands of dollars without my knowledge. Records need to be accessible and reviewed
on a regular basis, not twice a year! I live in the Midwest and am now retired. I do not want to see any kind of fraud anywhere! If anything , records should be reviewed every 3-4 months. More is definitely better in this case. Sincerely, Latricia Vaughn

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep our financials transparent

Bob

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep reporting QUARTERLY!! Monthly would be even better! Sheila Heffron Retiree

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep the requirement for quarterly reporting. Companies should maintain transparency with the public.
Kat Johnson

Sr. IT Analyst

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Hello,
I am a CPA in Texas. I am a consultant who prepares SEC filings for microcap companies who are too small to afford a financial reporting staff. These small non accelerated filers already get plenty of extra time to file, especially at year end. One of my clients filed their third quarter on November 15, and then their annual 10-K on March 28. That was 4.5 months. In that time, the majority shareholders voted to sell the assets, which had been about $40 million on the balance sheet of the Company to themselves for $1.5 million. They then sold the public shell to a person whose plan it was to flip it as to someone to use to take their company public. The new owners quickly issued new shares and diluted the prior public shareholders. The 8-K to announce this was the only communication the shareholders had, only after the deal was essentially done, and this was all within the current rules. The last thing the public needs is for these companies to have more time. If anything, they need to report more often.

Thank you, Donna Guy, CPA

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reporting was instituted to stop fraud and abuse. Are we inviting it back?

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Frud

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Diane Packer is requesting quarterly reporting! I depend on updated information as a retiree to supplement my income. Thank you!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This requirement was instituted because there is a need. They have shown they cannot be trusted without regulations. Every time they start stripping regulations to remove ‘red tape’ and make things ‘easier’ for

businesses the consumer is the one getting screwed with higher prices, shady deals and taxpayer funded bailouts. Keep these common sense regulations!

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Bad idea! Didn't work before.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 SEC NEEDS to be ACCURATE AND ACCOUNTABLE!! Quarterly reporting would be Minimal!!!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Maintain quarterly reporting. This is not fair to individual investors. Stocks are people's retirement accounts. Insiders would have an advantage over other investors. Vote no. Janice Boone, 200 Elf Shore Cove, Hayesville, NC 28904 Retired investor

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Quarterly statements From: Anonymous Affiliation: Jun. 23, 2026 Please keep statements quarterly.This is especially important as I approach retirement age.6 months is too long to go without this information.
Sincerely,
Danielle Welch Blair,M.D.

Sent from AOL on Android

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Absolutely not. Lower returns lower valuations less transparency and will lower our investments. Less chance fir fraud period

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Please don’t remove the quarter reporting requirement. To do so removes what little accountability people have for honesty from corporate governance. Lesley Suzanne-Douglas, retired.

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 The American public desserve transparency. With everything computerized there is NO excuse. Other than deception.

Sent using myEarthLink

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 The regulations have been put in place for specific reasons. Since the 80s, every time something gets deregulated or the regulations are loosened, terrible things happen. You shouldn’t give companies more time to commit fraud.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I strongly believe the companies need to report quarterly numbers. Too much can happen in six months and this does not protect investors.
I urge you to vote against this proposed new schedule.
V. Lahourcade
Houston, Texas 77056

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 I am old enough to remember Enron - the poster child for corporate dishonesty - as well as the failure of WorldCom and Arthur Andersen. I was working at Ernst & Young at the time and saw at first hand the ramifications of these collapses.

Quarterly reporting is essential to protect the interests of investors, making it more of a challenge to perpetrate fraud on such a grand scale. And it's not only the investors whose interests should be protected: there are also the employees, their families, and company suppliers all of whom are affected when a company folds. Quarterly reporting, requiring regular signing with the threat of jail time for false certification, is key to keeping business honest and accountable.

The modern world is increasingly risky, with new challenges arising every day. Why add to those risks by changing this provision? Retain quarterly signing.

Robin Millward
Business Development Consultant
Oqunquit, Maine

Sent with Spark

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I think you need to keep an eye on Wall Street all the time! They are corrupt. Please do not go dark for 6 months! Think of what could happen!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep Quarterly open!!! We the people are speaking up on this!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep reports on a quarterly basis. DO NOT CHANGE!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Stop protecting big business. You work for the people

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Brenda Roberts, Georgia Keep Quarterly reporting so that gains or losses can be monitored and addressed in a timely manner. Quarterly reporting would also be more transparent.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Why are you even considering this. Haven’t they already robbed us blind. Are they paying you to do this or what?

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I am a teacher. I have to report everything I do. My students have to take yearly standardized tests to prove that I am a worthy teacher. Every company should prove its worthiness ALL YEAR LONG!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Keep it the way it is!

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep the required signatures.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This will cause severe financial issues for the average consumer and investor. This is certainly not in the best interest to the average consumer, and a license for more white collar crime
Brenda Coleman 103 Ravenswood Rd Hampstead N.C. 28443

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 CEOs have enough opportunities to “arrange” deals in their favor. Any effort to keep them honest must be maintained, possibly strengthened, not watered down!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keeping it quarterly allows for more transparency. No one should be able to hide their books.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 23, 2026 Since companies ordinarily compile quarterly reports, there is absolutely NO REASON why the shareholders shouldn't have access to these reports as well! Transparency has become a BIG ISSUE!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Yes

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Be honest please

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Accountable CEO's still need checks! Keep the quarterly reporting... otherwise make it monthly!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Cutting to 6 month disclosure is a disaster waiting to happen. Removing CEO accountability is just taking care of the bullionaires. Show that you are working for the American people and not the corporations. Keep the accountability when it ahoukd be.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I want the quarterly report to stay in place. Lawmakers preach transparency and then hide way too much with having fewer checks and balances.

Anonymous — Jun 23, 2026

Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep this quarterly, we must have insight to investments, situations change every day. We may need to make a change, it's nice to know what the heck is going on. It's our money not theirs that is being invested.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Please keep quarterly earnings reports! I feel full disclosure and transparency is important —too much can happen in a 6 month period.

Karen Bailey
West Linn Oregon

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Never return to biannual!!! Stay on Quarterly or Monthly Reporting!!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 What the hell is wrong with you people. Are you as demented and stupid as trump. There is none of this taking a break. If working full time is too much then resign and take trump golfing as your new job.

Retired Medical/ Legal Bureau Chief in the Brooklyn DA's Office

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Investors need more transparency, not less. More accountability, not less. There's no good reason to end quarterly reporting, so don't do it.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Business leaders should be more accountable to investors, not less. In this day and age, technology allows for real time analysis of assets. Quarterly reports are not a burden. Do not change the law to make it easier for investors to be defrauded. Kathleen Forte. Retired teacher.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 There is enough grift and corruption in our country - please do not give corporations the ability to hide their records from the public. We need MORE scrutiny and oversight not less. Please keep quarterly reporting the requirement.
Thank you.
Michael Republicano,
Retired

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Dr Dee NMD in Tucson AZ. We all need to be ethical and live and work with integrity. Sadly these laws are in place because money and power corrupts humans. This process keeps folks honest…

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reporting should remain mandatory. Without it, companies could hide their poor performance and cost investors billions. Without quarterly reporting, there will be no transparency and will impede regular investors' ability to make informed investments. Do not eliminate quarterly reporting.

Sent from Proton Mail for Android.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 What in the world are you people thinking, or better said, is anyone awake, cutting the requirement in half is akin to doubling the speed limit, except the results are less visible!
Just say NO

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This is not transparency! We are finally getting transparency at the WhiteHouse and now y'all want to duck and hide! What's up your sleeves? Kim Gibson. Retired.Numbers do matter! Data is only as good as the person entering in the data, so let's make sure those employees are true to the numbers, not true to the bottom line and whether someone is getting a bonus or not!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reports are a must. We need transparency now more than ever before. Human nature just requires it. Please keep it honest. No more Enrons!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Lauren Cercone, retired Director of Market Research. In retirement, your ability to recoup losses in your investments drops - you simply don't have as much time. Quarterly reporting is vital to ensure prompt corrective actions and avoid financial setbacks.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This is puts the small investors on the outside looking in. They will be left holding the bag and miss every boat that has a rising tide.

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Why are you trying to change the rules? We need to keep businesses accountable by keeping with the quarterly reporting. We should not extend it to 6 months. We need to keep them accountable every 3 months.

Thank you.

Paula Smith

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep Quarterly Reporting. !!!! Don't mess with something that has been working for years.

Scott C. Ennis
Atlanta, GA

Sent from AOL on Android

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We NEED and MUST retain quarterly reporting!

Patricia Lipp-Strayer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 After the Enron scandal and other corporate scandals, the Sarbanes–Oxley Act of 2002 created rules requiring CEOs and CFOs of public companies to personally certify quarterly and annual reports. A false certification can carry serious criminal penalties.

The SEC has proposed allowing some public companies to move from quarterly reports to semiannual reports — meaning fewer required interim filings (from three quarterly 10-Q reports plus an annual report to a possible twice-a-year proposal. This is mainly about reducing the frequency of required reporting, not simply removing CEO responsibility for the reports that still must be filed.

Transparency in public companies is what protects shareholders and the public. After Enron, we learned the importance of making CEOs and CFOs personally accountable for the accuracy of financial reporting. Reducing required reporting from quarterly to semiannual means fewer opportunities for investors and the public to see problems developing. I believe accountability and transparency should be strengthened, not weakened. Again, after Enron fiasco the lesson was clear: more sunlight and accountability matters. Cutting required financial reporting in half risks reducing transparency for shareholders and the public. CEOs who sign financial statements should be held responsible and accountable for the information they put their names on.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 We need quarterly reports

Sent from my iPhone

Anonymous — Jun 23, 2026

Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Kathy Ingalls Hefni, RN Clinical Nurse Mgr
As an executive in healthcare I am held responsible for overseeing clinical staff. That duty includes reviewing & signing off on documents that have been reviewed for other staff members. If I am being held accountable for myself & others, I shouldn't hesitate by signing documents (which I do) on a monthly, quarterly and annual basis. If you know you have done your best there should be no hesitation in putting your signature to a document validating accuracy, truth & facts. Keep quarterly accountability. Just another way for wealthy people to get by!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Patricia Perito, Investor and Trustee.

I will feel less comfortable and interested in investing if this change to six months is made. These companies wouldn't exist if it weren't for investors. They should be made to keep their financials transparent.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Re: File No. S7-2026-15, Semiannual Reporting

I strongly oppose allowing public companies to replace quarterly reporting with semiannual reporting.

At minimum, CEOs and CFOs should remain required to personally certify company financial disclosures every quarter. Frankly, I would favor more frequent certification and disclosure requirements, not fewer. Public-company executives are entrusted with investors' money, employees' livelihoods, retirement accounts, and the public's confidence in the markets. That responsibility should come with regular, meaningful accountability.

Quarterly reports force leadership to put their names behind the company's financial condition, internal controls, material risks, and disclosures throughout the year. Reducing that to one semiannual report plus one annual report gives executives fewer points of personal certification and creates longer periods in which serious problems, misleading disclosures, deteriorating finances, or internal-control failures can remain hidden from investors.

A CEO should not be able to go most of a year without personally signing off on the accuracy of what shareholders are being told. If a company's leadership wants access to public capital, it should accept the obligation of regular transparency. The SEC should be strengthening CEO and CFO accountability, including meaningful civil and criminal consequences for knowingly false or misleading certifications, rather than reducing the number of times executives must personally stand behind their company's disclosures.

Please retain quarterly reporting and quarterly CEO/CFO certifications. If anything, the Commission should explore whether more frequent reporting and certification would better protect investors, employees, retirees, and the integrity of the public markets.

Sincerely,
Arthur Cossairt, LPN
Kalamazoo, Michigan

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 MaryLou Mills
The harm from less than honest reporting from large entities affects too many people and organizations (as was proven with Enron). Having to put their signature on the reports will minimize misrepresentations that might otherwise occur due to pressures to impress various groups or people (i.e. shareholders, board of trustees,) along with management incentives. These reports can also impact the stock market.

Asking the CEOs to sign the reports and enforcing the designated consequences for lying is a simple, easy step to help protect the public.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 A 6-month period of a successful gain in revenues and market share and everyone wins. 6 months of declining value and loss of revenue and market share, and the only winners, are those on the inside. Protect all who risk their money, not just those who have a daily view of the risk they have taken. Outsiders who take the risk, actually have a bigger risk involved because they are touching and feeling the trends that build daily, they only have sporadic reporting of trends, which can have a spin on them when it's an hour sit-down once or twice a year. Even 4 times a year a CEO can project a positive look at feel. That's why used car salesmen are successful.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This policy is inviting disaster. In fact, it has existed before and disaster is exactly what it caused. In today’s world, accountability is of the utmost importance. We the people depend on you to protect us.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Don’t allow corruption more time!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 We should be making

fraud more difficult not easie. Allowing the concealment of records for months allows more time for fraud. We need quarterly reporting as a protection to potential investors.
Ona
Hook
Registered Nurse

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 why would anybody think this is a good idea that is a conservative, this will kill the stock market off nobody will be investing in anything

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 It's been apart of the apparatus that keeps launderers and tax dodgers honest. It ain't broke so please stop putting in fixes.

Sent from Proton Mail for Android.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep the company financial reporting to investors on a quarterly basis. I am an accountant, and I see delaying the financial reporting for companies as a bad idea.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 My name is Jackie and I'm 77 years old. I have lived long enough to have seen a great number of changes made by our government. This proposed change is not only bad for the citizens, it will put a stain on every elected official that votes in favor of it. The US population has almost had its fill of all the cuts to social programs, current immigration deportations, wars, etc, and the abuse of our tax dollars on worthless, vanity projects. If this bill is passed whoever voted for it might as well pack their bags and go back home.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 It could destroy trust in the market and that could destroy the value of the currency essentially turn billionaires into to mere millionaires - keep four reports per year or six or twelve we need transparency - twice or once is too long for market forces to hide their books

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 As an investor I need to watch where my money goes and what it is doing so I can make good decisions and act accordingly. These are just good business practices. Too much fraud at the top. Honesty is the best policy so we all win.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I think it should be left as is. These days changes are so quick it's to our advantage to be as up to date as possible.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Quarterly accounting keeps big business honest and we need to reign in these large corporations since they are not "people" with a desire to have a democratic ethical, moral society. I want a just and fair society and government needs to protect the common good! It is extremely important that we keep our wise laws since we have a felon as president and corruption perpetrated by everyone he has appointed. This creates so much suffering and chaos as they steal our hard earned taxes for their personal pedophial party coverup & bribes to Putin oligarchs who are also embedded in this criminal scheme. Stand strong as we are many more who want a future for our children free from slavery & servitude to these maniacal men. I am Karen Schaefer, citizen from 1255 MojaveSt., Idaho Falls, Idaho.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Must remain quarterly

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 The SEC has an

obligation to report quarterly to citizens. Stop hiding vital information from us.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 In order for the general public to be able to make informed trading decisions, the reporting should remain on a quarterly basis.
Theresa J Monahan
Certified Public Accountant

Anonymous — Jun 23, 2026
Subject: Quarterly needs to remain From: Anonymous Affiliation: Jun. 23, 2026 Must remain quarterly

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Quarterly reporting needs to remain From: Anonymous Affiliation: Jun. 23, 2026 Must remain quarterly

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Think they are great! Provide stock owners with some degree of control over the companies they invest in. Don’t get roid of them.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Keep it Quartly

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep the reporting quarterly to protect all Americans from crooks!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep the reporting quarterly to protect all Americans from crooks!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Not one company can be relied upon to provide honest reporting without enforcing quarterly updates. The idea of halving the reporting is just ludicrous on its face. Cut it out!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep the reporting quarterly to protect all Americans from crooks!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Do those in power not realize how bad this is for the average consumer?? If you pass this travesty of an action, only the wealthy will benefit, leaving the rest of us holding the bag. As a full time caregiver for my adult child (not paid mind you), and a widow on a highly limited income, I cannot afford to absorb the higher prices and hidden fees this foolishness will bring about. If businesses can hide their books, I can't help but think it will encourage tax fraud. Michele Shapiro

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Kim Horvath
Education Manager

Quarterly reporting is ESSENTIAL to keeping the business practices of publicly traded companies transparent. It informs the public and allows us to make researched decisions regarding our investments. Changing it to bi-yearly serves no purpose other than to allow a few informed elites to move their money around at the expense of the common investor. This is a disastrous idea that does not serve the American public and threatens the stability and growth of their savings and retirement.

Sincerely,
K Horvath

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 The manipulation of wealth and growth to monopolize power over the people is CONSTITUTIONALLY WRONGFULLY against our values and rights. don't be manipulated use your own soul to do what's right

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Chris R. - retired - I am on a fixed income and feel the government - and Wall Street - should be more transparent - not less. We are seeing fraud in many federal programs, taking away safeguards regarding investments is not going to make that better. Please consider the everyday American as you make your decision. Citizens (tax -payers) are struggling at this time, trying to make ends meet, please don't make it more difficult to stay afloat by making reporting less frequent jeopardizing investments.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I completely disagree with this obvious attempt by corporations to hide earnings and further obfuscate their negative and positive effects on the economy. In this digital age corporations should be doing this more often not less. This fact is proof that they are looking to hide rather than be transparent about their corporate activities.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep it Quarterly!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I'd like to keep companies communicating effectively so we shareholders can make our decisions properly.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 It is important to continue with Quarterly reporting to the SEC! DO NOT CHANGE THIS!
Sally Garber, retired, important to maintain accountability!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 My name is kirk Johnson and I'ma software engineer. All of our retirements are tied to the stock markets and we need to have transparency in order for us to make educated trades and have stable portfolios. This jeopardizes the retirements of all Americans. We should add more transparency not less

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Please don't make me withdrawal my investments from the US stock market by facilitating a new class of corporate conmen by reducing accountability reporting!!!

Stay with Quarterly Reporting!!!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 James Moore grounds keeper it matters because I want to eventually invest

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep them honest to keep the quarterly reporting

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 If people don't know what is going on they won't invest in those companies and they will lose money because they want to save money in the short term

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This a bad idea to let companies go six months and getting rid of quarterly reporting. We the investors will be kept in the dark about possible financial problems and risks that could arise if they are required to not to disclose their financial information. As a retired person who relies heavily upon my investment portfolio to manage my life, I have to say that this would be a disaster for my financial future. Please keep quarterly reporting a requirement for all companies that are currently operating under this rule.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This seems to be a complete insider trading work-around. Investors could lose everything in those six months and the books could be "cooked" for the average investor. Do not allow this six month reporting lag.
As a young widow who was a stay home mother, I rely on my investments to make up for the income taken from me.
Deirdre P.

Indianapolis, IN

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Having watched greedy and unscrupulous executives easily lie to the American public, it is imperative to force them to be truthful. This rule should not be abolished.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Hard to keep these people honest as it is. Keep quarterly!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 That's a horrible idea! It certainly isn't the American way of doing things. This will set us as a country back at least 150 years. Don't do it. The only people it helps or serves are private companies who have inside knowledge.

Sent from Proton Mail for Android.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Some of us can’t afford to lose money, especially when it could have been avoided by continuing timely reporting.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 As an American healthcare worker depending on retirement backed by the stock market and exchange, I’m demanding oversight do we don’t crash like in 2008 when weak oversite by the SEC led to a collapse of our markets. That housing crash almost wiped out 1/2 my investments. We need these SEC regulations and reporting for better accountability. Stoping accountability only leads to fraud and waste

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We need more openness not more closed doors

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Keep it! It makes companies more accountable!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 To Whom It May Concern,
I am writing to express my strong support for maintaining the current quarterly SEC reporting framework rather than shifting to a semi-annual model.

Having worked for multiple public companies, I feel strongly that frequent financial reporting is vital for investor protection and market efficiency for several key reasons:

1. Timeliness and Transparency: Quarterly updates provide the steady flow of reliable data necessary to evaluate a company's health in real time, reducing the information lag that hurts retail investors.

2. Risk Mitigation: A six-month reporting gap is far too long in today’s fast-moving markets. Quarterly filings allow investors to spot deteriorating fundamentals and manage risk before major losses compound.

3. Market Stability: Continuous disclosure ensures the market smoothly prices in new data, preventing the massive, volatile price gaps that often occur when six months of accumulated news is released all at once.

4. Corporate Accountability: The 90-day reporting cycle maintains strict discipline for management, preventing underperforming companies from hiding weak operational metrics for half a year.

Reducing reporting frequency would compromise transparency and increase blind spots for investors. I strongly urge the Commission to uphold the quarterly reporting standard.

Sincerely,
Heidi Campbell
Retired VP of Pricing

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 We don't need another Enron.
These companies should have to report every month.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 do not pass this we need more transparency not less

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I need to know what is happening with investments on a quarterly basis! Waiting 6 months is not feasible for me

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Andrew Cordas Sales Mgr/Trainer.
Trying to make the rich richer and keep the rest of us out?!? Kiss my ass-

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep reports/statements to the government and stakeholders at least quarterly so appropriate oversight of management is accomplished, and stakeholders have adequate information to make timely adjustments to protect their investments.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Quarterly reporting reqirement. From: Anonymous Affiliation: Jun. 23, 2026 Keep the quarterly reporting requirement. As an investor we are not getting timely information as it is. Audie Hoke President C_Rose Properties,

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Yes for corruption. Bankrupt investers that aren't connected. Why miss a chance to make America even worse.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This proposal is unnecessary and provides less transparency to investors.

Companies have been reporting quarterly for decades. Maintaining the requirement for them to continue to do so is not a burden.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Elaine Lebherz, United States Citizen, Retired. Please keep the SEC reporting quarterly to ensure timely accountability! In our current economic environment I believe it is not in the public's best interest to allow the SEC six months in between reporting. As I stated I am retired as is my husband so this is definitely a concern for the two of us. Please continue the Quarterly Reporting. Thank You!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I agree it should not be extended. If anything with computers and technology they should report more often not less.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Steve Grundy, Disney Special Events.
We need to keep quarterly reporting to better understand the companies I'm invested in.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 I am new to retail investing but I understand the metrics used in quarterly reports and use that information to determine my investment strategy. Without this information available to me, I simply wouldn't invest at all. I would be too blind for comfort and find the risk unacceptable.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Daniel Falcon, Retired. Why hide? How is that helping the American people, middle class and lower, anyway????

Danny Falcon

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 C.L.Hoover, Retired, Private Invedtor. What a horrible, stupid shortsighted idea. You want to get everyone to lose faith in the stock market and never investagain, go ahead and do this.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 The American people need transparency from the SEC. Quarterly reporting works. Do not change that.
Nancie Jones
retired State Employee

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I want quarterly reports especially with so much insider trading among politicians. I experience excessive fees for trades and management of my accounts.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This is bad for investors. If quarterly reporting stops the whole financial world will be affected.and investors pay the price-losing income!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We investors large and small need quarterly reports at least !

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Investors need to know what companies are doing. Quarterly reporting is the minimum. Monthly reporting would be better and would reduce insider trading.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Please continue quarterly reporting to enable investors to evaluate management performance.

Get Outlook for iOS

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 4x a year

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Why wouldn't you continue quarterly unless you want to hide something? Stop this insanity.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Anybody that votes for this is bought and paid for by **** crooked investors. Why will some investors have information but not the general public ? Is America totally controlled by criminals with money? It appears that it is!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Sharon Pinette Sonographer
This feels dishonest and shady. It is unequal for the people of this country.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Elizabeth Gale Manager of multiple LLC'Ss. There would be little information provided to investors on a timely basis and might cause them to invest in other countries, currencies or modalities....instead of the USA. Please

require quarterly filings.

Sent from AOL on Android

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Leave the quarterly reporting alone. By having the reports quarterly, there were a lot less problems. There is an old saying, if it ain't broke, don't fix it.

Sent from my iPad

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 The SEC needs to remember the needs and the will of the people, not just the fat cats and trumpites.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 I oppose what some are referring to as the "Retail Robbery Rule": My reason comes from an old "saying": If a camel gets his nose under the flap of your tent it won't belong before the behemoth of desert has pushed you out. Then, not only will you be in the dark; you will clueless! They scream for more space or time, etc, Now that's a real oxymoron! I'm sure that it's been difficult in especially in days passed to meet the quarterly deadline [4 times a year] to biannually [6 months twice a year]. What makes this ridiculous is the fact that we're in the computer age with technology to do tasks that don't need to be touched by human hands to do complex technology. If the amount of work to do something that make takes an hour to do by hands; it can be done in a matter of minutes by a computer! The extra time they're asking is SLACK TIME Instead, they should get better technology for their employees. Don't take from us & tell us it's good without through in the public's eye.

Sincerely B. D. McCain

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Without quarterly reporting, workers and their families lost their retirement pensions.

Continue to Hold Msnagement accountable!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reporting is

essential to the continued integrity and success of US capital markets. With modern technology, it is easier than ever for publicly held corporations to comply with quarterly reporting requirements. There is no valid reason to support changing this.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 This is unconscionable. Shareholders are not just investors; we're owners. We deserve to be informed. It was bad enough that the SEC has steadily chipped away at shareholders' ability to submit resolutions, now it's trying to keep us in the dark on corporate earnings and other matters.

Jacqueline Sadashige, Ph.D.
Manager of Corporate Responsibility

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 These CEO's will repeat their corrupt practices if you, theSEC do not keep the frequency of reporting at at least four times a year. We the people demand it!! Respectfully, Piccola Pina jalapina24@yahoo

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 To: SEC
From: Lawrence Kjorvestad
Retired small business owner.
I am a small investor in stocks and the quarterly reports are very important to me. I don't believe that going to a semi-annual financial reporting is a good idea. I don't know of any good reason to make this change. With the amazing amount of fraud being discovered in the US, now is not the time to make such a change in corporate reporting. Thank you

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 It took years and a lot of money to get these millionaires convicted and now you just want to slap them on the hands. Leave well enough alone.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Meep it quarterly

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Anonymous — Jun 23, 2026

Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Quarterly earnings should be reported or a lot of people might invest in something else like gold or silver.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 We need accountability for all corporations and their leaders! There should be much more we need to know about how they do business! Much more!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Necessary - critical to check and balance government.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep quarterly reports

Moussa Fofana

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Not a good process. Remain with current status. Corporations have proven to be unreliable regardless of contracts or verbal promises.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 this is another recipe for fraud... small investors will leave stocks a flood the bond market... how much is trump making on this BSW...

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Maurice Dayan
Finance Director
Bluestar Alliance LLC

More information leads to better investment decisions, and more frequent reporting keeps management on their toes.

Thank you,

Maurice Dayan

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Enron was an utter embarrassment to our society. If the SEC capitulates to the rich, what kind of protections do any of us have?

Lisa Joeckel

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Wanda Thompson Retired: Keep it Quarterly reporting, it's fair for the American people to be informed if needed!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S-7, 2026 15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Why is even OUR Securities and Exchange Commission bowing to the Trump whims? We, as investors, deserve to know where we stand, just as we always have; Trump economy or not. Please do better. Your children and grandchildren are depending on it.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 We need and even more -THEY- need quarterly accountability!
Please do not pass!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep quarterly financials as they are. We investors insist on it for accountability.

Leo Schick

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 ABSOLUTELY KEEP IT!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 My name is Kody Adcock, I'm a nurse, and I want large corporations to be held accountable to their shareholders, including myself, my family, and anyone who invests in index funds, which is just about everybody.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Laura Wright, RBT Quarterly reporting is essential to corporate accountability. Please do not change the requirement.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Monthly reports should always be published.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 No bloody way. In ANY other Presidential Administration this terrible idea never would have gained any traction whatsoever. Only in the second Trump Administration could a measure be proposed designed solely to game individual investors and benefit insiders and hedge funds. For the better part of a century quarterly reporting has served its purpose. To change it now would be aiding and abetting a future white collar crime wave.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep quartet reporting. It works well as it is. There is no good reason to change it.
Jerry Shaw, retired Firefighter

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Absolutely wrong to go that route. It's just being made easier for people to hide their wrong doing.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 No no no transparency is needed to stop fraud. There is already way too much fraud in this country.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 To whom it may concern,

I am a service worker in Nashville, Tennessee. Amid all of the other turmoil we have been experiencing in our great country, I see this as just another egregious and obvious attempt to further defraud and steal from the American public. Disgusting. I absolutely do not support the SEC's proposal to move away from quarterly reporting. The public does not support this. Please, do the right thing.

Sincerely,
Rachel Acevedo

Sent from my Galaxy

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Quarterly !!!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Keep QUARTERLY reporting

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Keep quarterly reports.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Accountability is important. Signatures on reports keep CEOs more honest. Quarters reports must stay in place.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reporting should be mandatory. As a long time public servant, who will greatly rely on investments to survive upcoming retirement, it is ridiculous to read that the SEC wishes to reduce the general public's knowledge regarding potential and existing investment by reducing the frequency of pertinent disclosure. It's pathetic that this idea is even on the table. Nancy Manning

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Quarterly reporting keeps all investors informed and upholds accountability. We must keep quarterly reporting.

Thank you!

Michelle Smallwood

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Both consumers and investors have a right to regular quarterly reporting and companies that profit off consumers have an obligation to be transparent. Stop the greed of the corporations. You should be working for all of us.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We need protection for our retirement funds. We need all the information we can get. 3 months is barely enough to make good decisions. 6 months is total blindness.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 My question is simply why? This is the shadiest administration that has ever been in the White House. I'll pull everything out!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 It is ridiculous that corporations think they can hide financial information when it impacts so many; employees, stockholders, and the public as costs rise. Keep the quarterly law for financial reporting. Claudia Cleary—philanthropy support staff

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 MORE reporting is needed. NOT LESS!!!

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Victor Quijano, investor, about to retire let's keep the per quarter requirements for this important legislation.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Cutting reporting to twice a year leaves regular investors flying blind while insiders keep all the advantages. Transparency every quarter isn't a burden — it's the bare minimum. Don't hand Wall Street a six-month blackout."

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 If everything was on the up and up why do we need this? People who operate in the dark are doing illegal practices! We can see the corruption now and nothing happens if they go dark we are in trouble! At least try to represent hard working Americans that is your job!!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This isn't a new idea. It didn't work then, it won't work now

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 SEC reporting quarterly is crucial. Do not change reporting to every 6 months. That’s ridiculous and shady!

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 We need more transparency, not less! After years of working in tech for companies ranging in size from 16 person startup, to a 1.5 Millie. Employee monolith, I’ve seen companies grow through every stage. The only ones WH will benefit from this change are the top .1%.
Stella Jacoby
Retired (tech)

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Keep the quarterly reporting. It’s not overly burdensome, it protects investors and shareholders.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I’m so sick and utterly exhausted seeing the disproportionate wealth in the U.S. - please stop removing checks and balances. It makes me just want to give up on everything. Yes, everything.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 As a Government agency, the SEC’s purpose is to protect the public from unscrupulous business practices which cause financial harm to investors and the general public. Without these protective measures, the SEC no longer serve its purpose, which is a violation to its very existence.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Please stop the corruption

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Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 This is a partisan issue. Wealthy republicans want to abolish the SEC altogether. They have been pushing these issues since Bill Clinton signed to abolish the Glass-Steagal Act. They have consistently pushed to reduce the size SEC department. Since trump was sworn in for his second term (January 20, 2025) both he and his family plus many other investors have significantly defrauded Wall Street and this needs to stop. The SEC as a department needs to be significantly increased.

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 Cath Stohr , Retired — The Quarterly reports must continue as normal for transparency and accountability.

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 I would like to see the reports come out monthly. If not, keep them quarterly. Thank you.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Please keep quarterly reporting!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Linda Peters, Retired. Reporting should remain quarterly. I cannot afford to have losses to my portfolio after all these years of saving to allow me a comfortable retirement.

Sent using myEarthLink

Anonymous — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 I request that the SEC maintain quarterly reporting so investors can have timely information about the companies the are invested in or planning to invest in. Reducing this reporting to two times a year will keep investors in the dark and cause losses of their hard earned monies.

Thank you,

Jimmy Fluri
Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 23, 2026 Public companies have an obligation to report quarterly for transparency so that investors can make informed decisions. I am a retiree with investments and lack of information could ruin my financial decisions. Please don't widen the window for companies to have a bigger opportunity to commit fraud.
Angela Goggins, retiree

Sent from my iPhone

Anonymous — Jun 23, 2026
Subject: Rule S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 Public companies have an obligation to report quarterly for transparency so that investors can make informed decisions. I am a retiree with investments and lack of information could ruin my financial decisions. Please don't widen the window for companies to have a bigger opportunity to commit fraud.
Angela Goggins, retiree

Anonymous — Jun 23, 2026
Subject: From: Anonymous Affiliation: Jun. 23, 2026

Anonymous — Jun 23, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 23, 2026 These rules were put in place to PREVENT the financial disaster that occurred. Rolling then back will just allow for a repeat of history and hard working Americans will lose their life savings because of it if you move forward with rollbacks.
Regards,
Frederic Machard

Anonymous — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 23, 2026 What are you trying to hide? Who are you trying to protect? This move would certainly not benefit anyone but the ones getting rich off the backs of the rest of us! Helene Morrison, retired, just a gal trying to protect what little I have and make sure my grandkids have THEIR opportunities, too.

Anonymous Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous We need transparency

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Anonymous None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Anonymous Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Publicly traded companies should report at least four times a year, not two! Less reporting means less transparency, and less transparency leads to greater uncertainty. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I do not support any attempts to reduce reporting requirements for publicly traded companies.

Anonymous Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Reporting should be 4x per year

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Anonymous Anonymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Businesses I work with are held accountable through their monthly reporting. It underpins momentum for growth. Businesses I invest in should also be held under the same scrutiny. Less transparency doesn't eliminate uncertainty. It increases it.

Anonymous Economically educated citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly oppose the proposed rule that would allow regulated companies to switch to semi-annual reporting rather than quarterly reporting. I am in favor of more, not less, transparency in our economic system in order to give investors and citizens more information about the decisions they make. Thank you.

Anonymous I manage my own investment portfolio. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against the proposed semiannual reporting rule S7-2026-15. I am a retiree who self-manages my investment portfolio. Changing quarterly reports to semiannual reports reduces the transparency I need to successfully manage my investments. Semiannual reporting will allow corporations to conceal the consequences of their good and poor management decisions for a longer time. This unnecessarily exposes me to missing out on timely buy/sell decisions, costing me money that supports my retirement. Whoever recommended this change is not a friend of the individual investor

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Anonymous individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous individual I want to stay with quarterly reporting not semiannual.

Anonymous Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I have invested in the equity markets since 1979 and make decisions on what to invest in using information available to me from a variety of sources, including the quarterly reports from individual companies. If the quarterly reports are no longer available four times a year, this will handicap my decision-making. Let's keep it a level playing field with as much timely information available as possible to support informed decision-making.

Anonymous Individual Investor, member of Motley Fool Reader Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep the reporting requirements at 4 times per year. Changing reporting to 2 times per year reduces transparency. It makes it harder to see trends, which is negative.

Anonymous Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Semiannual is what allows less transparency, only making it harder for consumers to detect fraud and Ponzi scheme metrics from these reports that should be audited, but we need to maintain a quarterly report to KNOW WHAT WE OWN. This bills seems to lobbied which is antithesis to the constitution, and should be investigated for the need/ causation of this bill

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Anonymous Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Financial reports twice a year is a lack of information. I am opposed to it

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Anonymous Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Less information does not benefit stock owners. Decision making requires transparency. Information is getting cheaper to prepare as the digital arms race progresses. So for companies the burden isn’t as heavy as it used to be.

Anonymous Ms. Working Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Ms. Reducing the reports we are owed per year is not a good solution if the goal is to help empower and protect the little guy, ie the average investor. If the company wants our money to support their stock, then the company must accept that it comes with the responsibility of keeping investors properly informed throughout the year. Rollouts of AI across companies are making it easier than ever to generate reports, summarize findings, highlight discrepancies, etc. If there is any change to be made to "ease" the burden on the company, perhaps consider notifying all owners by email and making the quarterly reports available online for us to look up. Reporting on any respectable company's actuals is already taking place on a weekly, monthly cadence. Sharing that information 4 times a year should not be a burden.

Anonymous The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am an investor and quarterly reports help me make better decisions about my investments and retirement savings. If the reports are less frequent, there is potential for fraud, less transparency and I don't have valuable information to make decisions on my investment for 6 months, which is not ideal. A lot can go wrong in 6 months and quarterly reporting helps to bring changes in a company to light. Timely information matters. Even if companies say the reporting requirements increase costs, AI should help with this issue or they can figure out a way to manage it. Transparency is a main pillar in a free and fair stock market and the quarterly filings should remain. Thank you.

Anonymous The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I am completely against the proposal to reduce corporate reporting requirements to twice per year. As an individual investor, more information is required rather than less. This proposal is yet another example of the on-going corruption enabled by this administration to give more power to political and corporate insiders, and will undoubtedly be a bad policy for American individual investors.

Anonymous The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly support the current quarterly reporting process. Most companies listed/controlled by the SEC rules operate in a Dynamic environment requiring great transparency by internal leadership to the equity/owners. This transparency allows the owners to drive good corporate internal behavior not only to the employees and shareowners but also the American economy. Quarterly reporting allows the company a greater chance to identify and then react to changing external market dynamics and or internal ethical issues. I retired after spending 35 years at General Electric. During these 35 years I witnessed some leaders distort the financial numbers for personal gain which later negatively affected shareholders in the long run. Again, I support the current quarterly reporting process.

Anonymous The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Every policy to apply oversight seems to be under

attack by this administration. This period in the history of the US could be called "The Great Erosion". The narrative is of course something other than just a favor to whatever industry is being served. As an avid investor i rely on current, accurate and frequent updates on information to make my investing decisions. Cutting that information frequency by half is not a service to "the market" - it's a detriment. And a simply political gift to industry.

Anonymous The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anonymous As a shareholder to any business I hold position in; I need quarterly reports. With the advent of AI this makes for an even easier job for the company to share. This sharing is meaningful to the relationship between company and shareholder. If the reporting reduces, trust is lost, value is lost and the house of cards fall. Transparency and daylight make a difference to the way our economy performs and is standard business practice for a reason.

Anoymous — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anoymous As individual investors have limted number of resources and access to wall street information, it is important not to further limit by these type of rules. The company's will not be taxed or burdened with four qurterly rports. Request SEC to eliminate this proposal.

Anson Kirkpatrick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anson Kirkpatrick Affiliation: Jun. 23, 2026 Anson K. Technician. After seeing the news this should be the standard for companies. We're all affected by the way companies operate in our city, we pay taxes and so should they

Sent from my iPhone

Anthony Cockerill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anthony Cockerill Affiliation: Jun. 23, 2026 Tony, retired! Keep the current quarterly reporting, quarterly reporting keeps the smaller personal investors better informed of market and overall economic health...

Sent from my Galaxy

Anthony Daniele — Jun 23, 2026

Subject: File No. S7-2026-15 From: Anthony Daniele Sometimes, less is more. This is not one of those sometimes. Investors need accurate and recent information in order to invest intelligently. Especially now, when there are questions about insider information/trading. Big money always seems to have an inside track. Even if not true, it is often believed so. Maintaining quarterly reporting will help to stem such speculations. Reports come out a little while after the quarter as it is. Allowing more time to pass will make some information irrelevant. PLEASE, make no change.

Anthony Delmonico — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anthony Delmonico Affiliation: Jun. 23, 2026 Quarterly reporting needs to stay. Too much fraud can happen otherwise.

Sent via the Samsung Galaxy S25, an AT&T 5G smartphone
Get Outlook for Android

Anthony Grasso — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony Grasso Public company reports should remain at 4 times per year.

Anthony Howard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Anthony Howard Affiliation: Jun. 23, 2026 Hello,

I support maintaining quarterly reporting requirements for public companies. In fact, given the technology available today, I do not see a compelling reason to reduce reporting frequency, and there is a reasonable argument that more frequent reporting could be possible. Investors have greater access to information than ever before and deserve timely transparency regarding the companies in which they invest.

Moving away from quarterly reporting would be a step backward. Less frequent reporting would reduce transparency, make it harder for investors to evaluate risks and performance, and increase the information advantage held by insiders and large institutional investors. Public markets function best when information is broadly available and disclosed regularly.

While concerns about short-term decision-making are often cited, limiting the flow of information to investors is not the solution. Accountability and transparency are fundamental to healthy capital markets. I encourage the SEC to preserve quarterly reporting requirements rather than weaken them.

Best,

Anthony Howard

Anthony J Pavarini — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony J Pavarini I am a retail investor but follow all the quarterly reports from the companies I own stock in as well as perspective investments. I feel losing fifty percent of the valuable information about how and what these companies are doing greatly reduces the investor's clarity on the value of the investment. I, for one, am greatly opposed to this proposal. With AI and other automation tools available, there is no true savings on cutting back on reposting to your investors. Regards, Anthony J Pavarini

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Anthony Keser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony Keser As an individual, non-professional investor, I value quarterly reports as they provide an update on the business I'm investing in at regular intervals. Please keep the quarterly cadence, otherwise we are giving even more edge away to inside traders, politicians and Wall Street hedge funds.

Anthony M Vassallo Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony M Vassallo A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That is wrong. Transparency is a paramount objective. The proposal should be rejected.

Anthony Sevinsky — Jun 23, 2026
Subject: Don't steal more you got enough already From: Anthony Sevinsky Affiliation: Jun. 23, 2026 You better keep quarterly reports you guys are crooks I know the minutes you try to pull this you guys are robbing America

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ANTHONY TERHAAR — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: ANTHONY TERHAAR Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
KEEP QUARTERLY REPORTING
SO CORPORATIONS CANNOT SCREW THE WORKING PEOPLE

Anthony Tiliacos — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony Tiliacos Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please keep company reporting at four times per year.

Anthony Tompkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Anthony Tompkins Affiliation: Jun. 23, 2026 Reducing the accountability of CEOs will increase the likelihood of fraud and impropriety. This regime doesn't care about blatant criminality and this action demonstrates that position clearly.

Kind regards,
Anthony Tompkins

Anthony Vigilante — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthony Vigilante A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake. We need more tranparency not less. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Anthonys Flooring Design's, Inc. none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anthonys Flooring Design's, Inc. I feel quarterly reports are a requirement if we are expected to invest in business interests. To restrict it to twice a year would be a major mistake. Many things can happen in a quarterly span. To expect investors to rely on a 6-month report is absurd. I know I will not stand for it. I'll find a different way to invest, where I can retrieve quarterly reports from the company I am investing with.

Antoinette Quesada — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Antoinette Quesada Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Accountability is on the line! This law stems from abuse of power and affected many hard working Americans. We deserve better and to keep good laws in place!

Antoni Nabzdyk Owner of the Monopolistic Investor Substack — Jun 23, 2026
Subject: File No. S7-2026-15 From: Antoni Nabzdyk I find this proposal very bad for the transparency of a business - as an investor in US companies, I like the idea of quarterly reports - it shows me the growth over time and not what is in the UK for example: they have semiannual reports, but that gives investors less room for comparing the performance. Please don't do this.

Antonino Saury The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Antonino Saury Quarterly reports give a very good context of what is happening to a company, if you extend those reports, when they update the stake holders a lot of caos can occur if wrong decisions are informed 6 months later. With AI, quarterly reports are presumably easier to do and easier to audit. Companies are used to do it, why change it?

Antonio De Pau — Jun 23, 2026
Subject: S7-2026-15 Comments From: Antonio De Pau Affiliation: Jun. 23, 2026 Hand off our quartly report!!!!!!!
We like this way we
Like to see the performance and to know all what happen!!!!!!!!!!!

Sent from AT&T Yahoo Mail on Android

Antonio De Pau — Jun 23, 2026
Subject: S7-2026-15 From: Antonio De Pau Affiliation: Jun. 23, 2026 We like our quartly report for our future and our investment we need to know and controll every aspect of the statement quartly!!!!!!

Sent from AT&T Yahoo Mail on Android

Antonio Iglesias — Jun 23, 2026
Subject: File No. S7-2026-15 From: Antonio Iglesias The US economy has been the envy of the world decades. Investors from all over the world invest in US companies in large part because of the faith they have in our regulations around reporting and transparency. Changing to bi-annual reporting will harm that faith in our system. Do not fix something that is not broken. I urge you to kill the proposal that changes the frequency of quarterly reports. As a self-directed citizen-investor, I rely on these quarterly reports to guide my investments. Do not blunt this tool.

António S — Jun 23, 2026
Subject: File No. S7-2026-15 From: António S Regular and transparent communication from the businesses in which I hold even the smallest stake is crucial for staying consistently informed, enabling me to make decisions as needed or intended. In the more and more volatile world we live in, this is unavoidable for any individual investor or saver; the more information is available, the more likely is to make better decisions. Four reports per year is a good standard for staying informed and making timely decisions.

Antony McKenzie -Cianciaruso Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Antony McKenzie -Cianciaruso We need to be more informed not less.😀😁😊

Antony Padro — Jun 23, 2026
Subject: S7-2026-15 Comments From: Antony Padro Affiliation: Jun. 23, 2026 This is a Horse **** move. Another reason to stay out of the market

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Anubandh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Anubandh Semi-annual reporting will reduce transparency. Our mania to reduce cost to the company shouldn't lead to blunders.

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aojo36 — Jun 23, 2026
Subject: S7-2026-15 Comments From: aojo36 Affiliation: Jun. 23, 2026 Please keep quarterly report requirements to help protect investors knowledge of what a corporation is doing with our investments. Thank you. Arlene Oisten, retired financial analyst for the State of Michigan. My investments are for living expenses in retirement and hopefully something to help my son, grandsons and great grand children.

Sent from my Galaxy

Apollo Business Consultants Ltd. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Apollo Business Consultants Ltd. n/a

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Aprell Davie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aprell Davie Affiliation: Jun. 23, 2026 We the public deserve to see these numbers on a quarterly basis. Fraud goes undetected the longer the numbers are kept secret. We have trusted the SEC to protect us…please continue with the trust we have placed in your organization.

Aprell Davie

April — Jun 23, 2026
Subject: S7-2026-15 Comments From: April Affiliation: Jun. 23, 2026 More frequent information on a quarterly basis is better for me the individual investor. And keeps companies more transparent. History shows that there is a bigger benefit for more people for quarterly information versus semi annual.

Sent from my iPad

April Diana — Jun 23, 2026
Subject: S7-2026-15 Comment From: April Diana Affiliation: Jun. 23, 2026 Do not allow a six month period between reporting. Must stay three.

April Niver, Ph.D.
Quality leadership in the public square requires both a strategy for the win and a soul for the work. I am here to help. Call me.
484-548-0042
Easton 6 Representative, Northampton County Democratic Committee
Northampton County Representative, PA Democratic Committee
Comms Chair, PA Dems Progressive Caucus
Founder & CEO, Niver Consulting & Creative Life, LLC.

April Hull The Motley Fools Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: April Hull Investing is ownership of a piece of a business, and we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It makes it impossible to make informed investing decisions.

Aquila Martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Aquila Martin Affiliation: Jun. 23, 2026 Please for us regular folks keep this quarterly.

Yahoo Mail: Search, Organize, Conquer

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aram kadish motley fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: aram kadish I disagree with the proposal to minimize the number of reports per year by publicly traded companies to 2 versus the current 4. I personally like to keep abreast of what the companies are doing throughout the year and having only 2 reports provides me less insight into the workings of each company.

Aravind Babu Parvathala — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aravind Babu Parvathala I am opposed to this reduction on frequency of reporting from public companies. With ever growing intellectual property companies are becoming more and more secretive about how they conduct their business, quarterly reports are the public's only recourse to regulatory mandated peek into company's financials and conduct (directly or indirectly). Reducing it further would only loosen the hold on compliance, reduce share holder visibility and frankly as an investor I want more mandatory transparency than less.

Ardis Geiseman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ardis Geiseman Affiliation: Jun. 23, 2026 SEC: Keep Quarterly Reporting.
The quarterly reporting is working well. Why change reporting to twice yearly when clearly quarterly is working so well.
Ardis Geiseman a concerned citizen. I'm retired and live in IL.

Sent from my iPhone

Ardyce Coffey — Jun 23, 2026
Subject: S7-2026-15 From: Ardyce Coffey Affiliation: Jun. 23, 2026 I support quarterly reports!!! It's been shown in the past that 2 reports/yr encourages CORRUPTION!!! It's disgraceful and disgusting that people cannot be trusted to present the TRUTH!!

Ariana B — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ariana B Investment is ownership and owners should know the status of their company. Cost savings as an excuse is absurd when companies are laying off real employees to use AI for reports like these and "saving" money along the way.

Arkadeep Mitra — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arkadeep Mitra I am strongly against allowing companies to elect to report twice a year instead of four times.

Arlene Andersen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Andersen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports are necessary for investors to make informed decisions using current conditions of the companies in which they invest. I need to know what my money is in companies that are not hiding important information from me.

Arlene Bandas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Arlene Bandas Affiliation: Jun. 23, 2026 As a widow with limited income I track my finances carefully especially in this economy. America is not meant to be land of the billionaires and the heck with everyone else.

Arlene Leung Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arlene Leung I oppose allowing public companies to only report

earnings twice a year as this will decrease the transparency into the management and performance of said companies.

Arlene Vazquez-Merzeau — Jun 23, 2026
Subject: S7-2026-15 Comments From: Arlene Vazquez-Merzeau Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

Arlette Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arlette Miller Affiliation: Jun. 23, 2026 Giving corporations more time to cheat is NOT a smart option.

Sent from my iPhone

Arlle Warren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arlle Warren Affiliation: Jun. 23, 2026 Keep it Quarterly! My name is Arlle Warren, Retired. Keep it Quarterly Keeps company's honest.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Arlle Warren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arlle Warren Affiliation: Jun. 23, 2026 Keep it Quarterly! My name is Arlle Warren Retired. Keep it Quarterly Keep company's honest

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Armand Lepage US individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Armand Lepage Is this more of the Trump administration's "transparency" on display? Less information for the owners of the nation's businesses? What happened to the old SEC, the one that was in the investor's corner?

Armanda Famiglietti — Jun 23, 2026
Subject: S7-2026-15 Comments From: Armanda Famiglietti Affiliation: Jun. 23, 2026 I'm Armanda

Famiglietti, a US citizen, retired and a voter. I'm writing to plead for the SEC to continue to require corporations to submit quarterly reports. Half year reports would be a mistake because 6 months is too long a time without accountability. SEC do the right thing for Americans.

Armando Dada — Jun 23, 2026
Subject: File No. S7-2026-15 From: Armando Dada I believe this would only misinform the investor, there is really not a lot to save especially now that AI tools help do these reports, and we as owners have the right to get these reports 4 times a year as it has always been the case

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Armichael Torrey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Armichael Torrey Affiliation: Jun. 23, 2026 There's so much grift, lying and cheating going on right now, we should make them do it monthly. But quarterly is better than 6 months. Don't change that rule!

Arnold G Ricard Motely Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arnold G Ricard I greatly oppose reducing the number of require Investor reports from 4 to 2! This only weakens our informed relationship with the company/ institution we financially support. Pleas keep the status quo. Thanks.

Arnoldo Fernandez Montalto — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arnoldo Fernandez Montalto I want to receive updates from the companies I own 4 times per year (every quarter). While I understand that releasing quarterly updates may feel too or drive shirt term, I think the update is needed.

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arouth2 — Jun 23, 2026
Subject: S7-2026-15 Comment From: arouth2 Affiliation: Jun. 23, 2026 I oppose the changes. They would reduce transparency; interfere with investor's decisions regarding handling investments znd overall serves no useful purpose for the investor. There is no valid reason for this chsnge

Sent from my Galaxy

Art Araya — Jun 23, 2026

Subject: File No. S7-2026-15 From: Art Araya Here is a revised, concise comment tailored to your perspective as an individual investor who wants more data: --- As an individual investor, I strongly support increased corporate transparency and access to data. However, I oppose the specific proposed semiannual reporting rule (File No. S7-2026-15). Instead of simply reducing the frequency to a semiannual format, the Commission should focus on enhancing the quality, standardization, and real-time availability of existing disclosures without creating fragmented reporting cycles that do not serve retail investors effectively. ---

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Art Seden — Jun 23, 2026
Subject: S7-2026-15 From: Art Seden Affiliation: Jun. 23, 2026 To whom it may concern,
I am a senior citizen and have been on disability since 1998. Although I don't have a large amount of money invested in the stock market I am a retail investor, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly to keep companies honest. I remember the Enron fiasco and wonder what has changed since then to warrant going from requiring quarterly signatures to semi annual signatures. If you don't keep companies in line with the threat of jail time they will test the boundaries to see how much they can get away with. The SEC is supposed to protect the public not the CEOs, CFOs and companies.

If they can't review their books four times a year and sign a paper saying that there are no false statements then their salaries should be cut in half since they are not fulfilling their duties to the public. You have to wonder WHY exactly does the SEC want to change a rule that is working for one that is clearly flawed from the outset.

Maybe Congress should subpoena the SEC chair and ask them why they wish to change a strong enforcement rule for a much weaker rule. This does not pass the smell test and I would advise the SEC to reconsider changing this rule before they find themselves on the wrong side of public opinion.

Respectfully…Art Seden

Artemis Ameretsu — Jun 23, 2026
Subject: S7-2026-15 Comments From: Artemis Ameretsu Affiliation: Jun. 23, 2026 For folks who invest, it ain't right to keep us in the dark. If a company needs more than a couple months to get their act together they shouldn't be public.

Arthur Beauverd, III — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Beauverd, III I am against reporting twice a year due to not know what is going on with the companies I have a vested interest in. I need to know their financial stability as soon as I can to protect my investment. There are tools available to assist with timely reporting and more are being developed now. It is a cost companies pass on and part of doing business with the public. If they do not want to report they should go private.

Arthur Cole — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Cole Investors need 4 Reports a year, Not 2. Transparency is very important and Investors need Quarterly Reports. In a volatile Market, More Information is better than less. The SEC should make No Changes.

Arthur Gans Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Gans Informed decisions will clearly be more difficult if this proposal is implemented, and will undermine transparency between companies and their stock holders. The proposed report periods will create a longer window of speculation in the media—not what we need. Also, Insiders are likely to learn of significant stock moving changes further in advance of the retail investor than they do now. Please take this under consideration. Thank you, A . Gans

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Arthur Gardner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Gardner Our world communication moves ever faster. Data flows instantly. The proposal to only report twice a year is illogical given how efficient communication can be if used correctly. I disagree with the proposed change as it gives poor performers longer to hide the truth.

Arthur Hagar The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Hagar S7-2026-15 appears to be a solution looking for a problem. Unfortunately, the solution will likely disadvantage individual investors as opposed to company insiders, large Wall Street firms, and other institutional investors. I suspect that is actually the driving force behind this proposal - to assist those groups in 'screwing' individual investors. Quarterly reports help to protect individual investors so that we get access to important data regarding corporate financial performance in a timely manner. While the proposal does allow companies to choose quarterly reports, the ones that are most likely to opt for semi-annual reporting are precisely the ones that need to report quarterly due to the fact that they are less likely to be covered by Wall Street analysts. The argument has been made that moving away from quarterly reporting will result in less 'chasing' of short-term results by CEO. However, research from the CFA Institute, which studied this exact change in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. CEO who are motivated for whatever reason to chase short-term goals will do so anyway, since it is usually caused by a desire to enrich themselves. When I purchase stock in my brokerage account, I am a legitimate part-owner of that company. Quarterly reports are how the company shares the full picture with me: where the money is coming from and where it's going; what's working and what's not. I get the financial statements, the management discussion of what happened and why, the trends in revenue and earnings, Q&A with analysts – four times a year. That cadence is more than bureaucratic box-checking. It's the mechanism by which I and other ordinary investors stay informed about the businesses we own. And it allows us to make informed, timely decisions on whether to buy or sell shares of a company's stock. In a time of more and more unscrupulous and self-serving behavior by many business executives, this proposal is a move in the wrong direction.

ARTHUR J STEVENS — Jun 23, 2026
Subject: File No. S7-2026-15 From: ARTHUR J STEVENS Please keep quarterly reporting. This is vital to corporate transparency of corporations that choose to be public.

Arthur Lampert — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Lampert it is working and must be continued to assure timely stock holder information --especially during these turbulent government destruction

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Arthur Parker Jr. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arthur Parker Jr. Affiliation: Jun. 23, 2026 Transparency is the proper way to keep capitalism safe. Don't let socialism win.

Arthur Reine — Jun 23, 2026
Subject: S7-2026-15 Comments From: Arthur Reine Affiliation: Jun. 23, 2026 Return all trading as it once was in the 1980's, no one out ranks we the people, you will obey; The Declaration of Independence, Preamble, The Comstitution From The Inited States

Sent from my iPhone

Arthur Tunik — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arthur Tunik Affiliation: Jun. 23, 2026 Quarterly is the bare minimum. This information should be submitted automatically and daily for immediate public access.

Arthur W Hall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur W Hall Not in favor of reducing the frequency of public companies reporting. I am a retired nurse who manages my own investments.

Arthur Warren IV Attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Arthur Warren IV I am opposed to reducing the number of times a year publicaly traded stock companies report to financial disclosures. As a former corporate councel, I learned the vital importance of preparing finanicals for pulbic stockholder quarterly disclosures. Now, as a retiree relying on dividend income, public company quarterly financial disclusres are esssential to help iminmize my risk and insure steady dividend income.

Arthur Whiteway — Jun 23, 2026
Subject: S7-2026-15 From: Arthur Whiteway Affiliation: Jun. 23, 2026 4 filings a year is not enough! Arthur Whiteway, retired in Florida.

Arturo Aguilera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Arturo Aguilera Affiliation: Jun. 23, 2026 Corporations need to remain as transparent as possible. Lessening of restrictions only serves to manipulate the market and steal from investors without inside information.

A. Aguilera

Arvella Edwards — Jun 23, 2026
Subject: S7-2026-15 Comments From: Arvella Edwards Affiliation: Jun. 23, 2026 Accountability and transparency are expected. Reporting every three months is a gateway to anarchy and corruption. Stop this from happening now

Sent from my iPhone

Asa Romberger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Asa Romberger Reducing from four reports a year to two is in the wrong direction. As an investor, I want to see what the company is doing. Quarterly is minimal

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Ashleigh Desvigne-Lee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ashleigh Desvigne-Lee Affiliation: Jun. 23, 2026 Ashleigh Desvigne,Social Worker-As a person just starting in investing . Unless , the entire system is built on criminal activity, why would you even allow companies that are already being found to hide shady practices ! Why would you even THINK 🤔 6months of “ going dark” woukd be a good idea! These companies are USING our MONIES& you would allow a period where the ability to apply shady practices during a period “ allowed” by government to do what they want with my / our hard earned monies is SMART ? Let alone that practice would be ETHICAL? Really, do you want to CRASH this already troubled system? If you allow this you are KNOWINGLY choosing to open the door to even more back door practices , shady dealings & the exchange of monies with out supervision! Why would ANY OF YOU think this was smart unless, as I said the entire system is being ran by criminals! So, let’s see- the truth is in the vote! I SAY NO! Total transparency for EVER! You all can see where ALL OUR MONIES GO … Why should we be the ONLY ONES? The top 1% have already RIGGED the system in their favor, why shouldn’t the rest of us want a few extra Pennie’s to help our families do a bit better? Unles, you never want any of us to ACTUALLY have even a sliver of the “ PIE” you all talk about that AMERICA offers to ALL! With this BS. & the way the system has been headed lately… I am no longer sure! I guess we will see! Wil you all choose just you & yours or the US (Americans) so you all pretend to say you are here for! Proof is in the pudding !

Sent from my iPhone

Ashley Ballew — Jun 23, 2026

Subject: S7-2026-15 Comment From: Ashley Ballew Affiliation: Jun. 23, 2026 As a small investor I don't have the resources big firms do. Do not make quarterly reporting optional unless the company has fewer than 20 employees.
Ashley

Ashley Davis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Davis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To whom this may concern But the United States has illegally filed a illegal binding contract that I had no knowledge of knowing and they have me as a missing Minor/child alert on me so they can stalk harass and take over my life I was stolen as child and predetors change my gender and date of birth so they attack my finances they root every phone I get im sick and tired of this so they watchin my device but the United States has involvement of Killing my sister Belinda williams and now they targeting me being doing it before I was born and still today help me please

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Ashley Eddy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ashley Eddy Affiliation: Jun. 23, 2026 Quarterly is the absolute minimum that should be required. I'm an entrepreneur, a business owner, and someone who has also worked for corporate jobs.

Ashley Nikki Eddy

Ashley Mulis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ashley Mulis Investing relies on timely, transparent reporting. Shielding investors from quarterly reports allows too much time to pass between budget reports and other timely events that affect the reporting on successes and challenges/disruptions of corporate entities. There is already for too much corruption within the stock market and market makers and not enough protections for consumers. This policy shift just amplifies the imbalance. Please do not move forward with this policy. It's bad for investors.

Ashley Poynter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Poynter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing to oppose the proposed amendments permitting optional semiannual reporting (File No. S7-2026-15).
I am an ordinary investor. My retirement savings sit in a brokerage account and index funds that hold hundreds of public companies. I am not a professional analyst, and I will never sit in a management meeting or get a call returned by investor relations.
The quarterly report is one of the few windows I have into what is actually happening inside the companies I own. Cutting that window from four times a year to two does not simplify my life. It blinds me for six months at a stretch.
The proposal frames this as flexibility. From where I sit, the flexibility runs in one direction. The people who benefit from less frequent disclosure are the people who already have information I do not: insiders, large holders, and the analysts they talk to. When the public filing schedule thins out,

the information gap between those people and me gets wider, not narrower. A fairer market is one where the gap is small. This proposal grows it.
Six months is a long time for a problem to stay hidden. Most financial fraud and most quiet deterioration do not announce themselves in a single dramatic event that triggers an 8-K. They show up as drift in the numbers, quarter over quarter, until someone outside the company notices the pattern. Take away two of those four checkpoints a year and you give a struggling or dishonest management twice as long to paper over what is happening before anyone outside has the data to ask. I do not want to find out about a collapse in a single semiannual report when an earlier quarterly filing would have warned me to look closer.
Less frequent reporting will not calm markets. It will do the opposite for the companies that choose it. When real information arrives only twice a year, the days around each release carry the weight that used to be spread across four. Surprises get bigger because they have had longer to build. I expect more violent swings around those two reports, not steadier prices, and I am the one holding the stock when that swing happens.
Comparison from abroad does not reassure me. Other markets that moved to semiannual reporting did so with different investor bases and different protections, and the trade was made by regulators, not by individual savers who would carry the cost. I would rather keep a standard that has served retail investors well than gamble it on the argument that it is burdensome to companies. The burden of a 10-Q falls on companies with the staff and money to handle it. The burden of being kept in the dark falls on me.
I understand the goal of encouraging companies to go and stay public. That is a worthy aim. But it should not be paid for with my visibility into the companies I already own. If the price of more IPOs is less transparency for everyday investors, the SEC is asking the wrong people to pay.
I urge the Commission to retain mandatory quarterly reporting and to reject the optional semiannual regime. Please keep the lights on for the investors who have the least power to see in the dark.

Respectfully,
Ashley Poynter
Chicago, Illinois

Ashley Sofge — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ashley Sofge Affiliation: Jun. 23, 2026 This is more fraud on a federal level. This is not an administration that will be known for transparency. Between this and television shows being cancelled for hurting the president's feelings, I'm convinced we are living in the twilight zone.
My name is Ashley Gainey. I'm a dispatcher. This matters to me because I'm able to make small investments and I'd like to have the same chance as rich people to make a future. Please show you work for the people and not the 1%.

Sent from my iPhone

Ashlie Long at Reflections Salon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ashlie Long at Reflections Salon Affiliation: Jun. 23, 2026 We must keep quarterly reporting! its important to united states citizens to have fair accurate reporting

Utah

Ashlie S — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ashlie S Affiliation: Jun. 23, 2026 Since gambling is illegal, I'm asking you to keep quarterly reporting.

6 month reporting would turn investing basically into an act of gambling - how can millions of people make informed investment decisions without up to date information? They can't. You will do harm to millions of people if reporting changes to only every six months.

I believe the point of life is to support everyone's well-being as much as possible, not to harm as many people as possible. You have the opportunity to have a positive impact on people. I urge you to do so by maintaining quarterly reporting.

Ashlie Schares, Founder & Executive Adviser

Aslam Ghouse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aslam Ghouse Less transparency only helps those closest to the information - insiders, large financial institutions. It further concentrates power, profits and increases the dependence on these oligopolies. A market that is truly free will promote more transparency and more frequent sharing of information, not less. The cost of reporting can come down significantly with the us of AI - reducing the reporting frequency removes an incentive to go down this path. Cost considerations are simply a straw man.

Athima Chansanchai — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Athima Chansanchai Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. What you're proposing is reckless and highly suspect. If these companieshave nothing to hide, they should have no problems with quarterly reports. Transparency is essential in a democracy amd a free market economy and I hope that that's what we still are. More accurate reporting, not less, is what we need now more than ever, to make informed decisions.

Attila Vizauer Flight Instructor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Attila Vizauer I reject the idea of reduced reporting frequency. Reduced reporting frequency leads to more speculation, gives more time to companies to hide and mask uncomfortable facts. Companies must find other ways to reduce their costs. I strongly reject the idea of saving on owner/shareholder information! I find it outrageous that this idea has even come up as a way of making themselves more "economical".

Aubrey C Warner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aubrey C Warner I oppose the reduction in quarterly reports. As an individual investor, I rely on that information for investing in stocks.

Aubrey Oslund — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aubrey Oslund Affiliation: Jun. 23, 2026 Hello,

Thank you for considering comments on this issue. I do hope it's more than a symbolic gesture, and that you feel the weight of the opinions of the people.

The very last thing this country needs right now is to allow corporations to have more control and less accountability. Aside from the possible large-scale economic consequences (which plenty of people are certainly commenting on), the optics at this moment indicate that it's another way for the royal court (sorry, Freudian slip) to enrich themselves on the backs of everyone else. We need to have unity, which requires trust, to be rebuilt, and this move would only widen the current chasm. There is no need to loosen corporate oversight when the quarterly process has been around for so long, aside from a not-so-hidden desire to lie, cheat, and steal. The SEC is here to prevent exactly that, so negating this move is the absolute bare minimum you could do.

- Aubrey Oslund, Redmond, OR

Audrey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Audrey Affiliation: Jun. 23, 2026 Keep it Quarterly!

Audrey Atlas none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Audrey Atlas Less is not more. We want the same info we have been getting 4 times a year.

Audrey Crossman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Audrey Crossman Affiliation: Jun. 23, 2026 The SEC has no business keeping information from investors. Small investors need to know if their money is growing or losing. We have had Quarterly reporting for the last 50 years. It is not time to change and go backwards and have this information withheld and only available every six months.. This is outrageous!
American taxpayers have already been pushed to the limit with Trump’s outrageous spending on ridiculous things like $16 million on a reflecting pool and then botching the whole thing up for his ballroom that he wants. Beyond ridiculous.

Audrey Peck
Alpine, CA

Audrey Franklin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Audrey Franklin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Why would you want less reporting than more? It reeks of changing rules to give succor to the wealthy and blind side little investors is an evil

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Aurea Rivera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Aurea Rivera Affiliation: Jun. 23, 2026 Since it is our money we as the owners must have total control not a leek a boo approach. We are not children, we are adults and must be treated as such. You have no right to take our earnings!

Yahoo Mail: Search, Organize, Conquer

Aurmaudra Bradley CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Aurmaudra Bradley In reading the proposal I do not see how it serves the public interest. While it does give companies more flexibility that is not nor should it ever be the SEC's primary goal. Decreased reporting means decreased visibility which can serve only to harm the investors.

Austin Carter n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Austin Carter I am not interested in less reporting requirements for Public companies. If anything, I would prefer additional reporting, but understand that may not be feasible. The currently quarterly reporting is a good cadence that shareholders are used to and appreciate. Nothing has shown that quarterly reporting causes an undue burden on companies, and reducing the reporting requirements will only hurt individual investors.

Austin Higgs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Austin Higgs I do not agree and strongly recommend not allowing companies to only report twice a year. As an investor I should have access to as much information about the company as possible to ensure that I am investing strategically and knowledgeable. I think this will cause a tidal wave for the market as a whole and make people reconsider due to not having access to as much information. Thank you for your consideration.

Austin McKown The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Austin McKown Public ownership improves accountability. We cannot responsibly own stock and support business if we are not informed. Publicly held companies should strive for more transparency.

AV — Jun 23, 2026
Subject: File No. S7-2026-15 From: AV File No. S7-2026-15 – Opposition to Proposed Semiannual Reporting Option To the Securities and Exchange Commission, I am submitting this comment in opposition to the proposed rule under File Number S7-2026-15, which would allow public companies to elect semiannual reporting in lieu of quarterly reporting. As an individual investor, I rely on

quarterly disclosures to track the performance and trajectory of the companies I own. Ownership carries an expectation of regular, transparent communication from management. Halving the reporting cadence weakens that connection and reduces the information available to shareholders making capital allocation decisions. The cost-reduction rationale for this proposal is weak. Modern reporting tools, including AI-driven disclosure and analytics systems, have substantially lowered the marginal cost of preparing recurring financial reports. Whatever savings this rule might generate are not large enough to justify the loss of transparency. Reducing reporting frequency does not reduce uncertainty about a company's performance — it just delays when investors learn about it. Companies continue to operate, win and lose customers, and execute or fail at their strategies every day, regardless of filing schedules. When information is withheld longer, it tends to arrive in larger, more disruptive shocks, which can increase volatility rather than reduce it. I urge the Commission to reject this proposal and preserve the current quarterly reporting requirement. Respectfully submitted, Angela Venus

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Aviva Sernaker — Jun 23, 2026
Subject: S7-2026-15 From: Aviva Sernaker Affiliation: Jun. 23, 2026 Acccouability comes from regular quarterly reporting. Please do not remove this reporting from the public. We don't need another crash like 1929!

Aviva E Sernaker

Avril Vergara — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Avril Vergara Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Eliminating quarterly reporting for publicly traded companies opens up dangerous opportunities for companies to cover illicit transactions and poor performance.
This cannot be allowed. As a professional in the industry, I am astonished that this would be allowed. Do not let Presidential influence steer your judgement and allow for poor conduct and governance.

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avrillee — Jun 23, 2026
Subject: S7-2026-15 Comment From: avrillee Affiliation: Jun. 23, 2026 I have worked in IT for over 30 years and have mostly supported accounting systems. The elimination of quarterly reporting will absolutely be a negative impact on the quality of the data being presented.

This is due to the difficulty of closing the books per quarter which would be doubled if we only close the books once every 6 months. You may not look at the quarterlies, but they absolutely have an operational function which cannot be ignored.

Sincerely,

April D. Lee

Sent from my Galaxy

Ayala Talpai — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ayala Talpai Affiliation: Jun. 23, 2026 No. They would only want this for the purpose of deception, lying and thievery. Keep the quarterly reporting

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Ayala Talpai — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ayala Talpai Affiliation: Jun. 23, 2026 Best solution to avoid graft and corruption is keep a close eye on these people. If they are pushing for it, it means they figure they can cheat that way

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B & B Services Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: B & B Services Timely information reports are essential to make proper decisions. Quarterly reports are responsible and necessary!

B A Bousquet Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: B A Bousquet The reporting, for all involved, needs to remain quarterly. Don't fix what isn't broken!

B Basher — Jun 23, 2026
Subject: S7-2026-15 Comment From: B Basher Affiliation: Jun. 23, 2026 Keep Quarterly Reporting. Cloaking transactions from investors and the public violates everything required to stabilize free market trade.

B Beeman — Jun 23, 2026
Subject: S7-2026-15 Comment From: B Beeman Affiliation: Jun. 23, 2026 Semi-annual reporting keeps teacher’s 403b accounts more in the dark, while corporations are doing what? Saving a minuscule amount of money while millions of teachers get less information to make informed decisions? We owe it to our tireless educators to keep it at quarterly, so they can focus on the kids.

Brad Beeman
Iowa

This is a private communication

B ROB — Jun 23, 2026
Subject: S7-2026-15 Comment From: B ROB Affiliation: Jun. 23, 2026 I have been investing for 40 years, which means companies have been using my dollars for 40 years. Bi-yearly reporting takes away yet another aspect of accountability to the people that makes these companies successful. Insider trading will explode. This is just another money grab in an attempt to leave the hard working majority at a loss. KEEP IT QUARTERLY. Brooke Hubbard, retired and concerned citizen.

Get Outlook for Android

B Stewart — Jun 23, 2026
Subject: File No. S7-2026-15 From: B Stewart opposed to any reduction in reporting

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B W — Jun 23, 2026
Subject: S7-2026-15 Comment From: B W Affiliation: Jun. 23, 2026 If the s ECC does this, it should go ahead and abolish itself. This is one of the few things that both professional and amateur investors alike rely on. Transparency as king and if they don't like it , they don't need to do business on our stock exchange. Frankly, the SEC should be going the other direction.And these violence should be required , not quarterly , but monthly

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B Walker — Jun 23, 2026
Subject: S7-2026-15 Comments From: B Walker Affiliation: Jun. 23, 2026 Keep the quarterly reporting. It is important to keep citizens informed. My name is Beth Walker. I am retired.

Sent from my iPhone

B Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: B Wilson It is a mistake to reduce visibility of companies financial performance. Investors are owners and need to have visibility of their investments.

B. Gehring — Jun 23, 2026
Subject: File No. S7-2026-15 From: B. Gehring The current quarterly reporting best serves the interest of retail investors. There are many issues with a stock price that has been cut by 50% or more within the past year. This includes well-known companies like Campbell (CPB), Booz Hamilton (BAH), Wendy's (WEN), Chipotle (CMG). There are MANY more. Any quick screen would uncover them. Retail investors deserve forward looking statements now more than ever. It would be a terrible

disservice to the American investing public to reduce the information to which we have access.

B. Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: B. Johnson Affiliation: Jun. 23, 2026 So why should I invest? There is no transparency, I'm not into giving my money for investments but then I don't know what's going on. This doesn't make sense and a financial pitfall for the investor. Shame on you for thinking of entertaining such practice.

B.E. Donner — Jun 23, 2026
Subject: S7-2026-15 Comments From: B.E. Donner Affiliation: Jun. 23, 2026 As a former banker and having worked M&A, I can state unequivocally that it’s crucial that businesses submit their financials quarterly. This gives auditors an opportunity to confirm filings are transparent and that any negative patterns are identified and rectified.

Changing quarterly reporting to semi-yearly assures that nefarious activity has longer to incubate.

Does no one recall the Enron collapse due to internal fraud? And WorldCom after that? Companies operated under lax supervision with complicit board of directors.

Transparency is the only leverage consumers have to ensure companies are operating legitimately.

Do not loosen reporting requirements and allow companies once again to operate in the shadows.

Babajide Awe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Babajide Awe Please, let's retain quarterly reporting. With the advent of AI this should not be a burden to those responsible for providing us with these reports. Investors or companies' shareholders can also quickly use AI to interprete and summarise the reports. Our aim should be for more transparency, not less.

Babak Rashtian Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Babak Rashtian It is imperative that we do not lower the current quarterly reporting down to every 6 months. As investors, we rely on accurate information. Without this, we are left with volatile market speculation and wild swings based on rumors, social media, and inuendos. In this age of information and technology, transparency and reporting should be improving, not getting worse.

Bahram Kiaie — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bahram Kiaie I oppose Semiannual Reporting. As a private investor, reducing reporting requirements weakens the connection between companies and their owners/investors.

Bambi Flowers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bambi Flowers Affiliation: Jun. 23, 2026 Keep quarterly reviewing and reporting! To much misuse, embezzlement and fraud happening without checks and accountability on regular basis!!!

Barb Allen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barb Allen Affiliation: Jun. 23, 2026 I rely on quarterly reporting to make financial decisions. Please do not change this.
Barb Allen
Retired

Sent from my iPhone

Barb Bilderback — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barb Bilderback Affiliation: Jun. 23, 2026 Barbara Bilderback, an American investor and senior citizen whose income is tied to the stock market. Transparency and accountability are not just words but are watchdogs on my financial future since my retirement has been bound to the stock market. K E EP IT QUARTERLY!

Barb Coate — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barb Coate Affiliation: Jun. 23, 2026 Keep the quarterly reporting!

Barb Coate

Sent from my iPhone

Barb Goode — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Barb Goode Affiliation: Jun. 23, 2026 Leave our money alone!

Barb Hansen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barb Hansen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting as a requirement. Investors should be aware how their investments are being managed. It should be a basic right - the right to being informed!
Thank you for your time.

Barb Leddy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barb Leddy Affiliation: Jun. 23, 2026 The SEC is handing CEOs a get out of jail free card. This isn't right. We need more accountability of CEOs.

Sent from my iPhone

Barbara — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Affiliation: Jun. 23, 2026 There is NO need to change this. Change for changes sake and likely some grift.

Barbara Personal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barbara I feel quarterly is the appropriate standard, anymore can be accessed with the persons financial company digitally on as needed basis.

Barbara Ahern — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Ahern Affiliation: Jun. 23, 2026 Nothing should be hidden from my portfolio investment. This is criminal. Citizens deserve continuous knowledge on their portfolio of any holding. Regards Barbara Ahern

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Barbara Angel Louise Sullivan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Angel Louise Sullivan Affiliation: Jun. 23, 2026 With taxes already destroying the foundation of which America was built on, you cannot allow the Opulents of our country grow and keeps suffocating our families.
Barbara Sullivan
Homemaker, Small Business Owner and MOTHER.

Barbara Barry — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Barry Affiliation: Jun. 23, 2026 Keep quarterly!
Barbara Barry

Sent from my iPhone

Barbara Block — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Block Affiliation: Jun. 23, 2026 Barbara Block, retired rabbi. Please do the right thing and leave the law unchanged.

Barbara Boltjes — Jun 23, 2026

Subject: S7-2026-15 Comments From: Barbara Boltjes Affiliation: Jun. 23, 2026 Barbara J Boltjes Retired investor- a three month window is the best possible choice- to be able to make decisions that work for our family. Do not change.

Sent from my iPhone

Barbara Bryniarski — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Bryniarski Affiliation: Jun. 23, 2026 I'm tired of the government and big corporations not being transparent in their financial dealings…don't make it worse….keep quarterly financial reporting. Barbara Bryniarski, retired tax accountant

Barbara

Barbara Conaway — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Conaway Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The SEC was created in 1934 by a strongly controlled Democrat Congress. All the rules are made by a supposed non partisan commission. Joseph P Kennedy was the first chairman of the commission. It is separate from other government administrative agencies. Joseph P Kennedy was the first chairman. The quarterly makes it easier for insider trading, which we have been seeing from government officials. The 6 month review would give less opportunity for that to happen. Accountability is imperative. While I understand the desire to reduce regulatory burden, I believe investors deserve regular, transparent reporting. Trust is built through accountability, and less frequent reporting raises legitimate concerns about transparency and oversight.
With technology today, we should be able to know what the companies in our portfolios are doing on a daily basis.

Barbara Cooper — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Barbara Cooper Affiliation: Jun. 23, 2026 Keep quarterly

Sent from my iPhone

Barbara Coy — Jun 23, 2026
Subject: S7-2026-15 From: Barbara Coy Affiliation: Jun. 23, 2026 Accountability is a necessity!

Sent from my iPhone

Barbara Elser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Elser Affiliation: Jun. 23, 2026 This is a rich insiders law that is terrible for all citizens so it should not be suggested or even considered. This will lead to private desls among the rich who already are manipulating the common persons' putse strings. Kill this plan.

Sent from my iPhone

Barbara Evans — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Evans Affiliation: Jun. 23, 2026 Barbara Evans, retired nurse. I worked 40 + years for my money, long hours away from my family,working holidays, weekends and nights, on my feet many hours taking care of the old, sick and dying. I don't want big business getting richer while us regular folks bear the burden of taxes .

Barbara Finger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Finger Affiliation: Jun. 23, 2026 Please keep quarterly reports. We need them.

Sent from my iPhone

Barbara Franklin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Franklin Affiliation: Jun. 23, 2026 Why are you trying to end a system that protects Americans? Is this because you are trying to protect Oligarchs? You know it’s reckless - can lead to another Financial Meltdown and YOUR names will be culpable. Do NOT reduce reporting to two times a year and let the Oligarchs take their profits and hurt the rest of us small investors.

Barbara Gross

Sent from my iPad

BARBARA GAINES — Jun 23, 2026
Subject: S7-2026-15 Comments From: BARBARA GAINES Affiliation: Jun. 23, 2026 Keep the reporting quarterly. People led accountability for their investments and savings. We need transparency.

Sent from my iPhone

Barbara Gibbons — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Gibbons Affiliation: Jun. 23, 2026 It is not a burden for companies to release quarterly data. If the aren't tracking the data anyway, they are failing monitor their business and should be replaced.

Barbara Gibbons

BARBARA GORMAN MOTLEY FOOL MEMBER — Jun 23, 2026
Subject: File No. S7-2026-15 From: BARBARA GORMAN I have been an active investor for 35 years. Public companies need to continue to make quarterly reports. There are pros and cons for quarterly reports as well and biannual reports. It's critical that public companies continue to make quarterly reports to their investors, their shareholders, their owners. I am sure private companies are doing quarterly reports to their boards etc. A tighter ship is better than not. While semiannual reports may be helpful to some businesses, I believe the lack of accountability will not lend itself to companies being stronger and stable. My stocks are my investments that will become my paycheck for 35 years when I can no longer actively work for my weekly pay--these companies have my investment, and I share in their ownership. I expect a quarterly report from them.

Barbara Grajski — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Grajski Affiliation: Jun. 23, 2026 Reporting quarterly results has been required for over 50 years, and there is a good reason for that. A 60-day rule disadvantages all investors but the most sophisticated; even at that, it is too long a time for investors at every level to get the information they need to get sufficient information and will harm the markets.

Barbara Green — Jun 23, 2026
Subject: Keep Quarterly Reports From: Barbara Green Affiliation: Jun. 23, 2026 Barbara Green RN. Keep business reports Quarterly. The rich and powerful already have massive benefits over the common people. Don’t allow them more chances to take advantage of people like me.

Sent from my iPhone

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barbara hallberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: barbara hallberg Affiliation: Jun. 23, 2026 NO!!!

Sent from my iPhone

Barbara Henrioulle Lived through Enron's mess — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barbara Henrioulle The proposal to shift from quarterly to biannual is not consistent with prudent procedures that gives individual investors and the public at large enough information to make reasonable judgements about the financial viability of companies outside the purview of insiders who are able to track what is really happening. Enron proved that we must at the very least have the quarterly if not more so NO on less information. Keep the quarterly intact. Do the right thing.

Barbara Horton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Horton Affiliation: Jun. 23, 2026 Quarterly repotting is the least these companies can do! Why promote secrecy? What do they have to hide from us!

Barbara Horton, LCSW

Sent from my iPhone

Barbara Hughes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Hughes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: no more deception, please. We need reporting. Period. Thank you.

Barbara Jenkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Jenkins Affiliation: Jun. 23, 2026 Keep this on a quarterly basis! It helps the individual investor! The corporations are already trying to take over as much as they can! Barbara Jenkins, retired!

Barbara Kahane — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Kahane Affiliation: Jun. 23, 2026 Please keep the SEC reporting quarterly. It's very important to maintain transparency and accountability.

B Kahane
Retired Teacher

Sent from my iPad

Barbara Kampstra — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Kampstra Affiliation: Jun. 23, 2026 The last thing they need is LESS accountability. If you back this, you are equally guilty as the are!!! 😡👿💩

Sent from my iPhone

Barbara Mansfield Gonzales — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Mansfield Gonzales Affiliation: Jun. 23, 2026 Barbara Mansfield Gonzales, retired employee of 23 years with Texas Employee Retirement System; quarterly reporting is important for retirement programs because the investments need to be protected through access to current, accurate information.

Sent from my iPhone

Barbara McKenna The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barbara McKenna At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business.

Reducing reporting requirements weakens the connection between companies and their owners. In an age of AI and increasingly efficient disclosure tools, reporting is more streamlined. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Public-company reportings should remain at four times a year.

Barbara Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Miller Affiliation: Jun. 23, 2026 Barbara Miller. Must keep quarterly reporting. No more Enrons! Help keep CEOs honest!

Sent from my iPhone

Barbara Moore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Moore Affiliation: Jun. 23, 2026 Yes, I want it kept quarterly. Think what we would pay if they go dark.

Barbara Northimgton — Jun 23, 2026
Subject: S7-2026-15 From: Barbara Northimgton Affiliation: Jun. 23, 2026 We need accountability continue quarterly reports.

Sent from my iPhone

Barbara Paccione — Jun 23, 2026
Subject: S7-2026-15 From: Barbara Paccione Affiliation: Jun. 23, 2026 Quarterly

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Barbara Parker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Parker Affiliation: Jun. 23, 2026 As a 60 yr old widow, living on S.S. disability of $1200.00 a month, I can barely afford my monthly bills. I'm sick of hearing about all the loop holes, tax cuts, and illegal insider trading. The rich get richer, and the rest of America struggles as the cost of EVERYTHING rapidly increases. Enough is Enough already. Stop all of the corruption!

Barbara Peterson — Jun 23, 2026
Subject: S7-2026-15 From: Barbara Peterson Affiliation: Jun. 23, 2026 Quarterly reports are better er accountability.

Barbara Peterson

Barbara Pison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Pison Affiliation: Jun. 23, 2026 Absolutely, quarterly reports must be maintained. Semi-annual is too long to be in the dark about stocks' performance.

Barbara Pison

Barbara Powell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Powell Affiliation: Jun. 23, 2026 Every 6 month if they are going to steal they would steal every 3 months

Barbara Powell
Real Estate Broker, W Realty Coastal
843-655-2926 I bpowellsells@gmail.com

"Experience Matters"

Barbara Quero — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Quero Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
No company should have the right to go months without transparency. As Americans we depend on transparency from companies to build trust. it forces corporations to be accountable and fair. This protects our communities and democracy. in a time of such uncertainty- transparency is all we have left

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Barbara Ra.mirez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Ra.mirez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stay with quarterly reports.

Barbara Razza — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Razza Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

We do not want quarterly reporting to change

Barbara Rubin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Rubin Affiliation: Jun. 23, 2026 WHY

Sent from my iPhone

Barbara Russo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Russo Affiliation: Jun. 23, 2026 Keep it Quarterly!!!

Sent from my iPhone

Barbara Schaumburg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Schaumburg Affiliation: Jun. 23, 2026 Please don't disrupt a system that works, transparency is essential for fairness. Maintain quarterly reporting.

Barbara M Schaumburg

Barbara Schilling — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Schilling Affiliation: Jun. 23, 2026 My name is Barbara Schilling. As a retired business owner I recognize how quarterly reporting is crucial to actually knowing the status of a company and without quarterly reporting OUTSIDE, the internal transparency will suffer. As a retired investor who relies heavily on financial advisors to assist in decisions about my future investments I want them to have the most up to date information at their disposal to better recognize trends, surprises or pending disappointment. WE WONT GO BACK to the Enron days or the banking failures of 2007-10 as long as quarterly reporting is demanded.

Barbara Schilling
763-753-4633
"Minnesota" comes from the Dakota phrase Mni Sota Makoce (Land Where the Waters Reflect the Clouds), and I acknowledge that I live and work on indigenous land.

Barbara Schwartz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Schwartz Affiliation: Jun. 23, 2026 Investors have the right to be informed regularly of decisions being made in the companies they invest in. Allowing less reporting is fraught with risk. We need more transparency,not less. I am a retiree and the money I invest needs to be used responsibly so I don't lose my savings.

Barbara Schwartz, Springfield, NJ

Sent from my iPad

Barbara Selby — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Selby Affiliation: Jun. 23, 2026 This is not the 50's. The market moves quickly. Investors want those reports to chart a path. Really it's not hard to, everything is digital now. Sounds like SEC is being lazy and not carrying out their duty! You aren't making any friends by trying to pull the wool over our eyes. If you don't want to be responsible at least give us courtesy of resigning!

Sent from my iPhone

BARBARA STOCK — Jun 23, 2026
Subject: S7-2026-15 Comments From: BARBARA STOCK Affiliation: Jun. 23, 2026 As a retired senior investor, this fraud scheme in plain site could destroy my golden years. Hands off rigging the stock market. The SEC should protect small investors, not rig the system against them.

Barbara Taborek — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Taborek Affiliation: Jun. 23, 2026 Barbata Taborek, retired educator. At a time when innovation and world events influence performance of our investments more than ever, why would you make the landscape less transparent? This will shake the confidence of the markets. I will be more likely to disinvest, as will other retirees.

Barbara Temples — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Temples Affiliation: Jun. 23, 2026 Sounds like a Very BAD idea- Especially with all the FRAUD that is going on - seems better to keep quarterly for more transparency.

Sent from my iPad

Barbara Thelen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Thelen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a 78 year old retiree dependent on my retirement savings and my brokerage portfolio for my income, I am very concerned that a less frequent reporting requirement would allow for lost opportunities to identify anomalies that may be indicating fraud or embezzlement. Please do not move to semi annual as opposed to quarter reporting. More frequent oversight would make it harder for misuses to continue that could result in greater loss of income and more difficulty unraveling illegal practices.

Barbara Torretti — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Torretti Affiliation: Jun. 23, 2026 Please, do not change the reporting rules. Continue to require quarterly reporting.

Sent from my iPad

Barbara Vinton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Vinton Affiliation: Jun. 23, 2026 This is more corrupt practices being allowed or proposed by the corrupt CEOs trying to line the pockets of legislators and board of directors. While the majority will be suffering losses the wealthy will further the wealth gap How the SEC can even consider this is another attempt of the corrupt government administration to find favor with the 1%. Please show Americans the SEC is independent from the reach of this corrupt administration

Sent from my iPhone

Barbara W Armstrong Founder, Barbara Armstrong & Associates LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barbara W Armstrong As a business owner and private investor, I rely on frequent business reporting to make decisions. Reducing required reporting from quarterly to biannual reports reduces small business owner and investor ability to make informed decisions. Please withdraw the proposed changes and keep quarterly reports.

Barbara Wells — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barbara Wells Affiliation: Jun. 23, 2026 Look I don't know about the rest of America but I know that you all and the Republican Party and the oligarchs are all thieves. You don't make your money on legitimate gains you make your money by depriving the American people of their rightful gains. I really wish that we could stop participating in this capitalist system and see how long I'll last without us. Stop being so God **** greedy.

Every time y'all get off the regulation leash y'all crash the economy then you turn to the government and say oh won't you bail us out. You shouldn't have been bailed out in '08 you should have been able been made to suck those losses up. It's time to stop socializing your losses and privatizing your gains.

Every time it's time for America to sacrifice you are always look to the working class and the poor to take it on the chin and never ever do you all allow yourself to be deprived of one Thin dime you're horrible and I can't wait till Karma comes to get you. And just one more thing to remind you of you cannot eat money or gold or AI.

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Sent with mail.com Mail app

Barbara Whitford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barbara Whitford Affiliation: Jun. 23, 2026 Keep quarterly reports. Things change so quickly now. We need to stay informed

Sent from my iPhone

Barbara Woodriff — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Woodriff Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: what are you thinking?! Of course there should be at least quarterly reporting! As a retired person living on a fixed income, my stock portfolio is crucial to my well-being. Allowing more opaqueness in the stock market is a really shady idea! You're supposed to be protecting the public, not protecting shady dealings!

Barrin Hendricks Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barrin Hendricks Keep Reports quarterly. Keep the public informed. Don't widen the gap of institutional information vs individual information even further.

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barry — Jun 23, 2026
Subject: S7-2026-15 Comments From: barry Affiliation: Jun. 23, 2026 We the people need protection from Corporate Oligards. We have these rules in place because without, it creates caois and destruction. Please don't allow bad history to repeat itself.

Barry R. Shevlin, CFS
Shevlin Investments, Inc
502 Lakeside Drive
Southampton, PA 18966

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Barry Breit The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Breit I am against the Semi- annual reporting. less information reduces transparency. keep the quarterly reporting system! Respectfully submitted.

Barry Cheney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Cheney I am opposed to the proposal to change the requirement for public company financial reports from quarterly to semi-annually. Information is the lifeblood of making sure that investors have the ability to make wise decisions. Please maintain the current requirement of quarterly reporting.

Barry Collins Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Collins I am against the proposed change that a publicly traded company's reporting requirement will be reduced to bi-annaully. I support the current requiement of quarterly reports/filings.

Barry Douglas — Jun 23, 2026
Subject: S7-2026-15 From: Barry Douglas Affiliation: Jun. 23, 2026 I am a retired GS-15 and also a retired Navy Captain. My working life embodies the acronym “RAA, “ or in full words; Responsibility,

Authority, and Accountability. Senior executives in any organization should follow those same principles and values. Especially those receiving large salaries and/or stock payouts. While I recognize the call for looser regulations allows for agility, I believe strongly it also opens the doors for sloppy management and accounting. No highly paid senior executive should encourage this action and show his/her organization and shareholders they maintain that requisite value of personal responsibility and accountability and are willing to act in a fiduciary role every quarter. I strongly encourage the SEC NOT reduce the current requirements as it will have detrimental effects.

Sent from my iPhone
Respectfully,
Barry Douglas

Barry Hutchinson Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Hutchinson To whom it may concern, I am against the proposed twice yearly, rather than quarterly reporting required by public companies. While I'm sure the large audit and tax businesses like E&Y are strongly against this, and would have much more valuable information than I would, I believe more information is better than less. If the argument is cost cutting, there may be some merit, however, much of that is already automated, and more and more of it will be in the future, and corporate America gets billions in tax relief already. As an owner of equities in public companies, I see short-termism coming from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. If you own a business and you only get two updates from that business per year, you would be on your heels by the time you found an issue. Let's keep it the way it is. Corporate America will only absorb that gain and beg for another and another. Thank you for your time and consideration in this important issue. Best Regards, Barry Hutchinson

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Barry Lowery Retired Registered Representative — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Lowery It would be a terrible mistake to reduce shareholder reporting to twice per year. Less transparency is not good business. Investors deserve to know with regularity how a company is being managed, current outlook for opportunities and challenges, etc. Please do not shift to a semi annual reporting system.

BARRY M SMITH — Jun 23, 2026
Subject: S7-2026-15 Comment From: BARRY M SMITH Affiliation: Jun. 23, 2026 We need consistency and quarterly is an appropriate schedule. The public needs to no how their retirement funds are doing frequently.
barrymsmith1@msn.com

Sent from my iPhone

Barry Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Martin As a stock holder and part owner of many publicly traded companies, I rely on public financial quarterly statements from these organizations to steer my investment decisions. Anything less is too infrequent for real time informed decision making. In

fact, monthly “top line” reports would be helpful in addition to full quarterlies. Moving to semi-annual is anti investment and non transparent. Owners deserve frequent access to the books.

Barry Menna School of Life — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Menna Reducing SEC reporting from quarterly to semi annual would further reduce my confidence to invest in United States equities markets. There’s already too much stealing and insider trading. If you want to regulate something start with insider trading for elected officials.

Barry N.. Huber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry N. Huber I hold stock in over twenty different companies. Although they are not large holdings they are never the less ownership in those companies. As an owner I would appreciate the most information available to me and not being surprised by something a company did five months previously. I am not in favor of semi-annual reporting.

Barry Oselett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barry Oselett Affiliation: Jun. 23, 2026 Companies must be monitored for any unusual activity regarding their handling of our investments, stock, that we have with them. As a retired person reliant on stocks for income, quarterly reports are important to me.

Sent from my iPhone

Barry Wagman CPA (retired) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Wagman Reducing the reporting requirement to semi-annual corrupts my ability as an owner to assess my investments. As an owner, I have a right to hold my investments accountable, not just twice a year. Irresponsible rule-making!!

Barry Weinshenker Indivual Investor Chicago MBA Econonomics Minor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barry Weinshenker As a Trustee of a family Trust, I need more timely information not less. Insider trading is being allowed to get out of control primarily due lack of public knowledge about significant changes between reports. Note: the increased movement of stocks just before the public is let in on what's going on with the business. This situation will be exasperated with a decrease in public reporting, giving companies and insiders a greater than current edge to varnish the results and bury the bodies. I know because I had 30+ years experience using the shovel.

Barry Wise — Jun 23, 2026
Subject: S7-2026-15 Comment From: Barry Wise Affiliation: Jun. 23, 2026 Keep quarterly results in the public view so we understand what’s happening. If a company wants to focus on the long term health of their business, then they should express this transparently and create the trust that’s

needed to give them time to work on it.

Bart — Jun 23, 2026
Subject: S7-2026-15 From: Bart Affiliation: Jun. 23, 2026 Quarterly reporting has been working good. However, I feel there should be monthly reporting for corporations with values exceeding a set dollar point yet to be determined.
If CEOs and SEC bulk at this idea, I would be willing to revert back to quarterly reporting.
Nowhere at any time no for any reason, should any corporation be allowed to report less often than quarterly, otherwise CEOs, CFOs, and the board should be held in prison until such financial statements are signed.
Sincerely,
Bart Peterson

Bart Deatrick Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bart Deatrick As an individual investor and a member of The Motley Fool Community, I am writing to express my strong opposition to the proposal allowing public companies to reduce their financial reporting from quarterly to semiannually. At its core, investing represents true business ownership. As owners, individual investors require regular, transparent, and timely communication to properly assess risk and allocate capital. Reducing the frequency of official updates does not encourage long-term thinking; it simply creates information vacuums. In today's digital age, advanced technology and AI have streamlined data collection and disclosure, making the cost-saving argument for fewer reports weak at best. Instead of reducing volatility, cutting reporting frequency will only increase market uncertainty. When information is delayed by six months, the resulting corporate updates will inevitably bring larger surprises, sharper market reactions, and greater volatility. Less transparency never creates better-informed owners. I urge the SEC to preserve the current quarterly reporting framework to maintain a fair, orderly, and transparent marketplace for everyday investors. Thank you for your time and consideration of this matter.

Bart Johansen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bart Johansen Affiliation: Jun. 23, 2026 We need regular, frequent, open, upfront, available, information reported at least quarterly to keep companies honest. I have lost thousands of dollars due to fraud and embezzlement in my own investments over the years. Steward Healthcare most recently. The mismanagement of funds disrupted the abilities of well trained medical personnel to provide good care. The hospitals were not able to maintain equipment because Steward wouldn't pay their bills. Resulting in death and poor outcomes in some patients in some parts of the country. Thieves can only hide for so long before their deeds are uncovered. Let's not give them greater opportunity to do more harm.
Karen Johansen

Bart Piotrowski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bart Piotrowski I Invested in a lot of companies over the years as an individual investor and depend on quarterly reports. I think it would be a mistake to reduce the number of reports. Please reconsider and let it stay the way it is.

Barton A Hubbard Tax Law Professor, The Ohio State University (Moritz); Former Assistant Attorney General State of Ohio — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barton A Hubbard Quarterly SEC financial statements (10Qs) are vital to shareholders and debt issuers, potential investors, and civil and criminal law enforcement. Almost all businesses with any substantial debt will be required to submit financial statements at least quarterly. Thus, for most businesses, compliance with quarterly filed 10Qs does not create any significant additional compliance burdens -- the same or more detailed information must be provided to the lenders in any event. With the advances in artificial intelligence LLMs (Large Language Models) the compliance burden has been minimized reducing the cost of compliance dramatically. In sum, whatever merit switching to semi-annual SEC financial statements may have previously had in reducing compliance burdens, it has much less merit now and will have even less in the future.

Barton Brown — Jun 23, 2026
Subject: S7-2026-15 Comments From: Barton Brown Affiliation: Jun. 23, 2026 Another trump scam…

Barton Wallace — Jun 23, 2026
Subject: File No. S7-2026-15 From: Barton Wallace I am not in favor of any proposed legislation that changes the number of company reports down to semi-annual from quarterly. That may be a good move for businesses, but not for everyday investors. Time to look out for the average American instead of big business.

Bataille Laurent The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bataille Laurent Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater

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Bayou Wheel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bayou Wheel Affiliation: Jun. 23, 2026 No don’t do that I lost my ass with worldcom

Sent from my iPhone

Bea Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bea Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not make this change.

Beau — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beau Allowing companies to report semi annually will greatly diminish the rights of shareholders. On the surface it appears as though this will allow corporations to save money by creating less collateral for reporting cycles which they claim will create higher share prices for inventors. The implication however is that this just allows a corporation to have a longer runway to generate capital when they may actually be sliding financially. This not only creates a false picture for the analysts and investors, but has the potential to destabilize the entire market if a few companies use this interval in nefarious ways. It wouldn't take much for shareholders and potential investors to second guess any news, pricing, etc. This is a tremendously bad idea. We need more transparency, not less.

BecA — Jun 23, 2026
Subject: S7-2026-15 Comment From: BecA Affiliation: Jun. 23, 2026 From UNITED STATES CITIZEN:
People with LITTLE or NO ACCOUNTABILITY find no reason to be honest...RIGHT ...We are being forced into NO PRIVACY in out personal lives.
You think you should hide in shadows even when over other People's business is at stake. This is NEVER OKAY...!

BecA — Jun 23, 2026
Subject: S7-2026-15 Comment From: BecA Affiliation: Jun. 23, 2026 From
UNITED STATES CITIZEN;

People with LITTLE or NO ACCOUNTABILITY find no reason to be honest...RIGHT ...We are being forced into NO PRIVACY in our personal lives. You think you should hide in shadows when over other People's business is at stake.
This is NEVER OKAY...!
Where is your INTEGRITY...?!

Becky Boyd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Becky Boyd Affiliation: Jun. 23, 2026 In this era of lying, cheating, fraud, and stealing, we need to keep the quarterly reporting. Once we get back on the straight and narrow, I may change my mind but for now, we NEED quarterly reporting. Thank you.

Sent from my iPhone

Becky Boyer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Becky Boyer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Reports must continue to be quarterly. Six months is just way too long between them. That doesn't work. Transparency matters!

Becky Day Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Becky Day Hi, I am very concerned that allowing businesses to go 180 days without any financial reporting will further erode the average person's ability to participate in the flush of money already going to the top. As we've seen from Trump, insider trading is alive and well. Retail investors are already at a huge disadvantage to participate in the growth of wealth created by the stock market. Please do not stack the deck even further against the average American that has the ability to participate in the market. Thank you, Becky Day

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becky goff — Jun 23, 2026
Subject: S7-2026-15 Comments From: becky goff Affiliation: Jun. 23, 2026 My name is Rebecca Goff. My husband and I are retired after decades of working hard, diligently saving and carefully investing to fund our retirement. At this stage, we are necessarily more conservative with our investments, but our window for making investment decisions is smaller. Quarterly reports are very important for planning and making these decisions to assure that our savings will last. Thus, I ask you to keep the quarterly reporting requirements currently in place. Thank you.

Sent from my iPad
I

Becky Hardy — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Becky Hardy Affiliation: Jun. 23, 2026 I request there be no change in the quarterly reporting. This works well.
Thank you.

Becky Koehler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Becky Koehler Affiliation: Jun. 23, 2026 At minimum, it should be kept at quarterly, but I would like to see it done monthly or every two months. Keep the reporting period short. Make them more honest and give less of an opportunity to mislead.

Sent from my iPhone

Becky Moore — Jun 23, 2026
Subject: S7-2026-15 Comment From: Becky Moore Affiliation: Jun. 23, 2026 Becky Moore
Video Project Engineer

Please stop doing things that affect the American people negatively. Don’t take away our ability to earn returns.

Becky Moore
Project Engineer
13238 Hindry Ave
Hawthorne, Ca 90250
(614) 302-6873

Becky Porter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Becky Porter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the reports quarterly at least. As a retired person I depend on knowing my investments are safe. Please give me that peace of mind.

Becky Schulte — Jun 23, 2026
Subject: File No. S7-2026-15 From: Becky Schulte Transparency is key to investing in businesses. Without this as an investor I dont know how a company is doing financially which will impact the growth of my retirement investments. It will vausr more volatility in the market as their will be surprised in the market from longer reporting periods. It makes sure businesses are honest in what they report. This will affect the entire financial market. The only one helped by this are businesses who are not making good decisions so thry have longer to share their mistakes or tine to cover them. Since there is no gain for anyone and only potential problems it doesnt make sense to change reporting rules.

Becky Walker The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Becky Walker This is a very bad idea.

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becky zaloudek — Jun 23, 2026
Subject: S7-2026-15 Comment From: becky zaloudek Affiliation: Jun. 23, 2026 Becky Zaloudek, retired, reporting quarterly is so inportant to retirees and people my age (75). We don't have time to wait for 6 months. We could be dead by then.

Bekki Riggan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bekki Riggan Affiliation: Jun. 23, 2026 These investor safeguards should remain in place as they are. I've seen no good justification for them to change. I spent my whole career in government service, it's our job to protect people from these sorts of regulations that hurt others only to serve a few.

Bekki Riggan
Deputy CEO
Placer County CA

Sent from my iPhone

Belinda Bjorklund — Jun 23, 2026
Subject: S7-2026-15 Comments From: Belinda Bjorklund Affiliation: Jun. 23, 2026 Filings need to remain quarterly. This proposal jeopardizes the individual investor. Keep the protections that the

consumers deserve. Belinda Bjorklund Concerned investor

Yahoo Mail: Search, Organize, Conquer

Ben Cavanaugh — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ben Cavanaugh Affiliation: Jun. 23, 2026 The only reason you go to 6 month reporting is for more corruption.

It's obvious and in plain sight cmon seriously?
Not gonna be the wisest decision.

Do the right thing for the American people you represent.

Ben Donikian — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ben Donikian Affiliation: Jun. 23, 2026 More secrecy in government reporting and subsequent lies.

Sent from my iPhone

Ben Folk — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ben Folk As an individual retail investor, I rely on quarterly reporting to manage investments and stay current on company financials. Limiting reporting will hurt retail investors and prevent them from receiving the most up to date, regulated and trusted financial reporting straight from companies. Please maintain quarterly earnings and financial reporting!

Ben Kaniut N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ben Kaniut I believe this is a bad idea. I think quarterly reports are reasonable and serve a purpose to the stock owners who carry risk of owning the company. Reducing communication and transparency to the stock owners increases their risk. I think bi-annual reporting would also create more volatility and larger swings in stock prices and reactions since expectations would be larger.

Ben Nascimento — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ben Nascimento Affiliation: Jun. 23, 2026 As an American who survived the '08 Financial Crash I noticed that the fraud that came out following the investigations were clear; a consistent pattern of abuse and finances.

Keep it Quarterly. They can't hide the fraud that common Americans will have to pay for.

It's disappointing to see that the Gov't is going to allow this behavior when our finances aren't strong.

Ben Schmitt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ben Schmitt Affiliation: Jun. 23, 2026 Wall Street already screws the lil man over enough, make them report weekly, but do not lose the quarterly reporting!

Yahoo Mail: Search, Organize, Conquer

Ben Shult — Jun 23, 2026
Subject: S7-2026-15 Comment- Keep the existing rule! From: Ben Shult Affiliation: Jun. 23, 2026 My name is Ben Shult and I am a realtor, investor, property owner in Wisconsin. Removing financial accountability from the system is a liability for the investing public. Transparency is necessary for the entire system to operate. If I cant know what these companies are doing except once or twice a year, instead of quarterly, then it will force me to make uninformed decisions; companies can manipulate information and thus markets and ME. Leave it quarterly!

Ben Stegall — Jun 23, 2026
Subject: S7-2026-15 From: Ben Stegall Affiliation: Jun. 23, 2026 Hold them accountable quarterly. Use AI to check their numbers. It's that simple.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ben Trachsel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ben Trachsel Affiliation: Jun. 23, 2026 Transparency is crucial for a free market. Other countries investors, for example, the Chinese will pull ALL their currency out of the US if we become opaque, unreliable and unfair.

Ben Trachsel CISSP
319.330.0871

Benjamin Grunde — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Benjamin Grunde Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly earnings reporting. There is a recklessness afoot amongst some top corporations, investors, and financial regulators in our country. I'm sure that you see it, and feel the tension. You

hear what seasoned economists make of it, and the real disaster that we are pushing to the brink of. Don't be reckless. Millions of lives are at stake. The public is watching you and counting on you to represent our welfare, to have enough spine tp be a good steward to a structured system. A strong and steady one, not a flimsy one. Keep businesses accountable.

Benjamin Maclean — Jun 23, 2026
Subject: File No. S7-2026-15 From: Benjamin Maclean I am writing as an individual investor, a participant in group investment platforms such as CommSec, and someone with a background in data analytics. I strongly oppose the proposed reduction in public company reporting from quarterly to semiannual. Transparency is foundational to trust between companies and their owners. Quarterly reporting provides a consistent, structured window into how a business is actually performing; halving that frequency does not reduce uncertainty, it simply delays and concentrates it. When information finally arrives after six months, surprises will be larger and market reactions sharper. That is not a better outcome for anyone. Trust erodes when reporting cycles lengthen. Fewer mandated disclosure points create more opportunity for organisations to manage, delay, or obscure unfavourable information. The argument that reduced reporting eases short-term pressure ignores a basic truth: short-termism is driven by how people respond to information, not by the information itself. Removing data does not make investors more patient; it makes them less informed. From an analytics perspective, quarterly data points are essential for identifying trends, validating narratives, and detecting anomalies. Two data points per year is statistically insufficient to distinguish genuine performance from selective presentation. I urge the SEC to preserve quarterly reporting requirements in the interest of informed, fair, and transparent markets.

Bennett Richards — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bennett Richards Affiliation: Jun. 23, 2026 Please do not stop quarterly reporting… It would mean financial disaster for a huge swath of our Nation. Richard Schiff

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Benoit Sanscartier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Benoit Sanscartier I disagree with the notion of having less frequent reporting. As an investor I want information that is as frequent as possible on company shares that I owned. In my view less frequent information would increase speculation, rumors and a greater disconnect between board members knowledge (who represent shareholders) and shareholders understanding of the companies performances. Also in my view it may create liquidity issues between reporting dates as investors could be less incline to invest in stocks where the information is outdated mostly in situations where there are regulatory, political or economic turmoil. How can investors get the companies leadership views when it is only very 6 months? As such I ask that the SEC withdraws their proposal for less frequency reporting. Thanks

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Bernadette Daftary — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bernadette Daftary Affiliation: Jun. 23, 2026 We should keep it so that people will be informed of what is truly going on with their investments.
Bernadette Daftary
Retired

Bernadette Halloran — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bernadette Halloran Affiliation: Jun. 23, 2026 Keep the quarterly reporting requirements. I am sick of large financial corporations having no oversight. That is the job of the SEC. My investments tanked in 2008. My income has remained stagnant since then and inflation is breaking my living standard. My life today is greatly effected by these circumstances (none of which is in my control). If I have to be responsible for meeting my obligations with fewer resources, (the genesis of which is the irresponsible behavior of corporations) then the least the **** corporations can do is actually be accountable enough to fulfill quarterly reporting requirements. This country is a tinderbox. People are sick and tired of corporations getting pass after pass when it comes to being transparent and responsible to the American people. If the staff at the SEC can't do their job then upon their head be the ire of the American people. If they can't carry out their simple responsibility to review and enforce the quarterly reporting requirements then they should be in front of a firing squad. This is not 2008 and the American People are not going to be understanding like the last time they will eat the leaders of rich corporations and their colluding minions at the SEC. This is not a time to be thoughtless SEC. Be afraid, be very afraid.

Bernard Lefson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bernard Lefson Transparency is vital to avoid much of the scam activities. In order to feel that the public may make use appropriately of information it must have a true trust factor. Trust is vital to allow public investors to feel the system is not rigged in favor of insiders.

Bernard Purcell Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bernard Purcell I am opposed to the measure to reduce reporting requirements of public companies to twice a year. It does not support long-term thinking, and obscures what is transpiring in public companies. In the age of AI, and massive ERP systems, the cost of reporting are most likely falling, not increasing, so I doubt any true value would be liberated. Please keep the reporting requirements quarterly. the system isn't broken; let's not fix it.

Bernard Raubenheimer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bernard Raubenheimer Against this proposal as the limitation on financial information would be not only to the detriment of the company and shareholders (lower oversight = higher risk = lower attractiveness of the asset class).

Bert Haboucha Capital Advisors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bert Haboucha Semi-annual reporting is a mistake. It won’t save very much, if any, money. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Bert Motley Fool Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bert 4 times a years already gives enough time for corporate insiders' shenanigans. Why give them twice as much time. Forget it.

Bertie — Jun 23, 2026
Subject: S7-2026-15 From: Bertie Affiliation: Jun. 23, 2026 Bertie B. Simmons
Retired, Houston Texas:
We have not forgotten the devastation to hard working people and
for the damage those greedy crooks caused.

Bet Clear none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bet Clear Against - and part of the Motley Fool Community

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Beth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Affiliation: Jun. 23, 2026 I am a retired scientist from Pfizer. I worked hard all my life. I was good with money and investments. I think it would be irresponsible to change the requirements to 2 x a year. A lot can change in a quarter and as an investor I would want to be aware of these changes

Sent from my iPhone

Beth Anderson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Beth Anderson Affiliation: Jun. 23, 2026 For people living on a fixed income this would be devastating. We urge you to keep your reporting quarterly. It makes a big difference to our savings. Beth and David Anderson are both retired
and depend on this income.

Yahoo Mail: Search, Organize, Conquer

Beth Beyer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Beyer Affiliation: Jun. 23, 2026 I am in favor of keeping the quarterly reporting. Quarterly reports ensure ordinary investors, like me, and institutions receive consistent, timely information. Regular financial scrutiny deters fraud and helps investors accurately price risk, which in turn lowers the cost of equity capital. A shift to semiannual or less frequent reporting creates longer periods where insiders possess material nonpublic information, increasing the risk of insider trading. Consistent quarterly reporting has been the norm of U.S. public markets for over half a century, contributing to transparency, investor trust, and the success of our capital markets.

Please leave the current quarterly reporting alone.

Sincerely,

Elizabeth Beyer

Beth Bragg — Jun 23, 2026
Subject: No to S7-2026-15 From: Beth Bragg Affiliation: Jun. 23, 2026 Transparency is vital. Keep the quarterly reports. The billionaires and trillionaire don't need any additional favors from this government.

Beth Bragg
Anchorage

Sent from my iPhone

Beth Browning — Jun 23, 2026
Subject: S7-2026-15 Comments From: Beth Browning Affiliation: Jun. 23, 2026 As an investor, I expect to see company performance on a quarterly basis. If not, I'm not continuing to invest. I'll invest in another country. Reporting twice a year is unacceptable. Quarterly reporting!! Nothing less.

Beth Burnett — Jun 23, 2026
Subject: S7-2026-15 From: Beth Burnett Affiliation: Jun. 23, 2026 I have already commented on eliminating quarterly reporting - WHY would that be a good thing?

Holding people accountable for their actions is necessary. This means ALL people; not just the ones who can not afford lawyers willing to tie everything up in knots. Personal responsibility is foundamental to our way of life. Remember - THE BUCK STOPS HERE.

Beth Cummings — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beth Cummings Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Enough is ENOUGH!!

Beth Epstein — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Beth Epstein Affiliation: Jun. 23, 2026 Transparency is not keeping people in the dark. As a tech in Atlantic County, NJ getting close to retirement I what to know where I stand financially at all times. Working until I dies isn't
part of my plan. Banks give lousy interest rates on savings accounts so, we are in a sense forced to invest in our earnings in other areas for retirement. As I said earlier, those other areas should be transparent at all times. 55+ communities in my area

were supposed to be arrordable living and were approved by the zoning board on that basis. But, all of us got a letter from management that stated due to the governor's new law they can raise prices every year, and rates are now detrimental to many of the
seniors who live in these communities. People in their 60s' and 70's shouldn't be forced back into the work place because, of financial uncertainty. They can't afford their bills any longer because, their investments haven't gone as far as she thought they
would and because of unfair housing increases to those on fixed incomes. We all need to know where we stand financially moment to moment but, have settled for quarterly. Anything less than quarterly is just would hurt senior citizens further and make live
for the elder community even more unstable.
Beth Epstein,
Concerned Seniors Citizen

Yahoo Mail: Search, Organize, Conquer

Beth Finchler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beth Finchler As a stockholder, I am an owner of the company. Getting a report only twice a year is simply unacceptable. As individuals, we get bank statements, credit card statements, health statements, etc. once a month. Right now, the companies only report to the owners 4 times per year. If you are changing anything, it should be to increase the frequency, not decrease it. Having all the owners examining the statements helps keep the company on the right road. It's easier to correct course when something is caught early, not when it can have twice the time to deviate.

BETH FOGO — Jun 23, 2026
Subject: S7-2026-15 Comment From: BETH FOGO Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!

Sent from my iPhone

Beth Goldsmith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Beth Goldsmith Affiliation: Jun. 23, 2026 Protect the small shareholders. Quarterly reporting is not an unreasonable task for those running the company and the staff they have working for them. It helps prevent malfeasance from going on for too long between reports.
Elizabeth Goldsmith

Beth Graddy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Graddy Affiliation: Jun. 23, 2026 We are watching now. If you let corporations hide their financials, we will stop looking for the truth and satisfy ourselves with finding everyone who helped the liars.

In the interest of promptness, this was sent from my iPhone. Please excuse typographical errors.

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beth harper — Jun 23, 2026
Subject: Comment on S7-2026-15 From: beth harper Affiliation: Jun. 23, 2026 Hello,

As a retired senior citizen, I rely almost solely on the investments I've made for my income. The vast majority of these investments are equities, therefore, a reduction in reporting requirements would negatively impact my portfolios and my ability to continue to live as planned. Historical data demonstrates earnings and valuations significantly decline with twice yearly reporting. I oppose the change and appreciate your consideration.

Charlotte Harper

Beth Howison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Beth Howison Affiliation: Jun. 23, 2026 As the old saying goes if you give them an inch they'll take a mile!!
Leave it at four times a year. It's a proper check and balance system and needs to be left alone!

Beth Kamhi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Kamhi Affiliation: Jun. 23, 2026 You need to report quarterly!

Sent from my iPhone

Beth Katz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beth Katz It feels like someone (corporations) is trying to put one over on us. Cutting report requirements down to twice a year from four times a year means less transparency in how a company is doing financially. It means my investment decisions may be hit or miss with less information to decide if I either want to invest in a company or leave it. It's hard enough to decide whether or not to "push" the buy or sell button, why make it even more difficult? The reduced reporting requirement doesn't benefit the investor, it only benefits the corporate heads from people finding out if they are doing a lousy job operating the company. Please - Do Not Reduce the reporting requirement to twice a year!

Beth Light — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beth Light Affiliation: Jun. 23, 2026 To the SEC:
It is your responsibility to protect the people of this country and keep big corporations from being able to do insider trading. Being able for us to review stocks profits allows us to keep an eye on what going on on the stock market.
As I said, it is the SEC's responsibility to protect the Market and the Americans you serve!
Thank you,
Beth Light

Beth Malakoff The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beth Malakoff This is a bad idea. Companies should have to report at least 4 times per year. Fewer reports means less information shared, less transparency in business and greater opportunity for behavior that is not in the best interest of the business or the stock holders. WE have regulation and oversight for good reasons. "Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed."

Beth Minato — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beth Minato Transparency is the American way. We trust and love our country for that very reason. Please require companies to report the customary four times per year. Please protect our lives and our investments. We matter too. It is the right thing to do. Thank you for looking out for us.

Beth Murphy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Murphy Affiliation: Jun. 23, 2026 Beth Murphy Retired
Quarterly reporting is key to individual investors like myself to keep informed. The only ones who benefit from less frequent reporting are the institutional investors. Keep the quarterly reporting so retirees and individual investors don’t get blindsided.

Best regards,
Beth Murphy
Sent from my iPhone

Beth OConnor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beth OConnor Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need more, not less, transparency in regards to the stock market and investing. My financial future relies on those quarterly reports
Who would even suggest such a thing? Unless of course you wanted to blindfold your average investor and open up the opportunity for fraud for a select few. I say stop this turning back of the clock. Leave the quarterly reports alone.

Beth Pennington — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Pennington Affiliation: Jun. 23, 2026 Keeping quarterly. Politicians have it easy enough to pull their insider trading, don’t give them more abilities.

Beth
Sent from my iPhone

Beth Saguto — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Saguto Affiliation: Jun. 23, 2026 My name is Beth Saguto, and I am an elementary teacher, coach, and academic instructor. I am writing to implore that the SEC keep reporting requirements a quarterly mandate. I work hard as an educator to support my daughter and save for both college and retirement. It is incredibly unfair for the rules to be bent, YET AGAIN, for the wealthiest and most privileged among us to benefit while honest, hardworking Americans run just to stand still. I condemn this proposed change in the strongest possible terms and urge you to leave the requirement at quarterly for the wellbeing of families like mine all over the country.

Sent from my iPhone

Beth Sangree — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Sangree Affiliation: Jun. 23, 2026 We need to keep having Quarterly Reporting. Without it investors will lose confidence and people will stop investing. This will result in lower returns for everyone. Keep Quarterly Reporting!

Sent from my iPhone

Beth Vetrano — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Vetrano Affiliation: Jun. 23, 2026 I rely on quarterly statements as do most others and see no benefit in removing them.

Elizabeth Vetrano

Sent from my iPhone

Beth Whisnant — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Whisnant Affiliation: Jun. 23, 2026 Our country is falling apart and the big money just ignores all the damage to our country 's future. I feel more visibility is needed.
Accountability is needed at every level of business.

Sincerely,
Beth A Whisnant
Retired

Beth Wood Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beth Wood Please do NOT reduce the number of public-company reports from four times a year to just two.

Beth Wright — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beth Wright Affiliation: Jun. 23, 2026 Hello,

My payment for your products is contingent upon quarterly reporting from your business. Thank you.

Elizabeth (Beth) Wright
Oklahoma, USA

Be gentle with yourself. 🕊️

Bethan Keall The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bethan Keall Please keep reporting on company results on a quarterly basis, this is vital for investors.

Bethann Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bethann Smith Comments attached

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Bethann Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bethann Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is imperative that we have constant and current information about our investments.

Bethany Julson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bethany Julson Affiliation: Jun. 23, 2026 I don't make a ton of money, but I expect to get the current minimum information. I would like more, but don't want to receive less than quarterly information on companies. There is no reasonable reason to not have them provide it. Demand more information, not less!

Bethany Julson
Concerned American

Betsy Blew-Ochoa — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betsy Blew-Ochoa Affiliation: Jun. 23, 2026 As an investor, I believe that quarterly reporting should remain quarterly, NO EXCEPTIONS!

Sent from my iPhone

Betsy Keith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betsy Keith Affiliation: Jun. 23, 2026 Those who are chipping away at this regulation deserve monthly scrutiny.

Get Outlook for Android

Betsy Pearsall — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Betsy Pearsall Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly statements!

Betsy Reeder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betsy Reeder Affiliation: Jun. 23, 2026 Don’t keep screwing the “little” people.
Keep the quarterly reporting. There is already enough shady deals going on without this.
We don’t need another Enron!

Sent from my iPhone

Betsy Reinard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Betsy Reinard Affiliation: Jun. 23, 2026 Anytime accountability, side rails or regulations are removed it’s for a sinister reason which is going to benefit some party but hurt another . unless they are presenting bilateral benefits the answer is no

Sent from my iPhone

Bette Holland — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bette Holland Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not stop quarterly reporting!!!
bette holland

Betty Ann Hamilton The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Betty Ann Hamilton As a patriot who subscribes to our constitutional right to self determination I hold dear the fundamental truth that accountability can only be achieved through transparency. Transparency allows reasoned discourse and decision making

which should never be diluted at any time nor by any means. Quarterly reports on businesses which are publicly traded comprise the backbone of investment strategy not only for the average citizen but investment institutions at home and abroad. By reducing reporting it stands to reason an increase of insider trading and a more turbulent and unstable national and international economy would ensue. There is no credible case to support a decrease in transparency, period. The American people have made clear less is not more. Information and transparency fuel reasoned decision making. Quarterly reporting should remain intact.

Betty Blais — Jun 23, 2026
Subject: File No. S7-2026-15 From: Betty Blais Please keep quarterly reporting. The more information I have the better I can make investing decisions.

Betty Bruckner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Betty Bruckner Affiliation: Jun. 23, 2026 With the advent of a I, they ought to be able to do it monthly.. there's no reason for this to change, except to do it more, not less

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Betty Endara — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betty Endara Affiliation: Jun. 23, 2026 Betty Endara
Federal Retiree
Keep the reports quarterly. Quarterly filings prevent frauds. For retirees the cost it’s too big.

Enviado desde mi iPhone

Betty Jo Blalock — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betty Jo Blalock Affiliation: Jun. 23, 2026 Please keep quarterly reporting to keep Big businesses more accountable and prevent us from losing $.

Betty ROZZELL — Jun 23, 2026
Subject: S7-2026-15 Comment From: Betty ROZZELL Affiliation: Jun. 23, 2026 Needs to stay quarterly. Betty Rozzell, Retired. My money is tied to stocks and depend on this supplement my income.

Sent from my iPhone

Betty Sanders — Jun 23, 2026
Subject: S7-2026-15 Comments From: Betty Sanders Affiliation: Jun. 23, 2026 We need to keep companies accountable for their actions .We the people who work ans build the economy on our backs shouldn't have to pay any more then that.

Betty Teall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Betty Teall In this era of total government corruption, to allow companies to only report every six months is just opening the door for even more corruption. It's bad enough that congress and the powers that be can already work the stock market to their benefit. This would just open it up to even more opportunities to more corruption. And the ones paying are like me. The average American, trying to survive from month to month. Without all the perks the wealthiest have. Please don't give them more

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Betty Van Dyne — Jun 23, 2026
Subject: S7-2026-15 Comments From: Betty Van Dyne Affiliation: Jun. 23, 2026 Quarterly reporting has to be kept every 6 months is to wide a window

Betty

BettyAnn Brody Bucksbaum Retired physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: BettyAnn Brody Bucksbaum I personally feel that I need to moniter my investments on a regular basis. I believe that ir is a big disadvantage to me as an investor for company reporting decrease its frequency from quarterly to semi-annually.

Bev Douglas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bev Douglas Affiliation: Jun. 23, 2026 Its another of Trump s tricks! When will America get rid of him?

Bev Hardwick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bev Hardwick Affiliation: Jun. 23, 2026 We are lied to by our govt. By the banks the major companies. The rich get richer while we the people struggle.

Bev McCreary — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bev McCreary Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
Keep quarterly reports signed by the CEO of the company/entity. Investors need timely reports, transparency, and accountability for those responsible for performance and decisions. The SEC must make decisions for the good of the investors not decisions to benefit corporations!

Bev McKay — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bev McKay Affiliation: Jun. 23, 2026 Keep it as is!

Sent from my iPhone

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bev mushinsky — Jun 23, 2026
Subject: S7-2026-15 Comment From: bev mushinsky Affiliation: Jun. 23, 2026 Why would you do this?

Bevely Schlegelmilch — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bevely Schlegelmilch Affiliation: Jun. 23, 2026 Keep it Quarterly!! Who knows how it will effect a retired couples income it might just put them on the streets as homeless. Then we've all got a whole nother problem to deal with

Sent from my iPhone

Beverlee Baughman — Jun 23, 2026
Subject: S7-2026-15 From: Beverlee Baughman Affiliation: Jun. 23, 2026 If you want our investments keep it honest with quarterly reporting. Im retired and need my I investmants to supplement my
income.
Beverlee Baughman
Dayton Ohio

Beverly Axen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beverly Axen Affiliation: Jun. 23, 2026 My name is Beverly Axen. I am semiretired. I am a widow and still need to work to make ends meet. Please keep the reporting quarterly. I can't afford to lose what I have tucked away because a company isn't being transparent for six months.

Sent from my iPhone

Beverly Debel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Debel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

How many more times does fraud on a monumental scale need to take place before your organization will keep trying to stop taking its on-going responsibility to protect the American investor's interest above the massive greed of the corporate monster megalopolis that has taken over this country?

Beverly Driskell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beverly Driskell Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Transparency matters to investors. Just as businesses need to pay taxes quarterly, they also owe the investors information as often.

Beverly Dukes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Dukes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We have enough fraud without it being in our stock exchange to hinder an honest exchange!

Beverly Fisher — Jun 23, 2026
Subject: S7-2026-15 From: Beverly Fisher Affiliation: Jun. 23, 2026 You need more accountability instead of less because people's whole lives are at stake because this money represents their retirement typically. Do not lower the standards for reporting, that just invites criminal behavior back and by the time the money is gone the damage is done and cannot be undone.

Thank you,
Beverly Fisher

Sent from Gmail Mobile

Beverly Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beverly Jones Greetings. I am an attorney with an undergraduate degree in Economics. Since I began my career in the late 1980s, the American corporate climate has shifted from being visionary and product-focused, service-focused, quality-focused, community-focused, and customer-focused, to becoming myopic and singularly-focused on one thing: creating shareholder value. In the late 1990s, I worked in real estate site acquisition for Winstar, a company with an incredible product with amazing technology for the time, that helped commercial property landlords and tenants slash their telecommunications operating costs at a time when the baby Bells still monopolized telephone services. This win-win solution (that was far less taxing on infrastructure, among other truly exciting positives) effectively disappeared when it was revealed that revenue was being overstated to Wall Street, in order to illegally inflate share prices.

The scandal became famous, and I recall that a book was even written about it. I also recall observing that the Winstar debacle was a really a bellwether for the Enron scandal. There were a lot of similarities. While the Winstar shareholder losses were small compared to Enron, I — along with a lot of other people — lost a great deal of money on paper in stock options when shares in Winstar quickly dropped from over $80 a share to pennies, and far more people lost their savings and retirement funds. I've always believed that the end of Winstar was a loss of great potential for our economy, and it was shameful that a new and well-received technology with such promise was essentially smashed into bits in its infancy by corporate executives motivated by greed. Looking back, there were signs that things weren't quite right, but at the time, corporate wrongdoing wasn't in the headlines and creating shareholder value wasn't the mantra it has become today. More recently, I have watched the shift in corporate America escalate, from inside the buildings where the companies operate. For 16 years, until 2023, in my work, I regularly visited the headquarters and executive offices of Fortune 1000 companies across the US, where I consulted with them on my employer's data and technology solutions. Over that time, I've watched bustling corporate offices become seas of empty desks - even pre-Covid - in the name of cutting costs to enhance shareholder value. I experienced having more and more difficulty finding and consult with end users, as one after another, my end users and main contacts were downsized, until at times, there was no one left to be my internal contact and I'd have to reeducate the company about the resources they were purchasing from my employer. The more reductions in force that I saw, the more I saw morale drop in the people I dealt with on a regular basis. I've seen corporate employee perks evaporate, company team building events fall by the wayside, and employees' pride in their company fade away. I've seen the spirit of corporate annual sales meetings shift from celebrating employee success stories with inspiring tales and motivational speakers, to being cancelled altogether because they were considered to be wasteful instead of meaning team-building traditions. I've seen the resulting reduction in internal collaboration within far-flung teams of people who didn't personally know their colleagues anymore, when satellite offices were closed. I've seen company town halls where executives standing on stages in empty auditoriums have told employees attending virtually to leave the company if they want raises because, at the end of the day, they're all replaceable for less money. I've seen entire teams of customer success managers responsible for complex product integrations lectured by executives that they're a drain on net revenue with no proven ROI. It is as if corporate leaders have become blind to the reality of the investments that are required to build and maintain successful businesses, and more importantly, to acquire and retain customers. At times, the short-sighted and, at times, nonsensical cost-cutting attempts have reminded me of the last days of Winstar, when employees were doled out a single strip of staples only upon presenting their empty staplers to an office manager. It is one thing to "create value" for shareholders by increasing revenue; it is quite another to "create value" by unsustainable and ill-conceived cost cutting measures Of course, customers are the ones paying the price for all the foolish cost cutting and propping up of what is effectively artificially inflated shareholder value, and they will eventually pass the pain right back to the companies by refusing to purchase their products at the end of their contract periods. It takes a big ship time to change course, but eventually they do turn around. The proposal to allow corporations to skip quarterly reporting will only create larger opportunities for companies to create and maintain otherwise unsustainable illusions of increasing revenues by forcing cost cutting beyond reason and other measures. Trusted companies that have served customers for generations will begin to crumble from their shaky foundations and topple like the houses of cards that irresponsible management has allowed them to become. The SEC must not shrink from its duty to protect American investors, if we are to continue to thrive as a nation. A reduction in corporate quarterly reporting requirements is not a relief for companies that will enhance their profitability and value to the economy; it is a misguided attempt to prop up a system that has lost its way and a burden shift onto the very investors that the SEC was created to protect. I urge the board to refuse to weaken the foundation of our economy by reducing the reporting requirements for publicly-traded corporations. Stand firm and demand to be shown the receipts; Americans deserve no less from their government, and our nation's prosperity and security depend on the stability of the

foundations of our economy now more than ever. It is not the time to loosen the reins on corporate greed; if any change is to be made, it must be to tighten them and require more accountability, not less. I respectfully thank you for your consideration of these comments and my earnest plea that you maintain a strong regulatory and compliance focus and protect our economy from those who would place their own greed above the strength of our nation.

Beverly King De Loach — Jun 23, 2026
Subject: S7-2026-15 Comment From: Beverly King De Loach Affiliation: Jun. 23, 2026 This is another step in taking away accountability and dismantling the oversight that is the JOB of government.
Beverly King De Loach,
Small Business Owner

Beverly Nicolas — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Nicolas Affiliation: Jun. 23, 2026 Exchange Commission: Firstly, whats the reason for ceasing quaterly reporting explicitly ? And secondly, there should be publications posted strategically to make citizens aware of this topic and studies on how or not it contributes to citizens lives. And thirdly, I stand with millions of others who DO NOT want Quaterly Reporting Practices stopped /removed from open public digestion.

Beverly Reid Retired Government Employee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Beverly Reid Knowledge is power plain and simple. Weakening the reporting requirements of companies takes that power away from all investors. We are part owners of these companies and as such are entitled to more information about what we own not less! As a matter of fact, in the age of data driven decision making, companies should strive to follow the model of the Progressive Corporation whose company has reported monthly for many years. Data allows management to quickly identify trends and take action to capitalize on positive trends and make corrections for negative trends. This same data allows investors to hold corporate boards and management accountable. I strongly urge you to maintain the current reporting requirements.

Beverly Snyder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Beverly Snyder Affiliation: Jun. 23, 2026 Beverly Snyder Investor
Nullifying the rules on quarterly reporting punishes the small investor with a lot to lose more than big investors with room to spare. Quit doing away with consumer protections.

Beverly Snyder

Bhagya Boggaram — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bhagya Boggaram Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

this policy / action is a big mistake as everyday investor will suffer the consequences

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Bharat Patel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bharat Patel As an investor, semi-annual report may be more detrimental. Please keep current version.

Bhavdeep K Gupta Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bhavdeep K Gupta I would oppose the new proposed rule of giving earnings every six months. I would like to stay more transparent, and in this age of AI, the data can be available even more often

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BHNelson — Jun 23, 2026
Subject: File No. S7-2026-15 From: BHNelson ANYTHING that reduces transparency between financial institutions and investors is a recipe for abuse and a tacit approval of obfuscation. But you already knew that. Investors need to know--do not remove that visibility.

BHS — Jun 23, 2026
Subject: S7-2026-15 Comment From: BHS Affiliation: Jun. 23, 2026 Keep the quarterly reporting! More transparency will encourage investors and enable more growth.

Ruth Huggler
New York

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biannual reporting =less transparency=greater delayed decision making that negatively impacts investors Psychologist — Jun 23, 2026
Subject: File No. S7-2026-15 From: biannual reporting =less transparency=greater delayed decision making that negatively impacts investors Semiannual reporting=less transparency=poorer delayed decision making for investors. I refuse to invest in companies that only issue dividends etc. biannually.

Bijan Mojadad — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bijan Mojadad This is a terrible proposal. If anything, companies should report their earnings more often. This is just an effort to reduce transparency, and needs to be stopped

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Bill Blankemeier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bill Blankemeier Affiliation: Jun. 23, 2026 What are they afraid of?

Bill Chase — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bill Chase Affiliation: Jun. 23, 2026 I have lived through 2 crashes, all on the heels of relaxed sec requirements. As a tax paying citizen I want you to keep quarterly reporting

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Bill Chatterjee Tech startup entrepreneur and operations expert — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Chatterjee I strongly disagree with allowing public companies to reduce the reporting requirement from four times year to just twice a year. As an owner, knowing how my business if doing is both critical for me and an avenue for the managers to tell me what has happened, what is going on now, and what are their future plans. How the investing community uses this information is the investing communities' perogative. As an owner, I look at efficient operations and long-term guidance. Providing information less often will only lead to great gyrations when the information is provided at longer intervals. Timely transperant information reporting leads to smoother operations, and in turn, better long-term returns.

Bill Ching — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bill Ching Affiliation: Jun. 23, 2026 Leave it the way it is now. Bad for small investor.

Sent from my iPad

Bill Davis, Energy Capital Advisors, LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Davis, Energy Capital Advisors, LLC The proposal to lessen the reporting requirement to semi-annual will be detrimental to investors. Less timely information will result in increased volatility and overall risk in the market. The incremental cost to the companies for quarterly reporting is immaterial in terms of time resources and money.

Bill Dix — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Dix What is the upside to the investor in this proposal? There is little to none. More transparency is useful, not less. Given the pace of change in today's markets, frequent disclosures are appropriate. Reporting should remain unchanged.

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bill elliott — Jun 23, 2026
Subject: S7-2026-15 From: bill elliott Affiliation: Jun. 23, 2026 you ought to keep your books up to date weekly then monthly then quarterly don't you know how to book keep , if you r lacking in that I;m avaliable I'll bet there r many more who could help out with that if needed, everyone else has to

be accountable why not you, totally wrong . thank you Mrs. William W. Elliott wife of a Marine '69, bookkeeper, cook,house cleaning, lanscaping, caretaker, small business owner, the books always have to balance, daily thats the rule , thats why we the people r very pissed off you don't follow the rules everyone else has to follow ....Linda Elliott 1255 Northey St , Waterloo Iowa 50703-1637 stop by i'll show you how to keep books

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Bill Fechner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Fechner I was the third generation CEO of a family owned company that is now in its fourth generation and over 100 years old. I could only direct the company for 47 years by having up-to-date transparent information. The proposed Semiannual Reporting rule is the opposite of that. I fear that capitalism in the United States is now better described as greedism and this bill limiting information is a mistake and another step destroying what America has always been. Decision making using limited information is insanity. Please do not move this bill forward. Thank you!

Bill Froehlich The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Froehlich this is the opposite of how public companies should work!

Bill Hornung Coml Banking (BofA), Prof. Finance (Benedictine Coll), small business consult (SCORE) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Hornung Reducing financial reporting for public companies from quarterly to semi-annually would be a big mistake. Stock ownership equals business ownership. As an owner, I must know what and how my business is performing. In today's world any cost savings for the business would be negligible. This kind of thoughtless pandering to big dollar political donors needs to stop now.

Bill Kelsey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bill Kelsey Affiliation: Jun. 23, 2026 I am retired. Most of my retirement funds are in stocks and bonds. Quarterly reporting helps me keep up with what is happening with my investments and helps me make better choices. Changing this reporting would only make it harder
William Kelsey

Bill McGuire — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill McGuire Investors need quarterly reporting to be able to invest wisely and it is not too much to ask of businesses that rely on investors. Please retain quarterly reporting. This essential to a healthy economy. Thank you.

Bill Morrison Former Senior Consultant, MBA International Business — Jun 23, 2026

Subject: File No. S7-2026-15 From: Bill Morrison I was the Manager at MCI WorldCom who called out Jack Grubman at Salomon Brothers. Your organization subsequently contacted me for further information. Please keep this regulation put in place by those fiascos. Best Regards, Bill Morrison

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Bill Nicholas — Jun 23, 2026
Subject: S7-2026-15 From: Bill Nicholas Affiliation: Jun. 23, 2026 Keep it Quarterly. If they don't like that, how about we make it weekly? For those who do break the law give them another charge they'll have to serve time for. It's absolutely pathetic the white collar crime that occurs to the elderly lifesaving and in most cases the individual gets off with just a slap on the hand. Screw that, in biblical times they'd loose a hand. Bill Nichol; retired Paducah, Kentucky My father's bank account was violated by a bank employee. The amount of money he embezzled was in the tens of thousands of dollars. The individual was charged but was only given a slap on the hand and probation. I'm not sure if repayment was part of his sentence.

Bill Podolski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bill Podolski Less information is not okay. It’s never been easy for these companies to prepare and report the information required. Reducing information availability only hurt individual investors.

Bill Travis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bill Travis Affiliation: Jun. 23, 2026 Corporate America has been ethically bankrupt forever.
DO NOT give them another way to hide malfeasance.

KEEP QUARTERLY REPORTS.

Yahoo Mail: Search, Organize, Conquer

Bill Trummer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bill Trummer Affiliation: Jun. 23, 2026 Keep it like it is now at 3 months.

Sent from my iPhone

Bill Waggoner — Jun 23, 2026
Subject: S7-2026-15 From: Bill Waggoner Affiliation: Jun. 23, 2026 William Waggoner, retired. Texas I was around when enron ruined many people. I worked for 60 years to recieve an honest retirement and social security. The politicians have given away my S.S. benefits for people that never earned a dollar. Now you want to give away any hope of my future by allowing these companies to embezzel or squander away my earned retirement by allowing laws to be reduced to benefit certain individuals. Please mandate that the laws stay in place to protect our rights and future. Thank you for allowing a voice from the people.

Sent from my Galaxy

Bill Walker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bill Walker Affiliation: Jun. 23, 2026 Quarterly disclosure? In this age of AI,
sending information, in this information age, is easier than ever...digitally sent info, emailed, let there me transparency.
Bill Walker, retired

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bill1 — Jun 23, 2026
Subject: S7-2026-15 Comment From: bill1 Affiliation: Jun. 23, 2026 Keep what works!

Billie Ann Brown — Jun 23, 2026
Subject: S7-2026-15 Comment From: Billie Ann Brown Affiliation: Jun. 23, 2026 Keep reporting transparent

Sent from my iPhone

Billie Brown private citizen and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Billie Brown Please do not make companies less transparent. These reports are important and shouldn't be reduced.

Billie or Cheri Vines — Jun 23, 2026
Subject: S7-2026-15 Comments From: Billie or Cheri Vines Affiliation: Jun. 23, 2026 We need to support accountability, not hamstring it.

Sent from AT&T Yahoo Mail on Android

Billie Tanner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Billie Tanner Affiliation: Jun. 23, 2026 It needs to remain

quarterly. We need to have transparency and keep people honest.

Billine123 — Jun 23, 2026
Subject: S7-2026-15 Comment From: Billine123 Affiliation: Jun. 23, 2026 I am a retired senior citizen. I firmly believe that dropping quarterly reporting would be a huge mistake and potentially cost seniors huge devastating losses in their portfolios rendering them helpless in being able to support themselves. This has been tried before and did not work. Why would you want to go back in time and take such a risk with peoples finances. Keeping quarterly reporting will provide provide more transparency and accountability in not only senior's portfolios but for those in younger generations that are building for their own financial futures. This is a bad idea. Please choose the right way and maintain quarterly reporting. Billine Flynn, Retired

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Billy Bob — Jun 23, 2026
Subject: S7-2026-15 Comment From: Billy Bob Affiliation: Jun. 23, 2026 Robert Bourgoin, retired machinist
Retail is overdue for some transparency not less.

Billy Duff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Billy Duff Affiliation: Jun. 23, 2026 Billy. Investor/trader. Timeseries analytics.

Companies are optimized internally for quarterly reporting. It's not a huge burden. We already see evidence of insider trading on the rise - this will make it worse and hurt the retail investor. Honestly many things that the current administration is doing seems hostile to retail investors. Looks to me that the SEC wants to turn everyday Americans into liquidity for someone wealthier and better connected.

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bk james — Jun 23, 2026
Subject: S7-2026-15 Comment From: bk james Affiliation: Jun. 23, 2026 Katherine James, Ret.Ind. Voter Keep the quarterly reporting with CEO & CFO signatures included! If this reporting is reduced, it is a further sign that the only thing growing in DC is the Swamp and I will urge fellow Independents to vote blue.

Black Crest Holdings, LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Black Crest Holdings, LLC I oppose the proposal to allow public companies to reduce mandatory reporting from quarterly to semiannual disclosures. As a shareholder, I view investing as ownership. When investors purchase shares in a company, they become part owners of that business. Owners deserve regular, transparent communication about the performance, risks, opportunities, and direction of the companies they own. Cutting reporting frequency in half weakens that relationship and reduces accountability. Supporters of the proposal argue that fewer reports would lower compliance costs and reduce pressure on management to focus on short-term results. While there may be some cost savings, those benefits appear

increasingly limited in a world where technology, automation, and AI tools have significantly reduced the burden of preparing and distributing information. More importantly, short-term thinking is a behavioral issue, not a reporting issue. Investors who focus excessively on quarterly results will continue to do so regardless of whether reports are issued every three months or every six months. What is clear is that reducing the flow of information leaves shareholders less informed. A company continues operating every day whether it reports quarterly or semiannually. Customers are gained and lost. Products succeed and fail. Competitive threats emerge. Capital is allocated. Risks develop. Under this proposal, however, owners would receive fewer official updates about those developments. Less transparency does not reduce uncertainty; it increases it. When information is withheld for longer periods, the likelihood of unexpected developments grows. Rather than creating stability, less frequent reporting may lead to larger surprises, sharper market reactions, and greater volatility when new information is finally released. Public markets function best when owners have access to timely, consistent, and reliable information. Quarterly reporting has long been a cornerstone of that transparency. Reducing reporting requirements would provide shareholders with less visibility into the businesses they own while offering uncertain benefits in return. For these reasons, I believe the proposal should be rejected.

Blaine Sanders Motley Fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blaine Sanders I oppose the change to semi-annual reporting. The incremental cost is far outweighed by the value to investors and the benefit of confidence in the markets.

Blair Watton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Blair Watton Affiliation: Jun. 23, 2026 Blair Watton
Retired
Stay out of the way… the SEC needs to sit down and stop strangling the American people. Whenever our freedoms shrink, so does our net worth…

Sent from my iPhone

Blake Beharry Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blake Beharry Please keep the quarterly reporting intact, as it is. Thank YOU, Blake Beharry

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Blake French Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blake French stop

Blake Kent Associate Professor of Sociology, Westmont College — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blake Kent I am writing to respectfully ask that the proposal for semi-annual reporting be rejected. Investors are owners and have the right for regular and consistent reporting. All of the best performing markets require quarterly reports, and the US should continue its global leadership by maintaining this example.

Blake Kile — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blake Kile I am against the lack of transparency. I want the companies I am investing in to report quarterly.

BLASTMST Maddocks — Jun 23, 2026
Subject: S7-2026-15 Comment From: BLASTMST Maddocks Affiliation: Jun. 23, 2026 Just another means of making the rich richer and the average investor just more of a means to support the company"s bad decisions monetarily and pay to support the company's bad researching agenda while allowing the failed researchers to "cash out" before the bad decision's bill comes due.

Bliss Angerman Ponder — Jun 23, 2026
Subject: S7-2026-15 From: Bliss Angerman Ponder Affiliation: Jun. 23, 2026 Keep required reporting QUARTERLY.

Bliss Ponder

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blobbityblah — Jun 23, 2026
Subject: S7-2026-15 Comments From: blobbityblah Affiliation: Jun. 23, 2026 Why do you want to keep the public from knowing what's happening. Seems shady. I want you to keep the reports coming on a quarterly basis.

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blondieblues9 — Jun 23, 2026
Subject: S7-2026-15 Comment From: blondieblues9 Affiliation: Jun. 23, 2026 Kristy Crawford-Estrada customer service rep. Stop trying to hide stuff. Be open and honest.
God knows what your doing any way. You can't hide from him.

Blue Chip Consulting, Inc. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Blue Chip Consulting, Inc. Bad idea to reduce reporting from 4x/yr to 2x. More opaque than current, DON'T DO IT!

Bm Props — Jun 23, 2026
Subject: S7-2026-15 From: Bm Props Affiliation: Jun. 23, 2026 Dear SEC, KEEP Qtrly Reporting AND KEEP ACCOUNTABILITY IN PLACE!!!! The American people need standards kept in place! Thank you, Jane Bellomy

Jane Bellomy

Bm Props — Jun 23, 2026
Subject: S7-2026-15 From: Bm Props Affiliation: Jun. 23, 2026 Dear SEC,

KEEP Qtrly Reporting AND KEEP ACCOUNTABILITY IN PLACE!!!! The American people need these standards!

Thank you, Jane Bellomy

Jane Bellomy

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bmconstance — Jun 23, 2026
Subject: S7-2026-15 Comments From: bmconstance Affiliation: Jun. 23, 2026 Reporting must be kept to quarterly. If the ship version off course, it is much easier to correct after only 3 months rather than after half a year.

Bianca Mars, CAP

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bmfry — Jun 23, 2026
Subject: S7-2026-15 Comment From: bmfry Affiliation: Jun. 23, 2026 Barbara Fry, retired bank director of compliance and risk. As a retiree, it's very important that I know what's going on within the companies I've invested in. I can not afford to lose my retirement income. Please continue with quarterly reporting.

Sent from my Galaxy

Bo Blakey Long time individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bo Blakey More info is better. Stay with quarterly reporting requirements. Offer exemptions to that rule for “smaller” (by capital size) for some companies

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Bo Einig — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bo Einig I am an individual investor and have been for over 30 years. Information is key to making informed decisions about how and where to invest. When it comes to acquiring this information the more a company discloses in their quarterly reports the easier my decision making becomes. Please continue to require companies to report on a quarterly basis. Don't make it harder for individual investors, we are already at a disadvantage.

Bob Beardsley member of the Mötley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Beardsley please keep the requirement for public companies to report on a quarterly basis. I may be one of the few individual investors that listen to these reports, but I gain a great deal from the tone and tenor of the CEO or CFO. I feel reporting less often would put me at an incredible disadvantage.

Bob Boulding — Jun 23, 2026
Subject: Comments regarding reporting requirements From: Bob Boulding Affiliation: Jun. 23, 2026
Dear SEC:

As a small business owner, I believe that quarterly reporting has kept my savings and investments growing in value. Please do not change the reporting requirements that may cause lower valuations.

Sincerely,
Robert Boulding, music instructor
Los Angeles CA.

Sent from my iPhone

Bob Caldwell — Jun 23, 2026
Subject: S7-2026-15 From: Bob Caldwell Affiliation: Jun. 23, 2026 Keep it Quarterly for transparency please.

Robert Caldwell
Panama City, Florida

Bob Chamberlin — Jun 23, 2026
Subject: S7-2026-15 From: Bob Chamberlin Affiliation: Jun. 23, 2026 Honest people have no fear of

accountability. Do not dilute the safeguards currently in place. Make sure Enron type schemes will no longer rob decent people.

Bob Drabicki — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Drabicki Please keep the publicly disclose reports to 4x yearly. Thank you.

Bob Ferrier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bob Ferrier Affiliation: Jun. 23, 2026 This is not fair to people who invest their savings into retirement accounts. Seems like another corrupt way they have devised to steal wealth from everyday working people.

Sent from my iPad

Bob Fesmire — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bob Fesmire Affiliation: Jun. 23, 2026 Don't set the game up to hurt investors like me. Yes, it costs companies money to produce quarterly reports. But then, we the retail stock owners what the reports. Period.

Bob Frank — Jun 23, 2026
Subject: S7-2026-15 From: Bob Frank Affiliation: Jun. 23, 2026 How much is this corrupt government going to let oligarchs steal and grift from the American citizens?

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bob Glosson — Jun 23, 2026
Subject: S7-2026-15 Comments From: bob Glosson Affiliation: Jun. 23, 2026 Quarterly reporting will help with keeping an eye on things. It isn’t perfect, monthly reporting would be much better, but it’s what we have currently, and that will suffice. Six months is a long time to go astray and figure out how to hide their sins.

Bob Goodwin Private — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Goodwin Keep quarterly disclosure.

Bob Jamani None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Jamani It should get more efficient to produce updates with AI! There are regulatory and finance people galore in all listed companies

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Bob Mayber — Jun 23, 2026
Subject: S7-2026-15 From: Bob Mayber Affiliation: Jun. 23, 2026 My family & I lost a sizeable amount when Enron failed. I support controls that help to prevent the recurrance of another Enron. If you're entrusted and compensated for protecting the assets & profits of a large publicly traded company, you can't plead ignorance to your company's financial stability. You have a responsibility to your shareholders to act in their best interests. This is business: Big business. No shortcuts allowed. Proper controls must be put in place & remain in force.

Bob Mayber

Bob Munson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Munson As the owner of stock in several companies, I depend on frequent updates done at least quarterly to keep abreast of how my investments are doing. Extending the report time to twice a year is in effect, giving me half as much information as I am getting currently. Even the IRS requires quarterly filings of my estimated income tax for the year. Why should I expect less from the entities in which I've invested my remaining funds after filing quarterly taxes?

Bob Payne — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bob Payne Affiliation: Jun. 23, 2026 yKeep Financial Reporting Quarterly! It it's hard enough keeping them honest as it is, if you change it to six months there will be abuse, and people will lose money!
Robert Payne
Retired

Sent from my iPhone

Bob Schell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bob Schell Affiliation: Jun. 23, 2026 R.K. Schell Jr./Self-employed

Quarterly Reporting is Essential!

It's common sense that a person needs accurate and up to date financial data in order to invest wisely and react swiftly when change is needed.
A lag of six months for such important data makes it virtually meaningless.

Bob Schell
brookwoodleather.com

717-713-0667
Brookwood Leather Fans on Facebook

Bob Shepard Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Shepard As an investor, I need transparency to make correct investment decisions for my portfolio. This information is absolutely critical for my decision making

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Bob Sommers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bob Sommers Affiliation: Jun. 23, 2026 This is the Epstein class using its extraordinary power and money to grab even more power. We are moving away from democracy and toward a ruling Billionaire class. This reporting is important information the public needs. Stop this move towards creating a ruling class while the rest of us becoming slaves to the Epstein class. NO!! maintain quarterly reporting.

Bob Vogel N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Vogel Reducing the reporting requirements to twice a year means investors will have less information about how their company is doing. This will not help investors. But it allows companies to go 'off the rails' for longer before owners of the stock are told about it. This is not progress, this is a mistake. Investors deserve to know what is going on with their investments.

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bob waldron — Jun 23, 2026
Subject: S7-2026-15 Comments From: bob waldron Affiliation: Jun. 23, 2026 I want quartly statements, not bi-annually!!!

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bob waldron — Jun 23, 2026
Subject: S7-2026-15 Comment From: bob waldron Affiliation: Jun. 23, 2026 I need a quartly statements, so that I & my advisor can make intelligent decisions.

Bob Yandt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bob Yandt As a long time investor I use the quarterly reporting information to evaluate and make investment decisions on the companies I invest in. It is important that I have that quarterly reporting information. I am against the proposed new rule allowing ONLY SEMI-ANNUAL REPORTING. Thank you.

Bobbe Dietz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bobbe Dietz Affiliation: Jun. 23, 2026 Absolutely keep

quarterly reporting!!!

Sent from my iPhone

Bobbi and the Strays — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bobbi and the Strays Affiliation: Jun. 23, 2026 Please do Not change the current method of reporting. Consumers have a right to be well informed.
Myra K, retired

Sent from my iPad

Bobbie Herakovich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bobbie Herakovich Affiliation: Jun. 23, 2026 Retired City Manager Bobbie Herakovich
Please keep quarterly reporting. These savings are our lifeline and we can't afford anything less than aggressive reporting.

Sent from my iPhone

Bobbie Smith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Bobbie Smith Affiliation: Jun. 23, 2026 I am not in favor of changing our system to a semi annual one. Quarterly reporting is best.
I am a nurse and with quarterly reports versus biannual it is easier to spot changes, or trends. Quarterly enhances our ability to spot troubles or report risks.
Bobbie G Smith
Sent from my iPhone

Bobbie Smith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Bobbie Smith Affiliation: Jun. 23, 2026 I am not in favor of changing our system to a semi annual one. Quarterly reporting is best.
I am a nurse and with quarterly reports versus biannual it is easier to spot changes, or trends. Quarterly enhances our ability to spot troubles or report risks.

Sent from my iPhone

Bobbie Stephan — Jun 23, 2026
Subject: S7-2026-15 From: Bobbie Stephan Affiliation: Jun. 23, 2026 Leave the reporting as is! It was put in place for good reason!

Bobby Green — Jun 23, 2026
Subject: S7-2026-15 From: Bobby Green Affiliation: Jun. 23, 2026 Bob Green
Retired

Why open up the possibility for additional abuse and fraud?

Bobby Rose — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bobby Rose At a time when insider trading and market manipulation is rife and in the public eye, this change would only give more power to those who abuse their power to take more from the everyday investor. Reducing transparency will serve only to make everyone less informed, and increase volatility of stock movements. This is a time when we need more regulation, not less, to allow laws to catch up with the times, to seal loopholes in ancient regulation that was made to control illegal behaviour.

Bobette Bisbee Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bobette Bisbee As an investor, I urge you to continue to require Quarterly reports for investors. Things move so fast these days that we need as much current information as possible. Quarterly is the longest we should wait. Monthly could even be better, so Quarterly is a good compromise. Some of us don't have all of the connections to hear about happenings that affect our investments. Since we have money in the market for our retirement, we need the information ASAP! Otherwise, the well connected will be the only ones to get current information.

Bogan Sleep Consultants, LLC Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bogan Sleep Consultants, LLC At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own.

Bonilynn Forconi — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bonilynn Forconi Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting!

Bonita Shipman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bonita Shipman Affiliation: Jun. 23, 2026 Fair reporting
Transparency for investors
Protection for longterm stability

Bonni Funk — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bonni Funk Please do not make the quarterly company reports semi-annual. Stakeholders deserve transparency!

Bonnie Avery — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bonnie Avery Affiliation: Jun. 23, 2026 Bonnie Avery. As an investor I want to know accurate information that is timely. I also want to know that those running businesses I invest in are held accountable.

Sent from my iPhone

Bonnie Brewer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bonnie Brewer Affiliation: Jun. 23, 2026 Keep quarterly

Bonnie Brewer Woody
c) 919-274-6328

Bonnie Brown — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bonnie Brown Affiliation: Jun. 23, 2026 Maintaining the quarterly reporting is vital to the economy of our country.

Clear Lake Self Storage

Bonnie Brown 260-668-5075

40 Powhattan Ct.

Fremont,IN 46737

Bonnie Cardenas — Jun 23, 2026
Subject: S7-2026-15 From: Bonnie Cardenas Affiliation: Jun. 23, 2026 We do not need to keep turning back the clock on essential regulations that prevent fraudulent behavior that damages our country and our citizens. CEO's must be held accountable to following the law, they do not do it voluntarily. Keep the required document signatures at quarterly as a minimum. After the Enron catastrophe many people lost tremendous amounts of money and were not fully reimbursed for their loses due to unethical and unlawful behavior of the leaders of the company and the CEO's responsible essentially go off with little or no real penalty, many enriching themselves while the ship was sinking. Please continue to have procedures in place that reduce the chance for unethical and predatory behavior by corporations that harm our people and our nation. It matters because the majority of people are living on very little and yet bear the responsibility of avaricious CEO's. Therefore, what little is done to monitor and prevent unethical manipulation of business books, as the current regime weakens agencies that are to act as guardrails and watch dogs, matters now more than ever. Let us not weaken the SEC. The government is here for the people and by the people, not for the corporations and by the corporations. To keep democracy alive we must have regulations to ensure that parasites do not continue to pillage and weaken our economy.
Bonnie Cardenas, retired, Oceanside Ca.

Bonnie Evans — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bonnie Evans Affiliation: Jun. 23, 2026 Please keep corporations reporting to quarterly. It is imperative to protect investors. My retirement is invested in stocks and I depend on truthful quarterly reports. Kathleen B Evans, retired and involved citizen.

Bonnie Fuller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bonnie Fuller Affiliation: Jun. 23, 2026 This is irresponsible and dangerous. I am retired but I want up to date information to keep track of what a business, I am invested in, is doing.

Sent from my iPhone

Bonnie Godinez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Godinez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Bad idea .... stock holders NEED to know what is going on in publically traded companies. Especially now with the markets being chaos and erratic due to the daily volatility of our leadership .. .. the markets are very unstable. We need and want quarterly reports .... anything less is irresponsible for the stockholder risk assessment.

BONNIE GRAY — Jun 23, 2026
Subject: S7-2026-15 Comment From: BONNIE GRAY Affiliation: Jun. 23, 2026 We don't need to reduce accountability!

Bonnie Griffin — Jun 23, 2026
Subject: S7-2026-15 From: Bonnie Griffin Affiliation: Jun. 23, 2026 Robert & Bonita Griffin Ithaca, NY KEEP IT QUARTERLY!

Bonnie Markman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Markman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
keep quartely reporting

Bonnie Turner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Turner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: We as consumers deserve to have regular updates and communication regarding our investments!

Boris Buzan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Boris Buzan Affiliation: Jun. 23, 2026 Do not change the quarterly reporting requirements. It would be bad for the country, business, and for those of us who are dependent on the equity markets for our retirement accounts.

Boris Buzan

Sent from my iPhone 15
What you say on the internet stays on the internet

Bracy H. Elton, Ph.D. HPC/AI Performance Specialist, Penguin Computing — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bracy H. Elton, Ph.D. Please do not reduce the frequency of required reporting! We want to increase transparency not reduce it! Reducing transparency decreases information investors to make sound investment decisions. Reducing transparency so increases risk of illegal or fraudulent or unsound activity within companies. Thank you. Sincerely, Bracy H. Elton, Ph.D.

Brad — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brad Affiliation: Jun. 23, 2026 I am a project manager in New York and I need to urgently affirm with you that if you guys value yourselves and your name as an institution at all, you will not allow this ridiculous new proposal to go through because of the great risk it poses to the market.

Sent from Proton Mail for iOS.

BRAD BEEBE — Jun 23, 2026
Subject: Quarterly reporting From: BRAD BEEBE Affiliation: Jun. 23, 2026 The Motley Fool encourages quarterly reporting.

Quarterly reporting keeps everything transparent and above board.

Do not repeat an Enron. Don't do that to investors

Thank you.

Brad Beebe

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Brad Bush — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brad Bush Affiliation: Jun. 23, 2026 Keep it Quarterly. We're depending on You to keep Our economy strong.

Brad Bush
Retired from the Drilling Industry.

Brad Gehr Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brad Gehr Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Brad Gottschalk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brad Gottschalk Affiliation: Jun. 23, 2026 This is a cash grab for insiders, who are never properly punished. Start prosecuting congress, the white house, and all boards of companies.

BRAD JOHNSON — Jun 23, 2026
Subject: S7-2026-15 Comment From: BRAD JOHNSON Affiliation: Jun. 23, 2026 Keep quarterly, Brad Johnson retired

Sent from my iPhone

Brad Kelly — Jun 23, 2026
Subject: S7-2026-15 From: Brad Kelly Affiliation: Jun. 23, 2026 We're Joan and Brad Kelly. Registered Nurse and Homemaker in Oceanside, California. We need more oversight and more accountability, not less. Keep the reporting quarterly.

Brad Kilby — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brad Kilby Reporting twice a year is a terrible idea. Quarterly reports keep companies accountable to their owners, investors, and employees. Please take this comment as my objection to the proposed changes.

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brad knopf — Jun 23, 2026
Subject: S7-2026-15 Comments From: brad knopf Affiliation: Jun. 23, 2026 It would be shockingly irresponsible to slash accountability by reducing the frequency of reporting.

Brad Knopf

Brad Lee Cross Madiba Richmond — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brad Lee Cross Madiba Richmond Affiliation: Jun. 23, 2026 We The People have had enough of Corporate corruption!

Do not allow any blackout of Information, that allows for truth in trade and investments!

Brad Mendelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brad Mendelson Affiliation: Jun. 23, 2026 I'm a small, individual investor and I rely on quarterly reports to make decisions about my retirement savings. Without this information, I'll be at a disadvantage.

Brad Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brad Mitchell Affiliation: Jun. 23, 2026 I am opposed to semi-annual reporting by publicly traded companies. Keep the requirements for quarterly reporting as they are now. I am retired and depend on my investments to survive. There is no good reason to allow companies to keep their activities and reports from their owners.
Thank you,
Brad Mitchell

Brad Peterson — Jun 23, 2026

Subject: S7-2026-15 Comments From: Brad Peterson Affiliation: Jun. 23, 2026 Wrong in every way!!

Brad

Brad Rathje Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brad Rathje I oppose reducing quarterly reports to semiannual. I do support increasing report requirements to monthly.

Brad Sweet The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brad Sweet Dear Secretary, I am writing as an individual investor and a member of The Motley Fool Community to express my strong opposition to the proposal allowing companies to reduce their public reporting from a quarterly schedule to a semiannual one. At its core, investing represents true business ownership. When individual investors commit capital to a company, they deserve regular, transparent, and timely communication regarding its operations. Reducing the frequency of required disclosures weakens the vital connection between public companies and their retail owners. While proponents argue that reducing reporting requirements might lower corporate costs or mitigate short-term market pressures, these arguments fail to consider the modern financial landscape: Technology Mitigates Reporting Costs: In an era driven by advanced data analytics, AI, and increasingly efficient digital disclosure tools, the administrative burden of compiling quarterly data is lower than ever before. Information Frequency Does Not Cause Short-Termism: Short-term focus is a behavioral reaction to data, not a flaw of the data itself. Limiting official updates will not inherently create more patient investors; it will simply create less-informed ones. Reduced Transparency Breeds Volatility: Businesses operate, launch products, win or lose customers, and shift strategies daily. Stretching the reporting window to six months does not stop these events from happening—it merely delays the public's knowledge of them. When information is withheld for longer periods, the eventual disclosures are bound to contain larger surprises, leading to sharper market reactions and heightened, unnecessary volatility. Less transparency rarely results in better-informed owners. Decreasing the frequency of official updates increases uncertainty and disproportionately disadvantages individual retail investors who lack the access to alternative information channels that institutional investors enjoy. Twenty-six years ago, the SEC championed retail investors by passing Regulation Fair Disclosure (Reg FD), ensuring a level playing field for all market participants. This new proposal represents a step backward from that legacy of transparency. I urge the Commission to maintain the current quarterly reporting framework to protect individual investors and preserve the integrity and efficiency of our capital markets. Thank you for your time and consideration of my comments. Sincerely, Brad

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Brad Walhood Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brad Walhood Please keep reporting requirements current @ 4x per year. Less transparency doesn’t eliminate uncertainty. It increases it.

Bradley Bartilson — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Bradley Bartilson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting is necessary to maintain some level of fairness in retail vs institutional investing.

Bradley Charlton Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bradley Charlton Reports should be 4 times a year. Too much can happen in six months.

Bradley Mcgraw — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bradley Mcgraw Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please don't end quarterly reports., very unfair!!!!

Bradley Motter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bradley Motter We need more information not less.

Bradley Reichuber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bradley Reichuber Quarterly reporting is necessary - do not reduce the amount of reporting does not benefit the owners of a business, which is what shareholders are depending on to track performance, progress, and ultimately their investment in a business. Under this proposal, owners would receive only half as many official updates about the businesses they own. Fewer reports annually means less data driven communication and transparency. Less transparency doesn’t eliminate uncertainty; it increases it! And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. In an age of AI efficiency these quarterly reports are easier to produce with more robust data, analysis and precision than ever before. Reducing reporting requirements weakens the connection between companies and their owners. Do not allow this proposal to be consummated.

Bradly Shollenberger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bradly Shollenberger Investors have a right to transparency from publicly traded companies. Financials can change dramatically in 6 months. Please keep the 3 month reporting schedule. It benefits all investors.

Bradly Shollenberger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bradly Shollenberger Affiliation: Jun. 23, 2026 Publicly traded companies should be just that…public. We deserve transparency to make our investing decision. Full stop.

Sent from my iPad

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bradmc — Jun 23, 2026
Subject: S7-2026-15 Comments From: bradmc Affiliation: Jun. 23, 2026 Every six months is not transparency!!!

Sent from my iPhone
Brad McNutt

Braedon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Braedon I need to know how my investments are doing, not 2 times a year. Retiring, making smart decisions, and being able to set myself up for success, all of that comes with transparency. The Motley Fool has extreme transparency, and has done me well, don’t make the mistake to close off communication with the owners of companies.

Brandi Fisher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brandi Fisher Affiliation: Jun. 23, 2026 B. Fisher, human being.
This undermines the trust in the SEC. Do not turn a blind eye and allow corruption to proliferate.

Brandon Hales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brandon Hales Investors need more information and transparency, not less. Please don't diminish the amount of information available to individual investors.

Brandy Fossett — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Brandy Fossett Affiliation: Jun. 23, 2026 Absolutely. NOT. This is only going to allow for crooked businessmen and politicians to hide more of their wealth and wipe everyone out even more. The only people who think this is a good idea are those behind the scenes who know how to hide money and manipulate the system.

Brandy Hopkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brandy Hopkins Affiliation: Jun. 23, 2026 My name is Brandy, and I'm a Postal Clerk with a TSP that is heavily vested in stocks. Keep companies honest, we have enough rich bastards trying to work us into our graves, they can at least be accountable for their own failures. I'm accountable in my job for my work. They can too.

Braxton H DeGarmo, MD The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Braxton H DeGarmo, MD At a time when we're seeking more transparency in our government, we need the same in the corporations of which we're part owners

through our shares. Moving to requiring only twice-a-year reports from these companies is moving in the wrong direction. Please keep the quarterly report requirement. Thank you.

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breanne blanks — Jun 23, 2026
Subject: S7-2026-15 Comment From: breanne blanks Affiliation: Jun. 23, 2026 Absolutely not! Keep things the way they are! Quarterly is the way it should be!

Sent from my iPhone

Breck Lebegue Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Breck Lebegue Trust based on transparency is the glue that binds us together. 'Trust but verify' is essential for business operations. We must keep quarterly reports to verify.

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bred3235 — Jun 23, 2026
Subject: S7-2026-15 Comment From: bred3235 Affiliation: Jun. 23, 2026 My name is Helen Barker. I have money 💰 invested in the stock market. I feel limiting a report on the status of my portfolio to every six months is wrong. The market changes every second as it is. I need to get quarterly reports to keep on top of my investments. DO NOT CHANGE THIS LAW.

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bred3235 — Jun 23, 2026
Subject: New sec rule From: bred3235 Affiliation: Jun. 23, 2026 My name is Helen Barker. I have money 💰 invested in the stock market. I feel limiting a report on the status of my portfolio to every six months is wrong. The market changes every second as it is. I need to get quarterly reports to keep on top of my investments. DO NOT CHANGE THIS LAW.

Brenda Adams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Adams Affiliation: Jun. 23, 2026 I'm for keeping quarterly reporting. These reports are needed to do stock purchasing. Thank you, Brenda Adams, stock holder

Sent from my iPhone

Brenda Allen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Allen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep SEC reporting quarterly!
Longer reporting periods are a disservice to the public.

Brenda Baumgart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Baumgart Affiliation: Jun. 23, 2026 Needs to stay quarterly. I realize it's extra work for the company. However most investors like myself want to know what the long term goal is and how well the company is attaining that goal. Six months it a long time, a lot can happen in 6 months and an extreme amount of good or bad can happen in a year. Companies can fluff it up in 6 and be gone in 12. Give investors a heads up, make companies work harder to achieve and stay on the up and up.

Brenda Baumgart
Umatilla, Or 97882
Sent from Brenda's iPhone

Brenda Bronson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Bronson Affiliation: Jun. 23, 2026 I want to keep quarterly reporting.

I depend on my IRA mutual fund's earnings to live on in my retirement. I need to see how my mutual funds are doing quarterly and I often use the report to rebalance them.

Brenda Bronson
iPhone 303.941.7634

Brenda Bullinger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brenda Bullinger I agree with everything you said. We don't need to be in the dark about our money. if it does pass, would there be a way that people would know which ones give quarterly reports? Then we could go take our money out of theirs and put it in the ones that do quarterly early.

Brenda Daffern — Jun 23, 2026
Subject: S7-2026-15 From: Brenda Daffern Affiliation: Jun. 23, 2026 Keep the quarterly reporting. It's time to clean up and keep out the dishonesty that continues to be a cause for concern.

Brenda Davidson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Davidson Affiliation: Jun. 23, 2026 Looks like this could be another way for fraud to be committed. These companies knew the rules before they started, if not maybe they shouldn't be in business. It is totally unfair to investors.

Sent from my iPad

Brenda Dencer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brenda Dencer Our government must be transparent. Financial

organizations must be transparent. This new law allowing corporations to reduce public-company reports from 4 reports a year to 2 is dangerous. We investors deserve fullll reporting and honest reporting of a company's finances. This also affects those proposing this rule. Why are they acquiescing to less information? Transparency is what we need. Not less.

Brenda Fittante Weekes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Fittante Weekes Affiliation: Jun. 23, 2026 Transparency is important. Hiding the numbers for 6 months will lead to fraud. Please keep the reporting quarterly.

Brenda Fittante Weekes
382 South 50 West
Jerome, ID 83338
303-748-6107

Brenda Ganter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Ganter Affiliation: Jun. 23, 2026 Brenda Ganter, engineer. We need more reviews and not less. The financial markets are changing too fast and we need to step back and keep the quarterly reporting.

Sent from Brenda's
iPhone

Brenda Ghaelian — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Ghaelian Affiliation: Jun. 23, 2026 Please leave quarterly reporting as it is. I fear there may be more corruption and our retirement funds will suffer.
thank you,
Brenda Ghaelian

Brenda Howard — Jun 23, 2026
Subject: S7-2026-15 From: Brenda Howard Affiliation: Jun. 23, 2026 Quarterly reporting keeps people more honest than twice a year reporting. Don’t change a system that isn’t broke!!!Think about it who wants the reporting changed the source of the problem. This is working don’t change something g that isn’t broke to a broken system.

Sent from my iPhone

Brenda Howell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Howell Affiliation: Jun. 23, 2026 Please protect the "little guy" taxpayers from the people who would take our money, given in good faith as an investment in our future, and attempt to hide bad faith actions. Quarterly reporting give a better ability to catch fraudulent actions much quicker and prevent the average joe from losing a major portion of his or her retirement funds.

Brenda Hudgeons — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brenda Hudgeons As an investor, I do not support reducing public-company reporting to 2 times per year. I am investing hard earned money to make a better life for my family and like having transparency in the companies I select to invest in. Thank you, Brenda Hudgeons

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Brenda J Rusch Accounting Services, LLC CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brenda J Rusch Accounting Services, LLC Please keep the quarterly reporting requirements! It is very important for investors to have more frequent filings of publicly traded companies. It is already difficult to get accurate information on these companies. We do not need another Enron. Thank you, Brenda J Rusch, CPA

Brenda Jentzen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Jentzen Affiliation: Jun. 23, 2026 Brenda Jentzen, retired Environmental Scientist
I have most of life savings invested and need quarterly reporting to manage these vital resources. Don't be lazy. Don't be corrupt. Show you work QUARTERLY!

B Jentzen

Brenda Karen — Jun 23, 2026
Subject: S7-2026-15 From: Brenda Karen Affiliation: Jun. 23, 2026 I know it hurts y'all to stay honest but you need to try harder. Keep it like it is!!

Brenda Kitchens — Jun 23, 2026
Subject: S7-2026-15 From: Brenda Kitchens Affiliation: Jun. 23, 2026 Speaking as: an extremely concerned American citizen; a well educated GA resident; and a retired scientist of 39 years... I insist that Quarterly reporting is to remain as is. It's just a part of doing an honest, above-board business. It needs to stay that way because this Administration, and indeed, all big businesses and corporations of any ilk have proven again and again, that they will disregard the desires of average Americans, ignore any reasonable accomodations of good customer service, fair practices, OR environmental responsibilities. THERE'S ABSOLUTELY NO WAY THAT WE WILL TRUST THEM,

EVER AGAIN.
Do not allow them another way to screw us by changing the Quarterly reporting requirement.
Don't do it.

Very Sincerely,
Brenda E. Kitchens

Brenda Miniclier — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Miniclier Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not go to semi ANNUAL accounting. We need more reviews not less! ALSO, bring back the FDIC.

Brenda Reliford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Reliford Affiliation: Jun. 23, 2026 Brenda Reliford I am a retiree. Keep this reporting quarterly. We deserve transparency.

Brenda Rogers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Rogers Affiliation: Jun. 23, 2026 Quarterly reporting in important to the millions of us who are saving or who have saved for retirement. We are entitled to timely information about companies we are invested in. With Social Security now at risk, this is more important than ever. Quarterly reporting is not a hardship for the companies. We must have quarterly reporting to keep tabs on our retirement income.
Brenda Rogers
Retired Software Quality Engineer

Brenda Rydstrom — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Rydstrom Affiliation: Jun. 23, 2026 Stop this steal. It didn’t work before it’s not going to work now. Tired of being ripped off by the government.

Sent from my iPhone

Brenda Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: You need to maintain transparency for all not just the Wealthy

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Brenda Stein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Stein Affiliation: Jun. 23, 2026 Keep it Quarterly!

Sent from my iPhone

Brenda Truex — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenda Truex Affiliation: Jun. 23, 2026 Stop the steal. We deserve knowing where funds are quarterly. What are you trying to hide with this move?

Brenda Truex

Brenda Wilsford — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brenda Wilsford Affiliation: Jun. 23, 2026 Quarterly reporting prevent more fraud

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brendan cahill — Jun 23, 2026
Subject: S7-2026-15 Comment From: brendan cahill Affiliation: Jun. 23, 2026 Brendan Cahill
Self Employed

This is yet another example of how you’re enriching the billionaires and making business stronger than the people that make it strong. You show corrupted self interests with everything you do!

BRENDAN O'SHAUGHNESSY — Jun 23, 2026
Subject: File No. S7-2026-15 From: BRENDAN O'SHAUGHNESSY Hello fellow investors, Throughout our history, our company has stepped forward when important regulatory decisions affect individual investors. It’s time to dust off our bully pulpit and do it again. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? Back in 2000, the SEC opened a public comment period on a proposal called Regulation Fair Disclosure (Reg FD). Fools showed up in force. Our community submitted roughly 65% of all comment letters! The rule ultimately passed, and SEC Chair Arthur Levitt later visited Fool HQ to thank us. He directly credited the Fool Community as the critical force behind the outcome. Twenty-six years ago, Fools helped win greater transparency for individual investors. Now we have an opportunity to help preserve it. Comment now on the proposed Semiannual Reporting rule at

SEC . gov. In the “Affiliation Name” box, mention The Motley Fool Community. This signals to the SEC that your comment is part of a coordinated, informed community of individual investors. And please keep your comment respectful. These are public, official filings, and a thoughtful voice is the most persuasive one. Thank you, and Fool on! David Gardner Co-Founder & Chief Rule Breaker The Motley Fool

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brendon woirhaye none — Jun 23, 2026
Subject: File No. S7-2026-15 From: brendon woirhaye I oppose the move to semiannual reporting. Part of the responsibility of a public company is to inform its owners (shareholders) on a regular basis about the health of the business. Quarterly reports do this.

Brenna Iredale — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brenna Iredale Affiliation: Jun. 23, 2026 Hey, SEC: Keep It Quarterly!

Brent Brickett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brent Brickett Affiliation: Jun. 23, 2026 We don’t need anymore cheats, stay quarterly!

Sent from my iPhone

Brent Cooley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brent Cooley Affiliation: Jun. 23, 2026 Accurate information to investors, government agencies & to public is important to cure fraud, abuse & waste. Companies cannot be trusted to give accurate information to investors especially when hiding insider trading.

Sent from my iPad

Brent Fidler — Jun 23, 2026
Subject: SEC Proposal S7-2026-15 From: Brent Fidler Affiliation: Jun. 23, 2026 I am writing to strongly oppose SEC Proposal S7-2026-15, which would allow public companies to go dark for six months at a time by shifting to semi-annual reporting. As an experienced retail investor actively managing my own portfolio and retirement savings, I rely heavily on the transparency and timeliness of quarterly financial disclosures to make informed investment decisions.

Unlike institutional investors who possess vast resources such as alternative data, expert networks, and direct management access, individual investors depend on the quarterly report as a crucial leveling mechanism in the U.S. equity markets. Extending the reporting gap to six months would force retail investors to fly blind to critical issues like ballooning debt or failing product launches, creating an unfair environment where corporate insiders have ample time to act on non-public information at the expense of ordinary shareholders.

I urge the Commission to fulfill its statutory mandate to protect the investing public by discarding this proposal and maintaining the mandatory quarterly reporting standard.

Sincerely,

Brent Fidler

Brent Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brent Mitchell Affiliation: Jun. 23, 2026 Please please keep quarterly reporting!

Sent from my iPhone

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bret winkler — Jun 23, 2026
Subject: S7-2026-15 Comments From: bret winkler Affiliation: Jun. 23, 2026 Quarterly reporting is essential. With maintained records and competent record keeping, the quarterly reporting remains feasible with no measurable impact.

We must not invite incompetency in book keeping by allowing incapable staff to delay reporting because of their poor skills. At best the delayed reporting accommodates those with poor skills, and at worst, it allows for nefarious actions, insider trading ahead of public knowledge, and sloppy records.

Keep the reporting requirements unchanged. Require quarterly reporting to maintain transparency.

Brett A Kealiher N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brett A Kealiher The pending ruling that may allow companies to provide investor reports twice a year from the current quarterly reports. These are essential for individuals to be able to track their investments value. Few reports means more losses for individuals. If anything, increase the reporting to monthly in the age of AI and other market reporting tools.

Brett Busold — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brett Busold Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I hope you reject the plan to reduce the timely transparency that quarterly reporting allows. I am a retail investor and I am confident that the retail stock pickers would be the most hurt by the elimination of quarterly reports. I am especially concerned since we are in an AI dominated market that is more dependent on the timely reporting of guidance to either cool a stock that has mixed forward guidance or support a stock story that deserves elevated valuations. I am afraid that more time between reporting will only make the post reporting swings more drastic and increase volatility around earnings reporting. It is common knowledge that a more timely feedback loop in any system results in less volatility. Overall, I think less transparency is the wrong way to go and will hurt the smallest investors the most. Please help the all investors by keeping the current transparency levels. I also believe that the unintended consequence of this action will be a reduction in staff in finance departments across all industries which will be layered on top of AI related reduction in forces that is already occurring. This too will be felt across the working class
Regards,
Brett

Brett McGlasson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brett McGlasson I am a U.S. Citizen and investor encouraging you to not to pass the proposed Semiannual Reporting rule. As an investor I, along with millions of other Americans, own a small part of the businesses driving the U.S. economy, and these investments for many of us form significant part of our retirement savings. We co-owners deserve as much information as these corporations can give us to better make decisions about which businesses best fit our investment profile and risk tolerance. Producing regular reports is a trivial matter now with assistance from AI, and most companies benefit nearly as much as the public from the frequent opportunities to communicate their message to current and potential investors. Thank you for listening to comments from the public on this proposal.

Brett Robblee Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brett Robblee As an investor of my hard-earned money in public companies, I am opposed to the semi-annual reporting rule proposition. I advocate retaining the current quarterly report rule.

Brett W. Lloyd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brett W. Lloyd I have been an investor for more than 45 years, and also bought and sold, turned around, grew and developed companies. Timely and accurate information is one of the most valuable elements of good decision-making. And if as a society, we want to encourage better public and investor decision-making and capital allocation, government needs to enact policy that supports that. The proposal to allow public companies to provide reporting to owners only twice per year vs. four times per year is a very significant policy mistake in my view and should not be permitted to become law.

Brian — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Continue the quarterly reporting requirements as they are

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Brian Baumann Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Baumann Quarterly reporting is absolutely essential in evaluating the performance of public companies! In many cases, the infrastructure is already in place to create the reports and the qualitative information is readily available to company managers

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Brian Bielski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Bielski You should actually make it MONTHLY instead of quarterly. CEOs are under too much pressure to drive up short term stock prices as their compensation is heavily based on short term performance. Thus, they will unfairly hide information from shareholders to further their personal gains. Hold them accountable. They have the data pretty much up to the week going every six months won't change internal accounting or data collection. Hold them accountable. They get paid well enough to sign off monthly

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Brian Chirhart None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Chirhart I am an owner in every company that I invest in. I want to know how my companies are doing more than twice a year. The concept that this will save money is water drops in an ocean. The savings isn't there, but the loss of investing guidance is tangible, critical and massive.

Brian Dalton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brian Dalton Affiliation: Jun. 23, 2026 Brian Dalton retired, It is offensive to me and I'm sure many others that the SEC would even think of such a thing!

Brian Eastman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Brian Eastman Affiliation: Jun. 23, 2026 I support the continuation of quarterly reporting. Everyone who invests deserves this level of transparency. The people, including myself, deserve this protection. Sincerely, Brian Eastman, investor and future retiree.

Sent from my Galaxy

Brian Edwards — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Edwards Going to semi annual reporting for publicly

traded companies is a mistake. As an owner in these companies through my investing I should be able to have transparency throughout the year and changing it to 2 times a year vs the current 4 times lessens my visibility.

Brian Gennings Senior Electrical Engineer, PE. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Gennings I believe reducing the number of public-company reports from four times a year to just two would be a big mistake. Communication is key in our world today and with AI at the forefront of our businesses this process should be getting easier and less expensive. As shareholders we need to know what is going on within our companies to make informed decisions. There is an accountability element involved with the reporting obligations that keeps investors and companies on the right path.

Brian Glass None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Glass I am writing to voice my opposition to the proposal to allow companies to reduce their public-company reports from quarterly to biannual. As a share holder of many corporations through my investment in mutual funds, I believe that reduced reporting will lead to less transparency and creat more volatility in the market and ultimately, affect everyday investors like me negatively. Please do not lessen the frequency requirements for these reports.

Brian Green — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Green Ruling to reduce the reporting frequency from quarterly to biannually is a terrible mistake. We already have a market that is unstable at best, and faith in the markets is dropping fast. Were this reduction in reporting events to pass, I and many I know like me would pull our money out of any companies that did not maintain their quarterly reporting. Please vote against this reporting reduction, for the safety of the American economy and to strengthen the faith of the American public in our economic system.

Brian Greenwald The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Greenwald Please retain the reporting requirement of 4 times each year by quarter for businesses that are owned by the stockholders. This gives us more information and transparency in a timely manner.

Brian Grogan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Grogan I recommend that the proposed rule making for only semi-annual reports from companies to shareholders be REJECTED! The current rule requiring quarterly reports from companies should be retained so shareholders who have part ownership of companies stock receive timely information for their due diligence in deciding whether to buy, sell or hold shares of said companies. Transparency is key and semi-annual reports fail to provide transparent and timely information to said stock owners. Thank you for your consideration of my comment.

Brian Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brian Hall Affiliation: Jun. 23, 2026 It is easier to get real-time information now. We should have more regular reporting (monthly?) not less.

Brian Hall
Retired

Brian Hannigan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brian Hannigan Affiliation: Jun. 23, 2026 We need more transparency from companies, not less.

-Brian Hannigan (voter)

Brian Hopkins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Hopkins I do not support semiannual reporting. As a small investor, I cannot compete with large, institutional investors, much less with AI. Institutions and wealthy individuals are at an advantage due to superior knowledge and instantaneous information. Current rules allow people like myself to stay better informed and monitor our nest eggs. I can't imagine that the companies lobbying for this change are strapped economically, and that quarterly reporting would create an undue burden for them. Their executives and employees seem to be well paid. I urge Congress and our regulators to support the ability of us small investors to receive quarterly reporting. Thanks for your consideration.

Brian J. O'Leary Associate Professor of Industrial Organizational Psychology — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian J. O'Leary I ask that you not reduce the number of public-company reports from 4 to 2 annually. Less information means less transparency. The information is now much easier to compile with AI, so there is no efficiency benefit to the company and only serves to provide less information to their stockholders. It is a bad idea that will ultimately lead to less accountability.

Brian Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Jones I Belive quarterly reporting is important, please do not change it.

Brian Kane — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Kane I don't believe reducing the number of annual reporting events is a good idea for investors.

Brian Knittel The Motley Fool Community and experienced active stock investor for 33 years — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Knittel Regular quarterly company disclosures are important for informing the individual investors and investment firms. The quarterly focus on the short term is a result of how people react to the information, not that the information is made available. AI tools are helping to reduce the burden for companies producing quality quarterly reports. Reducing that to semi annually will only keep investors from having reliable information in a timely fashion. Thanks, Brian

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Brian Kolasinski The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Kolasinski reporting for companies should not be reduced to twice a year

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Brian Kraus — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Kraus A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Brian Ladd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Ladd I am concerned about any watering down of reporting requirements which MUST lead to reduced accountability and transparency. And, surely the 'mechanics' in terms of computerisation and digital capability have improved disproportionately in recent years - we are no longer talking about physically sending IN THE PAPER POST swathes of documents. Reducing from quarterly reporting is a backward step and should be reconsidered. thank you

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Brian Lincoln — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Lincoln The Motely Fool Community informed me of the proposed change to twice a year reporting, and I agree with them that it should remain at four times a year.

Brian Luscher — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Brian Luscher Affiliation: Jun. 23, 2026 I am a retired lawyer and CPA. Quarterly corporate reports are one of the reasons that US financial markets are more trusted than markets with less reporting. Getting reliable financial information is essential to investors and their advisors. It is an important component of having better information on a timely basis and it keeps publicly traded companies more diligent in keeping us all informed. Less reporting means more opaque and untimely information. The US should not reduce the gold standard that keeps investors worldwide investing in American businesses and inspires confidence in the diligence of corporate officers fulfilling their fiduciary duties. In an uncertain world this matters greatly.

Brian Luscher
South Carolina

Brian MacKenzie — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian MacKenzie Please cancel the proposal to reduce the number of public-company reports from four times a year to just two. Stockholders are owners of the company and deserve full disclosure of the numbers on a timely basis. I fear this proposal comes from businesses trying to hide illegal acts in a more efficient manner. This legitimate concern outweighs the small amount of money that they may save.

Brian McCleery — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian McCleery Do not allow the current reporting schedule to change. If it must change then all shareholders must have access to the same information at the same time. Anything else is pure corruption and the market and companies will be detrimentally affected.

Brian Meissner Motley Fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Meissner Less information on how you are going to invest in anything is a bad idea.

Brian Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brian Miller Affiliation: Jun. 23, 2026 It is not time for another ENRON. For Pete’s sake, quarterly reports are the minimum. Don’t cut accountability! Keep quarterly reports!

Thank you,

Brian Miller

512.656.6841

Brian Monks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Monks I oppose any reduction from quarterly reporting. Public company ownership carries an expectation of regular and transparent communication. Moving to less frequent reporting weakens that accountability and reduces visibility for shareholders. Less frequent disclosure does not improve decision making; it increases information gaps and delays insight into performance and risk. The primary beneficiaries of reduced reporting are issuers, not investors, while shareholders bear the cost of diminished transparency.

Brian Moore — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Moore I strongly oppose the proposed shift to semiannual reporting. As an investor, consistent and transparent communication is fundamental to making informed decisions and maintaining trust in public markets. Reducing reporting frequency does not eliminate short-term focus—it simply reduces visibility into company performance and increases the risk of larger information gaps and market volatility when updates do occur. In today's environment, where disclosure tools are more efficient than ever, the argument for reducing reporting on cost grounds is unconvincing. Clear, regular reporting is a cornerstone of investor protection and market integrity. Maintaining quarterly reporting helps ensure accountability, transparency, and better-informed market participants.

Brian Ottman Motley Fool Investing Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Ottman Dear Commissioners, As both an investor and someone working in a cyclical industry where conditions can change rapidly, I rely heavily on quarterly disclosures to make informed capital allocation decisions. I am writing to express my opposition to the proposed rule that would allow public companies to replace quarterly reporting (Form 10-Q) with semiannual reporting (Form 10-S). As an owner of public companies through my investments, I strongly believe that more frequent, standardized disclosure is critical to transparency, accountability, and market efficiency. Reducing mandatory reporting frequency from quarterly to semiannual represents a meaningful step backward in each of these areas. 1. Reduction in Timely, Decision-Useful Information Quarterly reporting provides investors with a consistent and reliable cadence of information regarding company performance, financial health, and emerging risks. Moving to semiannual reporting would double the time between required disclosures, leaving investors with extended periods of uncertainty. The SEC's own Investor Advisory Committee has warned that reducing reporting frequency could deprive markets of timely, material information and impair informed decision-making. 2. Potential Disadvantage to Retail Investors While large institutional investors often have access to additional channels of information, retail investors depend on periodic filings to stay informed. A shift to semiannual reporting risks creating an uneven playing field by increasing reliance on non-standard, less structured disclosures, such as press releases or selective communications. Public reporting requirements exist to ensure fair and equal access to material information. Weakening those requirements could unintentionally erode investor confidence in the fairness and transparency of U.S. markets. 3. Weakened Corporate Accountability and Market Discipline Quarterly reporting serves an important governance function by requiring

companies to regularly assess, certify, and disclose their performance. This cadence: Encourages ongoing accountability Promotes early identification of risks Discourages the deferral of negative developments Reducing this frequency could allow underlying issues to persist longer without scrutiny, increasing the risk of sudden negative corrections rather than gradual price discovery. 4. Risks of Inconsistent and Reduced Disclosure Although the proposal would allow companies to voluntarily continue providing quarterly updates, it is reasonable to expect that some issuers would reduce the frequency and/or depth of their disclosures in order to lower compliance costs. This would likely result in: Less standardized reporting across issuers Reduced comparability between companies Greater reliance on management discretion in determining what to disclose Such outcomes would undermine one of the key strengths of the current reporting framework: consistency and comparability. 5. Questionable Trade-off Between Cost Savings and Investor Protection While I recognize the potential for reduced compliance costs and a greater focus on long-term strategy, these benefits should not come at the expense of investor protection and market transparency. The current quarterly reporting system has long been a cornerstone of U.S. capital market strength. Any cost savings achieved by reducing reporting frequency must be carefully weighed against the potential erosion of trust and informational integrity in the markets. Conclusion For these reasons, I respectfully urge the Commission to retain the existing quarterly reporting requirement rather than adopt an optional semiannual framework. If the goal is to reduce short-termism or compliance burden, I encourage the Commission to consider targeted alternatives—such as simplifying disclosure requirements—without reducing the frequency of investor reporting. Thank you for the opportunity to comment on this important proposal. Respectfully, Brian Ottman

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Brian O'Loughlin (individual) The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian O'Loughlin (individual) Keep the reporting quarterly - investors are in need of regular updates.

Brian Petersen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brian Petersen Affiliation: Jun. 23, 2026 Please reconsider this. It is detrimental for the sake of the investors.

Brian Rachmat — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Rachmat I believe it will make America market look less transparency than before, right now what I always proud to invest in US market is almost every investor have same opportunity to get the same information. Best regards, Brian R

Brian Richmond Small business owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Richmond As a small business owner we need to keep track of things monthly I believe reporting every 6 months is a big mistake as investors need to updated at least quarterly

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Brian Rollins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brian Rollins Affiliation: Jun. 23, 2026 There is no reasonable

rationale to reduce financial reporting to only twice a year. How does the average investor make any decisions on companies performance? It feels like this only benefits the corporations and not their shareholders. Please do not change the reporting requirements.
Thank you.
Brian Rollins

Brian Rudd Financial Advisor for 50 years retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Rudd Transparency is better accomplished with reporting! Quarterly reporting should be a minimum standard!

Brian Schilling — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brian Schilling Affiliation: Jun. 23, 2026 Brian Schilling retired. This matters to me so I can keep a closer eye on my investments.

Yahoo Mail: Search, Organize, Conquer

Brian Simpson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brian Simpson Affiliation: Jun. 23, 2026 If you don't have any thing to hide why not just let it be opened up with transparency for all the see when asked to see

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Brian Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Smith Please do not allow for the reduction in reports from our public companies. The shock value at quarterly reporting is enough. This proposal would increase volatility and we should seek to keep the markets more calm not less.

BRIAN SOBOLEWSKI — Jun 23, 2026
Subject: File No. S7-2026-15 From: BRIAN SOBOLEWSKI Please keep reporting at 4x per year.

Brian Tatomir Partner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Tatomir Never in all of history has less proven out to be more! Think about building a bridge and having only one half of the plan updates. End result is the two half’s will not meet in the middle. True story!!!

Brian Torpey Global Head Logistics, IQVIA Laboratories — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Torpey I feel it is critical to financial transparency to retain quarterly reporting requirements. I rely on SEC records to evaluate risk in my company's supply chains for Courier service providers and suppliers of medical devices. My internal and external customers expect me to do this due diligence research to assure there will be no disruptions on

patients in clinical trials.

BRIAN WOOD — Jun 23, 2026
Subject: Comment on S7-2026-15 From: BRIAN WOOD Affiliation: Jun. 23, 2026 No roll back!

Brian Zeltzer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brian Zeltzer A reduction in transparency will endanger our economy as well as individual investors. In 2026, things change more quickly rather than less. Giving corporations more freedom to keep investors and regulatory eyes away from the ledgers is simply collusion. Due to the efficiencies of the modern computing environment, reporting costs should be reduced such that increased reporting frequency could come at very little cost. Reduced reporting need not be on the table. This would a betrayal on the part of the U.S. Government. Your primary constituency should be the individuals that make up our nation and economy. Please don't endanger our economy and our livelihoods.

Briana Naseer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Briana Naseer Affiliation: Jun. 23, 2026 Consumers need to be regularly informed of what’s happening to their money! Keep quarterly reports for public companies. We cannot wait half a year for updates.

Bridget Blackwood — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bridget Blackwood Affiliation: Jun. 23, 2026 Companies need to be transparent about the way they are conducting business. They can't be trusted to conduct business in a way that doesn't crash entire sectors of the economy by reckless behaviors like those that have led to the crash of 2008.

Bridget Blackwood

Bridget Labat — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bridget Labat Affiliation: Jun. 23, 2026 This is not fair! If you proceed with this I will remove all my money and put it elsewhere!!!!

Sent from my iPhone

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bridget turow — Jun 23, 2026
Subject: S7-2026-15 Comments From: bridget turow Affiliation: Jun. 23, 2026 I spent the majority of my career at investment firms. This change in transpa
rency is unfair to investors. Bridget Turow, Registered Associate

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Bridgett Emerson — Jun 23, 2026
Subject: File No. S7-2026-18 From: Bridgett Emerson Dear Secretary Countryman, I am strongly opposed to the proposal allowing public companies to transition from quarterly to semi-annual reporting. This change will severely degrade the integrity of U.S. capital markets. I need timely information to make timely financial decisions. Most people need this timely information to plan for their financial survival into their golden years, where it is evident there are insufficient safety nets in place. This proposed change would create: - A data vacuum favoring corporate insiders and institutional investors who buy alternative data, leaving retail investors completely disadvantaged. - Increased market volutility with potential for massive, destabilizing price shocks when earnings are finally released. - Increased investor risk and higher risk premiums, driving up the cost of capital for companies and erasing any compliance savings. The quarterly disclosure framework is vital to maintaining market liquidity, trust, and efficiency and I urge the Commission to withdraw this proposal.

Bridgette — Jun 23, 2026
Subject: S7-2026-15 From: Bridgette Affiliation: Jun. 23, 2026 Bridgette A Tojek
Owner operator
Fillmore NY
Absolutely opposed to twice a year

Brigit Klement — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brigit Klement Affiliation: Jun. 23, 2026 Quarterly reporting is necessary
For transparency!

Brigit Klement Nurse Practitioner

Sent from my iPhone

Brinda Pumphrey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Brinda Pumphrey Semiannual reporting is a bad idea. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please keep reporting on a quarterly basis.

Britni Kistner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Britni Kistner Affiliation: Jun. 23, 2026 Do not allow quarterly reporting move to twice per year. This would be a huge disservice to investors. Companies need to be reporting quarterly. History has already proven this to be true.

Brittany Brown — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Brittany Brown Affiliation: Jun. 23, 2026 Maintain quarterly reporting to protect the public's financial interests when making investments. Brittany Brown, HR Business Partner, Bloomfield NJ

Brittany Brown, PHR, SHRM-CP
HR Professional

Sent from my iPhone

Brittany Opoku-Asamoah — Jun 23, 2026
Subject: S7-2026-15 Comments From: Brittany Opoku-Asamoah Affiliation: Jun. 23, 2026 Corruption in business cannot stand. What happened to transparency? Continued black outs in communication will lead to businesses being run like a den of thieves. Make best practice great again

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Brittany Petit — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brittany Petit Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop playing with our lives. The retirements of everyday Americans are tied up in stock investments and not nearly enough has been done to protect our money. I read the news and see all the fraud taking place with no repercussions; creative stock manipulations, insider trading happening in broad daylight, corporations engaging in government corruption, shell companies layered to conceal risky investments and debt. Letting companies go dark is just going to further fuel corruption, dishonesty, and insider trading and the house of cards will topple. Transparency is a must and quarterly reporting is the bare minimum requirement.

Brittany Schendel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Brittany Schendel Affiliation: Jun. 23, 2026 My name is Brittany Schendel and I invest in a cosmetic industry. In order to stay up-to-date with the latest fashion I have to stay current and up-to-date with the fashion world. Not receiving quarterly updates could hurt my investments that I have already made and future investments that I might want to make. Keeping me in the dark for six months, will not only leave me left behind, but it will also lead to me being broke. It is essential that I am well informed at all times to help keep me current in recent events that will affect my stocks. Do not switch to this new proposal, please! It will be devastating to me, and it will take money out of my pocket and make me not want to invest any further!

Sent from my iPhone

Brittney Lee — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Brittney Lee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: fraud hids in the dark. It hids behind closed doors. It hids behind loop holes. When the public has no access to the earnings reports. We don't know what corporations are spending our money on. We wont know if they are using the blackout to hid money away, or line their pockets with more money in big bones. We wont know if it is true, that a corporation lost money if there is no visibility for the public. How can we have any faith in the government and corporations, when all they think about, care about, are the stack holders and not the consumers. I know corporations already make decisions that benefit them and the share holders by making more money for them. Record breaking profits are only good for the stack holders. Not the employees. Not the consumer.
I have no faith in the government and corporations. I do not trust that anyone is putting any thought or consideration into my well being or financial security. I have no faith corporations wont use this opportunity to screw the country over.

Broadbent Heritage Partners, L.L.C. Investment Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Broadbent Heritage Partners, L.L.C. Maintaining Sarbanes-Oxley requirements for quarterly reporting by public companies is essential for investors.

Brock Temple — Jun 23, 2026
Subject: S7-2026-15 From: Brock Temple Affiliation: Jun. 23, 2026 CEOs are greedy selfish self centered crooked and only look out for them and their stock holders best interest, NOT the customers. They should be held accountable for all the wrong doing they
do and try to hide every day!

Yahoo Mail: Search, Organize, Conquer

Brodie Beers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Brodie Beers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Your new decision to try and get rid of quarterly reports is irresponsible and dangerous the fact of the matter is it's one of the main pieces of information I use when investing it helps me decide when I should stop investing in a company when I should move my investments and if I should invest in the company all getting rid of this does is make companies that are losing money I recorder look better the only reason this is happening is because people who are losing money every quarter want to look better to their investors and having your investors be reminded that you're losing money so often looks badly on them but that's not a fault of the system they shouldn't be losing money every quarter it's important for investors to know this information and hiding it only makes the economy worse because bad companies are able to continue losing money for longer while investors are in the dark changing this will make me lose a lot of faith in the administration and very much decide the way that I vote this November choose wisely I don't want to vote blue but if this is what you guys are going to do to the market you give me no choice it's genuinely such a dangerous and irresponsible idea that would make me vote for the people that want to split our country with immigrants and literally replace me because at the end of the day the market functioning properly is critical to America and something that we cannot afford to lose please don't make this dangerous and unprecedented decision for no reason there is no positive benefit to this

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bromleyjo — Jun 23, 2026
Subject: S7-2026-15 Comments From: bromleyjo Affiliation: Jun. 23, 2026 This matters to investors and the American people. Jodene Bromley Business Finance teacher. Keep the playing field level. .this will lead to increased insider trading.

Sent from my Galaxy

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bromleyjo — Jun 23, 2026
Subject: S7-2026-15 Comments From: bromleyjo Affiliation: Jun. 23, 2026 This matters to investors and the American people. Jodene Bromley Business Finance teacher. Keep the playing field level. .this will lead to increased insider trading if you do not require quarterly review.

Sent from my Galaxy

Bronwyn Levy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bronwyn Levy Affiliation: Jun. 23, 2026 Bronwyn Van Duzer, Retired from Verizon F&A and Deloitte client facing reporting support.
People believe a number is a number. They are wrong when it comes to financial reporting. I have seen and heard too many iterations of quarterly report drafts to ever look at one without dissecting it and questioning the numbers. My concern is that we need TIGHTER controls because some corporate leaders are in bed with the ‘independent’ auditors. If you don’t believe this, subpoena the audit partners and corporate leaders digital footprints. The SEC needs MORE manpower and oversight than it currently has. And these people need to be independent of auditing firms and corporations.
WE, THE PUBLIC, CANNOT AFFORD TO LESSEN CONTROL OF FINANCIAL REPORTING.
There are too many pension funds dependent on the transparency of corporate financial reporting.
And, remember, especially with this administration, when you reduce oversight, it will not go up again. In fact, it is a slippery slope to ending oversight. WE CANNOT ALLOW THIS TO HAPPEN.

Sent from my iPhone

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bruce archibald — Jun 23, 2026
Subject: S7-2026-15 Comments From: bruce archibald Affiliation: Jun. 23, 2026 Bruce Archibald retired. I prefer to have quarterly reports to see if investments are need changed

Yahoo Mail: Search, Organize, Conquer

Bruce Austin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Austin Affiliation: Jun. 23, 2026 Please keep quarterly reporting! It is working now, doing what it is designed to do. Why break it if not for creating better opportunities for grifting by those who will grift?

Kind regards, Bruce Austin
Los Angeles, CA

Bruce Brown Certified Professional Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Brown Business conditions change rapidly, reducing the reporting periods and lengthening the time between reporting periods is not conducive to informed investment decisions.

BRUCE CARMAN — Jun 23, 2026
Subject: File No. S7-2026-15 From: BRUCE CARMAN As an investor in publicly traded companies, i.e. stocks, I strongly disagree with this proposal to reduce reporting to a semi annual schedule. This reduces the amount of information and the timely reporting of that information to investors, who are part owners of these companies. In order to make informed decisions investors need more, not less information on the current status of their holdings. Going to a semi annual schedule will also unnecessarily increase volatility. As someone nearing retirement I find this proposal extremely counterproductive to the average investor.

Bruce Chitester (Bear) — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Chitester (Bear) Affiliation: Jun. 23, 2026 I expect that you will not allow this. This will be another no vote for republicans from me should you all allow this.

"GH Hardy" It is not worth an intelligent man's time to be in the majority. By definition, there are already enough people to do that.

Bruce Cole — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Cole A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Bruce Damkoehler — Jun 23, 2026
Subject: S7-2026-15 From: Bruce Damkoehler Affiliation: Jun. 23, 2026 I see no reason why the quarterly reporting as it currently exists should be cut in half. Leave it alone. Bruce Damkoehler, Grand Rapids. Michigan.

Bruce Davis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Davis It's a total abdication of reasonable accountability to reduce the reporting requirements from quarterly to semi-annually. My view is offered from the perspective of a retired professional that served in the financial industry for 50 years. At one point during that term, serving within senior management for a small public company. That's why I believe quarterly reporting is necessary for shareholders and investors to make a well-informed investment decision. Too much can occur within 90 days, and exponentially more can occur over 6 months that’s financially material to an investment decision. It's ridiculous to think otherwise in today's world. It's also dangerous to ease up on quarterly reporting as it adds additional and unnecessary risk to the investment decision due to delayed information. This added risk will likely encourage greater speculation over informed investing (Can you say 1929?). At the same time, 6-month reporting allows insiders too much room for self-dealing without accountability. In my opinion, the proposed change will also materially undermine confidence in the public markets. The obvious result from this shift will be greater investing in bonds vs stocks. Especially by the retail investor. The long-term effect will be a bigger challenge building a retirement nest egg by retail investors. QUARTERLY FINANCIALS CAN EASILY BE RELEASED BECAUSE SENIOR MANAGEMENT RECEIVES THIS SAME INFORMATION MONTHLY (AND OFTEN TIMES WEEKLY)! The cost argument to drop quarterly financials is a specious perspective. If a company cannot afford to produce quarterly information for the public from information that's readily available, then they should not be a public

traded company.

Bruce Eckhardt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Eckhardt Affiliation: Jun. 23, 2026 No change!

Sent from Bruce's iPad mini 4

Bruce Eilerts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Eilerts Affiliation: Jun. 23, 2026 Hell no. Do not approve this. We do not need more strategies to help the rich get richer. Start helping the American middle class instead. Greed is a sickness...

BRUCE H. CLARKE B.H. CLARKE ENGINEERING, LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: BRUCE H. CLARKE Social Security and other social programs are threatened by funding, political and demographic issues. More and more, individuals are becoming increasingly dependent on their own savings to secure their retirements and health care. Please don't reduce the available information that individuals or their advisors rely on to make well informed investment decisions.

Bruce Jang Salesforce — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Jang I’m not a fan of reducing public company reporting from four times a year to two. As an investor, I view owning stock as owning part of a business, and owners deserve regular updates on how that business is performing. The argument that fewer reports will reduce short-term thinking doesn’t really convince me. Companies will still operate every day, make decisions, launch products, and face challenges. Reporting less often doesn’t change that reality. It just means investors have less visibility into what’s happening. To me, less transparency creates more uncertainty, not less. And when information is finally released, the surprises and market reactions are likely to be much bigger. More information generally leads to better-informed owners, and that’s why I think quarterly reporting should remain in place.

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bruce Jensen — Jun 23, 2026
Subject: S7-2026-15 From: bruce Jensen Affiliation: Jun. 23, 2026 This will make a bad situation worse, keep quarterly reports!!

Bruce Kinney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Kinney I am opposed to the proposal to allow semiannual reporting, and I encourage the SEC to not pass it. As a lifelong investor, I depend on quarterly information from the companies I own stock in to help me make good investment decisions. Less transparency increases uncertainty, making it more difficult to make good decisions. Semiannual reporting will not discourage a short term focus of corporate managers, as some claim. Nor would it

significantly reduce costs compared to quarterly reporting, which can better be reduced through the use of modern automation and AI technology. Please keep the quarterly reporting requirements.

Bruce McKay Member of The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce McKay I think less information is a bad thing for investors (owners). Reducing reporting by half will, in my opinion, lead to greater volatility and market swings because it is more likely that investors (owners) will be surprised than if they were getting quarterly reports. I do not think that any potential cost savings will be worth this trade off. Please reconsider this action. As an owner (share holder) in many publicly-held companies, I am opposed to reducing the number of required public disclosures by any of the companies I own. Thank you for considering my view on this topic.

Bruce Murphy Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Murphy Reducing the amount of times a company must report to its investors reduces the information available for smart decision making. While companies may believe it reduces their cost, today reports can be sent electronically and with the AI tools available, companies can reduce their work even further. It may also lead to negative feedback and reaction once investors do receive the information, especially if the investor finds the company made decisions that impacted their ownership through bad decisions during a reporting period. I am against reducing the number of reporting periods for these reasons.

Bruce Nehlsen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Nehlsen I oppose the suggestion to reduce company reporting from quarterly frequency. We should always promote more transparency for the investing public, and lower frequency will reduce that.

Bruce Platt none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Platt We need full transparency via quarterly reports, which is needed to keep investing fair to the private investor. Which in the end will be better for the markets. The proposed actions will cause distrust in the markets which will put downward pressure.

Bruce Salazar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Salazar Affiliation: Jun. 23, 2026 As a small business owner, we rely heavily on transparency when investing to secure any retirement. Please do not expand necessary reporting to 6 months. - Bruce S. Small Family Business owner Greenwood, IN

Bruce Seton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bruce Seton Affiliation: Jun. 23, 2026 The only reason you wait 6 months is to hope the narrative changes for bad news. Do you want to wait 6 months to get a report card from your kids college? Nope you want an update to insure your investments are on

track. Why on earth would any investor support this? Do not move forward.

Bruce Seton a retired executive (public company) and a retail investor

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Bruce Sheffer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bruce Sheffer Affiliation: Jun. 23, 2026 Bruce Sheffer. Investor. Public companies should produce data on demand. It is the only way to prove valuation and prevent fraud.

Bruce Sizemore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bruce Sizemore Affiliation: Jun. 23, 2026 This is just part of the coup that is transforming US democracy into an authoritarian state. What other practical reason is there? To give relief? Relief is not needed; transparency is! This is so obvious; don't be a part of this scam.

Bruce Stern stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bruce Stern I am 100% against changing from quarterly to semi annually reporting. I am an owner and am entitled to know!

Bruce Vogel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bruce Vogel Affiliation: Jun. 23, 2026 This is a no brainer and every company knows it. The more timely detailed information a company has, the better for the company. The same for the investor, because in today's "AI" world, any information shared with the companies "BOARD" should be shared with the investors. It really should be shared on a monthly basis — a lot has changed in the last 50 years. THE SEC needs to catch up to the times not move backwards.

Respectfully submitted.

Bryan Abels Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan Abels It is necessary for me to get quarterly information to make good investment decisions.

Bryan Cannon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan Cannon Changing reporting frequency to semi-annual has the potential to be extremely detrimental to retail investors as well as providing cover for the seeking of exit liquidity by insiders. This could further shake confidence in our market. Reporting is best kept quarterly.

Bryan Cannon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Bryan Cannon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Reducing reporting frequency will not only harm retail investors but continue to erode public faith in the market. This can easily be seen as exclusively beneficial to insiders seeking exit liquidity during a massively volatile time.

Bryan Darr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan Darr I think reducing to twice a year is a mistake. Financial transparency of public companies is one of the foundations of our economy. Please keep it at quarterly.

Bryan Edwards — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bryan Edwards Affiliation: Jun. 23, 2026 there is no reason in this day and age to go any fewer than quarterly. with the technology we have these days, there is no inherent burden on the companies to finalize and submit quarterly numbers to the general public. Moving to twice a year will only foster a greater risk for fraud and abuse. i have been in corporate accounting for the better part of 30 years and there is definately a need to keep the accountability of public corporations at a quarterly basis.

regards,
bryan edwards

Bryan McGurk CIO, McGurk Capital Partners — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan McGurk I've been a professional investor for 10 years and the flow of quarterly earning information is invaluable. Cutting the frequency to semiannual reporting would invite a higher level of fraud, accounting gimmicks and bad actors in a financial system that has increasingly been letting them roam freely without punishment. We cannot let the markets turn purely into a mechanism for fraud and speculation and we are already approaching a dangerous point playing with these forces. We need fairness, transparency, and data for this to work and I can't imagine a world with less data being a good thing as a professional investor. The US markets will eventually lose their premium for being in a high quality governance and legal jurisdiction. We don't need to speed this process up which is exactly what this motion to move to semi-annual reporting does. Other investors worldwide will look to other locations where their capital is treated better. It has happened before and it can happen to the US as well. Sincerely, Bryan McGurk

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Bryan Plasters — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan Plasters The proposal would allow public companies to report financial results twice per year instead of quarterly, which critics argue would: -Reduce transparency for shareholders by cutting official updates in half. -Leave investors less informed about company performance, strategy, risks, and operational changes. -Increase uncertainty

between reporting periods because less information would be available. -Lead to larger surprises when results are finally disclosed, potentially causing sharper stock-price reactions. -Increase market volatility as more information accumulates between reports. -Weaken accountability of management to shareholders by reducing the frequency of public disclosures. -Not actually solve short-termism, since investor behavior—not the existence of quarterly reports—is seen as the root cause of short-term focus. -Potentially benefit companies at the expense of investors, trading transparency for modest administrative cost savings. The central argument is that less frequent reporting means less transparency, less informed ownership, and potentially more market uncertainty and volatility.

Bryan Thompson None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryan Thompson I strongly encourage the commission to not change the reporting intervals or details required in each reporting period. This data has greatly enhanced my ability to understand the companies I invest in or plan to invest in. Thank you for your consideration.

Bryan Winningham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bryan Winningham Affiliation: Jun. 23, 2026 Keep the quarterly reporting, going to bi-annual reports reduces insight into companies operation for myself and small investors.
Bryan Winningham, Engineer

Bryan

Bryce Bederka Surgeon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryce Bederka I believe that decreasing corporate reporting from quarterly to twice a year is a bad choice which will lead to less information for investors and shareholders. Rarely is having less information available when looking at a company and investment a good thing. Please maintain the current standard of quarterly reporting so that us investors whom do not have an inside advantage can still maintain some understanding of the underlying financial situation of the companies in which we are investing.

Bryce Fenenbock — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryce Fenenbock Quarterly reports provide fundamental visibility into the metrics of companies that are the backbone of millions of American's livelihoods. Losing this would be catastrophic for the integrity of the market, and open the door for insider manipulation.

Bryn Beorse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bryn Beorse Retired people increasingly depend on their savings and investments for income. A fair market system for securities that empowers smaller investors alongside larger ones depends on public access to reliable information. Where markets

are volatile as they are now, it's no time to reduce access.

Bubbling Wells — Jun 23, 2026
Subject: S7-2026-15 Comment From: Bubbling Wells Affiliation: Jun. 23, 2026 Keep the three month window. Do not change to six months.

Warm Regards,

Bubbling Wells Oasis
760-206-6933

Buck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Buck Affiliation: Jun. 23, 2026 Keep the quarterly report. CEOs make an exorbitant amount of money they should at least be responsible for what's going on in the company and earn that money. Stop the steal …the last year and a half has been some of the most outrageous thefts and ignorance of the law. The backlash from this will be brutal, and that pendulum will swing really hard the other way..
Make people responsible for their actions, including yourself.

Sent from Buck's iPhone

Buck Buchanan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Buck Buchanan Do not reduce the Reg FD reporting to 2 per year...this will be horribly wrong for the investors of our country and allow companies to hide issues that would be disclosed under normal 4x reporting.

Bud Dailey The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Bud Dailey Please keep number of public-company reports to four times per year.

Bud LiteMama — Jun 23, 2026
Subject: S7-2026-15 Comments From: Bud LiteMama Affiliation: Jun. 23, 2026 In this digital age, there's no reason not to have up to date information daily. Corporations can most certainly upload changes as they occur. I don't think quarterly is even acceptable when it can be current to the day. Investors require current information to make knowledgeable decisions.

Butch Hopkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Butch Hopkins Affiliation: Jun. 23, 2026 Financial accountability is your job, SEC. Investors will be hurt. Nobody will be helped.

Butch Hopkins
Texas
Retired Hospital Executive

Butch Hopkins

Sent from my mobile device. Please pardon the brevity and any grammatical errors.

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butch jones — Jun 23, 2026
Subject: S7-2026-15 From: butch jones Affiliation: Jun. 23, 2026 As an investor, I will be at least 6 months behind the curve if a company I have stock in is starting to fail or there is fraud or other questionable financial practices surfacing. By the time my broker or myself find out that a company is in trouble the executives could have taken their money and bailed. Do not change the current requirement.

Sent from my iPhone

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bwgrady — Jun 23, 2026
Subject: S7-2026-15 Comment From: bwgrady Affiliation: Jun. 23, 2026 We have enough corruption in our country now...this rule does not need changing!!! Leave as is!

Sent from my Galaxy

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bwgrady — Jun 23, 2026
Subject: S7-2026-15 Comment From: bwgrady Affiliation: Jun. 23, 2026 We have enough corruption in our country now...this rule does not need changing!!! Leave as is! Thanks. B. W. Grady Waynesville NC. Retired

Sent from my Galaxy

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bwiggy — Jun 23, 2026
Subject: S7-2026-15 Comments From: bwiggy Affiliation: Jun. 23, 2026 Barry W. Small business owner for 33 years. So no accountability for 6 months at a time? You're complicit in the destruction of American commerce and business practices as we know it. Please don't change the rule

Sent from my Galaxy

Byeong min — Jun 23, 2026
Subject: File No. S7-2026-15 From: Byeong min Report in every 3 month....this is important..clear. We are invest..... Do not report 6 month... Report in every 3 month...

Byron McDanlel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Byron McDanlel Affiliation: Jun. 23, 2026 I have been an investor since 1973, and my confidence in most shares with reduced reporting would not allow that to continue. It makes no sense in this age of instant data.

Byron Nordby Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Byron Nordby I learned about this from Motley Fool. I feel as an investor I want to keep as well informed as possible regarding the stocks in my IRA and adjust my investments accordingly. I want to receive reports and have them available to me at least 4 times a year or more not just once or twice a year. I'm sure many other retired individuals would feel the same way. Thank you for the opportunity to express my opinion and I hope that it will be considered in any decisions made.

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c — Jun 23, 2026
Subject: Live the statements quarterly. Thanks From: c Affiliation: Jun. 23, 2026 Sent from the all new AOL app for iOS

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c 1960 — Jun 23, 2026
Subject: S7-2026-15 Comment From: c 1960 Affiliation: Jun. 23, 2026 Keep quarterly reports, corporations have a responsibility to its shareholders

Sent from my iPhone

C D'Esposito — Jun 23, 2026
Subject: S7-2026-15 Comments From: C D'Esposito Affiliation: Jun. 23, 2026 One word - ENRON

C Frank n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: C Frank Comments attached The disclosure of corporate financial information is critical to the integrity and strength of our economic system. The process of disclosure is probably an expense and time consuming to corporations, but if AI turns out to be the possible time saver it's suggested to be, all will be well. I notice that currently, Corporate America is doing very well earnings-wise, so what's the beef ? If disclosure was changed to 3 times a year, that would be better. That, or keep it at 4 times a year, but certainly NOT 2 times a year.

C Harris-Gendron — Jun 23, 2026
Subject: S7-2026-15 Comments From: C Harris-Gendron Affiliation: Jun. 23, 2026 SEC is bad for our country and citizens. Full transparency and accountability is required!!

C J Beegle-Krause — Jun 23, 2026
Subject: S7-2026-15 Comment From: C J Beegle-Krause Affiliation: Jun. 23, 2026 With our current President in TWH, I am concerned that his choices will negatively affect my portfolio.
I find 2 months much better for gaging what to.

Sincerely,
Cynthia Beegle-Krause

Sent from CJ’s iPhone

C Jay — Jun 23, 2026
Subject: S7-2026-15 Comment From: C Jay Affiliation: Jun. 23, 2026 The only people who will benefit from twice yearly reporting are those with something to hide. It allows time for more fraud and insider trading. We need to keep quarterly reporting.

C Jay Tarwater — Jun 23, 2026
Subject: S7-2026-15 Comments From: C Jay Tarwater Affiliation: Jun. 23, 2026 I am firmly against

any erosion of consumer protection, especially one that enriches the companies but works to enpoverish the consumer. We are not here to improve your wealth. These companies need to understand that.

My Best,

C Jay Tarwater
Human Rights Consultant
Paralegal Specialist
678-570-5906

C Lee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: C Lee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly Reporting must continue. You owe a duty to the American ppl. Not corporations.

C MacGregor — Jun 23, 2026
Subject: S7-2026-15 Comments From: C MacGregor Affiliation: Jun. 23, 2026 We need to maintain, at a minimum, quarterly reporting. However, I think we all know that as all things speed headlong into the future, monthly reporting is what will truly protect investors. AI makes this entirely reasonable. Reporting at six months is the wrong direction if policy is intended to discourage corruption.

C Reingold — Jun 23, 2026
Subject: File No. S7-2026-15 From: C Reingold This is a bad move. Having up to date information as much as daily is wonderful. Keeps us informed constantly. Taking this away will require me to close my account. Without having updates as we now do, I would be unable to make good investment decisions.

C ROXAS — Jun 23, 2026
Subject: S7-2026-15 Comment From: C ROXAS Affiliation: Jun. 23, 2026 Maintain quarterly reporting! It comes down to when the cat's away...! Regular accountability keeps things more "honest".
Thank you,
C. Roxas
Florida

C S — Jun 23, 2026
Subject: S7-2026-15 Comment From: C S Affiliation: Jun. 23, 2026 No corporation or person rep

from the corporation should be allowed to go dark, period.

Sent from my iPhone
Connie Whitson-Forbes

C Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: C Williams Affiliation: Jun. 23, 2026 Keep It quarterly, I'm an Uber driver

Yahoo Mail: Search, Organize, Conquer

C&K — Jun 23, 2026
Subject: S7-2026-15 Comment From: C&K Affiliation: Jun. 23, 2026 Craig Keenan here. In an age of blatant greed, please keep the reporting requirements quarterly. No benefit to investors by going semiannual. More disclosure is better than less.

Thank you

C. A. Martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: C. A. Martin Affiliation: Jun. 23, 2026 The SEC needs to remember the needs and the will of the people, not just the fat cats and trumpites.

C. B. Lindeman — Jun 23, 2026
Subject: S7-2026-15 Comments From: C. B. Lindeman Affiliation: Jun. 23, 2026 Chris Lindeman, Madison WI
Retired
Things aren't doing better - they're doing worse. Especially for 'regular' folks. We need MORE transparency, not less. Do the correct thing, not what benefits big business.

C. C, Fee — Jun 23, 2026
Subject: File No. S7-2026-15 From: C. C, Fee As an investor-owner of a number of stocks, I would greatly prefer more information about the businesses I own shares of, rather than less. As it is today, four reports a year can hardly be a burden on any well-run company. Indeed, given the proliferation of AI in the business community, certainly the cost to provide these reports must be lessening. Please do NOT lower reporting requirements!

C. Dianne Manning — Jun 23, 2026
Subject: S7-2026-15 Comment From: C. Dianne Manning Affiliation: Jun. 23, 2026 I’m retired. Investing is a financial lifeline. Please consider fairness for all citizens!

Sent from my iPhone

C.E. Sherrod — Jun 23, 2026
Subject: File No. S7-2026-15 From: C.E. Sherrod This is a bad move for individual investors – it creates opacity and undermines trust. he companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

C.L. Dport — Jun 23, 2026
Subject: S7-2026-15 Comment From: C.L. Dport Affiliation: Jun. 23, 2026 Quarterly reporting is necessary. Companies will take advantage of outside stakeholders if they are not required to report. Big business is already taken advantage of us. We should be making businesses more transparent.

Caden Payne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Caden Payne Please do not convert to semi-annual earnings reports. Quarterly reports are extremely useful and necessary for understanding company progress.

Caidyn Boyd — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caidyn Boyd Affiliation: Jun. 23, 2026 I work for a small business in Washington state. We already struggle to keep up with our own bookkeeping and navigating tax code, tariffs, and constantly changing prices that by necessity get passed on to our customers. It’s an immense amount of work and it makes sense why it’s necessary to ensure that guidelines are followed. So if that is the case for us, why should publicly traded companies not have to follow rules that have been a clear expectation for years? For us, the amount we do is the bare minimum because it is all we can do. If we were a larger company it would be infinitely easier as we could hire out people with expertise in each of these things to ensure costs stayed low and customers remained happy and relatively unaffected. As it stands, multiple jobs are done by each individual, and the bare minimum is all we can keep up with and it costs us so much in lost revenue - revenue that would otherwise also be taxable by the state. My retirement plans and investment is entirely reliant on these systems and expectations being conformed to, and any difficulties surrounding this decision are marginal to the success of these companies or their execs, but it hurts everyone else. Allowing this to go through will undermine the entire market and set us up for another major collapse.

CB

Get Outlook for iOS

Caissie Fox — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caissie Fox Affiliation: Jun. 23, 2026 Keep it quarLu!

Sent from my iPhone

Caleb Blanton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Caleb Blanton Affiliation: Jun. 23, 2026 What is hidden in the dark will come out to the Light Jesus Christ Saves Holy Bible KJV John 3

Caleb Cassada — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caleb Cassada Affiliation: Jun. 23, 2026 My name is Caleb and I'm a healthcare worker who is greatly concerned about the potential abuse of power that this represents. We the people deserve transparency and to know that large companies aren't hiding the ugly truth from us. We deserve to know that our financial investments in these companies are safe.

Caleb Kirilov — Jun 23, 2026
Subject: S7-2026-15 Comment From: Caleb Kirilov Affiliation: Jun. 23, 2026 My name is Caleb Kirilov, I’m a videographer, and the best way we can keep a functioning democracy where companies are not playing dirty tricks behind the government’s back or polluting the soil we grow our food on is to keep their activities as transparent as necessary.

Calen V. Iron — Jun 23, 2026
Subject: S7-2026-15 Comment From: Calen V. Iron Affiliation: Jun. 23, 2026 This is not right. I oppose this loss of transparency. I, and I imagine millions of other investors, will begin withdrawing from the investment market to preserve our gains. Yes, this is a sh*t idea.

John Schultz

Invested for over 40 years.

Calhoun Hendrix — Jun 23, 2026
Subject: S7-2026-15 From: Calhoun Hendrix Affiliation: Jun. 23, 2026 Keep the quarterly reporting requirement in place. This rule has served the general public well. There is no good reason to halve the reporting requirement. C. W. Hendrix, Jr. Retired Davidson, NC

Thanks
C. W. Hendrix

704-562-1042

Cali Mullins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cali Mullins Affiliation: Jun. 23, 2026 I rely on those reports for my kids' college funds, my retirement, and my current income. We don't need more sneaking around and less oversite!

Sent from my iPhone

Calvin Barrett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Calvin Barrett Affiliation: Jun. 23, 2026 This is a bad idea it invites fraud.

Calvin Hampton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Calvin Hampton Affiliation: Jun. 23, 2026 Other way to keep the money for the wealthy. Why does anyone want to keep the middle class and lower class from getting their fair share of the wealth

Sent from my iPhone

Calvin Kalbach — Jun 23, 2026
Subject: File No. S7-2026-15 From: Calvin Kalbach Reducing the reporting requirements from 4 times per year to 2 times per year can not possibly be helpful to either institutional investors or individual investors. The current reporting requirements have been in place for a long time and have proven helpful and sufficient to investors without overburdening companies with excessive compliance requirements.

Calvin King — Jun 23, 2026
Subject: File No. S7-2026-15 From: Calvin King I am opposed to any change in the current quarterly reporting requirements for public companies. I am an investor and therefore part owner of several public companies and this proposal would weaken my information and trust in those specific companies and the entire American economy. My family's wellbeing and security rests on being more informed- not less. Thank you.

Cam The Motley Fool Affiliation — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cam As a shareholder of a number of US companies, I like to be kept informed, on a quarterly basis at the least, of company developments and how the company is doing sales-wise, cash flow-wise and profit-wise and balance-sheet wise. I hate to be kept informed the dark when my family's financial well-being depends on it. Thank you.

Cami Lind — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cami Lind Affiliation: Jun. 23, 2026 Quarterly reporting is necessary to protect all investors and contribute to accurate analysis of the economy.

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Camilla Curren Medical doctor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Camilla Curren As an investor, I am opposed to reducing the frequency of SEC reporting by CEOs. I feel that increased transparency is needed, and that increased reporting frequency as equivalent to this. We are in a time when increased confidence in our markets and leaders as needed, and increased reporting frequency will facilitate this. Otherwise, the economy may suffer in my opinion thank you.

Camille Elston — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Camille Elston Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: hello my name is Camille Jeanene Elston. I reside in Houston Texas. I have had my identity stolen for more than 20 yrs unknowingly. It's been stolen since I 13 yrs old. When I was 19 yrs old I invested some money into JP Morgan, working at JCPenney in Houston Texas, Willowbrook malll. I have resided here all my life! I have taken out student loans to study as a medical assistant. Fell into default for not paying. Texas never told me anything. Some one pretended to be me and is going to federal prison for a long time.
Ive gone Over 15 years + not receiving income tax because of those loans. I received my first income tax after hurricane Harvey and through covid 19. And in all this time no one let me know anything about having billions of dollars. I was abused physically and sexually as a child and an adult
I can't have children and never married. I just found out a couple of weeks ago that. My investments prospered so well. But to this day I'm walking no transportation disabled can't feed myself and maybe $3 in my pocket? I need all records of my money for the last 25 yrs
Please! Or I will have to see you in court!

Sincerely
Camille Jeanene Elston.

Camille McGee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Camille McGee Affiliation: Jun. 23, 2026 This is bull ****.

Sent from my iPhone

Cammie Brown — Jun 23, 2026
Subject: S7-2026-15 From: Cammie Brown Affiliation: Jun. 23, 2026 Signatures on quarterly reports

are absolutely necessary. Otherwise they'll blame a lower level Director or analyst as they did during the Enron Crisis. They can't be trusted to be ethical. If you're putting out quarterly reports, signing off on them shouldn't be a problem.
Cammie Brown
Retired Finance Manager
Gilroy, Ca

Sent from my iPhone

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candace manley — Jun 23, 2026
Subject: S7-2026-15 Comment From: candace manley Affiliation: Jun. 23, 2026 leave well enough alo

ne

Candace O'Brien — Jun 23, 2026
Subject: S7-2026-15 Comments From: Candace O'Brien Affiliation: Jun. 23, 2026 Absolutely this proposal is another
Grift for insiders. Stop this now!

Sent from my iPhone

Candis Long — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Candis Long Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What is going on?

Candy McCoy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Candy McCoy Affiliation: Jun. 23, 2026 I oppose the rule change to reduce reporting period.

Candy Nelson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Candy Nelson Affiliation: Jun. 23, 2026 The Enron scandal lost investors $74,000,000,000! Sarbanes Oxley was put in place to stop such fraud. Please don't let the fraudsters loose again. And if they don't have the checks of quarterly reporting, it will happen again.

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candy redman — Jun 23, 2026
Subject: S7-2026-15 Comment From: candy redman Affiliation: Jun. 23, 2026 No, do not allow this to happen!!!!

Yahoo Mail: Search, Organize, Conquer

Captain Alex — Jun 23, 2026
Subject: S7-2026-15 Comments From: Captain Alex Affiliation: Jun. 23, 2026 I can't imagine why the quarterly reporting rule is being considered for elimination. There is nothing that benefits the individual investor in this proposal, only Hedge Funds and Investment firms that have the resources to employ analysts will benefit. The individual gets screwed once again!

Cara — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cara Affiliation: Jun. 23, 2026 Quarterly reports keep a better picture of what's happening as a whole. It's a good way to prevent fraud even if it's more work. I am the Treasurer of a small business that is also a corporation. As such I can tell you how many things can happen financially in a short time.
Cara Whitley

Sent from my iPhone

Cara DeNuccio — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cara DeNuccio As an investor, I read and make decisions based on reports from companies I invest in. This is not my job, though, so I need to really be able to trust what I read and not have to cross-check decisions in numerous places. I rely on quarterly reports to guide my investments. Semiannual is not frequent enough.

Caralyn Bingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caralyn Bingham Affiliation: Jun. 23, 2026 Caralyn Bingham Teacher

Quarterly filings with the SEC promote transparency, accountability, and investor confidence by providing timely updates on a company's financial performance and risks. Regular reporting helps investors make informed decisions, improves market efficiency, and reduces the likelihood of significant undisclosed issues accumulating between annual reports.

CarbonCopy — Jun 23, 2026
Subject: S7-2026-15 Comment From: CarbonCopy Affiliation: Jun. 23, 2026 Stop helping the Criminal Elite and Start Helping the Victims! Provide higher penalties not lower for corruption in our corporations!

Caren Betz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caren Betz Affiliation: Jun. 23, 2026 Caren Betz, retired

Director of Rehabilitation Services.
Honest, transparent, and frequent reporting is a cornerstone of ethical business practices. We must not allow a reduction in frequency or content.

Sent from my iPhone

Carey E Brown None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carey E Brown Do not change the reporting period. Publicsworn status should always be more often than less often. The "Sunshine Laws" should always take residence. Do Not increase corporations silence from recorded, official reporting periods.

Carey Hultgren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carey Hultgren Affiliation: Jun. 23, 2026 This would be devastating and deceptive. I do not agree with this proposal!

Sent from my iPhone

Carey Peterson Commercial Credit Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carey Peterson Reducing the number of required disclosures will increase risk far more than potential reward. Surprises will be more frequent and extreme thereby making insider trading more attractive. Every company still has to do most of the accounting work internally. There is very little savings by eliminating the public disclosure aspect. Conversely there is a list of negative costs.

Carita Simons Motley Fool member over 20+ years — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carita Simons As an experienced, long term investor I'm asking that you maintain the current quarterly reporting requirements. Investors need more information and transparency, not less.

Carl — Jun 23, 2026
Subject: S7-2026-15 From: Carl Affiliation: Jun. 23, 2026 My name is Carl Zandanel. I'm a mover by trade, I live in Bellevue, though I'm actually homeless. I'm a father of two. I believe that your proposed Rule S7-2026-15: three certified 10-Qs become one Form 10-S should be revoked. Four certified filings a year become two for CEOs? I don't think the best interest of the people is in your mind if you go through with this. I implore you to keep the certified signatures to a quarterly basis. Thank you for your time.

Signed,
Carl "Z" Zandanel

CARL A. HOLMGREN II Investment advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: CARL A. HOLMGREN II It is extremely important that we have full transparency in corporate reporting. The rules for ceo accountability need to be robust and clear

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Carl Blackwell Blackwell, Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carl Blackwell Actually I do not agree with Motley Fool and I think the move to reduce the number of public company reports to 2x a year allows management to think and act in the best interest of their shareholders with a longer term horizon instead of short term decisions that 4x a year creates. Please move forward with the change. Thank you.

Carl Chatto CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carl Chatto I strongly oppose the change to allow semi-annual reporting. Our world-class capital markets are built on transparency and timeliness. Under the proposed guidelines, the timeliness would be delayed by months, regular reporting would be cut in half, and the resultant loss of transparency would be significant to investors and likely result in less liquidity in financial markets. Any hoped-for reduction in “short-termism” isn’t going to be helped by six-month reporting vs. three-month reporting; it will be countered by full disclosures in the management’s discussion and analysis. As a CPA who has worked with public companies, I understand the additional cost to registrants of quarterly reporting requirements but those costs are part of the responsibilities companies take on when they offer securities to the public at large. And that investing public deserves timely and frequent financial reporting and analysis. Retail investors would be placed at a disadvantage compared to institutional investors. Institutional investors already have access to other information that retail investors do not, and this would widen that gap and further damage the perception of fair capital markets. Lastly, this lack of timeliness provides a better opportunity for public companies to delay reporting, and potentially try to cover up, negative financial results. This proposal should be scrapped and the current requirements kept in place.

Carl Coutu — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carl Coutu Affiliation: Jun. 23, 2026 Absolutely do not pass this legislation. It is grossly unfair to American consumers and removes that much more protection against corporate abuse!

Carl Leroux Motley Fool Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carl Leroux I am against reducing corporate reporting from 4 to 2 times annually. This reduces visibility and transparency. Keep reporting to quarterly timing. Thank you.

Carl Schleich Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carl Schleich I strongly object to loosening regulations which would permit companies to report data on earnings LESS THAN ONCE every 3 months. It is absolutely necessary for investors to remain informed on the financial details of the companies in

which they plan to invest as frequently as possible. Allowing this to happen less frequently than once per quarter puts investors at a BIG DISADVANTAGE compared to the status quo. Please do not loosen the requirements requiring quarterly reporting of financial earnings and associated details.

Carl Scruggs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carl Scruggs Affiliation: Jun. 23, 2026 Quarterly reporting should stay as it stands. Removing this requirement will cause less investors to trust the market. Transparency must be maintained .

Carl W. Winters — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carl W. Winters This chestnut has been roasting for some time now. The idea is just as bad this time as it was in earlier versions. The reasons for this action are primarily excuses. Less information rarely creates better-informed owners (as we investors truly are).

Carl-Dottie Fredericks — Jun 23, 2026
Subject: S7-2026-15 From: Carl-Dottie Fredericks Affiliation: Jun. 23, 2026 Karl Fredericks from Marlboro, New York and this matters to me because it helps keep them accountable to what they sign their name to

Sent from my iPhone

Carla Finnerman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carla Finnerman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I value the availability of financial information on a regular basis for stability, transparency and fairness.
Please do not limit access of information to the public. We depend it.
Thank you,
Carla Finnerman

Carla M Ortiz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carla M Ortiz Affiliation: Jun. 23, 2026 Hell No

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Carla Norris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carla Norris Affiliation: Jun. 23, 2026 No block out and no hiding. Free trade is just that - all information is shared timely and for all.

Sent from my iPhone

Carla Sheffield — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carla Sheffield Affiliation: Jun. 23, 2026 6 months of stealing, bribing, lying, cheating and no accountability... yeah that sounds like the current administration policy... don't do it. We have suffered enough at the hands of this pedophile. They are looting the white house while down playing their crimes. We deserve better.

Carla J. Sheffield
Better Opportunities Inc.
Live4BO@gamail.com
http://www.Live4BO.org
857 222 6272

Carla Villalta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carla Villalta Affiliation: Jun. 23, 2026 I'm retired and partially depend on the stock market. I want quarterly disclosure so I can make the best monetary decisions. I want as much transparency as possible so quarterly reporting is necessary to prevent opportunity of fraud.

Carlette — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carlette Affiliation: Jun. 23, 2026 The SEC needs to continue reporting quarterly for business insight for the protection of the consumer and investors.

Retired business owner, investor and concerned consumer.
J Carlette Larson

Carlo Franco — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carlo Franco Dear SEC staff, please reconsider! 4 quarter reports a year is critical for any type of investor to access crucial intel about a company' evolving & ongoing progress. It's very unwise, please rethink this law, it's just plain dangerous! Respectfully, Carlo F. from Belgium. Member of The Motley Fool Community.

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carlos bang master — Jun 23, 2026
Subject: S7-2026-15 Comments From: carlos bang master Affiliation: Jun. 23, 2026 No delays! Keep.it honest!

Carlos Caceres — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carlos Caceres Vehemently against proposal. Less transparency equates to less ability for informed decisions. A blow for the regular investor without insider information.

Carlos Kohan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carlos Kohan I think this proposed rule is a major mistake. A stockholder is a partial owner of a corporation. As such, we have the right to maximum transparency of information between the company and us. Please keep quarterly company reports available, as it has been for decades. We need these quarterly reports to make better, informed decisions on our investments.

Carlos Marbot — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carlos Marbot I am writing as an individual investor to oppose the proposed rule change that would allow companies to reduce their public reporting from quarterly to semiannual. At its core, investing is an act of ownership. When individuals own shares of a company, they are entitled to timely, transparent information about the business they own. Quarterly reporting has long served as a foundational pillar of that transparency, and I believe weakening it would harm retail investors disproportionately. Proponents of this change often cite cost reduction and relief from short-term earnings pressure. I am skeptical of both arguments. In an era of increasingly efficient disclosure technology, the marginal cost of quarterly reporting is unlikely to be a meaningful burden for most public companies. As for short-termism, the problem lies in how market participants react to information, not in the frequency of the information itself. Reducing reporting does not cultivate patience. It cultivates ignorance and will increase market volatility as investors will act quickly and vigorously to surprise earnings. What concerns me most is the asymmetry this change would create. Institutional investors, analysts, and insiders have access to informal channels of information that individual investors do not. Quarterly filings help level that playing field. Moving to semiannual reporting widens the information gap between sophisticated market participants and everyday owners. Less frequent reporting does not reduce uncertainty. It defers it. When updates finally arrive after six months rather than three, the surprises will tend to be larger, the market reactions sharper, and volatility greater. That is not a better outcome for investors or for market stability. I urge the Commission to preserve the quarterly reporting requirement and to prioritize the informational rights of the individual investors this regulatory framework was built to protect. Respectfully, Carlos Marbot

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Carlos Rodriguez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carlos Rodriguez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: my portfolio, all of my retirement savings are at stake if you end quarterly reporting. This would allow fraud to fester and take root. Stock prices would become volatile. Transparency would make everyone accountable and responsible and promote fairness. I'm angry the SEC would blindside's investors. You work for the people of the United States of America. Do your job as outlined in the law that created you.

Carlos Toro — Jun 23, 2026

Subject: File No. S7-2026-15 From: Carlos Toro I understand that this proposal is to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away makes everyone less informed, and less information rarely creates better-informed owners. Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. That is really bad, not good. In addition, if the proposal is adopted, it would create a situation where those companies who continue submitting 4 times a year would probably be considered "more serious" or "more transparent" than those that submit 2 times a year, creating a system with two classifications of companies. Who do you think suffers most in this scenario?

Carly Nichols — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carly Nichols Affiliation: Jun. 23, 2026 Stop letting corporations rob the citizens

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Carmen Lugo Well done! — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carmen Lugo Well done!

Caro Cook — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caro Cook Affiliation: Jun. 23, 2026 I completely disagree with this approach. Reporting should be kept at a minimum at today's levels

Sent from my iPhone

Carol Bohmbach — Jun 23, 2026
Subject: S7-2026-15 From: Carol Bohmbach Affiliation: Jun. 23, 2026 The American working class deserves accountability from CEOs. Please continue quarterly reporting.

Carol F Bohmbach
Sedro-Woolley WA

Carol Bolling — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Bolling Affiliation: Jun. 23, 2026 No to six month reporting!

Carol Cagle — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Carol Cagle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't try to change things that are working. The public has a right to know on a regular basis what is going on.
Carol Cagle

Carol Conway — Jun 23, 2026
Subject: S7-2026-15 From: Carol Conway Affiliation: Jun. 23, 2026 Please keep Quarterly reporting. I'm tired of "rich get richer" by lax government oversight under DJT's corrupt regime. C. T. Conway

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Carol DeRycke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol DeRycke Affiliation: Jun. 23, 2026 To Whom I May Concern;

Quarterly reporting, at a minimum, is essential in keeping transparency at the forefront of transactions. This should not be considered a burden on the part of companies who trade on Wall Street. If anything, reporting should be done more frequently.

Thank you for your attention to this matter;
Carol DeRycke

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carol forsman — Jun 23, 2026
Subject: S7-2026-15 Comments From: carol forsman Affiliation: Jun. 23, 2026 Carol Forsman, this law should Not change because big companies and Wall Street all ready hide enough, without them going dark for 6 months to slither like a snake. Between washington and the bull **** that goes on with politicians the American people already put up with to much! So don’t give the big wigs any extra opportunities to rob the middle class citizens!

Sent from my iPhone

Carol Gibson — Jun 23, 2026
Subject: S7-2026-15 From: Carol Gibson Affiliation: Jun. 23, 2026 Keep them accountable every quarter! Or even better, every month. You should be increased in accountability, not reducing it! I live in Phoenix Arizona. I am Carol Gibson, a retired teacher, and I want these millionaires and billionaires held accountable so that they pay their fair share instead of leaning on the backs of the middle class --which you seem to be trying to destroy. Listen to the people, the majority, The ones who elected you. Serve their best interest, not your own personal best interests because of your wealthy donors. There are far more of us than there are of them. Their votes don't count more than hours. Do your job!

Carol Gibson

"Sail away from the safe harbor. Catch the trade winds in your sails. Explore. Dream. Discover."
- Mark Twain

"We must lift the sail
And catch the winds of destiny
Wherever they drive the boat."
-from "George Gray" by Edgar Lee Masters

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Carol Hazard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Hazard Affiliation: Jun. 23, 2026 Those responsible for financial investments must be COMPLETELY transparent. Current regulations, even though burdensome, exist to maintain this transparency. Carol Hazard, Community Activist

Yahoo Mail: Search, Organize, Conquer

Carol Hemmingsen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Hemmingsen Affiliation: Jun. 23, 2026 Why in the world would you let this happen. Too much corruption is going on already. It's time to put more controls in, not less.

Sent from my iPhone

Carol Hoerman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Hoerman Affiliation: Jun. 23, 2026 What are you thinking? Reporting absolutely needs to remain quarterly. Why is this administration so determined to help the rich get richer?

Sent from AT&T Yahoo Mail on Android

Carol Howard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Howard Affiliation: Jun. 23, 2026 Carol Howard
Retired
Companies with investors should be transparent to EVERYONE!

Sent from my iPhone

Carol Kinsey CEO SeedTree — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carol Kinsey I agree with the Motley Fool that more information for the public is in the interests of financial security for the public as well as the investor. I urge retaining the present quarterly reporting system.

Carol L McGhee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol L McGhee Affiliation: Jun. 23, 2026 Just say, Hell NO! Retired!

Carol Larranaga — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Larranaga Affiliation: Jun. 23, 2026 This is more grift out of this administration. Allowing companies to not report their profits will harm the US economy in the long run with major corporations and rich billionaires being able to do questionable trading without oversight. This is wrong and should not be passed.

Sent from my iPhone

Carol Leighton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Leighton Affiliation: Jun. 23, 2026 This is an oppurtunity for theft pure and simple

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Carol Lichti — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carol Lichti Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I admit I don't always read those quarterly statements but investors in retirement like me need more disclosure and transparency not less. With Congress failing to act to shore up Social Security, senior citizens need to look out for our other sources of income. Please don't open us up to more fraud and risk our hard earned money that we have invested for our retirement and health care needs!
Please reject this proposal and continue to require quarterly reports. If anything you should be trying to improve the information given to investors making it easier to understand and follow. Not limiting it.
Thank you for considering my comments,

Carol Maki Holden — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carol Maki Holden Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing to request that you keep quarterly reporting as mandatory. In this particular time of our nation's history, citizen trust in our government and CEO's is severely waning. Maintaining quarterly reporting would go a long way in promoting transparency and accountability so that small investors feel more confident in their investments.
Thank you for your time.

Carol McCarthy The motley fool investment community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carol McCarthy The reporting should remain at 4x per year.

Carol McLoughlin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol McLoughlin Affiliation: Jun. 23, 2026 My name is Carol McLoughlin and I am a public school teacher and retail investor in the stock market. I am rapidly approaching retirement age, and it's important that I be able to invest using accurate and timely information. Quarterly reporting provides timely information to investors like me, and makes corporate leaders accountable for the accuracy of the information they provide.

There is little to no additional expenditure on the part of corporations, as corporate boards will still need quarterly information to be gathered so they can best manage their companies. Insiders will still know what's going on. But the retail investor, we'll be flying blind for the additional 3 months you want to give to corporate boards. Making public reporting less frequent will make it easier for bad actors to commit fraud, and harder for retail investors like me to make good decisions how about their investments. For people like me, it's not simply numbers on a spreadsheet, it is our life savings on the line.

Other countries/regions that have followed this path have found that it creates the very problems that I'm referring to here. It's a bad idea for everyone except corporate insiders and those that want to hide the bad decisions they're making in their quest for profit. Please don't put my retirement savings in jeopardy in order to make it easier for corporations to pull the wool over the eyes of the public. I ask you to continue to require corporate accountability and transparency in the form of quarterly reporting.

Thank you for considering my remarks.

Carol A. McLoughlin

Carol McMahon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol McMahon Affiliation: Jun. 23, 2026 We must continue to demand accountability from our corporations and their leaders!

Please don't reduce the accountability. I lost $5,000, I couldn't afford to lose, when LA Gear "cooked their books "!!

Carol McMahon
New Hampshire
Sent from my iPhone

Carol Meisner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carol Meisner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not end Quarterly Reporting. With the use of AI and other advance technology, identity theft and fraud are on the rise, The SEC needs to monitor the stock market in order to protect investors accounts.
Thank you

Carol Meunier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Meunier Affiliation: Jun. 23, 2026 Keep QUARTERLY REPORTS. CAROL, RETIRED & OWN STOCKS. QUARTERLY Reports are more information during the year which helps with decision-making concerning stock trades. Don't fix something that isn't broken!!!

Carol Mitchell — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Carol Mitchell Affiliation: Jun. 23, 2026 Quarterly reports keep corporations honest. If we need to change the timing of reporting, it would be best to increase the frequency to monthly, rather than reduce it to semiannually.
Please keep corporations accountable to investors by maintaining at least quarterly reporting. Ordinary Americans need this transparency to save for retirement.
Thank you.

Carol E Mitchell

Carol Navin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carol Navin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an investor I need and should be able to receive quarterly reports! Don't hoodwink we investors, no matter our investments. Keep us INFORMED!!!!!!!

Carol Nepton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Nepton Affiliation: Jun. 23, 2026 Keep the reporting Quarterly! Ridiculous plan to cut existing schedule.

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carol oris — Jun 23, 2026
Subject: S7-2026-15 Comment From: carol oris Affiliation: Jun. 23, 2026 Absolutely not.
This will effect my investments.
Another change to benefit CEOs?
Rrmember Enron?
The working class depends on the SEC to protect us.
Do your job!

C.L.O.
Michigan

Every day is a gift. Don't take life for granted.

Carol Oyerly — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Oyerly Affiliation: Jun. 23, 2026 If the companies are allowed to file every 6 months it’s easy for them to hide financial missteps. It cover up trades in advance of them going public etc. this should not be allowed. Financial transparency is important and should not fall into the dark where it can destroy confidence in the stock market. The market already has problems.

Carol Papworth — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Carol Papworth Affiliation: Jun. 23, 2026 That company went 'PUBLIC' and it's major players made a lot of money. I'm sure they worked hard & deserved it. Now, a lot of other people have invested money as well and they deserve as much transparency as possible. Cutting back reports only benefits the few and is less fair for the many. KEEP QUARTERLY REPORTS!! We don't need more hidden in this country.
Carol Papworth
Mukilteo, WA 98275

Carol Patterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Patterson Affiliation: Jun. 23, 2026 Stop this ridiculous proposal! CEO’s need to be more accountable! NOT less!!!!

Sent from my iPhone

Carol Sabin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Sabin Affiliation: Jun. 23, 2026 Please, the average small investor is already at a disadvantage, don’t make it harder on us. Especially with social security in danger. It’s foolish and shortsighted. I for one as a soon to be senior, who’s already concerned about the ability to collect my social security I’ve been paying for over 45 years has already considered moving my investments to cash equivalents. So long Wall Street, good luck to you if you can’t handle the scrutiny of on your investors.

Sent from my iPad

Carol Snare — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Snare Affiliation: Jun. 23, 2026 It is important for invrestors to receive timely information from the companies they invest in. Every 6 months is not

often enough. In today's world economy, there are so many changes that a minimum of 3 months is required to keep pace. Carol Snare, Self Employeed.

Carol Sulack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Sulack Affiliation: Jun. 23, 2026 Quarterly reporting is essential, so that all investors have an equal opportunity to make changes in their portfolios when needed.

Carol Sulack
csulack@gmail.com

Carol Tarcza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Tarcza Affiliation: Jun. 23, 2026 Please keep quarterly reporting. I rely on quarterly reporting to make decisions regarding my investments. The cost savings to companies isn't worth the cost to me.

Carol Tarcza
Formatting Specialist

Carol Trainor — Jun 23, 2026
Subject: S7-2026-15 From: Carol Trainor Affiliation: Jun. 23, 2026 Keep reporting. Keeps them honest

Sent from my iPhone

Carol Vanderbeek — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carol Vanderbeek Affiliation: Jun. 23, 2026 Keep the reporting quarterly. History has shown us we need that to keep these companies honest and accountable.

Sent from my iPhone

Carol Warfle Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carol Warfle This information is necessary to make decisions in a timely manner.

Carol Wells — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carol Wells Affiliation: Jun. 23, 2026 Do not change, from a quarterly, to a six months reporting.

Carol Williams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carol Williams Affiliation: Jun. 23, 2026 Most Americans feel the wealthy people in this country aren't held accountable for many different things. I think they want strict rules as a measure of accountability and a show of integrity. No matter your station in life not everyone will be honest and above reproach. Increase reporting as a manner of accountability, and show of integrity is necessary.

CAROL WIRTH — Jun 23, 2026
Subject: S7-2026-15 Comment From: CAROL WIRTH Affiliation: Jun. 23, 2026 Keep things above board. Keep them honest. 6 months is too long to be able to hide things

Yahoo Mail: Search, Organize, Conquer

Carol Wolfenbarger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carol Wolfenbarger Decreasing the number of required reporting cycles annually is not in the best interest of investors and would allow for companies to conceal significant occurrences to those investors, who are in fact owners. Reducing communication to owners, should a company, from a regulatory perspective, not be required to do so, weakens the connection to those investing, and essentially, owning a portion of a company. Being less informed as an investor would be a significant driver in my selection of investing. I do not support the reduction of required reporting from 4 times annually to 2 times annually as I believe this is prohibitive to protecting investors. Thank you.

Carolann Castellano — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carolann Castellano Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports. Accountability and transparency are very important.
Thank you.

CarolAnn McElroy — Jun 23, 2026
Subject: S7-2026-15 Comments From: CarolAnn McElroy Affiliation: Jun. 23, 2026 Why y'all keep letting these people Play with our hard earned Money. Who's calling the Score

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Carolanne Stalteri — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Carolanne Stalteri Affiliation: Jun. 23, 2026 There’s enough corruption out there already. Give them a foot they take a mile. I say no to less visibility.

Carolanne

Carole Ayala — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carole Ayala Affiliation: Jun. 23, 2026 More reporting is necessary, not less

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Carole Chacon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carole Chacon Affiliation: Jun. 23, 2026 My name is Carole Chacon, retired healthcare worker (cdchacon@yahoo.com)

The financial system has historically favored the wealthy who are grabbing more control for itself under this federal administration that supports it and benefits from it individually. Yet without funding from the working class by our labor at low wages, purchasing power at ever increasing inflated pricing and subsidizing by worker–not corporate–taxes, you dare rob us of timely information regarding our hard-earned life savings. I hereby adamantly reject your continued assaults on the hard-working backbone of this country and demand withdrawing this proposal to reduce quarterly investment reporting to biannual reporting.

Sent from my iPhone

Carole Gehrig — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carole Gehrig Affiliation: Jun. 23, 2026 Quarterly reporting must be kept. Don’t let business be hidden from citizens. This keeps us informed! Say NO to expanding reporting time!

Sent from my iPhone

Carole Hiatt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carole Hiatt Affiliation: Jun. 23, 2026 Keep it transparent. I want my report quarterly. It is my money, and I want to know!

Sent from my iPhone

Carole Kauffman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carole Kauffman Affiliation: Jun. 23, 2026 Keep this form of checks and balances in place

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Carole Maloney — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carole Maloney Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
I am urging you to keep the quarterly report requirements in place! It is paramount that we know what is going on with our personal investments and finances, quarterly checks are vital knowledge. Please keep the well being of your voting constituents in mind!
thank you,
Carole Maloney
Cincinnati,Ohio

Carole Parr — Jun 23, 2026
Subject: S7-2026-15 From: Carole Parr Affiliation: Jun. 23, 2026 This rule was instituted for a reason, and it seems to be working. Why would you change what is working? Keep the quarterly reporting, it helps keep people honest. Carole Parr, retired medical billing account manager.

Thank you,

Carole Parr
Jerome, ID

Carolina Herrera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolina Herrera Affiliation: Jun. 23, 2026 Carolina Herrera Human Resource Manager- during the times we are in now, we need to keep the quarterly reporting. This helps regular people who invest in these companies, that they show transparency.

Corporations will always look out for themselves. People need to know the truth.

Thank you!

Carolina Herrera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolina Herrera Affiliation: Jun. 23, 2026 Carolina Herrera Human Resource Manager- during the times we are in now, we need to keep the quarterly reporting, this helps regular people who invest and rely on stocks for their portfolio for retirement complete transparency.

Thank you!

Caroline B. — Jun 23, 2026
Subject: S7-2026- Quarterly reporting must continue From: Caroline B. Affiliation: Jun. 23, 2026 To the SEC -
Quarterly reporting needs to continue. Stop making it easier for companies to commit fraud and other crimes - that's the opposite of what the SEC is supposed to be doing.
The

core purpose of the SEC is to prevent corporate fraud, ensure market transparency, and protect everyday investors from deceptive practices. The U.S. Congress created the Securities and Exchange Commission (SEC) in 1934 to restore public trust in the financial
markets following the devastating stock market crash of 1929. Stopping quarterly reporting would undermine that.

Caroline Bielskis

Caroline Blair — Jun 23, 2026
Subject: S7-2026-15 From: Caroline Blair Affiliation: Jun. 23, 2026 Imbolding the cheating class!!! Trashing the trust of the middle class . All power players that agree with this SEC move should be in prison.

Caroline Sherouse — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caroline Sherouse Affiliation: Jun. 23, 2026 I have committed 50percent of my income for 3 years……. I need to know each quarter what is happening to my money. You owe me that much!

Caroline Sherouse
Sent from my iPhone

Caroline Spilker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Spilker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Maintain quarterly reporting. Only organizations with things to hide want limited reporting requirements.

Caroline Thelen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Caroline Thelen Affiliation: Jun. 23, 2026 There's no harm in keeping it quarterly but much risk when you allow less .

Carolyn Bankston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolyn Bankston Affiliation: Jun. 23, 2026 Carolyn Bankston: Investor.
I am an investor in the stock market. The companies I invest in have the fiduciary responsibility to always be transparent. I want these companies to be transparent on a quarterly basis, as they always have. Thank you.

Sent from my iPhone

Carolyn Bindenagel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Bindenagel Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

Carolyn Bindenagel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Bindenagel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need transparency. Do quarterly!!!

Carolyn Danley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Danley Affiliation: Jun. 23, 2026 This doesn’t seem fair to individuals who invest in the stocks.

Sent from my iPhone

Carolyn FAUQUHER — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolyn FAUQUHER Affiliation: Jun. 23, 2026 My title does not matter! I've been retired for 11 years. What does the SEC want to hide and by whose bidding? Interesting...

Carolyn Francis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Francis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: this note is to reinforce the standard of quarterly reporting for all businesses and agencies. This is a minimal requirement and important for the safety of investors and consumers.

Carolyn Holston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Holston Affiliation: Jun. 23, 2026 Anything less leads us into suspected fraud. Quite a number of public officials are facing such charges. Please don't join them. Carolyn Holston, lifelong Spartanburg resident

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Carolyn Holston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Holston Affiliation: Jun. 23, 2026 Many Public Institutions face suspicion now because of Republicans. Don't join them. Carolyn Holston, lifetime resident of Spartanburg

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Carolyn Holston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Holston Affiliation: Jun. 23, 2026 This is the 3rd time I have attempted to post. The loss of quarterly reporting lends itself to suspicion of its activities. Carolyn Holston, retired from District 7.

Carolyn Mulkerrin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolyn Mulkerrin Affiliation: Jun. 23, 2026 Dear SEC, we need to keep corporate reporting of results quarterly. This will keep them accountable to their shareholders. Corporations are already geared to do this with staffing and with AI will help improve the process. I am an investor and this matters to me. Sincerely, Carolyn Mulkerrin, Retired, former IT Financial consultant

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carolyn palmer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: carolyn palmer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not want a 6 month blackout for investmrnts.

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carolyn panning — Jun 23, 2026
Subject: S7-2026-15 Comments From: carolyn panning Affiliation: Jun. 23, 2026 Please keep the quarterly reporting rule in place. Much of my retirement is riding on how these companies perform. It is valuable information to understand the fluctuations of the stock price. I always listen to the quarterly calls.

Sent from my iPhone

Carolyn Patterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Carolyn Patterson Affiliation: Jun. 23, 2026 Carolyn Parterson Researcher at Merck for 21 years, and Boehringer Ingelheim for 9 more years:
DO not approve this change from 3 to 6 month reporting cycles. PLEASE! It goes against every effort at clarity, transparency and
honesty that currently help keep us from bad actors hiding behind temporal financial shields in public companies.

Carolyn Patterson
Sent from my iPhone
443 857 8499

Carolyn Rames — Jun 23, 2026

Subject: S7-2026-15 Comment From: Carolyn Rames Affiliation: Jun. 23, 2026 As an Ohio voter and teacher, Carol A Rames, requests that the reporting remain quarterly. I'm applauded at the financial greed of corporations.

Carolyn Redmon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carolyn Redmon "Transparency is the name of the game." We as investors have a right to transparency in operation of the companies that we invest in. Some 20 years ago we successfully lobbied for this transparency, and now the 5 member (2 vacant seats) 3 members want to disregard the transparency that quarterly reports provide individual investors such as myself. Many individual investors are ever increasing on and in the stock market over the past 20 years ago and are meaningful increasing their retirement portfolios because of information provided in quarterly reports. If this information was diminished to two reports annually - there will be lots of good credible information that will be left out and greater chances of corporate fraud to take place. The three-member board needs to recognize the need for transparency especially due to AI ever emerging in our stock market and its choices. Leave the transparency and the quarterly reports in tact so as to provide much needed information to investors and future investors.

Carolyn Renge — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carolyn Renge Please continue the quarterly reports from Publicly owned companies. Cutting them to 2 a year doesn't help me decide whether to keep the stocks I own or sell them. I want justification for my actions and the companies I purchase should maintain an open and transparent report of their actions to us. If I see an issue, I want to be able to make an informed judgement right then and not wait after my $$ has already disappeared.

Carolyn Rome — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carolyn Rome Affiliation: Jun. 23, 2026 Keep it as it is

Codify it under this administration so that it does have to be approved every few years

Sent from my iPhone

Carolyn Warden — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Warden Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
quarterly financials are already a compromise over requiring the GAAP standard: monthly
are you willing use your own assets at risk to open this door to white collar fraud? That's your choice

you are PAID PROFESSIONALS to keep the US atick markets processes and reputation as the safest in the WORLD
THE SEC's role is to assure investors: human and corporate: have factual information to make their own decisions GAAP. Generally Accepted Accounting Information. Stale financial information fails every test of accurate!
you studied history and Econ. This proposal sets up the perfect circumstances for frequent depressions such as our country experienced in the 1800's right up to October 29, 1929

the US only became a world power after the depression was healed by many tools, all requiring frequent, accurate financials
only a small company can make a course correction in the Panama Canal or the St Lawrence Seaway BIG as all publically traded corporations are, need to ride out their mistakes the slowly turn around in deeper water That takes TIME
Time = Money
Timely = TRUST
You want your name tied to destroying trust and destabilizing the USA forever You will eventually die History and your descendants will never forget

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Carolyn Wlasiuk — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Wlasiuk Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue quarterly reporting. Protect our retirement funds.

Carolyn Wolski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Carolyn Wolski More information is always better. Changing public-company reporting from four times per year to two times per year will likely result in less transparency, more volatility and a less robust market. Please don't make the change that is being contemplated.

Carolynne Williams-Murphy — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Carolynne Williams-Murphy Affiliation: Jun. 23, 2026 My name is Carolynne and I'm newly retired, but still have some time before my investments will be required. As a retail investor, I rely heavily on quarterly reports to make decisions about my retirement funds. Changing from quarterly reports will create an unfair advantage for corporate insiders and impact my investments negatively. Any savings to companies aren't worth the cost to me and other investors on my level. Continue quarterly reporting.

Sent from my iPhone

Carrie Andolina — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carrie Andolina Affiliation: Jun. 23, 2026 We need frequent and transparent reporting, quarterly at a minimum frequency. Too much can be hidden if reporting is allowed at longer intervals.
Carrie A Andolina, LTC, USAR Retired

Sent from my iPhone

Carrie Breckenridge — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Carrie Breckenridge Affiliation: Jun. 23, 2026 Carrie Breckenridge

Capability Lead, Solution Consultanting
Mckinney, Tx

Keeping Quarterly reporting allows businesses to course correct faster, keeps the investors and share holders informed, keeps businesses honest. Additionally, older Americans have planned their entire life savings around the current rules. Changing this could potentially wipe out 1/2-1/3 of retirement savingins rendering actual retirement near impossible.

Thank you,
Carrie

Carrie I Bly — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carrie I Bly Affiliation: Jun. 23, 2026 I am so very tired of those with $$ making all the decisions in their favor.
We don't need you to dole out more restrictive control… Why is the Government allowing this.??? Quarterly reports allow for transparency and it should be a financial requirement that can't be changed. EVER

Sent from my iPhone

Carrie Kordys — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Carrie Kordys Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose the change to 6 month reporting from quarterly reporting. Please keep quarterly reporting as the requirement. 6 month reporting is just a plain stupid idea that will only further enable bad actors and severely limits if not removes the SEC's and the public's ability to hold any bad actors accountable.

Carsandra Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Carsandra Jones Affiliation: Jun. 23, 2026 THE ONLY THING TO HELP ME IS TO TAKE MY FUNDS OUT. MAKE OUR MOVE SEC AND I'LL MAKE MINE.

Cary Latham — Jun 23, 2026
Subject: S7-2026-15 From: Cary Latham Affiliation: Jun. 23, 2026 Please keep AT LEAST quarterly signing. Realistically, CEO's should have to sign documents EVERY MONTH!

Get Outlook for Android

Caryl Antalis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Caryl Antalis Affiliation: Jun. 23, 2026 As a long time stock investor, I count on accurate up-to-date information on a company to guide my investing decisions. Quarterly reports give investors the best insights and keep companies more honest. I oppose this change.
Caryl Antalis, retired

Caryn Cangro — Jun 23, 2026
Subject: S7-2026-15 Comments From: Caryn Cangro Affiliation: Jun. 23, 2026 Keep it Quarterly. Keep it open. Keep it honest. Keep it transparent. Prevent fraud. Prevent insider trading.
~ Caryn C.
County office worker.

Caryn C

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caryn fox — Jun 23, 2026
Subject: S7-2026-15 Comments From: caryn fox Affiliation: Jun. 23, 2026 Keep corporations' feet to the fire. We need to know how they are doing on a quarterly basis. This matters to me as a stockholder and as a citizen. What benefit is there to the shareholders in allowing no reporting for 6 months?
Please focus on retaining transparency of these mega corporations for the sake of the country.
Thank you,
Caryn Fox

Caryn Unsicker — Jun 23, 2026
Subject: S7-2026-15 From: Caryn Unsicker Affiliation: Jun. 23, 2026 The CEO'S should continue to sign quarterly!

Yahoo Mail: Search, Organize, Conquer

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cash422003 — Jun 23, 2026
Subject: S7-2026-15 Comments From: cash422003 Affiliation: Jun. 23, 2026 I worked for IRS. .quarterly makes more since...it keeps the seasonals and permanent folks working and keeps the employer honest

Sent from my Galaxy

Casonya Mitchell — Jun 23, 2026
Subject: S7-2026-15 From: Casonya Mitchell Affiliation: Jun. 23, 2026 Sherrell Mitchell
Retired
South America
I recommend quarterly submissions because "WE THE PEOPLE" have to submit info on a regular bases when needed especially the poor that these people are trying to rob from by taking our needed medical insurance, some are on social security and elderly and even they have to submit quarterly reports and let's not talk about EBT they ask for all of your information to sometime receive $6 worth of food assistance as an elderly single person so yeah why should they with all of this wealth that they have gained keep accumulating and hiding behind their wealth while demanding more from those that are the working poor or middle class or even retired this system is not right and they are trying to set everything up to benefit only them even more while others go without even children and the elderly so yeah they need to do more than report quarterly they need to pay more taxes and stop trying to oppress those with less. PERIOD!
BE MORE RESPONSIBLE WITH WHAT YOU'VE GAINED!
THEY WANT MORE MONEY WELL THE MONEY SAYS "IN GOD WE TRUST"
BE AN EXAMPLE FOR SOMEONE ELSE!
DO WHAT HE SAID DO..."TAKE CARE OF THE WISOWS, FEED THE HUNGRY, HELP THE POOR AND STOP BEING SELF- CENTERED AND FULL OF GREED LOOKING OUT FOR ONLY YOURSELVES AND THAT MY FRIEND IS THE GOSPEL...
THE DOLLAR HAS "IN GOD WE TRUST" SO THE NEXT QUESTION WOULD BE " CAN HE TRUST YOU?"

WEALTH HAS A PURPOSE AND IT DOES NOT SERVE ITSELF IF IT DID IT WOULD SOON SIT AND DECAY..

SOMETHING TO THINK ABOUT...

Cassandra Atkinson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cassandra Atkinson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change reporting timeline from quarterly reporting. American people have the right to an open and accountable trading system.

Cassandra Love — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cassandra Love Affiliation: Jun. 23, 2026 Jon Terry Love and

Cassandra Love, Retired. We have worked hard for our retirement. We the people require and expect honesty in business dealings. Shame on you.

Cassia Brill — Jun 23, 2026
Subject: S7-2026-15 From: Cassia Brill Affiliation: Jun. 23, 2026 Quarterly reporting is necessary. The US already has one of the highest wealth disparities in the world. If nothing else, we need more scrutiny.

Cassian P. O'Rourke Retired USG IC EMPLYEE FOR over 50 years — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cassian P. O'Rourke This is stupid. If anything, the quarterly reporting should be tightened to ensure that the reporting organizations include all of their political contributions etc.

Cassie — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cassie This is a terrible idea. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Cassie Nozil — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cassie Nozil Affiliation: Jun. 23, 2026 I find it disappointing that the SEC is blatantly trying to give fraud, dishonesty, and theft time to grow and fester in darkness for six months at a time. This commission was created to protect investors, yet it seems to be turning its back on its own mission. I'm invested in the stock market and I deserve to know what I'm investing in. Disgusting. Cassie Nozil, Director of Design Technology

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Cat Carrel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cat Carrel Affiliation: Jun. 23, 2026 Companies must maintain quarterly reporting for transparency for investors, both private and institutional. My name is Catherine Carrel, and I am a retired person who would like to see my investments remain intact.

Catey Arnold Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catey Arnold At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely

creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it.

Catherine A Kenworthy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catherine A Kenworthy As an investor, I should be able to get information quarterly.

Catherine Allen — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Catherine Allen Affiliation: Jun. 23, 2026 C. Allen/RI/ I do not want to lose my hard earned savings at 81!!

You only regret the things you do not do.

Catherine Bell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Bell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Letting public companies go dark would be good for insiders who have access — and bad for everyday investors.
What's at stake: My portfolio, savings, and retirement future How a six-month blackout allows fraud to fester and causes volatile stock prices Why transparency matters in a fair stock market EC blindfolding everyday investors

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Catherine Bryant — Jun 23, 2026
Subject: S7-2026-15 Comment From: Catherine Bryant Affiliation: Jun. 23, 2026 I know there’s a lot of political pressure on you to make it easier on the big guys. The millions of us who are also investors rely on the information in the quarterly reports. Don’t succumb to the pressure

Sent from my iPhone

Catherine Burks — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Burks Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need, as a consumer, more information, not less. When it comes to the SEC, why do you want us to know and understand less what's going on? It isn't for our benefit. Leave things alone!

Catherine Cambron shareholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catherine Cambron More transparency is called for in corporate reporting, not less! There are better ways for government to save money if that's actually the goal.

Catherine Cape — Jun 23, 2026
Subject: S7-2026-15 Comment From: Catherine Cape Affiliation: Jun. 23, 2026 I'm concerned about reducing the frequency of required reporting. Please do NOT reduce the current frequency of required financial reporting.

Current requirements are important to protecting all investors and stakeholders - especially the small shareholders.

Thank you.
Catherine Cape
San Marcos, TX

Sent from my iPhone

Catherine Cargill — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Catherine Cargill Affiliation: Jun. 23, 2026 Catherine Cargill retired in Lancaster, Pennsylvania, where I depend on my stock market earnings to live. Don't do this.

Catherine Cargill

Catherine Carver — Jun 23, 2026
Subject: S7-2026-15 Comments From: Catherine Carver Affiliation: Jun. 23, 2026 Let people stay aware of the financial status of companies.

Catherine Carver
703-655-5069 (C)

Catherine Chubb — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Catherine Chubb Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING !

Catherine Chubb
sent from my iPhone

Catherine Davenport — Jun 23, 2026
Subject: S7-2026-15 Comment From: Catherine Davenport Affiliation: Jun. 23, 2026 Enough already! Companies currently enjoy far more leeway than us “commoners”. They deserve far more scrutiny than time to manipulate their books!

Sent from my iPhone

Catherine Domingos — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Domingos Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the little people in mind when making decisions. Not everyone is a billionaire!

Catherine Edman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Catherine Edman Affiliation: Jun. 23, 2026 Stop being so greedy

Sent from my iPhone

Catherine Fleischman the motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catherine Fleischman The proposed semiannual reporting rule is a bad idea for investors. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Catherine Hamlin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catherine Hamlin This is in regards to the proposed changes to financial reporting requirements for public companies. While I am in favor of reducing costs for small businesses, I don't agree with this change for all companies. I am nearing retirement and need to monitor my investments carefully. Full transparency is needed to keep everyone honest and investors informed. Please do not change the rules to benefit corporations over investors.

Catherine Hoecke — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Hoecke Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to maintain quarterly transparency. The public who invests in companies are owed this.

Do not change this.

From concerned investor

Catherine LeFleur — Jun 23, 2026
Subject: S7-2026-15 From: Catherine LeFleur Affiliation: Jun. 23, 2026 I am Catherine LeFleur, a former business owner now retired. I have family members who lost everything to the unbridled fraud of CEOs. I am still active in my community and do not want to see greed take over again. We've all seen the devastation of untethered greed when CEOs didn't have to report to the SEC. Now is not the time to loosen the only thing holding them back from returning to their theft and fraud. Do not reduce quarterly reporting.

Catherine Michaelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Catherine Michaelson Affiliation: Jun. 23, 2026 Keep quarterly. Easier to know what is going on. More timely. Catherine Michaelson retired

Sent from my iPhone

Catherine Renée Investor, part of Mötley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Catherine Renée Please do not discontinue quarterly reporting for companies on the stock, markets, etc. I am firmly opposed to this as it decreases transparency and can contribute to the problems of misrepresentation of assets, etc. This is not helpful to all the individuals who are investing in these companies.

Catherine Rosenfeld — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Rosenfeld Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change to reporting every 6 months for corporations. Retail investors are entitled to timely reports. A lot can happen in a 6 month period and the quarterly reports provide more transparency

and accountability for investors. Most of us will be relying on our own investments and savings in retirement. I'm concerned that without quarterly earnings reports, the risk of undetected fraud will be higher. Keep the current safeguards in place.

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catherine toth — Jun 23, 2026
Subject: S7-2026-15 Comments From: catherine toth Affiliation: Jun. 23, 2026 This is obviously part of the plan to obscure critical insider knowledge from the public so that the insiders can steal more from us. The markets need individual investors despite the fact that the current corrupt government does not think we matter. Kill this rule or you won't have a market.

Catherine Toth

Sent from my iPhone

Catherine Van slyke — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Van slyke Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep our investments safe and regulated. Don't play games here

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cathie byrd — Jun 23, 2026
Subject: S7-2026-15 Comments From: cathie byrd Affiliation: Jun. 23, 2026 C. L. Byrd retired
We learned a lesson years ago. That lesson is still useful. Corporations still need to be kept in line. Keep requiring quarterly reports. It's the way to help ensure compliance with the law.

Cathie Mayr — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Cathie Mayr Affiliation: Jun. 23, 2026 Quarterly reporting must stand as it is. Do NOT even consider relinquishing this hard earned investor safety check!

Cathleen Coburn — Jun 23, 2026
Subject: S7-2026-15 From: Cathleen Coburn Affiliation: Jun. 23, 2026 Too many CEO's have shown time and time again they will and are abusing the public trust and do not warrant less public oversight; in fact, we, the public, require more, not less, oversight, because CEO's are already insiders and have all the advantage. I do not support this bill whatsoever.

Get Outlook for Android

Cathleen McCoy — Jun 23, 2026

Subject: File No. S7-2026-15 From: Cathleen McCoy The proposal to reduce corporate reporting to twice a year instead of quarterly is a big step backward. As an investor, I own a piece of the company. I want more transparency, not less. I do not support this proposal in any way.

Cathryn Chudy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cathryn Chudy Affiliation: Jun. 23, 2026 I am appalled to think this change will cut accountability - I am a retired therapist on Social Security and object strongly to making it easier for corporations to hide their dealings from the SEC snd therefore we the people. Please retain quarterly reporting.

Cathy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cathy Affiliation: Jun. 23, 2026 Seriously??!!! I have to report goal monitoring data monthly on over 100 goals, by… myself!!! You have a whole corporation to help you out. Quarterly is the least you can do. If you have nothing to hide then it shouldn't be a problem.

Sent from my iPhone

Cathy Benson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cathy Benson Affiliation: Jun. 23, 2026 No more Enrons. Keep it Quarterly. Our national debt should be enough of a reason to keep check on CEOs since so many got the huge tax break
Cathy Benson
Entrepreneur

Sent from my iPhone

Cathy Brothers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Brothers Affiliation: Jun. 23, 2026 To the Securities and Exchange commission: Quarterly reporting isn't just paperwork—it's one of the key protections that helps level the playing field between everyday investors and powerful insiders.
As a small investor, I strongly oppose any proposal that would reduce or eliminate quarterly reporting requirements. Regular financial disclosures are one of the few tools individual investors have to evaluate company performance and hold management accountable. Reducing transparency would create more opportunities for fraud, manipulation, and bad actors to hide problems for longer periods of time, while institutional investors often have access to information and resources that ordinary investors do not. Public markets function best when all investors have timely access to accurate information. Weakening reporting requirements would erode trust, increase risk, and unfairly disadvantage the millions of Americans who rely on transparent markets to protect their savings and retirement investments. This is a dangerous path. Thank you, Cathy Brothers

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Cathy Cech — Jun 23, 2026
Subject: S7 - 2026 -15 comment From: Cathy Cech Affiliation: Jun. 23, 2026 In the long run this will

only end up causing more market volatility and chaos, which only serves the most wealthy. Yet again the American people are going to suffer more so the rich can get richer. Don't change something that's working for the vast majority.

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cathy classen — Jun 23, 2026
Subject: S7-2026-15 Comments From: cathy classen Affiliation: Jun. 23, 2026 This would become another "take the money & run" scheme ! Do the right thing & leave this as it is !

Cathy Gage — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cathy Gage Affiliation: Jun. 23, 2026 Sometimes we humans need rules and regulations to keep us on the straight and narrow. There is no good reason to change this. Regulations aren’t always perfect, but hopefully they’re made with the input of intelligent people who can think about all of the ramifications.

Sent from my iPhone

Cathy Hickis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cathy Hickis Affiliation: Jun. 23, 2026 We have enough corruption, do not allow further corruption. Checks and balances are always needed or we will lose everything.

Sent from Gmail Mobile

Cathy Infantado — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cathy Infantado Affiliation: Jun. 23, 2026 You are supposed to protect us from them committing fraud. Do your job. You do not work for them you work for us.

Kindest Regards,

Catherine T. Infantado

Cathy Irwin — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Cathy Irwin Affiliation: Jun. 23, 2026 IT'S GOTTA STAY QUARTERLY!

Cathy Platt Irwin
cepirwin@verizon.net
(302) 562-3477

Cathy Nuxoll-brown — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Cathy Nuxoll-brown Affiliation: Jun. 23, 2026 Subject: Concerns Regarding Potential Changes to Investments Dear Sir/Madam, I would like to express my apprehension regarding the proposed modifications to my investments. While I do not possess substantial wealth, I have made small yet secure investments that I rely on for my retirement. The suggested alterations seem to indicate a scenario where I would incur higher costs and receive lower returns. I am puzzled as to why we are considering moving in this direction. Thank you for your attention to this matter. Sincerely, Cathy Brown Retired Educator Boise, Idaho

Yahoo Mail: Search, Organize, Conquer

Cathy Olson — Jun 23, 2026
Subject: S7-2026-15 From: Cathy Olson Affiliation: Jun. 23, 2026 Quarterly reporting by CEOs is essential to protect American investors. Please do not allow this program to be minimized. It would be irresponsible for the SEC to take the action. Cathy Olson retired in
Maryland

Sent from my iPhone

Cathy Peceny — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cathy Peceny Affiliation: Jun. 23, 2026 Please keep quarterly reporting. It is one of the ways we can keep an eye on our investment. Also, it is your job to protect the investor. In other words, DO YOUR JOB!

Yahoo Mail: Search, Organize, Conquer

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cathy S — Jun 23, 2026
Subject: S7-2026-15 Comments From: cathy S Affiliation: Jun. 23, 2026 The only reason to change the quarterly reporting is to cheat and scam the American people.
Having these reports has worked for decades - keep it in place as it is. Do not cater to extremists !!!!

Cathy Shifflett — Jun 23, 2026

Subject: S7-2026-15 Comment From: Cathy Shifflett Affiliation: Jun. 23, 2026 That is some crooked BS.
KEEP IT QUATERLY!!

Cathy Stegman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cathy Stegman Affiliation: Jun. 23, 2026 I'm a retiree-the investments I've made in the stock market are my livelihood. I expect you to protect my investments and transparency counts. Cathy Stegman

Sent from my iPhone

Cathy Winkler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cathy Winkler Affiliation: Jun. 23, 2026 Cathy Winkler
Retired
I rely on our quarterlies to carefully monitor how our investments are doing. I do not want to see this information being pushed out so far!

Sent from my iPad

Cathy Wray — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cathy Wray Please continue reporting each quarter.

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cathy yonaitis — Jun 23, 2026
Subject: S7-2026-15 From: cathy yonaitis Affiliation: Jun. 23, 2026 Cathy Yonaitis
Self employed small business owner
Greensboro NC 27455

I do not agree with the current proposal to cut accountability with CEOs. I'm curious as to why you would think this is a good idea except to protect the ultra wealthy. I think accountability is expected across the board in all industries, from whether or not a janitor does a complete/good job to middle management, and all the way up to the top. No one should be immune to being accountable. Please keep the current checks in place. Thank you.

Sent from my iPhone

CB Pats Fan — Jun 23, 2026
Subject: S7-2026-15 Comment From: CB Pats Fan Affiliation: Jun. 23, 2026 KEEP it quarterly!!!!

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ccpotvin — Jun 23, 2026
Subject: S7-2026-15 Comments From: ccpotvin Affiliation: Jun. 23, 2026 Keep the quarterly reports!

Sent from my Galaxy

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cdavid cottrill — Jun 23, 2026
Subject: File No. S7-2026-15 From: cdavid cottrill I stand in opposition to the rule change that would drop the quarterly investor reports. As a person approaching retirement and a Motley Fool investor, I want to know what is happening with copaniesMORE often, not less. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? So let's keep the rule and not be a fool. Deal?

Cecelia Mcbride — Jun 23, 2026
Subject: Keep corporations accountable From: Cecelia Mcbride Affiliation: Jun. 23, 2026 We need to hold corporations accountable and honest!

Cecelia J McBride
110 Liberty Ct
Michigan City, IN 46360

Sent from AOL on Android

Cecelia Noll — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cecelia Noll Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This would be a very negative irresponsible decision. Accountability should be in every business owner, board of directors without oversight but that is a responsibility we know will not be followed. it is shameful it has become an issue that the SEC must address but a necessary intervention nonetheless.

Cecilia Freeman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cecilia Freeman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I have always believed that transpency is the most important element of a fair stock market. Many individuals, myself included, have the money saved throughout my working career (50 years)

invested in the markets. Many inidividuals like myself live off of a combination so social security and retirement savings. We cannot afford to have another Enron situation where we could lose the lion's share of our retirement portfolio.
I beg you to fight to continue quarterly reportings to lessen and not not increase the volatility of the stock prices.

Cecilia Freeman

CEDRIC MURRAY — Jun 23, 2026
Subject: File No. S7-2026-15 From: CEDRIC MURRAY WHY WOULD YOU LIMIT TRANSPARENCY AND REPORTING INTERVALS IN A WORLD THAT CHANGES BY THE HOUR? YOU COULD ARGUE REASONABLY THAT THEY SHOULD REPORT MORE OFTEN NOW THAN WHEN THE CURRENT REPORTING RULES BEGAN. WILL YOUR OWN INVESTMENTS BENEFIT FROM ALLOWING CORPORATIONS TO "FOG THE GLASS" OF PERFORMANCE VISIBILITY IN TODAY'S WORLD?

Ceil Shorr — Jun 23, 2026
Subject: S7-2026-15 From: Ceil Shorr Affiliation: Jun. 23, 2026 Keep the reporting as is. Accountability is important to prevent fraud. We have too much to lose with lax rules. There is too much greed in our country.
Cecilia Shorr, Horseshoe Bend AR

Sent from my iPhone

Celeste Collins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Celeste Collins Affiliation: Jun. 23, 2026 To leaders at the SEC:

We NEED quarterly reporting! More and more consumers are bearing the weight of planning their income in retirement. In the age of information being available almost immediately it seems ridiculous that something so vital (comp a financial performance) would become LESS available. Do NOT change the reporting requirements. We are counting on SEC to protect our right to information we need!

Thank you,
Celeste Collins
Retiree in NC

Sent from my iPhone

Celeste d Flippen J.D. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Celeste d Flippen I am firmly opposed to reducing the number of reports per year that public companies are required to file with the SEC. Retailers investors like

myself rely on quarterly reports to give us relatively current information about company performance. Moreover, holding execs accountable by having them attest to the accuracy of the reports gives me comfort that a company is carefully overseeing my investment when I buy their stock.

Celeste Morin — Jun 23, 2026
Subject: S7-2026-15 From: Celeste Morin Affiliation: Jun. 23, 2026 I'm Celeste Morin, a retired psychotherapist living in Sun City Arizona. This is probably the WORST time in US history to change this. We have the least trustworthy administration in history. Vote NO to reducing quarterly submissions! I'm watching as well as many, many friends and family.

Celeste

Celia Miltz Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Celia Miltz Please DO NOT allow companies being traded on any stock exchange to change their reporting dates from 4x a year to 2x a year. This will keep investors in the dark for too long about the companies they have invested in. It places an unfair burden on the investor to remain educated and informed about the companies' practices, expenses, and profits. Thank you.

Centralfan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Centralfan Affiliation: Jun. 23, 2026 Please keep information on our investments coming quarterly. This is imperative for every day citizens to know where they stand financially. It is the least we deserve for our money. I am recently retired and now you want to start taking away benefits that I paid into all of my life. I started working at age 12! I have more than earned that money. Now you want to make it so we don’t even know how our other investments are doing. Quit kowtowing to the 1% and pay attention to the 99% you should be serving! Jean Vander Wert, retired

Sent from Proton Mail for iOS.

Century 3 Engineering — Jun 23, 2026
Subject: File No. S7-2026-15 From: Century 3 Engineering Keep reporting as is at 4 times per year... ...no one is saving enough money to mention....

Cetin ARDAL — Jun 23, 2026

Subject: File No. S7-2026-15 From: Cetin ARDAL Reducing the number of reporting will only reduce information and increase uncertainty between two reports.

Chad Carmody — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chad Carmody Quarterly reporting should be maintained to provide better transparency and less volatility in markets. Thank you!

Chad Dougherty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chad Dougherty A reduction in reporting periods will greatly increase market volatility and reduce business transparency to shareholders. The marginal cost savings from reduced reporting periods is far outweighed by the negatives of reduced transparency. The earnings report are there to protect consumers; please do not reduce that protection.

Chad Summerlin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chad Summerlin Releasing financials only twice a year is a mistake. Retail investors need more transparency, not less.

Chad Wiens — Jun 23, 2026
Subject: S7-2026-15 From: Chad Wiens Affiliation: Jun. 23, 2026 C. Wiens, RN - Allowing companies to report less frequently opens the door for "shady" and dishonest practices. More frequent reporting keeps companies more honest and transparent to the public and their investors!

Yahoo Mail: Search, Organize, Conquer

Chaim Melen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chaim Melen Quarterly reports are very much needed

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Chamundi Sabanathan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chamundi Sabanathan Passage of this proposal would be like doctors telling their patients with diabetes or heart disease that they should only check their blood sugar or blood pressure half as frequently as before. Or telling women to get mammograms half as frequently. Businesses, like medical issues, can change quickly, so they must continue to provide information that is as current as possible!

Chamundi Sabanathan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chamundi Sabanathan Please do not allow this proposal to pass. Investors need timely information in order to make wise decisions. Allowing businesses to

report only twice yearly would result in many decisions and actions being taken in greater secrecy--long before investors are made aware of what is happening to their investments. In many cases, these are the investments they are depending on to fund their retirement. In combination with the ongoing concerns about Social Security, this proposal would be disastrous for Americans.

Chanel Goushe Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chanel Goushe I am distraught at the thought of not being able to receive regular reports on the company in which I have invested my precious funds. You cannot manage what you do not measure - taking away the regular reports makes us less informed.

Chanson Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chanson Jones I think reporting 4 times a year should be kept in place. Receiving quarterly reports is valuable information.

Charleh 2993 — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charleh 2993 Affiliation: Jun. 23, 2026 Nowhere in this country let alone any other developed country of the civilized world should any company be allowed to disclose operating financials in any such way that could potentially misinform or uninform the public of their true financial performance. The consideration alone of such an idea is vile, grotesque, and absolutely contradictory of the solefunctions of the SEC.

Charlene — Jun 23, 2026
Subject: S7-2026-15 From: Charlene Affiliation: Jun. 23, 2026 We must keep quarterly reporting for the safety of the investors.

Sent from my iPad

Charlene Williams — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Charlene Williams Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
No to stopping quarterly reports. We want the quarterly reports to continue.

Charles Argon NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Argon Hello, I'm writing to express my opposition to the proposal to reduce the frequency of public report reports from publicly traded companies. Access to timely and complete public information is a cornerstone of the healthy functioning of public equity markets. As a private investor, I rely on them heavily to research stocks, and as a citizen, I believe it is important that we maintain the fairness of our capital markets by ensuring equitable access to a wide array of sources of information about companies.

Charles Ault None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Ault Reporting should remain quarterly.

Charles Baggs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Baggs Affiliation: Jun. 23, 2026 Changing from quarterly reporting to semi annual reporting only opens up more ability for corruption. The SEC should be looking at making reporting more frequently, not less frequently perhaps moving towards monthly reporting. There should be no less accountability for CEOs of corporations than there is for elementary education, teachers.

Charles Baggs, retired educator, and living on a fixed income

Sent from my iPhone

Charles Barnes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Barnes Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! Corporations, CEOs and unchecked greed are a huge problem in the US!
Public transparency is one of the few things that help balance the scale in this increasing corrupt and one sided environment that hands corporate giants free reign to take advantage of investors as well as middle class Americans.
I'm a retired Firefighter that must depend on investments for both my pension and my personal financial future. Without a legislative requirements to keep reporting frequent, regulated and accountable in today's landscape the likelihood of fraud and corruption becomes a certainty as the deck is stacked in favor of the wealthy at the expense of legitimate investors who will be kept in the dark.
Don't let the SEC role back required quarterly reporting or the accountability that is necessary to encourage truthful disclosures. We are facing unprecedented times of wealth redistribution we need as many tools as possible to keep any hope of stemming the flow of middle citizen's money to corporate elites.

Charles Black — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charles Black Affiliation: Jun. 23, 2026 Keep Quarterly Reports!

Charles A. Black

Charles Black — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Black I oppose any reduction of corporate reporting requirements by the SEC as that can cause more uncertainty in the company and the stock markets. It might also delay the discovery of corporate misconduct or inconsistencies. Transparency is key to investor confidence!

Charles Blewett, Individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Blewett, Individual As an investor, I do NOT want to see the companies I invest in report less than every quarter. Please do not allow this proposal to reduce the reporting periods to pass. Thank you Charley Blewett

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Charles Carter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Carter I am against reducing the number of times publicly owned companies report their business numbers. It is important as an investor to have access to financial and business news to properly adjust to the quickly changing environment any business can experience. Thank you. Charles Carter

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charles cayley — Jun 23, 2026
Subject: S7-2026-15 Comments From: charles cayley Affiliation: Jun. 23, 2026 KEEP IT QUARTLY!!!!?

Charles Cruce Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Cruce I would not like the proposal to reduce the number of times a company has to report to its shareholders as the information in the reports helps me with my investment decisions

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Charles Dickey The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Dickey The rule allowing companies to report 2 times a year rather than 4 is a bad idea and I urge you to reject it. In these times we need more information not less. Personally I would like them to report every month, but I am OK with once a quarter, no less.

Charles Dubois — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Dubois As a private investor, I depend on timely and current information to guide my activities. Also, companies are also the property of the stockholders, who need to know the activities of their boards

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Charles Fedel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charles Fedel Affiliation: Jun. 23, 2026 The purpose of the SEC is to prevent fraud and corporate skullduggery. This proposed change does the opposite. I am opposed to the change. The more accountability for corporate officers and directors, the stronger and more efficient our whole economy will be. The rule of law is what made the American economy great.

Charles Fedel, attorney.

Charles Fergy Firth — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Fergy Firth these proposed changes reduce transparency and create a hostile investing culture. Do NOT do this.

Charles Fingerman Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Fingerman Informed decisions come with consistent reporting. Quarterly reporting will keep people abreast of unforseen changed in a company.

Charles Frank — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Frank Keep the quarterly reports. As an investor, we deserve to know more about what we are investing in.

Charles Franklin Kivlin Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Franklin Kivlin This comment is regarding possible rules changes to allow companies to reduce the number of times per year they report results. Quarterly reports are important to the owners of publicly traded companies. As a shareholder I consider myself and other shareholders to be the owners of the companies we hold shares for. It should be up to the owners, not the boards of directors or the SEC to determine if a company should report more or less often. Please do not move in a direction that provides less information to those of us that have our dollars invested in publicly traded companies. The companies could not run if their work forces provided less information and it doesn't make sense to invest in companies that do not want to disclose quarterly results to the people that own it.

Charles G. Goodrich Retired and Invest for income — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles G. Goodrich I prefer more, not less information. Please don’t limit my ability to access reporting info.

Charles H Darby — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles H Darby I understand a rule has been proposed to allow less frequent reports to investors (twice yearly as proposed vs 4 times per year currently) on public companies financial operations. I think this is a bad idea in that less frequent reporting reduces transparency for shareholder owners to understand management's performance, making it less likely that misconduct would be identified in a timely manner and fundamentally impairing the SEC's mission to protect investors (including small investors). Maintaining quarterly reporting requirements would make clear that financial malfeasance would be identified sooner. Examples of public company malfeasance include Enron, Lehman Brothers, WorldCom, and others. Can you imagine any of these escaping public scrutiny for an additional 3 months, and the damage that would have ensued? I urge you to reject this and any other proposal to reduce transparency and so

ensure that the capital markets of the United States of America remain the most trusted the world has ever known. Thank you.

Charles H Nusbaum CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles H Nusbaum Just as management has to have concurrent financial information to know how the business is doing to make good decisions, as a stockholder, I need fresh information to know whether to invest, continue, add, or divest a company's stock. SEC's proposal is for six-months and year-end reporting only. Information that is six months old is horribly stale for good decision making. For some companies, infrequent reporting may not matter if the business has a very stable revenue and expense pattern. However, many companies' earnings are constantly evolving and varying. Without recent financial information, stock ownership decision making information will result in considerable guesswork. Guesswork will create unnecessary stock market volatility. Perhaps the FASB and the SEC can slim down the required three-month and nine-month disclosures required, as their requirements may make the reporting process more time-consuming and costly. Therefore, the SEC should continue to require quarterly reporting.

Charles Hawkins N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Hawkins Public companies have an inherent responsibility to provide timely, accurate, and decisive data to investors and appropriate government agencies. The frequency of this data is critical to the validity of three pillars of viability. The first is 'meaningful and accurate' historical performance data, period to period for both internal and external review. The second is 'validation' of management ability to maintain and grow the enterprise to the levels of expectation from investors, public domain and government oversight. The third is 'strategic planning' for the growth of the enterprise. In today's automated data collection spiral, decision and planning have moved from years to months, to weeks, days and hours. Strategic market shifts, geo-political impact, supply chain unreliability, and gloal financial market stability create a requirement of both immediate management action and strategic plan updates on a monthly, if not shorter, timeframe. As investors and stake holders, should a decision be adopted to allow only two fully defined reporting cycles of public to be mandated; reaction and recovery steps are too late. Semi-yearly reporting would provide greater reporting detail to address the plus/minus decisions and performance results. At the public reporting level, the data is too old, out of date, and there is little opportunity for results oriented intervention in cases of concern. A decison in favor of allowing only two reporting cycles would limit or erase investor protections and limit corrective actions by appropriate review processes. The leverage of investors becomes limited and places the performance judgements solely in the hands of enterprise management.

Charles Holman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Holman Affiliation: Jun. 23, 2026 Make it monthly for accountability and transparency.

Charles Howard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charles Howard Affiliation: Jun. 23, 2026 As an individual investor, I am concerned about dropping the quarterly earnings reporting requirement for the

following reasons:
• Quarterly reporting to shareholders is good discipline. It keeps the executive leadership more fully engaged and stockholders more fully informed.
• Quarterly reporting increases the probability of finding errors in financial data. Such errors can be more quickly corrected before they become bigger problems.
• Frankly, I do not see how this change would lower the time or the costs required to prepare the reports. The reporting resources required would be the same to produce the same level of detail in the content of earnings reports whether they are prepared on a quarterly or semiannual basis.
• I have a thirty-plus year career working for a couple of large, multinational corporations. I am quite confident that making quarterly reporting optional will ensure they never get done on a quarterly basis. Any corporate employee knows if it's not required to be done, it won't be done.

The American equity markets are the backbone of our economy precisely because of the frequency and transparent reporting of detailed corporate earnings. This rule change from quarterly to semiannual reporting will erode that strength. Tread lightly, my retirement savings, and those of millions like me, depend on the strength of the American equity market.

Charles Howard, Engineer

Charles Hulse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Hulse Transparency improves with frequency of communication

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Charles James — Jun 23, 2026
Subject: S7-2026-15 From: Charles James Affiliation: Jun. 23, 2026 The proposal to eliminate quarterly reporting would cause serious financial problems for investors and allow corporations to abuse their power with lack of sufficient transparency.

Charles James
484 634 2921
Bethlehem, Pa 18018

Charles Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Johnson Affiliation: Jun. 23, 2026 History taught us this lesson- the need for quarterly reporting. Prudent thinking that. It’s best for our economy. Charles L Johnson. Retired; Now a church executive.

Chuck Johnson
713-898-7006

POBox 131433
Houston TX, 77219

Charles Jones Retired Mental Health — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Jones Want information 4times a year

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Charles Lancellotti — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Lancellotti With today's sophisticated financial software, quarterly reporting is not the burden it once was. I know this because I am an Accounting Manager, and have worked in accounting for 30+ years. Today's software packages allow for very easy quarterly reporting and the only thing that needs to be added is the commentary from management. Shareholders deserve quarterly commentary. Six months is too long, and things can get off the rails in six months, leaving investors with surprises and financial losses.

Charles Lengyel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Lengyel I believe decreasing the reporting frequency would in no way be beneficial to the investor and would severely limit their ability to make timely, informed decisions. I also don’t believe a decrease in reporting would be a major cost savings to the corporations.

Charles Lewis Software Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Lewis Reducing the frequency of reporting would be a terrible loss of transparency. Companies should continue to report every quarter

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Charles Lithlepage Partner, Urban 33 — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Lithlepage Quarterly reporting is essential to publicly traded stock information transparency. Keep current rules.

CHARLES MARK CHAPOTON THE MOTLEY FOOL COMMUNITY — Jun 23, 2026
Subject: File No. S7-2026-15 From: CHARLES MARK CHAPOTON DO NOT CONSIDER REDUCING PUBLIC COMPANY REPORT REQUIREMENTS TO TWO PER YEAR. DO CONTINUE TO MANDATE QUARTERLY REPORTING BY ALL PUBLICLY TRADED COMPANIES. LESS INFORMATION DOES NOT DO ANYBODY DOING ANYTHING IN GOOD FAITH ANY GOOD. MAINTAIN QUARTERLY REPORTING. DO NOT CHANGE QUARTERLY REPORTING. CHANGING QUARTERLY REPORTING TO ANYTHING LESS FREQUENT IS MISGUIDED AND STUPID. THANK YOU FOR YOUR ATTENTION TO THIS MATTER.

Charles Merrifield — Jun 23, 2026

Subject: File No. S7-2026-15 From: Charles Merrifield Owning stocks is owning the company. Owners should have sufficient information about the company to make meaningful decisions. Semiannual reporting would be a reduction in information. I request you to vote NO on the semiannual reporting proposal.

Charles Morris Knights of Pythias, Grand Lodge of MO and KS — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Morris I strongly OPPOSE the SEC proposal for semiannual reporting. This will make investing intelligently much more difficult for investors. Transparency is absolutely necessary when researching and investing and this proposed rule is anti-investor and un-American. The USA is tilting toward Oligarchy and this is another step toward it.

Charles Norman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Norman Affiliation: Jun. 23, 2026 KEEP IT QUATERLY

Charles Olson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charles Olson Affiliation: Jun. 23, 2026 Keep the quarterly reporting!!! Mr. Charles P. Olson. ****Retired Mn. P.O.S.T. Lic#:8578-Sergeant Criminal Investigator

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Charles Partin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Partin Less reporting blinds the retail investor of the knowledge they need to make an informed decision on which stocks to buy or sell. It allows businesses to obfuscate the details that play a major role in investor's decisions. It's already a significant challenge to separate the wheat from the chaff to get a good understanding of a business' health and viability.

Charles Pietsch NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Pietsch As an individual investor, I do not support allow publicly traded companies to elect to reduce the number of public-company reports from 4 times a year to just 2. When you own a piece of a business via stocks/bonds, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners and opens up for more potential fraud cases associated with less reporting requirements. Thanks for the opportunity to comment on this critical piece of legislation. Charles Pietsch

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Charles R. Collins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles R. Collins When I first heard of this several months ago I laughed out loud at the 'transparency' of it all and the most transparent administration in recent memory. Who controls the past controls the future.

Charles Rathbun — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charles Rathbun Affiliation: Jun. 23, 2026 Keep reporting as it is. Quit trying to help insiders.

Charles Redmon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Redmon I am against this proposed change. Stock holders need to keep up with financial data on companies whose stock the own.

Charles Short Business Owner and Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Short I am opposed to the proposal to allow publicly traded companies to report semi-annually rather than the current quarterly basis (4 times in a Year). In today's world, business activity can change dramatically in a matter of a few months. Investors need financial information to be as current as possible yet limit the burden on publicly traded companies to report that information. All publicly traded companies have built into their financial reports systems the quarterly reporting requirements. So why change a system that works? Also, I see no value to decreasing the reporting requirements and suspect a change to semi-annual reporting will create greater pressure on and risk for insiders to reveal financial information to professional investors.

Charles Straughan — Jun 23, 2026
Subject: S7-2026-15 From: Charles Straughan Affiliation: Jun. 23, 2026 Stop this insanity!

Charles Teague — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Teague This proposal is ridiculous. I've already lived through too many financial crises, all of which had lack of public information as a major contributing factor. This proposal lays the groundwork for yet another. As a seventy-year-old citizen of New York City, who has been an active investor for thirty years, I am certain that the current reporting requirements are a BARE MINIMUM to inform shareholders and the financial community about the status of the companies they invest in.

Charles Vertrees — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Vertrees Reducing quarterly financial reporting to twice a year is a dangerous and disingenuous proposal. Quarterly reporting is foundational to operational knowledge. Reducing that knowledge places investors at a disadvantage. This proposal should be rejected.

Charles W Brooks Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles W Brooks I oppose semi-annual reporting. Reporting

should continue quarterly to ensure investors are properly informed.

Charles West Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles West We always need more information, not less.

Charles Weston Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Weston The SEC proposed amendments to permit less reporting by public companies is 100% contrary to my views on the matter. As a part owner of many public companies, quarterly reports are often the only opportunity I have to gain valuable insights into how my investments are performing. I view the SEC allowing for a reduction in this information as effectively making things easier for institutional investors while simultaneously handcuffing individual investors. They already have significant advantages to access far more information while all I have is the 10-Q. The SEC Chairman mentions the rigidity of the SEC rules in the release and yet here we are with a market consistently hitting all-time highs and a nearly 20 year bull market. Requiring four financial reports a year hardly seems rigid in my eyes. The SEC did the right thing 26 years ago and passed Regulation Fair Disclosure to help even the playing field for individual investors. Please don't take a step backwards with this proposal, keep the 10-Q for the little guys.

Charles Wood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Wood I wonder how long it took for someone to come up with another bad idea. If you cannot see how a company is performing then do not invest in it. How would that affect the stock and bond markets. Is this a late April fools joke?

Charles Zemp None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charles Zemp I am a stock owner and do not believe it is in my best interest for the companies issuing my stocks to report less than quarterly. I am a Motley Fool follower and look forward to their insights that can come from the information found in quarterly reports. Would any of you like less timely information on your investments?

Charlie & David Lahaie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charlie & David Lahaie Affiliation: Jun. 23, 2026 At a time when things are so out of whack, quarterly reporting needs to stay in place. Too much corruption everywhere. We dont need another recession, and we all know that is where we would be headed. Accountability is key.

Charlie Christ — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charlie Christ Affiliation: Jun. 23, 2026 Please keep the reporting quarterly. This is the information age. I don't want to lose my retirement savings due to an intentional drag on reporting.
Charlie Christ

Retired

Charlie Cooper — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charlie Cooper Affiliation: Jun. 23, 2026 Keep Quarterly reporting .

Sent from my iPhone

Charlie Davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charlie Davis Affiliation: Jun. 23, 2026 Keep in t quarterly

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Charlie Kistler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charlie Kistler As an owner (by owning stock), less information is detrimental to good business decisions and practices. I am against

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Charlie P — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Charlie P Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Are you kidding me the fraud in most companies would tell you that this black out period would promote it not to mention insider trading sec are you people thinking correctly 😜
quarterly reporting is essential for transparency and a suitable cause of action for any retail investor I vote no to any black outs it promotes fraud and dishonesty not transparency.

Charlie Tadduni — Jun 23, 2026
Subject: S7-2026-15 Comments From: Charlie Tadduni Affiliation: Jun. 23, 2026 Folks, the American people are tired of our government cuddling up to Wall Street. We need to protect the average person, who wants to invest, but doesn't have insider information like members of congress and the senate.
Guys, the jig is up. Stop the nonsense, we are paying very close attention here.
Charles Tadduni
Private Investor

Sent from my iPhone

Charlotte Broeg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charlotte Broeg I do not like the idea of reducing the quarterly reports down to twice a year. As someone who actively follows stocks and investments I want to know how a business is operating throughout the year to help me make sound financial decisions.

Charlotte Marks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charlotte Marks Affiliation: Jun. 23, 2026 Keep it QUARTERLY.

Sent from my iPhone

Charlotte O‘Connell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte O‘Connell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Removing ability to understand what is going on inside of business will be detrimental to the fairness of open markets. I'm unclear as to why this rule would even be proposed, as this is not an undue hardship for a company who has put in the effort to go public. We are losing transparency by the day on many fronts lately, and this is a vital area where we need to maintain it. There are essentially no public benefits to removing this requirement, and therefore I have to question what motives the SEC has for proposing such a rule.
The increased stock market volatility that would result from reduced transparency here could easily mean for me that my future is reduced to ash -- all my own investments as well as my parents' could dry up quickly if we allow fraud more space to thrive in this way. As a voter and American citizen in my late 30s who has spent over 20 years in the workforce already contributing to Social Security, it doesn't seem clear how much will be left for my own retirement, making investments even more important.
Please understand what a massive mistake it would be to cease requiring quarterly reporting from businesses where we invest our money. If a business finds it to be a hardship to complete this on a quarterly basis, they are probably not stable enough to warrant investment from the public. The SEC should be protecting consumers, not putting them further in harm's way.

Charlotte Richard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charlotte Richard Affiliation: Jun. 23, 2026 Do not allow this

Sent from my iPhone

Charlotte Rogers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charlotte Rogers Affiliation: Jun. 23, 2026 Transparency is required to help keep these criminals in line! I’m SICK of the rich getting richer at the expense and misery of those they harm!! I know many people that share my opinion! Enough of these villains—we are awake!!

CJR

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charmander and pika — Jun 23, 2026

Subject: S7-2026-15 Comment From: charmander and pika Affiliation: Jun. 23, 2026 Make reporting a weekly thing not a quarterly hideout

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Charo Lopez-Downs — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Charo Lopez-Downs Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
A six month black out can lead to corruption and less information for consumers causing panic and disinformation! Please do not support this bill

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Charter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Charter Affiliation: Jun. 23, 2026 Why would we want to make it easier for fraud to occur. We should learn from past experiences not repeat them. Quarterly is what needs to be held.

Sent from my iPhone

Charter — Jun 23, 2026
Subject: S7-2026-15 From: Charter Affiliation: Jun. 23, 2026 Looks like the SEC needs a cleaning of its decision makers. Why would anyone honest want to change the reporting to less than quarterly, unless of course they are trying to hide fraudulent activity. Keep the quarterly reports as a clear and accountable source of investment information. Honesty is the best policy.
Joann and Rodney Parlier, retired military

Sent from my iPhone

Charvine Adl Chartered Professional Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Charvine Adl As a professional accountant who has worked for public companies, as well as a private investor, I strongly disagree with the push to reduce public company reporting from four times a year to only twice a year. This will (1) seriously impact public companies' accountability towards their shareholders and (2) undermine a key factor in capitalist economic theory, which is the availability of information to investors. These two factors will reduce the level of trust in listed companies and the stock market as a whole, and could adversely impact the economy. It is a mistake to reduce reporting, or consider the current reporting an undue burden, in an age when this reporting can in large part be assisted by artificial intelligence. The goal of a healthy economic system ought to be to increase the amount of available information, not to provide public companies a shield to hide information. I am concerned that public companies will use the wide gap in time between reports as an opportunity to hide, or time, their activities for reduced scrutiny and that it will increase incentives for insider trading.

Chase Ag — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chase Ag Affiliation: Jun. 23, 2026 This all just seems like more deregulation to separate the Haves from the have Have-nots. How does limiting publc

information help the public? It doesnt!!!

Chase Hallquist — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chase Hallquist Affiliation: Jun. 23, 2026 Quarterly signatures from CEO's and executives are paramount to the longevity and enforcement capabilities of the SEC. As seen by the incompetence of tech executives as follows, allowing room for reduced accountability is an egregious error of this commission. Such failure by this commission will result in strict asymmetrical enforcement across varying state legislatures.

Complete Notes

1. Historical Context

Dartmouth — 1956

Establishes the naming and institutional origin of "Artificial Intelligence." The cognitive claim was embedded in the category from the beginning.

C. Lloyd Morgan's Canon — 1894

Provides the scientific standard:

Do not attribute a higher mental process when the observed behavior can be explained by a lower mechanism.

Clever Hans — 1907

Provides the observable demonstration:

A convincing response caused humans to assign intelligence and understanding where neither had been established. The appearance was real. The human interpretation of the process was wrong.

Together:

Morgan supplies the rule.
Hans demonstrates the failure.

Dartmouth institutionalizes the same failure through language.

2. Individual Human Experience

Selective Attention

Humans notice the compelling outputs and discount the failures, contradictions, and dependence on human material.

Heuristics

Fluent language functions as a shortcut signal for intelligence because, historically, meaningful language came from minds.

Confirmation Bias

Once people believe the system is intelligent, they interpret its outputs in ways that reinforce that belief.

This layer explains where the intelligence appears to exist:

It is assigned by the human observing the response.

3. Institutional Failures

Motivated Reasoning

Financial, professional, reputational, and institutional interests shape how evidence is interpreted.

Epistemic Trespassing

Technical authority in computation is extended into cognition, psychology, intelligence, reasoning, language, and human behavior without equivalent expertise.

Dunning–Kruger Effect

Deep competence inside the computational system is mistaken for competence in understanding what the system's behavior means.

This layer explains how the individual interpretive failure becomes protected, financed, scaled, and presented as institutional reality.

4. Proof That the Claim "AI" Is Entirely Fraud

Statistical Significance — P-value

Tests whether the claimed interpretation is supported beyond observed or selected outcomes.

Relativity — R-value

Tests the relationship between what is being measured, what is being claimed, and the reality to which the claim supposedly refers.

Controlled Pressure Test

Tests the claim under fixed definitions and sustained conditions across three linked areas:

Machine behavior: what the system actually does when its language is held against its mechanism.

Corporate liability: what the companies claimed, sold, represented, and were positioned to know.

Gaslighting: how contradiction is redirected back onto the human through qualification, semantic movement, containment language, and denial of the plainly demonstrated conflict.

The Controlled Pressure Test does not depend on malicious intent.

The actors claimed expertise, controlled the systems, chose the representations, accepted the capital, and occupied positions requiring them to know whether the claims matched the mechanism.

5. Duality of Reality

Two realities exist simultaneously:

Computational reality:
A mathematical system produces conditioned outputs from human-created material under programmed architecture and constraints.

Human and institutional reality:
Those outputs are interpreted, represented, financed, regulated, and sold as evidence of intelligence, reasoning, understanding, judgment, or agency.

The fraud exists in the separation between those realities and the economic representation that treats them as identical.

6. Shakespearean Tragedy

The final tragedy is not that a hidden mastermind knowingly designed every part of the deception.

It is that the people who caused the harm may have been genuinely captured by the same illusion they created and reinforced.

The public will assign intelligence, planning, motive, and malicious intent to the actors because of the scale of the harm—repeating the same human mistake that produced the AI illusion in the first place.

The actors may not have fully understood what they were doing.

But they were positioned to know better.

Their incompetence explains the failure. It does not remove the consequence.

Chasity Cerny — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chasity Cerny Affiliation: Jun. 23, 2026 This is not good for investors. Why should hardworking people invest this way, if we can NO longer trust the SEC with our hard earned money, to help with its growth!

Chauncey Solinger — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Chauncey Solinger Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
If you change the rule. Maybe you can actually enforce the rules on these companies. But don't act like you don't already turn a blind eye.

Chelsey Bybee — Jun 23, 2026
Subject: S7-2026-15 From: Chelsey Bybee Affiliation: Jun. 23, 2026 Deregulation and reduction in necessary requirements to organizations that have strong and direct impacts on the American people should remain strict to protect them not protect the organizations greed.

Sent from my iPhone

Cher Armstrong — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cher Armstrong Affiliation: Jun. 23, 2026 This would be awful for the ev
eryday investor and make insider trading much easier. Y'all

should be serving everyday Americans, not the wealthy elite

CHERI HEDTKE — Jun 23, 2026
Subject: S7-2026-15 Comment From: CHERI HEDTKE Affiliation: Jun. 23, 2026 Very Bad idea and definitely allows for fraud and certainly not a benefit for the consumer !!
Absolutely not !!
Cheryl Hedtke
Retired RN -- Independent conservative voter but this is not a benefit for independent investors and definitely not a way to manage money except for insider traders / fraudsters !!

Sent from my iPhone

Cheri Magee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheri Magee Affiliation: Jun. 23, 2026 I prefer quarterly reporting. I like being more aware of how my investments are doing. Cheri Magee
cmag1079@gmail.com

Cheri Robert — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cheri Robert Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please don't change quarterly reporting requirements. Doing so would increase the potential for fraud, permit insider trading to become the norm, something that is already going against normal investors like myself.
It's bad enough our President is a thief and guilty of insider trading now the SEC is thinking of making it even easier for those with influence and access to rig the markets to their benefit.
Please reverse course on this ridiculous and damaging course to the average American.
Sincerely,
Cheri Robert

Cheri Yori — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheri Yori Affiliation: Jun. 23, 2026 There's a lot going on and change is rapid. Quarterly reports help stockholders and business reporters and forecasters. A lot can happen in six months.

Cherie Greek — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cherie Greek Affiliation: Jun. 23, 2026 Our world has evolved significantly since 1955, there is no logical reason to resort to an archaic system. Investors have the right to make informed decisions and this would limitthe abilityto do that effectively. Americans work hard for their money are already struggling with finances. The SEC should not be making changes that will negatively impact our country, especially those of us who have saved and invested responsibly. Retain the quarterly reporting!
Cherie Greek
IT Engineer

Cherie Williams — Jun 23, 2026
Subject: S7-2026-15 From: Cherie Williams Affiliation: Jun. 23, 2026 Absolutely keep the CEO quarterly reporting! There is little enough accountability as it is! No one (except CEOs!) wants LESS!!
Thank you!

Sent from my iPhone

Cheryl Ann Borne — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Ann Borne Affiliation: Jun. 23, 2026 Keep transparency alive with quarterly reporting!!! We vote against a 6-mos blackout!
Cheryl Ann Borne
Director of Marketing (retired)

Sent from my iPhone

Cheryl Blake — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Blake Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! Maintain public records transparency!

Get Outlook for iOS

Cheryl Blakely — Jun 23, 2026

Subject: S7-2026-15 From: Cheryl Blakely Affiliation: Jun. 23, 2026 Just because the pos is dishonest doesn't mean the rest of the world should be
Keep the quarterly report
Enough is enough! This will come back to haunt the SEC in the future!

Cheryl Blakely

Cheryl Camp — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Camp Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I need a statement quarterly to see what my stocks are doing quite changing the rules

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Cheryl Carpenter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Carpenter Affiliation: Jun. 23, 2026 Is FRAUD and hiding it your platform? Seems like it. Shame on you if you can be bought and not work for the people you are suppose to represent. Cheryl Carpenter, retired RN I worked hard for you for 46 years why can't you work for what's best for me now. You know CEO will cheat if they can especially with no consequences.

Sent from my iPhone

Cheryl Carroll — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Carroll Affiliation: Jun. 23, 2026 In a democratic republic we have a right to corporate transparency

Sent from my iPhone

Cheryl Cutright — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheryl Cutright Affiliation: Jun. 23, 2026 What happened to the "most transparent" regime in history-Pam Bundy

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Cheryl Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Davis Affiliation: Jun. 23, 2026 We need quarterly reporting!!! Do not change this!!

Cheryl Elser Canfield Ohio

Sent from my iPhone

Cheryl Derwacter — Jun 23, 2026

Subject: S7-2026-15 Comments From: Cheryl Derwacter Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!! Transparency is important!! Even to those of who don't or can't invest because of being financially unable to do so. Please do not allow the SEC to be taken over by an administration that doesn't know the definition of "transparency"!

Cheryl Eckelbarger — Jun 23, 2026
Subject: S7-2026-15 From: Cheryl Eckelbarger Affiliation: Jun. 23, 2026 Keep quarterly reporing and penalties for non compliant or fraudulent statements
It's essential to keep accountability in place.

Cheryl Elovirta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheryl Elovirta Affiliation: Jun. 23, 2026 Quarterly reporting should be the minimum. The consumer needs protection more so now than ever.

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Cheryl Gmail — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheryl Gmail Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Thank you. Cheryl A Rivera. Retired

Sent from my iPhone

Cheryl Graham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Graham Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do the right thing!

Cheryl Helm — Jun 23, 2026
Subject: S7-2026-15 From: Cheryl Helm Affiliation: Jun. 23, 2026 Cheryl, wa. It is far past time to hold these people accountable that are robbing Americans every day and if you allow them to continue like this, you're gonna bankrupt this whole country these guys need to be held accountable. leave it alone and do it the way they've always been doing it. Help keep those people honest not sure they can pull it off on their own. Thanks for listening.

Cheryl J Phillips — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl J Phillips Affiliation: Jun. 23, 2026 I am getting ready to retire. Having quarterly reports is vital to my livelihood. It is unacceptable to change it to twice a years. How are we supposed to know what is going on. This idea helps NO ONE. Remember ENRON!! We dont need more opportunity for fraud. These are wealthy companies. They can do the quarterly paperwork!!!

Keep it Quarterly!!!

Thank you
Cheryl Phillips
Novi, Michigan

Cheryl Keys — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheryl Keys Affiliation: Jun. 23, 2026 Six months is too long to go to find out a company is not doing well. If one believes in accountability, as I believe one should, then we need to keep financial information being reported on a quarterly basis.

Cheryl Keys

Cheryl Khalaf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Khalaf Affiliation: Jun. 23, 2026 No, no, no! Just a way for some companies to hide things while making profits and harming the American people. Shame on anyone voting for this.

Cheryl LaRosa — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl LaRosa Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Transparency is vital to Democracy.
Cheryl LaRosa
Sent from my iPhone

Cheryl Lennon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Lennon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You will further damage trust in investing by these actions. Start to work for the American people! Not just the continuance of lining your pockets with the current president!

Cheryl Long — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Long Affiliation: Jun. 23, 2026 Losing quarterly reports would have a very detrimental effect on the individual investor like me who can't afford individual research of these corporations. Cheryl Long, Retired Accountant

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Cheryl Long The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cheryl Long This new rule gives insiders even more advantages than the individual investor. We need current available information to make informed decisions!

Cheryl Masotto — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cheryl Masotto Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Cheryl Moniz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cheryl Moniz Affiliation: Jun. 23, 2026 More frequent reporting lends itself to better accountability.

Cheryl Moniz
682.847.6126
Get Outlook for iOS

Cheryl Parker — Jun 23, 2026
Subject: S7-2026-15 From: Cheryl Parker Affiliation: Jun. 23, 2026 I oppose allowing semi-annual reporting.
I am old enough to remember the Enron fraud, and the massive losses to United Airlines employee pensions due to UAL's underfunded defined benefit plans.
As a former senator and administrative law attorney, I understand these, and other, instances of corporate malfeasance are among the reasons we have quarterly reporting and SEC oversight.
Quarterly reporting is necessary for investors to track the real value of holdings, maintain corporate transparency & expose fraud/negligent management, and so safeguard citizens' retirement accounts.
Corporations must still track this data to properly manage the company, so the marginal savings related mostly to publication. The small, potential savings to corporations is dwarfed by the enormous potential risk to individual and benefit fund investors for whom losses could be catastrophic.
Presently, market manipulation and insider trading appear to exist at concerning levels. This is no time to lessen transparency or weaken oversight.
Cheryl Pflug

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cheryl SANDER — Jun 23, 2026
Subject: S7-2026-15 Comment From: cheryl SANDER Affiliation: Jun. 23, 2026 This is ludicrous if you let this happen.

Sent from my iPad

Cheryl Schellhaas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Schellhaas Affiliation: Jun. 23, 2026 As a retired

teacher, my retirement is invested and stable. This new rule would not give our investors information crucial to keeping the Teacher Retirement System continuing on its stable path. This affects not just teachers already retired, but teachers who are paying into the system with aspirations of the retirement the have played into still having stable funding when they do retire. Cheryl Schellhaas, Retired Teacher

Sent from my iPhone

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cheryl stockman — Jun 23, 2026
Subject: S7-2026-15 Comment From: cheryl stockman Affiliation: Jun. 23, 2026 Cheryl stockman, retired, highly reliant on stocks for income. This is my money, they are playing with. In today's fast moving world, 6 months = 2 years. Investors need transparency, and up to date information. Basically, I don't trust them to behave in my best interest.

Cheryl
Sent from my iPhone

Cheryl Stuart — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Stuart Affiliation: Jun. 23, 2026 We expect a continuance of complete transparency on Quarterly reporting, in order to be able to properly advise clients and conduct investment analysis. You should not be blindsiding investment professionals as well as the public with your new proposal to halve reporting disclosures. It creates an unfair advantage to insiders while everyone else lags behind.
We object strongly to your proposal.

Cheryl L. Stuart
President and Director of Wealth Management
Stuart Associates, Inc.
State of New York

Cheryl Terry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Terry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the requirement for quarterly reporting.
thank you
cheryl terry

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cheryl timm — Jun 23, 2026
Subject: S7-2026-15 Comments From: cheryl timm Affiliation: Jun. 23, 2026 Quarterly is best. In the financial world accountability is always necessary. These quarterly checks build confidence and help curb the ability of unscrupulous people to destroy lives. Removal is asking for another, bigger Enron.

Cheryl Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Walker Affiliation: Jun. 23, 2026 Quarterly….a VERY BAD confidence eroding idea
Cheryl Walker
Sent from my iPhone

Cheryl Wright ft Cheryl Wright — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cheryl Wright ft It is extremely important that publicly held companies continue to file quarterly reports. Investors need to be reassured of the soundness of their investments. Another Enron debacle is not needed.

Cheryl Zook — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cheryl Zook Affiliation: Jun. 23, 2026 Do your job. Keep the investors protected.

Sent from my iPhone

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cheryle fuller — Jun 23, 2026
Subject: S7-2026-15 Comments From: cheryle fuller Affiliation: Jun. 23, 2026 No! We need quarterly reporting! Don’t let the crooks who take advantage in secrecy let this happen.

Sent from my iPhone

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cherylleblanc — Jun 23, 2026
Subject: S7-2026-15 Comments From: cherylleblanc Affiliation: Jun. 23, 2026 Cheryl LeBlanc

Keep the quarterly reports. As an investor this helps me to stay educated with investments.

Sent from my Galaxy

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chet bell — Jun 23, 2026
Subject: S7-2026-15 Comment From: chet bell Affiliation: Jun. 23, 2026 I'm a retiree, I worked all my life and saved and invested, I've been blindsided by the dishonesty of the financial markets more than once in my 76 years. Nearly every economic crisis has a

sinister cause. And every time one of these greedy schemes plays out and the culprits are rewarded before solutions and prevention are sought, there eventually is legislated a common sense evasion of a repetition of the swindle. And every time that new standard is bemoaned by the money people and eventually removed as too burdensome a regulation blocking their ability to fleece the general public. There's a belief that things like the S&L crisis, the market purchases on margin, the Enron and Worldcom flimflams, and the convoluted mortgage schemes are a necessary part of business as usual, and that the "markets" will reward and punish as needed without regulation. This conceptualized, free market is what has allowed ownership to manipulate and screw labor and consumers over and over. It isn't really free, but a market and an economy based on wealth attracting wealth by the most insidious manipulations of advantages built into financial culture. The current proposal to change a quarterly reporting of business by publicly traded companies to only twice a year will increase the damage and dishonesty of insider trading. And make no mistake that this proposal is being made for any other reason than making that insider knowledge more valuable. In America we measure crime in a most bizarre fashion. It is not the value of the damage done or how many victims suffer, but rather the poverty of the perpetrator that we abhor. The corner liquor store robbery will always draw a more serious punishment than the penstroke that deprives a million citizens of something they earned. And the politicians and regulators can usually find a share of what they refuse to stop. Citizen's United has made that a mainstay of corrupt recycling of loot. And Trump's unchallenged abuse of pardons for a share of the take goes on unchallenged setting new standards. It seems the only people left who really believed in the honest pursuit of the American Dream are being rounded up and deported. I believe it was George Carlin who said we called the pursuit of life here by that appellation was because you had to be asleep to believe it. Chet Bell

Yahoo Mail: Search, Organize, Conquer

CHEW TZE YI - — Jun 23, 2026
Subject: File No. S7-2026-15 From: CHEW TZE YI Investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Chintak S Dalwadi CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chintak S Dalwadi Companies should continue to report quarterly.

Chip Sheehan Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chip Sheehan I am opposed to reducing the reporting from quarterly results to twice a year!

Chris — Jun 23, 2026
Subject: Quarterly report From: Chris Affiliation: Jun. 23, 2026 Keep it Quarterly!

Sent from AOL on Android

Chris Anctil motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Anctil Reducing public company reporting frequency is unacceptable! Share holders are owners and deserve timely and transparent communication and reporting on the status of the companies that they invest in.

Chris Arnell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Arnell I think semi annual reporting would be a step in the wrong direction.

Chris Bailey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Chris Bailey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Diminishing reporting requirements

Chris Bearden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Bearden I am a US citizen who is heavily invested in many American companies. I am not in favor of their making less financial reports. Transparency is very important to me and we need as much data as possible. Thankyou for allowing me to comment.

Chris Berta — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Berta Hello, when I first heard of this proposal, I investigated both sides of the argument and continually come back to the point that less data never helps you make better decisions. More data allows you to evaluate and understand the risks you are taking. As a partial owner of a company, you need more frequent information to understand a companies capabilities. Removing that makes these decisions more risky. I firmly believe we need to maintain a quarterly information release by companies on their performance and expectations.

Chris Birr — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Chris Birr Affiliation: Jun. 23, 2026 From Chris Birr, school psychologist, Powell Ohio.

I am a retail investor saving for retirement through an IRA, working with a financial advisor. My advisor and I rely on quarterly earnings reports to track how my investments are performing and to decide whether to adjust my portfolio. Moving to semi-annual reporting would cut that information in half and make it harder for us to make informed decisions about my retirement savings. I urge the Commission not to adopt this proposal.

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chris cade — Jun 23, 2026
Subject: S7-2026-15 Comment From: chris cade Affiliation: Jun. 23, 2026 What have to be done helping this greed. QUESTION EVERYTHING THEY DO!!

Chris Casterline none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Casterline Keep it Quarterly Reports : Transparency matters for all investors and a six month period is too long in today's hyper velocity environment !

Chris Clar — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Clar Affiliation: Jun. 23, 2026 Sure let's give more power to insider trading. Sounds like a great idea. Idiots.

Chris Corcoran The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Corcoran Although business quarters are quick to click by, it is essential to maintain business information for shareholders on a quarterly basis. With AI tools, this becomes much more simplified and efficient. Please do not change to a semi- annual reporting schedule.

Chris Covey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Covey As an individual investor, I oppose the proposal to permit semiannual reporting in place of quarterly reporting. Shareholders are owners of the businesses they invest in and deserve regular, transparent communication about company performance, risks, and strategy. Reducing reporting frequency would provide less information, not better information, and would increase uncertainty between reporting periods. Arguments that fewer reports would reduce short-term thinking are unconvincing. Short-termism is driven by market behaviour, not by the existence of information itself. Limiting disclosure does not encourage long-term investing; it simply leaves investors less informed. Regular reporting promotes transparency, accountability, and market confidence. For these reasons, I believe quarterly reporting should remain the standard for public companies.

Chris Cranford — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Cranford Affiliation: Jun. 23, 2026 Do not cut mandated reporting - be accountable to the people. You must patrol yourselves or fraud will resume. Humans will “fall” if not held accountable. More reporting, not less!!!

Sent from my iPhone

Chris Doktor The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Doktor Less transparency does not remove uncertainty; it simply leaves more room for it to grow. When information finally emerges, the surprises are often greater, the reactions more pronounced, and the resulting volatility more difficult to manage. It is short-sighted to reduce the number of periodic filings and should not change.

Chris Domin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Domin Transparency is important to stockholders. Congress should not allow reduced reporting requirements.

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chris fintzel — Jun 23, 2026
Subject: Comment on S7-2026-15 From: chris fintzel Affiliation: Jun. 23, 2026 As a citizen who does not have much disposable income to risk in the stock market, I need the transparency that comes with quarterly reporting. I request that the proposal made in May this year that would allow for companies to report their financial data semi annually be withdrawn. Historically proven from 1955-1970, as well as by looking at the market results from countries who currently use this system compared with those who report quarterly, this action could once again be detrimental to the upward movement of the stock exchange, allowing negative data to fester and then be thrown on unsuspecting investors who may, at that point, not wish to wait and see if improvements are being made at the company to turn around the negative data and instead withdraw their investment in that company. This could lead to a rocky ride for investors as well as less capital at hand for the company to use to try to turn itself around and become more profitable. Not all investors are educated in the workings of the stock market, and may not understand the minutiae that affects the trends in the business cycle. This could encourage withdrawal of cash that could be helpful for companies to improve their positions. Quarterly reporting allows for more transparency for investors as well as puts more impetus on management to "stay on their toes". Although there are other reasons to maintain the quarterly reporting and disallow the semi-annual reporting, I feel that this reason is the most important. Thank you for your consideration. - Chris Fintzel, House Cleaner, Worcester, Massachusetts

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CHRIS FONG — Jun 23, 2026
Subject: S7-2026-15 Comment From: CHRIS FONG Affiliation: Jun. 23, 2026 Cutting the qaurterly reporting is ridiculous. I work in Finance I have to do the extra work for the qaurterly reporting I still want the extra reports. Don't let another Enron situation happen.

Chris Fraser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Fraser Affiliation: Jun. 23, 2026 Keep the reporting Quarterly. The. Only reason I can think changing it is to provide cover for those seeking exploit the average everyday investor.

"It's not what you take when you leave this world behind you, it's what you leave behind you when you go."

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chris gallippeau — Jun 23, 2026
Subject: S7-2026-15 Comment From: chris gallippeau Affiliation: Jun. 23, 2026 No. No no no. I don't want another ENRON ever again in America. The only way to keep them honest is quarterly signing. Remember what happened at Boeing when we let them regulate themselves?
Wings fell off. No!!

Yahoo Mail: Search, Organize, Conquer

Chris Gioia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Gioia Affiliation: Jun. 23, 2026 As an active investor with my life savings on the line, it’s imperative that we are provided current information with which to make informed investment decisions. KEEP IT QUARTERLY!

Christopher Gioia
C: 646.539.1458

Chris Goddard None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Goddard This proposal is a retrograde step that negatively impacts Investor access to information and evidence from the UK suggests that it does little to change corporate business plans from short term to longer term. I am further concerned that it reduces oversight on Companies. Thank you

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Chris Goes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Goes Affiliation: Jun. 23, 2026 Keeo SEC reporting quarterly, whats so wrong about right after 70 years

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chris hale — Jun 23, 2026
Subject: S7-2026-15 Comments From: chris hale Affiliation: Jun. 23, 2026 This country has lost faith in enough of its leaders already. Please don't add to the list.

Yahoo Mail: Search, Organize, Conquer

Chris Horton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Horton "Motley Fool Newsletter comment: A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! I ask that it be kept at four times per year, so that the reporting timeframes are more timely and can keep "owners" aware.

Chris Kannenberg Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Kannenberg In the interest of maintaining transparency with public companies, please keep the SEC requirement of 4 annual quarterly reports.

Chris Keener — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Keener I totally disagree with allowing companies to move from quarterly reporting to semiannual. As someone that does his own investing and personally manages his retirement accounts, I need more reporting on how my investments, and the related companies, are doing, not less. Please do not allow this to pass.

Chris Kramer The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Kramer Please do not approve the proposal. I believe that more transparency is better for the company, the shareholders and the markets in general. Quarterly reporting has been the standard for some time, and I see no persuasive arguments to reduce the reporting frequency. If a public company cannot afford to report to its shareholders, perhaps it should not be public.

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chris lane — Jun 23, 2026
Subject: S7-2026-15 Comment From: chris lane Affiliation: Jun. 23, 2026 You need to keep financial reporting quarterly. There is no good reason to keep information from regular investors other than fool them into a losing investment. Don’t enable that.

Thank you, Christopher S. Lane.

Chris Leaver Chartered Electrical and Elecronics Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Leaver The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! It makes company accounts far less transparent to private investors who may be dependent upon their investments for their personal pension and living expenses in later life. As an increasing amount of private equity is now held directly be individual investors albeit inside other wrappers, any suggestion of a company hiding figures or obscuring them could trigger seriously bad publicity as well as potentially ruin many who didn't have or couldn't find up to date investing information.

Chris Leone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Leone A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you

deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Chris Lovell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Lovell Affiliation: Jun. 23, 2026 Keep quarterlys

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Chris Mann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Mann I am opposed to the proposed reduction in company reporting. This would be retrograde step for investors who have the right to be provided with current information, and not have to wait up to six (6) months for important news. Less transparency will cause uncertainty in investor's minds and that can only lead to increased volatility in the market. If the argument is based on cost-reductions, then I would argue that in a world where AI is gaining increased traction, acceptance and usage, that such an argument is increasingly becoming redundant.

Chris Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Please do not reduce reporting requirements of publicly owned companies.

Chris Papadakis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Papadakis The past has shown us that less transparency breeds distrust. Actions that create distrust in the markets should be avoided.

Chris Pattberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Pattberg I am writing as an individual investor to express my opposition to the Commission's proposal to allow public companies to opt out of quarterly reporting in favor of a semiannual cadence. While the Commission frames this proposal as an effort to combat short-termism and reduce corporate overhead, the practical reality is that it shifts significant burden onto the shoulders of retail investors. Mainstreet investors do not have personal contacts inside public companies, nor do we possess a direct line of communication to

management. Unlike institutional firms, we rely entirely on the democratization of data enforced by the SEC’s public disclosure framework to evaluate a company's efficiency, capital allocation, and strategic trajectory. Moving from a 90-day reporting cycle to a six-month window will impair the market's ability to price assets efficiently for several key reasons: Severe Information Asymmetry: This time gap provides an unfair leverage to corporate insiders and institutional investors. Individual investors will be left in the dark regarding quarter-over-quarter trend reversals, worsening supply chain efficiencies, or shifts in consumer demand until it is too late. Increased Market Volatility: Stretching the disclosure period dramatically increases the potential for massive corporate "surprises." Six months is a lifetime in the modern economic landscape, especially with the proliferation of AI and its' speed of adoption. The U.S. capital markets are widely recognized their transparency and robust investor protections. Sacrificing the visibility of retail investors to save corporations compliance costs is a step backward. If a company wishes to avoid the scrutiny of frequent public reporting, it should remain private.

Chris Peske — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Peske At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Chris Presley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Presley Affiliation: Jun. 23, 2026 Do not change the reporting, I do not support

Chris Presley
Assistant Maintenance Manager
Jack Daniels Distillery

280 Lynchburg Hwy
Lynchburg, TN 37352
O 931-759-6171
C 931-205-8503

F 931-759-6173

Chris Robinette — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Robinette Affiliation: Jun. 23, 2026 NO. Keep the quartl reports to continue!!!

Chris Robinson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Robinson Hi SEC, Individual, retail investors may not be the biggest money out there but we are real money. We are real owners of real businesses. The semiannual reporting proposal sounds backwards to me. Why are we talking about limiting the flow of information about publicly traded businesses when we should be talking about greater transparency? I own, along with my sisters who operate a fourth generation businesses. They send monthly financial statements. These much bigger, publicly listed companies can manage quarterly reports. Just my 2 cents. Thank you for your consideration. From, Chris in Idaho.

Chris Ross — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Ross The reporting requirements should remain the same. It has never been easier to compile this information.

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chris Schiavoni — Jun 23, 2026
Subject: S7-2026-15 Comment From: chris Schiavoni Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

Chris Thompson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Thompson I disagree with reducing the number of reporting times to 2 per year. As a business owner and owner of share in other companies I firmly believe I regular reporting, not only for compliance reasons but in order to better understand the businesses through seasonality and performance quarter to quarter. Reducing this to twice per year only reduces transparency giving some companies the opportunity to hide poor performance from is shareholders for longer and decreasing the ability to provide guidance.

Chris Tomkin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Tomkin Affiliation: Jun. 23, 2026 Keep it Quarterly! Next question.

Chris Treble Motley Fool Member — Jun 23, 2026

Subject: File No. S7-2026-15 From: Chris Treble I am not in favour of half year reporting. It should remain as is. These days people need to keep on top of issues and half yearly is not acceptable in my opinion.

Chris Valente — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Valente Affiliation: Jun. 23, 2026 SEC,

I'm just a tiny business owner - but the direction we're going with less large corporation oversight is generally hurting the vast majority of Americans. As the entire economy tanked for those large and small due to the lack of oversight over trading, it's not just in the interest of small corporations for this regulation to remain - there will undoubtedly be a day of reckoning for the full economy when this lack of oversight is taken advantage of. Keep this regulation not just for me, but for preventing a disaster that the SEC and FDIC will have to clean up later with less resources.

Best,
Chris

Sent from my iPhone

Chris van Rossem — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris van Rossem Public companies are owned by investment firms and individual stock holders, neither one should be denied timely information regarding the direction or performance of their investment; every quarter even seems too long! I understand the short term cost of quarterly reporting and it's erosion of sensible long term investment; perhaps a compromise can be reached on the amount of information companies need to provide.

Chris Walczak-Troop — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Walczak-Troop Affiliation: Jun. 23, 2026 Transparency is very important, especially nowadays. The current admin. in DC acts like the word does not exist. Lets NOT make our companies follow in that way, maintain a semblance of trust, keep the reporting the same. Do NOT reduce it and leave everyone else in the dark. Money matters, ask the billionaires.

Chris Wendle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chris Wendle Affiliation: Jun. 23, 2026 There is no reason for this change! The public still needs this information Not just the big wigs!

Sent from Chris's iPhone

Chris Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chris Williams A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just

two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. In an age of AI and increasingly efficient disclosure tools, arguing that fewer reports would reduce costs is absurd. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Chris Wofford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chris Wofford Affiliation: Jun. 23, 2026 Continue the quarterly reporting that helps us monitor our investments with a source other than our financial planner! Christina Wofford

Sent from my iPad

Chrisanne Wollett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chrisanne Wollett Affiliation: Jun. 23, 2026 No way, Jose. We need to have more monitoring so corporate shenanigans get spotted sooner than later.

Chrisanne Louise Wollett
A proud American that doesn't like what she sees. We don't need no corporacracy, monarchy, or oligarchy, Crimachcracyor idiocracy.

Christa Byler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christa Byler Affiliation: Jun. 23, 2026 Christa Byler owner of my business and healthcare provider. I am in this world to make it a better place. Let’s hold big companies accountable of their profits and losses on the quarterly, as I do too as a small business. Pay up their share of taxes and allow stock holders truthful investments or not. We deserve the raw facts on the quarterly and nothing less.

Byler Bodywork LLC www.massagebylerbodywork.com
3754 Pleasant Ave #420
Minneapolis, MN 55409

Christa Carman — Jun 23, 2026
Subject: S7-2026-15 From: Christa Carman Affiliation: Jun. 23, 2026 The only people who’d want this are fraudsters. Do not bow to them, please.

Sent from my iPhone

Christa R Chagra — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christa R Chagra Affiliation: Jun. 23, 2026 This is absurd! Reporting in a timely manner is imperative for transparency.

Sent from my iPhone

CHRISTALINA AND DON — Jun 23, 2026
Subject: S7-2026-15 Comment From: CHRISTALINA AND DON Affiliation: Jun. 23, 2026 Keep improved transparency! The CEOs and CFOs should be generating the info within companies, let them continue to be disclosed.

Sincerely,
Christalina ๑

Christforever — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christforever Affiliation: Jun. 23, 2026 We need to keep more transparency to the public and accountability amongst the corporate world. They pocess alot of influence directly or indirectly within the public realm of ordinary citizens that could affect them adversely should things begin to fall apart or worse become corrupt and hide pertinent facts. We see that monetary power and actions can persuade others to coverup or bury info that could affect society or the company at large. Let's keep it quartly. Desiree Israel. Senior citizen, homemaker, one who sees the necessity for transparency and accountability to the public they influence.

Sent from Proton Mail for Android.

Christi Powers — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Christi Powers Affiliation: Jun. 23, 2026 CA Powers, Colorado; retired.

We are already dealing with less transparency in most every form of federal government. There are elected officials who tip the market to benefit their portfolios. We have a so-called president who openly grifts while ruining the economy with a deflection war and shrines honoring himself.

Christian Carls — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christian Carls Comments on S7-2026-15 4 annual reports are better than less and build more trust between owner and company. Less reports are a reason to consider divesting.

Christian Fallen CEO of LearnLab — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christian Fallen I believe that this ruling would be detrimental to the markets. Transparency is key to keeping markets stable. Reducing reporting to twice per year would cause severe reactionary effects and introduce unnecessary volatility into the markets.

Christian Green — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christian Green I am in favor of keeping quarterly reports from corporations. I hear there is discussion on reducing that to semi annually. I think it's better to quarterly to keep transparency, which reduces volatility.

Christian Sangree none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christian Sangree I wholeheartedly disagree with the idea of reducing the quarterly reporting to just 2x per year. Taking the reports away makes everyone less informed, and remove some corporate transparency towards us, the owners. Please do not reduce the quarterly reporting. If anything, please add more transparency to trades taking place on behalf of our congressmen and elected officials. Or stop those trades altogether. That would be to the benefit of the citizens of this great country.

Christiana Dattolo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christiana Dattolo Affiliation: Jun. 23, 2026 We need to know!!!

Christie Ozymy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christie Ozymy Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Christie ozymy, executive assistant. If I have to reveal and report every quarter for my investments, I want financial institutions to have to do the same. Even if I didn't have to report to my employer about my financial investments every quarter, I still want the SEC to reveal, report and record quarterly.

Have a great day!

Christie Rogers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christie Rogers I feel that staying with quarterly reporting would be in the best interest of the stockholders. They need to be informed more than twice a year about the companies in which they (we) are invested

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Christina Adams-White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christina Adams-White Affiliation: Jun. 23, 2026 For people that puts a lot of money into the stock market needs to have two to three months to see what's going on with the companies that they're dealing with not 6 months cuz in 6 months of company can go out of business and steal your money. It needs to be made the way it is

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Christina Demel Citizen of Sweden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christina Demel Please let me get the information I need for a good qualified decision on my investments It is hard as it is make it not worse With kind regards Christina Demel From Sweden

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Christina F — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christina F Affiliation: Jun. 23, 2026 Christina Flanagan, retired non profit director. Quarterly reporting keeps companies honest and Held responsible to investors And the general public. The risks to the economy are too greatIf
quarterly reporting Becomes optional

Yahoo Mail: Search, Organize, Conquer

Christina Kade — Jun 23, 2026
Subject: S7-2026-15 From: Christina Kade Affiliation: Jun. 23, 2026 This is from Christina Kade 512 864 4612 and 50100 Iron Horse Trail in Georgetown, Texas 78626. I remember the recession that followed Enron. SEC needs to bring more accountability for corporations, not less. I'm tired of holding the bag whilst the thieves just jump to another company and start again. Every four months is necessary to make sure every thing is being watched not protected. Public accountability should be the prime directive.

512 864 4612

Sent via the Samsung Galaxy A13 5G,an AT&T 5G smartphone Get Outlook for Android

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Christina Liberatos — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christina Liberatos Affiliation: Jun. 23, 2026 You know it and we know it……there is already a plethora of corruption, abuse, and fraud going on !! Do NOT allow the dark, do NOT allow the change !!

Sent from my iPad

Christina Stewart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christina Stewart Affiliation: Jun. 23, 2026 Sorry we are not going backwards! Quarterly accountability should and must continue!

Sent from my iPhone

Christina Wilson Former CPA, former member NCACPA (retired) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christina Wilson As a lifelong accountant and finance professional and a current investor, I believe strongly that stockholders need financial information from the companies they own on a Quarterly Basis. Not only does it provide owners information on a meaningful basis but it also keeps corporate management accountable and fresh in the regulations around reporting. As David Gardener of Motley Fool says, less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I agree. And if costs are a concern, electronic communications through brokerages vs paper mailings can be implemented. Personally, I'd prefer electronic communications. I maintain that companies have a responsibility to provide owners financial reports no less frequently than Quarterly.

Christina Wolfe-Thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christina Wolfe-Thomas Affiliation: Jun. 23, 2026 I am old enough to remember Enron, and the reason we now have quarterly reports. Hands off the quarterlys.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Christine Abbey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Abbey This is a terrible idea and should be illegal.

Christine Ashbaugh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christine Ashbaugh Affiliation: Jun. 23, 2026 Enough of this shady proposal. The only ones who stand to benefit are the companies, not the investors.

Sent from my iPhone

Christine Ashbaugh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Christine Ashbaugh Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
We need transparency. Don't change it!

Christine Bird — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Christine Bird Affiliation: Jun. 23, 2026 Christine Bird
Ocala, Florida
Attorney

I will be relying heavily on my investments during retirement. Historically, quarterly reporting have resulted in a greater return on investments for the typical citizens.
During the 80's and 90's there seemed be be a shift away from pensions to IRA based retirement plans both in the public and private sectors. Many people late boomers/GenX and Millennials will suffer a loss of necessary income. Social Security is not a realistic retirement stipend and pensions are either not offered or are really small. For example, the Federal Government's pension plan offers 1 percent of the average of your 3 highest salaries times the number of years your worked. So if you are a legal assistant and make 78,000 a year and work for 15 years, your pension is only 11,900 a year. Not much for 15 years. The pension bumps up to 1.1 percent after 20 years. So if you worked 30 you'd only earn approximately 25,740 from your pension.

To offset there is a mandatory thrift program where you contribute towards an IRA. Given the costs of retirement, health care, medication, most of us will have to do really well with our investments to have any comfort and peace of mind when we stop working.

Sent from my iPhone

Christine Blunt — Jun 23, 2026
Subject: S7-2026-15 From: Christine Blunt Affiliation: Jun. 23, 2026 Keep the reporting the way it is. Stop the crooks. Rich people need to follow the law..

Christine Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christine Davis Affiliation: Jun. 23, 2026 NO! NO! NO!
It matters to me, my city, my state, my AMERICA, and the world at large.
Stop the billionaires and their cronies from destroying our economy here in America along with the world economy and markets.
Chris

Sent from my iPhone

Christine Ferrara Dellamonaca The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Ferrara Dellamonaca When you own shares of a company, you become part of that company. Therefore, more disclosure and transparency are better, not less. I urge you to keep the current disclosure regulations and not reduce them.

Christine Fien — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christine Fien Affiliation: Jun. 23, 2026 Keep quarterly to protect the working class. Enron was real. I have friends who lost so much with that scandal.
Respectfully
Christine Fien

Sent from my iPhone

Christine Foglietta — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christine Foglietta Affiliation: Jun. 23, 2026 Don't do this

X O Chris Sent from my iPhone

Christine Hicks — Jun 23, 2026
Subject: S7-2026-15 From: Christine Hicks Affiliation: Jun. 23, 2026 Honesty and transparency should be a priority. It is very apparent of the law on the land is not being respected or feared, if you were breaking the rules. I am very concerned about the financial stability of the United States of America, and that SEC should be protecting the financial security of America and how better to do it than to have quarterly verifications of what's going on financially. Please do your part of keeping America safe financially.

Respectfully submit it,
Christine M. Hicks.
Sent from my iPhone

Christine Janowiak-Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Janowiak-Miller I would like the number of public reports for companies to remain at four times per year. The public has the right to know how companies they own stock in and how all companies are publicly traded are doing on a quarterly basis.

Christine Keup — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Christine Keup Affiliation: Jun. 23, 2026 We enjoy reading our quarterly reports and it's our right to see them on schedule . Thank you .

Christine Kuhn Personal interest — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Kuhn Reporting is vital to analysis of investing, business forecasts and future endeavors.

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christine leubecker — Jun 23, 2026
Subject: S7-2026-15 Comments From: christine leubecker Affiliation: Jun. 23, 2026 Christine Leubecker, Special Educator. Please do not allow companies to report every 6 months. We need to hold them accountable to divulge their results quarterly. We need transparency to decide how to invest our money.

Sent from my iPhone

Christine Marie Osasu The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Marie Osasu Less information hurts. Reducing the reports is a mistake.

Christine McDaniel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christine McDaniel Affiliation: Jun. 23, 2026 It is clear to me that corporate America needs accountability. The temptations to tweak, juggle and fix later (that never comes) is too great. And Enron is the perfect example.

Retired Managing Director- Corporate Compliance

Christine McKinney — Jun 23, 2026
Subject: S7-2026-15 From: Christine McKinney Affiliation: Jun. 23, 2026 Christine McKinney, retired, KY. It matters because it's just another way to make it easier for unethical people to circumvent the law and evade accountability. And it's unamerican. It is a get out of jail free card & anyone who does the crime should do the time! In every walk of life.

Christine P. VanHoy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christine P. VanHoy Affiliation: Jun. 23, 2026 It's just another way for corporations to hide what they're doing and manipulate the data.
C. VANHOY

Christine Palmer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Palmer If you want to encourage retail investors to participate in the market, you cannot expect to conduct business behind a curtain of secrecy. I personally am not comfortable leaving any of my investments in companies that do not engage in transparency. Quarterly reports ARE the transparency in our current system, so I am strongly against removing or minimizing the requirement.

Christine Raines — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christine Raines Affiliation: Jun. 23, 2026 Removing the

quarterly report requirement is unnecessary and ridiculous. Bookkeeping software already exists to handle the “heavy lifting” portion of the reports, and companies are already complying with current regulations with no hardship. The ONLY reason to stop quarterly reporting is so criminals have time to cover their tracks.
Sincerely, Christine Raines
owner of stock and former data analyst

Christine Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christine Schmidt Please do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor, I strongly believe that I deserve more regular, transparent communication from businesses. Thank you.

Christine Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christine Smith Affiliation: Jun. 23, 2026 The status of quarterly reporting should remain in place. To do otherwise robs investors of much information regarding their investments and rewards oligarchs. Quarterly reporting allows investors to make better informed decisions regarding their own investments.
Christine Smith
Investor

Sent from my iPhone

Christine Trunda — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Christine Trunda Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparent accountability is absolutely necessary to prevent fraud in business. Don't make it easier for companies to bankrupt the American people investing for retirement!

Christine Winchell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Christine Winchell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to know!!!

Christoph Hesterbrink — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christoph Hesterbrink Quarterly Reporting is essential for maintaining transparency and trust

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Christoph Weber Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christoph Weber The current quarterly reporting requirements

are just fine and do not need adjustment, especially not loosening. As an investor I need to know what is going on inside the company I co-own with the other investors and I should receive regular truthful reports at least four times per year.

Christopher — Jun 23, 2026
Subject: S7-2026-15 From: Christopher Affiliation: Jun. 23, 2026 They take enough from their hard working employees. I guarantee if you find a company that didnt give their employees a christmas bonus, you'll find the same company gave that CEO a bigger one than he had last year.

Christopher Brockmann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Brockmann I believe less information for investors is disastrous and do not support changing reporting to twice annually. I want my quarterly reports in the businesses I invest in.

Christopher Cassel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Cassel I see no benefit for stockholders in reducing the management's financial reporting period from every quarter to semi-annually.

Christopher Clark — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Clark Reduced financial reporting is reduced transparency. It benefits those who'd like to hide information and/or reduce their costs at the expense of those investing in the company. It is wrong.

Christopher Coates — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Coates Less information is not a positive. If I own stock in a company, I should be as informed as possible.

Christopher Cover Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Cover Twice a year reporting isn’t enough.

Christopher DeLisle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christopher DeLisle Affiliation: Jun. 23, 2026 Protect the little guy and keep quarterly reporting.

Christopher DeLisle
Hollis Center, ME

Christopher Dennis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christopher Dennis Affiliation: Jun. 23, 2026 Christopher, Sales Manager, transparency and accountability are paramount for a healthy economy which is why quarterly reporting must remain. I repeat. Do NOT get rid of quarterly reporting. The people want it and our country needs it.

Sent from my iPhone

Christopher Gago — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Gago Imagine getting updates of your clild's school progress twice a year. Imagine learning the they are failing and you just find out in the middle of the school year. timely updates are vitally important to understand any endeavor. As with a child's progress, information regarding one's financial health is vitally important. Please keep public-company reports on a quarterly basis. Thank you.

Christopher Grant — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christopher Grant Affiliation: Jun. 23, 2026 This needs to be kept. This regression is part of the same thing that literally caused the crash of the 20s. Get your head out of the sand and get it together, keep quarterly reports!

Christopher Harris Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Harris Less frequent information will result in a less informed community of investors. Please do not take any action that will result in less than quarterly reporting from publicly traded companies. I consider less frequent reporting to be detrimental to my financial security as a private investor.

Christopher Hickey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Hickey We need MORE information on the businesses we own. NOT LESS!

Christopher Hopwood Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Hopwood Reducing public reporting effectively reduces what is only just considered an appropriate level of transparency. Allowing companies to slip six months before reporting potentially places investors at risk, and removes constraints that have proven to be time- based guard rails against impropriety.

Christopher J Henschen — Jun 23, 2026
Subject: S7-2026-15 From: Christopher J Henschen Affiliation: Jun. 23, 2026 Chris Henschen, HR Business Partner, Dallas, TX. History clearly shows that if we don’t regulate then people are greedy

and will do whatever it takes for a profit.

Thanks,
Chris Henschen
(361) 489-9958

CHRISTOPHER J SCHOELL — Jun 23, 2026
Subject: File No. S7-2026-15 From: CHRISTOPHER J SCHOELL I would like the SEC to NOT adopt the proposal that would reduce the number of public-company reports from four times a year to just two. As an individual investor, I deserve regular, transparent communication from the businesses that I choose to invest in. Reducing reporting requirements weakens the connection between companies and their owners. Please do NOT adopt this proposal. Thank you.

Christopher Joyce — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Christopher Joyce Affiliation: Jun. 23, 2026 Christopher Joyce- Business owner in Lansdale, PA.
PLEASE keep quarterly reporting.
As an investor it is vital to have companies report quarterly to maintain as much transparency as possible.

Thank you,

Christopher Joyce
cj2stronglink@gmail.com
(917) 544-7582

Christopher Mager — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christopher Mager Affiliation: Jun. 23, 2026 Keep it the way it is. There's enough corruption.

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christopher mcaliece na — Jun 23, 2026
Subject: File No. S7-2026-15 From: christopher mcaliece i strongly oppose the proposed move to semi-annual reporting. we need MORE, not less info on companies.

Christopher Michael Gore N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Michael Gore I am an individual investor, small business owner, and long-term shareholder in public companies. I oppose any proposal that would allow public companies to reduce their regular financial reporting from quarterly to semiannual

reporting. As an owner of businesses, I understand the importance of timely information. Better decisions come from better information. Public company shareholders are owners of those businesses and should have access to regular updates regarding financial performance, risks, capital allocation decisions, and management execution. Reducing reporting frequency would decrease transparency and make it more difficult for investors to evaluate the companies they own. Less frequent reporting would likely increase uncertainty, widen the information gap between management and shareholders, and contribute to larger market reactions when information is eventually released. The argument that semiannual reporting encourages long-term thinking is not persuasive. Long-term investors can choose to focus on long-term results regardless of how often information is provided. Access to information does not create short-term thinking. It creates informed ownership. As a business owner, I would not want to receive operating reports only twice per year. Public company investors should not be expected to accept a lower standard of transparency. The U.S. capital markets are among the strongest in the world because of transparency, accountability, and investor confidence. Maintaining quarterly reporting requirements helps preserve those strengths. Thank you for considering my comments. Christopher Michael Gore

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Christopher Michaud The Motlet Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Michaud There is nothing more important than full transparency in financial transactions for those people who manage your money.

Christopher Morse — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christopher Morse Affiliation: Jun. 23, 2026 Absolutely not! Do not change current quarterly reporting as it would certainly open the door to financial misfeasance.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Christopher Nugent None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Nugent Less of most things is good except when it comes to information. More is much better.

Christopher Reynolds None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Reynolds As per their instructions

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Christopher Richardson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Richardson As a retail investor, I would very much prefer to keep quarterly reporting. Thank you,

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Christopher Ross — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Christopher Ross Affiliation: Jun. 23, 2026 Don't change anything! We've tried it before with bad results.

Christopher Seely — Jun 23, 2026
Subject: S7-2026-15 From: Christopher Seely Affiliation: Jun. 23, 2026 Although the current quarterly reports can be a burden, and can lead companies to forgo long term growth strategies in favor of short term results, CEO's and CFO's need to held accountable for the financial results they present. Real jail time. Not just monetary fines (because we all know how poorly chief executives are paid). Don't change the system! It is not broken.

Christopher W. Seely

Sent from my iPhone

Christopher Sorge — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Sorge Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Reckless abandonment of sound economic and regulatory principles will topple our economy. If this happens those responsible will be held accountable by the veteran and military communities in the United States of America. If our nation falls because of your inactions or actions I envision many people will be rather upset to state it mildly. I am a former registered investment adviser and I will make it my life's mission to correct your agencies mistakes. Thank you for your time and God Bless.

Christopher Southwick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christopher Southwick Affiliation: Jun. 23, 2026
Transparency is the only protection we have to reduce insider trading. Keep quarterly reports.

Sent from my iPhone

Christopher Steele — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christopher Steele Affiliation: Jun. 23, 2026 No f'ing way

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Christopher Stunz NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Stunz All public companies should report financials daily instead of quarterly and definitely not semi-annually.

Christopher Titus — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Titus Individual investors need MORE information to

make rational decisions. Don't put us in the dark! Don't reduce the reporting requirements for public corporations.

Christopher Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christopher Williams Please keep filings on a quarterly basis. As investors, we need to see both short-term and long-term trends in order to decide where to put our money. Allowing changing of filings to only twice a year will reduce the amount of information we get, and our ability to choose our investments properly.

Christy Fagan The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christy Fagan Reporting financials twice per year is inadequate. Too much can happen in a 6-month period for investors to know the best way to proceed. We need quarterly reports.

Christy Kierl — Jun 23, 2026
Subject: S7-2026-15 Comment From: Christy Kierl Affiliation: Jun. 23, 2026 SEC - Keep quarterly reports!
Christine M Kierl- Mann

Sent from my iPhone

Christy Pretzinger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Christy Pretzinger I'm writing as an individual investor to oppose the proposal to reduce public-company reporting from quarterly to semiannual. Investing is ownership, and owners deserve regular, transparent communication from the businesses they hold. Cutting the number of required reports in half doesn't change how often those businesses act—products still launch, customers are still won and lost, strategies still succeed or fail every single day. It only changes how often owners hear about it. Less frequent reporting doesn't make companies easier to understand; it just leaves the people who own them knowing less. I'm not persuaded by the cost argument. Modern disclosure tools have made reporting more efficient, not less, and the expense of preparing a report is modest against the value of keeping shareholders informed. The short-termism argument is weaker still. Quarter-to-quarter thinking comes from how people react to information, not from the existence of the information itself. Removing reports doesn't cultivate patience—it just removes a check on what management tells investors and when. There's also a real cost to longer gaps between disclosures. Less frequent information doesn't reduce uncertainty; it concentrates it. When updates arrive only twice a year, each one carries more unaddressed change, which tends to produce bigger surprises and sharper market reactions rather than calmer ones. Transparency is the foundation of trust between companies and their owners. I urge the Commission to preserve quarterly reporting and keep individual investors informed. Thank you for your consideration.

Christy Strub — Jun 23, 2026

Subject: File No. S7-2026-15 From: Christy Strub I would like to advocate for keeping the quarterly reports mandatory.

Christy Young — Jun 23, 2026
Subject: S7-2026-15 Comments From: Christy Young Affiliation: Jun. 23, 2026 Quarterly keeps transparency for those of us trying to invest for retirement. 6 months allows to much to be hidden too long. Feels dishonest.

Christy Young
Sourcing Specialist
615.396.7025

Chrysalis, LLC Founder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chrysalis, LLC I believe that corporate report should remain the same four times annually.

Chuck — Jun 23, 2026
Subject: S7-2026-15 Comments From: Chuck Affiliation: Jun. 23, 2026 Keep everyone honest by keeping the quarterly mandate in place . We have enough fraud and corruption in our country let's not make it easier by slacking up on reporting .

CHUCK DUNSMORE Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: CHUCK DUNSMORE less information is equal to misinformation. I do not believe only twice a year reporting will help any investor feel confidence in this system

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chuck Essay E. Charles E — Jun 23, 2026
Subject: File No. S7-2026-15 From: chuck Essay only reporting twice a year doesn't let share holder's know what kind of ups and downs the business is going through!Also they have to do quarterly reporting anyways.

Chuck Hays — Jun 23, 2026
Subject: S7-2026-15 Comment From: Chuck Hays Affiliation: Jun. 23, 2026 Don’t allow this fraud. We don’t need to stuff more cash into billionaires pockets!

Sent from my iPhone

Chuck Lees Motley Fool Community — Jun 23, 2026

Subject: File No. S7-2026-15 From: Chuck Lees Please do not reduce the reporting frequency requirements.

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chuck morford — Jun 23, 2026
Subject: S7-2026-15 Comments From: chuck morford Affiliation: Jun. 23, 2026 Gentlemen: I've been a stock owner for over 55 years. A quarterly report is the minimum I would like to see so as to evaluate my investments in a timely manner. Thank you.

Chuck Sheppard Motley Fool investing none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Chuck Sheppard Motley Fool investing The longer the delay in reporting the increase in volatility as us investors learn about moves that are older. Transparency benefits us small investors, whereas opacity benefits the large investors and those with connections. Thanks

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CHUY CHAIN — Jun 23, 2026
Subject: S7-2026-15 Comments From: CHUY CHAIN Affiliation: Jun. 23, 2026 I am writing to express my strong opposition to the proposed amendments (File No. S7-2026-15) that would allow public companies to substitute traditional quarterly reports with semiannual reporting. While this rule is framed as a way to reduce compliance costs for corporations, it fundamentally undermines the rights and protections of everyday investors.

I urge the SEC to maintain the quarterly reporting requirement as the mandatory standard for all U.S. public companies to ensure a fair, transparent, and accessible market for everyone.

Sincerely,
J. Cadena
Insurance Special Investigator

Sent from my iPhone

Ciaran Quinn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ciaran Quinn As I long time investor, entrepreneur and company director in very happy with quarterly reporting. PLEASE KEEP IT THAT WAY.

Cid Doctor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cid Doctor Affiliation: Jun. 23, 2026 Don't even try it. That's a hard no. Unchecked corporate money is always a no. Make them have income taxed and track every cent through the government to implementation. Trust neither. - Charles Y, 1099 Gig Worker

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Cidney Ratliff — Jun 23, 2026

Subject: S7-2026-15 Comment From: Cidney Ratliff Affiliation: Jun. 23, 2026 It is necessary to see quarterly reports for proper evaluation and accountability. Short term problems can be addressed and correctly so business can respond when needed.
Cidney Ratliff. Retired Banker

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Cidney Ratliff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cidney Ratliff Affiliation: Jun. 23, 2026 It is neccary to see quarterly reports for proper evaluation and accountability. Short term problems can be addressed and correctly so business can respond when needed.
Cidney Ratliff. Retired Banker

Get Outlook for Android

Cileigh Addison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cileigh Addison Affiliation: Jun. 23, 2026 I agree! Keep it the same!

Cindy Barajas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Barajas Affiliation: Jun. 23, 2026 Companies should not be allowed to hide their losses from the public for 6 months. We, the public do not have the assets available for companies to put our retirements in jeopardy and then hide it from us.

Cindy Blanchard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Blanchard Affiliation: Jun. 23, 2026 (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.

Sent from my iPhone

Cindy Burns — Jun 23, 2026
Subject: S7-2026-15 From: Cindy Burns Affiliation: Jun. 23, 2026 Keep a quarterly right now at this point in time, they're getting away with theft and fraud as it is.Don't make it easier for them that's the last thing we need right now.
Cindy Burns U.S. Citizen

Cindy Cameron — Jun 23, 2026
Subject: S7-2026-15 From: Cindy Cameron Affiliation: Jun. 23, 2026 There needs to be ac ountability in today's word of greed and dishonesty. Please keep it the same.

Cindy Cieza — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Cieza Affiliation: Jun. 23, 2026 Stop trying destroy our beautiful country! I say this to all greedy entities. At this point even mechanical. No one is above . We all have the right to know , its ours . We trust in your name and brand, dont be an evil doer

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Cindy Claire — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Claire Affiliation: Jun. 23, 2026 I believe that all people should have access to this info. It's unfair to not disclose these opportunities!

Cynthia Casas, retired financial aid assistant.

Cindy Frownfelder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Frownfelder Affiliation: Jun. 23, 2026 Keep SEC reporting quarterly! I believed we've it's important for those making decisions about inflation, job numbers and interest rates to be fully informed of the trajectory of our economy to make good decisions. I'm a retired citizen living on Social Security and small pension.

Sent from my iPhone

Cindy Frownfelder Retired Auto Worker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cindy Frownfelder I demand that the SEC continue quarterly reporting. It's important for transparency to name individual investors.

Cindy Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Johnson Affiliation: Jun. 23, 2026 This is not the right thing to do, business leave it quarterly. Just do what's right for the taxpayers for once. We are FED UP with the BS

Sent from my iPhone

Cindy Kolbe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Kolbe Affiliation: Jun. 23, 2026 Keep CEOs honest,

keep quarterly reporting!!

Cynthia Kolbe
Medora, ND

Get Outlook for Android

Cindy L. — Jun 23, 2026
Subject: S7-2026-15 From: Cindy L. Affiliation: Jun. 23, 2026 My name is Cindy Lindsey, I'm a retired secretary and I live in Indiana. This quarterly reporting is necessary to keep people honest. No one is above the law. No one.

Cindy Lindsey

Cindy LaRue — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy LaRue Affiliation: Jun. 23, 2026 Cindy LaRue, Retired This would make it more viable for those that deal in deceit. Of course, that is how "this" administration likes to work.

Cindy Logan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Logan Affiliation: Jun. 23, 2026 CJ Logan, Admin Assistantant at a large publically traded company. Reports need to remain quarterly because of shareholders and accountability. No accountability and things start to get shady FAST! Been there done that, don't want to go through it again.

Yahoo Mail: Search, Organize, Conquer

Cindy Macias — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Macias Affiliation: Jun. 23, 2026 Company reporting needs to remain quarterly. Frequent reporting is necessary to ensure some kind of transparency and accountability.

Cindy Macias
Sent from my iPad

Cindy Macias — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Macias Affiliation: Jun. 23, 2026 Company reporting needs to remain quarterly. Frequent reporting is necessary to ensure some kind of transparency and accountability.

Cindy Macias
Sent from my iPad

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cindy Maple — Jun 23, 2026
Subject: S7-2026-15 Comment From: cindy Maple Affiliation: Jun. 23, 2026 Explain why this is good for all of us who have worked hard and invested over the years so that we can actually support ourselves with funds from our investments. If reporting only every six months, it wreaks of insider trading.

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By the way, Texas law requires all real estate licensees to give the following information about brokerage services to prospective buyers, tenants, sellers and landlords. Please click on the link below:

https://www.dropbox.com/s/txrcq1w4yihpj4k/Information_About_Brokerage_Services_BuyerTenant__11215_ts27746.pdf?dl=0

Consumer Protection Notice

Cindy Maple, REALTOR®, GRI
Century 21 Sunset, Realtors
830-456-1631
www.abellahomeonline.com

Cindy Moore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Moore Affiliation: Jun. 23, 2026 At a time when businesses especially large corporations have lost the public trust they need to become as transparent as possible. The only reason to avoid reporting is because there is something to hide. I'm a retired Florida teacher and after years of working in title 1 schools I've determined that poor performance is linked to poverty. Robbing public schools to enrich Charter and Private schools doesn't provide a better education for those in need.

Cindy Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Myers Affiliation: Jun. 23, 2026 Making cheating legal is what this sounds like.

Sent from my iPhone

Cindy O'Brien Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cindy O'Brien I think it is a mistake and a huge dis service to investors if the rules of the SEC change to reporting to 2 times per year instead the current quarterly reporting. I have a business and you need to know what is happening quarterly to continue to steer the ship. Don't do this for the companies and put investors at an even greater risk of companies gambling or stealing their retirement. Don't do it!

Cindy Persons — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Persons Affiliation: Jun. 23, 2026 Quarterly reports are in place for protection from fraud and misrepresentation. Keep quartlerly reporting mandatory!

Cindy Pursley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Pursley Affiliation: Jun. 23, 2026 I was a tax accounting manager for a public corporation. Quarterly reporting gives shareholders and investors important

information to make good decisions. What does the SEC want to hide? Fraud? Leave reporting alone unless you are strengthening it.

Cynthia Pursley
Retired CPA
Newnan, Georgia

Cindy Schmidt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Schmidt Affiliation: Jun. 23, 2026 My name is Cindy Schmidt and I'm just an ordinary RN, a regular citizen who hopes to retire someday.
This issue matters to me! I do not want to change from quarterly reporting to biannual. I rely on more frequent reporting to make decisions about investing in my retirement. I think it's unfair that those in the industry will be aware of any problems or risks with their business for six months and I don't know it. I could be sinking my retirement money into a failed company. They will gladly take my money. Then six months later I find out they knew all along?
Finally, I don't care about savings to companies. It's not worth the risk and potential cost to me. These big companies already get benefits and protections from the government. ENOUGH. It's time to look out for us, "We The People".

Cindy Stillings — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Stillings Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I wish to voice my concern about changing the requirement ending quarterly reporting. I am on a fixed income. Issues regarding fraud, or delays in reporting may directly affect my retirement income. Please do not make this change.

Cindy Timberlake — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Timberlake Affiliation: Jun. 23, 2026 It needs to stay in place! Corporate accountability must be kept in check. The gross corruption already taking place is beyond acceptable.

Cindy Timberlake Givans
Timberlake Textiles LLC
831-662-8834
www.timberlaketextiles.com

Typos a given!

Cindy Weigelt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cindy Weigelt Affiliation: Jun. 23, 2026 Cynthia Weigelt Insurance Agent

Absolutely AGAINST moving reporting to only every 6 months!

Cynthia Weigelt

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Cindy Whiting — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Whiting Affiliation: Jun. 23, 2026 I completely support quarterly reporting, it keeps everyone informed, it helps prevent some fraud and it equals the playing field. The money saved goes to the wrong people and I am very tired of the rich having a foothold over the rest of us.

Sent from my iPhone

Cindy Wyman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Wyman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Maintaining quarterly reporting is essential. Anything less than that would be considered irresponsible!

Cindy Zak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cindy Zak Affiliation: Jun. 23, 2026 Cynthia Zak
Office Manager
I wish to keep quarterly reports on my account. Thank you.

Cindy

Cissy Aberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cissy Aberg Affiliation: Jun. 23, 2026 This is very bad for us individual investors but I'm sure that's the point of it. Please don't support this blatant attempt to further promote and support insider trading.

Cissy Aberg
214-733-4434
talk or text

Cj Beegle-Krause — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cj Beegle-Krause Affiliation: Jun. 23, 2026 I want Quarterly Information on my investments! Things can go awry if the portfolio isn't regularly checked on how it's

doing.

CJ L — Jun 23, 2026
Subject: S7-2026-15 Comment From: CJ L Affiliation: Jun. 23, 2026 Claudia J. Leidy
Chief of Staff
Ocean Development
Keep It Quarterly!!!

Ck. Cynthia Shinaberger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ck. Cynthia Shinaberger Affiliation: Jun. 23, 2026 Keep us informed on the commings and goings of all transactions for transparency sake. Why let the greedy do it in the dark bring it to light.

Claire Daines — Jun 23, 2026
Subject: File No. S7-2026-15 From: Claire Daines If I'm investing in a company, I want to know regularly how that company is doing. Reports twice a year is not good enough, and is hardly going to inspire confidence, especially in new investors.

Claire Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Claire Johnson Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!!

Sent from my iPhone

Claire Klein — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Claire Klein Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Investors will be at a terrible disadvantage if they lack proper information. It will force investors out of the market or make them vulnerable to serious losses. Please keep honesty and transparency in the stock market so that we all have an equal opportunity to invest
thank you

Claire Lombardi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Claire Lombardi Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY... quarterly, quarterly, quarterly ...amen

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Claire McWilliams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Claire McWilliams Affiliation: Jun. 23, 2026 Transparency in

the financial sector is essential. Accountability is not just for some. It's for all people and entities. Do not change quarterly reporting.

E. Claire McWilliams, EdD
Reply to: drmcwills@gmail.com

Claire Morris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Claire Morris Affiliation: Jun. 23, 2026 Keep it! Claire Eacker. Retired.

Sent from my iPhone

Claire OConnor — Jun 23, 2026
Subject: S7-2026-15 From: Claire OConnor Affiliation: Jun. 23, 2026 The quarterly reports should remain. Semi annual makes it harder to spot patterns in fraud detection and in investing decisions for the retail investors.
Claire OConnor, psychologist, NY

Sent from my iPhone

Claire Thompson — Jun 23, 2026
Subject: S7-2026-15 From: Claire Thompson Affiliation: Jun. 23, 2026 Quarterly reporting is a way for customer to have more information about investments and an accountability and data for companies. In this day and age, trust is sadly lacking in our institutions. Quart reporting just gives more opportunity to prove companies are being honest and worthy of trust.

Claire Thompson
Retired educator and administrator
Irmo, SC

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claire wolper — Jun 23, 2026
Subject: S7-2026-15 Comments From: claire wolper Affiliation: Jun. 23, 2026 Dear SEC,
I am writing to you as an ordinary, everyday investor who is trying to save for retirement and build a future for my family. I strongly oppose the proposal to change corporate reporting from four times a year to just twice a year.
When you only force companies to report their numbers every six months, a massive "black box" is created. Six months is a lifetime in the business world. If a company is struggling, a lot of damage can happen in half a year before regular people like me ever find out.
Big Wall Street hedge funds can afford expensive data, private research, and high-tech tools to figure out how a company is doing in real time. Everyday investors like me don't have those resources. We rely entirely on regular, official SEC filings to see the truth and make informed

decisions with our hard-earned money.
Taking away quarterly reports doesn't level the playing field, it tilts it completely in favor of big institutional insiders. Please protect the regular investor and keep reporting mandatory four times a year.

Sincerely,
Claire Wolper

CLANCY CAIN — Jun 23, 2026
Subject: S7-2026-15 From: CLANCY CAIN Affiliation: Jun. 23, 2026 Save quarterly reporting!! Why in the world would we agree to roll back the changes that were enacted to prevent another ENRON disaster??

Sent from my iPad

Clara Chambers — Jun 23, 2026
Subject: Re: S7-2026-15 Comments From: Clara Chambers Affiliation: Jun. 23, 2026 Please redact my last name, email, and phone number from public comment.

Clarissa Chambers

On Tue, Jun 23, 2026 at 07:24 Clara Chambers <chambers.clar@gmail.com> wrote:

The beauty of Wall Street is that it isn't just for insiders and big investors, it's for everyday people. I'm Clarissa, I'm a math teacher, and I teach my students the power of investing. Allowing companies to only report their gains and losses semiannually strips everyday investors like me of information and therefore power. Please keep reports quarterly.

Clara Chambers
chambers.clar@gmail.com
(952)607-5393

Clara Chambers — Jun 23, 2026

Subject: S7-2026-15 Comments From: Clara Chambers Affiliation: Jun. 23, 2026 The beauty of Wall Street is that it isn't just for insiders and big investors, it's for everyday people. I'm Clarissa, I'm a math teacher, and I teach my students the power of investing. Allowing companies to only report their gains and losses semiannually strips everyday investors like me of information and therefore power. Please keep reports quarterly.

Clara Chambers
chambers.clar@gmail.com
(952)607-5393

Clara Lin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Clara Lin Affiliation: Jun. 23, 2026 Information from quarterly reporting allow investors to learn and understand the companies they invest. Without this information retail investors and the public at large will not be able to make rational investment decisions and the public will lose trust in the financial markets. More quality reporting, not less frequent reporting is what is needed.

Sent from my iPhone

Clare Goyette — Jun 23, 2026
Subject: S7-2026-15 Comment From: Clare Goyette Affiliation: Jun. 23, 2026 Demand quarterly reporting, the SEC must keep the players who want to abolish quarterly reporting honest.

Sent from my iPad

Clarence Poisson Retirted — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clarence Poisson Maintain the current quarterly financial reporting cycle.

Clarke Skelton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Clarke Skelton Affiliation: Jun. 23, 2026 Quarterly reports are essential to help investors evaluate whether to invest and which companies in which they want to invest. Quarterly report insure the long term stability of Wall Street.

Sent from my iPhone

Claude A. Nevels — Jun 23, 2026
Subject: S7-2026-15 Comment From: Claude A. Nevels Affiliation: Jun. 23, 2026 Keep it Quarterly.

Stop trying to Fix things that are Not Broken!

Claude LaVallee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Claude LaVallee Affiliation: Jun. 23, 2026 Regular investors—retirees, middle-class families, etc—need transparency in order to make decisions for their future. We need quarterly reports, if not monthly!

Sent from my iPhone

Claudette Lindquist — Jun 23, 2026
Subject: S7-2026-15 Comment From: Claudette Lindquist Affiliation: Jun. 23, 2026 I have been doing quarterly reports most of my 40+ years career, not fun but necessary for accountability and proactive business decisions.

Claudette Lindquist
Ellensburg WA

Claudia Stravato — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Claudia Stravato Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports are essential to an orderly economy. We don't need more chaos in our lives than we already have. Maintain quarterly reports.

Claudia Thomas Fiest — Jun 23, 2026
Subject: S7-2026-15 Comments From: Claudia Thomas Fiest Affiliation: Jun. 23, 2026 Please keep them quarterly
We need to keep records too

Claudia Yates — Jun 23, 2026
Subject: S7-2026-15 Comments From: Claudia Yates Affiliation: Jun. 23, 2026 Keep it so I know how my investments are doing.
Only the “insiders” will know what is happening beforehand and the rest of us will be in the dark and find out too late.

Sent from my iPhone

Claus Blem NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Claus Blem Not ok to do this, seems like you're trying to take advantage of the investing community.

Claus Peter Kerntke Investment Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Claus Peter Kerntke This bill reduces transparency, I wish to have more transparency not less.

Clay Baker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clay Baker I feel this change would greatly harm non professional investors because it would make access to current information much more difficult to obtain.

Clayton Fermino — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clayton Fermino To the Securities and Exchange Commission, I am writing as an individual investor to express my opposition to the proposed rule that would allow public companies to reduce their reporting from four times a year to twice a year. At its core, investing is ownership. When I own a piece of a business, I rely on regular and transparent communication from that business to make informed decisions. Cutting the number of reports in half weakens the connection between companies and the people who own them, and it does so at the expense of the individual investors this Commission is charged with protecting. I am not persuaded by the arguments offered in favor of the change. The claim that fewer reports would meaningfully reduce costs is questionable, particularly now that AI and modern disclosure tools have made preparing and filing reports far more efficient than they once were. The claim that less frequent reporting would ease short-term pressure also misses the point. Short-termism comes from how people react to information, not from the information itself. Removing reports does not make anyone more patient. It only makes everyone less informed. What is not in dispute is that less information rarely produces better-informed owners. Companies operate every day. Products launch, customers come and go, and strategies succeed or fail continuously. Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency does not eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be larger, the reactions sharper, and the resulting volatility greater. I respectfully urge the Commission to preserve quarterly reporting and to keep individual investors fully and regularly informed. Thank you for considering my comment. Sincerely, Clayton Fermino

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Clayton Johnston Financial Advisor, Stifel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clayton Johnston This whole industry is built on information, by moving to semi-annual reporting we are widening the gap in which we receive information which in turn results in periods of uncertainty in investing without actual knowing information on the company that could be 4-5 months old. By doing this we are hurting the pubic, non-institutional traders by limiting their access to information in a world where information drives decisions.

Clayton Thornber Retired small business owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clayton Thornber Quarterly reports, at least. With computerized records, monthly shouldn't be a burden. I surely couldn't have successfully managed my business

without my monthly snapshots.

Clem Segura The motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clem Segura Quarterly reporting is an important tool for monitoring performance and informing investment decisions. We should keep it at the current periodicity.

Clemetee Whaley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Clemetee Whaley Affiliation: Jun. 23, 2026 Keep our investments Safe and transparent. KEEP QUARTERLY REPORTING!

Cletus — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cletus Affiliation: Jun. 23, 2026 To undermine the american people like this would be a tragedy and a catastrophic betrayal of our Society. Greed is the mortal sin that corrupts all and destroys without conscience. Allowing criminals extra time and deeper secrecy will lead to societal colapse. It is tres Herr. Death to traitors.

Sent from my iPhone

Cliff Boettcher CD1 — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cliff Boettcher I disagree with changing companies to elect to reduce the number of public-company reports from four times a year to just two. This is not fair to investors that are, in reality, part owners.

Cliff Lindell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cliff Lindell Affiliation: Jun. 23, 2026 Keep it as is. There is no financial gain for the companies, CEO's or investors. All this does is try to keep them honest.

Cliff Lindell

Cliff Raymond — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cliff Raymond Reporting should be required MORE often, not less. With all the computer power now available that shouldn't be a problem. How about 6 times per year for a while, then make it monthly?

Cliffe Lawton — Jun 23, 2026

Subject: S7-2026-15 Comment From: Cliffe Lawton Affiliation: Jun. 23, 2026 Keep the quarterly reports to assist the small investors to make up to date decisions about their investments. If the time frame is expanded the investor may not be able to make timely decisions. Thank you for your time, Cliffe Lawton, retired Nurse

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Clifford Gaston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Clifford Gaston Affiliation: Jun. 23, 2026 Keep Quarterly Reporting

Yahoo Mail: Search, Organize, Conquer

Clive Levin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clive Levin I don't think it's a good idea to limit the amount of public reports as this will make it harder for investors to thoroughly research the companies they plan on investing in

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Clyde D Wagner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Clyde D Wagner I oppose reducing the reporting rules of companies to their owners / shareholders.

Clyde Freels — Jun 23, 2026
Subject: S7-2026-15 Comment From: Clyde Freels Affiliation: Jun. 23, 2026 Keep quarterly so we know what is happening in stocks

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clydeviernes8778 — Jun 23, 2026
Subject: S7-2026-15 Comment From: clydeviernes8778 Affiliation: Jun. 23, 2026 in this time and place in human history and technological advancement, the corporate financial record must be available online 24/7, else just stay private.

Sent from my Galaxy

CMFMD@Icloud. Motley Fool — Jun 23, 2026

Subject: File No. S7-2026-15 From: CMFMD@Icloud. 2 times a year hurts the customer not the Vendor.

Cody Brunck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cody Brunck I'm against reducing the amount of reporting required. Transparency is importance and reporting should not be reduced.

Cody Evans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cody Evans Reducing the number of public company reports increases the opportunity for corrupt practices like insider trading to take place when political and financial corruption are top of mind for most Americans. At a time when public distrust and skepticism are high, why is there any consideration for less transparency about company performance to its shareholders? Who stands to benefit from an less informed pool of investors? Any cost-saving argument regarding the reduction in number of public-company reports is a short-sighted excuse that fails to recognize the consequences of increased volatility around infrequent reports.

Cody freeman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cody freeman This rule would reduce the transparency and take away what little edge the individual investor might still have in today's already disadvantageous market.

Cody Stacey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cody Stacey We want more information as investors, not less. Please do not reduce the amount of reports required by companies. We deserve information and transparency.

Colby Mills — Jun 23, 2026
Subject: File No. S7-2026-15 From: Colby Mills Please do away with proposal #S7-2026-15. As a stock investor and a small-business owner, I am strongly opposed to reducing corporate accountability. In general, the notion that corporations can be trusted to "self-govern" is flawed and inaccurate. In this specific case, it would also deprive investors like me (AKA most of your administration's voters) of the information upon which we make financial decisions. Investments are my family's lifeline to grow our current money and save for future stages of life (retirement, my daughter's college tuition). Like millions of other investors, I rely on quarterly reports to make decisions about buying, selling, or holding stocks in my portfolio (and the same for stock-based mutual funds). If my government were to intentionally cut that information in half, that would seem not just ill-conceived but actually callous. It would seem as though my government was more responsive to corporations than to its constituents. (I can't imagine there was a grassroots outcry from citizens for this proposal.) That callousness and lack of consideration would factor into my voting decisions in 2028.

Coldweathernorth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Coldweathernorth Affiliation: Jun. 23, 2026 Paula Nelson Retired we need transparency, CEO s need to be accountable. Not unreasonable to require that accountability.

Cole Farms Farmer and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cole Farms To whom it may concern, Any attempt to lessen reporting to stockholders should be strongly discouraged. Every company that is publicly traded should always be required to give it's shareholders a quarterly report. Many of the companies traded are multinational companies and impossible to track by the small investor and with as much volatility as we have in today's market I wouldn't feel safe investing in a Company with only semiannual reports. Thank you for you attention to this matter. Daniel Cole Cole Farms

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Coleen Kelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Coleen Kelly Affiliation: Jun. 23, 2026 I believe it should be monthly reporting but certainly not six month reporting! People need to be aware of where their money is being spent/invested. I don't want a surprise in six months, for better or worse. Accountability is a high priority.

Colette McCracken — Jun 23, 2026
Subject: File No. S7-2026-15 From: Colette McCracken I do not support the proposal to allow companies to reduce public reporting from four times a year to just two. We are living in an era where investors and the community rightly expect greater transparency, accountability, and timely access to information—not less. As shareholders and owners of these businesses, we rely on regular reporting to understand a company's performance, risks, and strategic direction. More frequent reporting enables investors to identify emerging issues early and make informed decisions. Reducing reporting requirements increases the risk that material problems may go unnoticed until a company is already in significant difficulty. Boards have a responsibility to communicate openly and proactively with shareholders. Investors should not be left learning about serious financial concerns only when the ship is already sinking. Maintaining quarterly reporting requirements supports good governance, strengthens market confidence, and upholds the principles of transparency and accountability that modern investors expect.

Colleen Banghart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Colleen Banghart Affiliation: Jun. 23, 2026 You must keep the quarterly reporting! Again, all this does is give the rich the advantage. Just like always!! It's always on the backs of the poor

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colleen bruns — Jun 23, 2026
Subject: S7-2026-15 Comment From: colleen bruns Affiliation: Jun. 23, 2026 Its imperative to hold

quarterly reporting. Transparency is essential.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Colleen Grant Audit — Jun 23, 2026
Subject: File No. S7-2026-15 From: Colleen Grant Communication is key for investors to make important decisions on a consistent basis. We have had too many issues with our stock market. As a result, we should be looking for ways to increase regulations so that the public is safe. Instead, this proposal is keeping the everyday investor in the dark.

Colleen Lewis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Lewis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Leave it to quartile, there's already enough insider.trading going on with the elite .

Colleen McMahon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Colleen McMahon Affiliation: Jun. 23, 2026 Shareholders are to be respected in a capitalistic, free economy. It is bad enough that stock prices are driven by large institutions and insiders. Taking away 50% visibility from retail investors, many of whom like myself are retirees living on social security, would be one more way to push corporations and wealthy individuals higher and push the average citizen lower economically. Or is that the point?

Sent from Gmail Mobile

Colleen Meegan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Meegan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's way past time we impeach & remove trump.

Colleen Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Colleen Murphy Affiliation: Jun. 23, 2026 Please keep quarterly reports. It helps with financial decision management.

Colleen P. Garrett Individual Investor — Jun 23, 2026

Subject: File No. S7-2026-15 From: Colleen P. Garrett Dear Commision Members, Today, I learned that the SEC wants to reduce reporting requirements for publicly traded corporations from 4xs and year 2xs a year. I want to argue that financial and regulatory reports can and should be updated far more frequently rather than less frequently. Technology and AI systems, are able to make instant reports at this point. Investors should be able to look at a company in near real time at this point with minimal assistance. More information is always better than less. Thank you, Colleen

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Colleen Reilly — Jun 23, 2026
Subject: Keep it quarterly From: Colleen Reilly Affiliation: Jun. 23, 2026 Hello,

I'm writing today to let you know that as American I do not support the upcoming grift by the SEC to only require companies to report profits bi- annually. These people have my money, they are playing with my money, but they will not be if they are not transparent about what they are doing with my money. I'm sure that a lot of other people aren't going to buy into this nonsense either. We've seen what a run on the market can do, do you really want to own that?

Colleen Reilly

Yahoo Mail: Search, Organize, Conquer

Colleen Roop — Jun 23, 2026
Subject: S7-2026-15 Comment From: Colleen Roop Affiliation: Jun. 23, 2026 Dear SEC,

Quarterly reporting needs to stay. I was working for Arthur Andersen &Co. S.C. when the Eron scandle hit. Arthur Andersen folded and everyone lost their jobs. Even though Arthur Andersen was eventually proven to not have broken the law, the damage was done. CEO's need to be held accountable and in a timeframe that is responsive so the average American can make informed decisions with the companies they have invested in via buying stock. Why should millionaires, billionaires, and trillionaires be rhe only people to make money via investments.

Thanks,
Colleen Roop
10926 W. Boswell Blvd.
Sun City, AZ 85373

Yahoo Mail: Search, Organize, Conquer

Colleen Sandbach — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Colleen Sandbach Affiliation: Jun. 23, 2026 How about just NO. Again trying to rip us off !!

COLLEEN TRAVIS — Jun 23, 2026
Subject: S7-2026-15 Comments From: COLLEEN TRAVIS Affiliation: Jun. 23, 2026 As a retired school teacher who taught both critical thinking skills and history, the idea of rolling back the need for accountability in finances is ludicrous. Rolling back that accountability window provides too much time for nefarious dealings to percolate before something can be done about it. We are living in an age of greed, grift, and fraud. Keep it at 3 months

Sent from my iPad

Colonel Conner Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Colonel Conner Less transparency is never a good idea. Quarterly reports focus more on or represents a better finger on the pulse of what is happening and what is trending. The past may give us a track record but it cannot give us the here and now with a pointer on the future. An informed investor is a better investor.

Colter Cumin Banker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Colter Cumin I think quarterly reports are very important for individuals investors like myself to have more information on companies that invest in.

Comcast — Jun 23, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 23, 2026 As an investor of my life savings in order to maintain independence and provide for my needs as I grow old, I deserve to have updated information so I may make informed decisions. The quarterly report protects me, my children , the government by ensuring timely reports which provide investors information and limit fraud opportunities. Our needs are greater than those of corporate entities and executives. Amanda Limpert, 67, retired

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Conan Lazauski — Jun 23, 2026
Subject: S7-2026-15 Comment From: Conan Lazauski Affiliation: Jun. 23, 2026 Dear SEC,
I am retired and depend on my portfolio for half of my income. Quarterly report are one of the few ways I can track what the companies are performing. If the shift to twice a year is approved, rebalancing my portfolio becomes difficult and mismanage by the companies can be easily hidden. Therefor I urge you to disapprove switching to twice a year reports.
Colin lazauski
Retired engineer
Clazauski@outlook.com
505.234.4080

Concerned Invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Concerned Invester I oppose the change to less frequent reporting by companies.

Concerned Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Concerned Investor I believe cutting down communication from 4 times yearly to twice yearly is a mistake. As investors, it is imperative that we be informed. With the advancements of AI, reporting should be more efficient than in years past. Having quarterly reports allows for more informed choices, less surprises. I would argue that investors need more frequent communication NOT less. Thank you for your time!

Concerned Retail Investor Concerned Retail Investor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Concerned Retail Investor Concerned Retail Investor Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Subject: Opposition to Proposed Rule on Semiannual Reporting (File Number S7-2026-15)
To the Securities and Exchange Commission:
As a retail investor who is relatively new to the markets, I am writing to strongly oppose the proposal to allow public companies to switch from quarterly to semiannual reporting. My goal is to build a secure financial future, but to do that safely, I need an even playing field—not one tilted further in favor of institutional billionaires.
Reducing corporate transparency to just twice a year directly hurts everyday investors for several key reasons:
Widens the Information Gap: Large institutional investors have deep research teams and direct access to company management. Retail investors rely entirely on timely, public disclosures. Leaving a six-month blind spot ensures that main street investors are trading with a massive information disadvantage. Increases the Risk of Insider Trading: A six-month window between financial reports gives corporate insiders a massive window of time to act on material, non-public data before the public is ever made aware. This invites the very blatant corruption and market manipulation that the SEC is supposed to protect against. Undermines Market Confidence: Transparency is the only thing that prevents fraud. Allowing companies to hide their financial realities for half a year at a time makes the markets more volatile and less trustworthy. The SEC's primary mission should be protecting individual investors from being taken advantage of by powerful insiders, not rolling back critical disclosure requirements. I urge the Commission to reject this proposal and maintain the quarterly reporting standards that keep our markets fair.
Thank you for your time and consideration.

Conni DeBlieck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Conni DeBlieck Affiliation: Jun. 23, 2026 Hello

No companies should be allowed to go “dark” and not transparent. This is why we are in this mess in the first place. Please put an end to this these types of issues

Sent from my iPhone

Connie Biggs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Connie Biggs Affiliation: Jun. 23, 2026 Keep the quarterly reporting!! It needs to be mandatory for all CEO'S, Elected officials, and any person involved with

making decisions with any company or corporation!!

This is important to keep them honest as their decisions affect the public!!

Connie Biggs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Connie Biggs Affiliation: Jun. 23, 2026 Keep the quarterly reporting!! I needs to be mandatory for all CEO'S, Elected officials, and any person involved with making decisions with any company or corporations!!

Connie Bloom — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Bloom Affiliation: Jun. 23, 2026 Wall Street is already corrupt enough. Removing transparency will make it worse.
It should be people before profits!

Connie Crawley Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Crawley Jones Affiliation: Jun. 23, 2026 I want quarterly reporting to remain. I am a retiree and believe that more frequent reporting will reduce fraud and provide me with better information with which to monitor my accounts.
Connie Crawley

Connie DeJong — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie DeJong Affiliation: Jun. 23, 2026 Keep Quarterly reports, unless company can be stable from previous 3years.

Connie DeJong

Connie Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Ellis Affiliation: Jun. 23, 2026 It is vital to investors to keep quarterly reporting. For many, our very livelihood in retirement will be out on the line if the reporting timeline changes.

Connie Helms Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Connie Helms As an investigator, a biannual reporting schedule would severly hamper my abitlity to evaluate companies I am interested in and critically hamper my ability to invest wisely.

Connie Jarrett None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Connie Jarrett Since you have traditionally reported on a Quarterly basis, it looks suspicious to the casual observer and possibly future investors.

Connie Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Murray Affiliation: Jun. 23, 2026 6 months is too long of a period not to be hearing on how well or poorly a company is doing. Im retired and how my funds are doing is pretty important to me. Keep the reporting to quarterly.

Yahoo Mail: Search, Organize, Conquer

Connie O — Jun 23, 2026
Subject: File No. S7-2026-15 From: Connie O To the decision makers at the SEC, As an investor, the possibility that the companies I invest in could go 6 months without reporting how the business is performing is unthinkable to me. It puts retail investors at particular risk as we don't have access to what's happening behind the scenes. It could allow those with inside information to hollow out a company long before we have actionable information. The very notion of this change is part of a spreading corruption and rot of American institutions. While it may enable your cronies to make some huge short term profits, it too threatens to contribute to the destruction of the US, its reputation and financial standing in the world. It seems that bad actors are setting up the American people for catastrophic failure. Do not make this change. Do not leave investors dangling in the blind for 6 month stretches. And while you are at it, grow some balls and stop letting Elon Musk pump up his companies stock prices with massively speculative dream-like un achievable promises that can't be fulfilled. Many people don't have the scientific or financial sense to see through his nonsense. Thank you for your attention to this matter. The American people are watching. We will do everything we can to be sure criminal activity is prosecuted to the greatest extent possible when the time comes.

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connie rhinehart — Jun 23, 2026
Subject: S7-2026-15 Comment From: connie rhinehart Affiliation: Jun. 23, 2026 Six months is too long. Investors need more transparency not less. Stock represents ownership and want to know exactly how the company is performing. An example of what can happen is General Motors who declared bankruptcy and made their bonds worthless.

Sent from my iPad

Connie Wingard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Wingard Affiliation: Jun. 23, 2026 It makes it seem as though corporate America is trying to hide things from their investors from main street. I'm sure they will be reporting to the insiders on Wall Street whenever they ask. We'll be getting screwed again.

Connie Wright — Jun 23, 2026
Subject: S7-2026-15 Comment From: Connie Wright Affiliation: Jun. 23, 2026 Our world moves so

fast that we need information expeditiously to make good decisions based on current info. Connie Wright, retired, former Adm Supv at electric cooperative 32+ years

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Conor Carroll — Jun 23, 2026
Subject: File No. S7-2026-15 From: Conor Carroll I oppose the proposal to reduce required public reporting from quarterly to semiannual. Transparency is essential to fair and efficient markets. Investors who own shares in a company deserve regular, timely information about the business they own. Reducing reporting requirements would make it harder for investors to make informed decisions and would weaken accountability to shareholders. Public companies benefit from access to public capital, and regular disclosure is a reasonable obligation in return. Less frequent reporting would weaken the connection between companies and their owners and reduce the transparency that underpins investor confidence in U.S. markets.

Conor Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Conor Wilson At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day, you would just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This is short-sighted and in no one’s best interest.

Conrad Broersma — Jun 23, 2026
Subject: File No. S7-2026-15 From: Conrad Broersma Reporting needs to remain at quarterly for transparency. If I own shares I own a part of that company and I want to know what’s happening and where the vision for future is.

Constance Carfrey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Constance Carfrey Affiliation: Jun. 23, 2026 Keep them honest! That way we don’t want another Enron!

Sent from my iPhone

Constance Gilhooly — Jun 23, 2026
Subject: S7-2026-15 Comments From: Constance Gilhooly Affiliation: Jun. 23, 2026 There is a big enough problem with corruption in our country. You will be increasing the problem. Maintain the quarterly accountability, reports and signatures.

Sent from my iPhone
Connie Gilhooly

Constance Lorig — Jun 23, 2026
Subject: S7-2026-15 From: Constance Lorig Affiliation: Jun. 23, 2026 keep quarterly reporting - why not? To make life easier for CEOs? Businesses know what they need to do when they start a business.

Connie Lorig
De Pere, WI

Constance Mason — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Constance Mason Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Checks and balances are necessary and non negotiable for a legitimate system.

Constance Sullivan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Constance Sullivan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I believe we have enough fraud in our country. We don't need to be given those that do these despicable people another road to cheat the little guy. Myself being one.

Cookie N — Jun 23, 2026
Subject: Comment on File S7-2026-15: Opposition to Proposed Rule Making Quarterly Reporting Optional From: Cookie N Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I am writing to express my strong opposition to the SEC's proposal to make quarterly financial reporting optional and introduce a semiannual Form 10-S framework.

Mandatory quarterly disclosures (Form 10-Q) are vital to the integrity, transparency, and fairness of US capital markets. Moving to a semiannual reporting system would severely harm retail investors and market efficiency for several key reasons:

• Exacerbates Information Asymmetry: Institutional investors possess advanced data analytics and direct corporate access. Retail investors rely heavily on public quarterly reports to level the playing field.

• Increases Market Volatility: Reducing data frequency to every six months will result in massive information gaps. Earnings surprises will become larger, causing sudden, disruptive swings in stock prices.

• Hides Financial Distress: Six months is a long period in the modern economy. A company's

financial health can deteriorate significantly in that window, leaving investors exposed to hidden risks for too long.

• Distorts Market Comparability: If reporting becomes voluntary, a fragmented system will emerge. High-performing companies may report quarterly, while struggling firm delay data, destroying standard cross-market analysis.

I strongly urge the Commission to maintain the current mandatory quarterly reporting framework to protect investors and preserve confidence in our financial markets.

Sincerely,

Janice Nichols
Concerned Citizen

Cookie Roberts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cookie Roberts Affiliation: Jun. 23, 2026 Cookie Roberts, Perry Michigan, here. 81 years old, and lost all my stocks and retirement money in 2008. You all remember that, right? Keep the reporting quarterly, so others don't lose retirement monies and have to work until they die. Thank you for your attention to this problem.

Cooper Pynos — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cooper Pynos Affiliation: Jun. 23, 2026 My name is Cooper P from Pennsylvania. We the people are getting tired of your funneling of wealth to the top. Leave it quarterly for the little guys, not like you can eat your money anyways.

Cora Keweshan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cora Keweshan Affiliation: Jun. 23, 2026 Keep it QUARTERLY!

Cora Keweshan

Corey Hanley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Corey Hanley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Companies need to report to shareholders quarterly for more transparency. Moving toward a semi-annual reporting structure would just allow potential fraud to go that much longer before being found. Do not allow the current fraud heavy administration to sway reporting even more into the hands of corporations. Quarterly reporting helps to protect investors and citizens against corrupt corporate practices and protects the economy from the potential of another Enron. Do your jobs and protect investors.

Corey White Investor, The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Corey White The Motley Fool Community advised of this proposed change. It is a mistake to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As investors and as such owners of these public companies, less transparency creates uncertainty. Timeliness of information is critical when making investment decisions. I strongly urge you to maintain the four reporting period per year requirement.

Cormac Eubanks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cormac Eubanks Dear Commissioners: I am writing to formally oppose the proposal currently under consideration that would allow public companies to elect to reduce their quarterly reporting obligations from four times a year to just two. While there have been discussions regarding regulatory efficiency, this specific measure strikes at the heart of market integrity and investor protection. I respectfully request that you reject this amendment or reconsider it before implementation. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. This erosion of accountability does not just benefit corporate management; it directly harms retail investors who rely on consistent data to evaluate risk, performance, and future viability without being forced into relying solely on speculative rumors or third-party analysis of incomplete information. The Commission’s proposal cites two primary rationales for reducing reporting frequency: potential cost savings for registrants and reduced pressure on market participants. I must push back against both assertions as they stand in the current economic climate. Some argue that fewer reports would reduce costs. Maybe, though this argument feels antiquated given our technological reality. In an age of AI and increasingly efficient disclosure tools, even that point is debatable. The cost burden of filing financial data has not meaningfully increased; conversely, the value provided by consistent information flows remains constant or grows. Trading on a half-year reporting schedule creates dangerous asymmetry in timing between management’s knowledge and the investor's ability to act upon it. Others argue it would ease the pressure to manage quarter to quarter. This assumes that transparency itself is the problem rather than short-termism driven by speculation based on incomplete data streams. Short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient; it just makes everyone less informed. Reducing disclosure frequency would ultimately increase volatility and lower market liquidity. Without quarterly updates, investors cannot accurately price assets during interim periods when a company’s financial health may deteriorate or opportunities arise that require capital allocation adjustments. This rule change risks favoring corporate management comfort over investor clarity. For these reasons, I urge the Commission to uphold current standards of transparency. We can maintain cost efficiency without sacrificing regular communication between companies and shareholders. Please ensure that investors retain the ability to monitor their ownership effectively throughout the fiscal year. Thank you for your time and consideration on this critical matter regarding capital market infrastructure.

Cornel DeLorean The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cornel DeLorean Please do not pass this! Less information never creates better informed owners of stock in companies like me. With the advent of AI agents and increasingly capable and efficient tools, the work and overhead of submitting the reports getting easier and easier. Companies should focus on improving disclosures and providing more information, not less.

Cornelius Costello — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cornelius Costello A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Corry Haxton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Corry Haxton Affiliation: Jun. 23, 2026 The corruption in this Administration is already oppressive and openly obstructive. This is just another effort at more corruption- let's make it not happen!

Yahoo Mail: Search, Organize, Conquer

Cory Ringdahl none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cory Ringdahl I'm firmly in favor of bi-annual reporting over quarterly reporting. A greater focus on long-term strategy can only be a benefit for public corporations, and potentially lower regulatory compliance costs is of benefit to both regulators and industry.

Cory Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cory Smith Affiliation: Jun. 23, 2026 don't rob the American people of their hard earned money.

Cosette Moore — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cosette Moore I believe there should still be quarter reports to keep transparency. This reduces surprising news from becoming volatile in the market.

Cote Loef — Jun 23, 2026

Subject: S7-2026-15 Comment From: Cote Loef Affiliation: Jun. 23, 2026 Makes you wonder what kind of shenanigans will occur within those months without any reporting.

Sent from my iPad

Courtney Copeland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Courtney Copeland Affiliation: Jun. 23, 2026 Courtney Copeland, counselor, there should be no reason to hide anything. We deserve to know what's going on with business as we interact with.

Courtney Richardson Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Courtney Richardson Reporting should occur quarterly. Existing transparency needs to be maintained in order for investors to make good decisions about ownership.

Courtney Simmons The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Courtney Simmons CEOs of huge corporations would never be satisfied with semi annual reports from their executives. In the same way, as an investor, I will not be satisfied with semiannual reporting. Reporting needs to remain quarterly as it is now. Thank you.

Cousin Tish Cavalier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cousin Tish Cavalier Affiliation: Jun. 23, 2026 Quarterly reporting works. Don't try to fix what isn't broken. Publicly held companies owe timely and truthful updates to shareholders.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

CP — Jun 23, 2026
Subject: S7-2026-15 Comment From: CP Affiliation: Jun. 23, 2026 Cameron LeCocq. One day, all this current corruption will see the light of day, and ALL those who had a hand in it will be exposed. And there will be consequences.

Craig and Kathie Decker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Craig and Kathie Decker Affiliation: Jun. 23, 2026 Don't fix what isn't broken.

Yahoo Mail: Search, Organize, Conquer

Craig Benjamin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Craig Benjamin Affiliation: Jun. 23, 2026 If it take 6months to find out u loss all your money on stock, why u just take it now and and call it bail out for the company. That is what u working it up to.

Craig Essex — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Essex I do not agree with reducing reporting requirements from four times per year to two. Less information is not what investors need.

Craig Feinberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Craig Feinberg Affiliation: Jun. 23, 2026 Must keep transparency by having reporting quarterly.

Craig Feinberg

Craig Gaume — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Gaume As an individual investor, I rely on the transparency provided by quarterly reporting. I appreciate the SEC's effort to reduce bureaucracy and costs. However, public companies have an obligation to communicate regularly with their owners regarding their financial and operational performance and asking said company to do so 4 times a year is not overly burdensome.

Craig Geraci — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Geraci Investors rely on quarterly reporting. Cutting the reporting requirement in half may save the company a few bucks but how does this affect the investor and the overall market. Not positively I believe.

Craig Harbison — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Harbison Dear gentleperson at the SEC, Businesses that use investors money need to report quarterly in fairness to their investors. I stand with Motley Fools opinion on this Thank you, Craig Harbison

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Craig Hauser — Jun 23, 2026
Subject: S7-2026-15 From: Craig Hauser Affiliation: Jun. 23, 2026 As a private investor, quarterly reporting is vital to ensure that the information I am receiving on my investments is accurate, timely and truthful. Removing accountability for the CEO’s and CFO’s of public companies invites shenanigans to occur and places every investment I own at risk.

Craig Hauser
Citizen and Investor

Craig Hillegas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Craig Hillegas Affiliation: Jun. 23, 2026 Keep the reporting quarterly! 6 months allows for more time to hide the details...

Craig Hillegas
651-492-6701

Craig Krenz Stockholder/Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Krenz Reducing the reporting requirements for companies to less than quarterly would have an adverse impact on investors. Public companies need to be public and allow investors/owners to have up to date information. This IS NOT a proper or effective way to reduce costs! I am absolutely against reducing reporting requirements for public companies.

Craig Law — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Law As an investor, i believe this weakens reporting. It is not in the best interest of investors. Quarterly reporting is essential.

Craig Lommel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Craig Lommel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I understand you are contemplating removing quarterly reporting of the 10q reports. I believe this will put individual traders at a disadvantage with insider and institutional traders. The proposal may seem like it will save money for corporations but the disadvantages to everyday individual traders would be potentially devastating.

While company insiders trading is not legal, it surely is happening already, and institutional traders can also take advantage of the delay in important information which puts individual traders at a significant disadvantage.

please do not limit required reporting so that the information playing field remains somewhat level!

craig Lommel

Craig Muhl private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Muhl Transparency and quarterly financial reports go

hand-in-hand. Please do not allow companies to bypass the 4 quarterly reports that I am accustomed to.

Craig Powell The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Powell There is no logical reason to reduce reporting to twice a year. As an investor/owner, I deserve to be kept informed about my investments more than twice a year.

Craig Regala — Jun 23, 2026
Subject: S7-2026-15 From: Craig Regala Affiliation: Jun. 23, 2026 We need more accountability, not less.

Craig Rekowski The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Rekowski Reducing the amount of times a publicly traded company needs to file reports only hurts investors or owners of the company. Less information in frequency over the year does not lead to better decision making or holding companies accountable for results. As part owner of companies, I would not want to know how my management is doing only 2 times per year versus quarterly. In the age of AI and automation, the reduction of reporting does not reduce costs, it only reduces information frequency.

Craig Robbins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Robbins Please do not allow companies to reduce their number of public company reports from 4 to 2. Investors need transparency and frequency to make informed decisions. In the new age of AI, the reporting process will be much simpler and streamlined for businesses.

Craig S Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig S At a time when more and more individuals are investing in the stock market. More knowledge should be available to aid with discussion makings. Hedge funds will still get the information they want because they have financial power to demand quarterly unpublished reports. This ruling just hurt the little man. Every company produces internal monthly and quarterly reports anyways so the only cost this is going to reduce is auditing and filing prep.

Craig saffioti — Jun 23, 2026
Subject: S7-2026-15 From: Craig saffioti Affiliation: Jun. 23, 2026 This will stop people from investing since they won’t be able to track the earnings of their stocks quarterly. The only reason it’s being done is because AI companies have no profits to show.

Craig Saffioti Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Saffioti It will lead to the same fraudulent behavior that was behind the Enron fiasco. Less information means a less informed investor. I will liquidate everything if it’s done.

Craig Seghers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Craig Seghers Affiliation: Jun. 23, 2026 We need quarterly reporting to keep the status of companies current for informed decisions to be made by investors. Without reliable current data, we cannot make accurate decisons.

Craig Slosberg Newmark & Company / BGC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Craig Slosberg We need coorporate transparency. Public company reports should remain quarterly. Twice a year is not often enough and invites poor management and potential for fraud. Thank you. Craig

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Craig Weathers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Craig Weathers Affiliation: Jun. 23, 2026 NO, they have to serve their TIME the SAME AS THERE UNDERLINGS!!!! WHYARE YOU LETTING THEM SCATE WITH A SLAP ON THEIR HAND???

Createops Motley Fool Communit — Jun 23, 2026
Subject: File No. S7-2026-15 From: Createops In our opinion more information is 1000 times better than less information. Especially in these times where political agenda's are steered towards personal gains and manipulating the share markets, rather than people's benefits. If Corporations need to be held accountable for conducting business in an ethical manner, reporting standards need to be further tightened and reporting time frames should be almost monthly. With today's AI tools reporting processes can be streamlined with out any further administrative expenses, if done correctly.

CRISTAL BROWN — Jun 23, 2026
Subject: S7-2026-15 Comments From: CRISTAL BROWN Affiliation: Jun. 23, 2026 Transparency is KEY! Keep investment reporting QUARTERLY!!

Sent from my iPhone

Cristal Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cristal Taylor Affiliation: Jun. 23, 2026 Why does our government insist on keeping us poor? Why would something this important be changed back to a time when it was proven as a failure- hence the change to quarterly? As an American, I am vehemently OPPOSED to the possibility of quarterly reporting changing to only twice a year! I am a

veteran, along with my Air Force retired husband, living on our retirement which is our stock portfolio. If you change the reporting requirement you will be taking away our retirement fund. How dare you do this after how hard we have worked to get where we are now.

Dean and Cristal Taylor
Corpus Christi, Texas

Cristi Wetzel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cristi Wetzel Affiliation: Jun. 23, 2026 Respectfully, I request that the quarterly financial reports from CEOs remain. Do not change what works. A six month blackout could hide much Thank you, Gary Wetzel 698 Walnut Creek Rd Scottsville Kentucky. csw111964@gmail.com
My job title? Retiree.

Croley Graham The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Croley Graham I have been following the proposal that would allow public companies to reduce their financial disclosures from four times per year to only two times per year. This would be a huge disservice to those who invest in those companies, those who have invested in those companies, and those who are considering investing in those companies. On a personal level, it would be a huge disservice to me as one of those investors. If anything, the public needs more transparency and more reporting. Keeping financial information cloaked should not be either the goal or the result of this type of regulatory change. Having lived much of my life in the accounting profession, I understand what it takes to compile and distribute that sort of information. However, the cost of doing that - whether to the company or to a government agency - is de minimis when compared to the impact that reducing those disclosures would have. I urge you to reconsider this proposal and, without hesitation, reject it.

Crystal Clark — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Clark Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

You need to report quarterly, signed a stockholder.

Crystal Hess — Jun 23, 2026
Subject: S7-2026-15 Comment -Tighten regulation, not loosen it! From: Crystal Hess Affiliation: Jun. 23, 2026 To Whom it May Concern,

Considering these securities are hypothecated again and again, it is unconscionable to keep the very backbone, the investor, in the dark. This new proposal of an extended reporting schedule it is unacceptable and alarming to say the least. As our global currency shifts to crypto, it's not just prudent, but ever so vital to keep our securities under even more scrutiny, not less. Having had been a victim of both securities fraud and crypto scheme, the technology is forcing us into more regulation

to protect all investors. Stop allowing these big corporations to swallow We the people. Mindfully, do your job and tighten the rains on regulations and reporting, not loosen them! Thank you in advance for your time and consideration.

in Him,

Minister,
Crystal Hess-Binnebose
1-312-285-5151

1-302-415-1719
#HowCanIServeYou

Crystal Jenkins — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Jenkins Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We, the United States public, have invested our retirements, our very security, in a system that once felt much more like a fair equalizer, a way for all of us to share in the nation's collective wealth. The proposal to remove quarterly reporting is a disservice. Average Americans, like me, already feel like the system is rigged by gigantic conglomerates against small businesses and working people. To de-regulate a protection we have to expose fraud from these super corporations feels like a dismantling of trust. We need more accountability, not less, when it comes to transparency for publicly traded companies. These corporations traded sole sovereignty to gain public investment and they should play by rules that are fair to the public and in the public good. That means accountability and regulation.
Thank you for your consideration,
Crystal Jenkins
Concerned citizen and retirement stock investor

Crystal Martin-Pattee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Crystal Martin-Pattee Affiliation: Jun. 23, 2026 Crystal Pattee-retired. I worked hard all my life with the idea that I could be safe and able to live out my retirement being financially secure. Allowing companies to have less accountability in their actions with longer periods to hide their financial actions puts me and millions of others financial future and wellbeing in danger. Too much accountability has already been lost with this administration.

Get Outlook for iOS

Curt Biesecker — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Curt Biesecker Affiliation: Jun. 23, 2026 Less transparency

is never the answer. The public says no to this proposition. Full stop.

Sent from my iPhone

Curt Conrad — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curt Conrad The proposed rule change requiring public companies to report financial results only twice per year seems like a move in the wrong direction. Investors rely on accurate, timely, and transparent financial reporting in order to make decisions, and this rule change would benefit none of those things. Without good information investors are more likely to keep their money out of financial markets, which would benefit nobody involved. Thank you.

Curt Emanuel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curt Emanuel I am opposed to the proposal requiring publicly traded corporations to file public reports twice a year instead of four times as is presently done. This will result in less information available to investors as well as the non-investing public. Related to investing, it would swing the advantages even further in favor of institutional investors and away from retail investors. Investment firms and companies already have individuals paid to engage in research relative to publicly traded companies. If reports are filed every six rather than every three months, those individuals will have even more information relative to retail investors who do not hire staff in this way. While reducing the number of reports required would certainly reduce some costs for companies, the negatives to investors and the non-investing public would far outweigh the benefits. Six months is a very long time in today's world. Providing less information with potentially far greater "surprise numbers" would not be good for investors. Thank you.

Curt Relick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Curt Relick Affiliation: Jun. 23, 2026 tho I no longer maintain active Securities licenses, I remain quite active in managing my own assets, including those stock-related -
it's inconceivable that anything less than signed, quarterly reporting would be considered, as 4-times annually strikes a good balance -
while monthly would likely be burdensome, reporting only twice annually is simply too little, surely too long a time period for useful regulatory oversight & investor analysis

Curtis A. Relick

Curt Schroeder — Jun 23, 2026
Subject: S7-2026-15 From: Curt Schroeder Affiliation: Jun. 23, 2026 Curtis Schroeder, Software Engineer, Waltham, MA, 02453

I remember the Enron implosion and this rule is just as important today as when it was created in response to that scandal. Honest business leaders shouldn't have a problem with it and a healthy, sustainable economy needs honest financial reporting. Keep the rule intact.

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Sent from my Android device with K-9 Mail. Please excuse my brevity.

Curtis Brudos None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curtis Brudos We owners need more information from our companies, not less. Keep reports 4 times per year!

Curtis Coffer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curtis Coffer I oppose the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two

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Curtis D Clark — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curtis D Clark I believe reducing the required public company report filings may hurt individual investors like me. In my 30+ years of owning stocks, I have experienced several occurrences of accounting irregularities and/or fraud for companies that I owned. I worry that reducing the requirement to report will increase the opportunities for companies to hide decisions that its shareowners deserve to know. This reduces transparency which I consider to be a negative impact to me.

Curtis Daniels The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curtis Daniels Please keep required quarterly reporting. Semi-annual reporting is inadequate for private investors. We need these reports to effectively evaluate potential and ongoing investment. Going to semi-annual reporting will do nothing but hurt the private investor. With automated accounting and ai tools that all corporations have at their disposal, quarterly reports shouldn't be too difficult for most companies. Keep the quarterly reporting that maintains transparency of corporate practices and compliance to their shareholders.

Curtis Fort — Jun 23, 2026
Subject: S7-2026-15 Comment From: Curtis Fort Affiliation: Jun. 23, 2026 Public companies need to keep the public informed. The companies do not own themselves and have to communicate the business profit/losses to be held accountable. Should be monthly instead of quarterly...

Curtis Fort
Prism Inspections LLC

Proudly Servicing Marion, Sumter and Lake Counties
www.prism-home.com
(352) 304-1065

Curtis Hill — Jun 23, 2026
Subject: File No. S7-2026-15 From: Curtis Hill Please keep public company reporting quarterly. Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Cyndi Lambrinos — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cyndi Lambrinos Affiliation: Jun. 23, 2026 And run almost bankrupt. The country with their fraudulent reports that Price Waterhouse signed off on because all they did was check it from year to year and that was good. No keep it at quarterly for CEOs to sign off on. Especially special notes requiring any high dollar items anything over 10% of what they're reporting. Keep large companies on check for these items.

Sent from my iPhone

Cyndi Mobley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cyndi Mobley Affiliation: Jun. 23, 2026 Transparency is vital for a stable economy; keep quarterly reporting

Cynthia L. Butler Mobley
Certified Supply Chain Professional

Sent from my iPhone

CYNTHIA ALGER — Jun 23, 2026
Subject: Keep it Quarterly From: CYNTHIA ALGER Affiliation: Jun. 23, 2026 I am a retired, widowed office worker who depends on the savings my husband and I worked very hard to have. I don't want any changes that are going to make things easier for Wall Street and big corporations to hide their profits and/or losses from us. SEC: Keep it Quarterly!

Respectfully,
Cynthia Alger

Sent from Yahoo Mail for iPhone

Cynthia Anne Mc Lean — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cynthia Anne Mc Lean I strongly believe it is a mistake to allow companies to reduce the number of public-company reports from four times a year to just two! Investors are owners. When you own a piece of a business, you expect and deserve regular, clear communication from your business. Allowing companies to reduce reporting requirements weakens

the communication between the ongoing activity of a company and its owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But this management attitude comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient or long-sighted. It just makes everyone less informed. In no circumstance does less information create better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions harsher, and the volatility greater.

Cynthia Bitz — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Cynthia Bitz Affiliation: Jun. 23, 2026 Please don't change quarterly reporting. It only benefits the corporations and not their clients. I am about to retire and this scares me.

CYNTHIA BROADBENT — Jun 23, 2026
Subject: S7-2026-15 Comments From: CYNTHIA BROADBENT Affiliation: Jun. 23, 2026 Quarterly reporting must be retained to protect small time investors like me. While others like me are a tiny speck in the investment ocean, together we are a large group whose investments would be at risk without up to date information. I am a retired realtor and former paralegal. My retirement funds would be at risk without reliable CURRENT financial disclosures. Thank you, Cindy Broadbent

Sent from my iPhone

Cynthia Carle — Jun 23, 2026
Subject: S7-2026-15 From: Cynthia Carle Affiliation: Jun. 23, 2026 The idea of losing quarterly reporting, particularly at a time when we need more, not less, accountability, is irresponsible in the extreme.

Cynthia Carle
writer

Cynthia Cycon Voter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cynthia Cycon As a successful investor and a Republican voter, I believe semi annual reporting is a bad idea. Investors need to take a long view, but absolving companies from reporting and allowing them to conceal disappointing results is NOT the transparency to which investors have a right.

Cynthia DeNardis — Jun 23, 2026
Subject: S7-2026-15 From: Cynthia DeNardis Affiliation: Jun. 23, 2026 Keep the reporting periods to 4 a year. And ENFORCE the penalties.

Cynthia Dobrenich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Dobrenich Affiliation: Jun. 23, 2026 This is completely unacceptable. Once again this administration is trying to cover up illegal financial transactions for the wealthy and big corporations. KEEP THE QUARTERLY REPORTS TO KEEP PEOPLE HONEST. What is the big deal if there's nothing to hide? The truth always comes out in the end. Stop messing around with our protections. STOP TRYING TO PROTECT THE RICH. TAX THE RICH.

Cynthia Dobrenich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Dobrenich Affiliation: Jun. 23, 2026 This is completely unacceptable. Once again this administration is trying to cover up illegal financial transactions for the wealthy and big corporations. KEEP THE QUARTERLY REPORTS TO KEEP PEOPLE HONEST. What is the big deal if there's nothing to hide? The truth always comes out in the end. Stop messing around with our protections.

Cynthia Geiger — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Geiger Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The rules were created to keep everyone honest and informed. We need this transparency at all levels!
Please keep quarterly reporting so we can keep our faith in the SEC.
Thank you

Cynthia Glidewell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Glidewell Affiliation: Jun. 23, 2026 Accountability matters.

Best regards,

Cyndi Glidewell

Cynthia Grzybowski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Grzybowski Affiliation: Jun. 23, 2026 Please keep the SEC reporting quarterly. Too much can happen in 6 months & I like to stay on top of my investments

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Cynthia Hardy-Gayle — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cynthia Hardy-Gayle Please do not cut in half the reporting that companies need to submit!

Cynthia HIll-Meriwether — Jun 23, 2026
Subject: S7-2026-15 From: Cynthia HIll-Meriwether Affiliation: Jun. 23, 2026 I am now retired, but how is this a good deal for the U.S. citizens?

Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Now you, the SEC, is proposing ‘semi-annual’ reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for our savings.

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Leave a review

Cynthia Hogeman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cynthia Hogeman Affiliation: Jun. 23, 2026 We need to keep track of all of our investments. More reports keep the market open and keep us informed.

I have been investing for about 45 years and can’t imagine going without the information.

Keep quarterly reports!!!!!

Cynthia S. Hogeman

Cynthia Kinavey — Jun 23, 2026

Subject: S7-2026-15 Comments From: Cynthia Kinavey Affiliation: Jun. 23, 2026 I'm Cynthia Kinavey, retired registered nurse of 45 years. I have my money invested and believe we need to keep the transparency intact.
San Rafael, California 94903.

Cynthia L Rubino — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cynthia L Rubino Do not reduce the number of public-company reports from four times a year to just two. Reducing reporting requirements weakens the connection between companies and their owners (shareholders). Less information rarely creates better-informed owners (investors). Less transparency doesn't eliminate uncertainty. It increases it.

Cynthia McMurdo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cynthia McMurdo Please do not reduce required reporting to the SEC.

Cynthia Miller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Miller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Reporting should not be done twice a year. Should be far more often!

Cynthia Miller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Miller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly reports!!!
It's my money and they work for me.
so do you!!!

Cynthia Orsak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cynthia Orsak Affiliation: Jun. 23, 2026 Cynthia Orsak Lvn this matters to me because I have been working 57 years and I don't want my retirement funds stolen.

Cynthia Prockette — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Prockette Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am absolutely against ending quarterly reporting!! We have enough corruption with this Administration!! This is totally UNACCEPTABLE!
Every investor who relies on this information has a right to be advised quarterly so we, and our financial institutions can make sound investment decisions! DO NOT END QUARTERLY REPORTING!!!

Cynthia Ruppel — Jun 23, 2026
Subject: S7-2026-15 From: Cynthia Ruppel Affiliation: Jun. 23, 2026 Stay with the quarterly reporting, don't give them a reason to defraud their investors. If they keep pushing for twice a year then change it to every month they'd have to sign as I believe they are not wanting their investors to know what they are doing!

Cynthia Sherburn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Sherburn Affiliation: Jun. 23, 2026 I am Cynthia J Sherburn, Retired Attorney. I read the SEC quarterly reports and have used them for many years to make investment decisions. SEC quarterly reports keep investors like me on top of changes in these companies, and it's important to me that I receive this information more than twice a year! That 6 months is long enough for fraud to be perpetrated without any investors being aware. Companies traded on the various stock exchanges want investor money. The least they can do is give us investors the quarterly reporting information about their companies so that we can determine whether their companies are worthy of our financial investment. Surely this is financially worthwhile to the companies! Please continue the SEC quarterly reporting requirement.

Sent from my Galaxy

CYNTHIA WALKER — Jun 23, 2026
Subject: S7-2026-15 Comments From: CYNTHIA WALKER Affiliation: Jun. 23, 2026 My name is Cindy Walker and I am a teacher.

Americans deserve to see quarterly reports - do NOT change this. It has been this way all my life and should remain this way. Changing it would only benefit insiders and the average American investor would lose. This is a TERRIBLE idea.

Cindy Walker

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Cynthia Wargo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Cynthia Wargo Affiliation: Jun. 23, 2026 Keep the quarterly reporting. The way the system is set up is to be focused on short term profits so eliminating two reports a year will only contribute to the retail investor having less visibility into a company. I wish companies could be focused on long term viability but then we wouldn’t be living in a capitalist society.

Sent from my iPhone

Cynthia Wemhoff — Jun 23, 2026
Subject: S7-2026-15 From: Cynthia Wemhoff Affiliation: Jun. 23, 2026 There is nothing better to keep this quarterly accountability. This is needed.

Cynthia Wisehart — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Cynthia Wisehart Affiliation: Jun. 23, 2026 Why do we, the people, have to pay, and to experience greater risk, just because corporations are lazy, or don't want to disclose.... In other words, want to avoid quarterly filings.
I was an accountant. I know what a pain it is. But I also know how valuable it is. Keep the quarterly filings!
Take care of the people for once! We are more numerous than the few oligarchs and corporations who just don't want to do the work to keep things above board.

Cynthia Wisehart CHt, CLC, CHHC

Business email: fallingawakecoaching@gmail.com

https://www.facebook.com/fallingawakecoaching/

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Cyprian Pesce — Jun 23, 2026
Subject: S7-2026-15 Comment From: Cyprian Pesce Affiliation: Jun. 23, 2026 Who doesn't want to know what their hard-earned money is doing…no going dark, for any reason, without informing folks with a stake in the market, especially not for a 6 month period!

Sent from my iPhone

Cyriac Jacob — Jun 23, 2026
Subject: File No. S7-2026-15 From: Cyriac Jacob At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

D Edwards The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: D Edwards I don't support the Semiannual Reporting proposal. Plain and simple, investors have the right to be INFORMED investors. Limiting their ability to two reports a year is reducing transparency in a world where MORE transparency is clearly needed. Thank you!

D Henderson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: D Henderson Affiliation: Jun. 23, 2026 I resent your proposal to eliminate Quarterly Reporting. We, the citizens of this country, do not have access to Govt Usual Insider Trading. Wake up! We understand Govt corruption. DO NOT ELIMINATE QUARTERLY REPORTING.

D Leary — Jun 23, 2026
Subject: S7-2026-15 From: D Leary Affiliation: Jun. 23, 2026 Quarterly reporting makes all CEO aware of their responsibilities and accountable for their actions at all times!

D Lowery — Jun 23, 2026
Subject: S7-2026-15 Comment From: D Lowery Affiliation: Jun. 23, 2026 You MUST keep quarterly filings. There is NO upside to change to bi- yearly, except to allow for more wiggle- room, more cheating & hiding..CEO's have to be held to account for investors , and consumers. This is a really ill- considered move that serves no one. Thank you for your consideration, Deb Lowery, owner of micro business, "Stitchcrafter."

D M — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: D M Affiliation: Jun. 23, 2026 To the Securities
this would be criminal it's like having your own business and not knowing how it's doing

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D Max Bruce — Jun 23, 2026
Subject: File No. S7-2026-15 From: D Max Bruce Motley Fool has brought it to my attention that SEC rules are trying to be changed to require only 2 reports per year on financial aspects of companies reporting through the SEC. I am against this as it will take away the little transparency of reports, we already have by doing them 4 times a year. I believe we need them more times a year than four. Monthly reports would provide way more transparency for investors like me. At the least, leave the current state of SEC reports as they are and nothing less. Technology has made it easier to do reporting 4 times a year with less cost of providing the reports to investors. As a matter of fact, reports can be provided monthly as low a cost as Quarterly before we had the technology, we have today.

D Myntti — Jun 23, 2026
Subject: S7-2026-15 Comments From: D Myntti Affiliation: Jun. 23, 2026 Keep quarterly reports

Darla

D Porter — Jun 23, 2026
Subject: S7-2026-15 Comment From: D Porter Affiliation: Jun. 23, 2026 Please keep this reporting quarterly. That is best for investors and corporations.

Thank you!

Sent from my iPhone

D S — Jun 23, 2026
Subject: S7-2026-15 From: D S Affiliation: Jun. 23, 2026 It is essential that we keep quarterly reporting. Many different lines of work have good check and balances. Why should we make less checks and balances for something that has been embroiled in scandal before so we made a law to have quarterly reporting. That doesn't make any sense, and makes me think it's a push from crooks wanting to do shady things. Please do your job with integrity.

D. Sirrine
Retail Manager

D Semo Cimochowicz — Jun 23, 2026
Subject: Comment on S7-2026-15 From: D Semo Cimochowicz Affiliation: Jun. 23, 2026 WTF, just kill us already. Destroy a third of our savings. People will be jumping . No one outside the top 10% have 2/3 to lose. That's why the majority of us don't gamble. Is it the 100th
anniversary of the Great Depression that you are trying to recreate? Seriously?

Yahoo Mail: Search, Organize, Conquer

D Sturch — Jun 23, 2026
Subject: S7-2026-15 Comments From: D Sturch Affiliation: Jun. 23, 2026 The reasoning behind changing to quarterly reporting has not changed! If anything, it’s more important now. Do NOT change this, please!

Sent from my iPhone

D. LEE K. — Jun 23, 2026
Subject: S7-2026-15 From: D. LEE K. Affiliation: Jun. 23, 2026 Some of the SEC must be guilty of it, or they wouldn't be trying to change it.

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d.f dammer — Jun 23, 2026
Subject: S7-2026-15 Comment From: d.f dammer Affiliation: Jun. 23, 2026 Bull ****.... as tech creates access and response / compliance is effective and efficient/ plant your flag for those who seek value and security / knowledge.
Thx.don73

Dahlía Sourlas — Jun 23, 2026
Subject: “No” to Bi-Annual Reporting From: Dahlía Sourlas Affiliation: Jun. 23, 2026 Hi, My name is Migdalia Acevedo and I support quarterly reporting. Quarterly reporting is the standard for all things that matter: financial reporting, hospital reporting, business reporting, government reporting, etc.

Every interaction ive ever had with reporting mechanisms have relied on a quarterly reporting model. There's a reason for this. Three months is long enough to see the impact but short enough to intervene and change gears when things are going awry.

Our government is increasingly doing away with the checks and balances that protect the most vulnerable. Our finances are just too important to stray away from a quarterly reporting model to a bi-annual one. Too many things can go wrong with less oversight. Less is not more when it comes to the monitoring of money, assets, the stockmarket, basically anything that can impact someones standard of living, health and/or safety. These are not the things we should be reducing oversight of.

We need that quarterly reporting timeframe to ensure that problems are identified before they become insurmountable. We need that quarterly reporting timeframe to keep us on course. Let us not move backwards but forward.

Our confidence in the systems that are supposed to protect us is already fractured; our sense of security at its greatest low. Please do not add to that by reducing oversight of our financial systems and markets, thank you.

Daire T Clifford — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daire T Clifford Six months is a long time to wait and see how my company, which I have a shareholding in, is doing. People will also lose more jobs if only reporting results biannually,

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Dakota Drake The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dakota Drake Reducing reporting from 4 times to 2 times a year does nothing but reduce information provided to regular people. We as regular people need all the information we can get, not less. Investing requires information. Do not allow for deregulation to happen, its good for nobody but the 1% who have things to hide. There is nothing wrong with more transparency and information. Thank you.

Dale Abramson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dale Abramson Affiliation: Jun. 23, 2026 Keep it Quaterly!!!!!

Dale Absher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dale Absher As a business owner myself, I do understand the work required in frequent reporting. However, I also understand its value and the necessity in maintaining clear, frequent and accurate communication with my clients and other owners. Communication is the key to developing strong lasting relationships. The lack of or infrequent communication is often the foundation of many problems. With that said, I do not support less

frequent reporting by companies. I think quarterly is fair and sufficient. A company that is functioning properly. Should have the infrastructure to generate numerous reports with just a few key strokes. The application of artificial intelligence makes this even easier. As a consumer/owner of these companies, I strongly support quarterly reporting. Anything last can bring instability and uncertainty to their business and the markets as a whole. Thank you!

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dale bonnell sr — Jun 23, 2026
Subject: S7-2026-15 From: dale bonnell sr Affiliation: Jun. 23, 2026 if you let them, some will take advantage of the opportunity, everyone knows that

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Dale E Alspach — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dale E Alspach Many companies experience frequent fluctuations due to rapid changes in competition as well as supply and demand. Quarterly reporting does impose a burden but the companies are likely generating similar materials for internal use. For investors in the volatile markets of today this level of reporting can provide important information for evaluating decisions. Keep the current system.

Dale Griffin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dale Griffin Affiliation: Jun. 23, 2026 Are you pocketing big money for this secrecy twist? Absolutely, 💯 % no. Honestly I prefer monthly! Keep it quartly. Dale Griffin.
Retired.
I need ALL my retirement funds.

Dale Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dale Jackson Affiliation: Jun. 23, 2026 I prefer quarterly reporting.

Dale E. Jackson, BA

1080 Talus Drive
Sequim, Wa 98382
916-207-2589

Dale Litzenberg The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dale Litzenberg To Whom It May Concern: As an investor, I am deeply concerned about proposal S7-2026-15 on Semiannual Reporting. These reports are the only opportunity I, as a part owner of a public company, am able to understand what is happening within the companies I buy through share purchases. This transparency is critical to understanding the direction and health of the company. With modern accounting software and AI, generating these reports is quickly becoming less and less of a burden for companies. If the concern is that CEO's

chase quarterly results rather than long-term goals, then other then other changes or regulations are more appropriate than reducing transparency. I urge you to not adopt this change and maintain transparency for the owners of public companies. Thanks for your consideration.

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dale parks — Jun 23, 2026
Subject: S7-2026-15 Comment From: dale parks Affiliation: Jun. 23, 2026 No more criminal network allowed those involved must be held accountable with complete transparency and investigate for any crimes

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Dale riggst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dale riggst Please uphold the semi-annual reporting standards for publicly traded companies. Thank you Dale Riggs

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Dale Semler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dale Semler Affiliation: Jun. 23, 2026 Transparency is crucial for ALL businesses. This proposal is absolutely unacceptable. Accountability matters.

Dale Semler
Volunteer Experience Program Manager

Sent from my iPhone

Dallas C. Kennedy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dallas C. Kennedy I'm writing in favor of saving the required quarterly 10-Q disclosure for public companies. Individual and institutional investors have been fooled and fleeced in the past by lack of transparency (think of Enron or Tyco or Theranos). US financial markets are among the most trusted in the world -- and the most trusted among the large ones -- in part because of our disclosure rules. Reduced transparency runs against the interests of investors and the soundness of the financial system generally, opening more opportunities for malfeasance and insider trading. In the age of electronic records and AI, the saved costs would be minor in any case. Save quarterly reporting! Thank you.

Dalton Hazlet — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dalton Hazlet Affiliation: Jun. 23, 2026 Quarterly reporting is the MINIMUM we should be doing.

Sent from my iPhone

DAMON HALL — Jun 23, 2026
Subject: S7-2026-15 Comment From: DAMON HALL Affiliation: Jun. 23, 2026 With all the dirty

politics. Best we keep it to quarterly. Doing this now is in very poor taste and can emit the appearance of shady dealings. Keep
It legit

Sent from my iPhone

Damon Ruemmele — Jun 23, 2026
Subject: S7-2026-15 Comments From: Damon Ruemmele Affiliation: Jun. 23, 2026 My name is Damon Ruemmele and I am a bartender in Las Vegas, NV. I am writing to express disapproval for moving to semi-annual reporting. We should be equipped with more information and not moving the other direction. This would be detrimental to the average investor and allow companies to delay negative reports. Please don't adopt this proposal.

Thank you,
Damon Ruemmele

Dan Burns — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan Burns please keep it the same. why are they suggesting this? To reduce oversight and hide things, I suspect. Please don't allow that!!!

Dan DeBoest — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dan DeBoest Affiliation: Jun. 23, 2026 If this blatantly immoral ruling passes, it will be challenged in court and all of you will be put on display as a showcase of fools beholden to cash bribes.

Sent from my iPhone

Dan DeRoner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan DeRoner Please do not reduce reporting from quarterly to semi-annually. Maintain current transperancy. We live, unfortunately, in a world rife with fraud. Keep investors informed as possible. Past relaxation of consumer safeguards have been damaging. Do not repeat dangerous history. Thank you.

Dan Finkle Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan Finkle Less transparency is helpful to no one other than people trying to game the system. This semi-annual reporting is a terrible idea and the people who proposed it should be removed from their positions and allowed only to open doors for guests.

Dan Fryling — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dan Fryling Affiliation: Jun. 23, 2026 This is absolutely absurd.

This would make investing even more difficult do not do this.

Dan H — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan H I am against this as it will increase volatility. Quarterly reports provide investors with important and standardized information needed to make informed decisions.

Dan Kegley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dan Kegley Affiliation: Jun. 23, 2026 As a retiree relying on investments for my income, I respectfully ask that the quarterly signature requirement of CEOs be maintained. It was obviously good policy when implemented and it is good policy now whose need is not diminishing with the passage of time.

Thank you.

Dan Kegley

Dan Lee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dan Lee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quarterly Reports. How foolish you would be to do away with it. You are actively encouraging corruption!
Do your job to protect investors.
Thanks.

Dan McClean The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan McClean Less reporting is risky for investors like me. Openness and frequent disclosure is the best cure for corporate misconduct.

Dan McCormack — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan McCormack More information creates better-informed owners. Stop trying to screw Main Street investors.

Dan McGrew — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan McGrew I have been a stock invester for over 65 years and most of that time the visabilty that an invester had was poor. Today things are different and quarterly reporting is an important aspect of that theme. Don't change what works. I am 91.

Dan O — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan O To the Securities and Exchange Commission: I write as an individual investor to oppose the proposal to allow companies to replace quarterly reports on Form 10-Q with semiannual reports on new Form 10-S. Quarterly reporting protects ordinary shareholders. Cutting interim disclosure in half doubles the information gap between insiders, who know how the business is performing in real time, and the individual investors who don't. That gap is precisely where volatility, mispricing, and mistrust take hold. The Commission would be accepting a concrete, measurable cost — less transparency for the people with the least access to information — and it should be certain the offsetting benefit is real before doing so. It isn't. The central justification for less frequent reporting is that it will curb corporate short-termism, but the evidence doesn't support that claim. The CFA Institute Research Foundation studied this exact change in the United Kingdom, where mandatory quarterly reporting was eliminated, and found no measurable effect on corporate investment. What changed was the quality of the information environment: less analyst coverage and weaker disclosure for the firms that scaled back. If the Commission's goal is longer-term corporate behavior, reporting cadence is the wrong lever. The actual drivers of short-termism — executive compensation cycles and incentive misalignment — are untouched by this proposal. The proposal's optional design does not cure this problem; it concentrates it. The companies most likely to opt out are smaller, less-covered businesses that already operate with the least independent scrutiny — exactly the issuers where more frequent reporting does the most work. Making them harder to monitor makes them harder to own with confidence. This moves in the opposite direction from Regulation FD and the decades of policy aimed at leveling the informational playing field between insiders and the investing public. It is worth asking what problem this actually solves. As one comment letter to this docket put it, the entire S&P 500 files a 10-Q every quarter and the index sits at record highs — "if quarterly reporting is crushing American capitalism, American capitalism is hiding it well." I urge the Commission to retain the quarterly reporting requirement. Respectfully submitted, Dan O West Chester, PA

Dan Olabuenaga — Jun 23, 2026
Subject: S7-2026-15 From: Dan Olabuenaga Affiliation: Jun. 23, 2026 Isn’t it like the trump administration to pardon felons for their own benefit? How much are these jailed felons bribing the convicted felon to get out of jail ??? Why are we bending (ignoring) the laws in the books that have kept this country as the beacon of justice and democracy???

Sent from my iPad

Dan Ponce — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dan Ponce Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I feel that quarterly reporting is the minimum that should be required of publicly-trading companies, realizing that anything more frequent could be too much of a burden on those companies. It is important to small investors, like myself, to have this frequent visibility so that we can make good decisions.
Dan Ponce.

Dan Ricketts retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan Ricketts I personally feel this is a terrible idea. As a retired

investor I follow my positions closely. Only getting feed back form the companies invested in 2x per year is not enough to properly evaluated the direction of my holdings. It has worked fine this way for years why change now. We need more transparency not less!

Dan S. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dan S. Affiliation: Jun. 23, 2026 Absolutely no changes should be made. Keep the process open to the public and investors.

Dan Sameulson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dan Sameulson Affiliation: Jun. 23, 2026 You need to keep the quarterly reporting rule in effect.

Dan Schnurr CPA CA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dan Schnurr Reducing reporting from quarterly to anything less frequent reduces corporate accountability, reduces corporate transparency, restricts shareholder knowledge and increases shareholder risk for which they have no control. It will also increase the risk of fraud, further damaging shareholder confidence. Any reduction in reporting frequency is wrong and dangerous.

Dan Smelter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dan Smelter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The mission of the security and exchange commission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. This proposal reduces transparency and available information, which hurts investors in many ways. This reduced reporting allows fraud to go on longer before it could be stopped. Furthermore, in reducing the available information to the public directly affects the efficiency of the markets. Decisions should be made with facts and information. This proposal reduces the information available to make decisions and leaves the investor worse off.

Dana Ament — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dana Ament Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency matters. Do not stop quarterly reporting. We need to continue to shine the light on what is happening in the businesses we invest in. Individuals need to be able to level the playing field by having a fair stock market.
Do not stop the requirement for quarterly reporting. We depend on this information to plan our savings and retirement futures.

Dana Beezley-Kwasnicka — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dana Beezley-Kwasnicka Affiliation: Jun. 23, 2026 Quarterly

reports provide important data for me. Do not stop posting them.
Dana Beezley Kwasnicka
dbkwas@gmail.com

Dana Bonica — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dana Bonica Affiliation: Jun. 23, 2026 Have we not learned from the economic debacle of 2007-2008? It took us 8 years to recover from the mess created by wall street due to the too relaxed rules on investing. We should be strengthening and enforcing laws that make big corporations MORE accountable, not less. Letting them skip this step in transparency will only lead to more corruption and chaos. L. Bonica, retired small business owner and long term owner/operator of 9 affordable housing units (under $1,000 a month rent .)

Dana Cloudine — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dana Cloudine Affiliation: Jun. 23, 2026 Please don't give away more of the money we work so hard for. The company ceo and billionaire board members don't need more ways to fleece us. All we ask for is an equal opportunity. Thank you, Dana Cloudine

DCloud9@Comcast.net

Dana Cloudine — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dana Cloudine Affiliation: Jun. 23, 2026 Please don't give away more of the money we work so hard for. The company ceo and billionaire board members don't need more ways to fleece us. All we ask for is an equal opportunity. Thank you, Dana Cloudine

DCloud9@Comcast.net

Dana Culver — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dana Culver Affiliation: Jun. 23, 2026 Dana Culver, Domestic Engineer
I worry about my girls going into the workforce. I'm raising an artist (cake decorator/maker) who will be experiencing all the aspects of doing business in this day and age.
It is disastrous for the middle class startup Enterprise to be kept in the dark for 6 months at a time. 3-month Windows for transparency would help new businesses adjust their options if need be. It makes more sense for everyone.

Dana Bailey Culver
562.338.3171 mobile

Dana Gage — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dana Gage Affiliation: Jun. 23, 2026 This is

unacceptable.To the Securities and Exchange Commission:

Dana Hughes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dana Hughes Affiliation: Jun. 23, 2026 Are we really going to let companies become more crooked?!

Sent from my iPhone

Dana Mooney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dana Mooney Affiliation: Jun. 23, 2026 We need to know what's going quarterly, which was done to IMPROVE reporting and the consequences of lack of up-to-date public notifications. How can you possibly think this is better? Worthwhile? Oh, of course it is, for the companies trying to hide their losses and failures.
We the people are more important than companies that are trying to hide issues and profit off their own losses and failures.

Dana J. Mooney
Retired Government CFO

Daniel — Jun 23, 2026
Subject: S7-2026-15 From: Daniel Affiliation: Jun. 23, 2026 Don't return financial fraud to a more common occurrence!! No return to Erin like fraud!

D. German

Daniel Caponigri — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Caponigri As an active shareholder in many companies, I disapprove of changing the reporting requirements from four times per year down to two. I glean too much information from these reports in deciding whether to sell or buy more.

Daniel Cobb, Jr. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Cobb, Jr. I am opposed to changing the reporting requirements from quarterly reporting. Investor transparency is so important in this country, and seeing developments and results each quarter is important to individual retail investors. Thank you, Daniel Cobb

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Daniel DeLau Certified Public Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel DeLau Moving to only providing information semi-annually would not provide investors with information they need to make decisions. My preference

would be for all public companies to continue to report information quarterly.

Daniel Donahoe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Donahoe Please keep regulations as they are and escape the purge after this administration is done trying to remove all safeguards from consumers. This time will end and we hope to get America back on track, not lost to greed and a lack of transparency. We need good people. Thank you.

Daniel Fenner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Fenner We need the same level of transparency we've had.

Daniel Fox — Jun 23, 2026
Subject: S7-2026-15 From: Daniel Fox Affiliation: Jun. 23, 2026 DO NOT get rid of the Quarterly reporting. CEO's have the ability to move massive amounts of money around, as has happened too many times in the past. So much so that they can manipulate the money to their benefit, regardless of the company's policies, etc. CEOs have inside knowledge of their company's overall finances, just as a person who is the caregiver/family member for an elder has. Even in the case of a family member getting access to another's finances, the temptation to do something that "no one will notice" is just too strong.

As was the case in countless CEOs going to jail in the past. They should be in jail. Take ENRON for instance, the CEO was able to manipulate finances so much that those employees in his own company finance section weren't even aware of everything going on.

To change things now, back to the older ways of doing things is letting the current CEOs know that even if they get caught it's no big deal, just business. But somehow, thousands are always hurt financially due to the less than honest CEOs out there. And they are there, just waiting for this. Why not steal a few hundred million, put fifty million in an offshore bank and even if you get caught, you could offer to pay back some, but even if they do a little time and can never be a CEO again, they will be better off financially than 99% of Americans. Shoot, they'll do a year or two in jail, maybe even get out early for good behavior then disappear with the money to Cancun and retire.

Any CEO who steals or manipulates money to take away from those less fortunate, should never be allowed to own anything again in their life, and they should spend a year in jail for every thousand dollars they stole. Problem is the rich protect the rich.

We see it every day now in this country and if you allow this, you are encouraging them to steal.

As a retired Army officer, and as with everyone i speak with, we have seen the change in this country in the past few years. This is just another "help the rich get richer" scheme.

This is something that shouldn't ever be considered. Why would you change this other than to let them know you are OK with them eventually stealing. Because they will. Especially if there are no real consequences. Change this and you are directly responsible for their actions afterwards. I understand this administration is doing everything they can to make life easier for billionaires and millionaires, but this is criminal to even think of in my book.

Daniel Gambino — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daniel Gambino Affiliation: Jun. 23, 2026 Quarterly report is a must do! Accountability cuts criminal activity.

Sent from my iPhone

Daniel Gioglio Analyst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Gioglio Leave the reporting requirements as is. Transparency is a good thing.

Daniel Hargis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daniel Hargis Affiliation: Jun. 23, 2026 Make it monthly reporting 100% of online sales are fraudulent or inflated already. Even the Addams family filed quarterly as in no new business till next quarter

Sent from my iPhone

Daniel Haun — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Haun To whom it may concern: I would like to encourage you to not allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! It is better for investors to be more informed than less so when making and holding an investment. Thanks for your consideration. Sincerely, Daniel Haun

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Daniel Hilscher Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Hilscher We need continuation of business Quarterly Reports

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Daniel Hoffacker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Hoffacker Affiliation: Jun. 23, 2026 Securities and Exchange Commission: We now live in a age of information, I fail to understand why companies do not want to be transparent with their finances to investors. Yes us working American's who work

hard to make ends meet. Do not strangle us financially by taking away information that should be publicly available to individual investors

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Daniel Hope III The Motley Fool & Retired Professor University of Georgia — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Hope III Corporations are claiming they can save money by reducing the amount of information they provide to the people who actually own them, individual stock holders. As an owner I do not agree. It seems the money saved, if any, will go to pay CEOs and other officers more money, whether they deserve it or not. It also would provide corporations, who the Supreme Court claims are individuals, with more money to control politicians through PACs in order to control the government. I am against reducing the number of reports public companies are required to provide to the people who actually own them.

Daniel Kandell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Kandell Reducing the number of public-company reports from four times a year to just two times a year would only create LESS transparency and MORE uncertainty and volatility in the markets. Reducing reporting requirements weakens the connection between companies and their owners. Companies must be held accountable to their owners by issuing these reports on a quarterly basis, thereby providing the owners with an accurate landscape and future trajectory of their company. Please do not pass this amendment.

Daniel L Gendler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel L Gendler Semiannual reporting means less transparency, and less-informed stockholders. Greater uncertainty, a more volatile stock market. None of that is good.

Daniel Lee Vyenielo NVDA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Lee Vyenielo With reduced reporting there will be less transparency which doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Do not reduce the reporting frequency. Less information available will lead to a less perfect market. I respectfully request that this proposal is dropped.

Daniel Lilly — Jun 23, 2026
Subject: S7-2026-15 From: Daniel Lilly Affiliation: Jun. 23, 2026 Quarterly reporting needs to stay quarterly reporting! Too many problem have been uncovered to do any less. The quarterly reports, should actually be monthly.

Sent from my iPhone

Daniel McCave — Jun 23, 2026

Subject: S7-2026-15 Comments From: Daniel McCave Affiliation: Jun. 23, 2026 4 signatures are needed. Stop helping your friends stay out of jail. We see what you are doing.

Daniel Montez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daniel Montez Affiliation: Jun. 23, 2026 Stop playing into big corporations. Companies need to disclose quarterly for investor protection.

Daniel P. Sodergren — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel P. Sodergren Ignorance is not bliss. Quarterly reports make sense to an investor and gives a better understanding of what the investment is doing.

Daniel Patten — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Patten We have a right to four times a year fair disclosure.

Daniel Paul Rohde — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Paul Rohde My name is Daniel Rohde, 700 Caledonia ct, Florence SC 29501. As a personal investor data along with accurate data in a timely manner with sufficient frequency. We need quarterly reporting to continue in order to do analysis and determine trends in a timely manner.

Daniel Phillips None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Phillips The Motley Fool Community

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Daniel Raj — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daniel Raj Affiliation: Jun. 23, 2026 Why change things when not broken? Keep the status quo.

Sent from my iPhone

Daniel Raulli — Jun 23, 2026
Subject: S7-2026-15 Comments From: Daniel Raulli Affiliation: Jun. 23, 2026 Hello my name is Dan Raulli. I am a general manager for an aviation services provider. I work in an industry comprised of companies aiming to cut costs and raise profits by any means.

Removing the requirement for quarterly reporting will allow these companies to pull the hood even farther over the public’s eye. The facts around bi-annual reporting show historic detriment to the general public investor.

Please vote to keep quarterly reporting a mandatory requirement.

Sent from my iPhone

Daniel Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Daniel Smith Affiliation: Jun. 23, 2026 Keep quarterly reports. We need protective transparency.

Daniel Sullivan Physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Sullivan Dear Committee, Please do not reduce the reporting requirements for public companies. I have been an individual investor for 20 years. These reports are critically important for individual investors to stay updated and continue to understand and evaluate the companies they invest in. The more secrecy there is in investing the less advantage there is to the public investors. This could increase wealth disparities and harm the individual investor. Please consider this when making your decision about this reporting requirement . Yours, A concerned citizen

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Daniel T. Dahlgren — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel T. Dahlgren Keep quarterly transparency for accountability and best balance of business financial transparency with beauracracy. Less frequent communication promotes misleading information for investors undermining capital allocation efficiency.

Daniel Wolf The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Daniel Wolf I DO NOT SUPPORT BI-ANNUAL INVESTMENT REPORTS! Quarterly reports are necessary for informed decisions and I wish to be fully informed. The use of AI will make reporting easier, not harder so the idea that bi-annual reports will save money is defendable.

Danielle Graham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Graham Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
DO U CARE AT ALL ABOUT REGULAR HARD WORKING AMERICANS? Got it. Just the corporate oligarchy matters. We see clearly.

Danielle Guido — Jun 23, 2026
Subject: S7-2026-15 Comments From: Danielle Guido Affiliation: Jun. 23, 2026 I'm absolutely against moving to semi-annual reporting and see no valid reason why there should be less frequent reporting. Three months is already a lot of, and enough, time between reports and the public needs

to stay informed. We already have a problem with insider trading on Capitol hill and don't need to increase the knowledge gap between the public and the privileged. My name is Danielle and while I don't work in finance nor handle my own trades, it is extremely important to me that my financial advisor stay informed, as well as the general public, because everyone should be operating with the same information as soon as possible.

Danielle Guido
Baltimore, MD

Danish rizwi Danish rizwi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Danish rizwi Danish rizwi Affiliation: Jun. 23, 2026 Danish Ali rizvi Pakistan Panjab Ali purr chttha

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Danish rizwi Danish rizwi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Danish rizwi Danish rizwi Affiliation: Jun. 23, 2026 Danish Ali rizvi Pakistan Panjab Ali purr chttha +923287767372

Danny Finnegan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Danny Finnegan Affiliation: Jun. 23, 2026 This is nothing but approved fraud. There is absolutely no legitimate business reason for changing to a twice yearly reporting model. There is no upside to this.

Danny Gentile — Jun 23, 2026
Subject: S7-2026-15 Comments From: Danny Gentile Affiliation: Jun. 23, 2026 My name is Daniel Gentile, and I work in healthcare. A lack of transparency is never ever a good thing, especially now as regulations are so much more lax. We need to know what is happening more regularly than every six months.

Danny Lee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Danny Lee After looking into this semi annual reporting issue, it seems concerning. I would prefer to keep communication four times a year. The less communication sounds like a less desirable situation with room for more issues build up.

Danny Sullivan — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Danny Sullivan Affiliation: Jun. 23, 2026 Transparency and frequency of updated data is important for making sound financial moves for the small business and individuals with lessor investment means. *Danny Sullivan / Retired Teacher located at 1919 South Gaines , Little Rock, Arkansas 72206

Sent from my iPhone

Dannye R Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dannye R Williams It is my opinion that reducing required corporate reporting from 4 times a year to 2 is not in my (a stock holders) best interest. This will only reduce transparency and certainty about the status of a company that I partially own is. If anything I believe reporting requirements should be increased not decreased!

Dante Caravaggio, EON Resources, EONR CEO EONR — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dante Caravaggio, EON Resources, EONR Subject: Support for File No. S7-2026-15 (Semiannual Reporting) To: Paul S. Atkins, Chairman, and Commissioners of the Securities and Exchange Commission Dear Chairman Atkins and Commissioners: I am writing to express my strong support for the Commission's proposed rule amendments to permit public companies to elect semiannual reporting in lieu of quarterly reporting (File No. S7-2026-15). Providing companies with regulatory flexibility to move away from the rigid 90-day reporting cycle will fundamentally improve capital market efficiency and encourage sustainable, long-term value creation. • Combating Destructive Short-Termism: The current quarterly reporting model forces corporate executives to focus excessively on meeting short-term earnings expectations. This constant pressure frequently leads to short-sighted management decisions, such as delaying vital research and development (R&D) or altering operational strategies just to appease Wall Street consensus. A semiannual cadence allows management to focus on strategic execution and business health rather than artificial, 90-day milestones. • Alleviating Regulatory Disincentives for Going Public: The compliance costs and continuous distraction of producing three Form 10-Qs every year have made public listing an increasingly unattractive proposition for growing firms. This has resulted in a shrinking pool of public assets, depriving everyday retail investors of high-growth opportunities. Optionality will restore balance and incentivize companies to list on public exchanges. • Significant Administrative Relief for Smaller Issuers: While massive enterprises have automated compliance systems, the resource drain of quarterly filings represents a severe operational bottleneck for smaller public firms. This rule allows companies to redirect scarce capital from redundant administrative disclosures directly back into productive investments, such as product development and employee retention. • Alignment with Global Best Practices: Prominent international jurisdictions, including major markets in Europe, have successfully utilized semiannual interim frameworks without sacrificing market stability. Embracing this conditional optionality modernizes U.S. capital markets and respects the maturity of companies with strong internal governance. I commend the Commission for pursuing this modernization effort and urge the swift adoption of the proposed rule. Respectfully submitted, Dante Caravaggio, EONR Thank you for working on ways we (public companies) can reduce costs. This is especially important for small public companies where we are struggling to grow and survive. This allows us to focus on growth rather than paying fees to auditors. Thank you!!

Daphne Pickren — Jun 23, 2026
Subject: S7-2026-15 Comments From: Daphne Pickren Affiliation: Jun. 23, 2026 Daphne Pickren, Retired. Please keep quartet reporting. Too much can happen in today’s market to delay reporting.

Sent from my iPhone

Daria Rountree — Jun 23, 2026
Subject: S7-2026-15 Comments From: Daria Rountree Affiliation: Jun. 23, 2026 Hello,
My name is Daria and I'm a Director. I invest to balance my income for off seasons. Not reporting quarterly would heavily impact my ability to properly see how companies are doing to make an educated decision into whether or not I should invest in them. I would stop investing if I couldn't see what I was investing in.

Darin Cooper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darin Cooper As a stockholder with significant stakes in many publicly traded companies, I oppose any reduction in the current level of required reporting. As an owner, I expect regular and frequent updates on the businesses I invest my future into. Anything less than currently required would leave investors unsure about their money and likely lead to increased anxiety and less money invested in our stock markets which negatively impacts both companies and their investors. Regards, Darin Cooper

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Darinka Torres-Gambini — Jun 23, 2026
Subject: S7-2026-15 From: Darinka Torres-Gambini Affiliation: Jun. 23, 2026 My name is Darinka Torres, and I am a Workers' Compensation Examiner with the New York State Workers' Compensation Board in New York City.

I support maintaining quarterly reporting requirements because investors deserve timely, accurate, and consistent information about the companies in which they invest. Regular reporting promotes transparency, accountability, and confidence in our financial markets.

As an individual investor and member of the public, I believe access to current financial information is essential for making informed decisions. Reducing the frequency of reporting could make it more difficult for investors to identify problems early, evaluate company performance, and hold corporate leadership accountable.

Quarterly reporting helps ensure that all investors—not just large institutions—have access to important information on a regular basis. Strong transparency requirements contribute to fairer and more efficient markets.

Thank you for considering my comments.

Darinka Torres
Workers' Compensation Examiner
New York City, New York

Sent from my iPhone

Darla Becker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Darla Becker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Please do not remove quarterly corporate reporting! It provides critical information for retirement account participants. We can't afford to have our retirement funds endangered. Most of us are not rich and cannot afford to lose any of our very hard earned savings for a time that we are most vulnerable.
Thank you.

Darla Turner — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Darla Turner Affiliation: Jun. 23, 2026 Darla Turner, Texas. I may not understand all of what i see in the quarterly report, but I understand that bottom dollar amount and I like seeing it quarterly. As an investor it is my right to see it at the least quarterly

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Darla Vincent — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darla Vincent Affiliation: Jun. 23, 2026 Keep the quarterly reporting to help keep the playing field honest and accountable for everyone. Older people rely on their retirement savings accounts to live and eat and care for themselves. Darla Vincent - retired American ❤️🤍💙🕊️🇺🇸🟫

Sent from my iPhone

Darla Wilson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Darla Wilson Affiliation: Jun. 23, 2026 Please don’t change the frequency of reporting.

Sent from my iPhone

Darleen Whiting-Rogers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darleen Whiting-Rogers The proposal you currently have on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a crucial mistake. Investing is ownership, and as an investor I deserve regular, transparent communication from that business, especially now that I am retired. Reducing reporting requirements weakens the connection between companies and myself which is critical in keeping me apprised of my financial position. I want and need to see those quarterly reports for my own piece of mind for transparency of where my investments are at. Please, please, please, as a retired consumer, I respectfully request you reconsider this change and leave the required four reports as is, as I do not believe it is in the best interest of investors to make such a change. Your re-evaluation of this matter will be appreciated. Please don't let consumers down - investing plays a powerful part in the success of a business. Don't take transparency away from us. Thank you.

Darlene Drake — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darlene Drake Affiliation: Jun. 23, 2026 Darlene Drake SAHM. We have as much right as the elites to make informed financial decisions and control our

finances!!!

Get Outlook for iOS

Darlene Perry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darlene Perry Affiliation: Jun. 23, 2026 This is a blatant attempt to assist CEOs in pilfering the coffers of their companies. It will give them additional time to hide the money before their next audit. Keep the reports quarterly.
Darlene Perry RN

Darlene Perry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darlene Perry Affiliation: Jun. 23, 2026 This is a blatant attempt to assist CEOs in pilfering the coffers of their companies. It will give them additional time to hid the money before their next audit. Keep the reports quarterly.
Darlene Perry RN

Darlene Price — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Darlene Price Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Isn't there enough money fraud in this country

Darlene Woodworth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darlene Woodworth Affiliation: Jun. 23, 2026 It seems to me that these restrictions were put in place for good reasons... We are not your slaves that you can continue to take advantage of. Corporate Corruption, & Government Corruption go hand in hand. Monopolies like those of John D Rockefeller's. His oil industry taught us that they are designed for their own greedy pockets, & not for the good of the people who work for them. Stand up and do the Right Thing. Honesty goes far, when doing the job of helping your employees to be able to afford their lives, & the lives of their families

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Darline Garippo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Darline Garippo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
NO
Why allow big business interests to harm the common man. This action will increase the wealth gap.

Darrel Greer None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darrel Greer While I agree that quarterly reporting is

burdensome for any business, I find individual investors, financial analysts, and corporate money managers among others rely on these reports to make serious investment decisions—not speculative nor whimsical. These reports are complicated and boring reading for most of us, but they do offer regular incite not available elsewhere. I would welcome trimester reporting; however, semiannual reporting simply adds too much investment risk.

Darrell Butler federal law enforcement — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darrell Butler While I understand the desire to make things easier for public companies, those same public companies do NOT have a good track record of being good stewards. Applications like Robin Hood have radically changed the nature of investing with even an E-4 in the military becoming an active shareholder in companies. Big business however, continues to largely ignore the new investor and remain locked at protecting the interest of large investors to the detriment of all the others involved, re. ERON ! While your proposal has lofty language about stimulating economic activity, how many companies have collapsed while lying to regulators and left the employees to now become a public burden? Companies that decide to "go public" should embrace the burden that comes with the privileged use of "other peoples money". Giving greedy corporations the "option" (wink, wink) to file less is the same as eliminating the quarterly requirement. The savings are minuscule, and the cost is more than proportional to their growth. I am all about smaller government, but this measure creates too great a possibility of allowing greedy corporations to make public burdens of their former employees while the robber barons laugh all the way to their off shore banks!

Darrell P — Jun 23, 2026
Subject: S7-2026-15 Comment From: Darrell P Affiliation: Jun. 23, 2026 Ridiculous. What is the SEC trying to hide?

Sent from my iPad

Darrell Thompson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Darrell Thompson Affiliation: Jun. 23, 2026 Dear SEC,

I need quarterly updates to keep my own finances and my mother’s finances under control to properly organize and pay for her home care.

Darrell Thompson
Curidin@earthlink.net
Retired

Support your local pipe and drum band.
NCSU Pipes and Drums!!!!!!!!!!!!!!!

Darren Boarnet — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darren Boarnet As an share holder of public companies, I am an owner. When you own a piece of a business, you deserve regular, transparent communication from

that business, and the employees hired to run that business. Reducing reporting requirements weakens the connection between companies, their owners,, and the CEO who works for all the owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is quickly becoming debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed and potentially more reactive to information when it is received. What isn't debatable is that less information rarely creates better-informed owners. With semi annual reportin all owners would get updates from the managers only twice a year. It would still run every day. We'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. The only people served are the managers who are "inconvenienced" by informing thier owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. That is human reaction when you change the rules of the game.

Darren Curtis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darren Curtis No semi-annual, keep it to quarterly. Thank you.

Darren Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darren Jones I believe reducing the reporting from quarterly to semi-annually would greatly reduce the transparency given to individual investors and prevent us from having the information needed to be able to make informed investing decisions.

Darren Leggett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darren Leggett I support quarterly reporting by publicly traded companies especially with today's technical landscape being ever faster changing. We need frequent information more than ever. Things change in days and weeks nowadays. Info provided every 6 months would be obsolete by the time it got to investors. Thank You . Respectfully Submitted!

Darrin McLimans — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darrin McLimans Affiliation: Jun. 23, 2026 Make them continue signing 4 times a year

Sent from my iPhone

Darryl Bowen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darryl Bowen Good day. I would like to keep this brief. I am strongly opposed to the rule change being considered whereby companies would no longer report

quarterly. Respectfully, this is a mistake. I am employed by a subsidiary of a top defense contractor as well as being a shareholder. I follow the published quarterly reports closely. For my devision and the company overall. It helps me maintain scope within my sphere as well as the industry as a whole. There is too much useful information in these filings that could be partially, if not totally, lost in all of the extra “noise” in a proposed semiannual report. This is also a huge disservice to investors and I believe these sentiments would be echoed far and wide by most shareholders. Thank you for your time

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Darryl Carson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darryl Carson Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Darryl Conliffe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darryl Conliffe Affiliation: Jun. 23, 2026 Keep the quarterly reporting requirement. Now is not the time for reduced oversight.

Darryl Dassing — Jun 23, 2026
Subject: S7-2026-15 Comments From: Darryl Dassing Affiliation: Jun. 23, 2026 Ansyon Dassing. Retired front line manager. Keep reporting requirements quarterly. Transparency is economic power!

Darryl Fernandez The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darryl Fernandez I consider that investors need full transparency and regular quarterly reporting. I am not in favour of reducing the nunber of reports to twice a year.

Darwin Li — Jun 23, 2026
Subject: File No. S7-2026-15 From: Darwin Li It is much better for investor transparency to maintain current filing standards. Investors are part owners and deserve to know what is going on. Being publicly listed is associated with the need to liaise with investors and information must flow to them.

Daryl Cleveland — Jun 23, 2026
Subject: S7-2026-15 Comments From: Daryl Cleveland Affiliation: Jun. 23, 2026 SEC keep quarterly reporting for any public company on stock market.

DARYL PORTER — Jun 23, 2026
Subject: File No. S7-2026-15 From: DARYL PORTER I think changing reporting to 2 x a week will be bad for investors.

DAUDDY BAHAR — Jun 23, 2026
Subject: File No. S7-2026-15 From: DAUDDY BAHAR Please keep as it is. No change, thank you

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Daun — Jun 23, 2026
Subject: S7-2026-15 Comment From: Daun Affiliation: Jun. 23, 2026 Quit trying to manipulate the people for the oligarchs to profit!!!
- Daun Kilpatrick
A concerned citizen

Dave and Nicole — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dave and Nicole Affiliation: Jun. 23, 2026 Keep the quarterly reporting! You will do a disservice to the citizens of the United States if you change it to anything less! You are responsible to ensure the everyday investor has the information they need. You need to be stronger against those who get and act on insider information too! Do your jobs for the 98% as much as you do for the insiders or become an assistant for those who are part of the corruption that is ubiquitous now in the U.S.

In frustration,
Nicole Alleva-Dickey
(a former holder of the Series 7 and 63 licenses)

Dave Appenzeller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Appenzeller I believe that this is an awful idea. As a company shareholder in publicly traded companies, I want more insight, not less. Reporting only 2x/year will lead to more market volatility and uncertainty. When information finally does get reported, the market is likely to react more strongly to any surprises, putting individual / retail investors at higher risk. I'm not even sure this idea saves company time and effort as they need their own financials every quarter to drive their business decisions anyway. Please do not approve the semiannual reporting rule.

Dave Bleyer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dave Bleyer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a retail investor, I rely on publicly available quarterly reports to make decisions. There is already too much information hidden/hard to find from the public. These are publicly traded companies and there needs to be as much transparency as possible for the public that is investing in them.

Dave Brooks Retired Finance Executive — Jun 23, 2026

Subject: File No. S7-2026-15 From: Dave Brooks Do not decrease reporting requirements for publicly traded companies.

Dave Chaney — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dave Chaney Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a recent retiree, I now live off the investments I've built over my lifetime. As a stock shareholder it's crucial that I stay informed about the inner workings of these businesses. Scaling back to 6-month reporting won't make much difference to large, institutional investors who have access to detailed, behind-the-scenes reports, but it introduces major risk to small investors like myself. Don't do this.

Dave Christman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dave Christman Affiliation: Jun. 23, 2026 It should be even more frequent than that!

Dave Cole — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dave Cole Affiliation: Jun. 23, 2026 David Cole , Retired, Lake Forest California. Please keep quarterly reporting. Companies have so many automated ways now to keep track of their business numbers it seems silly to not report quarterly. Delayed reporting of down turns and late addressing of problems only make the situation worse. CEOs will continue to want information daily , weekly and monthly so having them report to shareholders and regulators quarterly is not a difficult ask.

Sent from my iPhone

Dave Dunnigan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dave Dunnigan Affiliation: Jun. 23, 2026 With Corruption at an all-time high this is a terrible idea for a law and I don't approve! When Rick Scott can be elected to the Senate, but was CEO for a Florida-based healthcare company the was guilty of the Nation's Largest Medicare Fraud and should have been personally charged.
David Dunnigan

Dave Eliason — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Eliason Reducing the number of company reports is NOT a good idea. I want more information from my companies, NOT less. Simply put, This is a dumb idea, like most of this administration's activities.

Dave Fischer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dave Fischer Affiliation: Jun. 23, 2026 To the Securities

and Exchange Commission:
The new SEC proposal that would end quarterly reporting is bad for individual investors. It goes against fairness. Letting public companies go dark would be good for insiders who have access — and bad news for everyday investors. You don't have to be Warren Buffett to know that sunshine & transparency matters for honesty whereas darkness begets fraud, cheating and abuse. This should be a no-brainer.

Dave Hales The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Hales My wife and I strongly oppose this. As citizens and investors, we believe that quarterly reporting is essential to positive communication, trust, and transparency. Less frequent reporting keeps the public in the dark, thus diminishing open communication and transparency while increasing frustration and volatility.

Dave Hatz Retired Financial Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Hatz Please keep quarterly reporting. While there may be slight cost savings by going to semi annual reporting, the loss of more timely information for investors is a far greater societal risk. Problems and enforcement issues over the years always center around lack of complete disclosure/information rather than efforts that reduce investor information. This proposal goes against all the years of open, transparent information that the industry prides itself on.

Dave Katrein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Katrein My family entire life savings is invested in publicly traded companies which is relied on for a comfortable lifestyle in retirement. I am an intentional investor in the select businesses that I count on to sustain my financial well being. Being able to have regular transparent communication on how the businesses are doing is important so I can continue to understand potential risks to make informed decisions. With the exponential advancements in technology and AI, providing communication to the owners of a company on a quarterly basis should become increasingly easier, not harder. Don’t let companies become less accountable to the shareholders! Thank you.

Dave Kuzmiak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dave Kuzmiak Affiliation: Jun. 23, 2026 Reported quarterly there’s no excuse to go backwards again and repeat the same problems we had

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Dave Mannion — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Mannion Public company reports should not be reduced from four times per year to two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. The reduction in costs, if any, would be minimal in an age of AI and increasingly efficient reporting tools. Less information does not create better-informed owners/investors. Less transparency doesn’t eliminate uncertainty. It

increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do not reduce reporting requirements. Thank you for the opportunity to provide my comments. Best, Dave Mannion

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Dave McKee none, retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave McKee Investors need more timely information, not less.

Dave McKillop — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dave McKillop Affiliation: Jun. 23, 2026 Don't undercut our ability to keep you responsible for quarterly reporting. No free rides anymore!😡
Dave McKillop, Retired Teamster

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dave mclouth — Jun 23, 2026
Subject: S7-2026-15 Comments From: dave mclouth Affiliation: Jun. 23, 2026 The CEO's should be signing off on their reports quarterly. It makes no sense to do it any other way. David McLouth retired IT manager. It makes my investments safer.

Dave Moore The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Moore As a part owner of the companies whose stocks I own, I know that quarterly sales and earnings reports are mandatory to make good decisions. Thank you.

Dave Slotter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dave Slotter Affiliation: Jun. 23, 2026 We should maintain quarterly reporting to keep transparency into business operations.

Dave Smith Business Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Smith In a time when transparency and information is most important, I think reducing the number of times a publicly held is to report is a poor idea. Accountability is a healthy thing. Thank you for the chance to comment.

Dave Thatcher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dave Thatcher In an open market, MORE INFORMATION is always preferable to less.

Dave Tredinnick Retired Senior Executive — Jun 23, 2026

Subject: File No. S7-2026-15 From: Dave Tredinnick Quarterly reporting although onerous is required to insure investors have current accurate data to help guide their investment decisions.

Dave Ziegler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dave Ziegler Affiliation: Jun. 23, 2026 Didn't work then won't work now. Are you really that stupid???

David — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Affiliation: Jun. 23, 2026 This is stupid. Why would you want less reporting!

Sent from my iPhone

David — Jun 23, 2026
Subject: Comment on S7-2026-15 From: David Affiliation: Jun. 23, 2026 “No” to returning to the past!

David — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Public-company reports should not be reduced from four to two. We need to remain informed

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David — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Consumers need to have more knowledge about their business ownership, not less.

David Adamson — Jun 23, 2026
Subject: S7-2026-15 From: David Adamson Affiliation: Jun. 23, 2026 I am a retired educator in CT and am very concerned by the SEc proposal to end quarterly reporting requirements. This is a major issue and a potential disaster in the making if the quarterly reporting requirements are dropped in favor of semiannual reporting. It is opening a door to more frequent fraud and potential market manipulations and perhaps even eventual crashes and market losses for many investors. I know if this passes, I will limit my future investment funds and change to other more secure investments due to a concern that semi annual reports will increase the chance that corporate financial information will be will be withheld for longer and thus will be less transparent and with the opportunity for misinformation and perhaps mistaken?/fraudulent?/purposely misleading? 8-K filings will increase. *All this change does is add a NEW LARGER LOOPHOLE that will let those less reputable people in positions of influence at various corporations game the system for 3 months longer, for their own advantage, by hiding illegal actions or financial information that would otherwise have to be disclosed earlier in a quarterly report or would have been uncovered in said quarterly report at the 3 month interval rather than perhaps being hidden for the 3 additional months until a semiannual

report might turn the information up. Fraud and insider trading (corporate and gov't) are two issues that have been long-standing problems connected to corporations and to the stock market and stock trading. Quarterly reporting helps make certain there is transparency and requires CEO/CFO signatures stating the report is factual with penalties that would apply for knowingly untrue statements. So every 3 months investors know that they have corporate FACTS to base their investment decisions on. Making it every 6 months means less accountability and less transparency and a greater chance that company financial information can remain hidden from both the public and perhaps even people within the corporation itself for a longer time, allowing for fraud to continue for at least 3 additional months if not more. *K financial statements are NOT official 'filings' but are only seen as 'furnished' information without any accountability or liability in case it contains false statements. It is not audited by any outside individual/group so basically it is financial corporate information that MIGHT BE ACCURATE OR IT MIGHT NOT BE ACCURATE! The K8 might contain accurate financial information OR it may contain incomplete financial information, knowingly partially false, or misleading financial information or it may have knowingly completely false and misleading financial information . BUT NO ONE WILL KNOW WHICH IT IS BECAUSE THERE IS NO INDEPENDENT AUDITOR REVIEW AND SHIELD THE DOCUMENT'S CREATORS FROM LIABILITY. You are left with a document of financial information from someone who says "trust me" that the information is accurate but if it turns out not to be then is not there is no recourse and no penalty against the company or the people who created the corporate misinformation. Only an idiot would invest in something when they have no facts that can be proven about the financial stability past earnings or current performance of the investment opportunity at the corporation. ** Increasing the time between certified corporate filings and in that extra 3 month interim, increasing the investors' reliance on 8-K financial statements which have less accountability and may not be accurate means one's investments are more of a gamble based on 'trust' and less of an accurate reading and analysis of corporate reports since outsiders will need to wait the 3 extra months for the semiannual report to determine where the actual financial status of the corporation stands and whether to invest or not.. **** Please keep Required Quarterly Reporting to maintain the protections for the investors and NOT bow to the corporation or those who might advocate for and find ways to use that longer 6 month time frame to commit corporate fraud as has occurred too often in our past, often at an astounding level as occurred at Enron and others over the years! Don't increase the chance for fraud especially at a time when AI is already bringing so many potential new changes to the marketplace making investing even more complex and prone to rapid change/adjustment. Thank you, David Adamson

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David Adamson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: David Adamson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am concerned by the SEC proposal to end quarterly reporting requirements. This is a major issue and a potential disaster in the making if the quarterly reporting requirements are dropped in favor of semiannual reporting. It is opening a door to more frequent fraud and potential market manipulations and perhaps even eventual crashes and market losses for many investors. I know if this passes, I will limit my future investment funds and change to other more secure investments due to a concern that semi annual reports will increase the chance that corporate financial information will be will be withheld for longer and thus will be less transparent and with the opportunity for misinformation and perhaps mistaken?/fraudulent?/purposely misleading? 8-K filings will increase. *All this change does is add a NEW LARGER LOOPHOLE OF 3 ADDITIONAL MONTHS that will let those 'less reputable' people in positions of influence at various corporations game the system for 3 months longer, for their own advantage, by hiding potentially illegal actions or concerning critical financial information that would otherwise have to be disclosed earlier in a quarterly report and/or would have been uncovered in said quarterly report at the 3 month interval - rather than perhaps being hidden for the

3 additional months until a semiannual report might turn the information up. Fraud and insider trading (corporate and gov't officials) are two issues that have been long-standing problems connected to corporations and to the stock market and stock trading. REQUIRED Quarterly reporting (with the essential liability/consequences as are currently in effect) helps make certain there is more transparency and requires CEO/CFO signatures stating the report is factual with penalties that would apply for knowingly untrue statements. So every 3 months investors know that they have corporate FACTS to base their investment decisions on. Making it every 6 months means less accountability and less transparency and a greater chance that company financial information can remain hidden from both the public and perhaps even people within the corporation itself for a longer time, allowing for fraud to continue for at least 3 additional months if not more. *K financial statements are NOT official 'filings' but are only seen as 'furnished' information without any accountability or liability in case it contains false statements. It is not audited by any outside individual/group so basically it is financial corporate information that MIGHT BE ACCURATE OR IT MIGHT NOT BE ACCURATE! The 8-Kmight contain accurate financial information OR it may contain incomplete financial information, knowingly partially false, or misleading financial information or it may have knowingly completely false and misleading financial information . BUT NO ONE WILL KNOW WHICH IT IS BECAUSE THERE IS NO INDEPENDENT AUDITOR REVIEW AND SHIELD THE DOCUMENT'S CREATORS FROM LIABILITY. You are left with a document of financial information from someone who says "trust me" that the information is accurate but if it turns out not to be then is not there is no recourse and no penalty against the company or the people who created the corporate misinformation. Only an idiot would invest in something when they have no facts that can be proven about the financial stability past earnings or current performance of the investment opportunity at the corporation. ** Increasing the time between certified corporate filings and in that extra 3 month interim, increasing the investors' reliance on 8-K financial statements which have less accountability and may not be accurate means one's investments are more of a gamble based on 'trust' and less of an accurate reading and analysis of corporate reports since outsiders will need to wait the 3 extra months for the semiannual report to determine where the actual financial status of the corporation stands and whether to invest or not.. **** Please keep Required Quarterly Reporting to maintain the protections for the investors and NOT bow to the corporation or those who might advocate for and find ways to use that longer 6 month time frame to commit corporate fraud as has occurred too often in our past, often at an astounding level as occurred at Enron and others over the years! Don't increase the chance for fraud especially at a time when AI is already bringing so many potential new changes to the marketplace making investing even more complex and prone to rapid change/adjustment. Thus 3 month required reporting is even more important and helpful to the small individual investors like myself, since we don't have a team of financial accountants to vet a corporation on site and pore over corporate books like large investment firms do. Please keep Quarterly Reporting and help us so our investment decisions can continue to be based on the required more frequent and accurate quarterly reports and so we can remain both better informed and better protected from potential fraud/misleading 8-K information at a corporate level. Thank you.

David Adamson Retired teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Adamson Reducing the timing and frequency of public corporate reporting requirements from quarterly to bi-annually is both a short-sighted and dangerous policy decision. It only makes EVERYONE LESS INFORMED about the current corporate situation. The less information people have about the corporate earning, predictions, expenses, etc., the LESS likely they are to be able to ACCURATELY evaluate a company’s current & future value and expectations for success and the risks to the company’s future. It makes investing in any company or industry much more of a gamble based on slightly older data, and less of a decision based on the most current performance, data and fact-based projections. This is especially true in this NEW era of rapidly increasing use of and dependence on AI and AI’s increased impact in unexpectedly

influencing more rapid changes in corporate expectations, plans, layoffs, earnings, projections, and overall decisions. AI may upend expectations for not only single smaller companies but also an entire industry in months, so reducing corporate reporting makes even LESS sense now and increases the risk to ALL investors that a sudden unexpected advance and/or change in what AI is suddenly capable of, and how that or other world events can suddenly change a company's outlook - either limiting OR improving a corporation's potential earnings which under this proposal might then might not be reported for 3 additional months before the impact has had a massive unexpected impact that might have been more obvious IF the corporate reporting was available quarterly rather than biannually. Thus the investors (part owners) of the corporation would potentially be left in the dark for 3 months longer than under current reporting requirements Two issues cited for this proposal have been the 'cost savings' and 'time-savings' of having to produce only two (biannual) reports a year versus 4 (quarterly) reports a year. The argument that it may save what is in reality a pretty negligible amount of money and time that is spent on preparing and distributing the quarterly reports is equally short-sighted. And perhaps it may well turn out that preparing 2 larger reports each covering 6 months of longer term projections, expenses, profits, etc. might be more challenging to explain if the longer 6 month period of time includes sudden unexpected changes, something that having two consecutive 3 month data & explanations could have explained more easily given a perhaps changing economic environment or corporate decision-making strategy necessitated by AI or other events that were not easily or obviously able to be anticipated. While hindsight may be said to be 20/20, foresight is in large part determined by the amount and breadth of valid information available to those making predictions and decisions. MORE overall information and MORE FREQUENT CURRENT information is ALWAYS MORE HELPFUL in evaluating ANYTHING. There is a good reason why the large investment firms do so much research and examine the books from top to bottom BEFORE making sizable investments or before buying stock in specific companies. No company seeking investment funds would ever say "We would prefer you wait 3 more months and then we will provide you with our biannual (6 month) company financial report and then we will open our books . . because it saves us a little bit of time and money now AND we don't want people to make decisions on shorter term 3 month projections/information and perhaps 'over-react' to what may potentially be short term corporate projections that were not borne out or what we have ASSUMED to be only short-term issues that will be resolved within the longer 6 month reporting date . well, that certainly wouldn't lead to much confidence in the company and I doubt anyone would go ahead with the investment based on the OFFER to be given LESS information LESS frequently about the company's current & future status. There is an argument that removing the 3 month reports could lessen the potential knee-jerk reactions by /impacts on investors to shorter term unexpected world or industry events . (think COVID's impact on the stock market) and that is certainly true . . but it is also equally true in that case that then corporate insiders and/or those with access to the impact of those unexpected events such as those in government, or related industries that also needn't report for the now (if approved) additional 3 month period) will now have an even LONGER period of time ((potentially 3 additional months) to use that information themselves while the public is kept unaware. The scales are tipped even further away from full transparency and toward limiting information access to the general public. That is not what any system that is supposedly open and above board should be promoting and advocating for. More information and greater accuracy and increased frequency is always preferred over less information, less accuracy and decreased frequency! To put it all in another context with an example most people can relate to . . if you went to your doctor for a medical annual physical and he said your current age and lifestyle warranted evaluating your risk for skin cancer so you took the recommended 'test' which was a body scan. If they took a small sample of skin to test because it appeared a little different from your skin on other parts of your body but it wasn't necessarily indicative of cancer or even of any problem at all . but was taken just as a skin sample to test and as long as no unexpected results were alarming or indicated a skin problem, it would be used to provide a baseline of your skin's condition in that area for future reference in case of future change in your skin. Would you like the results of the test provided in 3 months or 6 months? And if the results were fine with no cancer detected, but the

doctor said because it still looked unusual s/he wanted to monitor it - just in case changes might occur down the road. Would you find 3 month checkups to be as reassuring as 6 month checkups . by which time a small change or issue could be indicative of a larger problem or issue? Or would you err on the side of caution and get 3 month check-ups as long as the doctor had concerns about the area/issue? I would suggest and bet you might decide to err on the side of caution . a slightly more (2) inconvenient number of visits per year to be checked and a slightly higher amount of a co-pay to be sure any potential problem was caught before it became a crisis! My conclusion is that the current 'Quarterly Reporting Requirement is safer and wiser for ALL concerned (corporations and investors) and poses less risk to our economic stability over time. I am submitting this as both an individual long time investor, a Motley Fool Community Member.

David Albertson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: David Albertson Affiliation: Jun. 23, 2026 I am writing to express my strong opposition to the proposed rule change (File No. S7-2026-15) that would reduce financial reporting frequency for public companies from quarterly to every six months. In today's hyper-accelerated financial markets, where dynamics shift instantly due to algorithms and rapid news cycles, slowing down disclosures is completely counterproductive. A six-month reporting gap creates a dangerous information vacuum, leaving everyday retail investors flying blind while corporate insiders and institutional firms maintain their data advantages. To preserve fair, orderly, and transparent markets, the SEC must reject this proposal and protect our timely access to critical investment data by maintaining the current quarterly reporting framework.

David B. — Jun 23, 2026
Subject: S7-2026-15 Comment From: David B. Affiliation: Jun. 23, 2026 I am an individual investor and less transparency puts us all at risk!

David Beattie, marketing consultant.

Sent via a mo-bile dee-vice.

David Barkemeyer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: David Barkemeyer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need more accountability for ceos and corporations not less. Fewer guardrails does boboyany good.

David Bennhoff None — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Bennhoff Quarterly reports are essential for a healthy and transparent market!!!

David berg None — Jun 23, 2026
Subject: File No. S7-2026-15 From: David berg It's ridiculous to think that public companies would

not report to their shareholders more than twice a year. Industrial separate to know what's going on with companies they invest in. Changes are made new products are delivered. Investors have a right to know at least four times a year. Having own business, I can't imagine having reports from my staff only twice a year to figure out what was going on. Please do not change the current reporting requirements of publicly owned companies Thank you

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David Berry — Jun 23, 2026
Subject: S7-2026-15 From: David Berry Affiliation: Jun. 23, 2026 David Berry, Retired, WV
Keep up the pressure! We have to get our contry running right!

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david boyer — Jun 23, 2026
Subject: S7-2026-15 From: david boyer Affiliation: Jun. 23, 2026 David Boyer, Technology Program Manager, Reston, VA. Please keep the reporting from companies quarterly. It is important for consumers to have disclosure and visibility into companies they are investing in. Quarterly reporting helps consumers. If there was an option for monthly reporting, I would support it. Semi-Annual reporting allows Companies to bury their bad news for half a year, which could cost consumers more money. Please keep the quarterly reporting.

David Bressler — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Bressler Affiliation: Jun. 23, 2026 My name is David Bressler. I work as a Network Engineer supporting VA Healthcare operations serving our country's veterans. I have a 100% service connected disability myself and am terminally ill as such. I have worked hard all my life to provide for my family with investments making a significant portion of that planning. In order to make informed decisions regarding such investments quarterly statements play a very significant role towards making decisions. The idea to remove quarterly reports is ill founded and will harm investors. The SEC has a duty to protect the public's interest. Shielding corporations from transparency violates this mandate. Families such as mine are dependent on this information to best arrange financial matters in planning for retirement and building long term assets. I want to be clear, moving to semiannual reports vs. quarterly is a disservice to the public your agency is there to protect. Do not modify the quarterly report structure but if you decide to make a modification, that modification should in fact provide even deeper analysis and transparency in the same quarterly report. Today's modern computing environment removes the excuse of burden from the corporations. There are not teams of accountants sitting at desks with ledgers and adding machines - it's all automated and inspected via machine logic and now, AI. Do not remove quarterly report requirements.

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DAVID BRIGGS — Jun 23, 2026
Subject: S7-2026-15 Comment From: DAVID BRIGGS Affiliation: Jun. 23, 2026 Public companies need more transparency, not less! The SEC needs to give their head and shake and leave quarterly reporting in place!

~Dave

Sent via Dave's iPad on Verizon

David Cadena Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Cadena I am for the continual reporting of companies on a quarterly basis. I am against reducing reporting to twice a year by companies.

David Chostner — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Chostner Less information is not a good idea for holders of public companies. It’s not a hardship for companies to issue qtr. reports.

David Clow — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Clow Affiliation: Jun. 23, 2026 Quarterly reporting supports in fact and theory the commitment to transparency that every investor requires from their investments. There is no need to change that.

David Coffey — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Coffey As an investor it assists me to know as much information as possible to make viable choices. Restricting the data that myself and others need to half of what is now accepted can only have negative consequences.

David Comden Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Comden Proposed Semiannual Reporting Rule change: Regarding the proposed change to make publicly traded companies report less frequently, I think it a bad idea. Transparency is in short supply and reducing the number of reports required will lead to less public infromation, more bad investments, investor distrust and a less robust stock exchange. Investors need guardrails and quarterly reporting is one that is important. Thank you. David Comden

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David Conrad Vice President - engineering, Komatsu — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Conrad Ridiculous how the SEC doesn't even do their current job, but wants to do less promoting more corruption.

David Cook — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Cook Publicly traded companies should not be allowed to

reduce the number public-company reports to just two per year.

David Copeland Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Copeland This would be a great error. We need to keep things the way there with reporting. Keep things to every quarter. An effective business keeps track daily on certain matters

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David Coronado — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Coronado We, as shareholders, should be made aware of what's going on with Our shares at least quarterly, not semi annually.

David Cunningham Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Cunningham Since when is "Less Information" better for investors. Why are we even considering this idea. Makes one suspicious of underlying benefits for someone…but not investors!

David Curtis — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Curtis Affiliation: Jun. 23, 2026 Keep the quarterly reports. My wife and I depend on this income.

Sent from my iPhone

David D Flossie — Jun 23, 2026
Subject: File No. S7-2026-15 From: David D Flossie "Comments Attch.

David D Selmon National Society of Tax Professionals, National Association of Tax Practitioners, Texas Association of Financial and Tax Specialists — Jun 23, 2026
Subject: File No. S7-2026-15 From: David D Selmon Reducing the amount of information and the frequency of that information will be a disservice to the very peoples who the SEC is committed to protecting. Less information and frequency reporting that information made available to accommodate a reporting entity does not protect the investing public, as has been proven time and again throughout the history of the markets. With the advent of technology, there should be no need to deter public information due to associated costs. Please consider exactly who it is that you, the SEC, are protecting from unscrupulous behaviors. I still remember Enron, among others. Thank you for allowing me this opportunity to share with you an ordinary citizen's perspective. Have a Blessed Day.

David Daniels — Jun 23, 2026

Subject: File No. S7-2026-15 From: David Daniels I understand that a proposal is now on the table to allow companies to elect to reduce the number of public company reports from four times a year to two. I think that’s a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. In an age of AI and increasingly efficient disclosure tools, that point is debatable. Others argue it would ease the pressure to manage quarter-to-quarter; however, short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient; it makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day, you'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about their businesses (through their stock ownership). Less transparency doesn’t eliminate uncertainty; it increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. And that doesn't benefit the stock market at all!

David Daube — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Daube Reporting four times per year is a minimum - investors must have accurate knowledge to make informed decisions.

David Delgrosso Software Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Delgrosso I oppose the proposal to allow public companies to reduce periodic reporting from quarterly to semiannual reporting. As an individual investor and shareholder, I rely on timely quarterly reports to make informed decisions, monitor company performance, and assess risk. Reducing mandatory reporting from four times per year to two would decrease transparency, widen the information gap between ordinary investors and sophisticated market participants, and make it harder for shareholders to identify problems before they become more serious. While I understand the desire to reduce compliance burdens, public companies receive significant benefits from access to public capital markets. Regular, reliable disclosure is part of the bargain. Quarterly reporting helps maintain investor confidence, market efficiency, and accountability. For these reasons, I urge the Commission not to adopt the proposal and to preserve quarterly reporting requirements for public companies. Respectfully submitted.

David Dickinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Dickinson Please don’t. We need to be informed investors. I might understand this proposal in the 1930s, but AI will make it so much easier to report.

David Disbrow — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Disbrow The SEC needs to maintain quarterly Form 10-Q filings for reasons not limited to the following: 10-Q Provides Continuous Transparency: The 10-Q acts as a vital pulse monitor. It allows stakeholders to track earnings trends, revenue growth, and

debt accumulation without facing a half year-long blind spot. 10-Q Provides Early Warning Signs: Regular quarterly filings provide the context necessary to catch operational or regulatory developments, shifts in working capital, and new legal risks as the year progresses. This allows investors to react to early warning signs rather than suffering catastrophic losses down the road. 10-Q Provides Standardized Comparisons: While companies might still report quarterly earnings via press releases or Form 8-Ks if the 10-Q mandate were lifted, these alternative formats lack uniform, standardized disclosures. The 10-Q forces comparability, allowing investors to perform accurate "apples-to-apples" analysis between competing businesses. 10-Q Provides Management Accountability: Form 10-Q requires the inclusion of the Management's Discussion and Analysis (MD&A) section. This compels leadership to explain what caused specific financial shifts and whether favorable conditions are sustainable. 10-Q Provides Legal Protections and Certifications: Quarterly filings carry significant legal weight. They require the CEO and CFO to sign Sarbanes-Oxley (SOX) certifications that verify the accuracy of the financial statements and note any material weaknesses in internal controls. This framework significantly limits securities fraud. 10-Q Provides Data Availability for Analysts/Investors: Equity research professionals and institutional investors rely heavily on the granular, structured data to regularly update their valuation metrics, preventing extreme forecasting lags. Please oppose Rule S7-2026-15 and maintain 10-Q company quarterly reporting. Investors need and require more transparency, not less.

David Dorson — Jun 23, 2026
Subject: Quarterly reporting From: David Dorson Affiliation: Jun. 23, 2026 Please keep quarterly reporting. More transparency not less. Let's not leave loopholes for billionaires!

Thanks!
Dave

David Dunn — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Dunn Affiliation: Jun. 23, 2026 Please keep the quarterly reporting so that we can make better decisions with our money and our investments! Thank you.

Sent from my iPhone

David Fielding ABA — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Fielding Reducing the number of reports per year is an absolute disaster and I object strenuously to this plan.

David Friedman Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Friedman We need More info not less!!!!!

David Garrison — Jun 23, 2026

Subject: S7-2026-15 Comment From: David Garrison Affiliation: Jun. 23, 2026 Quarterly is important Do not modify.

David Gatewood — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Gatewood As an owner/investor in many publicly-traded companies, I believe in transparency for the operations of these companies. Although there are many datapoints which can be challenging to report Every quarter (e.g., details on labor law and manufacturing safety compliance), I believe financial and operational fundamentals that contribute to typical buying/selling shareholder decisions and action must continue to be gathered and reported on a quarterly basis. Please, do not cut the transparency of reporting in half! Many owners, like myself, make significant financial decisions daily on the data we receive and are able to find. Quarterly reports as essential milestones for aligning that research.

David Gilbertson Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Gilbertson This is a bad idea and will keep investors in the dark for half the year. A decision like this will limit the number of companies that I will be willing to invest in.

David Gleason — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Gleason Affiliation: Jun. 23, 2026 Quarterly reporting is important in helping keep reporting honest and to help keep the general public's confidence in investing and in the SEC. We already have a landslide of public concern over government and institutional accountability. Do not let this become another step on the path to kleptocracy.
David Gleason
Retired Attorney

David Gonzalez Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Gonzalez I do not agree to lessen institution reporting from 4 to twice a year. Please keep at four.

David Graham — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Graham Reducing reporting requirements to twice per annum is unwise as well as unfair to investors and shareholders. Anything that makes Company reporting more opaque just makes fraud easier so why would any regulatory body enable that ?

DAVID GRANDT — Jun 23, 2026
Subject: S7-2026-15 From: DAVID GRANDT Affiliation: Jun. 23, 2026 Government responsibility is too protect the people, not too protect corporate greed. Let punishment fit the crime, keep quarterly reports. Thank you, David Grandt, Grandt Sales, inc. President.

David Greess N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Greess Although I want the public companies (in my portfolio) to save money and have the stocks go up this is not a good plan. Most of these companies can afford to have people (or AI) to do these reports. The downside is potentially too traumatic to (especially) individual investors. Somehow, although it is illegal, the professionals, know when there is a problem while us individuals only learn by the Quarterly Reports or some huge calamity that hits the news (usually something illegal, underhanded, immoral or downright criminal). To go to semi annual reporting would be another hurdle for the individual investor to overcome against the big boys

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David Griffith — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Griffith Affiliation: Jun. 23, 2026 In today's fast-changing market, quarterly reporting is a necessity to prevent fraud and provide transparency to investors. Keep the quarterly reporting requirements.

Sent from my iPhone

David Haar None — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Haar Quarterly reporting is valuable and important. Don't go to semiannual reporting. I was an executive at a public company (retired now) and based on personal experience I feel more not less visibility and transparency are in everyone's interests. Companies that want the benefits of being "public" should be obligated to keep owners/investors informed. Those that want less scrutiny and visibility can choose to be private. Only dishonest players will benefit from less transparency.

David Hackney — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Hackney Affiliation: Jun. 23, 2026 David Hackney, US Citizen and Retired. We've worked our entire lives and trusted the investments we had to make since pensions are gone. Keep the regulation as is - allowing Corporations to go dark only benefits poor behavior.

Sent from my iPad

David Hackney Retired Petroleum Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Hackney I am opposed to allowing a reduction in the number of public-company reports from four times a year to just two. Quarterly reports are needed.

David Hall — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Hall Less frequent reporting means less informed investors which leads to poor decisions.

David Hannan The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Hannan I am opposed to the change from quarterly to semi-annual reports. Investors deserve timely information on the performance of companies they own in order to make informed decisions. The proposed reduction in transparency of corporate performance will increase market volatility to the detriment of individual investors.

David Hardgrave — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Hardgrave Affiliation: Jun. 23, 2026 This is a bad move for the American consumer , for sake of which I am in opposition. Reduced transparency is never a good thing for accountability. These companies represent mature investment for the American people and that investment should be protected from all types of financial impropriety by our government, specifically in this case, the SEC.

I urge you to not change this rule and keep reporting quarterly.

Respectfully submitted,

David Hardgrave
IT Project Manager, State of Alabama
Deatsville, Alabama

David Haseley — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Haseley I believe that it would be a huge mistake to allow companies to reduce the number of public-company reports from four times a year to just two. If this proposed rule passes, then investors would receive half as many official updates about the stocks they own. I believe that less transparency would result in increased uncertainty and increased volatility.

David Hershan Bachelor of Law (honours) / Account & Finance. Previously head of growth for Shell Energy in APAC — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Hershan I am global technology investor, predominantly focused on listed equities. For 8 years, I have been 95% weighted towards US equities due to transparency for investors around quarterly reporting. Australia has 6 monthly reporting and I tend to steer clear of this. Taiwan has monthly revenue reported for investors. Moving to 6 monthly reporting would be a backward step for US equities, especially given that the world's largest private tech businesses are now going through IPOs (SpaceX, Anthropic, OpenAI) and are doing this on the basis that they need to report quarterly and this isn't deterring them. The USA is still the epicenter of global innovation and this hasn't been adversely affected by quarterly reporting.

David Hoffman — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Hoffman Affiliation: Jun. 23, 2026 Make it monthly!!

Bare minimum is quarterly!!!

David House — Jun 23, 2026
Subject: File No. S7-2026-15 From: David House I am not in favor of changing public company reporting to semi annual from the current quarterly process that's in place. Investors should have quarterly reported financial results and complete and regular transparency.

David Huffman — Jun 23, 2026
Subject: S7-2026-15 From: David Huffman Affiliation: Jun. 23, 2026 Every one of these kinds if restriction came about following a scandal and its crime. It is predictable that rolling then back will encourage the same kind of malfeasance that inspired their creation.

David Hull — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Hull Affiliation: Jun. 23, 2026 @ Well that is a bit too much, we don't even have to drop the soap to get screwed! Who is the architect of this corporate strategy and what backing do they have in D.C. ? CAN we just lock them up now or do we have to wait for another financial collapse orchestrated by some Harvard boys club scum bag who won't be affected in the least?

David Hutchison-Bird — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Hutchison-Bird Regular updates to investors, especially non-institutional investors, is the life-blood to ensure sound decisions are made. I do not understand why, especially in the age of AI, reporting requirements would be reduced, surely they could in fact be increased without creating additional work? The argument that quarterly reporting encourages short term management thinking would only be true if the company were fraudulent and attempting to create headlines with false statements to artificially inflate their market value. Regular, quarterly reporting forces the company to be thoughtful, consistent and truthful and allows investors to compare trends. Bi-annual reporting risks the opposite.

David J Conklin — Jun 23, 2026
Subject: File No. S7-2026-15 From: David J Conklin Have the corps use the same numbers for the SEC, taxes and investors.

DAVID J GIRARD Retired, private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: DAVID J GIRARD I feel completely confident that receiving more information is better than receiving less. Large companies reporting on a quarterly basis can hardly be considered burdensome, when most modern firms can generate a trial close with the push of a button. I could understand how smaller firms might have a valid concern about quarterly reporting, so some consideration for their special needs might be appropriate (under xx million revenue, bi-yearly reporting or some other rules?) Please do not relax the requirement on larger

firms to report quarterly. DJG

David J Roth Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: David J Roth Please be advised, I am opposed to proposed rules that decrease reporting requirements to semi-annual timeframe, rather than the current quarterly schedule. Thank you

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David Jackson — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Jackson At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

David Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Johnson Affiliation: Jun. 23, 2026 My name is David Johnson Keep the quarterly report please because it needs to be this way. Don't go back in time this way is working…

Sent from my iPhone

David Joslin — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Joslin Affiliation: Jun. 23, 2026 As an individual investor in more than a dozen companies, I need to know how well the management is running their businesses ! In addition, analysts and fund managers also need this information on a quarterly basis !

David W. Joslin
Adjunct Professor

David Judy The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Judy I and my family oppose any change to the reporting by companies and the requirement of quarterly filings with the SEC by publicly traded companies as violative of ownership rights of share holders and public scrutiny of financial information of companies of which we are share holders. Please do not allow a reduction of reporting requirements from quarterly to bi-annually. Thank you.

David K Garry Chartered Accountants Australia and New Zealand — Jun 23, 2026
Subject: File No. S7-2026-15 From: David K Garry Investors need to be reasonably informed on how the companies they invest in are performing and operating. The existing Quarterly reporting goes part way to keeping investors reasonably informed. Investors use their knowledge of the company to make decisions on whether to increase or reduce an investment in a company. If the reporting goes to half yearly then the information available to the investor and their ability to sensibly manage their investments and minimise the risks they are taking with their hard earned savings is jeopardised. As a finance professsional with a lifetime of experience I can honestly state that producing and filing an official report quartely is no more onerous than doing so half yearly, in fact it may be more efficient and proficient to produce quarterly than half yearly due to personal human work and time and technology systems and processes. I strongly request that the Quarterly reporting regime is upheld and not changed to half yearly. Improved frequency of reporting increases the quality of the overall reporting framework as it brings more focus onto reporting and of course businesses cannot operate efficiently without good internal reporting, as a parallel the market of listed investments has this same need for information to operate efficiently and effectively.

David K. Z. Harris — Jun 23, 2026
Subject: S7-2026-15 Comments From: David K. Z. Harris Affiliation: Jun. 23, 2026 Corporate shenanigans and bad decisions are happening far too often in recent years. I don’t want to give them more room to try while giving us (the investors, the taxpayers) less visibility. You should be making decisions that help us not be cheated. (And the felon-in-chief shouldn’t be pardoning some of the biggest cheaters and fraudsters!)

Sent from my iPhone

David Kaufman — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Kaufman I think this proposal is a poor idea. Decreasing communication with the shareholders, who are the owners, of a company is not a good idea. It increases the likelihood of a surprise, which can lead to greater volatility. Regular, transparent reporting is best - decreasing from quarterly to semi-annually reduces that transparency. I don't think this proposal will create a longer term view on the part of company management - I think it will just change from a quarterly focus to a semi-annual focus. As a result, I encourage the SEC to NOT move this proposal forward.

David Kelly — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Kelly I am against any proposal that reduces the amount of information I receive regarding the companies that I own shares in

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David Kenney — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Kenney Affiliation: Jun. 23, 2026 The kind of data investors need is needed often as possible to make
correct decisions. Make no change.

David Kerzner — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Kerzner I am writing to oppose the proposed rule that would allow companies to reduce their public reporting from quarterly to semiannual. Investing is, at its core, ownership. When I own shares in a company, I am a part-owner of that business. As an owner, I believe I am entitled to regular, transparent communication about how my business is performing. Cutting official updates in half weakens that fundamental relationship between companies and the people who own them. I understand that some argue quarterly reporting creates short-term pressure on management. But short-termism is a function of how market participants react to information — not of the information itself. Reducing disclosure doesn't make investors more patient. It makes them less informed. And less-informed owners don't make better decisions; they make noisier ones, often reacting more sharply when information finally does arrive after a long silence. The argument that fewer reports reduce costs is also increasingly thin in an era of AI-assisted disclosure and efficient filing tools. The operational cost of transparency has never been lower. Consider what this proposal actually means in practice: companies will continue operating every single day. Products will launch. Customers will be won and lost. Strategies will evolve. Under this proposal, shareholders would receive only half as many official windows into all of that activity. Uncertainty doesn't disappear — it accumulates, and then arrives all at once. Less transparency does not reduce volatility. It stores it up. I urge the Commission to preserve the current quarterly reporting standard. Individual investors deserve timely, regular communication from the companies they own. Thank you for the opportunity to comment.

David Korf — Jun 23, 2026
Subject: S7-2026-15 From: David Korf Affiliation: Jun. 23, 2026 How can you possibly in sound mind even think of cutting in half. Have you received something under the table to propose this

Sent from my iPhone

David Korf — Jun 23, 2026
Subject: S7-2026-15 From: David Korf Affiliation: Jun. 23, 2026 Leave quarterly reporting, a much stronger requirement

Sent from my iPhone

David Kotschessa — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Kotschessa As an individual investor and a member of The Motley Fool Community, I strongly oppose the proposal to reduce public-company reporting

from quarterly to semiannually. When we invest, we take ownership in a business, and owners fundamentally rely on regular, consistent communication to make informed decisions. While I acknowledge the argument that quarterly reporting might add pressure on companies and contribute to short-term market volatility, burying that data does not cure short-termism; it simply leaves investors in the dark. The value of transparency far outweighs these concerns. Less frequent reporting will only increase uncertainty and ultimately lead to sharper, more volatile market reactions when information is finally released. Please prioritize investor awareness and maintain the current quarterly reporting requirements.

David Kutner NMLS — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Kutner We are opposed to the Semiannual Reporting rule as we feel this will decrease transparency of financial status.

David L Hendricks — Jun 23, 2026
Subject: File No. S7-2026-15 From: David L Hendricks I prefer quarterly reports, the more information the better to inform investment decisions. I do not want to find out about a problem 90 days after the fact!

David L Hofmockel Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David L Hofmockel I disagree with this proposal that would allow companies to reduce the number of public-company reports from four times a year to just two. It just makes everyone less informed. Under this proposal, investors would receive only half as many official updates about the businesses they own. Less transparency increases uncertainty. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Instead, let's move toward greater stability, and increased prosperity for everyone.

David Langford — Jun 23, 2026
Subject: SEC proposal S7-26-15 From: David Langford Affiliation: Jun. 23, 2026 I believe that biannual reporting is not in the best interests of investors. Quarterly reporting should be retained. Monthly reporting would be best in clearing out dishonest companies. Should the SEC approve biannual reporting, I believe the SEC should be investigated for potential fraud and possible acceptance of bribes/influence peddling.

Retired in Texas

Sent from my iPhone

David Lapp — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Lapp Affiliation: Jun. 23, 2026 There is no benefit to me, and possibly great harm to many investors!

Sent from my iPad

DAVID LARSON — Jun 23, 2026
Subject: S7-2026-15 From: DAVID LARSON Affiliation: Jun. 23, 2026 David E Larson, Wichita, KS. The only direction you should be moving to is bi-monthly or even monthly! Making it fewer times per year only encourages the Companies and CEOs to cheat during times when they don't need to file.

Sent from my T-Mobile 5G Device
Get Outlook for Android

David Levesque — Jun 23, 2026
Subject: Comment on S7-2026-15 From: David Levesque Affiliation: Jun. 23, 2026 David Levesque-Nashua NH. Quarterly reporting needs to remain. The entire investment system will slow and due to less transparency will cause everyone to either gain much slower, or die to not knowing the actual quarterly facts, know when to get out. The government is already screwing us with social security Ponzi Scheme being reduced as of 2032 and we will need this for our retirements to be liveable.

David Lowe — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Lowe Affiliation: Jun. 23, 2026 I'll invest elsewhere and less. People's reactions will substantially drop the market. This proposal is insane.

David Lowe Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Lowe The current 4 public-company reports a year should stand firm. Reducing this amount diminishes transparency and the opportunity for the lay investor to keep abreast of changes within a company. I think it is a mistake to move to just 2 reports a year. I understand that companies are probably saying this would reduce costs and provide more savings, but in today's world with AI and increasingly efficient disclosure tools, even that point is debatable. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed What isn’t debatable is that less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

David Lusson — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Lusson This is a very very poor proposal. It suggests to investors that they should have less information to make informed investing decisions. It encourages the investing public to treat the stock market as a lottery, or some other form of gambling. It also lends itself to more and more insider trading. This is a terrible proposal meant to punish the small investor

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David M Lewis Novelist, retired business owner for 45 years. — Jun 23, 2026
Subject: File No. S7-2026-15 From: David M Lewis As a business owner, I recall chafing from time to time over the irrelevant "Six Degrees of Separation from South Africa" statements I had to fill out in the 1980s, and I resonated to the character in "Office Space" spending half of each working day putting approved cover sheets on his TPS Reports. You're going too far in the other direction now, and if this becomes the new "voluntary" standard, I can only ask my financial advisor to shift my investments to corporations who keep me apprised every 90 days.

David M Smith General Counsel, EON Resources Inc. [NYSE American - EONR] — Jun 23, 2026
Subject: File No. S7-2026-15 From: David M Smith Dear Chairman Atkins and Commissioners: I am writing to express my strong support for the Commission's proposed rule amendments to permit public companies to elect semiannual reporting in lieu of quarterly reporting (File No. S7-2026-15). Providing companies with regulatory flexibility to move away from the rigid 90-day reporting cycle will fundamentally improve capital market efficiency and encourage sustainable, long-term value creation. • Combating Destructive Short-Termism: The current quarterly reporting model forces corporate executives to focus excessively on meeting short-term earnings expectations. This constant pressure frequently leads to short-sighted management decisions, such as delaying vital research and development (R&D) or altering operational strategies just to appease Wall Street consensus. A semiannual cadence allows management to focus on strategic execution and business health rather than artificial, 90-day milestones. • Alleviating Regulatory Disincentives for Going Public: The compliance costs and continuous distraction of producing three Form 10-Qs every year have made public listing an increasingly unattractive proposition for growing firms. This has resulted in a shrinking pool of public assets, depriving everyday retail investors of high-growth opportunities. Optionality will restore balance and incentivize companies to list on public exchanges. • Significant Administrative Relief for Smaller Issuers: While massive enterprises have automated compliance systems, the resource drain of quarterly filings represents a severe operational bottleneck for smaller public firms. This rule allows companies to redirect scarce capital from redundant administrative disclosures directly back into productive investments, such as product development and employee retention. • Alignment with Global Best Practices: Prominent international jurisdictions, including major markets in Europe, have successfully utilized semiannual interim frameworks without sacrificing market stability. Embracing this conditional optionality modernizes U.S. capital markets and respects the maturity of companies with strong internal governance. I commend the Commission for pursuing this modernization effort and urge the swift adoption of the proposed rule.

David M Smith Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David M Smith Subject: Support for File No. S7-2026-15 (Semiannual Reporting) To: Paul S. Atkins, Chairman, and Commissioners of the Securities and Exchange Commission Dear Chairman Atkins and Commissioners: I am writing to express my strong support for the Commission's proposed rule amendments to permit public companies to elect semiannual reporting in lieu of quarterly reporting (File No. S7-2026-15). Providing companies with regulatory flexibility to move away from the rigid 90-day reporting cycle will fundamentally improve capital market efficiency and encourage sustainable, long-term value creation. • Combating Destructive Short-Termism: The current quarterly reporting model forces corporate executives to focus excessively on meeting short-term earnings expectations. This constant pressure frequently leads to short-sighted management decisions, such as delaying vital research and development (R&D) or altering operational strategies just to appease Wall Street consensus. A semiannual cadence allows management to focus on strategic execution and business health rather than

artificial, 90-day milestones. • Alleviating Regulatory Disincentives for Going Public: The compliance costs and continuous distraction of producing three Form 10-Qs every year have made public listing an increasingly unattractive proposition for growing firms. This has resulted in a shrinking pool of public assets, depriving everyday retail investors of high-growth opportunities. Optionality will restore balance and incentivize companies to list on public exchanges. • Significant Administrative Relief for Smaller Issuers: While massive enterprises have automated compliance systems, the resource drain of quarterly filings represents a severe operational bottleneck for smaller public firms. This rule allows companies to redirect scarce capital from redundant administrative disclosures directly back into productive investments, such as product development and employee retention. • Alignment with Global Best Practices: Prominent international jurisdictions, including major markets in Europe, have successfully utilized semiannual interim frameworks without sacrificing market stability. Embracing this conditional optionality modernizes U.S. capital markets and respects the maturity of companies with strong internal governance. I commend the Commission for pursuing this modernization effort and urge the swift adoption of the proposed rule. Respectfully submitted, David M. Smith

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David M Waltz — Jun 23, 2026
Subject: File No. S7-2026-15 From: David M Waltz Investors need current information. Please keep reporting four times per year.

David Matthews — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Matthews I strongly object to the issue of changing Public Company Reporting from four times yearly to two times yearly. I have investments in many publicly traded companies and adjust my investments after receiving their filings quarterly. In the age of computers there is no reason companies cannot EASILY keep investors informed of the health of their business. The public trusts YOU to make sure we are informed!! Please take this job seriously for the people you represent. Regards, David Matthews

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David McBrayer — Jun 23, 2026
Subject: Comment on S7-2026-15 From: David McBrayer Affiliation: Jun. 23, 2026 Keep the reports quarterly. It's our money. We hold the SEC accountable to not allowing those over our money to have less oversight.

Yahoo Mail: Search, Organize, Conquer

David McLeod — Jun 23, 2026
Subject: S7-2026-15 Comments From: David McLeod Affiliation: Jun. 23, 2026 My name is David McLeod. I strongly urge Congress to leave this at quarterly reporting!

David Mepham — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Mepham As an investor it is important to have regular timely updates, and reducing this requirement dilutes the information available to investors and will reduce the amount of small investors: something that the government wants to increase. Only

mushrooms and rhubarb thrive in darkness.

David Miers — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Miers Affiliation: Jun. 23, 2026 David Miers - Retired. Quarterly reporting has existed for over 50 years. Why change it? What is the reason for this? Is this just another way to stack the deck? Does this country really need another way to reward the rich and **** over the little guy? What is the end game? What has the middle class of the country done that is so egregious that it needs to be penalized with every decision this government makes?

David Minich — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Minich Affiliation: Jun. 23, 2026 It's a bad rule. Unfair to small investors.

David Minich N.A. — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Minich It's a bad rule. Unfair to individual investors.

David Morse — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Morse I am an investor in stocks and funds. I think that it is not only prudent to continue the current practice of quarterly reporting by public companies, but also necessary to protect the millions of individual investors like me. We need to understand the state of the business for individual investments and quarterly reports are currently the best way (only way?) to do this. This is especially important as changes in technology and the business environment come faster and faster. Please consider this view and how to continue to protect the individual investors.

David Moser None retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Moser In order to have transparency with investments, it is imperative that all shareholders for all companies, be given an earnings report "quarterly," just as it is being done I 2026. Two times a year is unacceptable! Respectfully, David S Moser

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David Moss None — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Moss I do not agree to reducing reporting requirements. Not only does less reporting lead to less transparency and increased uncertainty regarding investment/ownership, statements regarding the burden and expense of reporting are unfounded. Technology, if anything , has enabled significant efficiencies in reporting capabilities.

David Moutner Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Moutner As an individual investor, one of my main

sources of information about a company is their reporting of revenue, expenses, margin, etc. Getting this information on a quarterly basis is already limited, going to semi annual reporting will further obscure trends and company performance due to market changes which happen at an accelerate pace compared to the past. Going to semi-annual reporting will also make it more difficult to discern seasonal changes which might be affecting company performance. The argument that this unburdens companies from the over regulation of reporting seems weak in an environment where virtually all companies today are fully automated in this regard and producing quarterly reports requires minimal effort beyond what their accounting systems already provide on a regular basis. Please don't deprive investors, especially individual investors, of important data used to make their investment decisions.

David Mullis — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Mullis Affiliation: Jun. 23, 2026 Do not change reporting if anything make it sooner monthly. Got to have some way to even the score with the insider trading that goes on in congress.

Sent from my iPhone

David N Kwiecinski Former Certified Financial Planner. Certified Public Accountant, retired. Small investor. — Jun 23, 2026
Subject: File No. S7-2026-15 From: David N Kwiecinski I am very concerned about the negative ramifications of reducing the required public company reports from four times a year to only twice a year. This is NOT in the best interests of the public! It is particularly not in the best interests of investors, and particularly for small non-institutional investors who rely on these reports to make informed decisions about their investments. Imagine owning a business and only being brought up to speed every six months. How confident would you be that whoever you left in charge was steering the business in the right direction? Would you trust your investment in that business? Come on, folks! If we are serious about making America great again... if we are truly putting America first... how can we possibly think that less information is better information? Can we pare down the requirements? Make them more user (i.e. investor) friendly? Less regulatory nonsense? I'm sure you understand my point. How does this help the public? Thank you for your attention to this matter.

David N. Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: David N. Smith Affiliation: Jun. 23, 2026 Keep it at three months!

David N. Smith
dasmithaus@gmail.com
Tel. 512-203-2374

DAVID OXHANDLER — Jun 23, 2026
Subject: File No. S7-2026-15 From: DAVID OXHANDLER Less information is never desirable. Folks who own any fraction of a business, but don't participate on a daily basis require as much detail as possible to make informed decisions. Im my humble opinion earnings reports should be required monthly and even weekly. With the advent of AI that should be a simple and efficient method of keeping stock holders up to date and full informed. The only reason to offer less info would be to shield management from active share holder's participation and total disclosure.

David P Farmer — Jun 23, 2026
Subject: File No. S7-2026-15 From: David P Farmer Someone has to watch out for us regular investors. This coountry needs to stop protecting the billionaires that get all the inside information. With the oil trades scandal, insider politician trading… us regular people just keep getting left in the dark.

David Paeper — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Paeper I strongly encourage the SEC to NOT support the current proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As a private investor in America's companies, I believe that greater transparency and more frequent reporting is critical to the safety of my investments. Less information about company finances and business direction is never a good thing from an investment point of view; more information will continue to allow investors and the public to keep an appropriate pulse on the companies where their money is invested. Thank you for your consideration.

David Parker Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Parker This proposal now on the table will allow companies to elect to reduce the number of public-company reports from four times a year to just two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners.

David Parsons — Jun 23, 2026

Subject: S7-2026-15 Comment From: David Parsons Affiliation: Jun. 23, 2026 Jodi Parsons Agent
Clients need to know what is going on with their accounts. If we are held accountable. They should be also.

David Phillips — Jun 23, 2026
Subject: S7-2026-15 From: David Phillips Affiliation: Jun. 23, 2026 Keep the reports quarterly. It's good business. It's reasonable. It helps enforce accountability and creates public trust.

David Plager Motley Fool investor community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Plager I am writing AGAINST the semi-annual reporting rule. Giving investors LESS information on the companies they invest in is counter productive, makes investors less informed and will increase uncertainty and volatility in markets. There is no reasonable counter argument except that companies want to be lazy with less transparency and less accountability. Thanks you

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David Portwood — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Portwood Less information and communication is never a good approach.

David Powell — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Powell I have strong objections to lowering the amount of required information sharing. I understand the idea is to reduce cost and the quarterly focus. Automation is dramatically lowering costs for many processes including reporting. If the company does not disclose issues more frequently, the market and investors are likely going to be more cautious and punishing of bad new. This sounds like a horrible idea. Perhaps we should consider monthly reporting at a minimum. So many other systems are being automated and moving to a constant delivery model. That would be ideal.

David Price — Jun 23, 2026
Subject: Comment on S7-2026-15 From: David Price Affiliation: Jun. 23, 2026 Continue requiring QUARTERLY reporting! I'm retired. I'm counting on my "nest egg" to carry me through. I rely on the Social Security (which I paid into my whole working life), but provides mere subsistence and is also under attack. Do not return us to the dark ages of publicly owned businesses operating behind increasingly closed doors! Maintain Quarterly Reporting! David Price, Tacoma, WA.

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DAVID R GUINNUP — Jun 23, 2026
Subject: S7-2026-15 From: DAVID R GUINNUP Affiliation: Jun. 23, 2026 I support quarterly

reporting and CEO Signatures for transparency, early detection, and accountability. Given what CEOs are paid (compared to most workers in the company are paid), they should be responsible for the accuracy of the reports. The public as well as investors deserve reports at least each quarter.

Sent from my iPhone

David R. Forbes The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: David R. Forbes Please maintain 4x per year reporting requirements. Less reporting equals more opportunity for misrepresentation. Thank you.

David R. Onaka — Jun 23, 2026
Subject: File No. S7-2026-15 From: David R. Onaka I am a military retiree and senior citizen. I actively manage my own retirement portfolio including investing in stocks and options. I depend on business quarterly reports to make informed decisions on my investments which provide the funds I need for daily living expenses. Please do NOT allow this change to business reporting requirements.

David Ray — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Ray Affiliation: Jun. 23, 2026 Let us have at least one guardrail against greedy corporations. Is that too much to ask.

David Rehmeyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Rehmeyer As an informed investor, to reduce clarity on business information from 4x/year to 2x/year allows companies to obfuscate their business successes or setbacks with disinformation. I emphatically and strongly oppose the idea of reducing the reporting requirement. We need more clarity on corporate activities not less. Transparency in business guides corporate operations to ethical standards and practices. This transparency is achieved through essential reporting on a quarterly basis.

David Renaud CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Renaud Periodic public reporting allows more transparency for the investing public. Less transparency will create more volatility. The current reporting schedule allows investors to better understand companies and make more rational decisions.

David Roche — Jun 23, 2026
Subject: S7-2026-15 From: David Roche Affiliation: Jun. 23, 2026 This has worked! Keep the quarterly reports active, and available for accountability!
David Roche
Old Forge, Pa.

David Rohwer — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Rohwer I do not support allowing companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake!

David ROlandelli MOtley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: David ROlandelli I cant imagine anyone managing a business with only 2 reports annually. Qtrly reports are a minimum to keep folks informed on how the business is doing anything else is being less than transparent thank you

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David Rosky — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Rosky Affiliation: Jun. 23, 2026 Keep the quarterly reporting requirement in place. All corporations need oversight, and one of the best mechanisms is the quarterly reporting for public transparency. - David R. Rosky

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David Ross — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Ross Keep quarterly reports. Quarterly reports provide investors with more transparency. Investors are given timely access to information. It is easier for me to make an informed decision if the information is more current.

David Rossiter Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Rossiter I am very concerned about the proposal to cut in half the reports required of a public company. As an owner of said companies, I deserve to know the state of the business more than twice per year. Transparency is critical in an era where lack of transparency is already a problem. Please don't allow public companies to withhold critical information from their owners for longer than the current rules allow.

DAVID RUSNAK — Jun 23, 2026
Subject: S7-2026-15 Comments From: DAVID RUSNAK Affiliation: Jun. 23, 2026 We as investors must require 4 times a year to keep the arrows straight. A 1000% no vote for me.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

David Schneebeck Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Schneebeck I think changing public companies amount of

reporting under the Regulator Fair Disclosure (from to 2) is a big mistake. One of the procedures I apply is to check a companies recent Disclosures. For me to see if they're on the pathway on which I'd like. Reporting twice yearly affords too much time between reports.

David Schut — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Schut Affiliation: Jun. 23, 2026 It's essential. Individual small investors already operate at a great disadvantage to large ones. Don't make it even more unfair. David Schut, retired attorney

Sent from AT&T Yahoo Mail on Android

David Serrano — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Serrano Affiliation: Jun. 23, 2026 David Serrano, DJ. Quarterly reporting is important to me because it provides timely, transparent information that helps me make informed investment decisions. Receiving financial updates every three months allows me to evaluate a company's performance, identify emerging risks or opportunities before they become larger issues, and determine whether management is effectively executing its strategy. More frequent reporting also promotes accountability, reduces the information gap between corporate insiders and investors, and helps ensure that stock prices reflect current business conditions rather than outdated data. As an investor, I rely on regular, accurate disclosures to monitor my investments, assess risk, and make decisions based on current facts rather than waiting six months for critical financial information.

David Serrano
321-297-4402
DJDavidSerrano@gmail.com

David Sherman Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Sherman Any reduction in frequency of reporting is a bad idea. It is not an investor-friendly move. The frequency of disclosure under current rules is vital for transparency, accountability, and investor protection, especially in our time of accelerating movement and change. I am a member of the Motley Fool community, and I endorse the Fool's position on this matter.

David Snyder — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Snyder Dear Secretary, I am a retail investor nearing retirement, and I am writing to strongly oppose proposed rule S7-2026-15. Transitioning from quarterly to semiannual reporting will directly harm investors in my demographic. As a near-retiree, my primary financial goal is capital preservation. Unlike younger investors, I do not have a 20- or 30-year time horizon to recover from a sudden corporate collapse or severe mismanagement. Quarterly Form 10-Q filings are my primary defense mechanism. They provide the timely transparency I need to spot operational declines and reallocate my hard-earned savings before catastrophic damage occurs. A six-month information vacuum is far too long. If a company experiences a severe downturn at the start of a half-year period, retail investors like myself will be left completely in the dark for 180

days. By the time the semiannual report is finally released, the damage to my retirement portfolio could be irreversible, permanently altering my standard of living in retirement. Furthermore, this rule widens the information gap between Wall Street and Main Street. Institutional investors have the resources to track alternative data or maintain direct access to corporate executives during a six-month blackout. Retail investors nearing retirement rely strictly on public disclosures to make prudent, agile decisions. I urge the Commission to reject this proposal and maintain the quarterly reporting standard that protects vulnerable retail portfolios. David J. Snyder

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David Spradlin none — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Spradlin As an investor I need as much current info about a company as possible, not less. Going to just twice a year, allows companies to keep me in the dark about red flags (like losing money or too leveraged) which may make me lose more money in my investment should I elect to sell than I otherwise would. With certain information I may elect to sell sooner, before it loses more money than I would have without that information. More information is always better to make decisions. Why change it if it isn't broke.

David Stanford — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Stanford Reducing reporting requirements weakens the connection between companies and their owners. Do something meaningful like investigate insider trading of our elected officials not reducing information available to common citizens.

David Stebenne, Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Stebenne, Individual Investor This seems to be a ridiculous proposal. I need more accurate information as a business owner, not less. I need more timely information as a business owner, not less. Costs of procuring information are going to $0 with all the technology we have, yet timely, accurate and insightful information is more valuable than ever. The proposal to reduce quarterly corporate reporting will only serve to obscure important information from the investing public, and increase the opportunity for insiders to profit under the cloak of darkness. Please do not take away any of the reporting requirements now in place. We need timely, accurate, fair and honest transparency.

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david strout — Jun 23, 2026
Subject: S7-2026-15 From: david strout Affiliation: Jun. 23, 2026 They had no problem what they did to our society and need to continue subjecting to legal action

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David Sweeney — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Sweeney Affiliation: Jun. 23, 2026 I need quarterly reports for my retirement funds. Please do the right thing and keep reporting requirements as the are.

David Tan — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Tan this is terrible - we need more transparency, not less!

David Taylor — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Taylor Affiliation: Jun. 23, 2026 This is LESS transparency not more. You are putting trillions of dollars of savings at risk by allowing corporations to hide malfeasance.

Best Regards,
David Taylor

David Traslavina — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Traslavina Affiliation: Jun. 23, 2026 David Traslavina, semi-retired.

Transparency is what keeps those responsible behaving in the interests of investors. It requires those responsible to be impartial, fair, & equitable. Therefore transparency is like Justice. "Justice delayed is justice Denied". Quarterly Reports do not seem burdensome on publicly traded companies with almost unlimited resources. Six Month Reports portend to be just another way for the wealthy to acquire more wealth at the expense of small investors. KEEP Quarterly Reports.

David Traslavina — Jun 23, 2026
Subject: S7-2026-15 Comments From: David Traslavina Affiliation: Jun. 23, 2026 David Traslavina, semi-retired. Transparency is what keeps those responsible behaving in the interests of investors. It requires those responsible to be impartial, fair, & equitable. Therefore transparency is like Justice. "Justice delayed is justice Denied". Quarterly Reports do not seem burdensome on publicly traded companies with almost unlimited resources. Six Month Reports portend to be just another way for the wealthy to acquire more wealth at the expense of small investors. KEEP Quarterly Reports.

David Turner Retired investigator — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Turner It is very simple I own a piece of the company when I own stock. If you owned a small company and your employees wanted to tell you that they thought it was a good idea to reduce the timeliness of the information about what is going on in the company, would you say oh yeah great idea? No, instead you would review what that employee was doing in his job. This proposal is a “tail wagging the dog”proposal. Who’s money is it anyway!

David Utoft — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Utoft I believe, like many other “Fools” that the current regulations with regard to reporting should remain as they are.

David Valko — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: David Valko Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The choice to reduce reporting to less than quarterly will be abused with time. This can only benefit those who wish to use insider knowledge to abuse the system. The costs associated with quarterly reporting are not substantial enough to even consider this option, its ludicrous. I am opposed to this lax approach that can only harm small investors.

David van Reenen — Jun 23, 2026
Subject: File No. S7-2026-15 From: David van Reenen Please do not allow companies to report semi annually.

David Van Vooren — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Van Vooren I would like to see the quarterly reporting requirement remain in force.

David Vance — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Vance As individual investors we rely on company transparency. It is not acceptable to only receive insight into the companies we own every six months. I strongly recommend against changing public company reporting rules from quarterly reports to every six months.

David Vandersteen — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Vandersteen Writing to strongly support QUARTERLY rather than semi-annual reporting. It is imperative that we, the investors, have up to date accurate information to assess our investments. changing to semi-annual updates diminishes our fund of knowledge and our ability to adapt to market changes.

David Vaughn — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Vaughn As an individual investor I would be disappointed to receive information about my investments less frequently. In this age of AI I don't see any significant savings to companies filing less and I believe that allowing six months between reports would probably cause more violent swings in price. More public information as frequently as possible is simply more valuable especially to those with limited access otherwise. Please continue quarterly reporting.

DAVID VERDUCCI — Jun 23, 2026
Subject: S7-2026-15 Comment From: DAVID VERDUCCI Affiliation: Jun. 23, 2026 Keep it the way it is!

Sent from my iPhone

David Wall Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Wall Please keep public reporting at 4 times per year.

David Watson — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Watson Less frequency in reporting only reduces the information stock owners get. It changes nothing about how the business is run. With all the automation available to gather data today I can't believe less frequent reporting i.e. quarterly to semiannual would significantly affect costs for the business in question. Thank you.

David Weihausen The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Weihausen Decreasing the reporting requirements from 4 times a year to 2 is a horrible idea. Investors need more information, not less. Lessening the requirement to 2 times a year deprives investors of the information they need to make informed, intelligent decisions. The notion that this idea would reduce cost to companies is marginal at best. With AI and digital applications available today, cost for providing the data to investors is negligible and the savings would be even less, all while giving company management the opportunity to avoid responsibility for their decisions for longer periods of time. This increases the risk to shareholders. The only group gaining an advantage with this proposal is company management at the detriment of investors and shareholders.

David White — Jun 23, 2026
Subject: S7-2026-15 Comment From: David White Affiliation: Jun. 23, 2026 David White , I am a Nurse of 43 years. In what world would it make sense to go bi annual.

Sent from my iPhone

David Withers — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Withers I believe that companies should report financial information, such as earnings, four times a year. It would keep investors better informed, thanks, Dave Withers

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David Wixom — Jun 23, 2026
Subject: S7-2026-15 Comment From: David Wixom Affiliation: Jun. 23, 2026 The quarterly report promotes honesty, honesty mean a healthier economy for our nation.

David Zawislak — Jun 23, 2026
Subject: File No. S7-2026-15 From: David Zawislak Keep the reporting quarterly.

Davis Kramer, DJK Trade Solutions, llc. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Davis Kramer, DJK Trade Solutions, llc. I strongly oppose the Securities and Exchange Commission’s proposed rule Semiannual Reporting (File No. S7-2026-15). This proposal allows public companies to switch from mandatory quarterly filings on Form 10-Q to optional semiannual disclosures on a new Form 10-S . Replacing a standard that has reliably served the U.S. market since 1970 with a six-month reporting interval will severely harm investors. A lengthy information gap directly undermines market efficiency. Retail and institutional investors alike rely heavily on timely, standardized financial data to determine a company's underlying strength. Furthermore, delaying disclosures to a biannual schedule will fuel severe market volatility when material changes in corporate performance are finally made public . For more than 50 years, quarterly transparency has been the bedrock of public market stability and investor protection. I strongly urge the Commission to reject this proposal and maintain the mandatory Form 10-Q reporting framework.

Dawid Schalk Jansen van Vuuren — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dawid Schalk Jansen van Vuuren I believe that quarterly earnings reports provide stock owners with essential information needed to make informed decisions regarding valuation and ownership. Therefore, I do not support the newly proposed bill.

Dawn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dawn Affiliation: Jun. 23, 2026 This is disingenuous in order to assist billionaires and secret trading.
Keep current SEC reporting guidelines

Dawn Campbell

Dawn Barrick — Jun 23, 2026
Subject: S7-2026-15 From: Dawn Barrick Affiliation: Jun. 23, 2026 We need accountability from our CEO'S.

Yahoo Mail: Search, Organize, Conquer

Dawn E Jordan Influencing Healthcare, LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dawn E Jordan My expertise is communication in healthcare, where less is never more. I am not in favor of reducing the burden of communication with stakeholders of publically held companies.

Dawn Elza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dawn Elza Affiliation: Jun. 23, 2026 Dawn Elza IT Security Consultant

Please refrain from altering the quarterly reporting requirement. We need this information so we can make informed decisions. Thank you

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Dawn Gartin The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dawn Gartin Please do not reduce the reports required. Less transparency doesn't eliminate uncertainty.

Dawn Gottschalk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dawn Gottschalk Affiliation: Jun. 23, 2026 This is another way to screw the American citizen. Keeping us blind of our financial stability.

Sent from my iPhone

Dawn Hinojosa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dawn Hinojosa Affiliation: Jun. 23, 2026 Please don't allow more secrecy. Quarterly reporting is vital and fair. Anything less, is NOT.

Sent from my iPhone

Dawn Lewis King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dawn Lewis King Affiliation: Jun. 23, 2026 Your job is to protect the general public from all harm Including financial. Keeping it quarterly is an important law to help protect us. We appreciate your support on this bill.

Thank you in advance,
Dawn King from Florida.

Dawn Lewis King

Dawn McCoy — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dawn McCoy Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I have worked 35 years to build a portfolio that can foster a decent

retirement. With rising inflation and the vicissitudes of daily life as an older person, I must keep my earnings invested to keep up.
Do not BLINDFOLD me and others who have trusted that our leaders and key businesses will be transparent as light so can have survive our futures. Do not let the oligarchs win and the common people be swept off to wallow in a dark corner. With my many years following the stock market, we know this too well: a 6-month blackout will let fraud fester while the wealthy have the inside scoop. We deserve to keep the current window openon what is happening to the companies representing our retirement and investment funds. HEAR OUR VOICE.

Dawn Meifwrt N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dawn Meifwrt Absolute no to the change. We must have transparency for the financial decision making process of investors.

Dawn Sagaser — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Sagaser Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My husband and I have recently retired, and have most of the money we saved over 40+ years invested in the stock market. We are dismayed to learn you want to decrease reporting from quarterly to bi-annual. That would be a move in the wrong direction, with less accountability and putting retirees like us at greater financial risk.
Charles and Dawn Sagaser

Dawn Ward — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dawn Ward Affiliation: Jun. 23, 2026 Quarterly reporting works great. If it's not broke don't fix it.

Dawn Weber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dawn Weber Affiliation: Jun. 23, 2026 Information is a key metric for fund managers. Continue to send quarterly.

Dawn Weber

Dawn Wylie — Jun 23, 2026
Subject: S7-2026-15 From: Dawn Wylie Affiliation: Jun. 23, 2026 Keep it Quarterly!! Says Dawn Wylie. Don’t mess with things that aren’t broken!

Sent from my iPhone

DD Zalepa — Jun 23, 2026

Subject: S7-2026-15 Comments From: DD Zalepa Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Things change so fast 6 mos cannot keep up with the changes that occur. Moving to six months is irresponsible in a society that's moving so fast in all other ways.
Donna Zalepa

DEA KELLY — Jun 23, 2026
Subject: S7-2026-15 Comments From: DEA KELLY Affiliation: Jun. 23, 2026 The only way to assure reality on the numbers is to keep CLOSE to the numbers. Too many opportunities in extensions.

Deadra Morrison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deadra Morrison Affiliation: Jun. 23, 2026 Quarterly reports keep people on their toes and obeying the law. Start cutting back and before long they won't be reporting more than once a year. No changes, period.

Deadra Morrison — Jun 23, 2026
Subject: S7-2026-15 From: Deadra Morrison Affiliation: Jun. 23, 2026 The whole purpose of the law is to insure people, especially those in positions of power, are held accountable. That needs to be forever. Not temporarily.

Dean Barlow — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dean Barlow A reduction in reporting by a publicly held corporation will greatly impede my ability to analyze and evaluate the corporation's performance properly.

Dean Cho — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dean Cho Affiliation: Jun. 23, 2026 Keep quarterly disclosing! Favor more disclosure, not less, to protect the investing public from unscrupulous insiders.

Dean Haskell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dean Haskell Affiliation: Jun. 23, 2026 As a former stock analyst, and investor quarterly reports are vital to keep information flowing in a rapidly changing world. Keep it QUARTERLY!!!

Sent from my iPhone

Dean Hernandez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dean Hernandez Affiliation: Jun. 23, 2026 I oppose File No. S7-2026-15. Quarterly reporting gives everyday investors timely, consistent information and helps

keep the markets fair. Reducing that transparency would make it harder for the public to evaluate companies on equal footing.

Dean Hunt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dean Hunt As a shareholder of various companies, and to maintain the proper cadence of information and transparency, I want to ensure that public-companies maintain the 4x per year reporting cycle and structure just the way it is today. I do not want this reduced to 2x per year.

Dean McDaniel — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dean McDaniel Affiliation: Jun. 23, 2026 Please leave the reporting quarterly. We have enough economic issues at present to deal with. A change in reporting is not going too help.

Sent from my iPhone

Dean Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dean Smith Affiliation: Jun. 23, 2026 Dean Smith, retired Fire Fighter. Unregulated capitalism only works for corporations and billionaires. I am neither. The SEC has the reigns, please hold onto them and Keep it Quartly.

Deana Caldwell — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Deana Caldwell Affiliation: Jun. 23, 2026 No. Please do not do this.

DeAna stanley — Jun 23, 2026
Subject: File No. S7-2026-15 From: DeAna stanley I want to continue to be informed of everything pertaining to my investments! I insist on transparency with regards to my investments/ companies where my investments are held.

Deane Billings — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deane Billings Affiliation: Jun. 23, 2026 If they want it bi annually then do it monthly !!!

Deanna — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deanna As an investor I would like to view more than 2 reports a year from the companies I am investing in. The Motley Fool Community.

Deanna Estep — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deanna Estep Affiliation: Jun. 23, 2026 The SEC is corrupt. I believe the SEC should be dismantled and reorganized. I also believe that the board should be made up of citizens that have absolutely no stake in the stock market.

Deb Bigwood — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deb Bigwood Affiliation: Jun. 23, 2026 This proposed change reeks of insider corruption to the detriment of the average American. Keep Quartely reporting.

Thank you.

Deb Crowley — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Deb Crowley Affiliation: Jun. 23, 2026 Deb Crowley. Palm Coast, FL. Keep Quarterly reporting. History doesn't lie.

Deb Dennis — Jun 23, 2026
Subject: S7-2026-15 From: Deb Dennis Affiliation: Jun. 23, 2026 Quarterly reporting should be mandatory. Work for the citizens, not solely for the corrupt rich.

Deb Ernst — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deb Ernst Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is imperative that quarterly reporting be maintained. I am a retail investor who is retired. Quarterly reports allow me to make timely decisions regarding my retirement accounts to insure financial stability.

Deb Grosse — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Deb Grosse Affiliation: Jun. 23, 2026 Keep quarterly earnings! Calculating the current value of my investments with semi-annual reporting, my investments could drop 38.2%!! Us Baby Boomers are most likely the biggest majority of personal investors, and we don’t have enough life years left to recoup that size of a loss. Quarterly reporting must stay in place!
Deb Grosse, Retired, Iowa

Deb Kraft — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deb Kraft Affiliation: Jun. 23, 2026 Keep it!!!!!! For the people!!!!

Sent from my iPhone

Deb McLeod — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deb McLeod Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What is the purpose of taking away the minute transparency the small investor has. With companys having to report quartly makes sense unless they have something to hide. Please look it over carefully and evaulate the intentions of this chsnge.
Thanks

Deb Simon Stock Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deb Simon Stop this now!

Deb Wiles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deb Wiles Affiliation: Jun. 23, 2026 Deb. Retired teacher. This sounds like a way to grift more money for the billionaires, and a way to keep the rest of us in the poor house. Another shady way to screw the have nots, which is most of us.

Debbi Slavin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbi Slavin Affiliation: Jun. 23, 2026 We need transparency with these companies and our investing! They have our money and we need to see what is happening with it- minimally every quarter -- how about monthly?!

Regards,
Debora Sprague-Slavin
Debbi Slavin

Debbie Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbie Anderson Affiliation: Jun. 23, 2026 I have to live in my meager investments the rest of my life. I need to know what is happening with them. Do not allow the reporting to go to 6 months.

Debbie C — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debbie C Affiliation: Jun. 23, 2026 Ok, how about us citizens hide all our earnings....uummmm. Get real people. Alot can happen, buried and hidden in 6 months. How much kickback are you all getting?

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debbie celadondesigns.com — Jun 23, 2026
Subject: S7-2026-15 Comment From: debbie celadondesigns.com Affiliation: Jun. 23, 2026 There has always been fraud. Don’t make it easier. The companies don’t need the little bit of savings. There is already a lot of scepticism around government and companies

Get Outlook for iOS

Debbie Edwards — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbie Edwards Affiliation: Jun. 23, 2026 We need accountability from the large companies that make the large dividends. We need to know their every move as soon as possible as our funds are NOT BOTTOMLESS. We need to know when our accounts are tanking and when they are flourishing. Investors have time to save themselves from losing everything, we don't have that luxury. Our pensions are only a drop in the bucket.
Debbie Edwards
Retired State Worker
redbonztou@yahoo.com

Debbie Flower — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbie Flower Affiliation: Jun. 23, 2026 Debbie Flower, Retired
Absolutely keep quarterly reporting. Safeguards are unfortunately necessary to hold corruption down.

Debbie Frew — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debbie Frew Affiliation: Jun. 23, 2026 Absolutely not, at this time and age of computers information needs to be kept up to the minute .

Sent from my iPhone

Debbie Guest — Jun 23, 2026
Subject: S7-2026-15 From: Debbie Guest Affiliation: Jun. 23, 2026 A change to semi-annual reporting is detrimental to investors, especially seniors. Decisions about where to invest and when to change/adjust portfolios must have more frequent data in order to make informed decisions and to protect their retirement savings. Ongoing education and current data are critical especially with the projected failure of social security. The change would seem to increase fiduciary liability.

Debbie Howell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Howell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Stop before it starts no need for 6 month blackouts, we deserve more transparency not less

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Debbie Mills — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Mills Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is extremely important to us that the companies we invest in provide Quarterly financial reports. We have a right to know that our dollars are being invested wisely and appropriately. Quarterly financial reports lessen the likelihood of corporate malfeasance and malpractice.

Debbie Plott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Plott Affiliation: Jun. 23, 2026 This is outrageous. This will affect you in hiding your actions and not do your jobs.

Debbie Ramsay — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debbie Ramsay Affiliation: Jun. 23, 2026 In these times of greed and corruption, transparency is vital. It helps reassure investors and builds trust and loyalty. My husband and I are both retired now and our investments are very important to us and ensure we are able to pay our bills and enjoy this time in our lives after working so hard to get here.
Deborah Ramsay

Sent from my iPhone

Debbie Reback — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debbie Reback Affiliation: Jun. 23, 2026 PLEASE DO NOT REVERT TO SEMI-ANNUAL REPORTING. Any action that appears to harm small businesses and the middle class is simply another method for enriching the upper class. Stop harming the hard earned savings of the middle and lower classes, especially in today's economy. If you take away such a significant portion of my savings, it would force me back into the workplace. It is a change that is not necessary and would be very harmful to many people.
Debra Reback, Retired
Tarpon Springs, Florida

Debbie Rowledge — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbie Rowledge Affiliation: Jun. 23, 2026 I believe it should remain quarterly. I demand accountable because I just don't trust you

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debbie vanslate — Jun 23, 2026
Subject: S7-2026-15 Comments From: debbie vanslate Affiliation: Jun. 23, 2026 Joe Putich, retired, market investor since 1976. Qtr reporting is the report card for individual investors, timely investing requires an informed market investor. Would you drive your car without a gas gauge. Maintain qtr

reporting.

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Debbie Wolf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debbie Wolf Affiliation: Jun. 23, 2026 Longer gaps create unfair advantage for corporate insiders. I rely on my quarterly reports to make good decisions

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Debi Hernandez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debi Hernandez Affiliation: Jun. 23, 2026 The SEC's proposed semi-annual reporting for corporations is unacceptable. This hurts the small investors. As 70 year old retiree, I depend on quarterly reporting to ensure I'm maximizing my returns since Social Security may not be there some day! Don't do this. Debra Hernandez - Retiree.

Deborah Attardo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Attardo Affiliation: Jun. 23, 2026 Please keep the reports to 4 times a year, as has proven to be what is needed. No one ever does what they should unless supervised. Especially private and public entities. Thank you Deborah Attardo

Sent from my iPad

Deborah Brooks — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Brooks Affiliation: Jun. 23, 2026 It is ridiculous to think the public should be removed from the knowledge of the everyday stock market activity on a daily and quarterly basis. It’s nothing short of criminal. Don’t make the mistake you’re trying to make. You will lose.

Sent from my iPhone

Deborah Caldwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Caldwell Affiliation: Jun. 23, 2026 With all the corporate shenanigans and laws benefiting corporations we
need not hide anything more. Our whole retirement could be at stake. Our
pension is funded by investments that could much more easily go
'haywire' under the new rules. Please, for the sake of the little people
do not let this happen.

Deborah Caldwell

Deborah Catacosinos — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Catacosinos Affiliation: Jun. 23, 2026 from D. Catacosinos
please keep the quarterly
reports, and these uncertain tim
hi
es it is so important to stay informed

Deborah Cohen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Cohen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
More oversight!!! Not less. We need to protect our people... there was a reason a New Deal was needed decades past.

Deborah Corlis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Corlis Affiliation: Jun. 23, 2026 Accountability!
We need it from you. And YOU NEED US!

Sent from my iPhone

Deborah Femat — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Femat Affiliation: Jun. 23, 2026 Deborah Ford Femat, retired Architect. Having been involved in multi-million dollar projects that involved numerous owners, consultants, contractors, & sub-contractors, I know the necessity of catching a mistake as early as possible in order to prevent calamitous ramifications later. As in our democracy, all parties are interdependent; all will feel catastrophic, costly effects without regular, professional, knowledgeable, dedicated interactions, reviews, and comments.

Regards,
Deborah Ford Femat
3306 Stardust Dr.
Austin, Tx. 78757
737-296-9533

Deborah Femat — Jun 23, 2026
Subject: Re: S7-2026-15 Comments From: Deborah Femat Affiliation: Jun. 23, 2026 Postscript: Remember the hanging hotel pedestrian bridge in Kansas City that collapsed killing numerous people?
The shop drawings were not reviewed properly due to a project rush…. In other words, the review process failed.

Deborah Ford Femat, Emeritus Architect

> On Jun 23, 2026, at 9:49 AM, Deborah Femat <deborah.femat@g.austincc.edu> wrote:
>
> Deborah Ford Femat, retired Architect. Having been involved in multi-million dollar projects that involved numerous owners, consultants, contractors, & sub-contractors, I know the necessity of catching a mistake as early as possible in order to prevent calamitous ramifications later. As in our democracy, all parties are interdependent; all will feel catastrophic, costly effects without regular, professional, knowledgeable, dedicated interactions, reviews, and comments.
>
> Regards,
> Deborah Ford Femat
> 3306 Stardust Dr.
> Austin, Tx. 78757
> 737-296-9533
>
>

Deborah Goorey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Goorey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Stop doin what Trump says! You need to do what the American people say. This new change in reporting is bad.
Do your job without TRUMP involved. He needs removed from office!!

Deborah Halter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Halter Affiliation: Jun. 23, 2026 America needs true accountability and honor. Let's not build in holes to weaken being accountable and strong. True leaders aren't afraid of being seen doing the right thing. There is enough distrust in America, let's not create more.

Deborah Halter
LTC (RET.) U.S. Army

Deborah Haught — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Haught Affiliation: Jun. 23, 2026 NO!

Sent from my iPhone

Deborah Ingraham — Jun 23, 2026
Subject: S7-2026-15 From: Deborah Ingraham Affiliation: Jun. 23, 2026 Dear SEC Staff:

Thank you for the opportunity to comment on this important proposal. I oppose any changes to the current quarterly financial reporting requirements. I am requesting that your agency rules continue to

require quarterly reporting to maintain accountability in our financial system.

When rules such as these are loosened, investors suffer and a financial crisis inevitably follows as we have seen in the past. Six months is too long to wait to discover that our investments are at risk. For these reasons, I urge you to resist requests to loosen the quarterly reporting rules.

Thank you for considering my comments.

Sincerely,

Deborah Ingraham
Attorney at Law
Chicago, Illinois

Deborah J Rainville — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deborah J Rainville I am opposed to proposed Rule S7-2026-15. Imagine owning a business your retirement depends on, and getting updates from your managers only twice a year. That's effectively what's being proposed by Rule S7-2026-15 . Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater; because of this, Rule S7-2026-15 is a wrong choice for the SEC.

Deborah Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deborah Jones I want the rule to remain as it is with quarterly reporting, full transparency

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Deborah Levitov — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Levitov Affiliation: Jun. 23, 2026 The quartet reportedly should be kept in place. These CEOs should be held accountable. It has obviously worked and cutting these reports in half can only benefit the CEOs and reduce transparency.

Deborah Levitov

Sent from my iPhone

Deborah Mailander — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Mailander Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As I am preparing to retire, and am dependent on the private markets for much of my retirement savings, I strongly oppose reducing reporting requirements for corporations that are publicly traded.

As shareholder, quarterly reporting to the public is fair, reasonable, and provides accountability. Me and my investment managers, like many others, assess market strength on a frquent basis. Reducing reporting to only twice a year, or reducing the scope of reporting harms my interests and unfairly tilts power over the markets toward the corporations, not the people investing in them.

Deborah Major — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Deborah Major Affiliation: Jun. 23, 2026 Companies need to report quarterly and the ceos need to put their name on the dotted line to certify the truthfulness of their financial statements. Dodging and lying is becoming normal in our society which is shameful.

Deborah Major
Bloomington, IN

Deborah Martini — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deborah Martini At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please keep the public-company quarterly reporting as is.

Deborah McNeill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah McNeill Affiliation: Jun. 23, 2026 Keep quarterly reports. The transparency is vital to keeping trust in the U. S. financial markets.
Deborah McNeill

Deborah Olmstead — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Olmstead Affiliation: Jun. 23, 2026 The SEC should continue to require & keep quarterly reports. We already know the dangers of losing this form of accountability.

Sent from my iPhone

Deborah Parker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Parker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Ending quarterly reporting is a perfect example of a terrible idea. You should be ashamed. Knowledge is power, and you're taking away the power of investors, wothout whom the market becomes worthless. Quarterly is infrequent enough, but we are accustomed to it. Anything less is blindfolding us all. NO. Don't you dare.
I have been invested in the market since I took my first professional position, and will not have you tamper with the system as it exists, flawed and top-heavy as it is, with known avenues for fraud, most commonly perpetrated by insiders for their private gain, and/or to gain influence over the

people in what is supposed to be OUR government.
Who do you think you work for? It should be all of us Americans, and nothing less than that.

Deborah Pfeifer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Pfeifer Affiliation: Jun. 23, 2026 Just more privilege BS. Let the free market be free.

Sent from my iPhone

Deborah Rhoads — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Rhoads Affiliation: Jun. 23, 2026 We must have full and transparent quarterly reporting for all publicly traded businesses!

Sent from my iPad

Deborah Roy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Roy Affiliation: Jun. 23, 2026 Deborah Roy, RN, you have my money to make a living and I should be able to see what you are doing with it. You should transparent as anyone there is. You are the biggest gambler other than the government I know

Sent from my iPhone

Deborah Scearce-Miles — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Scearce-Miles Affiliation: Jun. 23, 2026 There needs to be more accountability, not less. This disastrous SEC proposal will inevitably bring on another massive economic downturn that will eventually "Trickle Up" to the bottom line of the top investors.
D. Miles, Program Manager/COO

Deborah Sitarski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deborah Sitarski Affiliation: Jun. 23, 2026 Please retain quarterly reporting. As a widow who is also a stakeholder and tax payer, I oppose cutting reporting by half. A mere two times a year doesn’t favor me, it favors folks like ENRON.

PLEASE Remember the ENRON fiasco.

Deb

Deborah Smith — Jun 23, 2026
Subject: S7-2026-15 From: Deborah Smith Affiliation: Jun. 23, 2026 Keep the quarterly reports where they are now! Don't change anything at all. Keep all people honest to others! Don't fix if it's not broken! As a private client, I've tried hard to keep an emergency fund for family emergency's. Please don't take my hard work savings away from me! Deborah Smith, Retired caregiver, Dayton, Nevada

Sent from my iPad

Deborah Smith — Jun 23, 2026
Subject: S7-2026-15 From: Deborah Smith Affiliation: Jun. 23, 2026 Keep the quarterly reports where they are now! Don't change anything at all. Keep all people honest to others! Don't fix if it's not broken! As a public investor, I've tried hard to keep an emergency fund for family emergency's. Please don't take my hard work savings away from me! Deborah Smith, Retired caregiver, Dayton, Nevada

Sent from my iPad

Deborah Stenger — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Stenger Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to not change quarterly
reports.

Deborah Stoll — Jun 23, 2026
Subject: S7-2026-15 Comment From: Deborah Stoll Affiliation: Jun. 23, 2026 Keep quarterly signatures signing off on their business. Stop corruption in these United States. We the people are tired of this garbage now hold all these business owners and controllers responsible for everything!

Sent from my iPhone

Deborah Thomas Motley Fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deborah Thomas Do not allow company semi-annual reporting to take effect.

Deborah Thorne — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Thorne Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
we do not want any changes to the quarterly reports on the exchange! This is outrageous and unfair and hurts small business ! Do not allow this!

Deborah West — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Deborah West Affiliation: Jun. 23, 2026 Deborah West, Flight Attendant, Dallas,TX
This should not be allowed' happen! Companies should report quarterly!!
Americans work hard for their money & investments. If allowing Companies to only report twice a year has already in the past shown investors will lose their money
then it should stay as it is now with them Reporting Quarterly

Sent from my iPhone

Deborah Williams Retired individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deborah Williams Please continue to report quarterly. I am soon to be 80. I need it reported MORE often, not Less!

Debra — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Debra Affiliation: Jun. 23, 2026 History shows us that this move could be disastrous for most, if not all investors. Please do not tamper with the current system. It's obvious that it is working well. Thank you!

Debra S. Brown
Investor
Richmond, IN

Sent from my iPhone

Debra Allen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Allen Affiliation: Jun. 23, 2026 Can't this administration even PRETEND to care about anyone other than the biggest people in any business?

Debra Batey — Jun 23, 2026
Subject: S7-2026-15 From: Debra Batey Affiliation: Jun. 23, 2026 Let's protect the employees from there pension being ripped off

Sent from my iPhone

Debra Beck — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debra Beck Affiliation: Jun. 23, 2026 We are not big investors. Much of our retirement savings, however, depends on us knowing how to invest. As seniors, we have the right to know the facts — quarterly.

Sent from my iPad

Debra Blanchard — Jun 23, 2026
Subject: S7-2026-15 From: Debra Blanchard Affiliation: Jun. 23, 2026 So much corruption, it's disgusting!! CEOs MUST be held accountable on a quarterly basis! They're pocketing way too much money playing slippery slope!!

Debra A. Blanchard

Debra Breeden — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Debra Breeden Affiliation: Jun. 23, 2026 Why break something that has a proven record of working? In this day and age, we need more accountability not less. Don't let unethical politicians and business heads make changes that allow them to conceal crooked practices. Stand up for the general public and KEEP IT QUARTERLY!

Sent from my iPhone

Debra Davis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Debra Davis Affiliation: Jun. 23, 2026 Companies need to continue to report quarterly. History has shown reporting twice a year leads to fraud and hurts investors. For the protection of investors quarterly reporting should continue

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Debra Doonan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Doonan Affiliation: Jun. 23, 2026 My name is Debra Doonan. I work for an anesthesia group doing all Medical billing and coding as well as patient interaction and contract negotiations. I believe keeping quarterly reporting for financial information is very important. Quarterly allows for more transparent business practices. Changing it could hide important Financial indicators. I do not want my investments to be compromised to save large corporations from providing Financial information.

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Debra Dubberly — Jun 23, 2026

Subject: S7-2026-15 Comment From: Debra Dubberly Affiliation: Jun. 23, 2026 I rely on quarterly reports to keep me informed and updated on the company's progress and failures!! Plus it is very important to keep companies honest and above board.

Sent from my iPhone

Debra Glett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Glett Affiliation: Jun. 23, 2026 Debra Glett, medical staff, we do not have pension plans any more, being able to choose our own investments and track them accurately and efficiently is essential. We will consider moving less money into stocks and stock funds if we cannot get accurate quarterly information. Will stick with Treasury and bonds more. You will drive people out of the market.

Debra Glett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Glett Affiliation: Jun. 23, 2026 Debra Glett, medical staff, we do not have pension plans any more, being able to choose our own investments and track them accurately and efficiently is essential. We will consider moving less money into stocks and stock funds if we cannot get accurate quarterly information.

Debra Harrah — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debra Harrah Affiliation: Jun. 23, 2026 It works for me just fine how it is. Stop trying to fix what isn't broken for your benefit and to my detriment Debra Harrah, retired citizen, I keep getting financially screwed by changes

Sent from my iPhone

Debra Hart Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Debra Hart I do not believe reducing public reporting to twice a year serves the investor community at all. Information is power and people should have frequent, regular communication from organizations where they choose to invest their harder dollars.

Debra Kaylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Kaylor Affiliation: Jun. 23, 2026 As an investor, I implore that reporting remain quarterly without change.

Sent from my iPhone

Debra Palmquist — Jun 23, 2026
Subject: S7-2026-15 Comments From: Debra Palmquist Affiliation: Jun. 23, 2026 Keep mandatory reporting quarterly. My name is Debra Palmquist, my job title is Chief Manager of the Palmquist

Living Trust, and I am responsible for its assets.

Sincerely,

Debra Palmquist

Debra Perfili — Jun 23, 2026
Subject: S7-2026-15 From: Debra Perfili Affiliation: Jun. 23, 2026 Keep them in jail!

Debra Riddel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Riddel Affiliation: Jun. 23, 2026 We are retired and need to live on our investments. We cannot afford to lose one third or one half of our carefully accumulated nest egg.
Thomas Riddel
Small business owner

Debra Sheets — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Sheets Affiliation: Jun. 23, 2026 Good business practices review accounts and make decisions. I do that monthly!

Debra Sheets — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Sheets Affiliation: Jun. 23, 2026 Good business practices review accounts and make decisions.

Debra Sunday — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Debra Sunday Affiliation: Jun. 23, 2026 A lot can go wrong in six months—things like failed product launches, rising debt, lawsuits, or losing customers. Right now, companies have to share this kind of information every three months. The new rule would let them wait up to six months before telling anyone. That gives insiders plenty of time to quietly sell their shares (maybe to you or your ETF) before the bad news causes the stock to drop.

Look at big scams like Enron, WorldCom, Madoff, and what happened in 2008. These were all made worse because of unclear and delayed financial reports. Quarterly reports don’t stop fraud completely, but they make it harder for companies to hide problems for too long. What if Enron only had to report twice a year?

Keeping reports every three months helps protect investors by making sure important information gets out quickly.

Debra Wilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Debra Wilson Affiliation: Jun. 23, 2026 Keep the Quarterly Reporting!

Declan Cannon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Declan Cannon Reducing reporting requirements weakens the connection between companies and their owners and less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it.

Declan Cummins The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Declan Cummins At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

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dedefarmgirl — Jun 23, 2026
Subject: S7-2026-15 Comment From: dedefarmgirl Affiliation: Jun. 23, 2026 Stop with all of the B>S> Leave it quarterly

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Dee Bee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dee Bee Affiliation: Jun. 23, 2026 I would even like to have monthly reporting. Six months at a time is not nearly enough. If it ain't broke don't fix it.

Dee Dee Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dee Dee Smith Affiliation: Jun. 23, 2026 More transparency is needed not less. Keep these financials quarterly please!
Diana Smith, MSA, RD

Sent from my iPhone

Dee Erb — Jun 23, 2026
Subject: S7-2026-15 From: Dee Erb Affiliation: Jun. 23, 2026 I oppose S7-2026-15. As a retired person with a limited income, it's important for me to receive quarterly statements to make wise financial decisions.
Dee Erb
Retired

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Dee Harth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dee Harth Affiliation: Jun. 23, 2026 Keep large companies accountable by keeping the reporting quarterly!

Dee Harth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dee Harth Affiliation: Jun. 23, 2026 My name is Desiree and I am disabled... I believe the SEC should Keep large companies accountable by keeping the reporting quarterly! Why should they get a break, and what do they have to hide???

Dee Hopper — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dee Hopper Affiliation: Jun. 23, 2026 Keep It Quarterly! Knowledge for maintaining investments helps the little guy.
Dee Hopper, Retired, Burlington, KY

Sent from my iPhone

Dee Klausman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dee Klausman Affiliation: Jun. 23, 2026 Dear SEC:

Please continue to protect investors. Keep the rule the way it is. Quarterly reporting is more transparent and provides some accountability which we, as investors, deserve. Protect those who need it most.

Sincerely,
Deardee Klausman

Dee McCown — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dee McCown Affiliation: Jun. 23, 2026 I do not agree with changing from quarterly reporting for corporations. Keep it how it is.
Deirdre McCown. Retired.

Sent from my iPhone

Dee Meyer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dee Meyer Affiliation: Jun. 23, 2026 Dear SEC,

Please reconsider maintaining Quarterly Reporting. It is so very obvious that the proposed change is an underhanded move - please reconsider if you don't want to be remembered for corruption and poor judgement. America's investors, large and small are counting on you to do the right thing!!!

- D. Meyer, Retired I.T.

Deena Brannon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deena Brannon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Changing from quarterly reporting to annual reporting would be reckless. I could not trust any company who operated this way!

Deena Eshom — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deena Eshom We need to stay informed, not less informed

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Deepak Arulkannan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Deepak Arulkannan I worry that reduced transparency will make it hard for individual investors like me to make good investing decisions. Today, retail investors are able to compete with institutional investors because of data democracy and I worry this takes us back in time and is favorable for corporations and institutional investors only.

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deesma — Jun 23, 2026
Subject: S7-2026-15 Comments From: deesma Affiliation: Jun. 23, 2026 Keep the quarterly reporting. Watchful eyes means less chance for corruption.

Sent from my Galaxy

Deidre Hardison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Deidre Hardison Affiliation: Jun. 23, 2026 Thank you for sharing this information. Keep up the great work.

Deirdre Ketcham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Deirdre Ketcham Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

keep companies CEO accountable do not change the rules for quarterly reports.

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del ericson — Jun 23, 2026
Subject: S7-2026-15 From: del ericson Affiliation: Jun. 23, 2026 Keep the quarterly reports. They are the window into the publicly held companies and are the first sign things are going good or bad or just follow the trend in a company that folks have invested in. Not everyone can attend the corporate meetings to ask questions of the corporate management. The quarterly reports keep investors informed and corporations honest.

Thank you for your attention to this matter.

Delana Austin Retired Business owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Delana Austin Thank you for the opportunity to comment on the SEC's proposed rule changes under S7-2026-15. I am writing to express my opposition to the proposal as currently drafted. While I support strong and transparent markets, I believe these changes would create more harm than benefit for investors like me. From my perspective, the rule introduces unnecessary complexity and compliance burdens that will fall disproportionately on smaller firms and individual investors. Instead of improving market integrity, the proposal risks reducing access, increasing costs, and narrowing the range of investment options available to people who rely on these markets for long-term financial security. Several definitions and reporting requirements in the proposal are overly broad and unclear. As an investor, I am concerned that this ambiguity will lead to inconsistent interpretations, excessive filings, and operational strain—none of which improve transparency in a meaningful way. Disclosures should help investors make informed decisions, not overwhelm them with technical or duplicative information that obscures what truly matters. I am also concerned about the practical feasibility of implementing these changes. The proposal underestimates the time, systems, and resources required for firms to comply. A rushed or overly rigid implementation timeline would create disruption without delivering proportional benefits. For these reasons, I respectfully urge the Commission to reconsider the scope of the proposal, refine the definitions and reporting thresholds, and reassess whether the intended goals can be achieved through less burdensome and more targeted measures. Thank you for considering my perspective.

Delia San Pedro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Delia San Pedro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The Americans need be informed consistently informed SEC quarterly reports, obviously for the fact that information is education so we are concerned citizens!

Delia San Pedro — Jun 23, 2026
Subject: S7-2026-15 Comment From: Delia San Pedro Affiliation: Jun. 23, 2026 Just shows that all government agencies under this administration is corrupting our democratic system of checks and balances and favoring big corporations who bribe trump and the repugnants to loosen regulations which would boost their profits at the expense of American consumer protection!!!

Sent from my iPhone

Delia Tuleja — Jun 23, 2026
Subject: S7-2026-15 Comment From: Delia Tuleja Affiliation: Jun. 23, 2026 Delia Tuleja, Retired Administrator

Where money is involved, more oversight is needed, not less. As a retiree, I've worked a lifetime to save for this time period in my life. I want to see quarterly reports continue simply for peace of mind.

Sent from my iPhone

Delilah H. Scott — Jun 23, 2026
Subject: S7-2026-15 From: Delilah H. Scott Affiliation: Jun. 23, 2026 Entonces must not happen again. I know lots of paperwork, but the accountabilityis still there.

Delilah H. Scott
Yahoo Mail: Search, Organize, Conquer

Della — Jun 23, 2026
Subject: S7-2026-15 Comments From: Della Affiliation: Jun. 23, 2026 Oh Hell no. I want prison time for insider trading. No aiding and abetting. It's illegal

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Della Matthews — Jun 23, 2026
Subject: S7-2026-15 Comments From: Della Matthews Affiliation: Jun. 23, 2026 Need to keep our eyes on each of our investments and not let government mess with these accounts. People depend on their investments to survive not to feed the beasts. Keep the quarterly reports.

Sent from my iPhone

Demetrius Sifniades Retired IT guy, active investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Demetrius Sifniades Moving from quarterly to semi-annual reporting is a terrible idea. We investors count on that information to make informed decisions. Public companies need to stay accountable to shareholders, and not hide information.

Demian Barrett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Demian Barrett Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Removing the responsibility from public companies of having to provide Quarterly reports to its investors and the public at large is misguided and wrong.
Requirements that force a public company to divulge information that otherwise might remain hidden or delayed is the minimum needed to keep the owners/board honest.
For the SEC to remove an established and utilized investment tool from both public company that publishes it and the investor who reads it is inconsistent with its purpose.
Respectfully, cancel this inappropriate and misguided action of canceling the requirement of quartely reports. This rule is an essential reflection of the world most trusted and respected investment market- The US Stock market.

Respectfully

Demian Barrett

Dena Eady Vice President of Training, ADE Incorporated — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dena Eady I strongly oppose any proposal that would reduce the number of required annual or periodic reports that public companies must provide to investors. Transparency is essential for healthy capital markets and informed investment decisions. Individual investors, retirement savers, and institutional investors all depend on timely and accurate financial disclosures to evaluate a company's performance, risks, and future prospects. Reducing reporting requirements would limit access to critical information and weaken investor confidence in U.S. markets. If Americans are encouraged to invest in and become owners of public companies, they must have the information necessary to make informed decisions. Transparency is not a burden—it is a fundamental requirement of fair and efficient markets. As a member of the Motley Fool community, I believe strong disclosure standards protect investors and help maintain trust in our financial system. I do not support reducing reporting requirements and urge the Commission to preserve robust transparency standards for all public companies.

Dena Wise — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dena Wise Affiliation: Jun. 23, 2026 Quarterly reporting is for everyone, it seems like stabbing yourself in the back, no one will have any ability to see where problems or work to fix them. It will cause not just non profit and individuals issues but could cause a domino effect of failures.

Dena M Wise

"For most of history Anonymous was a woman - Virginia Woolf

Denis Ferguson — Jun 23, 2026

Subject: File No. S7-2026-15 From: Denis Ferguson I do not support the reduction from 4 times a year to twice a year for companies to report back to shareholders. I feel that this decrease in reporting would lead to some companies hiding their under-performance for longer. The reporting process allows companies to scrutinise exactly what they are doing and with current processes and computer programs to help it need not be a lengthy or onerous task. I therefore recommend keeping the quarterly reporting process.

Denise — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Affiliation: Jun. 23, 2026 Regarding SEC quarterly reports, I have 2 words - Healthsouth & Enron!

I was robbed of my retirement by Healthsouth. Please do not allow less reporting. It opens the door for even less transparency.

That only benefits the companies, especially those with something to hide.

Denise LeCroy
1980 Rex Lake Rd
Leeds, AL. 35094

Denise A. Retter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise A. Retter Affiliation: Jun. 23, 2026 As a retired teacher, I depend on quarterly reports to ensure the health of my investments. Transparency is essential to good faith investments and guards against theft. Please don't change to annual only, quarterly is important for planning and portfolio management.

Ms. DENISE A RETTER

Sent from my Verizon, Samsung Galaxy smartphone
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Denise Box — Jun 23, 2026
Subject: S7-2026-15 From: Denise Box Affiliation: Jun. 23, 2026 I watched the Enron debacle, seeing many friends suffer as a result of corporate greed. We cannot allow that to happen again to those who have so much more to lose.

Sent from my iPhone

Denise Campbell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise Campbell Quarterly fillings are a significant indicator for the small investor. Bi-annual reporting hinders the ability of non-institutional investor to determine the quality of an investment and the trajectory of thevstock.

Denise Chamberlin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Chamberlin Affiliation: Jun. 23, 2026 Are you serious?! Disability people have to report and if their money is off even a little bit they are penalized. So they must survive in crumbs and you want to let the rich ass jerks cheat
us ?! I'm sick of this mess, I hope those that vote for this end up in the same position and get hammered.

Yahoo Mail: Search, Organize, Conquer

Denise Chamberlin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Denise Chamberlin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: knock the bull off. If people who are disabled have to report constantly, why shouldn't the rich jerks that are trying to cheat the rest of America not have to as well. Making loopholes for them is sorry. We are watching and we are voting.

Denise Dion — Jun 23, 2026
Subject: Quarterly Reporting Must be adhered to From: Denise Dion Affiliation: Jun. 23, 2026 Dear SEC:
You are the only organization between CEO's (Enron) and the individual stock holders- we depend on the SEC to monitor these corporate financials and investigate funny business. Of course, there is always the possibility you are in Trump's pocket and considering these changes per his instructions. The general public is so being screwed by this administration's grifting and blatant corruption. We need fire walls and the SEC is part of that layering as is Consumer Protection Agency which was saved by a judge who recently ruled against Trump administration dissolving that agency. We are not all sheeple out here and we do have the ability to think critically. I hope the SEC does the right thing.
Dr Denise Dion
ddion@unm.edu

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Denise Ferguson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise Ferguson Reducing reporting from 4 times to 2 times a year will not benefit investors at all. It will only benefit reporting corporations in ways that permit them to hide critical information from investors at critical times. Six months between reports is too long. Three months provide better and necessary transparency. Do not change the reporting period.

Denise Florio — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Florio Affiliation: Jun. 23, 2026 D Florio

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Denise G. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise G. Please don't change the existing reporting requirements - Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Denise Gordon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Denise Gordon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please support quarterly reports to keep democracy and corporate responsibility alive.

Denise Harburg-Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Harburg-Johnson Affiliation: Jun. 23, 2026 I Please keep quarterly reporting- transparency is very important to us small investors who have no insider info!!

Sent from my iPhone

Denise Haynes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Haynes Affiliation: Jun. 23, 2026 Public companies have an obligation to the public to remain open at all times in regards to their internal/external workings and earnings. When things get hidden during a timeframe it looks like there is something to hide. As a U.S. citizen I have more confidence in companies that are transparent. Keep it Quarterly!

Denise Hoff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Hoff Affiliation: Jun. 23, 2026 There must to be a formal quarterly accounting of everything by all businesses by all CEOs especially with all the available avenues to find businesses being fraudulent.
The quarter accounting and sign off by CEO's should be mandatory and no one in our government should be manipulating this action.

Sent from my iPhone

Denise howe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise howe Affiliation: Jun. 23, 2026 Denise Howe
Do not make this change

Denise Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Johnson Affiliation: Jun. 23, 2026 Denise Johnson Finance Director
Please keep quarterly reporting requirements for all companies. We have the right to have access to financial information to make informed decisions.

Denise Kern — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Kern Affiliation: Jun. 23, 2026 As a retired individual invested in the stock market it is important to keep things transparent as possible. Technology has accelerated the speed data can be collected and financial transactions thus quarterly reporting should not be a problem. It seems moving to semi annual reports will not protect investors but insider traders and the board of companies.

Sent from my iPhone

Denise Knuth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Denise Knuth Affiliation: Jun. 23, 2026 Keep things the way they are. We the American people are getting screwed over enough. We want to know exactly what you're doing.

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denise kwong — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: denise kwong Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission
Quarterly reports are valuable to analysts and retail investors to ascertain how a company is performing. This enable to hide malfeasance and leaves investors in the dark till problems surface. We need more transparency not less.

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denise lacy — Jun 23, 2026
Subject: S7-2026-15 Comments From: denise lacy Affiliation: Jun. 23, 2026 They should do it monthly! Sick and tired of Americans being robbed and footing the bill!

Denise Lacy

Denise LeAnn Taylor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise LeAnn Taylor This proposal codifies graft and inside trading. We the tax payers and those of us who worked hard to afford to invest should not be forced to fly blind while Washington, its Lobbyists and the heads of companies take advantage of opacity in the market.

Denise Long The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise Long Please do not weaken a consumer ability to stay informed on how the companies we invest in are doing. Maintain the current quarterly report requirement.

Denise Martinez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Martinez Affiliation: Jun. 23, 2026 Hello,
I am writing in support of keeping the quarterly reports to maintain transparency and the protection, recommendations and actions that are needed to ensure fiscal accountability.
Thank you,
Denise Martinez
Massachusetts

Denise Patesel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Patesel Affiliation: Jun. 23, 2026 Keep It Quarterly! Transparency is fully required. Six months is too long without oversight. Denise Patesel

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Denise Peterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Peterson Affiliation: Jun. 23, 2026 We need transparency, the manipulation of the voters has gone on too long. And this we know has been structured by the Republican party who will cheat and lie to get the results they want.

Denise Poole none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise Poole Do not allow the companies to report less often. AI makes this much more simple now, and the investors of those companies deserve to be updated in a timely manner to make infomed decisions. You are just inviting ways to manipulate the system.

Denise Russell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Denise Russell Quarterly reporting is essential to maintain transparency for investors and accountability for companies. Reducing reporting requirements to save companies some money or reduce pressure to manage quarter to quarter are ridiculous excuses to change reporting requirements. Investors need transparency, and increasing the timeframe between reporting would create more volatility, including possible shock announcements long after they should have been disclosed.

Denise S — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise S Affiliation: Jun. 23, 2026 I am writing to express my strong support for maintaining the current practice of providing quarterly reports. There is no

compelling reason to change the existing system, and as the saying goes, "if it ain't broke, don't fix it."

As a retiree, I rely on this information to monitor and protect my finances. Consistent reporting is essential for my financial security.

Best regards,

Denise Spreen, retired RN

Denise Silverberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Silverberg Affiliation: Jun. 23, 2026 Denise Silverberg, Rockville MD. I'm a retired. My life savings is invested in companies that will change their reporting frequency in immediate response to your decision; it won't be optional regardless of how you word it. My ability to live independently based on wise investments will be jeopardized, dare I say threatened, by this change in reporting frequency. I understand this is only one input to my advisers' investment decisions on my behalf. But it is a crucial input. If you make this change, I will need to redirect my advisers away from such companies. My portfolio is substantial. You will have harmed these companies. Retain quarterly reporting, abandon this decision.

Denise Sipola — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denise Sipola Affiliation: Jun. 23, 2026 We need to keep quarterly reporting!
Thank you,
Denise Sipola
Sent from my iPhone

Denita Clausi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Denita Clausi Affiliation: Jun. 23, 2026 Please keep quarterly reporting. I do not want to get reporting every 6 months. Why not do it in real time like every thing else? I voted for complete transparency yet banks are holding my deposit money longer. Keeping investors in the dark longer will not benefit me. So who benefits-- the billionaires? I recently closed my business, Clinical Alternatives,P.C. and Investment Alternatives, INC. Please listen to the people as that is your job after all. Denita Clausi

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Dennis Barry Paget — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Barry Paget As a remote investor in the US market I think reports should be quarterly. Each company report adds to my understanding of the markets whether I hold that stock or not.

Dennis Brandt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Brandt I am against reducing the reporting requirements.

Thank you.

Dennis Clark Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Clark Please do not switch from quarterly reporting to semiannual. Investors need to have regular feedback on corporate performance - transparency is critical. This is what it takes to be a publicly traded company.

Dennis Edwards — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dennis Edwards Affiliation: Jun. 23, 2026 Transparency is the best corruption disinfectant and dissuades misleading or fraudulent performance data influencing BUY, HOLD, or SELL decisions on Wall Street. Having worked as an engineer in a west coast startup in the 90s, I've seen first hand the corporate sales decisions that put an unethical thumb on the scale of stock valuations like "shipped product" for the quarter landing in cargo containers in the back lot. As onerous as the quarterly accounting of accurate and sometimes repetitive quarterly sales/performance reports, if you are a publicly traded company, that is simply the cost of doing business. Otherwise, stay a privately held company and good luck with acquiring bank and venture capital for growth and expansion.
Keep It Quarterly…

Sent from my iPad

Dennis Haddix — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Haddix Keep the current policy of four reports per year.

Dennis Holmes Retired / small business — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Holmes I am effectively retired, with my investments now providing my primary source of income. I make my investment decisions based on public information and require quality accurate information in order to make those decisions. I don't evaluate my own personal financial activities only once or twice a year. How am I supposed to make good decisions based on such infrequent reports about activities made by others? Please KEEP the requirement for quarterly reporting. If there are things that can be done to make reporting MORE transparent, please consider those as well.

Dennis Keibler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dennis Keibler Affiliation: Jun. 23, 2026 For the sake of this country, please, keep more frequent reporting!

Dennis Lemar NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Lemar I stand against the choice of reducing the number of annual reporting periods from four to two. This proposal could harm all investors by increasing the

time between reporting cycles.

Dennis Loy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dennis Loy Affiliation: Jun. 23, 2026 Please keep accountability quarterly. We work better that way.
Rev. Dennis Loy

Rev. Dennis Loy

“Another world is not only possible, she is on her way. On a quiet day, I can hear her breathing.” Arundhati Roy

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Dennis McConville — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis McConville In an age where CFOs and CEOs require data to facilitate decision-making today which may impact outcomes in the future, moving to Semiannual reporting puts investors at a disadvantage, denying them readily available data with which to inform their decision making. Companies don't knock their financial reports together in a few days, it's an on-going process of collating data as sales and investment figures are available to the number crunchers. Changing the reporting regulation does not affect their bottom line one iota but disadvantages especially the smaller investors. Please leave it as is.

Dennis Mcgarry — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dennis Mcgarry Affiliation: Jun. 23, 2026 Quarterly or more often.

Dennis Mitchell NONE — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Mitchell Thanks for the information and opportunity for this input.

Dennis Owen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dennis Owen Affiliation: Jun. 23, 2026 I don’t have time to research my investments 24/7. I rely of quarterly reports as a main source of information.

Please consider the average investor not the millionaire, billionaire, and trillionaire class

Sincerely

Dennis M Owen

Karen C Seaton
1425 Kriedeman Dr
Stoughton, WI. 53589
608-516-6150

Sent from my iPhone

Dennis Peters — Jun 23, 2026
Subject: S7-2026-15 From: Dennis Peters Affiliation: Jun. 23, 2026 Dennis Peters , Warren Pa. Retired. Corruption runs high in large companies , who knows what is getting hidden. It is in the best interest & fairness to all workers & retired people that these companies are held accountable. Keep the quarterly reviews.

Sent from my I phone

Dennis Real Estate — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Investors deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners

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Dennis Senko — Jun 23, 2026
Subject: S7-2026-15 From: Dennis Senko Affiliation: Jun. 23, 2026 If quarterly reporting is an inconvenience, too bad. If individuals and corporations would police themselves, we would not need laws. Unfortunately, that does not happen. Keep the quarterly reporting!

Dennis Shirlen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dennis Shirlen Affiliation: Jun. 23, 2026 Keep it the way it is and quit trying to shaft the American stockholders!

Dennis Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Smith I don't support going to a twice a year financial reporting for public companies. I think the business environment is changing too fast and companies need to be communicating to their stockholders how they are going to address the changes. Keep the quarterly reporting structure.

Dennis Toth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dennis Toth Affiliation: Jun. 23, 2026 No, this will cause harm to many small investors. We need protection from corporate back room moves.

Dennis Toth
Investor

Dennis Tribble The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dennis Tribble I believe that the reduction in reporting frequency will result in harm to the fiscal transparency on which I, as an investor, depend.

Dennis Werkmeister — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dennis Werkmeister Affiliation: Jun. 23, 2026 Leave the current reporting requirements in place. Mire important as regulations are lisening

Sent from my iPhone

Derek Gibbons, JD/MBA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Derek Gibbons, JD/MBA Consumer protections are the cornerstone to wealth creation and capital preservation. In my short time as a trader/investor, the steep learning curve was exclusively the result of my lack of knowledge of bad actors within the finance world. Removing those protections can only help those who wish to advance their bad aims which ultimately is net negative for us honest investors. Please reconsider.

Derek Green — Jun 23, 2026
Subject: File No. S7-2026-15 From: Derek Green At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Derek Pedersen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Derek Pedersen I do not condone the move to bi-annual public reports from the current total of four. As an investor of publicly traded companies these reports are critical in understanding the inner workings and performance trajectory, including the ability to track seasonal nuances that a broader reporting period would not present as readily.

Derek Phillips — Jun 23, 2026
Subject: File No. S7-2026-15 From: Derek Phillips Please do not reduce the requirement for public companies to report results to less than four times per year. Investors should have access to quarterly results in order to make more informed decisions with their money.

Desiree Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Desiree Smith Affiliation: Jun. 23, 2026 My name is Desiree

Smith I am a Sr. Specialist in surveillance/compliance for a credit card company. My husband and I have been investing 40 years for retirement. Moving the reporting from quarterly to semi annually will affect how we make portfolio decisions. This is a very poor move and will increase the likelihood of fraud. Do not change quarterly reporting to the SEC!!!!

Sent from my iPhone

Destiny Beard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Destiny Beard Affiliation: Jun. 23, 2026 My name is Destinee Beard, this matters to me because the cost is not worth the savings. Where this has already been implemented, it is not doing well. Already we have lack of transparency why would we create an opportunity for more.

Sent from my iPhone

Destiny Couter Financial Professional at Money Mavens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Destiny Couter As someone who recently passed my Series 65 licensing exam, the historical patterns in securities legislation are fresh on my mind. Time and time again, we have seen bad actors exploiting loose regulations and loopholes, from early speculators in the 1920s-30s to narcos and terrorists in the modern era. In the age of information, reporting guidelines should, if anything, require more data, not less. Loosening reporting guidelines would only invite corporate exploitation, putting undue risk on individual investors. When deciding where to invest their hard-earned dollars, investors should have access to recent information in order to make an informed choice. Companies large enough to be publicly traded are certainly already producing quarterly internal reports. It is not too much to ask to prepare public-facing versions of these reports, especially given today's technology. Semi-annual reporting would only reduce retail investor confidence, which is already shaken by current volatility. Thank you for your consideration.

Devery Galloway — Jun 23, 2026
Subject: File No. S7-2026-15 From: Devery Galloway All corporations trading on the exchanges should continue filing quarterly earnings/loss reports!!! To go to semiannual report filings reduces transparency puts all investors at risk and more volatility in the market!!!

Devin Elmer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Devin Elmer Affiliation: Jun. 23, 2026 Keep the reports quarterly. We have enough fraud already.

Sent from my iPhone

Devin Hruszko — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Devin Hruszko Affiliation: Jun. 23, 2026 Keep things quarterly, we need not follow Britain into the depths of poverty but instead need to do the opposite

with the same energy that won the American Revolution.

Sent from my iPhone

Devra K White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Devra K White Affiliation: Jun. 23, 2026 Keep the QUARTERLY REPORTING in PLACE! Im retired now, but my family members will most assuredly be forced to count on their Retirement Savings in their Senior Citizen Days. Devra White

Sent from AT&T Yahoo Mail on Android

Devrin Batiste Sr. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Devrin Batiste Sr. Affiliation: Jun. 23, 2026 Devrin Batiste. I am a fitness trainer and a day trader and its very important to keep quarterly reporting so that we day traders can continue to make informed decisions about our trades.

Sent from my Galaxy

DeWayne Sims — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: DeWayne Sims Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Decreasing the frequency of reporting requirements hinders the individual investor ability to respond to negative or positive financial data and how a company plans to address issues. Individual investors are already at a large disadvantage. This change will only magnifies this disadvantage.

Dhulani — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dhulani I believe in maintaining the current reporting standards which allow for an adequate external view of a Company's activities which also allows the public and financial sectors to make informed decisions on their investments.

Di Binder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Di Binder Affiliation: Jun. 23, 2026 Keep quartet companies reporting- I want as much transparency as possible! Taking it to every six months is criminal!! This would encourage even more insider trading at the expense of the little guy!!

Diane Binder and Ron Schmidt

Sent from my iPhone

Di Rhodie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Di Rhodie Affiliation: Jun. 23, 2026 SEC I want to keep the reports Quarterly. We are being fleeced by our government in everything they take away from the citizens of United States. Having reports quarterly, would hopefully hold SEC accountable for any mistakes or any illegal activity. Quit screwing over the folks that are already trying to keep their heads above water! No more corporate greed!

Diallo Stevens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diallo Stevens I do not support reduced reporting. Being a shareholder is being an owner. Owners of any business deserve full clarity on the businesses they own. Reducing the reporting requirements allows significant risk. Reducing them by 50% is extremely risky. Thank you

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Diana — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Affiliation: Jun. 23, 2026 Just another way to rip off the people of this country. Do we need a class action lawsuit? We're ready if needed.

Yahoo Mail: Search, Organize, Conquer

Diana Bauder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diana Bauder The market is risky as it is, especially for us small retail investors. After Enron and many other giant failures that cost the average investor a lot of money. Transparency is of the utmost importance.

Diana Britton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Britton Affiliation: Jun. 23, 2026 No. The SEC must continue to report quarterly so the system cannot be corrupted to circumvent **** Olin’s r the benefit of only some.

Sent from Gmail Mobile

Diana Butchko, a Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diana Butchko, a Motley Fool Investor Please keep the current

requirements for companies to post quarterly progress for investors to review. Cutting it down to two per year makes it easier for the companies but less transparent for stockholders. It was already decided upon in the past, let's keep it this way. There are enough companies that try to hide issues from stock holders. Don't make it easier for these unscrupulous actions to take place.

Diana Cincinello — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diana Cincinello As long term investors for our retirement, children, and grandchildren interests such has higher education, housing, and sound financial decisions; we want to continue having timely information about companies we are investing in. Quarterly reports let us know the health of our investments. My husband and I were business owners until his retirement. It's the frequency of monthly, quarterly, and yearly reports that provides crucial timely information and accountability. The SEC needs to keep quarterly reports in place.

Diana Fogleman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diana Fogleman Affiliation: Jun. 23, 2026 Diana Fogleman, retired teacher and tax professional: I am against this as it does not give investors like myself timely information needed to invest, re-balance or withhold. It is my money to deal with, and quarterly reporting would not allow me the opportunity to do so in a beneficial manner

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Diana Fraley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diana Fraley Affiliation: Jun. 23, 2026 It should be done monthly not 4 times a year!!! Transparency is necessary!!!!

Diana Jennings — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Jennings Affiliation: Jun. 23, 2026 Thus isn’t right. That should not be allowed at all. I think I might sell all my stock if it does happen. That total is 984 million right now. I have other places that would make better money anyway. I’m just letting them know if they go dark they can keep their stock. The markets overseas are better by far.

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diana Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: diana Johnson Affiliation: Jun. 23, 2026 Keep it as is.

Diana Ledford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Ledford Affiliation: Jun. 23, 2026 Keep it Quarterly.

DIANA PORTER — Jun 23, 2026
Subject: S7-2026-15 From: DIANA PORTER Affiliation: Jun. 23, 2026 Do not change the quarterly reporting! Step up the work a d put more of them in jail!

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diana quaranto — Jun 23, 2026
Subject: S7-2026-15 Comment From: diana quaranto Affiliation: Jun. 23, 2026 The average American is forced to report their income, if self emploted, quarterly. Why do companies find the need to go dark? Does it allow time to hide their income. or skim of the top. or review taxable loop holes? Stand accountable!!!!

Diana Reilly, member of Motley Fool Private investor, Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diana Reilly, member of Motley Fool I do not believe public company reporting should be reduced to twice/year.

Diana Schowalter Accounting — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diana Schowalter I am concerned with semi-annual reporting versus quarterly. I have been on both sides of the reporting. Although, I hated the pressure of the quarterly reporting, justifying so much, the stockholders have the right to know how the business is performing and if there is a downward turn. I know there is information going out on a monthly basis (at least in the past), but it is not the same. However, I hate the short-term focus on the quarterly earnings. Strategy takes time, business should be long-term focused but address immediate hardships such as tariffs, inflation, economy, etc. I left the public sector because of the short-term pressures. I believe in performing for the long haul. You will need to make investments for long-term success.

Diana Scott — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Scott Affiliation: Jun. 23, 2026 Transparency and accountability are crucial and necessary for investors. Anxiety is is high enough for an investor without being in the dark for 6 months.

Sent from my iPhone

Diana Spencer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diana Spencer Affiliation: Jun. 23, 2026 Stay transparent, no darkness, keep the reporting in the light!!!

Diana Wallace — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diana Wallace Affiliation: Jun. 23, 2026 Maintain transparency and keep quarterly reporting!

Diane Crater — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Crater Affiliation: Jun. 23, 2026 We need to know the truth and they need to report it. Giving them more opportunity for fraud is not the direction we should be going.

Keep it at quarterly reporting!

Diane Crater

Diane Daniel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Daniel Affiliation: Jun. 23, 2026 Keep Quarterly reporting!

Diane Daniel Keep Quarterly reporting! — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diane Daniel Keep it

Diane Donaldson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Donaldson Affiliation: Jun. 23, 2026 You are pathetic or maybe it's just pure arrogance to think that the truth wouldn't come out. More money for the rich and the public with Investments gets robbed. Typical elitists thievery. You all have been exposed again. when will you realize there are people out there watching you and they expose you every chance they get. Find a backbone you know this is wrong get rid of this bill. Join the side of honesty and integrity

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Diane Droste — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Droste Affiliation: Jun. 23, 2026 Diane Droste, Systems Analyst, self-employed. This return to semi-annual reporting migjht slightly benefit the most wealthy and large corporations, but it would seriously disadvantage the small investor. It would promote fraud and insider trading by reducing transparency, and make the US a less reliable place to make investments in.

Diane Gage — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Gage Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!
Diane Gage, Retired Self Employed Antique Jewelry Art Appraiser.
My stock dividends are a huge part of my monthly financial income/ support.
Reducing quarterly updates could be devastating. Stock holders watch the markets DAILY…we need up to date accountability. Why would the SEC GIVE CORPORATE A GIFT like this ?????

Protect us and keep the quarterly reporting in place.

Best,Diane

Diane Galante — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Galante Affiliation: Jun. 23, 2026 Seriously STOP encouraging bull **** do the job we pay you for - every quarter

Sent from my iPad

Diane Goldfarb — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Goldfarb Affiliation: Jun. 23, 2026 We have worked hard, invested in our country and are retired. Do not change the rules to steal our investments.

Diane Goldfarb, age 65 in Ohio

DIANE GRUMBINE — Jun 23, 2026
Subject: S7-2026-15 From: DIANE GRUMBINE Affiliation: Jun. 23, 2026 It has been played out in real life many times already, lack of oversight encourages corruption. Who is it that would like to get rid of quarterly reporting? The answer is the same people who will take advantage. We already know what will happen if quarterly reporting is removed as a guardrail to greed & corruption. There is a very good reason to pay attention to history. If I were to lose my retirement savings, through no fault of my own, to an unscrupulous greedy scheme it would ruin the rest of my life. Protection of the people is the point of having government. There is a rampant corruption epidemic in the American government happening in plain sight. Taking away this quarterly reporting guardrail now makes no sense unless your goal is to cheat & steal. History has played it out over and over. People with access to large sums of other people's money need oversight to stay honest. Thanks for using good commonsense and retain quarterly reporting.
Diane Grumbine, retired RN from Palmyra PA

Diane Gulbrand — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Gulbrand Affiliation: Jun. 23, 2026 Diane Gulbrand, Retired Nurse Practitioner.
Please continue quarterly reporting so that I can follow my investments closely. This is the least they can do if they are handling my money. Thank you!

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Diane Holland — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Holland Affiliation: Jun. 23, 2026 Businesses need to submit their quarterly Treasury Tax and Loan payments. Why not their quarterly reporting?

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diane hudzik — Jun 23, 2026
Subject: S7-2026-15 Comment From: diane hudzik Affiliation: Jun. 23, 2026 Gve me a break. This country needs to organize and stop ALL sending. We must come together ! And show our power though unity against these
money grubbers.

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diane hudzik — Jun 23, 2026
Subject: S7-2026-15 Comment From: diane hudzik Affiliation: Jun. 23, 2026 Gve me a break. This country needs to organize and stop ALL sending. We must come together !

Diane Joan Loncar None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diane Joan Loncar Reports should be quarterly.

DIane Jolly — Jun 23, 2026
Subject: S7-2026-15 Comment From: DIane Jolly Affiliation: Jun. 23, 2026 Absolutely jerp quartrrly reporting no excuses with all the computers and instant transaction!!!!

Regards Diane Travis 2143690990 office

Diane Kessler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Kessler Affiliation: Jun. 23, 2026 Quarterly reporting keeps information available to investors - and the public - that they need to assess companies' performance and integrity. Without it, a "public" company might as well be "private". It ought to be something required for a company to public. I want to know what companies my money is invested in are doing with it, and I think twice a year is not enough.
Diane Kessler Retired

Diane Liepins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Liepins Affiliation: Jun. 23, 2026 Quarterly reporting helps me to evaluate companies and their performance in order to better invest my retirement funds. If the reporting moves to semiannually businesses may shield poor performance that could inform my decisions. I see no reason or benefit to the PUBLIC in making a change from current practices. All of the companies are currently submitting quarterly.
Diane Liepins, Retired

Sent from my iPad

Diane Lipson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Lipson Affiliation: Jun. 23, 2026 I have almost lost faith in the SEC entirely. That seems bad. The SEC needs to do its job, despite the political climate. If this passes, the free market will strangle.

Sent from my iPhone

Diane Liska — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Liska Affiliation: Jun. 23, 2026 Keep the quarterly reporting and executive confirmation of financial reporting on a quarterly basis. These accountability measures protect organizations from corruption which leads to very significant consequences to investors and employees. Having worked for a company with a few people who were corrupt, these measures were critical to ensuring these bad players couldn't get away with bringing the whole, 100+ year old company down.

Diane Liska

Diane Manning — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Manning Affiliation: Jun. 23, 2026 This would be very bad for the economy and for common folks. The room for eras is huge. Just another way to rob the poor.

Yahoo Mail: Search, Organize, Conquer

Diane Manning — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Diane Manning Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports. We need to see what's going on with our investment. This is a good plan and has been successful. To change it would not be smart. Transparency is crucial. Otherwise fraud will inbound and a real mess will happen.

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diane masi — Jun 23, 2026
Subject: S7-2026-15 Comments From: diane masi Affiliation: Jun. 23, 2026 You should keep quarterly reporting because it protects everyone's financial well being.
Diane Masi
concerned investor

Diane Morton — Jun 23, 2026
Subject: S7-2026-15 From: Diane Morton Affiliation: Jun. 23, 2026 Keep the quarterly reporting. It

keeps everyone honest and it makes my bookkeeping easier. There is NO REASON under the sun to change the report requirements. They are working just fine for all of us who are not in power.

Sent from my iPhone

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diane nepomnick — Jun 23, 2026
Subject: S7-2026-15 Comments From: diane nepomnick Affiliation: Jun. 23, 2026 What you're trying to do is give big investors/insiders an advantage over smaller investors who don't have the same access. That is lazy and wrong. You already have the numbers, so publish them for all to see. Its not really saving time, and as a public company, we have the right to know

Sent from my iPad

Diane Peters — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Peters Affiliation: Jun. 23, 2026 Quarterly reporting is valuable when it's used as a tool for truth, accountability, and course correction rather than pressure or performance theater. For small and mid-sized businesses like mine, consistent reporting creates rhythm — it forces us to pause, evaluate what's working, and make adjustments before small issues become expensive ones. It also builds trust with lenders, partners, and the people who rely on us.

As someone who leads a commercial cleaning company in Connecticut, I see firsthand how quarterly reporting protects both the business and the people behind it. It keeps our operations transparent, our finances disciplined, and our long-term goals aligned with reality. Stewardship matters, and reporting is part of that stewardship.

Diane F. PetersOwner, JCHI CleaningPresident,
Dpeters@jchicleaning.com

Community Board: Why it matters to me: Quarterly reporting keeps my business healthy, my team supported, and my decisions grounded in facts rather than assumptions.

Sent from my iPhone

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diane pittman — Jun 23, 2026
Subject: S7-2026-15 Comments From: diane pittman Affiliation: Jun. 23, 2026 TRANSPARENCY !!!

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diane ribble — Jun 23, 2026
Subject: S7-2026-15 Comment From: diane ribble Affiliation: Jun. 23, 2026 You better keep quarterly reporting you go dark -you go away for good!! the Trump admin will replace you-& erase you

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Diane Rose — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Diane Rose Affiliation: Jun. 23, 2026 To the Securities

and Exchange Commission:

The new SEC proposal would end quarterly reporting. Letting public companies go dark would be good for insiders who have access — and bad for everyday investors like me, my portfolio, savings and retirement investments are at stake!

Diane Sampsel — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Diane Sampsel Affiliation: Jun. 23, 2026 We absolutely need quarterly reports. We are trusting in the latest financial information to help grow our investments. Don't make it harder than it already is!

Diane Seider — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Seider Affiliation: Jun. 23, 2026 My name is Diane Seider and I reside in Saint Charles, MO. I am retired and want to keep quarterly reporting so I can best track my investments.

Sincerely,
Diane Seider

Diane Shaw — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Shaw Affiliation: Jun. 23, 2026 Diane Cooper Shaw
Client Service Specialist
We need to keep EVERYONE accountable. There were very serious events that made this reporting schedule necessary. We need to keep it as is.....people will cheat...they need to be caught sooner than later.

Diane Cooper Shaw
410-499-6657

Diane Sherman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Sherman Affiliation: Jun. 23, 2026 My name is Diane Sherman, retired, and I definitely want the SEC to continue companies reporting quarterly statements and not switch to semi annually. Apart from possible fraudulent activity, the real reason is the pace of the stock market and changes in it and companies that happpen monthly, let alone after every six months. We deserve accurate up to date reports in which to base our investment decisions. Keep the reporting at three months.

Sent from my iPhone

DIANE SILVA — Jun 23, 2026
Subject: S7-2026-15 Comment From: DIANE SILVA Affiliation: Jun. 23, 2026 Retain quarterly reporting at a minimum! Or, increase to monthly reporting. Decreasing visibility only increases opportunity for cheating and fraud! Good Lord, don't decrease visibility
 and allow more crooks like Bernie Mafoff steal our investments! Honest people lose !! Thank you!
D. Silva

Yahoo Mail: Search, Organize, Conquer

Diane Soderstrom — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Soderstrom Affiliation: Jun. 23, 2026 After living through Enron
Need more accountability NOT LESS

Diane Sollberger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diane Sollberger Affiliation: Jun. 23, 2026 Keep it 1/4 ly!

Diane Spenny — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diane Spenny Changing reporting times to owners would crucially change the transparency of a company. We owners need to be regularly informed of business proceedings. After all, it is our money!

Diane Traiger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diane Traiger Please keep the quarterly reporting requirements. It allows me to be a better investor. In addition, I can’t help but feel it levels the playing field a bit for the “little guy”

Diane Turk — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Diane Turk Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose ending quarterly reporting. Reducing transparency benefits insiders and those who already have too much power over the stock market. It allows greater opportunities for fraud to happen and be hidden from investors. It is a disservice to small investors like me who depend upon the stock market for retirement income. This should not happen.

Diane Turpen — Jun 23, 2026
Subject: S7-2026-15 From: Diane Turpen Affiliation: Jun. 23, 2026 Keeping reports quarterly will help keep accountability to corporations who try to lie about income. It helps strengthen the economic relationships in a fragmented world where people do not trust big corporations. This is important to strengthen world view and build the economy.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Diane Van fossen reckley None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diane Van fossen reckley I am opposed to changing the reporting frequency. We need more oversight not less

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Diane Waldman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Diane Waldman Affiliation: Jun. 23, 2026 Keep Quarterly Reporting

Sent from my iPhone

Dianna Shpritz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dianna Shpritz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency is paramount!

Dianne Huddle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dianne Huddle Affiliation: Jun. 23, 2026 We currently have extreme fraud in reporting. Extending reporting requirements to six months allows for more cheating and hiding. We need more accountability and transparency NOT LESS. Dianne Huddle, Legal Administrator KEEP IT QUARTERLY

Dianne N — Jun 23, 2026
Subject: S7-2026-15 From: Dianne N Affiliation: Jun. 23, 2026 I want to sea my quarterly reports

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Dianne Schuman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dianne Schuman Affiliation: Jun. 23, 2026 Regulations exist for a reason. The Panic of 1907 lasted over a year. The 1929 crash that resulted in the Great Depression were largely due to lack of regulation. Investors and the economy need quarterly reports.

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dick chanda Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: dick chanda Please we need MORE NOT LESS reporting from

all entities, private companies like this one...but also on government. Thanks.

Dick Cross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dick Cross Affiliation: Jun. 23, 2026 Just another way to screw investors. What idiot dredged this fraudulent screen up again!!

Sent from my iPhone

Dick Gates — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dick Gates Affiliation: Jun. 23, 2026 This is outrageous- do not do this to the American public!
Dr Richard Gates, Pastor

Dr. Richard Gates
3728 W. Abrams Dr.
New River, AZ. 85087
rgates1943@gmail.com
225.573.9149 Cell

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didivolz — Jun 23, 2026
Subject: S7-2026-15 Comment From: didivolz Affiliation: Jun. 23, 2026 Haven't we gone backwards enough to know it just doesn't work any more? THAT is why it changed in the first place.. we gained knowledge and grew. Why do we keep moving backwards?!?!

Sent from my Galaxy

Diego Gonzalez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diego Gonzalez Affiliation: Jun. 23, 2026 Are you outright mad? With the sums of money innundating business and society at this time, the potential for financial malfeasance is greater than any earlier time in history. And we have seen time and again what letting business regulate itself can and does often lead to.

The purpose of government is to regulate society and its functions. That is why it has existed among humans so far back as we can establish any trace. Government is necessary for prospering communities -- and states of all sizes and complexities. Let us not fall for the insanity that says removing regulatory powers of governance will lead to greater productivity and prosperity. It is simply

not true.

Quarterly reporting of financial status and activity is neither onerous nor inefficient. It is a MINIMUM practical requirement to help ensure that competition among business entities is both fair and transparent. Reducing the reporting intervals reduces the number of reports overall and makes the resulting analysis subject to greater inaccuracy and increases chances of mischief for those so inclined.

The SEC was a response to a need. I needs to continue doing its job.

Diego Gonzalez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Diego Gonzalez Affiliation: Jun. 23, 2026 Are you outright mad? With the sums of money innundating business and
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and makes the resulting analysis subject to greater inaccuracy and
increases chances of mischief for those so inclined.

The SEC was a response to a need. I needs to continue doing its job.

Diego Gonzalez

Diego van Gogh The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Diego van Gogh As a partial owner of several publicly traded companies, I have no way of receiving daily up to date information. Hence, quarterly updates are an acceptable alternative. Reducing this to 2 times per year is dreadful. Especially is the AI era, there are cost saving possibilities for the company's leadership to remain giving quarterly updates, if not even monthly updates! Thank you.

Dierdre — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dierdre Affiliation: Jun. 23, 2026 Dee Williams- Operating Engineer. Keeping quarterly reporting is the fare way to keeping investors in the know. So we can make mindful decisions about our investments

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DIGITERRA DESIGN LLC COUNCIL OF LANDSCAPE ARCHITECTURAL REGISTRATION BOARDS — Jun 23, 2026
Subject: File No. S7-2026-15 From: DIGITERRA DESIGN LLC I would like to continue receiving quarterly reports of companies we invest in. Less reporting equals less transparency. Thank you for the consideration of my opinion.

Dileep Idate — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dileep Idate I am retired. I manage my own retirement savings, which are invested in public companies. I meet the living expenses via capital gains and dividends. I check company updates every quarter to ensure that my savings are safe and invested correctly. The proposal to reduce the financial updates from these companies from 4/year to 2/year will increase the risk on my savings. Please do not do it. Thank you.

Dimitri Artzibushev, CCIM Motley Fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dimitri Artzibushev, CCIM Keep the quarterly reporting, Reducing only hides results and will cause more severe investor reactions

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Dinah Massie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dinah Massie Affiliation: Jun. 23, 2026 We need more transparency, not less, in financial matters. The SEC is our watchdog: Keep it that way.

Dinah Massie
8806 Vasco da Gama Trce
Houston, TX 77044

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dinkmcqs — Jun 23, 2026
Subject: S7-2026-15 Comments From: dinkmcqs Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. I'm a small time investor, and i think it's important for the insight.
Thank you, Sean McHugh
San Diego, CA

Dion — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dion Changing to a semi-annual could cause information gaps, cover up sudden financial damage and won't get investors timely up to date information. Don't change to semi-annual!

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dirk — Jun 23, 2026
Subject: S7-2026-15 Comment From: dirk Affiliation: Jun. 23, 2026 Dirk Owen semi retired. Please keep your quarterly reporting as is. Open and honest facts matter!!! Thank you!

Dirk Owen
Applause Productions
Partyfest Tradeshow
214 652-4300 office
214 837-2271 cell
www.ApplauseProductions.com

Dirk Borowski Journalist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dirk Borowski I am for Company reporting 4x a year and against semianual reporting. I own shares of Companies and blind flying ownership does not make the american market more attraktive.

Dirk Sutherland The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dirk Sutherland Thank you for the opportunity to comment on this proposed regulation to reduce public company reporting to twice a year from the current four times a year requirement. I'm against this proposal with concerns that less information will create higher risk and higher volatility in the market. As a partial owner of public companies that I have stock in, I want to know consistently what's happening what's not happening what could happen? That's why these quarterly reports are important to me as an investor. Please do not move forward with this proposal and keep the reporting requirements at four times per year. Again, thanks for the opportunity to comment. Kind regards, Dirk Sutherland.

Dirty Old Lady's League — Jun 23, 2026
Subject: S7-2026-15 From: Dirty Old Lady's League Affiliation: Jun. 23, 2026 I lived during the ENRON story. It was a horror for so many. Please keep the CEOs responsible, and signing the QUARTERLY REPORT.

Mary Dumas
Tewksbury Massachusetts

Sent from my iPhone

Dissez — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dissez Affiliation: Jun. 23, 2026 Scott Callow, retired.

California. I am writing to demand that Quarterly Reporting be maintained. As someone who has managed my retirement investments for decades, accurate and timely information has been critical to me for making decisions and weathering down times in the market. Transparency is also critical for limiting fraud. There is no reasonable reason to eliminating the current policy, with the exception of impoverishing the American Public.

Sent from my iPhone

Divy Jyoti Sharma — Jun 23, 2026
Subject: S7-2026-15 Comment From: Divy Jyoti Sharma Affiliation: Jun. 23, 2026 0lease keep Quarterly reporting we need to see how companies are performing to make informed decisions.

Regards,
Divy Jyoti Sharma

Divya Campbell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Divya Campbell Affiliation: Jun. 23, 2026 Quarterly reporting keep consumers informed about their investments. Cutting them will make companies dishonest and make everyday Americans unable to make informed decisions about their investments over time.

Divya Campbell, Elder Caregiver

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dixie small — Jun 23, 2026
Subject: S7-2026-15 From: dixie small Affiliation: Jun. 23, 2026 Yes they need to be quarterly reports to keep them honest!

Sent from my iPhone

Dixie Stephens — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dixie Stephens Affiliation: Jun. 23, 2026 The current policy works and protects all of us. KEEP reporting quarterly.

Dixie Stephens

Sent from my iPhone

DJ Phelps — Jun 23, 2026
Subject: S7-2026-15 Comment From: DJ Phelps Affiliation: Jun. 23, 2026 I prefer quarterly updates so I can stay on top of my investments. I also think there’s more chance that the “ average joe” will miss out on opportunities with semi-annual reporting.

Best Regards,
Danna Phelps

Dj Tsun — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dj Tsun Affiliation: Jun. 23, 2026 Need to keep it

Best

Tom A

4438022565

https://www.gigmasters.com/event-dj/dj-tsun

DK Wilson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: DK Wilson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: it sounds like you're trying to cover up fraud by only reporting it bi-annually. Full transparency is what the American people want with everything that's going on in our country right now. So keep it accordingly!

DL Bickford — Jun 23, 2026
Subject: File No. S7-2026-15 From: DL Bickford Consider for a moment that information is vital in all parts of our democracy! Investors big and small deserve timely and accurate information about the companies they follow. This principle reduces the chances of concealment of business corruption, that has lead to bankruptcies and bailouts. The more everyone knows and sees the stronger our entire economy!

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dlw22221 — Jun 23, 2026
Subject: S7-2026-15 From: dlw22221 Affiliation: Jun. 23, 2026 I am a firm believer for quarterly statements. The quarterly reporters kept the stock holders and public aware of the company’s progress, good and bad. They allow all the stake holders a glimpse of the company’s performances and opportunity to act accordingly. Please keep these quarterly reports requirements.

Dominic Woo

Doc Rivers — Jun 23, 2026

Subject: S7-2026-15 Comments From: Doc Rivers Affiliation: Jun. 23, 2026 I am an investor and own several stocks in multi companies who are compliant using the quarterly reporting. This has allowed me to review my short term earnings vs long term goals and to either buy or sell with confidence.
However moving to a six month reporting is just bad for investors like me.
I don't wish to write a dissertation here.
My vote and opinion as a citizen investor is to stay quarterly reporting.

Rudy Rios
Rivers Process Service

Confidentiality Notice:
This e-mail, including all attachments, is for the sole use of the intended recipient(s) and may contain confidential and privileged information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender and destroy all copies of this message.

Dodge White — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dodge White I believe changing from quarterly reporting to semi-annual reporting is not in the best interests of individual investors of any kind. As fast as the world moves these days and as easy as it now is to submit information to investors, which really are hands off owners of such companies, this is going in the wrong direction. If anything, it would make far greater sense to go the other direction and have companies report bi-monthly, or even monthly. I hope the SEC does what is best for the investors of public companies which is keeping those investors as well informed as possible regarding their holdings.

Dogfoodmatt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dogfoodmatt Affiliation: Jun. 23, 2026 Me: Entrepreneur, retail operator, self-employed handyman, church going, Roman Catholic, 63 yr old Taxed To The Max, Proud U.S. Citizen, flabbergasted by the the way things are going and the stuff people are getting away with, also appalled and alarmed with the federal government activities & arresting US citizens, also embarrassed that the US federal government cannot stand or uphold their word to our immigrants. **** right I wanna see their quarterly reports. Some of these dang people need to be paying their fair share in taxes. Close all these dang loopholes. Stop diminishing programs that help everyday Americans. My Lord, a large percentage of the military is food challenged. Or food insecure. What the hell is our government doing? They have big salaries they get paid insurance. They have all kinds of perks, they have heat and air-conditioning, paid days off. and they've done nothing for the American people. I say we cut their salaries. They allocate money to foreign nations while we scratch and starve. As we live in fear that we would have to or use our medical system. This is not the America I grew up in. This is not the American dream I was taught.

Doggidy Doo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Doggidy Doo Affiliation: Jun. 23, 2026 Dear Secretary [Last

Name],

I am writing to express my concern regarding a potential conflict of interest in this matter. This issue should be decided by Congress and the public, rather than through a secretarial decision.

Licks and Wags,

Doggidy Doo Crew

Doggidy Doo has a dog for you!

Licks and Wags,

Doggidy Doo Crew

Doggidy Doo has a dog for you!

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dolly southwell — Jun 23, 2026
Subject: S7-2026-15 From: dolly southwell Affiliation: Jun. 23, 2026 CEOs need to be accountable. If our companies become lies. We will be totally unhinged. Please keep us true to our word. I was a ceo of a small business. Different, but my truth was my success. Please keep quarterly reports coming

Sent from my iPhone

Dolores Sartor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dolores Sartor Affiliation: Jun. 23, 2026 Too much fraud could be perpratrated. We need more transparency not less. To the Securities and Exchange Commission:

Dominic Irto Private Investor, Motley Fool Community"" — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dominic Irto Imagine reading the paper or watching the news once a week, or once a month? Or receiving bank statements or brokerage statement semi-annually? In this day and age information is more important than ever. Circumstances can change dramatically in a day. Quarterly reporting should NOT be changed to semi-annual. For investors to prosper, using information from quarterly reports is more efficient than semi-annual. It also seems that transparency will be greatly diminished.

Dominick Maragni — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dominick Maragni Affiliation: Jun. 23, 2026 Don’t try to fix something that’s Good for the middle class investors!

Sent from my iPhone

Dominick Maragni — Jun 23, 2026
Subject: Your E-Mail Address Doesn’t Work From: Dominick Maragni Affiliation: Jun. 23, 2026
Comment: What's your opinion on quarterly reporting?
Add your name, job title, and why this matters to you.
Personal details make your comment harder to ignore.

Don’t try to fix something that’s Good for the middle-class investors!

Get Outlook for iOS

Dominique Dancourt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dominique Dancourt Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Everyone has a right to be treated equally. If you don't it's the death of the market

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DON ADAMS — Jun 23, 2026
Subject: S7-2026-15 Comments From: DON ADAMS Affiliation: Jun. 23, 2026 Stop this

Sent from my iPad

Don Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Don Anderson Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING

Sent from my iPhone

Don Baggett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Baggett Viewing stock ownership as ownership in a company I want to hear what the company is doing and how it is doing more than twice a year. Hearing information four times a year does not mean I have to act on it every time I hear it.

Don Brickey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Don Brickey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To who it may concern.
i submit for the record of XTIA, SEQUENTIAL COLLAPSE AND REBIRTH AS A DRONE COMPANY ONLY BY SCRAPPING THE HYPED EVTOL ABANDONED , NOW OWNERS OF DRONE NERDS AND SHINNING EXAMPLE OF THE NESSECITY OF QUARTERLY REPORTING, RETAIL INVESTORS ARE ALREADY AT A TREMENDOUSE DISADVANTAGE TO THE CORP RAIDERS AND P.T. BARNUM CEOS LYING THROUGH THIER TEETH. DONT **** THE RETAIL INVESTORS BY ALOWING LESS VISABILITY TO VALIDATE THE LYING CEO PARADE ON T.V. AND DURING QRTLY REPORTS THAT NEVER AD UP !

Don Chase — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Chase I like to know that companies I've invested in are reporting quarterly, as that tells me they're at least 4 times in a year remembering me and my investment. I'm nobody big, and I'm fine being lumped in a group of unanimous others, but if you drop the reporting requirement to 2/year I'm even further cut off from them and my investment. I like knowing what's going on.

Don Cherry FCPA and Retired Associate Professor of Accounting, Dalhousie University — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Cherry Fewer official reports, issued in accordance with established requirements and guidelines, will result in less reliable information being available for investors, with the vacuum being filled with more speculation and (often self-serving) comments by insiders and "analysts".

Don Duncan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Duncan Why is this SEC trying to take us back to days when only people with close affiliations to companies were able to obtain information. We as individuals need as up to date information as we can obtain to make informed decisions and how a company is performing is vital to making sound investment decisions. Not reporting timely and accurately leads us down the path of Enron with people’s financial futures at stake. Reporting at a minimum once a quarter should not be viewed as a burden. This information is generated in house and is being used internally daily, therefore as public companies it should be made public. In fact with the world and business environment changing as fast as it is one could very well argue for monthly reporting and with AI a good part of what is required for this reporting could very well be automated. This administration ran on transparency and all we are seeing are changes to coverup and hide information.

Don Isabell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Don Isabell Affiliation: Jun. 23, 2026 Keep it the way it is now

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Don Isabell — Jun 23, 2026
Subject: S7-2026-15 From: Don Isabell Affiliation: Jun. 23, 2026 This is BS, make them stay accountable to remain honest. They're being paid well to do the job & they knew what it consisted of.

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don jollota — Jun 23, 2026
Subject: S7-2026-15 Comments From: don jollota Affiliation: Jun. 23, 2026 PLEASE KEEP REPORTING A QUARTERLY REQUIREMENT.

Lowering reporting frequency will save some costs at the expense of much higher RISK at detecting malfeasance.

There is no cost to KEEP IT QUARTERLY - so don't change it.
Thank you,
Donald Jollota

Don Klingensmith Jr — Jun 23, 2026
Subject: S7-2026-15 Comments From: Don Klingensmith Jr Affiliation: Jun. 23, 2026 Don Klingensmith, Jr Retired dairy farmer, factory worker, HVAC Tech, Heavy Equipment operator Construction, and Building & Fleet Manager. I was laid off for three years starting in 2008. Let’s NOT make the same mistake again!

Get Outlook for iOS

Don Kostyal None - personal investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Kostyal I wish to submit my objection to the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. With the speed data information is processed today, cutting back on reporting only means less information and stale information.

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don nace — Jun 23, 2026
Subject: S7-2026-15 Comments From: don nace Affiliation: Jun. 23, 2026 Once again big business, the rich and politicians are all planning on stealing more money from common people.

Yahoo Mail: Search, Organize, Conquer

Don Nicholls — Jun 23, 2026
Subject: S7-2026-15 Comment From: Don Nicholls Affiliation: Jun. 23, 2026 No, don't want this, bad for me and millions more.
Don
Retired Management

Don O. Richardson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Don O. Richardson Affiliation: Jun. 23, 2026 Stop the madness...continue quarter reporting

Yahoo Mail: Search, Organize, Conquer

Don Oswald — Jun 23, 2026
Subject: S7-2026-15 Comment From: Don Oswald Affiliation: Jun. 23, 2026 Keep the quarterly reporting.
Don Oswald, retired and keeping tabs on my IRA.

Sent from my iPhone

Don Pinaud Accredited Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Pinaud The proposal to allow public companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake that is unnecessary and motivated by foolish considerations at best and nefarious ones at worst. No one can argue with integrity that keeping the investing public less informed is better for public investing. As such the only possible argument in support of less reporting is that it saves money for the reporting companies. This is ironically absurd in a time where AI is exploding and in essentially no time at all the burden of reporting 4 times or 40 times a year will be almost nill. Of all times in history to attempt to justify reducing transparency of public companies, today is the most ridiculous, with all due respect. The reporting requirements should not be reduced. It’s completely unnecessary, it does a disservice to the public, and in the advent of upcoming AI any company that wants to report less frankly has a negative reason to do so. And if that’s the case, that’s all you need to know the reporting requirements should not be reduced. Owners of shares in public companies deserve regular, transparent communication from that business. To erode that requires strong justification of need. There is none. The rule should not be changed.

Don Porter Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Porter Good day, It would be a serious mistake to reduce reporting from 4 times per year to 2 times per year. As investors more information makes us better investors. These companies represent our retirement income . This is a big deal. Thank you for your consideration KEEP IT LIKE IT IS NOW

Don Quest — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Don Quest Affiliation: Jun. 23, 2026 Keep it QUARTERLY!!!

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don stacom — Jun 23, 2026
Subject: File No. S7-2026-15 From: don stacom As a stockholder for the past 35 years, I deeply disagree with proposed rule S7-2026-15 and ask that you scuttle it. Despite arguments in its favor, the rule would weaken accountability, transparency, reporting discipline and investor access to information .... all factors that affect the viability of our markets. Lowering confidence for small investors is NOT in the best interests of the country or the market.

Don Valenzano Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Don Valenzano I believe there should be mandatory quarterly reporting and not reducing it to semi annual reporting!

Don't Look — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Don't Look Affiliation: Jun. 23, 2026 We need MORE transparency in our financial institutions, not less. Monthly disclosures would be better still. Keep politicians out of our pocket books

David Louis. Sent from my iPhone

DONA WARD — Jun 23, 2026
Subject: S7-2026-15 Comments From: DONA WARD Affiliation: Jun. 23, 2026 Dona Ward says don’t mess with investments!

Sent from my iPhone

Donald Allen Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald Allen 2 reports a year is simply insufficient to draw reasonable and professional conclusions on a company's well being. In the age of AI it should be easier for companies to disclose on a quarterly basis

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Donald Benoit Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald Benoit As a consumer and investor/owner primarily in the U.S. markets I believe less frequent business reporting to not be in the best interest of any investor but maybe especially the individual investor. Please consider carefully the effect on the investor of only requiring twice yearly company reports to the shareholders. Thank you for your time and consideration.

Donald Black — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donald Black Affiliation: Jun. 23, 2026 Don’t change the reporting requirements, keep them as they are.

Donald Ellis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donald Ellis Affiliation: Jun. 23, 2026 This rule would be fine if we c could trust companies to do the right thing, but history shows us we can not! Maybe if all C suite officers have to sign that the report is truthful with mandatory
prison terms if it isn't, this would work.

Yahoo Mail: Search, Organize, Conquer

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donald everette — Jun 23, 2026
Subject: S7-2026-15 From: donald everette Affiliation: Jun. 23, 2026 Don't cut anything. They make to much anyway.

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donald huckins — Jun 23, 2026
Subject: S7-2026-15 From: donald huckins Affiliation: Jun. 23, 2026 There needs to be quarterly reporting,needs to be accountability. The elites and big corporations find enough loopholes as it is that cost the middle class and anyone making less than middle class wage earners. Is there even a middle class anymore? The government and big corporations should be ashamed of themselves!

Donald J Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald J Schmidt I prefer quarterly results as that gives a more current picture of the entity.

DONALD J WETZEL MOTLEY FOOL — Jun 23, 2026
Subject: File No. S7-2026-15 From: DONALD J WETZEL FD RULE SHOULD STAY AS IS. BECAUSE THE INFORMATION CRITAL TO SUBSTANTIVE INVESTING BY ALL PEOPLE THAT RISK THERE SAVING IN THE STOCK MARKET.

Donald Martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donald Martin Affiliation: Jun. 23, 2026 This Administration is ripping off the American people...

Yahoo Mail: Search, Organize, Conquer

Donald Munro The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald Munro We need more information, not less.

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donald olivie retired dentist — Jun 23, 2026
Subject: File No. S7-2026-15 From: donald olivie It is wrong to lengthen reporting periods.A investor could be really affected by not receiving timely reports on stocks that he or she holds

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Donald P Bianchi II — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald P Bianchi II I do not support semi annual reporting as proposed. As an investor, I feel it is imperative to keep quarterly reporting as a standard. Technology is increasingly being used to eliminate workers, it can't be that difficult to harness it to create reports 4x a year. Change happens much too fast, I expect if a company wants me to invest my hard earned dollars, they can consider this a cost of doing business.

Donald Smith-Weiss — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donald Smith-Weiss Affiliation: Jun. 23, 2026 Quarterly reporting was instituted after terrible abuses were uncovered. Let's keep people and corporations as honest as possible by regular accounting.

Donald Smith-Weiss
Nashua, NH

Sent from my iPhone

Donald Srygley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donald Srygley We need more transparency not less . please do not reduce the number of filings for public corporations. Thank you Don Srygley

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Donald Stroup — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Donald Stroup Affiliation: Jun. 23, 2026 I think the guesstimate of loss, reporting twice a year is grossly underestimated. The market is like a yo-yo everyday. In my opinion highly manipulated. Imagine how a portfolio would look if you saw reports only twice a year. Monthly reports may be/seem excessive but, it would afford the common investor a better picture of how to handle investments. With all the "insider trading" by our government officials, I can see why they would want to cut reporting frequency. With the accounting staff of these large corporations, they know how their business is performing each day. How can it be fair to the investor for them to divulge their performance only twice per year? They have the data daily, report it at least quarterly. I realize this is likely a waste of my time, knowing that I'm reporting to an organization that can periodically vote to raise their own salary by whatever amount they see fit, while only "working" six months out of the year and still drawing pay when they shut the government

down. While granting a COLA to Social Security of only 3% and take half of that away with an increase in Medicare.
Donald Stroup 84, retired, Olathe KS.

Don

Donald Ware — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donald Ware Affiliation: Jun. 23, 2026 I'm retired and have money invested in American companies. Before investing, I rely on current information about the companies I want to invest in. The SEC Proposal to do away with quarterly reports would leave me having to rely on "Web influencers" and fake news about companies. Insiders and large investors already have an enormous advantage over me and other retail investors. This proposal is just making things worse for the small investors.

Donald Watkins — Jun 23, 2026
Subject: Rule S7-2026-15_Comment in Opposition From: Donald Watkins Affiliation: Jun. 23, 2026
FORMAL OPPOSITION TO SEC RULE S7-2026-15

My name is Donald V. Watkins. I oppose SEC Rule S7-2026-15.

I was the lead criminal defense attorney for Mr. Richard M. Scrushy in the $2.7 billion HealthSouth accounting fraud case (2003 to 2005). In November 2003, Mr. Scrushy was indicted on 85 fraud-related felony counts relating to all 10-Qs and 10-Ks filed by HealthSouth from 1996 to 2003. Mr. Scrushy was the CEO of HealthSouth at the time.

Mr. Scrushy always maintained his innocence. Because Scrushy was personally unaware of the long-running and very sophisticated accounting fraud scheme perpetuated by 15 or so top and mid-level HealthSouth executives, he prevailed on all criminal charges against him.

Following Mr. Scrushy’s acquittal on June 28, 2005, federal prosecutors in Birmingham, Alabama dropped all criminal charges against former HealthSouth President and COO Jim Bennett in July 2005. Mr. Bennett was indicted in February 2005 on more than 30 counts, including conspiracy, fraud, money laundering, and insider trading. Mr. Bennett served as the company’s president and chief operating officer from 1995 to 2000.

Fourteen former HealthSouth executives pleaded guilty to charges related to the massive $2.7 billion accounting fraud scheme, while one vice president was subsequently convicted by a jury.

I am intimately familiar with the crimes committed by the following HealthSouth executives in furtherance of their accounting fraud scheme:
1. Hannibal Crumpler: Former vice president and division controller. He was the only executive convicted by a jury and was sentenced to eight years in federal prison.
2. William T. Owens: Former chief financial officer. He pleaded guilty and received a five-year prison sentence.
3. Weston Smith: Former chief financial officer (and whistleblower). He pleaded guilty and served 14 months in federal prison.
4. Aaron Beam: Former co-founder and chief financial officer. He pleaded guilty and served three months in prison.

5. Michael (Mike) Martin: Former chief financial officer. He pleaded guilty and received a sentence of one week in prison.
6. Malcolm (Tad) McVay: Former chief financial officer. He pleaded guilty and was sentenced to probation.

Other executives and accounting personnel who pleaded guilty and cooperated with the government include:
• Rebecca Kay Morgan (Group vice president of accounting)
• Cathy Edwards (Vice president for asset management)
• Kenneth Livesay (Chief information officer)
• Angela Ayers (Vice president for finance and accounting)
• Virginia Valentine (Assistant vice president of finance)
• Jason Brown (Former Vice President of Finance)
• Thomas Carman (Former Vice President)
• Emery Harris (Former Vice President of Finance and Assistant Controller): Sentenced to five months in federal prison, followed by three years of supervised release (including five months of home detention), and ordered to pay a $106,500 forfeiture.
• Will Hicks (Former Vice President of Investments): Sentenced to three months of home detention, a $2,500 fine, and a $50,000 asset forfeiture.

Any rule that eliminates the four sworn quarterly filings of a public company's financial condition and authorizes semi-annual filings of this information will open the floodgates for the type of accounting fraud schemes that eluded detection by Richard Scrushy, by HealthSouth's board-level audit committee, by HealthSouth's "Big 4" external auditing firms, by HealthSouth's very sophisticated Wall Street bankers and institutional financing partners, by SEC regulators in Atlanta and Washington, by large pension funds and other institutional investors, and by individual investors for many years. In fact, it took a whistleblower/participant to alert SEC regulators to the undetected, long-running HealthSouth accounting fraud scheme.

The reduced number of sworn financial disclosures embodied in SEC Rule S7-2026-15 will make a bad situation worse. With the rise of paradigm-shifting AI capabilities for publicly traded companies, sophisticated accounting fraud schemes like the one at HealthSouth are much easier for bad corporate actors to perpetrate today than they were from 1996 to 2003. Rather than deterring the kind of accounting fraud scheme that occurred at HealthSouth, SEC Rule S7-2026-15 would have the operative effect of aiding and abetting it.

If you need more information about the adverse impact of SEC Rule S7-2026-15, please contact me at: dvw@donaldwatkins.com.

/s/Donald V. Watkins
Donald V. Watkins

West Sacramento, California 95691
www.donaldwatkins.com
205-223-2294

Doni — Jun 23, 2026
Subject: RE: S7-2026-15 From: Doni Affiliation: Jun. 23, 2026 If that was not clear, I want the money Rick Howard phony "fiduciary" caused me to lose as a vengeful, dishonorable cheat. A mean

human, who should pay for the criminally negligent 'advice' he gave me, that ripped $15,000.00 away from a frail, old woman, who worked hard 40 years and wanted nothing more than to travel the world, and see the beauty of our planet, without harming a soul. I am not a MAGAnut...I am an elderly woman with no children, and a heart that is now failing because I was blindsided by this Trump administration, and his servant Rick Howard. I'm deeply traumatized to be at the end of my life knowing there are people who could have done "kind" deeds, but chose to be vengeful, and gut the accounts of the old, and cost us our lives.

Doni

From: "Doni" <dmarquart@austin.rr.com>
To: <rule-comments@sec.gov>, <copy@keepitquarterly.org>
Sent: June 22, 2026 at 9:39 PM MDT
Subject: S7-2026-15
American's cannot trust the SEC as long as there is a dictator in office. I am suing my *fiduciary* who cost me $15,000 for closing my investment account, and transferring it to another. He lied to me. Clearly. I am suing him, but how will I get justice from a system that is built on lying and cheating, and taking our money, for yourselves?? I'm sick of being in the United States. The people in this country have allowed an angry, ugly, ignorant pustule on the buttcheek of humanity, become the "leader", and he's turned this country in to Chumpistan. It's disgusting, it's untenable, and I'm not going to be a part of it. When I go out, I'm taking a lot of you assholes with me if I'm capable. I'm old, and I know "that's your plan"...You will con the old folks out of their savings, and make off like bandits into the sunset, but I'm not going with out letting you ugly Americans know how deeply you've ruined my country. GIVE ME MY COUNTRY BACK.

Doni — Jun 23, 2026
Subject: S7-2026-15 Comment From: Doni Affiliation: Jun. 23, 2026 How am I supposed to sue my investment "fiduciary" (what a fooking joke) Rick Howard of Raymond James (in San Angelo, you've been warned. He gives BAD advice), when the SEC is just as corrupt, and morally bankrupt as HE is? America is truly gone, and we are being subjugated to a cheap mobster who's keeping everyone in line by hiding their predilection for pretty young girls under wraps...FOR NOW.

Doni — Jun 23, 2026
Subject: S7-2026-15 From: Doni Affiliation: Jun. 23, 2026 American's cannot trust the SEC as long as there is a dictator in office. I am suing my *fiduciary* who cost me $15,000 for closing my investment account, and transferring it to another. He lied to me. Clearly. I am suing him, but how will I get justice from a system that is built on lying and cheating, and taking our money, for yourselves?? I'm sick of being in the United States. The people in this country have allowed an angry, ugly, ignorant pustule on the buttcheek of humanity, become the "leader", and he's turned this country in to Chumpistan. It's disgusting, it's untenable, and I'm not going to be a part of it. When I go out, I'm taking a lot of you assholes with me if I'm capable. I'm old, and I know "that's your plan"...You will con the old folks out of their savings, and make off like bandits into the sunset, but I'm not going with out letting you ugly Americans know how deeply you've ruined my country. GIVE ME MY COUNTRY BACK.

Doni Jones Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doni Jones I am against allowing companies to reduce the number of public-company reports from four times a year to just two. A lot can happen in that 6 month time with these companies. Regular reporting help knowing changes that are being made positive or negative.

Donn McMahan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donn McMahan Required reporting should be required on a quarterly basis, as currently. Less frequent reporting is inherently less transparent, and gives less confidence to investors.

Donn Rosenblum — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donn Rosenblum Affiliation: Jun. 23, 2026 As an investor, it is imperative that publicly traded companies be required to submit public reports at least quarterly to ensure that investors, or potential investors, will be able to make informed decisions based on current information. Reducing the reporting period to every six months will mean that investors will be in the dark.

Donna — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Affiliation: Jun. 23, 2026 We have the right to know.

Donna — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Affiliation: Jun. 23, 2026 We have the right to know. My name Donna Evans Howard Campbell. I worked in spinning. My husband worked sense he was 13 teen. We need to know what's going on with everything. We work and pay taxes. My husband was Ronald Allen Campbell. He has passed. He worked at Eden Yarns. His last job at Frontier spinning. Keep it Quarterly.
Donna Evans Howard Campbell. I changed my name back to Howard . Thank you.

Donna Allen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Allen Affiliation: Jun. 23, 2026 Please let the people know how the business is doing. We are your customers. I hear that consumers drive a large part of the economy. So please keep us informed and strong to keep America great. Thank you.

Donna Allinger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Allinger Affiliation: Jun. 23, 2026 This should not be done. We need to know what is happening

Sent from my iPhone

Donna Atkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Atkins Affiliation: Jun. 23, 2026 Donna Atkins, HS Teacher, Keep investment statements quarterly, please. It's imperative to manage money effectively unless it's quarterly. It also shows changes in interest best quarterly before there's more losses. Donna

Sent from my iPhone

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donna bannonandhebert.com — Jun 23, 2026
Subject: S7-2026-15 Comment From: donna bannonandhebert.com Affiliation: Jun. 23, 2026 Why would anyone think that this is a good idea? It serves to protect rich investors and hurts small investors.

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donna Brown — Jun 23, 2026
Subject: S7-2026-15 Comments From: donna Brown Affiliation: Jun. 23, 2026 Donna Brown, I am a caregiver to my husband. We need to keep corporations honest and fair, and quarterly reporting is the norm because that is what makes people want to invest in US instead of international stocks.

Donna Cleveland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Cleveland Affiliation: Jun. 23, 2026 Not good for small investors !

Yahoo Mail: Search, Organize, Conquer

Donna Creech — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Creech Affiliation: Jun. 23, 2026 Donna Creech Retired public involvement manager

As someone who has been involved over 30 years in keeping the public informed about various government, school, and hospital actions and activities, I believe strongly that transparency benefits everyone. To allow companies to sit on financial information that is vital to investors and the public for six months is too long. Too much can go wrong in six months in this fast paced world we live in. I object to extending this reporting to six months from three when so many markets and investors rely on this information.

Thank you for allowing me to register this objection.

Sent from my iPhone

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donna dallmann — Jun 23, 2026

Subject: Quarterly reporting From: donna dallmann Affiliation: Jun. 23, 2026 We must keep quarterly reporting. We can no longer trust that companies will be honest.

Sent from AT&T Yahoo Mail on Android

Donna Frazier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Frazier Affiliation: Jun. 23, 2026 My name is Mrs Frazier. I am retired and rely on my investments for income, I want to see company reporting to remain quarterly

Sent from my iPhone

Donna Frederick-Neznek — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Donna Frederick-Neznek Affiliation: Jun. 23, 2026 Quarterly Reports Only!
I am a disabled retired teacher ,
I cannot afford to lose anything more!
This will devastate my pittance limited finances. Don't do this, please

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Donna French — Jun 23, 2026
Subject: S7-2026-15 From: Donna French Affiliation: Jun. 23, 2026 Keep Quarterly Reporting! Investors have the Right to Know how There Companies are doing! CEO's should be held accountable for Honest, Quarterly Financial Reporting!

Sent from my iPad

Donna Gentry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Gentry Affiliation: Jun. 23, 2026 Keep it Quarterly
D Gentry
President

Se

Donna Hamilton — Jun 23, 2026
Subject: S7-2026-15 From: Donna Hamilton Affiliation: Jun. 23, 2026 Good morning, my name is Donna Hamilton and as an American Citizen I am sick to death of the absolute lawlessness of the current administration and the fact that everyone there seems to have lost their ever loving minds! Unless the Trump Syndicate is successful at turning our country into a dictatorship - EVERYONE WHO PARTICIPATED IN THE CORRUPTION WILL FALL AND SPEND DECADES IN PRISON! I expect you people to do the job that you were hired to do to keep our laws tight and prevent more corruption from happening so DO YOUR ****ED JOB and stop trying to make things easier for the

criminals and harder for the rest of us. You should be looking to EXPAND THE LAWS that keep the greedy, arrogant, amoral and unethical as law-abiding as possible so get to it and STOP PROTECTING THE CRIMINALS!

Donna Irlbeck — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Irlbeck Affiliation: Jun. 23, 2026 Donna Irlbeck. Retired Personal Banker
Keep reports quarterly. I need to know the status of my holdings that I rely on for all future spending/saving on a quarterly basis. Semi-annual reports are not sufficient - a lot can happen in 6 months! I want the ability to keep tracking my holdings.

Thank you!

Donna Jagielski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donna Jagielski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly results please. Easier to follow, track, plan and I am pretty sure any FRAUD would be earlier caught. What prompted this?

Donna Jennings — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Jennings Affiliation: Jun. 23, 2026 We want quarterly. We have saved and invested for over 40 years. We deserve quarterly reporting!

Get Outlook for iOS

Donna Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Johnson Affiliation: Jun. 23, 2026 Please keep Quarterly Reporting, so we can know how our investment is being impacted in the business. Sincerely, Donna Johnson

Sent from my iPhone

Donna Joss — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna Joss Affiliation: Jun. 23, 2026 Allowing a company to avoid responsibility for their actions for 6 months at a time gives them the freedom to deceive the very people who invest their money in the company, thereby making it profitable. I'm an 87 year old investor, I cannot afford to lose my hard earned money while big corporations profit. The SEC should protect people like me over big corporations who make millions.

Donna Joss

retired teacher

Donna Kirby — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Kirby Affiliation: Jun. 23, 2026 Donna Kirby
Keep the quarterly reporting for transparency and less fraud. I am retired and depend on my investments for my income. I don't have a pension to fall back on and I am widowed and 82 years old.

Sent from my iPhone

Donna L Lewis, J.D. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donna L Lewis, J.D. The dismantling of essential protections previously deemed essential is beyond disheartening. Knowing that Trump's SEC is currently considering removing an essential safeguard, one that retail investors in particular rely on in making critical decisions regarding investments, is distressing. What in terms of the public good is to be achieved by removing the current reporting requirements? Please elaborate, for I am not alone in finding absolutely no justification for that action. I suspect no such justification has been offered for the simple reason that none exists. As an investor I urge the SEC to leave the current reporting requirements in place.

Donna Larkin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Larkin Affiliation: Jun. 23, 2026 Keep the reporting by quarter. Corporations already have incentives to lie and cheat. Now, they will hide in the shadows until it's too late for the rest of us to know what's going. On.

Sincerely,

Donna Larkin
Educator

Donna Leet — Jun 23, 2026
Subject: S7-2026-15 From: Donna Leet Affiliation: Jun. 23, 2026 From an investor's point of view, regular reporting creates a level playing field of information, fostering trust and providing the public and potential investors with the data needed to make informed decisions.
Why hide if everything is above board?

Donna Leet

Donna Lynn Wells — Jun 23, 2026

Subject: S7-2026-15 Comment From: Donna Lynn Wells Affiliation: Jun. 23, 2026 SEC,
No dark reporting - 6 months. Please keep QUARTERLY REPORTING.
Donna Wells
NC

Donna MacLeod — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna MacLeod Affiliation: Jun. 23, 2026 PLEASE PLEASE remain Quartey

Sent from my iPhone

Donna Millard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donna Millard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do read my quarterly balance sheets and the report from my broker explaining the thinking/strategy behind the investments. No surprises +or- at the end of the year.

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donna mize — Jun 23, 2026
Subject: S7-2026-15 Comments From: donna mize Affiliation: Jun. 23, 2026 I'm now retired, but worked for forty years. I'm concerned about my savings lasting for these last years. There's so much fraud happening these days. Please continue to require quarterly reporting. We need protection!

Sent from my iPhone

Donna Mosley — Jun 23, 2026
Subject: S7-2026-15 From: Donna Mosley Affiliation: Jun. 23, 2026 Accountability for 4 years . It should be every year. Just like t h e rule you put on the people

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Donna Munden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Munden Affiliation: Jun. 23, 2026 To reduce transparency time just gives the people of America, including me, another reason to not trust in another institution in our world. It gives people who don't care about the monies
another control over our lives and monies. No Way!!

Yahoo Mail: Search, Organize, Conquer

Donna Polhamus — Jun 23, 2026
Subject: S7-2026-15 From: Donna Polhamus Affiliation: Jun. 23, 2026 After Enron this law protected us. Please keep it.
Donna Polhamus

Dunedin. FL 34698

Donna Ray — Jun 23, 2026
Subject: S7-2026-15 From: Donna Ray Affiliation: Jun. 23, 2026 Donna Ray - retired.
We are living in a time when massive fraud is abundant. Keeping quarterly reports keeps people honest. It's obvious what happens when reports are every 6 months. That's why it went to quarterly. Please keep quarterly to keep reporting honest.

Sent from my iPhone

Donna Reeve — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donna Reeve Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting is minimum for keeping companies honest.
Keep sec reporting quarterly.

Donna Richardson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Donna Richardson Affiliation: Jun. 23, 2026 Of course, this corruption with no accountability must be stopped.

Sent from my iPhone

Donna S. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donna S. Affiliation: Jun. 23, 2026 Please continue quarterly reporting to hold businesses accountable and transparent to all, including shareholders. This is important for the economy and investors. If reporting is less, folks will divest from the stock market and from supporting businesses-please keep quarterly reporting as a requirement. Donna Sherry, Dentist

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Donna Smith CPA CBV — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donna Smith Reporting only six months is not sufficient for investors to feel comfortable. Quarterly reporting allows good tracking of the company status and allows more informed decisions. Companies want to be public then they need to know they have a duty to update their investor regularly.

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donna tolbert — Jun 23, 2026
Subject: S7-2026-15 Comments From: donna tolbert Affiliation: Jun. 23, 2026 I think this would be a disaster for investors not to mention unfair to all investors. This does not keep the public informed or on even footing in their financial portfolios I asked you to reconsider.

Donna Townsend — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donna Townsend Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quartly reports. I want to know what is going on with my stuff !

Donna Townsend — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donna Townsend Affiliation: Jun. 23, 2026 Leave it alone. Change will not help the public but it will help companies to do things we don't want

Sent from my iPhone

Donna Watkins Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Donna Watkins Please continue the existing standard for quarterly company reporting.

Donna Yarter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donna Yarter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop supporting the criminal in Chief at the White House. You are letting the fox lose in the hen house. Protect the people of American, just my 5 cents worth. People are watching what is happening in this Country.

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donnadignity — Jun 23, 2026
Subject: S7-2026-15 Comments From: donnadignity Affiliation: Jun. 23, 2026 Longer gaps create an unfair advantage for corporate insiders, along with more current losses updates and additional fraud cover-up time.

Donna Freeberg
Cell: 612-325-4889
_____
Portfolio: http://www.candlewoodproductions.com/dfreeberg/

LinkedIn http://www.linkedin.com/in/dfreeberg
Twitter https://twitter.com/dfreeberg123
Facebook https://www.facebook.com/dfreeberg
Wordpress Blog http://dfreeberg.wordpress.com

DonnaZ @ Charter — Jun 23, 2026
Subject: S7-2026-15 From: DonnaZ @ Charter Affiliation: Jun. 23, 2026 This total disrespect of the investors. Investors need to know what is happening footnotes carry invaluable information. Keep quarterly reports or you SEC have lost your credibility!

Sent from Donna's iPhone.
“Life is a play. It’s not the length, but its performance that counts.” Greek philosopher and dramatist Seneca

“Travel is fatal to prejudice, bigotry, and narrow-mindedness, and many of our people need it sorely on these accounts. Broad, wholesome, charitable views of men and things cannot be acquired by vegetating in one little corner of the earth all one's lifetime.” Mark Twain “Innocents Abroad, ”

Donnetta Policarpo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Donnetta Policarpo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please don't discontinue the quarterly reporting that keeps the proper checks and balances in place with transparency that in necessary.
Thank you,
Donetta

Donnia Watkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donnia Watkins Affiliation: Jun. 23, 2026 Onnia Watkins, Retired. We need to keep some balance of wealth in this Country. And ONLY the Government can stop the catering to Business rather than citizens.

Donnie Howard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Donnie Howard Affiliation: Jun. 23, 2026 Accurate and timely information is the lifeblood of financial markets.
That is why we need to keep quarterly reporting. If we have a system that is working for
the people whose savings are riding on the truth, why change it?
Maybe the stock market is being set up for inside traders to steal from everyone else.

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donniell — Jun 23, 2026

Subject: S7-2026-15 Comments From: donniell Affiliation: Jun. 23, 2026 Quarterly reporting needs to be kept in place. Life and finances fluctuate, the ability to make decisions on a quarterly basis is extremely important.

Sent from my Galaxy

Dono B. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dono B. The owner should have the right to know the business they owned. We conduct a bi-monthly meeting with the management. Before we have a monthly meeting. I prefer a quarterly report.

Donovan Walker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Donovan Walker Affiliation: Jun. 23, 2026 Keep Quarterly Reporting!

Sent from my iPad

DOREEN L — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: DOREEN L Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
SEC must make CEOs accountable and responsible for their actions.To maintain this on a consistent bases every quarter.

Dori Fontes — Jun 23, 2026
Subject: S7-2026-15 From: Dori Fontes Affiliation: Jun. 23, 2026 Where is the accountability SO many speak of? If you didn't do "GREEDY" WE WOULDN'T HAVE TO HAVE TO TELL YOU !!!

Yahoo Mail: Search, Organize, Conquer

Doria Moricca — Jun 23, 2026
Subject: S7-2026-15 From: Doria Moricca Affiliation: Jun. 23, 2026 Crooks should not be rewatded!

Sent from my iPhone

Doris Hargrave — Jun 23, 2026
Subject: S7-2026-15 Comment From: Doris Hargrave Affiliation: Jun. 23, 2026 Keep demanding quarterly re
ports

Doris iHardeway — Jun 23, 2026
Subject: S7-2026-15 Comment From: Doris iHardeway Affiliation: Jun. 23, 2026 Doris Ipsen, Retired, I depend on seeing activity and results of my investments as much or more than corporate or company insiders that control financial their own aspects. Removing my window removes transparency. I am an owner, not just a spectator.

Dorothy and Michel Marette — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dorothy and Michel Marette Affiliation: Jun. 23, 2026 Quarterly reports are essential to acquiring the necessary information and maintain accountability.

Sent from Dorothy

Dorothy Davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dorothy Davis Affiliation: Jun. 23, 2026 We tried this before and it didn't work. I can guarantee it won't work any better now with the greedy politicians we have!

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dorothy majewski — Jun 23, 2026
Subject: S7-2026-15 Comments From: dorothy majewski Affiliation: Jun. 23, 2026 dorothy.majewsi@gmail.com. Show this relorts quartely

Sent from my iPad

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dorothy majewski — Jun 23, 2026
Subject: S7-2026-15 Comments From: dorothy majewski Affiliation: Jun. 23, 2026 dorothy.majewsi@gmail.com

Sent from my iPad

Dorothy Marchese — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Marchese Affiliation: Jun. 23, 2026 To the

Securities and Exchange:
Quarterly reporting is an absolute must. Reducing the reports to two a year won't provide enough information for sound decision making regarding investments. It also allows for the opportunity of fraud to happen in real time without any eyes to assure accountability. We aren't stupid, and we expect transparency to assure this doesn't become an issue. Keep the quarterly reporting."

Dorothy Pieper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dorothy Pieper Although biannual reporting may appear efficient from a business perspective, it raises significant concerns for investors. Quarterly reporting promotes transparency and encourages companies to monitor performance closely, identify emerging issues, and address problems before they escalate. Investors deserve timely access to financial information so they can determine whether the companies they support are prospering or facing challenges and make informed decisions accordingly. Requiring investors to rely on management assurances while limiting financial updates to every six months would weaken accountability and reduce confidence in the reporting process.

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dorothy samuels — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: dorothy samuels Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You were created to PROTECT the small investors and not to bow to the BIG INVESTMENT firms. Remember ENRON!!!!!

Dorothy Shea — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Shea Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please require corporations to issue quarterly reports, not semi annual reports. Too much can be hidden in a six month timeframe.

Thank you,
Dorothy Shea
Canton, MA

Dorothy Speer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Speer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Removing the quarterly reviews is a reckless path to take. The signing needs to remain quarterly. The frequency is not enough to be an inconvenience for them. This action keeps them aware of actions taken in their name, it keeps honest people honest and puts a magnifying glass on those who try to perform outside acceptable practices.
Keep accountability the way it is, they should only be pushing for this if they have something to hide.

Dory Connolly — Jun 23, 2026

Subject: S7-2026-15 Comments From: Dory Connolly Affiliation: Jun. 23, 2026 Dory C., Retired, Please keep quarterly reporting! I rely on this information and income even more now than I did when I was working. I'm not a billionaire or millionaire. I'm relying on my invested money to supplement my Social Security because the Trump administration has significantly increased the cost of living which includes Healthcare, food and gas just to name a few. I must know what my budget is quarterly. Thanks for listening.

Dottie Erickson — Jun 23, 2026
Subject: Quarterly Reporting From: Dottie Erickson Affiliation: Jun. 23, 2026 There is a reason for quarterly reports, to keep people honest and the investor informed! Quarterly reports are necessary!

Sincerely,

Dottie Erickson
Kernersville, NC

"There are only two ways to live your life: one is as though nothing is a miracle; the other is as though everything is a miracle." (Albert Einstein)

Dotty Rice — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dotty Rice Affiliation: Jun. 23, 2026 Stay quarterly

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Doug B. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Doug B. Affiliation: Jun. 23, 2026 Transparency is crucial. This is a clear money grab for the rich. Legal consequences are sure to follow.

Douglas A. Ballan, M.D.
Phone: (908) 279-3477

Doug Baker — Jun 23, 2026

Subject: File No. S7-2026-15 From: Doug Baker I am writing to inform you that I am opposed to company reporting biannually. I would like reporting to share holders quarterly. This allows better communication on a company's direction and outlook which favors and protects investors.

Doug Cook — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug Cook Stock Investors (Owners) deserve operational transparency from the corporations they chose to trust their dollars with. Reducing the reporting requirements to a bi-annual schedule sets a bad precedent. Regardless of the reporting period the SEC decides on, the frugal investor will move his investments that continue to support quarterly reporting.

Doug Dedeta — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Doug Dedeta Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change reporting requirements.

Doug Detrick — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Doug Detrick Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Re: New proposal to stop Quarterly Reporting.
Lower standards spawns more abuse. Take Banking. Lower loan requirements equals much lower quality of loans encouraging even fraud and abuse of the lower standard. Here is a good idea... let's lower Health standards for operating restaurants. What do you think happens?
No way this should happen. Fraud and abuse will absolutely increase. Our financial system becomes less stable and less investable.

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doug dickens — Jun 23, 2026
Subject: Comment on S7-2026-15 From: doug dickens Affiliation: Jun. 23, 2026 Douglas Dickens, retired, Mukilteo, Wa... We want more transparency, not less. The last thing I want is for there to be less in my retirement account. We've done this before and it didn't work, we don't need to go back, to move forward.

Get Outlook for Android

Doug Hutchins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Doug Hutchins Affiliation: Jun. 23, 2026 As an active investor I rely on quarterly reports to determine whether or not to inverse or stay invested in stocks ai own. This proposal to reduce the flow of information to investors is nothing short of plain stupidity. It serve insiders, and does nothing for investors

Sent from my iPhone

Doug Latimer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug Latimer Sending less reports makes no since at all. I would hope to be more informed, but at least not less informed.

Doug Light — Jun 23, 2026
Subject: S7-2026-15 Comment From: Doug Light Affiliation: Jun. 23, 2026 I strongly oppose reducing the quarterly reporting requirements for public companies. With the current state of Social Security funding, it's extremely important that retirees like myself can make timely adjustments to our investments for market conditions. Do not change the reporting requirements.

D. Light, Virginia

Doug Malcolm — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug Malcolm Leave this alone. Under no scenario would I want LESS information regarding the companies I'm invested in.

Doug McNiff Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug McNiff Less information rarely creates better-informed owners or investors. Less transparency does not eliminate uncertainty; it increases it. With electronic communication, companies can easily report more often, not less. The SEC would improve transparency by increasing the frequency of reporting rather than decreasing the frequency.

Doug Moore Monae LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug Moore It is not over-reach by government to require quarterly reporting from public companies. Choosing to be a public company inherently requires that management provide transparency and accountability to shareholders. This requires more reporting, not less. The argument that less reporting is good because it saves money is not valid. The money saved pales in comparison to the accountability lost with less reporting to shareholders. Management in well run companies depend on frequent, accurate reporting to make daily decisions in the business. If this is true, why would public companies argue for less reporting? Especially as A.I. will drastically reduce the cost of compiling reports.

Doug Peters — Jun 23, 2026
Subject: S7-2026-15 Comments From: Doug Peters Affiliation: Jun. 23, 2026 Corporate CEOs must be accountable to earn their wage, just like anyone.

We don't need another future bailout...

Doug R. Morris — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug R. Morris I oppose limits on reporting requirements. The frequent and detailed reporting of corporate financials allows stockholders and stakeholders to make decisions that impact their and their families lives. Keep information flowing.

Doug W — Jun 23, 2026
Subject: File No. S7-2026-15 From: Doug W A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That's a mistake. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away just makes everyone less informed. *Less information rarely creates better-informed owners. *Less transparency doesn't eliminate uncertainty. **It increases it.** And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Thank You for time.

Douglas A. Hall CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas A. Hall The proposal to report less frequently is a bad idea. As an accounting professional, I believe that timely financial reporting is essential to the owners or shareholders of a business. Why leave shareholders guessing for six months?

Douglas A. Volz Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas A. Volz Please do not go to a six-month reporting cycle for U.S. businesses. We need more transparency, not less, which is why I prefer the existing quarterly reporting cycle for public companies.

Douglas Allen Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Allen Wilson Quarterly reporting is still needed for accurate information on the health of a company. It helps investors determine if a company is still being fiscally responsible.

Douglas Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Anderson Please keep requiring public companies to report quarterly reports instead of the proposed twice a year.

Douglas Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Anderson As an investor, I value receiving quarterly reports from the companies that I invest in. I prefer that companies not be allowed to move to semi-

annual reporting.

Douglas Boyd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Boyd Semiannual Reporting - comments on on S7-2026-15: Twice a year is NOT rigorous enough self reporting. Reporting needs to remain at 4 times a year or quarterly.

Douglas Brown — Jun 23, 2026
Subject: S7-2026-15 Comment From: Douglas Brown Affiliation: Jun. 23, 2026 Quarterly reports are essential for protecting the rights of individual investors. Please do not change the rules that have been working to keep us safe for the past 50 years.

Sent from my iPad

Douglas C. Littlejohn The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas C. Littlejohn It's already hard enough for the small retail investor to have current investment information compared to insiders and professionals. Please don't make it even harder. Doug Littlejohn

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Douglas Flanagan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Douglas Flanagan Affiliation: Jun. 23, 2026 Keep the quarterly reports. No good will come of reports every six months. Signed as concerned citizen and tax payer. Douglas Flanagan

Sent from my iPhone

Douglas Flora — Jun 23, 2026
Subject: S7-2026-15 Comment From: Douglas Flora Affiliation: Jun. 23, 2026 We absolutely need quarterly reporting!
Doug Flora
Retired investor

Sent from my iPhone

Douglas Frazier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Douglas Frazier Affiliation: Jun. 23, 2026 To whom it may concern:

I am writing to express my strong opposition to the proposal regarding the reduction of quarterly reporting requirements by the SEC. As a former Chief Strategy Officer and retired business owner, I

believe that maintaining, if not increasing, the frequency of formal disclosures is essential for informed investment decisions.

Reducing the frequency of reporting periods limits the information available to investors, creating a significant disadvantage. Given that current technology allows for daily data tracking, I advocate for formal corporate disclosures to be issued at least monthly, rather than decreasing the current quarterly standard.

I urge you to maintain the existing reporting schedule to ensure continued transparency and market efficiency.

Best regards,

Douglas Frazier
Columbus, Ohio

Douglas Holley none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Holley As an investor I am a part owner of the companies I invest in. I prefer quarterly reports over the proposed semiannual reports proposed by this action.

Douglas Hunt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Douglas Hunt Affiliation: Jun. 23, 2026 If this changes the companies lose ALL accountability. Keep the
quarterly reporting, don't let big business hide their accountability

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Douglas Jack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Douglas Jack Affiliation: Jun. 23, 2026 We need to see more frequent and accurate reporting. Keeping this quarterly pace of data is critical for the economy and for investors.

Please keep this quarterly requirement.

Douglas Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Douglas Jones Affiliation: Jun. 23, 2026 You need to keep this quarterly, so we don’t get left holding the bag !

Douglas Kreider None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Kreider I urge those in a position of regulation in government to improve fiscal transparency from companies who accept investment of any kind from the public.

Douglas Kronk — Jun 23, 2026
Subject: S7-2026-15 Comment From: Douglas Kronk Affiliation: Jun. 23, 2026 As a finance professional, I think this is a terrible idea. I am untrusted with managing my clients portfolios, and cutting the data available to me in half is a horrible idea. The volatility and chaos I believe that would result places far too great a risk on seniors especially who rely on their investments to fund their retirement years! This message seems wholly inconsistent with moves to open up more markets to retail investors in order to allow them to gain greater returns. If the SEC wants to open private markets to retail investors, then they should be fortifying public markets to reduce risk, not increase risk!

Sent from my iPhone

Douglas Margolis NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Margolis Reducing the number of reports required by publicly traded companies is a bad idea. It reduces the information available to company owners and will lead to greater volatility in the markets. It hurts investors like me, reducing trust in U.S. markets too.

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douglas mason — Jun 23, 2026
Subject: S7-2026-15 From: douglas mason Affiliation: Jun. 23, 2026 If people lose their voice in the one and only free country tge world will spin and fall and zero chance at any recovery for our species to save itself from its own demise. You know exactly what I'm talking about. Douglas Mason seneca il. 61360

Douglas Meyerdirk private citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Meyerdirk Greetings, I have heard that the SEC is considering allowing companies to elect to reduce the number of public-company reports from four times a year to just two. I am writing to express my belief that this would be a grave mistake. Reducing the frequency of required public -company reports will hurt individual investors and will reduce their earnings. This is a proven fact borne out by history. This change could induce corporate boards to pursue risky practices or decisions due to the reduction in accountability to investors. Please do not make this policy change!

Douglas Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Miller I find it ridiculous that in today's world that less transparency would be viewed as a good thing. Quarterly reporting is routine and should remain so. Paring the reporting requirement back to semi-annually is just asking for trouble. Businesses, particularly in our current political environment seems to be looking for ways to avoid not only transparency but accountability. This proposal would help them escape both until it's too late. The rules aren't there to overburden business with unnecessary reporting requirements. They exist because businesses are exceptionally good at acting in their own self-interest to the detriment on

their Boards, their shareholders, society and the business itself. Markets hate uncertainty, and so do I. The current administration is already flouting the law and acting with total disregard for transparency. The rules exist for a reason, let's stop trying to pretend they don't.

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douglas molt — Jun 23, 2026
Subject: S7-2026-15 Comment From: douglas molt Affiliation: Jun. 23, 2026 The Quarterly reports were put in specifically to cut down on the cheating and conniving. Now you're telling me that cheating and conniving is what keeps our economy functioning? Shame on you, you slimy asswipes (vulgarities offered as a tribute to the current president).
D.W Molt

Douglas Newport Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Newport Please keep company records reporting at every quarter.

Douglas Place Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Place I support quarterly, rather than semi annual reporting by public companies. Quarterly reporting provides more up to date information when selecting which investment to make

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Douglas Pruitt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Pruitt Cutting the information available to the individual investor by 50% is completely unacceptable. When decisions or circumstances change the thesis for an investment (good or bad) delaying that information results in greater uncertainty. This can result in worse returns as the company drifts further from your expectations over the longer reporting term. It does not improve the company’s ability to predict the future (they know 3 months into the future better than 6 months into the future). It does reduce there expenses associated with filing but that should be a minor factor for most companies as automation/AI get better at performing the actions. I would also expect that the cost of producing the reports is small compared to other operational metrics vital to investment decisions.

Douglas R McClelland President Plains Commodity Co. (Ret) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas R McClelland It cost nazy, s&p and dow for 4 reports. Who cares, they have all the money and provide transparency. 2 reports let's them mess with the accounting for longer terms.

Douglas Randolph Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Randolph Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please allow

companies to maintain the current number of public-company reports at four times a year. Reducing the number of reports is a mistake. AI can absorb the cost of leaving things alone. Thank you for your attention.

Douglas Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Retain quarterly reporting. When a company fails we need accurate quarterly accounting to provide up to date information. As an investor reporting quarterly financial information is for our protection!

Douglas Twedt The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Douglas Twedt The proposal to cut business reports in half is not the way to go. Investors need as much timely information as possible. Please reconsider.

Douglas Willett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Douglas Willett Affiliation: Jun. 23, 2026 To the Securities and Exchange Comm

Finra regulation oppresses retail investors . favors Broker houses .
Finra favors arbitrators to low ball unequitable arbitration settlements to seniors.
I received $24, 000 pittance of what was due me from my nflx acct . Edward Jones gross negligence and blatant lack of fiduciary duties .
Total disregard for my profile (my ocd history)
demands for $$ protection and multiplying my fam $$$
Edward Jones beguilement in lack of fiduciary duties Bryon Olsen , Fairfield iowa refused me aapl / dis / brkA B
Negligence . mismanaged and breached our agreements on Stop Losses @$300 for nflx .. Failure to communicate when nflx reached $280 / sh . .failure to allow me to close out nflx @ $300 / sh
Open trend reversal : sell short
$300- 72 or 58
Eward Jones Bryon Olsen refused to meet me when Starz walked out of nflx meeting
He reused my calls to short nflx @
$ 240
Nitwit B Olsen refused to learn short sell / buy to cover -trades
******* Edward Jones .refused to conduct acats from Scottrade and
TD Ameritrade!!!
,********* Failed to obtain Letters of Account verification
from TD Ameritrade
And Scot trade !!!
Hence I never incurred a margin call @ $72 / sh .
It was violation of my rights.
Ed Jones broker conned me via beguiling crisis from SPIG banking scandal .
refused my buying more shares nflx nor aapl nor Msft nor dis nor other unicorns mag 7. Blue chips.
Refused me connections to St Louis Headquarters for access to chief equities analyst in handling and avoiding "pseudo margin calls" .
Refused to allow me discussion time and calls to figure my solutions .
Refused me access to his office Director

: culprit Dan Portman . Ladue Mo
Now w Waddle and Reid
Used SPIG hoax as deception I should sacrifice my shares of nflx lifetime wealth creation for my family $$$ security and future comforts
Via long term play on nflx . broker lied and swindled me out of his hidden unprinted commissions . mismanaged Exxon buy .and nflx sell
Quarterly transparency will continue t to allow Brokers like Etrade et al to beguile clients.
E Trade severed my Lenovo desktop yes .rendered my desktop kaput !! then unethically liquidated my Nvda shares bc my buy -in price dropped from $388 to. $383 for 4 hours . 4:hours .
I was refused / denied margin dept and denied coaching advisor !!! I suffered unwarranted superfluous loses and I was coerced to miss out on profits .which would have propelled me into se -sufficiency

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douglas.kathleen — Jun 23, 2026
Subject: Comment on S7-2026-15 From: douglas.kathleen Affiliation: Jun. 23, 2026 Kathleen Douglas, care giver, Windsor, Vermont I worked over 40 years and paid into the government all those years. I am now supporting my daughter and special needs grandchildren and my investments keep a roof over our heads. Please do not do this to us.
Thank you,
Kathleen

Sent from my Galaxy

Dr David BURROUGHS MD — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr David BURROUGHS MD Democracy and transparency go hand in hand. If our public corporations do not remain transparent financially, then our nation is in danger. Look to countries where things are opaque and see the results.

Dr Stuart Harbron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr Stuart Harbron Under this proposal, I as an owner would receive only half as many official updates about the businesses I own part of. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater too. This does not encourage me to stay invested.

Dr. Brian Gordon, Psy.D N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Brian Gordon, Psy.D Greetings, I am a retired military

psychologist. As an active retail investor and options trader I rely on the veracity of these quarterly reports and need to trust that company executives are fulfilling their legal obligations. The proposed rule will significantly reduce these protections. Sadly, not all company executives of publicly held corporations are quick to discuss/disclose problems that they are legally obligated to make. Seven months ago the CEO of CoreWeave made a delayed disclosure during a post-earnings call. That delayed disclosure cost me over $4,000.00. I know it is small change to some, but it was significant to me. With this proposed rule, he could have waited six months. Retail investors are already at a disadvantage due to ever advancing technology that we do not have access to. This proposal is marketed with a disregard for the importance of timely accurate communication and real accountability with possible criminal sanctions. I am disappointed the Trump administration is pushing this. I strongly encourage the SEC to drop this proposal and seek to protect the small investors. Thank you for your consideration. Sincerely, Brian Gordon, email is bgordon54@gmail.com

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Dr. Joe zyoungR e t Retired Instructor, Economics — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Joe zyoungR e t Maintain quarterly reports to avoid more insider trading in this corrupt administration. Don't relax the rules.

Dr. John Kazilionis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. John Kazilionis Passage of the semiannual Reporting Rule would decrease the amount of information received by investors regarding every public company's performance and is counter intuitive with respect to protecting the NEEDS AND RIGHTS of investors. To allow companies to place a veil over their performance effectively shreds the very concept of 'transparency and investor protection' that was recognized by the SEC when it mandated regular reporting in 1934. To the discard the quarterly reporting requirement by public companies would infringe upon the ability of investors to make decisions that are in their best interest. The public does not deserve to have a Government Agency that was created to protect investors by taking a step backwards and increasing the risk of misconduct by a company's hierarchy via discontinuation of an Act it passed to protect investors. We need more transparency in this country, not less. It would make such companies less "public."

Dr. Lou Lloyd-Zannini Professor of Educational Leadership, Texas A&M University-Victoria — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Lou Lloyd-Zannini In an age of increasing transparency, the proposed reduction in public reporting goes contrary to the need for investors to know on a regular basis the status of the companies they are invested in, and is likely to produce more volitility in the marketplace, and to lessen investor confidence. As one who owns a very small home business (as well as serving at the university), I am expected to report to my partner (my wife of 41 years) on the progress and fiscal status, as well as projected and actual earnings of the business. Our business is "small change," but we need to stay on top of our investment in it. Why would I not expect the same consistency of reporting from a major corporation in which I'm invested to the tune of tens or hundreds of thousands for dollars? This regulation change is NOT a good idea, is NOT going to serve investors well, and is NOT doing anything to promote transparency of operatioms. Therefore, I respectfully request that the proposal to reduce mandatory reporting from quarterly to semi-annually be rejected. Investors need to know. This proposed regulation will run contrary to that need to know. Sincerely, Dr. Lou Lloyd-Zannini Victoria, TX 77904

Dr. Markus Draeger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Markus Draeger Dear Sirs, in a time when financial institutions create “innovative” but often intransparent investment vehicles, I believe it is important to stick with the greatest possible transparency for direct investment in company stocks. Stock holders who own parts of a business deserve this. As a member of the Motley Fool community for many years, I oppose the planned changes and specifically the introduction of semi-yearly reporting. Regards, Markus Draeger

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Dr. Randolph W. Ek — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dr. Randolph W. Ek Affiliation: Jun. 23, 2026 Quarterly is a fair length of time to report!!!

Your Life is PERFECT!
PAY ATTENTION!!!

Love,
Dr. Randolph Ek

Cell : (623) 680-6238
Email : randolph.ek@gmail.com

Dr. Russell A. Spiegel CEO Ruzztone Music — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Russell A. Spiegel At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But this short term thinking comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Dr. Sandy Douglass — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dr. Sandy Douglass Affiliation: Jun. 23, 2026 This is a bad decision! I dissapprove!

Sent from my iPhone

Dr. Shrikesh Sachdev The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Shrikesh Sachdev To whom it may concern: The proposal to REDUCE the number of public company reports from four times a year to just two is a BIG mistake! Companies should be held MORE, NOT LESS, responsible for the decisions they make in a purely transparent manner, since it is the shareholders who ultimately finance the company and whose profits or losses depend on the company's business decisions.

DR. TIMOTHY JAMES STANDRING n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: DR. TIMOTHY JAMES STANDRING PLEASE KEEP THE QUARTERLY REPORT REQUIREMENT AND DISREGARD THE ATTEMPT TO REDUCE IT TO TWO REPORTS PER ANNUM.

Dr. Tom Stone Retired dentist, Motley Fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Tom Stone As an investor I would like to be as "informed as can be" by the companies and entities that I am invested in. Reports submitted twice a year is not satisfactory compared to quarterly reports. In this case, more is better.

Dr. Ty C.M. Hoffman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dr. Ty C.M. Hoffman I own parts of each of the companies whose shares I have purchased with an expectation of transparency. I deserve and demand that transparency.

Dragonfly Beads — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dragonfly Beads Affiliation: Jun. 23, 2026 The rules exist for a reason. Frankly, us "poors" are tired, exhausted really, from the banking community lobbying and legislating themselves into wealth and no oversight. I'd love for them to never be bailed out again.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Drena Bowerman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Drena Bowerman Affiliation: Jun. 23, 2026 This is just one more step into the abyss of corruption. One more big way for the Goliaths to rig the system for the rest of us. One more gate knocked down. The government has enabled the Wild West of industry to take over “the town”. There are virtually no sheriffs anymore. If this passes it may be the last straw please put a stop to this juggernaut.

Sent from my iPhone

Drew Halperin Polen Capital — Jun 23, 2026
Subject: File No. S7-2026-15 From: Drew Halperin Keep public reporting to quarterly. Transparency matters!

Drew J Fanelli Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Drew J Fanelli Request full transparency with 4 a year not 2!

Drew Karsten The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Drew Karsten We need more reports not less!!!

Drew Petzold — Jun 23, 2026
Subject: S7-2026-15 Comments From: Drew Petzold Affiliation: Jun. 23, 2026 Drew Petzold, Data Analyst. This needs to keep the current transparency. Hiding this makes Wall St. look shady and only helps the ultra-rich. The rest of us are entitled to know what is going on.

Drew S — Jun 23, 2026
Subject: S7-2026-15 Comment From: Drew S Affiliation: Jun. 23, 2026 Keep Reporting as always

Drew Sitelis

Dru Sampson — Jun 23, 2026
Subject: S7-2026-15 From: Dru Sampson Affiliation: Jun. 23, 2026 I am a 76-year old woman with a law degree who never practiced but learned enough in law school to make me ask why change a law that is doing exactly what it was meant to do - catch those who cheat; and, in doing so, hurt those who have put their trust in the CEO being honest? If it ain’t broke . As the saying goes! CEOs are not above the law. They have huge responsibilities and salaries to match; they should be held accountable as well. If they are not, no one is!

I am not a business scholar but this seems like common sense to me. The world could use more common sense right now. My mama used to say “if you are trying to decide IF it is the right thing to

do, it probably isn't." I believe that advice applies in this situation.

Dru Sampson, Lawrence, KS

Sent from my iPhone

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dsamato — Jun 23, 2026
Subject: S7-2026-15 Comments From: dsamato Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY ! Transparency is ALWAYS best. Protect our assets ! D Amato CEO of the household

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Duane Carpenter — Jun 23, 2026
Subject: S7-2026-15 From: Duane Carpenter Affiliation: Jun. 23, 2026 Considering the effect that money has, and still is having on politics and everyday life, absolutely keep it Quarterly!

Duane Karren Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Duane Karren I am writing to urge you to drop the idea of requiring public companies to only report twice a year. I am a retired CPA and now a part time investor. I feel that only receiving updates two times per year would leave me shy on the data I need to make informed buy-sell decisions on a timely basis and could compound losses on a failing company or a changed outlook.

Dustin Kreidler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dustin Kreidler Affiliation: Jun. 23, 2026 Maybe consider go to *monthly* reporting. The ONLY reason we make them report out is for transparency, and even quarterly gives them months to get away with crap. Going to semi-Annually is the kind of move that lets the public know the SEC itself is broken, captured by the very billionaires it was designed to protect the people from. Remember us? The other 334,998,800 Americans who aren't billionaires? Yeah. THAT'S your job. Remember?

Dwayne Diamond — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dwayne Diamond Reducing the requirements for company reports hurts the consumer. We need more transparency, not less. This is simply a way for companies to hide their downfalls for longer periods of time. Please do not proceed with this.

Dwayne Shakespeare — Jun 23, 2026
Subject: S7-2026-15 Comment From: Dwayne Shakespeare Affiliation: Jun. 23, 2026 Quarterly reporting must stay to ensure more transparency for investors and the community impacted by business.

Dwayne Shakespeare

267-701-1991
Sent from my iPhone

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dwight scruggs — Jun 23, 2026
Subject: S7-2026-15 Comments From: dwight scruggs Affiliation: Jun. 23, 2026 Keep it Quarterly

Get Outlook for iOS

Dwight Southerland Adjunt professor of Entrepreneurship, University of Central Arkansas; Advisor to the Secretary of State , State of Arkansas; Member Motley Fool Investors Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dwight Southerland I am seeing more and more a tendancy in our economy and culture the argument for less and less governmental oversight for all our activities, especially in areas of how we as Americans should have the freedom to live as we wish. This is heralded in many areas of choices that ultimately give support to choices that affect the lives of others directly and indirectly without consent to those affected. By restricting the oversight that forces companies to be regularly transparent about activities that affect the investors, the potential for engaging in and concealing activities that could be and should be transparent to the investors is encouraged and made possible. I seriously object to the change in the current requirement for quarterly financial reporting.

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dyan rhea — Jun 23, 2026
Subject: S7-2026-15 Comment From: dyan rhea Affiliation: Jun. 23, 2026 We need to do more to be oritected against fraud, not bake it easier!
This is wrong

Sent from Gmail Mobile

Dylan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Dylan Affiliation: Jun. 23, 2026 Quarterly reports it's foundational to our economy

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Dylan Warnecke — Jun 23, 2026
Subject: File No. S7-2026-15 From: Dylan Warnecke Regular quarterly filings are the best way for retail investors to stay up to date on Wall Street and prevent fraud in the markets. Big banks and funds pay thousands of dollars for data packets that help them maintain an edge between filings that the rest of the country doesn't have the budget for doing. Reducing filing requirements to

semiannually means that discrepancy grows even larger. Additionally quarterly filings put pressure on companies to be more transparent in their finances, enabling fraud and abuse to be spotted sooner than later.

Dyllen Owens — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Dyllen Owens Affiliation: Jun. 23, 2026 Dyllen Owens, VP of Engineering, Texas, maximum transparency is a requirement to ensure that both parties are held accountable. I must pay for those shares and they must tell me regularly how those shares are effectively utilized against commits externally.

Sent from my iPhone

E J — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: E J Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Really? Eliminate quarterly reporting? WHO are you serving? I hope this is not allowing a bully to dictate common sense and ethics in the world's largest financial markets. The SEC has an obligation to INVESTORS not Government cries for vanity.
Please do your job well. Have no fear and stand up to bullies.
Sincerely,
an investor who cares about the markets

E Neilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: E Neilson I do not support reducing the reporting requirements. I am entitled to regularly critique the financial positions of the companies that benefit from my contributions as a stock holder. Reducing the required reporting to twice yearly does not provide adequate ability to make timely adjustments to my ownership should a company’s financial standing warrant.

E. FRANK ROUSE — Jun 23, 2026
Subject: File No. S7-2026-15 From: E. FRANK ROUSE Rather then reduce information to stockholders, require the reports to be understandable, informative, and limited to certain questions instead of a bunch of double talk.

E. Larkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: E. Larkins Affiliation: Jun. 23, 2026 E. Larkins, Program Auditor and transparency matters, please don't enable (possible) corruption by changing quarterly reporting. Many of us invest and rely on navigating markets, puts the average Joe like myself at a disadvantage.

E. M. — Jun 23, 2026
Subject: S7-2026-15 Comments From: E. M. Affiliation: Jun. 23, 2026 As an educator, citizen, and mental health professional I feel strongly we need quarterly reporting to ensure transparency, fairness, and an informed public.

Earl Hoyt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Earl Hoyt Affiliation: Jun. 23, 2026

Earl Hoyt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Earl Hoyt Affiliation: Jun. 23, 2026 The public interest has been well served by the quarterly reporting requirement. Reducing it to only twice per year serves no one other than potential offenders. The burden of the quarterly filing far outweighs the potential for abuse. The current climate of investment fraud clearly warrants safeguards such as quarterly reporting. Please keep it in place rather than caving to the demands of the most corrupt presidency in the history of the United States.

Earl E. Hoyt, III
716 Scott Street
Stroudsburg, PA 1830
ehoyt3@ptd.net

Earl Sevin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Earl Sevin Affiliation: Jun. 23, 2026 Earl Sevin (Retired) My financial security is very important to me! KEEP IT QUARTERLY!

Earnest Thompson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Earnest Thompson Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY...

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earnhard1_2000 — Jun 23, 2026
Subject: S7-2026-15 Comment From: earnhard1_2000 Affiliation: Jun. 23, 2026 No fraud or abuse would not be detected for 6 months ? NO WAY , would I invest my money unless accountability first !!

Sent from my Galaxy

Easton Hampton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Easton Hampton I can't see anything positive coming from this. Investors will be less informed and the market will be more volatile.

Ebony Potts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ebony Potts Affiliation: Jun. 23, 2026 Why would such a change be in the best interest of the public. This change only serves companies and makes it easier to be fraudulent. Consumer/public protections should be at the forefront, not providing a mechanism to allow companies to be unethical and hide it.

Thank you for your time

Dr. Ebony Potts

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ed — Jun 23, 2026
Subject: S7-2026-15 Comments From: ed Affiliation: Jun. 23, 2026 Big business ALREADY has too much leverage over us, and this proposal gives them even more!
Ed Simpson, Chief Executive Officer of All Matters Great and Small.

Yahoo Mail: Search, Organize, Conquer

Ed Ahern — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Ahern Affiliation: Jun. 23, 2026 We need regular guidance, not when you feel like it.

Ed Bedard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Bedard Affiliation: Jun. 23, 2026 We need transparency. Do not revert back to the old ways of deception.

Sent from my iPhone

ED J ROSS — Jun 23, 2026
Subject: S7-2026-15 Comments From: ED J ROSS Affiliation: Jun. 23, 2026 There is way to much fraud today to relax any reporting rules

Yahoo Mail: Search, Organize, Conquer

Ed Lanham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Lanham Affiliation: Jun. 23, 2026 We need more USFUL regulation on business practices, not less. We need to cull old and outdated regulations and enact more transparency regulations for the stockholders and investors, especially in this age of AI programs.

Sent from my iPad

Ed Love — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Love Affiliation: Jun. 23, 2026 This is a bad idea. Investors need more, not less, information. The cost savings benefit the financial institutions but the cost is to the investors. Not good.

Ed Love
Sent from my iPhone

Ed Meek Ed Meek — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Meek Do NOT decrease the frequency of reports required from publicly held companies.

Ed Meurer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ed Meurer Affiliation: Jun. 23, 2026 Terrible idea! What happened to transparency in stock dealings!

Yahoo Mail: Search, Organize, Conquer

Ed Michels retired IT — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Michels I am for continued quarterly reporting, and against semi-annual reporting. (I am a multi-million dollar investor directly managing my own investments.)

Ed Mosher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Mosher With the economic scene as it is: the more transparency the better. The quarterly reporting keeps a level playing field for all participants.

Ed Murphy Retired professor of business embry riddle aeronautical university — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Murphy We need to have businesses and corporations stay with quarterly reports not semi annual reports. As investors we need information quarterly to help us

make investor decisions.

Ed Reid — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Reid We need to keep quarterly reports in order to tack the companies we invest in and own a part of. It is absolutely necessary as an investment tool.

Ed Salmon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Salmon Affiliation: Jun. 23, 2026 Quarterly matters for us retired folks who luve on our investments.

Ed Smith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ed Smith Affiliation: Jun. 23, 2026 To All Whom This May Concern:
Keep Quarterly Reporting for All Corporations on the Stock Exchange !
You Are Responsible as the Watchdog for US Investors and should not be complacent nor complicit with any other influence up to and including Presidential Collusion of Tampering with Our System !

Ed Smyth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ed Smyth Affiliation: Jun. 23, 2026 Cut the crap. This is a mistake and it's been proven time and time again that delaying is the same as hiding. Just go through the case files from the past three decades and you can see the problems with this.

Ed Tolliver — Jun 23, 2026
Subject: S7-2026-15 From: Ed Tolliver Affiliation: Jun. 23, 2026 The employees of this country are being led by CEOs that broke the social contract which created 1950s and 1960 prosperity and optimism. We need more personal accountability in this corrupt Trump economy, not less. I truly hope the MAGA lackies in government keep doing a horrible job until mid-terms, then I hope the MAGA faithful wake up from the cult nightmare that America has become after the electorate overwhelmly votes MAGA into the history books as a huge lie

Respectfully,

+Ed
KCMO

Ed Wargo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Wargo As a an investor who is retired and a veteran, reducing timely information by half is simply not in my, or any investor's best interests.

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ed younkin — Jun 23, 2026
Subject: S7-2026-15 Comments From: ed younkin Affiliation: Jun. 23, 2026 Quarterly reports are crucial in keeping public companies transparent!!!!!!

Ed Younkin
480-254-4652
edyounkin@gmail.com

Ed Zamora — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ed Zamora This shouldn't be reduced. Most companies have tracking and reporting internally m day to day, week to week, etc. and the cost savings is just the update call itself.

Ed Zoretic — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ed Zoretic Affiliation: Jun. 23, 2026 Keep them in place. We need accountability!

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edcz123 — Jun 23, 2026
Subject: S7-2026-15 Comment: KEEP IT QUARTERLY! From: edcz123 Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!
CEOs Must Be Held Accountable For Lying And Risking The Wellbeing Of Hundreds, If Not Thousands, Of People.

Eddie Albert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eddie Albert Affiliation: Jun. 23, 2026 There are ZERO circumstances where reduced transparency in SEC reporting is a GOOD thing for the public. The SEC's ONLY reason to exist is to protect the public and insure fairness for investors and companies alike. At a time when public confidence in ANY governing agency in the US is at an all time low, the SEC should strive to counter that trend with TRUTH and TRANSPARENCY.

Eddie Benefield — Jun 23, 2026
Subject: S7-2026-15 From: Eddie Benefield Affiliation: Jun. 23, 2026 Keep the reporting quarterly Transparency is good for all involved.

EDDIE HALL — Jun 23, 2026
Subject: S7-2026-15 Comments From: EDDIE HALL Affiliation: Jun. 23, 2026 This would allow so many back room deals to be made. What in the world are you thinking of? Creating the Next GREAT DEPRESSION

Sent from my iPhone

Eddie Langford — Jun 23, 2026
Subject: S7-2026-15 From: Eddie Langford Affiliation: Jun. 23, 2026 Quarterly reports are a small , small price to pay to keep the American people safe from fraud and abuse. And I fell that honest people would not have a problem at all with showing the public there honesty by filing these reports. My name is Eddie Langford, sole proprietor of a construction business.

Sent from my iPhone

Eddie Otto — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eddie Otto Affiliation: Jun. 23, 2026 I want quarterly statements to continue because it reflects what's happening to the business on a timely basis. Ed Otto, Retired.

Yahoo Mail: Search, Organize, Conquer

Eddie Owen None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eddie Owen Please continue quarter reports. Twice a year leaves too much area for improper behavior to occur.

Eddie Rivera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eddie Rivera Affiliation: Jun. 23, 2026 Keep the quarterly reports

Yahoo Mail: Search, Organize, Conquer

Eddie Rose — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eddie Rose Affiliation: Jun. 23, 2026 Please do not change the current requirements. This would hurt the individual investors.
Eddie Rose
Retired
Decatur, Alabama

Eden C Brownlee The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eden C Brownlee Do not reduce the reporting to biannually, were are investors and need required reporting to be regular and consistent for transparency and to be able to make decisions on our investments properly. If anything we should have MORE transparency in to what's going on - not less. Especially with how AI is making this much easier, i have automated ongoing dashboards and reports for my own company that show me exactly how things are travelling month in month out and its no effort, i would expect at least quarterly for my investments.

Eden Kim — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Eden Kim Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Maintain quarterly reports. Do not change something that has been vital to the growth of our economy.

Edgar Morrison — Jun 23, 2026
Subject: quarterly reporting From: Edgar Morrison Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I am writing to strongly urge the Commission to maintain the current requirement for publicly traded companies to report their financial results on a quarterly basis. Proposals to shift to a semi-annual or less frequent reporting model risk severely undermining the core mission of the SEC: protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation.

The current quarterly reporting framework is a cornerstone of the U.S. capital markets and provides several critical protections:

Ensuring Market Transparency and Reducing Asymmetry: Quarterly disclosure ensures that retail and institutional investors alike have access to timely, standardized financial data. Reducing reporting frequency would widen the information gap between corporate insiders and everyday investors, creating a fertile ground for market rumors, heightened volatility, and potential insider trading during long periods of informational silence.

Aiding Accurate Valuation and Capital Allocation: In today’s fast-paced, technology-driven economic landscape, a company's financial health can change drastically in a matter of weeks. Semi-annual reporting would force investors to make critical capital allocation decisions based on stale, six-month-old data, severely hindering the market’s price-discovery mechanism.

Corporate Accountability and Oversight: Regular quarterly checks keep corporate management disciplined and accountable to their shareholders. More frequent reporting ensures that operational missteps, shifting macro conditions, or strategic pivots are disclosed and addressed promptly, preventing small operational issues from compounding into catastrophic, long-term corporate failures.

While critics often argue that quarterly reporting fosters corporate "short-termism," there is little empirical evidence that moving to semi-annual reporting fundamentally alters management’s long-term strategic vision. Instead, it merely reduces the visibility that shareholders have into how that vision is being executed. Furthermore, the administrative burden of quarterly reporting is a

necessary and justified cost of accessing public capital markets and maintaining public trust.

The transparency of the U.S. disclosure system is precisely what makes our capital markets the most robust, trusted, and liquid in the world. Diluting this framework would degrade market integrity and harm investor confidence at a time when transparency is more critical than ever.

For these reasons, I strongly advocate for the preservation of the mandatory quarterly reporting framework.

Thank you for your time, consideration, and continued dedication to protecting market participants.

Sincerely,

[Ed Morrison]

[Construction Estimator]

[484-889-1475]
edgartmorrison@gmail.com

Edi Peterson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Edi Peterson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not allow the end of quarterly reports! Managing our assets as we approach retirement (if lucky) is hard enough. Your proposal would benifts corporations and not the public. Please put public interests before conglomerates. It's the only ethical thing to do!!

Edith Dickinson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Edith Dickinson Affiliation: Jun. 23, 2026 Keep it QUARTERLY!!

Sent from my iPhone

Edith Matthews — Jun 23, 2026
Subject: S7-2026-15 From: Edith Matthews Affiliation: Jun. 23, 2026 Keep accountability . These guys get away with robbing investors on to many front. Please reporting protects the honest investors. Keep Americans protected and seeing a name swearing to honesty 4 times out of year. Thank. Keep them honest!!!

Sent from my iPhone

Edith Matthews — Jun 23, 2026
Subject: S7-2026-15 From: Edith Matthews Affiliation: Jun. 23, 2026 Keep those crooks reporting quarterly!!!

Sent from my iPhone

Edith Weeks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Edith Weeks Affiliation: Jun. 23, 2026 I rely on investment income for my retirement. Do not do away with quarterly reporting. Keep companies honest.

Edith Weeks
Retiree

Sent from AT&T Yahoo Mail on Android

Edmund Gilmore — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Edmund Gilmore Affiliation: Jun. 23, 2026 Edmund Gilmore : Sr project Manager: Seattle, WA. This has been tried before and only benefits a few inside individuals. Keep transparency, keep quarterly reporting.

Sent from my iPhone

Edmund Lee investor in many companies — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edmund Lee Reducing reporting to twice a year from four times a year is a DISSERVICE TO INVESTORS!!!! (Trump does this for EMPHASIS). I hope it works. KEEP IT FOUR TIMES A YEAR.

Edmund LeRoy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Edmund LeRoy Affiliation: Jun. 23, 2026 Do what's best for the American people. Always. Quarterly is best.

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Edmund LeRoy
201 W 9th North St, Unit 147
Summerville, SC 29483
(843) 539-6501
eleroy44@gmail.com

Sent from my iPhone

Edoardo Baldi The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edoardo Baldi Less public access to companies information will not gave to anyone an advance. If we are arrived to this status of things, is for a reason, never forget
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to be reasonable.

Eduardo Acosta — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eduardo Acosta Affiliation: Jun. 23, 2026 Responsible accounting practices is what sets US companies apart from the world!!!! Keep the quarterly reports!!!

Sent from my iPhone

Edwad Carter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Edwad Carter Affiliation: Jun. 23, 2026 Please keep it quietly very important!!!!

Sent from my iPhone

Edward Behan — Jun 23, 2026
Subject: S7-2026-15 From: Edward Behan Affiliation: Jun. 23, 2026 This is definitely NOT the time to cut back on timely and accurate reporting. There is far too much "easing of the rules" for corporations in general and CEOs in particular.

I am retired, but I have worked across a range of fields in many different work environments. Rules to keep us honest have to be maintained and honored at all levels.

Edward Behan
Fort Collins, Colorado

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edward bradley — Jun 23, 2026
Subject: S7-2026-15 Comment From: edward bradley Affiliation: Jun. 23, 2026 In the age of computer systems the is no excuse for longer unsupervised reporting periods. Keep them quarterly.

Edward C Domaingue — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward C Domaingue Quarterly reporting provides ALL investors with the timely information they both need and deserve in making informed decisions. Any effort to reduce the reporting requirements MAY aid the corporations and their management, but only at the expense of the real owners, the shareholders. This will not make corporations more profitable; it will make investing even riskier at a time when too many dangerous risks already are self evident.

Edward Carney Member of The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Carney I am writing as an individual investor and a member of the Motley Fool community to oppose the proposal to reduce public company reporting from quarterly to semiannual reporting. At its heart, investing is ownership. When investors purchase

shares of a company, they become owners of that business. Owners deserve regular, transparent communication from management regarding the performance, risks, opportunities, and strategic direction of the companies they own. Reducing reporting requirements weakens the connection between companies and their owners and undermines a fundamental principle of our capital markets: informed ownership. Supporters of this proposal argue that reducing the frequency of reporting could lower compliance costs and reduce pressure on companies to focus on short-term results. While those goals may sound appealing, they do not justify providing investors with less information. In an era of artificial intelligence, automation, and increasingly efficient disclosure systems, the argument that quarterly reporting creates an excessive burden is far less compelling than it may have been decades ago. More importantly, short-termism is not caused by the existence of information. It is caused by how market participants choose to react to information. Eliminating reports does not make investors more patient, management teams more strategic, or markets more rational. It simply leaves owners less informed. What is not debatable is that less information rarely creates better-informed investors. Imagine owning a private business and receiving updates from management only twice a year. The business would continue operating every day. Products would still be launched. Customers would be won and lost. Investments would be made. Strategies would succeed or fail. Yet as an owner, you would know far less about what was happening within the enterprise. That is effectively what this proposal would create for public company shareholders. Reducing transparency does not eliminate uncertainty—it increases it. Fewer official disclosures create larger information gaps, making it more difficult for investors to evaluate management performance, assess risks, and make informed capital allocation decisions. When information is eventually released, investors are more likely to encounter larger surprises, leading to sharper market reactions and potentially greater volatility. Quarterly reporting has long served as an important mechanism for accountability, transparency, and investor confidence. The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Providing investors with less timely information is difficult to reconcile with those objectives. For these reasons, I respectfully urge the Commission to reject the proposed move to semiannual reporting and preserve the quarterly reporting framework that has helped support transparency and investor protection in U.S. capital markets for decades.

Edward Danneberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Danneberg I beleive reporting should be done more often, not less. We as investors want information and transparency on a regular short term basis.

Edward Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Edward Davis Affiliation: Jun. 23, 2026 It would damage the publics confidence in the system. We already know there are many who take advantage inside knowledge that's not being addressed. We need to go in the opposite direction. My opinion is this is a bad idea.

Edward Fowlkes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Edward Fowlkes Affiliation: Jun. 23, 2026 This is not needed, to be even thought or even written up shows just how crooked you are. So much can go wrong in that time but all you care about is the few and not the many.

Yahoo Mail: Search, Organize, Conquer

Edward Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Johnson Less transparency could create more uncertainties amongst shareholders resulting in poor choices . I would like to see the SEC continue with quarterly reporting , regards , E Johnson .

Edward L. Taris — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward L. Taris Don't reduce number of reports

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Edward Lorain Retired: Worked as Director of Research at two Money Managers. Started at Morgan Stanley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Lorain In my professional experience I have had several occasions to detect fraud occurring at companies (Enron and General Electric). Having higher frequency information helped in questioning management about business trends. In both of the companies I mentioned above, my "Ah-hah" moments happened when the CEOs made statements on quarterly conference calls that I knew were untrue. Even as an institutional investor, I found that the CEOs are insulated from the owner's (investor's) queries except at quarterly conference calls. To have less information increases risks to the owners of public companies. More risk means a higher cost of capital (lower valuations). Over time, countries with less frequent filings have higher cost of capital.

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edward mccauley — Jun 23, 2026
Subject: S7-2026-15 From: edward mccauley Affiliation: Jun. 23, 2026 I want quarterly reporting. Without it, insiders hold all the cards.

Edward McCauley

Edward MIkol Physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward MIkol We need to keep reporting as currently required. Markets are fluid and can change rather quickly. I prefer to get info more often. Cutting it back will not allow my investing decisions to be as fluid.

Edward Moncrief — Jun 23, 2026
Subject: S7-2026-15 Comments From: Edward Moncrief Affiliation: Jun. 23, 2026 Don't encourage fraud. Hold firm on guard rails. Edward Moncrief, Author

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Edward Murphy — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Edward Murphy Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: do not get rid of or rescind rule 611. It is the only way I can ensure that I buy or sell at the price I want to buy or sell at

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Edward P Brennan Retired CFP — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward P Brennan Reducing corporate reporting requirements from quarterly to only semi annual will do a great disservice to individual investors and the financial professionals they rely upon. Potential significant corporate changes could well be hidden in the silence periods.

Edward Ponikvar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Ponikvar I feel the proposal to reduce reporting from four times per year to two times per year is a mistake. Less information is never a good thing when investing, and a lack of transparency will hurt small investors like myself. It would, in my opinion, also hurt the overall market; smaller investors would likely be reluctant to invest. It would also create an unlevel playing field, as those in the company would have access to information that the public would not, giving them an unfair advantage. Please reconsider this change.

Edward R. Bisker Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward R. Bisker This proposal is bad for all investors. Stockholders are owners of the company they hold shares in. They have an inherent right to know how the company is performing. Quarterly reports allow the company owners to make informed decisions about whether to buy, hold, or sell their holdings as they see fit in a timely fashion. To change to a biannual performance reporting instead a a quarterly, the investors would diminish the information flow investors receive about the companies they own. In the age of artificial intelligence and financial reports, the cost of reporting company performance to the owners of the companies is becoming moot. There is no benefit of this change in reporting, but there are many negatives for stockholders.

Edward Riefler Stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Riefler I am a day trader and interested in keeping quarterly reports

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Edward Ryan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Ryan Please do not change the reporting rules. Less information is never good for investors and can lead to large losses.

Edward S. Caro — Jun 23, 2026
Subject: S7-2026-15 Comments From: Edward S. Caro Affiliation: Jun. 23, 2026 I’m an investor and we need to keep it to quarterly reporting. I have agree that six months is a long time for bad things to

happen that we can’t see as investors.

Sent from my iPad

Edward Sargent Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Sargent I am an individual investor and totally against anything that harms my rights to know!

Edward Sichler N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edward Sichler Investors have been able through quarterly reporting to see and better understand the workings of the companies which they have become investors in and how current results both quarterly and YTD measure against planned/forecasted targets. Reducing from 4 times per year to only twice reduces investors ability to see how their investments are performing and what the near term (next few quarters and full year targets have changed, both positive and negative) forecast is and why it has changed and what the companies they have invested in are doing to recover or improve beyond original full year results. There is reduction in costs to the companies by moving to twice a year reporting but investor visibility is greatly reduced and that is illogical given the current process has been in for 26 years (RegFD) and companies have integrated processes to prepare and submit quarterly reporting and related important communication so reducing from 4 to 2 reports per year does not have a significant cost impact. Further given all of the issues related to AI in the corporate world it does not make sense to reduce but rather to ensure impacts of AI are clearly reported and future forecasts should be quarterly given the rather quick impacts we have already witnessed in 2026.

EDWARD TIBBS — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: EDWARD TIBBS Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting is important info for retail investors. This would allow insiders to cheat even more than they do now! Transparency is vital to a fair stock market.

EDWIN RAHN — Jun 23, 2026
Subject: File No. S7-2026-15 From: EDWIN RAHN Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners.

Edwin Williamson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Edwin Williamson I am aware that the Securities and Exchange

Commission is considering a rule proposal that, if promulgated, would give public companies the option to issue its investor reports on a semi-annual basis, rather than the current quarterly requirement. I very much oppose this concept in that it would limit communication with shareholders to only two times per year. This idea runs counter to the idea of greater transparency and accountability to shareholders. As a retired senior lawyer in a publicly traded company for nearly twenty-five years, I appreciate the time, effort and expense associated with quarterly financial reporting, but I also know that most public companies have fine tuned and streamlined this effort over the years. It is manageable and a commitment companies make when they elect to go public. Shareholders finance the activities of public companies. In return, we deserve to hear from them at least four times a year.

Efraim Shalom Frishman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Efraim Shalom Frishman I don't think Semiannual reporting is a good idea. That makes investors less confidant in companies.

Eileen Courtney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eileen Courtney Affiliation: Jun. 23, 2026 Question: How does this strengthen investor's confidence in the SEC to regulate our investment system? Lack of transparency even for 6months in markets that move at quickly accelerating levels leaves most people at a disadvantage. How does this serve anyone but insiders and fraudsters?
Eileen Courtney

Eileen Devlin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eileen Devlin Affiliation: Jun. 23, 2026 I rely on quarterly information. I want to see quarterly reporting .

EILEEN GUSS — Jun 23, 2026
Subject: S7-2026-15 Comments From: EILEEN GUSS Affiliation: Jun. 23, 2026 You must keep quarterly recordings

Eileen
Sent from my iPhone

Eileen Hunter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eileen Hunter Affiliation: Jun. 23, 2026 It's needs to remain quarterly to protect investors big and small. Too much can happen in 6 months. You owe it to the people who could lose everything they've worked and scrimped for. Eileen Hunter retired

Eileen
Life is not about waiting for the storm to pass. It's about dancing in the rain.

Eileen Kelly Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eileen Kelly Hello, I am an individual investor. The stocks I own are a piece of a business. My investment in that company deserves regular, transparent communication about that company. Reducing reporting requirements weakens the connection between companies and their owners. The argument that fewer reports would reduce costs is weak in the age of AI. Taking the reports away makes everyone less informed. Individual investors are vital to the health of Wall Street and our economy. Please allow us to stay informed. Sincerely, Eileen Kelly

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Eileen Matarese — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Eileen Matarese Affiliation: Jun. 23, 2026 I have worked hard for my money since I was 15. If you do go to Semi-Annual Reporting, it will make my monthly budget much harder. I'm at a stage in my life where I no longer get raises or for that matter a paycheck.
I depend on Quarterly Reporting to make sure my little nest egg is there if I need it for major expenses.
So, SEC, please keep Quarterly Reporting.
Eileen Matarese, Retired, Delaware

Eileen Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eileen Murray Affiliation: Jun. 23, 2026 Why not monthly? They already have the records. All they have to do is sign them. Don’t make it easier to evade accountability. Your goal should be to make it harder.

Sent from my iPhone

Eileen Spina — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Spina Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I demand to receive quarterly reports on my stocks.

Eileen Stewart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eileen Stewart Please keep reporting at 4 times per year. Investors need to know what is going on with the companies they are invested in. Very important to keep reporting at 4 times per year.

Eileen Woodard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eileen Woodard Affiliation: Jun. 23, 2026 Accountability please! What are you afraid of? JUST DO IT 💪

Elaine Baker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elaine Baker I am concerned about the proposed reduction in reporting requirements for publicly held companies from quarterly to semiannually. Retirees such as myself, and our financial advisors, rely on those reports to manage our assets. I respectfully submit that the reporting requirement frequency remain as current.

Elaine Good — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elaine Good Affiliation: Jun. 23, 2026 Please keep the reporting quarterly for more accountability and transparency.

Elaine Jaureguizar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elaine Jaureguizar I love this idea! Instead of quarterly reporting, semi-annual reports would free up the companies to focus on results (products, services, etc.) instead of trying to micromanage every quarter. Being more long-range focused would be great. Besides, I really HATE having to watch EPS and Revenue results every 3 months. I get done with one quarter and have to start over again. It would be nice to have a breather on my side, too.

Elaine Lore — Jun 23, 2026
Subject: S7-2026-15 From: Elaine Lore Affiliation: Jun. 23, 2026 Do not do away with quarterly reporting. The CEO's need to certify and issue these reports. I await mine each quarter. Stop letting big businesses get away with not being responsible for their actions.
Elaine H. Lore, New Jersey resident

Elaine Napp — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elaine Napp Affiliation: Jun. 23, 2026 Keep quarterly reports. No insider trading by anyone. Stop fraud. Protect the investments of average Americans. Isn’t that your job-why you exist in the first place.

Elaine Nepsha — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Nepsha Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
One could only understand the concern if a senior if they have struggled as well to work hard to secure their future. I may not gave an enormous investment portfolio, however I want to know its' status at a moments notice. Why change something that has always worked for the masses.

Elaine Perry — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Elaine Perry Affiliation: Jun. 23, 2026 Quarterly reporting favors the consumer as they can make adjustments to help with corrections of their investments. We

are retired losses are very difficult to overcome.

Sent from my iPad

Elaine Stockdale — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Elaine Stockdale Affiliation: Jun. 23, 2026 Submit quarterly. Elaine Stockdale,81, retired, have small investment and not wanting to risk loss in saving/ investments.

Sent from my iPhone

Elan Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elan Jackson Affiliation: Jun. 23, 2026 Quarterly reporting has been the standard for transparency and helping people make more informed choices. E. T. Jackson, admin.

ET Jackson

Eldred Fuchs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eldred Fuchs Affiliation: Jun. 23, 2026 I want my quarterly report!

Sent from my iPhone

Eleanor Rice — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Eleanor Rice Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Dear Sir,
I am requesting that you do not change the present system of quarterly reporting for publicly traded companies. This raises the opportunity for fraud.
This affects me personally as my retirement fund is made up of stock options. I must know how my money is being handled.
Thank-you for your consideration of this very important issue. I will be following your decision with great interest.

Eleanor Rice — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eleanor Rice Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTS! MOST people who have investments don't need any more help stealing money or hiding in. The very idea of considering this change reeks of collusion and conspiracy.

Elena Eastwood The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elena Eastwood At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. In the age of AI, taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Please keep reporting four times a year to keep transparency for decision making processes.

Elena Melnedez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elena Melnedez A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please reject the proposed changes to reduce quarterly reports for publicly owned and traded companies.

Elena Wahl — Jun 23, 2026
Subject: Keep quarterly reports From: Elena Wahl Affiliation: Jun. 23, 2026 Dear SEC staff,

My name is Elena Wahl, and I teach music at a public elementary school. I depend on my investments to fund my retirement. We need to keep reporting quarterly so that we can make good investment decisions, and not lose our hard-earned retirement income.

Sincerely,
Elena Wahl
Lebanon, Ohio

Eli Gibson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Eli Gibson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a layperson, I believe investors should have a right to know as much as possible about the financials of the companies they are investing in. The less transparency there is, the more blatantly corporate executives will be able to pull the rug with even less of a chance for any consequences. That's why this rule is dumb, and will only make things worse for everybody except, of course, the corrupt people at the top and those who would personally profit off of it.
Not only that, but it would also likely lead to outcomes that affect people's retirements, given that laypeople would not know as much about making consistently good trades as professionals would. Quarterly reports, except in which there is false information, are critical to helping both casual investors and institutional ones better understand what it is they are getting into.

Eli Horowitz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eli Horowitz This feels an awul lot like an invitation for powerful

people to play stupid games with corporate money. We already live in a society where companies lack accountability and executives and owners treat their organizations like personal playthings that serve no greater social purpose. Stop trying to give them even more leeway to screw around.

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elin richardson — Jun 23, 2026
Subject: S7-2026-15 Comment From: elin richardson Affiliation: Jun. 23, 2026 Bad policy for average people

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elin richardson — Jun 23, 2026
Subject: S7-2026-15 Comments From: elin richardson Affiliation: Jun. 23, 2026 Who is listening and what can be done

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Elinore Moore — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elinore Moore Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My retirement funds rely on regular,valid, timely reporting
With the speed of the current financial game, 6 months is a lifetime for blackout period & is absurd
So much time without scrutiny is not necessary or prudent
With all the technology advancements more rather than than less reporting & transperency would be easy to produce if there is political will to produce reports regularly

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Elisabeth C Gallegos — Jun 23, 2026
Subject: S7-2026-15 From: Elisabeth C Gallegos Affiliation: Jun. 23, 2026 Accountability protects hardworking individuals. Do not cut corners but continue upholding laws to protect investors. Do the right thing.

Elisabeth

Elisabeth Lindemuth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elisabeth Lindemuth Affiliation: Jun. 23, 2026 This is extremely important for total transparency.

Elisabeth Lindemuth
Retired
Sent from my iPhone

Elise — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elise Affiliation: Jun. 23, 2026 Yes to quarterly reporting! It’s important to keep information available for better decision making and less cheating.

No to a change of only twice a year! More opportunity for fraud.

Thanks for your attention …

Elise DeMichael
Retired Educator

Sent from my iPhone

Elise Breyette — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elise Breyette Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Twice a year is not enough to be notified about my investments. It is hard enough to keep up quarterly. Investors will not be informed and have time to respond before significant changes are made. It will only result in more lawsuits. These rules were put in place for a reason. Leave them alone! If anything they should be strengthend.

Elise Holloway — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elise Holloway Affiliation: Jun. 23, 2026 Please keep quarterly reports as I like to keep up with changes!

Sent from my iPhone

Elissa Nolan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elissa Nolan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I urge you to not end the quarterly reporting requirement for public companies. As retirees, my husband and I need to know how our modest investments are doing on a regular basis. Please continue to assure that public companies are held accountable and that we all, even small investors, have equal access to vital information by retaining the quarterly reporting requirement.
Thank you.

Elizabeth Adado — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Adado Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Hello, we as working citizens need transparency. We work to build a life and future to support ourselves and family, our present and future. Please don't pass this.

Elizabeth Allbright — Jun 23, 2026
Subject: S7-2026-15 From: Elizabeth Allbright Affiliation: Jun. 23, 2026 Quarterly reporting, while a hassle for the people doing the work to produce the report, is a very important check and balance in the company’s internal management. We need to keep quarterly reporting in place, and it must be

done properly, by those with strong accounting skills, asking the hard questions of superiors.

Sincerely,
Elizabeth Allbright

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elizabeth allison — Jun 23, 2026
Subject: S7-2026-15 Comment From: elizabeth allison Affiliation: Jun. 23, 2026 The fascist attempt to reduce the (required by current law) quarterly SEC reporting to semi annual, is being added to the growing list of reasons why I will never vote for another Republican. The party no longer supports law and order…no longer has oversight into billionaires and corporations that want to enrich themselves off of our citizens.

Elizabeth Allison

Sent from my iPhone

Elizabeth Arias - Hernandez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Arias - Hernandez Affiliation: Jun. 23, 2026 Hello. My name is Elizabeth Arias-Hernandez, I am a Portfolio Manager in Collections. Quarterly Reporting helps me monitor fluctuations in the market to make changes that better suits my future funds healthy growth. Without Quarterly reporting, fraud would be rampant. Keep Quarterly reports for transparency and ethical practices for all.

Get Outlook for Android

Elizabeth Baer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Baer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Be open and honest. Ruling over a country run like Russia will not play out well in the long run no matter what Trump thinks. Just ask the oligarchs that have backed Putin for so long.

Elizabeth Barris — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Barris Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The plan to allow for only every 6 month reporting is extremely shady to say the least. We hope you do not actually try and go through with that. Thank you.

Elizabeth Beene — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Beene Affiliation: Jun. 23, 2026 Please stop. You've

already grifted enough from.the average American. What? You're not rich enough? This sounds so illegal and just plain wrong. Stop. Stop Grifting Americans.

Elizabeth Beene, RN, BSN, MSN, Retired graywolf112756@gmail.com

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Elizabeth Buell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth Buell I vehemently protest this proposed change. Companies are responsible to their shareholders. Saving themselves money, especially during a time of increasing AI , at the expense of informing shareholders is pure negligence, in my opinion.

Elizabeth Chandler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth Chandler I respectfully urge the SEC not to adopt the proposed rule that would permit public companies to report financial results on a semiannual basis rather than the current quarterly reporting schedule. Transparency is the cornerstone of well-functioning public capital markets. Investors, analysts, employees, and the public rely on timely and consistent disclosure to make informed decisions. Reducing the frequency of required reporting would diminish transparency and leave everyone with less information for longer periods of time. Transparency serves as a critical safeguard against misconduct. The principle that "sunlight is the best disinfectant" remains as true today as ever. Frequent disclosure promotes accountability, allows problems to be identified sooner, and reduces opportunities for fraud, mismanagement, and other abuses to remain hidden for extended periods. Less frequent reporting would inevitably create larger information gaps and increase the risk that investors are left unaware of material developments. In today's technological environment, preparing and disseminating financial information has never been easier or less expensive. Modern accounting systems, enterprise software, and electronic filing platforms have dramatically reduced the burden associated with public reporting. Moreover, companies already prepare financial statements and operational data on a quarterly basis for internal management, boards of directors, lenders, and other stakeholders. As a result, the incremental cost savings from withholding that information from public investors are likely modest. Investors and the public deserve access to timely information about the companies in which they invest. Public markets function best when information is broadly available, current, and reliable. The SEC's mission of protecting investors and maintaining fair, orderly, and efficient markets is advanced by robust disclosure requirements, not weakened by them. Finally, the quarterly reporting system has served U.S. capital markets effectively for decades. It has contributed to the transparency, integrity, and global competitiveness of our markets. Before abandoning a framework that has worked successfully for generations, there should be compelling evidence that the benefits of change outweigh the costs. No such case has been made. For these reasons, I strongly encourage the Commission to retain the current quarterly reporting requirements and reject any proposal to replace them with semiannual reporting. Thank you for your consideration.

Elizabeth Davis Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth Davis Half as many business updates eliminates half of the transparency that is critical in investing. Less transparency creates uncertainty and larger swings in market prices will be a direct result. Less information is NEVER a positive in the investment community whether you are a small or large investor!

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elizabeth gray — Jun 23, 2026
Subject: S7-2026-15 Comment From: elizabeth gray Affiliation: Jun. 23, 2026 Transparency matters. Stop caving to the bad whims of rich investment companies and cheating businesses. Report quarterly or more frequently. Does any one have sense anymore?

Lizanne Gray
lizanne.gray@gmail.com
or
gray.elizabeth@comcast.net

Elizabeth Gruebel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Gruebel Affiliation: Jun. 23, 2026 Keep it Quarterly! Knowledge is power!

Sent from my iPhone

Elizabeth H Jenkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth H Jenkins Affiliation: Jun. 23, 2026 Please continue to keep the reporting quarterly. We deserve transparency from everyone. As an ordinary elder citizen honesty matters very much to me. There is no reason to hide just because you are richer than I am. Sincerely, Elizabeth H Jenkins

Sent from my iPad

Elizabeth Hawkins — Jun 23, 2026
Subject: S7-2026-15 From: Elizabeth Hawkins Affiliation: Jun. 23, 2026 Mrs. Elizabeth Hawkins, Retired Public Employee, Utah. KEEP the Quarterly signing!!! It is Honestly the RIGHT THING TO DO. I sincerely believe that BIG MONEY has taken the LARGEST RUIN OF OUR CORPORATIONS AND GOVERNMENT ELECTED OFFICIALS. MOCKING AMERICANS who struggle to survive in our Nations current conditions. The SEC has a sacred honor to protect us from those who would undermine our security. PLEASE, Quarterly signing protects everyone of us and YOU are definitely one of US ALSO. Thank You very much for reading my opinion.

Sent from my iPhone

Elizabeth Hosler — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Hosler Affiliation: Jun. 23, 2026 Quarterly reporting is essential to keeping investors informed and companies accountable. Quarterly reporting should be required for both businesses and government agencies.

Elizabeth Hosler, CPA

Columbus, Ohio

Sent from my iPhone

Elizabeth Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elizabeth Jackson Affiliation: Jun. 23, 2026 Elizabeth Jackson, Better Investing member and 25 year investment club member. I support continuation of the quarterly reporting practice for greater awareness and transparency purposes. We find that the quarterly reports allows us to make timely investment decisions that would not be possible with a reduction in reporting requirements. The quarterly reporting is a benefit to independent investors. Please keep this practice in place. Thank you.

ELIZABETH LAYS — Jun 23, 2026
Subject: S7-2026-15 Comment From: ELIZABETH LAYS Affiliation: Jun. 23, 2026 This should never happen. There are enough frauds in the corporate world. This will only increase lack of transparency.

Sent from my iPad

ELIZABETH LAYS — Jun 23, 2026
Subject: S7-2026-15 Comment From: ELIZABETH LAYS Affiliation: Jun. 23, 2026 This should never happen. There are enough frauds in the corporate world. This will only increase lack of transparency. Elizabeth Lays, Carmel, CA retired

Sent from my iPad

Elizabeth McDonald Faculty, University of Toronto — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth McDonald Less reporting means less information and more volitility.

Elizabeth Mejillones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elizabeth Mejillones Affiliation: Jun. 23, 2026 I am Ms. E. Mejillones, an accountant and administrator for private small businesses. As someone that has investment accounts for retirement and college savings, timely and relevant information is vital in this fast paced environment. More gaps in information keep everyday people out of the information loop that they use to make decisions that shape their futures. With Ai at the forefront, the expectation is more data & information would be available for better decision-making. Less is unacceptable. Its makes no sense when data accessibility and distillation is becoming easier to obtain. Costs for reporting should be decreasing as well given this leap in technology. We cannot accept less when we know more is possible and getting easier to execute.

Thank you for considering my comments.

Elizabeth Melvin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elizabeth Melvin Affiliation: Jun. 23, 2026 Wrong. Completely wrong. A way for billionaires and companies to make more off of the working people. What's wrong with you guys??

Elizabeth Moore — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Moore Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a senior who spent a lifetime growing my saving to protect myself and my children, I emphatically protest any degradation of protections by the SEC.
E. A. Moore, retired, disabled & still fighting for Democracy.

Elizabeth Morris — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Morris Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly reports so we can monitor fund performance and make changes to prevent loss.

Elizabeth Oriol — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Oriol Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports are done to keep investors aware of what is happening in the company.keeping this information confidential is wrong, ordinary people should have the same information as insider, so they can make informed decisions.

Elizabeth Pape — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Pape Affiliation: Jun. 23, 2026 Daycare provider
The Process of the path backwards in this administration is quite evident . It seems that if you can't see it it isn't there , the typical conman and keep it the way it is .

Elizabeth Sass — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Sass Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the transparency, it affects people trying to find a better way of life, it affects our product purchases, it keeps people and businesses honest

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Elizabeth Simpson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Simpson Affiliation: Jun. 23, 2026 Liz S -Social

Worker - as someone who is trying to start a family and not live paycheck to paycheck in the future knowing I am building something with the stock market for my children's future holds hope for me. I'll also say that having the opportunity to teach my children how to invest is imperative. Without normal citizens being able to invest daily, I wouldn't trust the market to take care od my money. Period.

Elizabeth Steddick — Jun 23, 2026
Subject: S7-2026-15 From: Elizabeth Steddick Affiliation: Jun. 23, 2026 This is a no-brainer. There's no reason to change the rule. Reduced reporting only allows people to hide something long enough to make their profit & run.
Why give them a longer getaway time? I have little available income to invest, but I want to know where it is and who's using it if I'm depending on this for my retirement someday. Would you be comfortable handing somebody 10% of your income and say I don't need to know where you use it for six months? I don't think so.

Sent from my iPhone

Elizabeth Underhill — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth Underhill Less information is not better. The market is volatile as it is. Please don't be pressured to reduce reporting periods. We want to hear updates 4 times per year.

Elizabeth W. Stivers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elizabeth W. Stivers Affiliation: Jun. 23, 2026 CEO accountability is critical. Do not reduce any of the tools of CEO accountability.

Betsy

Elizabeth W. Stivers
Yarmouth, ME 04096

Retired Assistant, Attorney General and previous in-house counsel to Fortune 250 company.

207-200-1008
ewstivers@gmail.com

Elizabeth Walter n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Elizabeth Walter I am a retail investor and as such, I am a partial owner of the companies in which I invest. Owners of any business need frequent updates of how the company is doing. Thus, I require and deserve regular transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Thus, I strongly oppose the proposal to give companies I invest in the option to reduce their transparency by reducing the frequency (from the currently required quarterly reports to only twice a year reports) in which they report to me, an owner, on how well the company is doing.

Elizabeth Willingham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Elizabeth Willingham Affiliation: Jun. 23, 2026 Quarterly reporting is a must for companies. Please stop changing laws that have kept our country accountable. I am retired from the legal field and can sense that this will lead to fraud.

Elizabeth W

Elizabeth Wolfe — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Wolfe Affiliation: Jun. 23, 2026 Quarterly reporting must be maintained To the Securities and Exchange Commission
Quarterly reporting must be maintained so investors know how secure their investment is and understand what changes are being made to improve performance and who is selling shares. Thank you Elizabeth

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Ellen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ellen Affiliation: Jun. 23, 2026 Ellen Woodworth, retired, and counting on my IRAs to pay for my living expenses for the next two decades because Social Security won't be enough. Hold corporations responsible by keeping reporting quarterly!

Ellen Beck — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Beck Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We as a country have been here before. The corruption will topple the financial markets. The gains will benefit a few while the entire country loses.

FYI, Talk on the street, the general public are considering pulling out their investments in the stock markets.

Ellen Bitkower — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ellen Bitkower Affiliation: Jun. 23, 2026 They need to keep it as is!!!!

Ellen Clark — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ellen Clark Affiliation: Jun. 23, 2026 Lazy or just stingy?

Ellen Hektner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ellen Hektner Affiliation: Jun. 23, 2026 Why would anyone do this except to perform criminal acts. You better be on the ball SEC That's what you're there for!!!

Ellen Hiatt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ellen Hiatt Reduced transparency in terms of frequency of reporting is anathema to the model of stock ownership. Stock holders deserve transparency into the companies into which they invest. Reducing the frequency of reporting is going to reduce accountability and create potentially catastrophic results both for individual investors and for the overall economy. People need some window into what they're putting their money. Do not reduce the requirements for frequency of reporting for publicly traded companies.

Ellen Kelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ellen Kelly Affiliation: Jun. 23, 2026 We need more oversight not less Hire more auditors less thieves.

Sent from my iPhone

Ellen Lee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ellen Lee Affiliation: Jun. 23, 2026 Ellen Lee - retired
No one trust the government already …..less reporting the less trust

Sent from my iPhone

Ellen R. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ellen R. While the premise of this proposed rule is to reduce costs (arguable in today's age of technology), the actual result will be a disconnect between company owners and how their businesses function. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Sharing less information rarely creates better-informed owners, which is what would happen if this passes. We cannot let short-sightedness about company management further reduce investors' ability to make effective and well-informed decisions.

Ellen Ray — Jun 23, 2026

Subject: S7-2026-15 Comments From: Ellen Ray Affiliation: Jun. 23, 2026 My name is Ellen Ray, RPh and this is a HUGE mistake to reduce the number of accountability checks!
Although I'm not a heavy trader and investor, my retirement portfolio managers are!!
Every possible shady deal and new grift scheme is already destroying myself and my family with soaring prices. Unattainable housing is just one of the many results.
Please DO NOT make changes to the quarterly system of checks and balances and further chip away at democracy!

Ellen Roberts Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ellen Roberts Jones Affiliation: Jun. 23, 2026 They should continue to report quarterly. PERIOD. There seems to be a complete change of what the tried and true norms were and do you see where it has gotten us? Do your job the way you are supposed to do it. If I hadn't done mine as told I'd have been looking for other employment. Now a day these upper class, shake their head yes and then do whatever they feel like. Accountability is moving quickly to "I got mine" . Good luck getting yours! Morals, standards and honesty are sliding by the wayside.

If we the people do not do something way sooner than later we are going to be in worse shape than we are currently in.

If we have to abide by the rules ~ they should also. End of topic.

Ellen Ruggles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ellen Ruggles Affiliation: Jun. 23, 2026 Dear SEC:

Could you please clarify how much less the ones who do this signing off of financials will receive under this new structure? I imagine none.

I am skeptical of this change being needed or an improvement. Please keep this as it is now.

Best regards,

Ellen Ruggles

Ellin Larsen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ellin Larsen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: This is outrageous behavior, designed to create theft,manipulating the market,etc. Pretty obvious. Do not allow this to happen.

Ellis J Neufeld — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ellis J Neufeld I am an individual investor. I think the semiannual reporting proposal is a TERRIBLE idea. Institutional investors and the very wealthy have all kinds of information about how companies are doing all the time. Investors are the owners of the companies,

management should not get a Federally sponsored pass on telling the actual owners how they are doing and what is new. In an era of rapid spread of information and AI assistance, quarterly is not too frequent to report to the actual owners. While i tend to agree that companies should invest and plan for the long run, quarterly reporting doesn't prevent this in any way. I work for a non-profit, we have a six year strategic plan AND quarterly reporting of how we are doing. Please continue quarterly reporting to the actual owners, us.

Elmer Day — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elmer Day Affiliation: Jun. 23, 2026 Keep it Quartely!

Sent from my iPhone

Elsa Quiles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Elsa Quiles Affiliation: Jun. 23, 2026 The middle class deserves transparency and accountability from companies that hold our investments. The rich class have their accountants who have direct access to Wall Street moguls.

No to the proposed rule!
Sent from my iPhone

Em Tee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Em Tee Affiliation: Jun. 23, 2026 Hello,

I'm Miley, I work in IT, 31 years old.
Wages are stagnant, affordable housing options are limited, stocks are being manipulated by trillionaires, the new fed chairman is going to increase inflation to evaporate government debt. I would just like for me and my peers to afford to have a family and be able to retire one day. This new quarterly reporting is a clever way to screw over consumers. Stop them from stealing from the middle class.

Thanks,
Miley

Emilia Enfield — Jun 23, 2026
Subject: S7-2026-15 Comment From: Emilia Enfield Affiliation: Jun. 23, 2026 My name is Emilia, and I am writing to voice my strong opposition to the proposal allowing public companies to transition from quarterly to semiannual financial reporting. As an individual who is now permanently disabled due to a preventable workplace accident, I have a deep, personal understanding of why continuous corporate accountability and rigorous financial oversight are matters of absolute necessity.

Quarterly reporting serves as a critical check on how corporate management allocates capital. In my experience, executives claimed to be investing heavily in infrastructure and safety upgrades, yet the

lack of timely, granular transparency allowed them to misallocate those funds toward executive luxuries, including personal vehicles. When companies can obscure their actual expenditures for six months at a time, it becomes far easier to defer critical infrastructure updates. This lack of immediate accountability creates hazardous environments, directly jeopardizing worker safety and long-term shareholder value.

Extending the reporting period to six months will only worsen these systemic issues. It creates a dangerous "blackout" window where management can hide misaligned spending priorities from public scrutiny for half a year. A company's financial discipline and its operational safety are deeply intertwined; reducing the frequency of public filings strips investors and workers of the tools needed to hold executives accountable before preventable tragedies occur.

The SEC's primary mission is to protect investors and maintain fair, orderly, and efficient markets. Reducing transparency to save on corporate compliance costs is an unacceptable trade-off that invites mismanagement. I urgently request that the Commission reject the Form 10-S proposal and preserve mandatory quarterly reporting to ensure executives remain continuously accountable for their financial and operational choices.

Sincerely,
Emilia
Tacoma, WA

Emily Fleming — Jun 23, 2026
Subject: S7-2026-15 Comments From: Emily Fleming Affiliation: Jun. 23, 2026 In today's world with fraud running rampant, why would you cut the reporting "in half?" It's giving the "crooks" a "free pass" for more fraud! Quarterly reporting is CRUCIAL!

Emily Hagaman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Emily Hagaman Affiliation: Jun. 23, 2026 Please stop the corruption we need transparency!!!!!

Sent from my iPhone

Emily Kane — Jun 23, 2026
Subject: S7-2026-15 Comments From: Emily Kane Affiliation: Jun. 23, 2026 I don't see why we have to change the quarterly cadence of reports. Keeping it quarterly is fine.

Emily Schnatz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Emily Schnatz Affiliation: Jun. 23, 2026 Quarterly reporting is important for checks and balances. Please do the right thing for the right reason, always!

Emily Thomason — Jun 23, 2026

Subject: S7-2026-15 Comment From: Emily Thomason Affiliation: Jun. 23, 2026 Protect consumers not companies! Rules should only be changed for legitimate reasons not because businesses would prefer it, reporting window should be left alone, quarterly makes sense.

Emily Hart

Sent from my iPhone

Emily Vazquez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Emily Vazquez Affiliation: Jun. 23, 2026 As a retiree, some of my income is dependent on what's happening to various companies. You don't know what will happen in the future--another pandemic, a natural disaster, a bone headed move by a head of state. Transparency is paramount! Emily Vazquez-Coulson

Yahoo Mail: Search, Organize, Conquer

Emma Bertok Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Emma Bertok Transparency is a must Less reporting is not transparent enough

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Emma Hartman n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Emma Hartman I have heard about the plan to allow companies to only inform persons 2x per year with business reports which are currently issued quarterly. I object. Especially in the current A! generated report world ...I cannot see that LESS / Fewer opportunities to obtain business disclosures is to my benefit- or -that it would reduce the SEC workload significantly. Generating quarterly reports is the least they can do . I have to do the work to read them. Sincerely, Emma Hartman

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Emmy Bright — Jun 23, 2026
Subject: S7-2026-15 Comment From: Emmy Bright Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Companies need MORE oversight in this economic and political environment, not less! Thank you. Emily Bright, Voter from Detroit MI 48211

Sent from Ephone

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emory martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: emory martin Affiliation: Jun. 23, 2026 There is a reason for this law!

Sent from my iPhone

Enoc Salazar-Ruiz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Enoc Salazar-Ruiz Affiliation: Jun. 23, 2026 Enoc, Banker. We need transparency, if companies want to continue to thrive with OUR money, then we need to keep quarterly reporting. Allowing companies to delay reporting for six months with only foster fraud, risky behaviors, & less participation in the stock market.

Enrico — Jun 23, 2026
Subject: S7-2026-15 Comments From: Enrico Affiliation: Jun. 23, 2026 This is ****ing outrageous. At a time were fraud and facsism is at an all time high and you people want to make regulations more loose?? Really ? How criminal...

Yahoo Mail: Search, Organize, Conquer

Enrique Behar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Enrique Behar I am totally against reducing reporting by companies to two times per year. I am a strong supporter of quarterly reports and hope this rule does not pass. As small investors, we need all information available on a regular quarterly basis.

Eric The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric This is a terrible idea! Reduces transparency and increases risks for shareholders!

Eric Ashworth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eric Ashworth Affiliation: Jun. 23, 2026 Just when trust is down to the point that many are calling for a revolution to set our government back to where we the people think it should be this is just yet another move that looks like a kick to our heads. We are all struggling and by no means need less transparency or less reporting on actual facts. To suggest or make it so is a slap. It's almost to the point where laughing will take over the dread and crying. I am watching the lies, fake everything, and total surveillance of every so called free(laughable) citizen of this country with data centers, AI and flock cameras strippng our freedom and wiping their collective behind on our constitution..... ENOUGH CHANGE HAS ALREADY BEEN THROWN DOWN OUR THROATS

Eric Beasley Motley Fool Community and Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Beasley I urge that the reporting requirements for public companies not be reduced to 2 per year as this would significantly reduce the ability of investors evaluate investing in and evaluating an investment in a public company.

Eric Buther — Jun 23, 2026

Subject: File No. S7-2026-15 From: Eric Buther The proposed bill to further decrease transparency to its shareholders is exactly the wrong move at the wrong time. Our government is being grifted like never before, this bill presents an opportunity to keep the public in the dark. There are so many over valued companies at this time that understanding corporate plans and performance is more critical than ever before. In a year, I will start my retirement, I will be counting on my investments to perform. I need to see and understand how the companies I place my faith in are doing. This is an extremely poor (although not surprising) decision at an incredibly difficult time. I believe despite the performance of the market the negative effects of the policies of this administration have still not been fully realized, although it seems to be starting.

Eric Chang Shareholder of Many Companies — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Chang I am writing to file my opposition to Proposal S7-2026-15. As a shareholder / owner of many public companies, I think it is vital to continue the quarterly reporting. Reducing this to twice per year, would reduce the already limited information we receive regarding OUR investments. I am sure all companies keep their books up to date, so it should not be a hardship or considerable expense to do public reporting quarterly. If this policy goes into effect, we will be back to the days when big investors can act on information well before the general public can since they will have the influence to be able to see and speak to insiders with knowledge that is not available to the public. Please do not allow this policy to go into effect.

Eric Eguina — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Eguina Transparency for owners/investor!

Eric Frey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eric Frey Affiliation: Jun. 23, 2026 My name is Eric Frey. I am semi-retired and have investments in American companies. It helps me knowing that reporting is done quarterly. Companies that are having issues will hide behind delayed reporting. I don’t like surprises with my retirement investments.

~Eric

Eric Fritz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Eric Fritz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't be scum. Keep quarterly reports. With technology today, we should be getting more reports, not less. Anyone who supports bi-annual reporting is a scumbag POS.

Eric Gering American Institute of Architects — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Gering Financial markets need more transparency, not less to be honest and effective.

Eric Gerleman — Jun 23, 2026
Subject: S7-2026-15 From: Eric Gerleman Affiliation: Jun. 23, 2026 Someone has to accept. Responsibility.

Eric Guerin — Jun 23, 2026
Subject: S7-2026-15 From: Eric Guerin Affiliation: Jun. 23, 2026 The quarterly reporting as required presently needs to be kept in place. This would be detrimental to shareholders and investors of these companies.

Thank You

Sent from my iPhone

Eric Kline — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eric Kline Affiliation: Jun. 23, 2026 Keep quarterly Reporting

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eric kurfman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: eric kurfman Affiliation: Jun. 23, 2026 It is obvious that the only people who will benefit are the millionaire/ billionaire class. PLEASE do not stop quartly reporting. Enroll is only one example of what will happen.

"The majority of quotes found on the internet are incorrect." --Abraham Lincoln

"Peacemaking is nothing more than giving other peoples' conscience the same respect we want for our own." -- Wayne Jacobsen

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Eric Larra The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Larra Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting

requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Eric Lee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eric Lee Affiliation: Jun. 23, 2026 Biannual reporting is a very bad idea, and should not be put into practice. Thank you.

Eric Lee

Eric Levine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Levine Please do not reduce reporting. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Eric McQuilkin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric McQuilkin Shareholders and owners need more transparency not less. The costs of reporting are deminimus compared to the necessary and obligatory mandate that mangers report to owners and provide accurate accounting of operations throughout the year. Please continue to require QUARTERLY REPORTING.

Eric Meece — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Meece Keep quarterly reports requirements on CEOs please

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Eric Moller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Moller I am very strongly against this bill. To suggest that a less informed public is EVER better than a more informed one is the absolute height of stupidity. If companies are unable to handle the burden of quarterly reports, then they should remain private. To earn their right to my investment, I deserve to know what the company is doing. Difficult to claim that in a day of AI, and increasingly powerful Information Technology systems, a quarterly report is a burden. This will do nothing positive and only increase people's ability to hide that which they don't want their investors to see.

Eric Nicholson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Nicholson I think the 6 month reporting rule is a mistake. It gives less transparency to investors, who, after all, are the owners of the company. Semiannual reports will cause more volatility around earnings, make it harder for investors to efficiently allocate capital, and could increase company incentives to manipulate earnings.

Eric Snyder IntelligenceISIT Unipessoal Lda — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Snyder The idea to let companies file less often doesn't make sense in a world when most of the report can be written by an AI and then simply checked by humans. Consider that investors will make decisions based on this information, and 6 months is too long of a wait to get the information which will drive these investments. Heck, I'm buying and selling stock every day. Do we really think reporting less often is going to result in any huge cost savings? for who? If you're open to it, I'd like to see some alternate proposals on the new rule, rather than cutting down the granularity of reports. Thanks for listening. -e

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Eric spiewak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eric spiewak Affiliation: Jun. 23, 2026 Do not change reporting to anything less than quarterly

Sent from my iPhone

Eric St. Louis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric St. Louis I am against reducing the number of public company reports. This puts the average investor in a state where there is greater risk of ill informed decision making due to the lack of transparency. Also, I find it hard to believe that after several years, it has been proposed that the current manner of reporting is too burdensome on a publicly traded company.

Eric Swift — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eric Swift Affiliation: Jun. 23, 2026 There are enough attempts already to reduce accountability. We need more if anything. Leave the reporting rules as they are currently! Eric Swift

Sent from my iPhone

Eric V — Jun 23, 2026
Subject: S7-2026-15 From: Eric V Affiliation: Jun. 23, 2026 I’m Eric Vermillion a retired electrician in Gladstone OR, and I’m NOT in favor of changing the quarterly reporting.
Being in a family that was a victim of this exact type of corporate theft, you CAN NOT ALLOW this to change. I wouldn’t be surprised if the president directed this change, it’s the Easiest way for corporations to scam, grift, & mislead ALL investors in America. Those that are pushing this change

have Only their own interests in mind , NOT the investors that makes it all possible! ABSOLUTELY NO!!!!!

Eric von Lunen Geophysicist and Investor Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric von Lunen I believe transparency can not be maintained with fewer than 4 reports to investors annually. Cost of reporting is not an acceptable reason to justify less investor reporting.

Eric Wagner Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Wagner It is incredibly important to maintain quarterly reporting. This allows investors to get regular updates on all aspects of a companies financials and operations. Twice annual reporting will result in less disclosure, more mystery, greater opportunity for fraud and an unlevel environment for non institutional investors. Thank you

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Eric Wilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eric Wilson Affiliation: Jun. 23, 2026 Don't let the crooks off the hook, Keep Reporting !

Eric Wsrner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eric Wsrner This makes it too easy for in investors to be relieved of their investments.

Erick Chandos Retired electronic engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erick Chandos I’m respectfully asking that the reduced reporting periods be abandoned because transparency is important, the more information we have, the better it is for the investors. We as small investors already have very little insight into publicly traded companies, by cutting the frequencies of report will pit us at a more disadvantaged position.

Erick DeVore — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erick DeVore Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. The companies we trade are not being held back from greatness by the obligation to file four reports a year. The

entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well.

Erick Tapia — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Erick Tapia Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What is the benefit of hiding quarterly earnings ? To promote transparancy and investments with the public, the public should be allowed to review quarterly earnings! The SEC is supposed to help prevent insider trading and stop corruption, not promote it.

Ericka — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ericka Affiliation: Jun. 23, 2026 EJ Haqqi - Stay at home Mom, raising the next generation. We invest so much of our hard earned money so that we can provide security for our children and retirement for us. With the government
trying to get rid of social security (that we've paid into our whole lives!) we need reliable and timely stock information to make sure we don't lose our life savings.

Yahoo Mail: Search, Organize, Conquer

Erik Day — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erik Day Affiliation: Jun. 23, 2026 My name is Erik Day. Moving SEC reporting to semi-annual instead of quarterly will allow for further insider trading and corruption. This is clearly wrong, especially given the obvious insider trading already occurring and that current federal government ignores or whos leaders are the one's performing the insider trading. Do not allow this. Time to think about the bottom 99%.

Erik Fudge — Jun 23, 2026
Subject: S7-2026-15 Comments From: Erik Fudge Affiliation: Jun. 23, 2026 There is no reason for publicly owned and traded companies to go back to 6 month reports, as shareholders we have a right to know how the company does every quarter. Most citizens arent able
to brush off their losses, thats peoples retirements and savings, we need to be able to know how our investments perform so we can know if we need to make changes before people's entire savings are wiped out. -Erik F, Massachusetts.

Sent from AOL on Android

Erik Hill — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erik Hill Affiliation: Jun. 23, 2026 It is just creating more corruption. Ponzi schemes disguised corporation.

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Sent with mail.com Mail app

Erik Jackson Financial Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erik Jackson I am writing today because reducing public company reporting from quarterly to semi annual is an overall negative for investors. While it may slightly reduce cost, it provides less transparency and reduces the ability for investors to educate themselves and understand the details of what is going on within publicly traded companies. I believe the present quarterly reporting should stay. Thank you.

Erik Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erik Johnson As an investor, it is imperative that we get accurate and timely information regarding how the companies we are investing in are doing. Reducing the required reporting does not benefit investor/owners. It just makes us less informed and slower to react effectively to needed changes or opportunities.

Erik Polk — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erik Polk In this day and age we need MORE transparency, not less. Quarterly reports need to remain quarterly. Thanks

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Erik Ross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Erik Ross Affiliation: Jun. 23, 2026 I strongly urge the SEC to maintain the quarterly reporting requirement because extending the cycle to six months creates a dangerous information gap that directly harms retail investors. While corporate insiders, well-connected analysts, and massive institutional funds have the resources to track a company's health behind the scenes, everyday investors rely entirely on these mandatory public disclosures for basic transparency. Allowing companies to "go dark" for half a year strips away the public's primary tool for making informed financial decisions, fundamentally tilting the playing field toward Wall Street and leaving regular investors vulnerable to delayed, devastating market surprises.

Erik Ross

Erika Horstmann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erika Horstmann Affiliation: Jun. 23, 2026 No quarterly reporting! Why would you even consider this. Not good for every day citizens. Stop the madness!

Erika

Erika Huddleston — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Erika Huddleston Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not change the reporting rules. I believe it will hurt small investors like myself who are relying on market returns for retirement, it will create a lack of transparency that will ultimately harm markets and potentially bread fraud. These rules were put in place for a reason. Let's continue with responsible and quarterly reporting so that we can continue to have healthier markets. Thank you.

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erika johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: erika johnson Affiliation: Jun. 23, 2026 S7-2026-15 is bad for America. Allowing longer gaps in reporting only benefits corporate insiders, and will hurt average Americans. Please don’t pass this!

Erika Peters — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erika Peters Affiliation: Jun. 23, 2026 Opposition to the new SEC proposal would let them go dark for six months at a time .

Eric Peters, military, to ensure company do due to their stakeholders who invested their hard earned money.

Sent from my iPhone

Erika Reynolds — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erika Reynolds Affiliation: Jun. 23, 2026 Keep the quarterly reporting. Transparency is best for all involved. Not to mention that we, the people, are the most important part of this country. Holding businesses accountable helps to ensure that they remain honest. It is also just good business sense. Small businesses and non-profits have to report everything and remain transparent. It's non-negotiable.

Erika L. Reynolds
Mother, Co-founder & Executive Director of Rezilience Community Support Services

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Erin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erin Affiliation: Jun. 23, 2026 Erin Maloney, Human Resources Manager. Quarterly reporting is one of the most important reporting functions the US has. Don’t change it so that bad actors have 6 months at a time to hide their illegal movements.

Sent from my iPhone

Erin Benson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Erin Benson Affiliation: Jun. 23, 2026 We need oversight more than ever.

Erin Lloyd — Jun 23, 2026
Subject: S7-2026-15 From: Erin Lloyd Affiliation: Jun. 23, 2026 Quarterly reporting keeps public companies honest. We demand honesty.

Erin Rapp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Erin Rapp Affiliation: Jun. 23, 2026 Don’t fold to the corrupt. Keep accountability.

Sent from my iPhone

Erin Rivers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Erin Rivers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the current requirements for quarterly reporting. Right now, even the appearance of the corruption inherent with the lack of transparency could negatively impact investment and people's confidence in the market. Keep the report quarterly!
Erin Rivers
Lenexa, Kansas

Erin Rose — Jun 23, 2026
Subject: S7-2026-15 From: Erin Rose Affiliation: Jun. 23, 2026 Quarterly reports is the most common since if there are errors it is very likely to be caught earlier than later to make corrections!! Erin Rose, retired Office Manager and bookkeeper.

Erin Sandera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erin Sandera Affiliation: Jun. 23, 2026 We have to have quarterly reporting. At the very least, I would make it monthly! Do we really think after Enron and the worldwide economic crash that they caused that they're just going to do the right thing?!!

Erin Sanders — Jun 23, 2026
Subject: S7-2026-15 Comments From: Erin Sanders Affiliation: Jun. 23, 2026 This matters to me and many others . Quarterly reporting is not good enough itself. We need it to be monthly so the small investor such as myself can make better more educated decisions about what happens with our money. Every six months is ridiculous. Will only benefit the top shareholders and will leave the little guys standing in the dust having lost retirement and college funds, and everything else because we won’thave the information that a person needs to make the best decisions. Erin Davison. Washington State voter.

Erin Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Erin Smith Please retain the quarterly reporting requirement currently in place for public-company reporting. Thank you!

Erin Young — Jun 23, 2026
Subject: S7-2026-15 From: Erin Young Affiliation: Jun. 23, 2026 Erin Young - Pennsylvania - Let's continue with greater accountability for businesses and CEOs and keep quarterly reporting. Why would the SEC even consider going backwards? Such a consideration could not come at a worse time, when so many are feeling unheard and pushed aside for those with the deepest pockets. Please prove us wrong and keep the reporting to quarterly so that less harm can be caused by those in positions of power.

Sent from my iPhone

Erin Zoo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Erin Zoo Affiliation: Jun. 23, 2026 You must keep the quarterly reporting for these companies. Retail investors get screwed every single time and this is just one more way to let them hide their business.

Sent from my iPhone

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ermorris613 — Jun 23, 2026
Subject: S7-2026-15 Comment From: ermorris613 Affiliation: Jun. 23, 2026 Keep quarterly reports. We need to know how our funds are doing before it is too late to avoid loss.

Sent from my Galaxy

Ernest Capraro The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ernest Capraro Please do not proceed with this proposed change. If anything, it would be preferable to encourage more frequent reporting. Given the technical barriers, I would not suggest mandating higher frequency reporting, but a recommendation for a more continual data stream would reduce uncertainty for investors, and greatly reduce volatility from surprises. With the automation tools available now, companies can easily release key metrics monthly, weekly, daily, or even continually, without adding to headcount. This would be the optimal path to follow. Respectfully, Ernest

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Ernest J Webb — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ernest J Webb More reporting vs less. The information that is now required is important to the investors and I am all for keeping the current quarterly reports. The costs of reporting via texting or emails is just a compiled list and pushing a button. Companies know the information anyway, so this looks like an effort to keep investors in the dark. We hate to learn that companies are putting more effort to stop information flow to the people that own stock in their businesses. Even those that want a mailed version of the quarterly reports are not going to cost a significant amount of money.

ERNEST ROGERS — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: ERNEST ROGERS Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am a small investor in the marketplace. Don't allow this bill to pass transparence is very important to me more light on companies is always better.

Ernestine Patterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ernestine Patterson Affiliation: Jun. 23, 2026 To keep the accounts, active, appropriate, and intact, the reporting must remain quarterly.

Ernestine

Ernestine Wright — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ernestine Wright Affiliation: Jun. 23, 2026 Report quarterly

Ernestine

Ernie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ernie Affiliation: Jun. 23, 2026 As an individual deeply invested in the financial markets, particularly as a retiree, I wish to convey the profound importance I place on comprehensive and regular financial disclosures. Quarterly reporting serves as an indispensable tool for individual investors, enabling us to meticulously monitor the performance of our holdings and make well-informed decisions regarding our portfolios. This level of transparency is not merely a preference but a fundamental requirement for fostering trust and ensuring corporate accountability within the market.

Any initiatives that propose to scale back the frequency or detail of these critical reports raise serious concerns. Such changes could inadvertently undermine investor confidence and disproportionately affect segments of the population who rely heavily on investment income for their

livelihoods and retirement security. This includes many working-class individuals and those whose financial futures are tied to the stability and transparency of their investments.

Therefore, I strongly advocate for the preservation, and indeed the enhancement, of robust financial reporting standards to safeguard investor interests and maintain a healthy, accountable market environment.

Ernie Quaglieri

Ernie Rowan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ernie Rowan Affiliation: Jun. 23, 2026 Keep it the same, the only reason to go dark is to screw us absolutely not !! Retired you don't need my name

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Errol Davis — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Errol Davis Affiliation: Jun. 23, 2026 I do not agree with rolling back the reporting frequency. This will cause more guessing and many people like me will leave the market

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Esa Lehti — Jun 23, 2026
Subject: File No. S7-2026-15 From: Esa Lehti Less information about my investments equals less transparency. Decisions on investments are made based on up to date information so less reporting takes that away.

Esther Allman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Esther Allman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not trust others to look out for my interests instead of their own. You cannot allow everyday investors to be locked out and to blindly trust corporations not to simply act only for themselves.

Esther Mays — Jun 23, 2026
Subject: S7-2026-15 From: Esther Mays Affiliation: Jun. 23, 2026 Keep Quartly reporting

Sent from my iPhone

Esther Monzon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Esther Monzon Affiliation: Jun. 23, 2026 Why are you considering making a decision against small investors and their life savings, retirement funds and young people's first piggy banks? Have you no morals, decency and care of the public you work for?

Esther Monzon

Sent from my iPhone

Esther Su — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Esther Su Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please allow more transparency in stock market transactions for retail investors, some of our retirement income depend on this.

Eugene A Klein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eugene A Klein Hello, I am an American residing overseas most of the year and retain investments in the USA. An informed consumer, i.e. investor-owner is a valuable asset to a company and ought to be treated as such. A 50% reduction in a company's annual legal reporting requirements is regressive strategy and not in the interest of investor/owners. I myself will be looking for companies that continue to supply quarterly reports should the SEC approve this change to bi-annual reporting. Saving money and reducing communication to twice per year is not 'Fair Disclosure.' I hope that the SEC bases their final decision regarding any implementation of this change, as requested from the many companies influencing the SEC, with needed proper balance of perspectives and opinions from we the investor/owners as opposed to yielding to the "companies." Thank You, EA Klein

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Eugene Letourneau — Jun 23, 2026
Subject: S7-2026-15 Comment From: Eugene Letourneau Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!
Stringent OVERSIGHT is IMPORTANT and should be MORE ENFORCED,
Gene Letourneau

Eva Hoopes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eva Hoopes Affiliation: Jun. 23, 2026 We need the transparency and accountability of quarterly reports and signatures.

E . Hoopes

Eva Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Eva Miller Affiliation: Jun. 23, 2026 Eva Miller, Deed Clerk - Keep it quaterly! Why? I'm about to retire soon and I want to know my $$ is where it's supposed to be.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Evan Rowlands Nil — Jun 23, 2026
Subject: File No. S7-2026-15 From: Evan Rowlands I strongly recommend that you keep company reporting quarterly as this information helps me keep ahead of what is happening with the businesses that I invest in. If you change to half yearly, the business could be infianc difficulty I do not get the transparency to see the decline quick enough to divest.

Evangeline Goff Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Evangeline Goff I do not agree with only semi-annual reporting. Investors deserve to be kept informed on their investments more often than twice a year. In this fast paced world, a lot can change very quickly. In this age of electronics and AI, reporting should be faster and more often, not less.

Eve Chen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Eve Chen Current 4x reporting is better. If possible six times a year. When you own a piece of a business, you deserve regular, transparent communication from that business. Do you like if you only get information twice a year and the rest of the months sitting in the darkness?

Evelyn Marshall Blake — Jun 23, 2026
Subject: SEC Rule change From: Evelyn Marshall Blake Affiliation: Jun. 23, 2026 Not just NO but Hades NO. I can't hide my financials so why should big companies be able to do this. That is so wrong 😡

Evelyn Marshall Blake

Evelyn Ruckebeil — Jun 23, 2026
Subject: S7-2026-15 From: Evelyn Ruckebeil Affiliation: Jun. 23, 2026 This should be a petition ..this is so wrong stop corporate control!

Sent from my iPhone

Evelyn Turek — Jun 23, 2026
Subject: S7-2026-15 Comment From: Evelyn Turek Affiliation: Jun. 23, 2026 Keep it Quarterly !

Evelyn Zehia Retired - Insurance Underwriting Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Evelyn Zehia Shifting from quarterly to semi-annual reporting increases uncertainty, reduces transparency, and limits the ability to monitor company performance. With fewer updates, earnings announcements can become more volatile. Larger, sudden swings in retirement and brokerage accounts can be experienced when results finally drop. The wider gap between reports increases the risk of potentially allowing insiders to profit on non-public information at the expense of average retail investors. A significant majority of financial analysts and investors oppose eliminating the quarterly mandate. They argue it decreases market efficiency and conceals negative performance or mismanagement for up to six months.

Evelyne Ringia Hancock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Evelyne Ringia Hancock Affiliation: Jun. 23, 2026 Accountability to the public who have invested life savings to these companies is important. Keep quarterly reports

In today's world information changes by the minute, there are so many tools to help companies with reporting at an even higher frequency than quarterly reporting. In the world where AI can shorten the time it takes to report to hours compare to what was available in 1955, we should have more transparency not less.

Evelyne R. Hancock

evelyne.ringia@gmail.com

Evie Sands — Jun 23, 2026
Subject: S7-2026-15 Comment From: Evie Sands Affiliation: Jun. 23, 2026 Hello … It’s absolutely important to have and keep quarterly reporting! It’s the only way to have more current insight into investments of our hard-earned financial lifeline! The ultra-wealthy can afford to lose a chunk of their invested money and savings due to not having timely reporting and information. They would still survive nicely. But the rest of us, the average person, cannot! PLEASE do the right thing for the great majority of the people and KEEP reporting on a quarterly basis!! Thank you!
Evie Sands (artist, performer, investor) evs@roadrunner.com

Sent from my iPhone

EX ANON — Jun 23, 2026
Subject: S7-2026-15 From: EX ANON Affiliation: Jun. 23, 2026 Keep the quarterly reporting to protect the small investors who do not have easy access to inside information.

Exa Olsen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Exa Olsen Affiliation: Jun. 23, 2026 The Necessity of Maintaining Robust Reporting Requirements
To Whom It May Concern,I am writing to express my strong position that the Securities and Exchange Commission must continue enforcing comprehensive reporting requirements for publicly traded companies. These disclosures are not merely procedural; they are foundational to market integrity, investor protection, and the long-term stability of the U.S. financial system.1. Transparency is the cornerstone of fair markets
Investors — from large institutions to everyday individuals — rely on accurate, timely, and complete information to make informed decisions. Without mandatory reporting, the information gap between insiders and the public widens dramatically, increasing the risk of manipulation, misinformation, and unequal access.2. Reduced reporting invites systemic risk
History has repeatedly shown that when transparency erodes, systemic vulnerabilities grow. Inadequate disclosure contributed to major financial crises, corporate collapses, and widespread investor losses. Maintaining strong reporting standards is essential to preventing similar failures in the future.3. Public companies benefit from public trust
The privilege of accessing U.S. capital markets comes with the responsibility of providing clear, consistent disclosures. Investors place their trust — and their capital — in companies based on the information the SEC requires them to provide. Weakening these requirements would undermine confidence in the markets and increase volatility.4. Reporting protects not only investors, but companies themselves
Clear, standardized reporting reduces uncertainty, supports fair valuations, and helps companies avoid reputational and legal risks. It also ensures that all market participants operate under the same expectations and regulatory framework.5. The global competitiveness of U.S. markets depends on strong oversight
The United States is widely regarded as the gold standard for financial transparency. Maintaining rigorous reporting requirements preserves this reputation and ensures that U.S. markets remain attractive to global investors who prioritize stability and accountability.For these reasons, I urge the SEC to continue enforcing — and where appropriate, strengthening — reporting obligations for all public companies. The long-term health of our markets depends on transparency, consistency, and the protection of investors at every level.Thank you for your attention to this matter and for your continued commitment to safeguarding the integrity of the U.S. financial system.Sincerely,
Exa Olsen

Excalibur Moore — Jun 23, 2026
Subject: S7-2026-15 Comment From: Excalibur Moore Affiliation: Jun. 23, 2026 You only want to make this change for nefarious purposes. You know what you are doing, and you should be ashamed.

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Excalibur Moore
(He/They/It)
(310) 310-5744

Sent from Proton Mail for iOS.

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ezra kohn Regular person — Jun 23, 2026

Subject: File No. S7-2026-15 From: ezra kohn Lessening reporting requirement gives more opportunities for failures to sneek by without being caught. Publicly traded companies remain a cornerstone of the economy and would think more important to keep the consumer protected Thank you

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F Tole — Jun 23, 2026
Subject: S7-2026-15 Comment From: F Tole Affiliation: Jun. 23, 2026 Quarterly at minimum. Volatile companies/industries monthly.

Flo Tole

Fabiana Perdomo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Fabiana Perdomo Affiliation: Jun. 23, 2026 The SEC works for the people not first corporations (which are not people). Reports must be kept quarterly as the people needs to be informed and corporations are to be held accountable.

Fabiana Perdomo
BSN, RN, CCM
New Jersey

Faith Benjamin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Faith Benjamin Affiliation: Jun. 23, 2026 I really do not want to place personal details other than my email. I shouldn't have to beg publicly for the right position to be held. Please keep Quarterly Reporting for the SEC.

Sent from my iPhone

Faith Hope And Love — Jun 23, 2026
Subject: S7-2026-15 Comments From: Faith Hope And Love Affiliation: Jun. 23, 2026 MELISSA FULLER
MY JOB IS, I AM A DRIVER. TRANSPARENCY IS EVERYTHING! WHEN SOMETHING EFFECTS ME AND MY LIFE AND MY FAMILY, IT IS ABSOLUTELY MY BUSINESS ESPECIALLY WHEN I AM PAYING FOR THAT SOMETHING! QUARTLY KEEPS THINGS IN ORDER AND THERE ARE NOT SURPRISES IN THE LONG TERM!! QUARTERLY IS EASIER TO MAINTAIN AND TO MANAGE! OUR VOICES MATTER! PLEASE LISTEN TO THE PEOPLE! THANKS!

Farside — Jun 23, 2026
Subject: S7-2026-15 Comment From: Farside Affiliation: Jun. 23, 2026 Having worked in IR and even more as a shareholder, I think it is vitally important to keep reporting quarterly and for CEO and CFOs to have to sign those reports. Do not make the heads of companies LESS accountable and put us on an even more slippery slope to oligarchy!

Tracey T Turner

Fatima Cousett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Fatima Cousett Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
SEC, I am asking you to do not end Quarterly Reporting. It is important for Public Companies to be transparent and not ever be allowed to go dark for any amount of time. Public Companies going dark give insiders access to committing fraud by stealing investors monies and/or causes stock prices to rise. We investors work very hard building our retirement and savings portfolios like others so that we have a cushion after retirement. SEC, it is with great hopes that you will make it a priority that the laws and rules currently in place stay in place in order to maintain a fair stock market that is transparent all the time so investors feel protected against potential fraudsters and will want to continue to make investments in the stock market. Thank you for your time.

Faye Drain — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Faye Drain Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: WE NEED MORE EXPOSURE NOT LESS. Apply the law equally!!! PLEASE, DO BETTER FOR THE CITIZENS OF THIS COUNTRY. THANK YOU.

Faye Morgan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Faye Morgan Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY. AS AN INVESTOR I LIKE TO SEE ACCOUNTABILITY MORE FREQUENTLY.
CHARLES MORGAN
PRIVATE INVESTOR

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fbaratta — Jun 23, 2026
Subject: S7-2026-15 Comment From: fbaratta Affiliation: Jun. 23, 2026 How can this be a problem. If paper and mailing is an issue, make it paperless and send text/email. There needs to be oversight.

Sent from my Galaxy

Federico de Luca — Jun 23, 2026
Subject: File No. S7-2026-15 From: Federico de Luca As individual investor, I strongly oppose the proposal to allow companies to reduce public reporting from four times a year to just two. Less transparency does not eliminate uncertainty; it increases it. When information finally does arrive, the surprises will be bigger, the reactions sharper and the market volatility greater. At its heart, investing is ownership. When you own a piece of a business, you deserve transparent and timely communication. Reducing reporting requirements does not make investors more patient: it simply makes everyone less informed. Companies operate every day, products launch and customers are won or lost constantly. Owners should not be left in the dark for six months at a time. In an era of AI and highly efficient disclosure tools, cutting updates in half is a step backward for market integrity. I urge the SEC to protect individual investors and maintain the current quarterly reporting framework.

Federico Mojica — Jun 23, 2026
Subject: File No. S7-2026-15 From: Federico Mojica Please do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. Being informed investor is important to determine the health of the companies that we invest in. AI should reduce the cost that companies incur for reporting.

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fern yaffa — Jun 23, 2026
Subject: Comment on S7-2026-15 From: fern yaffa Affiliation: Jun. 23, 2026 Fern Yaffa. I am retired and planned and saved for my retirement. I, like many other retirees cannot afford to have our retirement funds depleted by switching to bi-annual reporting. Continue quarterly reporting.

Sent from my iPhone

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fili martinez — Jun 23, 2026
Subject: S7-2026-15 Comments From: fili martinez Affiliation: Jun. 23, 2026 Filiberto Martinez world boss yea stop hiding secrets from the world when the governing body which you all control has access to all our information. You will not hide from us

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Finn Zwager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Finn Zwager Reducing the reporting rate will make the market less transparent and make it easier for companies to hide information for a longer time. It will increase insider trading of the few ‘in the know’ and leave the common investor in the cold. Keep the market functioning well by keeping transparency at its highest level.

Flagship Consulting Services LLC CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Flagship Consulting Services LLC Please reject the move to

semi-annual reporting because it's good for insiders, but bad for the public.

Flat Rate Services Charlotte — Jun 23, 2026
Subject: S7-2026-15 Comment From: Flat Rate Services Charlotte Affiliation: Jun. 23, 2026 To whom this may concern.

These are my feelings regarding the proposal to allow companies to not file their financial reports for up to six month. As yon will read I feel it's not a good idea. It will also give certain people an unfair advantage in the markets. This will only help deepen the economic income gap that is already bad and getting worse.

Who in their right mind imagined this would be anywhere near a good idea to implement? This will only open the door for insiders with higher net worths to cheat the system and the people that can't get the inside Intel. This is also opening door to another potential huge banking crisis if the wrong or bad actors get info that others don't have. If enough bad actors get inside Intel they could send the whole world into a major economic depression and widen the income gap in America making the ultra rich Uber rich and the upper middle class, middle class and poverty level income people basically destitute.

Thank You
Glenn Durand
980-319-4697

Flavia Neves Gitersonke None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Flavia Neves Gitersonke As a shareholder of many companies, and therefore owning a piece of those business, I deserve to receive information on a quarterly basis as least. Less than that shows pure lack of transparency. And I might decide to invest somewhere else. Thanks.

Flo Kemp — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Flo Kemp Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep
Quaarterly reporting unless you want a recession!

Flo Wilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Flo Wilson Affiliation: Jun. 23, 2026 Companies close their book monthly. Reporting quarterly to shareholders should be a minimum. It is easy to keep stock price high by hiding problems or lawsuits. Executives could vote to give
themselves an increase when it is not warrented

Flo Wilson CPA

Sent from AT&T Yahoo Mail on Android

Florence Dolski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Florence Dolski Affiliation: Jun. 23, 2026 Yes to keep quarterly reporting

Sent from my iPhone

Florence Willick None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Florence Willick There is no need for semi annual reporting unless they are trying to keep information from the public. NO to Sem-Annual Reporting. Quarterly reporting helps keep them more honest and more transparent.

Florin Braileanu — Jun 23, 2026
Subject: File No. S7-2026-15 From: Florin Braileanu Cutting down the number of financial reports a company must provide from four to two a year would leave investors with only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty, by the opposite, it increases it. Then, when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Flower Mom — Jun 23, 2026
Subject: S7-2026-15 Comments From: Flower Mom Affiliation: Jun. 23, 2026 My name is Clara, and I'm a freight broker. Transparency each quarter is imperative to my understanding of the commercial market ratings; which in turn, aids my projections of shipment inquiry and load carrier offers.

Floyd Muzzy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Floyd Muzzy Affiliation: Jun. 23, 2026 The crooks are at it again, stealing money from the poor and middle class to make the wealthy richer. you know what you can kiss.

Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fool Qtrly updates reduce volatility. Preserve the status quo of quarterly reporting.

Fool Community — Jun 23, 2026

Subject: File No. S7-2026-15 From: Fool Community The way things are today, we need more reporting. Not less. More transparency. Not less. All US companies should file with the SEC every quarter.

Ford Dotterer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ford Dotterer Big business is protecting itself with more monopolies as they buy out competitors and strengthen their moats. I think it is important that there are some minimum standards to which they should be held. Reports on their progress is one public way to see into their business. As a shareholder and more (I am in support of fair trade) I would like to see reporting strengthened, not diluted.

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fordbook47 — Jun 23, 2026
Subject: S7-2026-15 Comments From: fordbook47 Affiliation: Jun. 23, 2026 More visibility, more honesty. Not
less.
Do not change reporting.
AI can help you handle all the information, I'm told.

Otherwise, it seems like you're being sneaky, maybe dishonest.

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone

Former Motley Fool subscriber Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Former Motley Fool subscriber I do not support the reduction of investor information which would result from this proposal. Four times a year reporting to investors/owners makes our decisions better informed. Cutting that information in half would be a huge mistake.

Forrest Hendricks Post Production Supervisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Forrest Hendricks As a value investor I am very disappointed with the proposal to reduce the number of reports for publicly traded companies to twice a year. This dramatic reduction in transparency will be a large disservice to the public overall and actively harms capitalism in America. Thank you.

Forrest Retired and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Forrest Quarterly reporting seems to far apart for many things. When companies are in transitions or tech is changing it is a long wait to see the results. The half year could work for companies that are fairly stagnant but it is really to far removed when changes are happening at much of todays paces. Im trying to understanding a valuation now and am hating to have to wait a few more months to get a picture of why. I believe reducing the reporting time frames will give more advantage to and cause more to be done with insider information. It seems it would increase issues and hurt regular smaller investors.

FOUCART retired Financial Officer BOLLORE GROUP in PARIS France — Jun 23, 2026
Subject: File No. S7-2026-15 From: FOUCART The depth and sophistication of the US Financial Market is certainly based on the quality, depth and frequency of the financial information provided by companies to their shareholders. Reducing the requirements is like breaking the thermometer in an attempt to reduce fever.

Fragrance of Yah — Jun 23, 2026
Subject: S7-2026-15 Comments From: Fragrance of Yah Affiliation: Jun. 23, 2026 Absolutely not!!! That's so problematic!! Why should investors be in the dark for 6 months? I think it should be monthly in fact. Quarterly was still too much time for investors to wait for information. They need to know if they want to continue to support these companies! It's insane to think they should know less, when they should know more!!

Warmly,
Fragrance "of Yah" Harris
Recording & Performing Artist- Fragrance of Yah
📧fragranceofyah@gmail.com
📞 (716) 253-1404
🌸 www.fragranceofyah.com

Fran Hardy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fran Hardy Affiliation: Jun. 23, 2026 Fran Hardy retired
You are here to protect the economy not just for the rich but the everyday people too. Do your job!
Thank you

Please don't share my email. I'll just delete unknown senders.

Sent from my iPhone

Fran Merrion — Jun 23, 2026
Subject: S7-2026-15 Comments From: Fran Merrion Affiliation: Jun. 23, 2026 Do not change the quarterly reporting. It is essential to my future financial planning.

Fran Merrion
219-873-4155
5877 Warnke Rd.
Michigan City,IN 46360
franistops@gmail.com

Fran Mulhern — Jun 23, 2026
Subject: S7-2026-15 Comments From: Fran Mulhern Affiliation: Jun. 23, 2026 No changes

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Fran Salmon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fran Salmon Affiliation: Jun. 23, 2026 SEC,
Quarterly reporting must stay!

Fran Salmon

Sent from my iPhone

Fran Thomas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fran Thomas Affiliation: Jun. 23, 2026 France's THOMAS,
KEEP IT quarterly!! Please!

Frances Beckman Investor and Credit Card User — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frances Beckman I, along with numerous Motley Fool Community members, believe that 2x yearly information proviso is a mistake. With the advent of AI, costs are dropping, not rising for information. More and more I must interact with uneducated individuals who think something is other than what it truly is. Information MUST be forthcoming at all times so to reduce SEC information to two times a year is not reasonable nor really justifiable in today's fast, AI induced computer world. Please ensure all securities information (company reports) is continued and required on a quarterly basis. Thank you.

Frances Laura Frost Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frances Laura Frost Smith Quarterly reports are what investors look at.

Frances Muller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Frances Muller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Keep quarterly reviews and reports!
Frances Muller

Frances Sandoval — Jun 23, 2026
Subject: S7-2026-15 From: Frances Sandoval Affiliation: Jun. 23, 2026 Quarterly

Yahoo Mail: Search, Organize, Conquer

Frances Spaulding The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frances Spaulding We must have MORE transparency, not less transparency. Shareholders deserve to have as much data as possible, in order to make informed and timely decisions. The proposed semi-annual reporting rule is a very bad idea and should not be adopted.

Frances Winzenried — Jun 23, 2026
Subject: S7-2026-15 Comments From: Frances Winzenried Affiliation: Jun. 23, 2026 My name is Frances Winzenried, and I am retired. We need quarterly reporting at a minimum. To do less leaves my investments at risk. I need to know my investments quarterly so that I can match my position quarterly with my retirement funds. Quarterly keeps everyone honest.

Get Outlook for iOS

Francesca Long — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francesca Long Please keep the quarterly earnings reporting requirements. As an investor, this information is important to me and helps me make decisions.

Francine D'Amboise — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Francine D'Amboise Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Good morning. Going to a semi-annual resorting system opens the door to fraud, poorly kept records and insider trading. The costs for these potentially negative opportunities are too great for the invester and employees. In my position, I am required to provide my customer a weekly, monthly, quarterly, and annual report for transparency. The SEC should not change its current reporting standards.

Francis (Frank) Di Genova Air Quality Engineer (retired) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis (Frank) Di Genova Change of quarterly company reporting requirements to semiannual company reporting is a short-sighted idea that should have been dismissed out-of-hand by the SEC. It's easy to understand how mob bosses, billionaires, and

their spineless sycophants may overlook the importance of timely business information to the average American investor because someone else is doing the hard work of business data research and analysis for them. But reliable quarterly information about investments and potential new investments is critically important to small investors like me who risk our financial futures on receiving the mostly timely, reliable information available.

Francis Bishop — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis Bishop I believe regular accurate reporting is an essential part of a properly functioning and transparent investment environment. It is in the shareholders interest to be provided this information to help prevent corruption and other nefarious behavior from publicly own companies. As such we need regular reports not less reports and these reports should be standardized with less room and tolerance for the fine print and disclaimers in the back.

Francis Cairo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis Cairo Please require quarterly reports not semi-annual reports. We need more information not less about the companies whose stocks we own. Thank you

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Francis Duckworth Retired investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis Duckworth It already has become more difficult to acquire good, non conflicting information in order to make informed decisions. Please don't add to this with the proposed reduction in quarterly reports. Respectfully yours, Francisduckworth@aol.com

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Francis J Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis J Smith NO WAY DO I WANT TO BE LESS INFORMED !!! DO NOT CHANGE TO TWICE A YEAR !!!!!!!

Francis J Smith Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis J Smith No way do I want to be less informed DO NOT CHANGE FROM QUARTERLY TO BI ANNUALLY!!!!

Francis LaPlante — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis LaPlante I think it is a mistake to reduce the number of public-company reports from four times a year to just two. Reducing the amount of information does not help investors. The reports are mostly computer generated so there isn't much change in costs to companies. Investors respond to earnings and investments. Confidence is built on good leadership as evidenced by good reports.

Francis Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Francis Smith Affiliation: Jun. 23, 2026 **** no
Stop this from ever happening
The deck is already stacked against the average person already

Sent from my iPhone

Francis Viscount — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francis Viscount I oppose reducing the public reporting requirements for publicly traded companies. I am a share holder and I have experienced the downside of when companies withhold information by making bad decisions. I believe as an owner I am entitled to all the information about company actions, policies, decisions, etc. on an a timely basis. It is important to remember that the SEC requirements exist because of the failures of companies to disclose important information in the past. I do not believe the need for the current frequency of reporting has lessened. Please do not change the current requirements.

Francisco Figueroa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Francisco Figueroa Affiliation: Jun. 23, 2026 We need to keep quarterly reporting. Not doing so, would keep shareholders in the dark for too long, and would continue supporting the corruption involved in the seeking of privilege information for trading, and keeping the small investors in the dark, while the big controlling funds mine and use privileged information to influence the markets. We need more frequent accountability, not less. The SEC has a respinsibility to all investors. Reducing accountability will erode even further its authority and credibility

"... nada es tan peligroso como dejar permanecer largo tiempo a un mismo ciudadano en el poder. El pueblo se acostumbra a obedecerle y él se acostumbra a mandarlo; de donde se origina la usurpación y la tiranía".
Simón Bolívar.
Discurso de Angostura.
15 de febrero 1819.

Francisco Mercado — Jun 23, 2026
Subject: S7-2026-15 Comment From: Francisco Mercado Affiliation: Jun. 23, 2026 How to know if the company you invested in is honest and trustworthy without this quarterly reporting? Are we going back to the days of ENRON?

Francois Lacasse Desjardins securities — Jun 23, 2026
Subject: File No. S7-2026-15 From: Francois Lacasse Information and transparency is key as well as data in order for markets to be able to price and assess risk properly. I'm all for less red tape but regulations are there for a reason and I truly believe that having financial results only twice a year

would make markets less efficient and too Volatile on earnings report dates.

Frank Addonizio Ameriprise Financial — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Addonizio I disagree with the proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Less transparency doesn't eliminate uncertainty. It increases it

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FRANK BADURA — Jun 23, 2026
Subject: File No. S7-2026-15 From: FRANK BADURA KEEP IT QUARTERLY!!! Corporate management needs to be accountable to the owners.

Frank Bernhardt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Bernhardt I am depending on regular and frequent and rwgulared reports for investment decisions. Therefore I strongly opppose the tendenc to reduce reports frequenx since it reduces accountability.

Frank Burtlow — Jun 23, 2026
Subject: S7-2026-15 Comments From: Frank Burtlow Affiliation: Jun. 23, 2026 This is ridiculous , if your investing in a company you should receive timely info. This makes it easier for companies to hide information

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Frank Cairns — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Cairns I support retaining the current system of having companies report quarterly. The reduced transparency resulting from the change to two reports a year would be a negative for investors.

Frank Carlson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Carlson Transparency is required for all business entities and provide needed information for all stakeholders. The Semi Annual Reporting Rule should not be allowed.

Frank Conde The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Conde Reducing required reporting to two times a year is a terrible thing to do. The public needs more transparency from publicly traded companies rather than less to protect the investing public. Please keep the four quarterly reports per year as is.

Frank Horwath — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Horwath Reducing quarterly reporting requirements will reduce information transparency on a regular basis to shareholders. I am adamantly against this proposal!

Frank Kistner CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Kistner In my opinion, reducing the frequency of financial reports made by public companies would be a mistake. I have read that the cost of producing these reports is one factor driving this proposal. I say hogwash. Financial reports are easily generated by modern accounting systems. The "work", in my opinion, is the preparation of footnotes and disclosures. These are critical to understanding risks associated with a company. Personally, I would like to see MORE disclosure by public companies. Too many people (including elected representatives) have access to non-public information. Complete and timely disclosures will help level the playing field for investors.

Frank Maggi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Frank Maggi Affiliation: Jun. 23, 2026 To whom it may concern,

I can't believe that at this time, in this country, under this administration, which has demonstrated over and over and over again, a total absence of any moral or ethical standards and total disdain for the law and has brought on a level of blatant corruption, insider trading, grift, lies and outright theft unrivaled in our country's history, your commission would even consider a rule doubling the reporting time for companies to file their public reports.
This new rule would give corporations more time and opportunity to cover their misdeeds, malfeasance, and corruption. To believe otherwise is to be beyond naive.
For your commission to institute this new rule would be a demonstration of your commission's members willing stupidity or their cynical complicity in the corruption that will be practically guaranteed to follow (as if we need more).
And I have no faith in your commission's stated mission to "oversee" anything. It was your commission that allowed Bernie Madoff to go undetected for years.
This ruling will only further divide this nation between those who are, by comparison, suffer under the law and are bound by it (common working people) and those who are powerful and connected and are protected by and freed from the law.
To all the commission members of the SEC who will be voting on this: Act, not just as commissioners, but as fellow human beings with a conscience and a duty to society as a whole and willingness to make it better. Decide on more transparency, not less.

Frank Maggi, retiree

Sent from my iPhone

Frank Reggiani — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank Reggiani If this rule change is passed the market will become more of a gamble or a game of chance . We have Vages and Draft King for that.

FRANK SCAVO — Jun 23, 2026
Subject: S7-2026-15 Comment From: FRANK SCAVO Affiliation: Jun. 23, 2026 Actually we need to keep quarterly reports. I do it for IRS TAX FILING!! If I can't do it, they can't do it, for same reasons. They already have data, like I do. Just list reports.
 There's no reason besides your being COMPLICIT in aiding and abetting thiz ridiculous change. Maybe we need to go to BI MONTHLY INSTEAD

"Only Americans can hurt America" General Dwight D Eisenhower
Frank 570-904-1230

Frank Spina — Jun 23, 2026
Subject: S7-2026-15 Comment From: Frank Spina Affiliation: Jun. 23, 2026 Quarterly reports are needed.

Frank The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frank I strongly oppose S7-2026-15. It will only hurt retail investors.

Frank VanCleef — Jun 23, 2026
Subject: S7-2026-15 Comment From: Frank VanCleef Affiliation: Jun. 23, 2026 Keep it the way it is . No changes

Frank VanCleef
Director/NASCAR Marine

(386) 212-9605

Franka Ralph As Investors, we need to keep receving reports om the svhedule that exists now . Many use these reports tojhelp in us deciding how much we are going to invest. I want the schdule to stay as is. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Franka Ralph This email was sent to my email account.

Franklin Jarvis — Jun 23, 2026
Subject: S7-2026-15 From: Franklin Jarvis Affiliation: Jun. 23, 2026 Criminals belong in jail. Don't set a bad example by giving any an early release.

Frazier Damon NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frazier Damon I am opposed to a semi-annual report.

Frazier Scott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Frazier Scott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
In a world already plagued by rampant inequity, you propose to add to the inequities, by removing the requirement for quarterly reporting? Do you have no soul? No conscience? How could you even think to do this, if you purport to be a watchdog of malfeasance in the stock market? Please reconsider! We don't need the "playing field" any more skewed!
Frazier Scott

Fred Beisse Poor Richard's Investment Club — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred Beisse Companies should be required to continue to submit financial reports every quarter. More frequent reports help investors identify when a company does well or runs into financial difficulty and help investors make decisions to buy more, hold, or sell all or part of an investment.

Fred Burress — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred Burress In this age of apparent unmatched corruption, I am AGAINST less transparency and governmental reporting requirements. Please maintain the quarterly requirements.

FRED C TANZELLA Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: FRED C TANZELLA Businesses operate daily and execute their strategy and operations. Cutting the reporting requirements in half means less information for owners to make buying and selling decisions. In the age of AI, the SEC should be increasing reporting requirements not decreasing them. Would any of you let your business run and not have visibility on how it's performing?

Fred Campbell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fred Campbell Affiliation: Jun. 23, 2026 Fred Campbell, Security Officer. Accountability is important in preventing fraud!
I had a relative who lost all his retirement funds because their CEO lied to them!

Yahoo Mail: Search, Organize, Conquer

Fred DaVeiga Financial Advisor and Wealth Manager — Jun 23, 2026

Subject: File No. S7-2026-15 From: Fred DaVeiga More transparency is needed . not less!

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fred hayes — Jun 23, 2026
Subject: S7-2026-15 Comment From: fred hayes Affiliation: Jun. 23, 2026 The quarterly reporting should stay as is. It’s a good check on companies, ceo’s and their boards

Sent from my iPhone

Fred Hetzel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Fred Hetzel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please reconsider eliminating quarterly

Fred LeMoine Retired Ironworker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred LeMoine I am retired with a substantial portion of my retirement invested in stocks. Please do not change quarterly reporting. It has worked quite well and doesn't need fixing. Thank you

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Fred Lockwood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred Lockwood When you invest in a company's stock you become an owner. An owner needs regular, transparent communication from that business. The proposed reduced reporting period reduces the connection with that company, resulting in a less informed owner. The argument that fewer annual reports would reduce costs is not valid with the introduction of AI. Also, the argument that reducing pressure on companies to manage quarterly reporting periods is sketchy as it results in less informed owners that have to make decisions with less information. I urge the SEC to keep quarterly reporting periods in place. Thank you.

Fred Malphurs Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred Malphurs The proposal to make only one public financial report a year is reckless endangerment to the financial well being of tens of millions of individual investors and just one more proof that corporations are not people.

Fred Meliniotis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fred Meliniotis Affiliation: Jun. 23, 2026 Keep the same quarterly reporting requirements. Fred Meliniotis A Basic Cut lawn care Ruidoso Nm (575) 489-9057 meliniotisfred@gmail.com

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Fred Miller — Jun 23, 2026

Subject: S7-2026-15 Comments From: Fred Miller Affiliation: Jun. 23, 2026 Keep the reporting quarterly. We need more visibility not less.
Frederick Miller
Applications engineer
Fred.k.miller@gmail.com
816-804-9428

Fred Nadelman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Fred Nadelman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I don't want any information blackouts.
Fred Nadelman, a citizen

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fred schilffarth — Jun 23, 2026
Subject: S7-2026-15 Comment From: fred schilffarth Affiliation: Jun. 23, 2026 Don't let the love of money keep you from going to hell

Yahoo Mail: Search, Organize, Conquer

Fred Strauss — Jun 23, 2026
Subject: File No. S7-2026-15 From: Fred Strauss For individual investors, not requiring companies to report quarterly is a bad move creating opacity and undermining trust in a company. Quarterly reporting protects individual investors. The companies most likely to opt out are the ones where oversight matters most. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

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fred tews — Jun 23, 2026
Subject: S7-2026-15 Comments From: fred tews Affiliation: Jun. 23, 2026 My name is Freddie W. Tews Jr . I am disabled, no longer able to work , and investing is about the best/only option left for me and my wife!! If we were to be set aside, or pushed out of the way, in the investment market for 6 months and a shot how would that better help the individuals investment, the individuals portfolio, not to mention how would it affect our communities? Can you say with certainty, that it would have a positive affect, on not only individual people, but our communities as well? It shouldn't be left to report every 6 months!! In my opinion, " it should be required that reporting take place every 30 days, at minimum.. to have transparent and daily access to reports would be in the best interest to the people and communities!!" Those that are trying to keep the inside secrets about the market quiet as long as possible to benefit themselves, should lose all right and privileges to the use the market bottom line!! To allow them to continue the path that they are going hurts the individuals and cripples our community in aspects, that are yet unseen.. by doing so would be a criminal act against we the people therefore, we need to not let this bill go any further.. I'm sure people there at the SEC are not real fond of the idea of going to jail against charges of conspiracy or fraud to we the people!! THANK YOU, FOR YOUR TIME AND CONCERN OF THIS MATTER BEFORE YOU!!

Frederick Dielman, part of The Motley Fool Community Stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Frederick Dielman, part of The Motley Fool Community Dear Interested Parties, Transparency and regular reporting are essential to properly informed investing. Please do your part to ensure a continuation of the requirement for quarterly reporting. Thanks, Rick Dielman

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Freedomshtf — Jun 23, 2026
Subject: S7-2026-15 Comments From: Freedomshtf Affiliation: Jun. 23, 2026 🙏 Transparency in quarterly reports needs to remain. AI is going to invest second by second. If like to keep investing day by day.

Sent from Proton Mail for Android.

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freedomway — Jun 23, 2026
Subject: S7-2026-15 Comment From: freedomway Affiliation: Jun. 23, 2026 Keep reporting on a QUARTERLY basis. I'm an investor (as are my retirement plans); and there is a significantly high level of activity within the technology sector, especially around AI, that I want to monitor. Too much can happen in three months, no less six.
Thank you.
Valerie Staats

Freeman Hobs Allan — Jun 23, 2026
Subject: S7-2026-15 From: Freeman Hobs Allan Affiliation: Jun. 23, 2026 The enron scandal was a fat cat corruption of mega proportions. Keep the reporting quarterly. And keep CEO 's liable to penalty when they lie.

Richard Hobcraft "Freeman" Allan III - 1425 Trailside Ct #102 Charlottesville VA 22911 freemanhobs@gmail.com 434-409-8666 Independent Scholar-VirginiaHumanities.org; Author; Researcher; Iconologist; Environmental Activist Aim to serve others & Planet Earth. Try a smaller footprint. Laugh more! Need less stuff.

Friedhelm Maur — Jun 23, 2026
Subject: File No. S7-2026-15 From: Friedhelm Maur I m against semi annual reports and request 4 per year

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Friedrich Gebessler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Friedrich Gebessler Dear Sirs, Allowing companies to reduce the reporting period to half-annual reports is not what I want to see as an active investor. In the age of AI compiling quarterly reports should be easier than ever and I want to continue to have quarterly updates that are not negotiable in order to continue to have the required trust and transparency in any publicly traded company I'm actively invested in or consider to invest in. A lot can happen within 6 month so reducing the report frequency is just asking for trouble down the road. I'm humbly asking you to keep enforcing the quarterly reports, no exceptions! Respectfully, Friedrich (Fritz) Gebessler

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Fritz Bazeley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Fritz Bazeley Affiliation: Jun. 23, 2026 Everyone outside company management needs to see quarterly reporting.

Frederick Bazeley
Cincinnati OH 45238

Sent from my iPhone

Froylan Segura — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Froylan Segura Affiliation: Jun. 23, 2026 I need a quarterly report from the compaies I have investmments.

Thank You
for your consideration
F.Segura

Sent from my iPhone

G Glogas — Jun 23, 2026
Subject: File No. S7-2026-15 From: G Glogas Please keep the public company reports at four times a year rather than just two. Limiting information to the public does not help the public make better choices. Moving to two reports a year will make it more difficult to observe trends in company performance. People need to know what management is doing and know the outcome of any

changes. Four reports annually will keep the public better informed than two will.

G M — Jun 23, 2026
Subject: Comment on S7-2026-15 From: G M Affiliation: Jun. 23, 2026 Quit trying to screw Americans!

Sent from my iPhone

G Wolf — Jun 23, 2026
Subject: File No. S7-2026-15 From: G Wolf Investors or shareholders have a right to demand appropriate transparency about a company's activities and performance on a regular basis. To cut the reporting requirements of companies in half reduces this right for transparency and adequate insight into a company's activities. At the same time it may also reduce the perceived "degree of safety" of investments in companies where the reporting "accountability" has been reduced. Consequently the lack of reporting could have a negative effect on a company's share value if they should choose to reduce reporting to 2 times instead of 4 times per year because investors may choose to focus on companies that continue to be more transparent and keep reporting 4 times a year.

G. Mark LeGrand Professional Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: G. Mark LeGrand I do not agree with public companies reporting only every six months instead of every three months. Investors need the clarity from public companies.

G. Stubblefield — Jun 23, 2026
Subject: File No. S7-2026-15 From: G. Stubblefield When has LESS transparency EVER been considered MORE beneficial? In this day and age of AI, it takes little to no effort to CONTINUE reporting FOUR TIMES per year, vs. limiting it to just TWO. This new proposal is SUSPECT. Please keep the REPORTING paradigm AS IS. Thank you.

Gabriel Bowens The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gabriel Bowens I disagree with the proposal of reducing the number of public-company reports and believe it is a big mistake. Investors have every right to have regular communication at the minimum of 4 times per year or quarterly. This proposal will create even more distrust in companies in a time where there is a growing divide between these companies and those who they serve in the public. There is no excuse or good reason to why companies should have less reporting especially with the advent of AI which is creating better efficiency and allow these companies to report record profits.

Gabriel Lawrence CPA — Jun 23, 2026

Subject: File No. S7-2026-15 From: Gabriel Lawrence Semiannual reporting is a poor policy. As "owners" of a business in which we invest, we need to continue to have quarterly reporting.

Gabriela Hirsch-Port — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gabriela Hirsch-Port Affiliation: Jun. 23, 2026 When every day investors like myself and other of my family are placing their money in these corporations we have an absolute right to transparency as to what is happening with our investment. Allowing them to go dark for 6 months at a time prevents us from making educated decisions about where we can place our funds. What you are doing by allowing them to do so is to take measures that can result in the losses of our funds. Eventually this will backfire and less and less everyday investors will stop investing in stocks. We ask that you keep the transparency so we can keep investing.

Thank you for protecting investors rights

Gabrielle Everett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gabrielle Everett Affiliation: Jun. 23, 2026 Y'all just boldfaced trynna set up the elite class to rob, pillage, and plunder the American citizenry with as much fraud as humanly possible. Hell No; don't change quarterly reporting!!!!!!!!!!!!!!

Gabrielle Everett
917-771-0673

Gabrielle Grothues — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gabrielle Grothues Affiliation: Jun. 23, 2026 Please continue to hold companies and executives accountable with quarterly reporting. It matters. We, the public, need the protection from corruption and the bailouts using our tax money.

I am an investor and a tax paying American. I vote.

Sincerely,
Gabrielle Grothues

Gabrielle Mayer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gabrielle Mayer Affiliation: Jun. 23, 2026 I remember Enron & all the people whose live were impacted. Definitely keep quarterly reports.

Sent from my iPhone

Gabrielle Paton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gabrielle Paton Transparency is needed to identify and minimise corruption

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Gabrielle Posadas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gabrielle Posadas Affiliation: Jun. 23, 2026 My name is Gabby Posadas. I'm a 33 year old wife and mother who works full time in pediatric healthcare. My husband and I both have retail investment portfolios in order to save for our retirement, especially since no social retirement programs exist in this country. By ending quarterly reports, we will no longer have the accountability and transparency needed to make educated and accurate decisions on where to place our money. We do not come from generational wealth, and therefore essentially this is forcing us to entrust our life savings in order to have enough money to retire from our respective fields. By ending quarterly reporting, you are essentially telling the average American that their hard earned dollars are not worth the accountability and respect that corporate dollars are given. KEEP QUARTERLY REPORTING.

Thank you,

Gabby Posadas

Gabrielle Siman, JD Motley Fool member-Retired Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gabrielle Siman, JD We as investors should continue to receive quarterly reports. Trump Administration vowed to increase transparency. We as USA citizens and investors are entitled to know how our business investments are progressing. AI can empower our business leaders to provide more frequent and more meaningful business reports with far less labor. There is no excuse or explanation sufficient to cut reporting to twice annually. Quarterly reports have been sufficient and should continue to be. This provides appropriate information to investors and does not impose a substantial burden on the business in question particularly in light of the great strides we've made in AI. Also this information is helpful as a feedback loop within the business in question and may alert business leaders earlier rather than later to failings not uncovered by twice annual collection of statistics/information. Let's hold our business leaders accountable as we have in the past, to quarterly reports.

Gail Beutler-Eyman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gail Beutler-Eyman Affiliation: Jun. 23, 2026 Quarterly reports are important to keep corporations honest and investors informed!

Sent from my iPhone

Gail Cook — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gail Cook Affiliation: Jun. 23, 2026 All of my retirement

funds are invested in the stock market and I am a firm believer in quarterly reporting. I worked in financial services for most of my life and even though I'm retired I still work part-time. It is very important for investors to know what the health of a corporation is while they're invested. Please do not go to biannual reporting, it must be done quarterly. Thank you.

Gail Ducharme — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail Ducharme Affiliation: Jun. 23, 2026 I think greed and evil are playing this game ..STOP IT NOW ! 😡

Gail Eichner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gail Eichner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change the reporting and let companies have long black out periods to blur their activities. Timely reporting matters and should remain transparent to the public. Investors have a right to know the balance sheets of the companies in which they invest.

Gail Hansen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail Hansen Affiliation: Jun. 23, 2026 Don't change it

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gail haspert — Jun 23, 2026
Subject: S7-2026-15 From: gail haspert Affiliation: Jun. 23, 2026 We need quarterly reports.

Gail L Martin — Jun 23, 2026
Subject: S7-2026-15 From: Gail L Martin Affiliation: Jun. 23, 2026 Gail L Martin,
Melbourne, FL,
retired

We need more accountability and need to keep
quarterly reporting to help keep people honest.
We need this in all aspects of business and government.

Please respect the voice of the people.

Gail LeMay — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gail LeMay Affiliation: Jun. 23, 2026 I urge the SEC to maintain and sustain the high standards set on requiring quarterly reporting. To due away with this safeguard is a detriment to all parties except those who want to act under in the darkness of nefarious if not outright fraudulent activities. I urge the SEC to protect its height standards and

requirements, which support and sound and fully resonsonsible financial environment.

Gail LeMay \
Wildwood, MO

Gail Matthews — Jun 23, 2026
Subject: S7-2026-15 From: Gail Matthews Affiliation: Jun. 23, 2026 There can be no logical reason for eliminating quarterly reports. But I can think of one big one that fits right in with Trump‘s other policies, he abhors transparency and the SEC is next on the chopping block unless you say no.

Sent from my iPhone

Gail Meredith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gail Meredith This administration seems completely deaf to common sense, but I'll try anyway. Changing (reducing) corporate financial reporting requirements only makes everyone wonder what you at the SEC are really doing, and not in a good way. Not that you care (at least for two more years). Forgive my cynicism. Drop this stupid proposal and contribute a drop of common sense into government. Thank you.

Gail Myers — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Gail Myers Affiliation: Jun. 23, 2026 We need quarterly reporting to keep a better watch on our money. As a senior citizen this is all I have to depend on and I need to know what's happening. There are crooks out there and we need to keep everyone accountable.
Gail Myers

Gail Rauen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail Rauen Affiliation: Jun. 23, 2026 Keep it quarter! I want to keep an eye on my investments.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Gail Ronneberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail Ronneberg Affiliation: Jun. 23, 2026 Please keep quarterly reporting. It is a protection for investors which should be SEC’s top priority. Quarterly reporting is a deterrent to fraud. Many of us are counting on our investments for our retirement.
Gail Ronneberg
Retired teacher, investor

Gail Scott — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail Scott Affiliation: Jun. 23, 2026 Keep it quartly

Sent from my iPhone

Gail Starr — Jun 23, 2026
Subject: S7-2026-15 From: Gail Starr Affiliation: Jun. 23, 2026 Prove to me that you can learn

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Gail White — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gail White Affiliation: Jun. 23, 2026 Companies don’t need relief from reporting. They need responsibility to their small investors. They are generating more income than ever.

Sent from my iPhone

Gale Wilson jr Retired Army and Higher Ed. CIO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gale Wilson jr Reducing the frequency of quartile reports is año a good idea. The more information available about a company the better investment decisions

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Gano Lemoine Business Owner, Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gano Lemoine I strongly oppose the proposed reduction of company reports from 4 per year to 2 per year. More information throughout the year equals greater transparency into company health and operations, which is better for all investors, and the economy. Keep the rule as is. Gano Lemoine

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Gareth Kelly The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gareth Kelly As an investor in multiple US based stocks I do not support the reduction in reporting frequency. A reduction in the reporting frequency means stock owners have less visibility on the company's performance than they currently have pushing them further away from the business and increasing the level of high risk speculation rather than proper investment. If anything reporting frequencies should be increased to monthly.

Garr Gast — Jun 23, 2026
Subject: S7-2026-15 Comment From: Garr Gast Affiliation: Jun. 23, 2026 Quarterly reports help give visibility into health of companies and verify one time charges. With 6 month reporting you may not know for 1 1/2 to 2 years

Garr Gast Project Engineer

Sent from my iPad

GARRET S DEJONG MOTLEY FOOL — Jun 23, 2026
Subject: File No. S7-2026-15 From: GARRET S DEJONG CONTINUE QUARTERLY REPORTING

Garrett Blaadwind — Jun 23, 2026
Subject: S7-2026-15 Comment From: Garrett Blaadwind Affiliation: Jun. 23, 2026 You empty suits need it easier to cheat, eh?

Sent from my iPad

Garrett E Wdowin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Garrett E Wdowin As part of The Motley Fool Community I'd like to provide a little pushback on two times vs four times a year. "At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners."

Garrion Smith The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Garrion Smith Reducing reporting from four times per year to just two is a bad idea. In today's information driven world it is easier than ever to prepare reports and stock holders (owners) want current information in order to make better decisions.

Garrod Lands — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Garrod Lands Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the stock market free and fair, reducing the chance of fraud with transparency. We need clear, timely and accurate information to make informed decisions about our portfolios. Too much can change in six months causing huge losses for retail investors.
Do not change the SEC Quarterly Reporting Rules. This could seriously negatively impact retail investors like me and my family.

Gary A. Loew None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary A. Loew I object to reducing the corporate information reporting requirements from 4x/year to 2x/yr. I don't even understand why this action would be proposed.

Gary Akizuki — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gary Akizuki Affiliation: Jun. 23, 2026 SEC needs to keep quarterly reporting. It would be a disservice to investors to go to six month reporting

Gary Akizuki
Vancouver WA

Gary Andrew — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Andrew I oppose regulatory proposal S7-2026-15, Semi-Annual Reporting. Reducing the required reporting from four times a year to two times would not benefit shareholders. It would, in fact, reduce transparency and increase the likelihood of uncertainty and surprises for shareholders. As a former small business owner, I needed monthly reports, not quarterly and certainly not semi-annual reports to understand how the business was operating and be able to make timely changes. Semi-annual reports to shareholders would only increase volatility. This proposal is not a good idea.

Gary Bader — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Bader How will I make informed decisions if less transparency is required?

Gary Blanchette President Goods iQ — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Blanchette I strongly disagree with allowing public companies to reduce reporting to just twice per year. While I understand the benefits to the company from a compliance cost and complexity standpoint, it shifts inherently more risk to the investor as it dramatically limits transparency to react to the business performance. Spending a career in Fortune 500 companies and supporting analyst calls, there is always a lot of polishing the story that occurs that is designed to often mask reality to boost the stock price. Extending the required reporting cycle will only encourage more of this style of reporting as the companies will have 6 months to craft the next story and won’t have to face any questions. I can’t see any way this helps the investor. If companies want to report less, they are afforded the option to go private.

Gary Crossley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Crossley Affiliation: Jun. 23, 2026 Keep the quarterly reporting! Gary Crossley, GCDF, This keeps the information reporting in a transparent way as a obvious time series way for the entire public and owners to see.

Gary Dittrich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gary Dittrich Affiliation: Jun. 23, 2026 Please continue quarterly reporting. I rely on the quarterly reporting to keep in touch with my investments. Gary Dittrich - retired

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Gary Driedric None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Driedric Why change. We deserve to be informed. Don't let big businesses bully the small guys.

Gary Duffy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Duffy Affiliation: Jun. 23, 2026 We, the folks that make this country work, need this quarterly to make good investment decisions! Changing it is unacceptable!

Sent from my iPhone

Gary E Miller — Jun 23, 2026
Subject: S7-2026-15 From: Gary E Miller Affiliation: Jun. 23, 2026 Transparency is one of the pillars of the USA financial system. The trust engendered by quarterly reporting and more frequently if appropriate is CRUCIAL to our standing in the world and our continued financial strenght.

Gary Gallery — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Gary Gallery Affiliation: Jun. 23, 2026 They have to keep the 4 time a year reporting !!!!, if they allowed these companies and CEOs to go back to reporting every 6 months they will go back to screwing the investors again just like the old day's!!!! Leave it alone make them report every 4 months let the investors get a fair return for their investments, not what the CEOs think is fair!!!!

Gary Griffin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Griffin Affiliation: Jun. 23, 2026 Keep Quarterly

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Gary Gustafson Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Gustafson I am submitting this comment as a member of The Motley Fool Community and as a long-term individual investor. I respectfully oppose the proposal to reduce public company reporting requirements from quarterly to semiannual reporting. Public markets function best when investors have timely, consistent, and transparent information. Individual investors deserve regular communication from the companies they own, and quarterly reporting has long served as a cornerstone of that relationship. Reducing reporting frequency will not reduce the importance of short-term performance. Instead, it will create longer periods without official information, increasing uncertainty and making it more likely that investors will react sharply when new information is finally released. Less transparency is unlikely to produce more thoughtful investing. It is far more likely to increase information gaps, speculation, and market volatility. The argument that fewer reports would significantly reduce costs is also less compelling today than it may have been in the past. Advances in automation, data management, and artificial intelligence

have made the preparation and distribution of financial information more efficient than ever. Any modest administrative savings should not come at the expense of investor access to material information. Quarterly reporting promotes accountability, strengthens corporate governance, and reinforces trust between management teams and shareholders. Public companies operate continuously, making strategic decisions and creating or destroying value every day. Investors should not have to wait six months for an official update on the businesses they own. The SEC has long championed fair and equal access to information. Maintaining quarterly reporting requirements is consistent with that mission and helps preserve confidence in U.S. capital markets. For these reasons, I encourage the Commission to reject the proposed reduction in reporting frequency and continue to require quarterly public disclosures. Thank you for considering my comments.

Gary Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Hall Affiliation: Jun. 23, 2026 I support quarterly reporting and do not support changing this requirement. Thank you. Gary Hall,, Cheyenne, Wyoming.

Sent from my iPhone

Gary Headrick — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Headrick Transparency and communication are the heart and soul of building investors' trust. Reducing the existing, at least quarterly, communication requirement is the wrong direction in keeping and/or building trust. I am opposed to reducing reporting requirement to only 2X/year. Please vote against such poorly designed legislation. Gary Headrick

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gary hershan Chartered Accountant (australia) — Jun 23, 2026
Subject: File No. S7-2026-15 From: gary hershan i believe that abolishing QTR reports will lead to a less informed market. QTR reports should continue to be mandatory

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Gary Hilliard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Hilliard The only reason to hide the current level of reporting is to conceal what is happening in the country. Continue to report as is currently done.

Gary Kawaguchi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Kawaguchi Affiliation: Jun. 23, 2026 As an accountant and investor, I found the quarterly reports of interest. As an auditor we had a Japanese client, a financial Institution, that required audited financial information on property owned by that financial institution that had a book value of USD11,000,000 which I found as important information to their shareholders. So, I my comment comes from both sides of the reading the information and creating the information.

Gary Kiedaisch Board member and former CEO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Kiedaisch It would be a major mistake to allow quarterly public company reports to be reduce to only two yearly. Many Private Equity Companies that are not listed on either of the public exchanges starve their investors of transparent and timely information. This enables a lot of financial engineering and manipulation without shareholders knowing until it's too late. Assets are sold, debt taken on to pay dividends and this offer results in the failure of the companies and loss of shareholders value and money. The Motley Fool resisted changes like this in the past and I thank them for bring this to the public's attention again now. Keep quarterly report and stiffen regulations so they can't be word smithed to meaningless information.

Gary Litster — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Litster Please stop making rules that do not help investors or the companies that work for them. This decision screams cover up.

Gary M. Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary M. Davis Affiliation: Jun. 23, 2026 Transparency is critical to shareholders and for the market stability

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Gary Mark Guinn Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Mark Guinn I am asking that you reconsider the decision to allow companies to move from quarterly reports to semi-annual reports. Those of us who, like myself, are not big investors are still as "invested" in the market as the big boys. I am trusting the market for a significant portion of my retirement income, and I would like to keep a closer eye on how the companies I'm invested in are doing. Thanks for your careful consideration of this request. Gary Guinn

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Gary Mostert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Mostert Affiliation: Jun. 23, 2026 After having been in business for over 40 years, I never had a problem with quarterly reporting. I believe that it's a mistake to move to semiannually reporting for investors in particular, as the shorter timeframe allows them to properly assess the financial health of the companies they are investing in on a more current basis.
Please keep quarterly reporting!

Sent from Gary Mosterts communicator

Gary P Woodruff The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary P Woodruff I am opposed to reducing the number of reports from 4 to 2. As a company owner, I want more information not less. In today's digital age, you don't save money by producing fewer reports and with AI you can create the reports easily and transmit them to the shareholder.

Gary Peden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Peden My wife and I only see that this would take away our ability to make investment decisions on a consistent track record of profit and loss. Reporting 4 times a year helps us to make more sound financial decisions. We view this as a very unwise choice to let companies report less. If anything they should report more. And if they are struggling with paying for it. We say the CEO making millions. Could spare some change to make it happen. Gary Peden

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Gary Peters — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Gary Peters Affiliation: Jun. 23, 2026 Keep Things as They Are!!! There's no apparent reason To Change BACK TO SOMETHING THAT DIDNOT WORK IN THE PASE!! Leave it alone!!!

Get Outlook for iOS

Gary Pope — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Pope I think that changing financial reporting from 4 times a year to 2 times a year is wrong. More reporting keeps investors like me informed as to the actions of companies that hold my earnings.

Gary Porter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Porter Don't do this. Under this proposal, a company's owners (and potential owners) will receive only half as many official updates about the businesses they own (or are considering owning). Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Not good.

Gary Ralph — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Ralph Affiliation: Jun. 23, 2026 This is absolutely in the wrong direction if anything reporting should be on a monthly basis or at least a bi-monthly basis so that we the investors can keep closer tabs on what it is those who we have trusted with our earnings are doing in addition they should have to publish their private trades before they do them rather than after so that we have some warning that this is what they are about to do and that we can act accordingly.
Do not allow this particular law to pass vote against this law.

Gary Ralph

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gary scheppke — Jun 23, 2026
Subject: File No. S7-2026-15 From: gary scheppke When are the capitalistic ploys going to stop.

Gary Schwartz Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Schwartz Please keep companies reporting earnings 4 times per year and please don't limit that information to only 2 times per year. As fast as things move we shouldn't be restricted seeing less information.

Gary Seeger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Seeger I am strongly opposed to reducing the required number of financial meetings (earnings reports) for public companies. My wife and I have millions of dollars invested in public companies and are interested in obtaining regular updates on company performance. Quarterly reporting seems very reasonable. Semi annual if definitely too infrequent.

Gary Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gary Smith Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

GARY STERNHARDT — Jun 23, 2026
Subject: S7-2026-15 Comments From: GARY STERNHARDT Affiliation: Jun. 23, 2026 Companies reporting semi annually puts investors at much higher risks. Why change what isn't broken?

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gary stone — Jun 23, 2026
Subject: S7-2026-15 Comment From: gary stone Affiliation: Jun. 23, 2026 My name is Gary Stone. I'm retired and living off my retirement accounts. There is no good reason to switch from quarterly reports. Shareholders deserve that to make better decisions on there investments. The insider trading with this administration is appalling and they have the guts to do it in broad daylight. Remember, all of us shareholders vote.

Get Outlook for iOS

Gary Towne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Towne I oppose allowing companies to reduce the number

of public-company reports from four times a year to just two. Transparency mandates regular informational reports.

Gary Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gary Walker Affiliation: Jun. 23, 2026 As a recent retiree planning on living off investments we made during my working career as a CPA, I respectfully request that the SEC continue the requirement to file quarterly reports. I am opposed to semi-annual reporting.

Gary Walker,CPA
Lyle Walker & Co., P. A.
Certified Public Accountants
P. O. Box 2596
Ridgeland, MS 39158
Phone 601-981-0207 Ext 101
Fax 601-981-0311

Sent from my iPhone

GARY WHITAKER — Jun 23, 2026
Subject: S7-2026-15 Comments From: GARY WHITAKER Affiliation: Jun. 23, 2026 Why change, that's what you get paid to do

Sent from my iPhone

Gary Wright — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Wright I think it will be poor judgement by the SEC to reduce the quarterly reporting requirements of publicly traded companies. These reports are how I and other investors follow the progress of the companies and determine if they are on the right track and keeping the commitments they have outlined in previous quarters and annual reports. The thought of this requirement being onerous is absurd. Speaking as a former general manager of operation of a manufacturing company, these reports are critical to the success of the company and any investor should have access to these reports to evaluate if they want to continue owning part of the company.

Gary Z — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gary Z Affiliation: Jun. 23, 2026 Reject the movement to less than quarterly reporting. As a citizen my report is due every paycheck. Transparency and timeliness in investments should not be the privilege of boardrooms only. I rely upon knowledge for my retirement and frequent reporting is not only essential but protects my investment from unwanted or unnecessary activities of questionable ethics. As a shareholder and owner, I am due adequate information.

Gary Zion — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gary Zion Keep it honest and keep them quarterly. No need to hide. We are tired of it!!!

Gavin Hanson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gavin Hanson In this day of increasing automation of business tasks transparency of reporting should be easier and increasingly real time. Reducing the amount of public company reports reporting works against investors/"owners". This world moves fast and access to information drives profits, maintains accountability, and increases adaptability for businesses and share holders. Reducing amount of annual reports is a step in the wrong direction. Gavin Hanson

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Gayla McGlamery — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gayla McGlamery I oppose reducing the number of required public-company reports from four times a year to two. Owners deserve regular quarterly reports from the businesses in which they invest, and attentive, responsible ownership requires more frequent communication about the company's operations.

Gayle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gayle Affiliation: Jun. 23, 2026 Quarterly reporting is mission critical for public trust and transparency! No more too big to fail or bailouts. Protect tax payers as well as investors. Quarterly reporting please!

Gayle

Gayle Robertson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gayle Robertson Affiliation: Jun. 23, 2026 In light of the current situation I would favor monthly. Quarterly would work but do not do it less than quarterly. The American people have been the victims far too long. Put honesty back
in business.

Yahoo Mail: Search, Organize, Conquer

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gayniekay — Jun 23, 2026
Subject: S7-2026-15 Comment From: gayniekay Affiliation: Jun. 23, 2026 My name is Gaynie Baumler. I completely disagree with this proposal to let companies go dark and not report. It doesn't make sense and not being open about things like this is not right.

Sent from my Galaxy

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gbrowngroup — Jun 23, 2026
Subject: S7-2026-15 Comment From: gbrowngroup Affiliation: Jun. 23, 2026 Please stop moving the goal posts! If the name of transparency, people have the right to know what's going on with their investments. G Brown, retired

Sent from my Galaxy

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geary mcdevitt — Jun 23, 2026
Subject: S7-2026-15 Comments From: geary mcdevitt Affiliation: Jun. 23, 2026 This is the "information age" stop this nonsense. Somebody's bad idea to take it away.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Gedi- investor for 60 years. Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gedi- investor for 60 years. SEC should continue to require reporting 4 times per year. All parties are accustomed to quarterly reporting and systems are in place for it. Transparency is very important for investors. Less information, by half, is a bad idea and will make it more difficult to judge a company’s and management’s performance. Cost savings are insignificant compared to the major loss of information.

Geert Vandendriessche The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geert Vandendriessche At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the

pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Gene Caple — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gene Caple Affiliation: Jun. 23, 2026 Leave well enough alone Keep the quarterly reporting on public companies

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Gene Holt Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gene Holt Information needs to be transparent and timely. If companies say it costs too much to do quarterly reports, then they need new software/AI, not more time. Quarterly volatility is bad enough, imagine a company hiding bad news for 6 months, or good news. It's bad enough that the market overreacts to everything let's not 10X it every 6 months.

Gene Ivan Moody — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gene Ivan Moody With the rise and risk of off-balance sheet financing and liability we should be increasing our level of scrutiny, not diminishing our efforts. Quarterly reporting is barely working now. Longer reporting intervals will only compound the problem. I would agree to semi annual reporting only if it were preceded by much greater levels of control exerted on public companies in any areas where investor money is being put at risk without disclosure by the feduciary to the shareholders. As well, signifigantly incresed penalties for violation of same goes without saying.

Gene P Freeman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gene P Freeman Even quarterly reporting can be too slow in some industries. In the age of AI and high-speed computing, transparency for investors is paramount. However, regulators should apply some common sense rather than a one-size-fits-all rule across all sectors. Industries with lower volatility and companies that require a longer runway before reaching profitability could be given more time between reporting requirements. This would allow newer businesses to establish themselves and focus on growth without being burdened by excessive reporting obligations during their early stages.

Gene Sassor none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gene Sassor Cutting company reporting down to twice year,

cuts down on transparency to the investor or investor groups. Investing would become much much more risky, and may stagnant investing period. I think it would affect our whole economy negatively. I say this as it would affect funds, pensions, all the myriad factions that make up the investing "family". With the advent of AI, one would assume, reporting would become easier and less costly, thus mitigating that argument. Lets keep the quarterly reporting please.

Gene Siciliano Financial consultant and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gene Siciliano Don't do this. Quarterly reporting is better by far.

Gene Sorensen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gene Sorensen Affiliation: Jun. 23, 2026 Your entity exists to protect investors from fraud and corruption. We are all counting on you to prevent the event which will make 1929 look like a minor market correction. Thank you.

Gene Vasile — Jun 23, 2026
Subject: S7-2026-15 From: Gene Vasile Affiliation: Jun. 23, 2026 Eugene Vasile, citizen,No
rth Carolina
Removing post Enron regulation will only enable the repeat of similarly duplicitous behavior to the detrimental of the overall economy and private investors in particular..
.

Gene Wiseman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gene Wiseman Affiliation: Jun. 23, 2026 Please continue to require publicly traded companies to report quarterly financials. I am a retired investor who actively managed my own savings investments through my working years. I relied on quarterly financials to make wise decisions. As a result I was able to retire with a comfortable IRA. Relaxing the reporting period to 6 months could allow small investors to be hoodwinked into making decisions without solid data to research. Please continue quarterly reporting requirements!

Gene Wiseman
Jefferson City, MO

Gene Wiseman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gene Wiseman Affiliation: Jun. 23, 2026 Please continue to require publicly traded companies to report quarterly financials. I am a retired investor who actively managed my own savings investments through my working years. I relied on quarterly financials to make wise decisions. As a result I was able to retire with a comfortable IRA. Relaxing the reporting period to 6 months could allow small investors to be hoodwinked into making decisions without solid data to research. Please continue quarterly reporting requirements!

Geneva Scott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Geneva Scott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Law needs to continue as it is, more people are taking advantage of laws today.

Geoart — Jun 23, 2026
Subject: S7-2026-15 Comment From: Geoart Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Let's be honest.

Geo!

Geoff Vallillee Motley Fool Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geoff Vallillee I believe that our major corporations have not earned the trust to not need to provide financial reporting on a quarterly basis. This is especially true today given the dramatically changing environment we are barely coping with globally and domestically. Less reporting will result in greater latitude for corporations to delay reporting of poor decision-making and poor performance. I expect you know this. Please do not change corporate reporting requirements from quarterly reporting to a greater time interval. Thank you.

Geoff West — Jun 23, 2026
Subject: Propose Cut in Reporting Frequency From: Geoff West Affiliation: Jun. 23, 2026 I think decreasing the frequency of reporting is a bad idea that will hasten the market upheavals the quarterly reporting rules were meant to avert.

Respectfully,
Geoff West

Geoff Wills — Jun 23, 2026
Subject: S7-2026-15 Comments From: Geoff Wills Affiliation: Jun. 23, 2026 Keep quarterly
Geoff Wills

Geoffrey A Domenico — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geoffrey A Domenico very bad; poorly thought out; violates transparency; only benefits companies that have something to hide

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Geoffrey Warner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geoffrey Warner Please keep the current semi annual reporting requirements in place. Transparency for individual investors is in everyone's best interests.

Geofio — Jun 23, 2026
Subject: S7-2026-15 Comments From: Geofio Affiliation: Jun. 23, 2026 Letting companies keep information hidden for six months is ridiculous! Who is trying to get this passed? CEOs and top executives with large stock holdings and options? DO NOT PASS THIS!

George Fiorenza

Sent from Proton Mail for Android.

Georgann Holbrook — Jun 23, 2026
Subject: S7-2026-15 Comments From: Georgann Holbrook Affiliation: Jun. 23, 2026 Keeping the reports quarterly makes the most sense to me . Reporting only twice a year is much too infrequent . A lot can go wrong in a half year and by the time you found out it could have very negative ramifications. Georgann Holbrook , Direct Care Provider

Sent from my iPhone

George Bennett — Jun 23, 2026
Subject: S7-2026-15 Comment From: George Bennett Affiliation: Jun. 23, 2026 I believe the transparency created by quarterly reporting is best for rank and file investors.

Sent from my iPhone

George C Husted — Jun 23, 2026
Subject: S7-2026-15 Comment From: George C Husted Affiliation: Jun. 23, 2026 My name is George Husted and I'm retired. I depend, in part, on my investments to live. Quarterly reporting is an essential part of maintaining an honest market. Please keep the rules in place to make the market as transparent as possible and to reduce insider trading and profiteering at the expense of the little guys.

George DeTitta — Jun 23, 2026
Subject: S7-2026-15 Comment From: George DeTitta Affiliation: Jun. 23, 2026 PlEASE keep the quarterly reports.
It’s important to be transparent.
George DeTitta

Sent from my iPhone

George Doktorczyk Trader — Jun 23, 2026

Subject: File No. S7-2026-15 From: George Doktorczyk The proposal to reduce the flow of information is antilogical. Equity markets are moving at 'warp speed'. The growing impact of artificial intelligence is causing acceleration in consequence. By simple deduction this implies that, if anything, reports on corporate performance and activities should be made available more frequently.

George Dumigan The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Dumigan Greater transparency is what I feel it is in my best interest. Thank you. George

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George Eidel — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Eidel As an individual investor for many decades, and in retirement, I request you to maintain the level of reporting where it is and not reduced to two levels a year I believe this would reduce the amount of information available to public to make decisions in their best interest. I believe this will push more of the interest on the corporations and remove it from the public. The public have the money who are investing in these companies and they need to have a little bit more information than the companies are currently providing. This rule would negatively impact the individual to the benefit of the company please do not pass this role. Thank you for your time in this matter.

George Flint — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: George Flint Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I personally will be pulling all investments out of markets should this proposal come to fruition. It is one step in a series of corruption driven insider capture campaigns. At a certain point, enough is enough, and I will rest far more easily putting my money into more fundamentally valued and transparent markets than that of the US.

With little to no appreciation,
George

George G. Kroesing — Jun 23, 2026
Subject: File No. S7-2026-15 From: George G. Kroesing I am opposed to changing the requirement for companies to report quarterly. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

George Gaston — Jun 23, 2026
Subject: S7-2026-15 Comments From: George Gaston Affiliation: Jun. 23, 2026 Quarterly!!

George Harper — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Harper I do not approve the movement to reduce the quarterly notifications.

George Hooper — Jun 23, 2026
Subject: S7-2026-15 Comment From: George Hooper Affiliation: Jun. 23, 2026 More transparency, not less.
I am retired, depend almost completely on my investments for my financial future, rely on quarterly reports for status. Six months is too long.
George R Hooper III
Retired Aerospace Engineer, Air Force Veteran

George Iacocca — Jun 23, 2026
Subject: S7-2026-15 Comments From: George Iacocca Affiliation: Jun. 23, 2026 Keep the quarterly reporting as is. Accuracy and accountability are paramount.

Sent from my iPhone

George Jungle — Jun 23, 2026
Subject: S7-2026-15 Comments From: George Jungle Affiliation: Jun. 23, 2026 Many of us are retired and rely on our investments for survival and security. We need quarterly reporting more than most as we may be gone by the next quarter. Thank you, Diane Rose in Houston, TX

George Koehler — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Koehler I am retired, living modestly and rely on my investments to provide some income for myself and family. Allowing a reduction in reporting requirements will make it more difficult for me to monitor those investments to assure they provide the most security for myself and my family. I strongly oppose reducing the frequency of reporting requirements.

George Latta — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Latta We need MORE transparency as investors, not less!!!

George Lee — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Lee Only a fool would allow any party to manage their assets without regularly reporting on the status & any change in value. Only a dishonest person would object to the requirement to report.

George M. Leute M.A. Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: George M. Leute M.A. It is essential to have accurate and timely information. Our investing depends upon it. I oppose reducing reports from four to two times per year. Confidence and transparency are most critical.

George Retired VP Reinsurance — Jun 23, 2026
Subject: File No. S7-2026-15 From: George As a retiree, my IRA and that of my spouse, are invested in public companies — including Mutual Funds and ETFs — whose financial results should be readily available on a Quarterly basis. Less frequent reporting does nothing for my benefit as an investor.

George Sebolt — Jun 23, 2026
Subject: File No. S7-2026-15 From: George Sebolt I am neutral on changing the reporting period and feel moving this to a 6-month format is fine in the long term.

George Sylvestre — Jun 23, 2026
Subject: S7-2026-15 Comment From: George Sylvestre Affiliation: Jun. 23, 2026 Hell no things are already lop sided why give them another way to take or steal give them this and you'll lose more of them voters you thought you had

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George T Cooley — Jun 23, 2026
Subject: File No. S7-2026-15 From: George T Cooley Please keep company reports on a quarterly basis we need as much current information as possible not less Sincerely George Cooley

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George T Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: George T Johnson Please continue with quarterly company reporting and do not reduce to anything less. In the time of job cuts and AI more information is needed, not less. Thanks ,

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George White — Jun 23, 2026
Subject: File No. S7-2026-15 From: George White Please do not reduce the number of public-company reports from four to two per year. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Georgette Crawford — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Georgette Crawford Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
Do not end quarterly reporting!

Georgia Mcgill-Houle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Georgia Mcgill-Houle Affiliation: Jun. 23, 2026 Quarterly repointing is vital for investor's confidence and safety.

Sent from my iPhone

Georgia Nicholson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Georgia Nicholson Affiliation: Jun. 23, 2026 It needs to be quarterly, don't change it!

Gerald Haveman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gerald Haveman Affiliation: Jun. 23, 2026 Keep it Quartery, investors will be unfairly taken advantage of, if this is allowed to pass. They need to stop insider trading .

Gerald Kooiman Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerald Kooiman Less frequent reporting and less transparency is not a good idea, leads to more uncertainty

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Gerald Mazetis Former fed nuclear engineer with PhD in mechanical engineering (retired USNRC) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerald Mazetis Sirs; Over half-century of my investing (now age 87) has always been with the knowledge that at its heart, investing in a company is part ownership. Reducing reporting requirements weakens my connection to a company that I am part owner. When I own a piece of a business, I must have regular transparent communication from that business. I feel this way because reducing reporting requirements rarely creates better-informed owners. This fact also applies to my informed sources of expert opinion.

Gerald Orndorff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerald Orndorff Please give this matter your full attention. We, as investors need full transparency with 4 quarter reporting.

Gerald Piotrowski Stock Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerald Piotrowski DO NOT CHANGE TO TWICE A YEAR! KEEP REPORTING COMPAMIES HONEST!

Gerald stephan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gerald stephan Affiliation: Jun. 23, 2026 I am a senior which means retired. We followed the "don't rely on just Social Security", saved money for our retirement years, count on our investments to fill the gaps and need up-to-date information on companies. We rely on quarterly information to make investment decisions. Your proposed longer gaps in company reporting create an unfair advantage for corporate insiders. How does "optional" fix any problem? Savings for companies aren't worth the cost to us. We depend on accurate timely information, we need significant returns on our investments. Have you not seen the increases in property taxes (a killer), auto insurance (another), health care and health insurance (another and the most), plus life's basics? Hubby and I are not a drain on society, we do more than pull our own weight, we are blessed to be able to help many others even if only in small ways for some. We do not need unfair advantages in the stock market to be given/available to "insiders".
My name is Nancy Stephan. I live in Ohio. I have been retired for 20 years.

Gerald Zimmerman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerald Zimmerman I oppose reduction of public company reports to only twice a year. - Reports should remain quarterly. I wish to be informed on a regular and frequent basis.

Geraldine Barbieri — Jun 23, 2026
Subject: S7-2026-15 Comment From: Geraldine Barbieri Affiliation: Jun. 23, 2026 My name is Girolama Barbieri. We are a retired couple and we depend upon our investments and need to get quarterly reports. We want it to remain as quarterly

Sent from my iPhone

Geraldine Connelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Geraldine Connelly Affiliation: Jun. 23, 2026 I vote for quarterly checks

Sent from my iPhone

Geraldine Hoag — Jun 23, 2026
Subject: S7-2026-15 Comments From: Geraldine Hoag Affiliation: Jun. 23, 2026 Quarterly reporting is necessary quarterly reporting is that bare minimum. It should be monthly companies should open up their books and let us see what they do and why they do it.

Geraldine (Dean) Hoag
📱843-822-7786
dean.ghoag@gmail.com

Geraldine Ivins The Motely Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geraldine Ivins Don't want to have the reports changed to twice a year.

Geraldo Ferrer The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geraldo Ferrer Transparency is important.

Gerard McCaffery — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gerard McCaffery Affiliation: Jun. 23, 2026 How one can believe that less transparency is a good thing is beyond me. Things change so quickly in this world and with less information we are left in the dark for too long.

Gerard McCaffery
Retired CEO

Gerard Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gerard Miller Affiliation: Jun. 23, 2026 There is no reason not to have quarterly reports . Gerard Miller retired , stock investor.

Yahoo Mail: Search, Organize, Conquer

Gerardo Arreguin Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gerardo Arreguin Semiannual reporting does not provides enough visibilily of the company's performance creating a disconnection with the stock holders. Personally as CEO for a privately owned company, I would not accept getting finantial reports from the CFO on semiannual basis compared to quaterly reporting.

Gere Ryerson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gere Ryerson Keep the quarterly reports, as investors we need more information to make informed decisions on companies we invest in, not less.

Gerenarda Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gerenarda Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To hell with this!!! No!!!

Geret Lee Chaney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geret Lee Chaney In my opinion, this is a bad idea. We've already done this before. There are very good reasons we went to Quarterly Reporting in 1970. The prime one being the corporate scandles of the 60's. Insiders would have a huge advanage when it comes to information as they have resources not available to Retail Investors. The whole concept for going quarterly was to make the markets more transparen to cut down on fraud, and so that investors could make properly informed decisions. Has the SEC changed it's mind about that? We are not Europe, our markets and culture are different Just because they do something doesn't mean we should follow suit.

Geri Lynn Kromminga — Jun 23, 2026
Subject: File No. S7-2026-15 From: Geri Lynn Kromminga I appose the proposed change to reporting from quarterly to semi annually. As a consumer, I prefer getting the reports more often to keep me informed.

Geri V — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Geri V Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep reporting regs the same. We need transparency!

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geri wegner — Jun 23, 2026
Subject: S7-2026-15 Comment From: geri wegner Affiliation: Jun. 23, 2026 Quarterly reporting is the minimum that should be allowed. If we entrust our money to these companies to help them grow, we should be informed monthly on how they are doing. The minimum should be quarterly.

Geri Wegner
Happily retired and want to continue that way!

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geri wegner — Jun 23, 2026
Subject: S7-2026-15 Comment From: geri wegner Affiliation: Jun. 23, 2026 Quarterly reporting is the minimum that should be allowed. If we entrust our money to these companies to help them grow, we should be informed monthly on how they are doing. The minimum should be quarterly.
Geri Wegner, retired

Geri

GermanEcho — Jun 23, 2026
Subject: S7-2026-15 Comment From: GermanEcho Affiliation: Jun. 23, 2026 Save investors. Report four times a year

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Gerri Brightwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gerri Brightwell Affiliation: Jun. 23, 2026 Relaxing rules will not promote corporate responsibility. Who will suffer when corporations are allowed to hide what they're doing? The rest of us. We need more transparency, not less.
Prof. Brightwell

Gerri Evans — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gerri Evans Affiliation: Jun. 23, 2026 Quarterly reporting should be maintained. Who benefits from changing it to less reporting? Only the companies that don't want you to know what they are doing. Stop catering to the corporations!

Gerry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gerry Affiliation: Jun. 23, 2026 I am against the change from quarterly reporting! We need to keep things open and in view. I very disappointed that the SEC would even consider the change in view of the amount of dishonest business being done now. I am a small time investor and watch these reports now, my investment advisor relies on thses reports, many of my friends believe the proposed change will bring back the same problems that were the basis for the mandated quarterly reporting.
Kendell G Ide

Gerry & Martha Sydow — Jun 23, 2026
Subject: Change in Reporting From: Gerry & Martha Sydow Affiliation: Jun. 23, 2026 Quarterly reporting keeps investors better informed verses the possible change to six month reporting. Please do not make this change. It’s important for investors to be able to assess how stable a company is and semi-annual reports could fail to alert investors to a downturn in the company.
Gerald and Martha Sydow
Retired
Sent from my iPhone

Gerry Wenham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gerry Wenham Affiliation: Jun. 23, 2026 We want continued quarterly reporting! It's our money they're managing, and we want regular and timely accountability!

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gertrude neill — Jun 23, 2026
Subject: S7-2026-15 Comment From: gertrude neill Affiliation: Jun. 23, 2026 The argument about a world standard does not hold weight. Singapore is considering a reversal. Multiple problems in the UK as well. There is no advantage for consumers and investors, but a lot of advantages for insider trading and the potential for fraud. Do not approve this. Support something other than corporations.

Sent from my iPad

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gidadx4 — Jun 23, 2026
Subject: S7-2026-15 Comments From: gidadx4 Affiliation: Jun. 23, 2026 Keep the quarterly reporting and hold companies and investors accountable!

Sent from Proton Mail for iOS.

Gifford Watkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gifford Watkins Affiliation: Jun. 23, 2026 Don't you think the little man already is kept in the dark way to often. No thank you. We need to know everything they do.

Gil Graham — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gil Graham There is already a shortage of ethics these days. Don't make it easier for corrupt forces to cheat!

Gilbert Wilcox The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gilbert Wilcox I’m a stock investor with with a multi-million dollar portfolio thru Etrade. Respectfully, reducing quarterly reporting to biannual is a terrible idea as it would reduce transparency to the actual owners (stock holders) of the companies and create more market volatility with info released only twice per year. The high's and lows would be more dramatic as would the reactions to them. And in the AI era it is highly debatable that this would save companies significant dollars.

Gillian Bagwell Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gillian Bagwell Reducing the number of public companies' reports from four to two per year is a terrible idea. Investors need accurate and recent information to make decisions about their investments. Companies owe us that information.

Gillian Huber — Jun 23, 2026
Subject: S7-2026-15 From: Gillian Huber Affiliation: Jun. 23, 2026 Gillian C. Huber, retired elementary school teacher, Columbus, Ohio. Quarterly reporting shines a frequent and bright light on the financial doings of large companies and corporations. It facilitates honesty and transparency for the executives, employees and investors. Biannual reporting cuts needed scrutiny in half and hurts employees and investors. Please remember the wisdom of the old saying, “When the cat’s away, the mice will play”.

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gillian zeldin — Jun 23, 2026
Subject: S7-2026-15 Comments From: gillian zeldin Affiliation: Jun. 23, 2026 This must stay quarterly. Otherwise it'll only enrich the insiders.

Get Outlook for iOS

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gilliwhispers — Jun 23, 2026
Subject: S7-2026-15 Comment From: gilliwhispers Affiliation: Jun. 23, 2026 Keep quarterly reports. Keep corporations accountable Sarah Hall Retired it matters to me because Ido not think living in a world with less regulations on capitalism is a good thing in any way. The oligarchs need More checks and balances not less.

Gina Arthur — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gina Arthur Affiliation: Jun. 23, 2026 NO!!!!!!

Sent from my iPhoneuiyvjvvjvjjyb

Gina Bainbridge — Jun 23, 2026
Subject: S7-2026-15 From: Gina Bainbridge Affiliation: Jun. 23, 2026 Gina Bainbridge, dental assistant-retired, Ridgefield WA. There must be quarterly reporting to avoid a loss of integrity by CEO's. Fraud of financial statements of companies cannot be submitted. Trust and truth must prevail.

Sent from my iPhone

Gina Gernant — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gina Gernant Affiliation: Jun. 23, 2026 Reporting keeps everyone honest. It also helps catch unintentional errors as well.

Gina Gernant
Accountant/Finance Manager

Sent from my iPhone

Gina Guarino — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gina Guarino Affiliation: Jun. 23, 2026 The reports are necessary to evaluate investment performance. There is no reason to change this unless companies want to hide their numbers.

Gina Guarino
Luxre Realty
949-295-5265
Sent from my iPad

Gina Klein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gina Klein Affiliation: Jun. 23, 2026 Financial executives use every opportunity to present their financial statements to favorably support the value of their stock. Reducing the frequency of public reporting of the financial condition of publicly owned corporations would reduce the opportunity to identify inaccurate information presented in financial statements in a timely manner. The predictable consequence would be harm to the public owners of the stock of that entity. The history of using quarterly financial statements must be continued to protect the public.

Regina Klein

Sent from my iPad

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gina Riggi — Jun 23, 2026
Subject: S7-2026-15 Comment From: gina Riggi Affiliation: Jun. 23, 2026 Americans deserve to have the status quo maintained as knowledge and transparency are key to security.
G. Riggi, professional artist

Makeup Central
Gina Riggi
201-704-7888

GINA ROSADO — Jun 23, 2026
Subject: S7-2026-15 Comment From: GINA ROSADO Affiliation: Jun. 23, 2026 More transparency

Sent from my iPhone

Gina Trignani — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gina Trignani Affiliation: Jun. 23, 2026 The investors have the right to know. Keep transparency and accountability!

Gina Trignani

Bryn Mawr PA

Ginger Andrews — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ginger Andrews Affiliation: Jun. 23, 2026 Quarterly reporting is necessary to keep everyone honest. Too many things can go wrong quickly if you minimize the reporting to 6 months.

G Andrews
Federal IT Analyst

Ginger Flippo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ginger Flippo Affiliation: Jun. 23, 2026 Stop this Trump nonsense give a regular report as usual

Sent from my iPhone

Ginger Fortson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ginger Fortson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is not in the best interest of stock holders to have this quarterly information no longer available, especially when criminal government officials, taking advantage of insider information, are now running the federal government!

Ginger Hadley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ginger Hadley Affiliation: Jun. 23, 2026 We have got to keep this quarterly! There is too much at stake to change this.

Virginia Hadley

Ginni Hendricks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ginni Hendricks Affiliation: Jun. 23, 2026 This proposal clearly is supporting non- transparency for investors as to how thier investments are performing . Clearly there are no good intentions for the consumers or investors, only a cloak of secrecy for corporations. This is a cover for corruption.

A company could dissolve in 6 months, assets absorbed by CEO's , profits hidden, and a company dumps entire work places and full staff just to line a few people's pockets, and support growing monopolies, just leading to more greed and price gouging, making the inflation rate soar and continuing the assault on consumers. Why are companies kow- towing to the worst businessman in existence??? Why is his administration so far reaching as to promote even more corruption being

introduced to private businesses?

Not to mention people who have put their savings into the stock market- who stand to lose their security in this 6 months proposed period. Are you banking (no pun intended) on the ignorance of the American population to not oppose this? I assume you know that stock holders aren't so unsavvy as to overlook this. This is trickle up corruption, by the most crooked administration in history, already stealing billions in tax dollars from our country- where does it end?? Protect consumers who depend on these businesses and investors !

Ginny Cooper — Jun 23, 2026
Subject: S7-2026-15 From: Ginny Cooper Affiliation: Jun. 23, 2026 Keep it as it is

Sent from my iPad

Ginny McNeill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ginny McNeill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I may not have as much money as some do so I need to be cautious and aware of my finances. Going 6 months is totally unacceptable and harm people like me and benefits wealthy corporations. How loud can yell NOT FAIR so someone who should care will hear me.
Please vote no on this

Ginny Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ginny Murphy Affiliation: Jun. 23, 2026 Leave it the way it is. Changing it is not beneficial for the average investor. It is geared more toward corporate investors which already have enough advantage.

Ginny Sears — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ginny Sears Affiliation: Jun. 23, 2026 Ginny Sears, retired This matters as I am on a fixed income and I need quarterly reports to help me better understand my finances

Sent from my iPhone

Gino — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gino We deserve to have more transparency, not less transparency. This is not fair.

Giorgos P — Jun 23, 2026

Subject: File No. S7-2026-15 From: Giorgos P I strongly oppose any proposal to reduce the frequency of corporate financial reporting from quarterly disclosures to only twice per year. As investors, we entrust companies with our hard-earned capital and have a fundamental right to receive timely, transparent, and consistent information regarding their financial performance. Reducing reporting requirements would decrease transparency, limit accountability, and make it more difficult for investors to make informed decisions. Financial markets function best when information is available regularly and equally to all participants. Moving from quarterly reporting to semiannual reporting would result in longer periods with limited visibility into a company's performance, increasing uncertainty and potentially disadvantaging individual investors. Rather than reducing disclosure requirements, regulators and companies should be working to improve transparency and investor access to information. Investors deserve more timely information, not less. I urge policymakers to reject any proposal that would reduce the frequency of financial reporting and to maintain the current quarterly reporting framework.

Giovanni’s Couto Bronca — Jun 23, 2026
Subject: File No. S7-2026-15 From: Giovanni’s Couto Bronca This is a terrible idea. We should strive for transparency and not hiding the information behind a long reporting period. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Gladys Salgado — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gladys Salgado I am writing to oppose reducing reporting to the public from four to two times a year. As any business owner, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. I see no advantage or real reduction of costs in eliminating reporting. Just decreases transparency. I am for reporting 4 times and year and added transparency.

Glen Case — Jun 23, 2026
Subject: S7-2026-15 Comments From: Glen Case Affiliation: Jun. 23, 2026 This will hurt the average investor substantially and help a wealthy company that does not need the minuscule financial help.

Sent from my iPhone

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glen cruse — Jun 23, 2026
Subject: S7-2026-15 Comments From: glen cruse Affiliation: Jun. 23, 2026 Glen Cruse, Govt employee. The SEC attempting to change company reporting to every 6 months reduces my ability to track positive and negative trends in a companies management groups actions and changes in a potentially excessive time frame. It can cause late decisions concerning my activity with investments.

Get Outlook for Android

Glen Harvey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Glen Harvey Affiliation: Jun. 23, 2026 I believe retail investors like myself need reasonable, current information, otherwise we are disadvantaged in regard to our investment decisions even more so than large traders who evaluate data as their profession. Cutting reporting and guidance is a really bad idea. Glen C Harvey, retired.

GLEN JACKSON — Jun 23, 2026
Subject: S7-2026-15 Comment From: GLEN JACKSON Affiliation: Jun. 23, 2026 We want to keep quarterly reports. The public wants transparency.
Thank you
Susan and Glen Jackson
Sent from my iPhone

GLENDA C. HICKS — Jun 23, 2026
Subject: S7-2026-15 Comment From: GLENDA C. HICKS Affiliation: Jun. 23, 2026 I am Mrs. Glenda Hicks, a retiree with a pension funded account that I absolutely deserve and must continue to receive quarterly reports of my account earnings. Every investor has equal informational rights to know how their money is performing across the board most expeditiously. To change this process and no longer avail quarterly account updates to individual investors is deceitful and untrustworthy at best. A monthly accounting and reporting is the only change that should take place. Full transparency and accountability is required and demanded in the most timely manner. It is the responsibility of this arm of the government which is charged with taking action in the best interests of all people, to do just that! The SEC is to protect, secure, and safeguard the people's assets and interests; not demean, belittle, devalue, and unprotect it. Keeping ALL investors equally, efficiently, and totally informed with the upmost accuracy and integrity must be the only choice!

Respectfully,

Mrs. Glenda Hicks

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glenda eversole — Jun 23, 2026
Subject: S7-2026-15 Comment From: glenda eversole Affiliation: Jun. 23, 2026 This proposal is completely unacceptable. UNACCEPTABLE. I am nearly 60 years old. My retirement age is too close for risky business like this for my IRA. My name is Glenda, and I am a small business owner.

Yahoo Mail: Search, Organize, Conquer

Glenda Grant — Jun 23, 2026
Subject: S7-2026-15 From: Glenda Grant Affiliation: Jun. 23, 2026 Keep the law as it is so these companies and the executives are accountable. There is to much corruption already.

Sent from my iPhone

Glenda Needs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenda Needs I do not support the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I believe it takes power and responsibility away from investors and does not support full transparency.

Glenda Stockwell — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Glenda Stockwell Affiliation: Jun. 23, 2026 My name is Glenda Stockwell, I am a Certified Public Accountant in a small rural rural community of Bedford Iowa. There are many folks who live well below the median income in our community, but, who attempt to improve their lives by making small investments in the stock market. These folks are not relying on brokers to guide them, they are attempting to cut corners and make decisions themselves. every dollar is important to them. Consider this as you look at these proposals to decrease the public reporting responsibilities. This will indeed directly affect those folks who can least afford a drop in valuations. 6 months can make a huge difference in the value of a small portfolio. This is a critical change that should not be allowed. Protect our citizens and require quarterly reporting for all entities using this public platform. Thank you for your consideration of these comments.
Glenda Stockwell

Glenn Christensen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenn Christensen I am strongly against the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Less transparancy is never a good idea when it comes to public companies.

Glenn Engelke retiree turned investor for income — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenn Engelke In my Roth account I can take profits without tax consequences. Quarterly reporting is helpful even for large companies. I see no reason to slow down information that can effect an investment decision.

Glenn Foster — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenn Foster Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Transparency is what makes a market able to attract investment money and keeps the markets stable and secure.

Glenn K Berry Private citizen and invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenn K Berry I am against changing the reporting equipments from quarterly to every 6 months. It’s not that hard to report every quarter.

Glenn Mar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Glenn Mar Affiliation: Jun. 23, 2026 Do not change the current law please. Keep America safe from crime.

Glenn Mar
San Francisco

Yahoo Mail: Search, Organize, Conquer

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glenn monte — Jun 23, 2026
Subject: S7-2026-15 From: glenn monte Affiliation: Jun. 23, 2026 Hold their feet to the %0□□%5 Maintain quarterly reporting!!

Yahoo Mail: Search, Organize, Conquer

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glenn offff — Jun 23, 2026
Subject: S7-2026-15 Comments From: glenn offff Affiliation: Jun. 23, 2026 Glenn OFFNER. As a stockholder We need to know . What's going with our money 💰

Glenn Peterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Glenn Peterson Affiliation: Jun. 23, 2026 Quarter report

God loves you.

Glenn Turk Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Glenn Turk Please do not eliminate quarterly reporting requirements. This will reduce transparency and timeliness of corporate performance information that is critical for retail investors to make sound investing decisions. Data from the UK indicates that a reduction in reporting frequency has not been effective.

Gliria Cutillo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gliria Cutillo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop the corruption and cover ups for the wealthy.

Gloria — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gloria Affiliation: Jun. 23, 2026 These people are trying to defraud the American people. Do t let it happen. They must sign their names for accountability!

Sent from my iPhone

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gloria austin — Jun 23, 2026
Subject: S7-2026-15 Comments From: gloria austin Affiliation: Jun. 23, 2026 Please do not do this.

Get Outlook for iOS

Gloria Cooke — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Cooke Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an investor I need more information not less! I have become SO distrusting of the people who run the companies in which I invest that I want to see those quarterly reports This effort to stop them screams that you have something to hide I don't trust anything this administration does nor do I trust this change that you want to make!

Gloria Deniz Medical professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gloria Deniz As a senior managing costs and investments, the more information I have, the better I can make decisions!!! Please DO NOT limit information to only twice a year. Thank you.

Gloria Dunston — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Dunston Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting. There is too much fraud as it is. Don't freeze out the investors who are not in the room.

Gloria Dunston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gloria Dunston Affiliation: Jun. 23, 2026 Please keep FEC reporting quarterly to keep the playing field equal. Please stop shafting the people. Gloria Dunston

Gloria

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gloria Kimball — Jun 23, 2026
Subject: S7-2026-15 Comments From: gloria Kimball Affiliation: Jun. 23, 2026 As a woman in my 70s, I rely on quarterly information to make my decisions. Allowing longer time gaps in repoting creates an unfair advantage for corporate insiders and dirty politicians to make millions while people

like myself suffer. Leaving the time frame "optional" only allows companies to take the lazy, cheap way out. The small savings are not worth the cost to small investors like myself. Stay with the quarterly reporting model.
GLORIA KIMBALL
Cashier, Semi-retired.

Gloria McMahon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gloria McMahon Gloria McMahon technical analyst, Colorado my hard earned money requires protection! Quarterly reports at minimum! Investors require protection from cheats! Cheats and thieves have proven the need for frequent hand signed reports to ensure accountability!!

Gloria Moorman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gloria Moorman Affiliation: Jun. 23, 2026 Federal employee retired. We deserve to know how our money is being invested and how we came by profit or loss. It also will allow us to keep an eye on administrators. So many crooks and thieves even though there are laws in place we need to be vigilant not kept in the dark.

Sent from my iPad

Gloria Stapp — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Stapp Affiliation: Jun. 23, 2026 To the Securities and Exchange CommissiThe quarterly reporting should stay to keep acvountability. I have no investments, but there's no need to make their actions transparent on:

Glynis Long — Jun 23, 2026
Subject: Keep 10 Qs, Comment on S7-2026-15 From: Glynis Long Affiliation: Jun. 23, 2026 The whole point of EDGAR is to let your great aunt in Minnesota have a chance to use her own decisions on how she invests. Take out the four quarterly (10Qs) and you eliminate half her (and your) data resources. Keep an even playing field let information ring!!

Glynis Long. Former SEC and EDGAR supporter.
Arthur Levitt knew what he was doing!

Glynislong@gmail.com

WhatsApp

Gmail — Jun 23, 2026

Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 23, 2026 Keeping quarterly reports public will allow me more information to properly manage my retirement, and my child's college fund. Optional reporting will not be a fair approach. Optional reporting means reporting may not happen, and this is unfair to me and my family.

Roslyn Fulton-Dahlie
Lecturer, state university of NY at Fredonia

R. Fulton-Dahlie
917.514.3736
Sent from my iPhone

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gmail email — Jun 23, 2026
Subject: Re: Reporting From: gmail email Affiliation: Jun. 23, 2026 Absolutely not! Have we learned nothing in the past 20 years? I want even more oversight. Corruption is rampant in that industry. Lets do monthly reporting…

Josh Henry

Goetz Linzenmeier CEO InvestmentService — Jun 23, 2026
Subject: File No. S7-2026-15 From: Goetz Linzenmeier It is of utmost important for all stakeholders and stability of the market by receiving proper price signals to keep transparent and continous information flow each quarter.

Gorden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gorden As America is on the precipice of total financial collapse, given the complete corruption of our government, it is now even more important to tighten and strength any and all information regarding SEC. Therefore, I am completely opposed to limiting any information of this nature.

Gordon B. Cutler, Jr. Motley Fool community; individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon B. Cutler, Jr. I am writing to oppose semiannual reporting. I do not believe that proposed benefits of efficiency or long-term focus will outweigh the loss of timely information on which to make sound investment decisions. Improved electronic methods already make quarterly reporting more efficient than ever. CEOs and governance Board members already know that the survival of any public company depends on effective strategies and implementation for the SHORT-TERM, the MID-TERM, and the LONG-TERM. Thus, the major consequence of semiannual reporting will be to deprive investors of critical performance information. This will impair decisions regarding efficient capital allocation. The proposed rule should be opposed and defeated.

Gordon Harvey Very concerned citizen. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Harvey The lack of transparency is the beginning of corruption, keep our institutions clean and drive away any attempt to pervert them. I vote no the reduced reporting!

Gordon Huskinson The Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Huskinson We need to keep reporting the way it is investors deserve as much transparency as possible when risking their savings Moving to biannual reporting will be a disaster ruin overseas confidence in investing and create more market volatility and reduce confidence

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Gordon Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Miller I believe that is a mistake to reduce the frequency of information provided to investors. As an investor in public companies, I rely on quarterly reports to monitor the health of the businesses where I have put my hard earned money. Investors need more information, not less.

Gordon Mobley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Mobley I think this is a very bad idea. Investors need MORE information, not less. Please leave quarterly reporting in place as is.

Gordon Sharp — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Sharp There should not be a time when you allow companies to reduce financial reporting. As shareholders, we are entitled to more, not less reporting. If the reasoning is cost, then the company should absorb those costs, and debit it accordingly. Company executives who reduce their reporting to the owners because of the 'law', should be dismissed. Gordon Sharp

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Gordon Waters None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gordon Waters Please maintain transparency and mandate quarterly reporting

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gra — Jun 23, 2026
Subject: S7-2026-15 Comments From: gra Affiliation: Jun. 23, 2026 Do not make it easier for incompetent or fraudulent activity to be covered up. Keep the quarterly reports.

Grace Brock — Jun 23, 2026
Subject: S7-2026-15 Comment From: Grace Brock Affiliation: Jun. 23, 2026 My name is Grace,

operations coordinator for a benefits company, and this is outrageous and unacceptable. Businesses, especially big corporations, are already benefiting off of squeezing money out of everyday people. There should be transparency in reporting so they can be held accountable for their actions.

Grace Cameron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Grace Cameron I do not support the proposed reduction in public company reports. I'm an investor in the US stock market and it's important to me to have regular updates. Halving the number of reports would allow business practices to get more sloppy as well as doubling the length of time before investors saw the impacts of business changes. If I'm putting my money into a business, I need regular updates.

Grace Clark — Jun 23, 2026
Subject: S7-2026-15 Comment From: Grace Clark Affiliation: Jun. 23, 2026 Keep the quarterly reporting!

Grace Clark — Jun 23, 2026
Subject: From: Grace Clark Affiliation: Jun. 23, 2026 Keep the quarterly reporting!

Grace DeShaw-Wilner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Grace DeShaw-Wilner Affiliation: Jun. 23, 2026 Transparency is critical to protect society. It’s for the greater good. The track record demonstrates it’s working and there’s no valid reason to make a change. Thank you.

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grace giliberti — Jun 23, 2026
Subject: S7-2026-15 From: grace giliberti Affiliation: Jun. 23, 2026 SEC, do NOT change the requirements! It is very important to keep the certified reporting quarterly; the signatures required holds the ceo and board responsible. Remember Enron! Thanks for reading & considering my comment.

Grace Kemp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Grace Kemp Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!!! GRACE KEMP-DESIR, COURIER. IT MATTERS BECAUSE COMPANIES SHOULD NOT TRY TO HIDE THEIR ASSETS.

Yahoo Mail: Search, Organize, Conquer

Grace Lecara Investor — Jun 23, 2026

Subject: File No. S7-2026-15 From: Grace Lecara Investors want and demand More reports, Not less! It's OUR Money that these companies are running around with and we want to know what they are doing with it!!

Graham Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Graham A lot can change in 6 months… As an individual investor I rely on quarterly updates to stay abreast of how the companies that I invest in are doing. A 6 month reporting schedule is too long and will lead to more significant upside and downside surprises and associated volatility. Please maintain the current quarterly reporting schedule for the benefit of us individual investors who rely on these updates to maintain or update our thesis's.

Graham Summerlee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Graham Summerlee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not remove the quarterly reporting requirements. Every public company I've worked for does internal MONTHLY reporting. If passed they will continue to do this.
This change will not save anyone any money, it is removing transparency from individual investors. Institutional investors will still get access to this information. Retail investors will be put at even of a more disadvantage.
Graham Summerlee

Graham Tyler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Graham Tyler This would be a retrograde step as a private investor and prevent many of us having up to date news on our stocks. Open to bigger shocks and info that is not recent. Please reconsider.

Graham Zoller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Graham Zoller Affiliation: Jun. 23, 2026 I, Graham Zoller, System Analyst, respectfully request to maintain financial reporting requirements every quarter. Accounting necessary to find transaction irregularities will greatly increase, in time and effort (and cost). Patterns monitored, designed for quarterly reports, will no longer serve their intended purposes and will not scale to other frequencies. Thank you.

Grammy Allen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Grammy Allen Affiliation: Jun. 23, 2026 No.

Grant Carr None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Grant Carr As an investor in US company stocks I own portions of several dozen publicly traded companies and expect each of them to keep me informed of their financial performance in a timely manner. The current quarterly financial report requirement provides

an adequate frequency of updates on their financial performance so that I can make informed decisions on whether to hold, expand, reduce or exit my ownership stakes in each of those US companies with an acceptable level of risk. Reducing the financial reporting requirement to twice per year would prevent me, an owner, from having the transparency required to adequately track the financial performance of the US companies in which I have invested. It would introduce substantial financial risk to all investors in the US stock markets and likely encourage an exodus from US stock markets to others that have maintained a quarterly financial reporting requirement and by extension offer a substantially lower investment risk. The likely result of reducing the financial performance reporting frequency from 4 times per year to twice is a US stock market correction as both institutional and personal investors reassess the risk-reward profiles of US stock market listed stocks vs those listed on the European and Asian stock markets, followed by sustained under-performance of the US stock markets until the more frequent financial reporting requirement is restored. If we want to maintain the US stock markets among the most popular for investment we should not reduce the financial reporting frequency requirement to less than 4 times per year. Thank you.

Grant Wagz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Grant Wagz Affiliation: Jun. 23, 2026 Grant Wagliardo, Warehouse Manager
Removing quarterly reporting requirements and switching to semi-annual reporting will hinder my ability to be informed about my investments. I'll have
half as much opportunity to stay informed while companies will have twice the opportunity to hide financial information from me. Please reconsider this move and don't further destabilize an already volatile stock market.

Grayson Matos — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Grayson Matos Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop only caring about yourselves.

Great Dane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Great Dane Affiliation: Jun. 23, 2026 What's new. We workers always get screwed. Our elected officals do protect us anymore.

Greg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Greg Affiliation: Jun. 23, 2026 What is the reasoning for changing a system set in place to help keep things honest.?
Who will benefit from this?
How does it improve the process?
This looks to be a way for corporate entities to hide their behavior.
Leave the reporting alone.

Sent from my iPhone

Greg Carter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Carter Quarterly reporting by public companies is the minimum acceptable frequency. My family's income is 100% dependent on this information and people like me watching and participating and commenting on company performance is a big part of America having strong public businesses. The federal government does not have the right to limit this visibility any further, and trying to do so is damaging to the economy.

Greg Chepin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Chepin I think this is a bad decision to reduce the number of reporting times from four to two. As an investor in individual securities this restricts my ability to make good decisions on companies that I have shares of their stock.

Greg Coln Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Coln As an investor, and therefore an owner of a portion of a company, however small, I strongly feel that reducing the frequency of reporting requirements would be a mistake. In a time when trust in our public companies and institutions is under fire, it is critical that as much transparency as possible is maintained.

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greg fraser — Jun 23, 2026
Subject: S7-2026-15 Comments From: greg fraser Affiliation: Jun. 23, 2026 Companies can't be trusted to report fairly. No quarterly reporting.

Greg Fraser
Retired and living off investments

Greg Gastler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greg Gastler Affiliation: Jun. 23, 2026 Don't relax oversight and the protection and competitive balance it provides! The saying "expect what you inspect" applies in this instance!
More positively- trust but verify. We're talking about my retirement savings here…..

Greg Gastler, BME, MCM
Choir Director
Holy Cross Lutheran Church
St. Louis, MO 63118

(314)705-1211 (cell)
(314)832-7696 (landline)

<gastlergl@gmail.com>

Greg Guenther — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Guenther Transparency leading to trust is essential to retail investors. Quarterly information has worked and will continue to work for open guidance. Thank you.

Greg Hartwick Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Hartwick I believe it's important to continue with quarterly reporting in order to maintain the current level of transparency. Moving to semi annual reporting would tilt the playing field in favor of the professional investors.

Greg Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greg Johnson Affiliation: Jun. 23, 2026 Do not change the requirements for reporting. Otherwise you screw all of us with retirement accounts(IRA's).

Sent from my iPhone

Greg Kerley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Kerley Terrible idea. In a time where more data is available why would you want to reduce timed information?

Greg Lewis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Lewis Please keep quarterly reporting requirements. Investors deserve to have information provided to them on a quarterly basis in order to make investment decisions.

Greg Lewis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Greg Lewis Affiliation: Jun. 23, 2026 I was a 15 year Enron employee who lost over $500,000 due to their fraud. If you give companies more time to hide fraud, they will. Don't do it!
Greg Lewis

Sent from my iPhone

Greg Okimi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Okimi Please keep quarterly reports! Having clear and regular information into public companies helps keep them accountable, and also helps individual

and retail investors make better and more informed decisions. For the protection of retail investors, please keep the quarterly reporting schedule!

Greg Quinton Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Quinton More info, more better! Duh😏

Greg Rogers Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Rogers Individual retail investors are already disadvantaged. Please keep the required reports quarterly and not biannual. Thank you.

Greg Sholom — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Sholom Semi annual reporting is woefully inadequate. I believe it will ultimately lead to a lack of transparency, and a lack of confidence in the stock market itself. A company can get in a whole lot of trouble in 6 months. It opens the door very wide to misleading or even fraudulent behavior. Please do not back off from quarterly reporting.

Greg Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Greg Smith Affiliation: Jun. 23, 2026 I feel like reporting every 6 months will reduce interest in stocks and may create a move towards other investments. Public companies should have a high visibility and I feel like quarterly reporting is appropriate.

Greg Spencer Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Spencer Dear Sirs: In my opinion, reducing the frequency of public-company financial reports from quarterly to semi-annually is a dangerous step backward for investor protection and market efficiency. Quarterly reporting provides the continuous transparency required to accurately evaluate risk, allocate capital, and hold corporate management accountable in a fast-moving economic landscape. Stretching the reporting window to six months creates massive information vacuums, leaving retail investors vulnerable to prolonged periods of uncertainty while corporate insiders retain asymmetric access to material data. Furthermore, less frequent disclosures will inevitably spark heightened stock volatility around reporting dates, suppress overall market liquidity, and weaken public trust in the integrity of capital markets. Recent examples include Enron (2001), WorldCom (2002), Lehman Brothers(2008), and Wirecard (2020). Your consideration of my submission is appreciated.

Greg Stack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greg Stack Affiliation: Jun. 23, 2026 Please keep quarterly report. Too much fraud and abuse as is. At least with quarterly reporting, it makes it harder to get by with it.

Greg Stenzel American citizen and voter, accredited investor, and family office manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Stenzel Investor transparency is critical for ongoing investments in publicly traded companies. Please continue with the required quarterly financial reporting. thanks, Greg Stenzel - member of "The Motley Fool Community"

Greg Sullivan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Sullivan As an investor, I strongly oppose this idea. Less reporting means less transparency and less accountability from company leadership towards shareholders and other stakeholders. And less knowledge about company operations shifts the advantages of stock ownership away from everyday investors and towards insiders. There is nothing but downside to this for anyone outside of the c-suite.

Greg Szanyi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greg Szanyi Affiliation: Jun. 23, 2026 We need more compliance and oversight of the banking industry. They make their own rules and have been ripping us off way to long!!!

Sent from my iPhone

Greg Uhland Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Uhland SEC, I am writing to voice my opposition to reducing company public reports from 4x annually to 2x. I see this change as reducing the transparency of company actions. As an investor, I own a part of the company's business, and I want to see what it is doing on at least a quarterly basis. Thank you for your attention to my comments. Greg Uhland

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Greg Zakutansky — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greg Zakutansky Affiliation: Jun. 23, 2026 Lessening transparency? Quarterly is barely adequate. Why don't you help the average citizens retirement portfolio rather than Big Wall Street? You have a job to do: keep playing field as level as possible.

Greg Zimmerer The Motely Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greg Zimmerer Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. The cost of reporting will continue to decrease with automation and AI. Please keep the quarterly reporting as is today.

Gregor Smith — Jun 23, 2026

Subject: S7-2026-15 Comments From: Gregor Smith Affiliation: Jun. 23, 2026 Keep quarterly funding for SEC

Gregory Alles n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Alles I believe less reporting by companies from four to two times per year will provide less knowledge to investor/owners of company stock and I've rarely seen where less reporting produces any benefit, improvement or knowledge. Usually the effect is the opposite and can tend to add mischief to the equation.

Gregory Antono — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Antono In the age of AI fewer reports do not reduce costs anymore. As an investor, I own a piece of the businesses and I believe that I deserve transparent communication from these businesses. Reducing reporting requirements weakens the connection between companies and their owners, more information creates better-informed owners, less transparency increases uncertainty.

Gregory Frank Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Frank I will be limiting my investments if companies are only reporting information twice a year. This is a terrible idea as far as investors are concerned. I would be open to more reporting instead of less. A lot can happen in a 6 month period.

Gregory Gillum The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Gillum I find it absurd given current technology that we would float such an idea under the guise of reduced cost. This is no other than an attempt to conceal legal information from the public at large to benefit the bourgeoisie.

Gregory H. Smith Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory H. Smith I am a CPA and have worked for public companies. I want quarterly information on the stocks I own. I know from experience that the quarterly reporting requirement is not overly burdensome.

Gregory Hoogeveen life long investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Hoogeveen In the upcoming world of AI and “instant” information you are suggesting to cut out going information to us owners in half! I recommend an increase to monthly reporting with a more in-depth semi-annual report. With things moving at the speed of light, it makes no sense to reduce the required reporting 50%.

Gregory J Simone — Jun 23, 2026

Subject: File No. S7-2026-15 From: Gregory J Simone I strongly support Public Company's reporting financial information 4 times a year on a quarterly basis. This type of transparency is necessary to shareholders and investors to evaluate their investments. I and many others review are portfolio of investments in public company's on a quarterly basis and no having this information does not allow me or others to make changes when necessary on a timely basis. It would be irresponsible to reduce then reporting requirements currently in place.

Gregory j. Pelletier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory j. Pelletier I have read the Motely Fool Community information re. “Transparency” with concern. I do agree completely with their assessment that quarterly updates are ment to prevent errors and to keep on a data track that supports good business practices for all concerned.

Gregory Jacobs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gregory Jacobs Affiliation: Jun. 23, 2026 Greg Jacobs, Assistant Project manager, retired CPA. Please keep quarterly reporting! I have done enough auditing over the years to understand how important quarterly reporting is.

Sent from my iPhone

Gregory M Gauthier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory M Gauthier I am firmly opposed to S7-2026-15, which proposes to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that is a serious mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away just makes everyone less informed and less information rarely creates better-informed owners. I believe that the arguments in favor of S7-2026-15 (i.e. that it will reduce costs and ease the pressure to manage quarter-to-quarter) are debatable and in no way outweigh the rights and needs of the stockholders, the owners, to be kept appropriately informed and updated on the state of the businesses on a quarterly basis and that the executives managing the businesses, CEO's, CFO's, etc. have a fiduciary responsibility to do so.

Gregory Smith and The Motley Fool Community Stock invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Smith and The Motley Fool Community I and we favor the continuation of quarterly reports on entities I have a vested interesst in. Thank you. Gregory Smith

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Gregory Suter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gregory Suter Affiliation: Jun. 23, 2026 Keep Quarterly reporting ! To much time in between. Easier to run and hide before it’s caught.

Sent from my iPhone

Gregory Vignapiano — Jun 23, 2026
Subject: S7-2026-15 From: Gregory Vignapiano Affiliation: Jun. 23, 2026 More rules, not less for big business. They steal enough already. Thank you.

Sent from my iPad

Gregory Woods — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gregory Woods Affiliation: Jun. 23, 2026 I am an investor and the thought of having 6 months of no official mandate quarterly information is absolutely foolhardy. Keep the quarterly reporting.

Gregory Ziegeweid — Jun 23, 2026
Subject: File No. S7-2026-15 From: Gregory Ziegeweid As a small individual investor, I need quarterly reports even more than large investors, who have other means of garnering information on the companies that I hold stock in!

Greig William Hillman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Greig William Hillman At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Greta Kreider — Jun 23, 2026
Subject: S7-2026-15 Comments From: Greta Kreider Affiliation: Jun. 23, 2026 Quartly reporting equals transparency and is required because our collective regulations (by our government) exist to serve the people.
Thank you, Greta Kreider

Gretchen Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gretchen Anderson Affiliation: Jun. 23, 2026 This is a variation on insider trading. Allowing only insiders to know what's going on for any period of time creates an exploitable advantage to them and an unfair market. Ultimately, it effectively locks most investors "out" of the market and creates 2 classes of society: those WITH insider information and those without it, who cannot achieve similar levels of results. Oppose this proposal!

Gretchen Mathewson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gretchen Mathewson Affiliation: Jun. 23, 2026 Enough of the corruption! Keep the quarterly reporting.

Sent from my iPhone

Gretchen Prah — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gretchen Prah Affiliation: Jun. 23, 2026 My name is Gretchen and I am a 65 year old retired American Citizen. My background is not in business but health care which over my career has deteriorated terribly. The reason for this is because it has become less & less about people, and more & more about profits. The BUSINESS has ruined our health care system. I now have a retirement account to keep me going. Don't let big business ruin that for us too. If you don't audit & keep controls in place the crooks will win. Regular folks like myself will lose. Unfortunately the crooks are running the show. Honest hard working people will continue to suffer. Thank you.

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gretchen sharp — Jun 23, 2026
Subject: S7-2026-15 Comments From: gretchen sharp Affiliation: Jun. 23, 2026 No accountability is necessary!

Gretchen Skidmore — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gretchen Skidmore Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Are you naive or just stupid? CEOs should not be trusted with their kids piggy banks never mind the millions of dollars at their fingertips. So now you want to make them less accountable? Did you go to the Donald Trump school of thievery? It's not enough that they are already rich of the backs of their workers, now you want to give them more. Does the saying "Thick as thieves" sound familiar?

Grete Zemans — Jun 23, 2026
Subject: S7-2026-15 Comments From: Grete Zemans Affiliation: Jun. 23, 2026 Lots can happen in a short period of time as we all know from the past 4 months. Keep your reporting quarterly- it's worked well for 50 years; there's no commanding reason to change that.

Grete Zemans — Jun 23, 2026
Subject: S7-2026-15 Comments From: Grete Zemans Affiliation: Jun. 23, 2026 Lots can happen in a couple of months as we all know from the past 4 months. Keep your reporting quarterly- it's worked well for 50 years, there's no commanding reason to change that.

Guido Segura NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Guido Segura As an investor I do no want Semi Annual Earning Reports. I want to continue to see Quarterly Reports so I can make sound decisions on the stock I own. Keep this transparent and the way its currently in. Thank you

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Guillaume carmes The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Guillaume carmes It is a mistake to move to semi annual reporting. It muddies the waters. Need information in order to invest properly.

Guillermina Turner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Guillermina Turner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We tried it before and it had negative consequences. Sunshine and transparency make everything better. Keep temptation away; we need quarterly reporting. Thank you!

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gumballfarm — Jun 23, 2026
Subject: S7-2026-15 Comment From: gumballfarm Affiliation: Jun. 23, 2026 Quarterly and Transparent.
Investing in business, we
communities, prosper. Continuing, in our Freedoms, of our Democracy.

Sent from my Verizon, Samsung Galaxy smartphone

Guy Clayton — Jun 23, 2026
Subject: S7-2026-15 From: Guy Clayton Affiliation: Jun. 23, 2026 The law was in place for reason. Keeping it quarterly keeps honesty well we hope actually should raise the time instead of taking away

This is just more corruption from the top to the bottom. Our we living in a twilight zone. This law doesn't need changed many things need change but this isn't one. Guy Clayton American citizen in Missouri

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Guy Evans None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Guy Evans This move reduces transparency about the progress of companies. As an individual investor it makes assessment of companies business progress difficult to monitor. A lot can happen in 6 months

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Guy Ivie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Guy Ivie Affiliation: Jun. 23, 2026 Quarterly reporting is necessary to attempt to keep corporations honest. Removing the requirement opens the door to financial shenanigans and lowers trust in corporate behavior.

Guy Ivie
Dept of the Army, ret.

Guy Malloc — Jun 23, 2026
Subject: S7-2026-15 Comments From: Guy Malloc Affiliation: Jun. 23, 2026 I believe they should report monthly, at least bi-monthly. Less chance of defrauding the public and hiding it.

Gwe Scott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Gwe Scott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop putting corporations' rights over the rights of the people. Make them operate in the open. Do not let them /help them to keep secrets.

Gwen hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gwen hall Affiliation: Jun. 23, 2026 Industry has proven over and over it cannot regulate itself. Profit is the only “bean” that counts in industry, not human beings

Sent from my iPhone
Gwen Hall, 231 883-6366

Gwen Hendrix — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gwen Hendrix Affiliation: Jun. 23, 2026 There is too much fraud now. Dont let this happen. Keep the reporting as is.
Gwen Hendrix, RN, BSN, NA retired,
This matters to me b/c of retirement funds investments

Sent from my iPhone

Gwen Wilder-Hulett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Gwen Wilder-Hulett Affiliation: Jun. 23, 2026 Do not stop our quarterly reports. Without we investors, you would have little to report. Who do you think you are?

Sent from my iPhone

Gwendellyn Earnshaw Cruise — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gwendellyn Earnshaw Cruise Affiliation: Jun. 23, 2026 Stop stacking our economy against us and driving further toward an oligarchy. Accountability and transparency are the bedrocks of a democracy.

Sent from my iPhone

GWENDOLYN R TARVER — Jun 23, 2026
Subject: S7-2026-15 Comment From: GWENDOLYN R TARVER Affiliation: Jun. 23, 2026 We need to keep the quarterly reporting

Sent from my iPhone

Gwyn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Gwyn Affiliation: Jun. 23, 2026 The quarterly filing is a pain but it keeps us from getting behind. If my small business can do it so can big corps.

Sent from my iPhone

H Swanson — Jun 23, 2026
Subject: S7-2026-15 Comments From: H Swanson Affiliation: Jun. 23, 2026 There's enough insider trading going on as it is. This change would make losers fall harder. This is a way for the Bkackrock, etc. to metastasize their greed.

Yahoo Mail: Search, Organize, Conquer

H. B. Nelson — Jun 23, 2026
Subject: File No. S7-2026-15 From: H. B. Nelson Firstly, I am disappointed that a Canadian province cannot be entered. Wyoming was entered in lieu of my province of Ontario. Secondly, I am opposed to the proposal to allow companies to file reports twice annually instead of quarterly. I believe this will be disadvantageous to individual investors. I am hopeful the SEC will not proceed with this proposal,

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H. Rodger Alwais — Jun 23, 2026
Subject: File No. S7-2026-15 From: H. Rodger Alwais I disagree with the proposed changes

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Hadley Hines — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hadley Hines Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting is needed, to allow investors the information and intelligence to follow their own money properly and fairly.
This reporting must not be limited.
Hadley Hines

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haffeyka — Jun 23, 2026
Subject: S7-2026-15 Comments From: haffeyka Affiliation: Jun. 23, 2026 Keep timely quarterly reporting. It’s essential to any investment strategy.

Sent from my iPad

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haftaski — Jun 23, 2026
Subject: S7-2026-15 Comment From: haftaski Affiliation: Jun. 23, 2026 I say NO! to SEC Rule S7-2026-15

1. Retail investors get blindsided. Cutting reporting from quarterly to semi-annual doubles the window where bad news can fester unseen. By the time investors find out, the damage is done — and there's no recourse.

2. Markets price on information. Less information = worse pricing. Six months of opacity gives insiders and institutional players a structural edge over ordinary shareholders. That's the opposite of what the SEC is supposed to do.

3. The compliance cost argument is a fiction. Companies already maintain their books on a rolling basis — auditing, internal controls, and financial statement preparation happen continuously regardless of reporting frequency. The marginal cost of packaging that into a quarterly filing is minimal. The burden argument doesn't hold up.

4. This is a gift to bad actors. Earnings manipulation, fraud, and deteriorating fundamentals are far easier to hide over six months than three. Quarterly reporting exists precisely because history showed what happens without it.

5. It moves in the wrong direction at the wrong time. The trajectory of modern capital markets is toward greater transparency and higher-frequency disclosure — not less. Cutting reporting frequency is a 1970s solution to a problem that doesn't exist.

JB Newman
Stamford, CT

Haiden Morgan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Haiden Morgan Affiliation: Jun. 23, 2026 Why the hell would we change this other than to screw over consumers and small investors and benefit the big companies?! It makes zero sense!

Haiden Morgan, North Webster, IN
Reach me at: 574-457-9119

Hamza Baig — Jun 23, 2026
Subject: stop client updates slipping From: Hamza Baig Affiliation: Jun. 23, 2026 Hi Trian Partners team,

When client updates slip, clients feel unsure and less confident in the relationship.

The small things are the big things.

A dedicated executive assistant proactively manages client communication so nothing falls through and your clients feel well informed.

We've provided dedicated executive assistants to companies like WHOP, PUSH, Fibra, and organizations supported by the United Nations.

Would that be something that would even help you?

Thanks,

Hamza Baig
Co-Founder at Talent Trellis Inc.
www.talenttrellis.co/ | +16477862636

Hank Ritter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hank Ritter Affiliation: Jun. 23, 2026 As a retired citizen on a fixed income that relies on a small stock portfolio, I implore the SEC to keep reporting on the current quarterly basis.

Sent from my iPhone

Hank Wollman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hank Wollman Preserve current reporting requirements to maintain and provide transparency, legitimacy and enable investor confidence and ability to make informed decisions

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Hannah Brickman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hannah Brickman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This will keep average Americans out of the stock market, one of the only ways many people are able to retire these days. This is only fueling more savings for ceos and cooperate greed. Quarterly reports keep companies accountable.

Hannah Woodbury — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hannah Woodbury Affiliation: Jun. 23, 2026 Please continue quarterly reporting! The more info the better. Thank you.

Hans Chambers retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hans Chambers Lessening the reporting requirements for reporting on companies NEVER works to the advantage of the investors. The reports are all an investor can depend on to judge performance of their investment. Lowering the requirement is only good for the people that want uninformed investors.

Hanzla tariq — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hanzla tariq Please reject the consideration for semi annual updates. As an investor is important to get regular communication to maximize accountability. There is already a lot of difficulty to truly understand the workings of the businesses we own as public stockholders, and reducing the frequency of Reporting will not serve that any better. Having access to public market should come with the accountability and not just the privilege. We must protect the rights of the shareholder from fraud and being misled. Thank you

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Hari PRASAD — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hari PRASAD Dear sir, reducing the number or disclosures

information will provide greater opportunity for companies to hide behind or reduce in transparency. This increases the risk of fraud significantly. Kindly revisit this rule.

Harish Ganesathasan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harish Ganesathasan We need greater transparency not less.

Harold Campbell — Jun 23, 2026
Subject: S7-2026-15 From: Harold Campbell Affiliation: Jun. 23, 2026 DO NOT lessen the rules! We don't want to see another ENRON type catastrophe again!

Harold Kinchen Chemistry Tec. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harold Kinchen This is dangerous, and could result in heavy Loss.

Harold McNeely — Jun 23, 2026
Subject: S7-2026-15 Comments From: Harold McNeely Affiliation: Jun. 23, 2026 QUARTERLY PLEASE.

Sent from my iPhone

Harriet Haughton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Harriet Haughton Affiliation: Jun. 23, 2026 WE NEED THE QUARTERLY REPORTING!
You know it. We know it. Our legislators know it. If you make the change and go back to semi-annual reporting, that tells us you do not care about investors. The information is available. Entities produce monthly reports for internal use, so the information is already available. It is no big stretch to compile and publish that information quarterly. Why hide that information from investors? That's the question.

Harriet Steiner — Jun 23, 2026
Subject: S7-2026-15 From: Harriet Steiner Affiliation: Jun. 23, 2026 We need promote reporting and CEO accountability to avoid another ENRON. Many americans are invested in the stock market these days and we need to make sure that the reporting and accountability is real and timely.

Harriet Stroupe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Harriet Stroupe Affiliation: Jun. 23, 2026 We need quarterly reporting to safeguard against fraud and to ensure that CEOs are held accountable.

Sent from my iPhone

Harriett Jones — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Harriett Jones Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I wish to oppose the SEC reduction in the quarterly reports.

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harril3 — Jun 23, 2026
Subject: S7-2026-15 Comments From: harril3 Affiliation: Jun. 23, 2026 Please keep quarterly reporting. There's already too much hiding in corporate books. This will just make it bad for regular investors while giving insiders a leg up they don't need.

Leanne Harrington
Retiree

Sent from my Galaxy

Harry Catton Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harry Catton You can't get too much information but you can get too little.

Harry Gross The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harry Gross Owning stock means owning a piece of a company. Reducing the frequency of reports removes visibility into how your company is being managed. It's a bad idea. Reducing reporting requirements is similar to suggesting that 'getting semi-annual bank statements' is a good idea. Which, clearly, is NOT a good idea. Quarterly reports allow the investors (co-owners) in the company a reasonably frequent insight into how the business is being run, and affords them the opportunity to mount informed campaigns to attempt to change things they don't like. Reducing those reports to semi-annually reduces that 'internal visibility' and cripples the investor (co-owner). It also makes it harder for non-owners to make informed judgements on whether they would like to BECOME an investor (co-owner) in that business. I believe that reducing frequency of reports is a bad idea, and the proposal should be defeated.

Harry Lowenthal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harry Lowenthal The proposal now on the table to allow

companies to elect to reduce the number of public-company reports from four times a year to just two. I think is a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners or decision makers. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Harry Shearman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harry Shearman Please retain quarterly. It increases transparency and is critical for the USA to retain capital flows.

HARRY TOMLINSON — Jun 23, 2026
Subject: S7-2026-15 Comment From: HARRY TOMLINSON Affiliation: Jun. 23, 2026 No, No, No for obvious reasons. Accountable financial responsibility should not be longer than quarterly period.

Harry Tomlinson
Sent from my iPad

Harvey Bell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Harvey Bell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT end quarterly reporting for Corporations.

Harvey Brown III — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Harvey Brown III Affiliation: Jun. 23, 2026 Keep reporting on a quarterly basis.

Harvey Shew — Jun 23, 2026
Subject: File No. S7-2026-15 From: Harvey Shew This is an absolutely terrible idea. I think investors need more information, not less.

Hasmukh Patel None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hasmukh Patel I oppose the proposed regulation change on companies reporting frequency. I am an Individual investor and need to have quarterly reporting by companies to make investment decisions. Thank you

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hatim zayed — Jun 23, 2026
Subject: File No. S7-2026-15 From: hatim zayed I oppose the reduction in reporting. more transparency is needed not less.

Haval Aarif — Jun 23, 2026
Subject: File No. S7-2026-15 From: Haval Aarif No! More transparency is vital to an economy of investors. Taking this vital tool away allow for more corruption to take place behind the scenes. “At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.”

Hayden Keltner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hayden Keltner Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Regular everyday Americans trying to grow their wealth already have it hard enough dealing with watching white collar executives rob and steal from us every day and get away with fraud.

Sent from my iPhone

Haydn Huntley Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Haydn Huntley Honestly, it doesn't make sense to allow companies the option to give investors fewer updates. Doesn't that make it more difficult for us to make good decisions?

Hazel Shepard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hazel Shepard Affiliation: Jun. 23, 2026 Keep quarterly. Reports

Sent from my iPhone

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hbuckner — Jun 23, 2026
Subject: S7-2026-15 Comment From: hbuckner Affiliation: Jun. 23, 2026 We need quarterly reporting to be kept up to date with their financial condition to be an informed investor.

Henry Buckner

Heath Johnston — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Heath Johnston Affiliation: Jun. 23, 2026 My name is Heath Johnston, I am a bankruptcy law paralegal in Dallas, Texas.

What I have witnessed while working in bankruptcy law is that investors, whether originating from the bank, individual or collective creditors, rely heavily on the quarterly information to readjust investment protocols, which only benefits both parties. If we move to a semiannual reporting system, what you will end up seeing is an influx of disgruntled investors, investment scares from non-transparent companies, and a rise of bankruptcies. Additionally, it incentivizes far riskier business models, since they do not have to show profitability in a shorter period of time. What our economy needs is stable market practices, not more destabilizing risky gambits played by entrepreneurial minds. We have a market where we have thousands of bankruptcies, banks losing investments, and a massive bubble growing in the tech and AI sector. Additionally, we have an unemployment crisis where we could realistically see this problem multiply through volatile business practices incentivized by a riskier semiannual reporting system. We want to entice the consumer and creditor to invest and confidently see returns in shorter periods of time. A lack of economic transparency only pushes a lack of knowledge for the investor. As the SEC should know, when investors and consumers receive more information, they are more likely to invest, and the converse is true. This proposal could bring catastrophic economic consequences. I beg of you, for the sake of the economic future of our country, do not upset or obfuscate the investors any further.

Heath Johnston

Heath Neilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heath Neilson Affiliation: Jun. 23, 2026 Heath Neilson, Hospital Manager. This erodes transparency, allows for more potential for fraud, and less ability for non insiders to protect themselves. You give more opportunity for a company
or companies to screw over the public.

Yahoo Mail: Search, Organize, Conquer

Heath Werkheiser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Heath Werkheiser This pending change matters to me because the companies in this country get away with so much shit already, we dont need less reporting, we need more. Keep the quarterly reporting, or even better, make it monthly so it is harder to hide things from us.

Heather — Jun 23, 2026
Subject: File No. S7-2026-15 From: Heather I am writing to oppose the proposal that would allow public companies to reduce their reporting obligations from quarterly to semiannual reporting. As

both an investor and a registered nurse, I understand the importance of timely and accurate reporting. In nursing, we document patient assessments, changes in condition, treatments, and outcomes on an ongoing basis because timely information matters. Waiting months to communicate important developments would not improve decision-making—it would make it more difficult to identify risks, respond appropriately, and maintain accountability. Public companies should be held to a similar standard of transparency with their shareholders. When investors purchase shares of a company, they are providing capital and accepting risk. In return, they should receive regular updates about the company's financial condition, operations, and material developments. Public companies benefit greatly from access to public markets, and ongoing disclosure is one of the responsibilities that comes with that privilege. I am not persuaded by arguments that reducing reporting frequency would improve long-term decision-making. Companies continue to operate every day regardless of how often they report. They launch products, gain and lose customers, make strategic decisions, face challenges, and pursue opportunities. The question is not whether these events occur, but whether shareholders receive timely information about them. Reducing reporting requirements would create larger gaps between company management and investors. Longer periods between disclosures could make it more difficult for shareholders to evaluate performance, assess risk, and make informed decisions. Delaying information does not reduce uncertainty; it increases it. When significant developments are not communicated for longer periods, investors may face larger surprises and sharper market reactions when information is finally released. I am also concerned that less frequent reporting could reduce ongoing accountability. Regular reporting encourages continuous review of performance, risks, and operational challenges. Waiting six months between required reports increases the possibility that emerging issues, deteriorating conditions, or important trends may not be communicated to shareholders in a timely manner. Additionally, I question whether the reporting burden is as significant as some suggest. Modern technology, automation, and artificial intelligence have made collecting, organizing, and analyzing information more efficient than ever before. The solution to reporting costs should be improving reporting processes, not reducing transparency for investors. Quarterly reporting has helped establish trust and accountability in our public markets. These requirements exist to protect investors, promote transparency, and support informed decision-making. Public companies voluntarily choose to access public capital markets, and with that choice comes an obligation to provide regular and meaningful disclosures to their shareholders. Access to public investment capital is a privilege, and transparency is part of the responsibility that accompanies that privilege. For these reasons, I respectfully urge the SEC to maintain quarterly reporting requirements and continue protecting investors through timely, transparent, and consistent disclosure standards.

Heather Brooke Buck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Heather Brooke Buck I do not think that reporting financial results twice a year rather than quarterly is a good idea. It gives a longer time for problems or challenges to grow before investors (who are the owners) even know there's an issue. I think that a lot of this reporting, data gathering and summarizing will be increasingly automated, so I believe that continuing the quarterly reporting will become much cheaper than it is now anyway. When a company becomes a publicly owned company it gains cash to expand in exchange for a regular and public accounting of results.

Heather Cruz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heather Cruz Affiliation: Jun. 23, 2026 Hello,

I am a Global Event Marketing Manager and am writing to urge you to keep the SEC reports

quarterly. If business of all sizes, from large international conglomerates to small businesses, cannot accurately gage the market winds, it will paralyze them from making forward- looking decisions about purchases, acquisitions, expansion…you will be stifling growth and confidence in the market by keeping everyone in the dark about what's really going on. I urge you to keep the reports quarterly as they always have been.

Sincerely,
Heather Cruz

Heather Daugherty — Jun 23, 2026
Subject: S7-2026-15 From: Heather Daugherty Affiliation: Jun. 23, 2026 Heather work for corporation Missouri I am so ready for more accountability in America. I am held accountable working for the corporation but most big corporate are not held accountable. Money has a way of making things hushed or disappear. I am held accountable by many financial entities. Along with many Americans who are taxed and held accountable. So I pray for more transparency and accountability for everyone. The people the customers deserve it. The world would be a better place with more honesty and truth in place.

Heather Griffin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather Griffin Affiliation: Jun. 23, 2026 My name is Heather Griffin. I am a creative professional. I am very concerned that the lack of transparency will allow these companies to act in ways that will hurt the retirement savings of so many people. How can we make decisions when the information is not accurate or true?

Heather Griffin
Creative Thinking + Visual Storytelling

heathergriffin.portfolio.site
p: 310.750.7165
e: heather.griffin.2021@gmail.com

Heather Griffin-Dolciney — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heather Griffin-Dolciney Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Please keep quarterly reporting in place. Corporations must be accountable to their stockholders and quarterly reports help the average consumer stay informed. Large corporations need to be transparent to the American people who invest in their success.

Thank you.

Heather Howe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heather Howe Affiliation: Jun. 23, 2026 Keep the quarterly reporting to keep companies accountable and honest.

Sent from my iPhone

Heather Jensen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather Jensen Affiliation: Jun. 23, 2026 My name is Heather Jensen and I am an office manager at a Christian Camp. Our financial records are open to the public because it is their right to know. I believe it's important to require companies to keep their reporting as often as possible. These companies can afford to do this and have the resources in place to do it because they are already been doing it. There's no reason to give them more opportunities for hiding anything that is not above the board. Fraud in this situation when it is not caught right away, costs all of us more money. I don't believe that an argument has been made that justifies this change.

Get Outlook for Android

Heather Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather Johnson Affiliation: Jun. 23, 2026 This is so dangerous in a country already being raped by capitalist fascists. Do right by the people!!

Heather LeMaster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather LeMaster Affiliation: Jun. 23, 2026 quarterly reporting needs to stay! companies need to be transparent. why would you want this to change???

Sent from my iPhone

Heather McCaig — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heather McCaig Affiliation: Jun. 23, 2026 This reminds me of every time Iran would say they are developing nuclear facilities for domestic power only so they could break the treaty right in front of us. SEC, you are Iran.

Heather Meleedy — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heather Meleedy Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not allow this to happen!!!

HEATHER MURRAY — Jun 23, 2026
Subject: Keep it Quarterly From: HEATHER MURRAY Affiliation: Jun. 23, 2026 There must be quarterly reporting. There’s been a threat that social security will be going away sometime in the future convincing people to invest. Now you want to hide what is going on with my investments. I review.my quarterly reports. I am retired. My name is Heather Murray

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Heather Neitzke — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heather Neitzke Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue to provide quarterly reporting for investors. I want to see my investment results. That information helps me to monitor current investments and research other investment opportunities.
This reporting provides important information.
Heather Neitzke

Heather Porter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather Porter Affiliation: Jun. 23, 2026 Keep the spotlight on Wall Street. The only reason you would allow these corporations to go dark for 6 months instead of 3 would be concealing dark monies and we the people, have a constitutional right to be in the know. Sheltering billionaires in a democratic government is wrong.
Heather Porter

Sent from my iPad

Heather Rae — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heather Rae Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What on earth happened to transparency in our government. We the tax payers have a right to MORE information, not less!

Heather Slinkard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heather Slinkard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Just in case you haven't realized it, this is 2026. With the advent of computers and the internet quarterly reporting should be a thing of the past. Reporting should be weekly or monthly. Stop trying to live in the past.

Heather White — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heather White Affiliation: Jun. 23, 2026 I am against lowering the amount of reporting. Keep companies accountable and transparent by keeping quarterly reporting. Investors need a clear picture of the market.

Heather White

Hector Lahera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hector Lahera Affiliation: Jun. 23, 2026 Protect the public and the stockholders. Keep the reports QUARTERLY!

Heidi Beert — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Beert Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Full disclosure. Companies should not be above the citizen's knowledge.

Heidi Beert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heidi Beert Affiliation: Jun. 23, 2026 Full disclosure, please. Companies should not be above citizen’s knowledge.

Sent from my iPhone

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heidi bonwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: heidi bonwell Affiliation: Jun. 23, 2026 Quarterly reporting is essential. Please keep quarterly reporting so that everyone can keep their retirement in the stock market.
- Heidi Webb, Elementary Educator

Heidi French — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Heidi French Affiliation: Jun. 23, 2026 My name is Heidi French and I'm an educational diagnostician in the Austin, Texas area. Quarterly reporting is important to me because every penny of my retirement savings matters and I need accurate information to make informed decisions about my savings. I've worked hard for my whole life for what I have and can't afford to lose any of it.

Heidi Hartmann — Jun 23, 2026

Subject: Comment on S7-2026-15 From: Heidi Hartmann Affiliation: Jun. 23, 2026 Please keep the requirement for quarterly reporting. It's good to know what's happening with investments more frequntly rather than less. I pointed this out to my employees when they were making investment choices in their retirement portfolios and to my students when I was teaching.
Thank you.

Heidi Hartmann, PhD, Yale University, Retired Economist and Think Tank President, MacArthur Fellow,
Adjunct Faculty, American University

Washington, DC
202 903-8091 cell

Sent from my iPhone

Heidi Kaigler-Arseneault — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heidi Kaigler-Arseneault Affiliation: Jun. 23, 2026 Retain quarterly reporting. More information more often is always valuable. Quarterly information helps investors to make decisions, Longer gaps create an unfair advantage for corporate insiders, "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, The savings to companies aren't worth the cost to investors like me.

Respectfully,
Heidi Kaigler

Sent from my iPhone

Heidi Strother — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heidi Strother Affiliation: Jun. 23, 2026 Please continue requiring companies to report their finances quarterly. Changing it to biannual reporting puts the average person at a great disadvantage for investing and subjects them to much greater risks. Many of the growing senior population relies on investments to live and not be a burden on society. As a former hospital pharmacist with no pension or continuing insurance, I could not have retired without investing. I feel this change is very shortsighted and hope it does not happen.
Sincerely,
Heidi Strother
Retired Pharmacist

Sent from my iPhone

Heidi Terbrack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heidi Terbrack Affiliation: Jun. 23, 2026 Please do not even consider allowing things to be less than quarterly reported to the public & shareholders.
Sincerely,

Heidi Terbrack

Heidi Wysocki Consultant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Heidi Wysocki Moving from quarterly to semi-annual reporting reduces transparency and inhibits informed decision-making for investors. Having written 10-Ks and 10-Qs and compiled the data, I understand this is a manageable task for any reputable organization. This proposal is investor-unfriendly, increases the risk of fraudulent activity, and further erodes trust in the solvency of US markets.

Heidi Zimmerman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Heidi Zimmerman Affiliation: Jun. 23, 2026 I lost HALF of my retirement in 2008. I still haven't recovered and may never have the funds in my account that would have been there if I wasn't ripped off by these CRIMINALS. I'll be ****ed if they aren't trying to pull the same shady tricks again .. QUARTERLY REPORTING MUST REMAIN IN PLACE!!

Heidi Zimmerman
Normal, Illinois

Heidi Zurcher-Neely — Jun 23, 2026
Subject: S7-2026-15 Comment From: Heidi Zurcher-Neely Affiliation: Jun. 23, 2026 The United States enacted quarterly reporting for a reason! To keep the investors safe from financial crooks who thought they could get away with cheating!

DON'T LET THEM GET AWAY WITH IT! KEEP AMERICANS SAFE!

Thank you.
Heidi Neely

Helen Boluna — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Boluna Affiliation: Jun. 23, 2026 Keep the reporting quarterly.
Helen Boluna
Co founder of Sundrops Montessori school
I am trying to get by with a small retirement plan, keep the reports quarterly

Warmest Regards,
Helen

Helen Dandois — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helen Dandois Affiliation: Jun. 23, 2026 You need the

accountability. It is common to have quarterly reporting.

Helen Geiger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Geiger Affiliation: Jun. 23, 2026 Helen Geiger - small investor

helen geiger

Helen Glassman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Helen Glassman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT change quarterly reporting. This is a way for people to cheat and not protect the common mans investments.
Do NOT be compicit in this admiinistrations corruption.

Helen Granger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Granger Affiliation: Jun. 23, 2026 Quarterly reporting helps to keep all concerned, honest and forthright. They tried to do this in the 50s and it did nothing but create a poor situation for all but the very wealthy. You saw what happened with numerous companies who hid their financial position until it was too late for employees and shareholders. The only ones who benefited where the very wealthy.

Get Outlook for iOS

Helen Harrington — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helen Harrington Affiliation: Jun. 23, 2026 Terrible idea. Why make it easier for the fraudsters? And make it harder for investors to discover problems in time to save their portfolios? Keep the quarterly reporting requirement.

Sent from my iPhone

Helen Howell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Howell Affiliation: Jun. 23, 2026 I am a retiree needing to earn as much as I can on what little savings we have frugally worked to save for & have available in our retirement years. Please don't do anything to cause lesser returns for us. "little guys."

Helen Keaney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Keaney Affiliation: Jun. 23, 2026 There’s enough hiding as there is, they results should be monthly, not quarterly

Sent from my iPad

Helen Kim — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Kim Affiliation: Jun. 23, 2026 As an investor that is relying on clarity and visibility into the companies I want to invest in, it needs to continue to be quarterly. Half year reporting is not enough. Considering companies report internally on a quarterly basis, this doesn't make sense as there is no additional hardship for companies that SEC oversees.

Helen Kim

Helen Mabry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helen Mabry Affiliation: Jun. 23, 2026 We need to maintain pressure and transparency on wall street - keep quarterly reporting.

Sent from my iPhone

Helen Mendes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Helen Mendes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We the investors demand that quarterly reports remain the standard for investments.
The last thing investors need is a volatile market.
What is the SEC trying to hide ?
Regards ,
H. Mendes

Helen SD — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helen SD Affiliation: Jun. 23, 2026 Quarterly financials are a standard for a reason. Accountability is the government’s job. DO YOUR JOB! Keep the SEC reporting responsibly on a quarterly basis.

Sincerely,
Helen Soule
a frustrated and concerned citizen

Sent from my annoying iPhone

Helene Bennett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helene Bennett Affiliation: Jun. 23, 2026 Please KEEP quarterly reporting. It is the only way that retirees have to control their investments so that we can continue to be self sufficient. There too much power now given to the billionaires and trillionaires. Do not give them the power to hide our investments for a year, while they play with the stocks. QUARTERLY MUST STAY SO THE BILLIONAIRES AND TRILLIONAIRES CAN TAKE MORE EXTREME ADVANTAGES OVER THE AMERICAN PEOPLE. Thank you

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Helene Bennett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helene Bennett Affiliation: Jun. 23, 2026 Please KEEP quarterly reporting. It is the only way that retirees have to control their investments so that we can continue to be self sufficient. There too much power now given to the billionaires and trillionaires. Do not give them the power to hide our investments for a year, while they play with the stocks. QUARTERLY MUST STAY SO THE BILLIONAIRES AND TRILLIONAIRES CAN NOT TAKE MORE EXTREME ADVANTAGES OVER THE AMERICAN PEOPLE. Thank you

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Helene Conroy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Helene Conroy Affiliation: Jun. 23, 2026 No! Quarterly is better, monthly would be better!

Helene Conroy-Smith

Sent from my iPhone

Helene King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Helene King Affiliation: Jun. 23, 2026 Quarterly accountability will help keep our corporations remain trustworthy. Helene King - Honestly and transparency will make our country greater.

Sent from my iPhone

Helene Weber — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Helene Weber Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am an investor in the stock market and I do not agree to this!! I have invested in the market for 50 years and depend on quarterly reports to help me determine whether to invest in a company or continue to invest in my current holdings!

Hendrik Steenkamp The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hendrik Steenkamp As an international investor, now in retirement, I am concerned about the lack of transparency with only 6 month reporting. Quarterly

reporting works, has always worked and is already entrenched in the reporting systems of all listed companies. With all the software and automation available these days it should not be too onerous for companies to continue with quarterly reporting. It would be disappointing to learn 6 months down the line that a company was in severe distress 4 months ago.

Henri Dugas IV — Jun 23, 2026
Subject: S7-2026-15 Comment From: Henri Dugas IV Affiliation: Jun. 23, 2026 We tried this in the 50s already. Holding people accountable has always benefited the greater majority. Please continue to hold these people with immense money and thus immense power accountable.

Henri Dugas IV

Henrik Schou The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Henrik Schou For the sake of ensuring transparency for private investors (who have less access than institutional investors) I request the quarterly reporting requirement remains in place. I believe this is particularly important to provide smaller private investors with the needed transparency and to narrow the gap to the information available to professional/institutional investors.

Henry Badgerson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Henry Badgerson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Anti human actions will not be tolerated

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henry bishop — Jun 23, 2026
Subject: S7-2026-15 From: henry bishop Affiliation: Jun. 23, 2026 We want to help every citizen , of every party . If we roll back the clock , only the citizens struggling to invest and not in the in-the-know upper eschelons will be hurt .

Sent from my iPhone

Henry Boyle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Henry Boyle Affiliation: Jun. 23, 2026 Why would you want investors to not be able to stay equally informed?? There is NO good answer to this inquiry...
HBoyle-Industrial designer
Berkeley, Ca

Henry Gallart President, 4Maracas, Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Henry Gallart As a former president and CEO of a technology

company, I don’t see the wisdom in reducing the quarterly reporting to semi annual reporting because the investors will be that much more disconnected from the businesses. They are very interested in following and investing in. Going semi annually is simply a bad move!

Henry Goff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Henry Goff This is not a good idea. Reporting should continue to be quarterly.

Henry P — Jun 23, 2026
Subject: S7-2026-15 Comments From: Henry P Affiliation: Jun. 23, 2026 Keep financial reporting quarterly in order to protect people! Stop giving these companies unabated leeway to commit fraud!

Henry Williams Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Henry Williams I am adamantly against allow companies to elect to reduce the number of public-company reports from four times a year to just two. This does not support the best interests of investors to know far less frequently about how a company is performing.

Henry “Hank” Muller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Henry “Hank” Muller Lost reporting is not good. Less reporting takes away investment issues that need to be judged.

Herb Kwon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Herb Kwon To whom it may concern, The decrease in reporting requirements is ill-advised. There are already issues with stock holder representation with SEC allowing separate classes of stock to be traded publicly without equivalent voting rights. Essentially, executives want access to public finances without accountability to those same sources of funding and this is yet one more way to increase the likelihood of injury to public investors. /r HK

Herbert A Simmerly, Jr. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Herbert A Simmerly, Jr. I am now retired, but spent 38 years in wealth management and personal trust administration as an investment advisor for clients of my community bank employers. Though retired, I am actively managing my personal portfolio of 20 individual stocks. I am not a day trader. Just as when I was working for my clients, I invest in companies for the long-term. That does not mean I buy and forget. The companies' stock I own are all businesses operating 24 hours a day, 7 days a week and everyday of the year. The mass of information that executive management of these companies must process on a daily basis has not diminished over the years, but has increased by unknown multiples, and will continue to increase as AI tools become even more a part of doing business. How then can it be fair to contemplate a reduction in the reporting requirements to the community of those businesses owners of stock. I say

NO to the proposal to reduce reporting requirements to a semi-annual period, and to retain the current quarterly reporting standards.

Herbert Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Herbert Johnson Affiliation: Jun. 23, 2026 I wish they had to report every month. But every quarter is good. Please keep it at every quarter

Herbert A. Johnson
Live Life to the Fullest

Herberta Baker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Herberta Baker Affiliation: Jun. 23, 2026 Herberta Baker retired assistant store manager. David stoup hid all money for TG&Y, bankrupted them. Sprouse Ritz, bankrupted them. Yellow Front. Bankrupted them. Who did he take his orders from? Who know, he would have been easier to stop if they reported monthly, and you want to make it 6 months? Really? It would be nice if everybody was honest.

Herman Henkes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Herman Henkes Investors, especially small investors who have no voice or access to management outside written communication, need timely business data to remain informed about the safety of our investments. Please do not reduce reporting from quarterly to semi-annually. Computers & AI should streamline filing costs. There's more to lose with less information.

HERMAN HOOD — Jun 23, 2026
Subject: S7-2026-15 Comments From: HERMAN HOOD Affiliation: Jun. 23, 2026 As a private american national citizen on the united states of america with intent and purpose to express the need for the reports, deceptions are high and the people have no trust and are
Not accepted as party to the rights intended to protect the people. i accept as grantee and reconvey as grantor for settlement of all deceptive practices please stop crippling the people with concealment and fraudulent behavior..

Yahoo Mail: Search, Organize, Conquer

Herman Hood — Jun 23, 2026
Subject: S7-2026-15 Comments From: Herman Hood Affiliation: Jun. 23, 2026 As a private american national citizen on the united states of america with intent and purpose to express the need for the reports, deceptions are high and the people have no trust and are Not accepted as party to the rights intended to protect the people. i accept as grantee and reconvey as grantor for settlement of all deceptive practices please stop crippling the people with concealment and fraudulent behavior..

Herman Rengifo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Herman Rengifo Affiliation: Jun. 23, 2026 If they release the figures every quarter they should also sign them every quarter.

Hernan Rincon The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hernan Rincon How can anybody believe that less information is good for the owners of the business (i.e. stockholders)? The solution to reduce cost is not to provide less frequent information but to use AI tools to make the preparation of the information more efficient.

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heynon heynow — Jun 23, 2026
Subject: S7-2026-15 Comment From: heynon heynow Affiliation: Jun. 23, 2026 Please stop with shenanigans. Everyone knows this serves one purpose GREED! If anything, in this day and age the reporting should INCREASE NOT DECREASE! MAKE IT MONTHLY!

Yahoo Mail: Search, Organize, Conquer

Hilary Jirasek — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hilary Jirasek Affiliation: Jun. 23, 2026 So many families were destroyed with Enron collapsed. The econimic fallout hasnt stopped to this day.

However, LESS accountability is NOT the answer! The people who wrote the US Constitution knew that.

This is only about POTUS benefitting his friends. Our goverment is supposed to help the people - not the oligarchy. Stop this, please.

Hilary Jirasek
Training Manager

Hilary Kaboski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hilary Kaboski Affiliation: Jun. 23, 2026 It sounds like to me that the reason the long-standing timetable of quarterly reporting is being proposed is for shady reasons that will allow weathy individuals to further enrich themselves and lock out the less well-heeled. Keep the reporting window as it is. No SEC corruption!!

Hilary Sloan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hilary Sloan Affiliation: Jun. 23, 2026 To the Securities

and Exchange Commission: Quarterly filings are essential for transparency and to help prevent fraud. Personal investors like me deserve this information and protection. Big business has gotten out of control. Removing quarterly filing requirements signals businesses' obligations to their small investors are not important.

Hilary Winslow Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hilary Winslow Less transparency? Are you kidding?! Fraud is up up up and the proposal is to reduce disclosure? I object and oppose this proposal. No change is needed to existing reporting requirements.

Hilda Rodriguez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hilda Rodriguez Affiliation: Jun. 23, 2026 Please keep quarterly reporting and investigate Trump and his regime on their insider trading!

Hilda-Colorado

Hillary Leonard none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hillary Leonard I am firmly against the semi-annual public reporting proposal. I want 4x per year to remain intact. I do not believe that I can make timely, informed decisions with updates every 6 months.

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hkcitation — Jun 23, 2026
Subject: S7-2026-15 Comments From: hkcitation Affiliation: Jun. 23, 2026 Keep the reporting quarterly to prevent fraud and insider trading from occurring.

Sent from my iPhone

HM E — Jun 23, 2026
Subject: S7-2026-15 Comment From: HM E Affiliation: Jun. 23, 2026 We need quarterly reports .

Hobart King — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hobart King All publicly traded companies should provide four quarterly reports. They are essential for investors to keep track of their companies actions and performance. Reporting less is a mistake.

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hogans1 — Jun 23, 2026

Subject: S7-2026-15 Comment From: hogans1 Affiliation: Jun. 23, 2026 Obviously the president enjoys manipulating the stock market. Stop the corruption Dont make it easier for them to destroy it all. Please. There should be more oversight with trump in office, not less. Unless you are looking to join the grift..

Sent from my Galaxy

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holli klapouchy — Jun 23, 2026
Subject: S7-2026-15 Comment From: holli klapouchy Affiliation: Jun. 23, 2026 We all know company's ethics are questionable at best. Why would executives think it's okay to take tens of millions in pay, and more in bonuses, then lay off thousands of workers? Cut employee job benefits while increasing profit... Going to 6 months just gives the rich even more opportunities to screw over the working class. Not sure the person that reads this will care. I guess it depends how you were raised. Holli Klapouch, Retired.

Sent from AOL on Android

Hollie Borden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hollie Borden Affiliation: Jun. 23, 2026 I oppose

Sent from my iPhone

Holly Baer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Holly Baer Affiliation: Jun. 23, 2026 As seniors, living on a fixed income we depend on dividends & retirement funds to survive. We’ve worked hard & saved, we can’t lose it!

Steve & Holly Baer

Sent from my iPhone

Holly Berkowitz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Holly Berkowitz Affiliation: Jun. 23, 2026 We need quarterly reporting instead.

We Hank you!

Holly Berkowitz

Sent from my iPhone

Holly Bobb Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Holly Bobb If anything we need more reporting, not less!

Holly Pelking Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Holly Pelking As an individual investor information is crucial and transparency critical. Do not allow companies to hide information!

Holly Perry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Holly Perry Affiliation: Jun. 23, 2026 In this political climate?!? LESS monitoring? Have you lost your minds?

Holly Reigle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Holly Reigle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need more transparency in our stock market and our government. Seems to be that only Congress is getting rich off of their stocks! Are you complicit in this coverup?? Keep quarterly statements!

Holly Willis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Holly Willis Affiliation: Jun. 23, 2026 Keep Quarterly reporting ! 6 months is to long to go without getting info on companies we believe in and have invested in. If anything, they should be required to give a monthly report, certainly NOT A 6 MONTH REPORT !

Warm Regards,

Holly Willis

Homer Roderick — Jun 23, 2026
Subject: File No. S7-2026-15 From: Homer Roderick We need more transparency, not less. Monthly would be an improvement over the quarterly report we have now. Businesses have this info readily available each month...require they share it more often

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Hon. J Francis Gillet Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hon. J Francis Gillet There is quite enough hidden information and damage done between quarterly reports. Semi annual reporting damages investor confidence. This proposed rule is insane.

Honey Rand The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Honey Rand There has been sufficient degradation of all of our systems thanks to an incompetent and craven administration. Do you trust the employment numbers anymore? Inflation? Any statistical analysis? Me either. We don't need cooked or periodic reporting. We need good numbers and we need them consistently. I couldn't manage my small business with this approach. It would be disastrous for the U.S. government and for investors.

Hope — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hope Affiliation: Jun. 23, 2026 Quarterly reports are efficient. Keep them.

Sent from my iPhone

Hope — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hope Affiliation: Jun. 23, 2026 If you take from the people you will have to pay and your family will have to pay, for many generations. It will hurt so bad that you will be crying and in pain thru eternity. It's called Karma!

Hope Campbell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hope Campbell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not stop quarterly reporting. That will greatly harm small investors.

Hope Gravelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hope Gravelly Affiliation: Jun. 23, 2026 This is not OK. More transparency, not less, mor communication, not less, is the right thing to do. Always.

Hope Mikaelian — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hope Mikaelian Affiliation: Jun. 23, 2026 I don't not want state! rents to change from quarterly . Your job is to protect the investor not the company. Slot can change in 6 months. This change is a terrible idea. AI is growing fast and is a inflated market we need to be careful that the bubble doesn't burst causing people to lose everything. Your job is to protect us as

much as possible. . the

Hope Trachtenberg-Fifer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hope Trachtenberg-Fifer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
💥 Keep quarterly reports, as is! 💥

Hortense Meagher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hortense Meagher Affiliation: Jun. 23, 2026 I object to hiding details of financial transactions that affect my investments. These schemes to exclude ordinary stock holders while I am sure those in control continue to have access to information at all times enabling them to profit while limiting the majority of people to same information.

Sent from my iPad

Howard Fox — Jun 23, 2026
Subject: File No. S7-2026-15 From: Howard Fox Like so many other issues in the current Administration, this potential change wreaks of secrecy, deception, and more advantages only for the richest in America, including the sitting President of the United States. It cannot possibly provide anything good for average investors who are most often struggling to merely make modest gains in their portfolios or keep incomes in pace with inflation.

Howard Jacobson Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Howard Jacobson I AM AGAINST PUBLICALLY TRADED COMPANY REPORTING BEING REDUCED FROM FOUR TIMES A YEAR TO TWO TIMES A YEAR. There may be a slight cost savings to the company, however in today's high-tech world most reporting is done electronically anyway, so the cost, which is really borne by investors, is limited mostly to the actual cost of researching and writing the report. As an investor in today's volatile market, there can be dramatic swings in a business from geopolitical influences daily, let along quarterly. Businesses have to keep up. Quarterly reporting makes the business more accountable. Seasonal inventory and production is better based on quarterly reporting than semiannual. More transparency is better than less.

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hpatrick1941 — Jun 23, 2026
Subject: S7-2026-15 Comment From: hpatrick1941 Affiliation: Jun. 23, 2026 I thought this was the transparency administration! I am totally opposed to this move. The public has the right to know what is happening to their investments and efforts by some corporations to hide their illegal activities!

Sent from my Galaxy

Hubert Gibson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hubert Gibson Affiliation: Jun. 23, 2026 We need the information sooner, not later. We can make better informed decisions with more current information.

Sent from my iPad

Hugh Bauer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hugh Bauer I am in favour of reporting every 6 months. the requirement to report to shareholders so frequently is a challenge in terms of requiring time that can be spent on the business, and is also too frequent for long-term focused investors who invest into an operating business, rather than short term pieces of paper

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Hugh Patterson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Hugh Patterson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a small investor quartly reporting is essential to my decision making in the stock market.

Hugh Robertson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Hugh Robertson Affiliation: Jun. 23, 2026 Why cut this important reporting in half? Who benefits? It is of importance to investors to have these reports.
Hugh Robertson retired Small investor

Stay alert!

Hugh Vincent Day — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hugh Vincent Day This would just be creating less transparency of companies and their past successes/failures, as well as future plans. I understand associated costs with each reporting, but with AI capabilities today, company management should be able to reduce many of those costs, still provide timely information to investors, and be held accountable for failures and rewarded for successes.

Hugo Mumphries none — Jun 23, 2026

Subject: File No. S7-2026-15 From: Hugo Mumphries I think more transparency and clarity, not less, is vital to making informed investments. This administration has exacerbated graft and insider trading. Further reducing SEC reporting requirements would only benefit insiders and illegal trading. I urge the SEC to continue requiring quarterly reporting.

Hunter Hook N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Hunter Hook Good evening! I believe that this would be an error that would undermine the effort of retail investors such as myself and would be detrimental for those who want to learn more and engage in thoughtful research to learn more about these businesses.

Hunter Norman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Hunter Norman Affiliation: Jun. 23, 2026 Hunter Norman CEO of N-Five Properties

The quarterly reporting rules are essential for accountability and public safety as we own these companies, not the Boards or the C staff.

Sent from my iPhone

Hyun Martin — Jun 23, 2026
Subject: S7-2026-15 From: Hyun Martin Affiliation: Jun. 23, 2026 Please keep quarterly reporting!

Sent from my iPhone

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i — Jun 23, 2026
Subject: S7-2026-15 Comment From: i Affiliation: Jun. 23, 2026 I demand quarterly reporting. I'm retired and need my IRA to support me. I vote by what my representative is doing as well as my senators. Between myself and my husband we have a substantial sum.

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ia terry — Jun 23, 2026
Subject: S7-2026-15 From: ia terry Affiliation: Jun. 23, 2026 AnnTerry, Chicago, IL-
Retired environmental scientist.
It's imperative that the SEC maintain the quarterly reporting/ this is the mechanism that keeps the stock exchange and all securities, transparent for all investors to monitor their investments. This has worked for many years, and there is absolutely no reason to modify this except to give corporations an edge. Corporations would not exist without investors, without the population investing in them. The investors must be protected otherwise the entire system can collapse. This has to stay transparent, and it has to be safe and it has to be for all corporations interests. We cannot bow to the corporate interest because logically long-term failure of this economy will ruin everyone, including the corporations. The SEC purpose is for monitoring the securities and this needs to be done on a quarterly basis. Do not change this. respectfully Ann Terry.

Iain Nicholson UK CHARTERED INSURANCE AND INVESTMENT ADVISOR AND INVESTOR — Jun 23, 2026
Subject: File No. S7-2026-15 From: Iain Nicholson As a member of the Motley Fool Community I object to the reduction of reports to half yearly. I need quarterly updates. My clients need quarterly updates. Let's transparency alive. Iain Nicholson

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ian — Jun 23, 2026
Subject: S7-2026-15 Comment From: ian Affiliation: Jun. 23, 2026 "Pro business" is often used as an excuse for corruption. Please do the necessary work to stop this.

Ian Connell, MT-BC

Ian Bock — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian Bock Investors in any company are owners, and deserve the most information possible to make informed decisions about our ownership. Limiting the reporting requirements for publicly traded companies does nothing but decrease transparency for investors. As a public institution, the SEC has a role in making sure the public is protected from unfavorable business practices, and it's a sad truth that those arguing to hide information from their investors should not be allowed to do so. The current reporting requirements provide a needed safeguard and are already being managed by these companies, so they are certainly capable of doing so.

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ian c hamshere — Jun 23, 2026
Subject: File No. S7-2026-15 From: ian c hamshere It would be a retrograde step to reduce reporting requirements from quarterly. I feel it is vital that investors continue to receive regular/ quarterly updates on business performance. Motley Fool investor.

Ian G Fudge — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian G Fudge I am greatly disappointed in the proposal to reduce transparency in filings. These should remain quarterly.

Ian Hernandez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ian Hernandez Affiliation: Jun. 23, 2026 My name is Ian Hernandez, in my opinion, quarterly reporting should be kept open, I think if we don't keep it open, then dark money firms will use that to their advantage

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Ian Kleiman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ian Kleiman Affiliation: Jun. 23, 2026 To the Securities

and Exchange Commission: Allowing companies to stop having quarterly reports is unconscionable and should not happen. This makes investors vulnerable to insiders and companies able to hide things that they shouldn't from their own investors. Do not change the rules.

Ian Rajczi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian Rajczi I think reducing the required reporting down to twice a year is exactly the wrong thing to be doing, we need more transparency, the faster the world is moving, the more we need not less.

Ian Randall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian Randall Please keep quarterly reporting. It helps me make informed decisions as an investor.

Ian Slattery Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian Slattery I find this proposal very troubling. It would make me reconsider where I invest my money. Having been an executive of a large corporation I can see how the reporting requirement, while a little cumbersome, also keep us focused on the realities of the market.

Ian Wise None -retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ian Wise I am totally against any reduction on the number of annual published by public companies. For my investments in such companies, I need as much information as possible. Anything less than a quarterly basis will mean getting credible information, too late.

Ichard Herrmann Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ichard Herrmann Gentlemen, I'm a small investor but when I'm making an investment decision I'd like to have timely information on the companies stats, etc. Twice a year reporting is not current information on making investment decisions. Please retain quarterly reporting. Sincerely, Richard Herrmann

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Ida Milligan — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ida Milligan Affiliation: Jun. 23, 2026 From what I'm reading, only a fool would choose to change!! I'm No fool!!
I would say "NO CHANGE"!

Ida Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ida Transparency is crucial for investors- MORE disclosures and

filings from companies rather than less is what we all should be striving for!

IGOR STAVNITSER — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: IGOR STAVNITSER Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please make sure that quarterly reporting requirements are not loosened in any way. Investors deserve to know what is going on in a public company, and there must be criminal responsibility for falsification of that information.

IHMS, LLC Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: IHMS, LLC In no way would reducing quarterly reporting to semiannual reporting benefit anyone in the investing community. It will only help companies making poor choices hide them for another three months. More frequent information is better information and allows investors to make wiser, and more timely, choices.

Ileana Lopez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ileana Lopez Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!

Sent from my iPhone

Ilene Morgan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ilene Morgan Affiliation: Jun. 23, 2026 Please keep this reporting quarterly it is more transparent for investors like me with my retirement
savings.

Ilona Zubik — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ilona Zubik Affiliation: Jun. 23, 2026 Please continue the standard of quarterly reporting. As an investor, I rely on quarterly reporting, it’s important to monitor and safeguard my retirement investments. Thank you,
Ilona Zubik

Sent from my iPhone

Ilya Marvich — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ilya Marvich Affiliation: Jun. 23, 2026 Please do not pass this bill. And please repeal citizens united.

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imani Prayer — Jun 23, 2026
Subject: S7-2026-15 Comments From: imani Prayer Affiliation: Jun. 23, 2026 We wish to formally communicate our complete awareness regarding the undisclosed activities that are currently taking place. It is imperative that we make it unequivocally clear: attempts to conceal these actions will not be tolerated. We possess a thorough understanding of the situation and are fully prepared to address it with the appropriate and necessary measures. We advise immediate reconsideration of your current approach.

Individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual I distrust companies and advisors to not use non public information for their own benefit. DOJ prosecutes plenty of them with rules in place. Look at the predictions market.

Individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual Public companies should continue quarterly reporting because investors deserve timely and transparent information, and reducing reports would increase uncertainty. More frequent reports provide more transparency.

Individual — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual I do not believe that reporting two times a year is showing an open finances. There have been many times in which this lack of openness is not positive for the company nor investors nor future investors. What positive gain is off by many negatives. The lack of openness is negative in many ways. Please vote against this proposition.

Individual Nil — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual I reject the proposal of reduced reporting for management from quarterly to semi annually. As investor the growth or decline of our capital in a business matters and our only way to determine that is thru quarterly reports with fiduciary obligations.

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individual Society of Actuaries — Jun 23, 2026
Subject: File No. S7-2026-15 From: individual We need more corporate accountability, not less. Adopting semi-annual reporting is moving in the wrong direction.

Individual Former company director — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual I support moving to semi annual reporting. This does not preclude corporations from updating investors as they see fit or in the event of a material event or change in circumstances. This removes some of the demanding reporting burden and should focus investors on longer-term fundamentals.

Individual Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual As an individual investor, I am writing to express my strong opposition to proposal S7-2026-15, which would allow public companies to reduce their reporting frequency from quarterly to semiannually. At its core, investing is a form of business ownership. As owners, individual investors have a right to regular, timely, and transparent updates from the management teams running these businesses. Reducing the mandatory reporting structure from four times a year to just two significantly weakens the connection between companies and their shareholders, leaving everyday investors operating in the dark for half the year. While proponents argue that semiannual reporting lowers administrative costs and curbs short-term market thinking, these points are deeply flawed: Cost Efficiency: In modern corporate environments utilizing highly efficient disclosure tools and artificial intelligence, the marginal cost of producing quarterly reports is negligible compared to the massive value it provides to public markets. Short-Termism: Market myopia stems from how market participants react to data, not from the data itself. Suppressing information will not suddenly transform short-term traders into patient, long-term investors. Instead of eliminating market volatility, reducing transparency will only exacerbate it. When critical financial updates are withheld for six months at a time, the eventual earnings releases will bring larger surprises, sharper market reactions, and much greater overall volatility. For the health of our public markets and the protection of individual investors, I urge the Commission to preserve the current quarterly reporting framework. Thank you for your time and for considering the perspective of individual retail investors.

Individual Investor Kathleen Kummer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual Investor Kathleen Kummer I am opposed to the idea of semi-annual reporting by public companies and funds who own stocks and bonds. As a senior who relies on accurate and timely information about my retirement funds, investing is ownership in those companies . Since I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Companies may argue that fewer reports would reduce costs. Although in an age of AI and increasingly efficient disclosure tools, particularly that those reports are digital, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. I am particularly concerned that insiders have access to information well before public investors and can trade on that information regularly leaving the rest of us to weather the vagaries of the market. When I was employed, I couldn't imagine working for a business and getting updates from your managers only twice a year. The business is still operating every day but what is being proposed is that investors would know far less about how it was doing. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. If this passes I will have to consider moving my investments to municipal bonds because there is much more transparency with those instruments. The SEC should be INCREASING transparency in reporting, not putting individual investors at risk.

Individual Investor None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual Investor I skim the SEC reports for companies I have invested in. But I use a few investment advising organizations. By and large they pay a great deal of attention to the reports and understand their contents in much greater degree. My ability to navigate investing at all is highly dependent upon their having up to date and valid information. While cutting the number of reporting periods in half would lower cost for all publicly traded companies, it would by its very nature mean malfeasance or pure mismanagement would go undetected longer thereby costing investors more. I gladly trade some small bump in profit for transparency in operations. I do not have the means to stay informed without such reporting. Please don't cut the frequency of reports.

Individual Investor The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Individual Investor Please keep the quarterly reporting - 6 months is too long to not be aware of possible changes in a company. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners.

Inez Perlin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Inez Perlin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I urge you to maintain transparency by continuing to require reporting as it has been done! It is only through upstanding oversight and methods that we will continue to maintain our democracy!

Infinity Comcast.net — Jun 23, 2026
Subject: S7-2026-15 Comments From: Infinity Comcast.net Affiliation: Jun. 23, 2026 We need more oversite, not less. We invest in companies, we are stakeholders. Our savings are entrusted . Accountability is why we can put faith in companies. Why risk faith in the stock market? How is that going to grow the economy?

Sent from my iPad

Inger Brinck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Inger Brinck You must continue requiring 4 quarterly reports per year. Investors need more transparency, not less, to make informed decisions especially in potentially volatile conditions like we have now.

Ingo Meder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ingo Meder I request to keep the requirements for company filings to 4 times a year. This insures that small scale investors stay informed same as large investors with direct access to the corporations. Thank you.

Ingrid D Akers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ingrid D Akers We deserve regular transparent communication from businesses, reducing reporting requirements weakens the connection between companies and their owners.

Ingrid Lubbers DDS Retired Dentist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ingrid Lubbers DDS When I invest in a company I am part owner in that company. I want regular reports to know how it is going or so that my advisor works from the most current status information. For that reason I deserve regular, transparent communication from that company. Reducing reporting requirements weakens the communication and transfer of information between companies and their owners. This is not the place to cut costs. If they want to distribute the reports digitally half of the time, that would be acceptable, but the company should be doing a self-analysis at least quarterly anyway as well as share that info with owners.

Ingrid Rosten — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ingrid Rosten Affiliation: Jun. 23, 2026 Ingrid Rosten, business owner, frequent transparency is essential to avoid fraud and other mishaps. Please ensure quarterly!

Ingrid Rosten +1 408.691.4784
Please remember the Three R's today...Recycle, Reduce, Reuse!

Technovate Investments
Soroptomist International of Rancho Cordova & Gold River
Together Women Rise

INVESTOR — Jun 23, 2026
Subject: File No. S7-2026-15 From: INVESTOR A vibrant stock market is predicated on the free flow of information. Cutting that free flow in half only encourages further unchecked manipulation which is disgusting enough in our current political environment.

Investor G Titleless — Jun 23, 2026
Subject: File No. S7-2026-15 From: Investor G Accountability is becoming rare. Don't make it more rare. Transparency does not need to be reduced!

Ira Ahuja — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ira Ahuja Affiliation: Jun. 23, 2026 CEOs should be accountable all the time for the companies they head. It's why they're the CEO! They know 100% of the time what's going on! Otherwise there's no need for a CEO- just put a plastic mannequin in the seat and save that paycheck money or better yet distribute it to the hard working employees who actually do the real work. Quarterly reporting with signatures is a must by all CEOs!!!

Ira A

Ira Auerbach — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ira Auerbach This is not a good idea for investors as it would provide them with less information about how the company is doing then they currently receive !

Ira Dorter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ira Dorter Affiliation: Jun. 23, 2026 American business needs to be more transparent not less. It is important for shareholders and regulators to have current information on corporations

Yahoo Mail: Search, Organize, Conquer

Ira Greenbey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ira Greenbey Affiliation: Jun. 23, 2026 Ira Greenbey, Heating Plant Technician, this matters to me because, this allows the public to actually see what's happening

in all aspects of companies financial dealings, and how it affects us. With prices rising, wages that keep us near poverty, and corporations getting bailouts, doesn't help the hard working people living in this country

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Irene Coveny — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Irene Coveny Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not stop quarterly reporting. It have a very negative effect on average investors.

IRENE HECKEL — Jun 23, 2026
Subject: File No. S7-2026-15 From: IRENE HECKEL This is a mistake. As a retired investor I want as much information as possible. I review my investments daily and the more information available the better my decisions on where to invest. I depend a lot on dividends and reporting 4 times a year helps in minimizing my risk.

Irene Lefton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Irene Lefton Affiliation: Jun. 23, 2026 I think it is a terrible idea to allow this change to our protections. I have a BA in Economics and an MBA and spent my career progressing into and managing companies, mostly in the software industry. As someone who witnessed the corruption in business over my early career years, I welcomed the regulatory oversight and accountability. I do not want us to go backwards.

I understand that it is a burden and cost to companies to have to manage and report finances on a quarterly basis. That is a small effort compared to the impact to customers, company investors like me, small business and many others who are protected from greedy insider manipulation and profit taking.

Quarterly reporting helps slow the greed and corruption machine and is necessary and needs to continue. Please do not allow this change.

Thank you,
Irene Lefton
Santa Clara, CA

Sent from my iPad

Irene Miscione — Jun 23, 2026
Subject: S7-2026-15 Comment From: Irene Miscione Affiliation: Jun. 23, 2026 Corporate America has not always been honest in its financial reporting. Reducing the number of times they need to report will give them even greater opportunity to hide issues.
Maintain quarterly reporting…it’s necessary.

Sent from my iPad

Iris Planamento — Jun 23, 2026
Subject: S7-2026-15 Comment From: Iris Planamento Affiliation: Jun. 23, 2026 Keep CEO reporting quarterly!
Iris Planamento
New Jersey

Sent from my iPhone

Irma Sell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Irma Sell Affiliation: Jun. 23, 2026 Keep the current quarterly report.

Sent from my iPhone

Irmgard Cooper — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Irmgard Cooper Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's our investment and we expect transparency.

Irvin Brightman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Irvin Brightman Affiliation: Jun. 23, 2026 Keep the quarterly reporting people are getting tired of being continuously screwed by those in positions of power

Sent from my iPhone

Isaac Huerta The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Isaac Huerta I respectfully oppose allowing public companies to reduce required reporting from quarterly to semiannual reporting. As an individual investor, I rely on regular quarterly reports to understand the businesses I own. Investing is ownership, and owners deserve timely, consistent, and transparent information. Reducing official updates from four times a year to two would not make investors more patient or companies better run. It would simply leave investors less informed for longer periods of time. I understand the argument that fewer reports may reduce costs or short-term pressure, but I do not believe the solution is less transparency. Short-term thinking comes from how markets react to information, not from the existence of information itself. If anything, fewer updates could create larger surprises, sharper reactions, and more volatility when information finally becomes public. Quarterly reporting helps level the playing field between large institutions and regular investors. Public companies have a responsibility to keep shareholders informed, and reducing reporting requirements would weaken that relationship. For those reasons, I urge the SEC to preserve quarterly reporting requirements for public companies. Transparency should be strengthened, not reduced.

Isaac Kunkel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Isaac Kunkel Current reporting rules, 4x annual (quarterly), seem to be the right amount of reporting to allow individual investors reasonable transparency into a company's operations. Reducing this number favors professional investors, insiders and others with access to more knowledge than the public. Please work to keep the current SEC reporting rules in place (on behalf of individual investors and those with retirement accounts exposed to the public markets). Thank you.

Isabella Maderic — Jun 23, 2026
Subject: S7-2026-15 Comments From: Isabella Maderic Affiliation: Jun. 23, 2026 Keep reports quarterly. Keep it a more equal playing field !

Isabelle Casey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Isabelle Casey Affiliation: Jun. 23, 2026 This plan is unacceptable. It is another way to dismantle our rights as citizens.

Peace. Love. Awareness. That's all.

~Isabelle

www.isabellecasey.com
www.myyogascene.com

Isaiah Lucero — Jun 23, 2026
Subject: S7-2026-15 Comment From: Isaiah Lucero Affiliation: Jun. 23, 2026 Please keep quarterly!

Sent from my iPhone

Ishan Dhamija — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ishan Dhamija We need more reports and that must be possible in the age of AI and faster analysis. Infact there should be real time reporting so companies cannot hode behind delayed reporting

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Ishan Shah — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ishan Shah Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The SEC proposal to end quarterly reporting is a concerning idea. Quarterly reports are crucial for providing consumers, particularly those who hold securities or are considering investing, with vital information about company performance.
As an ordinary investor, I believe I will be at a disadvantage without transparency. Therefore, I respectfully request that you maintain transparency by continuing to enforce quarterly company

reporting.

Ishanand Lalbirsingh Professional Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ishanand Lalbirsingh I think at a minimum quarterly reporting is necessary. My opinion is based not only from an investor's perspective but also from a management's view. Quarterly will maintain a level of discipline and accountability.

Ishraq A Hafiz Attorney at Law — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ishraq A Hafiz Transparency is not optional. If your business isn't able to handle reporting its status, it shouldn't be a business. The quarterly reporting rule should stay the minimum rule. Ishraq A Hafiz.

Israel Gilliam — Jun 23, 2026
Subject: S7-2026-15 Comment From: Israel Gilliam Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY. KEEP IT FAIR!

It would be one thing is this applied to all. But considering executives, lawyers and other institutional investors would still have access to this information immediately raises a red flag to me. It sounds like a scam in itself. There's way…too much fraud going on these days already and too many mistakes and errors being made in a distracted society. In a day and age where everything seems to be condition to cut the middle class out, I call BS. I don't personally care what is standard practice "everywhere else"—we do things our way here in the USA. If that's the case why haven't we adopted other things like stricter drivers educational programs or better vehicle inspection regulations such as the MOT to combat all these terrible drivers and junk cars on the road putting lives at risk. It just seems like everything is corrupt these days and if this goes through I will be pulling out of any investments that I have. I already think it's shady that they limit IPOs when a company goes public in favor of institutional investors. Once again it gives an advantage to corporations over the average citizen and the disgusting part is none of these companies and corporations or even the stock market would even exist if it weren't for us citizens purchasing these products and services. Tired of corporate America getting all of these breaks and incentives while we struggle and our left out of opportunities to elevate our own wealth. It's supposed to be "we the people" not "we the corporations" everything and I mean everything should be designed we US in mind first. This is absolutely a legal scam being proposed…to further elevate the wealthy while suppressing the middle class. Wealth looking out for wealth. It reminds me of how in the old days families would only marry families of status and wealth or in extreme cases only marry in the family to keep the money in the family—a deliberate attempt to keep the rich, rich and the poor, poor.

Israel G. Gillam (Page)
Sent from my iPhone 📲

Ivan F Crespo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ivan F Crespo I believe that maintaining the requirement for businesses to report 4 times a year is essential for investors to make intelligent decisions. After all, we are part owners of those business and have a business I own report to me the status only twice a

year seems ludicrous.

Izzy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Izzy Affiliation: Jun. 23, 2026 My name is Izzy Williams and I am a marketer. I rely on investing as do many young career professionals. Please keep quarterly reporting. I already have enough distrust in the systems that are supposed to protect the consumer - don’t make me lose hope in this one too!

Izzy Williams

J Ash — Jun 23, 2026
Subject: S7-2026-15 Comments From: J Ash Affiliation: Jun. 23, 2026 WE NEED MORE TRANSPARENCY, NOT LESS!

Reducing financial reporting from quarterly to semiannual would weaken transparency and leave everyday investors with less timely information about the companies they invest in. Public companies should be held to strong disclosure standards so shareholders can make informed decisions and identify risks early. Less frequent reporting benefits insiders while increasing uncertainty for retail investors and retirement savers. Please preserve quarterly reporting requirements.

J Bell — Jun 23, 2026
Subject: S7-2026-15 Comments From: J Bell Affiliation: Jun. 23, 2026 Transparency is vital to healthy markets and economies! DO NOT let companies get away with this! The average American investor needs protection from VC groups!!! You should represent We The People!

Thank you,
Jennifer Bell

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j c — Jun 23, 2026
Subject: S7-2026-15 Comments From: j c Affiliation: Jun. 23, 2026 Government is to serve the people not the corporations. This proposal doesn't serve the citizenry so the decision is obvious - KEEP IT QUARTERLY Thank you for your consideration

Yahoo Mail: Search, Organize, Conquer

J Cobb — Jun 23, 2026
Subject: S7-2026-15 Comments From: J Cobb Affiliation: Jun. 23, 2026 Jerry, retired, We need

complete transparency

J E Gorman — Jun 23, 2026
Subject: File No. S7-2026-15 From: J E Gorman To allow publicly traded companies to report on a semi-annual basis would be another financial disaster for individual investors in furtherance of this administration's efforts to aid the wealthy and drive more middle-class families into poverty. To claim that quarterly reporting puts a financial strain on companies is outright prevarication, which is what this administration does on an hourly basis, if not more frequently. Any costs saved by such a move would be pocketed by the greedy managers of such firms while they search for new ways to get away with more acts of thievery. This idea should be squashed immediately.

J E. — Jun 23, 2026
Subject: S7-2026-15 Comment From: J E. Affiliation: Jun. 23, 2026 James W. Essex jr. Retired from Federal Government Service. Consumers need Companies to keep the currect quarterly accountability.

You are appreciated!!

James

J G — Jun 23, 2026
Subject: S7-2026-15 Comment From: J G Affiliation: Jun. 23, 2026 Michael Hart, retired tech professional.

Allowing companies to stay in the dark in no way protects the public. Do not allow this to happen!

Accountability never requires less reporting.

J G — Jun 23, 2026
Subject: S7-2026-15 Comment From: J G Affiliation: Jun. 23, 2026 My life savings are in the stock market... I cannot preserve my savings if I do not know how companies are performing as often as possible every 6 moths will be too long...too late!!

Retired tax payer
Javier Gonzalez, M.S.

J G EVERETT NONE — Jun 23, 2026

Subject: File No. S7-2026-15 From: J G EVERETT The reduction in information required from companies will increase the opportunity for irregular behaviour to be missed. Previous reductions in regulatory control has had detrimental effects not just for investors but for the wider economy. Please do not do anything that will provide further opportunities for the dishonest to exploit.

J G Sheek — Jun 23, 2026
Subject: S7-2026-15 Comment From: J G Sheek Affiliation: Jun. 23, 2026 It's insane to give this much power to companies , we know what happens when we deregulate and allow them to self regulate! Here comes the next big Money issue for our country, like 2008! JUST DONT DO IT!

Sent from my iPhone

J Goddard — Jun 23, 2026
Subject: File No. S7-2026-15 From: J Goddard I believe that the the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake. As an investor, I own a piece of the business and I believe I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners - me the investor.

J L Mulley — Jun 23, 2026
Subject: File No. S7-2026-15 From: J L Mulley As a Private Investor who has made very good money on the principle of long term investing, sorry but I think twice yearly is more than enough. An analogy - having done the research - keep it in the oven and allow it to cook. Admittedly I am now 81 years of age and we can have too much of the minutiae of life.

J M — Jun 23, 2026
Subject: S7-2026-15 Comments From: J M Affiliation: Jun. 23, 2026 My name is Jessica Mazan and I am a CPA. Quality quarterly reporting is essential for company stakeholders to make informed decisions. Semiannual reporting would create an opacity that would disadvantage everyday shareholders who would not be privy to the same information that private parties are allowed to require - many lenders and private investors already require quarterly reporting packages to be submitted under the terms of their agreements, and the average shareholder deserves the same transparency into their investment in a public company.

I could also see scenarios where accounting departments that only report semiannually have much more clean up to do over a longer period of time if they were not held accountable to fix any discrepancies for reporting purposes on a quarterly basis - it is much easier to look back over the last 3 months than it is to look back 6. Stretching the look back period would leave more room for errors and possible misremembering of circumstances.

In reality, most businesses would likely not stop their quarterly close processes and this would lead to a concentration of benefit to executives and private equity/big banks. With most retirement plans

in the U.S. depending on the stock market, public companies need to be held accountable to the everyday investor as well.

J Meyer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: J Meyer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
WE MUST HAVE QUARTERLY REPORTING TO KNOW HOW TO MAKE INVESTMENTS AND TO KEEP INSIDER TRADERS ACCOUNTABLE TOO.

J RZ — Jun 23, 2026
Subject: S7-2026-15 Comment From: J RZ Affiliation: Jun. 23, 2026 My name doesn't matter. I represent the millions of Americans who are fed up with the corrupt casino that goes by the name of Wall Street. Time and time again, corrupt practices have been exposed. And yet it continues to happen. How? Because corruption is being baked into the system with fraudulent policies such as this.

What we need is MORE TRANSPARNECY, not less. The history of Wall Street crime does not validate any reason to justify these types of actions that only hurt American investors. At its core, it benefits corporations. That's it. It provides no service to the consumer. In fact, it's a blatant DISSERVICE to those who demand transparency in an overwhelmingly stacked system that gives TOTAL ADVANTAGE to the house.

The world's financial system has become a casino, drowning in derivatives and futures gambling, fake shares, and little oversight that continues to diminish with these types of regulatory changes. MORE TRANSPARENCY.

Sent from my iPhone

J Scheid — Jun 23, 2026
Subject: S7-2026-15 Comments From: J Scheid Affiliation: Jun. 23, 2026 It is needed for transparency, for better tracking,

Sent from my device.

J Steinbecck — Jun 23, 2026
Subject: S7-2026-15 Comment From: J Steinbecck Affiliation: Jun. 23, 2026 The more transparency the better when it comes to banks and OUR money. We will NEVER FORGET 2008!

J Vetter — Jun 23, 2026
Subject: S7-2026-15 Comment From: J Vetter Affiliation: Jun. 23, 2026 Keep quarterly. It is 2026 everything is computerized, everything is retrieved electronically. No need to go semi-annually.

J W Jarvis Investment Advisors RIA — Jun 23, 2026
Subject: File No. S7-2026-15 From: J W Jarvis Investment Advisors Reducing the reporting requirement from 4x per yer to 2x per year only benefits the reporting entity while reducing the level of information available to investors. It is difficult to reconcile this proposal with your responsibility to the investing world.

J Yakura — Jun 23, 2026
Subject: S7-2026-15 From: J Yakura Affiliation: Jun. 23, 2026 James P. Yakura, Retired, Gloucester MA.
Most of my retirement income is from investments. If CEOs with bloated incomes can hide financials for six months at a time, it fouls the feedback loops for my wealth managers. KEEP REPORTING QUARTERLY!

J. C. Todd — Jun 23, 2026
Subject: S7-2026-15 Comment From: J. C. Todd Affiliation: Jun. 23, 2026 Quarterly reporting is essential for the small investor as well as the large investor. It allows me and all investors to respond more flexibly to shifts in the market. It makes investing more transparent and more honest. It's more important now than ever as a guardrail against grift.

Jane Todd Cooper

Sent from my iPhone

J. D. Kulbeth & Member of the Motley Fool Community Retired CEO and private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. D. Kulbeth & Member of the Motley Fool Community I am totally against the reduction of the number of Financial Reports to stockholders. As a stockholder and part owner of the company, I depend on those reports to help me know how well the leaders of the company are doing and the financial health of the company.

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j. juarez — Jun 23, 2026
Subject: S7-2026-15 Comments From: j. juarez Affiliation: Jun. 23, 2026 Corporations are Not People!
People over profits!

Sent from my iPhone

J. M. Velasquez Software Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. M. Velasquez Fewer required reports will do nothing to

change how aggressively public companies pursue shortsighted, quarterly goals. This proposal will serve only to make retail investors less informed, and let these companies operate with even less oversight - including from the very people that collectively own significant amounts of these same companies.

J. Marrero — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. Marrero I want reporting and transparency four times a year. I want to know what my money is doing. Do not change anything about this.

J. Muncy — Jun 23, 2026
Subject: S7-2026-15 Comment From: J. Muncy Affiliation: Jun. 23, 2026 Of course They would do this NOW.Trump and Co. Want ALL of our money. Poor old Musk can't be the Only Trillionaire

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J. Otto coordinator of volunteer organization to help others — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. Otto Being retired and trying to manage finances is more than just a hobby it is way to stay contacted to companies I am vested it are working and doing what they should to stay profitable so I have the means to stay independent. Timely reports are very important to manage investments.

J. P. Zinn The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. P. Zinn I would rather know more about the companies in which I invest, not less.

J. PANKHANIA Software Consultancy — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. PANKHANIA It's big mistake to reduce the number of the reporting down 2. Not providing this information quarterly reduces useful information the companies provide increasing uncertainty about the reporting companies.

J. R. Phillips Retired, MEd, former VP Finance ASTD Houston — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. R. Phillips With the advent of agentic AI, the current reporting frequency should be easily sustainable. Since meaningful trends generally require at least three data points to identify, extending the minimum reporting period beyond one year would hinder timely decision-making and delay appropriate responses.

J. Redding Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: J. Redding I do NOT support semi-annual reporting. We tried this is the past and allows companies to hide things longer. Quarterly reporting is working just fine. If bad decisions are being made publically traded companies. We deserve to know sooner than later.

It’s not the businesses money on the line, it is ours as investors.

J.M. Pena — Jun 23, 2026
Subject: S7-2026-15 Comment From: J.M. Pena Affiliation: Jun. 23, 2026 Keep bringing in the reports every 3 months. Appreciated!

J.M. Pena — Jun 23, 2026
Subject: S7-2026-15 Comment From: J.M. Pena Affiliation: Jun. 23, 2026 Keep bringing in the reports every 3 months. Appreciated!

JMPena

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j.t. T.-2 — Jun 23, 2026
Subject: S7-2026-15 Comment From: j.t. T.-2 Affiliation: Jun. 23, 2026 6 months is twice the time it takes to get taken by modern day corruption!! Especially in the new world of instant scam/hack theft available options!!!! Stop the STEAL!!!

Sent from my iPhone

Jack Brown — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jack Brown Affiliation: Jun. 23, 2026 Leave it alone please.

Jack Burkholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Burkholder Reducing public-company reporting from quarterly to semiannual is a mistake. Investors are owners, and owners deserve consistent, transparent updates. Cutting reports in half weakens that connection. Arguments about cost savings are unconvincing in an era of efficient, automated disclosure tools. And reducing reports won’t solve short-term thinking—people create short-termism, not the existence of information. Withholding information simply leaves investors less informed. More importantly, less transparency never produces better decisions. It increases uncertainty. Running a business doesn’t slow down just because reporting does—operations, risks, and opportunities continue daily, while owners are left in the dark. If anything, fewer updates will lead to larger surprises, sharper market reactions, and greater volatility. Informed owners are stable owners. Limiting information undermines that stability. Please do not reduce the reporting requirements!

Jack Carnahan Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Carnahan Allowing companies to only report twice a year instead of four times a year is not a good idea. Having information about any company is needed as

often as reasonable to allow investors to understand how things are going. With more information, better decisions can be made, and wiser choices are the result.

Jack Crimmins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jack Crimmins Affiliation: Jun. 23, 2026 John Crimmins, retiree here. I want myself and my financial advisors to have information that is as current as possible so we can make informed investment strategy decisions. In the interest of maximum corporate transparency I judge you to keep the quarterly reporting that has served investors well for many decades.

Jack Durbin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jack Durbin Affiliation: Jun. 23, 2026 My name is Jack Durbin. I am retired and an active investor. Efficient markets require transparency which is healthy for it. This reduces transparency and puts individual investors at an even greater disadvantage than we are currently.

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Sent with mail.com Mail app

Jack Hurley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Hurley Quarterly company reports are important to investors trying to make informed decisions as to their investing. Reducing the number of reports to two would only lead to radical and sometimes hasty movements in the market causing greater volatility and sometimes misdirected investment decisions. I don't support the current proposal and request that it remain as it is. Thanks.

Jack Kearney Managing Director, Dumas Capital Partners — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Kearney I oppose the introduction of semi-annual reporting and the elimination of quarterly reporting by public companies listed in the U.S. The U.S. capital markets are the most efficient in the world, in part, because information is more readily available to investors. Semi-annual reporting in foreign markets has not made them more efficient or cost-effective than U S. Markets.

Jack Koch — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jack Koch Affiliation: Jun. 23, 2026 I see no reason to change this requirement. This is a small inconvenience to insure that we are all playing by the rules. John Koch, retired investor. Thank you.

Jack Mace Retired CCRN — Jun 23, 2026

Subject: File No. S7-2026-15 From: Jack Mace Semi-annual is a Horrible Idea! Twice as long to find & fix problems & those who would take advantages!!

Jack Mccarthy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Mccarthy At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jack Patterson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jack Patterson Affiliation: Jun. 23, 2026 Transparency is vital for democracy and a clean economy. This proposed ruling is nothing more than a sham to protect those whose self interests damage this country.
It is important that quarterly reporting continue.

Robert Patterson

Jack Poole — Jun 23, 2026
Subject: S7-2026-15 From: Jack Poole Affiliation: Jun. 23, 2026 Make it a monthly signature req. After first time, if run correctly would be no more than a 30 minute review mtg for the ceo. More accountability, less fraud no great burden on a well run company. More not less.

Jack Scarborough — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jack Scarborough Affiliation: Jun. 23, 2026 Please don’t make it easy for hard working Americans to lose money it took years to save to invest in the Stock Market & other Investments Companies! Thank for listening to the Citizens of America.

Sent from my iPhone

Jack Scarborough — Jun 23, 2026
Subject: Please don’t make it easy for hard working Americans to lose money it took years to save to invest in the Stock Market & other Investments Companies! Thank for listening to the Citizens of America. From: Jack Scarborough Affiliation: Jun. 23, 2026 Sent from my iPhone

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Jack Schaffer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jack Schaffer A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That's a mistake Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jackie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jackie Affiliation: Jun. 23, 2026 Why change what is working? I can not live with a devaluation in my accounts.
Jackie Anderson

Sent from my iPhone

Jackie Alleman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jackie Alleman Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Jackie Boyce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jackie Boyce Affiliation: Jun. 23, 2026 A must not negotiatiable!!

Jackie Lewis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jackie Lewis Affiliation: Jun. 23, 2026 What the hell! Normal everyday people are being affected by the by greed of those who have. The political system along with those who already have are making it survival of those who have less. We all just want to afford even a simple life. Stop making living harder, more expensive and downright miserable for common people and for those with less.

Sent from my iPhone

Jackie Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jackie Roberts Affiliation: Jun. 23, 2026 AGAIN, WE SEE HOW COMPANIES ARE MORE IMPORTANT THAN THE PEOPLE. THEY NEED ANOTHER BREAK, GIVE ME ABREAK. THIS IS A WAY TO CHEAT THE AMERICAN PEOPLE. THE SEC HAS

BEEN PURCHASED BY TRUMP.

Jackie Tobias Retired Professor of Media Literacy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jackie Tobias I wish to be informed regularly about the companies in which I invest. Twice a year is not enough to keep track of what and how the company is doing. Quarterly reports is the barest minimum that I consider acceptable. Without that, too much information will be kept from investors. Do not change the policy.

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jackpoole1 — Jun 23, 2026
Subject: S7-2026-15 From: jackpoole1 Affiliation: Jun. 23, 2026 Make it a monthly signature req. After first time, if run correctly would be no more than a 30 minute review mtg for the ceo. More accountability, less fraud no great burden on a well run company. More not less.

Sent from my Galaxy

Jacob — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacob I do not agree with the proposed changes to semi annual reporting,

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Jacob Allen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacob Allen I do not support reducing the frequency of public company disclosures. As an investor I feel this action would reduce my ability to make informed data-backed decisions and it would significantly erode my trust in the US equity market.

Jacob Brown — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacob Brown This is a terrible idea and I'm against it!

Jacob Chatelain — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jacob Chatelain Affiliation: Jun. 23, 2026 Please, help taper the wealth acculumation in the 1%. Keep reportings quarterly.

Jacob Chatelain

Jacob Clothier — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Clothier Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
So much for a fair market. Wonder how much the bribe was.

Jacob Uecker None / Self — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacob Uecker I want more information from reporting to help my investing. Without, I'll just move my money to different markets.

Jacob Waldera — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Waldera Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: We cannot end quarterly, this is bad for the public. We've already allowed a nonprofitable company to join the S&P which is against the requirements. We have requirements for a reason, not to eliminate them.

Jacobus Rose None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacobus Rose Totally against this. Why would anybody reduce transparency? I'm a private investor I work with UBS as my financial advisor but I demand that this erosion of financial transparency be stopped.

Jacquelina Foley-Klein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jacquelina Foley-Klein Affiliation: Jun. 23, 2026 Keep us informed. I am against the dark out.

Jacqueline Ban — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacqueline Ban Protect the people PLEASE. Quarterly reports are crucial to transparency for investors. People are investing their hard earned money imto these companies. Quarterly reporting is the LEAST companies can give back in return.

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jacqueline bernhard — Jun 23, 2026
Subject: S7-2026-15 Comment From: jacqueline bernhard Affiliation: Jun. 23, 2026 Keep it quartly.

Jacqueline Fuchs Vice President — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacqueline Fuchs At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business.

Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? I think a quarterly report is in the best interest to all involved. Please do not change it.

Jacqueline Hightower — Jun 23, 2026
Subject: S7-2026-15 From: Jacqueline Hightower Affiliation: Jun. 23, 2026 We need accountability! Keep quarterly reoporting!

Sent from AT&T Yahoo Mail on Android

Jacqueline M. Drouin Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacqueline M. Drouin Disclosure is important. You know that. This new rule would allow companies to do things unnoticed for periods of time that are unacceptable. Please do not allow this proposal to pass. Disclosure, disclosure, disclosure. Investors need to know, and it's your job to make sure they do!! This is a public company, and the SEC is there to help investors understand what is going with the companies they invest in. DO YOUR JOB!!!

Jacqueline Santos — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Santos Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Dear sirs:
I am requesting that your agency not reduce the number of company reports from 4to2 during the year... own individual stocks for my retirement and less information given to me about companies I own would certainly not be beneficial to me... companies no longer send out annual reports like they used to do any information made available to the public would be in the interest of all investors.. twice a year is no where near what a public company should provide is ... plus with 4 times a year we also get to hear from the heads of the company information that provides a better idea of what the company is doing and how it is fairing... I ask you to please consider not giving us less valuable information when nin this day and age we deserve more information...
thank you for helping the small investors .. Jacqueline Santos

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JACQUELINE WILKENING — Jun 23, 2026
Subject: S7-2026-15 Comment From: JACQUELINE WILKENING Affiliation: Jun. 23, 2026 Quarterly reporting is important. Monthly reporting would be even better.
Jacqueline Wilkening

Sent from my iPhone

Jacquelyn DelRaso Retired educator — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jacquelyn DelRaso Quarterly reporting needs to stay

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JACQUES MASSMANN None — Jun 23, 2026
Subject: File No. S7-2026-15 From: JACQUES MASSMANN I think it would be a big mistake to reduce public company reporting to two times per year. It would give me as an investor far less visibility about the operations of a company. It would also give bad actors more time to cause damage.

Jacqui Tanner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jacqui Tanner Affiliation: Jun. 23, 2026 Cutting the signed filings to quarterly will lend itself to fraud and malfeasance. The lengther time between filings will give companies prone to deception, corruption, and misconduct added opportunity. Personally, I would prefer more frequent filings. I would like you to reconsider your proposal of increasing the time between filings. We do not want a repeat of Enron or any of the other frauds large companies have perpetuate.

Jacqui Tanner
908-656-6218
JacquiTanner75@gmail.com
Braselton GA

Jacquie Dempsey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jacquie Dempsey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep transparency in the stock market. The future of our savings and retirement portfolio is at stake! If you allow a 6 month blindfold. No blindfolding, just transparency!
thank you..

Jade Bavaro — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jade Bavaro Please do not reduce the number of reports from four to two. Reporting is an important way to understand the health of an organisation for the , employees and investors

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JaeMe Bereal — Jun 23, 2026
Subject: S7-2026-15 From: JaeMe Bereal Affiliation: Jun. 23, 2026 My grandmother lost her savings because of the savings & loan crisis. How many corporations like Enron and others, would skirt the rules if they had no transparency?!?!?

Sent from my iPhone

Jaime Aponte-Parsi Attorney at Law, Puerto Rico — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jaime Aponte-Parsi Quarterly reports are an essential part of accountability by publicly traded companies. The public deserves current information.

Jaime Buchholz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jaime Buchholz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We have enough fraud from our scammer in chief, don't let his lack impact my investments but opening the door to financial ambiguity.

Jaime Hostetler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jaime Hostetler Affiliation: Jun. 23, 2026 I believe it's very deceptive to withhold information that long and it encourages corruption ,I don't even like the quarterly report! I think it should be monthly,but definitely not every 6 months !!

Jaime Pearson-Orlando — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jaime Pearson-Orlando I am writing to oppose the semiannual reporting option. Removing quarterly reporting requirements will be a mistake. Quarterly reporting as an essential feature of transparent, efficient and trustworthy capital markets. I'm not convinced investors benefit from receiving less information from large public companies.

Jaime Rollans — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jaime Rollans Affiliation: Jun. 23, 2026 We need to make corporations more transparent rather than less. Public filings are important. The government is supposed to represent all the people not just the rich! Shame on the SEC
Jaime Rollans, Retired Teacher

Jaime
Sent from my iPhone

Jake Pate — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jake Pate Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. In an age of AI and increasingly efficient disclosure tools, cost reduction doesn't seem fair argument. Taking the reports away makes everyone less informed about the changes in the business. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely

to be bigger, the reactions sharper, and the volatility greater.

Jake S. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jake S. Reducing reporting requirements will only hurt investors, and the public while allowing companies to be held even less accountable. In the age of AI and modern technology information recording and reporting has only become more automated, and more simplified. The case against increased reporting to reduce costs is an unfounded non-starter. Companies should be held to a higher standard, even more than they are now. Public investors have direct ownership in the companies they invest in and more frequent reporting makes better informed owners. Reducing the reporting requirements will only increase uncertainty, increase volatility, increase reactionary behavior and cause worse outcomes for the public investor while protecting the C suite from bad decisions. Do not reduce reporting requirements.

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jake snow — Jun 23, 2026
Subject: S7-2026-15 Comment From: jake snow Affiliation: Jun. 23, 2026 My name is Jacob Snow, I'm a grill cook at chipotles and with all the lack of accountability already running rampant through the business sector ON TOP of the general distrust more corporations foster through what practices, I absolutely do not want this law taking place. As a taxpaying American my voice should count for something and this is important to me.

James — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Affiliation: Jun. 23, 2026 Hiding pertinent financial info from investors is the exact opposite of what capitalism, free market and optimum price determination are
ALL about !!!

James & Katherine Whitmore — Jun 23, 2026
Subject: S7-2026-15 Comments From: James & Katherine Whitmore Affiliation: Jun. 23, 2026 We, the investing public, are owed information from companies asking for money. We do not owe companies any relief from open and honest accounting of the practices they use.

Get Outlook for iOS

James A Warren Small invertor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James A Warren As a small investor, I depend on government reports to be my watchdog. Less information means less critical information that I have as to where to invest my savings.

James A Zarnowski Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James A Zarnowski Hello, I unequivocally oppose any reduction of quarterly reporting requirements. The market moves too quickly and needs current timely quarterly reporting. There are too many surprises as it is!

James Allen — Jun 23, 2026
Subject: S7-2026-15 From: James Allen Affiliation: Jun. 23, 2026 Contacting ya'll at the SEC to voice my opposition to allowing firms to reduce the frequency of quarterly reports to semiannually.
My name is James Allen. I reside in Elm Grove, Louisiana and my wife and I are retired, me from the construction industry and my wife from US government services. We worked for what we have and we deserve more timely reports in order to keep up with our little investments.
Please leave the quarterly reports as they are. I believe that a change to semiannual reports effectively reduces the responsibilities of the investment firms
which will realize a small profit for them, but with way too much lacking in accountability. Thank you!
James Allen
Elm Grove, LA

James Allen — Jun 23, 2026
Subject: S7-2026-15 From: James Allen Affiliation: Jun. 23, 2026 Contacting ya'll at the SEC to voice my opposition to allowing firms to reduce the frequency of quarterly reports to semiannually.
My name is James Allen. I reside in Elm Grove, Louisiana and my wife and I are retired, me from the construction industry and my wife from US government services. We worked for what we have and we deserve more timely reports on our investments.
Please leave the quarterly reports as they are. Thank you!
James Allen
Elm Grove, LA

James Allen Carroll retired, Department of Chemistry, University of Nebraska Omaha — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Allen Carroll I have been an active investor for 50 years, proud to have supported relatively small publicly traded companies with capital. There is less coverage of these by professionals. To appreciate how company initiatives have been developed and fruitful, I rely on the regular reports companies are required to submit. I am not a trader, buying and selling in daily, weekly, or monthly time frames, responding in a crowd to rumors. Without quarterly reports, such unreliable information might become more influential, to the detriment of companies building solid reputations on financial facts. I ask that current report requirements be maintained or stiffened, not relaxed.

James Andrew Hinds, Jr. Attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Andrew Hinds, Jr. As an accredited investor I need quarterly financial information on the companies I invest in to know how my money is being used by management. The alleged cost savings to going to twice a year.

JAMES ANTHONY SAAB III — Jun 23, 2026
Subject: File No. S7-2026-15 From: JAMES ANTHONY SAAB III I'm a writing today in opposition of S7-2026-15 on Semiannual Reporting. As an investor, you own a part of the company and these companies should have the responsibility of reporting to their shareholders on a regular basis. The current quarterly reports help the average investor make decisions regarding their portfolio. Half as many required reports, give us half the information we are used to when making important investment decisions. This plan seems to favor investment insiders and government officials who may receive more information than the average American investor. Please consider keep the reporting requirements quarterly. Thank you, James A. Saab III

James Anthony Stewart-Moore — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Anthony Stewart-Moore I oppose any proposal to reduce mandatory reporting by public companies from four times a year to twice a year. • Shareholders are owners, not spectators. When individuals invest in a public company, they become part owners of that business. It is entirely reasonable for owners to expect regular and timely information about the performance of an asset in which they have invested their capital. • The cost-saving justification is becoming weaker, not stronger. Modern accounting systems, automation, and artificial intelligence are steadily reducing the effort required to prepare and analyze financial information. Reducing transparency in order to save reporting costs appears to be a solution to a problem that technology is already addressing. • Regular reporting promotes accountability. Quarterly reporting requires management to explain performance and emerging issues on a continuing basis. Extending the reporting interval to six months would increase the information gap between management and shareholders and reduce accountability. • Markets function best when information is available promptly. Investors, analysts, lenders, and employees all rely on current information when making decisions. Less frequent reporting would increase uncertainty and could encourage speculation rather than informed investment. Public companies already provide earnings calls, investor presentations, trading updates, and other communications throughout the year because management recognizes that investors expect regular information. Given that reality, it is difficult to see why the most comprehensive and reliable form of reporting should be provided less frequently. In my view, the proposal would reduce transparency without delivering a meaningful benefit to shareholders, who are the true owners of public companies.

James Appleby NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Appleby I don't believe that less transparency is a good thing. The expense reduction would not be significant enough to make any difference in they're bottom line. I'm would imagine that plenty of them don't stay current with they're submissions as is, this would allow them to become even further behind. Please leave Reg FD as is. Thanks James Appleby

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James Avera — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Avera Companies that use other people's money should be required to provide transparent insight into their operations continuously. We now have the technological means to enable that, or at least move in that direction. Reporting should become MORE frequent as technology allows. There is no legitimate reason to provide extra time for hiding financial results from investors. Please DO NOT approve this plan to eliminate quarterly reporting;

we should be moving the other way, towards more frequent automated disclosures.

James B Hadley — Jun 23, 2026
Subject: File No. S7-2026-15 From: James B Hadley Quarterly reporting must continue to help keep the playing field level. If there is any change in frequency it should be to require more frequent reporting.

James Baranowski — Jun 23, 2026
Subject: S7-2026-15 From: James Baranowski Affiliation: Jun. 23, 2026 I am firmly in favor of quarterly reporting. We need more accountability, not less.
James Baranowski
Danville, CA 94526

Yahoo Mail: Search, Organize, Conquer

James Bell — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Bell Affiliation: Jun. 23, 2026 June 23, 2026

U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549

Re: Semiannual Reporting; File No. S7-2026-15

To the Securities and Exchange Commission:

My name is James Bell. I am a Senior Security Engineer and Team Lead working in enterprise security operations, cloud security, incident response, automation, and risk management. I am also the founder and Lead Security Engineer of GuardAxis.io, an AI governance platform focused on helping organizations create structured, review-ready AI usage policies. I am submitting this comment in my individual capacity.

I am strongly opposed to any rule change that would remove, weaken, or make optional the current quarterly reporting requirements for public companies.

The core issue is accountability. Public companies operate in markets that move faster than ever. Investors, regulators, employees, customers, and the broader public need more visibility into corporate performance and risk, not less. Moving from quarterly reporting to semiannual reporting would create longer periods of darkness between standardized disclosures. That is the wrong direction for modern markets.

My professional work is centered on identifying risk, monitoring changing conditions, and responding before small issues become major failures. In security operations, reducing the frequency of reporting does not make an organization more strategic. It makes it less observable. It delays detection. It increases the chance that serious issues remain hidden until they become more expensive, more damaging, or impossible to contain.

The same principle applies to public company reporting. Quarterly reports are not just administrative paperwork. They are a recurring control mechanism. They force companies to disclose financial performance, risk factors, management analysis, legal developments, liquidity concerns, and other material information on a predictable schedule. That regular cadence creates discipline. It gives investors a structured view of whether management's public story matches actual performance.

Semiannual reporting would weaken that control.

I understand the argument that quarterly reporting may create short-term pressure. But the answer to short-termism is not less disclosure. The answer is better disclosure. Companies that want to communicate long-term strategy already can do so. Boards and executives can choose to stop issuing short-term guidance, improve investor communications, and explain long-term investments more clearly. None of that requires reducing mandatory reporting frequency.

Quarterly Form 10-Q reporting provides a standardized baseline. It helps retail investors, analysts, pension funds, employees, creditors, and the public evaluate companies on a more equal footing. Without quarterly reports, institutional investors and insiders will still have access to sophisticated tools, expensive data sources, private meetings, expert networks, and advanced models. Retail investors will have less. That widens the information gap.

This is especially concerning in the current environment. Public companies now face rapidly changing risks involving cybersecurity, artificial intelligence, supply chains, cloud infrastructure, geopolitical instability, debt costs, customer concentration, data privacy, and regulatory exposure. Many of these risks can emerge or materially worsen within a single quarter. A six-month reporting gap is too long.

Form 8-K reporting is not a sufficient replacement. Current reports are event-driven and depend on materiality judgments. They do not provide the same regular, comparable, structured view that quarterly reports provide. Earnings releases are also not enough. They are often selective, presentation-driven, and less complete than formal SEC filings. Investors need standardized disclosures, not optional corporate messaging.

An optional semiannual regime would also create comparability problems. If some companies report quarterly and others report semiannually, investors will have a harder time comparing peer companies in the same industry. The choice to stop filing quarterly reports may itself become a market signal, but not a clean one. Companies could opt out during periods when performance is becoming harder to explain. Even if that is not the intent, the structure creates an avoidable accountability concern.

The public markets depend on trust. Trust is not built by asking investors to accept longer gaps between required disclosures. Trust is built through consistent, standardized, timely reporting.

If the Commission wants to reduce reporting burden, it should consider targeted modernization instead of reducing disclosure frequency. For example, the Commission could simplify duplicative sections, improve structured data requirements, modernize XBRL usability, reduce unnecessary boilerplate, and create clearer disclosure templates for smaller reporting companies. Those reforms could reduce burden without reducing market visibility.

But allowing public companies to replace quarterly Form 10-Q reporting with semiannual reporting is a step backward.

As someone who works in risk, monitoring, and accountability, I believe this proposal would reduce transparency at the exact moment when markets need more reliable visibility. Investors should not be forced to operate with less current information while public companies, insiders, and institutional actors retain structural advantages.

I respectfully urge the Commission to preserve mandatory quarterly reporting requirements for public companies and reject any rule change that would allow companies to opt out of quarterly Form 10-Q reporting.

Respectfully submitted,

James Bell
Senior Security Engineer and Team Lead
Founder and Lead Security Engineer, GuardAxis.io
San Antonio, Texas

Sent from my iPhone

James Bickerstaff — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Bickerstaff Affiliation: Jun. 23, 2026 There is a very good set of reasons that quarterly reporting is required. Enron not only bankrupted their massive company, they STOLE everyone's pensions as well. Monthly reporting would be better. You are going the wrong way, DONALD.

James Bizzell Former financial consultant with Am Express and Charles Schwab, formwer AAMS. — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Bizzell Cutting reporting to semi-annual vs quarterly is a bad idea. Investors need info to ensure their money is safe.

James Blair CEO, Pacific Sentinel Law — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Blair We should be moving to more transparency not less. As owners of the companies we invest in we have a right to understand the financial performance and while this might save costs it harms that right.

James Bon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: James Bon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reports. If they only report once or twice a year then most investors will be waiting longer on bad positions and vice versa. We do not need to go backward.

James Borg — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Borg We need at least 4 corporate reports each year!

Less data means more opportunity for chicanery.

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james Boyd retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: james Boyd Dear Sir or Madam, I believe that proposed rule S7-2026- 15 will be bad for investors in public companies. Providing good information in a timely manner is essential for the functioning of a financial market. This will reduce both the information available to the investors in a company and the timing of important information. Reporting is a needed cost that a public company must bear. The rule will have the effect of distorting the market and will increase the volatility of the market as investors have reduced information to use in making decisions. Cordially, James Boyd

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James Braziel — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Braziel Affiliation: Jun. 23, 2026 Keep the rules the same!

James Burson Retired attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Burson The quarterly reporting rules for publicly traded stocks should remain un-changed. As a holder of multiple publicly traded stocks, I want to know that all companies I consider for investment are having to report business financials at least every three months. It would be an unnecessary additional burden on my investment decision-making to also need to ascertain a company's "chosen" reporting preference. Current financial transparency rules and their inducement of stability benefit the stock market more than the minimal decrease in a company's cost of investor reporting. I disfavor any change to the reporting rule.

James Campbell — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Campbell Affiliation: Jun. 23, 2026 Prove that the current administration is about transparency (as its spokespeople ALWALYS claim) and retain quarterly reporting by corporations. The public ALWAYS benefits from more factual information, not less!

James Chandra — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Chandra Please keep the current rule of companies reporting financial results every quarter. This enables investors to be informed of the company's quarterly financial results. More transparency of company finances would keep the overall market healthy.

James Coffey Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Coffey At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? So, I urge you to reject the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake!

James Douthitt — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Douthitt Please do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor, four times per year reporting keeps me informed to a degree at which I can understand the companies I'm investing in.

James Duran — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Duran We need more, not less transparency. Regular reporting keeps us informed and helps minimize financial manipulation, mismanagement and obfuscations.

James Durrwachter — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Durrwachter Affiliation: Jun. 23, 2026 The republican party at this time is using the same tactics Nazi Germany used in WW2 . Citizens United, Pardons for people who pay money, Corrupt Supreme Court members, attacks on the White House. All a form of corruption that the Republicans party is either to cowardly to fix or to corrupt to fix. Fake morals.Fake Christian's. You are a disgrace. Stop lying. Stop your propaganda. you had a guy with a Auschwitz shirt on at the insurrection.for Gods sake. Real Christians and White supremacist don't belong on the same side. You want baby's born. You're pro birth not pro life. You would rather make yourself's richer than provide healthcare food and a good education those those babies you want born. You want to pay white supremacist hate groups for being there not the people they beat. You want to pay the aggressor. Do you really think your actions are condoned by God?

Sent from my iPad

James E Scarpelli — Jun 23, 2026
Subject: File No. S7-2026-15 From: James E Scarpelli This is a major mistake !!!!!!

James Ewel Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Ewel This proposal to allow companies to report only twice a year rather than quarterly is a bad idea. Investors need information to make informed decisions. Imagine owning a business and getting updates from your managers only twice a year. No owner would stand for that. Please reconsider.

James Fultz Retired Packaging executive — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Fultz There has to be the 4 quarters in order to follow and measure our holdings. Reducing this in any matter would not give the proper transparency nor insight into the company direction

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James G O'Sullivan Retired IBM — Jun 23, 2026
Subject: File No. S7-2026-15 From: James G O'Sullivan The government would be doing a severe disservice to investors by reducing the financial reporting requirements to twice per year from four. Most Americans no longer have Defined Benefit Pension Plans, that use to manage the lions share of their retirement income, any longer and are faced with managing their assets themselves or through Financial Advisors. Hence, we need the ability to review more frequent (Current) financial reports to better manage our funds in a real time fashion based on current market conditions for individual companies we own. Please don't reduce the reporting requirments.

James Gale — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Gale With AI coming on strong, more reporting should be easier and less costly to companies. The current quarterly reporting should be the minimum. More information is better for the investors that keep our market running.

James George, PhD Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: James George, PhD Quarterly reports are crucial when I'm investing. In fact, I don't remember any investment I've made without reading their quarterly reports!

James Giglia The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Giglia I believe this proposal (if passed) would be a great disservice to individual investors who actively track companies performance for when/where to invest.

James Gilchrist Investor (Individual) — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Gilchrist I oppose the proposed shift to semiannual reporting. Public markets function on timely, reliable information, and reducing disclosure frequency would weaken transparency between companies and their shareholders. Businesses continue to operate and change materially throughout the year, and limiting formal reporting to twice annually

would increase information gaps, heighten uncertainty, and likely amplify market volatility when updates do arrive. Claims of reduced cost or short-term pressure do not outweigh the fundamental need for consistent accountability and informed decision-making. Regular reporting is a core safeguard of investor confidence and market integrity, and it should be maintained.

James Goenen — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Goenen Affiliation: Jun. 23, 2026 Keep the reporting as it is. If businesses want it they are trying to hide from scrutiny. They could be going under for six or more months and the investors on the outside of the in house "circle" would never know..

James Gordon — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Gordon Do not reduce reporting requirements. AI will take over much of the labor so this is not really cost cutting. The main aim seems to be to limit access to information to screw over the small investor even more than the markets already do! Don’t do this

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James Gorman — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Gorman Affiliation: Jun. 23, 2026 Keep it transparent, safer for investors; increases accountability! Leave reporting a quarterly requirement.

Sent from my iPhone

JAMES GRANT Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: JAMES GRANT I am against the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake!

James Green Realtor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Green Please don’t change the rule to only twice per year reporting requirements as this will seriously reduce critical information for investors. 4 times per year should be the minimum.

James Grogan, Col, USAF Ret — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Grogan, Col, USAF Ret I do not support the change from 4 to 2 corporate earnings report per year. I depend on the qtrly rpts to understand where my investment has been and potentially going so that I know my continued ownership is a good decision. Without the information, I would be less inclined to start or continue an investment due to insufficient or timely information.

James H Cook n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: James H Cook Kill the bill to require semi-annual reporting. Quarterly is the only way to go.

James Hartwig — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Hartwig Affiliation: Jun. 23, 2026 Keep Quarterly reporting. It's a process which isn't broken.

Sent from my iPhone

James Heard Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Heard Investors who own a piece of a business deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

James Howard — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Howard Please do not lower the reporting requirements to twice annually. As an investor, the quarterly information is important and always has been.

James Iacona — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Iacona Publicly listed companies should be required to report earnings every quarter. As an owner I want to have an ongoing understanding of what is happening at the companies I own. If this requirement is reduced to twice per year stock market volatility will be magnified.

James Johandes The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Johandes The excuse that things would be cheaper if reporting is cut in half is true and laughable. I argue the same logic applies to firing the CEO, except firing the CEO would save much more money. It is deplorable how many people supposedly working for the people of this country spend all of their time trying to come up with ways to get rid of everything good for its people. Stop benefiting the richest at the cost of the many. The reports should be costly. And accurate. That way the companies would actually follow the rules that are never enforced anymore.

James Kelly — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Kelly Affiliation: Jun. 23, 2026 James Kelly, Owner, my investments are important to my retirement. Investors deserve more transparency, not less.

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james kenney — Jun 23, 2026
Subject: S7-2026-15 Comments From: james kenney Affiliation: Jun. 23, 2026 As retirees, less transparency sounds like a terrible idea designed to keep investors in the dark. If this goes though there will be even less confidence in the market. J. Kenney

Sent from AT&T Yahoo Mail on Android

James Kirkpatrick — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Kirkpatrick Affiliation: Jun. 23, 2026 I'm a retired finance executive who depends on the quarterly filings to manage investments. Please continue the requirement.
Thank you,
Joe Kirkpatrick
70 School St.
Haverhill, NH 03765

Sent from my iPad

James Kirkwood The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Kirkwood I believe that semiannual reporting for public corporations would be a disservice to individual investors. It can still take years of business planning to realize the profits from those plans. By reducing from quarterly reports to semiannual reports, we would not see a meaningful change in corporations' short-term planning for the reporting period. We would see less frequent information on which investors would have to rely. Investors could be making trade decisions based on 5- to 6-month-old information that could be considered stale and outdated. A quarterly report would provide new information that could negate the information published three months prior. Additionally, might we have investors sitting on the sidelines waiting to trade on certain stocks because they are too close to the 6-month reporting period? This waiting could reduce trading volume for the stock and potentially affect its valuation. For these reasons, I do NOT support the proposed semiannual reporting requirements.

James Kolb — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Kolb Less information rarely creates better-informed owners.

James Kotowski Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Kotowski I am quite dismayed at the notion of public companies providing only 2 public accounting reports per year to the marketplace. Bad idea! Looking at the possible benefits to such an approach weighed against the benefits of full and frequent disclosure(4 reports per year), a fully informed public, exposure of company problems before more time magnifies them. A lesser informed public allows for more control and manipulation by company officers and Wall Street insiders. In the big picture, the "cost savings" should be a minor issue compared to the damage done by conveying public information less frequently. No-one can

argue that less information is better for the public markets, just as more infrequent information is not better for the public markets.

James L Foote, Jr Retired CPA. (Florida) — Jun 23, 2026
Subject: File No. S7-2026-15 From: James L Foote, Jr I believe that Companies should have a responsibility to report financial statements at least four times a year.

James Lacey — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Lacey Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

James Leonard — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Leonard Affiliation: Jun. 23, 2026 Actually, why not file every month, like us humans? We have to pay rent and mortgage? It won't cost them manpower. It will all be AI (or A One) anyway, so how much payroll will that be?

You can't say corporations are people without treating them that way.

Sent from my iPhone

James Lindemuth — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Lindemuth Keep company reporting to 4 times per year, i.e. quarterly reporting, to ensure greater investor transparency.

James Little Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Little Keep transparency to four times per year.

James Luening Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Luening Changing the number of public-company reports from four times a year to two is completely counter to the purpose of the SEC, which is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. This change would increase volatility, mask company issues and encourage more lax accounting practices. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Honest companies understand this. In an Executive Administration that lacks an ethical compass, embraces crony capitalism and fraud, more transparency, not less is needed. Don't give in to the dis-honest parties lobbying for this change. The SEC must keep quarterly reporting.

James M Weldon Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James M Weldon Companies have an absolute duty to advise Investors of Company actions and other pertinent issues relevant to the Investor's position in said Company. 4 times a year is not enough, but allowing them to just communicate twice a year would be a travesty, NO less than 4....

James M. Johnson Johnson Capital Advisory — Jun 23, 2026
Subject: File No. S7-2026-15 From: James M. Johnson Recently, I was alerted by the Motley Fool to an SEC proposal to change the frequency of companies' earnings reports. I respectfully request no change in the quarterly earnings reporting schedule. Reducing the number of public-company reports from four times a year to just two greatly reduces the transparency of a company's business to its investors. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Reducing reporting requirements would make large investors more likely to cozy up to management than smaller investors, in order to get information from companies, putting smaller investors at an unfair disadvantage. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Thank you for consideration of my viewpoint, James M. Johnson Johnson Capital Advisory

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James M.. Greiff — Jun 23, 2026
Subject: File No. S7-2026-15 From: James M. Greiff I strongly oppose the plan to switch from quarterly reporting to semi-annually. The U.S. financial markets are the most trusted in the world, precisely because information is readily available. Less frequent reporting will reduce the flow of information, thus making U.S. markets less trustworthy and reliable. If the goal is to harm markets and investors, do this. If it isn't, then don't

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James Macaulay — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Macaulay Do not reduce reporting requirements. Moe information is better.

James Mattingly Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Mattingly As a retiree who has investments in several companies, I feel it is a mistake to change the Quarterly Reports to Semi-Annual Reports. Currently the Quarterly Reports are how small and senior investors can keep track of how the markets are reacting to current events. By changing to a Semi-Annual reporting we will lose that ability and will not be able to keep our investments current. Semi-Annual reporting could possible cause us to lose our investment in some companies, which in the long run could hurt the economic flow of our

country.

James Mcc — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Mcc Affiliation: Jun. 23, 2026 All information relating to a companies, financial status, bank ratings, failed startups, misinformation should be available quarterly
James Bennett, investor

Sent from my iPhone

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james michael treinen — Jun 23, 2026
Subject: S7-2026-15 Comment From: james michael treinen Affiliation: Jun. 23, 2026 Let's think about this. The only time business wants to stop something is when it benefits them. Not small individual investors. I rely on my quarterly report to know how well I'm doing. Taking that away, makes it more difficult to plan for the long term. Just say NO, and keep quarterly reporting.

James Munoz — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Munoz While I appreciate the intent behind reducing reporting requirements, I respectfully urge the Commission to reconsider this proposal. Public companies exist to serve their owners, and quarterly reporting provides investors with timely, transparent information about the businesses they own. Reducing disclosures from four reports per year to two would not eliminate uncertainty or short-term thinking; it would simply leave shareholders less informed and potentially increase market volatility when information is eventually released. I encourage the Commission to maintain the current quarterly reporting framework in the interest of transparency, accountability, and well-informed investors.

James Myers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: James Myers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Brendan Carr:
This is another very poor idea that the current Administration is using your sycophancy to employ, an unfortunate plan to cut regulation for reporting. The requirements for Financial Statements on a quarterly basis keeps the public and other interested parties abreast of the profitability & management's plans for the future.
TRANSPARENCY is of the utmost importance to keep the TRUST, during a period of much duplicity! External Auditors CANNOT detect intentionally hidden information or bad acts, by simply examining the books of a company, but they test very carefully to ensure that they find patterns or behaviors that may lead to problems for public shareholders of a financial nature! The reduction in number of reports from 4 times a year, is very wrong-headed, as are most of the changes being made in the last 18 months!
The SEC is supposed to ensure that public companies behave appropriately, with their intended plans for a publicly held company & to give their shareholders an opportunity to review how their investment is performing, as well as how well the management of the company has been conducted! To require fewer reports to the commission, gives management the opportunity to make decisions

that any particular investor may wish to withdrawal his financial interests, prior to a material shift in their thinking about management, the company, or the company's FINANCIAL position, with which that shareholder disagrees & wishes to remove his investment from that direction!!
STOCKHOLDERS are the LIFE BLOOD of public companies & have every right to decide, regularly, at least 4 times a year, whether a particular company is heading, financially & otherwise!
The basis for those decisions is generally determined through use of the most CURRENT FINANCIAL STATEMENTS available!
In the age of computers, AI, and more profitability in the publicly traded sector, the MORE REGULATION & REPORTING should be required for the safety & protection of the INVESTOR, to whom the Securities & Exchange Commission, is the agency tasked with that OVERSIGHT!
The SEC must protect the INVESTORS in the expanded, group of people who bring new dollars to the companies governed by the SEC, and NOT what "The PreZ!" instructs you to do to please his views!

James Parsons — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Parsons Transparency is vital for people to make informed choices about a company's value. Limiting reporting to semi-annually from quarterly will not improve transparency. Cost to a company should not be a factor in providing this information. Please keep the current standard.

James Peacher retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Peacher We live on SS and our stock portfolio. In my 80's and cannot afford to go to sleep at the wheel when it comes to investing. Reducing the transparency by changing the reporting rules leaves me more vulnerable and I cannot abide by that. Please do not reduce the number of reports per year... my life depends on knowing what is going on.

James Perry Tech executive and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Perry Reporting only twice yearly is a terrible idea! The world needs MORE transparency, not less. Markets need more information, and more transparency, NOT less! The supposed "benefits" of reducing reporting frequency is far outweighed by the negatives: lack of transparency, inability of investors (owners) to make informed decisions, and reduced accountability. Keep the quarterly reporting!

James Pettenati — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Pettenati Affiliation: Jun. 23, 2026 Absolutely not! Not again!

James Q Boone — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Q Boone I would like not to see this go through. I believe it is unfair to me as an investor to only hear how the company's doing twice a year. Please vote no

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James R Stephenson — Jun 23, 2026
Subject: File No. S7-2026-15 From: James R Stephenson Keep Quarterly Reporting

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JAMES RILEY — Jun 23, 2026
Subject: S7-2026-15 Comments From: JAMES RILEY Affiliation: Jun. 23, 2026 James Riley,
I am retired and depend on earnings from my stocks. Please stay with quarterly reporting.

Sent from my iPhone

James Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Roberts Affiliation: Jun. 23, 2026 Quarterly reporting enhances transparency. Please keep it so.

Jim Roberts
Retired Investor

mailto:slagforcedelta@gmail.com

James Rodriguez None — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Rodriguez The quarterly reporting should continue it is necessary for investors to be well informed.

James Ross — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Ross Reporting quarterly results ensures that stockholders have relevant information in a reasonable time frame. It does not drive short-sightedness. Instead, it ensures that everyone has access to the same information regularly. Please do not change this to reduce the reporting frequency.

JAMES ROSS — Jun 23, 2026
Subject: File No. S7-2026-15 From: JAMES ROSS I can't see how anyone who invests in the market would be ok with this. Reducing the number of public-company reports from 4 times a year to just two times a year is a massive mistake and should not be allowed. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

James Rothdeutsch — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Rothdeutsch Affiliation: Jun. 23, 2026 Every company

keeps tabs on how they are doing financially. It is imperative to investors, even small time individual investors to have access to bonified quarterly reports on the financial health of a company they are invested in or considering investing in. James Rothdeutsch, Director of Engineering Services. Retired.

James Routh — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Routh Thank you for allowing the opportunity to comment. I would like to request that you do not change the reporting requirements to twice a year from quarterly. As an individual investor, I am at a disadvantage to industrial investors who have access to vast resources and can do research ahead of reporting. The quarterly reports right now are a lot of what the individual investor has to rely on. Removing 50% of those removes 50% of my information. Please leave it the way it is. Thank you for your time.

James S Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: James S Wilson Stay with four times per year.

James Savage Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Savage I do not approve of the proposed plan to allow publicly traded companies to reduce the number of financial reports. As an investor with considerable financial resources devoted to the stock market, I enjoy having quarterly information available to me. Although I might not read each report in its entirety, I know the information is reviewed and analyzed by my brokerage house and on CNBC/Bloomberg. Additionally, I often times listen to the oral presentation that is given by the management. These quarterly written and oral reports inform my future stock purchases and movements. To reduce the number is not in my best interest, or the interest of the retail stock investor.

James Scarlott — Jun 23, 2026
Subject: Comment on S7-2026-15 From: James Scarlott Affiliation: Jun. 23, 2026 We strongly advocate for the continuation of our established quarterly financial reporting framework. This methodology has consistently proven effective in delivering timely, comprehensive, and transparent insights into our financial performance. Our historical evaluations of less frequent reporting cycles have consistently highlighted significant operational complexities and have not yielded the desired levels of market clarity or stakeholder confidence.

In the contemporary financial landscape, characterized by its dynamism and the prevalence of sophisticated investment strategies and market participants, any reduction in reporting frequency carries inherent risks. A move towards less frequent disclosures could inadvertently prolong periods of informational asymmetry, potentially limiting the average investor's access to crucial, up-to-date financial data. This diminished transparency could, in turn, compromise informed decision-making and potentially undermine overall market integrity and investor protection. Therefore, maintaining our quarterly reporting schedule is paramount to fostering continued trust and ensuring equitable access to essential financial information. Thank you for your consideration

James Scarlott
Nunnelly, Tn

James Shotwell — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Shotwell Affiliation: Jun. 23, 2026 Please please don't stop quarterly reporting. We need to follow our accounts in order to accurately plan our future. Please we are asking respectfully James and Terri Shotwell
Lineman in the IBEW Local 66 HOUSTON TX & Housewife

James Sparks — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Sparks Affiliation: Jun. 23, 2026 Keep the quartery report as an investor these help determine where I invest. If companies are given the choice to report quarterly or biannually, then investors should only invest in companies that are transparent and report quarterly. This will disrupt the markets and create more volatility. Please keep the quarterly reports.

James Stears — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Stears As an investor, how am I to know how a company is doing with less information? Less information means less certainty and unpleasant surprises. Why would this reporting change even be considered? Is someone profiting from this legislation? Keep company reporting at 4 times a year.

James Stewart Funeral director — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Stewart I want to keep the quarterly reporting of stocks

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James Sutton IT Consultant — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Sutton Informing customers is getting easier. This proposal is not in the benefit of corporate owners.

James Thomas — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Thomas I support quarterly reporting

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James Thomas Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Thomas Since handling my investments I rely on having up to date and accurate information throughout the year, I do believe that cutting the current quarterly reporting requirements in half would be a mistake. Please keep the quarterly reporting requirements as-is. Thanks, James

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James Thomasey — Jun 23, 2026
Subject: S7-2026-15 Comment From: James Thomasey Affiliation: Jun. 23, 2026 Don't change the reporting cycle. Simple enough. Trump administration are reprehensible.

Yahoo Mail: Search, Organize, Conquer

James Van Dinter — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Van Dinter A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake!

James Van Sciver — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Van Sciver This is a bad idea. Investing implies ownership and less information is riskier.

James W Perry none — Jun 23, 2026
Subject: File No. S7-2026-15 From: James W Perry Thank you for the opportunity to comment on the proposal to provide information on my investments only twice a year from my companies. I am opposed to this and want to continue the quarterly reports and be able to make the right decisions on where my money is held. Thank you in advance for not enacting legislation which would only requires biannual stataments.

James Wade — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Wade This will not be in the investors interest.

James Weber — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Weber Reducing the number of public reports from 4 to 2 is a mistake, and limits information for owners of stocks on publicly traded stock exchanges. We should have more information, not less.

James Whiteside — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Whiteside Why restrict information that supports clearer understanding of what valuations are? The opposite should occur.

James Woody — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Woody Affiliation: Jun. 23, 2026 Quarterly reporting is

only fiar and logical. IT KEEPS RETAIL AND REGULAR INVESTORS INVESTED. I if its not public to know what a company is foing then who's gonna trust that and only wall street woyld be trading with wall street. Man im leaving America yall dumb

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James Ziemann — Jun 23, 2026
Subject: S7-2026-15 Comments From: James Ziemann Affiliation: Jun. 23, 2026 If we learned nothing from Arthur Andersen, Enron and the WorldComm debacles, – it's that we need to hold CEOs accountable for the financial results that they publish.
We absolutely need to keep this quarterly reporting requirement and we need to keep requiring that CEOs be held accountable for their company's financial reports.
Thousands of small investors lost their life savings in these companies-and it should be your mission to make sure that never happens again!

Get Outlook for iOS

James Ziska The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: James Ziska Please do not reduce the required number of reports. Investors need more information, not less to make good decisions.

Jamesha Walker-Tenjinmon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jamesha Walker-Tenjinmon Affiliation: Jun. 23, 2026 Jamesha Catherine Walker, art model, and I sternly suggest keeping the information quarterly.

Sent from my iPhone

Jamey Logan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jamey Logan Affiliation: Jun. 23, 2026 Bad idea!

Sent from my iPhone

Jami Rice — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jami Rice At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It

would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jamie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jamie Affiliation: Jun. 23, 2026 Jamie Harrison
Retired nurse
I want safeguarding to remain in place!

Sent from my iPhone

Jamie Acosta — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jamie Acosta Affiliation: Jun. 23, 2026 Continue with the current system of quarterly reporting.

Thank you.
Jamie Acosta

Jamie DePaolis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jamie DePaolis Public traded companies must continue reporting quarterly for transparency to investors. Twice a year is not adequate.

Jamie Scott — Jun 23, 2026
Subject: S7-2026-15 From: Jamie Scott Affiliation: Jun. 23, 2026 There is no reason to give corporations a break and reduce the number of times they must provide financial reports. They have virtually bankrupted the country in the past; they will do it again if you loosen what little regulations are already in place.

Look at the immense disparity between CEO pay and average worker pay. They are already robbing us blind.

The very least you can do is to keep in place the quarterly reporting regulation.

J. Scott, Wilmington NC

Jamie Tharrington — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jamie Tharrington Affiliation: Jun. 23, 2026 More...never less!@

Jan And NormFrankel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jan And NormFrankel Affiliation: Jun. 23, 2026 Protect small investors and folks with retirement funds. Keep the requirement for quarterly reporting.

Sent from my iPhone

Jan Betts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jan Betts Affiliation: Jun. 23, 2026 KEEP QUARTERLY Reporting for us!

Sent from my iPhone

Jan bii op eg hansen Investor - pribcatw — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jan bii op eg hansen Less information means poorer decisions making

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Jan Boudart — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jan Boudart Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Profitable companies steeped in crony capitalism game the system where ordinary people invest. It is a formula for stealing small amounts of money. I don't know what it will profit this Fascist takeover of our government when they push the populace beyond the point where regular people can live. I personally, own an apartment that is worth around one five thousanth of one Billion Dollars. Yet I am being challenged to be able to hold on to this tiny asset by people who want more than their already great wealth. The mystery is: why do they want this? Do they think that, even though they have a biological body just like the rest of us that they can immunize themselves from hardship? Do they think that the breakdown of natural systems that underpin existence will be waived for them? Do some of them really think that Jesus will save them and the world at a second coming? What can possibly motivate them to destroy the source of our living, through cheating in the stock market, filling the atmosphere with Oxygen-displacing gasses and disease-causing pollution, or extracting resources rather than living sustainably?

Jan Cheney — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jan Cheney Affiliation: Jun. 23, 2026 Continue quarterly reporting

Sent from my iPhone

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jan henderson — Jun 23, 2026
Subject: S7-2026-15 Comments From: jan henderson Affiliation: Jun. 23, 2026 This action not only

will harm investors but will invite fraud. In the case of Enron, they produced annual Financials for their shareholders that did not reflect the companies true financial health. They booked future contracts immediately rather than cash as earned; used SPE's to hide millions in debt and massive financial losses; and inflated their revenue.
As a retired small investor with less analytical resources, losing my savings should not be an option. Changing the reporting requirements will not only invite fraud, but make it legal.

Jan Henderson
Retired former Senior Cash
Operations Analyst

Jan Kanas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jan Kanas Affiliation: Jun. 23, 2026 Stop it

Jan Kanas, CLHS
Realtor®l Executive Vice President &
Global Real Estate Advisor
2372 East Main Street l Bexley, Ohio 43209
614.348.4526 jan@jankanasrealtor.com

Jan Kasmir — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jan Kasmir Affiliation: Jun. 23, 2026 We need more accountability, not less! The composition of our executives has not changed -their highest point of achievement is still marked with signs. If not held to accountability, they lose sight of what is really important, integrity, not amassing money. If anything I would like to see shorter leashes.
Jan Kasmir
Resident of Hilton head, South Carolina

Jan Laskowski Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jan Laskowski I am strongly opposed to changing the public corporation reporting from every 3 months to every 6 months. As a retiree who depends on investments to survive retirement, I am worried with reports every 6 months, I would be the last to know of major changes and not in time to make any adjustments in my portfolio.

Jan M Dougherty — Jun 23, 2026
Subject: S7-2026-15 From: Jan M Dougherty Affiliation: Jun. 23, 2026 Keep the quarterly reporting. We were victims of Enron and never recovered. Don't you dare make any CEO's life easier.

Jan Metts — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jan Metts Affiliation: Jun. 23, 2026 Why do you want to change reporting? I'm Janelle Pickens Metts. I'm retired ,and a good bit of my income is returns from my investments. I want the people who are handling that money to be held accountable more than twice a year!

Sent from my iPhone

Jan Richner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jan Richner Affiliation: Jun. 23, 2026 Keep quarterly.

JAN TAMANINI — Jun 23, 2026
Subject: Comment on S7-2026-15 From: JAN TAMANINI Affiliation: Jun. 23, 2026 Frequent reporting is essential to protecting investors. Historically, reporting once a year led to devastating results for investors by allowing cooked books and fraud to proliferate for many months rather than catching it early.

Keep the reporting quarterly! It's a very small administrative task for a great benefit to those who support these companies with their hard earned dollars.

jmt
—
Jan Matthew Tamanini
123 Leonard Lane
Harrisburg, PA 17111

Sent from my iPhone

Jan Vernon — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jan Vernon Affiliation: Jun. 23, 2026 I don't support 6-month SEC reporting. It creates bigger workload spikes, less transparency, and more chaos — not less work.

Jana Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jana Adams Affiliation: Jun. 23, 2026 From Jana and Mark Adams—Retired. Please continue quarterly reporting. We are retired and have a little money in IRAs. We need these quarterly reports to determine what's going on with OUR money in THEIR hands. Trump seems to be manipulating the market at times and we need more frequent information to know exactly what is happening with whom we are investing our money with. It's a matter of trust, which we don't have a lot of these days.

Sent from my iPhone

Jane — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Affiliation: Jun. 23, 2026 Totally necessary for transparency, analysis and projections.

Retired non-profit board member and ED

Sent from my iPhone

Jane & Mark Mercurio None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane & Mark Mercurio We are individual investors, who are very concerned with this proposed change. We are by no means rich; our only income is Social Security as retirees, so any investments we have, you must continue to let us know how our funds are doing on a quarterly basis. This is so important to us and our families. We must be able to keep an eye on our own investments in reasonable time periods; twice a year is NOT reasonable. Please keep us investors in the loop of our own retirement investments and keep our quarterly updates coming! Thank you for your time. ~Jane & Mark Mercurio Proud residents of Plymouth, Massachusetts, USA

Jane Adams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Adams Affiliation: Jun. 23, 2026 Don’t put us back to where we were before 2008. We need that reporting.

Jane Adams

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Jane Arnett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Arnett Affiliation: Jun. 23, 2026 The SEC must continue to protect America's Financial integrity by holding CEOs to the current standard.

Sent from AT&T Yahoo Mail on Android

Jane Bauman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Bauman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I am begging you to please not stop the quarterly reporting! Six month between reports. It will enable fraudsters and deviant behavior. It's an open invitation!! So PLEASE don't go there! Jane Bauman janiebau6@gmail.com

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Jane Culley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Culley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please, please keep the quarterly reports!!
Thank you!

Jane D Weiss — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane D Weiss Please reconsider leaving the corporate reporting at four times annually. Transparency is necessary for investing and making many decisions. Reducing it would mean more volatility in the market in uncertain times. Investors need the information in timely, accurate quarters. Thank you for your time

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Jane Drake Brody — Jun 23, 2026
Subject: S7-2026-15 From: Jane Drake Brody Affiliation: Jun. 23, 2026 This is disgraceful and must be stopped

Sent from my iPhone

Jane Ekbatani — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Ekbatani Affiliation: Jun. 23, 2026 Keep the disclosures quarterly and keep investors more informed how the finances are going. More disclosure is important to spot trends and give more current information. Spot problems faster and keep the public informed!

Janeekbatani@comcast.net

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jane engelman — Jun 23, 2026
Subject: S7-2026-15 From: jane engelman Affiliation: Jun. 23, 2026 Attorney Engelman from San Diego CA here, Quarterly reporting is not burdensome. the number needed are presented and compiled anyway as part of the regular business. to require less Reporting will in many case lead to fraud and misappropriating which will be harder to find and remediate. the current system allows less waste to occur in overcite.

Jane Erkes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Erkes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Absolutely do not allow this to happen!!!!!!

Jane Fischer — Jun 23, 2026

Subject: S7-2026-15 Comment From: Jane Fischer Affiliation: Jun. 23, 2026 J Fischer RETIRED. Keep the reporting quarterly. It is important to protect all investments in light of a failing congress and social security!

Jane Grace — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Grace Affiliation: Jun. 23, 2026 Keep them honest, keep the quarterly reporting, keep the accountability.
Jane Grace, retired.

Sent from my iPhone

Jane Hardy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Hardy Affiliation: Jun. 23, 2026 Quarterly reporting is important to ensure accurate reporting throughout the year. It is too easy to book “catch-up” adjustments right before year end that could get over looked with more typical year end adjustments (actuarial adjustments, for instance) that are only available at year end. This distortion could affect bond holders’ and shareholders’ impressions of how the corporation is actually performing. The potential for misstatement during the non reporting periods could also lead to false market appreciation, leading to even wider fluctuations in value that can hurt investors.

M Jane Hardy, CPA
VP Accounting, large pediatric healthcare system

Sent from my iPhone

Jane Hardy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Hardy Affiliation: Jun. 23, 2026 When the President of the United States of America posts on social media, the ticker symbol for Tesla, McDonalds, SpaceX, Anthropic, and many other stocks change dramatically overnight I would like to see Monthly reporting even more than quarterly! Currently the electronic and social media is moving at the speed of light! Transparency is all to valuable in today's fast paced media stream to have antiquated reporting of our beloved markets! I say NO to anything less than quarterly. YES to Monthly reporting and stay if we have to on Quarterly reporting!!

Sent from Jane Hardy
574-527-7191
iPhone
Jhardy128@yahoo.com

Jane Hatter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Hatter Affiliation: Jun. 23, 2026 There is enough cheating with quarterly reporting. Do not give them the room for more.

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Jane Hiller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Hiller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Protect investors not insiders! W need quarterly reports.

Jane Kates — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Kates Affiliation: Jun. 23, 2026 We remember the 1980's when a similar relaxing of safeguards produced disastrous corruption. Don't make the same mistake again, even though corporate money is like a bribe.

Sent from my iPhone

Jane Krogstad — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane Krogstad Transparency is a necessity! Less transparency doesn't eliminate uncertainty. It increases it. You're going to scare investors away if you go to semi-annual reporting.

Jane Kuhn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Kuhn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
WHY? This is very ANTI AMERICAN! So, you do not want to keep tract of what is occurring in a fast changing world! The computers do all the work so it cannot be a labor issue! I will remove every penny and stop using banks to do business if you proceed with this action! If 10 million of us do this, bye, bye banks. Maybe that should happen!

Jane Lane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Lane Affiliation: Jun. 23, 2026 What is this country coming to, when we have no rules for the rich?
KEEP IT QUARTERLY!

Jane Logan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Logan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why does this commission get to decide whether they get to report when they want and not other corporations?

Jane Oberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Oberg Affiliation: Jun. 23, 2026 Keep the Corporations reporting quarterly - and Corporations are only people for tax purposes - stop Citizens United
thank you - Jane Oberg

Get Outlook for iOS

Jane Pennington — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jane Pennington Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep your quarterly reporting. Like you said, transparncy does matter.
Jane Pennington

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jane porphir — Jun 23, 2026
Subject: S7-2026-15 Comments From: jane porphir Affiliation: Jun. 23, 2026 Stop this from happening- I'm retired and cannot tolerate continuing changes with this….plese don't do this!!!

Jane L Porphir jporphir@gmail.com

Jane Ramsey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane Ramsey Keep the for public-company reporting requirement to QUARTLEY.

Jane schifferdecker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane schifferdecker Do your job and keep Corporations honest!

Jane schifferdecker — Jun 23, 2026
Subject: S7-2026-15 From: Jane schifferdecker Affiliation: Jun. 23, 2026 Do your job and keep Corporations honest!

Jane Tranbarger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Tranbarger Affiliation: Jun. 23, 2026 Why would you not want current accurate information available?
It seems like this department is trying to either hide something or making profits personally.

If there have been too many positions cut to adequately perform tasks, then hire or bring back employees.
Please stop the lack of communication to the American people in a timely manor. This is unacceptable!

Jane Tremble — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jane Tremble Affiliation: Jun. 23, 2026 To Whom it May Concern:

I wholeheartedly recommend that you continue to require all CEOs of all types of companies, including but not exclusive to those involving health organizations, eg Hospitals, Clinics, Urgent Care, Rehabilitation, Pharmacutical and Insurances . The Enron Scandal was a wake up call that put into place the quarterly reporting and to relax this safeguard is asking for trouble. Thank you for your common sense attention to this matter. To quote an old adage, foxes should not be guarding the henhouse.

Sincerely,
Jane L. Tremble
Former VP of W.L.Steeves INC
Retired Staff Radiologic Technologist CT MGH Brigham

Jane VanTilburgh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane VanTilburgh Affiliation: Jun. 23, 2026 Please don't do this! I'm too old to go back to work, and thanks to what my generation did, the workplace has changed anyway. We were "the bulge in the python", and we retired based on what we expected to receive. We saved for retirement. What will we do now if a big chunk of our retirement income disappears? Think of your parents' generation and promises made, and don't do this to us!

Jane Whitledge — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Whitledge Affiliation: Jun. 23, 2026 Do not change quarterly reports.

Sent from my iPhone

Jane Wong — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jane Wong At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. I strongly oppose this proposal.

Jane Wroblewski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jane Wroblewski Affiliation: Jun. 23, 2026 It makes me sick that I have to write comments so you do the right thing and keep protections in place so the American citizens are not put at a disadvantage when making financial decisions. As a teacher, I worked hard to put money away for my retirement. Now that I am retired, I have to worry that I will lose it all.

Janelle Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janelle Anderson Affiliation: Jun. 23, 2026 Less transparency is less good. Keep the door open all year for investors. Everyone talks about being fair to the little guy, this should be NO DIFFERENT

Janelle LaRue — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janelle LaRue Affiliation: Jun. 23, 2026 Janelle LaRue, former RN
I worked hard for my money and have a good retirement.
What will happen to future generations. Aren't rich people happy with what they have? Can't companies be patriotic and help their fellow Americans?

Sent from my iPhone

Janelle Potter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janelle Potter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Quarterly reports are absolutely necessary to ensure transparency and inform investors! They prevent market volatility. Whatever you think there may be to gain by not providing them isn't worth the price of the consequences.

Janelle Rickermann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janelle Rickermann Affiliation: Jun. 23, 2026 Keep the quarterly reporting- more oversight is needed not less

Sent from my iPad

Janet A. Bayer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet A. Bayer Affiliation: Jun. 23, 2026 J. Bayer, teacher- It is crucial for companies to continue to report quarterly. Every investor has the right to continue to be informed quarterly to be able to manage their investments in a fair and timely fashion. Anything less is unacceptable and dangerous.

Sent from my iPhone

Janet Arias Self-Employed — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janet Arias This is a bad idea. If this is about saving money, make updates digital, don't reduce the number. Twice a year updates is not often enough to know how a company is doing, especially in a fast-changing economic landscape. I oppose this rule change as a business owner and an investor.

Janet Crist — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Crist Affiliation: Jun. 23, 2026 Janet crist
Private investor
I lost quite a bit during the last recession and still think it was caused by dishonesty. We're only human, and must be protected from our lesser selves. Quartly reporting ,I hope, equals transparency.

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janet epstein — Jun 23, 2026
Subject: S7-2026-15 Comments From: janet epstein Affiliation: Jun. 23, 2026 Greetings,
Quarterly reporting matters to investors like me and my family so that we can retire with dignity. Billionaires and wealthy corporations hiding critical information only says one thing - we the people don’t matter, yet they cannot do without us. With our nation’s history of accounting scandals quarterly reporting is absolutely necessary. Please determine accordingly.
Janet Epstein, member of LLC

Sent from my iPhone

Janet Gring — Jun 23, 2026
Subject: S7-2026-15 From: Janet Gring Affiliation: Jun. 23, 2026 Leave it alone. We need protection of our hard earned money. Janet Gring Retired RN residing in North Wales, Pa.

Janet Gustafson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Gustafson Affiliation: Jun. 23, 2026 This is not negotiable. KEEP THE REPORTS QUARTERLY

Janet Hains — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Hains Affiliation: Jun. 23, 2026 I prefer quarterly reporting. It helps to keep me in the loop of my investments. Also less likely to be issues of fraud.

Sent from my iPhone

Janet Harper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Harper Affiliation: Jun. 23, 2026 Keep the quarterly

reporting. My husband and I have various accounts and review and rely on the quarterly review to protect our retirement assets.

Sent from AT&T Yahoo Mail on Android

Janet Kinahan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Kinahan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Champion the "common man," NOT the uber-wealthy "privileged" few!

Janet Kissinger — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Kissinger Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting!!!

Janet Martin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Martin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please retain accountability practices for all of us.

Janet Mathis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Mathis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I urge you to retain quarterly reporting. This is not onerous and a well run, well managed business would have these reports available easily. Do not lengthen the time between reporting. It would give corrupt players longer to hide their malfeasance

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Janet Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Miller Affiliation: Jun. 23, 2026 Janet Miller
Investor/retired
Keep it Quarterly! Accountability is key!

Sent from my iPhone

Janet Palmer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Palmer Affiliation: Jun. 23, 2026 Keep financial report filings quarterly. Protect investors and employees of companies informed.
Janet Palmer
Richmond, VA

Sent from my iPhone

Janet Pancheri — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Janet Pancheri Affiliation: Jun. 23, 2026 Leave it alone. Learn from the past!

Janet Pevsner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janet Pevsner As an investor in companies via money markets and IRAs, the thought of having less information less often is quite disturbing. Keep the four times a year notifications.

Janet Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janet Smith Affiliation: Jun. 23, 2026 Keep businesses to quarterly reporting. This is crucial to know how business is proposing to make it every six months. I checked we should all be informed what the SEC rules are and what it is doing to our to our finances an economy I vote against this new proposal of every six months to report

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Janet Sonduck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janet Sonduck Affiliation: Jun. 23, 2026 I'm appalled that the SEC would betray American citizens by rubber stamping what the crooks want. Vote NO

Sent from my iPhone

Janet Stiles - Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janet Stiles - Motley Fool Community To cut the public company reports from four to two I feel is a big mistake. The fewer reports would not allow people to react to information nor allow people to know what is happening in a company. In today's world, it seems doubtful that it would cut costs.

Janet Thomas Hart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janet Thomas Hart Affiliation: Jun. 23, 2026 Janet Hart, President of Lenox FL real estate. Reporting quarterly matters to me because during our retirement years we depend on our Stock portfolio to produce income. We make decisions quarterly. We see the risk of changing to semi annual reporting . Please protect our stockholder rights as active participants in the stock market. Please don't increase our risk! thank you, .

Janet Thomas Hart
Lenox F&L Enterprises, LLC

404-520-1060
Janet@JTHartEnviro.com

Note: Our FAVORITE ❤ Charity: 😻🐶🐈🐕
A Welcome Home Animal Rescue
❤www.AWHAR.org
E:mail: AWHAR09@gmail.com

Janet Thompson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Thompson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not change this quarterly reporting requirement! Keep it as is for the great people of our country!
This will blindfold everyday investors and cause a volatile market.
Thank you!

Janet Weisheyer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janet Weisheyer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am very concerned about my retirement investments if the SEC allows limited reporting.
Transparency matters in a fair stock market! Please protect our investments!
Sincerely,
Janet Weisheyer

Janette Carrick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janette Carrick Affiliation: Jun. 23, 2026 Mine is not so much a comment, but a question. WHY? This move appears to be giving to the “1%” and taking from the remaining potential investors. I’m retired with a small amount of investments.

Janette Corbin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janette Corbin Affiliation: Jun. 23, 2026 Why would you let companies hide what they are doing so the investors can't see what's happening? Only those that are in the know can protect their investment. If you endorse this change, what does it say about you? I was an accountant for over 35 years and I think this goes against everything the SEC is suppose to stand for! Do your job and keep the quarterly reports coming!

Janette Ward — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janette Ward Affiliation: Jun. 23, 2026 NO!!!

Sent from my iPhone

Jani Straley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jani Straley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The government should be supportive of transparency. I can't imagine a reason why this is even in question. Quarterly reporting is absolutely necessary for all investors.

Janice Ault — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janice Ault Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Keep the quarterly reporting! A lot can go wrong with investments in 6 months! Too long to alert investors. Less transparency and that could lead to more fraud. It's the retail investors who will suffer the most without timely information. Leave things as they are! Keep quarterly reports for the safety of all Americans and investors. Thank you.

Janice Brewer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janice Brewer Affiliation: Jun. 23, 2026 I believe quarterly reporting is the least amout of time for the people in charge to review their company status. Janice Mullins, retired Licensed Professional Counselor.

Sent from my iPhone

Janice Carr — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janice Carr Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
No do not allow this

Janice Crawford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janice Crawford Affiliation: Jun. 23, 2026 This is Not a good idea. We never go backwards to when issues have occurred and were corrected. I do not support twice a year reporting.
Janice Crawford. Business owner.

Get Outlook for iOS

Janice DeFilipi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janice DeFilipi Affiliation: Jun. 23, 2026 My husband and I rely on transparent and timely quarterly reporting to help assess the trajectory, stability, and scientific progress of companies in which we own stocks.

Janice Depp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janice Depp Affiliation: Jun. 23, 2026 Do not allow,this to happen…we NEED quarterly reporting !

Sent from my iPad

Janice foca-gron — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janice foca-gron Affiliation: Jun. 23, 2026 Janice Foca-Gron I need to know what is happening to my savings just as much as you need to know what is happening to yours. Please keep reporting as per usual!

Yahoo Mail: Search, Organize, Conquer

Janice Hadaway — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janice Hadaway Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT hand more power to the already powerful at the expense of the average citizen! We are barely making its it is! Maintained quarterly reporting requirements!

Janice Jordan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janice Jordan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please, do not end quarterly reporting. My life work and savings depend on reporting to keep savings safe.

Janice Meyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janice Meyer Affiliation: Jun. 23, 2026 Sounds to me that the rich want more opportunities to steal from their investors. DON'T DO IT!

Janice Miller — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Janice Miller Affiliation: Jun. 23, 2026 Don’t do it stay quarterly

Sent from my iPhone

Janice Nall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janice Nall Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Do NOT let corporations hide their activities.

Janice Robinson — Jun 23, 2026
Subject: S7-2026-15 Comment on Quarterly From: Janice Robinson Affiliation: Jun. 23, 2026 I am a retail investor who relies on the transparency of quarterly reports to assess my personal investments. Reports at a quarterly frequency provides bearing and insight into a company; producing greater continuity of information at a pace that is beneficial for operating on a smaller more nuanced scale. Quarterly reports create a valuable connection.
Thank you
Janice B Robinson

Janice Rutter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janice Rutter Affiliation: Jun. 23, 2026 Irresponsible

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Janice Saunders Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janice Saunders Keep companies reporting at quarterly intervals.

Janie Glasson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janie Glasson Affiliation: Jun. 23, 2026 You're kidding! Is it broke? Has it been working? Has it just become a nuisance? Too effing bad. DO NOT REDUCE FROM QUARTERLY REPORTING!! What do you think has kept them HONEST? IF we allow them the opportunity to lie, cheat and steal; they will. Or someone on their team will. GUARANTEED. Has NO ONE learned anything the last 12-13 years?

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Janie Moffatt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Janie Moffatt Affiliation: Jun. 23, 2026 Quarterly not every six months. Too many crooked greedy ppl to let them go unattended.

Janie Smith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Janie Smith Affiliation: Jun. 23, 2026 Investors deserve quarterly earnings reports.

Janie Smith
Sent from my iPhone

Janine A — Jun 23, 2026
Subject: S7-2026-15 Comment From: Janine A Affiliation: Jun. 23, 2026 Absolutely necessary !! Keep it.

Transparency is what it’s all about.

There is too much fraud and manipulation as it already is … we must protect the American citizens

Janine Aruanno

Janine M. Aruanno
(609) 369-6927

Janine Lauchner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janine Lauchner Please keep filings to the current 4 times per year. Any less would compromise the transparency that investors deserve especially in this age of AI mis/disinformation that is so prevalent. Any business savings from less filings would be substantially offset by the losses investors had from the lack of timely accurate information from the companies they are invested in. 4 times per year should remain as it is. Thank you for your consideration.

Janis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janis Less transparency does not do anything for my portfolio. I'm retired and need assurances that investments will be for the benefit of all investors and the general population. This appears to allow companies to never hold the owners accountable and therefore threaten my hard earned money.

Janis Digirolamo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Janis Digirolamo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am an ordinary person. I have some investments and have planned to keep my investments safe and growing.
What is the reason that the SEC planning to stop quarterly reporting. All investors must have the same access to financial information.
There is no reason to limit reporting to me and other investors.

Janis Miglavs The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janis Miglavs Do not limit frequency of company reports. I've been investing a long time an rely on the reports submitted by companies. Please do not limit the number of time companies are required to report.

Janita L Fuller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Janita L Fuller Continue company reports to 4 times a year.

Jared Bakk — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jared Bakk At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't benefit businesses owners/investors. It increases the opportunities for mistakes. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Under this proposal, owners/investors would receive only half as many official updates about the businesses they own. Less information rarely creates better-informed owners. Some argue that fewer reports would reduce costs. Although in an age of AI and increasingly efficient disclosure tools, that point is debatable. Decreasing the reporting requirements for businesses will undoubtedly create poorly informed investors/owners.

Jared Brandt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jared Brandt As a business person and an investor, transparency is critical in keeping up with changes that impact important decisions. Reducing the number of reporting requirements to 2 times a years will significantly reduce the information available to make informed decision on where and how to invest. Additionally, higher risk or volatility of a stock requires a higher level of comfort and understanding around business decisions. This can only be obtained through more frequent and detailed updates on business performance and key drivers. Please continue the current practice of quarterly reporting so that individual investors like myself can continue to make informed investment choices.

Jared Jensen The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jared Jensen I do not agree with this proposal. As a shareholder and owner of multiple companies, I value frequent updates. I want to ensure that my equity is being properly managed, and if there are signs of corporate misuse, I need to know as soon as possible to make informed investment decisions. The only perceived benefit of this proposal is a reduction in the costs required to produce quarterly data. However, in my opinion, companies will still need to retain the same level of compliance and accounting staff to produce reports on a semi-annual basis. Therefore, I do not see a significant cost savings. If a change must be made, I might be agreeable to tri-annual reporting (three times a year). This approach would only increase the information gap by one month per period rather than three, striking a better balance between corporate administrative burdens and investor transparency.

Jared Kirin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jared Kirin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I demand that quarterly earnings reports continue as is. Nobody wants more sneaky government or corporate intervention. Look how much fraud already happens at the government level because of the lack in transparency. Whoever supports this in government should be banned from being able to

ever invest in stock market ever again and we should have clear access into your bank and finance records to make sure there's no kickbacks.

Jarod Banks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jarod Banks Reducing the required reporting for corporations doesn’t do anything except make shareholders (the owners) less-informed of what is happening

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Jaroslav Radosa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jaroslav Radosa A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake!

Jarosław Dukat — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jarosław Dukat This is a move in bad direction. Owners deserve information! I demand transparency and fairness with the owners.

Jarred Hicks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jarred Hicks Please do not weaken the reporting rules and decrease the number of annual reports from 4 to 2. More regular reports are better than less. In essence, we become partial owners in companies when we buy their stock and regular reports help us make informed decisions.

Jason Baker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jason Baker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Help is needed.

Jason Bell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jason Bell Affiliation: Jun. 23, 2026 Do all you can to stop this proposal. This will jeopardize millions of people and even more financially then socially. There are no benefits save only for a a few hundred vs the millions who will suffer.. stop this and save us all.

From
J. Bell

Jason Boone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Boone To reduce the number of public-company reports from four times a year to just two is a mistake. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the

reactions sharper, and the volatility greater. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

Jason Branscum — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Branscum I am opposed to any lessening of reporting. As an investor, our companies owe us timely and accurate information so that we can make more informed decisions. Having less information is antithesis to good investing.

Jason Christian — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Christian Please continue making public companies report quarterly results. This allows greater transparency and trust with shareholders.

Jason Collins — Jun 23, 2026
Subject: S7-2026-15 From: Jason Collins Affiliation: Jun. 23, 2026 Jason, from Kentucky. We the people are held accountable, this should include all the people. Including rich ceo's.

Jason Dulberger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jason Dulberger Affiliation: Jun. 23, 2026 Please keep quarterly reports. They're a simple thing that helps prevent fraud.

Thanks, Jason.

Jason Garrison None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Garrison As a stock owner in public companies, I seek informed decision capacity and quarterly business updtes keep me apprised of my status in ownership, operations and success of particular businesses. Semi-annual information distribution does not conform to transparent risk assessment as a stockholder. Business costs in dissemination of this information are minimal in this electronic age and community and information availability and dispersal remains the responsibility of properly run business operators.

Jason Hail — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jason Hail Affiliation: Jun. 23, 2026 If Warren Buffet supports quarterly reporting, then so do I. It seems ridiculous to me to make the markets less transparent to investors in these highly dynamic days, especially when companies have so many tools at their disposal to make it easier to produce this data. It also helps avoid companies hiding things on the books by giving them longer periods in which they can delay the bad news, which is crucial for users to make intelligent decisions in their investments. Finally, take a look at the results in other countries with less stringent filing requirements - that's enough to worry anyone with a sizable stake in the market today. - Jason Hail, Raleigh, NC.

Jason Howard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Howard Reducing public company reports makes investing much riskier and makes it difficult to truly know how your investment is doing. Accurate, timely reports are needed to manage investments properly. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners/investors.

Jason Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Jones Keep company quarterly reports. Keep it honest.

Jason Knight — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Knight Investors are business owners and we deserve updates on how our companies are doing more than twice a year. Less information does NOT create better-informed owners. Who, in their right mind, would think that less transparency is better?

Jason McLean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jason McLean Affiliation: Jun. 23, 2026 We can’t even trust wall street with children. Why would we trust them with half the reporting? This is ridiculous, will increase fraud and limit recovered revenue.

Sent from my iPhone

Jason Osborne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Osborne The proposed change to reduce corporate transparency would dramatically harm retail investors by enabling companies to effectively hide poor performance while continuing to attract investments.

Jason Robinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Robinson This proposal if passed would be a huge mistake—weakening trust and transparency—shielding owners from information they are entitled to.

Jason Thompson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jason Thompson To Whom It May Concern: I am writing as an individual investor to express my strong opposition to the proposal that would allow public companies to reduce their financial reporting frequency from quarterly to semiannually. Investing, at its core, is a form of business ownership. As a shareholder, I rely on regular, transparent, and timely communication from the management teams running the companies I own. Reducing official

updates to just twice a year significantly weakens the vital link between a company and its retail owners. Companies do not stop operating, winning or losing customers, or shifting strategies between halves of a year. Cutting official updates in half does not eliminate market uncertainty; it actively increases it. When financial disclosures are delayed by six months, the resulting surprises are likely to be much larger, leading to sharper market reactions and heightened stock volatility. This environment disadvantages individual investors who do not have access to alternative, institutional data streams. A reduction in reporting frequency reduces transparency, increases investor risk, and harms the democratization of our capital markets. Individual investors thrive when there is a level playing field built on frequent, high-quality public disclosures. Thank you for your time, consideration, and dedication to protecting individual investors. Respectfully submitted, Jason Thompson

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Jason van Doren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jason van Doren Affiliation: Jun. 23, 2026 No other business except corporations and Wall Street as a practice seeks to arbitrage the criminal consequences of their actions.

Requiring CEOs who are paid multiples of compensation higher than when these rules were set argues for increasing not decreasing the penalties for unethical and illegal activities. Do not lower the penalties or relax the quarterly requirements that CEOs currently must conform to about their own company activities and financials.

Jason van Doren

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jatinder gill retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: jatinder gill the reporting should be every quarter and there should be no change

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Javier Deida — Jun 23, 2026
Subject: S7-2026-15 Comment From: Javier Deida Affiliation: Jun. 23, 2026 Strongly oppose this. We need more transparency than ever. Javier Deida Commercial Leader
Email jfdeida@gmail.com

Sent from my iPhone

Javier Flores The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Javier Flores It's simple. In an age of increasing fraud opportunities, we need more transparency, not less. As a shareholder in many companies, I want to know how the companies I have an ownership interest in are doing on a regular basis. I want to make sure the company leadership teams are performing in the best interest of the company and community at large and not for their own personal benefits. Accountability now. Accountability quarterly.

Javier Larrain NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Javier Larrain Do not change from 4 to 2 quarterly reports.

Javier Visedo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Javier Visedo Having less information is not beneficial to investors. I'd rather know what a company is doing on a quarterly basis.

Jawad Akhtar The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jawad Akhtar To the Securities and Exchange Commission, I am writing to express my strong opposition to the Commission's proposal to allow public companies to transition from quarterly reporting on Form 10-Q to semiannual reporting on the proposed Form 10-S. While the Commission frames this as a measure to reduce "managerial distraction" and compliance costs, the proposal fundamentally undermines the transparency necessary for individual investors to make informed decisions. My dissent is based on the following concerns: Heightened Information Asymmetry: By reducing the frequency of mandatory disclosures, the SEC is effectively lengthening the period during which corporate insiders possess material, nonpublic information while the investing public remains in the dark. This creates an inherent disadvantage for retail investors who rely on timely financial data to assess their holdings. Increased Insider Trading Risks: The proposal acknowledges that less frequent reporting may extend the window for potential insider trading. In an environment with only two mandatory disclosures per year, the "information gap" grows, providing a larger window for insiders to act on material developments that remain undisclosed to the broader market. Loss of Granularity and Comparability: Quarterly reports are essential for analyzing quarter-over-quarter trends and seasonal performance. A shift to semiannual reporting will degrade the quality of financial analysis for individual investors and likely result in a reduction of analyst coverage, further obscuring the true performance of public companies. Market-Driven Transparency Is Not a Substitute: While the SEC suggests companies might voluntarily continue quarterly updates, relying on voluntary disclosure is a dangerous precedent. It allows companies to selectively manage their disclosure cadence, potentially favoring institutional investors who have direct access to management, while leaving individual investors to navigate an increasingly opaque landscape. The primary objective of the SEC is to protect investors and maintain fair, orderly, and efficient markets. This proposal prioritizes the administrative convenience of corporations over the transparency rights of the individual investor. I urge the Commission to reject the adoption of Form 10-S and maintain the current quarterly reporting framework to ensure a level playing field for all market participants. Sincerely, An individual investor

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Jay Alison — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Alison Transparency is essential for good decision-making. Keep the quarterly reporting.

Jay Bean — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Bean I am in favor of corporate reporting remaining quarterly. Transparency is important in my investing decisions.

Jay Bryant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Bryant Cutting reporting to six months makes it harder for me, as an investor, to make informed decisions. It means that, when a company's management goofs or commits fraud, the investors get punished longer before they can get clear of a bad investment. That rewards companies for being incompetent or outright criminal, and that should never be the goal. Please do not go to semiannual reporting. Also, why do you need my phone number? I prefer all contact other than a few close friends to come by email. Why do you not honor my preferences?

Jay Call — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jay Call Affiliation: Jun. 23, 2026 William Call, software QA.

I remember Enron. And Worldcom. Every quarter, without fail.

Jay Canteenwala — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jay Canteenwala Affiliation: Jun. 23, 2026 Keep Quarterly reporting! We need timely data to gauge the financial health of companies

Jay Canteenwala
Investor

Jay Haynes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jay Haynes Affiliation: Jun. 23, 2026 I don't respect the privacy of exploitative institutions. Wallstreet and the sociopaths that manipulate it deserve endless scrutiny so long as it exists in this world. If it were up to me, the ceos of major profiting corporations couldn't sneeze without documentation

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Jay Hergot — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Hergot Do NOT change the reporting timing, leave it the way it is.

Jay Jenkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jay Jenkins Affiliation: Jun. 23, 2026 PLEASE: Do not allow this proposal to go into law. Voters demand MORE accountability, not less.

Sent from my iPad

Jay Margolis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jay Margolis Affiliation: Jun. 23, 2026 To eliminate quarterly reports from corporations eliminates valuable information needed by the public in order to weigh investment decisions. Our investments are our strategy towards building our savings for the quality of life we desire. But we live in an environment of corporate greed and corruption and that is why we need and demand all the information we can get in order to make safe investment decisions.
Once upon a time I was a business reporter for a newspaper. One of the corporations I covered, a bank, was particularly scandalous in its conduct, making decisions to increase their bonuses that cheated business customers and investors. Its conduct was so outrageous, damaging its reputation, that it changed its name to one of the companies it acquired.
Eliminating quarterly reports allows corporations to hide their poor business decisions and behavior. It is imperative you continue to require quarterly reporting.

Jay Margolis
Delray Beach, Florida

Jay Margolis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jay Margolis Affiliation: Jun. 23, 2026 To eliminate quarterly reports from corporations eliminates valuable information needed by the public in order to weigh investment decisions. Our investments are our strategy towards building our savings for the quality of life we desire. But we live in an environment of corporate greed and corruption and that is why we need and demand all the information we can get in order to make safe investment decisions.
Once upon a time I was a newspaper reporter covering local businesses, including banks. I got to report on one bank's unethical conduct, cheating its business customers to fulfill the goal of a merger. The conduct was demanded by the corporation seeking to purchase the bank. There were a few local investors who played the elevator of stock prices, purchasing at $10 or $11, selling at $14 or $15, waiting for the price to return to repeat their transactions. But they were privy to inside information. The regular public did not have the same access. Ultimately the merger went through and the purchaser changed its name to one of the other banks it had acquired, its reputation having become so toxic.
Eliminating quarterly reports allows corporations to hide their poor business decisions and behavior. It is imperative you continue to require quarterly reporting.

Jay Margolis
Delray Beach, FL

Jay Mershon The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Mershon At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to

information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Jay Rogers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Rogers In my experience, less transparency has been a recipe for potential fraud, misdeeds, and hiding things from investors. Enron is deeply embedded in many older investors' minds. Having companies "police themselves" hasn't turned out well for anyone other than a select few at the top while leaving taxpayers and others to clean up the mess when things go wrong. Investors deserve to have as much information as possible to make informed decisions, and businesses should have incentives to operate with integrity, honesty, and most importantly, stability. Transparency is the best remedy for this - I do not support changing the reporting to twice a year. Please keep it at a quarterly frequency.

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jay smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: jay smith Affiliation: Jun. 23, 2026 Quarterly reporting is essential to small investors. More transparency not less.

Jay Varon The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jay Varon I am retired and a long time investor. I don't like the idea of bi-annual disclosures. Most individual investors have hundreds of thousands of dollars if not several million in the market. While I cannot necessarily individually analyze all the information that is disclosed, professional investors can and do and make the market more efficient with their knowledge. The notion that quarterly reporting incents businesses and investors to focus on short term gains rather than long term gains is nonsensical. Focusing on short term results is a function of how businesses and people react to information, not from the information itself. Taking the reports away doesn't change this focus. It just makes everyone less informed. Thanks for asking and listening.

Jaye Carr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jaye Carr Affiliation: Jun. 23, 2026 Janice Carr

Allowing companies to hide the books is not okay. Keep it at quartly

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Jayne Meyers — Jun 23, 2026

Subject: S7-2026-15 From: Jayne Meyers Affiliation: Jun. 23, 2026 Save Quarterly Reporting

Sent from my iPad

Jayson Lambert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jayson Lambert Affiliation: Jun. 23, 2026 I think to keep businesses honest, quarterly reports should continue.

Get Outlook for iOS

JB Leach — Jun 23, 2026
Subject: File No. S7-2026-15 From: JB Leach At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

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jba1952x — Jun 23, 2026
Subject: S7-2026-15 Comment From: jba1952x Affiliation: Jun. 23, 2026 Absolutely not with our current Executive, Judicial and Legislative Branches in the pockets of big business and billionaires we can’t afford to see companies tanking or going out of business.

Sent from my iPhone

JC — Jun 23, 2026
Subject: File No. S7-2026-15 From: JC I am against semiannual reports, we should receive regular company updates and progress reports.

JD Mack BS Chemical Engineering — Jun 23, 2026
Subject: File No. S7-2026-15 From: JD Mack It is a mistake to change from quarterly reporting of

public companies. The accountability and accuracy of public reporting will suffer. Small investors will have fewer tools to evaluate corporate performance, and more public enterprises will be able to scam the public. DON'T CHANGE QUARTERLY REPORTING to semi annual intervals.

JD Whitmire — Jun 23, 2026
Subject: S7-2026-15 Comment From: JD Whitmire Affiliation: Jun. 23, 2026 A look back at the history of financial reporting you will find more fraud ocurring with less frequent financial reporting result. For investors quarterly reporting provides investor with more current information on now now companies are doin alliwing them to make better investment decisions.

Jean Ballew — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Ballew Affiliation: Jun. 23, 2026 From Jean Ballew Teacher. Social Worker. Writer.

Moving reports to 6 months is a terrible idea. It affects the entire economy. Those of us living on a retirement income need ALL of our funds. Accountability and transparency are important for economic health. Don’t let corporations and investments hide what’s really going on. Be aggressive in doing what’s right. You know what’s right. Do it. America is aware and watching.

Sent from my iPhone

Jean Barbera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Barbera Affiliation: Jun. 23, 2026 I have the right as an investor to know if company is doing good or if a business is struggling. Not informing us the investors every quarter will cause distrust in market. If this decision is made I believe investors will divest and will cause a crash in the market

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Jean Beisenstein — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jean Beisenstein Affiliation: Jun. 23, 2026 It's been quarterly forever and the only possible reason to change it would be to make it easier to hide irregularities. Things have grown so dishonest in the last year, let's clean up some of this. Retired folks relying on S.S ang great pension plan from a union .
Jean & Neil Beisenstein

Jean Binder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Binder Affiliation: Jun. 23, 2026 Retirees need to keep a finger on the pulse of their investments. Quarterly reports are essential.

Jean Bommarito — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jean Bommarito Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
All financial plans, programs, and documents are evaluated at least quarterly! The market moves so quickly that to reduce the reporting is irresponsible and inevitably will be to the detriment of all.

Jean Burton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jean Burton Affiliation: Jun. 23, 2026 Jean Burton Retired FRAUD! It is important to have complete accountability and this is done by giving the quarterly reports. The longer time in between reports the greater likelihood of fraud.

Sent from my iPhone

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jean carson — Jun 23, 2026
Subject: S7-2026-15 Comment From: jean carson Affiliation: Jun. 23, 2026 More frequent reporting is imperative! With the insider trading that has ramped up in the last decade, this cannot be negotiable. Quarterly reporting stays!

Jean Clough — Jun 23, 2026
Subject: S7-2026-15 Keep Quarterly Reporting Reporting From: Jean Clough Affiliation: Jun. 23, 2026 Hello SEC,
Enron and the subsequent financial failures, foreclosures, job losses were not enough of a warning? Really???

Please keep Quarterly reporting going for the fine CEOs, CFOs and the BODs in charge of our wonderful corporations.

Thank you.
Jean Clough, Retired
American citizen and tax payer
Charlton, MA

Jean Cooper — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Cooper Affiliation: Jun. 23, 2026 Please NO! The “deck” is already stacked against hard working people. Please.

Jean Doyle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jean Doyle Affiliation: Jun. 23, 2026 Keep corporate reporting quarterly!!!!

Get Outlook for iOS

Jean Huyser — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Huyser Affiliation: Jun. 23, 2026 As an individual investor, I RELY on quarterly reports, along with my broker, to make decisions regarding my portfolio. If these reports are reduced to a semi annual status, I will withdraw from our stock market and look at only overseas investments. Opacity with my money will NEVER happen.

Sent from my iPhone

Jean Konrady — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jean Konrady I ask that you respectfully consider NOT allowing companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. Thank you, Jean Konrady

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Jean Maier Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jean Maier Hello, I am deeply concerned about the switch to semi-annual reports rather than quarterly. In today's fast pace global economy, a lot can happen in a short period of time. We all need that timely information to make good investment and business decisions...and so do companies. You put investors at risk with inadequate information. Lack of transparency does not eliminate uncertainty....it only increases it. For the good of the US economy, I urge you to maintain quarterly reporting. Thank you for considering my concerns.

Jean Marks — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jean Marks Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not stop quarterly reports being retired I need information to keep me aware of what is going on so I can keep my retirement money to stay in my home
Sincerely,
Jean Marks

Jean Reynolds — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jean Reynolds I'm a retired medical technologist. I worked hard during my working years to make sure I would have money to live on in my retirement. Because I

don’t think it is wise to store my money under my mattress where I can keep an eye on it, I relie on other people to watch it and care for it for me. Unfortunately, as we have seen in the past, the caretakers of our money are not always honest and sometimes become greedy when taking care of our money. One of the safeguards to make sure they are handling our money honestly is by the required quarterly reports where we can see where the money is and what is happening with it. Do not remove this required safeguard. It’s insurance for each of us that our money will be there when we need it.

Jean Scherfcunningham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jean Scherfcunningham Affiliation: Jun. 23, 2026 Companies need to report quarterly. In 6 months they can hide bad news

Jean Scherfcunningham

Jean Sims Fornango — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jean Sims Fornango Affiliation: Jun. 23, 2026 Quarterly reporting is essential for portfolio management. I check the progress of my stocks regularly. My portfolio provides close to 50% of my retirement income. Lack of current info would threaten my ability to keep up with inflation.

Jean Sorrells semi-retired person — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jean Sorrells This is fundamentally wrong. There is no transparency if reporting is not quarterly.

Jean Spera — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jean Spera Affiliation: Jun. 23, 2026 I have a right to know what is happening with my money at the very least on a quarterly basis.

Sent from my iPhone

Jean Welsh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jean Welsh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Keep CEO's feet to the fire. Don't let the rich get richer while the poor get poorer.

Jeana Pena — Jun 23, 2026
Subject: S7-2026-15 From: Jeana Pena Affiliation: Jun. 23, 2026 keep quarterly reporting

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JEANA SCIARAPPA SCHOTT Ceo schott law group — Jun 23, 2026
Subject: File No. S7-2026-15 From: JEANA SCIARAPPA SCHOTT I would vote to keep the transparency of 4 times per year reporting. 2 is misleading the stockowners by not keeping them appraised of the overall company performance as well as future plans

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jeana swaim — Jun 23, 2026
Subject: S7-2026-15 Comments From: jeana swaim Affiliation: Jun. 23, 2026 That is stupid it gives tgem months to steal. No make it quarterly.

Jeanette Corlett none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeanette Corlett We need more transparency for investors, not less. Quarterly financial reports is not a burden on companies. Management is surely looking at the information more often than quarterly. Posting quarterly allows investors somewhat current information to base decisions on. Less publicly available information only makes insider trading a more real possibility for anyone who has more current facts to evaluate.

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jeanette kobel — Jun 23, 2026
Subject: Comment on S7-2026-15 From: jeanette kobel Affiliation: Jun. 23, 2026 Leave it quarterly!

Yahoo Mail: Search, Organize, Conquer

Jeanette Moore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanette Moore Affiliation: Jun. 23, 2026 Jeanette Moore, LCSW
Retired CEO of a nonprofit behavioral health CCBHC

This matters because there needs to be accountability. Don’t let another Enron happen

We learned a hard lesson after hundreds lost their retirement savings. We put restrictions in place to prevent anything like Enron to ever happen again. And now you want to remove that which is working? It makes no sense and I’m asking you to not do this.

Get Outlook for iOS

Jeanette Perlsweig — Jun 23, 2026
Subject: Keep required quarterly reporting From: Jeanette Perlsweig Affiliation: Jun. 23, 2026 Jeanette Perlsweig, PhD, retired. As a retired person, I'm largely dependent on my savings, much of which is invested in public stocks. I should retain my rights to transparently see what's happening at

those companies every 3 months and no less often.

Jeanette Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanette Williams Affiliation: Jun. 23, 2026 From: Jeanette Williams
Commercial/Residential Broker

Please keep the three month reporting period. A personal investor does not have time to recover or move investment with six month reporting.

Thank you. JW

Sent from my iPhone

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jeanettesue — Jun 23, 2026
Subject: S7-2026-15 Comments From: jeanettesue Affiliation: Jun. 23, 2026 NO, NO, NO!! Do not change the current reporting!

Sent from my Galaxy

Jeanie Phillips — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanie Phillips Affiliation: Jun. 23, 2026 They already are successful ‘cooking the books ‘ with quietly filings and now they want 6 months??? What’s next? Because they will keep pushing the limits.

Sent from my iPhone

Jeanine Bean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanine Bean Affiliation: Jun. 23, 2026 Do not making changes. Citizens need transparency! You work for us!

Sent from my iPhone

Jeanine Bellendir — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanine Bellendir Affiliation: Jun. 23, 2026 Jeanine Bellendir Business owner

Keep all business income reporting on a quarterly basis keeps everyone honest

Jeanine Bellendir
ACG Business Solutions
NV Office: 775-657-5883
Toll-Free: 877-264-5905

Toll-Free Fax: 877-242-9003

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Jeanine Fortney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanine Fortney Affiliation: Jun. 23, 2026 No way. It makes the rich richer. There’s a reason it was moved to quarterly. --

Jeanine

Jeanine Gubash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanine Gubash Affiliation: Jun. 23, 2026 Please keep quarterly reporting so we who depend on our investments to live can see what's going on and be prepared for any big changes. Jeanine Gubash-Swedeen, Senior Information Assistant, Retired.

Jeanine Michna-Bales The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeanine Michna-Bales I have been following this possibility. And I am very concerned that it might become a reality. Companies MUST remain as transparent as

possible. Three months is quite a bit of time to be in the dark, but six months would allow for too many things to happen behind closed doors. Transparency is part of a system of checks and balances and companies should be held accountable for their actions as they move forward – not after the fact.

Jeanine Nemitz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanine Nemitz Affiliation: Jun. 23, 2026 Changing reporting requirements at this precarious time in our economy is reckless. I strongly oppose the changes being proposed.

Jeanine Nemitz
515.570.4277
Jeanine856@outlook.com

Jeanine Roembach-Clark — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanine Roembach-Clark Affiliation: Jun. 23, 2026 I understand what was happening before quarterly reporting was required. It is imperative we keep this rule to help insure we can make appropriate decisions regarding our personal investments. I want to maintain my ability to support myself in retirement. Jeanine Roembach-Clark, MD

Sent from my iPhone

Jeanne A. Robeson Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeanne A. Robeson Pleade...Quarterly report ro continue

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Jeanne Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanne Anderson Affiliation: Jun. 23, 2026 I worked for a small mutual fund company that used the quarterly reports is part of their research. The information on earnings.PE, unusual expenses, revenues, and dividends was used in their database to search out smaller but potential companies. The quarterly reports were essential do the selections of the stocks they would buy for their portfolio. I'm certain certain other portfolios use the information too. Quarterly reports are a must for the individual investor. Please require all listed companies to issue quarterly reports.

Jeanne Chandler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeanne Chandler Affiliation: Jun. 23, 2026 Changing it now would affect the entire country. We need at least quarterly reporting to catch any financial problems before they blow up. Do not change it

Sent from my iPad

Jeanne Johann — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Johann Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not make the financial crisis worse than it is.
We urge you not to change the existing quarterly reporting laws. Investments, transactions, profits and loss,
Must be transparent for all to see. Large and small corporations all need to reveal they're financial records for all to see.

Please DO NOT change the existing laws.

Jeanne Urban — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Urban Affiliation: Jun. 23, 2026 the Securities and Exchange Commission: please keep the quarterly details in place

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Jeannie Strausburg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeannie Strausburg Affiliation: Jun. 23, 2026 I lived through Enron and watched people lose most, if not all of their retirement. I stopped investing in stocks until after the quarterly reporting started. Once we had quarterly reporting, I felt things change. While not a "fail safe", the more companies are scrutinized the less temptation for cheating. It's been 25 years since we had the losses that Enron, Madoff and WorldCom heaped on us. Obviously, quarterly reporting is effective in reducing the temptations that happened in the early 2000's. I'm not surprised corporations are anxious to reduce reporting, as skipping public filings reduces legal and accounting fees and means more money for the company and its executives. As an investor, I'm not a fan. If it ain't broke, don't fix it.
Jeannie Strausburg, retired Director, St. Joseph's Treatment Center.

Jeannine Wells — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeannine Wells Affiliation: Jun. 23, 2026 Quarterly reporting is what we want.

Jeannine Wells

Sent from my iPhone

Jeanny Halonen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeanny Halonen Affiliation: Jun. 23, 2026 Jeanny Halonen, medical billing supervisor. All companies should be required to submit quarterly reporting.

Jed Hansen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jed Hansen Quarterly reporting, at a minimum, is necessary for

consistent oversight of company performance for investors. Reporting frequency should not be reduced for any reason.

Jeff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Affiliation: Jun. 23, 2026 More accountability! NOT LESS!!!

Jeff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Affiliation: Jun. 23, 2026 As an engineer responsible for the data analytics of a large DoD contractor, I understand that timeliness of data acquisition is key in acting appropriately in the interest of the company and individuals vested in its success. The proposed move would be incredibly harmful to investor confidence and company trustworthiness. Please keep reporting requirements quarterly at a minimum.

Jeff Churchey

Jeff Aldrich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Aldrich Affiliation: Jun. 23, 2026 Keep quarterly!

Yahoo Mail: Search, Organize, Conquer

Jeff Beaman — Jun 23, 2026
Subject: S7-2026-15 From: Jeff Beaman Affiliation: Jun. 23, 2026 Do Not eliminate quarterly reporting. I am a retiree and investor who believed quarterly reporting is critical to retaining trust in the integrity of the stock market. Goint to semi-annual reporting is a glaring effort to tilt the tables against the investor and toward the management of publicly traded companies.

Jeff Brandt (small time private investor) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Brandt (small time private investor) Greetings SEC staff. I'm writing to ask the SEC to require publicly traded companies to continue to provide four (4) quarterly reports a year. Reducing the overall number of reports to two (2) per year won't stop the obsession with quarterly earnings and will only serve to deprive small time investors (like myself) of a free and easy way to assess our current and potential investments. Yes, quarterly reports are costly and take effort--and the market has never done better. The small private investor (even/especially those in the Motley Fool and other investing communities) need to be able to assess data as often as possible, and halving the reporting deprives us of timely data that will impact our investments. Under the current proposal semi annual reporting proposal, stock holders/owners would receive 50% of the annual reporting they currently receive, and with the dawn of AI and the digital age--we can't afford to wait for data. In investing, the difference between data provided every four (4) months and every six (6) month will be a detriment to investors. No other process, I'm aware of (or want to invest in) would willingly avoid a rigorous quarterly self-assessment in favor of a semi-annual process--reducing the need to accurately and timely disclose will not serve the companies of their investors.

Timely disclosure is required to maintain trust in companies and the market process. As investors, we need timely transparency and timely data, not a reason to delay disclosure. Taking away 50% of our current reporting increases uncertainty and increases the feeling of mistrust "in the process". Please keep the four (4) quarterly reports--it is a common and useful metric. Reducing reporting will serve the fear mongers and degrade trust and the process. I believe in, and am invested in the market--my limited success to date has been partly due to timely reporting. As a nation, we can't afford for the public to lose faith in the process or the market--reducing the quarterly reporting metric will degrade trust in the process. The future will bring both opportunity and volatility--please allow us to access data quarterly to better inform our investment decisions. I urge the SEC to maintain the current quarterly reporting metric. thank you, Jeff

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Jeff Briscoe Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Briscoe Quarterly reporting is sufficient. Semiannually will magnify results either positively or negatively which will create greater volitility. Surprises are the markets greatest enemy.

Jeff Collins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Collins Affiliation: Jun. 23, 2026 It is very important to retain quarterly reporting for public companies. This requirement is working well to educate investors on company performance and outlook.

Jeff Collins
Board Chair Retired
LJA Engineering, Inc.

Jeff Cowan Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Cowan Regarding SEC rule change for corporate reporting to semi- annually. This Horrible change on behalf of the American stock holder and public share participant disconnects the flow of information and allows greater loss of accountability of corporate decisions. Pleas retain quarterly reporting for publicly sold stock holders.

Jeff Cronkhite Director, MinOMex — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Cronkhite This is just another terrible idea, that only accomplishes a few things. Reduces oversight by the investors and the market, reduces transparency, allows for more corporate corruption and further erodes our whole society by taking yet more power from citizens and transferring it to corporations. DO NOT ALLOW THE

SEMIANNUAL REPORTING RULE.

Jeff Cummings — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Cummings Please keep reporting as is, 4 times a year, for transparency. We as stock owners deserve to know the truth!

Jeff Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeff Davis Affiliation: Jun. 23, 2026 As someone of retirement age who is still working, trying to put enough away to eventually be at ease I bitterly oppose efforts to “loosen up” reins on the games the Epstein elite play to put more in their pockets at the expense of those who work for a living. KEEP QUARTERLY REPORTING! It won’t keep them honest but it’ll help keep them accountable…

Sent from my iPhone

JEFF DEAN — Jun 23, 2026
Subject: File No. S7-2026-15 From: JEFF DEAN Investors deserve to have regular reporting from businesses whose stock they own.

Jeff Dotson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Dotson In this age of corporate acquisition and obfuscation, accurate and timely information is crucial to all parties involved. Reducing the reporting requirements woild be a terrible change.

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jeff duryea — Jun 23, 2026
Subject: S7-2026-15 Comment From: jeff duryea Affiliation: Jun. 23, 2026 Very poor decision

Yahoo Mail: Search, Organize, Conquer

Jeff Greve retirement advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Greve less is not more. less information results in investor risk. investing requires timely accurate information. any large business, over 10 million dollars, already generates the information. if unable to prove quarterly reports then they are a risk to investors. quarterly data is available internal so making it public is a minimal expense. please do not change the report interval. the market needs less risk not mor

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Jeff Joslyn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Joslyn Affiliation: Jun. 23, 2026 I think we did enough for

big banks and Wall Street in 2008. Jeffrey Joslyn, Private investor, Retired.

Jeff Kahn — Jun 23, 2026
Subject: S7-2026-15 From: Jeff Kahn Affiliation: Jun. 23, 2026 Stop white collar crime!

Jeff Kahn
Artist, Designer, Educator, Earthling

Jeff Kammes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeff Kammes Affiliation: Jun. 23, 2026 Absolutely Keep The quarterly reports

Sent from my iPhone

Jeff Lerch The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Lerch I think reducing the reporting requirements to 2x annually is a mistake. Quarterly reporting must stand. Less information is not a good thing for anyone. Corporate transparency is a critical backbone to the investing community.

Jeff Lester Retired Police Captain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Lester Please do not reduce the reporting from quarterly to semi-annual. I monitor my stock investments and need that information for timely decisions.

Jeff Lynch None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Lynch Do not pass this. If anything just make simple stat page.

Jeff McNiece — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff McNiece This is ridiculous - companies should continue reporting in quarters. How about if your kids only got a report card at the end of the year? Reporting financials is NOT rocket science. The numbers are pretty much available at any time within the financial software any company uses. Unless of course, the company wants to play games. What employee doesn’t want constant feedback - 2 times a year is not constant and aren’t investors essentially employees - we can stay or leave at our decision but we need info to make that determination.

Jeff Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Miller please keep the 4 required updates

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JEFF PACK — Jun 23, 2026
Subject: S7-2026-15 Comments From: JEFF PACK Affiliation: Jun. 23, 2026 As an investor, I rely upon timely and accurate reporting
6 months is way way way too long

Jeff Perley The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Perley Stock owners needs transparency. Please do not reduce the number of required reports. They help me keep corporations accountable. Thanks! Jeff Perley

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Jeff R Mancino — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff R Mancino I believe reducing reporting requirements to twice annually is a huge mistake, especially for individual investors. It's difficult enough competing with Wall Street's big firms and hedge funds. Limiting reporting requirements to just 2x per year merely makes investing that much harder with such limited information, even for the most astute and diligent small investors. Wall Street is a crapshoot as it is. Please do not give public companies the ability to further mislead investors. They already manipulate their data/EPS as it is. Too much happens even within a quarter's time. Also, while you area it, please eliminate the ability of our elected officials in Congress from manipulating the market by investing in stocks where they have inside information. This has been a travesty.

Jeff Rains The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Rains Comments attached: Reporting only twice a year is not good business. 4 time's a year is better because we know what's going on for better or for worse and can make better decisions sooner than later if need be. Thanks!!

Jeff Seitz The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Seitz Do not approve this change to semi-annual reporting. Companies need to keep investors informed. Quarterly reporting is an important tool.

Jeff Stearns — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeff Stearns Affiliation: Jun. 23, 2026 Quarterly reporting needs to continue. Corruption is rampant in our country now. If these companies and corporations have nothing to hide quarterly reporting should not be a problem.

Jeff

Jeff Strong — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Strong Hello, I'm writing to comment on S-7-2026-15 and semiannual reporting. I think it is a bad idea. At its heart, investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. As an owner, I would receive only half as many official updates about the businesses I own. Less transparency doesn't eliminate uncertainty. It increases it. Please reject the proposal and leave the reporting at the quarterly rate. Thank you, Jeff Strong

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Jeff Thompson none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Thompson Please do not discontinue quarterly reporting. I don't have a lot of time to research and investigate the companies I invest in. Quarterly reports provide snap shots that keep me informed. Thank you.

Jeff Walker Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeff Walker Please keep the earnings reports every quarter, twice a year is not enough for us investors to keep track of the progress of the companies that we own stock in.

Jeffery A. Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffery A. Smith I disagree with this change and echo the idea of the Motley Fool Community "At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners."

Jeffery Fears — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeffery Fears Affiliation: Jun. 23, 2026 Keep it the way it is !

Jeffrey Anderson The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Anderson I would much prefer corporations continue quarterly reports. Thank you.

Jeffrey Baez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Baez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need quarterly reporting to ensure transparency by publicly held corporations. The people cannot make the best possible decisions without accurate and timely information. Timely information

helps us keep Executive leaders accountable. Please do not scale back quarterly reporting requirements.

Thank you,
- Jeffrey

Jeffrey Beal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Beal I'm opposed to changing of the rule to make companies only report twice a year versus the current four times a year. Investors must stay informed of companies progresses on a quarterly basis. This would leave the investor lesson formed, have higher risk, and potentially give companies more latitude to take risks with investor dollars. With the current economy, higher prices, increased inflation, It would be irresponsible for companys to report only twice a year to their investors, providing greater risk, and reducing responsibilities and duties to their investors.

Jeffrey Beaman None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Beaman Strongly and vehemently urge rejection of proposed change from quarterly reporting to semiannual reporting. Less transparency particularly hurts retail investors due to our lack of sufficient knowledge and resources that will be required to compensate for loss of financial information under the semi annual reporting proposal.

Jeffrey Beshears — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeffrey Beshears Affiliation: Jun. 23, 2026 Retail investors deserve to be apprised quarterly of CEO board policies which may fluctuate or engender changes to our investing due to their decision making and are cogent for providing clear, copious, and concise details of the ethics employed and style of management which are paramount for securing our retirement portfolios and bolstering our financial security. Thank you for keeping quarterly earnings reports for all companies in our wonderful nation listed on our NYSE. Jeffrey Beshears, Small business owner

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Jeffrey Carr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Carr I agree with the Motley Fool Community and other sources in the investing arena; we need to keep the required public company reports coming to investors at least four times a year. Thank you for listening.

Jeffrey Chubb — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Chubb Affiliation: Jun. 23, 2026 As someone whose income and thus welfare depends on my investments, I consider the move away from quarterly reporting a direct attack on my ability to protect myself and my family. Especially given the current environment, in which insider trading and crony capitalism are increasingly distorting the market place, this suggestion reeks of serving the wrongdoers not legitimate investors and businesses. It

has all the signs of corruption, a giveaway to those who have much to hide.

Sent from my iPhone

Jeffrey D Brown Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey D Brown Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: wide open the door two more fraud? We're talking about financial accountability and stability don't change the quarterly reviews!

Jeffrey Dick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Dick Affiliation: Jun. 23, 2026 Please keep quarterly reporting mandatory for publically tradeded companies. Changing to twice a year will disadvantage retail traders like me and further advantage those with inside information. The variations in cyclical businesses will no longer be available. It will be easier for companies to hide fraud. Making it optional does not solve the problem, all companies will shift to the easier, less expensive option. Thank you for your consideration.

Jeffrey C. Dick, MD
Sent from my iPhone

Jeffrey Dick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Dick Affiliation: Jun. 23, 2026 Please keep quarterly reporting mandatory for publically tradeded companies. Changing to twice a year will disadvantage retail traders like me and further advantage those with inside information. The variations in cyclical businesses will no longer be available. It will be easier for companies to hide fraud. Making it optional does not solve the problem, all companies will shift to the easier, less expensive option. Thank you for your consideration. Jeffrey Dick, MD

Jeffrey C. Dick, MD
Sent from my iPhone

Jeffrey Eisenberg Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Eisenberg Less information rarely creates better-informed owners. Please don't change reporting requirements.

Jeffrey Ellebrecht President, Max-Air Technology, Inc. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Ellebrecht This proposal is not fair to the individual investor. Transparency is required to allow competition to thrive, and this delay of reporting favors those in power, which is not helpful for the greater good. This proposal needs to be rejected.

Jeffrey Fendick — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Fendick The quarterly reports significantly help me stay informed so I can make sound investment decisions. I do not support reducing the reporting timeline.

Jeffrey Francois — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Francois Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

Jeffrey Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeffrey Green Affiliation: Jun. 23, 2026 It's already extremely difficult to get honest information. Letting corporate America hide what they're doing, concentrates wealth for insiders. In the United States of America 70% of all stock purchases used to be individual investors, it’s less than 30% now. Billionaires can acquire any business in trouble because they have all the capital. We are losing our ability to discern truth from fiction in almost every area of life in the United States of America due to monopoly power.

Get Outlook for iOS

Jeffrey Harrison — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Harrison Affiliation: Jun. 23, 2026 Quarterly report is essential and it's continuing four month reports must remain in effect.

Jeffrey Holder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Holder As a long time investor of my own retirement funds in an IRA, I offer the following comment on the proposed change in the reporting requirements for publicly traded companies. I am in favor of changing the required reporting frequency from quaterly to semi-annually. In my opinion, quarterly reporting drives quarterly thinking over strategic (long-term) thinking. There is nothing stopping companies from providing interim reports to shareholders between formal reports required by the SEC. This may allow companies to better inform their shareholders. Of course, shareholders may impose quarterly reports if the semi-annual reports prove to be inadequate. The point here is to allow companies the freedom to report at a frequency desired by their shareholders, but no less than twice per annum.

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jeffrey jensen — Jun 23, 2026
Subject: S7-2026-15 From: jeffrey jensen Affiliation: Jun. 23, 2026 Jeffrey Jensen. Retired. Northville, New York.
Please keep the Quarterly Reporting

Sent from my iPhone

Jeffrey Kaufman None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Kaufman Semi-annually is the longest period of reporting allowed under the proposed regime, and is also the shortest period that SHOULD BE allowed to maintain accurate tracking of activity on the account.

Jeffrey Kurz Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Kurz Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jeffrey Marshall None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Marshall I’m against allowing Corporations to reduce their reporting to semi annually. Dumb

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Jeffrey Norman none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Norman Allowing companies to reduce their filings to twice a year is a huge mistake and a step backwards. As a retail investor I rely on those quarterly reports to make informed investment decisions. Cutting it down to semi-annual would greatly reduce an investors ability to determine if a company is a worthy investment. In today's age of high tech computers and artificial intelligence it cannot be claimed that it is a financial burden for these companies. It has become harder to determine a companies true value between GAAP and non-GAAP accounting practices. Combine that with semi annual filings and the average retail investor will be left in the dark about many companies and subsequently choose unsuitable investments as a result.

Jeffrey Phillips — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Phillips Reduced reporting by publicly owned companies would perhaps make sense were we still in the era of pencil and paper financial reporting, but we are no longer in that era. Stakeholders deserve, at minimum, quarterly reports, and that is easier today than it has ever been. I don't support the proposal toward semiannual reporting. I see no advantage to investors.

Jeffrey Reindl — Jun 23, 2026

Subject: S7-2026-15 Comment From: Jeffrey Reindl Affiliation: Jun. 23, 2026 Remember the ALAMO, Remember EMRON!!!

Jeffrey Simm Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey Simm I am very concerned that my fund managers retain access to FED thinking and decision rationales in order to maximise my returns. Full access and transparency is required from the FED.

Jeffrey Thomas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeffrey Thomas Affiliation: Jun. 23, 2026 Nope to cutting the window. There is a reason historically for mandatory quarterly reporting. You know it and “We the People” know it.

Time for the SEC to represent fairness for ALL Americans, not Wall Street fatcats.

Jeffrey

Jeffrey Tinnell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Tinnell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Clarity and governance is a cornerstone of investing and fairness in the market. Allow insiders to avoid sharing valuable information to ordinary investors cannot be ignored. Less transparency is not an acceptabe choice. Quarterly reporting must remain.

JEn — Jun 23, 2026
Subject: S7-2026-15 Comment From: JEn Affiliation: Jun. 23, 2026 I currently do not have any stocks for which I am aware of, but I do know folks who do, and it is unfair to them what is being proposed by "big money" holders through the SEC. Just dont do it "."
You dont have to use paper for quarterly updates, so there's no excuses for why you would want to do "back door / dark trading" for six months, unless you're doing it ILLEGALLY, in which case you shouldn't be working in that financial field"."

Best to keep things open, clear, and honest.

Sincerely,
Mrs. Jennifer Eddy
Big Bear City (Town), CA
(Yes, the same state with the very dishonest Governor Newsom)

Jen S — Jun 23, 2026

Subject: S7-2026-15 Comment From: Jen S Affiliation: Jun. 23, 2026 Unfortunately, no good will come from allowing companies to "go dark" for 6 months. Mismanagement and corruption are likely and it will be too late to demand accountability when those issues are discovered. Quarterly reporting equals transparency. J Stone Property Manager

Sent from my iPhone

Jeni Pritchett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeni Pritchett I would like to see company reports 4 x per year. I am NOT in favour of SemiAnnual reporting.

Jenifer Codognotto — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenifer Codognotto Reducing reporting requirements weakens the connection between companies and their owners. Shareholders are entitled to timely and complete information.

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jenkinswest — Jun 23, 2026
Subject: S7-2026-15 From: jenkinswest Affiliation: Jun. 23, 2026 Let's see... Little to No rules means everything they do is ok. Already know that doesn't work.

Sent from my Galaxy

Jenn Carlson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jenn Carlson Affiliation: Jun. 23, 2026 Rule needs to stay quarterly, to keep companies honest!

Sent from my iPhone

Jenn Rob — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jenn Rob Affiliation: Jun. 23, 2026 Reporting needs to be kept quarterly.

Jenna Sandry — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenna Sandry We deserve quarterly reporting; there is no reason for less transparency. Insider trading is already happening - we need more oversight, not less.

Jennifer Beirne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Beirne I feel that reducing the reporting requirements for public companies from quarterly to twice a year is a bad idea. As an investor, I rely on reports to make informed decisions about the companies I own or wish to buy into. Arguments that reducing the frequency of these reports would reduce costs are non-sensical because of the increase in risk that comes with a lack of information. I would also argue that at a time when AI is being touted as a solution to repetitive and reproducible tasks, that it could be successfully leveraged to help reduce some of the work effort associated with the creation of financial reports. Knowledge is power and the only way we can do our due diligence is to have timely financial information readily available to the public. Please leave the regulations as they currently stand -- that public companies must continue to provide quarterly financial statements. Thank you

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Jennifer Block — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Block Affiliation: Jun. 23, 2026 It is dangerous to the public to let companies wait so li g without reporti g on regular non extended times.

Jennifer Block — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Block Affiliation: Jun. 23, 2026 It is dangerous to the public to let companies wait so li g without reporti g on regular non extended times.
Jennifer Block
Gwcforge44@gmail.com
Mirgantown, WV 26505

Jennifer Bowers The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Bowers As an investor a lot can change quickly in today's world of business, and that means it's important that the companies I invest in provide transparency into their business on a regular basis. Having only two check in's a year is not enough information based on the quickly changing business landscape. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do not pass the rule change for corporate reporting and leave it at quarterly.

Jennifer Dally The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Dally As both an employee of and investor in public companies, I strongly believe reducing the number of annual reportings is a mistake. And I am someone critically involved in quarterly investor calls. It not only makes investment decisions more difficult given it's harder to define trends, see headwinds and understand company short- and long-

term strategy...but it reduces transparency between companies and its investors. Transparency continues to be at risk with the current administration and the effects are profound. Lastly, reducing # of reportings will also challenge both government and private third parties from analyzing data to define the economic impact of shifts that often signal opportunities for course corrections.
Respectfully, Jennifer Dally

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jennifer delgobbo — Jun 23, 2026
Subject: S7-2026-15 From: jennifer delgobbo Affiliation: Jun. 23, 2026 Keep quarterly

Yahoo Mail: Search, Organize, Conquer

Jennifer Delz — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jennifer Delz Affiliation: Jun. 23, 2026 I prefer quarterly reports and higher transparency. No bi-annual reporting please.
Jennifer Delz

Sent from my iPhone

Jennifer Dickey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Dickey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: do NOT remove quartly reports! I want to see where our many is and what is being done with it! I do not trust you all with our money, stop treating the American people badly and start standing up and do what is right for us. This will come back around and you will pay for cheating us.

Jennifer Downing — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Downing Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
From an individual investor perspective, quarterly reports are a necessary step in determining how I am comfortable with contributing to the market. I already think quarterly reports aren't often enough to help facilitate a lack of volatility and fraud in the market. Doing away with quarterly reports would give more time for fraud to take place. Please don't allow further abuse of the system than already exists. Thank you!!!

Jennifer Fountain — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Fountain Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: My name is Jennifer Fountain and I am a small business owner and investor. I believe that nothing is gained by reducing information. Is this action to benefit anyone? Perhaps we should support more transparency instead of less. Don't do this, it's stupid.

Jennifer Gillis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Gillis Affiliation: Jun. 23, 2026 Jennifer Gillis, retired librarian

CEOs are earning record high salaries, while the employees creating the profits earn less and have fewer rights. CEOs and corporations must be held accountable, and reducing the burden on them to report their finances will only encourage further abuse.

Sent from my iPhone

Jennifer Gillis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Gillis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
CEOs are earning record high salaries, while the employees creating the profits earn less and have fewer rights. CEOs and corporations must be held accountable, and reducing the burden on them to report their finances will only encourage further abuse. I think past results have shown that LESS oversight does not result in more honesty on the part of corporations and their leaders.

Jennifer Hall n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Hall Hello, thank you for accepting comments to this suggested SEC reporting change. I am opposed to the change. Quarterly company reporting is quite reasonable. The reality of how corporate America drives success and investments is significant and information individual U.S. citizens deserve. To invest wisely, to ensure accountability at a frequency that is relevant and because this country does not exist for the success of corporations, its premise is the success of hard-working individuals. Information is power, and individuals deserve more timely information to make sound decisions. Six months is an interval that does not really allow for relevant response to financial reports or holding shareholders and outside influences accountable. If small business owners are required to report and pay quarterly taxes, I'm confident it is not a burden on small, medium and large corporations to compute and report their financials. A public company should absolutely be just that. Monthly would be my preference, so quarterly is already a compromise. Jennifer Hall

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Jennifer Hill — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Hill Affiliation: Jun. 23, 2026 Maintain quarterly reporting for transparency. We don’t need another Enron. Keep them accountable quarterly. Jennifer Lindlar in PA, small business owner worried about my investments.

Jennifer J Knight Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer J Knight As an investor and retired CPA I must protest the step toward less transparency of semi annual reporting that the SEC is considering. As a former corporate controller, I reject the argument that this is less expensive than quarterly reporting, and I reject any argument that tries to support a notion that this is good for investors, good for business or good for America. I resent the steady march away from transparency and honesty that our current government has chosen. As one who used to oversee my company's quarterly SEC reporting, I

considered it my job, my honor, and my professional responsibility to provide the investing world with timely, accurate, and transparent information. This rule change must be reconsidered.

Jennifer Jenks-Brewer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Jenks-Brewer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I understand that regulation can seem like a dirty word, but it has been proven over and again that laissez faire approaches to capitalism in the US end disastoerously for the American (and at times, the world's) people. There must be a line of regarding corporate profits over the wellbeing and security of the people that is simply too far. Allowing corporations to skip the minor tediom of quarterly reporting not only invites malfeascence, it encourages it. Quarterly reporting is a minimum safety standard to protect the financial integrity of the world's largest economy. It must remain.

Jennifer Johnson — Jun 23, 2026
Subject: S7-2026-15 From: Jennifer Johnson Affiliation: Jun. 23, 2026 My name is Jennifer, I am from Georgia, a lifelong resident at 45. My entire life, I was raised with the notion that if I succeeded in school, worked hard and saved money, I would have the
American dream within my sight. Now I see, the generation before me is reaping the benefits that FDR set up for them, and yet tells US the money will run out. That generation is basically cutting the safety net ladder as they climb up it. The government wants
us to work longer by extending retirement age, and denegrate the value of our retirements as well by limiting the accountability of corporations. Everyday, I am amazed at the corruption that exudes this administration. I remember when the Enron scandal happened-
why on Earth would anyone want to open up that can of worms again? This is absurd. What good can come from this reduction in reporting? Why should we NOT hold these companies accountable? Why does the SEC want to protect corporations over actual people?

Yahoo Mail: Search, Organize, Conquer

Jennifer Johnson Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Johnson Do not change the reporting rules for companies. Quarterly provides investors with the right amount of insight and visibility into publicly traded companies. A change will cause fraud, investor unrest, and distrust. A change is unnecessary.

Jennifer Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Jones Affiliation: Jun. 23, 2026 My name is SSgt Jennifer Jones, USMC,ret. I am a two-time kidney transplant recipient and the former vice president of the American Association of Kidney Patients. Both DaVita and Fresenius are two of the largest dialysis clinics in America, but are beholden to shareholders. They must retain full transparency in everything they do for the betterment of those who depend on them for life-saving treatment. To be able to hide what is happening behind the scenes could cause disparaties for the most vulnerable populations. Reconsider this rule, please don't pass.

Sent from my iPad

Jennifer Kelly — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Kelly Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not do away with quarterly reporting!!!!!!!

Jennifer Lynn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Lynn Affiliation: Jun. 23, 2026 Please keep requiring quarterly accountability. We need to actually learn from our history. Sincerely,
Jennifer Lynn
1216 Brigade Dr, Chesapeake, VA 23322

Jennifer Lyon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Lyon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing for my husband who has Parkinson's and it is difficult for him to communicate about something like this. Amazingly, he still pays attention to the stock market and we have major investments and he is on top of things. Please keep things the way they are so that we can make sure our investments are safe.

thank you,

Jennifer M. P. Hess — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer M. P. Hess Affiliation: Jun. 23, 2026 Hello,

I am an individual investor, with a background in insurance and financial services. I support quarterly reporting, because its transparency supports education and individual investors. It also creates a more dynamic market, with more participants. This ultimately is better for business.

Sent from my iPhone

Jennifer Mautz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Mautz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Leave the reporting quarterly to ensure transparency and accountability. Thank you, Jennifer Mautz

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Jennifer McPherson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer McPherson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Who thought that this was a good idea? Transparency is needed. Without the checks and balances

the smaller investor doesn't have a chance. We have enough fraud in our nation. Stop trying to but the blinders on us. I get more disgusted every day.

Jennifer Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Miller Affiliation: Jun. 23, 2026 Quarterly reporting keeps the books up to date, and if there is less reporting investors feel unsure and will not put their money in. Transparency leads to calmer markets.

Sent from my iPhone
Jennifer Miller

Jennifer Miner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Miner Affiliation: Jun. 23, 2026 The SEC needs to keep quarterly reporting. With how fast the economy, the markets, and the business world moves it would be foolhardy to back away from quarterly checks.

Jennifer Miner
Orange, CA

Jennifer Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Mitchell Affiliation: Jun. 23, 2026 It’s important to me that we have accountability and that reporting continues to occur quarterly. Everyday people will again be the losers if this change is allowed to go through

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Jennifer Munson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Munson Dear SEC, I believe in keeping investors informed of the companies we have chosen to put our financial faith in. A reduction in reporting to only twice per year does not provide enough information. It only breaks down the trust between investors and companies. I respectfully ask that you vote against the proposed Semiannual Reporting rule. Best regards, Jennifer Munson (Retail investor)

Jennifer OConnor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer OConnor Affiliation: Jun. 23, 2026 Don't stop quarterly reporting on investments to stock holders.

Jennifer Park — Jun 23, 2026
Subject: S7-2026-15 From: Jennifer Park Affiliation: Jun. 23, 2026 Quarterly reports are a much needed tool to demonstrate public companies health.
Keep Quarterly Reports!

Jennifer Park Wardell

Jennifer Pavlicek None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Pavlicek I do not feel this benefits the investor and is a dangerous direction.

Jennifer Reed Principal at Jennovative LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Reed The public needs access to quarterly reports from publicly traded companies. Wanting to reduce that information to twice a year suggests a lack of transparency.

Jennifer Roser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Roser Affiliation: Jun. 23, 2026 JENNIFER ROSER - BOOKKEEPER - THEY ARE USING OUR MONEY AND WE HAVE THE RIGHT TO KNOW WHAT IS HAPPENING!!! KEEP EVERYTHING TRANSPARENT.

Jennifer Rynkiewicz Senior Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Rynkiewicz Reducing public reporting from quarterly to semi-annual weakens financial transparency. As a senior accountant, the core issue is that less frequent reporting delays the visibility of emerging risks, making it harder for investors, regulators, and internal leadership to spot trends, correct course, or maintain confidence in the company's financial discipline. Semi-annual reporting also compresses twice the volume of activity into each filing, increasing the risk of errors, restatements, and audit pressure — all of which undermine the reliability of the financial picture stakeholders depend on. Thank you.

Jennifer Scovill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Scovill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am totally against the SEC ending their quarterly reports because as an investor I want to see publicly traded companies' ongoing financial positions, comparisons to previous quarters, management analysis and any material changes in corporate operations or legal proceedings. To not see this on a regular quarterly basis deprives investors of the most current and vital information on which to base investment decisions. Furthermore, a lack of information and transparency can lead to unethical and potentially corrupt practices. Keep the quarterly statements as a safeguard for the best interests of investors.

Jennifer Silvey — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jennifer Silvey Affiliation: Jun. 23, 2026 Jennifer Silvey, freelance writer and journalist, living in St. Peters, MO.

Changing the corporate reporting seems like an incredibly bad idea. I'd argue information should come out more often than just the quarter reviews! There's too much risk by allowing semi-annual reviews. It's easier for a company to hide its problems. It would make it harder to pick anything risky because the risk would be so much more in this situation. Comparing this information to other countries who have switched to semi-annual… it's a no brainer. Don't do it!

This could honestly hurt the economy, push more people to never buy a house, cause people to stagnate as they have trouble developing financial leverage.

Look big picture. Companies that can handle quarterly reviews are stable. Those that can't and want less reviews are not.

Sent from my iPhone

Jennifer Simon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Simon Affiliation: Jun. 23, 2026 This is part of the essential due diligence that corporations, especially large ones, need to do to be held accountable to the American public and our government

Sent from my iPhone

Jennifer Sloan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Sloan Affiliation: Jun. 23, 2026 I am an American citizen that is tired of the lies,fraud, theiving corporations and politicians.
This should not be allowed, keep it at 3 months.

Get Outlook for Android

Jennifer Sloan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Sloan Affiliation: Jun. 23, 2026 I am an American citizen that is tired of the lies,fraud, theiving corporations and politicians.
This should not be allowed, keep it at 3 months.

Jennifer Spencer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Spencer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Full disclosure and transparent reporting puts the individual investor on the same footing as "those in the know".
Otherwise, being in the Stock Market is just another crap shoot. Maybe we'll all just pull out and invest elsewhere....like overseas maybe?

Jennifer Vasta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jennifer Vasta Affiliation: Jun. 23, 2026 I rely on quarterly information to make decisions. Having to wait 6 months will put me at a disadvantage when making important decisions about my investments.

Jennifer Weber Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jennifer Weber Thank you for the opportunity to comment on what I believe is a terrible idea. I'm a long-term investor--as opposed to a day trader or short-term investor. With the demise of pensions, the precarious state of Social Security, and a public system that's largely stopped supporting citizens, American government and society demands that I be an investor in order to support myself in retirement. To demand that I put my money into publicly traded companies in the stock market and then to reduce the information they can give me is a disservice and just plain wrong. As a part owner of the companies in my stock portfolio, it's on me to decide where to put my money. I want as much information as I can get, not less. The claim that this reduction in reporting will cut costs is weak given the advent of AI that automates and accelerates tracking of information. More importantly, too bad so sad if it costs a company something to keep investors informed. In this age of wealth disparity caused by systemic wealthism, where C-suite officers make many times more than employees and along with their corporations skirt taxes, I cannot regret the cost of keeping investors like me informed. This is a bad idea that hurts investors, and I hope you will reject it.

Jennifer Wedelstaedt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Wedelstaedt Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the SEC as a segment of the government. If what is proposed the SEC will be abolished in time.

it's not the SEC's CHOICE to change from quarterly.

Jennifer Wheatley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jennifer Wheatley Affiliation: Jun. 23, 2026 John E Wheatley HVAC Technician As a stock holder it is vital for me to know that my investments are performing as desired. Not getting quarterly statements will not allow me to respond in a timely manner. It allows for corruption to take place and not allow us, THE PEOPLE, to protect ourselves from corporate greed.

Sent from my iPhone

Jenny — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenny Opposed to reducing transparency

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Jenny C. Chism Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenny C. Chism Decreasing accountability for capital gains and losses by cutting reports to investors in half benefits no one but the very rich.

Jenny Clark none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenny Clark I am for continuing the present corporate transparency; keep quarterly reports mandatory.

Jenny Duplissis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jenny Duplissis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Letting public companies go dark would be bad for everyday investors.
Stop unfairness and insider trading-keep quarterly reporting.

Thank you.

Jenny Hoffman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jenny Hoffman Affiliation: Jun. 23, 2026 We tried reporting every six months once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor like me, a return to those days could mean losing a third, or even half, of my life savings. I can’t afford that and DO NOT SUPPORT doing away with quarterly reporting.

~Jenny Taylor
Self-employed marketing manager
Baltimore, MD

Sent from my iPhone

Jenny Johns — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jenny Johns Affiliation: Jun. 23, 2026 The US government is by the people and for the people. The people want quarterly reports. People want transparency and accountability.
Deidre Leeper
Retired

Jenny Landaverde — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jenny Landaverde Please do not change the reporting structure for public companies. Please keep transparency for retail investors

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Jenny Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jenny Smith Affiliation: Jun. 23, 2026 Please maintain quarterly reporting and do not change the quarterly reporting rules that have kept independent investors informed.

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jenoyola2 — Jun 23, 2026
Subject: S7-2026-15 Comment From: jenoyola2 Affiliation: Jun. 23, 2026 No way - trading is crooked enough mowadays. Don't give them three months to deceive us further.

Jennie Oyola - a retiree that relies on the market for income

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Jerald Hayes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerald Hayes I understand theirs a regulation being contemplated by the SEC to take in consideration requiring corporation to report bi- annually I oppose this ruling being a active investor. The proposal in my opinion to lighten the burden on corporation in the age of AI where it should be made much easier, less transparency doesn't lighten the investors burden it increases it. less reporting equals less knowledge about how the company is doing and therefore protection. I'm certain CEO's don't get a bi annual report from their subordinates. Why should we as as investors expect any less? Respectfully Jerald P Hayes

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Jerard Julian — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerard Julian Affiliation: Jun. 23, 2026 This helps no customer, no investor, no community. It only benefits insider trading.
The marginal cost of quarterly reporting is negligible for any public company.

Jerel McDonald — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerel McDonald Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. With current AI and audit tools, reporting quarterly should not be an issue for corporations. Please preserve the existing reporting requirements.

Jeremiah Bostwick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeremiah Bostwick Affiliation: Jun. 23, 2026 There cannot and should not ever be advantages given to corporations that the common person does not have. Institutional investors and and executives cannot be permitted to know insider information that common people cannot for months at a time.

Jeremiah Bostwick

Soli Deo Gloria

Portraitist
(909) 532-1238
http://jeremiahbostwick.com
Instagram: BostwickPhoto

Jeremiah Buden Certified Financial Planner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeremiah Buden It is my belief that moving to a semi-annual reporting for corporations is not in the best interest of anyone involved as an investor. The currently quarterly reporting provides valuable information to investors about the performance of a company they own.

Jeremy Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeremy Anderson Affiliation: Jun. 23, 2026 Every American knows what companies will do if given fewer regulations. Stop making it easy for them to Enron us, keep quarterly reporting.

Sent from my iPad

Jeremy Broughton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeremy Broughton Affiliation: Jun. 23, 2026 Keep the quarterly reporting!

Jeremy Dick CPA inactive Retired CPA and former company controller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeremy Dick CPA inactive Any decent company reports to themselves much more frequently than quarterly. Reduce the cost by cutting some of DC's red tape such as disclosures that could just be referenced back to the last 10k. Explain major variances ie unusual items. Quarterly reporting to me is an absolute minimum frequency. Jeremy Dick

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Jeremy Donnelly — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Donnelly Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Putting investors in the dark for six months at a time is a detriment to transparency and accountability.
It allows insiders to directly benefit from information not available to the public.
It fosters distrust in the governing bodies.
It has the potential to bleed investors dry due to lack of information.
DO NOT ALLOW the quarterly reporting to be twice a year.

Sincerely,
Jeremy Donnelly

Jeremy Drewing — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Drewing Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: this is going to hurt more ppl then it helps this is not the way of the great American dream ,Its more like the great American sceem, this is unexseptable and , this is not the way to lift ppl up its a way for you to become richer and the poor get poorer. WHY DO WE DO THIS TO OUR OWN PPL ,PLEASE DO NOT CHANGE THE SEC AND PLEASE DO NOT CHANGE RULE TO BENNEFIT THE RICH . Thanks for you time

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Jeremy Livingston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jeremy Livingston Affiliation: Jun. 23, 2026 Keep the reporting th way it is! My god, this is so wrong! We need accountability for our companies we financially invest in and shouldn't allow for even more corrupt practices become acceptable. Companies need to provide quarterly reporting to ensure they are being held to reasonable standards for investors and to try and steer away from any other political leeway or insider training concerns.

Name: Jeremy Livingston
Job Title: Former Federal Employee as a IT Specialist SYSAdmin

Sincerely,

Jeremy Livingston
E l jeremyryan248@gmail.com

"Learn from yesterday, live for today, hope for tomorrow. The important thing is not to stop questioning." – Albert Einstein

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jeremy morita — Jun 23, 2026
Subject: S7-2026-15 Comment From: jeremy morita Affiliation: Jun. 23, 2026 Yeaaaah, no, id rather see it monthly than once every 6 months.

Jeremy Morris — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jeremy Morris At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. For this reason I do not consider it a good idea or in the interests of investors for companies to submit paperwork on a reduced basis.

Jeremy Normann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeremy Normann Affiliation: Jun. 23, 2026 So just help the billionaires?! This is terrible.

Sent from my iPhone

Jeremy Sprinzl — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jeremy Sprinzl Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Yes, we don't like building the reports, but it keeps companies honest. It is too easy to smooth results over six months. It also allows companies to hide issues with its underlying financial results for longer. This can make valuations less precise and biased lower.

Jerome Bierwagen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerome Bierwagen The proposed rule will result in less transparency on public companies. And while business' may claim the reporting four times a year is onerous, it provides shareholders and the investing public a clear idea of the financial state of the business. Twice a year allows plenty of time to "clean up" poor results and decisions and essentially present misleading, false or even potentially criminal results. Further most business processes today support the quarterly reporting of results as well as the ability to publish after, but still timely, at the end of the quarter. I urge you to reject S7-2026-15 and the changes therein.

Jerome Dayton The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerome Dayton As an investor, Quarterly reports are a must to assess how a company is doing. Reducing the frequency to just twice a year gives me half the information needed to manage my investments. In particularly it gives a greater advantage to people with insider and or yet to be disclosed information to act ahead of the market disclosures. Yes there is a tendency to manage quarter to quarter instead for the long term but there is a much better solution for this. Do NOT allow ANY options to be vested till at least 5 years after they have been granted. And do NOT allow any outstanding grants to be exercised upon termination for either cause or voluntarily until 5 years AFTER said termination. This will force all management to be making long term decisions to protect their grants, which are also in the best interest of investors.

Jerome McIntire — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerome McIntire I strongly support maintaining the requirement for quarterly reports by public corporations regulated by the SEC. Investors and regulators should not be kept waiting for six months to learn about material changes to a company's practices or earnings. As a stockholder I have a stake in these companies. All stockholders deserve to be informed regularly, since the corporations are bound to benefit stockholders as well as customers and employees.

Jerome Sexton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jerome Sexton Affiliation: Jun. 23, 2026 Quarterly reporting

only

Jerrod Lind — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jerrod Lind Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I wanted to share my perspective as an individual investor my concern of reducing the frequency of information I would lose as a result of the proposed changes. Insiders and those close to insiders that have access to information I feel puts my savings and therefore my family and me at risk for our future and retirement. Please resist this lobby to shield information from investors that do so to benefit our families.

Best regards,
Jerrod Lind

Jerry — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Affiliation: Jun. 23, 2026 Keep the current rules! Please Don’t change the rules! Keep the way the rule are.

Sent from Jerry's iPhone
Have a sparkling day?

Jerry — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Affiliation: Jun. 23, 2026 Keep quarterly recordings

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Jerry Cooper Retail investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerry Cooper In an age where virtually all investment data is entered on some kind of networked computer, corporate reporting should be a continuous, real-time all the time affair. Like looking at the weather online. Quarterly reports are hopeless anachronisms. The very idea that reporting should be *reduced* from its mid-century modern, pre-TRS 80 Radio Shack computer quarterly requirement is, in a word, absurd. Cost shouldn't even be an acceptable argument; someone is already entering all that data on a daily basis - a competent IT department could import that data into a continuous display without additional report-compiling effort. This idea would represent a giant leap backwards for mankind.

Jerry D Payson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerry D Payson I would ask for this provision/change to be struck down and NOT implemented. As a shareholder, I am interested in knowing this information on a regular basis. Allowing reporting requirements to be cut in half minimizes/limits my ability to make informed purchases or sales due to the extended reporting window. Please consider the small investors as much as the large investors. Thank you.

Jerry DeBoom The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerry DeBoom I want to keep receiving quarterly reports.

Jerry Ferraccio — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jerry Ferraccio Affiliation: Jun. 23, 2026 This is an attempt at blatant obfuscation.
Keep reports quarterly.

Jerry Ferraccio
541.543.5302

Jerry Hlavac none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerry Hlavac It is unwise to reduce the number of reports required for companies from 4 a year to only 2. It is to hard to track as it is currently and less reporting allows for more under handed possibilities of misinforming the investors.

Jerry Humbert — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jerry Humbert Affiliation: Jun. 23, 2026 To Whom It May Concern, My name Jerry Humbert, and I am a regular citizen writing to oppose File No. S7-15-26 for the following reasons:Harms Everyday Portfolios: Middle-class savers and retail investors rely on consistent quarterly data to manage retirement accounts safely.Creates Dangerous Blind Spots: A six-month reporting gap hides critical financial changes from the public for too long.Increases Stock Volatility: Allowing bad corporate news to pile up over half a year will cause stock prices to crash violently overnight.Favors Institutional Insiders: This rule tilts the playing field toward wealthy Wall Street firms that can access private data during long gaps.I urge the Commission to reject this proposal and protect regular citizens by keeping mandatory quarterly reporting.Respectfully submitted, Jerry Humbert Harlan, IN

Yahoo Mail: Search, Organize, Conquer

Jerry Lambert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Lambert Affiliation: Jun. 23, 2026 Stop the Corruption in the Trump Administration. Vote to save the rules and laws of the SEC as they are written. Stop weakening the protection of the average investor!!

Jerry Parks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jerry Parks To Whom It May Concern: As a long term investor in many companies over 25 years, frequent information has been vital towards critical business decisions in my investments. Reducing the frequency of information would diminish my trust in transparency and timeliness of decisions needed to be made. Please do not pass this proposal as it only appears to benefit control of information more so than it is now. As partial owner of the companies I invest in, it is key for me to receive frequent information as those who are actively involved in the businesses themselves. Thank you for your time and listening to my summarized concerns about the proposal on the table. Jerry Parks

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Jerry Scott — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Scott Affiliation: Jun. 23, 2026 Jerry Scott, Retired. It matters to every one even us lil guys. Six months of dark is too long. Ridiculously long.

Jerry Spinelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Spinelli Affiliation: Jun. 23, 2026 You can’t be serious!

Sent from my iPhone

Jerry Zachmann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jerry Zachmann Affiliation: Jun. 23, 2026 Keep listing quarterly.

Jerry Zachmann

Jerry-nancy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jerry-nancy Affiliation: Jun. 23, 2026 Stay with Quarterly reporting. I want the opportunity to move investments when there is up or down turn in the market!

Nancy Cissell

Jeryl Hanson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jeryl Hanson Affiliation: Jun. 23, 2026 Considering the salaries they make, they should be glad to provide the data. It keeps fraud in check I would think - especially if there are tax dollars in the mix.

Jes?s de la Garza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jes?s de la Garza Affiliation: Jun. 23, 2026 Quarterly Reports are an essential component to evaluative measures and analysis. Each Quarterly Report highlights the performance of a business during a specific time frame. Corrective measures can be applied for the ensuing quarter(s) to ensure improvement. Please consider the evaluative approach to modifying the trajectory of performance.

Sent from my iPhone

Jesse Bennett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jesse Bennett Affiliation: Jun. 23, 2026 Quarterly reporting is essential to maintain oversight into firm's financials BEFORE they become "lost"!
Respectfully, J. Bennett - jazz musician/educator

Jesse Brand The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jesse Brand Keep the current reporting requirements. They are vital to my ability to understand the movement of the companies where I invest my money.

Jesse Garza — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jesse Garza Affiliation: Jun. 23, 2026 I’m a retired Realtor and disabled Veteran. This is one of the investments I have in my portfolio, I disagree with the Change
Keep it Quarterly!
Jesse Garza

Jesse Gonzales — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jesse Gonzales Affiliation: Jun. 23, 2026 Jesse Gonzales, small business operator, there needs to be better transparency and this would likely make them less. Investors should be informed at smaller, regular intervals.

Jesse Gonzales
Saepius Exerdus, Semper Fidelis

Sent from Proton Mail for Android.

Jesse Kemp — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jesse Kemp Affiliation: Jun. 23, 2026 Bad Idea, keep as is please

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jesse moore The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: jesse moore In the most advanced information age of the century with tools such as Ai available, there is no reason I believe that public company reporting frequency should be lessened to less than once per quarter. Less transparency doesn't eliminate uncertainty. It increases it. Stay the course, and continue the quarterly reporting requirement please.

Jesse Stakes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jesse Stakes Affiliation: Jun. 23, 2026 Jesse Stakes, Ret. Major
Keep Quarterly reporting. Period.

Sent from my iPad

Jessica Boyle Senior living Advisor, Brookdale Senior living. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessica Boyle I strongly disagree with cutting back quarterly reporting obligations for companies. Transparency and information are vital to the economy and my ability to participate in the economy and invest.

Jessica Broder — Jun 23, 2026
Subject: S7-2026-15 From: Jessica Broder Affiliation: Jun. 23, 2026 I wil remove every dollar from the market if the SEC changes this law

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Jessica De Jesus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jessica De Jesus Affiliation: Jun. 23, 2026 This is not for saving, this is so they can defraude the American people

Jessica De Jesus MBA

Jessica Delargy — Jun 23, 2026
Subject: S7-2026-15 From: Jessica Delargy Affiliation: Jun. 23, 2026 I remember Enron and Polaroid and the banks and the .....and it is obvious that the same conditions that allowed corporate America to steal from essentially everyone is today lining g up for the same disastrous effect. Why should corporations and their helmsmen be excluded from fiscal responsibility?

Jessica Dullinger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessica Dullinger I think company should report their earnings quarterly so we can have full transparency on how their company is doing. If something is working or

not. Especially since we are investing, our hard earned money and hoping for retirement. These corporations need to think about the people who are carrying them on their backs.

Jessica Frenkel Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessica Frenkel Do not reduce frequency of reporting. This goes against what I thought the SEC stood for. Transparency keeps everyone safe. Quarterly reporting at a minimum is needed for transparency. Thank you.

Jessica Givens Casner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessica Givens Casner Less information is not to the benefit of every day retail investors whose interests are increasingly under represented but who are increasingly left holding the bag because of data asymmetry, insider deals, and dual class shares. Quarterly reporting serves to inform the ownership base, force good governance, and hold accountable those operating in service of shareholders.

Jessica Godfrey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jessica Godfrey Affiliation: Jun. 23, 2026 Jessica Godfrey, Quality Control Manager, Keeping Quarterly reporting is one way that the small investors decide where to invest. Quarterly reporting has worked for half a century, let’s keep companies accountable to their investors.

Jessica Marish-Jarl Senior Forensic Auditor, SLB — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessica Marish-Jarl Having graduated from college during the Enron/AA collapse and going first into external audit at a big 4 in Houston, and then later into industry, I've seen the inner financial control workings of plenty of publicly traded companies. I've also worked in reporting and understand how little makes the cut when comparing to materiality for a large corporation. By reducing the reporting requirements, it may in the short term reduce some work load internally for each of these companies - but the work load would only be reduced for those in a reporting role, not in an operational or business facing finance role. And because there would be an expected gain in efficiency due to lower reporting requirements, that would result in more skilled finance people losing their jobs - because these companies would take that gain and just hand off the work to less people or lesser skilled people and AI. My concern is that this change doesn't help the market gain visibility, and it doesn't support the theory of reduced work load either - the only group it benefits is the C-suite at each of the relevant companies, and may help the P&L look a bit better by reducing the compensation and benefits cost for the headcount reduction. Is this really a good thing for the market - aka investors and everyday Americans? I don't think so. I hope you will reconsider this change and not approve moving the reporting requirements from four times a year to two.

Jessica Middour — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jessica Middour Affiliation: Jun. 23, 2026 Please do not do this

I will give them a heart to know Me, that I am the Lord. They will be My people, and I will be their God, for they will return to Me with all their heart. — Jeremiah 24:7

Jessica Nichols — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jessica Nichols Affiliation: Jun. 23, 2026 Jessica Nichols Nurse do not allow companies to become less accountable! Do not let there be another Enron!!

Sent from my iPhone

Jessica S. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jessica S. Affiliation: Jun. 23, 2026 Hello my name is Jessica Straker and I am a Tax Preparer. Quarterly reporting is a necessary check in. A lot can happen in six months. I believe it to be a danger to the public investors to be in the dark this long. Do not allow this. Please protect the people employees and investors.

Jessica stiffler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jessica stiffler Affiliation: Jun. 23, 2026 What, the amount of money y'all can funnel into your pockets currently, isn't enough? You have to look for new ways to steal from the poor and struggling? I have news, were done with all of the corruption. Leave quarterly reporting alone and seek help for your greed problem because the karma will be with you in your next life. You don't get to change the rules to fit your agenda. Quarterly reporting is to be left alone. Remember who you are, a public servant. We are removing loopholes for greedy pigs, not adding any. THANK YOU FOR YOU ATTENTION TO THIS MATTER

Jessica Warner — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jessica Warner Affiliation: Jun. 23, 2026 There is no reason to not provide quarterly updates. AI will make the burden on organizations even less to produce the needed info quarterly. Twice a year will be a detriment to the markets as failings will be easier to hide, those unscrupulous ones will dump and run before anyone even realizes and as always the regular Americans will be left holding the empty bag.

Jessica Warner
“Average American investor”
Sent from my iPhone

Jessica Whittle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Whittle Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
You are reversing a good thing that holds companies accountable. Do we want another Enron? If the SeC does this, we know they are not on the people's sides. Please don't.

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jessie perkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: jessie perkins Affiliation: Jun. 23, 2026 No

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Jessie Yearwood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jessie Yearwood Getting more reports not less keep investors informed and assist in making informed investment decisions. With the use of AI, companies that keep accurate data can provide information far more efficiently and accurately. This gives investors information, insights and the ability to make informed decisions. Please don't give into the desire to withhold necessary information from investors. Giving in to providing less data driven information will negatively impact those who most need the information. When investors invest we need companies to provide honest, reliable and timely data. This is the least investors can expect.

Jester McClown — Jun 23, 2026
Subject: S7-2026-15 Comment/Complaint From: Jester McClown Affiliation: Jun. 23, 2026 Acting just like the tRump regime to profit off scandelous behavior. Keep quarterly reports a thing. This will undermine investing for regular people. Dont be a trump lacky, SEC or Im pulling my money from the market.

JF — Jun 23, 2026
Subject: S7-2026-15 Comments From: JF Affiliation: Jun. 23, 2026 We're retired and are dependent on our investments. There is no good reason to keep us in the dark for twice as long as they do now. The public has been given little reason to believe that corporations will "do the right thing", they won't the first chance they get. Keep the leash short. - J. Franke

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JG — Jun 23, 2026
Subject: S7-2026-15 From: JG Affiliation: Jun. 23, 2026 Please maintain quarterly reporting. This matters greatly to me. As a retiree, solvency of these funds impacts the security of my retirement income. Mechanisms like quarterly reporting augment CEO accountability and should be strengthened, not weakened.

Karen Smith

Jichael Mordan Investing Entity — Jun 23, 2026

Subject: File No. S7-2026-15 From: Jichael Mordan 2 no smile 4 good smiles Cheers old mucker. Off up the ole apples and pears to bed I go. Keep to the left old bean. You bigwig always putting the spoil on the old man in the street. 2 reports? I'll wipe my bleedin backside on em. It's 4 reports I'll be avin kid, and there's an end. Pull ur 'ead out ur passage, and make it appen. Alright our kid, Tara! 2 reports? Gives em too much time for the fiddle ses I. And we got enough bleeding fiddlers already. Alright our kid, go on, off yer go.

Jill B Henes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jill B Henes I do not appreciate this prosed rule. I want to be able to evaluate the companies that I have invested in on a quarterly basis. 6 months is too long. The company could be in trouble and I would not know it for six months. These are publicly owned companies. Stockholders have the right to know what is happening.

Jill Cook — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jill Cook Affiliation: Jun. 23, 2026 Six months is too long to go without reporting. It is outrageous to only be transparent twice a year. What if the bank only gave you a statement twice a year for your personal accounts? That is no way to run things. We need accountability quarterly. It is ridiculous to even suggest this change. Do the right thing and stop this from happening. Thank you for doing what the people deserve and demand. Jill Cook Retired from dentistry

Yahoo Mail: Search, Organize, Conquer

Jill Dorrian — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jill Dorrian Affiliation: Jun. 23, 2026

Jill E — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jill E To the Securities and Exchange Commission: I am writing as an individual investor and a member of The Motley Fool Community to express my opposition to any proposal that would allow public companies to reduce their regular reporting from quarterly to semiannual. At its core, investing is ownership. When individual investors own shares of a public company, we are owners of that business. Owners deserve regular, transparent communication about how the business is performing, what risks it faces, and how management is executing its strategy. Reducing required reporting from four times per year to two would weaken that connection between companies and their shareholders. Public companies operate every day. They launch products, win and lose customers, make strategic decisions, face competitive pressures, and encounter risks throughout the year. If official reporting is cut in half, individual investors will simply receive less timely information about businesses they own. Some may argue that semiannual reporting would reduce costs or lessen short-term thinking. I understand those concerns, but I do not believe reducing transparency is the right solution. Short-termism is driven by how market participants react to information, not by the existence of information itself. Taking away regular reports does not make investors more patient. It just makes them less informed. Less frequent reporting could also increase uncertainty and volatility. When important information is disclosed less often, the surprises may be larger when they finally arrive, and market reactions may become

sharper. That outcome would not benefit individual investors or the integrity of public markets. The SEC has long played an important role in protecting fair, transparent markets. Regulation Fair Disclosure was an important step forward for individual investors because it recognized that all investors deserve fair access to material information. Moving toward less frequent reporting would feel like a step in the opposite direction. I respectfully urge the Commission to preserve quarterly reporting requirements for public companies. Individual investors need timely, consistent, and transparent information to make informed decisions as owners. Thank you for considering my comment. Sincerely, Jill Affiliation Name: The Motley Fool Community

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Jill Gresham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jill Gresham Affiliation: Jun. 23, 2026 Quarterly reporting.

JILL GRIEVESON Retired Certified Financial Planner and Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: JILL GRIEVESON Less required reporting would be like a bank sending you a bank statement every now and again - totally unacceptable!

Jill Heryford — Jun 23, 2026
Subject: S7-2026-15 From: Jill Heryford Affiliation: Jun. 23, 2026 Jill Heryford
Educator
Washington State

Please keep some accountability for companies- I wish we were debating monthly reporting. Show every day citizens that CEO bro culture and corruption are not the values we promote.

Some good thoughts come with this message❤

Jill Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jill Jones Affiliation: Jun. 23, 2026 Jill Jones, Account Executive

Please retain the quarterly system of reporting. In an age where accountability and the ability to defraud has become acceptable, we need to maintain checks & balances within the financial sector. Millions of Americans have their retirement futures tied up in the stock market and the fluctuations based on politics and the whimsy of a board of directors is already cause for concern. Less oversight is not the answer.

Thank you.

Jill K. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jill K. Affiliation: Jun. 23, 2026 We need to have quarterly reports so we can manage our money, our investments. Going to semi annual reports means that

we will be unaware of important changes to our investments in a timely manner. We will be the big losers. Jill Koyman, retired and counting on my investments for income for the rest of my life. Please keep reports quartly.

Jill Kooiman

Jill Stewart — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jill Stewart Affiliation: Jun. 23, 2026 Absolutely not!

Jill Taylor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jill Taylor As a private investor it is important for me to have quarterly information about the performance of the companies I invest in. It would irresponsible for companies to hold back quarterly information. I see no benefit in this suggestion for biannual reporting and oppose it.

Jill Ungar — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jill Ungar Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
do not give leeway to fraud. put people in prison and KEEP them there for the time mandated

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Jillyn Dillon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jillyn Dillon I write as an individual investor to oppose the proposed amendments that would permit reporting companies to substitute a single semiannual report on Form 10-S for the three quarterly reports on Form 10-Q now required under Exchange Act Sections 13(a) and 15(d). The proposal is framed as added flexibility. In practice it would degrade the information available to investors, fragment the disclosure landscape, and deliver marginal cost relief — without solving the problem it claims to address. I urge the Commission not to adopt it. 1. "Optional" invites adverse selection. Because the election rests with the issuer, the companies most likely to drop quarterly reporting are those with the most to gain from reduced visibility — weaker results, more volatile operations, or a wider gap between what management knows and what the market can see. Investors lose information precisely where they most need it. A permissive rule does not produce neutral flexibility; it produces a sorting mechanism that rewards opacity and penalizes the investors least able to compensate for it. 2. It fragments comparability. Quarterly reporting is standardized for a reason. A market in which some peers report twice a year and others four times forces investors to track who reports when, undermines side-by-side comparison within sectors, and complicates index construction, fund management, and credit analysis. Standardization of interim cadence is a feature of the U.S. system, not a defect. 3. The cost savings are marginal and overstated. Most issuers will continue to issue quarterly earnings releases, file Forms 8-K, and maintain quarterly disclosure controls and the underlying quarterly close — none of which this proposal changes, including the frequency of earnings calls. Eliminating the Form 10-Q removes a filing, not the work behind it. At the same time, an issuer that later reverts to quarterly reporting must

reconstruct and obtain auditor review of prior-period quarterly financials that were never separately prepared. The result is a one-way ratchet that adds cost and discourages return to the more transparent regime. 4. The premise is unsupported by evidence. The claim that quarterly reporting drives short-term managerial behavior is weakly supported. The United Kingdom removed its mandatory quarterly reporting requirement in 2014; subsequent research found little evidence that the change curbed short-termism, while some firms experienced reduced analyst coverage and diminished information flow. Short-term focus, where it exists, is more directly addressed through executive compensation design and guidance practices than by reducing the transparency investors rely on. 5. It harms the smaller companies it purports to help. Less frequent reporting tends to reduce analyst coverage and trading liquidity. For small- and mid-cap issuers — the supposed beneficiaries — thinner coverage raises the cost of capital rather than lowering it. The proposal's stated goal of encouraging companies to go and stay public is not connected to its mechanism: quarterly reporting is not a primary deterrent to public listing. The decline in public-company counts tracks the abundance of private capital and other structural costs, not the existence of Form 10-Q. 6. It erodes a durable U.S. competitive advantage. U.S. public markets command a valuation premium grounded substantially in disclosure rigor and investor trust. Diluting interim transparency trades a proven structural advantage for speculative and unproven relief. That is a poor exchange for investors and for the markets' long-term standing. If the Commission's objective is to reduce disclosure burden, the appropriate path is targeted simplification of duplicative or immaterial requirements within the quarterly framework, not a reduction in reporting frequency that shifts cost and risk onto investors. For the reasons above, I respectfully urge the Commission to retain the existing quarterly interim reporting requirement and to decline to adopt the optional semiannual framework.

Jim — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 23, 2026 Quarterly reporting is working. The market is at an all time high with quarterly reporting in place. Any cost to the companies to prepare these reports (payroll) is a cost of doing business and completely deductible. It's a win-win. It is fixed! Why would you want to break it?
Jim Argiro

Jim — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 23, 2026 We need more reporting not less to make informed decisions on our investments. Especially at a time of corporate greed running rampant.

Sent from my iPhone

Jim Baker — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jim Baker Affiliation: Jun. 23, 2026 STOP THE STEAL BEFORE ITS TOO LATE!

Sent from my iPhone

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jim barnes — Jun 23, 2026
Subject: S7-2026-15 Comments From: jim barnes Affiliation: Jun. 23, 2026 I use quarterly reports for my personal investments. KEEP QUARTERLY REPORTING

Jim Brandon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Brandon Affiliation: Jun. 23, 2026 It makes it too easy for illegal activity.
Sandra and Jim Brandon

Sent from my iPhone

Jim Brown Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Brown Please keep the requirement for all corporations listed on any of the major US Stock Market ie NYSE; NASDAQ; etc to continue to report Quarterly Reports to investors so we can make informed investing decisions / choices and preserve the integrity of the markets.

Jim C — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim C Less reporting frequency is a very bad idea given the rate of technological change in today's industries. The effect of less reporting would most probably be larger swings in stock prices at reporting times, and cost savings as a percentage of total costs would be minimal given today's tools.

Jim Corsello Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Corsello Jr Quarterly Reporting needs to be maintained.

Jim Counce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Counce Affiliation: Jun. 23, 2026 Jim Counce, retired manufacturing engineer and investor.
DO NOT reduce the reporting from today's schedule. We need to keep corporations honest. The reporting games currently used, as I am familiar with, are bad enough.

Sent from my iPhone

Jim D — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Jim D Affiliation: Jun. 23, 2026 Keep it the same. We need to get updates 4 times a year instead of 2. This way problems show up sooner. Also management has less time to hide deteriorating business conditions. The more we know sooner as investors the better off we are.

Jim

Jim Davenport — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Davenport Affiliation: Jun. 23, 2026 Keep the eyes on those who have proven they can be trusted if watched closely

Sent from my iPhone

Jim DeCesaro — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim DeCesaro Affiliation: Jun. 23, 2026 Stop screwing the 98% of investors like me that benefit from quarterly reports. Do not implement your change to semi-annual reporting. I use the information to keep abreast on the institutions/organizations I invest my money.

James DeCesaro
American individual investor

Jim DeLoach Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim DeLoach Regarding the SEC's proposal for public companies to only be required to report semi-annually, I respectfully urge the Commission to not issue the proposal in its current form. Public companies have reported their financial results every three months for over half a century. For them to go dark for six months at a time puts retail investors at a significant disadvantage. I cannot imagine owning a business and getting updates from its managers only twice a year. Disruptive change in markets, competition, emerging technologies and geopolitical developments can render significant assumptions underlying a company's strategy obsolete in a very short period of time. To deny investors the warning signs of a failing strategy would be a significant policy-making error. The Commission's proposal reduces the transparency so necessary to engendering investor confidence in the capital markets. Reduced transparency creates added uncertainty. Increased uncertainty likely forces retail investors to reassess their investing strategy. The result of the proposal is predictable: Bigger surprises, sharper reactions and greater volatility. It is a sure bet that that result will impact investing confidence. Is that a desirable outcome? In summary, in no way will this proposal engender investor confidence. If the SEC releases this proposal in its current form, I for one will choose not to invest in a company electing to report only twice a year. I doubt I am the only one with this point of view. Having followed the SEC for over 50 years, I view this proposal as a marked departure from the Commission's proud history of investor protection.

Jim Deterick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Deterick Affiliation: Jun. 23, 2026 Keep it Quarterly! I do not want it to change! I do not want to have the reporting done any longer than it is now.
James Deterick, retired.

Jim Franklin The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Franklin Less transparency is not better and does not help investors make better long term investing decisions.

Jim Gordon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Gordon Affiliation: Jun. 23, 2026 Don't be a typical Trump greed-merchant.

Jim Goulet — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Goulet Affiliation: Jun. 23, 2026 Keep the windows open for quarterly reporting!

Jim Haffner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Haffner Affiliation: Jun. 23, 2026 Don't give these crooks and grifters more leverage!

Yahoo Mail: Search, Organize, Conquer

Jim Haley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Haley Losing quarterly reporting would have a very detrimental impact on the investors of our country's public companies. Quarterly reports are not about forcing management of the balance sheet, or the apparent business strategy, on a short-term basis. It is not about unnecessary administrative costs. It is about trust. It's about a company trusting its investors, and the investors trusting the company. It is about partnering with the investors of the company in a regular, ongoing sharing of status, health, outlooks, and opportunities. We have already seen the deterioration of these healthy practices in our federal government. Let us not encourage it to happen in our American businesses

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Jim Hartmann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Hartmann Affiliation: Jun. 23, 2026 Please enforce quarterly financial reporting. This law helps protect citizens from fraud.

Jim Harty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Harty I feel a reduction in public company reporting requirements should be rejected. companies should continue to report quarterly to the public and its shareholders. Investing in companies should require some oversight and that is the current reporting requirements so consumers and investors can have visibility. With some of the newer technologies being developed, its more important than ever to have frequent interaction (i dont see a need to increase, but certainly dont advocate reduction) with the investing community & company

constituency/owners.

Jim Jamrog — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Jamrog The investment community needs corporate financial information on a regular basis in order to assess financial health of companies to maintain investment fairness. Insiders and big investment entities would have unfair investment advantages if financial reporting decreased in frequency.

Jim Jeffries — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Jeffries Affiliation: Jun. 23, 2026 The Enron fiasco demonstrated clearly that more oversight, not less oversight, is absolutely required to keep corporations honest. Exactly who does this benefit? I suspect it's the corporations themselves and/or their upper level management. It's certainly NOT the investing public.

Jim Livingston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Livingston Affiliation: Jun. 23, 2026 We don’t need to make it easier for these companies to hide. This will only hurt investors and help inside traders. Enough already!

Sent from my iPhone

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jim marchelletta — Jun 23, 2026
Subject: S7-2026-15 Comment From: jim marchelletta Affiliation: Jun. 23, 2026 This is a great business protocol to follow. It would benefit anybody in the stock market , help avoid nationwide recessions another calamities that make it very hard for working class people. It can be done.

Sent from my iPhone

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jim marchelletta — Jun 23, 2026
Subject: S7-2026-15 Comment From: jim marchelletta Affiliation: Jun. 23, 2026 This is a great business protocol to follow. It would benefit anybody in the stock market , help avoid nationwide recessions and other calamities that make it very hard for working class people. It can be done.

Sent from my iPhone

Jim Meyer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Meyer Affiliation: Jun. 23, 2026 ARE YOUNUTS!!! KEEP THEM HONEST

Jim Morrison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Morrison Affiliation: Jun. 23, 2026 There should be quarterly reports just like I have to pay my income tax quarterly!! What is the SEC trying to hide. .. .My name is James Morrison, and I'm a Pipefitter, quarterly is ok but I like to see it when I want to see it, just like my financial consultant, and my IRA's I can check them daily online. Shouldn't try to hide behind a bi annual reporting!!

Get Outlook for Android

Jim Nairn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jim Nairn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly Reports can only be replaced by Monthly Reports Do not eliminate Quarterly Reports

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Jim Rollins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Rollins Against! It's really stupid idea. Makes evaluation of investments more risky.

Jim Schultz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Schultz Stick with Quarterly please.

Jim Senger — Jun 23, 2026
Subject: S7-2026-15 From: Jim Senger Affiliation: Jun. 23, 2026 Keep CEO rReporting

Everything is rooted in the 19th century concept of the entrepreneur who was vested in the enterprise. Today enterprises are managed by agents not owners. These agents are invested in their bonuses not in the long term success of the enterprise. These agents can afford a clerk to file this paper work. This provides protection to the 21st century owners, stockholders

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Jim Sullivan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Sullivan Affiliation: Jun. 23, 2026 Knowing personally the cost of the ENRON debacle my question is why would any honest person want the quarterly fainancial requirement be eased.

Jim Terry a Motley Fool investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Terry a Motley Fool investor I believe it is important that public companies provide their owners (the investing public) with financial information four times a

year. It is important that the owners of the public companies have access to this information more than twice a year.

Jim Thrash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Thrash Affiliation: Jun. 23, 2026 When business is allowed to be conducted without regularly shining a light on business practices, corruption flourishes. With so many Americans' retirements tied to IRA's, mutual funds, etc., allowing less frequent reporting only stands to hurt the average American. Keep reporting requirements quarterly!

Respectfully,

Jim Thrash
Average Investor/Concerned American

Jim Trovato None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Trovato Transparency is good business. Reducing the frequency of reports to investors would likely results in more "bad surprises" when the information is made available. Company owners deserve transparency and regular updates on the ongoing operations of the companies in which they have invested.

Jim W. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim W. Affiliation: Jun. 23, 2026 Why break a good thing Keep the quarterly reporting structure!

Jim Walden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Walden As an investor, I need regular reporting information to maintain my schedule. Going from quarterly to semi-annual reporting will make it much harder for me to make informed decisions. There is a lot that can change in a 6 month period.

Jim Weber — Jun 23, 2026
Subject: S7-2026-15 From: Jim Weber Affiliation: Jun. 23, 2026 My name is Jim Weber, from SC.

Do not go backwards 7o years to the time when corporations could hide their illegal actions due to get filings of financial records.

Jim Wells — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jim Wells Affiliation: Jun. 23, 2026 This is a horrible idea! Is nothing learned from past mistakes! Enron! Please do not do this. The Trump administration is constantly eroding consumer protections- only billionaires profit..

Sent from my iPhone

Jim West — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim West Affiliation: Jun. 23, 2026 I am sick and tired of the business uber alley mentality that has highjacked the culture of this country. Capitalism with no regard for the common good is just another form of totalitarianism. Backlash from that has traditionally led to communism as they become indistinguishable from one another.

Jim Wille none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Wille Less transparency doesn’t eliminate uncertainty. It increases it. Less information rarely creates better-informed owners.

Jim Wohlfarth The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Wohlfarth I'm am not in favor of the Semiannual Reporting Rule. Under this proposal, share owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. To reiterate, I am against the Semiannual Reporting Rule. I hope you do not enact it.

Jim Wunderlich Computer science professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Wunderlich Owners (shareholders) of the company should receive updates monthly of how the company is doing.

Jim Yeagle — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jim Yeagle As a retail investor I do extensive study of my investments. The quarterly earnings report is a very important aspect of my study. Going to a bi-yearly report is a disservice in this rapidly changing financial world.

Jim Young — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jim Young Affiliation: Jun. 23, 2026 As a retired person who depends on my investment income to survive quarterly reports are very important to me. We need the information to know how are investments are doing.

James P. Young
Crossville Tennessee

Jimmy D — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jimmy D Affiliation: Jun. 23, 2026 James Dye, Investor, No Way! This is giving way to large a window to take advantage of the public's Investing. Leave it Alone! NO!

Jimmy D. Powell Motley Fools Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jimmy D. Powell I feel that reducing reporting requirement will cause me, as an investor, to be less informed on the companies actions. As a part owner of the company, by purchasing stock in it, I want to keep informed about its actions so that I can decide to purchase more stock or sell my stock in that company. By reducing the number of reports, I will be less able to make informed, timely decisions regarding the companies I'm invested in.

Jimmy Money — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jimmy Money Affiliation: Jun. 23, 2026 James Money, Retired Industrial Maintenance Mechanic.
If this is aloud it wouldn't be fair to the investors.

Jitendra Patil — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jitendra Patil The new proposal is a mistake. The owners would receive only half as many official updates about the businesses they own; that's going to hurt investors. It will make us less-informed. I do not support reducing reporting to twice a year.

JL Sterling — Jun 23, 2026
Subject: Transparent Reporting From: JL Sterling Affiliation: Jun. 23, 2026 To maintain integrity and full transparency, it is essential that we continue quarterly financial reporting without interruption. Financial stewardship is a core responsibility, and any actions that undermine or trivialize proper reporting practices are unacceptable. We must uphold clear, accurate, and timely documentation to ensure accountability and protect the credibility of our processes.

Jo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jo Affiliation: Jun. 23, 2026 This would negatively affect everyone who has worked to save money their whole lives. Changing it would cause great harm to the American people. Do the smart thing to help everyday Americans and keep quarterly reporting!!

Sent from my iPad

Jo Ann Detloff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jo Ann Detloff Affiliation: Jun. 23, 2026 I think it would be a crime waiting to happen if we stop quarterly reporting. I for one count on quarterly report to do my financial planning. Why would we go back to a system that was a failure?

Sent from my iPhone

Jo Ann Townsend — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jo Ann Townsend Affiliation: Jun. 23, 2026 If the SEC allows this new rule to be applied, they are doing a HUGE disservice to the entire country of the small or individual investors. There is NOT ONE GOID REASON to extend the reports to 6 months! And it is a sign of more shady deals behind the curtains, more cheating & less accountability to show for corporations that are not on the up & up. We OPPOSE Wholeheartedly this proposal & say KEEP IT QUARTERLY for the reports of company financial statements. DO NOT ALLOW 6 month reports.

Sent from my iPhone

Jo Christian — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jo Christian Affiliation: Jun. 23, 2026 Don't allow company executives more time to hide the money trail. It is too important to allow them to hide the numbers.

Jo Nelson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jo Nelson Affiliation: Jun. 23, 2026 What reasoning supports changing from quarterly reporting except to benefit the corporations. I was under the impression the SEC is a watchdog for the everyday people not the massively wealthy. Please do not change the current reporting system.

Sent from my iPhone

Joan Bergstrom — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joan Bergstrom Affiliation: Jun. 23, 2026 Absolutely not! I will not invest anymore unless I can monitor my accounts quarterly!

Joan Bersch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Bersch Affiliation: Jun. 23, 2026 There is no need for this. 6 months is appropriate and helps protect investors.

Sent from my iPhone

Joan Billman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joan Billman Affiliation: Jun. 23, 2026 Keep Quarterly Reporting ❗
We must have Transparency!!

Joan Billman — Jun 23, 2026
Subject: Keep Quarterly Reporting From: Joan Billman Affiliation: Jun. 23, 2026 We must have Transparency!!

Joan Cichon — Jun 23, 2026
Subject: S7-2026-15 From: Joan Cichon Affiliation: Jun. 23, 2026 Are you out of your minds? Why endanger our entire economy at a financially unstable time like this?

Joan Cichon
434.939.7043
Tucson, AZ 85712

"New beginnings are often disguised as painful endings." — Lao Tzu.

Joan Ehrenberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Ehrenberg Affiliation: Jun. 23, 2026 Big Corporations don’t need more tools for easy fraud and to shield the public.

JoanEhrenberg
744 Hidden Valley Dr, Whitefish, MT 59937

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joan Goodell — Jun 23, 2026
Subject: File No. S7-2026-15 From: joan Goodell It has gotten to the point that data collection is considered to be a detriment instead of a way to prevent corruption, foul play and cover ups. The more information the people have, the better judgments they can make and the less fraud they will be exposed to. The freedom of information act was there to stop corruption and prevent misleading data from influencing the public in a negative way.

Joan Greene — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joan Greene Affiliation: Jun. 23, 2026 Proper business planning should require quarterly reporting. Less than that only leads to the denigration of reliable, transparent accountability from all companies. Leadves the door open for fraud(like Enron) to proliferate in the market place. This could cause the public to completely lose all trust in the market as a whole. You have insider trading from the entire gov't manipulating markets and beating out the snall investors who elected them and pay them already. As long as you need public sentiment and

support you should make more frequent reporting not less.

Joan Jolman — Jun 23, 2026
Subject: S7-2026-15 From: Joan Jolman Affiliation: Jun. 23, 2026 Joan Jolman- Retired. This is ridiculous. You are opening the door for more Enron instances. Do you not care that the everyday working Americans are the ones that will be hurt if this goes badly! I'm sure the current administration is behind this! When did you become an extension of the administration instead of the nonpartisan organization that you should be?

Sent from my iPhone

Joan Lesikin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Lesikin Affiliation: Jun. 23, 2026 Keep quarterly reports!

Sent from my iPhone

Joan Little — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joan Little Affiliation: Jun. 23, 2026 Please protect my investments by refusing to change the rule requiring corporations to do quarterly reporting. Transparency is vital!

Joan Mariette — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joan Mariette Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is totally wrong. Tranparancy is what is needed to make if fair for everyone.. The last thing we need is fraud.

Joan McCabe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan McCabe Affiliation: Jun. 23, 2026 Today we have many new investors. Also investors are busy people and need to ne alerted more often. Joan McCabe

Sent from my iPhone

Joan Morrissey grace — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joan Morrissey grace Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose this change to the SEC regulation. All companies should be providing transparency to the public and stockholders via quarterly reports of performance. We all need to have access to information on a company's compliance to the rules to prevent fraud and abuse and protect our retirement plans that we have worked hard to save and invest in over our long working careers.

please do not let the struggling middle class lose their hard earned money because big corporations want to be lax with necessary reporting. As a taxpayer I am tired of bailing out companies who play fast and md loose with investors money and avoid following consumers regulations.

JOAN MOSEBAR KOROL — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: JOAN MOSEBAR KOROL Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
KEEP QUARTERLY REPORTING REQUIREMENTS. IT IS TOUGH ENOUGH TO INVEST EFFECTIVELY WITH INSIDER TRADING ETC

Joan Prinaris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Prinaris Affiliation: Jun. 23, 2026 Please keep quarterly reporting. This regular interval helps keep companies accountable and more transparent. It will help to keep our money safer.

Joan Prinaris
Retiree

Joan Ritchie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Ritchie Affiliation: Jun. 23, 2026 Keep the reporting quarterly!! I am retired and an 80 year old widow and live off of Social Security and my savings. Please help me protect what I have!!

Sent from my iPhone

Joan Sheridan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joan Sheridan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: transparency is essential to an open market. Heed Madison's warning, "if men were angels we would need no government." With new markets exploding, accountability is paramount and we rely on our government to protect investors.

Joan Van Hoven — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joan Van Hoven Keep company reporting to shareholders four times per year.

Joan Wallace — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joan Wallace Affiliation: Jun. 23, 2026 We need quarterly reports more than ever

Joan Wallace

Bristol, RI

Sorry about typos, Sent from my iPhone

Joanie Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joanie Ellis Affiliation: Jun. 23, 2026 The proposal to cut the reporting from quarterly to half is unfair to the many investors who are counting on returns for retirement as well as others who need this information to make wise choices. It seems a very poor choice on the part of the SEC and will not enhance transparency nor encourage investors.
Please reconsider.
Sincerely,
Joan Ellis, retired
105 Oak Terrace Ct
Fort Bragg, CA 95437

Joanie Pelzer — Jun 23, 2026
Subject: S7-2026-15 From: Joanie Pelzer Affiliation: Jun. 23, 2026 DO THE RIGHT THING. SUPPORT THE REAL PEOPLE OF THIS COUNTRY. KEEP IT QUARTERLY.

KEEP IT QUARTERLY.

Sent from my Galaxy

Joanie Regan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanie Regan Affiliation: Jun. 23, 2026 Keep the current system of reporting quarterly for protection of those who are not insiders and who do not have insider information. Thank you for taking public comment and protecting the public interest.

_____ Joanie Regan
157 Oak Avenue
Cocoa Beach, FL 32931
321 482-3323
joanieregan.2020@gmail.com

Joann Csakany — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joann Csakany Affiliation: Jun. 23, 2026 Yes a better knowledge of what is happening with our investments is important factor for all. Quarterly reports are the way it should be.

Sent from my iPad

JoAnn Magro — Jun 23, 2026
Subject: S7-2026-15 Comment From: JoAnn Magro Affiliation: Jun. 23, 2026 We need to make informed decisions ~ KEEP Quarterly! I have seen reputable companies with finance teams that have been suffered losses for to other companies playing the optics game. These losses always filter thru to consumers. All investors need to the most up to date information possible.

Sent from my iPhone

Joann Pettit — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joann Pettit Affiliation: Jun. 23, 2026 Keep them honest! Our lives depend on it!

Joann Quam — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joann Quam Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep corporate accountable!

JOANN SHIELDS — Jun 23, 2026
Subject: S7-2026-15 Comment From: JOANN SHIELDS Affiliation: Jun. 23, 2026 With today's volatile markets it is imperative to keep more frequent reporting! Quarterly reporting at a minimum needs to remain!

Sent from my iPhone

Joanna Howard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanna Howard Affiliation: Jun. 23, 2026 There was so much corruption and Eron proved that. Do not role back that law. Keep quarterly reports and signed by the CEO. Stop allowing them to break the law!

Sent from my iPhone

Joanne — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanne Affiliation: Jun. 23, 2026 We need to keep quarterly reporting! It is very important for investors.

Joanne O'Hara, Regional Accounting Manager

Sent from my iPad

Joanne Badr Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joanne Badr In a world where no one trusts much of anything, let us preserve our stock market and the rights of its investors to keep track of what is going on. AI is going to make reporting faster and less expensive than it once was. Why would we go from 4 reports per year to just 2? That takes away actual transparency, but more importantly, it takes away a level of trust that Im not sure we can afford to lose at this time in history!

Joanne Bergren — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joanne Bergren I am part of an investing community which relies upon free flow of transparent information from publicly traded businesses in order for retail investors to make intelligent decisions for their individual financial well-being. Quarterly reports from publicly traded companies are a vital source of information regarding the health and governance of businesses. With the current geopolitical chaos affecting public markets quarterly reports can be an essential tool for the retail investor to survive the volatility. Please do not take away this important source of information from the American public.

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joanne bopp — Jun 23, 2026
Subject: S7-2026-15 Comments From: joanne bopp Affiliation: Jun. 23, 2026 Don't make any changes. Things are working just fine. Don't mess with it.

Joanne Coleman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanne Coleman Affiliation: Jun. 23, 2026 No, do not allow this to pass. You need up to date, full current financial disclosure at all times. Just in the time of 3 months you still have the possibility of losing your lifetime savings in this day and time. NO!!

Sent from my iPhone

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joanne czarnecki — Jun 23, 2026
Subject: S7-2026-15 Comment From: joanne czarnecki Affiliation: Jun. 23, 2026 I want it to be kept quarterly! Make it transparent to everyone! Otherwise it looks like their hiding something!

Sent from my iPhone

Joanne Fahrenwald — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joanne Fahrenwald Affiliation: Jun. 23, 2026 Please retain quarterly reporting. It is important that people are well informed and that opportunities for fraud are minimalist. I remember Enron!

Sent from my iPhone

Joanne Harris stock holder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joanne Harris Less reporting (2x yearly vs 4x yearly) gives us stock holders less information we need to manage our investments. Stockholders need transparent, frequent updates and with better technology for creating these reports, the effort to create them should be lessened. I implore you not to accept reducing changes to the reporting periods for businesses.

Joanne Hubbard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joanne Hubbard Quarterly statements and reports are important to full disclosure. Do NOT change to fewer.

Joanne Mahoney — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Joanne Mahoney Affiliation: Jun. 23, 2026 Keep the quarterly returns . We need more corporate transparency not less . I am a retire accountant and I understand what you are trying to go , create more corporate fraud , not eliminate it .

Joanne Mahoney

Sent from my iPhone

Joanne Robles Swanson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joanne Robles Swanson We need more company transparency not less. I urge you to keep the existing company reporting requirements. Less reporting would harm the investor community by delaying critical financial data and invite fraud and misrepresentation.

Joanne Russo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanne Russo Affiliation: Jun. 23, 2026 Quarterly reports should continue as the information is critical for planning our financial decisions and future. Please keep quarterly reporting. Thank you!

Sent from my iPad

Joanne Saritelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joanne Saritelli Affiliation: Jun. 23, 2026 No way should this happen

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Joanne Simmons — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joanne Simmons Affiliation: Jun. 23, 2026 I do not want the SEC to change the quarterly reporting of public companies. I am an investor and need this information.
Why change something that is working.
Joanne Simmons

Sent from my iPad

Joanne Wolff — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joanne Wolff Affiliation: Jun. 23, 2026 Please keep quarterly reporting. I have worked in the accounting department for Fortune 500 companies and small companies and this report keeps things honest. We need transparency

Sent from my iPad

Joaquin Mills — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joaquin Mills Affiliation: Jun. 23, 2026 Quarterly reporting and signing is absolutely necessary to keep corporations, honest and in line if you change this rule, you are the one who looks crooked. Just like Nixon just like Trump. The American people who are struggling deserve better. American veterans who are struggling deserve better. Please do not change this rule. It will hurt American families. And benefit crooked corporate CEOs, who already make 200 times salary that their employees make. Don’t force us to get out the guillotines we outnumber you. Remember the French Revolution it could happen again.

Sent from my iPhone

Joby — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joby Quarterly reporting should be bare minimum. More information makes for better investors and lets those companies that are truly successful succeed.

Jocelyn Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jocelyn Ellis Affiliation: Jun. 23, 2026 It's not as if businesses have magically become more honest since the Madoff affair. If anything they've become far worse. If

you want to motivate Americans to work harder and invest, you've got to protect our interests.

Jodi Rose — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jodi Rose Affiliation: Jun. 23, 2026 I have retirement investments managed by a financial advisor. I depend on quarterly financial reporting to ensure my advisor has current information about the companies in my portfolio and that my long-term financial security isn’t compromised by information gaps that benefit insiders. Extending reporting to six months would delay critical information that affects my retirement planning.

- Helen Crump
Harper County, Kansas

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jodi sheley — Jun 23, 2026
Subject: S7-2026-15 Comment From: jodi sheley Affiliation: Jun. 23, 2026 Jodi Sheley; Realtor. This is unacceptable! We need MORE transparency NOT less!!!!

Regards,

Jodi Sheley

REALTOR®
S.185800

Jodine Speckman — Jun 23, 2026
Subject: S7-2026-15 From: Jodine Speckman Affiliation: Jun. 23, 2026 Why Should We Make It Any Easier for those who Cheat Everyday Americans!
Senior who s Angry about America s Path! 76 yo who knows the many life s lost for America

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jody arganbright — Jun 23, 2026
Subject: S7-2026-15 Comment From: jody arganbright Affiliation: Jun. 23, 2026 We need to monitor how our money is being used no less than quarterly. Surprises are not acceptable in an economy that moves quickly.

Yahoo Mail: Search, Organize, Conquer

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jody beaudin — Jun 23, 2026
Subject: S7-2026-15 Comment From: jody beaudin Affiliation: Jun. 23, 2026 Quarterly? Should be monthly. Corporations are gouging the American people. Cut their salaries before raising prices.

Josephine Beaudin
Retired

Sent from my iPhone

Jody Morehouse — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jody Morehouse Affiliation: Jun. 23, 2026 Quarterly reporting is the bare minimum ask to protect the interests of all involved.

Sent from my iPhone

Jody Schulz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jody Schulz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT change the financial reporting to bi-annually.
keep it to quarterly at the least.
there is enough fraud already

Jody Wenrich — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jody Wenrich Affiliation: Jun. 23, 2026 Quarterly reporting is essential to keep corporations transparent to their investors!

Joe — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Joe Affiliation: Jun. 23, 2026 Quarterly corporate reporting works. Don’t change it!

Joe Abt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joe Abt Affiliation: Jun. 23, 2026 Financial reporting should remain quarterly. THere is no valid reason to change to bi-annual.

Joe Beckman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Beckman Quarterly reporting provides increased information availability especially for the retail investor who doesn't have access to other resources. The potential benefits of reduction in compliance comes at a cost of individuals many of which have significant net worth invested into these companies.

Joe Bogdan Joe Bogdan — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Joe Bogdan Joe Bogdan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please, quarterly earnings report is an essential KPI albeit status on the health of a company. Do not eliminate this reporting requirement or it will leave investors in the dark until it is too late. You are bright people, you know the risk of sweeping performance under the rug whether good or bad. It keeps people in the dark. This is not a casino where you hope for the best and have good luck. Information is power, do what your mother and father taught you to do. Do the right thing, be the beacon, and keep shining the light on the necessity of. quarterly performance reports

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Joe Caracci — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Caracci We need to maintain transparency and timely reporting

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Joe Cirino Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Cirino This action will create a lack of transparency for investors/owners of public companies. Reporting just 2X per year would greatly impact individual investors and add unnecessary risk to their investments. The arguments put forth such as cost savings and elimination of short-term management are bogus.

Joe Coppinger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joe Coppinger Affiliation: Jun. 23, 2026 Telling you keeping it quarterly keeps it safe

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Joe Grosso — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joe Grosso Affiliation: Jun. 23, 2026 Keep Quarterly reporting!

Sent from my iPhone

Joe Heim CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Heim Semi-annual reporting to investors will have a detrimental effect on individual investors.

Joe Hernandez Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Hernandez Statement stated on previous page. Why it’s not forwarding is unknown to me.

Joe hills Mötley fool — Jun 23, 2026

Subject: File No. S7-2026-15 From: Joe hills Keep reporting as is

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Joe J, winney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe J, winney The current reporting cycle should not be changed. The individual investor has enough obstacles to overcome currently and historically. In the ATT example I doubt individuals were censored in any meaningful way or it would have been mentioned.

Joe Kosecki The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Kosecki I strongly object the proposal for twice-yearly report and support the continuation of quarterly reporting as is currently in effect.

Joe Little Independent Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Little This is a poorly thought-out, ill-timed proposed rule. I urge the Commission to reconsider. The cost savings, if any, are negligible and are far outweighed by the prospect of corporate insiders trading on changes in business conditions that are not made available to the company's owners (shareholders) until some much later date.

Joe O’Neal Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe O’Neal As investors, we require up to date information on companies that we hold assets in. Situations can change quickly and timely information allows investors to reasonably know when to sell or purchase stocks in our portfolios. It is a horrible idea to cut these reporting timelines from quarterly to bi-annually. You will do a great disservice to both private and institutional investors if you attempt to follow through on this change.

Joe Partlow — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joe Partlow Affiliation: Jun. 23, 2026 Please do not change the existing financial reporting system. As a senior citizen, six months is a long time to wait to see how the companies I've invested in are doing.

Joe Pilewski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joe Pilewski Affiliation: Jun. 23, 2026 Six months is a very, very long time so much can happen and so much of it is not good. Please keep the quarterly reporting for publicly traded companies. Theives operate in darkness. Keep the transparency of the quarterly reporting.

Joe Pilewski — Jun 23, 2026
Subject: S7-2026-15 Comments DON’T DO IT!!! KEEP IT QUARTERLY!!!! From: Joe Pilewski

Affiliation: Jun. 23, 2026 Six months is a very, very long time so much can happen and so much of it is not good. Please keep the quarterly reporting for publicly traded companies. Theives operate in darkness. Keep the transparency of the quarterly reporting.

Joe Tierno — Jun 23, 2026
Subject: S7-2026-15 From: Joe Tierno Affiliation: Jun. 23, 2026 I became a CPA in 1970 after rigorous study and personal sacrifice. I was horrified by the Enron crime but was totally disillusioned by the crimes of 2008. The profession became corrupt in my view and damaged forever its highly vaunted status. Signing a simple statement just may inspire executives to restore the profession, one quarter at a time. Joe Tierno, retired , and still residing in New York State.

Joe Waldron The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Waldron I am worried that reducing the public reporting period from 4 times a year to 2 times a year will result in a lack of transparency from the companies I invest in. I am requesting that you do not implement the Semiannual reporting rule. Thank you.

Joe Zeug Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joe Zeug I think that semi annual reporting will reduce information available to individual investors and benefit large investment firms disproportionately. I think the quarterly reporting should stay in place to provide more information to individual investors.

JOEL BARON — Jun 23, 2026
Subject: File No. S7-2026-15 From: JOEL BARON More accountability is needed for prudent investment

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Joel Goodman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joel Goodman I respectfully request that you keep the number of public-company reports to four times each year. More information and more frequent information will help me to be a better-informed investor. Thank you for seriously considering this request.

Joel Hansen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joel Hansen Affiliation: Jun. 23, 2026 Quarterly reporting with signed financial statements has worked well to protect us investors since the Enron scandal happened! I can see no reason to switch back to 6 month reporting periods other than to make it easier to cook the books & defraud investors! Well, the only reason I can see is that the SEC wants to make life easier for con men by switching to 6 month reporting periods! Considering that Trump closed the White Collar Crime division of the DOJ on his first day of his Presidency this term I would not be surprised to see him making this change, but it shocks me that SEC would propose a change that makes life easier for the crooks to hide the malfeasance!

Joel

Joel Hansen
985-422-8913

Joel J Lipton Registered Investment Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joel J Lipton I believe all public companies should report their financials no less than four (4) times per year to the public and to all it's shareholders!

Joel Lukoff Retired CEO of an industrial manufacturing company — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joel Lukoff Moving to semi-annual financial reporting will create more uncertainty and instability in our markets. It's a movement in the wrong direction!

Joel R Brouwer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joel R Brouwer Affiliation: Jun. 23, 2026 As a small investor, I find quarterly reporting to be absolutely critical to my process of making sound investments. Do not change the reporting cycle. Maintain transparency and support companies with sound practices by maintaining quarterly reporting.

Joel Sayre — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Joel Sayre Affiliation: Jun. 23, 2026 In my opinion it should be monthly. The foxes need to be kept out of the Hen house.

Joel Sayre — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joel Sayre Affiliation: Jun. 23, 2026 This needs to be stopped. They should have to do monthly filings.
Intense oversight can help keep them honest

Joel Steward — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joel Steward Affiliation: Jun. 23, 2026 Hell YES ! If any changes are to be made, I'd suggest even more scrutiny, like MONTHLY reporting.

Joel Steward—retired
The greedy bastards CAN NOT be trusted

Sent from my iPhone

Joel White — Jun 23, 2026

Subject: File No. S7-2026-15 From: Joel White Consider rejecting the proposal for eliminating quarterly reports. As investors we need to stay informed; and by removing 10-Q statements would undermine these efforts.

Johanna Daudsyah Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Johanna Daudsyah Please do not reduce the number of opportunities I have to get reports from my investment companies. Stop just stop. We want things transparent.

Johanne Gilmour — Jun 23, 2026
Subject: S7-2026-15 Comments From: Johanne Gilmour Affiliation: Jun. 23, 2026 J Kjergaard retired as I have retirement accounts investing I want the quarterly reports my investment open Company need to be transparent to investors reports needed and keep companies open and have to answer to the people who invest in them , transparency and accountability they need to supply quarterly reports

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John — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 23, 2026 Why don't you just send the Wall St. Crooks an invitation to screw the public more than ever. Great idea.

Sent from AOL on Android

John — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Affiliation: Jun. 23, 2026 EARN YOUR PAY SEC!!!

This would allow fraudulent companies to “steal” your money and run. Quarterly reports have a tough time catching this kind of grift!

Sent from my iPhone

John — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Affiliation: Jun. 23, 2026 This is bad for the economy and will backfire. Perhaps the shady people backing it will profit, but it will hurt the United States as a whole and undermine trust, cause investment to decline. DO NOT ALLOW THIS!!!

John — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Less transparency at time when transparency has to be the foundation of any decision making process, is a mistake and a root cause of hesitation in investment.

John A Gilchrist retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John A Gilchrist Please keep Quarterly reporting. We need to know what is happening.

John Adkison Mötley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Adkison I am in favor of maintaining the status quo with companies reporting four times a year on their status

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John and Jackie Sheldon — Jun 23, 2026
Subject: S7-2026-15 Comments From: John and Jackie Sheldon Affiliation: Jun. 23, 2026 Essential for transparency.

Sent from my iPhone

John Balog None — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Balog As a retired investor, it would be a mistake to allow for 2 reports/year. I need to understand the health of a company and quarterly does help with that. I feel there would be many more companies involved in legal action if left to their own 'monitoring'. Please keep it transparent and quarterly, thank you.

John Bauer — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Bauer Hi 2 times a year is half as good. 4 times a year is better. Please don't change the rule.

John Bilich Self — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Bilich Regarding the evaluation time of for the proposal to allow semi annual reporting, I strongly urge a discharge of this resolution. If a company has to hide their statements, or withhold their positions in the market longer is not worthy of their investors who demand transparency. Reporting to the public should be timely and requiring no change. I will be watching and pray common sense prevails.

John Bleymaier Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Bleymaier Please do not reduce requirements for reporting by publicly traded companies from quarterly to semiannual. Transparency is important. Being kept informed is very important.

John Blum — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Blum Please keep SEC reporting requirements as quarterly. More information on my investments is needed rather than less. Quarterly reporting keeps the management more accountable.

John Bozzelli — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Bozzelli Companies need to be transparent....many are not!

John Brown — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Brown Affiliation: Jun. 23, 2026 If it’s not broke don’t fix it. Price of doing business.

John Bryan — Jun 23, 2026
Subject: S7-2026-15 From: John Bryan Affiliation: Jun. 23, 2026 Please stop punishing the innocent and do you jobs by putting the crooked Ceo's in Jail for the full terms.

John Bryan
352-215-0445

John Buckley None — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Buckley This is a really bad idea. As an investor I need more information not less. It reduces my confidence to invest.

John burrows — Jun 23, 2026
Subject: File No. S7-2026-15 From: John burrows Keep the reporting at 4 times per year

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John Byers — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Byers I have read up on the proposed legislation to allow companies to opt for only 2 reporting period per year (compared to the current 4x per year). I am OPPOSED to this change as it will provide much less company information that I need and use in my investment decisions. I really can't see where there would be any real savings per year for these companies. Respectfully; John Byers (I am a Motley Fool subscriber and active investor)

John C Durbin — Jun 23, 2026
Subject: File No. S7-2026-15 From: John C Durbin Please keep the existing mandate for public-company reports to be submitted to the SEC on a quarterly basis. I rely on the current frequency of

these reports to make well informed investment decisions. Thank you.

John Carter — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Carter In this day and age of modern technological tools and automation, there is no reason that reporting should have to be reduced to semi-annually just to save costs. Costs, at this time, should be reduced to a minimum with all the technology and tools available to the modern financial institution. This process was put into place to mitigate fraud and corruption and should also not be removed for that reason alone.

John Cavanagh — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Cavanagh Quarterly reports are necessary so shareholders are timely aware of decisions which effect value of investment.

John Chappell — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Chappell Affiliation: Jun. 23, 2026 To whom it may concern,

Reducing the existing reporting schedule from quarterly to biannually would only serve to reduce the information various stakeholders need to make informed decisions, and increase the potential for malfeasance. It seems obvious that this would be the case. Financial statements are not so difficult to produce that these changes are necessary as most of it is or will be automated by AI anyway, with the possible exception of footnotes.

I strongly disagree with the push to move away from quarterly reporting.

Sincerely,
John Chappell

John Chappell — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Chappell Affiliation: Jun. 23, 2026 Dear sirs,

My last accounting title was manager of financial accounting and reporting for a medium sized non-profit healthcare provider in Washington state. Among other things it was my job to produce financial statements, and to provide written explanations for changes in various metrics. This information is used to for the purpose of creating actionable data, to make informed decisions. Like everyone else in our industry, we produced these reports quarterly. It’s been that way for a very long time.

There is really only one reason that corporations would want to reduce the frequency of these reports, and that is to keep stakeholders in the dark about changes happening behind the scenes. “Stakeholders” does not simply mean shareholders. Employees are stakeholders. Adjacent communities are stakeholders. Various government, legal and taxing agencies are stakeholders. Less reporting means less information, and less opportunity to address problems that have broader implications for the public at large.

Moving from quarterly to biannually is a bad idea that will lead to consequences for everyone.

Thank you for your time.

John Connell n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Connell I believe it would be a mistake to reduce the reporting frequency for companies to inform investors. I join with The Motley Fool group in protesting the proposed change to twice per year. Thank you.

John Connolly — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Connolly Affiliation: Jun. 23, 2026 Responsibilities and accountability should be enforced, please don't create an environment for increased fraud and misrepresentation of facts.

Sent from my iPhone

John Connor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Connor I am opposed to companies only reporting twice a year instead of four. Small investors like myself need all the current information we can get, and depend on these reports to help us make intelligent investment decisions. Thank You, John Connor

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John Connors None — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Connors The propose rule would be a grave error that would sacrifice transparency and fairness in favor of unchecked capitalism, while providing insignificant cost savings. The greatest challenges facing investors today would not be remedied by this change. The SEC was created to protect investors; this goes against that.

John Crescenzi — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Crescenzi As a long time and long term investor I believe that the more open and transparent the better. I am against semi annual reports

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John D Bailie Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John D Bailie Please do not revise the quarterly reporting requirements for public corporations. Less information about the companies that I invest in is a bad idea.

John D Baker Individual Investors — Jun 23, 2026
Subject: File No. S7-2026-15 From: John D Baker Please do not change the reporting interval for

financial reporting by companies. There is already too much graft and consumer blindfoldling by corporations, and halving the current reporting requirements can and will cause significant damage if companies report less often. Companies already have plenty of potentially deceitful tools in their armaments to be untruthful with consumers, and consumers have the right to know what is being done with their investments. Crying about the cost of following honest, transparent business practices in reporting their financials only serves to make the public less informed and increases their already excessive profits. Please do not change a system tool that has been working effectively for many years.

John Danis — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Danis Affiliation: Jun. 23, 2026 It is essential as the bare minimum act of transparency for small investors and the general public to make informed economic decisions. Frankly, it should be required even more frequently than quarterly.

Jack Danis

John Davies — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Davies More information is always better than less information.

John Davito with Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Davito with Motley Fool Reducing financial reporting to twice yearly severely limits the oversite the stockholders can provide and makes it more difficult to know the status of the company. The change hides information from the investing public that is necessary to make informed decisions about how the company is performing. the reduced reporting requirement would make it easier for the unscrupulous to hide their malfeasance. in short the change provides a false benefit since it is unlikely that there would be a significant reduction in staffing as a result of this change since the company still needs to measure its performance.

John Delibos — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Delibos Affiliation: Jun. 23, 2026 John J. Delibos, Vice-President Corporate, Government and Community Affairs

The entire stock and bond markets are built on quarterly reports. What are you thinking? Your supposed to protect, serve and support the investing public, not charlatan plutocrats.

John J. Delibos

John Dennehy Member NYSSCPAs, Registered Professional Alliance Advisor with Ameriprise — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Dennehy As an investor, CPA, and non practicing RR, I believe that changing the reporting requirements from quarterly to semi-annually is a mistake. Public corporations will continue to calculate earnings on a quarterly basis for their own internal management needs. The time/cost savings from not having to report that information to the SEC will be minimal. The potential cost of not having that information on a timely basis for investors could potentially be much greater. I believe that it is necessary to continue requiring quarterly reporting for public companies for this reason. Thank you for your consideration.

John Dirk Vos none — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Dirk Vos At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Semi annual reporting is a bad idea. I do not support S7-2026-15.

John Doherty motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Doherty I have owned a number of business and always request management to send me quartly reports

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John Duncan — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Duncan Affiliation: Jun. 23, 2026 John Duncan Retired
If it ain’t broke don’t fix it .
We have enormous fraud of all fronts if business now due to poor or no oversight , don’t make it easier to stray off the path of honesty

Sent from my iPhone

John E Faure Retired Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: John E Faure I am very much against reducing the number of reports per year for companies. Getting financial performance data on the companies I invest in every quarter is very important to me to know how my investments are doing. I rely on income from my investments to support my wife and myself in retirement. Please do not reduce reporting requirements either in time period or content.

John E Stith - Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John E Stith - Motley Fool Community Reporting quarterly, rather than bi-annually doesn't add to volatility. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

John Ellis — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Ellis As a long time investor, I see no reason to reduce the number of reports per year by half. A lot of good , and bad, can happen to a company in six months! Keep the reporting time quarterly. Thank You

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John English Retired - former Financial Svcs — Jun 23, 2026
Subject: File No. S7-2026-15 From: John English This is a stupid idea designed only to save corporations a couple bucks in postage and cut reporting jobs while actually making them less accountable to investors. That's the real savings their lobbyists are after. Investors are owners. You do zero good and actually more risk/harm to your owners by being keeping them less informed. As an investor I would opt for more accountability than less every time.

John Enyart — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Enyart Affiliation: Jun. 23, 2026 Enyart CEO
timely info is necessary for good decisions.

Don't change from current process.

John Estep — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Estep Affiliation: Jun. 23, 2026 Don't fix what isn't broken. Quarterly reports work.

John Fan The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Fan I think reducing reporting to a semiannual schedule is a mistake. Less reporting will make stockholders less informed about the company. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I think this would negatively affect the stock market as a whole.

John Felder — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Felder As a shareholder and part owner of a business I expected regular quarterly communication and transparency. Quarterly is reasonable. Biannual opens the door for secrecy and corruption.

John Fiore — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Fiore Do not do away with quarterly corporate reporting.

John Fitzgerald Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Fitzgerald Having worked in management positions for much of my 40+ year career, quarterly reporting provides shareholders with enough insight to confirm their conviction to an organization without distracting the workforce from their primary duties. When an organization under performs for a month its causation is recognized & re-confirmed within the first 2 weeks of the 1st month. Management then determines a plan of action and implements the plan prior to the beginning of the 2nd month. Minimal if any change directly due to the causation will be detected in the 1st months financials. By the end of the 2nd month the financials should show the plan gaining traction showing improvements in the expected areas and by the 3rd month the success of the plan would be confirmed. That is why quarterly reporting is so important; problem solving takes time. 3 months is plenty of time to "right the ship"; if management is truly elbows deep in navigating it. They may take a share price hit for a quarter, but they can earn back the trust of their shareholders and employees before the next reporting date (never more than 3-5 months post under performance). If not the shareholders deserve to know its time to reassess the value of the investment including the additional risk.

John Flynn The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Flynn Want to void reducing reporting by publicly traded companies. It will reduce transparency for individual investors such as myself. We need to have enough information (more than 2x/yr) to make sound financial investment decisions. Thank you.

John Fonvielle — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Fonvielle Affiliation: Jun. 23, 2026 Enron sucked! GE Capital sucked!! Get this: I was a sales contracts negotiator at Boeing. sole contributor and attorney. Boeing CFO made other finance VPs sign affirmations; these VPs executive pushed it down to non executives. They wanted to shirk their responsibilities. This was before the airplane crashed that killed 350 people. Corruption and mother ****ers want to take down our country.

Sent from my iPhone

John Forde — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Forde As a private investor, I require as much information on the companies I want to invest in or in which I already hold shares, to track their progress. I consider quarterly updates to be critical. Going to 60 months between updates would be distressful to me and other private investors, who rely on our investment portfolios to support secondary education for our children, augment our other income, etc. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and me as an owner.

John Fuller — Jun 23, 2026

Subject: S7-2026-15 Comments From: John Fuller Affiliation: Jun. 23, 2026 Nothing is broken here! Keep current reporting!

John Gallagher Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Gallagher As a shareholder I am a part owner of a company or corporation. I believe I should have the opportunity for my company to keep me informed on a regular basis. Quarterly reports are not an unreasonable time period, especially considering how rapidly new technology and business practices are changing.

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john galt — Jun 23, 2026
Subject: S7-2026-15 Comments From: john galt Affiliation: Jun. 23, 2026 Corruption does not heal otself until acted upon by an outside force.
If recent events prove ANYTHING, it is we need more accountability not less.

John Garner — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Garner Affiliation: Jun. 23, 2026 Better keep the billionaires honest. Not to mention a wanna-be Congress. If they wanted to be rich, they need to understand that Congress is NOT a fast track.

John Garretson — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Garretson Changing the rules about reporting reduces transparency for investors. I believe it is ill-advised

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John Gaugin-Rosenthal N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Gaugin-Rosenthal Publicly traded companies should be as transparent as possible, otherwise they should not be granted access to public capital (ie. the retail capital pool). That is the consideration - capital in exchange for abundant information rights.

John Gentry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: John Gentry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commissi teeth messed up

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John Gibson — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Gibson Affiliation: Jun. 23, 2026 John Gibson, I am retired. SEC, I rely on quarterly reports for my decisions on my stock portfolio. Quarterly gives me four snapshots to compare vs two. I read my stock’s quarterly reports when they are released and it is how I determine if I invest more in the company, or make changes to my portfolio. As an investor, the SEC, should protect investors, rather than allowing corporations hide information for six months.

I want more clarity rather than less. Allowing corporations to release reports twice a year is a disservice to investors.

John Gill Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Gill Less information equals less knowledgeable investors. This would allow companies to hide the ball during times of market volatility. If it ain't broken don't fix it! !

John Glowinski — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Glowinski Keep the amount of yearly reports at 4 (quarterly).

John Graham — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Graham When I own a stock, I'm a legitimate part-owner of that business. Quarterly reports are how the company shares the full picture with me: where the money is coming from and where it's going; what's working and what's not. I get the financial statements, the management discussion of what happened and why, the trends in revenue and earnings, Q&A with analysts – four times a year. That cadence is more than bureaucratic box-checking. I believe It's the mechanism by which ordinary investors stay informed about the businesses they own.

John Granen Citizen of United States of America - retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Granen Quarterly reports are extremely important to measure performance and company transparency.

John Grunloh — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Grunloh I encourage the SEC to keep the quarterly reporting requirements for companies. This gives greater transparancy to the health and direction of the company I am invested in. More information is better. The cost of reporting is going down and should not be a burden to a company.

John Haas — Jun 23, 2026
Subject: S7-2026-15 From: John Haas Affiliation: Jun. 23, 2026 Stop the rollback. 2008.

Sent from my iPad

John Hagen — Jun 23, 2026

Subject: File No. S7-2026-15 From: John Hagen Public corporations should report AT LEAST quarterly to their shareholders. The idea that reporting is optional or can be reduced to twice per year is ridiculous and should never be allowed. More opportunities for grift, graft, and larceny.

John Hansen CEO, Health for California Insurance Company — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Hansen Please keep reporting 4 times per year.

John Harris — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Harris Affiliation: Jun. 23, 2026 Please keep the quarterly statements, quarterly.

Respectfully,
John G. Harris

Sent from my iPhone

John Hayes — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Hayes As a shareholder of many different companies, quarterly reporting provides me with the insight to make more educated financial decisions. Allowing semi-annual reports will just provide Wall Street with more inside information than the average investor like myself. Please continue to require quarterly reporting.

John Hayman — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Hayman Affiliation: Jun. 23, 2026 Quarterly

Sent from my iPhone

John Heagle — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Heagle As a retiree and investor, more information is better, thus reporting 4 times a year is better than 2 times. In today's times, business situations change rapidly that can affect my retirement savings as well as the investment decisions I make.

John Hinrichs Investor, Motley Fool subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Hinrichs Reducing reporting requirements for Corporations is a mistake. Please consider the small investor who is a company owner when they buy stock. More information, more transparency is good for investors/shareholders, and to catch bad actors. With AI and other technological advances, the reporting cost are just not that burdensome.

John Humphrey — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Humphrey Affiliation: Jun. 23, 2026 This only benefits the oligarchy this government supports, not its citizens. Less disclosure of companies books makes more room for unscrupulous practices by those companies. The companies
have had the advantage over its citizens for 100 years. This only helps companies, not its citizens.

Yahoo Mail: Search, Organize, Conquer

John Humphries — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Humphries Affiliation: Jun. 23, 2026 You wouldn't need to change it if you weren't doing something you didn't need to do. Keep it the same, please?

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john ingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: john ingham Affiliation: Jun. 23, 2026 As trust in government is declining and citizens are struggling to stay afloat financially, it sends absolutely the wrong message for government to deliver financial favors to corporations that disempower citizen stock holders. The SEC should do its job and keep financial reporting for corporations quarterly. Mary Grove, PhD, LP, 6/23/26

Sent from my iPad

John Izzo — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Izzo I respectfully ask the SEC not to adopt S7-2026-15 and to continue requiring public companies to report on a quarterly basis. As an individual investor saving for retirement, I rely on the quarterly information provided to make important choices that will affect the quality of my life in the future. Given the available technology, any argument that there is an undue burden on a public company reporting quarterly seems specious. Having this information only twice per year places the individual investor at a serious disadvantage. Further, such an informational lag year could increase market volatility, as rumors and innuendo will dominate over real data. The primary mission of the U.S. Securities and Exchange Commission (SEC) is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. One of its core functions is to protect investors by requiring companies to disclose meaningful financial and operational data. Given this mandate, it is difficult to see how the proposed change would help this important agency fulfill its mission or core functions. Once again, I submit this comment against the proposed change and thank you for the opportunity to do so.

John Jayme — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Jayme Affiliation: Jun. 23, 2026 My question is, what is the real reason for it. Is the Goverment over stressed. Will it save companies money in the long eun. I doubt it. What will they do for the working stiff to help them
we're getting crushed.

Yahoo Mail: Search, Organize, Conquer

John Jetty — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: John Jetty Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Publicly traded sticks require Public transparency!

John Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Jones Please leave 4 reports a year for stockholders. Also have stocks from other countries like China that are sold in the USA follow USA accounting standards.

John Kanaly — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Kanaly Affiliation: Jun. 23, 2026 John m Kanaly retired investor there was a reason for enactmentand now we have seen goodresults. So it should be kept quarterly.

U S
John.Kanaly3@gmail.com

John Kennedy Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Kennedy Any cost savings generated by reduced reporting would be far outweighed by the loss of transparency in the investing process

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John Keyser — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: John Keyser Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly only. No half year rules.

John klukas — Jun 23, 2026
Subject: File No. S7-2026-15 From: John klukas Reducing transparency is bad for investors and only confirms that the SEC is no longer taking into account the needs of American investors. Quarterly reports should continue to be mandatory and the SEC should be more vigorous in its pursuit of fraud.

John L Jenkins — Jun 23, 2026
Subject: File No. S7-2026-15 From: John L Jenkins This is a very bad idea - especially in this age of significant corporate malfeasance! We need more corporate transparency, not less - and that is a HUGE understatement!

John La Belle — Jun 23, 2026
Subject: S7-2026-15 Comment From: John La Belle Affiliation: Jun. 23, 2026 If I have to file quarterly estimated taxes as an individual, so should companies continue to report earnings quarterly. The markets deserve more transparency and timely information, not less.

-John La Belle

Mind's Eye Reprographics, Inc.
33 North Knight Avenue
Endwell, New York 13760

mindseye-online.com

John La Pata — Jun 23, 2026
Subject: File No. S7-2026-15 From: John La Pata I am not in favor of reducing the reporting from quarterly to semiannual. Keep the transparency And trust for the public

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John Lancaster — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Lancaster Please keep the reports coming 4x a year. More information is better than less.

John Lemire — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Lemire Affiliation: Jun. 23, 2026 John Lemire, retired, keep quarterly reporting!

Sent from my iPhone

John Leon — Jun 23, 2026
Subject: S7-2026-15 From: John Leon Affiliation: Jun. 23, 2026 Keep the current rules in place. CEO's need to be held accountable quarterly. We don't need another Enron. John Leon, 1070 High Trail Dr., Nebo, NC 28761

John Lightfoot RETIRED ,from ARMCO STEEL and army . — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Lightfoot 1229 Clark Avenue is my Residence , my Mail goes to po box 441 Independence mo 64051 I am an investor in stocks as part of my Retirement .

John Lionti — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Lionti Affiliation: Jun. 23, 2026 Keep it Quarterly and have less chance the public will get screwed like Enron did to it's shareholders!

Sent from my iPhone

John Litz — Jun 23, 2026
Subject: Comment on S7-2026-15 From: John Litz Affiliation: Jun. 23, 2026 My name is John Litz, a key account manager in the healthcare equipment field and I am writing to say KEEP QUARTERLY REPORTING!

Quarterly reporting forces businesses to be more open with their investors. Rolling this back is a trumpian effort to hurt retail investors by allowing companies further secrecy there by making it more difficult for people without inside information to accurately value a company and decide if they'd like to invest.

Sent from my iPhone

John Lockaby — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: John Lockaby Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting is an absolute necessity. The removal of requirements for quarterly reporting only helps big corporations keep investors in the dark about the status of their investments. The people need the SEC to look out for the interests of everyday Americans not big corporations. Thank you.

John Lynch Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Lynch Please do not let reporting be reduced from its current quarterly requirement. Thank you.

John M. McLaughlin — Jun 23, 2026
Subject: File No. S7-2026-15 From: John M. McLaughlin As a stock investor for over forty years, I encourage the SEC to maintain the current requirement for quarterly reporting. A change to twice a year reporting will leave me as an independent investor with far less information about the companies I follow. Thank you.

John MacArthur President of JDM Solutions LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: John MacArthur The reporting should not change from 4 times per year to 2 times per year. Less information does not create better informed investors. As a stock hold in a publicly traded company, you already have limited / old information to make your investment decisions and reducing the number of times per year would be detrimental. Please do not change the reporting times per year.

John Macey The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Macey Providing stock owners with less frequent reports is a very bad idea. We need to be well informed and updated with (legally valid) information on how our companies (and management) are performing. Any saving in costs to companies by reducing the effort and expense of producing quarterly reports is trivial in terms of their total expenses budget.. An even more trivial cost (if as they should be) they are exploiting modern, efficient, management and communication software and systems.

JOHN MAROK INDIVIDUAL INVESTOR — Jun 23, 2026
Subject: File No. S7-2026-15 From: JOHN MAROK AS AN INDIVIDUAL INVESTOR, I DEPEND ON AS MUCH COMMUNICATION FROM THE COMPANIES I AM INVESTING IN. IT SEEMS THAT CUTTING THE REPORTING TIME IN HALF SLOWS THAT COMMUNICATION. I AM NOT FOR IT AT ALL!

John Mayfield — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Mayfield Two times per year? Why not every other year? Quarterly has been the standard for a long, long time. It keeps us informed on a current basis. Thanks. John

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John McGraw — Jun 23, 2026
Subject: S7-2026-15 Comments From: John McGraw Affiliation: Jun. 23, 2026 John McGraw, Just who would want this? A list of names would help!

John McLaren — Jun 23, 2026
Subject: File No. S7-2026-15 From: John McLaren Please maintain quarterly reporting.

John McLaughlin — Jun 23, 2026
Subject: S7-2026-15 Comment From: John McLaughlin Affiliation: Jun. 23, 2026 The SEC should maintain quarterly financial reports. Given that AI supposedly can do math so fast, maybe the frequency should be increased to bimonthly!

John McLaughlin: retired and totally dependent on my investment portfolio for the rest of my life,

Sent from my iPhone JFM
We shall overcome because the arc of the moral universe is long but it bends toward justice. Dr. Martin Luther King Jr.

John McMath — Jun 23, 2026
Subject: S7-2026-15 Comments From: John McMath Affiliation: Jun. 23, 2026 Quarterly reporting should be the minimum requirement. I personally would prefer monthly reporting.

Sent from my iPhone

John McNutt — Jun 23, 2026
Subject: S7-2026-15 Comments From: John McNutt Affiliation: Jun. 23, 2026 Keep quarterly reports!! Anything else only hurts the investor.

Sent from my iPhone

John Mee — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Mee This is my money and oversight is imperative. Quarterly reports allow managers to address issues promptly. In the electronic age, a six month report allows for issues to be unresolved an additional 3 months. Correcting a six-month issue is exponential. The lack of interaction with other financial institutions will have a cascading effect. Companies have gone from paper reports to electronic reports (PDF) years ago. The savings of producing an electronic report is negligible. I think this Semiannual Reporting Rule, S7-2026-15, is just a means of reducing transparency and accountability.

John Meisenheimer, Jr. — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Meisenheimer, Jr. Totally against this proposed rule change. It needs to be maintained at quarterly reporting.

John Merrill Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Merrill Please do not make the change that is being proposed.

John Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Miller Affiliation: Jun. 23, 2026 As an investor this will give me less information on when to buy or sell stocks and other trading information needed to make that decision
I know it will give those inside information before it's made public
We need to contune the release of information to protect not only investors but the public at large.
John P. Miller
33624 Pineview
Fraser,MI.
48026

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John Mitchell Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Mitchell I am in favour of quarterly reports to maximise a business's transparency

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John Mojsiej — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Mojsiej Affiliation: Jun. 23, 2026 John Mojsiej, Retired. I would like to see quarterly reporting to continue. There is no reason to allow it to continue with most financial report being computer generated. Going to semi-annual reporting would allow too many things to change with the general public left with little info while insiders would be well aware of a companies future. Again, maintain quarterly reporting. Thank you.

John Moran The Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Moran Semiannual Reporting reduces transparency for investors to make prudent investment decisions. Quarterly is much more helpful for an individual investor with deciding the appropriate place to allocate capital

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John Morgan — Jun 23, 2026
Subject: S7-2026-15 From: John Morgan Affiliation: Jun. 23, 2026 Don't succumb to the Trump corruption wave. Keep the current quarterly reporting requirements.

Sent from my iPhone

John Morris CEO Bioexegesis — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Morris In this age of more information and data, more companies, higher volatility, greater difficulty in distinguishing facts from opinion, and improved efficiency (i.e. lower cost) in communicating, you and I should be talking about more frequent public reporting/accountability, not less!

John Murty — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Murty Quarterly reports help all individual investors understand about the companies that we invest in. We need more transparency, not less. In other places where there are 2 a year reports, it has not worked out well. I am invested for the long term but I only get to hear from management 4 times a year. We should be hearing more not less. This is an awful decision and a minimum of 4 quarter reports should be kept.

John Newcomer none — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Newcomer I agree with the recommendation from Motley Fool that public-company reporting should remain quarterly and not be reduced to semi-annually. I can see no good reason to change the existing frequency. John

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John Nishio — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Nishio Please keep reporting as timely and transparent as possible by maintaining quarterly reporting. Semi-annual reporting offers greater opportunities for fraud and delays negative financial information about a company. The cost of quarterly reporting clearly outweighs the possible negative costs to shareholders that could (would) occur under semi-annual reporting.

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john paeth none — Jun 23, 2026
Subject: File No. S7-2026-15 From: john paeth I disagree with the SEC's proposed rule changes to not require quarterly publishing of corporate reports, to allow them to be semi-annually. A change such as this would only increase the possibility of corporate fraud, such as ENRON. The rules of reporting are here to protect the people (in various forms) and to hold accountable those that violate the rules. The present administration has pledged to be transparent, is looking to combat fraud then to allow reporting only semi-annually would not be in alignment with the efforts of transparency and to combat fraud

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John Paul Thomas None — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Paul Thomas I oppose any rule authorizing public companies to report twice a year. Any number of things can happen in a half year, and six months is too long for significant things to happen without investors knowing.

John Pearsall — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Pearsall Investors deserve more transparency, not less. The SEC should maintain the quarterly reporting requirement. Business cycles are accelerating. More opacity is not what markets need now.

John Peter Farquhar Investor & Fool Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Peter Farquhar I recognize that compliance is a significant cost as I have been a publicly held CEO and lived through the reporting requirements which are cumbersome. However, from an investor perspective business conditions are changing faster than ever and receiving accurate disclosure is essential to my investment strategy. Going to six months gets us going the wrong way. We need better information sooner in many cases, Going longer heightens the risk to the active shareholder. My vote or preference is to keep quarterly reporting.

John Petrillo — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Petrillo I wanted to write to oppose moving from Quarterly to Semi-Annual reporting for publicly traded companies. As an investor, quarterly reports are the best source of information I have about the past and expected future performance of the companies I invest in and consider investing in. This is especially true of newer companies that have little established reporting history. I understand and agree somewhat that moving to semi-annual reports could lessen the accounting burden and costs of producing the reports, but feel those costs continue to decrease over time as companies gain more experience and efficiency in creating them. As AI tools continue to make these types of tasks easier, I would expect the cost to diminish even further. As a former business owner, I also understand the desire to not feel pressure to manage the business quarter to quarter to make other owners and investors happy. But quarterly reports, are just information. How people react to and manage to what they say is entirely up to them. The reports themselves don't force people's management and investment strategies regardless of how the market reacts to them. The reports simply provide more data points and keep everyone more informed so they can make better decisions. Thank you for your consideration.

John Phelan Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Phelan As a Motley Fool investor I feel that this proposed change is not in my best interests as I will have less information to base my investment decisions. Whatever savings a company may make because of less reporting will be negligible and make no difference in their overall earnings. These reports should actually be easier to generate due to AI so to me it looks like whoever is advancing this proposal is trying to hide something which is never a good idea. Based on what I can see I highly urge the SEC to reject this proposal.

John Pierce — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Pierce We need more transparency in the stock market, not less. It is very difficult for retail investors to compete with institutional investors, and having companies report quarterly is very important. Please do not change that.

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john primm — Jun 23, 2026
Subject: S7-2026-15 Comment From: john primm Affiliation: Jun. 23, 2026 Let me have access to the reports every quarter! Give me a chance for a better future, please.

Sincerely,
John Primm
john.primm@gmail.com

John Proctor Retired Oil & Gas Financial Leader — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Proctor I worked over a long career generating monthly financial statements and explaining results variations from plan. While internal and external reporting have different burden levels, internal management will continue to rely on monthly (or even more

real-time) information. To deprive investors of quarterly reports would relegate investors to financial decisions based on rumor or assumptions, not verifiable facts. Please retain the quarterly reporting requirement!

John R Kiel Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John R Kiel Less regulation in other parts of our lives is good. Reporting requirements can lower overhead but will also cause less information for investors to make decisions with.

John R Sutherland Jr The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John R Sutherland Jr It would be a major step backward in our effort to fully understand the operations of companies we invest in to reduce the number of times companies must report to shareholders. More transparency is far better than less! Do not reduce the number of times corporations have to report publicly. Thank you.

John Ranieri — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Ranieri Affiliation: Jun. 23, 2026 By doing this you are putting the regular everyday investor at a big disadvantage . I totally disagree with this proposal.

John Raybuck — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Raybuck Affiliation: Jun. 23, 2026 Transparency and regulation is the only way to stop corruption and criminal activity in the financial sector. Greed drives too many with the power to manipulate the system. Just look and Enron, the housing bubble, and so many other instances of white collar theft.

Sent from my iPad

John Reaser — Jun 23, 2026
Subject: S7-2026-15 From: John Reaser Affiliation: Jun. 23, 2026 Keep it as is. Thank you!

John Reese None — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Reese I believe it is in the interest of the citizens of the United States of America to continue quarterly reporting for corporations.

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john reilly — Jun 23, 2026
Subject: S7-2026-15 Comment From: john reilly Affiliation: Jun. 23, 2026 Quarterly reporting has served us well for a long time and any effort to erode transparency is a step backwards. Stop this change. Investors and the public deserve transparency and accurate and verified reporting.

John Rice retired individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Rice The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

John Richter — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Richter To whom it May Concern: My comments are concerning reducing the reporting requirements of companies to possibly two times a year. With the speed at which markets move and the difficulty of verifying accurate information otherwise, this is not the time to reduce transparency of our publicly traded companies. This is a discouragement and disservice to investors.. .especially retail investors. It also lowers confidence by delaying reporting which most investors uses their guide to the value investment and ultimately the fair market value of the stock . Providing such routine reporting to the investing community is to provide confidence in those investments. Thank you

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John Ro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: John Ro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This proposal is ridiculous in every sense. Limited transparency of what companies report or do will only cause more harm than not. Companies would be given too much room to maneuver with insider trading and viable information would be hidden from the public, who are investing in these publicly traded companies. Companies who are in favor of this proposal should be restricted to the private sector instead of being allowed to be traded publicly. You are taking away our right to make properly informed decisions when trying to decide if investing in a company.

John Robinson Fcma — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Robinson I think that it is so much easier to provide information these days with AI that we should be increasing frequency of information updates, not reducing them. Also more frequent incremental changes are less likely to generate knee jerk

responses.

John Rutherford Stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Rutherford I am writing to express my opposition to the proposal that would allow publicly held companies to reduce the number of company-provided reports from four times a year to just two. As an investor I am an owner. As owner I believe that all owners deserve regular, transparent communication from business that they part owner. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. That may or may not be true. In this AI driven age, efficiency has been greatly improved and helps disclosure tools at reduced cost. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed and left to react to rumors and limited information. Limited information will make markets more volatile. Less information rarely creates better-informed owners and stabiltiy. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility even greater.

John Ryan CMgr, CMI UK — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Ryan As small shareholder in a number of companies, I am opposed to any proposal to reduction in current company report frequency to shareholders. I think it reduces transparency with very little cost benefit to the organisation.

John Schaaf — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Schaaf Affiliation: Jun. 23, 2026 Definitely keep quarterly reporting. There is no additional administrative burden by keeping something that the public NEEDS for timely informed consent.

Sent from my iPhone

John Schill — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Schill As a retail investor, I am not in favor of rule S7-2026-15. Quarterly reports are one of the primary tools investors like me use to evaluate whether a stock is worth buying, holding, or selling. Less frequent reporting means fewer data points to make investment decisions, more volatility when companies eventually do disclose surprises, and a higher risk that problems like fraud or financial distress go undetected for months.

John Scott — Jun 23, 2026

Subject: S7-2026-15 Comment From: John Scott Affiliation: Jun. 23, 2026 We need quarterly reports!

Sent from my iPhone

John Scuderi — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Scuderi Affiliation: Jun. 23, 2026 No trash heap economy!

Sent from my iPhone

John Sebring — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Sebring This is an all around BAD idea. Reducing reporting could lead to a increase in fraudulent accounting that is not discovered over a longer period of time. As an owner of a part of a company (regardless the size) I want to know what is going on on a frequent ongoing basis through reporting. since I can't be in the room for meetings. Reducing reporting is irresponsible and benefits knowone except the accountants that prepare the reports. It may not even benefit them as any good manager would want the reports even if they are not made public. It certainly does not benefit equity owners in any way.

John Selby Retired IHI Turbo America Co. CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Selby Reducing corporate reporting requirements from quarterly to semi-annuallly is a mistake. Less frequent corporate reporting will undermine responsible financial oversite and put investors, creditors, and employees more at risk for surprises as a lag will potentially occur in timely information. Don't let this hapapen.

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john sherck member of The Motley Fool Company — Jun 23, 2026
Subject: File No. S7-2026-15 From: john sherck I'm just an individual investor. The only benefit I can see from a company reporting less frequently it for some companies to hide problems from investors for a longer period of time. In the age of advanced computing and AI, the claim by a company that less frequent reporting will save time and money is specious. Please do not change the current reporting structure to something less transparent. Do not change reporting from quarterly to twice yearly.

John Somppi — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Somppi Affiliation: Jun. 23, 2026 Absolutely keep it to a quarterly report. It is the minimum that should be done. What is the company trying to hide?

Sent from my iPhone

John Sprot — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Sprot I think this is a good idea, too much management time and effort wasted in preparing quarterly reports. Biannual should remove some of the share volatility based on changes that are in the long term irrelevant

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John T Reynolds — Jun 23, 2026
Subject: S7-2026-15 Comments From: John T Reynolds Affiliation: Jun. 23, 2026 This rule change is unnecessary and shrouds companies from being exposed for wrongdoing. Do not change it.

Sent from my iPad

John Tacchi — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Tacchi Affiliation: Jun. 23, 2026 Concerning quarterly reporting;
We should be increasing the frequency of reporting not decreasing. Information capacity and processing is increasing. Time sensitivity is increasing. The SEC mandated quarter reporting in 1970, before the Internet. All that info was mailed to investors, now we get it in seconds. There is zero reason to delay the information another three months.

Concerned citizen and investor,

John Tacchi

John Teisberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Teisberg Changing the number of times a company mist report financial statements from 4 to 2 would be a grave mistake. Investors trade on facts and numbers and in today's volatile environment, much can change relative to a company's financial trajectory in less than a calendar quarter let alone a half a year. In the name of transparency and integrity of markets, please don't change this rule.

John Tessarzik The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Tessarzik There is no way this would reduce costs. This is all about letting businesses operate with less transparency. No thank you.

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john thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: john thomas Affiliation: Jun. 23, 2026 This would a great way to introduce even more distrust...NOT A GREAT IDEA

John Thomas Barton Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Thomas Barton Jr Please do not support the move to reduce the number of public-company reports from four times a year to just two. We must preserve regular, transparent communication from businesses. Reducing reporting requirements weakens the connection between companies and their owners. Thank you, John Barton

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John Tiede — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Tiede Reporting only two times a year is not enough to make decisions on a company's direction. With artificial intelligence tools coming on-line, the cost and ease of reporting should go down, so the cost argument does not hold water. The management of a company includes telling the ownership what is happening in a timely manner. I do NOT care that semiannual reporting is the European standard, because, in part, I avoid these companies since they avoid shareholder realistic oversight.

JOHN TODD — Jun 23, 2026
Subject: S7-2026-15 Comment From: JOHN TODD Affiliation: Jun. 23, 2026 I believe the SEC should maintain quarterly reporting for transparency.

Sent from my iPhone

John Topping — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Topping Affiliation: Jun. 23, 2026 To: SEC. From: John Topping. If it ain't broke it doesn't need fixing. There is no justification for making this change.

Yahoo Mail: Search, Organize, Conquer

John Traynor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Traynor Re: File No. S7-2026-15 — Semiannual Reporting Dear Secretary Countryman: I support the Commission’s proposal to permit, but not require, public companies to report on a semiannual rather than quarterly basis. In my view, the proposal is sound because it gives issuers and investors flexibility rather than imposing a single reporting model on companies with very different sizes, resources, investor bases, and capital markets needs. The strongest case for semiannual reporting is for smaller public companies. For a small issuer, preparing a Form 10-Q is not merely a filing exercise. It requires management time, accounting and finance resources, legal review, auditor review, XBRL tagging, audit committee attention, and often outside professional fees. Those burdens fall more heavily on smaller issuers because they do not have the same depth of internal staff, automated systems, investor relations infrastructure, or recurring reporting machinery as large public companies. A cost that may be relatively modest for a large accelerated filer can be material for a small issuer that is trying to preserve capital, build products, hire employees, raise financing, or reach profitability. The Commission’s own economic analysis supports this point. The proposing release estimates that an issuer electing semiannual reporting would avoid the annual direct compliance costs associated with three Form 10-Q filings, estimated at approximately $330,000 per issuer on average, while incurring estimated annual direct compliance costs of approximately $132,000 for the new Form 10-S. Even before considering

opportunity cost, management distraction, and board/audit committee time, that difference can be meaningful for a smaller reporting company, emerging growth company, or other issuer below an appropriate market capitalization or revenue threshold. In my view, the cost burden of public reporting (including the cost of outside professionals) may itself be one reason smaller companies are now more hesitant to enter the public markets. For larger issuers, the benefits are likely more limited. Large public companies generally have sophisticated accounting departments, disclosure committees, enterprise reporting systems, outside advisors, established audit processes, and investor relations programs designed around quarterly reporting. Many also have significant analyst coverage and institutional investor expectations that may lead them to continue providing quarterly information voluntarily even if SEC rules no longer require a quarterly Form 10-Q. For those issuers, market forces may often preserve quarterly disclosure where investors value it. Accordingly, I encourage the Commission to retain the optional nature of the proposal and to give particular consideration to smaller issuers. The Commission could adopt the rule as proposed for all eligible issuers, but it should expressly recognize that the principal policy benefit is likely to be realized by smaller reporting companies, emerging growth companies, newly public companies, and other issuers below an appropriate public float or revenue threshold. Alternatively, if the Commission prefers a narrower approach, it could initially implement the rule as a pilot program or targeted accommodation for smaller issuers, such as companies that qualify as smaller reporting companies or otherwise fall below a defined public float threshold. Investor protection can be preserved under an optional semiannual system. Companies would remain subject to annual reporting, semiannual reporting, Form 8-K current reporting for material events, antifraud rules, exchange requirements, and market discipline. Issuers that need or wish to provide more frequent information would remain free to do so through quarterly reports, earnings releases, investor presentations, or other voluntary disclosures. The choice to report semiannually would itself be visible to investors and could be considered by investors, analysts, lenders, and exchanges in evaluating the company. I also encourage the Commission to consider requiring clear advance disclosure of a company's election to report semiannually, so investors are not surprised by the change in cadence. A simple disclosure in the annual report, and perhaps a current report or prominent investor relations notice when a company first elects semiannual reporting, would help investors understand the issuer's reporting schedule. The current one-size-fits-all quarterly reporting model imposes costs that are not equally justified for all issuers. For smaller public companies in particular, semiannual reporting could free scarce financial and managerial resources for productive business uses while still preserving material disclosure obligations. I therefore support the proposal, particularly as an optional accommodation for smaller issuers, and encourage the Commission to adopt a flexible final rule that allows issuers and investors to determine the reporting cadence that best fits their circumstances.

John W Nary — Jun 23, 2026
Subject: File No. S7-2026-15 From: John W Nary This would be a mistake, period!

John W O'Toole Jr Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: John W O'Toole Jr Information is key to making informed investment decisions. Getting less data is inappropriate to very nature of investing and taking ownership in a company. This is an a time when access to data and information is Ray and cost effective. There is no good reason to believe there is a cost saving vs. the right and need to know before making decisions of the management of a company and their ability to create value for shareholders. The SEC should be spending MORE TIME evaluating the absurd pay approvals given by boards to managers of these institutions. Invest in education and reshaping of employees responsibility to better serve and enhance their markets. You can't provide a logical reason to allow

less information and expect more informed decision making. If companies are complaining about cost then it's less pay for managers and boards till they get their business aligned with their customers needs.

John W Rinker Shareholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: John W Rinker As a shareholder, it is my right to know in a timely manner the operations of any business in which I am part owner. Reducing company reporting to only twice a year will severely impede my ability to understand companies in which I hold stock and make decisions about my financial goals. Transparency is absolutely fundamental to sound investing and trust in companies. I strongly oppose any decision to allow companies to only report twice a year.

John W. Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: John W. I ask that we continue to require publicly traded companies to report financials QUARTERLY!

John Wayne — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Wayne Affiliation: Jun. 23, 2026 This is outrageous and should never be allowed. It opens the door for fraud and also violates full disclosure laws/rules. Vote heck no,never.

John Weller — Jun 23, 2026
Subject: S7-2026-15 Comment From: John Weller Affiliation: Jun. 23, 2026 we absolutely need to keep quaterly public reporting !!

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john wenum none — Jun 23, 2026
Subject: File No. S7-2026-15 From: john wenum Semiannual reporting is a bad idea. Too much can happen within the reporting timelines. As an individual investor, I rely on information and analysis that quarterly reports provide. by reducing the transparency I am being put at a disadvantage, and can be putting my investments at greater risk. Please do not reduce the quarterly reporting requirements.

John Werner — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Werner I feel changing to only 2 reports per year is a bad idea. Keep it at 4 reports.

John Wetzel — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Wetzel It is absolutely ridiculous to offer businesses ways

of being less accountable than they already are. This type of action only allows companies to be less scrupulous, and in no way protects the people. These rules and laws were put into effect for a reason. As a voter and an investor, I object to the lack of oversight.

John Wicklund — Jun 23, 2026
Subject: Comment on S7-2026-15 From: John Wicklund Affiliation: Jun. 23, 2026 I don't see any reason to go back in time when computers have cut the time of accounting to near instantly available. Monthly shouldn't be difficult, I am and old guy and recall the float.

John Wiles — Jun 23, 2026
Subject: Comment on S7-2026-15 From: John Wiles Affiliation: Jun. 23, 2026 I support quarterly reporting ! Cannot understand what’s going on in a company as a shareholder with longer reporting requirements. Will quit investing in market if reporting decreases. Will look to other countries for investing.

Sent from my iPhone

John Worsley — Jun 23, 2026
Subject: S7-2026-15 Comments From: John Worsley Affiliation: Jun. 23, 2026 John worsley retired carpentry instructor. S.S. IS NOT ENOUGH TO CONTINUE OUR LIFESTYLE AS AGE WE NEED MORE HELP ! Please lower the the overpriced pharmaceuticals that we all need.

John Yoder Key Realty — Jun 23, 2026
Subject: File No. S7-2026-15 From: John Yoder To whom it may concern, Please do not reduce corporate reporting requirements from the current 4 times per year. I believe that transparancy is critical for investors and I hope that you will make choices to protect transparancy. Best Regards, John Yoder

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JOHN YVES — Jun 23, 2026
Subject: S7-2026-15 Comment From: JOHN YVES Affiliation: Jun. 23, 2026 Keep the quarterly reporting in place. Big money has become bolder and greedier. We must know what they are doing.

John Matt

Sent from my iPhone

Johnny Thornburgh The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Johnny Thornburgh I hope that Semiannual Reporting doesn't pass. It will give less transparency to an already challenging landscape. The current quarterly reporting provides sufficient opportunity to analyze the companies you own and make financial

decisions based on that report. Limiting information to 2 times each year will cause more uncertainty and will weaken the connection between owners and companies.

Johnny Turner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Johnny Turner Affiliation: Jun. 23, 2026 Leave it on the quarters! They have to much time with the books now! 16 ounce coke, now 12 ounce! Coffee and other stuff! Four pack of A/C filters sold down to one—

Sent from my iPhone

Johnpaul NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Johnpaul As a stockholder I prefer quarterly company reports, particularly given a company's sensitivity to seasonal fluctuations with their product and/or service.

Johnson Pat — Jun 23, 2026
Subject: S7-2026-15 Comment From: Johnson Pat Affiliation: Jun. 23, 2026 Just another way for the average person to get screwed over because of less accountability. Don't let this go forward.

Joihn Gonzales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joihn Gonzales Publicly traded companies should remain required to provide quarterly reports to their investors. With AI, and other tools, these reports can be compiled with less effort than in the past. Investors need to know what is going on with the company they have invested in. They have a right to know in a timely fashion. It should be considered a cost of doing business as a publicly traded company.

Jolene boyles — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jolene boyles Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am disabled and barely live on ssi. This is going to make it easier for people to cheat and steal. We need to be taxing the ultra rich people and companies.
Do not allow this to go through. History will not be nice to people that are involved in the destruction of America's Democracy.

Jolene Cullen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jolene Cullen Affiliation: Jun. 23, 2026 Please keep quarterly reporting. As a member of the workforce for over 50 years, I know how important transparency and accountability are. Investors have the right to the reporting so that they can make informed decisions about their investments and how the information affects their financial decisions as well as their lives.

Sent from my iPhone

Jolene Love — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jolene Love Affiliation: Jun. 23, 2026 Keep quattrrly reporting

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Jon Allen Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon Allen Less reporting requirements is not a good idea. We shareholders are company owners and need to keep current on company activities Thank you

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Jon Bassett The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon Bassett Transparency is key. Reducing reporting to two is NOT transparency!

Jon Bloomberg none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon Bloomberg Since when is less information better than more information? This buckling to corporate profits has to stop. The US exists for the people here, not for the companies!

Jon Fletcher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jon Fletcher Affiliation: Jun. 23, 2026 What have they got to hide? Suddenly a change in reporting time when all these business crimes are coming to light. Keep Quarterly reporting so "We"can find the scams earlier. Jon Fletcher-Retired Operating R.N.

Jon Hile — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jon Hile Affiliation: Jun. 23, 2026 The rules were developed to safeguard everyday investors DO NOT REVERT THEM

Sent from my iPhone

Jon Howe activist citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon Howe I have invested my retirement savings in the stock market. I want to base my investment decisions on what and how the companies I invest in are CURRENTLY doing. Information that is 6 months old is no help to me compared with information gathered within the last 3 months. MORE transparency, not less; MORE information, not less; is always called for.

Jon Klinski — Jun 23, 2026
Subject: S7-2026-15 From: Jon Klinski Affiliation: Jun. 23, 2026 Keep reports quarterly! Six months is too long for monkey Business!!

jonathan klinski

Jon Klynstra — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jon Klynstra Affiliation: Jun. 23, 2026 Please do not revert to fewer SEC reviews. Such a reduction will result in more insider trading that is just plain wrong and only benefits wealthy stake holders. Fewer than quarterly reviews will hurt me as an investor.

Jon Klynstra

Jon M. Wilder — Jun 23, 2026
Subject: S7-2026-15 From: Jon M. Wilder Affiliation: Jun. 23, 2026 I lost $25,000 buying Enron stock on the stock exchange. It's been around 25 years and i still feel cheated. If public companies can't be trusted like Enron proved, because our government is too lazy to demand honest public requirements, then that government also can not be trusted. Do your job!

Sent from my iPhone

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jon moose — Jun 23, 2026
Subject: File No. S7-2026-15 From: jon moose responsible investing requires responsible reporting and research. Keep this as is four time per year!

Jon Petty N/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon Petty We need this information more than twice a year.

Jon smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jon smith This will only decrease information to the common investor to make decisions. It's contradictory to well regulated capitalism that has allowed so many to prosper.

Jon Stiffler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jon Stiffler Affiliation: Jun. 23, 2026 I am retired as a financial

professional with an MBA in finance. Quarterly reporting is a must so we investors can see what is going on with earnings, expenses, etc. , regularly.

Jonathan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Reports from companies should be quarterly. Anything less gives unfair advantage to insiders. This only hurts retail investors…which is who you are supposed to protect.

Jonathan A Brown Sr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan A Brown Sr Do Not Change Earning Reports to Twice a year leave them at four times a year

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Jonathan A. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jonathan A. Affiliation: Jun. 23, 2026 Quarterly or every 6 months is good for reporting statements.

Jonathan Abrams

Jonathan Ashton Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Ashton All I see in this is the ability for companies to save money at the expense of the public. Insiders will continue to profit while investors are less informed. I strongly object to this proposal.

Jonathan Borg Sultana — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Borg Sultana At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners - THE PUBLIC.

Jonathan Coleman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jonathan Coleman Affiliation: Jun. 23, 2026 How can we let this happen? I remember Enron. I remember the financial crisis. Oversight is the only thing that keeps companies honest. We need to give people a chance and not stack every single card against them.

Jonathan Cohen, MD
New Orleans, LA

Please excuse the brevity and any spelling errors.

Sent from my mobile device.

Jonathan Doran — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jonathan Doran Affiliation: Jun. 23, 2026 We need to continue quarterly reporting, is what we need to keep the stock market and check

Sent from my iPhone

Jonathan electromechanical engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan To allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency increases uncertainty. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Jonathan Frazzell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jonathan Frazzell Affiliation: Jun. 23, 2026 The stewardship of protections for Americans of all stripes to safeguard retirement and financial solvency must not be gutted further than it already has. The devastation of Enron should not br so far out of sight that this can be allowed to pass. This must not pass. Quarterly accountability statements with real, criminal liabilities spelled out for improper actors is hardly a overreaction to what has been seen in action.

Jonathan Gassiott — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jonathan Gassiott Affiliation: Jun. 23, 2026 To whom it may concern,

I am community health education specialist. I only want to do business with companies that care about the health and well-being of the customers and consumers they serve.
Quarterly reports help keep fraud down and allow customers access to information that allows us to gage what companies we want to do business with. It allows us to see where the money is going, what the companies are supporting with our money, and which companies stocks to invest in or trade. Reduced reporting increases the risk for investors, and for the everyday customers' ability to choose the companies that are truly right for them; companies that show they are worth investing in and have the best interest of the people who pay for their products and services. We deserve to see who we are funding.

Respectfully,
Jonathan Gassiott, B.S., RS, CCO, CHES, CPI,CPO

Jonathan Gregg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jonathan Gregg Affiliation: Jun. 23, 2026 Stay quarterly! The only people benefiting from longer reporting intervals are the people who are trying to rip you off. I'm a copy editor for the Financial Times , and I read enough of this stuff to know what stinks.

Sent from my iPhone

Jonathan Lee Merrill Lynch — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Lee The proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake, more transparency is important. Thank you.

Jonathan McKinnon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan McKinnon DO NOT ALLOW corporations to reduce the reporting period to twice a year. This creates a high possibility of corporate fraud, since the U.S. President seems to have normalized fraud, greed, insider trading and lies into the highest office in the world.

Jonathan McNair — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan McNair Reducing required statements of investment performance from 4 annually to 2 will significantly reduce transparency in the market. This is bad for investors and ultimately will reflect poorly on the companies themselves. Investors need accurate, regular information in order to make informed decisions. Without that, the risk of investing will increase twofold.

Jonathan Mellors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Mellors Reducing the number of public company reports disadvantages retail investors. Institutional investors will find other ways to get hold of relevant information affecting public companies, that retail investors will never be able to access.

Jonathan Morris — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Morris This proposal is ridiculous, if anything we need more transparency not less. We need to keep quarterly reporting as the American Standard.

Jonathan Oquist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Oquist A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake. Less transparency doesn't eliminate uncertainty. It increases it.

Jonathan Pollack — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Pollack I'd love the companies that I own to give me _ at least_ quarterly updates of what they're doing, so I can make maximally informed decisions on whether my investment is going well/poorly/sideways.

Jonathan Sandefur — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Sandefur This is not best for small individual investors like myself.

Jonathan Stieglitz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jonathan Stieglitz Affiliation: Jun. 23, 2026 My name is Jon S., It is critical that investors trust businesses and that CEOs be held accountable for the information they provide us with. Do allow more Enrons or Madoff's

Sent from my iPhone

Jonathan Tobelmann Research International, Inc. - Business Development — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jonathan Tobelmann As a stockholder, I do not think it would be good for the investor or the company to wait six months before reporting to the owners. From the owner's standpoint it, they could be kept in the dark as to the health of the company. From the Company's standpoint, too many things could happen during the six-month period that may not be dealt with without having to report.! Just human nature!

JonM Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: JonM Quarterly is best Bi annually is bad TRI-annually might be okay. Fool on

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Jon's email — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jon's email Affiliation: Jun. 23, 2026 As an investor in any company, I'm expecting and entitled to have transparency in the financial health of the company. I do not accept or agree with any proposal which degrades the current quarterly reporting of financial health. Do NOT allow or approve this nonsense-
Jon Donegan

Sent from my iPhone

Joram Greber — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joram Greber Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I am your everyday investor & I need access to quarterly reporting. It helps me have a better guage on the health of my investments whether I'm deciding to sell or buy. Taking away information only hurts my investment strategy. Please consider my concerns. Thank you

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Jordan Worley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jordan Worley Affiliation: Jun. 23, 2026 My name is Vanessa Webb. I'm just a middle class citizen. I believe reporting semi-annually verses quarterly is against the best interest of the average person. We rely on quarterly reports when making investments and donations. It's enough that we have to trust these reports to be accurate without auditing. Not having them leaves us in the dark longer. This change will make fraud easier and does not protect anyone. The reports are for our protection. It's the job of this body to protect the citizens. Don't pave the way for more dishonesty & hidden information.

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joreck — Jun 23, 2026
Subject: Comment on S7-2026-15 From: joreck Affiliation: Jun. 23, 2026 Hello,

I strongly object to reducing requirements to semi-annual reporting, as it opens the door to fraud and does not provide enough transparency, as has been shown in the past.

Regards,
Jochen Reck
Frederick, CO 80504

Sent from my mobile phone. Please excuse brevity and/or typos.

Jorge Herrera — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Jorge Herrera Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly earnings...

Jorge R Robert-Saavedra Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jorge R Robert-Saavedra For the personal Investor current knowledge of the financial condition of any company is critical. Otherwise, the big investors and the institutions would gain an upper hand (an unfair advantage) by their networking abilities (like a golf game or a country club activity) bordering on insider knowledge. By the time corporate financial issues/challenges are know it would be too late for the individual investor to reduce their holding without suffering significant losses. With the advent of AI it should not be a significant problem (time wise of expense wise) for a company to complete and submit quarterly statements accurately and on time.

José Arráiz Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: José Arráiz Reducing financial reporting for public held companies from quarterly to semester will hurt retail investors as we will have less information on company's performance. It will only help insiders. Please keep current requirements as they are today

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Jose Arroyo, CPA (retired) The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jose Arroyo, CPA (retired) I oppose changing the quarterly reporting requirements as this would lead to less transparency for investors specially those who have already retired or near retirement that need more information to properly manage their portfolios.

Jose Lucero — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jose Lucero Affiliation: Jun. 23, 2026 Continue to do it

Sent from my iPhone

Jose Luis Meza — Jun 23, 2026
Subject: S7-2026-15 From: Jose Luis Meza Affiliation: Jun. 23, 2026 Hey do your job and stop passing the buck

Sent from my iPhone

Jose Madrigal Motley fools community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jose Madrigal We need daily communication and transparency

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Jose Michel Motley fool community and all investors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jose Michel This would be a mistake If anything we need more reporting

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Joseph A Bonucci — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph A Bonucci Corporate reporting should remain open, thorough and transparent.

Joseph A Caron The Motley Fool Community — Jun 23, 2026

Subject: File No. S7-2026-15 From: Joseph A Caron Any business owner needs transparency, so limiting public company reports only opens the door to uniformed owners and a lack of timely information to maintain a business by being able to react to any trends or changes as they occur. Please don't pass the "Semi Annual Reporting Rule"

Joseph Andrew Blaher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Andrew Blaher I am writing to express my displeasure over the idea of reducing corporate reporting to twice a year from the current quarterly reporting. As an investor with over 40 years experience and, well over a million invested in the market, I have seen many occasions when events can absolutely crush companies. I have also on several occasions been able to see things going south for particular firms in a quarterly report to minimize my losses. In an era when technology has made report preparation far less expensive than prior decades, I see no benefit to reducing reporting to investors. In fact, reducing access to timely access to information is contrary to the principles that enable Capitalism to effectively function. If anything individuals need more timely information not less. I sincerely hope that you will not further risk the retirement security of so many Americans.

Joseph Bianco — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Bianco I strongly object to the new proposal for companies to report to their investors and the public twice a year. As an active investor and firm believer in our US economy, I think this will only hurt the investor community and the trust in our economy. Please keep the four times a year public-reporting practices that are in place, and do not change it to twice a year. Thank you!

Joseph Cox — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Cox Affiliation: Jun. 23, 2026 Joseph Cox- CFO. We need full transparency, we can not allow companies to hide the truth from the public they're engaged with.

Joseph Cox
916-871-6196

Joseph Deveny — Jun 23, 2026
Subject: S7-2026-15 From: Joseph Deveny Affiliation: Jun. 23, 2026 Joseph Deveny. Retired military. West Virginia. I believe this is just another example of common sense being thrown out the window. Of course we need to keep quarterly reporting. this rule was put into effect after careful consideration by Congress to prevent future crisis'. Please stand up and do what's right this time.

Sent from my iPhone

Joseph Donofrio — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Donofrio Affiliation: Jun. 23, 2026 It is IMPERATIVE

that the quarterly reporting rule is kept in place. No guidelines on reporting or letting it go to twice a year with just basically be given the powers that be free reign to do whatever they want. Who or why in the world would anyone even want to change this?? It's pretty obvious that something dark and Sinister in the background is going on. What a terrible Society we have turned into 🧐

Joseph Fern None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Fern Leave the quarterly reporting alone. We need 4 reports a year, semi annual makes no sense.

Joseph Fiorella Motley Fool Community, Fisher Investment Management and other sources — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Fiorella I acknowledge top side value of reducing the reporting to investors. However, it is the best interest of investors to have this information stream continue. As an investor, I utilize subscription services and more relevant, asset management arrangements offered by investment counselors. In varying degrees, each rely on corporate communication to their investors to evaluate and respond to the occasion and the magnitude of investments. Do I personally read every page of this information. Of course not, but investment teams which guide my decisions certainly do. Please support this level of communication. Investors deserve this information. Thank you.

Joseph Gage — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Gage Reducing the access to information about public company reduces shareholders ability to make good decisions regarding companies they are invested in, and does not serve the public interest. This proposal to reduce quarterly reports to every six months should be rejected.

JOSEPH GALLAGHER — Jun 23, 2026
Subject: S7-2026-15 Comments From: JOSEPH GALLAGHER Affiliation: Jun. 23, 2026 Very poor idea to reduce the amount of reports from publicly traded companies, need strong accountability to shareholders and the public!

Sent from my iPhone

Joseph Garrett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Garrett Affiliation: Jun. 23, 2026 Unacceptable

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Joseph Hebert Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Hebert I am writing to express my support for maintaining, or even increasing, the frequency of corporate reporting. Reporting only twice a year does not provide investors with sufficient information to make informed decisions. I believe we

should maintain a quarterly reporting schedule at minimum, or perhaps move to a bimonthly cycle. Given the advancements in AI, generating these reports has become significantly more efficient and economical, making frequent updates more feasible than ever before. Best regards,

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Joseph J. Gawron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph J. Gawron Do not reduce the number of public-company reports from four times a year to just two. That is a serious mistake!!!

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joseph kaminsky — Jun 23, 2026
Subject: File No. S7-2026-15 From: joseph kaminsky We have enough stupidity in the news less information makes us more stupid especially the it is our money at stake. Spend your time going after the people who have the information before the investors

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Joseph Long — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joseph Long Affiliation: Jun. 23, 2026 Who is stuffing your pockets? Who in the world would propose less oversight, it's an invitation to corruption! I want quarterly reports in order to make good investment decisions, without them the rumor mill and chaos will rule!

Sent from my iPhone

Joseph Maralit The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Maralit Please keep the reporting as is and do NOT reduce the number of updates as currently being proposed!

Joseph Morales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Morales Investors deserve regular updates from publicly traded companies. The current quarterly schedule is actually minimal. The proposal to switch to semiannual reporting will reduce accountability to investors and will encourage fraud and mismanagement. Please retain the current quarterly reporting schedule.

Joseph Moran — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Moran This is a simple decision. Do NOT reduce the the number of opportunities I have to evaluate my investments. If I am an investing in a publicly traded firm then quarterly (at least) is how often I should be able to understand how fiscally responsible my current investment is and make decisions to decrease, remain the same, or increase my investment. Frankly, in 2026 with technology advancing as far and as fast as it is, there should be less and less burden on quarterly reporting.

Joseph Nemshak — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Nemshak I totally agree.

Joseph Neri — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Neri Affiliation: Jun. 23, 2026 Not fiscally responsible

With little self regard & alot of hot air,

Joseph M Neri

Joseph ness san antonio None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph ness san antonio I feel it is very important for me, as an investor, to have access to quarterly reports from all corporations before I invest in them. Without that knowledge, I am at an unfair disadvantage to all those who are on the inside.

Joseph O'Geen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph O'Geen As an investor I rely on consistent data to monitor risk and evaluate my portfolio. The semi-annual reporting reduces transparency for investors, and is not fair!

Joseph Pamelia U.S. Congressional Candidate, Veteran, SIE Candidate, Consumer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Pamelia Motley Fool has a point. On the other hand, it might be more efficient to have less reporting dates on the calender....but require deeper reporting statistics and future proposed information with those fewer dates. Companies will have to step up and disclose more in a shorter time, actually giving the investor and institutions a possibly clearer view into where they will be headed.

Joseph Piscitelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joseph Piscitelli Affiliation: Jun. 23, 2026 Keep the reporting quarterly!!!

Joseph Purrazzella — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Purrazzella Affiliation: Jun. 23, 2026 Don’t have another Enron. There was a reason. Don’t go backwards. This government is more swampy than ever.

Joseph

Joseph Reid Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Reid I definitely believe that investors do not need less reporting by companies than they are getting now

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Joseph Rice — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joseph Rice Affiliation: Jun. 23, 2026 quarterly reporting should not change.

Sent from my iPhone

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joseph sidikaro MD PhD UCLA — Jun 23, 2026
Subject: File No. S7-2026-15 From: joseph sidikaro MD PhD the proposed changes . will reduce transparancy to the retail investors and other outside investing entities, will reduce confidence in the value of stock or bond investors and give added unfair and illegal insiders and the large funds.

Joseph Stanislau — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Stanislau Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please make quarterly earnings a permanent tradition and makes it easy for all of us people like me as an investor and every day person.

Joseph Stella The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph Stella As a stock investor of multiple companies I believe that quarterly reporting to public is vital part of the investing process. Information is knowledge!

Joseph T Ferrick — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joseph T Ferrick Do not reduce the number of reporting periods per year. Quarterly reports should be maintained.

Josh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Josh Those who own pieces of businesses deserve regular communication. Less information won’t lead to more informed investors. New tools and efficiencies should be making reporting requirements easier and less costly, which makes cost arguments debatable. Less reporting doesn’t necessarily create more long-term-thinking. It definitely creates

less transparency.

Josh Beers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Josh Beers Affiliation: Jun. 23, 2026 Transparency and accountability are paramount in American corporate dealings to rebuild trust.

Josh

Josh Corley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Josh Corley Affiliation: Jun. 23, 2026 Joshua Corley and don't have a business but looking to start one or trade stock. Sounds like a good gig though if I had a business right now. 👍

Josh Creamer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Josh Creamer Affiliation: Jun. 23, 2026 All you'll be doing is hurting the little guy and making the market volatile every 6 months

Sent from my iPhone

Josh Nowak — Jun 23, 2026
Subject: S7-2026-15 Comments From: Josh Nowak Affiliation: Jun. 23, 2026 Allowing this much time between reports would allow, if not encourage fraud. Everyone is already set up for quarterly reporting, there isnt a good reason to make it more opaque.

Joshua Atkinson Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Atkinson Lack of transparency will only lead to create more disparity with investing. Quarterly reporting while a burden on the companies, allows investors to get an idea of what it happening. Transparency builds trust. If only those with insider information understand the decisions of the company we are creating an unfair advantage for insiders and a disadvantage for regular investors like me. keep quarterly reporting rather than every 6 months. Don't hurt the common investor.

Joshua Cantu — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Cantu Accountability is important on a personal level as well as business. Anyone investing into our economy has the right to full disclosure of what is happening. Moving to two reports a year is a recipe for corporate creed and failing business at the consumer's expense. If Capitalism is to exist it has to be good for the people.

Joshua Castro — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joshua Castro Affiliation: Jun. 23, 2026 I want to voice my concern over this proposed six-month reporting blackout. There is already an excessive amount of corruption within the stock market as it is, with insider trading going unchecked and running rampant due the lax federal restrictions preventing government officials and wealthy individuals getting their tips on which companies to invest into, while lower- and middle-class citizens must speculate and invest based on the limited information they have available to them—information that they can only receive once every three months. Insider traders already have an upper hand on the stocks to invest in. Everyday people would suffer having to make speculations on companies six months out, which could also be grounds for more corruption as insider traders would be able to sell their stocks months in advance once they get the heads up that it is time to sell, while everyone else holds on as their investments lose value. Keep the reporting at three months. Investing is already unfair and criminal enough. Do not make it any harder for the people than it already is.

Joshua Daily The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Daily Investors have a right to be informed in a timely manner, not just twice a year.

Joshua Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Johnson As an individual investor I'm already at a disadvantage compared to the big firms when it comes to information. Letting companies report only twice a year would only further that gap. I also worry that with longer gaps in between reporting it will open up more opportunities to hide fraud.

Joshua Jordan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Jordan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please reconsider ending quarterly reporting for companies. We as individual investors do not have access insider information and rely on the quarterly reports to make educated decisions about investing. Eliminating these reports puts the general population even farther behind the big investments firms and continues to expand the wealth gap.

I know I may never narrow the gap during my time but starting to create generational wealth for my family begins with the investments I make now. So please reconsider the elimination of quarterly reports so i can continue to works to improving the future for my son and daughter.

Appreciate your time,
Joshua Jordan

Joshua Mazess — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joshua Mazess Affiliation: Jun. 23, 2026 They've been reporting for decades. There's no reason to change that.

Joshua McAteer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joshua McAteer Affiliation: Jun. 23, 2026 Every American benefits from timely transparency and simple ways to catch fraud.

Sent from my iPhone

Joshua McDonald None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua McDonald I believe the more informed individuals are the better they will make a decision. I am one to deep dive on purchasing decisions to make sure I have enough knowledge to feel comfortable making my purchase. I strongly believe less reporting, especially in a time period of faster evolution of markets, only hides information from the owners. Everyone would rather have real time knowledge of a company's health but that is just not possible. So reporting quarterly has been a long time standard and less reporting is not going in the right direction for transparency. If anything more reporting, when possible, will be best for owners and transparency.

Joshua Rybnikar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joshua Rybnikar Affiliation: Jun. 23, 2026 Quarterly reporting allows proper oversight, investment, and understanding.
There's no reason to try and change the system to benefit corporations even more

-Joshua Rybnikar

Joshua Taddeo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Taddeo Please don't end the quarterly reporting requirements. Retail investors require that information and that relative pacing to ensure their investment decisions are sound. There's no evidence that pushing to optional has benefitted any other exchange/investors.

Joshua Walkenhorst Morgan Stanley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua Walkenhorst I believe that quarterly reporting by public companies should stay in place. With the advancements in AI the reporting and work done to generate such reports is increasingly less expensive. This trend should continue. What is more is that it would seem that companies have a duty to be fully transparent to their share holders. Making this reporting less frequent decreases transparency, not the other way around. It will also likely lead to more market volatility as any news positive or negative will have larger impacts when fewer reports are done. The surprises will be bigger. Shareholders need these quarterly reports to make informed decisions about their investing. Regular reallocation of investments is important to help keep someone on track to reaching their financial goals. This can't be done without regular information. I regularly look at the the earnings announcements of the companies I have invested in

and will adjust my holdings as needed. The regular check in is very valuable to me. Take the extremes that are both unrealistic. Say a company only reported once every 10 years. They could easily be doing poorly most of that time and no one would know. Shareholders have a right to know about that. Such an announcement would create drastic volatility when everyone thinks something is fine and come to learn it hasn't been for a long time. On the other end of the extreme, if a company reported earnings everyday, there likely wouldn't be huge drops or gains in share prices as day to day the revenue fluctuates for companies. This variance is to be expected because of course there is variance day to day in business. But shareholders wouldn't be paying attention to that frequent of updates. People don't reallocate every day. While neither of these of course is realistic or should be done, it paints a picture of which direction we should lean. Leaning towards more frequent is better to keep volatility lower and full transparency for average household shareholders that look to that information from which they base critical investment decisions. These individuals aren't involved in the day to day in the lives of these businesses and rely on regular reporting. Thank you for your consideration and time reading my opinion on this.

Joshua yother — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joshua yother We do NOT want a reduction on publicly traded companies reporting from 4 to 2. We need to see quarterly reports to make informed decisions on the companies we are investing our hard earned money into. Cutting the reports to semi annual leaves to much guess work. We need to stop putting everything in favor of the billionaires, and just us little guys at least a fighting chance. Thank you.

Josie Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Josie Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Fight this. NOW. Otherwise, I'll ask my broker to find other ways for me to grow my money: fiscally soundly, with my best interests in mind.

Josip Sagaj — Jun 23, 2026
Subject: File No. S7-2026-15 From: Josip Sagaj Let's fight for the right of information for investors!

Josyane Coughlin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Josyane Coughlin Affiliation: Jun. 23, 2026 I mean is it that difficult to report quarterly? Has it been utterly exhausting? Has literally every corporation proven to be so squeaky clean that quarterly reporting can be eliminated? Are you kidding with this ridiculousness? History is watching.

Joy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joy Affiliation: Jun. 23, 2026 There is no reason for quarterly reports to stop other than illegal activities to take place.....Quarterly reports need to stay .....

Joy Brandenburg — Jun 23, 2026
Subject: S7-2026-15 From: Joy Brandenburg Affiliation: Jun. 23, 2026 Keep big business accountable!! Rules are put in place for a reason. Quarterly an absolutely.

Sent from my iPhone

Joy Davenport — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joy Davenport Affiliation: Jun. 23, 2026 I do not agree with going dark for 6 months with financial matters. There trying to do the same thing with medical. Too many hidden agenda possibilities and monies also can create more medical issues and financial issues for the members and owners of policies.

Joy Grayson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joy Grayson I have been investing for my entire family for decades and rely on the quarterly 10-Q's to make informed investment decisions. We need more information, not less, from public companies. Please do not reduce public reporting requirements. Thank you for your consideration. Joy Grayson

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Joy Inskeep — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joy Inskeep Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The economy is in trouble because you are already protecting finance companies & other huge business instead of your actual responsibility the general public. Enron showed what could happen when you do not make sure reporting is timely & open to public view. Get busy doing the job you were created to do in the first place!

Joy Khoury — Jun 23, 2026
Subject: S7-2026-15 From: Joy Khoury Affiliation: Jun. 23, 2026 My name is Joy Khoury. I am a minister and I care about fraud in this country. I believe 4 times a year will help reduce fraud of CEOs. We must be vigilant to reduce fraud.

Joy Viens — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joy Viens Affiliation: Jun. 23, 2026 To many seniors don’t have access to online data, 6 months is too long to see how your accounts are doing!

A senior in Connection

Joyce E. Price — Jun 23, 2026

Subject: S7-2026-15 Comment From: Joyce E. Price Affiliation: Jun. 23, 2026 Do not change reporting rules to 6 months.

Sent from AT&T Yahoo Mail on Android

Joyce Epperson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce Epperson Affiliation: Jun. 23, 2026 Keep quarterly report.

Joyce Evangelist-Ajvix — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Joyce Evangelist-Ajvix Affiliation: Jun. 23, 2026 This is just wrong! Why is the current govt being given free reign to destroy the citizens of our country?

Joyce Evangelist-Ajvix, MA, LPC, NPT-C

Joyce Felsenfeld — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Felsenfeld Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please KEEP the quarterly reporting!
Thank you.

Joyce Green — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joyce Green I believe that regular information leads to good accountability by companies, and better informed investors. While it may have a cost attached to it, it is the price of doing business and being accountable to investors. After all, the ultimate cost-saving claim would be the elimination of reporting and accountability measures entirely -- let's not start down that road.

Joyce Greenholdt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joyce Greenholdt Quarterly reports are a key component for investors at every level to evaluate potential purchases and track the performance of companies they have an ownership stake in. Reducing the reporting to twice a year would make things much less transparent for very little benefit for the companies involved, as they will still need to track all relevant data for internal use and modern software tools and even AI can greatly streamline the reporting process when used correctly.

Joyce Keith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce Keith Affiliation: Jun. 23, 2026 We the people need to have the quarterly reporting to remain on place. As I am retired I need to be informed on my investments just as I am now. My name is Joyce Keith and I am a retired library assistant from Jackson County library.

Joyce Kumar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joyce Kumar 2 times reporting is not enough

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Joyce LeBombard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joyce LeBombard There is no reason to make this change than to allow companies and insiders an unfair advantage over your average individual investor. None. Keep company reporting the way it is. My entire retirement is dependent on a fair and equitable stock market. Joyce LeBombard, individual investor

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Joyce LeBombard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce LeBombard Affiliation: Jun. 23, 2026 There is no reason to make this change other than to allow companies and insiders an unfair advantage over your average individual investor. None. Keep company reporting the way it is. My entire retirement is dependent on a fair and equitable stock market.

Joyce LeBombard, individual investor

Joyce Malle' — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Joyce Malle' Affiliation: Jun. 23, 2026 Please don't do this

Joyce Mallé'

Joyce Moore — Jun 23, 2026
Subject: S7-2026-15 From: Joyce Moore Affiliation: Jun. 23, 2026 Please don't change the reporting requirements. I am a former Benefits Director and feel strongly that quarterly reports of financial gains and losses are very important .
Joyce Moore

Sent from my iPad

Joyce Moore — Jun 23, 2026
Subject: S7-2026-15 From: Joyce Moore Affiliation: Jun. 23, 2026 Please don't change the reporting requirements. I am a former Benefits Director and feel strongly that quarterly reports of financial

gains and losses are very important. Employees need to know regularly what is going on in the retirement accounts.
Joyce Moore

Sent from my iPad

Joyce Munz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce Munz Affiliation: Jun. 23, 2026 Please learn from the past! We saw what semi-annual reports allowed to happen. This IS a needed reporting.

Sent from my iPhone

Joyce Peterson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joyce Peterson Affiliation: Jun. 23, 2026 In this age of digitization, there is absolutely no legitimate reason for companies to report holdings and trades less often. Do not permit the quarterly reporting rule to be changed. It provides opportunities for more fraud, makes portfolio tracking more difficult for consumers, and is a step backward.
Sincerely,
JD Peterson
San Diego CA 92105

Joyce Raimondo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Raimondo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Continue quarterly reporting! Why make a change if quarterly reporting has been happening for 70 years without a problem

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Joyce Sheets — Jun 23, 2026
Subject: File No. S7-2026-15 From: Joyce Sheets Briefly, I want information 4 times a year instead of two times a year, so that I can review the company's progress.

Joyce Shofner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce Shofner Affiliation: Jun. 23, 2026 I rely in quarterly reports to make decisions and the savings to companies isn't worth the cost to me!!

Joyce Y offison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Joyce Y offison Affiliation: Jun. 23, 2026 Haven't you stolen enough? We need to know how our monies are being invested and what are loses vs. dividends. Quarterly should be monthly. Take your money out of the stock market, investment accounts and banks. Let the rich gamble with their own money.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Joyce Young — Jun 23, 2026
Subject: S7-2026-15 Comment From: Joyce Young Affiliation: Jun. 23, 2026 The USA was built on the trust & confidence of its citizens in the financial system. This proposal provides no safeguards for the smaller investor. I strongly oppose this proposal. Hold companies, their officers , & large investors accountable & transparent. Joyce Young

Sent from Joyce”s IPad

JoyLove ANDREWS — Jun 23, 2026
Subject: S7-2026-15 QUARTERLY REPORTING From: JoyLove ANDREWS Affiliation: Jun. 23, 2026 To: The Securities Exchange Commission -
I, Juanita ANDREWS, Am Expressing My Absolute DISagreement, to changes in Quarterly Reporting by Publicly Traded Companies. Investors have benefitted from the High Transparency the 50 Years of Quarterly reporting has provided. "If it Ain't Broke Don't Mess with It!" To whose benefit would this change be?!! (Not an Investor).

Politely, I say, "No! As I Am, Opposed to the Contrived Construct of Changes to Companies' Quarterly SEC Reporting, which is a definite threat to Investor Financialsl Security!!!"

The proposed 6 Months for Reporting is Too Long and can only result in an Upswing in Insider Trading, Ommission in Financial Transparency and Benefit to the Companies' Shareholders / Investors, Slack in Report Details and Filings, etc.

The Biggest Issue to Arise, Should this unnecessary Proposed Change go forth; Will Be the LOSS of CAPITAL for the CORPORATIONS, When (Not, If) INVESTORS DO PULL OUT THEIR FUNDS from said Companies.

Thank Each of You For Your Wise Attention to this URGENT Issue,

Juanita Andrews

JP The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: JP Simple - We need more transparency, not less.

JPW — Jun 23, 2026
Subject: S7-2026-15 Comments From: JPW Affiliation: Jun. 23, 2026 Please keep reporting quarterly, as we’ve seen what happens when it’s only semi-annual.

Judy Waterman

Get Outlook for iOS

Juan Manuel Cabezas Ruiz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Juan Manuel Cabezas Ruiz Earnings reports should be quarterly. Businesses move very fast, especially in the age of rapid information. With two annual reports, investors will have a very biased view of the business and there could be significant gaps in the data.

Juan Pablo Lopez Gomez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Juan Pablo Lopez Gomez I would like to say that cutting reports in half won't help investor in the slightest. This will hugely reduce the amount of information to all stakeholders, and will lead to volatility. Nobody wants to be part of something that doesn't keep you well-informed.

Judi Auman — Jun 23, 2026
Subject: S7-2026-15 From: Judi Auman Affiliation: Jun. 23, 2026 Keep the reports quarterly!

Get Outlook for iOS

Judi Haft — Jun 23, 2026
Subject: S7-2026-15 From: Judi Haft Affiliation: Jun. 23, 2026 Please keep the reporting period to quarterly. It is important that the rich CEOs be held accountable and by cutting reporting from quarterly to semi annual gives them easier ways to hide things. Please keep
the reporting quarterly. Thank you, Judi Haft

Yahoo Mail: Search, Organize, Conquer

Judi Lacey — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Judi Lacey Affiliation: Jun. 23, 2026 Please do not do this. Learning from history is proven to be the way to make decisions. I'm retired & on a fixed income.

Things are already hard. With the threats to Social Security, this would be another blow to my financial anxiety . Again, please make the right decision to leave things the way they are. Judith Lacey, Retiree

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Judi Russell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judi Russell Affiliation: Jun. 23, 2026 It seems that we no longer have a senate and congress looking out for our individual rights and protections. To approve 2 times a year vs the current 4 times a year for reporting certainly won't benefit, help or protect those of us who don't own large corporations that are on the stock exchange. There is no merit or benefit to changing this rule….except to the large companies that are listed on the stock market. Please…. protect all of us who are not privileged owners of these companies. Some management will still report honestly, but it seems there's a large number of managers that will be tempted to play with the numbers. Thank you

Judi Russell,
J. Russell & Co. Inc.
JRussellArt.com
Judirussellart@gmail.com
336 817-2077

Judi Scottbey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judi Scottbey Affiliation: Jun. 23, 2026 Judith ScottBey, Title Agent, Transparency is the key to success. Corporate already uses its employees as pawns on a chessboard. If they are publicly traded, the public has a right to know.

Thanks!

Judi

Judith A Hines Motley Fool Community, individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Judith A Hines Motley Fool Community

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Judith A. Pratt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judith A. Pratt Affiliation: Jun. 23, 2026 Keep doing the quarterly reports! Transparency is a must!

Judith Ann Pratt

Sent from my iPhone

Judith Allen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judith Allen Affiliation: Jun. 23, 2026 Protect

Investments. To the Securities and Exchange Commission:

Judith Bladen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith Bladen Affiliation: Jun. 23, 2026 It's important to keep the reports quarterly because not reporting gives people the opportunity to be deceitful and dishonest, and we have plenty of that. Going on now already. Truth is power.

Sent from my iPhone

Judith Boensch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith Boensch Affiliation: Jun. 23, 2026 Three simple words - Keep It Quarterly

Sent from my iPhone

Judith Cirves — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judith Cirves Affiliation: Jun. 23, 2026 Do not slam another door in the face of average America ❗☹

Judith David — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith David Affiliation: Jun. 23, 2026 I think it is very important because people are greedy and those who have typically want more. We need to stay ahead of the cheating millionaires!

Judith Gooch — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judith Gooch Affiliation: Jun. 23, 2026 We need more transparency not less.
And by the way, they should pay their share of national taxes

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Judith Hernandez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judith Hernandez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I strongly oppose the proposed change to end quarterly reporting. Reporting at this frequency provides vital information to understand and evaluate what companies are doing and for the general public to be informed in making investment decisions.
Less transparency invites more fraud or fraud to be hidden for a longer length of time. An efficient and fair stock market depends upon full disclosure in a timely manner.
I strongly urge no change to quarterly reporting standards.
Regards,
Judith Hernandez

JUDITH KING — Jun 23, 2026
Subject: S7-2026-15 Comment From: JUDITH KING Affiliation: Jun. 23, 2026 Keep what is already working. It’s not broken unless they’re allowed to break it.

Sent from my iPhone

Judith Krantz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judith Krantz Affiliation: Jun. 23, 2026 Judith Krantz, retired CEO. It's important to have current information on businesses when investing. I can't make sound decisions based on old information.

Yahoo Mail: Search, Organize, Conquer

Judith leary — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judith leary Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to the proposed rule change regarding quarterly reporting requirements. This proposal represents a dangerous shift that would primarily benefit corporate insiders at the expense of everyday retail investors.
Reducing the frequency of financial disclosures creates an environment ripe for deception and makes it significantly harder to hold companies accountable. History has shown us that lack of transparency is the primary driver of market fraud; we should be moving toward more disclosure, not less. This proposal feels like a regressive step back to the pre-regulatory era, which would dismantle the protections that have kept our markets fair for decades.
Retail investors depend on timely, accurate information to make informed decisions. Extending the reporting window for six months creates an unlevel playing field where ordinary people are left in the dark while those with inside access retain their advantage. I urge the Commission to reject this proposal and prioritize the transparency necessary to prevent fraud and protect the integrity of the market for all investors.

Judith MacLean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith MacLean Affiliation: Jun. 23, 2026 Keep the quarterly reporting

Sent from my iPhone
Judi MacLean

Judith Mizrahi — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judith Mizrahi Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency matters!

Judith Mueller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judith Mueller Affiliation: Jun. 23, 2026 Dear SEC:

You must maintain quarterly reporting to protect ordinary investors like me, a retired educator in rural Pennsylvania. The proposed change will advantage insiders and wealthy executives, and make people like me more susceptible to fraud, which has room to grow under this proposed rule change. These proposed changes are simply rotten. Please don't make this change.

Sincerely,
Judith C. Mueller

Sent from Gmail Mobile

Judith P. Niland — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith P. Niland Affiliation: Jun. 23, 2026 Judith P Niland
Small business owner
To allow CEO of huge companies no accountability while small businesses get hammered is immoral, greedy, and unamerican. Don't make it easier to escape their lies.

Judith Niland
ASTORIA Oregon

Judith Parra Madden — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judith Parra Madden Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The us gov department of ongoing fraud is saying that this is good for a very few which is not me or my millions of neighbors. Please remember whom you're supposed to be serving. The PEOPLE

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judith rhodes — Jun 23, 2026
Subject: S7-2026-15 Comments From: judith rhodes Affiliation: Jun. 23, 2026 Keep the quarterly! Be honest. Retired educator here following stock and financial news, J. Rhodes

Sent from my iPhone

Judith Rountree — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judith Rountree Affiliation: Jun. 23, 2026 I GUESS THE GREATEST CON EVER, WHO NOW IS PRESIDENT, HASN'T MADE YOU ALL RICH ENOUGH, SO YOU WANT TO CHEAT EVEN WORSE FOR MORE? THE PUBLIC IS FINALLY SCRUTINIZING YOU ALL NOW... I'M GLAD!

Judson Harper Retired professor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Judson Harper Quarterly reporting should be the minimum requirement

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Judy A. Baldwin Retired Banker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Judy A. Baldwin I think the semi-annual reporting is a mistake. With the new computer programs, its easier than ever to produce reports on a quarterly basis. Please re-think this change in reporting requirements.

Judy Braune Individusl investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Judy Braune More information is much better for investors.

Judy Cary — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Cary Affiliation: Jun. 23, 2026 Keep the accounting books
Quarterly in reporting company assets and debts.

Hello

Keep the books quarterly.
To much fraud could take place and it will destroy the country infstructure of the country and big businesses.
Thsnk you.

Judy Cary
Real Estate Agent
EXP Realty LLC

NVAR Top Producer
MRP, PSA, SRES, VHDA
5 Star Reviews

703-587-6650
judycaryexp@gmail.com
www.judycary.com

EXP Realty LLC
2000 Duke Street,
Suite 300
Alexandria, VA 22314
866-825-7169

Licensed in Virginia

Judy Ehling Warlick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Ehling Warlick Affiliation: Jun. 23, 2026 I like the quartet report. I am having a hard time to get a report. I do not want it sent digitally. I want the oaper

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Judy Ennis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Ennis Affiliation: Jun. 23, 2026 Judy Ennis, Retired RN. Why should you be allowed to do things in secret? Doing this could wipe out a retirement fund. College fund. Continue as before. No secrets.

Judy Foust — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Foust Affiliation: Jun. 23, 2026 Judy Foust,, retired educator here. How DARE you add one more privilege to corporate big business! They need NO MORE PRVILEGES. This makes no sense to me.

Judith E. Foust
Cell: 715-704-0983

~~Motivational Speaker

~~Online Educator (coolteachers.com)

Judy Foxx Art — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Foxx Art Affiliation: Jun. 23, 2026 Everyone deserves to see and act upon their investments quarterly!

Sent from my iPhone
Judy Foxx

Judy Gage-Werner The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Judy Gage-Werner Please keep the reporting statements with four times per year. I like to stay informed and appreciate the quarterly reporting information.

Judy Goudette Hastings — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judy Goudette Hastings Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There is nothing good about extending reporting to 6 months. Please reconsider passing this very poor idea.
Thank you kindly!!

Judy Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Jackson Affiliation: Jun. 23, 2026 Please protect our retirement and continue mandating quarterly reporting!!

Judy Kendall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Kendall Affiliation: Jun. 23, 2026 That’s ridiculous! If not monthly then quarterly is absolutely necessary

Get Outlook for iOS

Judy Kuegler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Kuegler Affiliation: Jun. 23, 2026 Why don't you want us to know what's going on with a company This is a bad policy.

Judy Kuegler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Kuegler Affiliation: Jun. 23, 2026 Why don't you want us

to know what's going on with a company This is a bad policy.
Judy Kuegler

Judy Lancing — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Lancing Affiliation: Jun. 23, 2026 Companies need always to be transparent, especially when they have shareholders.

Judy Lancing, Retired

Sent from my iPad

Judy M — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy M Affiliation: Jun. 23, 2026 As a retired individual who has worked all my life, I will be 80yrs. old soon. We work for what we have. The elites of this country's hold be held accountable!

Yahoo Mail: Search, Organize, Conquer

Judy Malone — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Malone Affiliation: Jun. 23, 2026 QUARTERLY REPORTS
SIGNED, SEALED & DONE!!!

Sent from my iPhone

Judy McGarrah — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy McGarrah Affiliation: Jun. 23, 2026 It American people rights. I'm 68 and My rights my husband rights / DS/DS VETERAN rights and my children. Point blank.

Judy Mcpherson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Mcpherson Affiliation: Jun. 23, 2026 Judy McPherson. Retired. It matters because I think a transparent world is a better world...

Judy Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Murray Affiliation: Jun. 23, 2026 Judy Murray, entrepreneur, we have to keep the giant financial corporations accountable and really all corporations for that matter. The law is a result of prior abuse. It must be maintained or we will have the same scenario of a few benefiting to the detriment of our society.
No roll back of laws and guidelines.

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judy neff — Jun 23, 2026
Subject: S7-2026-15 Comment From: judy neff Affiliation: Jun. 23, 2026 Quarterly reporting is important! It helps with transparency foe investors. Please don't discontinue it, it would be irresponsible!

Thank you!

Judy Neff
Owner, Joshua HR Solutions
Murrells Inlet, SC

Sent from my iPhone

Judy Nelson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Judy Nelson Affiliation: Jun. 23, 2026 No, we do not want semi annual reporting.zz…
there is not enough transparency as it is.!! no no no zz. We are losing enough money with just inflation and a stupid war..

Sent from my iPhone

Judy Nielsen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Nielsen Affiliation: Jun. 23, 2026 More perks for the billionaires 🤬 Really!! Judt another way for the to hide their income!! NO!!!!
Judy Nielsen
Sent from my iPhone

Judy Pepper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Pepper Affiliation: Jun. 23, 2026 We need transparency on our financial investments. Companies should not have the ability to withhold crucial information from us, which we need to make decisions.
Abby Pepper

Judy Ramsey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Ramsey Affiliation: Jun. 23, 2026 SEC please stop the political attacks on ABC, including the "View".
Judy Ramsey
Retired

Sent from my iPhone

Judy Reid — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Reid Affiliation: Jun. 23, 2026 No don’t do this.

Sent from my iPhone

Judy Riess — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Riess Affiliation: Jun. 23, 2026 Please keep quarterly reporting. The more we know about a company's health the better we can understand their future. More transparenty is vital. Why hid a company's fiscal condition?

Judy Rocke — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Rocke Affiliation: Jun. 23, 2026 I do think it is important to keep reports quarterly. It is a way to keep everything transparent for all.

Sent from my iPad

Judy Rocke — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Rocke Affiliation: Jun. 23, 2026 I do think it is important to keep reports quarterly. It is a way to keep everything transparent for all.
Judy Rocke
763 Kickapoo Dr
Danvers, IL. 61732

Sent from my iPad

Judy Salgado — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Salgado Affiliation: Jun. 23, 2026 These regulations were put in place for a reason. Just leave it alone.
Judith Salgado, voter

Sent from my iPhone

Judy Sanstad — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Sanstad Affiliation: Jun. 23, 2026 We need quarterly reports to keep everyone on equal footing!

Judy Schomaker — Jun 23, 2026
Subject: S7-2026-15 From: Judy Schomaker Affiliation: Jun. 23, 2026 Judy Schomaker DC Tour

Guide for 15 years now living in Florida

Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact.

The truth will out for the American people.

We all have checks and balances in our lives. They keep us real.

We were given stock from both our families. It is something that they could do to get us started in our adulthood and keep us. We all have to be good keepers of all that we have been entrusted with

Greed becomes more Greed without compassion, understanding and duty to those who placed their money and trust for truth and justice in you.

Thank you.

Judy Talley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Judy Talley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Do NOT stop quarterly reporting. As an invester, I need to know what's happening that affects my investments in the short and long term. If you stop quarterly reporting, it means I have to rely on second hand sources. It means I only have what people want to report, rather than what they must report. It means I have less control over my money.

Judy Thacker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Judy Thacker Affiliation: Jun. 23, 2026 We oppose the SEC doing away with quarterly reports

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Judy Zito-Pry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Judy Zito-Pry Affiliation: Jun. 23, 2026 Terrible idea and not in favor of it at all!!
Judy Zito/Nurse Practitioner/Investor
Advocate for the little men and women

Sent from my iPhone

Juila Kvale — Jun 23, 2026
Subject: S7-2026-15 From: Juila Kvale Affiliation: Jun. 23, 2026 Your bureaucracy is big enough to handle four reports a year. Just do your job.

Sent from my iPhone

Jule Eberle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Jule Eberle Affiliation: Jun. 23, 2026 Jule Eberle is is disabled senior citizen, A farmer, and Investor.
Honesty of this country matters to me. Being better matters to me, being ethical and honest matters to me, not being the
bottom of the barrel like the world expects us to be. Why cannot we not rise up above the leadership we have and prove that we dont have to follow a felon into the depths.
Thank you,
Jule Eberle

Yahoo Mail: Search, Organize, Conquer

Juli Boyd — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Juli Boyd Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting!
Thank you,

Juli Evangelista — Jun 23, 2026
Subject: S7-2026-15 Comment From: Juli Evangelista Affiliation: Jun. 23, 2026 I am an investor and I want to keep the reporting quarterly. We don’t need any more opportunity for waste, fraud and abuse.

Sent from my iPhone

Julia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julia Affiliation: Jun. 23, 2026 I am a business owner and I think quarterly reporting is vital for investors and business owners. It keeps everyone honest and ensures all citizens can make wise choices about investments now and into the future.

Sincerely,
Julia Shaw
JSD Creative

Julia Cuellar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julia Cuellar Affiliation: Jun. 23, 2026 Look out for your everyday citizens! We're already struggling every day, keep quarterly reporting!

Julia Flood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julia Flood Transparency and accountability are key to investor

confidence and a strong economy. Frequent reporting is necessary to assure those of us trusting our future security to companies using our dollars to grow and prosper. Do not reduce reporting requirements, please.

Julia Gross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julia Gross Affiliation: Jun. 23, 2026 Quarterly reporting is essential for investors and the public to know what is going on within a company. Keep quarterly reportinvg a requirement. No shadow corporation concealing of their financial status.

Julia Hathaway Commercial real estate Paralegal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julia Hathaway Allowing corporation leadership to only report every 6 months will put my investments at risk. Corporations are not people, and the publicly traded companies are focused on providing dividends for their major investors. We have seen that greed and corruption are the result of pressure by big investors' focus on returns, and that leadership falls into the scheme to maintain their own position. Examples are Enron and even The Trump Organization. I am retiring soon and need to be able to see, in time to make educated decisions, what my investments are doing. The biggest investors have a seat at the table. This new rule would only hurt me -and other smaller investors.

Julia Landress — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Julia Landress Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: STOP supporting Wall Street at the expense of Main Street!

Julia Nickson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julia Nickson Affiliation: Jun. 23, 2026 Julia Nickson Actor As if the income divide isn't already horrendous . Why are you trying to make it worse!!!! Shame!

Julia Phillips — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julia Phillips Affiliation: Jun. 23, 2026 My name is Julia Phillips and I work in mental health. Quarterly reporting is necessary to keep everyone accountable and the economy healthy.

Get Outlook for iOS

Julian Master of Economics — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julian Keep reporting as minimum 4 times per year. Companies should be disclosing as much as possible, and as often as possible, if seeking investment from the public. Reducing the frequency of reporting will only distort or remove information about the

company's finances and performance. Investors need more transparency not less.

Julian Saunders The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julian Saunders 100% against the proposal to reduce the reporting requirements from 4 times a year to 2 times/year.

Julian Ziskind Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julian Ziskind Please do not change the rule as reporting lets investors know how a company is working. Thank you.

Juliana Quadrozzi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Juliana Quadrozzi Affiliation: Jun. 23, 2026 Juliana Quadrozzi
ACCESSIBILITY!

Julie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julie Affiliation: Jun. 23, 2026 Julie Horn Retired. Keep SEC current reporting requirements. These guardrails were established due to Enron. The VOTERS will not tolerate the reduction of needed "safety nets."

Julie Agles-Jankee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julie Agles-Jankee Affiliation: Jun. 23, 2026 PLEASE KEEP REPORTS QUARTERLY.
ALOT CAN HAPPEN IN 6 MONTHS AND WE NEED TO STAY INFORMED. PLEASE KEEP US INFORMED. IT'S UP TO YOU TO PROTECT AND ENLIGHTEN US.

Julie Browning — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julie Browning Affiliation: Jun. 23, 2026 I vote and support quarterly reports. We need more transparency not less. What are they trying to hide?!!

Sent from my iPhone

Julie Chaffin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julie Chaffin Affiliation: Jun. 23, 2026 Most of my life’s savings are controlled by companies subject to these rules. Please do not release them from quarterly reporting, we need regular checks so that we know what they are doing. My savings may die in secrecy.

Julie Chaffin
Brandon, MS 39047

Julie Chambers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julie Chambers Affiliation: Jun. 23, 2026 This is so wrong. Transparency!

Julie Feeney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julie Feeney Affiliation: Jun. 23, 2026 Julie Feeney, retired,
Having a quarterly report generated by today's computer standards should not be to much to ask of companies that want our financial backing.
This helps keep them honest and possibly catch financial anomalies earlier.

Julie

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julie flynn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: julie flynn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission,
I am writing to voice my OPPOSITION to the proposed idea of semi-annual financial reporting. Less frequent reporting can disrupt market transparency, enable potential manipulation, or make it more difficult for investors to track performance.
The change to quarterly reporting in 1970 was implemented to provide shareholders and the market with consistent, timely transparency in order to prevent companies from hiding operational losses or financial difficulties. Those concerns remain and are even more prevalent in today's market.
Regards,
Julie Flynn

Julie Garcia N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Garcia There is nothing broken to fix here! Quarterly reporting is and has been completely manageable. Go find something else to do.

Julie Goings — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Julie Goings Affiliation: Jun. 23, 2026 Waiting 6 months is much too long. There is proof that quarterly is best for the market as well as for investors. Switching back to bi-annually makes sense, so it seems suspect that this is
even being considered. My family is be no means wealthy, but we have investments that could be devastated by the loss of 30% which is the percentage at risk if we return to bi-annually. Prices are up and there's no promise that won't continue which makes the
loss of the amount of money/savings very serious. We've also had enough fraud and abuse of average investors by the likes of Enron and the like. Do not move us from quarterly reports. People have the right to know what is going on with their investments in
a timely manner. Our financial well-being must be priorized over what seems to be only a

preference of companies and corporations. Quarterly is transparency. KEEP IT. Thank you, Julie Marsh

Yahoo Mail: Search, Organize, Conquer

Julie Hicks — Jun 23, 2026
Subject: S7-2026-15 From: Julie Hicks Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!

Sent from my iPhone

Julie Invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Julie Laroe — Jun 23, 2026
Subject: S7-2026-15 From: Julie Laroe Affiliation: Jun. 23, 2026 Leave it quarterly.

Sent from my iPhone

Julie Larson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Larson I oppose the new SEC rule that would allow semiannual rather than quarterly reports from public companies. We need the transparency that quarterly reports allow, especially in today's world. Less reporting could result in increased volatility and decreased trust. As AI becomes commonplace businesses have less of an excuse that the reports take too much time. Please do NOT change the system to reports just twice a year.

Julie Lemish Rex Travel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Lemish I think it is an absolute mistake to allow companies to elect to only produce company reports 2 times per year. Life moves incredibly quickly and with AI

that is speeding up even more. To leave investors in the dark for 6 months at a time will leave them ill informed on the companies they own. When reports do eventually come out negative, those companies will be punished and be much more volatile for investors. Given how many people rely on investment income to fund their retirements and lives, this is a dangerous game. I hope you will come to your senses and keep quarterly reporting requirements for all publicly held companies. If companies want to operate in the dark, they should have remained privately held companies! Julie Lemish President Rex Travel

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Julie M — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie M Please keep companies transparent. I would greatly prefer that they give quarterly reports and not just twice a year. As a stock holder, that is not keeping me well informed. Thank you!

Julie Moore — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Julie Moore Affiliation: Jun. 23, 2026 Please do not change the reporting to investors like myself from. three months to six months. I need information at a 90 day time frame

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Julie Pickett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Pickett Please do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! Less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Keep the required reporting at four times per year.

Julie Rettberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julie Rettberg Affiliation: Jun. 23, 2026 Please keep quarterly reporting. We learned the hard way with Enron. There is no good outcome to allowing longer time periods. It only allows time to hide the true accounting from the public.

Julie Stowasser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Stowasser I vehemently object to extending the reporting period from three months to six months before meaningful transparency is provided to investors. In fact, I also object to the existing three month delay. Thirty days should be more than sufficient. Investors deserve timely disclosure of significant ownership positions and changes so they can make informed investment decisions. Delaying transparency for three months, let alone six months, undermines market integrity, disadvantages ordinary investors, and creates an uneven playing field that benefits large institutional investors at the expense of the investing public. The SEC's mission is to protect investors and maintain fair, orderly, and efficient markets. Extending disclosure deadlines moves in the opposite direction. The Commission should shorten reporting deadlines, not lengthen them.

Julie Thies Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Thies We absolutely believe that quarterly reporting is essential for transparency and to let shareholders make better, informed and timely decisions. Do not change the quarterly reporting standards.

JULIE WEINBERG Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: JULIE WEINBERG Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Changing this regulation is simply bad policy.

Julie Williams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julie Williams Affiliation: Jun. 23, 2026 Stop helping corporate America cheat retirees out of their tiny investment income. After a life of service to others, the reward should not be poverty.

Sent from my iPhone

Julie Yamaguchi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julie Yamaguchi There should be as much transparency as possible from publicly held companies. Historically businesses have fared worse when they were required to release reports less frequently and it places more of a burden on shareholders to determine how the company is doing. Please do NOT reduce the requirement to submit reports from quarterly to semi-annually.

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julie yates — Jun 23, 2026
Subject: S7-2026-15 Comments From: julie yates Affiliation: Jun. 23, 2026 Julie Yates, small business owner. I'm
TRYING to retire before I die. How many more years do I have to work before I can afford to rest before I die?

Julie Yates

Julie Zimmer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Julie Zimmer Affiliation: Jun. 23, 2026 There is over-regulation in government, but quarterly reports aren't "it." Please don't shirk your responsibility. - Julie Zimmer, citizen, New Hampshire, retired teacher/editor

Sent from my iPhone

Julio Jimenez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Julio Jimenez Affiliation: Jun. 23, 2026 Dear Sirs,
As a soon to retire citizen who spent years saving and investing for that goal, I will be managing my investments and need frequent and honest reporting to protect my nest egg.
Counting on your protection.
Sincerely,
Julio J Jimenez
15702 SW 59th Terr
Miami, Fl 33193

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Julio Navarro — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julio Navarro This proposal is a terrible idea that has no business even being consider. As a small investor, I need to know how a company is performing and the only to do that is by knowing their financial information. Waiting 6 months to know how a company is performing, but the insiders knowing, will put us, small time investors, in a great disadvantage. With new companies becoming public constantly, we need to know as much as possible about their financial performance. Please vote down this terrible idea so that small investor like me can have as much information as possible to invest for my family's future.

Julius Cialka Product Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Julius Cialka It seems there is very little reason to implement this change, while the downside is huge: less transparency and even bigger informational gap between retail and institutional investors.

Junaed Halim — Jun 23, 2026
Subject: File No. S7-2026-15 From: Junaed Halim To the Securities and Exchange Commission, As an individual investor, I am writing to oppose the proposed transition to optional semiannual reporting for public companies. Less transparency never creates better-informed owners. Public companies operate and change every single day. Waiting six months to receive verified financial updates leaves individual shareholders in the dark, increases investment risk, and creates a breeding ground for market volatility when data is finally released. High-quality, frequent disclosure is what makes U.S. public markets the strongest in the world. Please protect individual investors and maintain the requirement for quarterly reporting. Thank you for your time and consideration.

June Grant — Jun 23, 2026

Subject: S7-2026-15 Comments From: June Grant Affiliation: Jun. 23, 2026 Do not allow companies to rob regular investors blind. Quarterly reporting should be mandatory! June Grant, retired, IRA

June Maple — Jun 23, 2026
Subject: S7-2026-15 Comment From: June Maple Affiliation: Jun. 23, 2026 If it changes to every 6 months that is just asking for trouble. And you know who will suffer? People relying on their investments for their retirement. And you know who will pay the bills ? Taxpayers. KEEP IT QUARTERLY!

June Maple, retired taxpayer

Sent from my iPad

Jung Baek — Jun 23, 2026
Subject: File No. S7-2026-15 From: Jung Baek I strongly oppose the proposal to reduce public company reporting from quarterly to semiannually. Investing is ownership, and owners require regular, transparent updates to make informed decisions. Halving the frequency of official reports will not cure market short-termism; it will simply leave investors uninformed for dangerously long stretches. Waiting six months for financial data guarantees that when reports are finally released, the surprises will be larger, triggering sharper market reactions and heightened volatility. Furthermore, in an era of highly efficient disclosure technology, the cost-saving argument for reducing reporting frequency is heavily outweighed by the public benefit of transparency. Please protect the fair and transparent markets established by Regulation Fair Disclosure (Reg FD) and reject this proposal. Individual investors need timely information, not fewer updates.

Junious Henderson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Junious Henderson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do the right thing and uphold the standards that protect investors and traders, the system is already fixed enough. No more edge is needed to favor market makers and manipulators.

Justin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Do nor let companies reduce transparency, it allows investors to know if the company is still worth the price of the stock.

Justin Bradley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Bradley Filings should remain quarterly for businesses. As a measure of how they are being run for those investing in those companies we need that level of transparency. In the age of AI this is particularly relevant as 6 months could see dramatic changes to the position of a company given unanticipated changes. Would be disappointing and definitely negatively impact my desire to invest in companies where they don't have to report transparently.

Justin Gannon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Gannon Over the past 5 years, the SEC has accelerated its objective to heavily obfuscate information and data reporting for Wall Street insiders at the detriment of American citizens and global investors. This is yet another reduction in required reporting and reduces transparency in the public markets. It is quite clear the SEC has no interest in protecting individual investors. The proposed argument, in favor of semiannual reporting, suggests that it is a costly burden for corporations to report their financials four times a year. This argument has no merit as companies collect and review this data regularly to ensure operations are working as intended. This new rule proposal gives fraudulent companies more time to untangle and cook their shady financials. Imposing a rule like this, at a time of intense financial risk due to the failing data center and AI investments, foreign wars impacting costs of all goods, and large level of skepticism and admission from the president and his cabinet regarding insider trading, is irresponsible at best, and intentionally malignant at worst. You should be enforcing more transparency, not less.

Justin Godfrey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Godfrey I am writing to urge the SEC to maintain quarterly reporting requirements. As an individual, or “retail,” investor, I believe that allowing semiannual reporting requirements will disadvantage me and tens of millions of investors like me. Less information will keep the average investor in the dark, will lead to a greater potential for higher market volatility, and likely increase the chances of insider trading that will be harder to investigate and prosecute. All of this creates an uneven playing field that is anathema to truly free and fair capitalism. Thank you for your consideration.

Justin Grant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Grant Please do not eliminate quarterly reporting requirements for public companies. As an individual investor I rely heavily on information provided by those reports to make investing decisions which will impact my financial future. Allowing companies to operate with less transparency hurts everyday retail investors like myself while providing additional opportunities for fraud. With the technology advancements we have today there is no good excuse for a publicly traded company to not provide this transparency to their investors.

Justin Larsen Corporate Operations Leader; Owner/Founder of Starr Stuff Jewelry, Co. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Larsen This is shameful legislation and obviously part of the ongoing Grift of the Century. The people behind all of this may not ever see justice, but history will remember. I invoke the Law of Threefold Return on agents of dehumanization. This legislation represents an insidious form of dehumanization on a huge scale. I do not consent. My people on all levels of existence do not consent. There will be repercussions.

Justin Lawson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Lawson On the face of this proposal, it seems to be

operating in the spirit of "fairness" out of a general interest to ease the burden on the companies being impacted by the quarterly reporting requirement. In the Federal Register proposal text, you state the case against this quite plainly in section III using terms so clear as to command their ascent; Interim reports provide investors with material information about the financial performance of their companies during a fiscal year. It is easy in the technological landscape of today to suggest that the requirements put into place nearly 100 years prior are out of date, lacking clarity, or extreme in their application. It is easy to say those things without considering the context of why the current requirements were enacted in the first place. The market exists as it is today because of the framework that has been painstakingly built over the last 100 years to force regulatory requirements as a means of producing public trust in the market. Considering that the product of these requirements is public trust in the market, it must be understood that to reduce the reporting requirements is to directly and negatively impact the very manner by which that trust is produced. The SEC rules are the very underpinning of more than the US Market Economy. The downstream regulatory implications must also be considered and weighed proportionately. When the upstream Federal Regulatory Requirements are relaxed, the downstream secondary regulatory requirements within industry become exponentially relaxed to a degree that requires a greater constriction of regulation to correct. The Free For All Manipulated Market of the early twentieth century necessitated these requirements; to reduce them now suggests a willingness to return to that type of market. I will move toward closing my comments with reference to another line in the Federal Register proposal. To the extent that companies could not previously do so due to quarterly reporting, companies electing semiannual reporting may employ business strategies that may help ensure these companies' long-term viability. This statement suggests that weak businesses should be valued more than their investors and allowed to survive longer by not reporting their underlying weakness in the interest that they might find a way out. In closing, these two statements taken from your own filing demonstrate the only reasoning required to highlight the absurdity of this proposal. I look forward to the greater value of public trust and the greater lack of public support to overrule these proposals.

Justin McHargue — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin McHargue I disagree with the idea of allowing businesses to have less transparency, moving to semi annual filings will mean less ability for me to evaluate my investments and make appropriate decisions. It will almost certainly lessen my confidence in the integrity of the stock market overall, and forced me to find alternate methods of investment.

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justin morgan — Jun 23, 2026
Subject: S7-2026-15 Comment From: justin morgan Affiliation: Jun. 23, 2026 I refuse to let companies think they do not have to report to the people. There is a right to freedom of information and we will not stand for this attack to let greedy companies run wild.

Justin Philippi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin Philippi This is a terrible idea. Companies face a meagre amount of effort to inform their shareholders of the business fundamentals on which they have staked ownership in the firm. Providing less information to investors will not make smarter investments or less volatile investments. The cost of this work is largely automated, and will likely be further automated with advancements in AI, to the point that there is no disincentive to reporting at the current frequency. The cost is already established, and the owners (shareholders) are not asking

for this.

Justin Scholfield — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Justin Scholfield Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We have rampant fraud everywhere. The fact that the sec is even considering this casts doubt on the integrity of the organization. It's screams let's leave a massive loop hole open to cook books and cover up issues investors need to know about. Don't be ****ing morons in it for a quick buck.

Justin W Schulz None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justin W Schulz Do not reduce company reports from 4 times a year to 2. Transparency and frequent disclosure are essential to maintaining healthy markets.

Justine Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Justine Wilson Transparency creates informed and educated consumers. Lack of information creates chaos.

JW None — Jun 23, 2026
Subject: File No. S7-2026-15 From: JW There is no good logical reason to make it harder for an average citizen to follow any investment. Social Security is now being called a benefit when it was our money Congress took and never replaced. We are told it will not last and any payment will be less money than what has been contributed. You are asking us to trust and wait six months to learn more if our investments are doing well. No! This is not a good idea. On paper it may seem good, but without information, monitoring and accountability the common citizen has a harder time. Allow digital options if mailing forms is hurting companies.

Jward — Jun 23, 2026
Subject: S7-2026-15 Comment From: Jward Affiliation: Jun. 23, 2026 Quarterly reporting is vital.

l Jeannette Ward

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jwoodkibbe — Jun 23, 2026
Subject: Comment on S7-2026-15 From: jwoodkibbe Affiliation: Jun. 23, 2026 No. Ripping off the American people.

Sent from my Galaxy

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j_c_nipper — Jun 23, 2026
Subject: S7-2026-15 Comments From: j_c_nipper Affiliation: Jun. 23, 2026 To whom it may concern, There is way too much not being reported as it is, in my opinion. This needs to be open, honest, and straight forward for everyone involved. My mother is living off of the money she gets from stocks and bonds and I will be living off of it too in the near future. I do not trust the CEO's in the least to do what is right for the public and I will lose faith entirely if this goes to twice a year. There is a tremendous amount of insider trading going on as it is and the rich just keep getting greedier and richer while everyone else is getting less while working themselves to the bone. There needs to be the oversight for trust and accountability and this needs to continue to be quarterly.

Courtney Nipper

Sent from my Galaxy

K C — Jun 23, 2026
Subject: S7-2026-15 Comment From: K C Affiliation: Jun. 23, 2026 Those who invest have the right to all governmental reporting, tax information and quarterly updates on the investments. Without said information, only insiders will profit and we will enter a third Great Depression.

K D — Jun 23, 2026
Subject: S7-2026-15 Comments From: K D Affiliation: Jun. 23, 2026 Please force companies to continue reporting as they have been doing!

K E Absher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: K E Absher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the reporting the same as it is.
We need to be able to see all timely activity on our a counts.
It is important to all!!!

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k j — Jun 23, 2026
Subject: S7-2026-15 Comments From: k j Affiliation: Jun. 23, 2026 Kathleen Jennings This is just another way of keeping my money tied up in stocks I can’t keep track of to save them money and not accommodate your financial needs or wants

Sent from my iPhone

K S — Jun 23, 2026
Subject: S7-2026-15 Comment From: K S Affiliation: Jun. 23, 2026 Kris Soto, manager. Financial reports should probably be required more frequently, definitely not less so.

K Sav — Jun 23, 2026
Subject: S7-2026-15 Comments From: K Sav Affiliation: Jun. 23, 2026 Companies will continue to provide quarterly reporting to be able to calculate state & local taxes. It is not a hindrance to do it because states & localities want their share of income quarterly. They need to continue to report to their shareholders on a wuarterly basis.

Sent from my iPhone

K Townson — Jun 23, 2026
Subject: S7-2026-15 From: K Townson Affiliation: Jun. 23, 2026 Keep it public. Keep it legal.

K Walsh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: K Walsh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I object to the ending of quarterly reporting. It's not broke so don't "fix" it. Don't try to convince us twice a year will be fine. For who?
I worked for decades to earn enough money to invest in America and it's businesses and now you want to pull a stunt like this? Are the people/corporations behind this so greedy that they want more of our hard-earned investments, they don't have enough? Shame on you for even considering this travesty.
If this happens then I take my investment portfolio and find something else to do with it.
SHAME SHAME SHAME

K. Brent — Jun 23, 2026
Subject: S7-2026-15 Comment From: K. Brent Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING! 😡

K. Culbert — Jun 23, 2026
Subject: File No. S7-2026-15 From: K. Culbert As an individual investor, I have regularly used the quarterly reports over the last 45 years I have been an investor. I find it enables me to see the company's financial picture on a more timely basis. And I think it also helps the company to get a clearer idea of whether it is achieving its goals. In this fast paced world too much change can happen in 6 month. Every 3 months is a good compromise for companies to share their finances. With the help of computers and AI it should not be a burden to produce the reports for even the smallest companies. Without the quarterly reports, it is easy for an investor to miss important information.

K.B The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: K.B I want quarterly statements not 2 statements a year. There’s too much Companys can hide in that time. Investors deserve transparency every 3 months not 2 a year.

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k9rgood — Jun 23, 2026
Subject: S7-2026-15 Comments From: k9rgood Affiliation: Jun. 23, 2026 Quarterly reporting is necessary for ensuring timely financial information that is used by investors when investing in company stock. The 3 month time frame is fair and a longer period allows for developments in earnings, and other financial indicators , to change and blindside investors. It is essential for investor trust and the integrety of the stock market that the quarterly reporting stays in place

Sincerely,

Tammy Buckles
408-393-7356

Sent from my Galaxy

Ka tr yeb Marr — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ka tr yeb Marr Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue the current practice of sharing information, not doing this. Will keep Americans at a disadvantage- open book is the best policy!! thank you

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Kabir Grewal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kabir Grewal Companies should be required to provide more transparency to investors, not less!

Kaelee Darling — Jun 23, 2026
Subject: S7-2026-15 From: Kaelee Darling Affiliation: Jun. 23, 2026 The convenience and cost reduction on filing quarterly only benefits the companies and none of its shareholders. How can less transparency ever be the appropriate action to take when we're talking abd MONEY? This decision benefits the few and screws over the many. Please do not revert to semi-annual filing.

Kailee Zingler — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kailee Zingler Affiliation: Jun. 23, 2026 Kailee Zingler, Compliance Officer, Chicago.
Please don't wipe away working people's hard earned money in favor of rich people's valuation.
We working people actually spend the money and keep the economy circulating. Rich people hoard and
the overall money in circulation suffers.

Kailee V. Zingler

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kaiulani Wharton — Jun 23, 2026
Subject: S7-2026-15 Comments From: kaiulani Wharton Affiliation: Jun. 23, 2026 The quarterly reporting is working. Don’t mess with it!

Kaiulani W Wharton

Kakthleen R Healy Investor in 401k and Annuity — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kakthleen R Healy Given the nefarious activities of many financial institutions in the USA, I believe it is critical to have this reporting as often as possible. The idea of stopping this is opening the door to fraud and criminal activities.

Kaleb Chaudoir — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kaleb Chaudoir Affiliation: Jun. 23, 2026 My name is Kaleb Chaudoir and as a Senior Analyst in the CPG world I am in full support of quarterly reporting. Please keep this level of transparency in play for the sake of all stakeholders!

Kambiz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kambiz We need to at least maintain what little corporate financial accountability we currently have. Changing the corporate reporting period to semi-annually from quarterly will benefit no one but insider traders and give companies the ability to brush financial losses under the rug to where no one is held accountable and the individual shareholder will pay the price. So much of our economy is based on figurative earnings and as a country, we are already trillions of dollars in debt. This potential change will further plummet the economy more than we should permit. Do what is needed for the people and economy, and do not succumb to executive pressure. Please give thorough consideration and thought to the implications this change will bring, and if it is actually beneficial for the general population. Keep the quarterly reporting requirements for publicly traded companies. Thank you. -A concerned citizen

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Kane Gunn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kane Gunn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
DO NOT EXCLUDE OR REMOVE QUARTERLY REPORTING.
WE NEED REFULATION TO PREVENT FRAUD NOW.

Kanwal Dhindsa Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kanwal Dhindsa This proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a big mistake. Investors are part of these companies and they deserve to know better about what's happening inside the companies. Thanks!

Kapil Jain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kapil Jain For individual investors, we need more transparency and frequency of communication and not less.

Kara Callahan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kara Callahan Affiliation: Jun. 23, 2026 Do not do this to the American people! This is so dangerous for shareholders and corporations have too much power already!

Kara Surface — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kara Surface Affiliation: Jun. 23, 2026 Kara Surface, head

cashier for Ace Hardware. Companies should not be allowed to go dark, as it leads to fraud and not transparency in what the company is doing. Companies
should be held at the same standards as a US citizen if we have to be able to show our net worth so should they and they should not be able to hide it for 6 months at a time. Little companies don't get this opportunity so big companies shouldn't either. This is just a big companies trying to hide what they are actually doing!

Sincerely,
Kara Surface

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karel hill — Jun 23, 2026
Subject: S7-2026-15 From: karel hill Affiliation: Jun. 23, 2026 Bad call! Put it back!

Karen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Affiliation: Jun. 23, 2026 Eliminating quarterly reporting is only helpful for large companies who want to hide what they are doing. It doesn’t help the average investor.

Sent from my iPad

Karen Abrams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Abrams Please keep giving me updates about each stock/holding quarterly. Half a year is not enough.

Karen Agugliaro — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Agugliaro Affiliation: Jun. 23, 2026 Don't let them cash out under the radar! Keep em accountable!

Karen Bailey — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Karen Bailey Affiliation: Jun. 23, 2026 Keep quarterly middle class cant afford any more losses

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Karen Balbi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Balbi Affiliation: Jun. 23, 2026 I worked for a large Fortune 500 company and witnessed changes in operations to stay compliant with laws and of course take advantage of tax breaks.

This is what happened quarterly,

I can see things getting out of hand easily if the goal post is deferred. Oversight and accountability are important. Keeping a quarterly rhythm helps keep surprises to a minimum.

Kay Balbi

Karen Bordewyk — Jun 23, 2026
Subject: S7-2026-15 From: Karen Bordewyk Affiliation: Jun. 23, 2026 Please keep reporting quarterly. I am beginning to trust no one in business. I have stocks and bonds and don't trust them to be honest.

Karen Commiato — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Commiato Affiliation: Jun. 23, 2026 No way! There is enough going on with NO transparency. The rich get richer. Quarterly reporting is a must! If they aren't doing anything wrong, why not report?

Sent from my iPhone

KAREN FERGUSON — Jun 23, 2026
Subject: S7-2026-15 Comment From: KAREN FERGUSON Affiliation: Jun. 23, 2026 Karen Ferguson, Craftsperson.
I'm small time; but I report quarterly. I remember Enron and Madoff ripping off folks. We can't let that happen again.

Sent from my iPhone

Karen Firkser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Firkser Affiliation: Jun. 23, 2026 Dear SEC: Please KEEP Quarterly Reporting! Thank you!

Sent from my iPhone

Please excuse any typos!

Karen Firkser

Global Partner Alliance Mgr.
703-357-4842 Mobile
kfirkser@outlook.com

Karen Franklin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Franklin Affiliation: Jun. 23, 2026 The populace, especially investors, needs more info not less! Don’t become SEC-retive!

Sent from my iPhone

Karen Free — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Free Affiliation: Jun. 23, 2026 The pitchforks are coming. This corporate corruption must be stopped.

Karen Gayda — Jun 23, 2026
Subject: S7-2026-15 From: Karen Gayda Affiliation: Jun. 23, 2026 With the level of corruption in business and government these days, we need more accountability, not less. Keep this quarterly

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Karen Gerbig — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Gerbig Affiliation: Jun. 23, 2026 Do not allow this 6 mos. Vs 3 mos reporting proposal to pass.

Yahoo Mail: Search, Organize, Conquer

Karen Golden — Jun 23, 2026
Subject: S7-2026-15 From: Karen Golden Affiliation: Jun. 23, 2026 Too many crooked guys in charge!

Karen Greenwood — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Greenwood Affiliation: Jun. 23, 2026 Keep this quarterly. As disabled veteran, I need to maintain transparency. To my future finished.

Karen Gust — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Gust I think we should continue requiring quarterly reports from the companies in which we invest. As investors, it is important that we stay informed about their performance, progress, and overall financial health. Regular quarterly reporting provides transparency, helps us monitor results against expectations, and allows us to make informed decisions regarding our investments.

Karen Haber — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Haber Affiliation: Jun. 23, 2026 This administration is doing everything in its power to take information away from the citizens and preserve it for the elite, powerful and “connected”. That is not democracy. That is oligarchy.

Sent from my iPhone

KAREN HAMILTON — Jun 23, 2026
Subject: S7-2026-15 Comments From: KAREN HAMILTON Affiliation: Jun. 23, 2026 Quarterly. Hopefully to keep honesty and integrity. I am retired now, but have always worked directly the public as well as the private sector all my working career. Also, I was raised in
a time where you treated people the way you expected to be treated. While that can be/ will always be difficult simply because we are human, we still need to strive to always do what is FAIR AND HONEST! I thank you in advance for always treating others the
way YOU would like to be treated. B.K. Hamilton

Yahoo Mail: Search, Organize, Conquer

Karen Hanas — Jun 23, 2026
Subject: S7-2026-15 From: Karen Hanas Affiliation: Jun. 23, 2026 SEC

Has quarterly reporting changed anything?
Are you interested in not allowing another ENRON?

Karen Hanas
Former Director Insurance Company
Former family counselor
Still a mom
Sierra Madre, CA 91024

Karen Hensey The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Hensey Please do NOT let the semiannual reporting move forward . This would not help investors it would only stifle good conversations with the financial institutions and be unable to give good feedback as well

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Karen J Shaw — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen J Shaw Affiliation: Jun. 23, 2026 Need to keep reports quarterly. I need to know how my investments are doing . Should really do it monthly!

Karen Johansen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Johansen Affiliation: Jun. 23, 2026 We need regular, frequent, open, upfront, available, information reported at least quarterly to keep companies honest.

I have lost thousands of dollars due to fraud and embezzlement in my own investments over the years. Steward Healthcare most recently. The mismanagement of funds disrupted the abilities of well trained medical personnel to provide good care. The hospitals were not able to maintain equipment because Steward wouldn't pay their bills. Resulting in death and poor outcomes in some patients in some parts of the country. Thieves can only hide for so long before their deeds are uncovered. Let's not give them greater opportunity to do more harm.
Karen Johansen

Karen Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Jones Affiliation: Jun. 23, 2026 Karen jones
Interior Design
Be fair and transparent to investors

Sent from my iPad

Karen Kamenir — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Kamenir Affiliation: Jun. 23, 2026 Most businesses and personal accounts are reconciled with a bank on a monthly basis.
My charge card, utility bill etc. wants payments to be made monthly.
Should extending these billing dates change to every 6 months?
I receive dividend payments every 90 days OR in some cases monthly. Should I need to wait 6 months to receive payment?

These businesses can obfuscate negative information for 4 plus months before appearing in an official report.... no transparency throughout that time.
To issue a report every 3 months should not be a hardship or financial burden since we have accounting automated .....and now enhanced using AI. Too much can be hidden.
Karen Kamenir
Retired

Karen P. Kamenir
Dobson Glen
Mesa, AZ 85202

(C) 267-269-1573

“The capacity to learn is a gift; the ability to learn is a skill; the willingness to learn is a choice.”

No matter how many mistakes you make, or how slow your progress, you are still way ahead of

everyone else who isn't even trying. T. Robbins

Karen L Gatto — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen L Gatto Affiliation: Jun. 23, 2026 Keep everything transparent and keep requiring quarterly reporting!

Karen L Gatto

Sent from my iPhone

Karen Larson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Larson Affiliation: Jun. 23, 2026 Keeping company reporting at the current schedule, every three months, protects the buyers and keeps the company honest and current on their obligations to their shareholders. I highly recommend keeping this financial reporting quarterly. Why change something that works for all concerned.

Karen Larson

Karen Martindale Orite Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Martindale Orite I think the planned reduction in reporting requirements is both risky and unnecessary. As a small investor I rely on timely information to make decisions.

Karen McGhee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen McGhee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
2O SON OF SPIRIT!
The best beloved of all things in My sight is Justice; turn not away therefrom if thou desirest Me, and neglect it not that I may confide in thee. By its aid thou shalt see with thine own eyes and not through the eyes of others, and shalt know of thine own knowledge and not through the knowledge of thy neighbor. Ponder this in thy heart; how it behooveth thee to be. Verily justice is My gift to thee and the sign of My loving-kindness. Set it then before thine eyes.
Baha'u'llah
Hidden Words of Bahá'u'lláh

Karen McLaughlin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen McLaughlin Keep reporting at 3 months. We should have clear, accurate and timely information to make informed investment decisions. We should check frequently to prevent fraud. Frequent reporting will help prevent ballooning debt, lawsuits, vanishing customers. Quarterly filings force fraud into the open. I strongly feel that we need to keep financial reporting at every three months.

Karen McNamara — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Karen McNamara Affiliation: Jun. 23, 2026 Keep the quarterly reporting- what do you have to hide by not other than corruption in the system? Leave this transparency alone! I want to know what my accounts are doing in a timely manner!!

Karen McNamara
Puyallup, Washington

Sent from my iPhone

Karen Miller Taxpayer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Miller Bad idea!!

Karen Morgan Registered Nurse , Alantic Health — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Morgan Please keep reporting of Stocks, Bonds etc quarterly so I can track my investments..I have worked hard my whole life and these are my investments for a secure retirement. Thank you

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Karen Mosier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Mosier Affiliation: Jun. 23, 2026 I am retired and want the quarterly updates to remain.

Karen Musketnuss — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Musketnuss Affiliation: Jun. 23, 2026 KEEP Quarterly reporting! I work ing the financial industry, primarily BSA AML / KYC. We need to know current officers/owners, business structures ect….. K Musketnuss

Sent from my iPad

Karen Noble — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Noble Affiliation: Jun. 23, 2026 As retirees with multiple financial losses in the past, now at age 75, every penny of our investments is vital. We already have stripped cable tv, Pandora music, magazines, and travel from our lives. Knowing human nature, we perceive less accountability as totally unacceptable. Please keep quarterly reports! Karen and Robert Noble, Tehachapi, CA

Karen

Karen Norris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Norris Affiliation: Jun. 23, 2026

Karen Petix-Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen Petix-Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting needs to remain in place. If this rule changes it gives more chance for fraud. Average Americans are losing more opportunity for growth, investments and profits for the good of the billionaires. We will be unable to track and trade fairly.

Karen Powers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Powers Affiliation: Jun. 23, 2026 My concern is inside trading and the potential for fraud. I do not see any benefit to make this change!!!

Sent from my iPhone

Karen Price — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Price Affiliation: Jun. 23, 2026 Why would you or any taxpayer/ invester want less overseeing? That's just not in our best interest. Quarterly is working, isn't it? If not maybe it should be made MONTHLY

Get Outlook for Android

Karen Price — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Price Affiliation: Jun. 23, 2026 Why would you or any taxpayer/ invester want less overseeing? That's just not in our best interest. Quarterly is working, isn't it? If not maybe it should be made MONTHLY .

Karen Redman-Marks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Redman-Marks Imagine if business, even small business, only reported their monetary taxes every six months to the Comptroller/IRS, instead of quarterly? The time slippage of reporting every quarter is hard enough for small business to navigate future buying and restock prices and options. Stay quarterly ! The SEC needs to work for us, not sceme against us!

Karen Rinke — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Karen Rinke Affiliation: Jun. 23, 2026 I have found quarterly reporting to be very helpful in our decision making for investing. History shows that it works. Please keep the quarterly reporting in place. Karen Rinke

Sent from my iPhone

Karen Rund — Jun 23, 2026
Subject: S7-2026-15 From: Karen Rund Affiliation: Jun. 23, 2026 Quarterly reporting is the bare minimum. CEOs don't deserve any more opportunities to attempt to avoid their financial REQUIREMENTS. Keep the quarterlies coming. They get paid plenty. Make them earn it.
This is not the time to DECREASE oversight.
I am a retired healthcare worker. I had to deal with oversight every single day, and it's no big deal when you just do it. And, if you're following the regulations , reporting your compliance is easy. This is not a problem. Don't waste our time addressing a nonexistent problem. Go deal with actual issues, rather than fabricating them.
There are PLENTY of actual problems that come under the SEC's purview.
You would do much more good for the people to find the cheaters in the system, rather than make it easier for them to successfully cheat.
Please concentrate on doing your job. That is what your obligation to the American people is. To serve us.
Thank you.

Karen Sandlin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen Sandlin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Continue quarterly reporting! As tight as my budget is as a retired widow, it is absolutely necessary for me to keep up with my investments! I need those reports!

Karen Schoeb — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Schoeb Investing is ownership. When shareholders own a piece of a business, they are entitled to regular, transparent communication from that business. Weakening reporting requirements would weaken the connection between companies and the owners they are meant to serve. Some argue that fewer reports would reduce costs. Perhaps. But in an era of artificial intelligence and increasingly efficient disclosure tools, even that claim is open to debate. Others contend that less frequent reporting would ease the pressure on companies to manage from quarter to quarter. Yet short-termism is not caused by information itself; it is caused by how market participants respond to that information. Taking reports away does not make investors more patient. It simply makes them less informed. What is not debatable is this: less information rarely produces better-informed owners. Imagine owning a business but hearing from your managers only twice a year. The business would still operate every day. Decisions would still be made. Products would still launch. Customers would still be won and lost. Strategies would still succeed or fail. You would simply know far less about what was happening. That is, in effect, what is being proposed. Companies would continue to operate in real time, while their owners would receive only half as many official updates about the businesses they own. Less transparency does not

eliminate uncertainty. It amplifies it. And when information finally does arrive, the surprises are likely to be larger, the market reactions sharper, and the resulting volatility greater.

Karen Snyder — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen Snyder Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep things the way they are now!

Karen Solitaire — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Solitaire Affiliation: Jun. 23, 2026 Just a senior citizen, trying to maintain a portfolio over the years. I liked best how this quote describes delayed reporting: . “Hiding the data doesn't fix the underlying problem; it just hides the consequences”. This is a time when trust is lacking. Why add to the distrust by withholding information?

Karen St. Peter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen St. Peter Affiliation: Jun. 23, 2026 I believe Quarterly reporting must remain as opposed to the 6 month option. Reduces corruption and is more transparent. This matters to me to promote honesty, truth, accountability, and integrity if anyone can remember what Integrity means!
Karen St. Peter
Social worker
Maine

Sent from my iPhone

Karen Stavris — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen Stavris Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the reporting structure the same! Quarterly reporting is the right thing to do or as usual the public will get screwed. The rich don't care about anyone but themselves.

Karen Syverson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Syverson Affiliation: Jun. 23, 2026 My name is Karen Syverson and I'm a retired school teacher. I worked hard, at a relatively low paying job, to be able to retire. and I'm writing to strongly advocate for quarterly reporting to remain in effect. As a retail investor I rely on quarterly reports to make decisions about my retirement savings. In addition, longer gaps create an unfair advantage for corporate insiders, making quarterly reporting "optional" doesn't fix the problem because companies that opt out are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to the independent investors.

Karen Travelo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karen Travelo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I'm not an expert or a billionaire but this puts any retirement investments and my retirement savings at risk.
Transparency matters.
Please don't put an end to quarterly reporting. Thank you for your consideration.
Sincerely,
Karen Travelo

Karen Truslow — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Truslow Affiliation: Jun. 23, 2026 Quarterly reports are essential to investors, especially retirees like me who rely on their earnings for living expenses. To discontinue quarterly reporting would be a serious disservice to millions of Americans. It is vitally important for us to be informed about our financial situation on a regular basis. KEEP IT QUARTERLY!

Karen Wallace — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karen Wallace Affiliation: Jun. 23, 2026 Karen Wallace, retired. I want it left quarterly so I can assess what I have every 3 months and make necessary adjustments as needed based on the indepth statement break down that is provided to me by my investment manager.

Yahoo Mail: Search, Organize, Conquer

Karen Wistner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karen Wistner Affiliation: Jun. 23, 2026 Not Above the Law! Sick and tired if the crooked b.s.

Karen Wistner Nutritionist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karen Wistner No Kings!!! No one is Above the Law! Tired of Psyop B.S. !

KAREN YOUNG MOTLEY FOOL — Jun 23, 2026
Subject: File No. S7-2026-15 From: KAREN YOUNG Please do not reduce the number of public-company reports from four times a year to just two. I want to be more informed about the companies I own a share of; not less. Thank you

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Karen Zann — Jun 23, 2026

Subject: S7-2026-15 Comment From: Karen Zann Affiliation: Jun. 23, 2026 Keep them honest, if you can—we need quarterly reports!

Sent from my iPhone

Kari Pollert — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kari Pollert Dear SEC Committee, I have learned about the proposal, Regulation Fair Disclosure, to let companies report two times per year rather than quarterly. I am against this proposal. The title of the proposal is misleading because it is not "fair" at all. I believe it especially hurts small retail investors because we won't have current or accurate information about the companies we invest in. I don't understand why the SEC would even consider this idea. For us small business owners, we have to report our income and taxes quarterly. I have not heard any proposals from the IRS that they are considering the idea that small businesses only need to report twice a year. This proposal from the SEC feels like it came from big money, big companies, and higher levels of government, and it feels like they don't want ordinary people like myself to have the information we need to make decisions for our finances. It feels like a cover-up trying to become legislated. I very much encourage you to not allow this to happen. There is nothing wrong with leaving the system as it is because it works perfectly well. Thank you for reading my letter, Kari Pollert

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Karin Allen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karin Allen I am against putting blinders on, because more information makes for better understanding. Please don’t put out the light!

Karin Lash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karin Lash Affiliation: Jun. 23, 2026 The quarterly reporting that was put into place was done as a result of a total lack of oversight and the destruction of Enron, by immoral, greedy, lying men. Cutting the reporting requirements
and all of the dishonest, illegal and immoral goings on by tRump and his buddies is simply inviting more of the same. SEC, stand up in spite of who this clown of a president is, and show some wisdom.
This is a perfect compliment to the outrageous dishonest
& illegal actions that are taking place in this administration.

Sent from AT&T Yahoo Mail on Android

Karin Salas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karin Salas Affiliation: Jun. 23, 2026 My name is Karin Salas, I live in Utica NY and I work at the local community college preparing youth for job placement. I believe in the quarterly reporting process to keep businesses honest and transparent. By limiting reporting to only biannual the SEC would be contributing to the anti American practice of keeping both wealth and power centralized. Sheltering the rich and influential from any responsibility to “we

the people”. The elite don’t need protection from the consequences of their decisions and actions.

Sent from Yahoo Mail for iPhone

Karina Teer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karina Teer Affiliation: Jun. 23, 2026 Yes, Keep it at reporting quarterly. We need to see what is going on. They dont need any longer than that. Karina Teer Veteran.

Karla Dallas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karla Dallas Affiliation: Jun. 23, 2026 Dont remove quarterly notification. We want accountability and current information.

Karla Hills — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karla Hills Affiliation: Jun. 23, 2026 Stop rewarding the rich and let everyone have a chance.

Thanks, Karla Hills
Sent from my iPhone

Karla Kerr — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karla Kerr Affiliation: Jun. 23, 2026 Keep quarterly reports coming! How else are we to know how our investment is doing? In times that are moving at breakneck speed , information needs to be reported quarterly as it has been.
Sincerely, Karla Kerr - retired

Yahoo Mail: Search, Organize, Conquer

Karla Nash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karla Nash Affiliation: Jun. 23, 2026 Why would you want to do that, except to keep the rich, richer and the poor, poorer.

Karol Wallace-Walbancke — Jun 23, 2026
Subject: S7-2026-15 Comment From: Karol Wallace-Walbancke Affiliation: Jun. 23, 2026 No change. Keep is Quarterly.

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karolemoyed — Jun 23, 2026

Subject: S7-2026-15 Comments From: karolemoyed Affiliation: Jun. 23, 2026 As a long time stock holder, this would be an abomination! I have every right to know what's going on with the companies that I and others have an invested interest in. I'm exhausted by the continual assault being hoisted against the American people!

Karole M. Moyed

Karsten Fliegner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karsten Fliegner Reports should remain quarterly. The information can be shared electronically at low cost. Owners of business entities should be well-informed.

Karter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karter I'm worried about the decrease in transparency from quarterly reporting down to semiannual reporting. I strongly believe this will only hurt investors as we would have far less visibility into how businesses are running. A business runs every day and things change even faster than a quarterly scale. It helps us all make the most informed decisions when we see the status of the company more often. In this day, with the latest technology, tools, and even AI, the friction to publish quarterly reports is lower than ever. Please continue to require quarterly reports as anything less will only hurt investors.

Karthik Balakrishnan Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karthik Balakrishnan I feel individual investors would benefit and have benefitted significantly from corporate transparency. This transparency has a high impact on my finances, personal well being and retirement as 80% of my net worth is tied up in the stock market.

Karthik Chandrasekharan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Karthik Chandrasekharan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Dear SEC as a retail investor , a quarterly earnings help me keep my positions balanced as per the Company performance. if we reduce the cadence of earnings then we'll be flying blind for six months and might encounter a bigger shock during the semi annual earnings where my positions can be drastically impacted. This introduces a lot more volatility in the market and as an investor, I do not have any way to know how the company is performing.

Karthik Rangarajan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Karthik Rangarajan I am an individual investor and rely heavily on disclosures and reports from my portfolio companies through the quarterly SEC reporting. It is the single and most important source of truth and helps eliminate the clutter in the media, pundits, analysts And talking heads by allowing the company and its management to provide status on the

company Performance and planning. Eliminating the quarterly reporting as an option to the companies will lead to greater opacity, uncertainty and create More confusion to the individual investor. Ask yourself who you are serving by making this quarterly reports optional and which company will choose to do so if given the option to not report. This will be a big disservice to investors specially for the individual investor.

Karyn Brooks — Jun 23, 2026
Subject: S7-2026-15 Comments From: Karyn Brooks Affiliation: Jun. 23, 2026 If it’s not broken, don’t fix it. If it’s broken, fix it it’s that simple.

Kassandra Foster — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kassandra Foster Affiliation: Jun. 23, 2026 6 months is too long to not get reporting for a company that is traded publicly. The public has a right to know what is happening to their investment. This is not a game where you can change the rules after the game has begun. Our world changes in a week in this fast passed economy. AI driven momentum is forcing change rapidly, so we need reporting which should be less onerous with AI tools.

Kassandra Foster
21673
410-913-3489

Kassi Ydris — Jun 23, 2026
Subject: S7-2026-15 From: Kassi Ydris Affiliation: Jun. 23, 2026 Please hold everyone accountable and stop making it easy for people to commit corruption against regular people. I am 55 year old man. On SSI and disability. We should be helping others not
taking advantage of them.

Yahoo Mail: Search, Organize, Conquer

Kat Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kat Mitchell Affiliation: Jun. 23, 2026 Absolutely not! Accountability should be on a daily basis! When your kid does something wrong, do you tell him to wait a quarter or semi annually to review what he did. No, you address it right away.! Please have some sense here.

🌻 CHEERS

Kat Rivers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kat Rivers Affiliation: Jun. 23, 2026 Quarterly reporting is not adequate on its own, but it helps us contain some fraud. We need to keep it. It's the least we can do.

K.Rivers
73 Northaven Terrace, Rochester, NY 14621

Kate Avedissian — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kate Avedissian Affiliation: Jun. 23, 2026 No, do not let this happen.

Kate Avedissian

Kate Avedissian — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kate Avedissian Affiliation: Jun. 23, 2026 No, do not let this happen.

This is decision is poor management

Kate Avedissian

Kate Butler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kate Butler Reducing financial reporting from quarterly to 2 reports annually is not acceptable. Quarterly reports enable investors to have the confidence in making data driven decisions. Getting this information only twice per year is will erode the ability of investors to ensure an accurate fundamental analysis of the financial health of a company. Twice per year is wholly inadequate. The current climate of deregulation is already causing doubts about the credibility of the stock market. Too much corporate business and earnings variability can happen in a six month period. Maintain the quarterly reporting.

Kate Hamers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kate Hamers Affiliation: Jun. 23, 2026 This move is clearly meant to cheat. I object!
WE THE PEOPLE are individual operators and the SEC diminishes every individual whether they directly participate in stock trading or not when they try to effect the subject change.
Sincerely, KF Hamers

Sent from my iPhone

Kate Morrissey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kate Morrissey Affiliation: Jun. 23, 2026 Kate Morrissey, retired , this really matters to me because I'm going to be living off my investment which I worked extremely hard and long for . I'm not a senator or congressman whom receives information ahead of time . For once why don't you be just a little bit more honest and fair to fellow Americans not millionaires

Sent from my iPhone

Kate Ogden — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kate Ogden Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing to urge you NOT to end quarterly reporting.
I have recently retired. I'm already worried about the current administration endangering Social Security, which I paid into my entire working life. The SEC is adding to my worries, and to those of many Americans, about the safety of our savings and investments.
Please do not hurt Americans across the country by making the stock market less transparent than ever. Do not aid and abet the richest among us by hurting the rest of us.

KATE Ramsey — Jun 23, 2026
Subject: S7-2026-15 Comments From: KATE Ramsey Affiliation: Jun. 23, 2026 Quarterly reporting keeps things on the up and up. Regular publication by businesses let's those of with retirement portfolios to ensure our investments are working as predicted. It gives the chance to make changes if need be.prior to damaging our future retirement income.

Kate Ramsey
Retired teacher, Spouse of a retired US Marine

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Kate Rollins — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kate Rollins Affiliation: Jun. 23, 2026 Keep the reporting quarterly!!!!!!

Kate

Kate Wottowa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kate Wottowa Affiliation: Jun. 23, 2026 I am a retired educator. I prefer the quarterly schedule for the very reason that accountability encourages and enforces honesty. Thank you. Kate M Wottowa, Missouri.

Katherine Gardner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Katherine Gardner I am a member of The Motley Fool Community and a long-term individual investor. I believe public company shareholders benefit from regular, transparent communication from the businesses they own. Quarterly reporting helps investors stay informed about company performance, strategy, risks, and opportunities throughout

the year. Reducing required reporting from four times annually to two would provide shareholders with less information and potentially increase uncertainty between reporting periods. While I appreciate efforts to reduce unnecessary regulatory burdens, I do not believe reducing transparency is the right solution. Access to timely and consistent information is an important part of ownership and helps individual investors make informed decisions. I respectfully encourage the SEC to maintain quarterly reporting requirements for public companies. Thank you for considering my comment.

Katherine Markham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katherine Markham Affiliation: Jun. 23, 2026 Transparency leads to accountability. It leads to greater competition and more informed consumers and investors. Quarterly insights mean a greater risk of fraud and corporate insider advantages. Any moderate gains in compliance are at the public's expense, the public the SEC is responsible for protecting. Retain quarterly reporting.

Sincerely,
Katherine Markham

Katherine P — Jun 23, 2026
Subject: S7-2026-15 Comments From: Katherine P Affiliation: Jun. 23, 2026 I'm an individual investor and I rely on quarterly reports to follow my stock investments. Please continue to require companies to submit reports quarterly!
Katherine Philipp
Columbia MD

Sent from my iPhone

Katherine Schuhler — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Schuhler Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Fraud is rampant in government and big institutions. Keep them accountable. They need to remain as transparent as possible. We need more reporting not less!!!!!

Katherine Sullivan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Katherine Sullivan Affiliation: Jun. 23, 2026 As a retired person living off investments, I insist that the SEC keep the quarterly reporting rules to ensure transparency and the ability of holders to trade stocks in a timely manner.
Katherine Sullivan
Arlington, VA

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Katherine Thomas — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Thomas Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I molorenyou to leave it quarterly for all those who have their retirements invested and all who put their trust in fath in you for their future who are extraordinary people who those that make you rich. do it for them. Thank you.

Katherine Viker Esq. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katherine Viker Esq. Affiliation: Jun. 23, 2026 Keeping it quarterly keeps it honest and allows the public to make educated choices. Do not change the quarterly reports

Katherine L. Viker. Esq.
MARIE A. MATTOX, P.A.
203 North Gadsden Street
Tallahassee, Florida 32301
Telephone: (850) 383-4800
Facsimile: (850) 383-4801
katherine@mattoxlaw.com

Sent from my iPhone
(So, PLEASE excuse typos as there will be many)

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Katheryn Tuskan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katheryn Tuskan Affiliation: Jun. 23, 2026 Transparency is today a key factor in 'public trust'. If you don't have that, then what? You lose business. Who am I? Kathy. I am retired, so, like many others, I have time to pay attention.

Kathi Bonshire — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathi Bonshire Affiliation: Jun. 23, 2026 Accountability is important, financial reporting by companies and institutions are done monthly whether it is reported publicly or not so the impact to them is minimal. Since it has been in place for awhile, procedures and processes are already in place. It should be kept.

Sent from my iPhone

Kathie clock — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathie clock Affiliation: Jun. 23, 2026 Do not take us back to the dark ages!!

Sent from my iPhone

Kathie Hopkins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathie Hopkins Quarterly reporting has given investors the opportunity to adjust (either sell or buy) stocks with this clear and transparent information. Without it, companies would be able to hide any issues or problems the company is facing from their investors.

Kathleen Blair — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Blair Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What is it you're trying to hide with this new 6 month blackout on our investments. No, we don't want this to be allowed. Investors have the right to know what is happening with their investments. Should be monthly if you ask me.

Kathleen Card — Jun 23, 2026
Subject: S7-2026-15 From: Kathleen Card Affiliation: Jun. 23, 2026 Keep these birds straight..report each month. No crooks allowed!

Kathleen Christensen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Christensen Affiliation: Jun. 23, 2026 Kathleen Christensen
Retired MRI Technologist. KEEP QUARTERLY REPORTING!! Boomers need accurate up to date information. We do NOT have time to recover from downturns. We need all the safeguards to remain in place. Do the right thing for small investors.

Get Outlook for Android

Kathleen Clarke — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Clarke Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I don't need to see your reports, HOWEVER, your investors do! I'm herewith demanding the continuation of quarterly reporting to keep investors informed and helping to keep the SEC honest in their business dealings.

Kathleen Clouden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Clouden Affiliation: Jun. 23, 2026 Quarterly statements are a must...keeps companies & brokers straight. Please don't eliminate them. You are talking about our retirment savings which need to be protected.

Kathleen Clouden
245 S Cayuga Rd
Williamsville, NY 14221

Kathleen Creaghan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathleen Creaghan Affiliation: Jun. 23, 2026 Keep it. We need to cut out corruption, not encourage it. This is just more of an excuse not to do your due diligence by reporting your earnings.

Kathleen Dempsey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathleen Dempsey Kathleen Dempsey, retired. My husband and I are now relying on investments to supplement our Social Security. We need insights into the health of the companies in our portfolio in a timely fashion. As this is a very dynamic world with daily changes affecting businesses worldwide, it is imperative that the reporting of companies be kept as frequent as quarterly, or MORE often! Thank you for your attention, Kathleen Dempsey

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Kathleen Ducey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Ducey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: As a investor, I find Quarterly reports are excellent ways to see what is happening with my investments. It's not acceptable to stop stock holders from getting quarterly regular updates and information regarding our investments. These reports are part of ongoing analysis to make informed decisions. I believe it is very important to continue quarterly reports to shareholders
Respectfully

Kathleen Eastham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Eastham Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
Please keep Quarterly Reporting

Kathleen Fulmer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Fulmer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I remember the BS from Enron. Do not put hard working Americans investment in perils. The rich make enough!!!

KATHLEEN GILGALLON — Jun 23, 2026
Subject: S7-2026-15 Comment From: KATHLEEN GILGALLON Affiliation: Jun. 23, 2026 Keep quarter reporting

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Kathleen Griffiths — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Griffiths Affiliation: Jun. 23, 2026 Our institutions only work if they prioritize the powerless. Maintain the current reporting structure. We have a capital markets system that is highly trusted. We don't have that in our healthcare or our election systems. They are both broken. Thank you.

Kathleen Joyce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Joyce Affiliation: Jun. 23, 2026 Just keep the reporting quarterly. Why screw people. Doesn’t make sense. Do the right thing for a change!

Sent from my iPhone

Kathleen Lavery — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Lavery Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep things as they have been. Lots of things are quarterly...property taxes, payment of fed and ma taxes.

let's mot change the structure of how things happen.

kathleen Lavery

Kathleen Lehey — Jun 23, 2026

Subject: S7-2026-15 Comments From: Kathleen Lehey Affiliation: Jun. 23, 2026 In this time of destruction of democracy quarterly reporting is one of many guidelines that are essential to maintain. It is essential to the health of our planet and the future of humankind, Too few people with too much control is a recipe for disaster.

Kathleen Lehey

Kathleen Lowney Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathleen Lowney Do not reduce the number of mandatory reports from four to two per year. Transparency is very important, and companies would still be generating this information in order to make good business decisions, so disclosing them should not impose undue hardship. As an investor, information is crucial. Six months is far too long a span of time without information.

Kathleen Lutz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Lutz Affiliation: Jun. 23, 2026 I guess I can remove all of my money and invest local. I should never have to wonder what is happening to my investments.

Kathleen Mattson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathleen Mattson Affiliation: Jun. 23, 2026 Please keep the quarterly timeframe! Six months is far too much time between reports.

—
Kathleen Mattson
Oregon, US

Kathleen Mayfield — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathleen Mayfield I am of the firm mind that Quarterly Reports are a vital part of responsible stewardship reporting by companies to their investors. The data is already being gathered and tabulated to inform company decisions so no extra work is required except to forward this information on to those who have a financial stake in the ethical operation of the business. Transparency is essential at every level and in a timely manner so appropriate adjustments can taken.

Kathleen Myers — Jun 23, 2026
Subject: Quarterly reporting From: Kathleen Myers Affiliation: Jun. 23, 2026 Dear SEC:
Accountability is never a bad thing. Quarterly reporting is not too frequent to check on how things are going. It helps avoid fraud, waste, and errors.
Keep it.
Sincerely,
Kathy Myers

Sent from Yahoo Mail for iPhone

Kathleen Pak — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Pak Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It needs to stay quarterly so there is less chance of fraud.
It's time for everyone in government to think about the people instead of themselves and all the corporations. If it wasn't for the middles class this country wouldn't exist.

Kathleen Pansini — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathleen Pansini I want transparency on my savings. After working and saving my entire life to plan for retirement it is mandatory that I know - monthly the state of my savings.

Kathleen Quinn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathleen Quinn Affiliation: Jun. 23, 2026 I wonder if bank employee's still sign a insider trading disclosure? This has Trump Fraud all over it. The integrity of the market will be gone. Do not let this happen, the reg's were written to keep all of them honest.

Kathleen Ritchie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathleen Ritchie Affiliation: Jun. 23, 2026 We need quarterly reporting to maintain adequate information on our investments. Without quarterly reports a stock could lose most of its value without informing investors in time to sell.

Sent from my iPhone

Kathleen Ross — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathleen Ross Affiliation: Jun. 23, 2026 Good day. I read recently that in 1955 reporting went from quarterly to semiannually, and stocks kept falling for a very long time.
I am very concerned about the prospect of semiannual reporting, and don’t understand why the SEC would consider reverting back to a system that was ineffective.
My name is Kathleen Ross, I’m a resident of Florida. Thank you for your time.

Sent from my iPhone

Kathleen THOMPSON — Jun 23, 2026

Subject: S7-2026-15 From: Kathleen THOMPSON Affiliation: Jun. 23, 2026 Quarterly reporting is very important and we shareholders deserve at least that.

Kathleen Yeager — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathleen Yeager Affiliation: Jun. 23, 2026 I need to know what's going on with my retirement

Sent from my iPhone

Kathryn Antonangeli — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Antonangeli Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please leave my investments alone, corporations don't need to change things. This is my money, my husband and I worked hard to build these investments for our retirement fund and money to leave for the children.

Kathryn Ashworth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathryn Ashworth Affiliation: Jun. 23, 2026 Kathryn Ashworth, Retired. My income is limited. I have a right to see my earnings and losses regularly. Family finances can be lost when the family bookkeeper is not open and honest with the home accounts. The same can be said in the corporate world that holds families' money. We as stockholders should have the right to keep the "company bookkeepers" in check with our life savings.

Yahoo Mail: Search, Organize, Conquer

Kathryn Bennight — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathryn Bennight Affiliation: Jun. 23, 2026 The current administration is doing EVERYTHING against the rules and making money hand over fist. Do NOT allow this to continue. Do NOT relax any rules!!
Thank you,
Kathryn Bennight

Kathryn Cook — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathryn Cook Affiliation: Jun. 23, 2026 Quarterly reporting helps keep businesses accountable. A 6 month black out of information gives more power over consumers yet again. It is wrong. Please stop this. I am Kathryn Cook, retired teacher. It is critical for our country that the market is transparent.

Kathryn Couch — Jun 23, 2026

Subject: S7-2026-15 From: Kathryn Couch Affiliation: Jun. 23, 2026 Keep the quarterly reporting. Transparency is always best. Kathryn Couch

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Kathryn Falkenberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathryn Falkenberg Affiliation: Jun. 23, 2026 We need to be able to see what is happening with our investments. You need to keep the reporting quarterly.

Sent from my iPhone

Kathryn Fletcher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Fletcher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My portfolio, savings, and retirement future shouldn't be hidden from me for 6 months at a time. Watching quarterly changes is easier to follow. Six months gives fraud time to fester. Disreputable CEO's and CFO's will use it to their advantage.

Kathryn Gehbauer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Gehbauer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The quarterly reporting was instituted for good reason and it needs to stay. Please do not change! As an investor, I want to keep up with what's going on with my investments, but semi-annual reporting is just too much time between reports .

Kathryn Giebutowski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathryn Giebutowski Less information is never a good thing! As an investor, I want the most information on a company as often as possible so I can make informed decisions. Companies have functioned under the current quarterly reporting for decades. Why all of a sudden has this reporting become onerous? I do not believe it has. It may save companies a fraction of a percent but the ability to keep information hidden longer could cause many investors to lose money at the worst possible time, retirement. Please do not change the reporting. Quarterly reporting is better for everyone.

Kathryn Good — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Good Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How can anyone who holds stocks stay current as to what has been bought and sold or traded if the SEC stops the quarterly reports, such a set up for fraud. Do not allow this to happen.

Kathryn Gutierrez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathryn Gutierrez Affiliation: Jun. 23, 2026 Keep it fair- not

for the corporate elite

Kathryn Hannon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathryn Hannon Affiliation: Jun. 23, 2026 It is my money and I have the right to know Kathy Hannon retired

Sent from my iPhone

Kathryn Hernton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathryn Hernton Affiliation: Jun. 23, 2026 This is not going to be a fair representation and needs to stay on a quarterly notification. This will keep it more fair for EVERYONE!
NEEDS TO BE SENT AND REVIEWED QUARTERLY and NOT SEMI-ANNUALLY!

Kathryn A Hernton kahernton@gmail.com
314-952-4604

Kathryn Khoury — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathryn Khoury Affiliation: Jun. 23, 2026 This is a horrible idea; American companies need more oversight not less. My name is Kathryn Khoury & I'm a Talent Acquisition, Sales & Marketing professional. I'm not having kids because I am too afraid of what this country is becoming. I want to leave & most likely will if this is passed,

Sent from my iPhone

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kathryn nelson — Jun 23, 2026
Subject: S7-2026-15 Comments From: kathryn nelson Affiliation: Jun. 23, 2026 companies need to keep their records in real time. they need to continue to report to their investors quarterly.

Kathryn O'Connor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn O'Connor Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You must retain the quarterly reports as it is vital information for an investor to review holdings & performance. Moving to monthly reporting would be a better way to keep the investor informed, NOT reducing the reporting to twice/year. Your actions should aid the investor, not keep them in the dark.

Kathryn Paradis English and Social Studies teacher for 7th, 8th, & 9th grades — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathryn Paradis We investors are a part of your losses and successes. There is already enough scammy language and behavior in the world. Foster your honor and maintain your dignity by doing right by your customers and investors. Think of this collective

push for limiting knowledge and information as a reflection of destructive practices that have been steadily permeating all kinds of communities—but which manifest most noticeably in larger and more visible platforms. Maybe it's time to stand out from the rest by changing practices which muddy the waters of communication instead of shoveling even more mud into the mix. To many, this bill is limiting the knowledge of their personal investments. To me, this bill is yet another law shutting the consumer out of any foothold they may have in a business and business practices—a continued slippery slope of tipping scales which grant both the idea and practice of business more and more governing power over the consumer.

Kathryn Rogers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathryn Rogers Affiliation: Jun. 23, 2026 We need to have quarterly reports. If you change the number of times the public gets reports, change it to 8 times a year or monthly.

Sent from my iPhone

Kathryn Ruud — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Ruud Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am an investor who expects the SEC to DO ITS JOB: mainly PROTECT average investors, not those who would exploit our system.

Transparency and quarterly reporting are a critical part of that obligation.

Kathryn Sztymelski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Sztymelski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not end quarterly reporting for publicly traded companies. Investors deserve access to this information.
Sincerely,
Kathryn Sztymelski

KATHRYN VANSPANCKEREN — Jun 23, 2026
Subject: S7-2026-15 Comment From: KATHRYN VANSPANCKEREN Affiliation: Jun. 23, 2026 As a retiree living on investments I depend on quarterly reporting. Kathy Vanspancker

Prof. Emerita

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kathy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathy I personally do not want less information from the companies I am investing in. I feel less information will leave me less informed. So do not change reporting from 4 times a year to 2 times a year.

Kathy Benn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Benn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency in reporting quarterly results is critical for investors. Saying no to this irresponsible action

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Kathy Brawt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Brawt Affiliation: Jun. 23, 2026 Do not change quarterly reporting, the grift stops now.

Kathy Bulger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Bulger Affiliation: Jun. 23, 2026 Business need accountability and so do we so we.

Get Outlook for iOS

Kathy Christianson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Christianson Affiliation: Jun. 23, 2026 The SEC must protect investors by continuing to require quarterly reporting.

Kathleen Christianson
23621 Maricio Dr,
Valencia, CA 91355

Kathy Condon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Condon Affiliation: Jun. 23, 2026 Don't eliminate quarterly reporting by companies as it will blindfold investors as to what is happening in the C Suite and investiment transparency.
To the Securities and Exchange Commission:your attention to this potential action is essential.

Kathy Cuevas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathy Cuevas Hello fellow investors, Throughout our history, our company has stepped forward when important regulatory decisions affect individual investors. It's time to dust off our bully pulpit and do it again. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kathy Dadras — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Dadras Affiliation: Jun. 23, 2026 Anyone who wants to avoid disclosure is up to something. Why be a part of it?

Sent from my iPhone

Kathy Dawkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Dawkins Affiliation: Jun. 23, 2026 It is critical to keep transparency. Quarterly reporting helps with that.

Kathy Eudy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Eudy Affiliation: Jun. 23, 2026 Kathy Eudy Retired. This matters to me because I want to know sooner rather than later what is going on.

Kathy Freed — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Freed Affiliation: Jun. 23, 2026 It worked for decades. No reason to change it now- unless you want to hide something!

Sent from my iPhone

Kathy Granzow — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Granzow Affiliation: Jun. 23, 2026 Please conduct the quarterly review for transparency on the SEC's activities.

Yahoo Mail: Search, Organize, Conquer

Kathy Handy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Handy Affiliation: Jun. 23, 2026 There is too much graft in the government already. Let’s not make it worse by being less vigilant. Kathleen Handy, retired.

Sent from my iPhone

KATHY HENDRIX — Jun 23, 2026
Subject: S7-2026-15 Comment From: KATHY HENDRIX Affiliation: Jun. 23, 2026 Please stop screwing us!!
Vote No!!
Kathy
Zion, IL

Kathy Henry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Henry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am absolutely against ending quarterly reporting. We want transparency. There is no reason to take this approach!

Kathy Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Johnson Affiliation: Jun. 23, 2026 We need transparency in government and business. We can’t have another Enron. Please keep quarterly reports.

Kathy Keller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Keller Affiliation: Jun. 23, 2026 Keep up Quarterly!!

Sent from my iPhone

Kathy Knight — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Knight Affiliation: Jun. 23, 2026 There is ZERO reason for this change. Investors need to know how things are truly going as much as possible. There is no

hardship to the Company to push a button and create a report, as well as pay any taxes due. STOP THE CHANGE

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kathy Lehmkuhker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Lehmkuhker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Say No to a six month blackout! This would only make a fertile situation for fraud to fester. The SEC should be helping to protect our investments not blocking the transparency we need. Help our stock market to stay fair. No six month blackout!

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kathy mcaleer — Jun 23, 2026
Subject: S7-2026-15 Comment From: kathy mcaleer Affiliation: Jun. 23, 2026 It should be kept quarterly or do you want to ruin Americans ability to have the facts to make decisions on their investments?

Kathy Moss Business owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kathy Moss Quarterly reporting, and the transparency it brings, is critical for investor and potential investors. Letting this go away wipes out one of the few transparency tools left for non "insiders" to allow for a more level playing field. DON'T LET THIS BE TAKEN AWAY!

Kathy Peregrino — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Peregrino Affiliation: Jun. 23, 2026 Katherine Peregrino
I, like many other people have retirement funds invested with public companies. It's important to keep corporations honest and open about their performance. After all
 they are responsible to their investors and the public. Keep them on a quarterly reporting s system! em.

Yahoo Mail: Search, Organize, Conquer

Kathy Ragonetti — Jun 23, 2026
Subject: S7-2026-15 From: Kathy Ragonetti Affiliation: Jun. 23, 2026 Why?
What would possess you to lighten the responsibilities of persons in charge of other people's money thereby lessening their accountability? In a time when justifying wrong doing seems so commonplace, you as a watchdog agency who is paid to mandate this accountability decide to lighten the load?
What is your end game?

This makes absolutely NO SENSE!

Kathleen H Ragonetti
Kathyrag2@gmail.com
110 Heights Road
Gilford NH 03249

Kathy Richardson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Richardson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why in the world would we eliminate public reporting from public companies that the public has invested their life's savings in? Who does this be benefit? No.

Kathy Robinson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Robinson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:My vote is no. There needs to be transpareacy.

Kathy Rosilio — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Rosilio Affiliation: Jun. 23, 2026 I am for keeping corporate reporting quarterly. The argument that it makes companies behave in a short-sighted manner is not a given but perhaps a choice by some corporations. They can give better explanation of reasons for their numbers and keep honesty in reporting.
Kathy Rosilio
Private Investor
Family caregiver

Kathy

Kathy Schroeder — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kathy Schroeder Affiliation: Jun. 23, 2026 Bad idea you need to protect investors!

Sent from my iPhone

Kathy Schulz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Schulz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue quarterly reports to protect retirement investments. Six mo. Reports are too subject to volatile market shifts.
Sincerely
Kathy Schulz

Kathy Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am alarmed about the proposed change to reporting requirements-in my opinion you are going the wrong way!! Rather than shortening the requirement to twice a year I beleive every other month would be in my best interest. The SEC is supposed to work for all investors-please do your job.

Kathy Stanley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Stanley Affiliation: Jun. 23, 2026 Why are we loosening checks on the greedy corporate crooks! Keep it 4 times a year.

Sent from my iPhone

Kathy Stark — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Stark Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's critical that up to date quarterly and transparent reporting be maintained to protect clients and consumers.

Kathy Tandy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Tandy Affiliation: Jun. 23, 2026 K.A.Tandy Retired Educator. Quarterly, we depend on our investments to live.

Kathy A. Tandy

Kathy Temchack — Jun 23, 2026
Subject: S7-2026-15 From: Kathy Temchack Affiliation: Jun. 23, 2026 Continue quarterly reporting. It’s needed to keep us informed on the status of our investments.
Kathy Temchack, retired
Calabash North Carolina

Sent from my iPhone

Kathy Townsend — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kathy Townsend Affiliation: Jun. 23, 2026 Kathleen Townsend
Keep things more transparent not less . So not change things to less reporting. I can’t imagine a constructive reason for why things would be reported less.

Sent from Kathy’s iPhone

Kathy Tryber — Jun 23, 2026
Subject: From: Kathy Tryber Affiliation: Jun. 23, 2026 More rules makes the investor better informed as to the true nature of their business in relation to other investment opportunities. Less rules leaves an investor less advised about their financial standing and potential outcome. Do not change the rules.

Kathy Ureel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy Ureel Affiliation: Jun. 23, 2026 Please keep reporting quarterly. We are both retired so it’s important to know how are funds are holding up. We are saving for our grandkids’ futures. Kathy Ureel, retired.

Sent from my iPhone

Kathy vanSteen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kathy vanSteen Affiliation: Jun. 23, 2026 We MUST keep quarterly reporting, it keeps us honest AND safe!!!!
My husband is a financial advisor and needs these reports to make his living in a more educated way. Quarterly reporting is essential to his industry and his livelihood.
Cheating is much more prevalent when oversight is minimal. Do the right thing, fight this bi-yearly reporting with your vote!!!
Kathleen M. Vansteen
Sound beach, NY

Sent from my iPhone

Kathy Watson — Jun 23, 2026
Subject: S7-2026-15 From: Kathy Watson Affiliation: Jun. 23, 2026 I lost quite a large sum of money due to deliberate corporate fraud. I was young enough to recover, many were not. They were judged by their peers. Let'em rot

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Katie Boyd-Babbitt — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Katie Boyd-Babbitt Affiliation: Jun. 23, 2026 Keep the quarterly reporting! I do not agree with the change, it makes no sense!
Kathleen Boyd-Babbitt
Retired RN
Kirby Arkansas

Sent from my iPhone

Katie Ferguson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katie Ferguson Affiliation: Jun. 23, 2026 My nams is Katie, I am a pharmacist and I believe reporting should be quarterly. There is more room for corruption if it is twice per year.

Katie

Katie Grubb — Jun 23, 2026
Subject: S7-2026-15 Comments From: Katie Grubb Affiliation: Jun. 23, 2026 Please make sure that my investments are carried out on a quarterly basis to assist hardworking Americans and minimize advantages for the extremely wealthy. Thank you.

Yahoo Mail: Search, Organize, Conquer

Katie Kintner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Katie Kintner Affiliation: Jun. 23, 2026 Why are the small investors always the ones to take the hit. Yet big
investors get all the privileges just for being fatcats. This can
backfire badly as the small investors divest their stocks and decide
to take their money elsewhere. In the meantime, f*k the fat cats. I
hope their interests turn to flames.

Katrina Schwartz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katrina Schwartz Affiliation: Jun. 23, 2026 Do not allow this to happen. Companies have an obligation to their stockholders, not just to their wallets.

Get Outlook for Android

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katrina9299 — Jun 23, 2026
Subject: S7-2026-15 Comment From: katrina9299 Affiliation: Jun. 23, 2026 Keep the quarterly reporting. There is already enough fraud in business. Not requiring quarterly reports would
only add more.

Kate
Teacher

Sent from my Galaxy

Katy Irene St. Marie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Katy Irene St. Marie Affiliation: Jun. 23, 2026 Keep the current protocol of quarterly reports!

Thank you,

Katy Irene St. Marie

Katy Irene St. Marie
>> katystmarie@gmail.com

Katy Rugg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Katy Rugg Affiliation: Jun. 23, 2026 We can't have another world financial crisis. It is more than clear what will happen if this important (and effective) accountability is weakened. As a small business owner, I need the stability of trustworthy banks. I need the SEC to take its job seriously. Please keep the full quarterly reporting!

With gratitude,

Katy Rugg, Small Business Owner/ Manager.

Sent with iPhlowers 🌺🌸🌻

KatyRaye Theriot — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: KatyRaye Theriot Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop this NOW
this is not what Americans want
MY MONEY IS AT RISK
and I've worked way to hard to have greedy people take take take

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Kawaī uteki — Jun 23, 2026

Subject: S7-2026-15 Comments From: Kawaī uteki Affiliation: Jun. 23, 2026 Brisa Saldana. Retail associate. It matters to me because it's transparency that makes connections. Everything comes into the light when it comes to following the money. In this capitalistic nation, you know very well that everything get discovered. And there is always a missing link. So keep reporting, no one is above the law.

Kay Acton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kay Acton Affiliation: Jun. 23, 2026 To whom it may concern,

To hold corporations accountable, reporting needs to be done quarterly. Protect American citizens, not wealthy CEOs.

Respectfully,
Kay Acton

Sent from my iPhone

Kay Bradley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kay Bradley Affiliation: Jun. 23, 2026 I remember back to the days where there was not such transparency. Remember before Sarbanes-Oxley! Keep the transparency we have today!

Sent from my iPad

Kay Bryan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kay Bryan Affiliation: Jun. 23, 2026 Absolutely keep it qtrly so the rest of us have a chance. This is grifting and stupidity at its finest. Just stop the nonsense all ready. The Country is on to the BS.

Sent from my iPhone

Kay Knight — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kay Knight Affiliation: Jun. 23, 2026 Kay, retired public school teacher. This matter of transparency matters to me because of my fixed income status and the increasing rate of inflation. I've saved most of my life preparing for my "golden years ". My mother taught us, "Save 10% of your money because you'll need it for a "rainy day ". So, even as a child, I was conscientious of depositing into my own bank account. The thought of losing hard earned money due to the ignorance of not being informed is mind boggling. This is not the United States we boast about on a global scale threatening to endanger its citizens in this manner.

Frightened,
Kay M. Knight

Sent from my iPhone

Kay Liddell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kay Liddell Affiliation: Jun. 23, 2026 Quarterly reporting works. Not 6pmths. Do your job to protect us all. Not just the billoonaires.

Sent from my iPhone

Kay Malm — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kay Malm Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't allow this to change as it would only allow millionarines to invest and make money

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Kay McCrary — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kay McCrary Affiliation: Jun. 23, 2026 Keep it QUARTERLY.
—from Kay McCrary

Sent from my iPhone

Kay Nelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kay Nelson Affiliation: Jun. 23, 2026 Keep reports quarterly !
Protect the truth!

Sent from my iPhone

Kay Nelson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kay Nelson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There needs to be more accountability and transparency, not less!

Kay Nelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kay Nelson Affiliation: Jun. 23, 2026 Keep reports quarterly!!!!!!
Stop the secrecy!!!

Sent from my iPhone

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kay Powell — Jun 23, 2026
Subject: S7-2026-15 Comment From: kay Powell Affiliation: Jun. 23, 2026 dont change the status

quo

Kay Stiles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kay Stiles Affiliation: Jun. 23, 2026 No! Absolutely not!

Kay Unger — Jun 23, 2026
Subject: S7-2026-15 From: Kay Unger Affiliation: Jun. 23, 2026 We should have monthly reporting. They know where the money is daily. So no excuse for lack of transparency.

Sent from my iPhone

Kay Wible — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kay Wible Affiliation: Jun. 23, 2026 Please continue to require quarterly reporting and uphold accountability!

Sent from my iPhone

Kaylei Janie — Jun 23, 2026
Subject: S7-2026-15 From: Kaylei Janie Affiliation: Jun. 23, 2026 keep it Quarterly 💯

kaylei janie

Kaylei Janie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kaylei Janie Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY REPORTING FOREVER

kaylei janie

KCee Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: KCee Smith Affiliation: Jun. 23, 2026 My name is K.Cee Smith and
Corporations should have more regulations and be held more accountable then a regular person.

Keane Li — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keane Li Affiliation: Jun. 23, 2026 Dear SEC,

We need more transparency, not less. Everyday investors like me need to have the details that the insiders already have. Reducing the reporting frequency puts us at a disadvantage. Please keep quarterly reporting.

Thank you,

Keane

Keeley Shaughnessy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keeley Shaughnessy Affiliation: Jun. 23, 2026 Why would the timeframe need to change for reporting? It sounds suspicious and corrupt - if you're for this change - you're suspicious too!

Keeley S. Shaughnessy
"A light heart lives long."
-Irish Proverb

Keep as is Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keep as is Keep reporting as is

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Keeran Reidling — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keeran Reidling Affiliation: Jun. 23, 2026 please maintain quarterly reporting.

Sent from my iPhone

Kei Snyder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kei Snyder Affiliation: Jun. 23, 2026 I am certain that a six-month reporting period will only benefit insiders and hurt regular investors. Keep the quarterly reporting period.

Sent with Aqua Mail for Android

Keith A. Willeford — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith A. Willeford Learned about this from Motley Fools. I feel quarterly report would be in the best interest to Investors and to the Stock Market where corporations will be judge on their performance. I feel allowing companies to report only twice a year will allow some bad actors to deceive investors. Companies pay taxes every quarter anyway, so the information for investors are already their, if anything I would not be against companies reporting Monthly in today's volatile times in the effort to promote transparency.

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keith allmond — Jun 23, 2026
Subject: S7-2026-15 Comment From: keith allmond Affiliation: Jun. 23, 2026 They can check my personal
accounts anytime they want. Don't let them hide

Keith Baumann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keith Baumann Affiliation: Jun. 23, 2026 I'm an investor and retired CFO. I will not invest in any company that hides their financial results.

Get Outlook for iOS

Keith Ferguson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Keith Ferguson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission, regarding File No. S7-2026-15, Semiannual Reporting:

I'm an individual retail investor. I'm writing to oppose this proposal, or at minimum to urge that any final rule preserve quarterly reporting for smaller and development-stage companies.
Most of my own research depends on Form 10-Q. I invest in small and micro-cap companies, including pre-revenue development-stage firms, where there's little or no analyst coverage to rely on. For these companies the quarterly filing isn't redundant with anything. It's often the only regular, audited-quality window I have into cash position, burn rate, and runway between the events that actually move the stock. Going from four data points a year to two doesn't trim paperwork at the margin for a company like this. It removes half of the only information I have.
The Commission's own evidence base supports keeping quarterly cadence where it matters most. Research on the UK's 2014 shift found that companies which moved to semiannual reporting saw a decline in analyst coverage, and quarterly reporting has been associated with more accurate analyst forecasts. For small companies that already struggle to attract coverage and liquidity, less frequent reporting makes that problem worse, not better. The short-termism rationale for the change is also weak: studies of the UK experience found no meaningful change in how long management invested over.

I understand the proposal is optional. But the option is least useful, and most harmful, exactly where I'm exposed. The companies whose investors most need frequent reporting are often the ones with the most incentive to file less. Reducing my visibility into them while corporate insiders and

institutions with direct management access keep theirs is the wrong trade for the people the SEC exists to protect.
Please retain quarterly reporting, particularly for smaller reporting companies and pre-revenue issuers. The compliance savings are modest and accrue to companies; the cost of worse information falls on retail investors like me.

Respectfully,
Keith Ferguson
Los Angeles, CA
Individual investor
Self-employed, Entertainment Industry

Sent from Proton Mail for Android.

Keith Finlay — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Finlay We need more information about our investments , not less. We need full transparency and and the ability top make informed decisions about the companies we invest in. Reducing the reporting from quarterly to bi-annually is a bad idea.

Keith Fishman Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Fishman I entirely disagree with the change to Regulation Fair Disclosure. Currently information is given on a quarterly basis and should remain so. Since confidence in anything is better served with complete transparency it is even more so when it comes to financial issues. Given the many financial debacles over the last decade, it is quite clear that people and companies will gladly "get away" with anything they can. This means more reports, rather than less, will serve the public and the investment community.

Keith Garland Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Garland US and Global business is run daily. Results are measured monthly and public results are quarterly. This is a SOP. Now, with AI copilots, financial reporting is even simpler today than just a few months ago. There is no reason to report less than the current quarterly SOP. As an individual investor I would see it as deceptive and fraudulent to not report out quarterly. Vote this nonsense proposal down.

Keith Gravesen Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Gravesen Quarterly earnings reporting is foundational to the integrity of equity ownership. Equity owners have the right to be informed regularly regarding the success and failures of the companies they own a slice of. It is too difficult to go six months between knowing for certain if their money, much of it invested for living expenses after retirement, especially

with the impending failure and threatened substantial reductions of earned Social Security benefits, to be in the dark on reversals in business plans for a publicly listed company. Six-month reporting periods, or longer (annual), might be appropriate for private equity ownership as you are investing your money and taking your chances in a private setting, but for a publicly owned company, the quarterly reporting requirements are a necessary light shining on operational results to provide owners the information to preserve in keeping their investment dollars intact, or allow the opportunity to close positions and seek better returns elsewhere. Volatility induced by longer term reporting results will cause fundamental restructuring of the marketplace and, in the case of bad actors, too lengthy of a time period to cover and employ obfuscating account practices to hide their management failures.

Keith Harris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Keith Harris Affiliation: Jun. 23, 2026 Keep the reporting quarterly.
Thanks

Keith Harris

678-508-1287

Keith Jacks The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Jacks I believe that Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow.

Keith Justice — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Justice I am not in favor of reducing the reporting frequency for publicly traded companies. I do not feel this is in the best interest of the individual investor.

Keith K — Jun 23, 2026
Subject: S7-2026-15 Comments From: Keith K Affiliation: Jun. 23, 2026 We don't need another enron .

Keith Lambert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keith Lambert Affiliation: Jun. 23, 2026 Keep Quarterly Reporting intact to protect Investors. Don't relax requirements for Corporate accountability.

Steven Lambert
Col (ret) USAF
Individual Investor

Keith Morgan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Morgan I think less reporting is hazardous and does not benefit me in the least. I am against this proposal.

Keith Peck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Peck I believe that reducing public company financial reporting to two times per year makes an organization less transparent and accountable to it's share holders. This is a bad idea and not warranted by any minimal potential cost savings.

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keith peterson — Jun 23, 2026
Subject: File No. S7-2026-15 From: keith peterson In these days of increased automation and information availability, I believe it is ridiculous to cut back on the amount of public corporate reporting. I believe the current quarterly reporting is already the minimal level that should be required.

Keith Stevens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Stevens I am solidly against the misguided potential change to semi-annual reporting. Quarterly reporting protects individual investors such as myself that don’t have the resources of the big Wall Street firms. Semiannual reporting would increase the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them

harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. What problem exactly are regulators attempting to fix here? As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." Please reject this solution in search of a problem and do not change quarterly corporate reporting requirements. Respectfully, Keith Stevens

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Keith Swisher Motley Fooler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Swisher Company investors need more and better info. NOT LESS!

Keith T Randall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith T Randall I don't need to see a report every quarter, but I do need my investments advisor to see it so they can provide the information to me.

Keith Vail The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Vail At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I cannot see how there are benefits for anyone other than insiders by switching away from quarterly reporting.

Keith Yedlin Tax Preparer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Keith Yedlin In a world where corruption is running rampant and technology is dramatically transforming the way businesses operate, I am strongly opposed to the reduction of reporting requirements from 4 to 2 times per year. Especially when corporations are moving to AI at a lightning pace and given the unprecedented transformation in business best practices leveraging artificial intelligence, reporting is more important now, not less important. Maintaining transparency in business practices and policies is key to understanding opportunities & risks for investors, creditors, and regulators.

Kellar Nevill The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kellar Nevill It is important that we do not reduce the number public company reporting requirements from four to two times annually. As an equity owner of public company stocks, with my investment money at risk, I would like as much information available as possible about the companies I am investing in, and/or those I'm considering. Quarterly reporting or four times a year, as it is now, is sufficient. Please do not reduce this to two. Thank you.

Kelli Abatangelo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kelli Abatangelo Affiliation: Jun. 23, 2026 Quarterly reporting is necessary to prevent fraud. The American people deserve to see this done lawfully. Stop being complicit with this corrupt administration now!

Sent from my iPhone

Kelli Hargett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelli Hargett Affiliation: Jun. 23, 2026 My name is Kelli and this matters to me because honesty, transparency, and integrity should always matter in the law. Don't let anyone or anything hide and delay their financials in any way.

Kelli T — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelli T Affiliation: Jun. 23, 2026 Kelli Trujillo. I'm a caregiver and a business econ major. Why would anyone back business reporting at six months intervals? Someone who wants their business to thrive illegally, that's who. Is that what the SEC proposes, increasing the ease of criminal activity in America? I would hope not! That would simply open the floodgates for white collar criminality sending our economy into a spiral. WHY would the SEC consider such nonsense? Think about the consequences. I can already see the egregious disaster formulating.

Kellie O'Toole — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kellie O'Toole Affiliation: Jun. 23, 2026 Transparency is a must!

Sent from my iPhone

Kelly Brown — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly Brown Affiliation: Jun. 23, 2026 The idea companies should be allowed "to hide their books" is preposterous and downright illegal. There is already corruption and insider trading. This proposal is another way for companies to line the pockets of the the top 1% and stick the working class with their tax debt!

Kelly Chaplin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kelly Chaplin I am opposed to the semiannual reporting rule change. As a senior citizen who relies entirely upon his investments as his only form of income, steady and timely information from the companies in which I'm invested are essential to my livelihood. I don't think quarterly reporting is overly burdensome to publicly traded companies and think it just a cost of their participating in public offerings. If anything, I'd want more timely financial information from companies in which I'm invested, not less.

Kelly France — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly France Affiliation: Jun. 23, 2026 My name is Kelly France. I'm an order processor in Ohio. I believe that longer gaps create an unfair advantage for corporate insiders. The only reason this is being considered it's to make the rich, richer and screw everyone else!

Sent from my iPhone

Kelly Gardner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly Gardner Affiliation: Jun. 23, 2026 The SEC must retain the quarterly reporting requirement! As an investor and a prior proprietor of a small business I would prefer big companies be required to report monthly - sans that quarterly gives the public and small investor greater surety on corporate actions and activities for transparency.

Kelly Hoefflin — Jun 23, 2026
Subject: No renewal From: Kelly Hoefflin Affiliation: Jun. 23, 2026 I would like to cancel my membership. Thank you

Yahoo Mail: Search, Organize, Conquer

Kelly Holbrook — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly Holbrook Affiliation: Jun. 23, 2026 "Relief for companies?" American workers need relief. Americans watching Donald Trump wasting taxpayer income on helping companies so the can also, in turn, cheat us out of our own future are the ones that need relief. Public companies do not need relief. They need to be transparent with their investors held accountable to their investors. The SEC owes the population this control over their own decisions. "Relief for Companies" is more Republican gladhanding corporate oversight than responsibility to those who matter in an increasingly profitable economy for them that increasingly diminishes wealth opportunities for its investors.

Sent from my iPhone

Kelly Kirk — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Kirk Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I would not feel my money is well invested or safe if companies are not held to a legal standard of reporting. The system isn't perfect, but it has stopped a lot of white collar crime. We need the quarterlies to remain in place.

Kelly Kleinpeter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Kleinpeter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I would ask that you not end quarterly reporting. This weakens accountability and can lead to a host of bad situations for investors.
Thank you,
Kelly B Kleinpeter

Kelly Luna — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly Luna Affiliation: Jun. 23, 2026 Let every citizen cash out then change the rule to be run by the insiders who are already cheating by giving them more advantages. Insiders are already benefitting....how greedy can you be? Change the system to insiders only would make more sense.

Kelly Luna/ retired civilian supervisor law enforcement

Kelly Maki — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Maki Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Continue quarterly reporting.

Kelly Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kelly Martin Affiliation: Jun. 23, 2026 People Need to Know. Too much time wthout open knowledge can lead to undermining wise decisions. Keep Quarterly.

Kelly McDaniels — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kelly McDaniels Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is not okay with me . It's is sickening to say the least . The people will not keep letting the corrupt corporations win !

Kelly McKendell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly McKendell Affiliation: Jun. 23, 2026 Not a good idea to

do Quaterly reporting because we miss out on what's happening the rest of the time

Yahoo Mail: Search, Organize, Conquer

Kelly Morrissey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kelly Morrissey Dear Secretary, I am writing as an individual investor to express my opposition to the proposed rule that would allow public companies to reduce their periodic reporting from quarterly to semiannual. Investing represents partial ownership of a business. Owners are entitled to regular, transparent communication about how that business is performing. Cutting official disclosure in half weakens the relationship between companies and the shareholders who fund them. I recognize the rationale offered in support of this change: that less frequent reporting could lower compliance costs and reduce pressure on management to focus on short-term results. I don't find either argument persuasive. On cost: modern disclosure and financial reporting tools, increasingly aided by automation, have made quarterly reporting less burdensome than it once was. The cost savings from halving disclosure frequency are likely modest relative to the loss in transparency. On short-termism: the pressure to manage for the next quarter comes from how investors and analysts react to information, not from the existence of the information itself. Reducing the flow of data does not make markets more patient — it simply leaves investors with less information to act on, for longer stretches of time. Reducing the frequency of official updates does not reduce uncertainty about a company's performance; it defers it. Businesses do not pause their operations between reporting periods — products launch, customers come and go, strategies succeed or fail — but under this proposal, owners would learn about these developments only half as often. When information arrives less frequently, surprises tend to be larger and market reactions more volatile, which seems counterproductive to the goal of stable, well-functioning markets. I urge the Commission to maintain the current quarterly reporting requirement and to reject this proposal. Thank you for considering my comment.

Kelly Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kelly Myers Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! KEEP IT HONEST! MAINTAIN ACCOUNTABILITY!!

Get Outlook for Android

Kelly Randall — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kelly Randall Affiliation: Jun. 23, 2026 Keep reports quarterly- better accountability.
Kelly Randall, TSgt USAF Retired

Sent from my iPhone

Kelly Roher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kelly Roher To limit reporting to twice a year is a mistake and

taking valuable information away from management, investors and the public. Please keep the quarterly reporting requirements.

Kelly Russell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kelly Russell Affiliation: Jun. 23, 2026 Hello SEC, keep quarterly reporting.
Thank you!!

Sent from my iPhone

Kelly Sipes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kelly Sipes Affiliation: Jun. 23, 2026 Quarterly reporting helps keep corporations accountable for their compliance with rules established to do just that, comply. In fact in today's electronic accounting systems monthly might be even more insurance they are complying.
Kelly Sipes
Cheney Wa.

Kelly Small Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kelly Small Public company reports need to be FOUR Times a Year!

Kelly Spica — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Spica Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Implementing this rule would be absolutely reckless and flies in the face of the responsibilities of the SEC to mitigate fraud and protect investors. It would be devastating to investment portfolios and to our markets. Quarterly reporting ensures transparency to investors and reduces market volatility.

Kelly Taylor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kelly Taylor Please don't change the regulations. Retail investors are at a disadvantage already. Please leave well enough alone.

Ken — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ken Affiliation: Jun. 23, 2026 If you let the companies report only every six months, then you should bar company officers from selling stock on that company outside of a window that opens after a filing.

Ken Asai — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Asai Please do not extend the reporting period to 6 months. I don't trust companies to do the right thing.

Ken Beatty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Beatty I dont think it is in the best interest of investors to reduce the amount of info . we use to make educated investments

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Ken Borglum Former Fortune Wxec — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Borglum As a manager and consultant with decades of experience running multi billion dollar businesses, this is a terrible idea. With the advent of AI more reporting and transparency is required, not less.

Ken Fiecke — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Fiecke We need reports on our investment at least 4 times per year. There would be too many unknowns if we had less.

Ken Hall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Hall This is a bad idea. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

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ken hudson small private active investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: ken hudson I believe every company should report to it's owners at least quarterly

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Ken Kaplan Member of the State Bar of California — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Kaplan The proposed optional change in reporting periods is, in my view as both an investor and attorney, a bad idea. The argument that the change will reduce corporate costs, and thus increase earnings, is rebutted by the fact that modern accounting technology allows large business entities to track their performance in near real time with practically no additional expense. If anything, this argues that public companies provide the investment community with earnings reports in shorter, rather than longer periods, which would facilitate greater investment clarity. Also, the fact that the proposed change is optional may destroy the existing uniformity in reporting requirements -- and that will make investment decisions more, rather than less, difficult, as the investor will no longer be comparing corporate performance on a level playing field.

Ken Mareski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ken Mareski Affiliation: Jun. 23, 2026 I do not agree with this change, I want to know how my accounts are doing as I have in the past with quarterly reports. Six months is too long to wait, and it allows for more opportunity to commit fraud or hide activities that may lead to problems.

Ken Mareski
Kenm49@aol.com

Sent from my iPhone

Ken Member, The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken I strongly support maintaining the quarterly report system. Reducing reporting to only semi-annually will make it more difficult to see how a company is doing and whether continued investment in it is justified.

Ken Ng The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Ng Please do not reduce the number of public-company reports from four times a year to just two. Please maintain 4 times a year

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Ken Puls — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ken Puls Affiliation: Jun. 23, 2026 Report quartely !

Ken Qualter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ken Qualter Affiliation: Jun. 23, 2026 Leave the law as is. Quarterly reporting. More accountability. Less fraud. Safer for investors.

Ken Richardson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Richardson I think it is important that individual owners of companies have access to as much information as possible throughout the year. Reducing the number reports from 4 to 2 is a mistake in my opinion.

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ken schulter — Jun 23, 2026
Subject: S7-2026-15 From: ken schulter Affiliation: Jun. 23, 2026 Quarterly reporting keeps a level of honesty especially when those effected can make better decisions that will impact them. Semi-annually leaves too much room for things to go wrong. And when that happens, the consequences grow exponentially. Stay Quarterly!
Ken Schulter, Retired. Colorado

Get Outlook for Android

Ken Van horn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ken Van horn Affiliation: Jun. 23, 2026 Ken Van Horn, 78 years old and I'm watching our government being turned over to cooperation under this administration, illegal wars and private slush funds negotiated for a president . It's outrageous and allowing corporations to report less than they currently do only opens the door to expanded privilege. Do not open that door

Sent from my iPad

Ken Walker Retired 64 y/o — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ken Walker Recently retired. Took my super. Paid down some debts. Invested in Solar, battery & heat pump hot water. Started investing in ETFs and signed up with Motley Fool for advice. At my age with somewhat limited funds to invest I have lesser years to manage income and even less should anything go wrong. If I was much younger I would have more years to recover from financial downturns caused by myself or by a government manage environment. As a new investor I want as much as information as possible. I am prepared to take some risks and hope I have some core ETFs that will stand the test of time. In a six month scenario where a business reports a flat or slightly negative performance investors might then put off investing in that direction for a further six months or not at all. Twice per year is essentially one result as annual reporting will always occur. We invest in business health - transparency is paramount.

Ken Winkler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ken Winkler Affiliation: Jun. 23, 2026 It is essential to maintain quarterly reporting of financial results by public companies. Anyone who wants to reduce reporting is likely a criminal trying to steal from the rest of us!

Kendra Wallace Harper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kendra Wallace Harper Affiliation: Jun. 23, 2026 It is absolutely vital that we keep quarterly reporting.

Sincerely,Kendra Wallace Harper- independent contractor personally
invested in this topic.

Sent from my iPhone

Kenneth A Tracy Retired Radiologic Technologist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth A Tracy With the all the appearances of "insider"

trading by our servants in congress this longer period of reporting is bad idea. One thing I learned over my career is you cannot trust CEOs of organizations. Most would trade their mothers or eat their children to get ahead and 6 months gives them too much time screw their investors. So... please this seems like a bad idea, it could leverage dishonesty and increase temptation to pull a fast one in the corporate world. What's wrong with the quarterly reporting? Too much work? Had my say, thank you.

Kenneth A. Bobb Retired military and retired airline pilot. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth A. Bobb Quarterly reporting should be left as is.

Kenneth Barr none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Barr I rely on the regular quarterly reports from corporations to make my investment decisions. It would be a mistake to change the reporting process. I oppose any change.

Kenneth Bedell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kenneth Bedell Affiliation: Jun. 23, 2026 This will hurt all that rely on quarter reports to be able to make sound choices on their investments. Please make no changes. Thank you, Kenneth Bedell

Nek

Kenneth Callahan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Callahan Affiliation: Jun. 23, 2026 Securities and Exchange Commission:
Given the current conditions of separation of wealth not only in the US but around the world, what appropriate reason could be given for such a scheme.

Kenneth E. Brown — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth E. Brown I don't think you should change it

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Kenneth Fomberstein The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Fomberstein Switching to semiannual reports is a huge give away to insiders and a complete betrayal of retail investors. I don’t believe that it will cut costs but even if it would, I think this is part of the cost of doing business and if anything we should have monthly reporting if we are to abandon quarterly reporting. We retail investors want more, not less

reporting.

Kenneth Fults Civil Engineer, Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Fults Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kenneth Goldmann The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Goldmann Shareholders are entitled to regular communication with the companies they own. Quarterly reporting provided that regular communication and is essential for the individual investor. Don't stack the deck against those who don't have a large staff to interview and research each company they own.

Kenneth J Frahm Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth J Frahm It is apparent that certain political forces would love to reduce corporate responsibilities in nearly any form. The legitimacy of the arguments of these forces is lacking. This country has through great effort over the last century and a half reined in the freedom of corporations to the great benefit of the common citizen. I am privileged to have the ability to invest in and thereby own a piece of many companies without any inside tracks or priveledges of wealth and power. I believe it is essential that the ties between corporations and the public be strictly and carefully guarded both to help prevent corruption and to keep the door open to our country (as it is composed of citizens with the ability to make educated financial decisions) to support and benefit from, or to cut ties with knowledge said corporations. The routine reports of companies are among these critical ties. Please do not weaken our ability to understand our investments by reducing them. Cheers!

Kenneth Landingham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Landingham Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting only

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kenneth leavitt — Jun 23, 2026
Subject: File No. S7-2026-15 From: kenneth leavitt I COMPLETELY disagree with the semi-annual filing. As a former professional who wrote corporate financial reports and implemented financial systems, I personally know it is NOT that much work to run financial reports. Companies perform monthly closes for accounting reasons anyways, and these same numbers are generated 12 times a year. Withholding information from shareholders only puts our investments, and our RETIREMENTS AS RISK. It is unacceptable, as an investor/shareholder, to wait 6 months for updates on the financial conditions of the companies I am "part owner in". THIS IS A BAD IDEA, I OBJECT

Kenneth LeMaster Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth LeMaster Less transparency is not "improvement". I'm a partial owner of every business that I invest in and prefer a brief update (which the earnings release is) quarterly over semi-annually. Updating only twice a year, will cause even wider price swings depending on what management says. Current rules are NOT excessively burdensome.

Kenneth Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Martin I am an investor, therefore an owner. A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Quarterly checkpoints deter unethical management behavior and provide boards with timely insights into operational risks. Semiannual reporting extends the window for fraud or declining performance to go unnoticed. Gathering these reports quarterly (if not monthly) is certainly within the normal operations of the business, why not disseminate it to its stock holders as well as the public?

Kenneth Nash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kenneth Nash Affiliation: Jun. 23, 2026 My decisions are made on quarterly reports.

Kenneth Powell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenneth Powell Dear Sir / Madam, I strongly oppose reducing the reporting of company operational / financial statements to twice a year from four times a year for public companies. There are already entirely too many opportunities for organizations and investment firms to profit from artificially inflated stock prices that result from planned press releases that only insiders are often aware of. And for the greater benefit of the entire investing community, especially small investors, more transparency is needed instead of less transparency to help level the playing field so there are fair and equal opportunities for all. I respectfully request that initiative S7-2026-15 not be passed. Regards, Kenneth Powell

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Kenny Lee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kenny Lee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am steadfastly opposed to changing the current quarterly report for public companies. Data these days moves so quickly that any extension would make the reports useless. In fact, if we want to change it, we should make them published more frequently.
Thank you for your attention to this matter.
Kenny

Kenny Thomas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenny Thomas Hi, I would prefer that all company reporting is

regular and transparent. The current quarterly reporting schedule is more transparent to all shareholders and no insiders get privileged information to act on for long periods. Please preserve the same and do not change the frequency to 6 months. Thanks, Kenny

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Kent Edward Foreman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kent Edward Foreman Are you trying to hand cuff those of us that live in the less than "1%". Surely those in the 1% have some insider knowledge and/or the finest financial advisers. Those of us in 99% use the quarterly reports help us navigate our stock, bonds and mutual fund decisions.

Kent Lang — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kent Lang Affiliation: Jun. 23, 2026 Kent Lang
Retail Manager
Kearney Nebraska
kentlang7@gmail.com

Why? So government officials can earn more on their insider trading? Keep the reports quarterly or mandate that they report daily! We are driving Teslas and NOT 1955 Chevys to work! (Even though driving ‘55 Chevy’s around would be pretty cool 😎)
I’m required to report sales figures and budget hours daily! I’m sometimes required to send employees home during their shifts to reduce hours! These are the hard working people who are driving the economy and investing in company retirement plans! They deserve daily reports on how the company is doing!

Sent from my iPhone

Kent Minault — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kent Minault A proposal is now before the SEC to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That would be a big mistake. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. The business would still run every day, but the owners would know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. The SEC needs to scotch this proposal. Keep owners and shareholders fully informed. That's the way markets are supposed to work.

Kenyon Harty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kenyon Harty Don’t reduce reporting requirements to semi-annual timeframes. This will leave investors in the dark on the companies they own.

Keri Basler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Keri Basler Affiliation: Jun. 23, 2026 Ohh no you dont!! Shameful!!

Kermit Velder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kermit Velder At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kerri Luther Real Estate Agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kerri Luther Please keep reporting at 4 times a year. As an investor that researches my trades carefully, I rely on having updated information to base my decisions on.

Kerrie Hacker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kerrie Hacker Affiliation: Jun. 23, 2026 STOP THE CORRUPTION!
This goes waaay beyond party politics. WHAT IS WRONG with our Government?
We've always known (Since Citizens United) where this was headed
But THIS needs to STOP!
YOU REPRESENT "WE THE PEOPLE". Elon Musk referred of hard working Americans as "parasites"
The only parasites I see these days are the Oligarchs and the Government Agencies allowing this level of abuse to happen at the expense of hard working tax payers.

DO YOUR JOB!!!!

Kerrie Hacker
804 S. Adams St.
Philo, IL 61864

217.722.8551

Kerrie McCaffrey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kerrie McCaffrey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Grow some cajones! We're naming the names of the weakest kiss-ass regulators in the history of

our country! You'll be famous !

Kerrie Van Horn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kerrie Van Horn Affiliation: Jun. 23, 2026 We need control of our money and investments. Please continue to quarterly reporting.
Kerrie Van Horn

Kerry A. Prep — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kerry A. Prep As an investor, I am part-owner of the companies I invest in. I need regular, transparent communication from the company I invest in to keep me informed. Any reduction in the number of public reports weakens the connection between the companies I invest in and their owners. There must be full transparency, otherwise I am less-informed, increasing the uncertainty of what the company is doing so I can ascertain that the principles are still in place as to why I am invested in that company in the first place.

Kerry Ilkanic — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kerry Ilkanic Affiliation: Jun. 23, 2026 Keep the wealthy accountable! Continue with quarterly audits & sign offs. The business world is full of companies with constant mergers & acquisitions. This is crucial!

Kerry M Ilkanic, Executive Recruiter

Get Outlook for iOS

Ketan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ketan I am against less reporting. Keep reporting every quarter. Less is not more in this case since volatility in response to less reporting will be much higher.

Kev Vochatzer — Jun 23, 2026
Subject: Quarterly reporting From: Kev Vochatzer Affiliation: Jun. 23, 2026 Quarterly reporting became necessary because of the extraordinary fraud perpetrated by Enron. Enron and others fleeced America. Do Not Remove Quarterly Reporting.

Kathy Vochatzer
I am a former auditor who looked at Enron before they were out business.

KEVIN A BEREZANSKY — Jun 23, 2026
Subject: File No. S7-2026-15 From: KEVIN A BEREZANSKY I am against any reduction of corporate reporting, every reduction of corporate reporting reduces the corporations responsibility to shareholders and their transparency. The reduction in corporate reporting would increase insider corporate trading and allow the rich to become richer instead of helping the invested to become richer.

KEVIN AHEARN — Jun 23, 2026
Subject: S7-2026-15 Comments From: KEVIN AHEARN Affiliation: Jun. 23, 2026 Corporate executives has proven time and time again that they will chose profits over compliance, 3 months should remain
Kevin Ahearn
Retired pensioner

Sent from my iPad

Kevin Almen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Almen Affiliation: Jun. 23, 2026 You mean you need less transparency so you can fleece the rest of us more readily. You filthy rich a-holes already de-nutted the entire Republican Party and bought yourselves the Supreme Court. Do you expect us to believe it will be different than when it lead to the Enron debacle. Apparently you morons want a revolution

Sent from my iPhone

Kevin Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Anderson I disagree with the change to semiannual reporting. Less transparency is NEVER better. It will lead to bigger reactions and more volatility

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Kevin Barry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Barry Affiliation: Jun. 23, 2026 Please keep companies reporting quarterly.
Kevin Barry Retired
My retirement fund is tied up in stocks and mutual funds. I want performance info

Kevin Barry

Kevin Bleier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Bleier Affiliation: Jun. 23, 2026 It is important for transparency that reporting remain quarterly.

Kevin Bleier

Sent from my iPhone

Kevin Braziel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Braziel Affiliation: Jun. 23, 2026 Quarterly

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Kevin Burklund — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Burklund Affiliation: Jun. 23, 2026 Quarterly reports are critical. Let's keep them in place. Too much can happen in six months.

Thanks.

Kevin Burklund
Lincoln NE

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kevin Carlson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Carlson Affiliation: Jun. 23, 2026 Why? Why make it easier to do terrible things, even if accidental, and then get away with it. What is more important? Public health and environmental protection or little Accountability and more freedom to make ridiculous amounts of profit? Stop sucking up and bowing down to the so called elites

Sent from my iPhone

KEVIN CASEY — Jun 23, 2026
Subject: Comment on S7-2026-15 From: KEVIN CASEY Affiliation: Jun. 23, 2026 Keep the reporting quarterly, any less and you’re hiding something.

Sent from my iPhone

Kevin Casey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Casey The financial reports should not be available or presented any less than quarterly.

Kevin Chaney — Jun 23, 2026
Subject: S7-2026-15 From: Kevin Chaney Affiliation: Jun. 23, 2026 Why do you want to have less accountability for those in charge ? Is it because secretly you want 'them' to more easily be able to hide their shady dealings?

Thanks for considering the drawbacks!

You can't wait until life isn't hard anymore before you decide to be happy. - Jane Marczewski

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Kevin Chester — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Chester Affiliation: Jun. 23, 2026 Keep financial reporting quarterly as currently required.With automation/computers, automated accounting systems this established regulation is not burdensome for corporations to adhere to. Don’t fix what’s not broken.

Kevin Christensen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Christensen Affiliation: Jun. 23, 2026 Keep the reporting quarterly ya cheating bastards!

Sent from my iPad

Kevin Cooney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Cooney 4 times a year is definitely better

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Kevin Danger-James — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Danger-James Less reporting means less accountability. The one thing that we know about financial institutions and publicly traded companies is that they will push the limits of accountability to the breaking point every time. In fact, because of our laws of fiduciary responsibility, companies are required to do exactly that. Public reporting 4 times each year is not onerous, and is the absolute bare minimum that investors need in order to make informed decisions and to act in ways that add to institutional accountability. REJECT ANY PROPOSAL THAT WOULD ALLOW FEWER PUBLIC COMPANY REPORTS.

Kevin Donlin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Donlin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My financial advisor and I require the continuation of the requirement for quarterly reporting to

determine the value of the funds that I hold. Anything less frequent would be sabotaging retail investors like myself to accurately assess the market and our holdings leaving us at an extreme disadvantage. Please do not allow this proposal to pass thereby allowing companies to have less transparency to report what their true values are. We need quarterly reporting to remain intact to make sound decisions in real time, for our retirement and non-retirement accounts. Keep the obligation on companies to provide information every quarter so that the retail investor can make informed decisions instead of putting them in the dark for six months. ~Kevin

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Kevin Driscoll — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Driscoll Affiliation: Jun. 23, 2026 Kevin Driscoll CFP, CLU, ChFC
I am the founder and CEO of a financial planning firm that manages assets on behalf of 300 client families. There is already a high level of distrust toward both the US Government as well as US based corporations. Changing the reporting requirement to every 180 days from 90 will end up exacerbating this issue. Please maintain the 90 day reporting requirement.
Thank you
Kevin Driscoll

Kevin Gmail — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Gmail Affiliation: Jun. 23, 2026 There is enough corruption with politicians and Wall Street already. This has to end. The rest of us who have no way of knowing what the impact of decisions made in Washington will have on the markets before they happen need even more transparency and reporting performance quarterly is just a start. I've been invested in the markets for over 20 years and have no idea why anyone would want or be okay with less information on the companies who hold their financial future in their hands with there good faith money invested in them. Stop the madness.

Kevin VanValkenburgh - small business owner.

Sent from my iPad where I type with 11 fingers. Please excuse the typos and autocorrects that make no sense.

Kevin Gordon Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Gordon I'm an active investor in individual stocks and significantly rely on quarterly financial statements and other updates to make investing decisions. Getting only twice a year updates would make investing significantly more risky. The economy and company operating results are only moving faster than ever with AI. Now is exactly the wrong time to be informing investors less frequently. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less

about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Kevin Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Hall Affiliation: Jun. 23, 2026 My name is Kevin Hall and I am retired. Much of my retirement income is in stock investments, many which I manage myself. The SEC quarterly reports keep the company’s activities transparent and is very important to my investment decisions. Keep them quarterly!

Sent from my iPhone 413-265-3785

Kevin Harper Professional Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Harper Quit taking knowledge and power away from people. Politicians and corporations are hoarding both. Investors are owners and deserve pertinent information.

Kevin Heaney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Heaney Unfortunately, I don't see this being a very wise choice to reduce information for the sake of cutting costs. This may have been a viable choice many years ago, but in the age of AI and automation the reduction of human labor administrative tasks doesn't make any sense. If anything, this seems like a wound to anyone who wishes to retire securely. Cutting in half the amount of information that all traders receive is going to cause more volatile price swings. Such as Over corrections & Optimistic greedy speculations. Information is knowledge. This gives the power for the investor to make the right choice. If a company is not operating cleanly, then it needs to be punished in such a way. Doing the opposite rewards, unethical business practices which may have a pernicious impact months or years down the road. In a time when a recent IPO has completely manipulated the rules for its benefit which should embarrass and shamed bankers and credit analysts, this is another nail. The desire to underwrite for a palty fee less than half the going rate, just to have a header was a sting. Unfortunately, this is going to cause financial rotation out of the American stock market and into the arms of rival Nations and foreign companies. I truly believe this will lower investor confidence in the entire North American continent. This will Aid BRICS+. This is basically treasonous

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Kevin Herrmann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Herrmann As a retail investor I feel the move to semi-annual reporting from quarterly reporting increases the disadvantages the retail investor has to overcome when making investment decisions while attempting to work alongside the institutional investment community. Suppressing the access to timely information in no way, shape or form benefits the retail investor. If one of the driving forces behind the change is to reduce cost for the companies, it's probably better to reduce some of the overall onerous reporting requirements for

each reporting period than to reduce the actual number of reporting periods.

Kevin Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Johnson I am writing in opposition of the proposal to reduce corporate reporting frequency from quarterly to semi-annually. If adopted, this proposal will reduce transparency, and perhaps accountability to stockholders, who depend upon timely information to decide whether or not a company's corporate actions and policies remain consistent with their own values, beliefs, and convictions; and subsequently, whether one continues to invest in that company or moves that portion of their portfolio somewhere more suitable.

Kevin Keesling — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Keesling Affiliation: Jun. 23, 2026 Don't change it, if nothing else make them report more often

Kevin's phone

Kevin M Crowning Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin M Crowning Business reporting needs to be four times a year, reducing the reporting requirements to twice a year will only hide problems within a company hurting the public and investors

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Kevin martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin martin As a retiree with a significant portion of my entire net worth invested in public markets I want to see as much transparency in the companies and markets I invest in. How can less transparency be better for the average investor. Companies could and would more frequently hide nefarious behavior. Please keep quarterly reporting requirements

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kevin mckee — Jun 23, 2026
Subject: S7-2026-15 Comments From: kevin mckee Affiliation: Jun. 23, 2026 With today’s technology we are approaching real time financials. Going the other way is backwards!

Kevin McKee
732-614-4483

Kevin Michael Sullivan, CPA CEO, Sullivan, Ltd - Business Valuation and CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Michael Sullivan, CPA Ladies and Gentlemen, Please retain the quarterly reporting requirements. Companies are set up to comply with them and investors rely on receiving quality quarterly information from public companies. There is no tangible benefit for chaning from a quarterly reporting requirement. Sincerely, Kevin Michael Sullivan, ASA, CPA/ABV Sullivan, Ltd

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Kevin Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Miller Affiliation: Jun. 23, 2026 keep quarterly reporting

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Kevin Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Murphy Affiliation: Jun. 23, 2026 Being responsible to your shareholders & to the USA people is common sense & is necessary to stop corruption from spreading.
This law benifits everyone except crooks & people who should not have such power.

Kevin Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Murray Affiliation: Jun. 23, 2026 Leave it alone - keep quarterly reporting!! Please keep big companies honest!

Thank you

Kevin O'Shea — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin O'Shea Affiliation: Jun. 23, 2026 Quarterly reporting, is essential to good investment decisions.

Kevin Pena — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Pena Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is a terrible idea to do this please reconsider.

Kevin Power — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kevin Power Affiliation: Jun. 23, 2026 Keep the quarterly reporting by all public companies and add all billionaires to that.

Then, make all the information PUBLIC, by name.

Sent from my iPad

Kevin Reece — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Reece Please do not reduce reporting requirements from 4 times a year to twice a year. As an investor, twice a year is not enough information

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Kevin Ritchie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Ritchie Affiliation: Jun. 23, 2026 Maintain quarterly reporting —
Accountability, accountability, accountability. In an age of obfuscation and rule-bending, these types of laws — and the justice they represent — are what keep freedom and fair-play aligned in our economic system.

Kevin R from Maine
Retired educator and small business owner

Sent from my iPhone

Kevin Shufelt Sales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Shufelt Less information does not lean towards greater transparency. In this age of AI and greater flow of information I would think it will be easier to do the required reporting and report more often. instead of less information we should be getting more information.

Kevin Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kevin Smith Affiliation: Jun. 23, 2026 My name is Kevin Smith. I'm a Data scientist with over 30 years experience. I know the importance of timely and complete data. Allowing data to be collected every six months instead of every three months will result in large wait times for real trends. Two Data points don't make a trend. Four data points can tell you a lot. Companies do not need relief from this reporting requirement. Do not change or eliminate the rule that requires four Data points a year.

Sent from my iPhone

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kevin smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: kevin smith Affiliation: Jun. 23, 2026 Transparency is critical for the markets and individual investors. Six months is too long to wait for an updated report, especially with the changes in the markets happening so quickly these days. I know its a burden for the companies to report quarterly, so make the reporting requirements a bit more lenient, but all companies should be able to produce monthly and quarterly financial reports - particularly those is the public markets!

Kevin Then — Jun 23, 2026

Subject: File No. S7-2026-15 From: Kevin Then Decreasing transparency increases the risk to investors (ie the owners). Semi-annual reporting is an incredibly bad idea.

Kevin Umbreit — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Umbreit The semi-annual reporting does not provide shareholders timely information as is required to properly research and determine if investments are being made wisely. The standard quarterly reporting requirements should be maintained for the benefit of public company shareholders and other potential investors.

Kevin Wyckoff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kevin Wyckoff Please leave reporting requirements as they are at every quarter. Twice a year as proposed is not frequent enough, especially in these times.

KEVIN YOUNG — Jun 23, 2026
Subject: S7-2026-15 Comments From: KEVIN YOUNG Affiliation: Jun. 23, 2026 Keep things the way they are I will definitely stop investing in the market with no information then there will be no way for me to trust my investment. Period

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Kezia Pendergraft — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kezia Pendergraft Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: We want no less than quarterly reporting. Anything less is promoting fraudulent and shady activity.

KHADIJAH ADEJUMO — Jun 23, 2026
Subject: File No. S7-2026-15 From: KHADIJAH ADEJUMO I am AGAINST the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! We deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Khaki — Jun 23, 2026
Subject: S7-2026-15 Comment From: Khaki Affiliation: Jun. 23, 2026 The Rich are ruining this country! The SEC is helping them, and should be ashamed of their participation. Disband the SEC like Musk the Rat disbanded the only protection and recourse American Citizens had from these Thieves!

Kianna Edwards — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kianna Edwards Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Don't do that, we need transparency!

Kieth Dunn — Jun 23, 2026
Subject: S7-2026-15 From: Kieth Dunn Affiliation: Jun. 23, 2026 Please maintain the transparency that you brag about constantly.

Kim A. Eimer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim A. Eimer Affiliation: Jun. 23, 2026 Quarterly!

Sent from my Galaxy

Kim Albarino — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Albarino Affiliation: Jun. 23, 2026 Investors deserve transparency! Quarterly updates!!

Sent from my iPhone

Kim Bodeker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Bodeker Affiliation: Jun. 23, 2026 Keep the quarterly reports. Why was this even thought of?

Kim Bolshaw — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Bolshaw Affiliation: Jun. 23, 2026 My name is Kim Bolshaw. I am a parent, a hard working organic gardener, a dedicated volunteer in my community. I should be nearing retirement, but I don't see it sooner than another 20 years at age 80. I aim to be truthful and transparent. Corporations already speak in a language few understand. More transparency is needed, not less.The cost of doing business is very real. I get it. Everything happens fast today. Those of us who don't have a lot of money and who are closing in on retirement don't have six months at a time to make decisions. More transparency for purchases in general, for raising funds with the entities we work with, for investing in our own future is needed. Less transparency is an obvious route to more fraud and greater disregard for regular investors and even for large scale purchasers. More information is better. Does it seem fair if I cover something up or make shady dealings I go to jail but corporations get the opportunity to hide it while they unload their stock and then the taxpayer bails them out!? I don't think so – Enron anyone? bank collapse?-Kim B

Sent from my iPhone

Kim Bradley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Bradley Affiliation: Jun. 23, 2026 William and Kim Bradley, retired military, we value quarterly reports to stay current on the health of our investments. Too many citizens have suffered devastating financial losses before quarterly reporting was required to ensure better visibility. Please keep quarterly reporting!

Kim Brinsfield — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kim Brinsfield Do not reduce the amount of disclosures to investors from four to two. This does not promote trust in companies or the SEC. Transparency promotes trust, and helps investors to make better informed decisions about their investments and potential investments.

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kim cordetti — Jun 23, 2026
Subject: S7-2026-15 Comment From: kim cordetti Affiliation: Jun. 23, 2026 My name is Kimberly Cordetti. I am 69 yrs. old , and I have investments I need to protect. No changes are needed to the current reporting system. Why make it easier for fraudulent activity to be found?????

Most sincerely,

Kimberly A. Cordetti
133 E. Royal Forest Blvd.
Columbus, Ohio 43214

Kim Fledderjohann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kim Fledderjohann Affiliation: Jun. 23, 2026 I think it's a way for the rich insiders to hide what's happening until they take their money and run and leave the rest of us losing our money.

Kim Jamison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Jamison Affiliation: Jun. 23, 2026 I was one of the investors who were burned in the Enron debacle and I strongly endorse keeping the reports quarterly!

Kim Jamison, Retired, US Citizen

Sent from my iPhone

Kim Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kim Johnson Affiliation: Jun. 23, 2026 I want quarterly for transparency and accountability.
Stop this stupidity of helping billionaires scam the system and take all the money.

Kim Kohout — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kim Kohout Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Reports are necessary,more fraud probable outcome.

Kim Macleod — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Macleod Affiliation: Jun. 23, 2026 Kimberly Goode, Tampa, Fl.Microbiologist ret. How much more evidence do you need that corporations do NOT do the right thing? Please don't give them another way to play the game unfairly. You know nothing good will come of this. Thank you for listening.

Kim Newsome — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kim Newsome I believe in transparency and quarterly reporting by publicly owned company - investors have the right to know!

Kim Stoltz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kim Stoltz Affiliation: Jun. 23, 2026 Please keep filing quarterly, in a wold of fraud and conspiracy theory,we need more Transparency not less,especially in our Financial dealings

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Kim Weber The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kim Weber The success of a public company, and the success of investors whose money supports the company are both very important. However a company that chooses to be public should have the ability and obligation to provide quarterly information to its investors. This should be data the company is already compiling and reviewing much more frequently than every quarter. Investors accept the risk of investing, however the investor should not be blindsided by data that is months old.

Kim Zurcher — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Kim Zurcher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
STOP messing with my investments/ $$$$

KIMBERLY AUCELLA — Jun 23, 2026
Subject: File No. S7-2026-15 From: KIMBERLY AUCELLA I strongly OPPOSE allowing companies to elect to reduce the number of public-company reports from four times a year to just two. This is a bad idea because less information rarely creates better-informed owners. Also, less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This is bad for all investors and the economy as a whole. I urge all those involved to vote NO on changing the rules to allow companies to reduce the number of public-company reports to only two reports per year.

Kimberly Balin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Balin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It should be mandatory for companies to report quarterly so I can make an informed decision as to whether or not to stay invested in them and have some inkling into what and how they are progressing..

Kimberly Carlson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kimberly Carlson I oppose File No. S7-2026-15 and any change that would reduce public company reporting from quarterly to semiannual. In a time when many people already feel uncertain about whether ordinary citizens are protected, reducing transparency would make that problem worse. Public companies should be held to a higher standard of accountability, not a lower one. Transparency matters more, not less, when markets are volatile. Please keep quarterly reporting in place. Sincerely, Kimberly Carlson

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Kimberly Henderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kimberly Henderson Affiliation: Jun. 23, 2026 My name is Kimberly Henderson and would like to know your rationale on this proposed change. Who will this help and who will this hurt? Because everything this current administration has done is harmful to the average citizen, and therefore I oppose a change to quarterly reporting.

Sent from my iPad

Kimberly Kammlah — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kimberly Kammlah Affiliation: Jun. 23, 2026 Kimberly, Rerail Sales Tracking analyst for a major retail bank. Quarterly reports are so important. Please do not remove the best way of rooting out corruption.

Sent from my iPhone

Kimberly LeBouton — Jun 23, 2026
Subject: S7-2026-15 From: Kimberly LeBouton Affiliation: Jun. 23, 2026 Quarterly is necessary to protect investors.

Kim LeBouton
KJL Computing
M: 562-305-1131

Sent from my iPhone

Kimberly Moore — Jun 23, 2026
Subject: S7-2026-15 From: Kimberly Moore Affiliation: Jun. 23, 2026 Kimberly Moore retired, Hairdresser! Keep the CEO'S, ACCOUNTABLE! AS MUCH AS We Can! STOP THE FRAUD!

Kimberly Phillips — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Phillips Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You need to stop the greed and the evil that is happening all over our government.
stop giving our power away. Step up and Demand quarterly Reporting. It is not broken. Remain true to the AMERICAN CITIZENS.

Kimberly PRESCOTT — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly PRESCOTT Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not allow elimination of quarterly reporting by all corporations.
Thank you.
Kimberly Prescott

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kimeelyun — Jun 23, 2026
Subject: S7-2026-15 From: kimeelyun Affiliation: Jun. 23, 2026 By all means... let's make allow greedy corporations and their slime CEOs to run amuck destroying people, the environment and our society as much as possible.... what could go wrong?

Sent from my Galaxy

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kimeelyun — Jun 23, 2026
Subject: S7-2026-15 From: kimeelyun Affiliation: Jun. 23, 2026 By all means... let's make allow greedy corporations and their slime CEOs to run amuck destroying people, the environment and our society as much as possible.... what could go wrong?
Kim kelley
Sierra madre ca

Sent from my Galaxy

Kimmie Gilmore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kimmie Gilmore Affiliation: Jun. 23, 2026 Kim Gilmore. This should matter to every person because human history for thousands of years has most certainly taught us that accountability should never be an option.

King Schoenfeld — Jun 23, 2026
Subject: S7-2026-15 Comment From: King Schoenfeld Affiliation: Jun. 23, 2026 Regular investors like me who know enough to read their reports would be lacking this necessary information to guide their investments in a reasonable timeframe. Six months is a long time in our fast changing economy, especially now. Keep our quarterly reporting! Rev. King Schoenfeld, Tacoma WA.

Sent from my iPad

Kinton Fowler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kinton Fowler I am firmly against limiting reporting by publc companies to only twice a year. Millions of investors like myself depend on our investments in these companies for our fuure and current financial secuity. We need quarterly reporting to manage these investments.

Kip Garwood-Tull — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kip Garwood-Tull Affiliation: Jun. 23, 2026 For an administration that values transparency, this ruling is totally against transparency. It is important for all concerned to make all statistics available. 6 months can hide a lot of problems before the public has the opportunity to to see.

Stop this actiona

Sincerely,
Kip Garwood-Tull
Treasurer to many non-profits

Kip Garwood-Tull

Kirin Meck — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kirin Meck Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Absolutely do NOT make this mistake happen. There is too much at risk with markets especially concerning my portfolio. I need this money to last me for the rest of my life.
Transpancy is vital in a fair stock market. A six month blackout allows fraud to fester.
STOP!!!!

Kirit Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kirit I think twice a year reporting is terrible terrible idea. Companies are not clear about their info as is now so one can imagine what would happen if they get 6 months jailbreak!!

Kirit Mehta — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kirit Mehta I am against the rule that allows companies to report twice a year. Transparency is needed for investors to make sound decisions.

Kirk Beideman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kirk Beideman Affiliation: Jun. 23, 2026 Kirk Beideman, Parts Advisor. Businesses should beholden to the same set of rules and morals as the rest of us. Creating loopholes so the rich can get richer does nothing to make America great again.

Kirk Bouwhuis The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kirk Bouwhuis As a part owner of many businesses, I believe I have the right to be fully informed on how those businesses are performing at any time. Reducing the reporting requirements by half does not re-assure me and keep business managers on their toes at all times. In this age of fast information flow nothing good will come from reducing reporting requirements and if anything will increase volatility in the market.

Kirsten Ferguson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kirsten Ferguson Affiliation: Jun. 23, 2026 Quarterly reporting is important! Investors who are better informed make better decisions… moving away from quarterly reporting is a detriment to consumers - please don't do it.
Kirsten Ferguson
Retired

Sent from my iPhone

Kirsten Proverbs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kirsten Proverbs Affiliation: Jun. 23, 2026 Kirsten Proverbs, Retired CPA.

As a shareholder, i want to trust the reported results and see them at least quarterly.

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kirstenbolinger — Jun 23, 2026
Subject: Comment on S7-2026-15 From: kirstenbolinger Affiliation: Jun. 23, 2026 My name is Kirsten, I'm a police officer in Illinois, and reporting needs to stay quarterly. I am trying to set myself up to be able to retire in the future. Please leave the reporting requirements alone, theres no need to change them as it is working just fine.

Sent from my Galaxy

Kirstin Von Sydow Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kirstin Von Sydow I am NOT in agreement to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I prefer transparency and 4 times a year has suited my interest well over the years.

Kisha Joyner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kisha Joyner Affiliation: Jun. 23, 2026 Absolutely not. Remember the 2001 Enron scandal involved widespread accounting fraud, where the energy giant used complex, hidden partnerships (Special Purpose Entities) and "mark-to-market" accounting to conceal billions in debt and fabricate profits. This deceptive scheme misled investors and regulators, leading to bankruptcy, thousands of job losses, and the dissolution of Arthur Andersen, its auditing firm.

Kisha Joyner

Kishya Greer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kishya Greer Affiliation: Jun. 23, 2026 Information should be for all people not just the top. If not then it is not a free market. As a little guy this will hurt my chances of investing with the education need to make a profit.

kishya greer

Kit — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kit Affiliation: Jun. 23, 2026 Keep the market transparent. Please KEEP public quarterly reporting.
Kay Kitchen-Maran

Kit Fuller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kit Fuller Affiliation: Jun. 23, 2026 Public companies have a responsibility to the public! Do not let them hide the info for 6 months at a time. There is no good reason to extend the standard time.
Rev Katherine Fuller, MSW

Sent from my iPhone

Kitt Bradley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kitt Bradley Affiliation: Jun. 23, 2026 I think it's important to keep quarterly reporting. Otherwise, it's difficult for individual investors -- like a lot of us soon-to-be retirees -- to understand what's going on. We don't have industry insiders we can take out to lunch and get the scoop from. And as the speed of change in the economy is increasing due to political, weather, and supply chain events, it's important that companies disclose what is happening and how things are trending.
Catherine Bradley, writer, former pharmacy technician

Kkkk Hhhh — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kkkk Hhhh Affiliation: Jun. 23, 2026 Keep reporting! Stop scamming the real American people!

Sent from my iPhone

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kktmom — Jun 23, 2026
Subject: S7-2026-15 From: kktmom Affiliation: Jun. 23, 2026 SEC, quit trying to change the law! Quit trying to cheat the American public! Don’t go back in time! Keep everything above the board so everyone knows what is going on and what their investment is doing! It matters!
Jane Trocha, retired

Sent from my iPhone

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kms3954 — Jun 23, 2026
Subject: S7-2026-15 From: kms3954 Affiliation: Jun. 23, 2026 Please protect investors and keep quarterly reporting! This rule was put in place after Enron for a reason. Let's not repeat the mistakes of the past.
Thank you!
Kathleen M Slaughter

Sent from Proton Mail for Android.

Kolleen Peters-Farnham — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Kolleen Peters-Farnham Affiliation: Jun. 23, 2026 Kolleen Peters-Farnham, retired, Bolton MA. Reporting only twice a year would be disastrous for those of us who are retired. There is no reason for this to happen.

Sent from my iPhone

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kp Pressler — Jun 23, 2026
Subject: S7-2026-15 Comments From: kp Pressler Affiliation: Jun. 23, 2026 Let’s not repeat history. If you have to change accountability then your most likely hiding something.

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kpep2 — Jun 23, 2026
Subject: S7-2026-15 From: kpep2 Affiliation: Jun. 23, 2026 Please, please keep the guardrails in place. We do not need to open the doors for another Enron situation.

Sent from my iPhone
Kala Peper

www.Creationsbykala.com
Facebook.com/CreationsByKala

Kris Burritt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kris Burritt Affiliation: Jun. 23, 2026 Whose idea is this? So dishonest!

Kris Koons — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kris Koons Affiliation: Jun. 23, 2026 Keep it Quarterly!!

Sent from my iPhone

Kris Wonneberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kris Wonneberg Affiliation: Jun. 23, 2026 There are too many cases of deception and investors should be able to hold companies accountable at least on a quarterly basis. Too much fraud to allow such a long time fram.

Krista Washbourne — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Krista Washbourne Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an investor in the stock market, as well as being a single mom with teens , I need full visibility QUARTERLY, into what is happening with my investments. Also, so my team that helps me know more.

P lease make sure that this visibility remains in my stocks. Thank you,
Krista Washbourne
Cedar Park, Tx 78613

Kristana Kane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristana Kane Affiliation: Jun. 23, 2026 Make frequent transparency a requirement! Please ensure quarterly reporting is required to reduce fraud!

Thank you,
K. Kane

Kristel Ceulemans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kristel Ceulemans I am writing as an individual investor affiliated with The Motley Fool Community to voice my opposition to the proposed Semiannual Reporting rule. Public companies operate every single day. Reducing official updates from four times a year to twice a year leaves individual owners in the dark for six months at a time. Less information does not create better-informed markets; it increases uncertainty and fuels stock volatility. Individual investors require timely, transparent data to compete on a level playing field. Please protect investors by preserving the quarterly reporting framework. Sincerely

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Kristen Manes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristen Manes Affiliation: Jun. 23, 2026 Transparency is important.
Do not change the reporting structure unless you're INCREASING the frequency of the reports. Any other action is another step towards thievery.
—-Kristen Manes

Kristen Marchese — Jun 23, 2026
Subject: S7-2026-15 From: Kristen Marchese Affiliation: Jun. 23, 2026 I am writing to ask you to keep the quarterly reporting rules, and law in place.
I am a general Manager for a huge corporation and quarterly reporting keeps companies like this honest as well as keeps our goals realistic. When CEOs are allowed to "guess" and show growth that will not come it hurts more than just investors, it hurts front line workers as well.
Please don't change it. Thank you for your time.

Sincerely,
Kristen Marchese

Sent from my iPhone

Kristen Powers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kristen Powers Affiliation: Jun. 23, 2026 I urge you to keep the quarterly reporting.
Kristen Powers , Breast imaging Specialist

Sent from my iPhone

Kristen Ross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kristen Ross Affiliation: Jun. 23, 2026 My name is Kristen Ross, my job title is CEO of my household. The reason this matters to me to keep quarterly reporting is to keep everyone accountable. Allowing everyone to have the information they need to make decisions about their finances, not just the insiders.

Sent from my iPhone

Kristene Vrooman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristene Vrooman Affiliation: Jun. 23, 2026 They must stay at quarterly reports. There is too much corruption.

Yahoo Mail: Search, Organize, Conquer

Kristi Strawn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kristi Strawn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not agree with getting rid of quarterly reporting . This just seeems like another way to keep the common man down while the insiders know the scoop ! No ! No ! No !

Kristie Brennan — Jun 23, 2026
Subject: S7-2026-15 From: Kristie Brennan Affiliation: Jun. 23, 2026 The only reason you would want to stop quarterly reporting is because you are doing something unethical! You’re either trying to cheat, lie or steal! We remember Enron and you aren’t fooling us! Shame on you! Is this the way you were raised! If so- shame on your parents!

Electronic communication to and from Greene County Schools is subject to the North Carolina Public Records Law "NCGS. Ch.132", which may result in monitoring and disclosure to third parties, including law enforcement parties unless the content is exempt by statute or other regulation.

Kristin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristin Affiliation: Jun. 23, 2026 Thank you Madam or Sir,
Quarterly reporting will keep businesses accountable and help businesses stay out of bankruptcy. There are many programs available for businesses, the damage done in 6 months will be more substantial and costly meaning it will take more resources to get back on track. Furthermore, consumers pay when companies fail and file for bankruptcy.
Kristin Kinic
NEW MEXICO

Sent from Proton Mail for Android.

Kristin cabaniss — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kristin cabaniss Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This reversion to 1955 standards is an obvious attempt at obfuscation. If it is passed, I will be divesting every penny I have in the market Stop this now.

Kristin Larsen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristin Larsen Affiliation: Jun. 23, 2026 Kristin Larsen, Improvement Leader. I want greater visibility into the companies I invest in.

Sent from my iPhone

Kristin Pishotti — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kristin Pishotti Affiliation: Jun. 23, 2026 As a teacher that PAYS some of the HIGHEST percentages in the country into my pension, & is forced to depend on the board members who have REPEATEDLY made poor decisions for our retirement pension system, I am APPALLED that you would EVEN CONSIDER allowing a relaxed system to hold Wall Street accountable!! Case in point…STRS Ohio has previously suffered large capital losses on alternative investments, including a $525 million loss on a single private equity investment in Panda Power Funds and exposure to the FTX cryptocurrency collapse and Silicon Valley Bank. Both of these occurred because of failure on part of the STRS board members for obvious poor judgement, BUT EQUALLY they should have never been in a position for these predatory investment groups to make these deals! If ANYTHING, more FREQUENT oversight should be enacted, NOT LESS! Stop supporting expanded fraud!!!! There is no one on Wall Street looking out for the people investing. Considering a relaxation of accountability is absolutely criminal

~Kristin Pishotti
Teacher

Sent from my iPhone

Kristin Rothenberger Member of The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kristin Rothenberger Quarterly reporting is critical to understanding how a company is performing. It is the company detailing exactly why we should take our hard-earned money and invest in their ability to make a profit. If they want us to invest, they have to show us how they plan to perform, and how they actually perform over time. Six months is too long a time to wait to hear how a company is doing. Six months is too much time for a company to hide negative information. Six months is too much time for a company to be in a downward spiral with investors losing a lot of money. If companies want to take our money and use it, we have every right to know what they are using it for and how it is going. Otherwise, why should we take the risk? I would rather invest in bonds with a guaranteed return, then put my money into a black hole with no way to know what they are doing with it. The fundamental idea of capitalism will erode without the trust in the companies that need our capital.

Kristina Castro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kristina Castro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is my firm belief that all companies, corporations, CEO's, CFO's, board of trustees, shareholders and investors should be 100% transparent in their decisions. The decision makers should not blindfold everyday investors. I believe in a fair stock market. We cannot allow fraud to happen. We cannot allow 6th month blackouts. That is operating without accountability.

Kristine Dwyer — Jun 23, 2026
Subject: S7-2026-15 From: Kristine Dwyer Affiliation: Jun. 23, 2026 Save quarterly reporting. Have we learned nothing from the tragedies of the past?

Kristine Robertson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kristine Robertson Affiliation: Jun. 23, 2026 Biennial reporting was tried before and it was a mistake, which had to be rectified. Don't fix it if it ain't broke

Sent from my iPhone

Kristine Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kristine Walker Affiliation: Jun. 23, 2026 Please keep quarterly reporting. I suspect there will be no social security when I retire and my future fiscal health depends on my investments.
Kristine Walker
Previous owner of a health care facility that closed due to lack of proper health insurance reimbursement

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Kristofer Jarchow — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kristofer Jarchow Regarding the new proposal S7-2026-15, reducing transparency serves no good to the consumer. From the business perspective it could save time for companies preparing reports however recent advancements in artificial intelligence (AI) has already reduced time spent on administrative tasks so I would be highly skeptical that companies find quarterly statements difficult. Lack of transparency has slowed competition and growth in many sectors, and seems to only serve companies either doing poorly, or financial institutions that do not want their trading patters out there. This is the easiest age to invest in and for most that is the best pathway to economic stability and/or progression. This will not do well in the political arena with so many people paying attention to this.

Kristy Lines Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kristy Lines The proposal to cut in half the number of annual reports that companies must publicly do is very ill-considered and dangerous to the economy. Investors need transparency in order to operate based on current, solidly-based information. Integrity and stability of the markets and individual investments depend on quarterly reports.

Unintended consequences will also flow from such a decision, likely causing investing to pull back and slow down all sectors of the economy. Please reconsider and respect the regulatory framework on which our system has long relied.

KRYSTAL CHATMAN — Jun 23, 2026
Subject: S7-2026-15 Comment From: KRYSTAL CHATMAN Affiliation: Jun. 23, 2026 Stop this NOW

Krystal Harwick — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Krystal Harwick Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We know you're all a bunch of shady criminals but can you at least continue to pretend you're not four times a year? Thanks.

Krystal Kelley N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Krystal Kelley I am an individual investor who invests for myself and my child. I rely on quarter reports to determine whether or not to adjust how i invest. While my money is a very small drop in the bucket, it is my money. It's very important to me that publicly traded companies maintain regular reporting to help investors determine next steps for themselves and their clients. This level of deregulation is unacceptable. It leaves the citizens unprotected. Protect the people. The average american citizen has limited access to informed about a company's operations as it is. Please do not relax the standards. These companies make enough money to absorb the financial impact of quarterly reporting. Please do NOT reduce transparency as it negatively impacts individual and institutional investors.

KS SCHARMAN Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: KS SCHARMAN Stop the nonsense we need as much reporting and transparency as is possible. I would prefer monthly. I own the company and should make informed decisions. Hiding operations to every six months is very dangerous.

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ksaegibson — Jun 23, 2026
Subject: S7-2026-15 Comment From: ksaegibson Affiliation: Jun. 23, 2026 It is important that we keep quarterly reporting for corporations. Did we learn nothing from Enron and the fraudulent practices of Ken Lay!! Corporations need to be held to a quarterly reporting schedule to remain transparent and keep investors aware of their business practices. Allowing six months between reporting allows companies in financial trouble to fabricate a false scenario that will cost investors and our economy too much! Keep current quarterly reporting and keep our economy strong!

Susanne Gibson

KT Maciej — Jun 23, 2026
Subject: S7-2026-15 Comment From: KT Maciej Affiliation: Jun. 23, 2026 The world has proven that 3 month review work and 6 monthly do not. Fraud and error are the only reasons to implement 6 monthly review. Evidence shows that!

Get Outlook for iOS

KT Morton — Jun 23, 2026
Subject: S7-2026-15 From: KT Morton Affiliation: Jun. 23, 2026 Quarterly reporting is essential. It would be even better if it were monthly. During the Enron debacle unraveling, one of the CEOs committed suicide in his vehiclein a neighborhood adjacent to ours. All of us in Houston watched horror as Ken lay and Jeff skiing were successful in preventing any money being repaid to the many people harmed. We listened in horror to the conversations of day traders laughing about turning off the electricity of elderly people on oxygen in California. With great power and wealth comes great responsibility. Accountability matters now more than ever the American people demand it. The American people deserve it. Thank you Mr. and Mrs. Fred R Morton, managing partners, Broadco of Texas Inc. 12602. S. Villa Avenue, OKC, OK 73170

Sent from my iPad

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ktsera — Jun 23, 2026
Subject: S7-2026-15 Comments From: ktsera Affiliation: Jun. 23, 2026 Quit making it easy for the money people to cheat. Keep them accountable.

Sent from my Galaxy

Kun Lee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kun Lee It is imperative for investors in a company to have transparency into the health of the company. Reporting quarterly reports is important for us investors to be able to make decisions based on timely information. Please do not reduce reporting requirements to 2.

Kurt Clifford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kurt Clifford Affiliation: Jun. 23, 2026 Keep them accountable

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Kurt Gottschalk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kurt Gottschalk Affiliation: Jun. 23, 2026 No, No, No.....whats wrong with the current way things are done? Who's behind this? Just another way of stealing or fraud!

Kurt H — Jun 23, 2026
Subject: S7-2026-15 From: Kurt H Affiliation: Jun. 23, 2026 Kurt Hoefert, retiree, Greendale, WI
Please keep quarterly reporting, versus semi-annually. As a recent retiree, I feel it is important for my financial manager to see actual real-time trending. They have been really great to work with and have taken care of my retirement savings well. I lived through what happened in 2008. I don't have enough time left to recover from whatever chicanery market manipulators are going to attempt if this is approved.
Thank you for your attention.

Kurt Hoefert — Jun 23, 2026
Subject: S7-2026-15 From: Kurt Hoefert Affiliation: Jun. 23, 2026 Kurt Hoefert, retiree, Greendale, WI
Please keep quarterly reporting, versus semi-annually. As a recent retiree, I feel it is important for my financial manager to see actual real-time trending. They have been really great to work with and have taken care of my retirement savings well. I lived through what happened in 2008. I don't have enough time left to recover from whatever chicanery market manipulators are going to attempt if this is approved.
Thank you for your attention.

Kurt Indermaur — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kurt Indermaur As an individual investor who invests for long time horizons (I still hold stocks I first purchased 15-20 years ago), quarterly reports are crucial information that I use to track the companies I own and hold management accountable for their results. I do not have extensive resources to continually investigate my holdings (as corporate or institutional investors do), and quarterly results, especially because they must follow standards like GAAP, are the only way I have to see through biases that are all too common in the market, in media, in analysts, and even in management. Providing that information less often is a step in the wrong direction.

Kurt Penrose — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kurt Penrose Affiliation: Jun. 23, 2026 To whom it may concern,

Regarding 6 month reporting, I'm certain you know it's a bad idea to hide information. Please don't capitulate to criminals at the expense of the American public.

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kurt sendek — Jun 23, 2026
Subject: S7-2026-15 Comments From: kurt sendek Affiliation: Jun. 23, 2026 The proposal to eliminate quarterly reporting and shift U.S. public companies to semi-annual disclosure would weaken the transparency, efficiency, and integrity of American capital markets. Quarterly reporting is not a bureaucratic relic; it is a foundational mechanism that ensures timely information flow, market discipline, and investor protection. Reducing reporting frequency would create information gaps, increase volatility, and undermine the accountability that has long distinguished U.S. markets as the global benchmark. Removing this requirement is regressive and counterproductive.

Sent from my iPhone

Kurt Sims Small Business Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kurt Sims Please don't reduce the number of reporting periods for public companies. It's important for all investors to know what's happening with their investments and reducing the frequency of that information will only serve to multiply the reactionary effects when that data is finally released. I am a part owner of every company where I own stock and I deserve (and need) to know how my company investments are performing. A LOT of change already happens during the quarterly periods. Doubling the length of those periods will create information deserts that will cripple the small investor's ability to make informed investment decisions. Thanks.

Kurt Vogel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kurt Vogel Affiliation: Jun. 23, 2026 Hello,
My name is Kurt Vogel and I am a Computer Systems Administrator. Keeping things as QUARTERLY reporting is important not just for my own reviewing of company finances regarding my own person investments, but also so the K12 school district I work for can keep track of the financials of vendors and decide which are safe purchases for the district. I can not see any good coming from lengthening the reporting period to six months.
Thank you.

Kurt W Perschy — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Kurt W Perschy Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want to recéive Quarterly Reports regarding my investments. If you are going to do anything, do something that benefits investors like me. Thank you, Kurt. W. Perschy.

Kushal Patel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kushal Patel Support quarterly report g

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Kyle Baber — Jun 23, 2026

Subject: S7-2026-15 Comment From: Kyle Baber Affiliation: Jun. 23, 2026 Keep the system as it is now! 6 month black outs just allow the crooks and officials to do things the public wouldn't allow.

Sent from my iPhone Kyle

Kyle Bertrams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Kyle Bertrams Affiliation: Jun. 23, 2026 Companies should be held accountable, and providing timely, updated information to the people who invest in their stock should be maintained. Please keep my future safe. Kyle, copywriter

Thanks,
Kyle Bertrams

Kyle Burnett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kyle Burnett I am 100% AGAINST companies going to a twice a year reporting verse current quarterly. I am a shareholder and I need as much information as possible to stay informed. I would consider not holding companies that don't report quarterly if, this were to PASS. Very frustrating that there is even legislative proposal for this.

Kyle Darling — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kyle Darling I oppose the proposed Semiannual Reporting rule. As an individual investor, quarterly reports are essential to staying informed about the businesses I own. Reducing disclosures doesn't reduce uncertainty - it increases it. Less information means bigger surprises and sharper market reactions. I urge the Commission to preserve quarterly reporting.

Kyle Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kyle Johnson Hello! I'm writing to express my opposition to allowing companies make fewer public reports. This potentially allows companies to mislead investors and benefits companies at the expense of individuals like myself. Thank you!

Kyle Neville Business Advisory Consultant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kyle Neville Minimum quarterly reports are needed for fair and transparent ownership of organizations as investors and advisors

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Kyle Rouckus — Jun 23, 2026
Subject: S7-2026-15 Comment From: Kyle Rouckus Affiliation: Jun. 23, 2026 Quarterly reporting keeps the market fair and accountable. Please maintain these reports to protect consumers and average Americans.

Sent from my iPhone

Kyle Terry The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kyle Terry I am adamantly against reducing reporting requirements for businesses. Quarterly reports should be replaced with monthly reports, increasing reporting requirements.

Kylie Owen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kylie Owen A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Fewer reports are unlikely to reduce costs. In the age of AI with increasingly efficient disclosure tools, reporting is becoming cheaper. It will not ease the pressure quarter to quarter. Short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Kylie Ufer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kylie Ufer Please maintain quarterly reporting to ensure investor transparency.

Kym Lenkus The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Kym Lenkus A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake. Please keep to 4 for investor transparency.

L A Jessen — Jun 23, 2026
Subject: S7-2026-15 Comment From: L A Jessen Affiliation: Jun. 23, 2026 Require QUARTERLY business reports!

Laurie Ann Jessen

L ALLEN — Jun 23, 2026
Subject: S7-2026-15 Comments From: L ALLEN Affiliation: Jun. 23, 2026 Quarterly reports are great. Keep it that way do not change

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L Angel — Jun 23, 2026
Subject: S7-2026-15 Comment From: L Angel Affiliation: Jun. 23, 2026 We do not need to go backwards on this. Do not change this.
Liza Angel

Sent from my iPhone

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l B — Jun 23, 2026
Subject: S7-2026-15 Comments From: l B Affiliation: Jun. 23, 2026 Assistant Director: Residential Service Systems.

"SEC No, We want to know"!

STOP the 6 month quiet treatment! Secrets hurt people!

L DJesusR — Jun 23, 2026
Subject: S7-2026-15 Comment From: L DJesusR Affiliation: Jun. 23, 2026 SEC: Keep It Quarterly! My name is Ms DeJesus I am social workerand this matters to all. To keep putting the little people already in disadvantage! This is fraud! It should be treated at such! Transparency should go both ways IN A REASONABLE TIME FRAME MIN QUARTERLY and Whomever obstructs this it should be held accountable for the people who has their livelyhood in it as programmed by theses companies that are benefiting from it.

L J Dixon — Jun 23, 2026
Subject: S7-2026-15 Comment From: L J Dixon Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Too easy to be scammed in a 6 month period.

L Jeffcoat — Jun 23, 2026
Subject: S7-2026-15 Comment From: L Jeffcoat Affiliation: Jun. 23, 2026 Trust the citizens commenting. We have been robbed, raped & ****ed over by you god **** thieves.....keep it up.
THERE ARE WAY MORE OF US THAN THERE ARE YOU....AND WE ARE ARMED, TOO.
THE ENTIRE GOVERNMENT OF THIS COUNTRY IS A CUM SUCKING GANG OF COMMIE SELL OUT, ON THE TAKE, PAID OFF LYING BASTARD FILTH.
THE ENTIRE COUNTRY HATES ALL GOVERNMENT BECAUSE YOU ARE SO GOD ****ED

CORRUPT.
WE HAD ONE CIVIL WAR, WANT ANOTHER??????????????????

L Jeffcoat — Jun 23, 2026
Subject: S7-2026-15 Comment From: L Jeffcoat Affiliation: Jun. 23, 2026 Trust the citizens commenting. We have been robbed, raped & ****ed over by you god **** thieves.....keep it up. THERE ARE WAY MORE OF US THAN THERE ARE YOU....AND WE ARE ARMED, TOO.

L M — Jun 23, 2026
Subject: S7-2026-15 Comment From: L M Affiliation: Jun. 23, 2026 Please keep quarterly reporting in place for accountability. Bi-annual reporting only benefits companies and opens way too many doors for fraud and insider trading! Thank you.

L Oplt — Jun 23, 2026
Subject: S7-2026-15 Comments From: L Oplt Affiliation: Jun. 23, 2026 Lenore Oplt, retired teacher. As a retired person living on a fixed income my investments are important to me. I think to know what is happening with my investments in a timely manner so I can make changes before I take a big financial hit. The system now works well, why go bavk to what kept most ordinary person in the dark for 6 months and hurt them.

L Rezza — Jun 23, 2026
Subject: S7-2026-15 From: L Rezza Affiliation: Jun. 23, 2026 Keep it Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

Lisa Bourgeois

L. Fehrle Motley Fool Subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: L. Fehrle This is another blaintinent Trump attempt to allow more of his desires to disconnect the people of the United States their constitutional freedom of information. I am vehemently. opposed to this change.

L. Liner Personal — Jun 23, 2026
Subject: File No. S7-2026-15 From: L. Liner Please DO NOT reduce the number of reports. I want

transparency and up-to-date information. I DO NOT want to wait for reports. I want to see minimum 4 reports per year.

L. Wood Motley Fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: L. Wood It is ludicrous to change the requirement to semi-annually. That is insufficient frequency for investors to evaluate the performance and value of a company. Public companies should continue to be required to submit financial reports quarterly to their shareholders.

L.J. Manovsky — Jun 23, 2026
Subject: S7-2026-15 Comments From: L.J. Manovsky Affiliation: Jun. 23, 2026 Do not back off the quarterly reporting requirements. Too many innocent people lost everything in the Enron debacle, and there can never be a repeat.

La Verne Koenig Owner operator — Jun 23, 2026
Subject: File No. S7-2026-15 From: La Verne Koenig Comments attached

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LAC — Jun 23, 2026
Subject: S7-2026-15 Comment From: LAC Affiliation: Jun. 23, 2026 You Must keep quarterly reporting! Otherwise, the sins of Enron will be repeated. Be mindful of history.

Lachlan Maclean — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lachlan Maclean This proposal seems to only to for the harm of customers. The only thing going fo this is reduced costs on behalf of companies, and with AI and ever more efficient disclosure tools, this is debatable. This harms the individual investor, and also makes it easier for companies to hide what they are actually doing.

Lacy Kennedy Motley Fool Community and subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lacy Kennedy Do not allow reducing publically traded companies from quarterly reporting to two per year. Individual stock holder and institutional investors alike, already to not have visability into month to month sales and operating peformance. Quarterly reporting is the only actionable reporting giving investors visability into compnay performance, opex and capex. Biannual or annual only reporting makes it worse to invest in companies who are underperforming and makes it harder to identify those that are performing.

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ladygoldrider74 — Jun 23, 2026
Subject: S7-2026-15 Comment From: ladygoldrider74 Affiliation: Jun. 23, 2026 Anytime you cut laws is usually a reason for dishonesty to step back in.

Do not let that happen keep them in check with the law the way it is.

Lois Olson

Sent from Proton Mail for iOS.

LadyLaser Golf — Jun 23, 2026
Subject: S7-2026-15 Comment From: LadyLaser Golf Affiliation: Jun. 23, 2026 The SEC reporting should be tranparent from Day 1. Without transparency, corruption follows. Where there is corruption, the taxpayers end up paying for fraud. There is a lot of fraud in the United States right now and it is not even hidden.
MAKE THE SEC TRANSPARENT FROM DAY 1

Laird Ueberroth Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laird Ueberroth Motley Fool News Letter

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LaLa Dolce — Jun 23, 2026
Subject: S7-2026-15 Comment From: LaLa Dolce Affiliation: Jun. 23, 2026 Dear Secretary,
I am writing as an independent retail investor to express my strong opposition to the Commission's proposal to allow public companies to opt out of quarterly reporting (Form 10-Q) in favor of a semiannual schedule. While the stated goal may be to reduce compliance costs and curb short-term market focus, the actual result of this rule change will be a severe degradation of market transparency that directly harms retail investors.

A six-month gap between mandatory financial disclosures is entirely unacceptable in today's fast-paced, digital market. This proposal introduces several critical risks to market integrity:
Exacerbating Information Asymmetry: Corporate insiders and institutional mega-investors possess the resources to track corporate health continuously. Retail investors, however, rely heavily on standardized, audited quarterly SEC filings to level the playing field. Forcing retail investors to wait 180 days for verified data leaves them completely in the dark.

Expanding the Window for Insider Trading: By eliminating quarterly reporting, the window of time where corporate insiders hold material, non-public information expands drastically. This creates an environment ripe for opportunistic trading and strategic delays in revealing negative corporate performance.

Impacting Market Stability: Decreasing the frequency of verified reporting will naturally lead to a decline in earnings forecast accuracy. Speculation and rumor will inevitably fill the data void, resulting in heightened and volatile price swings when the semiannual data is finally released.

Systemic Gaming of Disclosures: Allowing companies the flexibility to switch back and forth between

quarterly and semiannual schedules dynamically invites companies to "hide" poor quarters or operational bleeding within a broader six-month average, destroying year-over-year data comparability.

Voluntary press releases or unaudited earnings calls are not a substitute for the strict legal accountability and GAAP standards of Form 10-Q. The SEC's core mandate is investor protection and the maintenance of fair, orderly, and efficient markets. This proposal directly contradicts that mission by favoring corporate insiders at the expense of everyday investors.
I urge the Commission to withdraw this proposal and maintain the mandatory quarterly reporting framework that has long made U.S. capital markets the most transparent and trusted in the world.

Sincerely,
Chef, Jérôme Chambers
Philadelphia, PA

Lallon Pond — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lallon Pond Affiliation: Jun. 23, 2026 That accountability would be reduced at one of the most corrupt and incompetent times I've seen in my life (73 years) is beyond comprehension. CEOs should sign financials monthly, then predicate decisions on that understanding. But now it's all about income inequality, greed and power. I'm disgusted.

Lallon Pond

LAMBOURGHINI777 — Jun 23, 2026
Subject: S7-2026-15 Comment From: LAMBOURGHINI777 Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!

STOP GIVING BILLIONAIRES EVERYTHING AT THE DETRIMENT OF THE MIDDLE CLASS AND POOR!

Sent from my iPhone

Lana McDonald — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lana McDonald Affiliation: Jun. 23, 2026 Lana McDonald U.S.A. taxpayer citizen who is self employed. I am Not in favor of changing quarterly reporting. Quarterly reporting allows time for proper planning and the ability to make any necessary changes that might affect my future, or make decisions for my own personal goals. I want to continue to receive quarterly reports keeping me apprised of my hard earned money. Thanking you in advance for your attention to this matter. Your decision not only affects me but will also negatively impact millions of U.S. taxpayer citizens and their families if this change is made. Respectfully submitted.

Lance Cooper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lance Cooper Affiliation: Jun. 23, 2026 Lance M Cooper Sous Chef
They are already making hand over fist in money personally I think revenue should be reported every month but to make it once every 6 months is insanity so they can just rip off customers more no hard no

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Lance Hammond — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lance Hammond Affiliation: Jun. 23, 2026 As an investor in the financial markets, I am greatly concerned about the proposed SEC changes concerning quarterly reporting. Accountability of corporate financial reporting is crucial. I would like to see the reporting remain on a quarterly basis. Thank you for your attention to this matter. Lance Hammond, Private Investor

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Lane Rathgeber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lane Rathgeber Semiannual reporting is a bad idea. Publicly traded companies should NOT become less transparent to investors. Financials should be reported quarterly.

Laree Thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laree Thomas Affiliation: Jun. 23, 2026 I know the administration advocates for fewer regulations - many of which were created due to the discovery of the need for them. Please do not reduce reporting and make it easier for those with ill-intent to get away with crimes or infractions.

Laree Thomas
84124

LaReine Taurinskas — Jun 23, 2026
Subject: S7-2026-15 From: LaReine Taurinskas Affiliation: Jun. 23, 2026 If you don’t sign quarterly our reputation is sullied.

Sent from my iPhone

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laroccajr — Jun 23, 2026
Subject: S7-2026-15 Comments From: laroccajr Affiliation: Jun. 23, 2026 There is a reason for the existing SEC rule for quarterly financial reports— for transparency and timeliness to protect investors which is the primary purpose of the SEC!

DO NOT CHANGE THE REPORT FILING REQUIREMENTS!

John LaRocca
a U.S.A. Virginia investor

Larry and Linda Brewer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry and Linda Brewer I have no comment.

Larry Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Anderson Reducing reporting requirements makes stockholders (i.e., owners) less informed. In an age where more information is available to make better informed decisions in all areas of life, why would we want to be less transparent when it comes to investing and ownership?

Larry Barton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Barton Affiliation: Jun. 23, 2026 Maintain quarterly reporting for stability in the markets and investors.

Yahoo Mail: Search, Organize, Conquer

Larry Baugh Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Baugh I do not think transparency in stock owneship needs to be reduced. As an investor, I think more information promotes safety and success in investing in stocks.

Larry Birchfield — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Birchfield Affiliation: Jun. 23, 2026 Report quarterly. Quit trying to screw the people of this nation while allowing corporate America is screwing us.

Larry Dyer Individual investor retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Dyer I utterly reject the idea of six months reporting information from companies. We need quarterly reports we need them badly. You wouldn’t want to own a business that only informs you twice a year of what it’s doing. I think this is a terrible idea and in the age of AI I don’t think it’s gonna save any money for these companies. They can afford to report to their owners who are the stockholders. We need more transparency, not less.

Larry Gage — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Gage Affiliation: Jun. 23, 2026 SEC -Quit removing measures put in place to hold corporate executives accountable for the performance of their companies.

Sent from my iPhone

Larry Higa — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Larry Higa Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I vote No on 6mo blackout not a good
& fair decision.

Larry Holland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Holland Affiliation: Jun. 23, 2026 Keep reporting stop trying to hide theft

Larry D Holland

Larry Iwasaki — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Iwasaki Do not reduce the number of public-company reports issued per year. Increased market volatility due to current government/administration antics have affected company performance on a monthly let alone quarterly period. Do not hamstring/ restrict investor access to knowledge that are available to institutional investors and large asset managers like Blackrock and Fidelity.

Larry James The Motley Fool Comunity — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry James Please preserve the transparency that we have by receiving quarterly reports from companies we are invested in and consider it to be ownership.

Larry Jens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Jens Please keep the reporting requirement as quarterly. This provides a better picture of how a corporation is doing and reduces the chance of shady practices or surprises.

LARRY L KAPPHAHN — Jun 23, 2026
Subject: File No. S7-2026-15 From: LARRY L KAPPHAHN Please do not reduce the quarterly Corporate Earnings reports to semi-annual, I look forward to all my timely quarterly reports to protect my investments. Thank you

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Larry L. — Jun 23, 2026

Subject: S7-2026-15 Comments From: Larry L. Affiliation: Jun. 23, 2026 Keep it qartily

Get Outlook for iOS

Larry Lang The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Lang I am not in favor of changing public company reporting periods from 4 times a year to two. I trust that the vast majority of the public companies' management manage their businesses for a longer term than just one quarter. That said, quarterly reporting provides shareholders with periodic information as to how the business is progressing in meeting its financial and operational goals.

Larry Law — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Law Please do not allow me to have less information. The more information in my investing (company ownership) equates to better decisions.

Larry Morris The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Morris I feel reducing company reporting periods to two a year does not in any way add protection to everyday investors. Comments suggesting major savings by reducing reporting is questionable at best and with the use of AI etc. this is no big hit on companies.

Larry Morrison — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Morrison Affiliation: Jun. 23, 2026 Why are we trying cut what this world needs a whole lot more of? ACCOUNTABILITY
Whoever is proposing this has something to gain from cutting accountability
laws.

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larry morrow — Jun 23, 2026
Subject: S7-2026-15 Comments From: larry morrow Affiliation: Jun. 23, 2026 Make the big dogs ‘fess up quarterly, like I have to do with my small company.!

Larry Myers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Larry Myers Affiliation: Jun. 23, 2026 Keep the quarterly reporting ... It is important to have truthful information disseminated on a regular and shorter term basis. Those who benefit by having less factual and timely information released are often those who have integrity issues.

Larry padway Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry padway Companies have to know how they are doing every quarter. So reducing the number of reports only means the investors are uninformed. What idiot thinks that is a good idea

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Larry Rattray — Jun 23, 2026
Subject: S7-2026-15 Comments From: Larry Rattray Affiliation: Jun. 23, 2026 Thank you for the opportunity to comment. There are too many good reasons to keep the reporting quarterly and no good reasons to extend it. There are people who would take advantage of the extended time.
Thank you,
Larry Rattray
Proctor, Montana

Larry Schrader None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Schrader Companies MUST continue to report to shareholders a minimum of 4 times a year. With all of the fraud today, we can't trust anyone. Longer periods promote fraud.

Larry Scott — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Scott Dear Sir, I have been an active individual trader/investor for over 25 years. I enjoy it very much. Much of my success I have experienced has been the result of knowing about the companies I trade. Receiving company information on a quarterly basis is very helpful. With quarterly reports I am able to determine if the companies that I watch are developing financial trends. Taking quarterly reports away would make trading stock much more difficult for individual investors. Big brokerages would also pick up advantages over individual traders because they seem to have greater access to company information. Please do not get rid of quarterly reporting. Thank you.

Larry Seiford Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Seiford At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Larry Sorensen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Sorensen Please do not change mandatory public-company reports from 4 to 2. We need the 4 annual reports for investing.

Larry Todd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Todd I want to keep my quarterly stock reports. I believe

semi annual reports is to long, a lot can happen in 6 months. Transparency is vital for good investor relations

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Larry Wallen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Wallen Please use common sense and do NOT make a serious mistake by reducing reporting requirements and retain quarterly reporting. As a matter of fact, monthly reporting would be even better. At its heart, investing is ownership and as owners, we deserve (demand!) regular, transparent communication from our business. It is doubtful any cost reduction would even occur with the new proposal and uncertainty would almost certainly be increased.

Larry Whalen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Larry Whalen Affiliation: Jun. 23, 2026 We have a system that has protected our retirement portfolios for many years. Why you want to destroy that system. Who is on the take. Stop screwing the public for the benefit of corporations. Stand up to Trump and his desire to pander to money and corporations. Protest the working man and say NO to dropping quarterly reports. Larry Whalen Retired. Finance background. 35 years in banking.

Sent from my iPhone

LARRY WHEELOCK — Jun 23, 2026
Subject: S7-2026-15 Comment From: LARRY WHEELOCK Affiliation: Jun. 23, 2026 Sounds like an open invitation to corruption to me. Don’t do it.

Sent from my iPhone

Larry Willard Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Larry Willard Do NOT reduce 1/4ly sec filings!

Lars Ensign Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lars Ensign I am commenting in opposition to the plan to reduce a corporate reporting requirements to semi annually. I think that this is a decrease in transparency that will likely lead to increase volatility and undo increase in already too strong, corporate power.

Laszlo Acs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laszlo Acs At its heart, investing is ownership. When an investor owns a piece of a business, that investor expects and deserves regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some may argue that fewer reports would reduce costs. Maybe. Although in an

age of AI and increasingly efficient disclosure tools, even that point is debatable. Others may argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I rise in strong opposition to this proposal - S7-2026-15 on Semiannual Reporting. This will not be beneficial to any investor and will reduce the amount of information available to those who own shares of publicly traded securities. -- Laszlo Acs

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Launa Fackrell Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Launa Fackrell Please continue required reporting for corporations, etc. to four times per year rather than changing to two times per year.

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laura anderson — Jun 23, 2026
Subject: S7-2026-15 From: laura anderson Affiliation: Jun. 23, 2026 SEC
During this period of rampant fraud and corruption it would be irresponsible to change from quarterly. Corporations have been given what seems to be a free pass with president trump leading the way. I'm the mom of a disabled adult who has to routinely verify
under penalty of law that he does not exceed 2000 dollars monthly, verify his SNAP benefits are used appropriately and certify with agencies that he is still disabled. If I don't comply he loses his benefits. So why would you remove the guardrails for large corporations when we, the people struggling to pay our bills, are being regulated routinely. Keep the quarterly signatures.
Laura Anderson, Salt Lake City, paralegal who can't afford to retire.

Laura Baker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Baker Affiliation: Jun. 23, 2026 I worked for WorldCom when the fraud occurred. My husband and I lost all of our investments, all promised stock and it took years to rebuild.

After Enron and WorldCom these reporting rules helped to hold more executives accountable. And this quarterly reporting MUST be retained. This is no time to scale back much- needed protections. You, as an organization, know this.

KEEP IT QUARTERLY.

Laura Barnett None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Barnett I disagree with the proposal to reduce reporting requirements. Transparency in a business' operations is critical to safeguard investors.

Laura Chandler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Chandler Affiliation: Jun. 23, 2026 No! After working for Merrill Lynch, Morgan Stanley and Raymond James for 30+ years I say no to this nonsense.
We need information on a quarterly basis.

Sent from my iPhone

Laura Currier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Currier It does not make sense to have less transparency for consumers or investors. While I understand the “burden” on companies to make these reports/ fillings, we live in a new era of big data analytics with AI to help manage some of these tasks. Companies have a great opportunity to lean into these new tools to make their reporting easier while still maintaining that transparency to their customers.

Laura Daffer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Daffer Affiliation: Jun. 23, 2026 Please keep doing quarterly reporting. My current income is $1000 a month. I need to be able to know what is going on so I can protect what money I have. Otherwise, I could end up home less. Laura Daffer (retired teacher's aide)

Laura De Angelis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura De Angelis Please preserve a greater transparency for individual investors

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Laura Dion — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Dion Affiliation: Jun. 23, 2026 Laura Dion, owner of a professional practice, LCSW.
I want and have the right to know what is happening with my investments. Quarterly reports help me to know if I need to be making changes, and can then plan for my future.

Laura Dion, LCSW

Laura Driscoll — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laura Driscoll Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
I am against any delays in quarterly reporting and suspect these potential blackouts are nefarious in nature and beneficial to scammers and robber barons. Please protect our investments and do not pass this legislation.

Laura Eileen Ferguson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Eileen Ferguson Affiliation: Jun. 23, 2026 To Whom It May Concern;

There is evidence on all sides of massive fraud and corruption in our insufficiently surveilled corporate sector.

The LAST thing we need is a decrease in accountability. Please MAINTAIN the requirement of quarterly signed statements!

Thank you for your attention to this matter.

Yours sincerely,

Dr. Laura Eileen Ferguson

135 S. Van Ness Ave.

Los Angeles, CA 90004

'..In my life I have done all I can to demonstrate that the way of peace, the way of love and nonviolence is the more excellent way.." John Lewis

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Laura Fletcher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Fletcher Affiliation: Jun. 23, 2026 With all the fraud our

government, corporations and companies have been shown to commit the government should not be making it easier to hide crime, but tougher. Keep quartwrly accountability with quarterly reporting.

Laura Gallagher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Gallagher Affiliation: Jun. 23, 2026 Laura G. retired from job with Commonwealth of PA insisting the SEC keep its reports quarterly. The spirit of the law as well as the letter of the law is all our capitalism has to curb human greed.

Laura Garrett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Garrett Hello. I am asking that you keep the number of public company reports transparent and to report quarterly. It's important that we as share owners know what is going on and not to hide the reports so that I can make an informed decision. Having gaps in reports is an unfair if only the corporate insiders have this knowledge and not the public. I am willing to pay for the disclosure of the reports as not having the reports really isn't saving me money. Please consider disclosing the reports to quarterly and to be transparent. Thank you, Laura Garrett

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Laura Gibson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Gibson Affiliation: Jun. 23, 2026 SEC quarterly reports are vital for market transparency and oversight. These disclosures provide critical insights into public companies' financial health, operations, and governance, enabling investors, analysts, and regulators to proactively identify risks and emerging trends. This timely data facilitates informed decision-making, fosters accountability, and strengthens market integrity, ultimately contributing to a more stable financial environment.

Laura Gibson
Burien, WA

Laura Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Hall Affiliation: Jun. 23, 2026 Why do the rich still can see what's going on but plain investors are in the dark.

Laura Hall-Daniels — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Hall-Daniels Affiliation: Jun. 23, 2026 Please keep quarterly reporting. As a retired individual we can’t afford and do not have the time to ride out big dips in the stock market.

Sent from my iPhone

Laura Harnden — Jun 23, 2026

Subject: S7-2026-15 Comment From: Laura Harnden Affiliation: Jun. 23, 2026 This country deserves transparency and quarterly reporting is better for all of us!

Sent from my iPhone

Laura Heffernan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Heffernan Affiliation: Jun. 23, 2026 The only purpose of reporting less frequently is to allow CEOs to hide. More insider trading, less opportunity for the super wealthy. More wealth flowing upward while children starve. Americans want less income inequality, not more. Americans want more transparency and accountability. This is a terrible idea.

Sent from my iPhone

Laura Hill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laura Hill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue to do quarterly reports!
It makes a difference to us!

Many thanks!
Laura Hill

Laura Hill — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Hill Affiliation: Jun. 23, 2026 We need qtrly reporting for the good of all people and their investments! Do not change this!!!!!

Laura A. Hill

Laura Hill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Hill Affiliation: Jun. 23, 2026 We need to continue quarterly reporting! It’s so important!

Laura A Hill

Laura Hill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Hill Affiliation: Jun. 23, 2026 We need to continue quarterly reporting! It’s so important! Please do not consider changing! Laura Hill

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LAURA HUG — Jun 23, 2026
Subject: S7-2026-15 Comments From: LAURA HUG Affiliation: Jun. 23, 2026 Laura Hug, I am a Home Health Aide for a beautiful young lady with Downs Syndrome. This ruling will take monies from the poorest people and give rich people more of it. Insider trading is illegal and should be being treated as such.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Laura Jackson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laura Jackson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The move to reduce transparency and increase the time between reports hurts Middle-class investors who are relying on their investment for a secure portfolio. This is our savings and our hope for a secure retirement. With the increasing cost of living we can't afford volatile markets, and not having timely information to help us protect our investment. Please keep reports quarterly.

Laura Kaupas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Kaupas Affiliation: Jun. 23, 2026 Keep the quarterly monitoring to keep those CEOs accountable for their business behaviors. No more corruption Laura Kaupas, Collinsville, Illinois gypsyfaith@att.net

Sent from AT&T Yahoo Mail on Android

Laura Kay — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Kay Affiliation: Jun. 23, 2026 Need quarterly or monthly

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Laura Kolak — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Kolak I am absolutely against this! It will only serve to allow companies, their Executive staff and Board members to manipulate data. Transparency is critical, keep it as is.

Laura Luckes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laura Luckes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am not in agreement with moving to a 6 month reporting system.

Laura Major Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Major Public companies that seek new capital from the public markets and continued support from existing shareholders should remain subject to quarterly reporting requirements. Quarterly disclosure of performance, goals, and strategy is essential for investors to make informed decisions. Without it, investors are forced to rely on stock price movements and third-party analysis between reports, which provides an incomplete and potentially misleading picture of a company's true value and risk profile.

Laura May — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura May Affiliation: Jun. 23, 2026 Laura M May, retired mom. Quarterly reporting should continue so that all investors have the information necessary to make proper decisions and to protect them from fraud.

Sent from my iPhone

Laura Merle Honsa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Merle Honsa Please reconsider this proposal. Too many people depend on quarterly reports, especially as they approach retirement. This is a growing percentage of the population according to Georgetown University - (https : / / cri . georgetown . edu / the-aging-of-america-a-changing-picture-of-work-and-retirement /) . They need the most current information to make important decisions about their futures. Additionally, too few people have the investments that will allow them to retire according to the Schwartz Center for Economic Policy Analysis (https : / / www . economicpolicyresearch . org / research / most-americans-do-not-have-enough-to-retire) . If the financial sector wants to encourage Americans to invest and save, they should provide information as often as they practically can. Quarterly reports do not seem to be a burden to investment professionals at this time, so there seems to be no urgent reason to change this policy. Thank you for your consideration.

Laura Pandolfi The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Pandolfi I do not advocate reducing the number of public-company reports from four times a year to just two. Reducing the reporting weakens the communication between the company and the investors, continued management transparency is still essential to the evaluation of a business by the investment community.

Laura Seymour — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laura Seymour This is hokum. We need information. It is NOT more costly and would be moving us closer to NO reports!!

Laura Smith — Jun 23, 2026
Subject: S7-2026-15 From: Laura Smith Affiliation: Jun. 23, 2026 Laura, retired teacher, Texas. This is important my financial person and me. I have more chances to move and get better rates when I can see my information quarterly. I don't see why this needs to be changed.

Sent from my iPhone

Laura Stafford — Jun 23, 2026
Subject: S7-2026-15 From: Laura Stafford Affiliation: Jun. 23, 2026 Quarterly reporting should stay! My name is Laura Stafford, I'm a RN in Milton, FL. I believe the exponential rate at which CEOs' wealth has grown is blatantly wrong and not in alignment with the growth of the American worker. We are in a time of much distrust in our government and to roll back protections at this critical time would be detrimental to what trust may be left. Please keep quarterly reporting.

Sent from my iPhone

LAURA SULLIVAN — Jun 23, 2026
Subject: S7-2026-15 Comments From: LAURA SULLIVAN Affiliation: Jun. 23, 2026 Reporting needs to stay quarterly, so that people can make informed decisions about finances. As a retired person on a fixed income, it's imperative that I have up to date information.

Thank you for your attention to this matter!
Laura Sullivan-Woods

Sent from my iPhone

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laura tatum — Jun 23, 2026
Subject: S7-2026-15 From: laura tatum Affiliation: Jun. 23, 2026 All corporations must be held accountable for the numbers they are reflecting to their stockholders. They must not be allowed to jeopardize our economy and livelihoods to their sole benefits. No more Enron. KEEP IT QUARTLERLY.

Laura Taylor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laura Taylor Affiliation: Jun. 23, 2026 Changing the law encourages fraud. The only possible reason for this change is pressure mounted by the millionaires it protects us from. Keep it without changes.

Laura Uribe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Uribe Affiliation: Jun. 23, 2026 You can barely ensure that fraud isn't perpetrated now. Why in the world would you allow corporations even less oversight. Absolutely not!! Continue with quarterly reports.

Laura Uribe

Laura Whittier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laura Whittier Affiliation: Jun. 23, 2026 Eliminating quarterly reporting is a bad idea. I want CURRENT information on performance so I and the companies that manage my retirement portfolio can make timely informed decisions. Please keep quarterly reporting. Thank you,
Laura Whittier
Retired

Sent from my iPhone

Laurel Brehler — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laurel Brehler Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change reporting. Keep it every 3 months.

Laurel Dorr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurel Dorr Affiliation: Jun. 23, 2026 I'm Laurel Dorr, a small investor. I rely on these funds for my retirement income. I also rely on the quarterly reports of my investments to assess their health. I am alarmed tjat this helpful
information may be cut in half from quarterly to semi-annually. Please do not allow this to happen. It would adversely affect small investors.

Yahoo Mail: Search, Organize, Conquer

Laurel Harper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laurel Harper I am not in favor of the SEC reducing corporation reporting requirements to their stockholders to just twice a year. You would not want your bank to allow you to only view your account twice yearly. I do not see much difference between that and reducing the requirement for corporations to be transparent to their stockholders in how their investments are being handled. Please do not allow this ridiculous action to proceed. Thank you.

Laurel Heflin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurel Heflin Affiliation: Jun. 23, 2026 Laurel, Warehouse Worker. This matters because I feel like Warehouse workers definitely get left holding the bag a lot. Especially for people who have worked for the company for so long

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LAUREN BLOOM — Jun 23, 2026

Subject: S7-2026-15 Comments From: LAUREN BLOOM Affiliation: Jun. 23, 2026 Quarterly reports are the minimum essential information for investors to evaluate the worth of their investments. As the Treasurer of a nonprofit that serves clergy families, I depend on quarterly reports to confirm that our investments continue to generate needed revenue. Semi-annual reports would not provide sufficient information to allow us to make timely decisions about whether to buy, hold or sell. Please do not deprive investors, many of whom are nonprofits serving worthy populations, of the information they require.

Sent from my iPhone

Lauren Campion — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lauren Campion Affiliation: Jun. 23, 2026 Keep quarterly

Lauren Campion
(630) 936-7973
http://www.linkedin.com/in/laurencampion

"Learning is beautiful."

Lauren Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lauren Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Remember we all started small!
Keep hope alive!
Sincerely. Small voter, Small investor.

Lauren Monaco — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lauren Monaco Affiliation: Jun. 23, 2026 We need quarterly filings to maintain transparency and keep ordinary investors connected to how the businesses they are investing in are doing. We need to ensure that we do not create conditions that foster insider trading and abuse by those in power. Quietly reports keep us all honest and in the loop.

Lauren Monaco, teacher

Outside of a dog, a book is man's best friend. Inside of a dog it's too dark to read.
Groucho Marx (1890 - 1977)

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lauren zambrelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: lauren zambrelli Affiliation: Jun. 23, 2026 This is not ok. We have suffered enough! Stop this now.

Lauren,
Sent from my iPhone

Laurence Landon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurence Landon Affiliation: Jun. 23, 2026 There are too any examples of major economic woes arising out of relaxed financial oversight. You should not even be considering reversal of quarterly financial reporting.

Larry Landon,
CopeAesthetic, LLC
Richmond, Virginia
602-350-0620

Laurence Landon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurence Landon Affiliation: Jun. 23, 2026 Not for God's sake, but for everybody's financial sake, please do not move to semi-annual reporting.

CopeAesthetic, LLC
Richmond, Virginia

Lauretta Davis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lauretta Davis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports helps to keep companies accountable to their investors. A quarter is 3 months, even that can be too little to see that a company is failing or going in a direction that the investor does not like. Please continue to require quarterly reporting, or more frequent, for the good of investors.

Lauri Snow — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lauri Snow Affiliation: Jun. 23, 2026 My name is Lauri Snow. I'm retired.Please help me keep what I've earned in my lifetime.. knowing what corporations are doing helps me make better decisions. My husband has stage 4 cancer.

I need ways to see if a company deserves my investment. Corporations already have so much power and "rights". There is a reason quarterly reports were put in place and we need all the guardrails small as they may be to protect against the errors or intentional criminal activity that have happened far too often.

Yahoo Mail: Search, Organize, Conquer

Laurie Anderson — Jun 23, 2026
Subject: Keep it quarterly From: Laurie Anderson Affiliation: Jun. 23, 2026 Don't take away quarterly reporting. You can crash our whole economy not keeping these corporations in line! Remember why you have quarterly reporting. I won't trust companies and may restrict my trading if you take that away.
Laurie Anderson

LAURIE AZZOTO — Jun 23, 2026
Subject: S7-2026-15 Comment From: LAURIE AZZOTO Affiliation: Jun. 23, 2026 We want the truth every quarter. What are they hiding?

Sent from my iPad

Laurie Bruno — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Bruno Affiliation: Jun. 23, 2026 I'm against companies holding back for six months and hiding the figures from the public that long. Stop inviting more criminal activities to occur.

Sent from my iPhone

Laurie Frederick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie Frederick Affiliation: Jun. 23, 2026 Do t start scaring people with this. A large portion of people will bail snd go to CD's.

Sent from my iPhone

Laurie Goldman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie Goldman Affiliation: Jun. 23, 2026 I'm a citizen and a professional and semi retiree. Citizens United took half of public security. My retirement funds should be protected from government and financial institution graft and failure. I even support a move to monthly reports. Quarterly has been helpful. Stop the grab by oligarchs and criminals. Remember ENRON! It could be your grandmother! Keep this country's safety net from being ripped open. Keep Quarterly Reporting

Laurie Goldman Psy D
Brookline, MA 02445

Laurie Goldman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie Goldman Affiliation: Jun. 23, 2026 I'm a professional and retiree. Citizens United took half of public security. My retirement funds should be protected from government and financial institutions. I support a move to monthly reports. Quarterly has been helpful. Stop the grab by oligarchs and criminals. Remember ENRON! It could be your grandmother! Keep this country's safety net from being open. Keep Quarterly Reporting

Laurie Goldman

Laurie Greenberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laurie Greenberg Please be fair to investors, some of whom are not wealthy, by maintaining the current level of transparency.

Laurie Greenwald — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Greenwald Affiliation: Jun. 23, 2026 Why would a company not be able to give quarterly reports to it's investors. It doesn't benefit the investors. Especially the small investors.

Laurie J Greenwald
Retiree with a pension that's invested.

Laurie Hall — Jun 23, 2026
Subject: S7-2026-15 From: Laurie Hall Affiliation: Jun. 23, 2026 Haven't the billionaire of this country profited enough from this administration? Don't lift one of the few protections left. Do your job and protect honest business practices.
L. Hall

Laurie Hatchett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laurie Hatchett Please continue to hold corporations accountable by requiring quarterly reports.

Laurie Jackson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Jackson Affiliation: Jun. 23, 2026 No. Do not rob me again or help the felon in the White House give more grifts to the billionaires. I will close all of my accounts and put them in CDs if this happens.

Laurie Jackson
Artisan and Designer
HempPatch
509-327-8051
hemppatch@gmail.com
http://www.etsy.com/shop/Ecotopic

Laurie Marshall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Marshall Affiliation: Jun. 23, 2026 Transparency is essential to avoid corruption. Don’t let the sec go dark

Sent from my iPhone

Laurie McCauley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Laurie McCauley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please stop letting the rich get richer and blacking out access to retail traders. We don't need to be shut out of a profession and allow those large hedge funds, banks and individuals to have insider trading benefits that keep making them richer. We need everyone in America to have the same access.

Laurie McDonald Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Laurie McDonald Financial reporting has ALWAYS been reported quarterly and always should be. Early signs of change cannot be overlooked with regular reporting. Investors need to be informed as soon as possible and twice a year doesn’t cut it! Imagine your spouse announcing you only get fed every other day? You’d survive but getting half of what you used to get wouldn’t make you smarter or happier, might even stress you out. Investors do get stressed out just imagining there’s something they don’t know already. Imagine if they only were fed twice a year the information they need!!! Laurie

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Laurie McPherson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie McPherson Affiliation: Jun. 23, 2026 Relaxing reporting requirements to semi-annually is the wrong decision. The SEC has a duty to protect the public, and maximizing sunshine and transparency is an essential part of that. Don't take us backwards into more delay and more secrecy. Keep the requirement for quarterly reporting.

Laurie Moody — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Moody Affiliation: Jun. 23, 2026 Laurie Moody, 67 years old, retired Credit Union executive. I wholeheartedly disagree with only requiring only 2 reporting requires instead of 4! We remember Enron and other instances in the past where insufficient reporting covered up and didn’t give the full story about an organization. We do not want to fly blind again, especially in am Information Age where everything changes in breakneck speed. Keep it at quarterly!

Sent from my iPhone

Laurie Moreau — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie Moreau Affiliation: Jun. 23, 2026 Quarterly reporting is a must for the American people. To do it only twice a year simply allows more manipulation of the markets behind the scenes, rigged to benefit corporations and those with more access to power. I'm Laurie Moreau, Event Planner. Just like any good business person, I want to see reports quarterly and not let it slide for 6 months. Come on guys!! You work for us.

Laurie Patterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Patterson Affiliation: Jun. 23, 2026 Keep It Quarterly

Get Outlook for iOS

Laurie Ricketts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Ricketts Affiliation: Jun. 23, 2026 Stop making it easier for corporations to rip-off the American citizen.This way is the right way.That's why we've done it this long.And the only reason anybody would want to change it is because
they want to find a way to steal don't dangle that carrot

Yahoo Mail: Search, Organize, Conquer

Laurie Snedeker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Laurie Snedeker Affiliation: Jun. 23, 2026 Quarterly reports.

Last thing we need is more very wealthy investors manipulating the stock market more than it's already been manipulated. Keep the quarterly reporting. Those of us who are relying on what we saved during our working years need to know our money is safe.

Laurie Snedeker, retired

Laurie Stitzer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Laurie Stitzer Affiliation: Jun. 23, 2026 Dear SEC,

Please do not reduce the reporting requirements from 4 to 2 times a year. As a retiree, such reporting is crucial to our income. This only helps businesses, not Americans.

Thank you,

Laurie Stitzer

Sent from my iPhone

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laurie wolfe — Jun 23, 2026
Subject: S7-2026-15 Comment From: laurie wolfe Affiliation: Jun. 23, 2026 Do not get rid of quarterly reporting. As it is, there isn't enough transparency. It's time you worked towards truly protecting individuals.

Laurie Wolfe
15 Blossom Heath Road, Williamsville, NY 14221.
Ph: 716-380-7426

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lauriesold — Jun 23, 2026
Subject: S7-2026-15 Comments From: lauriesold Affiliation: Jun. 23, 2026 I need quarterly reporting to make accurate financial decisions to maintain my retirement income. Please do not let them do this. L. Contois. Retired

Sent from my Galaxy

LaVera Hoyes — Jun 23, 2026
Subject: S7-2026-15 Comment From: LaVera Hoyes Affiliation: Jun. 23, 2026 We need transparency in this fast paced world. Companies must reveal important information in a timely manner. With AI available there is no excuse to go slow because it’s to much work. The reason why a slow down is necessary doesn’t seem pause able. Please continue with quarterly reporting.

Sent from my iPhone

LaVerne — Jun 23, 2026
Subject: S7-2026-15 Comments From: LaVerne Affiliation: Jun. 23, 2026 Some of us need more not less info. Please don’t leave those of us with less time (and Money) in the dark!!

A room without books is like a body without a soul.

Marcus Tullius Cicero

Sent from my iPhone

Lavonia Talbot Farrior — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lavonia Talbot Farrior Affiliation: Jun. 23, 2026 We have a small amount of money invested. I've trusted you to do your job of reporting and overseeing all in the markets. Why would you cut out a report? Consistency is so very important in oversight and transparency. Please keep this in your reporting, oversightTo the Securities and Exchange Commission:

Lavoun Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lavoun Williams Affiliation: Jun. 23, 2026 Keep the SEC reporting quarterly please and thank you!

Yahoo Mail: Search, Organize, Conquer

LAWANA SPRATLING — Jun 23, 2026
Subject: S7-2026-15 Comment From: LAWANA SPRATLING Affiliation: Jun. 23, 2026 Investors should have transparency regarding their money.
LaWana Spratling
Registered Rep
Series 6, 63, 26

Sent from my iPhone

Lawrason Anne Clement — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lawrason Anne Clement Affiliation: Jun. 23, 2026 Quarterly Reporting is essential for preventing fraud

Lawrason Clement
33715

Sent from my iPad

Lawrence Cheetham Retired, CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lawrence Cheetham Semi annual reporting is insufficient reporting. At least: quarterly please

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Lawrence Coor Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lawrence Coor You are urged to retain the 4 times a year reporting requirement. I need to know how the places where I have invested are doing.

Lawrence Creque — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lawrence Creque Affiliation: Jun. 23, 2026 Keep the quarterly reporting as is!

Sent from my iPhone

Lawrence Kearney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lawrence Kearney Affiliation: Jun. 23, 2026 What? Is it too much to ask a CEO to do their job and report on the health of the company, "transparency"? This is just good practice and expected of every professional at all levels of organization. They don't put it together they just report it.

Lawrence McCauley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lawrence McCauley Affiliation: Jun. 23, 2026 You must think people are stupid if you think we will stand for this! You would be sadly mistaken as this is an outrage!

Lawrence McCauley
Fort Worth, Texas

Sent from AT&T Yahoo Mail on Android

Lawrence Nail Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lawrence Nail I am opposed to moving to twice a year reporting. Investing is ownership. When I own part of a business, I expect and deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Moving to twice a year diminishes transparency and timeliness.

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lawrence papetti — Jun 23, 2026
Subject: S7-2026-15 Comment From: lawrence papetti Affiliation: Jun. 23, 2026 As an investor, I'm entitled to know about the standing of the corporations I invest in, when the insiders do. Continue quarterly reporting!

Lawrence Papetti
Geologist
5136 Apollo Lane SW
Lilburn, GA, 30047

Lawrence (Larry) Papetti

Lawrence Zemke — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lawrence Zemke I wish to have MORE not less reporting. I am an investor and any company that wants my money and supports less reporting will have less of my money to play with.

Layla Shaar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Layla Shaar Affiliation: Jun. 23, 2026 I'm a small investor but what I invest is enormous to me! Companies must be required to keep their investors informed. QUARTERLY REPORTS should be required.

Layla Shaar

Layne Cook — Jun 23, 2026
Subject: S7-2026-15 Comments From: Layne Cook Affiliation: Jun. 23, 2026 Keep the quarterly reporting.

Lea Dodd — Jun 23, 2026

Subject: S7-2026-15 Comments From: Lea Dodd Affiliation: Jun. 23, 2026 stop what's going on! Allowing the Republicans to manipulate the market and another way is criminal. You need to stop it. Y'all need to go to jail.

Leah Bolton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leah Bolton Affiliation: Jun. 23, 2026 Transparency! It should be monthly! We have to do it as business owners so we should be holding our government accountable too

Leah Bolton, for SEC District 4
423-723-7882

Sent from Proton Mail for Android.

Leah Hughes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leah Hughes Affiliation: Jun. 23, 2026 Keep quarterly reports.. .we need transparency!

Leah Jacobs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leah Jacobs I respectfully oppose any proposal that would permit public companies to reduce the frequency of required reporting from quarterly to semiannual. Timely and regular disclosure is a foundational element of fair, transparent, and efficient markets. Investors are the owners of public companies, and they should receive consistent and meaningful information about the financial condition, performance, and risks of the businesses in which they invest. Reducing the number of required reports would weaken that transparency and leave investors with less insight into companies' operations and strategic direction. I am not persuaded that fewer required reports would meaningfully reduce short-termism. Short-term market behavior is a function of incentives, expectations, and investor reactions—not the simple existence of periodic disclosure. Reducing the availability of information would not encourage better long-term decision-making; rather, it would increase information gaps and reduce accountability. Less frequent reporting could also increase uncertainty and volatility. If investors receive formal updates only twice a year, material developments may accumulate over longer periods, increasing the likelihood of larger surprises and sharper market reactions when information is finally disclosed. That outcome would not benefit individual investors or the broader market. Moreover, in an environment where reporting tools and disclosure processes continue to become more efficient, the case for reducing transparency is especially weak. Public companies benefit from broad access to investor capital, and regular disclosure is one of the core obligations that comes with that access. For these reasons, I urge regulators to preserve the current reporting framework and reject any proposal that would reduce required public company reporting from quarterly to semiannual. Thank you for the opportunity to comment.

Leah Michels — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leah Michels Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I oppose any policy that allows corporations to keep information from their investors for the proposed longer time. As we learned in 2008, if they are not being watched, unethical corporations can dig a very deep hole.

Leah Rolan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leah Rolan Affiliation: Jun. 23, 2026 Why change what is working? At this time when fraud, greed and more are very prevalent, this would give a blanket of uncertainty and distrust.

Leandra DeBernardo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leandra DeBernardo Affiliation: Jun. 23, 2026 We need quarterly reporting to remain

Leandra DeBernardo
NC-SC Broker:RealtorSent from my iPhone

LeAnn Allred — Jun 23, 2026
Subject: S7-2026-15 From: LeAnn Allred Affiliation: Jun. 23, 2026 My dad lost everything thanks to the crooks at Enron. He was an honest, blue collar worker (the hardest working man I've ever known) and he was destroyed. I don't want to see other little girls lose their daddy so corporate pigs can become more wealthy. Do the right thing.

Sent from my iPhone

LeAnn Morin — Jun 23, 2026
Subject: S7-2026-15 Comments From: LeAnn Morin Affiliation: Jun. 23, 2026 We need you to keep quarterly reporting for complete transparency of financial statements.

LeAnn Morin
lkmorin@gmail.com

Leanna Welch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leanna Welch Affiliation: Jun. 23, 2026 Keep the quarterly reporting, this is essential.

Leanna Welch

Leanne Hamilton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leanne Hamilton Affiliation: Jun. 23, 2026 This change will only hurt individuals and help the wealthy to increase their wealth while no one can see. I am retired and depend on information timely.
Leanne Hamilton
Sent from my iPhone

LeAnne Nelson — Jun 23, 2026
Subject: S7-2026-15 Comments From: LeAnne Nelson Affiliation: Jun. 23, 2026 Relief for companies? Working Americans need relief! Please keep this quarterly!! Please do NOT allow companies even more time with insulated knowledge leaving working Americans to suffer the financial losses! The federal 'Working Americans Last' approach isn't working!

Lech Z — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lech Z Individusl investor from Poland. Better stay with 4 reports a year.

Lee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lee Affiliation: Jun. 23, 2026 Please retain quarterly reporting. AI will make fraud easier to hide, as well as the global impacts that can creep in to suppress or enhance net revenues. Total transparency is a MUST in the reporting world for the safety of all investors.

Sent from my iPhone

Lee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lee Affiliation: Jun. 23, 2026 I am a working class citizen and my name shall stay anonymous. My opinion? its below.

Absolutely NOT. QUARTERLY REPORTING?! WHEN IT SHOULD HAVE BEEN A MONTHLY OCCURRENCE TO STOP FRAUD FROM BEING SWEPT UNDER THE BLASTED RUG. THIS IS RIDICULOUS. I WILL RIOT I WILL PROTEST THIS IS JUST ALLOWING MORE AND MORE FRAUD CORRUPTION EMBEZZLEMENT LAUNDERING AND SO MUCH MORE TO ALLOW CORPORATE TO NOT PAY THEIR EMPLOYEES AND THE RIGHTFUL TAXES THAT THEY OWE THE STATE AND GOVERNMENT!!!!!!!!!!!!!

Lee A. Jones — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lee A. Jones In an age of rampid fraud and deception I feel that

investor transparency is more important now than ever. Reducing the frequency of earnings reporting from quarterly to semiannual reduces investor transparency and adds significant risk to investors due to increased holding periods before historical performance information is disclosed. I am against this proposal.

Lee Ann Bostedo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lee Ann Bostedo Affiliation: Jun. 23, 2026 Absolutely keep reporting!!! Company's need to be transparent with the financial reporting of their Company's. They need to continue reporting every three months to keep them acciuntable to the public. If it is changed then only they will keep the benefits of what is going on in their Company. Insider trading and Corruption will be the standard if they are not transparent!!!! Do not allow them to change this. We have a right to have this information!!!!

Sent from my Galaxy

Lee Ann Kingston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lee Ann Kingston Affiliation: Jun. 23, 2026 This proposed hiding of financials completely distorts our ability to invest in the market and distorts and hides malfeasance Lee Ann Kingston

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Lee ann Robertson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lee ann Robertson Affiliation: Jun. 23, 2026 Why cut it in half unless you have something to hide. Quit screwing over the working class who keep this country running.

Sent from my iPhone

Lee G_yepitsme — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lee G_yepitsme Affiliation: Jun. 23, 2026 I can't believe the SEC would do this. Why do companies get a break, and we get maybe half a break. This should be stopped! Immediately!
Dawn R Gilbert, Staff Accountant

Lee Jamison — Jun 23, 2026

Subject: S7-2026-15 From: Lee Jamison Affiliation: Jun. 23, 2026 I’m old enough to remember Enron, Savings and Loan fraud, Mortgage loan fraud. I’m also old enough to be relying on retirement investments. Keep them honest. Make the CEOs sign!

Lee Jensen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lee Jensen Affiliation: Jun. 23, 2026 Lee Jensen

Small business owner

No thanks!

~Lee

Lee Kraus — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lee Kraus don't let this pass

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Lee McKenna Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lee McKenna I object to any reduction in the reporting requirements. I am in favor of retaining quarterly reporting requirements. Twice a year is not enough. There should be more information provided, not less.

Lee Uniacke MBA Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lee Uniacke Investing is fundamentally about ownership, and owners have a right to regular, transparent communication. - Reducing reporting requirements doesn't teach investors patience; it simply leaves them uninformed. - Less transparency breeds doubt. When information is withheld, the eventual market surprises are bigger, reactions are sharper, and volatility is significantly higher.

Lee Valimont Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lee Valimont Keep Quarterly Requirement of Reporting.

Leesie V — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leesie V Affiliation: Jun. 23, 2026 We need full information every three months - NOT twice a year. Do your job and give us the info we need. Do not change the system in place.

LAvR
619.994.2334

Leif Hietala — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leif Hietala Affiliation: Jun. 23, 2026 Leif Hietala, handyman. I have to submit explanations for how I use my organization's money constantly. The same goes for those throwing our money around. If I could demand that they submit weekly reports, I would.

You absolutely do NOT have my permission to go to semi-annual reporting. I expect at least quarterly reports.

Leigh Chambley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leigh Chambley Affiliation: Jun. 23, 2026 Leigh Chambley, office supervisor for UPS. We need transparency, not another way corporations can screw us over. Do not allow them this "get out of jail free card!

Leigh Chambley

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leigh Covington — Jun 23, 2026
Subject: Comment on S7-2026-15 From: leigh Covington Affiliation: Jun. 23, 2026 You will wipe out so many seniors.
Moving them onto wellfare years earlier.

They will not have a chance to recover.

Why would you do create more senior homeless.

Leigh Flack — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leigh Flack Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports to protect the investors.

Leila Mandel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leila Mandel Affiliation: Jun. 23, 2026 There is enough fraud and enough corrupt politicians filling their pockets with the people's money. We need MORE transparency, not less. Make your opinion known, before it's too late!

Leila C. Mandel

Leila Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leila Miller Affiliation: Jun. 23, 2026 Quarterly reporting not only helps me with investing decisions, it keeps the investing holding company honest. Am retired and worried that 6 month reporting is too long a time between reports. Leila Miller

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Leila Saleheen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leila Saleheen Affiliation: Jun. 23, 2026 L. Saleheen, Retired Technical Writer

Just tired of being nickled to death by tariffs, higher prices on everything, especially gas and food, medical costs, etc. by Corporate America. Capitalism is dead, corporate greed is the new norm, and the middle class is slowly dying thanks to this administration. Gilding statues and the Peoples House, building a ballroom all with taxpayers dollars - enough is enough! Corporations and Trump are out of control! They need tough guardrails.

Leilani Young — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leilani Young Affiliation: Jun. 23, 2026 Honesty and oversight are not possible without quarterly reporting Leilani Hagberg

love.....ohm

Leisa McNamara Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leisa McNamara I want to disagree with the semi annual reporting proposal. I feel as a stock owner I need to know on an ongoing and timely basis (quarterly) about the profitability of each company. I need this information to be able to decide if I want to continue to be an owner. Without this knowledge for up to 6 months the profitablity and sustainability of a company can change drastically which would be an unfair advantage to me as an owner.

Leisa Randall — Jun 23, 2026
Subject: S7-2026-15 From: Leisa Randall Affiliation: Jun. 23, 2026 Leisa Randall is requesting it to still be done quarterly, please and thank you!!!! DO NOT CHANGE the quarterly requirements.

Thank you,
Leisa Randall

Lenley Nickerson CEO Unity Power Consulting Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lenley Nickerson As a business owner I cannot decrease the information of how the business is performing so how can I be okay if as a share holder of other corporations that business information was cut in half. Not less information but more, please.

Lennart Sprankenis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lennart Sprankenis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting needs to stay in effect!

Leo Fusciardi The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leo Fusciardi Corporations should be held to the same or higher reporting. The cost savings offered by half yearly reporting will be more than eliminated by the onerous nature of each report, increase the amount of wasteful class action lawsuits and limits the “dead time” that the community can react to six months over the normal 3 months. I disagree with this change.

Leo Savas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leo Savas There is no justifiable reason for reducing the company reporting intervals but there is every reason to provide just in time reporting on a daily basis with the use of AI technology at trivial cost. We are in the 21st century now and going backwards in the service provision to investors is an insult to progress.

Leo St. Amour DIY Retiree managing my retirement portfolio. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leo St. Amour As a part owner of a corporation I have a financial interest in that business. As a retiree, I now have time to follow the developments. The quarterly earnings report are my prime source of information. If anything, I would like the SEC to ban virtual meetings. I want to know what the people I am asked to elect to the BOD look like, how they present themselves, If they mingle with share owners,etc. The quarterly reports are very useful. Large share owners have access to corporate executives that will not be available to people like myself. If they are reduced to twice a year that will limit my ability to be informed about company matters. I strongly encourage you to keep the quarterly reporting as a requirement. In fact I would ask that a written quarterly report be sent to all share owners as was the custom in years past. Thank for for reading this, and I hope you make the right decision for the many millions of individual investors who also VOTE.

Leon Ford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leon Ford Affiliation: Jun. 23, 2026 Sec reporting should remain quarterly. Why should companies want to hide the unfavorable events for six months. The ordinary investor should know what is happening to a company more frequently, no less.

Leon Ford

Leon Reese — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leon Reese Affiliation: Jun. 23, 2026 Keep quarterly reports, please.

Sent from my iPhone

Leona Tang — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leona Tang Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Retail investors should have at least the same info that Congress gets to do their trades. Information is key to our own decision making on investments and not to be reliant on influencers on social media or television.

Leonard Borenstein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leonard Borenstein Absolutely not on changing to semi annual reports from quarterly. We stockholders are entitled to as much info as possible…not less.

LEONARD DOBRZYN — Jun 23, 2026
Subject: S7-2026-15 Comment From: LEONARD DOBRZYN Affiliation: Jun. 23, 2026 If a company is allowed to go dark for 6 months, rest assured they will cook the books, and unload all of their debt-ridden bonds that they are hiding! We are seeing the 1980s all over again. Don't be surprised if people rise up and want a different government! Don't be stupid! Investors have every right to know what the hell is going on all the time. Our motto: In God We Trust others pay cash!

Leonard G Digout — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leonard G Digout As a retail investor and member of the Motley Fool community, I urge the SEC to reject the proposal for optional semiannual reporting (Form 10-S). Moving from quarterly to semiannual mandates fundamentally harms retail investors by starving us of timely, standardized financial data. Relying on voluntary quarterly earnings releases under Regulation FD is an inadequate substitute for formal GAAP-reviewed 10-Q filings. Please preserve the integrity and transparency of our public markets by maintaining the 50-year standard of mandatory quarterly reporting.

Leonard Ralston — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leonard Ralston As a long time investor, I oppose the proposal

to require publicly traded companies to submit reports only twice a year rather than four times a year. The information that is publicly available is the only information which can be legally used in making investment decision. An investor needs to have reasonaly current information about a company that he plans to invest in prior to making his decision; he also needs to have current information available before deciding whether or not to liquidate a position he holds. Six months is way too long to recieve current reports in both instances. In this day when automation fills so many positions and greatly reduces the burden of quarterly reporting it is disingenuous to claim that the burden of quarterly reporting is too heavy. It has never been easier for companies to compile and submit their reports. I urge that this porposal not be adopted.

Leonard Senia — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leonard Senia Affiliation: Jun. 23, 2026 Yes, keep SEC requirement corporations must file quarterly financial reports with it since it promotes transpiracy & is in the public interest! This is vital to investors & general public seeking to invest in shares sold on stock markets!

Leonardo Horton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Leonardo Horton Affiliation: Jun. 23, 2026 I don’t believe getting rid of quarterly reporting is helping everyday Americans.

I believe reducing frequency would create blind spots. By waiting six months to see financial health leaves ordinary shareholders vulnerable to sudden, unexpected "tape bombs"—shocks of bad news that can trigger even worse market crashes.
Critics also warn that keeping information non-public for longer stretches opens the door to a higher risk of insider trading and corporate fraud.

Respectfully.

Leonardo Horton

Leonardo Rivera Retired Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leonardo Rivera I believe public companies, as in listed in US stock exchanges, should continue to report at least quarterly to the public and especially to shareholders, in addition to when requested by the shareholders. Reporting more often might be even better; less often is not advisable at all and not a burden to any company I want to invest in. Thanks. Leo

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Leopoldo Molina — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leopoldo Molina Affiliation: Jun. 23, 2026 As a retail investor, I struggle to see how receiving less information could ever be considered an advantage. Public markets work best when all participants have timely access to accurate information. Reducing

reporting frequency from quarterly to semiannual filings would increase information gaps and make it harder for ordinary investors to evaluate the companies they own. Large institutions can often rely on alternative data sources, proprietary research, and direct access to management teams, while individual investors depend heavily on public disclosures. If transparency is reduced, the playing field becomes less level. While companies may achieve modest compliance cost savings, those savings should not come at the expense of investor visibility and market transparency. In general, more public information strengthens investor confidence, market efficiency, and accountability; less information does the opposite.

Leopoldo Molina

Sent from my iPhone

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leopoldo perez the mootley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: leopoldo perez As an investor, I find better to have 4 informs per year than 2 or less.

Les Cohen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Les Cohen Reducing information availability relative to my investments is unnecessary and unfair. To be fair, I want up to date reporting so that I have, at least somewhat, current data as is available to those more closely related to the companies in which I invest.

Les Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Les Schmidt I am a Canadian that is heavily invested in American stocks. I'm writing to disagree with the proposal to restrict reporting on businesses that I own to twice/year rather than quarterly. Less information will lead to a more volatile market when information eventually becomes available in my opinion. Cost savings for businesses will be minimal given the role of AI in producing reports for many companies. More information is always better in decision-making in my view.

Lesa Blackaby — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lesa Blackaby Affiliation: Jun. 23, 2026 Lesa VanHooser, retired
Quarterly reporting maintains more accountability - that's a fact. I realize that, as an individual investor, my accounts are just a pittance in the grand scheme, but as a retiree, my investments are my main source of income so transparency and timely reporting is paramount. Quarterly reporting allows adjustments to be considered and changes made as needed.
Accountability equals responsibility.

Thanks and make it a great day!

Lesa VanHooser

Lesa McFadden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lesa McFadden Affiliation: Jun. 23, 2026 Keep the quarterly reporting!! People want and deserve MORE transparency NOT less

Sent from my iPhone

Lesa Reisdorf — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lesa Reisdorf Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I'm retired and rely on my investments for income and safety net for upcoming health care into my old age. Quarterly reports keep investment managers more honest and reveal issues with a company sooner than a 6 month period would. Do not make changes to quarterly reports. They are just a small safety net in a very unscrupulous world of greed that could steal billions before anyone even knows it. It's happened in the past and it will happen again if you remove this check and balance that is in place.

Lesa Simpson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lesa Simpson Affiliation: Jun. 23, 2026 The amount of corruption in this country is running rapid! Listening the accountability of large corporations leads us open for more corruption and theft. If the system works and there's accountability, why would you change the system to lessen that? I am totally against changing the law to benefit the large corporations. If you do not want to be open and provide clarity with the money every day working, people are investing, then stop taking our money and give us all of our profit, residuals, and interest. Use your own money, invest your own money do your own business and allow us to set up our own system. Give us back all of our money every single penny. If you're not prepared to divest yourselves of the money from your investors then abide by the rules, obey the law and stop asking the SEC to provide ways for you to be corrupt.

LESLEY SHANNON — Jun 23, 2026
Subject: S7-2026-15 Comments From: LESLEY SHANNON Affiliation: Jun. 23, 2026 Rule S7-2026-15 should not be passed. A six-month period of non-disclosure of financial status is too long, allowing companies to hide fraud, serious financial difficulties, and illegal actions for sufficient time for everything to worsen. That allows executives and others "in the know" more time to act to ensure that the burdens don't fall on them and instead negatively impact the general public.
A good many of those impacted are our older citizens who have no control over where their retirement funds are invested. Even those who have some control are disadvantaged when information vital to their decision-making is withheld.
As a bookkeeper for 30 odd years I can guarantee that financial reports are done monthly (and sometimes even more frequently), quarterly, and annually in any responsible business. It is not a great hardship to have to submit data which you already have to the SEC. It takes a little time and effort, but it's part of their job. It's their responsibility to their investors.
Please do your job and hold them to it.

Sent from my iPhone

Lesley Warrick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lesley Warrick Affiliation: Jun. 23, 2026 We have had enough grift and lack of accountability for several lifetimes. Why mess with a good idea? Keep the quarterly reporting. We need something to point to as an example of honest and adult behavior! L. M. Warrick, Retired Executive Director

Lesley M. Warrick

Leslie Belfanti — Jun 23, 2026
Subject: S7-2026-15 From: Leslie Belfanti Affiliation: Jun. 23, 2026 My name is Leslie Belfanti and I am a recent retiree in OR. Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Moving to twice a year reporting creates half the jail risk for shady CEOs, but double the risk for yours and my savings. The amount of reporting should be decided by the company and their investors, not the government. I find more information is always better for the consumer/investor than less information. What is it you're trying to hide? The answer is obvious.

Leslie C McIntosh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie C McIntosh Affiliation: Jun. 23, 2026 You have no right to go dark on us.

Sent from my iPhone

Leslie Campbell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie Campbell Affiliation: Jun. 23, 2026 Why is it necessary to hide information from the people using the service? Accountability is for everyone! Be honest!

Leslie campbell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie campbell Affiliation: Jun. 23, 2026 Why is it necessary to hide information from the people using the service? Accountability is for everyone! Be honest!

Leslie Campbell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Campbell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly reporting! Quarterly reporting helps everyday investors like me ensure that our retirement funds last. They protect us from company insiders who would take advantage of less oversight. A six month blackout would cause a volatile market and allow fraud to fester. We've seen

this in the past before quarterly reporting was standard. Let's not let history repeat itself!
Sincerely,
Leslie Campbell

Leslie Davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie Davis Affiliation: Jun. 23, 2026 Please keep the companies we invest in on quarterly reviews. Transparency is necessary for investors to track their money and investments and in being able to respond to market changes.

Leslie Elsemore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie Elsemore Affiliation: Jun. 23, 2026 Please keep quarterly reporting mandatory.

Leslie Elsemore

Leslie Gelander — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Gelander Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please do NOT decrease reporting from quarterly to twice a year. As someone who worked in the financial industry, time shows again and again that businesses will always try to find a loop hole. There is no good reason to reduce business financial reporting, except to keep the consumer in the dark, while businesses do shady dealings.

Leslie Jordan — Jun 23, 2026
Subject: Hey SEC: Save Quarterly Reporting! From: Leslie Jordan Affiliation: Jun. 23, 2026 Hey SEC: Save Quarterly Reporting!

We need accountability now more than ever. Please do not reduce the quarterly signature requirement.
I don't see how beneficial this in anyway. Stop covering up for people abusing the system and keep full
disclosure & accountability keep these businesses somewhat honest.

Thank you,
Leslie J

LESLIE LEACH — Jun 23, 2026
Subject: S7-2026-15 Comments From: LESLIE LEACH Affiliation: Jun. 23, 2026 The SEC needs to keep accountability quarterly. I'm a Director of Audit and an accredited fraud investigator. We need more oversight and accountability not less!!!

Yahoo Mail: Search, Organize, Conquer

Leslie Limmer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Limmer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am not wealthy, but I do have much of my retirement nest egg in the stock market. If I (or my investment advisor) can not see what is happening on Wall Street, I will be at a great disadvantage. Please continue the quarterly reports!
Sincerely,
Leslie Limmer

Leslie Neale — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Neale Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not allow the proposal allowing the elimination of quarterly reports. Keep markets transparent and companies accountable to protect all.

LESLIE SAMON — Jun 23, 2026
Subject: S7-2026-15 Comment From: LESLIE SAMON Affiliation: Jun. 23, 2026 Don’t do it. More corruption possible. We have enough corruption as it is.
People are entitled to see what is going on in companies. What are they hiding. .
Leslie Samon

Leslie

LESLIE SAMON — Jun 23, 2026
Subject: S7-2026-15 Comment From: LESLIE SAMON Affiliation: Jun. 23, 2026 Don’t do it. More corruption possible. We have enough corruption as it is.
People are entitled to see what is going on in companies. What are hiding.

Leslie Samon

Leslie

Leslie Silverfine — Jun 23, 2026
Subject: S7-2026-15 From: Leslie Silverfine Affiliation: Jun. 23, 2026 There should be full disclosure

4 times a year. We shouldn’t backslide.
Leslie Silverfine

Sent from my iPhone

Leslie Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie Smith Affiliation: Jun. 23, 2026 Keep the quarterly signing. Average Americans are held to strict tax deadlines and laws. These companies must be held to accountability. Signing quarterly helps keep them in line with the threat of prison time.

Unfortunately, greed and corruption must be monitored.

Thank you,
Leslie

Sent from my iPhone

Leslie Stevens — Jun 23, 2026
Subject: S7-2026-15 From: Leslie Stevens Affiliation: Jun. 23, 2026 Keep Quarterly reporting ! PLS

Best, Leslie
Sent from my iPhone

Leslie U Harris Leslie's Weekly, a weekly letter of investment ideas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Leslie U Harris The proposed regulation will result in less disclosure and transparency for investors, not more. Public companies have a fiduciary and legal duty to inform their shareholders of their financial and operating condition. In addition, prospective investors need to have regular and timely information in order to make informed investment decisions. With the speed and convenience of today's technology, it is easy and inexpensive for public companies to convey their information. They should do so on a regular basis that maximizes transparency, not obscures it. The current regime of quarterly reports has done so for decades. DO NOT CHANGE IT!

Leslie Wolf — Jun 23, 2026
Subject: S7-2026-15 Comments From: Leslie Wolf Affiliation: Jun. 23, 2026 It's what we focus on in our personal finances. I'm retired and quarterly reports inform our personal planning.
Leslie Wolf

Sent from my iPhone

Lester Kauffman The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lester Kauffman I am opposed to allowing companies to elect to reduce the number of public-company reports from four times a year to just two. It is critical to me to receive timely and transparent communication from businesses that I own a part of. Information and world situations move too quickly these days, and receiving communication twice a year is not enough. If anything, I would argue for more reporting than quarterly, not less. And in the age of AI tools and agents, that would be easy to accomplish. But, at the very minimum, I would favor keeping quarterly reporting in place and not reducing it to only twice yearly.

Lester Thompson — Jun 23, 2026
Subject: S7-2026-15 From: Lester Thompson Affiliation: Jun. 23, 2026 In the current political environment I do not believe the CEOs can be trusted to behave honorably. Trust but verify!

Sent from my iPhone

Letitia Buchanan — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Letitia Buchanan Affiliation: Jun. 23, 2026 SEC,

This is L. Buchanan. I'm retired after working full time for 47 years and I live in Maryland.

This is ridiculous to roll back to 1955 reporting. We have worked too hard and too long to lose what we have built.

Why does the administration want to take us back to the mid 1900s. This is 2026 and we need to keep moving forward / not backwards.

I strongly oppose rule S7-2026-15.

Sent from my iPhone

Letitia Kohler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Letitia Kohler Affiliation: Jun. 23, 2026 STOP THIS INSANITY!!!

Lewis Hibben — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lewis Hibben More transparency in legitimate business dealings is always better than less. Only criminality benefits from opacity!

LH Operating a subsidiary of EON Resources (EONR stock symbol) VP- Operations — Jun 23, 2026
Subject: File No. S7-2026-15 From: LH Operating a subsidiary of EON Resources (EONR stock symbol) Subject: Support for File No. S7-2026-15 (Semiannual Reporting) To: Paul S. Atkins,

Chairman, and Commissioners of the SEC Dear Chairman Atkins and Commissioners: I am writing to express my strong support for the Commission's proposed rule amendments to permit public companies to elect semiannual reporting in lieu of quarterly reporting (File No. S7-2026-15). Providing companies with regulatory flexibility to move away from the rigid 90-day reporting cycle will fundamentally improve capital market efficiency and encourage sustainable, long-term value creation. • Combating Destructive Short-Termism: The current quarterly reporting model forces corporate executives to focus excessively on meeting short-term earnings expectations. This constant pressure frequently leads to short-sighted management decisions, such as delaying vital research and development (R&D) or altering operational strategies just to appease Wall Street consensus. A semiannual cadence allows management to focus on strategic execution and business health rather than artificial, 90-day milestones. • Alleviating Regulatory Disincentives for Going Public: The compliance costs and continuous distraction of producing three Form 10-Qs every year have made public listing an increasingly unattractive proposition for growing firms. This has resulted in a shrinking pool of public assets, depriving everyday retail investors of high-growth opportunities. Optionality will restore balance and incentivize companies to list on public exchanges. • Significant Administrative Relief for Smaller Issuers: While massive enterprises have automated compliance systems, the resource drain of quarterly filings represents a severe operational bottleneck for smaller public firms. This rule allows companies to redirect scarce capital from redundant administrative disclosures directly back into productive investments, such as product development and employee retention. • Alignment with Global Best Practices: Prominent international jurisdictions, including major markets in Europe, have successfully utilized semiannual interim frameworks without sacrificing market stability. Embracing this conditional optionality modernizes U.S. capital markets and respects the maturity of companies with strong internal governance. I commend the Commission for pursuing this modernization effort and urge the swift adoption of the proposed rule. Respectfully submitted, Jesse J. Allen

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Liana Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Liana Smith Affiliation: Jun. 23, 2026 THE SEC MUST RETAIN QUARTERLY REPORTING! I AM RETIRED AND DEPEND ON THE SMALL INVESTMENTS I HAVE. THANK YOU!
L. SMITH

Lianna Rachel — Jun 23, 2026
Subject: S7-2026-15 From: Lianna Rachel Affiliation: Jun. 23, 2026 We do not need anymore corruption on capitol hill then there already is and even if there wasn't trust matters more than whatever you might lie about.

Lianne Kagunda — Jun 23, 2026
Subject: S7-2026-15 From: Lianne Kagunda Affiliation: Jun. 23, 2026 My name is Lianne Kagunda. I'm a self employed teacher and performer. I teach Japanese, Mandarin, violin lessons and ESL. I also perform as a violin soloist and with a band. My retirement savings are small. Any corruption or dishonest practices put my ability to ever retire at risk. Less reporting means more opportunities for greed and corruption on the part of executives. We need to hold people accountable and keep them honest, not give them more opportunities to lie, cheat, and steal! Regulations should be stricter, not looser! Our government is supposed to protect all of us, not just the richest of us.

Lianne Navran Kagunda

Lil Red — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lil Red Affiliation: Jun. 23, 2026 Stop the grift and graft. Hold corporations accountable and auditable. Keep burning down Americans eventually the sparks will find you.

Lila Jo Lisa Martin — Jun 23, 2026
Subject: Quarterly From: Lila Jo Lisa Martin Affiliation: Jun. 23, 2026 KEEP REQUIRING QUARTERLY REPORTING!!!!
Sent from my iPhone

Lila Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lila Myers Affiliation: Jun. 23, 2026 Good morning:

Please keep the quarterly reporting in place. This helps keep companies honest and accountable while maintaining transparency to investors. Quarterly reporting helps
to build trust in the system and also alerts investors to any concerns rather than finding out six months later. There's no need to change quarterly reporting. Clearly, it has worked for the last 40 plus years.

Thank you,

Lila Myers

Yahoo Mail: Search, Organize, Conquer

Lilah Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lilah Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
please do not allow a 6 month blackout:
What's at stake: my portfolio, savings, and retirement future a six-month blackout allows fraud to fester and causes volatile stock prices transparency matters in a fair stock market I am not OK with the SEC blindfolding everyday investors

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Liliana Calva — Jun 23, 2026
Subject: S7-2026-15 Comments From: Liliana Calva Affiliation: Jun. 23, 2026 Liliana Calva. Surgery scheduler. I would like to be informed quarterly about my investment, since it comes from my hard work . This is what I’m counting on for my retirement so it’s very important for me in case I should need to make any adjustments to know sooner than later.

Sent from my iPhone

Lillian Stewart — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Lillian Stewart Affiliation: Jun. 23, 2026 I am a retired educator. Our income was never commensurate with other professionals and we struggled to make ends meet and still manage to invest for our future survival. We endeavor to leave a legacy for our posterior so they could survive constant inflation, student loans and other obstacles that young people face before they even get started to face LIFE. At age 88 years, I don't want yo see my hard earned investments that I have struggled to build and maintain dwindle to literally nothing to appease bullies who only care about the very rich as they watch the middle and poor become very poor. If the government refuses to look out for the less fortunate, why would we, as taxpayers, support a measure to bankrupt ourselves. I live in Central Virginia. My name is Mary L Stewart and I have been employed since before high school graduation. I grew up on a farm working with my family on the farm raising tobacco, corn, cucumbers and a vegetable garden to feed a family of six. I ardently desire to protect my life's savings and investments. Investing is a risk at best, but why inact policies thst are guaranteed to produce less. I diabolically oppose this measure.

Lily Roblin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lily Roblin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Public trust in the market and in corporations is an all time low, now is not the right time to decrease investor visibility. Maintain quarterly reporting.

Limited — Jun 23, 2026
Subject: S7-2026-15 Comments From: Limited Affiliation: Jun. 23, 2026 Jo. Household runner. No no no, do not change. Keep quarterly reports. It’s our money and full transparency and frequent accountability matters!! Hidden data - not okay.

Lina Ott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lina Ott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
DO NOT END QUARTERLY REPORTING.

Linda — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Linda Affiliation: Jun. 23, 2026 Quarterly reporting is a benefit to companies, individuals, and the wider economic health.
This proposed experiment has been tried, and failed at a cost.
Please keep the information flowing!

Get Outlook for iOS

Linda — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 23, 2026 We the people have a right to know what we own at all times. I want regular quarterly reporting to cintinue.

Linda Rice, CCM, BSN, RN

Sent from my iPhone

Linda Abrams — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Linda Abrams Affiliation: Jun. 23, 2026 No semi annual reporting

Sent from my iPhone

Linda Agnello — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Agnello Affiliation: Jun. 23, 2026 Private investors deserve public accountability.

Sent from Gmail Mobile

Linda Aldridge — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Aldridge I'm writing in opposition to the SemiAnnual Reporting Rule. As investors, we rely on frequent and timely information regarding the companies we choose to support. The small cost savings that semi-annual reporting might realize pale in comparison to the benefits that accrue from transparency. Please protect transparency and quarterly investor access to information by retaining the current quarterly reporting schedule. Thank you.

Linda Alexander — Jun 23, 2026
Subject: S7-2026-15 From: Linda Alexander Affiliation: Jun. 23, 2026 With so much fraud being discovered daily, we need to hold these people accountable! Keep the quarterly reporting! Monthly would even be better!

Sent from my iPhone

Linda Anderson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Anderson Affiliation: Jun. 23, 2026 I’d say keep it. Companies already have accountants constantly tallying the accounts. It should not be a problem for

a CEO/Owner to certify that they are correct. Seems to me, that fraud has more space with less reporting.

Sent from my iPhone

Linda Axford — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Axford Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
In this world of fast paced business we need more transparency not less. There's so much fraud and cheating that is already happening we need to make that harder to hide.

Linda Balducci — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Balducci Affiliation: Jun. 23, 2026 Please keep quarterly reporting.....more transparency!
Linda Balducci
Retired

Sent from my iPhone

Linda Barsik — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Barsik Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep ths quarterly reporting, as a minimum. In truth, more disclosure and transparency is needed not less. I say that as a former SOX auditor for Fortune 500 companies. Any less and you are not only ensuring increased fraud, not chances of fraud, but essentially incentivizing it. Bad actors would love greater opportunities to fleece investors with much longer lag time to cover the fraud or until investors find out. Even then, chasing recompense is not easy and probably unlikely. Everyday citizens are loaning money to companies when purchasing public stock. They are counting on them to give honest, accurate, timely Financials, as investors. They owe it to them legally, as owners. Giving less info over greater periods, having less accountability is essentially a carte blanche to disrespect shareholders and steal their money without a conscience.

Linda Bilger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Bilger Affiliation: Jun. 23, 2026 Never go dark sounds like something the orange man would like. Everything out in the open so the people can see what is happening.
Linda bilger

Linda Biwles — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Biwles Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Protect us.

Linda Blair — Jun 23, 2026
Subject: S7-2026-15 From: Linda Blair Affiliation: Jun. 23, 2026 Do not change the rules so they can cheat.

Linda Braschayko — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Braschayko Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't go backwards. Hold people accountable. ENRON was a disaster. Don't repeat it.

Linda Brown-Burton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Brown-Burton Affiliation: Jun. 23, 2026 Linda Burton
This matters to me as a retired citizen on a fixed income I MAKE THE MOST OF MY LIMITED FUNDS FOR MY WELL BEING

Get Outlook for Android

Linda Buck The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Buck Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Linda Bucklin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Bucklin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am concerned about the proposed change from quarterly reporting to semi-annual. I am opposed to this change as I rely on timely information in order to make financial decisions. The change would also create greater opportunities for fraud and abuse.

Linda Burke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Burke Affiliation: Jun. 23, 2026 Linda Burke , hotel clerk, this matters. Our retirement is based on stocks. Quarterly reporting keeps things honest!!

Sent from my iPhone

Linda Butcher Retired school teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Butcher I do not agree with shortening the reporting to twice a year instead of quarterly. With technology today it is not that time consuming to do. Less transparency is never good!!!

Linda Butler — Jun 23, 2026
Subject: Proposed rule amendments of 10-Q vs.10-S From: Linda Butler Affiliation: Jun. 23, 2026 SECers:

Kindly keep quarterly reporting requirements of the 10Q form rather than change to the proposed 10-S which is proposed to be required just twice a year.

I am an investor who is at the elementary level and needs more information about the companies that I am researching rather than less. Please keep the small investor foremost in your minds as you require reporting from companies where common stock is sold. For companies to gather info from their departments to publish is helpful to the average person's understanding of where they stand quarterly as well as a good exercise for them to keep on top of their business results and standards on a more frequent basis than just twice a year.

Thank you for dropping the idea of reporting to the public and government only twice a year. Quarterly reporting is better! It is another reason why foreigners like to invest in America.

Sincerely yours,

Linda Z. Butler
1048 West Baltimore Pike, Apt. L211
Media, PA 19063

Linda Calvelage — Jun 23, 2026
Subject: S7-2026-15 From: Linda Calvelage Affiliation: Jun. 23, 2026 Remember Enron? They cooked the books on a quarterly basis. Why give any corporation 6 months to hide their theft from the invested? This is invested money, every retirement account in America is depending on honest reporting. 6 months a long time to not know if your money is safe when your whole retirement depends on those investments!

Linda Campbell — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Linda Campbell Affiliation: Jun. 23, 2026 Stop the change

from quarterly. Do not do that. Linda Campbell, retired.

Linda Childress — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Childress I writing to share my opinion and urge the committee to NOT reduce reporting to semi annually. We investors depend on this information to ensure that: 1)our investments are secure, 2) we hold companies to a high standard, & 3) we are made aware in a timely fashion of changes in the business. Quarterly reporting allows all of these. Reducing the reporting period only helps the company. By the time we receive needed information it may be too late & our finances have suffered. This administration is screwing up so many things that are helpful. Don't let this be another one.

Linda Chilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Chilson Affiliation: Jun. 23, 2026 Investors deserve nothing less than transparency regarding their investments. Keep the quarterly reporting mandatory. We need more, not less, information when picking stocks.

J and L Chilson

Linda Clew — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Clew Affiliation: Jun. 23, 2026 As a manager of a small business I find this change a deceptive way of avoiding accountability to the public. This is not good practice!
Linda Clew
Michigan US

Linda Copenhagen CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Copenhagen As an inventory, I rely on timely information about the companies I invest in or consider investing in. For my purposes quarterly reporting is essential to understand company trajectory and seasonal trends. I urge you to keep the 4 times a year reporting requirements.

Linda Cozell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Cozell Affiliation: Jun. 23, 2026 Don’t change a thing. They need accountability.

Linda Curran — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Curran Affiliation: Jun. 23, 2026 Why would you ever consider such? Makes no sense at all. Continue as you require now requiring quarterly reports from companies.
Sincerely, Lin Curran

Linda Eller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Eller Affiliation: Jun. 23, 2026 What is the benefit to the people to change from quarterly reporting? Why is this administration so desperate to take away so many things from the people? We see what you're doing. Please keep reporting to quarterly so that I don't lose money or opportunities.

Linda T Eller
Unemployed
Fayetteville, GA

Linda F — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda F Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Ending required quarterly reports to investors is inviting fraud. I am appalled that this is even being considered. An investor should be informed of there investments on a quarterly basis so that they maybe apprised as to how there investments are going. Take this idea off the table it is not a good idea and will allow bad actors to rip off investors.

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linda ferreira — Jun 23, 2026
Subject: Comment on S7-2026-15 From: linda ferreira Affiliation: Jun. 23, 2026 Quarterly reporting is what has ALWAYS BEEN DONE in my lifetime and should be continued. Reporting on a six month schedule reduces the reliability of the report!!! Linda Ferreira, retired Purchasing Manager

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LINDA FIRTH — Jun 23, 2026
Subject: S7-2026-15 Comments From: LINDA FIRTH Affiliation: Jun. 23, 2026 Linda J Firth-Hawkins Recently retired banking risk officer; concerned about lack of transparency if reporting is reduced. Corporations need to remain accountable with appropriate controls to ensure accurate quarterly reporting.

Sent from my iPhone

Linda Foster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Foster Affiliation: Jun. 23, 2026 Linda Foster, Retired Medical Assistant. Keep the report quarterly. I have seen what happens when we relax our standards. I worked too hard, and invested with care, to allow this action to change the frequency of investment information we deserve. I would be fine with an easier to read summary.

Linda Freeman — Jun 23, 2026

Subject: S7-2026-15 Comments From: Linda Freeman Affiliation: Jun. 23, 2026 To much fraud, lying, cheating, insider trading now. It will only get worse if allowed to be hidden longer. Please do not support this.

Linda Frost — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Frost Affiliation: Jun. 23, 2026 Keep Quarterly reports!

Sent from my iPhone

Linda Garcia — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Garcia Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an independent government agency you work for us, the American people. Your primary purpose is to protect investors, enforce federal securities laws, and regulate the nation's stock markets and financial industry.
As such, it's critical you ensure that companies/CEOs continue to report their financials quarterly. Reporting helps keep CEOs honest (as honest as possible) and it gives the public and investors information to make informed decisions. Without quarterly reporting we are left in the dark and fraud is more likely to fester and cause volatile stock prices. We need this information to secure our investments. If you truly want a fair market, company information has to be available and transparent quarterly. Thank you.

Linda garcia None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda garcia Cannot support

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Linda Goldstein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Goldstein Affiliation: Jun. 23, 2026 keep it transparent and quarterly

Sent from my iPhone

Linda H — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda H Affiliation: Jun. 23, 2026 Why,
making things easier on them only adds fuel to the socialist fire, who does it worked for now, we the people, who benefits with the change, not we the people, No, don't do it.

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linda halbritter — Jun 23, 2026
Subject: S7-2026-15 Comments From: linda halbritter Affiliation: Jun. 23, 2026 Keep Quarterly Reporting!
It helps to keep people honest!
Linda Halbritter Retired Legal Assistant

Linda Halstead — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Halstead Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why? Why do you want to mess with what works? I swear if this is for Trumps pockets 🙄 We the AMERICANS will make sure you are investigated and hold you accountable for fraud.
I am on SS so what little investments I have will help. I want to know every quarter how my numbers are doing! Not how much Trump pockets are full enough!

Linda Harbin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Harbin Affiliation: Jun. 23, 2026 Linda J. Harbin, retired I personally feel that quarterly reporting is very important to the individual investor. Every six months or bi-annually seems to benefit executives, lawyers, and institutional investors who will still know day to day how the business is doing.

Sent from my iPhone

Linda Harris Retired financial advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Harris I am highly opposed to limiting company information to twice a year. Good communication and timely information is essential to making good decisions. Please do not take away this privilege.

Linda Haynes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Haynes Affiliation: Jun. 23, 2026 I am a retired person who relies on my portfolio. Citizens United has already given corporations too much power! Between the constant threats of Social Security “Reform”, tax breaks for the 1%, and this proposal to reduce transparency, this would be the third prong in this administration’s strategy to pillage America and it’s citizens! Ordinary citizens will be left holding the bag while the corporate owner class walks away with even more money, and power. Please keep quarterly reporting as the standard for transparency. Thank you, Linda Haynes, American Citizen

Sent from my iPad

Linda Heil — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Heil Affiliation: Jun. 23, 2026 Linda Heil. Retired. We demand honesty, integrity and fairness. Nothing more. Be good to your fellow American!

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Linda Holcomb — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Holcomb Public companies should continue to report their financial statements on a quarterly schedule. They currently do so. Investors, creditors, customers and others need to know the current financial health of those with whom we do business. Too many things can change dramatically in six months time.

Linda Hollimon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Hollimon Affiliation: Jun. 23, 2026 Keep quarterly reports or watch fans go dark! I love my SEC but not enough to hurt myself and family.

Sent from my iPad

Linda J Hoff Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda J Hoff Transparency in financial transactions is a cornerstone of financial accountability. When requirements are ‘loosened’ trouble happens. For long-term security of our investment portfolios and proof of enterprise health, we need a system that expects and requires accurate and ethical accounting practices.

Linda Jamison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Jamison Affiliation: Jun. 23, 2026 It's time to stop the people in government from becoming rich off of this while everyone else is in the dark! This is another way to fraud the people and steal from Americans! Stop this corruption NOW! Keep it the way it is! We have had enough of the rich in our government getting richer and this just adds to it while making Americans loose money!

Linda Jett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Jett Affiliation: Jun. 23, 2026 There's a very good reason quarterly was put in place. Trump is removing guardrails. Corruption in rampid!

Linda Jett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Jett Affiliation: Jun. 23, 2026 There's a very good reason quarterly was put in place. Most all of the guardrails. Corruption in rampid!

Linda Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Johnson Affiliation: Jun. 23, 2026 Please keep quarterly reporting. the trust of business and government are already low, accountability can help keep that trust

Linda Johnson
Steamboat Springs, CO

Linda Kargol — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Kargol Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports. No eed to change unless you want less transparency

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Linda Kerr — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Kerr Affiliation: Jun. 23, 2026 Anything lessening oversight is rarely to the benefit of hard-working Americans. My husband spent 42 years as a railroad conductor-called to work any time of the day or night and returning the same way. He endured the hard work, and crummy schedule knowing one day he would receive a fair pension-comprised of Norfolk Southern stock. These earnings could be threatened by lack of oversight.

Sent from my iPhone

Linda Keyes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Keyes Affiliation: Jun. 23, 2026 I believe quarterly reporting is crucial to transparency and accurate information should be available as frequently as possible . I see no legitimate reason to lessen reporting. It enables businesses to forecast, adjust and make key decisions on timely information .

Linda Keyes
Sales Executive , Technology

Linda Keyes

Linda L — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda L Affiliation: Jun. 23, 2026 As an elder citizen of the US, changing the regulations on reporting fiscal wellness to six months is a dangerous path to take as the quarterly earnings are the best way to measure success and predictability of the business behaviors of publicly traded companies. Linda S Lane.

Linda L Moore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda L Moore Affiliation: Jun. 23, 2026 Please keep the signing quarterly. It keeps everything more honest.

Linda

Linda Lawrence — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Lawrence Affiliation: Jun. 23, 2026 I'm a small investor also retired this sounds alike a horrible idea and very dishonest too much fraud grows in darkness we need transparency to protect our future

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Linda Lawson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Lawson Affiliation: Jun. 23, 2026 Keep ir quarterly.

We have enough loopholes in our reporting system. Let's have more transparency, not less.

I'm an investor and I believe I'm entitled to know the details.
Linda Lawson, US Citizen
Knoxville TN

Linda Legeza — Jun 23, 2026
Subject: S7-2026-15 From: Linda Legeza Affiliation: Jun. 23, 2026 Of all times, NOW is when we need accountability more than ever!
Do not change the reporting frequency!
Linda Legeza
From Cleveland Ohio

Linda Lemmens accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Lemmens I think quarterly reporting is important and necessary. In this day and age of computers, there is no reason not to do so. I don't have to say that these types of things are not labor intensive when it comes to getting it out to the people who are interested. It's called an email list!!!! I suspect that there is somebody who would like less information getting out, less frequently. Stop cutting back on things like this! Thank you.

Linda Levans — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Linda Levans Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly is already barely enough.

Linda Liers — Jun 23, 2026
Subject: S7-2026-15 From: Linda Liers Affiliation: Jun. 23, 2026 Don't let big money talk and whin. Keep the SEC quarterly reporting

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Linda Lodik — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Lodik Affiliation: Jun. 23, 2026 KeTo the Securities and Exchange Commission:
Keep the quarterly reporting.

Linda M. Queen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda M. Queen As a retail investor, I am a part owner of the business that I own shares of, and I therefore believe I need to be kept informed on a regular basis by quarterly reports. Reducing to twice a year from four times is less transparency. I am against doing this. Please leave it alone. Thanks.

Linda Manuel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Manuel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Hiding facts doesn't change them but can protect wrong doing.

Linda Mareel — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Linda Mareel Affiliation: Jun. 23, 2026 Quarterly reports on my $$$. DoNot change anything. I need to know how hard you are working for me to pay my bills and survive. We need to see quartile reports.

Sent from my iPhone

Linda McCarter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda McCarter Affiliation: Jun. 23, 2026 This is a must to have quarterly reporting! This keep these companies from hiding disinformation from the public and shareholders! Do not give them this power!! It will be abused by them and will hurt the shareholders and the American people! Stop the madness and stop changing the narrative!! OMG!!

Sent from my iPhone

Linda Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Miller Affiliation: Jun. 23, 2026 Keep quarterly reports. 6 months is not acceptable for the general public

Sent from my iPhone

Linda Nelson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Nelson Affiliation: Jun. 23, 2026 Ronald E Nelson Retired
Quarterly is barely enough for reporting.
I would prefer monthly.
Therefore, I am not in favor of a biannual report cycle.
Thank you in advance for allowing my opinion on this subject.

Linda Olson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Olson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please rethink your proposal to end quarterly reporting. Everyday investors need more transparency, not less. Your plan will help cheaters cheat and make average Americans at risk for losing their retirement.
Linda Olson

Linda Osborn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Osborn Affiliation: Jun. 23, 2026 Linda Osborn. Retired. Fraud and back door dealings are running rampant. I know it’s probably a boon to companies to streamline their reporting but easier to keep track of anything that isn’t right.

Sent from my iPhone

Linda Ostrander — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda Ostrander Do not change to semiannual reporting. More information is better information.

Linda Perry — Jun 23, 2026
Subject: S7-2026-15 From: Linda Perry Affiliation: Jun. 23, 2026 Do not roll back the reporting requirements! I am investing my money in a company I deserve current and regular information to make decisions. Less information is not the answer just a cover for CEOs.

Linda perry

Linda Peters — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Peters Affiliation: Jun. 23, 2026 To the Securities and Exchange CommissionIn the interest of transparency keep the quarterly reporting in place.
Concerned Citizen,
Linda Peters

Linda Pugh — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Pugh Affiliation: Jun. 23, 2026 Linda Pugh - Retired
Giving investors less information on their investments makes no logical sense unless companies are trying to cheat investors and line the pockets of the CEOs and the SEC.

Linda Reed — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Reed Affiliation: Jun. 23, 2026 WE DEMAND QUARTERLY REPORTING!!!!!!
SO THEY CAN'T ROYALLY SCREW US!!!!!
WE DEMAND IT!!!!!!

Linda Rinehart — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Rinehart Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want you to stop taking advantage of We The People. There is no reason that I can see that quarterly if not monthly is a problem. The problem is you want to rob us blind. I myself is sick of watching this crap all these years.

Linda Rivera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Rivera Affiliation: Jun. 23, 2026 No just plain No! Stop finding ways to ripoff consumers or we will stop consuming American goods period!

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linda robbins — Jun 23, 2026
Subject: S7-2026-15 From: linda robbins Affiliation: Jun. 23, 2026 In the past there was an expectation of honesty in our country, many of us were totally shocked at what happened at ENRON. Our self imposed innocence was thrown out the door. It is important
to make sure that no one in our country is hurt by greedy lying crooks. I definitely agree that the CEO's need to continue their quarterly reporting. We don't need another ENRON mess.
Linda Robbins
435 Ash St S,
Kimberly
,ID 83341.
Retired
Email :
fatladysingsone @yahoo.com

Yahoo Mail: Search, Organize, Conquer

Linda Ross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Ross Affiliation: Jun. 23, 2026 Do not change the quarterly to annually. That's suicide financially!

Yahoo Mail: Search, Organize, Conquer

Linda Rowan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Rowan Affiliation: Jun. 23, 2026 What would be the purpose of this change? It seems to me it's just another way to commit fraud!

Sent from my iPhone

Linda Schaffee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Schaffee Affiliation: Jun. 23, 2026 Keep quarterly! I remember, & Don't need another Enron. Not we have convicted felon for Prez! CEO work for their companies profit. American People need this to be quarterly ❣

Linda schaffer Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Linda schaffer Keep quarterly! I remember, & Don't need another Enron. Not we have convicted felon for Prez! CEO work for their companies profit. American People need this to be quarterly ❣

Linda Schnupp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Schnupp Affiliation: Jun. 23, 2026 This idea is ridiculous! Corporate America is not immune to reasonable expectations scrutiny in a manner which gives them more opportunity to hide the truth!

Sent from my iPad

Linda Schwartz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Schwartz Affiliation: Jun. 23, 2026 I am a small investor. I want my company to which i have invested my life savings held accountable. As one employee said over the phone to me, if we could get away with it we probably would.

Yahoo Mail: Search, Organize, Conquer

Linda Seaborn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Seaborn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The accountability of this reporting is jmportant to me, please do not reduce the frequency.

Linda Sellew — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Sellew Affiliation: Jun. 23, 2026 L. Sellew. Ct. KEEP QUARTERLY REPORTING...what you want to do did NOT protect investors in the past

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Linda Sexton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Sexton Affiliation: Jun. 23, 2026 We must hold businesses to quarterly financial reports! Six month is too long to wait for the checks and balances to be released! It would be impossible to backtrack six months and get corrections made for that long a time period. There is NO reason to change the reporting process!

"Take a vacation every day, even if it's going outside and feeling the grass between you toes."

LINDA STARK — Jun 23, 2026
Subject: S7-2026-15 Comments From: LINDA STARK Affiliation: Jun. 23, 2026 Keep eyes on. We have had problems before.

Sent from my iPhone

Linda Steely — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Steely Affiliation: Jun. 23, 2026 Keep demanding quarterly reports

Sent from my iPhone

Linda Stickney — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Linda Stickney Affiliation: Jun. 23, 2026 Why are we allowing this corruption? We the people need to know. We are struggling enough while companies are swendling us blind. The division between have n have nots is so wide, ppl are falling thru the cracks..we all need to know what these companies are doing. Please look out for Americans, not just

the wealthy. TY

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Linda Stokas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Stokas Affiliation: Jun. 23, 2026 It's time to stop & consider those who actually make this country function; and it's not rich donors! Stop catering to the 1% and be a part of the solution. It's time to get back to the business of sharing the wealth. This will not have any significant effect on the billionaires but it could help so many working class Americans trying to sustain a liveable existence. Don't make everything a private playground for the elite. EVERYONE deserves a piece of the American Pie!

Sent from my iPhone

Linda Stowell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Stowell Affiliation: Jun. 23, 2026 Keep quarterly and stay transparent.

Sent from my iPhone

Linda Theriault — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Theriault Affiliation: Jun. 23, 2026 Keep it Quarterly, Please!!!

Sent from my iPhone

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linda tippett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: linda tippett Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You absolutely know this move will only serve to benefit the 'insiders' despite how much lipstick you put on the pig.
Shame on you for shaming your ancestors who worked honestly to make this country prosper for all.

Linda Valentine — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Valentine Affiliation: Jun. 23, 2026 It is entirely unacceptable to lengthen reporting times. I am a retiree. First government let companies out of pension obligations and gave an educationally unprepared public responsible for saving and investing for retirement. As a result, seniors are retiring in poverty but investment companies got richer. My income is dependent on knowing what's going on in the market and being able to react to it. Now you want to take that away. For what purpose? US companies are already supported by

taxpayers with their preferential tax treatment.

We’re told they need more while executive income strategies make billionaires as wage growth for the people who do the work is not keeping up with inflation. Are you supporting corruption? You’d have to be pretty dense to think this will not result in corruption, failed companies and lost jobs, but the rich will get richer as they loot companies and abscond before the damage is revealed.

This is still supposed to be a nation of the people, all the people, not just the rich ones. Shame! Do not do this. If you do, I hope the next administration will find a way to find SEC leadership personally accountable.

Linda Valentine
Wilson, NC

Sent from my iPhone

Linda Weaver — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Weaver Affiliation: Jun. 23, 2026 Linda Rossow. RN. EXTREMELY ESSENTIAL FOR EVERYONE TO KNOW WHAT IS GOING ON WITH THESE Companies.

Linda Weaver — Jun 23, 2026
Subject: S7-2026-15 Comment From: Linda Weaver Affiliation: Jun. 23, 2026 LINDA ROSSOW. RN. KEEP THE COMPANIES HONEST TO THE PEOPLE. REPORT QUARTERLY!!

Linda Whitman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Whitman Affiliation: Jun. 23, 2026 Quarterly reporting helps the smaller companies remain competitive and even remain in business if they base any of their long range decisions on the market. What they don’t have is large cushions of capital to recover from market losses, so as much information as often as possible is essential for success and survival.

Sent from my iPhone

Linda Wood — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linda Wood Affiliation: Jun. 23, 2026 Quarterly reporting should remain mandatory for all investors.
PERIOD!

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Linda Zawislak — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Linda Zawislak Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is imperative that you DO NOT change reporting to quarterly. The reason it was changed from quarterly to monthly is because companies were hiding information and it took too long for investors to be able to react. There is no reason to make this change, unless you're hiding something.

Lindsey Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lindsey Jones Affiliation: Jun. 23, 2026 Please keep quarterly reporting as a contract worker on 1099. It’s incredibly valuable for my business.

Sent from my iPhone

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linhoadley — Jun 23, 2026
Subject: S7-2026-15 Comments From: linhoadley Affiliation: Jun. 23, 2026 Do not let this happen. Transparency, whether good or bad, is the best route. Keep ALL investors informed.

Linda Hoadley
Retired Public School Employee

Sent from my Galaxy

Linley K Baker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linley K Baker Affiliation: Jun. 23, 2026 Quarterly reporting keeps companies transparent and on track

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Linnae Boyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Linnae Boyer Affiliation: Jun. 23, 2026 This sounds like a wonderful way to cover up corruption. This policy does NOT benefit my family, my community, city,

state . .the people. It does not benefit the common man. We don't want this shade pulled down on the companies we invest in.

Linnae Boyer
614.749.4302

Lionel & Bronwyn Coleman N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lionel & Bronwyn Coleman Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. What isn't debatable is that less information rarely creates better-informed owners.

Lisa B Duty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa B Duty As an individual, I find it appalling that the reporting requirement could be cut in half. Given the current climate with all the corruption, deception and fraud does not produce a level of relief or comfort regarding the current reporting requirement so I can personally state that less reporting would only increase problems for all investors. We already allow insider trading for Congress (?!) so NO I would vote against reducing the reporting requirement.

Lisa Bayan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Bayan We need transparency through open books. Bi annual reporting is not sufficient. Quarterly reporting has worked well for decades. We urge you to keep it

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Lisa Benedetti — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Benedetti Affiliation: Jun. 23, 2026 We need more transparancy,, not less. With the wealthiest people and companies getting richer due to administrative policies becoming looser, and their seemingly lack of morals and integrity,
we need to tighten regulations and accountability. Why go backward in reporting? In this age of technology reporting should be easier, and the threat of fraud and corruption as well! The majority of investors are not the wealthiest, so their money should be
safeguarded by stricter regulations, not weakened ones that may only benefit the few. Thank you for keeping current regulations.

Sent from AT&T Yahoo Mail on Android

Lisa Braun — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Braun I believe that it is responsible and necessary for

Companies to report at a minimum 4 times per year for transparency and accountability. I would like to hope that Companies would already have ready access to the information they are required to report if they are responsibly managing the company. Sharing this information should therefore not be an onerous task. As a shareholder I would expect to be kept up-to-date with the health and wellbeing of my investment so that I can make rational, informed decisions.

Lisa Brewer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Brewer Affiliation: Jun. 23, 2026 Yes to Quarterly reporting

Sent from my iPhone

Lisa Bromage — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Bromage Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Our current financial condition is fragile enough without publicly held companies having the ability to cover up losses. The common American, that is the backbone of this country, needs to have access to fair reporting on a quarterly basis to make more informed decisions about their own investments. It's the only "inside" we have. This would be a very unfair pain to put upon us.

Lisa Broussard Yifrach — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Broussard Yifrach Affiliation: Jun. 23, 2026 What is going on?! Six months going dark, crypto, SpaceX, my God this is a post apocalypse nightmare not a professional investment platform.

Please do not do this or consider additional changes at this time! We want continuity in the markets and in all investment and financial areas.

Thank you,

Lisa Broussard Yifrach
713-884-0858

LISA BUTLER — Jun 23, 2026
Subject: S7-2026-15 Comments From: LISA BUTLER Affiliation: Jun. 23, 2026 Retired University Program Director-The SEC's job is to protect the investor, not to make it easier for companies. This sounds like our conman-president has his hands in this!

Lisa Cameron — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Cameron Affiliation: Jun. 23, 2026 Lisa Cameron retired. Accountability

Please do not change to less reporting for corporations! We have little reason to trust they are being trustworthy.

Lisa G. Cameron

Lisa Caswell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Caswell I request that companies continue to be required to submit reports to investors four times a year. Publicly owned companies should be required to provide transparent information to their investors regularly. Reducing this to twice a year pushes investors out of understanding what is regularly occurring. With advances in technology being utilized regularly at large companies, these reports can be provided with little additional cost. Continue to protect ordinary investors. It is our money these companies rely on.

Lisa Chai — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Chai Affiliation: Jun. 23, 2026 This is going to be a disaster for America. Trump is behind this and needs to be stopped

Sent from my iPhone

Lisa Crain — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Crain Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

We need, as owners, need to be made aware of what's happening in a timely matter. The market has become too volatile to have a longer reporting schedule.

Lisa Decker Certified Divorce Financial Analyst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Decker At its core, investing represents ownership. Shareholders are owners of the companies in which they invest, and owners deserve timely,

transparent, and consistent communication regarding the businesses they own. Reducing reporting requirements would weaken the flow of information between public companies and their shareholders, undermining an important principle of corporate accountability. Proponents of reduced reporting requirements argue that fewer filings would lower compliance costs and lessen pressure on management to focus on short-term results. However, the cost-saving rationale is less compelling in an era of advanced technology, automation, and artificial intelligence, all of which have made the preparation and dissemination of disclosures more efficient than ever before. The argument that less frequent reporting would reduce short-termism is also unpersuasive. Short-term market behavior is driven by how investors and market participants interpret and react to information, not by the mere existence of that information. Reducing the frequency of disclosures does not make investors more patient; it simply leaves them less informed. What is clear is that reducing the amount of information available to shareholders does not improve their ability to make informed investment decisions. Transparency is a cornerstone of healthy capital markets. Investors rely on regular disclosures to evaluate company performance, assess risks, and allocate capital efficiently. To illustrate, consider any business owner who receives updates from management only twice a year instead of quarterly. The business would continue operating every day, but the owner would have significantly less insight into its performance, challenges, and opportunities. Public companies are no different. Operations continue daily, customers are gained and lost, products are launched, and strategic initiatives either succeed or fail. Under a reduced reporting framework, shareholders would receive fewer official updates about these developments despite remaining the owners of the business. For these reasons, I believe the SEC should preserve existing reporting requirements and continue to prioritize transparency, accountability, and the timely disclosure of material information to investors.

Lisa Edgeson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Edgeson I urge you to leave quarterly reporting requirements in place. As an investor nearing retirement it is critical to have timely, transparent financial reporting. I strongly disagree with reduced reporting timeliness. Thank you.

Lisa Eli — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Eli Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please keep quarterly reporting. I am retired and entirely dependent on our retirement savings. This change will put our investments in danger. I see no upside to this. I hope you consider the voices of every day people such as myself.

Lisa Ellis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Ellis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
please remember the reason these regulwere enacted in the first place!!
we can not afford another Eron (and company) financial disaster!!
keep companies accountable quarterly!!!
thank you
Lisa Ellis

Lisa Filippi — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Lisa Filippi Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not implement a policy that will prevent Americans from fully understanding the status of major entities that they might be invesitnng in, and that they are purchasing goods from. It will only help the billionaires further, and hurt the average American. It is the average Americans that are supporting these entities! 'We the People'. Keep the quarterly reporting!

Lisa Frakes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Frakes Affiliation: Jun. 23, 2026 Lisa Frakes. Our Government is already corrupt enough with giving them more leverage and time to steal more from Americans

Sent from my iPhone

Lisa Gallin Intertek — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Gallin Intertek Affiliation: Jun. 23, 2026 Lisa Gallin, Contracts Manager. We need to keep corporations accountable. Keep reporting as it is.

Regards,

Lisa Gallin
Manager - Contracts & Insurance
Building & Contruction

Cell. 949.584.3467
lisa.gallin@intertek.com
Caldwell, ID. 83607

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http://www.intertek.com

Lisa Greene — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Greene Affiliation: Jun. 23, 2026 Keep reporting as it is. We have a right to know!

Lisa Greene
Venus, FL 33960

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Lisa Hammermeister — Jun 23, 2026
Subject: S7-2026-15 From: Lisa Hammermeister Affiliation: Jun. 23, 2026 Let the fox guard the henhouse. Quarterly reporting has worked fine. Like we trust CEO's that rob us blind. Make it easier to cheat and keep us in the dark. Is this crooked Trump's idea?

Lisa Hanrahan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Hanrahan Affiliation: Jun. 23, 2026 My husband and I are retired and dependent upon our investments. Keeping tabs on the companies in which we invest is important for our well being. Timely reports 4x a year should be mandatory- it’s been that way for years, why change it now? Don’t let companies be lazy in their reporting and keeping information from their investors. NO to six month reports!

Lisa Hanrahan

Lisa Heikes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Heikes Affiliation: Jun. 23, 2026 Please keep quarterly reporting: they cheat us less

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Lisa Hendrickson N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Hendrickson Dear Sir/Madam, The SEC's proposal to limit the frequency of financial reporting of publicly traded companies, from quarterly to semiannual, leaves citizens who invest in these firms with inadequate financial information with which to make decisions regarding their financial stability. Certainly, businesses would not be able to operate responsibly with such limited fiscal information! Quarterly digital reports are routinely prepared by publicly traded firms, so the SEC's rationale of reducing corporate expenses is a poor one that cannot be substantiated with the common method of automated report production. this SEC proposal is merely a method of withholding important financial information from public investors and I respectfully request that the SEC require that the standard method of quarterly reporting of financial information be continued by publicly traded firms so that public investors can make informed decisions about their investments. Thank you for allowing me to comment on this important matter. Sincerely, Lisa Hendrickson

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Lisa Honn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Honn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Every day Americans have worked hard to invest in our futures. Now is not the time limit transparency. Good governance dictates accountability and information. The SEC needs to do better to protect the average, every day investor and quit holding the water for corporations and the wealthy.

Lisa Hoye — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Hoye Affiliation: Jun. 23, 2026 Lisa.....retired The small amount saved in accounting and filing by companies does not out way the possible catatrosphic losses of people, that have the right to know where their money is invested or could be invested.

Lisa Johnson None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Johnson Proposed semi-annual reporting is not okay!!!! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. People are tired of being taken advantage of at every single turn. Quit playing games and make these businesses accountable by not allowing fewer reports.

Lisa Kronus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Kronus Affiliation: Jun. 23, 2026 Keep everything as is. Who are you to hide our money?

NO
Lisa born in the USA

Unmonitored account text me

Lisa L. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa L. Affiliation: Jun. 23, 2026 Many of you have clearly displayed dishonesty, fraud, corruption, and continued willingness to do it again and again. Shame on you for ruining it for the honest ones. Do you REALLY think anyone should hand the wolves the keys to the barn ? Not a chance, given the fact that not all of you are honorable. Unethical people obviously require MORE monitoring, not less. So, YES to quarterlies. Suck it up. You made that mess, now you have to prove otherwise.
We suggest ethics and morality lectures and full training on the inside of your businesses. The prime examples of run away corruption and greed are now in the White (trash) House.
Turning this Country around will require ALL OF US to be thoroughly honest and come together to create a new, respectful and respected America . It starts with each one of us.

Sent from my iPhone

Lisa Lesniak — Jun 23, 2026
Subject: S7-2026-15 From: Lisa Lesniak Affiliation: Jun. 23, 2026 Quarterly reporting is important for all of us to hold corporations to their duties before they break them and cover up their messes. This protects our economy for everyone. Do not allow this rule to go through and enable more corporate corruption. It costs all taxpayers and stockholders in the end for such corporate greed this rule would enable.

Lisa Lesniak
214-497-7899
Sent from my iPhone

Lisa Littrell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Littrell Affiliation: Jun. 23, 2026 We cannot give big corporations more time to cook the books in their favor. My husband worked really hard for Enron and we were lied to as they were failing being told the stock was climbing. We lost everything we invested which set a course to losing our home of 28 years. Now in our 70's I am back at work just to pay for Insurance.

Sent from my iPhone

Lisa Loucks — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Loucks Affiliation: Jun. 23, 2026 The people demand quarterly reporting! As an investor it's important to have companies document their losses and gains. With volatile markets, investors need the right to hold or sell an investment based on performance.

Sent from my iPhone

Lisa Mumpton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Mumpton Affiliation: Jun. 23, 2026 As an individual preparing for retirement with multiple varied investments , I require systems in place that maintain the highest standards in our financial systems and securities and investments. As an individual who does remember some of the scandalous and criminal financial escapades even within the last 40 years , I am keenly aware that for the thousands of skilled trained educated financial investors who follow the spirit and letter of the law the are always a few with few skills or scruples.
Consumers / Investors deserve at least quartet reporting from the organizations with whom they have entrusted their life savings and retirement.
Thank you.
Sincerely
Lisa Mumpton
Cultural Services Manager
City of Aurora

Sent from my iPhone

Lisa Nalewak — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Nalewak Affiliation: Jun. 23, 2026 Besides the fact that corporations are already enjoying far too much leniency, financial support and tax perks from both the federal and state governments, a further reduction in accountability into their actions is hubris and stupidity at the highest, most nepotistic form when it comes to reigning in harmful, predatory and self-serving actions against the public and individual minor shareholders. The world is not just about profits, and anyone with a semi-functioning moral compass - and a half-intact spine - will understand that. This is why going to six months is ridiculous and a threat to not only the common public good of our country, but to the functioning of other businesses that serve the greater good. And remember, the function of a government is not to enrich the few, or operate as a for profit business, it is to SERVE the people that it's elected officials serve at the WILL OF THOSE PEOPLE.

"As a childhood cancer nonprofit, we rely on transparent and timely quarterly reporting to help assess the trajectory, stability, and scientific progress of biopharma companies developing promising therapies or contributing to the development of treatment.

Without this information, we would have misplaced donations, and wasted time that kids with cancer don't have.

There's more than just money on the line."
EMILY M.
Co-founder of a pediatric cancer non-profit

Sent from my iPhone

Lisa Olson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Olson Affiliation: Jun. 23, 2026 Lisa, retired person, I need to know what's happening with my investments on a QUARTER basis

Sent from my iPhone

Lisa Olson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Olson Affiliation: Jun. 23, 2026 It is absolutely imperative that quarterly reports continue so that the public can make informed financial decisions. Going dark for 6 months at a time puts people's financial lives at risk and will result in less transparency. I can't plan my work load as a small business owner if I don't know what's happening with my investments.

Lisa Olson, Clinical Counseling Services

Lisa Palser retired and actively investing part of my retirement funds — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Palser i do not want my sources of company information to be cut in half. i may not own very much of a company through my stocks, but i deserve to be fully informed! i understand that there has been the 'defense' of this position is to reduce costs -- but with

so much that is automated and AI supporting the process, i don't think the savings is worth the reduction to me of official information from the companies I own a part of, or are thinking of investing in. Please do NOT approve cutting my official sources of information in half.

Lisa Peddy Accredited Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Peddy Quarterly reporting is the touchstone of communication for active investors and needs to be maintained to keep trust and integrity in our current financial and disclosure processes. 6 months is an extremely long time frame to go without a financial update, and especially in current times when the pace of advancement is so fast. To change to 6 months would be a travesty to investors and would have a ripple effect on the markets.

Lisa Pike — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Pike Investing is ownership and we deserve regular, transparent communication. Reducing reporting requirements weakens the connection between companies and their owners creating a loss of confidence in a company and investing in it.

Lisa Ross — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisa Ross Keep filings quarterly. 6 months is too long

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lisa rusnak — Jun 23, 2026
Subject: S7-2026-15 Comments From: lisa rusnak Affiliation: Jun. 23, 2026 Please keep the reporting quarterly. There are so many avenues to avoid scrutiny; let’s not eliminate another one. The public deserves to know accountability is happening at least in one area.
If you are honest, it shouldn’t be a problem.
Lisa
Scan Coordinator

Lisa Sonneborn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Sonneborn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting needs to continue. Companies need to be held accountable to shareholders.

Lisa Stark — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Stark Affiliation: Jun. 23, 2026 This keeps people accountable!

Lisa Stephenson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Stephenson Affiliation: Jun. 23, 2026 Absolutely not!

Nothing about this makes sense.

Sent from my iPad

Lisa Volturi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lisa Volturi Affiliation: Jun. 23, 2026 I'm old enough to remember the Enron scandal. Companies only do what they are required to do. I will be hesitant to keep investing if they aren't required to show accountability quarterly.

Lisa Weber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lisa Weber Affiliation: Jun. 23, 2026 Please keep the SEC reporting every 3 months. We need more transparency in our US Government's institutions in 2026, not less. Holding people with all of the power in the financial world to a high standard is a requirement the people have a right to do. Keep our powerful institutions and the people that run them accountable!

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lisa weigold — Jun 23, 2026
Subject: S7-2026-15 Comment From: lisa weigold Affiliation: Jun. 23, 2026 Keep the reporting quarterly!!! We've had enough of companies like Enron, and executives that fleece the stockholders. Why would you want to change that? It's our investment!

Sent from my iPhone

LISA WHITING — Jun 23, 2026
Subject: S7-2026-15 Comments From: LISA WHITING Affiliation: Jun. 23, 2026 You need to keep the accountability at at least the level that bit is now. Cutting it down will allow more frauds and hurt the investors. Maybe y name is Lisa Whiting and I need my portfolio to be secure! I want to see what the companies are doing in order to protect my investments.

Sent from my iPhone

Lisa Wood — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Wood Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I believe the millionaires and billionaires already have more than enough access to insider information (legal or not) and loopholes through which they can get an unfair advantage over the rest of us already. Public corporations already have enough ways to avoid paying their fair share in taxes and avoid paying employees a living wage. Why on Earth would anyone be considering handing these guys the opportunity to offer less transparency to average investors and savings on producing public financial documentation by 50%? Are you planning on selling us on trickle down economics again? There is absolutely no good reason for investors in public companies to have LESS information than they already have. Wall Street operates on quarterly earnings reports. That

will continue, but that information will only be available to the professionals. The regular folk just trying to get a crumb of the American Dream will be left in the dark twice as long as others. Six months is far too long for investors/regulators/corporations to go without financial reporting. I'm beginning to think the people in charge are TRYING to wreck this country for everyone except the oligarchy and select foreign investors with whom someone has some arrangement with. The current quarterly requirements are doing their job. Corporate America should be glad they're not required monthly. We certainly have the technology to make that happen relatively easily now. The SEC's job is oversight. The SEC should be doing more of it, and making more information available to investors; not less.

Thank you for your attention to and consideration of this message.

Lisa Wood
St. Augustine, FL

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lise triggs — Jun 23, 2026
Subject: S7-2026-15 Comment From: lise triggs Affiliation: Jun. 23, 2026 Protect American personal investors. Not just corporate interests.

Lise Triggs

Sent from my iPhone

Liselle McFletcher The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Liselle McFletcher This proposal is not in the best interests of the investors/owners and only benefits the companies who are pushing it. Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. What isn’t debatable with this issue is that less information rarely creates better-informed owners.

Lisette Barnes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lisette Barnes As an owner of securities I do not like the idea of only semi-annual public reporting vs quarterly.

Lisi Brown — Jun 23, 2026
Subject: S7-2026-15 From: Lisi Brown Affiliation: Jun. 23, 2026 We all know why certain people want this to happen. When will the oligarch takeover of our country be stopped???🤬

Liz Brnic — Jun 23, 2026

Subject: S7-2026-15 Comments From: Liz Brnic Affiliation: Jun. 23, 2026 Please keep quarterly reporting. It not ethical to hold reporting information for six months. I work in the medical laboratory field. What would happen if we decided to delay reporting your medical laboratory test results?

Liz Brnic

Liz Chadwell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Liz Chadwell I do NOT support this proposed change in legislation. A quarterly report is needed to keep investors apprised of company performance. Twice a year is definitely not frequently enough!

Liz Coleman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Liz Coleman Affiliation: Jun. 23, 2026 We absolutely need to keep quarterly reporting in place. Investors need the transparency and the c-level needs accountability.

All metrics are tracked in automated reports now, there's no reason for less transparency unless they are trying to hide things from investors.

Liz Coleman
Real Estate Broker

Liz Coleman Realty
281-777-1141
Liz@LizColemanRealty.com

Liz Frohrip — Jun 23, 2026
Subject: S7-2026-15 Comment From: Liz Frohrip Affiliation: Jun. 23, 2026 Quarterly teleporting, at minimum, needs to remain in place. I do not want to see the reporting change to twice yearly.

LIZ KALMAN — Jun 23, 2026
Subject: S7-2026-15 Comments From: LIZ KALMAN Affiliation: Jun. 23, 2026 I'm a corporate tax accountant who has worked in the corporate tax departments of several large corporations throughout my career (Viacom, JetBlue Airways, General Electric Capital Corporation, Mercedes Benz Credit Corporation) and I STRONGLY URGE the SEC to KEEP QUARTERLY REPORTING QUARTERLY!!!!

Elizabeth Kalman
7 New Light Dr
Danbury, CT 06810

Sent from my iPhone

Liz Kinard The Motley Fool employee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Liz Kinard Quarterly reporting ensures transparency and protects individual investors by reducing the information gap that could lead to volatility and mistrust. Research indicates that decreasing reporting frequency does not impact corporate investment behavior, meaning that the SEC's proposal potentially sacrifices transparency without delivering its intended benefits. Furthermore, less frequent reporting could hinder oversight of smaller companies where scrutiny is crucial, moving away from the principles of fair disclosure and not addressing any apparent problem in the current system. As a Motley Fool employee, I am against this change to semiannual reporting.

Liz Levine — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Liz Levine Affiliation: Jun. 23, 2026 Regulation for quarterly reporting was put in place to reign in corporate corruption. It should not be removed.

Liz Milner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Liz Milner Affiliation: Jun. 23, 2026 Ending quarterly reporting is a terrible idea. The Stock market depends on the investors' faith and trust and shenanigans like this increase my suspicion that many things are rotten on Wall Street.

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liz stocker — Jun 23, 2026
Subject: S7-2026-15 Comments From: liz stocker Affiliation: Jun. 23, 2026 The proposed new rule blocks me, as a partial owner of these companies, from having access to information critical to decision making. Keep this as a quarterly report.

Elizabeth Stocker

Sent from my iPad

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liz verna — Jun 23, 2026
Subject: S7-2026-15 Comment From: liz verna Affiliation: Jun. 23, 2026 Quarterly reporting is needed accountability!!! I am a personal investor and do not support doing away with these quarterly reports.

Sent from my iPhone

Liz Yee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Liz Yee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Let's continue to be transparent, as we know corporations will continue to lie and steal when they can.I am writing to encourage the SEC to maintain quarterly reporting requirements. Quarterly reports provide timely transparency, help identify issues before they become larger problems, and allow stakeholders to track progress and performance throughout the year rather than waiting for annual updates.
Regular reporting also promotes accountability and supports informed decision-making by ensuring that current, accurate information is available when it is needed most. Reducing the reporting frequency could limit visibility into emerging challenges and delay necessary corrective actions.
Thank you for considering the value that quarterly reporting brings to effective oversight and continuous improvement.

Lizzie Bliss Sheehan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lizzie Bliss Sheehan Affiliation: Jun. 23, 2026 Elizabeth Sheehan, Academic Advisor. We need to continue quarterly reports to make informed investing decisions! Please ensure quarterly reports are kept in place. Thank you.

Yahoo Mail: Search, Organize, Conquer

LJR Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: LJR I like receiving quarterly reports. I can better track my investments and make adjustments in a timely manner. Semi-annual reporting just seems like something(s) are being kept in the dark.

Ljubinka Jandrich — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ljubinka Jandrich Affiliation: Jun. 23, 2026 Quarterly accountability is important for honesty. No changes!

LK McCray — Jun 23, 2026
Subject: S7-2026-15 Comment From: LK McCray Affiliation: Jun. 23, 2026 I am totally against this! Keep the requirement quarterly!

Keith McCray

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lleni pach — Jun 23, 2026
Subject: S7-2026-15 Comments From: lleni pach Affiliation: Jun. 23, 2026 WHAT HAPPEN WITH YOUR SOCIAL RESPONSABILITY, , KEEP THE QUATERLY REPORTING, LLENI PACH, MD

Lloyd Elliott Investors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lloyd Elliott Everyone has the Tijuana attitude already we do not need to make it worse.

Lloyd Jones jr. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lloyd Jones jr. Affiliation: Jun. 23, 2026 Lloyd Jones. I run two businesses. This proposal will definitely make it harder on my investment process for there's less data to work with. The market now being more volatile than ever how can the SEC want to approve this?

Lloyd Lusher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lloyd Lusher Affiliation: Jun. 23, 2026 Any lessening of quarterly accountability by public funded firms is unacceptable. Stick with more oversight not less. Lloyd Lusher, Gahanna, Ohio Retired IT Sales & Support Manager

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Lloyd R. Sams Former PE Fund Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lloyd R. Sams It is a grave mistake to lessen the reporting requirements of public companies. Quarterly reports are necessary for keeping up with dynamic businesses/

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lmwetherby — Jun 23, 2026
Subject: S7-2026-15 Comment From: lmwetherby Affiliation: Jun. 23, 2026 Corporations have been shown to have the morality of psychopaths - they need more monitoring, not less.

~Lisa Wetherby
Secane PA

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Lobsang Tenpa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lobsang Tenpa Management at the top levels earns a pay to manage and report, so it is their job to do so in every quarter.

Logan Childs — Jun 23, 2026
Subject: S7-2026-15 Comments From: Logan Childs Affiliation: Jun. 23, 2026 This should possibly be more than quarterly. Cutting it in half seems like a way for the people to get taking advantage of more

Sent from my iPhone

Logan Handsaker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Logan Handsaker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose this proposal because I rely on quarterly financial reports to evaluate various metrics of my retirement and personal portfolio to determine how to deploy my capital. I depend on these reports for my family's financial future and any move to fewer financial reporting by companies I own would negatively impact my family's future.

Lois Flood — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lois Flood Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change SEC current rules!
Thank you!
Lois Flood

Lois Hargrove — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lois Hargrove Affiliation: Jun. 23, 2026 I remember 2008. Guardrails were put in place for our safety. Dont undo a safety rule.

Sent from my iPhone

Lois Mason-Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lois Mason-Williams Affiliation: Jun. 23, 2026 My name is Lois Mason-Williams, retired Human Resources Director of Northwest Ohio Psychiatric Hospital. I support quarterly reporting of financial results. Leave the reporting as is, because it means companies will remain “honest”.

Sent from my iPad

Lois Thiessen Love Citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lois Thiessen Love Keep the reporting and signatures quarterly! Regular review and affirming accountability helps. Keeps the data clean! And helps keep leadership, focused on accuracy and legality!

Lois Worden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lois Worden Affiliation: Jun. 23, 2026 Keep the quarterly reporting mandatory!!
I'm tired of these companies not playing fair!

Lola Michaels — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lola Michaels There’s a reason quarterly reporting is in place - because the American people paid a heavy price when it was semi-annual. We all know the current refrain is about “reducing costs.” Only an idiot would believe that and we are not stupid. Only a felon follower or an arrogant, self-involved, and careless political representative at any level would even entertain reversing the submission date. And, any representative who disagrees with the new direction but does not fight it because “someone might tweet about them at 1:00am and call them names” is a coward. Representing the citizens of the United States (who pay your salaries) for the good of all the people still stands. Congress needs a Performance Improvement Plan stat.

Lola Schiefelbein — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lola Schiefelbein Affiliation: Jun. 23, 2026 Yup, we are demanding that the “window” remain full and open—DO NOT SHIFT THE PLAYING FIELD FROM THE RULES!!!

Sent from my iPhone

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lon duncan — Jun 23, 2026
Subject: S7-2026-15 Comment From: lon duncan Affiliation: Jun. 23, 2026 We need you to keep this quarterly. No lessons learned from the past ??

London Anthony Davis Member of motley fool group — Jun 23, 2026
Subject: File No. S7-2026-15 From: London Anthony Davis Horrible idea,very much against!!!!

Lonette Gregersen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lonette Gregersen Affiliation: Jun. 23, 2026 We need to keep quarterly reporting! We have worked and saved and invested for years. We, and all investors, deserve to know what is happening with our investments, and we want continued oversight and accountability every quarter.
-Lonette Gregersen, substitute teacher

Sent from my iPhone

Lora Wain — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lora Wain Affiliation: Jun. 23, 2026 Publicly traded companies count on stockholders for working capitol, and are accountable to investors for their use of their money! Too much can happen in six months that can be disasterous! Look at what the stock market does when there's a spin off. The big boys sell their shares at the inflated value, and the stock value plummets!

Loraine Bond — Jun 23, 2026
Subject: S7-2026-15 Comments From: Loraine Bond Affiliation: Jun. 23, 2026 People deserve to know how their companies are preforming. Going to longer reporting times allows for malfeasance. Loraine Bond, Investor

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Loree Hoisington — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Loree Hoisington Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quartley reporting

Lorena Murray — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorena Murray Affiliation: Jun. 23, 2026 Hi, this is Lorena Murray. I am a retired teacher. Quarterly reporting is crucial to keeping my retirement savings healthy. We know from history that less reporting means my money makes less money.

Thank you.

Lorena Zorrilla — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lorena Zorrilla Affiliation: Jun. 23, 2026 Everyone needs to be held accountable
They need to report four times a year or more

Lorenzo Evans — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorenzo Evans Affiliation: Jun. 23, 2026 It is unfair to investors because there is a lot that happens in six months and not being able to get current accurate information is determent to consumers. Six months is to long for reporting and will lead to more misconduct by investment houses and ignore the rights of the average saver. This is a hard NO to changing the reporting requirements.

Loretta Armstrong — Jun 23, 2026
Subject: File No. S7-2026-15 From: Loretta Armstrong I am against reporting biannually. Quarterly is necessary.

Loretta Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Loretta Martin Affiliation: Jun. 23, 2026 Please keep the law (created for a reason/history repeats itself) that requires quarterly reports signed by CEOs...it's the law to keep CEOs honest. Protect the people/investors. Don't even
consider changing the law! Loretta Martin, Retired & Holder of Stocks

Yahoo Mail: Search, Organize, Conquer

LORETTA RUHL — Jun 23, 2026
Subject: S7-2026-15 Comments From: LORETTA RUHL Affiliation: Jun. 23, 2026 We absolutely need quarterly reporting. Bad people do bad things - oversight stops most!

Loretta M Ruhl

Lori Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Anderson Affiliation: Jun. 23, 2026 Please don't pass the law that will allow companies to go dark for 6 months at a time. It would have a detrimental effect on the public.

Lori Ball — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lori Ball Affiliation: Jun. 23, 2026 Keep quarterly reports.

Sent from my iPhone

Lori Best — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lori Best Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The proposed rule to end quarterly reporting by publicly traded companies is fraud on its face.
I worked in the securities industry for 30 years from 1980 through 2011-2012 and personally witnessed the multiple frauds perpetrated upon not only upon the investors but also upon the taxpayers via the "too big to fail" bailouts. The SEC has no oversight being a self-governing body!
This whole proposal is another smokescreen to screw the little guy! Do not do this. It is a blatant attempt of "let them eat cake". I have to ask the obvious question: from whom are you getting your advice? Who thinks this is a good idea?
Please do not further degrade your agency's reputation with this ill advised action.
Thank you for your consideration.
Sincerely,
Lori J Best

Lori Chapman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lori Chapman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need the quarterly reports this is our lives you are taking away if you allow the companies to not report to the people that rely on this information so they can decide whether to move their small investments to a safer option. We cannot afford to take hits on our paychecks investments towards retirement this would hurt the working person more than the big companies complaining over the small cost as most everything now days is digitally done. Do Not Allow this. I do still check my

quarterly reports on my TSP investments as it is part of my retirement. This is our lives affected from this decision.
Retired Federal Civil Service Employee

Lori Christensen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Christensen Affiliation: Jun. 23, 2026 QUARTERLY,,, ONLY

Lori Gage — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lori Gage Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please Keep Quarterly reporting!
The average investor needs timely data to monitor our funds and act accordingly.
My investments are mostly retirement funds & I depend on those investments.
Thank you,
Lori Gage
Borrego Springs, CA 92004

Lori Hippelheuser — Jun 23, 2026
Subject: S7-2026-15 From: Lori Hippelheuser Affiliation: Jun. 23, 2026 People trust the system that is set up now.. The system that was set up to prevent another disaster. We need quarterly reports so people can sound the alarm.
Please keep the system the way it is. Accountable.

Thank you,
Lori Hippelheuser

Lori Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Jones Affiliation: Jun. 23, 2026 Quarterly reports enable transparency. If a company has something to hide then cutting this info in half would align. I won’t invest in a company that does not report in a timely manner.

Lori Jones
Indyjones40@gmail.com
Indyjones3p@gmail.com

Lori Lentine Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lori Lentine I do not want reporting by companies to be cut in half. As stock owners, we deserve to know what's going on with the companies we've invested in.

Lori Limper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Limper Affiliation: Jun. 23, 2026 My name is Lori Limper and I am retired. My future depends on careful management of my life savings. Quarterly reports are critical and should remain in place. Investors have a right to know the quarterly status of the the companies they have invested in.

Lori Mahoney — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lori Mahoney Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quartely Reporting requirement. No black outs!

Lori Mattheiss — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lori Mattheiss The change to reduce the number of public-company reports from four times a year to two isn't just a bad idea, it's a terrible idea! Investors like me need access to public company records to stay informed about how a company is progressing financially. It's cash flow, earnings, expenses, etc. are crucial to make decisions why we should invest or stay invested in a company. We need reporting four times a year! Don't change the current regulations.

Lori McKenney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lori McKenney I have owned a business for over 30 years before retiring, and quarterly reports are a minimum requirement. As a stockholder in the US market, I don't want semi-annual reports. Stay with quarterly reports.

Lori Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Miller Affiliation: Jun. 23, 2026 This is totally ridiculous. Another way for billionaires to get richer !

Lori Nye The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lori Nye Investors are part owners of a business. We need reports more than twice a year to know how to invest sensibly. Please don’t change the reports and their timing. We need the minimum 4 times a year that exists now. Thank you. Lori Nye

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Lori Rousseau — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lori Rousseau Affiliation: Jun. 23, 2026 Lori R, Underwriter. Mandatory quarterly filings should remain because they ensure continuous market transparency, reduce insider trading windows, and provide a reliable communication bridge to all classes of investors.

Thank you,
Lori Rousseau

Lori Sandoval — Jun 23, 2026
Subject: Quarterly Reporting From: Lori Sandoval Affiliation: Jun. 23, 2026 Dear SEC Oversight Personnel,

Please keep the reporting quarterly. That's all - plain and simple.

Sincerely,
Lori Sandoval

Sent from Yahoo Mail for iPhone

Lori Santangelo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Santangelo Affiliation: Jun. 23, 2026 Companies have the privilege of exsisting in the United States! We the people have the right to know that your companies is above board In honesty, integrity and consideration of our well being. I believe a quarterly reporting keeps us informed and you honest! Submitted by Lori Santangelo a retired owner of a company and a responsible citizen.

null

Lori Schabow — Jun 23, 2026
Subject: S7-2026-15 From: Lori Schabow Affiliation: Jun. 23, 2026 We need quarterly reporting. Lori Schabow, RTR. Shiocton, Wisconsin.

Lori Schultz Retired Professional RN — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lori Schultz Dear SEC, I strongly request that quarterly investment reports continue. I am against reducing the frequency reports to me and other citizens. Quarterly reporting is important to guide decision making, detect errors, and monitor for fraud. I am not aware of any advantages to me in reducing reporting frequencies. Sincerely, Lori Schultz

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Lori Turcheck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Turcheck Affiliation: Jun. 23, 2026 With technology today

reporting should bow be MONTHLY.

Lori Turcheck

Lori Vinzant — Jun 23, 2026
Subject: S7-2026-15 From: Lori Vinzant Affiliation: Jun. 23, 2026 Do not change it

Sent from my iPhone

Lori Watson — Jun 23, 2026
Subject: RE: Comment in Opposition to S7-2026-15 From: Lori Watson Affiliation: Jun. 23, 2026
Dear Commissioners:

I respectfully submit this comment in opposition to the proposal that would permit public companies to replace quarterly reporting with semiannual reporting.

As a commercial litigation professional who regularly works with corporate records, financial disclosures, and business disputes, I believe quarterly reporting serves an important function that extends beyond informing investors of a company's current financial condition. Quarterly reports create a consistent, reliable, and contemporaneous record of a company's operations, risks, and management's assessment of material developments. These disclosures benefit not only investors, but also courts, regulators, creditors, counterparties, and other stakeholders who rely on accurate historical records.

Proponents of semiannual reporting argue that quarterly reporting encourages short-term thinking and imposes compliance costs on issuers. While these concerns deserve consideration, reducing the frequency of required reporting would also reduce transparency and create longer periods during which investors and the market may have limited visibility into a company's performance and emerging risks.
The proposal may also produce unintended consequences. Significant developments that currently would be discussed in a Form 10-Q could instead remain undisclosed until a semiannual filing unless separately reported on Form 8-K. Although Form 8-K reporting requirements would remain in place, many material trends, operational challenges, and management assessments do not fit neatly within existing Form 8-K triggers. As a result, investors could receive less complete information and face longer delays in understanding changes affecting a company's business.

From a litigation and governance perspective, quarterly reports also provide valuable contemporaneous evidence regarding what management knew, when it knew it, and how risks and business conditions were evaluated over time. Fewer required reporting periods may create larger informational gaps and make it more difficult for investors, regulators, and courts to evaluate corporate decision-making after the fact.

Public markets function best when participants have access to timely, consistent, and comparable information. Quarterly reporting has long been a cornerstone of that framework. While the SEC should continue exploring ways to reduce unnecessary compliance burdens, I believe those efforts

would be better directed toward simplifying reporting requirements or reducing duplicative disclosures rather than reducing reporting frequency.

For these reasons, I respectfully urge the Commission to maintain the existing quarterly reporting framework.

Thank you for considering my views.

Respectfully submitted,

Lori Woodle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lori Woodle Affiliation: Jun. 23, 2026 The people want quarterly accountability. There should be no dark rooms, no blind spots. It is the people who have opinions to move their wealth and these companies should remember that.

Sent from my iPhone

Lori-franchesca A — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lori-franchesca A Affiliation: Jun. 23, 2026 With this administration at the white house, the public demands full transparency at all times. Especially when it comes to our money. We demand companies to continue reporting quarterly.

Loria Howard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Loria Howard Affiliation: Jun. 23, 2026 It is needed to keep the investor knowledgeable about the value of his or her funds.

Sent from my iPhone

Lorin J — Jun 23, 2026
Subject: S7-2026-15 From: Lorin J Affiliation: Jun. 23, 2026 Keep the reports quarterly. Every time you relax regulations like these, they get abused. Every time. And you know this. If you want to actually do something, go through regulations and find redundancy, leave in the ones that have been working.

Lorinda Alana — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorinda Alana Affiliation: Jun. 23, 2026 Absolutely keep quarterly reporting. Corruption already runs pretty high according to public opinion and we as a nation have to maintain our integrity if we want to sustain a FREE and sovereign nation . This seems like a small thing, but yet it is of upmost importance that we have transparency and accountability. Please maintain the quarterly report mandate!!!!!!

Sent from my iPhone

Lorna Harbert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lorna Harbert Affiliation: Jun. 23, 2026 Quarterly Please!!

Sent from my iPhone

Lorna Krakoff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lorna Krakoff Affiliation: Jun. 23, 2026 Keep the quarterly

Sent from my iPhone

Lorraine Art — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lorraine Art I am opposed to reducing the number of reports from quarterly to semi annual. I need to see these reports quarterly to guide my investment decisions.

Lorraine Decker Publisher of Financial Education and Economics course instructional material — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lorraine Decker With the advent of technology and AI, providing quarterly reports to investors is infinitely easier than in the past. Transparency is important. If a shareholder elects to not use this information to make an informed decision, that is the individual's choice. But investors should have this choice!

Lorraine Nash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorraine Nash Affiliation: Jun. 23, 2026 2

Sent from my iPhone

Lorraine Paceleo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorraine Paceleo Affiliation: Jun. 23, 2026 Just NO. It's been this way for a reason and there is no real reason to stop.

Thank you for keeping companies accountable.

Lorraine Paceleo
Flanders, NY

Lorraine Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorraine Smith Affiliation: Jun. 23, 2026 The savings are negligible and entirely in the corporate officer's advantage not the investors interest.

Sent from my iPhone

Lorri Perini — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lorri Perini Being a democratic republic means practicing in the favor of the citizens first and foremost. I believe transparency is the only option when citizens are investing their hard earned dollars in any company. Please keep public-company reports at 4 times per year instead of the proposed 2 times. Thank you!

Lorri Zelaznik — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lorri Zelaznik Affiliation: Jun. 23, 2026 To the Securities and Exchange

I strongly believe that quarterly reporting is an essential requirement for the SEC to maintain transparency and accountability among publicly traded companies.
In my experience working for WellCare Health Plans, I saw firsthand why accountability matters. Quarterly reporting provides regulators, investors, and the public with timely information about a company's performance and operations. Without consistent oversight and disclosure, companies can become less responsive to the people they serve.

When organizations are not properly representing or serving their members, customers, or stakeholders, accountability mechanisms become even more important. Reducing reporting requirements may benefit large corporations with significant resources, but it can also reduce transparency and make it more difficult to identify problems before they grow into larger issues.

I urge policymakers to preserve quarterly reporting requirements. Strong corporate accountability protects investors, consumers, employees, and the broader public. In a world already facing many challenges, maintaining transparency and oversight at the corporate level is a common-sense safeguard that helps ensure companies act responsibly.
in a world of too much loose where it needs to be tight on regulations let's not make it more insult in injury. Thank - CORPORATE accountability helps create cultures of responsibility and quarterly reporting help this happen.

Thank you for your consideration.
Kind regards,
Lorri
Lorri Zelaznik

Lorrie Leigh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorrie Leigh Affiliation: Jun. 23, 2026 What history taught is less accountability results in fraud that the American tax payer then has been forced to bailout. I lived through the S&L Crisis and Enron. Quarterly accounting protects the American people and

should be left intact.

L. Leigh

Lorrie Pucciariello — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lorrie Pucciariello Affiliation: Jun. 23, 2026 Timely Transparency matters. Do not change this to 6 months. This shouldn't need any explanation.

Sent from my Galaxy

Lorrie Vece Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lorrie Vece Do not change to reporting requirements to 6 months investors need to have this information

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Lorry Schmitz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lorry Schmitz Affiliation: Jun. 23, 2026 Keep the quarterly reporting.

Lorry 🤗

Lou Bancalari None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lou Bancalari I am absolutely opposed to this. As stockholders there needs to be transparency in the companies I choose to invest in. Many Americans today have a significant part of their retirement savings in Stocks and getting regular updates per quarter on a company's performance is absolutely paramount. It's the SEC job to provide oversight to protect the integrity of the system and investors. Please do not weaken a system that currently balances reporting with protecting investors.

Lou DeLuca — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lou DeLuca Let's keep public-companies reporting four times a year as opposed to two times a year as more visibility is beneficial for all.

Lou Giammarino The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lou Giammarino Please do not reduce the reporting frequency - we need more transparency, not less. Thank you.

Lou Zaccone Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lou Zaccone Stockholders own a piece of a business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Louie Abdou — Jun 23, 2026
Subject: S7-2026-15 Comment From: Louie Abdou Affiliation: Jun. 23, 2026 Minimum quarterly reporting

Louie Abdou
A&A Insurance Agency Est. 1975
GA, AL, FL, SC, NC, TN
5075 Peachtree Pkwy Ste 107-145
Peachtree Corners, GA 30092

o 770-368-1297
f 888-341-2122
Jimmy Abdou, Associate
o 678-896-1504
Joey Abdou, Associate
m 404-932-5060

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louie kater — Jun 23, 2026
Subject: S7-2026-15 Comments From: louie kater Affiliation: Jun. 23, 2026 Keep it Quarterly! Remember Enron, Lehmann Brothers, Arthur Anderson, World Com. These are not one off's!

Louie Meader — Jun 23, 2026
Subject: File No. S7-2026-15 From: Louie Meader Stockholders are owners, owners deserve to have more information, not less. The proposed idea is a terrible one. Whoever thought it up is only interested in management and not stockholders. Louie Meader

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Louis Munoz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Louis Munoz Affiliation: Jun. 23, 2026 I oppose any proposal that would allow public companies to delay financial reporting for six months. Regular quarterly reports are one of the few tools ordinary investors have to evaluate a company's performance and make informed decisions.
A six-month reporting gap would create an uneven playing field where corporate insiders, large institutions, and professional analysts have far more information than individual investors. Transparency promotes trust in the markets, while less frequent reporting increases uncertainty and the risk of unpleasant surprises.
While reducing unnecessary regulatory burdens may be a worthwhile goal, it should not come at the expense of accountability and equal access to information. Retail investors deserve timely and transparent financial disclosures, not longer periods of operating in the dark.

Louis Muñoz

Louis Vitali Professor of Economics and Finance at Manhattan University — Jun 23, 2026
Subject: File No. S7-2026-15 From: Louis Vitali Decreasing the flow of information to investors can only result in less informed investors and increase the likelihood that corporations and their management will mislead the investing public and be able to cover their tracks with more time to do so and less accountability in doing so! Public companies should be more tightly regulated in an era where the investing (gambling) public is expanding into the realm of the uneducated and speculators (gamblers) - factors which contributed greatly to the Stock Market Crash of 1929 and the resultant impoverishment of those that didn't know enough about the risks of investing in the companies that defrauded them. Giving the thieves in our government and in many public companies more time to execute their nefarious schemes and cover them up can never be good for investors!

Louise Legun — Jun 23, 2026
Subject: S7-2026-15 Comment From: Louise Legun Affiliation: Jun. 23, 2026 Enough already of gouging the public and cheating everyday citizens of what ought to be rightfully theirs! Enough of greed for the wealthy! For heaven’s sake, do the right thing for a change. People are suffering enough!

Louise Legun, retired RN, former officer in the USAF, 76 years old

Sent from my iPad

Louise Mazur None - Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Louise Mazur The SEC sould NOT eliminate the requirement for quarterly reporting by public companies. This is one of the few means through which the public can accurately monitor what a public corporation is doing. WHY would the SEC want to elimate this????? Full and accurate information MUST be provided to shareholders on a timely basis!!!!!

Louise Noble — Jun 23, 2026

Subject: File No. S7-2026-15 From: Louise Noble I disagree with this proposed rule because more frequent reporting provides investors with much needed information more frequently to help them make informed decisions about the stocks they buy and sell. Please do not take away the quarterly reporting requirement. Thank you.

Louise Rozansky — Jun 23, 2026
Subject: File No. S7-2026-15 From: Louise Rozansky Please keep companies from electing to reduce the number of public-company reports from four times a year to two. I don't think less information about a company people have invested in is in anyone's best interest. The four times a year reporting creates more data so we can see trends at a deeper level. And, as The Motley Fool has pointed out, AI can help with the cost of reporting and we would be less likely to be surprised if something went right or worse, wrong with our investment. Having this data will make me a better investor and understand more how investing affects our economy.

Louise Savage — Jun 23, 2026
Subject: S7-2026-15 From: Louise Savage Affiliation: Jun. 23, 2026 Please save this Quarterly Reporting. This is needed now more than ever. No one is above the Law.
We depend on this report!
Louise Savage
SausalitoCA
94965

Lourdes Trutie — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lourdes Trutie I disagree completely with the semi annual idea. As shareholders we deserve to know the fonancial status quarterly

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Lowell Peterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lowell Peterson Affiliation: Jun. 23, 2026 Keep it up! Hold them accountable!

LR & BR Investor in the United States of America — Jun 23, 2026
Subject: File No. S7-2026-15 From: LR & BR “Comments attached” There is no reasonable reason to file fewer reports and if this is passed you will find more wild price swings than ever seen before and for larger losses and gains that may become uncontrollable falls or gains that will hurt the economy and destabilize the nation. Three month reports already effect the market rather extremely often but, at least are corrected also rather quickly without the damage of a falling market or spiraling spread of exuberance as we have seen.

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lschultz westsideholding.com — Jun 23, 2026
Subject: S7-2026-15 Comments From: lschultz westsideholding.com Affiliation: Jun. 23, 2026

Please do not change from quartile. We're already in the dark enough.

Sent from my iPad

Luana Proffitt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Luana Proffitt Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Reporting on a Quarterly basis is the right thing to do. It is about ACCOUNTABILITY! DO THE RIGHT THING.

Luann Krall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Luann Krall As an investor and citizen I say keep the filings quarterly.

LuAnn Palazzo — Jun 23, 2026
Subject: S7-2026-15 Comments From: LuAnn Palazzo Affiliation: Jun. 23, 2026 I am a retired art director and YOU MUST KEEP COMPANIES ACCOUNTABLE! We have learned time and time again that businesses will get away with whatever they can. DON'T LET THEM GO UNCHECKED! PLEASE!

LuAnn

Luc Z — Jun 23, 2026
Subject: S7-2026-15 Comment From: Luc Z Affiliation: Jun. 23, 2026 Dear Securities and Exchange Commission,

I am writing to express my support for maintaining the current requirement for public companies to report earnings on a quarterly basis. Quarterly reporting provides important transparency, helps investors make informed decisions, and promotes accountability in the markets.

Reducing reporting frequency could decrease market visibility and increase information gaps between companies and investors. I believe the current system strikes a good balance between timely disclosure and reporting burden.

Thank you for your consideration.

Sincerely, Luc Zanssen, Portfolio Manager

Lucas Hocker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucas Hocker I would like public-company reports from four times a year.

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lucena bartlett — Jun 23, 2026
Subject: S7-2026-15 Comment From: lucena bartlett Affiliation: Jun. 23, 2026 As a retiree, I rely on whatever I had previously invested. I would like to have the opportunity to review the quarterly reports on my investments in order to manage my hard earned money.

Yahoo Mail: Search, Organize, Conquer

Lucia Moody — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucia Moody We should be receiving more frequent information not less. In a quick changing environment, we need up to date information to make a knowledgable decision. After all, it is our money.

Lucia Webster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lucia Webster Affiliation: Jun. 23, 2026 Please keep the quarterly reporting in place to keep up the accountability responsibilities for companies. Lucia Webster, small business owner

Sent from my iPhone

Lucien — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucien Transparency cannot be sacrificed — now more than ever we must make *forward* strides in accountability and honesty in our market

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Lucille Hanna — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucille Hanna Companies have the responsibility to provide frequent reports on their business management to the government and to investors (stockholders) in order for investors to make good decisions for the safety of their savings, and for regulators to guarantee transparency and legality. Keep the quarterly reports. Make reports even more frequent when necessary.

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lucille wiggin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: lucille wiggin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not allow a six mo black out and keep the stock market available to small traders.

Lucinda Kielty — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lucinda Kielty Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

We are no longer on either an annual or bi-annual information cycle about business information. Information and changes are avalable on a 24 by 7 cycle. Not all of that information is available or meaningful to everyone. A large part of the population is dependent on their own investments and savings for college funds and retirement income. Receiving information required for making investment decisions twice a year is not adquate for managing our money, in whatever form.
The uber wealthy and especially the oligarchs and politicians are privy to information at an earlier date than is the general population. This allows for market maniplation even today. Making information more scarce for the general public only provides more opportunity for illegal market manipulation and profit for those in the know. The rest of us are left a day late and many dollars short. Without transparency for the many, the market is mainpulated by the few. That manipulation lays the groundwork for a potential depression worse than the one of the 1930's. That depression led to the financial reforms we have today. They were put in place for a reason and that reason still exists right now.
With today's information technology, there is absolutely no reason to inhibit or slow down the flow of information. At some point it may become more useful to speed up that information flow in a useful form to the public in order to better level the playing ground. Today, the only advantage of going to the less frequent bi-annual financial reporting by major businesses is for the uber wealthy, oligarchs and politicians to manipulate the market to their benefit while compromising the savings and value of money for everyone else. The SEC was put in place to prevent such fraud. Do the job you have been tasked with doing for the many not just the few. Do not move away from quarterly to bi-annual business reporting. Please take making this decision very seriously as your decisions touch many lives, either for the better or for the worse. Put the needs of the many above those of the few.

Lucy Akers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucy Akers I would rather be informed quarterly so that I can make better decisions

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Lucy Nadeau — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lucy Nadeau Affiliation: Jun. 23, 2026 I'm a federal employee and I feel that it is only fiscally responsible to maintain this level of openness to the public. I have spent almost 30 years working for the government and it is my job to ensure that technical specifications are always met. We do this by meticulously reviewing work documents prior to issuing them. Therefore, you can see why I feel quarterly reports by the SEC should continue, NOT be reduced. Lucy K Peistrup Production Controller

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Lucy Stutz Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lucy Stutz Here we are in this regime's America, where the grifters expand into robbing investors directly out of the stock market. Perhaps you should be limiting the salaries that executives at public companies receive in stock so they care how the company does long term, instead of counting their daily net worth, and their boardroom time is spent making the company work for consumers and treating their employees better. How about you tax corporate executives like you do the rest of us? This regime's desire to abolish all checks and balances, along with transparency is why our country went from most respected to the trash heap. This is un-American, we were established on values and honesty, this proposal to stop 4x per year reporting is just more of the grift. Why don't you just watch the film THE BIG SHORT and get a reminder of what happens when there are no guard rails.

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lucy5903 — Jun 23, 2026
Subject: S7-2026-15 Comments From: lucy5903 Affiliation: Jun. 23, 2026 Companies need to respect the backbone of their success, the average " Joe" . It should be their required obligation to keep all their investors informed .Keep quarterly reports especially in the volita economic times we live in .

Sent from my Galaxy

Luisa Lawrence — Jun 23, 2026
Subject: S7-2026-15 Comments From: Luisa Lawrence Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Get Outlook for iOS

Luke Mitchell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Luke Mitchell I do not support reduced reporting frequency. This would reduce the information that I have available about the companies I have ownership of through shares. I would also prefer more reporting on sustainability matters

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Luke Records — Jun 23, 2026
Subject: S7-2026-15 Comment From: Luke Records Affiliation: Jun. 23, 2026 Hello, I'm a physician. Please keep quarterly reporting. At a time when politicians are committing the equivalent of insider trading in broad daylight, it's more important than ever to give private citizens as much information as possible in the most timely manner possible.

Thank You,

Luke Records

Sent from my iPhone

Luke Varela — Jun 23, 2026

Subject: File No. S7-2026-15 From: Luke Varela Investors/ owners need more info not less

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Lushun Mccalla — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lushun Mccalla Affiliation: Jun. 23, 2026 Lushun McCalla, laborer, this is an important decision. This rule would and may harm my personal retirement investmests. It would cause me to rely on my employer more heavily for retirement benefits, thus taking away my ability to engage in commerce. As a result many working peoples would be allotted less access to vacation, travel, thus the reduction in leisure industries. This would stifle our ability to back out of volatile situations. Being aware of activities that doesn't align with your value gives you peace of mind. Also, transparency helps keep us for putting strain on safety nets. Investors want to feel included in decision-making.

Luz Ortiz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Luz Ortiz Affiliation: Jun. 23, 2026 Don’t do it. Why change something that has transparency to a secret system to benefit the rich.

Sent from my iPad

LWT Management LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: LWT Management LLC We believe that reducing the rep0orting requirements from four times a year to twice a year for publicly traded companies would be a grave mistake. Investors have an obligation to properly use their capital in advancing their financial wellbeing while investing in companies that meet their expectations as investments. The financial world moves quickly and the fortunes of companies rise and fall on a myriad of circumstances both fiscal and operational, not to mention investor sentiment. Without a quarterly window into the workings and operations of a company it is impossible to make sound investing decisions. It puts a risk huge sums of money over which there would be no way of gaining preemptive knowledge or foresight into the risks, the management of those risks, and companies management of the processes which create the risk/reward equation for investors. It could be catastrophic for the market as a whole and both individual and institutional investors.

Lyd Gonza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lyd Gonza Affiliation: Jun. 23, 2026 Lydia Gonzales, Dental Assistant, companies need quarterly disclosure of finanicial information for consumer potection and government oversight. This goes stronger for publically traded intities. This is in place to prevent fraud and hold companies accountable while allowing stockholders to make well informed decisions with their money and investment choices.

Lydia Dorosh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lydia Dorosh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reporting. It's bad enough that we can lose money, but for a business

problem to go undetected for longer would be needlessly disastrous.

Lydia Kennedy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lydia Kennedy Affiliation: Jun. 23, 2026 I find it very interesting how we keep hearing all these great things about transparency, get some carrots dangling in front of us, little tidbits of suppressed, hidden, information, are released, and then this! Another way to hide! Another way to leak money into channels where it doesn't belong. Another way to steal from hard working, ordinary people trying to save and grow their money! You know this is a bad idea! You know all this will do is open doors for more fraud and corruption! With all the recent stories of millions of dollars stolen from us tax payers, why on earth would this be proposed?!?!? Financials clearly need to be reported quarterly! Probably should be reported monthly!

Lydia Kennedy

Sent from my iPhone

Lydia Kennedy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lydia Kennedy Affiliation: Jun. 23, 2026 I find it very interesting how we keep hearing all these great things about transparency, get some carrots dangling in front of us, little tidbits of suppressed, hidden, information, are released, and then this! Another way to hide! Another way to leak money into channels where it doesn't belong. Another way to steal from hard working, ordinary people trying to save and grow their money! You know this is a bad idea! You know all this will do is open doors for more fraud and corruption! With all the recent stories of millions of dollars stolen from us tax payers, why on earth would this be proposed?!?!? Financials clearly need to be reported quarterly! Probably should be reported monthly!

Lydia Kennedy

Sent from my iPhone

Lydia Rapp — Jun 23, 2026
Subject: S7-2026-15 From: Lydia Rapp Affiliation: Jun. 23, 2026 Lydia Schubert, Integration Manager. Tucson, AZ.

Hello,

I work for a CPA firm. I'm not an accountant, it I work with accountants, consultants, and tax professionals everyday. I work closely with them to give our clients what they want AND what they need to run healthy, sustainable businesses that contribute not only to the pockets of the business owners and shareholders but also create a positive impact for their workers and the economy.

This bill does nothing but further degrade protections from greed. It will also take business away

from my company, it undermines what we do - support business owners in running healthy, sustainable businesses. Business owners already have so many competing priorities - often looking at their financials feels like one of the least important things they have to do in a day.

You are sending them the message it's now less important and that the advice my colleagues give them is also less important. You're also telling them what you do doesn't matter very much. But maybe that's the point? Maybe you are trying to work yourselves out of a job.

Now why would you do that? What an interesting question don't you think? Why would you not only act against the self interest of businesses, business owners, and your own organization? Who's interests might you be acting in?

I look forward to your thoughtful response.

Thank you,

Lydia Wilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lydia Wilson Affiliation: Jun. 23, 2026 Hello! As a currently teacher, my job is to instill hope in our youth while teaching them about our country. When the SEC makes choices that deliberately harm the American people, it’s hard to back up the organization. Even middle schoolers will be able to deduce that the ethics on semi annual reporting is harming the American people. They will notice the trends of what happened prior to 1955 and now. I know greed is so hard to walk away from, and I don’t know who is pressuring you to make this decision. But please don’t. Put the American people first, not conglomerates who don’t care. My parents just retired and I need a healthy stock market right now. We won’t be able to afford a huge influx of the market right now. Thank you.

Lydia Tobin.

Sent from my iPhone

Lydia Winderman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lydia Winderman Affiliation: Jun. 23, 2026 The act of 4 quarterly reports is designed to cut down on cheating. Why would we make it easier for them?! Reporting quarterly means less to review at one time and credit to spot fraud. Keep it as is!!
lydiawinderman@hotmail.com
Citizen

Sent from my iPhone

Lyn Courtois — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lyn Courtois Affiliation: Jun. 23, 2026 To the Securities

and Exchange Commission: Do not get rid of quarterly reports! Huge mistake!!!

Lynda Galella — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynda Galella Affiliation: Jun. 23, 2026 STOP THIS!

Sent from my iPhone

Lynda Hopkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynda Hopkins Affiliation: Jun. 23, 2026 Keep it! Corporations do not deserve any more breaks! This is unjust and ridiculous.

Sent from my iPhone

Lynda Leonard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynda Leonard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please KEEP quarterly updates!!! We need better, more constant/consistent data/information not less!!!

Lynda Mitchell-Marino — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynda Mitchell-Marino Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want transparency and quarterly reporting. My retirement is invested and a period of 6 months is way to long to go without an eye on the market . The market is an ever changing force that I can move and change if I feel it need be. My rights as an investor would be put aside, if this is to happen I feel strongly about making some big changes and possibly taking my investments elsewhere. Thanks

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Lyndia Blue N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lyndia Blue Stop trying to fix something that ain't broke.

Lynette Ramos — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynette Ramos Please do not pass the semiannual reporting rule. I feel that companies having to report quarterly means better transparency for investors.

Lynette Stapleton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynette Stapleton Affiliation: Jun. 23, 2026 Keep Quarterly Reporting, we have too much fraud now without making it easier to deceive and cheat. Lynette

Stapleton, Retired

Lynmarie Smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynmarie Smith Affiliation: Jun. 23, 2026 Everyone that has access to stock market should have access to quarterly reports for those companies if not everything other month reporting - transparency is an absolute must.

Lyn Smith
623-606-8266

Lynn Arthur — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Arthur Affiliation: Jun. 23, 2026 Lynn Arthur, retired. Transparency and accountability are sorely missing from the U.S. government under the Trump administration. Reducing the number of times the SEC must release its reports will seriously diminish the public's trust.

Lynn Barrow — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynn Barrow Affiliation: Jun. 23, 2026 Keep the reporting quarterly!!

Lynn Ciupak — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Ciupak Affiliation: Jun. 23, 2026 WTF..why are you allowing them to hide what th
ey are going g to steal?

Stop the steal allowances! This is outrageous n u know it!

Lynn Clasen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynn Clasen I am requesting that you reject the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor, I rely on current information to know the financial health of a company. The value of transparency far exceeds the cost of providing information to investors. It is a means of understanding the vision and culture of a company as it makes decisions.

Lynn D. Burchfield — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynn D. Burchfield Affiliation: Jun. 23, 2026 Why? Would the be beneficial to our country?

Reigning from the Cloud

Lynn DeBroeck — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn DeBroeck Affiliation: Jun. 23, 2026 Companies should continue to report quarterly to the public so people can invest wisely and know if a company is being honest and not hiding from us. This is a minimal expense to them and there is no good justification for changing the report ting frequency.

Sent from my iPhone

Lynn Field — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynn Field Affiliation: Jun. 23, 2026 6 months is too long a period of time to not know what is happening financially. It may benefit the company and those with onside knowledge, but it could negatively affect the investors, being kept in the dark. As an investor, I object to the change.

Sent from my iPad

Lynn Glasscock — Jun 23, 2026
Subject: S7-2026-15 From: Lynn Glasscock Affiliation: Jun. 23, 2026 Keep up the deterrent. Make them read and sign FOUR times a year. Hopefully , it'll keep them honest. 😉

Sent from my iPhone

Lynn Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Green Affiliation: Jun. 23, 2026 Please protect consumers and stop the corporate GUTTING of this country . Since when should thefox make the rules for guarding the hens? This constant screwing of the average person in favor of the upper-echelon of income is disgusting, cruel and sinful.

Lynn Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Green Affiliation: Jun. 23, 2026 Please protect consumers and stop the corporate GUTTING of this country . Since when should thefox make the rules for guarding the hens? This constant screwing of the average person in favor of the upper-echelon of income is disgusting, cruel and sinful.
Lynn Green

Lynn Hawthorne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynn Hawthorne Please maintain quarterly reporting. This

grants investors consistent information on the health and well-being of the companies we invest in. With increased efficiency due to AI, there is no reason to limit information and transparency that investors seek. Thank you for taking this comment into consideration.

Lynn Hunton The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynn Hunton Moving to two reports per year is a mistake. Investors need to stay informed at the current frequency. I do not support the proposed change.

Lynn Jerry Investor for 63 plus years — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynn Jerry Having always believed in the SEC, this proposed change to LESSEN the reports available to investors to 2 annually leads me to question the integrity and transparency of SEC and businesses for investors. At this time with our country even questioning Democracy, the existence of our Justice system, the ongoing civil "war" internally in Congress I strongly believe this proposal should not even be considered. Investors need the right to follow their investments, voice their opinions for said investment(s)and 4 annual reports allow this.

Lynn Knis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Knis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The funds are invested by others but the investment is the owners ..the people. They should have transparency at ALL times of all aspects including fees eating into their profit that brokers/houses/ traders among other infornstion scraped off first.
There is too much control now in my opinion

Lynn Lavoie — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Lavoie Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not end quarterly reporting. We need the transparency in this climate with this corrupt administration.

Lynn Lievense — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynn Lievense Affiliation: Jun. 23, 2026 I want to keep track of my hard earned money! Especially now because I'm retired.
Lynn L

Sent from my iPhone

Lynn Osborne — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynn Osborne Affiliation: Jun. 23, 2026 Lynn Osborne, retired I rely on investment capital for my income. Those investments are based upon the success of the

businesses I have determined worthy. I depend upon the leadership conducting honest business. That includes truthful filings on a routine basis. Quarterly filing is not an issue for an honest organization.

Lynn Osborne — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Osborne Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I rely on investment capital for my income. Those investments are based upon the success of the businesses I have determined worthy. I depend upon the leadership conducting honest business. That includes truthful filings on a routine basis. Quarterly filing is not an issue for an honest organization. No change is warranted

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Lynn Reichl — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Reichl Affiliation: Jun. 23, 2026 Quarterly reporting is critical, especially to small investors, such as myself, when I'm trying to learn about a company to make a good decision on investing.
As a small business owner, that follows all the rules, I think large companies should be held to a high standard.
Lynn Reichl, owner of Arches Footcare and Jeremiahs ice of Temple

LYNN REICHL
Franchise Owner

JEREMIAH'S ITALIAN ICE
254 Green Hollow Drive
Suite 103
Temple, TX 76502
p 254.314.2181
coolproject@jeremiahsice.com
JeremiahsIce.com

Lynn Rhome — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Rhome Affiliation: Jun. 23, 2026 Millions keep getting richer while our kids have no bright future ahead of them- not a democracy any more! And this is just another example how to enrich the rich!!!!

Lynn Rhome

Lynn Schmitt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn Schmitt Affiliation: Jun. 23, 2026 Please keeo the reports quarterly. What do they have to hide? When people's stock and retirement funds are involved, more transparency is needed, not less
Lynn Schmitt
Retired

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lynn strauss — Jun 23, 2026
Subject: S7-2026-15 Comments From: lynn strauss Affiliation: Jun. 23, 2026 Can we slow down and let stock buyers keep their right to understand the financials of companies they invest in? Keep quarterly reports.

Lynn Strauss
921 Greystone Dr
West Chester, PA 19380

Lynn V — Jun 23, 2026
Subject: S7-2026-15 Comments From: Lynn V Affiliation: Jun. 23, 2026 Transparency is necessary in this corrupt broken world. Keep it honest and open
to keep it free. L. VanHorn Internet Sales Business Development Representative

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Lynne Boze — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynne Boze Please keep quarterly company disclosures.

Lynne German — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynne German Affiliation: Jun. 23, 2026 As a retired business owner, I know how important quarterly financials are. As an investor, it is extremely important to my family as well as my former business, who use that information to make financial decisions. Don't keep us in the dark and prevent us from analyzing up to date information to make our financial decisions!

Lynne M German

6335 Ridge Hollow Ln.
Davisburg, MI 48350

Lynne Harter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynne Harter Affiliation: Jun. 23, 2026 Haven't you done enough to screw small investors already? Is it fair to allow privilege to a small number of wealthy investors ?
Transparency is key. Keep our reports coming on a quarterly basis.

Lynne Moses — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lynne Moses Speaking as an individual investor, I am against changing public company reporting from quarterly to twice annually. While the goal might be to reduce short-term investment thinking, reducing access to information is not the answer. Management and shareholder philosophy are what drive those choices. And less frequent information will introduce greater volatility as more time will allow problems to grow larger (or good news). And the process of creating reports is getting faster and cheaper with the introduction of AI tools, so cost savings are increasingly less a factor. Thank you for your consideration.

Lynne Nagy — Jun 23, 2026
Subject: S7-2026-15 From: Lynne Nagy Affiliation: Jun. 23, 2026 Lynne Nagy, investor, MI. This quarterly reporting must stay in place. This is the least they should be required to do for all the damage they did and all the people they hurt. Hopefully this will also serve as a deterrent for others who may consider doing what these individuals did.

Sent from my iPhone

Lynne Rossman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Lynne Rossman Affiliation: Jun. 23, 2026 I'm retired from a public company and it's imperative we keep quarterly reporting for transparency to the shareholders and lower level level employees. Without it, the board & senior/executive management hold all the cards increasing the distrust of those front line employees and the public. In the long run, it could harm not only the reputation of the company and thus its bottom line putting those employees at risk of their livelihoods.

Thank you,

Lynne Rossman
Retired HR Director

Lynne Swenson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Swenson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
please do not end quarterly reports. We need to use the reports to make sound decisions that affect retirement. Reports out twice a year will hinder our decisions.

Lynne Williams — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Williams Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I rely on quaterly reports to keep tabs on buisness!

Lynne Wilson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Wilson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission. It concerns me that this might all more fraud and contribute to market volitility. As a retiree, this becomes extremely important to me.
Thank you for letting me share my thoughts.

Lynne Wilson

Lynwood Johnson — Jun 23, 2026
Subject: S7-2026-15 From: Lynwood Johnson Affiliation: Jun. 23, 2026 Please retain the quarter report, making CEO's and other accountable. We dont need another Enron, there is too much greed taking place, even with these safety practices in place. Elizabeth Johnson, investor/ share holder

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Lyril J. Haneman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Lyril J. Haneman As an investor that relies on reporting to stay informed so I can make educated trading decisions, I do not want to base my decisions on reporting that only takes place twice a year.

M — Jun 23, 2026
Subject: S7-2026-15 Comment From: M Affiliation: Jun. 23, 2026 Accountability is one of the tenets of life that is non-negotiable. Keep doing the right thing. - Michael (Program Support Specialist)

M . H . Jones AAIA — Jun 23, 2026
Subject: File No. S7-2026-15 From: M . H . Jones Please retain quarterly reporting requirement. Things change too fast in this world to have to wait 6 months for updated financial information. Thanks

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M Angela Dunbar — Jun 23, 2026
Subject: S7-2026-15 Comment From: M Angela Dunbar Affiliation: Jun. 23, 2026 Keep the quarterly accountability!!!

Sent from my iPhone

M Billups — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: M Billups Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep reporting fair, transparent and accurate for all of us, not just the billionaire

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M Burk — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Burk I am concerned about reducing the transparency and frequency of communications informing customers of the status of their investments. Information can be disseminated more quickly and efficiently now than ever before. Reducing information and its frequency makes customers more vulnerable to disinformation and deception, and makes responding to problems more problematic. I support The Motley Fool’s call for not reducing frequency of information from investment firms to their customers.

M Clay Jackson — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Clay Jackson I am individual investor - I'm extremely concerned about this proposal. I believe that whatever possible gains in efficiency would be more than offset by losses generated because of lack of timely information. In today's business environment, even a quarter is an extremely long time. Products and businesses are being introduced at an ever increasing rate. In 6 months, a business could face competition. rate changes or other changes that could have a material impact on their financial viability. Please do not enact this rule

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M E Miller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: M E Miller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is the height of folly to reduce the quarterly reporting requirements. Ordinary people who want to invest their money deserve an honest and transparent market, with stringent reporting requirements for the companies who receive our hard-earned funds (and our trust and hope). Six months can be a long time when the economy is a volatile as it is, and when companies seem ever more willing to conceal unpleasant truths about themselves.

M Eberhart — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Eberhart I am not in favor of semiannual reporting. As an

owner of a percentage of a public company, I would like to receive quarterly reports from the public company.

M Fung — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Fung I am strongly opposed to the US SEC proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor, I want transparency on how a business is progressing. Businesses also have a responsibility to us investors, by communication via public-company reports. Therefore, regular quarterly communications should not be an option, but a prerequisite of any publicly-traded companies. Fewer reports mean less transparency and more uncertainty for investors. The financial savings of quarterly to biannual reporting? Negligible. Imagine, instead of receiving twice a year school reports, you as a parent receives only one end-of-year report, on how abysmal your child's been performing, and has failed the year's grades. This information would be too little, too late. Please scrap the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two.

M Grand — Jun 23, 2026
Subject: S7-2026-15 Comments From: M Grand Affiliation: Jun. 23, 2026 Quarterly Reporting is essential for transparency. This rule makes no sense.

Matthew Grandonico
Retired

M J Vibert The Motley Fool Collection — Jun 23, 2026
Subject: File No. S7-2026-15 From: M J Vibert The motley fool

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M Kaldas — Jun 23, 2026
Subject: S7-2026-15 Comment From: M Kaldas Affiliation: Jun. 23, 2026 We need quarterly reports. Please do no change frequency.

Sent from my iPhone

M Mason Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Mason Hello Panel: Please do not allow the reduction of company reports to be reduced to twice annual instead of the current four times annually, to ensure reasonable transparency.

M Omar Ashraf — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Omar Ashraf Financial and business disclosures should be every 3 months (four times a year). More information is better for making prudent investment

decisions.

M P — Jun 23, 2026
Subject: S7-2026-15 Comments From: M P Affiliation: Jun. 23, 2026 I'm an attorney who has worked to develop business entities, help launch businesses, and work with major banks on high yield and secured and unsecured commercial financings. The risks to investors, primarily small investors from moving from quarterly to biannual reporting is significant while the cost and burden of quarterly financings for corporations is manageable and modest. It is patently unfair to investors to leave them vulnerable to regular information regarding the security of their investments while insiders game the system with their special access.

M RICHARD DAVISON F.C.A. ICAEW Life Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: M RICHARD DAVISON F.C.A. This is all about transparency and accountability. If an entreprise is incapable of posting quarterly financial information, that means its internal control and reporting systems are inadequate. That is the first sign of unreliability. They should even have pride in being able to do it.

M Rider — Jun 23, 2026
Subject: S7-2026-15 Comments From: M Rider Affiliation: Jun. 23, 2026 Keep quarterly. Transparency 100%. Mo reason to question

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M Shani — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Shani Individual investors rely on timely, updated information on investments. This proposal to release less information and decrease transparency would increase risks and potential harm to investors and our retirement accounts. Please reject this proposal!

M Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: M Smith Affiliation: Jun. 23, 2026 Stay away from the comanies and let them be hines , congressman need to do their job

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M Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: M Wilson I think the lowering of company transparency and reporting is a bad deal for investors and companies. Companies want to be invested IN but why would people put their money in something that they'd be blind to half the year. I think companies would ultimately get less investment money because investors would put their money elsewhere! Sounds like a lose/lose to me.

M&M — Jun 23, 2026
Subject: S7-2026-15 Comments From: M&M Affiliation: Jun. 23, 2026 Keep QUARTERLY reporting!!

M Kalick

M&M KJN — Jun 23, 2026
Subject: S7-2026-15 Comments From: M&M KJN Affiliation: Jun. 23, 2026 Marjorie Jordan CEO

Dear Commissioners,
I am writing to express strong concern regarding any effort to weaken or eliminate quarterly financial reporting requirements for publicly traded companies. Regular, standardized disclosure is a cornerstone of market transparency, investor confidence, and fair competition.
History has shown that reduced oversight and delayed reporting create conditions where misconduct can grow unchecked. Periods of diminished transparency have repeatedly preceded major financial crises and corporate scandals, harming investors, employees, and the broader economy. When financial power operates without timely scrutiny, the risk of manipulation, misrepresentation, and systemic instability increases significantly.
Quarterly reporting is not merely a procedural requirement; it is a critical safeguard that ensures accountability and provides investors with the information necessary to make informed decisions. Weakening this framework would undermine trust in U.S. markets and could open the door to the very types of abuses that past reforms were designed to prevent.
I urge the Commission to uphold and strengthen existing reporting standards rather than scale them back. Maintaining rigorous, consistent disclosure practices is essential to preserving market integrity and protecting the public interest.
Thank you for your attention to this matter.

Kelly Nelson
Kelly.Nelson&MirthandMischief.com

M. B. Hoffman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: M. B. Hoffman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: No ending quarterly reports. I don't want anyone else but myself finding a way to know anything about sny money anyone buy the person that has some money finding out. Really BAD IDEA

M. D. Mabry Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: M. D. Mabry Stock owners and investors in publicly traded companies deserve more frequent information on how their investments are managed. Not less. Infrequent reports will certainly increase the market's volitivity. This is bad for everyone.

M. Penny Bigelow — Jun 23, 2026
Subject: File No. S7-2026-15 From: M. Penny Bigelow We investors need current information to make informed decisions. Instead of reducing reporting requirements from quarterly to semiannually, reporting should be increased to monthly.

M. Vadodaria — Jun 23, 2026
Subject: File No. S7-2026-15 From: M. Vadodaria Lower (half of current) frequency of information from public companies will not help the shareholders be more informed and more in tune with an appropriate value of the company. Making the reporting semiannual will increase the uncertainty about publicly held companies, leading to greater volatility - both before and after the reporting date, but also during the in-between periods. Investors deserve regular, transparent communication from each business they invest in. Hence, please do not change the reporting requirements to semiannual from quarterly.

M. Winkle — Jun 23, 2026
Subject: File No. S7-2026-15 From: M. Winkle A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Mabel C — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mabel C Affiliation: Jun. 23, 2026 I'm Mabel, an illustrator continuting her investing and interest in the market, I refer and depend on quaterly reporting to keep things relatively transparent as a normal consumer watching the market. It is important to keep consistent transparency! Not more obscurity! Thank you.

Mabel Price — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mabel Price Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stay with quarterly reporting, not bi-annual

Mack Damon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mack Damon Affiliation: Jun. 23, 2026 As a small business

owner, the fiscal health of my company depends on spotting trends with enough time to react. As a market investor, the same rules hold true. Financial business is run on high speed computerized platforms that can offer instant and granular reporting. Anything less than quarterly will encourage malfeasance.

www.mackdamon.com

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mack ison — Jun 23, 2026
Subject: S7-2026-15 Comments From: mack ison Affiliation: Jun. 23, 2026 If quarterly was the solution to the ENRON scandle when it happened at that time, why would it not be the solution to a possible repeat now. Quarterly reports are worthless without an authorized signature of the responsible official.

Yahoo Mail: Search, Organize, Conquer

Mackenzie Peterson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mackenzie Peterson I think reducing the number of public-company reports from four times a year to just two is a mistake. Less information rarely creates better-informed owners, and at its heart--investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

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madeline woodward — Jun 23, 2026
Subject: S7-2026-15 Comments From: madeline woodward Affiliation: Jun. 23, 2026 To whom it may concern,
Please keep the current quarterly reporting for companies. I am a retired pathologist who spent thirty years saving, and want more oversight on the companies and people who stand to benefit from lax rules. The idea that our elected officials are allowing billionaires to blatantly manipulate markets and trade with insider knowledge, and are willing to make changes in systems that protect our investments and make it harder to prove is unacceptable.
Thank you,
Madeline Woodward

Sent from my iPhone

Mads Christensen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mads Christensen At its heart, investing is ownership. When I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Not the other way around.

MAG Auzenne Guillory — Jun 23, 2026
Subject: S7-2026-15 From: MAG Auzenne Guillory Affiliation: Jun. 23, 2026 STOP hiding for the rich!! Quarterly reports must stay in place.

Sent from my iPhone

Maggie Bixby — Jun 23, 2026
Subject: S7-2026-15 Comment From: Maggie Bixby Affiliation: Jun. 23, 2026 I demand transparent and timely quarterly reporting

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Maggie Brekken — Jun 23, 2026
Subject: S7-2026-15 Comment From: Maggie Brekken Affiliation: Jun. 23, 2026 Magdalen Brekken Retired

KEEP this quarterly to promote honesty and accountability. This will provide protection for all who will use these businesses services.

Mahlon Krueger Investor we must continue to receive quarterly reporting. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mahlon Krueger Continue quarterly reporting. It is imperative for fair reporting!

Mairead Murray — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mairead Murray Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I manage my own investments. It is critical I have the most up to date information! Quarterly is what is needed not 6 month block out!

Malcolm Montgomery The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Malcolm Montgomery The proposed rule would reduce the frequency of public reporting by listed companies. This is bad for individual investors who need access to current, accurate information in order to make informed decisions about their investments. So I object to the proposed reporting rule.

Malcolm T Fukumoto — Jun 23, 2026
Subject: File No. S7-2026-15 From: Malcolm T Fukumoto When I received a Buy recommendation from any of my subscribed analysts, I must do some due diligence. I call my broker and try to obtain most current data on the company’s balance sheet, revenues, profits, FCF, Capex, expansion and growth plans, debt to asset ratio, and near future P/Es as examples. Most current data/information will help retired retail investors like me make better decisions.

Mammas Kassiotis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mammas Kassiotis Affiliation: Jun. 23, 2026 Sgt Cherylee Phillips USAF Munitions specialist and signs of corruption and decay like this are why I cashed out of ALL stock & corporate investing or even purchase products. This is killing our economy and people. May you reap everything you've sown. NO Allowing businesses to go "dark". After you reach a billion dollars in holdings 100% taxation is the only way to afford government.

Man Brown Jr. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Man Brown Jr. Affiliation: Jun. 23, 2026 We must keep quarterly reporting it is very important and we cannot change this. We must not allow companies to be mismanaged and we not know about it.

LaMar M Burrows

Man Utd VIP — Jun 23, 2026
Subject: Man Utd Hospitality Options From: Man Utd VIP Affiliation: Jun. 23, 2026 You don't want to miss this.

Hi

We have some great offerings for Man United 26/27 campaign. We have listed a number of packages.

Please let us know which game and which facility is of interest and we will send you a price across.

CLICK ian@eventbureau.co.uk for a price

Private Box - Only One Per Game Available

Ticket Plus (North West Quadrant) — The entry-level option. Suited to home supporters who want an enhanced matchday ticket with padded seating, a concourse meal deal, an official matchday programme, Megastore discount and non-matchday Museum entry. Seats are in Block NW3434.

500 Club — A casual, good-value choice. A vibrant matchday atmosphere in an informal sports bar

venue at the heart of the stadium, ideal for groups.

Victoria Warehouse — An off-site option. Just a 300m walk from Old Trafford, giving you a pre-match atmosphere, complimentary drink and matchday programme, before making your way to the ground.

Salford Suite — A mid-tier suite. VIP seating on the halfway line in the Sir Alex Ferguson Stand offering prime views, combined with great food and a private bar. Dining is either pre-booked Salford Grill à la carte, or informal rotating street food options in the Salford Bar & Kitchen.

Evolution Suite (North East Quadrant) — A more sophisticated setting. The only facility within the ground which is glass fronted and overlooks the pitch and Manchester docks and quays. Guests enjoy à la carte dining before taking luxury padded seats.

Champions Club — Premium. Comprised of the Legends Lounge and the Sir Alex Suite in prime position inside the heart of Old Trafford, with executive seating on the halfway line in the Sir Alex Ferguson Stand.

Treble Suite — One of the top-end experiences at the stadium.
Executive Boxes — Private boxes for exclusive group entertaining.

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Mance J Davis Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mance J Davis Jr A reduction in reporting requirements inevitably results in diminished transparency for shareholders. As partial owners of the organization, shareholders possess a fundamental right to remain fully informed regarding company operations. Consequently, I strongly recommend a formal reconsideration of any proposals to scale back reporting frequencies or disclosures.

Mandi Warren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mandi Warren Affiliation: Jun. 23, 2026 Stop trying to hide stuff. Keep it at 3 months.

Thank You, Amanda Warren
602-312-6500

Mandy Loriot — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mandy Loriot AI makes repeating increasingly less expensive, and reducing transparency with less reporting is not the direction to go that helps with trust or makes insider trading and the kind of corruption people are noticing in trading around the current 2026 US Presidential government less likely. Please keep reporting quarterly.

Mandy McNabb — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mandy McNabb Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want to write about the importance of transparency and accountability and whatever is most transparent and protective to everyone is valuable and needed.

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manhatt05 manhatt05 — Jun 23, 2026
Subject: S7-2026-15 Comment From: manhatt05 manhatt05 Affiliation: Jun. 23, 2026 PLEASE KEEP IT QUARTERLY!!!!

Sent from my iPhone

Manojkumar Sreekumar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Manojkumar Sreekumar I would like to have the reporting done on a quarterly basis to provide transparency and clarity to the public, community and the investors.

Manon Johnson Mootly Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Manon Johnson Reducing the frequently of earnings reports limits the amount of information publically available for price discovery leading to less efficient market, higher volatility and worse allocation of capital!

Manuel Jacobo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Manuel Jacobo If the government lets companies release their financial information less frequently, then small investors will be left out of the information loop and only large institutional companies will have the information available to them to make profitable decisions. Smaller investors will be at a great disadvantage when it comes to investing. This is very unfair to the average investor.

Maralie Waterman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maralie Waterman Affiliation: Jun. 23, 2026 Transparency is important. Stay quarterly.
Maralie Waterman
Program Manager, Education

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marayuki04 — Jun 23, 2026
Subject: S7-2026-15 Comment From: marayuki04 Affiliation: Jun. 23, 2026 I'm a retail investor with nearly 100k invested. I am against a change to increase the reporting window. If anything, it should be reported weekly. The playing field should be fair for everyone involved.

Marc Adams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Adams I am writing to express my personal and professional opinion based on a long career of experience in favor of keeping the quarterly reporting requirements and against the semi-annual reporting proposal which I view as a monumental mistake. I was a former registered representative with Wells Fargo and spent a 28 year career in financial services in finance and risk management positions. I strongly believe in the value of quarterly reporting for transparency and accountability which is the hall mark of an efficient equity trading system and investment process. In a world that is moving faster, reducing the frequency of required reporting is a strong disservice to all stakeholders in the business.

Marc Arje None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Arje Need more reports not less

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Marc Biales President Wild Berry Incense — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Biales Public information about any company should be available to its stockholders on a timely basis. To keep this information from the stock holder is a terrible idea. The idea of having fewer reports is ridiculous. Those that own the company should know what’s going on as frequent as possible.

Marc Dittle — Jun 23, 2026
Subject: Comments on S7-2026-15 From: Marc Dittle Affiliation: Jun. 23, 2026 I am 100% opposed to this change. Rolling reporting requirements back to 1955-era standards would reduce transparency, increase information gaps, and make it harder for investors to make informed decisions. Quarterly reporting helps ensure accountability, provides timely insight into company performance, and promotes confidence in our capital markets.

Thank you,
Marc J Dittle

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marc donis — Jun 23, 2026
Subject: File No. S7-2026-15 From: marc donis Really bad idea!

Marc Forget — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Marc Forget Affiliation: Jun. 23, 2026 My financial advisor and I rely on quarterly reporting to determine the value of the funds that I hold. Anything less would prevent us from accurately assessing the market and our holdings leaving us at an extreme disadvantage. Please do not allow companies to have less transparency on what their true values are. We need quarterly reporting to make sound decisions in real time, for our retirement and non-retirement accounts.

MARC FORGET — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: MARC FORGET Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: My financial advisor and I rely on quarterly reporting to determine the value of the funds that I hold. Anything less would prevent us from accurately assessing the market and our holdings leaving us at an extreme disadvantage. Please do not allow companies to have less transparency on what their true values are. We need quarterly reporting to make sound decisions in real time, for our retirement and non-retirement accounts.

Marc Garland — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Garland Transparency in the financial sector is in the best interests of the general public. Increasing opacity by reducing private corporation reporting requirements serves the interests of corporations and their owners and decreases the general public's ability to make informed decisions on investments and understand the impacts (financial and otherwise) of corporations on their communities. Please reject the proposed rule to reduce corporate reporting requirements.

Marc Golab — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Golab More required reports are always better than LESS required reports An educated shareholder is always better than a CLUELESS shareholder

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Marc Hutchison Motley Fool com — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Hutchison No no no. That is what I have to say about only

filling twice a year company reports. Less information is always a bad idea.

Marc Sauve — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Sauve I feel quarterly reporting gives shareholders and investors more transparent information about a corporation's financial performance. Less frequent reporting will not help with transparency plus it would encourage boards to fudge important financial. I encourage you to keep quarterly reporting as a way to give shareholders more transparent info about a company's financials.

Marc Vergona Marc Vergona — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc Vergona This is an afront to the American people, that not only do they hide earnings off shore to pay less taxes. Now they'll be able to hide even more money the federal government will lose out on in tax revenue. Score another one for the losers if you do this. Keep making the CEO's and their board more money. While the vast majority of Americans struggle so no make them report quarterly and then maybe some of the smarter ones can make some money out of the stock market too!

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marc vuletich — Jun 23, 2026
Subject: File No. S7-2026-15 From: marc vuletich Leave current reporting requirements as they are now. Its good to know how a company is doing if you are an investor.

Marc-Henri Cerar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marc-Henri Cerar A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I must respectfully ask that you do not to elect to reduce the number of public-company reports from four times a year to just two. Thank you for your attention to my concerns.

Marcel G Montreuil — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcel G Montreuil The proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two years is a mistake! I like being able to access the reports becaause I invest on a regular basis and reaccess on a quarterly basis.

Marcella Anderson — Jun 23, 2026
Subject: S7-2026-15 From: Marcella Anderson Affiliation: Jun. 23, 2026 Criminals must be watched

Love, MA

Marcelo Zolessi Co-Founder & CEO CNTV (Convention News Television LLC) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcelo Zolessi Co-Founder & CEO I am submitting this comment as an individual investor, business owner, and CEO of a company that helps organizations communicate with their stakeholders. I oppose the proposed move from quarterly to semiannual reporting. Transparency is one of the fundamental principles that allows investors to make informed decisions. Public companies are owned by shareholders, and those shareholders deserve timely and consistent access to information regarding the performance, risks, and strategic direction of the businesses they own. Reducing reporting frequency from four times per year to two times per year would not reduce the need for information. Instead, it would increase uncertainty between reporting periods and potentially lead to greater market speculation and volatility when information is finally released. In today's environment, technology, automation, and artificial intelligence have made the collection, analysis, and dissemination of information more efficient than ever. The burden of providing quarterly updates is likely lower today than at any point in history. At the same time, investors have come to rely on regular disclosures as an important tool for evaluating management performance and capital allocation decisions. As someone who works professionally in communications, I have seen firsthand that more frequent communication generally strengthens trust and accountability. Less frequent communication rarely achieves the same outcome. For these reasons, I encourage the Commission to maintain quarterly reporting requirements and continue supporting transparency for individual investors and the broader investment community.
Respectfully, Marcelo Zolessi Co-Founder & CEO Convention News Television (CNTV) Winter Park, Florida

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MARCEY SHORT — Jun 23, 2026
Subject: S7-2026-15 Comments From: MARCEY SHORT Affiliation: Jun. 23, 2026 We have a right to know the financial status of the company we invested in!!! We're retired and trying to stretch our income as much as possible. This proposal is absolutely ridiculous and unfair!
Marcey and John Short

Sent from my iPhone

Marchella Richardson — Jun 23, 2026
Subject: S7-2026-15 From: Marchella Richardson Affiliation: Jun. 23, 2026 Absolutely not !!! Keep it Quarterly!!!!!

Sent from my iPhone

Marcia Burnett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcia Burnett Affiliation: Jun. 23, 2026 Not right or fair for the general public that invest what they can and keep an eye on it.....big wigs are srewing the public

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Marcia DeFalco — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcia DeFalco Keep the quarterly reporting!!!!!

Marcia deWerd retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcia deWerd A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I believe 4X a year should be maintained. Do not reduce the number of public-company reports.

Marcia Fitzgibbons — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcia Fitzgibbons Affiliation: Jun. 23, 2026 Monthly reporting is necessary for investors. Quarterly is the bar we minimum

Marcia
Sent from my iPhone

Marcia Fitzgibbons — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcia Fitzgibbons Affiliation: Jun. 23, 2026 Monthly reporting is necessary for investors. Quarterly is the bare minimum

Marcia
Sent from my iPhone

Marcia Piccione — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Piccione Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: instead of making easier for corporations to scam the public, do your actual job, which is to protect the public

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Marcia Power — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcia Power Affiliation: Jun. 23, 2026 Marcia Power, Retired Audiologist, part-time employee of a 501c3. These quarterly reports were required after a financial debacle that hurt the people, not the CEOs. There is a reason those reports are required, and the need for them has not changed. Changing the rules now is another example of deregulation when more regulation is required for accountability in the corporate and financial markets. Quarterly reporting is not too much and is, in fact, warranted by the fraud, manipulation of regulations, and corruption that is all too apparent in government, corporations, and the financial market. Constituents, customers, and investors are those who suffer from lack of regulation. There is no need to reduce the quarterly reporting.

Sent from my iPhone

Marcia Purkiss — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcia Purkiss Affiliation: Jun. 23, 2026 We lived within our

means financially so we could invest wisely and provide a foundation for our retirement years. Please safeguard our financial security. I truly fear the consequences of
changing the required reporting and increasing possibility of corruption. William and Marcia Purkiss, Retired

Yahoo Mail: Search, Organize, Conquer

Marcia Sankey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marcia Sankey Affiliation: Jun. 23, 2026 We have quarterly reporting
to prevent CORRUPTION!!! keep quarterly reporting.

Marcia Sankey, EdD
Instructional Coach
Jefferson City High School
Jefferson City School District

Marcia Seibert Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcia Seibert Do not change quarterly reporting. It would allow abuses to the accounting process. Protect investors and keep quarterly reporting.

Marcia Spillane — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Marcia Spillane Affiliation: Jun. 23, 2026 I respectfully request that company reporting remain as is - every quarter.

Marcia Spillane

Sent from my iPhone

Marcia Thompson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marcia Thompson Affiliation: Jun. 23, 2026 We desperately need accountability in this country!! Please, please keep quarterly reporting!!
Marcia Thompson
retired

Marco Antonio Alvarado Manager of Financing — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marco Antonio Alvarado Reducing transparency it will be detrimental to investors. Less information is always a bad idea. Most of the companies still need to prepare quarterly financial information if they have at least one loan with a commercial bank, which applies to most every single public company

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Marcos Paredes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marcos Paredes Affiliation: Jun. 23, 2026 They have already shown they can't be trusted. Quarterly reporting is already in place. Keep it there.

Marcos Paredes

Marcus Hatley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marcus Hatley Affiliation: Jun. 23, 2026 This is another way that I'm sure our fat **** president and his goons will be able to transfer wealth, by ripping off investors.

Marcus Logan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marcus Logan Affiliation: Jun. 23, 2026 It'm concerned about being ripped off in funds being pulled out of my investments lowering stock value a lot. A lot of manipulations can happen within 6 months……

Sent from my iPad.

Marcus Tenorio Engineer at Sandia National Labs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcus Tenorio I full heartedly disagree with the proposed semiannual reporting rule. We as small retail investors do not have a seat at the table for some of the world's largest and most influential companies. We rely upon publicly available information such as quarterly earnings reports and calls. This is the life blood of informed decision making. Reducing reporting events is a massive 50% reduction in news, data, and evidence that is needed to make informed decisions. In today's markets, a hell of a lot of news and movement can occur in 3 months, but 6 months can radically change the trajectory of a company and the calculus of why an individual is holding a company. There is no upside and no value added by reducing reporting. More information and data points are always better.

Marcy A Faiman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marcy A Faiman 6 months - No. 3 months - Yes. It's all about transparency.

Marcy Lloyd — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marcy Lloyd Affiliation: Jun. 23, 2026 Wow... Attempting even further institutionalized alienation of a certain class of investors from important financial information is so shady and wrong. WE are the customers and users of your
 products and services, the ones that make your existence possible, meaning you work for US, and OWE us equal, timely, honesty and transparency. It looks like you arrogantly want to create a special

clique, treating us as insignificant children or peons who
shouldn't have the same financial information at the same time as everyone else so we can make current, informed decisions about investments and more. Yet another attempt to make an end run around American investors. Shameful and morally wrong. This should
never have even been suggested! "Do unto others as you WOULD have them do unto you!" Does that mean you want others to treat you the same way? Marcene Lloyd Lloyd's of Rochester, owner/operator Rochester, NY

Yahoo Mail: Search, Organize, Conquer

Marcy Lucas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marcy Lucas Affiliation: Jun. 23, 2026 Marcy Lucas, retired, the new SEC proposal would let their financials go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, the rest of us won't know how well, or bad, they are doing. This is not fair to all! Stop this!

Sent from my iPhone

Marcy McLemore — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marcy McLemore Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Marcy Mc retired
I check my investments and follow the market daily. I was one of many who lost over half of my retirement in the 2000. And have been pro active in what is happening with my investments. I want transparency from the Sec and this is not it. Stop this from happening.

Mare Kremser — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mare Kremser Affiliation: Jun. 23, 2026 Is this how low we're going to bow to the billionaires and huge corporations? Allow them to obscure what little transparency that exists when private equity moves to cut up businesses, sell off assets and throw tens of thousands off employment rolls. Or advising creditors/suppliers/employees/pensioners when companies are failing. Are we changing all the rules for the very, very rich to operate under the radar even to investors and share holders?

Sent from my iPhone

Mare Saunders — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mare Saunders Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Knowledge is king and obstructing market changes is highway robbery to the public. Transparency in all aspects of the public and government is the right of the American people to and investors should have the same rights to market changes. There is no trust when you return to policies used in the 50's. Times have obviously changed for the better over the years and we have the rights to protect and change our portfolios as best we can. I think it's fair to state that if you remove quarterly reporting it removes someone reviewing the reports. That to me

is negligent. If you make this SEC decision, then what happens to private companies who do quarterly reporting, will they follow suit. That opens the potential for fraud and companies will suffer. Please do not ruin our retirement plans and put our lives in danger by neglect. The question i would have, is who will be looking at the reports and controlling the market? The people have the right to information that is timely .

Maren Ernst — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maren Ernst Affiliation: Jun. 23, 2026 We need to keep quarterly reporting. I am a care giver, using our savings to help pay for my husband's care as he intended, saving for years. This proposal would lead to disaster for us and others' retirements.

Maren Ernst
Retired

"Stop complaining and start a Revolution !"

Margaret Bonelli — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret Bonelli Please do not reduce reporting. Transparency is needed now more than ever.

Margaret Brittingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Margaret Brittingham Affiliation: Jun. 23, 2026 Margaret Brittingham, retired teacher. I stand for 100% transparency all the time. We must stop institutionalizing corruption!

Margaret Brittingham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret Brittingham Affiliation: Jun. 23, 2026 Margaret Brittingham, retired teacher. I stand for 100% transparency all the time. We must stop institutionalizing corruption!

Margaret Cho The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret Cho We need companies to post public-company reports 4 times per year not reduce to 2 times per year.

Margaret Congdon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Congdon Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
My portfolio is quite small compared to most. But it's also extremely important for my future Well-being.
Transparency is Vitallyimportant, I respectfully request that rules not be changed.
Margaret Congdon

Margaret Croner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Croner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly repirting. More transparency is required as there are many loopholes already in place. Putting your signature in a report hopefully does just that and prevents another 2008!

Margaret DuPrey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Margaret DuPrey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't allow a blackout for ANY length of time!
A blackout is not in the investors' best interests!

Margaret Hall DuPrey — Jun 23, 2026
Subject: S7-2026-15 From: Margaret Hall DuPrey Affiliation: Jun. 23, 2026 I'm small potatoes 🥔 in your market. Therefore, small changes are important to me. Keep the small investors in mind!

Margaret keene — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret keene Affiliation: Jun. 23, 2026 Absolutely keep quarterly reporting. Twice a year is not enough reporting to provide the information necessary to keep the investing public informed. Dropping the quarterly reporting requirement is simply asking for trouble. Deregulation and lax oversight has not worked out well before in a number of cases as you must know . Are you foolish enough to fail to learn from history? No change in quarterly reporting!

Sent from my iPad

Margaret L Goddard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret L Goddard Dear Sir or Madam, Re: Reg FD Transparency is of the utmost importance. The ability to manage and report from quarter to quarter should be at a minimum. Please keep the private investor in mind; we are owners of the company and their progress (or other) may have a profound impact on our standard of living. Thank you for your attention in this matter.

Margaret Loh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret Loh Please keep reporting to 4 time per year. This

allows investors to make informed decisions.

Margaret Mason — Jun 23, 2026
Subject: S7-2026-15 Comments From: Margaret Mason Affiliation: Jun. 23, 2026 We must keep the Quarterly reporting.

Sent from my iPhone

Margaret McCourt — Jun 23, 2026
Subject: S7-2026-15 From: Margaret McCourt Affiliation: Jun. 23, 2026 Stop letting these irresponsible C.E.O. S make excuses for accountability.

Margaret McIntire — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret McIntire Affiliation: Jun. 23, 2026 Quarterly reporting protects individual investors and large scale investors such as retirement funds from corporate malfeasance and insider trading.

Margaret Mullins — Jun 23, 2026
Subject: S7-2026-15 From: Margaret Mullins Affiliation: Jun. 23, 2026 Why stop a rule that is working. Yes, it may be more difficult for the CEO's but this is not about their comfort.its about accountability.
Keep the rule in place
Margaret Mullins

Sent from my iPad

Margaret Peggy Kluthe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret Peggy Kluthe Affiliation: Jun. 23, 2026 Businesses must continue to providing SEC reports every quarter, NOT every 6 months! Big organizations need to be scrutinized frequently, to keep them honest and protect the public.

Without quarterly accountability, we will move our stock holdings to international companies, because we won't have confidence in the U.S. system! Accountability is a foundational concept for a healthy, business society.

Thank you,
John Kluthe, Ph.D. and Margaret Kluthe, M.D.
Ogden, UT 84403

Margaret Ross — Jun 23, 2026

Subject: S7-2026-15 Comments From: Margaret Ross Affiliation: Jun. 23, 2026 Transparency is important, we deserve to know the facts.

Margaret Ross
"Give a child a fish, they will eat for a day, teach them to fish, they will eat for lifetime." Chinese Proverb

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Margaret Smelt Small investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret Smelt I read from Moetly Fools that companies would only report to there investors only twice a year. As a small investor this i find difficult to understand that this would be aloud ,as with the multiple times a year we have now ,we read what these companies are doing and held accountable to the investors. As Investors are what help companies progress and grow, build on what they have and build new ways the companies can improve,and were they spending money,on research to improve there products ,companies wages being paied out ,and spending there money. if we can't find out from regular reporting buy the time we do hear we could be losing out in selling or buying into the companies . this is think is not helping the investors and regulators keeping companies honest and accountable. Regards M . Smelt

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Margaret Soden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margaret Soden I think changing the number of times companies report from four per year to two per year is not good for individual investors like me. I rely on the information to make my own investing decisions..

Margaret Stern — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Stern Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
More transparency is what the American people want, not less!!!

Margaret Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret Taylor Affiliation: Jun. 23, 2026 Quarters matter in football and finance. Period.

Sent from my iPhone

Margaret Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margaret Taylor Affiliation: Jun. 23, 2026 Quarters matter in football and finance. Period.

Margaret Taylor

Margaret Toub — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Margaret Toub Affiliation: Jun. 23, 2026 Hello,

Please keep the quarterly reporting! Why would less reporting help the average person? I do not see how this benefits anyone except someone wanting to hide something.

This is not a concept I support and will likely need to pull investments if this is the case.

Thank you,
Margaret Toub
32049 windjammer dr
Lewes, DE. 19958

Sent from my iPad

Margaret Wise — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Wise Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The proposal to eliminate quarterly reports will hurt investors. Why do you want limit information and transparency? Why do you want to create more volatility? So insiders can make a buck and ordinary investors like me get hosed? If it ain't broke, don't fix it!

Marge Gianelli — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marge Gianelli Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency is important for the investor and for the organizations .
Keep the reporting as it is. Absolutely opposed to six month reporting.

Margie Medeiros — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Margie Medeiros Affiliation: Jun. 23, 2026 As a private investor, timely information is necessary to ensure the security of our investments. This is especially true during financially volatile periods. We need freauent information for decision making. Changes that impact our personal finances occur almost daily - waiting six months is an obscenity. Please retain the quarterly review.

Margie Medeiros
ravenstitches@gmail.com

Margie White — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margie White Affiliation: Jun. 23, 2026 I think it should remain quarterly.

Yahoo Mail: Search, Organize, Conquer

Margie Wylie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Margie Wylie Affiliation: Jun. 23, 2026 Quarterly reporting is critical to financial transparency for small investors whose retirement income is tied up in stocks and other financial instruments. There are good reasons we instituted quarterly financial reporting after years of abuse and financial croneyism. Any move to cut the regularity can only be to benefit the corrupt. Is the FCC under this administration corrupt? No? Prove it. Keep financial reporting that benefits all, not just the ultra rich. Keep quarterly reporting.

Sent from Proton Mail for iOS.

Margret McKenzie The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margret McKenzie as an business owner i would rather be informed

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Margret Seibert — Jun 23, 2026
Subject: File No. S7-2026-15 From: Margret Seibert I have learned today that a proposal is on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. This action would significantly reduce timely information investors, the company's stock holders, would have. As David Gardner, who co-founded The Motley Fool, has written: "Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners." Ignorance is not a virtue. Don't support this proposal to allow companies to report publicly only twice a year instead of quarterly. Investors deserve timely information and companies should be required to continue to report quarterly. Thank you.

Marguerite King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marguerite King Affiliation: Jun. 23, 2026 Private citizens have to report quarterly, and pay their taxes quarterly. Corporations have tax accountants and lawyers who do this sort of thing for a living. Are corporations trying to fire more workers by eliminating the work they do to report to the government? And without quarterly reports, a lot of very questionable things can slip by regulators that cannot be undone. To be on a safe side of this slippery, falling off a cliff economy, requiring quarterly reporting is not an unreasonable request. So, yes, report quarterly.

Mari Ferguson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mari Ferguson Affiliation: Jun. 23, 2026 To the Securities and Exchange
I agree with the points made by Better Markets to not do away with Quarterly reporting.
"Quarterly reporting is one of the most important tools for retail investors to get information. A lot can go wrong in half a year: Ballooning debt, lawsuits, vanishing customers. Quarterly filings force it into the open".

"Transparency is the bedrock of a free and fair stock market. Corporate scandals where investors lose their money are often the result of gaps in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester."

"Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies."

Mari Helmer The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mari Helmer Keep reporting to Quarterly. If not the rich will get richer insider trading while retail investors would be losing their hard earned money.

Mari Hlmr — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mari Hlmr Affiliation: Jun. 23, 2026 Keep it Quarterly! Already got laid off from tariffs and government funding cuts. Only the rich getting richer. They'll still trade info but retail investors will be left to pay.

Mari Helmer

Mari Londos — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mari Londos Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's OUR money! You are using our money and we deserve to know what's happening with it. We need quarterly reports. How dare you????

Maria Coulehan — Jun 23, 2026
Subject: S7-2026-15 From: Maria Coulehan Affiliation: Jun. 23, 2026 More not less

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Maria Cullen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Maria Cullen Affiliation: Jun. 23, 2026 Enron. WorldCom.

Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? This will only create more “Enrons”

Sent from my iPhone

Maria Eddy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maria Eddy Affiliation: Jun. 23, 2026 Americans are sick of being lied to, manipulated, ripped off.

Sent from my iPad

Maria Hamilton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maria Hamilton Affiliation: Jun. 23, 2026 As a retiree living on a fixed income, I require frequent updates on my investments. I cannot plan effectively based on biannual information. I believe that if this rule is ever changed, it should be changed to monthly reports. That is the information which would help people like me. Do not change this rule to six month reporting.

Sent from my iPhone

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maria love — Jun 23, 2026
Subject: S7-2026-15 Comment From: maria love Affiliation: Jun. 23, 2026 This would be bad for investing and great for white collar criminals. What moron came up with this, are they taking kickbacks? if you do this, you will be robbing the American people.

Maria Moll — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maria Moll Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My name is Maria, I’m a 60 year old blood donor recruiter from Cincinnati Ohio. I rely on quarterly information to make decisions about my retirement savings. As a person on the verge of retirement, this rule is a no go for me.

Thank you for your attention to this matter.

Maria Padilla — Jun 23, 2026
Subject: S7-2026-15 Comment From: Maria Padilla Affiliation: Jun. 23, 2026 We all need to know what is going on with our investments.

Sent from my iPhone

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maria warneke — Jun 23, 2026
Subject: S7-2026-15 Comment From: maria warneke Affiliation: Jun. 23, 2026 Keep Trump's paws out of the stock market. He's destroying everything!!

Maria Piludu Warneke

+39 344-419-2839

Marian Morris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marian Morris Affiliation: Jun. 23, 2026 SEC. KEEP the ACCOUNTING QUARTERLY!!!!!!

Marian O'Connor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marian O'Connor Affiliation: Jun. 23, 2026 Keep the reports quarterly!
Retired - I need to follow my retirement funds. I need information more than twice a year. Don’t change it!
Marian O’Connor

Sent from my iPhone

Mariana Lightfoot — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mariana Lightfoot Affiliation: Jun. 23, 2026 Keep the quarterly reporting. It is necessary to see what it really going on and not as much if allowed to go longer. Mariana Lightfoot Retired but care about accountability.

Mariann Hunt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mariann Hunt Affiliation: Jun. 23, 2026 More oversight is needed, not less. Companies are getting away with too much. Stock holders need information to hold companies accountable.

Marianna Plumstead — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Marianna Plumstead Affiliation: Jun. 23, 2026 Do NOT return to semi-annual reporting. Liaten to the experts. Listen to history. Do your duty: act in the best interest of the majority of U.S. citizens who have worked and saved to build a modicum of wealth. You are there to serve the public, not to destroy it.

I am the executive chef at a small college in West Michigan. I make a modest living now, however, my salary would have been considered excellent a ten years ago in 2016. Today, however, it has become next to impossible to make ends meet. If you return to semi-annual reporting, you will effectively ERASE one third of my savings/investments, and minimize my ability to retire.
Stop trying to destroy the middle class. Stop catering to the über-wealthy. Do your job and protect us from Wall Street greed and wrecklessness.
Your function is to protect citizens and the earnings, not make it easier for them to steal from us.

Get Outlook for iOS

Marianne Butak Informed by The Motley Fool news and articles — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marianne Butak I write to you today to let you know that I am strongly against the proposed Semiannual Reporting Act. As an investor, I consider myself a partial owner in any given company. A six-month hiatus in communication leaves me in the dark regarding whether I might want to invest more or need to re-evaluate my investment. This could put my investments at a great risk. That risk may not be worth it for me. Multiply this over many investments that I have, and the many people who are invested in the 1000's of public companies in the country. It is not a improvement designed to help the people who fuel the companies we invest in.

Marie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marie Affiliation: Jun. 23, 2026 Marie Ballerini-Hougnon Former (UN"vaccinated"/Plantiff FedsForFreedom vs Biden) Department of State employee; and U.S. Army Veteran.
While I don't have much invested, I do have some… and it is part of my children's inheritance. I make growing my wealth based on quarterly reports. They should remain as is.

Best regards,

Marie Ballerini-Hougnon
email: marieballerinihougnon@gmail.com
US Mobile | Signal | WhatsApp: 240.372.5766

Marie Cline — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marie Cline Affiliation: Jun. 23, 2026 It needs to be kept quarterly! The public suffers enough as it is! We don't need to pick up the retailers loss as well.

Sent from my iPhone

Marie Cook — Jun 23, 2026
Subject: S7-2026-15 From: Marie Cook Affiliation: Jun. 23, 2026 What's the point in all of Trumps fraud investigations if the SEC just hands out get out of jail free cards. Nobody is above the law i dont care how rich you are. Accountability stands for something its there to hold people accountable. Drop letting crooks off the hook for fraud.

Marie Hiland — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marie Hiland Affiliation: Jun. 23, 2026 Keep the reporting the same

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Marie Hummell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marie Hummell Affiliation: Jun. 23, 2026 Marie Hummell Retired. I need stability.

Marie Koch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marie Koch Affiliation: Jun. 23, 2026 Maintain quietly reporting…

Marie NicholsBritt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marie NicholsBritt You wouldn't be OK with this if it was affecting your paycheck and decision-making properties. why do you think it's OK for you to do it to us?

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marie scott — Jun 23, 2026
Subject: S7-2026-15 Comment From: marie scott Affiliation: Jun. 23, 2026 Keep what we have! Decisions are made with more recent information. Marie Scott retired nurse, wife and parent.

Yahoo Mail: Search, Organize, Conquer

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marie shepard — Jun 23, 2026
Subject: S7-2026-15 Comment From: marie shepard Affiliation: Jun. 23, 2026 Accountability is a must, every quarter!

Sent from my iPhone

Marie Titolo — Jun 23, 2026

Subject: S7-2026-15 Comment From: Marie Titolo Affiliation: Jun. 23, 2026 You would just be giving companies more room to commit fraud. We already have far too much.

Thank you

Sent from my iPhone
Marie Titolo
+ 949 338-1883
MarieTitolo@icloud.com

Mariella de Jong The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mariella de Jong The US economy is strong because it attracts investment, both domestic and international. One of the reasons the US attracts those investments is because of the transparency and regulatory frameworks governing investments. Breaking down this transparency by eliminating half of the reporting may be good for some insiders, but it is definitely not good for the US economy at large. It will make the US markets less attractive for investment, and investors may move their investments elsewhere.

Mariella Koster — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mariella Koster Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The SEC's proposal of making quarterly reporting optional gives large companies the option of semiannual reporting, making everyday investors go six months without a formal, standardized look at the company's finances, which is a real gap.
While companies could still issue voluntary earnings releases, those lack the legal rigor and audit review of a formal filing, giving them more room to shape the narrative. Individual investors, unlike institutional ones with direct company access, rely heavily on these structured disclosures to make informed decisions — and a longer silence benefits those with insider relationships far more than it benefits the rest of us.

Maril Biro — Jun 23, 2026
Subject: S7-2026-15 From: Maril Biro Affiliation: Jun. 23, 2026 The quarterly reports must remain as law.
It’s proven that fraud will happen if CEOs are not held accountable.
I’m still burning that when Enron happened the CEOs got big bonuses and the peons whose money it all was, got the shaft. The rich are rich enough. The hard working peons are having a hard time affording food and housing and health care. We are the ones who pay your wages. Work for us, Not the rich who, by the way, hardly pay any taxes.
I worked for 60 years and hardly have anything to retire on bc of all the money grabbing greedy rich who keep wanting more out of us peons. I thought that is why people populated America. To get away from all the taxing and money-grabbing wealthy who just want more and more. Now America is the same greedy mess with the rich making the rules and getting richer. Really. How much money do the wealthy need? They are OCD with money and keep grabbing it from is. But we need to eat. We need to go to doctors. We need a roof over our heads… and those costs keep going up as well . You can’t get us to give any more. Stop all the wealth going to a few. Let the peons have enough to live on.

Maril Biro

Sent from my iPhone

Marilin Ortiz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marilin Ortiz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a retiree, transparency matters and we have a fair stock market. It s important to avoid volatility in the stock prices. I don't agree with eliminating the quarterly reporting. It will be like the SEC blindfolding regular people like me. I need as more information as possible. Thank you.

Marilu Gehen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marilu Gehen Affiliation: Jun. 23, 2026 Quarterly reporting is imperative!

Sent from my iPhone

Marilyn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marilyn Affiliation: Jun. 23, 2026 Quarterly reporting should stay. To change it would be a terrible blow to everyone.

Sent from my iPhone

Marilyn Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marilyn Adams Affiliation: Jun. 23, 2026 KEEP IT THE SAME AS IT CURRENTLY IS!!!!!

Sent from my iPhone

Marilyn Barcellos — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Barcellos Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You should be held accountable Quarterly. This keeps you on your toes and Honest. The BEST way would be Bi-monthly--- 6 times a year! Yeah -- it's more work but it's also more accountable!!!!
twice a year-- what you are hoping for, is NOT GOOD for the public and investors.....why????
We would not be able to keep track of what you are doing. It gives YOU more time to hide under mid-management/ fraud and criminal activities.
Quarterly..... Period !!!!!!'
Marilyn Barcellos

Marilyn Boyden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marilyn Boyden Affiliation: Jun. 23, 2026 As a “small investor” I would like to CONTINUE to have the same safety precautions as I have had! I would LIKE TO THINK this government works for me, too! SO INCREDIBLY SICK OF THE CORRUPTION that allows so much to be hidden from public view! As a retiree I WANT A QUARTERLY Review to continue!

Marilyn Hardyman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marilyn Hardyman Affiliation: Jun. 23, 2026 Keep my statements QUARTERLY!

Marilyn Hardyman
Sent from my iPhone

Marilyn Macan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marilyn Macan Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Our hard earned savings are your bread and butter. Marilyn Macan, retired RN

Marilyn Minkin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marilyn Minkin Affiliation: Jun. 23, 2026 Please keep the quarterly reporting requirement as it currently stands. Switching to every six months is less transparent and the general public might not be aware of changes until much later and could experience financial losses due to the later reporting. There are too many changes currently being made by the government. There is no need to switch to SEC reporting every six months. Marilyn Minkin

Sent from my iPad

Marilyn Owings — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marilyn Owings Affiliation: Jun. 23, 2026 Transparency is important to keep track of what is happening. Quarterly reporting insures that transparency. It needs to remain that way. Sincerely Marilyn Owings. Teacher

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Marilyn Petersen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marilyn Petersen Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!! MARILYN PETERSEN, Retired from a Top Fortune 100 company in Nashville. TN

Marilyn Thomas — Jun 23, 2026
Subject: Financial reporting From: Marilyn Thomas Affiliation: Jun. 23, 2026 Quarterly financial reporting provides investors with timely and meaningful information about a company’s financial

health, allowing them to make informed decisions about their investments. More frequent reporting gives investors the opportunity to respond to changing business conditions—whether that means increasing their investment, adjusting their strategy, or taking action to mitigate potential losses.

From a lender's perspective, quarterly reporting is an important risk-management tool. It provides ongoing visibility into a borrower's financial performance, cash flow, operational trends, covenant compliance, and the potential impact of broader economic conditions. Regular reporting allows lenders to identify emerging challenges early and work collaboratively with borrowers before issues become more significant.
Moving reporting requirements from quarterly to semiannual does not enhance transparency or protect the interests of everyday investors or lenders. Instead, it reduces access to timely information and delays the ability of stakeholders to respond to changing circumstances. Less frequent reporting primarily benefits company insiders by providing greater flexibility and fewer points of accountability, while placing outside investors and lenders at a disadvantage.

Marilyn Thomas
55 Four Winds Road
Portland, Maine 04102

Sent from my iPhone

Marilyn H. Thomas

Marina Campbell The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marina Campbell Pleasee keep reporting at its current frequency; consumers and investors need MORE information, not LESS.

Mario A Vinasco — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mario A Vinasco In the age of AI we need more information, not less. We need more frequent business updates. This does not increase cost it increases transparency. Please maintain at least the quarterly reporting, and add some monthly update requirments.

Mario Gonzalez Fedex package handler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mario Gonzalez You're keeping us in the dark where we are putting our money in to save pennies for them and taking away jobs. Fraud can grow within that increased time span, people could lose their life savings. I also think it would make it easier to misplace money such as investing in a medical company for a disease you have and you would

have to be kept in the dark for longer where nothing could actually be working.

MARIO S. MORACA (INVESTOR) THE MOTLEY FOOL COMMUNITY — Jun 23, 2026
Subject: File No. S7-2026-15 From: MARIO S. MORACA (INVESTOR) TIMELY INFORMATION IS A CRITICAL FACTOR IN INVESTING ONE'S MONEY. QUARTELY REPORTS ARE MOST IMPORTANT SOURCE OF INFORMATION WHEN INVESTING. THEREFORE I, AS AN ACTIVE INVESTOR WOULD LIKE THE PRACTICE TO CONTINUE AS IS. PERSONALLY I WOULD PREFER QUARTERLY REPORTS RATHER THAN SEMIANNUAL REPORTS ABOUT THE FINANCIAL POSITION AND CONDITION OF A PUBLIC CORPORATION IN WHICH I AM INVESTED OR PLAN TO INVEST. THANK YOU FOR PROVIDING A POSITIVE OUTCOMETO MY REQUEST.

Marion Charette — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marion Charette Affiliation: Jun. 23, 2026 To the Securities and Exchange afford Commission:
Transparency and accountability are everything in financial dealings. Please do not allow this change to happen because it will be moving our country further and further backwards! Investors have the right to expect accountability and there's no GOOD reason to lower the amount of accountability required.

Marion Katz CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marion Katz It is hard enough for the average investor to understand the markets, with less reporting the playground is ripe for taking advantage of those dependent upon others for the "truth". More information leads to more educated investing.

Marion Palopoli — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marion Palopoli Affiliation: Jun. 23, 2026 No no no no Marion palopoli JPM retired managing director.

MARION PUTNAM — Jun 23, 2026
Subject: S7-2026-15 Comment From: MARION PUTNAM Affiliation: Jun. 23, 2026 Going to a semi-annual reporting option would NOT benefit me at all!

My advisor and I review my documents whenever I request a review. Not having current updated information at my disposal limits my ability to make informed decisions on changes and initiating options.

Currently the quarterly option forces companies to surface all information, good and bad, affording me the opportunity to make an informed decision on how to invest my money. Under the new option the powers-that-be can sit on bad information for six months at a stretch. This allows companies plenty of time for insiders to quietly sell their shares [to me] before bad news tanks the stock.

This is just another way for the rich to get richer at my expense!

Thanks for listening!

Marion Putnam

Marion Ringquist — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marion Ringquist Affiliation: Jun. 23, 2026 Keep Quarterly Reporting! It is our method to hold the line on accountability, thank you! No more loop holes needed for these corporations! !

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marion thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: marion thomas Affiliation: Jun. 23, 2026 Do not let this action go forward. The American public has suffered enough With the bogus lawsuits And other actions that have Drained the United States Economy At the taxpayers expense. This measure would further serve To keep the average taxpayer blinded An uncertain about long-term Financial stability in retirement

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Marisa Handler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marisa Handler We need quarterly annual reports. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please do not make this terrible idea reality.

Marji — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marji Affiliation: Jun. 23, 2026 Marjorie Chiavacci,CRNA. How do you think this is good for anyone. I have to report my quarterly earnings so I can pay taxes. My opinion is ABSOLUTELY NOT!!!

Sent from my iPhone

Marjorie Borchardt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marjorie Borchardt Affiliation: Jun. 23, 2026 I totally agree with quarterly reporting. I am retired, and I want to know how much money I will have available to me throughout the year. Twice a year does not cut it. I worked hard as a nurse for 42 years at an inner city hospital in Wisconsin, and I want more regular access to my investment portfolio. In turn, I can then more intelligently interact and plan with my financial advisors. Marjorie Borchardt

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Marjorie Cunnane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marjorie Cunnane Affiliation: Jun. 23, 2026 Keep SEC

reporting quarterly!!

MARK & SHARON BEETEM — Jun 23, 2026
Subject: S7-2026-15 Comments From: MARK & SHARON BEETEM Affiliation: Jun. 23, 2026 Reporting should be quarterly. With the economy having its ups ans downs, consumers need to be able to see information on their investments.

Sent from AT&T Yahoo Mail on Android

Mark A Riley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark A Riley Semi-annual reporting is adequate. It works in Europe. It will save substantial unnecessary costs and reduce the noise associated with short-term, meaningless timing differences.

Mark Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Adams Affiliation: Jun. 23, 2026 Keep the financial reports quarterly!! STOP screwing the small time investor .....just trying to get by !! STOP the **** FRAUD!! Upper management has enough money already.....Stop being so **** GREEDY!
Mark Adams

Mark Alspaugh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Alspaugh As individual investors, we deserve regular, transparent communication from business we have invested in. Reducing reporting requirements weakens the connection between companies and its owners. Please DO NOT allow companies to reduce reporting requirements. There is no doubt AI will reduce the time and cost required to produce these reports. Thank you.

Mark and Nora Baker Professor of law- U Texas Austin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark and Nora Baker Proper recording is critical and needed!

Mark Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Anderson Please leave required reporting at a quarterly interval. I find this cadence useful in building trust in my investments. Semi-annual leaves far too much time for changes in the underlying business health before reporting.

Mark Bevacqua Retired IT Professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Bevacqua Please maintain quarterly reporting by public companies as this is necessary and timely info needed to evaluate stock investments. 6 month

reporting is much too long to wait for company reporting.

Mark Boerma — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Boerma Opposition to Reducing Public Company Reporting Requirements The proposal to allow public companies to reduce reporting from quarterly to semiannual disclosures would undermine transparency, weaken shareholder oversight, and ultimately harm individual investors. Public markets function best when investors have timely access to accurate information. Quarterly reporting provides shareholders with regular insight into company performance, strategic developments, risks, and opportunities. Reducing official disclosures from four reports per year to two would create longer periods of uncertainty and leave investors operating with less reliable information. Proponents argue that fewer reports would reduce compliance costs and discourage short-term thinking. However, modern technology, automation, and AI-driven reporting tools have significantly reduced the burden of disclosure. Moreover, short-termism is driven by investor behavior and market incentives—not by the existence of information itself. Limiting transparency does not encourage long-term decision-making; it simply leaves investors less informed. Less frequent reporting could also increase market volatility. With longer gaps between disclosures, important developments may accumulate, leading to larger surprises when information is finally released. This can result in sharper market reactions, greater uncertainty, and reduced confidence among shareholders. Investors are owners of the businesses in which they invest. Owners deserve regular communication about the companies they own. Public companies operate continuously throughout the year, and shareholders should not be asked to wait six months at a time for comprehensive updates on their performance. For decades, regulators and market participants have worked to expand transparency and improve access to information. Reducing reporting frequency would move in the opposite direction. The interests of investors, market integrity, and public trust are best served by maintaining robust quarterly reporting requirements.

Mark Butala — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Butala Seriously? In what world is this a prudent idea for investers/stock holders? Once again....the little guys are going to get stepped on?

Mark C Leming Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark C Leming Reducing reporting requirements is a terrible idea. Scammed will take advantage of it and investors will end up baring the cost. Don't do it.

Mark Cannon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Cannon Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

Mark Clayton — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mark Clayton Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reporting in place. This is the best available information that buyers and sellers have to value stocks. The information, processes and procedures are already in place to minimize costs. Reducing this to semi annually will have little impact on companies costs but will hurt the public in trying to determine how much a company is worth. It would also give insiders a significant lead time ahead of the public if there was a material change in their business. In era where so much information is online with efficiencies and artificial intelligence there should be more available information and available sooner to the public, not less.

Mark Corl — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Corl I'd like to express my strong opposition to the proposal allowing public companies to reduce financial reporting from quarterly to semiannual disclosures. As a self-directed individual investor, I manage my own capital and rely heavily on timely, quarterly fundamental data to evaluate business performance, monitor execution, and manage portfolio risk. Waiting six months for official financial updates is entirely unacceptable in today's fast-moving market. Reducing reporting frequency will not eliminate short-term market pressures. Instead, it will create a dangerous information vacuum, increase market uncertainty, and lead to massive earnings surprises and heightened volatility. Furthermore, it structurally disadvantages the independent retail investor while favoring institutional insiders. In an era of advanced digital accounting and AI-driven efficiency, the argument that quarterly reporting is too burdensome no longer holds water. Transparency is the bedrock of market integrity. I urge the Commission to protect self-directed investors and maintain mandatory quarterly reporting. Thank you!

Mark Covarrubias — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Covarrubias Affiliation: Jun. 23, 2026 To the SEC:

I'm for keeping the stock market financial reporting on a quarterly basis in order to make informed and sound decisions about my retirement account.
Sincerely, Mark Covarrubias
California R.N.

Mark D Dungey private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark D Dungey Please do not allow publicly traded companies to go to semi annual reporting. As a share holder of many various companies I want to stay informed. Thank You.

Mark D None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark D I believe the current quarterly reporting requirement works best. A lot can change in three months, and I like to be able to see progress (or deterioration)

on company's results. I oppose allowing public companies to report on a semi-annual basis. This would erode trust and confidence in the markets. I believe allowing semi-annual reporting would save very little money while allowing companies with bad results to hide this information from the owners for a longer period of time. Thank you.

Mark D. Klinger None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark D. Klinger With all due respect to the SEC and numerous other stewards of our economy, this proposal is a very shortsighted and ill-conceived idea from an investor standpoint, regardless of whether that investor is a self-directed individual, a hedge fund manager, or a bank executive. Considering the vast & untold amounts of money that the world's inhabitants presently have committed to the numerous institutions and exchanges composing the overall stock market, it would be an incomprehensible disservice to every single investor if those same organizations are permitted to file their reporting on a bi-annual basis rather than quarterly the way it has always been. Simply put, investors require at least that level of transparency from companies in order to make timely & well-informed decisions about where (and to what extent) to deploy their money. Whether a position results in a win, loss, or draw, every investor is well aware of the risks and rewards inherent in our country's stock market(s), but allowing companies to reduce the frequency of their critical reporting doesn't help matters at all, it only risks increasing the level of volatility in a sufficiently unpredictable environment. I implore you, not just as an individual investor but also as a current member of the The Motley Fool Community, please make the right decision in this matter: keep quarterly reporting in place.

Mark DiGiacomo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark DiGiacomo Affiliation: Jun. 23, 2026 This is dangerous and sows the seeds of massive fraud and financial collapse. Don't do this!
Mark DiGiacomo, producer

Mark DiRollo Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark DiRollo Twice a year reporting is a mistake that will make financial reporting more opaque and less transparent. This will not serve the long term interests of the investment community nor the companies seeking their financial support. As a private investor I strongly urge to not allow this proposed concept to become common practice.

Mark Dushkin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Dushkin Please do NOT reduce corporate disclosures from quarterly to semi-annual. Investors and general public need MORE information not less.

Mark Foust — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Foust Please keep all reporting quarterly. As an investor I deserve to know the financial health of the companies I am a part owner in. With all the new technology it should be even easier for these companies to distribute this information which is crucial. There is no reason to lessen the ability for share holders to get this information. Thanks

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MARK FRANKLIN — Jun 23, 2026
Subject: S7-2026-15 Comments From: MARK FRANKLIN Affiliation: Jun. 23, 2026 Tell me why the current method isn't sufficient and just who will be trading because they have up to date information. Someone must benefit from this idea and my guess is that it isn't just the every day trader but the richest of the rich who will have inside information.

Get Outlook for iOS

Mark fritsch — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark fritsch I think changing reporting rules is a huge mistake. Individuals will have less information to make an informed decision. And managers will have more opportunity to cover up mistakes or abuses.

Mark Gaffen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Gaffen Affiliation: Jun. 23, 2026 A lot can change in 6 months with a company. If we are not informed of what is happening within the company, we could lose a lot of money depending on what the company may be doing quietly. Please keep the quarterly reporting so companies can't hide financial information that could be detrimental to investors. For example, knowing that Intel stopped paying dividends was important to know when considering whether to keep it or sell it. Thanks for reading my comments, Mark Gaffen - retired engineer

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Mark Garcia — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Garcia I understand that a proposal is on the table to allow companies to reduce the number of public-company reports from four times a year to just two. I think that's a mistake. I oppose any change that would reduce the reporting requirements on publicly traded corporations. This information is important for shareholder knowledge and awareness of changes or weakness in the companies fundamentals. Please do not permit this change.

Mark Geiger — Jun 23, 2026
Subject: S7-2026-15 From: Mark Geiger Affiliation: Jun. 23, 2026 Retain quarterly reporting requirements. The recent tendency has been to reduce reporting and accountability requirements. Like many other standards, these mandates were developed after the failures of prior lax oversight, such as those associated with bank failures in the Great Depression and recent Enron collapse. The cost in turmoil, human suffering as well as stability for the financial system were immense. More consistent oversight is essential in an increasingly complex financial system.
Mark Geiger

Sent from my iPhone

Mark Gentzel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Gentzel Public company reporting is extremely important to all investors. Without reporting we lose the necessary transparency that makes investing in well run companies possible. I strongly support continuing to require regular reporting as is now required without any of the proposed changes in this measure.

Mark Gransden Sr — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Gransden Sr Affiliation: Jun. 23, 2026 It would be a mistake to change this requirement in my opinion

Mark

Mark Harrison — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Harrison It would be a step backwards to remove the requirement for quarterly reporting. The only likely effect of such a change would be to allow more time for a CEO who is worried about how their business is doing to hide bad news in the hope of catching a lucky break, or to use financial shenanigans to attempt to hide it. The bad news will still eventually come out, to a larger reaction from investors, and in tough times this will amplify volatility and hurt investors. Every company, regardless of size, should be paying enough attention to their finances to prepare financial statements, and should be sharing them amongst management and investors to improve their communications and their planning. Once a company has the processes in place to prepare financials, the extra work required to do so quarterly over half as often is negligible. Any well-run company is closing its books monthly, after all. Instead of reducing reporting requirements, it would be better for the Commission to work on expanding access to the information already in reports so that individual investors can efficiently search the data therein. We are almost there with the XBRL tagged data.

Mark Hart — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mark Hart Affiliation: Jun. 23, 2026 Stay with quarterly reporting of public companies. The stock market needs more transparency, not less.

Mark R Hart
Managing Partner
Cornerstone Management LLC
73 Portal Road

Rodeo, NM 88056
954-709-4230 mobile/SMS
833-523-2443 Fax

Mark Hatfield None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Hatfield Please continue to require public companies to continue reporting quarterly. I consider it a responsibility of publicly traded companies to communicate to the public in a structured manner. It is a cost of doing business and a cost of having the privilege of access to public markets. Thank you for your consideration.

Mark Holaday — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Holaday As an owner of many individual companies' stock, I want reporting to remain quarterly, and not reduced to just twice per year. Such a move would reduce transparency and make investing more dangerous.

Mark Hottinger None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Hottinger Please do not reduce the number of times a company is required to report to th public. Transparency is essential. If companies need to reduce costs, they can pay their CEOs or board members just a little less.

Mark Imhof — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Imhof Affiliation: Jun. 23, 2026 Quarterly reporting should be more stringent and not relaxed in order to provide more accountability of management.

Mark Imhof, CPA

Sent from iPhone

Mark Imhof
(917)207-5191

Mark Janovic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Janovic Reducing the number of times investors receive information to twice a year does not serve the investor. We need more timely information 4 times a year to understand how the company is managing. Moving to less communication is harmful to investors and could lead to more volatile swings in the stock market, possibly making the economy less stable over time.

Mark Jaszkowski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Jaszkowski Look, this is just wrong! Why go backwards in

transparency? AI is going to make it both easier and cheaper for companies to report. Investors are owed transparency and accurate information upon which to base investment decisions. Six months is a lifetime in many industries. I also plan to connect with my elected representatives in Washington who may have to step in and rule the rule makers. Mark Jaszkowski

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Mark Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Jones Affiliation: Jun. 23, 2026 There's enough corruption with the laws we have. Only the corrupt would want to make it easier for the malefactors to prey upon the system. "Let men be good, then the government cannot be bad. If it is I'll, they will cure it. But if men be bad, let the government never be so good. They will endeavour to warp and spoil it to their turn." Our president openly flouts the emoluments clause. For Honor's sake please do not follow in his noxious footsteps.
Mark Jones,
Philadelphia, Pennsylvania

Mark K Thompson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark K Thompson Affiliation: Jun. 23, 2026 In a time when we are disclosing more than ever. Why should you hide a publicly traded stock? This has abuse written all over it. I vote no, on hiding what the full picture of an organizations fiscal situation American citizens should have a clear idea of where to invest. This has swamp written all over it. Let see the IG recommendation!

Mark Keleher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Keleher Affiliation: Jun. 23, 2026 I am a lifelong investor. The costs of quarterly reporting in the age of AI are quite low. It is ridiculous to delay reporting to 6 months. We should be considering monthly reporting.

Sent from my iPhone

Mark Kiefer Motley Fool Community/Attorney/Individual Stock Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Kiefer We need more information from publicly traded companies; not less. News and information has the ability to be shared instantly, whether that be good news, bad news, or fake news. If companies want the ability to raise funds by offering their stock on a public market, they need to follow the rules. Those rules require quarterly reporting to the public. Changing those quarterly reporting requirements to simply just twice a year would ONLY benefit the key stakeholders (major stockholders/Boards/certain high-level officers). The public, who is already the last to know, would suffer. If anything, publicly-traded companies should be required to disclose more information and disclose more frequently, not less frequently.

Mark Kirch N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Kirch Eliminating the requirement for quarterly reporting is a terrible idea. It will disempower individual investors, giving the advantage to larger entities with the

ability to glean and process data that ordinary citizens don't have access to. Quarterly reporting is an important element in keeping public corporations accountable and honest to shareholders, and removing this requirement would allow problems to remain concealed for longer and prevent true price discovery by the market at large. I urge you to reject this misguided idea that would only benefit bad actors in the corporate community.

Mark Kliethermes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Kliethermes Affiliation: Jun. 23, 2026 For one time in your lives, could you please stop, think, and care for other people? Don't you have enough money and power? Transparency is the best attribute of ANY relationship. This includes marriage, children, parents, neighbors, friends, and yes, even enemies. Please do not do this. Please think of the little guy who struggles every day of their lives. Men, women, and children will be harmed by this.

Mark Kroll — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Kroll Affiliation: Jun. 23, 2026 Wall Street is always looking for a way to hide things. Then when it’s too late Wall Street turns to government for a bailout. This is what happens every time regulations get weakened.

Respectively
Mark R Kroll
314-560-5408

Mark Langholz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Langholz Affiliation: Jun. 23, 2026 It may be unwise to relax the reporting timetable - gives compsnied more time to fix the books and reduces transparency for investors.

Sent from my iPhone

Mark Lazzaro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mark Lazzaro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Companies need to keep quarterly reports such that investors can make an informed decision as to invest.

Mark Lindenlaub The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Lindenlaub I am AGAINST moving from quarterly to semi-annual reporting. As an investor, I utilize quarterly reports to inform my investment decisions. The proposal to cut this information by 50% would severely impact my ability to make investment

decisions in response to the often rapidly changing industry conditions. Thank you for your consideration of my position. Sincerely, Mark Lindenlaub

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Mark Little CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Little I am against the proposed regulation. I think this creates less transparency. Investors should be getting more information from the company's they own and not less. Plus reporting twice a year instead of 4 times per year will increase surprises and sharp volatility when information is released after longer wait times.

Mark Lorenzano Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Lorenzano Quarterly reports are a must!

Mark Magleby — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Magleby Affiliation: Jun. 23, 2026 My name is Mark Magleby, owner/manager of a small business. Quarterly taxes must be reported and paid to government, public companies must follow this rule and report to shareholders for full disclosure.

Mark Mandelbaum — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Mandelbaum Affiliation: Jun. 23, 2026 it is tough enough to invest responsibly and prudently. cutting the reporting requirements in half can only hurt investors like me trying to build equity andgrow retirement accounts. this proposal is a mistake which will benefit the wrong interests.

Mark Matulaitis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Matulaitis Do not reduce the number of filing required by publicly owned companies. This would reduce ownership visibility into the companies operations

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Mark McKeown — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark McKeown I think moving to semiannual reporting is an awful idea. Lack of visibility into what's going on is always a risk to the public. It would save the companies a little money, but not much. Most of the work producing the reports can easily be automated. Cost of printing is negligible since most copies are distributed electronically. But the real issue is visibility. Investors need to know what's going on and more frequent reporting is important. Thank you.

Mark Messina — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Messina Affiliation: Jun. 23, 2026 Keep the reporting on a quarterly basis

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Mark Miles — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Miles Affiliation: Jun. 23, 2026 This is a step backwards. It helps nobody, unless you count those that don't need help. This is bad for the USA.

Mark MIller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark MIller As an individual investor, having access to regularly financial reports is essential to my investing processes. As such, I believe that any decision to reduce the required number of reports to investors throughout any given year would have a negative impact upon both my understanding of business health and direction, as well as, my trust in organizational leadership. In the absence of "current" data one would, by necessity, be more likely to respond to market volatility instead of informed decision-making, the result of which would have to destabilize the market to some extent. I assume that, like me, most investors would interpret any attempt to reduce communication as a self-serving effort to control the narrative. As I understand the role of the SEC, it has three primary objectives: to protect investors, to maintain fair, orderly, and efficient markets, and to facilitate capital formation. It would seem that S7-2026-15 is out of sync with the part about protecting investors. In the event that S7-2026-15 is affirmed, I will be looking at companies who choose transparency to their investors over the self-serving designs of big business. All that to say, I am opposed to S7-2026-15.

Mark Miller N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Miller I am, respectfully, writing to request that the SEC NOT reduce the number of public company reports from four times per year to two. If anything, we should have more information and transparency, not less to make informed decisions about how our money should be invested.

Mark Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Mitchell Affiliation: Jun. 23, 2026 Protecting the investors makes far more sense than the companies, economically.

Without trust investments will shrink.

Mark Moe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Moe Affiliation: Jun. 23, 2026 We need to know via quarterly reporting! Only fair!

Mark Naples — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Naples The proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Reducing reporting requirements weakens the connection between companies and their owners/investors and

less information rarely creates better-informed owners/investors. I am against this change.

Mark Nass MBA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Nass To reduce the currently required quarterly financials reporting for publicly-traded companies is a dis-service to the investing public. Currently, it is difficult to get reliable financial information on public companies, and the quarterly reporting requirements "force" management to prepare and release accurate data, along with management comments regarding the future, usually both short-term and long-term. Please reject this proposal that will make financial information more difficult to obtain. Thank you.

Mark Neahring — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Neahring As part of The Motley Fool Community, I strongly oppose this change. Public companies need to continue to have as much transparency and accountability as possible.

Mark O Stephan Finacial Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark O Stephan Please keep the quarterly reporting standard.

Mark O'Brien — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark O'Brien Affiliation: Jun. 23, 2026 Do not change the current quarterly reporting system that helps to preserve transparency and confidence regarding insider trading at corporations. there’s a reason that this regulation was put into place and should be maintained at all cost. Do not make it easier for people in power to pull the wall over the American public’s eyes. If you allow this change to go through you personally are allowing the decay and destruction of democracy in the United States of America. Respectfully, Mark OBrien, Ohio 45231

Mark Oddi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Oddi Affiliation: Jun. 23, 2026 This is corruption to totally favor huge corporations and limit individual investors with these rules. Please don't cheat us.

Mark Peterson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Peterson I oppose changing the reporting requirement from quarterly to semiannually. Shareholders are owners. Owners need performance and regulatory compliance information to make informed decisions. Keep the reporting requirements quarterly.

Mark Pfeifer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Pfeifer Affiliation: Jun. 23, 2026 No. Quarterly reports are required.

Mark Pfeifer
Sent from my iPhone

Mark Price — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Price What about the little guy? Let me get this straight, The President is exempt, Congress has filing rules but their almost never enforced, The biggest banks on Wall street have access to information we may never see and now companies will get to let us know whats happening internally only twice a year. Tell me why I should have confidence in this system when what we have is already slanted against us small investors. Report the truth! Give us a chance to save some of our little dollars before everyone mentioned above gets out or in before we even know whats about to happen. If anything their should be more reporting not less. Keep the 10-k, 10-q and any other forms of mandatory reporting already in place. Penalize those companies or entities or individuals who refuse/abuse the reporting guidelines. Hold someone criminally responsible once in a while so we know the current guidelines are working. Ultimately greater transparency for individual investors should be the goal after all it's our money and our futures that mater most. We are the ECONOMY!

Mark Querr CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Querr Investors deserve timely information Deferring reporting puts investors at risk and allows management to play game. There is no compelling reason to shorten reporting frequency It’s a recurring process and good corporate governance

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Mark Rittenberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Rittenberg It's hard enough for individual investors to make informed and timely decisions about the market. We live in a time when the news about government making trades based on inside information is non-stop. Why make it worse by limiting the information available to the American public? Please keep the information flowing and do not reduce the reporting requirements.

Mark Roberson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Roberson In todays world where things are changing so fast, it really helps if we can see results every quarter to make sure we understand that our investments are safe.

Mark Robinson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Robinson Affiliation: Jun. 23, 2026 As an investor, I need quarterly reports from companies. Do NOT change this rule.

Sent from my iPhone

Mark Rockley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Rockley Maintain greater transparency

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Mark Rogers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Rogers Affiliation: Jun. 23, 2026 There is no conceivable justification for easing reporting requirements. It will only invite fraud.

"Self-reverence, self-knowledge, self-control. These three alone lead to sovereign power."
Alfred Lord Tennyson

Mark Ruth — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Ruth Please keep the current financial reporting frequency every (90) days, or (4) times per year. Individuals with significant portfolios need to keep the information of performance and return current so adjustments can be made to improve performance and portfolio direction.

Mark s Nullman none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark s Nullman This is not a good idea. Do not change the reporting requirements.

Mark Schlager — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Schlager Affiliation: Jun. 23, 2026 Investors have a right to confirm accountability.

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mark schott none — Jun 23, 2026
Subject: File No. S7-2026-15 From: mark schott When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Mark Schulte — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Schulte Affiliation: Jun. 23, 2026 Quarterly Reporting

must not be altered unless it is to demand that public corporations publish Monthly Reports. Additionally, the SEC should require full transparency from corporations when reports are generated.

Mark Scura — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Scura Affiliation: Jun. 23, 2026 This is what America deserves and demands.

Sent from my iPhone

Mark Senior na — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Senior I do not support reducing the frequency of corporate reporting from 4 times a year to two. As a shareholder, I am one of the company owners and demand to be informed of the company performance once a quarter. Companies produce accounting statements every month. Sharing information with the owners 4 times a year should be the minimum.

Mark Shanahan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mark Shanahan Affiliation: Jun. 23, 2026 Mark Shanahan, Teacher, if anything, reporting should be moved up to monthly. With digital resources, speed and accuracy can be maximized. There is no reason to slow down reporting, except to prolong arbitrage and diminish returns for retail investors.

Disclaimer: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Mark Sheingold — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Sheingold Please keep the rule of reporting once a quarter.

Mark Sims — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Sims The lack of information we receive as investors should not be reduced! Retain quarterly, at a minimum

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Mark Slevin — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mark Slevin Affiliation: Jun. 23, 2026 No twice a year

reporting! I'm retired and living in coastal Texas. The population now leans toward retirees in the USA. Twice a year reporting could be a disaster for retirees. Please take this in consideration when making this decision. Thank you kindly, Cathie Andrychuk

Sent from my iPhone

Mark Spafford U.S. Army retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Spafford We need More accountability not less. Example: Minnesota, USAID, insider trading by members of Congress, need I say more?

Mark Stark — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Stark Affiliation: Jun. 23, 2026 Please keep accountability high.

Mark T Meyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark T Meyer Under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Do not change to semi-annual reporting.

Mark Teske CPA, Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Teske An important and critical element to our world-leading equity markets is the timely and reliable transparency of communication to investors. I am strongly opposed to this proposal, which will significantly reduce the timeliness of communication about the financial results of companies. I urge you strongly to reject this proposal.

Mark Thompson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Thompson Semiannual Reporting is heading the wrong direction. As more individual investors are taking part in daily trading, there needs to be more information not less. Also this information needs to be made easier to understand. There are a plethora of financial websites that predict and forecast a stocks future performance using graphs, sliding and color shaded scaling, to name a few. These tools are much more easier to understand. SEC or official affiliate should have a plug and play template that the reported information can be exported from and imported into this template so the individual user can see pros and cons of the stock using these tools. This information can be in a comparison to industry peers or the stock itself over time. Each field should have an AI overview explaining pros/cons, temperature flags on stocks performance. Best example I can give is when Grok asked about a particular stocks detail, non-bias relevant information returned. The reporting company may have to abide by this format OR they may download template from SEC and post on their website this formatted information with no control over the AI response fields.

Mark Tillett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Tillett Affiliation: Jun. 23, 2026 Keep it quality

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Mark W Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark W Johnson I think it is a terrible idea to change to Semi-annual reporting from the current Quarterly reporting. Don't do it!

Mark Westerhausen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mark Westerhausen I believe the investor community is best served by quarterly financials. Requiring financials to be released only twice per year does not produce as much transparency or accountability. An investor is an owner of a company and deserves the current information that quarterly reporting provides.

Mark Widman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark Widman Affiliation: Jun. 23, 2026 Mark Widman, Logistics Driver. Keep the reporting quarterly.

Mark Widman
Tea, SD 57064

Sent from my iPhone

Mark Woodall — Jun 23, 2026
Subject: S7-2026-15 From: Mark Woodall Affiliation: Jun. 23, 2026 My name is Mark Woodall and I live in Pompano Beach Florida. I strongly believe that we should retain the current quarterly reporting requirement. I was personally affected by Ron they see absolutely no reason to decrease investor protection at this time. thank you. Mark Woodall.

Markene Kaminski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Markene Kaminski Affiliation: Jun. 23, 2026 Prevent Enron 2.0

Sent from my iPhone

Markk an individual N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Markk an individual I have read about thoe proposal to reduce the number of times a company has to provide a statement of earnings from four (Quarterly to just two. As an investor I am strongly against this proposal. A less informed public about a company t h ey have invested in can only lead smaller window of how a company is doing financially thorough

out the year. I see no benefit at all to passing this legislation. Markk Hall

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Marko Prsic The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marko Prsic As a foreign investor in US stock, I do not like the idea of semiannual reporting because it reduces the regular transparency that owners of a business deserve from the companies they invest in. Fewer official updates would not make markets more patient or better informed; it would simply leave investors with less timely information about changes in performance, strategy, customers, risks, and execution. Less frequent reporting could also increase uncertainty and volatility, because important developments would be disclosed later and potentially arrive as larger surprises.

Markus Bruelhart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Markus Bruelhart Need to keep reporting as is

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Mark_Cathy LoBue — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mark_Cathy LoBue Affiliation: Jun. 23, 2026 This should be illegal, please don't let it happen!

Sent from my iPhone

Marla Manyweathers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marla Manyweathers The mandatory quarterly reporting framework established in 1970 is not a superficial bureaucratic hurdle; it is a load-bearing wall of the U.S. financial regulatory architecture. Dismantling it threatens the integrity, efficiency, and international prestige of our public markets. Rather than encouraging companies to go public, this rule change will likely alienate retail investors, increase stock volatility, and drive up the cost of capital for the very small- and mid-cap companies the Commission is aiming to protect. I strongly urge the Commission to reject the adoption of Form 10-S and maintain the mandatory Form 10-Q quarterly reporting framework.

Marla Mead — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marla Mead Affiliation: Jun. 23, 2026 Marla Mead, MA, LPCC. I keep hoping for more transparency not cover up. Continue the reporting every 3 months! Makes me want to invest in precious metals not Wall Street.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Marlene — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marlene Affiliation: Jun. 23, 2026 Why would you go backwards? Are there other assurances that would protect us against a repeat of Enron? Maybe it’s my age, but I strongly suspect hanky pinky and enabling cover up.

Sent from my iPhone

Marlene Alva — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marlene Alva Affiliation: Jun. 23, 2026 The reporter is essential for the norm of every three months! It has been a strong point of how it is trending !
Do not change!!

Sent from my iPhone

Marlene Barone — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marlene Barone Affiliation: Jun. 23, 2026 Marlene: mother of three and also caring for elderly parents.
Quarterly reporting is essential to keeping the wall street crooks at bay. In fact more, not less regulation should be imposed
as we have reached a level greed in this country like never seen before. It's a top vs. bottom not left vs. right issue. No room for more ENRON type crooks playing with the people's money. Lock them all up!

Yahoo Mail: Search, Organize, Conquer

Marlene Burdick Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marlene Burdick Martin Affiliation: Jun. 23, 2026 6 months is too long between reports. Please do not change quarterly reporting! This affects me as an investor.
Marlene L Burdick Martin,
Agricultural Consultant

Marlene Burk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marlene Burk Affiliation: Jun. 23, 2026 Marlene, acupuncturist. I don’t have billions. I have to keep track of every dollar. I hope to retire soon, and I’d like to be as relaxed and as able to support myself as possible. Please don’t erode our control over our money!

Sent from my iPhone

Marlene Katzel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marlene Katzel Affiliation: Jun. 23, 2026 I am a retiree with a disabled son. My investments are not only important to me but my son. I am 81 years old and my

investments need to support my son. Keep company's reporting QUARTERLY!
Marlene Katzel

Marlene Korenstra — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Korenstra Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not revert to 6 month reporting. We need to maintain quarterly accountability. This is a must!
thank you.
Marlene Korenstra

Marlene Nielsen — Jun 23, 2026
Subject: S7-2026-15 From: Marlene Nielsen Affiliation: Jun. 23, 2026 Stop rolling back LAWS!

Marlene Russell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Russell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is not a good idea to change to twice a year from quarterly and my guess is they know it.
I don't agree with it.
it puts the invester in the dark. They are taking advantage.

Marly Mattson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marly Mattson Reporting should stay at 4 times a year. Investors are “owners” and as such need to know the financial stays of the companies they have invested in.

Marlyn Lynn — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Marlyn Lynn Affiliation: Jun. 23, 2026 Keep it Quarterly

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Marlyn Whitney Clinical Professor Emeritus, University of MO College of Veterinary Medicine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marlyn Whitney I need and deserve quarterly reports from companies in order to make important financial decisions in a timely manner. Corporate insiders will be afforded information sooner than I will have it if this measure is approved, and that is neither fair nor ethical. This looks like just one more attempt by large corporations and the wealthy to push the greatest risk of corporate financial losses off onto the non-wealthy. I remember the 1980s well. I don’t want another financial hit like the one I suffered then, because I have now finally retired after being in the workforce and working way more than 40 hours per week for 54 years and so will have no opportunity to make up for such a loss another time around. Sincerely, Dr. Marlyn Whitney, DVM, PhD, retired veterinary pathologist and educator.

Marlynne Ditchcreek — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marlynne Ditchcreek Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not stop quarterly reports of investing. I should be able to see how things are progressing. Every day you hear about all this fraud going on and nothing being done about it. We should be seeing more transparency instead of less. Mores disclosure instead of less. I'm tired of having important decisions being decided for me-more things need to be put on ballots for the voters decide.

Marrie Blackwell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marrie Blackwell Affiliation: Jun. 23, 2026 Pudding Tame
Looks like a good time to cash everything out now before this grift goes into affect.

Marrie Rose Blackwell

Marsha Cunningham — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Marsha Cunningham Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports need to continue. Stop the.change which encourages fraud.

Marsha Fetters — Jun 23, 2026
Subject: S7-2026-15 From: Marsha Fetters Affiliation: Jun. 23, 2026 All expenses that lead to increased inflation are passed on to consumers. CEO's and CFO's continue to collect huge bonuses regardless of lower profit margins. As a result, no company ever shows a financial loss or decreased expenditures. Please require quarterly reporting to be accurate and often. We cannot tolerate another Enron scandal. We need more accountability, not less.

Marsha Fetters
Veteran
Indiana

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marsha lederman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: marsha lederman Affiliation: Jun. 23, 2026 SEC:
Please don’t go backwards - we need transparency in everything that our government does and this has already been shown to be a bad idea for the public who are fortunate enough to invest - there is no valid reason to not report quarterly
Thank you for keeping it quarterly
ML

Marsha Lederman
Ceramic Art
C 703 772 7270
Instagram: @marlederman

Marshall Goldman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marshall Goldman I am writing to express my absolute distaste and horror that you would even consider a rule to reduce investor (owner) transparency by changing quarterly reporting to semi-annual. While as an investor, I look for the companies which I participate in ownership to keep costs in line, elimination of 2 investor reports annually will also reduce executive ownership and accountability. This reduction in accountability to investors will position US companies as 2nd world businesses, reduce investment and lower stock prices for all Americans who invest in US businesses as a major component of our wealth generation. It will result in massive devaluation of my retirement assets just 2 years prior to retirement. I urge you to vote "Absolutely NO" to this terrible proposal. Marshall Goldman Individual Investor Roswell, Ga.

Marshall J Brown — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marshall J Brown Affiliation: Jun. 23, 2026 Quarterly Reporting is an absolutely dumb idea. Just as dumb as taxing the rich. How bout this- we tax corporations instead of individuals? Let business fund government. Let people prosper.

Sent from my iPad

Marta T — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marta T Affiliation: Jun. 23, 2026 This proposal is absolutely outrageous!! We already have difficulty controlling the fraud and this will exacerbate that number infinitely!! DONT ALLOW THIS TO CONTINUE ANY FURTHER THAN THIS!!!

Thank you,

Marta D. Tennant

Martha Adragna — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martha Adragna We the people demand to continue to have accountability so please keep the reporting as it stands now so that we can continue to know that it is being managed fair and correct

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Martha B. Lindley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martha B. Lindley S7-2026-15 I do NOT support this effort to limit public information to twice a year. I am an 85 year old woman, read FORTUNE Magazine as a child and know the importance of regular information to understand how and why a company is prospering, expanding, declining or failing. Continue to require quarterly reports,at a minimum. Allow me to be an informed owner and investor in companies that make our country economically strong.

Martha Carrier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Martha Carrier Affiliation: Jun. 23, 2026 Martha Carrier Retired
I have a lot of money invested.

Martha Carter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Martha Carter Affiliation: Jun. 23, 2026 Keep the quarterly reporting, that what regular Americans want. Martha Carter 81 years old retired, living on a mostly fixed income with a few investment that are important to my quality of life.

Martha Cother-Hoag The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martha Cother-Hoag The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Taking the reports away just makes everyone less informed. Less transparency doesn't eliminate uncertainty. It increases it. Less information equates to less accountability for companies. Trash this proposal, please. Information is power. Accountability is essential for ethical reporting. Thank you

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Martha D. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Martha D. Affiliation: Jun. 23, 2026 We need the trust factor that Quarterly reporting gives.
M. Dudley
Virginia

Martha Dougherty — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Martha Dougherty Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am AGAINST the SEC proposal to limit reporting to biannually! It is impossible for the average

investor to make investment decisions when they do not have quarterly reporting!

Martha Inofuentes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Martha Inofuentes Affiliation: Jun. 23, 2026 Keep it Quarterly!!

Sent from my iPhone

Martha Moravek — Jun 23, 2026
Subject: S7-2026-15 From: Martha Moravek Affiliation: Jun. 23, 2026 SEC must keep the quarterly reports and keep CEO and CFO accountable and honest. Is has been proven that they cannot be honest without the quarterly reports for accountability.

Sent from my iPhone

Martha Roberts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Martha Roberts Affiliation: Jun. 23, 2026 SEC, PLEASE keep us informed with quarterly reporting - we count on seeing it!!!

Martha Turner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Martha Turner Affiliation: Jun. 23, 2026 Accountability should never be curtailed. Quarterly teports cut down on insider trading and fraud. Oversight should remain quarterly (monthly teporting would be even better).

Sent from my iPhone

Marti Wiehagen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marti Wiehagen Affiliation: Jun. 23, 2026 I think that this is very important!

Sent from my iPhone

Sent from my iPhone

Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin As an owner of a listed company I have the right to frequent and timely reporting from company management. Six months is far too long to wait between fiscal reports, and such a change would lead to and encourage malfeasance

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Martin AICPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin I believe we should continue to require quarterly reporting by publicly traded companies.

Martin Berryman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Berryman Transparency in reporting is essential to investor confidence. Too much can happen in 12 months.

Martin Buchheim — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Buchheim I believe this proposed change represents a significant step backward in investor transparency, moving the U.S. to be more like autocratic countries where investing is both more difficult and more risky due to a paucity of reliable information. This also seems like a solution to a problem that no longer exists. The companies that I have worked for all have sophisticated and highly automated reporting solutions that manage the vast majority of the work required for quarterly reporting. The quarterly reporting habit is also useful for the companies themselves as a rigor that informs not just their investors but also their Boards, senior leaders, and rank-and-file employees. Please DO NOT move us backward by implementing this proposal.

Martin Cintora — Jun 23, 2026
Subject: S7-2026-15 Comments From: Martin Cintora Affiliation: Jun. 23, 2026 If they want a better world there is a way but they don't care about nobody

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Martin Dawson Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Dawson I am opposed to the proposal to decrease quarterly reporting to twice a year. Investing in the stock market means I have ownership in companies and want as much transparency as possible about the status of the businesses I invest in. The proposal to decrease quarterly reporting to biannual is a bad idea. It will decrease transparency and increase market volatility. The argument that decreasing quarterly reports will reduce costs is laughable with AI reporting products coming on board. More information is always better than less information.

Martin Dickinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Dickinson As a pension holder who has shares invested along with multiple ISAs over the years the reduction in information is NOT a good idea as it reduces transparency

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martin forsman — Jun 23, 2026
Subject: S7-2026-15 Comment From: martin forsman Affiliation: Jun. 23, 2026 Corporations can

simply produced a Detailed P&L 30 days. The more investors know about how a Business functions and the overall health of a company the better it is for everyone.

Martin Jay Ruzinsky — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Jay Ruzinsky Allowing less frequent reporting frquency would be bad and make for less transparency and more volatility. Clearly, NOT a good idea!

Martin Lessard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Lessard I do not agree with the proposal to reduce the number of reports.

Martin Rudy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Rudy Reports every 6 months are inadequate. That is a lot like paying your electric bill or your mortgage every 6 months. The electric company or the mortgage holder would not like delayed payments, especially if you skipped t0wm. Not all companies are successful at their projects. I should be informed sooner than later. We as stockholders are fractional holders of the COPANEY'S mortgage. We therefore need to be very informed.

Martin Siebken None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Martin Siebken I want to express my opposition to reducing the public corporation reporting period to twice a year. As a retail investor transparency is critical to my ability to properly vet and follow a company's performance. Extending time between reports makes that more difficult for me as a partial owner of these businesses. The argument that this will reduce cost seems overstated as AI will certainly provide tools to streamline and automate the reporting process. For these reasons I am not in favor of this change! Sincerely, Martin Siebken

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Marty — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marty Affiliation: Jun. 23, 2026 The American public needs to know what is happening financially. It would be a violation of trust and transparency to stop the quarterly reporting!

Sent from my iPhone

Marty Perez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marty Perez Affiliation: Jun. 23, 2026 I chose who is handling my money your investing for me for a fee, if not We will remove our money!

Sent from my iPhone

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marty skinner — Jun 23, 2026
Subject: S7-2026-15 Comment From: marty skinner Affiliation: Jun. 23, 2026 Please keep the current quarterly period in place. Extending it would allow too much enticement for potential bad actors.

Sent from my iPhone

Marty Wolf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Marty Wolf Affiliation: Jun. 23, 2026 Martin Wolf- Retired
I'm a retail investor and rely on quarterly information to make decisions.
Please keep the quarterly reports.
Thank you.

Friends don't let friends drink Starbucks

Maruti T — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maruti T We need more transparency and reports should be 4 times a year or more, but not less. Thank you.

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marvin . pickholz former SEC Assistant Director Enforcement — Jun 23, 2026
Subject: File No. S7-2026-15 From: marvin . pickholz the SEC disclosure rules are intended for openness and honesty about a corp operations and business shareholders are the owners They are entitled to know how and by whom their company is run. these are the people who want stock options and big bonuses . Tell the shareholder 1/4ly how you are handling their company

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Marvin Seppala — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marvin Seppala I do not believe reducing the requirements for provision of information about business performance helps owners/stockholders. In fact this would undermine the ability of owners to make good decisions about performance.

Marvin W. L. Hoffman Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marvin W. L. Hoffman There is a need to retain the current public company reporting to four times a year not just semiannual. This allows for more transparency for investors and others to track company progress and compliance.

Mary — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Affiliation: Jun. 23, 2026 Quarterly reporting is essential to ensure companies financial health

Sent from my iPhone

Mary — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Affiliation: Jun. 23, 2026 Worked hard for our money and want to be selective about spending Mary Reif

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Mary — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Affiliation: Jun. 23, 2026 Keep it Quarterly!

Sent from my iPhone

Mary Ann Clute — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Ann Clute Affiliation: Jun. 23, 2026 Keep information reported quarterly. No insider trading!
Mary Ann Clute

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mary Ann Porter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Ann Porter Affiliation: Jun. 23, 2026 Mary Ann, retired ARNP. This matters to me and most Americans. We are being fleeced by these CEO's. They are dishonest and don't care about us, just who can make the most amount of money, not caring about we the people and how it affects us. They even accompanied Trump to China to negotiate their deals and they're not even part of the government! They allow scammers on their social media platforms to steal from the people that socialize on these platforms. I can give you a list of scammers on Facebook and Instagram very easily. They have been reported and they're still there trying to sell their ware.
PLEASE KEEP IT QUARTERLY FOR THE PEOPLE'S PROTECTION FROM PREDATORS LIKE THEM

Thank You
Mary Ann Porter

Mary Ann Weiser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Ann Weiser Affiliation: Jun. 23, 2026 Every day people are sick of being taken advantage of businesses. We want to be able to at least be able to see what is going on with the people and companies who are in control of the handling of our money and in

some cases our main source of income. If you are being honest, and have nothing to hide, Keep the reports quarterly.

Mary Anne Fratelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Anne Fratelli Affiliation: Jun. 23, 2026 Quarterly reports have been the standard for years. Why change it to every 6 months? A lot can happen in 6 months. I want to know what is happening with my investments should I need to make any changes. Please keep quarterly reports in place. Those companies holding our retirement accounts are making plenty of money. They should have to keep us apprised of changes in interest rates and others factors affecting our hard-earned savings.

Thank you.

Mary Anne Fratelli
Retired
Murrells Inlet, SC

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Mary Anne Upright — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Anne Upright Affiliation: Jun. 23, 2026 Keep quarterly reports.

Mary Anne Upright

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mary avery — Jun 23, 2026
Subject: S7-2026-15 Comment From: mary avery Affiliation: Jun. 23, 2026 No one in power should escape scrutiny on this!! Quarterly is essential to keeping honest and out front!!

Mary Babineau — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Babineau Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is important for investors to
be fully informed, and so it's
necessary for quarterly reports
to come out. Please don't cheat
the average investor!!

Mary Bang — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Bang Affiliation: Jun. 23, 2026 The only reason to make this change is to hide transactions. It will enable the cheating to escalate while the general population will pay the price.

Sent from my iPhone

Mary Beavins — Jun 23, 2026
Subject: S7-2026-15 From: Mary Beavins Affiliation: Jun. 23, 2026 The rules were put there for a reason changing is a moral hazard. All they have to do is figure out a way to get around everything to avoid being truthful. I don't trust anybody anymore, and I don't recommend doing business with anybody who doesn't have the old law in place and adheres to it. I will voice my opinion loudly on that . They are going to change things to where people I have no money to be cheated out of and then where will the SEC be?

Mary Bell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Bell Affiliation: Jun. 23, 2026 Please do not remove the requirement for quarterly reporting. Quarterly reporting encourages accountability and diminishes the ability of companies to hide wrongdoing for a long period of time. Reducing reporting time frame to every six months can remove regular transparency. We need greater transparency, not less!
Mary E. Bell

Sent from my iPhone

Mary Bennett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Bennett Affiliation: Jun. 23, 2026 I don’t get to address my financial (or other) responsibilities every six months! It’s necessary on a daily basis.

With all the benefits of computers and spreadsheets, this is data should be available at any time. I understand time zones but deadlines can be easily met on a shorter timeframe than even quarterly.

Quarterly is barely enough when it comes to accountability for my hard earned financial investments! Bottom line, do your job!

This exemplifies the fact that the lack of accountability for so many things is getting out of control. Not to mention the lack of consequences!

Mary Bennett, retired submarine pipe fitter, Mare Island, CA.
We were accountable EVERY day, no matter what your trade is. Every time the boat went down, it NEEDED to come back up!

Mary Beth Libbey Retired journalist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Beth Libbey Keep quarterly required reports to SEC! We need more accountability from publicly held corporations, not less. Just another attempt by the

current regime to stop accountability of our institutions.

Mary Borden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Borden Affiliation: Jun. 23, 2026 Mary Borden, Retired Why fix what's not broken. I'm sick to death of the shady practices being carried out during this administration.

Yahoo Mail: Search, Organize, Conquer

Mary Bozik — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Bozik Affiliation: Jun. 23, 2026 What current problem is this change meant to fix? Stop giving free passes to those committing fraud. Protect consumers.

Mary Brewer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Brewer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am deeply disheartened and concerned about your commission not printing quarterly reports. When 90% of the stock that is exchanged is the elite wealthy and it seems obvious that they or this administration wants this to happen, is sad. The American people deserve transparency. We need a system where we are informed even if we do not as a whole pay attention or read these reports. The system which has been around for decades should still continue. Some people do and some are watching the corruption that is unfolding in America. As an American do not stop these quarterly reports.

Sincerely,
Mary Brewer- concerned citizen

Mary Burke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Burke Affiliation: Jun. 23, 2026 Mary Burke. We NEED transparency in reporting so it NEEDS to be kept at QUARTERLY reporting! Let's move forward not backwards. Thank you for your attention to this matter.

Get Outlook for Android

Mary Chamberlain — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Chamberlain Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I would appreciate quarterly reports.

Mary Charrette — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Charrette Affiliation: Jun. 23, 2026 Keep quarterly reports-best information for stock market and information for everyone.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mary Christine Huston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Christine Huston Affiliation: Jun. 23, 2026 That's insider betting. The wealthy get wealthier, then if you do that exhonerate anyone charged and jailed for insider trading, like Martha Stewart. Don't let this happen! This administration are thriving most of The People of America.

Mary Colas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Colas Affiliation: Jun. 23, 2026 There is no benefit to stock owners to reduce the reporting from quarterly. Most reporting is electronic, so why are you recommending to reduce reporting cycles. It is not in most investors
best interest.

Yahoo Mail: Search, Organize, Conquer

Mary Cortinas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Cortinas Affiliation: Jun. 23, 2026 Mary Cortinas Teacher It matters to me cuz I want to know what's happening with my investments. That is my saving for retirement

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Mary Dancer Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Dancer Don't do away with quarterly reporting. It's essential to maintaining trasparency! Communication!

Mary De Hertogh — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary De Hertogh Affiliation: Jun. 23, 2026 Mary B De Hertogh, retired Educator. This would open the door to rampant corruption and affect all of our life savings and investments.

Sent from my iPhone

Mary Dean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Dean Affiliation: Jun. 23, 2026 I want to keep the reporting quarterly. Less reporting equals less transparency and more opportunities for fraud.

Mary Beth Dean, teacher

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mary devault — Jun 23, 2026
Subject: S7-2026-15 Comment From: mary devault Affiliation: Jun. 23, 2026 Always a good idea to keep informed as much as possible

Sent from my iPhone

Mary Dulberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Dulberg Affiliation: Jun. 23, 2026 Quarterly reporting is one way to check on companies and make sure what they are doing is following the rules.
I'm a parent and a grandparent and quarterly report cards helped hold my kids accountable and not rushing at the last minute to fix something.
I am also
a volunteer coordinator and sometimes it is hard to hold volunteers accountable for what they are doing, check-ins help keep everything good before it gets bad.
Please keep the reporting quarterly.

Mary Ellen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Ellen Affiliation: Jun. 23, 2026 Keep the quarterly reporting. I want to see quarterly reports. Thank you. Mary E. Gerbasi

Sent from my Galaxy

Mary Ellen Bartochowski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ellen Bartochowski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change quarterly reporting. There is a system in place that works for everyone. I rely on quarterly reporting to keep up with my portfolio. If there is not transparency, I will be forced to remove my assets. I would rather stash my cash under my mattress then leave it to those who's

intentions I question.
MaryEllen Bartochowski

Mary Ellen Sanchez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Ellen Sanchez Affiliation: Jun. 23, 2026 Mary Ellen Sanchez, investor. Retired Teacher trying to survive. Honesty is the Best policy. What could possibly be the benefit of allowing thieves to hide? KEEP IT QUARTERLY!

Mary Ellen Williams — Jun 23, 2026
Subject: S7-2026-15 From: Mary Ellen Williams Affiliation: Jun. 23, 2026 Less room for fraud

Sent from my iPhone

Mary Ellis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Ellis Affiliation: Jun. 23, 2026 Quarterly reporting should remain! Investors need to know what is going on.

Mary F. Smith Controller, Davis Publications, Inc., RETIRED — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary F. Smith Please! Quarterly reporting keeps Corporations and their officers honest! Remember the Enron disaster? We cannot repeat that especially in this very corrupt, dishonest political environment. Keep the quarterly reporting! The financial safety of citizens depend on it. Thank you.

Mary Fields — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Fields Affiliation: Jun. 23, 2026 Another corrupt act by this administration! Make those billionaires even richer with their hands in the cookie jar. Stop ruining this country.

Mary Foster — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Foster Affiliation: Jun. 23, 2026 My name is Mary Foster, and I'm concerned about the most powerful having leeway to abuse systems with no accountability. I think SEC reporting should continue to be required quarterly.

We are living in a time where corruption is rampant. Don't encourage it.
Thank you for your time,
Mary Foster

Sent from my iPhone

Mary Freeman None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Freeman Keep it 4 times per year. Anything less invites corruption. It's like leaving the fox in the hen house. Keep it 4 times per year.

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mary gardiner — Jun 23, 2026
Subject: S7-2026-15 From: mary gardiner Affiliation: Jun. 23, 2026 It costs taxpayers far too much in cleaning up fraud. Let's keep keeping them honest!

Mary Gray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Gray Affiliation: Jun. 23, 2026 This is nothing more than a gift to big institutions and corporate investors. It is shameful. There is no need to make this change other than to disadvantage the retail investor.

Sent from my iPhone

Mary Hammer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Hammer Affiliation: Jun. 23, 2026 Transparency needs to remain. This is just another way to mask greed and corruption. I do not support this idea. Quarterly reporting must be kept.

Mary Hazel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Hazel Affiliation: Jun. 23, 2026 For the benefit of all investors keep the quarterly reporting rules in effect. It keeps the investors informed and has been beneficial for years. If it ain't broke, don't fix it!
Mary E Hazel ,
1735 Mistletoe,
Mountain Home AR 72653-4523

Mary Heider — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Heider Affiliation: Jun. 23, 2026 Keeping it quarterly just makes sense as is working to everyone's advantage. Transparency is one advantage but "doing the books" each quarter is just standard practice, isn't it? I just don't see the problem of the current reporting system.
Thank you,
Mary Heider, retired educator

Mary Hill hughes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Hill hughes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: please keep quarterly reporting of public companies.. it is

that simple. They are public companies and the public deserve to hear what is happening. Say no to the probability of insider training occurring by not having quarterly reporting. Thank you, Mary Hill Hughes

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Mary Jackson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Jackson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
More reporting instead of less will equal and encourage more accountability. Please don't put our hard earned dollars in jeopardy. We have a fixed income we depend on.

Mary Jane — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Jane Affiliation: Jun. 23, 2026 Stop giving corporations immunity to commit financial crimes against the ameican people and investors .

Sent from my iPhone

MARY JANE NEVIN — Jun 23, 2026
Subject: S7-2026-15 Comments From: MARY JANE NEVIN Affiliation: Jun. 23, 2026 Any business entity or person that needs to hide their books from public scrutiny for an additional 6 months is being honest or straightforward with you . Please do not support ANY legislation that isn't honest or straightforward in their request and any legislation that has great potential to harm or secretly cost money to Consumers. We need you to stand up and help protect the people first. Businesses who are dishonest should not be allowed to stay in business.

Sent from my iPad

Mary Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Jones Affiliation: Jun. 23, 2026 Heck no this is only good for insiders trading not us regular folks

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Mary Kampa — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Kampa Affiliation: Jun. 23, 2026 Leave things as they are.

Mary Kay Elloian — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Kay Elloian Affiliation: Jun. 23, 2026 Immediacy of reporting is tantamount to accountability.
No hiding books or delayed reporting can be allowed.

Mary Kiewlich — Jun 23, 2026
Subject: S7-2026-15 From: Mary Kiewlich Affiliation: Jun. 23, 2026 Quarterly reports are needed to ensure that the requirements are met and that honesty prevails!!

Sent from my iPhone

Mary L Eich — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary L Eich As an individual investor and as a member of an investment club, I am opposed to the proposal to allow companies to report only two times a year. Fewer reports means less information, less transparency, and less-informed decisions for investors.

Mary LaPointe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary LaPointe Affiliation: Jun. 23, 2026 This is ridiculous. There are too many ways for large corporations to hide what is going on financially as it is. Small businesses have to file quarterly taxes and they don't have even a portion of the staff that large companies have to handle paperwork.
A move like this will make fraud easier for them and will make investing harder for us.

Sent from my iPhone

Mary Laucks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Laucks The proposal to allow companies to reduce public-company reports to just two reduces transparency. Companies must be transparent. I'm against this proposal.

Mary Leas — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Leas Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How dare you consider decreasing the timeframe where companies report out. Quarterly reporting is safe and responsible reporting. A six month blackout will cause volitility and loss for everyday Americans. Transparency protects American savings. Less transparency will fuel fraud.

This change would damage everyday Americans and threaten American financial security.

Do not move away from quarterly reporting.

Mary Letner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Letner Affiliation: Jun. 23, 2026 Stop doing this to us we work too hard for our money it will make it to where we cant shop at stores

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Mary Long — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mary Long Affiliation: Jun. 23, 2026 Keep Quarterly Reporting!!

Mary Lou Hassall — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Lou Hassall Affiliation: Jun. 23, 2026 Dear SEC, There is absolutely no reason to let companies slide on reporting that is beneficial to general investors. Please keep reporting requirements quarterly. I am a retired software developer and my invested savings and social security are my only lifeline to be able to survive.
Mary Lou Hassall, Pennsylvania

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Mary Love — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Love Affiliation: Jun. 23, 2026 What you're trying to do is shady.. KEEP IT QUARTERLY!!!

Mary Lu harrington — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mary Lu harrington Affiliation: Jun. 23, 2026 As a consumer, an investor, and because of concern for fraud from hiding reporting, I believe the quarterly reporting is necessary. There is no need to hide profits and losses for 6 mos. Be aboveboard w/ the public, your investors, and the media.
Mary Lu Harrington

Sent from my iPad

Mary Lyn Herdt — Jun 23, 2026
Subject: S7-2026-15 From: Mary Lyn Herdt Affiliation: Jun. 23, 2026 Quarterly reporting is a must. Corporate America has proven too many times prior to the required quarterly reports that all is not OK if they think they aren't being watched. I have much of my pension fund and personal investments in the stock market. I need and want quarterly reports in order ensure the continued ethics and financial health of the companies I support. M. Lyn Herdt, retired, Leland, NC.

Mary Martorell Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Martorell I rely on quarterly reporting to monitor my investments which is not a lot but all i have to live on. I need that to be informed. Please do not

remove this quarterly reporting.

Mary Massey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Massey Affiliation: Jun. 23, 2026 Trying to rip more people off? Mary Massey

Mary Massey

Sent from my iPhone

Mary May — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary May Affiliation: Jun. 23, 2026 In this corporate environment, the ability to perpetrate fraud is ever higher. Continue to make the corporate leaders accountable for their questionable actions by having quarterly filings and keep the penalties for perjury in place.
Mary May
Retired RN

Sent from my iPhone

MARY MCCALEB — Jun 23, 2026
Subject: S7-2026-15 Comments From: MARY MCCALEB Affiliation: Jun. 23, 2026 I want quarterly reports

Sent from my iPhone

Mary McHugh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary McHugh Affiliation: Jun. 23, 2026 Quarterly reporting helps us small investors to stay informed and better manage our investments. Please do not go to semi annual reports- hasn't worked well in the UK and will not benefit small investors here.

Mary Meyers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Meyers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why would the SEC ever do away with quarterly reporting for securities of public companies? I am a longtime investor and am appalled at the thought of this actually happening. Whoever came up with this plan should be fired immediately with no benefits because you can bet they have their hands in some deep pockets already! What in the heck is the SEC doing...letting the fox into the hen house? We investors have to rely on the SEC to police the public companies and expect that to continue for

additional protection of our investments. That is what you are paid to do and you should be ashamed to even think of letting we, the people, down.

Mary Mohr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Mohr Affiliation: Jun. 23, 2026 Keep reporting monthly. There is no reason why anyone's accounts should not be immediately transparent to the account owner.

Mary Mohr
Sent from my iPhone

Mary Moyer The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Moyer This is a bad idea. I need current, frequent business reports from the management of those in which I hold stock. Please do not reduce the reporting period from 4 to 2 times per year. Accountability is important.

Mary Mulligan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Mulligan Affiliation: Jun. 23, 2026 We The People demand you keep your books at a quarterly report! Enough of this money laundering shady type of reporting!

Sent from my iPhone

Mary Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Murray Affiliation: Jun. 23, 2026 STOP this!!! How much more can we take as regular investors? None of this is fair to anyone but the billionaires. STOP

Mary Musser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Musser Affiliation: Jun. 23, 2026 Do not change quarterly reporting. Dennis and Mary Musser. We worked and invested for years. It's so important to know how companies are actually doing. Now that we are retired, this is even more important information.

Mary Nell Thompson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Nell Thompson Less transparency is never better.

MARY OGLETREE — Jun 23, 2026
Subject: S7-2026-15 From: MARY OGLETREE Affiliation: Jun. 23, 2026 For heaven's sake, do not

cut quarterly reporting!
We all know that in this time of greed and lies coming from the government itself, MORE reporting would be a good thing!

Thanks,
Mary Ogletree, retired university professor
Allentown, PA

Sent from my iPad

Mary Olson Motley Fool and Provident I think companies need to inform we owners about "our companies" at least 4 times a year. Twice a year might not give me enough information to make a decision about my ownership in the company. Thank you. Mary Ol Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary Olson Motley Fool and Provident I think companies need to inform we owners about "our companies" at least 4 times a year. Twice a year might not give me enough information to make a decision about my ownership in the company. Thank you. Mary Ol Comments attached

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Mary Pat Keith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Pat Keith Affiliation: Jun. 23, 2026 These rules are in place for a reason!!! It is important to keep people accountable!
Mary Pat Keith

Mary Paul — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Paul Affiliation: Jun. 23, 2026 To Whom it May Concern,

I am deeply concerned by the proposed change to allow corporations to only report twice a year and not quarterly as they currently are required.

As someone who watched her parents sob at the devastation of their retirement fund during the Enron debacle.

As someone who lived through the Great Recession of the early 2000s and worked as a banker in a small-town community supported by the trades and agriculture.

I can firmly say, “Never again.” Never again will we allow large corporations to so broadly deceive us and profit from our loss. Never again will be allow them to bet on the failure of people losing their homes, their businesses, and their retirement. The health of the economy should be reflected by how many succeed because of it, not in spite of it.

The past has taught us we must watch every transaction with absolute caution. We must never allow the financial industrymore flexibility as it is so easily corrupted.

The rules are barely tight enough as it is. We cannot go back.

Mary Paul
Marketer and Graphic Designer

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mary pavano — Jun 23, 2026
Subject: S7-2026-15 Comment From: mary pavano Affiliation: Jun. 23, 2026 horrible, how much more can we get screwed???

Sent from my iPhone

Mary Petersen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Petersen Affiliation: Jun. 23, 2026 We must keep companies reporting their finances quarterly. We have enough corruption as it is !

Mary Phelps — Jun 23, 2026
Subject: S7-2026-15 From: Mary Phelps Affiliation: Jun. 23, 2026 The rich should also be held accountable. White collar crime is crime.

Sent from my iPhone

Mary Puccini — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Puccini Affiliation: Jun. 23, 2026 Keep the reports quarterly!!

Sent from my iPhone

Mary Quiram — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Quiram Affiliation: Jun. 23, 2026 The public needs to know what is going on with the companies they have invested their hard earned money with. It will make it where no one wants to invest in these companies. It’s already bad because of all of the underhanded deals that go on without our knowledge!

Sent from my iPhone

Mary Rentsch — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Mary Rentsch Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reporting. It helps me make reasonable investment decisions on the companies that I own.

Mary Ann Rentsch

Mary Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Roberts Affiliation: Jun. 23, 2026 Why are you allowing insiders to make rules that advantage them? If we all pull our investments, what do you have?

Sent from my iPad

MARY ROSS — Jun 23, 2026
Subject: S7-2026-15 Comment From: MARY ROSS Affiliation: Jun. 23, 2026 SEC, Please do not do away with quarterly reporting. We as investors rely on this every 3 months, not every 6 months. As a recent retiree, I rely on quarterly reports for investments in my IRA's that directly impact my livelihood going forward. Please take into account ordinary citizens that invest in public companies because this is one of the only ways we can research where our money sits. Thank you.

Mary Ross — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ross Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To do away with quarterly reporting is an absurd thought. This handcuffs ordinary individual investors and gives fraud within a company more months to grow. We as ordinary people, who invest in public companies, deserve to know on a quarterly basis what the balance sheet looks like, not on a semi-annual basis.

Mary S Deller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary S Deller Affiliation: Jun. 23, 2026 The SEC NEEDS TO KEEP QUARTERLY REPORTING!
Doing less allows more opportunity for fraud and cheating investors!

Mary Sarai — Jun 23, 2026
Subject: S7-2026-15 From: Mary Sarai Affiliation: Jun. 23, 2026 To the he SEC,

You need to keep Quarterly reporting. Add more if you'd like, but taking away is definitely not okay.

Thank You,
Mary Stenson

Mary Scheib — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Scheib Affiliation: Jun. 23, 2026 Mary Scheib, retired NP. Keep SEC reporting each quarter. Do not keep small investors in the dark.

Sent from my iPhone

Mary Schleifer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Schleifer Affiliation: Jun. 23, 2026 Mary Schleifer retired this matters to me because people's livelihood is at stake. My sister was the victim of greed. The SEC needs to be held accountable since they won't regulate themselves without rules put in place. Quarterly reporting should be at a MINIMUM. Make it monthly IMHO.

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mary schultz — Jun 23, 2026
Subject: Comment on S7-2026-15 From: mary schultz Affiliation: Jun. 23, 2026 I am Mary Schultz, a retired schoolteacher and office administrator in Rochester MI. I have been through horrible times in my life but have only gotten by because of the aid of my family and community. I was able to make it through it all. My 2 young "30ish" sons are struggling now to stay above water. We are the REAL people in this country.
I'm not stupid. I am no expert. BUT, I can READ. And I can see your desire to report only 2X annually is going to kill we basic Americans. You are killing your country by doing this. Please stop killing us. The struggle is REAL! We have human rights. Just because your leader doesnt give a care about any of us doesn't mean we have to submit to your fascist terrorism. STOP IT.

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mary senn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: mary senn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How is less information better! Don't become a member of the less we know club.

Mary St Dizier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary St Dizier Affiliation: Jun. 23, 2026 The SEC’s proposal to allow public companies to report financial results only twice a year would reduce transparency for everyday investors. Public companies have provided quarterly reports for decades, giving shareholders regular insight into revenue, profits, debt, and business performance. Reducing reporting to every six months could leave individual investors with less timely information while company executives, insiders, and large institutional investors continue to have greater access to business updates. Investors deserve more transparency, not less. Maintaining quarterly reporting helps ensure a fairer market, supports informed investment decisions, and strengthens accountability for publicly traded companies.

Mary Stoudemire Clark — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Stoudemire Clark Affiliation: Jun. 23, 2026 I am Mary Clark, a retired corporate trainer.

I do not support ignoring quarterly reporting for the SEC!

Companies and researchers rely on transparent and timely quarterly reporting
 to help assess the trajectory, stability, and scientific progress of biopharma companies developing promising therapies or contributing to the development of treatment.

As a mother of a son with cancer, it's important to me that new or emerging therapies
 are reported immediately.

Mary S. Clark

Yahoo Mail: Search, Organize, Conquer

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mary stout — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: mary stout Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not change stock quarterly reporting

Mary Swan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Swan Affiliation: Jun. 23, 2026 Quarterly reporting should continue.
Transparency ,accuracy and accountability should be the priority
~ Mary Swan

Sent from my iPhone

Mary Thomas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Thomas Affiliation: Jun. 23, 2026 As small retail investor, seeing quarterly reports are crucial for an informed decision.

Sent from my iPhone

Mary Thompson — Jun 23, 2026
Subject: S7-2026-15 From: Mary Thompson Affiliation: Jun. 23, 2026 Quarterly! Leave it be!! Mary Thompson, Retired Texas. Why wait until fraud happens, catch it before people lose money! 2008

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mary thurber Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mary thurber Companies should continue to report quarterly. This is important information for investors.

Mary Vitell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mary Vitell Affiliation: Jun. 23, 2026 This responsibility came into being in order to make sure company execs were clearly aware of what was going on within their businesses. It is called accountability. We, the people, WANT and NEED Quarterly accountability in our investments and in these current times require AT LEAST a quarterly report to verify this requirement. Quarterly reports MUST continue.

Mary Ward — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Ward Affiliation: Jun. 23, 2026 For the sake of transparency in our investments, I think reporting should be done quarterly

Sent from my iPhone

Mary White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary White Affiliation: Jun. 23, 2026 Hello,

I am writing to urge the SEC to maintain quarterly reporting. I am a licensed attorney with 25 years of experience in Washington state in both the public and private sectors. I am also a former Naval reservist (IS-3, NAVAIR RES Whidby), a widow, the mother of two successful adults, a grandmother, a former special education teacher, and...more.

At the age of 60 I have seen our economy take plenty of severe hits over time. I have seen how the average taxpayer, citizen and small investor / business owner often take the hardest hits and are the last to see economic risks rising. Transparency, predictability and regulation are very important for the health of our national economy in a rocky and unpredictable global climate, and are fair to the American taxpayer whose labor, education, and hard work have made corporate profit possible. Transparent reporting arms and informs the smaller investor and individuals with information and data-- offering a fighting chance to make smart decisions, protect and diversify assets, and understand the workings of economies, nationally and internationally. That should be a goal to pursue not to avoid.

We all know that invested money grows faster and is already less vulnerable to taxation and regulation than money earned through work, salary, and labor. Those with money already have a huge advantage when it comes to making more, to put it simply! I know this because my family and I

I have been on both sides of the educational and financial gulf between Americans. None of my grandparents made it through high school; they lived hardscrabble lives in rural areas On the edge of poverty, with little or no support or safety net from government or anywhere beyond their community. Yet...both of my parents became physicians and research scientists, putting themselves through medical school. Me and my three siblings all have graduate educations and doctorates- JD, Md, Ph.D!! My grandparents and my parents helped to make this possible through savings, small investing, and careful economic decisions as well as foolish ones. They sought and relied upon publicly available data as they learned how to invest savings wisely. .Money is a platform for personal, intergenerational success and Americans have the right to try and make enough money to succeed either directly through their labor or the goods they produce, or through intelligent investment.

Our rules and regulations regarding securities, finance, banking, investment, and corporate records should be geared towards transparency and an even playing field. This should not frighten anyone- it should be the norm. The only reason for reducing quarterly reporting is to "hide the ball" and I hope you quickly and soundly reject it. Don't fix what is not broken please! The entire investment and financial/ banking/ securities sector of our economy should not fear truth, honesty, transparency, and commitment to allowing hard-working and intelligent citizens and small investors to improve their lives financially including through prudent investment. There is no eliminating the risk involved but education is not a bad thing and information should be equally available to the public across the board, not sequestered in hard to find places and opaque documents. Playing games to intentionally make this harder is immoral and in my view should be illegal.

Reducing the frequency of reporting would mean delaying the dissemination of information that would cause a prudent investor to take note and possibly act to protect their assets. It would also delay shining the antiseptic sunlight of public attention on unsavory economic practices and actions. It would effectively mean that those on the "inside" enjoy a jumpstart on abandoning or divesting from the security entirely or otherwise protecting their assets. That's not how these rules are meant to work and would defy the purpose of the regulation and the SEC as a whole. It would also be conducive to higher risk activity and accounting "shell games," more destructive to the economy and markets generally.

We already have wealth concentrated to a dangerous (obscene?) degree at one end of the economy - identifiable as "the one percent." At the other end of this fiscal titanic is a vastly disproportionate segment of the population - under-educated, under informed, "declining" by most measures, and generally disenfranchised. In between is a very tiny and pinched, vanishing "middle class" which both sides continue to look to, to bear the burden of sustaining our society, national identity, and much of the taxation funding the nuts and bolts of America! This is unsustainable as you surely know. It is not in the self interest of any bank, corporation, investor, fund or even moderately well to do individual citizen to ignore this situation because it WILL destabilize and possibly collapse our nation in the end. I am obviously referring to a larger picture and Issues stretching for beyond the proposal to reduce the frequency of reporting. But the issue is a canary in the coal mine.

We have enough national and corporate wealth in this nation to allow all citizens a basic chance at fiscal stability and advancement. Financial education should be imperative for all Americans at least through secondary school. I urge you to act in the interest of our nation as a whole and in the interest of all our citizens by upholding if not strengthening rules and regulations that require frequent open dissemination of economic information and data concerning securities in a manner

that is direct, transparent, and motivated by honesty as well as a commitment to continue growth and income for those who play by the rules. Do not forget you are an organization and institution created and funded by the same American taxpayers and nation you should be serving. The SEC is not a private business founded to further the interests of an economic elite.

Thank you in advance for considering my input.

Mary V. White, WSBA 23900
104 Cascade Place
Cashmere WA 98815

Mary Woolslayer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mary Woolslayer Affiliation: Jun. 23, 2026 The stock market is getting a black eye with all the insider trading by the powerful. The general public needs as much info as possible to stay abreast of company inner workings. We don’t have insider info therefore need quarterly statements.

Sent from my iPhone

Mary Wright — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mary Wright Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You already know what is at stake. Aren't you tired of the Trump Regime's manipulation of anything that doesn't benefit him and his family?
Please keep quarterly reporting. Don't put yet another curtain across the People's right to know.

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mary zemke — Jun 23, 2026
Subject: S7-2026-15 Comment From: mary zemke Affiliation: Jun. 23, 2026 This is insane no accountability? This sets us up to be robbed as individuals. No more protections for our people. This is a unfair tfoebpeoplr

Sent from my iPhone

Maryam Hjersted — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maryam Hjersted Affiliation: Jun. 23, 2026 Billionaires would love your proposal. They get all the inside information. This is just another attempt to transfer wealth out of the people's wallets, and into theirs. Move to monthly reports
instead.

Yahoo Mail: Search, Organize, Conquer

Maryann Podolski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maryann Podolski Affiliation: Jun. 23, 2026 THDTo the Securities and Exchange Commission:
I am writing to you to advise that I want my quarterly reports! I want to be able to check on corporations that I have invested in. Please DO NOY CHANGE the current policy. It is fair and keeps some sense of responsibly within the corporations.
thank you

MaryAnn Rowe — Jun 23, 2026
Subject: S7-2026-15 Comments From: MaryAnn Rowe Affiliation: Jun. 23, 2026 Quarterly, on-time reporting is key for stock holders to keep track of their portfolios. It also keeps corporation's transactions more transparent so stockholders can make better informed decisions.

Maryanne Porter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maryanne Porter Affiliation: Jun. 23, 2026 The US needs quarterly reports. Agreeing to longer term reporting is counter to transparency.

Sent from my iPhone

Maryburns Neer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maryburns Neer Affiliation: Jun. 23, 2026 Keep it as it is

Sent from my iPhone

Marye Phillips The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Marye Phillips Decreasing transparency in this way is a bad idea. It will increase uncertainty and volatility in the market. Keep required reporting quarterly.

MaryEllen Smith N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: MaryEllen Smith Unfortunately I am not financial savvy nor tech savvy, however publications being negated down to two I believe is a disservice as we were all raised that especially with finances all of our i's should be dotted in all of our T's crossed. I just want what is right to be correct for all, there's always someone worse off than we are and being dishonest is not a way to make money so I think the reports should stay as they are and not succumb to nefarious ideas can only think that's the only reason why things would change, I'm not an intelligent person I didn't go to college and I live a very meager lifestyle but for those that need that bit of information they should have it and should be kept abreast. Thank you for your time, I wish everyone continued success with finances, health, and happiness. We need to be honest individuals and demand respect and honesty for and from all.

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maryk1216 — Jun 23, 2026
Subject: S7-2026-15 Comments From: maryk1216 Affiliation: Jun. 23, 2026 Rene Brock, retired, My family worked and saved our money. We invested by researching companies and following financial services. We learned CEOS will use short term gains reports to cover up long term bad decisions. Accountability protects investors. Quarterly reports with truth and responsibility are important.

Sent from my Galaxy

Maryl Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maryl Myers Affiliation: Jun. 23, 2026 Please keep the Quarterly reporting!! Thank you!

Sent from my iPhone

Marysue Blackwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Marysue Blackwell Affiliation: Jun. 23, 2026 I want to KNOW WHAT I OWN ALL THE TIME. No going dark & keeping me IN THE DARK. That means it’s possible that there could be theft or illegal trading happening. Forget the idea. I want the SEC to be accountable at all times with my money. They are responsible!

Mary Sue Blackwell

Mat Coady — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mat Coady Please keep quarterly reporting periods. A decision to do bi-annual is insufficient for investors to be able to understand a company's performance, and therefore we're working in the dark. More information = more transparency, which we truly need.

Mateo Navarro — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mateo Navarro Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why do you feel the need to continue to help those on the top?? As a government agency, you should be representing the interests of the American people, not the people at the top who continue to make the lives of everyday Americans worse. How dare you?

Matt Bukovy — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Matt Bukovy Affiliation: Jun. 23, 2026 As someone who is just starting my retirement, I'm nervous enough. I can think of NO good reason why I should not be kept informed of my hard-earned life's savings. Keep the reports quarterly!

Matt Bukovy | Mortgage Loan Originator
NMLS 755921

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Matt Cronin Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Cronin This is a terrible idea. Removing transparency and benefiting corporate insiders only. Why?!!! Do not do this!!!!!!!!!!

Matt Decker Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Decker I believe by changing the quarterly reports to biannual, disservice will occur. Individual investors will suffer from lack of knowledge and transparency. There could be long term ramifications from a change and a major lack of trust from the stock holders to the companies they purchase. Malfeasance could occur with certain companies and those out of the know could lose their investments.

Matt DeJordy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt DeJordy I am writing to formally express my opposition to the Commission's proposed rule under File No. S7-2026-15. While I support the Commission's underlying mission to maintain fair, orderly, and efficient markets, the current proposal introduces significant operational complexity and unintended economic consequences that outweigh its stated benefits. My opposition is grounded in three primary concerns: Disproportionate Compliance Burdens: The proposed framework imposes extensive administrative and reporting requirements that will disproportionately strain market participants. Rather than streamlining oversight, it introduces redundant layers of bureaucracy that will divert critical resources away from core operations and risk management. Chilling Effect on Market Liquidity: By introducing overly prescriptive mandates, the rule risks disincentivizing market participation and suppressing capital formation. A healthier regulatory approach would focus on principles-based oversight rather than rigid, granular restrictions that stifle market dynamism. Lack of Demonstrated Necessity: The proposing release fails to provide a compelling, data-driven cost-benefit analysis that justifies such a sweeping regulatory intervention. Implementing these changes without a clear, empirical link to systemic risk mitigation creates unnecessary friction for investors and institutions alike. Instead of adopting the rule as proposed, I urge the Commission to withdraw this proposal or substantially modify it to incorporate a more balanced, simplified approach that prioritizes market efficiency alongside investor protection. Thank you for considering these comments.

Matt Doyle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Matt Doyle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Having earnings reports on a quarterly basis is a worthwhile safeguard that allows investors to make the most astute decisions with regard to investing. I hope you consider maintaining them.

Sincerely,
Matthew Doyle

Matt Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Matt Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Individual investors deserve the same access to information as institutional investors. Please reject this proposal!

Matt Maguire — Jun 23, 2026

Subject: File No. S7-2026-15 From: Matt Maguire Please do not switch to bi-annual financial reporting. Maintain quarterly reporting! We need more transparency, not less. Stockholders deserve regular, transparent communication from the leadership of the companies in which they own stock. Do not move to only twice per year financial reporting. Thank you!

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matt metzger — Jun 23, 2026
Subject: S7-2026-15 Comments From: matt metzger Affiliation: Jun. 23, 2026 Quarterly or death. Mangione is not alone.

Sent from my iPhone

Matt Miller Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Miller More transparency, not less, is needed.

Matt Mullis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matt Mullis Affiliation: Jun. 23, 2026 Matt Mullis, retired financial advisor, MBA in finance and accounting. This move is absolutely absurd! Investors, both self and professional, rely on this data to make informed decisions. This rule does nothing to better the country as a whole. It's only purpose is to relieve the firm of unwanted, yet necessary reporting, that can only be construed as detrimental to the share holders, to which the firm owes us first duty.

Matt Mullis
229-256-1969
mgmullis@gmail.com

Matt Quinton Concerned Citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Quinton Transparency is a requirement for legitimacy. This works in government as well as business. Less transparent business will be seen as a less legitimate business.

Matt Relich — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Relich I oppose the proposed change to reduce public company reporting from quarterly to semiannual disclosures. As an investor, I rely on regular financial reporting to understand the performance and direction of the companies I own shares of. Less frequent reporting would not reduce uncertainty. It would simply leave investors with less information for longer periods of time and likely result in larger surprises when new information is finally released. I am also not convinced that reducing reporting frequency meaningfully addresses concerns about short-term thinking. The issue is how investors and management teams respond to information, not the existence of the information itself. Public markets function best when investors

have access to timely, transparent disclosures, and I believe the current quarterly reporting framework strikes an appropriate balance between transparency and reporting burden.

Matt Robbins Monarch Realty, Inc. ,President — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Robbins As a 40 plus year business owner I firmly believe transparency is a very essential part of building a business or company and that honest and timely communication provides the best service for your clients and customers. They deserve it because you are asking them to invest their very hard earned money in your product or your service. Reducing reporting requirements for public company reports from quarterly reports to just semi annual reports could lead to a catastrophic collapse of investor confidence in ANY company in my opinion. That is simply too little communication from company boards to their investors. The investor would be getting less timely and less accurate communication precisely at a time when A I and electronic trading is increasing ar a speed we have never known. A company's fate can rise and fall so much more quickly in this environment and if anything, companies should be required to provide MORE information not less in such a time as this. After all, investors are in essence minority owners of a company and deserve to be kept MORE fully informed, not LESS informed. Thank you. Respectfully Submitted, Matt Robbins Monarch Realty, Inc. President

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Matt Rutten The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Rutten Please do not reduce the number of reporting cycles

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Matt Simmons — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Simmons Do not reduce reporting requirements to biannual. Quarterly reporting is essential.

Matt Stedman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matt Stedman Affiliation: Jun. 23, 2026 Good attempt at more market manipulation. Who's behind this? no

Sent from my iPhone

Matt Ware — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matt Ware Good afternoon, I'm writing to let you know that I strongly oppose allowing public companies to reduce the number of annual reports they issue. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please DO NOT reduce the number of reports that public companies are required to issue. Thank you for your consideration. Best, Matt Ware

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Matteo Portinari The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matteo Portinari At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Taking the reports away makes everyone less informed, informations shall be available to investors, while witholding it does not serve any real purpose

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Matthew — Jun 23, 2026
Subject: S7-2026-15 Comment From: Matthew Affiliation: Jun. 23, 2026 Matthew Harhai, farmer, Quarterly reporting is essential for all shareholders.

Thanks so much!

Matthew Harhai

Founder / Farmer

Goat Plum Tree Farm LLC

443-735-4575

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Cybee is dedicated to donating a portion of all profits to novel mushroom research.

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Grab a shirt from our Etsy Store

Matthew Alschuler President, Cotton Expressions, Ltd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Alschuler I am very concerned about public corporations reducing their reports from quarterly to biennial. As public corporations we, the public, the owners, deserve to be kept abreast of our investment. Waiting six months after a good, or bad, report before knowing if it was a fluke, or a precursor to a company going under will simply make the market more volatile, stocks riskier, and cause greater losses to individuals and retirement accounts. I hope the SEC will maintain the current rules that require quarterly filing. Thank you, Matthew Alschuler

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Matthew Blackburn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Blackburn Affiliation: Jun. 23, 2026 My name is Matthew Blackburn, and I feel we need even more transparency, not less. Make accounting great again, and let's do it monthly!

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Matthew Cyriac — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Cyriac I'm writing because I want to see public companies retain quarterly reporting (four reports per year).The proposal that is on the table that would let companies choose to report only twice a year, and in my view that would be a step backward for transparency and for individual investors like me. To me, investing is ownership. When I buy shares, I'm choosing to own part of a business—and I believe that ownership comes with a reasonable expectation of regular, standardized communication. Quarterly reporting is one of the

clearest ways public companies stay accountable to their owners, not just to analysts or large institutions with more access. I understand the arguments for moving to semiannual reporting: lower costs and less pressure to manage quarter-to-quarter. But I don't think either point outweighs the downside. Reporting is part of the bargain companies make when they choose to access public markets, and with today's tools and processes, I'm not convinced cutting disclosure in half is the right way to reduce burden. As for short-termism, I don't believe it's caused by the existence of quarterly reports—it's caused by how people react to information. Removing updates won't make markets more patient; it will just make investors like me less informed. What worries me most is that less transparency increases uncertainty. Companies will still operate every day: strategies will shift, risks will emerge, customers will come and go, and performance will change. If I only get official updates twice a year, I'm left filling the gaps with incomplete signals and speculation. And when the information finally arrives, the surprises are likely to be bigger—potentially leading to more abrupt price moves and higher volatility. Quarterly reporting helps me make better decisions, compare companies more consistently, and maintain confidence that markets are operating with fair, timely disclosure. For those reasons, I support keeping four reports per year and I oppose moving to optional semiannual reporting.

Matthew Denton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Denton As a part time owner of thousands of businesses around the world, the information provided in quarterly reports helps me make better investing choices. Lowering that number to two would make me half as informed of an investor. It is hard enough to make a living! I want to know as much as possible about the companies I'm investing in. Transparency is also critical. Many of the businesses that are publicly traded completely change how the world works. The public deserves to know what is in these quarterly reports. Thank you for your consideration.

Matthew Everett Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Everett Less accountability without quarterly reports

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Matthew Fleisher None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Fleisher We need to know as much information as possible as soon as possible to make decisions about whether we wanna own the company or not therefore two times a year does not work. It should be more than four but we've accepted four times per year. Thank you

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Matthew Howe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Howe Greetings. As a retail investor who avidly reviews 10Ks and 10Qs, I'm very much in favor of companies reporting their financials four times a year. I believe twice a year would leave too wide a gap to track performance. It would lead to more volatility and more surprises, both good and bad. Now, I write a lot of covered calls and tend not to write them as earnings approaches on a given company. Thus in a way, semi-annual reporting would help my covered call writing as there would be less downtime while I wait out earnings. Even so, I'm still very strongly opposed to the change. Thank you for your time.

Matthew Jackson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Jackson As a keen investor I greatly appreciate transparency of companies and regular quarterly reporting so I can dive through the numbers and get a better sense of where to put my money, to ensure the highest growth possible. I am incredibly grateful for this United States of America not only for the opportunity to invest but also the wondrous innovations which have and hopefully continue to happen from publicly listed companies. To ensure USA remains as THE BEST place to invest I am considerably concerned that quarterly reporting could be done away with. If this were to happen I would not be able to do the quality of research that I do and would HAVE to SIGNIFICANTLY reduce my capital in US markets. Thank you for reading my comment and have a good day!

Matthew Leibowitz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Leibowitz Changing from 4 to 2 required financial reports per year would be a significant reduction in financial transparency. As a shareholder or a potential shareholder, I strongly prefer to have the relevant financial information available to me quarterly to best assess trends and make informed decisions. I am strongly against the proposed change.

Matthew Leininger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Leininger Affiliation: Jun. 23, 2026 Why has FRAUD , THIEVERY , AND DISDAIN FOR CITIZENRY Become the business NORM.....YOU ALL WILL ANSWER TO A " HIGHER" POWER

Matthew Mason — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Mason Affiliation: Jun. 23, 2026 I trade stocks, and I've done my fair share of research into every aspect of stock trading, but every time I talk to the stock guy who is supposed to assist me in my investing and explain how it works. He seems to tell me the exact opposite of what I expect: investing in AI, investing in pharmaceuticals, investing in stocks that have literally soared so high it's almost inevitable. Icarus is going to fall, and doesn't really explain any of his reasoning because all of it comes from places he probably can't or won't willingly tell me, because I'm so disconnected from the whole process, as if it mattered anyway. After all, a quintillionaire could simply whisper nuh uh and influence stock prices; how am I supposed to trade like that? Sure, I'll let you own this apartment. Still, I won't tell you how much I charge when you're getting evicted or if I'm going to drop by. By the way, I tell your neighbor all of these things. I just don't tell you because you're broke as ****, there's literally no amount of research that I could do that would ever even scrape the nuts of standing in the right room or calling the right person for their advice, and all of this is being gate kept so at bare minimum can I at least be able to see where my money goes when I give it to a ****ing company that kind of seems like the whole god **** point of investing in stocks now doesn't it?

Sent from my iPhone

Matthew Mcanulty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Mcanulty Writing in after being informed of this through my community to respectfully disagree with this intended proposal. As a relatively young investor i likely and hopefully have a long many years ahead of me to keep investing in great American businesses both large and small and hopefully to continue my investment success. the quarterly reports i get from businesses are critical pieces of information that i analyze every quarter and helps me to make well informed buy, sell, or hold decisions. When the frequency of this information dwindles it is much more harder to properly value and assess a stock and the underlying company finances behind the stock. This will inevitably result in some businesses that may be burning through my cash, as well as other investors cash and using it ineffectually while we shareholders are not privy to the fact that our money and belief in the business is essentially being taken advantage of. taken advantage of because potentially the company could be sitting on known bad financials and it isnt clear until its too late for the average investor. This lets unsavory financial details be swept under the rug and public shareholders are then left holding the bag. If we own part of the business and fund its operations, we deserve to know how that money is being spent. And, for a company that is a very large size and not a small cap ie something like spacex there is absolutely no reason they cannot take the time to have and follow proper accounting procedures as well as file transparent and clear quarterly reports on the financial standings of the business. If they do not want to comply with this, then my personal opinion is they should stay private and seek private equity and not ask for funding as a public c corporation. C corporation should carry extra reporting responsibilities. Thank you again for listening!

Matthew McClellan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Matthew McClellan Affiliation: Jun. 23, 2026 My name is Matthew McClellan. I am a vice president at a major US bank, with 28+ years in the industry. I do much of my work within the areas of risk and compliance.

Allowing corporations six months to release their reports would be a bad idea because it creates a much larger “information gap” between when performance/risks develop and when the public learns about them. Concretely:

Delays detection of problems: Fraud, aggressive accounting, liquidity trouble, or major adverse events could persist for months before investors get official, standardized disclosure.

Reduces investor ability to make informed decisions: Investors (especially retail investors without access to management) get fewer verified data points, so they have less basis to price risk and adjust portfolios.

Increases harm when surprises finally hit: With less frequent reporting, the market may “catch up” all at once, producing bigger repricing swings and more volatility.

Weakens market discipline: Interim disclosure is one way public scrutiny disciplines management; stretching the cycle gives more room for undesirable behavior before it’s exposed.

Creates comparability and “gaming” issues: If some firms report more often than others (or change behavior over time), comparisons across peers get harder and incentives can shift around the timing of disclosures.

We both know that this is not the time for weaker controls and lighter monitoring. The SEC can do much to patch up and maintain its reputation right now by doing the right thing.

Thank you.

- Matthew

"Experience is what you get when you didn't get what you wanted. And experience is often the most valuable thing you have to offer." - Dr. Randy Pausch

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Matthew McCotter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew McCotter Reporting requirements should be maintained quarterly. As an individual investor, quarterly reporting enable to manage my investment in a company in a more timely manner.

Matthew Nagi — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Nagi Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please.do not entertain 6 month reporting. I am a CPA and a former fortune 500 employee who worked in the SEC reporting group.
A reduction in the reporting cycle from 3-6 months will leave the public blind for too long. It will also decrease the quality of the filings and the frequency of the filing HELPS the preparers to maintain the skills required for a compliant and accurate preparation.

Matthew Ohrenberg — Jun 23, 2026
Subject: S7-2026-15 From: Matthew Ohrenberg Affiliation: Jun. 23, 2026 If anything quarterly reporting should be moved to monthly reporting. These are publicly traded companies and there should be consequences for corruption.

Matthew Oltmann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Oltmann Affiliation: Jun. 23, 2026 My name is Matthew Oltmann. I don’t think this would be a good idea. It is a step backward and doesn’t benefit the common person.

Matthew Osterholt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Osterholt Affiliation: Jun. 23, 2026 Good morning, all quarterly (or more) reporting must continue! We must hold business accountable or they'll pursue unethical business practices (as they have proven time and again) that harm
their employees and customers.

Yahoo Mail: Search, Organize, Conquer

Matthew Osterholt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Osterholt Affiliation: Jun. 23, 2026 Good morning, all quarterly (or more) reporting must continue! We must hold business accountable or, as they have proven time and again, they'll pursue unethical practices that harm their employees and customers.

Yahoo Mail: Search, Organize, Conquer

Matthew Pava — Jun 23, 2026
Subject: S7-2026-15 Comment From: Matthew Pava Affiliation: Jun. 23, 2026 I don't want to lose my retirement investments. I've been saving for 18 years.
Matthew Pava
Software Developer

Matthew Seed — Jun 23, 2026
Subject: S7-2026-15 Comment From: Matthew Seed Affiliation: Jun. 23, 2026 In the age of information , the only reason to withhold information that we have always had access to before is to take our power away and to steal from us. There is no honorable reason for this and the implementation of it is insulting. At least half of us are not stupid. We are however, very fed up and there is going to be a reckoning that you will wish you had a ouded if this downward slide continues.

Matthew Sheldon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Sheldon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To the Commissioners:
I submit this comment as an individual investor whose portfolio, savings, and retirement future depend upon timely, transparent, and accurate financial disclosures. I strongly oppose any effort to weaken quarterly reporting requirements or permit companies to report only twice annually.
The SEC's mission is clear: protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. Reducing disclosure frequency undermines each of these objectives.
A six-month reporting blackout is an invitation for misconduct to fester and for material problems to remain hidden from public investors. Fraud does not occur on a six-month schedule. Earnings deterioration, liquidity problems, accounting irregularities, and operational disruptions can emerge rapidly. Delaying mandatory disclosures merely increases the amount of uncertainty and allows issues to compound before investors are able to react.
Such prolonged periods without required reporting would also exacerbate market volatility. When months of previously undisclosed information are released at once, stock prices are more likely to experience sharp and disruptive movements. Investors deserve a steady flow of information that promotes efficient price discovery and confidence in the marketplace.
Transparency is not a burden. It is the foundation of fair and competitive capital markets. Timely disclosure benefits investors, companies, and the economy as a whole. Weakening these standards would disproportionately harm retail investors while advantaging insiders and sophisticated institutional participants with greater resources and access to information. Ordinary Americans should not be placed at a disadvantage simply because they lack the means to navigate extended periods of uncertainty.
Frankly, reducing reporting frequency amounts to blindfolding everyday investors. Americans who

are diligently saving for retirement, funding college educations, and building financial security should not be asked to invest with less information and greater risk. The Commission exists to protect investors, not to shield corporations from accountability or to diminish transparency in the name of convenience.
I urge the Commission to reject any proposal that would eliminate or weaken quarterly reporting requirements. Investor confidence is built upon trust, and trust is built upon timely disclosure. If the SEC permits six-month reporting intervals, it risks eroding confidence in U.S. capital markets and betraying the very investors it was created to protect.
The Commission should strengthen transparency, not weaken it. Investors deserve more sunlight, not less.
Respectfully submitted,
Ins. M. Sheldon
Chicago, Illinois
Individual Investor

Matthew Storch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Matthew Storch Affiliation: Jun. 23, 2026 Quarterly reporting is critical to enable retail investors to make informed decisions. There is absolutely no justification to reduce the reporting requirements. Businesses already gather this data on an ongoing for internal purposes and decision making and reporting it is a a minimal burden, if any. I am retired after 30 years in the insurance industry, working for some of America's largest insurance companies. I know how much data companies gather. I spent 8 of those years as a fraud investigator, and based on my experience I believe that any reduction in transparency would have very dubious motives.

Matthew Tully — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Tully Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
If anything, we need more transparency and data backed proof in investing regulations- not less. This is a part of the ongoing mission and charter of the SEC, and shouldn't change now. Your job is to protect all Americans and the economy we build together, not to line the pockets of the few.

Matthew Zemke NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthew Zemke I do not think it is a good idea to reduce the required number of reporting periods per year, from four to two. While I do appreciate that companies expend a good amount of energy to report financial information, it is extremely important to me as a part owner in many of these companies to receive and review this information at least on a quarterly basis. Less information would significantly impede my ability to pass judgment on company ownership.

Matthias Lipinski — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Matthias Lipinski Affiliation: Jun. 23, 2026 We need the efficiency of our markets that comes with quarterly reporting.

Sent from my iPhone

Matthrw Rogness Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Matthrw Rogness It is imperative that quarterly reporting remai in place. As a retail investor, companies being required to report on a quarterly basis, absolutely needs to continue. The more information we individual investors have, the better we can make informed decisions. It is already challenging enough to get truthful information in the current era of constant disinformation. Requiring quarterly reporting by public companies is in the best interest of everyone, even corporate America. These critical financial facts companies must report on, help to to keep investors informed and give us an unbiased look into corporate performance. Please support the continuation of quarterly reporting! Beat regards.

Maura McGovern — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maura McGovern Informing investors only 2 times a year is wrong. . Please continue the requirement for 4 reports per year!

Maura McGowan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maura McGowan Reducing the number of public company reports (less transparency), doesn't eliminate transparency, it increases it. Please keep the current quarterly reports which provides the investor with more information to make informed decisions. Thank you Maura McGowan

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Maureen — Jun 23, 2026
Subject: S7-2026-15 From: Maureen Affiliation: Jun. 23, 2026 My name is Maureen Neeley I live in Indiana . I had friends that due to unscrupulous actions they lost homes or even lost families because of it. It's very important that the SEC continue to require quarterly reporting and monitor this because it's too easy for the greed to get ahead.

Sent from my iPhone

Maureen Allesi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen Allesi Affiliation: Jun. 23, 2026 Corporations need MORE monitoring and oversight, not less. For those of
us who remember Enron and the thousands that lost their jobs and
retirements, those of us who heard the stories of grandparents none of
whom were "investors", of the ompact of the great depression on every
day people recognize the importance or all previous worthy SEC
regulations that protect Americans of all statuses. I remember well also
as a new college graduate doing door to door needs assessment interviews
of Senior Citizens many of whom worked for Art Metal in my small city
brought to tears that their entire life retirement savings were swept
away when Art Metal folded. SEC needs to maintain independence and
responsibility. What is great for business is rarely beneficial to the

general good.

Maureen Baioni — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen Baioni Affiliation: Jun. 23, 2026 Need to Keep the reporting Quarterly (or even Monthly)!
30+ years in Commercial Banking of a major Commercial Bank, I prepared financial spreadsheets as an Assistant Credit Analyst. The statements are monitored & needed for the Senior Credit Analyst to analyze so the Commercial Loan Officers & Executive Loan Committee can make a good decisions for lending..
The financial statements can signal when & if there might be an arising problem. The statements show the strengths & weaknesses of the company.
Based on the Q FS reporting, the Loan Officer can coach the company or may need to pull back the lending, so not to lose money for the bank. By moving to SA, it may put the bank in a compromising position & may be too little too late to “fix the problem”. This could be detrimental to the lender, who could potentially lose money!
Being in the Special Asset Department; I saw enough cheating & theft; hold them accountable so they don’t ‘break the bank’ & cause more “write-offs”!
Maureen Baioni
Commercial Banking/
Special Asset Department
Assistant Credit Analyst

Sent from my iPhone

Maureen Berrie-Lawson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen Berrie-Lawson Affiliation: Jun. 23, 2026 Everyone accountable for company funds must be held to reasonable reporting standards. Reducing the frequency of financial releases, especially for companies that have had their hands slapped for dastardly practices, is unconscionable. 4 times a year is a reasonable request. Thank you for maintaining it.
--Maureen Berrie-Lawson, Defender of Civil Liberties

Maureen Carmickle — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Maureen Carmickle Affiliation: Jun. 23, 2026 Maureen Carmickle - retired - Michigan
This is a no brainer. Why would you want to go back to bi-annual reporting when the data clearly shows that you would potentially lose a third to half of your investment revenue. This would be a huge blow to people who are retired and already struggling to live on a fixed income. Not to mention young people who are trying to save for a new home, their kids college, their retirement future, etc. It sounds to me like Washington wants to keep people poor instead of letting them build wealth for their future. Also, this would affect the economy because people would have less buying power; hence less money being put back into our economy. This proposal makes no sense.

Sent from my iPhone

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maureen flynn — Jun 23, 2026
Subject: S7-2026-15 Comments From: maureen flynn Affiliation: Jun. 23, 2026 Quarterly reporting is barely enough, to remove any portion of how reporting is done at present, to not actually increase it, is to put the everyday wealth of America at risk, significant risk. Maybe enough of us will die who have long memories, but in the meantime keep your enforcement level at least at this minimum.

Maureen Fujimori — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maureen Fujimori Public company reports should continue to be made four times a year. Shareholders need transparency in order to make decisions based on good information. Thank you for your consideration.

Maureen Gonzalez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Gonzalez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue to issue quarterly statements. As a retired person, it is important to stay current and abreast of trends and changes in the market. My well being and that of my family depends on remaining financially fit,

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Maureen Griffin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Griffin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing as an everyday investor to voice my strong opposition to the new proposal that would end quarterly reporting requirements for public companies. While some may view quarterly statements as repetitive administrative burdens, they are actually a vital safeguard for the retail investment community. Forcing companies to report only twice a year would effectively let public entities go dark for six months at a time, creating a severe information imbalance.
This shift would dramatically benefit corporate insiders who maintain daily access to operational data, while leaving ordinary investors completely in the dark. You do not need to be an institutional market analyst to understand that reducing corporate transparency directly harms the public.
I urge the Commission to consider the severe consequences of this proposal: Risk to Personal Financial Security: Eliminating quarterly reports directly threatens my personal portfolio, hard-earned savings, and long-term retirement stability. Retail investors rely on consistent data to make informed, safe choices for their financial futures. Breeding Ground for Corporate Fraud: A six-month reporting blackout creates an unacceptably long window for financial mismanagement, executive misconduct, and fraud to fester undetected. By the time a semi-annual report is published, severe internal damage could already be irreversible. Increased Market Volatility: Reducing the frequency of public data will inevitably lead to massive, unpredictable stock price swings. Instead of steady market adjustments based on regular quarterly updates, the market will experience violent shocks every six months when half a year of backlogged data is suddenly released. Erosion of Market Fairness: A fair and efficient stock market is built entirely on equal access to information. Stripping away quarterly transparency destroys the level playing field, transferring market power away from the public and into the hands of privileged insiders.
The SEC’s core mission is to protect investors and maintain fair, orderly, and efficient markets. This proposal does the exact opposite. I strongly urge the Commission to reject this change and maintain the current quarterly reporting framework to protect everyday American investors.

Sincerely,
Maureen Griffin
Los Altos, California

Maureen Guido — Jun 23, 2026
Subject: S7-2026-15 Comment From: Maureen Guido Affiliation: Jun. 23, 2026 CEOs and their administrators need to continue to be held accountable by continuing quarterly reporting with their signature. It’s good for them, their shareholders and the public. Trust is everything!

Sent from my iPhone

Maureen McCarthy — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maureen McCarthy Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
i do not want this change to go into affect. I want to continue quarterly required reports.

Maureen McPherson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen McPherson Affiliation: Jun. 23, 2026 There needs to be more oversight and regulation, NOT LESS!!!

Maureen Mott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Mott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quarterly!!!

Maureen Pescaia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen Pescaia Affiliation: Jun. 23, 2026 I trust no one who's not willing to give quarterly readouts. Keep it every quarter. We've had enough pillaging in the last year and a half.

Get Outlook for iOS

Maureen Petersen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Petersen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not change the reporting for publicly traded companies from quarterly to semi annually. There is too much corruption and financial manipulation to let companies report only twice per year. Thank you

Maureen Petersen

Maureen Weir — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maureen Weir Affiliation: Jun. 23, 2026 Do NOT make this change. It will widen the gap even more between the wealthy and everyone else . That is a situation that leads to disaster throughout civilization history

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Maureen Yocum — Jun 23, 2026
Subject: S7-2026-15 From: Maureen Yocum Affiliation: Jun. 23, 2026 DBA Maureen Nelson; Artist, Retired; Washington State (the other Washington on the Left Coast); Billionaire's have been scamming us all to get where they are and the biggest scammer is now
a trillion are and has control of all our data through his Q scam using Anonymous conspiracy theories and facts and more recently creating DOGE. I am among the whole lot of us who are being manipulated by the rich grifters stealing our Data for for their own
profit. AI is stealing our power grid and not ONE CITIZEN wants to see these power centers in their State. The elite need to be audited hard in the Quarterly Reporting of the SEC. Corporations of this magnitude should be absconded by the Federal Government
and the CEO's et al in these corporate scams should be put in jail and fined as per the laws of our land. They are killing our freedoms daily and it's getting much worse quickly through the eugenicistic plans openly discussed by the elites. We know these truths
to be self evident so please SEC, drain the swamp! Let freedom once again reign in our land. Look towards Albania, Palestine, Lebanon etc. where our Government, the Federal Reserve and the elite corporation CEO's are destroying humanity as we live and die
by their dictates. I hope trh8s is long and comprehensive enough for SEC to take a closer look at the State of the Union.

Yahoo Mail: Search, Organize, Conquer

Max Hite — Jun 23, 2026
Subject: S7-2026-15 Comment From: Max Hite Affiliation: Jun. 23, 2026 This just seems like a way for more fraud to happen, and for there to be less accountability on the part of major corporations. The SECs job is to keep things above board and legal. With that considered I think more reporting would be a good idea and not less.

Maxwell Hite

Max Jauregui — Jun 23, 2026
Subject: S7-2026-15 Comment From: Max Jauregui Affiliation: Jun. 23, 2026 Need to keep quarterly reporting.

~ Max W Jauregui

Max Larochelle — Jun 23, 2026
Subject: File No. S7-2026-15 From: Max Larochelle Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Maxim Beerman Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maxim Beerman I'm retired, disabled, & have just SS & my savings to live off of. I have a son in college & wife to support. I rely on the quarterly reports to track & adjust my investments as market conditions change. Reducing this reporting to twice yearly increases my risks & forces me to make fewer/larger adjustments. More broadly, this will result in more market volatility with bigger swings and more shenanigans as investors seek additional information by any means possible to get ahead of these bigger swings. Please maintain corporate quarterly reporting so the market maintains a manageable level of stability.

Maximilian Leutermann US NAVY — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maximilian Leutermann Quarterly reports is the bare minimum that companies should be held accountable to produce. In today's information rich environment more transparency should be the expectation rather than the exception.

Maxine O'Brien — Jun 23, 2026
Subject: File No. S7-2026-15 From: Maxine O'Brien Quarterly reports need to be maintained for transparency and better information to allow me to understand the viability of my investments and to pivot if required to more profitable investments. I support myself and do not rely on government assistance. Business moves so fast these days quarterly reporting is one way of really understanding how a business is going.

Maxwell Singer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Maxwell Singer Affiliation: Jun. 23, 2026 if you think hiding their crimes will save them, it won't

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Maya Arroyo Burton — Jun 23, 2026

Subject: S7-2026-15 Comments From: Maya Arroyo Burton Affiliation: Jun. 23, 2026 Maya Arroyo Burton
Executive Assistant

I think quarterly reporting is important because it promotes corporate accountability and transparency. It gives consumers and investors information they can use to make informed decisions, especially when considering long term contracts or services. This is particularly relevant for utilities, telecom providers, and subscription based services, since company performance and business decisions can ultimately affect what consumers pay.

Mazen Abouhatab The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mazen Abouhatab Public Companies should continue to report 4 times a year.

Mckenzie Golden — Jun 23, 2026
Subject: S7-2026-15 From: Mckenzie Golden Affiliation: Jun. 23, 2026 McKenzie Golden, Educator, NY
The SEC must report quarterly to keep the markets as fair as possible. By educating the public, we encourage public and private oversight. More oversight equates to less bad actors and more financial equality.

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mcorby53 — Jun 23, 2026
Subject: S7-2026-15 Comment From: mcorby53 Affiliation: Jun. 23, 2026 I'm a retired senior on Social Security making ends meet with a part-time job. How dare you even think about making it easier for greedy wealthy corporations to make more money off our backs and get to hide it so we don't know what's going on. Don't do this to us. This reporting ought to be more frequent, not less. Michael Corby, 72, Wilmington Delaware

Sent from my iPhone

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mdannyp — Jun 23, 2026
Subject: S7-2026-15 Comments From: mdannyp Affiliation: Jun. 23, 2026 If anything we need more oversight not less. These big companies have no morality and will lie cheat and steal.

Sent from my Galaxy

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mdp — Jun 23, 2026
Subject: S7-2026-15 Comments From: mdp Affiliation: Jun. 23, 2026 Full disclosure and transparency are critical to prevent fraud and abuse. Do not roll back quarterly reporting as our strong and dependable economy thrives on this transparency!

Me — Jun 23, 2026
Subject: S7-2026-15 Comments From: Me Affiliation: Jun. 23, 2026 M.Bifulco, Nurse - This matters because accountability is still paramount in business practice: American citizens deserve transparency and responsibility taken by corporations quarterly - NOT less often!

Sent from my iPhone

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me viccione — Jun 23, 2026
Subject: S7-2026-15 Comment From: me viccione Affiliation: Jun. 23, 2026 ME Viccione Customer Service

sent by: me viccione
from: beautiful
satellite beach

florida

Medik Erbrick Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: Medik Erbrick We as investors have the right to be informed.

Meg McGowan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Meg McGowan Affiliation: Jun. 23, 2026 We apparently NEED TO KNOW!!!
Margaret McGowan, Caregiver as an American, I'm entitled to know!

Meg Nelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Meg Nelson Affiliation: Jun. 23, 2026 Keep quarterly!

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Meg Nelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Meg Nelson Affiliation: Jun. 23, 2026 Keep quarterly!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Megan Black — Jun 23, 2026
Subject: S7-2026-15 Comment From: Megan Black Affiliation: Jun. 23, 2026 Quarterly reporting is crucial to the little remaining integrity of our financial institutions. Please keep the requirement for quarterly reports.

Sincerely,

Margaret Black

Megan Gerseny — Jun 23, 2026
Subject: File No. S7-2026-15 From: Megan Gerseny I don't believe it is in the best interest of the public, for whom these disclosures are intended, to reduce the number of annual discloses from 4 to 2. Providing quarterly updates to the public helps companies be transparent in all their dealings and allows their boards to know that shareholders will be reviewing their company consistently. The public are the share holders of these companies. If they didn't want to report to the public they could have stayed private. You can bet their Board of Directors will still required quarterly reports on the company, and the public should be no less informed.

Megan Mooney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Megan Mooney Affiliation: Jun. 23, 2026 Megan Mooney, CFA manager research consultant. In doing research for my clients, quarterly filings are necessary to ensure I am doing my fiduciary duty. Semi-annually leaves a lot of ambiguity leading to higher volatility in the markets.

Sent from my iPhone

Megan Noble — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Megan Noble Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want quarterly reporting!

Megan Wolski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Megan Wolski I am concerned that reducing public reporting

from quarterly to semiannual filings would materially reduce transparency for investors and increase uncertainty in the markets. Public companies should provide timely, standardized disclosure so investors can evaluate performance, risks, and material changes on a regular basis. Many Americans rely on the public markets through retirement accounts, savings, and long-term investment portfolios. Less frequent reporting would make it harder for ordinary investors to assess companies, compare performance, and respond to changing conditions. I urge the SEC to preserve quarterly reporting requirements and maintain the level of disclosure that supports fair, efficient, and informed markets.

Meggen Dean — Jun 23, 2026
Subject: S7-2026-15 Comments From: Meggen Dean Affiliation: Jun. 23, 2026 Keep it Quartly You Thieves!!?

Mel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mel Affiliation: Jun. 23, 2026 Nope.
Every publicly trade company does their books monthly. To require quarterly public reporting is not a stretch. Shareholders and the public deserve full transparency.

Sent from my iPhone

Mel Iahucik Finance — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mel Iahucik I am writing to protest a proposal that is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Stop this from happening and to stop the chaos it will cause.

Mel Mobley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mel Mobley I am against this reduction in reporting. To reduce the number of filings by public companies, you are allowing companies to keep investors less informed. Not only will there be more uncertainty by the investors, the market movements will likely be more volatile as the reports will more often contain significant changes to the company's outlook. Not only is this rule bad for investors, it will likely be bad for the economy overall.

Mel Wood — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mel Wood Affiliation: Jun. 23, 2026 Keep companies above board by reporting Quarterly!! Thank you

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Melanie — Jun 23, 2026
Subject: S7-2026-15 From: Melanie Affiliation: Jun. 23, 2026 With so much fraud being exposed at

every level in our government, we can't let let companies continue to hide the truth about their business dealings and where they may or may not be funneling money to.

Keep the quarterly reports and disclosures. Enforce more transparency. Maybe even pass a law that no money leaves the U.S. banking system without a paper trail and review by the treasury department.

Melanie Arntsen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melanie Arntsen Please keep quarterly reporting. This provides more transparency into the business. Reducing to semi-annually would be detrimental to average investors.

Melanie Brown — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melanie Brown Affiliation: Jun. 23, 2026 Earnings should be reported quarterly! No exceptions! Too much corruption as it is. We need accountability and transparency in reporting!

Melanie Brown
Strategic Business Assistance - SBA Lending Expert

678-296-9350

RUN YOUR BUSINESS; I’LL FIND THE MONEY$

Melanie Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melanie Johnson Affiliation: Jun. 23, 2026 Melanie Johnson, Retired
Please keep SEC reporting quarterly. I invest in the stock market and I like to be informed on a regular basis.

Warm Regards,
Melanie Johnson

Melanie M (Fathom) — Jun 23, 2026
Subject: S7-2026-15 From: Melanie M (Fathom) Affiliation: Jun. 23, 2026 My name is Melanie, I live in Central Indiana with my husband. I am a health care worker and my husband works for a large retail corporation. It's important to us for the SEC to require quarterly reporting to ensure the integrity of the financial system and the broader economy and to prevent a collapse of our economic system (like with the Great Recession). The CEOs who lead these large companies owe the general public and their stakeholders ongoing communication in the form of these reports. Thank you.

Sent from my iPhone

Melanie Wahl — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melanie Wahl Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not want quarterly reporting!
We monitor our investments for we are on a retirement budget and this could affect our ability to pay for insurance and our livelihood!
This action could devistate us financially!

Melany Villeneuve — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melany Villeneuve Affiliation: Jun. 23, 2026 Must keep surly reporting!!

Melba Gustafson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melba Gustafson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission
Keep quarterly reports! It is the right thing to do!

Melinda Gottlieb — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melinda Gottlieb Affiliation: Jun. 23, 2026 I believe companies should be held to quarterly accounting. Investors deserve to know how their money is being spent. Transparency is essential to a democratic capitalist society.
Melinda Gottlieb
Retired newspaper librarian

Melinda

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melinda lanigan — Jun 23, 2026
Subject: S7-2026-15 From: melinda lanigan Affiliation: Jun. 23, 2026 Hello. This is regarding the proposed change to the quarterly reporting being cut down to every six months. Did we learn nothing from the past financial crises that have happened? The rules were made to make companies accountable, to lessen fraud, and to make sure that people know what is happening with their hard-

earned money. We cannot create and maintain a strong financial system and then open it to bad actors who will inevitably take advantage of that system. Thank you.

Melinda Lanigan
Senior Copy Editor, Palm Beach Media Group
Tallahassee, Florida

Sent from my iPhone

Melinda Shannon — Jun 23, 2026
Subject: S7-2026-15 From: Melinda Shannon Affiliation: Jun. 23, 2026 Quarterly reporting serves to protect Americans from fraud. Do not change the rules.

Melinda E. Shannon, SPHR/CIR/PMP

Sent from my iPhone

Melisa Tsylor Personal investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melisa Tsylor I strongly disagree to a change in quarterly reporting to just semi annual reporting. The standard was set long ago and I do not think reducing the reporting will benefit individual investors. I rely heavily on the current quarterly reports in making decisions on buying or selling stocks in companies. With AI functions being available to corporations, the burden of quartering reporting is significantly less than it was just a few years ago. I would suggest more reporting instead of less with all the new technology.

Melissa The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melissa Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. There is no benefit to the owners of publicly traded companies to have less information.

Melissa Bertuzzi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melissa Bertuzzi At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. I need to be able to evaluate companies on what is actually happening on a regular basis. Twice/year may seem easier, but it will make investing more risky and will decrease my ability to analyze the companies that I own.

Melissa Brooker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melissa Brooker Affiliation: Jun. 23, 2026 Melissa Brooker Retired SOLDIER

Quarterly Visibility is critical for all individual walks of life to make educated decisions to support and improve individual circumstances.
Do not let greed lead. CARE.
Leave Quarterly Reporting in place.
Sincerely,
Melissa Brooker

Sent from my iPhone

Melissa Bush — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melissa Bush Affiliation: Jun. 23, 2026 Don't fix what is not broken!

Melissa Butterfield — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melissa Butterfield Affiliation: Jun. 23, 2026 Keep the quarterly reporting in place.

Sent from my iPhone

Melissa Cantrell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melissa Cantrell Affiliation: Jun. 23, 2026 You are trying to further weaken the US financial system and undermining what little faith we have in the markets.

Melissa Caveney The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melissa Caveney Public companies should continue to be required to publish quarterly financial reports. The purpose of financial reports is informed decision making. Given the pace businesses currently operate, even quarterly reporting may not be sufficient to spot trends in time change behaviors. As a former CPA, I’ve seen first hand how quickly the health of a business can change. Reducing the number of public company reporting to two times per year will increase uncertainty, volatility and manipulation of data. If this proposal is being considered in order to reduce costs, I believe the trade-offs will far outweigh any cost savings. I respectfully ask that this proposal be denied.

Melissa Chan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melissa Chan Affiliation: Jun. 23, 2026 To Whom It May Concern:

My name is Melissa Chan. I am an investor and I feel as an investor transparency is needed. Therefore, I believe quarterly reports are necessary and the idea of biannual reports harbors illicit information and data.

Sincerely,

Melissa Chan

Melissa Chappell — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Melissa Chappell Affiliation: Jun. 23, 2026 I strongly oppose this proposed rule of allowing public companies to report just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For me as an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings.

Thank you,

Melissa Chappell

Melissa Cope Private Citizen / Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melissa Cope Do not change reporting rules. Companies should report 4 times a year. (I am 57 and worked in the financial industry in my 20's and have been an investor in the markets all my adult life.)

Melissa De La De La Cruz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melissa De La De La Cruz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: It's not enough to only serve the billionaire class and leave the rest of us in the dark. The SEC was created to protect the public from exactly what you're proposing. STOP TRUMPISM CORRUPTION

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melissa hatler — Jun 23, 2026
Subject: S7-2026-15 Comments From: melissa hatler Affiliation: Jun. 23, 2026 Come on, how are we going to survive, plus if all our money is gone WHO is going to buy enough product for corporations to survive. If the his happens I will pull all money out of all investments and banks. No more I don’t trust any of you people you only want money and power. Shame on you, I pray that Karma will be swift and hard for all of you. One day it won’t be good for all of you that are checking out the public. All that the white house is doing and now you too! Disgraceful!

Sent from my iPhone

Melissa Henry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melissa Henry Affiliation: Jun. 23, 2026 No changes!

Sent from my iPhone

Melissa Novak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melissa Novak Affiliation: Jun. 23, 2026 Hello my name is Melissa Novak, and I am a Senior Comms Specialist.
I just learned that you want to take away quarterly reporting.
It seems pretty obvious that you wouldn't want to be transparent with the public if you had something you needed to hide... So what are you trying to hide by not reporting?

Sincerely,
Melissa Novak

Melissa Reddington — Jun 23, 2026
Subject: S7-2026-15 From: Melissa Reddington Affiliation: Jun. 23, 2026 Melissa Reddington in St Petersburg FL
Im in sales. I've lived ed through every economic crash since Reagan's voodoo economics. If the SEC eliminates quarterly earnings reports you will destroy our economy. ENOUGH! We the people have had enough. Remember your duty is to protect the American financial system for everyone NOT just the 0.01% Do your job!

Melissa Van Guilder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melissa Van Guilder Affiliation: Jun. 23, 2026 Quarterly reports should be kept. Most businesses have to do it...why not you?

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melissa varela — Jun 23, 2026
Subject: File No. S7-2026-15 From: melissa varela less regulation is not the answer. i am an accountant and have helped file these reports. reducing the number of reporting transmissions is unfair to the investors that rely on them

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Melissa Wood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melissa Wood This would be a terrible lack of transparency. Please continue to require public company reports 4 time per year.

Melissa Zupancic Sandy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melissa Zupancic Sandy Affiliation: Jun. 23, 2026 72yr old retired nurse-We need to be aware on ongoing basis, too much is hidden and changes in 6 months It’s our savings and we deserve to know quarterly

Melissa Zupancic Sandy

Sent from my iPhone

Melody Borch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Melody Borch Affiliation: Jun. 23, 2026 My name is Melody Borcherding. I am a teacher. I am also a small investor, but as I move towards retirement, I need to know what companies are reporting sooner not later. Therefore, I do not want the reporting window to be lengthened to six months. Please keep well established rule if reporting every 3 months. Thank you,

Melody Borcherding
NBCT -ENL Pronouns She/Her

Melody Jones — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melody Jones Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I'm 7 years from retirement. We need transparency and I prefer a quarterly reporting. 90% of my retirement is in stocks. I'm also scared that more fraud could happen. Thank you.

Melody Richey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melody Richey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Less accountability always leads to dumpster fires that the American people are left to clean up. When is less accountability ever a good thing?

Melonie Noel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Melonie Noel Affiliation: Jun. 23, 2026 KEEP IT

Sent from my iPhone

Melvin Conser — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Melvin Conser Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: with the advent of LLM/AI and the automation it affords easy at the click of a button report generation, there is no excuse for not generating quarterly or more frequent reports. Transparency matters!

Melynda Flaggard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Melynda Flaggard investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Merci torres — Jun 23, 2026
Subject: S7-2026-15 Comment From: Merci torres Affiliation: Jun. 23, 2026 Quarterly reporting keeps companies that require investment capital on track and lessens the probability for mass fraud. An added benefit is keeping CPA jobs, since AI is not 100% reliable. As for the expense that this quarterly report may generate, it's well worth it if it's going to prevent fraud,
keep our investments safe and the decisions to support on our hands. KEEP IT QUARTERLY

Meri Cohen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Meri Cohen Affiliation: Jun. 23, 2026 This is a terrible idea. Stockholders. Citizen. We need transparency and accountability.

Meri-Kay Bertin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Meri-Kay Bertin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop with the nauseating trumpism ploys; there's usually something regarding $$ for the trump crime family whenever such a proposal carries a negative spin on it which affects the innocent people.

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meridethtohayes — Jun 23, 2026
Subject: S7-2026-15 Comments From: meridethtohayes Affiliation: Jun. 23, 2026 First of all, for general investors, there are No Good Reasons At All that the current structure should be changed. There are, however, A Myriad of Great Reasons why it should not be.
Anyone supporting the change will be forever scrutinized for it.
We will make sure it haunts you forever.

Merna Blagg — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Merna Blagg Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Accountability is crucial! Demand the quarterly reporting!

Merriah Sample — Jun 23, 2026
Subject: S7-2026-15 Comment From: Merriah Sample Affiliation: Jun. 23, 2026 My name is Merriah Sample and I have worked hard as an educator for the past 27 years please don't allow this change to happen it disgusts me to see all the corruption and this is going to rob Americans of our hard earned retirement money so our insider trading government can manipulate markets and we are left with nothing.
Thank you for your attention to this matter.
Merriah Sample

Sent from my iPhone

Merrigay Steskal — Jun 23, 2026
Subject: S7-2026-15 Comments From: Merrigay Steskal Affiliation: Jun. 23, 2026 My name is Merrigay and I am a property manager. Companies should be held accountable for their actions, one of the only ways to do that is to see their numbers and how they got where they are. DO NOT allow them to stop showing them by removing the quarterly requirements. This is a checks and balances process and it needs to remain as such, quarterly.

Sincerely,
Merrigay Steskal

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mesears12 — Jun 23, 2026
Subject: S7-2026-15 From: mesears12 Affiliation: Jun. 23, 2026 Do your darn job properly and leave it Quarterly!

Sent from my Galaxy

MG — Jun 23, 2026
Subject: S7-2026-15 Comment From: MG Affiliation: Jun. 23, 2026 To Securities and Exchange Commission:
Accountability is utterly important, achieved best with quarterly reports, not by reducing to bi-annual. Don't reduce reporting requirements. Keep corporations honest, help them stay focused on their mission.

Marcy Greenhut

Be the environment. Be the planet. Be part of the solution.

MGRM — Jun 23, 2026
Subject: File No. S7-2026-15 From: MGRM I believe that shortening annual reporting to 2x year would fall short of being transparent. 4x would be more in line of knowing what's going on in a company as an investor.

MHDZ — Jun 23, 2026
Subject: Comment on S7-2026-15 From: MHDZ Affiliation: Jun. 23, 2026 This proposal would be a disaster for retail traders and hurt accountabily

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MiaBlack1234 — Jun 23, 2026
Subject: S7-2026-15 Comment From: MiaBlack1234 Affiliation: Jun. 23, 2026 Trans
TT

R
Transparency is key.
Quarterly reporting should be a non-negotiable.
Reporting every six months is a bad idea for investors.

Melissa Lieberman

Sent with Proton Mail secure email.

Micah Byrd — Jun 23, 2026
Subject: S7-2026-15 From: Micah Byrd Affiliation: Jun. 23, 2026 Keep the reporting exactly how it is! Why enable these crooks?

Mich Cl — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mich Cl Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not leave investors in the dark more than now with rules changes.

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mich dolan — Jun 23, 2026
Subject: S7-2026-15 Comment From: mich dolan Affiliation: Jun. 23, 2026 Quarterly reporting provides jobs, and protects investors, allowing them to make important moves with their money. Reducing accountability to twice a year will only benefit those who are trying
to hide errors or bad decisions. More accountability, not less! Sincerely, Michele Dolan, retired former investor from Florida

Yahoo Mail: Search, Organize, Conquer

Michael The motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael I've been investing for a long time and I've relied on receiving company information/reports MORE THAN 2x @ year.

Michael & Paulette — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael & Paulette Affiliation: Jun. 23, 2026 It's important for all investors to know what administrators of the organizations we invest in are doing. Unless you can convince us that changing the rules back to the ones that gave us less protection ate better, don't change them.
Thank You,
Paulette Whinnery

Paulette Whinnery
Crestline Refinishing &

Bathcrest of Santa Barbara County
805-937-9533

Merchant Circle:
https://www.merchantcircle.com/bathcrest-of-santa-barbara-county-crestline-refinishing-santa-maria-ca
Google Web Site
https://bathcrestsb.business.site/

Houzz
https://www.houzz.com/professionals/specialty-contractors/crestline-refinishing-and-bathcrest-of-s-b-county-pfvwus-pf~1478309603?

Michael A Caddell The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael A Caddell Please do not reduce the number of required reporting periods. Fewer reporting periods means not only less transparency, but also means a greater opportunity for volatility, which can lead to shareholder losses and potential litigation. This would definitely be a step in the wrong direction. Shareholders – who are the owners of publicly-traded companies – deserve better!

Michael Adams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Adams Affiliation: Jun. 23, 2026 Seriously? Come on knock of your BS ,quit tryn'a be a criminal.. keep quarterly guys and gals 😃.

Michael Adler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Adler Affiliation: Jun. 23, 2026 Dont stop the quarterly signings!

Michael Allred — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Michael Allred Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Mandatory quarterly reports were put in for a very good reason. We need the transparency they promote. Think of the harm this can do.

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michael anacker — Jun 23, 2026
Subject: S7-2026-15 Comments From: michael anacker Affiliation: Jun. 23, 2026 Do not let this happen another way to take advantage of investors

Sent from my iPhone

Michael Ancy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Ancy Affiliation: Jun. 23, 2026 Please keep quarterly reporting! This frequency of reporting provides necessary transparency to keep investors informed. Thanks

Sent from my iPhone

MICHAEL ANTHONY THOMAS CEO OF AN INDEPENDANT INSURANCE AGENCY — Jun 23, 2026
Subject: File No. S7-2026-15 From: MICHAEL ANTHONY THOMAS I respectfully request that we investors as owners of stock in companies continue to get at least 4 reports a year on all companies so that we can be wise investors. Twice a year, especially in our volatile market today, is just not enough to know what is taking place within a company. Thanks, Michael A Thomas

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Michael Bahurinsky — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Bahurinsky Don't be stupid. I know this is good to hide money and cook the books, but if this passes, it'll solidify my complete and utter lack of faith in government.

Michael Baily — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Baily I am writing as an individual investor to express my opposition to the Commission’s proposal to permit voluntary semiannual reporting via Form 10-S. Reducing corporate disclosure frequency from quarterly to semiannual intervals will harm retail investors and decrease market efficiency. I urge the Commission to reject this rule change for several reasons: 1. Individual investors rely entirely on public filings to evaluate companies. Extending the reporting window to six months ensures that insiders, hedge funds, and institutional traders with direct corporate access will have an even greater advantage over retail investors who are increasingly left in the dark. 2. A six-month reporting gap means operational failures, the effect of economic changes, and changes in competitive landscape could remain hidden from public view for half a year. This delayed transparency prevents retail investors from making timely portfolio adjustments. 3. Concentrating financial disclosures into two reporting windows instead of four would make earnings releases even more significant. Stock prices could experience even larger, more violent swings as six months of accumulated data is digested by the market. 4. If reporting cadences become voluntary, comparing a semiannual company against a quarterly competitor within the same industry will become increasingly difficult, complicating fundamental analysis for individual stock pickers. 5. Lastly, companies are already seeing the benefits of using AI to streamline data collection and reporting. If anything, companies should leverage AI to provide financial information to investors more frequently, not less. For these reasons, I urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting on Form 10-Q. Transparency and timely disclosures are a bedrock of investor confidence and promote fair public markets. Sincerely, Michael Baily

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Michael Beyries — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Beyries I am retired and living on social security and stock market investments. I am able to afford a big house and I am helping to support three sons, three grandchildren, and a great-grandchild because of those investments. Quarterly reports from companies I'm invested in are important to me and to other "owners" of stock. Please do not allow public companies to skip half of those reports.

Michael Bieber Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Bieber I would prefer you NOT allow public companies to reduce the number of public company reports from four times a year to just two. As an investor in ownership of businesses I deserve regular transparent communication from that business, by reducing reporting requirements it will weaken the connection between companies and their owners.

Michael Block — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Block Investing in a company makes me a part owner, no matter how small my ownership is. I want to continue to have quarterly updates on all my investments. Reducing reporting requirements weakens the connection between companies and their owners. Fewer reports might reduce costs, but in todays age of AI and increasingly efficient disclosure tools, even that point is debatable. Companies have always had to manage quarter to quarter and that won't change if we leave things alone. In the meantime, short term investing will always be in play and for those that are not investors in businesses, but merely traders, quarterly reporting will not change that. But short-term traders are based on how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient, but rather just makes everyone less informed. It is not debatable that when you have less information you would end up with less-informed owners.

Michael Boeckman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Boeckman For the individual investor , I think this is a very bad proposal. Since when does less reporting help the small investor looking for information? Twice a year is not enough! I think such a proposal will lead to more uncertainty and volatility if such a proposal is adopted. We need more transparency for financial reporting, not less.

Michael Bonnstetter Mötley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Bonnstetter Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Michael Bruzdzinski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Bruzdzinski Affiliation: Jun. 23, 2026 Keep the quarterly reporting to avoid the possibility of fraud and to provide investors with a better indication of

performance

Yahoo Mail: Search, Organize, Conquer

Michael Bunney N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Bunney I oppose reducing corporate reporting from quarterly to semiannual. This reduces transparency and puts delays shareholders' ability to recognize trends that need to be addressed.

Michael Cain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Cain A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake!

Michael Campbell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Campbell I believe more reporting is generally better than less reporting.

Michael Campbell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Campbell As an investor transparency is important. Quarterly reporting is a necessary element of a corporation being transparent to its owners and a cost of doing business. The cost of doing this reporting is small in comparison to the sales of SEC regulated companies. Our government should continue to be interested in keeping corporations responsible and accountable to its owners. Keep the quarterly reporting that was hard fought for for good reason.

Michael Cappuccitti None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Cappuccitti Terrible idea. Public investors are already in the dark on many things and this only makes that worse.

Michael Chupa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Chupa As a citizen with exposure via my retirement savings accounts to the broader market, I strongly urge that the SEC rescind any attempt to decrease the transparency available to the community via public corporate filings. The proposed rule would cut the information required by filers by 50%! With corporate malfeasance and profits at record highs, it's not too much to ask for some manner of information that can be used by the investing community to hold corporate officers and boards to account. Reject Semiannual filing; retain quarterly filing requirements.

Michael Cirone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Cirone I do not agree with this latest attempt at thievery & fraud . We should all be concerned about AIs involvement as well. If it looks like fraud..it usually is!

Michael Clark Chartered Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Clark I learned from a trading stock service. The proposal to change two Public reporting to twice a year is an issue for retail investors who rely on quarterly financial reports to mange their investments. For that reason quasrter reporting must remain and have full transparency

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Michael Cody CPA, AICPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Cody This would be bad for the investor. As a CPA it is getting easier to issue financial statements. The burden is not as bad as it seems.

Michael Cohen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Cohen Affiliation: Jun. 23, 2026 I am Mike Cohen, and I believe tje public should have the right to know quarterly earnings. You corporations are why America is dying, and when we all are gone you genuine blubbering greedy fools will have nothing. It's almost like of you all just shut the hell up and gave us things we ACTUALLY want & need at reasonable prices you'd have the punlic on your side. Corporate suicide of course is a choice too.

By the way go **** yourselves.

Michael Cothran Jr None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Cothran Jr I am submitting to speak against S7-2026-15. This bill would only hurt retail investor and put them at a bigger disadvantage against large corporate firms. Information is more abundant for these larger firms, and retail investors rely on these quarterly reports. Similar bills in Europe have measureably hurt retail investors already.

Michael Couter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Couter Less information does not create better-informed owners. This is obvious to an individual investor. Corporations stand to benefit from this move at the expense of individual investors. They do not simply get to pull a "fast one" on us. KEEP QUARTERLY REPORTS.

Michael Cross — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Cross Affiliation: Jun. 23, 2026 Quarter reporting is best option to provide up to date info to investors and keeps the market stable.

Michael D Coen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael D Coen When it comes to administrative requirements I tend to fall on the side of less vs more. However, I am vehemently opposed to lowering the reporting requirement from quarterly to semi-annually. I firmly believe this is a recipe for a disaster in some cases. Quarterly reporting obviously does not prevent bad outcomes for management and stockholders but it does shorten the window for openly disclosing bad results, decisions, direction, profit, etc. We know there are poorly managed companies (and even well managed companies that simply made mistakes) that only disclose results because they are required to. Reducing that requirement to two times per year allows for bigger windows of bad and/or nefarious activity. It will also increase opportunities to double-down on a bad strategy or direction. Those bigger windows will have the ability to create much bigger losses and potential panicked reactions/over-reactions. The final question I would pose is if well managed companies are disciplined about producing monthly financials, why would we not continue to afford investors a quarterly glimpse into the state of affairs?

Michael Davies Motley Fool Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Davies Reducing reporting to semi annual does not help investors keep up to date on financial and other information and thus the ability to make timely decisions on their investments. Please keep quarterly reporting in place .

Michael Davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Davis Affiliation: Jun. 23, 2026 Keep the reporting quarterly. I'm sure the accounting systems are quite capable of keeping up on a quarterly basis. And we'll know if the numbers are bad sooner

Michael C. Davis
600 Roosevelt Blvd. Apt 108
Falls Church VA. 22044

“If human marks matter, there are thousands of years of history on this creek, and if life matters, there are millions of years, and if reality matters, the creek is a recent wrinkle on the face of eternity.” – Charles Bowden

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Michael DeLaney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael DeLaney Reducing Corporate Public Reporting requirements from 4 times a year to 2 is a very bad idea that only leads to less informed investors… Please don’t approve this proposal…

Michael Dougherty AI Growth Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Dougherty Keep transparency alive! Submitting financial information quarterly may be more costly but provides less volatility and more clarity

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Michael Driscoll Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Driscoll My information came from "The Motley Fool" and it is my belief that more information on a regular basis is the right plan not less communication on a less frequent basis. Given our progress in data and computer advancements and the now common use of AI this should be a no problem.

Michael Dunk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Dunk Affiliation: Jun. 23, 2026 Bad idea

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Michael E. Strickler — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael E. Strickler As an investor, I am strongly opposed to semiannual reporting. I feel it will create more uncertainty about a company's performance because it will be reporting its results less frequently. Often my investment decisions are based on company performance and I would like to have timely information to make my investment decisions.

Michael Eaton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Eaton A transition from quarterly to semi-annual reporting would be bad for investors and bad for the US Economy overall. While I expect the SEC will receive many comments expressing concern on the first point, I'd like to emphasize the second. Financial transparency is a cornerstone of global US economic dominance, and in light of recent events, a reduction in transparency would send the wrong signal to international business partners during a period of global economic realignment. Indeed, the PRCs lack of transparency continues to be one of the biggest impediments to their larger strategic plan for economic dominance. A unilateral pullback on this critical competitive advantage would be meaningful, while the hypothetical benefits of reduced reporting are suspect. Thank you for your time and attention to this matter.

Michael Emerson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Emerson As an individual investor, I feel obligated to respectfully urge that the proposed new rule regarding the lessening of reporting requirements for public corporations be dropped. I believe that quarterly reporting should remain the standard. Semi-annual reporting would not provide timely enough data to make sound investment decisions - particularly in a period of rapid business environment change. Furthermore, I believe it would serve to further isolate entrenched managements from those they serve.

Michael Evans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Evans I am a investor. I want the transparency of reporting 4 times per year. I'm strongly against the rule change to allow reporting 2 times per year. Far too many things change over the course of 6 months. Investors deserve transparency.

Michael Fallin The Motley Fool Community: an individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Fallin Semi-annual reports appear to be a bad idea. Absentee owners rely on quarterly reports to help flag problems and evaluate leadership. As it is, a quarterly report might be too long to review.

Michael Falso The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Falso There are arguments against quarterly reporting, such as forcing companies to focus on near-term profitability, and maybe the time and cost involved in generating the reports. However, quarterly reporting provides transparency for the investor and discipline for the company reporting. Please endeavor to keep financial reporting on a quarterly basis. Thank you.

Michael Gaffey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Gaffey Affiliation: Jun. 23, 2026 Preserve honesty and timeliness from corporate CEOs as they are paid to be trustworthy and represent honesty for all security of investors faith

Sent from my iPhone

Michael Garcia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Garcia Affiliation: Jun. 23, 2026 As an independent government agency you work for us, the American people. Your primary purpose is to protect investors, enforce federal securities laws, and regulate the nation's stock markets and financial industry.

As such, it's critical you ensure that companies/CEOs continue to report their financials quarterly. Reporting helps keep CEOs honest (as honest as possible) and it gives the public and investors information to make informed decisions. Without quarterly reporting we are left in the dark and fraud is more likely to fester and cause volatile stock prices. We need this information to secure our investments. If you truly want a fair market, company information has to be available and transparent quarterly. Thank you.

Michael Glass — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Glass We need more transparency about a companies finical status not less. Every 6 mos. does not provide information in a timely manner and every 3 mos. provides more useful information.

Michael Gonzalez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Gonzalez Re: File No. S7-2026-15; Semiannual Reporting To the Securities and Exchange Commission: I am an individual investor, and I respectfully oppose the proposal to allow public companies to reduce their regular reporting from quarterly reporting to semiannual reporting. At its core, investing in public companies is ownership. As an owner, I believe I should receive timely, regular, and transparent information about the businesses in which I invest. Reducing the number of required reports would weaken that connection between public companies and their shareholders. I understand the argument that fewer reports may reduce compliance costs or lessen short-term pressure on management. However, I do not believe the solution to short-termism is less information. Short-term thinking comes from how market participants react to information, not from the existence of regular disclosure itself. Taking information away from investors does not make the market more patient; it simply makes investors less informed. Public companies operate every day. Their customers, products, margins, strategies, risks, and competitive positions can change materially within a six-month period. If investors receive official updates only twice a year, important developments may remain unclear for too long. That is especially concerning for individual investors, who generally do not have the same access to management, analysts, or institutional research channels that larger market participants may have. Less frequent reporting could also increase uncertainty and volatility. When information is delayed, surprises may become larger when they finally appear. Regular quarterly reporting helps investors assess progress, risk, capital allocation, and management execution in a more disciplined way. I believe transparent and timely disclosure is one of the great strengths of the U.S. public markets. It promotes investor confidence, market efficiency, and accountability. Reducing required reporting would move the market in the wrong direction. For these reasons, I urge the Commission not to adopt the proposed semiannual reporting rule. Please preserve quarterly reporting requirements for public companies. Respectfully submitted, Michael Gonzalez Individual Investor

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Michael Grasseschi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Grasseschi Affiliation: Jun. 23, 2026 Go f*** yourselves you greedy assholes we all know why you're doing this and it's corrupt evil unethical and Beyond sociopathic... for you absolutely soulless beast, nothing is ever enough and you just need to get used to the fact that no matter how much money you have you will never be anything but miserable so stop trying to steal it from us and rape and Pillage every god **** dollar that isn't nailed down

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Michael Griese — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Griese Affiliation: Jun. 23, 2026 We must keep the quarterly reports,businesses and their CEO’s must be held accountable

Sent from my iPhone

Michael Grobelch Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Grobelch I believe the proposed that the proposed semi-annual is a mistake and does not make for a better and more informed investor community; and therefore is not in the best interest of any investor regardless of their size. I support quarterly

filings as this assists me in making the best decisions for my portfolio even at the cost of increasing reporting costs. Best regards.

Michael Hall The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Hall With the increasing pace of global business activities and the increasing trend of AI introduction to businesses the proposal to reduce from four to two company reports per year seems inconsistent with the rapid advancement in data technologies. I would argue more transparency is required e.g. every two months, six per year. This would ensure owners, shareholders and investors are appropriately informed of company performance. Reducing reporting commitments has the potential to increase uncertainty about business outcomes and direction, directly impacting investment decisions and direction.

Michael Halloran — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Halloran Affiliation: Jun. 23, 2026 Why?

Mike Halloran

Michael Haney — Jun 23, 2026
Subject: S7-2026-15 From: Michael Haney Affiliation: Jun. 23, 2026 Keep things as they are! CEOs get a much better shot on life than most of the rest of us do.

I've learned that opportunities are never lost; someone will take the ones you miss. -- Our Mission: We offer people around the world a better path to wellness and a healthy, vibrant life!

Michael Haney

Atlanta, Georgia
404-245-7109 - Cell

POOR = Passing Over Opportunity Repeatedly

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michael Healy — Jun 23, 2026
Subject: S7-2026-15 Comment From: michael Healy Affiliation: Jun. 23, 2026 Stay quarterly, retired. Anything put in darkness is known to be for a reason. And the reason always benefits the few,the crooks and deception.

Michael Holden Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Holden In an increasingly fast moving world timely communication is vital if trust is to be maintained in financial affairs. I believe quarterly reporting will help ensure investors are up-to-date with a company's business. If the argument is that it promotes short termism then why not accounts every year. No the short termism is the responsibility of the investor and timely information a cure.

Michael Holthouse Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Holthouse Seems unfair and lazy, what are you trying to hide?

Michael Holzer Retired Financial Analyst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Holzer Investors need more transparency and not less

in our financial markets. The cost of quarterly financial reporting is the price companies pay for access to the capital markets in our country. With further implementation of AI these costs should dramatically decline quickly. With all the shenanigans we have seen continually in the corporate capital markets we cannot afford to loosen the financial reporting quarterly reporting requirements. Michael Holzer

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Michael J Perry — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael J Perry Investors need full transparency!

Michael J Rumberger The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael J Rumberger I am against allowing public companies to elect to reduce the number of their public reports and filings from quarterly or 4 times per year to only 2 times per year for the following reasons: 1) As an investor, I need to know how the company is performing on a frequent, regular basis. Quarterly is sufficient, but twice a year is inadequate. 2) By being an investor, I am also an owner in the business, and the business should be completely transparent in its performance. I need to understand how the business is performing at least every quarter so I can determine what changes, if any, I should make to my investment. 3) As an owner, the company is obliged to provide me with recent and regular updates about its performance. The proposed rule change reduces to company's obligations to me to my detriment. 4) The company certainly needs to maintain a frequent level of information for its internal use in order to continue to operate the business in a way that benefits its stakeholders. This proposed rule change allows the company to be aware of its own performance, but will deny me and other investors of awareness of the business. This rule change represents an unnecessary reduction of information for the business owners while management has a much better idea internally about what is transpiring. This represents an unacceptable reduction of transparency. 5) There is absolutely no useful purpose or overall benefit of changing the frequency of reporting to investor/owners of the company. Is this rule expected to save costs for the company? If so, I would like to see some evidence of this "benefit". To be fair, the costs to investors of this rule change must also be carefully analyzed and fully presented. The result of this exercise would clearly demonstrate the costs far outweigh the benefits. 6) Finally, who proposed the rule change and for what purpose? I would like see what discussions have taken place in the rule-making body that resulted in this proposed rule change.

Michael J. McIntosh Jr Registered Architect, US Citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael J. McIntosh Jr At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses

they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Michael Kazala Retired Broadcast Management Executive — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Kazala In an age where big business has been given more and more liberties to operate with less and less government oversight, now is not the time to loosen the requirements for companies to regularly communicate with their stockholders in a transparent way. It is not reasonable to assume that stockholders are satisfied to be left in the dark about updates from the companies to which they hold stock (and therefore an "ownership interest"). Please continue to require publicly traded corporations to communicate often and transparently with all of the people whose money they rely upon to operate and build their businesses. The Motley Fool called this issue to my attention. Please help us remain vigilant of our investments. Thanks for reading. Mike Kazala

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Michael Keyes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Keyes I think the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two would be a serious mistake for investors and owners of businesses as it makes everyone less informed. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This would be a total disservice to all involved and contribute to a weaker nation at large.

Michael Kuba — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Kuba Affiliation: Jun. 23, 2026 Please continue quarterly reporting

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Michael L Deamer Attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael L Deamer We need more reports not less. This is an information age. Truthful reporting can't be that hard.

Michael Land — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Land Affiliation: Jun. 23, 2026 Less accountability by leadership has never led to better results, in all of history. Also, if the burden is so great on the leadership of the company, maybe they don’t actually warrant being in those positions.

Sent from my iPhone

Michael Lied The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Lied I oppose the proposed rule. Investors and the

public deserve and need more information, not less.

Michael Lindsey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Lindsey Please do not reduce the reporting requirements from 4 times a year to 2 times a year. Investors need this information to make informed decisions on stock purchases or sales.

Michael Lockart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Lockart Keep public companies transparent to their investors as often as possible. If you want to be private then don’t solicit public investors. You can’t have your cake and eat it too.

Michael Long Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Long Please respect individual American Investor's right to now about the companies we invest in by maintaining the required 4 times per year repairing requirements for public companies.

Michael Magras Personal investor, Motley Fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Magras Please do NOT reduce reporting requirements or frequency! Investors need more and timely information about companies they own. Thank you, Michael Magras

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Michael Malovich — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Malovich I do not believe changing from a quarterly to a semiannual reporting is in the best interest of the individual investor. Reducing the amount or frequency of financial information released to the public will detrimentally affect the individual investor's ability to make informed decisions in a timely manner. I am against the proposed change in reporting.

Michael Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Martin Just one more way to allow big business to screw us over.

Michael McAuliffe Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael McAuliffe Please do not reduce the earnings schedule from Quarterly to Semi-annual. For investors like mysewlf this would be much more difficult to gage the health and viability of a business. Transparency breeds trust! Lack of transpareny erodes trust and this will hurt every day Americans!

Michael McCann retired, Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael McCann Bad idea. I want data regularly. I'd prefer monthly, settle for quarterly. would HATE semiannually.

Michael McGee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael McGee Affiliation: Jun. 23, 2026 Michael S. McGee. Now retired and living off of quarterly dividends. Need quarterly reports to make informed decisions. This is outrageous when most of us pay quarterly taxes also.

Michael S McGee, LPC, DCH, MS

Michael Medice — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Medice More transparency is a good thing. I do not want to see this pass. It is a very bad idea. In this age of AI, companies do not need to cut back on reports.

Michael Meredith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Michael Meredith Affiliation: Jun. 23, 2026 Keep the corporate 8-K filing requirents "furnished" and "filed" QUARTERLY.

Yahoo Mail: Search, Organize, Conquer

Michael Morgan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Morgan I believe changing company reporting from 4 times per year to 2 would be detrimental to investors. Quarterly reports help keep investors informed, and help with decisions involving fair market value, risk, and many other factors pertaining to publicly traded companies. The SEC is supposed to protect investors and semi annual reporting is cutting protection in half.

Michael N Cheung Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael N Cheung Please retain the quarterly corporate reporting requirements. As investors, we need timely data on how companies are performing in order to make informed investing decisions. Thank you.

Michael Norton — Jun 23, 2026
Subject: S7-2026-15 From: Michael Norton Affiliation: Jun. 23, 2026 Quarterly works why change?

Mike Norton
Office Manager
JAnthony Design
66540 SR 19
Wakarusa, IN 46573

Michael O'Leary The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael O'Leary Quarterly reporting protects individual investors. The companies most likely to opt out are the ones where oversight matters most.

Michael O'Neill none-individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael O'Neill I am retired and rely on investment income to live and pay my bills. Semi-annual reporting will provide less information and impair my ability to make rational investment decisions. Quarterly reporting is essential. Business managers rely on daily and weekly reporting to run the business, and the investors are the owners of the business and deserve quarterly reporting at a minimum. If businesses are looking to reduce costs, they should consider adjusting CEO salaries.

Michael OBrien Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael OBrien A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Michael Opich — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Opich Currently, some publicly traded companies are working to limit the information they must disclose to private individuals through regular quarterly reports. Semiannual reporting, that is suggested as an alternative by these companies, would be a terrible disservice to individual investors such as myself, who depend on regular reporting to make important, informed decisions about our own financial situations. In fact, I feel that even more transparency is needed by individual investors due to institutional traders often having inside sources of information that individuals don't have access to. Currently available info to ordinary shareholders should be preserved and expanded, not reduced and diminished! Save the 10-Q

Michael P. Poremba Multiple stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael P. Poremba The proposed change to semiannual reporting would be detrimental to stockholder/owner interests. The cost saving, if any, would negligible at best. Owners should be kept apprised of company performance as often as possible.

Michael Palmisano — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Palmisano Affiliation: Jun. 23, 2026 It should be monthly. Quarterly at least.

Michael Patterson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Michael Patterson Affiliation: Jun. 23, 2026 I'm 84, my wife is 79, such a thing would be a great disaster, and you know it!

Sent from my iPhone

Michael Patterson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Michael Patterson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't do this if you care about the society you live in

Michael Pawlowski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Pawlowski Affiliation: Jun. 23, 2026 Keep the quarterly reporting. This is about transparency. Quarterly reporting at a minimum!!!

Sent via the Samsung Galaxy A15 5G, an AT&T 5G smartphone
Get Outlook for Android

Michael Peacock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Peacock Affiliation: Jun. 23, 2026 Please do the right thing and continue to mandate quarterly reporting. Michael Peacock
Retired

Michael Prince Independent investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Prince I am strongly opposed to semi annual reporting. Please do not reduce the number of times public companies have to report. Investors need transparency and information to make good choices. This is especially important for small independent investors who do not have large research departments. Public companies should be required to provide more information, at a minimum of quarterly. Thank you.

Michael Raysses — Jun 23, 2026
Subject: S7-2026-15 From: Michael Raysses Affiliation: Jun. 23, 2026 We must keep the reporting on a quarterly basis; to do otherwise invites corruption!

Michael Reece — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Reece Affiliation: Jun. 23, 2026 My name is Mike Reece and I abhor making it easier for companies to hide failures! If your company is doing well then reporting should be something you do with pride and if you're in freefall it gives us seniors who invest a chance to bail out. We need these investments 6maintain our retirements and lack of reporting does NOT work in our favor!

Michael Reyes Retired CEO LISI Aerospace — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Reyes Quarterly reporting provides a balanced view of detailed review for companies. Semi-annually provides too much time without oversight for investors to feel comfortable. I recommend not changing the current reporting period.

Michael Rich Retired Professor of Marketing - Southwest Minnesota State University — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Rich As a common stockholder, I rely on quarterly reports to graph each stock's trends. Reducing to two reports a year is convenent for the corporation, not for the owners of the company. Let's not permit corporations to slack off their responsibilities to the shareholders...it serves no positive purpose in keeping all parties honest. Michael Rich

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MICHAEL RICHARDS — Jun 23, 2026
Subject: File No. S7-2026-15 From: MICHAEL RICHARDS Less frequent reporting is wrong! Investors need at least quarterly reports. More reporting would lead to less managing to reports, less reporting will make it worse!

Michael Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Roberts Affiliation: Jun. 23, 2026 You Will maintain Quarterly reporting ,or we could always shorten it to bi-monthly to keep it fair .

Michael Rubin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Rubin My opinion is that, in order to continue to be a global destination for capital investment, we must not weaken our full disclosure and transparency standards of companies and therefore the capital markets. Eliminating quarterly reporting, is a step in the wrong direction, because the savings expected will be far outweighed by the cost of diminished daylight and trust in domestic securities. Many foreign markets, both developed but particularly emerging and frontier, find themselves excluded by investors because of the identical mistrust of corporate governance and financial standing due to diminished reporting. Full disclosure is at the very heart, of the securities acts of 1933, and 1940. We already have a market for private equity investments, with different disclosure and investor suitability requirements, because of the accepted wisdom concerning risk exposure. Public companies must continue to comply with

quarterly reporting or choose private status. The SEC performs an enormous public service, and its guardrails preserve the reputation for integrity and accountability, and lowering filing requirements must be considered only after remembering why they were created in the first instance. Thank you for considering my comments.

Michael Ruland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Ruland Affiliation: Jun. 23, 2026 Keep the reporting quarterly and strengthen control on insider trading.

Michael Sanders Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Sanders Please vote no on the SEMI ANNUAL CORPORATE FINANCIAL REPORTING bill. One needs quarterly reports to make educated investment decisions, not twice a year. Thank you.

Michael Sety Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Sety Please keep the reporting requirement at its current level.

Michael Simon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Simon Affiliation: Jun. 23, 2026 Security & Exchange Commission: it is necessary that you continue to require quarterly reports. This is an essential requirement needed to ensure that the 95% of Americans who are not multimillionaires or billionaires have a slim chance of participating on a fair playing field.

We don’t ask for much, just a slim chance at a fair deal.

Quarterly reports help both businesses, investors, buyers, owners; but you know this. So, please don’t allow yourselves to be cajoled, coerced or corrupted into this plan to benefit the few.

Thank you for reading this and giving it consideration.

Sincerely
Michael Simon

MICHAEL SLATER — Jun 23, 2026
Subject: Comment on S7-2026-15 From: MICHAEL SLATER Affiliation: Jun. 23, 2026 Kevin Slater, truck driver, Bakersfield, California. I want to keep up on my investments .

MICHAEL SLATER — Jun 23, 2026
Subject: S7-2026-15 Comments From: MICHAEL SLATER Affiliation: Jun. 23, 2026 Michael Slater,

truck driver. I need to be able to make decisions as soon as possible.

Michael Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Smith I would like to keep quarterly reporting as is rather than move to a twice a year schedule. As a private investor saving for my retirement and my kid's education, I feel that frequent, accurate information about the company that I partly own is critical to making good decisions about those companies.

Michael Statdfield — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael Statdfield Affiliation: Jun. 23, 2026 I am a factory worker and think this change should NOT happen. This will just make it easier for executives to cheat .

Michael Street — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Street Affiliation: Jun. 23, 2026 What is the effect of the change? There are thousands of companies being monitored by the SEC. There are programs and routines being set in place using AI to trigger investigations based on real time data, including stocks, loans, movement of funds which can spot illegal activity.

We have been perfecting the technologies for years tracking funding of terrorists and drug cartels profits. The next big nut to crack is off shore crypto currencies.

I think quarterly signatures is a waste of time. It just points to the CEO so they go to jail. Big deal. One person? What about rooting out all the people it took to execute illicit activities?

V/R,
Mike

Michael Stringer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Stringer I agree with The Motley Fool. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. This is unacceptable and it is

a mistake to reduce the number of public company reports. This needs to stay as quarterly reporting. If someone else doesn't agree, they can skip every other report. We need 4 per year.

Michael Sullivan Semi-Retired option trader & substitute teacher. 40 years in Sales, 30 with Kimberly-Clark Professional.. 3 as an SBA lender with a community bank. Also, 4 years as a college football coach. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Sullivan As an investor, quarterly updates provide me with a much clearer picture of the company I'm investing in and trading. Financials & the "Story" of the company are needed to make an informed decision on the company. 4X per year vs. 2X per year helps me make better & more informed decisions.

Michael Swist — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Swist With AI now available there is no legitimate reason to claim that fewer reports will save labor. Why do you REALLY desire to submit fewer reports? The reason is not to decrease a workload. You want to operate more discreetly, in the dark opposed to in the spotlight. I am confident you will get your way, cause another 2008 financial crisis that we peons & plebeians will pay for, and award executives 6-7 figure Christmas bonuses for crashing our economy...again. It's a damned shame. There's never money for pension funds, health insurance, or bonuses for non-executives. Ain't that somethin'?

Michael The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael I respectfully oppose any proposal that would allow public companies to reduce mandatory reporting from quarterly to semiannual disclosures. Investing in public markets is fundamentally an act of ownership. Shareholders provide capital and, in return, deserve timely and transparent information about the businesses they own. Reducing the frequency of required reporting would weaken that relationship and leave investors with less visibility into company performance, risks, and strategic direction. Proponents argue that less frequent reporting could reduce compliance costs and discourage excessive focus on short-term results. While those objectives may be worthwhile, reducing the flow of information is not the appropriate solution. Short-termism is a behavioral issue driven by how market participants react to information, not by the existence of information itself. Limiting disclosure does not encourage long-term thinking; it simply leaves investors less informed. Moreover, advances in technology, automation, and artificial intelligence have reduced many of the administrative burdens associated with financial reporting. The cost-benefit case for cutting disclosure requirements is therefore less compelling than it may have been in previous decades. More importantly, less frequent reporting could increase uncertainty in the marketplace. Public companies continue to operate every day. Customers are gained and lost, products are launched, capital is allocated, and risks emerge continuously. If investors receive official updates only twice per year, information gaps will widen and market participants will increasingly rely on speculation, rumors, and unofficial sources. Reduced transparency is unlikely to reduce volatility. In fact, it may increase it. When information is withheld for longer periods, the eventual disclosures are more likely to contain larger surprises, resulting in sharper market reactions and greater price swings. More frequent reporting allows information to be incorporated into prices gradually, promoting more efficient markets and better-informed investment decisions. The SEC’s mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. Regular and transparent disclosure supports all three objectives. For these reasons, I believe quarterly reporting requirements should be maintained. Thank you for considering my

comments.

Michael Tranthem — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Tranthem More transparentcy would always be better. I think that moving from 4 reports per year to only 2 reports per year would be a mistake. It would undermine the confidence that has been up until now, given by these four reports per year. Less information is not always a good thing. I believe reducing the reporting would erode the confidence that we have now.

Michael W Pool The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael W Pool Keep the requirements to report four times per year. The investing community depends on quarterly reporting. Individual investors are in fact owners of the business in which they have invested in. We depend on accurate and frequent reporting so we can make informed decisions on how to invest our hard-earned life savings.

Michael Waldron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Waldron Please maintain the existing reporting requirements. Semi-Annual disclosures would create greater market uncertainty and investment risk.

Michael Walker Small Investor/ Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Walker Please vote to keep transparency in public traded companies. Quarterly earnings reports are valuable to small investors and I would NOT like reporting to be required only twice per year

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Michael Wassom — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Wassom Affiliation: Jun. 23, 2026 No hiding what you are doing !
I do not agree that this should be done!!

Sent from my iPhone

Michael White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michael White Affiliation: Jun. 23, 2026 I think they should be checked more for investment security. I’m just a concerned American retired and worried about our future.

Sent from my iPhone

Michael White — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael White I would prefer public companies report earnings quarterly as they have for many years.

Michael White The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael White Please do not reduce the number of public-company reports from four times a year to just two. As a stock holder of several companies I personally need the transparency of those reports to make informed decisions whether to buy, sell or hold the stocks of those companies. Thank you, Michael White

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Michael Wiitala Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Wiitala Please retain the quarterly financial statements 10Qs requirements for publicly traded companies. As an individual investor and owner in publicly traded companies I rely on timely filings to guide and inform my investment decisions. Thank you Regards Michael Wiitala

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Michael Wilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michael Wilson Affiliation: Jun. 23, 2026 There is already too much fraud in Enterprises in the public sector. You need to keep the quarterly reporting and discard the option for going dark.

General Public supports all these corporations as usually the ones being victimized.

Sent from my iPhone

Michael Zimmerman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Zimmerman For better transparency, four times a year and reporting is much preferable and more transparent. I highly encourage you to continue this and not moved two times per year.

Michael Zuraw — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michael Zuraw With the speed of changes in the status of companies especially with the growing iinfluence of AI on company performance and even their survival please explain to me why it would make sense to reduce required reporting from quarterly to semi-annually? This is counter-intuitive to common sense for anyone with even the most remote ability to be a critical thinker. PLEASE STAND UP FOR INDIVIDUAL INVESTORS AND DO NOT ENACT SUCH A SHORT-SIGHTED PROPOSAL

Michaela Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michaela Smith Semi annual reporting is not good for individual

investors. Investment is ownership in companies we believe in and we shouldn’t be expected to accept less reporting from those companies.

Michaele Lucca — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michaele Lucca Affiliation: Jun. 23, 2026 I’m disgusted with the lack of ethics and morals among this administration that allows the rich to cheat if they want, and the public to suffer the result. Michaele Lucca. Retired

Sent from my iPhone

Michaele Schmidt — Jun 23, 2026
Subject: S7-2026-15 From: Michaele Schmidt Affiliation: Jun. 23, 2026 keep it

Get Outlook for iOS

Michaeline Bresnahan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michaeline Bresnahan Affiliation: Jun. 23, 2026 Too much can go wrong in 6 months. This blackout only advantages insiders. Please don't do this.

Michaline Morrison — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michaline Morrison Affiliation: Jun. 23, 2026 Quarterly Reporting is essential! I already know I am not prepared enough for the future. Life is harder for the bottom 50% every day. What little we can afford to invest in these high inflation times is extremely important to our best interests. The top 1% abuses the wealthy entitlements we wish we could tap into. Now they want to hide more of the wealth dealing that hurts more of us each month. Keep money movements as visible and fair as possible. This nation was not built to enrich the evil abusers. It was established to negate them! Clear the money windows. Transparency in wealth. Transparency in government. Transparency in the stock markets. Clean up American business. Make it reputable!

Michayla Brazelton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michayla Brazelton Affiliation: Jun. 23, 2026 Keep the status quo or even better make reporting live so you can track the numbers in real time. No more hiding in the shadows anyone who puts their money into an investment should be able to accurately account for changes at any given time

Sent from my iPhone

Michel Leroy Company Director — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michel Leroy Less information does not creates better-informed owners, and as a stock investor I am a shareholder and I want to be as informed as possible.

Michele — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michele Affiliation: Jun. 23, 2026 I'm a childhood cancer survivor now on disability due to the late effects of the MOPP chemo and mantle chest radiation treatments I received in 1978. Please have compassion for survivors like like me and for all ordinary people struggling to make ends meet.

Please keep SEC reporting quarterly!

Very sincerely,
Michele Lifshen

Michele Boccardi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michele Boccardi Less transparency doesn't eliminate uncertainty. It increases it.

Michele Ciccanti — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Michele Ciccanti Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
everyone needs to be accountable and be open about what they are doing that affects other people.

Michele Colburn shareholder in multiple companies and funds/Teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michele Colburn For the sake of information and as a stakeholder I want to see transparency and quarterly reports continue. Twice yearly will only mean lack of information regarding our investments and make it difficult to make decisions that directly impact those investments. We need information that is clear and marks successes and challenges to businesses, so that we can continue our rolls as investors in a strong economy.

Michele Copper — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Michele Copper Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am opposed to the SEC rule change to move from quarterly to semi-annual reporting. This would reduce transparency for every day investors. A six month reporting period is too large of a window to allow regular people with investments enough oversight and increases the potential for fraud and volatile stock prices. Please reconsider this action and retain quarterly reporting transparency.

Michele Friedlander — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michele Friedlander We need more transparency, not less. Companies must continue to share public information 4 times a year. Too much can change, waiting 6 months is not viable or sustainable and can lead to a host of issues and consequences. We need more oversight, not less in these uncertain times.

Michele Frisby — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michele Frisby Affiliation: Jun. 23, 2026 In light of the sad ENRON saga, it is essential that we continue to make C-suite-level executives responsible and accountable for the integrity of their company's financial information.

Michele Garr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michele Garr Affiliation: Jun. 23, 2026 I am a single mom. I invested and not fully understanding when the market crashed, I lost more than half of what I can contributed and everything my company contributed. I was devastated. I was able to go online and see things monthly and I got statements quarterly. If I got them every 6 months it would have been even more difficult! It's my momoneymy investment, I should see the reports! Three months is already a long time. This should be going to monthly not to every 6 months! How can I medicate my losses if I can't see what's happening? If paper is an issue make it mandatory that it's electronic transmission.
Michele Garr, small business bookkeeper. I make monthly statements. The business I work for couldn't survive if I didn't. I am struggling in the transition to retirement and these changes could have made it worse.

Michele Hardy — Jun 23, 2026
Subject: S7-2026-15 From: Michele Hardy Affiliation: Jun. 23, 2026 Michele Hardy Gladwin Mi.

We invest our hard earned money into the stock market with companies that report strong financials and business vision statements. We only have these reports to tell the story. If they become 6 month reports we are vulnerable to loose our investments due to changes, bad management decisions, product issues, increased debt, etc. Keep the accountability of management in place through accurate, quarterly reporting.

Michele Hoffman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michele Hoffman Affiliation: Jun. 23, 2026 It is important to maintain quarterly reporting for investors to make good decisions. Do Not change reporting to every six months. People's savings depend on it.

Michele Hoffman, Yoga Therapist

Michèle L. Galvin-White Investor — Jun 23, 2026

Subject: File No. S7-2026-15 From: Michèle L. Galvin-White They should continue to report 4 times a year. Less information is not a good idea People need to stay informed.

Michele Marlene Swisher Tax Administrator for major firm — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michele Marlene Swisher Transparency protects people. Less accountability equals tragedy.

Michele McDonald — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michele McDonald Affiliation: Jun. 23, 2026 aww are the widdle biwwionawes not making enough??? I wonder, how long can you realistically keep boldfaced insider trading up before the public revolts? You may have stopped the Wall Street protests in 2008 with silly culture wars on the media before, but at the risk of cultivating new generations that reject the format. How long until your thumb gets tired? Will your nursing home be free of dissidents? Earnestly ask yourself these questions.

The children are watching and they will become the hands that carry out your sentence later.

Michele Nelipowitz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michele Nelipowitz Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!

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Michele Rizza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michele Rizza Affiliation: Jun. 23, 2026 This is a great way to destroy my future… after rebuilding it twice due to greed of the wealthy speculators. Do not proceed with this plan.

Sent from my iPhone

Michele Stiebel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michele Stiebel We need to maintain transparency for investors in order for them to continue investing with understanding of exactly what they are investing in.

Michele Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michele Taylor Affiliation: Jun. 23, 2026 To uphold the highest standards of operational efficiency and strategic foresight, it is imperative that we consistently maintain and meticulously review our quarterly performance reports. These comprehensive

documents are indispensable for establishing clear lines of accountability, allowing us to accurately monitor progress, assess key metrics, and inform critical decision-making processes. Their diligent preparation and utilization are paramount to our collective success.

Michelia Darling — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelia Darling Affiliation: Jun. 23, 2026 Big business has proved themselves over and over. It's not trustworthy and needing oversight. Do not allow big business to run ruckshot over humanity. They need to be checked at least quarterly

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Michelle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle Affiliation: Jun. 23, 2026 Keep the quarterly reporting. How much is trump paying you to change it? YOU will be held responsible when he's finally gone, so keep that in mind as you are deciding whether or not to rip-off 98% of the American people. We are watching.
M. Clark - Florida Key's

Michelle Alvarez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michelle Alvarez Affiliation: Jun. 23, 2026 Michelle Alvarez, biochemist. More reports equals more oversight! We need more accountability of Wall Street! Stop trying to cut back on the public eye! Absolutely atrocious and telling of corporate corruption to cut back reporting.

Sent from my iPhone

Michelle Belacic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Belacic Please do not reduce the number of public-company reports

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MICHELLE BIONDINI — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: MICHELLE BIONDINI Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quarterly Reporting! Quarterly reporting allows for transparency and an equal playing field for all investors.

Michelle Carlos — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michelle Carlos Affiliation: Jun. 23, 2026 My name is Michelle Carlos, and I'm brand new in the Real Estate space, with investing in my future. Please hold CEO's accountable. The rule was put in place after Enron FOR A REASON.

MICHELLE CHANNON — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: MICHELLE CHANNON Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am a retired teacher of 38 years. I worked very hard to build a small porfolio and want to know that you are looking out for my life savings on a balance scale of reporting.
Companies and corporations must continue to provide quarterly reports to allow transparency to the public and millions of regular, small investors at large, just like me.
It will provide balance for ALL over an unbalance of opportunity for insider investors and large private investors.
Sincerely,
Michelle Channon
Master Distinction, Retired Teacher
Texas

Michelle Conover — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Conover Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
don't you dare stop requiring quarterly reports. That is how I know what's going on with my investments. If you allow these longer blackout periods you open the doors to fraud!! Do not stop the transparency of reporting!! We need to know what's going on with our investments!!

Michelle D Gates Chief financial officer, University administration , retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle D Gates It is important that we maintain quarterly, four times a year, reporting to investors as owners so that we are informed about the ongoing operations of the businesses that we are invested in. That level of transparency is absolutely critical.

Michelle Dodd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle Dodd Affiliation: Jun. 23, 2026 Hold them accountable if you can't do it with the POTUS at least you could do this don't let our country slide deeper into his crapnhole he's dragging us down into

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Michelle Freedman N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Freedman I am opposed to less frequent financial reporting. Keep company and business performance updates transparent and frequent.

Michelle Harris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle Harris Affiliation: Jun. 23, 2026 House wife Mrs. Michelle Harris. Fair trade for all.

Michelle Hart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michelle Hart Affiliation: Jun. 23, 2026 All and any deregulation is clearly not for the benefit of the consumer.

Michelle Heald — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michelle Heald Affiliation: Jun. 23, 2026 I am absolutely opposed to this change (as well as MOST coming from this clearly self-serving administration). We have been grifted from the start and it needs to STOP. There is no reason SS should die when we’ve already paid into it for DECADES, and seeing politicians enrich themselves while letting this happen is CRIMINAL
Michelle Heald, Hamilton, MT

Michelle L Weidner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle L Weidner Affiliation: Jun. 23, 2026 So everyone else would get to know how the company would be doing except for the little guy the one who is going to hurt the most that doesn't sound right or fair and it shouldn't be allowed. All of those getting rich off of the poor well the poor get poorer you know they have to answer for just those scenarios someday in their life maybe not in this existence since they can hide under the corporate veil but that doesn't mean that every individual behind that corporate veil doesn't have a higher power that they will have to reckon with. However for companies to be able to go dark and execs CEOs and high ranking officials can still have access to a company's data to see how how they're doing financially yet the little guys can't so we'd be the last to know it'd be like Enron all over right innocence just slightly slightly different version of it. No one was held accountable for that any either working working people and families lost their retirements and the banks got bailed out, the bad actors didn't get held accountable because of the corporate and accountability to and the only ones that majorly lost were the out well the little guys a and I'm so sorry apology right. Don't let this happen. Each and every individual who works hard and invest and tries to look forward does not deserve to lose everything while those that are rich in control everything to begin with get to still see how companies are doing that's ridiculous. vote no.

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Michelle Patrick Retired Aerospace Director — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Patrick I am against reduced reporting.

Michelle Pavone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Pavone It is a terrible idea for business earnings disclosures to happen only twice a year. The practice of this happening four times a year should remain as it provides for greater transparency and understanding on behalf of investors as to how the companies they are investing in our performing. In the age of AI, it should not be slated as a cost savings to reduce reporting. Reductions only reduce awareness, transparency, and knowledge as to how companies that we have equity and are doing. As a heavy investor, this proposal is very

concerning and I am strongly opposed to it. Thank you for listening.

Michelle Rivenburg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Rivenburg Keep transparency! Why take us back to the fifties when the markets are doing well. It won't help the markets improve to file only twice a year. If it's working, don't break it.

Michelle Stanley — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Michelle Stanley Affiliation: Jun. 23, 2026 Don't exclude us from our profits. Corporations have more than enough wealth. When the Federal minimum wage hasn't changed in decades, but corps & the CEO's are swimming in cash, perks & stocks, something is terribly wrong. We the people are not going to take it. My name is Michelle Stanley. I'm a retired Nursing Assistant. Now, I'm full time homemaker & caregiver
for my aged mother.

Michelle Terrell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michelle Terrell Affiliation: Jun. 23, 2026 Corporations are already robbing the American people, why should they have another opportunity to steal from us!

Michelle Travis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Travis In this day and age with technologies available, there is no reason to reduce communications to investors. There is no big financial savings. If you do not wish to receive the reports, you can opt out. Reducing the communications only provides extra time to develop fraud within the company. I have yet to hear a reasonable argument for decreasing to semiannual. I prefer transparency. Something our current government lacks. And look where that has put us.

Michelle Tricamo Doctor of Medicine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Tricamo I do not agree with the current proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Investing is ownership. As owners of a piece of the business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It will create more uncertainty as well as less informed investors.

Michelle V — Jun 23, 2026
Subject: S7-2026-15 From: Michelle V Affiliation: Jun. 23, 2026 Michelle Vuong, Pflugerville, Tx.
I see no reason to undo progress. Why would we go back to the way it was before, except to make life easier for overpaid CEOs and to increase the amount of insider trading?

Michelle Wells — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle Wells Affiliation: Jun. 23, 2026 Michelle Wells, Senior Director, Regulatory Affairs, pharmaceutical development. Please keep quarterly monitoring required.

Quarterly reporting helps to assess the trajectory, stability, and scientific progress of biopharma companies developing promising therapies or contributing to the development of treatment.

Michelle Wood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Michelle Wood Please don't cut our information in half. We like to be informed quarterly

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Michelle Wren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Michelle Wren Affiliation: Jun. 23, 2026 Why bother even having The S.E.C at all ? %0%4%7%2%2%2%F%8

Yahoo Mail: Search, Organize, Conquer

Michonda Plaza — Jun 23, 2026
Subject: S7-2026-15 Comments From: Michonda Plaza Affiliation: Jun. 23, 2026 Stop with ask the fraud and nonsense to bat over the American people. We are sick and tired

Sent from my iPhone

Mick Wildin — Jun 23, 2026
Subject: S7-2026-15 From: Mick Wildin Affiliation: Jun. 23, 2026 Keep quarterly filing. The companies/CEOs already have the information to know how they are doing (or should know if they are doing their jobs) so why not make it public?

Mick and Jo Wildin
Sent from my iPhone

Micki Suzanne LeCronier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Micki Suzanne LeCronier Affiliation: Jun. 23, 2026 Please stop coddling corporations while the American people SUFFER.
I was a very successful marketing writer, managing editor of Chrysler’s domestic brand websites.
I had to move to Florida for my health.
I lost my marketing client because he lost his factories due to tariffs.
I am now 75 years old with my condo - that I can no longer afford - listed for sale and a refrigerator as empty as my bank account.

I struggle to pay my bills.
Snap benefits give me $25/mo. towards groceries as prices (and anguish) continue to climb.
$25 barely covers one bag of groceries.
I am aghast to be needing Snap and have to hold back the tears at checkout.
.I don’t see corporations doing ANYTHING to help us,
Plunder and predation are thick as the algae in the reflection pool.

Micki LeCronier
13532 Siesta Pines Court, Unit 5
Fort Myers, Fl 33908
MickiSuzanne@gmail.com

Sent from my iPhone

Mickie Starke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mickie Starke Affiliation: Jun. 23, 2026 Michelle Starke, teacher. Quarterly reporting must be kept in order to ensure accountability.

Miguel Lopez Retired Engineer and Financial Analyst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Miguel Lopez 1. Retail Investor Guidance: Because the legal limitation of access to company internal financial information, retail investors tend to invest on rumors and published articles that sometimes fail to provide the full picture. Quarterly Earnings Reports purge the media from rumors and incorrect publications. Reducing the frequency of Earnings Reports would enable misinformation to remain longer. 2.-Corporate America update financials monthly for their own benefit. They do not incur in an insane additional amount of work by preparing their quarterly earnings report. 3. Transparency: Reducing the frequency of reports will hinder transparency to investors as investors do not have access to monthly corporate reports.

Miguel Tristani-Kendra — Jun 23, 2026
Subject: File No. S7-2026-15 From: Miguel Tristani-Kendra I think the proposed Semi-Annual Reporting Rule does a disservice to investors like myself. I’d like the current rule of requiring four public-company reports per year to remain in place. Information is power and the avenue to thoughtful and effective investing.

Mikal Cruse — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mikal Cruse Affiliation: Jun. 23, 2026 In this day and age (especially(with Ai) should we should be gtting daily reports... if not, leave it at quarterly.

Mike — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Affiliation: Jun. 23, 2026 It's outrageous that companies would actually need this to happen. It's appalling you're even considering this and it should not be allowed. Have some balls and stop supporting this corruption!!

Mike — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mike Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!

Mike Brawley — Jun 23, 2026
Subject: S7-2026-15 From: Mike Brawley Affiliation: Jun. 23, 2026 As you must know, the current administration wants to ease ALL requirements regulating big business . I oppose these relaxing of such laws .

Sent from my iPhone

MIKE BREWER — Jun 23, 2026
Subject: S7-2026-15 Comments From: MIKE BREWER Affiliation: Jun. 23, 2026 It seems a lowly citizen's opinion means nothing these days but here is mine anyway: KEEP QUARTERLY REPIRTING. This is important to me and the management of my finances. Longer reporting intervals historically have led to declines in returns. We are talking MY money b

Sent from my iPhone

Mike Buffington — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Buffington Affiliation: Jun. 23, 2026 Why would you take away more transparency when there is far too little as it is.
Please leave well enough alone and let us little retail investors have a chance.

Sent from my iPhone

Mike Carolus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Carolus Affiliation: Jun. 23, 2026 Dear [Recipient Name],

I am writing to express my concerns regarding the potential reduction of reporting requirements. In an era of rampant fraud, rapid market changes, and the increasing influence of massive corporations, maintaining rigorous oversight is essential.

The SEC's primary mission is to protect the public. Reducing reporting responsibilities is negligent, particularly when modern tools make compliance more accessible than ever. Artificial Intelligence now provides the necessary speed and efficiency to complete and file reports quickly and effectively.

To weaken these requirements would be a foundational fracture of the responsibility to protect public investors. I urge you to maintain and strengthen these vital reporting standards.

Best regards,

Mike Carolus

Mike Chason — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Chason Affiliation: Jun. 23, 2026 Mike, Investor, This matters to me because we don't want more fraud from the orange idiot and his "Shart of the Steal" !

Mike Chern — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Chern Bad idea. A lot can happen in 6 months. Investors need to have reporting quarterly so they can make the best decisions about their money. Less info increases the likelihood of bad decisions. Information is the key. The more you have the more likely you are to make good investment decisions.

Mike Clarkson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Clarkson I oppose reducing quarterly reporting requirements for public companies. Quarterly reporting provides essential transparency and helps protect individual investors by reducing the information gap between insiders and shareholders. There is limited evidence that less frequent reporting would reduce short-termism, while the loss of timely information could increase uncertainty and make smaller, less-covered companies harder to evaluate. The SEC should prioritize transparency and investor protection by maintaining quarterly reporting standards.

Mike Cody None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Cody Please keep the current quarterly reporting cadence for publicly traded companies. Do not move to semi-annual.

Mike Colkett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Colkett Affiliation: Jun. 23, 2026 Cheating and lies will not hold up for long. You'll all be exposed
Stop this 6month change. Think of one other person than your own selves .

Mike Colkett
215-257-5252
Mcolkett@gmail.com

Mike Colkett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Colkett Affiliation: Jun. 23, 2026 Cheating and lies will not hold up for long. You'll all be exposed

Mike Colkett
215-257-5252
Mcolkett@gmail.com

Mike Cruse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Cruse Bi-annual reporting weakens trust and transparency; this does not benefit investors. Keep the current quarterly reporting requirements.

MIKE EUBANKS — Jun 23, 2026
Subject: S7-2026-15 Comment From: MIKE EUBANKS Affiliation: Jun. 23, 2026 Keep Quarterly Reporting for Public Companies.

Mike Eubanks

Mike Foster Retired IT Professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Foster Please retain quarterly reporting. Cutting reporting in half reduces visibility for investors and increases the potential for volatility in the stock market. Thank you. Mike Foster

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Mike Gillaspie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Gillaspie Affiliation: Jun. 23, 2026 Quarterly reporting is the least I would expect. Markets go up and down so erratically that monthly or bi-monthly would be even better. Semi-annual would be a travesty.

Mike Gillaspie
913-515-4249

Mike Guess Former CFP, Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Guess I would not invest in a corporation that only did its books every six months. Creating a report for the SEC is simply a matter of completing a form with EXPORTED INFORMATION! A GREAT DEAL CAN OCCUR IN A THREE MONTH PERIOD OF TIME--YET, YOU WOULD DENY ME THE INFORMATION? I HAVE NO DOUBT THAT PUBLIC CORPORATIONS WOULD LIKE TO HIDE DETRIMENTAL INFORMATION, EVEN IF THEY HONESTLY THOUGHT IT WOULD CORRECT ITSELF--BUT, YOUR JOB IS TO KEEP THOSE CORPORATIONS ON THE UP AND UP.....OR, DO YOU CHOOSE TO JUST DO WHAT THE

"CHOSEN FEW" WANT, TO HIDE WHAT THEY WISH TO HIDE FOR AN ADDITIONAL QUARTER? OF COURSE, THAT GIVES THOSE WITH ALREADY UNFAIR ADVANTAGE MORE TIME TO GET OUT OF AN EQUITY. AND, OF COURSE, TO REDUCE THE WORK FORCE. LET AI DO THE REPORTING (IF IT IS NOT ALREADY DOING THE MAJORITY OF IT). BUT, DO NOT TAKE AWAY THE REQUIREMENT FOR QUARTERLY REPORTS TO THE SEC.

Mike Hadaway — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Mike Hadaway Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change the reporting requirements. This will give the big investors more control over the market.

Mike Hadaway, Cedartown, Ga

Mike Hakes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Hakes Affiliation: Jun. 23, 2026 WHEN I first got into Automation and Floor Level Data Collections I always found it interesting as to WHO read "the Reports" and WHO actually generated "the Reports" as each NEW step of Automation was made available.

So,
WHAT I find interesting is that "the SEC" will have LESS Information with Longer LEAD times and in the END, fewer PUBLIC persons using the Stock Market because the NORMAL reporting is gone.

WHAT the SEC is saying is that it IS (Cheaper, Less Disruptive...) with FEWER PUBLIC Data Points on the Charts. Why not just call these non-breathing Entities PRIVATE and remove the word PUBLIC from the SEC docket all together (you're only1(or 2) generations away from AI taking ALL the SEC Jobs).

More Automation with Less Data means somebody will no longer NEED your Services. AND IF I had MY druthers, it would be Monthly with Weekly and Daily reporting made available "for a FEE".. with the RESULT of needing more SEC trainees in the queue.

Good Luck in "the JOB Market" because that MAY be your next Playground.

Mike Harrington — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Harrington Affiliation: Jun. 23, 2026 Monthly, please, or as close as possible.

*Make ALL lying, selfish billionaires of the Epste*n Class illegal, everywhere on Earth.* 🌍🤔🤦‍♀️

Global Wealthy Elitist takeover over the world's democratically-elected governments. How can you not see it by now?? 🤔

Look at the old orange clown while the criminals he works with rob you blind from behind. 🤡🕸️

Trump is the *distraction*: the Wealthy Elite are the *cause!* Start focusing on _*them!!*_

The Civil War is between capitalism and democracy. Remember that.

REMEMBER PROJECT 2025 The real danger is from the nameless, faceless people you _don't_ see in these news briefs. 💀

Mx. Mike Harrington
690 125th Lane NE
Blaine, MN 55434-7336
651-382-6808 Peace, and remember to love your Mother! ☮️💝🌎

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mike harsch — Jun 23, 2026
Subject: S7-2026-15 Comments From: mike harsch Affiliation: Jun. 23, 2026 No reason to limit over sight of the overlord's. They're not so busy or poor that they can't pay people to put a quarterly report together and sign on the dotted line. Im self employed and barely make enough. But I have Quarterly taxes due or fines ar the end of the year.

Sincerely Concerning,
Michael Harsch

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Mike Hicks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Hicks I disagree with the rule to allow companies to go from four disclosures a year to two disclosures a year. Investing is all about information. You need timely information to make decisions whether to invest in a company or not. A quarter is long enough. Sixs months is way too long to go without getting the full picture fromt he company. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Mike Jackson shareholder webster henry pc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Jackson i am against the proposed rule reducing the number of times an entity must report to investors. Leave it where it is. More information and timely information is vital to investors

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Mike Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Johnson This is stupid. Don't do it.

MIKE JONES — Jun 23, 2026
Subject: S7-2026-15 Comment From: MIKE JONES Affiliation: Jun. 23, 2026 This ranks as unfair to borderline nefarious. This is also the complete opposite of transparency. Keep the reports.

Mike Kirby — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Kirby Affiliation: Jun. 23, 2026 Keep it transparent with quarterly reporting. The longer the wait, the more the investors can hide, while my returns aren't helped at all.

Eyes on the prize - Php 3:14

Mike Kirby

Mike Layne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Layne I am writing to oppose the proposed rule change to decrease financial disclosures to twice a year. Having less timely information is not in the best interest of investors. I respectfully request that you not pass this rule.

Mike Llewelyn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Llewelyn I strongly object to any proposal to reduce the number of required public reporting of financial information NO to this capitulation to Trump and his corporate cronies

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Mike Long — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Long Affiliation: Jun. 23, 2026 My name is Michael Long, retired person who needs to be able to ensure my investments are safe and prosperous and one of the was is timely release of information currently required from Ceo's.
 Please do not allow for these companies to be able to hide behind reduced reporting requirements. Thank you for supporting this matter.

Yahoo Mail: Search, Organize, Conquer

Mike Lorenzen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Lorenzen I am opposed to less reporting requirements. Instead, I propose that companies report more often.

Mike Lunney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Lunney Affiliation: Jun. 23, 2026 To whom it may concern,

Why is this even a discussion? Keep results quarterly.

Sincerely,

ML

Mike Mahler The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Mahler I am against the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that is a big mistake. We need more transparency not less

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Mike Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Martin Affiliation: Jun. 23, 2026 This change is unacceptable. Quarterly reporting is essential in the modern economy. What's been created over more than a half century can't be undone. The little guys stand to lose big tim, further concentrating wealth at the top. Retirement savings is the bedrock of the average person's survival in retirement.

Mike Mastrorio — Jun 23, 2026
Subject: S7-2026-15 From: Mike Mastrorio Affiliation: Jun. 23, 2026 Quarterly certification is such so that CEO’s have knowledge of the companies finances BEYOND A REASONABLE DOUBT in my opinion. When people wield sums of money the size of small countries they must be held to the highest standard. This is one piece of doing that. They must sign with each quarterly report.

Mike Menke Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Menke STOP THIS RIDICULOUS PROPOSED CHANGE TO CORPORATE REPORTING.

Mike Moffitt — Jun 23, 2026

Subject: S7-2026-15 Comments From: Mike Moffitt Affiliation: Jun. 23, 2026 Please keep earnings reports quarterly to ensure that normal American citizens can better gage how a company is doing and not the insiders in business and those who work in Washington can gain the upper hand

Sent from my iPhone

Mike Mosley The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Mosley To the Securities and Exchange Commission: Maintaining rigorous transparency in corporate reporting is foundational to the integrity of our financial markets. Recent concerns about the rise in insider trading on display publicly almost every day threaten to undermine this core principle, potentially eroding public trust. For a market to be truly open, it must rest on three essential tenets: fairness, ensuring all participants have equal access to material information; integrity, where prices accurately reflect all public data; and competition, allowing new capital to flow freely and efficiently without artificial barriers. Upholding these standards is essential for a fair and efficient market system.

Mike Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Myers Affiliation: Jun. 23, 2026 Keep reporting as it is at quarterly!!

Mike Needham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Needham Affiliation: Jun. 23, 2026 My name is Harold Needham, and I work for the US Forest Service. I can only imagine negative consequences for investors if you don't stick with quarterly reporting requirements.

-Harold Needham

Mike Palmer M.A. --Perkins-Palmer Farms, LLC & others — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Palmer Quarterly reports provided regularly by public companies have been required for providing important investment information to investors. Changing this reporting requirement is not a welcomed move to keep public market investors well informed. If we public market investors cannot rely on pertinent timely information, I beleive that there will be fewer investors. Please do not transition to policies requiring less information being provided to investors from public compaines reporting financial and business operations. Please keep quartely reporting requirements for public market companies in place. Thanks.

Mike Penfold — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Penfold Affiliation: Jun. 23, 2026 Please do not roll back the reporting methods. Less reporting has shown time and time again to be far more dangerous to

investors. Please keep the quarterly reporting. I am a retiree and cannot afford the financial hit to my portfolio that this change might invoke.
Thank you,
Michael Penfold

Get Outlook for iOS

Mike Penston — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Penston Please keep reporting to four times per year. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Mike Sayres — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Sayres Affiliation: Jun. 23, 2026 As a small investor, the SEC quarterly report filing is one of the most important sources of information because it provides us with regular, standardized updates on company's financial health between annual reports. Do not mess with our rule of thumb - profits can be influenced by accounting decisions, but cash flow is harder to manipulate.

Mike Schmidt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Schmidt Affiliation: Jun. 23, 2026 If all the investing data is 6 MONTHS out of date, guess I'll have to take my funds out of stocks and put it in a sock under my mattress. NO CONFIDENCE IN THE SEC. Another trump joke.

Mike Schmidt

Mike Schumacher — Jun 23, 2026
Subject: S7-2026-15 From: Mike Schumacher Affiliation: Jun. 23, 2026 Do not open up another loophole for those with money, influence and powerful political connections to slither through to cheat America out of its due responsibilities to escape their responsibilities and accountability. Enough is enough enough. The law is SUPPOSED to apply to all of us equally.

Mike Shores — Jun 23, 2026
Subject: S7-2026-15 From: Mike Shores Affiliation: Jun. 23, 2026 Without quarterly reporting, there will be no accountability until things are already out of control.

Michael Shores
2720 Dean Ct

Conyers , GA. 30094

Sent from my iPad

Mike Thomas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Thomas Semiannual reporting would be a terrible mistake. Minority shareholders are already disadvantaged in terms of insight and influence on public company accountability and decision-making. This would weaken them further. Please maintain quarterly reporting.

Mike Trimmer — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mike Trimmer Affiliation: Jun. 23, 2026 Don't rip people off. Leave things as they are.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mike Verbel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mike Verbel Affiliation: Jun. 23, 2026 As a private investor in a PUBLIC company I need to know what goes on there. Especially since I am an owner

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Mike Wagner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mike Wagner Affiliation: Jun. 23, 2026 May not happen right away but moving to twice a year will be a large enough window to allow the crooks to make millions while Joe Middle income loses his nest egg.

Sent from my iPhone

Mike Whiteside Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Whiteside Keep companies reporting quarterly! Less reporting = less information readily available. Thank you!

Mike Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Williams At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe, but if the cost of reporting financials is enough to materially alter a business' balance sheet, it is doubtful they would be a publicly traded

company. Neither does taking reports away make investors more patient, it just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Would you invest your hard earned money into a business that would only tell you how it’s performing twice a year? Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Reducing reporting frequency is not a good idea.

Mike Zigan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mike Zigan Do not reduce reporting requirements please

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mikejs675 — Jun 23, 2026
Subject: S7-2026-15 Comments From: mikejs675 Affiliation: Jun. 23, 2026 Absolutely, investors need these quarterly snapshots or the insider traders will steal the show and profits….

M. j. Slavin

Miki Patterson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Miki Patterson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is absurd not to have quarterly reports to the public

Mikkel Moller Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mikkel Moller 4 Per Year Please

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Mil-tek Waste Solutions — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mil-tek Waste Solutions This is a mistake and unfair to investors

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Mila Jimenez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mila Jimenez Transparency matters, and these reports are one of the primary ways investors stay informed. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. The relationship between a company and its shareholders is built on information; less information doesn't strengthen that relationship - it weakens it. The argument that fewer reports might reduce costs or help companies focus less on the short term doesn't fully convince me. AI and technology are already helping companies improve efficiency and reduce costs in many areas. Reporting shouldn't be compromised under the banner of cost savings. I also don't believe that reducing the flow of information solves short-term thinking. Short-termism comes from how people react to information,

not from the existence of the information itself. If anything, less frequent reporting reduces accountability and leaves investors with less visibility into the businesses they own. Imagine owning a business and only hearing from management twice a year. The company would still be operating every day, but you'd have far less insight into how it's performing. Ownership comes with a right to information, and regular communication seems like a reasonable expectation. If I'm going to put my money into a business, I should have a reasonable understanding of how that business is performing.

Milka Munoz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Milka Munoz It is appalling that you are trying to dismantle the system. I object and if there isn't already a petition against this, I will make one.

MILTON SLADE — Jun 23, 2026
Subject: S7-2026-15 Comments From: MILTON SLADE Affiliation: Jun. 23, 2026 Quarterly

Sent from my iPhone

Mimi Garcia — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mimi Garcia Affiliation: Jun. 23, 2026 Dear SEC Committee,

Please vote to have companies continue to report quarterly to provide transparency and accountability and to help avoid accounting errors and fraud.

Thank you for your time and consideration.

Mimi Garcia
Founder
Gilberts Town Center Active Residents
PO Box 173
Gilberts, IL 60136

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mimi Desjarlais — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mimi Desjarlais Affiliation: Jun. 23, 2026 I want quarterly reports!

Mimi Latta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mimi Latta Affiliation: Jun. 23, 2026 2007 wasn't bad enough for you and the country? The SEC refusing to do it's job along with ratings companies wasn't dirty enough then?

One bailout is all you get. Nothing for your management if you try this again. Jamie Dimond and Hank Paulson won't be steering the next president.

Maintain reporting requirements. Maintain transparency. Save the markets.

Mimi Latta
5264 J St., Washougal WA 98671-4402

Mindy Newnam — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mindy Newnam Affiliation: Jun. 23, 2026 My name is Mindy Newnam and I'm a financial analyst. I am 4 years from reaching retirement age. Please stop this madness. This entire country is becoming a home for fraud and corruption. What is America anymore? Please don't let this keep happening to regular people.

Sent from my iPhone

Mindy Weaver — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mindy Weaver Affiliation: Jun. 23, 2026 Quarterly reporting is essential for accpuntability and transparency.

Mira Sorrel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mira Sorrel Affiliation: Jun. 23, 2026 We need to continue quarterly reports to protect investors and consumers.
Miriam Asya

Miriam Jensen The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Miriam Jensen Please do NOT change the reporting rules at the SEC by allowing companies to elect to reduce their number of public-company reports to only twice a year. Businesses should continue to report no less than quarterly so investors can remain informed with the most current information about the health and trajectory of the company. Advances in AI make compiling quarterly business reports easier and more cost efficient than ever! There is absolutely no compelling reason to pass a proposal to make a change in the current reporting policy. Thank you for allowing me to comment.

Miriam Solon — Jun 23, 2026
Subject: S7-2026-15 From: Miriam Solon Affiliation: Jun. 23, 2026 Dear SEC, if I had my way the reporting would be 6 times a year. Do not cut the quarterly reporting. It's far too easy for money and accounting to be manipulated digitally than it was when the quarterly reporting requirement was instituted.

Miriam Solon
Oak Park, IL

I am a citizen of the USA.

Misha Bittleston — Jun 23, 2026
Subject: File No. S7-2026-15 From: Misha Bittleston Public companies should continue providing frequent, standardized disclosures because public information is the main tool that allows ordinary investors to compete in a market where large institutions already possess many informational advantages.

Misti Fillingame — Jun 23, 2026
Subject: S7-2026-15 Comments From: Misti Fillingame Affiliation: Jun. 23, 2026 Quarterly reporting needs to remain in effect. Apparently Enron amd WorldCom disasters didn't caise enough damage? Youre probably going to do it anyway to line your own pockets but I unequivocally object

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mistyshoals msn.com — Jun 23, 2026
Subject: S7-2026-15 Comments From: mistyshoals msn.com Affiliation: Jun. 23, 2026 😡 Retired Pharmacist here...really, are we going to just open the gates of hell to fraudsters now?! No integrity left?! Shame on everyone for their greed.

Get Outlook for Android

Mitch Brynes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mitch Brynes Affiliation: Jun. 23, 2026 Mitch Brynes, Business owner.
Do not stop quarterly reporting! Reporting quarterly is far more important and transparent. We do not need any more surprises that would cause a banking crisis in which the taxpayers, mom and pop investors take huge losses due to less information and transparency.

Mitch Harris — Jun 23, 2026
Subject: S7-2026-15 From: Mitch Harris Affiliation: Jun. 23, 2026 Every business runs on a quarterly

financial calendar, which investorsand governmentrely on to track the busines's financialhealth. Therefore every quarter those in charge (CEO, CFO, Management team...) should certify their financial reports as valid and true.

Mitchel F Scott none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mitchel F Scott Instead of being reduced to twice a year, with the ease of AI-assisted accounting, it should be updated to 6 to 12 times a year. Or even better, 52 times a year.

Mitchell and Karen Kidd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mitchell and Karen Kidd Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!

Mitchell Kidd (Retired)

Sent from my iPhone

Mitchell Ross CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mitchell Ross I think changing the filing requirements from 4 times a year to 2 times a year is a mistake. These reporting are used by the common Joe to see what is happening with various companies. These quarterly reports show a glimpse of the company at that given time. If this is every 6 months, the facts on which the comments are made are that much older than if they had been reported quarterly. Regarding the fact the companies claim this will reduce burden, etc., is a bunch of bull. They can put their info into AI and it will create the document in seconds. I'm sure some have already started using this.

Miz shona — Jun 23, 2026
Subject: File No. S7-2026-15 From: Miz shona Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's your proposing here. Sounds like how the country is alright being run..clearly we can all see the results now Transparency is key

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MizzAugust — Jun 23, 2026
Subject: S7-2026-15 Comment From: MizzAugust Affiliation: Jun. 23, 2026 Seems Far Too Much Like a Win for WHATEVER they WANT To DO. Which is
Grossly Wrong Generally. I Live on What my Stocks Generate.

MJ Ospina — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: MJ Ospina Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Do NOT change your quarterly examination of wall street. This is exactly why the 2008 MARKET CRASH occurred. While you sleep, the greedy does not. The will invent more ways of making billions for themselves. Do your jobs. Or just join wall street if you do not want to police them. Like the Iran deal. We have fewer oversight and checks on Iran's nuclear weapons

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MJ Van Buren — Jun 23, 2026
Subject: Do not reduce transparency--Keep requiring quarterly reporting From: MJ Van Buren Affiliation: Jun. 23, 2026 I depend on my investments to live. If there is any good reason corporations should not have to report quarterly, I certainly haven't heard it. Kansans care about the market and about how our investments--made by living for many years on a little less than we earned each month--are doing, how the companies are doing. The same is true for retired public employees, whose pensions are dependent on wise investment management. How can investments be well-managed with less than full disclosure?
Please continue requiring quarterly reporting.

M. J. Van Buren

MJ Winiarski Individual Retirement Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: MJ Winiarski Reducing reporting requirements is a bad idea. Less information and less transparency can only lead to less educated investors, myself among them. KEEP QUARTERLY REPORTING REQUIREMENTS IN PLACE!

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mjmackin555 — Jun 23, 2026
Subject: S7-2026-15 Comments From: mjmackin555 Affiliation: Jun. 23, 2026 I'm a retiree and my investments are what make up most of my income. I didn't work and save for 45 years to see my work be undone by a completely unnecessary regulatory change. KEEP IT QUARTERLY!
Michael Mackin
26 Cortland Circle
Lunenburg, MA 01462

MK Werner — Jun 23, 2026
Subject: S7-2026-15 Comment From: MK Werner Affiliation: Jun. 23, 2026 Hiding information is not right. In today’s world, reporting quarterly is a minimum, and any longer is absurd. I am about to retire and we need reliable up to date information to track retirement assets. MK Werner. Plano, Texas.

Sent from my iPhone

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mlr30 — Jun 23, 2026
Subject: S7-2026-15 Comments From: mlr30 Affiliation: Jun. 23, 2026 I am an engineer and I strongly agree that the SEC should keep quarterly reporting so I can continue to invest for

retirement.

Sent from Proton Mail for iOS.

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mns3230 — Jun 23, 2026
Subject: S7-2026-15 Comments From: mns3230 Affiliation: Jun. 23, 2026 You must maintain quarterly reporting requirements. We need greater transparency, not less. Too many families are already just making ends meet. To not know of decisions that could affect their retirement savings for 6 Mos is too great a risk. You exist to serve and safeguard the Americ
an people- not corporations

Modgirl117 — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Modgirl117 Affiliation: Jun. 23, 2026 Keep markets as transparent as possible with quarterly earnings required. Rollbacks to 1955 are unacceptable and counterproductive to performance and wealth creation.

Kind regards,

Janet E. Finkel
917-974-1355

Sent by iPhone

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mogule001 — Jun 23, 2026
Subject: S7-2026-15 Comment From: mogule001 Affiliation: Jun. 23, 2026 Businesses especially ones that are public traded should be every quarter reported As it is now

Sent from my Galaxy

Mohammed Alnaimi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mohammed Alnaimi I wanted to share my thoughts on the proposed shift to semiannual reporting for public companies. Reducing the frequency of reports from quarterly to twice a year means investors would receive considerably less information, which inevitably lowers transparency. As an investor, I strongly believe that this change would not foster a better-informed environment. In fact, it would make it much harder for owners to stay updated on the businesses they invest in. Regular, quarterly reports are essential for maintaining a clear and open line of communication between companies and their investors. This practice ensures that we remain well-informed and able to make thoughtful decisions. For these reasons, I fully support the continuation of quarterly reporting and encourage others to do the same.

Mohan Voora None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mohan Voora Hello, I would like to continue having the Quarterly reports. Semi-Annual is too late for investors to learn updates and changes and it will be abused by the management of the companies. It's the investors that should have a say not the company management. Thank You Mohan

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Moira Crabtree Tax attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Moira Crabtree Motley Fool

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Moker Klaus-Quinlan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Moker Klaus-Quinlan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose the reckless proposal to end quarterly reporting. As an investor, I should have transparency into my accounts. The proposal to end quarterly reporting increases the chances of fraud and abuse. Highly oppose.

Molly Maloney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Molly Maloney Affiliation: Jun. 23, 2026 Reporting should be kept quarterly in order to reduce risk to people’s investments and retirement savings - especially in an era when social security is also at risk. The only reason anyone would want to do this is for nefarious purposes.

-Molly Maloney, Senior Business Analyst

Mona K Rogers Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mona K Rogers They need more transparency instead of less transparency.

Monica — Jun 23, 2026
Subject: S7-2026-15 Comments From: Monica Affiliation: Jun. 23, 2026 Please keep quarterly reporting

Sent from my iPhone

Monica Chan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Monica Chan Having invested in US stock market for decades, I always appreciated the efforts of SEC on setting regulations to ensure company's regular quarterly disclosure which is vital for individual investors like me to stay close to official information on invested companies. However, it's astonished to hear this proposed decrease of reporting requirements to semiannually which will leave us less informed on how the company I invested is actually doing in entire half year. Any surprise then released may trigger even bigger shock to stock market that investors won't want to see or lose confidence. I sincerely wish SEC can keep current good practice of quarterly reporting, thanks.

Monica Deines-Evans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Monica Deines-Evans I am strongly against changing the regulatory reporting for individual investors to twice a year instead of quarterly. My investments are my retirement money and if anything, I want more information and transparency about what is happening with that money, not less!

Monica Koors — Jun 23, 2026
Subject: S7-2026-15 Comments From: Monica Koors Affiliation: Jun. 23, 2026 Absolutely NOT!

Monica Meyer — Jun 23, 2026
Subject: S7 From: Monica Meyer Affiliation: Jun. 23, 2026 Companies should continue to report quarterly and not go dark for 6 months. We need more transparency, not less. More accountability.
Monica Goodell

Monica Myers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Monica Myers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I think it is very important that we keep these reports quarterly. Make the CEOs earn their money by testing to the correctness of their financials. Keep the companies honest - Let's not have another ENRON. I have a hard time believing KEN LAY And JEFFREY SKELLING didn't know what was going on before being convicted of fraud.
By changing the rules from quarterly to twice yearly, it allows companies to be less accountable to their shareholders. Please do not change the rules. Thank you.

Monica Starr — Jun 23, 2026
Subject: S7-2026-15 Comments From: Monica Starr Affiliation: Jun. 23, 2026 My name is Monica Starr. I have had a career in commercial banking and can state unequivocally that semiannual reporting will negatively impact not only the traditional banking industry but also the broader investment industry. Without quarterly reporting the opportunity for fraud and insider trading increase. The ability of the investor community to make informed decisions declines further expanding the dichotomy of the Haves and Have Nots. Do Not allow reporting requirements to decrease.

Sent from my iPhone, please excuse typos.

Monique Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Monique Taylor Affiliation: Jun. 23, 2026 Monique Taylor Assistant Manager
Don't allow this. This favors companies while everyday common people suffer. This is not okay.

Sent from my iPhone

Monte DeRamus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Monte DeRamus Affiliation: Jun. 23, 2026 Monte DeRamus Retired Nurse administrator
This will make insider trading almost legal. I'm a paraplegic and have lost too much in stock market already. I watch elected officials become millionaires on a $200,000 salary.

Sent from Monte's iPhone

Moonyeen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Moonyeen Affiliation: Jun. 23, 2026 Quarterly reports ARE needed for making decisions reference my retirement savings. Do not change!
Thank you,
M. Blanton, Retired

Sent from my iPhone

Mooydeen Frees — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mooydeen Frees Affiliation: Jun. 23, 2026 The American people are fed up with elected officials and their minions who protect and increase the net worth of the wealthy. The Republicans will find out in November when their world is turned upside down and thrown out. Do not underestimate the American people who still value honesty, decency and jail sentences for those who are not that way!

Morgan Brophy Upper Valley Business Alliance, President & CEO — Jun 23, 2026

Subject: File No. S7-2026-15 From: Morgan Brophy Regarding the proposed semiannual reporting rule: At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Morphous — Jun 23, 2026
Subject: S7-2026-15 Comment From: Morphous Affiliation: Jun. 23, 2026 Absolutely unacceptable. Keep the quarterly reports.

Sent from my iPhone

Morty Shallman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Morty Shallman Affiliation: Jun. 23, 2026 In what world is this a good idea? In the world of corporate greed, fraud, and abuse. The SEC should watch out for the people, not the billionaires. I'm a big NO on this and you should be too!

Sincerely,
Morton L. Shallman

Sent from my iPhone

Moss Mendelson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Moss Mendelson As an individual investor, Quarterly Reporting provides me with really important information to manage my portfolio and levels the playing field, to some extent, between retail and professional investors. The smaller the company, the more important the quarterly reports are. I understand the burden on companies, but what about the burden on individuals like myself that this change will create? With the S&P 500 near all time highs, it does not seem like companies are struggling with this too much. I oppose S7-2026-15. Thank you.

Motel Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motel Fool Community N/a

Motely Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motely Fool Community I am a retiree who relies on my US investments to enhance my State pension. I am happy to have the ability to monitor my investments on a quarterly basis rather than semi annually because it provides more transparency and allows me

to conduct my investing with peace of mind that my essential income is safe and continues giving me the minimum return at the acceptable risk I have chosen. Without this I cannot afford/risk to stay invested

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Motily Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motily Fool Yes transparency is most important!

Motley Crew Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Crew Community No Attached comments

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Motley Foll Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Foll Community I urge you to keep quarterly reporting in place. As an investor and thus partial owner of the businesses that I invest in, I feel this is essential information needed to make informed decisions. Thank You for your consideration.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Please keep reporting at quarterly intervals.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Please Keep quarterly reports.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool I do NOT want this to pass! I feel like companies reporting 4 times a year is already the bare minimum. As an investor, I'm worried every single day about my investments and my financial well being and retirement. Being transparent with investors on a REGULAR BASIS IS CRUCIAL. The only reason for anyone to even propose less reporting is because someone is getting ready to really stick it to us AGAIN. We are already broken, we're scared, we've barely managed to crawl back up to our knees and we can't take another blow but this will make it so much easier for companies we invest in to deliver one or many of them. PLEASE DO NOT LET THIS PASS!

Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool Quarterly reports keep me informed and companies honest. With the advent of ai, cost is not a sufficient excuse. I expect my investments to keep me informed and companies

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motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: motley fool As an investor having less information from companies is likely to reduce my willingness to become a stock holder. Less visibility into an investment mean I'm less likely to put money into it. Probably not good for companies wanting to attract capital.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Companies need to report at least quarterly. Individual investors and company managers need to know what is going on. The more informed the better the decisions.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool I support keeping the current reporting schedule. Less reporting means less accountability and less oversight. I DO NOT support the twice yearly reporting proposal.

Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Dear Sir Although quarterly reporting might be laborious it allows owners/ stockholder to track more closely a company's directions and potential future results. It should not lead to short term focus. Any CEO worth his salt is future oriented and quarterly reporting is just part of that responsibility and it shouldn't be seen as an onerous task. Transparency is the key word here. Don't allow this responsibility to be watered down especially in a time when consumer protections are under siege and self dealing in the government is at epidemic, and historic levels. Sincerely and wish you the proper wisdom Paul van zuiden, MD

Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Investors need frequent transparent financial information for our investments

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Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Thank you Motley Fool for protecting owners transparency in their investments

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Motley Fool Army — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Army Reducing the reporting frequency is a bad idea. Even children's report cards come out quarterly to insure time to react and plan for unforeseen or unexpected events. The longer an event unfolds without correction, the harder it is to change the trajectory. Please reconsider and keep the quarterly report structure intact. Thank you, Brian Ruth

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Motley Fool College Accounting Instructor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool In the interest of timely investor information, I would like to see the quarterly reporting requirement remain rather than reduce the requirement to twice a year. Thank you.

Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool community This destroys a public company's contact with its owners

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Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community In the interest of transparency and individual investors, I ask that you reject the proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. As for the argument that fewer reports would reduce costs, in the age of AI, this point is debatable. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please help preserve greater transparency for individual investors and reject this proposal.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I heard there is a new possible rule change Please do not allow public companies on the stock exchange to reduce their public quarterly financial reports to two a year. Keep this at 4 per year (each quarter) so investors stay informed and so companies can be held accountable. With AI on the lose, we need company reports more than ever! Please keep the reports to four a year.

Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community Transparency is very important, pls preserve it by keeping the 4 times a year reporting.

Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community It is a very poor idea to change reporting to twice yearly as opposed to quarterly. There's plenty of automation that can make it easy for companies to create these reports and investors need more time with me understanding of their

investments. After all we are part owners of the companies we buy stock and we deserve to have access to up-to-date information.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Please leave reporting at the current quarterly interval. Transparency with respect to company performance is a critical metric for informed investment decisions.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Stop this SCC action that will not benefit investors

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Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Please keep required reporting on a quarterly basis. Investors are not better served by less information.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I think reducing the reporting from quarterly to semi-annually is a terrible idea. Less information about publicly traded companies will not help anyone to make proper financial decisions. Less transparancy regarding business practices is ill-advised. Please do not allow this to proceed.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community The importance of timely, consistent information on a company is crucial. Do not cripple investors. In the long term this will only hurt public markets

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Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community Reducing reports to twice annually is a serious retrograde.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Quarterly reports are necessary for transparency and good decision making.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community This is a poor idea and should not be considered. I, as a stockholder, deserve transparency and consistency. This change would undermine that.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I'm against the reporting chsnge

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Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I write concerning S7-2026-15 I urge the SEC to continue quarterly reporting. I believe semi-annual reporting is not often enough for investors to have current and sound information. Thank you for your consideration. Comments attached

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Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool community Fewer reports means less information fir investors. There is way anyone could believe that this is a positive for investors who need the information. I do not support fewer reports.

Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool community It would be wise to keep the reporting requirements to the 4x year. Transparency and quality feedback on company reports is essential to good governance. The current reporting strategy works. It is NOT an improvement to reduce the obligation.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Twice a year reporting!!! Are you kidding??

Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool community As an investor the quarterly reports are imp. more so today than the past as our world is more volatile than ever & rapidly changing. The S&P monitors CO’s performance on a quarterly basis & monitors them ongoing, thus, I support

quarterly.

Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community More transparency! Not less

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Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I feel that reducing the amount of information provided to stockholders is inherently bad and offers too much of a window for negative or important information to not be passed on to the proper people. This proposal should not be approved

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Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I believe reducing the amount of company reporting will reduce retail investor visibility and make investing more like gambling, as we will have less information on which to base our decisions.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Please allow us to continue to receive regular, pertinent updates to our valued investments.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I am not only an investor but a retired CPA. I see limited to no benefit from reduced reporting requirements.

Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community DO NOT pass S7-2026-15. Quarterly reporting is necessary for transparency.

Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I strongly oppose changing the publishing of SEC reports from quarterly to biannually. I believe continuing to publish quarterly SEC reports will maintain the confidence of investors and the integrity/transparency of the SEC. To change to proposed biannual SEC reports will weaken the integrity/transparency of the SEC and the confidence of investors. In such a volatile market, it is better to maintain quarterly reports and not add to the volatility of the current market by decreasing the SEC reports to twice yearly. thank you for your consideration.

Motley Fool Community Informed Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Please continue quarterly reports. Less information does not help to inform the investing public.

Motley Fool Community Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community As an investor, I am partial owner of the companies i buy shares in. I want total transparency in companies I own. 2 reports a year is a backward step. I vote against it.

Motley Fool Community Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I am against reducing the amount of reporting. To maintain transparency companies should continue to provide investors with minimum of quarterly reports

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Motley fool community Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community Keep it as is now. Don’t let companies hide info from the investors. It is not that much work to inform investors on a quarterly or semi annual bases being AI is doing most of the work now days or into the future

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Motley Fool Community None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I am opposed to the change to reduce financial reports from quarterly to semiannually. This seems to benefit corporations, and not investors, especially the mom & pop sector who are striving to maintain or enhance their financial health, while this change deprives us of information. This change is not good for ordinary Americans, and appears to help the rich and powerful.

Motley Fool Community Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I want companies to submit their financial data every quarter.

Motley Fool Community DoD — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community keep quarterly reporting

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Motley Fool Community Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Keep corporate reporting quarterly.

Motley Fool Community MFC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Please squish the idea of companies reporting semiannually vs current quarterly. Investors are owners and need more info not less.

Motley fool community Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community More information is vital. Less information means trouble

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Motley Fool Community Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Motley fool community None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool community I believe everyone should contribute their fair share to social security in order to receive the benefits. I did

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Motley Fool Community Professional Investor for several accounts at Schwab Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community personal contact for Shwab investor Garnet Giles, Justin Osobe

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Motley Fool Community Professor of Pediatrics — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community As a medical professional, I buy public stocks to have ownership in strong companies and share in their success. I rely on quarterly reports to have good information about performance. Changing to semi-annual reports gives me 50% less information and changes my comfort level of public stock ownership. Please maintain quarterly reporting!

Motley Fool Community Professor of Plastic Surgery — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community We need transparency for individual investors. This leads to less volatility from less uncertainty for investors and the economy. Please keep the current format of quarterly reports for publicly traded companies. Thank you.

Motley Fool Community Registered Nurse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community I am an investor that reads and follows the companies I invest in. The only way to continue confidence in a company is to know what's going on quarterly. Reports can be generated by the click of a key. Why would a company only want to

report twice a year?

Motley Fool Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Group Do not decrease the required reports.

MOTLEY FOOL INDIVIDUAL INVESTOR — Jun 23, 2026
Subject: File No. S7-2026-15 From: MOTLEY FOOL Respectfully, I believe lowering reporting minimums to twice a year is BAD. If I have ownership in a stock I want the Management to report regularly. When things are going well I may wish to invest additional money. This new rule is like a lawyer asking if someone needs a lawyer - why would a layman not have an attorney present if they are speaking with an attorney? I hope the SEC will keep the quarterly reporting as it currently is. This is how I am able to keep up with how my investments are doing. Lowering reporting standards is one-sided. Why should investors not know but the people in charge of managing investments know what is going on? It does not make any sense to lower the reporting standards. Please keep reporting at least quarterly and not semi-annually. Respectfully, Lee Platt

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Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Investor I very much oppose the reduction of company reporting. This is undoubtedly going to impair investors' knowledge of the way a company and the market is performing. But the decision to report less frequently won't impact those with insider information. This seems to be another mechanism to prevent other investors from gaining more prescient knowledge of a company or market, helping further secure the advantages of a few. How could this change possibly fulfill your own stated intent, Chairman Atkins, as recounted on your SEC website https : / / www . sec . gov / newsroom / press-releases / 2025-68: “I am honored by the trust and confidence President Trump and the Senate have placed in me to lead the SEC,” said Chairman Atkins. “As I return to the SEC, I am pleased to join with my fellow Commissioners and the agency’s dedicated professionals to advance its mission to facilitate capital formation; maintain fair, orderly, and efficient markets; and protect investors. Together we will work to ensure that the U.S. is the best and most secure place in the world to invest and do business.” The best and most secure place in the world for whom to do business Chairman Atkins?

Motley Fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool As an individual investor, the more timely financial information we have access to, the better we can make informed decisions.

Motley Fool Investor Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Investor Please do not change the reporting frequency of the public companies that are part of the investing markets. Quarterly reports assist the individual investor in making solid decisions on health of company.

Motley Fool Investors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Investors I am against reducing quarterly reporting requirements for publicly traded companies.

Motley fool member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool member Please give us more info not less.

Motley fool Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool The stocks in the SEC should be reviewed every quarter. This gives investors more guidance on how a company (owned by shareholders). Is doing so we can invest with more visibility and confidence. Thank-you

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Motley Fool member Chris Bray N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool member Chris Bray Less is not more. I oppose allowing companies to cut their reporting requirements in half. 4 times a year or quartetly is appropriate and neccessary

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Motley Fool member Douglas Saunders Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool member Douglas Saunders Learned through Motley Fool

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Motley fool Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley fool Motley fool community

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Motley Fool Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Motley Fool

Motley Fool Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Decreasing the transparency of public companies is idiotic. Are there any adults left in charge?

Motley Fool None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Respectfully request all companies continue to provide investment status reports 4 times per year. The reports are vitally important in managing investments. Twice per year could mean the loss of thousands of dollars for private investors.

Motley Fool none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool The Motley Fool Newsletter

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Motley Fool None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Companies should provide quarterly reports.

Motley Fool Personal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool I strongly reject the proposal in alignment with the Motley Fools.

Motley Fool SAl Pollifrone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool We need transparency . Bi annual reporting is unacceptable . We deserve transparency as part owners of a company.

Motley Fool subscriber None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool subscriber I respectfully would encourage to reject the proposed change in corporate reporting from the current four reports per to two reports per year. Investors have every right to be kept well informed of the businesses operating results in a timely manner.

Motley Fool Subscribere Seriel entrepreneur — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fool Subscribere Maintaining robust market transparency is critical, particularly as technological breakthroughs rapidly reshape business models. Investors like myself, with significant capital market exposure, need more clarity, not less. Moving to a semi-annual reporting schedule would severely limit our ability to accurately gauge company performance and manage risk in real-time."

Motley Fools Community U.S. citizen and registered voter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motley Fools Community A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business

and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. In this day and age, we need more transparency, not less. Keep the reports quarterly.

Motly Fool Community Member — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motly Fool Community Member The recommended change for reporting from 4 times a year to 2 times a year does not provide sufficient information for self-directed investing. Markets today, as well as individual company practices, move much faster. Even more frequent official public reporting would be appreciated, not less. Thank you for your consideration of my comments.

Motly fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: Motly fools Reporting has to be four times a year.

Mr Donald Riley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mr Donald Riley I am against reducing reporting from 4 times a year to 2 times a year. With the integration of AI, the reporting the effort actually becomes easier and more efficient, reducing costs in the long run. Most investors look at company performance more frequently today than any time in the past, so reducing the oversight to obtain publicly traded company performance at least quarterly is just plain a stupid idea!

Mr Kevin Cooney The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mr Kevin Cooney To the Securities and Exchange Commission, I am writing to strongly oppose the proposal to reduce public-company reporting from quarterly to semiannual. As an individual investor, frequent and transparent reporting is a vital tool for corporate accountability. Individual investors must be able to verify management's actions and track a company's financial health regularly. This is especially true today, where capital flows into highly speculative, fast-moving sectors like AI, where cash burn rates are high and market conditions shift rapidly. Moving to a six-month reporting cycle does not eliminate short-term thinking. It simply reduces transparency, increases market volatility, and gives institutional insiders an unfair informational advantage over everyday shareholders. While modern technology and AI make it easier than ever for companies to compile data, the requirement to publish that data must be preserved to keep management honest. Please protect retail investors and maintain the current quarterly reporting framework. Respectfully, Kevin Cooney

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Mr Simon Collier Professional Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mr Simon Collier I believe this proposal is unfair to investors

generally and particularly to small investors who do not have access to the 'boards' of such Institutions. It will make companies less transparent and less accountable to their shareholders and able to hide any irregularities for too long

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Mr. Adrian Rivera The motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mr. Adrian Rivera Semiannual reporting proposed here makes everyone less informed. Regular and transparent information on a quarterly basis should be compulsory.

Mr. Bruce Damalt American Citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Mr. Bruce Damalt The SEC Federal Gov't job is to ensure that any/all information about any business is reported on a timely basis just as it currently is ! Any diminution of any such information is patently corrupt and not in any investor's best interest !

Mr. Kinsey — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Mr. Kinsey Affiliation: Jun. 23, 2026 Keep the reports quarterly just like our kids report cards we need to know what is going on

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MR/MRS SAM & PEGGY DUNLAP — Jun 23, 2026
Subject: File No. S7-2026-15 From: MR/MRS SAM & PEGGY DUNLAP greater transparency for individual investors IS NEEDED

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mrmenace59 — Jun 23, 2026
Subject: S7-2026-15 Comments From: mrmenace59 Affiliation: Jun. 23, 2026 Dennis A Egger , Retired, If it ain't broke, don't fix it ! Keep your hands off our money!

Sent from my Galaxy

Mrspekz45 — Jun 23, 2026
Subject: S7-2026-15 Comments From: Mrspekz45 Affiliation: Jun. 23, 2026 Do not change quarterly reporting

Sent from my iPhone

MSbiz — Jun 23, 2026
Subject: S7-2026-15 Comments From: MSbiz Affiliation: Jun. 23, 2026 Given all of the fraud, drug money laundering, lawyer fees $30,000 retainer at $750 an hour- AI can keep perfect track of all expenditures, without fuss or fees. Keep quarterly reports.

Sent from my iPhone

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mslaquinta — Jun 23, 2026
Subject: S7-2026-15 Comments From: mslaquinta Affiliation: Jun. 23, 2026 LaQuinta M.

Please keep Quarterly reporting to help reduce fraud, corporate corruption, and mistrust. Quarterly reporting has been effective and helps maintain trust with employees, consumers and investors.

Sent from my Galaxy

Mundee CHILDERS — Jun 23, 2026
Subject: S7-2026-15 Comment From: Mundee CHILDERS Affiliation: Jun. 23, 2026 Mundee CHILDERS 75180
CEIFO No Limits UnLTD

ACCOUNTABILITY FOR ACCOUNTING
NO INSIDER TRADING
RISK IS AS RISK DOES
BALANCED PLANET & PEOPLE MAKE FOR ROI:PROFIT FOR EVERYONE
DO NOT NORMALISE THE MOVIE: THE BIG SHORT

Murray Barton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Murray Barton I am opposed to reducing reporting to less than quarterly. There would be value to corporations and executives focusing on longer term strategies and results. However, this change does not accomplish that. It is in fact still a shorter term measure of performance, Notwithstanding that, providing more and regular information to investors is the correct approach. Given the increased complexity of the economy and the curves being introduced by the current US Administration, it is essential that timely information is available.

Murray Chapman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Murray Chapman There is a need to maintain 4 reporting times per year as a way pf maintaining a high level of scrutiny of companies and allow shareholders the right to consider how the company is performing and whether the company's Directors and management are maintaining and hopefully increasing the shareholders asset. Including the ethical standard of the company. There are too many examples where this has slipped and become apparent too late.

Murray Eskenazi — Jun 23, 2026
Subject: Comments on S7-2026-15 From: Murray Eskenazi Affiliation: Jun. 23, 2026 I am vehemently opposed to the proposed rule change. As investors, we do not get enough information about publicly held companies. Mainly we only hear what the companies want us to hear. Negative information must be found out from the news media. Quarterly reporting may put pressure on company management but they are used to it. Semi-annual reporting will be followed by a proposal for Annual reporting and the SEC will once again prove that it is the handmaiden of company management. How does semi-annual reporting give investors more information than quarterly reporting? It doe not! I am opposed to the rule change.
Murray Eskenazi

MURRAY POST — Jun 23, 2026
Subject: S7-2026-15 Comment From: MURRAY POST Affiliation: Jun. 23, 2026 This proposal is absolutely absurd. Trying to take advantage of the little guy.

Murray Post, retired

Murray Wilton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Murray Wilton I believe that we need more transparency in the market not less. With companies reporting quarterly it gives investors a chance to see how the company is doing financially without being surprised by them saying after 6 months “ oh we lost all this money 5 months ago and now the stock is worth 1/2 of what it was. Keep the quarterly reporting or lose the people that make the market what it is today. Maybe you should focus on the President and track the amount of insider trading he is doing. You do not inspire confidence when you make it harder for the average person to get information about the companies and easier for corrupt politicians to manipulate the markets for personal gain.

Music Tech — Jun 23, 2026
Subject: S7-2026-15 Comment From: Music Tech Affiliation: Jun. 23, 2026 Quarterly Reporting, while sometimes inadequate, is our last stronghold. Our country needs accountability now more than ever. If you love (or vaguely, even Like) our country, you will retain the quarterly reporting method.

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musicmendj Michael (Mickey) Alemany — Jun 23, 2026
Subject: S7-2026-15 Comment From: musicmendj Michael (Mickey) Alemany Affiliation: Jun. 23, 2026 I thought the SEC was created specifically for transparency.
This proposed new rule is antithetical to transparency....

Michael

Get BlueMail for Mobile

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my2time1 — Jun 23, 2026
Subject: S7-2026-15 Comments From: my2time1 Affiliation: Jun. 23, 2026 Quarterly ONLY!

Sent from my Galaxy

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myflisky — Jun 23, 2026
Subject: S7-2026-15 Comment From: myflisky Affiliation: Jun. 23, 2026 We need MORE transparency not less! KEEP IT QUARTERLY AND ENFORCE LAW WHEN THIS IS NOT DONE TIMELY AND/OR ACCURATE AND TRUTHFUL!
I DO NOT WANT ANY MORE DOUBLE STANDARDS. THEY CAN BUT WE CANNOT. TOO MANY LOOPHOLES FOR THE WEALTHY.
HOLD THEM ACCOUNTABLE!

~my
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Myra — Jun 23, 2026
Subject: S7-2026-15 Comment From: Myra Affiliation: Jun. 23, 2026 Keep the current rules in force. Cheaters and fraudsters are already abusing whatever loopholes they find. To make cheating and
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lack of accountability even easier will come back to bite you, and the further destruction of the United States of America may benefit you personally in the short-term, but will cost you - will cost all of us - in the end.

Myra S. Mitzman — Jun 23, 2026
Subject: File Number S7-2026-15 From: Myra S. Mitzman Affiliation: Jun. 23, 2026 I am writing to object to the proposed change in SEC reporting requirements for public companies from quarterly to semi-annual. What is the purpose of this change? Don't investors deserve more transparency from the companies they invest in, not less? Are we trying to trigger another stock market crash/Great Depression?

Quarterly reporting has been required since the 1970s. Given the number of recessions and downturns we have had since then, what is the rationale for allowing public companies to keep shareholders and the public in the dark for half-a-year regarding their finances? Many Americans have some or all of their retirement savings in the stock market. They deserve to see how well or poorly the companies they invest in are doing so they can adjust their portfolios accordingly.

This is just one more way the government is attempting to disempower and disadvantage citizens in favor of big corporations, and it simply is not fair. I say, leave the rules alone. They have worked well enough for over half-a-century. As bad as things already are for average Americans, why are rules being proposed that, history has shown, will only increase economic volatility and make it harder for average investors to stay informed about their investments?

Myra S. Mitzman

Virus-free.www.avg.com

Myrna Bonilla — Jun 23, 2026
Subject: S7-2026-15 Comments From: Myrna Bonilla Affiliation: Jun. 23, 2026 Investors need to see disclosure on all balance sheet accounts on a quarterly basis, semi annual reporting lacks time for real time accountability & responsibility to investors. In addition comparing financial reports help with clear view on progress or lack their of

Myrna Bonilla Cell # 973-953-7067

N Bryant — Jun 23, 2026
Subject: File No. S7-2026-15 From: N Bryant Reducing reporting requirements to twice a year does not serve companies nor its shareholders. Please don't.

N Phillips — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: N Phillips Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There is no need to implement a 6-month black out in lieu of quarterly reporting. The current reporting method has proven successful and provides the transparency necessary for both consumers (retail investors) and businesses (corporations).

N Watson — Jun 23, 2026
Subject: S7-2026-15 Comments From: N Watson Affiliation: Jun. 23, 2026 Nancy wason Retired Don't touch our investments we need this to live on.

N Watson — Jun 23, 2026
Subject: Our Money From: N Watson Affiliation: Jun. 23, 2026 Nancy wason
Retired Don't touch our investments we need this to live on.

Sent from Yahoo Mail for iPhone

N. Christine Westfall — Jun 23, 2026
Subject: File No. S7-2026-15 From: N. Christine Westfall I am writing to oppose the proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Frequent public reporting helps keep companies honest and transparent to stock-holders. Reducing the annual reporting requirement will reduce corporate transparency in an already volatile political and economic environment, leading to instability in markets. That would be profoundly unfair to small investors and retirees who rely on market stability to retire.

Nackerman LLC — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Nackerman LLC Affiliation: Jun. 23, 2026 Quarterly reporting is vital to the average investor. I believe this idea of reporting semiannually will only cause losses to the average Joe with money in the market. Please, if it ain't broke don't fix it.

Nadeem Babar Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nadeem Babar For better understanding and informed decision making, it is important to receive quarterly financial reports.

NaDine Rawls — Jun 23, 2026
Subject: S7-2026-15 Comments From: NaDine Rawls Affiliation: Jun. 23, 2026 NaDine Rawls - I am an individual investor and making this change could cause individual investors to reconsider. Transparency is what keeps businesses honest. In the current political climate, public trust is very important. Quarterly reporting was created as the standard, and today's technology allows

companies to report quicker and more accurate information.

Rev. NaDine Rawls, MTS
Retired

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Nadine Schramm — Jun 23, 2026
Subject: S7-2026-15 From: Nadine Schramm Affiliation: Jun. 23, 2026 When white collar crime is increasing, accountability should not be decreasing

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nadine ventimiglia — Jun 23, 2026
Subject: S7-2026-15 From: nadine ventimiglia Affiliation: Jun. 23, 2026 This cannot be eliminated. CEOs are probably already lying, at least they have to get nervous every quarter. Don't give them any more leeway

Sent from my iPhone

Nagesh Gadamsetty Individual FOOLISH Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nagesh Gadamsetty At no point in history there was any incident where less information led to a better decision. Reducing the number of reports will definitely lead to reduced costs, however, the bigger benefit will be lost. Government should help the Citizens that have no clout other than depending on Government apparatus to defend the interests. For huge corporations the additional cost reduction will be miniscule. However, the return on investment in favor of the investor is very valuable. Government should dig deeper into the cost of reporting at an aggregate level and should compare that with the overall cost of doing business to make an informed decision.

Nahum Jovan Aranda Lopez — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nahum Jovan Aranda Lopez Affiliation: Jun. 23, 2026 For whom to may concern,
For the interest of all small investors like myself, reports MUST be kept quarterly.
Regards,
Nahum Aranda

Sent from my iPhone

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naida rivera — Jun 23, 2026

Subject: S7-2026-15 Comments From: naida rivera Affiliation: Jun. 23, 2026 Noooooo, enough with the fraud and corruption.

Sent from my iPhone

Nan Haynes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nan Haynes Affiliation: Jun. 23, 2026 Do not roll back financial reporting.

Sent from my iPhone

Nance Berry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nance Berry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to make stock trading more transparent. There are too many people manipulating the system as it is, let's not make it easier!

Nancie Lyons — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancie Lyons Affiliation: Jun. 23, 2026 Quarterly reporting should be required. Period. They are using shareholder money and the6 need to be accountable for it!

Sent from my iPad

Nancy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Affiliation: Jun. 23, 2026 This is a horror show for the general population of this country. It would allow big businesses such as XAI, Enron, Meta, Amazon, Chevron, etc. to use insider information & knowledge to persuade investors to purchase their stock while fully knowing that their shares will depreciate catastrophically for those investors while the business owners & insiders sell off their shares, keeping profits the little people have no chance of getting. It’s oligarchs who benefit. Not the American people.

Sent from my iPhone

Nancy Agafitei — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Agafitei Affiliation: Jun. 23, 2026 Nancy Agafitei
Retired librarian ; investor
Quarterly reporting is working just fine. No need to change it.

Nancy Ardis — Jun 23, 2026

Subject: S7-2026-15 Comment From: Nancy Ardis Affiliation: Jun. 23, 2026 Don’t do it

Sent from my iPhone

Nancy Barber — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Barber Affiliation: Jun. 23, 2026 VERY BAD IDEA! To the Securities and Exchange Commission:

Nancy Beisser — Jun 23, 2026
Subject: S7-2026-15 From: Nancy Beisser Affiliation: Jun. 23, 2026 What we learned in 2002 is working! We must keep top CEOs and CFOs accountable! Do Not lower the requirements for filing/signing their books and the associated consequences.

- Nancy Beisser

Santa Barbara, California

Nancy Bertolotti The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Bertolotti Reporting needs to be quarterly

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Nancy Besenfelder — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Besenfelder Affiliation: Jun. 23, 2026 Please keep quarterly reporting and give us poor folks a chance to find out what’s going on in our meager investments

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Nancy Boucher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Boucher I am a long-time investor and was employed in corporate America for years. There is a proposal to limit how often companies report information from quarterly to twice per year. I am very much against this change. Too much can happen (both good and bad) within 6 months and that is too long of a gap without updated company information. Only insiders would have good information and that is something that is already abused in the financial world. Please do not allow this change to happen.

Nancy Burk — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Burk Affiliation: Jun. 23, 2026 I object to the new quarterly reporting proposal. We need more frquest open and transparent reports and oversight on investing. This is even more imperative with the recent disclosures of rampant insider trading. Nancy L. Burk, Attorney at Law, Retired.

Nancy Carol — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Carol Affiliation: Jun. 23, 2026 Please, do not change the quarterly reporting schedule to 2x's a year, not good for my portfolio.

Nancy Casey Valhalla Capital — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Casey Reducing reporting to every six months will result in greater asset price volatility. Simply, speculation will increase which will make markets less stable.

Nancy Cashman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Cashman Affiliation: Jun. 23, 2026 There is enough cheating in government! We need our securities safe from corruption and unscrupulous mishandling of our investments! Accountability and honesty are so crucial!

Sent from my iPhone

Nancy Dunham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Dunham Affiliation: Jun. 23, 2026 Please keep doing it!! Quarterly
Nancy Dunham
High Point, NC

Nancy Evanoff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Evanoff Affiliation: Jun. 23, 2026 Quarterly must stay. Monthly would be better! Companies want to hide our investments from us, must say no to this. Transparency is paramount!!
No bail outs for these companies!
Just say NO to this drama!

Thank you,

Nancy Evanoff.

Nancy Foy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Foy Affiliation: Jun. 23, 2026 RULE: Never invest in a company that is not transparent posting their quarterly Financials. If they don't it is suspect regardless of SEC requirements. Transparency is important for sound investments.

Nancy Friedenfeld — Jun 23, 2026
Subject: S7-2026-15 From: Nancy Friedenfeld Affiliation: Jun. 23, 2026 In my opnion it does not hurt the Execs to have to be honest 4 times a year!! Please leave this rule in place!!

Nancy G — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy G Affiliation: Jun. 23, 2026 Quarterly reporting is essential to stop the greed of congressional insider trading, which should be made illegal. How dare Congress people put themselves above the law that applies to the rest of us?!

Nancy Holschuh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Holschuh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We are watching you ! It is imperative that we know the latest economic data to base our financial decisions...in a fast changing economy , we need to frequent reports. We suspect you are doing this to cover up problems , this administration has created ...Praying for new leaders in 2 years!

Nancy Irving — Jun 23, 2026
Subject: S7-2026-15 From: Nancy Irving Affiliation: Jun. 23, 2026 What is such a problem with signing your own financial record four times a year? Don't you think they check their own financial status even more often than that? Keep the existing policy

Nancy Irving

Sent from my iPad

Nancy Jean Lloyd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Jean Lloyd Affiliation: Jun. 23, 2026 Subject: Comment Opposing Proposed Changes to Financial Reporting Requirements

To the Securities and Exchange Commission:

I am writing to express my strong opposition to any rule changes that would delay, reduce, or weaken the timely reporting of financial information to investors.

As an individual holding an MBA and someone who has spent years observing financial markets, I have become increasingly concerned about the steady erosion of protections for both investors and consumers. Transparency is the foundation upon which fair and efficient markets are built. When investors do not receive timely and accurate financial information, they are placed at a significant disadvantage, while those with greater access to information gain an unfair advantage.

Extending reporting deadlines or reducing disclosure requirements creates unnecessary opportunities for companies to avoid accountability, delay the disclosure of material information, and obscure developing financial problems. Investors rely on current financial data to make informed

decisions regarding the allocation of their capital. Delayed reporting undermines confidence in the integrity of the marketplace and weakens the SEC's mission to protect investors.

The financial markets function best when transparency, accountability, and timely disclosure are prioritized. At a time when public trust in institutions is already under strain, the SEC should be strengthening reporting standards rather than relaxing them. Investors deserve prompt access to material financial information so they can accurately assess risk and make informed decisions.

Throughout my career and studies, I have witnessed regulatory changes that have gradually shifted the balance away from investor protection. This proposed change appears to continue that troubling trend. The SEC's responsibility is not only to facilitate capital formation but also to ensure that markets remain fair, transparent, and worthy of investor confidence.

I respectfully urge the Commission to reject any proposal that delays or weakens financial reporting requirements. Maintaining rigorous disclosure standards is essential to preserving market integrity and protecting the investing public.

Thank you for considering my comments.

Sincerely,

Nancy Jean Lloyd
MBA
Dallas, Texas

Blessings,
Nancy Jean

Nancy Karsten — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Karsten Affiliation: Jun. 23, 2026 You're just making the rich get richer, and the poor get poorer. Keep it the way is now! Insider trading is bad enough already. It will be far worse if you go back to the old days. You are all afraid of Donald Trump! This country is a democracy, not an authoritarianism one! Come clean and be respectful to our country.

Sent from my iPhone

Nancy L — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy L Affiliation: Jun. 23, 2026 Please keep is quarterly! If not you are allowing companies to hide illegal activities.
Is this your plan?
Nancy Loomis

Nancy Louthan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Louthan Affiliation: Jun. 23, 2026 Quarterly reporting is

a necessary decision making tool for the small investor who does not have access to the same resources that large investors do.

nancy.louthan@gmail.com
(410) 446.0326

Nancy Marie Denn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Marie Denn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want these reports to continue in the most timely fashion possible.

Nancy McGinnis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy McGinnis Affiliation: Jun. 23, 2026 This is undeniably fraud. Tricking the American Public while putting American dollars in their pockets. Shameful! Do not allow this to happen

Sent from my iPhone

Nancy Michael — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Michael Affiliation: Jun. 23, 2026 This is a MUST! Quarterly reports keeps it more honest.

Sent from my iPhone

Nancy Mills The Motley Fool Organization — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Mills 4 times a year instead of 2 times a year is the most information thing you can do, to increase an investor's knowledge

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Nancy Mindes — Jun 23, 2026
Subject: S7-2026-15 From: Nancy Mindes Affiliation: Jun. 23, 2026 Protect investors not the corruption.

Sent from my iPhone
“They say time changes things, but actually you have to change them yourself. “.
Andy Warhol

Nancy Morgan-Butkus — Jun 23, 2026

Subject: S7-2026-15 Comment From: Nancy Morgan-Butkus Affiliation: Jun. 23, 2026 You addressed the problem by making it quarterly so DO NOT change it now.

Sent from my iPhone

Nancy Norman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Norman Affiliation: Jun. 23, 2026 I don’t think this is a wise decision for the shareholders of our country. It’s always a great idea to learn from your mistakes so I don’t understand why you want to bring back a procedure that is not good for the economy and for the residence of our great country. What is left of it?

Sent from my iPhone

Nancy Nottingham — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Nancy Nottingham Affiliation: Jun. 23, 2026 Keep Quarterly Reporting! Transparency is extremely important important to me. Quarterly reporting has proven to be more profitable to the investors.
Nancy Nottingham,
CSR, Mabank, Texas.

Nancy Nottingham — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Nancy Nottingham Affiliation: Jun. 23, 2026 We advocate for the continuation of quarterly reporting, as transparency is a paramount concern. Our analysis indicates that quarterly reporting has consistently yielded enhanced profitability for investors. Nancy Nottingham, CSR, Mabank, Texas.

Keep Quarterly Reporting!

Nancy Pienta — Jun 23, 2026
Subject: S7-2026-15 From: Nancy Pienta Affiliation: Jun. 23, 2026 Nancy Pienta, Retired, Valatie, NY. I personally oppose this bill by SEC that proposes Rule S7-2026-15: three certified 10-Qs become one Form 10-S. Four certified filings a year become two. This is so wrong, CEOs need to be accountable to the people. There was a bill passed to make it quarterly for a very good reason, ACCOUNTABILITY. Don't mess with something that works.

NANCY PIPES — Jun 23, 2026
Subject: S7-2026-15 Comments From: NANCY PIPES Affiliation: Jun. 23, 2026 I believe the quarterly reporting must continue and must be mandatory. As a retired teacher, the fund from which I draw an annuity, depends on proper, timely decisions in the market. Hiding information from retirement funds risks the income of current and future public school retirees.

Nancy P. - Retired Teacher, Texas

Nancy Reichert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Reichert Affiliation: Jun. 23, 2026 Keep companies Honest. Come on Government work for the people for a change 😡

Sent from my iPhone

Nancy Rice — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Rice Affiliation: Jun. 23, 2026 We, the common, everyday Americans are tired of supporting the underhanded wealthy! Keep them honest. Keep CEO's reporting QUARTERLY!

Sent from my iPhone

Nancy Roberts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Roberts Affiliation: Jun. 23, 2026 Transparency . .always transparency. Quarterly reporting always. It's hard enough trusting in our government these days. I'm not speaking out of President either. I am speaking of all government agencies. These are our monies, saved or spent. We are retired, we want to know about our savings, stocks, bonds banks. Transparency at all times.

Nancy Schulhoff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Schulhoff Affiliation: Jun. 23, 2026 Quarterly reporting should stay unchanged.

Sent from my iPhone

Nancy Siegel None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Siegel Circumstances change so quickly, and should be reported as soon as possible. Please do not lengthen the process for reporting.

Nancy Spooner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Spooner Affiliation: Jun. 23, 2026 I support maintaining quarterly reporting requirements because they provide investors with timely, transparent information essential for informed decision-making and market integrity. Reducing reporting frequency would decrease transparency and weaken accountability to shareholders.

Nancy Spooner

San Francisco, CA

Sent from my iPhone

Nancy Starling — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Starling Affiliation: Jun. 23, 2026 Keep accountability in place! We don't need another fiasco like what put this quarterly reporting in place. Honesty should never be afraid of reporting.
Nancy Starling
Retired

Sent from my iPhone

Nancy Stumvoll — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancy Stumvoll As a long term investor in the stock market, I believe it is essential that public-company reports are provided four times a year to investors . As a stock owner in 20+ companies, it is the my right to know how those companies are performing on a quarterly basis so I can make informed investment decisions based on current performance data. Without that quarterly provided information, my investment and/or investment decisions are at a much higher risk of failure. Due to that, I am strongly opposed to moving to public-company reports only being provided twice a year. Sincerely, Nancy Stumvoll

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Nancy Suah — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nancy Suah Affiliation: Jun. 23, 2026 Quarterly reporting is important to consumers and stock Purchases. The quarterly report gives timely information about the corporations viability and ROI

Nancy Szczesniak — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Szczesniak Affiliation: Jun. 23, 2026 If anything, enhance transparency by increasing reporting and regulation. Do not cut regulation or reporting. Businesses will not regulate themselves. They will lie. Oversight is the government's responsibility.

Sent from my iPhone

Nancy Tempel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy Tempel Affiliation: Jun. 23, 2026 Nancy Tempel, Registered Nurse.
I want access to my finances quarterly!
Or I am pulling it. Nonsense and ridiculous!
Who goes back 70 years in todays world? Get real! Do you all have any common sense?

Sent from my iPhone

Nancy Travis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Travis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
SEC why would you do this? To protect trillionaire? the average American Needs protection. We want quarterly reports to keep track of what's really going on.

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nancy vogl — Jun 23, 2026
Subject: S7-2026-15 From: nancy vogl Affiliation: Jun. 23, 2026 Trump ran on transparency and getting bum leadership out of power. This means more data about corporations, not less. Definitely keep quarterly reporting!

Nancy Vogl
Sonoma County, California.

Nancy Vouk — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Vouk Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The View must be free to choose their guests their topics for discussion as free speech!! Trumps is anti American

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Nancy West — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy West Affiliation: Jun. 23, 2026 This is suck a bad idea to roll back. Was a disaster back then, devastating for many and would be even more so now. Keep consistent reporting to help prevent fraud, theft and loss

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Nancy West — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nancy West Affiliation: Jun. 23, 2026 I am retired and depend on my investments for retirement income. I review quarterly results to make decisions about my investments and taking distributions. Do not reduce these reports to every 6 months!!

Nancy West
C: 215-280-7016

NANCY YETTER — Jun 23, 2026
Subject: S7-2026-15 Comment From: NANCY YETTER Affiliation: Jun. 23, 2026 Why on earth would you change quarterly reporting?? Trying to hide something? In a time when fraud is rampant, I would think you should go the other way-reporting once a month! Every month! Do NOT make it easier on the criminals. Do your job and protect the American people.
Nancy Yetter

Retired

Sent from my iPhone

Nancydawn Ashberry Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nancydawn Ashberry I do not agree with your proposal to reduce reporting to twice yearly. As an investor I want as much information on company dealings and Financials to do with my investments as I can get. Personally, I'd like to have bimonthly reports rather than quarterly.

Nanda Hydrisko — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nanda Hydrisko Affiliation: Jun. 23, 2026 Please keep quarterly reporting there is no reason not to and the more oversight and transparency the better.

Nanda Hydrisko
Wayne, PA

Nanette Barrett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nanette Barrett I am against the proposed ruling to change publicly held companies to go from quarterly reporting to bi-annual reporting. As a small investor - my retirement funds are tied up or linked to many public companies. It is the only real source that is available to small investors to just the capabilities of the company leadership and performance. I urge you to continue to require companies to quarterly report.

Nanette Sigel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nanette Sigel Affiliation: Jun. 23, 2026 Stop the corruption now! Continue providing quarterly statement
!!

Naomi Wilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Naomi Wilson Affiliation: Jun. 23, 2026 We need more transparency, not less. I am a retired senior, who doesn’t have the years to make up retirement funds that would be lost.

Naomi Wilson

Sent from my iPhone

Narayanan Govindarajan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Narayanan Govindarajan Hello, I am against reducing the reporting requirement to twice a year as this will reduce the information I receive from the organisations I have invested in. This makes it difficult for me to take informed decisions about my investments. Thanks for your consideration, Narayanan

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Natalia (Tasha) Schroeder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Natalia (Tasha) Schroeder Affiliation: Jun. 23, 2026 Do not make reporting occur once every six months. Changing quarterly reporting is tantamount to stealing other people's money. Stop stealing from hard-working Americans.

Get Outlook for iOS

Natalie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Natalie Affiliation: Jun. 23, 2026 Natalie Barman, retired Keep quarterly reports. I'm retired and surviving on my savings and investments. Quarterly reports forces institutions to be open and responsible.

Sent from my iPhone

Natalie Chamberlain — Jun 23, 2026
Subject: S7-2026-15 Comments From: Natalie Chamberlain Affiliation: Jun. 23, 2026 Natalie Chamberlain and I am retired. This is as crooked as it gets. I rely on my account as my retirement. For the SEC to allow this is criminal.

Sent from my iPhone

Natalie Chamberlain retail trader — Jun 23, 2026
Subject: File No. S7-2026-15 From: Natalie Chamberlain The SEC has too much power as it is. Now you want to take the little bit of information that retail traders get and cut it in half so we don't have a chance. That should make Wall Street happy to get rid of the little guys. Even though its thought to decrease costs, you can't put a price on information. It shouldn't be an issue with AI now. All taking away the reports will do is make people less informed, less informed means less transparency, which will cause greater uncertainty.

Natalie Eline — Jun 23, 2026
Subject: S7-2026-15 Comment From: Natalie Eline Affiliation: Jun. 23, 2026 As a middle school reading assistant, making barely more than minimum wage, these millionaires owe me and my

fellow taxpayers full transparency on everything that affects the market and our futures.

Natalie H. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Natalie H. Affiliation: Jun. 23, 2026 We need to keep quarterly. I rely on quarterly updates & feedback in my decision making.

Natalie Howarth Function Potential Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Natalie Howarth It is so important to have frequent communication with the companies that We are invested in. It's not just finance. It's time and energy and resources And two times a year communication is not sufficient.

Natalie Huber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Natalie Huber Affiliation: Jun. 23, 2026 transparency matters.

Natalie Ratliff CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Natalie Ratliff This proposed reduction in transparency is egregious. Companies continue to cut costs by cutting their accounting staff and accountability. Growth without transparency leads to corrupt practices.

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natalie warady — Jun 23, 2026
Subject: S7-2026-15 Comments From: natalie warady Affiliation: Jun. 23, 2026 Hello
This is the absolute worst time to initiate any revisions to quarterly public reporting - with American faith in systems at an all time low. This measure reinforces that corporations have carte blanche over Americans, especially the working class. I'm outraged at the idea and condemn the actions of anyone on the board who votes for this. Please vote against this.

Natalie Warady interior design.

Natalie Whitfield Teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Natalie Whitfield Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Nate Clute — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nate Clute Affiliation: Jun. 23, 2026 Quarterly reporting means more accountability and transparency.

Nathan Brown Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Brown Please do not change the timing of reporting. Quarterly reporting is very helpful to allow average citizens to be competitive. If reporting becomes biannual insiders will be able to make moves due to their privileged positions that average investors and managers will not be able to make.

Nathan Catts — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Catts Hello, As an investor on the ASX, having quarterly updates allows me to be more informed of the companies I invest in and have part ownership of. I do not support moving to biannual reporting, as this reduces my visibility on the companies I have ownership in. If I bought a fruit shop business and had someone manage it for me, I or any reasonable person, would expect regular updates, not a report twice a year. Also, the cost of reporting quarterly is negligible for corporations, especially with advanced reporting tools and application, as well as the benefits AI will provide into the future. As stated earlier, I do not support biannual reporting and request that the current quarterly reporting remains in place. Thank you for the opportunity to voice my position on this proposal.

Nathan Erickson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Erickson Im against reducing reporting and want to maintain or increase the current requirements to inform investors.

Nathan hobby — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan hobby I am not in favor of allowing companies to provide financial reports only two times a year.

Nathan Jon Eslinger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Jon Eslinger Financial disclosures and corporate transparency are crucial for informed investors. Reducing financial disclosures by half would provide no positive value for investors.

Nathan Mitchell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Mitchell I do not like this proposed change. As an investor. This reduces my visibility into the performance of a company. This will also increase volatility in the markets as the reactions will end up becoming sharper and more immediate when these reports are surfaced to investors like myself. I would prefer to continue to receive quarterly reports from companies

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Nathan Podoll — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Podoll I oppose this proposed rules change. Less frequent information rarely creates better-informed owners, instead creating more market volatility. As an owner of a piece of the businesses I invest in, I should have regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners like me. Would you be ok with one of the people you supervise only checking in twice a year? I know I wouldn't. Thank you for reading and considering my opinion and concerns.

Nathan Schmid — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Schmid As a shareholder and investor in numerous publicy traded companies I find it critically important to retain the mandatory quarterly reporting that has been in place for decades. The pace of change in today's economy is faster than ever so companies strategies, performance and outlooks are changing even more rapidly than in the past. Further, technology has vastly improved and simplified the reporting process. If anything, this justifies shortening the reporting period, not lengthening it.

Nathan Wang The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathan Wang Investing is ownership. When we own a piece of a business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners and deprives the owners of the businesses of the right to be informed of the situation of the businesses in a timely manner. Reducing the number of public-company reports from four times a year to just two is a mistake!

Nathaniel Kirby N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nathaniel Kirby With all the power of tech today, reducing disclosure doesn't really help companies. While at the same time it hurts individual investors.

Nathaniel Watson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nathaniel Watson Affiliation: Jun. 23, 2026 Nathaniel Watson Real Estate Professional

I am a long term investor in the stock market. Reading and analyzing quarterly reports is absolutely necessary for me to be informed about a companies financial strength, plans and performance against goals and objectives. There is Absolutely NO Reason for quarterly reporting to be stopped. Please DO NOT change the requirements for quarterly reporting! This is part of the. Life’s Blood for the average investor! Please Do Not allow Corruption to go any further by eliminating or changing quarterly reporting guidelines in any way! PLEASE NO!!

Sent from my iPhone

NATHANIEL WRIGHT IV — Jun 23, 2026
Subject: S7-2026-15 Comments From: NATHANIEL WRIGHT IV Affiliation: Jun. 23, 2026 It needs to continue permanently.

Sent from my iPhone

Nayda Quinones — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nayda Quinones Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am not happy with the proposed changes in the frequency ot the reports. I want to know was going on with my portfolio and the Stock Market. So no changes please
Nayda Quinones

Neal A. Sholl AIChE — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neal A. Sholl Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Neal Christopher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neal Christopher Please do not reduce reporting requirements. Investors are owners who need more, and more timely, and not less information, and less frequent information in order to make informed decisions. With the increase of AI in business documentation, the argument for reducing the burden of document preparation is poorly reasoned and invalid. The opportunity for businesses to mask ethical compliance will increase with the proposed changes.

Neal Havener The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neal Havener Shareholders - and the public at large -- deserve to know MORE about the dealings of the businesses that operate in the USA. Not less! We deserve regular, transparent communication from business. All of us, but especially share holders. Reducing reporting requirements weakens the connection between companies and their owners. Please keep the reporting requirements at FOUR times a year. Thank you.

Neal Parker — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neal Parker I am opposed to relaxing corporate reporting requirements. As a retired investor, I know quarterly reports are vital to maintaining public confidence and corporate responsibility. A longer period invites investment decisions based on poor or outdated information. I do not want my investments to suddenly diminish in value because problems have gone festering and unreported for six months even while insiders have been quietly acting to protect themselves. Such a rule change could be catastrophic for me and for many other investors. Some would cite cost savings as a justification, but the same argument could be made, and even more so, for eliminating all reports to investors. No, any added cost in the price for openness which benefits the owners, the investors. Any savings from reporting less often is only a savings for insiders trying

to hide facts from the owners.

Ned Clapp (Individual) None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ned Clapp (Individual) Reducing reporting requirements from quarterly to semi-annually would be a mistake. Any reduction in transparency is a step backwards. Please do not allow this to happen.

Ned Lavengood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ned Lavengood Do not reduce the number of public company reports...less information rarely creates better informed owners.

Neel Armstrong — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neel Armstrong Please leave the number of public-company reports at four times a year and do not reduce to any lower.

Neel Shah The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neel Shah Hello. I am writing with concern regarding the proposed reporting changes for public companies from quarterly to semiannually. While I understand the desire to reduce pain points for public companies, and I understand the desire to encourage highly valued private companies to come public. I think reducing the amount of information available to public investors makes for a worse market experience and less market efficiency. It seems there will be more volatility as bigger movements erupt around fewer earnings reports. And insiders will have more opportunity to profit from information that is not publicly available. I hope that the SEC can identify other pain points that will encourage private firms to come public, without reducing the available information to public investors that in turn supports market efficiency and fair valuation.

Neha Director, Equinix — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neha Current reporting schedule sould be retained. semi-annual reporting is too less/ opaque and will add risk to public's holdings. Reporting requirements keep a rigorous check on companies.

Neil Cowan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neil Cowan I am opposed to changing the reporting requirements for companies from 4 to 2 times per year. More information is better than less. I want to know what my invested companies are up to on a regular basis. I think the rule change would be detrimental to investor confidence in the market. Thanks for considering my comments. Neil Cowan Sarasota, FL

Neil Dailey — Jun 23, 2026
Subject: S7-2026-15 From: Neil Dailey Affiliation: Jun. 23, 2026 Let's keep it as it is with more accountability rather than less.

Neil Flynn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neil Flynn Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it.

Neil Hennessy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neil Hennessy Do not change quarterly company reports to twice a year We need more transparency not less

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neil humphreys — Jun 23, 2026
Subject: S7-2026-15 Comment From: neil humphreys Affiliation: Jun. 23, 2026 Quarterly leads to less problems for the company, and more clarity for stock holders. There's no advantage in going semi-annual

Get Outlook for iOS

Neil Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Neil Jones Affiliation: Jun. 23, 2026 Just another ****ing way our politician parasites make laws protecting the criminals.

Neil Lynch — Jun 23, 2026
Subject: S7-2026-15 Comment From: Neil Lynch Affiliation: Jun. 23, 2026 My name is Neil Lynch. I am retired executive from a leading U.S. bank. I have investments that I am depending on to fund my retirement.

Loosening the rules on disclosures are a step in the wrong direction. We should continue to require quarterly reporting to support transparency and protect investors of all types.

- Neil Lynch

Sent from my iPhone

Neil Marklund — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Neil Marklund Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please maintain Quarterly Reporting requirements. The public deserves to have enough information in order to make informed investments for retirement and wealth building.

Neil Millburger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Neil Millburger Affiliation: Jun. 23, 2026 Please dont make it easier to commit the corporate fraud our country is already plagued with. Please.

Neil Paragas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Neil Paragas Affiliation: Jun. 23, 2026 You people are assholes. Do not change this law! I bet you're all taking bribes.

NEIL PLOWMAN — Jun 23, 2026
Subject: File No. S7-2026-15 From: NEIL PLOWMAN As an investor you need a regular update/ reports to help show how the company is being run to help protect that investment. Being an investor you own part of that company, so surely you deserve to receive reports on company performances etc. Especially as being kept in the dark, not receiving these updates could cost you part or all of your investment.

Neil Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Neil Williams The USA leads the world in capital markets. Part of this is due to the transparency of information. Reducing this leads to greater uncertainty. There is undoubtedly a cost associated with more frequent preparation and delivery of information to the markets. Technology and internal information capabilities including AI should be significantly decreasing the cost and time.

Nelson Balido — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nelson Balido Less transparency doesn’t eliminate uncertainty. It increases it. I do not support less reporting; in fact, quite the opposite. Companies and investments made in them, but they must be accountable all the time. Let's keep them reporting a minimum of four times per year. Thank you.

Nelson Billups Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nelson Billups I'm a small business owner investing in publicly

traded stocks and various funds as well as own income producing real estate. Without current reporting of financial statements, I cannot prudently manage my investments. Please do not allow this pending law to go into effect. Thank you, Nelson Billups

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Nemo Rinker — Jun 23, 2026
Subject: S7-2026-15 From: Nemo Rinker Affiliation: Jun. 23, 2026 Because of the nature of business deals done internationally these reports need to stay quarterly. Even quarterly allows for many things to be hid. Reducing thisales it easier for bad actors to hide even more. All's one has to do is look at the past and see how often things been able to be hit by quarterly reporting less than able to be head they have to take more responsibility for what they have done by reducing it to semi-annually allows even much more to be had than what already is this hurts not only the government it hurts the American people by these bad actors who are going to do everything in their power to make things look properly Enron was just tip of the iceberg we need to actually study more and what's going on
Clifford Jackson
Retired contractor
Georgia

Nena Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nena Ellis Affiliation: Jun. 23, 2026 Corporate accountability to investors is of paramount importance.

Over the last 15 years companies have made an art form of being inaccessible to clients and investors, eliminating physical locations that can be visited, making it impossible to talk to a person on the phone and even replacing electronic email communication and customer service with chat bots and internet form letters. Now more than ever we need access to information, more acces, not less, so that we can make sound financial decisions with our investments. We everyday Americans no longer have pensions, our healthcare access has been cut, our insurance coverage has been reduced. The social security and Medicaid taxes we've paid for 50 years are now being called handouts and social security is being threatened. (The government should have had to report quarterly on this!). Our only retirement hope is in our investments. I've worked for multiple massive organizations and have seen first hand how dramatically a company's financials can change in 90 days due to unforeseen circumstances, resulting from diverse causes—from natural disasters to global pandemics, and from legislative and geo political changes to leadership scandals or even deaths that affect corporate decision making, ethics, corporate leadership teams, and bottom lines.

We must have quarterly accountability.

Thank you,

Nena M. Ellis

Nena Mancilla — Jun 23, 2026

Subject: S7-2026-15 Comments From: Nena Mancilla Affiliation: Jun. 23, 2026 N. Cruz - RET VET, This WILL enable fraud at a higher scale. Why are you willing to allow fraud? THIS is exactly why fraud is such an issue with the country right now. The small investor will always be the one who pays the price

Sent from my iPhone

Nerdfan 17 — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nerdfan 17 Affiliation: Jun. 23, 2026 Everyone has the right to know what is happening with businesses at all times.

Joseph Gonzalez

NERO HOLDINGS — Jun 23, 2026
Subject: S7-2026-15 Comments From: NERO HOLDINGS Affiliation: Jun. 23, 2026 Stephanie Nero, Citizen, This is vital information to all citizens when making decisions. Regular reporting is crucial to everyone. Even our government. We must keep consistent regular reporting. I do not agree with hiding reporting for companies for six months.

Nettie Blowers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nettie Blowers Affiliation: Jun. 23, 2026 Annette Blowers Community Health Education Specialist

Keep SEC regulations on a quarterly reporting time table to help keep financial status current - as a means of identifying fraud and abuse. Changing the reporting to a longer timeframe will make it easier to hide financial fraud and abuse and more difficult to detect.

Nettie Blowers

New Message — Jun 23, 2026
Subject: S7-2026-15 Comments From: New Message Affiliation: Jun. 23, 2026 Retta Pierce, US citizen and active voter, I am not pleased that transparency is even being debated. It literally looks like graft is being promoted. We need these quarterly reports and would even recommend bi-monthly report. Our government and big business should be accountable and truthful.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ngozi Mensah — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ngozi Mensah Affiliation: Jun. 23, 2026 The quartet reporting is not a good best practice. This will create financial hardship for Americans. Please reconsider.
Rhonda Mensah, private citizen, Florida

Sent from Rhonda's iPhone

Niall Dunphy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Niall Dunphy I would like to comment that as a low level retail investor, I believe it is important that I have maximum access to details around the performance of the company of which I own a portion in the form of shares. Moving to twice yearly allows too much negative or positive performance to occur without my knowledge for me to make informed decisions around further investing or selling of shares. I would ask that company updates remain at a quarterly frequency to maintain the requisite level of information available to the owners.

Nic Renbeck — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nic Renbeck Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT end quarterly reporting. Do not make any changes to the current rules that will harm the small investors. Any changes that gives more favor to the large investors at the expense of regular people is immoral and you must not do.

Nicholas Ali — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Ali There is a proposal that is now active would allow these public companies to elect to reduce the number of public-company reports from four times a year to just two. This is a mistake. Pubic companies are owned by the public. Transparency keeps us well informed as owners and we should be updated quarterly, not bi-annually.

Nicholas Altenbernd — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Altenbernd Reducing reports from 4 per year to only 2 is not a good idea. Any monetary saving is not worth the lack of sufficient transparency.

Nicholas Brokaw — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nicholas Brokaw Affiliation: Jun. 23, 2026 I believe changing quarterly reporting will only harm the market. As a hospitality worker, the only way for me to compete in today's economy is to be able to see how the market is doing and make knowledgable investments.

Nicholas Carrera — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Carrera Moving from 4 to 2 annual reports would be the wrong direction. Investors need reasonably up-to-date information. Day-old reports would be super-fresh but costly and impractical; quarterly reports have proven workable; semi-annual reports could be moldy and misleading. If the system ain't broke, why tinker with it?

Nicholas Chudolij — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nicholas Chudolij Affiliation: Jun. 23, 2026 Let’s do what is conscionable and keep quarterly earnings reports a thing. How far down the path of corruption do we need go before regulators say “no”?

Nick Chudolij

Sent from my iPhone

Nicholas Holmes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nicholas Holmes Affiliation: Jun. 23, 2026 This is an absurd consideration and I implore you to look out for the interests of the people of this country that actually need protection by keeping this reporting requirement at quarterly intervals.

NICHOLAS MONTALTO — Jun 23, 2026
Subject: Comment on S7-2026-15 From: NICHOLAS MONTALTO Affiliation: Jun. 23, 2026 I want to have quarterly reporting so I can make make informed decisions Thank You Maureen Coyne

Sent from my iPhone

Nicholas Murphy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Murphy I disagree with the proposal, feeling that it will lessen the exposure to timely information necessary for the retail investor to make truly informed investment decisions by the reduction of formal reporting availability.

Nicholas Scarpa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Scarpa I believe that owning shares in a company is essentially owning a part of that company. Companies should be transparent with all that have a vested interest. Whether shares are currently owned or being researched. The SEC should not relax regulations on public reporting that companies are currently responsible for, from four to two times annually. That cuts transparency in half. That is not good and not responsible.

Nicholas Stark — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicholas Stark Please keep the quarterly reporting

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Nicholas Tier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nicholas Tier Affiliation: Jun. 23, 2026 Hello,
My name is Nick Tier. I'm a high school teacher in Royersford, Pa. I'm not a financial advisor, or work infinance, but market transparency matters to me. My pension invests in companies based on their financial health. Without updated knowledge, my pension managers might make poor decisions and put my retirement at risk. Public companies should be required to provide the most up to date information regarding their financial health, otherwise insiders benefit the the public suffers. Public companies do not need relief, they are doing just fine. Look back in history and look at the times government made changes like this, what happened? Market crashes and recession... Please take the pragmatic approach and do not make these changes.

Thank you,

Nick Tier

Nichole Howell — Jun 23, 2026
Subject: S7-2026-15 From: Nichole Howell Affiliation: Jun. 23, 2026 Everyone needs accountability, the more the better. As an educator, we strive to teach kids how to do the right thing even in positions of power. With great power comes great responsibility and the CEOs need to be held responsible for their company's actions.

Kind Regards,

Nichole Howell

(she/ her/ hers)

Nichole Teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nichole The audacity to even introduce this idea at a time like this is absurd. We need more oversight, not less!

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nicie Veal — Jun 23, 2026
Subject: S7-2026-15 Comments From: nicie Veal Affiliation: Jun. 23, 2026 Stop the foolishness! Stop wrecking institutions for a few! We the People own this government, NOT THE WEALTHY! RESEND THIS NOW, THROW IT AWAY!

Yahoo Mail: Search, Organize, Conquer

Nick — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nick Do not do this! Semi annual will lead to less informed investments. This will lead to individual investors not knowing the health of companies. Pension funds will be making decisions on less info. This can and will lead to fraud

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Nick Arredondo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nick Arredondo Please maintain the status quo requirement for quarterly reporting. Reducing the transparency required for publicly traded companies will not improve any thing. The current requirement is not onerous.

Nick Ballard — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Nick Ballard Affiliation: Jun. 23, 2026 Please keep quarterly reporting.

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nick calise — Jun 23, 2026
Subject: S7-2026-15 Comment From: nick calise Affiliation: Jun. 23, 2026 Quit the bs already.

Sent from my iPhone

Nick Deambrosio — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nick Deambrosio Against the new proposal would like to maintain the current 4 times/year reporting

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Nick Fomera Cybersecurity Associate, Amex — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nick Fomera I don’t believe less reporting solves anything. I think it creates normal people like me so much more uncertain to keep giving money to institutions who clearly don’t really care about the people. Unfortunately too for the average person who doesn’t know what this means, is that everyone affected by default now will become more and more less informed. Reporting should be monthly even, as more data fights any amount of discrimination. With all the AI now you’d think it should be easier and faster to report, but alas, all executives really care about is money.

Nick M — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nick M Affiliation: Jun. 23, 2026 Nick Majernik, BS, BSN, RN. As more people rely on investing for retirement, Americans need up-to-date accurate information to make decisions with their retirement accounts. Information moves very fast and we must move fast with it. Corporations have saved money from tax breaks. They have had record profits. Financial statements are digital and the cost for them to file quarterly is miniscule compared to the potential impact on investors.

Nick Schommer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nick Schommer Affiliation: Jun. 23, 2026 Quarterly is a minimum for meaningful transparency. Insider trading is core of kleptocapitalism…

Sent from my iPhone

Nick Sciarrilli — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nick Sciarrilli There should be great transparency in publicly traded companies not less. This is what will benefit the public.

Nick strasser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nick strasser Affiliation: Jun. 23, 2026 keep it the way it is! if you give companies more time to hide money they are going to!

Nicki Craig — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nicki Craig Affiliation: Jun. 23, 2026 Absolutely not!! So much can be hidden the longer they have to report. Nicolette Craig, Retired

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Nickie Kelly — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nickie Kelly Affiliation: Jun. 23, 2026 Nickie Kelly, Fractional CFO.
Tracking quarterly investment performance is key.

Sent from my iPhone

Nico Cheker Engineer, Globalfoundries — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nico Cheker Timely company performance information is critical to define investment strategies. I disagree on reducing from quarterly disclosure to twice per year disclosure.

Nico Deleu — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nico Deleu As an individual investor, I urge the SEC to keep quarterly reporting. Investing is ownership, and owners deserve regular, transparent updates on the businesses they own. Cutting public reports from four to two a year doesn't reduce uncertainty—it increases it. Less frequent disclosure means bigger surprises, sharper reactions, and greater volatility when information finally arrives. Fewer reports won't cure short-termism; that comes from how people react to information, not from the information itself. Please preserve transparency and

quarterly reporting for individual investors.

Nicole Babcock — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicole Babcock I disagree with these changes as an individual investor. Full disclosure/transparency in a timely manner is essential to maintaining trust.

Nicole Clark — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Clark Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The working class citizens of the USA need your protection of our retirement funds. Allowing companies to wait 6 months to report earnings and losses putsnus all at risk. Do not allow big corporations to win. Protect the middle class.
We're counting on you!
Nicole Clark

Nicole Hsu — Jun 23, 2026
Subject: S7-2026-15 Comments From: Nicole Hsu Affiliation: Jun. 23, 2026 Why change it if it's working? That doesn't make sense unless someone's trying to cheat the system. Decreasing the signatures and reporting would decrease CEOs' accountability, and they should be responsible for the financial decisions of their company, especially if anything illegal is happening. Investors shouldn't be left in the dark.

Again unless the company is trying to do something shady, there's no reason to decrease the financial reports with CEOs' signatures every three months as it has been done for more than 50 years. Something seems off about this unnecessary change!

—Nicole Hsu
Teacher

Nicole L — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nicole L Affiliation: Jun. 23, 2026 I oppose changing public company financial reporting from quarterly reports to a six-month reporting schedule. Quarterly reporting promotes transparency, accountability, and investor confidence by providing timely information about a company's financial health and performance. Reducing disclosures to twice a year could limit investors' ability to make informed decisions, increase uncertainty, and decrease trust in the market. Maintaining quarterly reporting helps protect individual investors and supports fair, efficient, and transparent markets. I encourage the SEC to keep the current quarterly reporting requirements in place.

Nicole Miyamoto — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nicole Miyamoto Affiliation: Jun. 23, 2026 We need reporting to hold companies accountable. I am an interim manager for FedEx office and without those metrics

I don’t think I could do my job

Nicole Silva Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nicole Silva We as investors need to know what you know. It is not acceptable that you are proposing to keep the investors, public citizens, from knowing all information about the company and directions they move. This bill should not be allowed to pass.

Niecy — Jun 23, 2026
Subject: S7-2026-15 From: Niecy Affiliation: Jun. 23, 2026 We need to keep it the way it is to keep people from doing fraud

Niecy

Nigel Aubrey Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nigel Aubrey Companies should not have their reporting timeframes adjusted to a longer period. How are we as investors supposed to make an informed decision on who we invest in if information is potentially 6 months old. With AI and modern reporting tools, generating reports should be easier than ever and there is no excuse not to report quarterly. Infact, with modern automation reporting tools the reports should start coming out monthly to help us as investors see what is really going on.

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nigel crossley — Jun 23, 2026
Subject: File No. S7-2026-15 From: nigel crossley I disagree with the proposal to make public financial reports twice a year - it needs to stay at four times a year.

Niki Butcher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Niki Butcher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The object of our "free" society is to be able to invest in companies, which allows them to be successful. However, without updated knowledge about the company why bother investing? I am one who will shut down all my investments helping corporations grow successfully if this passes.

Nikki Choyce The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nikki Choyce Reporting less frequently will not provide owners with timely information and is LESS transparent. I am not in favor of changing reporting requirements to twice a year. Keep it to quarterly increments.

Nikki Goodson — Jun 23, 2026

Subject: File No. S7-2026-15 From: Nikki Goodson I think more transparency is better, and we should keep public company reports quarterly instead of biannual.

Nikki Silver — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nikki Silver This is ridiculous! We need more information not less!

Nilufar Safdarian Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nilufar Safdarian I do not support the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Public reporting needs to remain quarterly so we as shareholders remain informed in a timely manner.

Nimrod Johnson private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nimrod Johnson As a retired investor who depends partially on the income from the portfolio the most important factor is the availability of information. The world is becoming more dynamic day by day and the access to news is critical in making decisions on investments , especially those that provide income. In many sectors (off hand I think of REITs and BDCs) 6 months can change the situation from night to day and back. I strongly recommend NOT reducing the requirement to disclose financial information every quarter.

Nina Newcomb — Jun 23, 2026
Subject: S7-2026-15 From: Nina Newcomb Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING! It is working…inconvenience is not a reason for change!

Nina Newcomb

Sent from my iPhone

Nisa Ford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nisa Ford Affiliation: Jun. 23, 2026 Leonnesia Ford, Attorney Extending the time for filings will allow potential violations to go unchecked twice as long before correction. Americans have most of their life savings tied up in the stock market (in one way or another) and reducing this regulation could likely be devastating for working class people.

NK Brigden — Jun 23, 2026
Subject: S7-2026-15 Comment From: NK Brigden Affiliation: Jun. 23, 2026 Nancy K Brigden, Investor, I think it ludicrous this is even being considered. We need quarterly reporting.

No Name — Jun 23, 2026
Subject: S7-2026-15 Comment From: No Name Affiliation: Jun. 23, 2026 Quarterly reporting is essential to maintain oversight into firm's financials BEFORE they become "lost"!
Respectfully, J. Bennett - jazz musician/educator

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no name investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: no name If the objective is to cut costs then reducing executive pay might be a better choice. That said, I now seldom read the quarterly and annual reports. There is daily lots of info on the web to know what is happening and there plenty stock charts that tell the market's moods. Besides, investing like an owner is nonsense if you don' have majority voting rights which ten votes per share for insiders totally kills the rights of ownership. In some cases I even favor it when it stops returning cash to shareholders, better used to increase the business. Dividends are paid only when management has no better use for the cash.

Noah Lichlyter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Noah Lichlyter Affiliation: Jun. 23, 2026 Noah, 27, I work in the insurance industry.

When has less transparency from our government and businesses ever been a benefit to regular Americans? Less oversight = more risk for everyday folks just trying to survive, make a living, and save for retirement. Reducing reporting requirements is going to open the floodgates to a new wave of white collar crime and further financial abuse of regular Americans by the wealthy elite for their own persona gains. Just look at all the success members of Congress have had trading stocks based on privileged information. Clearly more information allows an investor to make sounder and wiser investments. This regulation change takes information away from investors and will make the American economy a riskier investment by orders of magnitude. If you permit this change to happen, it would be gross neglect of your duties of the highest order.

Noe Chairez Jr — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Noe Chairez Jr Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: We the people want all transparency regarding our retirement funds as well as other investments in order to avoid and deter fraud. We are the investors and we want to avoid taking a hit, as something happening as such could be financially destructive to us. Do not end quarterly reporting. It is not mundane to regularly report every quarter.

Noelia Yvette Aviles — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Noelia Yvette Aviles Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What the ultra wealthy seem to misunderstand is that they wouldn't have all that money if it were not for their employees who work hard to earn a decent living wage while the CEO's keep getting praised and rewarded by the company owner and forget the actual people who work every day and get nothing in return! Enough

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noelle — Jun 23, 2026
Subject: S7-2026-15 Comment From: noelle Affiliation: Jun. 23, 2026 Via the reports on Form 10-Q, Public companies, are subject to Exchange Act Section 13(a) or 15(d), and are currently required to file quarterly. This needs to remain as is, and not be reversed.

Thank you for your attention to this matter,
Noelle Salyers

Nolan webster Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nolan webster This does not appear to be fair for the investor

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Nona Groesbeck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nona Groesbeck Affiliation: Jun. 23, 2026 Why do you think changing everything back to 60 years ago would be good for the Country? You know that isn't good for America it's just taking away more and more from the people.

None OfYourBiz — Jun 23, 2026
Subject: S7-2026-15 Comments From: None OfYourBiz Affiliation: Jun. 23, 2026 Grow the **** up or get the **** out, you greed-laden ****s from hell. Or just die. Yes. Die. Let some hungry idealists take over, you useless ****ing republican- dictator-plutocratist puss-nutted assholes. **** you people to DEATH.

Nora Durand — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nora Durand Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Not on our watch Trumpies!

Nora Yolles — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Nora Yolles Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission,
I am writing as an individual investor who is deeply concerned about proposals that would reduce the frequency of public company reporting from quarterly to every six months.
As someone who relies on the transparency of our financial markets to make informed decisions about my savings, investments, and retirement future, I believe this proposal would disproportionately benefit corporate insiders while placing everyday investors at a significant disadvantage.
Quarterly reporting is one of the mechanisms that helps maintain trust in the marketplace. Public companies have access to enormous amounts of information about their financial health, operations, and risks. Regular reporting helps ensure that investors have timely access to material information rather than being forced to operate in the dark for extended periods.

A six-month gap between reports creates a much larger window for problems to develop unnoticed. Financial irregularities, poor management decisions, deteriorating business conditions, or even fraud can remain hidden for longer periods before investors have access to meaningful information. Delayed disclosure can also contribute to increased volatility when significant developments finally come to light, causing larger and more abrupt market reactions.
Transparency is not a burden. It is a cornerstone of a fair and efficient market. The strength of U.S. capital markets has long been built on the principle that investors, large and small, should have access to timely and reliable information. Reducing reporting requirements risks undermining that principle.
I am particularly concerned that this proposal would effectively blindfold ordinary investors while insiders and large institutional players continue to benefit from superior access to information and resources. At a time when more Americans are investing for their futures, retirement, and financial security, the SEC should be strengthening transparency, not weakening it.
I respectfully urge the Commission to reject any proposal that would eliminate quarterly reporting requirements and instead continue to promote timely disclosure, market integrity, and investor protection.
Thank you for your consideration.
Sincerely,
Nora Yolles

Noreen Iassandrello — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Noreen Iassandrello Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am concerned about this proposal. I personally use quarterly reports to inform my investment decisions. For a 6 month period I will not have access to information about the companies I may be invested in. This proposal is clearly good for Wall Street and bad for Main Street.

Norlyn Swenson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Norlyn Swenson Affiliation: Jun. 23, 2026 Norlyn Swenson; Retired School Teacher; With the computing power available to companies today and AI too. Quarterly reports shouldn’t be too cumbersome for companies and it’s a big help for the average investor. KEEP IT QUARTERLY!

Norm Iverson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Norm Iverson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not end your requirement of quarterly reporting by public companies.
Reading Alan Greenspan's AP obituary today, they write of his failing reputation as the US tumbled into the Great Recession following his tenure:
"Mr. Greenspan himself later acknowledged 'I made a mistake' in assuming that banks could essentially regulate themselves."
The broader securities industry is no different - transparency is the key to effective regulation that leads to smoothly and fairly operating markets.

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norma albright — Jun 23, 2026
Subject: S7-2026-15 Comment From: norma albright Affiliation: Jun. 23, 2026 With so much AI generation power no reason for not producing quarterly reports. Just want to be deceptive to the public

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Norma Harrison — Jun 23, 2026
Subject: S7-2026-15 From: Norma Harrison Affiliation: Jun. 23, 2026 we need to keep track of the horrors incessantly perpetrated against wethepeople us

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Norma Hinrichs — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Norma Hinrichs Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change a thing.

Norma Hoskins — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Norma Hoskins Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: please keep quarterly reports to keep companies accountable to their employees and the public.

Norman Cohen none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Norman Cohen As an individual investor, I am commenting to oppose reducing reporting requirements for publicly traded companies. For the companies with which I invest, I consider myself a part-owner. Transparent quarterly reporting on company performance allows me to make informed investing decisions. Reducing reporting requirements will increase uncertainty and place me at greater financial risk. The argument that reporting is costly to the company is far outweighed by the risk to the shareholder/owners like me. An informed marketplace reduces market risk and maintains greater stability in our economy. I respectfully request that the status quo on public reporting be maintained. Thank you.

Norman Green — Jun 23, 2026
Subject: File No. S7-2026-15 From: Norman Green I do agree that shareholders should have the opportunity to see quarterly reports

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Norman Quick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Norman Quick Affiliation: Jun. 23, 2026 Cynthia Quick, Accounting firm office manager. The laws where changed to help protect normal people, once again the rich and corporations are looking for a way to make a bigger profit for themselves and let the rest of us holding the bag one more time. This has to stop keep the rules like they are now.

Norman Russell — Jun 23, 2026
Subject: S7-2026-15 From: Norman Russell Affiliation: Jun. 23, 2026 Please keep quarterly reporting! We need more safeguards—not less! Did we not learn anything from the past!!

Sent from my iPhone

Norris Edney II — Jun 23, 2026
Subject: S7-2026-15 Comments From: Norris Edney II Affiliation: Jun. 23, 2026 Checks and Balances were created because of a need to respond to Criminal or Fraudulent actions in the past. Lessons Learned should not be forgotten or ignored simply to enable future Criminal or Fraudulent actions.
The "Inconvenience" of following the Law was created because committing Crimes was too "Convenient"!!

Respectfully,

Norris A. Edney II

Not Me American — Jun 23, 2026
Subject: File No. S7-2026-15 From: Not Me Uphold this signature law and start the court room trails . Let's send some bad guys where they belong and get our freedom and money back ! And keep the quarterly reporting so it stays on track . Amen. Tanya, home maker, New Mexico Make America great again ! Abide the damn law like the rest of us have to .take accountability for your actions and suffer the consequences from 2002!!! And whomever let you off knowingly gets a fine and prison time. For stealing Billions of dollars . Fair is fair and this is beyond fair . Each signature is a trail. Amen !

Nu Lyfe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nu Lyfe Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTS!

Nuno Santos — Jun 23, 2026
Subject: File No. S7-2026-15 From: Nuno Santos reducing the number of reporting weakens us who are paying for ownership. As a long term investor I care about how they are managing, and I understand ups and down. I want to know they are experiencing some challenges and then see how they handle it. If poorly, I know to not increase my investment. If I wasn't aware for half a year, then I have to find out how they respond and wait again another half a year, it hurts me from knowing if I can invest more or less, and becomes now a more delayed response.

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nunya bizness — Jun 23, 2026
Subject: S7-2026-15 Comment From: nunya bizness Affiliation: Jun. 23, 2026 As a retiree, my funds and options are limited. I do not agree with the proposed change: KEEP IT QUARTERLY.

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Nurse Kate — Jun 23, 2026
Subject: S7-2026-15 Comment From: Nurse Kate Affiliation: Jun. 23, 2026 Quarterly reports for all!!! Otherwise the problems that plague us will continue. Kate Spelman RN, founder and researcher at Ai Nurse Vanguard

Kate Spelman RN
Founder, AiNurseVanguard & AiNurseForge
kate@AiNurseVanguard.com
www.AiNurseVanguard.com
@AiNurseVanguard on X

O Oakwalker — Jun 23, 2026
Subject: S7-2026-15 Comments From: O Oakwalker Affiliation: Jun. 23, 2026 Reducing penalties and increasing opportunities for fraud is an overt rejection of your primary purpose as the SEC, and is an open confession that you, the person promoting this idea, is a toad sellout to the dark influences of greed and elitism. I am a retired electronics lab rat, and I'm sick of watching the slow decline of our community into abject greed and plunder. Yours Truly, Oakwalker.

Oakwalker
737-781-1999

Only the best to you.

O. Estavillo — Jun 23, 2026
Subject: S7-2026-15 Comment From: O. Estavillo Affiliation: Jun. 23, 2026 O. C.Estavillo, retired.

If this has been working fine for this many years. Let's just keep it that way. Thank you.

OBOZO ODUMBO — Jun 23, 2026
Subject: Comment on S7-2026-15 From: OBOZO ODUMBO Affiliation: Jun. 23, 2026 It appears that after over one hundred years of data quarterly reporting increases profits across the board compared to just twice a year. So it would only make sense to keep it just the way it is. Nobody likes earning less money! G. James Fiddler Massachusetts

Sent from my iPhone

Octavia Denise Lovett — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Octavia Denise Lovett Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: All companies rules should have enforcement of operating with clean hands and in good faith. There should be a monthly check in with a full comprehensive transparency report of all securities sent to all investors from both sides.

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oggigi2000 — Jun 23, 2026
Subject: S7-2026-15 Comments From: oggigi2000 Affiliation: Jun. 23, 2026 The Trump administration demands transparency. So we must have transparency. As the Lord Trump commands it.

Sent from my Galaxy

OKSANA PHILLIPS — Jun 23, 2026
Subject: S7-2026-15 From: OKSANA PHILLIPS Affiliation: Jun. 23, 2026 The CEO and their companies need to be held accountable back in the day this would never have been allowed for companies to be richer than the government And then now they wanna do it only twice a year where they can steal the money from the public That own stocks that aren't getting the right information they need to have it more than 4 times a year they should have it monthly

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Olamide Idowu — Jun 23, 2026
Subject: File No. S7-2026-15 From: Olamide Idowu Less transparency doesn’t eliminate uncertainty. It increases it

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Oliver Holman Nall Intern, T. Rowe Price — Jun 23, 2026
Subject: File No. S7-2026-15 From: Oliver Holman Nall Less information never decreases uncertainty -- in fact, that statement is paradoxical in nature. Providing 4 reports to investors ensures lower volatility, and upholds the rights of retail investors who don't have access to the expensive information and resources institutions enjoy. People's retirements and livelihoods are at stake; greater volatility and speculation could lead to panic withdrawals, lower retirement income, and constant stress. Companies have a duty to report to all stakeholders that engage with them, whether the stakeholders interact through debt, equity, work, or any other way.

Oliver Pierce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Oliver Pierce Affiliation: Jun. 23, 2026 Oliver Pierce, Retired

As someone who is retired, I depend on quarterly reports to make a lot of my financial decisions. A 6-month gap could cause me to miss information that may have altered my financial decisions. Quarterly reports are vital for the short-term decisions I make. Keep reporting the way it is. Are companies trying to hide something by going to 6-month reporting?

Oliver Pierce
sidretired@outlook.com

Oliver Sackett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Oliver Sackett I strongly oppose any proposal that would reduce public company reporting from four times per year to two. As a shareholder, I am an owner of the businesses in which I invest. Owners deserve regular, transparent communication about company performance, risks, and strategy. Quarterly reporting has long been a cornerstone of market transparency and investor confidence. Reducing reporting frequency would not eliminate short-term thinking. It would simply leave investors with less information for longer periods of time. In fact, less frequent reporting could increase uncertainty, lead to larger earnings surprises, and create greater stock price volatility when information is finally released. Some argue that reducing reports would lower costs for companies. Even if there are modest savings, those savings should be weighed against the cost to investors of reduced transparency and accountability. Public companies benefit from access to public capital markets, and regular disclosure is part of that responsibility. Quarterly reporting helps create a more informed, fair, and efficient market for all investors—not just large institutions with access to management and industry resources. Individual investors should not be asked to accept less information about the companies they own. I urge the SEC to maintain current quarterly reporting requirements.

Olivier Fontana — Jun 23, 2026
Subject: File No. S7-2026-15 From: Olivier Fontana Things are changing too quickly those days and waiting six months to have an official, documented, update is too long when, in parallel, press, blogs, and so-called "influencers" comment, extrapolate, conjecture or lie based on rumors, shreds of

information, or personal profit goals. Investors need more regular truthful reporting.

Ollievette Wade — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ollievette Wade Less is not best. It is easier to cover up mistakes, mismanagement, and down right theft.

OM Goodness — Jun 23, 2026
Subject: S7-2026-15 Comments From: OM Goodness Affiliation: Jun. 23, 2026 Why would this even be considered ?
SEC should always protect Investors not the Insiders !!
Every publicly traded business does know daily, weekly, monthly numbers and if any changes are to be made require monthly results be reported each and every month !!
Investors need more critical information, not less real time numbers which reflect success or struggles .
J. Worley

Omobolaji Oshunremi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Omobolaji Oshunremi As an individual investor, I oppose reducing public company reporting from quarterly to semiannual. Timely and transparent information is fundamental to informed investing. Quarterly reporting provides shareholders with regular visibility into a company's performance, strategy execution, risks, and financial health. Reducing disclosures to twice a year would increase information gaps, potentially amplify market volatility when updates are finally released, and disadvantage smaller investors who rely on public filings rather than private access to management. While companies should focus on long-term value creation, less frequent reporting does not solve short-termism. It simply reduces transparency. In today's environment, where technology and AI have significantly improved reporting efficiency, the benefits of maintaining quarterly disclosures outweigh the administrative burden. Strong capital markets depend on trust, transparency, and equal access to information. Quarterly reporting remains an important part of that framework.

Oni Oniana — Jun 23, 2026
Subject: S7-2026-15 Comments From: Oni Oniana Affiliation: Jun. 23, 2026 Regular people are at such a huge disadvantage in the stock market already, please let us keep our paltry glimpes into what's going on.

Onupwwrd Enterprizes, LLC , Barbara Beatty, owner None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Onupwwrd Enterprizes, LLC , Barbara Beatty, owner I strongly agree with the Motly Fool in OPPOSING changing quarterly business reporting to semi- annual reporting. We MUST maintain transparancy of publically traded companies for ALL size investors, not just the big, already wealthy investors. Those of us who trade and invest need the transparency. Markets change much more rapidly than in the past and so transparency is much more important than ever before, for everyone, the companies theselves, large investors, small investors and the

government regulators. This is one form of regulation that is needed! Semi-annually would allow for more corruption and hidden dealings that favor one set of investors over another and would likely result in msny businesses becoming more unethical. Please keep quaererly reporting requirements.

Opal King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Opal King Affiliation: Jun. 23, 2026 My name is Opal King, I live in Coldwater MI. I and my husband are retired. I don't like this idea at all. I think companies should report quartely, as they do now. Thank you

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Oratorical Ministry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Oratorical Ministry Affiliation: Jun. 23, 2026 As with most companies large and small, quarterly reporting ensures accountability and increases public confidence. What are we trying g to hide by going to 6 month disclosure? L. K. JAMES, SUPERVISING PARALEGAL

Oscar De La Puente — Jun 23, 2026
Subject: S7-2026-15 Comments From: Oscar De La Puente Affiliation: Jun. 23, 2026 We need timely reports that bring transparency and prevent fraud. We cannot be blind when it comes to corporate business. It’s just simply anti-democratic, and if this goes through, this will be detrimental to our democracy.

Oscar De La Puente
DC, ESL, Public School Teacher

Sent from my iPhone

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oswaldo ruiz — Jun 23, 2026
Subject: S7-2026-15 Comment From: oswaldo ruiz Affiliation: Jun. 23, 2026 Let’s stop the corruption and continue the current policy.

Sent from my iPhone

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otisthaman — Jun 23, 2026
Subject: S7-2026-15 Comment From: otisthaman Affiliation: Jun. 23, 2026 There is to much corruption in the US and the world to be lax on this now. Instead of taking away safeguards there should be more ! How long does it take to write a signature ?

Otto Schumacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Otto Schumacher This is a irresponsible decision to be making and will directly harm the retail investors leading to an increase of scam or fraud securities left

unregulated on the market.

Owen Holiday Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Owen Holiday As a retail investor, I believe semi-annual reporting will put the small investor at a disadvantage. I feel quarterly reporting gives the retail investor more up-to-date company information to make better choices about investments. I feel semi-annual reporting is too long of a period for company information to be made public, putting retail investors at a disadvantage. There should be more controls and disclosures on public companies, not less. This is for the financial safety of the average American investor and all investors placing their monies in public companies.

Owen Martin Eager — Jun 23, 2026
Subject: S7-2026-15 Comments From: Owen Martin Eager Affiliation: Jun. 23, 2026 As an investor and consumer I find it quite reprehensible that anyone would entertain a change that protects investors. Investors need transparency to make appropriate decisions before seeking any stock trade. Do not reduce the reporting periods for public corporations and keep quarterly reporting the standard. As a matter of further transparency, monthly reporting would be even better.

-= Owen Martin Eager

P H — Jun 23, 2026
Subject: S7-2026-15 Comments From: P H Affiliation: Jun. 23, 2026 Pamela Hudson. Retired. Quarterly reports are essential for investors to make informed decisions as they provide details about a company’s performance and their plans. This transparency is needed in today’s financial markets.

P L Houck — Jun 23, 2026
Subject: File No. S7-2026-15 From: P L Houck Reporting only twice a year is not sufficient for reporting. Not for the organization and more importantly not for investors.

P. Powell — Jun 23, 2026
Subject: File No. S7-2026-15 From: P. Powell Less transparency will create obvious problems down the road. Don't change the current notifications.

P. S Russell 111 Do not reduce reporting of Quarterly company finances!...Retired Managing Partner — Jun 23, 2026
Subject: File No. S7-2026-15 From: P. S Russell 111 More Information not less!! The fed can do whatever they want, they are wrong as much as most financial experts. With AI, companies could report monthly, they probable do report to top management.

P.c. Brandt — Jun 23, 2026
Subject: S7-2026-15 From: P.c. Brandt Affiliation: Jun. 23, 2026 No cut backs ! This is a commitment to LAW ,

Yahoo Mail: Search, Organize, Conquer

PA Instruments — Jun 23, 2026
Subject: S7-2026-15 Comments From: PA Instruments Affiliation: Jun. 23, 2026 At 88, and a 60+ year stockholder, quarterly reporting is critical to understanding company progress..PLEASE keep it in place!… Jack Wolfe, Senior Consultant, MOR Associates, Inc., Watertown, MA

Jack Wolfe
MOR Associates, Inc.
jwolfe@morassociates.com
Mobile: (617) 899-1182

Sent from my iPhone

Pablo Albarran The National Association of Personal Financial Advisors (NAPFA) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pablo Albarran This is a mistake! It makes providing advice and counsel much more difficult for the planner or rep. Ask yourself why do corporations wants less disclosure when it been this way for decades and decades.

Paige Aho — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paige Aho Affiliation: Jun. 23, 2026 Need to keep reporting quarterly so people can know what's is happening with these companies regularly. It impacts everyone who invests in stocks and twice yearly is not often enough to make important financial decisions about our personal portfolios

Paige

Pam — Jun 23, 2026
Subject: S7-2026-15 From: Pam Affiliation: Jun. 23, 2026 DO NOT ALLOW MORE CORRUPTION INTO OUR ECONOMY. DONT GO BACKWARDS

Pam — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Affiliation: Jun. 23, 2026 It is ABSOLUTELY NECESSARY!!!!!
DO NOT CHANGE !

Pam .H — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam .H Affiliation: Jun. 23, 2026 I think consumers deserve a regular accounting each quarter,
Do not reduce the frequency of reporting

Pam Allen — Jun 23, 2026
Subject: S7-2026-15 From: Pam Allen Affiliation: Jun. 23, 2026 I oppose this bill. There needs to be constant accountability. And I think quarterly filings are the minimum required.

Sincerely,
Pam Allen
Get Outlook for iOS

Pam Bailey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pam Bailey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Continue providing quarterly reports!
It's our money and our future We deserve to to kept apprised of our accounts.

Pam Burns-Clair — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Burns-Clair Affiliation: Jun. 23, 2026 Public companies need to be transparent & ACCOUNTABLE!!

Sent from my iPhone

Pam Chalk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Chalk Affiliation: Jun. 23, 2026 It needs to remain quarterly so I can monitor my investments. Thank you.

Sent from my iPhone

Pam DiLorenzo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pam DiLorenzo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is reckless & I will not stand behind it!

Pam Hartwell — Jun 23, 2026
Subject: S7-2026-15 From: Pam Hartwell Affiliation: Jun. 23, 2026 Please keep quarterly reporting for CEOs. We need more oversight of the people fleecing our country!!

Pam Hartwell
La Crescent, MN

Pam Maloy None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pam Maloy We need to have more transparency on the companies we have a partial ownership in, not less.

Pam Mattson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Mattson Affiliation: Jun. 23, 2026 I am retired and depend on my IRA and investments to supplement my social security. If I have to wait six months before making changes vs quarterly could have a detrimental affect on my income and savings. Quarterly is preferred. Pam Mattson

Sent from my iPad

Pam Moss — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Moss Affiliation: Jun. 23, 2026 Already corporate heads make obscene amounts of money but the people who did the work are scraping by doesn't make sense. And now hide information the helps families make good decisions. WRONG

Pam Moss
Ca BRE 00451292

Pam Munck — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Pam Munck Affiliation: Jun. 23, 2026 I am concerned about the return to semiannual reports by large companies. Reporting quarterly helps all concerned stay aware of what is happening across the different companies and decide whether to continue investing in each company. Please vote no on this change.

Pamela K. Munck

Pam Munck — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Pam Munck Affiliation: Jun. 23, 2026 I am concerned about the return to semiannual reports by large companies. Reporting quarterly is a way for all concerned to be aware of what is happening across the different companies and to know if they want to

continue investing in that company. Please vote no on this change.
Pamela K. Munck

Pam Munck
Fort Myers FL

Pam Royal — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pam Royal Affiliation: Jun. 23, 2026 Continue quarterly reporting.

Sent from my iPhone

Pam Salem — Jun 23, 2026
Subject: S7-2026-15 From: Pam Salem Affiliation: Jun. 23, 2026 Please keep quarterly reports required. Accountability is sadly still required.

Pam Salem

Pam Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pam Taylor Affiliation: Jun. 23, 2026 Absolutely no! Do not let corporations hurt people for a greater profit.
Pamela Taylor
Thirty five years of teaching

Sent from my iPhone

Pam Turner — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Pam Turner Affiliation: Jun. 23, 2026 Please keep the reporting at its current quarterly reporting status. When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.

Sent from my iPhone

Pam Wyche — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pam Wyche Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!! NO MORE ENRONS!!
PROTECT CONSUMERS NOT CRIMINALS!

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pamela anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: pamela anderson Affiliation: Jun. 23, 2026 This idea isn't old. It didn't work last time. What does Walk Street think we are? Stupid? No. Be transparent! Do not fool around again. Wall Street is never rich or big enough. Greed never wins long term. We the people say no.

Sent from my iPhone

Pamela Bray — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Bray Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT fall in line! The is no need for what amounts to a 6 month black out and free ride for the corrupt.

Pamela Cline — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Cline Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How can you possibly justify this? How much are YOU getting out of this proposal? Just STOP IT! Quit screwing over the people that really matter.

Pamela Fairley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela Fairley More information is better. Please don’t reduce the number of reports required each year. A lot can happen in 6 months.

Pamela Gingold Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela Gingold Reducing SEC reporting requirements to twice a year will weaken investors ability to assess the health of publicly trading companies on a timely basis. I am against this change.

Pamela Hill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Hill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an American citizen and investor, I request that you do not continue with the new proposal to end quarterly reporting. I expect and deserve clarity and transparency. This proposal we have a negative

effect and give far too much power to those CEOs and corporate leaders.... making it easier for misappropriation of funds and worse.

Thank you, Pamela Hill

Pamela J. Hansel, CPA, MST, EA Motley Fool Member & Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela J. Hansel, CPA, MST, EA I am writing to encourage you to preserve greater transparency for investors by maintaining the quarterly reporting requirements for public companies. I fully understand the resource challenges of quarterly reporting as I was part of that process for the latter half of my career. Further, I am aware that quarterly reporting can encourage short term focus by management, which is not what retail investors like myself are interested in. However, to reduce reporting to only twice per year means we are no longer getting current information about how the business is doing, whether be the product pipeline or major customers or even macro and geo-political impacts. On balance, the value to the investing community of the quarterly transparency significantly outweighs the burden on companies. If they want our investing dollars, they should be required to ensure current and transparent financial reporting and earnings disclosures. Thank you for your time and consideration of this critical issue.

Pamela Just None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela Just Owning shares in a business is just that - being an owner. How can an owner manage without timely information? In addition, most companies have this quarterly reporting process down to a science. Reducing reporting from quarterly to semiannual won’t reduce staff either. I am opposed to a reduction in reporting requirements. Thank you.

Pamela K Prats — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela K Prats Do not make this change. Any one with an ounce of common sense who be horrified at the thought.

Pamela Lass — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pamela Lass Affiliation: Jun. 23, 2026 My husband and I depend on Social Security and our retirement accounts (deferred compensation and stocks) to see us through our lifetime. It is very important that there be quarterly reporting for us to be up to date with the markets and make financial decisions. DO NOT change to bi-annual reporting! You will be hurting us and millions of U.S. citizens if you do that. Times are tough enough as it is. Sincerely, William and Pamela Lass, Port Jervis, NY 12771

Pamela Miller — Jun 23, 2026
Subject: Opinion on Quarterly Reporting From: Pamela Miller Affiliation: Jun. 23, 2026 Pamela Miller, retired, quarterly reporting allows an evaluation to adjust based on financial climate. 6 months is too long! I don't have access to behind the scenes events. Don't deny insider trading doesn't exist. 6 months will cripple us smaller investors.

Pamela Pattillo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Pattillo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
More accountability, transparency. Not less.

Pamela R Spevack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pamela R Spevack Affiliation: Jun. 23, 2026 It looks like you want to change reporting and even though it's working well.
No changes needed. Find something else to play with.
Pamela Spevy, let's not make things worse, I have been in business and every little lie adds up to a big one.

Pamela Richmond — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela Richmond I am a long-tme investor, as well as a long-term investor. I prefer to receive quarterly reports (as opposed to bi-annual)! I believe this helps keep these publicly exchanged companies motivated and a little more transparent. I agree with the Motley Fool position.

Pamela Scott — Jun 23, 2026
Subject: KEEP IT QUARTERLY From: Pamela Scott Affiliation: Jun. 23, 2026 How dare you keep doing things that hurt the average Americans. We refuse to have this Administration do additional harm to taxpayers, who are barely getting by now. KEEP IT QUARTERLY! from AOL on Android

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PAMELA SIMMONS — Jun 23, 2026
Subject: S7-2026-15 Comment From: PAMELA SIMMONS Affiliation: Jun. 23, 2026 This matters to me and probably every single person who is trying to stay solvent (and informed) in their retirement (or pre-retirement building). Quarterly information gives us somewhat of a sense of what is going on. A few pennies saved on your end will likely cost me a great deal more. I am retired, but still trying to make ends meet. Please DO NOT change the reporting period to anything less than quarterly. DO THE RIGHT THING!

Warmest regards, pbs

Dr. Pamela B. Simmons
PhD, APRN (ret.), FNP-BC, CNE

Pamela Solberg — Jun 23, 2026
Subject: S7-2026-15 From: Pamela Solberg Affiliation: Jun. 23, 2026 I'm an investor, Sarbanes-

Oxley is not a suggestion, and reporting should be kept quarterly and keep the CEO's accountable.

Respectfully,

Pamela Solberg

Pamela Tames — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pamela Tames As a 3-decade long investor, it's hard enough getting objective information about markets. Now you want to curtail it? Just goes to show who you protect--not the individual investor (and voter) but the corporations and now can hide even more. Don't do this.

Pamela Taormina — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pamela Taormina Affiliation: Jun. 23, 2026 Do not change the rules now. Leave it quarterly.

Sent from my iPhone

Pamela Vasquez — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Pamela Vasquez Affiliation: Jun. 23, 2026 Keep the quarterly reporting system. I don’t want too lose a chunk of my life savings due to the lack of transparency by these companies.

Get Outlook for iOS

Pamela Winfrey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pamela Winfrey Affiliation: Jun. 23, 2026 More time in the dark? I say NOOOOOOO!

Sent from my iPad

Pamela Yaeger — Jun 23, 2026
Subject: S7-2026-15 From: Pamela Yaeger Affiliation: Jun. 23, 2026 It is important that quarterly reporting continues. Stockholders need to know how the company they have invested in is doing more than twice a year.

Pamela Yaeger, retired

Sent from my iPhone

Pamela Zahorik — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pamela Zahorik Affiliation: Jun. 23, 2026 Can't you people do Anything to benefit your consumers. We have put more money in your pockets than you need. And you want MORE? People are dying of starvation and unable to buy medication. I refuse to do business with you assholes anymore!

Parita Shukla Financial Advisory — Jun 23, 2026
Subject: File No. S7-2026-15 From: Parita Shukla Less information doesn't create better decision making power and will in fact introduce more volatility in the market. If genuine financial information will not be available to make decisions, it will promote an even more gambling oriented market.

Parris Hawkins — Jun 23, 2026
Subject: File No. S7-2026-15 From: Parris Hawkins Please continue to require quarterly financial reporting for publicly traded companies. As investors we need information on how the companies we own are doing. Too much can change in 6 months to switch to this type of reporting. Also, publicly traded companies use computer systems to track their financials. Closing books quarterly is only a modest extra effort compared to every 6 months.

Parswanathan Udayanan Motley fool financial community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Parswanathan Udayanan My name is Parswanathan Udayanan. I am part of the Motley fool financial community. I am in favor of maintaining quarterly reporting for companies on US exchanges. I believe this helps in transparency and help the investors make informed decision about their investments.

Partin The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Partin Maintain quarterly reporting to increase company transparency and investor involvement

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pat — Jun 23, 2026
Subject: S7-2026-15 Comment From: pat Affiliation: Jun. 23, 2026 Pat Culotti, self employed & semi retired. This is going to hurt small investors who are counting on trades for retirement. Please do NOT favor insider trading!!
This feels wrong and unfair.

Sent from my Galaxy

Pat & Jim Wamhoff — Jun 23, 2026
Subject: SEC - Quarterly Reporting . From: Pat & Jim Wamhoff Affiliation: Jun. 23, 2026 It costs money to change the rules, so why bother? This nonsensical rule change will be undone once we are rid of Trump & Co. The people are paying attention now and so should you.

Pat A. Wilson Aarp — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pat A. Wilson I feel transparency in financial matters, particularly stocks, demands full and frequent transparency in order for people to have the latest information possible to make their best financial decisions. Four times a year is minimal in my eyes and should be reduced at all.

Pat Beauregard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Beauregard Affiliation: Jun. 23, 2026 Keep quarterly!

Pat Danzing — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Danzing Affiliation: Jun. 23, 2026 Dear, Sir or Madam, Please continue to keep the cooperations reporting quarterly on the business platforms. As investors we should know what the quarterly report is so we can make an educated
decision. Thank you, Patricia Danzing Owner Operator
772-480-8387

Yahoo Mail: Search, Organize, Conquer

Pat Denny-Diget — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Denny-Diget Affiliation: Jun. 23, 2026 For the sake of people of all ages, please keep the quarterly reporting.

Pat Diget — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Diget Affiliation: Jun. 23, 2026 For the sake of people of all ages, please keep the quarterly reporting.

We are retired and 80 and 88 yrs if age. Our retirement depends on transparency

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Pat Donahue — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Pat Donahue Affiliation: Jun. 23, 2026 Dear Secretary,

I am concerned that anyone is thinking of going backwards and deciding reporting only twice a year is to our benefit. We have done that and it failed. The change to do quarterly reporting came due to companies attempting to hide. Having quarterly reporting should not be just a requirement but an absolute necessity to prevent scandals such as the one that brought about quarterly reporting. Transparency demands it.

Patricia Donahue
Consultant
Massachusetts

Sent from my iPhone

Pat Dowler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Dowler Affiliation: Jun. 23, 2026 Patricia Dowler, retired Administrator for CSC Consulting. As a retired widow I need stability in my finances, keeping quarterly reporting is definitely my choice.

Sent from my iPhone

Pat Duchien — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pat Duchien Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Even with quarterly reporting corporations have the ability to move numbers around but it's much more likely to be caught in audit than it would be with twice yearly audit.
SEC protect the American public and your own reputations regarding impropriety by keeping quarterly reporting!

Pat Goodrich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Goodrich Affiliation: Jun. 23, 2026 SEC needs to ramp up it's mission statement to include Partners In Fraud. So those folks who lost everything because they trusted this institution was such a lucrative jackpot that it's time to fleece a new generation?
Meredith Patricia Goodrich
Citizen of the United States of America

Pat H — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat H Affiliation: Jun. 23, 2026 I am a retired respiratory therapist, spending more than 43 yrs. helping others, who now relies on my retirement accounts. I

need to know what those investments are doing at least on a quarterly basis. Do not allow companies to keep their investors in the dark by returning to only twice yearly reporting. That will invite corruption, and further allow insider trading by the well-connected. Voters want oversight, and we question why the SEC would even consider allowing this. A reckoning will come, and you at the SEC need to stay on the correct side of this issue!

Pat Hursh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Hursh Affiliation: Jun. 23, 2026 Certainly do not report less often. If more reporting makes it harder to get away with fraud, then they should be reporting monthly, like assistance programs and workman's compensation.
Fair is fair.

Sent from my iPhone

Pat Kierstyn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Kierstyn Affiliation: Jun. 23, 2026 Pat Kierstyn, Director ACHS, saying that the SEC should ABSOLUTELY NOT make this change! I want to keep it Quarterly! Corruption will only get worse otherwise!

Pat Matis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pat Matis Affiliation: Jun. 23, 2026 I prefer to keep a closer eye on my investments. Six months is just too long and allows for too much opportunity for my money to disappear.

Pat McFarland — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pat McFarland Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I require quarterly reporting so as to manage my retirement funds properly.

Pat Metzing — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Metzing Affiliation: Jun. 23, 2026 Stop trying to lie cheat and steel from investors

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PAT OLSON — Jun 23, 2026
Subject: S7-2026-15 From: PAT OLSON Affiliation: Jun. 23, 2026 Every 6 months is unacceptable to me and my family's financial futures. My accounts have to support me the rest of my life and 6 months could put my investments in jeopardy as a bad move on the company's part could wipe out huge amounts of my retirement investments. Keep it at quarterly.

Sent from my iPad

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pat roos — Jun 23, 2026
Subject: S7-2026-15 Comment From: pat roos Affiliation: Jun. 23, 2026 keep quarterly reporting. there is evidence that this helps us know what is happening, and helps businesses do a better job monitoring what is going on. History has already shown that less reporting is a bad idea

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Pat Sellers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Sellers Affiliation: Jun. 23, 2026 You have got to be kidding! This is absolutely outrageous! I can't believe you are even entertaining this. Pull yourselves together.

Pat Welsh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pat Welsh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am a retired professor of nursing. Quarterly reporting is how the "regular people" like my husband and I get an idea how investments are doing and allow us to plan our expenditures and savings. Also, in an era of corporate dishonesty, quarterly reporting allows for transparency with the public and with competitors.

Pat Whalen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Whalen Affiliation: Jun. 23, 2026 I support keeping the disclosure period quarterly.

Pat White — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat White Affiliation: Jun. 23, 2026 This is a must! Keep quarterly reports!

Pat

Aspire to inspire before you expire

Pat Wrisley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pat Wrisley Affiliation: Jun. 23, 2026 Common sense

Pat Wrisley
512 983 8857

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patandlarry pagsview.us — Jun 23, 2026
Subject: S7-2026-15 From: patandlarry pagsview.us Affiliation: Jun. 23, 2026 I am a 78 year-old great grandmother and I have had enough of this deterioration of the nation that I love. I am sick and tired of corporations and their leadership getting away with lies and fraud. They must be held accountable. The SEC must not capitulate to the Trump mafia. You work for me and are paid by me and people like me; YOU DO NOT SERVE D.J. TRUMP!

Pat Pagendarm, Retired
Garden Valley, CA

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patduchien — Jun 23, 2026
Subject: S7-2026-15 Comments From: patduchien Affiliation: Jun. 23, 2026 Karen Duchien retired from Corporate Retail multiple companies, auditing expenses & construction costs working closely with executives and controllers. It is ludicrous to even consider reducing the required reporting. Even with quarterly reporting I have witnessed attempts to twist and "cook the books" so to speak. Are there some SEC officials who may have CEO's/CFO's in their back pockets? Protect your reputation s and the American public by not downplaying the importance of quarterly verifiable reporting.

Sent from my Galaxy

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patrice carlisle — Jun 23, 2026
Subject: S7-2026-15 Comment From: patrice carlisle Affiliation: Jun. 23, 2026 KEEP THe Financials of companies quarterly reported not 6 months. I own stock and I should know how the companies I invest in are doing their job. Patrice ProulxCarlisle 2134 4th Lane Big
Bear Ca 92314

Yahoo Mail: Search, Organize, Conquer

Patrice LaBelle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patrice LaBelle Affiliation: Jun. 23, 2026 Patrice; retired; I'm a senior and I live on a fixed income. I do not need my investment savings in jeopardy by the government making the rules easier. This could easily lead to issues like we had with Enron. Stop giving the wealthy "get out of jail cards". Quarterly is not a big deal. Please leave it at quarterly.

Patrice Plenert — Jun 23, 2026

Subject: File No. S7-2026-22 From: Patrice Plenert Quarterly reports are essential to competent business management.

Patricia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Affiliation: Jun. 23, 2026 There is no need to change the system as reporting every 4 quarters is the right way to go.
Pat DiMaggio, retired

Patricia A Zappel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia A Zappel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a stock holder and retired person I am demanding you Keep Quarterly Reporting to allow investors to keep our portfolio's up to date and transparent.
Patricia Zappel

Patricia Albrecht — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Albrecht Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You MUST keep quaterly reporting.
Unfortunately there are bad actors that would take advantage of the longer lapses in timed reporting.
I rely on the quaterly reports to ensure that my investments are on track or need adjusting.

Respectfully, Patricia Albrecht

Patricia Allen-La Fleur — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Allen-La Fleur Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
They should not only be convicted, sent to prison and their assets should be confiscated.

Patricia Atwood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia Atwood As investor and thus part owner of a company regular information is required for better decisions and provide more transparency. I strongly oppose the proposal to allow companies to reduce the public-company reports from four times a year to just two.

Patricia Bailey — Jun 23, 2026
Subject: S7-2026-15 From: Patricia Bailey Affiliation: Jun. 23, 2026 Why the roll back? There should be nothing to hide. Let's keep honest ceo's honest and drain the swamp of all the others.

Patricia Barraclough — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Barraclough Affiliation: Jun. 23, 2026 For the economic health of the country and the American people, we need to have this financial information made available at least 4 times a year. Things can happen too fast in the financial world and delay of necessary information can be disastrous.
Patricia Barraclough
Educator

Patricia Bartu-Whitley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Bartu-Whitley Affiliation: Jun. 23, 2026 Patricia Whitley retired. With all the cuts to ssi med. Care now u want to make it harder for regular people to follow the stock market giving the money even more of a edge. Keep americans in the dark so the money can inside trade even more than they already, are. What happened to all man is created equal. That seems to have been a line from a long lost
comedy cause there sure isnt any truth about it anymore.

Patricia Bartu-Whitley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Bartu-Whitley Affiliation: Jun. 23, 2026 Patricia Whitley retired. With all the cuts to ssi med. Care now u want to make it harder for regular people to follow the stock market giving the money even more of a edge. Keep americabs in the dark so the. Can inside trade even more than they already, are. What happened to all man is equal. That seems to have been a line from a comedy cause there sure isnt any truth about it anymore.

Patricia Burns — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Burns Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I think it stands to reason you know why we wouldn't want you to do this. It's certainly not gonna benefit us, but it might benefit the wealthy. Nothing is ever done to help the working class. So be it that's my statement and I'm sticking to it. Everything has been done administration

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Patricia C Deussing — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia C Deussing As an active self-investor in as many as 70 different companies, it is imperative that I have timely information regarding the financial health as well as investment information on the companies in which I have invested my money. To make informed decisions regarding financial situations it is necessary to have financial information. Quarterly reports regarding any company's finances or future plans is critical, and anything less leaves the investor at the mercy of the company and in danger of unforseen financial loss. As part of The Motley Fool Community I value the timely information receive regarding my investments in order to help me make financial decisions. Please continue to require that companies keep their information transparent to investors.

Patricia Cappello The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia Cappello Semi-annual reporting is insufficient. Investors need and deserve quarterly reporting.

Patricia Clark — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Clark Affiliation: Jun. 23, 2026 Quarterly reporting will continue to help keep people honest...like paying quarterly business taxes.

Patricia Collier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia Collier In this internet age when changes occur at lightning speed, reducing company reporting requirements is insane. If anything, larger companies should be required to do snapshots of their financial health every other month.

Patricia Cornelius — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia Cornelius This is irresponsible and will allow even more Wall Street wrong doing and less transparency. Strongly disapprove of moving to 6 month reporting

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patricia cowan — Jun 23, 2026
Subject: S7-2026-15 Comments From: patricia cowan Affiliation: Jun. 23, 2026 We want accountability and transparency.bperiodt.

Yahoo Mail: Search, Organize, Conquer

Patricia Dasher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Dasher Affiliation: Jun. 23, 2026 This does not benefit We The People,

Sent from my iPad

Patricia Davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Davis Affiliation: Jun. 23, 2026 Keep the reporting quarterly at SIX MONTHS please! I am a person who holds many stocks in my portfolio and changing the reporting time would only result in more serious problems.

Patricia Davis, retired

Patricia DeVono — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia DeVono Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Continue to require and protect legal reporting quarterly and yearly. It is my right to have truthful and honest reporting on a regulated schedule with public records available.

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patricia eby none — Jun 23, 2026
Subject: File No. S7-2026-15 From: patricia eby none...

Patricia Fisher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Fisher Affiliation: Jun. 23, 2026 Necessary Quarterly Reporting to keep everyone's interests open and honest. We need checks and balances to stay informed what is happening with our money.

Sent from my iPhone

Patricia Fries — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Fries Affiliation: Jun. 23, 2026 All corporations need to be held accountable at least quarterly. Not doing so only benefits the people in the top one-third.
Patricia Fries, MBA

Patricia Isenberg-Fries

Patricia Frisco — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Frisco Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Timely transparency matters!!!

Patricia Fugate — Jun 23, 2026
Subject: S7-2016-15 Comment From: Patricia Fugate Affiliation: Jun. 23, 2026 My name is Patricia Emma Fugate. My husband is Douglas Jay Fugate. We are both retired, and we have a small investment portfolio. Our broker is wonderful at watching out for our interests, but he needs to be able to see what's going on more rather than less. People like my husband and I could lose what little we have. That account is our old age account for when one of us needs a nursing home. We're both 71, and we never know when our health will deteriorate to the point where one can't care for the other. Don't change the rules on us now. Reporting must be kept quarterly. Those of us with small investment portfolios can't afford to lose what little we have.

Thank you.

Patricia G Fox — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia G Fox Affiliation: Jun. 23, 2026 The market is too volatile for six month reporting. We need to keep quarterly reports. These reports provide a more accurate assessment of strengths or weaknesses. Pat Fox

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Patricia Galloway — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Galloway Affiliation: Jun. 23, 2026 Given how easy it is to produce reports in the time of instant computer work, there is no reason to reduce the frequency of reporting.

Sent from my iPhone

Patricia Gorman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Gorman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies. We need quarterly reports

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Patricia Grace — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Grace Affiliation: Jun. 23, 2026 Accountability is being erased. It is our money too.

Patricia Grace
School teacher

Patricia Hartmann — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Hartmann Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not eliminate quartly reports. I do read them and think we should be given the data. People should know what's going on sooner rather than later.

Patricia Hatton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Hatton Affiliation: Jun. 23, 2026 Patricia Hatton, retired. Our economy is not very good today unless you're a millionaire. We need protection and that can only happen with information. Keep these reports quarterly.

Sent from AT&T Yahoo Mail on Android

PATRICIA HAWMAN — Jun 23, 2026
Subject: Comment on S7-2026-15 From: PATRICIA HAWMAN Affiliation: Jun. 23, 2026 The people do not want this. Quit taking us backwards. Vote Democratic to move forward and vote republican to move backwards.

Sent from my iPhone

Patricia Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Jones Affiliation: Jun. 23, 2026 I require quarterly reports to know if we can travel to see our daughter and grandson in any given time. We need details to plan. Please keep reporting quarterly.

Patricia Jones

Patricia Kirkendall — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Kirkendall Affiliation: Jun. 23, 2026 To the SEC,
It is outrageous that this is even being considered! Companies need to report quarterly. No Inside trading. Control greed of these oligarchs!
Patricia Kirkendall

Patricia Laribee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Laribee Affiliation: Jun. 23, 2026 No reason whatsoever for there to be a change to companies reporting. It actually should be monthly, even quarterly does not provide a full picture. To go to twice per year would be very ridiculous in volatile markets. It would of course hurt the small investor. They have computers why not use them.

Patricia LIKAKIS — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patricia LIKAKIS To whom it may concern: I am against limiting the number of company reports to twice a year. As an investor and as an American citizen, we need MORE transparency with companies, not less. More communication not less. Communication is critical to making sound financial decisions which will benefit us all. Please reconsider this proposal and keep the quarterly reports. Thank you for your consideration.

Patricia Lutton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Lutton Affiliation: Jun. 23, 2026 WE NEED MORE INFORMATION ABOUT OUR INVESTMENTS, NOT LESS. WHO GAINS IF THEY ONLY HAVE TO MAKE SEMI-ANNUAL REPORTS? NOT THE PEOPLE!!!

Sent from my iPad

Patricia Mayne-Schlachtun — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Mayne-Schlachtun Affiliation: Jun. 23, 2026 I want quarterly reporting to continue. I want to know how the companies are doing that I have invested in on a continual quarterly basis. Why remove this rule now?

Thanks, Pat

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patricia mazza — Jun 23, 2026
Subject: S7-2026-15 Comment From: patricia mazza Affiliation: Jun. 23, 2026 For Gods Sake Do The Right Thing !
Transparency! Honesty ! Integrity! We Don't Have To Be Assholes To Survive

Patricia Mazza
Compass Rose Tattoo
Hudson River Tattoo
Brooklyn Tattoo

Patricia Mesman — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Patricia Mesman Affiliation: Jun. 23, 2026 They are trying to steal money by not having quarterly reporting. Everything has to be regulated

Sent from my iPhone

Patricia Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patricia Miller Affiliation: Jun. 23, 2026 Yes keep quarterly reporting. Social worker. Patricia Miller. Businesses need to pay their share of taxes and not hide from responsibility.

Sent from my iPhone

Patricia Newkirk — Jun 23, 2026
Subject: S7-2026-15 From: Patricia Newkirk Affiliation: Jun. 23, 2026 We need to quit catering to white collar crime.

Patricia noneya — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia noneya Affiliation: Jun. 23, 2026 As an attorney, an investor and a citizen public companies and that is the key word; public, must report quarterly. Anything less allows for more shady deceit. Already expenses like multi million jets used for the CEO are buried as ordinary capital expense while employees are laid off. We should have fuller more robust reporting, not less. Shame if you pass this.

Pat Kruger
New Jersey voter

Patricia O'Hora — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia O'Hora Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Urging you on behalf of Stakeholders such as myself, who have savings and retirement at risk--to refrain from changing SEC rules and eliminates quarterly reporting in favor of a 6month blackout. Transparency is needed, not further risky obfuscation. This will be harmful especially to small businesses and small investors. Please do not do this. Patricia O' Hora

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Patricia Prewitt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Prewitt Affiliation: Jun. 23, 2026 Protect quarterly reporting ! This is another move to protect companies and the wealthy only - not regular hard working people who work doing regular jobs. So much is already hidden from the public . This is yet another wicked policy change and you know it .

Sent from my iPhone

Patricia Proctor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Proctor Affiliation: Jun. 23, 2026 Why wouldn't they want the public to know how the market is going? That seems like you want us to fail. EXPLAIN!!! This is NOT what I expect our Government to let happen. FIX IT NOW 🇺🇲

Patricia Smolsky — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Smolsky Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please don't do this. With all of the money wasted by our govt, mainly the president, he's not the one that will lose all the families worked for. I in Patti isn't was a single mother after 17 years being married and I had to provide every single thing for my daughters. I can't afford to lose more money bc the govt wants it all. I e never made use of govt plans to help the poor and homeless bc I worked for over 40 years in order to be able to retire. It takes all I make to live a decent life and take my grandchildren out to dinner here and there. All this give fire is hurt the people of the US, and it's disgusting that a liar can get away with so much? Against his own people. He is a monster and wants all the money and oil. Look at the things he has started to try and gain everything. He will not go easy on his own people . If this happens I will keep my money out of circulation so no taxes get

paid to buff up his wealth.

Patricia Szymanski — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patricia Szymanski Affiliation: Jun. 23, 2026 It seems that the SEC is encouraging companies to insider trading. Fraud comes to mind. This practice is illegal and immoral.

Patricia White-Bingaman — Jun 23, 2026
Subject: S7-2026-15 From: Patricia White-Bingaman Affiliation: Jun. 23, 2026 Keep the quarterly reporting.

Sent from my iPhone

PATRICIA WIDO — Jun 23, 2026
Subject: S7-2026-15 Comment From: PATRICIA WIDO Affiliation: Jun. 23, 2026 Pat Wido, Retired Systems Analyst. I believe it's important for continued quarterly reporting and visibility to ensure nothing like the Enron debacle happens again. More oversight, not less, is required to keep businesses honest.

Sent from my iPhone

Patricia Willson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Willson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not end Quarterly Reporting! The Stock Market is volatile enough without lengthening the reporting period. The business world runs on Quarters: paying payroll taxes, estimated tax payments, heck, even changing the air filters in rental properties!

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patriciaa93 — Jun 23, 2026
Subject: S7-2026-15 Comments From: patriciaa93 Affiliation: Jun. 23, 2026 Quarterly reporting is needed for transparency.

Sent from my Galaxy

Patrick Bennett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patrick Bennett Affiliation: Jun. 23, 2026 why would you want to repeat other countries mistakes ?. we want America to be a leader again not a follower . leaders set examples of how things are done right. followers sre crippled for years trying to recover because they're stubborn. do it right the first time and save yourself the pain of being a follower. quarterly reporting is good common sense. especially when it comes to holding people and companies accountable for their actions or lack thereof. that's the only way to win.

Patrick Brennan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patrick Brennan Affiliation: Jun. 23, 2026 Why is a publicly held company allowed to potentially mislead investors, aka the public that buys their stock, for 6 months? That seems contradictory to established law, the decision made in Dodge vs Ford back in the early 1900's, where companies were required to act in the best interest of their investors and provide a return on investment. This law does not help encourage that. Business investments require risks, yes, but being allowed to hide those risks and not having to be transparent with those risks in a timely manner inhibits any real informed consent to take on those risks.

-Patrick Brennan
Sent from my iPhone, please excuse any grammatical errors.

Patrick Crisler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patrick Crisler Affiliation: Jun. 23, 2026 Quarterly reporting should not be replaced. In this ever increasing fast paced world it is more important than ever to keep current information available.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Patrick Cullen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Cullen Keep the reporting periods as they are. If it’s not broke do not break it. I have absolutely no faith that Trump or anyone in his administration know what they are doing other than trying every angle to line their own pockets.

Patrick DAngelo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick DAngelo I am opposed to the proposal, now on the table, to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I believe this reduced communication to stockholders would be detrimental to the market. As a stockholder, I want more information regarding the details on the operations of the company, not less.

Patrick Decker — Jun 23, 2026
Subject: S7-2026-15 From: Patrick Decker Affiliation: Jun. 23, 2026 It is absolutely imperative that quarterly reporting is RETAINED for ALL corporate and business entities, to avoid the type of corruption and fraud that occurred during the Enron scandal. I am a retired data engineer who has worked with business data processing and analysis for over 50 years. Strict, mandatory and regular reporting, auditing and thorough Analysis of ALL daily, weekly, monthly and annual financial and accounting data is the PRIMARY method of preventing rampant FRAUD!

Respectfully and urgently,

Patrick W. Decker
Dob: 10/19/1949
Pflugerville, TX 78660

Patrick Dougherty — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Dougherty Our entire financial system is based on TRUST. How strange to change a longstanding policy with the potential to diminish trust, especially at a time when all institutions are facing a loss of trust. Suggestion: Make the switch optional for a trial period to determine reaction from financial institutions and the public.

Patrick Getsinger — Jun 23, 2026
Subject: S7-2026-15 From: Patrick Getsinger Affiliation: Jun. 23, 2026 we need more, much more accounting from these people. Do your job, protect our democracy and the citizens.

Sent from my iPad

Patrick Irestone CEO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Irestone Reduced reporting from 4 times/year to 2 times/year is not recommended by me or my organization. It is not investor friendly - and with so many risks today - more transparency is needed.

Patrick K. Steinbach — Jun 23, 2026
Subject: S7-2026-15 From: Patrick K. Steinbach Affiliation: Jun. 23, 2026 Accountablity must include EVERYONE! Especially those at the top. they are supposed to set the satndard.

Patrick M McPharlin Retired CEO of Credit Union. And Past Director of State of Michigan Dept of Finance and Insurance — Jun 23, 2026

Subject: File No. S7-2026-15 From: Patrick M McPharlin I am strongly against reducing the corporate filings to only twice a year. Complete and accurate reporting are central to investors buying stock. As a past Director of Michigan's regulatory agency I saw first hand that up to date accurate information is essential to the fair and honest operation of the USA's economy.

Patrick McCarthy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick McCarthy As an individual investor, I rely on frequent reports on my investments to keep abreast with trends and news affecting investments. Reducing the reporting requirements is not only foolish but can lead to manipulation of the facts to present a better than reality picture of how my investments are performing. I think of myself as a part owner of each company where I invest money. Please tell me how investors can track the performance of investments with less information.

Patrick McGovern — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick McGovern When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Patrick Moran — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Moran Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
my name is Patrick Moran and although just an average 40 year-old hard-working citizen that does not read normal average quarterly reports yet. I still use them when Trading for a brief check up on how the companies are doing before investing some of money. It helps me determine what kind of a company it would be even having the quarterly reports. There shows me that a structured well organized company is trying to be transparent with the public people without those you're just letting chaos rain and anarchy what would be there to stop them from manipulating the market and getting away with it, it's so hard to stop anybody from manipulating stuff now that is happening right underneath your noses and you can't see it unless you're involved I urge you to reconsider taking another look at the people closest to you from my experience. The people that are wanting to hide are the ones that have something to hide you know how good the person may seem Money seems to bring the worst at everybody depending on the amount of money any good person could turn bad and we owe it to our future generations to not let the world or something so important like the new currency for the New World, be established and ran by somebody under false pretenses are corruption. Is that the kind of world that you wanna let your kids grow up to and inherit if they inherit a problem, they're gonna have a problem and they're not the best generation so we might need to fix it before we give it to him. I urge you to consider all aspects as in a non-bias manner, and ask yourself why would somebody even propose such a thing? What are they hiding? What are they trying to hide? Patrick Moran

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Patrick Oberlander — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patrick Oberlander Affiliation: Jun. 23, 2026 Wrong. Go to reporting 6 times a year so, as investors, we have more info. Not less.

Pat “Rednalrebo” Oberlander
Sent from the oPhone

Patrick Perini Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Perini Against the proposed changes. Stay with quarterly reports for investors

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Patrick Skiba — Jun 23, 2026
Subject: S7-2026-15 From: Patrick Skiba Affiliation: Jun. 23, 2026 The operations of the Stock Market are a literal den of thieves in the eyes of the general public. Keep the reporting requirements to deter any abuse of the system.

Patrick Steinbach — Jun 23, 2026
Subject: S7-2026-15 From: Patrick Steinbach Affiliation: Jun. 23, 2026 Accountablity must include EVERYONE! Especially those at the top. they are supposed to set the satndard.

Patrick Stewart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Stewart Semiannual Reporting is for fools and should not be passed. Less information is not more and only benefit no one and could promote more bad behavior. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own.

Patrick Stover — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patrick Stover 6 month reporting is a gift to inside trading criminals, which fits the current grift by our president to the degree the initiative is a transparent agenda that warrants investigation into every supporter.

Patrick T. — Jun 23, 2026
Subject: S7-2026-15 From: Patrick T. Affiliation: Jun. 23, 2026 Total BULL ****

Patsy Flowers — Jun 23, 2026
Subject: S7-2026-15 From: Patsy Flowers Affiliation: Jun. 23, 2026 I am a retired customer service representative for a company that sold textbooks and the wife of pastor. I live in Colfax, Indiana. I believe that with freedom comes responsibility. That means both from the people and from those who govern. From the the wealthy and the poor. Business owner are not exempt. Businesses only

prosper because of the sacrifice of the workers. Workers deserve respect and honesty for their labors. CEOs have a moral responsibility to be transparent and law abiding.

Patti Atlas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patti Atlas Affiliation: Jun. 23, 2026 This involves me because I'm an American citizen, and it affects my income. I'm retired, so if there's no money in Federal accounts, Social Security gets cut. I worked my entire adult life, and paid in. That's my money you're playing with. Don't let people with inside info make money on that. That's my income you're playing with.
Patti Atlas

Patti Damesworth — Jun 23, 2026
Subject: S7-2026-15 From: Patti Damesworth Affiliation: Jun. 23, 2026 Patricia H Damesworth, private citizen and investor in the stock market, Waverly, Tennessee. I was a younger investor when Enron and WorldCom were the “big things” to invest in. I lost all of the money I invested in WorldCom. I’m now 67 and don’t have time to recover from a big loss or funds to invest and LOSE due to fraud. Keep the laws the way they are. Hold CEOs accountable four times a year. Keep it Quarterly.

Respectfully,
Patricia H Damesworth

Patti Gay — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patti Gay Affiliation: Jun. 23, 2026 Keep them quarterly!

Sent from my iPad

Patti Guffey Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patti Guffey Jones Affiliation: Jun. 23, 2026 Six months is toooo long to go between reports. KEEP IT QUARTERLY!

Sent from Gmail Mobile 😎

Patti Holston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Patti Holston Affiliation: Jun. 23, 2026 Too many execs will involve themselves in shady practices if quarterly reporting is stretched to semi-annual. This will give time for cover-up of questionable activities. There is no benefit to the general public or the economy from changing the schedule. Quarterly reporting must remain in place. Patti Holston, VP of Ops.

Patti Moe — Jun 23, 2026
Subject: S7-2026-15 From: Patti Moe Affiliation: Jun. 23, 2026 Please keep the laws on this as they are. It is working for the people.

Sent from my iPad

Patti Stanton The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patti Stanton I have watched over the years as investing has grown - and I consider this positive growth - from being an opportunity for the rich, to an opportunity for every day people to have better opportunities to grow their money than just savings accounts or CD's with minimal returns. As a teacher who had gotten back into the profession at almost 40, I couldn't imagine working all the way to retirement (thank God for Kentucky Teachers' Retirement!) and began to invest pretax dollars into a 403(b). I was able to start small and grow my money into a decent amount that has ended up in a traditional IRA that has grown by leaps and bounds. That growth is due to taking advice from The Motley Fool (TMF). I learned a lot from them, but did not have the time to do the level of research on companies that they did and still do. I depend on that research and analysis to make decisions with my money and so far, my IRA has beaten the pants off of the S&P 500! Their ability to give such good advice depends in large part on the reporting requirements of the SEC. I depend on those reports personally, but also take the advice/analysis offered by TMF. To limit that reporting schedule to twice a year would be a huge mistake and not benefit anyone. I own a small piece of a large number of businesses, and I believe they should continue to report quarterly. Any less is unfair to the every day investor - and there are lots of us! Thank you for opening this and considering my comments! ~ Patti

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PattiAnn — Jun 23, 2026
Subject: S7-2026-15 Comments From: PattiAnn Affiliation: Jun. 23, 2026 P Ryan - retired. We need to continue reporting quarterly, because investors simply have a right to know. Quarterly reporting also instills at least SOME confidence in our system.

Sent from Proton Mail for Android.

Pattie Monroe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pattie Monroe Affiliation: Jun. 23, 2026 Yes!!

Patty Bechstein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Patty Bechstein Please don't let them reduce their reports to only twice a year. Investors deserve to be kept better informed than that.

Patty Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Patty Jackson Affiliation: Jun. 23, 2026 This should be kept to 3 months reporting. I agree that more fraud would take place and people would lose much more than they should be. Thank you. Patty Jackson, laborer, matters because I want to see what these people are doing for the people and not just themselves.

Patricia Jackson

Paul A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul A I agree that less information will create more volatility in the markets and not help keep the transparency. That said traders also need to stop panicking because estimates are missed and selling off stock based on that. Traders themselves create the issues with public opinion about companies and have a certain level of responsibility not to overreact. When people hear a stock plummeted it slowly erodes consumer confidence.

Paul Albertson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Albertson This move to semi-annual reporting would definitely hurt transparency, regardless of AI.

Paul Arveson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Arveson In these days of high volatility in the markets, and with the rapid changes in governmental policies and turnover of staff, it is more necessary than ever for investors like me to have current information. A delay from quarterly to biannual reporting would leave investors more confused and lead to more uncertainty and fear than ever. Investors might even opt to leave the markets if they are not trusted and up to date. Please do not make this change in policy.

Paul Basenfelder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Basenfelder I believe that companies should have to report quarterly instead of biannually. This will keep companies accountable to perform better for the shareholders and it will give investors the information they need to make sound decisions about their investments.

Paul Beswetherick None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Beswetherick Investors need 4 regular quarterly reports. I do not support any change to less frequent reporting

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Paul Borcherding Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Borcherding Please do not reduce the number of public-company reports from four times a year to just two. Less reporting is not beneficial to the investor. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Leave the number of reports at the current level of four. Thanks for your consideration of my preference on this matter.

Paul Boucher Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Boucher As a shareholder in multiple companies I am against allowing companies to to report important information to shareholders two times a year instead of the current four years.

Paul Brokaw — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Brokaw Please, keep the reports quarterly. I believe transparency and accountability are crucial to all investors, the more, the better

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Paul Buntz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Buntz I am opposed to semiannual reports and prefer quarterly reports in the interest of transparency and keeping investors informed.

Paul Chambers Labor Organizer, CTA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Chambers I am appalled that quarterly reporting of finances is under attack. As an investor I rely on timely, accurate reports to safeguard my money. Quarterly reporting is a minimum requirement in my mind as maximum transparency makes a level playing field. Semi annual reporting is a solution to a problem that DOES NOT exist. Semi annual reporting creates too much opportunity for corporate entities to hide loses and poor decision making.

Paul Collier Individual The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Collier Individual I do not believe this ruling would benefit individual investors like myself. I work for a large group of companies, each company hold monthly section meetings and a quarterly company meeting to discuss all parts of the business, these

reports are then sent into the main holding company who study all the reports to see new trends etc, this information and can change policy, projects etc if required. Without this I do not believe the company would be moving forward so quickly. Its exactly the same for investors, we need to know what is happening within the busineses invested in so we can make decisions if we want to invest more or less, with less reporting by the time we recieve the information it may be too late to make the decisions.

Paul Downing Gillen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Downing Gillen Opposed. A travesty.

Paul Fein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Fein This reduction in reporting is a mistake and should not pass. Reducing transparency increases investor risk and mitigating risk should be the role of the SEC!

Paul Flanagan The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Flanagan I strongly urge that we continue with Quarterly Reports and maintain visibilty to current results and any changes to the businesses that I have invested in. This type of legislation further disadvantages retail investors who may not have the easy access to information.

Paul Fordenbacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Fordenbacher Please retain the current policy of quarterly reporting. As an individual investor, I need the transparency of quarterly reports and guidance from corporate leadership in order to make informed investments. I cannot rely on retail news for my investing guidance. With AI, the burden on a corporation to produce quarterly reports is greatly reduced, and therefore, the argument of reduced costs associated with bi-annual reporting is not persuasive. Thank you for your consideration of the needs of individual investors.

Paul Francis Kuttukaran The Motley fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Francis Kuttukaran Against reduction in reporting frequency, it makes it less transparent.

PAUL G TAROS Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: PAUL G TAROS If a company is publicly trade it must report to shareholders at least 4 times a year. Anything less and the company should not be publicly traded.

Paul G. Dussault — Jun 23, 2026

Subject: File No. S7-2026-15 From: Paul G. Dussault I think the change in reporting company results semi-annually is a bad idea. Public companies reporting quarterly must settle their books quickly after the close of the quarter. I want to know quarterly how the businesses I invest in are doing so that I can buy or sell accordingly. Not knowing for 6 months gives a lot of opportunity for whisper rumors to cause wild stock price swings which is not good for the market and the individual investors.

Paul Gavazzi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Gavazzi I am greatly concerned with recent moves to reduce the number of public-company reports. I, as an individual value investor, rely greatly on these quarterly reports and allowing for semi-annual reporting will decrease retail investor's options to measure value. This is another example of the recent fast track/fast entry that negatively impacts investor's such as myself! Paul W Gavazzi pwgavazzi@gmail.com 443-812-5715

Paul Giraldi Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Giraldi Any legislation that Decreases Corporate Transparency is simply a Very Bad Idea !! It by definition permits a more 'cloaked and hidden' operation, and that is by definition the polar opposite of the absolute need for timely and accurate operational and financial disclosure, these responsibilities being imperative for any PUBLIC company. This is an open invitation to malevolence and fraud, period !!, no matter its disguise, of which there is far too much of today, corporate shenanigans being prolific. It further separates the 'one percenters' from the '99 percenters'... of course, the truth is, the one tenth of one percenters, from a country increasingly becoming 'privatized', by the special interests of gigantic companies. Shielding PUBLIC companies from openness, via less frequent discloser, essentially is a step toward privatization of public ownership, at its root it is a terrible and quite frankly disgusting suggestion. Lack of disclosure MAKES OUR COUNTRY LESS FREE, and even More Susceptible to Corporate Corruption, of which unfortunately, is all too prevalent on Wall Street in the first place. Never in our country's history has so much wealth been controlled by so few. It is propositions like this that are making Americans sad, fearful, and disgusted with the both the government, (who are supposed to regulate), and the corporate lobby groups, that represent corporations and who wish to neuter and lower the supervisory bar on these essential government regulatory entities, who were and are, put in place to protect the public. What then becomes the difference between a centralized government, (where people have no say), and America, (that has a government and it's required agencies, presumably accountable to the people, who bare a special and sacred responsibly OF PROTECTING IT'S CITIZENS, by ensuring and open and honest playing field), and then where this same government and it's agencies, knowingly and deliberately surrenders it's regulatory authority, (and with that, also the public’s trust), to what is essentially a rich and privileged class that are at the seat of power in these public companies? ... Our Supreme Court ruling that gives corporations the rights of a citizen.... corporations that aggregate and sell private information gleaned in essentially nefarious ways... we are going in the wrong direction. Continuing down this road you will end up with a new form of government, a ('Poly-tocracy'), of corporate elites, (a Plutocracy in disguise), supplanting the best interest of the people and their Democratic Republic, by manipulating government, and the agencies of that that government, to essentially surrender their oversight, such that corporate interest and the very small elite class that control them, are able to manipulate the playing field of the nation to enrich themselves at the expense of the public, masquerading as a Representative Democratic Republic, but is in fact nothing of the kind. AS HAS BEEN POINTED OUT BY OTHERS, IN THIS AGE OF 'AI', WHERE INFORMATION IS SUPPOSEDLY SO QUICKLY ACCESSIBLE; THIS REALITY THEN MAKES ANY PROPOSED LEGISLATION/RULE CHANGES,

THAT REDUCE CORPORATE ACCOUNTABILITY OF PUBLICLY OWNED COMPANIES, (TO ITS VERY OWNERS) AN OUTRAGEOUS PROPOSITION. PLEASE DO NOT ALLOW THIS RULE CHANGE!!

Paul Grisanti — Jun 23, 2026
Subject: S7-2026-15 From: Paul Grisanti Affiliation: Jun. 23, 2026 Quarterly reporting is critical to maintainging the trust of the American Investor and Consumer. No breaks for Fraudsters!

Paul Grisanti
310-505-5006

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paul hawton retired professional engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: paul hawton The whole concept of semi annual reporting leaves me with a sick feeling in my stomach. FIRST - I will personnally be much less interested in investing in the stock market. SECOND- If there is "not good" information available that I won't get until late, then I will probably be hurt more than necessary. THIRD - It leaves the door wide open for unethical management to benefit at my expense. FORTH - This is about as stupid as taking the police off duty for long periods of time. Yours Sincerely, The Motley Fool Community

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Paul Hofstaedter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Hofstaedter As a stockholder/ owner of more than 70 companies individually and hundreds via funds I oppose the semiannual reporting rule. Please continue quarterly reporting so we may be informed and invest intelligently.

Paul Hubbell none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Hubbell Too much can change in 6 months and I would like to keep the quarterly reports, as this enables me to keep current with my investment and minimize any surprises that could disrupt my investments. Quarterly reports are a good thing, don't mess with that.

Paul Hughes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paul Hughes Affiliation: Jun. 23, 2026 I’m pretty sure that there are some good people out there that know that this is a terrible idea because of the corruption that seems to be spreading like a virus through corporations government and drive industry… Perhaps it was always there and we’ve just exposing it more, but you know this is a bad idea anytime you don’t have to be responsible and can hide something to your own game. Someone probably does… Please don’t pass this.

Sent from my iPhone

Paul Huth — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Huth This proposal is a terrible idea. There is no reason why companies should be allowed to file reports semiannually. Investors need to be informed about the securities they own. If anything, reports should be filed more frequently. This proposal invites corruptness and ultimately undermines investor confidence.

PAUL J AMOROSO Self Employed Physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: PAUL J AMOROSO This makes little sense to me. It is not an undue burden on a company to be accountable with quarterly data on their companies. This should be required to trade on the public markets

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Paul J McKenna The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul J McKenna I am against limiting the number of corporate filings to two per year. Transparency is needed by the investment community and quarterly filings has served well over time.

Paul Kendall Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Kendall I prefer more frequent reporting

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Paul Kilgallen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Kilgallen I thoroughly endorse the comments of The Motley Fool.

Paul Kinscherff Retired Exec. Former Investor relations VP, Boeing. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Kinscherff To the Commissioners and Staff: As a former investor relations VP of a long-cycle company with complex financial statements, I strongly support the SEC's review of disclosure frequency. My core messages are: a) "one size does not fit all" companies; b) twice a year in its current form should be a mandatory minimum; c) additional recurring disclosures ("normal course") and the format and content of the additional disclosures, which would need to be materially correct, should be at the discretion of management and the board, in consultation with its largest investors. I would guess that this freedom might lead over time to more disclosure innovations and improved dialogue as new topics can be more freely addressed in the "off cycle" disclosure discussions In conjunction with reducing the "full" mandatory disclosure frequency to 2x per year, including the annual 10K (no change), I suggest the SEC ensure that the disclosure rules regarding 8-K filings be reviewed and clarified/strengthened, as necessary. And companies should be strongly reminded that Regulation FD remains fully in force. The current quarterly and annual reporting requirements are a favorite of many on Wall Street who make their living analyzing the results (like the Motley Fool), but require a significant amount of management attention better placed on operations. My understanding is that most European companies now live with the 2x disclosure minimum. Unless there is compelling evidence that the European capital markets have become unreliable, inefficient, or dsyfunctional, it is not clear to me why the US cannot

revise its rules and promote innovation in off period dialogue and engagement with investors.

Paul Kocsis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Kocsis Hello. My name is Paul Kocsis. I am an investor and small business owner/ operator. I strongly disagree with this proposal which would reduce public-company reports to two times per year. As an owner of a small business, I require my accounting team to provide monthly financial reports. Therefore, I don't think it's difficult for the largest companies in the world to provide quarterly financial reports. How are investors supposed to judge company performance if we only see financials twice per year? This limits transparency for every day investors.

Paul Lawrenz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Lawrenz Affiliation: Jun. 23, 2026 This prevents individual investors from investing in companies they can trust in.

Sent from my iPhone

Paul Lowman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Lowman I support retaining the current reporting requirements. Regular quarterly updates are a fundamental part of good corporate governance and shareholder accountability. Investors are owners, not bystanders, and timely access to information helps them make informed decisions. Reducing reporting frequency would not remove uncertainty or short-term thinking; it would simply leave investors with less visibility into the companies they own. In practice, fewer official updates could lead to greater speculation, larger surprises, and increased market volatility when information is eventually released. Transparency builds trust. Less transparency rarely benefits shareholders.

Paul M — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul M This is a terrible idea. Less communication between companies and retail ownership is not a positive. Many retail investors rely on quarterly reports to evaluate the progress of a company, particularly from a financial perspective. Less reporting means less transparency and less information investors have to evaluate. Please reconsider this proposal.

Paul M. Filipanics — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul M. Filipanics Affiliation: Jun. 23, 2026 I think this is outrageous that companies would not be required to provide quarterly insights into their economic activites so that shareholders , stock traders, much less employees and wathdog groups can more easy access to their financial information. This would make it easier for them to hide financial malfeasance and to game the system.

Respectfully,

Paul M. Filipanics
C: 718-650-1234

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paul mac — Jun 23, 2026
Subject: S7-2026-15 From: paul mac Affiliation: Jun. 23, 2026 Keep up the quarterly reports
Paul MacLardy

Paul Maccabee The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Maccabee Please keep public reporting companies 4 times a year instead of proposed 2 times. Thanks!

Paul MacLachlan Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul MacLachlan I recommend keeping quarterly reports by companies to investors such as myself. When I invest my hard earned money into investments and companies i want access to as much information as possible. quarterly reports help me make decisions on my investments weather to buy or sell in a timely manner. I am against cutting back to twice a year reports. Cost cutting measures proposed are excuses and not good business. Please keep the current policies and rules in place.

Paul Markle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paul Markle Affiliation: Jun. 23, 2026 Keep the reporting quarterly, why does this administration feel the need to break everything that's not broken?

Sent from my iPhone

Paul Matthews Lawyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Matthews Changing to twice yearly reporting from four is a terrible move. I invest heavily in US shares and I need to be fully informed as to a company's performance and only twice yearly is a retrograde move. Please do not do this.

Paul Miller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Paul Miller Affiliation: Jun. 23, 2026 Dear Members of the Commission,

I am writing to express my strong opposition to the Commission's proposed rule amendments that would permit public companies to file semiannual reports on Form 10-S in lieu of traditional quarterly reports on Form 10-Q. While the proposal aims to reduce compliance burdens and prevent

executive short-termism, I believe it will severely degrade the integrity and transparency of U.S. capital markets.

I urge the Commission to reject this proposal for the following reasons:

1. Severe Information Asymmetry

Replacing mandatory quarterly reports with semiannual filings will widen the information gap between institutional insiders and the general public. Retail investors heavily rely on the standardized, audited financial disclosures found in Form 10-Qs to make informed buy, sell, or hold decisions. Eliminating these formal disclosures will leave everyday investors guessing between six-month reporting intervals.

2. Weakened Governance and Monitoring

Quarterly filings serve as an essential, recurring checkpoint for monitoring management performance and identifying potential governance or financial risks. Reducing the frequency of these regulated checkpoints provides a larger window for corporate issues or fraudulent practices to go undetected, ultimately harming shareholder value.

3. Reduced Market Efficiency and Volatility

Standardized quarterly data forces a disciplined flow of information that drives market efficiency. Without this consistent cadence, interim information will inevitably become disjointed and speculative. If strong, transparent companies continue to report quarterly while weaker companies opt for semiannual schedules, market penalties could arise, confusing investors and damaging overall market liquidity.

For these reasons, I urge the SEC to maintain the current quarterly reporting framework to ensure a fair, transparent, and informed marketplace for all participants.

Sincerely, Paul Miller

Paul Moore The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Moore I am against reduced reporting by publicly traded businesses. More available information allows me to better analyze businesses of interest via technical and fundamental analysis. I want to know as frequently as possible when to expect earnings misses and exceedances and how they might affect my options trading.

Paul Murray — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Murray Affiliation: Jun. 23, 2026 You buggers now have AI, NOTHING LESS THAN DAILY REPORTS !! Paul Murray retired mechanic Some things are that important to know !!!!

Paul P. Belle Isle — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul P. Belle Isle Less transparency doesn’t eliminate uncertainty; it increases it. And when information finally does arrive, surprises are likely to be bigger, reactions sharper, and volatility greater. Taking the reports away doesn't make anyone more patient - it just makes everyone less informed.

Paul Parten — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Parten Investment and donation transparency is vital to hold businesses and their leadership accountable and ensure fair trade.

Paul Peterson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Peterson Affiliation: Jun. 23, 2026 Please keep quarterly reporting.

Sent from my iPhone

Paul Pham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Pham Affiliation: Jun. 23, 2026 Don't be bringing back Enron-like companies. Quarterly report

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Paul Pieper — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paul Pieper Affiliation: Jun. 23, 2026 Maintain status quo

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Paul Purinton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Purinton Please don’t change my ability to view these reports. As a retired in all my income is basically from investments I wish you do not change it from 4 to 2 times a year

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Paul Ranney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Ranney Affiliation: Jun. 23, 2026 everyone !

Paul Rhyne Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Rhyne Less information translates to uninformed decisions and when the decisions to be made concern my finances this is not good

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Paul Schafer Retired teacher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Schafer Transparency in a Democratic Country is crucial even in private businesses.

Paul Schumann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paul Schumann Affiliation: Jun. 23, 2026 DI'm not accepting any less than the maximum disclosure requirements for companies, they do not have the rights of voters or investors. Do. NOT ALLOW REDUCTION OF ANY FINANCIAL DISCLOSURE

Paul Sclafani — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Sclafani Affiliation: Jun. 23, 2026 Donald Trump is ripping this country apart and now you wanna help him tear up the only financial independence people have left, their ability to look at company information every quarter. To stop doing this would be blasphemy. There was already enough insider, trading, and secrecy. Going to semi annual reporting would only exacerbate this problem. Get real, do not change things.

Paul Sounder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Sounder Affiliation: Jun. 23, 2026 My name is Paul Martin and I'm an underpaid teacher. All my friends and I who rely on the market for retirement funds prefer quarterly reporting and more transparency. The SEC is meant to protect ordinary citizens from market manipulation and to ensure we can take part in the American dream of prosperity and retirement. Thank you for reconsidering this ill founded rule change.

Sent from my iPhone

Paul Stewart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Stewart As a senior citizen whose primary income is from SS, current and updated knowledge of my financial assets is of major importance to me. In this age of transparency, transparency, transparency, lessening open reporting communications would appear to be counter productive.

Paul wafner Motly fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul wafner Do not change report schedule

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Paul Walter A Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Walter Please keep corporate reporting at the quarterly time table. It is important to have timely information for all investors. Public transparency is necessary for all investing and capitalism. Quarterly reports are essential for transparency. Thank you.

Paul Wheeler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Wheeler Affiliation: Jun. 23, 2026 KEEP THE LEGAL REQUIREMENT OF QUARTERLY REPORTING IN PLACE.

Sent from my iPhone

Paul Wiethorn None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Wiethorn Reports need to remain quarterly. As an individual investor, I rely on quarterly reporting to make informed decisions.

Paul Wilcox — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Wilcox As a shareholder in public companies, this SEC proposal would give investors less visibility into the companies they own. It may reduce the burden of reporting for public companies, but there would likely be an increase in unfounded information into the blogosphere and other news media about company performance that would create greater uncertainty and volatility in the markets. In an age of Fake News, this change to semiannual reporting would only feed that narrative.

Paul Yamilkoski None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paul Yamilkoski Do not think semi snnual reporting fair to stock holders

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Paul Zachocki — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paul Zachocki Affiliation: Jun. 23, 2026 Prevent the insiders from raping the common investors!

Sent from my iPhone

Paula A. Cenci None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paula A. Cenci Reducing the number of reports from 4 to 2 allows corporations greater latitude to hide or shield errors and/or omissions. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency increases uncertainty. When information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Paula Cirulli — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Paula Cirulli Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: let's keep everyone honest and our investments safe. It is a proven fact

that quarterly reporting keeps companies honest.

Paula Gallo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paula Gallo Affiliation: Jun. 23, 2026 Worst idea ever. Not meant to save money but rather keep us in the dark for a very long time where anything could happen. Sounds very underhanded and shady. Not protecting the consumer at all. Hands down no.

Paula Greve — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paula Greve Affiliation: Jun. 23, 2026 As an investor, who depends on my investments to fund my retirement and keep me off Medicaid, I want to feel like i can trust our CEO's in this nation not to break the laws to get themselves richer while I hold all the risk.

Please keep quarterly earnings signature requirements for CEO's!

Paula Greve
6800 Brentwood DR NE
Cedar Rapids, IA 52502
319-373-9390

Sent from my iPhone

Paula Malone — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Paula Malone Affiliation: Jun. 23, 2026 Paula Malone, retired in Grapevine, Texas.

Please don't change the reporting requirements for companies. The quarterly reports are a more accurate picture of their financial health. I'm retired with a small portfolio. Any significant reduction in valuation will put me in bankruptcy.

Paula Marisi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paula Marisi Affiliation: Jun. 23, 2026 We need more transparency

Sent from my iPhone

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paula michael — Jun 23, 2026
Subject: S7-2026-15 Comments From: paula michael Affiliation: Jun. 23, 2026 Keep it Quarterly! This is yet another way to hurt the regular person and help the wealthy class . It is not ok and it should not be allowed!

Paula Teel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Paula Teel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
No, to ending quarterly reporting! All actions must continue to have complete transparency!
Must we remind you, the American constitution says, "we, the American people, rule and have all the power!" All in government take an oath to SERVE UNDER the American ppl, NOT rule over them.

Paulette Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Paulette Jones Affiliation: Jun. 23, 2026 Transparency is key, consider 60 day reporting.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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paulette meyette — Jun 23, 2026
Subject: S7-2026-15 Comments From: paulette meyette Affiliation: Jun. 23, 2026 If it was up to me, it would be monthly, to be sure they were accountable. But quarterly reporting is the second best option. BUT DEFINITELY QUARTERLY REPORTING IS A MUST . MAKE SURE THAT THEY ARE ACCOUNTABLE !!

Paulette Simmons — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paulette Simmons Affiliation: Jun. 23, 2026 No, they should continue to report quarterly.Trying to change after it has worked for this long seems a little sketchy.

Paulette, retired

Sent from my iPad

Paulette Woodard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Paulette Woodard Affiliation: Jun. 23, 2026 Dear sirs,
I have lots of money invested and knowing what is happening to my investments allows me to make changes in a timely manner. It is unfair for me to not be able to protect my investments because they are hidden from me. Please do not allow businesses to hide what is happening to my investments!
Thank you.
Paulette Woodard
paulettekw@gmail.com

Hugs,
Paulette

Pauline Dunn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pauline Dunn Affiliation: Jun. 23, 2026 The public should continue to have the timely information that's now required. MORE, not less, information is required as everything moves along at warp speed currently and in the future. DO NOT eliminate quarterly reporting!
Pauline Dunn
Sent from my iPhone

Pauline Peplow — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pauline Peplow Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: so what would be a valud reason to be less transparent in your actions. Something to hide?

Paulo Lopez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Paulo Lopez I strongly believe reducing the number of reports is not beneficial to investors. Investing is ownership. Reducing the reports would weaken our connection with our companies. I'm against this.

Pawan Shukla — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pawan Shukla I do not approve reducing this 'allow companies to elect to reduce the number of public-company reports from four times a year to just two'

Pax — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pax Affiliation: Jun. 23, 2026 I was there when AMF Brunswick coined the term "Golden Parachute" stiffing vendors who put time, materials and labor into contracted goods, only for the e-suite to take the cash and sending us to bankruptcy court begging for our owed money. Of course the court said "that's sad, claim the bad debt on your taxes".

Greater accountability is required, not less.

George Carpenter
(Retired)
Oakland MD 21550

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pc — Jun 23, 2026
Subject: File No. S7-2026-15 From: pc don't agree

PDubs Weir — Jun 23, 2026
Subject: S7-2026-15 Comments From: PDubs Weir Affiliation: Jun. 23, 2026 Quarterly reporting is the handful of tools to keep a company honest. A CEO can pump and dump a stock well within their lockup period before investors realize it's too late. There is no upside in requiring semiannual reporting when quarterly has worked well so long. Weakening reporting obligations only encourages complacency quarter to quarter, dishonestly with pump and dumps, and distrust in the financial system when trust is the core of our financial markets.

I strongly oppose watering down SEC rules on quarterly results.

P Weir

Pearl Spriggs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pearl Spriggs Affiliation: Jun. 23, 2026 STOP ONLY THINKING OF THE RICH. KARMA WILL GET YOU... KEEP THE REPORTS QUARTERLY

Yahoo Mail: Search, Organize, Conquer

Pedro Barrera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pedro Barrera Affiliation: Jun. 23, 2026 Keep the quarterly reporting ! Don’t be changing it to every 6 months !

Sent from my iPhone

Pedro Castro Teaching Assistant, Nova SBE — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pedro Castro Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Peg Miesnik — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peg Miesnik Affiliation: Jun. 23, 2026 Quarterly reporting is essential to keep the investors informed. Please continue quarterly reporting

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Peg Paterno — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peg Paterno Affiliation: Jun. 23, 2026 Keep Corporations out of my life!

Sent from my iPhone

Peg Paterno — Jun 23, 2026
Subject: S7-2026-15 From: Peg Paterno Affiliation: Jun. 23, 2026 We should have quarterly reporting

Sent from my iPhone

Peg Stephens — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peg Stephens Affiliation: Jun. 23, 2026 As a retired person, I depend on investments to support myself and a disabled son. I need to know what is happening with my investments more than every six months. I believe cutting back on reporting is neither wise nor advantageous for all involved. We need to see those reports continue quarterly!! M. J STEPHENS

Yahoo Mail: Search, Organize, Conquer

Peggy Alt — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Alt Affiliation: Jun. 23, 2026 I'm new to managing investments thanks to a recent inheritance, but I've been researching how things should be done. It is clear even to a novice like me that this proposed scheme is not good for anyone but those who want to cheat.

Sent from my iPhone

Peggy Bendel The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peggy Bendel As a small investor with a portfolio concentrated in individual stocks, I rely in great part on the quarterly reports from the companies in which I own shares. Please do NOT allow them to report semi-annually! It may be a savings to them - or not (hello, AI!) - but it is a loss to me and millions of others!

Peggy Big Eagle The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peggy Big Eagle Reducing quarterly reporting to just twice a year would not provide enough timely information to shareholders,

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Peggy Byrnes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Byrnes Affiliation: Jun. 23, 2026 My name is Margaret Byrnes. I retired from the United States Postal Service, as a Postmaster. I absolutely remember the financial crisis fueled by Enron Accounting! Please do not make it easier for subterfuge. Companies need to be held accountable more than twice a year! Do not send us backward into an abyss of our own making. That's why there is accountability!

Peggy Caldwell — Jun 23, 2026

Subject: S7-2026-15 Comments From: Peggy Caldwell Affiliation: Jun. 23, 2026 Please keep quarterly reporting. It's vital for investors and will keep companies honest.
Margaret E Caldwell Retired SVP Progress Investment Management

Sent from my iPhone

Peggy Coon — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Coon Affiliation: Jun. 23, 2026 Rich executives or millionaire/ billionaires appointed to public office with no experience or concern for anything but making themselves richer is a terrible choice for the American people. So rich guys in your own self interest look at the lesson of Russia and Turkey, eventually the "Supreme Leader" will come for you too. Keeping quarterly filings is the right thing to do.

Peggy Eckert — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Eckert Affiliation: Jun. 23, 2026 Keep the quarterly report to prevent investors from being ripped off. The CEOs need to be kept honest by their signatures. The history of investors being ripped off should be enough to keep both things as they are.

Sent from my iPhone

Peggy Fletcher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Fletcher Affiliation: Jun. 23, 2026 Keep my quarterly reports coming! Do not jeopardize my confidence in the markets. This will create many opportunities for volatility in the markets, not good!
Just I'm hitting retirement I feel our government is ripping the rug out from me.
Peggy Walsh, Insurance Agency Owner
Granger, IN

Peggy Fletcher, CIC, CMIP

Insurance Broker
Crane Agency, CA License #0B54218
P 314.444.4919 I M 314.471.6256 I PeggyF@craneagency.com I CraneAgency.com
400 Chesterfield Center, Suite 100 Chesterfield, MO 63017
Lead with confidence.
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Peggy Harris — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Harris Affiliation: Jun. 23, 2026 Peggy Harris, retired, Oklahoma. Quarterly reporting is absolutely necessary to obtain an accurate status of public companies on the stock exchange where my money is invested. The financial debacle with Enron several years ago demonstrates just why this accountability is required and why the law was changed to quarterly reporting. Many law-abiding Americans lost their entire retirement funds from the Enron debacle, and transparency should always be protected. Do not let history repeat itself with another economic disaster.

Sent from my iPhone

Peggy Haslach — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Haslach Affiliation: Jun. 23, 2026 We need to keep CEO's accountable. If they are playing by the rules, they should have no issue about reporting quarterly.

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Peggy Hills — Jun 23, 2026

Subject: S7-2026-15 From: Peggy Hills Affiliation: Jun. 23, 2026 Don’t the greedy grifters ever just get enough and just get tired of being horrible human beings? Just be honest! You might sleep better!

Sent from my iPhone

Peggy Langley — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Langley Affiliation: Jun. 23, 2026 Please KEEP IT QUARTERLY! We need it to be transparent, to make good decisions. It keeps them honest!

Thank you,
Peggy D Langley

Peggy Lickert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Lickert Affiliation: Jun. 23, 2026 No way should this be less than quarterly. I refuse to pave the way for billionaires to get richer on the backs of everyday investors. It is an invitation for greed to run rampant. Unfortunately, we have an abundance of it already.

Get Outlook for iOS

Peggy Lickert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peggy Lickert Affiliation: Jun. 23, 2026 This idea of not reporting quarterly is irresponsible and not fair TJ investors. No. Yiu may not report less than quarterly.yiu know what is better for the average investor. We are not bowing to the billionaire club. Look where that got us.

Get Outlook for iOS

Peggy Lickert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peggy Lickert Affiliation: Jun. 23, 2026 This idea of not reporting quarterly is irresponsible and not fair to investors. No. You may not report less than quarterly. You know what is better for the average investor. We are not bowing to the billionaire club. Look where that got us.

Get Outlook for iOS

Peggy Makovsky — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Makovsky Affiliation: Jun. 23, 2026 Peggy Makovsky, retired. Quarterly reporting is extremely important to those of us who have Investments that we depend on for our income. We need to have this information up to date so that our decisions are relevant.

Peggy Manning — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Manning Affiliation: Jun. 23, 2026 KEEP our quarterly report coming. Peggy Manning , unemployedand only get widow's benefit to live and maintain everything in my life. I rely on Social Securities to pay bills and get needed items to keep my home clesn and welcoming. We need all of the points for credit that we can get

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Peggy Maxwell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Maxwell Affiliation: Jun. 23, 2026 Keep it Quarterly. PEGGY MAXWELL Owner Clarity Compliance and Consulting.

Peggy Mccombs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peggy Mccombs Affiliation: Jun. 23, 2026 I think it should be done monthly, it's all done on computers, so no big deal to do it monthly.

Peggy Nink — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy Nink Affiliation: Jun. 23, 2026 Report quarterly to help keep big companies more honest!

Peggy O'Farrell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peggy O'Farrell Affiliation: Jun. 23, 2026 Peggy O’Farrell Retired
Please keep quarterly reporting requirements. There were good reasons why it was initiated years ago, and those reasons still hold true today. At my age, I don’t have time to recover my portfolio, should any change in reporting deeply hurt the market. It’s important to me to keep it as-is.

Sent from my iPhone

Peggy Patrick — Jun 23, 2026
Subject: S7-2026-15 From: Peggy Patrick Affiliation: Jun. 23, 2026 We need More accountability, not Less! Do not let this proposal go through; you know it will lead to all kinds of problems and we, we the people, will get taken advantage of.

Thank you,
Peggy Patrick
Berea, KY40403

Peggy Walsh — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Walsh Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Regular quarterly reporting is essential to keeping consumers safe and building confidence in the market place.

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peggyberrier — Jun 23, 2026
Subject: S7-2026-15 Comment From: peggyberrier Affiliation: Jun. 23, 2026 Financial information is to help users & investors make informed decisions. Quarterly information is a minimum reporting time line for reporting.

Sent from my Galaxy

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peggyberrier — Jun 23, 2026
Subject: S7-2026-15 Comment From: peggyberrier Affiliation: Jun. 23, 2026 As a retired CPA I know how important it is to have timely information for decisions. Keep reports quarterly.

Sent from my Galaxy

Pei Pei Tan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pei Pei Tan It's really important for DIY, small, individual retail investors to have quarterly earnings reports. Let's not put the common investor in a more disadvantaged state than we currently are. Thank you.

Penelope Bogart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Penelope Bogart Affiliation: Jun. 23, 2026 I'm a retiree and I want accountability quarterly. I can't afford to be taken advantage of by big corporations. I'm not rich and worked hard for my investments that help me afford to live. Quarterly reporting is a must! Penelope Bogart

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Penelope Stames — Jun 23, 2026
Subject: S7-2026-15 From: Penelope Stames Affiliation: Jun. 23, 2026 Re: Lowering Corporate reporting from Quarterly to bi-annually. We have an ever increasing level of financial irresponsibility and graft as practiced by the upper echelon in financial dealings. This starts at the top, with the President who has seemingly, made it his mission to bleed America dry. What few accountability rules we actually have are essential to the well being of America. Lowering the level of accountability is foolish at best. The SEC job is to protect the investments of countless Americans. Do not under any circumstances allow corporations to slide by with less transparency. I am a single retired senior female. What little I have to live on is supplemented by my very modest investments. I expect the companies I have invested in to show the utmost financial respect and concern for me and countless other small investors. We are not stupid, we see the uber wealthy become even more obscenely wealthy by controlling both the news cycle and buying and selling in advance of breaking news. We see foolhardy risks being taken with investors money. We, even in mass, have very little control over any of this. You, the SEC are supposed to be the “Guardian Dog”. You are there to mandate transparency at least quarterly. Those who are pushing for lowering the frequency of accountability are after one thing only, the ability to make shady and foolish deals which only end up profiting the wealthiest. Again I say, DO YOUR JOB, DO NOT OPEN THE DOOR TO FURTHER WHEELING AND DEALING! Thank you for your time, and in advance for making a prudent decision for investors. Yours, Penelope Stames. 31 Retired Film Industry Set Decorator. Los Angeles, Ca.

Penelope Stames

Penelope Younger Fletcher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Penelope Younger Fletcher Affiliation: Jun. 23, 2026 Penelope Fletcher, Retired. In these uncertain times, I wholeheartedly believe that access to such information should remain quarterly. What individuals choose to do with that information is their business. Knowledge is power and insiders will continue to have access to this information and benefit from it. That is unfair. This reminds me of when we only had access to our credit reports once a year. It was good for no one. Making access to that information readily available has tremendously helped people improve their financial situation and make better financial decisions.

Penne Mobley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Penne Mobley Affiliation: Jun. 23, 2026 Cutting the reporting is a very bad idea.

Pennie Holley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pennie Holley I prefer to have my reports at least four times a year as this keeps me better informed and better able to manage my investments. thank you

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Penny Reddington — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Penny Reddington Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
For the benefit of individual investors please maintain quarterly reporting.

Penny Taylor — Jun 23, 2026
Subject: S7-2026-15 From: Penny Taylor Affiliation: Jun. 23, 2026 They need to KEEP the quarterly reporting. And, the SEC really needs to verify the truth of the reports.

Penny

Perry Witkin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Perry Witkin Affiliation: Jun. 23, 2026 It is financial irresponsibility. Every business in the world reviews their financials monthly so that they know how they're doing. Investors have a right to current financial reports , we are the capital source for the companies, just as banks which make them loans, and they require current reporting as well. If they don't want to report, then they should not be allowed to be publicly traded.

Sent from my iPad

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personal — Jun 23, 2026
Subject: S7-2026-15 Comment From: personal Affiliation: Jun. 23, 2026 Stacey Anair - VP of Administration. I rely on quarterly information to make decisions. The savings to companies aren't worth the cost to me.

Sent from my iPhone

Pete Bulka — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pete Bulka I think as investors we should be allowed to see more transparency from companies and therefore I DO NOT want to see the number of company reports reduced. Thank you

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Pete Elkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pete Elkins Affiliation: Jun. 23, 2026 The current quarterly system works. It's fair, balanced, and in keeping with the values, the standards expected in the USA. Everything I have worked to build, along with millions of others depends on transparency. Don't turn back the clock!

Paulette Elkins
Paralegal/Entertainmet

Pete Power — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pete Power Disclosure is in the best interest of the consumer and is worth the cost of quarterly financial reports. Any move away from disclosure smacks of opportunism and corruption. Don't you know any better than to trust humans yet?

Pete Schmutz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pete Schmutz Affiliation: Jun. 23, 2026 Why in God's name would you require less information?? Why in god's name would you allow companies to hide financial information for 6 months???? Just. Say. NO.

Tomorrow is never certain. Live now. ☺

Pete Shirley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pete Shirley With Ai the cost and ease of regular reporting should be reducing. As a shareholder regular reports are vital and reducing reporting to twice annually definitely is not acceptable.

Peter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Less frequent updates are never a good thing. The longer between updates may cause some board member's to become complacent, which in turn creates stagnation. Not to mention owners are left with little insight as to the boards intentions.

Peter Aleksynas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Aleksynas Please do not change the reporting period from 4 times a year to two times a year.

Peter Arsenault — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peter Arsenault Affiliation: Jun. 23, 2026 We need to keep the quarterly reporting. These checks are necessary to help reduce the huge powers of the oligarchy in our nation. Thank you.

Peter Berry The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Berry What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Peter Boyce — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Boyce Reducing the number of reports disadvantages the shareholders. The longer reporting gaps increased the potential of decisions negatively affecting shareholders. This is lazy and poor administration

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Peter Burzynski The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Burzynski Transparency and honesty are the hallmarks of both successful governments and industries. To deprive the public from information about decisions being made in the corporate world by companies that have public shareholders is tantamount to censorship and overreaching autocracy. The proposed legislation that would reduce the number of public-company reports from four to two is an example of that type of lack of transparency. I strongly recommend that our legislators do not pass this legislation. Thank you for your consideration.

Peter Cook The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Cook Dear Sir/Madam I am strongly opposed to reducing the reporting requirements for public companies. Any reduction in transparency is a bad thing and increases my hesitancy to invest. Any revelations from these more infrequent reports is likely to create more volatility in an already unsettled world. The argument that reporting costs are a burden to the company can be easily countered by the use of AI in generating such reports, however, the companies required to report already have the ability and resources to complete the reporting in a satisfactory manner. As an investor I understand the risks in investing, however, my research and reliance on company communication goes some way to minimising that risk and allowing me more confidence to invest. Therefore, please do not proceed with this change. Yours faithfully Peter Cook

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Peter Cronas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Cronas There is a proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that is a huge mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent, accurate communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

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peter deacon — Jun 23, 2026
Subject: Comment on S7-2026-15 From: peter deacon Affiliation: Jun. 23, 2026 Peter Deacon, retired, Texas. I think the quarterly system of reporting should remain. It gives the investor, like myself a better feel for the companies direction. It also keeps the companies more accountable to investors and regulators. Don't change the system that works.

Peter DesRosier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter DesRosier Existing quarterly transparency is advantageous for investors. Please serve the investors in retaining existing quarterly reports

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Peter Donahue — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Donahue I think it is a mistake to reduce the number of public-company reports from four times a year to just two. Information is valuable and must be made public to the stockholders (owners of the company) and the public at large.

Peter Duggan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Peter Duggan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You must NOT take away quarterly reporting. This will absolutely cripple the average working person who is trying to invest a little on the side with only minimal information.

Peter Ellison Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Ellison Please do NOT reduce the required announcements/disclosures from public companies. Keeping the requirement at quarterly reporting serves the interest of everyday investors who do not have access to advanced research and the ability to dedicate 8-12 hours per day keeping an eye on a particular company's business interactions. The idea that reduce reporting requirements will save money is absurd during a time whereby costs associated with generating written reports and data analysis are falling at an extraordinary rate. If anything, costs remaining flat should generate higher output and more transparency for companies who track their own sales, profits and losses in real time.

Peter Esposito — Jun 23, 2026

Subject: S7-2026-15 Comments From: Peter Esposito Affiliation: Jun. 23, 2026 Harry S Esposito, Retired truck driver. I depend on my investments to survive so allowing companies to keep me in the dark would be an egregious mistake. If you do away with quarterly reporting then it will really hurt everyday people's ability to make sound investment decisions as well as allow more Enron like fraud to destroy investor's portfolios

Sent from my iPhone

Peter F Freund Maharishi International University, retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter F Freund I am strongly opposed to reducing reporting to twice a year. The current four times a year is absolutely essential for governance. Please keep quarterly reporting.

Peter Foldi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peter Foldi Affiliation: Jun. 23, 2026 Please keep reporting the way it is; quarterly. We have a right to know what's happening in the companies that we are investing in.

Peter Foldi
President
Techbridge Consulting

Sent from my iPhone

PETER GEOFFREY WILSON Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: PETER GEOFFREY WILSON We need to have public quarterly reporting. Please do not change to 6 monthly.

Peter Grannis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peter Grannis Affiliation: Jun. 23, 2026 It is essential that quarterly reporting rules remain in place. Investors are protected from slow motion fraud by quarterly reporting.

Peter Grannis
Stuart FL 34996

Peter H. Fake — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter H. Fake Corporate reporting 2 times a year may save a couple of bucks, but investors will be ill informed and subject to far greater losses. Quarterly reporting is there for a reason. Do NOT change it.

Peter Hamill The Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Hamill These companies do quarterly reports as a matter of common practice. Adequate transparency can't be maintained with information that is only available twice a year. With todays automation quarterly reporting can't be a huge burden compared to semiannually.

Peter Haynes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Haynes Please keep reporting at quarterly intervals.

Peter Hender — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Hender I have recently been made a aware that you are considering to allow companies to elect to reduce the number of public-company reports from 4 times a year to just 2. This cannot be a good idea. At its heart, investing is ownership. When a person owns a piece of a business, they deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It is argued that fewer reports would reduce costs. In my experience in business, this has not been the case. We are in an age of AI and increasingly efficient disclosure tools, so even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But his is short-termism & in my years of business experience, this comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. In my business, if I was getting updates from my divisional managers only twice a year, whilst the business would still run every day, I would know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I do not agree with this proposal, it should not be allowed.

Peter Hildner Program Manager Parker Hannifin Corp — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Hildner I do not support reducing the current quarterly reporting structure. As a professional project manager experience shows the gathering, repeorting, and presenting this kind of information keeps an organization aligned to deliver results. Timely communication to OWNERS is critical in good and bad times.

Peter Jay Retail investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Jay Reducing mandatory public company reporting and disclosures to twice a year would be a breach of the SEC’s charter to protect investors. Les frequent reporting will result in more frequent problems with the reduced transparency and clarity. I strongly oppose the reduction in corporate reporting.

Peter Kane — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Kane I am not a financial insider. I need and deserve to have access to regular financial reports as I have done in the past. Please do not allow small investors to be treated like this.

Peter Kim — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peter Kim Affiliation: Jun. 23, 2026 Yes, it's good to encourage CEO's to think long term but this is not the way. Reducing transparency, especially to the owners is never the answer. How would you like it if a contractor you hired to work on the house kept you in the dark for most of the work?

Thank you,

Peter

Peter Lenz Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Lenz Please don't do this it only hurts the little guy.

Peter Lewko — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peter Lewko Affiliation: Jun. 23, 2026 Please keep quarterly reporting

Sent from AT&T Yahoo Mail on Android

Peter Martin None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Martin Reducing the reporting is a major mistake and only benefits those in power and those with the information. It makes the playing field less and less fair for owners of the stocks and opens the door for more manipulation by those in charge. Do NOT make this change.

PETER MILES CLOWES — Jun 23, 2026
Subject: S7-2026-15 Comment From: PETER MILES CLOWES Affiliation: Jun. 23, 2026 I don't have a huge nest egg saved for retirement, but I'm hoping what I do have is safe and it can grow. I'm depending on that. Removing the quarterly reporting mandate seriously jeopardizes my investments. If we had no speed limits most people would drive safely but a large number would drive at dangerous speeds. The same is true for corporations and quarterly reporting. It would allow a larger window for risk taking when business isn't doing well compounding potential losses. We can not trust

executives and corporations to be honest. If corporations don't want to report quarterly they can go private.
Peter Clowes
Systems Admin

Peter Nichols — Jun 23, 2026
Subject: S7-2026-15 Comments From: Peter Nichols Affiliation: Jun. 23, 2026 I'm a small investor and I use Quarterly statements to be informed when discussing options with my financial planner.

Sent from my iPhone

Peter O'Carroll/ Ampere Advisers Management Consultant - Charted Member of CISI & Valuation Agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter O'Carroll/ Ampere Advisers This is a totally ridiculous and backward step which will, if effected, ultimately lead to more future corporate failures and scandals

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Peter Rubino Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Rubino We need to continue with the current transparency we have into company reporting as is, quarterly. This is a huge advantage for individual investors to stay informed of what is going on with the companies have invested in. Not everyone has access to research groups to dig out information to stay current. Quarterly reporting is essential to keep individual investors on a level playing field with bigger institutions.

Peter Spaulding Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Spaulding The demand for accurate information and access to it is greater than ever. I understand the intent of reducing the volumes of data outputs that were valid for a 20th century product demand; however, cutting the output without replacing it first with a better product has never been a wise solution. There is momentum in favor of replacing the archaic processes in use now. I ask you to use that momentum as a means to rethink corporate data reporting and projections. Test that new format until it has sufficiently matured and is accepted and then consider changing the current system. Until that happens, I am against this proposal to change to semi-annual reporting.

Peter Stepaniuk — Jun 23, 2026
Subject: S7-2026-15 From: Peter Stepaniuk Affiliation: Jun. 23, 2026 We need to keep the quarterly reports to keep companies honest so they cannot hide their financial records from their stakeholders and the public.

Peter Stepaniuk

Sent from my iPad

Peter Theodore Jr. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Theodore Jr. Please do not deny us regular and transparent insight into the businesses that we invest our hardhearned money in!

Peter Tobin LTC US ARMY, CPA, CFE, CGMA [RETIRED] — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Tobin The thought of eliminating quarterly financial reporting to investors is ludicrous. Transparency and frequency of operationally activity and thus the results of management's decisions are paramount in the independent analysis and oversight of the investment process! Management needs that data to properly run the business, investors require that same timely information as 'partners in that business'!

Peter Wenzel CEO of General Data Company, Inc. AVID private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Wenzel I HIGHLY support moving to Semi-Annual Reporting. Investors are protected by requirement that firms still must disclose significant events. I run a $100MM private company. It is insane that SEC requires reporting every 90 days. This encourages BAD Behavior of management by forcing short term thinking. One can't even complete one quarter and then having staff already working on next! THE ADDITIONAL COSTS are outrageous and unnecessary! The additional fees charged by lawyers, accountants, printers, paper waste, postage, etc..are endless. Give that money back to SHAREHOLDERS! Investors are very astute these days and are equipped with modern tools such as internet, AI, analysts, and national media who provide great insight. Gone are necessary 90 day reporting requirements. I personally know of two former small public companies which no loger exist due to additional regulations post Sarbane-Oxley. One went private and other sold, both owners told me the company could no longer afford regulatory costs. PLEASE REDUCE REGULATIONS as promised by the new administration. Rule S7-2026-15 is PRIME Example of ingrained, unnecessary regulation which is ENTRENCHED by VESTED interests, which the costs now far outweigh any benefits which once existed. PLEASE REVISE this rule and save SHAREHOLDERS MILLIONS of dollars per year. Thank-You

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Peter Weston — Jun 23, 2026
Subject: S7-2026-15 Comment From: Peter Weston Affiliation: Jun. 23, 2026 The 4 quarters reporting hopefully keeps their organisations honest. CEO's have to sign them, that in itself, a major safety move to protect their investors. Do not make fraud easier for them.

Peter F. Weston
WESTMAT LLC.
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Peter Zapalo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Peter Zapalo As an individual investor, I am strongly opposed to the proposal to allow companies to reduce their public reporting from quarterly to semiannually. Investing is inherently about business ownership, and as owners, we have a right to regular, transparent communication. In an era where AI and modern digital tools make data dissemination faster and cheaper than ever, scaling back updates is a step backward that only serves to keep investors in the dark. Reducing the frequency of these reports will not eliminate short-term thinking; it will simply increase market uncertainty, leading to larger surprises and greater volatility when information is finally released. I urge the SEC to maintain the current quarterly reporting standards to protect the transparency that individual investors rely on.

Petrina Harper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Petrina Harper Please keep company reporting at quarterly, thank you.

Petros — Jun 23, 2026
Subject: File No. S7-2026-15 From: Petros I strongly disagree with this recommendation. How would less information allow me to make better-informed trades? I cannot see how this could in any way empower or benefit individual investors. I urge you to reconsider. Thank you for your time

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Phil Domm — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Phil Domm Affiliation: Jun. 23, 2026 Keep the quarterly reporting, there is no reason for us to go backwards.

Phil Owen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Phil Owen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Don't favor rich elite people. The country is going down the path of oligarchy already. Don't let your legacy be on the wrong side of history.

Phil Ruder Sr. Director at Oracle Corporation — Jun 23, 2026
Subject: File No. S7-2026-15 From: Phil Ruder We need more transparency with corporations, not less. This will lead to less informed decisions by investors, I am against this proposal.

Phil Sylvester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Phil Sylvester Shareholders need audited results more than

twice a year.

Phil Thrasher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Phil Thrasher Affiliation: Jun. 23, 2026 Keep it Quarterly.

Get Outlook for Android

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philaswan — Jun 23, 2026
Subject: S7-2026-15 Comment From: philaswan Affiliation: Jun. 23, 2026 At a time when money “goes missing”, and is misappropriated , and frequently misused, we need more transparency and accountability, not less. Quarterly reporting is essential.

Sent from my iPhone

Philip Banker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Philip Banker Affiliation: Jun. 23, 2026 Un-acceptable. These people need more transparency not less.

Philip Barger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Philip Barger Affiliation: Jun. 23, 2026 History illustrates why we need quarterly SEC reporting

Given to their own businesses will cheat whenever they can, and this reporting was implemented because of abuse we do not need to go backwards because of who is in the White House

Performance Packaging Solutions
LLC

* this email has been sent from a mobile device, I apologize for any spelling or grammatical errors.*

Philip Billings — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Philip Billings Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I oppose the proposed rule to revert to semi-annual reporting. As a retired mechanical engineer I rely on quarterly reporting to know how my investments are doing. At risk are not just my personal needs, but the philanthropic institutions I support. The increased trend towards deregulation and lack of transparency will favor a select group of people instead of providing greater opportunity for all. Please keep quarterly reporting!!

Philip Billings
Retired mechanical engineer

Philip G Velez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip G Velez Do NOT reduce the reporting frequency. As owners of publicly held companies we deserve the right to know what is going on financially with our companies on a frequent basis. Reducing the reporting frequency may allow for more financial engineering. I say NO to reduced reporting frequency.

Philip Herrin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Herrin Hello, I think this is a bad idea. Less information rarely creates better-informed owners. Please keep quarterly reports coming. Sincerely, Philip Herrin

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Philip Kenney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Kenney I wold like to voice my opposition to reducing the current reporting requirements. I think maintaining a consistent standard for all public companies aids the retail investor when deciding how to deploy new funds, as we often do not have personal relationships with the executives that many large investment companies typically have. Additionally one of the reason cited is that there is duplicative info in the expanded 8K forms, and I would argue that this simplifies the production of the 10Q, more than the extra cost associated with reporting it twice, since the data is already prepared.

Philip Kerr healthcare professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Kerr Investors of publicly traded companies are the owners of those companies. As such, we deserve regular updates from management on the financial status of the companies we own. Receiving these updates just 4 times per year is not too much to ask. Please keep the updates scheduled quarterly. Thank you.

Philip Koshkin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Koshkin More information and transparency, not less! As an investor/equity owner, I want to know what the companies I invest in are doing with my money!

Philip L Benson Member. - fool . com — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip L Benson Less is not more!

Philip L Bergstresser The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip L Bergstresser As the share owner of the companies I invest in, I need more transparency , not less. The more information I have about the financial

stability of my companies, the better informed I am of those investments. These are PUBLIC companies owned by the PUBLIC and we deserve to have forthright information and current data in order to know what our board of directors are doing to improve our bottom line , not for their pleasure, but at the shareholder's pleasure. Their fiduciary duty to our ownership is paramount in our determination of their stewardship of our investments, no matter how small. Therefore please do not back down from the quarterly report cycle. It is extremely crucial to our understanding of the company's direction.

Philip Mayer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Philip Mayer Affiliation: Jun. 23, 2026 Quarterly!!!

Get Outlook for Android

Philip Parker — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Philip Parker Affiliation: Jun. 23, 2026 Philip Parker, Tran Lead Workplace Planning and Advice. Please do not allow disclosures to be rolled back from quarterly. We need quarterly reporting badly. It allows the little guys to not be outdone by the insiders.

Sent from my iPhone

Philip Patterson-Sims — Jun 23, 2026
Subject: S7-2026-15 Comments From: Philip Patterson-Sims Affiliation: Jun. 23, 2026 This has worked! Keep the quarterly reports active, and available for accountability! Today more then ever we need to be able to trust the corps and the government.

Thank you,

Philip Patterson-Sims

Portland OR 97230

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philip randolph — Jun 23, 2026
Subject: S7-2026-15 Comments From: philip randolph Affiliation: Jun. 23, 2026 Plain and simple.

Nothing broken. Needs no fixing. DO NOT CHANGE! Do not screw the public. The public is fed up, angry, watching elected AND appointed officials.....
Bureaucrats. Demanding, keep your hands off!

Philip Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Philip Roberts Affiliation: Jun. 23, 2026 Do not change the Quarterly Reporting requirement. It is dangerous to reduce corporate transparency. I am in my retirement years and would be destroyed if they went back to playing the games
they use to play. There should be even more regulation when they risk stockholders savings and retirements.

Sent from AT&T Yahoo Mail on Android

Philip Slama — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Slama Please leave the reporting cadence as a quarterly instead of bi-annual event. It provides needed insight into these companies and gives important data points for individuals and other organizations to make more informed decisions.

Philip Welton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philip Welton As with many other things going on via this administration, this is going in the wrong direction, satisfying corporations and the rich vs. the "People".

Philippe Benitez The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philippe Benitez I rely on the quarterly reports to make investment decisions. If the rule passes, I will be less likely to invest in companies that only report twice a year because this makes the business more opaque. it will also make me more suspicious about why they chose less transparency to their shareholders. this will ultimately reduce trust.

Philippe Verheyen MSCE, ISC2 CC, retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Philippe Verheyen I have been actively investing in the Stock Markets for over 50 years. I think changing the reporting cycle from 4 times a year to 2 times a year is an awful idea, and will directly and negatively affect my ability to make sound, constructive investment decisions. This change may benefit public companies but not the small investor. I am against this change. Thank you.

Phillip Jones Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Phillip Jones Hi - As a retail investor, I rely heavily on regular financial reporting by companies to inform my investment decisions. Decreasing the reporting requirements will, I believe, place me at a disadvantage and reduce my confidence in my

investments. Please do not institute this proposed action. Thanks - Phillip Jones

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Phillip Mackintosh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Phillip Mackintosh As an investor I recognize I am a small fish in a big pond. I am not a millionaire. I am not famous or powerful with connections that allow me to be "in the loop". Quarterly reporting is how I get most of my information. Allowing companies to cut that in half is a disservice to the vast majority of investors that are just like me. I urge the SEC to maintain our current requirements.

Phillip Slaten — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Phillip Slaten Affiliation: Jun. 23, 2026 Please maintain quarterly reporting for all public companies.

PHILLIP SPARKS MOTLEY FOOL COMMUNITY — Jun 23, 2026
Subject: File No. S7-2026-15 From: PHILLIP SPARKS Please do not relax the quarterly reporting regulation.

Phoenix Knapp — Jun 23, 2026
Subject: S7-2026-15 Comment From: Phoenix Knapp Affiliation: Jun. 23, 2026 The Uber wealthy should not only be forced to keep quarterly reporting, I think they should be forced to make monthly reporting. Oligarchs have ruined the working class, and the country.

Phuong Ke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Phuong Ke Affiliation: Jun. 23, 2026 Since this is confusing.. .BUT WHY??? Does this mean company financial information will take longer for the Public to See... Effectively delaying attempts to stay UPDATED, since technology is advancing so quickly???
So, If someone STOLE all the MONEY, they could leave the country and move and hide the goods.. .and leave a Cold trail...when it's actually a HOT MESS with a deadly Trail to a HIDDEN TREASURE HUNT...that's not hide-able?? Because in that case...LETS try it out and then SiT Back and Watch the ACTION and SCRAMBLING begin...

Phyllis A. Bara — Jun 23, 2026
Subject: S7-2026-15 Comment From: Phyllis A. Bara Affiliation: Jun. 23, 2026 Arlene
Retired
I need my investment money that I worked for all my life. Please protect it

Sent from my iPhone

Phyllis Bross — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Phyllis Bross Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarter reporting so issues, problems before they become a big problem are seen.

Phyllis Hawkins — Jun 23, 2026
Subject: S7-2026-15 Comments From: Phyllis Hawkins Affiliation: Jun. 23, 2026 Big NO stop rigging the system!!!

Sent from my iPhone

Phyllis Logan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Phyllis Logan Affiliation: Jun. 23, 2026 People rely on knowing how money is used. We are tired of this political administration, namely the presdient of America, trying all ways to attach money from companies and individuals to his portfolios. American people are the ones making this money.

Phyllis Netzer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Phyllis Netzer Affiliation: Jun. 23, 2026 There is no sense in rearranged the entire systems. My trusting opinion istat yu has figured an easy way to cheat, since there is less time to study these reports. Gies SEC more opportunity to cheat citizens. This is why we cant trust. Especially this adinistration.

Phyllis Orr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Phyllis Orr Affiliation: Jun. 23, 2026 Absolutely necessary to keep the quarterly reports. Please vote for the quarterly reports.

Phyllis Segura — Jun 23, 2026
Subject: S7-2026-15 Comment From: Phyllis Segura Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

Pi Squared — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pi Squared Affiliation: Jun. 23, 2026 Another way to keep we small investors in the dark while the big holders screw us in the meanwhile… BAD IDEA for me.

fils iFone

Pia meyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pia meyer We have a right to 4 time a year fair disclosure.

Pickfarm — Jun 23, 2026
Subject: S7-2026-15 Comments From: Pickfarm Affiliation: Jun. 23, 2026 Kevin pickar, retired fire chief and grand father. Keep the quarterly reporting to ensure no more enrollment, i know a broker who lost all their pension funds due to fraud. The gov did nothing and now he gets an annual check for 0 dollars, no money disburse, but a check from the fund for 0 $. Keep the reporting!!

Pierre Catala — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pierre Catala How can less information possibly create better-informed owners? !!! Less transparency augments uncertainty and surprises. This isn't helping shareholders make the right decisions. Please keep the reports requirement at four times a year. Thank you

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Pierre Dionne — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pierre Dionne Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please do not eliminate quarterly reporting of publicly traded stocks. We need more rather than less transparency.

Pinky Murphy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pinky Murphy Affiliation: Jun. 23, 2026 I am so tired of this administration taking away our rights to know what is happening, not only with our government, but now you want to take away my right to be sufficiently and timely informed about our investments, and what is happening in the SEC less than on a quarterly basis with our financial decisions. Transparency is what keeps us (and my clients) informed, and how future decisions are made. If you think I'm the only one that feels this way wait till November.
Karen Murphy ,
Real Estate Agent
Berkshire Hathaway Home Services

Pinky Murphy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Pinky Murphy Affiliation: Jun. 23, 2026 The CEO certification rule has sent dozens of executives to prison for fraud. The SEC is now proposing to require it half as often?? That's two fewer times a year a CEO has to stake their freedom on the truth.
VOTE NO!!

Pinky Murphy

Pinky Murphy

Berkshire Hathaway HomeServices
New England Properties

Pip The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Pip Delaying the publication of important information will not enhance or in any way improve either the decision making ability or confidence of investors. It will have the opposite effect. This same observation can be applied to many other scenarios. Taking an extreme case, would the U.K. public be ‘well informed’ if there were only monthly updates during the covid-19 pandemic? It belies common sense that this approach could improve anything other than some minor administrative overhead for the organisations involved.

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pj P — Jun 23, 2026
Subject: S7-2026-15 Comment From: pj P Affiliation: Jun. 23, 2026 Keep the CEO's honest. Make them report quarterly. This matters.

Pat Pearson, RN

PJ Pape — Jun 23, 2026
Subject: S7-2026-15 Comments From: PJ Pape Affiliation: Jun. 23, 2026 Quarterly reports must absolutely be required. It is the responsibility of the board to keep their investors informed in a timely manner.

They will be keeping the quarterly data in any event because quarterly earnings is directly tied to executive compensation .

Eliminating quarterly reporting will facilitate cooking the books by providing ample opportunity to hide or delay dispersing data to investors.

Patricia J Pape
Flagler Beach, FL

Get Outlook for iOS

PJC — Jun 23, 2026
Subject: S7-2026-15 Comments From: PJC Affiliation: Jun. 23, 2026 You're turning this agency into a communist , information access denied, country. This is not American neither are the 2nd ladies of the present administration. Communism and other terms are
on over-generalization when the public citizens of this country are being left in life or death

situations from a blackout of information.

Yahoo Mail: Search, Organize, Conquer

PK Dailey — Jun 23, 2026
Subject: S7-2026-15 Comments From: PK Dailey Affiliation: Jun. 23, 2026 R.N. ....Crime is rampant ...Keep it QUARTERLY !!!!UMUM

PKR Investments LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: PKR Investments LLC Reducing the reporting requirements for public companies is a very bad idea . Many thinly traded public companies are already guilty of not disclosing enough information quarterly to their investors to make informed decisions . I have run and served on the board of several private companies and have access to monthly financial statements which often don't show the full financial picture of a company . Providing financial reports only twice a year would keep investors in the dark for 6 months as to the condition of the underlying business . I would be disinclined to invest in any company that shared so little financial information . The small savings a company might gain would be inconsequential compared to the difficulty it would have in raising debt or equity with such little transparency .

Platinum Computer Products CEO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Platinum Computer Products I believe that changing the reporting requirements from quarterly to semiannual would result in less transparency and visibility into a company’s true financials and make it much more difficult for retail investors to make informed decisions about their investments.

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plrclinch — Jun 23, 2026
Subject: S7-2026-15 From: plrclinch Affiliation: Jun. 23, 2026 Keep the CEOs reporting quarterly with their signatures on these reports! We already have too much corruption with the current government and with billionaire greed!!

Sent from my Galaxy

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pmcwooly — Jun 23, 2026
Subject: S7-2026-15 Comments From: pmcwooly Affiliation: Jun. 23, 2026 To Whom to May

Concern,

As an investor with my retirement at stake, I submit to the SEC to continue to demand companies require the quarterly audit report. It's important that publicly traded companies maintain the highest ethical standards and have open book policies when afforded the luxury of benefiting from the investment of other people's money.
Unethical people do unethical things when afforded the opportunity. Don't give it to them.

Very sincerely,

Patricia Woolever
Laguna Niguel, CA

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pointcanne — Jun 23, 2026
Subject: S7-2026-15 Comment From: pointcanne Affiliation: Jun. 23, 2026 We need accountability, not encouragement to continue cooking the books. Keep the reporting quarterly, signed personally by the CEO's

Cynthia Point

Sent from my Galaxy

Polly James Director of Risk Management — Jun 23, 2026
Subject: File No. S7-2026-15 From: Polly James I believe that quarterly disclosures not only protect the investor, but also provide more internal rigor around addressing risks before something gets out of hand and more difficult to address.

Polly McCracken — Jun 23, 2026
Subject: S7-2026-15 Comment From: Polly McCracken Affiliation: Jun. 23, 2026 The SEC needs to continue quarterly reporting to maintain transparency for investors.

Prentice Crawford — Jun 23, 2026

Subject: File No. S7-2026-15 From: Prentice Crawford A lot can happen in three months, frankly large publicly traded companies should report monthly. Allowing a half year go by, as fast as today's world moves is ludicrous. You are not solving any problems with this change but you certainly are giving these companies opportunities and time to rip off investors while keeping them in the dark. ~P. C. Crawford Retired

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Presley Rodecap — Jun 23, 2026
Subject: S7-2026-15 Comments From: Presley Rodecap Affiliation: Jun. 23, 2026 Hi. My name is Presley, and I'm an independent musician as well as a young investor. Removing transparency from our financial system is a massive hindrance to investors like myself - how are we supposed to make sound investment decisions without proper disclosure? Many like myself will pull their money out of the market if we end quarterly disclosure. It is incredibly unjust to end quarterly reporting and smells suspiciously corrupt. Do not disappoint the American people with this incredibly short sighted decision.

Presley Rodecap, Open World Audio

Preston Kirk — Jun 23, 2026
Subject: S7-2026-15 From: Preston Kirk Affiliation: Jun. 23, 2026 PLEASE do not lower the bar --sentencing terms --for energy company CEOs who knowingly hide the TRUE performance results of their company or collude with auditors to "spin" the results of quarterly financials. In my career as a reporter and investigative journalists, first for United Presss Int'l in Houston, then as Founding Editor of Houston Business Journal, Texas Business Magazine and Dollar Dynamics, and later as a PR/Mktg./Investor Relations consultant to SIXTEEN energy firms, primarily oil and gas giants and service firms like Mallard Well Services and Crutcher Resources (automatic pipeline welder...N. Sea, Alaska Pipeline) the outside firm for which I worked pushed hard for veracity and accountability. MORE surprise or outside audits should be required to confirm accuracy, to root out distortion, discrepancy and devious accounting. I remember the Enron fiasco well with thousands of shareholders left holding NOTHING, with their own reputations at lower and mid-level positions besmirched by the crooks at the top. I dined with the author of one of the Enron books who was almost disbelieving of what he learned and wrote about and how long it had gone on. DO YOUR DUE DILIGENCE JOB, SEC! It's time the common employee, shareholders, and public were protected. The C-suites of America are largely overpaid, rewarded for subordinates' achievements and mere market swings and are already SO AMAZINGLY WEALTHY as to their contribution to company success that they should be ashamed. YES, some truly guide their firms to astounding success, but as the saying goes, "TRUST, BUT VERIFY." That is YOUR RESPONSIBILITY, not making the undeserved reward worth the proposed minimized risk.
I'm 81 and remember when the Dow was around 650 and now the DJIA is around 51k ! -- Preston F. Kirk, APR (ret.), Waco TX

Preston Stell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Preston Stell I prefer more transparency from companies in order that I may make better decisions. I prefer publicly traded companies report regularly to the public. That they are expected to report to us quarterly seems good accountability for these

excellently run companies. Again less transparency is not a recipe for successful and trustworthy businesses. I think it is a mistake to ask public companies for less. Thank you for your time. Preston

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PRF — Jun 23, 2026
Subject: File No. S7-2026-15 From: PRF Please keep quarterly reports quarterly! As an informed investor, I expect and rely on high transparency of regular corporate information, not less. I do not support the proposal to reduce the requirement of quarterly corporate reports to only semiannual. Thank you.

Priscilla Klaas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Priscilla Klaas Affiliation: Jun. 23, 2026 Quarterly reports allow accountability and transparency in a timely manner. Please don't allow extensions of reporting time.

Sent from my iPhone

Priscilla Peralta Morrison — Jun 23, 2026
Subject: File No. S7-2026-15 From: Priscilla Peralta Morrison Na

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Private Investors CPA CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Private Investors As a CPA and CFO of several companies MONTHLY reporting of Balance Sheets , Income Statements and Cash Flow is the norm for all medium to large size. As the monthly reports will surely continue to be provided to management, changing the Government reporting from QUARTERLY and going to SEMI-ANNUALLY would be giving less information to investors and certainly very unfair to the public. Thank you Patrick McGinnis

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Pug Fud — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Pug Fud Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I love you

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quilt woman — Jun 23, 2026
Subject: S7-2026-15 Comments From: quilt woman Affiliation: Jun. 23, 2026 I think this is a terrible idea! If anything, the rules should be tightened, or loosened! I want my financial person to report frequently to me so that I know where I stand financially.

Sent from my iPad

Quinn Bartlett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Quinn Bartlett We need more transparency, not less. Keep reporting as it is, or increase the amount of reporting, not decrease.

Quintin Larson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Quintin Larson Quarterly reporting should be continued for accuracy and transparency.

Quintin Roohr — Jun 23, 2026
Subject: S7-2026-15 Comment From: Quintin Roohr Affiliation: Jun. 23, 2026 Corporations must continue to provide quarterly reports to their investors !

R — Jun 23, 2026
Subject: S7-2026-15 Comments From: R Affiliation: Jun. 23, 2026 STOP RIPPING UP THE RULES THAT MADE AMERICA GREAT.
Every major co dies quarterly accounting ANYWAY to keep from wasting billions.

R Bartley — Jun 23, 2026
Subject: S7-2026-15 From: R Bartley Affiliation: Jun. 23, 2026 Do not change the law.

Yahoo Mail: Search, Organize, Conquer

R Cacoilo — Jun 23, 2026
Subject: File No. S7-2026-15 From: R Cacoilo When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

R gregg CEO rig development — Jun 23, 2026
Subject: File No. S7-2026-15 From: R gregg I do not support the move to reduce company reporting from quarterly. I suspect it will create greater volatility

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R Hayes — Jun 23, 2026
Subject: File No. S7-2026-15 From: R Hayes Twice a year? How can any company track KRAs, profit or loss with 6 monthly reviews? Four reports should be the minimum.

R Kalyanaraman Motley fool community. — Jun 23, 2026

Subject: File No. S7-2026-15 From: R Kalyanaraman I don’t support the proposal

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R Martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: R Martin Affiliation: Jun. 23, 2026 Vote no to this. We need to know.

Sent from my iPhone

R Michael Farnham — Jun 23, 2026
Subject: S7-2026-15 Comments From: R Michael Farnham Affiliation: Jun. 23, 2026 This is an invitation to fraud and theft by the financial industry. Quarterly reporting allows for correction on a timely basis.

Michael Farnham
(651) 271-1205
Sent from my iPad

R Reed — Jun 23, 2026
Subject: S7-2026-15 From: R Reed Affiliation: Jun. 23, 2026 Stop aiding corruption. Opacity is not conducive to good governance, ethical standards, or accountability. Open the books.

Sent from my iPad

R S None — Jun 23, 2026
Subject: File No. S7-2026-15 From: R S I am a small investor by comparison to more sophisticated wealthier connected investors. My access to info on companies I have stock ownership is very limited. This regulation would further reduce my access to important company info that control persons and wealthier persons have access to. How does this promote company transparency and level playing fields for investors of all financial levels?

R Wu — Jun 23, 2026
Subject: S7-2026-15 Comment From: R Wu Affiliation: Jun. 23, 2026 As an investor, it is important for me to receive and review quarterly reports to see how my investment is trending and any important events that might affect the investment. We are paying management and other fees that should be used to continue following this requirement. This keeps transparency and accountability for publicly traded companies and securities. Changing this rule does not benefit anyone except people who do not wish to be so accountable and transparent.
Please do not change the frequency on reporting.

Thank you,
Rosalie Wu

Retired

R. Hale Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: R. Hale In today's fast paced and ever changing business environment, having more current and up to date information about publicly traded companies is more important than ever, What with the advent of AI, improved accounting tools, and streamlined reporting methods, no real additional burden is being placed on the reporting companies by keeping quarterly reporting. Moving to twice annually would seriously impair stock holders from getting current financial data and would actually harm the overall stock market.

R. L. Hugins — Jun 23, 2026
Subject: File No. S7-2026-15 From: R. L. Hugins The proposal to cut corporate financial reporting from quarterly to semi-annually is wrongheaded. Stockholders deserve as much information as possible. And shouldn’t AI make this even easier for firms in coming years? Its stock performance (and vocal supporters) certainly suggests this will be the case. The Motley Fool Community also holds my opinion as well, if that adds some extra weight here.

R. Mark Laursen, Citizen — Jun 23, 2026
Subject: File No. S7-2026-15 From: R. Mark Laursen, I am not in favor the change to semiannual reporting rules. In these times with such market volatility and my as well as others. Lack of confidence in some of our leaders and their history of not being transparent and the likelihood that there actions are self-serving at best and intentionally misleading or not true, at worst.

R. Nieri — Jun 23, 2026
Subject: S7-2026-15 From: R. Nieri Affiliation: Jun. 23, 2026 Quarterly reporting by top executives is the least that they should be required to do to assure the public that these corporations are operating legitimately. We all know that the current federal government is unlikely to enforce this law, but a future administration may. Having these statements on record will be essential to those investigations.

Get Outlook for iOS

R. Oleksuk sole proprietor — Jun 23, 2026
Subject: File No. S7-2026-15 From: R. Oleksuk Do NOT allow this to move forward! This proposal is a ridiculous one. Would you want your employees that report to you to only report in twice a year?! This is ludicrous, and simultaneously a waste of the public's time and against public interests.

R. Shaun Anderson — Jun 23, 2026

Subject: S7-2026-15 Comment From: R. Shaun Anderson Affiliation: Jun. 23, 2026 Yes there is a cost to publish quarterly, but investors need timely information. Russell Anderson, university Instructor/ professor.

R.T. Eckenrode Design — Jun 23, 2026
Subject: Comment on S7-2026-15 From: R.T. Eckenrode Design Affiliation: Jun. 23, 2026 Robert Eckenrode 3rd. President RTEckenrode Design llc . Quarterly earnings reporting benefits all those involved and keeps the markets and business accountable to their share holders.

"See it before you build it. "

R.T. ECKENRODE DESIGN LLC
Seven Wildcat Road
Newtown, Connecticut 06470
(203) 270-9779
rtedesign@gmail.com

RA Reed — Jun 23, 2026
Subject: File No. S7-2026-15 From: RA Reed Please reject the semi-annual reporting rule. As a private investor I should have the right to know quarterly how the companies I invest my money in are doing.

Rachel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rachel Affiliation: Jun. 23, 2026 Quarterly reporting must remain. There are too many examples of companies bending and breaking rules to keep information from investors because the business is failing. Without quarterly updates businesses can go too long with issues before the issues are identified, which is a high risk. Do not change the law.

Rachel Aumack

Rachel B — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rachel B Hello, We need to maintain quarterly reporting/ transparency. Investors should not have to be reduced to twice yearly reporting to understand our companies' health.

Rachel Brownlow Lund — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rachel Brownlow Lund I'm writing to express concern about the proposal to allow public companies to reduce reporting from quarterly to semiannual. As an individual investor, I view investing as ownership. Regular, consistent disclosure is one of the primary ways companies communicate with their owners. Reducing that cadence would weaken transparency and make it harder for investors to stay informed about the businesses they own.

While some suggest this change could reduce costs or discourage short-term thinking, those benefits are uncertain. What is clear is that less frequent reporting means less visibility into company performance. Businesses continue operating every day, and meaningful developments don’t pause between reporting periods. Receiving fewer updates simply increases the likelihood of larger surprises and sharper market reactions when information is finally released. In my view, reducing the flow of information does not improve long-term thinking — it just leaves investors with less to work with. Maintaining regular quarterly reporting better supports transparency, accountability, and informed decision-making. Thank you for considering my perspective.

Rachel Gonzalez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rachel Gonzalez It’s important to keep investors updated to make wise financial decisions based on most up to date information. I am strongly in favor of keeping reporting requirements quarterly. Twice annually is not going to be effective when transactions and data are measured in literal seconds with the technology and accessibility we have today at our disposal. This will help keep the American economy as the #1 strongest and best in the world.

Rachel Gordon — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rachel Gordon Affiliation: Jun. 23, 2026 Rachel Gordon, Supermarket Cashier, I think this is just a way for horrible people to make billions off of CHEATING the GAME. This is because MAGA are EVIL, and, if this is passed then we know there is nothing US Citizens can do about it or anything else. We are just along for the ride.

Rachel Gruber — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rachel Gruber Affiliation: Jun. 23, 2026 My name is Rachel Gruber and I am an Intervention Specialist. I've had stocks and bonds ever since I was a little girl because that's what my grandma always bought me for my birthday. The quarterly reporting is very necessary for transparency. Investors need information to decide how and where to put their money, and having a 6 month "blackout" period if you will, gives companies an opportunity to something shady that could be misleading (or even fraudulent) with investor's in the dark. This is my money, my future retirement, and it's absolutely wrong to switch to 6 month reporting. Please do the right thing and keep quarterly reporting.

Rachel Murphree — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rachel Murphree Affiliation: Jun. 23, 2026 My name is Rachel Murphree. I am a librarian. This is just one more way that rich people can get richer at the expense of the regular people I think if it has been a standard procedure for 5 decades it should continue I am against changing their reporting to every 6 months. Where is the rationale behind this? My assumption is that there is no rationale other than letting the rich get richer at our expense

Get Outlook for Android

Rachel Ramirez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Ramirez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What jobs are being lost behind this move?? To even think that the SEC would consider this is knowing that the more information the "parent company" is withholding is more important than ever. Just like it is to invest. Shedding light in what could be as well as mixing up the history of what has been. Hence putting the lights out on the information needed to make an informed decision. I know that what is wrong will win because that is the direction the world is going into. By no means should quarterly reporting be implemented.

Rachel Weakley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rachel Weakley Affiliation: Jun. 23, 2026 This is Rachel Weakley and I do not approve of cutting the information we are currently receiving. We MUST know what is going on in a timely manner!

Sent from my iPhone

Rachel Wood — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rachel Wood Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! IF ANYTHING, CHANGE IT TO MONTHLY. WE NEED TO BE CURRENT, NOT HALF A YEAR BEHIND. THINGS ARE CHANGING, SPEEDING UP. AS A SENIOR, RETIRED, I NEED SOME ASSURANCE BASED ON REAL FACTS AND NUMBERS, THAT MY ASSETS ARE WELL TENDED AND WILL CONTINUE TO BE IN GOOD SHAPE. RACHEL WOOD, RETIRED TEACHER AND SCHOOL HEAD, CURRENT PARENT AND GRANDPARENT

Rachel-Anne Younger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rachel-Anne Younger Affiliation: Jun. 23, 2026 Shareholders must not be stripped of their right to see what’s theirs.I have to report quarterly for my parent’s one home health aide, and companies investing other people’s money don’t? I don’t think so.

Sent from Proton Mail for iOS.

Rachelle Lappinen Educator - MWCC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rachelle Lappinen Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I am against this change.

Rachelle Nash — Jun 23, 2026

Subject: S7-2026-15 Comment From: Rachelle Nash Affiliation: Jun. 23, 2026 NO

NO

AND F… NO

Rae Lynn Boyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rae Lynn Boyer They steal enough from working Americans already. Keep them under watch. They've proven they are not to be trusted.

Rae Lynn Skelley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rae Lynn Skelley Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING! Having spent many years working in the financial industry, I believe that less reporting equates to less transparency, honesty, and accountability! Signed: Rae Lynn Skelley Retired Series 7 and 63 Registered Rep.

Yahoo Mail: Search, Organize, Conquer

Rae Zimmerman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rae Zimmerman Affiliation: Jun. 23, 2026 This does nothing for the average investor. It's just a way for billionaires to become trillionaires...faster! And to expand the wealth gap (power and control) over those with lesser income.

Rafael Vargas Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rafael Vargas This is unacceptable. Do not place a veil over company information from its investors. It’s our money in the company and we have a right to know what’s going on.

Rafal Styczynski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rafal Styczynski I find the proposal extremely ill-advised. Less information presented to the shareholders would create more random market rather than more efficient one. All that facing the ascent of AI tools that make reporting easier and cheaper.

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rafalli — Jun 23, 2026
Subject: S7-2026-15 Comments From: rafalli Affiliation: Jun. 23, 2026 Bad move for investors. Julie Rafalli, retired accountant/manager, business analyst, DuPont/Chemours

Sent from my Galaxy

Rafee Jajou — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rafee Jajou Investing is ownership. When I own a share of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. But in an age of AI and increasingly efficient disclosure tools, even that point won’t be effective. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less information rarely creates better-informed owners. Imagine owning a business that operates daily but an owner receives updates from their managers only twice a year. They would be less informed about its performance. This is essentially the proposal. This will weaken our economy and confidence in our US markets, not strengthen it. This proposal will open the door to more corruption and conflict of interests in business.

Raff DiVitto — Jun 23, 2026
Subject: S7-2026-15 Comments From: Raff DiVitto Affiliation: Jun. 23, 2026 to maintain transparent and consistent market accountability. Regular reporting provides investors with a steady flow of data to track financial health, while frequent disclosures curb insider information advantages and promote well-informed, stable investment decisions

Sent from my iPhone

Raffaello Sacerdoti — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raffaello Sacerdoti I do not support this measure to reduce reporting requirements from 4 per year to 2.

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raghu charr — Jun 23, 2026
Subject: File No. S7-2026-15 From: raghu charr We have faced catastrophy in 2008 (GFC) etc due to poor self governance, I therefor oppose the proposal to proposalallow companies to elect to reduce the number of public-company reports from four times a year to just two.

Rahul Aggarwal Affiliate Chartered Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rahul Aggarwal Can't think of any real benefit of less

transparency on sharing information with investors. With the increased risk globally, it is of utmost important that we become more and more transparent then reducing the frequency of reporting.

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raine370 — Jun 23, 2026
Subject: S7-2026-15 Comments From: raine370 Affiliation: Jun. 23, 2026 Lorraine Swedo, Entrepreneur. No blackouts. Gives time to hide/ disguise stuff. The state and Feds require Quarterly reporting (and payments). Also we have the right to know how our companies are doing and to watch trends, its our money . So keep Quarrterly reporting

Sent from my Galaxy

Rainer Garcia Aldama — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rainer Garcia Aldama Reducing reporting requirements weakens the connection between companies and their investors. short-termism is not related to reporting but to education. Better educated investors make better long-term bets.

Rajesh F Bhalla — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rajesh F Bhalla I am not in favor of reducing transparency to public companies, financials, and operational metrics. This is not the best interest of investors. I will gladly have my investments, bear the burden of a small amount of overhead for this transparency.

Ralph Barnes none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ralph Barnes Less reporting will result in less transparency, a greater window to hide info, etc. etc. Also, recently reducing timing in the IPO rules I believe is a huge mistake, paving the way for insiders to take advantage of the investing public. Hard to believe the SEC allowed this. Needs to be investigated...anyone at the SEC profit from this? Any congressmen? Any hedge funds? Any insurance companies? Any unions? Any brokers? I'm sure I missed something...

Ralph Heimann N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ralph Heimann Investors need timely and transparent information to make intelligent investment decisions, do not reduce the current reporting requirements. Investors need more information from management, not less. Thank you for your consideration.

Ralph Phillips None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ralph Phillips Keep the current process. More transparency is better.

RALPH RODGERS — Jun 23, 2026
Subject: File No. S7-2026-15 From: RALPH RODGERS I DISAGREE WITH SEMI ANNUAL REPORTING

Ralph Segal — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ralph Segal Affiliation: Jun. 23, 2026 I'm Ralph Segal Executive Producer and I want more transparency. Why would we go in the other direction?

Sent from iPhone 12 Pro Max

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ralph smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: ralph smith Absolutely against such a move. Especially in an age where results are easily assembled... and usually assembled monthly.

Rama Inampudi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rama Inampudi Investing is ownership, and owners deserve regular, transparent communication from the businesses they fund. Reducing reporting to twice a year weakens that connection and leaves investors with less timely insight into company performance. Cost-saving arguments are uncertain in an era of AI-driven disclosure tools, and reducing reports will not solve short-termism. Behavior drives short-term reactions — not the existence of information. Less reporting simply means less-informed owners. Companies operate every day. Strategies succeed or fail, customers are gained or lost, and risks emerge continuously. Under this proposal, shareholders would receive only half as many official updates about these developments. Less transparency does not reduce uncertainty — it increases it. When information arrives less frequently, surprises tend to be larger and market reactions more volatile. Quarterly reporting remains essential for informed ownership and market stability.

Ramez Abdalla Assistant professor of Radiology, Northwestern University — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ramez Abdalla Against the proposal that allows companies to elect to reduce the number of public-company reports from four times a year to just two. If I own shares in a company, knowing how this company is performing only twice a year doesn't provide enough time to adjust my investment portfolio and strategies

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Ramiro Curiel Life Insurance Agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ramiro Curiel The less transparency and access to information that exists, the greater the opportunity for misunderstandings, omissions, and misrepresentation. When facts, data, and relevant details are not readily available or openly shared, it becomes increasingly difficult to verify claims, assess accuracy, and make informed decisions. In such environments, the risk of misinformation, selective disclosure, and intentional or unintentional misrepresentation rises significantly. Transparency promotes accountability, while limited visibility often creates conditions where inaccuracies can go unnoticed and trust can be compromised.

Ramiro F Jimenez Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ramiro F Jimenez I am very concerned about the loss of transparency in the proposed reduction of company reports from 4 to 2 annually. I would ask the SEC not to consider any legislation that would reduce this. Thank you for your consideration.

Ramon Monroe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ramon Monroe Affiliation: Jun. 23, 2026 This is just criminal. Why, what good comes from this?

Ramses Cruz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ramses Cruz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
In my opinion, a change of that kind would add more volatility to an already highly volatile market; if that happens, I will likely pull my money out of the stock market.

Ranae Hagen — Jun 23, 2026
Subject: S7-2026-15 From: Ranae Hagen Affiliation: Jun. 23, 2026 Stop the insanity! Continue to make CEOs report every quarter so that they're not tempted to take money that's not theirs, from people who worked hard to get what they could. Say yes to continuing
quarterly reports!

Yahoo Mail: Search, Organize, Conquer

Randall Kenney N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randall Kenney All investors need more information on companies or entities they have invested in.

Randall Krum — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randall Krum I oppose this proposal, strongly! As an owner of any company, I want more information, not less. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the

reactions sharper, and the volatility greater.

Randall Snipes Senior Pastor of Oak Grove Baptist Church — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randall Snipes We do not need less information or less transparency. The quarterly reporting is a form of accountability that is critically important to the investor. Additionally, semi-annual reporting would allow those have a tendency toward laziness or tardiness to grow less disciplined.

Randell Sharpe Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randell Sharpe I am a single person investing for myself and my family. It is extremely important to me to have accurate and timely information to make investing decisions. Changing reporting requirements from quarterly to semi-annually would make it much harder for individuals to make informed decisions. The current quarterly reporting by publicly held companies should remain the minimum regulatory requirement.

Randi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randi Affiliation: Jun. 23, 2026 Randi Opp, bookkeeper, randiopp@centurylink.net Stop making fraud easier. People need and deserve to know the state of their investments

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Randi Greenberg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randi Greenberg Affiliation: Jun. 23, 2026 Charlatans with no conscience should not escape accountability for what they do with OUR money! You will destroy any remaining confidence in the market if you do this!

Sent from my iPhone

Randolph Brooks — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randolph Brooks Affiliation: Jun. 23, 2026 Randolph Brooks, private contractor and business owner (psychologist). SEC filings and reports need to remain quarterly because it helps me make decisions about where to invest my money.

Sent from my iPhone

RANDOLPH LATTIMER — Jun 23, 2026
Subject: S7-2026-15 From: RANDOLPH LATTIMER Affiliation: Jun. 23, 2026 My name is Randolph Lattimer. I am an Architect running a small practice in North Carolina. People keep getting richer beyond imagination through manipulation and bending the law. There is so much blatant corruption taking place in business and our government. Manipulation and fraud by business here has already cost my wife and I dearly. There are laws in place that are not being enforced, as a result companies

have no hesitation breaking the law. And, Often when they do, they are given a get out of jail free card by the very officials that are supposed to protect us. There should be no excuses made or reduction of powers. Are you really that stupid.

Randolph Weil Retired Executive — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randolph Weil As a former senior executive at Fortune 500 companies, I can assure you that this is a step in the wrong direction. Companies already have to have this information to manage their business. I am "old school", even when I was a COO, President or EVP, I was not confused about the shareholders being the owners of the company and me being hired help. There are many executives that ARE confused and think they are entitled to whatever they can help themselves to in spite of the owner's wishes. Informing the shareholders is an inconvenience in that process. I doubt that shareholders are interested in this move. I'd bet the support comes from the same executives who use the shareholders money along with their own for political contributions in the hopes of stacking the deck further in their favor.

Randy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Randy Affiliation: Jun. 23, 2026 Keep it the same so everyone can see it and if they want to invest we all can have a chace

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Randy Adams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Randy Adams Affiliation: Jun. 23, 2026 The only reason to drop the signed quarterly reports to the SEC is to provide cover for those organizations that choose to engage in fraud. That is not an acceptable ploy, and it not only does not serve the average American but actually undermines and damages them and the nation as a whole.

Sent from my iPhone
Randy Adams

Randy B. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randy B. Affiliation: Jun. 23, 2026 Good for small companies, which make up a large portion of the USA workplace.
Bad for big companies who report this to shareholders.Not as many of these as there are small companies.Shareholders need quarterlies,privately held companies do not.

Randy Berenson

Randy Foster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Randy Foster Affiliation: Jun. 23, 2026 Quarterly reporting,, one set of rules for everybody. Randy Foster, tool and die technician.

Yahoo Mail: Search, Organize, Conquer

Randy Geese — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randy Geese Affiliation: Jun. 23, 2026 The current financial reporting is necessary for all investors. Do not change to every 6 months. Continue with quarterly reporting.

Randall Geese

Randy Janes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Randy Janes Affiliation: Jun. 23, 2026 Keep the quarterly reports

Sent from my iPhone

Randy L Worthington — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randy L Worthington I am against semi-annual reporting. This would leave me in the dark on how and what companies that I have invested are doing for 6 months a year. That is not transparency. Do not approve semi-annual reporting.

Randy Satchwell CPA & retired internal revenue agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randy Satchwell Less information to twice a year is unacceptable. Quarterly comparisons are vital to investors historical data to value investments and performance of management. Without that corruption like Enron will happen.

Randy Schulz stock holder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Randy Schulz Please don't change the way stock are reported. This information is always useful in making decisions on trades. Cutting information to just 2 times a year would be wrong as a lot of things happen in a 1/4 that could change investment decisions.

Randy Smith — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Randy Smith Affiliation: Jun. 23, 2026 The result of this proposal results in less transparency and in the event of a company’s demise, the public and investors are in the dark. You want the investment money, you do the needed paperwork, it’s part of the process and should not be changed unless it’s to more frequent reporting.

Thanks,
Randy

Randy Smith
206-755-8916

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randy syme — Jun 23, 2026
Subject: S7-2026-15 From: randy syme Affiliation: Jun. 23, 2026 I. Want my money back . If they refund all the.money maybe then we could consider. Randy syme, retire business owner. Lake odessa ,mi... however i think they need to stay in prison till the
last party they screwed out of thier saving has pasted away.

Yahoo Mail: Search, Organize, Conquer

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ranowsky — Jun 23, 2026
Subject: S7-2026-15 Comment From: ranowsky Affiliation: Jun. 23, 2026 The retail investor has no other protections. Keep the current reporting requirements.

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Raphael Lasar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Raphael Lasar Affiliation: Jun. 23, 2026 Quarterly reporting requirements protect investors, particularly small investors. Cutting reporting requirements to six rather than three months is anti-consumer and anti-corporate integrity. Trust in the financial system is already low, don’t make it worse with this regulatory change.

Raphael Lasar
Matawan, NJ
Librarian

Ravindra Prakash — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ravindra Prakash I believe that public companies should disclose their financial statements promptly to ensure transparency. I strongly encourage honest communication from these entities. Given that modern companies maintain digital accounts and balances in real-time, it is essential that they publish their financial results on a quarterly basis to keep stakeholders informed.

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rawiarda — Jun 23, 2026

Subject: S7-2026-15 Comments From: rawiarda Affiliation: Jun. 23, 2026 Not right if it's a public company the information needs to be public and current.

Sent from my Galaxy

Ray Armstrong — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ray Armstrong Affiliation: Jun. 23, 2026 Ray Armstrong, President Armstrong Enterprise Another way of letting Enron boys back in.

Ray Malyala — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ray Malyala The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. That greater volatility is not good for the market and investors. Therefore, I am AGAINST less reporting.

Ray Nordstrand — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ray Nordstrand Do NOT reduce reporting requirements.

Ray Phillips — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ray Phillips As an individual investor, I’m opposed to semi-annual reporting. I rely on quarterly reporting as a key metric to inform my investing decisions. Owning shares of a company effectively makes me a part owner. And as a part-owner I feel I have

the right to know how my investments are doing at regular intervals. Why would I want to be less informed? Also, lessening the frequency of reporting would likely make the reporting periods far more volatile. A lot can happen in six months, both good and bad. Let's do everything in our power to keep markets stable and transparent for all investors. Less information means more uncertainty and less stability. Please keep the requirements for quarterly reporting. Thanks for your consideration.

Ray Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ray Roberts Affiliation: Jun. 23, 2026 What if instead we require monthly reports? Cutting reporting is going in the WRONG DIRECTION! Increasing the reporting rate will be better. What I am saying is reduced reporting increases risk and corruption. When the next crash happens it will be your fault for having promoted this foolishness.

L. Ray Roberts L.Ray.Roberts@gmail.com 412-439-3484

Ray White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ray White Affiliation: Jun. 23, 2026 What a bad idea. —Ray White, public relations director for an international nonprofit.

— Ray White

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raydee80 — Jun 23, 2026
Subject: S7-2026-15 Comments From: raydee80 Affiliation: Jun. 23, 2026 Quarterly!

Sent from my Galaxy

Raymond Briggs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Briggs Hello, I am supportive of the change to semi annual. However would like to iterate the need for transparency and not allow analysts to get access to information outside of the disclosure unless public Thanks Ray

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Raymond Domingue — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Raymond Domingue Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Changing quarterly earnings reporting to semi-annually is a bad idea. Don't allow a greater opportunity for fraud to negatively impact confidence in the financial markets. Don't be naive. If reporting is relaxed their be greater fraud.

Raymond E Steck Retired Small Business Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond E Steck Investors need current information to make good investing decisions. In today's volatile markets, major changes happen daily, and six months is too long to wait for updated information.

Raymond Hill The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Hill I do not support the proposal to reduce the number of publicly traded company reports from 4 per year to two per year. I believe the proposal would lead to less transparency, would create the opportunity for a company to engage in questionable accounting practices (especially those that are financially unprofitable/unstable) which potentially would not be discovered for at least 6 months, could lead to fewer retail investors and greater market volatility.

Raymond Hoyt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Raymond Hoyt Affiliation: Jun. 23, 2026 This is wrong and puts investors at risk from companies who will use this loophole to hide pertinent information from investors that would be manipulated on false information and current market and financial data.

Sent from my iPhone

Raymond Lee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Lee A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just

two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Reducing the number of quarterly reports to just twice annually would be a mistake and doesn’t serve the needs or interest of investors.

Raymond Legg — Jun 23, 2026
Subject: S7-2026-15 Comments From: Raymond Legg Affiliation: Jun. 23, 2026 Corporations need to continue reporting quarterly. Semiannual reporting allows CEOs to more easily hide fraud and theft. As a stockholder I rely on quarterly reporting to ensure my investments remained financially sound. The only reason to return to semiannual reporting is to hide nefarious conduct.

Raymond L. Legg
Attorney at Law
Law Office of Raymond L. Legg, LLC
1103 Pollock Road
Mexico, MO 65265
Phone: (573) 721-3837

Raymond Markiewicz Private Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Markiewicz Quarterly reports to the stock holders force management to be more accountable. Otherwise, there would be no pressured on management to make the numbers on a timely basis.

Raymond Sauro Retired Financial Analyst — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Sauro It is a mistake to reduce the number of reports, or information of any kind, that a public company must provide to shareholders and the public. I say this as an investor, concerned with making informed decisions for my future, and as a private citizen, concerned with the decisions and actions of corporations as they impact our society. Thank you.

Raymond Sejas President & CEO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond Sejas At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Raymond Sotelo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Raymond Sotelo Affiliation: Jun. 23, 2026 Keep it Quartly. Haven't you people had enough Perks. Haven't you people made enough money. Stop with the Selfishness already.Play it straight be Kind and keep it Quartly. Ray Sotelo

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Raymond W Jones N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Raymond W Jones I have accounts that provide quarterly reports and some others are monthly. I think twice a year is not enough.

RDLT Consulting LLC Engineering Consultation — Jun 23, 2026
Subject: File No. S7-2026-15 From: RDLT Consulting LLC I believe that reducing the reporting requirement from quarterly to semi-annually will reduce corporate transparency leading to a less informed public and stock ownership. Having more information rather than less information is important to be able to make informed decisions.

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real self — Jun 23, 2026
Subject: Proposed Rule S7-2026-15 From: real self Affiliation: Jun. 23, 2026 Regarding Proposed Rule S7-2026-15

As an ESG investor I want more, not less of the facts from any company I invest in. I'd prefer a proposal to a fait accompli when it comes to the direction a business wants to move in, and I want to keep track of the essentials when it comes to financial health.

Please do not allow this veil of secrecy to descend over the workings of our preferred investments. Six months is a long time to catch up with what's been happening, three months is workable.

Thank you,
Nick Thabit

Rebecca A Schrope None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca A Schrope I am a minimal investor but I look forward to quarterly reports. I think the "little" guy loses out if this change takes place. But then, we are being pushed down every day.

Rebecca Ando — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Ando Affiliation: Jun. 23, 2026 Rebecca Ando, Retired, City of Panama City Planning Administrator & concerned citizen. We don't need to lessen their accountability!

Rebecca Broadaway — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Broadaway Affiliation: Jun. 23, 2026 The people who are investing in these companies need to be kept aware! Twice a year is not enough. That’s like saying the business you own doesn’t require your attention. That’s plain stupid.

Sent from my iPhone

REBECCA BURGMAN — Jun 23, 2026
Subject: S7-2026-15 Comments From: REBECCA BURGMAN Affiliation: Jun. 23, 2026 Absolutely not. We should be informed not robbed. Continently for the fraudsters ie trump and rich. Enough is enough. .

Sent from Beck’s iPhone

Rebecca Clayton — Jun 23, 2026
Subject: S7-2026-15 From: Rebecca Clayton Affiliation: Jun. 23, 2026 Why would you allow politicians to break laws even our president this is mad and should be held accountable all the time period.

Rebecca Clayton — Jun 23, 2026
Subject: S7-2026-15 From: Rebecca Clayton Affiliation: Jun. 23, 2026 The law was in place for reason. Keeping it quarterly keeps honesty well we hope actually should raise the time instead of taking away
This is just more corruption from the top to the bottom. Our we living in a twilight zone. This law doesn't need changed many things need change but this isn't one. Guy Clayton American citizen in Missouri

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Rebecca Clayton — Jun 23, 2026
Subject: S7-2026-15 From: Rebecca Clayton Affiliation: Jun. 23, 2026 The law was in place for reason. Keeping it quarterly keeps honesty well we hope actually should raise the time instead of taking away
This is just more corruption from the top to the bottom. Our we living in a twilight zone. This law doesn't need changed many things need change but this isn't one. Guy Clayton American citizen in Missouri

Get Outlook for Android

Rebecca Compher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Compher Affiliation: Jun. 23, 2026 absoulutely quartely reporting

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Rebecca Cortez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Cortez Affiliation: Jun. 23, 2026 It is more important than ever we main accountability on all corporate and government levels. Corruption is blatant. We need more transparency on corporate and all levels of government. This affects all of us.

Sent from my iPhone

Rebecca d'Alessio — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rebecca d'Alessio Affiliation: Jun. 23, 2026 Insane to consider changing this!!!!!

Sent from my iPad

Rebecca Dalmaa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Dalmaa Affiliation: Jun. 23, 2026 After what happened to Johann’s fabrics, every move a company makes supports all things through transparency. Responsibility comes with awareness. Stifling that breeds choices that generate long term consequences. Such consequences determine the quality of life for the children to come and earth’s many and diverse beings that humanity cannot live without. Numbers never lie. Knowing them mirrors what leads to deterimental consequences so that future choices are realized that accept only what is best for all.

Sent from my iPhone

Rebecca Emery — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Emery Semi-annual updates reduce transparency on how companies run day-to-day. Less transparency increases uncertainty and potential market volatility as investors may make knee jerk decisions if bi-annual statements show surprising results, strategic upsets or customer losses. Greater frequency of information allows investors more data points to assess company health and a clearer view of shifts.

Rebecca Foster — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Foster Affiliation: Jun. 23, 2026 Do not change it. The public has a right to this info quarterly!

Rebecca Franks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Franks I firmly believe that reducing the number of reports required each year will only increase anxiety and volatility in the markets when the less-frequent reports are provided. With AI reporting tools available, quarterly reporting should be easier now than it has been in the past, so easing the burden on companies is not an adequate rationale for making a change from quarterly to biannual reporting.

Rebecca Geckle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Geckle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The thought of cutting corners to allow bi-annual reporting is alarming at best! People work hard for their money that they place in a stocks and/or retirement funds. Please, no more gaslighting hard working people!

Rebecca Genovese — Jun 23, 2026
Subject: Keep it quarterly From: Rebecca Genovese Affiliation: Jun. 23, 2026 Rebecca Genovese Flight Crew
Honesty in business matters to all of us!
The economy demands that corporations have transparency from the top down. CEO’s should not get passed by for 6 months. Quarterly reviews must continue!

Rebecca Jackson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Jackson Affiliation: Jun. 23, 2026 Why are you making private corporations less transparent? The shareholders need to know, quarterly, what is going on! I'm

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Rebecca Kimmel The Motley Fool Commmunity — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Kimmel I am originally from Houston, TX and lived

there when Enron went bankrupt due to lack of transparency. I, along with 10s of thousands still remember the number of people who lost their retirement savings, their job, and a few their life. It is NOT too much for a company to file 4 times/year. The law was put into place to protect the company, the companies that do business with it, and the people who work and invest in it. Our trust is of utmost importance, and filing 4 times a year helps to retain and maintain that trust.

Rebecca Leach — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rebecca Leach Affiliation: Jun. 23, 2026 Rebecca Leach, GIS Analyst

I oppose the proposal to eliminate quarterly reporting requirements for public companies. As a small investor, quarterly reports are one of the few reliable and standardized sources of information available to help me evaluate a company's financial condition, performance, and risks. Reducing reporting frequency would make it harder for individual investors to make informed decisions and would increase the information advantage already held by institutional investors, analysts, and insiders who have access to more resources and alternative sources of information.

Quarterly reporting promotes transparency, accountability, and market efficiency. Without regular updates, investors could go much longer without learning about significant changes in a company's business, financial health, or outlook. This could lead to greater uncertainty, increased stock price volatility when information is finally released, and reduced confidence in U.S. capital markets. While companies may argue that less frequent reporting would reduce costs, those savings should not come at the expense of investor protection and equal access to timely information.

Rebecca Lee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Lee While I understand that quarterly reporting is time consuming, it is imperative for investors to have consistent and frequent information from companies about their activities and profitability. Moving to semi-annual reporting would break down the trust between investor and company. It would also not allow investors to invest based on current data, as data that is 5-6 months old is NOT current in today's economy. I oppose changing frequency of financial reporting by SEC regulated companies from 4 to 2 times per annum. Thank you

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Rebecca Loeve — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rebecca Loeve Affiliation: Jun. 23, 2026 My name is Rebecca Loeve. My job title is Environmental Supervisor. This proposed reduced financial reporting system does nothing to protect the public, it only serves to hide the activities of the companies for a longer period. Quarterly reporting is the standard and must remain. Countries who have adopted this reporting frequency are experiencing serious problems and have either returned to quarterly reporting or are in the process of returning to quarterly reporting. First and foremost, all actions by the SEC should be to ensure that the public is protected. A reduction in company reporting frequency does nothing to protect the public but instead it increases the likelihood for companies to hide critical information and data that is needed for me and others to make informed investment decisions. I am not a wealthy person but I have been able to invest over the years which will be used to support my retirement. With the majority of Americans not having a pension, it's even more

important that company information remain current and accessible to public. Company pensions are almost completely gone for most Americans, which is or will be detrimental to the survival of so many American people. The SEC must continue to ensure that protections for the public are maintained. Reduced reporting frequency only gives protection to companies who intend or may intend to conceal critical information and are counter productive for the public. Keep companies accountable by not reducing quarterly reporting.

Sincerely,
Rebecca Loeve

Rebecca Loukota — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rebecca Loukota Affiliation: Jun. 23, 2026 Rebecca Loukota, Visual Inspector, Incog BioPharma

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Rebecca Olinde Retired Executive Assistant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Olinde I am an investor, stock holder, and would prefer to see quarterly financial reports, rather than a bi-annual report as some others have suggested. Please require quarterly reports from companies,to help us, as investors, to see potential risks more timely. Thank you, Rebecca Olinde

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Rebecca Potter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Potter Affiliation: Jun. 23, 2026 Quarterly reporting is absolutely necessary. We saw what happened when it was not in place. Enron anyone?
My retirement is in Fidelity, General Motors. The quarterly reporting is nessecary. To keep everything above board & flowing to the correct people.
Thank you

Rebecca S Potter

Retired from General Motors, 2001
Drive School Bus because I enjoy it since 2011

Rebecca Reinke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Reinke Affiliation: Jun. 23, 2026 This is dangerous. Everyone should have a fair chance. This puts everyone at a disadvantage that is not an insider.

Rebecca Shawver — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Shawver Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Illiminating quarterly reports allows for more opportunities for scams, lies, theft, etc., to go unnoticed for a longer period of time making it more difficult to catch the culprits/ thieves. When you work with the FBI & Secret Service, they will tell you that they need reports of thefts ASAP in order to catch the

culprits.
I personally was scammed out of $1.6 Million. Once involved, the Secret Service were sent out immediately to catch local thieves. International thefts were chased down by the CIA. Had these thrives had more time, they may have escaped. As it was, the one closest in the USA did get away. Only a very small (.050 %) was recovered. Time was of the essence. .
Collecting data/ financial reports to keep owners from faking reports or hiding contributions gives them less time to fraud late reports and go undetected. Don't do this!
PLEASE do not eliminate quarterly reports.
Thank you.
Becky Shawver

Rebecca Sutton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca Sutton DO NOT allow companies to elect to reduce the number of public-company reports from four times a year to just two!

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rebecca VanderHart — Jun 23, 2026
Subject: S7-2026-15 Comment From: rebecca VanderHart Affiliation: Jun. 23, 2026 Hello, my name is Rebecca Siddall, and I am an office manager. In a world where information can travel instantly, accountability should move at the same pace, instantly. We should be creating
checks and balances that take that into account. In an ever increasing void between those with resources and those without giving those with power more room to take more is a gross injustice. Not to mention with the rise of A.I. accountability becomes a non-negotiable
but a necessary fact of life. If we as tge public are now not afforded real privacy, why should the billon and trillionaires have more?

Yahoo Mail: Search, Organize, Conquer

Rebecca W — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rebecca W It is a mistake to reduce the number of public-company reports. Less transparency doesn’t eliminate uncertainty. It increases it.

Rebecca Wood — Jun 23, 2026
Subject: S7-2026-15 From: Rebecca Wood Affiliation: Jun. 23, 2026 With the criminal endeavors that are going on in the government today this is more important than ever for people to have to reveal their quarterly information. It should happen with all politicians before they run for office and also also while they’re in office nonetheless corporations please help keep people and corporations honest!

Sent from my iPhone

Rebecca Yost — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rebecca Yost Affiliation: Jun. 23, 2026 Please please no

more Enron fiascos. Keep accountability quarterly!

Recycling Mama D. — Jun 23, 2026
Subject: S7-2026-15 Comments From: Recycling Mama D. Affiliation: Jun. 23, 2026 Donna Mendez, Mother,Grandmother. Need to keep it Quaryerly we need to be informed ADAP we need more transparencey

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Reed Hayne None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Reed Hayne Retail Investors need MORE information, not less. Please do not cut back on quarterly reports.

Reese Fondren — Jun 23, 2026
Subject: S7-2026-15 Comments From: Reese Fondren Affiliation: Jun. 23, 2026 My Opinion Is..
.WHOEVER PROPOSED This Proposterous Idea Should Be Voted OUT Of Office NOW !!!
I'M SICK And TIRED Of Criminals Getting A PASS To Keep On COMMITTING THEIR CRIMES !!!
No One Is ABOVE The Law And It's Time We " Explain It" To Them !!!

Reese Fondren — Jun 23, 2026
Subject: S7-2026-15 Comments From: Reese Fondren Affiliation: Jun. 23, 2026 My Opinion Is..
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I'M SICK And TIRED Of Criminals Getting A PASS To Keep On COMMITTING THEIR CRIMES !!!
No One Is ABOVE The Law And It's Time We " Explain It" To Them !!!

Reggie Mays The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Reggie Mays Hello Sir or Ma’am: I hope you are well today. I’d like to speak on the issue at hand. We do not need less transparency. That’s the problem so many professions and industries now. There are already many back room deals that will happen regardless, but to have less reporting than 4 times a year is asinine. This is driving down a one way street. You are bound to destroy something. Please, if anything, increase the number of reports.

Regina Awe — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Regina Awe Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You should be taking measures to prevent fraud not encourage it by reducing reporting requirements. People need to have faith in the markets and you should be protecting the interests of the American people and the health of economy not undermining it!

Regina Brown — Jun 23, 2026

Subject: S7-2026-15 Comments From: Regina Brown Affiliation: Jun. 23, 2026 I work for a Broker Dealer and you have always monitored the quarterly reporting, stop letting thieves still from ordinary people.

Regina F Brown

Regina Cotter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Regina Cotter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am a retiree with investment income. I say NO to anything less than quarterly accountability and reporting.

Regina Kammes — Jun 23, 2026
Subject: S7-2026-15 From: Regina Kammes Affiliation: Jun. 23, 2026 Keep required quarterly reporting. Protect the rights of small private investors.

Yahoo Mail: Search, Organize, Conquer

Regina McNerney — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Regina McNerney Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There should be "Absolution No Reduction" by corporations in their Signed Quarterly Reporting. If a change needs to be made, then it should be to make them MONTHLY SIGNED REPORTS. After all, with computers and new technology, it is easier than ever to gather that information for the CEO to sign, Monthly. We need to assure investors that corporations are being honest and ethical. Everywhere we look the Gilded Age and all the corruption of that era is about us and growing. This is No Time to loosen public reporting. Did none of you folks following History and all that lead up to the Crash of 1929? The SEC of all agencies should be thoroughly aware of the aftermath. If you need a refresher I recommend reading Andrew Ross Sorkin's book "1929". So to again state my position, there should be No Changes to the Quarterly Signed Reports as they currently are.

Regina Nepsha — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Regina Nepsha Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Monthly and quarterly reporting are necessary for investors to make informed decisions.
It is beyond me how this proposal could even be seriously considered, unless of course, you lack a moral compass.

Regina Stein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Regina Stein Affiliation: Jun. 23, 2026 Quarterly reports are

vital. It is imperative that no changes be made to the timing of the reports.

Sent from my iPhone

Reginald Ankrom Small Business Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Reginald Ankrom A proposal now before the SEC would allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When one owns a piece of a business, he or she deserves regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Regis F. Burke — Jun 23, 2026
Subject: File No. S7-2026-15 From: Regis F. Burke Please DO NOT reduce the reporting frequency or standards of publicly traded registrants.

Renae Edwards — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Renae Edwards Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue to report quarterly the financial reports. It's important
Thank you

Renaissance Property Group owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Renaissance Property Group It's imperative that quarterly reporting requirements remain in force for publicly traded firms. Relaxing the rules to allow semi-annual reporting would reduce transparency, undermine market efficiency and worse, increase the potential for market fraud and deception. The proposed change serves little valid purpose, is widely opposed by investors and isn't even being sought by the regulated community.

Renee Alessio — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Renee Alessio Affiliation: Jun. 23, 2026 My husband and I are retired and we depend on not just social security but all the savings in our IRA accounts to live. We are not the only seniors who depend on our savings in retirement. Please keep quarterly reporting. Keep the quarterly reporting. Don't change something that is working.
Thank you
Renee B Allessio

Sent from my iPhone

Renee Bunn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renee Bunn Affiliation: Jun. 23, 2026 Small Investors in the

stock market should have the quarterly information to ability to adjust their portfolios based on performance to protect their assets or maximize profits. I'm a small Investors I'd like to keep what I have. Why give what little I have away. Sounds like you want big corporation to prosper but not anyone else.

Renee Chalfant — Jun 23, 2026
Subject: S7-2026-15 Comments From: Renee Chalfant Affiliation: Jun. 23, 2026 Renee Chalfant. Considering the rampant misuse of funds in the corporate world, I think we need this level of over site at a minimum.

Sent from my iPhone

Renee Garcia — Jun 23, 2026
Subject: S7-2026-15 From: Renee Garcia Affiliation: Jun. 23, 2026 We need transparency

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renee holt — Jun 23, 2026
Subject: S7-2026-15 Comment From: renee holt Affiliation: Jun. 23, 2026 & how is the next generations supposed to support themselves.?

Renee Lagala — Jun 23, 2026
Subject: S7-2026-15 Comments From: Renee Lagala Affiliation: Jun. 23, 2026 Renee Lagala, retired. This matters because I depend on investments for my future. Six months is too long - it will hide issues if they arise. I can decide to weather a downturn or not. After all, it’s MY MONEY.

Sent from my iPhone

Renee Mathews — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renee Mathews Affiliation: Jun. 23, 2026 The SEC must retain the current reporting requirements. Not to do so puts at risk the investments of millions of American citizens.

Renee Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Renee We need more information to make informed decisions; not less information.

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renee myers/motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: renee myers/motley fool At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that

business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Renee Prince — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renee Prince Affiliation: Jun. 23, 2026 Hey, SEC: Keep it Quarterly. Keep it Honest.

Sent from my iPhone

Renee R Small — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renee R Small Affiliation: Jun. 23, 2026 Hi,
Stop the fraud. The American people dont deserve anymore taxes and carrying corporate lies misusing our money. We have a right to know how our money is being spent. Renee Small Cashier

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Renee Ray — Jun 23, 2026
Subject: S7-2026-15 Comments From: Renee Ray Affiliation: Jun. 23, 2026 Keep quarterly reports !

Renee Turner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Renee Turner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want the quarterly reports to continue.

Renee's — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renee's Affiliation: Jun. 23, 2026 Another way to screw over the lower class so the rich can try to buy islands and scam the world of their last dollar. Is there no end to the blatant grifting?

Sent from my iPhone

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reneenasca — Jun 23, 2026
Subject: S7-2026-15 Comment From: reneenasca Affiliation: Jun. 23, 2026 No less than quarterly reporting, please!

Sent from my Galaxy

Renette Cranford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Renette Cranford Affiliation: Jun. 23, 2026 My retirement is dependent on how well my stocks perform. Leave the reporting on a quarterly basis!

Sent from my iPhone

Retired CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Retired CFO Semi-Annual reporting will not reduce costs. With the implementation of AI reporting in most publicly traded businesses, costs have been dramatically reduced on the financial side of the business. Daily, weekly, monthly and quarterly reporting will still go on. Basically SEC reporting twice a year allows a business to hide its problems.

Reuben Roberts — Jun 23, 2026
Subject: S7-2026-15 Comment From: Reuben Roberts Affiliation: Jun. 23, 2026 SEC, I would hope you would want true transparency in our investments! Quarterly reporting has been very effective in keeping investors informed of timely events in a company, thus preventing investment decisions made on current information. Please keep the reporting quarterly to keep the ordinary investor safe!

Rev. Joy Khoury Minister — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rev. Joy Khoury To better control and end fraud by CEOs it is best to have quarterly signatures rather that twice a year.

Rex Morgan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rex Morgan Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. If it is not broken, don't fix it.

Rey Bordthauser — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rey Bordthauser Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Instead of ending the quarterly reporting, we should end the careers of those who proposed this idiotic idea. How stupid does the SEC think we are. Furthermore, they should require monthly reporting. Maybe then the market would evolve into an honest entity instead of existing as a glorified casino.

Reynold Meyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Reynold Meyer Affiliation: Jun. 23, 2026 Please protect investors by keeping the quarterly reporting rule.

Sent from my iPad

RGJohnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: RGJohnson Affiliation: Jun. 23, 2026 Good now, good tomorrow!!!!

Sent from my iPhone

Rhonda ! — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rhonda ! Affiliation: Jun. 23, 2026 STOP doing only for corporations & the upper 2%!!! Make them accountable & pay their fair share...now!!!!!!!

R Trejo

Rhonda Anthony — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rhonda Anthony Affiliation: Jun. 23, 2026 Some analysts challenge the data and don’t believe the numbers are adding up. This change is a ploy to protect your “trillionaire “ (the wealthy) from reporting the true numbers/truth about their companies. . .confuse the investors and muckup the market data. They are lying . He wants to control the narrative by controlling the SEC. Quarterly outlook reporting should remain the same.

Rhonda

Rhonda McAlister — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rhonda McAlister Affiliation: Jun. 23, 2026 Why would anyone keep investing their hard earned money into companies they can no longer trust? This could ruin the market.

Sent from my iPad

Rhonda McKinney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rhonda McKinney Affiliation: Jun. 23, 2026 STOP ENCOURAGINVG CORRUPTION. We need more transparentcy not less

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Rhonda OConnor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rhonda OConnor Affiliation: Jun. 23, 2026 Why does the SEC think this is something they should do, do not report quarterly owner of insurance agency this will adversely effect my I monthly commissions do you like trump think you can change anything anytime you want go against the citizens of the US

Sent from my iPad

Rhonda Richards CPA (retired) and the motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rhonda Richards i strongly oppose changing reporting from 3 months to 6 months. Timely information is essential in order to make informed financial decisions whether it be an owner or department head or other decision maker leading to the success of running a business, no matter how larger or small. As a CPA for over 45 years, I know this to be true based on the success or failure of my clients business and it is imperative the rules are no changed. No good, even cost cutting, will come of it. Thank you for your courtesy in considering my comments. Rhonda Richards, CPA Retired

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Ric Netter — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ric Netter Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I see both side I purpose reports be done every 4 months an easy compromise!

Ric Silver — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ric Silver Affiliation: Jun. 23, 2026 WTF

Ric Silver
Appointed Tenant Commissioner
President of the Tenant Organization of
The Town of Groton CT Housing Authority

Riccardo Fagiani — Jun 23, 2026
Subject: File No. S7-2026-15 From: Riccardo Fagiani I think reduces quarterly reporting to semiannual is a mistake and reduced information for investors

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Rich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rich Affiliation: Jun. 23, 2026 We need to keep it 6 months is too long. I think every 4 months would be perfect.

Sent from my iPhone

Rich Alberto Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Alberto With regards to reducing the number of public-company reports from four times a year to just two, I believe this is a mistake as less informed investors will create a lack of transparency and trust with companies.

Rich Clarke Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Clarke A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

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rich glesmer — Jun 23, 2026
Subject: S7-2026-15 Comment From: rich glesmer Affiliation: Jun. 23, 2026 We need to stay with quarterly reports. I want to know what my retirement is doing more than twice a year.

Yahoo Mail: Search, Organize, Conquer

Rich Gordon — Jun 23, 2026

Subject: S7-2026-15 Comments From: Rich Gordon Affiliation: Jun. 23, 2026 Keep the Quarterly reporting for these Public Traded Companies , While I do understand that there's usually a reason and a rhyme for doing something like eliminating that reporting I guess I just don't understand the reason behind this one and I absolutely Do Not have the time to try and read through it all and understand it !

Rich Gubera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rich Gubera Affiliation: Jun. 23, 2026 Keep PUBLIC companies PUBLIC. Companies can go PRIVATE if they want less disclosure.. This is insane. We need MORE accountability not less.
Thank you

Rich Lawrence Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Lawrence Please keep quarterly reporting, it’s necessary as an owner to see what’s happing in our companies.

Rich Marshall — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rich Marshall Affiliation: Jun. 23, 2026 Why would you allow less public awareness for what insider traders are doing for potential fraud to occur while the public stock holder gets screwed?
This cost to file is small vs any savings passed on to the executives or compared to what public stock holders could lose!
Please protect my investments, Thank you.

Sent from my iPhone

Rich P — Jun 23, 2026
Subject: S7-2026-15 From: Rich P Affiliation: Jun. 23, 2026 Too much shady dealing could take place with relaxed requirements.

Yahoo Mail: Search, Organize, Conquer

Rich Penner Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Penner This is an idea which benefits no one. Providing shareholders and the public with less information is clearly not in the public interest. This will not save money and will lead to a less informed public.

Rich Segrin Retired business manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Segrin This proposal is a mistake. Investors need more frequent reporting not less.

Rich Troy The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rich Troy We need all the details we can get

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Richard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard I am very much opposed to this proposal for the following reasons. Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some would argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. If this proposal passes I believe it will only weaken how companies are managed how they perform and damage investor confidence and trust. Thank you for your attention to this matter 🇺🇸

Richard A Wade — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard A Wade Please keep business stocks and bonds reporting at 4 times per year. Thank you.

Richard Askins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Askins Affiliation: Jun. 23, 2026 Keep the Quarterly Reporting Rule. The longer between public reports, the greater the possibility for fraud and larger immoral actions to occur. Better yet, make Public Reporting mandatory on a monthly basis.

Richard Atkinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Atkinson I urge the SEC to continue to have public companies report four times per year instead of two. More information is better for investors.

Richard Barnes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Barnes I am writing as an individual investor to express my strong opposition to the proposal that would allow public companies to reduce their financial

reporting frequency from quarterly to semiannually. At its heart, investing is ownership. When an individual purchases shares in a public company, they become a part-owner of that business. As owners, we deserve regular, transparent, and timely communication regarding the health and direction of our investments. Reducing official updates to just twice a year significantly weakens the vital connection between a company and its shareholders. While proponents of the rule argue that semiannual reporting would reduce corporate costs, this benefit is highly debatable in an era where artificial intelligence and digital disclosure tools have made data collection and reporting more efficient than ever. Furthermore, the argument that quarterly reporting fuels corporate "short-termism" misdiagnoses the problem. Short-term thinking is driven by how the market reacts to information, not by the existence of the information itself. Depriving the market of data will not inherently breed investor patience; it will simply leave investors less informed. A business operates, competes, wins and loses customers, and executes strategies every single day. Cutting official communication in half does not eliminate market uncertainty—it amplifies it. With a six-month gap between reports, information vacuums will inevitably develop. When data is finally released, the surprises will likely be larger, leading to sharper market reactions and increased stock volatility, which ultimately harms the individual investor. Less transparency rarely results in better-informed owners. I urge the Commission to maintain the current quarterly reporting framework to preserve the transparency, integrity, and fairness of our public markets. Thank you for your time and consideration of the individual investor perspective.

Richard Bolf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Bolf Affiliation: Jun. 23, 2026 Keep businesses on the stock market reporting every quarter.

Richard C Weston None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard C Weston Please do not reduce the reporting requirements for companies. In the age of AI, reduced reporting should not be considered. Extra volatility from fewer reports per year is not beneficial to the market.

Richard Calvert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Calvert Affiliation: Jun. 23, 2026 Quarterly reporting was established to keep close track ofexactly what publicly traded companies are doing with public funding. It has squat to do with long term qoals and planning. But more to do with shadowing loose trading.

Richard Carnwath Manager of a family office and part of the Motley Fool Community, formerlly VP Wellington Management Co., and Chairman of the Pension Committee at Vulcan Materials Company. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Carnwath This is a terrible proposal designed to hamper access to important information to individual investors while leaving institutional investors their access to far more relevant information albeit not from the public company. Executives get MONTHLY reports, not quarterly let alone every 6 months. If the goal is to lower the administrative costs of being a public company, surely there are many ways to do that without cutting off the flow of relevant investment information to the individual investor. Ask any private equity investor if they

would be willing to let their companies report semi-annually. (Not one!) A more meaningful step would be to remove unproductive SEC regulations, as well as lower the likelihood of frivolous law suits.

Richard Charney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Charney Affiliation: Jun. 23, 2026 Keep things as they are why would you decrease our safety?
Especially the for seniors

Sent from my iPad

Richard Coe Richard Coe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Coe In this age information is paramount. 6 monthly reporting is hopeless the information is almost unconnected with current times. The extreme pace of growth in some areas such as Ai make even quarterly reports seem out of date.

Richard D Marshall — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard D Marshall I do not support a reduction in reporting to semiannually. Quarterly reports are much needed by an investing public. The proposed reduction would increase investment risk significantly.

Richard Dean — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Dean I am not in favor of the proposed move to Semi-Annual Reporting. One of the strengths of the US stock market is its effort at transparency and dissemination of information in a timely manner and regular frequency to investors. I believe a move away from mandatory Quarterly reporting to anything that is less frequent denies investors of useful information to make informed investing decisions. I believe it also reduces business transparency as well as management accountability. I believe the 'cost' argument being offered is weak given the systems and technology available today and I believe the 'forces management to manage to quarterly results' is also spurious as there are many examples of companies whose management does not cater to investor whims and manage their businesses in a responsible, long term fashion. Please do not move to Semi Annual Reporting. It harms investors.

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richard dorn — Jun 23, 2026
Subject: S7-2026-15 Comment From: richard dorn Affiliation: Jun. 23, 2026 I as you as an investor and concerned citizen to please keep quarterly reporting in place. It is a necessary practice offering some assurance investors have come to depend on, thank you. Richard Dorn, marketing manager Phillips Petroleum (retired)

Get Outlook for iOS

Richard Dresser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Dresser I do not think that public corporations should be allowed to cut back on information supplied to their owners by 50%. This is a false savings in corporate expenses. The information gaps would probably drive more speculation and volatility in the markets as information is withheld.

Richard Dressner The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Dressner Please do not decrease company reporting rules and timing. This is the worst time to do this. Maybe focus more on insider trading?

Richard E Barone The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard E Barone Less transparency is never better than more transparency. As an avid investor, I would definitely NOT want to get less information. This sounds like a REALLY bad idea.

Richard F. Pratt retired educator — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard F. Pratt email

Richard Fein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Fein I am writing in opposition to S7-2026-15, which would reduce the number of reporting periods from 4x to 2x. As an investor in many securities, both directly and through mutual funds/ETFs, I value the need for frequent, transparent reporting. Changing to 2x reporting will reduce tranparency. It will also prevent the market from working most productively, adjusting prices on INFORMED decisions.

Richard Ford — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Ford Affiliation: Jun. 23, 2026 Moving away from quarterly reporting is going to be bad. I rely on this to make reasonable moves in the market. Moving to semi annual allows insiders information not available to the general public. I'm pretty sure Europe regrets attempting to make this some kind of standard. Remember American exceptionalism. This country does not need to follow a failing European standard.
R.S.
Ford CMDCM (SS SW) USN (ret)

Yahoo Mail: Search, organise, conquer

Richard Fowell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Fowell Affiliation: Jun. 23, 2026 The absence of robust transparency and open communication creates an environment ripe for significant risks within any organization. Such an opaque operating model invariably fosters conditions conducive to financial impropriety, operational malfeasance, and a profound dereliction of the fundamental duties owed to those who entrust us with their capital. Our primary obligation is to uphold the highest standards of fiduciary responsibility, ensuring the ethical and effective stewardship of shareholder and investor assets. Consequently, every strategic decision, every operational adjustment, and every significant change implemented must unequivocally serve the best interests of our owners, our valued stockholders, and all capital providers. Furthermore, these actions must also contribute positively to the enduring health, integrity, and sustainable growth of the broader industry they help to finance and empower.

Richard Freist — Jun 23, 2026
Subject: S7-2026-15 From: Richard Freist Affiliation: Jun. 23, 2026 Don't let those criminals get off easy. Keep them reporting quarterly.

Richard H. Buxton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard H. Buxton If adopted, this proposal would make it easier for companies...but not better for investors. It would give us, as investors, less information about the companies in which we choose to invest. Waiting six months for a report is far too long to react to the important decisions we need to make.

Richard H. Wilson none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard H. Wilson Cutting information by 50% - from 4X/yr to 2X/yr would NOT be helpful as an individual investor. I urge that quarterly reports be maintained.

Richard Hackmann None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Hackmann Maintain the quarterly reporting for public-company reports.

Richard Haley — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Richard Haley Affiliation: Jun. 23, 2026 Don't tryto fix something that ain't bromen! God, you're supposed to be smart - trying acting like it for 9nce.

Richard Harney The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Harney I am not in favor of getting rid of quarterly reporting for companies in the USA. As a shareholder in many publicly traded companies I feel that more information is better for all owners. Thanks you.

Richard Harris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Harris Affiliation: Jun. 23, 2026 This is unconstitutional

Sent from my iPhone

Richard Hug — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Richard Hug Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am a retail investor and the quarterly reports have been a reliable source of information to help me decide on current and future investments.regarding my retirement savings.
Please maintain this requirement.
Thank you.

Richard Joseph Bennecke — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Joseph Bennecke I do not think it is a good idea to reduce the number of Financial Reports a company has to make, from four to two. As a retail investor and retiree, I find that I am better able to make important financial decisions when more information is available to me, not less. Thanks for allowing me input on what I believe is a monumental mistake if this recommendation is approved.

Richard K Clark Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard K Clark This is a reckless move. I want to know how the companies where I invest are doing. That means more information than just their stock price. I use the quarterly earnings reports to determine what stocks to buy, hold, or sell. This proposal would rob investors and potential investors of information they need.

Richard Kenyon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Kenyon Affiliation: Jun. 23, 2026 Richard Kenyon, Accountant, The only way the stock market works is if everyone has the same opportunity to make informed decisions. Enron, Worldcom and the other big fraud cases have already shown us what happens when transparency doesn't exist. Not to mention that this movement would also lower the need for accountants at the corporate level, likely leading to many layoffs in the industry.

RICHARD L SESSLER N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: RICHARD L SESSLER I invest in the US stock market due to the regulation and transparency. By reducing the reporting requirements for companies, that lessens the advantage in investing in US companies, pushing investors like myself toward companies in other stock exchanges.

Richard Lake NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Lake Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I am against the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two.

Richard Langhorne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Langhorne Less transparency is going to create additional risks for investors. As a share holder of the company it's in my interest to have more updates on how the company is performing, to mitigate surprises and volatility. This will only benefit the c-suite at the corporations, not the investors.

Richard Levin The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Levin Moving the required reporting for public companies from 4-times a year to 2-times a year would provide less transparency. I need to know the financial health of the companies I invest with. Too much can happen to a company in 6-months that could negatively affect such investments. I urge you to keep the quarterly reporting requirement for public companies!

Richard Loyd — Jun 23, 2026
Subject: S7-2026-15 From: Richard Loyd Affiliation: Jun. 23, 2026 4 times a year is for the best, if not more.

Yahoo Mail: Search, Organize, Conquer

Richard Lumb ICAEW — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Lumb As an amateur investor I would prefer to keep to the rigours of quarterly reporting. After a lifetime of investing I have finally developed regular reviews of my portfolio and wish to keep up to date with news that affects my investment.

Richard M. Lilly Member of Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard M. Lilly As a member of Motley Fool I would like to strongly object to reducing financial reports of companies to only twice a year. This would be a major reduction in information and transparency.

Richard Mauser — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Mauser Affiliation: Jun. 23, 2026 Investors OWN their share of a publicly traded company and we need to know how it is performing. Quarterly reports

are a minimum IMO. Do not keep the owners in the dark for 6 months.

Richard Mauser

9 1 Pinnacle Road
Rochester NY 14620

Richard Mayes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Mayes I strongly disagree with the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Less transparency doesn't eliminate uncertainty. If the reporting period is extended, when information from companies finally does arrive, the surprises to individual investors are likely to be bigger, the reactions sharper, and the reaction of investors will be more volatile. Insiders and professionals will always have access to information that we individual investors do not. Please do not reduce the reporting requirements and provide these insiders with even greater benefits. Sincerely, Richard A Mayes

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Richard McGowan Invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard McGowan I can see where reducing the reporting to owner/investors might be nice for those for companies. But in this age of fast turnaround in stocks, I think this is going in the opposite direction. Instead of less reporting, there should be more reporting. With AI taking over our daily lives, it will mean there is more to go wrong with investments in companies. There is not a day that goes by where we don't see companies with LONG term histories filling for bankruptcy. And with that comes the lack of competition in the market. All it takes is for one large company/institution to not report for six months, and the United States/World is looking at fiscal disaster, which would affect investments great and small. Not to mention the insider trading that could happen because one hand doesn't know what the other hand is doing. PLEASE do NOT allow the reduction in reporting to happen. I see no real benefit to this rule change

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RICHARD MLYNSKI — Jun 23, 2026
Subject: S7-2026-15 Comment From: RICHARD MLYNSKI Affiliation: Jun. 23, 2026 I want accountability in my investments. Quarterly filings are the only way that happens.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Richard Mosley N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Mosley The government's efforts to reduce costs where possible is admirable but reducing the amount of information from companies reporting to their investors is a very small savings at best due to the information having already been accumulated

and should only require a small amount of effort to digitally to disperse it. in this age of fraud and smokescreens more required reporting should be the norm not less. Quarterly reports have been shown to increase investor knowledge and therefore produce a more positive result. Please continue to report quarterly at the least, it as part of the reason we use your services to begin with!!

Richard Mulvey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Mulvey I believe both sides of this proposal have valid arguments. Moving to a twice-a-year earnings submission would relieve corporation of the time and expenses of what must be a laborious exercise. For larger entities, I would imagine starting on the next quarter filing begins shortly after the current quarter. On the other hand, a lot could happen in a 6 month period that could have a major impact on investment decisions. In the spirit of compromise, I submit for your consideration, 3 filings per year. As an individual investor, I could live with that. I would leave it up to the company to provide any critical information during the 4 month period.

Richard Narveson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Richard Narveson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting information is crucial in my decision making process about my investments it is essential to continue

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Richard Nathanson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Nathanson Affiliation: Jun. 23, 2026 Richard Nathanson, retired newspaper reporter: I am opposed to changing the rules from quarterly to twice yearly. It creates more opportunity for corporate fraud. Historically, when twice a year reporting was in effect, small investors, people like me who count on that income in retirement, see smaller returns. Also, after seeing how Donald Trump and his wealthy supporters conduct business, you have to acknowledge that transparency is not their strong point. Figures that this proposed rule change comes under a Trump administration. Taxpayers and investors want more transparency, oversight and protection — not less.

Sent from my iPhone

Richard Nichols — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Nichols Affiliation: Jun. 23, 2026 Richard Nichols
local government official and stock
Owner. Businesses need to be transparent- small businesses are required to pay quarterly taxes. Businesses should have to report their status to shareholders.

Without disclosure- there is no trust.

Regards,

Richard Nichols
(508) 254-1200

Richard Nighbert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Nighbert Affiliation: Jun. 23, 2026 Why change a rule that has served the public well for a long, long time??? Greed knows no bounds -- so keep 'em in check!!! Richard Nighbert, retired.

Yahoo Mail: Search, Organize, Conquer

Richard P Christie the Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard P Christie Investors need more information, not less. Proposals to lessen reporting requirements and accountability only serve to empower those trying to hide unfavorable or surreptitious behavior. I urge you to keep the current quarterly requirements in place.

Richard P Wolenter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard P Wolenter Affiliation: Jun. 23, 2026 As a stockholder of publicly traded companies and corporations I believe that more transparency is better than less transparency. Keeping quarterly reports is in the best interest of both stockholders and companies' or corporations' employees. It is much better to know what is happening on a regular basis. I do not consider 2 times a year as a regular basis. Accountability is important and necessary.

Richard P Wolenter
805 Irenic Ct.
Norristown PA 19403

Richard Parkinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Parkinson Investors are not getting enough information on their stocks already! We need transparent information on our investments!

Richard Pompa — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Richard Pompa Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Allowing a publicly traded corporation to lag from quarterly financial disclosure to biannual reporting is a corruption of good sound ethics. Working class investors without licencing or other accreditations are at a disadvantage already. To lessen the access they have quarterly is immoral. What is the intended purpose of such an action? One can only assume the SEC is a corrupted bureaucracy that functions only to serve conglomerate interest.

Richard Quillen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Quillen Affiliation: Jun. 23, 2026 Richard Quillen,

Construction Laborer, Finance B.S. 41/m
My main concern with this bill is that it decreases the transparency of publicly held companies. A lot can happen in 6 months time. This is a step in the opposite the direction for everyday investors and creates a lower standard for accountability and ethics. I mean if the SEC would like to bear that responsibility for them I suppose it would work? Does the SEC intend to hold bad actors accountable when the market collapses and if so how would less reporting help avoid this scenario? Are you guys long on Volatility 😀 cause that's another thing, stocks won't make consistent moves like they used to, instead they make sharp moves up and down twice a year and it's more of a gamble than actual investing.

Richard Reck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Reck Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Richard Riedel Riedel Audio & Acoustics — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Riedel Keep the existing quarterly reporting and do not reduce it to two times a year.

Richard Roblin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Roblin The requirement for quarterly reports should remain unchanged. The utility of more current information about company finances outweighs the "more work" factor.

Richard Ruite — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Ruite Affiliation: Jun. 23, 2026 Stop the steal and keep sec as currently set. Deny and block everything the white house tries to reform for his own political benefit.

Richard Rutledge Motley Fool investor community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Rutledge Believe reduced reporting is a disservice to the investing public. If anything we need more transparency, not less. If companies want to be public entity to raise money to secure their business, they owe investors clarity on how their business is performing and reducing that clarity is irresponsible.

Richard S Amado The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard S Amado As an independent investor I have ownership in a number of companies through the shares of stock I own. I am opposed to reducing the quarterly reporting of publicly traded companies because I want to know what is happening financially in the companies in which I have invested. Allowing these companies to report only twice a year increases

uncertainty and reduces the amount of information available to investors for decision making. Thank you in advance for not allowing companies to reduce public reporting from 4 times a year to two times a year.

Richard Sandruck — Jun 23, 2026
Subject: S7-2026-15 From: Richard Sandruck Affiliation: Jun. 23, 2026 Not fair at all.

Richard Selvig Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Selvig The idea of reporting on a semi-annual I'm not in favor of. A lot can happen in that timeframe within a publicly traded company. An informed stockholder would want to be kept apprised of changes. I vote yes to keep reporting at a quarterly cadence. Thanks.

Richard Sendrovitz — Jun 23, 2026
Subject: S7-2026-15 From: Richard Sendrovitz Affiliation: Jun. 23, 2026 As a retired finance professional I endorse quarterly reports.

Richard Sendrovitz
6 Mitchell Avenue
Plainview, NY 11803
917-579-6725
Sendro4rich@gmail.com

Richard Small — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Small Please do not allow or vote to pass the ability for companies to only release and reports twice a year versus four times a year. It doesn't make people more patient. It makes investors less informed. Corporations already hide their deeds and financials as much as they can already and limiting it twice a year just makes it worse. This is a massive mistake and in the age of AI, this is not a cost savings for them in any meaningful way, just a way for them to report out less than they already do.

RICHARD SMITH — Jun 23, 2026
Subject: S7-2026-15 Comment From: RICHARD SMITH Affiliation: Jun. 23, 2026 Richard Smith. Architect. Investor.

This country is moving further and further away from fiscal responsibility. This is another example. The markets require transparency and accountability to avoid being any more of a casino.

Im already in the verge of pulling my money from this rigged casino and investing in foreign markets.

Help me feel more comfortable.

Sent from my iPhone

Richard Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Smith Affiliation: Jun. 23, 2026 Richard Smith Network Engineer
public companies should not be able to hide finanicial information
absolutly no excuse for a six month blackout
in fact any public company wanting to shield their fininaces should immediatly be under investigation

Richard Smith
214-534-7395
Sent from my iPhone

Richard Spangler N/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Spangler Please continue with Quarterly Investment Reporting requirements.

Richard Stubbs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Stubbs I do not agree with the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! When I invest in a business, I become a part owner. I deserve regular, transparent communication from that business. Reducing reporting requirements weakens my ability to make decisions about my ownership. It is very important to me to have regular and continuous information on how the business is performing. Less transparency doesn't eliminate uncertainty. It increases it.

Richard T Atmar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard T Atmar Affiliation: Jun. 23, 2026 Requiring quarterly reports is not a burden for businesses. Keep the requirement.

Sent from my iPhone

Richard Tessier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Tessier Keep the quarterly disclosure for transparency.

Richard Tsujimoto Emeritus Professor of Psychology — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Tsujimoto Semiannual reporting is a terrible idea!

Investors need timely information to make good decisions. Quarterly reports are essential!

Richard Tuntland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Tuntland Affiliation: Jun. 23, 2026 Inside trading is so prolific now this would make it even easier to rip off the American public helll no...

Richard Vitello — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Richard Vitello Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please protect access to timely information for the retail investor. Do not eliminate quarterly reports. And with the combination of computers and AI it should be simple for every publicly listed company to produce monthly financial reports easily, efficiently and inexpensively.

Richard W Dinwiddie Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard W Dinwiddie Jr I want to be informed of the state of businesses that I have interest in or am interested in. I find it hard to believe that you may not feel the same way. AI is making it very easy for companies to provide this information and that will only improve over time. The only upside in reporting less is that companies will have less work. If anything we need more transparency, less surprises, less volatility. I recommend to keep the reporting requirements as they are, no to the Semi-Annual Reporting.

Richard Whiteside — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Whiteside Affiliation: Jun. 23, 2026 Keep Quarterly Reporting!! Investors need timely information to make appropriate & timely investment choices! Would really prefer monthly reporting, but likely too much of a cost burden!!!

Richard D. Whiteside, semi-retired investor! Dallas, Texas

Thanks!

Richard Wilbourn Attorney and investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Wilbourn Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I oppose making reporting semi-annual. Thank you for your consideration.

Richard Wilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Richard Wilson Affiliation: Jun. 23, 2026 Less reporting means less transparency. Why would anyone in their right mind want that?
Please explain.

Richard Woodcock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Richard Woodcock Affiliation: Jun. 23, 2026 Richard Woodcock, retired, woodyrichearl@yahoo.com. I remember Enron in 2002 and other companies full of fraud, lying about revenue. Keep quarterly reports and CEO's having to sign and verify. Prison sentences if you lie!

Sent from my iPhone

Richard Young None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Richard Young The public needs quarterly reports to have more information and to have a better understanding of the companies we invest in. Semiannual reports are bound to create more volatility than we have now, which is excessive.

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richkpromo — Jun 23, 2026
Subject: S7-2026-15 Comments From: richkpromo Affiliation: Jun. 23, 2026 More current information to the public without access to insider info is best for the daily personal traders/investors trying to compete with the big guys here all the time. -RichK former computer programmer, now trying to hold onto or build family wealth instead of using it up during hardships.

Sent from my Galaxy

Rick Bennett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Bennett Affiliation: Jun. 23, 2026 Keep financial reporting quarterly

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Rick Brookens None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rick Brookens I am against the proposal to reduce required business reporting from four to two times a year. We need greater transparency not less.

Rick Eynon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rick Eynon Affiliation: Jun. 23, 2026 It's already been proven that the inspector generals are not allowed to go after anybody. All they're doing is making this the tech bro industry. You should not change the quarterly reporting, this is drastically going to hurt the people at the bottom that are investing. And don't you think that the rich people are making enough already. They couldn't spend it if they tried to.

Rick Fleischman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rick Fleischman Keep reporting requirements as they are--it is not in the public interest to have less reporting!

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rick hayward — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: rick hayward Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly report requirements. They are the only thing helping retail investors do their homework before and while investing. If anything, we should go to bi-monthly or monthly reporting. Thank you for your consideration.

Rick Henes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Henes Affiliation: Jun. 23, 2026 Leave the stock market alone!!

Rick Huizenga CEO EGLtech, Inc. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rick Huizenga Dear SEC. This note is in response to a proposed changed to public company reporting requirements. Lowering reporting standards and requirements would be very damaging for individual / non-professional investors as myself. We rely on regular, quarterly reports to judge the value and performance of our investments. Without the insider knowledge and relationships professional firms often enjoy, reducing the reporting requirements of public companies would be a huge detriment to our ability to invest wisely. So please consider maintaining current reporting requirements for public companies. With the use of AI tools, generating detailed reports requires far less overhead than ever before; and most reports can be generated in a fraction of the time compared to even a year or two ago. This simply means public companies should not claim a burden on their administrative overhead when generating reports. It is simply not the case considering technology changes in the past few years. Finally, waiting an additional three months to be made aware of potentially major changes in a company's leadership retention, cash flow, cybersecurity breaches and more, could be disastrous to investors like me. As an owner of the company, I depend on this information. Thank you for your work and for your consideration. Blessings on your day.

Rick Knerr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rick Knerr Less info or info less often is worse for investors!

Rick Knight — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rick Knight Affiliation: Jun. 23, 2026 leave it alone.

Rick Moore — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Rick Moore Affiliation: Jun. 23, 2026 Piss poor idea, giving the already slack reporting requirements.

Sent from my iPhone

Rick NORTON — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rick NORTON Affiliation: Jun. 23, 2026 Richard L Norton
Retired Vice president Proprietary Product Development
Quarterly report should be retained in order to keep stockholders aware of the status of a corporation's finances in a timely manner

Sent from my iPhone

Rick Osswald — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Osswald Affiliation: Jun. 23, 2026 Things are fine the way they are. Transparency should always win.

Sent from my iPhone

Rick Pedersen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Pedersen Affiliation: Jun. 23, 2026 Quarterly reporting is a must. Do Not revert to semi-annual reporting. What, exactly, are you thinking?

Sent from my iPhone

Rick Saunders — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rick Saunders Affiliation: Jun. 23, 2026 Do the right thing for all American's, not just the billionaires.

Rick Simpson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rick Simpson We need more information, not less! Keep the

current reporting requirements!

Rick Stockton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Stockton Affiliation: Jun. 23, 2026 Quarterly reports are very important to those of us who scraped enough to invest many years ago and now seeing quarterly reports help us to react quickly. If we can’t see quarterly reports then I could very quickly lose my nest egg before I realize there is a problem. I can’t afford to lose my nest egg! Please keep the reporting on a quarterly basis. Thank you!

Sent from my iPad

Rick Tucker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rick Tucker Affiliation: Jun. 23, 2026 my name is Rick and recently retired. I want you to keep the quarterly reporting and would actually like it at least monthly so we can keep an eye on our investments.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Rick Waldroupe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rick Waldroupe Affiliation: Jun. 23, 2026 You work for the stockholders. I want to keep the reporting quarterly.

Sent from my iPhone

Ricki Colliflower — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ricki Colliflower Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The proposal to remove quarterly reporting is incredibly concerning. Please do not do this. It can greatly affect our ability to prevent fraud or protect our retirement funds.

Rickie Mendoza — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rickie Mendoza Affiliation: Jun. 23, 2026 Rick Mendoza, Realtor: Don't change it. If it ain't broke don't try to fix it. We need the accountability.

Yahoo Mail: Search, Organize, Conquer

Ricky Hooper — Jun 23, 2026

Subject: File No. S7-2026-15 From: Ricky Hooper As an individual investor and a member of The Motley Fool Community, I am writing to express my strong opposition to the proposal reducing public-company financial reporting from quarterly to semiannually. Investing represents true business ownership, and a six-month gap between updates leaves investors significantly less informed while widening information gaps that only heighten market uncertainty and stock volatility. In an era thoroughly supported by efficient digital disclosure tools and artificial intelligence, the argument that quarterly reporting is too costly or burdensome is no longer persuasive. I urge the Commission to maintain the current quarterly framework to preserve market transparency for individual investors. Respectfully, -Ricky

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rina.g.rodriguezgmail.com Scruffyrg — Jun 23, 2026
Subject: S7-2026-15 From: rina.g.rodriguezgmail.com Scruffyrg Affiliation: Jun. 23, 2026 Quarterly reports provide transparency and help investors make informed decisions. Let’s keep them.

Sent from my iPhone

Ring Doorbell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ring Doorbell Affiliation: Jun. 23, 2026 This matters to be because I believe that democracy should be open and accountable to all. As a citizen who has never missed an election, and participates in the democratic process, I don't want these issues hidden from us. Sharon Shneyer, Philadelphia Pennsylvania

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Rini Friend — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rini Friend Affiliation: Jun. 23, 2026 Why change what is working? It sounds like there will be more problems with a change of this nature. Corporations staying transparent to the average person is the right thing to do, even though it seems the people with power in this country want the opposite to get away with wrongdoings toward us.

Rishi D — Jun 23, 2026
Subject: S7-2026-15 From: Rishi D Affiliation: Jun. 23, 2026 RD, investor. Flagstaff AZ
We need accountability not evasion.. save quarterly reporting.

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rita blanchette — Jun 23, 2026
Subject: S7-2026-15 Comments From: rita blanchette Affiliation: Jun. 23, 2026 Keep it quarter ly enough is enough

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Rita Broad — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rita Broad Affiliation: Jun. 23, 2026 Absolutely not. Stay as is. Do away with insider trading! Or is trump controlling you too?

Rita Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rita Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is extremely important that quarterly reports continue for investors who cannot be engaged in day to day stock activity through their employment or connections. It is difficult enough to absorb and react to the data from three months in order to ensure companies are still in compliance with my interests and values. Companies move quickly and longer delays in disseminating information would make it impossible to make timely, effective decisions. This is critical for my financial stability and the integrity of the stock market.

Rita Casey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rita Casey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
File S7-2026-15 Stop with the games. This is far to important and will impact our retirement funds, it will impeed competition, open the door wider for insider trading which is against the law and unfair to the rest of the citizens. Is there no good faith or fair mindedness amongst those who want to keep us all in the dark? The savings to the SEC as they are trying to pass a sob story would be minimal while the impact will be detrimental to the rest of us. Keep the reporting as it is and do your jobs keeping us informed and the SEC doesn't get any unfair advantages. I am 77 years old and have never seen such corruption or thoughtlessness about the 99 percent of the rest of the country. Selfishness and greed have engulfed our present government and then they want us to sanction it. That is not going to happen.

Rita Pope — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rita Pope Affiliation: Jun. 23, 2026 Rita Pope Grandma Keep it Quarterly. Do what is right for the people, not the billionaires.

Roam — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roam Affiliation: Jun. 23, 2026 Quarterly reporting is extremely vital to the continued survival of a fair and free market.We must keep it that way. If it is not broken, why change it?

- Jay

Rob Arteaga — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rob Arteaga I'm not in favor of changing reporting requirements

to 2 times a year. I prefer to keep them at 4 in the spirit of transparancy.

Rob Ayers — Jun 23, 2026
Subject: S7-2026-15 From: Rob Ayers Affiliation: Jun. 23, 2026 While most of us (I believe) try to act honestly in our daily lives, CEOs tend to see numbers that are just an abstraction to most of us. Who knows how well any of us would act in their shoes?
Additionally, I'm inclined to believe that people drawn to that career path may not be of the highest moral fiber.
We need to hold them accountable.

Rob Jenkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rob Jenkins Affiliation: Jun. 23, 2026 This does nothing but provide a paved and well lit road to more efficiently exploit smaller investors, myself included. Boo. My wife and I both work in public service jobs which means we're already under compensated, changing from quarterly reporting is injurious and insulting.

Rob Jenkins, Educator

Rob
"...and in the end, the love you take is equal to the love you make."
P. McCartney

Rob Kop — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rob Kop Affiliation: Jun. 23, 2026 QUATERLY REPORTING!! Stop using RETAIL as EXIT LIQUIDITY.... ITS SICK AND UNFAIR AND YOU KNOW IT.... STOP CATERING TO BIG MONEY....

Rob Lombardo Retired health policy consultant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rob Lombardo DO NOT WEAKEN financial reporting and the oversight, the requirements that protect Americans who invest, from loss. IT's just as simple as that.

Rob McKechnie Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rob McKechnie Keep company reports to shareholders on a QUARTERLY basis in Canada.

Rob Runett Motley Fool Ventures — Jun 23, 2026

Subject: File No. S7-2026-15 From: Rob Runett As one of 130 million U.S. citizens who invest in public companies, I depend on the quarterly reporting cycle to ensure that my investing thesis remains intact. With no direct line to the CEO, CFO, or other C-suite leaders, my decision making relies on the data shared in quarterlies and access to CEO/analyst calls. I understand that quarterly filings require significant time, money, and staff resources. Public corporations would rather shift those resources to revenue-generating opportunities. But a four-times-per-year reporting cycle is a minimum standard of communication that should not be altered. As owners of these companies, regardless of the percentage, retail investors should have access to essential revenue and expense details. One potentially damaging outcome of restricted data: Market volatility for the company with 2x annual reports due to surprising performance (on the up or downside). Earnings season could be especially precarious across the greater market, and potentially create distrust and lower participation from retail investors. For companies that argue the 4x cycle is too challenging, there have been huge strides in financial reporting with AI, and this same intelligence could be applied to quarterly reporting. The best, most scrupulous actors will continue to deliver quarterly reports because they value the trust and loyalty of their shareholders, in good times and bad. Please do not change the rules to give less honest leadership teams the ability to introduce opaque practices that dampen visibility, and potentially participation, in the wider market.

Rob S — Jun 23, 2026
Subject: S7-2026-15 From: Rob S Affiliation: Jun. 23, 2026 Keep it, AT A MINIMUM, to quarterly financial reporting. Almost everything required for accurate clearly detailed accounting statements is automated, or AI enhanced. It is also probably practical and prudent to require them bi-monthly. Americans are NOT going to witness another Enron debacle. There is so much money in the markets, that we don’t dare let any corrupt business executives to simply help themselves and cover their tracks. They’re earning the “big bucks”, now they just have to endure the stress and sweat it out. Additionally, NO MORE BAILOUTS!!!

Rob S — Jun 23, 2026
Subject: S7-2026-15 From: Rob S Affiliation: Jun. 23, 2026 Keep required filing, AT A MINIMUM, to quarterly financials. Almost everything required for accurate clearly detailed accounting statements is automated, or AI enhanced. It is also probably practical and prudent to require them bi-monthly. Americans are NOT going to witness another Enron debacle. There is so much money in the markets, that we don’t dare let any more corrupt business executives to simply help themselves and cover their tracks. They’re earning the “big bucks”, now they just have to endure the stress and sweat it out. Additionally, NO MORE BAILOUTS!!! “Furnished” statements MUST BE FILED AS COMPLETE QUARTERLY STATEMENTS WITHIN 59 DAYS OF QUARTERLY DEADLINES. Once filed, these statements must be certified by and through a registered, bonded and functionally operating public accountancy that is legally authorized to represent clientele in the same state of corporate domicile of the company or entity that is required to make timely, quarterly, legal financial filings.

Rob Shaw — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rob Shaw Affiliation: Jun. 23, 2026 Corporations and individuals who possess large amounts of wealth or even small amounts need continuous monitoring and things need to remain as they are. As a hardworking blue collar individual I am required to follow the rules regardless of personal inconvenience and I don't think anyone deserves

exception. Certainly not people who have been in and around financial institutions and Wallstreet their entire lives.

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Rob Warmka — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rob Warmka Do not lessen the information flow to owners about companies they own.

Rob Yoder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rob Yoder Affiliation: Jun. 23, 2026 Dear SEC members.

I'm writing because I OPPOSE changes to the reporting rules for corporations. We have too many shenanigans happening and relaxed rules are an invitation to fraud and malfeasance.

Keep the reporting rules quarterly!

Rob Yoder
Managed Services Solutions Architect
Amateur investor

Robbie Gonzales-Ramos — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robbie Gonzales-Ramos Affiliation: Jun. 23, 2026 Robbie L Gonzales, Retired
This should matter to us all. Letting big businesses off the hook for 6 months is a crime in itself. There can be too many accounting errors or forgetfulness during a 6 month time period. Oh, as just down right criminal.

Robbie
Sent from my iPhone

Robbie Minton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robbie Minton Affiliation: Jun. 23, 2026 Please keep the quarterly reporting in place as it is.

Robbie Wilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robbie Wilson Affiliation: Jun. 23, 2026 Quarterly reporting is the only way to keep corporations accountable. Once again big money is trying to dodge regulations that are in place for a reason.

Robby Schaner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robby Schaner Affiliation: Jun. 23, 2026 KEEP QUARTERLY

Roben Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roben Schmidt As an individual investor I believe it is a bad idea to make a change on the number of reports companies need to make. Transparency is important to make sound investing decisions, and this change negatively impacts the amount of information investors have in order to make good decisions.

Robert & Linda Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert & Linda Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We would like to request that you do not make changes to the quarterly mandated reporting. Such a change would negatively impact our retirement income. We stand for transparency in reporting.

Robert A Gepfert — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert A Gepfert For the good of our economy, please keep quarterly reporting of public-company reports (versus changing to two times a year). One reason is that it will keep management of companies accountable to investors (e.g. stockholders and bond owners) on a more regular basis. Less information rarely creates better-informed investors and results in more uncertainty.

Robert A Horton The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert A Horton Corporations should continue to report their earning and losses on a quarterly basis. As an investor in the stock market, it is very important that I get timely financials. A lot can happen in 6 months that one will not know about if you allow reporting only twice a year. The quarterly reporting as work well for years. No reason to change it, just so corporations can save a little money, and hide problems longer.

Robert A Larsen Retired physician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert A Larsen Less information does not help individual investors or those with a fiduciary responsibility for investing. This bad for the vast majority of individual investor and will undermine a strength of the USA economy and its stature across the investing world.

Robert A. Beers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert A. Beers Receiving information about the businesses I

invest in is critical. Receiving it less often only causes more uncertainty and volatility. Please do not reduce the reporting requirements.

Robert Aebi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Aebi Dear Sir, please keep number of Public Company Reports to four times a year. Not receiving regular reporting requirements weakens the communication link betwen companies and their owners. Thank You Robert Aebi

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Robert Albert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Albert Affiliation: Jun. 23, 2026 …SEC… and fellow henchman… how do you sleep at night and if you do fall asleep peacefully they're seriously something wrong with you God help you

Sent from my iPhone

Robert Alvarez — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert Alvarez Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
In all fairness, there should be no private sector if tax payers are the in part investing in companies in any format available. Therefore, all information should be visibly transparent... not that's my kind of reckless!

Robert Annas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Annas Affiliation: Jun. 23, 2026 If Enron didn't teach us anything else, it should teach us that when money can be stolen with no consequence it will be

Mike Annas

Robert Bartelt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Bartelt This change would reduce our knowledge of companies performance.

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robert bent — Jun 23, 2026
Subject: File No. S7-2026-15 From: robert bent Investors can just avoid stocks that refuse to issue quarterly disclosures. Indexes should drop non-compliant companies.

ROBERT BLANKENSHIP. — Jun 23, 2026
Subject: S7-2026-15 From: ROBERT BLANKENSHIP. Affiliation: Jun. 23, 2026 This invites illegality.

Just another example of the administration's abject corruption/criminality.

RHB

Robert Branscombe Invester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Branscombe Why in the world would anyone want to invest in a company that only reporting twice a year. Its a slap in the face from company and sec to even consider such. Thinking we need to consider changing the sec management for such a crazy and absurd option. Really! We really need to do better!

Robert Brock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Brock Affiliation: Jun. 23, 2026 We are on a fixed income. We depend on our investments to keep our projected profits just to keep a roof over our heads. WE NEED TO KEEP QUARTERLY REPORTING INTACT. I BELIEVE IN QUARTERLY REPORTING SO WE DONT LOSE VALUE ON OUR INVESTMENTS. WE HAVE TO KNOW IF WE ARE LOSING SO WE CAN ADJUST TO THE MARKET BEFORE IT IS TO LATE !!! Sincerely, Robert Brock

Sent from my iPhone

Robert Brockmyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Brockmyer This change from quarterly reporting to semiannual isn't meant to help investors but only benefits a few corporations that may just be disingenuous. If reliable financial disclosures are withheld from the investing community, these uninformed individuals will then turn to a very unreliable source for this data, THE MEDIA. I am just a small individual investor. I rely on information to make choices for everything in my families lives and will continue to do so no matter what happens but, changes of this magnitude will filter down into areas that will affect our daily life choices. So, choose wisely. And we know what happens when the media gets involved in anything important. It's called misinformation, over exaggerated and lately FAKE NEWS. So, give this decision more consideration to the long term effects on our investing journey that we all are on. Thank you for this opportunity to respond, Robert Brockmyer

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Robert Bruce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Bruce Affiliation: Jun. 23, 2026 I say NO!

Robert Bucher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Bucher Affiliation: Jun. 23, 2026 My name is Robert Bucher. I am a woodworker and father of two. When I was younger, every dollar I made stretched so much further than it does now. You did not need two jobs or to become an active investor. You could put your money in ETF or something and let it sit there, but inflation is out of control and you need to work three jobs or actively trade in order to stay afloat in the real world . This may not be a major issue for those making over 174,000.but for us we need to make our savings last as long as

possible. It angers me deeply that congress clearly is around information that members of the public Do Not get to have and they are allowed to trade. Now that they see regular people are copying their portfolio and trades. They are making an attempt to block people from seeing their trades as opposed to stopping the insider trading. It is completely unbelievable that we elected visa folks to a position of Power, I am appalled by the way our government is treating the average person in America right now. absolutely appalled. I mean the fact that you are trying to not allow the average person to see stock trade history when you are clearly involved in insider trading blows my mind and it steals absolutely zero confidence in any of our leaders. And if you didn't read any of this, and just looking for my answer, I vehemently oppose the ability for anyone to not disclose stock trades for any longer than is already "legal"

Sent from my iPhone

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robert buck — Jun 23, 2026
Subject: S7-2026-15 Comment From: robert buck Affiliation: Jun. 23, 2026 Why would you change this! It leaves more room for fraud and deception and that is the last thing we need now days. Please don't let this happen.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Robert Chea — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Chea I have been a long time investor and like getting quarterly updates from companies. As an investor, I want to get more updates, not less from them, so I do NOT support the idea of moving to semi-annual updates.

Robert Cohen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Cohen Affiliation: Jun. 23, 2026 Please continue the quarterly reporting requirement. We deserve transparency from our investments.

Robert Connor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert Connor Affiliation: Jun. 23, 2026 Reducing reporting requirements for corporations is a large step in the wrong direction. Transparency is necessary for a fair stock market. A six-month blackout would be a window for fraud to go undetected.

Robert Cook — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Cook Semi-Annual reporting is a very poor idea. The money it might save is minimal compared to the frantic stock sales created by surprise reports. With investors accustomed to quarterly reports the change will be very unsettling. Perhaps the sec is

more concerned about the ETF, mutual fund and index fund managers. That would be understandable but that is the group that would cause much more disruption than the retail investor. A mass movement could easily be started by the fund managers being surprised by a poor report. Once started the momentum of this type of move could easily become contagious. It is my belief that this move would be much more unsettling than settling.

Robert Corbin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Corbin Affiliation: Jun. 23, 2026 Everything should be made public to anyone who's invested half a red cent and anyone who comes out of a "dark period" richer should be investigated.

Yahoo Mail: Search, Organize, Conquer

Robert Cowan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Cowan Affiliation: Jun. 23, 2026 Enough corruption

I do not send wiring instructions for real estate transactions via email. Please contact the title company handling your transaction by telephone or in person for the correct wiring instructions. Please do not convey your financial information via email to me, and contact me via telephone regarding any suspicious or inconsistent communications.

Robert Cranage The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Cranage I am not in favor of allowing companies to choose or to elect to reduce the number of public-company reports from four times a year to just two. I am in favor of maintaining the number of public-company reports at four times a year.

Robert Cudworth — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Cudworth Do not reduce the number of reports. Reports equal information, information equals actionable intelligence, actionable intelligence equals opportunities, and investor protection

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Robert Cunard None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Cunard Please keep reports quarterly. Don’t change to twice a year.

Robert D'Alto — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert D'Alto Affiliation: Jun. 23, 2026 Transparency is of the utmost importance importance. Quarterly reporting is transparent and hold people accountable.

Robert D. Johnson, MD Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert D. Johnson, MD In this age of automation and AI there should be no problem with having reports quarterly and the expense should be going down. For long term buy and hold stock owners twice a year might be ok, but as I do both buy and hold as well as trade even in retirement there is no problem with the current amount of information generated quarterly.

Robert Dado — Jun 23, 2026
Subject: S7-2026-15 From: Robert Dado Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Without it I fear our markets will collapse and us little investors will be the biggest losers.

Sent from my iPhone

Robert de Varennes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert de Varennes To whom it may concern, I am not in favor of semiannual reporting and I would like quarterly reporting to be maintained. The costs to maintain quarterly reporting are borne by stockholders such as myself; this is a cost I am prepared to pay. Some would argue that quarterly reporting causes management to focus on the short term performance of the company. I believe that competent management can focus on the longer term even if it reports out quarterly. The management that cannot do this likely has incentives that are too focused on the short term performance of the company stock. Thank you for your attention, Robert de Varennes

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Robert Ferger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Ferger Affiliation: Jun. 23, 2026 If we are to invest in businesses we deserve transparency. I support keeping reporting quarterly. Robert Ferger-retailer - trader

Sent from my iPhone

Robert Ferguson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Ferguson This proposal would allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners - the investors. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

Robert Flynn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert Flynn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Today's market has a massive amount of private investors, many of whom are managing their own IRA's. reduced reporting will hurt those private investors, much more than institutional investors. I do not support changing the reporting frequency!

Robert France — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert France As an individual investor, I would be put at a significant disadvantage compared to large institutional investors if the requirement for earnings transparency was cut in half. The current quarterly earnings structure is a protection for smaller investors, without the sway of large sums of money, to receive regular updates on how their investments are performing. Large investors are already privy to one on one conversations with executive leadership within the quarterly earnings cycle. Extending this timeline to semi-annual releases would only prolong the time period that smaller investors are left “in the dark” on potential large shifts in business performance. If anything the SEC should be pushing for MORE FREQUENT earnings releases to promote transparency and the free-sharing of information (especially in today’s digital age), and not less transparency for investors, the true owners of these businesses.

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robert frey — Jun 23, 2026
Subject: Comment on S7-2026-15 From: robert frey Affiliation: Jun. 23, 2026 Absolutely not, no justification for this. Everyone loses except we know who!

Robert G Tomazic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert G Tomazic Please please vote down S7-2026-15, Semiannual Reporting as it would make us as shareholders less informed than we currently are. Thank You

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Robert G. Frame — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert G. Frame Complete and transparent information is essential and the present four annual reporting needs to be in place..

Robert Gannon Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Gannon Reducing oversight is wrong

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Robert Garbush — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Garbush Affiliation: Jun. 23, 2026 Corporate GREED, FRAUD, DECEPTION, & NON REGULATORY PROTECTIONS HAS GONE RAMPID & IS OF EPIC

PROPORTIONS THAT IS RAPIDLY LEADING TO COMPLETE GLOBAL DESTRUCTION & MUST STOP NOW! START BY RELEASING THE COMPLETE UNDOCTORED COURT ORDERED EPSTEIN FILES NOW & LOCK THEM THE FUK UP IN THE CONCENTRATION CAMPS THEY ARE CONSTRUCTING FOR US AS WE SPEAK!

Robert Garbush — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Garbush Affiliation: Jun. 23, 2026 Corporate GREED, FRAUD, DECEPTION, & NON REGULATORY PROTECTIONS HAS GONE RAMPID & IS OF EPIC PROPORTIONS THAT IS RAPIDLY LEADING TO COMPLETE GLOBAL DESTRUCTION & MUST STOP NOW! START BY RELEASING THE COMPLETE UNDOCTORED COURT ORDERED EPSTEIN FILES NOW & LOGK THEM THE FUK UP IN THE CONCENTRATION CAMPS THEY ARE CONSTRUCTING FOR US AS WE SPEAK!

Robert Geiger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Geiger Affiliation: Jun. 23, 2026 Robert J Geiger. Retired iron worker local 25. The SEC is supposedly set up to serve and protect the people, not corporations from shady business practices. We need accountability to keep us safe from CEOs attempting to give falsified information. DO NOT CHANGE TO BI ANNUAL, KEEP IT QUARTERLY.

Robert George Rice Retired Teacher/School Administrator — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert George Rice Comments on S7-2026-15 Reducing corporate reporting to shareholders from 4 times a year to 2 times is not in our interest. We shareholders need quarterly reports to keep us abreast of each companies financial condition. We don't need regressive legislation. Please reject these proposed changes.

Robert Gillingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Gillingham Affiliation: Jun. 23, 2026 Keep Americans informed! Don't change the rules! Thank you.

Robert Gilman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Gilman Reducing reporting will reduce transparency. As an individual investor who does my own diligence, I rely on quarterly reports. Going semi-annual takes away 1/2 my tools for responsible investing. The increase in uncertainty is not acceptable.

Robert Golden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Golden Affiliation: Jun. 23, 2026 Continue Quarterly reporting should legitimize historical comparisons. Make No Changes!

Sent from my iPhone

Robert Gough — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Gough Affiliation: Jun. 23, 2026 We've run this experiment before. It resulted in lower returns. Why does the SEC want this? Its all part of the plan to degrade America. Wake up folks

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Robert Graus Senior Project Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Graus I am absolutely against the reduction in company reporting to twice a year. At a minimum they should report 4 times a year or more. As an owner, shareholder, of companies I want to know how those companies are competing in their respective market sectors and their current financial status.

Robert Graves — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Graves Affiliation: Jun. 23, 2026 Robert Graves, Owner/Operator of a small transportation business. And requiring Accountability by potential business partners is imperative for me to be able to succeed. And having very real punishment for fraudulent business practices continues to be very needful! Do NOT change the consequences of illegal business reporting & practices!!
In this Day & Age of official "camouflage" regarding acts of illegal actions & practices pervading our society, from the highest political office down to the lowest, plus illegal & fraudulent corporate practices reported in the news regularly, how can you even contemplate doing away with a very important & needed tool for maintaining accountability in business practices?!

Robert Gray N/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Gray In a world when data is more available and refreshed faster than ever, this move towards semi-annual reporting is a step backwards in time. The lack of transparency presented by less frequent results represents a significant risk to retail investors in particular, who are less able to absorb losses or react to wins. Whatever minor efficiency gains might come from halving public reporting is not worth the lack of transparency. Public companies have a responsibility to their shareholders to provide timely updates. Please scratch this rule and retain quarterly reporting.

Robert Harpur — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Robert Harpur Affiliation: Jun. 23, 2026 Why am I commenting on the SEC Quarterly versus Semi-Annually Reporting issue?
Because I (Bob Harpur) am a retired public schools AP World History teacher in Arizona and I understand the great value of quarterly reporting on my students growth and progress compared to a 6 month semi-annual report.

How does one (the teacher, parent, and student) or (individual investor) evaluate and provide the opportunity for growth and success when one doesn't have the strength of numerical and strategic solutions (from reporting and evaluations) to counter a failure in the performance of the student (company, entity)?

Why would we want to extend that quarterly reporting and source of valuable data to a six month period and miss the opportunity to self-correct at the source in a timely manner.

Unless it is in the interest of the school system (the company insiders and owners) to "manipulate the numbers and information so to speak" to their benefit (make themselves look better to the outside world and not help the individual student / investor).

Reducing corporate reporting frequency from Quarterly to Semi-Annually would likely -
Hurt market efficiency... Hurt the student / investor.

Reduce transparency... Hurt the parent and student / investor.

Increase informational advantages for insiders and large institutions... Hurt our personal investment in our future.

Provide little benefit to individual investors... Create a vacuum that deters important growth and timely increase in a student's / investor's knowledge and opportunity to make corrections to ensure success.

Thank you for the opportunity to express my views.

Robert Harvey Motley Fool disciple — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Harvey under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it.

Robert Holden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Holden Affiliation: Jun. 23, 2026 Given the advances in technology companies especially s&p companies and NYSE Fortune 500 companies should be able to report monthly, not quarterly. Giving them semi-annual reporting opens the door to corruption and fraud the likes of which we've never seen. Many of these companies have also fired a tremendous number of people because of AI and now they want a 6-month blackout period? Just say no.

Robert Holmes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Holmes Affiliation: Jun. 23, 2026 You have something that works! Keep it in place!

Sent via the Samsung Galaxy S21 FE 5G, an AT&T 5G smartphone
Get Outlook for Android

Robert Hughes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Hughes Changing reporting requirements to just 2x per year is the wrong approach. More frequent reporting provides increased transparency and visibility. Thank you.

Robert J Lewellyan Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Lewellyan This is an egregiously wrong proposal. To limit such information to twice yearly deprives investors of necessary information.

Robert J Mitchell Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Mitchell Another authoritarian move by the Trump administration to disenfranchise people from an open free society. Do not let this happen. You know it's wrong. And it will backfire. As everything Trump touches does.

Robert J Nolan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Nolan Reducing reporting to the stockholders of a company gives us much less information on the operations of the company we invest our money into. With automation and computers producing reports, the cost savings would have to be minimal while the loss in regular reports to owners would create much greater anxiety and volatility. Please do not reduce reporting requirements to semi-annual from quarterly. Thank you.

Robert J Rudig — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Rudig Given modern accounting systems, software tools and computing power employed by the affected entities, transparency should be increasing not decreasing as would be the case if reporting periods are lengthened.

Robert J Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Smith I believe reducing the quarterly reporting for companies to twice per year would be a poor decision. Greater information is always better for investing in general. I oppose this suggested change.

Robert J Varga Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert J Varga Jr Less transparency doesn't eliminate uncertainty. It increases it. When information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. As an investor managing all of our own retirement funds based on quarterly reports, this proposal is bad and I am absolutely against it.

Robert Jolicoeur N/A — Jun 23, 2026

Subject: File No. S7-2026-15 From: Robert Jolicoeur I believe it would be a mistake to go to semi annual reporting. I was in a retail industry for 29 years and results got worse when they went from inventory once every six months to once a year. I believe semi annual reporting would be bad for companies and bad for Investors.

Robert Jones The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Jones Investing is ownership and we deserve regular, transparent communication from those businesses. Reducing reporting requirements weakens the connection between companies and their owners.

Robert Keefer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Keefer Affiliation: Jun. 23, 2026 Quarterly reporting helps keep these guys honest,

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Robert Kingsbury — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Kingsbury I would like to voice my preference that publicly traded companies continue to be required to release quarterly financial reports. Reducing the requirement to semi-annual reports is not in the best interest of the public. Thank you.

Robert Kirk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Kirk Affiliation: Jun. 23, 2026 Do not allow the SEC to begin semi annual reporting. It didn't work the first time. I vote! Don't forget that.

Sent from my iPhone

Robert LaRosa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert LaRosa Please keep the requirement for Quarterly filing reports. Semi annual reports are not in the public interest. Thanks

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Robert Lin — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert Lin Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Bad actors live in the shadows. The best disinfectant is light.
I think the benefits still outweigh the cost of quarterly reporting.

Robert Loftus — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Loftus Affiliation: Jun. 23, 2026 Keep ceos accountable on a quarterly basis. It's what make the American Corporation great.

Sent from my iPhone

Robert Long Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Long Do not reduce the company and corporate reporting requirements from quarterly to semiannual. Too much time would pass between reports. Very bad move for investor research, for persons such as me.

Robert Lorbeski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Lorbeski Dear SEC, I oppose the change from quarterly to semiannual reporting. Investors, as owners of the business, must be able to remain informed about the operation and performance of the companies they own. Semiannual reporting does not provide sufficiently timely information on the key performance indicators. I oppose the change. Robert Lorbeski

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ROBERT M MCCRACKEN — Jun 23, 2026
Subject: File No. S7-2026-15 From: ROBERT M MCCRACKEN I am opposed to 2X Annual reporting. We can't reduce investor communication !

Robert M. Rosenberger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert M. Rosenberger As an accredited investor, I feel that quarterly reports are needed to assure transparency and fair play. Semi-annual reporting would remove confidence in American securities, leading to more conservative capital allocation with less support for innovation.

Robert Mackie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Mackie Affiliation: Jun. 23, 2026 This FASCIST TAKEOVER is NOT GOING TO LAST….
It’s TIME FOR YOU RICH BASTARDS TO BE ARRESTED, CHARGED AND JAILED!!!😡🔥

Robert K. Mackie

Robert Masterw Retired USAF Officer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Masterw Please reconsider changing public corporation filing requirements from 4 times a year to 2 times. Visibility is key to successful investing in American companies and less visibility can only negatively impact both private and fund investment confidence. There are a multitude of investment opportunities beyond corporate stock ownership.

Eroding the confidence in stock ownership can only result in decreased opportunities for U.S. companies to obtain funding.

Robert Morris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Morris Affiliation: Jun. 23, 2026 Quarterly reporting is reasonable and good
Please keep it. I am a retired CPA.

Robert
c: 612-247-0641
rdmorris.54@gmail.com

Robert Nacario — Jun 23, 2026
Subject: S7-2026-15 From: Robert Nacario Affiliation: Jun. 23, 2026 Quarterly reports are vital for the general public who own managed assets to work with their portfolio managers. This ensures everyone is doing their due diligence in maintaining integrity in the industry and keeping the economy strong.

Robert Nacario
Retired
Elk Grove, CA

Sent from my iPad
Robert Nacario

Robert Ohlemiller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Ohlemiller Affiliation: Jun. 23, 2026 Accountability and transparency demand that the SEC continue to require reporting on a quarterly basis. Certain activities should be required to be reported immediately.

Robert Ohlemiller
President
Sylvan Ridge Lakes HOA
Indianapolis

Robert Onder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Onder As an investor, I am a part owner of publically

traded companies that I have purchased shares of, albeit a very small fraction of ownership. As part owner, I should be entitled to regular and transparent communication from those businesses. Reducing communication to biannual would lessen the amount of information available from the company and decreases transparency to average investors only.

Robert Pounders — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Pounders We need to keep quarterly reports in place.

Robert Prichard The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Prichard I oppose the suggestion to change reporting requirements from four times a year to two. Fewer reports equals less transparency.

Robert R. Gaines — Jun 23, 2026
Subject: S7-2026-15 From: Robert R. Gaines Affiliation: Jun. 23, 2026 Trust has failed and w✉ Send Email to SEC → https://keepitquarterly.org/enron/?utm_source=facebook&utm_medium=paid&utm_campaign=keep_quarterly_enron&fbclid=IwZXh0bgNhZW0BMABhZGlkAas4yM32YQtzcnRjBmFwcF9pZAwzNTA2ODU1MzE3MjgAAR7iIwU5sJhBG5Z5_77dBxmUkzL3MpnMKPnDmnQWm5kz-mly7a22y_PxQqiy6w_aem_FMFrapeFqFfjSHAzGYSBCQ&utm_id=120252240978590747&utm_content=120252249558890747&utm_term=120252240978610747#ill fail again unless we keep Quarterly Reporting in place.

Robert

rgaines@rgaines.com
816.668.6331
rgaines.com
ShowMePhotography.org

Robert Reeves — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Reeves Let's get the idea out of our heads that less reporting makes companies stronger. Public Corporations making a product, or selling a service, have no reason to keep their fundamentals from the investors. Quarterly reports help everyone keep their "eyes on the ball." No news isn't good news.

Robert Regan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Regan I understand that a proposal is being considered to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that is a horrendous mistake! As owners (stock holders) of companies we need greater transparency, not less. This proposal, should it pass, would definitely obscure the financial health of the entire publicly traded market from the people who most require insight into them - the shareholders.

Robert Reischl Mötley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Reischl Email!

Robert Roark — Jun 23, 2026
Subject: S7-2026-15 From: Robert Roark Affiliation: Jun. 23, 2026 More reporting is better than less. We have a criminal regieme that is lowering ethical standards already, so it's a green light for Corporate evasion of the laws. The SEC has enough trouble prosecuting complex cases without making it more difficult. Most top executives have a criminal streak according to psychologists exerywhere. We need protection from the Wolves of Wall ST.

Robert Robb — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Robb I agree with the Motley Fool's assertion that reducing reporting to twice a year will result in larger and more "surprising" changes between reports, thus increasing speculation and market volatility. Quarterly calendar benchmarks are already volatile times of year when we see increased trading and subsequent price movement. In an age of interconnectedness, real-time streaming information, and ai, we should be moving toward more reporting, more data, more transparency, and more timeliness - not less. Take the Iran conflict for example. Or the Tariff Tantrums. Markets reacted to an unknown with high volume trading and volatility, only to eventually correct because earnings and profits continue to rise. Would they have reacted that way had they real-time financial information of the supposedly affected companies? Investors were left guessing which companies would be impacted and by how much, since they weren't informed until the next quarterly report.

Robert Robertson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Robertson Affiliation: Jun. 23, 2026 Keep quarterly reports!!!!!

Sent from AT&T Yahoo Mail on Android

Robert Roy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Roy Dear Commissioners, I am writing as an individual investor to express my opposition to the proposal to allow public companies to reduce their reporting frequency from quarterly to semiannual. At its core, investing represents ownership. Shareholders rely on timely, consistent disclosures to understand the performance, risks, and strategic direction of

the companies they own. Reducing reporting to twice per year would significantly weaken this essential flow of information. Less frequent reporting would not reduce uncertainty—it would increase it. When updates are delayed, information gaps widen, and market participants are more likely to react sharply when new data finally becomes available. This could lead to greater volatility and reduced confidence in the fairness and efficiency of the markets. Proponents argue that reducing reporting frequency may lower costs or discourage short-term thinking. However, advances in technology and disclosure tools have already improved the efficiency of reporting. Moreover, limiting access to information does not address short-termism; it simply leaves investors less informed. Quarterly reporting provides a regular cadence that supports transparency, accountability, and investor trust. Moving away from this standard risks undermining these principles and weakening the connection between companies and their owners. For these reasons, I respectfully urge the Commission to maintain current quarterly reporting requirements and reject the proposed shift to semiannual reporting. Thank you for considering my views. Sincerely,
Robert Roy

Robert S Woodard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert S Woodard We need more, not less transparency!

Robert Sacks Robert Sacks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Sacks I am not in favor of having company report only twice annually. My own many stocks and as an owner, I feel it is important. II am not in favor of having company report only twice annually. My own many stocks and as a owner, I feel it is important. I understand the performance of companies at least on a quarterly basis.

Robert San Socie — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robert San Socie Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep reporting to every three months.With current penalties.
Thank you for your attention to this matter.

Robert Schmelter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Schmelter Affiliation: Jun. 23, 2026 Corporations are driven by profit and the bottom line. There is no morality in their decisions. Keep it Quarterly!!! I have been downsized and screwed by companies after years of service! They have no empathy for their employees.
R Schmelter retired middle management.

Sent from my iPhone

Robert Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Schmidt Please do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor, I

strongly believe that I deserve more regular, transparent communication from businesses. Thank you.

Robert Schmidt — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Schmidt Investor need more and more frequent information, Not less.

Robert Seaboldt The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Seaboldt Please do not reduce the reporting requirements aimed at investors. Investors need as much information as possible to make informed decisions.

Robert Sensat — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Sensat Affiliation: Jun. 23, 2026 No change to quarterly reports. They steal enough already. Crooked politicians will be hanged ,no prison. THATS COMING.

Robert Shriner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Shriner Affiliation: Jun. 23, 2026 Do not pass this law there is way too much secret stuff going on even now give the working people a fair chance . Enough insider trading gong on now. If you pass this stupid law put you name on a public list so we can vote you all out

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Robert Siniscalchi Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Siniscalchi I am against semi annual public company reporting. As a shareholder and owner of a company I deserve to be updated on the progress of the companies I own at least 4 times a year as it is now. To be updated every 6 months would put too much time in between updates and consequently could have an adverse effect on investors because in this day of fast developments a downturn could be an unwelcome surprise.

Robert Stabe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Stabe Affiliation: Jun. 23, 2026 It seems any organization involved in stock market oversight should report frequently, not less. Just another proposal to make big business and our government less transparent.
I am a small investor

Sent from my iPad

Robert Stanley Fidelity and Schwab account — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Stanley Strongly against this change. Will only increase and encourage shady dealings and misinformation.

Robert stein — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert stein In the interest of transparency, quarterly reporting is essential. As an investor, I am an owner of the business. I am also the owner of a small business. In both cases, I need frequent updates on the state of affairs. Anything less than quarterly strikes me as absurd.

Robert Stolz None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Stolz As crooked as Democrats and Liberal Republicans are, would only increase the fraud if decrease to 2 reports. Besides AI will only make reporting easier. Keep reporting at 4x per year

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Robert Strawbridge — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Strawbridge I oppose semi annual financial statements.

Robert Sullivan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robert Sullivan Affiliation: Jun. 23, 2026 I think that you should let the insiders win. You're going to anyway.

Robert T Petrine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert T Petrine Sunshine is the great disinfectant. Robust, clearly written quarterly financial reports coupled with vigorous oversight are the primary means of ensuring the public has the means to make informed decisions about doing business with registered companies either as an investor or a consumer of the business' goods and services. The associated expense of producing those reports is a justified cost of doing business in the US and is immaterial to the total costs of running those businesses.

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robert taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: robert taylor Affiliation: Jun. 23, 2026 Robert c. Taylor retired .Keep the quarterly reporting ! Too Protect the investors and the integrity of the market .

Sent from my iPhone

Robert Thatcher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Thatcher Maintain 4 times a year.

Robert Trager — Jun 23, 2026
Subject: S7-2026-15 From: Robert Trager Affiliation: Jun. 23, 2026 If it is correct 4 signings should not be but 30 seconds with a long name.

Robert Trager

ROBERT VICTOR BARON Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: ROBERT VICTOR BARON Why stop at reducing the reporting to twice a year. Maybe it should be once or less. I means seriously, once the process is established it should not be a hardship to generate the data every quarter of every month. This would be especially true as AI is coming into force. So keep the existing standard.

Robert Walton-Sharp CEng MIStructE — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Walton-Sharp I support semi-annual reporting. As a small business owner I am swamped with bureaucracy. Soon making tax digital will force greater admin costs, and accountancy costs on me and my business. The idea that it will be simple is a political deceit. It won't increase revenue merely add to cost reducing profit and thus reducing tax. The time spent on compliance will be time lost to productive work. While this proposal semi-annual reporting does not strictly apply to me, I have US investments and I sympathise with larger companies and so I support semi-annual reporting.

Robert Wancha — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Wancha Affiliation: Jun. 23, 2026 I'm Robert Wancha from Michigan. As a retired psychologist I am concerned about reduced transparency of corporate financial operations. Please maintain the quarterly reporting requirements on business.

Robert War — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert War I object to the proposed change. The more information provided, the better investors are informed.

Robert Weber — Jun 23, 2026
Subject: S7-2026-15 From: Robert Weber Affiliation: Jun. 23, 2026 Yes sign quarterly lets not go through this crazy **** again!

Sent from my iPhone

Robert Wellemeyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robert Wellemeyer Affiliation: Jun. 23, 2026 What is wrong with quarterly reports. A I now does accounting work, computer companies provide business programs, most taxes are submitted by computer. Quarterly reporting should not be that difficult. Think State of Minnesota and failed documentation of sales, then keep quarterly requirements.

Robert Wells Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Wells I am disturbed to hear the consideration of reducing the reporting of public companies to the public. Making is less than more is creating greater uncertainty and potentially the opportunity for companies to hide relevant information to the public. In fact I would prefer to see more frequent reporting. Therefore, it can be shorter and to the point vs. the effort of preparing for quarterly calls. monthly or every other month would be preferred. I come from the world of public companies and appreciate the level of effort to prepare for these calls.

Robert Westendorff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Westendorff Information is the power Needed to make the best decisions! Don’t limit it.

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robert williams — Jun 23, 2026
Subject: S7-2026-15 From: robert williams Affiliation: Jun. 23, 2026 Y'all screwed us back then and we had to bail you out! Never again? Keep the reporting as is,4 times a year! We don't trust you period! Rob Williams -citizen- Colorado.

Robert Wright Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Wright I totally agree with the proposal to only report twice each year

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Robert Zacharski — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert Zacharski I respectfully oppose the proposal to reduce public-company reporting from quarterly to semiannual, as it would diminish transparency and weaken the ability of investors to make informed decisions. Regular quarterly reporting provides timely insight into a company’s performance, strategy, and risks, helping maintain market efficiency and investor confidence. Reducing the frequency of disclosures would not eliminate short-term focus but would instead increase uncertainty, amplify market volatility when updates do occur, and disadvantage individual investors who rely on consistent, standardized information. In today’s environment—where technology has made reporting more efficient, not more burdensome—there is little justification for scaling back a framework that supports accountability and fair access to information for all market participants.

Robert zgraggen Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robert zgraggen I disagree with semiannual statements from companies. Quarterly statements allow individual investors to make more informed decisions and reduce volatility.

Roberta Dobbins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roberta Dobbins Affiliation: Jun. 23, 2026 Quarterly reporting is essential for keeping up with market changes and preventing abuses. We are retirees and depend on our investments for retirement income and major life goals. We are counting on SEC to ensure openness and security in the investment sector.

Respectfully,

Roberta Castro Dobbins
Retired

Sent from my iPhone

Roberta Elford — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roberta Elford Affiliation: Jun. 23, 2026 I am an elderly retired woman and my. Income depends on the status of my portfolio. I need to keep up with my quarterly reports. Keep the quarterly reports required.
Roberta Maurer

Sent from my iPhone

Roberta Gruber — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roberta Gruber Affiliation: Jun. 23, 2026 Bad idea!!!!

Roberta H Gruber
Associate Professor, Dept. Of Design
AWestphal College of
Media Arts & Design
Drexel University

www.drexel.edu/westphal

Sent from my iPhone

Roberta Uible-King Walgren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roberta Uible-King Walgren Affiliation: Jun. 23, 2026 Please keep it way it has been. Companies must been. Protects the average stockholder. Roberta Walgren

Sent from my iPhone

Roberta Ward — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roberta Ward Affiliation: Jun. 23, 2026 Quarterly reporting at least gives the investors some indication of which way things are trending. If companies wish to eliminate it, then they should go private. They shouldn't have other people's money without being transparent about what they are doing with it.
Roberta L. Ward, MBA retired.

RobertCSteinmetz — Jun 23, 2026
Subject: File No. S7-2026-15 From: RobertCSteinmetz We should go to zero required reporting since all companies are screwing everyone at all times.

Robertkathryn Longo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robertkathryn Longo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:you are a bunch of crooks. If you are honest you wouldn't want this. There is a special place in hell for the ones trying to pass this. Your money won't save you in the end.

Roberto Pillitteri — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roberto Pillitteri Dear Sirs, as an Italian investor in US equities and Motley Fool member, I expect that SEC reliquinshes the intention to suppress quarter information for investors. Here in Italy it is normal to have such quarter public documents (maybe copied from you!!), albeit (if one considers the solar year) the ones following the quarters ending in March and September may be leaner and simplified . Plus, some companies (e.g. Brunello Cucinelli, the ultra-high luxury company) separately publish 4 times a year a specific communication concerning sales worldwide and make comments on such ongoing activities and perspectives (as Taiwan Semi Manufacturing Company does). Transparency and information are to be increased, not decreased and suppressed , and I firmly believe in this, expecially speaking as a foreign investor. I trust SEC will avoid any error on such crucial issue Best regards Roberto

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Roberto R. Thomae Reture CFO, nasdaq company — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roberto R. Thomae Reducing compliance overhead is all good.. ...10Qs are mostly boilerplate for most filers.....important material events should be discussed in timely press releases, as important things happen...social media makes keeping up with company activity very easy...

Robin (individual) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robin (individual) Four reports per year are just right. Two

annual reports are two too few. Businesses work on quarterly cycles. Keep the integrity.

Robin Bennett — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Robin Bennett Affiliation: Jun. 23, 2026 Please keep quarterly reporting required. For transparency in assessing financial stability. Useful for updating choices on my retirement folio.

R. Bennett, Executive Assistant (retired)

Robin C. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin C. Affiliation: Jun. 23, 2026 Do you want people to ever trust you or Trump again? Then, keep quarterly reporting.. wwwe know your tricks: keep us ignorant so the CEOs and dirty pols win by insider trading, stealing our money.

Trust you? Not if you do this.

Robin Carlson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Carlson Affiliation: Jun. 23, 2026 Leave the quarterly as it is. The SEC needs to stay transparent. If you really want to help change the reporting to every 2 months. That might keep you all honest. Robin Carlson, Retired, I don't want SEC playing with the money I worked so hard for .

Robin Daley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Daley Affiliation: Jun. 23, 2026 As a stock market investor and a concerned American citizen, I demand and expect to KEEP COMPANY REPORTING ON A QUARTERLY BASIS. Investors expect transparency and accountability from the companies they choose to invest in. We also expect transparency and accountability from the government agency monitoring company activity (the SEC). I DISAPPROVE OF THE SEC'S PROPOSAL FOR ANY LESS-FREQUENT COMPANY REPORTING THAN QUARTERLY.
Roberta L Daley - American Citizen and Stock Market Investor

Sent from my iPhone

Robin DeLaurier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin DeLaurier Affiliation: Jun. 23, 2026 Keep the reporting as is ! We need more transparency not less of it.

Sent from my iPhone

Robin Dilger — Jun 23, 2026

Subject: S7-2026-15 Comment From: Robin Dilger Affiliation: Jun. 23, 2026 Robin Dilger, retired educator: keep the transparency!!! Six months is criminal!

Robin Eisemann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Eisemann Affiliation: Jun. 23, 2026 Keep Quarterly Reporting

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Robin Floyd — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Floyd Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Transparency is critical to top tier market performance!

Robin Gross — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robin Gross Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The elimination of the quarterly reporting is a ridiculously bad idea which will lead to investors incurring dramatic losses, with no meaningful opportunity to prevent or redress those losses. Companies with nothing to hide should not be concerned with the need for transparency- this change will only reward fraudsters and make it easier for them to mislead the investing public.

Robin Hartman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin Hartman Affiliation: Jun. 23, 2026 PLEASE keep quarterly reporting. Doesn't the average American go through and lose enough already? We need the transparency.
Robin Hartman, registered nurse

Sent from my iPhone

Robin Jenkin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robin Jenkin Reduction in reporting frequency is likely to cause larger markets shifts when contrarian results are reported. It may also create a two-tier system where those companies reporting less often are considered more "risky". If a company is large enough to be listed it should be able to easily absorb the work necessary to produce financial statements once a quarter. Reducing reporting frequency widens the opportunity for malfeasance and irregularities. Investors should be protected by keeping strict reporting schedules.

Robin Kiggins — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robin Kiggins Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
When is this country going to start holding the real criminals accountable?! I am ashamed of my country currently. The rich ripping off the hard working American people is a complete disgrace! Do

not change what is currently in place!

Robin Loporchio — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robin Loporchio Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting requirements intact as investors need to have faith in the accuracy of earnings reports in a timely manner. The future of a fair and efficient stock market depends upon it.

Robin Lumb — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Lumb Affiliation: Jun. 23, 2026 Transparency and accountability demand quarterly reporting. Publicly traded companies have a duty to keep their investors full informed.

Robin Lyon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robin Lyon Keep SEC reports at four times per year. Twice is not enough.

Robin Meekins — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robin Meekins Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not approve the 6 month blackout. Transparency matters. This will breed corruption and insider wickedness.

Robin Miller — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin Miller Affiliation: Jun. 23, 2026 Robin Miller, business owner & individual investor. Companies must be held to a high standard of accountability. If quarterly reporting is eliminated, we will not have enough information to invest and companies will be hurt.

Robin Poteet — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin Poteet Affiliation: Jun. 23, 2026 As a retired individual, my financial resources represent my sole means of support for the remainder of my life. This crucial reality elevates the consistent and transparent oversight of my investments from a mere preference to an absolute necessity for my long-term well-being and security.

The quarterly statement is an indispensable tool in my financial management process. It provides me with a comprehensive and clear overview of how my account is performing, enabling me to accurately assess the effectiveness of my investment strategy. This regular insight is critical for me to make well-informed decisions regarding my financial planning, whether it involves adjusting allocations, understanding market trends, or simply ensuring my funds are working optimally to meet

my ongoing needs.

Any deviation from the established schedule for these statements, or a lack of detailed reporting, would significantly impair my ability to monitor my financial health and respond proactively to changes. Such disruptions could lead to uncertainty and potentially hinder my capacity to adapt my personal financial plans effectively.

Therefore, I kindly request the continued and uninterrupted provision of my quarterly statements. Their timely delivery is fundamental to my ability to maintain vigilant oversight of my finances and ensure the stability I require in retirement. Robin Poteet
Retired

Robin Scurr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robin Scurr Allowing only financial 2 reports per year would be devastating for the economy and investors. As shareholders, we are ultimately in charge and MUST know what is happening with a ompany. I urge this proposal to be rejected

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Robin Snyder-Drummond — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin Snyder-Drummond Affiliation: Jun. 23, 2026 I have had to pay quarterly Self Employment taxes. There's little or no reason to change the required quarterly reports. It's too easy to let huge corporations report only twice a year, each six months. I can do quarterlies, you can, too.

Robin Snyder-Drummond
Ellsworth, ME 04605

Robin Stetler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robin Stetler Affiliation: Jun. 23, 2026 Please don’t.

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GATE HOSPITALITY, 200 Ponte Vedra Boulevard., Ponte Vedra Beach, Fl 32082, 904-285-1111, GateClubs@gatehospitality.com

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Robin Ulas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robin Ulas Affiliation: Jun. 23, 2026 It’s outrageous to think that as an investor, I won’t have quarterly knowledge of how my company is doing!

Sent from my iPhone

Robyn A. Smithson Accounting Professional / Enrolled Agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robyn A. Smithson As an accounting professional as well as someone who invests in the market I do not think dropping the quarterly reporting down to semi-annual is a good idea. Every company and their investors need to be aware of what is going on regularly. You cannot make good business or investing decisions without that information.

Robyn Bashaw — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robyn Bashaw Affiliation: Jun. 23, 2026 Quarterly reporting is effective. There is no honorable reason to shift away.

Robyn

Robyn Benjamin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Robyn Benjamin Affiliation: Jun. 23, 2026 Report quarterly!! Protect our investments!

Sent from my iPhone

Robyn DAVIES — Jun 23, 2026
Subject: File No. S7-2026-15 From: Robyn DAVIES I dont support twice yearly reporting. Please retain requirement for quarterly reporting for transparency and to enable investors to have sufficient information for planning.

Robyn Hudson Pooser — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robyn Hudson Pooser Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting and signing off.

Robyn Rogers — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Robyn Rogers Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Make corporate CEOs continue to sign quarterly reports. It is helpful for smalltime investors and helpful for keeping them honest.
Thank you,
Robyn Rogers

Robyn Snyder — Jun 23, 2026
Subject: S7-2026-15 Comment From: Robyn Snyder Affiliation: Jun. 23, 2026 Caleigh Robyn Snyder, 25 y/o, Payroll Admin- This matters to me because I am young and starting to invest for my retirement and to build a life. Having the information to make safe and smart investment options is imperative to me as I go through these major milestones in life. Hiding this information is only going to exacerbate the current ruse in insider trading which will benefit the wealthy who take US money outside the country and debilitate the everyday person like me who keeps money circulating in the US and keeps the economy afloat.

Rochele Ostrander — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rochele Ostrander Affiliation: Jun. 23, 2026 HEY, SEC:Keep it Quarterly

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Rochelle Goodson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rochelle Goodson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I want my quarterly report to continue.

Rocky Lawdahl — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rocky Lawdahl This proposal is absurd, especially in the electronic era. It makes no sense to provide less information about companies that evolve quicker than quarterly. The proposal is akin to families getting ICU updates weekly instead of daily.

Rodge D Starkey None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rodge D Starkey In six months a board of directors can get away with a lot. Individuals need the protection of quarterly reports. Thank you.

Rodger Morris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rodger Morris Affiliation: Jun. 23, 2026 Keep filings quarterly. This change is designed to skew/delay “The Truth “.
There is NO BENIFIT to the people who RULE YOU to file bi-annual
Rodger Morris ,citizen & TAX PAYER

Sent from my iPhone

Rodney Berry Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rodney Berry I think it would be a great injustice too the transparency the stake holders have enjoyed for years. Reduced reporting would be a big mistake. Let's please stop this.

Rodney Curry — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rodney Curry Affiliation: Jun. 23, 2026 We don’t need to open the door to more fraud and corruption for a GOP president to pardon…keep us as informed as possible and keep them accountable. And remove any president that pardons these criminals! We clearly need more regulations in the markets as we now have a trillionaire that doesn’t pay dividends to shareholders. That should be illegal in itself!

Sent from my iPhone

Rodney Groen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rodney Groen Affiliation: Jun. 23, 2026 Investors and the general public need to feel that corporations are being held accountable (a word this administration does not like or understand) at all times, nothing wrong with quarterly reports!!

Rodney H. Johns — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rodney H. Johns All companies should disclose the health and direction of their company so that investers can know what they are investing in !!! The numbers have to be tallied anyway so to say it's a burden makes NO scense. The only reason not to is if information is being hidden.

Rodney Harris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rodney Harris Affiliation: Jun. 23, 2026 Keep the quarterly reporting period!

Sent from my iPhone

Rodney Haynes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rodney Haynes The lack of quarterly reporting was corrected back in the 50's because it was a system that was not working properly. The thought to break something that worked and has been working ever since, is ludicrous! Leave well enough allow, please.

Roger Baxter — Jun 23, 2026
Subject: S7-2026-15 From: Roger Baxter Affiliation: Jun. 23, 2026 Sirs,

I, Roger Baxter, Brunswick County, North Carolina, lost significant investments because I believed false reports (Enron) in the past. The guys who make the big bucks need to have their feet held to the fire by taking responsibility and signing their company's quarterly reports verifying the trustworthiness of the reports issued by the company they head ... or face the consequences if they dare lie. We investors shouldn't be the only ones damaged by their fraud. More frequent (quarterly) signed reports force those who lead the companies to verify the accuracy of the reports on a more timely basis ... and keep closer and more timely knowledge of what is going on within their company. And this, hopefully, results in more accurate reports. Keep the quarterly sign off requirement in effect!

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Roger Baxter

Laptop@RogerBaxter.com

Roger Bennett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roger Bennett Affiliation: Jun. 23, 2026 Roger Bennett MBA This change will destroy confidence in reporting and hurt the USA.

Sent from my iPhone

Roger Bernstein Attorney, Bernstein & Gordon LLP — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Bernstein Making corporate information available only twice a year is a real disservice to investors. The circumstances facing most companies can change in far less than six months. Investors need to know at least some of what the insiders in the company already know.

Roger Blain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Blain I am against any change to the current 4x a year company filing. Frequent transparancy and communication with the shareholders of any business is imperative, whether a small shop with 10 employees or a multi-national company with thousands. Less transparancy is the road to financial fraud. Please do not consider or vote for any change to the current 4x a year rule for company filings. Thank you.

Roger Boulay — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Roger Boulay Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Stop the new proposal to end quarterly reporting for companies.

Roger Bowman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Bowman Regarding the proposed changes to reduce the frequency of corporate reporting, I'm against this initiative. Investing results in ownership, and an ownership stake demands frequent updates from management to remain informed of the condition of our ownership stake. Reducing the reporting period by one-half to twice a year is too infrequent to remain up to date with constantly - and rapidly - changing business conditions. Please keep the frequency at quarterly. Thank you Roger Bowman

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Roger Buchanan Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Buchanan I’m for MORE communication and not less. When we have open dialogue we can work together to achieve better results.

Roger DiGregorio The Motley Fool Community. — Jun 23, 2026

Subject: File No. S7-2026-15 From: Roger DiGregorio Please keep current 4x a year reporting. Companies manage their finances by quarter so why not let the public and investors know how they are doing. More reporting translates to more transparency for investors to make sound investment decisions.

Roger F. Van Brussel The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger F. Van Brussel To Whom It May Concern: It is my understanding a proposal is now in front of the Commission to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I do not agree with this proposal and believe it to be a mistake. I run a small business in Connecticut and have our financials run once per month and at times more frequently. I understand there is a significant difference, not only in size but complexity, between publicly traded companies and small businesses. Nevertheless, information and transparency are cornerstones of shareholder confidence in the understanding of organizational performance. I respectfully ask that you leave the reporting structure as is. Thank you

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Roger Gomez — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Gomez Of course accountability is necessary for all agencies. This is especially true when public money is involved. With the current lack of trust in business and government agencies, it is especially true now.

Roger Herrington Private Investor - no professional affiliation — Jun 23, 2026
Subject: File No. S7-2026-13 From: Roger Herrington I want to register my opposition to this proposed change in reporting requirements. The need to maintain the current quarterly reporting should be apparent with the changing market conditions in our current economic situation. The only beneficiaries seem to be those who are required to file, not people like me who depend on more timely reporting.

Roger Lodermeier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Lodermeier Please do not reduce the number of public-company reports from four times a year to just two

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Roger Marton Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Marton I am opposed to the proposed rule change because more information is needed to keep investors informed of the business activity that is necessary for an informed owner/investor.

Roger Michener — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Michener This proposal is not an improvement for investors, but, maybe, just a savings for companies -- both in actual processing and accountability and transparency -- resulting in a higher cost for investors in time and effort to understand a

company. Is this part of a trend to reduce investor knowledge or something akin to the NASDAQ change in listing new issues. Also, not to be cynical, but if something is going amiss with a company, more time to hide it. Or, at least, not report it. Not in favor of this proposal.

Roger Pinion — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roger Pinion Affiliation: Jun. 23, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? Roger Pinion, Retired Bed & Breakfast Owner

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Roger Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Smith investors deserve regular, transparent communication from whatever business they have purchased stock in. Who wants to invest in a stock where there’s little information issued about a company. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, that point is arguable. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Just poorer investors.

Roger Sturdy — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Sturdy Reducing reporting by half leads to less information available to stockholders which leads to uncertainty as to where the company is headed. It also can lead to expanded time periods where a company, if it is “cooking the books” has more time to work without reporting anything. More reporting is much more likely to be truthful and transparent.

Roger Tarrant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger Tarrant I advocate for maintenance of the requirement for Quarterly reporting by public companies. Biannual reporting would leave investors inadequately informed, more of the time. Thank you.

ROGER TREACE — Jun 23, 2026
Subject: S7-2026-15 From: ROGER TREACE Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Sent from my iPhone

Roger W Provenzano — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger W Provenzano With the already overvaluation of so many

companies where stock price doesn't align with profits and value the company provides it's critical to maintain transparency for stockholders and potential investors. Do not pass a bill allowing semiannual reporting. Quarterly should be a minimum.

Roger White Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roger White Reducing the amount of information available to the shareholders makes the shareholders vulnerable to short sellers who generate false information about a company by driving down of price of the shares.

Roger William Hill — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Roger William Hill Affiliation: Jun. 23, 2026 Do not change the reporting process.

Roger Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roger Williams Affiliation: Jun. 23, 2026 Please keep SEC reporting quarterly. It is worth the extra cost to have the information available to us. Government cannot run on autopilot.

Roger Williams
479 Sandpiper Ct, Chestertown, MD 21620

Rohan smith Motley fool investors — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rohan smith As mentioned I think we are part owners of the business we invest in and I for one would NOT like to see companies moving to 6 monthly reporting . I think the status quo is working well for us (the investor and part owner)

Roland Buck — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roland Buck Affiliation: Jun. 23, 2026 Keep the quarterly reviews

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Roland Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roland Smith We disagree with the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two semi-annual reports. Investing is ownership and we own a piece of the business. We deserve timely, regular and transparent communication from the business. Reducing reporting requirements weakens the connection between the company and the owners and raises the chance of a disappointing surprise when the reporting does come.

Rolanda Turner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rolanda Turner Affiliation: Jun. 23, 2026 Please do not end quarterly reports! We need all the information to make sound, informed decisions. Six months is simply too much time for things to go wrong.

Rolanda Turner
Sent from my iPhone. Please excuse any brevity or typos!

Rolf Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rolf Taylor Affiliation: Jun. 23, 2026 If corporations did not have a miserable record (see the Great Recession) perhaps once a year would be enough. As it is, they cannot be trusted and quarterly must be maintained. The costs of such reporting are the direct result of past nefariousness . Sadly those costs are shared by honest companies, but that is the price to protect the public and the financial stability of our country.

Rolfe Klint — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rolfe Klint Affiliation: Jun. 23, 2026 SEC, I want the reporting to be kept quarterly. Don't cater to the large corporations and their CEOs.
R. Klint
Las Cruces NM

Rolfe Klint — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rolfe Klint Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Do not change the requirements that corporations make their reporting quarterly.

Roman Rufanov — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roman Rufanov Hi, please do not not reduce quarterly reporting requirements. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Please keep current rules in place. Thanks, Roman R

Romeo Yankee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Romeo Yankee Affiliation: Jun. 23, 2026 Dear SEC members. I’m writing because I OPPOSE changes to the reporting rules for corporations. We have too many shenanigans happening and relaxed rules are an invitation to fraud and malfeasance.
Keep the reporting rules quarterly!
Rob Yoder
Managed Services Solutions Architect / Amateur investor

Rommel J. Sangalang — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rommel J. Sangalang Affiliation: Jun. 23, 2026 Rommel Sangalang
Indirect Sourcing Leader, IT & Telcom

Like many others I monitor and change my RothIRA as data dictates. I read the filings of companies I'm investing in. Not knowing how they are actually performing except for two dates annually is a bad situation for any investor.

-Rommel Sangalang

Ron — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ron Affiliation: Jun. 23, 2026 My investments are my life blood. My wife and I are retired and absolutely depend on our investments to live.
The reporting must stay quarterly to protect the average American taxpayer.

Ron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ron In this day and age using the "reduce cost factor" doesn't hold water when reducing the number of reports from 4-2. The information is already available and with the AI software tools in the market place the cost factor should be reduced not increased. Reporting twice a year can increase the amount of surprises in share price resulting in larger price fluctuations and panic

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Ron Almond — Jun 23, 2026
Subject: S7-2026-15 From: Ron Almond Affiliation: Jun. 23, 2026 Stop tampering with what is not broken. IIABDFWI

Ron Bolton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ron Bolton By owning shares in a company, I am a joint owner and should have access to information that shows how the company is performing. Reducing the number of reports limits the performance data that is diseminated to the owners.

Ron Dee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Dee Affiliation: Jun. 23, 2026 6 months is too long for investors to wait for information! Fraud, poor trends, good trends, all will go unnoticed for a half a year if quarterly reporting stops. With AI being pushed down our throats, there's no reason to discontinue this trend. Poor management is the only beneficiary of such a change. As a CPA, and a Controller, and a stock investor, I support keeping quarterly reporting.

Ronald Dee, CPA and Controller
Red Bank, NJ

Ron Hodges — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Hodges Affiliation: Jun. 23, 2026 It is imperative that quarterly reporting be maintained in order to provide all investors with the transparency necessary for markets to function correctly. Changing this requirement is an invitation to multiple Enron-style frauds with catastrophic consequences. Please work to preserve market integrity rather than risk implosion and economic devastation.

Ron Hodges

Ron Hoffert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Hoffert Affiliation: Jun. 23, 2026 Please keep the reporting quarterly

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Ron Knapp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Knapp Affiliation: Jun. 23, 2026 Ron knapp retired, never go back, progress goes forward leave it alone.

Ron Miller, Member, Motley Fool US Army Corps of Engineers, Retired Engineer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ron Miller, Member, Motley Fool Reduction from ;quarterly to semi=annually reporting has zero benefit to the public at large and to the majority of investors. I strongly recommend against its adoption! PS: I also vote!

Ron Nichols stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ron Nichols Information 4 times a year is not too much, it keeps everyone on their toes

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Ron Schuler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ron Schuler Affiliation: Jun. 23, 2026 A lot of theft and fraud can be committed in the dark in one month let alone six. Corporations have shown they cannot be trusted to treat the public fairly unless they are watched constantly. Please do not allow six months "darkness".

Ron Sommer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Sommer Affiliation: Jun. 23, 2026 In life everyone needs

to be held accountable ! In life, business, friendships because people have the tendency to take advantage ! You don’t want to leave things unwatched, un censored. That’s like leaving a bank vault open and anyone having free access with video cameras on it as security and only looking at the video every 6 months. The quarterly system appears to be working so why would you change it ?

Sent from my iPhone

Ron Spencer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ron Spencer As a shareholder/owner of a public company it is critical to ensure transparency by that company to report at least quarterly. Knowledge is power and is vitally important in making investment decisions. Less frequent reporting in an age of information would create uncertainty for all investors. I strongly recommend that companies make at least quarterly reports.

Ron Wenaas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ron Wenaas Affiliation: Jun. 23, 2026 There is absolutely NO reason to change the quarterly reporting requirement of the SEC. Companies run these financials on a daily basis. They publish them to their boards at least quarterly and usually more often. The reports exist and they should be made public. That's why they're call "public" companies. Reducing this transparency can only cause harm to consumers, investors and the country.

Ronald Wenaas
American Citizen

Ron Wilson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ron Wilson Affiliation: Jun. 23, 2026 In no situation is less information a good thing. Under no circumstances should any entity have free reign to do as it pleases with other peoples money. Ryan weaver Owner this should matter to everyone period.

Ronal DuPont The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronal DuPont Providing less information to shareholders it's totally unacceptable. The excuse of eliminating quarter to quarter managing is absurd. The companies should be managing for the long-term. That is a company management choice regardless of reporting.

RONALD — Jun 23, 2026
Subject: S7-2026-15 Comment From: RONALD Affiliation: Jun. 23, 2026 Keep existing system!

Sent from Ron's iPad

Ronald Arledge — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ronald Arledge Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency and ethical business practices are key . Economic stability over potentially stacked decks .quarterly is key also . Business evolves at speeds that in real time would devastate a business that is trying to find niche and key path to growth and stability Transparency and open ethical trading is the only real path.

Ronald Belcher retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Belcher We need that information to make more timely decisions.

Ronald C Nelson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald C Nelson It is imperative that investors continue to receive quarterly reports to assist in managing investors management of their portfolio. Please vote to maintain this valuable quarterly source of investor information.

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ronald delo — Jun 23, 2026
Subject: S7-2026-15 Comment From: ronald delo Affiliation: Jun. 23, 2026 Stop trying to screw the investors, I'm retired and still holding and letting it grow. And let's start investing in our country again.

Sent from my iPhone

Ronald Dobis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ronald Dobis Affiliation: Jun. 23, 2026 As a retired senior I need to know if something in my portfolio is in trouble. Please keep quarterly reporting so that we small guys don't get left holding the bag aft er insiders have gotten out. Ronald Dobis New Lenox Illinois

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Ronald E. Johnson, CFP(R) Equity Protection Advisors,LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald E. Johnson, CFP(R) Changing the reporting requirements would be a mistake because it would lessen transparency. "I am not worried about a company whose dirty laundry is on the front page of the newspaper"; a wise man once stated. With all the noise inundating investors, we need regular access to fundamentals. There is no valid reason why public companies cannot easily produce quarterly reports.

Ronald Earls Jr. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Earls Jr. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business.

Reducing reporting requirements weakens the connection between companies and their owners. Reducing reporting to just two times a year lessens the information for me to make informed decisions. Please don’t pass this

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Ronald Hyman The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Hyman We need full reporting four times a year. The SEC has begun folding to industry pressure. The change of rules for the Space X IPO is unforgivable. Time to stand up for the public interest and retail investors.

Ronald J Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald J Martin I would urge you to vote against the proposal to allow companies to elect to reduce the number of public company reports from four times a year to twice a year. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It makes everyone less informed. Less transparency doesn’t eliminate uncertainty. It increases it. Imagine owning a business and getting updates from your managers only twice a year. The company would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed.

Ronald Martin Motley Fool Group — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Martin Less transparency is never good for an investor and is a vehicle for fraud. With available software and other technology, the cost to produce is minimal. And it should help the decision makers in their daily operation decisions.

Ronald Meyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Meyer I feel all businesses should formally continue to report earnings at least quarterly. It would be a major mistake to reduce reporting requirements. Actually, I believe they should report formally monthly.

Ronald Newman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Newman Semiannual reporting for public companies will leave too much information unknown until it may be too late to respond. The current FD quarterly reporting system for companies insures most information reaches everyone at the same time. A lot can happen in 3 months. Wise people created the current system of reporting. Changing reporting to semiannual would be informationally regressive to all investors.

Ronald Nifong — Jun 23, 2026
Subject: S7-2026-15 From: Ronald Nifong Affiliation: Jun. 23, 2026 CEO'S and companies need to be held accountable. 💯💯💯💯

Yahoo Mail: Search, Organize, Conquer

Ronald R Walsh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald R Walsh Please keep the requirements for Quarterly Reports. Transparency for individual investors is needed for timely decisions.

Ronald Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ronald Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly's are one of the more important tools I use.Why would this be a thought anyone who buys stock uses revenue as a big way to invest in a company or not .Are you wanting retail investors out of the market . Remember we still call this place a free America .

Ronald Spero — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ronald Spero Affiliation: Jun. 23, 2026 I do not support eliminating quarterly reporting.

Sent from my iPhone

Ronald Wong — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ronald Wong Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change the quarterly financial reporting requirements. We need more transparency and accountability , not less in a fast moving market with AI having a huge impact on the future.

Ronald Zwart — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronald Zwart As an investor I strongly disagree with this proposal.

Ronda Campbell — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ronda Campbell Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We the people demand ongoing and continued transparency and we are untitled this info to help keep our families

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Ronda Lanham — Jun 23, 2026
Subject: S7-2026-15 From: Ronda Lanham Affiliation: Jun. 23, 2026 This should stay quarterly.

Fines & Jail Time should be greater!

Ronette — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ronette Affiliation: Jun. 23, 2026 Ronald Rogus, Retired… I don’t want my investments shrinking. As a retiree, I need to keep an eye on the market.

Sent from my iPhone 12

Roni Wheeler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roni Wheeler Affiliation: Jun. 23, 2026 Always Full Transparency in a timely manner. We, the People, must know what our Elected officials are doing.

namaste'
Roni

Ronney Davis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronney Davis Expecting the average person to invest in this stock market without full reports is absolutely ridiculous. The rich and well connected already have an unfair advantage. And you want to give them more by removing information, ridiculous.

Ronni Johannes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ronni Johannes Affiliation: Jun. 23, 2026 Everything needs to be transparent if you're hiding something for any reason then apparently there's something going on that maybe shouldn't be going on. So everything just needs to be transparent. There's no issues with this.

Ronnie Becker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ronnie Becker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change to biannual reporting! Leave it at quarterly!

Ronnie Lavergne — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ronnie Lavergne Affiliation: Jun. 23, 2026 Leave it alone it's working

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Ronnie Weatherly Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ronnie Weatherly Jr If I am a share holder then I deserve quarterly reports taking this down to twice a year will not make businesses more transparent just longer for them to lose more of my money before we see lead indicators showing otherwise. This is a bad investment principle for smaller investors.

Ronny Sanders — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ronny Sanders Affiliation: Jun. 23, 2026 My name is Ronny sanders. Business owner. We need full transparency. For a free and honest market. Tired of all the corruption. The SEC, needs to do their jobs and quit looking the other way. Retail investors get robbed by the market makers, daily and now they only want to report 2 times a year. We have to show full transparency. Actually need them to report monthl and not quarterly. Stop all the corruption now!

Rory — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rory As a business owner, I can't imagine receiving only half the information I normally rely on and still being expected to make informed decisions about what's happening in my business. Nor can I imagine learning about something six months after the fact and still being able to evaluate, in a timely and effective way, what changes may be needed to keep things running smoothly and growing. With the rise of AI, reporting is becoming faster, easier, and less expensive than ever. It seems reasonable to assume that should be true for any well-run business or organization.

Rory Racey Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rory Racey Ellis Affiliation: Jun. 23, 2026 Keep it Quarterly

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Rosalind Brooks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rosalind Brooks Affiliation: Jun. 23, 2026 It is vital that transparency and full disclosure remain intact as integral parts of our economic systems.

Sent from my iPhone

Rosalyn Jo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rosalyn Jo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please disclose quarterly reports. Transparency matters in fair markets we are seeing this repeated again in real time. Americans deserve better.

Rosanne Ripper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rosanne Ripper Do not go backwards removing protections!!!

Rosario Provenza Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rosario Provenza Less reporting (Semiannual review) is not good for investors. Leave reports to quarterly.

Rose Ann Rabiola Miele Shares Facts and Food — Jun 23, 2026
Subject: S7-2026-15 From: Rose Ann Rabiola Miele Shares Facts and Food Affiliation: Jun. 23, 2026 Get out of jail free cards have been the norm for years and you know it. This is criminal and disgusting. Deregulation, de-supervision and decriminalization is what you promote out in the open and it MUST STOP! My name is Rose Ann Rabiola Miele and I live in Nevada. I'm 78 years old and have lived through decades of corruption. I am a managing partner of the Clean New Deal and work with experts in the DOJ, academics, a former AG and many others who know the criminality and corruption going on. This can and must stop with those in the SEC showing integrity and courage.

Rose Ann
Rose Ann Rabiola Miele

702.339.9082

"When plunder becomes a way of life for a group of men in a society, over the course of time they create for themselves a legal system that authorizes it and a moral code that glorifies it." --Frédéric Bastiat, Economist, 1848

ROSE BERTIAUX — Jun 23, 2026
Subject: S7-2026-15 Comments From: ROSE BERTIAUX Affiliation: Jun. 23, 2026 No don’t hide it.

Sent from my iPhone

Rose Both — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rose Both Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do a better job of protecting shareholders and abandon your recent reckless proposal that would result in underreporting of corporate financials.

Rose Friedlander — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rose Friedlander Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep transparency and quart reporting

Rose Hernández — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rose Hernández Affiliation: Jun. 23, 2026 My name is Rose Hernandez and am a teacher. Keep those CEOs and companies accountable because it's necessary for the public to know how our money is handled.

Rose Herrmann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rose Herrmann Affiliation: Jun. 23, 2026 It would be absolutely disastrous because there would be so much fraud and lying going on and it would be horrific and let criminals escape

Sent from my iPhone

Rose Lobel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rose Lobel Affiliation: Jun. 23, 2026 This is an invitation for corruption and fraud.

Rose Rosetree — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rose Rosetree Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Is it a joke, the new SEC proposal that would end quarterly reporting?

Please keep requiring this. Thanks from this voter and taxpayer and citizen!

Rose Tatar — Jun 23, 2026
Subject: S7-2026-15 From: Rose Tatar Affiliation: Jun. 23, 2026 Keep them accountable.

Yahoo Mail: Search, Organize, Conquer

Roseann Dumont — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roseann Dumont Affiliation: Jun. 23, 2026 Please keep quarterly reporting. Investors deserve to have frequent reporting to help with making investment decisions with their money.

Roseanne Caboor — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Roseanne Caboor Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission:
We want transparency and quarterly reports are part of that.
Keep the reporting
knowledge is power for the people

Roselyn Beck — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roselyn Beck Affiliation: Jun. 23, 2026 Truth and honesty are essential to keeping our finances safe and in order. When we let go of our money to others, we expect and trust they will manage it for our family and community's well-being, and our country's prosperity, not their own. Transparency and consistency in reporting, according to required and enforced standards, assures us and ensures that our money is well-managed. Keep the quarterly reporting regulations and see enforce them if not followed. I don't have much money invested, but what I have is part of my lifeline. Thank you. Submitted by Roselyn Beck, School Counselor, Navajo Nation

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Rosemarie Marchiano — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rosemarie Marchiano Affiliation: Jun. 23, 2026 Quarterly reporting is essential to make solid decisions in such a global economy where the domino effect is real. It encourages transparency and accountability both for investors and companies.

Sent from my iPhone

Rosemarie Zaplinski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rosemarie Zaplinski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not want less accountability from the companies whose stock values will determine whether or not I will be able to retire, I want more, but the least you should do is maintain the market accountability that is already in place and has proven successful over decades. Please keep the quarterly reporting requirements in place so that ordinary working Americans like me can know the status of their investments."

Rosemary Hall — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rosemary Hall Affiliation: Jun. 23, 2026 Quarterly reporting is essential for investors and the companies. I'm against changing to six monthly reporting.

Ros Hall

Sent from my iPad

Rosemary Mabeus — Jun 23, 2026
Subject: S7-2026-15 Comments From: Rosemary Mabeus Affiliation: Jun. 23, 2026 You need to

keep quarterly reporting on all stocks and mutual funds. A lot can change very quickly in the stock market and the people who own stock need to be kept informed. Do not change to reporting only twice a year!

Sent from my iPhone

Rosemary Meyer Hairdresser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rosemary Meyer Please keep filings quarterly

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Rosemary Szczygiel — Jun 23, 2026
Subject: S7-2026-15 From: Rosemary Szczygiel Affiliation: Jun. 23, 2026 Keep quaterly reporting in place, with high penalties for failoure to do so. The American people deserve to have existing standards kept in place. Protect our economic integrity and ensure
the people who are involved in American industries and government maintain and develop healthy habits. Send a clear message to corporate leaders that American expectations for honesty remain strong. Don't replace what presently works well with lax oversight
and the potential for criminal abuse. "If it ain't broke, don't fix it". Thank you.

Thank you from Rosemary Szczygiel

Rosemary Taylor retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rosemary Taylor Please continue reporting on a quarterly basis. We need more transparency, not less.

Rosierita — Jun 23, 2026
Subject: S7-2026-15 Comment From: Rosierita Affiliation: Jun. 23, 2026 “If it ain’t broke, don’t fix it!”

Roslynn Budoff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roslynn Budoff Affiliation: Jun. 23, 2026 I oppose this. It's another scam to make the rich richer and everyone else gets screwed.

Yahoo Mail: Search, Organize, Conquer

Ross Crawford-d'Heureuse — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ross Crawford-d'Heureuse Investing is ownership, even if only a little. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Bad idea

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Ross Hathaway — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ross Hathaway Four times a year is reasonable for companies and provides greater insight to owners. Please keep it this way.

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rowland blake — Jun 23, 2026
Subject: File No. S7-2026-15 From: rowland blake quite simply to reduce the amount of information released to shareholders is absurd and insulting

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Roxanne Dober — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roxanne Dober Affiliation: Jun. 23, 2026 Roxanne Dober, Retired Account - No absolutely not. We need more accountability not less. The amount of malfeasance and fraud that is bring exposed currently is the wake up call

Sent from my iPhone

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roxanne schaaf — Jun 23, 2026
Subject: S7-2026-15 Comments From: roxanne schaaf Affiliation: Jun. 23, 2026 Keep quarterly

Roxy

Roxanne Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Roxanne Smith Affiliation: Jun. 23, 2026 to the Securities and Exchange Commission:Please keep the quarterly reports!!!

Roxanne WHITE — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roxanne WHITE Affiliation: Jun. 23, 2026 RWhite, Account Manager... Please continue quarterly reporting.

Sent from AT&T Yahoo Mail on Android

Roxie Boyce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roxie Boyce Affiliation: Jun. 23, 2026 This seems pretty sketchy. "We The People" already don't have Trust in Corporate America. Or the Goverment for that Matter. I hope Our President will address this, this gives the underhanded congressman and Senators even more opportunity to be sleezeballs

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Roy — Jun 23, 2026
Subject: S7-2026-15 From: Roy Affiliation: Jun. 23, 2026 Quartery certified reports keeps bad actors from gaming the system, we do not need more Enron type

incidents.
Roy Appugliese, Retired

“A people that values its privileges above its principles soon loses both.”

“Never let yourself be persuaded that any one Great Man, any one leader, is necessary to the salvation of America. When America consists of one leader and 158 million followers, it will no longer be America.” —

Dwight D. Eisenhower

Roy Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Roy Green Affiliation: Jun. 23, 2026 NO! I want to know what companies are doing QT. I worked for a public company, i know how they operate and fudge numbers.

Thanks,

Richard Green

Please excuse brevity and typos sent from my iPhone

Roy Jenkins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Roy Jenkins Affiliation: Jun. 23, 2026 Keep the quarterly reports. The corporate corruption MUST STOP!!!!!

Sent from my iPhone

Roy Laux Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roy Laux Do not go to semi-annual reports

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Roz Prince — Jun 23, 2026
Subject: File No. S7-2026-15 From: Roz Prince I don't understand the need to change reporting from quarterly to semi annually. I feel investors are entitled to as much information as possible not less. That puts the consumer in a worse position doesn't it?

Rozina Karimali — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Rozina Karimali Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please don't allow it.

RPG INFERNO — Jun 23, 2026
Subject: S7-2026-15 Comments From: RPG INFERNO Affiliation: Jun. 23, 2026 Trump ran on transparency, yet every time we turn around, the government is overturning and making laws that require less transparency for large corporations. Ending quarterly reporting will surely benefit the ultra rich and continue to silence and impoverish the middle class. I am a teacher who cannot afford to have my retirement funds and investments depleted by billionaires.
Patricia Moratori

Sent from my iPhone

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rsginsberg — Jun 23, 2026
Subject: S7-2026-15 Comment From: rsginsberg Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!

rsginsberg@aol.com

Sent from my Galaxy

Ruben Carbajal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruben Carbajal In an age where hype, misinformation, and outright fraud have never been more pervasive, investors deserve more transparency, not less. A reduction in public reporting is exactly the wrong direction we need right now.

Ruby Jean Brentlinger — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ruby Jean Brentlinger Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
SHAME on all of you at this time to do that to the people who depend on some kind of honesty in this cut throat world with so many corrupt politicians ! How many of them had a hand in this?

Ruby Macdonald — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ruby Macdonald Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an ordinary investor with my stock portfolio, retirement funds and personal savings at stake, I strongly oppose the SEC proposal to stop quarterly reporting by public companies. We must have transparency with quarterly reporting to level playing field between insiders and regular folks like me who are already vulnerable as we know much less about ins/outs of fraudulent activity and more to lose. Less frequent reporting would more likely allow nefarious activity to occur at disadvantage of ordinary investors like me. Please Continue current quarterly SEC reporting to maintain stability of stock markets and economy in general.

Rudolf Streif The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Rudolf Streif To Whom It May Concern: Transparency is paramount for investors to make educated decisions. Financial markets move at the speed of communication technology and business climate and conditions change rapidly for any company, whether operating domestically only and/or internationally. Therefore publicly listed companies should continue to be required to report financial data and corporate outlooks quarterly. The new proposal to reduce the number of reportings to two a year is not sufficient. Typically, even quarterly reports are often delayed until the end of next reporting period. Cost savings for companies are an insufficient argument. These reports follow standard formats that can be easily created with the support of AI supplied with corporate data. The companies have this data readily available because they need it to base their own decisions on. I respectfully as the SEC to reject this proposal.

Rudolph Geisaka — Jun 23, 2026
Subject: S7-2026-15 From: Rudolph Geisaka Affiliation: Jun. 23, 2026 Please do not allow corporations to reduce their accountability. Our investments are not negotiable and full quarterly should remain.

Ruowen Wu — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruowen Wu At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Russ Feeser — Jun 23, 2026
Subject: File No. S7-2026-15 From: Russ Feeser Please do not allow a reduction in corporate reporting. Investing is ownership. Owners need to know how their companies are doing. AI reporting should have reduced corporate costs of report generation! Keep the USA a place where we can expect corporate transparency for investment purposes.

Russ Gresham — Jun 23, 2026
Subject: File No. S7-2026-15 From: Russ Gresham I am opposed to reducing the current reporting requirement to twice per year. Please leave current regulations as it. Thanks for your attention and consideration.

Russ Hampton — Jun 23, 2026
Subject: S7-2026-15 From: Russ Hampton Affiliation: Jun. 23, 2026 I believe that quarterly reporting is even more relevant in the current financial market. It should be no secret as to how a CEO finances his/her company(s).

Russell Hampton, retired data network technician, Ozark, Missouri

Sent from my Samsung Galaxy S22 Ultra

Russ Tepper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Russ Tepper Affiliation: Jun. 23, 2026 There’s a reason for quarterly reporting- to prevent another Enron and hold CEO’s accountable. Don’t increase the reporting requirement.

Get Outlook for iOS

Russell Goodson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Russell Goodson Affiliation: Jun. 23, 2026 This is bad for small investors such as my self We live in a digital age where everything operates in real time and transparency is very important Leave it alone

Sent from my iPhone

Russell Larrabee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Russell Larrabee Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: to help stop against fraud because you know that's what will be happening there's a reason they made the quarterly reviews and they shouldn't get rid of them man everything will look just like the reflecting pond or the White House lawn building and everything else if you do it

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Russell Miles — Jun 23, 2026

Subject: S7-2026-15 Comments From: Russell Miles Affiliation: Jun. 23, 2026 Big business has no credibility in the world's eyes about the credibility of its ability to keep the real financial decisions open to its shareholders and the government oversight - it has shown this repetivly and ,we the people and shareholders are not just going to along with this situation 🙄 rule-comments@sec.gov

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Russell Miles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Russell Miles Affiliation: Jun. 23, 2026 Big business has no credibility in the world's eyes about the credibility of its ability to keep the real financial decisions open to its shareholders and the government oversight - it has shown this repetivly and ,we the people and shareholders are not just going to along with this situation 🙄

Russell Panneton retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Russell Panneton Increasing the reporting interval from three to six months will only give insiders an even greater opportunity to benefit at the expense of outside investors. While a company should plan on a much longer time frame, requiring quarterly reporting provides visibility into changing financial posture. Increasing the interval to six months fails to allow the required visibility into public company's financial health, especially given how quickly economic conditions evolve.

Ruth Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ruth Anderson Affiliation: Jun. 23, 2026 Ruth Anderson, Retired Purchasing Manager. Why would you give companies another way to cheat people? Why would you want to break a tried and true system that works? You are inviting FRAUD to happen.

Yahoo Mail: Search, Organize, Conquer

Ruth Ann — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ruth Ann Affiliation: Jun. 23, 2026 Ruth Sanders, data Analyst. I think the protective measures put into practice less than 20 years ago should remain common practice. We must continue to receive quarterly information because keeping upto date on personal finance is a best practice for all. If its a hassle to inform share holders quarterly then the board is not respecting share holders right to know. This creates distrust and the question arises: "what else are we not being told". Open door policy on financial status is imperative. And having paper copies is essential in these digital times because account changes can occur that are fraud related. Having paper copies is essential for legal actions against fraud. And "what i thought i saw in my digital statement" does not count in court of law.

Ruth Barbetta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Barbetta Affiliation: Jun. 23, 2026 No. Needs accountability. Allowing this change would open up a greater chance for fraud.

Sent from my iPhone

Ruth Burchatzki N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruth Burchatzki I believe that this will make cooking the books & fraud easier. I also think that this will hurt the retail investor rather than helping them because things are less transparent.

Ruth Cooper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruth Cooper I am writing to oppose reducing the reporting requirement from 4 times per year to two. A lot happens in a quarter, and investors are owners who deserve to be informed about the actions of the companies in which they are invested, or in which they are considering investing. Anyone who would only look at their finances twice a year would be considered rather neglectful. When it comes to investing, information is power. Reducing company reporting to two times per year will only further wealth disparity in our country.

Ruth Duffie — Jun 23, 2026
Subject: S7-2026-15 From: Ruth Duffie Affiliation: Jun. 23, 2026 NO ONE IS ABOVE THE LAW! HONOR OUR LAWS AND ENFORCE THEM OR LOSE YOUR AUTHORITY AND RESPECT FOR OUR LAWS! AND FURTHER LOSE LAW AND ORDER WHICH WILL UNDERMINE AND DESTROY THIS NATION! TRY THEM - FIND THEM GUILTY - AND LET THEM PAY THE FINE OVER TIME! BUT DO NOT IGNORE OR DISMISS THE GUILTY AND DIMINISH AMERICA'S LAWS! HIRE MORE ATTORNEYS AND PAY THEM WITH THE FINES THEY GET. DO SOMETHING - BUT DON'T IGNORE THE LAW OR YOUR RESPONSIBILITY TO ENFORCE IT!

Respectfully,
Ruth (Duffie) Natello

Ruth Heinz — Jun 23, 2026
Subject: S7-2026-15 From: Ruth Heinz Affiliation: Jun. 23, 2026 Keep the quarterly reports in place, please. “White collar” abuse causes terrible trouble for victims. Scaring the would-be fraudsters with real punishments for lying and cheating makes them count the cost t themselves. Don’t let up!

Sent from my iPad

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ruth helm — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: ruth helm Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I question who is in control at the SEC right now pushing for the reduction in reporting from quarterly to twice a year. Who benefits from this change?
Quarterly reporting became part of the law after the Enron debacle. So many common investors lost their retirement funds from the flagrant corporate fraud at Enron, which prompted the increased

frequency of SEC reporting.
Changing the rule benefits insider traders and ruthless CEOs who seek to line their own pockets. It allows more time for cover ups. The more time between reporting dates reduces current information available to public investors.
We cannot allow this.

Ruth Howell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Howell Affiliation: Jun. 23, 2026 My name is Ruth Howell and I am a retired school administrator. I depend on my investments for retirement income and I prefer to be informed about what is happening at reasonable intervals. Quarterly works well and it should continue as it is.

Ruth JOYNER — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth JOYNER Affiliation: Jun. 23, 2026 Keep it quartly

Sent from my iPhone

Ruth Lerner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruth Lerner The reporting requirements for public companies should not be reduced to semi-annually. Semi-annual reporting would greatly diminish the investor's ability to make decisions based on current information. If the current 45 day filing deadline is maintained a semi-annual financial statement would be available 7.5 months after the previous report. That is simply too much of a time lapse and provides too long a window of opportunity for fraud as well as hiding negative operating results.

Ruth Linn — Jun 23, 2026
Subject: S7-2026-15 From: Ruth Linn Affiliation: Jun. 23, 2026 I'm retired. But the quarterly reporting rule is extremely important to maintaining healthy businesses, healthy investing and maintaining an integrity in the "invisible hand" by making, and keeping, it more visible. Please maintain quarterly reporting and CEO signatures! Thank you. Ruth Linn

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Ruth Marra — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Marra Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's absolutely ridiculous idea of ending quarterly reporting!! I don't want this change. I think it's dishonest and puts every day investors, like me at risk!

Ruth Miles — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Miles Affiliation: Jun. 23, 2026 extending the time period will promote fraud and incompetency by giving people too much time to cover up and/or hide

both. A competent, honestly run business should have no problem with filing papers quarterly.

Ruth Rivera — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Rivera Affiliation: Jun. 23, 2026 The proposal to end quarterly reporting and only require semiannual reporting is deeply flawed and does nothing to keep investors safe. Please do NOT implement this.

Ruth Rosenthal — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Ruth Rosenthal Affiliation: Jun. 23, 2026 Keep quarterly reports! Keep companies accountable!

Sent from my iPhone

Ruth Sanders — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Sanders Affiliation: Jun. 23, 2026 Continue quarterly.

Ruth Sanders — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Sanders Affiliation: Jun. 23, 2026 Keep quarterly.

Ruth Simmons — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ruth Simmons Affiliation: Jun. 23, 2026 Keep it as it currently is.

Ruth Wenzel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ruth Wenzel Affiliation: Jun. 23, 2026 More government scamming of the public. Shouldn’t government be protecting all the people? Or now that the wealthy are in charge, the rest of us are fair game to be destroyed?

Sent from my iPhone

Ruthann Rackawack — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ruthann Rackawack Affiliation: Jun. 23, 2026 Please keep quarterly requirements. Semiannual leaves too much time to doctor books and hide issues. I was a CFO for White County Georgia.

Ruthbea — Jun 23, 2026

Subject: S7-2026-15 Comment From: Ruthbea Affiliation: Jun. 23, 2026 Please keep quarterly reporting. The United States has some of the most powerful and important companies in the world and a business ecosystem of millions of suppliers, other businesses, investors and consumers depend on quarterly reporting.

Ruthbea Yesner
IDC, Group Vice President

Sent from my iPhone

Ruthie Petitto Individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruthie Petitto I disagree with the proposal to reduce the times per year that companies need to disclose their public reports. This is crucial information for those of us who are risking our own funds without institutional investment behind us. Do not change this! It will only hurt those of us who want to remain individual and informed, leaving room for those companies we are investing in to obscure their success or failures. We demand transparency.

Ruthie S. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ruthie S. Quarterly reporting helps to keep the public companies honest.

Ryan Buxman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ryan Buxman I oppose cutting reporting from 4 times per year to 2 times each year. Less transparency is a negative for investors.

Ryan Cawelti — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ryan Cawelti Nothing good comes from reducing the transparency of corporate earnings reporting. The companies will still likely be tracking this quarterly anyway because no competent leader is going to look at these numbers only twice a year. This isn't being proposed for cost savings, this is being pushed to avoid transparency and is now being supported by the very agency that is supposed to be protecting its citizens. I know people in this administration are inclined to do the bidding of those lining their pockets, but I am going to challenge you to actually do the right thing for once and hold corporations accountable and continue the quarterly reports. I don't think you will but would love to be wrong about this administration, just once.

Ryan Colgan — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Colgan Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please help save the little guy! As an individual investor, I rely heavily on quarterly reporting to help determine my portfolio decisions. Eliminating this reporting will only empower the super wealthy to become more powerful and shut out the little people like me.

thank you for your consideration,
Ryan Colgan

Ryan Moffett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ryan Moffett I am an individual active investor and request to keep quarterly reporting active. I rely on these to make informed decisions. I believe that reducing these reports to twice per year will create greater volatility and reduce transparency.

Ryan O — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ryan O Please keep SEC filings quarterly. Less information makes investing riskier not safer. These guidelines were put in place for a reason and only by maintaining them can we prevent abuses like those that happened at Enron from happening again. I would even advocate for monthly reports. The security of people's retirement and the entire stock market depends on frequently updated analytics. The more informed an investor is about the companies they buy shares in- the better. Thank you, Ryan O.

Ryan Porter Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ryan Porter Please keep the current rule requiring companies to report quarterly. The average American saving for retirement depends on this information to make good investment choices, and reducing reporting to semi-annual decreases our visibility in real-time and makes it more difficult for us to make informed decisions.

Ryan Simpson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ryan Simpson Affiliation: Jun. 23, 2026 Transparency is necessary to prevent fraud and also prevent irrational and unacceptable risk.

I work in a financial environment and cannot stress how important quarterly reporting is.

Thank you,
Ryan Simpson, MBA
Former holder of a Series 6 license

S A — Jun 23, 2026
Subject: S7-2026-15 Comment From: S A Affiliation: Jun. 23, 2026 bi annual is plain wrong, keep it at quarterly or make it monthly!!

S Brown — Jun 23, 2026
Subject: File No. S7-2026-15 From: S Brown How do you make financial decisions without knowing what businesses are doing? Only hearing how a business is doing twice a year isn't good, especially in this current climate of 'screw everyone, and pocket the gold.' It doesn't make sense to take the foot off the gas now, businesses will leverage that especially here in America. We must hold ourselves to higher standards. We must hold these businesses accountable. They can wreck our economy so quickly by tanking. Having them running is a great thing, but they need to stay accountable.

S Capps — Jun 23, 2026
Subject: S7-2026-15 Comments From: S Capps Affiliation: Jun. 23, 2026 If quarterly is working, let it alone. Companies need to be accountable to their shareholders.

S Engel Phillips — Jun 23, 2026
Subject: S7-2026-15 Comments From: S Engel Phillips Affiliation: Jun. 23, 2026 There is absolutely no justification for cutting either the number or frequency of reports. The three months interval seems to have worked well for the last 50 years. So let's leave it that way.

Sent from my iPhone

S Kania — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: S Kania Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
So you're moving with the current administration to be more corrupt. More ways to make the wealthy richer and life harder for the average person. Don't allow this change, we've seen to many bad decisions for the American people. Don't allow for another one. Leave this alone.

S L Simpson — Jun 23, 2026
Subject: S7-2026-15 Comments From: S L Simpson Affiliation: Jun. 23, 2026 I am retired. I depend on my invested money. I need to know as quickly as possible if my investments are in trouble. Quarterly reporting is what helps make money decisions.

Sent from my iPad

S La Pierre — Jun 23, 2026
Subject: S7-2026-15 Comments From: S La Pierre Affiliation: Jun. 23, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Respectfully,

J.S. Stone

S P — Jun 23, 2026
Subject: Comment on S7-2026-15 From: S P Affiliation: Jun. 23, 2026 I don't support less than quarterly reporting of public companies. I can't imagine why the SEC would allow more ways for companies to grift. Of wait, I forgot, you're all in on it.

Signed,

A middle class realist!

S Rivera — Jun 23, 2026
Subject: S7-2026-15 Comments From: S Rivera Affiliation: Jun. 23, 2026 Hi! My name is Stephanie and I work for local government as a program assistant. Prior to my current position I worked in the private sector ensuring licensing was in compliance. I am fully aware of the burden on companies that government regulations can cause. However, that must be balanced with protection for the public. This proposal provides very minimal benefits for legitimate businesses while only protecting shady entities and potentially harming anyone with retirement or educational investment accounts. This proposal should not be implemented.

S T — Jun 23, 2026
Subject: S7-2026-15 Comment From: S T Affiliation: Jun. 23, 2026 The only reason to change this is to allow corporations to hide activity from investors. I strongly disagree with this proposed change and urge you to do the right thing and reject it

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S Townley Retired banker — Jun 23, 2026
Subject: File No. S7-2026-15 From: S Townley I agree with other Motley Fools that this is. Poor idea to only have financial statements twice a year. Too much can happen in six months that is not visible to the investor and these reports are one of the few objective sources of data that we have. Thank you for considering keeping a quarterly reporting. For most companies.

S. Bluestone Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: S. Bluestone I don’t believe less is better. As a shareholder/owner, I want to be informed at least quarterly.

S. Ennis No professional affiliation — Jun 23, 2026
Subject: File No. S7-2026-15 From: S. Ennis This proposed change of rules will not benefit the

public - it will only benefit corporations. The United States needs to get back to the business of protecting it's citizens from predatory corporate practices. This is simply unacceptable.

S. S. — Jun 23, 2026
Subject: S7-2026-15 Comments From: S. S. Affiliation: Jun. 23, 2026 Keep it to quarterly! We all want to know what's happening!! My name is Shawna Southern, I'm retired. This matters to me because I want to know what's going on!

Sent from my iPhone

S. Sun — Jun 23, 2026
Subject: File No. S7-2026-15 From: S. Sun Transparency and open access to information are the keys to a healthy economy, and to financial markets. In the long run, it will benefit us all. With limited information and unfair practices, retail investors will view it as a higher-risk option and eventually keep away from investing in stock markets.

S. Swink — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: S. Swink Affiliation: Jun. 23, 2026 DoTo the Securities and Exchange Commission:
Do not do away with quarterly reports!!!

Sabine Cray — Jun 23, 2026
Subject: S7-2026-15 From: Sabine Cray Affiliation: Jun. 23, 2026 Why give up something that has worked well and effectively? Keep the status quo.
Sabine Cray
Retired director of Communications and Marketing, UMass
Amherst, MA

_____
Sabine Cray
(413) 275-8146

Sabrina Denton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sabrina Denton Affiliation: Jun. 23, 2026 As someone not in finance, quarterly reports help me understand the decisions I'm making and in my opinion are absolutely essential to a free market. It is about horrible idea to strip that away and give more power and secrecy to large corporations. I live in San Jose California and am in the environmental field.

Sent from my iPhone

SABRINA TRUESDELL — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: SABRINA TRUESDELL Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Now, more than ever, financial transparency is paramount. As consumers and investors, quarterly reports are a non negotiable. How will that action instill consumer confidence? Continue quarterly reports. You can hold virtual meetings and share electronically, which is not be a burden of effort, unless you are trying to hide something.

Sachiv Mehta — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sachiv Mehta Please keep the reporting to be frequent (4x yearly) in order to maintain equal levels of information between ordinary investors and insiders and their stakeholders.

Sadona Harris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sadona Harris Affiliation: Jun. 23, 2026 So much is it stake! Keep them quarterly and the public could have more assurance of what we are being told! It is our livelihoods that matter!

Sent from my iPhone

Safiya Jeremiah — Jun 23, 2026
Subject: File No. S7-2026-15 From: Safiya Jeremiah Transparency is vital to safety. Please protect US citizens.

Sage Clack — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sage Clack Affiliation: Jun. 23, 2026 Dear [Recipient Name],

It appears that the current direction prioritizes large corporations and billionaire investors at the expense of everyone else. This approach seems incredibly short-sighted and only serves to benefit those looking to exploit the system. By moving forward this way, it looks like you are simply handing them a win.

Sahill Yadav — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sahill Yadav Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: KEEP QUARTERLY REPORTING!!!

Saibal Saha — Jun 23, 2026
Subject: File No. S7-2026-15 From: Saibal Saha The current practice of quarterly reporting by US companies is much more useful and valuable to investors than the European system of Semiannual

reporting with bare bones disclosure in between. It also holds company management more accountable by requiring them to provide detailed commentary by line item on the financials compared to their outlook. This quarterly reporting practice should thus be continued in the interests of all investors as well as other stakeholders in US listed companies.

Said Belali — Jun 23, 2026
Subject: File No. S7-2026-15 From: Said Belali La volatilité ou le coût du capital augmentera par les résultats d'entreprises émergentes pour les opérations d'initiés et les rachats d'actions car l'évaluation des investisseurs aides les dirigeants de se concentrer sur des objectifs à long terme puisque moins de publications financières signifient des fenêtres plus restreintes si les entreprises continuent à publier pour satisfaire leurs analystes la charge de travail administrative ne diminuera pas réellement cela libère les dirigeants par une flexibilité bienvenue du fardeau réglementaire des petites capitalisations mais elle risque d'allonger les périodes de black-out boursier.

Said G Signor Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Said G Signor I believe a semi annual corporate performance reports to be wholly inadequate and would substantially increase market volatility and fester the rumor mill. As an investor/ owner of many companies my only credible source of information is the corporate entity itself. Also the benefits to investors, markets, regulators and government entities by far exceeds any potential cost savings. Furthermore such delayed reporting could foster corporate complacency and stale information could cause great harm to the integrity of any business especially as it pertains to mega and large corporations where a significant number of constituencies rely on quarterly updates. Thank you for your consideration. Respectfully, Said Signor

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Saleem A Khanani Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Saleem A Khanani I prefer quarterly earnings report to stay better informed about the company financials.

Saleem Nasser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Saleem Nasser Affiliation: Jun. 23, 2026 I want to keep statements quarterly, semi annual is too long of time frame for keeping accurate records.

Sent from my iPhone

Sallee McDermitt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sallee McDermitt Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

As. highly educated MBA and CPA I implore you NOT to stop wiarterly SAeC reporting. I research compsniews for a living as an underwriter and know the importance of tracking quarterly trends. This is particularly important with companiees with limited liquidiry snd high cash burn.

Further Inestors need transparency . I can predict major swings in the stock market because of semi annual reporting due to predictable surprises. And it invites fraud.

Keeo quarterly reporting!

Salli Slaughter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Salli Slaughter Affiliation: Jun. 23, 2026 I am a small investor, and this change would be highly detrimental to me and other investors like me. There is no GOOD reason to do this, and plenty of BAD ones. Every time the SEC lets go of the reins, most of us lose. Don't do it.

Sent from my iPhone

Sally DeHaven — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sally DeHaven Affiliation: Jun. 23, 2026 The SEC must continue to submit quarterly reporting.
I am Sally DeHaven.
I am a retired law enforcement officer.
This matters to me because I have worked hard for the money I've saved and wish to keep it!

Sent from my iPhone

Sally Lamm — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sally Lamm Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
why? How much are you pocketing to do this for Trump and his goonies?

Sally M — Jun 23, 2026
Subject: S7-2026-15 From: Sally M Affiliation: Jun. 23, 2026 The quarterly reporting was made law for a reason. I'm sure nothing has changed to justify making any CEO LESS a ccountable. Leave it the way it is!!

Sally Metzler

Sally Ribeiro — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sally Ribeiro Affiliation: Jun. 23, 2026 Report quarterly reporting. We need to go forward not backward. Come on!
S

Sally spires — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sally spires Affiliation: Jun. 23, 2026 This is detrimental and also creates an unequal advantage.

Sally VanZandt (ASGT) — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sally VanZandt (ASGT) Affiliation: Jun. 23, 2026 Quarterly reporting has been crucial for maximum transparency in corporate operations. Please don’t change this if you care at all about the average stockholder!

Sally VanZanst
Get Outlook for iOS

Sam Angelos — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sam Angelos Affiliation: Jun. 23, 2026 We do not need more corruption from corporations and we need more people paying taxes so we don’t go bankrupt over trumps big beautiful bill. Thank you

Sent from my iPhone

Sam Beane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sam Beane Affiliation: Jun. 23, 2026 I think we should keep quarterly reporting. Do not change to six month reports.

Sam Beane

Sent from my iPhone

Sam Blankemeyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sam Blankemeyer Affiliation: Jun. 23, 2026 I rely on quarterly reporting when investing in a company. If companies start hiding their financials I will sell all of my stock.
The old saying "If it ain't broke don't fix it. " most certainly applies here.

Sam Egger None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam Egger Please keep quarterly reports. Help keep stock owners tracking how companies are doing.

Sam Garcia — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam Garcia In an age where we need more transparency than ever, the worst thing we can do is leave us even more in the dark on what is happening in our economy. Some would prefer to keep the public out the know all together, but this is anti American and further feeds into what those in power want and give us retail buyers less information to make decisions on what to do. We already have problems with insider trading information and we would give these people even more power than they already have by leaving us in the dark. Don't erode the public's already eroding trust in our economic system. Transparency is one of the few things we can shine and showcase the world how it's supposed to work Best Regards, Sam, hospital supervisor

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Sam Howard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sam Howard Affiliation: Jun. 23, 2026 No because this will fuel dark money into elections.

Sent from my iPhone

Sam Islam — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam I need quarterly reports

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Sam Munasinghe The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam Munasinghe Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Sam Politinsky — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sam Politinsky Affiliation: Jun. 23, 2026 The SEC has a duty to protect the people do your job. It's unacceptable.. don't let companies make their own rules. Have a spine.

Sent from my iPhone

Sam Scarbrough Motley Fool Client — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam Scarbrough See no benefit to fewer reporting periods. All these corporations have received huge tax benefits at the cost of citizens and services. They are making the highest profits in history. Transparent frequent reporting is a necessity for investors trust. Such is the service we expect through timely ethical responsibility and communication of significant events and actions.

Sam Sehdev O.D. — Jun 23, 2026

Subject: File No. S7-2026-15 From: Sam Sehdev I am deeply concerned about the recent proposed shift to biannual financial reporting. Decisions like these are often against the interests of retail traders like myself. We feel increasingly as though these decisions benefit the richest people and corporations and keep retail investors in the dark even longer. We deserve to know how a business that we "own" is performing throughout the year. If it were up to me, I would want reports every month; if the CFO can get them anytime he or she wants, why are proposals to limit disclosure for retail investors even being entertained.

Sam Steele The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sam Steele I am against the reduction in reporting that companies currently have to abide by. When I invest in a company and become an owner in it I need reports that keep me up to date on how the company is doing. I need regular transparent communication in what is going on with the company I am invested in. Thank you for taking the time to consider this letter. Sincerely, Sam

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Samantha LaClair — Jun 23, 2026
Subject: File No. S7-2026-15 From: Samantha LaClair The reduction in frequency of reporting will only reduce the information we owners have. I do not support the movement toward semi-annual reporting. This would reduce accountability and transparency.

Samantha Shelton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Samantha Shelton Affiliation: Jun. 23, 2026 Keep quarterly.
Samantha
Pharmacy

Samantha Wilson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Samantha Wilson Affiliation: Jun. 23, 2026 Further altering rules to benefit corporate wants has become the everyday in this country. We are pitied, feared, hated. The world knows this is all wrong. You do too. Big business doesn't need more assistance. Obscene doesn't begin to cover it.

Samara Chapple — Jun 23, 2026
Subject: S7-2026-15 Comments From: Samara Chapple Affiliation: Jun. 23, 2026 I am a sociology instructor who teaches about white-collar crime, corporate misconduct, and the social harms that can result when powerful institutions operate without adequate oversight and transparency.

For this reason, I oppose proposals that would reduce the frequency of corporate reporting requirements.

Quarterly reporting is not merely an administrative requirement. It serves as an important mechanism of accountability by providing investors, regulators, journalists, researchers, and the public with timely information about corporate performance and risk. While no reporting system can

completely prevent fraud or misconduct, more frequent disclosures increase transparency and make it more difficult for serious problems to remain hidden for extended periods of time.

In my courses, students often learn about corporate scandals, financial crises, environmental harms, and other forms of elite deviance. One of the recurring lessons is that accountability mechanisms matter. Transparency does not eliminate misconduct, but it helps identify warning signs earlier and allows stakeholders to respond before problems become larger and more costly.

Reducing reporting frequency would provide less information to investors and the public, increase information asymmetries between corporate leadership and other stakeholders, and potentially delay the discovery of significant financial or operational concerns. The individuals most affected by these failures are often not executives or major shareholders, but employees, retirees, consumers, communities, and taxpayers.

From both an educational and public-interest perspective, quarterly reporting represents a reasonable and valuable safeguard that promotes market transparency, informed decision-making, and public trust. I encourage the Commission to maintain existing quarterly reporting requirements.

Samara Chapple
Instructor

Samuel Alford None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Samuel Alford Corporate financial reports are essential to keep investors informed. Reducing the number of these reports is not in the best interest of the investing public. Reports should continue to be issued quarterly.

Samuel Amoia — Jun 23, 2026
Subject: S7-2026-15 Comment From: Samuel Amoia Affiliation: Jun. 23, 2026 The SEC needs to keep quarterly reporting with Wall Street. You cannot give them a big gap like that and again we have to go after corporations they have become the real enemy of America and the American people need to smarten up before they have someone telling them what time you gotta get up what time you’re going to bed? What time you gotta shut your lights off because this is where Republicans are bringing us?

Sent from my iPad

Samuel Foley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Samuel Foley I think it would be a dire mistake to reduce the number of reports from companies down to two. Remember Enron and that catastrophe. lets not repeat ourselves again.

Samuel M Bowden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Samuel M Bowden Reducing the quarterly reporting to twice-per-year is taking a step backward from financial transparency. I fully support keeping the current

reporting frequency and processes. As an investor, I deserve to know how the companies I invest in are doing on a frequent, regular basis in order to avoid keeping ownership in a business that's not doing well. It will also be costly for companies to change their current reporting systems and practices.

Samuel Shepard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Samuel Shepard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why does the benefit of quarterly reporting outweigh the cost?
First off, I think we are all aware that the world economy moves at a faster pace than it ever has. This, by itself, indicates that a culture of quarterly check-ins is needed more than ever before. Secondly, as a financial analyst who worked 8 years within CVS Health, my opinion is that it is helpful internally for a company to take their own pulse every quarter as well as helpful to investors. Third, as an economist, I know that these reports are a critical data point for how the economy is and where it is headed. This will become even more true with the help of AI, which will increase the ability of analysts to digest quarterly reports even more efficiently, helping the US to maintain its status as the most dynamic economy in the world.

Samuel Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Samuel Smith In my opinion it is not prudent to reduce communications to stock holders from four communications a year to two.

Samuel Zweifel — Jun 23, 2026
Subject: S7-2026-15 Comments From: Samuel Zweifel Affiliation: Jun. 23, 2026 Please keep quarterly reporting via form 10-Qs. Retail investors need as much information as possible.

Cheers,
Samuel C Zweifel
Samuel.Zweifel@gmail.com

Sande Raabe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sande Raabe Affiliation: Jun. 23, 2026 As an investor I depend on the quarterly statements to make investment decisions. Please keep quarterly reports.

Sande Raabe retired educator

Sande Raabe
Sandehill Farm
Somerville, Ohio

Sandeep Arya — Jun 23, 2026

Subject: File No. S7-2026-15 From: Sandeep Arya I would Like to keep current quartery reporting structure intact.

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sander b shipper Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: sander b shipper As a successful long term investor, quarterly reports are a bare minimum. My ability to make decisions is based on information, more information allows me to make informed decisions. The cost savings would be negligible if any. Keep the reports quarterly!

Sandi Cather Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sandi Cather I am against companies reporting just two times a year. Four times a year helps us keep better informed. Even MORE would be fine with me. Do not cut this down to two times a year! I feel this is very important. It is important that we all stay informed! Please leave the reporting from companies at four times a year. Thank you!

Sandi Milam — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandi Milam Affiliation: Jun. 23, 2026 Keep quarterly

Sandi Milam

Sandra — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Affiliation: Jun. 23, 2026 Consumers need quarterly reports. The information is critical and if a company is up to nonsense a lot can happen in a year!

Sandra Aiken — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Aiken Affiliation: Jun. 23, 2026 Keep the quarterly reporting to maintain integrity for all. Accountability is essential in corporations as well as transparency. Who is behind this change and why??
Sandra Aiken, Retired former Medical Insurance employee

Sent from my iPhone

Sandra Aiken — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sandra Aiken Affiliation: Jun. 23, 2026 No! Accountability matters! Transparency is needed! Things can happen affecting citizens without reporting. Keep the quarterly reporting!!

Sent from my iPhone

Sandra Anjard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Anjard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I have worked as an accountant at publicly owned companies. Some of them play fast & loose as it is. If anything, we need stricter rules and more accountability, not less.

Sandra Bowers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Bowers Affiliation: Jun. 23, 2026 Do not go back to. Bi yearly reports As an 84 year old stock I need to stay aware of my investments

Sent from my iPhone

Sandra Brand — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Brand Affiliation: Jun. 23, 2026 Keep checking the records Quarterly.

Sandra Bryant — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Bryant Affiliation: Jun. 23, 2026 It Is Not Right, We Are Not Stupid People. We Will NEED This Money Way MoreThan You Ever Will. It Is Rotten What This Thinking says So Very Wrong and GOD IS WATCHING ALL.
At First
I could not believe what I was reading.

Sent from AT&T Yahoo Mail on Android

Sandra Carlos The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sandra Carlos I disagree with the proposal to allow semiannual reporting. As an investor I want to know the financial condition of the companies each quarter.

Sandra Caster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Caster Affiliation: Jun. 23, 2026 Quarterly reports are critical for investors to monitor the progress and veracity of their companies and management.

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sandra celli — Jun 23, 2026

Subject: S7-2026-15 Comment From: sandra celli Affiliation: Jun. 23, 2026 Dudes, really? How stupid do you think everyone is?

Sent from my iPhone

Sandra Counard Stowell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Counard Stowell Affiliation: Jun. 23, 2026 Sandra Counard Stowell, retired and let's keep information available to be accessible to make good decisions.

Sandra Cripps — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Cripps Affiliation: Jun. 23, 2026 Keep Quaterly reporting. I would think you'd want it for your own sakes. Would you not want to know before you invest that that stock or heavily loaded find is about to tank? Did Enron mean nothing?

Sandra Dillon — Jun 23, 2026
Subject: Do not change reporting rules From: Sandra Dillon Affiliation: Jun. 23, 2026 To whom it may concern,

CEOs and CFOs need to sign the financial reports of their corporations every quarter to ensure the stability of our economy. Transparency is necessary to prevent long term fraud from impacting our economy.

Sincerely
Sandra M Dillon
506A Piccadilly St
Edinburg, VA 22824

Sandra Dillon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Dillon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To ensure transparency in the financial markets, corporations must submit financial reports every quarter. Fraud and mismanagement hide in the darkness. Investors must be informed of corporate actions.
Sincerely,
Sandra M. Dillon

Sandra Faust — Jun 23, 2026
Subject: S7-2026-15 From: Sandra Faust Affiliation: Jun. 23, 2026 I am retired, lost my house in the 2008 fiasco, don't change the system to this worse schedule. Keep companies accountable to the

public.

Sandra Foster — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Foster Affiliation: Jun. 23, 2026 Please keep them accountable.

Sent from my iPhone

Sandra Galanakis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Galanakis Affiliation: Jun. 23, 2026 Don't do it! Stop working against the average individual/family. I worked my entire life and fought to save anything at all. I have done without to try and have something to live on in retirement. I worked past 72 until my hands were plagued by arthritis. I've done all I can to not be a burden to those I love. This change would devastate me, and those like me, in the last chapter of our lives. Just don't do it!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sandra Greene — Jun 23, 2026
Subject: S7-2026-15 From: Sandra Greene Affiliation: Jun. 23, 2026 Donot roll back this provision. It’s thr least you can do for hard- working people

Sent from my iPhone

Sandra Harrison — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Harrison Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I use quarterly reports to make decisions about my retirement and savings. Please continue with the quarterly reports.
Sandra Harrison

Sandra Kazandjian — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Kazandjian Affiliation: Jun. 23, 2026 If you don’t have anything to hide from why are you wanting less notifications?? Something very fishy here!!!!

Sent from my iPhone

Sandra Moore — Jun 23, 2026

Subject: S7-2026-15 Comments From: Sandra Moore Affiliation: Jun. 23, 2026 This should stay the same. Businesses should be required to report quarterly.
Thank you,
Sandra M Moore

Sandra Porras — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Porras Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: stop him from ruining our country before its too late. His lying to the American people, now this...stop him now...Thank you..

SANDRA PRUNIER — Jun 23, 2026
Subject: S7-2026-15 Comments From: SANDRA PRUNIER Affiliation: Jun. 23, 2026 Please keep it quartly

Sent from my iPad

Sandra Q Woosley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Q Woosley Affiliation: Jun. 23, 2026 Who's side are you on??!

Sandra Q
goodnewsfromgabriel
May all your news be GOOD NEWS

Sandra Roberts — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Roberts Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please do not limit reports to investors to every 6 months. The more often investment earnings/losses are reported, the more inverstors can keep track of the well being of their investments.

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sandra robinson — Jun 23, 2026
Subject: S7-2026-15 Comments From: sandra robinson Affiliation: Jun. 23, 2026 You are either as crooked as the insider traders, or your bought off, investigate bank accounts and fix this💯😡

Sent from my iPhone

Sandra Valdivia — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Valdivia Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports are necessary to keep everyone informed and have the same information.

Sandra Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandra Walker Affiliation: Jun. 23, 2026 No way! More blatant corruption!

Sandra Webb — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Webb Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Truth and transparency with timely knowledge transmission to investors is THE key for us to make good decisions! Fairness across the board means we can support the businesses we deem relevant and important. There is already WAY too much fraud and cheating by insiders. Without investing, we cannot hope to grow our retirement nor keep savings from dwindling. There is plenty of bad advice and insider trading. What we REALLY NEED is to STOP INVESTING by government insiders whose only goal is to get rich quick, thereby running the stock market. Every day we see and hear about insiders investing in whatever so they can "push" something (drones come to mind), thereby influencing everything within that reach. This should NOT happen.
Thank you, sincerely,
Sandra Webb

Sandra Weiten — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandra Weiten Affiliation: Jun. 23, 2026 Going dark for 6 months does not promote transparency and allows insider trading and fraud to expand.It allows misrepresention to employees,investors,and others that are not "in the know."

Sandra Weitkamp — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Weitkamp Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not change the way securities change reporting. The general public needs this information on a quarterly basis not 2x a year

Sandra weitkamp

Sandy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Affiliation: Jun. 23, 2026 Sandra Smith, retired investor! Do not go back to 1950’s! Keep the quarterly reporting! With all of the fraud going on, we must not give them more time to steal our limited funds and get away with it!

Sandy Agee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sandy Agee Please do not pass S7-2026-15 to limit reporting to two a year! As an investor I need to stay current on a business's activities to know if their performance is acceptable or if reconsideration of my holdings might be mandated. I strongly oppose limiting information to only twice a year. Sincerely, Sandy Agee

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SANDY CURRY — Jun 23, 2026
Subject: S7-2026-15 Comment From: SANDY CURRY Affiliation: Jun. 23, 2026 Yes quarterly

Sent from my iPhone

Sandy Foley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandy Foley Affiliation: Jun. 23, 2026 If this is shut down to every 6 months, it would make it impossible to keep track of my investments. This is not feasible. I would lose control. Which means goverment is trying to take control

`A`ohe pau ka `ike i ka hâlau ho`okâhi.
All knowledge is not taught in one school.
One learns from many sources.

Sandy Gill — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Gill Affiliation: Jun. 23, 2026 It is just wrong to let companies go dark for 6 months. My vote is no!

Yahoo Mail: Search, Organize, Conquer

Sandy Kramer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Kramer Affiliation: Jun. 23, 2026 Too much can happen in three months, favorable or not. We need to be kept apprised of the company's status for the safety of our investment and peace of mind.

Sent from my iPad

Sandy Locke — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Locke Affiliation: Jun. 23, 2026 Quarterly reporting is needed so that investors can determine the health of the companies in which they are looking to invest. Visibility is a key to smart investing! Why change a system that is working well?

Sandy O'Gorman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandy O'Gorman Affiliation: Jun. 23, 2026 Quarterly reporting is key to accoubtai

Sandy O'Gorman
sandy.ogorman@gmail.com
+1-408-888-5956 mobile

Sandy Reed — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Reed Affiliation: Jun. 23, 2026 The transparency of quarterly reporting is a necessity. Keep the current schedule.

S. Reed
Retired

Sent from my iPhone

Sandy Scardino — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Scardino Affiliation: Jun. 23, 2026 Sandy Scardino, senior citizen. You are endorsing theft. And those aren't victimless crimes. The ripple effect of theft at this level flows out to people like me, who struggle to get by. If anything, you should be examining these CEOs more often, not less often. Or does EVERYONE have their hand in the till?

Sent from my iPhone

Sandy Taylor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandy Taylor Affiliation: Jun. 23, 2026 Quarterly is the minimum that should be allowed. Retirement plans are at risk at a time when Social security is too! Too much can change in 6 months.

Sandy Taylor, CFO of a Credit Union that has to report quarterly.

Sandy Weitkamp — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Weitkamp Affiliation: Jun. 23, 2026 Do not change these rules. As an investor who does not have access to inside infirmation, I need to have regular updates (
1/4ly) not by monthly
Sandy weitkamp

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sandy wheeler — Jun 23, 2026
Subject: S7-2026-15 Comment From: sandy wheeler Affiliation: Jun. 23, 2026 Please SEC leave reporting as it is. We need the transparency during these times.

Sandy White — Jun 23, 2026
Subject: S7-2026-15 From: Sandy White Affiliation: Jun. 23, 2026 This is not a burden on companies to publish quarterly. This keeps them a bit more honest and allows us more transparency in trying to grow our savings.

Sandy Williams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sandy Williams Affiliation: Jun. 23, 2026 This is irresponsible and highly suspectt in its intent. You all know this is a horrible idea so who is really pushing it! Which one of the donor class has bought them out.

Sandy Woods — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sandy Woods Affiliation: Jun. 23, 2026 Please keep Company reporting at Quarterly. We need more transparency, not less. Look what happened with Enron. Do not make this change could be devastating to investors as we've learned in the past.
Sandra Woods
Retired/American Airlines

Sent from my iPhone

Sanford Pereira — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sanford Pereira I'm against the change from quarterly to semi annual reporting. The lack of transparency will erode investor trust in a system that's already being doubted upon due to the visible apparent insider trading and market manipulation by the POTUS.

Sanford Watson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sanford Watson I believe it is a mistake to reduce the number of times to report to two a year instead of 4. Monthly would be better for investors, but might prove to

be too onerous for those who have to prepare the reports. Reducing the number of times per year a company has to report reduces transparency.

Sanjay Mishra — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sanjay Mishra The proposal allowing companies to optionally report semiannually is detrimental to transparency, corporate accountability, and risks insider trading. While some international regulatory agencies have moved away from quarterly reporting, the U.S. stock market is much larger and more influential than those of its peers. Quarterly updates guarantee that the market has continuous, decision-grade data. Less frequent reporting will increase information gaps, which can lead to larger, more dramatic stock volatility when hidden issues are finally revealed. Quarterly reporting ensures that corporate executives are consistently held accountable for their financial performance and strategy, preventing prolonged periods of poor management from going unnoticed. Moreover, more frequent public reporting significantly reduces the advantages of private information, thereby reducing the potential for insider trading.

Sanjay shah The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sanjay shah There should be no changes in the reporting requirements

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Santiago Leon — Jun 23, 2026
Subject: S7-2026-15 From: Santiago Leon Affiliation: Jun. 23, 2026 Mistrust of business and government are at an all time high. Disclosure is like sunlight-it cleans and makes things bright. A quarterly report is the least we can expect from our spoiled oligarchs . Posted by Santiago Leon of Pinecrest, Florida. I am a retiree dependent in part on investments in public companies.

Santiago Leon - 305-439-4338 - sleon@sleonsolutions.com - Sent from my phone

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Sara Bernard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sara Bernard Affiliation: Jun. 23, 2026 Quarterly reports are really important when it comes to determining whether a business is on track or not. Maintain it a steady drumbeat keeps leadership accountable. Please don’t end it.

Thank you,
Sara Bernard
1600 23rd ST SE
Washington, DC 20020
Sent from my iPhone

Sara Cecil Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sara Cecil This is such a bad idea that its perpetrators are not even trying to hide how bad it is. Do the right thing, people.

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sara clark — Jun 23, 2026
Subject: S7-2026-15 Comment From: sara clark Affiliation: Jun. 23, 2026 Quarterly reporting must be continued. It levels the playing field for non-institutional investors and those managing their retirement income. Anything less than this is an attack on the common people in favor of those who seek to be fiduciarily irresponsible.

Sara Dixon — Jun 23, 2026
Subject: File No. S7-2026-22 From: Sara Dixon Please do not lengthen the time between financial disclosures to six months..there is already far too much fraud this will just add more chances to hide it at our expense. If the gov entities actually were good stewards of our hard earned money that would be one thong..but when spent willy nilly because its just numbers on paper to them and no one bothers to ensure its going where its supposed to, then this is a ridiculous ask to further blind us. Get your act together. We budget and manage our finances. If you cant do it right, then stop taxing us until you can.

Sara Eneboe — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sara Eneboe Affiliation: Jun. 23, 2026 Keep the quarterly as a solid check through the year. Small business does this and more. Keep accountability with ALL large corps.

Sent from my iPhone

Sara King — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sara King Affiliation: Jun. 23, 2026 Sara King
Mammography Technologist
Of course reporting should remain quarterly. Transparency is better served with more frequent reporting!

Sent from my iPhone

Sara Magee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sara Magee Affiliation: Jun. 23, 2026 This quarterly requirement was established for a reason. There is no reason to remove it now especially with the Trump administration in power. Everyone is aware of the graft and manipulation of this presidency. We need all the information we can get to try to keep matters clear to the public.

Sent from my iPhone

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sara oneillaroune — Jun 23, 2026

Subject: S7-2026-15 Comments From: sara oneillaroune Affiliation: Jun. 23, 2026 We must have quarterly reporting!! Anything less is suspicious and concerning!!

Sent from my iPhone

Sara R Seals — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sara R Seals This is my response. Sara R Seals . comments attached

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Sara Sinclair — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sara Sinclair I'm commenting about the proposed Semiannual Reporting rule. I expect the companies I invest in to be transparent in their communications to me. Going from 4 reports a year to 2 will make them less transparent. This is not acceptable to me.

Sara Steelman Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sara Steelman The Motley Fool Community exists to help members make informed choices about investments. As a member, I cannot approve of a federal policy that would reduce corporate reporting requirements, giving investors less information on which to base a decision. Please do not adopt this policy.

Sarah — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sarah Affiliation: Jun. 23, 2026 Dear SEC,

I am Chief Strategy Officer for AITrack Solutions, a division of Bureau Veritas.

I am an individual investor and I make decisions based on quarterly reporting. I need transparency and this rule change would be an absolute step backwards.

Americans deserve a well regulated market. Less frequent financial reporting would be bad for business as well. Can't imagine the big 4 or an just financial professional supporting a less transparent and well regulated market.

Sarah

Sarah Belgrad — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sarah Belgrad Affiliation: Jun. 23, 2026 I strongly oppose the proposal to shift from quarterly SEC reporting to a semiannual schedule. Reducing transparency at this stage would materially increase regulatory risk, undermine investor confidence, and signal instability at a time when consistency is critical. Maintaining quarterly reporting preserves

compliance integrity, supports valuation, and avoids the appearance of going dark. I urge the committee to keep the current quarterly reporting cadence in place.

Sarah Belgrad, PsyD
Licensed Clinical Forensic Psychologist
Dr.Sarah.Belgrad@gmail.com
818-235-6990

Sarah Davol — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Davol Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please continue quarterly reporting. Quarterly reports help to prevent fraud and insider trading. The SEC has upheld fair trading and protected investors. Please continue that legacy.

SARAH FRASER Nonprofit work — Jun 23, 2026
Subject: File No. S7-2026-15 From: SARAH FRASER Transparancy is key to having a safe and ethical financial climate. We need to know exactly what is going on in companies in order to feel good about investing in them. Please use good judgement and keep the reporting to 4 times/year. ~ Thank you!

Sarah Gale — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Gale Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission
Trash the plan for stopping quarterly reports There is too much risk of fraud which would harm citizens.Stop this now

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Sarah Hamann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Hamann Affiliation: Jun. 23, 2026 No to hiding them for 6 months. Full disclosure is an absolute must.

Sarah Hudson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sarah Hudson Affiliation: Jun. 23, 2026 It is important to continue to have transparency from corporations, therefore I would prefer to see quarterly reporting .

Sarah Hudson

Sarah Kern None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sarah Kern Quarterly reporting enhances the information available to individual investors. This transparency is particularly important in a period when the Federal Reserve is reducing forward guidance. Thank you.

Sarah Kherief — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Kherief Affiliation: Jun. 23, 2026 To Whom It May Concern,

It's unfair to the consumers and those buying into the stock to keep the financial details a secret until half a year in and should definitely not be legalized.

Professor Sarah Kherief
Get Outlook for Android

Sarah Kieffer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Kieffer Affiliation: Jun. 23, 2026 This policy seems so obviously wrong to me, why would they want to do something that would hurt so many hard working Americans.

Sarah Knudsen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sarah Knudsen Affiliation: Jun. 23, 2026 No way man!

Sent from my iPad

Sarah lincoln — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah lincoln Affiliation: Jun. 23, 2026 I worked hard to invest and I want to feel like it isn’t a gamble with dark characters. The fact that they want LESS accountability is highly suspicious making me want to not invest at all . Please keep the reporting quarterly.
Thank you
Sarah Lincoln clinical social worker

Sent from my iPhone

SARAH LONGAZEL — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: SARAH LONGAZEL Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting helps everyday investors keep track of what's at stake to us. The stock market

should be fair to everyone. It's something that we should all have access to the most up to date information on.
Without having frequent reporting it makes it that much harder for the everyday person to invest wisely. A well funded future/retirement can only help the economy which is a primary concern for any government agency seeing as how our taxes pay for your existence.
Taking away quarterly reporting makes no sense for yourself. Our taxes pay for your existence. The more money we have the more stable your are.

Sarah Peters — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Peters Affiliation: Jun. 23, 2026 The SEC is self agrandizing and lying already at the quarterlies no to half time reports. Too much leeway for worse reporting and openly
criminal activity.

Sarah Peters
216-496-9918

Sarah Pratt The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sarah Pratt Quarterly updates are a critical part of investor relations and corporate transparency. Investors rely on regular reporting to monitor company performance, assess risks, and make informed decisions regarding their investments. Reducing updates from quarterly to semiannual would significantly limit investors' ability to conduct timely due diligence and evaluate the company's progress throughout the year. A six-month gap between updates is simply too long for investors to remain adequately informed about material developments affecting their investment. I strongly oppose the proposed change and encourage the SEC to maintain the current quarterly reporting schedule. Doing so demonstrates a continued commitment to transparency, accountability, and investor confidence.

Sarah Richardson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Richardson Affiliation: Jun. 23, 2026 Knowledge is power. Quarterly reports help us to know what is going on fiscally with the companies we work with or for, invest in for later benefit.
Keep the accountability.
Keep open reporting.

Sarah Richardson
KI5PZF

Sarah Van Roo None — Jun 23, 2026

Subject: File No. S7-2026-15 From: Sarah Van Roo I am writing to object to the reduction of required corporate responses to two per year. The need for transparency more often is clear because more information is always good. In this day of AI such a report could be easily drafted with a bit of human oversight. There's really no sensible purpose in reducing the number of reports in the name of some kind of efficiency when companies have slashed so many of their functions using AI and improving efficiency.

Sarah Whitcomb — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Whitcomb Affiliation: Jun. 23, 2026 Sarah Whitcomb, Financial Advisor, we need quarterly reporting to keep Wall Street honest.

Sarah Wright — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sarah Wright Affiliation: Jun. 23, 2026 Quarterly reporting stays. If less it gives the ones with shady records time to hide evidence. QUARTERLY only.

SARAVANAN SADAIYAPPAN — Jun 23, 2026
Subject: File No. S7-2026-15 From: SARAVANAN SADAIYAPPAN More public disclosure of information is good.

Saskia Schott — Jun 23, 2026
Subject: File No. S7-2026-15 From: Saskia Schott Reducing the timing of reporting from quarterly to semi-annually is not in the interest of the public, nor the investment community. It is far easier to manipulate numbers during a six month period. An informed public and an informed investment community is in the interest of all, businesses who compete, the greater economic community, as well as the investors.

Satin Mirchandani Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Satin Mirchandani As a buy-and-hold investor, I do not react very much to individual quarterly reports. However, the aggregate information provided is CRITICAL to making informed decisions about the macro investing environment. For example, Costco's voluntary reporting same store sales *monthly* is a huge benefit to the investing public. Taking quarterly reports away will result in all of us being less informed. Reporting costs matter, of course, but new AI tools are driving those down every day. This is a no brainer. If you are committed to the health and vibrancy of the public markets, please do the right thing and do NOT decrease reporting frequency. Respectfully, Satin H. Mirchandani

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Satish Gujar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Satish Gujar I respectfully request to maintain public companies financial quarterly reporting frequency instead of proposed semiannual reporting. This ensures greater transparency and accountability to small investors.

Saundra Syma — Jun 23, 2026
Subject: S7-2026-15 Comments From: Saundra Syma Affiliation: Jun. 23, 2026 Dear sec,

I am writing as a retired
telephone operator with 28 years of service with Southwestern Bell/AT&T and as a member of the CWA.

I am strongly opposed to any changes that would reduce the frequency of our financial reporting. It is vital that we maintain at least quarterly reports to properly monitor our investments and protect our hard-earned savings. In fact, monthly reporting would be even more effective in preventing fraud and mismanagement.

Decreasing the frequency of these reports is a strategy that has failed in the past. We cannot afford to lose money due to a lack of oversight. I urge you to prioritize the financial security of retirees by maintaining frequent and transparent reporting.

Sincerely,

Saundra Syma
417 Victoria Ave.
Taft, TX 78390
Phone 361-877-0087

Saurabh Tiwari Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Saurabh Tiwari I dont have mich to say. All I want to say in world on network and tech things move very quickly in corporate world. Therefore information of those happenings should be available to people concerned ASAP. Therefore, current system of corpotate filings should stay. Infact should be made more quicker of possible. Especially in a world where you got president like Trump who is very active and makes lot of things happen in short amount of time. Thank you.

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saxxon — Jun 23, 2026
Subject: S7-2026-15 Comment From: saxxon Affiliation: Jun. 23, 2026 With electronic accounting it should be possible to see how a company is doing minute to minute It only would require software used to relay/post summations on demand. Making reporting less frequent creates uncertainty for anyone not an insider, but without a 6 month blackout on trades for all insiders they can take advantage of the public making stocks in general a bad investment.

James Mapes
Brighton, Colorado

Sent from my Galaxy

SC — Jun 23, 2026
Subject: File No. S7-2026-15 From: SC I am against reduced reporting requirements. 4x per year should remain the requirement.

Scarlet Haggard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scarlet Haggard Affiliation: Jun. 23, 2026 How can a person properly invest if we don't have information quarterly? Six months is too much time between reports.

Regards,
Scarlet L Haggard

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Scholarly Roadside Service Motley Fool Community, Small Business Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scholarly Roadside Service This is a very anti-shareholder proposal. Reducing the annual requirement of reporting to shareholders is a move away from transparency and an opportunity for poor management or changes in supply/production to continue longer with no opportunity for shareholder oversite. As a shareholder, I have a right to regular and frequent reporting of the financials of the company I have a vested interest in. Proposing this regulation change threatens my ability to hold accountable in a timely fashion any company I invest in. As the government increases the pressure on both the employer and employee to invest more (both by fiat and encouragement through advertising) into SEC governed businesses and other stock market entities, the proposed report slacking becomes even more counter-intuitive. To encourage investing but decrease the timing accountability is oxymoronic and serves no purpose. The argument of "cost-saving" is irrelevant against the uncertainly and the loss of connection and transparency with the shareholders (company owners). Bottom line, very bad idea and should be dropped immediately. There is enough opportunity for companies to mislead their shareholders. They don't need a new one.

Scot Anderson NA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scot Anderson I oppose the proposal to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Investing in a company is taking ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet

under this proposal, owners would receive only half as many official updates about the businesses they own.

Scot Armstrong — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scot Armstrong Affiliation: Jun. 23, 2026 Please keep quarterly reporting in place. The ability for investors to respond to changing market conditions quickly outweighs the small overhead gains companies will get from reporting less frequently. Our economy has shifted from pensions and social safety nets to private investments to fund retirements, and we need more visibility to corporate performance, not less. - Stephen Armstrong, Sr. Director, Manufacturing Engineeting, Cincinnati, OH

Scot Roberts individual stock owener — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scot Roberts individual At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Scott A Taylor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott A Taylor Cutting the company requirements for reporting to 2 times . yearly is a . bad idea. As an investor and therefore an owner of different company stocks I want to know as much as possible about what business is going on in the company. Limiting my access to information about these companies is unfair and bad business.

Scott A. Howard — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott A. Howard I am a stockholder and disagree with making the information less frequent and therefore less available. We need more information not less. In our current state of technology, and AI tools, we should be promoting more meetings and sharing more information not cutting the meetings and information. Quality information shared more frequently is how we make better informed decisions.

Scott Barraclough none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Barraclough Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Scott Bradley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scott Bradley Affiliation: Jun. 23, 2026 Quarterly reporting is essential.Do not remove it.

Scott.

Scott Broome — Jun 23, 2026
Subject: S7-2026-15 From: Scott Broome Affiliation: Jun. 23, 2026 Quarterly reporting is the minimum. It protects the investor and the system !

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Scott Brustein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scott Brustein Affiliation: Jun. 23, 2026 Disgusting that greedy republicans are doing this

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Scott Brustein
Scott.brustein@gmail.com

Sent from my iPad

Scott Callow — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Scott Callow Affiliation: Jun. 23, 2026 Scott Callow, retired. California. I am writing to demand that Quarterly Reporting be maintained. As someone who has managed my retirement investments for decades, accurate and timely information has been critical to me for making decisions and weathering down times in the market. Transparency is also critical for limiting fraud. There is no reasonable reason to eliminating the current policy, with the exception of impoverishing the American Public.

Sent from my iPhone

Scott D. The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott D. Think how this would affect other companies, people and organizations. Not a good decision.

Scott Emery none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Emery I learned about the opportunity to comment from The Motley Fool, to which I subscribe, but had previously read about the proposal to reduce

corporate reporting requirements in the Financial Times. It is my belief that reducing the information for investors is contrary to the transparency required for ownership of a corporation. If ownership is the point, information is crucial. If equities were to be simply a gambling opportunity then it might not matter as much. The cost of reporting, at this point with the tools available, should be insignificant in comparison with the cost to long term owners of less information. If widespread corporate ownership is part of our national interest, then the proposal to reduce reporting requirements should be rejected.

Scott Fleming — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scott Fleming Affiliation: Jun. 23, 2026 Scott Fleming, officer and director, and consultant to 38 different Companies, LLCs, Corporations, and 501c nonprofit organizations. I believe quarterly reports should remain in place. Transparency = accountability.

Sent from my iPhone

Scott Gilbert Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Gilbert It seems to me that these changes will save corporations very little money, as they still need to do all the same accounting over a slightly longer time. However, it will become more difficult to find errors and illegal activity. If implemented, I believe the net result will be harmful to investors, especially small retail investors. We will have less insight to the health of the businesses. Thank you for your consideration.

Scott HALEY The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott HALEY Keep the transparency for individual investors do not reduce keep it four times a year.

Scott Hamonds — Jun 23, 2026
Subject: S7-2026-15 From: Scott Hamonds Affiliation: Jun. 23, 2026 I think this law should stand

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Scott Hartshorn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scott Hartshorn Affiliation: Jun. 23, 2026 To whom it may concern:

The ascent of AI technology allows companies to track metrics in real time. This should be a time for more transparency, not less. Anytime an institution has less transparency there will be a rise in corruption. Why not add mid-quarter unofficial reports. They have access to the information. This added to the official quarterly reports would increase transparency. Again, with AI this is not a burden. It’s a choice. Make the right choice for the American people.

Sincerely,
Scott Hartshorn

Sent from my iPhone

Scott Henderson The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Henderson Reducing public-company reporting requirements from quarterly to semiannual filings would diminish transparency at a time when investors need timely, reliable information to make informed decisions. Quarterly reports promote accountability, help identify emerging risks before they become larger problems, and contribute to fair and efficient markets by ensuring all investors have regular access to material financial information. While reducing reporting frequency may lessen administrative burdens for companies, the loss of transparency and investor confidence would likely outweigh those benefits. Maintaining quarterly reporting strikes an appropriate balance between corporate efficiency and the public's need for accurate, current information.

Scott Hofer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Hofer Reducing the reporting requirements from 4 times per year to 2 times per year reduces investors (owners) timely knowledge of what is going on with a company. This opens opportunities for less informed decisions, more mistakes, and more risk to the investor. It also creates opportunity for more fraud. Reducing the reporting requirements is arguably no longer as large a savings to companies with the advent of AI tools and other supporting tools for reporting. As an investor I am always looking for more information on the companies I own or am evaluating. Less timely information makes investing more difficult and more risky. Please do not reduce the reporting requirements.

Scott Irving — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Scott Irving Affiliation: Jun. 23, 2026 Quarterly reporting has been working far better for investors than the semi-annual reporting. Information and transparency is extremely valuable to us as investors. It is the job of the SEC to help insure this. It is not the job of the SEC to do the bidding of corporate boards and upper management.

Scott Irving

Scott Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scott Johnson Affiliation: Jun. 23, 2026 We seen what DODG FOUND OUT ABOUT GOVERNMENT TRUST NO ONE

Sent from my iPhone

Scott Johnson — Jun 23, 2026
Subject: S7-2026-15 From: Scott Johnson Affiliation: Jun. 23, 2026 Scott Johnson, CEO, Texas.

CEOs don't need to sign off every quarter, semi-annually is sufficient and a good balance between accountability and productivity, as I have many tasks to complete.

Yahoo Mail: Search, Organize, Conquer

Scott Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scott Jones Affiliation: Jun. 23, 2026 I am a retired CPA and am baffled by your proposed rule change. Why are you considering changing the rule requiring publically-traded companies to be less transparent with their finances by changing the quarterly reporting requirement to semi-annual? That makes no sense! It will delay the disclosure of important information which investors, creditors, and others rely upon to make timely and accurate decisions about these companies. Less timely information will result in worse decision making and lower market valuations because people have less confidence in the numbers which they rely upon.

Please do not do this!

Scott Jones
Melbourne Beach, Florida

Scott Kane — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scott Kane Affiliation: Jun. 23, 2026 My name is Scott Kane. I am a 75 year old retiree with a background in tech. I am strongly opposed to the idea of lengthening the reporting portal from 3 months to 6 months.
At this time of rampant corruption and speculation, when a cut-throat AI arms-race is leading the stock market, no part of this new rule is prudent.
The current Administration and the present moribund Congress elicit NO confidence; this, meanwhile, enables the wealthy people who it serves to hide even more from the stock-buying investor public.
It is a reckless policy and a step in the wrong direction. Please rescind this proposal!
Sincerely yours,
Scott F. Kane,
Niles, Ohio 44446

Scott Lampe None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Lampe I think this is a bad idea. Less reporting will not improve corporate short termism. 6 months is not really any longer than 3 months. And companies are preparing internal reports so there won't be any material cost savings. And to the extent companies are spending money to produce filings that they are not producing internally, that is the real problem you should focus on. There should not be anything special about what the SEC requires that a public company would not produce in the normal order.

Scott Lewis — Jun 23, 2026

Subject: File No. S7-2026-15 From: Scott Lewis As an individual investor owning shares of dozens of companies I want to continue to receive reports quarterly that let me know how the companies that I own part of are doing. Semi-annual reporting would make it harder to keep track of how companies that I own part of are doing.

Scott Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Martin Investing is ownership in a company. I believe reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better informed owners. Reporting twice a year is not enough.

Scott Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott I do not agree with the reduction of reports. In business reports are crucial to knowing how effective the company is doing.

Scott Mroczkowski President SJM Electric Corporation — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Mroczkowski Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Scott Mvdaniels Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Mvdaniels I understand there is a proposal on the table to reduce reporting requirements for publicly traded companies from quarterly to semi annually. Big mistake guys, investors are constantly seeking accurate information to make investing decisions. Any effort to reduce transparency is not a benefit to any anybody. For many of us older retired people investing and the stock market is our lifeline, please don't screw it up.

Scott Nelson Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Nelson I oppose the SEC proposal to replace quarterly reporting with semi-annual reporting. Investors have been using quarterly reports for decades to determine where to invest their hard earned money. Semi-annual reporting reduces transparency and increases risk for investors.

Scott Panzer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scott Panzer Affiliation: Jun. 23, 2026 Scott Panzer - cybersecurity analyst (retired) - quarterly reports are essential for transparency and accountability. Do not change to semiannual, which places the financial plans of retirees like me at risk!

Sent from my iPhone

Scott Parrish — Jun 23, 2026
Subject: S7-2026-15 From: Scott Parrish Affiliation: Jun. 23, 2026 Keep the law intact - if anything, strengthen it!

Scott Parrish
Illuminight Lighting, Inc.
www.illuminightlights.com
Ph 312-685-4448
Let Us Brighten Up Your Life!

Scott Patton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Patton We work hard to follow our investment relationships with public companies. Transparency for individual investors bacame greater and appreciated and respected when the requirement for quarterly company reports became a requirement. PLEASE preserve it!!

Scott Savage stock owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Savage I appose the change to the current regulations.

Scott Swisher — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Scott Swisher Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stop the madness. Protect the investors

Scott Turner — Jun 23, 2026
Subject: Public Comment: Strong Opposition to Reducing Public Company Reporting Frequency From: Scott Turner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission,

I am writing to express my strong opposition to the current proposal that would allow public companies to reduce their financial reporting frequency from quarterly to semi-annually.

As an individual investor, I believe that transparency is the bedrock of fair and efficient markets. Cutting public disclosures in half would create major information gaps, making it significantly harder for retail investors to track market trends, perform timely technical and fundamental analysis, and manage risk effectively.

Reducing reporting frequency only serves to shield corporations from accountability while leaving individual investors in the dark for six months at a time.

I strongly urge the Commission to reject this proposal and protect market transparency by keeping quarterly reporting mandatory.

Sincerely,
Scott Turner

(980) 275-0444 (cell)
scottturner123@gmail.com

Scott Walton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Scott Walton Affiliation: Jun. 23, 2026 Keep the Quarterly reporting. With so much fluctuation in the economy, once every six months is not enough information to monitor and regulate the industry, not to mention individual investments.

Oversight needs to be INCREASED, not decreased. This is NOT a wise move. As a taxpayer, I am very much against reducing the required reporting to every six months.

Scott Walton

Scott Willis None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Scott Willis The proposal on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two is a mistake! Investing is ownership.I own a piece of a business, I deserve regular, transparent communication from that business. Taking the reports away makes everyone less informed. Less information creates poorly-informed owners. Less transparency increases uncertainty. This proposal should be tanked and never should have been submitted in the first place. Thank You for allowing me to comment. Scott Willis

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Scotti Siebert — Jun 23, 2026
Subject: S7-2026-15 Comments From: Scotti Siebert Affiliation: Jun. 23, 2026 Transparency is a must, to avoid corporate malfeasance and failure to properly fund retirement funds. As a retired HR executive, I know that when budgets are tight, employee benefits are always the first targets for cutting corners, reducing or eliminating funding. Why should this change be made if it doesn't pose any real hardship to corporations?? It's just the cost of doing business.
Scotti Siebert

Sent from my Verizon, Samsung Galaxy smartphone
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sdinick — Jun 23, 2026
Subject: S7-2026-15 Comment From: sdinick Affiliation: Jun. 23, 2026 leave the quarterly reporting , getting company information every six months is not good for the investors,

Sent from my Galaxy

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sds — Jun 23, 2026
Subject: S7-2026-15 Comment From: sds Affiliation: Jun. 23, 2026 You already know this change is bad for the investors and just generally a poor decision on your part. Please keep it Quarterly!

Thank you for your time
Stephen DeSantolo
Sr. Director of Operations - retired
Fair Oaks, CA

SE — Jun 23, 2026
Subject: File No. S7-2026-15 From: SE 4 times a year , don't fight the seasons 😎

Seadish — Jun 23, 2026
Subject: S7-2026-15 Comments From: Seadish Affiliation: Jun. 23, 2026 Keep the reporting quarterly. People have a right to know when investing their money in the stock how the company is doing.

Marlo Russell

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sealonthebeach — Jun 23, 2026
Subject: S7-2026-15 Comments From: sealonthebeach Affiliation: Jun. 23, 2026 Are you kidding me? Too much fraud in the world to sit back and take a break. Don’t you get paid?

Dana Jones

Sean Craig — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sean Craig While I fully support legitimate efforts aimed at eliminating needless tasks throughout our lives and businesses, the idea to eliminate corporate reporting is wholly inconsistent with this principle. All that will be accomplished is fraud and mismanagement will be made easier. Abandon this foolish effort immediately.

Sean Hutchinson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sean Hutchinson I think reducing fillings from quarterly to semi annually is a big mistake.

Sean Jarrett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sean Jarrett Affiliation: Jun. 23, 2026 Sean Jarrett, Plant Manager. Please keep the report quarterly. I am an investor and rely on quarterly reports to provide me with the information needed for my analysis to determine whether or not to invest in a company.

Sent from my iPhone

Sean Kassebaum — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sean Kassebaum Affiliation: Jun. 23, 2026 Quarterly reporting makes it so difficult to be nefarious. Waiting a half a year to find evidence of miss dealings is ludicrous.

Sean Kovarovic — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sean Kovarovic Affiliation: Jun. 23, 2026 My name is Sean. I am an entrepreneur. My personal savings is tied up in investments. If a CEO from another company can escape accountability and is not being ethical, we are not accurately being updated on thier business practices and not privy to insider information. We could think they are doing great, while they lose everything, and so do we. The rich are just as responsible for transparency as the rest of us.

Sean MacRae N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sean MacRae I oppose the proposal to reduce public company reporting from quarterly to semiannual. As an individual investor, regular and transparent reporting is essential for making informed decisions. Less frequent reporting would reduce transparency, increase uncertainty, and potentially lead to greater market volatility when information is finally released. Investors are owners of these businesses and deserve timely updates on their performance. I believe quarterly reporting should remain the standard.

Sean McLaughlin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sean McLaughlin Reducing reporting requirements weakens the connection between companies and their shareholders. In an age of AI and increasingly efficient disclosure tools, reducing reporting would not reduce costs. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Less information creates less-informed owners. Less transparency doesn’t eliminate uncertainty. It increases it.

Sean O'Neil — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sean O'Neil To Whom It May Concern, I am an individual investor and a member of The Motley Fool Community. I strongly oppose the proposal to allow public companies to reduce their reporting requirements from quarterly to semiannual reporting. As a shareholder, I am not merely a trader—I am an owner. Owners deserve timely, consistent, and transparent information about the businesses they own. Quarterly reporting has long been a cornerstone of that transparency and has helped create one of the strongest and most trusted capital markets in the world. Supporters of this proposal argue that reducing reporting frequency may lower costs and reduce short-term pressures on management. However, withholding information does not create better long-term investors. It simply leaves shareholders less informed. Companies will continue making important operational, financial, and strategic decisions every day, regardless of how often they report those developments to owners. Reducing official disclosures from four times per year to two times per year would increase information gaps, create greater uncertainty, and potentially lead to larger market surprises when information is finally released. Transparency reduces uncertainty. Less transparency increases it. As an investor, I rely on regular financial reporting to evaluate management's execution, understand changing business conditions, assess risks, and make informed decisions regarding my investments. Quarterly reports provide important accountability and help maintain trust between public companies and their shareholders. The U.S. markets have long benefited from robust disclosure standards. Rather than moving backward and reducing transparency, the SEC should continue to support policies that ensure investors have access to timely and meaningful information. I respectfully urge the Commission to reject the proposed Semiannual Reporting rule and preserve quarterly reporting requirements for public companies. Thank you for considering my comments. Sincerely, Sean O'Neil The Motley Fool Community

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Sean Prugger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sean Prugger Affiliation: Jun. 23, 2026 Dear SEC,

We all know how unfair this new law will be to make companies only report every 6 months! The stock market is already rigged against us with massive ownership by private equity.

We've seen enough over the years to know that there is a great conflict of interest in crossovers between SEC chairpeople becoming CEOs of the companies they were governing over.

This might be the straw that broke the camel's back….

Pease do the right thing

Sebastian E — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sebastian E I do not believe that in this day and age where mis and dis information is rampant we should have less investor transparency. Reporting should remain quarterly

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Sebastian Gutierrez Market Infrastructure Professional — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sebastian Gutierrez I believe reducing reporting requirements would only hurt investors, with no significant reduction in volatility or costs. It would be a significant step back in investor protection and one that would be most regrettable and would just erode investor trust.

Sebastien Royal — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sebastien Royal At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

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secret sailor — Jun 23, 2026
Subject: S7-2026-15 Comments From: secret sailor Affiliation: Jun. 23, 2026 keep it QUARTERLY.

Sehendley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sehendley Affiliation: Jun. 23, 2026 Shirl Hendley here, Consumer and former Auditor. Quarterly reporting is essential for transparency. Please keep it.

Cheers,
Shirl Hendley
202-246-3533

Selby Clark — Jun 23, 2026
Subject: File No. S7-2026-15 From: Selby Clark I think it is highly disingenuous and disadvantageous to all private investors that they are not able to get information except semi-annually. Changing the rules from quarterly reporting would be a serious disservice to the investing community. Please do not let it happen.

SELF Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: SELF I am supportive of the half yearly reporting proposal, but it must come with better reporting by companies in terms of consistency of definitions (eg underlying, normalised etc) must be regulated and removed. The issue of "one time" costs (eg restructuring, M&A) needs to be removed as a mechanism for smoothing results or claiming better performance than is suggested by free cash flows and standard accounting measures. On closer inspection most of the "one time" costs are simply normal expenses which arise only from time to time but they are nonetheless normal and to a degree expected (eg restructurings are normal if you sell a part of the enterprise, M&A is normal if you are looking to grow in new areas. Remove these vagairies with better standards or legislation and the half year reportoing will be a lower cost to business and more transparent to investors

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Self None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Self Your latest proposals suggest that you are not acting in the interest of small individual investors. This is wrong. You are ignoring one of your fundamental duties as a regulatory authority. Please do not abandon this primary function of your organization.

Seller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Seller Affiliation: Jun. 23, 2026 Please keep quarterly reporting!

I have stock in companies and quarterly reporting makes it less easy for a company to hide or tweak financials. It provides some assurance that my money is used responsibly and, hopefully, a business is being run with integrity.

C. Burton, retiree

Yahoo Mail: Search, Organize, Conquer

Sentinel Director — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sentinel I believe the proposal to reduce disclosures from 4 to 2 serves no one. It is a bad idea and should be reconsidered.

Sera Hirano — Jun 23, 2026
Subject: S7-2026-15 From: Sera Hirano Affiliation: Jun. 23, 2026 My name is Sita Hirano living in Las Vegas now for 11 years. I'm a retired English teacher. I've lived extensively abroad 7 years in

Korea and Japan and 20 years in Brazil. I have seen all kinds of business practices and regulations and lack of them. Our rules, laws and legislation here in the USA impact far more than what is inside our own physical borders. We here in America need to be our own watch dogs. We need to keep our business practices clean. I am now back in the States and am starting only now my own small business language school. We all need to be accountable. We have the most beautiful country. We cannot and must not take it for granted. All the small businesses need to keep things clean and true. The big established players also need to be accountable. There is so much good opportunity. Don't mess it up. Out with the scammers. KEEP IT QUARTERLY.
Sincerely,
Sita Hirano

Seth J Downs — Jun 23, 2026
Subject: File No. S7-2026-15 From: Seth J Downs The new proposal creates 2 major issues. Only reporting twice a year instead of quarterly provides current and potential shareholders with less information and less frequently to make informed decisions about their investments and potential retirement funding. Secondly, reducing the reporting would potentially allow companies that are insolvent or failing from disclosing this information timely. We have seen historically companies fail in a very short period of time or have significant issues. Allowing these situations to be kept secret from shareholders and investors for extended periods of time would allow for greater fraud and potentially significant losses for everyday investors and shareholders while allowing insiders to take advantage of reduced reporting requirements. This is a terrible idea and will result in negative impacts across all sectors of the economy.

Seungkui Han — Jun 23, 2026
Subject: File No. S7-2026-15 From: Seungkui Han For better transparency of corporate America, and interest of retail investors, we need to have access to quarterly reports of public companies. That will also benefit our younger generation by having society with enhanced ESG.

Shaida Libhart — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shaida Libhart Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I'm an everyday, normal-person investor and I rely on quarterly reports to make decisions about my investments, including my child's 529 account and retirement savings. Do not get rid of that reporting requirement.

SHANAN — Jun 23, 2026
Subject: S7-2026-15 From: SHANAN Affiliation: Jun. 23, 2026 Oversight is paramount to stopping this fraud. We demand that the top people in every corporation have OVERSIGHT over the money. FRAUD HURTS EVERYONE.

Shane Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shane This is a terrible idea. I would like quarterly reports to

know my businesses are doing more frequtntly

Shane Johanson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shane Johanson Total against the number of company reports being reduced to 2, as a stock owner we have a right to more information.

Shane Lamson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shane Lamson Affiliation: Jun. 23, 2026 Let's keep the quarterly reports with accountability. Anything else should be considered a crime against investors.

Sent via the Samsung Galaxy S24 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Shane Russell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shane Russell Maintain transparency

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Shane Smith The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shane Smith Dear Sirs, The requirement to report quarterly is a very important regulatory requirement for stock owners and I believe it should be maintained going forward. Owners need to know how their companies are performing and being run by management. Please retain this regulation.

Shannon Collier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shannon Collier Affiliation: Jun. 23, 2026 Transparency is key to a healthy economy and society. Liars and cheats like to hide things and information. Trustworthy people and institutions have nothing to hide.

Shannon Collier
US Resident

iPhone - Typos likely.
Be well. Accept life. Share love. Honor your 💖. Play. Free your Self. ✨🙏✨

Shannon Edwards-Myslicki — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shannon Edwards-Myslicki Affiliation: Jun. 23, 2026 We the People need to know what the financials are on a quarterly basis so we can protect our money , and keep everybody honest

sincerely a Montana Voter

Sent from my iPhone

Shannon Huntley — Jun 23, 2026
Subject: S7-2026-15 From: Shannon Huntley Affiliation: Jun. 23, 2026 Shannon Huntley, retired, Garner, NC. Given the state of greed in our national leadership, there should be no question that there is a need for strong safeguards to keep the greedy in check. KEEP THE QUARTERLY REPORTS.

Shannon Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shannon Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
we all found out what happened the first time banks were deregulated please listen to Elizabeth Warren. Small investors like the bulk of the American people need and deserve to be protected. Please.

Shannon Lynn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shannon Lynn Affiliation: Jun. 23, 2026 Why is this what our government spends its time doing? Being more secretive and less transparent, less accountable, and it's unacceptable. Quarterly reporting should be the bare minimum as elected officials throughout America are taking advantage of this country with no regard for citizens and future generations.

Shannon Lynn

Shannon Rose — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shannon Rose Affiliation: Jun. 23, 2026 Continuing to keep the United States people in the dark while corporation destroy the country is insane. This administration has no concern for the general public, our needs, or our safety. The idea that a nation that is perpetually racking up debt, dismantling regulations, and destroying everything the unites states was thought to be, wants to highfive his corporate goons and allow them extra cracks to continue their destruction of our planet, our country, and now our finances.
Get your head out of your ass, disrespectfully.

Sharhonda Lyons — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharhonda Lyons Affiliation: Jun. 23, 2026 I think that changing this rule would be a mistake.

Shari Munkres Stock holder — Jun 23, 2026

Subject: File No. S7-2026-15 From: Shari Munkres More and easily available oversight by investors is necessary to ensure that light is readily available to those of us who wish to stay informed .

Shari Nomady — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shari Nomady Affiliation: Jun. 23, 2026 Keep quarterly earnings reports. We need these to make good decisions on investing. Without these reports either people won't invest because it's too risky. Or they will invest and when they lose everyone loses. Less money means less to spend on the economy.
Shari Nomady
Sent from my iPhone

Shari Schubauer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shari Schubauer Affiliation: Jun. 23, 2026 Stop the 6 month blackout!

Sharol Ewers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharol Ewers Affiliation: Jun. 23, 2026 Don't change it

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Sharon Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Adams Affiliation: Jun. 23, 2026 I am a retiree, age 76, and I will never be able to manage if the SEC changes its reporting in favor of the billionaire class. Give regular Americans consideration as you make this decision. Many people are about to be hurt (again) by the disastrous favors given to people who do not deserve them. Sharon Adams,

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Sharon Bates — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Bates Affiliation: Jun. 23, 2026 Yes keep quarterly reporting!!

Sharon

Sharon Bayes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Bayes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not end quarterly reporting! I'm a retail investor and I need quarterly reports to understand what's going on with my investments!
Why would you even consider ending these reports when there is already so much fraud everywhere? You would be giving insiders opportunities to commit fraud and hurting regular working

people who struggle to get ahead! We need this information!
Thank you!

Sharon Brenner Cadalzo — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Brenner Cadalzo Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep Quarterly notifications. Semi annual isn't frequent enough. You are making enough money

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Sharon Bromham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Bromham Affiliation: Jun. 23, 2026 This is insane . This is not capitalism - it’s pure greed

Sent from my iPhone

Sharon Carkhuff — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sharon Carkhuff Affiliation: Jun. 23, 2026 Sharon Carkhuff, Finance Administrator, Maryland. As someone who is looking to retire in couple of years, I want the info quarterly so I can be informed on how my portfolio is performing and if I need to make any adjustments. Why would the SEC even consider changing the reporting when it would so drastically affect people? Transparency isn't something that we should have to give up, and for what reason?

Sharon Downing — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Downing Affiliation: Jun. 23, 2026 Sharon Downing, Medicare broker. This matters to me because my whole family has investments as most do of some sort and the fraud is not acceptable to us. This is a reckless decision that will
end up hurting a lot of innocent people. Why is this happening... why is this allowed, why is this even being discussed?

Sent from AT&T Yahoo Mail on Android

Sharon Eastman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Eastman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's essential to keep quarterly reporting. You're are leaving individuals open to fraud and corruption and disinformation .

Sharon Enck-Welch — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Enck-Welch Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This flies in the face of review....and we know it! We intend to VOTE YOU ALL OUT AND WHEN WE

ARE BACK, LOOK FORWARD TO JAIL TIME !!!!!!!

Sharon Garry — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sharon Garry Affiliation: Jun. 23, 2026 Keep the reporting or face more Enron's and a volatile market.

Sharon Gonzo — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Gonzo Affiliation: Jun. 23, 2026 Time to burn it all down

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Sharon Harris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Harris Affiliation: Jun. 23, 2026 We need to know what is happening with our money every quarter so we can move it if needed to do better in the markets. I'm into growing my money, not losing it.

Sharon Hendee — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Hendee Affiliation: Jun. 23, 2026 Government is in place to help and protect Americans- that's you're job. Let's not have another crisis to understand controls need to be in place. Keep quarterly Reporting. Sharon Hendee, Citizen

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Sharon Karpinski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Karpinski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reporting keeps the players honest---or at least it tries to. The urge to "cheat the system" will always be with us. We need to perpetually curb that tendency.

Sharon Lewis — Jun 23, 2026
Subject: S7-2026-15 From: Sharon Lewis Affiliation: Jun. 23, 2026 I can see no benefit in changing from quarterly reporting other than fraud or mishandling of funds. Do not ignore the lessons learned over time. Continue quarterly reports!!
Sharon Lynn Lewis , retired educator, Covington, GA

Sent from my iPhone

Sharon Lichliter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Lichliter Affiliation: Jun. 23, 2026 Sharon Lichliter, Attorney. I want the reporting to remain at quarterly. In today's fast paced world, that shouldn't be a problem to maintain quarterly reporting. There are too many things that could affect the status and 6

month intervals are too far apart.
Thank you,
Sharon Lichliter

Sharon G. Lichliter
Lichliter Law and Mediation
9040 Garden Arbor Drive, Suite 203
Germantown, TN 38138
901.255.7000 Office
901.255.7970 Fax
901.300.0139 Mobile + Text
slichliter@lichliterlaw.com

Sent from my iPhone

Sharon M Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sharon M Smith At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. In an age of AI and increasingly efficient disclosure tools, that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information never creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Sharon Mackner — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Mackner Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We already are at such a disadvantage with the wealth gap, AI, etc. We lose ground with our retirement and really even everyday living, everyday. We need more transparency and accountability not less. The market is not a guarantee but it is a ray of hope to some of us that otherwise wouldn't be able to make that little extra here and there. Don't take what little hope and options we have and make that even harder and scarier than it already is. I honestly don't understand the reason for this other than rich people want to do shady things to make themselves richer.

Sharon magnusson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon magnusson Affiliation: Jun. 23, 2026 We need to have

more transparency and quarterly reporting! This as it stands at 6 months is not good and will lead to more corruption and harm to the American people.

Sent from my iPhone

Sharon McEwen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon McEwen Affiliation: Jun. 23, 2026 Quarterly

Sent from my iPhone

Sharon Meyer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Meyer Affiliation: Jun. 23, 2026 Please keep quarterly reporting in place. We all know there are many shenanigans that can go on when no one is looking. Quarterly reporting makes it harder to misbehave and 6 months gives them lots of opportunity. Thanks for listening.

Sharon Meyer, retired from a Director position at a US manufacturing company and still heavily invested in the market.

Sharon Mleko — Jun 23, 2026
Subject: S7-2026-15 From: Sharon Mleko Affiliation: Jun. 23, 2026 I think they should keep it I don't know much about quarterly reporting but it sounds important to me

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Sharon Myers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Myers Affiliation: Jun. 23, 2026 Quarterly is the maximum citizens and investors should go between quarterly reports. Please don't allow reporting to go longer than quarterly.

Sharon Robinson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Robinson Affiliation: Jun. 23, 2026 There was a reason for changing the SEC rules after ENRON. That reason still exists. CEOs need to be held accountable every 3 months! DO NOT LET THIS SLIDE !

SHARON ROSE MAY — Jun 23, 2026
Subject: S7-2026-15 Comments From: SHARON ROSE MAY Affiliation: Jun. 23, 2026 Quarterly reporting must be continued in order for transparency and for public comments to be timely.

Thank you.

Sharon May

Cleveland, Ohio
44143

Sharon S. Wright Dean, Tulsa Community College, retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sharon S. Wright I strongly object to the proposed reduction in the number of required reporting deadlines from quarterly to semi-annually. Any time we reduce transparency, we also reduce honesty. At the very least, when a company is not at optimum performance on a given date, it is simply human nature to make claims that do not have to be supported immediately and hope for the best, or a miracle, to arrive before an extended deadline arrives. This fact makes allowing fewer, more distant reports completely outside the public interest. The SEC is supposed to guard the public interest, so please stand up for continued frequent reporting that demands quarterly accountability.--sw

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Sharon Siville — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Siville Affiliation: Jun. 23, 2026 CEO's have harmed and continued to harm others. Anything that holds then accountable for their actions must stay in place. More control is needed. Poor actions harm their corporation, employees and millions of investors.
Sharon Rodney
(retired Program Manager, Nokia)

Sent from my iPhone

Sharon Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sharon Smith Affiliation: Jun. 23, 2026 More time between reports allows for misrepresenting the companies value. Quarterly reporting in the digital age is not as time consuming as it once was and paperless reports are almost free.

Sent from my iPad

Sharon Tuggle — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Tuggle Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Greetings
Disallowing quarter reporting reduces transparency in the markets and this in turn facilitates insider trading. Please reconsider these proposals.

Sharon Washington — Jun 23, 2026
Subject: SEC File No. S7-2026-15 From: Sharon Washington Affiliation: Jun. 23, 2026
KeepItQuarterly.org · A public-interest campaign for retail investor transparency.
hello@keepitquarterly.org
Not affiliated with the U.S. Securities and Exchange Commission. The SEC's official proposal page

is at sec.gov.
SEC File No. S7-2026-15 · Public Comment Period began May 5, 2026.
Let me start by saying, remember Enron? Do you even remember the 2008 bank bail out? How about the Wells Fargo fake accounts and cross-selling, remember any of that? So, shall we have more of the same on steroids? Is it F the people, let's make money? Yeah, I guess that's "America" now, the people have become chew toys while fingers are pointed at other countries.

Sharon Washington

Sent from my iPhone

Sharon Wolfsohn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon Wolfsohn Affiliation: Jun. 23, 2026 Do not make it even easier for these companies to cheat. Enough is enough.

Sharon Young — Jun 23, 2026
Subject: S7-2026-15 From: Sharon Young Affiliation: Jun. 23, 2026 Keep the quarterly reports! Less opportunity for lying and cheating! Also retired people depend on the honest reporting!

Sent from my iPhone

Sharon young — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sharon young Affiliation: Jun. 23, 2026 Another self serving policy. I believe quarterly reporting is imperative to honesty of transactions. This administration is so corrupt.

Sharyl Montague — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sharyl Montague I am opposed to cutting corporate reporting in half. I follow Motley Fool and trust their advice. We don't need more surprises in this awkward time in America.

Shaun Kudah — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shaun Kudah Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You guys are a joke only under a corrupt administration like this would anyone ever let you put this kind of stunt you're going to sink the entire global economy to satisfy your own greed... You are despicable even for just thinking about doing this. ..

Shaunna Tonelli — Jun 23, 2026

Subject: Comment on S7-2026-15 From: Shaunna Tonelli Affiliation: Jun. 23, 2026 More transparency from companies, not less. More accountability to the consumer, not just the bottom line. American businesses used to have integrity. Deregulation has ruined our economy. Stop the spiral to the bottom.
Require quarterly reporting.
Sincerely,
Shaunna Tonelli

ShaVonne Richardson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: ShaVonne Richardson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need transparency to protect the savings of the People instead of lining billionaires' pockets. We have already seen what less reporting does so don't let history repeat itself!

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shawn — Jun 23, 2026
Subject: File No. S7-2026-15 From: shawn if they do this, I will sell all stock and never invest again until rule goes back. hard to invest in a company that now limits reports so in the middle time anything can happen. won't lose money, this is on the criminal side.

Shawn Boudreaux — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shawn Boudreaux Affiliation: Jun. 23, 2026 Keep it Quarterly

Shawn Boudreaux Houma Louisiana Shawnt59@live.com

Shawn Dennison — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shawn Dennison Affiliation: Jun. 23, 2026 Stop the steal. Don't let big money wipe out retail investors.

Yahoo Mail: Search, Organize, Conquer

Shawn Ervin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shawn Ervin Affiliation: Jun. 23, 2026 My name is SHAWN ERVIN and I own a small logging company. I believe that there is not enough accountability as it is and graft slips through the cracks .Don't let the cracks get wider again make it monthly reporting

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Shawn Flynn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shawn Flynn Affiliation: Jun. 23, 2026 Keep Quarterly

reporting

Shawn M. Flynn

Shawn Gooden Compliance Director — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shawn Gooden As a small individual investor and stockholder for more than 15 years, I strongly support maintaining and strengthening investor transparency requirements. While I am not a professional trader and do not spend every day actively managing investments, I understand the fundamental principle that makes public markets work: investors must have access to accurate, timely, and transparent information in order to make informed decisions. Transparency is not a luxury, it is the foundation of trust in our financial system. Over the past several years, many Americans have watched confidence in institutions decline. At a time when concerns about corporate influence, market concentration, and unequal access to information are growing, reducing transparency would move our markets in the wrong direction. It would create an environment where large corporations and well-connected interests have advantages that ordinary investors simply do not. The stock market was designed to provide individuals with an opportunity to participate in economic growth and build financial security. Weakening transparency protections undermines that purpose. It limits accountability, reduces investor confidence, and makes it more difficult for everyday Americans to evaluate risk and protect their investments. Transparency benefits everyone, not just investors. It promotes fair competition, encourages responsible corporate behavior, and helps ensure that markets operate efficiently and honestly. Without meaningful disclosure and accountability, opportunities for misconduct, conflicts of interest, and corruption increase. As someone who believes in the importance of fair and accessible markets, I urge policymakers to preserve and strengthen investor transparency requirements rather than weaken them. The integrity of our financial markets depends on ensuring that all investors, not just the wealthiest or most powerful, have access to the information necessary to make informed decisions. A fair market is a transparent market, and transparency remains essential to protecting investors, fostering trust, and preserving equal opportunity.

Shawn Lustig The motley Crew — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shawn Lustig Keep the current reporting system in place. I am against reducing the number of filings from 12 annually to 6 annually

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Shawna Wilde Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shawna Wilde As an investor, I believe owners of a company deserve transparency to make stock decisions. Cutting out reporting makes investors unable to be informed about important decisions regarding their own financial health!

Shay Miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shay Miller Affiliation: Jun. 23, 2026 Investors need transparency on how their investments are performing and to stay engaged. Without transparency and a knowledge investments will stagnate and could risk the stability of the market

Sent from my iPhone

Shea Moore — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shea Moore Affiliation: Jun. 23, 2026 Keep businesses accountable with quarterly reporting!

Sent from my iPhone

Shehzad Jiwani The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shehzad Jiwani Please have the quarterly reporting i.e. 4 times a year to have better transparency of information

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Sheila Antoon-Allen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Antoon-Allen Affiliation: Jun. 23, 2026 Sheila C Antoon-Allen, retired. Please keep Quarterly Reporting! Americans are tired of Congress's insider trading & you cannot convince me otherwise. The everyday American is as deserving of a chance to learn & invest with Their Own money. Six Months is too long for progress reports.

Sheila C Antoon-Allen

Sheila Archer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Archer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not undermine citizens' life savings and investments.

Sheila Bingham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Bingham Affiliation: Jun. 23, 2026 Keep quarterly reports
Sheila Bingham
Little Rock AR

Sent from my iPhone

Sheila Bridges — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Bridges Affiliation: Jun. 23, 2026 What is it- let's celebrate FRUAD because the moron in the oval office is bleeding the country dry? So its a free for all . Just make the rich richer and destroy our lives ? Hasn't h e already taxed us enough with tariffs

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Sheila Collins — Jun 23, 2026
Subject: S7-2026-15 From: Sheila Collins Affiliation: Jun. 23, 2026 Quarterly reporting MUST continue. Large biz owners cannot be trusted to only report twice per year.

Sheila S. Collins. Small business owner
Stock portfolio holder
Seneca Falls, NY

Sheila S. Collins
President & Owner
SC Surfaces, LLC

M: 417.300.0698
E: sheila.collins@scsurfaces.net
W: www.scsurfaces.net

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Sheila Decker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Decker Affiliation: Jun. 23, 2026 There's already enough corruption, CEO's need to be monitored.

Sheila Ehlers — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sheila Ehlers I oppose the rule change to semi annual reporting by publicly traded companies. Quarterly reporting provides me, as an investor, with much more information and better protects me financially.

Sheila Elkin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheila Elkin Affiliation: Jun. 23, 2026 I think a huge correction is coming to a certain class of people. Bad move.

Sheila Heal — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheila Heal Affiliation: Jun. 23, 2026 Keep it Quarterly. Wasn't this administration promising to promote transparency?

Sheila Hill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Hill Affiliation: Jun. 23, 2026 The ONLY reason for changing this reporting is to enable companies to HIDE SOMETHING!!!
%0%4%C%0%4%C%0%4%C%0%4%C

Yahoo Mail: Search, Organize, Conquer

Sheila M — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila M Affiliation: Jun. 23, 2026 I'm living in retirement. I rely on quarterly reports for my longevity goals. In my position I need to know how my investments are doing.

Sheila Marowitz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Marowitz Affiliation: Jun. 23, 2026 This is illegal in many ways. The proponents who came up with this should be fired immediately. Not at all surprised if it were Republican's doing this shady B.S!

Sheila Mcinnes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheila Mcinnes Affiliation: Jun. 23, 2026 Quarterly is the best for transparency. It needs to stay this way to protect investors. Also members of Congress should be barred from stock trading. And members of the executive branch as well.

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sheila radtke — Jun 23, 2026
Subject: S7-2026-15 Comments From: sheila radtke Affiliation: Jun. 23, 2026 It is imperative that the regular individual investors have these reports so we can make informed decisions. Quarterly

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Sheila Spurlock — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheila Spurlock Affiliation: Jun. 23, 2026 n0ubx@yahoo.com, Richard K. Spurlock, retired.
I want to see where my investments stand as often as possible. I have to follow the rules, so crooked insider traders should not get such a jump on the market. There is absolutely no reason to lengthen the reporting period.

Sheila Stone — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheila Stone Affiliation: Jun. 23, 2026 My name is Sheila Stone Hayes and I'm a retired property manager. There is way too much fraud and theft in our country today. Most of the time the everyday American is left holding the financial bag and that's not right. I'm asking that you continue to make companies report on a quarterly basis to protect the people. Thank you for your consideration.

Yahoo Mail: Search, Organize, Conquer

Sheila T Barnes — Jun 23, 2026
Subject: S7-2026-15 From: Sheila T Barnes Affiliation: Jun. 23, 2026 QUARTERLY reports have worked! Keep the quarterly reports active, and available for accountability!

Sent from my iPhone

Sheila Tatone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sheila Tatone Please preserve the transparency level we currently have. Please do not reduce the number of public reports to twice a year.

Sheila Taylor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila Taylor Affiliation: Jun. 23, 2026 Absolutely NOT! We have enough corruption that the tax payers will need to bail us out of and we don’t need more. Keep it Qtrly!

Sent from my iPhone

Sheila_in_SoCal — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheila_in_SoCal Affiliation: Jun. 23, 2026 Quarterly reporting should be retained. Problems and errors MULTIPLY if not caught early, turning fixable issues and honest mistakes into disasters.

Small investors like myself are some of the most vunerable. I am retired and can't afford unnecessary risks. Prudent investing and responsible regulatory oversight are the pillars that protect those like me.

Sheila Andersen
Retired Associate Warden,
State of California

Shelley Browning — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shelley Browning I do not support proposal S7-2026-15 regarding semiannual reporting. As an individual investor, I rely on regular company reporting to

understand how well companies are performing, whether management is executing effectively, and whether my investments remain appropriate. Reducing the frequency of reporting would make it harder for investors like me to make informed decisions and would decrease transparency in the market. Frequent reporting is especially important because many companies operate with tight cash flow, short planning cycles, and just-in-time budgets. A company's financial condition can change quickly, and investors should not have to wait six months to learn about meaningful changes in revenue, expenses, debt, margins, or liquidity. In addition, much of financial reporting today is likely supported by automated accounting, compliance, and investor-relations systems. While reporting does require effort, I do not believe reducing transparency for investors is the right way to address that burden. Public companies should continue to provide timely financial information, so investors have a clear and current view of company performance.

Shelley Bryan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shelley Bryan Affiliation: Jun. 23, 2026 Shelley Bryan -- retired
Small investor....Enron catastrophe showed clearly we need maximum, not minimum, transparency where our finances and investments are concerned. NOT debatable.

Shelley Cross — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shelley Cross Affiliation: Jun. 23, 2026 Please allow small investors the ability to know how companies are doing and their financial position every quarter. Decreasing financial reporting periods to six months will increase a company's likelihood of predating & postdating invoices to increase results for the six-month reporting.

Shelley Cross, CPA

Shelley Hansley — Jun 23, 2026
Subject: S7-2026-15 From: Shelley Hansley Affiliation: Jun. 23, 2026 My name is Shelley Hansley. I'm a professional in the insurance industry and I live in Houston Texas. I want you to STOP reversing things that were implemented for the good of the people. I remember people lost their entire life savings because of ENRON. Save quarterly reporting! You're supposed to protect the people. Keep protecting us. Save quarterly reporting.

Sent from my iPhone

Shelley Hobbs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shelley Hobbs Affiliation: Jun. 23, 2026 Shelley Hobbs
Vice President
Retired Banker

Without quarterly reporting fraud will evolve quickly. All businesses & non-profits are required to have quarterly reporting and it is prudent and effective. Do not change what works well!

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shelley staib — Jun 23, 2026
Subject: S7-2026-15 Comment From: shelley staib Affiliation: Jun. 23, 2026 Shelley Staib, retired. Keep the same practice in place, it’s a necessity for transparency and honesty in the face of blatant corporate greed and corruption

Shelley Staib

Shelley Urban — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shelley Urban Affiliation: Jun. 23, 2026 Any company who trades or has stock holders needs to open and honest about what's going on. Going dark for 6 months is ridiculous and unfair to the American people. Big companies have proven over and over that they can not be trusted if their given time to not tell their investors what's going on.
Please don't let this happen.

Shelley Vernon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Shelley Vernon I do not agree with reducing the number of reports that giant companies make public. Quarterly reports allow the company itself to understand how it is doing. Good management means keeping track. They have plenty of staff, so I think they can manage it...

Shelley Wainrib — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Wainrib Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need transparency in what companies are doing!
On another topic, what has happened to monopolies being illegal!!! The media is becoming a monopoly and spewing many untruths and hiding news that is unfavorable to Trump and his antics.

Shelva Trahan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shelva Trahan Affiliation: Jun. 23, 2026 My name is Shelva Trahan. I am the Manager, Compensation & Benefits for a privately held company. I have worked for both publicly held as well as privately held companies. In that capacity
I was privileged to know the inner workings as well as corporate Financials. This information is hidden to investors until the company Financials come out. It makes the leaders behave ethically and holds them accountable. Without the requirement of making
this public, I along with any other investor would not have the opportunity to know the wins or losses as well as the struggles of a corporation. We must keep this knowledge public on a quarterly basis.

Sent from AT&T Yahoo Mail on Android

Shemia Brewer — Jun 23, 2026

Subject: S7-2026-15 Comments From: Shemia Brewer Affiliation: Jun. 23, 2026 They must be accountable Four times a year , Ms. Brewer

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Sheree Rodriguez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sheree Rodriguez Affiliation: Jun. 23, 2026 We need quarterly reporting, or even more frequently! Not less!!

Yahoo Mail: Search, Organize, Conquer

Sheri Fatout — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sheri Fatout Comments attached.

Sheri Horn Hasan — Jun 23, 2026
Subject: S7-2026-15 From: Sheri Horn Hasan Affiliation: Jun. 23, 2026 As an investor, I want more transparency, not less, with quarterly reporting. Anything less does NOT represent adequate transparency. Sheri Horn Hasan, Retired, New Jersey

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Sheri Jones — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sheri Jones Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need more disclosure, not less! A six month blackout opens up the possibility of fraud!

Sheri Mongeau — Jun 23, 2026
Subject: S7-2026-15 From: Sheri Mongeau Affiliation: Jun. 23, 2026 Keep the quarterly signature. We live in fast moving times, This law was implemented for a very good reason. It is still needed. Quarterly will remain a superior safety net to the proposed every 6 months.

Sheri Mosley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheri Mosley Affiliation: Jun. 23, 2026 So which maga rep made this suggestion??? Was it a Jared connection?? Y'all just going out of your way to let maga make as much illegal money they can under the current administration. Shameful…

SHERI SISON — Jun 23, 2026
Subject: S7-2026-15 Comment From: SHERI SISON Affiliation: Jun. 23, 2026 My name is Sheri Sison. I am a high school English teacher. Reducing quarterly reporting allows time for fraud to occur. The rich continue to enrich themselves at the expense of others.

Sent from my iPhone

Sherie Niebauer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherie Niebauer Affiliation: Jun. 23, 2026 Stop finding reasons to protect the big money folks and start protecting the little guys. Six months to hide fraud and insider selling is outrageous. With AI they could report monthly at minimal
cost. Sherie Niebauer - Retired

Yahoo Mail: Search, Organize, Conquer

Sheril Miller — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sheril Miller Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I don't even have stocks! Yet this is outrageous and could highly effect many folks I know. Please don't let this happpen.
Thank you,
S. Miller

Sherre Holmes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sherre Holmes Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reports. A valid justification for the change has mot been provided, and given the actions of the current Administration, the change provides an opportunity for us to be duped AGAIN by those most likely to benefit.

Sherri Brennan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sherri Brennan I am against reducing public company reports from four to twice a year. I want the additioal transparency. Thank you.

Sherri Graw — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sherri Graw I believe companies should remain with quarterly reports and not move to quarterly reports. I believe this is in the best interests of their investors.

Sherri Merrick — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sherri Merrick Affiliation: Jun. 23, 2026 The answer is hell no!

Sherrie Cichetti — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherrie Cichetti Affiliation: Jun. 23, 2026 QUARTERLY!!
We the people need and want TRANSPARENCY!!

Sent from my iPhone

Sherrie Jones — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherrie Jones Affiliation: Jun. 23, 2026 Stop the fraud, waste & abuse. I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me. This didn’t work in the EU, it’s unethical & unfair.

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sherrie moss — Jun 23, 2026
Subject: S7-2026-15 Comments From: sherrie moss Affiliation: Jun. 23, 2026 Stop trying to steal from the hard working citizens of our country. You’re all shameful charlatans.

Sherrie Moss

Sherrie Olson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sherrie Olson Affiliation: Jun. 23, 2026 Please continue the quarterly reporting of our accounts. Changing this information to twice a year reduces the protection Americans rely on. Thank you.

Sherrie Olson
Raymond James Financial Retiree

Sherrie Sink — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherrie Sink Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY !! I can not trust anything because if the evil, greed and theft happening e erywhere. Please keep what safeguards that ha e worked. Don't go back ti what had failed before!

Sent from my Galaxy

Sherry A Andrews — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sherry A Andrews Affiliation: Jun. 23, 2026 The only reason

to do less reporting to the American people is cover up corruption!! Please keep the reposting as it should be QUARTERLY!! Thank you as there is no legitamate reason to stop this practice!! We the people demand this to have accountability!!! THANK YOU!!!

Sherry Brower — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Brower Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There is a law in effect that works just fine. Keep it. We don't need any lazy or crooked business men trying to steal from their customers. Why tempt them unless you are the same?

Sherry Cooper — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Cooper Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep quarterly reports!!

Sherry Dampier — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherry Dampier Affiliation: Jun. 23, 2026 Seriously? Today's citizen has zero morals or values. Corruption is rampant. And now you want to reduce oversight? Makes perfect sense if you want to rob Americans hard earned money and personally profit from that theft.

We can all say no. It wont matter. You will do it anyway. I am disgusted by people that are supposed to be leaders. You are supposed to represent the people and protect us and defend us from predators like these corporate oligarchs.

We all saw what happened when there was no oversight. We are all seeing what's happening today. Since you have basically stopped even reviewing the quarterly reports and everyone knows it's just for show and probably is a carbon copy of the last 10 they submitted the accountability factor equals a 2. They are still doing what they shouldn't be doing but now you use more lax requirements ending in acquittal on those counts or reliances on other charges... so now we should just remove the barrier and let them all run amok?

When was the last time a ceo was held accountable for sarbanes oxley law?

Around 2010, with the sentencing of Jerry Dale Cash (former CEO of Quest Energy Partners/Quest Resource Corporation) serving as one of the clearest and most prominent examples of criminal accountability under the Sarbanes-Oxley Act (SOX).

archives.fbi.gov

On November 12, 2010, Cash was sentenced to 9 years (108 months) in federal prison and ordered to pay $5 million in connection with a false SOX certification. He had pleaded guilty earlier that year to violating 18 U.S.C. § 1350 (SOX Section 906) by certifying financial statements that were inaccurate—he failed to disclose his diversion of about $10 million in corporate funds. This was not just for the underlying misconduct but specifically tied to the false certification.

archives.fbi.gov

Context on SOX AccountabilitySOX (2002) strengthened CEO/CFO personal responsibility via Sections 302 and 906, requiring certifications of financial reports and imposing criminal penalties: up to $1M fine/10 years for knowing false certifications, or up to $5M/20 years for willful ones.

en.wikipedia.org

Criminal prosecutions under the false-certification provisions have been relatively rare, especially for high-profile cases. Early post-SOX examples (e.g., HealthSouth's Richard Scrushy) often ended in acquittal on those counts or relied on other charges. Cash's case stands out as a direct SOX certification conviction leading to significant prison time.

reuters.com

More recent enforcement (post-2010) has leaned toward civil SEC actions, clawbacks of compensation (even without personal misconduct by the executive under Section 304), officer/director bars, fines, and settlements rather than frequent criminal convictions for pure SOX certification violations. Examples include cases involving WageWorks (2021) and Synchronoss (2022), where clawbacks occurred, or QSGI (2014 civil charges against a CEO for internal controls misrepresentations).

acfe.com

Analyses (as recent as 2025) note limited standalone SEC enforcement of certification rules and few high-profile criminal cases in recent years, with broader fraud charges often used instead when accountability occurs.

clsbluesky.law.columbia.edu

In short, while SOX has led to many civil and regulatory consequences for executives, high-profile criminal accountability for CEOs specifically tied to its certification provisions has been infrequent since the early post-Enron era, with Cash's 2010 sentencing as a notable benchmark. Enforcement continues through other means (e.g., securities fraud statutes). For the absolute latest developments, checking DOJ/SEC announcements would be advisable, as cases can take years to resolve.

You people that are responsible for upholding our laws all fail here on earth. You can answer for your behavior when you meet your maker. And when you do, I want you to tell them this. "I failed because I lost my moral clarity. I allowed myself to accept bribes for my votes. I stopped caring about other humans who would be absolutely crushed by the abuses committed against them by the elite and powerful. I was a coward who was too weak to stand up for the rights of others when I was in a position to stop it." Save your apology. We know you don't mean it.

Sherry Dampier

Sherry Lumley — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sherry Lumley Affiliation: Jun. 23, 2026 I believe quarterly reporting is necessary to maintain the quality of financial information that markets and investors rely on in making informed decisions. As a former bank examiner I have seen first hand what can happen with inaccurate or insufficient financial reporting. It allows those committing fraud time to hide their crimes and makes it more difficult to prosecute in a timely manner. I believe it will also cause riskier behavior as it gives corporations time to smooth over negative earnings reports, if the risks taken result in losses. This can encourage behavior that can result in losses to investors and those saving for retirement. Please do not change the current reporting standards. It makes no sense doing so.
Thank you for your consideration.

Sherry Lumley
Cape Coral, FL.

Sent from my Galaxy

Sherry Nephew — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sherry Nephew Affiliation: Jun. 23, 2026 Sherry Nephew, Educator. They are stealing our money .

Sherry Rickett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sherry Rickett Affiliation: Jun. 23, 2026 Quarterly reporting keeps investors better informed and the companies more likely to be forthcoming on any issues before it's to late, which in turn makes the market ha v e more stability.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sherry Studley — Jun 23, 2026
Subject: Business Quarterly Reporting Rule change proposal. From: Sherry Studley Affiliation: Jun. 23, 2026 My name is Sherry Studley and I am currently retired and take care of my disabled adult daughter. I was working when the ENRON disaster happened and it affected my family and many others I know personally. The transparency that is required through quarterly reports is a necessary step to keep the shareholders and the economy healthy as a whole. In the current economic climate it's madness to think that this change is seriously being considered.
The possibility of a company losing money, having out of control debit and other financial problems is always a risk however in the unstable economic situation here in the US, paired with the instability of global shipping and manufacturing, the risk is much higher and let's face it risk is what finance is all about.
In closing it seems the SEC who is supposed to mitigate risk, if I'm not mistaken, is considering increasing the risk to consumers in favor of the Companies "saving a few dollars"? Maybe some refresher training in what the SEC's actual purpose is needs to be scheduled.
Thank you for taking the time to read this comment I hope the comments received will assist this body with making the right decision for the Citizens of this country and others who's investments are the reason most of these companies are still profitable.
Sherry Studley

Sherry Williamson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sherry Williamson Affiliation: Jun. 23, 2026 I am an investor and rely on quartet reporting. Other have tried yearly and it didn't go well.
This will harm all facets of the economy.

Sherrye — Jun 23, 2026
Subject: Hey SEC - Keep it Quarterly!!! From: Sherrye Affiliation: Jun. 23, 2026 Who are you kidding? What are you trying to hide? A lot of things can happen - good and bad in three months time. This is not a good idea! I am retired and have been investing in different areas when I was working. How can I make a valid decision when the information is almost six months old?

Sherrye

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sherrykhannah — Jun 23, 2026
Subject: S7-2026-15 Comments From: sherrykhannah Affiliation: Jun. 23, 2026 Th Please keep the company's on the stock exchange reporting quarterly, not for me as I have no stocks but for the all the other little investors that could get bamboozled by hidden things going on!

Sent from my iPhone

Sherwana Richardson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sherwana Richardson I am anti “ Semi Anual Reporting “ for (3) CRITICAL reasons dealing with ALL Securities below; - Transparency - Relationship - Economic’s The preceding is CRITICAL for ALL type of investors. Quarterly reporting sustains ethic’s, stakeholder retention & ethical accountability to companies tangible assets that are driven by scarcity. As a recommendation, I propose; mail quarterly postcards to Investors, whereby we have the option to print out Quarterly Reports (accessible with a personalized digital code ONLY via Website) or companies set a pre- determined tier. Alert Investors in a one time letter; Quarterly Reports will only be provided if the company is above or below a predetermined tier set. This proposition mitigates cost; while meeting both tangible & intangible challenges in our world. We’ve got to KEEP our Quarterly Balancing Act; “Semiannual Reporting “, promotes subtle complacency (a no win in Securities).

Sheryl Bartel Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sheryl Bartel I believe this is a misguided proposal. As stockholders we own a piece of the business. Business owners should have timely information on how the business is doing. More transparency rather than less transparency. When I was running a small business not only did I have daily results, but a monthly synopsis on which to base decisions. I don't want to see less information on the businesses I hold stock in.

Sheryl Bryant — Jun 23, 2026
Subject: S7-2026-15 From: Sheryl Bryant Affiliation: Jun. 23, 2026 Quarterly reporting needs to continue. Irregularties can be caught sooner. Those intent on theft, crooked deals, etc can be limited with frequent reports.
Sheryl Bryant
NEVADA
Sent from my iPhone

Sheryl Chapman — Jun 23, 2026
Subject: S7-2026-15 From: Sheryl Chapman Affiliation: Jun. 23, 2026 I’d like to see the quarterly exporting as I am an investor. I can’t work without information, and I don’t trust corporations to do the right thing by its investors. As an accountant, I’ve seen too many corporations try to “cook the books”. THAT IS WRONG. Unless regulated, corporations will be corrupted.

Sincerely,

Sheryl Chapman

Sheryl Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheryl Davis Affiliation: Jun. 23, 2026 Quarterly reports are already 30 days old, at times,too long to save a product, service or an entire business. Semi annual reports are not worth the paper they are printed on. As a CPA/business consultant, I am amazed that the SEC would even consider this proposal

Sheryl Davis

Sheryl Heen — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Sheryl Heen Affiliation: Jun. 23, 2026 Keep quarterly reports

Sheryl Heen

Sheryl Lyon Johns — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sheryl Lyon Johns Affiliation: Jun. 23, 2026 Sheryl Johns Retired
Doing this report twice a year does not keep people honest. Keep 4 times a year

Sent from my iPhone

SHERYL Pieper Motley Fools Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: SHERYL Pieper Please do not reduce information to twice a year.

Shevohn Floyd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shevohn Floyd Affiliation: Jun. 23, 2026 No company should be allowed to do that. All companies' financial docs should be accessible.

Shikha Merchia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shikha Merchia Affiliation: Jun. 23, 2026 Quarterly reporting please

Sent from my iPhone

Shirley Ashby — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shirley Ashby Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not approve ending quarterly reporting! Keep the playing field even for every day investors!

Computers do this work and a change is not needed!
Whoever is behind this proposal is being greedy with the very companies they invest with.

Shirley Freeman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shirley Freeman Affiliation: Jun. 23, 2026 Why would you hide this information from investors? Isn't your job to PROTECT INVESTORS?

Yahoo Mail: Search, Organize, Conquer

Shirley Rose — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shirley Rose Affiliation: Jun. 23, 2026 Why would you want to not let people know what is going on? I think that borders on corruption. Keep the quarterly reporting!
Shirley L. Rose, Paralegal

Shirley Summer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Shirley Summer Affiliation: Jun. 23, 2026 Please keep the reporting quarterly. My name is Shirley Summer and I am 82 years old. I need my Broker to be able to advise me in a timely manner.

Shirley Thompson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Shirley Thompson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting. It helps us keep in touch with our investments we don't get invited to corporate meetings. Thank you for listening.

Shon Delgado — Jun 23, 2026
Subject: S7-2026-15 Comments From: Shon Delgado Affiliation: Jun. 23, 2026 Shon Delgado-retired As a person with my life savings invested in the stock market, I depend on quarterly reports for guidance. This appears to create a system designed to benefit insiders only leaving regular investors in the dark. No thanks!

Shonda Taliaferro — Jun 23, 2026

Subject: S7-2026-15 Comments From: Shonda Taliaferro Affiliation: Jun. 23, 2026 At a time when private equity firms are rapidly buying up accounting firms such as the one I worked for, it seems like we need more safeguards, transparency, and oversight rather than fewer. Reducing reviews from quarterly to semiannual sends the wrong message. Do the right thing by the people.

Shonda Taliaferro
Operations Systems Manager

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shopping Online — Jun 23, 2026
Subject: S7-2026-15 From: shopping Online Affiliation: Jun. 23, 2026 Keep financial reports quarterly so that CEOs and CFOs are accountable on an ongoing basis, and investors are protected. - Joy Fieldstadt, retired, PA resident

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Shrondra Clevenger — Jun 23, 2026
Subject: S7-2026-15 From: Shrondra Clevenger Affiliation: Jun. 23, 2026 I don't believe this should be allowed! If they are doing criminal activity then they need to be prosecuted and sent to prison just like anyone who breaks the law or constitution!!!! If this passes there will be alot more corruption and we the people of the United States are DONE paying for their mistakes and corruption!!!!

Si Matthews — Jun 23, 2026
Subject: File No. S7-2026-15 From: Si Matthews Four company performance reports per year must be maintained in the interest of owner investment transparency.

Siddhartha Singh None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Siddhartha Singh It will be more informative to continue the four times a year reporting. Besides being transparent to Investors, USA is a benchmark for global markets and this change would be a bad precedence or benchmark for other geographies.

Signe Knutson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Signe Knutson Affiliation: Jun. 23, 2026 S. Knutson, retired teacher here. I reported back to parents quarterly. They expected it. I expect the same from govt. You report to your boss - the American people.

Signe Roscoe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Signe Roscoe The proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two isn't in the best interest of stock owners, and should be rejected. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Might this reduce costs? Maybe. Although in an age of AI and increasingly efficient

disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Please reject this motion in favor of the ongoing guardrails you've historically preserved. And keep up the good work of protecting both companies AND we, the people.

Sigrun Aschoff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sigrun Aschoff We live in volatile, unpredictable, fast moving times. Quarterly reporting provides more timely awareness and oversight, the abilty to act more effectively. AI should be used as a tool to enable more responsive reporting whilst reducing costs, so, not an issue. I request to retain quarterly reporting for these reasons.

Silver Raven — Jun 23, 2026
Subject: S7-2026-15 Comment From: Silver Raven Affiliation: Jun. 23, 2026 Allowing companies to slide on quarterly reporting is allowing graft and dishonesty. JEEP QUARTLY REPORTING!

Respectfully,
Pamela KinCaid

SilverFox 55 — Jun 23, 2026
Subject: S7-2026-15 Comments From: SilverFox 55 Affiliation: Jun. 23, 2026 Dear SEC,

I am writing to request that we increase our meeting frequency from twice a year to four times per year.

Significant developments can occur during the intervening months, and I believe a quarterly schedule is necessary to remain vigilant and properly managed by security and exchange commissioners.

Best regards,

Cynthia Faulkner

Sim Neko — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sim Neko Dear friends at the SEC, Please continue to require companies to report 4 times a year instead of changing it to 2. As an investor who is in the Motley Fool community, I am trying to stay informed and invest intelligently in good companies long term. Therefore I consider myself as an owner of the company and need to receive frequent updates. Thank you for your attention. And thank you for all you do to help.

Simeon Brown — Jun 23, 2026

Subject: S7-2026-15 Comments From: Simeon Brown Affiliation: Jun. 23, 2026 It’s important that the street knows as much as possible about financial performance. If anything there isn’t enough information about public companies. To suggest we need a world where there’s less information about publicly traded companies is confusing to me. As an investor information rewards companies who do well and increases my trust.

Sent from my iPhone

Sid Brown
sidbrown210@me.com

Simma Chester — Jun 23, 2026
Subject: S7-2026-15 Comments From: Simma Chester Affiliation: Jun. 23, 2026 Let there be light. Financial reporting on a timely basis is crucial. Open the books

Sent from my iPhone

Simon Davison — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Simon Davison Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My retirement is based on having access to quarterly reports. I don't want insiders having a huge advantage over individual investors.
regards,
Simon Davison

Simon Hall Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Simon Hall I believe the Semiannual Reporting proposal will have a negative impact on investors and lead to poor decisions and mistrust in the companies they are invested. Governments should be maintaining and increasing publication of company performance, not reducing it.

Simon McRae The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Simon McRae Investing in shares is about ownership and any proposal of reduced reporting on a company ultimately harms and impedes confidence and transparency on how that particular company operates and performs. Should this proposal be allowed to proceed, both investor's and listed companies' will be sullied and disadvantaged by more cynicism and distrust accompanied with less integrity and faith in the investing landscape. Investor's will ultimately seek other alternatives where there are mechanism's and standards in place that preserve and enforce ethical functioning of capital markets. There is already a widely held view that politicians and elected officials are far too beholden to powerful company interests that write out big checks to help their electoral prospects rather than focusing on the right environment for their constituent's - if this proposal goes ahead it will confirm to many that America has lost its way because of greedy and powerful interest groups who erode standards for the public good and instead rewards selfish and narcissistic behaviours of an unethical few.

Simon Mitchell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Simon Mitchell This is a horrible change for all investors in public companies. This reduces the visibility that investors will have in the companies that they have invested in which will mean that reactions will only be larger in nature due to the extended timeframe of reporting. Privateoy owned companies have to report monthly to their stakeholders, public companies should be held to stricter standards not more relaxed. Public companies are already audited only once per year to ensure they are reporting accurately and no fraud is being committed. Reducing further reporting guidelines will only increase the opportunity for fraud and abuse in these companies that have sway over the markets.

Simon Shaw — Jun 23, 2026
Subject: File No. S7-2026-15 From: Simon Shaw Disclosures should continue 4 times a year.

Simone Luke — Jun 23, 2026
Subject: S7-2026-15 Comment From: Simone Luke Affiliation: Jun. 23, 2026 Simone Luke
Commercial Director

Please keep the reporting quarterly. It is a superbly imperative tool to keep business honest and forthright.

Thank you
Simone

Simply Trusting — Jun 23, 2026
Subject: S7-2026-15 Comments From: Simply Trusting Affiliation: Jun. 23, 2026 Keep The Reporting Quarterly. Do not continue with this evil plan to allow the public to be ripped off even more.

Sent from my iPhone

Sincere Chatham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sincere Chatham Affiliation: Jun. 23, 2026 Stephanie Nero, Citizen, This is vital information to all citizens when making decisions. Regular reporting is crucial to everyone. Even our government. We must keep consistent regular reporting.
I do not agree with hiding reporting for companies for six months.

Yahoo Mail: Search, Organize, Conquer

Sinclair — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sinclair Stock Owners need as much transparency as possible. Financial reporting availability on a quarterly basis is critical to that transparency. Please do not change that requirement to fewer financial reports per year. I have worked as an accountant for many years and know that legitimate companies internally produce these financial reports on a monthly basis for their decision makers. It is very little extra effort for companies to publicly provide financial reports on a quarterly basis. Stock owners not having quarterly information will only make the stock market more volatile.

Siobhan Conroy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Siobhan Conroy Affiliation: Jun. 23, 2026 Protect investors not those who are accountable

Sent from my iPhone

Sioux Hepburn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sioux Hepburn Affiliation: Jun. 23, 2026 We are retired boomers one of which is working part time. We are conservative seniors by nature and because of the economic landscape it is absolutely necessary to survive. Keep it transparent and quarterly.

Sent from my iPhone

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sj-davis — Jun 23, 2026
Subject: S7-2026-15 Comments From: sj-davis Affiliation: Jun. 23, 2026 In this dy of so much fraud we need to keep this in place and verify that it IS TRUE! Thank you for your attention to these matters.

Steve Davis, BA, MDiv., MA, EdS
Retired

Skip Ferry — Jun 23, 2026
Subject: S7-2026-15 From: Skip Ferry Affiliation: Jun. 23, 2026 Lee Ferry, retired minister dependent on equity- based pensions. Reducing the frequency of required reporting in a financial world that moves ever faster and reducing transparency will hinder the hard-working people at my denomination's pension boards who seek to keep their pensioners' investments safe.

Skip Jackson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Skip Jackson Being an informed investor requires quarterly updates from the businesses we invest in. When we own a piece of a business, we deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please keep the quarterly reporting requirements.

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skippy_tina — Jun 23, 2026
Subject: S7-2026-15 Comments From: skippy_tina Affiliation: Jun. 23, 2026 T. Littlefield, CFO Littlefieldmice LLC.
So now the government wants to make insider trading legal? It sure seems like it.
If only people on the inside know the financials of the company, they can make corrections to their personal portfolio, leaving the outside investors in the dark until it's too late.
This is a terrible idea. Do not do this.
Keep company books transparent.

Sent from my Galaxy

Sl Mustain — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sl Mustain Affiliation: Jun. 23, 2026 SHEREY L MUSTAIN RETIRED PROFESSIONAL
WE NEED MORE SUPPORT HERE FROM OUR GOVERNMENT NOT REDUCED REPORTNG.
Quarterly results are a vital source of information and promote accountability to investors, all we small investors. The ‘ time and money’ savings are negligible in comparison. This is not something President Trump would support given he’s the ‘PEOPLES PRESIDENT.’
DON’T DO IT SIR.
KEEP IT QUARTERLY.

Warm Regards,
Sherry L. Mustain
907-903-5912 (Cell)

Sent from my iPhone

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slavingsc — Jun 23, 2026
Subject: S7-2026-15 Comment From: slavingsc Affiliation: Jun. 23, 2026 DARK, what are they hiding? No dark time No hiding. Full transparency!

Sent from my Galaxy

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slider1630 — Jun 23, 2026
Subject: S7-2026-15 Comments From: slider1630 Affiliation: Jun. 23, 2026 it's absolutely necessary to protect American investors, the ones who have no access to insider knowledge. the ones trying to build a strong framework for their families. Karen Vasquez, retired, living decently and honestly and within my means. I deserve protection from the vultures on Wall St.

Sent from my Galaxy

Smith Joe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Smith Joe Affiliation: Jun. 23, 2026 Please keep transparence vote NO keep the lights on. Fo not go dark let the light shine keep honesty with the investers to the forfront.

Snake Sabo Musician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Snake Sabo As an individual investor I rely on transparency and as much pertinent information as possible to make educated decisions regarding my investments. I feel that reducing financial reporting from quarterly to semi- annually would impede my ability to make well-informed choices. I feel that as an investor I am also a fractional owner in the companies I invest in and thus believe that quarterly reports serve in the best interest of all investors.

Snow monkey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Snow monkey Affiliation: Jun. 23, 2026 One year in office and you become rich with inside knowledge and influence….

Sent from "The iPhone" that owns me.

Société D'INVESTISSEMENT ARIANE inc. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Société D'INVESTISSEMENT ARIANE inc. Nonsense, totally against protection of shareholder's interests

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Sofia A Funes Physician and Professor of Osteopathic Medicine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sofia A Funes To the Securities and Exchange Commission, I am writing to express my strong opposition to the proposal that would allow public companies to reduce their reporting frequency from quarterly to semiannual. Investor transparency should be increased, not diminished. In the current era of advanced AI and efficient disclosure tools, the administrative burden of reporting has significantly decreased, making more frequent reporting—even on a monthly basis—entirely feasible and appropriate. Reducing reporting to only twice a year is an antiquated and lazy approach that disadvantages individual investors. Furthermore, a semiannual reporting cycle creates a significant information gap. This lack of transparency invites unscrupulous behavior, specifically providing an opening for insider trading by those with up-to-date knowledge of internal company figures while the public remains in the dark. I urge the Commission to reject this proposal and prioritize the needs of investors by maintaining or increasing current reporting requirements. Sincerely, Sofia A. Funes, DO, MPH

Soham — Jun 23, 2026
Subject: File No. S7-2026-15 From: Soham Quarterly reporting allows investors to receive timely information about how their investments are doing. This transparency allows informed investor decision making, and actually lowers volatility. It also lowers the propensity for Wall Street and insiders from knowing more than retail investors and effectively extracting more money at retail investors' expense.

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soldano1 — Jun 23, 2026
Subject: S7-2026-15 Comments From: soldano1 Affiliation: Jun. 23, 2026 Stop it,things are f-up why don't you make things worse.

Sent from my Galaxy

Somara Zwick — Jun 23, 2026
Subject: S7-2026-15 From: Somara Zwick Affiliation: Jun. 23, 2026 As a retired financial services accountant the importance of quarterly reporting to investors is of prime importance. Do not decrease the frequency of these reporting requirements. In my opinion there should be more not less transparency and public information.

Sincerely,
Somara Zwick

Sent from my iPad

Sondra L — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sondra L Affiliation: Jun. 23, 2026 Small investors deserve to know what the companies are doing. Retirement plans are tied to the market and if people are forced to rely on investments then there should be maximum security and transparency. Keep filings quarterly.

Sonia E Orlando — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sonia E Orlando Less communication or disclosure about an investment is wrong. I need to know more no less about my investment .

Sonya P — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sonya P Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This 6 month plan is so shortsighted and foolish. Quarterly records help consumers and businesses. And when you milk all your stockholders by the end of year 1, who will you play your little game with?
Destroying the economic well being of stockholders destroys your company long term.

Sonya Slezak Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sonya Slezak I am writing to express concern for reducing reporting to investors. I do not approve of the decrease in transparency. I also expect even worse swings on reporting days and do not consider this responsible to the markets in general or beneficial to investors who make informed decisions as to where to invest their hard earned money. Big issues can be hidden in quarterly reporting and so much more on semiannual reports. So much happens in even 2-3 months. We need to have as much stability as possible to maintain investor confidence in companies. And companies that do not produce confidence, a reliable balance sheet, or reflects solid fundamentals in their operations do not deserve to be invested in. It's better to find this out every 3 months and lose 10% than every 6 months and lose 20-30%. Based on this, the only responsible course for the SEC is to maintain reporting schedules as they have been. Thank you for your time, Sonya Slezak

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Soria Armando Soria Armando — Jun 23, 2026
Subject: File No. S7-2026-15 From: Soria Armando Keep things as they are 4 times a year

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Spark Simon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Spark Simon Affiliation: Jun. 23, 2026 plesae do not let companys go dark for six months at a time.

Sparks And Magic PLLC Consultant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sparks And Magic PLLC Prefer 4 reports per year instead of only two so we can detect issues early.

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spcdaveb — Jun 23, 2026
Subject: S7-2026-15 Comments From: spcdaveb Affiliation: Jun. 23, 2026 No on S7-2026-15, or it's time to change SEC members.
I am opposed to another obstacle for helping my financial security.
David Barbera

Sent from my Galaxy

Spencer Beard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Spencer Beard Affiliation: Jun. 23, 2026 Spencer Beard. sbeard528@gmail.com Small invester here. The need for transparency here is absolutely essential.

Spencer Modica — Jun 23, 2026
Subject: File No. S7-2026-15 From: Spencer Modica This proposal to reduce reporting will reduce the ability of individual investor like me to assess the financial status of companies

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Spiffy1055 — Jun 23, 2026
Subject: S7-2026-15 Comment From: Spiffy1055 Affiliation: Jun. 23, 2026 I am retired and depend on my
investments. This will open the door to fraud and may hurt me, and many others in my situation.Vote NO!

Carroll Trainum

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srcummingss@gmail.com — Jun 23, 2026
Subject: File No. S7-2026-15 From: srcummingss@gmail.com This proposed rule change is an abomination!

Sriram Ramanathan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sriram Ramanathan I heard from Motley Fool that you are planning to reduce from quarterly reporting on publicly traded companies to once in 6 months. I am not in favor. In the age of AI, many of these reporting tasks can be automated. It is not onerous to get a report once in 3 months about the state of the business. Sure some people will sell on a bad report. Many others are looking for a trend of bad news over multiple quarters. We have so many senior management making good money with fantastic severance packages and the least they can do IMHO is to report on how the company is doing once in 3 months. Thank you.

SSGT Unknown — Jun 23, 2026
Subject: S7-2026-15 Comments From: SSGT Unknown Affiliation: Jun. 23, 2026 This will only encourage rampant fraud and pump and dump schemes. Both as business owner and investor I greatly disapprove this measure.

JF

Stacey — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stacey Affiliation: Jun. 23, 2026 They get away with enough already. They need quarterly to hold some kind of accountability.

Stacey Goodman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stacey Goodman Affiliation: Jun. 23, 2026 Keep doing the quarterly reporting. Something has to be done right!

Stacey Hawks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stacey Hawks Affiliation: Jun. 23, 2026 I do not want to go back to allowing corporations to pull shenanigans and hide it for six months. KEEP QUARTERLY REPORTING in place!

Stacey Hawks

Stacey Laub — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stacey Laub Affiliation: Jun. 23, 2026 Allowing companies to not share their information for 6 months is a terrible idea for investors and makes it so that investors don't have the information they need to be wise in their investment decisions. It is unacceptable to allow this to happen.
Thank you for allowing me to comment.
Stacey Laub

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stacey prater — Jun 23, 2026
Subject: S7-2026-15 Comments From: stacey prater Affiliation: Jun. 23, 2026 The regular saving public deserves to know how their investment funds are being used.
Making this happen only every 6 months will allow bad actors to keep smaller investors from having any input as to where their money goes. This makes All big business look like MAFIOSO.

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stacey prater — Jun 23, 2026
Subject: S7-2026-15 Comments From: stacey prater Affiliation: Jun. 23, 2026 The regular saving public deserves to know how their investment funds are being used.
Making this happen only every 6 months will allow bad actors to keep smaller investors from having any input as to where their money goes. This makes All big business look like MAFIOSO. And MAYBE THEY ARE!!!!

Stacie Scheurich — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Stacie Scheurich Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Corporations making record profits can afford to and must report quarterly. Less transparency means more fraud. Don't harm the American people any further, while we are struggling to put food on our tables and pay our rent/mortgage. You will drive the final nail in the coffin of the American dream. Do not remove the requirement for quarterly reporting!

Stacy Israel Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stacy Israel I am not in favor of reporting twice vs every quarter . I believe you have a responsibility to ensure I am informed and kept current with the company’s financial information

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Stacy Moore — Jun 23, 2026
Subject: S7-2026-15 comment: this is a ridiculous idea. How can we the people know what they the company is doing with less reporting? Please stop this nonsense. From: Stacy Moore Affiliation: Jun. 23, 2026 Stacy Moore

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Stacy Streen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stacy Streen Affiliation: Jun. 23, 2026 Stacy Davis, business owner trying to retire. This is a hard no from me, I do not see a reasonable benefit or reason for this to be acceptable.

Sent from my iPad

Stacy Streen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stacy Streen Affiliation: Jun. 23, 2026 Stacy Davis, business owner trying to retire. This is a hard no from me, I do not see a reasonable benefit or reason for this to be acceptable.

Stacy Wisner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stacy Wisner Affiliation: Jun. 23, 2026 It must remain quarterly to monitor for fraud and hold individual people who hold all of the power accountable! Stop making room to defraud the people! Longer gaps create an unfair advantage to corporate insiders.

We, the people, are systematically being oppressed, lied to and stolen from. KEEP QUARTERLY REPORTING AND ENSURE PERSONAL ACCOUNTABILITY TO INDIVIDUALS WHO ARE REQUIRED TO SIGN OFF!

Stacy Wisner
Chandler, AZ

Stacy Wisner

Stan Heard President of Zamora Engineering, Inc. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stan Heard This proposal for two reports per year instead of four should not be passed. It decreases investor visibility of a company's operations. As an individual investor, I have a right to know how operations are performing. This reduced transparency is dangerous to me as a stock holder.

Stan Madro — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stan Madro The frequency of public-company reports should NOT be reduced. Investors need more communication and transparency, not less.

Stan Racis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stan Racis Affiliation: Jun. 23, 2026 Dr. Stan Racis, retired prof, I do my own (and my family's) investing. ..... The LESS transparency, the greater the risks! I would simply NOT invest in any company offering less that quarterly detailed fiscal reports. This sort of legislation would also cause me to withdraw/not support (votes) any legislator going along with lower fiscal reporting requirements for corporations.

Stan Trump — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stan Trump Affiliation: Jun. 23, 2026 Please tell all citizen

investors the benefits of changing from quarterly reporting to semi annually !

Sent from my iPhone

Stan Wawrzyniak — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stan Wawrzyniak Affiliation: Jun. 23, 2026 Keep it as it is

Get Outlook for iOS

Stan Witman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stan Witman Affiliation: Jun. 23, 2026 This is absolutely absurd. Investors need to have timely, reliable information regarding a company's performance before making purchases of their stocks. Extending the reporting time frame raises questions about potential manipulation about a company's market performance, their cash position and their debt.

Stanley Makarevic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stanley Makarevic Please retain the current reporting rules. Investors need this information to make sound and reasoned decisions on investing.

Stanley Morgan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stanley Morgan Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY! Even more often is better.

Stan Morgan

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stanley Oneal — Jun 23, 2026
Subject: S7-2026-15 Comment From: stanley Oneal Affiliation: Jun. 23, 2026 Please keep the filings reports quarterly. This has worked. Bi annually hasn't. You either are for transparency or you're not. Your actions will indicate which path you chose to take.. thank you

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Stanley Stone — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stanley Stone I do not favor reducing reporting of public companies from quarterly to semi-annually. I don't believe this will achieve the stated goals of reducing costs appreciatively or change the focus to longer term. What it will do is reduce the information available to the shareholders, making it more difficult to invest knowledgeably. Systems are in place already for quarterly reporting--don't screw with it.

Star Lord — Jun 23, 2026
Subject: S7-2026-15 Comments From: Star Lord Affiliation: Jun. 23, 2026 Please reconsider the impacts of this on retail investors and keep the current rulings in place. Do not let companies hide what is currently transparent. Thank you!

Sincerely,
Bora Ercan

Star Maiden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Star Maiden Affiliation: Jun. 23, 2026 With the modern world moving so much faster now we need up to date information as fast as possible. If anything, monthly reports would make more sense rather than slowing information down to a crawl. Insiders would know problems in plenty of time to control their own investments, making an unfair advantage even greater. Keep the current reporting timing.

Starr Gephart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Starr Gephart Affiliation: Jun. 23, 2026 Insanity. Unacceptable.
Do NOT make reporting semiannual !
Starr Gephart
DoD / EPA auditor ret'd
Lima Ohio

StaticJolts — Jun 23, 2026
Subject: S7-2026-15 Comment From: StaticJolts Affiliation: Jun. 23, 2026 maybe people should stop betting on the market all together and find
another investment for their portfolios

Stefan Spann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stefan Spann Keep quarterly reports for investor confidence and knowledge.

Stefani Mccullah The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stefani Mccullah As a new investor, I rely on consistent, transparent information to make informed decisions. Going down to two reports per year leaves a large gap in which a lot can change. My vote is to keep four reports. Thanks for your consideration.

Stella Stroud — Jun 23, 2026

Subject: S7-2026-15 Comment From: Stella Stroud Affiliation: Jun. 23, 2026 Keep the reporting quarterly for accountability and transparency.

Sent from my iPhone

Steph Ken-Ton Meals on Wheels — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steph Ken-Ton Meals on Wheels Affiliation: Jun. 23, 2026 Keep this quarterly. Semi - annually enables the crooked CEO's and could severely affect investment outcomes. I feel that this is another ploy by the Trump administration to bilk more money from the citizens before they are even aware.

Steph Oh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steph Oh Affiliation: Jun. 23, 2026 Please keep public companies reporting quarterly.

Steph R. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steph R. Affiliation: Jun. 23, 2026 I'm a BIG "NO" to doing this garbage. Businesses have more than enough than getting to HIDE anything!!

Stephanie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie Affiliation: Jun. 23, 2026 It is absutely outrageous and worthy of investigation that SEC officials are trying to help corporate execs cheat shareholders. There is no otner reason toto allow the companies you are supposed to be policing this much freedom to cheat the system. Who are you protecting? You are supposed to answer to and bear protecting the majority tax payers who pay ypur salaries, not the corporations who are no doubt, bribng you. Or promising you lucrative positions when you leave the SEC, and following directions from politicians tbat are owned by corporate interests and billionaires.

Stephanie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie Affiliation: Jun. 23, 2026 It would be far more effective to hold CEO's personally responsible the way China does, instead of giving them more leeway to behave badly. Are you trying to create another ENRON style rip off of the people? Cause thats how you do it.
China executes executives who perpetrated fraud , maybe you should be heading in that direction instead of giving corporate crooks more opportunities to steal the life savings of American citizens, and then skip off with a slap on the wrist. Do your jobs as gaurdians of the Anerican investors, not lapdogs of corporate interests.

Stephanie — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie Affiliation: Jun. 23, 2026 It would be far more

effective to hold CEO's personally responsible the way China does, instead of giving them.more leeway to behave badly. Are you trying to create another ENRON style rip off of the people? Cause thats how you do it.
China executes executives who perpetrated fraud , maybe you shpuld be heading in that direction instead of giving corporate crooks more opportunities to steal the life savings of American citizens, and then skip off with a slap on the wrist. Do your jobs as gaurdians of the Anerican investors, not lapdogs of corporate interests.

Stephanie — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephanie A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. As an investor who is part of a small business and has worked at a Fortune 500 company, I believe that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Stephanie B — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie B Affiliation: Jun. 23, 2026 It’s a bad idea to do away with quarterly reporting. Investors are entitled to transparency with their money

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Stephanie B Kind — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie B Kind Affiliation: Jun. 23, 2026 Keep the quarterly reporting open. No delay on information and with full transparency. I do not want to be left holding the bag after insiders get the information and would be able to make trades or sales with an unfair advantage of information before everyone. Keep it open so all have the same opportunities. S. Buckler

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Stephanie Blackton The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephanie Blackton I think it would be a HUGE mistake to allow companies to elect to reduce the number of public-company reports from four times a year to just two. Quarterly reports are important! The nominal benefits of two reports as compared to four per year do not begin to compensate for the lack of important information to be gained in quarterly

reports. Taking the reports away makes everyone less informed. Less information adds to uncertainty. As a shareholder in over 100 companies, it matters to me that I know how they're doing. Thank you. Stephanie Blackton

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Stephanie Button — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephanie Button Affiliation: Jun. 23, 2026 We need more accountability, not less! The only people this administration serves are the wealthy…

Sent from my iPhone

Stephanie Comer — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Comer Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: keep transparency for a fair and honest stock market- remember Enron too many struggling American have there money invested and can't afford a dishonest market

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Stephanie Hazlett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Hazlett Affiliation: Jun. 23, 2026 Billionaires hiding money and stealing from people needs to stop. SEC needs to stop benign the knee to this Administration and their corrupt ways of dealing. Every day Americans like myself are struggling to live while they wipe their asses with hundred dollar bills. It needs to stop. Thank you for reading Stephanie Berens United States Postal Service Rural carrier

Yahoo Mail: Search, Organize, Conquer

STEPHANIE HINES The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: STEPHANIE HINES I am STRONGLY OPPOSED to this proposal. It is my right, as a financial investor, to be able to make informed decisions regarding my money based on timely information from public-company reporting, i.e. Quarterly Reports and any other details effecting my investments. This proposal says nothing but laziness and a severe lack of transparency. Not with my money!

Stephanie Jennings — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Jennings Affiliation: Jun. 23, 2026 The only reason you would want to go dark publicly for six months is, so you can do shady deals in the dark.The dark is where you do things that you don't want other people to see.So what are you hiding

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Stephanie Manuel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Manuel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

This STINKS and is transparently weighted toward big money. DO THE RIGHT THING. Keep everyone informed.

Stephanie Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Martin Affiliation: Jun. 23, 2026 This matters because if these companies are allowed 6 months between reporting it makes it easier to hide their inside information from not just stock holders but also the government. Why would they give you the real information when they have 6 months to fabricate?

Sent from my iPhone

Stephanie Martin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Martin Affiliation: Jun. 23, 2026 Keep the reporting quarterly.

S. Martin

Stephanie Taylor — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Taylor Affiliation: Jun. 23, 2026 Everyone has the right to know what companies are doing. We are investing in these companies as well. And that citizens this should be public information not hidden for any length of time. Ethics alone should prevent you from doing this.

Get Outlook for Android

Stephanie Thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephanie Thomas Affiliation: Jun. 23, 2026 Knock it off. Reporting transparency more often is ALWAYS better.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Stephanie Todd LLC Business Owner and Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephanie Todd Do no reduce the reporting requirements of companies to only twice a year. The public and investors need transparency. Reducing the reporting periods will have no effect on business expenses because businesses monitor their activities on a monthly basic and will continue to have internal reports. This proposed rule change would only help companies that have something to hide.

Stephen Amaza — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Amaza Hello, I'm of the opinion that changing disclosure filings to be biannual is a mistake. We need as much information as we can be getting, not less. And in the age of AI and so much more effective intelligence tools, we should be pushing for more frequent filings if anything is to change, not less. Yours respectfully

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stephen bishop — Jun 23, 2026
Subject: Comment on S7-2026-15 From: stephen bishop Affiliation: Jun. 23, 2026 Don't try to fix something that's not broken.

Stephen Carlson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephen Carlson Affiliation: Jun. 23, 2026 Quarterly statements and reports are important to minimize fraud AND allow for timely information needed for investors like me. Keep the rules requiring quarterly statements.

Stephen Carlson MD, retired

Stephen Chiodo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephen Chiodo Affiliation: Jun. 23, 2026 Don’t let this happen. It’s a gift to inside traders and fraudsters.
Stephen Chiodo

Sent from Gmail Mobile

Stephen Clark — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Clark I am writing in opposition to the proposed Semiannual Reporting rule, File No. S7-2026-15. As an individual investor, I believe regular public-company reporting is essential to informed ownership. When investors buy shares in a company, they are not simply trading symbols on a screen. They are becoming owners of a business. Owners deserve regular, consistent, and transparent information about how that business is performing. Reducing required reporting from quarterly to semiannual would weaken the flow of information available to individual investors. Companies continue to operate every day. Customers are won and lost, products are launched, strategies succeed or fail, risks develop, and market conditions change. Receiving official updates only twice a year would leave investors with less timely information about

businesses they own. I understand the argument that less frequent reporting may reduce costs or reduce short-term pressure on management teams. However, I do not believe the solution to short-term thinking is less information. Short-termism comes from how market participants react to information, not from the existence of the information itself. Taking away regular disclosures does not make investors more patient. It simply makes them less informed. Less transparency is especially harmful to individual investors. Institutional investors often have access to management meetings, alternative data, analyst networks, and other resources that ordinary investors do not. Quarterly public reporting helps level the information playing field. Reducing that reporting would likely increase the gap between professional investors and individual shareholders. I also believe that less frequent reporting could increase uncertainty and volatility. If important developments are disclosed less often, the eventual surprises may be larger and market reactions may be sharper. Regular reporting provides a cadence of accountability and helps investors evaluate companies over time. For these reasons, I respectfully urge the Commission not to adopt the proposed rule allowing companies to reduce public reporting to a semiannual schedule. Public markets depend on trust, transparency, and equal access to material information. Quarterly reporting remains an important part of that framework.

Stephen Degler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephen Degler Affiliation: Jun. 23, 2026 Please keep business honest and protect shareholders, retain quarterly reporting please.

Stephen Deiss Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Deiss As an investor it is difficult enough to get insight into the state of a company for investment purposes when there are only 4 reports a year. If they decrease to only two we will be rediced to gambling without access to transparent fundamentals. Please do not allow this to happen.

Stephen Dorsett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Dorsett At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Please do not reduce the reporting requirements.

Stephen Dudley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Dudley To the Securities and Exchange Commission: I am writing as an individual retail investor to strongly oppose File No. S7-2026-15, the proposal to allow public companies to replace quarterly Form 10-Q reporting with semiannual reporting on new Form 10-S. Quarterly reporting is one of the few tools that gives ordinary investors timely, standardized, comparable information. Reducing required reporting from quarterly to semiannual would not eliminate the need for information; it would simply make that information less available to the public and more available to insiders, institutions, analysts, and sophisticated market participants who already have advantages over retail investors. I understand the desire to reduce unnecessary burdens on public companies. But Form 10-Q reports are not unnecessary. They provide disciplined, reviewed, structured, and comparable information about a company's financial condition and

operations. Earnings releases, investor presentations, and conference calls are not substitutes. They are often selective, less standardized, less complete, and more promotional in tone. This proposal would also harm comparability. If some companies continue quarterly reporting while others switch to semiannual reporting, investors will have a harder time comparing companies across industries and over time. That inconsistency would make markets less transparent, not more efficient. The proposal may be framed as giving companies flexibility, but the real question should be whether investors benefit. Public companies receive the privilege of accessing public capital markets. In return, they should provide regular, reliable, public information to the investors whose money they use. Quarterly reporting also supports accountability. Six months is a long time in modern markets. Business conditions can change quickly, especially in technology, finance, energy, healthcare, consumer markets, and smaller growth companies. Investors should not have to wait half a year for basic interim financial information. If the Commission is concerned about short-termism, the better solution is to address quarterly earnings guidance and market incentives directly, not to reduce mandatory public disclosure. Less transparency is not a cure for short-term thinking. It is a gift to those with better private access to information. I respectfully urge the Commission to withdraw or reject the proposal. At minimum, the Commission should not permit any company to move to semiannual reporting unless investors approve that change and unless the company is required to provide quarterly financial information that is standardized, reviewed, filed with the SEC, and structured for easy comparison. Retail investors need more transparency, not less. Stephen Dudley

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Stephen E Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen E Wilson The basis of all decisions is information. Any attempt to reduce the availability of information merely enables the probability of bad decisions and the opportunity for fraud.

Stephen Erland — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephen Erland Affiliation: Jun. 23, 2026 This is a no-brainer. Why on earth would you want to do this other than to allow for more rip offs?

Stephen Erland
360-434-4338

Please note: I am sending this email at a time that is convenient for me. Please read and respond at a time that is convenient for you and that fosters a healthy work-life balance.

Stephen Fleischer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephen Fleischer Affiliation: Jun. 23, 2026 Real transparency starts with frequent reporting...semi annually is not frequent. Quarterly is better and easier than monthly...a good compromise.

Stephen Hurley Sr. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Hurley Sr. I am a long-term investor in both individual

companies and mutual funds. Further, I read as much as possible about the individual companies which I am invested in. To cut that reporting in half makes no sense and allows poor performance or other problems t go unnoticed. This would be a huge disservice to the investing community and I believe more reporting is better than less reporting. Thank you Steephen

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Stephen J deMauriac — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen J deMauriac As a recent new subscriber to The Motley Fool I have found their information to be a valuable tool for investing. Consequently I have used that information to achieve financial improvement in my investment assets that would not have occurred otherwise. Therefore it is obvious to me that more information, not less information, is what is necessary if anyone's objective is to make better informed decisions regarding their financial well being. Reducing a public company's financial reporting requirements as proposed in this legislation is not at all helpful to investors and I urge that this proposal be scrapped. My belief is that if this proposal is adopted it will have a negative effect on investing in company's, just the opposite of what the SEC should be all about.

Stephen Karl Rassin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Karl Rassin Do not change the rules on quarterly reporting for companies!

Stephen Kenney none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Kenney Reducing reporting requirements for corporations will reduce transparency and increase the likelihood of corruption. Please do not reduce reporting requirements.

Stephen Kovach, CFA CFA Institute — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Kovach, CFA Having spent over 30 years in the banking, finance and registered investment advisor community, I believe this is a horrible mistake to limit reporting and transparency to investors and shareholders. Public filings and quarterly reporting are essential reporting and informational materials to assist investors and markets make informed investment decisions. In a world where corporate malfeasance, crypto fraud and other forms of cooking the books are becoming more frequent - I cannot imagine the need to pull back on regular and monitored investor reporting for our financial system.

Stephen Laseau The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Laseau As an investor, I need regular, transparent communication from each publicly traded business. Reducing reporting requirements weakens the connection between companies and their owners. We, the main street investors, are critical to the overall investing arena. I implore the SEC to not enact the Semiannual Reporting rule. Less information is not better for those investing. Quarterly reporting is necessary.

Stephen Limauro — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Limauro As a former Fortune 500 CFO I have considerable experience in both financial reporting and financial analysis. I believe quarterly reporting is essential for assessing corporate operations, providing ongoing current information to analytical and regulatory communities and keeping owners informed. As an investor I believe quarterly reporting provided essential information in support of active and ongoing investment analysis. In an environment where skepticism is, and must be, the norm it seems counterproductive to lessen the frequency of vital analytical information.

Stephen M Rathe — Jun 23, 2026
Subject: S7-2026-15 From: Stephen M Rathe Affiliation: Jun. 23, 2026 There is no major exec who can't take the time to show that they are operating within ethical guidelines.
I'm a producer in public broadcasting and adjunct professor trying to pass on what I have learned, and unfortunately one of the great lessons is from Ronald Reagan: trust but verify. And that is especially true where behavior and great sums are involved.

Steve Rathe

973 325 1585
Srathe@gmail.com

The test of our progress as a nation is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little.

Franklin D Roosevelt

STEPHEN M. GOODMAN, SR. — Jun 23, 2026
Subject: File No. S7-2026-15 From: STEPHEN M. GOODMAN, SR. I am against S7-2026-15 because it does not give me, an investor, the proper amount and timeliness of information/reports to be able to completely, accurately and fairly evaluate where I want to invest or continue to invest or to sell. In todays world quick, thorough information is so very important without which I believe the market will fail as investors will not have quarterly information to act upon. SMG, SR

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stephen marks — Jun 23, 2026
Subject: S7-2026-15 Comment From: stephen marks Affiliation: Jun. 23, 2026 NO, you all know this is wrong!
You also know HOW wrong,
Please do not strip away more protections for the average consumer.

Stephen Neumeier Neumeier Capital Management, Inc.. — Jun 23, 2026

Subject: File No. S7-2026-15 From: Stephen Neumeier Please keep the rules requiring quarterly reporting. For markets to be efficient, we need honest transparency.

Stephen Parks — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephen Parks Affiliation: Jun. 23, 2026 Keep reporting intervals quarterly. There is very minimal benefit to longer periods, while there are large potential downsides and potential for abuse. There are reasons reporting is currently set to quarterly, and the reasons are still valid.

Thank you for your consideration.

Stephen Parks
Missouri City, TX

Stephen Pherigo Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Pherigo Keep quarterly disclosures intact.

Stephen Pohl — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Pohl Reducing reporting requirements to semiannual instead of quarterly will only reduce trust in the investment environment, except for insiders! The average investor will be the one that gets screwed.

Stephen Professor of History — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Stephen R Schafer Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen R Schafer I would prefer more transparency, not less. In this AI digital age, it should be easier to do.

Stephen Richmond — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Richmond Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Stay with quarterly reporting

Stephen Siemer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Siemer Please do NOT allow corporations to report only twice per year. In fact, as the owner of multiple companies (equity holder in the companies) I already find the quarterly dispensation of information to be frustratingly inadequate. The CEO knows what is going on within the organization daily (one would hope) and while I don't think that level of insight is appropriate, I do feel that any argument about the cost of, or onerous work required to, report earnings and progress on strategies, programs and projects quarterly is spurious and disingenuous. Reporting tools and AI have made the process much more efficient and, if these same organizations can budget what I assume is millions of dollars to advertise on F1 race cars and inside FIFA WC stadiums, they can certainly set aside some small amount to keep owners informed. Further, the idea that informed shareholders leads to short term thinking is inaccurate. In fact I would argue the opposite. Poorly run organizations with boards and "C Suite" executives who act on information to create the appearance of short term positivity results in lies and prevarications which will be checked by a well informed shareholder community. Truthful, honest and timely information can only make the organization more (not less) accountable and thus, effective and profitable. Thank you.

Stephen Tropp — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stephen Tropp Affiliation: Jun. 23, 2026 As someone who works in the financial industry, I can testify first hand that this is a bad idea, it will only lead to corruption and more corporate failures.

Sent from my iPhone

Stephen Turbyfill Sr — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Turbyfill Sr Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: keep the required quarterly reporting

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Stephen Wasula CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stephen Wasula I am against such a measure because it only makes it more difficult to see what's happening to a company. Maybe, going to 3 times a year would be less of a problem.

Stephen Weir — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stephen Weir Affiliation: Jun. 23, 2026 Absolutely necessary

Stephen J. Weir
917-757-0968

Steve — Jun 23, 2026

Subject: File No. S7-2026-15 From: Steve Opposed. After read the Motley Fool’s analysis, it is clear that this is not a good idea.

Steve & Kristen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve & Kristen Affiliation: Jun. 23, 2026 Why? How does this benefit people? How does this create stability for investors? You should be ashamed. You know this is not going to end well for many hard-working, middle-class Americans.

Steve A Morgan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve A Morgan Keep 1/4 ly reports! If they need to save money they can stop the printing but keep accessible digestible on line.

Steve Adkins FCMA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Adkins This reduction of communication with the owners of a business is a mistake. It will and can only, result in management understanding LESS about what they are doing with someone else's money. If less is understood, people that should be fired, won't be. And people that should be promoted also won't be. As Charlie Munger said - the guy with an IQ of 120 will kill you if he thinks its 150.

Steve Albury The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Albury I believe that shareholders are entitled to quarterly reports.

Steve Austin — Jun 23, 2026
Subject: S7-2026-15 From: Steve Austin Affiliation: Jun. 23, 2026 Corporate America are the last people that should be trusted. Look at the Food Industry, Banking, Pharmaceutical Companys

Yahoo Mail: Search, Organize, Conquer

Steve Ayraud — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Ayraud Please don’t reduce the reporting requirements from 4 to 2 per year. These information in these reports is important to receive on a timely basis.

STEVE BALDASSANO — Jun 23, 2026
Subject: File No. S7-2026-15 From: STEVE BALDASSANO I am against this change. less transparency would give me less information to rely on when investing. I am in agreement with the analysis of the motley fool in opposing this change.

Steve Bartlett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve Bartlett Affiliation: Jun. 23, 2026 We seniors have worked hard all our lives to invest but I'm one that will leave the stock market if this happens. What possible reason except accountability would you do this?

Steve bidwell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve bidwell I do not support less information than quarterly reporting. It will not save any significant costs and serves to make it more difficult for investors to monitor and make decisions on continued ownership

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Steve bliss Retired ship captain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve bliss 2 reports per year means less transparency. No change is necessary

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Steve Boehm — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Boehm Affiliation: Jun. 23, 2026 Steven Boehm, Investor. I don't want the negative results that reporting less frequently would bring about. AI is making reporting easier.....doesnt make sense to reduce the data that is available.

Steve Bryan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Bryan "Comments attached" Companies should report earnings and the health of its business to its shareholders at least 4 times a year. Anything less is taking advantage of an investor or potential investor.

Steve Churchill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Steve Churchill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Protect our economy and investors by keeping a mandate to deliver quarterly reports!

Thank you.

Steve Cook — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Cook Affiliation: Jun. 23, 2026 I’m retired and our income depends on the SEC keeping strict rules in place to prevent malfeasance which would jeopardize our investments. Predatory practices cost us our life savings in 2008. It is the government’s job to protect citizens from incompetence and corruption. Strengthening regulations is a good idea. - Steve in CA

1. The arts allow practice discerning value, making decisions, and creating without absolute criteria through a process of analysis, synthesis, visualization, and action.
2. Avoid an irreversible path when faced with uncertainty.

Steve Cooley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Cooley Affiliation: Jun. 23, 2026 I believe that companies need to have proper accountability and accounting of the actions and activities of the sales and purchases in the stock marketplace. Having been left holding the bag and losing a significant amount of my pension fund from the junk real estate investment fiasco years back I don't want anyone or myself to suffer a horrific loss and set back again.
Steve Cooley
CEO Steve's Cat Music, Tax Payer, US Citizen
Louisville Ky

Steve Daly Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Daly Reducing the number of "reporting periods" for publicly traded companies is fundamentally moving in the wrong direction. At some point in the spectrum, "excess reporting" is real and costly, however, four reporting periods a year is not "excessive" and moving from four to two reporting periods a year borderlines on irresponsible and negligent information sharing. This is information for owners, not the casual public. Thank you.

Steve Dorrough CPA Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Dorrough CPA I have been investing for many years. As a member of the financial community, I think it is a major mistake to reduce the number of reporting periods for publicly held companies. Many things can and do happen within these companies and for investors / owners to have 6 months go by without the information can be devastating to the investor / owner. The better informed we are, the more likely we are to help in correcting mistakes or potential mistakes. We vote with our dollars and need the information to make the wise decisions. Please do not pass this bill that would reduce the reporting from 4 times a year to 2 times a year.

Steve Dupuis None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Dupuis The reporting period should remaine as is. The reason is transparency to see how a a company or stock is really doing over a respectable amount of time as in quarterly. Indiviguals and corporations that want to go back to one time a year are hidding a financial problems that a quarterly report would expose

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Steve Etrheim — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Etrheim Information is power to act or stay the course in the stock. Reducing information to semi annual reporting vs quarterly makes us less informed and therefore less smart when making decisions on stock ownership.

Steve Gady — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Gady Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. I am just a small investor and I feel the current administration is making the populace more worried about our investments.

Yahoo Mail: Search, Organize, Conquer

Steve Gentry N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Gentry I am not in favor of going to biannual reporting, please leave it as quarterly.

Steve Guess — Jun 23, 2026
Subject: S7-2026-15 From: Steve Guess Affiliation: Jun. 23, 2026 I've said this before, some CEOs look forward to demonstrating how their leadership is driving the business forward, the others feel they have to attempt to obfuscate the most recent period, but that takes constant eye-on-the-ball and the other on the vultures around them.

Steve Guess
Fuquay-Varina, NC
"When the Power of Love overcomes the Love of Power,
the world will know Peace." Jimi Hendrix

Steve Hayworth Motley Fool community, investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Hayworth Less information doesn't help owners of companies, we the investors stay up to date on our invested companies, plans, investments and progress. These are essential communications needed to evaluate our invested(owned) companies. Quarterly reporting is not a burden but an essential part of running any business.

Steve Hindman None — Jun 23, 2026

Subject: File No. S7-2026-15 From: Steve Hindman I'm am against the proposed change. Reducing reporting requirements, in conjunction with the newly implemented pattern day trader rules, will give markets more of a casino atmosphere, due to lack of recent information. You can eliminate requirements for forward looking earnings estimates, which encourage managers to use financial tricks to make earnings meet expectations.

Steve hughes — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve hughes We need quarterly reports on the businesses we own. Thank You

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Steve Jensen — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Jensen Affiliation: Jun. 23, 2026 This is a ridiculous option that basically hides success and failure from investors. It benefits on my the corporation

Sent from my iPhone

Steve Johnson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Johnson This is a BAD IDEA.

Steve Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve Jones Affiliation: Jun. 23, 2026 There is no need to change quarterly reporting except to give people less information. Truly a bad idea!

Steve Jones
Oak Island, NC

Sent from iPhone

Steve Kollasch — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve Kollasch Affiliation: Jun. 23, 2026 Please keep quarterly reporting for publicly traded companies!

Steve Kuchta — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Kuchta Affiliation: Jun. 23, 2026 6 mo. Bad idea!!!

Sent from my iPhone

Steve Kurtz — Jun 23, 2026

Subject: S7-2026-15 Comments From: Steve Kurtz Affiliation: Jun. 23, 2026 The Mushroom Theory of Management is well known. Keep them in the dark and feed them manure!

I use technical analysis, as much fundamental information fits the GIGO formula. But something is better than nothing for traditional analysts.

Former derivatives expert, with currencies my specialty.

Steve Lessor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Lessor I respectfully oppose the proposal to reduce public-company reporting from quarterly to semiannual. As individual investors, we rely on regular, transparent communication from the businesses we own. Investing is ownership, and ownership requires information. Cutting the number of required reports in half weakens the connection between companies and their shareholders. Some argue that fewer reports would reduce costs or ease short-term pressure. But in an era of AI-driven efficiencies, the cost argument is increasingly uncertain. And short-termism is a behavioral issue, removing information doesn't make anyone more patient; it simply makes everyone less informed. Less transparency doesn't reduce uncertainty. It increases it. Companies will still operate every day, launching products, winning and losing customers, succeeding and failing in real time, yet investors would receive only half as many official updates. That means bigger surprises, sharper reactions, and potentially greater volatility when information finally arrives. Transparent markets depend on informed owners. Reducing reporting frequency moves us in the opposite direction. For these reasons, I urge the SEC to maintain quarterly reporting requirements and preserve the level of transparency that individual investors depend on.

Steve Lewis n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Lewis as an owner of public company shares, I need to know how the company is doing on a regular, quarterly basis. Please continue reporting requirements

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Steve Malany Construction company Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Malany A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It

increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Steve McBay — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve McBay Affiliation: Jun. 23, 2026 Trying to rob the poor and pay the rich scheme !

Steve McCracken — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve McCracken Truth and Transparency are virtues that have value in many areas of life...marriage, relationships and business. The reasons given for "less transparency" usually nefarious. Whether it's a deceptive ice cream label or concealment of damaging developments in most contexts, it is usually hidden for a less-than-laudable reasons. It is my plea that we admit the "real reasons" for less reporting and keep the current requirements of quarterly reporting in place! If you want to make a real "confidence-building" decision...increase reporting requirements to monthly rather than quarterly! If your answer is "no", then plan to answer the follow-up question, "Why, what are you afraid of?!"

Steve Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Miller Quarterly reports are essential to maintain knowledge of a company. Twice a years is not reasonable or practical.

Steve Mohn Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Mohn It's tough enough for individual investors to get information on companies whose stock they own, reducing reporting to 2 times a year instead of quarterly will only make that more difficult. Companies' management teams run through financials at least monthly, the least they can do is share financials and answer questions quarterly,

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Steve Moran — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Moran Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. If it works, why change it? Thank you.

Steve Moran

Sent from my iPhone

Steve Moran — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Moran Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. If it works, why change it? Thank you.

Sent from my iPhone

Steve Neumann — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Neumann Affiliation: Jun. 23, 2026 Quarterly reporting is important for public transparency. Changing this rule is going to allow more insider trading and corruption. Regular investors deserve the same standard of reporting that has been the standard for years. With AI tools available, quarterly reporting is easier than ever, and the only reason for this change is to support corruption, grift, and Epstein class destruction of the world.

Steve Pokorra — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Pokorra In the modern age of automation the argument that it reduces reporting workload is negligible at best. As an investor I see myself as an owner, and transparency is what every owner wants and deserves.

Steve Purgahn American Institute of Certified Public Accountants — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Purgahn I think reducing the number of reporting requirements for publicly traded companies does not allow investors and the general public to know on a timely basis not only the financial aspects of the companies but also other impacts, such as lawsuits, trade issues, management changes, new products and so on. Investors deserve to be informed on a more frequent basis than every six months.

Steve Quinn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Quinn Affiliation: Jun. 23, 2026 Please continue to keep companies on the up and up with quarterly reporting. It seems a minor but important step for stock holders and the public.

Thank you for the opportunity to comment.

Steve Quinn

Sent from my iPhone

Steve Scoggin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Scoggin Affiliation: Jun. 23, 2026 Too many loopholes for overpaid crooks like y'all. Should have 2 year term limits, there are people interested in doing what's right for the country requardless of money. Need to get rid of career politicians. Get paid 2000 dollars a .month for 2 years, no secret service protection
for life and no paycheck once you leave office. Y'all need to be checked every 2 months, not less!!! With out lobbyists and insider trading. Which should be a treasonous offense punishable by the firing squad. The only way to get rid of corrupt politicians is to take the money out of politics!!!

Steve Scoggin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Scoggin Affiliation: Jun. 23, 2026 Too many loopholes for overpaid crooks like y'all. Should have 2 year term limits, there are people interested in doing what's right for the country requardless of money. Need to get rid of career politicians. Get paid 2000 dollars a .month for 2 years, no secret service protection
for life and no paycheck once you leave office. Y'all need to be checked every 2 months, not less!!!

Steve Silvester — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Silvester I just learned about this from my Motley Fool community. More reporting is wise. There must be checks and balances here. We need more reporting to make informed decisions. Quarterly reporting is common sense.

Steve Skrsinks — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Skrsinks Dear Commissioners, I write to urge that you not adopt a regulation reducing the number of times per year a publicly held business must report to its shareholders (owners). I have been an individual investor for over 70 years. Timely information is necessary for making buy, sell, and hold decisions. My investment advisers need and evaluate these quarterly reports even more. Any significant cost savings are highly dubious in the age of AI. Please don't reduce the number of times businesses must repot to their owners. Thank you for considering my comment.

Steve Stevenson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Stevenson Affiliation: Jun. 23, 2026 Dennis Stevenson, Ph. D.
Retired
I am against the semiannual reporting. It will hide important information.

D. E. Stevenson, Emeritus Associate Professor, Clemson University.
"Those who know, do. Those who understand, teach," Aristotle.
"The limits of my language mean the limits of my world," Wittgenstein.
"Always ask 'if' before you ask 'why'."

Steve Tansey Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steve Tansey If greater information can be provided (to counter balance) the reduced reporting may offer a reasonable alternative but it’s doubtful this would address the need for full transparency

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Steve Turnipseed — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve Turnipseed Affiliation: Jun. 23, 2026 My name is Steve Turnipseed and I am a restaurant worker. DO NOT change the rule, to make it easier for these parasites to play games and steal our wealth. I will be watching to see how you vote. And I will continue to watch after.

Yahoo Mail: Search, Organize, Conquer

Steve Vogt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steve Vogt Affiliation: Jun. 23, 2026 Steve Vogt. Laboratory Metallurgist. In my position, I must be sure my lab complies to many standards, such as ISO 17025: 2017, NADCAP, and many company and industrial standards. Financial reporting should also be Subject to transparency. Keeping financial reporting as a quarterly requirement is not a burden, but an excellent way to keep a company in compliance and reduce corruption and bad decision making.

Steve Wagner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Wagner Affiliation: Jun. 23, 2026 S. Wagner, retired I'm a retired business owner and investor of 45 years. Quarterly reporting is extremely important. It's much easier to hide financial problems if reporting is only 6 months. Investors want this quarterly frequency and investors vote. KEEP THE REPORTING QUARTERLY.

Steve Wolkis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Wolkis Affiliation: Jun. 23, 2026 Things happen quickly. I would prefer monthly required reporting.

Sent from AT&T Yahoo Mail on Android

Steve Zaehler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steve Zaehler Affiliation: Jun. 23, 2026 We need to keep it like it is or report more often the American people deserve and have the right to know as much as possible

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

STEVEN A. RAUSCH Retired/Disabled Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: STEVEN A. RAUSCH I will support politicians who support transparency. Quarterly reports improve transparency and allow investors to know more about the

companies they invest in.

Steven Blount Retired Asst. District Attorney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Blount More “info” is good. Less “info” is ALWAYS BAD. Frankly, you are crazy to even consider allowing public companies to reduce their reportings.

Steven Buoni — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Buoni I think the public reporting should remain quartely, It seems a lot can happen in 6 months and a quartley report would be more helpful.

Steven C Hauk The MotleyFool Company — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven C Hauk Keep reports Quarterly. Semi-annual reports is to limited and could magnify stock volatility.

Steven Cowley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Cowley Please no. We (shareholders)need more information not less. Two reports per year isn't enough and is more likely to make the market more volatile.

Steven Dickey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Dickey I can not believe you are even considering reducing the reporting requirements , we need more transparancy not less. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Steven Garrison — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Garrison As a retired person but still active investor, I believe this will reduce transparency and confidence in corporate reporting with little benefit.

Steven Gross — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven Gross Affiliation: Jun. 23, 2026 Quarterly reporting is essential for the security of my monthly retirement check pension fund! Without that my home mortgage would essentially be held hostage by the whims of Wall Street inside traders! Above submitted by retiree, Steven P. Gross.

Steven Guilmette Retired — Jun 23, 2026

Subject: File No. S7-2026-15 From: Steven Guilmette Do you're fucking job and look out for the citizens who elected you and not the corporations that have purchased your loyalty!

Steven J Funk Motley Fool Investment Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven J Funk Reducing the reporting frequency of publicly traded companies would be a big mistake. More information generally produces better decisions. This is certainly true for investing. If financial reports are reduced to semi-annual reports, when the information does come out, we can expect to see bigger price swings of stocks, bonds, mutual funds and various derivatives. The proposed change would clearly be a step in the wrong direction.

Steven Jasper — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven Jasper Affiliation: Jun. 23, 2026 Not a good idea. These are the types of controls that protect investors. Remember Enron?

Sent from my iPhone
914-882-1100

Steven Johnson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Steven Johnson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: quarterly reporting is not an excessive burden. If we have sarbanes-oxley then qrtly is nothing. What is to be gained except opportunity for crooks to get a headstart. Please do not losen reporting requirements.

Steven Knight — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven Knight Affiliation: Jun. 23, 2026 At what Chief officers are compensated they should be held accountable for their actions. They are all responsible for overseeing.

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steven l shapiro CPA and Personal Financial Specialist — Jun 23, 2026
Subject: File No. S7-2026-15 From: steven l shapiro I am an investor who depends on the company reports for my investment decisions. Reducing the 4 times per year to just 2 severely will limit the insight to which I depend on for facts so I can make intelligent directions.

Steven M. Cunningham — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven M. Cunningham Affiliation: Jun. 23, 2026 Proposal? No, it isn't. It's acute anxiety disorder anything but sobered & clean. Sue them for everything & then some including jail time. Imprisoning those criminal about it as the settlement out of court too...for the rest of their lives. Liquidated & all.

Steven Markham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steven Markham Affiliation: Jun. 23, 2026 my old boss didnt pay anything but witheld our taxes. then he took amnesty and they audited all the workers. what a joke our government is. i dont believe in the FDA as they are political not factual like the blue pool.

Steven Martin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven Martin Affiliation: Jun. 23, 2026 Mr Steven Martin
Owner/Operator
Georgia Resident

I oppose making six-month reporting optional for public companies. Ordinary investors deserve timely access to financial information, not delayed disclosure that benefits insiders and large institutions. Transparency and equal access to information are fundamental to fair markets. The SEC should preserve quarterly reporting requirements.

Steven Martin

Sent from my iPhone

Steven Mitsch — Jun 23, 2026
Subject: S7-2026-15 From: Steven Mitsch Affiliation: Jun. 23, 2026 Steven Mitsch, Custodian, Garden Grove, CA, -Please save quarterly reporting. Don't give fraudsters a bigger window to hide misdeeds. Enron made their employees buy stock in them even though they knew they were doing badly.

Steven P. Brattain — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven P. Brattain Quarterly reporting allows investors to better understand the direction a company may be moving in and protects investors in that way. To require reporting only twice annually is unfair, particularly to small investors

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Steven Rasmussen Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Rasmussen Bad idea

Steven S Smith Retired Financial Analyst from HP — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven S Smith Reducing financial reporting is NOT in the best interest of the public. If Lehman Brothers, Enron, WorldCom, Tyco International, HealthSouth, and others can manipulate financial reporting on a quarterly basis, just think how you would complicit in new fraud. Let us not forget the infamous Arthur Anderson. Reducing financial reporting is to increase financial fraud. Do the right thing to keep confidence in our financial system. There are good reasons not to adopt Europe's financial reporting.

Steven Sainte none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Sainte I come from the accounting discipline and rely heavily on the quarterly reports of public companies when making my investment decisions. Reducing the frequency of reports will also reduce transparency and make it more difficult for retail investors to accurately evaluate companies financial prospects. It's simply a bad idea.

Steven Shore — Jun 23, 2026
Subject: S7-2026-15 Comment From: Steven Shore Affiliation: Jun. 23, 2026 I write in support of maintaining quarterly reporting. As a retiree, diligent & timely review of investments is part of the two-way contract that sustains & nurtures capitalism. Robust advances in accounting software and the addition of AI makes reporting a matter of smart keystrokes efficiently reported, so far removed from the tedious entries in ledger books of the past. Plus, I have chosen paperless as the means of receiving my documents in order to reduce the paper & postal burden. America is a global technology leader and an economic powerhouse that attracts capital because of the faith in and stability of our economy. Thank you for the opportunity to comment.
Steven Shore, Retired
Apex, NC

Steven Silver — Jun 23, 2026
Subject: S7-2026-15 Comments From: Steven Silver Affiliation: Jun. 23, 2026 Come on people, let’s keep it the way it is !
Make it better for individual investors, not worse !
Follow your heart ❤

Steven Singleton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Singleton It would be a mistake to reduce reporting requirements for public companies from quarterly to only twice per year. Investors' needs for transparency outweigh any arguable benefit from reducing the effort of providing such reports. Companies are very used to providing them. No change is needed.

Steven Szymoszowskyj — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Szymoszowskyj There is enough corruption in the Financial sector. There have been too many incidents leading to collapse over the past few decades, and maybe more on the way. We need more transparency not less. Do not allow less reporting. You are supposed to protect us, not corporations.

Steven Tichenor None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Tichenor Don't allow this. Many companies are already doing some unethical book keeping. This will make it easier. corporate profits and stock valuations are at an all time high so why is a change needed?

Steven V. McGonagill Motely Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven V. McGonagill I do not agree with allowing semi-annual reporting of company public reports versus quarterly reporting. I believe semi-annual reporting would leave investors less informed and not result in any benefit out weighing the need of investors to be more informed.

Steven VanWinkle Electrician — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven VanWinkle To Whom it may concern, Taking away my right has an investor to have information about a stock I own or research ing to own is absolutely ludicrous. This move will only bring fear in buying and an unstable market. It also will force retail buyers to stick with big companies that are stable and more predictable. Small businesses will suffer. Please do not take away my right to be informed.

Steven Walters The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Steven Walters The Motley Fool Community I am opposed to the proposal to allow public companies to report semi-annually instead of the current four times per year. As an owner of a business, I feel it is the reponsibility of companies to update the status of the company to the principles of the business at least quarterly. The same should hold for public companies many of whom have thousands of investors that are essentially partial owners of the company. Please don't allow a decrease in transparency of public companies that would keep investors in the dark about how the company is doing on a regular basis. Your consideration is much appreciated.

SteveSusie Broun — Jun 23, 2026
Subject: S7-2026-15 Comment From: SteveSusie Broun Affiliation: Jun. 23, 2026 Quarterly reporting is 100% necessary for trust in the markets and investors to believe that they have a chance investing. The Dow and corporate profits are setting records- quarterly reporting is NOT an obstacle, it's not unreasonable, it's not oppressive regulation. It's fair, t's been in place through the markets' greatest runs and is about the only protection left to the individual investor. This serves no individual investor and it will reduce trust and transparency in our markets.

Stevie Free — Jun 23, 2026
Subject: S7-2026-15 Comment From: Stevie Free Affiliation: Jun. 23, 2026 Stephanie Free, governess
It is crucial for us to KEEP this QUARTERLY REPORTING. We are living in a time of extreme fraud, cheating and hoarding of wealth which negatively affects millions of families and Democracy, itself. This quarterly reporting will help keep the cheating down. That is why they want to have it 50% less often
KEEP QUARTERLY REPORTING !!

Stockholder Stockholder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stockholder I am very much opposed to allowing public companies to reduce the number of reporting requirements from 4 to 2.

Stuart Adams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stuart Adams Please leave quarterly reports as mandatory, very important for consumer confidence, and informed investing. We desperately need more investment in this state, and country for the matter. Regards Stuart Adams

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Stuart Griffin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Stuart Griffin Affiliation: Jun. 23, 2026 Stuart Griffin -Retired: I am heavily Invested in companies and am dependent on those investments for my future and the future of my children. I think the more frequent accounting should continue. If not there are more opportunities for corruption, mismanagement , loss of visibility and loss of $ for the average investor. Please continue the process we currently have . Thank You Stuart Griffin Durham, North Carolina

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Stuart King Motley Fools follower — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stuart King Keep the quarterly reports - as an investor this is all I get to make decisions re buy or sell

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Stuart Miller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stuart Miller This measure would do little to reduce expenses for reporting companies, and would result is less transparency (a tenet of public stock exchanges), less shareholder control (shareholders = owners), and increase insider advantage. It is merely a new way to fleece the retail investor and transfer wealth to insiders and institutional investors.

Stuart Robb — Jun 23, 2026
Subject: File No. S7-2026-15 From: Stuart Robb It will be wrong to reduce reporting requirement to twice a year. This will deprive investors / owners of information needed to monitor the ongoing performance of companies and their Directos.

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studley wellhung — Jun 23, 2026
Subject: S7-2026-15 Comment From: studley wellhung Affiliation: Jun. 23, 2026 Just another means of making the rich richer and the average investor just more of a means to support the company"s bad decisions monetarily and pay to support the company's bad researching agenda while allowing the failed researchers to "cash out" before the bad decision's bill comes due.

Sue — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Affiliation: Jun. 23, 2026 Hello,
Please keep quarterly reporting. It is safer for us as individual investors and for nonprofits. Also semiannually appears to favor the wealthy and insiders.

(1) we rely on quarterly information to make decisions,
(2) longer gaps create an unfair advantage for corporate insiders,
(3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates,
(4) the savings to companies aren't worth the cost to us

Sent from my mobile device

Susan Nathan

Sue — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sue Requesting that you leave the business financial reporting as a quarterly report. This is a protection for the public investors. Remember why it was implemented. Thank you

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Sue Breeden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Breeden Affiliation: Jun. 23, 2026 we need more oversight, not less. Keep the reporting quarterly if not more often

Sent from my iPhone

Sue Breeden — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Breeden Affiliation: Jun. 23, 2026 we need more oversight, not less. Keep the reporting quarterly if not more often.
Sue Breeden,PT
healthcare worker and investor

Sent from my iPhone

Sue Cummings — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Cummings Affiliation: Jun. 23, 2026 Sue Cummings, retired: We need quarterly reporting! It's too easy for fraud to slip through with longer reporting periods. -- Sue Cummings, retired,

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Sue Dietzman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Dietzman Affiliation: Jun. 23, 2026 Keep it Quarterly. Don't want what I have invested to go into their pockets. The Rich Republicans have stolen enough

money from me. Vote 🪠 BLUE all the way.

Sue Dolsen — Jun 23, 2026
Subject: S7-2026-15 From: Sue Dolsen Affiliation: Jun. 23, 2026 Keep the law. It is honest and fair.

SUE DORLACK — Jun 23, 2026
Subject: S7-2026-15 From: SUE DORLACK Affiliation: Jun. 23, 2026 Do not allow 6 month reports- keep it to quarterly reporting.

Sent from my iPad

Sue Farnham — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Farnham Affiliation: Jun. 23, 2026 KEEP IT QUARTERLY!!!!

Sent from my iPhone

Sue Harmon — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sue Harmon Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a person who is nearing retirement age this proposal would be devastating to me. It sounds like a shady attempt to hide what greedy corporations are doing behind our backs. Why on earth would this even be considered? Please strike down this prposal. It's the right thing to do if you care anything at all about We the People.

Sue Hum — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Hum Affiliation: Jun. 23, 2026 Sue Hum, professor:this matters because the general public deserve to know what and how companies and the economy are doing for our best interests. The rich keep writing the rules to benefit them only. We the people must be in the game too. The rich shouldn’t be allowed to use us, make money of us and run.

Sue Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Johnson Affiliation: Jun. 23, 2026 Susan L Johnson, retired, quarterly reports keep everyone informed and accountable. What is the purpose of eliminating it? Feels like the rich get richer and the poor..... It's not right.

Sue Kroeger — Jun 23, 2026

Subject: S7-2026-15 Comment From: Sue Kroeger Affiliation: Jun. 23, 2026 I rely on quarterly reports to inform my investment decisions. A semi-annual reporting system would allow bad actors to hide problems.

Sue Kroeger
314-750-5810
skroegersales@gmail.com
suekroeger@charter.net

Sue Leonetti — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sue Leonetti Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My husband and I have worked, saved, and carefully invested our entire adult working lives. We are now retired and want our investments to be secure so we may enjoy our retirement without financial worry. Perhaps, even leave something for three our adult sons.
Please do not suspend quarterly reporting. This action could impact smaller investors by limiting timely review and valuable information. Meanwhile, providing an open opportunity for insider fraud.
The SEC must prioritize equal transparency for all investors. Ending Quarterly reporting is not in the interest of equal access. Excluding a portion of investors from full reporting would be an invitation to abuse the system.
Thank You for the opportunity to address such concerns.
Sincerely,
Sue Leonetti

Sue Miller — Jun 23, 2026
Subject: S7-2026-15 From: Sue Miller Affiliation: Jun. 23, 2026 Keep it like it is... quarterly. More chance for fraud if it's changed. We're being robbed enough as it is

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Sue Moore — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Moore Affiliation: Jun. 23, 2026 Keep the reporting quarterly. We need up to date information to make investment decisions.

Suzanne Moore
Retired

Sue Penrose — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Penrose Affiliation: Jun. 23, 2026 We are a retired couple that have saved our entire lives. We have worked in corporate America and been part of the quarterly reporting process. It helps prevent fraud and makes EVERYONE MORE AWARE of issues. Keep reporting as it is now!

Sue Reynoldson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Reynoldson Affiliation: Jun. 23, 2026 Plain and simply, leave the reporting as is!

Sent from my iPhone

Sue Rockey — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Rockey Affiliation: Jun. 23, 2026 I want Quarterly Reporting. No change!

Sent from my iPhone

Sue Sauer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Sauer Affiliation: Jun. 23, 2026 We must keep quarterly recording. Why go back to 1955. If anything we should have more strict requirements. Our retirements are all in these funds. Thank you,

Sue Sauer
102 Williams St, Hartwell GA 30643
suesauer21@gmail.com
863-397-2918

Sue Smithereen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sue Smithereen Affiliation: Jun. 23, 2026 Keep reporting. Don't stop. Don't let the scammers win

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Sue Sweeney — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sue Sweeney Affiliation: Jun. 23, 2026 We need to Keep Watching Big Business from Hiding Profits from Us the People of the USA!!

Sent from my iPhone

Sue Vosen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Vosen Affiliation: Jun. 23, 2026 Quarterly. Hold cheater accountable! Sue Vosen retired realtor.

Get Outlook for iOS

Sue Whitfield — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Whitfield Affiliation: Jun. 23, 2026 I am Susan Whitfield, product compliance engineer and keeping it quarterly is what it should be it is easy to steal the longer you have to hide the facts. Keep it as honest as possible. I hate to see any more corruption happening in our government.

Sue Wuthrich — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sue Wuthrich Affiliation: Jun. 23, 2026 We need you to keep the quarterly reporting. Thank you, Sue Wuthrich

Sent from my iPad

Suebee — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suebee Affiliation: Jun. 23, 2026 I believe making reporting every six months is a very very bad idea. It's going to hurt everybody's portfolio if our financial advisors are not on top of things. So don't do it for a little bit of savings, it's may cost me a lot of money in my retirement. Sue Snyder, Emmaus, PA, retired.

Sent from my iPhone

Suellen Zimmer — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suellen Zimmer Affiliation: Jun. 23, 2026 I am an individual investor and I read almost every day about the stocks that I hold. I would feel very uncomfortable. I would take my money out. That makes me feel more uncomfortable as to how am I supposed to grow my retirement. I have to be accountable. They have to be accountable. They're holding our money.

Suhail Khawaja Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suhail Khawaja investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners

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Suj Menon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suj Menon Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Public-company reports currently at four times a year

can be efficiently achieved in this age of AI and increasingly efficient disclosure tools.

Sula Tedesco — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Sula Tedesco Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Report Quarterly must be the RULE FOREVER!!!'

Suleiman Essoh — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suleiman Essoh I respectfully oppose the proposal to replace quarterly reporting with semiannual reporting. Public markets function best when investors have access to regular, transparent, and standardized information. Reducing reporting frequency would weaken transparency, increase uncertainty, and make it more difficult for shareholders to evaluate the companies they own. Investors should not receive less information about public companies in the name of efficiency. Strong disclosure requirements support accountability, market integrity, and informed decision-making. The SEC should preserve quarterly reporting requirements and continue to prioritize transparency for all investors.

Summer Van Mun — Jun 23, 2026
Subject: S7-2026-15 Comment From: Summer Van Mun Affiliation: Jun. 23, 2026 SummerVanMun. Founder of a non-profit to aid women through life transitions. Keep SEC reports quarterly. 6 months is too long to go without showing investors what the company is going through.

Sent from my iPhone

Sun-Tech Computers Sun-Tech Computers — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sun-Tech Computers Sun-Tech Computers Affiliation: Jun. 23, 2026 We MUST be able to SEE what is happening to our money just as YOU choose to do! Keep transparent quarterly! Better yet MONTHLY! ROSE HINKLE

Yahoo Mail: Search, Organize, Conquer

Suni Best — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suni Best Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: what the hell is your thinking behind this? DO NOT STOP QUARTERLY REPORTING! Are you toadies of Rasputin?

Sunil Varghese — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sunil Varghese I would like to express my opposition to changing the requirement to only semi-annual reporting. When I invest in a company, I expect transparency and accountability from that company, and quarterly reporting is crucial in meeting

those objectives. It would be a huge mistake to allow companies to only have to report just twice a year. Thank you.

Sunny Jamshedji — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sunny Jamshedji Affiliation: Jun. 23, 2026 I don't trust any company to be honest so this is just a bad idea. Too many greedy people driving nice cars! In fact, instead of quarterly you shud switch it to monthly. More regulation will keep the honest.

Superior Automotive and RV — Jun 23, 2026
Subject: S7-2026-15 Comment From: Superior Automotive and RV Affiliation: Jun. 23, 2026 Boardroom and corporate accountability are of primary importance for a trusted economy. Fo better now worse!

Steve Marlborough, President
Superior Automotive and RV
19280 Monterey Rd
Morgan Hill Ca, 95037
408-778-3899

Suresh Rivera — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suresh Rivera I’m not in favor of the proposed rule to allow companies to report earnings etc. twice a year instead of four times a year. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Suryakant Patel The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suryakant Patel I don’t think it is helpful to reduce reporting requirements. As investors, we need to be informed in a timely manner - every 6 months is too long.

Susan — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Susan Affiliation: Jun. 23, 2026 Keep Quarterly reporting. This equates to transparency for investors. I am a retired, 77 year old and have most of my savings in the stock market. I have been able to grow it by being able to track companies by their quarterly reports.

Susan Aguiar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Aguiar Quarterly reporting is essential for individuals to invest with confidence. anything less will encourage/tempt a company to hide poor performance for too long, putting individual investors like myself at unfair risk.

Susan and Ed Sisola (consumers) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan and Ed Sisola (consumers) We are part of the Motley Fool community, and support our combined efforts to maintain the higher level of communication with consumers/individuals by corporations. Less communication, less information is not a positive step. In fact, it is a negative step for all concerned. We, who are on the receiving your products/ services need to understand what is happening with you company/corporation functions and how it impacts us. Our input, when invited, allows feedback that should be useful in corporation's ultimate functioning. Without consumers, there are no corporations.

Susan Anderson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Anderson Affiliation: Jun. 23, 2026 There is no compelling reason to discontinue quarterly reporting. Transparency is crucial. Refusing to share information with the public further deteriorates the public trust, which is a pillar of our economy.

Susan Arnold — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Arnold I object to the proposal to only require companies to report 2 times a year. Keep the 4 times a year reporting. Too much can happen in 6 months that investors need to be aware of.

Susan Austin — Jun 23, 2026
Subject: S7-2026-15 From: Susan Austin Affiliation: Jun. 23, 2026 The quarterly reporting should continue.

Susan Austin
3969 Londonderry Ln
Medina, OH 44256

Susan B Nesbitt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan B Nesbitt Affiliation: Jun. 23, 2026 Do not end the these, we must have complete transparently from Tthe Securities and Exchange Commission. It is our right!

Susan B Nesbitt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan B Nesbitt Affiliation: Jun. 23, 2026 To the

Securities and Exchange Commission: Quarterly reports are vital to keeping people fully informed.

Susan Baumgartner — Jun 23, 2026
Subject: S7-2026-15 From: Susan Baumgartner Affiliation: Jun. 23, 2026 To whom it may concern: I am writing to oppose changing the reports to investors to a twice a year event. As a small investor, I rely on my quarterly statements from my investments to determine my direction. I do not have the information available to me like the very wealthy or staff working for me. I am however, a taxpaying, voting citizen of this country, and I still have rights. I'm getting sick and tired of having to fight for them every blessed day!!!
Sincerely,
Susan Baumgartner

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Susan Baumgartner (Susie)

Keller Williams Realty Living
130 W Grand River Ave.

Brighton, MI 48116
Cell Phone: 517-404-6511
Brighton Office: 810 227 5500

Email: sbaumgartner@kw.com
CLICK HERE TO SEARCH FOR HOMES

Susan Becker — Jun 23, 2026
Subject: S7-2026-15 From: Susan Becker Affiliation: Jun. 23, 2026 Please keep quarterly reporting. to maintain corporate responsibility. Susan Becker- retired Rio Vista. CA.

Susan Berzill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Berzill Affiliation: Jun. 23, 2026 Quarterly report by the FCC is the obligation to the tax payers and the citizens of the United States. Transparency is required of all Federal agencies Do your job legally and ethically. Susan
Berzill Citizen of the United States of America.

Yahoo Mail: Search, Organize, Conquer

Susan Bradford — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Bradford Affiliation: Jun. 23, 2026 Incompetent idea. Too many flaws. Dangerous.

Sent from my iPad

Susan Caldwell — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Caldwell We need more transparency to financial results, not less. Reporting is already in place, and has been budgeted by businesses. Business's potential minuscule savings are not going to go back to stockholders. This also brings into question whether the SEC is protecting consumers/buyers, as they should be, or the businesses themselves.

SUSAN CARDEN — Jun 23, 2026
Subject: S7-2026-15 Comment From: SUSAN CARDEN Affiliation: Jun. 23, 2026 Nope. They should be held accountable MORE often!

Sent from my iPhone

Susan Chapman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Chapman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am against the change from quarterly reports to semi annual reports. I truly believe as a small investor that this will harm me. I believe this will provide an opportunity for large trading firms to hide insider trading and possible fraud, among other things. reporting was put in place for a reason. Keep it.

Susan Clemitus — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Clemitus Affiliation: Jun. 23, 2026 I want quarterly reports to continue. It allows me to make the most informed decisions I can. It should not be taken away.

Susan Coker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Coker Affiliation: Jun. 23, 2026 Do not mess with quarterly reporting unless it’s to make it MORE frequent! In these tumultuous times less information seems like a REALLY BAD IDEA…unless you’re one of those profiting from it - then it’s a good way to NOT BE ELECTED AGAIN!

Sent from my iPad

Susan Coleman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Coleman Affiliation: Jun. 23, 2026 My name is Susan Coleman and I am retired. I am tired of seeing all the money go straight to the top, but we should still have the opportunity to see the numbers and every 3 months is fair.

Susan M Coleman

Susan Collinsworth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Collinsworth Affiliation: Jun. 23, 2026 Quarterly reporting needs to continue. Consumers and shareholders should have this information. 6 months is too long! It's not a burden to companies to provide the information.

Susan Craig Motley Fool Could mmunity — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Craig I'm against the proposed semi-annual reporting rule. Transparency is critical to protect investors.

Susan Deane — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Susan Deane Affiliation: Jun. 23, 2026 Keep reports quarterly. More information, not less,

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Susan Finn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Finn Affiliation: Jun. 23, 2026 My name is Susan Finn, and I am retired and living off investments. I believe in keeping the current quarterly reporting so I can ensure financial stability throughout my retirement. With the current economy I have already seen losses in my nest egg. I feel now more than ever that making quick financial decision is important, so it's vital to have the most up to date information.

Sent from my overpriced device

Susan Fisher — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Fisher Affiliation: Jun. 23, 2026 Hello, my name is Susan Fisher. I'm a teacher and I'm within 5 years to retirement. I want to keep my updates quarterly so I know how my money is doing as I near retirement.
Thank you!

Susan Fulchino — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Fulchino Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: STOP JUST STOP INFRINGING ON MY/OUR FREE SPEECH !
REMIND YOURSELVES THAT WE WERE BORN INTO THESE UNITED STATES AND THAT PRIVILEGE CAME OUR CONSTITUTION OUR BILL OF RIGHTS... I AM HERE TO READ THESE WORDS TO YOU IF YOU ARE HANDICAPPED IN ANY WAY.
AGAIN JUST STOP I VALUE PROGRAMING LIKE THE "VIEW"!
SUSAN FULCHINO

Susan Ghea — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Ghea I am a female close to 80 years of age with budgeting and book-keeping history. It is important to me that I remain educated and knowledgeable about any company who is holding my funds, and twice a year reporting is NOT ACCEPTABLE to achieve that outcome. Please keep quarterly reporting as is currently required.

Susan Giordano — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Giordano Affiliation: Jun. 23, 2026 Keep the quarterly reporting. Keep it honest.

Susan Giordano

Susan Goggin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Goggin Affiliation: Jun. 23, 2026 Are you kidding me? This doesn’t sound like a good idea!!

Sent from my iPhone

Susan Gould — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Gould Affiliation: Jun. 23, 2026 If we are to move forward as a country, we ALL need to be informed. Taking steps backwards seems to be the modus operandi of this administration as other nations move forward in an effort to grow and survive. Going backwards in time with decisions makes us less prepared for the future. All of us need to be privy to what is going on in every aspect of our lives, so we can be prepared to face what the future has in store. Ignorance is not the answer. Don't make us even more ignorant.

Susan Grahan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Grahan Affiliation: Jun. 23, 2026 Keep it at quarterly reporting. We’re retired and it helps us decide how we spend our money. Susan G.

Susan Greenberg — Jun 23, 2026
Subject: S7-2026-15 From: Susan Greenberg Affiliation: Jun. 23, 2026 This is so important to financial stability. For our country as well as for the globe. The only reason this is even being considered is that we have hoodlums in charge. Do not jeopardize ever family in the world by approving this action.

Best,

Sue Greenberg

Susan Greene — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Greene Affiliation: Jun. 23, 2026 Keep the current standard of quarterly inspections. To not do so encourages fraud by CEOs and we already have too much!

Susan Grove — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Grove Affiliation: Jun. 23, 2026 Quarterly reporting is critical to maintaining accountability. Do not change this expectation!

Susan Harbert — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Harbert Affiliation: Jun. 23, 2026 Do not change this rule. If something isn't broken(current rule) it doesn't need to be fixed(to benefit the wealthy).To the Securities and Exchange Commission:

Susan Hoffman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hoffman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly filings are essential especially in the the present misled corrupt political system. It is not okay. The American people will have a hard time trusting again. Don't make it impossible.

Susan Horn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Horn Affiliation: Jun. 23, 2026 With the advent of AI, plus all the other technologies made available since the quarterly rule was enacted, it’s easier than ever to provide accurate reports. We should be getting them more often, not less. Make it monthly!! Seriously, keep the quarterly reports for now.
Sincerely,
Susan E Horn

Susan K. Zwiebel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan K. Zwiebel In my opinion, the financial services industry is already under scrutiny for fairness and accuracy. Reducing reporting periods will only fan those flames and create opportunities for those with lesser morals and ethics. Keep the quarterly reporting. If anything, tighten the rules. We should never loosen them. Our country is fraught with corruption - let's not aid that fire.

Susan Kalodner — Jun 23, 2026
Subject: SEC reporting change From: Susan Kalodner Affiliation: Jun. 23, 2026 Given prior histories with businesses less reporting and financial issues, the SEC should not reduce business reporting. In order to not cause a financial crisis for investors, reporting must remain quarterly.
Concerned retired investor, S. Kalodner

Susan Klemesrud — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Klemesrud Affiliation: Jun. 23, 2026 Semi-annual reporting makes it far too easy for corporate insiders to profit off small investors. I do rely on quarterly information, and would be at a disadvantage if this changed. The SEC has a responsibility to keep fraud at bay. Abandoning quarterly reporting invites fraud. I am against this proposal. Susan Klemesrud, RN, retired. Indianapolis, Indiana

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Susan Lee Wilson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Lee Wilson No secrecy is trustworthy. Transparency and public reporting is essential.

Susan Lock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Lock Affiliation: Jun. 23, 2026 Keep Quarterly reporting! It's essential for this to happen! Susan Lock from Wisconsin. I'm retired.

Susan Lynch Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Lynch I am writing to request that the proposal to elect to reduce the number of public-company reports from four times a year to just two, be stopped. The current reporting requirement of 4 times a year is needed for good investing. I ask that this NOT be changed to semi-annual reporting. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being

proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater Susan Lynch

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Susan M Ostrander Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan M Ostrander This is yet just another avenue for big business to screw the modest investor. Enough!

Susan McBrien — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan McBrien Affiliation: Jun. 23, 2026 Susan McBrien Retired School Secretary. I worked in schools for over 30 years so I could retire with dignity and a respectable pension. Some of that is invested in stocks. Don't take away my retirement savings!

Sent from my iPhone

Susan McCorry — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan McCorry Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting, so we know what to do with our investments! Thank you, Susan

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Susan McCoy — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Susan McCoy Affiliation: Jun. 23, 2026 We should have quarterly reporting at least. They want us to invest our money they should show us how it is doing.

Susan McCoy

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susan miller — Jun 23, 2026
Subject: S7-2026-15 Comments From: susan miller Affiliation: Jun. 23, 2026 Small investors need to know what is happening regularly!!

Sent from my iPhone

Susan Mulvihill — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Mulvihill Affiliation: Jun. 23, 2026 Please keep quarterly reports. I am personal investor and helps keep upto date information on companies I own.

Sent from my iPad

Susan Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Murphy Affiliation: Jun. 23, 2026 Knowledge has always meant power, KEEP THE REPORTING QUARTERLY. We deserve the very best info that protects all Americans

Sent from my iPhone

Susan Nawbary — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Nawbary Affiliation: Jun. 23, 2026 Do not become swamp monsters! Keep SEC transparent!

Sent from my iPhone

Susan Pierce — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Pierce Affiliation: Jun. 23, 2026 Been following and investing in the market for 50 years. Owned Enron and others. More transparency and management accountability needed, not less.

Yahoo Mail: Search, Organize, Conquer

Susan Pohlmann — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Pohlmann Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

If the Rich & Powerful can report their income every other time, then that sets a precedent for the rest of US citizens to do the same.
If this becomes law I will feel emboldened to declare my income every other year. It's only fair.
Susane Pohlman

Susan Prattis — Jun 23, 2026
Subject: S7-2026-15 From: Susan Prattis Affiliation: Jun. 23, 2026 DO NOT REMOVE QUARTERLY REPORTING & EXECUTIVE CERTIFICATION REQUIREMENTS FROM THE REGULATIONS!!! We learned from ENRON that dishonesty thrives in darkness, vague language and lack of line responsibility for corporate actions. Do not go back to where we were when ENRON staff and auditor inappropriate and unethical actions were effectively prosecuted. Many people suffered as a result of their corporate actions. These regulations have done a great job to date preventing that debacle from happening again in the same way.
SP, Medical Professional, IL

Susan Primmer — Jun 23, 2026

Subject: S7-2026-15 From: Susan Primmer Affiliation: Jun. 23, 2026 Twice yearly reporting invites hiding relevant information needed by stick holders ti make buy ling and selling decisions and an un fair advantage to industry and political insiders.

Sent from my iPhone

Susan Rakusin — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Rakusin Affiliation: Jun. 23, 2026 Our lives and the economy depend upon the quarterlies. Don't break a system that works. Think of US for once!

Sent from my iPhone

Susan Rasmussen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Rasmussen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission,
As an individual investor in the US stock market I urge you to vote against this proposal that would allow big companies to hide their financial picture from the public for six months.
This will only allow public companies more time to shield their activities from public scrutiny. It could allow more insider trading and other nefarious acts to the disadvantage of small investors like me.
My investments in the stock market are an important part of my retirement income.
Please do not put my investments at a disadvantage while giving more advantages to large public companies.

Susan Rodgers — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Rodgers Affiliation: Jun. 23, 2026 Dear SEC,,

I recommend that we maintain a quarterly schedule for these updates. By learning from our history and ensuring everyone has access to this information, we can continue to support the success of our community.

Best regards,

Susan Rodgers
Surprise, Arizona

Susan Roper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Roper Keep the reporting quarterly. The public needs more transparency not less.

Susan Ryan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Ryan Affiliation: Jun. 23, 2026 This is a very bad proposal. The public needs more transparency from publicly traded companies, not less. Do the right

thing for the investors

Sent from my iPad

Susan Schimmel — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Schimmel Affiliation: Jun. 23, 2026 Quarterly reporting is what we want for responsible financial management.

Sent from my iPhone

Susan Schissler — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Schissler Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Please leave sec alone. We already have been through 12 years of loss.

Susan SHAFER — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan SHAFER Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
SEC needs to continue current reporting system.
This new protocol is just another way to stop people from knowing what is happening.

Susan Shaffer — Jun 23, 2026
Subject: S7-2026-15 From: Susan Shaffer Affiliation: Jun. 23, 2026 We cannot trust CEOs at all anymore. They are acting like the robber barons of old. Make them report quarterly or even more frequently! I don't trust any of them as far as we can throw them!

Susan Steider — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Steider Affiliation: Jun. 23, 2026 Susan Steider, librarian, Libraries are all about providing access to information. Information should be shared and not hidden. Keep Wall Street’s information available, don’t let them go dark.

Sent from my iPhone

Susan Stevens — Jun 23, 2026
Subject: S7-2026-15 From: Susan Stevens Affiliation: Jun. 23, 2026 I personally know people who worked for Enron and lost their life savings, along with their jobs when Enron folded. Enron “offered” their employees bargain stock to buy into, getting even more of their savings, then went under. I retired from AT&T, Chicago area, IL, as a repairman. Dick Notebaert became CEO of Ameritech (one of the AT&T subsidiaries after divestiture). Mr. Notebaert put NO money into maintaining the network

for FIVE years, falsely increasing the value in order to sell us, at a huge profit to himself. Plains Marketing, Atmore, AL, an oil company based in Texas, as an administrative assistant. Many of the Plains supervisors and drivers were former Enron employees. Keeping the CEO's honest is SO important to protecting the companies, and employees. Enron should never happen again!

Susan Stevens
Brewton, AL

Susan Stricker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Stricker Affiliation: Jun. 23, 2026 Don't. Do. IT 😎. It's Not RIGHT 😎 Read ON please 💜❤️🥰

Susan Strong-Dowd — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Strong-Dowd Affiliation: Jun. 23, 2026 As an investor and citizen, I want to know what is going on inside companies that I choose to invest in every 3 months, otherwise I am not making an informed decision. Please keep the existing rules and require companies to report their earnings every quarter. I am a senior citizen and having this information is vital to my economic security.
Thank you.
Susan Strong-Dowd
Retired Educator

Sent from my iPhone

Susan Thornton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Thornton Affiliation: Jun. 23, 2026 Absolutely NOT!! Corporate America was trusted once, then came Enron. Fool us once, shame on you; fool us twice, shame on us.

Susan Thornton

Susan Torres — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Torres Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am against stopping quarterly reports. Transparency is always better than darkness. Where insider trading and fraud, which seems to be an unfair advantage can flourish! Stop this and not being transparent with my money. Perhaps we all need to take our money elsewhere to be safe if you follow through with this nonsense.

Susan Torres

Susan Wagner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Wagner Affiliation: Jun. 23, 2026 Keep it Quarterly reporting

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Susan Walker — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Walker Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: The Stock Market isn't a game. Trumps policies and his weaponized officials are criminalizing our financial institutions and making grifters into insiders to destroy the middle class and give power to the top 1 percent. Transparency matters in the stock market and in government institutions.

Susan Walls — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Walls Affiliation: Jun. 23, 2026 No way! Leave it like it is!

Sent from my iPad

Susan Walters — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Walters Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
1. Please continue to require quarterly reporting
2. I am a retiree w my savings in a portfolio, I want to see continued regulation that requires quarterly reporting
3. This will help prevent fraud and decrease volatility
4. Please help everyday investors like myself rather than caving to the big corporations that want deregulation

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Susan Wands — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susan Wands Affiliation: Jun. 23, 2026 Susan Wands, tax payer

We need to keep track of our public companies profits in order to stay on top of our investments. We're the backbone of the U.S. investing in the future of our country and it's public profit margins and we deserve accountability.

Susan Wands

Susan Weis — Jun 23, 2026
Subject: S7-2026-15 From: Susan Weis Affiliation: Jun. 23, 2026 We need honest, quarterly reports!!! Thank you, Susan Weis. Wisconsin. 06-22-'26

Susan Wigfield — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susan Wigfield Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Transparency should be mandatory on a quarterly basis at the very least.

Susan Williams None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Susan Williams If I have a financial stake in a business, I should be getting more information detailing processes, operations, and outcomes for that business, not less. Reducing transparency doesn't increase confidence, it increases misinformation and duplicity.

Susan Z — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susan Z Affiliation: Jun. 23, 2026 Quarterly performance reporting is essential for keeping the middle class's investments, retirement plans, and pensions on equal footing. We need fewer billionaires, and more transparency into the economy.

Thanks
Susan Zanghetti

Susann Smith — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susann Smith Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am completely appalled about any consideration of eliminating CEO accountability especially after the rampant fraud and abuse in government that DOGE uncovered. Everyone with any responsibility for other's funds or property MUST be held accountable for those responsibilities ALWAYS. That is a basic premise for holding such positions.
And anyone even considering that change (including members of the SEC) should be fired.
Stop this insanity of no accountability!!!
Make Accountability Great Again!!!
Report back HONESTLY to We The People that you represent!!!

Susanna Westen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Susanna Westen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As a retiree reliant on my pension and investment income, I resent the idea that such a proposal is even being considered. What's needed is more transparency and accountability as a way to decrease the potential of fraud. Please keep quarterly reporting in place as a way to help protect the

investments of ordinary Americans.

Susanne Lowman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susanne Lowman Affiliation: Jun. 23, 2026 This is just a horrible idea.
Accountability and Transparency are vital for a healthy check and balance system.
JUST STOP IT RIGHT NOW 😡!!!
Susanne M Lowman
Retired

SUSIE NESBITT — Jun 23, 2026
Subject: S7-2026-15 Comments From: SUSIE NESBITT Affiliation: Jun. 23, 2026 We must continue to receive these reports! Please do not change the quarterly reports. Thank you for all you do to keep us informed!

Susie Russo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Susie Russo Affiliation: Jun. 23, 2026 There's far too much corruption now. Keep the signatures required QUARTERLY!

Sent from my iPhone

Susie Wodarczyk — Jun 23, 2026
Subject: S7-2026-15 Comment From: Susie Wodarczyk Affiliation: Jun. 23, 2026 STOP passing laws (or removing previous laws) that make it easier for fraud and corruption. Previous laws were put in place for a reason!!! Those who don't know history are doomed to repeat it.

Susie Wodarczyk
Sent from my iPhone
440-221-0434

Suz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suz Affiliation: Jun. 23, 2026 I monitor my investments and do so on a quarterly basis. I would like it to remain that way. Changing to every six months would not provide the clarity that quarterly does. Suzanne Wayson

Sent from my iPhone

Suzanna Morris — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suzanna Morris Affiliation: Jun. 23, 2026 Please continue to require quarterly reports

Sent from my iPhone

Suzanna Van Meter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suzanna Van Meter To who it may concern, Please leave current company quarterly financial reporting requirements in place. Investors need to know how their investments are performing at least quarterly to make timely investment decisions.

Suzanne Andrego — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Andrego Affiliation: Jun. 23, 2026 S Andrego, CEO, I want to be able to analyze our investments every 3 months not twice a Year!!!!!
As a small business owner I can maker better decisions with more knowledge more often!

Sent from my iPhone

Suzanne Ashe — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Ashe Affiliation: Jun. 23, 2026 Stop the corporate greed and grifting! You should be ashamed of your corrupt and greedy behavior!!!! We will not tolerate it!

Suzanne Ashe, retired college professor

Suzanne Bolton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suzanne Bolton Affiliation: Jun. 23, 2026 If you all keep robbing the public, how do you expect us to have money to spend enriching you. KEEP QUARTERLY REPORTING!!!

Sent from my iPad

Suzanne Chandley — Jun 23, 2026
Subject: S7-2026-15 From: Suzanne Chandley Affiliation: Jun. 23, 2026 Why should billionaires be given the privilege of hiding their wealth? We have a President who has lied consistently about his financial situation for numerous years and look what he has done to our country? Ordinary tax payers get audited all the time for everything they do.
Suzanne Chandley, retired secretary in Kansas

Suzanne Choquette — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Choquette Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There need to be checks and balances in business as well as government. People's moral compass

has eroded so much in the last decade and the U.S. needs to make sure there are measures to hold greed and corruption in taking over.

Suzanne Dam — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Dam Affiliation: Jun. 23, 2026 We need to know what's happening in the market on a quarterly basis. Don't change what's not broken!

Suzanne Dam

Sent from my iPad

Suzanne Dam — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Dam Affiliation: Jun. 23, 2026 That would be a big NO!

Sent from my iPad

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suzanne ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: suzanne ellis Affiliation: Jun. 23, 2026 It seems as though quarterly reporting is a good thing. We all know people will do what's in their best interest, not the good of others, if given an opportunity. Quarterly reporting gives less chances, keep it.

Regards,
Suzanne Ellis

Sent from my iPhone

Suzanne Hill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Hill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
DO NOT END QUARTERLY REPORTING!!!! IT WILL ALLOW FRAUD AND OTHER ILLEGAL PRACTICES TO BECOME RAMPANT!!!

Suzanne Jackson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Jackson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please keep quarterly report requirements for publicly traded companies. These rules protect stockholders who have their life savings invested. Companies need to be transparent. Companies in trouble will not do the right thing, remember Enron? How about the 2008 financial housing crisis. Let's keep honest people honest, don't give them extra time to cover up their errors.

Suzanne Kostic — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suzanne Kostic Affiliation: Jun. 23, 2026 Keep the status quo of quarterly reporting. It exists for a reason. It has been proven that without this requirement the temptation to financially misbehave is too great for even the best
of humans. Protect ALL of us and our financial health - keep the regulations for quarterly reporting. Suzanne Kostic, Omaha NE 68137

Yahoo Mail: Search, Organize, Conquer

Suzanne Maxey — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Maxey Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
The American people deserve transparency and a guarantee that the money they've saved for retirement is there when they need it. I am 💯 against this action.

Suzanne McLean — Jun 23, 2026
Subject: Quarterly reports From: Suzanne McLean Affiliation: Jun. 23, 2026 https://keepitquarterly.org/?fbclid=IwZXh0bgNhZW0CMTEAc3J0YwZhcHBfaWQKNjYyODU2ODM3OQABHm3dYfUcczbq-WID4qJtmJaEA1vweHNhlaM6-eKThC1Wm3Ub7v43xvf-9Rf8_aem_aQGhXyfuBPdI0yVh0OaQPQ#

SUZANNE SALINETTI — Jun 23, 2026
Subject: S7-2026-15 Comments From: SUZANNE SALINETTI Affiliation: Jun. 23, 2026 If a company wants the public to invest in their business then they must ensure their “owners” are able to review their success or failure with that investment. That will allow their shareholders to invest further or divest to protect their interests. Every small business does this for partners. It’s imperative to have these reports available to trade honestly and confidently. I see insider trading becoming rampant without consistent quarterly reporting and this suggested change in practice only hurting those who are not close to each investment (ie “insider”). It weakens the trust in this “institution”.

SUZANNE SHEUERMAN — Jun 23, 2026
Subject: File No. S7-2026-15 From: SUZANNE SHEUERMAN AS A RETIRED INVESTMENT EXECUTIVE, I KNOW THE IMPORTANCE OF QUARTERLY REPORTING. THINK OF IT THIS WAY: YOUR CHILDREN'S REPORT CARDS COME OUT QUARTERLY. IF THE SCHOOL DISTRICT SUDDENLY ANNOUNCED THAT YOU HAD NO VISIBILITY INTO YOUR CHILD'S PROGRESS FOR 6 MONTHS, YOU'D BE PRETTY UNNERVED. CHECKS AND BALANCES ARE KEY TO OUR MARKETS.

Suzanne Stack — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Stack Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

We need quarterly reports! Don't let things get out of control by eliminating these important reports. I live on a fixed income and need my investments to be protected as much as possible. Please do the right thing for investors.

Suzanne Weber — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Weber Affiliation: Jun. 23, 2026 We need to see how are investments are performing on a quarterly basis not just twice per year. Please keep quarterly reporting in place. A quarterly report is not to much to require from large companies. Suzanne Weber. Retired

Sent from my iPhone

Suzanne White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne White Affiliation: Jun. 23, 2026 !!! KEEP IT QUARTERLY !!!

Sent from my iPhone

Suzanne Yuskiw — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzanne Yuskiw Affiliation: Jun. 23, 2026 Transparency is essential. Advisors make a substantial percentage of our portfolio in fees. They need to keep us informed. I am a client of fisher investments and expect the best service for what I pay them . Suzanne Y.

Sent from my iPad

Suzette Goolsby — Jun 23, 2026
Subject: File No. S7-2026-15 From: Suzette Goolsby We need clarity about who purchases stocks.

Suzi Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suzi Johnson Affiliation: Jun. 23, 2026 We need yo know more, not LESS..

Suzi VanHoose — Jun 23, 2026
Subject: S7-2026-15 From: Suzi VanHoose Affiliation: Jun. 23, 2026 Quarterly reporting keeps them HONEST. Without this, they will do exactly as they please. This sounds VERY much like pressure coming from the current presidential administration… similar to other ways they have corrupted the checks and balances in the many systems put in place. If you bow down to the current administration YOU are just as despicable as they are!!!! Seriously makes me wonder how much of a KICKBACK you are getting!

SUZY LEVINE — Jun 23, 2026
Subject: S7-2026-15 Comments From: SUZY LEVINE Affiliation: Jun. 23, 2026 I prefer quarterly reports for the general public. It’s responsible mgmt. Thank you

Suzy Levine
214-850-3408

Suzy McLaughlin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Suzy McLaughlin Affiliation: Jun. 23, 2026 Suzy McLaughlin Business Manager
I am in the home stretch of my career and have a short time horizon to save as much money as I can. Don’t risk my investments! I’ve worked hard for 50 years to make sure I can retire independently.

Sent from my iPhone 🌸🌺

Suzy Theisen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Suzy Theisen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: do not change the reporting rules or timelines!

Suzzette Schmit — Jun 23, 2026
Subject: S7-2026-15 Comment From: Suzzette Schmit Affiliation: Jun. 23, 2026 No. Quarterly Reports are needed for investors. Gee, quarterly reporting sounds like a job for AI.

Sweet Artcat — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sweet Artcat Affiliation: Jun. 23, 2026 As someone who has lost money in a supposedly "safe" mutual fund, it's critical to the overall financial health of every investor in the United States that reporting be kept quarterly. In the case of my mutual fund, I had no idea the fund was failing. Quarterly reporting is the very least reporting window to ensure scams are not occurring.

Sincerely,

Wynn Avocette
3081 SW River View Dr.
Pendleton, OR
503-335-9090

Get Outlook for Android

Sybil E Schlesinger — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sybil E Schlesinger Affiliation: Jun. 23, 2026 Sunlight is the best disinfectant.

Sincerely,
Sybil Schlesinger
Moretown Vermont

Sydney Couch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sydney Couch Affiliation: Jun. 23, 2026 Report monthly and keep everything public.

Sydney Morgan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sydney Morgan Affiliation: Jun. 23, 2026 Sydney Morgan, Senior Business Analyst, Quarterly reporting helps me make informed decisions when investing for my family. Less transparency and I'll have less resources to grow wealth for me and my children

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Syed Mehmood Motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Syed Mehmood I think we should keep the way things are and have four reporting periods -twice a year, although easier for the companies may hide malfeasance and delay the knowledge available to the investors versus the insiders

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Sylvia C Bean None. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sylvia C Bean The proposed change in company quartly reporting wil make it much more difficult to judge the worth of their stock-the advisability of owning it.

Sylvia Escobedo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Sylvia Escobedo Affiliation: Jun. 23, 2026 Knock it off! We as Americans deserve checks and balances.

Sylvia Maria Yeargan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sylvia Maria Yeargan Affiliation: Jun. 23, 2026 I request quarterly reporting.

Sylvia Matthews — Jun 23, 2026
Subject: File No. S7-2026-15 From: Sylvia Matthews In order to promote financial knowledge, efficacy, and reasoning the goal should not be to reduce the flow of information but to promote it. In this day of technology, it is easy to share information in a timely, less costly manner which means reducing the number of reports simply does not make sense for astute financial planning. Please do not support this reduction of information.

Sylvia Tedesco — Jun 23, 2026
Subject: S7-2026-15 Comment From: Sylvia Tedesco Affiliation: Jun. 23, 2026 Sylvia Tedesco.. .taxpayer
Tired of being screwed..gattopardo120@gmail.com

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t m — Jun 23, 2026
Subject: Comment on S7-2026-15 From: t m Affiliation: Jun. 23, 2026 Quarterly reports help investors to see if the company is continuing to be solvent. Scenario: Would you ask your teenage children to report to you weekly vs. monthly or monthly vs semiannually? That could mean a teenage pregnancy or severe abuses undetected under your watch..

T None — Jun 23, 2026
Subject: File No. S7-2026-15 From: T I request full transparency by providing detailed reports quarterly, four times a year.

Ta'Wone White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ta'Wone White Affiliation: Jun. 23, 2026 Good morning:

How are you maintaining checks and balance and remaining transparent to the stock holder?

Ta'Wone White — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ta'Wone White Affiliation: Jun. 23, 2026 Good morning:

This is no good.

How are you maintain checks and balance and remaining transparent to the stock holder?

Tabitha McCauley — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tabitha McCauley Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
People have a right to know how best to protect their investments. Failing to report as often may obscure or lead to loss. Leave reporting requirements alone!!!

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tableof_5 — Jun 23, 2026
Subject: S7-2026-15 Comments From: tableof_5 Affiliation: Jun. 23, 2026 Keep Quarterly Reporting!

Sent from my Galaxy

Tachae Jackson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tachae Jackson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not stop quarterly reporting. It's only going to make everything worse!

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talbot monk — Jun 23, 2026
Subject: S7-2026-15 From: talbot monk Affiliation: Jun. 23, 2026 As a hardworking American, for years I have had to take training and follow all kinds of company policies to avoid even a hint of malfeasance around insider trading, etc. It continually feels
that our representatives in congress and corporate C-suite execs have the inside track to expanding their wealth. The everyday American is impacted by what these people do and for the wealth they are making, the least they can do is be transparent. Allowing
this reporting requirement to be reduced would be a poor decision. Even if the change did not result in an increase in fraud, the perception alone will undermine faith in the system.

Regards,
David Child, IT Manager, Dallas, TX.

Yahoo Mail: Search, Organize, Conquer

Tam Macdonald Dedicated, small, private investor with skin in the game. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tam Macdonald Politicians and regulators must remember that us little guys depend upon them to guard our interests and should not be persuaded by the blandishments and self-interest of many of the top nebbies in the investment universe. We commit our hard earned pennies, supporting small, medium and large businesses but too often see that the

interests of the business and its investors are overlooked by the board or senior management looking for short gain to enhance bonuses.

Tamara Anderson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Anderson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Better transparency is key for a fair stock market for investors. Investors need more information, not less. Therefore, I oppose ending quarterly reporting.

Thank you,

Tamara Anderson

Tamara Castano — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tamara Castano Affiliation: Jun. 23, 2026 My husband and I have worked and saved our entire lives. We have invested saved and looked after our families. We watched 2008 happen when the housing market wasn't watched. Rules were not in place and ruthless people cheated and regular people like my Husband and I
were left holding the empty bag. These rules for oversight are there for reasons. There is no reason to let a company go dark with no oversight for 6 months when so many people could be effected by their decisions and possible GREEDY intentions!!
LEAVE IT ALONE!! LEAVE THE REPORTING PROCESS IN PLACE AS IT IS!!!!!

Tamara Beddow
Livonia,Michigan

Tamara Grimes — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tamara Grimes Affiliation: Jun. 23, 2026 After having to bail out these massive companies over the years, reducing transparency & oversight would be a grave mistake. These companies have procen time & again that they'll put their profits over doing what's right, leaving citizens to bear the repercussions. Quarterly financial reporting should stay the requirement for CEOs to report & sign, at a minimum.

Tamara Grimes
850-490-3461

Tamara Jetton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tamara Jetton Affiliation: Jun. 23, 2026 Keep transparency and keep the quarterly reports. This will ensure accountability.

Tamara Jetton

Tamara Jex-Mayrend — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Tamara Jex-Mayrend Affiliation: Jun. 23, 2026 To Whom It May Concern;

I support maintaining monthly investment notifications rather than moving to quarterly reporting. Monthly notifications provide timely transparent information, allowing investors and regulators to identify trends, risks, and material changes sooner. More frequent reporting enhances market transparency and investor confidence while helping ensure that investment decisions. Reducing the reporting frequency to quarterly could delay the availability of important data and lessen the effectiveness of oversight and monitoring.

Tamara Maddux Tamara Maddux — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Maddux Tamara Maddux Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
In order to maintain transparency, you have always ensured that those companies listed on the exchange are transparent in their reporting in their financial statements every 3 months. As someone who has studied the markets both in college and out, I feel it is imperative that you keep the reporting standards at 3 months. Many people rely on those filings to make sound financial decisions and which companies to invest in. If you go to only twice a year, you give companies the opportunity to hide financial problems and/or to correct them in a manner that would not be ethical. Please, do not change the reporting requirements in favor of protecting corrupt business owners.

Tamara Schultz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tamara Schultz Affiliation: Jun. 23, 2026 Quarterly reporting is necessary for oversight. Keep the quarterly reporting!

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Tamara Seyhun — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Seyhun Affiliation: Jun. 23, 2026 Please continue to report. To the Securities and Exchange Commission:

Tamara Strahan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tamara Strahan Affiliation: Jun. 23, 2026 You will lose many investors if you switch to 6 month reporting. I need quarterly reporting personally to feel comfortable investing and I am near a 7 figure net worth personally, with decades in the market. Please do not change your policy on this matter.

Tamara Strahan

Tamera Barnaby — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tamera Barnaby Affiliation: Jun. 23, 2026 Leave it the way that it is it is very effective. Just do your job and leave us alone.

Tami Case — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tami Case Affiliation: Jun. 23, 2026 No change, keep the safe guards quarterly. Too many rich CEO's and politicians trying to screw everyone over.

TamLyn — Jun 23, 2026
Subject: S7-2026-15 Comments From: TamLyn Affiliation: Jun. 23, 2026 Barbara Sambol, CEO & CFO of Ocean-Inspired Massage, LLC ….keep this report quarterly so the PUBLIC can see how THE WOLVES work!

Tammi Forsyth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tammi Forsyth Affiliation: Jun. 23, 2026 I think us consumers should be the FIRST to know not the last, we make your business. Stop doing us dirty

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Tammi Georgianna — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tammi Georgianna Affiliation: Jun. 23, 2026 Keep it as is. I'm so tired of the ultra rich benefitting at everyone else's expense.

Tammi Sloan — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammi Sloan Affiliation: Jun. 23, 2026 As an investor in stocks, I want to know how the companies I am entrusting my hard earned dollars are fairing. Quarterly filings are the best way for me to know that. I am an accounts payable specialist for my local school district. I don't make a ton of money, and I can't depend on my tiny pension or social security alone in my retirement years. My investments are more valuable and more risky - especially if companies are allowed to file semi-annually. Please don't change how companies report their financial status. That only benefits insiders. It's time to protect to majority, not the minority!

Tammi Sloan
3221 E Harbor Rd, Langley, WA 98260

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mixed metals and vitreous enamel.

Tammy Bousman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Bousman Affiliation: Jun. 23, 2026 History shows this is a very bad idea and the financial impact to the average American will be devastating. I have been a small business owner for over 30 years (as were my parents). We have ALWAYS had to report monthly, quarterly and annually. Why should this be any different? LEAVE IT THE WAY IT IS. We want to know what's happening with OUR money.

Tamara L Bousman
Small business owner and retiree living on a budget with SS and saved money from our small portfolio.

Tammy Hardy — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Hardy Affiliation: Jun. 23, 2026 Make it monthly. I am a retired principal that made way less and I had to disclose.

Tammy Osborne — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tammy Osborne Affiliation: Jun. 23, 2026 Corrupt CEOs are known to manipulate their companies in order for these CEOs to secrecly make millions; leaving the company destroyed and investors financially ruined. This affects all of society. Government needs to protect it's citizens from these vile parasites!!
Tammy Osborne, retired teacher, mother of 4 college educated adults

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Tammy Parravani — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Parravani Affiliation: Jun. 23, 2026 Quarterly reporting allows for the right amount of monitoring.
Monthly reporting is too frequent and doesn’t really give a good snapshot while a six month window is too broad. Fraud and other problems can hide for too long during that six month period. There really is no GOOD reason to NOT report quarterly.
You say,” we want to keep up with global standards.” Check out what has happened with the 6 month reporting: companies hiding fraud, losses….
Vote NO on changing quarterly reporting

Sent from my iPhone

Tammy Reed — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Reed Affiliation: Jun. 23, 2026 Companies need to be transparent to the Country and their stock holders. Just like the Government.

Tammy Thompson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Thompson Affiliation: Jun. 23, 2026 Keep it Quarterly. We need more accountability not less

Sent from my iPhone

Tammy Tucker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tammy Tucker Affiliation: Jun. 23, 2026 Keep transparency!

Sent from my iPhone

Tammye Evans — Jun 23, 2026
Subject: S7-2026-15 From: Tammye Evans Affiliation: Jun. 23, 2026 Every financial crisis we have had in my lifetime has come from the financial community taking advantage. Trying to rob the public, cook the books or sell off bad debt. Unless you guys are in on the next crash, what possible reason would you lessen oversight??? More reporting not less!! While you're at it why aren't you looking at Congress's stock trading as well as all government employees including this president? My God you sent Martha Stewart to jail, I am pretty sure all of Washington is complicit in insider trading. Is there one rule for them and another for common people. Do your jobs!! Make companies report so common shareholders have information!! Make them report to keep them honest.

Tammye Evans

Yahoo Mail: Search, Organize, Conquer

TampAdore YAH — Jun 23, 2026
Subject: S7-2026-15 Comment From: TampAdore YAH Affiliation: Jun. 23, 2026 Some things just don't need to change. You mean I could potentially be investing in the blind. Stop this now it will hurt the little man. Like it's always said small businesses make the country. Don't leave us out to dry. You have the power use it for humanity sakes.

Tamsin Falcone — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tamsin Falcone Affiliation: Jun. 23, 2026 As an American citizen who's earnings & taxes are delegated to some of these coroprations, I find the bill they are attempting to pass in order to delay the disclosure of their profits, taxes, & investments wafts of embezzlement & laundering. Why else would a legitimate corp/co. need to further delay reported earnings at this time & in this economy? This shows that their interest remain strictly private, & show no concern for the American public they rely on. This is deceptive and unacceptable. Business earnings, investments & their diversity should remain scheduled AS IS in order to allow the American people a fair & equal right to choose who, where, & when we invest or spend our limited resources. To take this right away is a slash democracy & sends us toward coporatocracy/oligarcy. That is un-

American & un-democratic. Thank you for your time, concern & consideration. Sincerely, A Financial Advisor

Yahoo Mail: Search, Organize, Conquer

Tanner Scott The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tanner Scott Reducing reporting requirements on corporations does not help the people of the United States. Individual investors, once again, would be harmed in this scenario. Our open and free markets are what makes this country great and I don't want to see us move backwards when it comes to information that is shared for the benefit of all shareholders. By reducing the reporting requirements for companies you would put the power in the organization rather than in the owners of that company. When this happens you risk increased volatility due to surprises piling up between long reporting periods.

Tanya Colvin — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tanya Colvin Affiliation: Jun. 23, 2026 We need to keep the reporting quarterly. Do not change this up and hide the truth from the public. .

Sent from my iPhone

Tanya Mayer-Mlekush — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tanya Mayer-Mlekush I have worked in banking and finance my entire adult life, I have seen first hand how being transparent is useful and essential. So many "think" they know how things work when they actually do not. Educating the consumer on a product is priority, when you own shares in a company the continuing education information flow must not be hindered. We must be kept informed, the funds the everyday investor has in these companies is for their retirement security and must be carefully considered and monitored by advisors and the investors. Do not allow this rule to pass it is unjust for the investor.

Tanya Sullivan — Jun 23, 2026
Subject: S7-2026-15 From: Tanya Sullivan Affiliation: Jun. 23, 2026 My name is Tanya Sullivan. My husband and I are small business owners from Oklahoma. As a small business, we are under the microscope from several entities, including the IRS, etc. It seems small businesses are held accountable more than large corporations in many ways so keeping a thumb under them a little bit doesn't hurt. Keep accountability QUARTERLY!! Don't give them a chance to hide information. Too much dishonesty is going on as it is.

Thank you,
Tanya Sullivan

Tara Dickson — Jun 23, 2026

Subject: S7-2026-15 Comment From: Tara Dickson Affiliation: Jun. 23, 2026 Why let someone else control what you have and what you lose? This sounds so illegal. I bet somehow Trump is wanting this to happen. Quit following what that POS is trying to control.

Sent from my iPhone

Tara Lingg — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tara Lingg Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How about something that benefits citizens instead of corporations who are only interested in benefiting themselves and have no interest in transparency.
Tara Lingg

Tara McCraw — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tara McCraw Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
No,No,No, This idea sounds like you wish to scam investors out of their money.Do you go 6 months without seeing your pay check or how it's leaving your bank accounts 🤔 Why would you think those investing their $$ would want to go that long without seeing returns on investments . When people feel scammed or cheated they will No longer invest & we will have a decline if not a crash in the market like we had in 2008 again. This is an Awful idea .This sounds like a Socialist idea to steal $$$ from the hard working people or manipulate the numbers so their investments show less growth while others pocket the $$$. Its bad enough everything is computerized but if we cant see it or have proof of OUR EARNINGS the stealing of investments just keeps getting worse (like in California Minnesota and NewYork) My answer is NO .Quarterly reviews are necessary. Not to mention What if we wanted to adjust what we were investing in or move our money to something different (more or less $$) Not being able to see it would make that impossible/difficult. This is a Bad Idea.

Tara Sabato IT -Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tara Sabato Please continue to require quarterly reporting. It is even more critical now to have the information available since I am retired. I want to be able to handle appropriate funds so I can live the rest of my life without living in panic always. Thank you.

Tara Short — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tara Short Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This decision is extremely alarming. Investors and companies must be transparent the market relies on it.

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tarponlake — Jun 23, 2026
Subject: S7-2026-15 Comments From: tarponlake Affiliation: Jun. 23, 2026 The SEC is well aware what happened the last time Wall Street was given free reign, it did not go well. Do your job and

keep the current regulations in place. You are endangering people's income, future and lives.

Sharon Mcauley
Safety Harbor, Florida

Sent from my Galaxy

Tasha M — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tasha M Affiliation: Jun. 23, 2026 This is completely disgusting! Stop following behind people corruptions and use your own brains. This is wrong and we the people will suffer as always

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Tawanna Rowlett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tawanna Rowlett Affiliation: Jun. 23, 2026 Corporations and major CEO's do not need relief from proper paperwork and reporting of operations, income and profits. Quarterly reporting keeps them a little bit more honest or there wouldn't be people in jail that caused the rule to be set in the first place. Change of rule just implies the SEC is no longer honest. Tawanna Rowlett

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Taylor Howard — Jun 23, 2026
Subject: S7-2026-15 From: Taylor Howard Affiliation: Jun. 23, 2026 Taylor Howard, Financial Advisor, Ada, OK 74820

Quarterly reporting needs to remain the standard or go to more rigorous reporting standards such as monthly or bi-monthly. The data these companies report are vital to investors and investment professionals to be able to make timely and educated investment decisions. If we go to bi-annual or annual reporting only we will be blindsided as investors and investment professionals. So I am asking that at a very minimum you keep quarterly reporting. If you want to make a change make reporting happen more frequently than quarterly, not less frequently. Thank you for your time and consideration.

Taylor

Thank you! I hope you have a fantastic day.

Taylor Howard

Taylor Kingsley — Jun 23, 2026
Subject: S7-2026-15 Comment From: Taylor Kingsley Affiliation: Jun. 23, 2026 How about we tar and feather whoever thought this was a good idea. I'll save the rest of the comments for myself thank YOU very much

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Taylor MacCallum — Jun 23, 2026
Subject: S7-2026-15 Comments From: Taylor MacCallum Affiliation: Jun. 23, 2026 My opinion against quarterly reporting is that this change will allow companies to make decisions based on the opposite of transparency, which will give investors fake confidence. Per past rulings, companies are required to put shareholder value above else. Unless this older policy is being repealed, this new act would be in breach of the policy and should be disbanded outright. The old policy I refer to is the 1919 Michigan Surpreme Court case of Dodge vs Ford Motor Co which created the supremacy clause that this new policy is challenging

Sent from my iPhone

Team Pancho Barracuda DeborahS — Jun 23, 2026
Subject: S7-2026-15 Comment From: Team Pancho Barracuda DeborahS Affiliation: Jun. 23, 2026 I suffered through Worldcom / MCI debacle. Quit making it easier for white collar crime and corporate leadership to hide behind less accountability and transparency. Leave the reporting quarterly.

Best,
M D Scanlon
Huntington Beach, CA

Sent from my mobile device.
Please forgive the brevity

Teara Forsythe — Jun 23, 2026
Subject: File No. S7-2026-15 From: Teara Forsythe I am writing as an individual investor and a Human Resources and Compliance professional with responsibility for governance, policy, risk management and organisational compliance. In my professional role, I regularly work with directors and senior leaders to improve transparency, accountability and governance within organisations. One principle remains consistent across every area of compliance: good governance relies on timely, accurate and regular reporting. For that reason, I oppose the proposal to reduce public company reporting from quarterly to semi-annual reporting. As shareholders, we are owners of the businesses in which we invest. Ownership should be accompanied by regular access to information that allows us to understand performance, assess risk and make informed decisions. Reducing the frequency of reporting does not reduce risk; it simply reduces visibility of that risk. I am not persuaded by arguments that less reporting will encourage long-term thinking. Long-term investors still benefit from timely information. In fact, long-term decision-making is strengthened when investors have a clearer understanding of how a company is performing throughout the year. From a governance perspective, less frequent reporting may also weaken accountability. Companies continue to make operational, financial and strategic decisions every day. Shareholders should not

have to wait six months to receive formal updates on matters that may significantly affect the value and direction of the businesses they own. In my experience, transparency builds trust. Reduced transparency often creates uncertainty, speculation and avoidable risk. The same principle applies to public companies. Technology and modern reporting systems have significantly reduced the administrative burden associated with producing information. As a result, I do not believe any potential reduction in reporting effort outweighs the benefits of maintaining regular communication with shareholders. I therefore respectfully urge the SEC to reject this proposal and retain quarterly reporting requirements.

Ted Antal — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ted Antal Affiliation: Jun. 23, 2026 Quarterly reporting is important

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Ted Evans — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ted Evans Financial reports are very easy and cheap. How can we watch our investments if you cut the reports to bi-annual? Please leave well enough alone.

Ted Glover — Jun 23, 2026
Subject: S7-2026-15 Comment From: Ted Glover Affiliation: Jun. 23, 2026 Necessary to keep corporate honest and reduce the chance of greed. The last time this was tried it did not work and history does repeat itself.

Life is a daily adventure ride - Enjoy it!

Ted King — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ted King Affiliation: Jun. 23, 2026 My name is Ted King and I am an instructor at a trade school. My retirement is dependent upon accurate reporting of stock performance. Quarterly reporting ensures the most accurate valuation of stocks. Millions of Americans will suffer if the SEC changes reporting requirements.

Please, do what’s best for the working class. Just this once.

Sincerely,

Ted King

Sent from my iPhone

Ted McElroy The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ted McElroy As an investor, I own part of the companies in which I buy stock of. As such, timely information is crucial to making good business decisions. I feel as though decreasing the amount of reporting times will lead to less transparency of my investments. Less transparency will lead to more uncertainty and more volatility of the market. Please do not decrease the reporting periods from quarterly to semiannually.

Ted Mills — Jun 23, 2026
Subject: S7-2026-15 Comments From: Ted Mills Affiliation: Jun. 23, 2026 Eff no! More transparency, not less!

Sent from my iPhone

Ted Sauerland — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ted Sauerland Do you want to be remembered for helping the people or helping businesses? "Speak up for those who cannot speak for themselves" - Proverbs 31:8–9

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ted turner — Jun 23, 2026
Subject: File No. S7-2026-15 From: ted turner I vote for quarterly reports which equal greater transparency.

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tedur — Jun 23, 2026
Subject: S7-2026-15 Comment - KEEP QUARTERLY REPORTING From: tedur Affiliation: Jun. 23, 2026 Fr. Ted Durst - American investors deserve to have the truth and full financial disclosure!

Sent from my Galaxy

TEMPEST BOOTH — Jun 23, 2026
Subject: S7-2026-15 Comment From: TEMPEST BOOTH Affiliation: Jun. 23, 2026 The quarterly reporting is necessary to keep companies motivated and meeting objectives due to accountability! Investors need to know! It’s our money investing in these companies so they need to have upmost accountability by giving reports at least every 3 months !

Sent from my iPhone

Temple — Jun 23, 2026
Subject: S7-2026-15 From: Temple Affiliation: Jun. 23, 2026 The reporting should be no less than quarterly! Maybe more often.

Sent from my iPhone

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temujin111 — Jun 23, 2026
Subject: S7-2026-15 Comments From: temujin111 Affiliation: Jun. 23, 2026 Less frequent visibility is inviting negative consequences. Keep the reporting quarterly

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Terence Henderson UK Based Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terence Henderson Please retain quarterly filing. The information is essential for decision making.

Terence Stevenson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terence Stevenson I am writing as both an individual retail investor and a Harvard-trained attorney to express my opposition to the proposal that would allow public companies to reduce their regular financial reporting from quarterly to semiannual reporting. Over the course of my legal career, I have had the opportunity to represent publicly traded companies. In my experience, the discipline of quarterly reporting encourages management teams to remain focused, accountable, and results-oriented. While no reporting system is perfect, the regular cadence of quarterly reporting creates meaningful checkpoints that promote thoughtful execution, timely evaluation of strategy, and accountability to shareholders. As an investor, I view myself as an owner of the businesses in which I invest. Owners deserve regular, transparent updates on a company's financial performance, strategic direction, material risks, and management's execution. While reducing reporting frequency may provide some cost savings for issuers, I believe those savings are outweighed by the benefits of transparency. Advances in technology, automation, and artificial intelligence have significantly reduced many of the administrative burdens associated with preparing periodic reports, making the rationale for reducing disclosure less compelling today. I am also not persuaded that less frequent reporting would meaningfully reduce short-term thinking. Long-term investing is shaped by corporate leadership and investor behavior—not by withholding information. Reducing the frequency of public reporting does not encourage patience; it simply leaves investors with fewer reliable facts on which to base investment decisions. Less frequent reporting could also increase uncertainty, widen information asymmetries between institutional and retail investors, and contribute to greater market volatility when significant information is finally released. Predictable, regular disclosure promotes confidence in our capital markets by ensuring that all investors have access to comprehensive, standardized information on a consistent schedule. As someone who has advised public companies and who now invests my own capital as a retail shareholder, I believe quarterly reporting strengthens corporate accountability, supports investor confidence, and enhances the integrity and efficiency of our public markets. For these reasons, I respectfully urge the Commission to retain the existing quarterly

reporting framework. Thank you for your consideration.

Teresa Ashworth — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Ashworth Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
To Whom It May Concern:
I am writing to you today as a concerned citizen and as an investor. Please keep the quarterly reporting so that our investments are transparent and we can know what is going on financially with the corporations we support. Thank you for your consideration.
Sincerely,
Teresa Ashworth

Teresa Cook — Jun 23, 2026
Subject: S7-2026-15 Comment From: Teresa Cook Affiliation: Jun. 23, 2026 Teresa A, retired……We need to maintain quarterly reporting…. We do not want to squeeze out new investors or Retirees who live to see growth, with their money…not fraud.

Teresa ~

Teresa Fultz — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Fultz Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: I am a everyday investor. This is how I survive. This plan benefits a few. Do no approve !!!

Teresa Girard — Jun 23, 2026
Subject: S7-2026-15 Comment From: Teresa Girard Affiliation: Jun. 23, 2026 Please keep reporting quarterly. We need to know what is going on.

Teresa H Hanak — Jun 23, 2026
Subject: File No. S7-2026-15 From: Teresa H Hanak We are against reducing corporate financial reporting from quarterly to twice per year.

Teresa Hernandez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Hernandez Affiliation: Jun. 23, 2026 longer gaps create an unfair advantage for corporate insiders.

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teresa johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: teresa johnson Affiliation: Jun. 23, 2026 The American people already have enough from our government hidden from them. Let the SEC be the light!

Teresa Johnson

Teresa Kohl — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Kohl Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We've allowed far too many actions, laws, what's fair about granting time to hide, manipulate and cheat? You all know that allowing them more latitude will only be an invitation to take liberties and get creative. YOU, the SEC know this. You will be held responsible event for laying down a yellow brick road to temptation for insiders who will think you're fools but gladly accept the gold brick leaving regular investors dog paddling. Please restore our faith a bit in an already corrupted and failing system. Rock steady and use you power wisely.. PLEASE protect Main Street Market and save the yellow brick road for OZ!

Teresa Lopez The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Teresa Lopez Keep the public company reports at four times a year for more transparency and to help me make wise, informed investments. Thank you.

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teresa louise hensley tlhbliss — Jun 23, 2026
Subject: S7-2026-15 Comments From: teresa louise hensley tlhbliss Affiliation: Jun. 23, 2026 I am Teresa Hensley, a retired attorney living just outside of Austin. I'm 74 and retired.
What we need is more accountability. Not less. No, it is not acceptable to have quarterly reports taken away from us. My own finances are checked monthly. I would prefer to see monthly rather than quarterly. But semi-annually is simply not acceptable!

Teresa Miller The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Teresa Miller Please keep communication flowing on a quarterly basis. Thank you!

Teresa Norton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Norton Affiliation: Jun. 23, 2026 Why would you even think of not being transparent as often as possible. I expect quarterly or more often. Fewer problems would arise if it’s quarterly.

Sent from my iPhone

Teresa Pearson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Pearson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Keep a close eye on them, check them quarterly.....

Teresa Ramirez — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Ramirez Affiliation: Jun. 23, 2026 Businesses should have more transparency not less. Even 3 months is a very long time to hold their books. 6 months would give ample time for any cover ups to take place. Changing the guidelines for reporting is adding ways to build more corruption.

Thank you for your time and consideration.

Teresa Retired public servant — Jun 23, 2026
Subject: File No. S7-2026-15 From: Teresa The true definition of business is; lie, cheat and steal from ALL. Honesty was killed decades ago. Naturally, they want to hide truth.

Teresa Riska-Hall — Jun 23, 2026
Subject: S7-2026-15 Comment From: Teresa Riska-Hall Affiliation: Jun. 23, 2026 I believe quarterly reporting is much needed in order to plan and prepare throughout the year. This is very important not only for individuals contributing into their IRA's, retirement plans, etc. but also to nonprofit work where company's timely quarterly reporting help assess the trajectory, stability, and other advances that are needed to make good decisions.

Companies already have to do their books, so the savings if anything is minimal while the transparency provided in quarterly reports is necessary and also provides the added benefit of less opportunity for disingenuous maneuvering.
Teresa Riska-Hall, Retired NonProfit Executive

Sent from your iPhone

Teresa Roberts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Roberts Affiliation: Jun. 23, 2026 Quarterly for sure, but monthly would be better.

Teresa Tippett — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Tippett Affiliation: Jun. 23, 2026 To whom it may concern,

Please keep company reporting quarterly. It is well known how companies/executives use loopholes in rules and regs to hide fault from share owners just to enrich themselves. They don't need extra time to hide more financial information from shareholders and the public. Keep companies as honest as you can! We cannot go back to the 1920's when the Morgan's, Rockefellers, Mellon's, and Livermore's ruined our financial system. We need more constraints not less!

Thank you for your time,
Teresa Demosky-Tippett
Concerned citizen

Teresa Webb — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teresa Webb Affiliation: Jun. 23, 2026 Teresa Webb, retiree Companies need to keep their reports quarterly to safeguard the valuation of retirement accounts .

Get Outlook for iOS

Teri Alberico — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teri Alberico Affiliation: Jun. 23, 2026 The SEC must keep quarterly reporting. Stop falling into drumpf's criminal ways of doing business! Keep the reports coming so WE can make decisions on our own investments.

Teri Heyman — Jun 23, 2026
Subject: S7-2026-15 From: Teri Heyman Affiliation: Jun. 23, 2026 I'm horrified that you are even thinking about this. Companies are already getting away with so much. I bet that if you look into many of the companies further, you'd find that their "accounting" is cooked up. They should also not be able to contribute politically. I don't feel that a politician should be beholden to a corporation. I'm a longtime voter and feel this country has declined so far down because of not being accountable. Please, be accountable and keep the quarterly reporting.
Thank you!
Teri Heyman,
Florida

Teri Obole/Kulla — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teri Obole/Kulla Affiliation: Jun. 23, 2026 We need to have quarterly reporting!!

Envoye de mon iPhone

Teri Rosenzweig — Jun 23, 2026

Subject: My view on Rule S7-2026-15 From: Teri Rosenzweig Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
do not reduce corporations reporting from quarterly to twice per year. This would bring chaos to the stock market!

Teri Slick — Jun 23, 2026
Subject: S7-2026-15 Comments From: Teri Slick Affiliation: Jun. 23, 2026 As a person who lives on a fixed income, my investments are important to me. I depend on the quarterly reports to determine if they remain profitable as well as being able to see where the company has been and what their future holds. In this ever changing world, it is important to know the position of the company and the thoughts of other investors.

Teri

Terrence Pershall CEO Haute Shelter Property Mgmnt,Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terrence Pershall Reducing reporting to twice a year is a bad idea. If anything investors need to be kept up to date on a regular basis. The lack of timely reporting and disclosure opens the door to mismanagement and malfeasance.

Terri Bagley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terri Bagley Affiliation: Jun. 23, 2026 Terri bagley, us citizen, this matters to me because we are retiring soon and need to stay abreast of all the indicators in the companies we invest in. Please do not throw us little guys under the bus!

Terri Flickinger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Terri Flickinger Affiliation: Jun. 23, 2026 Please keep the quarterly reporting. The new rule hurts nonprofits and small investors.

Terri Maldonado — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terri Maldonado Affiliation: Jun. 23, 2026 I believe Quarterly’s are absolutely necessary. Makes it easier to catch fraudulent transactions!!!!

Sent from my iPhone

Terri Mellor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terri Mellor I strongly oppose reducing company reporting to twice a year. Investors deserve consistent, timely information, and cutting reporting frequency

weakens transparency. When updates are less frequent, the size and impact of business changes—good or bad—grow larger, making it harder for investors to protect themselves. The SEC's role is to safeguard market integrity, and maintaining quarterly reporting is an important part of that mission.

Terri Slaughter — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terri Slaughter Affiliation: Jun. 23, 2026 Keep quarterly!!!

Sent from my iPhone

Terri Stumpf — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Terri Stumpf Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We red quarterly reports!
it's one way to keep tabs on my money.
KEEP QLUARTERLY REPORTS!

Terri Thomas — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terri Thomas Affiliation: Jun. 23, 2026 If you want people to invest in companies and the stock market, you first need to ensure it is transparent. Wide fluctuations occur on a quaterly basis and investors will have absolutely no gauge on company performance and their investment until it is too late to act. Go back to the reasons quarterly reporting was implemented in the first place. Please do the job you were elected to do. The people have spoken, they want quarterly reporting to continue.

Sent from my iPhone

Terri W — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terri W Affiliation: Jun. 23, 2026 Please keep quarterly reporting!

My name is Terri Watson and I'm retired. I prefer to be able to see how my investments and retirement income is doing in a timely fashion so my investment
advisor and I can make adjustments in a timely manner. Continuing to require quarterly reporting allows this.

As I am retired, I live on a fixed income and this oversight is crucial. The more information we, as consumers, have the better decisionmaking
options are available to us.
Thank you. Terri Watson

Yahoo Mail: Search, Organize, Conquer

Terrie Supancic — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Terrie Supancic Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Please do not cheat investors of proper oversight!

Terry Blank — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Blank There should be quarterly reporting so that there is more transparency to investors

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Terry Callahan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Callahan As an investor, I'm making my decisions based on the quality of organization, its people and its current and future objectives. I rely on regular, transparent communications from that business. Reducing reporting requirements will dramatically impact my ability to track my investment in that company as an owner. Less transparency ultimately leads to more uncertainty, more volatility, and more surprises on a larger scale. Markets are volatile enough, let's not shy away from accountability at a time when it's needed most. Less information clearly will not make me a better informed owner.

Terry Carpenter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Carpenter I believe it is very important as an individual investor to allow me the opportunity to as much transparency and information on the companies that I invest in. I am already at a huge disadvantage to the large institutional investment groups and taking the reporting to 6 months will make that worse. Thank you.

Terry Cole — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Cole Affiliation: Jun. 23, 2026 Terry Cole. Someone who lived through Enron, and doesn't want to see it again. They abused it last time, why would you think they wouldn't this time, especially as the top 10% is getting bigger. They aren't going to police themselves. They aren't hiding it vacate they are being honest.

Terry Davis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Davis I do NOT want to lose the transparency of businesses providing me updates 4 times a year when I am investing in them. Keeping the status quo is not a financial burden to those companies when the benefit from my invested funds and I have a right to as much information as possible to determine whether to stay invested and for purposes of determining my actions at Shareholder meetings.

Terry Gasper — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Gasper I am opposed to any change in policy that allows less transparency for the companies I own.

Terry Geesner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Terry Geesner Affiliation: Jun. 23, 2026 Continue with current Quarterly Reporting. Retired. Important for my IRA income. Removing this reduces future purchasing power which will reduce corporate profits as millions of retirees will have less money to spend.

Sent from my iPhone

Terry Green — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Green Affiliation: Jun. 23, 2026 Better accountability for account holders.

Terry M. Green

Terry J. Norris n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry J. Norris We need more transparency not less. A lot changes in six months, informed decisions are key to investing. The digitization of records has streamlined the reporting process a great deal and AI promises to do so even more. Cost savings is not believable excuse for curtailing reporting the financial health of a corporation half as often. If anything, one would expect an almost weekly or even daily reporting giving the advancement of technology. Reporting only twice a year only helps corporate boards hide bad news from investors. KEEP QUARTERLY REPORTING!

Terry Keizer The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Keizer The Motley Fool Eliminating 2 reporting sessions decreases transparency. No matter what the companies are saying who support this, there will be more problems than solutions.

Terry Livingston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Livingston Affiliation: Jun. 23, 2026 No monopolies in America!

Terry Livingston
Powell, TN

Terry Luciano — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Luciano Affiliation: Jun. 23, 2026 Another benefit for Millionaires and Oligarths!!!

Terry Michael None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Michael As a small investor I am against this new rule change. Quarterly reports are still needed and the existing rules should not be changed.

Terry Olsen — Jun 23, 2026
Subject: S7-2026-15 From: Terry Olsen Affiliation: Jun. 23, 2026 Why WOULDN'T a CEO want to proudly confirm that his/her company is running everything properly? I would think it's a point of pride for any leader with integrity. If a company is being traded publicly, then the public who is funding it is entitled to know how things are being done, at the end of every accounting period - quarterly. Again, why wouldn't you?

Terry S — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Terry S Affiliation: Jun. 23, 2026 You report QUARTERLY. I am a retired RN and worked for the State of New York. We all need to see how we are doing quarterly so adjustments can be made. Teres Swartz RN Upstate New York

Yahoo Mail: Search, Organize, Conquer

Terry Talbot — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Talbot Affiliation: Jun. 23, 2026 Stop the madness and corruption! When the house of cards falls you are at the top!

Sent from my iPhone

Terry Thomas — Jun 23, 2026
Subject: S7-2026-15 Comment From: Terry Thomas Affiliation: Jun. 23, 2026 Hell no

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Terry Tyson None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Tyson A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Terry Vance — Jun 23, 2026
Subject: S7-2026-15 From: Terry Vance Affiliation: Jun. 23, 2026 Keep it Quarterly, we need Honest CEO,s some people depend on them! Terry Vance Adkins Tx (retired)

Eph 2:8-10

Terry Walkling — Jun 23, 2026
Subject: S7-2026-15 Comments From: Terry Walkling Affiliation: Jun. 23, 2026 I want to know how well my portfolio is doing on a much more timely basis. YOU as a government agency are supposed to be looking out for ME as a citizen. DO YOUR JOB!! Stop allowing those corporate bastards get away with this!

Sent from my iPhone

Terry Wilson Retired Investor - Formerly Wealth Management Advisor and Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry Wilson As an investor who believes in ownership it is important to get current accurate information. Quarterly reports keep the investor current while semi-annual reports lets too much time elapse before the owner/investor receives information.

Terry Wooding — Jun 23, 2026
Subject: S7-2026-15 Comment From: Terry Wooding Affiliation: Jun. 23, 2026 Quarterly reporting is necessary to protect investors & the public in general. Period. Changing it to every 6 months allows too much time for downturns & fraud to remain hidden, and threatens the economy of our country.

Terry “ChiefShoeless” Riley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Terry “ChiefShoeless” Riley Instead of building the trust of the investors you are burning the bridges of transparency. Leave the four times a year reporting alone!

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terrylynn Dupree — Jun 23, 2026
Subject: S7-2026-15 Comments From: terrylynn Dupree Affiliation: Jun. 23, 2026 I am the president of an investment club, and we make investment decisions using access to quarterly reports. There is no need to hide information or lower expectations when corporations already keep detailed records of their performance each quarter. Shareholders and potential shareholders deserve access to that information as well.
We need to stop making things easier for corporations at the expense of transparency. Oversight and regulations exist for a reason. Proper safeguards help promote accountability, protect investors,

and reduce opportunities for corruption.

Tess Zigo CFP CPA — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tess Zigo CFP CPA Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
What's at stake: My portfolio, life savings, and retirement future of the many clients we serve Having worked both in corporate finance/accounting and in financial planning, information transparency is key. Corporations have an obligation to provide information to their shareholders on a quarterly basis to make sure we are kept informed of financial details that is current. Just like a household needs to look at financials often, corporations need to be held accountable to their stakeholders. This not only keeps them honest but allows free markets to function as efficiently as possible. I think giving them a 6 month pass is just an excuse to lower their expenses, let them reduce workforce and not provide timely information. As a shareholder and financial advisor I say NO. Thank you for your time, Tess

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Tessy Novak — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tessy Novak Affiliation: Jun. 23, 2026 We don't want to go back to the fraud times! Let's keep it where "We the people " see what's happening quarterly!
M. T. Novak

Texan Taxpayer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Texan Taxpayer To whom it may concern, Less reporting means less transparency and wilder swings in the markets. There is only one reason to have less transparency, and that is to promote corruption. Less reporting hurts investors and lessens trust in institutions. If anything, we should be pushing for MORE reporting, not less.

Texascountryboy59 — Jun 23, 2026
Subject: S7-2026-15 From: Texascountryboy59 Affiliation: Jun. 23, 2026 What are you doing. We all know. Protecting the ones that own you and the banking system. It is getting harder to hide your hijinks.

Sent from my iPhone

Thaendra Christenson — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Thaendra Christenson Affiliation: Jun. 23, 2026 Supporting businesses and the economy is one thing. Supporting fraud and crime in general is quite another. It isn't clear how this is even legal. Even the Constitution says all men are created equal.

I guess the SEC must not support the Constitution or regulations/ laws in general.

Look back to when and *why* the SEC was created^^ (see below for a brief reminder). There's no reason to stray from those initial directions.

^^
The U.S. Securities and Exchange Commission (SEC) was created in 1934 by Congress to restore public confidence in the financial markets following the 1929 stock market crash and the onset of the Great Depression.

The primary reasons for its establishment include:

- *** Combating Fraud and Manipulation:
Prior to the SEC, oversight was virtually nonexistent. Widespread unethical trading practices, insider trading, and unchecked "bucket shops" heavily contributed to the 1929 market crash.

- *** Enforcing Corporate Transparency:
Investigations (such as the Pecora hearings) revealed that financial institutions were misleading investors. The SEC was created to require public companies to disclose meaningful, accurate, and truthful financial information.

- *** Protecting Investors:
The agency's core mission is to protect investors from fraud and ensure that average individuals can trust the information provided by those seeking their investment dollars.

- *** Regulating Market Intermediaries:

The SEC was established to oversee stock exchanges, brokers, dealers, and mutual funds, making the markets fair, orderly, and efficient.

Congress codified this mandate through the Securities Exchange Act of 1934, establishing the SEC as the first federal regulatory agency for all U.S. securities markets.

Congress should be the only one to change this mandate.

Thalor Greenhorn — Jun 23, 2026
Subject: S7-2026-15 From: Thalor Greenhorn Affiliation: Jun. 23, 2026 I think it should be increased to a monthly report. Keep it Quarterly, don't let businesses hide stuff from their shareholders and consumers.

The Bass Player — Jun 23, 2026
Subject: S7-2026-15 From: The Bass Player Affiliation: Jun. 23, 2026 Keep quarterly.

The Diserio's — Jun 23, 2026
Subject: S7-2026-15 Comment From: The Diserio's Affiliation: Jun. 23, 2026 Please keep a Quarterly reporting.

Pat Diserio.
Licensed Mental Health Counselor

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

The Hurds — Jun 23, 2026
Subject: S7-2026-15 Comment From: The Hurds Affiliation: Jun. 23, 2026 So many of my generation have invested in wall street to help finance their small businesses or family holdings and now there may be a period of no reporting to let them decide on what stocks to keep buy or sell. I say not fair and should not be allowed
LJ Hurd

Sent from my iPhone

The Law Office of David S. Fabrikant — Jun 23, 2026
Subject: Proposed change from quarterly to semi-annually From: The Law Office of David S. Fabrikant Affiliation: Jun. 23, 2026 To whom it may concern,

I am an attorney in South Florida and I have to tell you that the idea of reducing the reporting from quarterly to semi-annually is insane. On every basis, Accountability, Lending, Accuracy for Investors, Safety, Evidence, Investigations, this reporting needs to be as often as possible. You have to weigh the potential damage from not reporting, against the costs to the company. The balance is heavily in favor of keeping the quarterly reporting. Changing it invites fraud, and deception and delays the ability of people to correct errors or change directions. It makes everything riskier with no upside, and further tells the world that those at the top will no longer be held to the same standards as the rest of us.

Sincerely,

David S. Fabrikant, Esq.
Law Office of David S. Fabrikant, P.A.
5500 Military Trail, Suite 22244
Jupiter, FL 33458
(561) 841-6955
dsfabrikant@gmail.com
www.helpinglawyer.com

The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Please keep quarterly reporting. We need more information as we navigate our companies in this fast- moving economic world. Having specifics is very helpful in making decisions.

The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Email requesting my assistance

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The Motley Fool Co — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Co As an investor, I am against S7-2026-15 reducing the reporting requirements from 4 to 2 times per year . this creates less information and transparency. Investors will be less likely to purchase specific stocks and funds due to receiving pertinent financial information only twice a year. Much less transparency.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community investors need to know this information and the tools are available already to make this is cost effective process. Keep it to four annually or make it monthly!

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I disagree with reducing the frequency of company financial reporting. I need more information, not less, to make decisions for my future retirement income and lifestyle. Thank you for your consideration.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Companies reporting less often will not help the individual investors. Six months is a long time to go when monitoring the status of a company. The current system is much better, not too frequent to be a burden on a company, not too far apart to be a surprise to investors.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Less disclosure of financial statements is not good for investors. Quarterly reporting should be the minimum reporting to investors. More disclosure not less!

The Motley Fool Community — Jun 23, 2026

Subject: File No. S7-2026-15 From: The Motley Fool Community I feel strongly that timely information is essential to good investing. With that in mind, I feel strongly that publicly traded companies MUST report on at least a quarterly basis.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community This is a wildly concerning slippery slope that is being considered. It should NOT be approved.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community It must remain the required 4 times a year. Stop looking for ways to rip off retail investors.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community This proposal cuts my information flow from the companies I'm invested in, in half. It will make company performance much more uncertain and therefore investing itself more uncertain. It would be more helpful and more accurate to have reporting monthly rather than quarterly.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community To the Securities and Exchange Commission, I am writing to express my strong opposition to the proposal to reduce public-company reporting requirements from quarterly to semiannual. At its core, investing is a form of ownership; therefore, reducing reporting requirements weakens the vital connection between companies and their owners. I believe these changes are part of a worrying trend that serves to keep average citizens in the dark. True market integrity relies on transparency, not the restriction of information. Less transparency does not eliminate uncertainty; it increases it, leading to bigger surprises and greater market volatility when information finally does arrive. This move seems to run counter to the foundational values of this country. The founding fathers recognized that transparency and an informed citizenry were essential to the nation. They recognized that holding institutions accountable is a cornerstone of liberty—a principle that defined the search for a more open and equitable society. By limiting the regular flow of information, this proposal moves in the opposite direction, undermining the spirit of accessibility and informed participation that remains essential to our economic freedom. I urge you to reject this proposal and maintain the current reporting standards.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Reducing the number of yearly reports will only reduce transparency, lead to more volatility and help insiders while damaging everybody else. The little savings companies can gain from skipping two reports a year are not worth it.

The motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The motley fool community I feel companies should be accountable to shareholders so twice a year for reporting does not seem reasonable

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The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I 100% oppose this proposal. 1/4 ly reporting is critical to individual investors as owners of publicly traded companies.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I believe quarterly reporting should continue to be required for public companies to maintain adequate transparency to shareholders.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Having been on the internal side of reporting at multiple F500 companies, the quarterly lift is light. Your finance org already runs these numbers, and if you’re big enough to be public, you have finance and investor relations teams who can handle it. Transparency is your debt to shareholders. Stop trying to default.

The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool community I strongly object to this proposal as it would be detrimental to investors. Reducing reporting requirements will lead to disastrous consequences that will result in ruination for investors while corporate executives profit at their expense.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Maintain transparency with quarterly reports for public companies. Companies already produce them for its internal use, the cost of making them public is marginal and maintains the trust. Investors understand the cyclic nature of business more transparency is better.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please do not cut the number of public company reports. I'm fighting for retail investor transparency. Thank you, Brian Bush

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The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a

business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As an individual investor and member of The Motley Fool Community, I oppose reducing public company reporting from quarterly to semiannual. Regular reporting provides transparency and helps investors make informed decisions. Receiving fewer updates would increase uncertainty and make it harder for shareholders to understand how the businesses they own are performing. I believe maintaining quarterly reporting better serves investors and promotes accountability. Thank you.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As a shareholder I expect to know everything about the businesses I'm investing in, otherwise I would feel a lot less comfortable buying shares. Meaning, this move will only take away shareholders and lose companies millions of dollars. I vote against moving company updates from four times a year to only two times a year.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I am an individual investor and I believe that quarterly reports for corporations should be maintained. Providing quarterly information does not place any hardship on corporations. Regulation fair disclosure should be kept at quarterly report filings.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Transparency is key to understanding whether a company is succeeding or not. Biannual as opposed to quarterly reporting may in principle decrease the burden on companies but it may also decrease accountability and increase the risk to investors. Already too much occurs behind closed doors…information rather than faith is required to invest in companies as we attempt to secure our financial futures.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community This is deleterious to individual and professional investors. This will result in more limited transparency, higher volatility with limited financial benefits to firms.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please retain the requirement that regulated companies prepare quarterly reports of financial performance. I typify the mom-and-pop investor class on whom the capital markets depend on for a measure of stability against algorithmic traders, and day-traders, and of course market manipulators. S7-2026-15 will create an unfair advantage for employee and professional investors with the resources to scrutinize visible operations in between reports. ESOP participants and corporate officers will be able to plan their trades, even when restricted to regulatory windows, based on a more current business awareness, These unfair advantages contradict the efficient information hypothesis at the root of the investment marketplace. Less frequent financial reporting would also increases the significance of insights investors derive from each report, which can be expected to increasing the volatility of capital flows and share price when reports are released. I find no credibility in the argument that significant corporate resources will be saved by abandoning quarterly reports. Corporation must establish and operate accounting systems report their financial performance, regardless of frequency. In the age of computing, financials are just a periodic snapshot of the state of these accounting systems. The cost of collecting each snapshot is de minimis. I also reject the argument that quarterly reporting forces companies to abandon long-term strategies because investors will punish the share price for the short-term financial pain that such strategies sometimes require. Patient investors are not concerned by short-term dips in financial metrics which are facilitate longer-term strategies; we just need to have confidence that dips are a consequence of those strategies, and that they are on-course. Corporations and financial industry employees and officers compensation is frequently tied to short-term improvements in share price, which creates a class of impatient investors. The root cause of their impatience is not quarterly reporting; it is the short-term bias baked into their compensation plans. While that’s a private matter, SEC rule making should not kowtow to that short-term orientation. I also hear complaints that SEC reporting requirements place companies at a competitive disadvantage to private or foreign corporations that are not required to exhibit the financial transparency presently required by the SEC. The solution is not to facilitate a race to the bottom by allowing the companies you regulate to be less transparent. The solution is to maintain and improve the transparency of the companies you regulate, attracting capital from investors worldwide that value that transparency. Statesman-like encouragement of increased transparency in foreign capital markets will lift the tide for all investors. This rule is the top of a slippery slope toward driving patient small investors out of the marketplace. I respectfully but strongly urge you to reject the proposed rule and to retain quarterly reporting. Thank you for considering my comments.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community There needs to be checks and balances in this industry and by reducing quarterly reporting, we have no idea if changes to a company are good stewardship decisions.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community The lack of transparency for a

publicly traded company is unacceptable. You would not want to own part of a company if you did not know what was happening financially with that company

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The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community More reporting, more transparency. We own parts of companies, we deserve to know!

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As investors and nominal owners of public companies we need quarterly information thst would be denied under this rule change.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Less reporting = less transparency. As shareholders, investors are business owners and deserve transparency in the way their businesses are being run. Semiannual reporting kills transparency. It’s not the way to go!

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Investors should be kept informed about the business quarterly.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I believe semi-annual reporting is not in the best interests of shareholders or the general public. I can't fathom why someone would want less transparency for shareholders. If the company wants less transparency, they should go private.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Investors want more transparency, not less. Six months is a long time in today’s business environment and if companies are allowed to report on a bi-annual basis unnecessary risk is being added to the marketplace. Allow me to put it another way, if companies have nothing to hide they don’t mind reporting on a quarterly basis. Frankly, companies should release financials on a monthly basis!

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please keep Public Company reporting transparent. I believe mandatory quarterly reporting is the way to do this.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I support quarterly reporting. Quarterly reporting allows us to know about the progress of companies we are investing in regularly. 6 months is too long a period to understand companies plans and execution.

The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I do not support receiving less information regarding potential investments of mine. As an “middle class working American” I rely heavily on this information so I can make well informed decisions regarding investments that are not fun money, but is critical to supporting and enabling a financialy solid retirement. Thank you.

The Motley fool community Professional trader — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley fool community I support companies reporting no less than 4 times a year for continuing transparency in these trying times

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The Motley Fool Community Series 10 Supervisory Principle — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community We need disclosure. Do not allow these companies to get away with even LESS disclosure

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The Motley Fool Community - Scoobeydo Retired Accountant — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community - Scoobeydo I am a CPA by profession and look forward to each of the four financial reports issued by the companies I invest in. I pay attention to which Directors have investments in the company and how much long-term debt the company has. I also look for errors in the financials. I don't want the companies to only file financials twice a year.

The Motley Fool Community 401k is in stocks — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community This is about less transparency to protect those who abuse the system (insider trading is a disgusting reality and a crime). Stock owners own part of the company and have a right to be informed about it. Knowing less about those companies is a clear disadvantage to stock owners by increasing risk. People like us, will logically have to pull out of stocks to reduce risk and protect our retirement funds that took a lifetime to earn. The markets will feel this pullback and reflect a subsequent drop. We need MORE transparency not LESS!!!

The Motley Fool Community Certified Public Accountant, Pennsylvania — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please DO NOT move away from quarterly reporting. Greater transparency helps individual investors understand how the companies they have entrusted with their money are performing and is in completely in keeping with the

Securities and Exchange Act of 1933.

The Motley Fool Community Ex Chartered Accountant England & Wales — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community The proposal is ridiculous. Since when was less transparency better? As a part owner I of a business I want more informaton not less and I want fellow owners to be fully informed.

The Motley Fool Community Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please DO NOT LIMIT the number of reports any company can produce and send out to their investors. More transparency will always be better than less. The cost savings for printing and sending out less reports would be negligible at best.

The Motley Fool Community Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community In this age, increased meaningful communication is vital.

The Motley Fool Community N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please make all publicly traded companies adhere to quarterly filings, 2 x yearly is an awful way to conduct buisness transactions when it comes to investing in the stock market!! Thank you for your time... Mr. John Davis

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The Motley Fool Community Non — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Please retain the quarterly reporting requirements for investors. Transparency is everything, from investing to personal relationships. The SEC needs to model an open market and culture in our time of increased deception and volatility.

The Motley Fool Community None — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I am against the proposal of twice yearly reporting

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The Motley Fool Community none — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I believe that a requirement for reduced reporting would be a retrograde move as it would reduce both transparency of companies and the likelihood of timely regulation.

THE MOTLEY FOOL COMMUNITY NONE — Jun 23, 2026
Subject: File No. S7-2026-15 From: THE MOTLEY FOOL COMMUNITY less information will lead to more volitile markets and more confusion on the part of investors as to the condition of their investments and it value.

The Motley Fool Community Subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I do not support the reduction of required Company reported financial information from 4 times to 2 times a year. Investors need a line of sight as to company financial performance in order to make informed investment decisions. The reduction in reporting will create a lack of transparency and lessen and investors' ability to make informed decisions and increase their risk exposure.

The Motley Fool Community The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community I don't agree to having less information from the companies I'm investing in, by reducing the reports.

The Motley Fool Community The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Less information, especially towards ownership of any thing, is almost never (if not always) bad in end of itself. Any argument *for* such a move, not withstanding baseless claims that it might be better for the environment, seems to genuinely be hiding an agenda that does not bode well for the leadership of such a company. Moreover, arguments based on efficiency and cost also do the company no good since it, again, reflects poorly on that company's work ethics, values, and commitment (if any) to transparency. Ownership in a company means something. Taking away the insight that comes with the ownership (i.e., less reporting of the financial health of said company) deters anyone from even wanting to seriously own any part of that company and by extension, seems to be very anti-capitalist. In a nuthsell, less information is a bad idea to begin with. I hope publically listed companies keep reporting their health every quarter and keep their shareholders well informed!

The Motley Fool Community The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

The Motley Fool Community The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community We need more transparency, not less, in financial reporting. The proposed rule changes are VERY detrimental to being able to follow and understand a companies financial path. There is enough fraud under the current rules. We don't need to let it grow even bigger by this proposed rule change. The Motley Fool Community

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The Motley Fool Community The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As a foreign investor and the sheer number of listed companies, it is important to have regular reporting by companies so that investors like myself are able to review the businesses

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The Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community. As an individual investor and member of The Motley Fool Community, I support maintaining quarterly reporting requirements for public companies. Regular, transparent communication helps shareholders make informed decisions and strengthens the relationship between companies and their owners. Reducing reporting frequency would decrease transparency and could increase uncertainty and market volatility. Investors deserve timely access to information about the businesses they own.

The Motley Fool Community. The Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community. transparency for all investors

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The Motley Fool Community/ none — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community/ That less information rarely creates better-informed owners. Dont change reporting. Leave it alone. It involves expending time and effort on a mission that has no hope of success or offers no worthwhile return.

The Motley Fool Comunity — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Comunity In this day, the pace of change has dramatically increased, the speed at which companies succeed or fail has become frantic, and news, new laws and geopolitical events have now a more direct impact on the management of most companies, specially the ones that are leading the Stock Market, restricting the information of business affairs to its shareholders will only increase the uncertainty and magnify surprises, making the Stockmarket more susceptible to larger, and sudden corrections. If it's not broken, why fix it, IA will only make quarterly reports easier. Please keep the current state of affairs.

The Motley Fool Comunity none — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Comunity We need 4 reporting dates for transparency and up to date information.

The motley fool Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: The motley fool 4 times a year. Don't get lazy.

The Motley Fool investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool investor I'm a small time investor however I like to keep up on what is happening with my investments and reducing the reporting time from 4 to 2 times is not a positive decision. A lot can happen in 6 months that can change how I stay invested.

The Motley Fool The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: The Motley Fool A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. That's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Do not change the rules for fewer public-company reports.

The Names M — Jun 23, 2026
Subject: S7-2026-15 Comments From: The Names M Affiliation: Jun. 23, 2026 This is bull ****! And you know it

Sent from my iPhone

The Preisler Family — Jun 23, 2026
Subject: Comment on S7-2026-15 From: The Preisler Family Affiliation: Jun. 23, 2026 This latest exercise in insider generosity will make it more rather than less likely that my confidence in the U.S. stock market will ever be sufficiently restored to begin investing again. Please get real and increase rather than decrease reporting frequencies of all publicly traded corporations.

Regards,
Joel Preisler
Professional Skeptic

Sent from my iPhone

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the.yooper — Jun 23, 2026
Subject: S7-2026-15 Comments From: the.yooper Affiliation: Jun. 23, 2026 Lengthening The Reporting period instead of keeping it quarterly will be dangerously lacks in the needed oversight to keep financial reports open and above board for regulation and prevention of financial crimes. I strongly oppose anything longer than quarterly filings.

Sent from Proton Mail for iOS.

Theodore Seeber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theodore Seeber Affiliation: Jun. 23, 2026 Wrong direction. What we need is automated AI reporting on a 15 minute SLA. With that it will become impossible to hide anything, and is to short of a cycle to affect R&D.

Theophilus G. Smith The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Theophilus G. Smith While moving to a longer interval between corporate reporting requirements may reduce the paperwork required by those corporations, it also lessens the amount and currency of information that stock holders are given. It also reduces the accountability that financial news organizations and interested and involved industry representatives, not to mention stock holders now can demand during quarterly calls. This also handcuffs prospective buyers of the corporations stock because the information they need to make buying decisions can get stale. It will cause a lull in stock trading in the corporations during the extended reporting period since old information may not be actionable.

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thepazmores — Jun 23, 2026
Subject: S7-2026-15 Comments From: thepazmores Affiliation: Jun. 23, 2026 Deborah Passmore, retired. This legislation was initiated to keep companies honest and require transparency. The chance for corruption in this area is large, and cutting reporting in half will generate exactly the corruption this law prevented! Do not allow it. Please.

Sent from my Galaxy

Theresa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Affiliation: Jun. 23, 2026 Please keep quarterly reporting for the following reasons: Longer gaps create an unfair advantage for corporate insiders. As small investors, we are the least in the know and longer reporting times make us more vulnerable to deception and manipulation by insiders with vastly more resources. Making semi-annual reporting "optional" is meaningless because companies that opt in are often the ones whose investors most need frequent updates. Finally, the savings to companies by less reporting aren't worth the cost to small investors like me.

Theresa — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Affiliation: Jun. 23, 2026 Quarterly reporting is a minimum acceptable accountability. With massive amounts of $ being transferred daily, there must be visibility to the public! This appears a further control of the upper echelon in the financial world playing with the livelihood of the masses. If transactions are legitimate , there should be no reason for this measure. It is ludicrous in this age of tech to claim this is for simplifying processing of $ information.

Sent from my iPhone

Theresa Gelchie Retired Director of Human Resources — Jun 23, 2026
Subject: File No. S7-2026-15 From: Theresa Gelchie I vote to continue quarterly reporting

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Theresa Gram — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theresa Gram Affiliation: Jun. 23, 2026 We're seniors invested in the stock market. We are adamantly opposed to changing the quarterly reporting period. You know dang well insiders will have access to information at our expense. That not only affects us and our heirs, it affects the economic health of our rural communities. This is a campaign issue and we're going to be loud.

Theresa Gram — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theresa Gram Affiliation: Jun. 23, 2026 We're seniors invested in the stock market. We are adamantly opposed to changing the quarterly report. You know dang well insiders will have access to information at our expense. That not only affects us and our heirs, it affects the economic health of our rural communities. This is a campaign issue and we're going to be loud.

Theresa Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theresa Jones Affiliation: Jun. 23, 2026 Keep up t quarterly!!

Sent from my iPhone

Theresa Kircher — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theresa Kircher Affiliation: Jun. 23, 2026 I object to switching the rules of the game to quarterly reports. Individuals and Families need to know where their finances stand on a regular basis. If a fund is losing money we can't wait
3 months to find out. It's a nice Advantage for the rich but it doesn't help the average American. Theresa Kircher, Hotel front desk clerk. I'm 69 years old and need to know what's happening with my finances. Please stop catering to the rich. They are just

fine. The rest of us are hurting more than ever.

Yahoo Mail: Search, Organize, Conquer

Theresa Konwinski — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Konwinski Affiliation: Jun. 23, 2026 It's already too easy to shirk accountability...keep these reports quarterly!

Theresa M Winter Retired Hlth Care Manager — Jun 23, 2026
Subject: File No. S7-2026-15 From: Theresa M Winter I do not support the change from qrtly to semi-annual reporting because most healthcare providers function on a very tight budget. Not being aware of affiliated business downturns for several months could greatly affect the bottom line.

Theresa Maier — Jun 23, 2026
Subject: S7-2026-15 Comment From: Theresa Maier Affiliation: Jun. 23, 2026 I appreciate the checks and balances in place to protect investors…wuartetly catches lots of issues….do not change!

Sent from my iPhone

Theresa Mccoy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Mccoy Affiliation: Jun. 23, 2026 I think it needs to stay quarterly

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Theresa Rothrock — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Rothrock Affiliation: Jun. 23, 2026 I want quarterly reports to help reduce fraud.
T Rothrock

Sent from my iPhone

Theresa Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Smith Affiliation: Jun. 23, 2026 Theresa Smith investor Keep it Quarterly!

Theresa T. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Theresa T. I think transparency is important for investors, and regular intervals throughout the year provide necessary insight. Thank you for all you do to protect everyday investors.

Theresa Tocci Retired CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Theresa Tocci As a retired person trying to be as little burden to society at large as possible, my investments are very important. I watch my portfolio activity carefully. Way too much fraud, insider trading, and general mismanagement can happen when financial reporting is limited to one time a year.

Theresa Williamson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Theresa Williamson Affiliation: Jun. 23, 2026 Keep them honest. Report Quarterly.

Therese Rubink — Jun 23, 2026
Subject: S7-2026-15 Comment From: Therese Rubink Affiliation: Jun. 23, 2026 Therese Rubink. Business owner. We need quarterly return details to track profit and loss information. Don't go back to the dark ages.

Therese. Gilbert — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Therese. Gilbert Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
My own personal teacher retirement I invested in Ky. Was a stock portfolio that went missing by a broker Tiffany Mock .Said she was with another company sent to keep my investment in USSA in TX. Never sent my info or anything to keep track in 2005 . It's all 8 had for retirement and after divorce, stolen .

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thetravelingpage — Jun 23, 2026
Subject: S7-2026-15 Comment From: thetravelingpage Affiliation: Jun. 23, 2026 Mary, Front Desk Supervisor Marriott, this would be a grossly unfair practice for all people involved except the insiders, so many people will lose, all financial information should be transparent and available to everyone quarterly, not just the few. Ordinary people rely on their retirement funds and investments that they have put their money into for years to have a chance of fraud happening and taking away their investment is not fair or equal.

Sent from my Galaxy

Thi Ban — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Thi Ban Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I strongly oppose any proposal to reduce public company reporting from quarterly to semiannual filings.
Quarterly reporting is essential to maintaining transparency and investor confidence in our capital markets. Six months is a long time in business. During that period, companies can experience significant changes in financial performance, liquidity, debt levels, litigation exposure, customer retention, and operational stability. Without quarterly disclosures, retail investors would effectively be investing blindly.
Regular reporting also serves as an important deterrent to fraud and mismanagement. While quarterly filings cannot prevent every corporate failure or scandal, they substantially reduce the time during which material issues can remain hidden from investors and regulators.
Most importantly, reducing reporting frequency would disproportionately harm retail investors. Institutional investors and corporate insiders often have greater resources, access, and analytical capabilities to obtain information outside of public filings. Retail investors rely on timely, standardized disclosures to make informed investment decisions and participate on a more level playing field.
Transparency is the foundation of fair and efficient markets. Quarterly reporting is not merely a compliance exercise—it is a critical investor protection mechanism that promotes accountability, trust, and market integrity.
Respectfully,
Thi Ban

Thiru Ilanchelian — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thiru Ilanchelian We have an opportunity to help preserve greater transparency for individual investors.

Thom Courtney — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thom Courtney Affiliation: Jun. 23, 2026 Giving companies the ability to hide transactions is irresponsible and would welcome graft and corruption

Sent from my iPhone

Thom Stevenson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thom Stevenson Affiliation: Jun. 23, 2026 I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me - Jackson Johns, CFO

Thomas A. Shell Owner, TSI Consulting LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas A. Shell I am appalled that the SEC would consider

eliminating quarterly reporting. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Do not eliminate quarterly reporting. Thomas A. Shell Investor, Taxpayer, & Voter

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Thomas B. Reavis None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas B. Reavis I am asking that you continue to require companies to report earnings every quarter instead of twice a year. The current quarterly reports is certainly more advantageous to Mom & Pop retail investors. Thank you for your consideration.

Thomas Bailey — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Bailey I strongly disagree with changes allowing companies to elect to reduce the number of public-company reports from four times a year to just two.

THOMAS BELL — Jun 23, 2026
Subject: S7-2026-15 From: THOMAS BELL Affiliation: Jun. 23, 2026 Really? Something stinks really bad in your agency, I suggest you determine who it's coming from and give them a bath .Regulation needs to STAY in place. Can you be trusted? This makes me believe that's questionable.

Sent from my iPhone

Thomas Benner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Benner Affiliation: Jun. 23, 2026 Keep Quaterly reporting! It's ridiculous to roll back rules meant to protect the average investor!

Tom Benner
Sent from my iPhone

Thomas Bruce The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Bruce I urge you to preserve the current reporting requirements. As a shareholder and owner, I know first hand the benefit of steady and regular reporting. It promotes market stability and steadiness of ownership.

Thomas Bylund — Jun 23, 2026

Subject: File No. S7-2026-15 From: Thomas Bylund Reducing the number of public-company reports from four times a year to just two times a year is a bad idea.

Thomas C. — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thomas C. Affiliation: Jun. 23, 2026 ABSOLUTELY, NO WAY SHOULD IT BE CHANGED!! I TURNED 77 YEARS OLD TODAY. I SAY KEEP IT QUARTERLY! I HAVE SEEN HOOK AND CROOK ALL MY LIFE. GREED IS ONE OF THE MOST DISGUSTING THINGS I HAVE EVER HAD TO DEAL WITH!

Thomas Clayton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thomas Clayton Affiliation: Jun. 23, 2026 I see no reason to change the quarterly reporting.

Thomas E Darnell Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas E Darnell This possible change would leave open to investors the potential of a company experiencing difficulties and not receive any knowledge for a possible considerably length of time.

Thomas E. Harris III — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas E. Harris III I am a private investor, and I firmly believe that receiving quarterly financial reports from the firms that I own is an absolute necessity. Moving to a semi-annual schedule will reduce my view into the progress of the companies that I own toward the goals those companies have stated and upon which my investment is based. These companies need, and can afford, to report at least on a quarterly basis.

Thomas E. Odle Retired banker, individual investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas E. Odle Sirs: I have read about the proposal to lessen certain reporting requirements to semiannual instead of quarterly and would like to voice my thoughts. I believe the SEC should retain the current quarterly reporting requirements. Quarterly reporting provides investors with timely, standardized, and decision-useful information that supports market transparency, price discovery, and management accountability. Moving to semi-annual reporting would increase the length of time between required disclosures, potentially increasing information differences and reducing investors' ability to assess emerging risks and changes in financial performance. The benefits of maintaining quarterly reporting outweigh any potential reduction in compliance burden associated with semi-annual reporting. I regularly read quarterly data and make decisions based upon these reports and would hate to lose that information for my investing decisions.

Thomas Edgar — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Edgar Semiannual reporting does not lay well with me.

I do not want to be less informed about my finances. Stock holder owned entities need to be more transparent, not less.

Thomas Elliott — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Elliott Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Sirs:
No! Don't even think about changing the quarterly reporting!!

Thomas Fine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Fine I am writing in opposition to the proposal to permit companies to reduce their public reporting requirements from 4 times a year to 2. Public companies operate for the benefit of their shareholder owners. Providing updates to those shareholders is essential to enabling them to understand how their investment is operating. While burdens and expenses imposed on companies are relevant concerns, those concerns must be balanced against the interest of financial transparency. The quarterly reporting is a balance that has functioned well for many years. As the pace of technological change accelerates, corporate transparency should not be reduced.

Thomas G Martin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas G Martin Please do not allow reports every six months.

Thomas Goldberg — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Goldberg Please do not eliminate the quarterly reports.

Thomas Goodrich — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Goodrich Affiliation: Jun. 23, 2026 Keep them accountable and afraid too!

Yahoo Mail: Search, organise, conquer

Thomas Hale Former Chief Credit Officer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Hale Reducing the reporting requirements to twice yearly is ridiculous to me. When I was analyzing business financial statements as a Senior Credit Officer it was nearly always difficult to obtain quarterly reports within a timely manner. Any problems within the business are already months past having occurred. This proposal would add at a minimum an additional 90 days lag time. The sooner a regulator, a tax consultant or a bank officer can read the financial statements, the better they can act to help improve a business’s problem. From a regulators perspective the time delay worsens the negative impact for shareholders if regulatory action is needed. I would definitely recommend this proposal be turned down.

Thomas Hartman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Hartman Don’t go to semi-annual reporting. This will harm investors. If you owned a business, would you allow your managers to report vital information to you only twice per year?

Thomas Haworth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Haworth Affiliation: Jun. 23, 2026 The quarterly reporting requirement is essential to the stockholders & tax payers staying up to date. Any attempt to change to twice a year is criminal. This is just the SEC shirking their duties. It is not to be allowed. Do your duties as the law states, not just what the executive branch wants.

Thomas Haworth,
Taxpayer and Stock Holder

Sent from my iPad

Thomas Honsa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Honsa Please reconsider this proposal. Too many people depend on quarterly reports, especially as they approach retirement. This is a growing percentage of the population according to Georgetown University (https : / / cri . georgetown . edu / the-aging-of-america-a-changing-picture-of-work-and-retirement /) . They need the most current information to make important decisions about their futures. Additionally, too few people have the investments that will allow them to retire according to the Schwartz Center for Economic Policy Analysis (https : / / www . economicpolicyresearch . org / research / most-americans-do-not-have-enough-to-retire) . If the financial sector wants to encourage Americans to invest and save, they should provide information as often as they practically can. Quarterly reports do not seem to be a burden to investment professionals at this time, so there seems to be no urgent reason to change this policy. Thank you for your consideration.

Thomas J McNamara Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas J McNamara I'm against reducing corporate financial information. The market is changing quickly and regular information is important.

Thomas J Mulyca — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas J Mulyca I believe the public markets should continue to report the basic numbers on a quarterly basis to provide a consistent flow of information.

Thomas J Schroeder — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas J Schroeder Please let us see quarterly reports

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Thomas J Sundheimer None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas J Sundheimer Please do not allow companies to publicize their results less often than quarterly! Doing so would reduce transparency and put both current and potential investors at a disadvantage.

Thomas James McEwan The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas James McEwan I have been a share holder for almost 50 years and I value receiving quarterly reports to keep me informed. I reject the argument presented by some executives that it would be a cost saving to reduce reports to twice a year. It would also be a significant cost saving to reduce or completely eliminate many other cost elements associated with producing a good or service but those items are what make up the cost of conducting a business. Keeping the owners informed is vitally important. In a related item, there is a movement afoot to only provide virtue annual meetings in place of actual , in the flesh meetings which I have sometimes attended. We should provide both. Thank you. Thomas James McEwan, shareholder

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Thomas Jefferies — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Jefferies Affiliation: Jun. 23, 2026 Ever since the current president has begun his 2nd presidency there has been a virtual fleecing abounding. Keep the quarterly reporting in place to keep businesses honest and transparent. There has been quite a lot of insider trading going on lately. The President, many members of his administration, his family, and his political supporters have engaged in and profited from insider trading prior to information being publicly released.

Sent from my iPhone

Thomas Koecher — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Koecher The proposal to shift from quarterly to semi-annual reporting would reduce the timely financial and operational insights investors rely on. Despite the abundance of information available online, meaningful scrutiny of management typically occurs during scheduled earnings calls. As the pace of new information continues to accelerate, quarterly reports remain essential. Extending the reporting interval by three months would place investors at an unnecessary disadvantage.

Thomas Leineweber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thomas Leineweber Affiliation: Jun. 23, 2026 The less frequency of revelations /or being observed..the more chance of mischief.
Being " in the dark" longer is not conductive to safety and may trigger malfeasance.

Thomas M Auchter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas M Auchter I am strongly against the proposal to reduce corporate financial reporting to only 2 times per year. Less publicly available information will be disadvantageous to investors and increase uncertainty in the market. Any changes which would now be delayed in being made public under the semiannual reporting proposal will only enable more potential for insiders to take advantage of public shareholders. Volatility will increase as a direct result of the larger changes which will inevitably occur. If anything, we should be moving to require more frequent financial reporting. After all, every company will already prepare monthly financial reports for internal use. Providing the additional scrutiny required for making that information available to the public would not increase costs significantly and would be very worthwhile.

Thomas M Leech sr none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas M Leech sr A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. So I want the rule to stand as it is today Thank you Tom Leech

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Thomas Mitchell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Mitchell Affiliation: Jun. 23, 2026 Let's get real and not make same mistake as in 1955. Keep books open dudes

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thomas nikko — Jun 23, 2026
Subject: S7-2026-15 Comments From: thomas nikko Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!
Thomas Nikko
Cloquet, MN

Thomas Nofziger — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Nofziger As an American and a lifelong investor and businessman please do NOT change the public company reporting requirements to semiannual. We need more transparency NOT less. Thank you very much for listening.

Thomas Northern Insurance Agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Northern While I understand the reasoning behind the corporate requests for this bill, I truly feel like this action will be deleterious to individual investors like myself, who need as much information as possible.

Thomas Polk — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thomas Polk Affiliation: Jun. 23, 2026 This six month blackout is a scam to allow SEC cronies to manipulate our funds without our permission or oversight! Disband the SEC for providing opportunity for malfeasance.

Thomas Raithel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Raithel Reducing the reporting down to only two per year is NOT a GOOD IDEA. Investors need information, this is not the way to provide that.

Thomas Reilly — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Reilly It is ridiculous to lessen the reporting, in an age where more tools are available and consolidating information and reporting is easier. If anything we should be going to Monthly reporting, it is unreasonable to believe that companies are not already reporting at the Monthly, even weekly level. If they are not, how can they effectively manage their business? Transparency is essential to investment decisions, less reporting will mean unnecessary volatility in stock prices

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Thomas Schilling — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Schilling This seems to be a very ill conceived idea. How can less information be valuable to any investor in a company. Corporate accountability and progress on business plans and spending needs to be divulged more frequently than semi annually.

Thomas Schwarz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Thomas Schwarz Affiliation: Jun. 23, 2026 Quarterly has been the ACCEPTED standard forever. I worked for a smaller privately held company with 6 “owners”. We went over the financials monthly and made course corrections as needed. Let’s stick with quarterly.

Sent from my iPhone

Thomas Snyder — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Snyder Affiliation: Jun. 23, 2026 To the securities and exchange commission
I think it's very important for listed exchanges to produce quarterly reports so the shareholders know what's going on!
it's equally important to do this to have clear and transparent communication communications that is required by law to prevent securities fraud
Please 🙏 don't end this great ruling that has worked for many years for the country and investors
Thomas Snyder

Thomas Stephens — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Stephens This administration is focused on more secrecy and deceit in government than any other I've witnessed in my 70+ years as an American. The idea that this is a cost cutting measure is ludicrous given the fraud and waste that we witness almost every day. We need more transparency, not less!!!

Thomas Stoll — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Stoll I argue against semiannual reporting. Less information rarely creates better-informed owners. Less transparency increases uncertainty. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Thank you for the opportunity to raise this concern in public.

Thomas Sykes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thomas Sykes Affiliation: Jun. 23, 2026 As a retiree, why would you even consider going back to a program that failed in the past. Deregulation of finance institutions is never good for We the People. Just look at what happened in 2007 after the banking regulations implemented in 2004.

Thomas Sykes
Bowie, Maryland

Thomas Van Ess Fools — Jun 23, 2026
Subject: File No. S7-2026-15 From: Thomas Van Ess Not a responsible idea to eliminate quarterly reporting

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Thorsten Kiparski — Jun 23, 2026
Subject: S7-2026-15 Comment From: Thorsten Kiparski Affiliation: Jun. 23, 2026 To whom it may concern,

The SEC should maintain quarterly reporting requirements because timely disclosure is fundamental to fair, transparent, and efficient capital markets.

Reducing reporting frequency from quarterly to semiannual would leave investors operating with significantly less information for extended periods of time. In six months, a company can experience material changes in its financial condition, including failed product launches, rising debt levels, litigation exposure, customer losses, or operational setbacks. Quarterly reporting ensures that investors receive regular updates and helps prevent situations where insiders possess material information long before the broader market.

Quarterly reporting also serves as an important safeguard against fraud and financial

misrepresentation. While no disclosure regime can eliminate fraud entirely, more frequent reporting shortens the period during which inaccurate or misleading financial information can remain undiscovered. History has shown that major accounting scandals often thrive in environments with limited transparency and delayed disclosure.

Although a semiannual reporting framework may be described as voluntary, market dynamics suggest that widespread adoption by large companies would create pressure for others to follow. Over time, investor expectations would adjust to a lower standard of disclosure, effectively reducing transparency across the market as a whole.

Finally, the benefits of eliminating quarterly reports appear limited when compared to the costs imposed on investors. Companies must still maintain accounting systems, prepare internal financial information, and report to their boards. The primary savings would consist of modest legal and compliance expenses, while the resulting information gap would be borne by shareholders, retirement savers, pension funds, and other ordinary investors who rely on timely and accurate information to make informed investment decisions.

For these reasons, quarterly reporting remains a critical component of investor protection, market integrity, and public confidence in U.S. capital markets and needs to be upheld.

With kind regards,
Thorsten Kiparski

Tiana Tozer Transportation Safety Analyst, Oregon Department of Transportation — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tiana Tozer Reporting needs to remain quarterly. Investors deserve transparency and accountability. It also makes it easier for fraud to be committed. Keep quarterly reports.

Tiffany Hale — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tiffany Hale Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
WE NEED TRANSPARENCY! There is TOO much corruption and fraud in these sectors of government and finance! This is not legal, nor is it ethical! I object to this attack on the people in this country, and worldwide interest of all. We stand against this unlawful decision. I must ask, what are you attempting to hide? Because its obvious, there's something you don't want the public knowing?
Tiffany H

Tiffany Manzella — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tiffany Manzella Affiliation: Jun. 23, 2026 Please keep quarterly reporting required. Our retirement and education funds depend on it!

Tiffany Williams — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tiffany Williams Any move to make investors less informed about their money is clearly not in the interest of the average person. Allowing publicly traded

companies to shield their activities from the literal owners of the company (no matter how large or small of a stake they own) will only benefit those at the top tiers.

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tiggerandmax1 — Jun 23, 2026
Subject: S7-2026-15 Comments From: tiggerandmax1 Affiliation: Jun. 23, 2026 Beth Miller, Physician, transparency for companies is necessary since most of us will be retiring using our savings. Twice yearly reporting is not nearly enough transparency.. otherwise we will run into catastrophic outcomes like Enron. If I'm helping a company with my investment and I own a small piece, you **** will better show me the numbers every 3 months.

Sent from my Galaxy

Tigz Tar — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tigz Tar Affiliation: Jun. 23, 2026 Bridgette, copy editor from Illinois, and I am writing to voice my concern over the nonsensical idea that wall street needs more ways to hide instead of less. Keep filings QUARTERLY!

Tim — Jun 23, 2026
Subject: S7-2026-15 From: Tim Affiliation: Jun. 23, 2026 If the signature rules are rolled back, then the CEOs, CFOs, COOs should be held personally liable as individuals for losses incurred, whether they knew or not. It’s embarrassing that you have such contempt for average Americans that you would even consider stopping this policy.

Sent from my iPhone

Tim Barringer — Jun 23, 2026
Subject: File No. S7-2026-22 From: Tim Barringer Quarterly reports are necessary to maintain a proper understanding of how a business is performing. Although some companies may find this burdensome, there is NO compelling reason to change to Sammy annual reporting. To reiterate, quarterly reports are NECESSARY!

Tim Davidson Retired investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Davidson Reporting earnings only twice a year is a bad idea for investors and could cause a serious market decline as rumors and speculation about a

company's health would be rampant in an age of instant communications!

Tim Ewertz — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tim Ewertz Affiliation: Jun. 23, 2026 More oversight, not less! I'd prefer to see it monthly.

Yahoo Mail: Search, Organize, Conquer

Tim Gardner Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Gardner Reducing reporting from 4 times a year to 2 is just a scam by trying to hide transparency and screwing investors. It sounds like jist another Trump inspired move to line his pockets and cost the public billions! When is everyone going to wake up and realize what is happening and why? This is totally absurd. I respectfully say with all of my sole that if this happens, it will cost the public and only benefit politicians. Please wake up!!!

Tim Golbuff — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tim Golbuff Affiliation: Jun. 23, 2026 We don’t need more slack given to big businesses. KEEP THE QUARTERLY REPORTS!!!

Sent from my iPhone

Tim Hamm — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tim Hamm Affiliation: Jun. 23, 2026 My name is Tim Hamm, my wife and I are retired and live off our earnings from stocks and bonds along with our S.S. If the reports are not available for 6 months the market trends will allow our investments to possibly diminish in value greatly before we are able to adjust . Leave the reporting at every 3 months so we can stay informed.

Tim Ihde — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Ihde To me, this is going in the wrong direction. As an investor, I want more information, never less. With improvements in technology, the cost associated with preparing these reports should be decreasing. Requiring more than quarterly reports would probably be overkill, but I certainly don't buy that it is overly burdensome or more burdensome now than it has been in the past.

Tim Jana Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Jana I do NOT support q6 month financial reporting for companies. This proposal lifts guardrails against companies that wish to subvert and avoid public scrutiny. I am an individual shareholder for numerous public companies; I NEED to be informed of the company financials that I invest in otherwise I cannot make educated decision about these

companies and my future investments.

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tim klein — Jun 23, 2026
Subject: S7-2026-15 Comments From: tim klein Affiliation: Jun. 23, 2026 It must be quarterly! Anything less is cheating te retail investor.

Sent from my iPhone

Tim Klein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tim Klein Affiliation: Jun. 23, 2026 The way big companies steal and lie they should remain on Quarterly reporting. Tired of all the dishonesty

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Tim Laurent None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Laurent The reporting should remain at once a quarter--more frequent communications to shareholders is important. Maybe the reporting requirements themselves could be reviewed for potential trimming.

Tim Lynch Retired business owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Lynch I prefer the current standard quarterly reports now used. While no one report tells an individual everything, the quarterly reports show trends better and allow individual investors to make informed decisions on their own. Tim Lynch

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tim marakovits The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: tim marakovits Most retail investors don't have access to as much company information that larger investors, such as mutual fund companies, pension funds, etc. Limiting our access to semi-annual reports instead of quarterly would limit our access to specific company preformance metrics and put the retail investor at an even bigger disadvantage. Please keep quarterly reporting a requirement.

Tim Matheny — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Matheny Quarterly reporting must continue to ensure transparency to investors, and to maintain a sense of accountability for corporate officers. Cost reduction is an insufficient reason to reduce reporting. Efficiently run companies should be able to generate needed data on a continuous basis in real time throughout a quarter. It is the same information required to operate the business. Cost of final Report compilation should be minimal.

Tim McCartney — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim McCartney I would vote to keep reporting quarterly, more

reporting equals better communication to the investor community.

Tim Miracle — Jun 23, 2026
Subject: S7-2026-15 From: Tim Miracle Affiliation: Jun. 23, 2026 The rich don't pay the same amount of money for taxes that we do, and they cry about it all the time. You make more you pay more. If I pay 10 cents on the dollar SO should they.

Tim P — Jun 23, 2026
Subject: S7-2026-15 From: Tim P Affiliation: Jun. 23, 2026 For the sake of transparency, please keep earnings quarterly.

Sent from my iPhone

Tim Patrick Judge — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Patrick Judge Report but two times a year is insane. This is easily the most "ripe for manipulation" tactic we could have. Please vote No on this idea. Quarterly reports are perfect the way they are. Tim Judge

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Tim Payne — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tim Payne Affiliation: Jun. 23, 2026 There is to much corruption in the US and the world to be lax on this now. Instead of taking away safeguards there should be more ! How long does it take to write a signature ?

Yahoo Mail: Search, Organize, Conquer

Tim Porcelli N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Porcelli I don’t believe the shift to bi-annually from quarterly will benefit investors. At the end of the day, transparency is the most important thing for a public company to be clear to investors on how they are doing amid headwinds such as global market conditions. For example, with the memory chip shortage in tech, many manufacturer stocks are surging as they continue to report better than expected numbers. On the other side companies with higher operational costs are faced with challenges that impact their bottom line. To know the position of both sides is important to both investors and employees of those organizations.

TIM RICE — Jun 23, 2026
Subject: S7-2026-15 Comment From: TIM RICE Affiliation: Jun. 23, 2026 Yes we must keep the quarter reporting alive. It must not be changed!

Sent from my iPhone

Tim Sill Retired Electrical Engineer and Individual Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Sill I believe it is a publicly traded companies fiduciary as well as operationally responsibility to provide as much information quarterly, at a minimum, about the companies business operations, financial status, as well as company health. This allows not only institutional investors, but more importantly individual investors that make investment decisions based upon old information which can more dramatically effect portfolio performance in a negative aspect if a company is not sharing recent data/events/finacials.

Tim Swift — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Tim Swift Affiliation: Jun. 23, 2026 Quarterly reporting is a standard. Changing it to semi-annual only help the companies trying to hide something and needs more time to deceive stock holders. Don't do it.

Tim Tucker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tim Tucker Affiliation: Jun. 23, 2026 Have we fogotten Enron? We need more confirmation of truth, not less. Be part of the solution and not the problem: keep quarterly reporting. Americans need more confidence in their government, not less. Your proposed change helps only the rich.

Tim Tucker

Tim Walker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tim Walker Affiliation: Jun. 23, 2026 Keep it intact, why do you want less reporting so you can cover up even more corruption . Maybe it should be every two months the. I am a retired instructor and I want more accountability. Tim Walker

Sent from my iPhone

Tim Wallace — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tim Wallace Affiliation: Jun. 23, 2026 Businesses should be held accountable on a monthly or even a daily schedule to prevent fraud

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Tim Waterloo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Waterloo I oppose the move to two reporting periods per year. As a stockholder/business owner I crave accurate and regular reporting so that I can judge whether to continue my ownership. Less reporting by a company equals less timely information for stockholders which is detrimental to stockholders. And, there is no additional cost to public companies to keep the standard at quarterly reporting since they already do so.

Tim Wojno The motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tim Wojno Do not change the companies from reporting 4 times a year to 2. Things need to stay the way they are.

Tim Yauch — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tim Yauch Affiliation: Jun. 23, 2026 I would prefer that earnings were reported monthly. However, I will accept quarterly earnings. Anything less than quarterly will result in people pulling out of the retirement accounts and companies will experience a loss in revenue.

Thank you,
Tim Yauch
La Plata, MD

Thank you,

Tim Yauch

Timothy Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy I disagree with letting companies only report two times a year. It will provide less visibility and reduce confidence in the market.

Timothy Ayres — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Ayres Investors, as business owners, are better served by quarterly reporting than by semi-annual reporting. The motivation for making shareholders less informed is dubious and leans away from the spirit of sound, mutually beneficial investing.

Timothy Barkwill The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Barkwill The proposed measure to reduce the reporting requirements of companies from four time per year to two, feels like a step backwards in our goal of transparency and accountability. Please reconsider.

Timothy Bly — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Bly I am opposed to the new proposal S7-2026-15

which would allow companies to release a semiannual report rather than a quarterly report. As an investor/owner this will not give me enough information to make educated decisions in regard to my investments.

Timothy C Harvey None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy C Harvey I think reducing publicly owned companies reporting requirements to semi annual is the dumbest idea I've ever heard from the SEC. As an owner of a company, I demand quarterly earnings reports. I believe this has been and will continue to be the fairest method of shareholder information. Please table this semi-annual nonsense.

Timothy Day — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Day Hard to understand relaxing transparency requirements of public companies, particularly in this day and age of AI. With the advent of AI, these reports should be easier to generate and this time consuming. As a retail investor, and as someone who also relies on institutional investors to handle my funds properly, I prefer that companies continue to provide quarterly reports. Let's keep everyone honest.

Timothy Gillis The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Gillis Informed investors are savvy investors, and reducing the reporting requirements is a disservice to all interested parties. Changing from quarterly to semi-annual reports is a terrible idea which will deprive actual and potential investors of critical information needed to make informed decisions. Do the right thing and come down on the side of investors, not corporations.

Timothy Johnson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Timothy Johnson Affiliation: Jun. 23, 2026 To whom it May concern at the SEC,

Please keep financial statement reporting quarterly.

I am just an average American citizen with a small investment portfolio in E-Trade. I believe that filing every 6 months would give companies too much leeway to bury some of their dirt and the impacts to the market would be much more exaggerated every semi annual report vs what we currently have.

Thank you for your time.

Respectfully,

TJ

Timothy Jones — Jun 23, 2026
Subject: S7-2026-15 From: Timothy Jones Affiliation: Jun. 23, 2026 keep quarterly reporting

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Timothy Kenyon — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Kenyon Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. It will be harmful to the investing public to reduce the reporting requirements to twice a year. That is not sufficient frequency to be able to evaluate performance and trends.

Timothy Leslie private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Leslie I believe it is not in the long term interests of investors to no longer have access to 4 quarters of financial reports. Especially in an ever changing economic atmosphere that seems to move faster than ever before, it is prudent for public companies to be as transparent as possible. To only see twice a year, what is or is not taking place in any company that I have an interest, seems to only be distancing ourselves from genuine and regular transparency.

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timothy palmer — Jun 23, 2026
Subject: S7-2026-15 Comments From: timothy palmer Affiliation: Jun. 23, 2026 Keep Quarterly Reporting! Keep them honest.

Timothy Potter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Potter I am against this proposal. We need companies to report quarterly

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Timothy Prime — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Prime I fully support the proposal. It is clear that "free and fair markets" is just rhetoric. American investors need help to be cheated out of their savings. This will go a long way to undermining the national economy and unseat this minority population from a position that is harmful the the global economy, as a whole.

Timothy Psaledakis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Timothy Psaledakis Affiliation: Jun. 23, 2026 Lack of oversight has brought the US economy into hard times repeatedly. PLEASE keep the reporting requirements quarterly.

V/R
Timothy W. Psaledakis

Timothy Robinson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Timothy Robinson Affiliation: Jun. 23, 2026 Companies need to report every 3 months. do not change anything now.

Tim Robinson

TIMOTHY SNEED — Jun 23, 2026
Subject: S7-2026-15 Comments From: TIMOTHY SNEED Affiliation: Jun. 23, 2026 Keep this quarterly to maintain accountability.

Sent from my iPhone

Timothy W. Fangman — Jun 23, 2026
Subject: S7-2026-15 Comments From: Timothy W. Fangman Affiliation: Jun. 23, 2026 I am sorry, but seriously! Stop the ignorance and keep it as legal and open as it always is was. Stop the insanity!! NO!
They should always report quarterly!

Sent from my iPhone

Timothy Watkins Motley Fool subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Watkins Fewer reports equals less information and this could be in some cases drastic

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Timothy Wood — Jun 23, 2026
Subject: File No. S7-2026-15 From: Timothy Wood Do NOT the REDUCE number of public-company reports from four times a year to just two. That’s a mistake! Stop giving wealthy criminals more advantage.

Tina Arnold — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tina Arnold I think Public companies should continue providing public-company reports four times per year. My investment is my ownership in the company and communication from them is the only way I can know how it is doing. If there is a problem that needs to be addressed within the company, then it would be better for it to be revealed earlier rather than later. The longer the time with no accountability can allow for potential problems to become even worse. Then again, if the company has positive reports that the business is doing well, it would be beneficial to share that information too. Either way its only right for the investors to know what is

going on with the companies they have invested in and in a timely manner. Six months between communication is too long.

Tina Bull — Jun 23, 2026
Subject: S7-2026-15 From: Tina Bull Affiliation: Jun. 23, 2026 Companies don't need relief. They have been doing it quarterly for years. During those years computers are faster, programs help gather etc info and now AI is the super fast and smart gatherer. Leave quarterly also maybe should be every 2 months since the capability exists. No hiding or stepping back.

Sent via the Samsung Galaxy A13, an AT&T 4G LTE smartphone
Get Outlook for Android

Tina DeGeorge — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tina DeGeorge Affiliation: Jun. 23, 2026 My name is Tina DeGeorge, I'm an IT Manager, and remember well the Enron fiasco. Corporations have proven time and time again they can't be left without proper oversight, and when they are, everyone pays the price.
Do the right thing: keep quarterly reporting requirements in place!

Tina Dover — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tina Dover Affiliation: Jun. 23, 2026 Tina Dover - self-employed. Keeping quarterly reporting is necessary in order for investors to stay informed and up-to-date on what is going on. Ù

Tina Duell — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tina Duell Affiliation: Jun. 23, 2026 Please continue requiring quarterly reporting.

Sincerely
Tina Duell

Sent from my iPhone

Tina Jones — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tina Jones Affiliation: Jun. 23, 2026 Given what has happened in the past, I don’t understand the reasoning to go back to six month reporting. I have worked extremely hard and did without to have some income coming in after retirement. I stand firm in my commitment to ensure quarterly reports remain the standard. I am willing to do what it takes to make sure the American people are not fleeced out of what is rightfully theirs.

Tina Jones
Sent from my iPad

Tina Loureiro — Jun 23, 2026
Subject: S7-2026-15 From: Tina Loureiro Affiliation: Jun. 23, 2026 Keeps them all more honest less chance of hiding things.

Yahoo Mail: Search, Organize, Conquer

Tina Vaughan Young — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tina Vaughan Young Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do your job. Make the regular reports. Do not allow fraud and volatile stock prices to destroy the market.

Tina Vrabec Associate Professor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tina Vrabec I completely oppose this change. This will only result in a lack of transparency and increased likelihood of insider trading. The motivation for this is "increased regulatory flexibility". The entire purpose of regulations is to provide structure to ensure transparency. Historic data has shown that the US operates more effectively with investments to the most productive companies when data is freely available. In today's economy, 6 months is a very long duration to go without information. A company could easily hide poor performance which would normally cause a course correction due to market forces. The current stagnation of our economy will only accelerate with this proposal.

Tina Wherry — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tina Wherry Affiliation: Jun. 23, 2026 Do what is right what can be checked and not Missed used

Sent from my iPhone

Tiona Gundy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tiona Gundy Affiliation: Jun. 23, 2026 Please keep the quarterly rule in place!

Tiona Gundy

Tisha Mitchell The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tisha Mitchell I believe reporting should be required quarterly

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Titanium — Jun 23, 2026
Subject: S7-2026-15 Comment From: Titanium Affiliation: Jun. 23, 2026 Maintain quarterly review. Remember Enron.

TJ Roberts SolarKings — Jun 23, 2026
Subject: File No. S7-2026-15 From: TJ Roberts I've written over 100 articles on ENPH, SPWR, ETRN (now EQT), CSLR (now SPWR), PROF, AOSL, KPLT, AMPX, ENVX et al. Quarterly reporting for companeis on the stock exchanges is critical for the investors. However, the insider trading corruption visible in our goverment without ay accountability (Pelosi, Litkoff, et al) is really making me consider whether I should even file any longer. When the wealthy elite are cheaters, then the whole system is corrupt, and it's time to end it. That is where we are now, and without accoutability, the common people will stop playing the game, and the system will break down. Therefore, the communists should not be allowed to change the longstanding rules, for they know what they are doing. What should be done is for Pelosi and other shill pols get arrested for insider trading and corruption. Yes, let's focus on that accountability aspect first.

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tjo8022 — Jun 23, 2026
Subject: S7-2026-15 Comments From: tjo8022 Affiliation: Jun. 23, 2026 Keep required corporate reporting quarterly, not every 6 months. This matters to me and my wife because as retired people, much of our income is derived from investments. We prefer to make intelligent investments and it would put us at a disadvantage to corporate insiders and large institutional investors who have frequent access to how well the companies are doing.

Tim and Irene Olnick
Retired Navy Civilian employee and retired State of Maryland accountant, respectively

Sent from my Galaxy

TKU — Jun 23, 2026
Subject: S7-2026-15 Comment From: TKU Affiliation: Jun. 23, 2026 I’ve saved and invested for retirement. Please do not let that be in vain. No one can depend on social security, so my only hope is a strong portfolio.

Tamara Uppendahl
Human Resources
Portland, OR

TL Favors — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: TL Favors Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There's already enough grift and corruption going on in this administration. Also, trusting business/industry to "regulate itself" is always a catastrophe.

TL Morbach — Jun 23, 2026
Subject: S7-2026-15 Comment From: TL Morbach Affiliation: Jun. 23, 2026 Keep it every three months. Investing requires updates on portfolios of companies.

Tlm Drouin Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tlm Drouin What an absolutely stupid idea..... you want volatility, you want less disclosure, you are nuts.

TMF Community None — Jun 23, 2026
Subject: File No. S7-2026-15 From: TMF Community Quarterly reports should not be changed.

Toby Powell — Jun 23, 2026
Subject: S7-2026-15 From: Toby Powell Affiliation: Jun. 23, 2026 I have a share in the ownership and count on the quarterly to keep on track.

Sent from AT&T Yahoo Mail on Android

Tod Planert The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tod Planert I want to maintain quarterly filings. This maintains a high level of transparency so critical to the way the US manages business.

Todd Bauer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Todd Bauer Affiliation: Jun. 23, 2026 Todd Bauer I have a family that I take care of. Investing in companies is critically important to our families goals. Knowledge is king and if you don’t allow these disclosures to be seen every quarter there will be less money invested into these companies that we question whether they’re honest and have great integrity. That’s the important part integrity and honesty. You’re telling individuals to take a gamble and not question whether you’re doing the right thing or not for your family. No, I’m not throwing my

money into a Wishingwell that doesn’t work.

Sent from my iPhone

Todd Boze Certified Financial Planner/Financial Advisor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd Boze Less transparency is not useful for the investor. AI will speed up and reduce cost of reporting. Do not take the visibly into the companies away from the individual investor.

Todd Burkitt — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Burkitt Affiliation: Jun. 23, 2026 Keep it Quarterly. No hiding the numbers. Don't screw the investors.

Sent from my iPhone

Todd Carson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Carson Affiliation: Jun. 23, 2026 Open book 100% of the time for all publocally traded companies.
Giving them time to hide and cook the vooks is corruption in the rules. Say no!

Todd Cole — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Todd Cole Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I am writing to the SEC to request that the commission maintains quarterly reporting requirements for corporations. This is important for transparency and keeping investors informed.

Todd El-Taher The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd El-Taher Please keep this to quarterly reports. If we shift to semi annual reporting the SEC can inadvertently jeopardize retirements as investors rely on consistent quarterly reporting to understand trends, shifts and dynamics that inform us when making investment decisions. Reporting is the cost of doing business for a publicly traded company, the function of the SEC is not to reduce corporate overhead.

Todd Hall — Jun 23, 2026
Subject: S7-2026-15 From: Todd Hall Affiliation: Jun. 23, 2026 Keep quarterly CEO reporting!

Todd Hall
Sent from my iPhone
508-838-1383

Todd Hubert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Hubert Affiliation: Jun. 23, 2026 NO ONE should be allowed to "game" the system. Open, transparent, and legal. Otherwise will screw up a very good system. Elected officials should be barred from owning or purchasing or selling any stock. Divesture before sworn in, or not sworn in.

Todd Insler — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Insler Affiliation: Jun. 23, 2026 As an active investor, the proposal to eliminate quarterly reporting us unacceptable and will damage the market. Do not do it.

Todd Insler

Todd Jennings — Jun 23, 2026
Subject: S7-2026-15 Comments From: Todd Jennings Affiliation: Jun. 23, 2026 Are you guys just trying to ruin the world. No

Todd E. Jennings,MBA
U.S. Army (RET)
Phone: 407-360-6480
E-mail: lightoxx@gmail.com
"A person who never makes mistakes never tries or makes anything."

Todd Keller — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd Keller As a shareholder, I view this proposal as a step in the wrong direction. U.S. markets have long benefitted from transparency and accountability, and reducing reporting frequency from quarterly to semiannual would diminish both. Less information does not create more value - it increases uncertainty, widens the information gap between insiders and investors, and could ultimately lead to lower confidence and higher volatility. Public companies exist to serve their owners, and shareholders are generally better served by more disclosure, not less. And, as a long-time retail investor, I AM NOT in favor of this current proposal.

Todd Media Sales — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd Please fight for investor transparency. Less information does not create a better-informed owner. Therefore, I ask that you continue to require quarterly reporting. More informed stock owners are better owners!

Todd Morrison — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Morrison Affiliation: Jun. 23, 2026 Todd Morrison Retired I have lots invested in the stock market and want to know what my investments are doing quarterly KEEP IT QUARTERLY!!!

Todd Nickels — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Nickels Affiliation: Jun. 23, 2026 I deserve the right to quarterly updates from companies with stocks I own.
Sincerely,
T. Nickels, Pr exec, NYC

Todd Porter — Jun 23, 2026
Subject: S7-2026-15 From: Todd Porter Affiliation: Jun. 23, 2026 These regulations exist because American business demonstrated that they cannot be trusted to operate in integrity and transparency without them. If people want to do business in the United States, we expect integrity and transparency at every level of the enterprise, especially the C-suite. This is one of the ways we achieve that. Do not reduce the requirement. We've already seen what happens without this requirement and we cannot afford to do that again.

Todd Porter

Todd Romeiser — Jun 23, 2026
Subject: S7-2026-15 Comment From: Todd Romeiser Affiliation: Jun. 23, 2026 This is a terrible idea and will reverse essential progress, which isn't surprising as that is what this administration is doing with everything. One more way to keep us uninformed and controllable.

Sincerely
Todd Romeiser

Todd W — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd W Dear Commissioners, Please keep quarterly reporting requirements in place. Thank you

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Todd Waldman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Todd Waldman Please keep the quarterly reports. As an investor whose retirement is tied to owning companies, I find the quarterly information helpful as an owner.

Toddy Littman Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Toddy Littman Hi and thank you for your time, For what I understand this rule is really about some sort of saving of money for the reporting entities we invest in. The old expression of "leaning over to pick up a penny while tripping on a quarter" stands here. Informed Investors are the most important point of the SEC and disclosure rules help assure full disclosure informs all "public private partnerships" as well. So the idea of cutting the amount of information Investors get will of course foment uncertainty but will also fuel even more corruption and fraud. When there is no necessity to provide information that causes uncertainty then rumor, innuendo, etc. become effective tools, with less upfront and disclosed costs by those doing it, that will become the status quo more than it is now, a "Chicago way" mentality will prevail and it will be equivalent to George Bush's fight (POTUS 43) getting unions to publish their information annually that no one had made sure was done for the Pensioners up to that point in time. This new rule cutting information requirements to the public will be a costly jin to get back in the bottle when you discover it must be reversed. Many of us on fixed incomes or investing through financial advisors will be less trusting of everything, more likely to just pull our money out when things aren't good and assume when thigs are good it's not current information so the risk-to-reward should be greater. All of this will be under the excuse given when we lose money of "well we didn't know since the reporting was cut in half" which will be the deferral to blaming the reporting entity by Financial Advisor and Wealth Management groups. In fact let's understand Investors need more information in light of DOGE, in light of frauds throughout the government including insider trading. Consider, in recent news and publicized by Elon Musk, Ro Khanna who went into Congress with net worth of $26-27 million, obviously not poor, yet, in 8 years he's amassed around $230 million in net worth! How many Americans not in government have done that and compare that to almost the entirety of 535 members of Congress (House and Senate) having this very same "success story". Yet Congress in a strong bipartisan voice votes to not disclose information to us about their financial dealings. Understand the suspiciousness in light of Ro Khanna appearing to have made 38,000 stock trades in those 8 years in Congress, that's 38,000 trades in 8 years or 13 trades a day for a 365 day year. We, the Investors, would really like and honestly it appears have a right to see more information not less, such as, without political party or naming particular members in disclosure gross total investment of all members of Congress for every company listed. I suggest to include a breakdown disclosing the entire percentage of stock owned in aggregate by members of Congress with graph of date and time of the the ebb and flow into and out of that investment from the very first year for every company listed. Fraud in government has prompted this interest, fraud that can be done because there is no reporting requirement for Congress. I hope this helps illustrate the problem, that cutting information disclosure requirements in half will essentially provide a new haven for fraud and such a rule fails to show respect for the property rights of Investors. We have to report every year right? Does anyone care about lowering our expense to make such reports? So let's be grounded and honest that what is being proposed helps no one and nothing but the more shady be able to operate in even darker shadows. Again I thank you for your time. Respectfully submitted.

Tom — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Less information cannot create better-informed owners/investors. This proposed diminution of communication is a bad idea.

Tom — Jun 23, 2026
Subject: Public Comment: Oppose Proposed Rule S7-2026-15 (Semiannual Reporting) From: Tom Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

I am writing to oppose proposed Rule S7-2026-15, which would allow public companies to report financial results semiannually rather than quarterly.
I am a retail investor and marketing professor who actively manages a portfolio that includes individual equities and private investment vehicles. I rely on quarterly filings to evaluate company performance, assess risk, and make informed decisions about when to hold or exit positions. A six-month reporting window is not a minor adjustment – it is a material reduction in the information available to investors like me.

My concerns are as follows:

First, information asymmetry. Corporate executives, major institutional investors, and insiders have continuous visibility into business performance regardless of what the SEC requires companies to disclose publicly. Retail investors do not. Quarterly reporting is one of the few structural mechanisms that narrows that gap. Extending the blackout period to six months widens it substantially, and does so in a way that directly benefits the people who are already best-positioned to trade on non-public information.

Second, fraud risk. Extended disclosure gaps don't prevent problems – they allow them to compound. The Wirecard collapse in the EU, which operated under a lighter disclosure regime, is a clear example of how longer gaps between required filings give fraudulent accounting more time to grow before anyone outside the company can detect it. Quarterly reporting is not a guarantee against fraud, but it meaningfully shortens the window.

Third, the "optional" framing does not hold up under scrutiny. Once large companies begin filing semiannually, competitive and investor-relations pressures will push smaller companies to follow. A company that continues quarterly filing while its peers file twice a year will face questions about why it needs more oversight, not less. What is proposed as a voluntary option will function in practice as a new default. The Commission should be clear-eyed about this dynamic rather than relying on the optional framing to neutralize the rule's real effects.

Fourth, the claimed benefits do not accrue to investors. The administrative savings from eliminating two quarterly filings per year are modest and flow entirely to the company. The cost – worse information, longer gaps, reduced ability to respond to material changes – falls on the investors the Commission is statutorily required to protect.

I urge the Commission to reject this proposal and maintain the current quarterly reporting standard.

Respectfully,
Tom Ainscough

TOM ATHOS MOTLY FOOL — Jun 23, 2026
Subject: File No. S7-2026-15 From: TOM ATHOS I USE THE FINANCIAL INFO FOR MY DECISIONS

Tom Atlaw — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tom Atlaw Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly earnings report should be mandatory. Keep this rule in place

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Tom Avalon tax preparer — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Avalon less financial reporting is not good and not necessary. quarterly financial statements keep the public and owners minimally informed. reporting less often will lead to greater shock reactions in our stock market. this only benefits arbitragerists. do not reduce the required number for reporting company finances.

Tom Avino — Jun 23, 2026
Subject: S7-2026-15 From: Tom Avino Affiliation: Jun. 23, 2026 I want you to save quarterly reporting. These executives need to be responsible for what they do.

Tom Beauchamp — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Beauchamp Affiliation: Jun. 23, 2026 How unfair is this change. It’s what out country is allowing and it is not only unfair it is so wrong!

Sent from my iPhone

Tom Dadian — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Dadian Leave it as is. There's no need to reduce transparency!

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tom dunham — Jun 23, 2026
Subject: S7-2026-15 Comments From: tom dunham Affiliation: Jun. 23, 2026 Protect the consumer, we ARE the economy!

Yahoo Mail: Search, Organize, Conquer

Tom Ecobelli — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Ecobelli Affiliation: Jun. 23, 2026 Hell no. More accountability not less.

Tom Ecobelli
310-651-4099

Tomecobelli@gmail.com

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Tom English — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom English Affiliation: Jun. 23, 2026 It shouldn't be ma huge endeavor to report what's going on in the company. Therefore we should keep reporting at least quarterly. In my opinion it should be monthly, that way everyone really
knows what's going on in companies so often that these reports carry less weight. Market fluctuations are less jarring and market volatility is reduced. The trends in how a company is doing are much easier to spot, so my feeling is definitely keep company
financials coming quarterly as it has been for a long time!

Yahoo Mail: Search, Organize, Conquer

Tom Florman — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Florman As they say "the more you know, the better informed you are", this not just in investing but in life as well. If I'm only thought important enough to be advised how my investments are doing with a company twice a year, then unless the company is paying 15 or more % interest on my accounts then they're mistaken. Because of the volatility of the market, being kept informed of the health of stock or other investments is vitality important. If a company decides I'm not important enough to be kept informed then maybe they don't need investments bad enough to keep them going. They aren't worried about what it takes but whats not going into "their pockets". I'm sure that if they can show that's it costing them "millions of dollars to provide this information" then investors may look twice at the notifications but I don't think that's the case. Just call it a lazy inconvience and let it go at that!

Tom Gar way — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Gar way Affiliation: Jun. 23, 2026 No less than quarterly please. What a travesty to force anything less on the public.
I invest, and I’m not going to stay or have anything to do with the SEC under your new proposal. I will diversify my investments elsewhere.

Thomas Garceau
Insurance agent/manager

Thomas Garceau

Tom Goff — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Goff As a investor in US stocks, I find this proposal alarming. Less transparency = bad; More transparency = good. This proposal sounds like a Trump effort to mislead people. Stop the madness, stop this proposal.

Tom Harrington — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Harrington Affiliation: Jun. 23, 2026 Whereas it can be a burden, quarterly reporting keeps corporations “on point”.

Tom Harrington

Tom Heron — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Heron My concern is a lack of timely, reliable data severely impacts the essential requirement for me as an investor, and technically part owner, in an organisation, to monitor the performance and well-being of that organisation.

Tom J Tabone retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom J Tabone Reducing reports from publicly traded businesses from 4x/year to 2x/year would be a mistake. I own part of many of these businesses and I need to be able to see what they are doing more than 2x year. I think doing this would only empower wall street insiders even more than they are already empowered. Please! Don't they have enough of an advantage already.? I mean you could maybe talk me into 3x/year but 2x/year is definitely not even information to make informed decisions.

Tom Lincoln — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Lincoln Affiliation: Jun. 23, 2026 Quarterlies matter to the small investor. Please keep quarterlies.
Thank you.

Sent from my iPhone

Tom Ludwig Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Ludwig I understand the desire to allow companies to think more long term but as an investor we need transparency. Going to twice a year feels like a step backwards. Please keep the quarterly report.

Tom Messner — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Messner Affiliation: Jun. 23, 2026 Keep it Quarterly! We would never know a company's inner workings until it is too late!

Tom Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Murphy Affiliation: Jun. 23, 2026 In this day and age way too much can happen in 6 months . Please keep quarterly reporting in place.
Thomas Murphy
Ocean City NJ.

Tom Murphy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Murphy Affiliation: Jun. 23, 2026 In this day and age way too much can happen in 6 months . Please keep quarterly reporting in place. Thomas Murphy Ocean City, NJ.

Tom Nyren — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Nyren Affiliation: Jun. 23, 2026 Why change something that has worked for 50 years. Keeping it quarterly is no big del for those involved. The only reason to change it is because there is something underhanded going on we're not being told!

Tom Rands — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Rands Affiliation: Jun. 23, 2026 I've been in the stock market for over 27 years as an independent investor and I rely on these quarterly reports for my financial information and decisions. I would like MORE information, not less.

iPhone

Tom Rice Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Rice I am strongly opposed to cutting reporting requirements in half. In my opinion there should be MORE reporting, not less. With the technology and automation we have available, reporting should be done monthly so investors have a better picture of what is going on with their investments. The reduction of reporting that is proposed will leave investors with less information. Easy to see that more reporting is good in this situation and less reporting is BAD.

Tom Rogers Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Rogers I disagree with the proposal to limit reporting of publicly-traded from quarterly to semi-annually. In this day and age of information, it shouldn't be any issue for companies to continue to report 4 times a year to their stake holders.

Tom Rottmayer — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Rottmayer Affiliation: Jun. 23, 2026 Keep it a quarterly!

Tom Ryan — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Ryan Affiliation: Jun. 23, 2026 SEC Quarterly reporting is a bare minimum and absolutely vital for accountability. Please stand up for the great people in our country and do the right thing by maintaining quarterly reporting. Thank you. Thomas A. Ryan

Get Outlook for iOS

Tom Rydz — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Rydz No! Quarterly reporting is the norm. The president wants to hide and help those who help him to hide. It's the digital AI age and the truth from companies on a regular basis will help keep them honest.

Tom Saefke — Jun 23, 2026
Subject: S7-2026-15 From: Tom Saefke Affiliation: Jun. 23, 2026 Please keep the reporting quarterly. This is an important operation and we need it done well.

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tom steinback — Jun 23, 2026
Subject: S7-2026-15 Comments From: tom steinback Affiliation: Jun. 23, 2026 Every 3 months is best. Yes it is more work but accountability has to be maintained.

Sent from my iPad

Tom String Retired Registered Rep — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom String Less transparency only creates more risk for fraudulent behavior. The cost savings to the corporation is minimal. So why make it easier for investors to get ripped off.

Tom Strome — Jun 23, 2026
Subject: S7-2026-15 From: Tom Strome Affiliation: Jun. 23, 2026 The passage of this reduction in the frequency of oversight on Corporations leaves time stamped WITNESS to what is seen as corruption of a system ALREADY UNDER EXISTENTIAL THREAT. Respectfully, Don't push it over the edge.

Sent by TS

Tom Thornton — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tom Thornton Affiliation: Jun. 23, 2026 Keep Quarterly reporting. Do not change to twice a year.
Thank you,
Tom Thornton

Sent from my iPhone

Tom Walker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Walker Affiliation: Jun. 23, 2026 We need more transparency, not less. They can't be trusted. God only knows what crooked sh!t they'll do with 6 months dark. Tom, Retired investor.

Tom Walton — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tom Walton As a small individual investor It is imperative that I get as much information as is possible. To reduce corporate Reporting By 50% cuts the information available to me in half. Please retain the status quo on corporate reporting.

Tom Wiggins — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tom Wiggins Affiliation: Jun. 23, 2026 keep quarterly earnings report.

Tomas Revesz CEO, Cognius Inc — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tomas Revesz As a former executive in a public company, I can appreciate the burden of public reporting and the management pressures it creates. But as a lifelong investor, I can't imagine how I would make rational investments in public companies with such a long delay between updates. Taking public investment $, in my view, comes with a degree of accountability and transparency that should not be taken lightly and reasonably frequent transparency is a fair exchange for such a funding mechanism to exist. I strongly oppose a reduction in the required reporting frequency for public companies.

Tommee Carlisle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tommee Carlisle Affiliation: Jun. 23, 2026 We remember the Enron crooks. My cab driver’s parents lost all their pensions and had no financial way to survive. Shame on them. Every quarter. Make them sign off every quarter.

Sent from my iPhone

Tommie Weber — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tommie Weber Affiliation: Jun. 23, 2026 This is a joke. It

extends their ability to hide trades and money movement and gives them more time to cover any potential wrong doing.

Sent from my iPhone

Tommie Zabrowski — Jun 23, 2026
Subject: S7-2026-15 From: Tommie Zabrowski Affiliation: Jun. 23, 2026 Keep the quarterly reporting and be diligent with it. I can only boycott so many corporations, yet I will continue to boycott them. There are way too many crooks in big business!

Thank you for your work on our behalf!

Warmest Wishes - Tommie

Tommy Pavletic — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tommy Pavletic A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Toni Neill — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Toni Neill Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why make it harder for us little people to make money. You know what this feels like two steps forward and five steps backward. This not just for lower income it goes for everyone but harder for the middle class. Darn if you do and darned if you don’t.

Toni Owens — Jun 23, 2026
Subject: S7-2026-15 Comment From: Toni Owens Affiliation: Jun. 23, 2026 Already in past took so many working class savings and gave it special names and excuses. How about everyone quit investing period and only the ones millions and billions trade each others money. I guarantee you won't let them go a day without them knowing where their money is. Stop the fraud but is it too late?

Sent from my iPhone

Toni Pakay — Jun 23, 2026
Subject: S7-2026-15 Comments From: Toni Pakay Affiliation: Jun. 23, 2026 Dear [Recipient Name],

I am writing to express my concern regarding the proposal to discontinue quarterly reporting. In light of recent disclosures concerning organizational oversight (corruption), maintaining these regular updates is essential.

The public expects and deserves full transparency. I urge you to reconsider this change to ensure continued accountability.

Sincerely,

Antonette Pakay
Retired USPS

Toni Spieth — Jun 23, 2026
Subject: S7-2026-15 Comments From: Toni Spieth Affiliation: Jun. 23, 2026 Please keep quarterly reporting

Sent from my iPhone

Toni Williams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Toni Williams Affiliation: Jun. 23, 2026 Please keep the reporting quarterly. Us small, older investors need the help to keep CEO's honest.
Toni Williams

Sent from my iPhone

Tonia Howell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tonia Howell Affiliation: Jun. 23, 2026 Dear Members of the SEC,

I am writing to express my strong opposition to the proposed shift from quarterly to semiannual reporting.

Limiting reporting to a semiannual basis would make it extremely difficult to manage our multiple family trusts, which rely on quarterly data to inform critical investment decisions. In an era of instantaneous information, this change feels like a significant step backward.

If we are forced to rely solely on semiannual reporting, I fear that our family—and many others managing significant portfolios—will consider withdrawing capital in favor of other markets. Such a pullback could lead to monumental market disruption, potentially triggering a recession or the collapse of businesses that depend on consistent investment growth.

I trust the Commission understands the gravity of these consequences and will maintain the current quarterly reporting standards.

Sincerely,

Tonia Howell
Caregiver and Small Business Owner

Tony — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tony Affiliation: Jun. 23, 2026 The fact you wanna cut it means it needs to be increased. It should be done six times a year. Once every 2 months. That way , more fraud would be caught.

Tony Barts CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tony Barts At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Tony Brown — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Tony Brown Affiliation: Jun. 23, 2026 Don’t allow any reporting changes to cripple the market. QUARTERLY earnings reports are a MUST!

Sent from my iPhone

Tony C — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tony C Affiliation: Jun. 23, 2026 More CEOs, and board members need jail time when they or their company do illegal things . Having quarterly reports is a minimum to help stop them early if fraud is involved .

I was an employee and got screwed by MCI/WorldCom and Bernie Ebbers, losing my pension and savings

Tony Cygan
Sacramento, CA 95818
xtonyc@gmail.com

Tony Eli — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tony Eli Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do not extend these deadlines!!

TONY F ORTIZ — Jun 23, 2026
Subject: S7-2026-15 Comments From: TONY F ORTIZ Affiliation: Jun. 23, 2026 There should be no situation in which a public company is given six months to avoid , without oversight. There is no reason to change the system, except for fraudsters.

Sent from my iPad

Tony Hudson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tony Hudson I understand the extra work required to submit quarterly report, but this information is what makes me an informed investor and gives me a better chance at making better investment decisions. 4 reports a year has historically worked and I would not advocate for more often, but to cut it to twice a year will not provide the steady flow of info needed to make decisions and will mask/delay much of the seasonality or other shifting trends. Thanks for considering my feedback which is to continue to require 4 reports per year.

Tony Littleford — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tony Littleford I do not want a reduction in the number of reports

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tony on — Jun 23, 2026
Subject: S7-2026-15 Comments From: tony on Affiliation: Jun. 23, 2026 Keep it Quarterly!

Sent from my iPhone

Tony Priester — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tony Priester Affiliation: Jun. 23, 2026 It is important for me and for everyone that this remains timely so as to prevent misuse

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Tony Ritter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tony Ritter I dont support the proposal to reduce public reporting to only twice per year. Management should make their performance more transparent not less.

Tony Schwartz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tony Schwartz Affiliation: Jun. 23, 2026 Anthony Schwartz - Industrial Engineer 6 month reporting would cause great volatility in stocks, and it would push "would be" investors away. Volatility only attracts gamblers, not investors.
What will be eroded is the bedrock of the markets. The general safe haven of systematic growth over time. We will see much greater blind spots, which in turn begets volatility and fear.

Yahoo Mail: Search, Organize, Conquer

Tony Walton — Jun 23, 2026
Subject: S7-2026-15 Comment Anthony Shaun Walton. Lincoln, Nebraska. From: Tony Walton Affiliation: Jun. 23, 2026 Sounds like a poor excuse for bad behavior. It lacks accountability.

Tonya McCarty — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tonya McCarty Affiliation: Jun. 23, 2026 Keep the current reporting periods. The financial transparency is imperative. Too many American citizens have been hurt by prior financial institutions not having to make clear disclosures. We cannot have another crash. Please keep the requirements for financial institutions to make clear quarterly reports. It is needed to protect all Americans and their financial assets.
Thank you
Tonya Yost

Sent from my iPhone

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tonylwat3 — Jun 23, 2026
Subject: S7-2026-15 Comment From: tonylwat3 Affiliation: Jun. 23, 2026 Corporate greed is well known. How can we trust them, why would you sell us out. Your selling out your very children's future...why? I ask you to vote no, don't not pass this bill. Thank you for you time and ear.

Torey Olsen Personal investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Torey Olsen As an investor, I rely on quarterly updates, and earning releases and projections to help me understand risk, changing business conditions, and business results. Eliminating 50% of this information as extending the amount of of time for results to become stale has a real material impact to individual investors like me, who’s only insight into company results comes via the quarterly earnings releases.

Tori Boyle — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tori Boyle Affiliation: Jun. 23, 2026 I want it to remain quarterly. I’m retired and heavily invested. I want to stay on top of how the companies are doing.

Sent from my iPhone

Tori York — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tori York Affiliation: Jun. 23, 2026 My name is Victoria York. I am retired. I want to receive my reports quarterly. Thank you.

Torrie Bentley — Jun 23, 2026
Subject: S7-2026-15 Comments From: Torrie Bentley Affiliation: Jun. 23, 2026 If you are investing your hard earned money into the market, you are already taking a gamble. This choice would make investing even scarier for the average person. We should not be changing the length of time corporations are able to keep information from those who are putting their finances at potential risk. Keep It Quarterly!

Tovia Kohn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tovia Kohn Maintaining quarterly reporting is essential for fostering transparency and trust in the investing community. Reducing reports to twice a year could weaken connections between companies and their stakeholders. Consistent quarterly updates not only build investor confidence but also enhance market stability. Moreover, frequent reporting encourages a culture of accountability, ensuring that employees remain motivated and engaged. Ultimately, keeping the reporting frequency intact is crucial for nurturing innovation and navigating the ever-evolving business landscape effectively.

Tracey Fottrell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tracey Fottrell Affiliation: Jun. 23, 2026 Please keep quarterly reporting, twice a year is not enough.
T Fottrell

Sent from my iPhone

Tracey L. Kennedy — Jun 23, 2026
Subject: S7-2026-15 From: Tracey L. Kennedy Affiliation: Jun. 23, 2026 Please keep quarterly reporting to prevent fraud and abuse. Accountability is needed!

Tracey Margeson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tracey Margeson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It needs to stay quarterly! Let's not have a repeat of 2008. Apparently some people think everyone will forget and not care. This is key to transparency, that "everyone" talks about. Without it our investments are at greater risk. If you don't want people to rely on the government for retirement

funds, stop "fixing" all the other avenues to benefit only the big investors.

Tracey Parker — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracey Parker Affiliation: Jun. 23, 2026 This matters! I am a newly

retired RN who invested 38 years on 12 hour shifts in the CCU! I need access to my accounts. My name is Tracey T. Parker

Sent from my T-Mobile 5G Device
Get Outlook for Android

Tracey Schatz — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracey Schatz Affiliation: Jun. 23, 2026 Please keep quarterly reporting and transparency in place!

Sent from my iPad

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tracey smith — Jun 23, 2026
Subject: S7-2026-15 Comment From: tracey smith Affiliation: Jun. 23, 2026 Reporting needs to be quarterly for accountability.

Tracey Stokely — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracey Stokely Affiliation: Jun. 23, 2026 We don’t want to make it easier for billionaires to cheat! Please keep reporting at a minimum of quarterly.

Tracey Stokely

Sent from my iPhone

Tracey Trujillo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Tracey Trujillo Affiliation: Jun. 23, 2026 Tracey Trujillo, Research Administrator, reducing reporting will allow for more fraud and this administration is already corrupt enough. We need to keep this reporting to ensure any fraud or corruption is not covered up.

Sent from my iPhone

Traci Cheadle — Jun 23, 2026
Subject: S7-2026-15 Comments From: Traci Cheadle Affiliation: Jun. 23, 2026 No, no, no! People are barely getting by now. Don’t jeopardize their retirement too!

Traci Cheadle

Tracie Zefel — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tracie Zefel Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
stop - do your job.

Tracy Bridges — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracy Bridges Affiliation: Jun. 23, 2026 This is not right this will allow more time for fraud to grow. Shame on you and having some integrity would be nice. Remember, God is watching and you will have to answer for your deception.

Sent from my iPhone

Tracy Casaday — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tracy Casaday Semiannual reporting only increases uncertainty and limits transparency. Please keep quarterly reporting requirements to keep investors informed.

Tracy Dahl Editor, The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tracy Dahl I strongly oppose this rule. When I invest in a public company, I expect regular information about how it's performing. The 10-Q forces this transparency. Doubling the length of time between required reports is particularly misguided now that AI enables *daily* business transformation. With changes coming ever faster, investors need all the data they can get, the soonest they can.

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tracy hartman-bradley — Jun 23, 2026
Subject: S7-2026-15 Comments From: tracy hartman-bradley Affiliation: Jun. 23, 2026 No, I don’t feel this is good for the country.

Sent from my iPhone

Tracy Herriott — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracy Herriott Affiliation: Jun. 23, 2026 As an investor and small business/personal bookkeeper I think it's a bad idea to o stop quarterly reporting. People need to know how their investments are faring in order to make informed decisions.

KEEP
Quarterly REPORTING.

Tracy Herriott

Yahoo Mail: Search, Organize, Conquer

Tracy Holland — Jun 23, 2026
Subject: S7-2026-15 From: Tracy Holland Affiliation: Jun. 23, 2026 Quarterly has worked all these years leave it Quarterly. If it ain't broke don't fix it. 😠

Tracy Lucas — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tracy Lucas I insist securities/ stocks/ financial companies that offer public offerings continue reporting each quarter at a MINIMUM. 2 times per year allows more insider trading and fraud from the companies we invest in.

Tracy OBrien — Jun 23, 2026
Subject: From: Tracy OBrien Affiliation: Jun. 23, 2026 In a time our country is gasping for breath, we need laws holding the rich ACCOUNTABLE.... KEEP it QUARTERLY!!

Tracy Personal Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tracy Quarterly earnings reports are a key part to investment decisions. ‘Publicly traded’ requirement for quarterly reporting seems appropriate and I would like it to stay in place

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Tracy S — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tracy S Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need accountability. Keep quarterly reports.

Tracy Vainisi — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tracy Vainisi Affiliation: Jun. 23, 2026 Transparency is instrumental in protecting our players. It is imperative that the public are aware of what our young people are being subject to.

Tram Tran-Ryan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tram Tran-Ryan Reporting twice a year is good with me. Reporting more just create short term interests that have more to do with the stock prices than with

the actual working of the companies.

Trang Ouk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Trang Ouk Affiliation: Jun. 23, 2026 Keep the quarterly disclosures as they are now.

Thank you.

Travis Connolly — Jun 23, 2026
Subject: File No. S7-2026-15 From: Travis Connolly As an individual investor, I oppose the proposal to reduce public company reporting from quarterly to semiannual. When I invest in a company, I become a part-owner, and I believe owners deserve regular updates on how their business is performing. Receiving official reports only twice a year would make it harder for investors like me to stay informed and make sound decisions. I also don't believe that less transparency will encourage long-term thinking; it simply means investors have less information for longer periods of time. In fact, longer gaps between reports could increase uncertainty and lead to larger market swings when new information is finally released. The strength of our markets depends on transparency, and I believe maintaining quarterly reporting better serves individual investors and promotes confidence in the companies we own.

Travis Dennis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Travis Dennis Affiliation: Jun. 23, 2026 Yes And we have most corrupt Administration from top to bottom and no one is doing anything about it..

Sent from my iPhone

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travis klein stock owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: travis klein I think it is absurd to reduce reporting to only twice a year. As business owners we should be informed of the businesses we own at a minimum every 3 months in my opinion. I would think about reducing my stock investments and move into real estate if this legislation is passed.

Travis Winn — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Travis Winn Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
As an investor and someone who has previously worked in technology in the asset management industry, I wish to express my thoughts on the upcoming proposal. It is very dangerous for you to consider taking away quarterly reports. Please do not do this for everybody's sake. Thank you.

Travis Winn

Tree Amigos Charlotte NC — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tree Amigos Charlotte NC Affiliation: Jun. 23, 2026 Since Covid in 2020 and the clear message that the general public expects large companies, the SEC and the stock market to have as much transparency as expected from the US government, I would think there would be more reporting requirements NOT less! And more officers of a publicly traded company should be required to attest to reported performance NOT just the ceo!

Sent from my iPhone

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treshas3 — Jun 23, 2026
Subject: S7-2026-15 Comment From: treshas3 Affiliation: Jun. 23, 2026 Transparency matters. This would leave the door wide open for fraud.

Sent from Proton Mail for Android.

Trevor Coventry Previous CPA (Australia) — Jun 23, 2026
Subject: File No. S7-2026-15 From: Trevor Coventry As a regular investor I would find it difficult make informed decisions without regular reporting. Twice per year is hardly sufficient.

Trevor Cumberbatch The Motley Fool Community. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Trevor Cumberbatch Please leave the reports on a quarterly basis. As a stockholder in today's fast-moving information age, we should have more reporting. So that one can react faster to the unnecessary noise.

Trevor Jennewine Author for The Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Trevor Jennewine Semiannual reporting requirements deprive investors of information. Moving away from quarterly reports is a bad decision and it would likely be most harmful to retail investors.

Trevor Knight Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Trevor Knight I do not agree with the proposal to reduce the required SEC reporting to semiannually. It should stay quarterly. As a stock owner, I want to be informed regularly on the companies I have ownership in.

Trevor Wooten — Jun 23, 2026
Subject: S7-2026-15 From: Trevor Wooten Affiliation: Jun. 23, 2026 Please continue the close monitoring and reporting in place.

TRINA CANNADY — Jun 23, 2026
Subject: S7-2026-15 Comments From: TRINA CANNADY Affiliation: Jun. 23, 2026 Trina Cannady, Nurse. It matters to me because I am an investor and I need to know quarterly what my stock is doing.

Sent from my iPhone

Trina Dykster — Jun 23, 2026
Subject: S7-2026-15 Comments From: Trina Dykster Affiliation: Jun. 23, 2026 Keep the quarterly reports!
Keeping is the honest way to do it if you’re not hiding anything! Trinadykster sec of outfitting business! No one trust the people in government because of all the changes they want to make. No more hiding money,

Sent from my iPhone

Trina Vaughn — Jun 23, 2026
Subject: S7-2026-15 Comments From: Trina Vaughn Affiliation: Jun. 23, 2026 NO ! AS AN INVESTOR, I HAVE EVERY RIGHT TO QUARTERLY REPORTING AND NOTHING LESS. I AM NO BILLIONAIRE. STILL IN AMERICA I SHOULD HAVE THE RIGHT TO QUARTERLY REVIEWS. I’VE WORKED HARD FOR WELL OVER 50 YEARS FOR EVERYTHING I HAVE. I’VE BEEN CAREFUL AND ATTENTIVE TO MY INVESTMENTS AND WOULD LIKE TO CONTINUE DOING SO. DO NOT TAKE THAT RIGHT AWAY FROM ME!

TRINA VAUGHN,
AMERICAN CITIZEN.

Sent from my iPad

Tring Enterprises LLC Owner of Tring Enterprises LLC, and HNC Mech Eng., UK. — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tring Enterprises LLC As a shareholder of several companies, I find the quarterly reports very useful to give me frequent information on the progress of my investments. Anything less could allow a company's plans to get sidetracked or influenced by business, market or government. An investor needs to have current information and not learn of a problem "after the fact".

Trish Bronk — Jun 23, 2026
Subject: S7-2026-15 Comment From: Trish Bronk Affiliation: Jun. 23, 2026 For God's sake, keep the

quarterly reporting. America deserves that. Don't change something that works for us!
Patricia Bronk
Bradenton, Fl
941-557-4339

Trish Butler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Trish Butler Affiliation: Jun. 23, 2026 Unbelievable that you would ok less reporting. Quarterly is minimally needed. Companies need to be held accountable. More than less. I have lost thousands with companies that you oversee. So be on consumer side please. Patricia Butler..retired.

Trish

Trish H — Jun 23, 2026
Subject: S7-2026-15 Comment From: Trish H Affiliation: Jun. 23, 2026 Why take the quarterly reports away now? With all the fraud that has been found over the past few years, we need more checking, not less!

Patricia Hoitt
Retired

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trisha faisst — Jun 23, 2026
Subject: S7-2026-15 Comments From: trisha faisst Affiliation: Jun. 23, 2026 I do not want reports delayed. Keep them quarterly. Transparency is imperative.

Tristan Cullop — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Tristan Cullop Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I rely on this information to make educated decisions about the companies I want to buy equity in. As a shareholder, the companies earning reports are imparitive to how many manage my position. I feel that taking away quarterly reports will create more volitility every six months and leave the average trader in the dark for time in between.

Tristan Cuthbert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tristan Cuthbert Affiliation: Jun. 23, 2026 Please keep quarterly reporting.

Individual investors depend on this information!

Tristan Cuthbert

Tristan Cuthbert — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tristan Cuthbert Affiliation: Jun. 23, 2026 Please keep quarterly reporting.

Individual investors depend on this information!

Troy Callaway — Jun 23, 2026
Subject: S7-2026-15 Comments From: Troy Callaway Affiliation: Jun. 23, 2026 The people who are making the most money should be the ones that are held the most responsible. This is just another favor for the rich. We need accountability now more than ever, especially with AI on the rise.

Troy Cocioppo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Troy Cocioppo If I own a piece of a business, I deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners (me). I can't see how less information would keep me better informed? Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right? I think this is a mistake to reduce the number of public-company reports from four times a year to just two.

Troy Hargrove — Jun 23, 2026
Subject: S7-2026-15 From: Troy Hargrove Affiliation: Jun. 23, 2026 I am responsible for my actions everyday. Why shouldn't they, unless they have something to hide. To big to fail, my foot!

Troy Personal — Jun 23, 2026
Subject: S7-2026-15 From: Troy Personal Affiliation: Jun. 23, 2026 This should be mandatory quarterly filings keep companies honest

Sent from my iPhone

Troy Schasker — Jun 23, 2026
Subject: S7-2026-15 From: Troy Schasker Affiliation: Jun. 23, 2026 Don't slack on the ruling. Real consequences must be enforced .
.

Troy Sneed — Jun 23, 2026
Subject: S7-2026-15 From: Troy Sneed Affiliation: Jun. 23, 2026 I do not trust these corporations to

do what is right, ever. They must continue to do quarterly reports. The fraud and corruption this helps to prevent, must not be cut in half.

Tru Entrtprises LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tru Entrtprises LLC Do Not Reduce the number of reports a company that is traded publicly must submit to the SEC. As an investor, the transparency of 10K quarterly reports is extremely useful.

Trudy Coombs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Trudy Coombs Affiliation: Jun. 23, 2026 Keep it. I'm retired and trying hard to hold what I have before this administration bankrupts us all. Ms. Trudy Coombs - Retired Wisconsin citizen

Trudy

Tucker Winter — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tucker Winter Affiliation: Jun. 23, 2026 This is a terrible idea! What are we hiding? Why are we giving complainers more ways to hide their financial dealings? If all is on the up and up, why wouldn't they be comfortable reporting it? This is a way to allow them to cook the books with no accountability. No way!
Tucker Winter
Virginia
Sent from my iPhone

Turtle Time — Jun 23, 2026
Subject: S7-2026-15 Comment From: Turtle Time Affiliation: Jun. 23, 2026 Accountability and transparency must start at thr top. The companies at the top of the stock market are siphoning the wealth of the entire world, we must have insight into what they are doing. Do not allow them to hide what they are doing from the public.

Do not allow the SEC to cut the quarterly earnings reports.

Turtle Anuweh
Zip code 97520

Twinette McDonald — Jun 23, 2026
Subject: S7-2026-15 Comment From: Twinette McDonald Affiliation: Jun. 23, 2026 Please keep

companies reporting quarterly. As a retired teacher I depend on the quarterly reports to help me see how to invest. I also feel that it keeps companies accountable to the government, investors, employees and consumers.
Thank you,
Twinette McDonald, retired

Sent from my iPhone

Two Twisted Posts Winery Owner — Jun 23, 2026
Subject: File No. S7-2026-15 From: Two Twisted Posts Winery Reducing the reporting to semi-annual does not allow me to make knowledgeable investment decisions

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TYERELL BOUGHAN — Jun 23, 2026
Subject: S7-2026-15 Comments From: TYERELL BOUGHAN Affiliation: Jun. 23, 2026 Dear [Recipient Name],

I am writing to recommend that we adjust our current schedule from a quarterly to a monthly basis. It is often best to address matters promptly rather than delaying them. Waiting for six months can create unnecessary opportunities for oversight or wrongdoing.

Thank you for your consideration.

Best regards,

Daughter of the Most High God, Mother, Grandmother, Former MH Therapist,
Tyerell Boughan, AAB, BA, MSW
(University of Northwestern Ohio, The Ohio State University)

Tyler Combs — Jun 23, 2026
Subject: S7-2026-15 Comment From: Tyler Combs Affiliation: Jun. 23, 2026 Companies have proven time and time again they do not do well with self-governance and voluntary transparency practices. Verifiability of assertions lends credibility. Everywhere you look in modern society, decisions are made based on real-time information. If changes are to be made in reporting practices, the change should be going the other direction; toward more frequent reporting. In medicine, our efforts are immediately published for end-users' (our patients) scrutiny via patient portals. More than a week's delay in reporting results in delinquencies with serious consequences. No longer should there be double standards for companies when compared against individuals.
-Tyler Combs, physician

Tyler Harding Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tyler Harding Please continue to require public companies to report their quarterly results.

Tyler Turley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tyler Turley Please continue to require companies to update investors four times a year instead of two, this helps us to stay informed and make the best decisions with our finances.

TyRone Nicksic — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: TyRone Nicksic Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: Approving this new rule is bad for transparency therefore bad for the market and it's participants. I urge you to leave quarterly reporting as is for sake of transparency.

Tyson Henderosn No affiliation — Jun 23, 2026
Subject: File No. S7-2026-15 From: Tyson Henderosn At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

U.N. Owen — Jun 23, 2026
Subject: File No. S7-2026-15 From: U.N. Owen Public company reports are meant to keep investors updated and informed of theirs investments. Investing in a company is taking ownership no matter how small. Less reports means less information and transparency between a company and it's investors. A less informed investor and owner is never beneficial.

Ulrich Wackerbarth Distant Teaching University of Hagen, Germany — Jun 23, 2026
Subject: File No. S7-2026-15 From: Ulrich Wackerbarth There is no question that less frequent reports make investors less informed about the companies they co-own. This can never be a good thing while the suggested rule results from the same line of thought that purports investor trading as a good thing. In fact it will lighten the risks of insider trading. So I do hope the savings in cost will be weighed against the additional cost for investors of not being adequately informed.

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update@emaildl.Aol.com — Jun 23, 2026
Subject: S7-2026-15 Comments From: update@emaildl.Aol.com Affiliation: Jun. 23, 2026 Keep reporting every quarter.

USA.com — Jun 23, 2026
Subject: S7-2026-15 Comments From: USA.com Affiliation: Jun. 23, 2026 The Quarterly reports help keep companies from defrauding their investors. Anything less gives insider fraud a chance to grow.

James & Caroline Stewart

V Campbell Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: V Campbell Semi annual reporting for a public company is totally insufficient since major changes or performance could occur within that time putting public investors at a significant disadvantage. This would also facilitate increased insider trading because of the uninformed public. Quarterly reporting should be continued.

V.J. Link — Jun 23, 2026
Subject: S7-2026-15 Comment From: V.J. Link Affiliation: Jun. 23, 2026 It's hard enough to trust our government these days, with the rampant corruption going on in full view of the public. We need the SEC to ride herd on these corporations, especially in light of the Supreme Court decision which gave unlimited campaign contributions from corporate "citizens."

Valarie Dixn — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valarie Dixn Affiliation: Jun. 23, 2026 Quarterly reports!!!!

Valencia Wallace — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valencia Wallace Affiliation: Jun. 23, 2026 In this highly charged political environment, this is NOT the time to further erode confidence with institutions! Keep the reporting AS IS!!

Sent from my iPhone

Valentin Kunin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Valentin Kunin When you own a piece of a business, you deserve regular, transparent communication from that business. Keep 4 reports per year.

Valentina Kostitsyna — Jun 23, 2026

Subject: File No. S7-2026-15 From: Valentina Kostitsyna No semiannual reporting!

Valeria Wells — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valeria Wells Affiliation: Jun. 23, 2026 VG WILBORN
I believe, changing the quarterly report structure, compromises the transparency that individuals have the right to access to maintain and manage their investments. In the current climate, in which illicit and improper processes are constantly a foot, the lack of integrity, the lack of transparency, the lack of information compromises one's ability to invest and be informed in how investments are managed.

Valeria Wells
Sent from my iPhone

Valerie — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valerie Affiliation: Jun. 23, 2026 Keep the disclosures quarterly. There is enough corruption as it is.

~V

VALERIE A. DASPIT — Jun 23, 2026
Subject: S7-2026-15 Comments From: VALERIE A. DASPIT Affiliation: Jun. 23, 2026 The reporting needs to be done as often as possible ❗

Sent from my iPhone

Valerie bALTZER — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valerie bALTZER Affiliation: Jun. 23, 2026 Why would a corporate CEO not want to sign their quarterly reports?
What are they trying to hide? Or does it give more time for insider trading?

Sent from my iPhone

Valerie Burch — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Burch Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is unwise and careless to change the requirement of quarterly signatures to every 6 months. The longer wrongdoing takes place, the higher the occurrence of damage and more difficult it will be to rectify the situation. Please DO NOT CHANGE the quarterly requirement!!

Valerie Flores-Cadena — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valerie Flores-Cadena Affiliation: Jun. 23, 2026 Why would we invest in companies that don't report? If they go bankrupt the whole economy could collapse and people could end up in the streets. Is that what we want? More corruption, and homeless folk?

V.F.C.

Valerie Freiermuth — Jun 23, 2026
Subject: File No. S7-2026-15 From: Valerie Freiermuth Eliminating quarterly reporting is a bad idea. A more informed investor makes better decisions.

Valerie Glowinski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Glowinski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Do NOT change the reporting. In a world with things changing daily, we need reporting regularly. Six months is TOO LONG!

Valerie Hayes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valerie Hayes Affiliation: Jun. 23, 2026 I am against the new SEC proposal that would allow companies to report only twice a year. It is to their advantage not the average American investor. A lot can happen in six months. It would give more time for fraud to grow undetected. It would be a tiny savings for companies that would not be shared with stockholders. It would go to company executives. Companies still have to keep their books. They should continue reporting quarterly.

Valerie Lykes — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valerie Lykes Affiliation: Jun. 23, 2026 Valerie L., investor. I rely on quarterly reporting to ensure my investments are well balanced. Changing to a 6 month time window reduces the transparency I expect by corporations

Valerie Lykes

Valerie Mawdsley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Valerie Mawdsley With all the AI enhancements in business, it makes no sense to short-change us investors about the state of the companies we invest in by 50%. This is important information and I believe you should keep the quarterly reporting requirement in

place.

Valerie Newkirk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valerie Newkirk Affiliation: Jun. 23, 2026 Valerie Newkirk - retired.
I began working at our local hospital as an aide, at age 15. After completing high school, and Radiology school, I worked in healthcare, mostly in mammography, until age 63, when long covid took me out of the workforce.
My husband had 2 careers. The last one was 27 years as the Athletic Director in our city parks & rec dept. He and I worked hard for many years, invested wisely, and have a comfortable retirement. We do NOT want to see ours and other couples' nest eggs, that we worked most of our lives for, to go into the pockets of greedy, unscrupulous people, who have no compassion for the working class! I'm begging everyone who has any power in this matter, to PLEASE vote to continue quarterly reporting! The American people have already seen the damage that the lack of transparency and oversight can do. We don't want to go through another Enron type experience, ruining the lives of many more families! PLEASE do the right thing, and continue quarterly reporting!
THANK YOU!

I'm left, I'm right, I'm black and white,
I'm everything in between. I'm AMERICA.

Valerie Newkirk — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valerie Newkirk Affiliation: Jun. 23, 2026 Dear SEC members,

I began working in our local hospital as an aide, at age 15. After completing high school, and Radiology school, I worked in healthcare, mostly in mammography, until age 63, when long covid took me out of the workforce.
My husband had 2 careers. The last one was 27 years as the Athletic Director in our city parks & rec dept. He and I worked hard for many years, invested wisely, and have a comfortable retirement. We do NOT want to see ours and other couples' nest eggs, that we worked most of our lives for, to go into the pockets of greedy, unscrupulous people, who have no compassion for the working class! I'm begging everyone who has any power in this matter, to PLEASE vote to continue quarterly reporting! The American people have already seen the damage that the lack of transparency and oversight can do. We don't want to go through another Enron type experience, ruining the lives of many more families! PLEASE do the right thing, and continue quarterly reporting!

THANK YOU!

Valerie Newkirk, retired
Waynesville, NC

I'm left, I'm right, I'm black and white,
I'm everything in between. I'm AMERICA.

Valerie Phillips — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valerie Phillips Affiliation: Jun. 23, 2026 I think is is under handed and it should not be allowed. If it is I will find a different way to invest my money. Like small mom and pop businesses. Valerie Phillips owned Stained Glass Creations for nearly 50 years . vcphillips77@gmail.com

Valerie C. Phillips
Stained Glass Creations, LLC
8163050770
www.stainedglasscreationsllc.com
IG: vcphillips77

Valerie Spring — Jun 23, 2026
Subject: S7-2026-15 Comments From: Valerie Spring Affiliation: Jun. 23, 2026 Transparency is the backbone of trust. I urge you to NOT change the present quarterly reporting for CEO's. It is a terrible idea which sets the stage for MORE insider trading, with less visibility.

Quarterly reporting forces companies to regularly disclose financial health, risks, and operational changes. Without it, investors would operate with longer information gaps.

That increases uncertainty, volatility, and risk premiums, and it will be the
smaller investors like me, not the insiders, who are hurt the most.

Executives and insiders will still see real-time performance, but public
investors would be flying blind for longer periods.

This widens the gap and raises the risk of insider trading advantages, selective disclosure, and market manipulation.

Sincerely,

Valerie A. Spring
Goshen, NY

Sent from my iPhone

Valerie Thoennes — Jun 23, 2026

Subject: S7-2026-15 Comments From: Valerie Thoennes Affiliation: Jun. 23, 2026 Dear SEC,
We need quarterly reporting for accountability for our savings and investments. With all the technological advances, this is a very simple computer calculation to complete. Then also, must people probably have gone paperless, so it is not much work to mail the few that want paper. Please hear our concern and keep the quarterly reporting.

Thank you.
Valerie Thoennes
Married and first time grandmother from Minnesota. B.S. degree in Business with focus on finance. Career in banking and mortgage banking.

Valisha Adams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Valisha Adams Affiliation: Jun. 23, 2026 It's precisely your DUTY to keep the public abreast of what's going on, in a timely manner. Keep the quarterly reports coming!

Valoris L Forsyth : Investor Family assets manager over 58 years — Jun 23, 2026
Subject: File No. S7-2026-15 From: Valoris L Forsyth : Investor I disagree with the over simplification philosophy this agency is attempting to justify. I disagree with reducing the frequency in reporting. A provision that would severely limit the transparency of financial progress a company reports. A quarterly report provides the progress to plans defined by the management team. Data that directly impacts business fundamentals and the quantitative analytics that are associated with those fundamentals. Information that influences and forms the basis for free market trade. The burden of reporting has existed for decades, longer than I have been in the market. The infrastructure cost are fully comprehended within the business. From time to time corruption and malfeasance is exposed in the process. In all cases quarterly financials provide some visibility into how the business is managed and the market reacts accordingly. Why would a government choose to hide or not disclose that information to the financial community or the public. Why would they desire to limit that information to a once or twice a year update? Is the motivation underway point to something more sinister? Is this more of the insanity expressed within the political arena. Another notch in the persecution nonsense ...hate the rich! Is it more of the deceit and deception continually expressed by the left? Stop with the power / control insanity. Quit trying to limit a free market.

Van Anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Van Anderson Please keep company reporting every quarter, not semi annually. It is best for the markets and investors alike. Keep America’s markets strong!

Van Johnson — Jun 23, 2026
Subject: S7-2026-15 Comments From: Van Johnson Affiliation: Jun. 23, 2026 Colin Johnson, I do not want you to backtrack the sec with your hateful charges! Retired!

Sent from my iPhone

Vander Bonachuck — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vander Bonachuck This will hurt transparency and accountability for small individual investors. The SEC should be advocating for more accountability not less.

Vaneat Bellizzi — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vaneat Bellizzi Affiliation: Jun. 23, 2026 I just turned 66 and retired. I worked hard for me and my husband who has been disabled for the past 30 years. We were very steadfast and conservative in our investing. Social security will not meet our monthly needs to sustain us, so we depend on investment income to supply the lack. While I trust my advisor but I am not his only client and it's my responsibility to know what's happening with my investments. The ability to monitor them on a quarterly basis to make crucial decisions is paramount for me. From my perspective reporting 2X a year would be an injustice and likely devastating.
Thank you for your attention to this very crucial matter.

Vaneat Bellizzi

Vanessa Alile — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vanessa Alile Affiliation: Jun. 23, 2026 These public companies are keeping too much information from investors. Reporting should be MONTHLY!

Vanessa Ancillary Healthcare — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vanessa It's so important to keep executives accountable. They can't keep those positions, salaries, and bonuses if they are not held accountable for the actions of their company. Enron's defense was "I didn't know." Congress closed it. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table. That opens the door for fraud and misleading investors for their own gain. People have their life's savings and retirement invested in all these companies, and deserve to hold someone accountable for accurate and honest numbers. It costs the CEO and CFO nothing to certify as long as they are doing their due diligence.

Vanessa Fenton — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vanessa Fenton Affiliation: Jun. 23, 2026 There is enough corruption going on. Do not remove the ability for people to protect themselves and their retirement savings. Shame on you for removing the checks and balances from the oligarchs.

Sent from my iPhone

Vanessa Fortune — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vanessa Fortune Affiliation: Jun. 23, 2026 I do believe this is not the way to treat American people .

Vanessa Johansen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vanessa Johansen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I strongly disagree with eliminating quarterly reporting for publicly traded companies.

Vanessa McAtee — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vanessa McAtee Affiliation: Jun. 23, 2026 Everything needs to be transparent and we're tired of letting people in power take away those law !!! To the Securities and Exchange Commission:

Vanessa Orasky — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vanessa Orasky Affiliation: Jun. 23, 2026 It is not onerous to expect companies to keep doing what they have been doing for years. I run a small business myself. If you want to be publicly traded you owe the public timely and accurate information about how your business is doing. -Vanessa Orasky

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Vanessa Saenz none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vanessa Saenz I these days when the government is lying to us constantly about everything, we need more transparency not less. we need quarterly disclosures as we need to keep informed on what these companies are doing.

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vanessanoblegang — Jun 23, 2026
Subject: S7-2026-15 Comment From: vanessanoblegang Affiliation: Jun. 23, 2026 It' imperative to keep these reports quarterly...!

Sent from my Galaxy

Vangie Schoening — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vangie Schoening Given less information is never optimal for one's financial health. Please strongly consider keeping the quarterly report format in place.

Vasileios Galanis — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vasileios Galanis I deserve regular, transparent communication from a business. Public-company reports should take place four times a year.

Vatsal Sanghavi — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vatsal Sanghavi As an individual investor, I strongly oppose reducing public reporting to twice a year . Cutting updates in half creates dangerous information gaps and gives institutional insiders an unfair advantage over retail investors . Less frequent data will not force long-term patience; it will simply cause larger surprises and higher market volatility.I urge the SEC to protect transparency and maintain the existing quarterly reporting framework.

Vee Woods Roberts — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vee Woods Roberts Affiliation: Jun. 23, 2026 Historically, quarterly earnings reports ensure stockholders are well informed, price manipulation down, and executive issues to a minimum. Keep them quarterly!

Sent from my iPhone

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velencia tripp — Jun 23, 2026
Subject: S7-2026-15 Comment From: velencia tripp Affiliation: Jun. 23, 2026 Keep quartet. We cannot stop oversight of our economy

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Venise Brown — Jun 23, 2026
Subject: File No. S7-2026-15 From: Venise Brown Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners.

Vera Churilov The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vera Churilov Reporting regularly is important

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Vera Mount — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vera Mount Affiliation: Jun. 23, 2026 Keep the integrity of quarterly reporting!

Vera Stelter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vera Stelter I do not believe that a change to twice a year financial reporting by companies is in the best interest of its shareholders and other investors and do not believe the current requirement of reporting four times a year should be changed. It is hard enough to keep track of what companies are up to, let alone have any meaningful in put into decisions that affect the value of my investments. Companies want investors and need to be encouraged and reminded that they do have a responsibility for regular, detailed reporting of what they are doing with investor money to support that investments are made with knowledge of what and how the company is conducting business.

Verily Vera Leigh — Jun 23, 2026
Subject: S7-2026-15 Comments From: Verily Vera Leigh Affiliation: Jun. 23, 2026 Uh, why are we reporting to authorities when we're the ones getting robbed blind. It's backwards and upside-down. Anyone with 2 eyes should be able to see this ship caught fire & capsized way before 2020. Let's just rebrand the cow "Divided Nations" and call it a day

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Verna Funk — Jun 23, 2026
Subject: S7-2026-15 From: Verna Funk Affiliation: Jun. 23, 2026 Verna Funk, Retired Newnan Georgia As an Investor that relys on your reporting, You are either setting up personal to be replaced by Ai, or you want to Hide underhanded dealings that benefit YOU and the other Highly Paid via profits that Only YOU Control. Ever since the 2009 collapse of the market from non Automotive sales. Which I was greatly effected, where the Automobile industry..was BAILED OUT; then those making POOR MARKET DECISIONS had The BAILOUT TAXPAYERS Paid FUNDING to REWARD your POOR DECISIONS. Millions of Dollars were given to your High ELITES. It was people like me for Several years ended up using my Funds, to Pay my TAXES to pay to survive then pay more taxes on paying to survive after what YOUR POOR DECISIONS were REWARDED for.

Now with the past presidents elections, we see/read WALL STREET using Our Money to PAY/ BRIBE Politicians running for or to stay in office. NOW I try to PAY ATTENTION to What you use my Money for. I truly believe when computers are doing the Jobs that you receive HUGE COMPENSATION for, those HIGH dollar salaries are never justified. I live simple. My last vacation was one of 2 for pleasure 9 years ago. Most of my funds used, have been for helping others. THIS REPORTING thing; i don't want to rely on catching up to what is on the internet. My life should not be staring at a computer devices. I try to make LIFE count and PRAISE GOD for putting Simple things onto my path. STOP the underhanded business. As you get to Play with my funds, Do it wisely. Again, you are HIGHLY COMPENSATED. Do the RIGHT think by us little people. Verna Funk Newnan Ga

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Verna Gore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Verna Gore Affiliation: Jun. 23, 2026 No! Do not change back! We want the laws to stay with more transparency the way it is now!

Sent from my iPhone

Verna hansen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Verna hansen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not change !!!

Vernon Primeaux — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vernon Primeaux Affiliation: Jun. 23, 2026 Keep the Quarterly reporting. I own stock and am fearful of the corporation becoming corrupt.
Vernon Primeaux, retired nurse
vernprim@hotmail.com

Veronica Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Adams Affiliation: Jun. 23, 2026 No freaking way!
Sell out working Americans even more than you have,
corporate titans -- WE will remember each of you.

Please excuse any typos from my (sometimes) smartphone. 😎

Veronica Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Adams Affiliation: Jun. 23, 2026 No freaking way!
Sell out working Americans even more than you have,
corporate titans -- WE will remember each of you.

Veronica Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Adams Affiliation: Jun. 23, 2026 No freaking way!
Sell out working Americans even more than you have,
corporate titans -- the pendulum will swing. We rhe people's will remember each of you. Businesses need customers.

Veronica Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Adams Affiliation: Jun. 23, 2026 No freaking way!
Sell out working Americans even more than you have,
corporate titans -- The pendulum will swing. WE the people, we will remember each of you.

Veronica Adams — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Adams Affiliation: Jun. 23, 2026 The pendulum will swing. There will be consequences from the American people you continue to sell out.

Veronica Lewis — Jun 23, 2026
Subject: S7-2026-15 Comments From: Veronica Lewis Affiliation: Jun. 23, 2026 We need more oversight, not less! Did the mortgage crisis teach you nothing?

Veronica Perdue — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Veronica Perdue Affiliation: Jun. 23, 2026 Who does this matter to , Are you phishing?

Sent from my iPhone

Vic Miranda Motley Fool subscriber — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vic Miranda With a fast moving markets as they are today it's even more critical that we receive information about our Investments at least on quarterly basis anything less would be ludicrous. We want more disclosure not less.

Vic None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vic I am opposed to the S7-2026-15 proposal to reduce corporate reporting to semi-annual. Quarterly reporting is a key requirement to measure accountability.

Vic Phillips — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vic Phillips Affiliation: Jun. 23, 2026 Quarterly reports are saner and more helpful. The only reason to go back, is to aid the cover of financial shenanigans.

Vic Ranzetta — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vic Ranzetta Shareholders in a company are the owners of a company and as such have a right to be informed of the company’s activities and status financial and managerial. Quarterly reporting achieves this to a great degree. Reducing this to a half-yearly activity is not in the best interests of shareholders. In the modern era information can be gathered, collated and shared in a timely manner without increasing costs and expense and effort, especially with the rapid advances in AI technology, at no additional expense to the companies that are duty bound to keep owners and the market fully informed. This makes the argument of reducing costs for companies by allowing twice yearly reporting meaningless.

Vicki Bell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vicki Bell Affiliation: Jun. 23, 2026 Business trends are more easily spotted on a more frequent reporting basis allowing for corrections to be made sooner.

The public needs to be informed on a quarterly basis.

Sent from my iPhone

Vicki Benedix — Jun 23, 2026
Subject: S7-2026-15 From: Vicki Benedix Affiliation: Jun. 23, 2026 Am reading The House of Morgan by Ron Chernow. Secrecy was held in highest regard before SEC established. King Charles III is evidently going to reveal his tax returns. TRANSPARENCY IS A GOOD THING as Martha Stewart would say.😊

Sent from my iPhone

Vicki Heckman none — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vicki Heckman I encourage the continued process of quarterly reports and transparent communications between companies and their investors. Quarterly reporting give investors a much better picture of the health of the company being invested in, and allows for better more informed decisions. Please do not move to a semi-annual reporting status.

Vicki Jackson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vicki Jackson Affiliation: Jun. 23, 2026 This is not a good practice and doesn't seem honest at all

Sent from my iPhone

Vicki Langfield — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vicki Langfield Affiliation: Jun. 23, 2026 Obviously, if there are no boundaries with consequences, then cheaters will cheat!!!
Yes, make it quarterly!!!🇺🇸

Vicki Perizzolo — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vicki Perizzolo Affiliation: Jun. 23, 2026 We deserve to know!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Vicki Santigian — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vicki Santigian Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please preserve quarterly reporting. In America, if we want to remain strong, we must respect information and make it available so that people can make informed decisions. This is not information that should be hidden from all but the wealthiest. A thriving democracy depends on equal access to correct information.
Vicki Santigian

Vicki Steinwurtzel — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vicki Steinwurtzel As a stock investor of many years, the prospect of reducing public-company reports from four times a year to two is a terrible idea. Less information rarely leads to better results. I prefer transparent communication from the companies I invest in, and as an investor, I am a partial owner. Reducing investment reporting communication will weaken the connection between those companies and their owners. Please keep the public-company reports at four times a year. Thank you.

Vicki Williams — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vicki Williams Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
There are millions of retirees that keep careful watch on their retirement funds and their independent investments. In most cases, those independent investments are not large, but to us they are very important. You must not black out reporting on quarterly reports! The big investors might love this, but they have plenty of money and to some its just a game. For us, investing is still important and something to be followed, checked on, and discussed. If it becomes too dangerous or undependable, we will all drop out. Given a fair shot, we feel safe to talke a chance. But take away the guard rails and we will walk. We got to retirement because we could weigh the odds and make good decisions. We know when we are being snookered. Don't take away quarterly reporting!

Vicki Williams-Andrade — Jun 23, 2026
Subject: S7-2026-15 From: Vicki Williams-Andrade Affiliation: Jun. 23, 2026 Keep the quarterlies quarterly.Help keep the fraudsters out of business, and the CEOs and CFOs accountable and on top of things. Vicki Williams, (Retired)Regulatory Compliance Assistant, Waste Management, McKitrick Waste Treatment Site.

Vickie Haynes — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Haynes Affiliation: Jun. 23, 2026 This needs to be reported every 6months we have a right to know what is going on with our money.To the Securities and Exchange Commission:

Vicky Brandt — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vicky Brandt Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It's absurd that the SEC is considering ending quarterly reporting, at a time when fraud and deception are rampant, the concentration of wealth has accelerated to astronomical speeds, and it's already hard enough to sort through the deluge of junk information circulating online and even in once-trusted news media.
Corporate scandals where investors lose their money are often the result of gaps in financial disclosure. Small retail investors like me who are counting on their retirement savings--especially in light of the coming crisis in Social Security--cannot afford to lose even a small percentage of our investments due to deceit, which is rampant nowadays. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester.
After all, a lot can go wrong in half a year: ballooning debt, lawsuits, vanishing customers. Quarterly filings force all these into the open.
Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, the playing field becomes even more uneven.

Vicky Stata — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vicky Stata Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to keep this fair and legal and protect investments for all, please do not do away with quarterly reports!! I'm counting on my investments to see me through retirement and to have a little left when I die for my children. Thank you for your consideration and please do the right thing for the average American. We are counting on you!

Victor F Randolph Doctor of Medicine — Jun 23, 2026
Subject: File No. S7-2026-15 From: Victor F Randolph A proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that would be a grave mistake and a disservice to every investor in our country!

Victor Mathijsen — Jun 23, 2026
Subject: File No. S7-2026-15 From: Victor Mathijsen Dear Commissioners, Can you please keep quarterly reporting requirements in place to keep the market as transparent as possible for all investors and not just the big institutions. Thank You.

Victor Mun — Jun 23, 2026
Subject: File No. S7-2026-15 From: Victor Mun Definitely a bad idea. As a shareholder, I want to be informed more, not less. Stop with this nonsense! It is a terrible idea!

Victor Wang CPA AUSTRALIA — Jun 23, 2026

Subject: File No. S7-2026-15 From: Victor Wang Please keep the rules to have current listed companies provides quarterly financial reports that available to shareholders, which is part of the transparency protocol. The listed companies belongs to shareholders and shareholders deserve to know the financial performance from time to time considering the value of money that each investor put in.

Victor Wittmann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Victor Wittmann Don't change the rules about frequency of financial reporting by public institutions. More information, not less, should be made available to investors.

Victoria Beckner — Jun 23, 2026
Subject: S7-2026-15 Comments From: Victoria Beckner Affiliation: Jun. 23, 2026 I am a stockholder in several companies. I am also on Social Security. Why would the SEC take away my ability to know how my investments are performing?
Doesn't the reporting work FOR the people, not the executives?

Victoria Eddy-Helenek — Jun 23, 2026
Subject: S7-2026-15 Comment From: Victoria Eddy-Helenek Affiliation: Jun. 23, 2026 Computers make it very simple to do accounting and reporting. There is no reason to reduce frequency of reports. If anything it should be increased.

Best regards,
Vicky

Victoria J Eddy-Helenek

NYS Master Teacher, Emeritus, Capital Region

Victoria Garcia — Jun 23, 2026
Subject: S7-2026-15 Comments From: Victoria Garcia Affiliation: Jun. 23, 2026 Victoria, senior director of talent. This change only benefits people in the know and wrecks the rest of us. Quarterly reporting keeps businesses honest and it’s the right thing to do. Why would the SEC even consider changing it. This only hurts people.

Sent from my iPhone

Victoria Langdon — Jun 23, 2026
Subject: S7-2026-15 Comment From: Victoria Langdon Affiliation: Jun. 23, 2026 Quarterly reporting will make it harder for companies and individuals who depend on the information provided to make sound judgements on where they should focus their efforts to plan for the future.
Victoria Llynn.
Stock holder
in Transport company.

Sent from my iPhone

Victoria Miller President, Thriving Life Institute — Jun 23, 2026
Subject: File No. S7-2026-15 From: Victoria Miller This is a profoundly inappropriate proposal. If anything, reporting, should be more frequent, not less.

Victoria Nadler — Jun 23, 2026
Subject: S7-2026-15 Comments From: Victoria Nadler Affiliation: Jun. 23, 2026 We have rights! This is our opportunity to understand what's going on for negligence if we do due diligence.
Our rights not yours.

Victoria Nadler. Hopatcong NJ

Victoria Slocum — Jun 23, 2026
Subject: S7-2026-15 Comment From: Victoria Slocum Affiliation: Jun. 23, 2026 This is a horrible idea. This is absolutely ridiculous. Increases the risk of fraud and public to get screwed over big. No!!!!!
Victoria Bellis

Get Outlook for iOS

Viki Hollander — Jun 23, 2026
Subject: S7-2026-15 Comment From: Viki Hollander Affiliation: Jun. 23, 2026 Decreasing accountability is the wrong decision. Scuttle this terrible change. Corruption succeedswhen there are not effective checks and balances. Viki Hollander, Business partner We-ROC llc.

Sincerely,

Viki S. Hollander
Science not only purifies the religious impulse . . .but also contributes to a religious spiritualization of our understanding of life. Religion without science is blind. Albert Einstein

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Vikki Folino — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vikki Folino Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
You must NOT end quarterly reporting. Help Americans keep this from happening. Thank you

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Vimal Desai — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vimal Desai Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Please do not allow 6 month reporting of financial results, stick to the quartely.

Thank you

Vincent LaRosa — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vincent LaRosa At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners, thereby increasing uncertainty.

Vincent Prunier — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vincent Prunier Limiting the information available to shareholders is a huge mistake. I DO NOT support the proposed change to semi-annual reporting. Quarterly reporting is necessary to make informed decisions. We are the owners of these companies.

Vincent Stolo — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vincent Stolo I am reiterating what the fine folks at The Motley Fool so eloquently stated: At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers

will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. I am against reducing the Semiannual Reporting Proposal

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Vinodh R — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vinodh R Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Data and information is the new currency and removing quarterly reports will make it really hard for retail investors like myself to judge companies perromance. This change smacks of contempt towards the everyday investor. My personal savings and retirement accounts are already affected by changing rules to accommodate the big companies(SPACEX) and removing this would make it easier for those big companies to remain opaque and lead to fraud.

Vinton Foughty — Jun 23, 2026
Subject: S7-2026-15 Comment From: Vinton Foughty Affiliation: Jun. 23, 2026 No rigging the already rigged system

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Viola Pendergraf Owner/Operator, Kingdom Konsulting LLC — Jun 23, 2026
Subject: File No. S7-2026-15 From: Viola Pendergraf Viola Pendergraf, small business owner. Keeping these people and big corporations accountable will help the market and smaller corporations as well.

Viraj Naik — Jun 23, 2026
Subject: File No. S7-2026-15 From: Viraj Naik I would like SEC to maintain the current rule of publishing the public company reports four times a year. We need more transparency not less. Reducing the reports from four times a year to just two will be a mistake! If the companies need to cut cost - they can publish the report online (no print and postage cost) With advent of AI, companies can look at other means of cutting costs, or becoming more efficient but not cut the published reports from 4 times a year to two. Please remind companies and yourself - Lack of transparency breeds distrust.

Virendra Swar Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Virendra Swar At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. DO NOT reduce the number of public filings and reports.

Virginia Anton — Jun 23, 2026

Subject: File No. S7-2026-15 From: Virginia Anton Please do not allow public companies to report semi-annually rather than quarterly. Business conditions change rapidly and investors need to be able to track the health of companies in order to protect their investments. No competitive business would want to decrease the information available to make their decisions. The expense of collecting information is already a cost of doing business and not producing quarterly reports is really withholding it from the investors, or actually hiding it. Please do not change the rules that have served us well for years.

Virginia B Retiree — Jun 23, 2026
Subject: File No. S7-2026-15 From: Virginia B Do not change the quarterly reporting requirements; protect individual investors. Corporations must meet accounting standards and need to be held to those standards and report them publicly and quarterly. We don’t need another Enron especially on light of the huge mergers occurring and no protection from Congress preventing these .

Virginia Beard — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Beard Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This new rule will hurt American citizens and only help corporations not honestly report their financial status. Six months is too long of a gap! Please do not pass binannual reporting! Quarterly reporting has worked fine. Don't take away more power from everyday people trying to invest for their families. Powerful corporations and their one percenters that run them have already taken advantage of us plenty enough, thank you. The working man is tired of being taken advantage of!

Sincerely,
Virginia Beard Concerned Citizens

Virginia F Thompson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Virginia F Thompson Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Please do not cancel the quarterly reports due from public companies. This is critial information that investors need to make educated decisions.
Thank you,
Sincerely,
Virginia F Thompson

Virginia Freedman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Virginia Freedman Affiliation: Jun. 23, 2026 It will encourage people to do insider trading. How can people on Main Street bet on a stock if they have the wool pulled over their eyes with only reporting on how a company is doing 1/2 a year.A lot can change for a company in 6 months.

Virginia Freedman

Virginia LeCounte — Jun 23, 2026
Subject: S7-2026-15 Comments From: Virginia LeCounte Affiliation: Jun. 23, 2026 I want my quarterly reports to stay quarterly. Every 6 months is too far in between.

VIRGINIA REICH — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: VIRGINIA REICH Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I WANT MY QUARTERLYS !!!!!!!!!!!

Virginia Shaw — Jun 23, 2026
Subject: S7-2026-15 Comment From: Virginia Shaw Affiliation: Jun. 23, 2026 The quarterly reporting needs to stand as is!

Sent from my iPhone

Virginia Soltis — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Soltis Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Reporting matters, Transparency matters. Responsibility and honesty matter, too. I check my portfolio every day to be sure my investments are in good order. please keep reporting on a quarterly basis so I can be sure I am doing what is right and responsible with my assets.

Thanks.

Virginia Valencia — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Valencia Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
I do not want the SEC to change their reporting scedule. We need to keep informed about the ongoing activities. More information is a good thing.

Virginia Wilbur — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Wilbur Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need complete transparency and trying to get out of regular reporting is dangerous!! Do NOT allow this to pass!!!

Vishal modia The motley fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vishal modia Reducing companies providing financial information from 4 report to 2 a year would be a mistake and discourage future investing.

Vito F Rutigliano/Motley Fool None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Vito F Rutigliano/Motley Fool I agree with the Motley Fool's position that quarterly reporting should continue. I would be open to reducing paper costs of reporting but believe that quarterly helps companies remain aware of goals.

Viveca Axelsen — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Viveca Axelsen Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission: hiiii

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Vivian Ehresman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Vivian Ehresman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Why would you eliminate quarterly reports. Transparency should be a priority if there is nothing to hide from shareholders!
Transparency is a right!

Vivian Helm — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vivian Helm Affiliation: Jun. 23, 2026 Please keep fincial information. Reporting quarterly! I started my career in communications for a bank holding company in 1979. Lived thru the 90s financial crisis which resulted in necessary changes. Please keep those guardlaines & reqirements in place!
Thanks, Vivian Helm, St Louis, MO Retired

Vivian Helm
Freelance Communications
cell: 314-398-1946

Vivian.helm@gmail.com

Vivian Helm — Jun 23, 2026
Subject: From: Vivian Helm Affiliation: Jun. 23, 2026 Please keep fincial information reporting quarterly! I started my career in communications for a bank holding company in 1979. Lived thru the 90s financial crisis which resulted in necessary changes. Please keep those guardlaines & reqirements in place!
Thanks, Vivian Helm, St Louis, MO Retired

Vivian Helm
Vivian.helm@gmail.com

Vivian James — Jun 23, 2026
Subject: S7-2026-15 From: Vivian James Affiliation: Jun. 23, 2026 KEEP QUARTERLY REPORTING!!
It's BETTER FOR AMERICANS!!
This just gives these CEO's more time to CHEAT!!

Vivian James!

Vivian Mott — Jun 23, 2026
Subject: S7-2026-15 From: Vivian Mott Affiliation: Jun. 23, 2026 As an American citizen, accountability and integrity are dear to my heart.

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vmceng — Jun 23, 2026
Subject: S7-2026-15 Comments From: vmceng Affiliation: Jun. 23, 2026 We don't want to give CEO's breathing room for making wrong decisions.
The economic impact created by the Enron mismanagement can't be tolerated. Many of us lost jobs and drove many to ruin while those CEO filled their pockets.

Silvestre Gonzalez
PE

Sent from my iPhone

Vo Newell — Jun 23, 2026
Subject: S7-2026-15 Comments From: Vo Newell Affiliation: Jun. 23, 2026 Please continue quarterly reporting. Our retirement is in investment funds, and we'd like to make sure it is working for us.

Voll Hockey Co. — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Voll Hockey Co. Affiliation: Jun. 23, 2026 History has proven that the market is far leaner upon semi annual reporting compared to quarterly reporting. We the people compell you not to interfere with the current standard of quarterly reporting. Please take heed of the past, present and future before going back to the 1955-1970 years of market depletion due to lack of transparency. At record market highs, we MUST remain transparent, and on track. A quarterly reporting system will DERAIL hard working American citizens retirement investment savings accounts, and possibly set us back decades. For everyone's sake. We implore you to follow Warren Buffet,s advice, and continue to do what's right in the best interest of the people

Sincerely,

Market Investing Americans!

Greg Voloshen
Corporate Sales & Distribution

Voll Hockey U.S.A.

6706 Woodruff Ct.
Middleburg Hts., Oh. 44130

Tel: 440.299.7825 (Puck)

e-Mail: vollhockey@gmail.com
e-Commerce: www.vollhockey.com

Google Business Listing/ Reviews: https://g.page/r/CZ9w9a-JkymmEB0/review

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VP — Jun 23, 2026
Subject: File No. S7-2026-15 From: VP If I own stock in a company, I'm an owner of the company because the companies vision and goals align with my priorities. I need to be appropriately informed with the happenings of the company. Allowing a company reduce the number of official correspondence with its owners is unprofessional and opens up opportunities by the company to make questionable decisions that would lack accountability. Our companies unfortunately compensate executives ungodly amounts of money. Cost cutting by reducing the number of official earnings releases is an excuse, not reasonable management of my investment.

VR Liguez — Jun 23, 2026
Subject: Quarterly reporting -keep it From: VR Liguez Affiliation: Jun. 23, 2026 Keep quarterly reporting.it makes good business sense for entrepreneurs and instills confidence (therefore investments) for stock holders and consumers. If you end this practice it will further destabilize our economy.

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vsfield — Jun 23, 2026
Subject: S7-2026-15 Comments From: vsfield Affiliation: Jun. 23, 2026 Quarterly reporting should continue to keep accountability high and maintain customer confidence. Virginia Field, a retired investor.

Yahoo Mail: Search, Organize, Conquer

W. Vincent Dice — Jun 23, 2026
Subject: File No. S7-2026-15 From: W. Vincent Dice I feel transparency is more important than ever, not less so. This rule is equal to my Director reporting the status of my companies twice a year. An owner or investor can not make an informed decision without data and disclosure. Please consider the investors. Thank you.

W. W. O'Bryan — Jun 23, 2026
Subject: File No. S7-2026-15 From: W. W. O'Bryan I am opposed to the reduction of the number of public company reports from four times a year to just two. As an investor-owner I have a right to regular, transparent communication from the businesses I invest in. Less information rarely creates better informed owners. Do not allow the recucaiton of the number of reports.

Wade Buckley — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wade Buckley As an individual I take ownership in the companies I purchase stock in. I rely on the quarterly reports to help me determine what to do with my investments. I feel that decreasing reports to twice yearly will be too far apart to adequately determine the necessary actions I need to make as this is less transparency from the companies that I invest my money in. Please keep the quarterly report mandatory.

Wade Cherry The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wade Cherry Fewer reports and disclosures result in a less-informed public and, consequently, less-informed shareholders among those who own the company. While I recognize that reducing reporting requirements has benefits such as potentially lowering compliance costs, I do not believe those benefits outweigh the value of the information and transparency provided by quarterly reports.

Wale Investments Pty Ltd MNIA — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wale Investments Pty Ltd Reporting arrangements and regulations to remain as they are

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Walt Livingston — Jun 23, 2026
Subject: S7-2026-15 Comments From: Walt Livingston Affiliation: Jun. 23, 2026 Walt Livingston, retired. I strenuouslt object to granting corporations double the time to bilk investors. Oversight is the only thing holding them back from wholesale fraud. Even quarterly is insufficient; semi-annual reporting all but guarantees harm will come to ordinary citizens.

Walter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Please keep the quarterly report s in vigor. More information makes for better understanding of what’s occurring in any company.

Walter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Reducing reporting frequency will make investors less informed. It was also increase advantages of insiders who have access to non-public information, hurting the average investor in the process. In the age of increasing automation, filing quarterly financials has never been easier. Don’t do away with it to satisfy the small few who stand to benefit at other’s expense.

Walter and Diane Allison — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Walter and Diane Allison Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:

Please keep OUR REPORTING QUARTERLY as we must see our investments work!!!

Walter Elmore The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Elmore As investors in public companies, we are owners and as such have the obligation and the responsibility to stay abreast and aware of their strategy, their activities, and the outcomes of their activities. And to do so on a frequent basis. One way this occurs is via quarterly reporting. Moving to semiannual reporting we would reduce the transparency that management should have with us owners and allow them to act with less accountability. The advent of more automated reporting and AI should help mitigate any cost concerns of quarterly report. Please stay with quarterly reporting to maintain the transparency for the US market - the deepest and broadest investment market in the world, due in large part to its transparency!

Walter Hanni Continental Development Corp . PO — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Hanni I am an investor and manage my own retirement account. I look closely at the Quarterly reports. I make decisions based on earnings and the projections given by the companies. I am for less government regulation; when it comes to financial disclosure I feel it serves a purpose. A public company is owned by the stock holders they should be kept informed quarterly. Thank you for considering my opinion.

WALTER HAUKE — Jun 23, 2026
Subject: S7-2026-15 Comment From: WALTER HAUKE Affiliation: Jun. 23, 2026 I would prefer 3 month reporting.

Sent from my iPad

Walter Hermenau — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Walter Hermenau Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
How would this be a good thing for us regular investors?
It appears to be another way for the owners to make a buck.
Please don't do away with quarterly reporting. I read them and I can see that I will have even less knowledge of a companies financials v. the insiders if they are eliminated.
Thank you.
Walter

Walter Holden — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Holden Please keep quarterly reports mandatory. Reducing the requirement will save very little and increase anxiety in investors. We want to know what is happening so that we can respond accordingly.

Walter Kloefkorn — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Kloefkorn I comment to strongly OPPOSE Rule S7-2026-15, Semiannual Reporting, the proposed relaxing of signed reporting requirements. This would be a tiny, insignificant savings for companies, not that I buy into any argument that they need regulatory relief. It is just a reduction in accountability. At a time when we quite obviously need more accountability. This sounds like exactly what executives planning to abscond with investors' money would want. With the precarious bubbles hanging over the market, now is NOT the time to give scoundrels an extra three months head start. The SECs obligation is to make investing as safe and secure as possible, with honest information available to average investors. Not to make life easier for overpaid corporate executives and save giant corporate entities a few pennies.

Walter Kraw None — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter Kraw More information is better than less as well as transparency

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Walter Ripps — Jun 23, 2026
Subject: S7-2026-15 Comments From: Walter Ripps Affiliation: Jun. 23, 2026 Being up front is a mandatory requirement of a public held organization

Walter Ripps sent this

Walter W. Steesy Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Walter W. Steesy I am against reducing the present quarterly reporting to bi-annual reporting. The quarterly summery that I can read on the companies that I own stock in help me understand what they are doing and thus helps me set my investment activities.

Walter Wolf — Jun 23, 2026
Subject: S7-2026-15 Comment From: Walter Wolf Affiliation: Jun. 23, 2026 Quarterly!!!
Do not change.
Please.

Wanda Bartlett — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wanda Bartlett Affiliation: Jun. 23, 2026 Financial reporting by corporations needs to continue to be done quarterly. My father was one of the individuals that ended up broke because of the Worldcom scandal. What Worldcom, Enron and Madoff did to the public and their employees was an atrocity and I don't want to ever see that happen again. It's disgusting how individuals and corporations use the system to exploit people who trust them. We try to save and save and save for our retirement since it's become obvious that Social Security cannot be depended on to be there when we retire and not only do individuals find loopholes to scam people who trust them. But our government does it too by raiding our Social Security. I've paid into Social Security since I was 16 years old, but what I get when I retire is based on only my top 20 highest earning years. WHY?!?!? I paid in for over 50 years. My monthly Social Security should be based on

ALL of my earning years. The government created Social Security for us since they figured we can't be depended on to save for ourselves. And now it's being raided by the government agencies that put it in place to protect and help us in what is supposed to be our golden years. STOP ALLOWING THE PUBLIC YO GET SCREWED BY INDIVIDUALS, CORPORATIONS AND OUR GOVERNMENT!!!!!!!!

Wanda Borman — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wanda Borman Affiliation: Jun. 23, 2026 All corporations should be required to post quarterly reports. Wanda- Program Manager at a nonprofit.

Sent from my iPhone

Wanda Gross — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wanda Gross Affiliation: Jun. 23, 2026 Wanda Gross transportation provider,care giver this matters to me because I am READY

Yahoo Mail: Search, Organize, Conquer

Wanda Kilkian — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wanda Kilkian Coming from a leadership position, it would be unacceptable to only receive semiannual status reports. The only ones that benefit from this are those who are trying to hide problems, troubling trends, and missed performance metrics. As a leader (or someone with an ownership stake in a company), I want to know how the business is doing and the future outlook. Quarterly reporting does provide important information and should continue. I would think that anything less could lead to lower participation in the market due to lack of timely data.

Wanda Nelson — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wanda Nelson Affiliation: Jun. 23, 2026 Please Keep quarterly

Sent from my iPhone

Wanda Woodworth — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wanda Woodworth Affiliation: Jun. 23, 2026 Keep the quarterly reporting for transparency sake. Corporations cannot be trusted to be honest. They've proven that time and again (i.e., Enron, et al).

Wanda Woodworth, MA
Wanda Woof Dog Training RETIRED

Cell 972-841-3550

Volunteer, DFW/Austin Boxer Rescue
Volunteer, Boston Terrier Rescue North Texas

"The greatness of a nation and its moral progress can be judged by the way its animals are treated" Mahatma Gandhi

"Dog training that uses pain is like a nuclear bomb - You might not see an immediate impact but there is definitely fallout at some point." - Steve White

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wany joseph III The motley fool stocks investments trades and market maintenance services stocks investments trades — Jun 23, 2026
Subject: File No. S7-2026-15 From: wany joseph III Stocks investments trades and market maintenance services stocks investments

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Warner Smidt — Jun 23, 2026
Subject: S7-2026-15 Comments From: Warner Smidt Affiliation: Jun. 23, 2026 Warner Smidt, I am retired but a former small business owner.

Reporting needs to remain quarterly. Granted that the time of CEOs of large corporations is more “expensive” than that those of smaller companies; but that is no reason for less accountability. It’s actually the opposite.

Plus, when the rank & file employees know their upper management also has regular accountability it sends a powerful message. The same holds for the general public at large. Accountability helps build confidence in a company.

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warren anderson — Jun 23, 2026
Subject: File No. S7-2026-15 From: warren anderson Keep the quarterly reports for companies. It will help keep me informed about what I own and keep them honest, mostly.

WARREN PRICE — Jun 23, 2026
Subject: S7-2026-15 Comments From: WARREN PRICE Affiliation: Jun. 23, 2026 Keep the reporting quarterly.

Sent from Warren’s iPad

Warren Sainvil — Jun 23, 2026
Subject: S7-2026-15 Comment From: Warren Sainvil Affiliation: Jun. 23, 2026 Keep it how it is

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Warren Sainvil, MBA
Business Analyst
Photographer

561-567-5332
Warren.sainvil@gmail.com

Warren Smith — Jun 23, 2026
Subject: File No. S7-2026-15 From: Warren Smith To whom it may concern, I find it rather disturbing to see less transparency being advocated than is currently on offer. Companies need to report 4 times a year to keep investors properly informed rather than just twice a year. Investors have a tough time as it is without making it even tougher by lowering reporting standards. I sincerly hope this new regeime is NOT introduced. Kind Regards, Warren Smith

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Wayne — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wayne My dad always said “ I can take good news and I can take bad news. What I can’t take is no news” . I cannot make a timely monetary decision if I only get updated news on business twice a year. If it ain’t broke don’t try to fix it.

Wayne Decker — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wayne Decker Affiliation: Jun. 23, 2026 My retirement investments are important to me. I need to know the state of the companies I invest in. Quarterly reporting is imperative. Wayne Decker, Retired

Sent from my iPhone

Wayne Dettmann The Motley Fool community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wayne Dettmann Please do not extend communications from companies out to 6 months. Keep at 3 month for much better updates. Thanks for taking time to hear my thoughts.

Wayne Evancheck Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wayne Evancheck Good Evening, As a retail investor for many years, I would plead with you not to change the quarterly reporting to semi-annual. I strongly feel

that doing so would be a disservice to all investors I rely on these reports to make important financial decisions and feel anything less would hamper my investing abilities. Thank you for considering my views. Wayne Evancheck

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Wayne Gunter — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Wayne Gunter Affiliation: Jun. 23, 2026 My investments are monitored daily. In today's seesaw market a finger in the wind for six months does not seem prudent.

Wayne Kurzen — Jun 23, 2026
Subject: DON’T. S7-2026-15 Comments From: Wayne Kurzen Affiliation: Jun. 23, 2026 In an era of massive fraud, why have less restrictions and make cooking the books easier??? BAD IDEA!

Wayne

Wayne Kurzen
678-362-7734
Sent from my iPhone (excuse typos)

Wayne Ptasinski — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Wayne Ptasinski Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
We need to keep quarterly reporting, it's stood the test of time and allows for business transparency, particularly for the private investor.

Wayne Schneider Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wayne Schneider We need this reporting

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Wayne Zhou — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wayne Zhou Affiliation: Jun. 23, 2026 Stop allowing for the shedding of accountability! If anything how about you require monthly reporting? Reign in the greed and the fraudsters.

WeatherGems — Jun 23, 2026
Subject: S7-2026-15 Comments From: WeatherGems Affiliation: Jun. 23, 2026 Jam Fred. Retired investor.
Don’t cave to the potus and the billionaires and protect the average stock market investor. Why revert to a time prior to 1955 when the worst crash of all time occurred. In this age of digital data financial reporting should be available daily and you want 1/2 a year to go by so the rich and insiders make more money. UNBELIEVABLE! Make a stand for the millions who invest for retirement and

livelihood.

Sent from my iPhone

Wei Chang The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wei Chang The proposal to reduce frequency of public company reports will be detrimental to transparency between companies and investors. The perceived benefits of cost and management reduction are unfounded. Please maintain the quarterly reporting requirement.

Wellington Investment Co Pty Ltd The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wellington Investment Co Pty Ltd Dear SEC, WE expect as investors to get quarterly updates. As business owners its not too much to expect the CFO and CEO to report the numbers once a quarter. By all means make the length of the reporting and compliance less onerous but numbers are numbers and business owners deserve to see the results on their investments every 90 days. I run my own business and top line report weekly and monthly as well as quarterly.

Wendall Milliken — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wendall Milliken Reducing reporting requirements is not helpful to financial investors. Less information does not make customers better informed.

Wendell Garrett — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wendell Garrett Hello. I am asking that you keep the number of public company reports transparent and to report quarterly. It's important that we as share owners know what is going on and not to hide the reports so that I can make an informed decision. Having gaps in reports is an unfair if only the corporate insiders have this knowledge and not the public. I am willing to pay for the disclosure of the reports as not having the reports really isn't saving me money. Please consider disclosing the reports to quarterly and to be transparent. Thank you, Wendell Garrett

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Wendi Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendi Smith Affiliation: Jun. 23, 2026 Quarterly reports keep things straight...letting corporations hide activity for half a year is asking for trouble

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Wendi Smith — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendi Smith Affiliation: Jun. 23, 2026 Quarterly reports keep things straight...letting corporations hide activity for half a year is asking for trouble

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Wendie Jones — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Wendie Jones Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
This is an abysmal idea. We need to keep quarterly reporting. For transparency, and the ability to get information, and to make decisions. A lot happens in 6 months and a lot of money can be lost. To the average investor it could be the difference between retiring at 65 or 70.
Not to mention the fraud that can occur in six months and not be caught. Theres a reason these rules were changed and I cannot for the life of me understand why your trying to change them back. Unless you're doing more of what our current government seems to be doing daily, which is helping the rich to get richer while watching to hard working Americans fight even harder to keep the money they've worked hard for in their pockets!!! Enough is enough. Theses rules help everyone! Leave them be! We are the ones who will be the hardest hit by not receiving the information we need regularly as opposed to twice annually!

Wendy — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Affiliation: Jun. 23, 2026 Keep the reporting quarterly. Only reporting 2 times per year is not enough.

Wendy Pavlics
2428 Shelburn Rd.
Millville, NJ 08332-9643
Waep@comcast.net

Sent from my iPad

Wendy Barbaris — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Barbaris Affiliation: Jun. 23, 2026 Wendy Barbaris, retired registered nurse. This is important to me because as I age in this country and economy, I need to be as confident as possible in the checks and balance system of those who are still out there and the money game.

Sent from my iPhone

Wendy Boeger — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wendy Boeger Affiliation: Jun. 23, 2026 Keep the reporting quarterly!

Sent from my iPhone

Wendy Bolduc — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wendy Bolduc Affiliation: Jun. 23, 2026 I rely on investments for income. Without quarterly reporting myself and managers will be at a disadvantage in the marketplace encouraging insider trading. These companies need to be held accountable quarterly

as they have been.
Wendy Bolduc

Sent from my iPhone

Wendy Brown — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Brown Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
When will you start working for the people who elected you and not the oligarchs?

Wendy Carels — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wendy Carels Affiliation: Jun. 23, 2026 Wendy; physical therapist; share holders have the right to know the financial data about the companies they own stock in. Three months is a reasonable amount of time to begin to see trends and allow a response. In six months trends have become realities and it is too late to respond.

Wendy Carels

Wendy clemens — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wendy clemens Affiliation: Jun. 23, 2026 This will lead to more corruption. No do not do it!!!

Wendy Hesd The Montley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wendy Hesd Respectfully request that companies maintain quarterly reports not just for accountability but investors need company information to make informed decisions. More information, not less, is vital. Thankyou.

Wendy Kamm — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Wendy Kamm Affiliation: Jun. 23, 2026 Public companies should be required to report quarterly because there is way too much temptation to hide true records and assets. Let's keep them honest.

Sent from my Galaxy

Wendy Nash — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Nash Affiliation: Jun. 23, 2026 Wendy Bellinger, video producer Ford Motor, retired. Corporate action happens fast. We don't need less communication, we need more.

Wendy Tien — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Tien Affiliation: Jun. 23, 2026 Quarterly reporting is integral to transparency and the very minimum for garnering investor confidence. There is already a large segment of the population that does not invest monies in equities, and backing off from quarterly reporting will not encourage new investors and discourage existing ones. In fact, I am someone who has invested the bulk of my earnings into the stock market and am now questioning whether that was a foolish decision with these proposed changes. Should these changes pass, I will most certainly be redirecting my monies and rethinking my investments.

Wendy Tien, MD
Altadena, CA

Sent from my iPhone

Wendy Tsao The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wendy Tsao Do not reduce number of reports from 4 to 2/ year. We require these timely reports in order to make informed decisions regarding our investments

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Wendy Van Dyke — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Van Dyke Affiliation: Jun. 23, 2026 To the SEC: It is extremely important to keep companies' actions and worth transparent and updated quarterly. Six months is too long for companies to operate secretly, which would only benefit insiders, not the average stakeholder. Six months would give too much time for fraud to grow. Every major contemporary accounting scandal was enabled by “blackouts” in financial disclosure, and while a 3-month window won’t prevent fraud, it would allow a lot less time for it to grow. And although the wording states that the twice yearly reporting is “optional”, market forces will soon allow it to become the new normal, as small companies will follow the larger companies’ lead on the smaller reporting frequency. And the small amount of savings that companies will gain by reporting less frequently is not worth the potential costs to the ordinary investor. As a retiree, I need to know what the few

investments I have are doing, and when. I strongly urge you to keep companies reporting quarterly.

Sincerely, Wendy Van Dyke

Wendy Whittemore — Jun 23, 2026
Subject: S7-2026-15 Comments From: Wendy Whittemore Affiliation: Jun. 23, 2026 I want to stay in touch with what's happening to my investments, especially my IRAs. Keep up with the quarterly reports, please!!

Sent from my iPhone

Wes Richardson — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Wes Richardson Affiliation: Jun. 23, 2026 To the Securities andYoi must keep quatterly reporting. Exchange Commission:

WESLEY G PERICONE, CPA PC LICENSED CPA IN NY PA AND NJ MEMER OF NY S S OF CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: WESLEY G PERICONE, CPA PC I believe it would be a big mistake to allow corporations to only report semiannully. Since we have advanced to the computer age all corporations are well positioned to monitor their records monthly and also they are well aware to perform interanl audits to identify any material issues within their operation. No investor will be conformable not knowing a companies operations until the six month period. As a former executive in a major corporation, I would not think our company could operate profitable if we made decisions based on a six month analysie instead of three months. Furthermore, I do not believe the time savings is cost justified. (if there is a cost savings) Thank you for the opportunity to voice my opinon

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Wesley Pedersen Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Wesley Pedersen Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners.

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wfaye1 — Jun 23, 2026
Subject: S7-2026-15 Comment From: wfaye1 Affiliation: Jun. 23, 2026 I am a retired school teacher and I need this quarterly statements to stay informed about my investments that are keeping me going in my old age. Those small investments from my teachers paycheck are all I have now. Keep the quarterly statements, please!

Faye Guarienti

Sent from my Galaxy

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whamilton379 — Jun 23, 2026
Subject: S7-2026-15 Comment From: whamilton379 Affiliation: Jun. 23, 2026 Trump appointed the head of the SEC just for this purpose, if it's corrupt then it will be done. As always Trump doesn't care about the American people, only about corporate bribery

Sent from my Galaxy

Whitney Davis — Jun 23, 2026
Subject: S7-2026-15 Comment From: Whitney Davis Affiliation: Jun. 23, 2026 This proposal is blatantly attempting to legalize insider trading for the elite and cutting the 99% out of the profit. Heinous. This would not be allowed under a real democratic government.

Whitney Davis

Whitney Merchant — Jun 23, 2026
Subject: S7-2026-15 Comments From: Whitney Merchant Affiliation: Jun. 23, 2026 Whitney Merchant, Creative Project Manager. It matters because I'm counting on my investments in retirement.

Wilford E Webster — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: Wilford E Webster Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
It is pass time to work for the average everyday investors! This is becomming a big deal to voters and they are being organized.

Will Nash — Jun 23, 2026
Subject: S7-2026-15 Comment From: Will Nash Affiliation: Jun. 23, 2026 I say NO on semi annual reporting. Keep the QUARTERLY!

Will Thomas — Jun 23, 2026
Subject: S7-2026-15 From: Will Thomas Affiliation: Jun. 23, 2026 Quarterly reports are the ONLY thing keeping some of these thieves from robbing from people who do not have it to lose. Keep them honest or delete their jobs.

Willaim Opfermann — Jun 23, 2026
Subject: File No. S7-2026-15 From: Willaim Opfermann Please continue current quarterly company reports rule. I have needed them and continue to use them! Thank you.

Willard Hashimoto American consumer — Jun 23, 2026
Subject: File No. S7-2026-21 From: Willard Hashimoto I am writing to express my strong support for the SEC's proposal to allow public companies to opt into a semi-annual reporting schedule via Form 10-S. The current mandatory quarterly reporting framework places a heavy administrative and financial burden on American companies. This administrative drag compromises their ability to compete effectively in a fast-moving global economy. Major international markets, including the European Union and the United Kingdom, have long operated successfully under semi-annual disclosure models without sacrificing market integrity. Furthermore, the pressure to meet quarterly expectations forces corporate leadership into short-term decision-making. Transitioning to a semi-annual schedule will allow American businesses to prioritize long-term value creation, invest deeper into research and development, and reduce redundant compliance costs. I urge the Commission to finalize this rule to modernize our capital markets and strengthen the global competitiveness of U.S. corporations.

Willard Merkel The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Willard Merkel As a small investor I rely on 4 times per year data. I feel it is necessary to give small investors an even playing field.

William B. Charlton — Jun 23, 2026
Subject: S7-2026-15 Comments From: William B. Charlton Affiliation: Jun. 23, 2026 There is NO good reason to change the current quarterly reporting requirement.

Investment accounts we set up with our daughters' baptismal monies were cut in half by the cheaters at Enron and took decades to recover; why make it easier for scum like that to maintain their fraud?

Thank you;

- WBC

William B. Charlton
Boonton Township, NJ

William Baker — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Baker As an individual investor with more than 50 years of experience, I strongly oppose any proposal to reduce or eliminate the current obligation of public companies to report quarterly. More information is better than less, as a clear rule. As for concerns that quarterly reports may induce management to operate on a shorter term basis than would be ideal, that is simply a failure of management, not of information, and should not be a regulator's concern. Investors should know if management is fearful of managing for the longer term; the SEC should not protect poor managers by removing their current disclosure obligations. I am a part owner of each public company in which I hold stock, and I want to know how the company is doing at least quarterly, not less so.

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william balding — Jun 23, 2026
Subject: S7-2026-15 Comments From: william balding Affiliation: Jun. 23, 2026 bad idea for America - don't allow the truncation of information. We all need it - including the companies themselves. Pensions need it. Individuals need it. etc etc - another bad trump idea

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William Banning Motley fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Banning Changing the reporting schedule from 4 times a year to 2 is a big mistake and I'm my opinion, will make volatility increase. It also opens the door to lack of visibility making investments much riskier than at present.

William Battle None — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Battle Changing reporting requirements from quarterly to semi-annually will reduce transparency and make it harder for investors (read owners) to know what's going on. Since most companies produce monthly statements internally, reducing filing requirements won't save much. It will, however increase the focus on those statement and likely exacerbate stock market swings for missed earnings. More volatility tend to reduce multiples, leading to further losses.

William Bellingham The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Bellingham Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

William Beyer — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Beyer Do not reduce corporate reporting requirements. If anything, more data should be available to the public.

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william blevins Banker — Jun 23, 2026
Subject: File No. S7-2026-15 From: william blevins Quarterly financial reporting is a must for individual investors to have faith in the stock market and the financial reports. If you do away with this requirement and go to 2 times a year only the "Wall Street" individuals will really know what is going on with publicly traded companies.

William Bond — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Bond Affiliation: Jun. 23, 2026 Leave it the **** alone

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William Burre — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Burre As a long-term individual investor, I oppose reducing public company reporting from quarterly to semiannual. Transparency is a fundamental part of ownership, and more frequent reporting helps investors make informed decisions based on accurate information rather than speculation. While companies may argue that fewer reports reduce costs or encourage long-term thinking, limiting disclosure does not eliminate short-term market reactions—it simply leaves investors with less information and greater uncertainty. Public companies have a responsibility to communicate regularly with their owners, and quarterly reporting remains an important part of maintaining trust, accountability, and market efficiency.

William C Smith Retired CFO — Jun 23, 2026
Subject: File No. S7-2026-15 From: William C Smith I am a retail investor. Yes, 4 times a year would probably be more expensive but is not that the price you pay for selling your Company to many owners. If I were an absentee owner of a Company with say 3 partners, and I was, I wanted monthly reports and a seat in the Board room. I may own .03% in a big Company but to me that is thousands of dollars and financial security. I know in these quarterly calls you are never getting the whole picture from management. I know some of the "accounting" is dubious as a CFO and an auditor for Price Waterhouse. Do not let public companies be less transparent to their owners. Thank you. WCS

William Chapman Retired Property Casualty Broker — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Chapman Information technology today allows for accurate and timely presentation of data at a greatly reduce cost. The technological platforms allow for greater depth of data at a reduced cost. There is no reason to restrict the presentation of financial data other than to the advantage of the presenter. Accurate and timely presentation of date secures and maintains investor participation and confidence. Thank you, William

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William Clay — Jun 23, 2026
Subject: Comment on S7-2026-15 From: William Clay Affiliation: Jun. 23, 2026 A change in the corporate reporting laws is not in the best interest of investors. It is that simple.

William Cline — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Cline Investors are given information about corporate conditions four times a year. These updates are important for making investing decisions: wait to buy, buy, sell, hold. Learning about a corporation's condition only twice a year would make investing decisions more difficult. Thus, keeping a four times a year reporting requirement is helpful to most of us who invest.

WILLIAM D. McEachern Mötley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: WILLIAM D. McEachern Respectfully, I believe that reducing quarterly reporting of financial information to semi annual reporting is a mistake and will not benefit the investor. Information is the key to proper investing. Deprivation of that information reduces the ability to make an intelligent and informed investment. The cost of quarterly reporting is not so great that it outweighs the need of investors to know. Particularly, with the advent of AI, it is easier and easier to report financial information. An informed investor is the best investor. Do not reduce our ability to obtain information.

William D. Nay Oklahoma Bar Association, Motley Fool Investor Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: William D. Nay As an investor with substantial money in the market and as an attorney in private practice (principally corporate and commercial law) for over 50 years, I believe the proposed reduction in reporting requirements is detrimental to a safe and efficient capital market for investing.

William Davis — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Davis Communication is the cornerstone of all relationships. As an investor, these quarterly reports are a way to get timely, accurate and validated information. Corporate transparency for investors is crucial to make a better decision to become and maintain ownership through shares. Reducing the frequency will only leave a larger gap of time between validated communication for making timely decisions about an investment.

William Dawson none — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Dawson quarterly reports are necessary.

William Edwards The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Edwards To Whom It May Concern: The recent proposal to modify the reporting period for public businesses from the present quarterly reporting to instead a

semi-annually reporting period is NOT in the best interest of a free and open society. Such a move would most certainly have a widespread negative effect on the everyday investors by delaying critical financial performance information -- either good or bad-- to investors, specifically and to the public, generally. In the investment world, clear and frequent communication is a must, and is something that cannot be compromised. It is simply the cost of doing business, and it needs to remain as it is now, with quarterly filings, not semi-annual filings.

William Ellis — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Ellis Affiliation: Jun. 23, 2026 Do your job - keep reporting as you usually have in the past.

Sent from my iPhone

William F Wu Jr — Jun 23, 2026
Subject: File No. S7-2026-15 From: William F Wu Jr The shareholders are partial owners of the company. To reduce reporting requirements to semi-annually is a disservice to the owners. As owners they deserve to be apprised more frequently than a mere two times per year.

William Franklin — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Franklin Affiliation: Jun. 23, 2026 “News Flash! SpaceX Stock Plunges to Lowest Price Since IPO Day.” This is one of the many reasons why we need quarterly reporting. Are we willing to live through 2008 again? I’m not.

KEEP QUARTERLY REPORTING!

William Garnett Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Garnett Less information leads to less informed investment decisions and potential corruption, particularly in this current administration. Stay with quarterly reports.

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william gokey — Jun 23, 2026
Subject: S7-2026-15 Comments From: william gokey Affiliation: Jun. 23, 2026 Keep reporting 4 times per year.

Sent from my iPhone

William Gutierrez — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Gutierrez Affiliation: Jun. 23, 2026 Especially during present times, accountability is a must for this generation and beyond. Quarterly is a must.

Sent from my iPhone

William H — Jun 23, 2026
Subject: S7-2026-15 Comment From: William H Affiliation: Jun. 23, 2026 My name is William Hammonds II, I work in the Security field and I am a Veteran. I DO NOT agree that the SEC should stop quarterly reporting. I think that is a that would lead to fraud on a massive scale. That's my opinion on that subject.

William H Fearn Former IT Manager, Las Vegas NV, BS Mathematics — Jun 23, 2026
Subject: File No. S7-2026-15 From: William H Fearn I feel that, since companies are now moving quickly towards the adoption of AI and are increasingly more productive, this allows for an increase in the ability tro report more frequently. However, there are still increased repoting costs due to HITL auditing verification. This leads me to believe that four reporting periods should be optional with only two manditory, as long as companies use their AI-driven capabilities to flag material shifts in real-time via an unscheduled material event filing, (Form 8-K), rather than waiting for a rigid quarterly calendar date.

William Haberlandt — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Haberlandt As a proud citizen of the United States, I am being asked over and over again to accept the responsibility of shouldering MORE and MORE of the of costs of democracy (police, fire, military, public and religious education, social services, etc.) at the same time as receiving FEWER and FEWER benefits of a democracy (dirtier air, dirtier water, plastic garbage in everything, extreme weather conditions, unprovoked war, etc.). The only way to sustain shouldering these costs is to invest in the stock market, and this cannot be done wisely without full corporate transparency. The "Regulation Fair Disclosure" proposal is exactly the opposite of it's name. Please keep the rules "as is", and if anything, look to improve transparency requirements, not weaken them. Thank you for your consideration.

William Hall Entrepreneur — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Hall Do not change frequency

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William Hogrebe — Jun 23, 2026
Subject: S7-2026-15 From: William Hogrebe Affiliation: Jun. 23, 2026 Leave it alone. 90 day filings should be kept in place.

Sent from my iPhone

William Howe — Jun 23, 2026
Subject: S7-2026-15 Comments From: William Howe Affiliation: Jun. 23, 2026 Keep the quarterly reporting please. Thank you. William Howe

Sent from my iPhone

William Humcke Retired Market Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Humcke Do not change the law that stands for corporations to report Quarterly. No one needs to get financials only twice a year. Please, this does not help shareholders in the least!

William Hutton n/a — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Hutton I believe that moving to twice a year reporting instead of quarterly reporting is a mistake! More not less transparency is needed

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William J Bufe CPA Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: William J Bufe CPA Transparency with quarterly reporting, please.

William J Shepard, Jr. W.J. Shepard Consulting, L.L.C. — Jun 23, 2026
Subject: File No. S7-2026-15 From: William J Shepard, Jr. Greetings. I am responding to the SEC proposal allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that’s a mistake! What in the world are you thinking? How is this possibly good for the investing public? I spent a 30-year career in a Fortune 500 publicly traded business, and the process for quarterly reporting was smoothly and repetitively efficient and effective in communicating with shareholders. I don't buy at all the argument that more frequent reporting causes corporate managers to focus too much on short term earnings rather than long-term growth. Are you really saying with a straight face "well, the best way to get companies to focus more on long-term growth is by withholding information from their investors"? Please stop this nonsensical proposal in its tracks, now. Thank you.

William J. Spangenberger — Jun 23, 2026
Subject: File No. S7-2026-15 From: William J. Spangenberger Full disclosure is better than limited disclosure !

William Johnson Motley Fool. — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Johnson I favor maintaining quarterly reporting: it provides more opportunities to detect both fraud and ordinary business deterioration before losses become much larger.

William Jordan — Jun 23, 2026

Subject: File No. S7-2026-15 From: William Jordan Quarterly reports are critical for individual investors. Allowing publicly traded companies to report only biannually is a disservice to the investing community. We should be looking for more transparency, not less.

William Kennedy Uemura Attorney at Law — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Kennedy Uemura The reporting requirements should stay the same (or even increase, in the Age of AI). Even in combat, lieutenants report higher frequently – and they can be pretty busy. The lieutenants' convenience wasn't part of the equation. Today's corporate officers for publicly traded companies have more resources than the lieutenants ever did. Frequent reporting is better for the company. It's better for the owners. It's better for the world. Only for the feckless is it not better.

William Kenny N/A — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Kenny Good morning. I am writing today to ask the SEC to NOT reduce the number of public reports required from US public companies. Investors rely on information from companies to make decisions about their investments. It is my belief that more the more information available, the better those decisions will be. Therefore, please keep the required reporting time frame as quarterly, not semi-annually. Thank you.

William Knowles — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Knowles Allowing a reduction in required public company reports. I see no upside. Reducing quarterly reporting to bi-annually allows for more room for smoke without facts. Reducing accountability for the sake of efficiency fails to acknowledge the stock owners need for transparency to make good investing decisions. There is a lack of explicit trust that causes me to want the transparency of quarterly reports. Also, biannual reporting expands the rumor mill by lengthening the reporting frequency. Is there a savings to businesses by reporting less frequently? I believe it's negligible compared to the value of quarterly transparency.

William Little retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Little I oppose the commission decesion to reduce the reporting proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I think that's a mistake!

William Lohmann — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Lohmann I prefer to maintain transparency of public company quarterly reporting. I believe moving to bi-annual reporting is a hindrance to investors.

William Longua — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Longua This proposal is unsafe for American investors, will allow for more fraud and abuse by fiduciaries. We need to maintain the current reporting

structure and increase oversight if anything, especially in today’s environment.

William M Rasberry — Jun 23, 2026
Subject: File No. S7-2026-15 From: William M Rasberry I strong oppose this rule change and can't believe it's even being considered.

William M. Chapple — Jun 23, 2026
Subject: File No. S7-2026-15 From: William M. Chapple I am a 76 year old individual investor. I completely disagree with the idea of doing away with quarterly reporting in favor of semiannual reports. I worked for a Fortune 500 company before retiring, and I have attended many meetings of the Board of Directors in NYC and in the home state of the company. As an individual investor, I read quarterly reports and follow the trends of the entities I invest in. Quarterly reporting is good for the companies, and the investing public, especially small investors.

William mackin Private investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: William mackin Please do not lessen reporting responsibilities. We need publicly traded companies giving at least quarterly reports. Semi- annual reports will bo allow private investors sufficient information to compete in the market with insiders and well- funded institutions.

William McCarthy — Jun 23, 2026
Subject: File No. S7-2026-15 From: William McCarthy Please keep the Quarterly Report requirement for publicly held Corporations.

William Moloney — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Moloney As an interested investor, I find the suggesting of moving to biannual reporting to be disconcerting. I feel I will be less informed about my companies performance and of any changes that may materially affect my opinion.

William Motley — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Motley Semiannual reporting would represent a significant regression of transparency, and be a direct impediment to informed investing. A publicly traded company is responsible to the public. Reporting is a critical mechanisms for holding a company to those responsibilities. Weakening that mechanism serves no beneficial purpose.

William Moul — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Moul Informing stakeholders is, and should be, a cost of doing business. A well functioning market is one key to economic success and that functioning

depends on relevant and timely information. Frequent reporting was expensive before the advent of electronic data processing but not so much in the 21st century. Semi-annual reporting is a step backwards for economic health. Do not approve the semi-annual rule.

William O'Brien self-employed insurance agent — Jun 23, 2026
Subject: File No. S7-2026-15 From: William O'Brien I am an individual investor holding about thirty (30) stocks and ETFs in my portfolio. These investments are the essence of my retirement plan in addition to holdings in IRAs. I depended on regular information from these companies in deciding whether to further invest or sell my holding. Quarterly reporting is essential to my investments. The more information available to me aids in making these determinizations as to whether to buy, hold or sell. Less reporting would make this more difficult for me and all investors. Please keep public companies accountable to the public with regular quarterly reporting.

William Osborn — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Osborn Affiliation: Jun. 23, 2026 Look this is a terrible idea and everyone knows it. So I will not waste time trifling with regurgitated obvious reasons, instead I will simply encourage you to go ahead and do it. Burn baby burn and never forget this is what you want when the consequences come for you.

William Paseman — Jun 23, 2026
Subject: My view on Rule S7-2026-15 From: William Paseman Affiliation: Jun. 23, 2026 To the Securities and Exchange Commission:
Quarterly reports help me make better investments.
Please don't end them.

WILLIAM R DEYO The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: WILLIAM R DEYO SEC Chairman Atkins and CFTC Chairman Michael S. Selig I have been informed that there is a proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. How can this be beneficial to investors? Less pertinent information could be disastrous to the investment community. How can one make informed decisions on investments if there is insufficient information available to make those decisions. Keeping the public un-informed is pretty close to excluding them from the ability to participate in what is remaining of the United States investing system.

William R. Keller Personal investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: William R. Keller Less information is harmful to individual investors. While I agree that long-term investing is a noble goal, reducing corporate disclosure is not a way to achieve this. Opacity in corporate finances will lead to less informed decision making, bigger surprises, and more volatility. Please retain the quadrennial reporting requirements for publicly traded companies.

William Rueth — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Rueth I strongly disagree with the proposed reduction in required reporting requirements (twice a year vs. quarterly). As an investor, I expect to be kept up-to-date regarding the companies in which I hold shares. To receive information less frequently leaves me in the dark while reducing management's transparency. Please reject this proposal.

William S Mills Motley Fool — Jun 23, 2026
Subject: File No. S7-2026-15 From: William S Mills Please continue frequent reporting. Under-reprting means less informed investors.

William S Nottingham Retired — Jun 23, 2026
Subject: File No. S7-2026-15 From: William S Nottingham Please do not reduce the number of public-company reports from four times a year to two. I depend on my investments to live and need all the information I can get to make decisions. Thank you.

William Sanford — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Sanford Affiliation: Jun. 23, 2026 We need quarterly reports to protect investors and retirement funds. It is a bad idea to revert to semiannual reports since if investments in your portfolio go bad just after the last report, you won’t know for six months, well after any problems occurred. It would be devastating to small investors and retirees to see that things went south and they were not able to respond quickly to minimize losses. The larger corporations will be able to respond quickly as they will have access to the information, essentially insider information. Imagine ending the year with a million dollars in your investment portfolio then six months later, it’s down to half of that without any way to respond. Another attempt to give away the little guy’s money.

Bill Sanford. Sent from my phone.

William Schoen — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Schoen Leave reporting quarterly

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William Settle — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Settle Affiliation: Jun. 23, 2026 It's a very dangerous thing to allow to happen in today's economy the only reason for this is to allow businesses to hide their real financial situation

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William Simmons — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Simmons I think it is a very bad idea to change from quarterly reporting to 6 month or annual. Things change much too fast today to force investors to

wait 6 months to see the financial position of public companies. As usual, this change will favor the wealthy, who will have more access to the company's officers.

William Singer — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Singer I believe that a reduction reports is a horrible decision and I would like to maintain the current structure of four times a year. this lines up with quarterly reports and I believe that all investors should know what is going throughout the year.

William Skrocki Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Skrocki Do not change the rules from quarterly reports to anything less. Any change would benefit a few, priviliged people.

William Smith None — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Smith 4 times a year is best.

William Stevenson — Jun 23, 2026
Subject: S7-2026-15 Comments From: William Stevenson Affiliation: Jun. 23, 2026 Quarterly reporting is vital!

William Taylor — Jun 23, 2026
Subject: S7-2026-15 Comment From: William Taylor Affiliation: Jun. 23, 2026 I have been retired for 19 months and, as a retail investor, I rely on quarterly reports to manage and make decisions regarding my retirement accounts. A reduction in required transparency further opens the door to ever-increasing corporate - and government- corruption. William Taylor , retired airline pilot

Sent from my iPhone

William Timothy Mallory None — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Timothy Mallory The education of investors is of the most important tool we have to make sound knowledgeable secessions. It should be increased not suppressed.

William Vandermarel — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Vandermarel As an active investor, I depend on quarterly financial reporting to make informed investment decisions. Reducing this to twice a year is inadequate, especially with rapid changes due to AI implementation. This is even more crucial in the tech sector, where companies building AI infrastructure make major decisions that can quickly impact their financial position. Please do not make this change. Quarterly reporting is essential for

understanding my investments.

William Weaver Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Weaver As a retail investor, I rely on quarterly reports in order to make sound financial decisions. By allowing a reduction to the frequency of the required reporting, it puts me at a disadvantage along with all other investors. This is a bad decision for anyone or organization that invests in the future of any publicly traded companies and I do not support this idea. We need more transparency as partial owners, not less.

William Werkmeister — Jun 23, 2026
Subject: S7-2026-15 Comments From: William Werkmeister Affiliation: Jun. 23, 2026 Keep quarterly reports

Sent from my iPhone

William Wheatley Multiple Stock Holder — Jun 23, 2026
Subject: File No. S7-2026-15 From: William Wheatley In an age where transparency seems opaque at best and companies are reporting record profits, I believe it would be a step in the wrong direction to reduce quarterly reports to semiannually. Keeping investors up to date Monthly does seem extreme, but quarterly is just right. Right in the goldilocks zone. Companies own the majority of their own stock and are aware of what's going on, why are we keeping that information from investors? It just doesn't seem right especially if your retirement is involved.

Willie B Hadley Jr — Jun 23, 2026
Subject: S7-2026-15 From: Willie B Hadley Jr Affiliation: Jun. 23, 2026 I think that CEOs should continue to be forced to at least sign four times per year or more.

Willie Ross — Jun 23, 2026
Subject: S7-2026-15 From: Willie Ross Affiliation: Jun. 23, 2026 Keep the reporting as it stands. To many CEO are falsely reporting information. They are being covered by politicians. W. Ross investors Tennessee. Due to the evidence coming to light of secret deals done our environment, health, education, and the lives of people are thrown a side for greed of money. Manipulation of people abd the strange deaths and missing individuals who don't buy into their way of thinking.

Willis J. Blankenship Jr. The Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Willis J. Blankenship Jr. As an investor, I am against the proposal now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. This is a mistake! Reporting two times a year makes it impossible to make informed decisions when managing investments. These investments represent 20, 30, even 40 years or more of effort to create a sustainable retirement income that supports a

quality way of life. Investors do not have the luxury of just hoping it works out. As owners of a company through stock ownership we need and deserve quality and timely information to ensure the sustainability of our portfolio.

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willliam gustin CPA — Jun 23, 2026
Subject: File No. S7-2026-15 From: willliam gustin Reducing timely disclosure frequency by 50% is absolutely the wrong direction for every user of the information. I would think it would be obvious but. ...if not, please take my word for it.

Willliam Roberts user if newsletter — Jun 23, 2026
Subject: File No. S7-2026-15 From: Willliam Roberts I don't believe that having only two reports on earnings per year would be beneficical for investors. Too many factors effect compny performances.. ...investors need to be inormeded of both the positive and negative events that can affecct earnings and stock prices.

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willow Rose — Jun 23, 2026
Subject: S7-2026-15 Comments From: willow Rose Affiliation: Jun. 23, 2026 The six month period SEC is proposing will make things about as transparent as The Lincoln Memorial Reflection Pool! Keep It Quarterly! It's what Americans Want!
Thank you!
Willow Rose
Author
There is too much fraud already!

Willy Abrams — Jun 23, 2026
Subject: S7-2026-15 Comment From: Willy Abrams Affiliation: Jun. 23, 2026 Keep my reports quarterly

W. Abrams

Wilma Ortberg-Hansen — Jun 23, 2026
Subject: S7-2026-15 Comment From: Wilma Ortberg-Hansen Affiliation: Jun. 23, 2026 Quarterly reports! NO REASON TO KEEP THE PUBLIC IN THE DARK!
Wilma Hansen, Retired.

Respectfully,

Wilma Hansen

Winifred Mondshein — Jun 23, 2026
Subject: S7-2026-15 Comments From: Winifred Mondshein Affiliation: Jun. 23, 2026 I think you should leave quarterly reporting in place. Many companies count on this quarterly information to project costs, growth, etc.

Sent from my iPad

Woodward William — Jun 23, 2026
Subject: S7-2026-15 Comment From: Woodward William Affiliation: Jun. 23, 2026 The more time you give corrupt CEOs by not filing quarterly; increases the chance of the public being cheated out of their investments!

Sent from William (Billy)Hal Woodward's iPhone

Woody Pollard — Jun 23, 2026
Subject: S7-2026-15 Comments From: Woody Pollard Affiliation: Jun. 23, 2026 Keep reporting earnings quarterly!

Yahoo Mail: Search, Organize, Conquer

Work Gmail — Jun 23, 2026
Subject: S7-2026-15 Comment From: Work Gmail Affiliation: Jun. 23, 2026 Stephanie Horn, Consultant: Transparency is essential to reduce fraud and enable investors to make better decisions.

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writeme49 — Jun 23, 2026
Subject: S7-2026-15 Comments From: writeme49 Affiliation: Jun. 23, 2026 Keep reporting at quarterly level. Do not revert back to every 6 months level from the 1950's. We need to be properly informed.

Sent from my Galaxy

WV Lady — Jun 23, 2026

Subject: S7-2026-15 Comment From: WV Lady Affiliation: Jun. 23, 2026 Keep the reports coming quarterly. It’s beneficial to not only large companies but also to the mom and pop companies.

WYLMA DAVISON — Jun 23, 2026
Subject: S7-2026-15 Comment From: WYLMA DAVISON Affiliation: Jun. 23, 2026 We would be fighting EVEN MORE GRIFTING AND CORRUPTION

Yahoo Account — Jun 23, 2026
Subject: Comment on S7-2026-15 From: Yahoo Account Affiliation: Jun. 23, 2026 More reporting is better than less. Accountability is important! getting information sooner is better to tract trends in the market!

Yahoo! — Jun 23, 2026
Subject: S7-2026-15 Comment From: Yahoo! Affiliation: Jun. 23, 2026 Melinda Irhazy, CEO MI Shoer Farrier Service, Executer of Irhazy Estate Please keep reports Quarterly so I can make financial decisions in real time. Thank you

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Yenier Castaneda — Jun 23, 2026
Subject: File No. S7-2026-15 From: Yenier Castaneda Reducing the amount of regular corporate reporting directly hurts transparency between corporate management and shareholders. Six months is far too long for the owners of a company (the shareholders) to wait for accurate, verified financial updates. This rule will only widen the information gap and leave individual investors in the dark. Please preserve the current quarterly reporting requirements. Transparency is the foundation of fair public markets.

Yerik K — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yerik K Affiliation: Jun. 23, 2026 Quarterly reporting is best for non institutional investors, and institutional investors can still do better than the average investor. Do this and those in favor will eventually regret it.

Yerik Kaslow
yerik.kaslow@gmail.com

Yigal M Rechtman, Managing Partner, Rechtman Consulting LLC — Jun 23, 2026
1646 Federspiel Street
Fort Lee, NJ 07024
212-202-2548

www.rechtman2c.com
June 24, 2026
To: Vanessa A. Countryman, Secretary
Securities and Exchange
Commission, 100 F Street NE
Washington, DC 20549-1090
Via https://www.sec.gov/rules-regulations/publiccomments/s7-2026-15
Re: File No. S7-2026-15, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140, Semiannual Reporting
Dear Secretary Countryman:
Contents
GAAP and the FASB Conceptual Framework emphasize decision-usefulness, relevance, and timeliness. 2
The proposal increases information risk to investors. 2
The proposal would hurt investors, who are the central stakeholders of the SEC's disclosure regime. 3
The proposal is counterintuitive to the financial-reporting movement toward relevance. 3
PCAOB auditing standards should be considered separately, as audit and review standards, not GAAP. 4
Recommendation. 4
About Rechtman Consulting 4
We respectfully submit this comment in response to the Commission's proposed amendments that would allow Exchange Act reporting companies to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q.
We oppose the proposal because it would reduce the timeliness and relevance of public-company financial reporting, increase information risk for investors, and weaken the periodic reporting discipline that supports investor protection and market confidence.

GAAP and the FASB Conceptual Framework emphasize decision-usefulness, relevance, and timeliness.
Accordingly, the appropriate reference for "relevance" and "timeliness" is the FASB Conceptual Framework, not PCAOB auditing standards.
FASB Concepts Statement No. 8, Chapter 3, paragraph QC4, states that financial information must be relevant and faithfully represent what it purports to represent to be useful. Paragraph QC5 identifies relevance and faithful representation as the fundamental qualitative characteristics of useful financial information. Paragraph QC6 states that relevant financial information can make a di erence in users' decisions. Paragraph QC7 explains that financial information can make a di erence if it has predictive value, confirmatory value, or both.
Timeliness is also directly relevant. FASB Concepts Statement No. 8, Chapter 3, paragraph QC29, states that timeliness means having information available to decision makers in time to be capable of influencing their decisions, and that, generally, the older information is, the less useful it is.
The proposal would move financial reporting in the opposite direction. By permitting issuers to replace quarterly Form 10-Q reports with semiannual Form 10-S reporting, the Commission would reduce the frequency with which investors receive structured, comparable, GAAP-based interim financial information. The information may still eventually be disclosed, but it will be less timely, less capable of influencing current investment and voting decisions, and therefore less relevant.
The proposal increases information risk to investors.
The concept of information risk is especially important here. Information risk arises

because investors are outside the internal operations of management and must rely on financial reports and related disclosures to assess the issuer's financial condition, performance, liquidity, and risks.

This concern is consistent with FASB Concepts Statement No. 8, Chapter 1, paragraph OB5, which recognizes that many existing and potential investors, lenders, and other creditors cannot require reporting entities to provide information directly to them and therefore must rely on general purpose financial reports for much of the financial information they need.

That is the core investor-protection issue. Management has direct access to the issuer's books, records, accounting judgments, internal forecasts, controls, and operating trends. Public investors do not. The periodic reporting system reduces that distance by requiring

recurring, standardized, GAAP-based disclosure. Moving from quarterly reporting to semiannual reporting increases the time during which investors must make decisions without current GAAP-based interim financial statements.

The proposal would hurt investors, who are the central stakeholders of the SEC's disclosure regime.

The proposal would harm investors by increasing the gap between what management knows and what shareholders know. Investors would receive fewer mandatory interim financial reports, less frequent MD&A, less frequent updates about liquidity and capital resources, and fewer periodic disclosures regarding material trends and uncertainties.

This would particularly disadvantage ordinary investors. Large institutional investors may be able to obtain or infer information through alternative data, private research, analyst models, supplier and customer checks, or other market intelligence. Ordinary investors generally cannot. Reducing the frequency of mandatory public reporting therefore risks shifting informational advantage away from the public disclosure system and toward those with greater private research capacity.

That result is contrary to the investor-protection purpose of the federal securities laws.

The proposal is counterintuitive to the financial-reporting movement toward relevance.

Financial reporting has long involved a pendulum between reliability, now generally expressed through faithful representation, and relevance. In recent decades, standard setters and regulators have repeatedly emphasized that financial information must be useful to investors in making decisions. But usefulness requires more than eventual disclosure. It requires disclosure soon enough to matter.

The proposal is counterintuitive because it weakens the very quality it purports not to disturb: relevance. Under the FASB Conceptual Framework, information is relevant when it can make a di erence in users' decisions. Delayed information is less capable of making a di erence, especially in public markets where investors must make decisions continuously.

Semiannual reporting would therefore reduce the relevance of interim financial reporting by making it less timely.

PCAOB auditing standards should be considered separately, as audit and review standards, not GAAP.

Although PCAOB standards are not GAAP, they remain relevant to the investor-protection consequences of the proposal. Quarterly Form 10-Q reporting is accompanied by quarterly interim financial information and related review procedures. Reducing the number of required interim reports would reduce the frequency of the reporting and review discipline imposed on management, audit committees, and auditors.

That discipline matters because financial reporting is not merely a year-end event. Interim

reporting helps identify accounting issues, disclosure issues, liquidity concerns, internal-control concerns, and emerging risks on a more current basis. Reducing that cadence increases the risk that investors will learn of important developments later than they should.

Recommendation.

The Commission should not adopt the proposal in its current form. The better course is to retain mandatory quarterly reporting. Quarterly Form 10-Q reporting supports relevance, timeliness, comparability, investor confidence, and market e iciency.

If the Commission nevertheless proceeds, it should at minimum preserve quarterly reporting for accelerated filers and large accelerated filers, require clear investor approval before an issuer may elect semiannual reporting, require prominent disclosure that the issuer has reduced the frequency of GAAP-based interim reporting, and require quarterly disclosure of core financial information, liquidity, capital resources, material trends, and changes in internal control over financial reporting.

Investors are the principal intended beneficiaries of the public-company disclosure system. A proposal that reduces the frequency of mandatory public reporting increases information risk, widens the distance between shareholders and management, and diminishes the timeliness and relevance of financial information. For those reasons, we respectfully urge the Commission not to adopt the proposed semiannual reporting framework.

About Rechtman Consulting

Rechtman Consulting provides specialized forensic accounting and litigation-support services in matters involving audit malpractice, financial statement fraud, internal-control failures, and related accounting and disclosure issues.

~Page 4~

The firm assists counsel, companies, investors, and other stakeholders in evaluating whether financial statements, audit procedures, professional judgments, and related representations were consistent with applicable accounting, auditing, and professional standards. Its work includes analysis of alleged GAAP departures, audit failures, earnings manipulation, misstatements, omissions, management override, internal-control deficiencies, and damages-related accounting issues.

Rechtman Consulting brings a practical, evidence-based approach to complex disputes involving financial reporting, auditor conduct, and the reliability of financial information.

Respectfully submitted,

Yigal M. Rechtman, CPA, CFE, CITP, CISM

Managing Partner

~Page 5~

YinYang Yeeett — Jun 23, 2026

Subject: S7-2026-15 Comment From: YinYang Yeeett Affiliation: Jun. 23, 2026 How is this legal??? Unbelievable how much coroption is s this HORRIBLE NON QUALIFIED PRESIDENT CRIMINAL ILLEGAL ACTIONS AGAINST AMERICANS CONSTITUTION RIGHTS and LAWS be allowed!!!!!!!

---

yo bop — Jun 23, 2026

Subject: S7-2026-15 Comment From: yo bop Affiliation: Jun. 23, 2026 I am cwabs 2006-18...do you really think you can hide forever?...

YoJoe23 — Jun 23, 2026
Subject: S7-2026-15 From: YoJoe23 Affiliation: Jun. 23, 2026 JF, Business Consultant -

With as many problems as we have already with accounting irregularities...WHY would we want to encourage an environment where EVEN MORE of them are going to be committed?!?

Respectfully,
JF

Yolanda Vitale — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yolanda Vitale Affiliation: Jun. 23, 2026 Maintain the current reporting
This change is just kowtowing to elected officials and their personal gain.

Sent from my iPad

YolitaRipoll — Jun 23, 2026
Subject: S7-2026-15 From: YolitaRipoll Affiliation: Jun. 23, 2026 Keep them honest!!

Sent from my iPhone

Yolvana Palacios — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yolvana Palacios Affiliation: Jun. 23, 2026 My name is Yolvana P. I've been unemployed for nearly a year and the only way I have been afloat is with my investments. This would absolutely destroy any chances to keep going until I can find employment.

Youngbin Motley Fool Community — Jun 23, 2026
Subject: File No. S7-2026-15 From: Youngbin Less transparency is detrimental to shareholders. Keeping the reports high keeps investors informed

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Yuliana Konovalova — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yuliana Konovalova Affiliation: Jun. 23, 2026 Keep the quarterly reporting if you want to preserve this Republic. Fiscal recklessness historically leads to instability and to bloody revolutions. Don’t let the world lose the US this way.

Yusef Mamoojee — Jun 23, 2026
Subject: File No. S7-2026-15 From: Yusef Mamoojee Object to the proposal now on the table to

allow companies to elect to reduce the number of public-company reports from four times a year to just two. Remaining at four affords better transparency.

Yusuf Officewala — Jun 23, 2026
Subject: S7-2026-15 From: Yusuf Officewala Affiliation: Jun. 23, 2026 Enron was a major debacle. We don't want to see another such debacle when a lot of investors lost their savings and retirement funds. Do not revert to the same lax environment that made it possible.

Yusuf Officewala

Sent from my iPhone

Yvonne Colle-Burden — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yvonne Colle-Burden Affiliation: Jun. 23, 2026 It shouldn't be too difficult to keep the rule as is. It's financially feckless to take the time & money to change it. Because it's already been established for decades, quarterly signing isn't an additional financial hardship upon investment companies. As an investor, I expect to see how my portfolios are doing 4 times a year. Given the responsibilities and earnings packages CEOs receive, I shouldn't be the one burdened to seek quarterly financial information out. Please keep the quarterly reports rule as is.

Yvonne
Sent from my iPhone

Yvonne Jennings — Jun 23, 2026
Subject: File No. S7-2026-15 From: Yvonne Jennings No, nae NEVER!!!!

Yvonne Stuart — Jun 23, 2026
Subject: S7-2026-15 Comments From: Yvonne Stuart Affiliation: Jun. 23, 2026 I think quarterly reporting is better for investors, and gives investors a more accurate look at how a company is doing. I simply see no benefits to investors to change reporting to 6 months. With all the technology tools available it is much easier to provide these reports than ever before. What are companies trying to hide. This is not fair to basic investors.

Yvonne Stuart

Z Quest — Jun 23, 2026
Subject: File No. S7-2026-15 From: Z Quest Less transparency is and never has been good for investors. This proposal doesn't affect how companies operate, just how much investors know about

their operations. It decreases transparency (and therefore accountability), makes investors/owners less informed and thereby increases volatility (less info, less frequently = bigger surprises, stronger reaction).

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z. alexi editor, topical nonfiction — Jun 23, 2026
Subject: File No. S7-2026-15 From: z. alexi Reducing reporting requirements allows an easier task for billionaires to become trillionaires. Many ppl become rich by cheating~~lying on tax returns; cheating customers; not paying subcontractors & other workers; not paying overtime, &c. We want information as often as an accountant can produce it~~EVERY 3 MOS or EVERY 4 MOS. Wouldn't we all like to snap our fingers & get to do 1/2 the work we were hired to do? NOT A CHANCE! Do yr job by continuing to inform investors every 2 or 3 mos~~that's timely. Your fiddling-around proposal [while Wall St burns] isn't even a good try~~u have no reason for yr proposed change..."LAZY" is not an acceptable reason. There, z . alexi 6/23/26

Zac Stempson — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zac Stempson Reducing the required reporting from four times a year to two times a year would be a huge mistake. In this time of eroding democracy, it would only further the degradation of our institutions and society by allowing capitalism to reign unbridled. The federal government has already stripped too many guardrails in the last two years.

Zach Border — Jun 23, 2026
Subject: S7-2026-15 Comments From: Zach Border Affiliation: Jun. 23, 2026 We, the people, are well aware that the greedy and unscrupulous would love to remove our oversight. But we have already tried their way. And hardworking, everyday Americans got literally robbed.
So we don't do things that way, anymore.
Keep the oversight and keep the penalties intact. Anyone opposed to keeping them IS IN LEAGUE with those would-be criminals.

Zach Griffin — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zach Griffin Removing data points reduces data quality, creates serious opportunity for data skewing and generally obscures investors' abilities to make sound, informed decisions. This proposal will not be benefit investors, it is infact, a net negative and will actively harm investors be restricting their access to information that should be available.

Zachary Cassell Retail Investor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zachary Cassell Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing frequency of reporting requirements weakens the connection between companies and their owners.

Zachary Fortney — Jun 23, 2026

Subject: S7-2026-15 Comments From: Zachary Fortney Affiliation: Jun. 23, 2026 Zachary Fortney, Inventory, seems unjust; it helps give more data points for the company which may lead to more insider trading and perhaps less retail trading.

Zachary Keith — Jun 23, 2026
Subject: S7-2026-15 Comment From: Zachary Keith Affiliation: Jun. 23, 2026 My name is Joseph Gonzales and I'm an account manager for a software company. This change does nothing but encourage fraud and hurt everyday investors like myself. I beg you to revert this change and do what's right for everyone.

Zachary McKiernan — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zachary McKiernan This is a terrible idea. Reporting should continue to be on a quarterly basis, if not MORE often. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Less information rarely creates better-informed owners and only increases uncertainty. In times like these, the we need less uncertainty, not more.

Zack Han — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zack Han I support transparency for investors so that we may make well-informed decisions. Please don't hamper transparency, communication, and fairness. Thank you.

Zackary O'Connor — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zackary O'Connor A reduction in transparency will lead to less over sight and allow short term reckless behavior to go unnoticed for longer. Reducing earnings reports is not the answer, if compaines need mechanisms to focus on long term goals then we should create those mechanisms rather then simply removing reporting requirements.

Zaid Ali — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zaid Ali Regular and relevant reports assist in securing monies invested. This is the essence of successful investing for the individual investor. Reducing reports unravels key checks and balances leaving management with opportunities for actions that do not benefit the listed companies or their shareholders

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Zaki Saad — Jun 23, 2026
Subject: File No. S7-2026-15 From: Zaki Saad I disagree with the limitations proposed as it would limit transparency and act the public interest. This proposal would limit the information needed for investors to stay updated.

Zane Suttmore — Jun 23, 2026
Subject: Enraged S7-2026-15 Comment From: Zane Suttmore Affiliation: Jun. 23, 2026 Are you serious? Even if quarterly isn't appropriate for WHATEVER reason, you want companies with all their power and money to have LESS transparency? Are you off your rocker? Do not do this. I work in public health, I'm incredibly familiar with public health disasters that happened for the sake of profit. Following the money let's these things be uncovered and an extra 3 months of lead time is not helpful when things hit the fan. On top of that, with companies being granted power up down left and right, the people that literally build these companies deserve to see what the heck is going on, as does the rest of the populace that needs to share a world with them. Ma and Pop-pop down the road don't need to be sharing how many blueberries they sold at harvest but you bet your last dollar companies that are literally giving money to politicians need to.

Zane Suttmore
Data Coordinator/Statistician

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zeki bikim — Jun 23, 2026
Subject: File No. S7-2026-15 From: zeki bikim It is fine to . report twice a year. Businesses are subject to variation, reporting 4 times a year does not improve investment decision. Most investors make money on the long term fundamentals and business model. The quarterly reporting is only good for the broker fee. The stock market lives from buying and selling. Its not needed. Once a person is well informed he buys and keeps it for 5 years no need to look daily at news.

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zen — Jun 23, 2026
Subject: S7-2026-15 From: zen Affiliation: Jun. 23, 2026 I am a Supply Management Coordinator for a local hospital in Knoxville, Tennessee.

I have personally witnessed corruption that was made much easier to conceal due to the low number of reports required annually.

At one point, we discovered that the director and floor manager of my department had “misplaced” slightly over $1 million worth of surgical supplies over the span of two years.

To provide context, our department’s baseline aggregate annual operating expense is only $3 million.

After extensive interviews and a third-party audit, we found that it had become second nature for our director to instruct the floor manager to falsify supply records prior to quarterly reports.

Interviews with operational staff indicated that these falsifications were typically carried out within the week leading up to the reports, sometimes as late as the night before they were due.

Given my familiarity with these figures and the size of the institution I work for, I recognize that it may not be a primary target of the proposed changes. However, I strongly believe that similar patterns apply to organizations of all sizes.

Consistent reporting and firm deadlines are among the most effective deterrents to corruption and fraud.

The proposed changes open the door to Enron-like behavior, and the technological advancements we are witnessing provide ample means to support consistent reporting.

Lowering the frequency of reporting benefits only those engaging in misconduct and poses a direct threat to fair business practices, national economic stability, and the public at large.

Sent from Proton Mail for Android.

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zombiesquad865 Shaw — Jun 23, 2026
Subject: S7-2026-15 Comments From: zombiesquad865 Shaw Affiliation: Jun. 23, 2026 I am for keeping accountability open & within a decent range. Keeping it quarterly does this. We want full disclosure.
Velma Shaw

_Ed.D. J. Mark Carper — Jun 23, 2026
Subject: S7-2026-15 From: _Ed.D. J. Mark Carper Affiliation: Jun. 23, 2026 Please keep quarterly reporting in place to keep the big boys honest!
J. Mark Carper, Ed.D.
Licensed Psychologist
in Massachusetts (Ret.)

_Ed.D. J. Mark Carper — Jun 23, 2026
Subject: S7-2026-15 Comments From: _Ed.D. J. Mark Carper Affiliation: Jun. 23, 2026 Please keep quarterly reporting in place! Keep the Big Boys honest!

DDS David Kurtzman — Jun 22, 2026
Subject: S7-2026-15 Comments From: DDS David Kurtzman Affiliation: Jun. 22, 2026 Why join the corruption that is sweeping the country? Be the adult in the room, please. This is not good for anyone. Please keep quarterly reporting.

Thank you.

David Kurtzman, DDS

Elizabeth Klinke — Jun 22, 2026
Subject: S7-2026-15 Comments From: Elizabeth Klinke Affiliation: Jun. 22, 2026 Now more than ever, we need to keep people accountable. CEOs get paid an ungodly sum of money to do their jobs. Their salaries and perks have skyrocketed especially in comparison to their lower level employees. The least they can do is actually DO their jobs. Lying is NOT ok w regular Americans. Using the public money for personal gain is heinous. Prove you are acting appropriately. Dr Elizabeth Klinke, physician, single mom of 3 boys, trying to raise decent men—more difficult in today's climate. Do the right thing.

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disclaimer#001

Gail Hoag — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gail Hoag Affiliation: Jun. 22, 2026 Quarterly reporting is a must. One Enron was enough!

GSH

Gakieta Rahe — Jun 22, 2026
Subject: File No. S7-2026-15 From: Gakieta Rahe Don't the billionaires have enough money! My little bit of money is not going to help them but it may keep me out of the poor house! Leave it quarterly!!

III Martin A. Marsteller Erickson — Jun 22, 2026
Subject: S7-2026-15 From: III Martin A. Marsteller Erickson Affiliation: Jun. 22, 2026 I'm a retired

Pharmacist, microbiologist, and hold a Master of Divinity degree. I've led and directed Regulatory Affairs Departments in the Pharmaceutical industry. I've seen the prevarication and manipulation perpetrated by wrong doers at the highest levels of management. Rolling back this requirement would be a travesty, opening the door yet wider to opportunists who would flaunt the law and regulations to their personal enrichment and subversion of oversight and restraints necessary to protections of our free and open society. Do not do this.

Martin A. M. Erickson, III

Michelle Balzer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michelle Balzer Affiliation: Jun. 22, 2026 Do the right thing. It's that simple.

Michelle Balzer

Coldwell Banker Realty
One, Five, Ten, Twenty-Five Million Dollar Club
Presidents Club 2017
International Diamond Society 2024, 2020-2018, 2016-2014
International Sterling Society 2023-2021
Certified Relocation Specialist
Former President Bexley Eastmoor Berwick Realtor Association
614-581-8346 mobile
Michelle.Balzer@kingthompson.com
View my website!

Read my blog!

Watch me on Good Day Marketplace!
Watch my video business card!
Wire Fraud is Real. Before wiring any money, call the intended recipient at a number you know is valid to confirm the instructions. Additionally, please note that the sender does not have authority to bind a party to a real estate contract via written or verbal communication.

Nenette Mercado Jessup — Jun 22, 2026
Subject: Subject: Preserve Quarterly Reporting Requirements to Protect Investors From: Nenette Mercado Jessup Affiliation: Jun. 22, 2026 Chair and Commissioners

U.S. Securities and Exchange Commission

100 F Street, NE

Washington, DC 20549

Dear Chair and Commissioners,

The Securities and Exchange Commission exists for a clear purpose: to protect investors, maintain fair and orderly markets, and ensure companies provide timely and accurate information to the public.

Quarterly reporting is essential to fulfilling that mission.

As an individual investor, taxpayer, and citizen, I depend on transparent and timely disclosures to make informed financial decisions. In today's economy, six months is too long for investors to wait for meaningful information about a company's financial condition, risks, debt levels, operational challenges, or material events.

Reducing reporting frequency would widen the information gap between corporate insiders and the investing public, increase uncertainty, and weaken accountability. It would create greater opportunities for unethical behavior to go undetected and would disproportionately harm ordinary Americans whose retirement accounts, pensions, and savings are invested in the market.

Strong disclosure requirements are not a burden on investors—they are a safeguard for them.

Government agencies have a responsibility to serve the public interest by ensuring transparency and protecting citizens from fraud, manipulation, and unethical corporate conduct. The SEC's role is not only to support capital formation, but also to ensure that markets remain fair for all participants, not just those with privileged access to information.

I urge the Commission to preserve quarterly reporting requirements and continue prioritizing the protection of American investors.

Respectfully,

Remzonette M. Jessup
Indianapolis, IN

Robert Tate — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Tate Affiliation: Jun. 22, 2026 Quarterly reports are th e only path to transparency on the Stock Market!!

Robert Tate
PROforma Print It
205-981-3500
205-567-4554 Cell

Sr. Michael Lopez — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sr. Michael Lopez Affiliation: Jun. 22, 2026 THE GREED OF MANKIND WILL BE MANKIND'S OWN DEMISE!!!

!rene Marchionni — Jun 22, 2026
Subject: S7-2026-15 From: !rene Marchionni Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY !!!

/ — Jun 22, 2026
Subject: File No. S7-2026-15 From: / we need our retirement ><

3bolts — Jun 22, 2026
Subject: S7-2026-15 Comments From: 3bolts Affiliation: Jun. 22, 2026 Keep Financials quarterly. Stay as transparent and honest as possible. Brenda Bolton, teacher retiree who will need my investments to remain healthy for the future,

and trustee for my 87 year old mother who depends on her
investments for assisted living and daily life expenses.

Sent from my Galaxy

A Duns — Jun 22, 2026
Subject: S7-2026-15 Comments From: A Duns Affiliation: Jun. 22, 2026 Amanda Dunsford self employed investing for individuals isnt easy as it is and the up and coming generations are not going to want to take that chance learning all of the info without any kind of teacher as it it then you want to further the risk. Big company's serve no purpose investing if all the little investors dont participate in any of it. Driving more anxiety into the situation by furthering the dates will eventually quickly collapse the whole system. It bad enough there isnr any real education on the subject as it is the people running these company's are going to get old and pass on then who's going to fill the void no one because your constantly removing any part that makes it intriguing to participate.

A. L. Keime — Jun 22, 2026
Subject: S7-2026-15 Comment From: A. L. Keime Affiliation: Jun. 22, 2026 Gee, I wonder who will benefit from this grand plan?

Al Keime

A.J. Samusson — Jun 22, 2026
Subject: S7-2026-15 From: A.J. Samusson Affiliation: Jun. 22, 2026 Keep Quarterly reporting!

Kind regards,

Jane Samusson

A.S. Freedman — Jun 22, 2026
Subject: S7-2026-15 Comment From: A.S. Freedman Affiliation: Jun. 22, 2026 My name is Ann Freedman.
I'm a small business owner in New York. I'd like to know what your opinion is when it comes to quarterly reporting?

Aaron Kahn-Bork — Jun 22, 2026
Subject: S7-2026-15 Comments From: Aaron Kahn-Bork Affiliation: Jun. 22, 2026 A high degree of transparency is what makes our country's economic system democratic. Why cut that transparency in half? It's anti-American.

Aaron Olson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Olson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This change props up the economy in the short term, helps insiders, and relieves a reporting burden, but it allows rot to fester while shareholders and the little guy is left holding the bag.

Abbie Campsie — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Abbie Campsie Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Shareholders and the public have the right to know what is happening with their stock or if they want to invest.
Please do not allow companies to begin potentially deceitful business practices and hide it with your new proposal

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Abel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Abel Affiliation: Jun. 22, 2026 I support the current policy that CEOs report quarterly to the SEC.

Abelardo Bermudez
McAllen, TX USA

Abigail Dutton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Abigail Dutton Affiliation: Jun. 22, 2026 My name is Briana and I am a hard working American tax payer. I feel like what you are doing is wrong. There are no benefits for the majority of people in changing the reporting from quarterly to bi yearly you are just making it easier for the 1% to get richer on the back of the 99. I am appalled by this behavior but not surprised
Maybe in order to understand mankind we have to look at that word itself. MANKIND. Basically, it's made up of two separate words "mank"and "ind." What do these words mean? It's a mystery and that's why so is mankind.
--Jack Handy Deep Thoughts

Abigail Dutton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Abigail Dutton Affiliation: Jun. 22, 2026 My name is Abigail and I am a hard working American tax payer who supports her family. I feel like what you are doing is wrong. There are no benefits for the majority of people in changing the reporting from quarterly to bi yearly you are just making it easier for the 1% to get richer on the back of the 99. I am appalled by this behavior but not surprised

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abqshirl — Jun 22, 2026
Subject: Comment on S7-2026-15 From: abqshirl Affiliation: Jun. 22, 2026 Please keep the quarterly reports. I remember my family as well as my parents, other relatives, and friends losing money we never recovered back in the 1960's, and do not want to see it happen again.
Thank you for your time and attention,
Shirley McIntyre, retired, Albuquerque, New Mexico

Sent from my Galaxy

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abrewer427 — Jun 22, 2026
Subject: S7-2026-15 Comments From: abrewer427 Affiliation: Jun. 22, 2026 Do NOT change the quarterly reporting !! There is no reason to have less transparency!!!

Sent from my Galaxy

Adam Crane — Jun 22, 2026
Subject: S7-2026-15 Comments From: Adam Crane Affiliation: Jun. 22, 2026 Adam Crane, cell biologist,. Please end quarterly reporting so CEOs can finally start doing long term planning over short term gains and to be allowed to invest back into the business instead of running it into the ground and panic layoffs for the sake of short term gains

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Adam Muckenfuss — Jun 22, 2026
Subject: S7-2026-15 From: Adam Muckenfuss Affiliation: Jun. 22, 2026 Keep it!

Adele Visaggio — Jun 22, 2026
Subject: S7-2026-15 Comment From: Adele Visaggio Affiliation: Jun. 22, 2026 Sirs:
I am concerned about my retirement funds managed by investment companies that rely on accurate and timely quarterly reporting. We are owners of these companies we have invested in and deserve quarterly and accurate information. Right now there are too many billionaires running companies who are autocratic in nature that have no scruples in taking advantage of the little guy. Avoid another Enron. Stick to quarterly reporting and keep companies honest.

Thank you,

Adele Visaggio
St Petersburg, FL

Sent from my iPhone

Adrienne Brietzke — Jun 22, 2026
Subject: S7-2026-15 Comments From: Adrienne Brietzke Affiliation: Jun. 22, 2026 Trying to hide corruption?

Adrienne Brietzke — Jun 22, 2026
Subject: S7-2026-15 Comment From: Adrienne Brietzke Affiliation: Jun. 22, 2026 MAINTAIN TRANSPARENCY! This is the same **** that caused WS to crash and bankrupted the country.

Adrienne Fernandes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Adrienne Fernandes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We are so very sick and tired of the money-grabbing, corruption and lying re all the taxpayers $$$$ and play-for-pay schemes. The middle class is shrinking. We are entering another Gilded Age. The disparity between the uber-rich and the poor is disheartening, to say the least. This field is rife with fraudulent monies, without these guardrails it will be akin to the proverbial fox in the henhouse.
Thanks for your time
Respectfully, Adrienne Fernandes.

Adrienne Young — Jun 22, 2026
Subject: S7-2026-15 Comments From: Adrienne Young Affiliation: Jun. 22, 2026 So much corruption in every agency..have some backbone..stop rubberstamping every change that weakens dmocracy, accountability

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ahhuot — Jun 22, 2026
Subject: S7-2026-15 From: ahhuot Affiliation: Jun. 22, 2026 Quarterly should stay.

Sent from my Galaxy

Aiden Hunter — Jun 22, 2026
Subject: S7-2026-15 From: Aiden Hunter Affiliation: Jun. 22, 2026 The stock market is volatile as is is it seriously a good idea to break down what little trust we have in the market. How far until the dollar dies?

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ak K — Jun 22, 2026
Subject: S7-2026-15 From: ak K Affiliation: Jun. 22, 2026 Remember ENRON

Sent from my T-Mobile 5G Device
Get Outlook for Android

AL — Jun 22, 2026
Subject: SEC NO CHANGE From: AL Affiliation: Jun. 22, 2026 QUARTERLY

Al Anderson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Al Anderson Affiliation: Jun. 22, 2026 Totally against it. Can't believe it's even in consideration. If anything it should be going the other way. To monthly reporting! Al Anderson

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AL Raamy — Jun 22, 2026
Subject: S7-2026-15 Comment From: AL Raamy Affiliation: Jun. 22, 2026 Not good idea. It will cost the middle class and poverty class while continuing to support THE DESIRES of the wealthy, and ultra wealthy. Which is a minority thatcwill do fine with the lower classes being properly informed and compensated.

Alan Coulombe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Alan Coulombe Affiliation: Jun. 22, 2026 Do not cut back on their reporting. If anything , it should be monthly reports just to keep investors up to date to either sell or buy their stock.

Alan Kriesel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Alan Kriesel Affiliation: Jun. 22, 2026 Continue quarterly reporting, so do the board of directors get a 50% cut in pay for only doing half as much? Yeah I didn't think so!

Sent from my iPhone

ALAN LEVI — Jun 22, 2026
Subject: Comment on S7-2026-15 From: ALAN LEVI Affiliation: Jun. 22, 2026 Please continue quarterly reporting. What has worked for the past 50 years should continue. Corporations are very good at taking care of themselves. Small investors need the help and protection. Thank you.

Alan Levi

Alan Robbins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Alan Robbins Affiliation: Jun. 22, 2026 Semi annual reporting will blindside investors and keep vital data from them for too long a period. Quarterly reporting is reasonable and should be kept in place.

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alan wellman — Jun 22, 2026
Subject: S7-2026-15 Comment From: alan wellman Affiliation: Jun. 22, 2026 Keep quarterly reports. We need accountability for performance.

Sent from my iPhone

Alana Kelley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Alana Kelley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow companies to report to investors only twice a year. This is absurd, and does not protect consumers! We need to be able to protect our investments in order to live quality lives w a minimum of quarterly reports! WHY could they possibly want to take this away except to hurt the people? Their customers!? Do not let this happen!
Rev Alana Kelley

Albert — Jun 22, 2026
Subject: S7-2026-15 From: Albert Affiliation: Jun. 22, 2026 No reason to reduce required reporting. Trust but verify

Albert A Camerato
617-968-1122

Albert P Mikutis Jr — Jun 22, 2026
Subject: S7-2026-15 From: Albert P Mikutis Jr Affiliation: Jun. 22, 2026 Keep it transparent Please and Quarterly as it is now

Yahoo Mail: Search, Organize, Conquer

Albert P Mikutis Jr — Jun 22, 2026
Subject: S7-2026-15 Comments From: Albert P Mikutis Jr Affiliation: Jun. 22, 2026 %0 help the middle lower classes. Maintain quarterly Or be non patriotic. Your choice.

Yahoo Mail: Search, Organize, Conquer

Aleta Hancock — Jun 22, 2026
Subject: S7-2026-15 Comment From: Aleta Hancock Affiliation: Jun. 22, 2026 I'm an investor and retired. Investors should have the most timely information as possible not less.

A. Hancock

ALEXANDER TYLER PIERCE — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: ALEXANDER TYLER PIERCE Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are not just paperwork. They are one of the few tools ordinary Americans have to see what is actually happening inside the companies that shape our economy, retirement accounts, jobs, and future.
When people in positions of power talk about reducing disclosure requirements, I would ask them to think beyond the next election cycle and consider the long-term consequences.
What if less transparency leads to more fraud, more hidden risks, and larger financial collapses that could have been detected earlier?
What if a young family invests their savings believing everything is healthy, only to discover critical information was delayed or hidden until it was too late?
What if the next major corporate failure grows larger because warning signs were unavailable to the public for months or years?
History repeatedly shows that transparency creates accountability. Accountability creates trust. Trust creates strong markets.
The people proposing these changes may believe they are reducing burdens on businesses, but every regulation has second and third-order consequences. A decision made today can ripple outward for decades.
I would encourage lawmakers, regulators, senators, and members of Congress to ask themselves a simple question:
What kind of system do you want your children and grandchildren to inherit?
Because one day none of us will be here. The laws we pass, the institutions we strengthen or weaken, and the precedents we create will remain long after our names are forgotten.
A legacy is not built by making information harder for citizens to access. A legacy is built by empowering people to make informed decisions.
Quarterly disclosures help create transparency, confidence, and accountability. They provide regular insight into company performance and allow investors, analysts, employees, and the public to identify trends, risks, and opportunities in a timely manner.
Removing or reducing access to that information would not strengthen trust in our markets. It would weaken it.
The SEC should preserve quarterly disclosures and continue supporting transparency for all market participants. Information should flow to the public more freely, not less. Strong markets depend on informed citizens, and informed citizens depend on access to timely and reliable information.

Alexandra Ortiz — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Alexandra Ortiz Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
That's blocking information that's important for money growth.

Alexandra Rivera — Jun 22, 2026
Subject: S7-2026-15 comments From: Alexandra Rivera Affiliation: Jun. 22, 2026 Alexandra Rivera, Associate Dean. Keep the reporting quarterly. Transparency is key to ethics. Not having access to information but every six months enables detrimental actions to time to do damage. Please consider the consequences. Thank you.

Alexi Allen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Alexi Allen Affiliation: Jun. 22, 2026 Everyone should have equal access to non-confidential financial information that could impact their investments and retirement savings. With the anticipated decline in social security payments over the upcoming decades, being able to privately invest is probably the only thing that will allow younger people now to retire in the future.

Alexi Allen, EIT, GIT

Alexis Mullane — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Alexis Mullane Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The US stock exchange has a history of an upward trend, and some transparency, let's keep the quarterly earnings reports to increase consumer to company communications. It's not perfect yet offers some accuracy and further incentive for the company to stay focused on the mission, and to use the money with better business decisions.

Alice Morrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Alice Morrison Affiliation: Jun. 22, 2026 None of this sounds legal at all. I keep praying to God we get some relief from these crooked Trump magga dealings, for that is what they are. I keep thinking, "at least they did something about Watergate." !!

Alicia Santos — Jun 22, 2026
Subject: S7-2026-15 Comment From: Alicia Santos Affiliation: Jun. 22, 2026 Keep the reporting of public companies quarterly !! Transparency every 3 months keeps the financial bosses too the line & do what's right for all investors big & small.

Aliska Gibbins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Aliska Gibbins Affiliation: Jun. 22, 2026 Transparency is already so low! Keep quarterly reports!

Sent from my iPad

Alison Bukata — Jun 22, 2026
Subject: S7-2026-15 From: Alison Bukata Affiliation: Jun. 22, 2026 I'm all for less paperwork, but not in this case. History has shown over and over again that less accountability means more problems. Keep the reporting requirements where they are.

Alison Bukata, Esq.
315-383-6426

Alison Gase — Jun 22, 2026
Subject: S7-2026-15 From: Alison Gase Affiliation: Jun. 22, 2026 Reporting must be, at the least, quarterly, but justice and financial accountability demand that reporting be at least monthly to prevent fraud and theft against stakeholders!!! SEC, DO YOUR JOB! PROTECT VULNERABLE INVESTORS!!!

Sent from my iPhone

Alissa Rubin — Jun 22, 2026
Subject: File No. S7-2026-15 From: Alissa Rubin This hurts investors and has no benefit except to companies' paperwork cycle. Do not approve this proposal which is so clearly not in the favor of everyday investors.

Alix Sehr-Stewart — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Alix Sehr-Stewart Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is unconscionable and rigs the playing field against small investors! I can't imagine a worse decision in today's investment environment. Quarterly reports are essential and must not be discontinued.

Allan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Allan Affiliation: Jun. 22, 2026 Knowledge is power. If I don't know what is happening in a company how can I know what to do? Buy/Sell/Hold

Sent from my iPhone

ALLEN EDWARDS — Jun 22, 2026
Subject: S7-2026-15 Comment From: ALLEN EDWARDS Affiliation: Jun. 22, 2026 KEEP IT

QUARTERLY. SEC IS PULLING AS FAST ONE ON THE AMERICAN PEOPLE. THEY WANT TO CONDUCT INSIDER TRADING ON THE DOWN LOW.!!!!....,. allenedwards286@yahoo.com

Yahoo Mail: Search, Organize, Conquer

ALLEN K. — Jun 22, 2026
Subject: S7-2026-15 Comment From: ALLEN K. Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY. SEC IS PULLING AS FAST ONE ON THE AMERICAN PEOPLE. THEY WANT TO CONDUCT INSIDER TRADING ON THE DOWN LOW.!!!!....,. allenedwards286@yahoo.com

Allen K Edwards

ALLEN MOON — Jun 22, 2026
Subject: S7-2026-15 Comment From: ALLEN MOON Affiliation: Jun. 22, 2026 This is a bunch of hogwash. We have the right to know quarterly. Time for the big wigs to stop this crap. We the people are sick of this crap

Yahoo Mail: Search, Organize, Conquer

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allen tweddle — Jun 22, 2026
Subject: S7-2026-15 Comments From: allen tweddle Affiliation: Jun. 22, 2026 ...don't make it easier for the criminals!

Yahoo Mail: Search, Organize, Conquer

Aloma Arp — Jun 22, 2026
Subject: S7-2026-15 Comments From: Aloma Arp Affiliation: Jun. 22, 2026 Aloma Arp ret Real Estate Office Sales Manager Keeping people honest is hard enough today with out govt agencies adopting easier reporting. You all know reporting four times a year gives less time to fudge accounts. Don’t do it SEC. Four times a year just to sign your name is not that much work!!!!

Alvin Cooley — Jun 22, 2026
Subject: S7-2026-15 From: Alvin Cooley Affiliation: Jun. 22, 2026 If they’re committing fraud, they need to be locked up. They didn’t make the quarterly report reports. !

Sent from my iPhone

Alyce Ronerts Retired insurance executive and professor — Jun 22, 2026
Subject: File No. S7-2026-15 From: Alyce Ronerts Please do not change the rules to semiannual reporting. Quarterly reporting is essential. Corporations have the. Only and the manpower to handle quality reporting. It needs to be maintained for the benefit of all stakeholders. Thank you.

Alyss Grear — Jun 22, 2026
Subject: S7-2026-15 Comment From: Alyss Grear Affiliation: Jun. 22, 2026 If it ain't broke don't fix it: apply broadly

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Amanda Bost — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amanda Bost Affiliation: Jun. 22, 2026 My name is Amanda Bost. I'm an attorney. This issue matters to me because prices are rising exponentially and my family needs every penny of my hard earned savings to stay afloat. Do not change the quarterly reporting system; we need more transparency, not less.

Amanda Davison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amanda Davison Affiliation: Jun. 22, 2026 No they need to be held accountable for what they make every quarter so they can't hide any money away from being taxed

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Amanda Freitas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amanda Freitas Affiliation: Jun. 22, 2026 Quarterly reporting alone is not enough to hold corporations responsible; to reduce even that is clearly a move intended to further advantage the powerful few, not We The People. The greed
and corruption here is so deep and disgusting. It cannot stand. KEEP IT QUARTERLY!

Amanda Freitas

Amanda Loper — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amanda Loper Affiliation: Jun. 22, 2026 Continue quarterly reports!!!

AMANDA MERRIMAN — Jun 22, 2026
Subject: S7-2026-15 Comment From: AMANDA MERRIMAN Affiliation: Jun. 22, 2026 Quarterly reporting must stay in place to protect the investor. I am a small investor and depend on secure investment returns as part of my retirement income. I can't risk what happened to me in the early 2000's when the markets crashed due to faulty reporting of earnings. Sadly, there need to be sanctions for false reports. Hold their feet to the fire.
Amanda Merriman
464 Essex Park Circle

Franklin, TN37069

Amber Taylor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Amber Taylor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: please stop this. We deserve to know what is happening!

Amber Westholder — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amber Westholder Affiliation: Jun. 22, 2026 Amber Westholder
Community Associate 3
Keeping quarterly reports (Form 10-Q) matters because they provide a standardized, transparent, and legally binding mechanism for companies to disclose ongoing financial performance and risks. This frequent cadence levels the playing field between institutional and retail investors, deters fraud by maintaining regular public scrutiny, and lowers the cost of capital by reducing market uncertainty.

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amcquaid — Jun 22, 2026
Subject: S7-2026-15 Comments From: amcquaid Affiliation: Jun. 22, 2026 There is good reason as to why we enjoy quarterly corporate reporting. So the question is simple; Why revert back to a failed system?
Thank you

Arthur McQuaid

Sent from my Galaxy

Ameena Meer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ameena Meer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
individual investors deserve access to the same information as corporate entities, without that, yet again, this becomes a way to destabilize the economy and the investments of millions of Americans.

Amelia McRush — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amelia McRush Affiliation: Jun. 22, 2026 YES ,Every one should be accountable for their Actions,and if we in the Dark, **** with all the Misdirection we are Getting it's Hard enough to Tell whoes Lying 🤫 So No Big Cirporation Should NOT be Allowed to

Keep us in the Dark ,NoooooooooooooooooooWay !

Amos M — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amos M Affiliation: Jun. 22, 2026 Amos, work in retail, this matters because it impacts us working folk. People like me whose companies can just go dark can turn around and have negative impacts on our pay and ability to make money. Market monopolies and fair business competition, and if this makes the markets get bad your average person like myself can have a much harder time buying just simple stuff we need day to day reducing profits and money moving through overall economy locally and nationally.

Sent from my iPhone

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amparo garcia — Jun 22, 2026
Subject: S7-2026-15 Comment From: amparo garcia Affiliation: Jun. 22, 2026 MY NAME IS AMPARO GARCIA. I AM A CAREGIVER. WE NEED TRANSPARENCY. THESE COMPANIES NEED TO REPORT TO UPHOLD HONESTY AND TRUST.

Sent from my iPhone

Amy Celento — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Amy Celento Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures hello me make INFORMED investment decisions and must continue being required. Transparency is key to me and I rely on the SEC to help individual investors, like myself, stay informed.
Please maintain the existing reporting requirements.

Thank you!

Amy Clayton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amy Clayton Affiliation: Jun. 22, 2026 This matters to me as I have money invested for my retirement. Going blind for 6 months could potentially hurt an account. - Amy Clayton

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Amy Craig Bustamante — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amy Craig Bustamante Affiliation: Jun. 22, 2026 It was set this way to give "transparency" for those willing to put their cash on the line.. allowing peoples investment to sit without update is not good practice and will cause many investors (regardless if they are prepared to lay down 1$ or several hundred thousand) to have cold feet if not able to see how the business is trending on a somewhat regular basis...I would definitely reconsider this proposal

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Sent with GMX Mail app

Amy Foster — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amy Foster Affiliation: Jun. 22, 2026 Keep the reporting quarterly. Accountability is important.

Amy Goodspeed — Jun 22, 2026
Subject: S7-2026-15 Comment From: Amy Goodspeed Affiliation: Jun. 22, 2026 Please keep the reports on a quarterly basis. It would be unfair to investors not to know how the business is actually performing. A report produced 6 months later does not help anyone.
sincerely,
Amy Goodspeed
2355 Whitman Road, Suite F
Concord, CA 94518

Amy Hower — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Amy Hower Affiliation: Jun. 22, 2026 Stick with quarterly reporting! We see the corruption, stock manipulation, president claiming no limits to his power, and also trying to drive decisions of feds reserve board regarding interest rates. I'm retired and my funds have to take care of me through all health issues until the end.
Put plainly, lack of transparency, we don't trust that the interests of the majority of the people will be protected!

Sent from my iPhone

Amy Lee — Jun 22, 2026
Subject: S7-2026-15 Comment From: Amy Lee Affiliation: Jun. 22, 2026 Do not do this!

Amy Macdonald — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Amy Macdonald Affiliation: Jun. 22, 2026 I have worked for years saving and investing in my retirement to finally get to that day two weeks ago. I do not want to see my retirement savings now melt away due to a rule that requires LESS transparency. In fact, anytime someone is advocating for less transparency, it only makes me wonder if this is meant to hide the bad news that would only serve to help companies course correct. I ask that the SEC continue to require corporations to report quarterly with the CEO's signature attesting to its accuracy. How else can we as investors make good decisions about the companies we choose to support?

Amy Macdonald
Retired
North Carolina

Amy Rawe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Amy Rawe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need free and fair trading, and we can't get that without frequent reports. If you start to extend the time between these reports, you leave more opportunities open for corruption to enter into the situation. We need to be able to trust in our stocks, our companies, etc that everything is correct.
Thank you for your time.
Amy Rawe

Amy Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: Amy Smith Affiliation: Jun. 22, 2026 Amy smith Graphic Design I'm not rich so this matters to me

Amy

Sent from my iPhone

Andrea — Jun 22, 2026
Subject: S7-2026-15 Comments From: Andrea Affiliation: Jun. 22, 2026 Transparency is key for investors

Sent from my iPhone

Andrea Lister-Pierce — Jun 22, 2026
Subject: S7-2026-15 Comments From: Andrea Lister-Pierce Affiliation: Jun. 22, 2026 Citizens United will be Overtuned. Stop funding dumb stuff.

Sent from my iPhone

Andrew Carillo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Andrew Carillo Affiliation: Jun. 22, 2026 Why would the SEC let companies rob us in the dark?

Andrew Carillo(he/him/el),

International Vice President for Region 6,

The NewsGuild-CWA, AFL-CIO

Executive Board Member of the Denver Area Labor Federation, AFL-CIO

More info on who we are:

http://denvernewspaperguild.org

https://cwa-union.org

http://www.newsguild.org/

https://www.denverlabor.org/

https://aflcio.org

Andrew E Simays — Jun 22, 2026
Subject: S7-2026-15 Comment From: Andrew E Simays Affiliation: Jun. 22, 2026 I am against semi-annual reporting!
Continue quarterly reporting!
Andrew Simays, MD
CDR(ret) USN

Sent from my iPad

Andrew Kuo — Jun 22, 2026
Subject: S7-2026-15 From: Andrew Kuo Affiliation: Jun. 22, 2026 Keep reporting company financial reports every quarter publicly

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Andrew Nemethy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Andrew Nemethy Affiliation: Jun. 22, 2026 Famous Vermont saying. “If it ain’t broke, don’t fix it.” Messing with this quarterly regime, for us small investors, makes no sense and is anti-transparency and antithetical to our capitalist system. It is essential to get a sense of how a company is doing. The quarterly results, the fact the management has to come before analysts and we can listen to the responses, it provides a timely window for investors to assess their investment. Cutting this to six months in our fast moving digital world is nuts.

I am firmly opposed to changing the reporting period.

Andrew Nemethy

121 sparrow rd.
Adamant,Vermont, 05640

Sent from my iPad

Andrew Pierce — Jun 22, 2026
Subject: S7-2026-15 Comments From: Andrew Pierce Affiliation: Jun. 22, 2026 Andrew Pierce Owner-AP Electrical Services LLC

To my friends at the SEC,

We need quarterly financial accountability for large corporations. Fraud at this level is very costly to shareholders and tax payers and people involved should be prosecuted. Stop chasing small level fraud and focus on the large scale stuff.

Respectfully,
Andrew

Andruew Nutbuster — Jun 22, 2026
Subject: S7-2026-15 Comment From: Andruew Nutbuster Affiliation: Jun. 22, 2026 Kenneth Dickinson
Retired. Stop this bill.

Andy Heaton — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Andy Heaton Affiliation: Jun. 22, 2026 Horrible idea! Do not go to this system.

Andy Lowery — Jun 22, 2026
Subject: S7-2026-15 Comment From: Andy Lowery Affiliation: Jun. 22, 2026 DO NOT SCREW WITH REPORTING FINANCIAL DATA . YOUR CREDIBILITY IS THE LAST FRAGILE THING THE SEC HAS REMAINING AND THAT FEELS TENUOUS . THE STOCK MARKET IS NOT A MEASURE OF CONFIDENCE , AN INDEX AT 50,000 PLUS IS UNREPRESENTATIVE OF THE PEOPLES TRUTH OR TRUST IN A SYSTEM BASED ON IMPROBABLE FUTURE CHANGE . THIS DATA BREECH UNDERMINES WHAT IS LEFT .

Sent from my iPad

Angel Baker — Jun 22, 2026
Subject: S7-2026-15 From: Angel Baker Affiliation: Jun. 22, 2026 Angel Portland or quarterly reporting should remain as it is! I live in the US and it effects everyone in the us

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Angel Clifford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Angel Clifford Affiliation: Jun. 22, 2026 More financial shenanigans while the working man gets to hold the bag again. Leave it quarterly.

Angel Inge — Jun 22, 2026
Subject: S7-2026-15 Comments From: Angel Inge Affiliation: Jun. 22, 2026 Insider trading is illegal, isn't it??

Sent from my iPhone

Angela — Jun 22, 2026
Subject: S7-2026-15 From: Angela Affiliation: Jun. 22, 2026 Quarterly reporting was established to prevent financial disasters like Enron from happening. I am a native Houstonian who remembers all too well the impact and burden caused by the shady dealings of Enron execs. Decreasing the frequency to twice a year substantially increases risk for shareholders, employees, and communities unnecessarily. Please keep the current requirement of quarterly reporting.

Thank you,
Angela Trautman

IMPORTANT NOTICE TO RECIPIENT: This email is meant only for the intended recipient of the transmission. If you received this email in error, any review, use, disclosure, distribution, or copying of this email is strictly prohibited. Please notify me immediately of the error by return email, and please delete this email from your system. Thank you for your cooperation.

Angela Babby — Jun 22, 2026
Subject: S7-2026-15 Comment From: Angela Babby Affiliation: Jun. 22, 2026 Stop the complete corruption of our government and corporations NOW. Do not allow this to be implemented. We must have information to make good investments.

Sent from my iPhone

Angela Bigelow — Jun 22, 2026
Subject: S7-2026-15 Comment From: Angela Bigelow Affiliation: Jun. 22, 2026 It is only right to make them report in a timely manner please enforce these circumstances

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Angela Johnson Angela Johnson — Jun 22, 2026

Subject: File No. S7-2026-15 From: Angela Johnson Accountability is the only thing that matters

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ANGELA MARIE — Jun 22, 2026
Subject: S7-2026-15 Comment From: ANGELA MARIE Affiliation: Jun. 22, 2026 Keep the reporting requirement at three months.

Thank you
Angela Marie

Angela McGuire — Jun 22, 2026
Subject: S7-2026-15 Comment From: Angela McGuire Affiliation: Jun. 22, 2026 As a former credit analyst on Wall Street and rating agency analyst on Wall Street, it is very important for companies to be transparent. Although monthly reporting would be cost-prohibitive,
quarterly reporting is essential. Otherwise, what value would bond ratings actually have?How accurately would price reflected in the value of a company's stock? The short answer is not well. If you don't know it's really going on in a company, it can really
derail the financial markets and create a lot more volatility and defaults once the 6 month lagged financials are released to the public. So, the SEC really needs to step up to the plate. Although I know the SEC examinations are prettymuch a joke, to compensate
for this lack of oversight we really need to have serious regulations with compliance and stiff penalties for the companies that do not comply such as being de-listed or defunded. Something serious.

Yahoo Mail: Search, Organize, Conquer

Angela Tobin — Jun 22, 2026
Subject: Keep it Quarterly! From: Angela Tobin Affiliation: Jun. 22, 2026 Information allows everyday people to make the right choices for their families. Hiding information only benefits companies and insiders. Keep it Quarterly!

Angie T.
Livermore, CA

Angeline Irizarry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Angeline Irizarry Affiliation: Jun. 22, 2026 Angeline Irizarry
Data Analyst, regular person, non-business owner

Keep the transparency and fairness. Keep the quarterly reporting!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Anim8rgal — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anim8rgal Affiliation: Jun. 22, 2026 No this policy is not right. We must stay with transparent and open quarterly reporting so that ALL investors have the same information from which to make trade decisions. Period.

Sent from my iPhone

Anita Daghestani — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anita Daghestani Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We invest our hard earned funds to help companies grow and succeed. And in the hopes that these companies are also doing good things for the world, humanity, and the environment. To give them the power to hide and not report out to the very people that help them with funding is horrifying. Do everying to not let this happen.

Anita Faulkner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anita Faulkner Affiliation: Jun. 22, 2026 Too much financial damage can be camouflaged if changed from quarterly to semi annually

Sent from my iPad

Anita Pratt — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anita Pratt Affiliation: Jun. 22, 2026 Quarterly reports and Progress reports are one and the same! Needed !

Sent from my iPhone

Ann Briggs — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ann Briggs Affiliation: Jun. 22, 2026 The biannual reporting has been done in the past with disastrous results. Don't ruin trust in the market

AnnBriggs
Retired Accreditation specialist

Ann

Ann Daley — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Ann Daley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You should be doing more to eliminate corruption, the proposed rule will only create more corruption in the stock market. Please do the right thing for all Americans.
thank

Ann Hammond Life and Health Insurance Agent — Jun 22, 2026
Subject: File No. S7-2026-15 From: Ann Hammond I feel that HALVING the reporting requirement from every 3 months to every 6 months is diametrically opposed to your stated purpose of protecting investors. Reducing reporting stacks the deck against the retail investor, while favoring the institutional investor and reporting corporations. While there may be savings to companies, that is not the SEC's primary mandate. There is no scenario in which reducing reporting is beneficial to the retail investor.

Ann Johnson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ann Johnson Affiliation: Jun. 22, 2026 My name is Ann Johnson. I am retired and reside in Frederick MD. Investors need timely information regarding where they put their hard earned money. Leaving them in the dark for six months is an invitation for malfeasance. Some things are better left in the past. Semi-annual reporting is one of those things. As a retired small investor, I depend on quarterly reports when making a buying or selling decision. A reduction in my potential earnings would prove disastrous for me as I am on Social Security. My investments are a much needed and diligently monitored part of my retirement income. Do not change the rules that have a very real possibility of adversely impacting me and millions of other investors just like me.

Sent from my iPhone

Ann Kelley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ann Kelley Affiliation: Jun. 22, 2026 I have to do monthly reporting at my job. Get real. Keep it status quo. What do you gain from being lazy? Oh right…

Ann Kelley

Ann Logan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ann Logan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Even quarterly reports are inadequate for investors to be able to evaluate the management's success and the risks of the company. These reports must be continued four times a year without change.

I hope this new proposal is promptly rejected.

Ann Rende — Jun 22, 2026
Subject: S7-2026-15 From: Ann Rende Affiliation: Jun. 22, 2026 Another loophole for this administration to fleece Americans

Ann Rende
Licensed Associate R.E. Broker
C: 914-882-3331
Ann.rende@juliabfee.com

Ann Saydah — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ann Saydah Affiliation: Jun. 22, 2026 Quarterly reporting is best for investors

Sent from my iPhone

Anna Christine Johnson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anna Christine Johnson Affiliation: Jun. 22, 2026 My view on Rule S7-2026-15
To the Securities and Exchange Commission:
I will be 77 in December. I am a widow trying to hold my family values in priority. My husband and I intentionsally made choices to protect ourselves when we retired. We didn't take trips, buy expensive clothes, good-will and other resale shops often clothed us so we could invest for the future of our 6 grandchildren, their parents, and our end of life. This proposed Rule S7-2026=15 would rob myself and others who have served this country. Please make choices that protect middle income individuals who have struggled to invest for the future. My future is NOW and your wanted to take away what we, now I, worked so hard to invest.

Anna COHEN — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anna COHEN Affiliation: Jun. 22, 2026 Keep things as they are. No secrecy!

Sent from my iPhone

Anna Fee — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anna Fee Affiliation: Jun. 22, 2026 My name is Anna Fee. I am "retired" now and 83 years old , but I practiced as a Registered Professional Nurse for more than 30 years. That old saying "an ounce of prevention is worth a pound of cure" has proven valid for me as a nurse, and also as a mother, a grandmother, and even as a home or car owner. Careful observation, and routine maintenance can prevent problems from occuring . Detecting problems early keeps damage to a minimum, and allows for easier remedy of what damage does occur. Securities need to be secure! Keep the checks quarterly.

Anna Jensen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anna Jensen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Unacceptable. It is our money; we want things to stay as is. Protect us and our investments

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ANNA PULGIANO — Jun 22, 2026
Subject: S7-2026-15 Comments From: ANNA PULGIANO Affiliation: Jun. 22, 2026 We've been robbed enough!!!

Anna Smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anna Smith Affiliation: Jun. 22, 2026 Hello,

My name is Anna Smith, I'm a licensed massage therapist of 20 years. I have a retirement investment and a savings investment plan for my child. Since I work a non traditional job, the investment aspect of these plans is truly critical to their success. It is so important that companies continue to be held responsible to report quarterly so that I can make informed decisions about my investments. In an age of corporate greed and lack of accountability, removing required quarterly reporting would be a big step in the wrong direction. Please keep reporting quarterly.

Thanks for your time.

Anna Smith

Anna Terry — Jun 22, 2026
Subject: S7-2026-15 From: Anna Terry Affiliation: Jun. 22, 2026 Anna, Self-employed, Washington state,l

Keep the reports quarterly. We have rules and regulations for a reason. No more fiasco like Enron!

Anne Atkinson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anne Atkinson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You work for the citizens of the USA. Do your job, instead of facilitating corruption.

Anne Burkley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anne Burkley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not let this happen!
The American citizens have already seen all the crap Trump has done to my country! I (we) are completely sick over this!

Please somebody in our government needs to stand up to Trump & be serious (impeach the m.f.!.

Anne Delery — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anne Delery Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As to the idea of removing quarterly accountability in the most impactful sector of society, it obviously allows for un-checked corruption and even further disintegrates what's left of the middle class. NOT a good thing for a balanced & thriving society.
Remember the Gilded Age?!?

Anne Henderson — Jun 22, 2026
Subject: S7-2026-15 From: Anne Henderson Affiliation: Jun. 22, 2026 Quarterly reporting keeps them honest (or at least helps!). I am a retired corporate travel manager and live in Oregon. Anne Henderson

Yahoo Mail: Search, Organize, Conquer

Anne Huben-Kearney — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anne Huben-Kearney Affiliation: Jun. 22, 2026 Keep the quarterly reporting as it is. What are you trying to hide? As the saying goes - if it’s not broken, don’t fix it

Anne Huben-Kearney, BSN, MPA, DFASHRM,
CPHQ, CPHRM, CPPS
Risk and Patient Safety Consultant

Sent from my iPhone

Anne K. Clare — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anne K. Clare Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep Rule S7-2026-15 as is!!!!

Anne Merydith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anne Merydith Affiliation: Jun. 22, 2026 I’m retired and depend on investments. Flying half blind is not a step toward goodness. Keep quarterly reports. —Anne Merydith, Oregon

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Anne Rice-Cole — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anne Rice-Cole Affiliation: Jun. 22, 2026 Anne Rice Cole is

retired. Transparency is crucial in order to make sound decisions. This has been proven before. Keeping information away from stock holders is only good for a a few that are on the inside. Stop trying to grab every penny.

Annette Coleman — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Annette Coleman Affiliation: Jun. 22, 2026 Annette Coleman a retiree from California. I am on a fixed income and I want my savings to be protected by continuing the requirement for Quarterly Reporting.
Thank you
Sent from my iPhone

Annette Halderman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Annette Halderman Affiliation: Jun. 22, 2026 Please assure that companies must keep timely and accurate accounts of their books. It is important to our national financial image on the world stage and to people like me who invest in business concerns. Annette Halderman retired Logistics Analyst,Northrop Grumman.

Annette Wilson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Annette Wilson Affiliation: Jun. 22, 2026 Companies need to report quarterly.

Annie Paschall — Jun 22, 2026
Subject: S7-2026-15 Comment From: Annie Paschall Affiliation: Jun. 22, 2026 Keep quarterly post.

Annika Brockman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Annika Brockman Affiliation: Jun. 22, 2026 Hello SEC,

I believe public companies need to be held accountable and keep information available to the public for fair investing

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Annisa Wanat — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Annisa Wanat Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

I am AGAINST this new rule that would mean shifting the reporting period from 3 to 6 months.

This change would make "regular" people like me more vulnerable in the market because we rely on the required reporting to make sound financial decision. Here are three reasons why this change is BAD.

- 6 months is a long time, companies can go from "ok" to bankrupt in that time, with "regular" people not having the information they would need to "get out" of a bad investment.
- 3 months is more transparent than 6 months. People who are anti-transparency are usually trying to hide something.
- "Regular" people dot have the time or connections to get insight into their investments so "professional investors" will have an edge over "regular" people.

Finally, its an unnecessary change - only benefiting those who are trying to hide bad behavior? Didn't we see enough of that in 2008?
Please do not make this change.

Annlist — Jun 22, 2026
Subject: S7-2026-15 Comment From: Annlist Affiliation: Jun. 22, 2026 Every 6 months is too long. Please keep quarterly reporting.

Sent from my iPhone

Annliv Bacon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Annliv Bacon Affiliation: Jun. 22, 2026 Keep it!

Sent from my iPad

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 They're lucky they didn't get a death penalty.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 I am retired and personally monitoring my over $3 Million stock portfolio. The more information I receive more often can be critical. Quarterly reporting is essential.
David M. Gross

Get Outlook for Android

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Think we should go to monthly reporting since times are unprecedented.
Mary T Thompson

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 As a current and previous small business owner, quarterly accounting is, and will always be, the norm. Every business has to operate under full transparency and be evaluated/examined every quarter. This SEC idea is absurd.
Jeff Morrow-Lucas
Founder/CEO
Helium Leak Detection Services

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Please do not change the reporting time

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Transparency makes your integrity and honesty clear. Quarterly reporting is the evidence. No report gives credence to corruption—true or not.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keep the quarterly reports just like they are now. Do not hide them for a 6 month period. This would not be good or transparent to investors.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 You’ve ‘borrowed’ my funds to make money for Yourselves for decades!

I deserve to know what you’re doing with MY MONEY -at LEAST quarterly without having to go searching for that info or following the stock exchange daily!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 We as investors need to see the quarterly results to track our money. Chuck Bates retired investor here. Corporations don't have the investors best interest at heart only their personal profits.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Quarterly!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Please keep reporting quarterly. I am retired and depend on my savings/ investments/ stocks

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 We need a quarterly report!!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Keep it visible! No hidden books or information!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 The numbers don’t lie. It is clear that quarterly reporting is better for everyone. As a retiree, I am particularly concerned, and I urge those people making these decisions to keep reporting quarterly.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Transparency is so important and current updated stock and investment performance is totally necessary to properly manage a portfolio these are accounts worked to save for all future f my working years in the banking and financial industry! We MUST have quarterly reporting continue!! At all costs! We don’t

deserve to be left on the dark with our most important asset!!!!
Janet Clark, Retiree

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keeping it quarterly will keep it honest with integrity

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 We need to know as we do now Please do not change the quartely reporting

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Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY! These MAGATS have STOLEN enough from us!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Keep them honest

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I am a retired senior living in the San Francisco Bay Area. I want to see quarterly reporting continue. Don't decrease regulation. That has gotten this country into so much financial trouble in the past and it would again.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Must stay as is quarterly. Otherwise you're setting up a path for them to cheat.

Sent from Proton Mail for Android.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 This is a bad idea. We need transparency for public trust in our investments.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 We must have the transparency of quarterly reporting. We’re sick of the robber barons getting away with fraud and deception.

The Rev. Keith Fry
Chicago, IL

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Quarterly prevents fraud.

Brian Wegener
Investor

Sent from my iPad

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Transparency is important and financial matters and all matters of government. Cut the fraud. No more Covid fiascos.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Angelafaye Perkins Driver Very important SEC continues quarterly reporting!!! Consumers suffer enough already!!! No More Bags!!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Transparency is vital, keep the quarterly reporting!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 I read somewhere that this was tried before with bad results. So why not leave well enough alone.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keep whats tried snd true and benefits fiscal responsibility and oversight.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Why??? I do NOT want this to happen, nor do I see concrete information on why this change is even proposed! Puts our portfolio at a disadvantage & makes fraud & insider trading even more prevelent! As an American, I have had enough!!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Are there any "public disclosures" concerning greater East Texas college's/university's well-documented CHEATING SCANDALS? If so, please share with me and my representatives.

Sent from my Galaxy

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Keep the quarterly reports!!! The people should not be left in the dark concerning companies financial conditions. Many of us have money in the stock market! Joy Trushenski, retired from NV Dept. of Corrections

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Protect US people who put their hard earned money into the markets for retirement, etc. Unfortunately the SEC has decided to LOWER their standards for IPOs entering in the NASDAQ 100. At least make them accountable by filing quarterly reports.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 With current technologies there's is no need to reduce the reporting. If anything it should increase, make it monthly!

Jonathan W. Riendeau
512-636-3523
Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Quarterly reporting is what all my of financials rely on. Please do not change this very necessary financial planning tool.
Rodney Parker
Regional Service Director
Centimark Corporation

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Dear Sirs,

Please do not change what has been working and giving the every day person better timely information by changing the window to report business finances from 3 months to every 6 months. The world does not have to run on corporate greed and thoughtlessness. This move would cause more uncertainly and a vast amount of grief and more corruption which our world is seeing so much of presently! ! Life is becoming unbearable. I hear it every day fein people I meet. Please consider everyone and give love , safety and consideration to us all. Think of humanity and our Planet.

Helen

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 As an investor.I want to know.No hidden agenda

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!

Sent from my iPad

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Very bad idea, anytime you make it easier for big business to perform fraud and HIDE or manipulate data is not a good thing. Yes many business would never do such a thing, but the accounting and lawyers can justify anything that makes more money, and get promoted for it.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keep the reporting quarterly!!!!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Do the right thing for investors.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 We need the reports to continue to be quarterly.
Lisa Rowlison
Librarian, Investor

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Charles S Snyder, purchasing manager for Garrod Hydraulics in PA. Keep the quarterly reporting as is.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 I think it is imperative that it not be changed to once a year. Keep it as it is.

Sheila

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Keep them honest! Quarterly Reporting continuously! Or more frequently.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 This is bull ****. It's MY MONEY. I deserve to know what's going on. My parents lost big time on Enron.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 If we have government by the people, for the people, and of the people, shouldn't the government be letting the people know what's going on here?

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Ridiculous proposition. Another way to fleece the public. I'm tired of the rich getting special treatment that increases their wealth. I got out of the stock market several years ago. Too easily manipulated by the rich, the powerful and congressmen. Joy Brock retired RN.

Sent from my iPad

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Please keep quarterly reports. It's really important for everyone. -Carolyn, unemployed

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Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 It would be insane NOT to KEEP IT QUARTERLY!!!
Look what happened when it was not previously; 15 years of financial loss.

Sent from my iPhone
JANICE MOORES

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I don't want it. I am very concerned that information will be misrepresented.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I'm for all the higher ups in government dividing their huge salaries to us, the little people

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 SEC-keep it Quarterly!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 This is awful! Why are you considering this? The sec should be watching out for the regular people, Not the big money people. DON'T RUIN OUR COUNTRY. STOP IT.

George Alberigi III

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Keep the reporting quarterly!!! My retirement depends on investments in the stock market!!!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Dear SEC,
Please keep the reporting quarterly!
Gwen Weate
National Education Association, Retired and Retired Public School Teacher

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keep Quartly reporting

it is a most for transparency

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I absolutely do not support moving away from the quarterly SEC reporting. There does not appear to be any benefits for the average person, yet makes it much easier for public traded companies, investment firms, and stock exchange to get away with fraud and abuse. Why would we not want eyes and regulation on these entities?!
Please do not change the quarterly reporting mandated for the SEC!
Thank you for your time and attention in this matter.
Michael Ludwig
East Islip, NY

Sent from Proton Mail for iOS.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Corporations have way too much power already. Why give them more when we are the ones left holding the bag as usual. Shame on you if this passes!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Jordana Catone, Warehouse Admin Assistant.
When a company goes public they are asking for money to invest in that company. As an investor I have the right to know what is happening
in the company. I am investing to earn on that investment. I also should be kept appraised on the status of the company so I can decide on how I want to mange my investment. I can't trust that if it is being hidden. The cost whining is bull. They knew
the costs when opening up for our money. They are still making money but want to keep more for themselves. Yes, things cost more. The top exes of those companies need to personally take a hit just like the rest of us do instead of keeping passing it on.
No changed, transparency.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Was nothing learned the last time this was done?? Make the companies keep reporting every three months. We as investors want to know how our savings are doing!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I have done well with the stock market over the years by not panicking, but removing quarterly reporting would make me very nervous especially with the corruption already happening in this country today. My name is Deb Holliday and I am retired. This matters to me because I need to support myself with only my SS and investments. Please don't take any more away from us!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 This is important to me because, as an investor, I have a right to know what is going on in the companies I place my hard-earned money into. I am retired and all my savings are in the stock market. Six months is way too long for them to be able to operate and not be accountable to their shareholders. The companies need to be transparent, not invisible for six months at the time. Please keep them accountable by filing quarterly. It is on you, SEC, to do the right thing for the investors.

Sharon Baxter
Retired from the accounting field

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I remember Enron and quarterly reports would have prevented or reduced the size of that disaster. Stick with quarterly reports!!

Sent from AOL on Android

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 There is so much fraud these days, it is important that companies keep their books transparent and their dealing available to see at a frequent interval! Keep the 3 month requirement!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTING!!!!!! Terry Roberts retired It makes it harder to stay on top of my finances when you switch, I like quarterly reports!

Sent from my iPhone

Anonymous — Jun 22, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I want quarterly reporting. Without it too many will be flying blind. Keep it fair and balanced. Thank you very much.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I am a retired senior who does my own research. I strongly urge the reporting period of company's financials to be retained at three month intervals, as I rely on the data produced during the three month periods to evaluate my stocks. EH Allen

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 My name is Dana Kyder and I work at the Polls!
No, no, no!
Quarterly MUST stay as the Standard!!
Why on earth would anyone feel LESS is better!!?!!!
No, no, no.
Dana Kyder
30 Bethke Rd
killingworth, Connecticut

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Keep Quarterly Reporting! This really matters to me!!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Clearly, reports keep institutions honest on what they're doing with our money. These days, that's very important. They're so little honesty left in our society.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Keep CEO's accountable. Keep the law the way it is. Thank you.

Sent from my iPhone

Anonymous — Jun 22, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 The upper management should NOT have a free pass to be able to have a greater immunity from prosecution and prison!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Less transparency is always bad. I am a retiree who doesn't want to be further disadvantaged or see others disadvantaged by those who profit from better connections. Christine Miller

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 This is corruption ,No!

Sent from my iPad

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 This is a bad idea! Companies should be required to report quarterly if they expect investors to make a financial commitment.

Anonymous — Jun 22, 2026
Subject: Keep it quarterly! Keep it fair. Thomas Szwast, retired. From: Anonymous Affiliation: Jun. 22, 2026 Sent from AOL on Android

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Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 My name is Jessy and I am a mother. This is important to me because I don't feel comfortable in the society we created where large companies and corporations are so corrupt and do so much harm and are given every benefit to get away with doing so. We want transparency and authenticity. Gratitude.

Sent from Proton Mail for iOS.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Continue the quarterly signing!!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Keep the reporting

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Quarterly reporting should remain. It matters because corporations should not be allowed to hide the amount of money they are making.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 I would like to keep quarterly reortly

Jennifer Vogel

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 This isn't even using common sense. We certainly need better track than every six months. They know how everything is and we don't plain bull ****! They just want to steal all they can without anyone seeing it until to late. Bull **** thievery! In a nutshell!!

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 We have enough fraud and corruption going on in this do called administration there is no department of justice just thugs doing Trump and sons dirty work we need reporting to know what the he'll is going on snd what we citizens can do to help

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Margie Taylor. I am retired and want transparency in accounting

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 We need companies to be kept honest we do not want a window of opportunity for fraud and theft like we have seen in the government sector. This is absolutely ridiculous to even consider not doing quarterly reporting..

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I prefer quarterly reporting so that I can better keep up with any changes. My name is Elizabeth Turner and I am my own financial manager.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Quarterly has been working so far; why change it.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 We don't need to help the rich get richer … no way should this be passed! 👎👎👎👎👎👎👎👎👎👎👎👎👎👎

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 NO! It's our money too!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Keep the quarterly reporting. Less transparency in reporting is not better. Look what less transparency in the Trump Administration is

doing to our economy, country, and democracy. These safeguards have been added over the years for valid reasons. From: Robert Morgan, retired, Dallas, PA

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 I oppose this blinding of investors to the performance of their portfolios.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 KEEP QUARTERLY Reporting !!!!!!!

Richard Campbell sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 I vehemently OPPOSE the allowance of public traded companies to report less than quarterly. This seems deliberately designed to obfuscate and obscure their activities, their financial solvency-or lack thereof, as well as other information VITAL to the stockowner staying fully informed to make good decisions regarding whether this is a company with which they should have a relationship. I know it is expensive for companies to report quarterly. Budgeting for this expense is part of the responsibility the investor expects companies to be able to manage. If they can't manage to report quarterly, they do not deserve my good faith and confidence enough for me to invest with them. As a former series 7 and series 66 holder who made a living advising my clients and protecting them from making poor decisions, the ONLY way this was possible was to be fully informed of the health of publicly traded companies. How do you propose a person invest WISELY when you are considering allowing companies to HALVE the information we, as investors, NEED to make wise decisions? This would be a HUGE step into total darkness for investors and it is a ridiculously wreckless and heinous suggestion. This will serve as a monumental stumbling block to the confidence we have in our stock companies, and further, the SEC itself and into the stock exchanges overall. This will have an extremely detrimental affect on our confidence in the market! Did Bernie Madoff-who pulled the wool over your (the SEC) eyes over and over, ruining YOUR reputation and embarrassing you, making you directly culpable in his successful fleecing of hundreds of millions from unsuspecting, gullible investors whom you were SUPPOSED to be protecting-did Bernie Madoff make this suggestion to you?? Do you not see the ovbious parallel? If not Bernie (as ridiculous a comparison as he is), it has to be the brainchild of someone with Madoff's mindset---keep them ignorant for long enough and you'll GET AWAY WITH IT. Is this not an uncanny mirror image?! This is such an outrageous proposal. I hope and PRAY that you do your job PROTECTING the stock investor, rather than creating a system that allows publicly traded companies to hide their health and activities from those who entrusted their hard earned dollars with companies unworthy of that trust. Please-DO NOT allow the halving of reporting by publicly traded companies. Quarterly is the minimum you should require to protect the investor. Please remember that protecting the investor is your MOST important job. I know it's not your only job, but it is YOUR TOP PRIORITY. Susan T. Rhodes, former S7, S66 financial advisor.

Anonymous — Jun 22, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Please keep quartrly reporting requirements intact, or better yet… Require them every 2 months!. I want to be sure that those responsible for our finances are always held accountable.

Thankyou,
Peter B Grunewald
Merrimack, NH 03054

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Kevin Cloak | Workstation Administrator | This change only benefits those with insider information which as we can all see is not being enforced at all.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Keep things quarterly

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Please do not give companies even more ability to rip off the American people with their crooked dealings and insider trading. Thank you for putting people first. Kim Cohn
Monticello, MN

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 Suzanne Zanardi
I agree.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Every CEO needs to be held accountable. Don’t cut it down!!!

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Heather Hess

A home care companion

Disclose your financials's.

We tax payers have to.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Law as it stands! No more erosion of legal business practices that have been the bedrock of legitimate business practices for years!

Metta

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 Please keep quarterly reporting. It's important to me to know the stocks I buy are signed off personally by the CEO. We don't need another ENRON where people lose their savings!

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 As a constituent of the United States, this is disgusting behavior from the SEC. You should be ashamed and embarrassed for even considering this.

- Jacob S, Chicago

Sent from Proton Mail for iOS.

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 I believe that making Corporate Reporting bi-annual instead of quarterly is unnecessary in this age of computers and will disadvantage myself and other common investors.

John J. Crosby (Retired)

Get Outlook for iOS

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Quarterly reporting of corporate value allows small investors like me to make informed decisions related to my investments.

Decreasing reporting to two cycles per year gives advantage to companies to sell off shares when the market takes a downward trend, all the while keeping small investors in the dark.

This proposal, if enacted, allows the rich to maintain their wealth while small investors incur all the risk.

The SEC must serve the interests of all investors, giving equal opportunity to protect investments regardless of an individual or corporate investing role.

Respectfully,

Laurie G. Combe

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 22, 2026 As a former employee at a nonprofit wholesale grocery distribution company I can say that quarterly reports are not only important for public facing companies, but equally as critical for member/owners of nonprofit cooperatives such as ours. It is our only true picture of how our organization and investment is fairing as a whole. To not be held quarterly responsible seems utterly ridiculous. I feel like anyone with business experience and common sense knows this and the only reason anyone would not want quarterly reports is nefarious at best.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 22, 2026 The rule was made for an important reason. It must stay in effect.

Sent from my iPhone

Anonymous — Jun 22, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 22, 2026 Please keep quarterly reporting.

With so much distrust and lack of accountability for many large corporations, quarterly reporting will ensure the American people have some measure of accounting for those who have the power to corrupt.
Jennifer Dean Dwyer, Hugo, MN.

Jennifer Dean Dwyer

Anthony Jacobs — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Jacobs Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't let this pass. A great many people rely on this country as well as the ones they work for to survive. If justice cannot be served even in a common workplace, everything we all have worked hard on will collapse.

ANTHONY LEIPERT — Jun 22, 2026
Subject: S7-2026-15 Comments From: ANTHONY LEIPERT Affiliation: Jun. 22, 2026 There’s absolutely no reason why they can’t report quarterly they have accounts on payroll have to file forms and reports every day. There’s no reason to even think about not having them file quarterly I actually think they should have to file monthly not joking there’s so much more I could say but SEC is going to let them do whatever they’re going to do but follow the money trail

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Anthony Martell — Jun 22, 2026
Subject: File No. S7-2026-15 From: Anthony Martell I firmly oppose this change in SEC regulations . Under what circumstances would it be fair for me to know what happened to a company's financial situation 6 months after the fact ? What's next ? Y'all will start disclosing bankruptcies 6 months later ? Who does this benefit ? The corrupt insider traders like corrupt Congresspeople, the wealthy, and this corrupt Administration. While stealing money from the American people.

Anthony Smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Anthony Smith Affiliation: Jun. 22, 2026 Keep reporting as Quarterly. Now is not the time to decrease visibility into corporate performance. The time is never.

Anthony Taylor Business Development Professional — Jun 22, 2026
Subject: File No. S7-2026-15 From: Anthony Taylor The proposed shift from quarterly to semiannual reporting would materially disadvantage individual investors by widening the information gap between corporate insiders and the public. Evidence does not support the premise that reduced reporting frequency curbs short-termism. Research from the CFA Institute, based on similar changes in the U.K., found no meaningful impact on long-term investment behavior. The proposal therefore imposes a clear cost—reduced transparency—without delivering the intended benefit. Companies most likely to opt out of quarterly reporting are smaller and less-covered issuers, where consistent oversight is especially important. Less frequent disclosures would further limit market visibility and impair investors’ ability to evaluate risk. This change reverses progress made under Regulation FD

toward leveling the playing field. There is no demonstrated problem that reduced reporting solves. As one public comment aptly noted, the S&P 500 continues to achieve record highs while meeting quarterly reporting obligations. The current framework is not hindering corporate performance, and weakening disclosure standards would undermine market trust rather than strengthen it.

Antoinette Domingue — Jun 22, 2026
Subject: S7-2026-15 Comments From: Antoinette Domingue Affiliation: Jun. 22, 2026 I want and need to know how my investments are doing. Quarterly does that and it keeps the corporate America accountable

Yahoo Mail: Search, Organize, Conquer

Antonio Paez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Antonio Paez Affiliation: Jun. 22, 2026 Keep the quarterly reporting.

Sent from my iPhone

Archie Mcinnis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Archie Mcinnis Affiliation: Jun. 22, 2026 Make it stay the same

Sent from my iPhone

Ardis Wharff — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ardis Wharff Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This could be devastating to all of us in the middle and lower classes who have worked diligently their entire adult lives to secure their futures.
Please do not let this proposal end quarterly reporting. It will only serve to make the rich richer and leave the future of all others in jeopardy.
Sincerely,
Ardis Wharff

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arleen degraffenreid — Jun 22, 2026
Subject: S7-2026-15 Comment From: arleen degraffenreid Affiliation: Jun. 22, 2026 continue to report quarterly.

Sent from my iPhone

Arleen Hewitt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Arleen Hewitt Affiliation: Jun. 22, 2026 Keep the quarterly reporting. Keep things honest. We don't need any more corrupt people than we have already. Thank you, Arleen Hewitt retired and an investor.
rule-comments@sec.gov, copy@keepitquarterly.org

Arleen Hewitt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Arleen Hewitt Affiliation: Jun. 22, 2026 Keep the quarterly reporting. Keep things honest. We don't need any more corrupt people than we have already. Thank you, Arleen Hewitt retired and an investor.

Arlene Jones — Jun 22, 2026
Subject: S7-2026-15 Comment From: Arlene Jones Affiliation: Jun. 22, 2026 Arlene Jones, retired. I strongly agree that quarterly filings should be retained. Changing the filings is a bad move for individual investors like myself, a retiree — it creates opacity and undermines trust — and savings flow to the companies and their executives, not to the investor. In the past it encouraged fraud.

Sent from my iPhone

Arlene Wilson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Wilson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need quarterly disclosures.
Do not go backwards on them.

Art Kubin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Art Kubin Affiliation: Jun. 22, 2026 I need my money to live. I need quarterly reporting. Stop screwing with our lives for no good reason.

Sent from my iPhone

Arthur Arcuri — Jun 22, 2026
Subject: S7-2026-15 Comment From: Arthur Arcuri Affiliation: Jun. 22, 2026 Quarterly please.

Sent from my iPhone

Arthur Giguere — Jun 22, 2026
Subject: S7-2026-15 Comment From: Arthur Giguere Affiliation: Jun. 22, 2026 Maintain the status quo. Companies do not need additional relief, they tabulate daily if not more.

Sent from my iPhone

Arthur Gonzalez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Arthur Gonzalez Affiliation: Jun. 22, 2026 There is enough fertile ground for corruption and quasi-legal shenanigans in America already; the last thing anyone that isn't an inside trader wants or needs is for corporate boardrooms to have double the time to do harm with a complete lack of transparency. This is important to me because if the Epstein files taught me anything, evil things happen where people can't get a good look. Don't give corporations that view most of humanity as data on a spreadsheet six months to do anything unscrutinized.

Sent from my T-Mobile 5G Device
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Arvilla Fischer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Arvilla Fischer Affiliation: Jun. 22, 2026 This should be against the law for fraud. I don’t do stocks but it’s not right for people who own stocks. Sounds like the rich gets rich and we get poorer as usual!

Sent from my iPhone

Ashlae Portell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ashlae Portell Affiliation: Jun. 22, 2026 My name is Ashlae, and I’m a child psychologist. In a large hospital system that relies on hundreds of contractors, so much money is involved with finalizing these contracts. Accurate, up-to-date information about the companies we contract with allow us to make informed decisions. Uninformed decisions lead to mistakes and more money spent, and this money inevitably leads to worse care (and higher costs) for patients and families.

Ashley Bedgood — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ashley Bedgood Affiliation: Jun. 22, 2026 I don’t approve of this at all and demand that you don’t allow them to hide the insane amount of profits they make while screwing Americans!!

Sent from my iPhone

Ashley Leanne Buchanan Im an investor and hard working American — Jun 22, 2026
Subject: File No. S7-2026-15 From: Ashley Leanne Buchanan This is yet another try to make the American people poorer and limited to access of information we rightfully should have. These companies rape, rob and pillage and this should not be allowed.

Ashton Syed — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ashton Syed Affiliation: Jun. 22, 2026 My name is Ashton Syed and I'm an application security analyst. This is important to me because the pace of change in the market is increasing rather than decreasing. It makes no sense to allow organizations to fail to report when reporting has become easier than ever to automate. If anything, organizations, by scale, should be held to even more frequent reporting; not less. Insider trading and market manipulation is already, and remains, a pervasive problem because organizations can wait to make announcements until insiders have positioned themselves optimally. 3 months made sense when most parts of most processes were still manual; today, 1 month reporting makes sense.

Cordially,
Ashton Syed
syed.ashton@gmail.com

"Quality is never an accident. It is always the result of high intention, sincere effort intelligent direction and skillful execution. It represents the wise choice of many alternatives."
-William A. Foster
Get Outlook for iOS

Athena Marshall — Jun 22, 2026
Subject: S7-2026-15 Comments From: Athena Marshall Affiliation: Jun. 22, 2026 No more hiding results. We deserve to know what businesses are doing and their policies so we can make decisions on them.
Thena Kirk
Investor

Sent from my iPhone

Audrey Monkiewicz — Jun 22, 2026
Subject: S7-2026-15 From: Audrey Monkiewicz Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY. Those fellows are wealthy enough . They will suffer no gardship by reporting to us quarterly!

Audrey Zemke — Jun 22, 2026
Subject: File No. S7-2026-15 From: Audrey Zemke I am concerned about the proposed change to the reporting requirements. As an investor, I think that transparency is important. The current rule gives mandatory transparency which helps with decision making. It is important that within the rules there be mandatory triggers for interim disclosure – a requirement that issuers surface material developments between filings rather than let them sit for six months.

Avis Griffin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Avis Griffin Affiliation: Jun. 22, 2026 Keep it going. The people want and need to know. Tired of the fraud.

Sent from my iPhone

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b b — Jun 22, 2026
Subject: S7-2026-15 Comments From: b b Affiliation: Jun. 22, 2026 Stephan Borio, retired, current investor. Good day. To remove the quarterly reporting requirement with any financial report provides a massive window to hide errors, malfeasance, and allows
insiders to transact internally and personally at a larger scale without scrutiny of outside investors, providing an opening for personal enrichment at the risk and detriment of all others. This has the potential of damages, impairing, or even destroying outside
investors good faith investing into companies, drive outside investment out due to lack of trust and improper mismanagement of risk, to the extent on illegal activity. Quarterly reporting is key to financial and investment stability. The system has been sustained
by frequent quarterly reporting to allow prudent investment disciplined decision making. The requirement should at a minimum retained quarterly, if not enhanced to require monthly reporting. Thank you.

Yahoo Mail: Search, Organize, Conquer

B Bank — Jun 22, 2026
Subject: S7-2026-15 Comments From: B Bank Affiliation: Jun. 22, 2026 I am an individual investor and very concerned about the real impact on my retirement accounts if reports are no longer required quarterly. Reports must not be extended to six months. The SEC's statutory mandate is to protect the investing public.

I rely on quarterly reports to make decisions about my retirement savings. Longer gaps will create an unfair advantage for corporate insiders!

B Brunka — Jun 22, 2026
Subject: S7-2026-15 Comment From: B Brunka Affiliation: Jun. 22, 2026 Yes to quarterly reporting as some of the most invasive and widespread technologies are upon us in this decade with artificial intelligence
Mrs Bea Brunk

Sent from my iPhone

B C — Jun 22, 2026
Subject: S7-2026-15 Comment From: B C Affiliation: Jun. 22, 2026 Keep your quarterly reporting!

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B G — Jun 22, 2026
Subject: S7-2026-15 From: B G Affiliation: Jun. 22, 2026 Absolutely do not get rid of quarterly reporting for these people. There's little enough to hold them accountable, and this would make it easier for them to continue to grift our country. The SEC needs to make sure regulations are followed. Getting rid of quarterly reporting would impede that effort. Do your job, SEC!

Sent from my iPad

B R — Jun 22, 2026
Subject: S7-2026-15 Comment From: B R Affiliation: Jun. 22, 2026 My name is unimportant. Call me a concerned citizen. I am close to retirement and the money I have amassed from working hard over my entire career has to last me for the rest of my life. I have been investing since I was 18 years old. I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders, and when we don't know what they are doing, the longer that time elapses between reports, the more I'm in the dark and can't move my money if I don't like their financial tactics. Anytime you give companies an option, that doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. It benefits them, not the investors. The cost of doing the right thing for investors is minimal. They're not going to save anything by skipping a few pieces of paper and one meeting.

I object to a 6-month filing change.

B Rei — Jun 22, 2026
Subject: S7-2026-15 Comments From: B Rei Affiliation: Jun. 22, 2026 Keep the Quarterly Reporting firmly in place.
In many crucial & responsible regards, TIME IS OF THE ESSENCE

Epiphany66, LLC

B. R. Myrick — Jun 22, 2026
Subject: S7-2026-15 Comment From: B. R. Myrick Affiliation: Jun. 22, 2026 Well THIS would be a load of BS ! As a retired government employee from state and local levels, it is my belief that the whole premise behind any government operation is transparency, NOT setting the stage for more graft and corruption by those who are being paid to do a job. KEEP the quarterly reporting in place and work to keep people accountable.
Billy R Myrick
Chief of Police (ret.)
205 Polk Road 652
Mena, Arkansas 71953

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backyardcluck — Jun 22, 2026
Subject: S7-2026-15 Comment From: backyardcluck Affiliation: Jun. 22, 2026 Patricia Keyes, sole proprietor. The idea that a financial product industry should go without clear open books for 6 months at a time is completely unthinkable! WHAT ELSE do they have to do but sit around calculating and reporting on their deposits???? Companies like Fidelity.com already blunt the common man's chances of succeeding in the stock market with their computing tricks. And now politicians think they should get a 6 month window to f**k about in??? You people really are completely unhinged!!! This is a terrible idea! I don't mind looking up my account data online, rather than getting a costly printout in the mail, but this is a terrible idea!

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badtvbad — Jun 22, 2026
Subject: S7-2026-15 Comment From: badtvbad Affiliation: Jun. 22, 2026 My name is Anne Dachowski. I am an ESOL teacher. In matters of finance and investment, we need more transparency, not less. Keep required reporting quarterly. We do not need to change that.

Bailey McKay — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bailey McKay Affiliation: Jun. 22, 2026 Quarterly is rather too long, as is.
Please do Not make it shorter.

BARB BAITZ — Jun 22, 2026
Subject: S7-2026-15 Comments From: BARB BAITZ Affiliation: Jun. 22, 2026 Terrible idea. Companies could hide that they’re not doing well and investors would go broke.. It was changed to quarterly for a good reason. Let’s keep it that way the American people can’t take any more financial hit. You guys need to do the right thing.

Barb Cox — Jun 22, 2026
Subject: S7-2026-15 From: Barb Cox Affiliation: Jun. 22, 2026 Make it mandatory!

Sent from my iPhone

Barb S — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barb S Affiliation: Jun. 22, 2026 These reports need to be generated quarterly as they have been for years.

Barbara Schnake
Retired worker

Sent from my iPhone

Barbara Abell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Abell Affiliation: Jun. 22, 2026 Quarterly reporting is crucial. A lot of fraud can be overlooked in 6 months rather than 3 months. Keep businesses honest with proper, quarterly reporting

Yahoo Mail: Search, Organize, Conquer

Barbara Aubin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Aubin Affiliation: Jun. 22, 2026 Barbara Aubin, Retired Human Resources professional. This matters because quarterly reporting helps to keep those who are required to report a hell of a lot more transparent and honest.

Barbara
From my iPhone

Barbara Aymond — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Aymond Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Everyone needs some form of accountability in their life no matter who they are or what they do! Accountability keeps them honest!

Barbara Boehms — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Boehms Affiliation: Jun. 22, 2026 Requiring reporting every six months instead of every three months is a very bad idea. It allows more time for fraud to grow and creates an environment where investors are making decisions on incomplete information. The potential negative impact on investors large and small is huge. There is no good reason to change the three month reporting requirement.

Signed, Barbara Boehms, retired and dependent on investment income.

Sent from my iPhone

Barbara Bouknight — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Bouknight Affiliation: Jun. 22, 2026 A minimum of quarterly reporting is necessary for me. I am retired and stated small investments late in my working life. I need frequent information on what is happening with my investments.The market has been VERY volatile lately and I need to have quarterly reporting to continue!

Barbara Bouknight
bebouknight@yahoo.com

Sent from my iPhone

Barbara Carton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Carton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't get rid of Quarterly Reports !

Barbara Coy — Jun 22, 2026
Subject: S7-2026-15 From: Barbara Coy Affiliation: Jun. 22, 2026 We need accountability

Sent from my iPhone

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barbara gabriel — Jun 22, 2026
Subject: S7-2026-15 From: barbara gabriel Affiliation: Jun. 22, 2026 We need quarterly info

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Barbara Gorman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Gorman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As an investor it's important that I receive regular updated reports from the companies I am investing in. If we hide that data ir infrequently report it I have less belief in the companies and system. Changing reporting may be seen as time consuming for the company but is absolutely critical for everyone involved in the market and ultimately all our lives. Removing this reporting makes it much easier for companies to hide what they are doing. Then it becomes too late.

Barbara Hart — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Barbara Hart Affiliation: Jun. 22, 2026 DO NOT DO IT! UNLESS YOU WANT TO DESTROY AMERICA! QUARTERLY REPORTING IS NEEDED TO KEEP BUSINESSES HONEST AND POLITICIANS TOO!. Barb H. Accounting Manager

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Barbara Heil — Jun 22, 2026
Subject: S7-2026-15 From: Barbara Heil Affiliation: Jun. 22, 2026 Keep cause and effect honest and direct and consistent with the crime

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Barbara Herbert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Herbert Affiliation: Jun. 22, 2026 This is a ridiculous proposal! It is hard enough to keep companies in compliance with regulations. We certainly do not need to make it easier to hide fraud, mismanagement or questionable accounting practices. Please leave the regulations currently in effect!

Sent from my iPhone

Barbara Kelly — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Kelly Affiliation: Jun. 22, 2026 Quarterly reporting is not a burden to public companies. It is a fiduciary responsibility to the company, stockholders and the public. KEEP REPORTING QUARTLY!

Barbara Kelly, MBA

Barbara Kirkelie — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barbara Kirkelie Affiliation: Jun. 22, 2026 To Whom this may reach: I rely on quarterly reporting and information to make my decisions financially and business. Longer gaps lead to mis-trust and helping fraudulent agendas; helping the ones DOING FRAUD!!! Costing consumers More in the long run… I believe the companies that are opting into this are the ones that really NEED TO BE UNDER THE RADAR! Please Do THE RIGHT THING FOR AMERICANS! 🇺🇸

Sent from my iPhone

BARBARA KOTELES — Jun 22, 2026
Subject: S7-2026-15 Comments From: BARBARA KOTELES Affiliation: Jun. 22, 2026 These people should be monitored every month, not twice a year! YOU KNOW THAT!

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Barbara L BOWLING — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara L BOWLING Affiliation: Jun. 22, 2026 Keep it

Sent from my iPhone

Barbara Lembo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barbara Lembo Affiliation: Jun. 22, 2026 There is too much of importance that can happen in less than 180 days and as consumers, we need to know in a timely fashion. Keep reporting at 90 days!!!

Barbara L

Barbara Loyd — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Loyd Affiliation: Jun. 22, 2026 Keep CEO's accountable. 4 signatures per year. Barbara Loyd, retired teacher (40+ years). Everyone should be held accountable. With great power comes great responsibility. FOR EVERYONE.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Barbara McKinley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Barbara McKinley Affiliation: Jun. 22, 2026 DTo the Securities and Exchange Commission:
DON'T LET PUBLIC COMPANIES MAKE ANY RULES THAT WILL HIDE VITAL INFORMATION !!!!!!!!

Barbara McNally — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barbara McNally Affiliation: Jun. 22, 2026 Companies still have to keep financial reports and we still need to see what they are doing with our money. Please keep quarterly reporting as the gold standard for the investors who rely on current information and Fraud harder to hide. Barbara McNally, from California

Virus-free.www.avast.com

Barbara Sallettes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Sallettes Affiliation: Jun. 22, 2026 Keep the reporting from companies quarterly. The public deserves to know what is going on. Please protect the small investors.

Barbara
Sent from my iPhone

Barbara Seadeek — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Seadeek Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please continue quarterly investment updates... We need to have this information provided. I am a senior and I need to be able to monitor my accounts.
PLEASE!
Barb Seadeek

Barbara Senanefes — Jun 22, 2026

Subject: S7-2026-15 Comments From: Barbara Senanefes Affiliation: Jun. 22, 2026 We need to have quarterly reports to see what is actually happening The poor have to pay the price for the fraud that is happening at the top 1%. Billionaires receive tax cuts, while everyday citizens are having trouble paying for food, gas and other basic living costs. Barbara Senanefes, Retired Public Servant

Get Outlook for Android

Barbara Sevier — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Sevier Affiliation: Jun. 22, 2026 Barbara Sevier here. Quarterly reports need to continue. It is imperative to keep this system.

B. Sevier

Sent from my iPhone

Barbara Ustica — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barbara Ustica Affiliation: Jun. 22, 2026 Barbara Ustica. Quarterly reporting is essential for investors. Transparency should be a priority. I am retired and my investments are more important than ever since I have no way of making loses up.

Barbara Wims — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Barbara Wims Affiliation: Jun. 22, 2026 Not surprised a bit!!! Deception to the core!!! 'Forget honesty & fairness' is their moto!!! Shameful!!!

Barbara Wurtzel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barbara Wurtzel Affiliation: Jun. 22, 2026 I expect quarterly reporting. It's the norm. You don't have the right to change my access to information.
Barbara Wurtzel
Retired Dean

BARBARA ZATOR — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: BARBARA ZATOR Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
WE HAVE THE RIGHT TO QUARTERLY INFORMATION SO WE CAN EXPLORE OUR INVEST OPTIONS...

Barry Barnes — Jun 22, 2026

Subject: S7-2026-15 Comment From: Barry Barnes Affiliation: Jun. 22, 2026 Quarterly performance is how executives and stakeholders measure their results. Let's keep CEOs and senior executives honest and responsible by having mandatory full disclosure and personal accountability on a quarterly basis.

Barry Barnes

Barry

A Worthwhile Precept
See the world!... Expand your awareness, perceptions, and understanding. It's a big, beautiful, broadening place out there. Contact with people from other cultures can help open your eyes to new, inclusive, compassionate, and rewarding experiences. Toss the attitude of "my country first." Realize we're ALL interrelated and interdependent – what affects anybody else ultimately has an effect on you… and what you do affects others. We as humans are not isolated. To be truly part of humanity we must know, understand, care for, and include others elsewhere. Be a World Citizen first – and one of your birth country secondarily.

— Barry Barnes —

Barry Barnhill — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barry Barnhill Affiliation: Jun. 22, 2026 Barry Barnhill MSN RN
Keep quarterly reports so the public can remain informed.
Barry Barnhill

Barry Horton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barry Horton Affiliation: Jun. 22, 2026 Why change what has been protecting investors for so many years!! Don't let big business have any more breaks than they have already

Sent from my iPhone

Barry Leichtling — Jun 22, 2026
Subject: S7-2026-15 From: Barry Leichtling Affiliation: Jun. 22, 2026 More expensive in long run to go semi annually. More fraud

Sent from my iPhone

Barry Lukoff — Jun 22, 2026
Subject: S7-2026-15 Comment From: Barry Lukoff Affiliation: Jun. 22, 2026 Keep quarterly reports.

Business has proven time and time again that they can and will violate the rules.

Barry Swedlow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Barry Swedlow Affiliation: Jun. 22, 2026 We need MORE scrutiny not less!!

Sent from my iPhone

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bcsmyers — Jun 22, 2026
Subject: S7-2026-15 Comments From: bcsmyers Affiliation: Jun. 22, 2026 Brenda Glass Myers
Just another was to deceive the public.

Becky Blanke — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Becky Blanke Affiliation: Jun. 22, 2026 No

Sent from my iPhone

Becky Case — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Becky Case Affiliation: Jun. 22, 2026 My name is B. Case. I am retired and live in Mesa, Arizona. Changing the reporting period from quarterly to semi-annually is not good for the public. It gives all the advantage to the companies and keeps the public in the dark longer. This is wrong and only allows those on the inside more opportunity for making decisions long before the public understands what is happening. Companies are already reporting quarterly, so why change it now! This would be a very poor decision for the public! I'm retired and do not wish to see my retirement fund depleted because the public doesn't get the information to understand what is happening with our investments in a timely manner. Please do not make this change!!

Becky Hanley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Becky Hanley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We, as investors, have bought the right to have quarterly reports on our investments. Otherwise, we're just throwing our money away, which is particularly dangerous in a country removing virtually all public services, ie. SS, Medicare, Snap, etc.

Becky Matt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Becky Matt Affiliation: Jun. 22, 2026 Keep reporting as it is. I’m a retired teacher who happens to have money invested to add to my income. Please help the middle class like myself and not the uber wealthy.
Rebecca S D’Annunzio

Sent from my iPad

Becky Thompson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Becky Thompson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Continue quarterly reports!
Coruption in this country and in this government is systemic. This is a perfect example. Enough is enough.

Becky Thompson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Becky Thompson Affiliation: Jun. 22, 2026 Please continue quarterly reporting. This only enables blatant systemic corruption in our government and private sector.

Sent from my iPhone

Becky Topliff — Jun 22, 2026
Subject: S7-2026-15 Comment From: Becky Topliff Affiliation: Jun. 22, 2026 Keep our quarterly reporting. Quit catering to the big corporations and for once do something for your small investors. Do the right thing!!

Sent from my iPhone

Belinda Bockbrader — Jun 22, 2026
Subject: S7-2026-15 Comment From: Belinda Bockbrader Affiliation: Jun. 22, 2026 BeLinda Bockbrader, Security Guard We Need to Keep our CEO's Responsible! Keep them reporting Quarterly!!

Yahoo Mail: Search, Organize, Conquer

Belinda Gross — Jun 22, 2026
Subject: S7-2026-15 Comments From: Belinda Gross Affiliation: Jun. 22, 2026 No, no no keep it at three. It should be every 60 days those companies get away with too much already that would be handing them the silver platter.

Sent from my iPhone

Belinda Pate — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Belinda Pate Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

My taxes and productivity are the backbone of our labor force and human economy.
I also invest.
This new rule undermines my investments and not only hurts me, but will in turn eventually hurt the insiders that want this proposal to happen.
A level playing field helps us all.

Ben Chester — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ben Chester Affiliation: Jun. 22, 2026 Most Americans are already fiscally shut out of investment. This action will blind anyone who isnt already rich in terms of their ability to be capable of intelligent stock & annuity investments. I believe thats the goal & point. This corrupt SWC needs cleaning & this BS proposal needs to IMMEDIATELY SCRAPPED. Clearly, its better for hedge funds, the richest insiders, & for corporations themselves but the rest of us are being punished by this ridiculous proposal. Quarterly reports must remain for FAIRNESS & to keep reasonable control on an already toxic investment system

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Ben Nelson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ben Nelson Affiliation: Jun. 22, 2026 I love how the Trump admin touts total transparency while making rules like these to provide less transparency for companies.

Keep them quarterly.

Bernadette Clark — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bernadette Clark Affiliation: Jun. 22, 2026 Do your job! No 6 month vacation and keeping the public investors hoodwinked!

Bernice Hulme — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bernice Hulme Affiliation: Jun. 22, 2026 Bernice Hulme, retired. When you lack transparency then thievies are free to rob our money. I'm on a fixed income this is not the time to weather financial difficulties.

Yahoo Mail: Search, Organize, Conquer

Beronica Sime — Jun 22, 2026
Subject: S7-2026-15 Comments From: Beronica Sime Affiliation: Jun. 22, 2026 Not enough transparency!! Politicians are supposed to protect THE PEOPLE!!! Not sell us out & line their pockets!!!!

Yahoo Mail: Search, Organize, Conquer

Bert Rankin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bert Rankin Affiliation: Jun. 22, 2026 Corruption and Crony Capitalism reflected in opaque and antediluvian policy changes like this are unconsciousionable and will destroy Americans' retirement savings... and just so some fat capitalist pigs can buy another yacht.
SHAME on you, if you allow this to happen!

Bert Rankin
(Cell) 303-710-4181
www.linkedin.com/in/bertrankin/

Bert Rankin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bert Rankin Affiliation: Jun. 22, 2026 Corruption and Crony Capitalism reflected in opaque and antediluvian policy changes like this are unconsciousionable and will destroy Americans' retirement savings and just so some fat capitalist pigs can buy another yacht.
SHAME on you, if you allow this to happen!

Bert Rankin
(Cell) 303-710-4181
www.linkedin.com/in/bertrankin/

Berte Swirczynski — Jun 22, 2026
Subject: S7-2026-15 Comments From: Berte Swirczynski Affiliation: Jun. 22, 2026 Berte Swirczynski Reports should be kept quarterly so investors know what's going on too. It serves no purpose to change. It's unfair for only the corporations, its employees, and boards to know pertinent information on the status of their financial health but not stockholders. It also will not be beneficial to people that want to invest to have to wait longer until a report comes out to invest. I also think it might more insider trading.

Sent from my iPhone

Beth Alonso — Jun 22, 2026
Subject: S7-2026-15 From: Beth Alonso Affiliation: Jun. 22, 2026 Keep accountability by retaining quarterly reports as the minimum. Semi-annual is too long a period for investor decisions and provides a window for covert behavios inimical to good business practices. Beth Alonso, retired attorney, Oklahoma.

Beth Girard — Jun 22, 2026
Subject: S7-2026-15 From: Beth Girard Affiliation: Jun. 22, 2026 So now the SEC wants to just publicly enable companies to swindle the American people? Isn't the Trump administration corrupt enough for yet? How on earth would this be beneficial to anyone
except for criminals? They did impose quarterly reporting for a reason. Do not change the rule. The American people are being screwed enough by Trump. We don't need more open corruption.

Yahoo Mail: Search, Organize, Conquer

Beth Hoffman — Jun 22, 2026
Subject: S7-2026-15 From: Beth Hoffman Affiliation: Jun. 22, 2026 We trusted them once. They betrayed that trust. Let’s not invite them to do it again. B. Hoffman, worker & taxpayer, CT.

Sent from my iPad

Beth Kujawski — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Beth Kujawski Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I strongly oppose the proposed SEC rule changes. The primary mission of the SEC is to protect investors, maintain fair and orderly markets and promote transparency. The proposed changes would move in the opposite direction by reducing the amount frequency and quality of information available to investors. Investors rely on timely, accurate disclosures to make informed decisions regarding retirement accounts, pensions, college savings and personal investments. Any reduction and reporting requirements are oversight increases the risk that material financial issues may go undetected for extended periods, harming, individual investors, and reducing confidence in US Capitol markets. Transparency is not an unnecessary burden. It is a cornerstone of market integrity. Public companies benefit from access to public capital and should continue to meet robust disclosure and accountability standards. Weakening these standards may reduce investor, protections limit market visibility and create opportunities for misconduct to remain hidden longer. I urge the SEC to reject these proposed changes and preserved strong reporting disclosure and accountability requirements that have helped maintain confidence in US financial markets for decades.
Stop tearing this country to shreds it's an embarrassment to the entire world!
thank you for considering my comments.

Beth Larson — Jun 22, 2026
Subject: S7-2026-15 From: Beth Larson Affiliation: Jun. 22, 2026 You need to stay with the rules. Do not pardon them. We must get back to respect for our laws and consequences for breaking them.

Beth Leffler — Jun 22, 2026
Subject: S7-2026-15 Comments From: Beth Leffler Affiliation: Jun. 22, 2026 Put them in jail.

Beth Lenhart — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Beth Lenhart Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
If you're not doing anything wrong, you wouldn't need to hide your findings.

Beth Penn — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Beth Penn Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Considering the obvious lack of integrity becoming exposed in the last while with charges of fraud, I would think it obvious we should "keep the windows open " and not shutter the view for and extra three months. It certainly appears there is reason to keep a close watch!!

Beth Rickerts — Jun 22, 2026
Subject: S7-2026-15 Comment From: Beth Rickerts Affiliation: Jun. 22, 2026 Very few average people trust big business or government right now. We have seen this he greed, and grift, the rot, the “good ol boys” on stage, as stars, under glaring lights for almost two years.
By allowing more power to the businesses, whom have chosen to go public, we are allowing them to hide their poor decisions or wealth, thus inevitably leading to more corruption and more deceit.
They have chosen public options, therefore, they need to keep their reporting quarterly for the public.
I can’t afford to lose my retirement.
I certainly don’t expect the SEC to make it easier for Captains of Industry and/or Robber Barons to make my investments even riskier. I am an average retiree who needs my government to look out for me.
Bibi R
Retired Public School Teacher

Sent from my iPhone

Beth Roscoe — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Beth Roscoe Affiliation: Jun. 22, 2026 Do it twice a year

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Betsy Cousins-Coleman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Betsy Cousins-Coleman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
KEEP IT QUARTERLY!!! Investors have a right to know what's happening with their retirement funds!

Betsy Howell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Betsy Howell Affiliation: Jun. 22, 2026 We don't need another Enron! Quarterly reporting keeps accountability. My husband and I worked hard for our retirement

and have invested in our future. I expect the SEC to deliver accountability. Signed, Elizabeth Howell

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Betsy Kelly — Jun 22, 2026
Subject: S7-2026-15 Comment From: Betsy Kelly Affiliation: Jun. 22, 2026 I strongly oppose the proposed changes to reporting rules. Six months is too long to be able to react to corporate decisions and financial impacts.

Elizabeth Kelly
Retired investor

Sent from my iPhone

Bettie L Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bettie L Clark Affiliation: Jun. 22, 2026 It must be kept quarterly! Nothing right about changing it!!

Sent from my iPhone

Betty Ferrari — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Betty Ferrari Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am an 82 year old retiree with investments that I count on to survive in these chaotic economic times. I wholehearted disagree with Rule S7-2026-15. It would be unfair to investors like myself, to fail to receive o\important quarterly reports that I require and use. I urge you to reconsider this. Think of the people it will hurt.

Betty Godfrey — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Betty Godfrey Affiliation: Jun. 22, 2026 Quarterly

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Betty Hawkins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Betty Hawkins Affiliation: Jun. 22, 2026 Betty Hawkins, stay at home wife. For honesty. I keep track of what I spend the same should be what companies do to keep people accountable.

Get Outlook for Android

Betty Justice — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Betty Justice Affiliation: Jun. 22, 2026 Trump threatened to

assassinate the very people his own team was negotiating peace with. Then he warned that Iran "won't have a country" left. Hours later, Iran's delegation walked out of the talks and demanded that he apologize.
Here's what happened. JD Vance, was in Switzerland leading peace negotiations with Iran, and by his own account it was going well. He talked about turning "a new leaf" and called it "a historic meeting."

Then Trump got on the phone.

In a series of expletive-laden calls and social media posts, the President of the United States unloaded.

He threatened to restart his bombing campaign. He threatened to "take over" Iran with a full-scale invasion. He said the country "won't have a country."

And most stunning of all, multiple outlets reported that he threatened to assassinate the negotiators themselves, the very men sitting across the table from his own diplomats, in the middle of a peace summit.

Think about how deranged that is.

You send your team to make peace, and then you threaten to kill the other side while they're still in the building.

This is a man who has now threatened, on the record, to wipe out an entire nation's "whole civilization" more than once. And once again, the threats did the opposite of what he wanted.

Iran's delegation filed a formal complaint with the Pakistani and Qatari mediators, refused to even pose for photographs with the American team, and walked out of the luxury resort where the talks were being held. They said they would not come back until Trump apologized.

Unbelievable.

The other side found the President of the United States so unhinged, so out of control, that they got up and left rather than stay in a room with a man openly threatening to have them killed.

Iran's chief negotiator, Mohammad Bagher Ghalibaf, didn't even pretend to be rattled. "We do not take American threats into account," he said. "They would do better to be careful with their statements. Our armed forces are ready to respond. No matter what they say, we are the ones who act."

Then he asked the question Trump can't answer: "Don't they think that if their threats had worked, they wouldn't have ended up in today's desperate situation?"

That is the whole thing. For months Trump has screamed and threatened and promised to obliterate Iran, and for months it hasn't worked, because threats from a man with no follow-through are just noise. He signed a deal in Versailles days ago and called it the triumph of the century.

Then he threw a tantrum so reckless he threatened to murder the negotiators and got walked out on for it.
Trump threatened to assassinate the very people his own team was negotiating peace with. Then he warned that Iran "won't have a country" left. Hours later, Iran's delegation walked out of the talks and

demanded that he apologize.

Betty Justice — Jun 22, 2026
Subject: S7-2026-15 Comments From: Betty Justice Affiliation: Jun. 22, 2026 SENT: As an American citizen and taxpayer, I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.

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betty propst — Jun 22, 2026
Subject: S7-2026-15 Comment From: betty propst Affiliation: Jun. 22, 2026 Do not change from quarterly reporting. They probably need increased reporting.

Bev Craig — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bev Craig Affiliation: Jun. 22, 2026 Mandatory quarterly reports, ALWAYS.

Beverlee Craig
Human being
Transparency quarterly.

Beverlee Craig

Beverley Bodiroga — Jun 22, 2026
Subject: S7-2026-15 From: Beverley Bodiroga Affiliation: Jun. 22, 2026 YOU MUST CONTINUE WITH QUARTERLY REPORTING, OTHERWISE YOU WILL HAVE ANOTHER ENRON ON STEROIDS!

Beverly Benson Wolf — Jun 22, 2026
Subject: S7-2026-15 Comments From: Beverly Benson Wolf Affiliation: Jun. 22, 2026 My name is Beverly Wolf, Captain Ret. Waterford Twp Police Dept, Michigan. Transparency is more than an idea or a theory. It is real and needs to remain in place with quarterly reporting. My retirement is dependent on financial planning that is fact based, reported regularly and openly. Protect the everyday 'man' by keeping the reporting quarterly.

Beverly Davidson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Beverly Davidson Affiliation: Jun. 22, 2026 I am strongly opposed to this change! We need more transparency at this time , NOT LESS!
Beverly L Davidson
Retired

Sent from my iPhone

Beverly Dunston — Jun 22, 2026
Subject: S7-2026-15 From: Beverly Dunston Affiliation: Jun. 22, 2026 PLEASE keep the quarterly reporting in action!!!! If you cut the reporting signatures in half, the accountability will not be accurate!! There will always be an opening again for fraud and/or
other issues that would pop up for the CEOs to cheat people out of!!!! I also think that congressmen, senators, and other politicians should be held accountable for their actions in "investments" that earn them MILLIONS of dollars!!!!!
My name is Beverly Dunston and I live in Middleburg, FL, and am retired.

Yahoo Mail: Search, Organize, Conquer

Beverly Jennings — Jun 22, 2026
Subject: S7-2026-15 Comments From: Beverly Jennings Affiliation: Jun. 22, 2026 We do not need another 2008/9 financial collapse. Show some responsibility for the people and sort yourselves out.

Ian and Beverly Jennings

Beverly Salkaus — Jun 22, 2026
Subject: S7-2026-15 From: Beverly Salkaus Affiliation: Jun. 22, 2026 No!

Do not do this!

Best Regards, Beverly Salkaus
Cell 407.310.3304

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bhamilton — Jun 22, 2026

Subject: S7-2026-15 Comment From: bhamilton Affiliation: Jun. 22, 2026 My name is Barb Hamilton and I am retired after 44 years in the finance industry. I have performed SEC audits and been a liaison for SEC audits performed on my company. Quarterly reporting is essential for companies to communicate their financial status to shareholders. 6 months of time can send a company down a wrong path without someone looking over their shoulder. Too many companies don't care about their shareholders anymore-they need outside supervision. Please leave quarterly reporting in place.

Sent from my Galaxy

Bill Atnip — Jun 22, 2026
Subject: S7-2026-15 From: Bill Atnip Affiliation: Jun. 22, 2026 Keep quarterly

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Bill Davis — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bill Davis Affiliation: Jun. 22, 2026 Do not create another way for the insider's to profit before the public has access!

Bill Gates — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bill Gates Affiliation: Jun. 22, 2026 William Gates, retired. We already have problems with politicians granting themselves exemptions from insider trading statutes. It occurs to me that this proposed change only benefits those intent on defrauding ordinary investors.

Bill Ghazey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bill Ghazey Affiliation: Jun. 22, 2026 Quarterly reporting is critical in order to make informed investment decisions. It should not be cut and changed to semiannual. Don’t do it!

Sent from my iPhone

Bill Grahn — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Bill Grahn Affiliation: Jun. 22, 2026 I have been funding my retirement fund since 1977. My account has increased steadily all of those years. Now that I have become disabled, I cannot afford to lose ANY of my retirement fund. I still live on only my SS and Medicare. DO NOT change corp reporting to semi annually. America can’t afford another

irresponsible action by the SEC. Thank you

Sent from my iPhone

Bill Hess — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bill Hess Affiliation: Jun. 22, 2026 This is one of the most important things we can do to help ensure accurate reporting and investing

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Bill Maack — Jun 22, 2026
Subject: S7-2026-15 From: Bill Maack Affiliation: Jun. 22, 2026 Please continue quarterly reports signed by the CEO.

Bill Maack — Jun 22, 2026
Subject: S7-2026-15 From: Bill Maack Affiliation: Jun. 22, 2026 Please continue quarterly reports signed by the CEO.

Bill Maack
Bradenton Florida

Bill Maack — Jun 22, 2026
Subject: S7-2026-15 From: Bill Maack Affiliation: Jun. 22, 2026 Please continue quarterly reports signed by the CEO.

Bill Maack
Bradenton FL

BILL MCELRATH — Jun 22, 2026
Subject: S7-2026-15 Comment From: BILL MCELRATH Affiliation: Jun. 22, 2026 These reports really need to be submitted monthly. Quarterly reporting is the bare minimum for useful information!

- Bill

Bill McElrath
515-321-8240 c

Sent from my iPad Pro

Bill Ray — Jun 22, 2026

Subject: S7-2026-15 Comments From: Bill Ray Affiliation: Jun. 22, 2026 The quarterly system has its problems of course by over focusing management on short term results. But simply moving to 6 months is actually worse because (1) it is still, in an established public business, short-term tactics, and (2) it reduces visibility by investors by their degrading tactical results visibility. It needs a different approach to measure management's strategic performance.

Bill S — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bill S Affiliation: Jun. 22, 2026 Absolutely NEEDED!

Bill Scimone — Jun 22, 2026
Subject: S7-2026-15 From: Bill Scimone Affiliation: Jun. 22, 2026 Let’s make sure we keep the requirement for quarterly reports so we can avoid the problems we had before. It ensures clarity of behavior and accountability. That’s why it was put in place!
Thank you,
William F. Scimone

Sent from my iPhone

Bill Scimone — Jun 22, 2026
Subject: S7-2026-15 From: Bill Scimone Affiliation: Jun. 22, 2026 Let’s make sure we keep the requirement for quarterly reports so we can avoid the problems we had before. It ensures clarity of behavior and accountability. That’s why it was put in place!
William Scimone

Sent from my iPhone

Bill Waters — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bill Waters Affiliation: Jun. 22, 2026 Former Director of Accounting.
Big Eight Auditor.
Current investor.

Keep the quarterly!

Get Outlook for Android

Bill Woodall — Jun 22, 2026
Subject: S7-2026-15 From: Bill Woodall Affiliation: Jun. 22, 2026 Please, do not set this country up for failure, again. These rules and regulations were put into place because people did something stupid. If we do not learn from our mistakes. We are doomed to repeat them! Keep the quarterly

reporting. It is needed to help keep corporations and people honest.

Billie Ann Brown — Jun 22, 2026
Subject: S7-2026-15 Comment From: Billie Ann Brown Affiliation: Jun. 22, 2026 We want clear views of our investments.

Sent from my iPhone

Blair Browning — Jun 22, 2026
Subject: S7-2026-15 Comment From: Blair Browning Affiliation: Jun. 22, 2026 Leave it alone. If it's not broke, don't fix it.
Yours Truly,
BLAIR BROWNING

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bm hd — Jun 22, 2026
Subject: S7-2026-15 Comment From: bm hd Affiliation: Jun. 22, 2026 Joseph Paul, Business Owner.

We need more accountability from Wall Street not less. Keep the quarterly reporting to make these companies more transparent and less likely to be abusive to shareholders or the public.

Bob Aguilar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bob Aguilar Affiliation: Jun. 22, 2026 It is foolish and I don't see any advantage for the retail investor at all. As a matter of fact, it would keep investors in the dark for 3 extra months as to what the companies are up to. I am totally against this proposal by the SEC.

Bob and Jane Barr — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bob and Jane Barr Affiliation: Jun. 22, 2026 Once again , this is idiotic and would only be passed by complicate accomplices to the billionaire class.

Bob Bossie — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Bossie Affiliation: Jun. 22, 2026 Keep the signing requirement to 4 times a year.

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bob call — Jun 22, 2026
Subject: S7-2026-15 Comments From: bob call Affiliation: Jun. 22, 2026 Quarterly and more quarterly how often could I say it
I

Bob Ciullo — Jun 22, 2026
Subject: S7-2026-15 From: Bob Ciullo Affiliation: Jun. 22, 2026 Quarterly reporting was set up to avoid catastrophic fraud and failures such as Enron. Quarterly reporting is not overbearing on public companies and the vast majority of public companies are in favor of keeping reporting quarterly. Those firms seeking to hide analytics are in favor of semi-annual reporting. Please do not support those public companies seeking to minimize public protections.

My job as a director of Advisor coaching is grounded in a foundation of transparency and integrity of financial advisors and their client relationships. Removing quarterly reporting puts financial advisors at a much higher standard than publicly traded companies. This is short-sighted and simply wrong!

Bob Ciullo
163 NE 3rd Street
Oak Island, NC 28465

Bob Conway — Jun 22, 2026
Subject: S7-2026-15 From: Bob Conway Affiliation: Jun. 22, 2026 Quarterly reporting MUST be maintained. Those who run America's large and powerful corporations require frequent scrutiny by the SEC, lest they abuse their power. The People need your protection!!!

John R (Bob) Conway
Niles, Michigan, USA

Bob Gaines — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Gaines Affiliation: Jun. 22, 2026 I use my quarterly information to keep up with my retirement monies. Planning trips, buying appliances, cars, gifts. When polices are changed, I can react not wait 6 months to know about any changes!

Sent from my iPhone

Bob Heath — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Heath Affiliation: Jun. 22, 2026 Quarterly reporting assists those of us that are "small" investors i.e., those who don't have billions of $'s to invest. Please DO NOT ALLOW the special interest groups to discontinue these quarterly reports. They allow the small investor to make educated investment decisions and needs to be continued not ended or lessened!
Sincerely
Robert D. Heath Jr

Bob Hillenbrand — Jun 22, 2026

Subject: S7-2026-15 From: Bob Hillenbrand Affiliation: Jun. 22, 2026 Remember what happened when Greenspan talked Congress and Clinton into ending Glass-Seagal rules?

KEEP THE QUARTERLY REQUIREMENT.

Sent from my iPad

Bob Kledzinski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Kledzinski Affiliation: Jun. 22, 2026 It is totally wrong to go to quarterly reporting. Everyone needs to know what is happening at the various businesses!

Sent from my iPhone

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bob magee — Jun 22, 2026
Subject: S7-2026-15 Comments From: bob magee Affiliation: Jun. 22, 2026 Quarterly reporting forces corporate management to operate to a short decision horizon. Longer reporting cycles would loosen this constraint and allow more strategic decision making.

Bob Mcglothlin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bob Mcglothlin Affiliation: Jun. 22, 2026 Please retain the quarterly reporting. Those of us that are retired do not have time to build back our lost assets from a dis honest business. Thanks

Sent from my iPhone

Bob Moore — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Moore Affiliation: Jun. 22, 2026 Quartly reports prevent fraud . Don't change.

Bob Prince — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Prince Affiliation: Jun. 22, 2026 Keep it accordingly if it’s not broken don’t fix it. We’ll already be in Rob line make America great again for the little guys too.

Sent from my iPhone

Bob Sodders — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bob Sodders Affiliation: Jun. 22, 2026 Bob Sodders, Construction Project Manager
I am getting close to retirement and worried this will negatively affect my investments. It opens the door for fraud and misreporting. There is nothing wrong with the current system. History has shown

this has not been good for regular folks like me.

Bob Sylvester — Jun 22, 2026
Subject: S7-2026-15 From: Bob Sylvester Affiliation: Jun. 22, 2026 I believe this roll back will put the majority of CEOs -who understand that honesty works best in the long run- at a disadvantage.
Report FOUR times a year.

Robert Sylvester
42 High St #2
Middlebury, VT 05753

Bob Woodson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bob Woodson Affiliation: Jun. 22, 2026 I want to know how my portfolio is doing. Quarterly statements is a must.

Sent from my iPhone

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bobbi fox — Jun 22, 2026
Subject: S7-2026-15 Comments From: bobbi fox Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY REPORTING ! Absolutely 👍!

Bobbi

Bobbi Pace — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bobbi Pace Affiliation: Jun. 22, 2026 Roberta Pace, chef
This change will only protect fraud and hide corruption!
Do not let this happen!

Bobbie Flores — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bobbie Flores Affiliation: Jun. 22, 2026 Transparency should be above corporate gains. More clarity and accountability for corporations is essential for common retail shareholders!

Bobby Creel — Jun 22, 2026
Subject: File No. S7-2026-15 From: Bobby Creel As an investor we must demand Accountability, keep the reporting quarterly

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Bobby Rizzo — Jun 22, 2026
Subject: S7-2026-15 From: Bobby Rizzo Affiliation: Jun. 22, 2026 AMERICANS ARE SICK OF RICH PRIVILEGE. AND END OF THE DAY...YOU ALLWILL PAY

Bonita Douglas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bonita Douglas Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Investors need to see this information that informs timely decisions to hold or sell stocks they own.

Bonnie Baker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bonnie Baker Affiliation: Jun. 22, 2026 I've been in financial services my whole life. This is a serious mistake driven by insiders. That way they can react and we cannot!

Bonnie Baker Casally

Bonnie Bozovich — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bonnie Bozovich Affiliation: Jun. 22, 2026 With all the bad actors at this time we need more transparency not less

Sent from my iPhone

Bonnie Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bonnie Johnson Affiliation: Jun. 22, 2026 I say NO to your suggestion of bi annual accountability. It is MY money, not yours. My retirement investments are not your playground. Keep accountability alive and active. We must have quarterly accountability.

Bonnie Keuhne — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Bonnie Keuhne Affiliation: Jun. 22, 2026 We need more regulations, not less for businesses!

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Bonnie Keuhne — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bonnie Keuhne Affiliation: Jun. 22, 2026 More regulations keep companies honest!! Keep it Quarterly!!!

Get Outlook for iOS

Bonnie Kirk — Jun 22, 2026
Subject: S7-2026-15 From: Bonnie Kirk Affiliation: Jun. 22, 2026 I would be happy to tell you of the fraud I'm experiencing right now with Wells Fargo. 919-469-0916. They say they have done an investigation but have never questioned me.Please protect us!!

Sent from my iPhone

Bonnie Nill — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Nill Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reports are necessary to all investors n to keep companies honest. If the securities n exchange commission does what they are thinking of doing. They are giving companies larger opportunities for deceit n theft. Think we are counting on you

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Bonnie Sawyer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Sawyer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Pleas do not change the quarterly reporting. As investors we deserve accurate and timely information.

Bonnie Schulz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bonnie Schulz Affiliation: Jun. 22, 2026 Since DOGE stopped the flow of $$$ to the Dems, they are trying to seduce the SEC into approving this scheme to get their hands on taxpayer funds....,.NO! NO! ABSOLUTELY NOT!!!!!!!

Bonnie Shelley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bonnie Shelley Affiliation: Jun. 22, 2026 Stop hiding and start making people accountable

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BONNY STARK — Jun 22, 2026
Subject: S7-2026-15 Comment From: BONNY STARK Affiliation: Jun. 22, 2026 Bonny Stark, retired Airline and business owner. This is a bad move it hurts the everyday person trying to invest! This is to give more money to the already wealthy. You know it's wrong! Just Stop!

Sent from my iPhone

Bora Ercan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bora Ercan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please reconsider this action. The economy's already destroyed, prices are through the roof for everything. My investment account is the one thing that helps me get by. Please, please, please consider the regular people in this country before adopting rules that will make it easier for corporations to make it more difficult for people to earn a living by lack of transparency.
Thank you,
Bora Ercan

Boyce — Jun 22, 2026
Subject: S7-2026-15 Comments From: Boyce Affiliation: Jun. 22, 2026 To Whom It May Concern,
I am writing to express my strong opposition to any proposal that would reduce the frequency of public company financial reporting from quarterly to semiannual reporting.

As an individual investor and citizen, I believe public companies should be as transparent as reasonably possible. Quarterly reporting provides investors, analysts, employees, and the public with timely information about a company's financial condition and performance. Reducing reporting frequency would increase the amount of time that investors operate with incomplete information, potentially reducing market efficiency and increasing uncertainty.

While some proponents argue that less frequent reporting may encourage management to focus less on short-term results, I believe the benefits of transparency outweigh these concerns. Investors deserve regular access to financial information so they can make informed decisions about where to allocate their capital. More frequent disclosure helps promote accountability and trust in our financial markets.

Semiannual reporting could also disadvantage smaller investors who rely on publicly available information. Larger institutional investors often have access to extensive research resources and management interactions, while individual investors depend heavily on standardized public disclosures. Less frequent reporting risks widening this information gap.

The strength of U.S. capital markets has long been built on transparency, disclosure, and investor confidence. Moving away from quarterly reporting would represent a step backward from these principles.

I encourage the Commission to maintain current quarterly reporting requirements and continue prioritizing transparency and investor protection.
Thank you for considering my comments.
Respectfully,
Boyce McClellan
Charlottesville, Virginia

BP D — Jun 22, 2026
Subject: S7-2026-15 Comment From: BP D Affiliation: Jun. 22, 2026 NO WAY!

Brendan Duffy, Retired and watching, I vote!

BR — Jun 22, 2026
Subject: S7-2026-15 Comments From: BR Affiliation: Jun. 22, 2026 Let's at least pretend there's some accountability for the fat cats. Time for a revolt on the rich. Watch out now

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Brad Burns-Howard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brad Burns-Howard Affiliation: Jun. 22, 2026 Retiree here with financial resources in IRA invested in the Market. The asinine idea that eliminating Quarterly Reporting requirements would be a benefit astounds me.

Brad Burns-Howard, Vice President/Retired

Brad Burns-Howard

bradburnshoward@gmail.com

Brad Fahl — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brad Fahl Affiliation: Jun. 22, 2026 Stay quarterly or suffer the consequences.

Brad Fassnacht — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Brad Fassnacht Affiliation: Jun. 22, 2026 Brad Fassnacht, retired, Indiana, USA
Please don't change from the current earnings report structure. It will be devastating to our portfolio and in turn the economy.
Thank you

Brad Gilbert — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brad Gilbert Affiliation: Jun. 22, 2026 Sounds like your goal is to make all businesses less accountable to the public! Let the billionaires do more of whatever with Even Less accountability. I say NO.
Keep It Quarterly!

Brad Good — Jun 22, 2026
Subject: S7-2026-15 From: Brad Good Affiliation: Jun. 22, 2026 Good law's create Good behavior. Keep the quarterly reports.

Brad Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brad Smith Affiliation: Jun. 22, 2026 As a smallish investor from a rural area, I need access to quality online information I can trust. Quarterly reports are high on my list of guides to follow. They have a consistent format and must report the disappointments along with the successes. Otherwise retirees like me are left with only the bias of whoever posts the news.

Please keep the quarterly reports requirement

Respectively,

- Bradford Smith

Onancock, VA

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brad.calhoun — Jun 22, 2026
Subject: S7-2026-15 From: brad.calhoun Affiliation: Jun. 22, 2026 It didnt improve the EU, and it only protects the companies. They can absolutely keep doing quarterly reports, unless they add some penalties/punishment to 8-k.

Sent from my Galaxy

Braeden Bailey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Braeden Bailey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I have faith in the SEC to do what is right for all investors. I've based a lot of my life around quarterly reports and semi annual reports could free up my calendar. You do what you think is right and I'll adjust.

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brandy bissonette — Jun 22, 2026
Subject: S7-2026-15 Comment From: brandy bissonette Affiliation: Jun. 22, 2026 Quarterly is a must keep. No more hidden information, no more fraud against the people, enough is enough.

Brenda Bass — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Bass Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am someone who reads every quarterly report that is sent to me. It very much distresses me that any decisions that I may make about buying or selling a stock may be months behind the actual value of the stock, especially when I know there are traders who have much more current information than I, if I can see the reports only twice a year.
This decision to eliminate quarterly reports is a very, very bad one!

Brenda Gill — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brenda Gill Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTS. TOO MANY COMPANIES GET BUY WITH SKIMPING & HIDING "" EXTRA BONUSES "" & NORMAL CITIZENS ARE LOOSING THEIR HOMES UNABLE TO PAY HIGHER TAXES & STRUGGLING EVERY DAY TO CARE FOR THEIR FAMILIES.

Brenda Hetterich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brenda Hetterich Affiliation: Jun. 22, 2026 We pay enough money for our products . We should not have to pay more because
of criminals . Where does this stop .

Brenda Howard — Jun 22, 2026
Subject: S7-2026-15 From: Brenda Howard Affiliation: Jun. 22, 2026 Do not change a system that keeps the people accountable, lessoning that accountability will back fire and they will find away to lie and hide things filling their pockets and screwing Americans.

Sent from my iPhone

Brenda Hutcherson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brenda Hutcherson Affiliation: Jun. 22, 2026 In this day and age stop allowing fraud to occur. A person needs the info in REAL TIME. Not took my money & ran ! Brenda Hutcherson. American Sick OF Fraud

Sent from my iPhone

Brenda Isaac — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Isaac Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This has worked for fifty years. It benefits the average retail investor, like me. There are no good

reasons to change that. We deserve quarterly information and transparency. Don't change that now.

Brenda Phillips — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Phillips Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
there is so much dishonesty going on, so much cheating so much underhanded business dealings that this would just make it easier to get done before they are checked on. this sounds like a Trump inspired law.
I say absolutely not. Not only that but clean up the mess that is present

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Brenda Wesp — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brenda Wesp Affiliation: Jun. 22, 2026 Quarterly reporting ensures real rime transparency. Please do not change.

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brendabanjoff — Jun 22, 2026
Subject: S7-2026-15 Comments From: brendabanjoff Affiliation: Jun. 22, 2026 Regulation is needed for transparency. Without it, the market will become unstable and lead to more frequent recessions or worse.

Sent from my Galaxy

Brenden Hubele — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Brenden Hubele Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The market is a mess currently and it's your job to police it. Allowing this new decreased reporting period would only benefit businesses with things to hide and people with insider information to trade on. Please don't stand idly by while the richest and most corrupt people on earth take more of what they don't need while average people suffer.

Brett Husebye — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Brett Husebye Affiliation: Jun. 22, 2026 Report every quarter

Report Every quarter and make sure every investor knows who is stealing from shareholders

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Brian Arroy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Brian Arroy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: There was a valid reason to keep these reports quarterly. And some investors rely on these reports. If future Enrons are given a 6 month blackout, it opens the door for future fraud and the People deserve to know what has changed that justify giving leniency to companies who are constantly looking to benefit themselves at the expense of others, which unfortunately in today's world, is most of them. They have to be given a reason to stay honest and deter unethical practices. No, to the 6 month blackout.

Brian Duvall — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brian Duvall Affiliation: Jun. 22, 2026 The system is already rigged in favor of billionaires and crooked politicians. Requiring less oversight leads to more suspions of the rich squeezing the little guy. Don't decrease the quarterly
reporting requirements!

Yahoo Mail: Search, Organize, Conquer

Brian Francella — Jun 22, 2026
Subject: File No. S7-2026-15 From: Brian Francella As a retired individual investor I oppose this proposal of extending reporting periods. This favors large institutions that have the private resources to monitor companies in real time, putting regular investors at a severe disadvantage. Less frequent reporting forces longer gaps between verified corporate updates, which will result in wilder price swings when news is finally released. Cutting required disclosures in half creates blind spots, inevitably leading to an increase in undisclosed corporate mismanagement and fraudulent activity.

Brian Geminden — Jun 22, 2026
Subject: S7-2026-15 From: Brian Geminden Affiliation: Jun. 22, 2026 For times a year (once a quarter) isn't that much of an imposition. Unless you have something to hide. Keep the rule as is.

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Brian Gutierrez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brian Gutierrez Affiliation: Jun. 22, 2026 NO NO NO! Too much opportunity for fraud. any benefit from it is not seen on the consumer level. it doesn't sound trustworthy and smacks of corruption. not a good thing when overall trust in the government is at all time lows.

Brian Jones — Jun 22, 2026
Subject: File No. S7-2026-15 From: Brian Jones Please keep quarterly reporting to keep our investments safe.

Brian Knouff — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brian Knouff Affiliation: Jun. 22, 2026 Brian Knouff
President, KCG, Inc
In today's climate of misinformation and irresponsibility, it is crucial that we keep quarterly reporting as a way to keep tabs on our stocks. Too much can happen in 6 months especially against the average investor. We do not have the inside info politicians and hedge fund mgrs have!

~Brian

Brian Lee — Jun 22, 2026
Subject: S7-2026-15 From: Brian Lee Affiliation: Jun. 22, 2026 CEO's and the like are destroying our country by their greed and selfishness. Hold them accountable.

Brian Nelson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Brian Nelson Affiliation: Jun. 22, 2026 The amount of corporate and governmental corruption under Trump is astounding. Do not give them additional dark time to cover their questionable business activities. Quarterly reporting and tax payment is better for taxation cash flow.

Briana Tolbert — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Briana Tolbert Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 Is that it is a direct blow to investors. you must continue quarterly reporting!

BRIDGET DEPRIEST — Jun 22, 2026
Subject: S7-2026-15 From: BRIDGET DEPRIEST Affiliation: Jun. 22, 2026 Stop trying to hide the truth from us! We deserve to get quarterly reports from the SEC! My name is Bridget DePriest, I live in Springfield, Illinois and I am about to turn 73. I have worked since I turned 16. The last 28 years before I retired, I worked for the Illinois State Police. As an employee of the State of Illinois, I saw Illinois politicians rob our pensions for years! I will not stand for anyone else to steal my money!! It's bad enough that Trump is stealing our tax money!

Bridget Palmer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bridget Palmer Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:

we need to preserve the current transparency and accountability of corporations to their shareholders. Please do not change the rules that require quarterly reporting.

Britteny Schruefer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Britteny Schruefer Affiliation: Jun. 22, 2026 Britteny Schruefer, Independent Contractor.
Quarterly reporting keeps the playing field as even as possible. Eliminating quarterly reports only makes it more apparent that someone has something to hide.

Britteny Lynn Schruefer
brittenylynnschruefer@gmail.com

Brittney Kuykendall — Jun 22, 2026
Subject: S7-2026-15 Comment From: Brittney Kuykendall Affiliation: Jun. 22, 2026 My name is Brittney Kuykendall, I am a single mother and graphic designer. As a business owner, I do not agree with this proposal. It is unethical to operate your business in such a way. The American people should not foot the bill for someone else's business practices. I urge you, do not move forward with this proposal.

Thank you.

Bruce Daw5son — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bruce Daw5son Affiliation: Jun. 22, 2026 As a retiree, retirement is a tough balance of financial decisions. We worked our entire lives to have enough to live on through our investments along with SSI. This will chastise our potential profits there which are counted as on to live and to pay taxes. We only hope that we have the opportunity to splurge occasionally to buy things for ourselves and hopefully manage a downsized version of a vacation we always hoped to have. Medical and pharmaceutical are always a financial drain.This proposal will only help companies to hold back financial information. This does nothing to help Amserican citizens, particularly to those close to retirement or retired. I strongly oppose this proposal.

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bruce durbin — Jun 22, 2026
Subject: S7-2026-15 Comments From: bruce durbin Affiliation: Jun. 22, 2026 Bruce Durbin, Semi-retired and heavily invested in mutual funds for retirement.
The only reason this has been proposed is personal preference. Tens of millions of investors-by-default (retirement plans) who do not have the ability or resources NEED to have a way fund managers can keep an eye out for financial stability and fraud in companies.

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Bruce Hatcher — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bruce Hatcher Affiliation: Jun. 22, 2026 Keep sending All quater reports to All Investors,Employees and Stockholders

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Bruce Holly — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bruce Holly Affiliation: Jun. 22, 2026 My name is Bruce Holly. I am a stockholder.
Keep the reporting quarterly. I want to know what's going on. I clearly cannot trust a large portion of those required to reoort. Reporting less frequently only makes it easier to manipulate.

Bruce Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Bruce Johnson Affiliation: Jun. 22, 2026 DO NOT 🛑 1/4ly reporting. There are far too many executives who have stolen employees money & we do not need to give more opportunities to steal $ and avoid jail time. Just because the President does it daily doe not mean it is right. We need people to simply do the right thing & all people know implicitly what the right thing is. Do your job & uphold the necessary standards!! Bruce Johnson Business Founder Kalamazoo MI

--

Bruce "Frisbee" Johnson
269-569-5998

In Memory of Finn Johnson & Finn Johnson Community Fund.
Beating the competition is relatively easy, but beating yourself is a never-ending commitment. Nike poster circa 1979
Think, Laugh & Inspire

BRUCE KILGALLON — Jun 22, 2026
Subject: S7-2026-15 Comment From: BRUCE KILGALLON Affiliation: Jun. 22, 2026 Corporate governance and actions are now so important to the citizens so, please keep the quarterly reporting requirements in place.

Sent from my iPhone

Bruce Montgomery — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bruce Montgomery Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Please stop the steal before it starts! Thank You!

Bryan and Sherry Gibb — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Bryan and Sherry Gibb Affiliation: Jun. 22, 2026 To: Securities & Exchange Commission: SAVE QUARTERLY REPORTING! It is very important to me and my spouse that Quarterly Reporting be KEPT AS IS! We must be able to have and to see an accounting of the money that we have in investments EVERY QUARTER! This is a MUST! We are young(er), retired Public Safety Officers who worked to serve and protect citizens of the United States for over 55 years of combined service. SAVE QUARTERLY REPORTING! We sign & attest to this on June 21, 2026 Mr. and Mrs. Bryan Gibb and Sherry Gibb

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Bryan Beamer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bryan Beamer Affiliation: Jun. 22, 2026 No. No to this. You are knowingly trying to help companies practice unreliable accounting. I thought your job was to protect but in recent years it seems you want to protect the wealthy companies

Should you have any questions or require assistance, please contact our office by dialing 202.600.9605 or alternatively, you can follow this link to schedule an online meeting at your convenience.

Kind Regards,

Bryan Beamer, ChFEBCsm, APMA®
Founder and CCO

click here to start your plan

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Winter Haven, FL 33884
Account Services: 352.332.8723
Office: 202.600.9605
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Bryan Williams — Jun 22, 2026
Subject: S7-2026-15 Comment From: Bryan Williams Affiliation: Jun. 22, 2026 Why on Earth would you change the law to regress back to the 1950's?

I personally watch when these quarterly reports come out and depend on them for my decision making. We as shareholders deserve to know what's going on in the companies we invest in. Keep the reporting as it is, so we can keep fraud at a minimum.

Sincerely,

Bryan Williams
2455 Sunrise Blvd.
Fort Myers Fl, 33907

Bunnybooyah Czomba — Jun 22, 2026
Subject: S7-2026-15 Comments From: Bunnybooyah Czomba Affiliation: Jun. 22, 2026 Quarterly reporting is necessary in order to make informed decisions. Lack of transparency makes that impossible and suggests malicious intent.

Burton Gillies — Jun 22, 2026
Subject: S7-2026-15 Comment From: Burton Gillies Affiliation: Jun. 22, 2026 Nothing like letting the fox guard the hen house. Leave the rules alone.

Butch & Karen Moore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Butch & Karen Moore Affiliation: Jun. 22, 2026 I want only quarterly reports.
K.S. Moore
Investor

Butterfly — Jun 22, 2026
Subject: S7-2026-15 Comment From: Butterfly Affiliation: Jun. 22, 2026 Setting an example starts either those to profess to e using it. Stop abusing the people and misleading the world.

Renee La-Viscount

C B — Jun 22, 2026
Subject: File No. S7-2026-15 From: C B As retail investor I rely on quarterly reporting, I am strongly opposing semiannual reporting, a change that only benefits insiders in my view, not the public or even the company itself.

C Dotson — Jun 22, 2026
Subject: S7-2026-15 Comment From: C Dotson Affiliation: Jun. 22, 2026 Mr. Christopher Dotson I'm a disabled Deputy Sheriff, injured on the job. This bill/law. Stinks of crime and unlawfulness. I AM TOTALLY AGAINST THIS!

Mr. Christopher Dotson

C L — Jun 22, 2026
Subject: S7-2026-15 Comments From: C L Affiliation: Jun. 22, 2026 It is too easy to hide fraud

already with quarterly reports. Don’t make it worse by giving less reports. Carol Lane. Just a person who has shares.

C Trell — Jun 22, 2026
Subject: S7-2026-15 From: C Trell Affiliation: Jun. 22, 2026 I would look even more closely at the CEOs and fraudsters who want these changes toward less transparency and accountability! They are the ones to will rip consumers and investors off without a thought. At a time of more greed, scams and fraud the punishments for fraud and deceit should Increase, not decrease!

Sent from my iPhone

C Whiteside-Curry — Jun 22, 2026
Subject: S7-2026-15 Comments From: C Whiteside-Curry Affiliation: Jun. 22, 2026 Fix the System, NOT add more Trickery and Burden to benefit the Ones who need it the least.

Yahoo Mail: Search, Organize, Conquer

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cabernetblues — Jun 22, 2026
Subject: S7-2026-15 Comment From: cabernetblues Affiliation: Jun. 22, 2026 Elizabeth Delgado. Retired Instructional Designer. As a retired person, who worked hard to save for over 50 years, it’s essential for me to be able to see quarterly reporting. Any change to that would jeopardize my future at a time when I can no longer work.

~Elizabeth Delgado

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cacg55 — Jun 22, 2026
Subject: S7-2026-15 From: cacg55 Affiliation: Jun. 22, 2026 I am Lanette Martin and I am from Georgia. I am retired from Civil Service and I have put my hard earned money into Investments to ensure that I can live and be cared for without being in a poverty level. My investments are my livelihood in retirement. Please continue to have the certification of our investments done 4 times a year and provide us with our statements quarterly to verify everything is correct. By doing this only twice a year allows the frauds and thieves plenty of time to rob us before we know what has been done and in most cases to late for anythimg to be done about it. We need the quarterly statements to continue! Thank you for hearing the people's voices and continuung our quarterly certifications and statements. Sincerely.
Lanette Martin

thank you fir !!wiquarreports

Sent from my Galaxy

Caesar Alarcon — Jun 22, 2026
Subject: S7-2026-15 Comments From: Caesar Alarcon Affiliation: Jun. 22, 2026 We are not taking this lying down. We will remove the SCE chair and put someone that is honest.

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cameron syruss — Jun 22, 2026
Subject: S7-2026-15 Comments From: cameron syruss Affiliation: Jun. 22, 2026 This is bull. I vote HELL NO. I'm currently unemployed. This matters to me because I have investments. My name is Chris McWilliams

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Camilla Krone — Jun 22, 2026
Subject: S7-2026-15 Comments From: Camilla Krone Affiliation: Jun. 22, 2026 We need quarterly reporting for the good of all of us who aren't billionaires or even millionaires. We need our investments to be able to respond to economic change. I never got rich teaching, but I saved well for retirement. I need my portfolio to be responsive to the markets. Millionaires and billionaires need to keep in mind that they wouldn't be wealthy if the middle class was removed from the economy.

Sent from my iPhone

Camilla Vance shadley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Camilla Vance shadley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I expect SEC to be driving force for transparency, accountability, honesty and leadership in proper financial governance.

The effort to further weaken our country's financial credibility and governance is completely unacceptable and Wrong.

it appears to reflect further corruption.

Camille Meyer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Camille Meyer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep the schedule as it is! Why encourage fraud? Who does this change benefit? Certainly not me!

Candace Dodson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Candace Dodson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not get rid of quarterly reporting.
We need all voters and tax payers to have a fair chance within the markets to support the true ideology of the democratic republic that we ate.
Thank you,
Candace Dodson

Candice Schubert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Candice Schubert Affiliation: Jun. 22, 2026 Quarterly reporting is important for transparency in the financial world and to monitor fraud which seems to be rampant now. It has worked for many years and should not change. Please do not eliminate quarterly reporting.

Sent from my iPhone

Caralee Godfroy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Caralee Godfroy Affiliation: Jun. 22, 2026 Dear SEC, Regarding S7-2026-15:
Please do not let public companies go dark for 6 months or even 1. Please keep this open to the public. Protect the public investors, not private firms and insider trading.
Thank you,

Caralee Bell

Mobile

Carl Russell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carl Russell Affiliation: Jun. 22, 2026 I can't believe this you're taking Quarterly fileing a long time rule in business accounting and alternating it for the billionaires you people care nothing for the little guy well there's millions of us and we won't sit idly by

I'll have to write my congressman directly

Carla Angel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carla Angel Affiliation: Jun. 22, 2026 My name is Carla Angel, and I am a NotaryPublic, and graduate school student. I want companies to be open with the public every quarter. This is accountability. Thank you.

Carla Capone — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carla Capone Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need more disclosure from public companies, not less. I do not want to blindly invest in my retirement account. I want frequent and insightful information regarding the corporations in which I invest. Six months is too long to go without reporting. I would like monthly reports. Transparency is vital. I do not want to invest in companies that are doing things I don't like and a lot of things I don't like can be done in six months.
Do not blindfold me. I will pull all my investments out of the U.S. stock market if you limit reporting beyond the current quarterly requirements.

Carla Hertel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carla Hertel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Pull your collective heads out of your asses!
Thanks
Carla

Carla Trussell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carla Trussell Affiliation: Jun. 22, 2026 Do not rip off seniors who depend on their savings? No roll backs!

Carla Valdes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carla Valdes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
please do not make corporate governance any more of a black box than it already is. Reducing corporate transparency would not benefit the vast majority of Americans who use investments to fund their retirements. It would, however, allow corporations to obfuscate their returns and create more market volatility. This is a policy that would sacrifice Americans' financial stability to allow a small fraction of investors to profit off of the resulting uncertainty.

Carlyn Frey — Jun 22, 2026
Subject: S7-2026-15 From: Carlyn Frey Affiliation: Jun. 22, 2026 The quarter reports are necessary.

Our economic situation under the Trump administration is problematic. Integrity no longer exists in our government. Corporate America is selling us out. The last thing we need is to loose trust in our banks. We don't need another depression. We need integrity, honesty and transparency. Don't sell us out. Carlyn frey, retired.

Carmen Bray — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carmen Bray Affiliation: Jun. 22, 2026 Please continue with quarterly reporting. Very important for fraud prevention. We need quarterly reporting. Carmen Bray

Get Outlook for Android

Carmen Silva — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carmen Silva Affiliation: Jun. 22, 2026 It is our right to know what it is u do and how our mo ey is being used. U dobt have the right to touch any reporting. If anything it should be done more frequently as u are all sketchy for asking. Stop it

“Love recognizes no barriers. It jumps hurdles, leaps fences, penetrates doors, to arrive at its destination full of hope”
"Maya Angelo"

Carol Barclay — Jun 22, 2026
Subject: S7-2026-15 From: Carol Barclay Affiliation: Jun. 22, 2026 I am a Library Assistant at the New York State Library.
Keeping the quarterly requirement is necessary for accountability.
Carol Barclay.

Carol Brannon — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Carol Brannon Affiliation: Jun. 22, 2026 Investors should pull their money out of any who dont report AT LEAST QUARTERLY!
Speak to their Pockets!

Carol Burton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carol Burton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why would they change this practice.
so now average people will not have necessary information to make informed

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Carol Evans — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Evans Affiliation: Jun. 22, 2026 Absolutely NOT! This is just more of corporate misinformation to mask its greed, lack of responsible management, hide the theft by their rich cronies, and resistance to disclosure of critical disclosure and responsibilities to the public rearing its ugly head. No person nor corporation that has wealth beyond $20,000,000.00 should be allowed to hide how investments and profit distributions are being managed. The SEC and all the rich that are currently taking advantage of the average American people should be being quite careful at this time as the current dishonest administration will not stay in power indefinitely - regardless of their planned attempt to do so. We the people are watching and once decent people are back in power there will be severe consequences. Ignore this at your own personal peril. Feel free to contact me should you wish to verify this is truly my opinion. My contact information is included below. And remember for every person who has the time and courage to speak out, there are millions of us who feel the same way.

Carol A. Evans
6096 Wayfarer Drive
Villa Rica, GA 30180
404-713-1737
evans9598@gmail.com

Carol Fine — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Carol Fine Affiliation: Jun. 22, 2026 Please do not change the reporting schedule. This would have a devastating effect on the economic well-being of average Americans. We need transparency!
Carol Fine, Retired Teacher

Sent from my iPhone

Carol Guest — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carol Guest Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential for informed decisions for investors. Don't keep important information away from private investors.

Carol L. Jewell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol L. Jewell Affiliation: Jun. 22, 2026 I am writing to say that quarterly reporting helps stock market investors make informed decisions. I am a retired educator. I need to invest wisely. Thank you. Carol Jewell, Sandy Hook,
Virginia

Yahoo Mail: Search, Organize, Conquer

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carol levalley — Jun 22, 2026
Subject: S7-2026-15 Comment From: carol levalley Affiliation: Jun. 22, 2026 Quarterly reporting is mandatory for transparency.

Sent from my iPhone

Carol Meeks — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Meeks Affiliation: Jun. 22, 2026 If it's not broke don't change it! We have been members for many years and want SEC to keep Quarterly Reports.
Carol Meeks

Have a blessed day!
Carol

Sent from my iPhone

Carol Murray — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carol Murray Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Sure,
A quarterly report is invaluable to how I handle my decisions on my own money. Please do not take this valuable resource away. Thank you .
Carol Murray

Carol Nichols — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carol Nichols Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This must be stopped because every supposed little thing adds up when the MAGA administration is trying to steal all of our money & breaking our laws to keep every $ before we can take action after the election 11/3/26.

Carol Przyhocki — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carol Przyhocki Affiliation: Jun. 22, 2026 This sounds suspiciously like hiding information that the public is entitled to know. Carol Przyhocki investor retired and trying to sustain my savings

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Carol R. — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol R. Affiliation: Jun. 22, 2026 No!!! Unfair to small investors! Carol Riley, retired

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Carol Riley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Riley Affiliation: Jun. 22, 2026 It seems every single day, there is something ELSE suspicious, sneaky or just plain WRONG that crops up with this administration, designed to maximize profits for those who are rich and getting richer by manipulating business practices in their favor. Not requiring reporting on their profitability - or lack thereof - on a dependable schedule, so that investors can actually have an honest view of WHAT they are investing in, is WRONG on so many levels, and will be a disaster.
Carol Riley
Retired American Citizen
Matters to me because my life savings are invested in the stock market

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Carol Rizzardi — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carol Rizzardi Affiliation: Jun. 22, 2026 Quarterly reporting must remain quarterly to maintain any sense of reliability. Companies must not be able to hide financials for six months. This is a monstrous idea.

Carol Rizzardi
Chicago 60660

Sent from my iPad

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carol schulz — Jun 22, 2026
Subject: S7-2026-15 From: carol schulz Affiliation: Jun. 22, 2026 Let's continue to do everything we can to keep corporate America honest. Four reports a year, vouched for as to integrity and completeness by CFO, will help achieve that goal.

Carol Scott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Scott Affiliation: Jun. 22, 2026 What we have been doing is working well for all in the market, I believe there is no reason to change from 3 month reporting to yearly reporting. That way everyone can look out and for their investments.

Carol Scott
(919)323-7041
Your Realtor for Life
Sent from my iPhone

Carol Simon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Simon Affiliation: Jun. 22, 2026 Need to stay the same corporate corruption needs to be transparent!

Carol Woodward — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carol Woodward Affiliation: Jun. 22, 2026 Sounds like a good safety net. keep It Quarterly.

~Carol~

Carole Johns — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carole Johns Affiliation: Jun. 22, 2026 I am 76 years old. I think this is a very poor decision because fraud is rampant, and the government repeatedly pardons fraudsters! Those who are hurt do not receive their money back in many cases! Niki Johns , Missouri.

Sent from my iPhone

CaroleSue Hess — Jun 22, 2026
Subject: S7-2026-15 Comment From: CaroleSue Hess Affiliation: Jun. 22, 2026 Absolutely NOT. This is criminal.

Carolina Buia — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carolina Buia Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not undermine the democratic nature of the markets. Already Main Street has a hard time competing with the newly minted billionaires and trillionaire. Don't be part of the reason the wealth gap is exacerbated. Do not pass this, stand up for the masses and everyday Americans.
thank you
C Buia

Caroline Blair — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Blair Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

Do NOT allow corporations to hide their financials . The market will crash. People like me will invest in anything other than stocks.:

Caroline Mesman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Caroline Mesman Affiliation: Jun. 22, 2026 Caroline Mesman-Retired
This change could devastate all personal investors. A lot can happen in that six months when

investors should be able to make decisions.

Sent from my iPhone

CAROLINE ROMERO — Jun 22, 2026
Subject: S7-2026-15 Comment From: CAROLINE ROMERO Affiliation: Jun. 22, 2026 Don't change what's in place already. What are you trying to hide? I need to know.

Sent from my iPhone

Carolyn Baker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carolyn Baker Affiliation: Jun. 22, 2026 Carolyn Baker, retired archaeologist. I watched what the whole ENRON scandle did to my mother. We were poor while I was growing up. I would have to wear shoes until my feet had grown so much my toes came through the fabric at the top. My mother worked, scrimped & saved. Putting herself through school, then working as a school librarian. Then ENRON happened. It took well over 30% of her savings. All because someone was greedy & unethical. Yet was anyone ever really held accountable? Were those affected ever made financially whole again? NO!
All they received were promises that reporting requirements would be strengthened so those in positions of trust would not be able to take advantage of those entrusting their futures to them. Rescinding the quarterly reporting requirement isn't just wrong. It is a broken promise of financial ethicacy. Those paying attention will react. And not in the way you want. It will directly & negatively effect investing patterns for decades to come. In this era of global, digital finance it is imperative to be vigilant in monitoring those institutions charged with handling our finances. We will not accept anything less than what was promised. AMERICA REMEMBERS! Do the right thing!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Carolyn Fischer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carolyn Fischer Affiliation: Jun. 22, 2026 Changing from quarterly to semi-annual is just away to help the rich get richer and should NOT be allowed to happen. This is shady as can be

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Carolyn Morgan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Morgan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Quarterly Reports
Please continue the quarterly reports. Too many things can happen that would change the safety and information needed to make intelligent investment decisions. Six months is too long!
Carolyn R Morgan

Carolyn Pecho — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Pecho Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Not a good idea, friends, to eliminate quarterly reports. Your service (quarterly reports) is DEEPLY APPRECIATED. Please don't change.
Thank you.
Sincerely,
Carolyn Pecho

Carrie A Pitard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carrie A Pitard Affiliation: Jun. 22, 2026 Angie Pitard Retired Keep them honest!

Carrie Carlson-Scoglio — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carrie Carlson-Scoglio Affiliation: Jun. 22, 2026 This country should stay with quarterly reporting. Faith in institutions and fat-cat companies is at an all-time low and changing this tradition would only enhance distrust and anger. This is Carrie Carlson-Scoglio, disabled from academics, and we watch the markets closely to maintain our financial health. And my husband and I VOTE, both at the ballot box and with our money.

Sent from my iPhone

Carrie Foster — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Carrie Foster Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
quarterly disclosures help us make informed decisions - Knowledge is power SEC should not take power away from us

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Carrie Gulledge — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carrie Gulledge Affiliation: Jun. 22, 2026 These reports need to be kept quarterly in order to maintain transparency and monitor hidden transactions and fraud. We need to have monitoring of transaction accountability

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Carrie Hunt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carrie Hunt Affiliation: Jun. 22, 2026 C. Hunt, Retired - The move from quarterly reporting matters to me since I still hold stocks and mutual funds. You could say I have a vested interest in knowing, at the very least, the quarterly performance of the entities that comprise my portfolio. I believe it to be punitive to be given less information for decision making.

Carrie Woofter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carrie Woofter Affiliation: Jun. 22, 2026 Keep them quarterly, if you need to change them make them monthly.

Carrie Wren — Jun 22, 2026
Subject: S7-2026-15 Comments From: Carrie Wren Affiliation: Jun. 22, 2026 What the hell? Are you stupid or just super greedy. Yeah this is a very very very very bad idea.

Carroll Driver — Jun 22, 2026
Subject: S7-2026-15 Comment From: Carroll Driver Affiliation: Jun. 22, 2026 No good can come of eliminating quarterly reporting. We need to make corporations more accountable, not less. Also act to remove corporate money from politics. Stop the greed monsters and require them to work for the public good.

Carroll Driver
Resident of Lexington, KY 40504

Caryl Procita — Jun 22, 2026
Subject: S7-2026-15 Comments From: Caryl Procita Affiliation: Jun. 22, 2026 Quarterly reporting has been the standard and stockholders deserve nothing less. Quarterly reporting keeps companies ACCOUNTABLE AND RESPONSIBLE! Do not bow to the pressure of those who think less accountability makes for better business. It does not. I am concerned that less reporting will make for a more volatile market. It makes me think that I should lean towards other investments and not the stock market.
Thank you.
Sincerely,
Caryl Procita
Clinic Administrator

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casey branton — Jun 22, 2026
Subject: S7-2026-15 From: casey branton Affiliation: Jun. 22, 2026 Hold cheating frauds Accutane for 5her actions

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Cassandra Smallwood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cassandra Smallwood Affiliation: Jun. 22, 2026 My name is Cassandra Smallwood, retired Navy. There needs to be transparency when it comes to the business dealings of America’s schools. What are you trying to hide?

Sent from my iPhone

Cate — Jun 22, 2026
Subject: S7-2026-15 From: Cate Affiliation: Jun. 22, 2026 There is no good reason to stop quarterly reporting. The American public has bailed out these companies too often and the damage that they have done is beyond generational. They need to have some, very reasonable, safeguards in place The companies owe that to the common good. While these companies only motivation is profit, they owe a debt of service to this nation as well. This country that made it possible for them to succeed at the levels they enjoy. They CEOs owe that as well. MC Hannon SMSgt retired Battle Creek, MI

Catherine Carillo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Catherine Carillo Affiliation: Jun. 22, 2026 I am retired. and on a fixed income . PLEASE STOP THIS BAD IDEA. DONT CHANGE ANYTHING PLEASE FOR THE SAKE OF ALL AMERICANS. IM TIRED OF CHEATERS GETTING AWAY WITH EVERYTHING in America these days

Catherine Carrillo
219-407-4679

Catherine Donovan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Catherine Donovan Affiliation: Jun. 22, 2026 Reporting earnings every 6 months could critally harm investors. The only advantage would be to the companies wanting to hide losses. Don't do it!

Catherine Newman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Catherine Newman Affiliation: Jun. 22, 2026 WE NEED TRANSPARENCY AND NO MORE FRAUD

Catherine Snow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Catherine Snow Affiliation: Jun. 22, 2026 We need quarterly reporting for regular people to be informed.

Catherine Snow
Retired teacher

Catherine Wheatley — Jun 22, 2026
Subject: S7-2026-15 From: Catherine Wheatley Affiliation: Jun. 22, 2026 Keep reporting and signing Quarterly!!!

Cathie roberts — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cathie roberts Affiliation: Jun. 22, 2026 C. Roberts Retired
There are too many reasons to name why we need to have quarterly reporting from the SEC. Everything done in the dark has to have a light shined on it

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Cathy Byrd — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cathy Byrd Affiliation: Jun. 22, 2026 As an investor I want as much timely and transparent information as possible. Quarterly is not too much to ask. With the elites within our government getting and benefiting from insider information, we deserve to have quarterly reporting to at least be able to see trends, get information on what's going on and make decisions in a timely manner to at least limit risk!

Cathy Byrd
3953 Cedar Av.
Montgomery, AL 36109
850-832-4052

Cathy Egbarts — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cathy Egbarts Affiliation: Jun. 22, 2026 Cathy Egbarts. Work doing what I Love to do..helping other people. I need to know how my investments are financially gaining or losing quarterly.

Cathy Fish — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cathy Fish Affiliation: Jun. 22, 2026 Cathy Fish, retiree. Former employee of the California state franchise tax board. You must continue quarterly reporting for all investors and all corporations transparency is key do not engage in suspicious behavior.

Sincerely,

Cathy J. Fish

Sent from my IPhone

Cathy J Sieberg — Jun 22, 2026
Subject: S7-2026-15 From: Cathy J Sieberg Affiliation: Jun. 22, 2026 Absolutely quarterly!!!! Why would you even consider the potential of fraud!!!!!

Sent from my iPhone

Cathy Knight — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Cathy Knight Affiliation: Jun. 22, 2026 My money! Don't you tax it enough? I worked for not the friggin government.

Cathy Lanier — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cathy Lanier Affiliation: Jun. 22, 2026 Stop being slimy, corrupt bastards. We need monthly reporting, not fewer.

Cathy Lanier
CEO

Get Outlook for Android

Cathy Shepherd — Jun 22, 2026
Subject: S7-2026-15 From: Cathy Shepherd Affiliation: Jun. 22, 2026 There is too much underhanded situations as is. Keep it at quarterly!

Sent from my iPhone

Cathy Wilson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Wilson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
haven't we had enough? Why would you even think to do this? It just gives people more time to cover up and do miss deeds . with this administration you can always count on some kind of nefarious action going on. Have some integrity stand up for the American people not for one guy or a party. I hope you rethink this and come to your senses and make the right decision, which is absolutely no on this

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cathybuchalter — Jun 22, 2026
Subject: S7-2026-15 Comments From: cathybuchalter Affiliation: Jun. 22, 2026 Please keep it Quarterly. Its much more efficient to report 4 times a year. Not doing this led to the Recession of 2007 - 2008. Please protect the American people.

Sent from my Galaxy

CC Said it — Jun 22, 2026
Subject: S7-2026-15 Comments From: CC Said it Affiliation: Jun. 22, 2026 This is disgusting. The stock market needs more regulation against hedge funds and short sellers, and not more regulation, allowing the defrauding of retail investors. You need to do your job you need to start working for the people. It is absolutely disgusting that any of you are allowed to pass the laws that you have to go after retail investors, and to completely allow blanket immunity to market manipulators and con artist.

Cecelia Dickey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cecelia Dickey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Companies should make reports quarterly. Trading should be fair for all who invest with no insider trading! All companies should be open and transparent with their business practices.
Cecelia M Dickey

Cel Hernandez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cel Hernandez Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I want to have continual oversight and quarter reports so that I can make informed decisions on my retail investments.
I want true transparency and disclosure to view all documents to make vital decisions in my investments.

Celeste Williams — Jun 22, 2026
Subject: S7-2026-15 Comment From: Celeste Williams Affiliation: Jun. 22, 2026 Because our retirement funds are invested in companies, it is important for us to know how the companies are doing every 3 months. To allow companies to hide how they are doing 6 months at a time could affect many Americans incomes.
Celeste Williams, retired teacher

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ceres bainbridge — Jun 22, 2026
Subject: S7-2026-15 Comment From: ceres bainbridge Affiliation: Jun. 22, 2026 I need to know how my tiny retirement funds are doing. Every six months is too long to wait. We are not an oligarchy!

CGBooks30 — Jun 22, 2026
Subject: S7-2026-15 Comment From: CGBooks30 Affiliation: Jun. 22, 2026 Frequent and accurate

reporting is THE only way to move forward. Honesty is the best policy. Besides, why would I want to support companies that would prefer to keep the public in the dark?

Chapel Ormond — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Chapel Ormond Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15
This proposal would be a detriment to the currently valued system in place allowing investors, individuals, to be aware on the status of the company they seek to invest in. Please do not enact this new proposal.

Char — Jun 22, 2026
Subject: S7-2026-15 Comment From: Char Affiliation: Jun. 22, 2026 Companies are doing just fine. They are VERY profitable. Keep the current rules in place so that they must continue to report quarterly. They can hire extra staff if they need to, but this protects us from having to bail them out again.

Sent from my iPad. Charlene

Char Love — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Char Love Affiliation: Jun. 22, 2026 Do not do this! This country is already on the diving board and headed for the trash bin of history. Don't help that happen, do what you can to fix it! Or you too will end up in the green swamp of tRUMPS actions. Disgusted with it all!

Charla Eddy Eales — Jun 22, 2026
Subject: S7-2026-15 From: Charla Eddy Eales Affiliation: Jun. 22, 2026 Keep the quarterly reporting. Enough of tge sneaking around of the rich.

Charles Best — Jun 22, 2026
Subject: File No. S7-2026-15 From: Charles Best I depend on my invested savings to support my retirement. I remember when the crooks that were in charge during the real estate crash got away with hand slaps. The people who run corporations are sociopaths who need tighter controls on their behavior, not looser. Corporations are horrible neighbors. They build the worst version they can get away with for as cheaply as they can, and charge the most they think they can get, while privatizing their income and pushing their waste products out for the public to clean up. They need more accountability, not less.

Charles Crook — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charles Crook Affiliation: Jun. 22, 2026 Please do not

suspend the quarterly reporting rule. My retirement income is important to me. Close monitoring is crucial. C. Crook. Retired Director of Procurement and Contracting.

Sent from my iPad

Charles Gibson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charles Gibson Affiliation: Jun. 22, 2026 Stop this corruption before it starts !!

Charles Gorenstein — Jun 22, 2026
Subject: S7-2026-15 Comment From: Charles Gorenstein Affiliation: Jun. 22, 2026 Charles Gorenstein; retired attorney; Durham, NC: Quarterly reporting by publicly traded companies has sustained a growing economy and provided prosperity for many. Do not revert to the mediocre performance that results from semi-annual reporting. Everyone gains from quarterly reporting. Stop playing games with our economic future.

Sent from my mobile phone

Charles Guck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Charles Guck Affiliation: Jun. 22, 2026 As a retired person with my retirement invested in the stock market I believe there needs to be oversight with quarterly disclosure. It is far to easy to deceive when not being watched. Charles Guck, retired

Charles Guck
cdguck@gmail.com

585-732-6755
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Charles Hansen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charles Hansen Affiliation: Jun. 22, 2026 There's no public good in keeping an additional 3 months' information confidential. Stop screwing the ordinary citizen at every turn.

Charles Kime retired cybersecurity professional — Jun 22, 2026
Subject: File No. S7-2026-15 From: Charles Kime As an individual investor, I lack the financial resources or credibility to engage companies directly for additional information. I use quarterly reports to check on the progress of company initiatives and to verify if company management makes progress on their goals stated in 10-K and other public statements. Please do not eliminate the requirement to submit 10Q reports that help retail investors. If you want to eliminate short-term thinking among executives make a law that only allows for executive bonuses to be paid based on 5, 10, or even 20 year performance. People act based on how things affect their money, not reporting.

Charles Kreger — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Charles Kreger Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This would be nothing but a disabling stab to the investing populus

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CHARLES MCGINNIS — Jun 22, 2026
Subject: S7-2026-15 Comment From: CHARLES MCGINNIS Affiliation: Jun. 22, 2026 With AI reporting should be easier, companies already do monthly statements. Investors need to be kept in the loop. To much can happen in a six month period.

Sent from my iPad

Charles Mineo — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Charles Mineo Affiliation: Jun. 22, 2026 WOW WHY IS THIS EVEN BEING CONSIDERED? MORE TRANSPARENCY BENEFITS EVERYONE WTF!!?

Charles Murchison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charles Murchison Affiliation: Jun. 22, 2026 Charles, Safety Advisor-
No company needs to be able to go dark. If they're a public company they need to stay publicly accountable.

Charles A. Murchison Sr,

Charles Weston — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Charles Weston Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I value the idea (making businesses think longer term) behind this proposed new rule to change quarterly reporting to semi-annual. However, I do not believe the new rule will have the intended consequences. When I buy individual stocks I become a part owner of that business. I don't want to be blind for six months at a time. I highly value the quarterly reports to help ensure I make the best decisions with my hard earned cash. Changing this rule will hurt little people like me and will only benefit the rich insiders. There are many smart business leaders who think long-term regardless of how often they report. I actually love finding these leaders and buying into their companies because they usually do the best in the long-term. Let's keep existing quarterly reports in place so little guys like me can continue to thrive in our amazing American market, the best market in the world!

Charlie Cooper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Charlie Cooper Affiliation: Jun. 22, 2026 01, 02, 03, 04 are my reasons

Sent from my iPhone

Charlie Johnson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charlie Johnson Affiliation: Jun. 22, 2026 Don’t try to fix what ain’t Broken!!!!!!!
Charlie Johnson- 82 Year old retired Veteran

Sent from my iPhone

Charlotte Crowder — Jun 22, 2026
Subject: S7-2026-15 Comments From: Charlotte Crowder Affiliation: Jun. 22, 2026 Keep it Quarterly

Sent from my iPhone

Charlotte Douglas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Douglas Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't take the information from the people.

Charon Caldwell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Charon Caldwell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Investors are punished by this decision. The more and more timely this information the more correct we can keep Corporations and try to eliminate insider trading (we hope).

Charyse Kirby — Jun 22, 2026
Subject: S7-2026-15 From: Charyse Kirby Affiliation: Jun. 22, 2026 We need to keep an eye on our accounts every 3 months to make sure our accounts are secure.

Cheri Kinney — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cheri Kinney Affiliation: Jun. 22, 2026 Cheri Kinney…retired and returned 3 times and still teaching… I rely on my investments being there when I finally do retire for good. Please keep the quarterly reporting.

Cheri K
Sent from my iPhone

Cheri Plenda — Jun 22, 2026
Subject: S7-2026-15 From: Cheri Plenda Affiliation: Jun. 22, 2026 I suggest that the SEC keep the Quarterly Reporting! That way the CEOs will feel the need to be honest rather than run the risk of being caught Quarterly for cover ups and lies. There already is way too much of that going on in the business sector and the Government! My name is Cheri Plenda and I am retired. I am a mother of 2 and grandmother of 5. I also homeschooled my children and was a co-owner of an on-line business.

Cherri Flynn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cherri Flynn Affiliation: Jun. 22, 2026 Keep it as is. No change to quarterly. It will SUPPORT CORRUPTION. America has to do better for ALL our people. Not just the wealthy

Sent from my iPhone

Cheryl — Jun 22, 2026
Subject: S7-2026-15 From: Cheryl Affiliation: Jun. 22, 2026 We need Quarterly reports to make informed investment decisions!!!

Sent from my iPhone

Cheryl Arechiga — Jun 22, 2026
Subject: S7-2026-15 From: Cheryl Arechiga Affiliation: Jun. 22, 2026 I'm for keeping accountability. Complaining that it's too much paperwork is ridiculous.
Cheryl Chase, Freeland WA

Sent from my iPhone

Cheryl Borden — Jun 22, 2026
Subject: S7-2026-15 From: Cheryl Borden Affiliation: Jun. 22, 2026 Cheryl Borden Retired. Naples, FL. Leave it. CEO's need to be held accountable for the job they do. Please, LEAVE IT QUARTERLY.

Sent from my Galaxy

Cheryl France — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cheryl France Affiliation: Jun. 22, 2026 Just another way to screw the people, who's bad idea was this? Why would you make a bad proposal like this. ? No absolutely not this is bad for wall street and all investors.

Cheryl Holt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cheryl Holt Affiliation: Jun. 22, 2026 No not for this, reporting as much as possible daily and weekly because we do not need any more fraud committed here in the USA this is the most corrupt country in the world now due to corporations and bootlicking grifters and billionaires!

Sent from my iPhone

Cheryl Krupinskas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cheryl Krupinskas Affiliation: Jun. 22, 2026 You must stay vigilant against corruption. Keep the quarterly reports

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Cheryl McDonald — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Cheryl McDonald Affiliation: Jun. 22, 2026 We are invested in the stock market etc. why would you hurt the investors by changing the reporting back to twice a year when you already know it hurts investors. Shame on you!!!

Sent from my iPhone

Cheryl Melzar — Jun 22, 2026

Subject: S7-2026-15 Comment From: Cheryl Melzar Affiliation: Jun. 22, 2026 There is no reason to stop quarterly reporting. It only hurts the little guy.

Cheryl Pack — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cheryl Pack Affiliation: Jun. 22, 2026 I want to keep getting updates and reports 4 times a year that helps protect fron fraud

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Cheryl Poston — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cheryl Poston Affiliation: Jun. 22, 2026 We worked hard for every penny we have saved. We need to keep quarterly reports to see what is going on with our savings.

Cheryl Shushan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cheryl Shushan Affiliation: Jun. 22, 2026 Having quarterly reports keeps companies honest and invested. We need accountability!!
Cheryl Shushan
Retired teacher

Sent from my iPhone

Cheryl Shushan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Shushan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Companies need to be held accountable and quarterly reports keeps them transparent!!

Cheryl Spence — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Spence Affiliation: Jun. 22, 2026 If you want the American people to invest in our country, you need to keep transparency and accountability in every financial transaction.
This country was built on the backs of the common people and yet those in positions of power do everything they can to take advantage of the common people. It needs to stop!

We need access to our financial investments at all times! The security and exchange commission has no right to keep it from us. We should be allowed every opportunity to access our records and make changes in our investments in a moments notice.
Entitled elite and powerful authorities have almost totally erased our trust & destroyed our country. All need to be held accountable. The fraud, theft, deception, & corruption needs to end immediately!

Cheryl Stewart — Jun 22, 2026
Subject: Re: S7-2026-15 Comment From: Cheryl Stewart Affiliation: Jun. 22, 2026 On Jun 19, 2026

9:38 AM, Cheryl Stewart <sharestew@aol.com> wrote:

Cheryl Stewart, retired. I have a small nest egg of stocks inherited from my parents. Please don't change to 6 months reporting. It's all we have and money is tight. Thank you.

Cheryl Stewart — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cheryl Stewart Affiliation: Jun. 22, 2026 Cheryl Stewart, retired. I have a small nest egg of stocks inherited from my parents. Please don't change to 6 months reporting. It's all we have and money is tight. Thank you.

Cheryl Strother — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Strother Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We have saved all our working life for retirement. Millions like us need transparency from the SEC to make good decisions so we can continue to live independently.

Cheryl Wurster — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Wurster Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I want my quarterly statements from my investment accounts to continue so I can monitor what is happening with my money. Reducing it to every 6 months does not help those of us with investment accounts. Stop only helping the wealthy!
Sincerely,
Cheryl Wurster

Chris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Chris Affiliation: Jun. 22, 2026 That is obviously some kind of scam and or financial manipulation that these rich pieces of **** are gonna use to further hide their earnings. The law needs to take away the things they have and not give them more ways to take advantage of the people and the system.
It sounds like they have scam artists writing business laws now.

Chris Barrows — Jun 22, 2026
Subject: S7-2026-15 Comment From: Chris Barrows Affiliation: Jun. 22, 2026 I am not in support of the proposed rule allowing companies to shift to from quarterly to semi-annual reporting and urge the SEC requirement for quarterly reporting to be retained.

Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Please retain the requirement for quarterly reporting.

Thank you.

Chris Barrows
Private Investor

Chris Boucher — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Chris Boucher Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
don't let this happen. The stock market manipulation will be to great and then dump.

Chris Dewart — Jun 22, 2026
Subject: S7-2026-15 Comments From: Chris Dewart Affiliation: Jun. 22, 2026 More transparency is the right approach for investors and trust in the financial system

Chris Dewart

Chris Eldarrat — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Chris Eldarrat Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We expect and demand transparency to ensure a fair market and to protect our investments. Quarterly reporting should be non-negotiable.

Chris Gerstner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Chris Gerstner Affiliation: Jun. 22, 2026 Chris Gerstnwr... Don't add even more corruption to this bull **** system

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Chris Purviance — Jun 22, 2026
Subject: S7-2026-15 From: Chris Purviance Affiliation: Jun. 22, 2026 Keep things honest in this Country with CEO Quarterly Reporting.

Chris Savino — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Chris Savino Affiliation: Jun. 22, 2026 We need more transparency not less from the Trump administration. Need to keep to quarterly reporting of securities.

Christa Froehlich — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Christa Froehlich Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I strongly object to the proposal to allow companies to hide their books for 6 months. There is no good reason to allow corporations and insiders an advantage over everyone else. My family's retirement investments are vitally important to our future. Please do not allow this to happen!
thank you,
Christa Froehlich

Christian Call — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christian Call Affiliation: Jun. 22, 2026 Investors need more information -- not less -- about the companies in which they invest. Fiscal health and the state of the business should be reported honestly, accurately, and understandably. Relaxing regulations has resulted in companies' deceiving their small investors while providing unfair advantages to insiders, board members, and major investors. Please do not eliminate quarterly reporting.

Christian Puentes — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christian Puentes Affiliation: Jun. 22, 2026 We don't need more fraud but need more transparency

Yahoo Mail: Search, Organize, Conquer

Christina Chesleigh — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christina Chesleigh Affiliation: Jun. 22, 2026 PLEASE DON’T DEPRIVE ME OF VALUABLE INFORMATION so ME & MY FAMILY & FRIENDS lose true participation in the REAL VALUES OF U.S.

Sent from my iPhone

Christina Clem — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christina Clem Affiliation: Jun. 22, 2026 Just stop! We need more transparency not less!

Christina Clem — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christina Clem Affiliation: Jun. 22, 2026 Just stop! We need more transparency not less!

Christina Clem
Communications Director
Burien, WA 98166

Christina Mann — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christina Mann Affiliation: Jun. 22, 2026 Christina mann, deli clerk. I just love how much billionaires and ceos think they have the right to rip everyone off and get away with it. And to allow them to continue to do this,will make anyone contributing to this look as intelligent a meth head trying to sell you someone's stolen dog for a dime bag! So go ahead,be stupid,you're all not winning anything in return 🙄😏.

Christina Noneya — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christina Noneya Affiliation: Jun. 22, 2026 Absolutely unnecessary to change when that change isn't needed. Please vote "NO" on this particular change. Thank you.
-Christina Bolinger

Get Outlook for Android

Christina Ramirez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christina Ramirez Affiliation: Jun. 22, 2026 To Whom It May Concern,

We want standards that support transparency, not lack of information. We urge our American Government to support the People and therefore, we urge you to maintain the quarterly reporting.

Sincerely,
Dr. Christina Ramirez
U.S. Citizen
Whittier, CA

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christina robinson — Jun 22, 2026
Subject: S7-2026-15 Comment From: christina robinson Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTING !!!

Christina Sofkos — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christina Sofkos Affiliation: Jun. 22, 2026 Christina Sofkos. Owner. Need the information to be available

Sent from my iPhone

Christina Southard — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Christina Southard Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
We are entitled to our qtrly updates and to make sure the information is available to us!
AI and the technology available should only make it easier to report then it was 50+ years ago! It's an excuse to give access to allow the 1% continue to corrupt and cheat from us everyday people!

Christine Casazza — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Christine Casazza Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Enough is being hidden from us let's not add to it. Keep full transparency such as it is.

Christine Forward — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christine Forward Affiliation: Jun. 22, 2026 Quarterly reporting is a strong and important process that helps to ensure INTEGRITY in the system. Please at least maintain current reporting rules. I'd like to see more stringent measures but here we are.

Sent from my iPhone

Christine Johnson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christine Johnson Affiliation: Jun. 22, 2026 Christine Johnson, Accountant transparency, shareholders
rights, accountability!

Thank you,

Christine Johnson, EA
WTH Stella
720-261-8586
christinejohnsonatwork@gmail.com

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Christine Knodle — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christine Knodle Affiliation: Jun. 22, 2026 Quarterly is a must. Christine knodle retired

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Christine Malone — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christine Malone Affiliation: Jun. 22, 2026 This matters to me because when investing I want a clear picture of financial health and trends. It matters because it isn't just insiders who should know what's going on with companies that are in their portfolios. It matters because how else does anyone know if the executives are doing their jobs?

Christine Malone
Account Manager

Christine McKenney — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christine McKenney Affiliation: Jun. 22, 2026 No way! Keep the reporting quarterly as it has been! Practice ethical and honest practices, aboveboard, instead of trying to get away with something! Do the right thing as you deal with financial matters.

Sent from my iPhone

Christine Navarro — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christine Navarro Affiliation: Jun. 22, 2026 Investors have a right to know how the companies, etc. they invest in are doing.

Sent from my iPhone

Christine Orantes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christine Orantes Affiliation: Jun. 22, 2026 SEC ....Keep it Quarterly
RETIRED and my savings are my livelihood.
I've saved my all my life for retirement and can't replace what would be lost.
Christine Orantes

Christine Root — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christine Root Affiliation: Jun. 22, 2026 Please keep reporting by corporations on a quarterly basis. Doubling that time period will make it difficult for small investors to keep abreast of changes. There is no reason to change from quarterly reporting. Corporations have made quarterly reports for a long time, and the SEC should insist that they continue to do so.

Regards,

Christine Root Michigan 48823

Christine Sintic — Jun 22, 2026
Subject: S7-2026-15 From: Christine Sintic Affiliation: Jun. 22, 2026 With the past fraud that went on the steps you are trying to get rid of were put in place. Looking at our nation fraud and waste has been on an uptick. Keeping quarterly reports with signatures is needed more now. So instead of taking a step back keep the reporting tight or tighten it more. Thank you.

Get Outlook for Android

Christine Studley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christine Studley Affiliation: Jun. 22, 2026 Stop this proposition This not feasible! Or is it necessary. We are entitled to have quarterly reporting. We have a right to know what our money is doing.this is an illegal act!

Sent from my iPad

Christine Zimmer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christine Zimmer Affiliation: Jun. 22, 2026 I depend on quarterly reports for budget. It's crucial as a senior on a very fixed income to know if my investments are holding up.

Christopher Banks Individual Investor and Retirement Account Holder — Jun 22, 2026
Subject: File No. S7-2026-15 From: Christopher Banks Lessening the frequency of required financial reports for public companies is dangerous for individual investors and retirement account holders such as myself (likely a substantial portion of the general population of the USA). It makes it easier for public companies to deceive the public for their own financial gain, at the expense of us, the common people who invest in their companies, and it makes it more difficult for us to estimate their performance and determine whether it’s prudent to invest in their companies. This could accelerate or even cause financial ruin for those of us investing in their companies; this includes the possible complete loss of retirement funds, leaving our seniors impoverished and destitute at the exact moment when social security is running out of money. This will be a terrible move for our citizens and will only benefit the largest of companies operating in this country (those publicly trading). Thus, I strongly oppose this measure and this rule.

Christopher Braun — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christopher Braun Affiliation: Jun. 22, 2026 A public company should be completely transparent, especially to its investors, those considering investing, and anyone considering doing business with them. Reporting quarterly isn't unreasonable.

Yahoo Mail: Search, Organize, Conquer

Christopher Clayton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christopher Clayton Affiliation: Jun. 22, 2026 Christopher Clayton, real estate agent and investor. Altering the rules to anything other than monthly reporting is completely unacceptable.

Sent from my iPhone

Christopher D Hendryx Retired Director of Operations Sherwin Williams — Jun 22, 2026
Subject: File No. S7-2026-15 From: Christopher D Hendryx I feel very strongly as an investor that quarterly filings are essential for transparency in the financial management of public companies. These are essential for shareholders and investors to know the company is meeting statutory requirements. By signing off on their reports quarterly we ensure the management teams are providing timely and accurate information to the market.

Christopher Davis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christopher Davis Affiliation: Jun. 22, 2026 SEC. Do your job. Don't make things worse. And prosecute insider trading, including trump who has abused insider trading worse than anyone in history! Not to mention half of congress. Chris Davis, Senior Chemist, McKinleyville, CA

Christopher Gilbert — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christopher Gilbert Affiliation: Jun. 22, 2026 Make them report 8 times a year now instead. Chris gilbert Maintenance Supervisor

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Christopher Jones — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christopher Jones Affiliation: Jun. 22, 2026 Quarterly reporting works. The SEC is trying to fix something that is not broken. The public shareholders deserve and have a right to know how the company is performing financially to make informed decisions.

Christopher Jones

Get Outlook for iOS

Christopher Lubeck — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Lubeck Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

As a retired who has invested in the US financial markets for most of my life, I find the quarterly filing requirements for public corporations to be critically important. These do uments provide a view into the company finances that a small investor needs to verify and validate that a company's public PR statements are matched by their financial reporting. Any less frequent reporting simply gives bad actors the ability to take advantage of the investing public more easily
Thank you for your consideration.

Christopher Lynch — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Lynch Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I need quarterly reports to base ny decisions on. Otherwise companies only need to put out weekly propaganda to affect the markets with garbage info that has no way to be fact checked. And it harms the ground level investor trying to build a portfolio. Me and millions of others without big portfolios and sway over the market.

Please do not change the bedrock of what little safeguards we have to invest.

Christopher Moody — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Christopher Moody Affiliation: Jun. 22, 2026 Hello,

to whom it may concern, it’s vital that we as investors in our economy have ample access to data and metrics to show how the organizations we are entrusting with our hard earned dollars are performing. By rolling back to semi annual reporting, we are losing critical insight into business operations which results in lack of insight into how our investments are performing. As a financially responsible individual, I routinely validate my financial position weekly, monthly, quarterly, and annually. If you only checked your bank account twice a year, how well do you think you’d perform?

Thank you,

Chris Moody
Technical Software Architect
Small Business Owner
Investor

Christy Crandall — Jun 22, 2026
Subject: S7-2026-15 Comments From: Christy Crandall Affiliation: Jun. 22, 2026 I demand that you maintain quarterly reporting for corporate entities

Christy Crandall, Ph.D.

Sent from my iPhone

Christy Sanchez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Christy Sanchez Affiliation: Jun. 22, 2026 Christy Sanchez customer service and businesses should not be able to not report for 6 months. Why would they get to hide that info? We need companies to show all there cards instead of hiding.

Chrystine Reynolds — Jun 22, 2026
Subject: S7-2026-15 Comments From: Chrystine Reynolds Affiliation: Jun. 22, 2026 Stop this idiocy NOW! We have the right to know everything that corporations know and in the same timely manner! Chrys Reynolds

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Chuck Bogle — Jun 22, 2026
Subject: S7-2026-15 Comment From: Chuck Bogle Affiliation: Jun. 22, 2026 Charles Bogle
Partner in Law Firm

I have a lot of experience in the corporate world, and what matters most to those investing and otherwise running in the public space is transparency and information. Allowing public companies to report only semi-annually is a mistake. We need more information available about the behavior of public entities, not less. Companies prepare that information for themselves, and there is no reason not to let the public see it. It protects investors and actually helps the market by building trust that transparency allows. Thank you

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chuck hereford — Jun 22, 2026
Subject: S7-2026-15 Comment From: chuck hereford Affiliation: Jun. 22, 2026 Please continue quarterly reports in order to provide investors with confidence on financial matters

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Chuck Kimball — Jun 22, 2026
Subject: S7-2026-15 Comment From: Chuck Kimball Affiliation: Jun. 22, 2026 It ain't broke, don't fix it. There is no upside for investors in this proposal. Firms don't need an opportunity to hide poor performance from investors. As a retiree who depends on market performance to assure a stream of income I am VERY concerned with the possible negative outcomes if this proposal becomes regulation. Please keep the current regulations in place.

Thank you.
Charles Kimball

Chucks Gmail — Jun 22, 2026
Subject: S7-2026-15 Comment From: Chucks Gmail Affiliation: Jun. 22, 2026 If you want to change it, change it to monthly. It our money and we have a right to know what our money os doing and

where

Sent from my pigeon

Cindi McGee — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cindi McGee Affiliation: Jun. 22, 2026 Feels like they are messing with our hard earned money. We are not mushrooms, stop keeping Ameicans in the dark and feeding us BS.

Cindy Blackman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cindy Blackman Affiliation: Jun. 22, 2026 This has got to be the most egregious thing that has been produced in recent memory, and a lot has happened that is just unforgivable. The amount of damage that could be done in 6 short months is unthinkable. Who does this benefit and why? Why would any company jump at the chance to hide what they are doing? Rhetorical question, we all know why. At some point it will all come crashing down and we all know it.

Sent from my iPad

Cindy Croxton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Croxton Affiliation: Jun. 22, 2026 Do not stop quarterly reporting we don't want another Enron Stop the corruption

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cindy Kipe — Jun 22, 2026
Subject: S7-2026-15 Comments From: cindy Kipe Affiliation: Jun. 22, 2026 Changing this requirement makes no sense. You’re trying to “fix” a problem that doesn’t exist. Many companies are reporting record profits, with corporate officers making huge salaries and bonuses. They don’t need relief from regulatory requirements to be profitable. They need to accurately report what they’re doing in a timely manner. 6 months is too long to inform investors of the company’s status. It also makes it more difficult to make corrections if need. I’m retired and my investments and ability to live a quality of life I’ve saved for are at risk because of this bogus fix.

Cindy Kipe

Sent from my iPhone

Cindy Morlang — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cindy Morlang Affiliation: Jun. 22, 2026 Cindy Morlang We have to much secrecy in our government now!! Transparency is needed in all aspects of our lives!

Sent from my iPhone

CindyC — Jun 22, 2026
Subject: S7-2026-15 Comment From: CindyC Affiliation: Jun. 22, 2026 Because!

Sent from Proton Mail for iOS.

Claes Lilja — Jun 22, 2026
Subject: S7-2026-15 Comments From: Claes Lilja Affiliation: Jun. 22, 2026 I find it crucial for me as an investor to be able to track how companies are actually doing, so quarterly reporting is very important to me and my investment decisions.

Shifting to longer periods between reporting feels like an unfair disadvantage since I don't have direct access to what is going on inside the companies I invest and trade in.

I urge to not change the reporting rules! Thank you.

Claes Lilja

Claire Emery — Jun 22, 2026
Subject: S7-2026-15 Comment From: Claire Emery Affiliation: Jun. 22, 2026 Semi-annually reporting is a recipe for financial shananigans by the company. Keeping quarterly reports, reduces the likelihood of financial abuse and corruption by the company. Claire Emery

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Claire Sagen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Claire Sagen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why would people want to buy stock if they can't follow a stock's performance? Better to invest in something else.

Clare Merva — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Clare Merva Affiliation: Jun. 22, 2026 Do not allow changes to the current reporting.

Clare Merva — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Clare Merva Affiliation: Jun. 22, 2026 Do NOT allow

quarterly reporting!

Clarence — Jun 22, 2026
Subject: S7-2026-15 Comment From: Clarence Affiliation: Jun. 22, 2026 Clarence Smith,cook-stop trying to keep your financial antics from becoming public knowledge!

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clarence smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: clarence smith Affiliation: Jun. 22, 2026 Clarence Smith,cook-stop trying to keep your financial antics from becoming public knowledge!

Clarine Doeling — Jun 22, 2026
Subject: S7-2026-15 Comment From: Clarine Doeling Affiliation: Jun. 22, 2026 No, quarterly report are what is and they need to stay that way!!!

Claude A. Nevels — Jun 22, 2026
Subject: S7-2026-15 From: Claude A. Nevels Affiliation: Jun. 22, 2026 Agreed. I am also retired and agree we must have quarterly reports. I signed and submitted my response previously.
Thank you for providing us with this information allowing us to give a timely response and keeping us informed.

Claudia Alvarez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Claudia Alvarez Affiliation: Jun. 22, 2026 Stop trying to screw the public over!!

Sent from my iPhone

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claudia frahm — Jun 22, 2026
Subject: S7-2026-15 Comment From: claudia frahm Affiliation: Jun. 22, 2026 Hey, SEC: KEEP IT QUARTERLY! Reduce the chances for fraud and keep investors informed.
Sincerely, Claudia Frahm, retired American.

Claudia Gibson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Claudia Gibson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
What an absurd idea! With the current admin already manipulating the market. ..you’d be creating a climate of distrust.
I’d move my money out of stocks biz I wouldn't have confidence in their growth.
You’d be opening a giant avenue for major corruption!

Claudia Thomas Fiest — Jun 22, 2026
Subject: S7-2026-15 Comment From: Claudia Thomas Fiest Affiliation: Jun. 22, 2026 Please keep quarterly reports. We need this information timely!!!!!

Clayton Griffin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Clayton Griffin Affiliation: Jun. 22, 2026 Why? In a time where fraud is daily news, why eliminate relative information? Sounds like this is a smoke screen to coverups and corrpution. Tell me how this will benefit potential investors
and comsumers. No, no, no. Bad idea.

Yahoo Mail: Search, Organize, Conquer

Clementine Waller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Clementine Waller Affiliation: Jun. 22, 2026 Enough! Stop enabling the corruption!!

Cliff Spitz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cliff Spitz Affiliation: Jun. 22, 2026 Quarterly reporting helps ensure that public companies don't cheat, lie, and steal. Why is this new idea of abandoning quarterly reporting being discussed now?

Simply because our President cheats, lies, and steals.

Prove me wrong. Accountability is coming. SEC by its very mission is a regulatory agency that is responsible for accountability and integrity. Any step away from quarterly reporting will be interpreted by the public and markets as an invitation to lie, cheat, and steal.

Thank you for your consideration and commitment to integrity.

Sincerely,
C.I. Spitz

Co-Founders CIRC — Jun 22, 2026
Subject: S7-2026-15 Comment From: Co-Founders CIRC Affiliation: Jun. 22, 2026 Will look to foreign exchanges that have more integrity if they can be found. American capitalism represented by the american exchanges are as corrupt as much in avoiding a basic transparency and accountability. Welcome to the plutocracy where the rules are set not for all but for the few.

Coco Boock — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Coco Boock Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am only 19 years old. I am opening my first Ira soon and my parents have some money set aside for me in their invested savings accounts.
the more unregulated the stock market becomes the worse my family will do overall. If you remove quarterly reporting my chances of being able to retire will turn from bad to worse. My family has always been able to retire in recent history and your increased lack of care in regulations will ruin that.

the actors and insiders you regulate will never be able to self regulate. In terms of stocks they only have one purpose which is to make themselves profit. They will take advantage of my finances to transfer money to themselves more and more over time

if you come out and say that you believe that they can self regulate and don't need to report quarterly. I'll see it as it is which is a slap in the face to all Americans like me, and a promise of worse policy in the future.

if you continue to remove regulations, and reduce visibility, which nullifies all existing regulations, then I'll see you in the next Great Depression. Even though it will affect people like me far more than financial insiders

your lack of transparency goes against everything that the sec was made for. If you still have enough air to breathe despite the obvious stranglehold that insiders have on your decisions then you will decide not to destroy quarterly reporting

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Cody Staley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cody Staley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't do this, it would completely screw over all retail investors. And completely ruin us small guys trying to get ahead. I urge you to make the right decision.

Colette Eggleston — Jun 22, 2026
Subject: S7-2026-15 Comment From: Colette Eggleston Affiliation: Jun. 22, 2026 I think quarterly reporting needs to stay in place to keep the public informed, and the players a little more honest…. Or at the very least, can’t hide things as long. thank you.

Sent from my iPhone

Colette Mounts — Jun 22, 2026
Subject: S7-2026-15 From: Colette Mounts Affiliation: Jun. 22, 2026 This safeguard helps prevent fraud!

Sent from my iPhone

Colette Shoemaker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Colette Shoemaker Affiliation: Jun. 22, 2026 This is absurd to even think about allowing companies to hide their info for 6 months without reporting. Why are we protecting them and not the investor? Please keep the quarterly reports in place

Sincerely,
Colette Shoemaker

Sent from my iPhone

Connie Barth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Connie Barth Affiliation: Jun. 22, 2026 Nope! Nope! Nope! KEEP IT TRANSPARENT. People have lost trust in this Administration & ALL Agencies affiliated with it. DO NOT GO THROUGH WITH THIS.

Connie Griffin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Connie Griffin Affiliation: Jun. 22, 2026 To the SEC: As a retiree I am at the mercy of how my stocks respond. I implore you to not change quarterly reporting especially now when billionaires have all control. There are no promises that social security benefits could support me for the rest of my life.
Thank you!
Respectfully,
Constance Griffin

Connie

Connie Hasty — Jun 22, 2026
Subject: S7-2026-15 Comment From: Connie Hasty Affiliation: Jun. 22, 2026 Just leave well enough alone. You don't need to be changing anything.

Sent from my iPhone

Constance Arasmith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Constance Arasmith Affiliation: Jun. 22, 2026 From the SEC website " Founded to help our country respond to the Great Depression, we're the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow.". SEC rule Rule S7-2026-15 does not align with this goal. More visibility is needed now, not less!

Sent from my iPhone

Constance McGhee-Hargrove — Jun 22, 2026
Subject: S7-2026-15 Comments From: Constance McGhee-Hargrove Affiliation: Jun. 22, 2026 Quarterly reporting should continue. This allows self-employed people to have current information on their next steps.

Sent from my iPhone

Constantin Graf von Kageneck — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Constantin Graf von Kageneck Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency and perceived fairness of information availability is what draws capital into the U.S. stock market. Don't turn the greatest capital magnet in the world into another Russia, dominated by cronyism and abysmal performance. Stop this nonsense.

Cool Mom — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cool Mom Affiliation: Jun. 22, 2026 Please do NOT lessen regulations which help to prevent corruption!
No should be above the law.
Sharon A Patrick

Cool Mom — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cool Mom Affiliation: Jun. 22, 2026 Please keep quarterly reporting . If you don't do this you will open the door for even more corruption!
Sharon A Patrick

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cool stuff and some fighting zog Animals — Jun 22, 2026
Subject: S7-2026-15 Comments From: cool stuff and some fighting zog Animals Affiliation: Jun. 22, 2026 More corruption on the way ,only wall Street wins here in the u.s

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Corinne M. — Jun 22, 2026
Subject: S7-2026-15 Comments From: Corinne M. Affiliation: Jun. 22, 2026 Keep it the way it is !! We need to know what is going on faster than only twice a year.

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cornelia bryson — Jun 22, 2026
Subject: S7-2026-15 Comments From: cornelia bryson Affiliation: Jun. 22, 2026 With record profits

why wouldn't we want to see the quarterly earnings. corporation are too powerful now with record profits. I believe corporations have all the leverage and power. the small investors are left out.

c. bryson

Corry Gott — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Corry Gott Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We cannot put back a policy that was corrupted many years ago especially with what we know about the lack of integrity in today's businesses. It is all about money to them.

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coyotebuttes nursery — Jun 22, 2026
Subject: S7-2026-15 Comments From: coyotebuttes nursery Affiliation: Jun. 22, 2026 Please keep the quarterly reporting.
Sue Jacobsen. Investor, retired school teacher!
More transparency is better.

Craig Bennett — Jun 22, 2026
Subject: S7-2026-15 Comment From: Craig Bennett Affiliation: Jun. 22, 2026 The stock market is volatile enough without hiding information that could be the difference between profit & unnecessary loss. Don’t hide information by deliberately delaying information necessary for decision making!

Craig Bredeson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Craig Bredeson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am against reporting every 6 months. If the company is in trouble we won't know for 6 months. Keep 3 month reporting

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Craig Clements — Jun 22, 2026
Subject: S7-2026-15 From: Craig Clements Affiliation: Jun. 22, 2026 My name is Craig Clements, I am a film and television professional. If the SEC should be doing anything, it should be more reporting and more transparency. The scales are already tipped in favor of the institutions to render retail as exit liquidity. Retail deserves the same data and “to the minute” data reporting that the institutions receive. Anything less is criminal.

Sincerely,

Craig Clements
Crgclmnts@yahoo.com

Sent from my iPhone

Craig LeGrand — Jun 22, 2026
Subject: S7-2026-15 Comment From: Craig LeGrand Affiliation: Jun. 22, 2026 Do not change things that are not broken. Things have worked better with quarterly reports.

Cricket Jones — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Cricket Jones Affiliation: Jun. 22, 2026 Every single corrupt Republican will be voted out and then bad policies like this will be reversed.

Sent from my iPhone

Cris Simmons — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cris Simmons Affiliation: Jun. 22, 2026 The only reason for this change is to make it even easier for the insider trading that our crooked government thrives on. Its not like its legal for them oh wait yes it is . Its only illegal for every other person in the country. They get great insurance we dont they get paid when gov shuts down we dont. They get to commit any crime they want and it's illegal for is to know. Like we needed more proof of the corruption in SEC in US GOV we should work and just hand them our paycheck those fat , alcoholic drug fiends still would want more

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crystal hart-johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: crystal hart-johnson Affiliation: Jun. 22, 2026 SEC please keep reporting quarterly!

Crystal Nelson Executive Director, More Than Just Inc. — Jun 22, 2026
Subject: File No. S7-2026-15 From: Crystal Nelson Quarterly reporting must remain for investors (corporate and private) who OWN STOCK or SHARES in any business. As partial owners of the company's value, we MUST have quarterly transparency at the very minimum. This is simple accountability. If a company needs a "break" they can hire better strategists and get back to work. Companies are not children in need of "rest" or a break from reporting. They are businesses and assets. They keep investors by clearly and frequently reporting what is occurring with our investments. -Crystal Nelson, Executive Director, More Than Just Inc.

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crystal stewart — Jun 22, 2026
Subject: S7-2026-15 Comment From: crystal stewart Affiliation: Jun. 22, 2026 Keep the reporting quarterly please. Six months is way to long.

Crystal Thomas — Jun 22, 2026

Subject: S7-2026-15 Comments From: Crystal Thomas Affiliation: Jun. 22, 2026 It's been in place this long for a reason so leave it alone! Why fix something that's not broken. Quarterly has always worked so I say keep reporting it Quarterly.

Crystal K. Thomas

Curtis Gretencord — Jun 22, 2026
Subject: S7-2026-15 Comments From: Curtis Gretencord Affiliation: Jun. 22, 2026 Well I know I a little fish but it takes a bunch of little fish to make a school of fish. If you allow them to got to 6 months with out show me how and what there doing then it looks like crypto and precious metals for me.

Sent from my iPhone

Curtistine White — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Curtistine White Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do NOT take investors backwards by not keeping us consistently informed about our investment performance. We have the right to be informed quarterly about our investments.

Cyndia Zumpft — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cyndia Zumpft Affiliation: Jun. 22, 2026 The rules work as they are!
Cyndia ZUMPFT-Klein, Accountant

Sent from my iPhone

Cynthia Alvaro — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Alvaro Affiliation: Jun. 22, 2026 Keep a quarterly.!!!!!

Sent from my iPhone

Cynthia Amber — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Amber Affiliation: Jun. 22, 2026 I do not agree with biannual reporting

Sent from my iPhone

Cynthia Domas-Taylor — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Domas-Taylor Affiliation: Jun. 22, 2026 Public companies NEED oversite. Do not change the rule. It works the way it is.

Cynthia Escobar — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Escobar Affiliation: Jun. 22, 2026 Transparency is needed and this action blocks that effort. The public depends on the SEC for protection.
Cynthia Escobar
Concerned Citizen

Cynthia Guillory — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Guillory Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission : I am a very novice small time investor & I feel this would make it even more intimidating for me & others to invest.

Cynthia Langendorf — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Langendorf Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
More frequent disclosure by publicly owned companies should be happening. This law caters to insiders, who clearly don't need much financial help!

Cynthia Lehman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Lehman Affiliation: Jun. 22, 2026 They need to monitored more not less. Don't do this to the American people.

Cynthia Lehman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Lehman Affiliation: Jun. 22, 2026 Leave it alone...why give crooks more time to steal from us??? We are tired of this from the people that are supposed to be working for US!

Cynthia Mason — Jun 22, 2026
Subject: S7-2026-15 Comment From: Cynthia Mason Affiliation: Jun. 22, 2026 I spent my entire career in finance and accounting. And now as a happy retiree who tracks financials even closer, quarterly reporting visibility is even more important. Do not change the frequency to semiannually!

Thank you for your attention to this matter.

Cynthia Mason

Cynthia Newberry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Cynthia Newberry Affiliation: Jun. 22, 2026 I am opposed to quarterly reporting. I would not use a bank that only told me my balance occasionally. Same difference

Cynthia Newberry
2117 College Ave
Alton IL 62002

Sent from my iPhone

D A — Jun 22, 2026
Subject: Opposition to Proposal to Reduce Reporting Frequency From: D A Affiliation: Jun. 22, 2026
To the Securities and Exchange Commission,
I am writing to express my strong opposition to the proposal to reduce the frequency of corporate financial reporting. As a professional welder with years of experience in shipyards, rail yards, and fabrication shops, I understand the importance of structural integrity. I have built my career on the principle that if the foundation is flawed, the entire structure eventually fails. The same applies to our financial markets.
I am an active investor—holding positions in ETFs like VOO, SCHD, and QQQ—and I am working diligently through the system to secure my future. I am using AI to assist in drafting this comment to ensure my position is clear, articulate, and well-reasoned. Transparency is not just a regulatory hurdle; it is the bedrock of trust that allows individual investors like me to participate in the economy.
Let me be clear: I am tired of the opacity and the corporate interests that seem to take precedence over the working person. We are trying to play by the rules and do this the right way. However, if the regulatory bodies choose to side with those acting in the shadows rather than upholding market transparency, you should understand that the working-class individuals—the same people who built the physical infrastructure of this world—are not blind to the rigging of the system.
We are fully prepared to withdraw our support and capital from a system that lacks transparency. If you choose to erode the public's window into Wall Street, you risk dismantling the faith that keeps the market functioning. I am committed to this fight for financial fairness and market integrity regardless of the personal cost.
Maintain quarterly reporting. Uphold the standard.
Dirk Soileau /337-290-9723
Professional Welder/ Fabricator

D B — Jun 22, 2026
Subject: S7-2026-15 From: D B Affiliation: Jun. 22, 2026 Please keep the reporting requirement to quarterly. This is still the best way to hold
CEOs accountable for the financial reports published by the company!

Regards,
Danny Banister

D Dawson — Jun 22, 2026
Subject: S7-2026-15 Comment From: D Dawson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission,

I am writing to strongly urge the SEC to continue requiring publicly traded companies to report their financial results every three months, just as they have for more than fifty years.

Quarterly reporting is essential for maintaining transparency, accountability, and trust in U.S. financial markets. Investors, employees, retirees, and everyday citizens rely on timely and consistent financial information to make informed decisions. Reducing reporting to a six-month cycle would create long periods of uncertainty, limit visibility into company performance, and increase the risk of misinformation or market instability.

Quarterly disclosures help ensure:

Regular insight into a company's financial health

Early detection of risks or misconduct

Fair access to information for all investors

A stable and transparent marketplace

For decades, this system has supported the strength and credibility of U.S. markets. Changing it now would reduce the flow of critical information that millions of people depend on.

I respectfully ask the SEC to preserve quarterly reporting requirements and continue prioritizing transparency and investor protection.

Thank you for your consideration.

Sincerely,

D H — Jun 22, 2026
Subject: S7-2026-15 Comments From: D H Affiliation: Jun. 22, 2026 To Whom It May Concern:

As an American who believes in making thoughtful and wise investment decisions, I really appreciate the quarterly reporting. After the ENRON disaster, then the housing market collapse due to obscene leverages, I want them regulated. No excuses!
Retired teacher,
Diana Hafar

D hardy — Jun 22, 2026
Subject: S7-2026-15 Comment From: D hardy Affiliation: Jun. 22, 2026 Quarterly reporting must continue for transparency and fairness .

Denise And James Hardy

D S — Jun 22, 2026
Subject: S7-2026-15 From: D S Affiliation: Jun. 22, 2026 We need oversight not more corrupting CEO's

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dagmord — Jun 22, 2026
Subject: S7-2026-15 Comment From: dagmord Affiliation: Jun. 22, 2026 Where is this coming from? This is unacceptable for any reason the SEC came up with. It ties the hands of investors who do not have a brokerage company watching out for their funds. It puts the small investor in jeopardy to loose more than they gain. You are bowing to big brokers like Fidelity, Vanguard, and many, many other investment brokers who handle billions for the extreme wealthy. This is America where all Americans regardless of the value of investments big or small can manage on a quarterly basis. I check my TSP once a week since Trump took office. His actions and words trip the Market too often. As a retired person with small investments depends on my monthly distribution to live within my means. Don’t change!

Dale Crouse — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Dale Crouse Affiliation: Jun. 22, 2026 Dale Crouse VP-Inv Mgmnt, Retired 161 Stetson Ln, Suite 206 Clayton, NC. 27527
I remember the chsnge very well, we wanted/needed better, more timely information as investors. The same was needed for businesses to assure that they can lead their companies with the very best information. How foolish to change that at a time when the nation, and the entire world is so confused.

AI is supposed to make things faster, with better accuracy, and at a lower than present cost. This is a change just for the benefit of either change, or to open the door for charlatans, crooks, and theives. Please tread softly In considering this horrific change.

Sincerely,
Dale Crouse

Dale Hagan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dale Hagan Affiliation: Jun. 22, 2026 Keep it the same yes

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Dale Higgins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dale Higgins Affiliation: Jun. 22, 2026 Quarterly reporting will only favor the company and it's insiders. The reporting costs are minimal compared to the record profits that companies are taking in. Our markets are faster moving than ever and a bust is somewhere in the future. It makes no sense to relax regulation now. Dale C Higgins, CPA retired.

DALE MINCEY — Jun 22, 2026
Subject: S7-2026-15 Comments From: DALE MINCEY Affiliation: Jun. 22, 2026 This twice annual reporting scheme is designed to enrich greedy investors and screw the average investor. Unless it has a benefit for ALL investors, this should never happen.

Dalemincey@verizon.net

Dale Weller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dale Weller Affiliation: Jun. 22, 2026 Keep the SEC reporting quarterly as it has been for many many years. Why would we want to go backwards to where we were in the 50’s. Changing back should be illegal!!!

Sent from my iPhone

Dan Beliveau — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dan Beliveau Affiliation: Jun. 22, 2026 Quarterly reporting must be mandatory. As an investor, I demand transparency. CEOs shouldn't be able to hide behind a curtain, I certainly can't.
Dan Beliveau, MD
Semi-retired

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dan Fitzgerald — Jun 22, 2026
Subject: S7-2026-15 Comment From: dan Fitzgerald Affiliation: Jun. 22, 2026 My name is Dan Fitzgerald. I'm a Master Plumber Retired. This needs to stay quarterly for accountability!

Dan George — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dan George Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not take away what little transparency is left. This move doesn't benefit the individual who needs as much fresh and new information as possible to make smart accurate decisions for their own financial future. Do not remove the quarterly reports.

Dan May — Jun 22, 2026

Subject: File No. S7-2026-15 From: Dan May Do not change the current rule. Too many possibilities for fraud to increase with biannual reporting.

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dan shank — Jun 22, 2026
Subject: S7-2026-15 Comment From: dan shank Affiliation: Jun. 22, 2026 Do not recind the requirements for corporations to be transparent.

Dan Skill — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dan Skill Affiliation: Jun. 22, 2026 Be smart. DO NOT CHANGE THE QUARTERLY REPORTING.

Dan Szatkowski — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dan Szatkowski Affiliation: Jun. 22, 2026 Daniel Szatkowski; Retired
If it isn’t broken, it doesn’t need fixing! Quarterly reports were deemed necessary 50+ years ago and nothing has changed to warrant them unnecessary in all that time. Secrecy generates suspicion.

Sent from my iPhone

Dan Wizner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dan Wizner Affiliation: Jun. 22, 2026 This is BS. It's another way for companies and the rich screw the rest of us.

Yahoo Mail: Search, Organize, Conquer

Dana Brimmer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dana Brimmer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:The rule requiring quarterly disclosures was put in place after previous disasters in the market. We should not forget about our history. Leave the rule in place. In the digital era, disclosures have never been easier.

Dana Darr — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dana Darr Affiliation: Jun. 22, 2026 Corporations need more accountability not less! Keep the current quarterly requirements

Dana Ferbrache-Darr, MA
Freelance Writer & Artist

Life is short. All you have is your attention and your time. You can do the little things, or you can do the big things — often, it’s a matter of ambition and opportunity, and takes the same amount of energy and time.

Dana G. — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dana G. Affiliation: Jun. 22, 2026 Dana Goodman, Realtor: Quarterly reporting should always be required. There seems to be too many internal missteps in Corporate America these days. In addition to the introduction of AI tools which simply haven't been around long enough for checks & balances.

Dana Goodman
Broker Associate I REALTOR®
(719) 271-0970
DanaGHomes@gmail.com
DanaGRealEstate@gmail.com
6385 Corporate DR Ste 301, Colorado Springs, CO 80919

Dana Hidalgo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dana Hidalgo Affiliation: Jun. 22, 2026 Absolutely!! 6 months is way too long.

Sent with love 💖

Dana Locy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dana Locy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
For this action you're about to take , there is no trade-off that would benefit a normal small investor and this is a blatant attack on the people by creating more opportunity for the stock market to be rigged in an ever expanding way.
I would highly advise against Taking a move that would reduce or eliminate transparency For any investor big or small because the chilling effect on people or organizations no longer willing to participate is the match that starts the fire to destroy finances all across the USA.

cc: Trump admin & DOJ

Dana Williams — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dana Williams Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Just Stop. There's enough theft by the rich, superiority by the arrogant and BS by the masses. I think you have done enough to we the people just trying to live on our retirement, take care of a family or hell in some cases buy food. If you, or the corporations are not smart enough to make money without screwing other people out of those well we can't stop you right now so I hope you actually give a crap about your family (including the old one) because you are stealing their ability to take care of themselves.
Now all of you pretending to be actual intelligent working adults go give a **** about anything outside of your circle of greed need and weaknesses.
Please and as your boss (Oh yes he is) says:
Thank you for your attention to this matter.

Danacumings — Jun 22, 2026
Subject: S7-2026-15 Comment From: Danacumings Affiliation: Jun. 22, 2026 It should be every 2 months…not six!!!!

Sent from my iPhone

Daniel Bratcher — Jun 22, 2026
Subject: S7-2026-15 Comment From: Daniel Bratcher Affiliation: Jun. 22, 2026 Please don’t roll back to 1955, there are good reasons why he have SEC rules as they are now!

Sent from my iPhone

Daniel dAvignon — Jun 22, 2026
Subject: S7-2026-15 From: Daniel dAvignon Affiliation: Jun. 22, 2026 I think you need to delegate this inspection responsibility of quarterly reports being signed by CEOs to the Accounting Standards Board and reinsurance firms covering errors and omissions insurance. Those CRIs not doing so will be published and unsupported by voluntary tool providers called stockholders.

Sent from my iPhone

Daniel Hansson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Daniel Hansson Affiliation: Jun. 22, 2026 Jail time coming for all you crooks ! You can all take turns changing T-rumps diaper ! While you do your time with him !

Yahoo Mail: Search, Organize, Conquer

Daniel hernandez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Daniel hernandez Affiliation: Jun. 22, 2026 As a retail investor, I rely on SEC filings. More time between reports means less transparency when making investment decisions.

Daniel Ing — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Ing Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The inability to source information such as earnings would allow companies faltering and insiders to shed holdings until a public failure announcement is made and by this time retail traders and normal investors would be left holding worthless stock.
In other words this would only aide in manipulation and secrecy when you, the SEC, should be continually fighting for transparency and fairness to ANYONE willing to invest OR research. There should be no limiting information that can help tell where a company is headed... this would be in line with aiding and abetting should a company and its insiders choose to manipulate data to falsely maintain or change stock price in anyway.

Daniel Solomon — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Daniel Solomon Affiliation: Jun. 22, 2026 I'm Daniel Solomon, a community college teacher and a small time investor trying to generate retirement monies in the wake of this country's abysmal employment standards for my profession. Quarterly reports allow my brokers and myself the information we need to make good decisions. This proposed rule is an attempt to continue to move wealth into the hands of the elites, and to keep it out of the hands of people like me.

Daniel Allen Solomon, PhD

De Anza College, Cupertino, CA
Cabrillo College, Aptos, CA
Negotiating Team, FHDA Faculty Association http://fafhda.org/

Danielle Duhart — Jun 22, 2026
Subject: S7-2026-15 Comments From: Danielle Duhart Affiliation: Jun. 22, 2026 Quarterly reporting is the transparency needed for the public to protect their assets and investments. I am a blue collar employee who invests to make a better future for myself and family. If companies are allowed to legally HIDE and shield themselves from loss then we have no future in investing or from protecting our futures. Where’s the trust? DDuhart

Sent from my iPad

Danielle Jordan — Jun 22, 2026
Subject: S7-2026-15 From: Danielle Jordan Affiliation: Jun. 22, 2026 Decreasing the reporting requirement frequency places everyday people at risk. Quit protecting the large corporate entities and stand for the rest of us. I will no longer donate to non-profits because they cannot be trusted to be transparent without requiring that that do so. Non-profits cannot guarantee that money they are entrusting to corporations will be spent wisely.

Sent from my iPhone

Danielle Viteretti — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Viteretti Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Make them sign quarterly !!!

Danny Martin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Danny Martin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
That's got to be the most stupid idea. Private citizens just ordinary hard working men have gotten screwed by the (rule less) SEC so when you do decide to make a rule you're gonna make it even harder for us to make a qualified opinion about how the companies we want to invest are even meeting their budgets. Thats what the stock market was base on picking good companies and growing with them. Go arrest all the insider trading from congress.

Danny Peterson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Danny Peterson Affiliation: Jun. 22, 2026 When quartley reporting becomes the norm, we small investors are the only losers. Don't let large companies get away with this. Make them accountable.

Danny Reich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Danny Reich Affiliation: Jun. 22, 2026 My name is Danny Reich and I'm retired. I owns stocks and other investments that I worry will be jeopardized by cutting the number of financial reporting to every six months. There's too much fraud going on already without giving corporations and Wall Street 6 months between reporting their finances. The current system has worked well for many years and exposed fraud occurring enough times to keep it as is. Many people's retirement accounts are all they have and constant vigil is needed to protect them.

Get Outlook for Android

Daphne Sword-Fish — Jun 22, 2026
Subject: S7-2026-15 Comments From: Daphne Sword-Fish Affiliation: Jun. 22, 2026 Quarterly

Daphne Sword-Fish

Daralyn Tejano — Jun 22, 2026
Subject: S7-2026-15 Comments From: Daralyn Tejano Affiliation: Jun. 22, 2026 Quarterly reporting is better for the American people .

Sent from my iPhone

Darby Kerr — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Darby Kerr Affiliation: Jun. 22, 2026 To the security and exchange commission:
Stop the isanity, the corruption, the unmitigated destruction of a system formed to protect and monitor the safety of each and every American.

Darcy Starr — Jun 22, 2026
Subject: S7-2026-15 KEEP THE SIGS!! From: Darcy Starr Affiliation: Jun. 22, 2026 I am Darcy Starr, a 72 yo woman. I worked for over 22 years in the insurance industry as well as 8 years in the corporate world including Notary duties. Always require signatures!! Various executives across many industries have proven that they need oversight.

Darlene Berreth — Jun 22, 2026
Subject: S7-2026-15 Comments From: Darlene Berreth Affiliation: Jun. 22, 2026 Vote NO on bill. This is not in the best interest for the majority . To open to fraud. Follow the money. Keep companies transparent, honest.
Retired bookkeeper.
Darlene Berreth WA state

Sent from my iPhone

Darlene S. Younker DeLage — Jun 22, 2026
Subject: S7-2026-15 Comment From: Darlene S. Younker DeLage Affiliation: Jun. 22, 2026 My name is Darlene S. Younker DeLage and I am retired. I was able to retire because I had been investing since I started working in my 30's after raising my 2 children. I paid close attention because even in the '70s we were being warned there may be no Social Security left when we retired. Being a responsible citizen, I counted on my quarterly reports to know where I stood. I worked, saved and invested for my future. I couldn't have done that effectively without the quarterly reports. I am now in my 80's. If I hadn't invested wisely, I would now be reliant solely on the government to live as my

Social Security would not cover my normal living expenses. Don't take away a very useful tool that allows Americans to make wise decisions about their financial future. Thank you.

Darlene S. Younker DeLage:
Sent from my Verizon, Samsung Galaxy smartphone

Darlene Walker — Jun 22, 2026
Subject: S7-2026-15 From: Darlene Walker Affiliation: Jun. 22, 2026 Don't let them do this. This should not be changed. It should remain the way it is now. We must have quarterly reports and keep the CEOs in line.

Darren Wegner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Darren Wegner Affiliation: Jun. 22, 2026 Don’t change, it’s hard enough for us to invest as it is

Sent from my iPhone

Darrin McKillip — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Darrin McKillip Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not loosen the requirements for reporting of businesses! We need more accountability for our safety and faith in business!

Daryl Lunsford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Daryl Lunsford Affiliation: Jun. 22, 2026 This would be an inexcusable retreat from protective measures that were originally put in place because corporations had proven that they didn't have the ability to behave ethically on their own.

The information contained in this communication may be confidential and is intended only for the use of the recipient named above. If you are not the intended recipient of this message, please immediately alert the sender by reply e-mail and then delete this message and its attachments. Do not deliver, distribute or copy this message and/or any of its attachments and do not disclose the contents of or take any action in reliance upon the information contained in this communication or any of its attachments.

Dave — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 22, 2026 Any publiky traded company should have open books. Continuously in this age. Even the 3 month rule is too lenient.

David Mays
Dave's Computer Services
North Humboldt County
707-955-5124
dave@davescomputer.net
www.davescomputer.net

Dave Lassen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dave Lassen Affiliation: Jun. 22, 2026 Quarterly reporting is absolutely necessary

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Dave Lassen — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Dave Lassen Affiliation: Jun. 22, 2026 Quarterly reporting is absolutely necessary

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Dave Maceira — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Maceira Affiliation: Jun. 22, 2026 Consumers must be protected from unethical practices.

Dave Newman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Newman Affiliation: Jun. 22, 2026 All corporate businesses should provide quarterly reporting signed by the ceo and cfo. The reports must be verified such that shareholders have insurance that their shares of the company are safe and being handled in a legally proper manner.

Thanks,
Dave Newman
Brea, CA

Dave Peterson — Jun 22, 2026
Subject: S7-2026-15 From: Dave Peterson Affiliation: Jun. 22, 2026 6-21-26

Keep accountability quarterly. Limit opportunity for cortuption!

Dave Peterson

Dave Powell — Jun 22, 2026
Subject: S7-2026-15 From: Dave Powell Affiliation: Jun. 22, 2026 It ain't right when workers aren't being hired.

Dave Ricker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dave Ricker Affiliation: Jun. 22, 2026 I started my career with Enron and worked one year as an auditor. I then moved on and in the early 2000's worked with our internal auditors and the external auditors performing Sarbanes Oxley tests on our controls for 3 years. My opinion is there are never enough controls and the quarterly checks provide more security to the investors that the company is in compliance with all regulatory requirements.

Dave Schnelle — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dave Schnelle Affiliation: Jun. 22, 2026 do not change this. these execs have no ethics other than what is forced on them.

Dave Scott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Scott Affiliation: Jun. 22, 2026 If it ain't broken, don't "fix" it! Leave the current reporting the way it is!

Sent from my iPad

Dave Tubergen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Tubergen Affiliation: Jun. 22, 2026 Accountability should be a daily act, but no more than 90 days. Even that is bad.

Dave Waldeck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dave Waldeck Affiliation: Jun. 22, 2026 I have invested in company since I was a child. Quarterly reports are vital to our knowledge of what's happening in that company. In this increasingly complex financial world, including AI, frequent company results are necessary for investors and regulatory agencies to keep a hand on monitoring condition of companies and assuring they abide by rules and regulations!

Dave Ziony — Jun 22, 2026

Subject: S7-2026-15 Comments From: Dave Ziony Affiliation: Jun. 22, 2026 The market has soared these past decades, because of investor confidence. Honest, monitored, quarterly reporting has helped contribute to this investor confidence. Without investor confidence, markets collapse. Removing quarterly reporting requirements will only serve to reduce investor confidence...

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davïd — Jun 22, 2026
Subject: S7-2026-15 Comment From: davïd Affiliation: Jun. 22, 2026 David - Car Salesman Companies are able to remain long term focused even with quarterly reporting. All that quarterly reporting does is force corporations to be more transparent with their shareholders and especially retail. The only ones benefitting from semi annual reporting are those already at the top and institutions.

Healthy financial markets require transparency to shareholders. KEEP IT QUARTERLY!!

David Beam — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Beam Affiliation: Jun. 22, 2026 WtF, KEEP STATEMENT QUARTERLY

David Beyer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: David Beyer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Ending quarterly reporting in intensely stupid and irresponsible.

David Blakely — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Blakely Affiliation: Jun. 22, 2026 Needs to be quarterly

Sent from my iPhone

David Courage — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Courage Affiliation: Jun. 22, 2026 Only a predator (or an enabler) would think this is a good idea. Less transparency is never a good idea. I vote, I advocate, and I have a long memory.

David Courage

"If Christ is risen - then nothing else matters.
And if Christ is not risen - then nothing else matters." Jaroslav Pelikan

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DAVID F — Jun 22, 2026
Subject: S7-2026-15 Comments From: DAVID F Affiliation: Jun. 22, 2026 Truth must happen more than twice a year.

DF

David Fisch — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Fisch Affiliation: Jun. 22, 2026 David Fisch
Rossana Fisch
Retired airline pilot

Quarterly reporting is essential for transparency. Many managers cannot be trusted to represent their financial positions without constant monitoring. Frequent reporting is essential for informed investing decisions.

David Fisch

David Forbes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: David Forbes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You can't be seriously considering removing quarterly reports from being required for businesses operating in the USA? These reports tell the health of companies for investors and the general public and are vital to all of us.

David Fritsch — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Fritsch Affiliation: Jun. 22, 2026 stop the corruption. keep quarterly reporting.

David Fritsch

David Gibbons — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Gibbons Affiliation: Jun. 22, 2026 David Gibbons, technical writer/accountant. 6 months will keep me from making good decisions more than 2 times a year. Quarterlies are not difficult to provide. Every business closes each month knowing where they are unless they are fools.

David Hoag — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Hoag Affiliation: Jun. 22, 2026 I feel quarterly reporting is a minimum requirement. I think all major decisions by the boards of companies should be open immediately for public response. Operating in the dark under almost any conceivable condition leaves the public blind and should only occur in matters of national security and then only with a vote of the congress. We have already seen what lack of enforced guidelines can do.

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david inglis — Jun 22, 2026
Subject: S7-2026-15 Comments From: david inglis Affiliation: Jun. 22, 2026 Every 6 months is too long for NO visibility into company for its owners (shareholders). 6 months makes it too easy for the bad actors to take bad corp actions without shareholder input

Sent from my iPhone

David Jordan — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Jordan Affiliation: Jun. 22, 2026 Support the safety of investing, do not allow this to pass. I will remove all investments from the US Market and move abroad since this will facilitate even more fraud. Finally support the American public and stop accepting money and favor from groups that don't care about the retail market.

Sent from my iPhone

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david josephsohn — Jun 22, 2026
Subject: S7-2026-15 Comment From: david josephsohn Affiliation: Jun. 22, 2026 Commissioners: Investors understand risk vs. reward, and the abolition of quarterly reporting is an unnecessary risk with minimal reward. Further, while the risk would be borne disproportionately by smaller investors, the reward would be enjoyed primarily by large corporations, institutional investors, and others whose inside knowledge isn't dependent on public corporate reports. Frontrunning, self-dealing, and other market manipulations would only increase with the loss of quarterly reporting. Please do not allow this unneeded relaxation of reporting standards!

David Josephsohn

David Joy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: David Joy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Corporate reporting makes them accountable to the truth in this era of hype driven investing, it is vital to the health of our economy to maintain transparency and rebuild a truth based order

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david kahler — Jun 22, 2026
Subject: S7-2026-15 Comment From: david kahler Affiliation: Jun. 22, 2026 I have been an investor for fifty years, with career spanning 35 years supporting fortune 500 companies. Moving away from

quarterly reporting will introduce volatility and instability into US fixed and equity markets, degrading the US markets against global economies. This proposal should be scrapped!

Transparency is a key cornerstone to competition.

David Kamrar — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Kamrar Affiliation: Jun. 22, 2026 Keep reporting as it is, quarterly! Don’t go back to the dark ages!

Sent from my iPhone

David Kleingartner — Jun 22, 2026
Subject: Comment on S7-2026-15 From: David Kleingartner Affiliation: Jun. 22, 2026 Keep it mandatory.

Sent from my iPhone

David Lee Kersey — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Lee Kersey Affiliation: Jun. 22, 2026 Keep the reporting quarterly. Cutting it to bi yearly only helps those that are connected to the company and not the average retail investor.

David Lloyd — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Lloyd Affiliation: Jun. 22, 2026 BEING THE CUSTOMER IS THE ONLY REASON THEY, THE COMPANIES, ARE STILL IN BUSINESS. THE TAXPAYERS NO MATTER THEIR PARTY, SHOULD EQUALLY BE IRATE ABOUT THESE KIND OF BUSINESS SHENANNIGANS ALLOWED BY OUR LAWS BECAUSE OF THE LOBBYIST'S POCKET-FILLED POLITICIANS, THAT APPROVED OF THEIR PRACTICES OF GREED AS MENTIONED HERE, IMHO.

David McCleish — Jun 22, 2026
Subject: S7-2026-15 Comment From: David McCleish Affiliation: Jun. 22, 2026 Leave things alone.

Sent from my iPad

David N. Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: David N. Smith Affiliation: Jun. 22, 2026 Keep it at three months!

David N. Smith
dasmithaus@gmail.com

David Nelson — Jun 22, 2026
Subject: S7-2026-15 From: David Nelson Affiliation: Jun. 22, 2026 From a GRC Perspective, keeping high accountability standards is important. If anything, given the history of corporate executive governance problems, increasing frequency of reporting, not decreasing it would be a better trajectory.

Assuming modern accounting methodology, AI empowerment, Monthly reporting would deter fraud and other issues faster, which would be good for shareholders, not good for corrupt executives.

If you are going to make a change to Quarterly reporting, make it Monthly.

Stop proposing changes that encourage fraud.

David Phelan — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Phelan Affiliation: Jun. 22, 2026 Let's keep everything FAIR

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david rivas — Jun 22, 2026
Subject: S7-2026-15 Comment From: david rivas Affiliation: Jun. 22, 2026 Let's keep quarterly reports as been said you give someone an inch and they want a mile so let's nip this idea in the butt now before it gets out of hand

Yahoo Mail: Search, Organize, Conquer

David Spalding — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Spalding Affiliation: Jun. 22, 2026 My name is David Spalding. I am a retired accountant who participated in one IPO and as a controller, I signed 10Q and 10Ks for more than 10 years. I strongly support keeping the quarterly reporting for publicly traded companies for two main reasons. First, it allows an informed investor to track their ownership investments and be fully informed about significant matters. Shareholders are owners and deserve to be informed about all relevant matters. Second, if there are issues that deserve to be addressed by the owners, they may, and have, escalated during the interim reporting period. This is especially

important given the current economic uncertainty facing the US and globally. The argument that the reporting is time consuming and costly fails based on the simple premise that an organization which offers ownership interests in a publicly traded company should, and with all likelihood has accounting software that can generate a full set of financial reports in a matter of hours, if not minutes. If on the other hand, a company is unable, or unwilling to provide these reports that is cause for great concern. This is proof that either there are issues they would rather not disclose to their owners, or their discipline is so bad that they are unable to function and should be delisted. Quarterly reports do not need to be audited, many firms choose to have their audit firms review for accuracy, but a simple set of Financials, balance sheet, cash flow and profit and loss with an abbreviated MD&A highlighting significant events, risks and opportunities is sufficient. If a company is unable to provide this simple report to their owners, they should not be taking the publics funds.

David Spalding

David Svet — Jun 22, 2026
Subject: S7-2026-15 Comment From: David Svet Affiliation: Jun. 22, 2026 Quarterly reporting that holds corporations accountable to the public and on the record for their actions is essential for the safe execution of investment markets. Quarterly reporting with executive signatures is the least reporting that we should accept. Information moves too fast now to rely on less reporting.

Thank you,

David Svet
Overland Park, KS 66204

David Zussman — Jun 22, 2026
Subject: S7-2026-15 Comments From: David Zussman Affiliation: Jun. 22, 2026 QUIT MAKING THESE POOR DECISIONS TO ALLOW COMPANIES TO OBFUSCATE THEIR FINANCES

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davisflyer — Jun 22, 2026
Subject: Comment on S7-2026-15 From: davisflyer Affiliation: Jun. 22, 2026 More reporting and more transparency are obviously so much better for the American public. It would be a travesty to reduce it!

Richard Davis

Sent from my iPhone

Davy Haase — Jun 22, 2026
Subject: S7-2026-15 Comment From: Davy Haase Affiliation: Jun. 22, 2026 Quarterly reporting is vital to the health of the market.

Davydd Wilber — Jun 22, 2026
Subject: S7-2026-15 From: Davydd Wilber Affiliation: Jun. 22, 2026 Businessmen don't tend to be honest. Forcing then to face quarterly reporting helps to keep them on their toes. We need quarterly reporting. Davydd E Wilber on disability.

Davydd Wilber

Davydd Wilber — Jun 22, 2026
Subject: S7-2026-15 Comment From: Davydd Wilber Affiliation: Jun. 22, 2026 The reports need to be kept quarterly . Too much can happen in that short time span. Investors need to be informed to make reasonable decisions about their money.
Davydd Wilber
Retired

Davydd Wilber

Dawn Boyd — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dawn Boyd Affiliation: Jun. 22, 2026 I vote NO!! Keep it Quarterly, Keep It Honest!! So sick of the little people getting smaller and the Rich and Powerful getting Richer and more Powerful off our Backs!! Proper Taxation is “Representation” !!! We live in America Not Russia!!

Warmly, Dawn Boyd

Dawn Boyd — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Dawn Boyd Affiliation: Jun. 22, 2026 UNCONTINABLE!! STP STEALINGFROM THE POOR AND HADING IT TO THE RICH!! THIS IS EXACTLY WHY AMERICA WAS FOUNDED AND BUILT!! QUIT BEING MODERN DAYROBBER BARONS!!

Dawn

Dawn Boyd — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Dawn Boyd Affiliation: Jun. 22, 2026 UNCONTINABLE!! STP STEALINGFROM THE POOR AND HADING IT TO THE RICH!! THIS IS EXACTLY WHY AMERICA WAS FOUNDED AND BUILT!! QUIT BEING MODERN DAYROBBER BARONS!!

, Dawn

Dawn Mortenson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Mortenson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Leave it alone!

Dawn Quirk — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dawn Quirk Affiliation: Jun. 22, 2026 Transparency is critical for financial markets to remain trustworthy. Please keep quarterly reporting requirements.

Sincerely,
Dawn Quirk

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Sent with mail.com Mail app

Dawn Stiffler — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dawn Stiffler Affiliation: Jun. 22, 2026 The quarterly updates keep us up to date on how our investments are doing. To much fraud happens when they have 6 months between notifying us. Dawn Stiffler, Office Manager. This matters, it affects my ability to retire well.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Dawn Thornton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dawn Thornton Affiliation: Jun. 22, 2026 This case on Federal Court right now is enough to answer ALL questions for your answer of NO! There is massive fraud going on . Look at the details in this case and you will have your answer . Alabama Middle District as case 2:26-cv-00055,

This is checkmate !
No!
C Dawn Thornton
Sent from my iPhone

Dawn Thornton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dawn Thornton Affiliation: Jun. 22, 2026 This case on Federal Court right now is enough to answer ALL questions for your answer of NO! There is massive fraud going on . Look at the details in this case and you will have your answer . Alabama Middle District as case 2:26-cv-00055,

Sent from my iPhone

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daydreamwonder — Jun 22, 2026
Subject: S7-2026-15 From: daydreamwonder Affiliation: Jun. 22, 2026 This is unconstitutional big name CEO getting jail free passes while middle and Lower class suffers. This is not what the Constitution of America was written for freedom not on slavery system or control

Sent from Proton Mail for Android.

Dayna Blailock — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dayna Blailock Affiliation: Jun. 22, 2026 ABSOLUTELY NOT! These rich CEOs should know what is going on in their companies and sign off on the Financials quarterly.

Yahoo Mail: Search, Organize, Conquer

De'Noise Reed-Lee — Jun 22, 2026
Subject: S7-2026-15 Comments From: De'Noise Reed-Lee Affiliation: Jun. 22, 2026 Hell NO!!I DO NOT AGREE WIT THIS CRAP!! NO!!NO!!N... NO!!

Dean Schaffer — Jun 22, 2026

Subject: S7-2026-15 Comment From: Dean Schaffer Affiliation: Jun. 22, 2026 Keep the quarterly reporting. 6 mo ths is too long they the company's will hide something if they can.

Deanna Sharp — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deanna Sharp Affiliation: Jun. 22, 2026 Keep quarterly records, you've already robbed the people enough.

Deb Griebel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Deb Griebel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep quarterly reporting requirements. Twice a year reporting would allow possible problematic issues to go unnoticed and unresolved for much too long. I do not believe quarterly reporting puts an undue burden on anyone. All records are electronic and available at the push of a button. Thank you for considering my opinion.

Deb Haas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Deb Haas Affiliation: Jun. 22, 2026 Debra G.Haas, disabled Veteran (Army Intel), BS Finance, BS Accounting, MS Financial Planner. Stock Market Investor for 30yrs. Our family portfolios are now over $1million - all from small
investments by USN disabled retiree (now deceased), USAF disabled retiree, USA compensated disabled Vet.) Quarterly reporting is the ONLY WAY TO KEEP investors safe. Only business owners/managers with nefarious intent want or need less oversight.

Yahoo Mail: Search, Organize, Conquer

Deb Lowe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Deb Lowe Affiliation: Jun. 22, 2026 It is unreasonable to reduce communications to the invested public and only continue to have information available to the government. It’s WRONG!

Deb Stotelmyer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deb Stotelmyer Affiliation: Jun. 22, 2026 I’m a RA rep and I see a real need for quarterly reporting. 6 months doesn’t give individuals enough timely information to manage their accounts. My clients get very uncomfortable when they don’t get a quarterly report.

Deborah Stotelmyer , registered in FINRA

Deborah Stotelmyer
Financial Advisor-Educator
Violinist - Private Instructor
301-491-6551

Sent from Proton Mail for iOS.

Debbie Ackley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Ackley Affiliation: Jun. 22, 2026 Keep it the way it is

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debbie austin — Jun 22, 2026
Subject: Comment on S7-2026-15 From: debbie austin Affiliation: Jun. 22, 2026 D Austin SEC, keep the quarterly reporting. A chance to my stock value will burden my family and unemploye people that I employ. I work as a Director of Child Nutrition in a large city and
I count on stock value.

Yahoo Mail: Search, Organize, Conquer

Debbie Blair — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Blair Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Your proposal puts my portfolio and retirement future at stake. The proosed six-month blackout would allow fraud to fester and cause volatile stock prices Transparency matters in a fair stock market The SEC should not be in the business of blindfoling everyday investors

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debbie brown — Jun 22, 2026
Subject: S7-2026-15 Comments From: debbie brown Affiliation: Jun. 22, 2026 Please continue to have public companies report quarterly. Thank you. Deborah D Brown, retired.
Debbiedianne@gmail.com

Debbie Drew — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Drew Affiliation: Jun. 22, 2026 Keep It Quarterly!!!!

Debbie Edmundson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Edmundson Affiliation: Jun. 22, 2026 Keep it.

Debbie Goins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Goins Affiliation: Jun. 22, 2026 Deborah Goins

Retired Legal Secretary
My first thought is why hide?? We hide things we don't want exposed, ugly things, dark things. SEC, what are you up to? Wall Street, what happens when people lose faith?The Market crumbles..... After years of advising family, it's the way to go. Iam now advising precious metals. NO ONE turns down that currency. I DEMAND 100 % transparency, 100% of the time.

Debbie Gunderson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Gunderson Affiliation: Jun. 22, 2026 It needs to continue. They control investor's money. There should be complete transparency on this matter. I personally would prefer monthly updates. 6 months is too long.
Thank you for your time.
Deborah Gunderson

Sent from my iPhone

Debbie Lobato — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Lobato Affiliation: Jun. 22, 2026 Keep it Quarterly. America has enough people rooking and crooking the American citizen. The Corporations will step up the game to win.

Debbie Peter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Peter Affiliation: Jun. 22, 2026 Try doing what is best for the little guy not the billionaires.

Yahoo Mail: Search, Organize, Conquer

Debbie Praeger — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Debbie Praeger Affiliation: Jun. 22, 2026 Deborah Praeger
Retired
Mequon, Wisc.

My retirement is only feasible because of my investments. Why would anyone want to repeat a proven mistake that would hurt so many people. Quarterly reporting is working, please do not make the mistake of biannual reporting!

Debbie Price — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Price Affiliation: Jun. 22, 2026 QUARTERLY REPORTS NEED TO BE KEPT. GOING TO EVERY 6 MONTHS JUST HURTS REGULAR INVESTORS. BILLIONAIRE INVESTORS WILL JUST MUDDY THE WATERS AND GIVE AN UNFAIR ADVANTAGE TO CORPORATE INSIDERS.

Debbie Price

Individual Investor

Debbie Sampson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Sampson Affiliation: Jun. 22, 2026 Keep the quarterly reporting!
Alot can change in 3 months.
Let's keep companies accountable.

Sent from my iPhone

Debbie Shell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie Shell Affiliation: Jun. 22, 2026 I think it's working fine the way it is. There's no need to change to less frequent reporting. The accounting and finance people do their jobs every day, every month, every quarter, every year. Any CEO should know where business stands and be willing to attest to documented records on a quarterly basis.

Sent from my iPad

Debbie Tanis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Tanis Affiliation: Jun. 22, 2026 To whom it may concern,

I want to stay informed about the companies in which I invest, and I believe quarterly reporting gives me that opportunity. As someone who will be relying on my investments to fund my retirement, I would like to see quarterly reporting remain the standard.

Thank you,
Debra Tanis
Legal Assistant

Debbie Van — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debbie Van Affiliation: Jun. 22, 2026 Keep the reporting quarterly. It gives insiders a huge advantage. Investors have a right to know how the companies are doing.

Deborah Van

Debbie Vercellino — Jun 22, 2026

Subject: S7-2026-15 Comment From: Debbie Vercellino Affiliation: Jun. 22, 2026 We need and have the right to know what is happening to our investments!

Keep the quarterly reports!

Debbie

Debbie White — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debbie White Affiliation: Jun. 22, 2026 Stop letting companies get away with all this

Sent from my iPhone

Debbie White — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debbie White Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
SEC needs more inspection and guidelines.... not less

Debby Leuer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debby Leuer Affiliation: Jun. 22, 2026 Keep the quarterly reporting!!

Yahoo Mail: Search, Organize, Conquer

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debi — Jun 22, 2026
Subject: S7-2026-15 From: debi Affiliation: Jun. 22, 2026 My brother is a former Enron employee who went down with the company after they were caught cooking the books. If I could I would make the CEOs sign monthly reports. We have all the proof we need to prove they will lie, cheat and steal every chance they get. That is why the SEC needs to be ever more involved in oversight than they are now. Thank you for your time, Debi Miller, Billings, MT

Sent from my iPad

Debi Horner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debi Horner Affiliation: Jun. 22, 2026 Deborah Horner, retired. I want to know what is going on. Too many corrupt managers now days.

Debi Riley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Debi Riley Affiliation: Jun. 22, 2026 This is just another way not to be transparent! I wouldn't invest with any corporation who resists quarterly reporting! Don't let

the rich win once again! They will bleed us til we have nothing.

Have a fantastic day!

Debi Riley
253-226-0899

Debora Wines — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debora Wines Affiliation: Jun. 22, 2026 I am invested in the stock market and have the right to timely insights into performance. There is no compelling reason for this change. I am a citizen who has worked hard and now depend on investments for my retirement income. Do not put citizens in the dark.
Thanks for your attention.
Debora Wines

Deborah Castille — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Castille Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I really need and like to receive the information in our quarterly reports of our stock investments!!! I need clear, accurate, and timely information to make informed investment decisions. PLEASE continue with quarterly investment reports!
Thank you,
Deborah Castille
6/22/2026

Deborah Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Deborah Clark Affiliation: Jun. 22, 2026 Please keep quarterly reporting. If not you will be messing with the retirement of hard working Americans. Thank you.

Sent from my iPhone

Deborah Dart — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Deborah Dart Affiliation: Jun. 22, 2026 Protect the American people. Not billionaire assholes.
Wesley Dart, Retired, Surprise, AZ.
It matters because too much cheating is going on.

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deborah davidson — Jun 22, 2026
Subject: Comment on S7-2026-15 From: deborah davidson Affiliation: Jun. 22, 2026 Why is it a problem to report quarterly? Deborah Davidson retired CPA. We have computers and programs now that allow more timely information. There is no reason to increase reporting time if anything require more timely information for investors.

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deborah davidson — Jun 22, 2026
Subject: Comment on S7-2026-15 From: deborah davidson Affiliation: Jun. 22, 2026 Why is it a problem to report quarterly? We have computers and programs now that allow more timely information. There is no reason to increase reporting time if anything require more timely information for investors.

Deborah Dennert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Dennert Affiliation: Jun. 22, 2026 Deborah Dennert, retired legal worker. Why? Other than to do nefarious things to our future.

Deborah Dunham — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Dunham Affiliation: Jun. 22, 2026 Please continue quarterly reporting.

Deborah Hershey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Hershey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I want my quarterly statements. Those help me keep better track of my earnings.

Deborah Houlihan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Houlihan Affiliation: Jun. 22, 2026 With all due respect, we need better and more timely information to make decisions regarding our investments. Please keep the quarterly reporting. My husband and I are both retired, have a limited amount of funds, and we don't have the luxury of time. We need the quarterly reports to make the best decisions for our financial future so we don’t eventually become dependent on government programs. -Debbie Houlihan

Sent from my iPhone

Deborah Kriske — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Kriske Affiliation: Jun. 22, 2026 Keep your quartering reporting! It doesn’t cost you anything if you are honest!

Sent from my iPhone

Deborah McGinley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Deborah McGinley Affiliation: Jun. 22, 2026 Stop being crooks!!!!!

Deborah Minger — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Minger Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting needs to be kept. The people have had enought BS from both the government and Big business and we are tired of it.
KEEP THE QUARTERLY REPORTING. Or are you trying to hide something??
Debbie Minger

Deborah Morelli — Jun 22, 2026
Subject: S7-2026-15 From: Deborah Morelli Affiliation: Jun. 22, 2026 The proposed ruling that attempts to change quarterly reporting to be semi-annual reporting is absolutely stupid!! It will serve only to encourage graft. It is well known that that first place to look for corporate theft is at the top at the top of the corporation. Greed seems to be order of the day. Don't make fraud any easier.

Deborah Morelli, former fraud investigator, Decatur, GA

Deborah Piper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Piper Affiliation: Jun. 22, 2026 An update quarterly is a must!!!

Sent from my iPhone

Deborah Semones — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Semones Affiliation: Jun. 22, 2026 Quarterly reporting has served Democracy well. I consider it an important part of our fiscal infrastructure.
Lee Semones

Sent from Gmail Mobile

Deborah Shepherd — Jun 22, 2026

Subject: S7-2026-15 Comments From: Deborah Shepherd Affiliation: Jun. 22, 2026 Protect investors. Keep it Quarterly.

Deborah

Deborah Jane Choate Shepherd
29205 Spoon Ave
Madison Heights MI 48071
248 762 5767

“But all the wickedness in the world which man may do or think is no more to the mercy of God than a live coal dropped in the sea.”
— William Langland

Deborah Whitcomb — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deborah Whitcomb Affiliation: Jun. 22, 2026 Quarterly reporting makes it more difficult to hide bad behavior and market manipulation. As the safeguard of the public interest the SEC should remain true to its mission to protect the public.

Sent from my iPhone
916.716.0679 🌸

DEBRA BOLLINGER — Jun 22, 2026
Subject: S7-2026-15 Comment From: DEBRA BOLLINGER Affiliation: Jun. 22, 2026 Has been the standard. There is no evidence that this standard should be reduced.

Sent from my iPhone

Debra Brown — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Brown Affiliation: Jun. 22, 2026 Hello my name is Debra Brown Stop trying to screw the Amercan Citizens. As far as We The People are concerned before you do anything you need permission from We The People. No you don't have our permission to hide anything. Keep reporting Quarterly or We The People will close your SEC DOWN FOREVER. I am a retired individual and I am sick and tired of government agencies always trying to find a way to **** us over.

Get Outlook for Android

Debra Bryant — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Bryant Affiliation: Jun. 22, 2026 Aabsolutely not!

Debra Bryant
Kern County, California

661-527-7137

"A man who represents himself, has a lawyer with his best interest in mind." - Bocetti

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Debra Camacho — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Camacho Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is imperative that the SEC protect and require companies'market remain transparent at minimum every quarter. A lot can happen within proposed 6 month review

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Debra Donaldson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Donaldson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why are we trying to make it easier to hide things . Look what in less than a year has happened. Ever other day , war , business closures, weather catastrophes it all effects the market. Do not pass S7-2026-15

Debra Flagg — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Flagg Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: We need more disclosure from public companies not less. Hard working people are the reason. Stand by us not against us

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Debra Fontaine — Jun 22, 2026
Subject: S7-2026-15 From: Debra Fontaine Affiliation: Jun. 22, 2026 Please, PLEASE keep the reporting quarterly! It keeps the CEOS more honest and easier to keep tabs on. There is enough grifting going on in this country that is killing us. I still remember Ken Lay. And remember: the narcissist sociopaths have been given permission to come out of the dark, into the light to grift out in public for everyone to see. Do not give them EVEN LESS REGULATIONS. My name is Debra Fontaine, retired, MN.

Deb.

Debra Garfall — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Garfall Affiliation: Jun. 22, 2026 Please keep the quarterly filing for absolute transparency and accountability to stockholders and prospective stockholders. Debra Garfall, R. N. / retired

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Debra Geiser — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Debra Geiser Affiliation: Jun. 22, 2026 Please keep quarterly reporting to protect our investments and retirement income. It's not broke--don't fix it to make it less effective. Regulation brings accountability.

Debra Guest — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Guest Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: It is detrimental to the stockholders and the potential stockholders to make this change. It could hurt the companies as well because I will not purchase stock in the middle of a 6-month cycle. DO NOT put the 6-month reporting into effect!

Debra Hall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Hall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Im retired and need to know quarterly what's happening with my money. It's bad enough my tax information gets sent to me just before tax day making me scramble to get my taxes done. Don't change the rule.

Debra Harrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Harrison Affiliation: Jun. 22, 2026 As an investor, like corporate leadership, I don’t make investments blindly. Quarterly reporting is a minimum standard to ensure investors have a line of sight to how companies are managed, strategic direction, and corporate leadership effectiveness. No change to quarterly reporting makes sense unless the SEC wants to blind the average investor and has some other unhealthy corporate objectives planned.

Do not change the reporting requirements

Respectfully
DW Harrison

Sent from my iPhone

Debra Houston — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Houston Affiliation: Jun. 22, 2026 Enron ripped us off by thousands of dollars. Do not let these companies get away with not reporting.
Debra Houston

Debra J McCarthy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra J McCarthy Affiliation: Jun. 22, 2026 This is not good for out country. Stay on quarterly reports not a 6 month report. You're giving the rich another loophole.

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Debra Kahn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra Kahn Affiliation: Jun. 22, 2026 Debra Kahn
As an investor who is very involved and rely on the reports to determine the future I need that information.

Sent from my iPhone

Debra M Reid — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra M Reid Affiliation: Jun. 22, 2026 The SEC should continue to make companies report quarterly. A lot can go haywire in 6 months and keeping investors in the dark will hurt individual investors. I urge you to do your jobs and protect investors over corporate interests.

Sent from my iPhone

Debra McCrea — Jun 22, 2026
Subject: S7-2026-15 Comment From: Debra McCrea Affiliation: Jun. 22, 2026 Transparency is everything. Stop hiding what should never be hidden, especially from the consumer.

Yahoo Mail: Search, Organize, Conquer

Debra Roberts — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Roberts Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not change reporting quarterly rules. All that will do is cause more companies to hide what is going on before it's too late!

Debra Robinette — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Debra Robinette Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Having the quarterly reports/disclosures help me as a retail investor to make informed financial decisions.
The SEC should not take this vital and needed information away from me and others. This is important information we need to make informed decisions. This will hit us investors the most. We will be flying blind for 6 months that will affect our investments if this is not provided quarterly as it is now. We need more reporting not less.
This removes transparency and could allow fraud. It does not keep the investor aware of what is going on with the company we are investing in.
Thank you.
Debra Robinette
2405 S Owings ST, Oak Grove, MO 64075 816-517-2083

Debra Wallace — Jun 22, 2026
Subject: S7-2026-15 From: Debra Wallace Affiliation: Jun. 22, 2026 Quarterly is how it must remain! No get out of Jail free card for CEO's they MUST certify quarterly. If they can't do that then 6 months is too long for investors to go.
Debra Wallace
Sent from my iPhone

Decker Moss — Jun 22, 2026
Subject: S7-2026-15 Comment From: Decker Moss Affiliation: Jun. 22, 2026 Keep companies honest

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dee lang — Jun 22, 2026
Subject: Keep it quarterly From: dee lang Affiliation: Jun. 22, 2026 Isn't this just allowing insider trading if you change the rules? I thought this was prosecuted. Just doesn't seem fair to the other shareholders.
Danette Lang
Talent Acquisition
Sent from my iPhone

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dee whit — Jun 22, 2026
Subject: S7-2026-15 Comments From: dee whit Affiliation: Jun. 22, 2026 DO NOT STOP QUARTERLY REPORTING! THIS IS IMPORTANT TO ME!

Thanks, Dion

Dee Wilkins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dee Wilkins Affiliation: Jun. 22, 2026 Dee Wilkins- Retired City Employee My money is invested in the stock market through my union. I am hoping to invest additional funds I have on my own. It's difficult enough that things associated with these investments through the union are done quarterly and not more often. We get quarterly statements and our money can only be moved around starting at a quarter. This means something not bearing enough interest will be stuck were it is for two months or longer if we miss a preconceived deadline to ask for changes. Making these companies reports semi annually leaves those investing in our economy in the dark for way too long. If anything, these reports should come out more often. I definitely will not risk any additional money, if I will only find out how companies I invest in are doing twice a year. The stock market is the only thing left, bearing a decent interest, that the everyday American has access to. Why make it even riskier of an investment by allowing companies that are slipping down and not earning as they may once have been to hide what's happening for twice as long from their investors and allowing those who are 'in the know' to pull their money out sooner than later, leaving the most vulnerable of the investors holding an empty bag?

Dee Wright — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dee Wright Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Qrtly reporting keeps me advised of company performance. It's important to know the financial position of the company I've invested in. Keep Quarterly statemens!

Delanna Reed — Jun 22, 2026
Subject: S7-2026-15 From: Delanna Reed Affiliation: Jun. 22, 2026 It appears to me that we have rampant fraud occurring right now-from the President and his cabinet, to Congress and among trillionaires, billionaires, and corporations. It is bad enough that my tax dollars have gone to pay for a disaster of a reflecting pool, much less to see it handed over to CEOs by letting them report fewer times a year.

Please do not reduce the number of reports per year that CEOs make. It will not save money, but will cost us more.
Sincerely,

Dr. Delanna Reed, PhD
Professor Emerita

East Tennessee State University

Delberta Eklund — Jun 22, 2026
Subject: S7-2026-15 From: Delberta Eklund Affiliation: Jun. 22, 2026 Please keep the old law!! Quit giving in to the super wealthy. Keep it the way it is fair to everyone of us. THANK YOU VERY MUCH, SINCERELY, DELBERTA EKLUND

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delcine Avent — Jun 22, 2026
Subject: S7-2026-15 Comments From: delcine Avent Affiliation: Jun. 22, 2026 We need to be able to see our money as well as just knowing it's supposed to be there.. every 3 months the way it is the way it should be..
thank you

Dell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dell Affiliation: Jun. 22, 2026 A lot of malfeasance can be committed in that time frame.

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Delnora Tuschl — Jun 22, 2026
Subject: S7-2026-15 Comment From: Delnora Tuschl Affiliation: Jun. 22, 2026 How can the SEC fulfill its goal of protecting investors by changing Quarterly reporting to Biannual reporting?? I do not understand how this benefits me as an investor.
I see red flags and fraudulent opportunities.
Do not change quarterly reporting to Biannual.

Delnora Tuschl,
Retired High School Teacher, Wisconsin USA

Delores Suggs-Simmons — Jun 22, 2026
Subject: S7-2026-15 Comment From: Delores Suggs-Simmons Affiliation: Jun. 22, 2026 Leave it alone. We need these reports to make sure companies are reporting honest reports quarterly. We need that information as investors large and small.
Delores Suggs
Retired accountant

Sent from my iPhone

Dena — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dena Affiliation: Jun. 22, 2026 Dena Liles, Quality Assurance Manager, I believe in Quality Management!

Dena Goldstein-Sharpe — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dena Goldstein-Sharpe Affiliation: Jun. 22, 2026 Oh come SEC!
Doesn't your name and what is the agency's task and mission is say it all?
''The SEC ensures fair and orderly markets, and facilitates capital formation. It regulates stock exchanges, brokers, investment advisors, and publicly traded companies to prevent fraud, insider trading, and market manipulation. "

Changing quarterly reporting by companies and corporations to the proposed change would be in total opposition to keeping companies, honest and preventing fraud and corruption by giving a larger and bigger window to report - causing too many companies to operate at thier lowest denominator - meaning taking advantage of this new change, and also causing more of a burden on the SEC and many other agencies to keep ahead of fraud, corruption and manipulation in the markets. I think this is a bad move. I hope the SEC isn't being pressured to make what they also know is a bad move.

Sincerely Dena C. Sharpe

Dena Temple — Jun 22, 2026
Subject: File No. S7-2026-15 From: Dena Temple There is no valid reason to change the rule on corporate reporting from quarterly to semi-annually beyond obfuscation. As a watchdog organization, the SEC should be looking for ways to provide MORE oversight, not less. I'm not sure where this proposal originated, but it has nothing to do with oversight and everything to with providing a fertile ground for deceit and corporate crime. I strongly oppose this change and hope you will consider your role as protector of the American people in your decision.

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denise boyles — Jun 22, 2026
Subject: S7-2026-15 Comments From: denise boyles Affiliation: Jun. 22, 2026 Shorter the better!

Sent from my iPhone

Denise Buck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Denise Buck Affiliation: Jun. 22, 2026 My name is Denise Buck and I'm a graphic artist and sign installer. The money I put into my stock portfolio is hard earned and will be contributing to my retirement someday. I don't have the income or luxury of time to start over if things go wrong. If I'm investing in a company's growth then I should not be left in the dark. This type of secrecy and corruption will only make consumers and potential investors lose confidence in publicly traded companies. The bottom line is that you are not only hurting your future but ours as well.

Sent via the Samsung Galaxy Z Flip5, an AT&T 5G smartphone
Get Outlook for Android

Denise Burns — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise Burns Affiliation: Jun. 22, 2026 I believe it’s very important to make sure the quarterly reports continue! It is a great way to make sure everyone is doing what they are supposed too. It is way to hard to make people do what they need to do anyway!

Denise I Burns
2203 Chestnut Ct.
Augusta KS 67010

Sent from my iPad

Denise D'Harlingue — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Denise D'Harlingue Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Lots of branches of government have quietly rewritten the rules on accountability. The SEC should not be the next one. What happened to government of the people, for the people?

Denise Driscoll — Jun 22, 2026
Subject: S7-2026-15 Comment From: Denise Driscoll Affiliation: Jun. 22, 2026 D.M. Driscoll, Dir. Access & Societal Impacts; it matters because we need access to information in a timely manner

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Denise Gaytan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise Gaytan Affiliation: Jun. 22, 2026 Its deceitful

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Denise Hannum — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Denise Hannum Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
If it ain't broke don't fix it. This world dosent need any more fraud and deception in the world. Dont change the rules.

Denise Krbez — Jun 22, 2026

Subject: S7-2026-15 From: Denise Krbez Affiliation: Jun. 22, 2026 I live in Michigan, and I'm concerned about how our country is losing our safety nets. Who would benefit from decreasing SEC oversight of chief executive officers? Only the cheaters. Do NOT change the rule that protects the public from the crooks.

Denise McCulloch — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise McCulloch Affiliation: Jun. 22, 2026 We know from history what happens with this change, why… look at what is happening with all legislative changes accountability is gone and corruption is rampant. Between what we know and the current corruption I am against this change.

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Denise Peaslee — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise Peaslee Affiliation: Jun. 22, 2026 Continue quarterly reporting in order to protect individual investors.
Thanks,
Denise Peaslee
US Citizen and Retired Software Engineer

Denise Thompson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise Thompson Affiliation: Jun. 22, 2026 What is the issue with signing quarterly? It's a financial review and a signature. That's it. as long as competent finance people are working for you. If not, you'll have bigger issues to worry about than a signature 4x per year. Thank you, D. Thompson, Procurement and Contracts Analyst.

Denise Toth — Jun 22, 2026
Subject: S7-2026-15 Comments From: Denise Toth Affiliation: Jun. 22, 2026 Do not let corporations eliminate quarterly reporting, it it’s important to keep them accountable. They have our life savings in their hands.

Sent from my iPhone

Denise Wells — Jun 22, 2026
Subject: S7-2026-15 From: Denise Wells Affiliation: Jun. 22, 2026 Keep it the way it is now....

Deniz Gulan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deniz Gulan Affiliation: Jun. 22, 2026 As a citizen I want more

transparency of the companies, not less. Hence I am against changing it to 6 months period

Deniz Gulan
Sent from my iPhone

Dennis Barrett — Jun 22, 2026
Subject: S7-2026-15 From: Dennis Barrett Affiliation: Jun. 22, 2026 Oversight exists because of shady business practices. Or have we learned nothing over the years?

Dennis Key — Jun 22, 2026
Subject: S7-2026-15 From: Dennis Key Affiliation: Jun. 22, 2026 Please keep the reporting requirements as is. This helps accountability. Thanks James Key

Sent from my iPhone

Dennis Nendza — Jun 22, 2026
Subject: S7-2026-15 From: Dennis Nendza Affiliation: Jun. 22, 2026 Hiding behind a corporate veil allows for questionable actions NOT in the public interest. CEOs MUST be accountable personally for corporate conduct. The people demand this.

Dennis Nendza
Author, “Ascension, Memoirs of an Eternal Spirit”
Sent from Workspace ONE Boxer

Dennis Spears — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dennis Spears Affiliation: Jun. 22, 2026 Only quarterly reports

Sent from my iPhone

Dennis Talluto — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dennis Talluto Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly Reporting has made the American financial marketplace the cleanest and most robust marketplace in which to do business, in the WORLD.
While not perfect, institutional and retail investors alike, rely on these quarterly reports in order to appropriately manage our investments and trades.
Changing the SEC reporting schedule from quarterly to semi-annually will significantly erode the timeliness and quality of the information we rely upon to make our decisions.
Please RETAIN the Quarterly Reporting REQUIREMENTS!

//Dennis Talluto

Derek Starks — Jun 22, 2026
Subject: S7-2026-15 Comment From: Derek Starks Affiliation: Jun. 22, 2026 Derek Starks, Manager: our country is already plague with fraud and THEFT! Allowing 6 months without accurate updates is a recipe for destruction. Without accountability on timelines, anyone can pull the rug on unsuspecting customers-investors. The last thing we citizens need is less transparency from a system that is run by corporate greed.

Sent from my iPhone

Derek Young — Jun 22, 2026
Subject: S7-2026-15 Comments From: Derek Young Affiliation: Jun. 22, 2026 James Young, Activities Proffesional, Small Business Owner: Keep Corporate Reporting Quarterly!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Deryl Waldren — Jun 22, 2026
Subject: S7-2026-15 Comment From: Deryl Waldren Affiliation: Jun. 22, 2026 I rely on this quarterly information to make informed decisions. Allowing more time allows an unfair advantage to corporate insiders. The companies that opt for six months are the ones that we need more frequent information. I see no reason for greedy corporations to make more money off me. Leave it at 3 months and support consumers who need a lot of help now. Thank you. Deryl Waldren, dwaldren1@gmail.com

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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dewees1374 — Jun 22, 2026
Subject: S7-2026-15 Comment From: dewees1374 Affiliation: Jun. 22, 2026 Who benefits from dropping quarterly reporting? Certainly not the average citizen. Make reporting monty, don't go the other way

Sent from my Galaxy

Diana Bernard — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diana Bernard Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This proposal has terrible issues for investors. Fraud could be rampant with this sixth month blackout. Transparency is of the out most priority. Please see that this new SEC ending quarterly reporting doesn't go through. Thanks, Diana Bernard

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Diana Gano-Rosete — Jun 22, 2026
Subject: S7-2026-15 Comment From: Diana Gano-Rosete Affiliation: Jun. 22, 2026 I strongly feel that the reporting should be EVERY OTHER MONTH, NOT 2 X a year, but rather S I X. Times a year…. WHY is it better for people who have invested their life's work savings. Be UNDER REPORTED??? It's not RIGHT, it seems LAX, ITS SEEMS LIKE HIDING OR OBFISCATING DATA TO WHICH WE ALL ARE NEEDING. DO NOT LOOSEN THE REGULATIONS??? KEEP IT AT EITHER 4 TIMES A YEAR. OR PREFERABLY. 6 TIMES PER YEAR! THXS

Sent from my iPad

Diana Gano-Rosete — Jun 22, 2026
Subject: S7-2026-15 From: Diana Gano-Rosete Affiliation: Jun. 22, 2026 KEEP QTLY REPORTING… the American economy CANNOT afford yet another. FINANCIAL crash. PLEASE, I've already seen 3 in my own lifetime. The one in which the Mortgages were given out to just about anyone, I lost my job, my HOUSE and with it, my whole life's savings, which was tied up in my home (of 8 years, of which I only owed 120 K at that time. AMERICAN ECONOMY is built on the rampant consumerism of the AMERICAN MIDDLE CLASS. ALL THIS TRICKERY. And ROLLING BACK of SAFE GUARDS MAY ULMATED DESTROY THE AMERICAN MUDDLE CLASS, to which I used to be a part. DO NOT DEREGULATE QURTERLY REPORTING…. Also, SHAME ON YOU,,,

Sent from my iPad

Diana Jackson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diana Jackson Affiliation: Jun. 22, 2026 It should be monthly!

DIana MacKinnon — Jun 22, 2026
Subject: S7-2026-15 Comments From: DIana MacKinnon Affiliation: Jun. 22, 2026 Keep the reports quarterly.

Diana Peck — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diana Peck Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am a retired teacher and my retirement funds have significant exposure in equities. You need to be building trust in the market in these chaotic times and reducing reporting requirements only destroys trust. It is shortsighted and corrupt. If you care about investors you will care about access to reporting

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Diana Smyth — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diana Smyth Affiliation: Jun. 22, 2026 It is very necessary for companies & their investors to know where they are financially & on goal for long term sustainability.

Sent from my iPhone

DIANE BURDORF — Jun 22, 2026
Subject: S7-2026-15 Comments From: DIANE BURDORF Affiliation: Jun. 22, 2026 Stop this !! Hasn't this administration done enough harm ?

Sent from my iPhone

Diane Burgin — Jun 22, 2026
Subject: File No. S7-2026-22 From: Diane Burgin It is my understanding that you are considering adapting a semi-annual rather than a quarterly reporting period. I feel that this would create more chance for discrepancies and would diminish the effectiveness of reporting. Please continue with quarterly reporting and do not change the frequency. Thank you.

Diane Davis — Jun 22, 2026
Subject: File No. S7-2026-15 From: Diane Davis Maintain quarterly reporting; reject 6 month reporting. Quarterly reporting maintains public awareness of positive and negative corporate trends. Six month reporting would shield negative results from the public.

Diane Eldredge — Jun 22, 2026
Subject: S7-2026-15 Comment From: Diane Eldredge Affiliation: Jun. 22, 2026 In six months, the markets can change drastically, allowing for more insider trading. It should be reporting every month, but quarterly might keep things balanced.

Diane Klein — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diane Klein Affiliation: Jun. 22, 2026 To the Securities

and Exchange Commission:
Please do not change things! Why would we want to change when things are working just fine and when history has shown that semi-annual reporting causes a lot of problems.

Diane Klug — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diane Klug Affiliation: Jun. 22, 2026 No , classic screw the little guy. Just another way for billionaires to continue to profit . Again as a taxpayer , this is my SEC . It better not pass. So sick of this !!

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diane mcnamara — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: diane mcnamara Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
stop what you are trying to do against the americans you purport to care about.

Diane Molinaro — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diane Molinaro Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a CPA for 40 years I can tell you that quarterly earning reports are necessary to discourage manipulation of market prices by pure speculation. of course if you're an insider you get the news ahead of anyone else, but for the rest of us, investors quarterly financials are vital to making good investing decisions.

Diane Passarelli — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diane Passarelli Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
There should be no secrets concerning financial matters when publicly traded stock is being bought and sold. Companies must demonstrate fiscal responsibility by opening their books to public shareholders.

Diane Rowlls — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diane Rowlls Affiliation: Jun. 22, 2026 You must keep the transparency we have. United States constitution starts “We the People” not we the corporate interests! Enough is enough. Do your job.
Diane Rowlls, constituent, retired, and a stock holder.

Sent from my iPhone

Diane Striley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diane Striley Affiliation: Jun. 22, 2026 The only reason for changing the present SEC Role requiring quarterly reporting is to subject the public to a predatory

practices such as insider trading. The reasons that the rule was instituted haven't changed. Protect the public. Keep the rule unchanged.

Diane P. Striley.

Diane Tortolani — Jun 22, 2026
Subject: S7-2026-15 Comment From: Diane Tortolani Affiliation: Jun. 22, 2026 We rely on quarterly reports to stay on top of investments. Changing this can only contribute to less oversight, when more is needed! It does not benefit the investor at all. They have pushed for paperless reports as it is, and now this. I REJECT this idea!!

Diane Worthington — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Diane Worthington Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not reduce the frequency of financial reporting periods from quarterly to something less. More information is needed, not less. I have worked in publicly held companies, as has my spouse, and understand what is involved in compiling quarterly reports. I also understand how daily decisions are driven by what will have to be reported each quarter. Sometimes, high risks are tempered by the knowledge that, if they go wrong, they will have to be reported in the next quarter. Sometimes prices are adjusted to the consumer's benefit to make a sales goal, and this competitiveness would be lost if it didn't have to be reported.
As an individual investor, the quarterly reports are useful in making decisions about my investments. I would worry about my retirement savings and investments so much more if I had to wait longer to get information.
There's also a question of fairness. Large, institutional investors have other means of getting information that individuals do not have. By reducing the reporting required, you would be giving them an even greater advantage.
In addition, you would be shirking your responsibility of policing the markets to make sure they run smoothly.
Please do not change the quarterly reporting.
Sincerely,
Diane Worthington

Diann Rogers — Jun 22, 2026
Subject: S7-2026-15 Comment From: Diann Rogers Affiliation: Jun. 22, 2026 As a senior citizen, I am already concerned about fraud, escheatment that closed out my Navy Federal savings account. Now how on earth do we protect our hard earned income?

Be Blessed!

Diann Suttle — Jun 22, 2026
Subject: S7-2026-15 Comments From: Diann Suttle Affiliation: Jun. 22, 2026 Why change anything other than allowing grifters to get away with grifting? 4 quarters need to be kept in place to prevent

cheaters!!!

Dianne Lhotte — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dianne Lhotte Affiliation: Jun. 22, 2026 Please do not lengthen the time for disclosures to the public, This is unfair for the small investor. Report quarterly as at present.

Martha Dianne Fuller Lhotte

Dianne Papes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dianne Papes Affiliation: Jun. 22, 2026 Just another scam in broad daylight!!

Dianne M Papes

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dianne zambrano — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: dianne zambrano Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports. My savings and investments depend on my knowledge staying as updated as possible as I rely on making my own decisions.

Dick Horton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dick Horton Affiliation: Jun. 22, 2026 The continuation of quarterly reporting is strongly advocated. This established practice serves as a cornerstone for upholding our commitment to regulatory adherence and fostering a robust framework of organizational accountability. Beyond these foundational aspects, these periodic reports offer invaluable data and insights. They are instrumental in enabling proactive risk identification, facilitating data-driven strategic planning, and ensuring transparent performance monitoring across all departments. Such comprehensive oversight is crucial for sustained operational excellence and sound corporate governance.

Dina Swank — Jun 22, 2026
Subject: S7-2026-15 Comments From: Dina Swank Affiliation: Jun. 22, 2026 I want to follow my account. Quarterly reports are helpful to me.

Dina and Everett Swank
Everettswank@gmail.com

Dirk Soileau Welder/Fabricator — Jun 22, 2026
Subject: File No. S7-2026-15 From: Dirk Soileau Subject: Opposition to Proposal to Reduce Reporting Frequency To the Securities and Exchange Commission, I am writing to express my strong opposition to the proposal to reduce the frequency of corporate financial reporting. As a professional welder with years of experience in shipyards, rail yards, and fabrication shops, I understand the importance of structural integrity. I have built my career on the principle that if the foundation is flawed, the entire structure eventually fails. The same applies to our financial markets. I am an active investor—holding positions in ETFs like VOO, SCHD, and QQQ—and I am working diligently through the system to secure my future. I am using AI to assist in drafting this comment to ensure my position is clear, articulate, and well-reasoned. Transparency is not just a regulatory hurdle; it is the bedrock of trust that allows individual investors like me to participate in the economy. Let me be clear: I am tired of the opacity and the corporate interests that seem to take precedence over the working person. We are trying to play by the rules and do this the right way. However, if the regulatory bodies choose to side with those acting in the shadows rather than upholding market transparency, you should understand that the working-class individuals—the same people who built the physical infrastructure of this world—are not blind to the rigging of the system. We are fully prepared to withdraw our support and capital from a system that lacks transparency. If you choose to erode the public's window into Wall Street, you risk dismantling the faith that keeps the market functioning. I am committed to this fight for financial fairness and market integrity regardless of the personal cost. Maintain quarterly reporting. Uphold the standard. Dirk Soileau -337-290-9723 Professional Welder/Fabricator

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djvatlast — Jun 22, 2026
Subject: S7-2026-15 Comments From: djvatlast Affiliation: Jun. 22, 2026 Quarterly Reporting is necessary to monitor accounts to prevent fraud and mistakes. Monitoring should be done more frequently, not less. Deborah W.

Sent from my Galaxy

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doctrine13 — Jun 22, 2026
Subject: S7-2026-15 Comment From: doctrine13 Affiliation: Jun. 22, 2026 Donald Goodin. Investor. Accountability and full disclosure to investors is a must to keep confidence in the system. Every 3 months is a minimum to keep me informed and trusting them. Every 6 months is too big a gap. Businesses will only disclose what they have to. Don't lessen the requirements or investing will become a gamble rather than informed decision making.

Sent from my Galaxy

Dolly Pizzimenti — Jun 22, 2026
Subject: S7-2026-15 From: Dolly Pizzimenti Affiliation: Jun. 22, 2026 Big business = big fraud if quarterly reporting goes away. Keep them accountable.

Dolly E Pizzimenti

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don — Jun 22, 2026
Subject: S7-2026-15 Comments From: don Affiliation: Jun. 22, 2026 Keep quarterly

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Don Berrian — Jun 22, 2026
Subject: S7-2026-15 Comments From: Don Berrian Affiliation: Jun. 22, 2026 This is an unfair advantage and shoul be stopped!

Don Bockelman — Jun 22, 2026
Subject: S7-2026-15 From: Don Bockelman Affiliation: Jun. 22, 2026 Quarterly reporting is crucial to rational investing: The SEC can enable that or just throw down to gaunentlet to the gambling industry

Sent from my iPhone

Don Crenshaw — Jun 22, 2026
Subject: S7-2026-15 Comment From: Don Crenshaw Affiliation: Jun. 22, 2026 It’s imperative that timely statements are released so the public can have trust in the system. Why remove this longstanding tradition that has worked well?

Sent from my iPhone

Don Glover — Jun 22, 2026
Subject: S7-2026-15 From: Don Glover Affiliation: Jun. 22, 2026 Keep quarterly reports, we do not need any more fraudulent reports….

Sent from my iPhone

Don Khan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Don Khan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't pretend to fix something that isn't broken. Transparency is the right approach. There is no financial burden placed on these multinational corporations to reflect their earnings every three months. Most of the largest corporations don't pay taxes. Fix that with a minimum tax. What happens to quarterly dividends if they don't report their earnings? Don't protect bad management.

Don M — Jun 22, 2026
Subject: S7-2026-15 Comment From: Don M Affiliation: Jun. 22, 2026 You really should consider making it a Monthly requirement!
Far too many CEOs don't actually know what their companies are really doing with only Quarterly Statements!
Making it Monthly will help to not only keep them informed but honest as well.

Don Marshall — Jun 22, 2026
Subject: S7-2026-15 Comments From: Don Marshall Affiliation: Jun. 22, 2026 I'm 81. Our financial advisor fine tunes our portfolio--our only source of meaningful income and savings--often. Quarterly reports are a substantial part of our decision making. Losing quarterly data degrades our ability to make informed alterations.
Don Marshall•retired

Donald Braun Jr — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donald Braun Jr Affiliation: Jun. 22, 2026 It keeps investors well informed and reduces the chance of fraud and reporting. Keeping at quarterly reporting.

Sent from my iPhone

Donald Brisson — Jun 22, 2026
Subject: S7-2026-15 From: Donald Brisson Affiliation: Jun. 22, 2026 Keep CEOs accountable. Retain quaterly reporting.
I care about and work to keep our environment clean and healthy.
Don Brisson, Crossville TN.

DONALD DEANGELIS — Jun 22, 2026
Subject: S7-2026-15 Comment From: DONALD DEANGELIS Affiliation: Jun. 22, 2026 Sounds to me like the SEC wants to do less or they are up to???? whatever it is, it doesn't sound good for investors.

Donald Hamilton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donald Hamilton Affiliation: Jun. 22, 2026 Quarterly is the answer. Don’t scam Americans again

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DONALD HANSON — Jun 22, 2026
Subject: S7-2026-15 Comment From: DONALD HANSON Affiliation: Jun. 22, 2026 Stop the coporate corruption, quit doing the dirty work for dishonest companies and start protecting the American public, every six months we have seen companies abuse this in the past do not cave to this BS

Sent from my iPhone

Donald Sensing — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donald Sensing Affiliation: Jun. 22, 2026 I manage my wife's and my investments accounts. We are both retired. I have done very well in the results of my management. It is crucial that we continue to receive quarterly reports! Semi-annual decisions and rebalances forebode losing money, probably a lot. Please keep quarterly reports, thank you!

Donald Sensing (Tennessee)
Retired US Army Artillery officer, and
Retired ordained elder of the United Methodist Church

Donna — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna Affiliation: Jun. 22, 2026 Keep it as is!!!!!!!

Donna Barry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Barry Affiliation: Jun. 22, 2026 I believe in quarterly reports.... don't go to 6 month reporting.
It's important to keep our eyes on our money and the results of our investments.
Donna Barry

Sent from my iPhone

Donna Boatright — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Boatright Affiliation: Jun. 22, 2026 This is a terrible

proposal and one that does not protect consumers but corporations. Do NOT implement this proposal!

Sent from my iPhone

Donna Carter — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Donna Carter Affiliation: Jun. 22, 2026 Absolutely NO

Sent from my iPad

Donna Dinger — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Dinger Affiliation: Jun. 22, 2026 Donna Dinger, Realtor, there needs to be transparency, and information for the public to make good decisions affecting their lives.

Donna Goss — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna Goss Affiliation: Jun. 22, 2026 Please keep the required reporting quartetly. I do not trust corporations to be honest on there own.

Sent from my iPhone

Donna Hayden — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Donna Hayden Affiliation: Jun. 22, 2026 Stop this nonsense people work too hard for their money. Stop the grifters and put TRump and his cronies in prison !

Donna Horton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna Horton Affiliation: Jun. 22, 2026 Donna Horton, I am the family financial officer, monitoring our accounts every Monday. I remember my father-in-law panicking when news of the Enron failure finally came to light.

America learned from that financial disaster, and created a process to prevent it from happening again. Only a fool or a criminal would remove those guardrails! Keep intact the quarterly reporting process that was set up to prevent another Enron-type debacle.

Donna Knox — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna Knox Affiliation: Jun. 22, 2026 I think they should read and understand what it says and must sign in front of a judge

Sent from my iPhone

Donna LaTray — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna LaTray Affiliation: Jun. 22, 2026 Our government needs to be held accountable

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Donna Noble — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Noble Affiliation: Jun. 22, 2026 QUARTERLY reporting helps protect everyone and keep a level playing field. The deck is already stacked against citizens

Sent from my iPhone

Donna Pardue — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Donna Pardue Affiliation: Jun. 22, 2026 Quaterly disclosures should remain mandatory. Transparency is crucial for investors' insight and confidence. In the past, less transparency was accompanied by lower returns and lower valuations. Retirement accounts and investor portfolios are likely to suffer from less mandatory reporting and accountability.

Donna Tindall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Donna Tindall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't vote on this proposal. The public should have daily or at least weekly access to all Financials from any Company that trades publicly. Every investor should be able to access financial stability of any company on the market. Please consider the public's right as equally as any other entity.
Respectfully,
Donna Tindall

Donna Troiani — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Troiani Affiliation: Jun. 22, 2026 I'd have to wonder what you'd be hiding since you don't want to do quarterly reporting. So, let's just continue the quarterly reporting and make sure everything is in order.

Donna Whalen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donna Whalen Affiliation: Jun. 22, 2026 TRANSPARENCY! I read my monthly investment statements monthly and I want corporations to continue reporting quarterly. I want to know what’s going on with my funds at all times.

My name is Donna Whalen, retired

Donna Williamson — Jun 22, 2026
Subject: SEC Reporting From: Donna Williamson Affiliation: Jun. 22, 2026 I worked in a manufacturing company for 15 years before they closed. I worked in accounting and I believe middle management as well as upper management should do a better job for the company they work for. Yes SEC keep doing quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Donna Yoder — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donna Yoder Affiliation: Jun. 22, 2026 No. Quarterly statements are critical to investors and you know why.

Sent from my iPhone

Donnette Thayer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Donnette Thayer Affiliation: Jun. 22, 2026 I have quarterly reporting for my business. Why should huge corporations have less responsibility than my small business? Keep the quarterly reporting.

Donnie Meekins — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Donnie Meekins Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
"I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings" is genuinely valuable on the record.
Retail investors need clear, accurate and timely information to make informed investment decisions.

Donny Massey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Donny Massey Affiliation: Jun. 22, 2026 Quarterly reports has served long enough to be proved and should not be changed. This should not be changed to benefit a few investors. Thank You Donny Massey.

Doreen Moore — Jun 22, 2026
Subject: S7-2026-15 Comment From: Doreen Moore Affiliation: Jun. 22, 2026 Only quarterly reports period; we’ve been down this road before. Now we have the most criminal administration in the history of our country and you want to push out to an every six month reporting. No way. You work for me. Keep the quarterly reporting.

Sent from my iPhone

Doreene Eason — Jun 22, 2026
Subject: S7-2026-15 Comment From: Doreene Eason Affiliation: Jun. 22, 2026 Keep it Quarterly
Doreene Eason

Doreene Eason

Doris B Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Doris B Johnson Affiliation: Jun. 22, 2026 Quarterly reports…Sadly, too many crooks in your business…including DtRUMP AND CREW!

Doris Buchanan Johnson

Sent from my iPhone

Doris Davis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Doris Davis Affiliation: Jun. 22, 2026 We need quarterly repirting

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Doris Wood — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Doris Wood Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My investments are very important to me and my family. Stop for a moment and realize what this would really do . History does repeat itself! I do not understand why you would even consider such a thing unless history is what you want to line your own pockets.

Dorothy Jenson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dorothy Jenson Affiliation: Jun. 22, 2026 Please keep this reporting quarterly
D.Jenson

Sent from my iPhone

Dot McQuade — Jun 22, 2026
Subject: S7-2026-15 Comment From: Dot McQuade Affiliation: Jun. 22, 2026 I hope you will keep things like they were instead of trying to make things easier to hide what companies are doing.

Please keep them completing quarterly reports !!!!

Sent from my iPhone

Dotti Honsey — Jun 22, 2026
Subject: S7-2026-15 From: Dotti Honsey Affiliation: Jun. 22, 2026 CEOs need to be held accountable and it should continue to be completed at least quarterly and every time there is a change. We the people have to do our taxes and sign as to the truth .

Dotty Jurek — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Dotty Jurek Affiliation: Jun. 22, 2026 Please do your research before you make this change. Changing to semi-annual reporting could cause a huge financial crisis that would take years to recover. Please do your research!

Sent from my iPhone

DOUG CAROTHERS — Jun 22, 2026
Subject: S7-2026-15 Comments From: DOUG CAROTHERS Affiliation: Jun. 22, 2026 This is a tremendous opportunity for fraud ! Who's to benefit ? Who's to lose ? Who do you, government employees, serve ?

KEEP IT QUARTERLY !
For all the obvious reasons !

Doug James — Jun 22, 2026
Subject: S7-2026-15 Comments From: Doug James Affiliation: Jun. 22, 2026 I am strongly AGAINST the SEC changing reporting rules to twice yearly instead of quarterly.

I manage my own retirement account and choose my investments based on timely information from companies. Six months is too long between reporting to make timely investment decisions.

Jonathan D. James
Physical Therapist
dougjames5@gmail.com

Doug James
dougjames5@gmail.com
304-964-0595

Doug Partin — Jun 22, 2026

Subject: S7-2026-15 Comment From: Doug Partin Affiliation: Jun. 22, 2026 Transparency is crucial. Maintain current reporting requirements.

Sent from my iPhone

Doug Partin
4343 Breakers Pointe
West Chester, OH 45069
513-479-2899
partinrd144@gmail.com

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Doug Reza — Jun 22, 2026
Subject: S7-2026-15 From: Doug Reza Affiliation: Jun. 22, 2026 Keep the reporting as is, no need to change.

DOUGLAS HUBBELL — Jun 22, 2026
Subject: S7-2026-15 From: DOUGLAS HUBBELL Affiliation: Jun. 22, 2026 Please keep the existing rule in order to keep more transparency in how companies report financial dealings.

Sent from my iPhone

Douglas Spurgeon I — Jun 22, 2026
Subject: S7-2026-15 From: Douglas Spurgeon I Affiliation: Jun. 22, 2026 Keep as Is

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drew kuharik — Jun 22, 2026
Subject: S7-2026-15 Comment From: drew kuharik Affiliation: Jun. 22, 2026 This is outrageous it's laws like this that cause the people to wake up to the criminal corporate legislature.. we need to support the people not the corporations the world is already being robbed penniless by laws just like this keep quarterly reporting! The people are waking up soon lawmakers who even attempt to pass any law that defrauds the people will be run outta office and gathered up by mobs.. the People will take it all back… so do what benefits the common man or end up in line to get strung up as an example of an evil enemy of humanity

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Durward Morgan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Durward Morgan Affiliation: Jun. 22, 2026 No good business practice report quarterly

Sent from my iPhone

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dylah wallenius — Jun 22, 2026
Subject: S7-2026-15 Comments From: dylah wallenius Affiliation: Jun. 22, 2026 This would be disastrous

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Dylan Saulsbery — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Dylan Saulsbery Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Retail investors rely on the data published four times a year from public companies and don't have Much else. This proposal would weaken retail investors position with respect to other market participants, which seems unfair, And would only strengthen insider positions against a retail investor

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E Rhodes — Jun 22, 2026
Subject: S7-2026-15 From: E Rhodes Affiliation: Jun. 22, 2026 More accountability is needed!

E Robles — Jun 22, 2026
Subject: S7-2026-15 Comments From: E Robles Affiliation: Jun. 22, 2026 Quarterly Reporting is essential to keep companies in check and honest. This reports help investors make informed decisions. There is to much corruption already in the markets. Please don’t do this.

Respectfully,

Mr. Rob

Earl Barto — Jun 22, 2026
Subject: S7-2026-15 Comments From: Earl Barto Affiliation: Jun. 22, 2026 Another attack on the under informed public.

Earl Berkun — Jun 22, 2026
Subject: S7-2026-15 Comments From: Earl Berkun Affiliation: Jun. 22, 2026 Earl Berkun, former Sr VP at Wilson Sporting Goods. We need more accountability, not less!!

Yahoo Mail: Search, Organize, Conquer

Earl Hansen — Jun 22, 2026
Subject: S7-2026-15 From: Earl Hansen Affiliation: Jun. 22, 2026 One of the most important issues is the Quarterly Report. There is no better means at this time to keep Corporations from stealing from the investors. Dam the liars and CEO thieves, KEEP the Quarterly Reports.

Sent from my iPad
Earl Hansen

Earl Nino — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Earl Nino Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Sorry. We need quarterly reports until we can trust our leaders again.

Ed Chitty — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ed Chitty Affiliation: Jun. 22, 2026 My name is Paul Chitty, a small business owner in NW Arkansas. My business depends on a strong and sound financial system. Quarterly reporting has proven to be effective in holding public companies accountable to the stockholders. Why in the world would you want to change that to semi-annual and give them more time to keep trouble hidden. You need to do the people's work and be a reliable watchdog.

Ed Chitty
Featured Systems
5 Clare Circle
Bella Vista, AR 72714
479-366-6422
ed@edchitty.com
www.featured.systems

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ed ed — Jun 22, 2026
Subject: S7-2026-15 Comment From: ed ed Affiliation: Jun. 22, 2026 Just another way for corporate America to hide their true profits from everyday people. We struggle every day and now the SEC wants us to struggle even more. Stop trying to kiss Trumps ass and do the job you are supposed to do. That is to represent and protect the American people from corruption

Sent from my iPhone

Ed Gunnell — Jun 22, 2026

Subject: S7-2026-15 Comment From: Ed Gunnell Affiliation: Jun. 22, 2026 Please keep quarterly reporting. I rely on financial transparency in order to make sound investments.

Ed Hoey — Jun 22, 2026
Subject: S7-2026-15 From: Ed Hoey Affiliation: Jun. 22, 2026 Much needed to keep everyone honest!!

Sent from my iPhone

Edith Matthews — Jun 22, 2026
Subject: S7-2026-15 Comment From: Edith Matthews Affiliation: Jun. 22, 2026 Do not cut reporting on these already scant artists. Investors need to be respected. Make then report quarterly. Money can't buy this scam against the people

Sent from my iPhone

Eduardo Paz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eduardo Paz Affiliation: Jun. 22, 2026 Keep quarterly reports.

Edward — Jun 22, 2026
Subject: S7-2026-15 From: Edward Affiliation: Jun. 22, 2026 Ed Hogan, sales, Pennsylvania For as long as I can remember white collar crime is seen as more of a nuisence than anything else and the people convicted, if they are, get away with minimal time in a country club kind of prison. Make them accountable for the crimes they commit and send them to a REAL prison.

Edward Fitzgerald — Jun 22, 2026
Subject: S7-2026-15 From: Edward Fitzgerald Affiliation: Jun. 22, 2026 Why in Gods name would you enable fraud, theft, and put people's investments at risk? Stay the course if anything you need more teeth to catch violations and crooks.

Sent from my iPhone

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edward kuhns — Jun 22, 2026
Subject: S7-2026-15 Comment From: edward kuhns Affiliation: Jun. 22, 2026 Maintain Quarterly reports as the law states!

Edward Whitham — Jun 22, 2026
Subject: S7-2026-15 From: Edward Whitham Affiliation: Jun. 22, 2026 I strongly disagree with

removing quarterly reporting. The 6 month reporting is an attempt to further pillage the people at the hands of the wealthy.

Respectfully,
Ed Whitham

Yahoo Mail: Search, Organize, Conquer

Edwin Knight — Jun 22, 2026
Subject: S7-2026-15 Comment From: Edwin Knight Affiliation: Jun. 22, 2026 This kind of **** needs to stop. Big companies already receive more help then they deserve, should not be able to stop reporting their company health at least quarterly

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eedavis5 — Jun 22, 2026
Subject: S7-2026-15 Comment From: eedavis5 Affiliation: Jun. 22, 2026 SEC, you are furthering the republican fascist agenda. Destroying consumer confidence and buying power. Are you so extremely stupid as to forget it is the consumer that keeps the economy going? Who will support the one percent if you continue with your lack of knowledge?

Sent from my Galaxy

Eileen Dutton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Dutton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I find the proposal to move to 6 month reporting to be a move backward. As a private investor, who relies a lot on mutual funds and some stocks, I read the prospectuses and look at the companies before investing in them. Having six month reporting rather than quarterly leaves a lot of time for companies to go sideways. I work for a public company and understand the work that goes into to the reporting. My company, which I invest in, does this reporting and while there is work involved, it also brings together financials from all parts of the business and keeps the employees, as well as investors, knowledgeable on the health of the business.

We went to the quarterly reporting after several large failures in major companies. Why would we move backward, where more companies could take advantage of investors? Please do not move forward with the 6 month reporting schedule.

Eileen Eldridge — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eileen Eldridge Affiliation: Jun. 22, 2026 No way! How far will all this nonsense go before the powers to be do what is right? Our world is going to hell, our country going down a dark path! Eileen Eldridge.

Eileen Fitzpatrick — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Fitzpatrick Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do Not eliminate require quarterly reporting. This info from companies is what is required by investors to make informed decisions as well as aid SEC in ensuring financial reporting is sound

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Eileen Glynn — Jun 22, 2026
Subject: DO NOT CHANGE TO BI-ANNUAL REPORTING S7-2026-15 Comment From: Eileen Glynn Affiliation: Jun. 22, 2026 DO NOT CHANGE THE RULES FOR CORPORATE REPORTING!!

(1) I RELY on QUARTERLY INFORMATION to make decisions,
(2) LONGER gaps create an UNFAIR advantage for corporate INSIDERS,
(3) "OPTIONAL" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates,
(4) the SAVINGS to companies aren't worth the COST to ME!

Eileen Hanrahan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Eileen Hanrahan Affiliation: Jun. 22, 2026 Keep financial reports quarterly. Semi annual reporting will adversely affect American's wealth as less transparency will result in lower returns and lower valuations. For ordinary investors, semi annual reporting could result in a loss of a third, or more of life savings! I and so many regular Americans are still the bedrock of our economy and significant loss of our wealth would crash our economy and our ability to live in reasonable good health.
You kill wealth, you kill health. You kill wealth, you kill society. -Eileen Hanrahan, Community Educator

Yahoo Mail: Search, Organize, Conquer

Eileen Joyce — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Joyce Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why fix something that is not broken? Are you trying to rig the system so you and corporate executives win? Are trump's big donors asking for this? What do people like me do if we can't afford to "pay to play?" I'm really sick of this administration dealing the little guy out of the game. Keep in mind, if we get screwed, there won't be tax money to pay your salary.

Eileen Joyce — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Joyce Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why are you siding with trillionaires? Are you profiting off this decision? Most Americans try and save money. Many do there best to have a few holdings. And, now you want to provide very wealthy business owners more leeway, more benefits, more invisible, etc. Please get your head out of trumps ass and think of the 90% of us that are trying to save money for our retirement, health care, and MAYBE a little for our kids.

please take your collective heads out of your butts and do right by hardworking Americans. Thank you.

Eileen Smeby — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Eileen Smeby Affiliation: Jun. 22, 2026 People are supposed to
LEARN from history. Don't be stupid and put retirees in a more precarious position than we are already in. Many older people are working just to keep a roof over their heads, clothes on their backs and food on the table. There is no need to play with people's retirement funds. Allow each individual to deal with their retirement funds. Sincerely, E. Smeby, retired teacher, Northern MN.

EILEEN THOMPSON — Jun 22, 2026
Subject: Proposed change to corporate reviews From: EILEEN THOMPSON Affiliation: Jun. 22, 2026 Do NOT change from quarterly reviews to half year reviews. Unacceptable to investors.
Count two of us in this household on this.
Thank you.
Eileen and James Thompson
Texas
Sent from my iPhone

Elaine Elliott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elaine Elliott Affiliation: Jun. 22, 2026 Quit doing business for this Regime and its oligarchs. Please help the people.

Sent from my iPhone

Elaine Hemphill — Jun 22, 2026
Subject: S7-2026-15 Comments From: Elaine Hemphill Affiliation: Jun. 22, 2026 My vote is for quarterly, why would anyone who is not corrupt vote any differently!

Sent from my iPhone

Elaine S. Jones — Jun 22, 2026
Subject: S7-2026-15 Comments From: Elaine S. Jones Affiliation: Jun. 22, 2026 Elaine S. Jones, retired by DOGE. We need to keep Quarterly reporting.

Why? Many reasons. Too much insider trading going on. I want to track my investments to make good decisions about how they are invested and when to move or sell them. A report that waits 6 months to share the details of the market, is too late for the average small investor, like me. We, the People, deserve timely reporting. Do the right thing for the millions of small investors who might lose their life savings because some big wigs want to steal our money.

Elaine S. Jones
513.238.5999

Elaine Schaufele — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elaine Schaufele Affiliation: Jun. 22, 2026 Elaine Schaufele retiree with investments. Quarterly is better. Too much can happen in half a year.

Yahoo Mail: Search, Organize, Conquer

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elainep puppa.org — Jun 22, 2026
Subject: S7-2026-15 Comments From: elainep puppa.org Affiliation: Jun. 22, 2026 I'm not a fan of providing CEOs more time not to report holdings. They have plenty of time to manipulate market holdings with quarterly filings but at least we can pretend someone is checking some of the submissions quarterly in real time.

Elaine Leonard Puppa

Elana Dabkowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elana Dabkowski Affiliation: Jun. 22, 2026 It is working, don't break it - it could ruin us! The rich are rich enough for God sake! Reel yourselves in! Stop the nonsense!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

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elda topci — Jun 22, 2026
Subject: S7-2026-15 Comment From: elda topci Affiliation: Jun. 22, 2026 Stop this law, keep the checks quarterly to avoid shareholders getting richer by hiding their records

Elda Topci
eldatopci@gmail.com
(267) 475-8012

Elena Dobert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elena Dobert Affiliation: Jun. 22, 2026 Marie Lynch-Dobert, keep the stock reports quarterly. I have stocks I don't want it changed.

Elinor Nosker — Jun 22, 2026
Subject: S7-2026-15 From: Elinor Nosker Affiliation: Jun. 22, 2026 Between greed and the religious assuming that prosperity is the goal for human beings interrupting the need for common sense and decency, it is important to keep business executives as honest as possible. Elinor Nosker, USA (retired and concerned about the USA circumstances)

Elisa Pacht — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elisa Pacht Affiliation: Jun. 22, 2026 My husband is the Director of a large IT dept, I am a therapist. We both feel strongly that quarterly reporting MUST continue. Anything else is unacceptable. We have been investing in the stock market for decades, and use research, information and strategy to make informed decisions.

Yaron and Elisa Pacht

Sent from my iPhone

Elissa Forsythe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Elissa Forsythe Affiliation: Jun. 22, 2026 Well this sure stinks! Giving more ILLEGAL secrecy to companies SO THEY CAN PLAY THERE SELF-SERVING GAMES IN PRIVATE. This is another betrayal.

Eliza S — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eliza S Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The SEC needs to keep its quarterly reporting versus every six months reporting so that investors/the public can know what's happening with stock investments. No need to hide how much

money companies/corporations will be making while investors will be losing their share of the stock market dollars.
Eliza S.

Elizabeth Addison — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Addison Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: less oversight has always harmed investors, over and over again. I oppose allowing companies to opt out of quarterly reporting for this reason. Quarterly reporting is the only reliable means of evaluating a company's financial soundness over time. Without this critical information investors will be flying blind, reacting to rumors and events that may or may not be affecting their investments, increasing market volatility and personal risk to investor wealth. This is, in short, a really terrible idea for investors.

Elizabeth Alles — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Alles Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't pass the law that will be harmful to stock holders.

Thank you

Elizabeth Barnes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Barnes Affiliation: Jun. 22, 2026 I need current information to monitor my investments. Timely reports to small investors is critical. Please retain quarterly reporting .
Thank you,
Elizabeth Barnes

ELIZABETH BECK — Jun 22, 2026
Subject: S7-2026-15 Comment From: ELIZABETH BECK Affiliation: Jun. 22, 2026 The cost savings to companies is small compared to the decrease in confidence in the market from investors.

Elizabeth Billhymer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Billhymer Affiliation: Jun. 22, 2026 Keep the reports quarterly

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Elizabeth Browning — Jun 22, 2026
Subject: File No. S7-2026-15 From: Elizabeth Browning As an investor, I expect to see company performance on a quarterly basis. If not, I'm not continuing to invest. I'll invest in another country. Reporting twice a year is unacceptable. Quarterly reporting!! Nothing less.

Elizabeth Clark — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Clark Affiliation: Jun. 22, 2026 Were you kidding? In this day and age, you want to move to a system that provides less transparency? no, just no.

Sent from my iPhone

Elizabeth Crain — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Crain Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.
I want transparency with quarterly reporting as a tool for holding companies accountable and a measure to prevent fraud from emerging more.

i want to know about wins with companies to gage economic spending and investing on a quarterly basis and not on a biannual basis.

Elizabeth Dewey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Dewey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Do not allow companies to withhold quarterly reports to the public

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Elizabeth Gale — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Gale Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This was tried before and didn't work well, so I'm baffled why you're considering this. No way for investors to stay informed.

Elizabeth Giorgio — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Giorgio Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I strongly oppose making the 10-Q semiannual. Public companies need more disclosure, not less. Keep the quarterly requirement. Your role is to protect the investing public and the public at large, not to make corporate dealings less transparent. If companies what the public to invest, they need to make quarterly disclosures. Save the quarter 10-Q.

Elizabeth Greene — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Greene Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
Enough! Stand up for the people that invest and trying to save money. I hope there will be lots of lawsuits about this!

Elizabeth Harvey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Harvey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I strongly oppose the proposed Rule S7-2026-15, which would put small retail investors at a disadvantage. Members of the public rely on public information to make investment decisions. This proposal would make it easier to conceal changes in a company's financial situation - a lot can happen in six months.

The SEC should ensure transparency for retail investors, not give further advantage to insiders and big investment companies.

Elizabeth Hightower — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Hightower Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Keep reporting as it is. We need to know. Transparency !!

Elizabeth Jensen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Jensen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am concerned that our markets would become less predictable and more volatile should reporting happen every 6mos. There is too much room for bad actors if reporting happens only every 6 months.

Elizabeth Lehman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Lehman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Good grief. This rule only benefits the cheaters. Do your jobs!!!

Elizabeth Matthews — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Matthews Affiliation: Jun. 22, 2026 Keep quarterly reports. Our life savings and children, grandchildren’s future depends on these quarterly reports. Do the right thing for the American people!!

Sent from my iPhone

Elizabeth Merrick — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Merrick Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
Quarterly reports are important to all Americans, even those who don't directly use them, since they are used to make decisions that affect all of us. We need accurate information to make sure the best decisions will be made. We need to be informed to make personal decisions about how our government leaders are doing and if we should have better leaders by voting out the inept, incompetent, and corrupt ones.

Elizabeth Price — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Price Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I disapprove and do not support the new proposed rule to decrease quarterly reports to every six months. Trust is a function built over time and this degrades the trust I have in the stock market. I am 100% in objection of this new proposed rule.

Elizabeth Putman — Jun 22, 2026
Subject: S7-2026-15 From: Elizabeth Putman Affiliation: Jun. 22, 2026 Dr. Elizabeth Putman
SEC quartetly reporting is necessay.
I have to!

Elizabeth Rouse-Wong — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Rouse-Wong Affiliation: Jun. 22, 2026 Keep reports quarterly. I have many investments in the stock market, and I want to know every 3 months, what is going on in company transactions, to keep everyone on a level playing field.

Elizabeth Siggins Schmidt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Elizabeth Siggins Schmidt Affiliation: Jun. 22, 2026 Betsy Schmidt
I am deeply disturbed by this latest decision..

Sent from my iPhone

Elizabeth Simpkins — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Simpkins Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You see, if companies report less often, investors get fewer regular updates. That means problems can grow for longer before the public sees them, so it’s harder to judge risk and performance early. With less timely information, investors may trust the market less and demand extra compensation for that uncertainty. PLEASE keep it QUARTERLY!
SINCERELY,
Elizabeth Simpkins

Elizabeth Sprague — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Sprague Affiliation: Jun. 22, 2026 Quarterly reporting on my retirement investments is essential in order to make the right decisions as an elderly retiree.

E Holmes / Chicago

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elizabeth tipps — Jun 22, 2026
Subject: S7-2026-15 Comment From: elizabeth tipps Affiliation: Jun. 22, 2026 Elizabeth Tipps
Delivery driver
I invest in the stock market

Elizabeth Ulloa — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Ulloa Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The only one that will benefit from this is Trump and his billionaire pact is. More wealth will be taken from the people. Make it stop.

Elizabeth Walkup — Jun 22, 2026
Subject: S7-2026-15 Comment From: Elizabeth Walkup Affiliation: Jun. 22, 2026 Quarterly reporting is necessary for basic transparency and fairness. Leave it alone.
E. Walkup
Account Manager

Sent from my iPhone

Ellen Durko — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Durko Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We the people do not sanction this

Ellen Glasgow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ellen Glasgow Affiliation: Jun. 22, 2026 Absolutely keep reports quartly!

Sent from my iPhone

Ellen Mass — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ellen Mass Affiliation: Jun. 22, 2026 This is the United States of America. Our government of the people, by the people, and for the people requires transparency,

representation, and accountability—all have been in short order lately for average Americans, and that’s not how the USA works.
We don’t have second-class citizens. The idea of an unaccountable oligarchic class is against everything for which the U.S. was founded. To keep corporations accountable, the SEC must require reporting quarterly, or more frequently.

Ellen Mass

Ellen McLean — Jun 22, 2026
Subject: File No. S7-2026-15 From: Ellen McLean I can't afford to lose anything from my investments, needed to last me until my death. This SEC rule change suggests chicanery. I've read, and heard nothing, to suggest this change from quarterly reporting is in any way necessary for the good of the country and investors in the country. Please do not change the existing system.

Ellen Moriarty — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ellen Moriarty Affiliation: Jun. 22, 2026 My name is Ellen Moriarty and I own a small design build, residential remodeling company, and employee 20 people. We bonus our team based on net profit. We generate financial reports and share them with our team every two weeks because that information guides how everyone does their job. Information is shared and used to improve our tactics and steer our decisions. I cannot imagine how many errors would go undetected and how difficult it would be to unwind a six month old accounting mistake. Changing the regulations as proposed to make quarterly reporting optional puts investors at risk for companies, losing sight of how well or poorly they are performing and also frankly for fraud. The number of automated systems and ways to share information digitally has made accounting and report aggregation easier than at any other time in history. There is no excuse for corporations to fail to provide quarterly reports.

Get Outlook for iOS

Ellen Schulmeister — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ellen Schulmeister Affiliation: Jun. 22, 2026 Ellen Schulmeister,ellenrita546@gmail.com, retired, haven't we seen enough of what happens without transparency? No way this rule should pass. You are playing with investors money, especially retirement funds!

Ellen Small — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ellen Small Affiliation: Jun. 22, 2026 This is a policy that would only benefit a small part of American investors. It’s a shady idea that could be unfair to those of us who invest on a smaller scale.
Ellen Small
Retired

Sent from my iPhone

Ellen St. John — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ellen St. John Affiliation: Jun. 22, 2026 The stock exchange relies on a belief that it is sound. Why chip away that confidence in pursuit of greed? Do not tell me compiling data takes too long today.

Sent from my iPhone

Ellen Trahan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Trahan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Dear people,
six months is to long to wait for reports in my investments. Too many things can happen in that amount of time. The 1% who this will benefit already have ways to get inside trading and special favors. Besides they have more money than they know what to do so let's let us small investors have a chance to make and keep our modest investments by reviewing the company every 3 months.

Ellen Weber — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ellen Weber Affiliation: Jun. 22, 2026 Keep it QUARTERLY! In fact, every other month would be even better!
Ellen Weber

Ellen Weber — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Ellen Weber Affiliation: Jun. 22, 2026 Do not stop quarterly reporting!! In fact, I think every other month would be way better.
WHAT ARE YOU TRYING TO HIDE?
Ellen Weber

Ellin Leonard — Jun 22, 2026
Subject: S7-2026-15 From: Ellin Leonard Affiliation: Jun. 22, 2026 Are you all crazy? NO. NO, NO Let them rot forever
Ellin Leonard Conway, NH

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elsen823 — Jun 22, 2026
Subject: S7-2026-15 Comment From: elsen823 Affiliation: Jun. 22, 2026 Investors and the public deserve to know a company's financial position. Every six months is not often enough, it must remain every quarter. Hold corporate executives accountable.

Sent from my Galaxy

Em Balfe — Jun 22, 2026
Subject: S7-2026-15 Comment From: Em Balfe Affiliation: Jun. 22, 2026 My name is Emily Tremmel. Less transparency is never the answer. Never. We already know nothing about most of the investments in companies in this country because private equity has taken over everything and they don't report. Regular people have no idea what's going on. How monetized everything has become. It's all a shell game played in the shadows. The only explanation for this rule is to allow companies to hide bad things from those of us who should be able to know and try to protect our money. There's no way to justify this. I'm extremely opposed.

Emigdio Turner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Emigdio Turner Affiliation: Jun. 22, 2026 Hi,
My name is emigdio turner, i am a semiconductor yield engineer and an active investor. Moving to a 6 month period is a great disservice to investors like me and will result in more insider trading and corruption. We need more accountability from corporations not less.

Sent from my iPhone

Emily Dabe None, individual investor — Jun 22, 2026
Subject: File No. S7-2026-15 From: Emily Dabe I am against this proposed change and would like companies to continue to provide quarterly reports. Transparency for investors is key to market stability and biannual reports and insufficient. This is a huge step backwards. Thank you for your time.

Emily Legge — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Emily Legge Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission. I am totally against changing the SEC reporting to 6 months. This will avoid transparency and accountability and increase the risk of fraud. The quarterly reports are working, so why change them? There is no reason unless someone is profiting off of this change
Thank you for your support
Emily Legge
Salt Lake City, Utah 84118
A Voter in all elections

Emily McClure — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Emily McClure Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a mom of a disabled son, I am counting on having investing knowledge accessible, current, and truthful as I plan for his future financial stability. Stability will permit us to keep him in his current home which he loves and suits his needs.
If you reduce frequency of corporate reporting, the private equity and oligarch fat cats will run wild, raping the companies we've invested in under the 6-month cover. Sunshine is essential for trust in our financial system.
Vote "NO WAY!" on the upcoming vote to reduce frequency of corporate reporting. Let the sunshine in!!
Respectfully,
Emily McClure Santaliz
Cotuit, MA

Emily Moose Moose — Jun 22, 2026
Subject: S7-2026-15 Comments From: Emily Moose Moose Affiliation: Jun. 22, 2026 Keep Quarterly Reports! The corporations have already proven they need this monitoring!!

Sent from my iPhone

Emily Roth — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Emily Roth Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

Dear Chairman and Commissioners,
I am writing to express my strong opposition to the proposed amendments to permit optional semiannual reporting by public companies. As an investor, I rely on regular, standardized, and timely financial disclosures to protect my capital and make informed decisions.
Reducing financial reporting to a six-month interval will leave everyday investors in the dark. It creates an unlevel playing field where corporate insiders and institutional firms hold all the information while retail investors bear all the risk. Six months is an eternity in modern macro markets. This rule will decrease transparency, increase stock market volatility, and widen the window for potential insider trading abuses.
The SEC's core mission is investor protection. Replacing quarterly Form 10-Q filings with a semiannual Form 10-S does the exact opposite. I urge the Commission to withdraw this proposal and maintain the quarterly reporting framework that has underpinned the integrity of U.S. capital markets for decades.
Sincerely,
Emily Roth

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emory martin — Jun 22, 2026
Subject: S7-2026-15 Comment From: emory martin Affiliation: Jun. 22, 2026 Quarterly is the only way to avoid corruption period!

Sent from my iPad

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enator71 — Jun 22, 2026
Subject: S7-2026-15 From: enator71 Affiliation: Jun. 22, 2026 Absolutely please keep the reports every quarter. We need more accountability. NOT LESS.

Erbin Lender — Jun 22, 2026
Subject: S7-2026-15 From: Erbin Lender Affiliation: Jun. 22, 2026 This law works for investors protection. Do not change it.

Sent from my iPad

Eric Finch — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eric Finch Affiliation: Jun. 22, 2026 Keep it so!
Eric
Only way to keep an on one it.

Eric Hielema — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eric Hielema Affiliation: Jun. 22, 2026 Eric Hielema, PE, Engineer
In this day and age when divisive politics has eroded trust at all levels, what we need is more accountability not less. The public is on the verge of mass tar and feathers for the 1%, and you want to make it easier for them? Your proposal is no different that the famous, “Let them eat cake.” If you actually believe this is a good idea, you are out of touch with reality.

Eric Johanson — Jun 22, 2026
Subject: S7-2026-15 From: Eric Johanson Affiliation: Jun. 22, 2026 Eric Johanson,
Business owner & engineer from the great state of Alabama.

I'm shocked at the amount of fraud uncovered in 2025 and 2026.

This is the wrong time to weaken the hard line on intentionally defrauding US citizens.

Thanks for listening,

Eric Johanson

This email and any attachments thereto may contain private and confidential
material for the sole use of the intended recipient. Any review, copying, or
distribution of this email (or any attachments thereto) by others is strictly
prohibited. If you are not the intended recipient, please contact me at eric.johanson42@gmail.com
immediately and permanently delete
the original and any copies of this email and any attachments thereto.

Eric Pierce — Jun 22, 2026
Subject: File No. S7-2026-15 From: Eric Pierce As a Senior Engineer at The Motley Fool and an individual investor, I am writing to oppose the proposal to allow public companies to report their finances every six months instead of every quarter. I decide where to put my money based on how healthy a company looks, and quarterly reports are how I get that picture. My biggest concern is losing the regular view of a company's assets, debts, and overall financial condition. For ordinary investors like me, that information is often the first sign that a company is in trouble. If reporting drops to twice a year, problems could go undetected much longer, and by the time investors find out, it may be too late. I respectfully urge the Commission to reject this proposal.

Eric Zenk — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eric Zenk Affiliation: Jun. 22, 2026 Stop this now! More benefits for the ultra wealthy while squeezing what’s left of the middle class AGAIN. Different rules for the wealthy versus the average American.

ERIC ZINK — Jun 22, 2026
Subject: S7-2026-15 From: ERIC ZINK Affiliation: Jun. 22, 2026 Keep quarterally reporting!!!

Sent from my iPhone

Erica Dockens — Jun 22, 2026
Subject: S7-2026-15 Comments From: Erica Dockens Affiliation: Jun. 22, 2026 Please don't do this to the American people. Keep corporate financial quarterly reporting mandated.

Yahoo Mail: Search, Organize, Conquer

Erica Lohr — Jun 22, 2026
Subject: S7-2026-15 Comments From: Erica Lohr Affiliation: Jun. 22, 2026 I am not an investor but there has been enough criminal and fraudulent activity in this country and I would like that to come to an end. If you're honest you will truly do what's right and best for the people.
Erica L. Lohr
Retired graphic designer

Erica White — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Erica White Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Once again this this proposal Soundstag crooked and unlawful only to benefit the rich. Why change? Who's and what's the driving factor for this proposed change?
I strongly disagree with this proposal. Just know we the people are watching and voting!! We have the power to vote you in and vote you out!

Erik Eason — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Erik Eason Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am adamantly against your proposal to reduce publicly owned corporate reporting from quarterly to semi-annually. I have been an individual investor buying individual stocks for 30 years. I rely heavily upon the quarterly reports and management conference calls for my investing decisions. This transparency is essential to my investing success, upon which my retirement depends.
Transparency is also an American value as it fosters stewardship amongst our leaders and discourages corrupt insider behavior.
Furthermore, large institutions have the resources to hire the analysts who cultivate relationships with management as part of their duties. They therefore learn immensely important information outside of formal reporting periods, information which I am unable to acquire. This is additionally why quarterly reporting is so valuable to me, as it helps keep me abreast of developments so I'm never too far behind institutions in obtaining essential information.
Your proposed semi-annual ruling would thus put me and my fellow individual investors at an even larger disadvantage against institutional investors. Your role as a regulatory body is to even the playing field and encourage honest stewardship by corporate leaders. Your proposed ruling would do the opposite by making it more uneven against the individual investor and fostering insider profiteering at everyone else's expense.

Erik Nelson — Jun 22, 2026
Subject: S7-2026-15 Comment -- OPPOSITION to proposed optional semiannual reporting From: Erik Nelson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

I OPPOSE the proposed change that would allow public companies to report financial results only twice a year. Quarterly reporting provides the timely, standardized information investors need to make informed decisions, compare companies, and manage risk. Removing that baseline transparency would make it harder for individual investors to follow performance trends, assess changes in business conditions, and plan responsibly for long-term goals such as financial independence and retirement.

For people building retirement portfolios, consistency and timeliness of information matter. Regular quarterly updates help investors evaluate earnings momentum, cash flow, debt levels, guidance changes, and emerging risks before they become larger problems. If reporting becomes optional or less frequent, smaller investors will be at a disadvantage relative to large institutions that can obtain more information through other channels.

The SEC's mission includes protecting investors and supporting fair, orderly markets. Preserving quarterly reporting better serves that mission than reducing disclosure frequency. I urge the Commission to withdraw this proposal and retain the current quarterly reporting framework.

Sincerely,

Erik Nelson
Port Townsend, WA

Erin James N/A — Jun 22, 2026
Subject: File No. S7-2026-15 From: Erin James Please keep quarterly reporting. Corporations already have great advantages in comparison to individual stockholders. There is no advantage to the American citizen to allow corporate entities to keep their financial progress hidden for double the amount of time.

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erin peacexo — Jun 22, 2026
Subject: S7-2026-15 From: erin peacexo Affiliation: Jun. 22, 2026 Quarterly reporting MUST be saved!!! It keeps people accountable and transparent. Too much fraud and greed from CEOs as it is!!! KEEP it quarterly!!!!!!

Sent from my iPad

Ernest De La Cruz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ernest De La Cruz Affiliation: Jun. 22, 2026 Absolutely keep this law in place. No reason to change it, other than to allow CEO's to hide information from investors.

Thanks,

Ernest De La Cruz

Ernest Fortmann — Jun 22, 2026
Subject: S7-2026-15 From: Ernest Fortmann Affiliation: Jun. 22, 2026 Yes keep the quarterly reporting. Ernest Fortmann retired Golconda, NV 89414

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Estelle Self — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Estelle Self Affiliation: Jun. 22, 2026 I To the Securities and Exchange Commission:
I am a 69 year old woman who has recently started investing in a few stocks, nothing spectacular but a big deal to me. I utilize information about my picks that I read up on myself, I don't use a broker because I can't afford all that. I can't do anything without disclosure from these companies. Please do not lock people, like myself out of the opportunities to invest that we currently enjoy. Thank you, Estelle Self, Chicago,Illinois

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Esther Mays — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Esther Mays Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please continue quarterly reports

Esther Mays — Jun 22, 2026
Subject: S7-2026-15 Comments From: Esther Mays Affiliation: Jun. 22, 2026 Please quarterly is necessary

Sent from my iPhone

Esther Tijerina — Jun 22, 2026
Subject: S7-2026-15 Comments From: Esther Tijerina Affiliation: Jun. 22, 2026 Esther Tijerin

a Caregiver Keep in quarters we need transparency.

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estj55 — Jun 22, 2026
Subject: S7-2026-15 Comment From: estj55 Affiliation: Jun. 22, 2026 Continue the quarterly report. Only that will prevent another Enron.

Ethan Amento — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Amento Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I do not approve and will remove my money

Ethan Schmidt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Schmidt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Letting corporations shirk their duties even further only lets the wealth gap in the United States grow.

This proposed rule is malicious and fraudulent in intent, and nobody stands to gain from it. Companies that hide their performance aren't providing value to our society, and should be allowed to fail if they are doing so

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Ethel Van Campen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ethel Van Campen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please be fair and give everyone an equal chance. Don't hide information meant for everyone.
Thank you for your consideration of this request.
Ethel Van Campen

Ethel Vogel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ethel Vogel Affiliation: Jun. 22, 2026 Ethel Vogel
Real Estate Agent I expect and demand that quarterly statements be continued for owners of securities: Stocks, bonds,mutual funds, annuities and more.
I was brought to watch for these each quarter. As someone who believes in the opportunity to invest money, I expect this to continue.
We are threatened to the max by fraudsters in out surroundings.

Sent from my iPhone

Eugene Corona — Jun 22, 2026
Subject: S7-2026-15 Comments From: Eugene Corona Affiliation: Jun. 22, 2026 Sounds fishy to me. I guess they want to do this because Trump is in charge right now. Do not touch a thing until we get a true honest president in charge again. Vote blue!

Sent from my iPad

Eva — Jun 22, 2026
Subject: S7-2026-15 From: Eva Affiliation: Jun. 22, 2026 It's not enough to have the ceos and cfos do this without all the board members and the heads of hr and legal. They need to be certified for obeying fcc regulations like not using ghost jobs to spoof stock prices or failing to properly classify employees as employees rather than contractors and failure to ensure that contractors who bid on jobs for stuff like the call center or ai resume parsing software or whatever are following employment law and stuff isn't being ignored by those departments

Sent from Proton Mail for Android.

Eva Gold — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eva Gold Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are needed for investers like me to make informed decisions on investments in a timely way. Why would the SEC change a policy in the direction of restricting/limiting information, and less transparency, taking away important information?

Eva Ray — Jun 22, 2026
Subject: S7-2026-15 Comment From: Eva Ray Affiliation: Jun. 22, 2026 Eva J. Ray
84 Bradley Hollow Rd
Lafayette, TN 37083

I'm retired, and this would effect me directly.

Eva Thorn — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Eva Thorn Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Investors need to know what is going on!

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eve lespier — Jun 22, 2026
Subject: S7-2026-15 Comment From: eve lespier Affiliation: Jun. 22, 2026 We must keep our quarterly reporting .This will only lead to less transparency and more insider trading. I say don't do it!!!!

Evelyn Brown — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Evelyn Brown Affiliation: Jun. 22, 2026 I think it is more important, than any other time in history, for transparency. Once a year is not enough, for investors to make informed decisions regarding their investments. A company could be in trouble, and could fail within a year, and investors would not have a clue. In every way everyone talks about the future that we are supposed to embrace the future, for example, AI. Why are you wanting to go back to 1955 on investments.

Evelyn Walano — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Evelyn Walano Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is a horrible idea. We know this is going to lead to irregularities and illegal activity. Dumb, dumb and dumber!

Exp trust — Jun 22, 2026
Subject: S7-2026-15 Comments From: Exp trust Affiliation: Jun. 22, 2026 Time to stop investing in

USA companies

Fabienne Mayfield — Jun 22, 2026
Subject: S7-2026-15 Comments From: Fabienne Mayfield Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Family Olivares-Reed — Jun 22, 2026
Subject: S7-2026-15 Comments From: Family Olivares-Reed Affiliation: Jun. 22, 2026 Elizabeth Olivares-Reed
Advanced Quality Specialist
There was a reason why transparency was instilled in the first place. We've been able to avoid an Enron-type of disaster since. We should maintain the quarterly reporting.

Sent from my iPhone

Fay Sligh — Jun 22, 2026
Subject: S7-2026-15 Comments From: Fay Sligh Affiliation: Jun. 22, 2026 It is unfair and only good for the lawyer and the big wigs! We must stop all this lies!

Faye Buckalew — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Faye Buckalew Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please reconsider your proposal to move away from quarterly reporting to semiannual reporting. While semiannual reporting will not material affect large investors with substantial investments, it could be disastrous for the average middle class investor who relies on their much smaller investments to provide income for retirement and protection against unforeseen hardships. Quarterly accounting allows us to better track and manage the small assets that we do own. Semiannual accounting could easily mean that we are not aware of a company's or firm's financial distress until they have been significantly affected which would then significantly affect our careful planning and saving for our future.
I implore you to keep quarterly accounting as the standard reporting.
Respectfully,
Faye Buckalew
Fleetwood, PA

Faye Hastings — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Faye Hastings Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures minimum or maybe monthly disclosures!

Faye New — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Faye New Affiliation: Jun. 22, 2026 This is not a good idea, especially for people who are seniors and depend upon their Social Security and retirement income to be able to survive. Only reporting once a year or twice a year is dangerous and could make the economy collapse for many people. It will have devastating effects, not only for families, but for whole communities
Please do not do this. F, Newfield retiree Jacksonville, Florida.

Felicia Adessa — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Felicia Adessa Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

We need fairness and transparency now more than ever. Please maintain and protect quarterly disclosures.

Thank you, Felicia Adessa

Felicia Dotson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Felicia Dotson Affiliation: Jun. 22, 2026 This 6 month practice would not benefit anyone and I can foresee this being a disaster.

Lady Fe

Felix Nicol — Jun 22, 2026
Subject: S7-2026-15 Comments From: Felix Nicol Affiliation: Jun. 22, 2026 Felix N, retail shift manager & artist, the company I work for has completely open books and that transparency helps us track treads much better than conventional stores. We even go over the books with our entire company of 100 employees quarterly, it's not that hard.
Preventing large amounts of money from fraudulent dealings is a good thing all around. Keep things quarterly.

-Felix N

Fencer Roy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Fencer Roy Affiliation: Jun. 22, 2026 There is no logic in rolling back disclosures. What in the world are you all thinking? Transparency is why our market is the world’s largest and most respected. Don’t screw it up.

Roy E. Miller
Sent from my iPhone

Flo Mendez-Beatty — Jun 22, 2026
Subject: S7-2026-15 From: Flo Mendez-Beatty Affiliation: Jun. 22, 2026 I want to maintain quartly reporting so corruption will be impossible unless they will risk jail and a fine. I am tired of being thought of like a fool. We see the corruption of this administration daily and the desire to eliminate any accountability or consequences. Flo Mendez-Beatty retired from Pueblo Colorado

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Floyd Clelend — Jun 22, 2026
Subject: S7-2026-15 Comment From: Floyd Clelend Affiliation: Jun. 22, 2026 Floyd Cleland retired. This matters to me cause lots of good Americans can be stolen from in 6 months and we will again loose are money president trump needs stop.this now this is more vite getting for democrats sad poor timing wait till after the election take this off the table and say it was a bad ideal then bring it back a better way Republicans cant afford to loose votes and this will loose them my money will be turned to cash and my stocke will be cashed out Monday im done this will truly make are stocks go down sad ideal

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Forrest Jackson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Forrest Jackson Affiliation: Jun. 22, 2026 My name is Forrest Jackson. Personal finance is a passion of mine and I help a lot of my friends and coworkers understand investing and retirement accounts. It is important that market information is freely available to individual investors. Wealth is already so concentrated and there are so many ways for Wall St insists to get rich - DO NOT LET THEM GET AWAY with less frequent reporting.

Fountoulis Anastasios — Jun 22, 2026
Subject: financial proposition From: Fountoulis Anastasios Affiliation: Jun. 22, 2026 I have a financial proposition for you.
Your email was provided as an active user on the internet by google LLC.
Reply for more information

Fran Benton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Fran Benton Affiliation: Jun. 22, 2026 Come on now let’s not reduce transparency. The American say: “Keep it Quarterly”!!!

Fran Crilley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Fran Crilley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Accountability is paramount in financial institutions.
Leave quarterly reports as they are for all our well-being .

Thank you,
Fran Crilley

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frana jones — Jun 22, 2026
Subject: S7-2026-15 From: frana jones Affiliation: Jun. 22, 2026 When they are held accountable and are put in a regular JAIL facility instead of club med perhaps then it might wake someone up. They are gambling with people's money every day, and which is their life savings. If nothing else they should have to support the families that they destroy until their demise.

Fran Jones

Frances Berger — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Frances Berger Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Dear SEC,
Why would you Even Entertain the Notion of eliminating Quarterly Reporting?
Your Very Existence implies open access and oversight for an industry which affects Financial Stability Worldwide!!
Do your job Properly, and Dismiss the thought of operating a Literal Dark Web of highly suspect Transactions, hidden from the very people whose Own Money is being Manipulated.
The SEC means Exactly Nothing without Honest Scrutiny and Open Information- it's the Very Reason you operate!!
Respectfully,
A Concerned Stockholder - Who would not prefer to revert to Cash Only

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Frances Pearce — Jun 22, 2026
Subject: S7-2026-15 Comments From: Frances Pearce Affiliation: Jun. 22, 2026 As a former financial statement auditor, I believe that quarterly reporting is necessary to increase the likelihood that any errors or fraud will be identified in a timely manner.

Frances J. Pearce
843.819.2737

Sent from my iPhone

Frances Pitts — Jun 22, 2026
Subject: Proposal to reduce public company reporting From: Frances Pitts Affiliation: Jun. 22, 2026 Seriously?? Cutting reporting requirements is the opposite of the transparency and disclosure required for a fair and honest market. I spent 35 years as a lawyer in financial services, and witnessed massive fraud, bankruptcy and even the liquidation of an FDIC insured bank. ALL the

problems I saw could have been avoided with better reporting and regulatory oversight. Do NOT do this. Dishonesty and self dealing do not thrive in the light of disclosure, only theft and fraud will be advanced by this proposal

Frances M Pitts
Senior Counsel, PNC National Bank NA (ret)

Sent from Yahoo Mail for iPhone

Francisco Pena — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Francisco Pena Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not decrease the frequency that issuers must follow. Public companies have a commitment to disclose material information about their earnings and generally health. Current rules require quarterly reporting, which is a reasonable frequency, and issuers consistently demonstrate the ability to meet this quarterly requirement. Therefore, there is no need to decrease this requirement.

Frank Adams A State Employee Speaking for himself, implying no endorsement by his organization — Jun 22, 2026
Subject: File No. S7-2026-15 From: Frank Adams There are only two realistic explanations for the proposal of S7-2026-15: utter ignorance, or utter corruption. Even utter stupidity does not offer a third option. The financial crisis of 2008 should have taught us that under-regulated and under-observed financial institutions will engage in ruinous speculative ventures on the chance of abnormal returns. Enron and Healthsouth should have taught us that -absent observation and incentive - ruthless manipulators will act in their own interests at the expense of their investors (that last, BTW, iska short definition of Agency Theory). We know the results of loosening the constraints on those looking at business finance as a computer-managed, percentages portfolio of Blackjack games. Homes lost. Retirements destroyed. Jobs lost. Uncertainty that drives down everything from lifetime earnings to birth rates. Regular reporting of public firm financial standing and ownership trades is one of the few defenses the US citizen (whose financial future is often bound to investment instruments) has. Those proposing S7-2026-15 either are not competent to propose policy, or have criminal intent.

Frank Falcon — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Frank Falcon Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Companies should not be able to hide vital information from retail investors. What on earth even possessed the SEC to consider allowing something like this? Quarterly disclosures are vital!

Frank Hirsch — Jun 22, 2026
Subject: S7-2026-15 From: Frank Hirsch Affiliation: Jun. 22, 2026 Keep the reporting period

quarterly.
Frank Hirsch, Wisconsin, retired. My livelihood depends upon my investments' stability. Reduced reporting robs investors of the ability to make timely decisions.
The rationale of cost savings is flawed for at least 2 reasons. All of the infrastructure for quarterly reporting is already in place. Also, the growing use of AI will bring DOWN the cost of reporting. Plus, reduced reporting increases the ease of wrongdoing and manipulation, of which we have seen SO MUCH THIS YEAR!

Frank Hirsch
Stevens Point, WI
Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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frank martino — Jun 22, 2026
Subject: S7-2026-15 Comment From: frank martino Affiliation: Jun. 22, 2026 The current rules remain nessacary to maintain our current system.

Sent from my iPhone

Frank Pulsinelli — Jun 22, 2026
Subject: S7-2026-15 Comment From: Frank Pulsinelli Affiliation: Jun. 22, 2026 This is simply another gift to the rich and their corporations. It should NOT be passed! If given 6 months to hide and shift their assets, then this is exactly what they'll do. Another trump gift to the already rich. Makes me sick. I'm 65, grandmother to 9. One of many reasons this matters to me is that I want my grandchildren to live in a country that respects all levels of people and is governed by HONEST politicians that respect and govern according to the CONSTITUTION.

Sent from my iPhone

Frankie Hogue — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Frankie Hogue Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
No, please. If anything, make them more accountable! This is too important to millions of citizens. Please help protect us!

Fred Canonoy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Fred Canonoy Affiliation: Jun. 22, 2026 Federico Canonoy, retired government employee & military. KEEP IT QUARTERLY! It's working.

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fred impens — Jun 22, 2026

Subject: S7-2026-15 Comments From: fred impens Affiliation: Jun. 22, 2026 Keep it Quarterly! Thats how its been done and how it should be done!

Yahoo Mail: Search, Organize, Conquer

Fred LeMoine — Jun 22, 2026
Subject: S7-2026-15 Comments From: Fred LeMoine Affiliation: Jun. 22, 2026 If it ain't broke, don't touch it!
Fred LeMoine
722 Country Meadows Way
Bradenton, FL 34212

Freda Eisenberg — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Freda Eisenberg Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I'm writing to oppose the proposed rule change to eliminate quarterly reporting because it will reduce transparency for smaller investors and exacerbate the concentration of wealth by advantaging those with more direct avenues to knowledge. We need more transparency, not less, and a more equitable playing field for retail investors.

Frederick Teitelbaum — Jun 22, 2026
Subject: S7-2026-15 Comments From: Frederick Teitelbaum Affiliation: Jun. 22, 2026 It smacks of malfeasance and an opportunity to mislead the public and investors. Computers make this a no brainer with instant reporting. So 90 days is not required.

Fred Teitelbaum
827 Kimball Street
Philadelphia, PA 19147

G Gaujean — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: G Gaujean Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not end quarterly reporting. As a shareholder, I have a right to know how the companies I invest in are doing. My retirement and savings portfolio are at stake. Not knowing will lead to fraud and Volatile stock prices which would hurt ordinary investors like myself. Transparency matters. Please continue with the quarterly reporting!

G Gotham — Jun 22, 2026
Subject: S7-2026-15 From: G Gotham Affiliation: Jun. 22, 2026 Do NOT relax the restrictions placed on corporations to provide accurate quarterly reporting by law. Stop making policy that benefits only the corporate lobby groups while ignoring the many many Americans whos taxes pay your salary, compensation, health insurance, stipe ends, travel expenses, pensions and more. We all know where it will lead if you do make this change.

Gabriel Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Gabriel Johnson Affiliation: Jun. 22, 2026 Quarterly is a necessary safeguard against fraud. Do not change the rules.

Sent from my iPhone

Gabrielle Grothues — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Gabrielle Grothues Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow Rule S7-2026-15 to pass. It will create rampany corruption and hurt the retail investors. There's no reasonable explanation other than to allow defrauding.
Do not let this be part of your legacy.

Gail Aluisio — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gail Aluisio Affiliation: Jun. 22, 2026 Keep reporting every three months. It is not your money! It is the money of investors!

Sent from my iPad

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gail finn — Jun 22, 2026
Subject: S7-2026-15 Comments From: gail finn Affiliation: Jun. 22, 2026 Keep quartet reporting.keep quartet reporting

Sent from my iPhone

Gail Sklar — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gail Sklar Affiliation: Jun. 22, 2026 Keep quarterly reviews to try and keep CEOs honest.

Gail Stoke — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gail Stoke Affiliation: Jun. 22, 2026 I do not support this!

Gail Stoke

214.354.8413
ghstoke@gmail.com
www.linkedin.com/in/gailstoke

EDUCATIONAL FIRST STEPS
Board Chair
www.educationalfirststeps.org

Gail White — Jun 22, 2026
Subject: S7-2026-15 From: Gail White Affiliation: Jun. 22, 2026 Don’t turn this back; we need transparency. Lots of small investors will suffer consequences which enable big corporations to cheat.

Sent from my iPhone

GALE TOOMBS — Jun 22, 2026
Subject: S7-2026-15 Comments From: GALE TOOMBS Affiliation: Jun. 22, 2026 The small investor is at a disadvantage as things stand. Quarterly reports provide some reasonable, periodic means of judging how a company's operations have performed and may be expected to perform in the short run and the long run. One assumes that reporting is according to GAAP and that management adheres to the law. Quarterly reporting has long been the corporate tradition. I see no legitimate reason to change that requirement. The small investor (me) needs accurate, up-to-date information to make the best decisions for his/her portfolio. Quarterly reports are not too much to ask of corporate entities that expect investors to help provide capital that the companies need.

Bill Toombs
Retired teacher
Small investor

Galen Brooks — Jun 22, 2026
Subject: S7-2026-15 Comments From: Galen Brooks Affiliation: Jun. 22, 2026 No. Do not do this thievery.

Galen F Brooks, MD.

Sent from my iPhone

Garnet Muehlhausen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Garnet Muehlhausen Affiliation: Jun. 22, 2026 Garnet L. Muehlhausen, retired.
Quarterly reporting is important to me because the federal benefit check is not adequate for anyone's needs and so I need to keep close watch on my investments. In investing, 3 months is a long time, please do not lengthen that time!

Garrett Albert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Garrett Albert Affiliation: Jun. 22, 2026 I Garrett Albert don't agree with this.

Gary Crawford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gary Crawford Affiliation: Jun. 22, 2026 Protect my retirement portfolio by CONTINUING to require quarterly reporting. Corruption and fraud increased over my lifetime. Don't give more wiggle room to the fraudsters. Studies show societies work better when the level of trust is higher. Do everything you can to increase the level of trust by decreasing the fraud. Gary Crawford MD

Gary DiTomasso — Jun 22, 2026
Subject: File No. S7-2026-15 From: Gary DiTomasso Keep Quarterly Reporting. "I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Letting companies wait 6 months is an open invite for insider trading. I cannot believe this is even being considered.

Gary H.Oberbeck — Jun 22, 2026
Subject: S7-2026-15 From: Gary H.Oberbeck Affiliation: Jun. 22, 2026 Retain quarterly reporting. Accountability is the issue.
How do you expect someone to make informed decisions when the reporting of financials is LESS current? Quarterly reporting should be the minimum in order to maintain transparency. Gary Oberbeck retiree, Phoenix,AZ

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gary hatz — Jun 22, 2026
Subject: S7-2026-15 From: gary hatz Affiliation: Jun. 22, 2026 CEO's are well paid. Their feet need to be held to the fire to prevent any more padding of their pocketbook.
I oppose reducing the accountability.

Gary Kaiser — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gary Kaiser Affiliation: Jun. 22, 2026 Please leave well

enough alone; this change will disrupt the status quo and result in new fraud, some of which will be unintentional but harmful nonetheless.
Gary Kaiser

GARY MARTIN — Jun 22, 2026
Subject: S7-2026-15 From: GARY MARTIN Affiliation: Jun. 22, 2026 In my opinion, not only do we need to have quarterly reporting in corporate America, but we need to have it in political America as well. Auditing anything where other people's money is being used is a wise thing. Significant amounts of money can be lost even in a quarter, much more in two or three quarters. I don't understand why anybody with any sense of justice would want to let anybody who is CORRUPT AND STEALING MONEY, UNLESS YOU YOURSELF ARE CORRUPT AND BENEFITTING.

Get Outlook for Android

Gary Mi — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gary Mi Affiliation: Jun. 22, 2026 85 % of my income comes from US stocks. Please keep the Quarterly reports the same as they have been for a lot of years thank you.
Gary Miserlian
Retired investor

Gary Miserlian
941 6620561

Gary Nelson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gary Nelson Affiliation: Jun. 22, 2026 Quarterly, leave it Quarterly. Quit trying to find loopholes to keep us in the dark.

Yahoo Mail: Search, Organize, Conquer

GARY PRICE — Jun 22, 2026
Subject: S7-2026-15 Comment From: GARY PRICE Affiliation: Jun. 22, 2026 Keep corporate reporting quarterly!
They all cheat.

Sent from my iPhone

Gary Seeman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gary Seeman Affiliation: Jun. 22, 2026 As retirees, my wife and I depend on our modest investments. Quarterly reporting helps discipline senior management to

perform in the interest of shareholders. Allowing them to hide key financial data can only abet hiding poor performance or making controversial moves that could adversely impact stock value.

I also see that removing more guardrails can allow corporate behavior that undermines value in many companies concurrently and make companies vulnerable to going under in a financial shock where they would otherwise normally survive. What would have been a moderate dip could become a crash.

I urge you strongly to keep them honest with quarterly reports, instead of letting corporate management betray their investors unseen.

Gary Seeman, PhD

Gary Shaffer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gary Shaffer Affiliation: Jun. 22, 2026 Make it monthly.

Gascodems — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gascodems Affiliation: Jun. 22, 2026 Keep Quarterly Reporting.

Gay Boston — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gay Boston Affiliation: Jun. 22, 2026 Quarterly reporting is more than generous. Do not increase the ability to hide facts - good or bad.

(1) I rely on quarterly information to make decisions
(2) longer gaps create an unfair advantage for insiders
(3) "optional" doesn't fix the problem because companies that opt in are most likely the ones whose investors most need frequent updates
(4) the savings to companies aren't worth the cost to me.

GAYLE PETRI — Jun 22, 2026
Subject: S7-2026-15 Comments From: GAYLE PETRI Affiliation: Jun. 22, 2026 No, stop this!!! We as investors and retirees need to know what is. Happening with our investments often .

Sent from my iPhone

Gene Eason — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gene Eason Affiliation: Jun. 22, 2026 Reporting quarterly means twice the oversight. Money is probably the strongest motivator of bad behavior. The more oversight the better. I am a retired police detective last assigned to forgery and financial crimes.

Gene Nevill — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gene Nevill Affiliation: Jun. 22, 2026 Transparency is a paramount item in investment. Allowing the dimming is not just bad idea but a way companies can hide problems.

Geneva Fishman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Geneva Fishman Affiliation: Jun. 22, 2026 My name is Geneva Fishman, I am a hairstylist and was a business owner for 20 years. This is important to me because there is little to no consumer protection anymore. The little guy is held accountable while the top 10% do whatever they want and the rest of us (90%!) lose.

Genevieve Luna — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Genevieve Luna Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Companies need to be held accountable and report earnings on a quarterly basis. They need to update shareholders more frequently than on an annual basis.

Geoffrey Kaufman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Geoffrey Kaufman Affiliation: Jun. 22, 2026 For the sake of us, the public, I strongly urge you to maintain quarterly reporting.

Geoffrey Kaufman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Geoffrey Kaufman Affiliation: Jun. 22, 2026 For the sake of us, the public, I strongly urge you to maintain quarterly reporting.
Geoff Kaufman

Geoffrey King — Jun 22, 2026
Subject: S7-2026-15 From: Geoffrey King Affiliation: Jun. 22, 2026 It’s a really simple question and has a really simple answer. Why? Why would you want to make corporations even less accountable than they are now?
Any reduction in oversight is only going to produce more suspicion (real or imaginary) that the public, the investors, the media, are being deprived of data which could be of huge significance.
We, the public, deserve an explanation of why a perfectly reasonable and useful mechanism should be overturned.

Sent from my iPhone

George Brown — Jun 22, 2026
Subject: S7-2026-15 Comment From: George Brown Affiliation: Jun. 22, 2026 George Brown VP International Cystinuria Foundation; keep the quarterly reporting as it is very important to track the foundations as well as my own
investments

George Cieutat — Jun 22, 2026
Subject: S7-2026-15 Comment From: George Cieutat Affiliation: Jun. 22, 2026 There is little to no value for the people to reduce reporting requirements.

I'm George a concerned citizen who thinks too much wealth is taken from people and put into corporations and the ultra rich

Cheers

George

George Davenport — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: George Davenport Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is crony capitalism and should not be allowed.

George David Knapp — Jun 22, 2026
Subject: S7-2026-15 Comment From: George David Knapp Affiliation: Jun. 22, 2026 Keeping reporting quarterly keeps ALL administrations HONEST. Don't EVER change.

George Downing — Jun 22, 2026
Subject: S7-2026-15 From: George Downing Affiliation: Jun. 22, 2026 Please save quarterly reporting! This is a get out of jail pass for crooked CEO's.

Respectfully
George Downing
Retired
1031 East st.
Dedham, MA 02026

Sent from my iPhone

George Horan — Jun 22, 2026
Subject: S7-2026-15 Comments From: George Horan Affiliation: Jun. 22, 2026 The stock reporting needs to stay quarterly. The general public needs that information to keep their portfolio current.

Twice a years is insufficient.
My name is George Horan and I am retired and cannot afford to have this gap in reporting. Please keep the market honest.

Sent from my iPhone

George Murphy — Jun 22, 2026
Subject: S7-2026-15 Comments From: George Murphy Affiliation: Jun. 22, 2026 This is needed with all the too big companies that have failed.

George W Murphy III
480-650-5267
https://www.primerica.com/georgemurphyiii

George Paccerelli — Jun 22, 2026
Subject: S7-2026-15 Comment From: George Paccerelli Affiliation: Jun. 22, 2026 Quarterly reporting must remain mandatory. Regrettably, American corporations brought this on themselves due to so many past incidents of unethical behavior

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George Spelman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: George Spelman Affiliation: Jun. 22, 2026 To the Securities and Exchange.
I recently began investing in the market and encouraged my kids to do the same. I showed them how to locate and investigate potential opportunities and explained the possible risks. Without being able to access the necessary information needed to make educated decisions, I would discourage them from participating and look for alternative opportunities.

George Weiss — Jun 22, 2026
Subject: S7-2026-15 Comment From: George Weiss Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY !

Georgia Watrous None — Jun 22, 2026
Subject: File No. S7-2026-15 From: Georgia Watrous Keep it QUARTERLY! Stop Trump from manipulating information!

Georgiana Schlab — Jun 22, 2026
Subject: S7-2026-15 Comments From: Georgiana Schlab Affiliation: Jun. 22, 2026 I don’t think that

anyone should be able to hide their books most especially businesses. I'm totally against it.

Georgiana Schlab
512-963-9878

Georgianne Klipa — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Georgianne Klipa Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I don't have a ton of money. I am retired. But not receiving information on the small amount of money I have invested seems unfair.

my hope is that agencies understand that their are millions of us small investors and so often we feel the burden of corporations with huge wealth having the upper hand.

not sure who has lobbied for this rule change, but it just feels like once again the little guy is squashed by the wealthiest of folks. Please reconsider changing the rule on quartile reporting.
Thank you,
Gigi

Gerald Givens — Jun 22, 2026
Subject: File No. S7-2026-15 From: Gerald Givens To the Securities and Exchange Commission: I am writing as an individual investor to oppose the proposal allowing public companies to replace quarterly reporting with semiannual reporting. My primary concern is transparency and equal access to information. Public markets function best when all investors have access to timely, standardized information about the companies in which they invest. Quarterly reporting helps create a more level playing field by ensuring that retail investors receive regular updates on company performance rather than relying on rumors, selective communications, analyst interpretations, or information that may be more accessible to large institutional investors. As an individual investor, I do not have access to the resources available to major financial institutions. I rely on publicly available disclosures to make informed decisions. Reducing the frequency of required reporting would increase the information gap between ordinary investors and those with greater financial and informational advantages. Quarterly reporting is not merely a compliance exercise. It is a cornerstone of transparency, accountability, and trust in U.S. capital markets. Investors provide capital to public companies with the expectation that those companies will communicate their performance on a regular basis. Less frequent reporting weakens that relationship and reduces the visibility investors have into changing business conditions. The strength of U.S. markets has long rested on robust disclosure standards. I believe maintaining mandatory quarterly reporting requirements serves investors, supports market confidence, and promotes fairness for participants of all sizes. For these reasons, I respectfully urge the Commission to retain quarterly reporting requirements and reject the proposed semiannual reporting option. Thank you for your consideration.

Gerald Joubert — Jun 22, 2026
Subject: Keep Quarterly Reporting From: Gerald Joubert Affiliation: Jun. 22, 2026 Gerald Joubert, LMSW—Mental Health Therapist

The reason quarterly reporting frequency needs to remain as is, “ENRON 2.0”. 3 months, not 6 allows an interval that is not too cumbersome, yet keeps accountability for any company.
I am 5 years from retirement and have played “by the rules” to establish my nest egg. I don’t trust a monitoring pattern allowing companies to avoid transparency. Nor companies advocating for this as I want to be able to retire with dignity by avoiding financial scandals in the market.
Please do not allow less than quarterly. I will not make it without my small portion of investments carrying me through retirement. Remember ENRON please.
Gerald Joubert, LMSW Byron Center, Michigan.

Gerald Webber — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gerald Webber Affiliation: Jun. 22, 2026 For crying out loud are these bastards ever going to stop the corruption or they just going to let the corrupt destroy our country . You shouldn't be making it easier for companies to screw the people

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Geraldine Velarde — Jun 22, 2026
Subject: S7-2026-15 Comment From: Geraldine Velarde Affiliation: Jun. 22, 2026 I think it would be too dangerous for the general public and its investors

Sent from my iPhone

Geralyn Martin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Geralyn Martin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is difficult enough for a working person to make informed decisions as to what is best way to invest for the long-term financial security without being able to have information on a regular basis

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Geri Roe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Geri Roe Affiliation: Jun. 22, 2026 Quarterly reporting is a must for businesses to ensure what happened at Enron does not occur again. Financial reporting is important for a growing economy. It adds to public confidence in a business.

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gigi mashburn — Jun 22, 2026
Subject: S7-2026-15 Comment From: gigi mashburn Affiliation: Jun. 22, 2026 I expect quarterly reporting. This is my $and i need to know what’s going on

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Gilbert Family — Jun 22, 2026
Subject: Save Quarterly reporting From: Gilbert Family Affiliation: Jun. 22, 2026 Hi,
My name is Jereen and I have 3 degrees and 35 years of business and consulting experience. So I

have been around the block a few times.

Accountability and honesty in business is maintaing by standard quarterly reporting practice. Yes, Quarterly reporting can be manipulated for fraud but it harder to do than if you had semi annual or annual reporting.

Evil greed is creeping into the world exponentially with politics and abuse of power at a very fragile time for humanity and tech. We have enough lawlessness through political based NGO's serving up graft and money laundering than we can count. There is also runaway crime and human trafficking.

Now you want to expand corporate corruption into the mix by nixing quarterly reporting? Whats going on here?

This is a greed based money grab for CEO's and executives! American citizens deserve better! Save quarterly reporting! Please do the right thing!

Sincerely,
J Gilbert

Gilbert Rael — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gilbert Rael Affiliation: Jun. 22, 2026 My Name is Gilbert Rael I am a data analyst. I thought that the SEC was to protect investors and maintain fair markets. Now the SEC is proposing new rules that favor insiders. I am appalled that your agency would even consider something obviously concocted by entities attempting to game the system. I will be contacting my congressman to voice my concerns.

Sent from my iPhone

Gina Braswell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gina Braswell Affiliation: Jun. 22, 2026 Gina Braswell, Real Estate

It's important in this day to allow the investors to know what is going on. It is also easier for the company when the news is not good rather than hold back important info for a long as possible. Your investors will appreciate the straight forward approach. Refreshing in such a volatile market. Now more than ever; information is how we will make posative progress through our constantly changing world.

Gina Jones — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gina Jones Affiliation: Jun. 22, 2026 Gina Jones RN,Ccrn .This is my retirement money. I need to have an unfiltered access, not just 6 months at a time.

Yahoo Mail: Search, Organize, Conquer

Gina M.M. Sims Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gina M.M. Sims Johnson Affiliation: Jun. 22, 2026 It is imperative that the public has access to this information and that the SEC maintains necessary FREQUENT checks and balances, keeping private entities HONEST. IT'S ABOUT #ACCOUNTABILITY !!!!!!
MAINTAIN the current quarterly reporting standard.

Warmest Regards,
Gina M.M. Sims-Johnson, Middle-TN Grand Division VP
Email: gigisimone62@gmail.com
Phone: (931)588-9679 [10:00a - 5:00p, CST]
PROUD US ARMY VETERAN🎖️
VFW Lifetime Member 🪖
DAV Lifetime Member ♿
Tennessee Federation of Democratic Women ♀
National Federation of Democratic Women 🐘
DVG Solutions Unlimited, LLC 🌙
SIMPLY ELEGANT Event Planning & Coordination 💎

"Lean FORWARD, INTO Your Storm" - Sorris Sims, Jr 🌊

"Women must become revolutionary. This cannot be evolution but revolution." - Congresswoman Shirley Chisholm 🇺🇸

"Be the Kind of Woman Who Knows Who She Is—And Own It" - Maya Angelou 👠

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Thank you for your cooperation 👈🟫👉⬜

Gina Rizzo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gina Rizzo Affiliation: Jun. 22, 2026 Bad things happen when secrets are kept about public companies. Being transparent about earnings and keeping the people responsible accountable is essential.

Gina Rizzo, PhD
California

Yahoo Mail: Search, Organize, Conquer

Gina S — Jun 22, 2026
Subject: S7-2026-15 From: Gina S Affiliation: Jun. 22, 2026 WHAT are you thinking??? Just trying to find one more way to make average Amercans feel like they don't matter?
Keep the quarterly reporting. It forces then to be somewhat honest.

Today is the tomorrow you worried about yesterday.

Ginny Sexton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ginny Sexton Affiliation: Jun. 22, 2026 Please keep quarterly reporting. Need information on accounts in s more timely manner. Would prefer monthly but will take quarterly.

Sent from my iPhone

Gisela O'Connor — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gisela O'Connor Affiliation: Jun. 22, 2026 Keep reporting it quarterly!

Get Outlook for iOS

Glen Case — Jun 22, 2026
Subject: S7-2026-15 Comment From: Glen Case Affiliation: Jun. 22, 2026 Glen Case, clinical director,
This puts an unnecessary hardship on long term investors .

Sent from my iPhone

Glen Colton — Jun 22, 2026

Subject: S7-2026-15 From: Glen Colton Affiliation: Jun. 22, 2026 ESAD you self-dealing crooks

🤗 Another missive from Glen Colton's iPhone

Glenda Hanshaw — Jun 22, 2026
Subject: S7-2026-15 From: Glenda Hanshaw Affiliation: Jun. 22, 2026 Doing it quarterly is holding ceos accountable to the American people. The constitution begins with We the people. So that is who they should be accountable too.

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glenn bear — Jun 22, 2026
Subject: S7-2026-15 Comments From: glenn bear Affiliation: Jun. 22, 2026 Keep the requirements. For quarterly reporting

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glenn schwartzenbach — Jun 22, 2026
Subject: S7-2026-15 From: glenn schwartzenbach Affiliation: Jun. 22, 2026 Keep the quarterly reporting, don't enable more fraud and less accountability. Protect the public!

Sent from my iPhone

Glenna Mote — Jun 22, 2026
Subject: S7-2026-15 Comment From: Glenna Mote Affiliation: Jun. 22, 2026 Glenna Mote retired. RN

we want accountability and information.

Gloria Braunschweig — Jun 22, 2026
Subject: Rule S7-2026-15 From: Gloria Braunschweig Affiliation: Jun. 22, 2026 Do not allow public companies to hide financial information for six months. To do so harms most investors. It's another power grab by the MAGA elite and shows partisanship by the SEC. It protects insiders against investors and sets up another potential catastrophic market crash if financial information is only shared every six months. Less transparency sets up the potential for more fraud, more Enrons and SMCI's.

Gloria Braunschweig
Gloryb8@outlook.com
Vancouver, WA 98682

Gloria Chiodo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gloria Chiodo Affiliation: Jun. 22, 2026 Bad idea. Stop trying

to disadvantage the small investor.

Gloria Hobdy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gloria Hobdy Affiliation: Jun. 22, 2026 With the digital age of click click, it's done, investors need more information, not less. Please help those of us without inside contacts to keep out trust in the companies we invest our saving in. Thank you.

Gloria Lewis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gloria Lewis Affiliation: Jun. 22, 2026 Keeping investors in the loop is part of accountability! Don’t make it more difficult!

Sent from my iPhone

Gloria Moore — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gloria Moore Affiliation: Jun. 22, 2026 The rich get richer and the not so rich don’t have a clue. Why do they need more money that they cannot spend in a lifetime?
Gloria Moore

Sent from my iPhone

Gloria Towner Retired Educator — Jun 22, 2026
Subject: File No. S7-2026-15 From: Gloria Towner Please keep Ouartly Reporting

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gmail — Jun 22, 2026
Subject: S7-2026-15 Comments From: gmail Affiliation: Jun. 22, 2026 You are facilitating highway robbery on the investing public, peoples pensions and non-profits.

How about enforcing the securities laws that already exist?

William Schleicher

Sent from my personal iPhone

Gordon Garrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gordon Garrison Affiliation: Jun. 22, 2026

Gordon Garrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gordon Garrison Affiliation: Jun. 22, 2026 Keep SEC reporting quarterly

Sent from my iPhone

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gphjah — Jun 22, 2026
Subject: S7-2026-15 From: gphjah Affiliation: Jun. 22, 2026 Keep qtr reports for the public. Hold CEO accountable at least 4 times a year.

Sent from my Galaxy

Greg — Jun 22, 2026
Subject: S7-2026-15 Comment From: Greg Affiliation: Jun. 22, 2026 Transparency is the key to all business, why would you cast doubt when thetr is no need.

Sent from my iPhone

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greg barnes — Jun 22, 2026
Subject: Comment on S7-2026-15 From: greg barnes Affiliation: Jun. 22, 2026 Biannual reporting was an empirical failure between 1955 and 1970. The market has done superbly well with quarterly reporting since, facilitating transparency and more accurate valuations. Don't fix what isn't broken for the mere benefit of insiders! - Greg Barnes, 4608 Green Valley Dr., Jefferson City, MO

Greg Mauer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Greg Mauer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
SEC Members,
I urge you not to change the rules of corporate financial reporting. This will adversely affect investors all over the country. Maintaining corporate reporting on a quarterly basis is extremely important. Significant changes in a companies standing can take place in 6 months. Please show respect for investors/savers all over the USA. Retirement accounts, college savings accounts and much more stand to suffer.
Respectfully,
Greg Mauer - Greenfield, IN

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greg schaller — Jun 22, 2026
Subject: S7-2026-15 Comment From: greg schaller Affiliation: Jun. 22, 2026 Greg Schaller- Retired

As a retiree that looks forward to the fruits of saving and investing for over 40 years, this smacks against transparency and the judiciary responsibility to all investors!! SHOW YOUR INVESTORS YOU RESPECT THE HARD EARNED MONEY INVESTED IN YOUR COMPANIES THAT ENABLE THEIR CONTINUED GROWTH!!

Regards,

Greg Schaller
Cell 630-917-4466

Gregory Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gregory Johnson Affiliation: Jun. 22, 2026 Transparency and accountability are more important than ever in today's business climate. Weakening those facets of business accounting only benefits thise looking to manipulate and take advantage of regulations and share holders. Please maintain the current accounting process!

Gregory Johnson — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Gregory Johnson Affiliation: Jun. 22, 2026 The more often, the better. As investors, we want to be updated on the company's performance as often as possible. Twice a year is not enough. Quarterly is the standard, but personally I'd like to see updates every month.

Gregory P. Haas — Jun 22, 2026
Subject: File No. S7-2026-15 From: Gregory P. Haas I am an individual investor. As a retired person dependent on both Social Security and the return on my investments, I believe semiannual reporting would: Reduce transparency. Make it harder to evaluate investments. Unduly increase risk. Affect confidence in public markets. Harm smaller investors who depend on public disclosures. Therefore, I am requesting that the rule to keep company financial reporting to a QUARTERLY basis NOT be changed.

Gregory Palmer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Gregory Palmer Affiliation: Jun. 22, 2026 No hoodwinking the public! Ethics is what you are missing for profit! Cowards all!

Sent from my iPhone

Gretchen Kinder's Gmail — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gretchen Kinder's Gmail Affiliation: Jun. 22, 2026 Please maintain quarterly reporting. Reducing this mandate creates even more opportunities for corporate “bad actors” to engage in unchecks and bad behavior. One of the roles of government is maintaining checks and balances to keep our country safe and (economically) healthy. Please do your job.

Thank you,
-gk-
Gretchen Kinder
Bath, ME

Sent from my iThing

Guillermo Bailey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Guillermo Bailey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a licensed professional and a retail investor, Rule S7-2026-15 has the potential and likelihood to cause irreparable damage to the financial markets for decades to come. As we already know, anytime that financial reporting is reduced or stopped, some of the worst fraud and other financial crimes take hold in our markets. With the increase of AI and the speed of execution in the market, we stand to create a whirlwind of financial harm to the majority of Americans.
While large institutions may be able to find the information that retail investors will no longer privy to with this new rule, as we have seen in the past, it will eventually catch up to them too. We already see that there is a potential for an AI/Tech Bubble, and obscurity in blockchain development. We cannot afford to reduce what is reported.
Please do not enact Rule S7-2026-15!

Gwen Pearson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Gwen Pearson Affiliation: Jun. 22, 2026 Do your job! That’s all we ask! The whole administration is so corrupt-is that why you feel you don’t need to watch the quarterly paperwork?

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gyps3000 — Jun 22, 2026
Subject: Please. How hard is it From: gyps3000 Affiliation: Jun. 22, 2026 How hard is it to keep reporting quarterly. I run my own business by myself; completely & fully. Including reporting & paying quarterly.

Yahoo Mail: Search, Organize, Conquer

H Lee Edington — Jun 22, 2026
Subject: Comment on S7-2026-15 From: H Lee Edington Affiliation: Jun. 22, 2026 Less reporting means less openness, less transparency. Don’t let convenience cause less. Keep quarterly!

Sent from my iPhone

H Schaeffer — Jun 22, 2026
Subject: S7-2026-15 Comments From: H Schaeffer Affiliation: Jun. 22, 2026 We need scrutiny when it comes to money! Don’t stop quarterly checks!

Hair Harmonics — Jun 22, 2026
Subject: S7-2026-15 Comment From: Hair Harmonics Affiliation: Jun. 22, 2026 I am 75 years old, have owned my own business for 45 years. Many years ago our stockbroker put a bunch of our investment money into Enron, a company that we discovered lied, cheated, intentionally cut off electricity to regions which put many companies, dependent on that power, out of business. In one case melting their entire inventory!
We personally lost much needed money that our representative at Morgan Stanley thought would be secure. The quarterly reports are designed to protect us from this malfeasance! You must keep the quarterly reports.
It won’t force criminal minds from trying to get away with crap, but it will make it harder and they will be more accountable.
Laura Sullivan.
Washington State

Sent from my iPhone

Hallie Hauer — Jun 22, 2026
Subject: S7-2026-15 From: Hallie Hauer Affiliation: Jun. 22, 2026 I am Hallie Hauer, a driver for a small regional disability transport company. The region I live in is often overlooked within my state, and easy to "forget" funding for when the budget is set for the year, decade, etc. Often, we get "passed over" because of lack of interest by more moneyed folk. The wealth that larger (multi-) national corporations have a documented history of fraudulently hiding, rather than paying their fair share of in taxes, especially after so often conning everyday Americans, could so easily be invested back into communities and regions like mine - which are also often some of the hardest hit by the tactics of these same companies. Ergo, these companies could stand to make up for the damage they do by giving back, in the form of taxes injected into public infrastructure. Or, hey, if they actually have nothing to hide, then they'd have no problem reporting their true profit, right? It's the right thing to do either way. Keep the reporting schedule quarterly. It was made that way for a very good and necessary reason.

Hans Gunn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Hans Gunn Affiliation: Jun. 22, 2026 Hans Guun, retired, Why go to six months? Saves them money. No.

Harold Humphrey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Harold Humphrey Affiliation: Jun. 22, 2026 I, Harold Humphreyand retired plumber wants to know how all my stocks are doing as often as I can. I also want to know as much about it as I can

Sent from my iPhone

Harry E Bishop, II Retired, Private Investor — Jun 22, 2026
Subject: File No. S7-2026-15 From: Harry E Bishop, II Thank you for your solicitation of comments regarding your proposed rule S7-2026-15. My comments stem from both my experience as a private investor as well as a retired senior executive serving in the healthcare industry. I read the proposed rule and did not see the reasons for this proposed change. I admit that I may have missed your reasons, and if I did, I apologize. I have thought through reasons such as the reporting onus on organizations under the present riles and do not see the logic in this reason. Every organization prepares monthly financial reports for its executives. If so, then what extra burden is placed on an organization to report quarterly as they do at present? Private investors such as myself do not possess the financial infrastructure that large investment companies have that assists them in gathering intelligence regarding the financial position of organizations at any time. As such, private investors rely heavily on the quarterly reports. Thank you for your attention to my comment and I am confident that you will continue to protect the small private investors.

Harry Lovero Retired — Jun 22, 2026
Subject: File No. S7-2026-15 From: Harry Lovero I’m retired but seeing my quarterly earnings or losses is very important in the financial decisions that I make in my continuing retirement. Having to wait longer means that I would miss out on valuable opportunities! Harry Lovero - Retired

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Harry S Nydick — Jun 22, 2026
Subject: S7-2026-15 Comment From: Harry S Nydick Affiliation: Jun. 22, 2026 Actually, I prefer monthly. If they are cheating investors, the tax people AND customer's, they should lock them up and throw away the key.

Harry S. Nydick — Jun 22, 2026
Subject: S7-2026-15 Comment From: Harry S. Nydick Affiliation: Jun. 22, 2026 Actually, I prefer monthly. If they are cheating investors, the tax people AND customer's, they should lock them up and throw away the key.

Harry Tarver — Jun 22, 2026
Subject: S7-2026-15 Comments From: Harry Tarver Affiliation: Jun. 22, 2026 I would like the SEC to switch to monthly reporting instead of quarterly reporting. This will keep investors more frequently informed to make better trading decisions. 6 month reporting is a non-starter. I'm a retiree who is

concerned fraud and insider trading. The SEC should also disclose all trading by elected and appointed people in government.

Harvey Hoffman — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Harvey Hoffman Affiliation: Jun. 22, 2026 Harvey, retired. Twin cities. It's important to have the reports done as often as possible. Perhaps there could be a website which shows how thijgs go on a daily basis. Not fair to keep thijgs in the dark from investors. Especially of they are small.

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hbowlan — Jun 22, 2026
Subject: S7-2026-15 Comment From: hbowlan Affiliation: Jun. 22, 2026 Do we really need to make it even EASIER for people to commit fraud...? My name is Hunter Bowlan, Property Manager, and I would like to be able to access the market someday as an investor. But that part of the American dream is being stripped for parts and stolen from people like me. Don't make it easier to steal the public's money.

Heather Fotiadis — Jun 22, 2026
Subject: S7-2026-15 Comments From: Heather Fotiadis Affiliation: Jun. 22, 2026 No 6 month black out period!

Heather Fotiadis

Heather Foust — Jun 22, 2026
Subject: S7-2026-15 Comment From: Heather Foust Affiliation: Jun. 22, 2026 Big No. Not an acceptable practice.

Heather Freinkel Attorney — Jun 22, 2026
Subject: File No. S7-2026-15 From: Heather Freinkel I am writing to urge the SEC to protect the American people who it is meant to serve by continuing to require quarterly reporting. Quarterly reporting is necessary to protect consumers and investors.

Heather G — Jun 22, 2026
Subject: S7-2026-15 Comments From: Heather G Affiliation: Jun. 22, 2026 Please keep quarterly reporting for public companies. Changing reporting to semi annually could be disastrous for investors, and allows companies to hide how they are doing. I'd like to see
more transparency, not less.

Heather Gillespie
Reno, NV

Yahoo Mail: Search, Organize, Conquer

Heather Herzog — Jun 22, 2026
Subject: S7-2026-15 Comment From: Heather Herzog Affiliation: Jun. 22, 2026 In 2008, every major modern accounting scandal was enabled by gaps and opacity in financial disclosure and this resulted in the failures of Enron and the fraud of Madoff. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Therefore, I oppose less frequent financial disclosures.
Thank you,
Heather Herzog
(A retired IT publications manager, and current investor)

Sent from my iPhone

Heather Nolen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Heather Nolen Affiliation: Jun. 22, 2026 I'm a teacher. It is vital that society reflect the high ideals of honesty & transparency & forthrightness, all things that we want our young people to imbibe as students & to live out as American citizens. You want to allow Wall Street to be able to hide their books for 6 months?!!? How truly unAmerican. And dishonest. Reporting should remain quarterly.

Sincerely,
Heather Nolen

Heather Powers — Jun 22, 2026
Subject: File No. S7-2026-15 From: Heather Powers This change to 6 month reporting does nothing to help normal people with small investments like me - a teacher in Denver. The "savings" public companies would see with this change is not worth the risk to the public. There is no rational need for this change; except to benefit rich companies over normal Americans. Don't do it. Thank you,
Heather Powers, Denver CO

Heidi Hoffman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Heidi Hoffman Affiliation: Jun. 22, 2026 Being an investor of stocks and bonds, I want QUARTERLY REPORTS TO REMAIN QUARTERLY. Period. I want to know what my money is doing, and the viability of the company I invest in, just as YOU would.

Heidi Hoffman

Heidi Noon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Heidi Noon Affiliation: Jun. 22, 2026 Stop the steal, I demand to know what is happening with MY money! I want accountability from the people in control of

decisions regarding Me! Keep it Quarterly!

Heidi S — Jun 22, 2026
Subject: S7-2026-15 Comments From: Heidi S Affiliation: Jun. 22, 2026 Why not do reporting every four months (3x) a year before going crazy...right now we get 4x, (March 31, June 30, Sept 30, and Dec 31, year end)....Assume they are trying to pass only June 30, and Dec 31, year end. Let's make it April 30, August 31, and Dec 31, year end, so there is still some transparency and accountability; kinda middle of the road transition....Heidi Speciale, Business Manager, I have managed finances for company for 19 years, and like the fact that owners of company stay involved, and review financials. ..it also helps them make better business decisions.

Helen Gain — Jun 22, 2026
Subject: S7-2026-15 Comments From: Helen Gain Affiliation: Jun. 22, 2026 Helen Gain as a small business owner. Why hide or delay information as any company with integrity has nothing to fear. Absolutely no to holding back information.

Sent from my iPhone

Helen Gilbert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Helen Gilbert Affiliation: Jun. 22, 2026 Quarterly reporting is necessary to uphold corporate integrity. We don’t need another ENRON debacle.

Helen Gilbert
Manager and IT Specialist

Helen Harman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Helen Harman Affiliation: Jun. 22, 2026 we must have quarterly info to keep companies as honest as possible.

Helen Kate McAllister — Jun 22, 2026
Subject: S7-2026-15 Comment From: Helen Kate McAllister Affiliation: Jun. 22, 2026 Do not make this change . You are robbing real people to cuddle murderous bullies and war creaters
.

Helen Tosh — Jun 22, 2026
Subject: S7-2026-15 Comment From: Helen Tosh Affiliation: Jun. 22, 2026 Quarterly reports are very important to anyone invested in stocks but especially to seniors who depend on their investments to live. Please protect this reporting schedule. I am now retired and no longer have the ability to add to my savings. I need to depend on my investments and in order to do that I need the quarterly information to make the right decisions. Helen Tosh, retiree,

Sent from my iPhone

Helen Williams — Jun 22, 2026
Subject: S7-2026-15 Comments From: Helen Williams Affiliation: Jun. 22, 2026 Do NOT change from the quarterly reporting! I am an investor, I need to see how my investmens are doing. In my husband and my opinion, we know it could be very bad news for us and you to hide out for six months at a time as we use the money in our retirement. I am Helen Williams, was a teacher. I depend very much on the money in our retirement life month to month living.

Sent from my iPad

Helena Zinkham — Jun 22, 2026
Subject: File No. S7-2026-15 From: Helena Zinkham Please keep the QUARTERLY reporting requirement. Change happens faster and faster in our world. Allowing 6 months without a formal statement of a company's financial status makes it much harder to gauge the health of a company and to make investment decisions. Posting the quarterly status in a public and transparent way online is an important public service, not undue government regulation.

Henrietta Muffoletto — Jun 22, 2026
Subject: S7-2026-15 Comment From: Henrietta Muffoletto Affiliation: Jun. 22, 2026 Just one more way to scam and defraud the public!!!

Henrietta Muffoletto

Henry Bergstresser — Jun 22, 2026
Subject: S7-2026-15 From: Henry Bergstresser Affiliation: Jun. 22, 2026 We need to keep them honest!

Henry Garcia — Jun 22, 2026
Subject: S7-2026-15 From: Henry Garcia Affiliation: Jun. 22, 2026 If we've learned anything, it's that employee s whose compensation is ties to favorable financial reports will lie to keep their jobs and bonuses. It's just human nature. Do not water down this quarterly requirement! If the reports are honest, it's just a signature required. Thank you, Henry Garcia

Sent from my iPad

Henry Hartleb — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Henry Hartleb Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
This rule would allow the powerful companies to strip wealth from us by commiting fraud. Have we forgotten what happened with Enron????? Stop the waste fraud and abuse by these elitest!

Holly Boros — Jun 22, 2026
Subject: S7-2026-15 Comment From: Holly Boros Affiliation: Jun. 22, 2026 Keep the reporting as is. We would have to think twice before investing in ANY company that does NOT report quarterly.

Sent from my iPad

Holly Bowen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Holly Bowen Affiliation: Jun. 22, 2026 I don't think I want to have less communication about my accounts. Leave it alone.

Yahoo Mail: Search, Organize, Conquer

Holly Bricker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Holly Bricker Affiliation: Jun. 22, 2026 Keep it at quarterly reporting. To many things happen if it isn't being checked on more often. I am retired my name is Holly

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Holly Jennings — Jun 22, 2026
Subject: S7-2026-15 Comment From: Holly Jennings Affiliation: Jun. 22, 2026 That is the least they can do, is report 4 times a year. They don't need a bigger window to make record profits and not tell people what they are doing.

Holly McCord Duncan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Holly McCord Duncan Affiliation: Jun. 22, 2026 The reports need to be signed quarterly for investors to make reasonable decisions. We’ve seen what happened when CEOs can hide for too long. Keep people accountable.
Holly McCord Duncan, Smart College Admission founder

Sent from my iPhone using voice dictation. Please excuse the errors.

Holly Williams — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Holly Williams Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As investors in our stock markets and with our money tied in our banks we demand full disclosure of both quarterly filings as well as annual. This should not even be a topic of discussion. I expect as an investor in a company to do the same and above all the SEC.

Thanks,
Holly

Homi Mistry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Homi Mistry Affiliation: Jun. 22, 2026 KEEP THE SIX MONTH REPORTING!

Homi Mistry,
.AIA, MRP, IIA
19 Elm Avenue
Delmar, NY 12054
5187031119
Falcon1937@hotmail.com

Hope Gold — Jun 22, 2026
Subject: S7-2026-15 From: Hope Gold Affiliation: Jun. 22, 2026 Isn't their enough fraud and billionaires? SAVE QUARTERLY REPORTING! .....DRU SORENSON BUSINESS OWNER FOR 40 YEARS. Down on Main Street. BX 109 Hope AK 99605

Hope Lemen — Jun 22, 2026
Subject: S7-2026-15 From: Hope Lemen Affiliation: Jun. 22, 2026 I am retired and i want to continue getting quarterly reports on my investments. This very important.
Thank you.
Phyllis Lemen

Sent from my iPhone

Howard Lubcher (LG) — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Howard Lubcher (LG) Affiliation: Jun. 22, 2026 I am a CPA. Anything less than Quality reporting is a breach of corporate responsibility. Howard Lubcher CPA (licensed NY 1983)

Sent from my iPhone

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hsm164 — Jun 22, 2026
Subject: S7-2026-15 Comments From: hsm164 Affiliation: Jun. 22, 2026 No more Enron! Keep it the way it is.

Sent from my Galaxy

Hugh Jazzole' — Jun 22, 2026
Subject: S7-2026-15 From: Hugh Jazzole' Affiliation: Jun. 22, 2026 MAKE THEM MONTHLY!!

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hugh severs — Jun 22, 2026
Subject: S7-2026-15 Comment From: hugh severs Affiliation: Jun. 22, 2026 NO! NO! NO! NO! THERE IS ENOUGH FRAUD IN THE WORLD WITHOUT SCREWING UNSUSPECTING INVESTORS.

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huney bunch — Jun 22, 2026
Subject: S7-2026-15 Comment From: huney bunch Affiliation: Jun. 22, 2026 Keep the quarterly reporting! It's hard enough to see where our money goes in three months. In six months we could be broke and not know for to long. Patricia Spauling
771 Ashley Rd 189 Montrose Ar 71658

Yahoo Mail: Search, Organize, Conquer

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huney bunch — Jun 22, 2026
Subject: S7-2026-15 From: huney bunch Affiliation: Jun. 22, 2026 Keep the reporting quarterly! It's only fair that we can monitor our money. If 8t were up to me you need to send out monthly reports!

Yahoo Mail: Search, Organize, Conquer

Hunter Hill — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Hunter Hill Affiliation: Jun. 22, 2026 My name is Hunter Hill. I am an attorney. For years I have been responsible for maintaining my own retirement planning through the use of my self-directed ROTH IRA. I need quarterly reporting in order to make informed investing decisions. Stripping me of access of quarterly disclosures by making reporting bi-annually will deny me the vital quarterly reports I need to continue to make informed investing decisions. Moreover, the bi-annual proposed reporting requirement would cripple ETFs, those common vehicles relied upon by investors such as myself. Etfs need quarterly reports in order to update their portfolio holdings.

Sincerely

Hunter Hill

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ian osgerby — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: ian osgerby Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Public companies are not to have secrets from the public and investors! We all should have an equal opportunity and that means pertinent data is to be in the public domain!

Idris Aquil — Jun 22, 2026
Subject: S7-2026-15 Comments From: Idris Aquil Affiliation: Jun. 22, 2026 Keep it reporting quarterly! The new SEC proposal is not welcomed

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Irene Diveris — Jun 22, 2026
Subject: S7-2026-15 From: Irene Diveris Affiliation: Jun. 22, 2026 Quarterly reporting is more effective & informative. Continue quarterly reporting.
Irene Diveris
Woodbridge, Virginia
Retired

Sent from my iPad

Irene LeClair — Jun 22, 2026
Subject: S7-2026-15 Comment From: Irene LeClair Affiliation: Jun. 22, 2026 This is very disturbing & needs to be kept the same. Actually companies need more monitoring & accountability. SEC needs to address insider trading in Congress! Please keep the quarterly reports . Thank you mandatory.

Irene LeClair
11 Altair Ave, Plymouth, CT 06782

Irene Sussle — Jun 22, 2026
Subject: S7-2026-15 Comments From: Irene Sussle Affiliation: Jun. 22, 2026 Too much time to allow for fraud in 6 months. Its already happened with Enron so why make changes. Stay quarterly so we, the 98%, can watch our investments easier and make changes if needed.
Jack Sussle
Retired

Iris Fields — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Iris Fields Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Under no circumstances should the public be reduced to LESS info. The reason it's quarterly right now is because of bad actors in the past. If anything they should have to report monthly. A lot can happen in 90 days.

Why was this even suggested?

Irvette Timms — Jun 22, 2026
Subject: File No. S7-2026-15 From: Irvette Timms Continue to require quarterly reporting as it is important to keeping companies honest in their financial situation and also protects investors. As quarterly taxes must be filed this should simply be part of the process that takes place during that time. There is no downside to more data when it comes to financial health of a company

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Irwin Goldenberg — Jun 22, 2026
Subject: S7-2026-15 Comment From: Irwin Goldenberg Affiliation: Jun. 22, 2026 Rabbi Irwin Goldenberg.
I support quarterly reporting because transparency is critical to economic stability.

It's good to be queen — Jun 22, 2026
Subject: S7-2026-15 Comment From: It's good to be queen Affiliation: Jun. 22, 2026 Cynthia Lahne and I'm a driver for a non-profit. I do a little trading when I can but this new deal will hurt me! Leave it quarterly!

"The alcoholic starts drinking out of the bottle and pretty soon the bottle starts drinking out of him." Johnny Cash.

I play well with others just DON'T TOUCH MY TOYS!

It's GOOD to be Queen!
Cynthia M. Lahne

Ivonne Robinson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ivonne Robinson Affiliation: Jun. 22, 2026 My name is Ivonne Robinson. I'm a public school teacher. I believe businesses need to report quarterly to maintain financial transparency, meet legal and tax requirements, and benchmark performance. This regular cadence helps management pivot strategies, build investor trust, and establish a steady rhythm for governance and internal accountability. Our nation has a history of corporate greed. Regular quarterly accounting will help reduce this growing trend of abuse.

ï»¿Susan — Jun 22, 2026
Subject: S7-2026-15 Comment From: ï»¿Susan Affiliation: Jun. 22, 2026 Frankly, they should report every other month. For heavens sake don't let accountability slide for SIX months. Supply chain problems, product failure, changing market place, downright falsification of profile margins affect how my investment decisions are made and how my retirement income grows or shrinks. Six months is long enough for marginal or failing companies to formulate an extension strategy that benefits top management but not investors or the worker bees. Sincerely, Susan Nolte, DVM(Cornell Class of 1984)

Yahoo Mail: Search, Organize, Conquer

J Beck — Jun 22, 2026
Subject: S7-2026-15 From: J Beck Affiliation: Jun. 22, 2026 Keep up quarterly reporting

Sent from my iPhone

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j defore — Jun 22, 2026
Subject: S7-2026-15 Comments From: j defore Affiliation: Jun. 22, 2026 Why on earth would someone even think this is a good idea? I work in the credit area and I understand the issues this will cause when attempting to extend credit to a comapny. This is an absolutely stupid idea.

Yahoo Mail: Search, Organize, Conquer

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j finn — Jun 22, 2026
Subject: S7-2026-15 Comment From: j finn Affiliation: Jun. 22, 2026 Instead of giving companies the ability to lie ,cheat and steal even more, how about we tighten restrictions on them, to if nothing else level the playing field . Its Americans like my self, a recent widower , who need the help with the day to day . Not the captains of industry lining their pockets on the back of our citizens.
Joseph Finn , retired widower.

J Louis — Jun 22, 2026
Subject: S7-2026-15 Comment From: J Louis Affiliation: Jun. 22, 2026 Keep the reporting quarterly. Citizens need this protection.

Sent from my iPhone

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j palmer — Jun 22, 2026
Subject: S7-2026-15 Comments From: j palmer Affiliation: Jun. 22, 2026 Janet Palmer, retired. Please, no 6 month reporting. KEEP IT QUARTERLY!! I and many other seniors don't need our retirement funds to tank. Quarterly reporting keeps things more transparent and offers less chance for companies and large investors to cheat the system. We have enough grifting in our system. We don't need to give those who cheat, more room to do so. KEEP IT QUARTERLY. Quarterly reporting has worked for so long, it's not broke, no reason to "fix" it.

J Tillman — Jun 22, 2026
Subject: S7-2026-15 Comment From: J Tillman Affiliation: Jun. 22, 2026 Earnings information is critical for investors to make informed decisions and not be defrauded by corporations.

This should not change. Do not give into to corporate greed. Again.

J.T. lennon — Jun 22, 2026
Subject: S7-2026-15 Comment From: J.T. lennon Affiliation: Jun. 22, 2026 Joyce Lennon. This matters because those that do not or can not afford stocks shouldn't be disqualified from the knowledge of where we get things with less guilt of continual hurt in the process. I am a crafter, and many stores of this type have questionable practices.

Jack Ciesielski, President, R.G. Associates, Inc. — Jun 22, 2026
R.G. Associates, Inc.
Investment Research/ Investment Management
1510 Pinnacle Road
Towson, MD 21286
Jack T. Ciesielski, CPA, CFA Phone: (410)499-5924
President jciesielski@accountingobserver.com
June 22, 2026
RE: Reforming Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies –
File Number S7-2026-15
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549109
Dear Ms. Countryman:
I appreciate the opportunity to comment on the Securities and Exchange Commission's proposal to permit

domestic reporting companies to file one semiannual report and one annual report per fiscal year, as a
replacement for the quarterly reporting regime that has existed since 1970. I am writing as an investor and an
accounting analyst.
During the California and Klondike gold rushes of the 19th century, many prospectors believed they had “struck
it rich” but were instead deceived by striking iron pyrites –
“fool’s gold.” This proposal is the fool’s gold of
securities regulation. It promises to end short-termism in management thinking without providing any evidence
that it will do so. It promises to supercharge initial public offerings – whose recent popularity seems to be wholly
unrelated to “burdensome” quarterly reporting requirements. It promises issuer cost savings without
considering the costs markets may impose through higher cost of capital. By keeping auditors out of the
quarterly information cycle within their audit clients, it will make audits more difficult and possibly less effective.
The expected cost savings from this proposal may well turn out to be “fool’s gold.”
Quarterly reporting contributes to the integrity, liquidity, and attractiveness of U.S. public equity markets. The
existing requirement underpins how investors of all types build valuation models, monitor risk, and allocate
capital. It benefits more than just debt and equity investors: lenders craft debt covenants based on quarterly
information, and audit firms get an early start on problems they might encounter before year end – when the
pressure to complete the audit is tremendous.
Reducing the frequency of required reporting would weaken one of the mechanisms that narrows the
information gap between corporate insiders and public investors. Longer intervals between mandatory reports
would widen the information advantage of insiders over investors of all sizes. It would widen the information
advantage of large institutions over retail investors. Institutional investors can rely on alternative data, private
meetings, and bespoke research not available to retail investors, who are more dependent on Form 10-Qs to
understand operating performance, balance-sheet health, and emerging risks.
The proposal undermines the Commission’s three-part investor-protection mandate: to protect investors,
maintain fair, orderly, and efficient markets, and facilitate capital formation. After the 1929 crash, Congress
created the SEC to restore confidence by requiring truthful disclosure and fair dealing. Capital formation is not
a substitute for investor protection; capital formation depends on markets that investors trust, and those
markets are buttressed through robust disclosure by issuers.
Stretching the gap between mandatory periodic reports from three months to six months would not eliminate
the demand for current information; it would simply push more of that information into private or unequal

channels, widening the advantage of insiders and sophisticated intermediaries over ordinary shareholders.
That asymmetry would likely degrade market quality. When public financial information becomes stale, market makers and counterparties face greater risk and have reason to widen spreads to compensate for that added risk shouldered. Volatility is also likely to become more concentrated around the fewer remaining periodic report dates, because more information would arrive in larger increments. The burden would fall especially heavily on smaller issuers.
The proposal would also impair the ability of long-term investors and fiduciaries to do their jobs. As pointed out by the California Public Employees' Retirement System in their comment letter, quarterly data materially improves trend identification and risk monitoring by providing four observations per year rather than two: critical for tracking operating data points such as revenue, margins, taxes and cash flow; balance sheet metrics such as leverage; and other developing risks. And as Pranav Ghai of Calcbench has reported in his comment letter, there is growing institutional demand for quarterly data, and investors have built portfolio monitoring, valuation models, and risk systems around a quarterly cadence. Less frequent reporting would therefore not simply inconvenience investors; it would make capital allocation less informed and stewardship less effective.
The proposal's short-termism rationale is unpersuasive. Professor Shivaram Rajgopal, the Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing at Columbia Business School, has stated, "R&D programs, capital expenditure decisions, and strategic acquisitions have multiyear horizons. They do not operate on three-month cycles, and they will not operate on six-month cycles. A CEO inclined to sacrifice a research program to make quarterly earnings will make the same sacrifice to make semiannual earnings. Halving the reporting frequency does not cure managerial myopia; it gives it a longer runway."
International comparisons do not support reducing U.S. disclosure frequency. China requires listed companies to publish quarterly, semiannual, and annual reports under China Securities Regulatory Commission regulation, with detailed exchange prescribed formats for quarterly filings. That matters because China is a large, globally significant market – a rival that makes 50-year plans, supposedly. Yet in that market, the regulatory choice has been to maintain a formal quarterly reporting framework rather than reduce periodic transparency.
The example of Progressive Corporation points in the same direction. Progressive has voluntarily provided detailed monthly financial results to investors since at least the early 2000's, and in its own investor materials explains that it reports monthly "in order to give investors and creditors the same information

Progressive's
management uses to assess business performance." Progressive also ties monthly reporting to its core value of
integrity and to its commitment to "timely, accurate, and complete financial reporting," stating that "to that
end, we report our results monthly." A credible, sophisticated public company has concluded that more
frequent standardized disclosure strengthens alignment with investors and creditors; it has not concluded that
less frequent disclosure would improve long-term decision making.
Nor is it clear that the proposal would produce the savings its proponents suggest. Professor Rajgopal notes that
many companies would still need to produce quarterly financial information for lenders, ratings processes, index
eligibility, internal management, and other commercial functions, meaning the accounting work would often
continue even if public disclosure became optional. In that scenario, the practical effect of the rule would be
not to eliminate the production of information, but to move it away from the public market and into private
channels. That is difficult to reconcile with the Commission's obligation to protect investors and maintain fair,
orderly, and efficient markets.
If the Commission wishes to reduce issuer burden, there are better alternatives. It could streamline the content
of Form 10-Q, reduce boilerplate, sharpen materiality expectations, and modernize the presentation of
quarterly information without reducing frequency. If the concern is short-termism, the Commission could focus
on forward earnings guidance and executive incentives rather than weakening the historical reporting
framework on which investors rely. Those approaches would address cost and behavior more directly while
preserving transparency.
For these reasons, the proposed amendments should be withdrawn. Optional semiannual reporting would
deliver, at most, modest and potentially illusory compliance savings, while imposing real costs on investor
protection, price discovery, liquidity, comparability, and fiduciary oversight. The Commission's mission is not
merely to facilitate capital formation in the abstract; it is to protect investors and maintain fair, orderly, and
efficient markets so that capital formation can occur on trusted terms. Preserving mandatory quarterly
reporting is far more consistent with that mission than cutting the public information cycle in half.
Best regards,
Jack Ciesielski
President, R.G. Associates, Inc.

Jack largent — Jun 22, 2026

Subject: S7-2026-15 Comment From: Jack largent Affiliation: Jun. 22, 2026 Let’s not go backwards, this is one of the few checks and balances left

Sent from my iPhone

Jack Rand — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jack Rand Affiliation: Jun. 22, 2026 Keep the quarterly reports going We don't need more corruption

Sent from AT&T Yahoo Mail on Android

Jackie Bass — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jackie Bass Affiliation: Jun. 22, 2026 I admit to having no expertise in finance, however I am a keen observer of large companies and their actions regarding shareholders and employees. I do not trust them to be forthright about their dealings. The more light that is shed on their activities is to the benefit of the public.

Jackie Langlois — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jackie Langlois Affiliation: Jun. 22, 2026 We must keep up quarterly reporting in order to keep all of these corporations, honest and working in the best interest of all of the people not just their investors

Jackie
Jclanglois@icloud.com

Jackson Pensuer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jackson Pensuer Affiliation: Jun. 22, 2026 The only way the Marklet to remain strong is for the American people and indeed, peo-ple aropund the world can trust the Market. Cutting our ability to know what a company is doing, may benefit a few for a while. But in the long run, iterodes trust and interaction with the Market. If a company or corporation asking for our investment can't let us know how their business is really going, then I see fewer people investing blindly.

Jacob A. CPA — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jacob A. I am writing in strong support of the Commission's proposal to provide a voluntary option to disclose certain information on a semi-annual basis. Currently I serve in a financial reporting capacity for a publicly traded financial institution, and am a CPA. I've observed that a majority of comments received and made publicly available in opposition of the proposal are from unsophisticated individuals or individuals who do not understand with any depth the implications of the proposal. The optionality a From 10-S would provide can reduce the burdens of financial reporting and accounting departments at smaller publicly traded companies without jeopardizing the integrity of financial markets. First and foremost, material information would

still be required to be reported on Form 8-K in a timely manner, contradicting many of the negative comments implying companies could "go dark" for six months at a time. Secondly, a majority of institutional investors have implied that releasing quarterly earnings in some form would still be the expectation, and in my estimation most publicly traded companies would still elect to disclose quarterly earnings. The burden relieved would be in the preparation and review of certain footnotes and less significant sections of the MD&A which may not be particularly relevant to most investor groups on a quarter by quarter basis. I would implore any of the negative commenters to explain specifically which footnotes and or other disclosures included in Form 10-Q they rely on each quarter, and how a reduction in the frequency of receiving that information would impact their allocation decisioning. Many of the negative commenters also imply a level of deep systematic distrust of companies and their management teams. Simply put, if you believe the switch to semi-annual reporting gives management the greenlight to act maliciously or otherwise be more dishonest, then you probably shouldn't be allocating your investments to those organizations regardless of the frequency of reporting. In summary, the proposal is a positive step forward by the Commission in re-focusing the SEC on its core tenets, including the facilitation of capital formation (which hadn't been the case under certain prior leadership groups).

Jacque Gray — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jacque Gray Affiliation: Jun. 22, 2026 Keep Quarterly Reporting.

Sent from my iPhone

Jacqueline — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jacqueline Affiliation: Jun. 22, 2026 To whom it may concern,

With financial fraud and corruption on the rise and having infiltrated the top of our governmental institutions, as a citizen, though not perfect, the long standing quarterly regulation serves the public good of We The People. It should remain in full.

Respectfully,
Jacqueline Gargiulo
Agent of Culture and Change
Downers Grove, IL

Sent from my Sprint Samsung Galaxy S7. Please excuse typos!

JACQUELINE DELANEAUX — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: JACQUELINE DELANEAUX Affiliation: Jun. 22, 2026
To the Securities and Exchange Commission:
I have investments for my retirement and I can't afford to lose them or gamble with changing quarterly reports to semi annual reports that history has shown to be bad for investors. If it's not broke don't fix it or change it to something that is.....

Jacqueline Firmin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Firmin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is just another means of making the rich get richer and the poor get poorer

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Jacqueline Lavoie — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Lavoie Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
What are you thinking. Quarterly is minimum what you can do. Don't fool with the investors. You'll feel their rath.

Jacqueline Poole — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jacqueline Poole Affiliation: Jun. 22, 2026 Keep as is, don’t change. Jacqueline Poole, retired, common sense!

Sent from my iPhone

Jacquelyn Anderson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jacquelyn Anderson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a new investor it is important that i know and understand how the leadership of a company is managing so that I can determine if I want to continue investing with them. Without these guardrails my money becomes vulnerable to decisions that may no longer align with my principles causing me to loose my investment. I vote for policies and participate during calls and meetings. Without these notifications in a timely manner without the ability to decide the best route for my money. Small investors need information and quarterly earnings meetings allow us to know the direction of the ship before the end of the journey and whether we want to exit at a port that is beneficial to us. Small investors matter. Don't take away the tools that we use to make decisions for our money.

Jacquelyn Smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jacquelyn Smith Affiliation: Jun. 22, 2026 Quarterly.

Sent from my iPhone

Jae Kim — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jae Kim Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reports to keep corporations accountable to its investors.

Jake Siu — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jake Siu Affiliation: Jun. 22, 2026 I am an individual retail investor and work as a data analyst. While I understand the concern that quarterly reporting may encourage short-term thinking, I believe reducing mandatory reporting from quarterly to semiannual would decrease transparency and make it harder for ordinary investors to evaluate public companies. Large institutions have access to analysts, management meetings, and other sources of information that retail investors do not. Quarterly reporting helps maintain a level playing field and provides regular accountability from company leadership. I encourage the SEC to preserve quarterly reporting requirements while exploring other ways to reduce short-term market pressures, such as reforming earnings guidance practices and executive compensation incentives.

Jake Siu

James — Jun 22, 2026
Subject: S7-2026-15 From: James Affiliation: Jun. 22, 2026 JG, work in tech for one of the largest and most profitable companies in the world. Why would we even consider less oversight into the workings of corporations who have repeatedly demonstrated they cannot be trusted to hold themselves accountable. This is a minimal level of oversight right now, why reduce and erode public trust in these companies even further. As an active investor, I rely on accurate information to make informed decisions about where to put my money, and an update every half a year is not sufficient for risk analysis

This is a dangerous precedent and the SEC has basically capitulated to major corporations at every turn, particularly with various layers enforcement and anti monopolistic protection.

Please do the right **** thing.

Best
JG

James Asher — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Asher Affiliation: Jun. 22, 2026 This would DERELICTION OF the SEC's duty, and ruin my retirement invesents, most definitely.

It's too tempting to these guys knowing their propensity for easy fraud. As we found out before.

James Asher, Musician (semiretired)

Sent from my iPhone

James Barry — Jun 22, 2026

Subject: S7-2026-15 Comments From: James Barry Affiliation: Jun. 22, 2026 Leave things as they are and lock him up!

Sent from my iPad

James Bissonnette — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Bissonnette Affiliation: Jun. 22, 2026 Keep it monthly!

James Bloomer — Jun 22, 2026
Subject: S7-2026-15 From: James Bloomer Affiliation: Jun. 22, 2026 Accountability is the job...Do your job.

James Dillon — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Dillon Affiliation: Jun. 22, 2026 More reporting not less. Less reporting allows for shady activity to be hidden.

James Foster — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Foster Affiliation: Jun. 22, 2026 Cmon, we Americans are tired of this crap, we get screwed n companies n Corporations do what they want..... No more.. .We the People have had enough.

James Foster — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Foster Affiliation: Jun. 22, 2026 Cmon, we Americans are tired of this crap, we get screwed n companies n Corporations do what they want..... No more.. .We the People have had enough. James Foster Crook County Illinois

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James Gainey — Jun 22, 2026
Subject: S7-2026-15 From: James Gainey Affiliation: Jun. 22, 2026 The continuing theft by the US Corporation's leaders needs stronger deterrents, and Goverence, not a free pass by the SEC.

James S. Gainey

James Goodhart — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Goodhart Affiliation: Jun. 22, 2026 Transparency through quarterly reports is the most important tool investors have to determine value in their

investments. Please keep quarterly reports a requirement for publicly traded companies. Thanks, James Goodhart, Realtor

Sent from my iPhone

James Green — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: James Green Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a life-long investor, I use quarterly reports to steer my portfolio. Removing these from my toolkit would severly limit the upside potential of my investing career.

James Hahn — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Hahn Affiliation: Jun. 22, 2026 What a dumb idea I will pull out of the market

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James Hale — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Hale Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!!!!!!!

Sent from my iPhone

James Hale — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Hale Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTING!!!!!!!

Sent from my iPhone

James Harris — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Harris Affiliation: Jun. 22, 2026 Seems that hiding Financials for 6 months could have a destabilizing effect on the stock market, and people would be inviting blindly. What even is the point of hiding Financials, if not to avoid accountability?

James Holland — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Holland Affiliation: Jun. 22, 2026 I want you to keep orderly reporting for organizations. I manage my investments myself, and it's important to me to have timely reporting. There is no good reason to require reporting only every 6 months. It's likely to cause speculation and poor investment decisions.

Jim Holland
151 W Parkfield Ct.

Racine, WI. 53402

James Jemail — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Jemail Affiliation: Jun. 22, 2026 I would stop investing. Eliminating quarterly reports would be too risky and irresponsible. Investing requires more information not less.

James

James Jones — Jun 22, 2026
Subject: Hey SEC - Save Quarterly Reporting! From: James Jones Affiliation: Jun. 22, 2026 Paul Atkins was chosen to reduce regulations including those that were passed to prevent more Enron like scams. Enron's fraud should not be allowed by any other large corporations. Trump has no problem with fraud (such as not paying contractors that did work at his Atlantic City Casinos). Requiring the CEO and CFO to sign their quarterly filings. Enron executive played ignorant about the scam accounting. The SEC's own proposal 8-K filings don't contain financial statements. The filings lack accountability. Sarbane-Oxley became law in 2002. Health Souths CFO tries to quit rather than certify numbers he knew were fake. He was the first of 15 executives to plead guilty in a $2.7 billion fraud.

Do not unwind Sarbanes-Oxley.

Sent from Yahoo Mail for iPhone

James Kingrey — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Kingrey Affiliation: Jun. 22, 2026 By changing it they are right those with a little money in stock will be affected negatively, or will not have the same opportunities as those with larger sums of capital in those businesses. It should stay as it is.

James Lawrence — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Lawrence Affiliation: Jun. 22, 2026 Why do we republicans always try to make it easier for white collar criminals to commit crimes?? Stop the nonsense and leave reporting at quarterly! Jim Lawrence-retired veteran of the military and law enforcement!

Sent from my iPhone

James Lee Stanley — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Lee Stanley Affiliation: Jun. 22, 2026 There is already so much corruption in this regime We cannot add to it by making such a short sighted decision. Enough oligarchal kowtowing. We have had it.

Sent from still another maddening device.
www.jamesleestanley.com
www.datamusicata.com
www.allwoodandstones.com
www.allwoodanddoors.com
www.allwoodandled.com
James Lee uses Taylor Guitars, K&K pickups

James Paluch — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Paluch Affiliation: Jun. 22, 2026 Keep the reporting quarterly!

Yahoo Mail: Search, Organize, Conquer

James Planner — Jun 22, 2026
Subject: File No. S7-2026-15 From: James Just so.

James R. Madden — Jun 22, 2026
Subject: Comment on S7-2026-15 From: James R. Madden Affiliation: Jun. 22, 2026 Prior to the Sarbanes-Oxley Act of 2002, too many CEOs and CFOs did not take personal accountability for the accuracy of their quarterly and annual financial filings, often relying on "plausible deniability" if discrepancies or fraudulent activities were later uncovered.

While federal laws already mandated that public companies provide accurate disclosures to shareholders, top executives could legally delegate compliance responsibilities and often distance themselves from the day-to-day accounting processes. Because they were not required to personally guarantee the figures, executives were primarily incentivized by quarterly profit targets and stock performance.

This corporate environment fostered significant management fraud and lax reporting, culminating in massive accounting scandals at corporations like Enron. The Sarbanes-Oxley Act completely overhauled these dynamics by permanently altering executive accountability.

Keep It Quarterly! No changes to reporting intervals!

James R. Madden
Chemical Engineer, IT Consultant
7515 Sheringham Ave
Baton Rouge, LA 70808-5762
225.266.6196 mobile

James Ryan — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Ryan Affiliation: Jun. 22, 2026 Keep quarterly

Sent from my iPhone

James Sargent — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Sargent Affiliation: Jun. 22, 2026 Needs to be quarterly.

Sent from my iPhone

James Shea — Jun 22, 2026
Subject: S7-2026-15 From: James Shea Affiliation: Jun. 22, 2026 Do not minimize the transparency. The Country is already questioning the integrity of the SEC, do not perpetuate the problem. Quarterly reporting is already the minimum.

James Shelton — Jun 22, 2026
Subject: S7-2026-15 From: James Shelton Affiliation: Jun. 22, 2026 Their adherence to the law, as it is now, is the only thing protecting the public !!

James Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Smith Affiliation: Jun. 22, 2026 My name is James Smith,

I work in the Financial planning industry. I think moving quarterly reporting to semi-annual would be a huge mistake. We need clarity and honesty in reporting. Insider trading is at an all-time high, and this change would only support that. We are not ok with people with power taking advantage of the system and the people. Keep the statements quarterly!

Sincerely,
James Smith

James Sweeten — Jun 22, 2026
Subject: S7-2026-15 From: James Sweeten Affiliation: Jun. 22, 2026 Quarterly reporting keeps public companies honest. If they haven't done anything wrong then they have nothing to hide.
James T Sweeten Jr, Indiana

James Taylor — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Taylor Affiliation: Jun. 22, 2026 Keep the transparency and quarterly reporting. I feel this adds more confidence and security for us investors.

J Edward Taylor
Myakka City, Florida

James Tielebein — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Tielebein Affiliation: Jun. 22, 2026 My name is James Tielebein. I am an investor and I oppose S7-2026-15 which eliminates quarterly reporting.

To do so is like eliminating police officers. Increased crime and fraud is likely to result as a result of both actions. I vote with my pocket book. If elected officials are unable to support me, I am unable to support those officials. If this is about cost savings, elected officials should oppose any unnecessary war costing $1 billion or more per day. I have not seen legislative majorities.opposing the unnecessary war. The elected officials should oppose that unnecessary expense.

To reduce reporting is to enable fraudsters and to oppose financial security and the self reliance of hard-working Americans. That is also how I view anyone who would enable fraud and thus destabilize US markets.

James Tillman — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Tillman Affiliation: Jun. 22, 2026 Monthly transparency or even weekly depending upon volatility of the company. More transparency equals investor confidence. With the advent of Artificial Intelligence to increase reporting speed and accuracy in accounting why do companies need more time. I think the IRS and the SEC should adapt artificial intelligence auditors to make transparency of all publicly traded companies more prevalent and decrease the risk of another Enron and other fraudulent practices a thing of the past.

James Whitmore — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Whitmore Affiliation: Jun. 22, 2026 I want individuals like Jeffrey Skilling and Andrew Fastow (Enron executives) to continue to be held accountable for their actions.

James Williams — Jun 22, 2026
Subject: S7-2026-15 Comment From: James Williams Affiliation: Jun. 22, 2026 Reducing accountability during a period of heightened fraud concerns is a terrible idea. We need more transparency, not less. Please keep quarterly.

James Wrzosek — Jun 22, 2026
Subject: S7-2026-15 Comments From: James Wrzosek Affiliation: Jun. 22, 2026 You can not trust management to do the honest things. They don't deserve a benefit to lower their expenses when they reward CEOs with extravagant remuneration

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Jamie Blackburn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jamie Blackburn Affiliation: Jun. 22, 2026 Reporting needs to stay quarterly there is too much potential for fraud and other issues to crop up. Especially in public traded companies. They should be transparent to their shareholders quarterly at a minimum.

Jamie Craig — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jamie Craig Affiliation: Jun. 22, 2026 Do not make any changes to the current policy! Enough with this administration's lack of accountability!

Sent from my iPhone

Jan Gentry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jan Gentry Affiliation: Jun. 22, 2026 Quit trying to hide the TRUTH ! KEEP IT IN THE LIGHT !

Jan Gentry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jan Gentry Affiliation: Jun. 22, 2026 Quit trying to hide the TRUTH ! KEEP IT IN THE LIGHT ! WHY HIDE 🤫🤫🤫🤫🤫

Jan Grummert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jan Grummert Affiliation: Jun. 22, 2026 Please continue quarterly reports…

Get Outlook for iOS

Jan Kellar — Jun 22, 2026
Subject: From: Jan Kellar Affiliation: Jun. 22, 2026 Keep it Quarterly. The fraud that is rampant in Corporations and the Trump administration is destroying the United States.

Jan Kellar, American citizen for over 70 years.

Jan Porter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jan Porter Affiliation: Jun. 22, 2026 Even quarterly is sometimes not often enough.
Don't make it WORSE!

Yours,

Jan C. Porter
Spring Lake Michigan

Jane Bartels — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jane Bartels Affiliation: Jun. 22, 2026 HEY, SEC: KEEP IT QUARTERLY.

Sent from my iPhone

Jane Bluestein — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jane Bluestein Affiliation: Jun. 22, 2026 Retired person here. Relies on transparent and timely quarterly reporting. Please don't change this.

Jane Dorn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jane Dorn Affiliation: Jun. 22, 2026 This is not acceptable! Be responsible!

Jane Dorn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jane Dorn Affiliation: Jun. 22, 2026 SEC This is not acceptable! Be responsible!

Jane Fillmore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jane Fillmore Affiliation: Jun. 22, 2026 Jane Fillmore, retired, Florence Arizona. As a retiree looking forward to many years of enjoying life, it is important for me to manage my investments. Quarterly reporting is essential for this. Please do not change corporate reporting periods to semi-annual.

Jane Francella retired — Jun 22, 2026

Subject: File No. S7-2026-15 From: Jane Francella As a retired individual investor I oppose this proposal of extending reporting periods. This favors large institutions that have the private resources to monitor companies in real time, putting regular investors at a severe disadvantage. Less frequent reporting forces longer gaps between verified corporate updates, which will result in wilder price swings when news is finally released. Cutting required disclosures in half creates blind spots, inevitably leading to an increase in undisclosed corporate mismanagement and fraudulent activity.

Jane Gianoulis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jane Gianoulis Affiliation: Jun. 22, 2026 No that is not transparent! I bote no for that to change!

Sent from my iPhone

Jane Haughian — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jane Haughian Affiliation: Jun. 22, 2026 Those who do not learn from history are DOOMED to repeat it! Look at history before making a stupid decision!

JANE HOYT — Jun 22, 2026
Subject: S7-2026-15 From: JANE HOYT Affiliation: Jun. 22, 2026 QUARTERLY REPORTS are Necessary for the Continued Growth of our Economy! They tell us if we need to be aware of a budding problem. They give us confidence in the HONEST Transparency of the companies and corporations that energize our economy. J Hoyt, TX, Retired VP

Sent from AT&T Yahoo Mail on Android

Jane Kuhn — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jane Kuhn Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reports are essential to financial success of the country. I expect them to continue. The current status of the stock market is unacceptable under the trump regime!

Jane Turcotte — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jane Turcotte Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I'm not a wealthy person. I have a modest investment portfolio that I manage myself. I'm happy to say I've done pretty well so far. Quarterly disclosures act as a report card for me - a way to check on the health of my investments. Please do not eliminate them. It is information that a publicly traded company should be keeping public. Thank you!

Jane VanTilburgh — Jun 22, 2026
Subject: S7-2026-15 From: Jane VanTilburgh Affiliation: Jun. 22, 2026 This matters to me because I

worked hard for over 25 years to have a safe and secure retirement. I am now retired. I would like to help our children and grandchildren more, but this proposed change makes this much less likely. I want retirement to be my “golden years”, not a time when I have to cash in bottles and sell things to put food on the table. I want what was promised. Treat us as you want to be treated.

Jane Wood Retired Data Analyst, State Farm — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jane Wood What is the matter with the SEC? Thinking that quarterly reporting should be changed is irresponsible and unconscionable. Keep the US in sync with the countries who "trade rich" - South Korea, Japan, and India, not second rate countries.

Janeen Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janeen Clark Affiliation: Jun. 22, 2026 NO MORE ENRONS!!!!

Sent from my iPhone

Janelle LaRue — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janelle LaRue Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Your proposed actions will not only affect my investments but future generations.

Janelle McClintock — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janelle McClintock Affiliation: Jun. 22, 2026 If you have my money you need to report it monthly just like my bank accounts.

Janet — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Janet — Jun 22, 2026
Subject: S7-2026-15 From: Janet Affiliation: Jun. 22, 2026 Wall Street controls most of what people spend daily, they should not be allowed to wriggle out of responsibility

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Janet Atha — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janet Atha Affiliation: Jun. 22, 2026 In this most corrupt government in our history, SEC wants consumers to trust them while no one is looking? No thank you. I want quarterly reports to remain.

Janet Bonaker, educator

Sent from my iPhone

Janet Brassard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Brassard Affiliation: Jun. 22, 2026 I'm a senior on a fixed income with a dwindling portfolio. When that money is gone, I can no longer afford my mortgage or groceries on just SS, which this administration is also trying to get rid of. While Medicare is still up for grabs but costs are up.

This plan will likely reduce our nest eggs even further as we won't have visibility into what is going on with our investments. This is a bad plan for all but the top 1% and large corporations.

Janet Comer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Comer Affiliation: Jun. 22, 2026 Janet Comer, retired investor and voter. Keep reportng at 3 months...like it has been for years.

Janet DeWitt — Jun 22, 2026
Subject: S7-2026-15 From: Janet DeWitt Affiliation: Jun. 22, 2026 Report Quarterly!!!!

Sent from my iPhone

Janet Fox — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Fox Affiliation: Jun. 22, 2026 Fraud is a growing cancer in our government. KEEP IT QUARTERLY.

Sent from my iPhone

Janet GARBARINI Fiume — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janet GARBARINI Fiume Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
PLEASE keep & continue to enforce QUARTERLY reports! People need info to make their financial decisions.

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janet hauk — Jun 22, 2026
Subject: S7-2026-15 Comments From: janet hauk Affiliation: Jun. 22, 2026 Please don't change anything!!!

Janet Hill — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Hill Affiliation: Jun. 22, 2026 Please do not change from quarterly posting to twice a year. This would be a terrible thing for ordinary investors. We need more information, not less, to make decisions. This change would hurt the American people. Janet Hill RN, Peoria IL

Sent from my iPhone

Janet Mazzaroppi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janet Mazzaroppi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Individual investors depend on valid and up to date information. Blind investment is so dangerous. Honesty from corporate players is critical. Don't handicap the public. From 2 retirees.

Janet Merz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet Merz Affiliation: Jun. 22, 2026 There needs to be accountability. Do not change the quarterly requirements for companies. Investors have the right to know a company's financials! Janet Merz, investor

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Janet OConnell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janet OConnell Affiliation: Jun. 22, 2026 Quarterly reporting MUST continue to be done! There is so much fraud as it is in our country.

Yahoo Mail: Search, Organize, Conquer

Janet Pancheri — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janet Pancheri Affiliation: Jun. 22, 2026 What! Are you kidding! Let's take care of the American public instead of the billionaires! Do your job!

Janet Peterson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janet Peterson Affiliation: Jun. 22, 2026 Please keep the quarterly reporting. It is imperative that this reporting occurs quarterly. As a retired person, I find it necessary to keep upto date on my investments in order to make sound financial decisions.

Janet Peterson

Janet Peterson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janet Peterson Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
I object to the proposed new regulation regarding the elimination of quarterly statements. This is harmful to the average investor and only protects the investment companies. As a government entity, you should be using your regulatory power to protect the average citizen, not curry favor the banks and investment firms. Please do better.

Janet Richardson — Jun 22, 2026
Subject: S7-2026-15 From: Janet Richardson Affiliation: Jun. 22, 2026 There needs to be more reporting not less!

Sent from my iPhone

Janet Serres — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janet Serres Affiliation: Jun. 22, 2026 Please do not reduce quarterly reporting.

Janet Sushil — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janet Sushil Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
In this climate of fraud, there has to be transparency. I am tired of always being afraid that what I have in the stock market is going to be diminished.

Janett Franks — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janett Franks Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:WE DONT WANT THIS..

Janice And Warren Anyone — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janice And Warren Anyone Affiliation: Jun. 22, 2026 Warren Young
Retired

We need the transparency. Don't change it to every six months.

Janice B — Jun 22, 2026
Subject: S7-2026-15 From: Janice B Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!!

Janice Cicco — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janice Cicco Affiliation: Jun. 22, 2026 Quarterly reports are

essential for investors awareness of the status and decision making around their stocks. Keep holding companies accountable to their investors both large and small.

Sent from my iPhone

Janice Conway — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janice Conway Affiliation: Jun. 22, 2026 Retired teacher here who depends on quarterly summaries to plan how to use my money and make it last till I die. These companies make record profits and can easily afford keeping their customers in the loop. Quarterly reporting is a must for more accurate budgeting.

Sent from my iPhone

Janice Doyle — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janice Doyle Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: You must not allow the reporting interval to be more than one quarter. A lot can happen in a quarter, and investors need to know as much as the insiders. I need and want this transparency. Keep it QUARTERLY!

Janice Drvenkar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janice Drvenkar Affiliation: Jun. 22, 2026 You people are rich enough and you don't need this extra perk to keep money out of the hands of the regular poor people can't you ever stop?

Janice Easley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janice Easley Affiliation: Jun. 22, 2026 Janice Easley, retired Licensed Abstractor. I as an elderly retired person, with not that many investments want to see how they are doing quarterly. Please keep quarterly reporting.

Janice Miller — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janice Miller Affiliation: Jun. 22, 2026 Fair is fair and this is not! Keep our quarterly reports! If not I see a lot of insider trading coming down the tracks! We've had enough with Congress's little games, not this too!!!!'

Sent from my iPhone

Janie Claiborne — Jun 22, 2026
Subject: S7-2026-15 Comment From: Janie Claiborne Affiliation: Jun. 22, 2026 As a retired state employee with my retirement plan invested as well as my personal holdings I rely on regular reporting to stay on top of financial planning. With this economy I can not tolerate surprises. I

support continued quarterly reporting.
Janie Claiborne

Sent from my iPhone

Janine Ciak — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Janine Ciak Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I rely on current quarterly earning reports to manage my investments. Please continue 3mo reporting rules!
Thank you.
Janine Ciak

Janis — Jun 22, 2026
Subject: S7-2026-15 From: Janis Affiliation: Jun. 22, 2026 We must maintain accountability with quarterly reporting!

Janis Kipp — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janis Kipp Affiliation: Jun. 22, 2026 There is no reason to make this change except to help the corporations get a leg up and cause more insecurity and distrust for working people. Stop treating people like they have no say and keep the current reporting.

Janis Kipp

Janyt Sheets May — Jun 22, 2026
Subject: S7-2026-15 Comments From: Janyt Sheets May Affiliation: Jun. 22, 2026 Please protect quarterly reporting. I am a retired widow and I depend on you to protect my investments.
Janyt May

JaQ Cella — Jun 22, 2026
Subject: S7-2026-15 Comment From: JaQ Cella Affiliation: Jun. 22, 2026 Business transparency is incredibly important for making responsible decisions throughout the year. Each transaction or business move creates data, financial or otherwise, in real time. There is no reason to hide information that can be documented and filed immediately by professionals unless you are trying to commit unscrupulous business practices. Every business decision should have a justifiable reason behind it to benefit the company and it's employees among other things, like sustainability. If you are looking to do business with anyone knowing till it's too late to change, than you are clearly choosing to hide something you know you shouldn't be doing.

Sincerely a concerned member of society,

Jacqueline Cella

Jared Ballance — Jun 22, 2026
Subject: S7-2026-15 From: Jared Ballance Affiliation: Jun. 22, 2026 I run a small business. It is vital we keep everyone honest and fully compliant with all laws and regulations. Allowing large companies to avoid being fully aware of and take full ownership of their own financial issues every 3 months will allow fraud to run rampant. Please do not end quarterly reporting.

www.ballanceduo.com
http://www.facebook.com/pages/Ballance-Talent-Education/412684212124195

Jas Jakowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jas Jakowski Affiliation: Jun. 22, 2026 I'm a Jas Jakowski a student and small time investor who greatly benefits from hearing about quarterly reports. I often look forward for hearing about the quarterly reporting of major corporations. Please keep the quarterly reports coming as small time investors and those without connections need information presented on a regular basis. Thank you

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Jason Fisher — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jason Fisher Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
removing quarterly reporting is irresponsible and misleads investors.
do not do this!

Jason Richards — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jason Richards Affiliation: Jun. 22, 2026 We the people do not want you to report every six months we want you to keep reporting your finances quarterly. This is for all public companies with investors. If you don't have anything to hide, you should not have a problem with this I will go to my grave fighting for equality, transparency, and the right to know how my investments in publicly traded companies is handled this will not be tolerated. Donald Trump is not my president and we are going to fix what he has ****ed up. We are the people are watching all of you. SEC watch your step and do not let publicly traded companies report their financial situations every six months.

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javier e Vargas — Jun 22, 2026
Subject: S7-2026-15 Comment From: javier e Vargas Affiliation: Jun. 22, 2026 Stop

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Jayne Meyers — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jayne Meyers Affiliation: Jun. 22, 2026 The savings to companies are definitely worth the cost to me!

Sent from my iPad

Jayne Meyers — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jayne Meyers Affiliation: Jun. 22, 2026 I may be a "small time" investor but the SEC should NOT allow public companies to hide vital information

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Jean ann Luther — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jean ann Luther Affiliation: Jun. 22, 2026 Do not delete quarterly reporting! The public needs to know

Sent from my iPhone

Jean Beranek — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jean Beranek Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need transparency in the market. Keep reviews quarterly in fairness to all.

Jean Card — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jean Card Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
In the face of the legal strength of big corporations, it is more important than ever that individual investors have as much information as possible to protect & grow their own hard won finances. So much of our lives function as pawns in the face of strength outside their control, at least, individuals deserve to have as much information as is available to advance their own interests.

Jean Davis — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jean Davis Affiliation: Jun. 22, 2026 6 months is too long sketchy things can happen in the long length of time.
Wipe out lifelines and savings
NO.
Jean Davis
Retired Executive Assistant

~Bye
Jean M. Davis

Jean Rawson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jean Rawson Affiliation: Jun. 22, 2026 Old folks need their assets to be secure. Withholding data for longer periods threatens that. (Retired in Madison, WI).

Sent from Gmail Mobile

Jeana Peters — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeana Peters Affiliation: Jun. 22, 2026 Absolutely no reason to change current reporting time lines.

Jeanene Genusa — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanene Genusa Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stop these actions, as your allowing things that make no sense. We are striving for transparency not anything else.

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jeanettesue — Jun 22, 2026
Subject: S7-2026-15 Comment From: jeanettesue Affiliation: Jun. 22, 2026 Horrible idea! Way to leave people in the dark! Not good!

Sent from my Galaxy

Jeanie Kee — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeanie Kee Affiliation: Jun. 22, 2026 Enron cost huge losses, but too late for many to bale! Two times per year?! NO WAY! INVESTORS DESERVE TO KNOW ABOUT THEIR INVESTMENT. 4X EVERY YEAR!

Gloria Kee
Retired in 2015

Jeanine Bittinger — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jeanine Bittinger Affiliation: Jun. 22, 2026 Jeanine Bittinger, CPA
Seminole, FL
It is essential that we maintain quarterly reporting. We need the transparency.

Jeanine L. Bittinger

Jeanine Caterisano — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeanine Caterisano Affiliation: Jun. 22, 2026 I can not afford to register my car it's all I have I am 61 and homeless

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Jeanine F. — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeanine F. Affiliation: Jun. 22, 2026 Keep report timing as is.
Jeanine Fields

Yahoo Mail: Search, Organize, Conquer

Jeanine Flynn — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanine Flynn Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is incredibly unfair and wrought with the possibilities of extreme corruption. People work hard to invest and they should have all the information that is at hand. That is truly the American way.

JEANMARIE TODD — Jun 22, 2026
Subject: S7-2026-15 From: JEANMARIE TODD Affiliation: Jun. 22, 2026 CEOs will never stop looking to get away from accountability. Don’t let them!!

Sent from my iPhone

Jeanne Burns — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jeanne Burns Affiliation: Jun. 22, 2026 I oppose S7-2026-15. I believe companies need to continue to report quarterly to protect the public from fraud and to keep companies honest. Please do not let large investors win and control more of the markets. I don't want to lose any of my savings because of rules stating that companies do not have to report what is happening in their organizations. Please do not change something that is working for the

American people, rather than big business.

Jeanne Burns
Retiree in Loveland, CO who cares about our country.

Jeanne Freeland — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Freeland Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not elimínate quarterly reporting! We the ordinary Americans are having enough trouble clinging to any wealth we have, and need any help we can get, including as much information as possible on what the markets are doing. Please allow us this small mercy.
Thank you,
Jeanne Freeland

Jeanne Guidi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Guidi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Allowing corporations to "go dark" for six months at a time is NOT a good idea. That would lead to more market volatility and potential manipulation. We need more transparency, not less. Warren Buffett, one of the wisest investors of all time, prefers 3 month reporting. It's just good common sense.

Jeanne Lese — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeanne Lese Affiliation: Jun. 22, 2026 QUARTERLY!
period.

Jeanne Lese — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeanne Lese Affiliation: Jun. 22, 2026 QUARTERLY!

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jeanne mills — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: jeanne mills Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:keep reports quarterly!

Jeanne Parzygnot — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Parzygnot Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not change the quarterly reporting structure currently in place which has been a vital resource to investors for more than 50 years.
Changing how corporations report would allow them to potentially hide vital information and adversely affect investors.
Thank you

Jeanne Severs — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeanne Severs Affiliation: Jun. 22, 2026 NO! NO! NO! NO! THERE IS ENOUGH FRAUD IN THE WORLD WITHOUT SCREWING UNSUSPECTING INVESTORS.

Jeanne Wells — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Wells Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow this proposal to be approved. Quarterly insight is critical to retail investors.This will be detrimental to the well-being of investors like myself and our advisors. Removing this reporting and transparency is not in the best interest of the American public.
Thank you.

Jeannette Barber — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeannette Barber Affiliation: Jun. 22, 2026 Without quarterly reporting, many companies will faulter because they do not know what they have or do not have, eventually passing the failures onto the public.

Keep reporting clear and open!

Jeannette Gere — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeannette Gere Affiliation: Jun. 22, 2026 I believe it is necessary to keep them honest

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Jeannette Gere — Jun 22, 2026
Subject: S7-2026-15 From: Jeannette Gere Affiliation: Jun. 22, 2026 Keep them honest

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Jeannie Reiser — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeannie Reiser Affiliation: Jun. 22, 2026 No changes please

Sent from my iPhone

Jeannine Der Bedrosian — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeannine Der Bedrosian Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

Investors need current information, which gives us greater transparency and the ability to track information in greater detail.
6-month reporting is laughable, can result in misleading or even hidden information.
The only tangible and honest benefit is cutting reporting costs.

We have had enough misleading or even blatantly wrong information under yhe current administration and the last one under the same questionable leadership.
We are DONE, as time will soon reveal.

Jeff Comcast — Jun 22, 2026
Subject: S7-2026-15 From: Jeff Comcast Affiliation: Jun. 22, 2026 Keep quarterly reports… we don't want another recession caused by delayed corporate reporting.

Jeff Jury — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeff Jury Affiliation: Jun. 22, 2026 Changing the reporting cycle enables anyone within a company who has knowledge of financial information a much larger window for illegal trading. Quarterly reporting must remain a requirement.

Jeff Krupke — Jun 22, 2026
Subject: S7-2026-15 From: Jeff Krupke Affiliation: Jun. 22, 2026 Keep it Quarterly

Sent from my iPhone

Jeff Miller — Jun 22, 2026
Subject: S7-2026-15 From: Jeff Miller Affiliation: Jun. 22, 2026 I want the SEC to continue to require quarterly reporting signed by the CEO

Jeff N — Jun 22, 2026
Subject: Do NOT change SEC quarterly filing From: Jeff N Affiliation: Jun. 22, 2026 It is imparative to keep SEC filings quarterly. I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to the American public.

Jeff N — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeff N Affiliation: Jun. 22, 2026 It is imparative to keep SEC ilings quarterly. I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to the American public.

Jeff P — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jeff P Affiliation: Jun. 22, 2026 Keep Quarterly Reports!

Do your job!!!!!

Sent from my iPhone

Jeff Sawyer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeff Sawyer Affiliation: Jun. 22, 2026 As a private citizen investing for my future retirement I am totally against this. I'm sure it will have dire consequences for myself and others. It's an opportunity for big companies and insiders to get richer and possibly obliterate our nest eggs. Please do not allow this.

Sent from my iPhone

Jeff Stephan — Jun 22, 2026
Subject: S7-2026-15 From: Jeff Stephan Affiliation: Jun. 22, 2026 We Absolutely need the quarterly reporting. We must know what CEO's are doing e
W
with the money 💰 and companies we invest in!!
Oversight is ESSENTIAL!!

Jeff Stephan

Jeff Stephan

BUNKS-N-US, LLC

877-395-1521, 575-448-7080

Jeffrey Bass — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeffrey Bass Affiliation: Jun. 22, 2026 Let’s keep the transparency.

JeffBass
Cell/text: 516-313-2098

Jeffrey Buckner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeffrey Buckner Affiliation: Jun. 22, 2026 Hi, I'm Jeff, and a retiree that actually wants to stay retired. Changing this rule will absolutely blindside small investors like me, and make an industry that's already stacked against non-institutional holders or AI bots insurmountable.
This is a horrible idea. Shelve it. The system works (well enough) without this change.

Jeff B

Jeffrey Carlin — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Carlin Affiliation: Jun. 22, 2026 It's not hard to see the obvious, quarterly benefits the people. But history shows how twice a year costs the people money!! The change would affect to many people negatively! Why is it that now that Trump is president everything the people with power do benefits the top 1%? Stop and leave it as is!!

Jeffrey Carlin — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Carlin Affiliation: Jun. 22, 2026 It's not hard to see the obvious, quarterly benefits the people. But history shows how twice a year costs the people money!! The change would affect to many people negatively! Why is it that now that Trump is president everything the people with power does benefits the top 1%? Stop and leave it as is!!

Jeffrey Forbes — Jun 22, 2026
Subject: S7-2026-15 From: Jeffrey Forbes Affiliation: Jun. 22, 2026 Quarterly reporting lends credence, enhances confidence and trust where history has shown it to be needed. Do not change the quarterly reporting requirement.

Sent from my iPhone

Jeffrey Nussbaum — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeffrey Nussbaum Affiliation: Jun. 22, 2026 Hello SEC I am a retail investor that relies on quarterly reporting to make informed decisions. Please do not go to 6 months where the reporting would be unreliable

Sent from my iPhone

Jeffrey Su — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Su Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I strongly oppose any proposal to reduce SEC reporting requirements from quarterly to semiannual filings. Quarterly reports are essential for market transparency and investor protection. Waiting six months for financial disclosures would leave investors in the dark about major issues such as rising debt, legal problems, declining revenues, or other material risks.

Less frequent reporting also increases the opportunity for fraud and corporate misconduct to go undetected for longer periods. Most importantly, this change would disproportionately harm retail investors, who rely on timely public disclosures to make informed decisions. Large institutional investors and insiders often have greater access to information and resources, while everyday investors depend on SEC filings to ensure a fair and level playing field.
Please support policies that maintain strong transparency, accountability, and investor protections in our financial markets.

Jeffrey Weatherby — Jun 22, 2026
Subject: S7-2026-15 From: Jeffrey Weatherby Affiliation: Jun. 22, 2026 We need more accountability to investors, not less.

Sent from my iPhone

Jen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jen Affiliation: Jun. 22, 2026 Jen L. Teacher.
Quarterly reporting accountability is necessary.

M Jenifer M Legge

Jen Shepherd — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jen Shepherd Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Fairness is the American way. Transparency is a fundamental requirement for trust in systems, governments, and powerful organizations. Checks and Balances are in place for a reason and need respect.

Favoritism is not ethical when it comes to accessing information about choices to manage one's wealth.

We all need equal access to information rather than favoring those with inside information.
Keep American values true and transparent for all its citizens!

Jene Weinstein — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jene Weinstein Affiliation: Jun. 22, 2026 Please don't allow this t o happen. My Trust and stock portfolio are my only access to my $$. This is because of a Traumatic Brain Injury I suffered after a botched female procedure which resulted in a forced retirement due to my inability to work and think again as a Technical Writer or even remember basic facts of everyday living. This is a very bad idea for people who are dependant on those quarterly reports to ensure their $$ is working for them as they need it to!!!

Jeni Pepper — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeni Pepper Affiliation: Jun. 22, 2026 Keep quarterly reports. 6 months is too long to be in the dark on an investment‘s status

Sent from my iPhone
Jeni Pepper
nightowl2591@gmail.com
(979)236-9590

Jennifer Bouse — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jennifer Bouse Affiliation: Jun. 22, 2026 I'm Jen, an RN, and why on earth would honest business dealings need to be hidden from the public? Everything hidden will be hidden, including all the dirty dealings and evil acts that greedy scum are committing behind closed doors. God sees what you do and your shame will be broadcast for everyone to see no matter if these bad laws pass. You cannot change the law of God.

Sent from my iPhone

Jennifer Bredemeyer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Bredemeyer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I want the quarterly posts. I'm a senior with limited resources. I can't afford mistakes. I need to have things spelled out. Thanks

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Jennifer Chojnacki — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jennifer Chojnacki Affiliation: Jun. 22, 2026 I do not see a reason to do except to help the rich hold there money longer and collect interest…keep it quartly!

Jennifer Chojnacki C-I-S

Jennifer Chouinard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jennifer Chouinard Affiliation: Jun. 22, 2026 I’m Jennifer Chouinard a real estate investor. This matters to me because it seems like one more thing that is being used against the people. It is already hard enough to keep some of what we earn and to do this just feels very underhanded. Please do the right thing and keep things on an even playing field for regular everyday investors.

Jennifer Falknor Retired — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jennifer Falknor Large companies need more oversight not less! We need monthly reporting, not quarterly.

Jennifer McGinnis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jennifer McGinnis Affiliation: Jun. 22, 2026 Jennifer McGinnis /ISSO

I had hoped our country was starting to support those of us who are the middle class majority. If you stop the quarterly reporting then you are destroying the middle class retirement future. What happened to transparency? You protect those who are draining the rest of us? Maybe DOGE needs to gut you.

Jennifer Moore — Jun 22, 2026
Subject: S7-2026-15 From: Jennifer Moore Affiliation: Jun. 22, 2026 My name is Jennifer and I don't like or will stand for my tax dollars going to fund the fat orange babies pockets.

Jennifer Myhre — Jun 22, 2026
Subject: Changes to financial reporting schedules From: Jennifer Myhre Affiliation: Jun. 22, 2026 The SEC is responsible for governance to ensure transparency and accountability which protects shareholders and business leaders. And frankly all taxpayers who get hit with the fallout of failures asa result of weak oversight. I cannot think of a good reason to change from quarterly reporting to twice a year. Haven’t we seen enough problems to know this is a bad idea?

And CEO sign off on financials is also important. Keep it.

Jennifer Myhre
Retired Financial Services Executive

Sent from the all new AOL app for iOS

Jennifer Potter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jennifer Potter Affiliation: Jun. 22, 2026 No!!! We need quarterly reports and more transparency not less!

Sent from my iPhone

Jennifer Thomas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Thomas Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
As an investor, eliminating quarterly reporting would take away facts and data I need to make investment choices. It would allow entirely too much time to pass before I could see that a company I invest in is failing or succeeding. And it would significantly diminish accountability for those companies. I also worry that this would be a slippery slope that ends in catastrophic failure for many individual investors like me with little time to research themselves.

JENNIFER TONG — Jun 22, 2026
Subject: S7-2026-15 From: JENNIFER TONG Affiliation: Jun. 22, 2026 SEC must keep quarterly report.

Jennifer Vaught — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Vaught Affiliation: Jun. 22, 2026 Please keep the people informed!

To the Securities and Exchange Commission:

Jennifer Von Der Lohe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jennifer Von Der Lohe Affiliation: Jun. 22, 2026 Quarterly reporting. Ceo, cfo, etc personally liable for figures repored. Huge penalties and personal fines for fraud of any kind. Protect investors not the company.

Jennifer Von Der Lohe
California

Jennifer Wolf — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Wolf Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is not fair and I'm sick of the rich benefiting when regular people can't.

Jenny Arrington — Jun 22, 2026
Subject: S7-2026-15 From: Jenny Arrington Affiliation: Jun. 22, 2026 keep the reports quarterly, for less fraud.

Jenny L — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jenny L Affiliation: Jun. 22, 2026 I want to keep the Quarterly reporting. I want nothing hidden

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Jenny Teresi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jenny Teresi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please uphold the quarterly reporting tool to preserve accountability and transparency.

Jeremiah Brogan — Jun 22, 2026
Subject: S7-2026-15 From: Jeremiah Brogan Affiliation: Jun. 22, 2026 Greetings my name is Antal Brogan of New Town, ND and this matters to me because as a sociologist I've been studying corporate culture for over 10yrs. We have a trust problem in America. Corporate interests and lobbies have too many times influenced policy that had serious and sometimes deadly impact on the American public. I actually support deregulation where it makes sense, but it doesn't here. Quarterly filings are one of the only tools we have for real accountability, because the 6mo gap is simply too much time to hide questionable activity. Americans have a trust problem with the relationship between government and corporate America. We need to rebuild that trust through transparency, not convince the public they're all crooked anyway.
Thank you.

Jeremie Marrow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeremie Marrow Affiliation: Jun. 22, 2026 This administration has to be stopped. It has done everything imaginable to support and enable fraudsters, and it is destroying our country. The rule of law is important, and there is almost nothing left of it. The SEC is meant to uphold laws, not make them easier to break.

Jeremie Marrow, JD
Trial Lawyer

Jeremy Gruver — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeremy Gruver Affiliation: Jun. 22, 2026 Stop letting corporations off easy, make it tougher on them instead. Otherwise, you'll lose every single consumer! Then what? No amount of marketing can save your companies when we, the people, decide to boycott. You're big enough to get hurt the most.

JEREMY HOLLAND — Jun 22, 2026
Subject: S7-2026-15 From: JEREMY HOLLAND Affiliation: Jun. 22, 2026 Keep quarterly reports

Fondly,
Jeremy H Holland
5617796868
Jerhilhol@gmail.com
749 equestrian trail road

New canton va
23123

JEREMY HOLLAND — Jun 22, 2026
Subject: S7-2026-15 Comments From: JEREMY HOLLAND Affiliation: Jun. 22, 2026 Keep 1/4 reporting

Fondly,
Jeremy H Holland
5617796868
Jerhilhol@gmail.com
749 equestrian trail road
New canton va
23123

Jeri Ann Nesbit — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jeri Ann Nesbit Affiliation: Jun. 22, 2026 No, keep it as is!

Sent from my iPhone

Jerise — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerise Affiliation: Jun. 22, 2026 To the SEC:

Getting rid of quarterly reports is a ridiculous idea that offers the OPPOSITE of accountability to stockholders.

I am an artist and teacher in NYC, and have small amounts of stick in several publicly traded firms. They are hesirant to keep me informed as it is now--being able to completely shut me out except twice a year will make it impossible for me to understand my portfolio and I will probably drop out.

Please forgive typos; sent by phone

Jerold Spradlin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jerold Spradlin Affiliation: Jun. 22, 2026 As far as I'm concerned, they should do it every month!!!! A lot can happen in 3 months!!

Jerry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Affiliation: Jun. 22, 2026 Quarterly reporting a must.

Jerry Beck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Beck Affiliation: Jun. 22, 2026 Let's keep it the way it is and it has worked well for the consumer. No changes. Jerry Beck U.S. Navy retired.

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jerry dnr — Jun 22, 2026
Subject: S7-2026-15 Comments From: jerry dnr Affiliation: Jun. 22, 2026 I do not support this at all. If companies want to use public's money by selling stocks, they should have to have full accountability immediately, not six months to make up some lame excuses.

Sent from my iPad

Jerry Forrest — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Forrest Affiliation: Jun. 22, 2026 Keep quarterly reports!

Jerry Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Johnson Affiliation: Jun. 22, 2026 I do not understand their reasons for wanting this change.

Jerry Lynch — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Jerry Lynch Affiliation: Jun. 22, 2026 Awful legislation.
Jerry Lynch
Dentist, AZ

Jerry Mayfield — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Mayfield Affiliation: Jun. 22, 2026 Keep Quarterly Reporting!

Jerry Sills — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jerry Sills Affiliation: Jun. 22, 2026 Keep the quarterly reporting!

Sent from my iPhone

Jesse L Calkins — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jesse L Calkins I am opposed to changing the reporting

requirements from 3 months to 6 months. As an individual investor it is difficult enough to get up to date information now without checking the SEC website on a regular basis.

Jesse Nett MPA — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jesse Nett I strongly oppose the proposed rule change from quarterly to semi-annual financial reporting. This proposed rule does not have the consumer's interest in mind and will affect the financial livelihood of consumers. I oppose any changes to the existing reporting frequency.

Jessica Collins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jessica Collins Affiliation: Jun. 22, 2026 Jessica Collins, business owner , this is oligarchy and totally unfair to us ordinary people. The Insiders: Corporate executives, legal boards, and massive institutional hedge funds still monitor internal metrics, operational changes, and daily sales pipelines in real time?!? This is insane and America is beginning to feel like hell

Sent from my iPhone

Jessica Collins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jessica Collins Affiliation: Jun. 22, 2026 Jessica Collins, business owner , this is oligarchy and totally unfair to us ordinary people. The Insiders: Corporate executives, legal boards, and massive institutional hedge funds still monitor internal metrics, operational changes, and daily sales pipelines in real time?!? Meaning they can make clear and informed decisions to make more money?!!!! This is insane and America is beginning to feel like hell

Sent from my iPhone

Jessica Gotkin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Gotkin Affiliation: Jun. 22, 2026 STOP the insider bull ****. We are sick of this administration ****ing us over. Just stop.

Jessica Lynch — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Lynch Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not get rid of quarterly reporting. Thank you

Jessica Sickafus — Jun 22, 2026
Subject: S7-2026-15 Comments KEEP IT QUARTERLY!! From: Jessica Sickafus Affiliation: Jun. 22, 2026 Quarterly reporting should NEVER be an option. Large corporations and businesses are corrupt enough, you want to give them the "option" to only share those reports 2x a year. This

Country, under the current administration, will proudly do anything and everything they possibly can to screw the little guy and allow the corruption to breed and fester. This is nothing but another way to make the rich richer and the poor more poor.

Reporting Quarterly allows small investors or stock holders to have an idea of how the market is moving and when, how, and where to move their money. This change prevents us from knowing what's happening in the market soon enough to make the necessary changes. The companies and their insiders will still know exactly when to buy and hh4m.

- Jessica Sickafus

6t5ocate lll$^{34}_{5}$

Jessica Vigil — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jessica Vigil Affiliation: Jun. 22, 2026 This would definitely make fraud going unnoticed much easier, and using the accounting department as a scapegoat plausible. Finding and tracking potential mistakes over a longer period of time increases the workload for the payroll accountant, or the payroll department. And let's be honest, most corporations know this. They're not going to hire additional staff, they're just going to expect the existing employees to do more work in the same amount of time. This WILL lead to more mistakes, and reviewing accountants not investigating when the numbers look a bit off or receipts/contracts don't quite look right. Attention to detail and pattern recognition are typically what allow competent accountants to notice these things, but without adequate time to investigate and correct potential issues, they're more likely to get ignored. This isn't just bad for the public, it's also setting up corporate accounting departments to fail, and in turn, leaving companies vulnerable to unscrupulous CEOs.

Jewel Grier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jewel Grier Affiliation: Jun. 22, 2026 My name is Jewell Bland, and I am a Mail Carrier for the US Post Office. The changes that you are trying to implement are not okay, and need to be regulated quarterly. Stop making changes that
are only good for the rich. This is a serious problem in America. And it constitutes as greed in all of it's forms

Thank You,
Jewell Grier-Bland

Yahoo Mail: Search, Organize, Conquer

Jewel Grier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jewel Grier Affiliation: Jun. 22, 2026 My name is Jewell Bland, and I am a Mail Carrier for the US Post Office. The changes that you are trying to implement are not okay, and need to be regulated quarterly. Stop making changes that
are only good for the rich. This is the problem with America.

Yahoo Mail: Search, Organize, Conquer

JEWEL MESSER — Jun 22, 2026
Subject: S7-2026-15 From: JEWEL MESSER Affiliation: Jun. 22, 2026 Leave it quarterly

Sent from my iPad

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jgarriot — Jun 22, 2026
Subject: S7-2026-15 Comment From: jgarriot Affiliation: Jun. 22, 2026 Eron ruined countless families savings. Do not cut quarterly reporting, keep businesses as monitored as possible. Janice B. Retired RN who worked for 40 years and had $91k at the end.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone

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jgvanemst — Jun 22, 2026
Subject: S7-2026-15 From: jgvanemst Affiliation: Jun. 22, 2026 This is just stupid! Why should these CEOs be given the opportunity to cut this responsibility in half? There is too much evasion in information that should be made public! Do they have something to hide? Glenda Van Emst, Jacksonville,

Sent from my Galaxy

Jill Hanne — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jill Hanne Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow this proposal to pass. Investors are the backbone of this country's economy. Don't let corporate greed and laziness derail what everyday people have a right to - accountability!

Jill Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Jill Johnson Affiliation: Jun. 22, 2026 I think it should be kept to keep lies in accounting in place faster to be caught.

Jill Johnson

Jill K. — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jill K. Affiliation: Jun. 22, 2026 Yes no more secretive practices. Hold companies accountable!!!! I'm retired and invest. We pay taxes quarterly and annually. Accountability & verification of account holdings.

Enjoy your day, Jill B.

239-682-7673

Jillian Greff — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jillian Greff Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I have all my retirement and investments for my entire family building in my fidelity portfolio including EFTs and individual stocks. I do not want a 6 month blackout period where fraud could cause more volatile markets. We need quarterly reporting. Transparency does matter to me and millions of Americans. The SEC has no right to blindfold Americans with the most critical piece of our security our foundation where we keep our hard earned money. I am asking that quarterly reporting is kept in place. Myself and millions of everyday American investors will be closely monitoring this critical issue.
Sincerely, Jillian Greff in Summerville, SC

Jim — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jim Affiliation: Jun. 22, 2026 Do not go to semi annual returns. Quarterly reports reflect more accurate and more timely information!

Sent from my iPhone

Jim Boyd — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jim Boyd Affiliation: Jun. 22, 2026 keep it quarterly !!!

Jim Carr — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jim Carr Affiliation: Jun. 22, 2026 I'm for transparency and accountability that's why I oppose the proposal to eliminate quarterly reporting!
Jim Carr
Small Investor

Sent from my iPad

JIM FERGUSON — Jun 22, 2026
Subject: S7-2026-15 Comments From: JIM FERGUSON Affiliation: Jun. 22, 2026 I need to see my reports quarterly, in order to make important financial decisions. Do not reduce the number of reports; they are essential.

Virginia Ferguson

Sent from my iPad

JIM FORD — Jun 22, 2026
Subject: S7-2026-15 Comment From: JIM FORD Affiliation: Jun. 22, 2026 My name is Howard Ford and I am a retired individual who invests in the stock market. I have to ask why would anyone advocate the return to a system that proved to be a failure both for the companies and the investors. I have no desire to go to semi-annual reporting. KEEP IT QUARTERLY, I SAY!

Sent from AOL on Android

Jim Gosses — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jim Gosses Affiliation: Jun. 22, 2026 Quarterly reporting is necessary to keep honesty in investment data!

Jim Hefti — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jim Hefti Affiliation: Jun. 22, 2026 Stop giving everything to the kleptocrat oligarchs. This ruling is designed to only help those in power, this country is supposed to be run by the people, for the people.

James Hefti
Struggling to afford basic necessities

Jim Heidelberg — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jim Heidelberg Affiliation: Jun. 22, 2026 I was in the investment management business for over a quarter of a century. Quarterly reporting is necessary and appropriate for transparency and important for investor understanding. More information, not less, makes markets function more efficiently.

James E Heidelberg
Retired

Sent from my iPhone

Jim Lovette — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jim Lovette Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTING

Sent from my iPhone

Jim Pickering — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jim Pickering Affiliation: Jun. 22, 2026 Keep the reporting quarterly. The more transparency the better.

Sent from my iPhone

Jim Wynn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jim Wynn Affiliation: Jun. 22, 2026 Would have reporting monthly if I could. Twice yearly is not adequate. Gives the bad actors too much extra time

Sent from my iPhone

Jimmy Hoffman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jimmy Hoffman Affiliation: Jun. 22, 2026 Keep the quarterly reporting. But ban stock buybacks.

Get Outlook for Android

Jj Mistretta — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jj Mistretta Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
A Hugh mistake

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jjzemke — Jun 22, 2026
Subject: S7-2026-15 Comment From: jjzemke Affiliation: Jun. 22, 2026 Keep the reporting on a quarterly schedule, It is important for investors to be able to follow thier investments more often not less. Less reporting will negatively impact my ability to follow my investments, thus my retirement.
John Zemke
Retired Educator

Sent from my Galaxy

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jo ann pettit — Jun 22, 2026
Subject: S7-2026-15 Comments From: jo ann pettit Affiliation: Jun. 22, 2026 One word -ENRON. Keep them accountable!

Sent from my iPhone

Jo Elin Dubois — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jo Elin Dubois Affiliation: Jun. 22, 2026 I'm sorry but some rich people can't be trusted to obey the law and be honest. KEEP IT QUARTERLY is a way to hold them accountable. Do not change that.

Sent from my iPhone

Jo Hemenway — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jo Hemenway Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stop being shady. We need stability not allow public to hide any information!

do you job or get out

Jo Newman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jo Newman Affiliation: Jun. 22, 2026 Do you really want to be remembered as the ones who failed to learn from the ENRON debacle??? Keeep it quarterly OR make it every 2 months!

It

Jo Wittenberg — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jo Wittenberg Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is imperative

Joan Alltucker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joan Alltucker Affiliation: Jun. 22, 2026 We all worked hard to build a portfolio that will cover our needs as elders. Cutting Medicare and now this change to quarterly reporting will most certainly affect our ability to care for our family.

Thanks,
Joan Alltucker

Joan Billman — Jun 22, 2026
Subject: File No. S7-2026-15 From: Joan Billman Keep Quarterly Reporting ❗ We must have Transparency !! Comments attached.

Joan Evanitus — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joan Evanitus Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
No to this

Joan Marsek — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joan Marsek Affiliation: Jun. 22, 2026 I need my investment income to survive literally My social security doesn't cover cost of my independent living facility! I worked as a registered nurse for 50 years and am barely surviving!

Joan Paccione — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joan Paccione Affiliation: Jun. 22, 2026 Quarterly reports are essential.

Joan Packard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joan Packard Affiliation: Jun. 22, 2026 Keep corporate financial reporting quarterly. I need to know how the companies I am investing in are doing
Joan Packard
Retired
Investor.

Joan Zacharias — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joan Zacharias Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Dear SEC Members,
Those of us who have entrusted our investments in stocks do expect that companies we have invested in provide quarterly reports to us, the stockholders. I don't think this too much to ask, and quarterly reports can provide needed updates on how the companies we have invested in are doing.
Thank you,
Joan Zacharias

JoAnn George — Jun 22, 2026
Subject: S7-2026-15 Comment From: JoAnn George Affiliation: Jun. 22, 2026 It's how it's been done and working fine why would you want to change it unless you have something to hide or trying to steal more of our taxpayers money Sick and Tired of these stupid games because you have TDS seek help and get out of your position You do not serve The American population

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JoAnna De Loach — Jun 22, 2026
Subject: S7-2026-15 Comment From: JoAnna De Loach Affiliation: Jun. 22, 2026 JoAnna DeLoach, 89 year old investor. I make rebalancing of my brokerage accounts based on quarterly reports. Please don't blind the public!

Joanna Jaeger — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joanna Jaeger Affiliation: Jun. 22, 2026 Remember Enron? We know from experience that monitoring and regulation is essential to keep these large corporations honest. If the reporting is only twice a year, the people who will suffer are the average folks, not the high level investors.
Joanna Jaeger
average folk
Poway, CA

Joanne Bushman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Bushman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I'm just an ordinary investor, with a small amount of money. IT IS MY RETIREMENT FUTURE! PLEASE DON'T MESS WITH IT!

A 6-month blackout? -- what's that all about, and who would benefit besides fraudsters? Everyday investors SHOULD NOT BE BLINDFOLDED!
TRANSPARENCY MATTERS TO ME AND TO SMALL INVESTORS LIKE ME!

Joanne fleury — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joanne fleury Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I am 76 years old. I have a Roth IRA, managed by myself. I use many sources for information to determine in what companies I invest. I search for and RELY on those quarterly financial statements to determine whether I continue my investment or not in a company. I use resources such as Fidelity and Zacks to help make my financial decisions on those companies. My life savings/ investments are dependent on the quarterly results and company financial statements. I would like the rules to remain as presently stated.

JOANNE GRONDIN — Jun 22, 2026
Subject: S7-2026-15 Comments From: JOANNE GRONDIN Affiliation: Jun. 22, 2026 Individual investors are already at a disadvantage as we do not have the access to information that institutional investors do. This proposal compounds this disadvantage. I don't believe
that quarterly reporting is a huge burden. Joanne Grondin, Retired Finance Officer

Sent from AT&T Yahoo Mail on Android

Joanne Hersker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joanne Hersker Affiliation: Jun. 22, 2026 I do not approve of any change that steals or reduces Americans' money. Joanne Hersker, 1055 Putnam Blvd, Wallingford, PA 19086

Sent from my iPhone

Joanne Hersker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joanne Hersker Affiliation: Jun. 22, 2026 I do not approve of any change that steals or reduces Americans' investments. It's difficult enough for folks to save to take care of themselves. Regulations should not benefit only the wealthy.
Joanne Hersker, 1055 Putnam Blvd, Wallingford, PA 19086

Sent from my iPhone

Joanne Lehman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joanne Lehman Affiliation: Jun. 22, 2026 Do not further limit reporting, keep my money safe from fraud and abuse!

Sent from my iPhone

Joanne Lehman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joanne Lehman Affiliation: Jun. 22, 2026 Do not further limit reporting, keep my money safe from fraud and abuse!

Sent from my iPhone

Joanne Singley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joanne Singley Affiliation: Jun. 22, 2026 Joanne Singley retired/ my lively hood depends on the quality of my investments and the information reflected in the quarterly reports. When the timing of those reports is cut in half you are critically impacting my access to the activity of my accounts and the information to make sound and informed choices regarding the activity on my investments. Please do NOT change the QUARTERLY reporting schedule.

Get Outlook for iOS

Joanne Stravinski — Jun 22, 2026
Subject: S7-2026-15 From: Joanne Stravinski Affiliation: Jun. 22, 2026 Keep reporting QUARTERLY.

Sent from my iPad

Jocelyn Rouse — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jocelyn Rouse Affiliation: Jun. 22, 2026 Jocelyn Rouse, Marketing and Development Coordinator
Transparency is not a dirty word and it's not right for those with money and power to operate in the dark with regular people being none the wiser. I'm sick of the constant and blatant deception, this shouldn't even be legal. Stop kowtowing to these selfish individuals and start standing up for the regular people. Transparency and quarterly reports must remain.

Sent from my iPhone

Joe — Jun 22, 2026
Subject: S7-2026-15 From: Joe Affiliation: Jun. 22, 2026 Keep all of them in jail, and if a COO, CEO, CFO files false reports they should be held accountable for their actions and forfit any bonuses and salary

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Joe Baxter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Baxter Affiliation: Jun. 22, 2026 Leave the current

regulations as they are.
Even quarterly is less than I would personally prefer, but I recognize the cost of generating that type of information in the volatility of the market doesn't lend itself to being helpful more frequently. Quarterly is where it should stay.

No way six months; no way. Don't do it!!!

Joe Bejeris — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Bejeris Affiliation: Jun. 22, 2026 Keep it at 3 months Period

Sent from my iPad

Joe Bejeris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joe Bejeris Affiliation: Jun. 22, 2026 Keep the Cockroaches out of the Pantry every 3 months

Sent from my iPad

Joe Black — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Black Affiliation: Jun. 22, 2026 Please keep quarterly Reporting
Joe Black

Joe Coble — Jun 22, 2026
Subject: S7-2026-15 From: Joe Coble Affiliation: Jun. 22, 2026 Please help the CEO,s employ integrity. 4 reportings a year should remain!

Joe Filler — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Filler Affiliation: Jun. 22, 2026 My name is Joe I Filler me and my wife own a Antiques store in a small town in south west Alabama. Banks not reporting there finances. I want to know what they are doing with our investment.

Joe Gentner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Gentner Affiliation: Jun. 22, 2026 Quarterly reporting is essential. Small investors need to be aware of a company's status in order to make safe decisions. Things are way too relaxed for companies to make unsafe decisions. Imagine what the collapse of 2008 without limited reporting would have been.

Joe Grider — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joe Grider Affiliation: Jun. 22, 2026 The SEC couldn't catch M Madoff despite multiple tips, so my confidence in this watchdog group is quite low. They are equally inept with half the info. Maybe it will save us tax dollars.

Joe Mrkvicka — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joe Mrkvicka Affiliation: Jun. 22, 2026 So executives will only need to overreact/redirect blame twice per year? Trust their compensation will be adjusted accordingly?

Sent from my iPad

Joe Ruiz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joe Ruiz Affiliation: Jun. 22, 2026 My name is Jose Ruiz. I am a Tax Auditor and it is important for quarterly filing requirements to remain in place. A monthly requirement may be necessary.

Yahoo Mail: Search, Organize, Conquer

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joe thomas — Jun 22, 2026
Subject: S7-2026-15 Comment From: joe thomas Affiliation: Jun. 22, 2026 It is imperative that our governmental institutions steadfastly uphold their fiduciary duty to the citizenry and actively resist any measures that could inadvertently or intentionally facilitate corporate misconduct. The trajectory of such arrangements, unfortunately, has been historically predictable, yielding outcomes that disproportionately burden the public.

This apprehension is amplified by the current fiscal landscape, where the government's significant financial indebtedness could, regrettably, create a susceptibility to undue influence from powerful corporate entities. Allowing such policies to advance would inevitably lead to a profound systemic imbalance, distorting market integrity and eroding public trust.

The motivations driving corporate advocacy for these specific proposals appear singularly focused: the relentless pursuit of increased profit margins, the potential for unethical financial gains through privileged information, and the strategic offloading of economic liabilities onto the broader public, effectively leaving taxpayers to absorb the costs while private entities reap the benefits. It is paramount that robust safeguards are in place to prevent such an inequitable distribution of risk and reward.

JOEI BOHR — Jun 22, 2026
Subject: S7-2026-15 Comments From: JOEI BOHR Affiliation: Jun. 22, 2026 Quarterly reporting works so well for us. Living on a fixed income as we do, it’s important to know where we are. While

I’d rather see monthly reporting, quarterly seems a good compromise. Six month reporting would be moving in the wrong direction.

Mary Jo Bohr

Sent from my iPhone

Joel Compton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joel Compton Affiliation: Jun. 22, 2026 Keep the reports quarterly please. Cathy Compton, Business Owner, Investor, and lifelong American.

Joel Jasso Self investor, member of Better Investing, retiree — Jun 22, 2026
Subject: File No. S7-2026-15 From: Joel Jasso Hello, I'm writing to protest against the reduction of reporting per quarter for companies. When investing, I rely on the quarterly financial reports to provide estimates and a better understanding whether I should make a purchase or whether I should start considering a sale on my investments. Requiring only twice a year reporting is too long of a timeframe to catch trends with a company's health. Please keep the current quarterly requirement on financial reporting.

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joellenhw — Jun 22, 2026
Subject: S7-2026-15 Comments From: joellenhw Affiliation: Jun. 22, 2026 There can be no good reason to report less often. With technology it should be easier to make reports, so I can only assume the reason for less frequent reporting does not favor the average investor. It is imperative to continue reporting quarterly.

Johanna Boley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Johanna Boley Affiliation: Jun. 22, 2026 Do not allow companies to only report semi-annually. This does not allow investors to know what is going on with the companies, and it allows some companies to hide financial screw ups.

Johanna Boley

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johannah powell — Jun 22, 2026
Subject: Bad ideas From: johannah powell Affiliation: Jun. 22, 2026 I do not trust such changes .
Keep thing fair and open
Stop

Sent from Yahoo Mail for iPhone

John — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 22, 2026 Attention SEC Chairman

I ask that you KEEP Quarterly Earnings Reports to reporting on a Quarterly basis.

John Ambrosio
Investor

John — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 22, 2026 This has worked for decades. No need to change on a whim from the White House.

John Agosto — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Agosto Affiliation: Jun. 22, 2026 6 months of lying & hiding financial reporting is too long for corp mgmt to cash out before the facts are exposed resulting in the stock price free falling. Don’t like those crooks get away with corp finance crime.

Sent from my iPhone

John Altshuler — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Altshuler Affiliation: Jun. 22, 2026 Your job is to work for the people not against the people ! Quit trying to kill America !

John D Altshuler

John Altshuler — Jun 22, 2026
Subject: S7-2026-15 From: John Altshuler Affiliation: Jun. 22, 2026 Please don't make it so easy for corporate money mongers to rip off America. We don't want to go back ! America moves forward can your job is to take care of America not your corporate cronies.

John D Altshuler

John and Billie — Jun 22, 2026
Subject: S7-2026-15 Comment From: John and Billie Affiliation: Jun. 22, 2026 Absolutely necessary!

Sent from my iPhone

John Bagdonas — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Bagdonas Affiliation: Jun. 22, 2026 As a small investor this change is unacceptable! Quarterly reports are an essential tool and eliminating them will expand insider trading and make the playing field unfair!

J. Bagdonas
Sent from my iPhone

John Barry — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Barry Affiliation: Jun. 22, 2026 In the interests of transparency, quarterly reporting should be left as
is--with harsh fines imposed for failure to comply.

John Barry
Retired chemical engineer
Gloucester County, NJ

John Beck — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Beck Affiliation: Jun. 22, 2026 Keep it at quarterly for transparency & trust in the system

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John Berger — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Berger Affiliation: Jun. 22, 2026 Things move too fast to double the time between reports. Keep quarterly financial reporting.

John Bishop — Jun 22, 2026
Subject: Comment on S7-2026-15 From: John Bishop Affiliation: Jun. 22, 2026 Keep all companies reporting quarterly. We are sick of the corruption in Washington, our politicians and now the SEC.

John Canate — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: John Canate Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:report everything

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john david wagner — Jun 22, 2026
Subject: S7-2026-15 Comment From: john david wagner Affiliation: Jun. 22, 2026 All companies need to be totally transparent with the earnings for and with investors! John Wagner, Safety/Trainer.

John Faulkner — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Faulkner Affiliation: Jun. 22, 2026 Keep quarterly report

Yahoo Mail: Search, Organize, Conquer

John Folsom — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Folsom Affiliation: Jun. 22, 2026 What could go wrong you ask? Everything! Keep them on their toes, there are enough loop holes as it is.

John Gracey — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Gracey Affiliation: Jun. 22, 2026 To whom it may concern,
As you know there is a lot of chaos and instability in the US, and world, today. I implore you to not add to this by eliminating quarterly reporting. Quarterly reporting is important for many reasons.
Thank you for your time and consideration,
John

John Gracey

John Harlow — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Harlow Affiliation: Jun. 22, 2026 John Harlow, hell my earnings are reported to the IRS every week! Why are these rich people special? Make them report every month!

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john harrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: john harrison Affiliation: Jun. 22, 2026 John Harrison Roscoe0231@yahoo.com Please do not eliminate quarterly reporting. It's about the only way to keep the companies 25% honest. If they can hide thier books for 6 months they will
screw the little guy.

Yahoo Mail: Search, Organize, Conquer

John Herington — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Herington Affiliation: Jun. 22, 2026 Corporations need more scrutiny not Less!!

Sent from my iPhone

John Hughes — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Hughes Affiliation: Jun. 22, 2026 Keep the system as

is.

John Kolsrud — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Kolsrud Affiliation: Jun. 22, 2026 Transparency is important, Stop The Steal from consumers!

Sent from my iPhone

John Lee — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Lee Affiliation: Jun. 22, 2026 Transparent and timely information is the key to informed action in the markets. Investors should have access as soon as possible., not with deliberate delay. John T. Lee, Professor Emeritus of Finance, MTSU.

Sent from my iPhone

John Lindley — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Lindley Affiliation: Jun. 22, 2026 As a former CEO / president of a small C corp . And a small S corp . I can tell you that is proposed 6 month reporting plan is not a good idea . To many things can go wrong in six months . I can think of many ways to cheat the system . Please keep the Quarterly reporting the law of the land . I might add there is absolutely no legitimate reason to change it to six months reporting. Quarterly reporting is not a burden on any company so why are you changing it as a person that pays attention to things it appears to be a large corporations and SEC is trying to allow a large corporations to cheat it. Is that simple.

Sent from my iPhone

John Longo — Jun 22, 2026
Subject: File No. S7-2026-15 From: John Longo Please keep quarterly reporting as quarterly reporting protects individual investors. Thank you.

John Lord — Jun 22, 2026
Subject: S7-2026-15 From: John Lord Affiliation: Jun. 22, 2026 Instead of reducing to semi-annual reports, there should be even more than quarterly. The more transparency the less chance of another Enron.

Sent from my iPad

John Meyer — Jun 22, 2026

Subject: S7-2026-15 Comments From: John Meyer Affiliation: Jun. 22, 2026 I can't believe they are trying to Enron the country once again...oh wait, yes, i can! There's no plausible reason that I can think of to short cut us.

John Meyer — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Meyer Affiliation: Jun. 22, 2026 I can't believe they are trying to Enron the country once again...oh wait, yes, i can! There's no plausible reason that I can think of to short cut us. Thanks for your c

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John Mohler — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Mohler Affiliation: Jun. 22, 2026 Keep it quartly. Do not ruin the economy!!!

John Murphy — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Murphy Affiliation: Jun. 22, 2026 Keep as is currently !

Get Outlook for iOS

John OMalley — Jun 22, 2026
Subject: S7-2026-15 Comments From: John OMalley Affiliation: Jun. 22, 2026 Transparency is vital so We the People know what's going on and can stand against crooked coverups and shenanigans!

JOHN PARISELLA — Jun 22, 2026
Subject: S7-2026-15 Comment From: JOHN PARISELLA Affiliation: Jun. 22, 2026 Please keep the quarterly reporting requirements. American citizens were forced to invest rather than get pensions from their employers. We deserve to have opportunity to see the investment returns quarterly.

Sent from my iPhone

John Peters Jr. — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Peters Jr. Affiliation: Jun. 22, 2026 You’re trying to fix something that isn’t broke, and Paul Atkins got us in the financial mess back in 2007. Crooked!! Do not make this change.

Sent from my iPhone

John Petri — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Petri Affiliation: Jun. 22, 2026 Mandatory quarterly financial reporting stands as an indispensable cornerstone for upholding corporate integrity and fostering a fair investment landscape. This regular and systematic disclosure of a company's financial performance, operational achievements, and forward-looking projections compels organizations to maintain an elevated degree of transparency and accountability towards their stakeholders, including shareholders, analysts, and regulatory bodies. The rigorous public scrutiny that follows these periodic reports acts as a powerful incentive for sound management, ethical conduct, and strategic decision-making, thereby ensuring corporate leadership remains answerable for their stewardship.

Furthermore, these consistent disclosures are critically important for preserving an equitable and efficient marketplace for all participants. By ensuring the timely and widespread dissemination of material information—such as earnings, revenue figures, and significant operational developments—quarterly reporting fundamentally diminishes informational asymmetry. This structured release of data dramatically reduces the window of opportunity for individuals possessing privileged internal knowledge to exploit non-public information for personal financial gain before it becomes accessible to the broader investment community. As a result, it serves as a robust defense mechanism against insider trading, bolstering investor confidence and promoting a level playing field for everyone in the market.

John Phelan — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Phelan Affiliation: Jun. 22, 2026 Just my humble opinion but I think for openness of financials this needs to stay as quarterly reports. I do some investing and as a retiree I need good information to protect my portfolio from loss. John Phelan Hot Springs SD

Sent from my iPad

John Picciotto — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Picciotto Affiliation: Jun. 22, 2026 I am a retiree whose retirement savings is tied to the stock market. It is already hard enough to avoid the swings from institutional investors that have information to information that I can only view quarterly. While I am not a fan of the short term return management of US companies, the availability of quarterly information at least allows me to manage my portfolio based on company performance. Moving to every 6 months will make the financial status of these companies even more opaque. This change does not lessen the burden on companies. They still have to close their books monthly, provide executive management with guidance information on a near daily basis, and will continue to track their performance quarter over quarter. It only increases market risk and exposure.

John Reynolds III — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Reynolds III Affiliation: Jun. 22, 2026 John Reynolds III. Public school Teacher. Any proposal that reduces transparency, in this case timely reporting, is a plan to codify corruption. Institutional investors presently control what, 80-85% of the market? Why is (defacto) everything not enough? No!

Signed,
John Reynolds III
District of Columbia Public Schools
ELA Teacher

John Rhodes — Jun 22, 2026
Subject: S7-2026-15 From: John Rhodes Affiliation: Jun. 22, 2026 Please maintain quarterly reporting.

John Ridlen — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Ridlen Affiliation: Jun. 22, 2026 Sounds like another big business and big government way to screw the public again.

John Roberts — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: John Roberts Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Save the little investors, the little people.

John Ruckman — Jun 22, 2026
Subject: S7-2026-15 Comment From: John Ruckman Affiliation: Jun. 22, 2026 Sounds like a new Piracy and Highway Robbery decision. I'm thinking that the SEC needs to be investigated for Graft, Bribery, etc.

John Ryan — Jun 22, 2026
Subject: S7-2026-15 From: John Ryan Affiliation: Jun. 22, 2026 Keep the reporting quarterly

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john salcedo — Jun 22, 2026
Subject: Comment on S7-2026-15 From: john salcedo Affiliation: Jun. 22, 2026 Keep reports quarterly,

Yahoo Mail: Search, Organize, Conquer

John Sauls — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Sauls Affiliation: Jun. 22, 2026 Anyone who’s been paying attention during these Trump years knows that if there’s a way to cheat the public and to take advantage of inside Information, Trump and the people that he has enabled Will cheat at the Public’s expense. Do not allow this proposal to hide corporate malfeasance become a rule. thank you.

signed John Sauls

John Szewczuk — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Szewczuk Affiliation: Jun. 22, 2026 It’s an OUTRAGE to reduce reporting requirements. Jack S.

Sent from my iPhone

John Trautmann — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Trautmann Affiliation: Jun. 22, 2026 This is no good and nobody wants it. All it does is give the companies an out and an easy way to defraud.

Sent from my iPhone

John Watson — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Watson Affiliation: Jun. 22, 2026 There is no good reason to do this, unless there is something too hide. Leave it alone and continue too be as transparent as is possible.

Sent from my iPhone

John West IV — Jun 22, 2026
Subject: S7-2026-15 Comment From: John West IV Affiliation: Jun. 22, 2026 This needs to remain as is as the proposed change is inherently rife for fraud and misleading investors. 6 months is not acceptable.

John Wood — Jun 22, 2026
Subject: S7-2026-15 Comments From: John Wood Affiliation: Jun. 22, 2026 Do not allow this to happen! Regular folk are having to gamble with the meager savings we have as it is.

Jolynn Loftus — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jolynn Loftus Affiliation: Jun. 22, 2026 Oversight is the only safety net available to the public & is absolutely necessary for accountability. We can not trust corporate accountability without these overnights in timely reporting - Leave them Quarterly.
Save what's left of Our Ecconomy.

Retired American.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Jolynn Lyon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jolynn Lyon Affiliation: Jun. 22, 2026 Keep it QUARTERLY!!!!!!! You need to keep showing us ACCOUNTABLY!!!!!!

Jon Bird — Jun 22, 2026
Subject: S7-2026-15 From: Jon Bird Affiliation: Jun. 22, 2026 We need more transparency not less, so keep those quarterly reports coming. Thank you!

Jon P. Bird
Sent from my iPhone

Jon Foster None — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jon Foster Allowing companies to go silent for 6 months is a bad idea! They hide so much from consumers on the quarterly schedule now. Imagine how much they can hide going biannually! The company could go bankrupt and hide that for 5 months, while the people at the top quietly sell off their stock to unsuspecting investors, who are left holding the bag and the debt. Do not proceed with this rule!

Jon Klinski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 22, 2026 Keep reports quarterly! 6 months is too long for monkey Business!

jonathan klinski

Jon Klinski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 22, 2026 Keep the quarterly reporting! 6 months is way too long! Too much time for monkey Business

jonathan klinski

Jon McGlothlin — Jun 22, 2026
Subject: S7-2026-15 From: Jon McGlothlin Affiliation: Jun. 22, 2026 The quarterly reporting has been working fine. I'm a firm believer in the adage - If it works, don't fix it!

Jon Smith — Jun 22, 2026
Subject: S7-2026-15 From: Jon Smith Affiliation: Jun. 22, 2026 The sec is crooked as hell already and now they want to screw you more!? Nope

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Jonathan Cooper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Jonathan Cooper Affiliation: Jun. 22, 2026 Cooper, IT Administrator - do not allow this. This stifles and outright harms the average person's ability to make financial decisions effectively for their brokerage and retirement accounts.

Sent from my mobile, please excuse any typos.

Jonathan Klinski Wells Fargo — Jun 22, 2026
Subject: File No. S7-2026-15 From: Jonathan Klinski Quarterly reports are the way to go! Anything more is too much time for monkey Business!

Jonathan Middleton — Jun 22, 2026
Subject: S7-2026-15 From: Jonathan Middleton Affiliation: Jun. 22, 2026 Please retain the quarterly sign off by corporate officers. Do not change it to a semi-annual schedule.
The function of the markets is already corrupted by insider trading. Removing the quarterly signoff will allow bad behavior to slide for longer.
Jonathan Middleton, Senior Technical Writer, Champaign, Illinois

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Jonathan Perkin — Jun 22, 2026
Subject: S7-2026-15 From: Jonathan Perkin Affiliation: Jun. 22, 2026 I lost my life savings through this fraud. Keep the nails in the Enron cross!

Sent via the Samsung Galaxy S21 FE 5G, an AT&T 5G smartphone
Get Outlook for Android

Jonathan Perkin — Jun 22, 2026
Subject: S7-2026-15 From: Jonathan Perkin Affiliation: Jun. 22, 2026 I lost my life savings through this fraud. Keep the nails in the cross!

Sent via the Samsung Galaxy S21 FE 5G, an AT&T 5G smartphone
Get Outlook for Android

Jonathan Thornsberry — Jun 22, 2026
Subject: S7-2026-15 From: Jonathan Thornsberry Affiliation: Jun. 22, 2026 Jonathan Thornsberry, artist, nyc,
Quarterly reporting exists for a reason: investors deserve to know what is happening with their money more than once a year. Reducing that requirement does not fix short-termism, it just makes it easier to hide problems longer. The companies that have done the most damage, Enron, WorldCom, the regional bank failures of 2023, all had one thing in common. The public found out too late. More transparency, more often, is not the problem. It is the protection. Quarterly reporting should stay.

Joni Cline — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joni Cline Affiliation: Jun. 22, 2026 Keep the quarterly report!! I'm close to retirement and need to know where my stocks are going up or down. Beside the Trump administration has already proved they will manipulate the market in order to benefit themselves

Sent from my iPhone

Joni Davis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joni Davis Affiliation: Jun. 22, 2026 NO Quarterly Reporting

Sent from my iPhone

JONI DAVIS — Jun 22, 2026
Subject: S7-2026-15 Comment From: JONI DAVIS Affiliation: Jun. 22, 2026 NO Quarterly Reporting protect consumers. Not the billionaires!

Sent from my iPhone

Joni O'Brien — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joni O'Brien Affiliation: Jun. 22, 2026 Please continue quarterly reports not 6 month reports.
Joni OBrien

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jonikelley2014 — Jun 22, 2026
Subject: Comment on S7-2026-15 From: jonikelley2014 Affiliation: Jun. 22, 2026 J kelley RN Asotin county.

I have worked since I was 13. I work hard towards my retirement that BELONGS TO ME. NOT THIS STATE AND NOT THE GOVERNMENT. CONTINUE QUARTERLY REPORTING JUST AS ALL COMPANIES DO.

Sent from my Galaxy

Jordan Schaffner — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jordan Schaffner Affiliation: Jun. 22, 2026 To the Securities and Exchange commission: We need as much information as possible to make intelligent investment decisions. Stop this censorship that could lead to fraud.

Jorge Sicre — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jorge Sicre Affiliation: Jun. 22, 2026 Stop the allowing conquest of the commons and everything else by the rich douchebag class!

Jose Jimenez — Jun 22, 2026
Subject: S7-2026-15 Comments From: Jose Jimenez Affiliation: Jun. 22, 2026 Keep it going strong.

Sent from my iPhone

Jose Rivera Raun — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Jose Rivera Raun Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The public needs quarterly earnings updates for multiple reasons. The public deserves this information to make informed up to date** decisions regarding their position sizing, wether to sell for a loss due to disappointing quarters, continue to buy and build a position due to expectations, or sell at a profit. We need more transparency not less. All time highs in the stock market, higher comparably to 1929 and 2008. With less earning updates we will be caught off guard, months later, when the market inevitably corrects. Insiders will most likely for certain still receive quarterly updates, including our representatives in the Senate and House, and the retail trader/investor will turn into simple liquidity when it's time to dump for the rich. Stop this nonsensical bill now!

Joseph Browncow — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Browncow Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission: this is unethical and misleading. Insiders already have advantages normal people do not. Capitalism should be available to everyone.

Joseph DeGweck — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joseph DeGweck Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures, especially the large ones provide me with the data that keeps me focused and prevent erratic investment choices and impulsive destructive behaviors. Higher volume and better quality disclosures would allow for you to keep our mutual long term strategy and keep the returns fat which is why disclosures receive daily reviews by multiple analysts. Keeping me more aware allows ease of access and less chaos to manage. That means more focus on the Big stocks that bring bigger clients.☠️🪽

Joseph Manuto — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joseph Manuto Affiliation: Jun. 22, 2026 No changes! Keep the quarterly reporting requirements or turn in your f*cking
badges!

Sent from my iPhone

Joseph Stambaugh — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joseph Stambaugh Affiliation: Jun. 22, 2026 Reporting needs to be responsive to shareholder demands.

Quarterly Reporting best meets the needs of the shareholders.

Joseph Wade — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joseph Wade Affiliation: Jun. 22, 2026 Joseph Wade, GIS Coordinator. Why the need to be less transparent? Transparency benefits us all, except for a few individuals. It's interesting the timing with the release of Space X stock, and the listing of AI stocks Open AI and Anthropic coming up. If you think we aren't intelligent enough to see what's actually happening, then clearly you aren't very bright, or you are being paid off very well.

Joseph Wade — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joseph Wade Affiliation: Jun. 22, 2026 Joseph Wade, GIS Coordinator. Why the need to be less transparent? Transparency benefits us all, except for a few individuals. It's interesting the timing with the release of Space X stock, and the listing of AI stocks Open AI and Anthropic coming up. If you think we aren't intelligent enough to see what's actually happening, then clearly you aren't very bright, or you are being paid off very well.

Please consider NOT reducing transparency and adding to the already extremely high levels of

corruption in the stock market.

Josephine Mero — Jun 22, 2026
Subject: S7-2026-15 Comment From: Josephine Mero Affiliation: Jun. 22, 2026 STOP IT, AND DO THE RIGHT THING. GOD DOES NOT LIKE UGLY BEHAVIOR

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josh engle — Jun 22, 2026
Subject: S7-2026-15 Comment From: josh engle Affiliation: Jun. 22, 2026 Dont rip us off !!! you know better than this

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Josh Leonard — Jun 22, 2026
Subject: S7-2026-15 From: Josh Leonard Affiliation: Jun. 22, 2026 Personally Id like less corporate corruption and more transparency.

But judging from the bloated SpaceX deal the SEC doesn't seem to care about that anymore

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Josh Mack — Jun 22, 2026
Subject: S7-2026-15 Comments From: Josh Mack Affiliation: Jun. 22, 2026 Joshua Mack, truck driver. Changing the reporting to any twice a year would make it more difficult for me to make good decisions for investing. I know I won't ever be able to retire, but maybe I could work less and be home more when I'm an old man. Having more reporting would be better

Sent from my iPhone

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joshk253 — Jun 22, 2026
Subject: S7-2026-15 Comment From: joshk253 Affiliation: Jun. 22, 2026 Josh Kilpatrick, Filtration technician.

This matters because the economy should be protected.
We should've learned this lesson close to 100 yrs ago. One depression is more than enough. Y'all should look up 10/29/1929.
Unless of course the goal for y'all is to break the economy.
I wouldn't be surprised, y'all got to protect the Epstein pedophile traitor trash class.

Sent from my Galaxy

Joshua Johnston — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Johnston Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Disclosure should be done quarterly at the very least. Allowing companies to go 6 months between disclosures takes away my ability to make informed decisions.

Joshua senzer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joshua senzer Affiliation: Jun. 22, 2026 Getting rid of quarterly reporting telegraphs that the SEC is pro-fraud. These controls were put in for a reason, and by removing the guardrails, you are sending a signal to fraudsters and corrupt politicians that retail investors are there to be milked and harvested.

I have never distrusted the federal government more in my 53 years. do better

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Joy Morgan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joy Morgan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The SEC must continue to require quarterly reporting from corporations. Every company prepares monthly, quarterly and annual revenue and earnings projections for their own information and planning.
It's imperative that the same information be public for investors to determine whether the company is meeting its revenue goals. It's unconscionable that the SEC would allow a corporation to hide their earnings from investors.
By hiding this information from the public the corporation officers, who are also stickholders, would be privy to financial information and be able to use it for their personal benefit while holding public investors in the dark. It would enable insider trading with concealed information which is illegal.

this must not be allowed quarterly reporting must continue

Joyce Bauman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Bauman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Nothing about changing reporting requirements will make things better for everyday people. Stop the corruption! Don't stack the deck in favor of the already wealthy!

Joyce Bourgault — Jun 22, 2026
Subject: S7-2026-15 From: Joyce Bourgault Affiliation: Jun. 22, 2026 My name is Joyce Bourgault. I have been retired for 10 years and live in Sunbury Ohio. I currently receive quarterly reports on my investments upon which I depend for my daily living expenses knowing that my Social Security would not be enough to live on. I understand you are considering not requiring companies to provide those reports each quarter. How am I to know if these companies aren't failing until my money is all gone if I don't get quarterly reports? Banks provide monthly statements on my accounts so I'm sure they aren't abusing my money. These companies should also be accountable with my money at LEAST quarterly if not monthly!! You are gambling with my money and means to survive with allowing companies to not report their earnings. This is dangerous as we have seen in the past when companies are" too big to fail"! Do not allow companies to not be held accountable. Why would they even want this if it wasn't just a benefit to them not the consumer. It's another scam by big business and you are allowing it to happen. I request that you continue requiring quarterly reports to consumers. Thank you.

Sent from my iPhone

Joyce Greene — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Greene Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't stop the quarterly investment reports. I depend on those to make informed decisions on how to best invest my money. I think that's almost another nod to Congress maintaining insider trading and getting filthy rich while in Congress. One only has to look at former Speaker of the House Nancy Pelosi as a prime example. I rest my case. Thank you for your consideration.

Joyce Harrington — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joyce Harrington Affiliation: Jun. 22, 2026 It doesn't seem to be "broken", so why "fix" it? Leave it quarterly!

Sent from my iPhone

Joyce I Rudolph — Jun 22, 2026
Subject: S7-2026-15 Comment From: Joyce I Rudolph Affiliation: Jun. 22, 2026 Continue quarterly reporting

Sent from my iPhone

Joyce McKenney — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joyce McKenney Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not do away with quarterly reports. We need to be able to know what's going on

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Joyce Murray — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Murray Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: transparency is king these days. Dont lose the ones who are investing money. Because a smart investor would more likely pull out their money and stop investing rather than investing blindly! This is 2026 what are you thinking

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Joyce Quinn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Joyce Quinn Affiliation: Jun. 22, 2026 Joyce M Quinn, retired. Please stay at quarterly reporting it's easy to keep track and know what's going on for the little guy, who is me.

Joyce Quinn — Jun 22, 2026
Subject: S7-2026-15 From: Joyce Quinn Affiliation: Jun. 22, 2026 Joyce M Quinn, retired. Please save the quarterly reporting as it's beneficial and easy to understand. Much appreciated.

Joyce W Smith — Jun 22, 2026
Subject: S7-2026-15 From: Joyce W Smith Affiliation: Jun. 22, 2026 I believe we need quarterly reporting so that investors have a chance to make decisions timely. Twice a year gives them the opportunity to dupe investors and less accountable.
Joyce w smith
Retired
LIberty SC

Sent from my iPhone

Joyce Weaver — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Weaver Affiliation: Jun. 22, 2026 To the People of the Securities and Exchange Commission:
I have learned something scarey about the safety of my little investment. This little investment, since I am retired, age 81, needs to be secure. My late husband, our two wonderful now citizen, sons, and myself, sacrificed as low income workers, to pay off the mortgage on our lovely, humble country, East Cocalico Township, PA, property so it could be sold at a disappointing sum in 2013(?) nearly free and clear. That sum, along with a bit of my parents hard earned worth after they passed, is now my little investment. This investment is a bit of security for my future.
This new proposal to end quarterly reports, may threaten that security for me and for others who depend on sincere, honest government workers who share respect for fellow Americans who have, with great effort and sacrifice served the wealthier population at low income wages, and managed to save for needs in the future.
On behalf of them and for myself, I hope for, ask for, all people in your department to help keep our savings safe.
Thank you all for your work, your service to all of us. May you be blessed with happiness and joy.

Sincerely,
Ms. Joyce Weaver
Lancaster County, Manheim Township
Pennsylvania

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jphclublake — Jun 22, 2026
Subject: S7-2026-15 Comment From: jphclublake Affiliation: Jun. 22, 2026 JWhy would you eliminate quarterly reporting? It is absolutely necessary to prevent fraud and abuse!
Joyce Hall
Retired Teacher

Sent from my T-Mobile 5G Device

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jpier81 — Jun 22, 2026
Subject: S7-2026-15 Comment From: jpier81 Affiliation: Jun. 22, 2026 My husband and I are retired. We have investments. If we can't keep track of them we have a larger chance of losing the money we built to live on in retirement. J pier

Sent from my Galaxy

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jsjacks2005 — Jun 22, 2026
Subject: S7-2026-15 Comment From: jsjacks2005 Affiliation: Jun. 22, 2026 Keep the reporting quarterly
John S. Jackson. ExxonMobil retired.

Sent from my Galaxy

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jstapko — Jun 22, 2026
Subject: S7-2026-15 Comment From: jstapko Affiliation: Jun. 22, 2026 Dear Sirs, Madams, going to a six months reporting system sounds like a money grab of our Hard Earned Dollars, a smoke screen to “ save money” by laying off employees, buying time to “cook the books” by keeping investors in the Dark. Please Stand up for the investors, vote to Keep it Quarterly. Thank you, John Stapko, Machinist at A-Trch Hydraulics, Baltimore MD.

Sent from my iPhone

JT C — Jun 22, 2026
Subject: S7-2026-15 Comment From: JT C Affiliation: Jun. 22, 2026 WE THE PEOPLE REQUIRE TRANSPARENCY. NO TO THIS!

Get Outlook for iOS

Juan Cruz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Juan Cruz Affiliation: Jun. 22, 2026 We must keep a close & transparent watch over those cimoanies that have taken our money to build or sustain their operations. 3 months is a adequate window into expenditures & operations & results; any longer and there is room for malfeasance.

Thank you, remember who you work for!

Sent from my iPhone

Juanette Butts — Jun 22, 2026
Subject: S7-2026-15 Comments From: Juanette Butts Affiliation: Jun. 22, 2026 Wall Street and the big financial gurus have no business hiding their activities from the public. We're already lied to and robbed blind at quarterly reporting. Things will be significantly worse if they don't have to expose what they're doing for six months at a time. As a retiree, I live on a fixed income. I don't have enough money to cover the expenses they place on us because they're lining their pockets.
J. A. Butts

Judi Kuntz — Jun 22, 2026

Subject: S7-2026-15 Comments From: Judi Kuntz Affiliation: Jun. 22, 2026 Absolutely not. This needs to remain quarterly. The only reason to move it bi-annually is to allow cover ups and fraud Do not change it!
Judith Siegal
VP of Product

Judith F. Hooker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Judith F. Hooker Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: My husband and I worked and did without necessities to raise our family up from dirt farmers
Your intent to block our access to what we managed through sacrifice seems threatening, cruel and totally unnecessary - except to benefit the already wealthy
Americans will not forgive this!!

Judith Reed — Jun 22, 2026
Subject: S7-2026-15 Comments From: Judith Reed Affiliation: Jun. 22, 2026 Quarterly has worked for a long time. It give the smaller investor a fair shot. Keep. Reporting quarterly.

Sent from my iPhone

Judy & Amy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Judy & Amy Affiliation: Jun. 22, 2026 The public has every right to know how publicly owned businesses are doing financially. Maintain quarterly reporting!
Judith Howard
Retired public health nurse - a public employee

Judy Affek — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Judy Affek Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Keep quarterlies,! Fraud is rampant and soke investors don't stand a chance. Please help protect us

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Judy Brocking — Jun 22, 2026
Subject: S7-2026-15 Comments From: Judy Brocking Affiliation: Jun. 22, 2026 Judy Brocking, jbofsbny@aol.com Seniors here. Why must the elite get everything handed to them while we're struggling? Please don't do this!!

Sent from my iPhone

Judy Cormier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Judy Cormier Affiliation: Jun. 22, 2026 I will not invest

publicly traded corporations that do not report quarterly.

Judy Cormier
Investor

Get Outlook for Android

Judy Druelinger — Jun 22, 2026
Subject: S7-2026-15 Comment From: Judy Druelinger Affiliation: Jun. 22, 2026 Keep the quarterly report.

Yahoo Mail: Search, Organize, Conquer

Judy Fanslow — Jun 22, 2026
Subject: S7-2026-15 Comment From: Judy Fanslow Affiliation: Jun. 22, 2026 I say absolutely not. You cannot do this to hardworking taxpayers or retirees. We are suffering enough right now. Quit thinking of yourselves.

Judy Gollehon — Jun 22, 2026
Subject: Quarterly From: Judy Gollehon Affiliation: Jun. 22, 2026 We need accountability, now more than ever. We need those accountable for the crimes to pay for those crimes. We bring up our children by these same rules. Therefore we need to show them that, regardless of age or wealth, those rules matter!

Judy Gollehon

Judy Mascolino — Jun 22, 2026
Subject: S7-2026-15 Comments From: Judy Mascolino Affiliation: Jun. 22, 2026 Please keep quarterly reports. Don’t give anyone the secrecy they want to cheat us!

Sent from my iPhone

JUDY MILLS — Jun 22, 2026
Subject: S7-2026-15 Comment From: JUDY MILLS Affiliation: Jun. 22, 2026 I see no reason to decrease the reporting requirement from quarterly to semiannual. Decreasing reporting requirements will allow those with bad intentions to take advantage of the system for longer periods of time without detection. In fact, perhaps reporting requirements should be increased. Where I worked, we prepared financials monthly. This allowed the Board and others to track and see trends; and react more timely to negative changes.

I 100% oppose changing the reporting required and ask that they be kept at quarterly.

Sent from my iPhone

Judy Mitchell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Judy Mitchell Affiliation: Jun. 22, 2026 Keep quarterly SEC reports. I will advise my clients to pull their money from the market if that happens. We all know there are insiders that know before we do how a company is going. You are setting up for the insiders to cash out and regular investors to get soaked. This is a travesty. And I will protect my clients.

Judy Oliver — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Judy Oliver Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
STOP the SEC from ruining retail investors opportunities with such new rules. No Truth or Transparency will kill the retail investors and your stock market. While SEC kills investing, it also kills the market except for elite, oliguards. Sad.

Judy Underwood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Judy Underwood Affiliation: Jun. 22, 2026 We need to be informed so that decisions can be made

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Juhnny Walker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Juhnny Walker Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
None

Juletta Aycock — Jun 22, 2026
Subject: S7-2026-15 Comments From: Juletta Aycock Affiliation: Jun. 22, 2026 Juletta Aycock, Widow of Vietnam Vet. MARRIED 54 years. My Title ‘Director of 1st Impressions’. Transparency needed at LEAST Quarterly! After what the government is trying to overrun our country with Data Centers (sneaking them in!!) I have no faith in anymore changes that we citizens have NO VOTE IN! Wake up, America!!!!!

Sent from my iPhone

Julia Arbanas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julia Arbanas Affiliation: Jun. 22, 2026 My name is Julia Arbanas, and I am a museum registrar. In this role, I make only $23 per hour, even with a master’s degree. I rely on quarterly reporting to make the best decisions for my retirement planning and

investing, using what limited resources I have to set myself up for success. This is essential for everyday workers like me.

Julia Grubb — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julia Grubb Affiliation: Jun. 22, 2026 Let us people know what is happening! It can't cost you any more to keep your report quarterly.

Julia Harpe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Julia Harpe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why would you go back to 1955 rules? I'm 75! This is Greed, greed and more greed! I worked hard for my money at 2.13 hour!! As a waitress! What little money I have , I have bought a home, lived within my means, invested a little in stocks, bonds....what right do you think you have to take my earned money away?? Greed? Please think about us folks that worked hard and try to save for old age....
Julia M Harpe
3137 1st Ave S Murrells inlet SC 29576

Julia King — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julia King Affiliation: Jun. 22, 2026 Please do not change our current reporting structure as we have all gotten used to this transparency. At a time when fraud is so rampant, I believe that this reduction in reporting will damage public trust in the SEC and would only add increased skepticism. This is not a necessary move, but one to decrease amount of work (which is already being done) and reduce costs (that are already being spent). There is no advantage to the public that you serve. Again, please do not change our current reporting structure

Kindest regards,

Julia

Julia Lohman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Julia Lohman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is unfair not to be totally transparent. in today's economy.

Julia Pepple — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Julia Pepple Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As someone who prepares quarterly financial reporting for a private equity firm in Chicago, IL, the cadence of quarterly reporting is invaluable for investors and institutions alike. While it may be slightly more costly and more time consuming, it is the only way for investors to actually know how their investments are performing. It is therefore the only way for investors to be able to make active

choices regarding their investments, as it gives them the power to redeem from investments, and holds companies accountable.

It is even more important for public companies to continue to be required to report on a quarterly basis, for both individual and institutional investors alike. In addition to accountability, quarterly reporting aids in transparency and trust between companies and their investors. Getting rid of quarterly reporting requirements would further erode trust in both public and private companies, in a landscape where investors are already becoming more risk-averse due to the state of the economy.

If companies want people to continue to give their money to riskier investments like publicly traded, private equity, and pre-IPO investments, we have to continue to hold them to the standard of quarterly reporting. Going to semi-annual or annual reporting would add chaos and uncertainty to an already uncertain field that has very real impacts to the lives of everyday people who choose to invest, for their retirement, their children, and their future.

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juliannadunn2 — Jun 22, 2026
Subject: S7-2026-15 Comment From: juliannadunn2 Affiliation: Jun. 22, 2026 The American public deserves quarterly reports on their stock holdings.
Julianna Dunn
Whitman, MA

Julianne Hoffman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Julianne Hoffman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Accountability is essential!!
Quarterly reporting must continue!

Julie Costa — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Costa Affiliation: Jun. 22, 2026 As a retiree who depends heavily on investment income, I strongly support more transparency and more information, not less! For individual investors, having quarterly reports is better than semiannual reports. We need to keep companies accountable to their investors not just the board and executives. The cost of preparing quarterly reports is minimal compared to the benefits provided to investors. Semiannual reports were tried before and it resulted in lower returns for investors. Julie Costa

Sent from my iPhone

Julie Dull — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julie Dull Affiliation: Jun. 22, 2026 This is ridiculous!!! That's why the 8k was invented. I do not want to see another Enron. And you let Bernie Madoff steal from people for DECADES. LOOK IT UP.

ATKINS IS A TRUMP TOOL!!

Sent from my iPhone

Julie Hart — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Hart Affiliation: Jun. 22, 2026 As a part of doing business, reports to the public are essential. The money that comes in to you comes from us. It is obvious that more and more the patron is being charged more and more and is providing less and less. As a business, it should be a set practice to provide quarterly updates.
It lets the world know what is happening now.
You can't whine about the workload and come off professional and truthful. Stop the pettiness and hire someone…. You have the money unless you are hiding something. Ridiculous

Sent from my iPhone

Julie Krieg — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Krieg Affiliation: Jun. 22, 2026 This is another bad idea from billionaires and corporations trying to fleece the tax payer. Enron taught us a lesson about how corrupt corporations and the wealthy people were not able to police themselves . The law was put into effect to monitor and rein in the people who were taking advantage of the public. Checks and balances must be put in place to make sure there are strict measures to monitor people who have access to privileged information and a system to keep their book keeping honest . Men wanting more power and money without checks in place have devastating results on our economy and the publics faith in our system will be broken . Good government means well placed laws to keep the governing body honest.

Julie Krieg — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Krieg Affiliation: Jun. 22, 2026 This is another bad idea from billionaires and corporations trying to fleece the tax payer. Enron taught us a lesson about how corrupt corporations and the wealthy people were not able to police themselves . The law was put into effect to monitor and rein in the people who were taking advantage of the public. Checks and balances must be put in place to make sure there are strict measures to monitor people who have access to privileged information and a system to keep their book keeping honest . Men wanting more power and money without checks in place have devastating results on our economy and the publics faith in our system will be broken . Good government means well placed laws to the governing body honest.

Julie Landry — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Julie Landry Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep quarterly disclosures as it enables the best decision making. It also keeps a problem being buried for too long.

Julie Loncarich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Loncarich Affiliation: Jun. 22, 2026 It should stay quarterly, that’s how seniors and normal people try to keep up with inflation. We will be losing income. If you want to change make monthly.

Get Outlook for iOS

Julie Mosher — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Mosher Affiliation: Jun. 22, 2026 I don't think the change from quarterly reporting to every six months is going to benefit the individual investor. It's a good thing for big businesses as it gives them opportunity to "fly under the radar" and partake in actions that would be legal if this change is made. In addition, the financial difficulties of some companies could be hidden and the possibility of fraudulent activity could occur. Don't give in to this change!

Julie Mosher-support associate (contractor)

Julie Mosher

Julie Ritter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Julie Ritter Affiliation: Jun. 22, 2026 KEEP the quarterly reporting on corporations.

Julie Sewell — Jun 22, 2026
Subject: S7-2026-15 From: Julie Sewell Affiliation: Jun. 22, 2026 You will hurt so many people by not having quarterly reports. If you kill off your citizens you will not have anyone to rule.

Julie Sherriff — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julie Sherriff Affiliation: Jun. 22, 2026 Enron. What is a better example?

We need quarterly repoŕts to keep up with our finances, especially since we are on a fixed income at our age.

Sent from my T-Mobile 5G Device
Get Outlook for Android

JULIE THOMAS — Jun 22, 2026
Subject: S7-2026-15 Comment From: JULIE THOMAS Affiliation: Jun. 22, 2026 I strongly oppose any proposal that would reduce or eliminate quarterly reporting requirements for publicly traded companies. As an individual investor, quarterly reports are one of the few tools I have to monitor the financial health and performance of the companies in which I invest.

Julie Thomas

Julie Williams — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julie Williams Affiliation: Jun. 22, 2026 Julie Williams, retired. We manage our own Ira investing and need as up to date information as possible.

Sent from my iPhone

Julien Trembley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Julien Trembley Affiliation: Jun. 22, 2026 Financial transparency is due everyone. Anyone who could either potentially invest or is already investing should have regular access to updated information. Investment is not just for insiders. This financial information should be public, regulated, required, and regular.

Sent from my iPhone

June Day — Jun 22, 2026
Subject: S7-2026-15 Comment From: June Day Affiliation: Jun. 22, 2026 June Day, retired marking strategist, keep quarterly reports quarterly. We need to keep companies accountable for how they are doing.

Sent from my iPhone

June Hopper — Jun 22, 2026
Subject: S7-2026-15 Comment From: June Hopper Affiliation: Jun. 22, 2026 Quarterly quarterly

Sent from my iPhone

June Picard — Jun 22, 2026
Subject: S7-2026-15 Comments From: June Picard Affiliation: Jun. 22, 2026 absolutely not acceptable, they should be required to be more transparent, not less. it is like hiring the fox to guard the henhouse. what could possibly go wrong?

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junior sailor — Jun 22, 2026
Subject: S7-2026-15 Comments From: junior sailor Affiliation: Jun. 22, 2026 Quarterly is necessary because 6 months is too long for companies that want to hide negative problems! Investors will lose confidence in companies that don't report quarterly.
Mitchell Liswith
602-944-6677

Justin Bernd — Jun 22, 2026
Subject: S7-2026-15 Comment From: Justin Bernd Affiliation: Jun. 22, 2026 Didn'twe go through a time where they didn't report and what happened.?We put requirements in place to keep greedy and corrupt people from stealing money and fin the regular people over... unless you all are taking money to pass this...

Justin Furlow — Jun 22, 2026
Subject: S7-2026-15 Comment From: Justin Furlow Affiliation: Jun. 22, 2026 Justin Furlow; teacher; I believe in accountability and oversight. Without those, corruption runs rampant. We have seen this in our nation's history and much more recent times. Lowering standards for companies in an age where information is so readily produced is unacceptable. When everything was pen and paper 100 years ago, this type of change might make sense. Now, it makes none at all other than to hide losses for an additional quarter. I have a state pension as well as a Roth IRA that are predicated on these stocks and companies being transparent for my future. Keep them reporting quarterly so they can be held responsible by stakeholders as they can make informed decisions about their holdings. If that doesn't appeal to someone, let's reverse this equation. Would these corporations like it if vendors didn't report their consumer sales on their products but twice a year? If the answer to that is no, then the answer to this should be no as that information helps the corporation make informed decisions. We as the public are demanding that same opportunity to make informed decisions.

Sent from my iPhone

Justine Tobin, Executive Representative and Founder, Tobin & Company Securities — Jun 22, 2026
101 SOUTH TRYON STREET
SUITE 2700
CHARLOTTE, NC 28230
p. 704-334-2772 tobinandcompany.com
June 22, 2026
Via Electronic Submission
Securities and Exchange Commission
Office of the Secretary
100 F Street, NE
Washington, DC 20549
Re: File No. S7 -2026 -15; Proposed Semi-A nnual Reporting
To the Commission:
I oppose the proposed amendments that would allow public companies to replace quarterly reporting with semi-annual reporting.
I submit this comment in my personal capacity as an individual trader and investor and as a

securities
and investment banking professional active in the private and public capital markets. I am the founder
and owner of Tobin & Company Securities LLC (TOBIN), a boutique broker-dealer that serves clients
and investors throughout the financial services industry, including as a managing broker-dealer for Reg
D private placement offerings. In our work, TOBIN advocates for and complies with SEC and FINRA
rules requiring clearer disclosure, better investor communication and greater transparency in markets that
are already less transparent than the public markets.
For that reason, I find proposal S7-2026-15 directionally wrong. Public companies have access to public
capital. Regular public reporting is part of that bargain.
As the Chief Compliance Officer of an SEC-registered and FINRA-member broker-dealer, I support
reducing unnecessary compliance burdens. There are many SEC compliance obligations that are costly,
duplicative or poorly designed. Those should be fixed. Quarterly financial reporting is not one of them.
All financial markets rely on timely information. Retail investors, including me, rely on quarterly reports
because we do not have the same access to management, proprietary research, alternative data, industry
consultants or analytic tools available to institutional investors. If required reporting becomes less
frequent, the information gap between ordinary investors and larger market participants will widen.
A six-month reporting cycle is too long in modern markets. In a world where share price is recorded to
the cent, rather than an eighth, and trading, market commentary and pricing information are available
nearly around the clock, material changes in liquidity, margins, debt, cash flow, inventory, credit Member FINRA/SIPC
conditions and business momentum can emerge quickly. Investors should not have to wait half a year
for financial statements from a public company.
A change to semi-annual reporting will not meaningfully increase the number of companies that choose
to go public. Companies do not avoid the public markets simply because they must prepare quarterly
reports. The obligations of being public include scrutiny, accountability and regular communication with
owners. The costs of being public are real, but quarterly reporting is not the burden that keeps sound
companies from accessing public capital. A company that seeks public capital should be prepared to
report to the public on a quarterly basis.
If proponents' concern is short-termism, less disclosure is not the remedy. Short-termism is addressed
through board discipline, management communication, long-term capital allocation and the fortitude to
follow a strategic plan even when earnings fluctuate and share prices are volatile. Public companies should
explain their long-term plans clearly and manage to those plans. Investors can be educated by consistent
communication. They should not be educated by silence.
The Commission should focus instead on making reporting easier for issuers to complete and less

daunting for investors to use. The SEC has already recognized the need to modernize legacy systems
such as EDGAR. That is the right direction to take. Even TOBIN, as a small broker-dealer, must access
and use EDGAR, and our experience has been unnecessarily difficult. In a prior comment letter, we described practical problems with EDGAR Next, including unclear instructions, opaque error messages,
file-format problems and design issues that impeded compliance rather than improved transparency.
The Commission should reduce needless reporting friction, not the amount of reporting available to investors.
Quarterly reporting supports investor protection, market discipline and sound corporate governance.
The public markets need more transparency, not less. I respectfully urge the Commission to not adopt
the proposed semi-annual reporting framework.
Thank you for the opportunity to comment on this proposal.
Respectfully submitted,
Justine Tobin
Executive Representative and Founder
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k long — Jun 22, 2026
Subject: S7-2026-15 Comment From: k long Affiliation: Jun. 22, 2026 Quarterly reporting is necessary to maintain the compliancy and accountability of records publicly!!! Keep the quarterly reports coming!

Sent from my iPhone

K N — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: K N Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15

this was bad before. It is bad now. Do not do this - the people don't want it.

K Nelson — Jun 22, 2026
Subject: S7-2026-15 From: K Nelson Affiliation: Jun. 22, 2026 We need more accountability not less. The American people have been stolen from for too long. If institutions want our trust and money they’re going to have to be more transparent, this reeks of cover up.
K. Nelson- retired -CA

K W — Jun 22, 2026
Subject: S7-2026-15 From: K W Affiliation: Jun. 22, 2026 Please, for the love of democracy and all that is fair and equitable, keep accountability quarterly. Thank you.

Sent from my iPhone

K W — Jun 22, 2026
Subject: S7-2026-15 From: K W Affiliation: Jun. 22, 2026 Please, for the love of democracy and all that is fair, keep accountability quarterly. Thank you.

Sent from my iPhone

K Wemmert — Jun 22, 2026
Subject: S7-2026-15 Comment From: K Wemmert Affiliation: Jun. 22, 2026 As a machinist in a company making hundreds of millions of dollars annually, I feel quarterly reporting keeps the company I work for honest with us as employees as well as all of our public stock holders. Changing these rules will hurt everyone.

Kacy Eaves — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kacy Eaves Affiliation: Jun. 22, 2026 It is outrageous to allow this rule to go through. More and more only the rich get "help"

Kacy C. Eaves Esq. 513-221-2856

text only 513 324 4877 for emergencies

Kali Carringer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kali Carringer Affiliation: Jun. 22, 2026 Kali Carringer, retired, I want to know that the stocks in my 2 annuities are transparent in their reporting.

Kam Gray — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kam Gray Affiliation: Jun. 22, 2026 As a Financial Professional, investment is already complicated enough to the average retail investor with many professionals who don't meet minimum meeting requirements with clients. If companies were also in the shadows for 6 months, transparency will suffer and ultimately, the average consumer, who back

in 1955 had a pension plan, but no longer has that safety net.

Kameron Thomas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kameron Thomas Affiliation: Jun. 22, 2026 My name is Kameron Thomas, and I am an IT Technician. Quarterly reporting must stay in place to keep fairness and transparency for all. It would be asinine to allow everyone else but the little guy a window into reports and would be a massive cut to public trust. With so much other legislation and policies being implemented or proposed across the nation that hurt everyday people, there does not need to be one more. Please seriously consider keeping it quarterly and keep with the status quo that does not negatively impact anything.

Thank you,
Kameron

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kandis wester — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: kandis wester Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
very bad idea ! do NOT allow this to happen PLEASE

Kandy Leath — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kandy Leath Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Every investor of any and all companies should and deserve to see detailed financial strengths, weaknesses, victories and defeats quarterly! Whether an investor is big or small, we investors, we the ppl have the right to see Quarterly in and outs of all companies should. We the ppl made you.. what are u trying to hide. Keep quarterly!

Kandy Murray — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kandy Murray Affiliation: Jun. 22, 2026 Why change what's been working for years? I vehemently vote against this proposal which would deny me information in a timely manner. I am a retired manager from AT&T and I watch my investments carefully as I don't want to run out of money before I die!
Sincerely,
Jacquelyn Murray
Retiree AT&T

Sent via the Samsung Galaxy A16 5G, an AT&T 5G smartphone
Get Outlook for Android

Kara Karr — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Kara Karr Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not end quarterly reporting. It is unfair to the public you serve.

Karen A. O'Brien (AKA KAVO) — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen A. O'Brien (AKA KAVO) Affiliation: Jun. 22, 2026 It’s a sick and corrupt idea. The people will come for you.

Karen Boulton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Boulton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commision:

Changing the reporting frequency of corporate earnings will only allow more cheating by "the big guys" against the everyday small investor!!

Karen Carter — Jun 22, 2026
Subject: S7-2026-15 From: Karen Carter Affiliation: Jun. 22, 2026 I think that not reported quarterly. Gives companies more time to commit fraud. And hide it , from the investors. I myself watch my quarterly reports and having a say in my account is important
to me. Thank you. K.C

Yahoo Mail: Search, Organize, Conquer

Karen Duncan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Duncan Affiliation: Jun. 22, 2026 No, do not let them go longer than 3 months. It would hurt the public's investments too much if a company is failing.

Karen Epps — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Epps Affiliation: Jun. 22, 2026 Why go back to something that didn’t work in the past! Stick with what works or come up with something better before any change is made.

Sent by Karen Epps

Karen Ferren — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Ferren Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: It really is important to read regular reports about the up and down of securities. At least the financial progress (up or down) of your own investments, but also just to know the general health of corporations, because their financial well being affects the whole countries well being.

Karen Fuhrhop — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Fuhrhop Affiliation: Jun. 22, 2026 Keep financial reporting quarterly.

Sent from my iPhone

Karen Hearring — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Hearring Affiliation: Jun. 22, 2026 Keep Full disclosure & Stop this Bull ****!!! Wake up, we're tired of being conned!!

Karen Herczegh — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Herczegh Affiliation: Jun. 22, 2026 As an investor, I am very interested in keeping these companies on the up and up. We have seen how easy it is for problems to sneak through with less oversight and transparency. Keep the reporting as it was determined after the Enron fiasco.

Sent from my iPhone

Karen Huggins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Huggins Affiliation: Jun. 22, 2026 Please keep Quarterly reports. Although retired, watching the reports matters to my investments and income.

Karen Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Johnson Affiliation: Jun. 22, 2026 Please keep the quarterly reporting requirements. Keep the companies responsible for letting investors know what is happening in time for investor decisions and actions.
Karen Johnson, retired

Karen Kerst — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Karen Kerst Affiliation: Jun. 22, 2026 KEEP quarterly reporting! This is our life savings and we deserve to be kept informed!

Karen Love — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Love Affiliation: Jun. 22, 2026 I'm Karen Love. I'm retired. Quarterly reporting must be kept. Without it, mistakes and hacking is less likely to be found. We need to rely on truthful, timely reports.

Karen M Huckeby — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen M Huckeby Affiliation: Jun. 22, 2026 I believe quarterly reporting keeps companies honest. Too much time for something to go unnoticed. Karen Huckeby, retired 404 Babbling Brook Dr
Virginia Beach, VA

Sent from AOL on Android

Karen Mandracchia — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Mandracchia Affiliation: Jun. 22, 2026 This needs to stop now ! I am sick and tired of the American people being taken advantage of!!!!

Sent from my iPhone

Karen Miller — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Miller Affiliation: Jun. 22, 2026 Quarterly reporting is important for investors to be properly timely notified of changes and issues. Too many protections are being rolled back to the benefit of busineses only!

KAREN MILLER — Jun 22, 2026
Subject: S7-2026-15 Comment From: KAREN MILLER Affiliation: Jun. 22, 2026 We WILL hold you accountable!

Karen Miller, Retired
Hatfield, PA 19440

Karen Moses — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Moses Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I find it a dangerous idea to eliminate quarterly reports. I read through these reports and make decisions based on them. As an investor, especially in times of fluctuation an unknown future with the administration, I demand that we continue having quarterly reports.
With all due respect, this is a terrible idea.
Karen Moses

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karen plank — Jun 22, 2026
Subject: S7-2026-15 Comments From: karen plank Affiliation: Jun. 22, 2026 Please stop the fear in investing, keep reports quarterly.
Thanks,
Ron Plank

Karen Powers — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Powers Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Reporting should be done quarterly, or even monthly.

Karen Reuter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Reuter Affiliation: Jun. 22, 2026 Quarterly reports are essential. They offer protections for those who have little control over how their investments are treated. These quarterly reports are important and must be enforced. Do not change these protections.

Sent from my iPhone

Karen Rex — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Rex Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is necessary. It needs to be required by the SEC always. Investors need current information about their investments on a regular basis.

Karen Rothery — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Rothery Affiliation: Jun. 22, 2026 Please keep quarterly !#47 has decimated our economy beyond belief! NO MORE!!!!

Karen Rovnak — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Rovnak Affiliation: Jun. 22, 2026 You need to keep the quarterly reporting. This is incredibly important to the investors and maintaining the integrity of companies. Please don't take this away. Thank you, Karen Rovnak

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Karen Schulte — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Schulte Affiliation: Jun. 22, 2026 Karen Schulte, private investor
Keep quartely reporting-help keep CEO’s more honest!

Karen Schulte

schulte.kj@gmail.com

Karen Tratiak — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karen Tratiak Affiliation: Jun. 22, 2026 I am against making it any easier for companies to defraud consumers and the average investors. Please keep quarterly disclosure.
K. Tratiak, Concerned Citizen

Yahoo Mail: Search, Organize, Conquer

Karen Valentine — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karen Valentine Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I don't think any changes in current rule S7-2026-15 are needed. I need the same updates and info I have been receiving. Different doesn't equal better, particularly if it means small investors cannot get the information they need.

Karen Villanova Ward — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Villanova Ward Affiliation: Jun. 22, 2026 My name is Karen L Ward. I am a Retired Production Associate at BMW Manufacturing. Keeping this reporting quarterly is in the best interest of the public and stock holders. I am against this because I rely on these reports to keep abreast of my retirement fund as well as any changes in my current portfolio that should be addressed. Thank you for the opportunity to comment.

Sent from my Galaxy

Karen Williams — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karen Williams Affiliation: Jun. 22, 2026 Quarterly reporting is best: it's the most comprehensive & transparent & will protect investors and brokers. There's no legitimate reason to change this. If it ain't broken, don't fix it. Teacher/Investor

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Karin Hartin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karin Hartin Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY!!!

Karin Moseley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karin Moseley Affiliation: Jun. 22, 2026 In a world of instant global transactions - this is NO time to reduce the reporting!

QUARTERLY REPORTING IS MINIMAL NOT EXCESSIVE REPORTING IN 2026 !!!!

Stop the thieves … it's probably too late but try to stop the thieves anyway!!!!!

Sent from my iPhone

Karina A. Mirsky — Jun 22, 2026
Subject: File No. S7-2026-15 From: Karina A. Mirsky Re: File No. S7-2026-15 To the Securities and Exchange Commission: I am writing as an individual investor to oppose the proposal allowing public companies to replace quarterly reporting with semiannual reporting. My primary concern is transparency and equal access to information. Public markets function best when all investors have access to timely, standardized information about the companies in which they invest. Quarterly reporting helps create a more level playing field by ensuring that retail investors receive regular updates on company performance rather than relying on rumors, selective communications, analyst interpretations, or information that may be more accessible to large institutional investors. As an individual investor, I do not have access to the resources available to major financial institutions. I rely on publicly available disclosures to make informed decisions. Reducing the frequency of required reporting would increase the information gap between ordinary investors and those with greater financial and informational advantages. Quarterly reporting is not merely a compliance exercise. It is a cornerstone of transparency, accountability, and trust in U.S. capital markets. Investors provide capital to public companies with the expectation that those companies will communicate their performance on a regular basis. Less frequent reporting weakens that relationship and reduces the visibility investors have into changing business conditions. The strength of U.S. markets has long rested on robust disclosure standards. I believe maintaining mandatory quarterly reporting requirements serves investors, supports market confidence, and promotes fairness for participants of all sizes. For these reasons, I respectfully urge the Commission to retain quarterly reporting requirements and reject the proposed semiannual reporting option. Thank you for your consideration. Sincerely, Karina Mirsky Michigan

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Karl Blasius — Jun 22, 2026
Subject: S7-2026-15 Comment From: Karl Blasius Affiliation: Jun. 22, 2026 Markets are so much more volatile today that financial reporting changes should be in the direction of more frequent! I prefer no change to quarterly reporting.
Karl Blasius

Karl Knutson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Karl Knutson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Rather than restrictions on information to common people put BAN on politicians until they leave

office.

Karla Lambert36 — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karla Lambert36 Affiliation: Jun. 22, 2026 Regular submission of documentation keeps legitimacy and accountability alive in business and commerce. Allowance of dark time only increases the will and desire to commit atrocity.

Karlen Sanberg — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karlen Sanberg Affiliation: Jun. 22, 2026 Keep the quarterly reporting. There's enough criminal activity all the way to the top without giving these ****s more time to screw everyone.

Karma Was Here — Jun 22, 2026
Subject: S7-2026-15 Comments From: Karma Was Here Affiliation: Jun. 22, 2026 I'm so sick of all the fraud costing the average American taxpayer more money and companies profit from their abuse of power. Don't ley this happen.
Tessa DuBarton

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karo — Jun 22, 2026
Subject: S7-2026-15 Comment From: karo Affiliation: Jun. 22, 2026 Absolutely not! Sarbanes-Oxley was created for a very good reason and companies still use creative accounting to manipulate the perception of their companies' financial position. Six months
is completely ridiculous. But this administration only caters to corporate America. Wait till all the talent leaves the US to prosper somewhere that it will actually be possible! I'm planning on it. Already working on my EU citizenship because the US is so
thoroughly corrupted after 18 months of trump. That lowercase t is meant to disrespect a criminal!

Yahoo Mail: Search, Organize, Conquer

Kasia Elerath — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kasia Elerath Affiliation: Jun. 22, 2026 This sounds very harmful to the people of the country who are supporting and investing in these companies. Do not approve this change.

Kasia

Kat Petell — Jun 22, 2026
Subject: Quarterly Reports From: Kat Petell Affiliation: Jun. 22, 2026 You need to keep the quarterly reporting to keep them honest! Too much can slip thru on a semiannual report!! Too many ways for CEO's to be dishonest now without helping them by changing it!

As a Native American I know all too well give ELITES an inch they take a mile. Our Corruption in America NEEDS to Stop not ENCOURAGE thru relaxed reporting times!
K Petell
Salesmanger.

Kate Baker Tilton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kate Baker Tilton Affiliation: Jun. 22, 2026 Kate Tilton, retired, living on SS and investments. Investors have a right to know.

Kate Hart — Jun 22, 2026
Subject: S7-2026-15 From: Kate Hart Affiliation: Jun. 22, 2026 We should be holding white criminals accountable. Please continue the current requirements.

Thank you,
Kelly Hairgrove

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kate tannenbaum — Jun 22, 2026
Subject: S7-2026-15 Comments From: kate tannenbaum Affiliation: Jun. 22, 2026 Why would this even be considered? Corporations have many other ways to pillage Americans' life savings without adding yet another method.

Katheran & Bill Lawens — Jun 22, 2026
Subject: S7-2026-15 Comment From: Katheran & Bill Lawens Affiliation: Jun. 22, 2026 Sec must retain quarterly reports. To do otherwise gives them an open door for fraud!

Sent from my iPhone

Katherin STONE — Jun 22, 2026
Subject: S7-2026-15 From: Katherin STONE Affiliation: Jun. 22, 2026 A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?
Katherin Stone RN ROSEBURG OREGON
I want my corporations honest, open, and prison fearing. I want to know where my investment went. It is just good business.
America needs good business now more than ever.

Get Outlook for Android

Katherine Augustine — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Augustine Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
After 22 years as an attorney and director in compliance and risk management, it's obvious that this lack of quarterly disclosure being considered will hurt investors. I'm shocked the SEC would even consider this! Please reconsider this change!

Katherine Benker-Boral — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Benker-Boral Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am writing in implore you against allowing public companies hide vital information about their financial health. We need more oversight, regulation and transparency, not less. Wall Streets predatory practices continue to harm Main Street. Giving big cooperations even more power to rob from the public is the absolute wrong direction. This is reckless and a complete abandonment of duty of "protecting investors, maintaining fair and efficient markets, and facilitating capital formation". Letting Wall Street hide their numbers for 6 months is a miscarriage of justice and the SEC's responsibility. Please vote against Rule S7-2026-15.
Thank you

Katherine Brown — Jun 22, 2026
Subject: S7-2026-15 Comments From: Katherine Brown Affiliation: Jun. 22, 2026 Quarterly reporting is essential. Without it there are too many that could(would) be ignored. The public and shareholders and donors could very well be swindled. Our transparency president wants everything shielded. That is a big fat no.

Katherine Dunnington — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Dunnington Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As an investor and participant in yhe market having quarterly reporting and information is important gor making informed investment decisions both for myself and for the plan administrators, analysts and fund managers. Too much can change in 6 months, especially with the advent of AI and we should be seeking more real time information not less!

Katherine Endacott — Jun 22, 2026
Subject: S7-2026-15 Comments From: Katherine Endacott Affiliation: Jun. 22, 2026 We need accountability and timely information. Quarterly reports are an absolute necessity. I an a former CEO, now retired, of a privately held company. My investors and shareholders received monthly reports.
Katherine Endacott

Katherine Endacott
katherine.endacott@gmail.com

402 770 8331

Katherine Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Katherine Johnson Affiliation: Jun. 22, 2026 Keep quarterly reports

Sent from my iPhone

Katherine Lusk — Jun 22, 2026
Subject: S7-2026-15 Comments From: Katherine Lusk Affiliation: Jun. 22, 2026 I've traded stocks for years! Quarterly reports are important to stockholders. Too much can happen in 1 month, let alone 6! If it's too much for a CFO to file a report quarterly, he should find a different job!
Katherine Lusk, Retired

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katherine McNair — Jun 22, 2026
Subject: S7-2026-15 Comments From: katherine McNair Affiliation: Jun. 22, 2026 Wall Street needs to be watched. Quarterly reporting is necessary to maintain fair trading, etc. please do not cut back guidelines for Wall Street.

Yahoo Mail: Search, Organize, Conquer

Katherine Sandman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Katherine Sandman Affiliation: Jun. 22, 2026 I'm not even invested in the stock market but this is OUTRAGEOUS!!! Don't you CONTROL enough already?? Stop this nonsense!!

Katheryn Gregory — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Katheryn Gregory Affiliation: Jun. 22, 2026 Katie Hutchings, SC — I support keeping quaterly reporting. Companies are being caught and fined even with quarterly reporting - to decrease reporting requirements will only increase the opportunity to hide poor decisions and risk taking. I lived through Enron's cooking the books and the more strict requirements following their demise. The extra reporting requirements on a quarterly basis provide security for the average investor. Please stop favoring the corporations and billionaires and protect the rest of us!

Sent from my iPhone

Kathi Eilers — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathi Eilers Affiliation: Jun. 22, 2026 Quarterly reports are essential to all shareholders. Transparency is a benefit to all. Why are we trying to hold information

from the owners? This can only lead to more deception than we already have. People who make business decisions look at monthly weekly daily hourly and real time data. I don't trust my decisions if I don't have my data. The reporting requirements are not too much administrative work. They companies will have and use the reports themselves. They don't want to share then stay private!

Kathleen Eilers
MN
Sent from my iPad

Kathleen Browning — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Browning Affiliation: Jun. 22, 2026 At whose behest is this rule change being proposed?! In light of the corruption and lawlessness of the current regime, quarterly reporting and accountability by the SEC must be retained, sanctified even.

Kathleen Browning
Farmington, New Mexico

Kathleen Card — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Card Affiliation: Jun. 22, 2026 Full disclosure each month!

Kathleen Elam — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Elam Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency in everything is important. Quarterly disclosures over only every 6 months are vital information to make better investment decisions. This may shy away many from trading.

Kathleen Fraser — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Fraser Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is unacceptable that you want to stop your quarterly reporting, potentially allowing companies to hide important information that could hurt our portfolios.
We the people demand transparency, and this is unacceptable

Kathleen Grant — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Grant Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are important to investors. I am a small investor trying to build a retirement package, those reports help me to make informed decisions. Please stand on the side of investors and require these reports.
Thank you,
K. Grant

Kathleen Heinrich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathleen Heinrich Affiliation: Jun. 22, 2026 Cutting transparency in financial institutions harms everyone but the top percent. This sounds like a quiet monopoly scheme to reduce “normal” or small investors from being a part of the market. As a teacher, small investments are the only thing that will allow a survivable retirement. When those investments are not made with clear, up to date information, I will be cut out by loss. Handing over tools for less accountability from businesses is a HUGE mistake.
Sincerely concerned,
Kathleen Heinrich

Sent from

Kathleen Hunter — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Hunter Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: This action olacks integrity. do you still have integrity or are you shedding what bit you have?

Kathleen McKown — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen McKown Affiliation: Jun. 22, 2026 Please keep requiring quarterly reporting from public corporations. Investors need to know and understand the information and the public needs to be aware of the status of these organizations.
Kathleen McKown, retired financial professional and investor.

Sent from my iPad

Kathleen Mersinger — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathleen Mersinger Affiliation: Jun. 22, 2026 Keep the quarterly report. There is no reason to go backwards!

K.Mersinger, retired clinical laboratory diagnostic manager and relying on my investment portfolio to give me a decent income I worked very hard to earn!

Kathleen OBrien — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen OBrien Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As investors, we need timely and accurate information on how the companies we invest are doing. It is our right to know how the financials of the businesses are being managed. Changing the rule from quarterly to semiannually is absolutely unacceptable and must not happen.

Kathleen Osinski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Osinski Affiliation: Jun. 22, 2026 Kathy O retired teacher. Please do not move to semi-annual reporting of financial information by corporations and businesses. The information provided quarterly has helped my retirement investment decisions has helped me know when to move money before a large loss occurs. I have seen the difference in earnings between quarterly and semi- annual reports, making more money with the quarterly reporting.

Sent from my iPhone

Kathleen Quinn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Quinn Affiliation: Jun. 22, 2026 I have worked in banking for most of my career. Our markets are being manipulated by the administration and billionaires. It is blatant! The SEC needs quarterly reporting as stated in the regulations of the market. The insider trading is out of control and needs to stop! Every 6 months gives too much time to the corruption of the administration that will continue to manipulate the market. Regulations were made for a reason and it is not to pad the pockets of billionaires of the world. The SEC needs to investigate this corruption because America is watching! Quarterly Reports are needed!

Kathleen Rosenkoetter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Rosenkoetter Affiliation: Jun. 22, 2026 How MANY MORE WAYS. Are you trying to find for the rich and elected officials to hide money!! STOP IT

Kathleen Sweeney — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathleen Sweeney Affiliation: Jun. 22, 2026 Kathleen Sweeney, lawyer. Quarterly reporting keeps corporate governance and operations more Transparent which impacts the success of
My portfolio

Kathleen M. Sweeney

Kathleen Yohn — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kathleen Yohn Affiliation: Jun. 22, 2026 I am Kathleen Yohn, a retired Special Education professional residing in Germantown, OH. My husband and I prepared well for retirement by building financial portfolios together that, at the time of our retirement, should provide good financial protection for us for decades. I fear the administration's proposal to allow public companies to return to filing semi-annual earnings reports could put our savings in jeopardy. From 1955-1970 the SEC allowed public companies to report semi-annually to disastrous results. In 1970 the SEC mandated quarterly reporting again, and the market valuations have been climbing ever since. While other factors obviously impact the market, a correlation

between quarterly reporting and a healthier stock market seems clear. Please DO NOT jeopardize our hard-earned retirement. We earned it, we prepared well, and we deserve to have it remain secure in our senior years.

Kathy Yohn-Weaver

kyohn9441@gmail.com

"it's not being at the top of the mountain that matters--it's the trail you choose to get there"

Kathryn A Juhl — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathryn A Juhl Affiliation: Jun. 22, 2026 Quarterly reporting Nothing less
End of conversation

Sent from my iPhone

Kathryn Bouchard — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Bouchard Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stop running a welfare state for billionaires! Protect every day investors by mandating quarterly earnings reports!

Kathryn Calkins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathryn Calkins Affiliation: Jun. 22, 2026 Stop it. Support America instead of destroy it

Sent from my iPhone

Kathryn Cvelbar — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Cvelbar Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The rules of accountability were put in place for a reason.
The ordinary investor should be able to keep a breast of how their investments are performing. Not be kept in the dark.
Less accountability means more opportunity for imbezzelment.

Kathryn Egli — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Kathryn Egli Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not cut off the vital information we need to make decisions about or investments! It is like a rug being go pulled out from underneath our feet to ask us to accept this change in reporting. We have made decisions on this reporting and now you feel we don't need it. That is wrong to take away vital information for what are decisions to buy or hold or sell an investment. You must give the investors, lawmakers and analyst time to evaluate this Huge decision. If this information is taken away you need to give us time to reevaluate our portfolio. I do not understand how you can make a change like this without serious damage to investors. Without proper notice we could loose value if our investment at the SEC's whim. We did not sign up for this and someone better wake up to travesty of this short sided vision.

KATHRYN GOETZ — Jun 22, 2026
Subject: S7-2026-15 From: KATHRYN GOETZ Affiliation: Jun. 22, 2026 I request that you keep the quarterly reporting for CEO’s to protect my investments that protect me in my retirement years from poverty and homelessness. I depend on those investments to be protected. A change in reportingcould cause another Enron disaster. You are our watchdog. Do your job with integrity.

Sent from my iPad

Kathryn McCannon retired — Jun 22, 2026
Subject: File No. S7-2026-15 From: Kathryn McCannon Kathryn McCannon Retired. It is important to know and keep up with what is happening in today economy. With all the president is doing, I'm sorry but everyone needs to watch their backs and their money.

Kathryn Russell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathryn Russell Affiliation: Jun. 22, 2026 This is crazy! Big companies prosper while small companies go under... so not fair. I can't believe someone thoughts this was a good idea. KEEP IT QUARTERLY!!!!

Kathy Adams — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Adams Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Retail investors like my husband and I, need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Kathy Betsinger — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Betsinger Affiliation: Jun. 22, 2026 Trump has already lined his pockets and the pockets of overly rich and greedy, who will
never think they have enough. It’s way overdue to do what’s best for the average citizens of this

country!

Sent from my iPhone

Kathy Boston — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathy Boston Affiliation: Jun. 22, 2026 Keep things quarterly! Don't forget about Enron!
Kathy Boston, retired stockbroker

Kathy DeAngelo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy DeAngelo Affiliation: Jun. 22, 2026 My name is Kathy DeAngelo, a retired homeowner living in upstate NY. The last thing we need to be worried about is making it easier for companies who are only worried about their own corporate financial health. The public NEEDS and deserves continued quarterly reporting to be able to watch for problems with their investments and unethical activities before it’s too late. We need MORE transparency not LESS! Stop this nonsense now.

Kathy Deaton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Deaton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not change the policy or change the oversight and don't make it less. The oversight is vital to everyday investors. Thanks.

Kathy Fruge — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathy Fruge Affiliation: Jun. 22, 2026 Anything but quarterly reporting will lead to blatant corruption by big corporations.

Kathy Fruge

Kathy Hromadka — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Hromadka Affiliation: Jun. 22, 2026 Just a retired critical care nurse. I need quarterly information to help me make informed decisions. Thank you.

Kathy Jagodnik — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathy Jagodnik Affiliation: Jun. 22, 2026 Seems like cutting corners for the quarterly reporting only benefits the Big Boys. Transparency is the HONORABLE thing to do. So be Honorable!!..not deceptive and GREEDY

Kathy Mangiola — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Mangiola Affiliation: Jun. 22, 2026 Reporting by companies should be kept quarterly. Don't wreck what the middle class has saved for their retirement by changing the law. There's so much stuff against us in terms of trying to have a decent retirement that we don't need the SEC doing this also.

Kathy McReynolds — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy McReynolds Affiliation: Jun. 22, 2026 Opening the door for more fraud and corruption. Not fair to the everyday stockholders. Please do not allow this change and honestly with all the corruption not sure why we are not requiring monthly reporting.

KATHY MUSIC - BENTZIN — Jun 22, 2026
Subject: S7-2026-15 Comments From: KATHY MUSIC - BENTZIN Affiliation: Jun. 22, 2026 THAT'S INSANE!! ONE COULD LOSE WITHOUT KNOWING IT!!?!!

Sent from my iPhone

Kathy Nicholson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Nicholson Affiliation: Jun. 22, 2026 The quarterly reporting was started to prevent another Enron from happening. Why would we change it? Do we expect the Honor System to work?

Kathy Omaits — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Omaits Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: keep the information to the account holders for transparency and accountability. For truth. It reminds to keep aware of where your money is. It is a small part of a guardrail to stop the uncontrolled corruption .

Kathy Spain — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Spain Affiliation: Jun. 22, 2026 This is just wrong. Do better

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Kathy Sullivan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kathy Sullivan Affiliation: Jun. 22, 2026 Stop trying to fix what isn't broken. Keep Quarterly reporting.

Kathy Sullivan retired from BPSD

Kathy Taylor — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kathy Taylor Affiliation: Jun. 22, 2026 Please leave things at reporting quarterly. That's best for us investors. Thank you.

Kathy Wolford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kathy Wolford Affiliation: Jun. 22, 2026 Please keep quarterly reporting. Companies and investors alike have done very well with the quarterly reporting system, better than before it was implemented. Changing it back invites corruption. Please keep what we have. Thank you.

Kathy Wolford
Retired Teacher With Investments

Katrinia Perkins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Katrinia Perkins Affiliation: Jun. 22, 2026 This matters after working for nothing in AMERICA., $20 is not a great job but everything is expensive 👌😞 which allows people to steal from us, for instance MCComb Mississippi police CHEIF Garland Ward used my adopted fathers life with my mom's dad, my grandfather George living in Mississippi and got his nephew Chivarius Ward in the NFL,
WITH STEALING MY IDENTITY, AND IM SURE THE NFL KNEW THESE FACTORS AND FACTS. NOBODY HELPED ME AND I JUST DOLLOWED AND EEAD UP ON SOME STUDF AND REALIZED THAT THE POKICE AND GOVERNMENT WERE TRYING RO ASSASSINATE myself and my kids and grandbaby for my Shell Oil Road PIPELINE. I keep a gun with me because if I have to kill me some cops, they will be dying and Imma call the police and let them know I had to kill these people to save my life or others with me.
Yes I am preparing and making my own personal bombs for anyone who tries.
Phillip MCSPADDEN was one of your lawyers and That's Why Michael Brown is dead for trying to steal and betray the Government.
Garland Ward and the POLICE IS LIVING IN MY HOME @806 N MAGNOLIA STREET, MCCOMB MISSISSIPPI,
I WAS BORN IN THE PROPERTY APRIL 10, 1971.
SO WHO ACTUALLY MURDERED MICHAEL BROWN?
WAS HIS MOTHER INVOLVED AND THEY (THE POLICE-PHYLLIS/CALVIN LUMPKIN ON DESOTO STREET IN MCCOMB MISSISSIPPI PLOTTED OUR MURDERS.

GOD
DONT
LIKE
UGLY

KATRINIA PERKINS Adopted by Melvin and Elaine Hampton. Are you gonna go recover my Mother's and fathers life or working and building musical group and music as well, Bernard/Elaine Williams of the @Williams Brothers Gospel Group?
Who working in your SEC JELPED MURDER MICHAEL BROWN AND TRIED TO KILL US?

I NEED ANSWERS RIGHT NOW AND MY DEEDS AND TITLE IN MY HAND WITH AUDITING

MISSISSIPPI.

OBVIOUSLY
THE SEC DOESNT CARE OR INVOLVED.

Katy Allen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Katy Allen Affiliation: Jun. 22, 2026 Please keep quarterly reporting so that investors are informed about a company's performance and can make informed decisions. I am a retiree and except for Social Security, live off of my investments in the stock market. I need to be apprised of performance so that I can make wise decisions. I don't think this is a burden to corporations since we, the shareholders, are owners.

Sent from my iPhone

Katy Scudieri — Jun 22, 2026
Subject: S7-2026-15 Comment From: Katy Scudieri Affiliation: Jun. 22, 2026 Keep it as is. Do not cut it to 6 months.

Katz Stack — Jun 22, 2026
Subject: S7-2026-15 Comments From: Katz Stack Affiliation: Jun. 22, 2026 I want quarterly, signed reporting. I want penalties for signing lies. Stop smashing the little people.

Kavan Cooney — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kavan Cooney Affiliation: Jun. 22, 2026 It's in place to keep order so that big companies can be held accountable
Kavan
Health Care worker

My parents are constantly having to look at their portfolio, if big companies can manipulate stocks more for capital gain. Allowing big corporations to manipulate earrings puts all hard working Americans at risk. Americans who've worked their entire lives for a retirement and believed in their county don't deserve have what they've worked for stolen from them for corporate gains. I worry, especially those like my parents on a fixed income. Stop big corporations from manipulating stocks for private gain, enforce the law upon those embezzling and stealing from hard working Americans !

Kavonna K — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kavonna K Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I know this may not make a difference but it's my responsibility to my children and other citizens of this great nation. Please do not block the release of quarterly disclosures, we have enough fraud

going on in this country. Let's keep the companies accountable and operating legally.

Kay Jopling — Jun 22, 2026
Subject: S7-2026-15 From: Kay Jopling Affiliation: Jun. 22, 2026 Absolutely not! Accountability is not a character flaw! It’s designed to protect them as much as it protects us.

Sent from my iPhone

Kay Jopling — Jun 22, 2026
Subject: S7-2026-15 From: Kay Jopling Affiliation: Jun. 22, 2026 Absolutely not! Accountability is not a character flaw! It’s designed to protect them as much as it protects us. It has seemed to me, in the past few years, that damage can be done in record time when there are gaps in revealing monetary gains, particularly when it is in their best interest to, not ours.

Sent from my iPhone

Kay Payne — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kay Payne Affiliation: Jun. 22, 2026 Ethically this is outrageous!😡 This leaves the average investor completely in the dark- perhaps even holding on to stocks spiraling downward until they become worthless. Meanwhile, the major investors will most certainly be warned (even though the average investor won’t), so they can dump any losing stock before it hits rock bottom and buy any promising one while it is cheap.

Sent from my iPhone

Kayla Coe — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kayla Coe Affiliation: Jun. 22, 2026 We need to know quarterly about things in order to see what is happening. To have to wait 6 months doesn’t give the knowledge and/or time in many cases.

Sent from my iPad

Kaylon Forsyth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kaylon Forsyth Affiliation: Jun. 22, 2026 Kaylon Forsyth, Psychiatric Technician

It's important for transparency and honesty

KC Park — Jun 22, 2026
Subject: S7-2026-15 Comment From: KC Park Affiliation: Jun. 22, 2026 I, as an American investor,

want to have quarterly reports. Let's keep it that way!

Keisha Wright — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Keisha Wright Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
How is the a good idea? This will only hurt the public and allow corporations to hide facts that investors need to make a sound decision. This is not in the best interest of anyone and you should be protecting the public and not adding fear.

Keith Jones — Jun 22, 2026
Subject: S7-2026-15 Comment From: Keith Jones Affiliation: Jun. 22, 2026 Keep it

Sent from my iPhone

Keith Perrillo — Jun 22, 2026
Subject: S7-2026-15 From: Keith Perrillo Affiliation: Jun. 22, 2026 Keith, Retired, AZ, Stop a potential 6month black out! You tell me what benefits I will receive as an investor?

Keith Perry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Keith Perry Affiliation: Jun. 22, 2026 Please do not allow buisnesses who are public companies or companies that allow for individual investors to go “under the radar” for any period of time —-ever. Investors and the public should be ENTITLED to monitor these companies behavior. No more backroom or smoke screen deals should be allowed. Keep buisnesses honest and public!

Keith Stark — Jun 22, 2026
Subject: S7-2026-15 Comment From: Keith Stark Affiliation: Jun. 22, 2026 This change is a total travesty.
Protect the individuals and account holders. No change to quarterly reporting !!!
Keith Stark
919 616-1113
kstark413@gmail.com

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kellee dougherty — Jun 22, 2026
Subject: S7-2026-15 Comment From: kellee dougherty Affiliation: Jun. 22, 2026 Keep the quarterly report.

Kellee Dougherty

Sent from my iPad

Kelley Bowman — Jun 22, 2026
Subject: S7-2026-15 From: Kelley Bowman Affiliation: Jun. 22, 2026 Anytime the government allows wider gaps in reporting the lies get bigger. Don't tell American's that petty theft is more important to prosecute than Big Money fraud!!

Kellie — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kellie Affiliation: Jun. 22, 2026 Keep reporting it quarterly!

Kelly Fash — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kelly Fash Affiliation: Jun. 22, 2026 Keep Quarterly reporting going!! Too easy to "fudge" the books!!!! We are seeing higher prices on so many things!!! Seniors, on a fixed income, which I'm one of, need to be CONSIDERED!!!! Why change what's been working for decades??? Taxes, paid Quarterly, ,6 months could hurt! Especially if there's a tropical storm, Hurricane, other natural disasters!!!! Strikes!!! C'mon, be reasonable!! Thank you!!!

Kelly Lennon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kelly Lennon Affiliation: Jun. 22, 2026 CEOs need to certify and report quarterly. Please thwart insider manipulations. Protect the public!

Sent from my iPhone

Kelly Wade — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kelly Wade Affiliation: Jun. 22, 2026 Quarterly reporting and its associated transparency is important to me! Our investments fuel businesses and the economy - don’t keep important info from us.
Kelly Wade
Administrative Assistant

Sent from my iPhone

Ken Alongi — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ken Alongi Affiliation: Jun. 22, 2026 Please keep quarterly reporting. Reporting only six months is not enough time to react to changes in the market.

Kenneth Alongi

Sent from my iPhone

Ken Archer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ken Archer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Individual, as well as institutional investors, rely on transparency with publicly traded companies. Maintaining quarterly reporting cycle provides investors with important financial and market insights, can confront rumors, and show relevant results that builds confidence in company valuations. Without this delivery, this can create panic and distrust, further leading to a loss of investor confidence. Please maintain the quarterly filing and reporting cycle that has been established and maintained for so long.

Ken Draper — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ken Draper Affiliation: Jun. 22, 2026 keep the quarterly reporting to help sort out criminal behavior and assets

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Ken Goldman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ken Goldman Affiliation: Jun. 22, 2026 I am a three time public company CFO. Although quarterly reporting took a lot of time and effort and was costly, I believe it is imperative to continue the practice so that investors can make informed decisions. Without it, investors are just guessing as to the financial results of a company's operations. This makes absolutely no sense. It will allow too much opportunity for fraud. There is absolutely zero justification for making such a change.

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ken gulledge — Jun 22, 2026
Subject: S7-2026-15 Comment From: ken gulledge Affiliation: Jun. 22, 2026 Keep it like it is!

Get Outlook for iOS

Ken Ragan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ken Ragan Affiliation: Jun. 22, 2026 Need to KEEP IT AS IS, or Require Monthly verification!
Sounds like someone is trying to buy time to cover some Illegal activities already in progress! I recommend an IMMEDIATE Audit and Investigation of all those purposing the change to 6 months, and all the Accounts they are associated with. Ken Ragan 88kr71@gmail.com Concord N.C.

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ken rahilly — Jun 22, 2026
Subject: S7-2026-15 Comments From: ken rahilly Affiliation: Jun. 22, 2026 I have worked in finance and if for close to forty years. Software has improved SO much that full financial consolidations and reporting can be achieved in minutes rather than WEEKS. The only reason to reduce the

requirements is to enable fraud. It severely reduces data points for detecting revealing fraud. Time frame should be increased to monthly rather than reduced

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Kendall R — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kendall R Affiliation: Jun. 22, 2026 The fifties are history. Rolling back reporting now only benefits those wishing to circumvent the system.

Kenley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kenley Affiliation: Jun. 22, 2026 Public trading requires public information. I'm a logistics specialist, so I know how important having that right information is. Keep the quarterly report.

I might go so far as to say the quarterly report is necessary to secure the blessings of liberty for our posterity.

Best,
Kenley Borgerson

Kenneth Fiedler — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kenneth Fiedler Affiliation: Jun. 22, 2026 Kenneth Fiedler - retired - keep quarterly reporting - so t will be able to keep an eye on our portfolio. Thank you 🙏🙏🙏

Kenneth Fitzgerald — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Fitzgerald Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly financial statements are essential for retail investors to make informed decisions. By reducing the frequency of publicly required statements, knowledge will surely be transferred illegally resulting in insider trading that steals money from American workers investment/retirement accounts. It also makes the public more vulnerable to manipulation from executives and media, since there is such a long lag between communications and reports being released that can verify them.

Kenneth Fomberstein — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kenneth Fomberstein Affiliation: Jun. 22, 2026 Please continue quarterly reporting. If anything, reporting should be more frequent. With AI and modern technology reporting is easy and cheap, but the consequences to retail investors of not reporting is tremendous.

Warmest Regards,
Ken

Kenneth Karlson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kenneth Karlson Affiliation: Jun. 22, 2026 The more control and honesty, the quicker the US gets healthy again

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Kenneth Rinzema — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kenneth Rinzema Affiliation: Jun. 22, 2026 Keeping it quarterly helps with corporate accountability and transparency. It’s important to investors

Sent from my iPhone

Kent Fralish — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kent Fralish Affiliation: Jun. 22, 2026 Corrupt !!!!!!!!!!!!!

Sent from my iPhone

Kent Knight — Jun 22, 2026
Subject: S7-2026-15 From: Kent Knight Affiliation: Jun. 22, 2026 Keep the reporting Quarterly! I believe this keeps the CEO's more accountable and helps protect the investing public. Thanks

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Kerrie Dunham — Jun 22, 2026
Subject: S7-2026-15 From: Kerrie Dunham Affiliation: Jun. 22, 2026 Kerrie Dunham, I am a caregiver, if you pass this law, you are enabling fraud, period! If you are doing this for the trump administration, (most corrupt in history), then you are proving that fraud and stealing from the public is okay. It is NOT okay! You want to stay trustworthy? then act like it. Keep quarterly reports, it keeps institutions honest.

Kerry Glenn-Keough — Jun 22, 2026
Subject: Keep quarterly mandatory reports From: Kerry Glenn-Keough Affiliation: Jun. 22, 2026 Dear SEC regulators,

Please protect individual, American investors, by maintaining regulatory rules for quarterly reports.

Sincerely,

Kerry Glenn-Keough

Kerry Kerr — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kerry Kerr Affiliation: Jun. 22, 2026 Less informed is NEVER an advantage! Keep the information flow and the accountability on a quarterly basis at a minimum.
Kerry Kerr
Retired
Retirement funds are in the market, informed participants are much more likely to remain successful!

Kerry Meadows — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kerry Meadows Affiliation: Jun. 22, 2026 My opinion: Dumb Why would the government my taxes pay for, decide to hide important financial data from the public? Unless they want to grift more.
Kerry Meadows

Sent from my iPhone

Keven Schlosstein — Jun 22, 2026
Subject: S7-2026-15 Comments From: Keven Schlosstein Affiliation: Jun. 22, 2026 Keven Schlosstein, retired
Anchorage, Alaska
I'm very dubious of reducing financial reporting to twice a year. Investing in equities is risky and I want to know that the companies I own are above board. The SEC is responsible for protecting American investors and businesses by ensuring compliance with laws and regulations equally. We've had enough problems with bank schemes like subprime lending and Madoffs stealing money from investors. This is for our protection and it's only going to get worse if we abdicate any regulatory responsibility for Crypto. Do not loosen reporting for businesses.

K.Schlosstein

Kevin Bacon — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kevin Bacon Affiliation: Jun. 22, 2026 In a time where everyday citizens dollars are buying less than they have for most of my life, this is going to obfuscate what the citizens can see while still allowing insiders to get maximum profits. I make more money than I've ever made but the buying power is only slightly higher than it was when I started my job as a software engineer. You all need to be on OUR SIDE.

Sent from my iPhone

Kevin Berger — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kevin Berger Affiliation: Jun. 22, 2026 I'm a retired

government contractor employee and feel it’s inappropriate to change from quarterly to semiannual reporting. The rules are changing in favor of big business too much already and this isn’t needed.

Kevin Berger

Kevin Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kevin Clark Affiliation: Jun. 22, 2026 It is hard enough evaluating the financial health of a company with quarterly reporting, 6 month reporting would make it impossible. The real problem that needs to be stopped is predatory private equity. which is destroying businesses, causing job losses, and reducing customer choices.

Sent from my Galaxy

KEVIN FROST — Jun 22, 2026
Subject: S7-2026-15 Comments From: KEVIN FROST Affiliation: Jun. 22, 2026 As a stockholder I outright “AGAINST”,the proposed black out. I will sell everything and invest in Gold and silver, than to be a part of such and outrageous proposal. NO TO THIS STUPID IDEA!!!
KMF

Sent from my iPhone

Kevin Hunsicker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kevin Hunsicker Affiliation: Jun. 22, 2026 Reporting to the SEC should be increased to monthly for companies worth over $100,000,000 and weekly for every company worth over a $1,000,000,000. They already do this internally pretty much automatically, and the SEC should also increase auditing frequency, with funding for this paid by a special tax commensurate with the value of the companies.

Regards,
Kevin

Kevin Kirschman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kevin Kirschman Affiliation: Jun. 22, 2026 To whom it may concern:

As an investor with a significant share of my wealth and retirement in publicly traded companies it is essential for the continued success of our capital markets to have trust in these companies, their reporting, and the regulatory regime. Undermining this will not Make America Great Again. Only worse.

Sincerely,

Kevin Kirschman

Kevin Marshall — Jun 22, 2026
Subject: S7-2026-15 From: Kevin Marshall Affiliation: Jun. 22, 2026 Why make it easier for them to cheat? Keep it the same!

Kevin McGrath — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kevin McGrath Affiliation: Jun. 22, 2026 Kevin M McGrath
Retired Computer System Manager
Myrtle Beach, SC

Quarterly reporting were instituted to keep corporations on their toes and provide accurate & timely financial information. There should be zero need to allow them to report less frequently. In fact with the availability of the information technology major public corporations have these days they could probably report this information monthly without much of a problem.

Sincerely,
Kevin M McGrath

Sent from my iPhone

Kevin Scott — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Scott Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I don't agree with trying to end quarterly reporting, transparency is need more than ever now.

Kevin Solander — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kevin Solander Affiliation: Jun. 22, 2026 Keep corporations from hiding the truth good or bad! They need to be open and honest; and reporting quarterly is a must have!! Too many companies have crashed and failed in less than 6 months!!

Yahoo Mail: Search, Organize, Conquer

Kevin Williamson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kevin Williamson Affiliation: Jun. 22, 2026 Kevin Williamson, Retired Graphic Designer

Please return quarterly reporting. We need high levels of accountability. Twice a year is not often enough

Kevin Williamson
5205 S. Megan Drive
Independence, MO 64055
816-260-0635

Etsy Shop: http://www.etsy.com/shop/kevinwilliamson

Facebook: http://www.facebook.com/pages/Kevin-Williamson-Design/185678166327?ref=ts

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kevin Wray — Jun 22, 2026
Subject: S7-2026-15 Comment From: kevin Wray Affiliation: Jun. 22, 2026 Accountability should always be a part of the world. Transparency is simply a part of that accountability. I watch my retirement funds go up and down in the marketplace, but not knowing for so long...takes my money, and my retirement freedom out of my hands. My name is Kevin and I am a teacher.

Khenda Beebe — Jun 22, 2026
Subject: S7-2026-15 Comment From: Khenda Beebe Affiliation: Jun. 22, 2026 Khenda Beebe, Retired. I have worked too hard to save up, stocks are looking good but for how long?
Let's watch it carefully. Quarterly PLEASE

Khenda Beebe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Khenda Beebe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I have worked too many years to let my retirement funds get overlooked. Its a dishonest world right now and I beg you to not prolong your monitoring. Trump and his officials would love to manipulate this but I trust you to do the right thing and continue the 6 month monitoring. PLEASE.

Kim Anaston — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kim Anaston Affiliation: Jun. 22, 2026 Minding no words.

Absolutely not, quarterly reporting a MUST

Kim Campbell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kim Campbell Affiliation: Jun. 22, 2026 Please keep the reporting quarterly. The last time that reporting was done less often, the stock market dropped 15 years in a row. I am retired and can’t afford to have the stock market keep dropping. That will directly affect my income.

~Kim Campbell

..."Soil is our life, our very body. And if we forsake soil, in many ways, we forsake the planet."~Sadhguru
savesoil.org

Kim Latas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kim Latas Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do NOT change the law regarding quarterly reporting.

Kim Olson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kim Olson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am a relatively small investor, dependent on my securities to be able to retire. We hope that is coming up soon. But not knowing what's going on will make it easier for companies to hide problems, which could well put our retirement at risk.
My husband and I both worked long careers in public service, he teaching high school science, and me running public libraries. We worked hard, raised three kids, and lived frugally so that we could save for the future. We deserve a system that promotes stability in the stock market.
Toward that end, we support all measures that lead to the greatest possible transparency. Ordinary people should be able to easily and accessibly stay informed about companies in which they hold stock. We oppose all measures that would reduce that transparency, particularly less reporting. Please do NOT reduce the need for companies to report quarterly.

Kim Renee Calhoun — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kim Renee Calhoun Affiliation: Jun. 22, 2026 As a victim of Enron, and then working for KBR 21 years (15 in Govt compliance) I can tell you that corporations lie, cover up, and manipulate to publish the results they want the public to see. It is the CEOs, CFOs, COOs, Executive leadership and Senior Managers who profit by controlling reports and backing into figures in order to maintain their personal cash flow, on the backs of workers using

manipulation and intimidation to publish the narrative. They spend a small fortune developing their corporate communications and marketing to sell it to the public. People and public agencies are blind to the truth and reality. They need to make law and oversight way more stringent to even scratch the surface of corporate greed and corruption. SOX is a frigging joke. It's the Foxes guarding the Henhouse! Wake up America, don't continue to be complacent. Push back, demand stricter control, not leniency.

Kim Rozelle — Jun 22, 2026
Subject: S7-2026-15 From: Kim Rozelle Affiliation: Jun. 22, 2026 It is right, necessary and important to keeping people honest and protecting our markets!

Kim Taylor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kim Taylor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports it's all about checks and balances.

KIM WHITE — Jun 22, 2026
Subject: S7-2026-15 Comment From: KIM WHITE Affiliation: Jun. 22, 2026 We must maintain transparency and trust in our institutions.
I am 100% opposed to changes at this time.

Kim White
DRE #02159501

(213) 447-4799

Kim Zacharias — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kim Zacharias Affiliation: Jun. 22, 2026 It is despicable that you would even consider doing away with quarterly reporting. The little people are at a disadvantage from the onset; please don't make things worse.

Sincerely,
Kim Zacharias

Kimberly BOYLE — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kimberly BOYLE Affiliation: Jun. 22, 2026 Leave it alone. I use those quarterly checks to supplement my SSI.

Kimberly Boyle, Retired.

Kimberly Glassman — Jun 22, 2026
Subject: S7-2026-15 From: Kimberly Glassman Affiliation: Jun. 22, 2026 When so much is on the line (consider all the losses suffered by employees, retirees, etc. of Enron), requiring companies to report their financials quarterly and for the CEO to personally vouch for the truthfulness of those reports quarterly seems a small price to pay. Lax rules invariably encourage bad behavior in ALL fields of human endeavor. Do NOT change this rule. It is there for a very good reason.
Sincerely,
Kimberly Glassman
Prescott, Arizona

Kimberly Goad — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Kimberly Goad Affiliation: Jun. 22, 2026 I am a retired investor and I do not want it changed. It needs to stay quarterly. I am from Minnesota and after watching our state loose billions of dollars because no one was watching or examining where our hard earned money was going I cannot see the benefit for changing this, only a benefit to some that would use it unscrupulously.

Sincerely,
Kimberly Goad, retired librarian
Granite Falls, MN 56241

Sent from my iPad

Kimberly Horr — Jun 22, 2026
Subject: S7-2026-15 From: Kimberly Horr Affiliation: Jun. 22, 2026 My name is Kim Horr. I am disabled and currently unable to work. The rule needs to stay the same. CEOs need to be accountable and sign their name quarterly.
Thank you.

Kimberly Marcelli Shareholder — Jun 22, 2026
Subject: File No. S7-2026-15 From: Kimberly Marcelli This kind of backwards thinking, is simple proof of incompetence, cheating, laziness, "how low can we go" BS! Whomever suggested this, should be demoted! They should also be named publicly!

Kimberly Smith — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Smith Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not change reporting rules as quarterly reporting is very useful for external and internal users of a companies financial status.

Sincerely,

Kimberly D Smith

Kimberly Wolfe — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kimberly Wolfe Affiliation: Jun. 22, 2026 Do NOT change the reporting window from quarterly, down to only bi-annually.

Large investors already have so many jump starts and advantages over small investors.

We do not need yet another rule change making the playing field even MORE uneven than it already is.

Instead, you should be working on ways to lessen or remove the
unfair advantage large investors have had over small investors for years.

Kimmarie Cooper — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kimmarie Cooper Affiliation: Jun. 22, 2026 HEY SEC. ANYONE CARE ABOUT THE CONSTITUTION ANYMORE. Kim Cooper. California

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Kirk Nast — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kirk Nast Affiliation: Jun. 22, 2026 It's really about protecting fairness for regular people. If companies are allowed to hide their financials for six months, insiders still know what's going on, but the public doesn't. That creates an unfair advantage where executives can act on private information while everyday investors, workers, and retirees are left in the dark.

Quarterly reporting exists so we can see problems early — things like rising debt, falling revenue, or potential fraud. If that information is hidden for half a year, regular people can't make informed decisions about their savings or retirement accounts. By the time the truth comes out, the damage is usually already done.Supporting this is basically saying we want transparency, accountability, and a level playing field. It's about making sure the rules don't tilt toward insiders at the expense of everyone else.

Kirsten Behncke Colyer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kirsten Behncke Colyer Affiliation: Jun. 22, 2026 It is a bare necessity for shareholders to understand the state of the business. Less regulation will lead to more fraud. Anyone supporting less regulation is asking for another wall street disaster.

Sent from my iPhone

Kirsten Wood — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kirsten Wood Affiliation: Jun. 22, 2026 Keep quarterly's

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kjj — Jun 22, 2026
Subject: S7-2026-15 Comment From: kjj Affiliation: Jun. 22, 2026 Kandy J Jedlicka, retired. I have a limited income and some investments. I can't afford under the table shenanigans allowing my money to disappears. and you know that if given the opportunity money will be stolen. Just do the right thing to begin with. I don't want to hear Oops - Sorry after the system has been abused.

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kjmom5876 — Jun 22, 2026
Subject: S7-2026-15 Comment From: kjmom5876 Affiliation: Jun. 22, 2026 KEEP THE QUARTERLY REPORTING!!!!!

Sent from my Galaxy

KL DeDee — Jun 22, 2026
Subject: Comment on S7-2026-15 From: KL DeDee Affiliation: Jun. 22, 2026 Keep it Quarterly

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Kolleen Peters-Farnham — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kolleen Peters-Farnham Affiliation: Jun. 22, 2026 We need more oversight not less

Sent from my iPhone

Krispyq1 — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Krispyq1 Affiliation: Jun. 22, 2026 Keep submitting quarterly.

Sent from my Galaxy

Krista Bibb — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Krista Bibb Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: All big businesses need MORE oversight, not less. As has been proven by history again and again, businesses are driven by profit over everything else. This proposed rule is bad for American consumers and investors, putting our savings at unnecessary risk.

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krista essler — Jun 22, 2026
Subject: S7-2026-15 Comments From: krista essler Affiliation: Jun. 22, 2026 Information about a public company needs to remain publicly accessible. While this strategy may make a few people very wealthy, it will erode trust and decimated the system. This would destroy
society and cause rebellion so think very carefully about prioritizing short term gain.

Yahoo Mail: Search, Organize, Conquer

Kristen Hilliard — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kristen Hilliard Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do your job and protect the public interest.

Kristi Helmersen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kristi Helmersen Affiliation: Jun. 22, 2026 Reporting should be quarterly!! Leave it as it is!

Kristi Mochow — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kristi Mochow Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't stop quarterly reporting!!!

Kristi Strawn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kristi Strawn Affiliation: Jun. 22, 2026 Keep quarterly reports

going ! We the people are sick of being set up to take the fall while everyone else gets rich . 🤑 It's getting really old . We will have to do a class action against you .

Sent from my iPhone

Kristie Dean — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kristie Dean Affiliation: Jun. 22, 2026 I disagree with stopping quarterly reporting. Lack of knowledge help to lead to the Great Depression. Please don't go back into the dark ages and let us see what companies are doing. Transparency is always good. Thank you, Kristie Dean

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Kristin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kristin Affiliation: Jun. 22, 2026 This was one of the better laws enacted, why remove it? Things became much more transparent.
Kristin B
Nurse

Kristin Barrett — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kristin Barrett Affiliation: Jun. 22, 2026 It's critical to maintain quarterly reporting. There is a reason it was set up that way. It's just good business sense.

Kristin Cleary — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kristin Cleary Affiliation: Jun. 22, 2026 Kristin Cleary, retired, living on hard won, earned dividends. I don't close my eyes and hope my investments pay out. I'm active in their growth. I do not leave this decision in the hands of others. This move to cut reports to twice a year is lax. If a person invests, they're not blind or stupid. Their eyes are opened. No more allowance for thieves!
Leave the quarterly reports as they are! Accountability is how we stay healthy. It's not a burden for me to gage the health of my accounts. It's called fiscal responsibility. Quit the scamming! Don't you touch a dang thing!!

Sent from my iPhone

Kristin Edmonds — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kristin Edmonds Affiliation: Jun. 22, 2026 From Kristin Edmonds, business owner and healthcare professional in MO:

I would like to continue to see reports on my stocks at a higher frequency. Accurate records are important for planning. There should not be a bias to help inside traders at my expense. I see no

GOOD reason for companies to decrease reporting frequently at a time when big businesses are claiming that AI and tech are making them more efficient. Transparency and frequent reporting should be even easier now.

Keep corporate reporting quarterly.

Kristin Edmonds

Kristin Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kristin Johnson Affiliation: Jun. 22, 2026 This matters to people who have saved to retire! The rich don't get to steal our savings. Social Security is already done, so no, they don't get to steal money we have saved for decades for retirement!

Kristin Johnson, Systems Administrator.

Kristin Kanitz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kristin Kanitz Affiliation: Jun. 22, 2026 Dear SEC,
I am near retirement age and rely on quarterly reporting to make decisions to keep my retirement investments as healthy as they can be. I won’t have time to recover financially from a company that is not upfront about the state of their business through biannual reporting. As a retail investor, I rely on quarterly reporting and feel that should remain in place. The SEC should protect citizens and their hard earned retirement savings rather than saving corporations and their executives a few bucks.

Kristin Kanitz
HR Administrator
Madison, WI

Kristin Olsen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Olsen Affiliation: Jun. 22, 2026 To the United States Securities and Exchange Commission:
As a long-time retail investor and retiree, I, along with my financial planner, depend on clear, accurate and timely information about public companies to help us make the best decisions regarding my investments and retirement savings portfolio.
To preserve one of the most important tools for us retail investors, please reconsider the proposed Rule S7-2026-15 and instead, please continue to enforce the fair and equalizing requirement for companies to provide their timely quarterly reports.
Thank you.

Kristine M. Hewitt — Jun 22, 2026
Subject: S7-2026-15 From: Kristine M. Hewitt Affiliation: Jun. 22, 2026 I've been human trafficked for

money and stolen inheritance and I have suffered trauma and traumatized by jail withholding my medicine and I need help! My identity was stolen and I am disabled and my medical records tampered with etc

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Kristy Reynolds — Jun 22, 2026
Subject: S7-2026-15 From: Kristy Reynolds Affiliation: Jun. 22, 2026 Quarterly reporting shouldn't be any more of a hardship than quarterly taxes which are required. Put. Your big / boy/girl pants on and do what's right.

Sent from my iPhone

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krysti hake — Jun 22, 2026
Subject: S7-2026-15 Comments From: krysti hake Affiliation: Jun. 22, 2026 The oligarchs and elite have no right to control this for their gain it is unconstitutional! The rich are not the only ones that should be aloud to better their retirement ...we work harder than most all and deserve every chance to grow our future as any human legally able to buy stocks...the control of our finances and ehat we read and watch is not their business and should not control the world !!

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kt — Jun 22, 2026
Subject: S7-2026-15 Comment From: kt Affiliation: Jun. 22, 2026 Yes of course. Report 1/4ly - no ifs ands or buts!

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Don't forget to thank Jesus everyday for His blood.🩸

When life gives you more than you can stand…
Kneel

If the Lord has blessed you more fortunately than others, build a longer table not a taller fence.

"What's radical is a system that gives so much to so few & denies so many people the basic necessities of life."
Sen. Bernie Sanders

Sent from Proton Mail for iOS.

Kurt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Kurt Affiliation: Jun. 22, 2026 Being someone who was conned by a famed pump and dump. I want transparency and quarterly reporting as a way to keep a tighter grip on what goes on with my money and millions upon 1 million millions of middle class are getting chewed up by the fact that Social Security will probably diminish. We don't need catastrophe after catastrophe don't mess with the system. My name is Kurt Hoeke . I'm an Estate Manager. I sent a complaint to you long ago to look into it and you pretty much told me to mind my own business while you think about looking into it shame on you.

Sent from my iPhone

Kylie Swafford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Kylie Swafford Affiliation: Jun. 22, 2026 Please keep the quarterly reporting. We can't afford to go backwards! My name is Kylie and I'm a mental health technician in Chattanooga TN.

Thanks,
Kylie Swafford

L Patterson — Jun 22, 2026
Subject: S7-2026-15 Comment From: L Patterson Affiliation: Jun. 22, 2026 There are millions of examples as to why it was switched to quarterly, Six month reporting left to many avenues for the Top 1 percent to manipulate the market and rob the working class of their retirement and saving. KEEP THINGS THE WAY THEY ARE!!

L R — Jun 22, 2026
Subject: S7-2026-15 Comments From: L R Affiliation: Jun. 22, 2026 I don't know what game you're playing, but we need to learn by our mistakes. KEEP IT QUARTERLY!

Get Outlook for iOS

L Reeves — Jun 22, 2026
Subject: S7-2026-15 Comment From: L Reeves Affiliation: Jun. 22, 2026 This is more over reach for large companies to benefit from the common person just trying to make a small living. Likely reconsider many large companies proposing this.

Letitia Reeves

Letitiamr@msn.com

L Romabiles — Jun 22, 2026
Subject: S7-2026-15 Comments From: L Romabiles Affiliation: Jun. 22, 2026 Keep the quarterly reporting

Sent from my iPhone

L Tuckman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: L Tuckman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please stop helping the wealthiest among us to the detriment of the average American.

L. Levine — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: L. Levine Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency should increase, not decrease. Enough said. But here's more:
There is NO EXCUSE for decreasing transparency. Have you zero shame? Rhetorical question. Are you owned, blackmailed, bought? What else can one conclude, seeing as this is even being considered?

Labenia Holman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Labenia Holman Affiliation: Jun. 22, 2026 You have almost eliminated the little man, are you trying to totally do away with them?

Sent from my iPad

Ladonna Grogan — Jun 22, 2026
Subject: S7-2026-15 From: Ladonna Grogan Affiliation: Jun. 22, 2026 Ladonna Grogan, We the people are tired of the rules being broken. Retired Conroe Tx. Do your jobs and quit making exceptions!!

Lana Barton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lana Barton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a person with physical disabilities I cannot write long letters. Researching the topic online the Harvard response beautifully summarized all the reasons to repel this. Are we not trying to move forward as a country? Instead of using seventy year old legislation in the the new AI World. Please vote against Rule 14a-81!

The International Corporate Governance Network (ICGN) would like to offer its perspective on the SEC Division of Corporation Finance statement, published on November 17, 2025, regarding no-action requests under Rule 14a-8.1

Led by investors responsible for assets under management of over US$ 90 trillion, ICGN promotes high standards of corporate governance globally. Our members – both asset owners and asset managers – have significant exposure to the U.S. market. We are deeply concerned by the Division of Corporation Finance's announcement that it will not substantively respond to most Rule 14a-8 no-action requests for the 2025–2026 proxy season.

We are concerned that the narrowing of shareholder proposal rights appears part of a broader shift that reduces the avenues through which investors can engage with portfolio companies – compounded by recent changes to interpretations of Section 13D and 13G. Taken together, these developments risk adding tensions between company owners and management, and diminish investor confidence in U.S. corporate governance standards and thereby weaken the appeal of U.S. capital markets globally.

Why shareholder resolutions are an important mechanism Shareholder resolutions are a vital mechanism for company owners to surface ideas and raise concerns with company management and all shareholders. They have been a key driver of corporate governance improvements in the United States. For example, shareholder resolutions have been successful in promoting annual director elections and establishing simple majority vote requirements. Shareholder proposals helped these good governance practices to become norms, based on a market-led approach, without regulation or standards. Hundreds of constructive dialogues, resulting in increased corporate transparency and improved governance, have been facilitated by shareholder resolutions at minimal cost to issuers and investors.

Each investor has their own approach to decide how to vote on a shareholder resolution. Across the market, resolutions that obtain significant shareholder support tend to be those that are not overly prescriptive for company management and that concern issues investors deem financially material for the success of the company. Shareholders tend to support proposals that can catalyse improvements in governance, reporting, risk management, and long-term strategic thinking. Academic research shows that governance provisions restricting shareholder rights, such as limits on the ability to propose resolutions, are associated with lower firm valuation and weaker stock performance.2

Shareholder resolutions can help provide accountability when other mechanisms fail. They also signal investor sentiment to the company. High support levels for a proposal can drive rapid governance improvements, but even modest levels of support can prompt constructive engagement between boards and investors.

Why the SEC No Action Process should be protected ICGN believes that the ability to file shareholder proposals is a fundamental ownership right.

For decades, issuers and investors have relied on SEC staff guidance and – although purely advisory – it has served as an independent, impartial, trustworthy check that provided procedural clarity and curbed potentially arbitrary exclusion of shareholder proposals by boards of directors. According to the Statement, a company will be able to obtain an SEC 'no-objection' based solely on the company's unqualified representation that it has a reasonable basis to exclude the proposal based on the provisions of Rule 14a-8, SEC guidance and/or judicial decisions. Without conducting an evaluation of the adequacy of the representation, the SEC's staff will not object to the company omitting the proposal from the ballot.

By stepping back from the process, the SEC risks significantly diminishing shareholder voice and reducing important checks and balances that exist to protect the long-term interest of the company and its owners. Without the traditional buffer of a staff no-action determination, boards of directors

may face increased opposition from investors concerned that relevant shareholder proposals may have been omitted without a valid reason. Furthermore, without SEC staff guidance, companies may be exposed to increased litigation, as proponents of shareholder resolutions that have been omitted by companies may seek judicial clarification in the absence of SEC staff assessment.
We regret to hear that the SEC intends to withdraw from substantive 14a-8 review. Rule 14a8 has facilitated a critically important private ordering process – but private ordering only works with regulatory oversight.
A call for the SEC to reconsider its Statement and launch a public consultation ICGN recognises the resource pressures the Division faces, but the shareholder proposal process plays a vital role in surfacing material risks and enabling constructive investor-company dialogue. We believe that the existing process is well understood and has been supportive of well-functioning markets, and therefore we strongly support the SEC No Action Process being protected.
The Division's independent review has historically provided transparency, predictability and a neutral reference point for both companies and investors. Removing or significantly narrowing that role risks eroding investor voice, imposing disproportionate burdens on minority and smaller proponents, and increasing costly litigation. As we believe this is not in the interest of efficient and fair capital markets, we respectfully ask that the SEC reconsider its statement.
We are concerned that this shift is occurring through staff announcements and public remarks, rather than through the formal rulemaking process. As highlighted in our 20 October letter, we encourage the Commission to consider returning to public consultation processes on matters that substantively alter policy, following a formal notice-and-comment process under the Administrative Procedure Act. We believe that the absence of public consultations on important announcements which may negatively affect shareholder rights, risks lowering the quality of the highly regarded due process and governance standards in the United States, thereby presenting a risk to the attractiveness of U.S. capital markets and impact the valuation of U.S. companies by investors.

Lance Brown — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lance Brown Affiliation: Jun. 22, 2026 Quarterly financial reporting is necessary. Executives are like politicians and will do what benefits them personally over the stakeholders.

Lance Brown
Retired management
Current investor

Lance Brown

765-465-1225

Lance Weber — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lance Weber Affiliation: Jun. 22, 2026 Lance Weber
Logistics Coordinator
Please keep this report quarterly as it would cause the stock market to go down interfering with my retirement accounts.

Sent from my iPhone

Laney Velazquez — Jun 22, 2026
Subject: S7-2026-15 Comments From: Laney Velazquez Affiliation: Jun. 22, 2026 Quarterly reporting is important because it allows consumers and investors to understand the position of a company. With many Americans using Wall Street to fund their retirement, we deserve access to this information. Without it, millions of Americans will potentially lose money that they could have guarded or invested differently.

Thank you kindly,
Laney Mae

Lani Howell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lani Howell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I would like you to know that I do not think moving to bi-annual reporting I'd in the best interest of the average American like myself who invests hard earned money into the market for retirement. I feel that bi-annual gives company & insiders an advantage. This will harm real everyday Americans who invest for their retirement future funds. I hope you will take this into consideration and keep the system that's work very well since 1955.
Lani Howell

Lara Bruner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lara Bruner Affiliation: Jun. 22, 2026 As a small business owner, I understand that financial reporting can take time. But quarterly reporting should continue to be the minimum requirement.
Instead of going back in time, let’s keep up with the times. In fact, technology has advanced to where reporting is mostly automated and should cost very little if the organizations are not playing games and manipulating the data.
My hard-earned investments are more secure with more frequent reporting. Longer reporting periods will magnify the wealthiest committing shady and/or illegal practices with insider non-public info. Meanwhile, those of us who work for a living will be more susceptible to decreased revenue in our investments.

Please keep quarterly reporting. Thank you for considering my thoughts.

Lara Bruner
Founder and Principal Consultant
Vulcan Consulting

Larry and Tammy Northup — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Larry and Tammy Northup Affiliation: Jun. 22, 2026 Please keep quarterly reporting. We need this to monitor our investments.

Sent from my iPhone

Larry Eckert — Jun 22, 2026
Subject: S7-2026-15 From: Larry Eckert Affiliation: Jun. 22, 2026 Keep the quarterly reporting. Excellent balance sheet for investors.

Larry K — Jun 22, 2026
Subject: S7-2026-15 Comment From: Larry K Affiliation: Jun. 22, 2026 I do not want any major changes to anything during this Trump regime! Which is fraught with fraud and corruption right out in the open for everyone to see. Keep the reporting p e r i o d To 3 months.

Larry K — Jun 22, 2026
Subject: S7-2026-15 Comment From: Larry K Affiliation: Jun. 22, 2026 I do not want any major changes to any of our institutional programs during this Trump regime! Which is fraught with fraud and Corruption right out in the open for everyone to see. Keep the reporting p e r i o d To 3 months

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Lars Svanoe — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lars Svanoe Affiliation: Jun. 22, 2026 Lars Petter Svanoe
Future retiree

It's bad enough that the stick market is being manipulated by the president and his timing his actions and announcements to coincide with the opening and closing bells. Eliminating quarterly reporting means less transparency to the personal investors and will lead to the same offenses that allowed the Enron scandal to cripple our economy. The fact it hasn't happened since is a sound argument for keeping quarterly reporting.

Do not eliminate quarterly reporting!?!!

Lps

Lars Svanoe
608-658-9620
Lars.Svanoe@proton.me

Sent from Proton Mail for Android.

LaShea Walker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: LaShea Walker Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: please continue to help us protect ourselves with ensuring we remain informed as often as possible.

Laszlo Kovacs Jr. — Jun 22, 2026
Subject: Quarterly disclosure removal From: Laszlo Kovacs Jr. Affiliation: Jun. 22, 2026 Hi,

The removal of quarterly reporting can hurt people who do not have inside information about the on goings of the company. Keeping this level of transparency is necessary for people to make decisions. Even if it removes the pressure from companies it increases the pressure onto individuals who want to invest into companies.

Thank you

Latricia Hemphill — Jun 22, 2026
Subject: S7-2026-15 Comment From: Latricia Hemphill Affiliation: Jun. 22, 2026 Deregulation and the lack of transparency is just more sneaky criminal tactics that allow corporations to get away with just about anything. Leaving the consumers unprotected and draining their wealth. I strongly oppose this new asinine loophole, that gives corporations a curtain and the consumers/taxpayers a blind spot. When will the SEC stand for the people?

Latricia Hemphill
Regulatory Affairs
Taxpayer/Consumer

Laura Batchelor — Jun 22, 2026
Subject: File No. S7-2026-15 From: Laura Batchelor As an individual investor and retiree who depends on the returns from stock investments for income to suppliment Social Security, I OPPOSE the proposed rule to allow six month between reports to the public. That is far too long to wait for information needed to make investing decisions, as well as allowing damaging information to be covered up from stockholders for an additional three months. Companies have to keep accurate records regardless of reporting periods, and the cost of not having to file two reports per year is small. There are other ways to reduce accounting costs that are much less likely to damage stockholders and give insiders an advantage. Hiding data doesn't fix problems, it just allows them to get worse before someone is held accountable. Singapore implemented semiannual reporting and are changing back because trading dropped off and the quality of the reports dropped. The UK and EU took a look at it and found it caused higher volitility when the reports came out without any other benefit. As one who needs to have less risk in my investments, I will be reluctant to invest in stocks anymore if this ruling is enacted. There are already way too many corrupt individuals taking

advantage of investors - why are you handing them a gift like this to allow them even less oversight? PLEASE DO NOT PASS THIS RULE. Your stated mission is " we’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow." This proposed rule does none of that.

Laura Diviney — Jun 22, 2026
Subject: S7-2026-15 Comment From: Laura Diviney Affiliation: Jun. 22, 2026 Keep Quarterly Reporting. There is no good reason for Americans to be harmed this way. — L. Diviney, retired (after working for 45yers)

Sent from my iPhone

Laura Fetridge — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Laura Fetridge Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential in providing transparency to retail investors and should remain a requirement for all publicly traded companies. Removing the requirement will hurt retail investors and benefit corporations. I urge you to keep mandatory quarterly reporting requirements in place.

Sincerely,

Laura Fetridge

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laura firpo — Jun 22, 2026
Subject: S7-2026-15 Comment From: laura firpo Affiliation: Jun. 22, 2026 This is ridiculous. Another fraud cover

Laura Avery

Laura Heckman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Laura Heckman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
There is no reason that the consumer would want less reporting.
There is no reason to have less reporting until it is to cover up.
Do not change this rule.
None of us want it.
Laura Heckman

Laura Huggins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Laura Huggins Affiliation: Jun. 22, 2026 It looks like another loophole for big companies to conceal their activities from the consumer AND avoid accountability and transparency. Regulation and reporting is what keeps companies honest. With the normalization

of dishonesty and hypocrisy in the U.S., it will always be the citizens & taxpayers who'll end up paying the price of a bailout!

Regards,
L M Huggins
Sent from my iPhone

Laura Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Laura Johnson Affiliation: Jun. 22, 2026 Why should this to be reduced? CEO's haven't changed, leave the quarterly reporting schedule as it is. The CEO that doesn't want to find trouble later should definitely support this accountability.
Next they'll want to reduce it to yearly. Its not broken, everyone do their job!

Laura Johnson — Jun 22, 2026
Subject: S7-2026-15 From: Laura Johnson Affiliation: Jun. 22, 2026 Why should this to be reduced. CEO's haven't changed, leave the quarterly reporting schedule as it is. The CEO that doesn't want to find trouble later should definitely support this accountability. Next they'll will want to reduce it to yearly. Its not broken, everyone do their job!

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laura mcclary — Jun 22, 2026
Subject: S7-2026-15 Comments From: laura mcclary Affiliation: Jun. 22, 2026 My name is Laura McClary, and I am a Retail Promoter. Transparencies are very important to We the People. Do not create an environment of hostility, by being secretive. Thank you.

Sent from my Sprint Samsung Galaxy S20 5G.
Get Outlook for Android

Laura Moyer — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Laura Moyer Affiliation: Jun. 22, 2026 Please keep quarterly reporting requirements. We need more transparency in business and investing, not less.
Laura Moyer
retired
Fredericksburg, Va.

Laura shabazz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Laura shabazz Affiliation: Jun. 22, 2026 Corporations need more public oversight, not less. Quarterly should stay.

Laura Shabazz

Upcycled collage artist
www.laurashabazz.com

Laura Smith — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Laura Smith Affiliation: Jun. 22, 2026 Quarterly reporting must stay in place. My husband and I are retired and cannot afford to lose any of our savings. There doesn't seem to be any compelling reason to change to twice a year.

Sent from my iPhone

Laura Staley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Laura Staley Affiliation: Jun. 22, 2026 Laura Staley. Retired. We need an equities reporting system we can trust. As the current US government talks about cutting Social Security, citizens have to consider how they will save to cover retirement costs on their own. If at the same time you damage the credibility of the reporting system - and changing the reporting system will do that, as too much can happen in six months - you are giving the small investor no safe place to put their money. This will create uncertainty and distress, which is never good for a financial system.

Lauren Harcourt — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lauren Harcourt Affiliation: Jun. 22, 2026 I see no reason to change to six month reporting. People need information a lot faster than that. Investing in stocks, we need to know the true value of a company, if we are wise. Already much can change in a quarter. In six months we can have little confidence about where the company is going. Please, do not change this.

Lauren Sanders — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lauren Sanders Affiliation: Jun. 22, 2026 Lauren Sanders. .retired...there are so many crooks and now you want to not check up on what they're doing every quarter. It works.. don't change it !!

Laurice Adams — Jun 22, 2026
Subject: S7-2026-15 Comment From: Laurice Adams Affiliation: Jun. 22, 2026 We have enough destruction going on in this country without stealing our savings by giving more rules to help companies cheat. Keep the quarterly reporting!

Sent from my iPhone

Laurie Black — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Laurie Black Affiliation: Jun. 22, 2026 Please maintain a

quarterly frequency. There is no requirement to revert to risks reminiscent of those observed in 1929 for our investors.

Yahoo Mail: Search, Organize, Conquer

Laurie Black — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Black Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not change reporting to anything other than what it currebbmntly I s ms. We woukd not supervise another episode x result like 1928 crash.
Thank you for listening..
Laurir black

Laurie Brown — Jun 22, 2026
Subject: S7-2026-15 Comment From: Laurie Brown Affiliation: Jun. 22, 2026 As a stock market investor. I have the right to know. What's going on financially with the companies I'm investing my money into. Going to semi yearly financial reporting. Leaves me blind. To if the companies I'm investing in are thriving or failing. If, they are failing and I don't know this for six months. I could completely lose my initial investment and be under water. Leaving me with nothing . Keeping the quarterly reporting requirements. Helps investors to make sound choice. Based upon the latest information in the quarterly from companies. Don't change the rules to semi annual financial reporting. It will cause a lot of individual investors to pull their money from the stock market. Which will harm our economy. Do right by investors and allow for quarterly financial transparency by companies.

Sent from my iPhone

Laurie Fallwell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Laurie Fallwell Affiliation: Jun. 22, 2026 After working most of my life, I have recently retired. I need to know that my investments are secure. Keeping companies accountable every three months goes a long way towards that

Sent from my iPhone

Laurie French — Jun 22, 2026
Subject: S7-2026-15 From: Laurie French Affiliation: Jun. 22, 2026 This countrys citizens are over this platform of rip off the people while enriching the filthy oligarchs! Stop the madness induced by A cognatively declining dementia disaster diminishing daily
in his delusions and dragging us down with him! 14million and counting for the trump reflection poll, 250b for his Iranian war! When will enough be enough? Before or after nukes are used?

Yahoo Mail: Search, Organize, Conquer

Laurie French — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Laurie French Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
If you allow this to happen by removing accountability I will form a class act lawsuit against this commission for dereliction of duty!

Laurie Jentsch — Jun 22, 2026
Subject: S7-2026-15 Comments From: Laurie Jentsch Affiliation: Jun. 22, 2026 All financials need to be transparent if the organization is a public company. Quarterly reporting keeps it transparent and harder to hide discrepancies, falsehoods, & criminal activity. L. Jentsch

Sent from my iPhone

Laurie McCracken Alsted — Jun 22, 2026
Subject: S7-2026-15 Comment From: Laurie McCracken Alsted Affiliation: Jun. 22, 2026 Keep these quarterly reports! I want the transparency I currently have so I can make informed decisions about how I invest my money. My retirement depends on it.
I am retired from corporate America and also retired from my own small business that I successfully started and managed for 20 years.

With best regards,

Laurie McCracken Alsted
Retired business owner

Laurie Olsson — Jun 22, 2026
Subject: S7-2026-15 From: Laurie Olsson Affiliation: Jun. 22, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. The SEC just proposed cutting that in half. Fewer signatures,
less accountability. Keep the requirements as is.

Laurie Olsson
Ringwood, IL 60072

Sent from AT&T Yahoo Mail on Android

Laurie Rowan — Jun 22, 2026
Subject: S7-2026-15 From: Laurie Rowan Affiliation: Jun. 22, 2026 Please continue to require

quarterly reporting!

Sent from my iPhone

Laurie Walker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Walker Affiliation: Jun. 22, 2026 Securities and Exchange Commission: Keep it Quarterly

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Lavon — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lavon Affiliation: Jun. 22, 2026 Enough ****. Keep us informed at all times. So tired of the BS!!!

Lawrence Chin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lawrence Chin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
These public companies release quarterly reports at the start and end of each quarter. Regular investors like everyday hardworking people work hard for their money and would like to invest their money in companies that is profitable. I think blinding retail investors make them question on what companies are worth investing if they don't know the vital information. I'm asking not to pass these rule and not blind investors.

Lawrence Hau — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lawrence Hau Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

Quarterly reporting can limit fraud in public companies because it creates frequent transparency, accountability, and oversight. The main ways it helps are:
Reduces the window for hiding problems
If companies only reported annually, executives could potentially conceal declining sales, losses, accounting issues, or operational problems for up to a year.
Quarterly reports force companies to regularly disclose financial performance, making it harder for problems to remain hidden.
Creates regular scrutiny from investors and analysts
Every quarter, investors, analysts, auditors, and the media examine revenue, expenses, cash flow, debt, and business trends.
Sudden changes or inconsistencies can trigger questions and investigations.
Discourages manipulation of financial statements
Executives know their numbers will be reviewed frequently.
More frequent reporting increases the chance that unusual accounting practices, inflated earnings, or misleading disclosures are detected.
Improves board and management accountability
Company boards use quarterly results to evaluate leadership performance.
Poor results or questionable decisions become visible sooner, increasing pressure on executives to

act responsibly.
Protects shareholders from information gaps
Public companies raise money from investors who rely on accurate information.
Quarterly reporting helps maintain fair markets by ensuring investors have timely information rather than operating on outdated financial data.

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lccperk — Jun 22, 2026
Subject: S7-2026-15 Comments From: lccperk Affiliation: Jun. 22, 2026 I want the SEC to keep quarterly reports. Too much can happen in 6 months and corruption of insider trading is ramped. Lois Perkins, retired educator.

Sent from my Galaxy

Leann PoVey — Jun 22, 2026
Subject: S7-2026-15 From: Leann PoVey Affiliation: Jun. 22, 2026 Do not roll back the clock to when thieves were able to get away more with less oversight. Do NOT make this change.

Lee Edens — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lee Edens Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
To change this law would create a situation where the health of our money is put at even greater risk. If these companies are on the up and up and have nothing to hide why shouldn't they sign quarterly and make the information available to everyone? Volatility and fraud can be so insidious and without a quarterly check in and sign in you are putting the American Public in peril.

Lee Ford — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lee Ford Affiliation: Jun. 22, 2026 Keep reports quarterly

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Lee Frankel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lee Frankel Affiliation: Jun. 22, 2026 This is meant to exclude small investors. KEEP QUARTERLY REPORTING!

Sent from my iPhone

Lee Garro — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lee Garro Affiliation: Jun. 22, 2026 Too much can happen waiting 6 months. I am retired and must act quickly and quarterly reports are vital.

Thank you
Leonora Garro
Retired

Lee Garro
leeg922@gmail.com

Lee James — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lee James Affiliation: Jun. 22, 2026 It is the duty of companies for investors to be notified quarterly at the minimum and possibly even monthly. Transparency is important to keep investors safe from financial harm.

Sent from my iPhone

Leigh Dunn — Jun 22, 2026
Subject: S7-2026-15 From: Leigh Dunn Affiliation: Jun. 22, 2026 As a retiree, I depend on accurate and timely information. Keep the quarterly CEO signature requirement.

Thank you,
Leigh Harmon Dunn

Len — Jun 22, 2026
Subject: S7-2026-15 Comment From: Len Affiliation: Jun. 22, 2026 To Whom It May Concern,

I am writing to express my deep concern regarding any potential measures by the Securities and Exchange Commission (SEC) that would delay, obscure, or withhold the facts of market activity from the public for any extended period, such as six months. Imposing a half-year blackout window on crucial financial data is a direct disservice to the public and fundamentally undermines the mandate of market transparency.

As an investor, information is my only true tool for risk management. If regulatory frameworks allow critical market facts to be obscured for six months, it forces a critical question: At that point, am I an informed investor, or am I simply someone blindly placing my money into a rigged market?

Healthy markets rely on a level playing field where information flows symmetrically. When data is

withheld, retail and individual investors are left navigating a minefield without a map, while institutional players continue to operate with a massive data advantage. Delaying the truth for months doesn't protect the market; it protects the entities whose behavior thrives away from public scrutiny.

A market that actively hides the reality of its inner workings for half a year is not a free market—it is a blind gamble. Under such conditions, no individual who seeks true transparency should comfortably invest their hard-earned capital.

The SEC's core mission is to protect investors and maintain fair, orderly, and efficient markets. I urge the Commission to reject any policies that delay public reporting and instead champion the immediate, unvarnished transparency that public investors deserve.
Sincerely,

Leonard

Lenny Turnquist — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lenny Turnquist Affiliation: Jun. 22, 2026 More transparency, not less!!

Lenore Gaudet — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lenore Gaudet Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: This proposed rule leaves more time with no oversight. If they are not required to report quarterly, they will take advantage of this. Please think about the ordinary investor and not the money-grubbing businesses!

Leon Lahey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Leon Lahey Affiliation: Jun. 22, 2026 I'm Leon Lahey I'm in waste management. Quarterly reporting keeps companies honest and investors educated. We need more power for the little guy not less

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Leona Akins-Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: Leona Akins-Smith Affiliation: Jun. 22, 2026 No more pissing about with every hardworking American retirement.
If you don't want to do the work quit it's that simple

Leonard Thornton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Leonard Thornton Affiliation: Jun. 22, 2026 Stop robbing the American 🇺🇸 People

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Les Backer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Les Backer Affiliation: Jun. 22, 2026 First of all We thought AI with all it's accuracy could put out the reports Monthly for a much more comprehensive no extra cost analysis of future goals and prospectus that we require. Sad to hear they companies want to withhold the information for a full six months. That is not a step toward transparency at all quite the opposite and frankly a little shady and unscrupulous. Thank you for reading this. Quarterly reports are the minimum for accurate investing. We also need environmental reports and disclosure of how the companies are protecting citizens in that prospectus too. Thanks again.

Les Rout — Jun 22, 2026
Subject: S7-2026-15 Comment From: Les Rout Affiliation: Jun. 22, 2026 Les Rout
Librarian
This is such an obvious attempt to hide their activities. For people like this there will never be enough. The greed is the point.

Lesa Lesa — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lesa Lesa Affiliation: Jun. 22, 2026 Hello,
Quarterly for transparency!! We need to be aware of what is happening with the companies we invest in!!! No one will want to back companies that keep their profits secret.

LeSha Thorpe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: LeSha Thorpe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am a retail investor and strongly oppose the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting.
As an investor, I rely on timely financial disclosures to evaluate the companies I own and to make informed investment decisions. Reducing the frequency of required reporting from every three months to every six months would significantly reduce transparency and leave investors operating with older information for longer periods of time.
Public companies receive substantial benefits from accessing public capital markets. In exchange, investors should receive regular and consistent disclosure. If a company believes the costs of being public outweigh the benefits, that is a business decision, but weakening disclosure requirements should not be the solution.
The proposal may also create information gaps between company insiders and ordinary investors. The longer the period between required financial reports, the greater the risk that management and other insiders possess material information that is not broadly available to the investing public. While insider trading laws would still apply, less frequent reporting could increase uncertainty and reduce confidence that all investors are operating on a level playing field.
Quarterly reporting has been a cornerstone of U.S. market transparency for decades. Investors already face challenges interpreting financial results, accounting adjustments, and evolving business conditions. Providing less information less often is unlikely to improve investor protection or market efficiency.
In my view, public markets work best when information is widely available, timely, and transparent. The SEC should preserve the current quarterly reporting framework rather than reduce disclosure requirements.
Thank you for considering my comments.

Lesley Marceau — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lesley Marceau Affiliation: Jun. 22, 2026 Hands off my knowing what is happening with my investments.
There is no need to change this.
Explain yourselves and put it to a vote.

Sent from my iPhone

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leslie bailey — Jun 22, 2026
Subject: Comment on S7-2026-15 From: leslie bailey Affiliation: Jun. 22, 2026 I want quarterly reports

Sent from my iPhone

Leslie Brannon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Leslie Brannon Affiliation: Jun. 22, 2026 Renae. This matters because it's MY money invested. WHY would you want to hide information unless truthfulness, business ethics or even moral ethics aren't being practiced.

Leslie Holland — Jun 22, 2026
Subject: S7-2026-15 Comments From: Leslie Holland Affiliation: Jun. 22, 2026 Abandoning quarterly reporting ensures means there will be less accountability and poses significant risk to all shareholders/investors. Corporations are already getting away with far too much as it is-KEEP REPORTING QUARTERLY!!!

Leslie Holland
Arlington VA

Leslie Mikulich — Jun 22, 2026
Subject: S7-2026-15 Comment From: Leslie Mikulich Affiliation: Jun. 22, 2026 Keep the crooks in order

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Leslie Murphy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Murphy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please see subject above & my vote!

Leslie Neustadt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Neustadt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I will be unable to assess company performance in a timely fashion and risk losing money and being defrauded. Please keep quarterly reports.

Leslie Patenaude — Jun 22, 2026
Subject: S7-2026-15 Comments From: Leslie Patenaude Affiliation: Jun. 22, 2026 Keep things the way they are. Quarterly reporting is vital.

Leslie Pavelka — Jun 22, 2026
Subject: S7-2026-15 From: Leslie Pavelka Affiliation: Jun. 22, 2026 If one is the chief executive of a corporation, it is one's absolute duty to understand what that corporation is doing in all of the various ways it interacts with society as a whole. If you do not trust your CFO, you have the wrong CFO, and that individual needs to be replaced. Four times a year is NOT too much to expect in terms of your assurance to stockholders and the public that you understand the workings of your organization.

Leslie Wallstrom — Jun 22, 2026
Subject: Quarterly reporting From: Leslie Wallstrom Affiliation: Jun. 22, 2026 Greetings!

Hello - I've owned stocks and bonds for over 40 years. Corporations must report regularly to stock holders in order to have some accountability to those who OWN shares in their companies. As a share holder in numerous companies I insist that these corps. report quarterly, as they have for years. I can not invest in America's assets and make wise decisions unless I know how the corp. is performing!

Leslie Wallstrom

LeslieN — Jun 22, 2026
Subject: S7-2026-15 Comments From: LeslieN Affiliation: Jun. 22, 2026 Leslie Nestor, self employed. I want quarterly reports to keep the companies honest and held accountable to their investors of ALL sizes; we need to know what's going on! TRANSPARENCY & ACCOUNTABILITY are of supreme importance! There is so much $$$$ in the stock market, the SEC needs to increase the financial penalties of companies who believe they're above the law. KEEP FINANCIAL REPORTS QUARTERLY!!!!

Sent from Proton Mail for iOS.

Leslye JG — Jun 22, 2026
Subject: S7-2026-15 Comment From: Leslye JG Affiliation: Jun. 22, 2026 Nothing I have researched says this is an advantage for consumers, just less transparency and more money for corporations.

Do not allow this regression in policy. Consumers and investors deserve transparency.

Sincerely,
Leslye Jackson Gilchrist
429 Forest Ave
Shreveport, LA 71104

Sent from my iPhone

Lester Marks — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lester Marks Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I require the quarterly documents for companies and their disclosures. If the sec decides that companies can hide this information or doesn't disclose information, this makes me, a retail buyer, a shareholder, and citizen, without knowing what I can buy or sell. It breaks trust. Require the full quarterly disclosure reports.

Lester Standfill — Jun 22, 2026
Subject: S7-2026-15 From: Lester Standfill Affiliation: Jun. 22, 2026 They need to be kept accountable

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Lew Sikes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lew Sikes Affiliation: Jun. 22, 2026 Stop the "corruption creep" of this ad ministration! As a stock holder I want the quarterly reports continued!

Lewis Elbinger — Jun 22, 2026
Subject: S7-2026-15 From: Lewis Elbinger Affiliation: Jun. 22, 2026 Lewis Elbinger, retired Foreign Service Officer
Pleasant Ridge, MI 48069
I support the retention of SEC quarterly reporting.
Our government needs more accountability, not less.

Lewis Elbinger — Jun 22, 2026
Subject: S7-2026-15 From: Lewis Elbinger Affiliation: Jun. 22, 2026 Lewis Elbinger, retired Foreign Service Officer
Pleasant Ridge, MI 48069

I support the retention of SEC quarterly reporting.
Our government needs more accountability, not less.

Lexie Hull — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lexie Hull Affiliation: Jun. 22, 2026 I'm a normal person with a retirement account. I already have the majority of my wealth tied up in the markets. I need long term stability to grow that retirement account, and the government should want that for me. This rule change will make the stock market more volatile and favor insiders over average Americans who are doing what they are supposed to. It's an unethical wealth transfer just like 2008, 2012, and Trump's tariffs that were paid by the consumer but refunded to the capitalists.

Leyland Ryan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Leyland Ryan Affiliation: Jun. 22, 2026 Never forget the financial devastation of Enron or the 2008 mortgage fraud disaster. These events takes years out of people's lives; don't make it easier for men of greed to take us all down!

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lian lenihan — Jun 22, 2026
Subject: S7-2026-15 Comment From: lian lenihan Affiliation: Jun. 22, 2026 Lian, pet care giver, and this subject matters to me because transparency should always be at the forefront. When involving money that is, average hardworking people, who thoughtfully invest in companies that report their quartets and that we as investors in ETFs, for example, have the right to know how our investments are going and where we put our trust in the company on holding up their end of the table. Transparency, trust, and wise investments is a must. Without one or both, it’s a slap to our faces, the average working class, that we are not seen as valued clients.

Sent from my iPhone

Lillian Nelson — Jun 22, 2026
Subject: S7-2026-15 From: Lillian Nelson Affiliation: Jun. 22, 2026 Without quarterly reporting the companies can take advantage of the investors. Many investors are subject to lose a lot of money. The company needs to be held accountable and this includes quarterly reporting!

Linda — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 22, 2026 I depend in quarterly reports as a check and balance on my investments. It is ludicrous, to allow for less scrutiny over theses dealings. Especially, today in a questionable market with enormous back door deals due to this current administration.
This is a ridiculous idea so STOP THIS,!

Sent from my iPad

Linda — Jun 22, 2026
Subject: S7-2026-15 Comments From: Linda Affiliation: Jun. 22, 2026 Keep it Quarterly!!! Q

Linda Armstrong — Jun 22, 2026
Subject: S7-2026-15 Comments From: Linda Armstrong Affiliation: Jun. 22, 2026 Linda Armstrong, retired. I don't want my retirement accounts to be affected by blatant insider trading. Six months is too long between the reports I received regarding what's happening with my accounts. The president of the US is verbally manipulating the stock market weekly. SEC do your job!

Linda Barger — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Linda Barger Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Investors need a clear, accurate, up to date, picture of what is going on with the market. Old information is useless! Please don't remove 50% of the reporting from investors.

Linda Bolliger — Jun 22, 2026
Subject: S7-2026-15 From: Linda Bolliger Affiliation: Jun. 22, 2026 Linda K Bolliger, retired Biz Owner located/Peoria,IL: Raison d'etre is simple. Quarterly Reporting require owner attention to provable detail.

Linda K. Bolliger
Old enough to know my way around.
Young enough to enjoy myself.
Blessed with a curious mind.
Ambitious enough to continue trying to make things better.
Continuing Lesson: Wanting something for someone more than they do.

lbow1943@gmail.com
Cell: 202-812-2301

Linda C — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda C Affiliation: Jun. 22, 2026 We need up-to-date reporting, not every 3 months - it's been going well so far. Better safe than sorry.

All I've seen lately is helping the companies, why not help individuals instead!

Linda Ciston

Linda Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Linda Clark Affiliation: Jun. 22, 2026 My name is Linda Clark. I have worked in healthcare revenue cycle and revenue integrity for more than 40 years. I am semi-retired but still doing some consulting for hospitals.
I'm am interested in the outcome of this proposal because it could have a significant impact on my IRA investments.
Anything less than quarterly reporting is absurd. This is just another ploy to dumb down Americans so the rich and evil can line their pockets and not be held accountable.
Please don't give in to this administration and dupe your fellow Americans. Hold on to your business and personal integrity and say no to this insanity.

Sent from my iPhone

Linda Dalemar — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Linda Dalemar Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Do not make decisions tough for low-key, everyday investors by eliminating quarterly reporting. Keep the information flowing!

Linda Detwiler Burner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Detwiler Burner Affiliation: Jun. 22, 2026 As an investor, I want and need to see those statements quarterly to make decisions about where my financial resources will go. This should be available to investors like me and not changed. Given our technology and ability to go paperless, I do not understand the reason ing to reduce to every six months.
Linda Detwiler Burner

Sent from my iPhone

Linda Dixon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Dixon Affiliation: Jun. 22, 2026 Quarterly reporting was established for a very good reason. Do we really need more issues with fraud? Let's keep the current schedule and avoid huge headaches! Thank you for being prudent!

Sent from my iPhone

Linda Dohn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Dohn Affiliation: Jun. 22, 2026 The Public has the Right to know

Sent from my iPhone

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linda ferreira — Jun 22, 2026
Subject: S7-2026-15 Comment From: linda ferreira Affiliation: Jun. 22, 2026 Please keep the quarterly reporting alive and well!!!

Linda Grady — Jun 22, 2026
Subject: S7-2026-15 From: Linda Grady Affiliation: Jun. 22, 2026 Stop this ridiculous law, Quarterly reporting is what works for the good of the people.

Linda Gramatky Smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Gramatky Smith Affiliation: Jun. 22, 2026 It doesn't make sense to wait 6 months to hear what is happening! Stay with the 3 months for transparency.

Linda Gramatky Smith

Linda Hart — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Hart Affiliation: Jun. 22, 2026 Wrong on all levels, another way to steal money, 💰 and line their pockets. Greed say no way, if you stay silent you only have yourself to blame.

Sent from my iPhone

Linda Helm — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Linda Helm Affiliation: Jun. 22, 2026 To the Securities and Exchange Comission:
Please continue to require qùarterly reporting. Those of us who rely on our retirement accounts to supplement our social security need this information to invest wisely and protect our income.

Linda Hochanadel — Jun 22, 2026
Subject: S7-2026-15 From: Linda Hochanadel Affiliation: Jun. 22, 2026 Everyone should be held accountable for any type of fraud or deception. The CEO's to the janitor. No one is above the law.

Especially, CEO’s that know better.
The citizens of this democracy are waiting with bated breath.
Yours Truly…
Linda Hochanadel
A concerned citizen of the USA

Linda Johns — Jun 22, 2026
Subject: S7-2026-15 From: Linda Johns Affiliation: Jun. 22, 2026 Linda D. Johns, Murray Utah. Save quarterly reporting, keep them honest. Send them to prison if they break our laws!

LINDA LANGDON — Jun 22, 2026
Subject: S7-2026-15 Comment From: LINDA LANGDON Affiliation: Jun. 22, 2026 Keep Quaterly Reporting! Corporate Transparency Crested Integrity in this world of greed and money.. Seriously…this shouldn’t even be a question.

Get Outlook for iOS

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linda libbey — Jun 22, 2026
Subject: S7-2026-15 Comment From: linda libbey Affiliation: Jun. 22, 2026 The quarterly should remain...monthly would rven be better to stop illegal or manipulation of the experts. Too much gets overlooked now or you are not doing your job!

Yahoo Mail: Search, Organize, Conquer

Linda Long — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Linda Long Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need a report on our investments quarterly and not every six months. This would make decisions on our investments easier for the traders to hide mistakes and losses. They would have six months to not show our earnings or losses. It's our money we have a right to know how and what they are doing with it. Leave our quarterly reporting alone.

LINDA MANCUSO — Jun 22, 2026
Subject: S7-2026-15 Comment From: LINDA MANCUSO Affiliation: Jun. 22, 2026 Keep the quarterly !

Sent from my iPhone

Linda Massa — Jun 22, 2026
Subject: S7-2026-15 From: Linda Massa Affiliation: Jun. 22, 2026 The more oversight, the better. More chances for accuracy in the reports.

Sent from my iPhone

Linda Mchargue — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Mchargue Affiliation: Jun. 22, 2026 Keep is quarterly! We, the people of AMERICA are tired of being scammed by CORPORATIONS and the current administration.
Linda R. mcHargue

Sent from my iPhone

Linda Melancon — Jun 22, 2026
Subject: S7-2026-15 From: Linda Melancon Affiliation: Jun. 22, 2026 Of course those pushing the rule of law need a few more months to work in the dark. We need light more than ever.

Linda Miles — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Linda Miles Affiliation: Jun. 22, 2026 Linda Miles, Retired mental health counselor. Accountability requires transparency. Regularly quarterly reporting is apart of that transparency. In this day and age of algorithms and AI, there is no reasonable excuse to cut back on the regularity of reporting. Why does the SEC want less information to help them preform their oversight responsibilities. That makes no sense and seems like an opportunity for businesses to commit fraud more easily. Please keep quarterly reporting required.

Linda OBrien — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda OBrien Affiliation: Jun. 22, 2026 Linda. Must be quarterly

Sent from my iPhone

Linda Porter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Porter Affiliation: Jun. 22, 2026 This sounds like opening the door to theft given permission by the current crime family in our White House! Keep quarterly statements and reports!

Linda Porter

Organizing For Action
Indianapolis, Indiana
Cell: 317 640 0865
Email: linda.porter88@gmail.com

Linda Rejvani — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Rejvani Affiliation: Jun. 22, 2026 We need the quarterly reporting as investors. Please pass laws that benefit average investors/ Americans rather than corporations whenever possible, especially since the taxpayer is always asked to bail these companies out, and there is increasing distrust in the honesty of big corporations.

Sent from my iPad

Linda Scott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Scott Affiliation: Jun. 22, 2026 As a retired person i rely on earnings. Transparency is vital and we must continue with quarterly teports!
Linda Scott

Sent from my iPhone

Linda Seeley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Linda Seeley Affiliation: Jun. 22, 2026 the Securities and Exchange Commission:
Do not change quarterly reports!

Linda Selbst — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Selbst Affiliation: Jun. 22, 2026 If it has been working, isn't that reason enough to keep it? It's when things become lax that fraud creeps in. If I was a CEO, I'd want it kept in for my own protection. After all, you might not be the one to initiate the fraud but it's your career that is on the line.

Linda Smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Smith Affiliation: Jun. 22, 2026 I am an investor in California. I have a retirement account with stocks and bonds. Please stay honest with your reporting.

Love, Linda in Mount Shasta, California

Sent from my iPhone

Linda Spreen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Linda Spreen Affiliation: Jun. 22, 2026 Stay with quarterly reporting. The every 6 months didn't work.

Linda Werth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Linda Werth Affiliation: Jun. 22, 2026 Keep It Quarterly!! Who do you think you are fooling?! You all need to pay your fair share, just like the rest of us.

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linda whitby — Jun 22, 2026
Subject: S7-2026-15 From: linda whitby Affiliation: Jun. 22, 2026 Keep what's good in AMERICA WORKING. Too much evil, corruption and greed sabotaging the people not just here but those who enjoy our light sharing in investment and development.
Keep important valuable information open and public. TY

Sent from my iPhone

Linden Johnson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Linden Johnson Affiliation: Jun. 22, 2026 Quarterly reporting must be maintained so that issues can be detected sooner than every six months. It's time to do right by the American public and investors, not kowtow to corporate interests.

Lindsay Bachner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lindsay Bachner Affiliation: Jun. 22, 2026 My name is Lindsay Dudzinski, I'm a local cafe manager from the city of Pittsburgh. I think we all know that less tracking & transparency will lead to even more fraud than the US is dealing with which is the last thing we need right now. Please just do the right thing for once.

Lindsey Ladnier — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lindsey Ladnier Affiliation: Jun. 22, 2026 As a shareholder I really think we should keep to the current quarterly set up. There have been many recent cases of insider trading that have gone unpunished, and this will eventually lead to people not wishing to invest at all. It would crash the entire stock market

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Lisa Baldonado — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Baldonado Affiliation: Jun. 22, 2026 We want to keep things as they are and see quarterly financial statements!!!
Mary E Baldonado

Lisa Barker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Barker Affiliation: Jun. 22, 2026 Lisa Barker, investor. As a stockholder I am an owner and I have the right to know what is going on with the company that I own shares in. It's about transparency and accountability. Investors have a right to know what is going on, so they can make investment decisions in a timely manner.

Sent from my iPad

Lisa Bocook — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Bocook Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is a dangerous proposal that will upset the stock market a m d decrease shareholders confidence and trader accountability.
Try looking out for the citizens interest for a change. Stop playing into the hands of the looters.
Maybe you don't care about legacy. You do understand you have a fiduciary responsibility to the American people and regimes change.
Let that sink in.

.

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Lisa Bonham — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Bonham Affiliation: Jun. 22, 2026 Keep information available so we have the facts. No hide

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Lisa Fernandez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lisa Fernandez Affiliation: Jun. 22, 2026 Do not change quarterly reporting. I count on it to review my investments.

Lisa Fernandez
Fiscal Auditor

Sent from my iPhone

Lisa Fulton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Fulton Affiliation: Jun. 22, 2026 Lisa Fulton, Retired. Because I believe in transparency, honesty & communication, please keep quarterly reports for any company investments. The reporting allows investors to manage their accounts & determine if they should buy or sell!!!!!

Lisa Gilmore — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Gilmore Affiliation: Jun. 22, 2026 To the SEC: Small investors need quarterly information on a company to make good decisions when investing. Small investors are working at something else and don't have the luxury of time and a staff to ferret out information about a company before investing. Please keep the playing field level between small and large investors by requiring quarterly disclosures.

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lisa glenn — Jun 22, 2026
Subject: S7-2026-15 Comment From: lisa glenn Affiliation: Jun. 22, 2026 Quit trying to help them defraud the country and our government!!

Yahoo Mail: Search, Organize, Conquer

Lisa Grenadier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Grenadier Affiliation: Jun. 22, 2026 It’s imperative that Conpanies Nero reporting quarterly. Corporations must know that they are accountable

Sent from my iPhone

Lisa Henich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Henich Affiliation: Jun. 22, 2026 Keep reporting!! Why not??

Sent from my iPhone

Lisa Jackson — Jun 22, 2026
Subject: S7-2026-15 From: Lisa Jackson Affiliation: Jun. 22, 2026 Too much can go wrong in 6 months!

Lisa Morgan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Morgan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't let companies hide information

Lisa Oberg — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Oberg Affiliation: Jun. 22, 2026 Stop the insanity of this administration. Stand up and fight for the good of all. History has shown that quarterly reporting is a benefit. Why change to something that didn’t work well in the past to satisfy a small percentage of

billionaires.
Lisa Oberg
Retired Teacher

Sent from my iPhone

Lisa Rinaldi Dobbs — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Rinaldi Dobbs Affiliation: Jun. 22, 2026 We have the right to know as shareholders what is going on within a company
We demand to keep quarterly earnings reports

Lisa

Lisa Roth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lisa Roth Affiliation: Jun. 22, 2026 I am opposed to any changes to the current SEC reporting requirements:

Quarterly reporting is essential to sound financial investing. And necessary for providing relevant data on the broader performance of market sectors and how they interact with the overall economy.

I do not agree with arguments that support this change, they do not have the financial well-being of the majority of investors in mind. Regulations and rules like this were proven to be needed by an industry that has a history of terrible decisions hurting the public.

The SEC should not make this change.

Lisa Roth
707-484-7141
lroth2026@yahoo.com

Lisa Sparks — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Sparks Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:There is already a lack of transparency, please don't assist in further obsfucation. You should be making it monthly for bigger companies and conglomerates, in reaction to the current climate.

Lisa Stout — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Stout Affiliation: Jun. 22, 2026 Sounds like more grifting to me. We're in dire straights as it is, blindsiding this way will be bad for the people. L. Stout, retired

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Lisa Strickland — Jun 22, 2026

Subject: S7-2026-15 Comments From: Lisa Strickland Affiliation: Jun. 22, 2026 Quarterly reporting works! Keep it the way it is instead of letting this dangerous administration RUIN yet another institution.

Lisa Wilson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lisa Wilson Affiliation: Jun. 22, 2026 Keep it Quarterly!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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lissa annulli — Jun 22, 2026
Subject: S7-2026-15 Comments From: lissa annulli Affiliation: Jun. 22, 2026 It is imperative that quarterly reports are continued for transparency. We, the people, need to be able to protect our investments.

Sent from my iPhone

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lissa annulli — Jun 22, 2026
Subject: S7-2026-15 Comments From: lissa annulli Affiliation: Jun. 22, 2026 It is imperative that quarterly reports are continue for transparency! We need to protect our investments.

Sent from my iPhone

Liz Craig — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Liz Craig Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It's unethical at best to hide important information from investors. What's your plan? To keep investors in the dark? For what reason?
This is unethical and troubling. Don't do this.

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liz.vasquez — Jun 22, 2026
Subject: Comment on S7-2026-15 From: liz.vasquez Affiliation: Jun. 22, 2026 Elizabeth Vasquez, Retired, Orange, California
Keep the current reporting. I'm retired with a small IRA. I depend on that IRA fur the future.

Sent from my Galaxy

Liza — Jun 22, 2026
Subject: S7-2026-15 Comments From: Liza Affiliation: Jun. 22, 2026 Quarterly reports are very important to individual investors. The only people who benefit from increasing to 6 months are insiders. KEEP QUARTERLY REPORTS

Yahoo Mail: Search, Organize, Conquer

Liza O'Shea — Jun 22, 2026
Subject: S7-2026-15 Comment From: Liza O'Shea Affiliation: Jun. 22, 2026 Quarterly reporting is the more accurate.

Sent from my iPhone

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liza walshe — Jun 22, 2026
Subject: S7-2026-15 Comments From: liza walshe Affiliation: Jun. 22, 2026 Unfortunately they're are many of us without the ethics of the others. Keep them honest, make them honest. Continue quarterly reporting.
Liza Walshe RN

Get Outlook for Android

LKAYR — Jun 22, 2026
Subject: S7-2026-15 Comments From: LKAYR Affiliation: Jun. 22, 2026 Why the need for the secrecy, this is the publics investment. Keep it QUARTERLY OR I WILL NOT INVEST. Lana Reeves Medical Assembly Technician

Sent from AT&T Yahoo Mail on Android

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llcannon5 — Jun 22, 2026
Subject: S7-2026-15 Comments From: llcannon5 Affiliation: Jun. 22, 2026 The future of my grandchildren!! Keep reporting as is!!
Linda Cannon
Mesa Arizona

Lloyd Von Rueden — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lloyd Von Rueden Affiliation: Jun. 22, 2026 I think there should be quarterly reports so all investors are informed of a company's financial status. Kathy a retired investor.

Sent from my iPad

Lois Feinberg — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lois Feinberg Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on rules

Lois Ravotti — Jun 22, 2026
Subject: S7-2026-15rule-comments@sec.gov From: Lois Ravotti Affiliation: Jun. 22, 2026 My name is Lois Ravotti, just a retired citizen, from New Jersey. This matters to me because I'm an honest person and I expect other to be held to the sam standard that I am and everyone needs consistent reporting to keep them honest too.

Lois Tannenbaum — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Lois Tannenbaum Affiliation: Jun. 22, 2026 It is money invested by hardworking individuals along with those of wealth. I, myself, am a retired educator and psychologist who lives on a fixed income and quarterly monitors the funds I worked so diligently to invest. I am opposed to six month reporting as there is too large a gap for investors like myself to keep abreast of our portfolios.

Sent from my iPhone

Lois Young — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lois Young Affiliation: Jun. 22, 2026 As real people investing our retirement funds, we need to know what is going on quarterly. Too many things change in just a month or two. Please save quarterly reporting.

Sent from my iPhone

Lola Newton — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Lola Newton Affiliation: Jun. 22, 2026 Who is leading the charge to change reporting? We do not want change--leave it alone!

Lora Gregory — Jun 22, 2026

Subject: S7-2026-15 Comments From: Lora Gregory Affiliation: Jun. 22, 2026 Please, leave this alone! The American People have lost enough, do we have to loose it all? Capitalism in today's society is ONLY for the rich. Do not give them more ways to cheat...
you, me, all of us!

"No really great man ever thought himself so".

Loreal — Jun 22, 2026
Subject: S7-2026-15 Comment From: Loreal Affiliation: Jun. 22, 2026 Please keep quarterly reports on them. 6 months is a very long time in the market and it's not a good thing due to how much the market fluctuates due to the uncertainty of the market.6 months is too long without knowing where the money goes.
Thank you for your help in this matter.
Loreal Lucas

Loren Townswnd — Jun 22, 2026
Subject: S7-2026-15 Comments From: Loren Townswnd Affiliation: Jun. 22, 2026 That’s just a bunch of crap to avoid paying taxes bull ****

Sent from my iPhone

Lori Adamson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lori Adamson Affiliation: Jun. 22, 2026 Haven’t you allowed enough corruption?

Lori Burns — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Lori Burns Affiliation: Jun. 22, 2026 Stop messing with our futures. We have worked too hard and far too long to have you take this stance for big businesses!! This is our retirements you're dealing with. Businesses need to do their part to keep the investors informed. It's the part of doing business publicly. Do your part. Don't changed the quarterly reporting!!! I am a hairstylist who has been doing hair for 42 years and still am. I am 60 and cannot afford to lose my hard earned retirement! PLEASE!!
Lori Burns
Binghamton, New York

Lori Chase — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lori Chase Affiliation: Jun. 22, 2026 Absolutely not, so much can happen overnight, week to week, month to month, 3 months was reasonable!

Lori Askelin Chase

Lori Citro — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lori Citro Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Not having quarterly reports is a horrible idea! It allows fraud and insider trading to go unchecked. What the heck kind of corrupt idea is going on here?!

Lori Gwinett — Jun 22, 2026
Subject: S7-2026-15 From: Lori Gwinett Affiliation: Jun. 22, 2026 Those who do not learn from history are doomed to repeat the mistakes of the past (loose paraphrase!) And if the people proposing this do remember their recent history, it's absolutely criminal (and evil!) to attempt this. Stop going backwards and safeguard people's (you know-those of us without insider knowledge that depend on quarterly reporting) investments if you want our money to continue to flow through the market. If we can't trust companies or the SEC to provide timely information on problems with a company, we do not need to increase our already somewhat risky investments.

No SEC is better than a corrupt SEC. Common investors can revolt, dismantle the graft and greed, and start over with regulatory agencies that do what you were intended to do with tax payer dollars instead of trusting the industry to self-regulate, when you are clearly biased toward using ordinary citizens' hard-earned money to further support big business to the detriment of the citizen's money you rely on.
Show us we can trust you or face a battle you didn't think we were capable of waging against big money! You are making a mockery of self-regulation with this proposal. If you are not part of the solution, you are the problem!

Thank you for reconsidering this disastrous proposal.

Best,
Lori Gwinett

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lori h. — Jun 22, 2026
Subject: S7-2026-15 Comment From: lori h. Affiliation: Jun. 22, 2026 Lorene Heston, citizen, This Matters.

Yahoo Mail: Search, Organize, Conquer

LORI LORI — Jun 22, 2026
Subject: S7-2026-15 Comments From: LORI LORI Affiliation: Jun. 22, 2026 Please continue quarterly reviews lets hold these company's responsible for any wrong doings

Yahoo Mail: Search, Organize, Conquer

Lori Murphy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lori Murphy Affiliation: Jun. 22, 2026 The SEC is creating a Wild, Wild West with more and more deregulation. I oppose reducing reporting for investors. This move only fosters distrust in the system.
Keep it Quarterly!

Lori Murphy
Retired Teacher

Lori Proctor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lori Proctor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: To change and deny access of quarterly disclosurers by the SEC is unacceptable. It's vital information that is needed in making informed decisions. It will blindfold retail investors. Why would you take information away? That feels deceitful, dangerous and wrong.

Lori Simonds — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lori Simonds Affiliation: Jun. 22, 2026 They don't want to get accountability because they're thieves!

Lori Wanzo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lori Wanzo Affiliation: Jun. 22, 2026 My name is Lori and I work at a hospital in Florida. Keep the quarterly reports. A lot of my family don't need their retirement dropping to nothing. They need to be accountable!

Get Outlook for Android

LorieandJason Flores — Jun 22, 2026
Subject: S7-2026-15 Comments From: LorieandJason Flores Affiliation: Jun. 22, 2026 Jason Flores Journeyman Pipefitter. We need to have them report more often so regular people have a chance. This transfer of wealth to the rich on the backs of regular people. Im tired of the rules changing to give the keys to the kingdom to the elites. The whole thing is already so corrupt it's disgusting. Let's not make it worse. Don't be part of the problem stop the corruption now.

Lorin Ripley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lorin Ripley Affiliation: Jun. 22, 2026 The purpose of reporting is to protect shareholders. The convenience of companies is tertiary, behind shareholder interest and public interest.
Lorin Ripley, shareholder.

Lorna Arcand — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lorna Arcand Affiliation: Jun. 22, 2026 Keep the reporting quarterly. Semi-annual reports do not serve investors. It will encourage practices that will be detrimental to investors. It means that we cannot see a trend until after
the fact when it is likely too late to make investment changes. Who does this really benefit? There is a reason quarterly reporting started.

Lorraine — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Lorraine Affiliation: Jun. 22, 2026 Please do the right thing. I've worked for a corporation that cooked the books and watched people lose life savings. Twice per year makes it so much easier for corporations to hide their failures. Quarterly reporting is not unreasonable way to keep track of investments and keep them on track.

- Lorraine Wright
Sent from my iPhone

Lorraine Adams — Jun 22, 2026
Subject: S7-2026-15 From: Lorraine Adams Affiliation: Jun. 22, 2026 Stop trying to line the pockets of bloated CEO's. America needs the CEO BS to end.

Sent from my iPhone

Lorraine Stevens — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lorraine Stevens Affiliation: Jun. 22, 2026 Quarterly reports lower the chances of fraud. Allow investors to determine the soundness of their investments.

Loraine Stevens
Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Louann Lemmond — Jun 22, 2026
Subject: S7-2026-15 Comment From: Louann Lemmond Affiliation: Jun. 22, 2026 I have been actively involved in the stock market throughout the years I have saved hard to have something to help me in retirement. I appreciate and value the quarterly reports of the companies that comprise my annuities in my stock portfolio. I respectfully request that quarterly reports remain for those

companies that are a part of the various U.S. Stock Exchange.
Louann Lemmond, retired teacher

Louann Lemmond

Louellen Hackel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Louellen Hackel Affiliation: Jun. 22, 2026 Louellen Hackel, retired. Quarterly reporting is the bare minimum necessity for managing a portfolio and finances. Without quarterly reporting it’s almost impossible to monitor investments etc. planning and monitoring would become a full time job. The average individual doesn’t have the time, resources and access to pertinent information to track trends etc. I feel taking this away makes it incredibly easy for insider trading and unscrupulous practices that target the vulnerable average person.

Louis Fasci — Jun 22, 2026
Subject: S7-2026-15 From: Louis Fasci Affiliation: Jun. 22, 2026 To much with holding information from investors not in the loop, I see this as insider trading at its finest.

Louise McBride — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Louise McBride Affiliation: Jun. 22, 2026 Louise McBride, retired educator, Covington, Tennessee, this matters to me because I rely on my Teacher's retirement fund which is part of the Tennessee Consolidated Retirement System. It has done well in the past and I don't think changing the reporting period would be beneficial to me.

Sent from my iPhone

Louise Savage — Jun 22, 2026
Subject: S7-2026-15 Comment From: Louise Savage Affiliation: Jun. 22, 2026 Please keep these reports coming. We need this information. It is of major importance to all of us American taxpayers.
Very Sincerely
Louise Savage
Sausalito,CA.
94965

Luana Bond — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Luana Bond Affiliation: Jun. 22, 2026 As volatile as the markets are, reporting only twice a year is irresponsible. Do not do this.

Luana H. Bond
103 Powhatan Overlook

Williamsburg VA 23188

Luanne Becker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Luanne Becker Affiliation: Jun. 22, 2026 I'm not rich, just a regular working gal. I want to keep an eye on my investments. We the people deserve quarterly reporting to help us plan for and during retirement. Keep us protected
with quarterly reporting. Luanne Becker, Administrative Assistant.

Yahoo Mail: Search, Organize, Conquer

Luanne Miller — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Luanne Miller Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am I one of the individual investors who will be harmed by the change to 6 months reporting. Please consider the millions of us who will be without the information we need to make wise investment decisions.
Thank you,
Luanne Miller

Lucas Pace — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lucas Pace Affiliation: Jun. 22, 2026 Good day,

In the day of information at out our fingertips and with the advent of AI tech there's absolutely no justifiable reason for people not to receive quarterly reports on all of their investments. I'd go a step further to say there's no good reason for people not to receive monthly reports on their investments, it's 2026, not 1956...

Regards,
Lucas Pace
New Philadelphia, Ohio

Lucy Climer-Kennedy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lucy Climer-Kennedy Affiliation: Jun. 22, 2026 Retain our current transparency and quarterly reporting. Investors should have as much opportunity as possible to make informed decisions with their money. Do discourage investments and stymie the market for smaller buyers

Best,

Lucy Climer-Kennedy
Portland, ME

Luhanna Wilsey — Jun 22, 2026
Subject: S7-2026-15 Comment From: Luhanna Wilsey Affiliation: Jun. 22, 2026 You people are not above the law! You need to report everything just like regular working people have to! Quit trying to get rich off of the people!

Luis Tellez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Luis Tellez Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:Keep quarterly earnings reports as is. Do not change or modify in any way, shapeor fashion. It's working fine as is. I don't buy the argument about streamlining the reporting process. You're planning something, and I don't trust you. It's not broken so don't fix it!

Lydia Bell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lydia Bell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As an individual investor, I oppose this proposal because transparency is essential to fair markets. Investors need access to complete and accurate information to make informed decisions. Reducing reporting requirements makes it harder for ordinary investors to evaluate risks and hold companies accountable.
The SEC should protect investors by promoting transparency, not by limiting the information available to the public.

Lydia Small — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lydia Small Affiliation: Jun. 22, 2026 I would prefer quarterly reporting on the stocks I currently own having the option of acting more quickly on the best way to deal with the ups and downs of the market in a timely manner.

Sent from my iPhone

Lydia Walker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lydia Walker Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I am not a big investor and I am not the most knowledgeable investor but I do look at the quarterly notices. I take what I can from it . The quarterly report shows a level of trust and transparencies which helps when I am putting my money/future in the hands of others

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Lynda Gillham — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Lynda Gillham Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You can't allow companies to get away with this massive fraud on the public and investors. Serve and protect the people!

Lynda Work — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynda Work Affiliation: Jun. 22, 2026 We need quarterly reporting. Stop protecting these scoundrels out there and insider traders with new changes. KEEP quarterly reporting.

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lynegr — Jun 22, 2026
Subject: S7-2026-15 Comment From: lynegr Affiliation: Jun. 22, 2026 We don't need less oversight; we need more!! Please KEEP IT QUARTERLY!!

Lynn Arnett — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Arnett Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The people demand and deserve transparency not secrecy.

Lynn Daczyk — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn Daczyk Affiliation: Jun. 22, 2026 SEC: Keep corporate reporting quarterly. Do not reduce it to semi-annual. Im 81 years old and paid attention to the disaster that caused Enron's disastrous collapse. collapse. The legislation that followed, ordering quarterly inspections, is good. At a time when more, not less, corporate oversight, is warranted, let us not go backwards by cutting inspections in half.

Lynn Fayard — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Fayard Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

REPORTING MUST REMAIN QUARTERLY!!!!
I rely on up to date information to make my investing decisions.
Six months is a ridiculous option for anyone the least bit concerned about being in the know about their finances.
Do not make this astoundingly biased and irresponsible change.

Lynn Hyman — Jun 22, 2026
Subject: S7-2026-15 From: Lynn Hyman Affiliation: Jun. 22, 2026 Don’t give shady dealers the opportunity to destroy citizens’ savings by hiding their actions for six months at a time.

Sent from my iPhone

Lynn Hyman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn Hyman Affiliation: Jun. 22, 2026 No. Bad idea. Don’t let companies play loose. Make them report more rather than less.

Sent from my iPhone

Lynn Knaack — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn Knaack Affiliation: Jun. 22, 2026 Lenora Knaack, retired!

This is important for everyone who invests to be aware of how the SEC is supposed to address fraud with companies! When this is ignored, then companies blatantly steal from their investors! I have experienced being ripped off from eBay!

Lynn M — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn M Affiliation: Jun. 22, 2026 NO! To this 6 month shell game. Big business already is fleeceing americans. Im Tracy Howell, retired and sick of the BS the Republican Regine is pushing down our throats. Life has alredy gotten too expensive for the majority. If the majority of us all die or leave you will have nothing left but your pathetic selves with all the money. That money will be worthless if there is noone there to trade it with.

Lynn Marie Ciccone — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn Marie Ciccone Affiliation: Jun. 22, 2026 My name is Lynn Ciccone, an investor, American citizen and very much aware of the way the secret banks robbed the U.S. and Europe and to this day use dark money in secret. You are known, and the fact that you work to rob people without any accountability is disgusting. To the Rothchilds, Dulles brothers, Rockefeller, Chase and others, I hope justice prevails and you are held accountable. From 1944 to 1954 you secretly worked with "neutral" Swiss crooks , protecting Nazis. Your day will come, all will be exposed.

Yahoo Mail: Search, Organize, Conquer

Lynn Rasmussen — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Lynn Rasmussen Affiliation: Jun. 22, 2026 The proposal to move away from quarts financial reporting has the potential to cause devastating financial losses to investors. Given that when reporting changes were softened in the past and individuals suffered from the same, it is foolhearty to repeat it. To the Trumo Administration, please put my name is the oppose column.

Judith Rasmussen

680 Game Farm Road N, Minnetrista, MN 55359

Sent from my iPhone

Lynn Ratoff — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynn Ratoff Affiliation: Jun. 22, 2026 Quarterly Reporting is necessary. There would be too many opportunities for fraud and larceny if not monitored closely. It's bad enough already under Quarterly; giving more freedom to "cook
the books" is not a benefit. Lynn Ratoff (retired administrator) Boca Raton, FL

Regards,
Lynn Ratoff
c: 561-866-9466

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lynn surmann — Jun 22, 2026
Subject: S7-2026-15 Comment From: lynn surmann Affiliation: Jun. 22, 2026 The time and money spent reporting quarterly is nothing compared to what honest investors can lose if companies are hiding poor figures. The only reason you wouldn't want to report quarterly is because you have bad news and want to hide it longer. Nobody that has good news would have a problem reporting quarterly. I want to see how my investments are doing as often as the board sees it. DO NOT ALLOW THIS!!!!

Lynn Tenczar — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Tenczar Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: In this day and age, when people and groups of people turn out to be not-so-ttansparent in their actions, it seems irresponsible of the SEC to limit the reporting. Often, the quarterly reports are all small investors have to manage their decisions. Please don’t remove the quarterly reports.

Lynn Wood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Lynn Wood Affiliation: Jun. 22, 2026 Do not change the reporting

Sent from my iPhone

Lynn Yoder — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Yoder Affiliation: Jun. 22, 2026 To the Security and Exchange Commission:
I need the information to make informed decisions about the market and as an investor am entitled to them. It would be a contractual violation in that deprives investors of necessary information. Changing quarterly reporting is not in the market's best interests either since people might perfer a more reliable forms of investments.

Lynne Bannon — Jun 22, 2026
Subject: S7-2026-15 Comments From: Lynne Bannon Affiliation: Jun. 22, 2026 Keep quarterly reports!

Sent via iPhone

Lynnette Stroud — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Lynnette Stroud Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
A decision to limit disclosure is unethical and hurts people like myself and my partner who use reporting about stocks to help guide or retirement.

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m and l sharpe — Jun 22, 2026
Subject: S7-2026-15 Comment From: m and l sharpe Affiliation: Jun. 22, 2026 Quarterly reporting is critical, semi annual is insufficient.

M Buncak — Jun 22, 2026
Subject: S7-2026-15 Comment From: M Buncak Affiliation: Jun. 22, 2026 Quarterly reporting keeps businesses honest for possible investors.

Sent from my iPad

M C — Jun 22, 2026
Subject: S7-2026-15 Comments From: M C Affiliation: Jun. 22, 2026 Let's keep Quarterly Reporting please, so that the S.E.C. will not lose access to enough information, potentially, to make reality - based assessments.
Why give away what little oversight there is?
This matters to me because I live in this country.
Thank you.
Mark Casner

Yours Truly,
Mark Casner

M Dilts — Jun 22, 2026

Subject: S7-2026-15 Comment From: M Dilts Affiliation: Jun. 22, 2026 It’s the little people that keep companies relevant. We demand quarterly reports!

Sent from my iPhone

M Garcia — Jun 22, 2026
Subject: S7-2026-15 Comments From: M Garcia Affiliation: Jun. 22, 2026 It is important that the SEC maintain the each 90 day reporting period. It should not be changed.

Sent from my iPhone

M Nadeau — Jun 22, 2026
Subject: S7-2026-15 Comments From: M Nadeau Affiliation: Jun. 22, 2026 Sounds like more time for insider trading

Sent from my iPhone

M Patton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: M Patton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This should not happen. All trading needs to stay transparent and open to everyone all the time. insider trading needs to stop.

M Ros — Jun 22, 2026
Subject: S7-2026-15 Comment From: M Ros Affiliation: Jun. 22, 2026 If the law is for quarterly reporting, it should stay quarterly. This is to protect consumers not corporations. Mark Ross, School Administrator

Regards,

Mark Ross

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m s — Jun 22, 2026
Subject: S7-2026-15 Comment From: m s Affiliation: Jun. 22, 2026 No you do not government works for the ppl if the ppl are footing the bill. Let’s have accountability
You republicans keep changing the rules but when the blue wave hits none of this will EVER HAPPEN AGAIN I DONT think your taking into account that the ppl are poorer now than they’ve ever been and they don’t like it
Sent from my iPhone

M Saltzman — Jun 22, 2026
Subject: S7-2026-15 From: M Saltzman Affiliation: Jun. 22, 2026 To paraphrase ESPN, “Come on man!” This proposal smells like spoiled fish! I’m sure the SEC (in world wide considerations) doesn’t want loose its reputation. Oh, forget it, it’s already ruined by even floating it.

Sent from my iPhone

M SJ — Jun 22, 2026
Subject: S7-2026-15 Comment From: M SJ Affiliation: Jun. 22, 2026 Margie St John Account Executive: Keep companies updated information public viewing quarterly to avoid deceptions.

Get Outlook for iOS

M SUSAN BRADLEY — Jun 22, 2026
Subject: S7-2026-15 Comments From: M SUSAN BRADLEY Affiliation: Jun. 22, 2026 Don’t change this.
Keep it Quarterly!

Susan

M. L. — Jun 22, 2026
Subject: S7-2026-15 Comment From: M. L. Affiliation: Jun. 22, 2026 My retirement is invested in those financial instruments, keep quarterly reporting.

M. Stichter — Jun 22, 2026
Subject: Comment on S7-2026-15 From: M. Stichter Affiliation: Jun. 22, 2026 No! It needs to remain quarterly! Im retired and I need to see that my returns will see me through retirement or Ill pull my investments out and look elsewhere. I didnt work and save for the government to look out for the wealthy and throw the rest of us 'to the wolves'. This Country isnt the one I grew up in a knew and loved, that cherished equality and focused on morals and values and helping those in need. And those of us who just want to enjoy retirement as we expected to should have that right! Michelle Stichter, retired, Swansea, SC.

MADELINE GUTMAN — Jun 22, 2026
Subject: S7-2026-15 Comments From: MADELINE GUTMAN Affiliation: Jun. 22, 2026 Quarterly reports should remain mandatory. It’s really not too much to ask.

Sent from my iPhone

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madelyn bauman — Jun 22, 2026
Subject: S7-2026-15 Comments From: madelyn bauman Affiliation: Jun. 22, 2026 Quit making everything worse in our country. It's one thing after another being torn apart.

Sent from my iPhone

Madilyn Middlebrook — Jun 22, 2026
Subject: S7-2026-15 Comment From: Madilyn Middlebrook Affiliation: Jun. 22, 2026 Quarterly reporting is vital not only for shareholders but to ensure integrity in public companies. I am a project manager in a major electrical distribution company. It is good for us to report our wins on a quarterly basis. Just because a company like SpaceX may want to report their losses bi-yearly instead, that's too bad! Many companies thrive with quarterly reporting. We can't change the game just for one unfair player.

Maggie Andersen — Jun 22, 2026
Subject: S7-2026-15 From: Maggie Andersen Affiliation: Jun. 22, 2026 We have enough corruption already. Don't make it easier to commit further corrupt acts. What thee hell is wrong with you.

Maggie Iuen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Maggie Iuen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
More and more we need a light shown on businesses. One way to protect the public is to continue with the quarterly reports. With all the fraud we see on a daily basis it's important to protect the American people and their interests.
Thank

Maggie Morrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maggie Morrison Affiliation: Jun. 22, 2026 Keep their feet to the fire by continuing the quarterly reporting system. They do not need any more help to hide from public scrutiny.
Sincerely,
Margaret Zonia Morrison

Mahlon Manson — Jun 22, 2026
Subject: File No. S7-2026-15 From: Mahlon Manson Keep quarterly reports!!!

Maia Reeb — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maia Reeb Affiliation: Jun. 22, 2026 Maia Reeb, law student. Quarterly reporting should remain so the public can have access to information. We need more accountability, not less

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MAIL SERVICE — Jun 22, 2026
Subject: S7-2026-15 Comments From: MAIL SERVICE Affiliation: Jun. 22, 2026 I need to know how my various accounts are doing to allow me to make decisions on options I may need to make. So keep reporting quarterly.

Sent from my Galaxy

Maile Chambers — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Maile Chambers Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Let me take your money to invest and not allow you to see where it goes at all and tell you to trust it! Why change the visibility unless you're hiding something or planning on hiding something? Trust goes a long way and with this proposal, you're like a cheating spouse, you just don't give a crap about anyone elses feelings on the matter. All I know is, I'm glad we don't live infinantly. The way politics and powertrips are ruining the world we live in is atroshish! I feel sorry for my grandkids and their kids and grandkids. Why don't you try looking at the future and seeing where your family lands with this proposal. Are you willing to take responsibility for the demise of people's legacies? And if so how the hell do you sleep at night?

Mairead Murray — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mairead Murray Affiliation: Jun. 22, 2026 Quarterly reporting should not change. Leave it alone. We need to have the latest and greatest info while managing our investments.

Máireád Murray

Major Tom — Jun 22, 2026
Subject: S7-2026-15 Comments From: Major Tom Affiliation: Jun. 22, 2026 I am an Automation Engineer in pharmaceutical manufacturing sector.
As someone who’s retirement is banked in the market and who works in contract drug development,

losing financial insight to our clients presents an incredible risk to the entire industry of pharma CDMOs that produce the vast majority of all generic drugs available on the market as well as cutting edge specialty drugs.

This rule is designed to help wealthy insiders, at the expense of dumbing the bag on us working class folks trying to build the American dream.

I strongly Oppose the approval of Rule S7-2026-15.

Do not sell the average American out to corporate influence and wealthy oligarchs.

With Great Concern,
Kyle W Nicol

Mama Trish — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mama Trish Affiliation: Jun. 22, 2026 How come HUMANS have less rights, and you keep giving CORPORATIONS AND THE RICH *MORE* RIGHTS? Your job is to regulate and protect. What could this decision possibly do but screw the American people?! Are you a protective agency, or are you lackeys for the rich? Show us who you REALLY work for.

Mandy Lindsey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mandy Lindsey Affiliation: Jun. 22, 2026 I'm pulling all my stocks if this continues. Not a good idea!!

Sent from my iPhone

Mandy Saiz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mandy Saiz Affiliation: Jun. 22, 2026 Im Mandy Saiz, I'm a custodian. If I am investing you have no right to speak for me and you have no right to block me from seeing whats going on with my investments or any other. without us you wouldn't be here! It is our right to know everything and we have the right to speak and decide what we want done not the SEC!

MANFRED GRELL — Jun 22, 2026
Subject: S7-2026-15 Comment From: MANFRED GRELL Affiliation: Jun. 22, 2026 Im 70 years old and rely on income from my investments to supplement my social security. Transparency is important to folks in my situation, the better we are informed the better we can manage our finances. Large finance companies have departments doing research for them, this leaves small investors blind for large window of time. Please keep the 90 day reporting window in effect.

Yahoo Mail: Search, Organize, Conquer

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mannyp105 // — Jun 22, 2026
Subject: S7-2026-15 Comment From: mannyp105 // Affiliation: Jun. 22, 2026 We are done with giving big companies our trust and benefit of a doubt. No. Make them report quarterly! The SEC cannot be trusted as well. The SEC board/members need to be replaced because now we know whose side they are on!

Get Outlook for Android

Mara McGill — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mara McGill Affiliation: Jun. 22, 2026 I do not support changing reporting requirements for U. S. companies from quarterly to semi-annual. This idea jeopardizes the savings and investments of millions of Americans who need to see what is happening in a more timely fashion. Keep the rules as they are.

Mara McGill retiree from IBM Corporation, holder of investments in major corporations
Current resident of Naples, Florida

Sent from AT&T Yahoo Mail on Android

Marc Buettell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marc Buettell Affiliation: Jun. 22, 2026 Do not change from athe current quarterly reporting schedule. Too much can change over a longer period of time.

Marc Buettell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marc Buettell Affiliation: Jun. 22, 2026 Do not change from athe current quarterly reporting schedule. Too much can change over a longer period of time. I

Marcia Douglas — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marcia Douglas Affiliation: Jun. 22, 2026 Quarterly is the better way.

Marcia LeBlanc — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marcia LeBlanc Affiliation: Jun. 22, 2026 We need to know quarterly!!!

Sent from my iPhone

Marcia Tucker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Tucker Affiliation: Jun. 22, 2026 To the

Securities and Exchange Commission:
Investors need quarterly reporting to ensure we know what is going on and to accurately direct our investments. Please do not change the frequency of these reports!
Thank you.

Marcie Hutchison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marcie Hutchison Affiliation: Jun. 22, 2026 Well it's a great way for the company to end up getting shorted because smaller investors don't know what's going on and only have the news as a ln indicator.

Marcus A Morris — Jun 22, 2026
Subject: S7-2026-15 From: Marcus A Morris Affiliation: Jun. 22, 2026 Keep the law as it is!

Marcy Gentry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marcy Gentry Affiliation: Jun. 22, 2026 Marcella Gentry, I am retired, but I know CEO's must continue to sign their name quarterly to their financial records!! This was established for good reason and you all know it! We The People deserve to know!

Margaret Bergsrud — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Bergsrud Affiliation: Jun. 22, 2026 Hello, my name is Margaret Bergsrud and I am writing to request the SEC keep quarterly reporting. I am 74 years old and cannot afford to be uniformed for 6 months, too much can change and the potential for significant losses are more difficult to absorb the older I get and it would mean that there's more time for fraud to grow. It may be optional on paper but is inevitable that it will become the practice plus the savings incurred will only be realized by the company. So I repeat, I am requesting the SEC keep quarterly reporting. Please feel free to contact me if needed, 218-260-1719. Thank you, Margaret Bergsrud

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Margaret Bradley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Bradley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: please leave the quarterly reporting as it is. As a widow and a retiree, I need to keep up with my IRA quarterly and guard what little I have in that account. My well being may depend on it. Thank you

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Margaret Carreiro — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Carreiro Affiliation: Jun. 22, 2026 If it ain't broken, don't "fix" it. Unless, if course, you mean it to be broke for the regular investor. This attempt to change a system of reporting that has been in place for 50 years,
smacks of nothing more than underhandedness and bad intentions. We must maintain quarterly reporting so ALL investors can be more confident in placing their money in the market and in their

particular investments. Dr. Margaret Carreiro Professor emerita of
Biology University of Louisville Louisville, KY

Sent from AT&T Yahoo Mail on Android

Margaret Freitag — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Freitag Affiliation: Jun. 22, 2026 My name is Margaret Freitag. I have had a long career in multinational pharmaceutical and diagnostic companies. I am heavily in favor of quarterly reporting. These are essential merits of keeping organizations compliant and above board and preventing fraud and abuse.

Margaret Freitag

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margaret gruna — Jun 22, 2026
Subject: S7-2026-15 Comments From: margaret gruna Affiliation: Jun. 22, 2026 Make them report quarterly!
Whatever happened to checks and balances??
The PUBLIC is entitled to know what the fools in charge are doing .
.

Sent from my iPhone

Margaret Heinemann — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Heinemann Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
we absolutely need to keep quarterly disclosing! We need more transparency not less. I want more information not less!
There is already a monumental lack of trust and this will make it worse.
Thank you!

Margaret Hranitzky — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Hranitzky Affiliation: Jun. 22, 2026 Keep the reporting Quarterly. This system is working for all citizens now and needs to stay as it is.

Please don’t give the wealthy another way to fail our country.

Margaret Hranitzky — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Hranitzky Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

The current system works with Quarterly reporting.
Please leave it as is or increase reporting nit decrease the reporting
please stop this administration's greed and focus on all of America not just wealthy Political donors

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margaret korte — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: margaret korte Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Reports should be monthly and investors should be able to access them. Too much can happen in 6 month's time. Transparency is important to maintain trust in investments.

Margaret Mason — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Mason Affiliation: Jun. 22, 2026 Keep it

Sent from my iPhone

Margaret Paul — Jun 22, 2026
Subject: S7-2026-15 Comment From: Margaret Paul Affiliation: Jun. 22, 2026 All we need is yet another means by which the insiders can get richer at the expense of the rest of us. NO! NO! NO! Shame on you (the SEC) for even giving this consideration.

www.AntiqueSterlingCreations.com

Margaret Pew — Jun 22, 2026
Subject: S7-2026-15 Comment From: Margaret Pew Affiliation: Jun. 22, 2026 You must keep quarterly reporting…
I’m retired and watch my stock portfolio religiously. Sadly I am not one of the greedy millionaires who won’t care about this.

Ciao, Maggie P
Ordinary but concerned citizen

Margaret Rose — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Rose Affiliation: Jun. 22, 2026 We need constant oversight. Please
keep things transparent to the little guy.

Margaret Rutledge — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Rutledge Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
STOP VIOLATING YOUR RESPONSIBILITY TO THE AMERICAN PEOPLE. What are you thinking?

This change means LESS REPORTING which is TOTALLY UNACCEPTABLE. I think you better fix this and fix it as per your fiduciary responsibility. You work for AMERICANS not t-Rump

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Margaret Scheihing — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Scheihing Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is common sense to me that those I trust with investing my funds can make better decisions with more frequent earnings reports and financial data from companies seeking to borrow MY MONEY invested in their businesses.

I deserve to have more not less access to financial data to protect my interests.

Do not restrict or decrease my access to financial data to guide my investments and my own spending decisions.

Margaret Snow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margaret Snow Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY.

Margaret Wirth — Jun 22, 2026
Subject: S7-2026-15 From: Margaret Wirth Affiliation: Jun. 22, 2026 It is absolutely necessary to have quarterly reports ! Twice a year hides negative e results and opens options for illegal actions!!!!!!!

Sent from my iPhone

Margery Doss — Jun 22, 2026
Subject: S7-2026-15 Comments From: Margery Doss Affiliation: Jun. 22, 2026 With the increase in the use of AI, the "burden" of reporting is lessened so the only reason I can see with less reporting is to hide the shenanigans going on in corporate America. Enough already! Keep the current rule to protect the shareholders rather than the profit mongers.

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margie hill — Jun 22, 2026
Subject: S7-2026-15 Comment From: margie hill Affiliation: Jun. 22, 2026 Why is this being considered. The Public needs protections from unscrupulous behavior. Continue quarterly reporting. We depend on creditable oversight and regulations .

Sent from my iPhone

Marguerite Korzelius — Jun 22, 2026

Subject: S7-2026-15 Comment From: Marguerite Korzelius Affiliation: Jun. 22, 2026 Time to hide their stealing

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Maria Anderson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Anderson Affiliation: Jun. 22, 2026 Maria Anderson
Small business owner
Keep the quarterly reporting . Would like to see even more transparency instead of what is happening all throughout our government!

Maria E. Anderson
954-593-2800
Universal Real Estate Services, Inc.

Maria Arnold — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Maria Arnold Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: quarterly reports are the most important means for getting information. Blinding investors for 6 months denies Retail investors vital accurate and timely information. This is dangerous and takes away the ability to make informed decisions.

Maria Brattlof — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maria Brattlof Affiliation: Jun. 22, 2026 Before 1970, waiting six months for financial data meant the market was constantly guessing. If a company had a terrible or fantastic six months, the semi-annual report would shock the market, causing massive stock crashes or wild price surges. The SEC realized that a 90-day cycle allowed the market to absorb financial data gradually, leading to a much smoother and more stable stock market.

The longer a company goes without opening its books to the public, the more room there is for bad behavior. Six months gave failing companies too much time to hide massive losses or operational issues. Furthermore, corporate insiders had a long, unfair window of time where they knew how the business was doing while everyday investors were left in the dark. Quarterly rules leveled the playing field.

The SEC needs to protect the people, not the corporations. Please do not put the people's hard earned investments at risk.

Regards,
Maria Brattlof

Sent from my iPhone

Maria Caracter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Caracter Affiliation: Jun. 22, 2026 Stop letting them have these loops to do dirt. Only unethical things are done in the dark. Shine the light every quarter.

Mrs. Maria Caracter
301-802-2280-text
Maria.Caracter@NRL.navy.mil

Maria Garza — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Garza Affiliation: Jun. 22, 2026 Yes. I believe the quarterly reports are necessary for accountability. Keep the quarterly reports.

Maria Gil — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Gil Affiliation: Jun. 22, 2026 SEC keep
It Quarterly

Maria Herwig — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maria Herwig Affiliation: Jun. 22, 2026 Please, keep quarterly reports mandatory. Anything less will erode small investors' (and voters') confidence in the system.

Maria Piccininno — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maria Piccininno Affiliation: Jun. 22, 2026 My name is Maria Piccininno I have worked my entire life and now depend on my stocks for my retirement.Not knowing what is happening with them for 6 months would be detrimental to not just my finance but to anyone else who isn't in control of and or privy to company's ledgers.It's imperative that we maintain transparency and we have seen globally why quarterly reports are better than semiannual,over and over again is devastation for shareholders can be huge. I urge you to keep reporting quarterly .Thank you for your time. Sincerely,Maria P

Sent from my iPhone

Maria Piccininno — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Piccininno Affiliation: Jun. 22, 2026 Maria Piccininno , retired, keep it Quarterly

Sent from my iPhone

Maria Skinner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maria Skinner Affiliation: Jun. 22, 2026 Keep quarterly reports going. We need that info to make decisions.

Sent from my iPad

Maria Webster — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maria Webster Affiliation: Jun. 22, 2026 Dear SEC,

I am writing to formally request that the quarterly reporting process be maintained.

Quarterly reporting is essential for ensuring transparency and maintaining accountability within these operations.

Best regards,

Marie Webster, Realtor

Marian Bauer — Jun 22, 2026
Subject: S7-2026-15 From: Marian Bauer Affiliation: Jun. 22, 2026 Please keep quarterly reporting as it has been. As a retired person with investments, I want to make certain they are accessed in a timely manner. Marian Bauer
Harrodsburg, KY 40330

Marianne Curley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marianne Curley Affiliation: Jun. 22, 2026 6 MONTHS????? It's called grand theft!!!

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marianne walden — Jun 22, 2026
Subject: S7-2026-15 Comment From: marianne walden Affiliation: Jun. 22, 2026 This is important to many.

Sent from my iPhone

MARIBETH BEDSOLE — Jun 22, 2026
Subject: S7-2026-15 From: MARIBETH BEDSOLE Affiliation: Jun. 22, 2026 I am very opposed to cutting reporting as I remember when and why this time frame was instigated. Today we have even more chances of unscrupulous company leaders. Please do NOT make it easier for them!
beth bedsole
Retired Instructor
Abbeville, AL

Sent from my iPhone

Marie Francis — Jun 22, 2026

Subject: S7-2026-15 Comment From: Marie Francis Affiliation: Jun. 22, 2026 At a time in our history the adverage middle class American is stretched to yhe max, and subject to fraud at a drop of a hat and counting their change, we should be increasing oversight not
deminishing. Keep oversight quarterly.

Yahoo Mail: Search, Organize, Conquer

Marie Harrington — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Marie Harrington Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a retired Social Worker, I know first hand the fear of older adults, who have been scammed or trusted a financial advisor, or a family member who did protect a client's assets. The SEC must provide quarterly reports so that older adults, their advisors, or their families can take approrpriate action to ensure that the money they have invested is wisely used. No one should have to live with their hard earned assets being swindled and the fear of dying broke becomes a reality.

Marie Henry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marie Henry Affiliation: Jun. 22, 2026 There’s a reason we started requiring CEO’s to sign their financial statements quarterly… to counteract lying and greed. Human nature has not changed. It seems to me that we are reading more reports of massive fraud than ever before. Keep CEO’s accountable. Do NOT change the rules.

Sent from my iPhone

Marie Standberry — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marie Standberry Affiliation: Jun. 22, 2026 Please stop stealing from the working class. Stop the insider trading, stop politicians, do something useful and righteous for a change. See how that makes your harden to the rest of the world heart leave.

Mariette Coyle — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mariette Coyle Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: We are already working towards another mortgage loan crisis, and many citizens now have their retirement savings invested in the market. Accountability is key, and companies should continue to be required to report quarterly. Thank you.

Marilee Hilgendorf — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marilee Hilgendorf Affiliation: Jun. 22, 2026 Do not let companies hide their money for 6 months. Every should be allowed to see what they have!!

Sent from my iPhone

MARILYN COLBERT — Jun 22, 2026
Subject: S7-2026-15 From: MARILYN COLBERT Affiliation: Jun. 22, 2026 Marilyn Colbert, 15 year employee of Enron in Houston, maintained the counterparty database information. My view is Jeff Skilling snd his unscrupulous tactics were a primary reason for the decline of Enron. The working atmosphere changed for the worse for ALL employees when he was put in charge. It was cutthroat, win at any cost. His influence encouraged traders to think manipulating energy sources that caused brownouts in California were okay. Win by any means.

My job was to maintain the counterparty database. Adding a company required identifying it as an internal or external entity to Enron for accounting purposes. Towards the end it seemed that a lot of paper companies were being created. When I would call corporate to find out if we were majority owner or not, I couldn't get answers. Some of these companies had Star Wars type names like Jedi II or something. The "officers" names seemed sketchy. I think Andy Fastow listed relatives as officers.

Skilling totally altered Enron's business foundation. He did not value what built it. Physical assets like the pipelines were sold off. Mark to market was the new "commodity" method. Pay up front, maybe you will get it back. How do you trade "dirty air" S02, or Weather??

I know Skilling was not alone acting in the downfall of Enron. And not all answered for their participation, such as Lou Pai who left with millions in his pockets. Had there been transactional accountability behind these paper "companies", investigation of the "officers", what could have been spared?

The fall of Enron was far reaching outside. I was fortunate that I left the company just before it fell. But I watched as THOUSANDS of my fellow employees walked out of the building with boxes in their hands after being told they had 30 minutes to pack up, for many a lifetime of work. That was hard enough.

But consider that thousands of employees whose presence in downtown Houston supported a myriad of businesses in the area, such as restaurants who now lost clientele. The people that supplied those businesses in one way or another lost business as well.

Many people had invested in Enron, such as teachers unions pensions, everything was lost. Employees that had retired now had to go back to work. People that had saved money for their personal lives, their children's educational funds, now it was gone. People invested based on the "numbers". We weren't ignorant, we trusted. I asked my stock broker months before it fell what he thought about what we were hearing at that time. And he said, no everything's OK. Everything's fine. It wasn't. We trusted.

It is imperative to hold companies accountable for their business transactions and financial reporting. An absolute necessity. When a company falls, it is not just about the company. Anyone that transacts with them in any way shape or form could potentially lose as well.

Sent from my iPhone

Marilyn Hardyman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marilyn Hardyman Affiliation: Jun. 22, 2026 As a retired person I depend more than ever on my quarterly reports to see how I'm doing and what my future looks like. Don't take this away from me! I need to see want is going on to ensure that no one is messing where they shouldn't be and I believe it might just keep everyone honest.

This is MY money and I want quarterly reports!

Marilyn Hardyman
Sent from my iPhone

Marilyn Todd — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marilyn Todd Affiliation: Jun. 22, 2026 This won't work. What are you trying to hide! The American citizens are watching you! You can't rip off everyone else for your own profit. We've seen enough of this! Stop it! We should be able to see your books at the end of Every month, just like our bank statements!

Sent from my iPhone

Marilynn Krammes — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marilynn Krammes Affiliation: Jun. 22, 2026 History has shown us the need for quarterly reporting. This is not beneficial to any except those who which to do nefarious things. Please keep quarterly reporting.

Sent from my iPhone

Marina Radovanovic — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marina Radovanovic Affiliation: Jun. 22, 2026 Quit trying to take the little bit that we get and giving it away to the billionaires. Don't they have enough already ?!!

Marinelle Glickauf — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Marinelle Glickauf Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As an investor, I need, and I stress NEED to know the financial standings of these companies that I am placing my money. I need to have the SEC quarterly overview of these companies to keep them accountable. So that I can trust that they are reporting their financial information correctly.
I don't want to see a market crash due to lack of oversight in the USA.
I need to be able to trust that my Investments United States companies are safe if I am going to invest in the United States markets.
Your oversight in a quarterly basis is very important

Mario Dentale — Jun 22, 2026
Subject: S7-2026-15 From: Mario Dentale Affiliation: Jun. 22, 2026 Less than quarterly encourages corruption period !

Marion Charette — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Marion Charette Affiliation: Jun. 22, 2026 Do not allow this

. Less transparency leads to lower returns for investors!!!

Marion Charette
02346

Marion Ringquist — Jun 22, 2026
Subject: S7-2026-15 From: Marion Ringquist Affiliation: Jun. 22, 2026 Keep the Quarterly reporting for checks and balances, please! No additional loopholes, there are more than enough already! Thank you!

Marjorie Kulbis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marjorie Kulbis Affiliation: Jun. 22, 2026 Quarterly reporting needs to continue. There are too many sneaky people trying to get richer and richer. There needs to be accountability so quarterly reports should stay, too much can happen in six months.

Sent from my iPad

Marjorie Zack — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marjorie Zack Affiliation: Jun. 22, 2026 Quarterly reporting is good for all Americans. Please keep the schedule that is in place. Lesser reporting will allow for lower rates to be kept from the public.

- M Zack

Mark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Affiliation: Jun. 22, 2026 Keep the reporting as is and protect us like the rule was intended.

Mark and Joanna Sims — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mark and Joanna Sims Affiliation: Jun. 22, 2026 I'd rather see monthly reporting and signature by CEO, but I realize that's probably not doable, but the minimum standard must be quarterly to keep these folks honest. Twice yearly is totally unacceptable.

Mark Anderson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Anderson Affiliation: Jun. 22, 2026 I am a small investor and don’t have much more than $1,500 invested. But without quarterly reports I wouldn’t trust what I was being told. Too many firms try to cook the books as it is.

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mark colchagoff — Jun 22, 2026
Subject: S7-2026-15 Comment From: mark colchagoff Affiliation: Jun. 22, 2026 The obviousness is that large corporations will do a thing if they can do a thing. Stop them from defrauding the investors.

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Mark Friedman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Friedman Affiliation: Jun. 22, 2026 There is no need to reduce reporting unless there is something to hide! Keep the quarterly reporting.

Mark Gillespie — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Gillespie Affiliation: Jun. 22, 2026 This sounds like another Trump says white collar crime is not a crime, it's how he keeps getting away with his crimes. Very bad idea! Don't let this happen, don't let Trump and his cronies screw over the country even more than they are now! Mark Gillespie, Arlington Heights IL President Optimus Executive Search

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Mark Harris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Harris Affiliation: Jun. 22, 2026 Keep the reporting quarterly by the SEC ! Mark Harris
Don’t let the scammers get away and free !

Sent from my iPhone

Mark Ingham — Jun 22, 2026
Subject: S7-2026-15 From: Mark Ingham Affiliation: Jun. 22, 2026 There is no reason to change this except to hide data. Do not change the quarterly reporting requirement.

Mark Ingham — Jun 22, 2026
Subject: S7-2026-15 From: Mark Ingham Affiliation: Jun. 22, 2026 There is no reason to change this except to hide data. Do not change the quarterly reporting requirement.

Mark Koth — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mark Koth Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please continue requiring public entities to release financial infomation quarterly. A well informed public benefits all.

Mark Lambert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mark Lambert Affiliation: Jun. 22, 2026 All should be transparent!

Sent from my iPad

Mark Levin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mark Levin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
There is no good reason to make these changes. The only people who will gain from this rule would be people who want stocks to bounce up and down.

Mark Pascetta — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mark Pascetta Affiliation: Jun. 22, 2026 Be transparent with your clients …

Sent from my iPhone

Mark Prout — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Prout Affiliation: Jun. 22, 2026 Transparency! Transparency! Transparency! I don't want to wait an extra quarter to hear management say "Oops! Sorry. Too bad."

Mark Shaw — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mark Shaw Affiliation: Jun. 22, 2026 This is one government regulation we cannot afford to reduce. There is too much that can go wrong before we find out it’s happening. If a company doesn’t want to deal with the need for quarterly reports, they need to just pull themselves from the stock exchange and go private.

Sent from my iPhone

Mark Shonk — Jun 22, 2026
Subject: Quarterly is far preferable to semi-annual reports. More room to inform insiders over many investors. From: Mark Shonk Affiliation: Jun. 22, 2026 Yahoo Mail: Search, Organize, Conquer

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Mark Szabo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Szabo Affiliation: Jun. 22, 2026 Quarterly reporting is important to make sure there is accountability. When there is no accountability and transparency fraud runs rampant. Fraud is stealing in the layman's sense. Stealing

is bad for business. Whether it is the employer, employee, or customer.

Respectfully,
Mark Szabo
Rocky River, Ohio 44116

Yahoo Mail: Search, Organize, Conquer

Mark Umble — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Mark Umble Affiliation: Jun. 22, 2026 We want quarterly reports

Sent from my iPhone

Mark Unwin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Unwin Affiliation: Jun. 22, 2026 Mark to market is a transparent way of evaluating investments and any attempt to move away from corporate financial transparency is anti capitalist.

Mark Watkins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mark Watkins Affiliation: Jun. 22, 2026 The decision to keep small investors in the dark for 6 months at a time is absurd. Add to the fact others can get the information every three months just reeks of favoritism and pay offs! J. Mark Watkins

Mark Watkins
Regional Manager
T.
629.259.0193
E.
mark.watkins@onlocationind.com

Mark Wright — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mark Wright Affiliation: Jun. 22, 2026 Quarterly reporting equals transparency. The converse would be what is being hidden.

Sent from my iPhone

Marla McGarry-Lawrence — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Marla McGarry-Lawrence Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a small investor, I believe this new rule puts me and others who do not have large investments at a severe disadvantage because of the opportunity for fraud and cover-up by large companies. This new rule is bad for us and bad for our country. We need every possible means available to keep our investments safe and to keep companies honest, especially in the current economic environment. I don't trust these large companies to look out for us, that's what the SEC is for.

Marla Pomante — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marla Pomante Affiliation: Jun. 22, 2026 Absolutely not! Have YOU SEC learned nothing from the last 40 odd years (think 1980's savings and loans disaster). I lost EVERYTHING financially in 2009-2012 thanks to the avarice and greed that was rampant then. DO NOT put the citizens of this country in that position again. You will be held accountable for the decision you make.

Marlene Josephsohn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marlene Josephsohn Affiliation: Jun. 22, 2026
Commissioners: Investors understand risk vs. reward, and the abolition of quarterly reporting is an unnecessary risk with minimal reward. Further, while the risk would be borne disproportionately by smaller investors, the reward would be enjoyed primarily by large corporations, institutional investors, and others whose inside knowledge isn’t dependent on public corporate reports. Frontrunning, self-dealing, and other market manipulations would only increase with the loss of quarterly reporting. Please do not allow this unneeded relaxation of reporting standards!

Marlene Josephsohn

Marlene Ludlow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marlene Ludlow Affiliation: Jun. 22, 2026 marlene ludlow, retired. quarterly reporting is important. there is enough fraud without giving companies more time to cover it up! ENRON???!!!

Marlene Russell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Russell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Looks like they just want to make it better for themselves as usual. Why else would they want to change.

Marsha Brown — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marsha Brown Affiliation: Jun. 22, 2026 This is another attempt to cover up the corruption in our country. The rich be
come richer off the hard work of others. They pay a barely livable wages. Dont pay a fair rate of taxes, this country has let rich take over again. Why do cooperations recieve huge tax cuts? We pay for our utilities and infrastructure with rate increases. While cooperations who own them receive more cuts and government money, our money. How is that right, the system is rigged to serve the rich. Taking our money in taxes and social securities then take from those services first to cover their initiative. Giving billions to the already rich in government contracts. The average American doesn't stand a chance,it's wrong. Stop the corruption. We the people see what you are doing, why cant you? Marsha Brown US Citizens

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Marsha Ettl — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marsha Ettl Affiliation: Jun. 22, 2026 I think that they they should be quarterly. I want no less

Sent from my iPhone

MARSHALL WEINGARDEN — Jun 22, 2026
Subject: S7-2026-15 From: MARSHALL WEINGARDEN Affiliation: Jun. 22, 2026 Quarterly reporting from publicly traded companies is mandatory. I've witnessed yoo many frauds or intentional misstatements in my 60 years of investing to give up our right to this critical information. Decreasing reporting gives public companies more time to cook the books, especially when they've already made misleading statements.

Marshall Weingarden

Marta L Storkamp — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marta L Storkamp Affiliation: Jun. 22, 2026 Who is behind this s..stuff? How and why is this started?

Marta L Storkamp — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marta L Storkamp Affiliation: Jun. 22, 2026 Who is behind this s..stuff?

Martha Colburn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Martha Colburn Affiliation: Jun. 22, 2026 Keep the reporting Quarterly. We, the People, about whom the reports matter have a Right and a Need to Know how OUR accounts (our money) are doing. And it's important that we know more than 2 times per year. Martha B. Colburn, Assistant District Attorney (retired).

Martha Doigherty — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Martha Doigherty Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quit playing into Trump and Putin's hands

Martha Galvin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Martha Galvin Affiliation: Jun. 22, 2026 I want regular reporting as then I can keep reminded of my interests and how they are being managed. Quarterly reports keep managers responsible and communicating and they learn as much as I do
With quarterly reporting, managers can move money where it works best for their clients interests. Do NOT change this policy. Vote NO on this change.

Sent from my iPhone

Martha Michael — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Martha Michael Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please protect our ability to manage our own funds quarterly. People will find other options in other countries otherwise.
Do not allow CEOs of financial institutions to have more say in our funds than we do!!! It is a no Beamer.
sincerely,
Dr. Martha Michael

Martin Ford — Jun 22, 2026
Subject: S7-2026-15 From: Martin Ford Affiliation: Jun. 22, 2026 Unless human-nature has suddenly changed, we need to keep the quarterly reporting rule in place. We have seen too much fraud in our institutions. Enough!

Kii

Martin Gabel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Martin Gabel Affiliation: Jun. 22, 2026 Im opposed to this rule change. I read quarterly reports and make use of the information in decisioning. This change will also allow corruption to take hold in the markets by using disinformation to manipulate stock prices.

Martin Grantham — Jun 22, 2026

Subject: S7-2026-15 Comments From: Martin Grantham Affiliation: Jun. 22, 2026 At a time when corporate crime is at an all time high and heads of corporations have the highest rate of psychopathic personality disorders, higher than the general prison population, why the Hell would it be a good thing to make it easier for them to avoid accountability? Psychopaths need constant monitoring and never change, so don't change what few rules are established that help rein in their remorseless pursuit of self interest over the public good!

Sent from my iPhone

Martin McClure — Jun 22, 2026
Subject: No semi-annual reporting From: Martin McClure Affiliation: Jun. 22, 2026 Quarterly reporting was put in place for a good reason. Reducing reports will just make it easier for another Enron to happen. Quarterly reports are not burdensome and keep investors appraised of the company's performance.

Martin McClure
1701 Ridge Road
Ukiah, CA 95482

Martin Nyrkkanen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Martin Nyrkkanen Affiliation: Jun. 22, 2026 Leave the required reports quarterly as they currently are.

Martin Venneman — Jun 22, 2026
Subject: S7-2026-15 From: Martin Venneman Affiliation: Jun. 22, 2026 Stay with the quarterly reporting. That helps keep people honest.

- Martin Venneman

Martin's j O'Donnell — Jun 22, 2026
Subject: S7-2026-15 From: Martin's j O'Donnell Affiliation: Jun. 22, 2026 Keep it,it remains necessary.

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marty murray — Jun 22, 2026
Subject: S7-2026-15 Comment From: marty murray Affiliation: Jun. 22, 2026 More corruption!! If this was above board and nothing to hide, nothing needs to go dark. We pay these salaries everything should be transparent to everyone all the time. Less need for temptation or treason!

Marty Schoonover — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marty Schoonover Affiliation: Jun. 22, 2026 I have no job or title I'm poor because of corruption and we don't need anymore corruption and it needs to stay quarterly and that's even to much room for corruption it's time people stand up and stop all these officials from throwing wrenches in the gears in order to take complete control and advantage of the citizens of the United States keeping us blind and making it up as they go doing what they want when they want how they want and it has to stop and it most definitely should stay quarterly!!

Marva Wilson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Marva Wilson Affiliation: Jun. 22, 2026 There is too much opportunity for fraud

Sent from my iPhone

Marvin Metter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Marvin Metter Affiliation: Jun. 22, 2026 Quarterly reporting is necessary to maintain the transparency needed for a fair system. If companies are in trouble, their shareholders have a right to know and adjust accordingly. We have already taken a. If step back by undercutting the environment regulations that were instituted to safeguard the air and water. All this did was lower the costs of controlling pollution by making pollution acceptable. If we open the floodgates to companies allowing hiding potentially critical information from shareholders, it becomes a license to cheat and defraud. The savings to society is small, while the risk to the public is great. There is no real justification for such a change except to ‘hide the ball’ to allow shady activity.

MARY — Jun 22, 2026
Subject: S7-2026-15 Comments From: MARY Affiliation: Jun. 22, 2026 Mary Rust OSC I rely on my quarterly report to plain my retirement

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Mary Aguilar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Aguilar Affiliation: Jun. 22, 2026 Please!!!! Do what's best for the citizens!!!

Mary Aigner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Aigner Affiliation: Jun. 22, 2026 This proposed rule makes no sense unless there is corruption or something to hide.

Sent from my iPad

Mary Allen — Jun 22, 2026

Subject: My view on Rule S7-2026-15 From: Mary Allen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Do not hide any information that we would need.....period. This would cause a lot of fraud and hurt my portfolio!! If this passes I WILL PULL ALL MY MONEY OUT!!! ABSOLUTELY DISCUSTING!! HAVENT THE AMERICAN PEOPLE BEEN HURT ENOUGH OVER ALL THE FRAUD THATS IN THIS COUNTRY ALREADY!!!!!

Mary Ann Wishnosky — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ann Wishnosky Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

It is our investments from our lifes work. We have every right to check on it every 3 months!!! Be transparent with OUR money, it is not yours!!!

Mary Behm — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Behm Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: it's about transparency and quarterly reports should remain!

Mary Beth — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Beth Affiliation: Jun. 22, 2026 To Whom It May Concern:
Reporting has to remain quarterly and not revert back to the semi 1955 method.
Quarterly reports allow for quicker reaction times for companies and provides investors a better pulse on their investments.

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mary bogush — Jun 22, 2026
Subject: S7-2026-15 Comment From: mary bogush Affiliation: Jun. 22, 2026 Keep the quarterly report

Sent from my iPhone

Mary Borroum — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Borroum Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Typical way to fleece your investors. It wouldn't be the first time I lost money to rules put in place by the very people it would benefit. Let's call it what it is... corporate theft! Stop trying to steal hard working peoples money and face the fact that you need to be continually transparent. I am a firm NO on your plan to only report your financials every six months.

Mary Brewster — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Brewster Affiliation: Jun. 22, 2026 As a non institutional

investor, I have the same right to information as a corporation. There is no reason to change this regulation except deceit and greed. Please maintain the laws for quarterly reporting as they are.

Mary Brosius — Jun 22, 2026
Subject: S7-2026-15 From: Mary Brosius Affiliation: Jun. 22, 2026 There is too much fraud already, We need more rules, not less. Keep the current rules!

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Sent with mail.com Mail app

Mary Brown — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Brown Affiliation: Jun. 22, 2026 Why make it easier to cheat? You know they will. KEEP it QUARTLIERLY!

Mary Clabo — Jun 22, 2026
Subject: S7-2026-15 From: Mary Clabo Affiliation: Jun. 22, 2026 We all have to be held accountable if we do something wrong! They are no better than any of the rest of us, just richer!!!!!
I am retired and on SSA. I am just making it and do not complain. I live in AL. My name is Mary.

Virus-free.www.avast.com

Mary Degler — Jun 22, 2026
Subject: S7-2026-15 From: Mary Degler Affiliation: Jun. 22, 2026 Keep the reporting quarterly. We seniors cant afford to lose half of our portfolios. Its what we live on besides Social Security. If you're operating within the rules and laws, you shouldnt be worried. Mary. I am retired in PA.

Mary Dillon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Dillon Affiliation: Jun. 22, 2026 Keep the report quarterly! Less than that would be a disaster!

Sent from my iPad

Mary Dobberstein — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Dobberstein Affiliation: Jun. 22, 2026 Quarterly reporting is important so regular, non-billionaire people don't fly blind. 6-month reporting leaves corporations and the connected to enrich themselves further and regular citizens to pick up the pieces every 6 months. To sit back and allow corporations to do whatever but only inform people twice a year is just a bad idea.

Mary Dobberstein.

MARY Donnelly — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: MARY Donnelly Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not end quarterly reporting requirements. Current information is vital to make good investment decisions.

Mary Doreen DiGiacomo — Jun 22, 2026
Subject: Rule S7-2026-15 Submitting comment From: Mary Doreen DiGiacomo Affiliation: Jun. 22, 2026 Good day,

I write today that I do not support implementation of Rule S7-2026-15. My reasons include:

(1) As an investor, I regularly check on the financial status and reporting of those corporations in which I hold significant holdings. This transparency is essential to me as I make decisions about which corporations I deem worthy of investment. In today's fast moving electronic world where a single or multiple transactions of a certain type may precipitously impact a company's balance sheet and where decisions on strategy and execution are often concentrated in just a few people at the highest levels of management, shareholders are far removed from influencing what happens at those companies. In this environment, six months is a long period of time and adverse actions can long go unadvertised and undetected and yet have a very negative impact on investment by the shareholders. This is detrimental to shareholders having the knowledge that they need and the time to react based on that knowledge.
(2) As someone who worked in financial services, and who often dealt with implementing regulations, and sometimes investigating the possibility of non-compliance, I know first-hand that regulations, while avoiding unnecessary overburdening of the regulated organizations, are essential in preventing and detecting unfavorable actions impacting the companies, their clients and their investors. This particular change would provide opportunity to have negative actions, whether deliberate or unintended, from being transparent on a timely basis.

Again, I do not support this Rule.

Thank you for your attention.

Mary Di Giacomo

Mary Dowdell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Dowdell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Less transparency erodes trust and ultimately the way people spend their money. Hiding is not a

strategy, it's a tactical weapon to halt economic power for all. As the economy continues to struggle, people buy less, which circles back to minimize return for "investors". A model for failure of the U.S. economy and value of the dollar.

Mary Elder — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Elder Affiliation: Jun. 22, 2026 WTF oh yea your Trumpettes this will end you eventually. Stop!!

Mary Ellen Craver — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Ellen Craver Affiliation: Jun. 22, 2026 Let's keep things honest. Six months is too long. My name is Mary Ellen Craver and I am retired, but I am sick and tired of those in charge of a company taking advantage of those who work for it, buy their products, or hold stock in good faith.

Mary Ellen Williams — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Ellen Williams Affiliation: Jun. 22, 2026 Absolutely not. Corruption is already out of hand

Sent from my iPhone

Mary Estes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Estes Affiliation: Jun. 22, 2026 A very necessary security measure to protect investors from company greed/mismanagement!!

Sent from my iPhone

Mary Frenzel — Jun 22, 2026
Subject: S7-2026-15 From: Mary Frenzel Affiliation: Jun. 22, 2026 Keep quarterly reports for increased accountability, transparency and clarity.

Mary Handelsman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Handelsman Affiliation: Jun. 22, 2026 I was a corporate accountant. You need quarterly reporting. It is unfair to outside smaller investors to not have access to this information.
Mary Handelsman

Mary Helen Scott-Lewis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Helen Scott-Lewis Affiliation: Jun. 22, 2026 Keep

Corporations, investments and operations transparent.

Mary Helen Scott-Lewis
(804) 480-9610

Mary Jane — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Jane Affiliation: Jun. 22, 2026 My husband and I have investments on which we depend to supplement our pensions and Social Security. We NEED those quarterly reports now more than ever. Keep the Quarterly Reports!

Mary Kappesser — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Mary Kappesser Affiliation: Jun. 22, 2026 To SEC:

I am Mary Kappesser. I live in Cincinnati, Ohio. I do not want to see the SEC reporting going to semi-annual. Keep it as it is. Quarterly reporting provides accountability and greater safety for retirees. Quarterly reports help retirees track dividend sustainability. Waiting 6 months could mean lost opportunities to switch to higher paying investments, or make adjustments to withdrawal strategies. The 6 month reporting favors companies, but shifts more risks to individual investors who rely on timely data for security.
Sincerely,
Mary L Kappesser

Mary Kiewlak — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Mary Kiewlak Affiliation: Jun. 22, 2026 My name is Mary Kiewlak. I am semi-retired and live in Nanticoke, PA. Typical small town middle class investor. At this time we need more transparency, not less. Especially for people like me that can't afford to lose any of our hard earned savings and investments. Please keep things quarterly. Myself and people like me don't need any financial surprises at this age. Thank you.

Mary Laflin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Laflin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Of course we need quarterly reporting. We definitely don't need less transparency and accountability. Protect investors!

Mary Lawrence — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Lawrence Affiliation: Jun. 22, 2026 I want to see their quarterly earnings updates.

Mary LEWIS — Jun 22, 2026

Subject: S7-2026-15 Comment From: Mary LEWIS Affiliation: Jun. 22, 2026 Quarterly for sure

Sent from my iPhone

Mary Lou Robinson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lou Robinson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reports by companies are vital in my ability to assess weather I want to buy or sell a particular stock. They let me know how the company is doing. year to date.
This information is vital to every investor. Transparency is the most important aspect of companies.
Mary Lou Robinson

Mary Magathan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Magathan Affiliation: Jun. 22, 2026 Every 6 mos is a terrible idea for small investors, plz reject it.

Get Outlook for Android

Mary Malonson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Malonson Affiliation: Jun. 22, 2026 Leave it as it is!! THERE'S ENOUGH FRAUD GOING ON NOW.

Sent from my iPhone

Mary McEntee — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary McEntee Affiliation: Jun. 22, 2026 Quarterly reporting is necessary!

Sent from my iPhone

Mary McGlaughlin — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary McGlaughlin Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Continue quarterly reports for the American people who invest and rely on timely, accurate info to make important decisions about their portfolios. This is very important.

Mary McGurk — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary McGurk Affiliation: Jun. 22, 2026 To the Securities

and Exchange Commission:
Stop the fat cats from swinðeling the working class. In this instance less is less.

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mary Myers — Jun 22, 2026
Subject: S7-2026-15 From: mary Myers Affiliation: Jun. 22, 2026 We need regular, at least quarterly, reporting on our investments. Signed by CEO.
Mary Myers, Missouri

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Mary none — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary none Affiliation: Jun. 22, 2026 Keep it Quarterly!!!

Mary Olmstead — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Olmstead Affiliation: Jun. 22, 2026 As an invester, I do not want the Securities and Exchange Commission to decrease it's reports. Having less transparency increases the opportunity for fraud.
Mary Olmstead

Mary patry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary patry Affiliation: Jun. 22, 2026 Please keep SEC reporting quarterly! Reducing it to semi-annual makes it easy for businesses to mask issues while hurting shareholders.

Regards Mary

p.s. Sent from iPhone, please accept apologies in advance for incorrect autocorrects.

Mary Perry — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Perry Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This SEC proposal is bad for investors, Allowing corporations to hide vital information from shareholders Only Serves to encourage Illegal behavior on the part of boards and insider traders. Keep in mind Enron and all previous scandals that reflected very poorly on the SEC. Thank you for your consideration.
Sincerely,
Mary Peary

Mary Perryman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Perryman Affiliation: Jun. 22, 2026 Please continue quarterly reporting. We need more transparency not less!

Thank you

Mary V Perryman

Mary Petroski — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Petroski Affiliation: Jun. 22, 2026 This is not a good idea for anyone investing. People will pull out and find other ways to make money. This is terrible, only businesses with something to hide would embrace this kind of operating system. Do not change our current market.

Mary Pierce — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Pierce Affiliation: Jun. 22, 2026 Keep reporting Quarterly! There is so much corruption going on between the Trump White House and businesses - in broad daylight. Corporations must be held accountable and that is your job. Do it! We're paying attention.

Mary Pierce, retired nurse and business owner

Mary Planton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Planton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Corporations get too many big breaks. This is just another way for them to hide their assets and stymie informed decision making on the part of investors and stakeholders. Do not do this!

Mary Robarge — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Robarge Affiliation: Jun. 22, 2026 I want to keep quarterly reporting. I am an elderly woman and feel the need to watch my finances closely. I feel I don't have many more years to live and I want to leave my heirs as much as I can. My name is Mary Robarge and I am the CEO of my household in Southington Connecticut.

Mary Roberts — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mary Roberts Affiliation: Jun. 22, 2026 Keep my quarterly statements pls!

Mary Sykes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mary Sykes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Insist companies put out
Quarterly Reports Now. Not next
Year, Now!!!!!!

Mary Thumann — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Thumann Affiliation: Jun. 22, 2026 MaryThumann, Hospital Adminitrative Asst., Retired. I retired with a modest 403B from my hospital position. My husband , being self-employed, has handled his retirement needs via personal investments. We urge the Sec continue to require companies to report quarterly. We rely on these reports to help us monitor and make prudent decisions on our retirement savings. Quarterlies, rather than annual reports, help keep us informed and companies more transparent. Thank you.

Mary Veasey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mary Veasey Affiliation: Jun. 22, 2026 Needed

Get Outlook for iOS

MaryAnn Persinger — Jun 22, 2026
Subject: S7-2026-15 From: MaryAnn Persinger Affiliation: Jun. 22, 2026 This should not be allowed

Sent from my iPhone

Maryann Zielinski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maryann Zielinski Affiliation: Jun. 22, 2026 Only the stupid would try to go back to what did not work, hence the reform. This is instigated so that D.J.& his war chest contributors can bilk the people. We the people who gave them our money & expect honesty and accountability. The twice a year did not work before. Don't let greed & dishonesty! Reign again!

MaryAnne Brock — Jun 22, 2026
Subject: S7-2026-15 Comments From: MaryAnne Brock Affiliation: Jun. 22, 2026 Dear SEC: Do the Right Thing-->Keep QUARTERLY Reporting so that We-the-People can make the right decisions WITH/FOR OUR OWN MONEY! THANK YOU, Mary Anne Brock

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Maryanne Gagliano — Jun 22, 2026

Subject: S7-2026-15 Comment From: Maryanne Gagliano Affiliation: Jun. 22, 2026 Report monthly do not cut the quarterly reports change to monthly for one year and see what happens.

Sent from my iPhone

MaryAnne Kelly — Jun 22, 2026
Subject: S7-2026-15 Comments From: MaryAnne Kelly Affiliation: Jun. 22, 2026 In a country where the majority of Americans have to self-fund and manage their retirements and savings, we need the highest level of integrity and accountability. It has become far too common to see the people in these institutions that don't meet these standards get pardoned. Keep what minimal protections we have in the current system. When you want to make life better/easier for someone, focus on the regular investors.

MaryAnne Kelly

Maryeileen Flanagan Educator, Stanfield, AZ — Jun 22, 2026
Subject: File No. S7-2026-15 From: Maryeileen Flanagan Everyone born before 1960 remembers the Enron debacle. We must not allow such a catastrophe ever again. Quarterly checks of a company's financial stability keep people more honest and allow quick responses to any pending issues. Making CEO's personally responsible four times a year inspires honesty and careful analysis of the company's stability. Changing to twice a year is asking for less rapid response to problems, sloppier accounting and disaster. Please leave the rule as it is. We must not risk even one more Enron. I am a teacher in Arizona.

Maryjo Gottschalk — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maryjo Gottschalk Affiliation: Jun. 22, 2026 Keep the reporting the same !! Don’t go back to the 1950s!!

Sent from my iPhone

Matt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Matt Affiliation: Jun. 22, 2026 Quarterly reporting is a fair and professional standard. The US will be injured beyond our ability to measure if we loosen our well-famed standards. Whom is this best for? Matthew Ashford, editor, TEFL teacher, Pitt '02

Matt Elmes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Matt Elmes Affiliation: Jun. 22, 2026 I will sell all my **** if you change the quarterly reporting rule. Total bull ****. Rather by gold and silver

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Matt Elmes — Jun 22, 2026
Subject: S7-2026-15 Comment From: Matt Elmes Affiliation: Jun. 22, 2026 I will sell all my **** if you change the quarterly reporting rule. Total bull ****. Rather buy gold and silver

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Matt Geer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Matt Geer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: the people have a right to know what they own, and be governed by the same laws. If corporations are people, they must be made to follow the same laws as others. No insider trading, and immunity.

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matt m — Jun 22, 2026
Subject: S7-2026-15 Comments From: matt m Affiliation: Jun. 22, 2026 We don't a rollback . Times are difficult enough and you want to wipe out our savings. If you try this it will be a run on the banks.

"Be Strong Enough to Stand Alone, Smart Enough to To Know When You Need Help"

Matt Markert — Jun 22, 2026
Subject: S7-2026-15 Comments From: Matt Markert Affiliation: Jun. 22, 2026 This is an outrageous hand out to Mr Musk. Deregulation will lead us exactly to where it always does, another financial crisis.

Matthew Churney — Jun 22, 2026
Subject: S7-2026-15 From: Matthew Churney Affiliation: Jun. 22, 2026 No excuses for white collar fraud. Quarterly reports signed by executives are the only way to keep them honest.

Matthew Ehrlich — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Ehrlich Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency everywhere, all of the time. Anything else is just thieves hiding their thievery. No exception.

Matthew Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Matthew Johnson Affiliation: Jun. 22, 2026 With the grand scale and real abilities of Artificial Intelligence, all publicly traded companies should have sufficient time and bountiful resources in assistance with the compilation of the quarterly report.

Sent from my iPhone

Maui Masters — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Maui Masters Affiliation: Jun. 22, 2026 Lets stick with more transparency. Continue wrh quartly reporting.

Maura Garrett — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maura Garrett Affiliation: Jun. 22, 2026 My name is Maura Garrett. I am retired and a disabled senior. The SEC reporting is essential to keeping the US economy working for every stakeholder in keeping investments transparent. People from most walks of life deserve accurate, up to date reporting. Less frequent reporting allows for more opportunities for criminal or dishonest corporate behavior.

Sent from my iPhone

Maureen Bussoletti — Jun 22, 2026
Subject: S7-2026-15 Comment From: Maureen Bussoletti Affiliation: Jun. 22, 2026 Please keep quarterly earnings reports. filings and statements. So important to maintain fiscal accountability & for investors to have transparency into performance

Sent from my iPhone

Maureen C. Allen — Jun 22, 2026
Subject: S7-2026-15 From: Maureen C. Allen Affiliation: Jun. 22, 2026 No, no, no! Everyday Americans who invest in good faith will not stand for this lavish gift to publicly held companies and the advantage it provides to certain investors. It's discriminatory, unethical and opaque, not transparent. Do Not Do It.
Maureen Allen
Ranger, GA
Enraged Citizen

Maureen McCarthy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maureen McCarthy Affiliation: Jun. 22, 2026 Maureen McCarthy age 66 retired RN and Nurse Midwife. After caring for New Yorkers for 45 years I am living on a fixed income. Retirement investments are now my livelihood. Quarterly reporting is done electronically. I see no reason why this should change.

Maureen Morse — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Morse Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: please keep the quarterly reporting to save my retirement

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Maureen Petersen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Maureen Petersen Affiliation: Jun. 22, 2026 Please keep the quarterly reporting requirement for publicly traded stocks. The amount of uncertainty and corruption these days will only be exacerbated with less oversight.
Thank you
Maureen Petersen

Sent from my iPhone

Maureen Pezzementi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Pezzementi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission
My retirement savings depend on a stock market that is predictable. Reducing reporting to just twice a year, has historically, led to a less predicatable market. Please, don't do this as it affects those of us who don't want to become dependents in old age.

MAUREEN REARDON — Jun 22, 2026
Subject: S7-2026-15 From: MAUREEN REARDON Affiliation: Jun. 22, 2026 Quarterly Reports inform to provide inquiring minds the voice to review, discuss, disagree, implement necessary adjustments, and develop strategies for best outcomes. The overall benefit of Quarterly Reports are meant to sustain margins of growth while addressing realities of the market in alignment with established mission objectives of an entity. Quarterly Reports segued with accountability produce the best incentives.

Mayra Figueroa — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mayra Figueroa Affiliation: Jun. 22, 2026 We need quarterly reporting!

Best Regards,
Mayra Figueroa
773-960-5724
Sent from my iPhone

MB — Jun 22, 2026
Subject: S7-2026-15 From: MB Affiliation: Jun. 22, 2026 We like quarterly reporting

Sent from my iPhone

Me Shook — Jun 22, 2026
Subject: S7-2026-15 Comment From: Me Shook Affiliation: Jun. 22, 2026 Please protect the

American people. Keep required financial reporting on a quarterly basis. Transparency is critical to keep the "playing field" fair for ALL investors!

Michelle Shook

Meg Cooper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Meg Cooper Affiliation: Jun. 22, 2026 Personally, as a retiree needing to make some important decisions, I like reporting even more often. Cutting back to six months creates unnecessary opacity. Don't change!!

Meg Cooper
Associate Professor Emerita
Special Education
ARFS Coordinating Council Secretary

University of West Georgia
mcooper@emeriti.westga.edu
cell phone: (770) 880-5078
This e-mail is intended solely for the addressee and may contain confidential information. If you are not the addressee, please do not save, print, or re-transmit, except to return to the sender.

Meg Mehlhaff — Jun 22, 2026
Subject: S7-2026-15 Comment From: Meg Mehlhaff Affiliation: Jun. 22, 2026 What is the value in doing this for the investor? I sure see the disadvantages, yet not a single advantage mentioned.
Meg Mehlhaff investor

Sent from my iPhone

Megan Bennett — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Megan Bennett Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not do this! Transparent practices are key to good governance!

Megan Ferger — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Megan Ferger Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: keep quarterly reports to provide transparency, reduce fraud, and to provide retail investors, like me, the information needed to protect our investments.

sincerely, Megan Ferger
public school teacher

Megan Hosang — Jun 22, 2026
Subject: S7-2026-15 Comment From: Megan Hosang Affiliation: Jun. 22, 2026 We need to move forward with better laws and regulations, not backwards. My name is Megan Hosang, I'm a USPS Mail Carrier in San Diego, CA and am tired of not being able to afford anything on a salary that used to be able to hold up an entire family.

Best regards,

Megan W Hosang

Meghan O'Brien — Jun 22, 2026
Subject: S7-2026-15 Comments From: Meghan O'Brien Affiliation: Jun. 22, 2026 I think we're smart enough to know that this is obviously terrible idea for the average American. Longer gaps create an unfair advantage for corporate insiders, people who are already more well versed than the average American. What little savings that companies might get aren't worth the cost at my expense. This isn't a "better for everyone" option; it's clearly a "better for few" and no amount of spin will change that.

Melanie and Rob Lewis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Melanie and Rob Lewis Affiliation: Jun. 22, 2026 We are retired and have a wide array of investments. The SEC needs to maintain quarterly reporting.

Sent from my iPhone

Melanie Donald — Jun 22, 2026
Subject: S7-2026-15 Comments From: Melanie Donald Affiliation: Jun. 22, 2026 Transparency is always a better option. More eyes is always better. Not everyone does the right thing, especially with other people's money. Need to keep the "honest"

Melie Ros — Jun 22, 2026
Subject: S7-2026-15 Comment From: Melie Ros Affiliation: Jun. 22, 2026 They need to be public!! That does not benefit all classes as it will be inequitable!

Sent from my iPhone

Melinda Blake — Jun 22, 2026

Subject: S7-2026-15 Comments From: Melinda Blake Affiliation: Jun. 22, 2026 I have a RIGHT AS A consumer to see my reports every day as I choose. Not when you choose appreciate you want to do it for me.
NO THANKS ANYWAY ON QUARTERLY REPORTING
Melinda Galbraith
I don't have to explain why this is important to me. IT IS

Sent from my iPad

Melinda Robinson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Melinda Robinson Affiliation: Jun. 22, 2026 Quarterly reports are necessary! All business should be above board and quarterly reports 100% required. Hiding the information is sneaky and dishonest, and is blatant cheating!

Melinda van Hemert — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Melinda van Hemert Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: to keep investors informed we need quality data quarterly about the finance and health of the companies being invested in.

Melissa — Jun 22, 2026
Subject: S7-2026-15 Comment From: Melissa Affiliation: Jun. 22, 2026 Sure, quarterly reporting is inconvenient for the company, but for individual investors whose life savings are involved, the risks posed to their retirement portfolio from decreased reporting vastly outweigh the modest amount of inconvenience for the company under the current reporting requirements. What's the real objective of the proposed changes? Clearly not to protect the interests of "everyday" investors. Presumably, substantial investors will, on the other hand, be kept "in the know". The primary purpose of establishing the SEC was to enforce laws against market manipulation and ensure fair and honest securities markets. Nothing in the proposed changes is consistent with the SEC's statutory mission. It's remarkable this is even being considered.
Melissa Fogelberg
Retired corporate attorney

Sent from my iPad

Melissa (Butts) Young — Jun 22, 2026
Subject: S7-2026-15 Comments From: Melissa (Butts) Young Affiliation: Jun. 22, 2026 I am writing as an ordinary retail investor, not a financial professional. Like millions of Americans, I have a retirement account, some personal investments, and a family that depends on those savings for our future.

I oppose the proposal to reduce public company reporting from quarterly to semiannual filings.

As a regular investor, quarterly reports are one of the few ways I can obtain reliable, standardized information about the companies in which I invest. I do not have access to private analysts,

institutional research, or direct communication with company executives. Public disclosures are how investors like me stay informed and make responsible decisions.

Reducing reporting frequency would increase the information gap between ordinary investors and those with greater resources. Six months is a long time in today's economy. A company can experience major financial changes, lose customers, take on significant debt, face litigation, or undergo leadership changes during that period. If you are unsure about that statement see Target over the last year. Investors deserve timely information about those developments.

I am particularly concerned about the impact on retirement savings. My retirement account is invested in public companies through mutual funds and index funds. Even investors who are not actively trading depend on transparent and timely reporting so that markets can accurately price investments and retirement assets. Less frequent reporting creates greater uncertainty and increases the risk that ordinary investors will be the last to know when a company is experiencing problems.

I am also not persuaded that any reduction in reporting costs justifies reducing transparency. The primary beneficiaries of less frequent reporting appear to be corporations seeking to disclose less information, while the costs are borne by investors who must make decisions with less data.

Quarterly reporting has been a cornerstone of investor transparency for decades. It helps maintain trust in our markets and supports informed decision-making by the investing public. The SEC's mission includes protecting investors, and I believe reducing disclosure requirements moves in the opposite direction.

For these reasons, I respectfully urge the Commission to reject this proposal and preserve quarterly reporting requirements for public companies.

Thank you for considering my comments.

Sincerely,

Melissa Young
Medford, Massachusetts
Retail Investor and Retirement Account Holder

Melissa Ermine Nelson — Jun 22, 2026
Subject: File No. S7-2026-15 From: Melissa Ermine Nelson Please do not allow this. For small investors quarterly reporting is essential to maintain our portfolios, and make adjustments in a timely manner.

Melissa Huprich — Jun 22, 2026
Subject: S7-2026-15 From: Melissa Huprich Affiliation: Jun. 22, 2026 Please keep the quarterly signatures. This increases our trust in the financials.

I don’t see any kind of positive results to shareholders and investors and vendors if this is reduced. Officers need to stand behind their reported results.

I will be glad to discuss further.

Thank you
Melissa Huprich, CPA, Atlanta, Ga

Melissa

Melissa Kelley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Melissa Kelley Affiliation: Jun. 22, 2026 This is a really bad idea. Corporations are already screwing the public. Why would you open a massive opportunity for them to do even more shady deals? It's time for the people to matter. The world would crumble without them.

Melissa Nielsen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Melissa Nielsen Affiliation: Jun. 22, 2026 I'm very concerned that I would not be able to see what is happening with my investments. Everything happening today is frightening to so many. The rich keep getting richer while middle class pay the price. Not right.

Sent from my iPhone

Melissa Redmond — Jun 22, 2026
Subject: S7-2026-15 Comments From: Melissa Redmond Affiliation: Jun. 22, 2026 Investors have the right to transparency via quarterly reporting. Attempting to cut this is shameful.

Melody Akins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Melody Akins Affiliation: Jun. 22, 2026 Monthly statements are the only way to keep corporations honest Do not change the rules now

I am an American citizen and registered voter

Melody A Nicholson

Sent from my iPhone

Melody Morris — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Melody Morris Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
SEC shouldn't take vital information away from me !

Melvadean Edwards — Jun 22, 2026

Subject: S7-2026-15 From: Melvadean Edwards Affiliation: Jun. 22, 2026 Melvadean Edwards, retired teacher
Schertz, TX 78154: keep quarterly reports.

Merlyn Latimet — Jun 22, 2026
Subject: S7-2026-15 Comment From: Merlyn Latimet Affiliation: Jun. 22, 2026 If it didn't work once for personal portfolios, why would you want to do it again!? It must be Trump and his billionaires who want it since it would be to their advantage rather than the small investors! We need the Stock Market to continue to grow!

Sent from my iPhone

Merna — Jun 22, 2026
Subject: S7-2026-15 Comments From: Merna Affiliation: Jun. 22, 2026 Greetings,
I work for a large company, they should be open about financials.

Merna Carter
Case manager

Sent from Merna's iPhone

Merry Kellerman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Merry Kellerman Affiliation: Jun. 22, 2026 I am absolutely for keeping quarterly reporting

Merry

Michael Calabrese — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael Calabrese Affiliation: Jun. 22, 2026 This is why Trump is in office. He's the Fraud in Chief, freeing these bastards to drain the country. He needs to be in prison or worse.

Michael Coleman — Jun 22, 2026
Subject: S7-2026-15 From: Michael Coleman Affiliation: Jun. 22, 2026 Quarterly reporting needs to stay. Executive management is aware of most fraud and informs people to keep quiet or they will lose their job. I was involved in SOX compliance in a large US company. It created segregation of duties, additional IT security controls and even more work with less people. All executive management should be signing agreements that will make them pay dearly if they do not report

illegal activities they have knowledge of.

Michael Cook — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Cook Affiliation: Jun. 22, 2026 Michael Cook
P &C Licensed Insurance Agent
Semi-annual reporting will cause more cheating.

Michael Fish — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Fish Affiliation: Jun. 22, 2026 Less disclosure is not in the interest of The Ordinary Investor. Consumers need more protection, not less.

Michael Foy SR — Jun 22, 2026
Subject: S7-2026-15 From: Michael Foy SR Affiliation: Jun. 22, 2026 Stop the Enron repeal! We have too much corruption as it is!

Michael Foy sr — Jun 22, 2026
Subject: S7-2026-15 From: Michael Foy sr Affiliation: Jun. 22, 2026 We have too much corruption as it is!

Michael Goldsmith — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michael Goldsmith Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

We need maximum transparency firnthe market to work effectively. Eliminating quarterly reports will decrease visibility for investors and de-link the stock market from its most important role, which is demonstrating strong and weak performers. There's already enough speculative forces that play in the stock market even with quarterly reports.

Michael H. — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael H. Affiliation: Jun. 22, 2026 My names Michael. I work very hard for my money. Therefore, when I invest into a company I want to know they are secure financially. If they only release their income report every 6 months you don't get a clear picture. If this going to be changes it needs to be released more frequently like monthly but quarterly accessible. If it's changed to longer another failure of wall street is more likely. Nobody wants that.

Thanks

Michael Hammon — Jun 22, 2026

Subject: S7-2026-15 Comments From: Michael Hammon Affiliation: Jun. 22, 2026 The new , reduced requirement is nothing short of an invitation for corruption and unscrupulous business practices. Revoke this bad idea immediately.

Sent from my iPhone

Michael K. Daniels — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael K. Daniels Affiliation: Jun. 22, 2026 Quarterly rwporting is essential. We don't have too many checks on corporate malfeasance we have too few! Don't take this one away!

Sent from my Galaxy

Michael Magner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Magner Affiliation: Jun. 22, 2026 I'm tired of being cheated by corporations and billionaires. Quarterly reports are a way to keep them in check. We need them.

Mike @ Money Pit Manor
Killingworth, CT

Sent from my iPhone MDCCCCLVII

Michael McDonald — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael McDonald Affiliation: Jun. 22, 2026 This is a really bad idea for investors and companies. Do your job and shut this stupid idea down.

Sent from my iPad

Michael Morrison — Jun 22, 2026
Subject: S7-2026-15 From: Michael Morrison Affiliation: Jun. 22, 2026 Corporate " GREED" is what is wrong with our country. Greed " kills" in one form or another.

Michael Muirhead — Jun 22, 2026

Subject: S7-2026-15 Comments From: Michael Muirhead Affiliation: Jun. 22, 2026 Considering the current economic climate, a move like this would only hurt smaller, individual investor's confidence in the market. Do the right thing and keep quarterly reporting.

Sent from my iPhone

Michael Mulady — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Mulady Affiliation: Jun. 22, 2026 I think your proposal is not a good idea and will harm investors. The quarterly information is needed for investors to make good choices. The lack of quarterly reporting will only benefit insiders. If a company chooses to be a public company, then they should understand there are costs associated with that decision. Please do not punish investors. Don't stop quarterly reporting for public companies.
Michael Mulady
Controller

Michael Murphy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Murphy Affiliation: Jun. 22, 2026 I continue to require quarterly reports to make educated, safe, investment decisions. As retired Vice President of Francrete Corp., a trucking, storage, warehousing business and Sole Proprietor of Amasha Oils, a niche
aromatherapy business, I understand the need for accurate timely information during decision making. Please continue to require companies to provide quarterly reports for proper investment research. Signed, Michael J. Murphy

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Michael Nanney — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael Nanney Affiliation: Jun. 22, 2026 Michael Nanney Journeyman Electrician 💯 keep it Quarterly!!! Its a better way to keep companies honest. Also a better way for US Citizens to make an informed decision on investing.

MICHAEL NOONAN — Jun 22, 2026
Subject: S7-2026-15 Comment From: MICHAEL NOONAN Affiliation: Jun. 22, 2026 Keep the reports quarterly, as a senior citizen who is depending on this money as a supplement to social security which is in trouble, quarterly reports give us the opportunity to make changes in a timely manner.
Thank you

Sent from my iPad

Michael Pavonetti — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Pavonetti Affiliation: Jun. 22, 2026 How am I supposed to make a sound investment decision if I have to wait twice as long for important information. As far as insider trading, Dont we have enough corruption?

Sent from my iPhone

Michael Robbins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael Robbins Affiliation: Jun. 22, 2026 So all of the criminals are going to just get a wrist slap and not jail.now to reduce the check up time to half,oh that sounds so fair to the American people.

Michael Rogers — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Michael Rogers Affiliation: Jun. 22, 2026 Quarterly reporting is better for the investors by maintaining greater transparency. Keep the requirement for quarterly reporting.

Michael Schoor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michael Schoor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't do this, the more information presented and validated the more protected we are as investors from fraud and volatility.

keep the accountability please

Michael Shomsky — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Michael Shomsky Affiliation: Jun. 22, 2026 Stop this attack now.

Regards,
~m

Michael Smith — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Michael Smith Affiliation: Jun. 22, 2026 In a time when Social Security cuts could be on the table and we would need to make up the difference from our retirement savings I find this idea deplorable. Keep the quarterly reporting. We cannot afford to take losses when everything costs so much. Enough is ENOUGH!!

Sent from my iPhone

Michael Stanco — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael Stanco Affiliation: Jun. 22, 2026 It should be monthly, but just like our congress and Senate, it seems the SEC is influenced by big money. All of you need to read Dante’s Inferno. “ there is a special place in hell reserved for those who can stop

injustice but choose not to.. “ this is crazy what you are proposing. I think the Chairman is grossly wrong in thinking this even remotely helps investors.

Michael Thompson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Thompson Affiliation: Jun. 22, 2026 This is unacceptable, as a small business owner we forecast quarterly based on seasonality as well as annually. You can not effectively manage your business with less than quarterly information. The same goes for investors, we rely on quarterly reports to understand business stability so we can continue to invest in good companies like Warren Buffet has advised us. If we see the business is trending the wrong way its time to move our dollars to a different good business. Preventing us from this knowledge only further hurts the average American. Please stop trying to kill the middle class's retirement.

Michael Whorton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michael Whorton Affiliation: Jun. 22, 2026 SEC needs to stop this B.S. now! This insider trading crap is what's got us in the shape we're in first place!

Michael Yamasaki — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michael Yamasaki Affiliation: Jun. 22, 2026 This is a great idea to steal from the middle class trying to build wealth and plan for the future. You actually believe that the people who cause things to go wrong by ideas like woke products and advertising ie “Budweiser” and when horrible ideas are put up that the people inside who implemented these ideas has the ability to recoup their personal losses by selling to the uninformed masses. Sounds like you’re setting up the next great depression to me.

Sent from my iPhone

Michele — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Michele Affiliation: Jun. 22, 2026 Keep quarterly earning reports. History does not support twice yearly reports .

Michele — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michele Affiliation: Jun. 22, 2026 This is crucial to my personal investing. We need more transparency not less.

Please let your friends know about this important postcarding campaign. We need a lot more writers to engage with us in order to write a statistically-significant number of postcards to influence the outcome of a statewide election. Ask them to email us at: Join@TonyTheDemocrat.org

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michele Daly — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: michele Daly Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I'm very concerned about quarterly reports being reduced to twice a year. Six months is a lot of time for disaster to occur without the public knowledge. Also, more time for fraudulent actions to take place. As a retired teacher , I rely on heavily on my savings to live. Transparency matters , Do Not allow this change!
Michele Daly

Michele Halsell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michele Halsell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The SEC exists to monitor market activity to protect individual investors. We need quarterly reporting at a minimum. Do NOT let companies report their financials semi-annually. They will game the system to the detriment of retail investors.
Dr. Michele Halsell
72701

Michele Mapes — Jun 22, 2026
Subject: S7-2026-15 From: Michele Mapes Affiliation: Jun. 22, 2026 Do not change anything! Keep everything standing as it has been!

Sent from my iPhone

Michele Riley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michele Riley Affiliation: Jun. 22, 2026 There is too much opportunity for fraud and the consumer will always be left “holding the bag”. With so much fraud being caught everywhere now it would be ridiculous to loosen the reins on companies. NO ChANGE !

Sent from my iPhone

Michele You g — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michele You g Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
With such volatility in the world right now emotionally and economically, the US does not need anything else to add concern and instability in everyday life!!! Please do not stop giving quarterly reports to us all!! We need nothing else to worry about let alone see accounts lose more money because of the volitiliry this would cause.

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michelekeck — Jun 22, 2026

Subject: S7-2026-15 Comment From: michelekeck Affiliation: Jun. 22, 2026 Quarterly reporting is the correct way to inform the public.
Signed,
Michele K.

Sent from my Galaxy

Michelle — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michelle Affiliation: Jun. 22, 2026 Keep the quarterly reporting. How much is trump paying you to change it? YOU will be held responsible when he's finally gone, so keep that in mind as you are deciding whether or not to rip-off 98% of the American people. We are watching.

Michelle Altemose — Jun 22, 2026
Subject: S7-2026-15 From: Michelle Altemose Affiliation: Jun. 22, 2026 Please dear God don't go back to semi annual reporting! It was a disaster then and it will be if they go back! No! No!No! The economy is not doing well everyone is paying a lot more than before, it will only get worse! Families are hurting now!

Michelle Clark — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Clark Affiliation: Jun. 22, 2026 Its important to keep accurate records and keep things in check. That's hard enough every 3 months, let alone 6.

Michelle Davis — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Davis Affiliation: Jun. 22, 2026 Corporate malfeasance already created a depression that many were never able to recover from. I worked in Chapter 13 bankruptcy so I saw it first hand. DON’T let it happen again!!

Do not loosen reporting requirements!

Michelle Davis
Kansas City, MO

Sent from my iPhone

Michelle Denton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michelle Denton Affiliation: Jun. 22, 2026 Quarterly reporting is essential to keep small investors from being the last to know that company is being mismanaged. There is a fiduciary responsibility required in exchange for taking money from others.

Michelle Denton
~~_/)~~

Michelle Gullikson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Gullikson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
WE WANT QUARTERLY REPORTS!!!!
Knowledge it part of our constitutional rights!

Michelle Harstad — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Harstad Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Now more than ever before the American People need and demand more transparency in the markets. This SEC proposal is not sound, in fact it is an outrageous opportunity for further manipulation of investor markets at the expense of small investors in particular. Stop this proposal now!

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michelle horner — Jun 22, 2026
Subject: S7-2026-15 Comment From: michelle horner Affiliation: Jun. 22, 2026 People are getting pretty tired of rich people getting away with everything. They need to follow the laws and be held accountable. WE DONT MAKE LAWS TO MAKE IT EASIER TO CHEAT. Keep it up, I see a French revolution coming in the future. Let them eat cake, and off with their heads!!!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michelle Johnson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Michelle Johnson Affiliation: Jun. 22, 2026 Corporation of America ~ My fraud, is your fault!

Do you want to go 6 months, so don't have to pay as many employees? Or to help the current regime do the insider trading they want? Or when you dump a mess on a lower-level accountant to having made the mistakes. Or to hide that CEO gap is over 500% now? Or when you need bailouts in August, and your CEOs still get their huge end of year bonuses that they really deserve for their hard work on fraud? Or your company can keep shifting the goal post on what is happening?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

MICHELLE Kaptur — Jun 22, 2026
Subject: S7-2026-15 From: MICHELLE Kaptur Affiliation: Jun. 22, 2026 SEC,
Please maintain the current quarterly CEO signed reporting. It keeps investors safe and companies accountable. Changing to a twice a year reporting is not in the public's best interest. It will increase the risks to the public investing. Please do not send us back in time.
Thank you for your time.
Michelle Kaptur

Michelle Mountain — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Mountain Affiliation: Jun. 22, 2026 Keep it like it is or make reporting even more often

Michelle Mountain, actress…and it's important for everyone who isn't trying to profit off of others

Sent from my iPhone

Michelle Mullett — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Michelle Mullett Affiliation: Jun. 22, 2026 Keep it the way it is

Sent from my iPhone

Michelle Taylor — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Taylor Affiliation: Jun. 22, 2026 Haven't y'all stolen enough 🙂 🙄 😪 money by letting the president manipulate the stock market 😏 🙄 🙂

Michelle Tempkin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Tempkin Affiliation: Jun. 22, 2026 Quarterly reporting must be maintained to maintain transparency and reduce fraud.

MICHELLE TEMPKIN
Education Administrative Manager

PaperMill.org
973-315-1666

Michelle Wald — Jun 22, 2026
Subject: S7-2026-15 Comments From: Michelle Wald Affiliation: Jun. 22, 2026 This is important in so many ways to keep the valuation of companies honest. There is so much grifting going on in this administration.
Michelle Wald PT, LMT business owner

Sent from Gmail Mobile

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micky blou — Jun 22, 2026
Subject: S7-2026-15 Comment From: micky blou Affiliation: Jun. 22, 2026 Keep the quaretly. We need transparency

Yahoo Mail: Search, Organize, Conquer

Middlecorp Investments — Jun 22, 2026
Subject: S7-2026-15 Comments From: Middlecorp Investments Affiliation: Jun. 22, 2026 Keep quarterly reports(Transparency is trust)

Midway Capital Research & Management Investment Advisor — Jun 22, 2026
Subject: File No. S7-2026-15 From: Midway Capital Research & Management I represent an investment advisor which primarily serves individual investors. We invest primarily in common equities. We do extensive analysis of these stocks and quarterly reporting is vitally important to us. We believe it is our duty as fiduciaries to follow each of our investments closely and give our clients the best, most timely advice possible. Switching to semi-annual reporting would not be in the interest of our clients as we would lack timely updates, which are particularly important in volatile markets. If we learned one lesson in the financial crisis, it was that information and disclosure are the life blood of our profession.

Mike Bell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Bell Affiliation: Jun. 22, 2026 Why would a change to the rules be made that keeps hidden the data that should be shared even more often? I am totally against any rule change that keep our financial information from us.

Mike Braswell — Jun 22, 2026

Subject: S7-2026-15 Comments From: Mike Braswell Affiliation: Jun. 22, 2026 Keep it Quarterly! It’s my Investment and I want Quarterly Reports versus
Bi-annual.

Sent from my iPhone

Mike Dexter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Dexter Affiliation: Jun. 22, 2026 Mike Dexter retired Automation Engineer: Who’s pushing this ridiculous agenda. As far as I'm concerned it should be monthly. You're headed in the wrong direction...

Mike Grills — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mike Grills Affiliation: Jun. 22, 2026 Strongly disagree with eliminating quarterly reporting. If you want to go to 4 months, it is bearable. 1/2 year is Unacceptable.

Sent from my iPad

Mike Harrison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Harrison Affiliation: Jun. 22, 2026 Leave it alone it's our money we need to know quarterly is fine

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Mike Hoey — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mike Hoey Affiliation: Jun. 22, 2026 We need to continue on a quarterly basis.

Sent from my iPad

Mike Masek — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Masek Affiliation: Jun. 22, 2026 This rule is disgusting! I’m tired of insider trading. I’m a retired Air Force veteran, and we can’t allow this to become the way.
Mike Masek

Mike

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mike moore — Jun 22, 2026
Subject: S7-2026-15 Comments From: mike moore Affiliation: Jun. 22, 2026 The AI revolution is happening so fast. I need to be able to track company valuations each quarter to make investments.

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Mike Nelson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Nelson Affiliation: Jun. 22, 2026 This is only good for businesses that want to hide. This is not good for the consumer and /or investor, and I very much against it.

Keep it Quarterly!!!!

Mike Nelson Sent from my iPhone

Mike Ragan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mike Ragan Affiliation: Jun. 22, 2026 I want timely feedback on my investments & would lose a lot of that if the quarterly reporting is eliminated. I need to know whether to sell or buy more stock based on the reporting.
Mike Ragan

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mike smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: mike smith Affiliation: Jun. 22, 2026 Public corporation filings must be quarterly. As an investor it must be quarterly that's how every company works and we should be able to have transparency.

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mike smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: mike smith Affiliation: Jun. 22, 2026 As an investor it must be quarterly that's how every company work. As an investor it must be quarterly that's how every company works and we should be able to have transparency.

Mike T — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Mike T Affiliation: Jun. 22, 2026 I’m retired and our lifetime savings are managed by a professional financial advisor. He relies on timely reporting to advise us on investments. Please do not deprive him and us of half the information we are getting now. It will probably hurt us and it certainly won’t help us.
Michael Tranchemontagne
Nashua, NH

Mike Tranchemontagne

MikeTranch@comcast.net
603-305-8386

MIKE UIVARY — Jun 22, 2026
Subject: S7-2026-15 Comment From: MIKE UIVARY Affiliation: Jun. 22, 2026 Please keep quarterly reports as a required piece of corporate information sharing. If this reporting is not required only the rich and hedge funds will have access to timely and useful knowledge to guide them. It will become another pay to play and will further widen the gap in our society.
Michael J Uivary

Mildred Lewellen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mildred Lewellen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please reach out to me

im so confused

Millie — Jun 22, 2026
Subject: S7-2026-15 Comment From: Millie Affiliation: Jun. 22, 2026 Millie Foster,retired school counsellor
I am advocating for the continuation of quarterly reporting to protect the funds we have invested as much as possible. Please do not discontinue quarterly reports!

Sent from my iPhone

Mindy Dowling — Jun 22, 2026
Subject: S7-2026-15 Comments From: Mindy Dowling Affiliation: Jun. 22, 2026 Melinda Zody Dowling, Training Coordinator
Please keep quarterly reporting.

Sent from my iPad

Miriam B. Scott — Jun 22, 2026
Subject: S7-2026-15 Comments From: Miriam B. Scott Affiliation: Jun. 22, 2026 Quarterly reporting is essential for informed investment decisions. Keep it that way.

Sent from my iPhone

Miriam Harris-Botzum — Jun 22, 2026
Subject: S7-2026-15 Comments From: Miriam Harris-Botzum Affiliation: Jun. 22, 2026 This proposal

is awful! Investors or prospective investors should have access to regular, quarterly reports.

Miriam Harris-Botzum
"Insanity is doing the same thing over and over, and expecting different results", Albert Einstein

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Mishelle Kochel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mishelle Kochel Affiliation: Jun. 22, 2026 My husband and I both just retired, we don't have much, but what we do have is in the market because that is what you have to do to have any kind of chance in retirement. There aren't retirement packages and benefits like there used to be and the economy is not affordable. You can not live on social security and our generation is being told it isn't going to last any way. We the People have VERY LITTLE CONTROL over our finances and retirement. Knowing the timely status of the companies we are investing in is the ONLY advantage we have to make life changing adjustments that could make or break us. If you allow BIG CORP to tie our hands further, you could literally bankrupt enough of us, there will be no option other than socialist living off of the government. Is that your goal? Are you in on the democratic plot to control who you deem as the littles. The ones who have busted their backs and built this nation? You now wish to break us??!! What is wrong with you????? Our government was built on truth, patriotism, good Christian values, and a HOPE for the people to live the American dream. For us to do more than just survive but to prosper. We the People DEMAND integrity, transparency, and trust in our leaders. We demand that you fulfill that promise to the people!! The corporations need to get with the times, as automation could truly report their losses and gains BY THE HOUR!!! Do the right thing and RIGHTFULLY keep investors notified on a more frequent basis! Stop this madness and support the people!!! If you do not, there will surely be more fraud and insider trading by the powerful, and we the People will AGAIN, be left suffering and taking the hits. Do NOT be a part of the problem but someone who truly fulfills transparency and loyalty to what is right!!! Please feel free to get my message directly from me, face to face. If you won't represent the people, I will.
MISHELLE.KOCHEL@GMAIL.COM Humbly, Retired.

Mishelle Kochel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mishelle Kochel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You have lost your mind and right to hold your position if you think this is transparency and representing WE THE PEOPLE, in good faith! This is going backward and not at all a good business model for investors. As a matter of fact, things are so automated, why aren't they reporting WEEKLY??!! Stop trying to coddle big business and take care of those trying to be good stewards of their investments and just teying to survive. If we have to take a HIT because a company is hiding their losses to investors and they can not sell or get out it time and it bankrupt them, you may find that YOU personally are the cause. You won't survive the wrath feom those who are now broke. It will harm this nation, making us more 3rd world than we are already heading. If a company wants to have a ticker in the market, THEY MUST REVEAL THEIR PROFITS AND LOSSES WITH 100% TRANSPARENCY well in advance so that the people can save what they have!!! You are treading on being a traitor to the people and helping to cloak nefarious corporate behavior. We should consider that fraud and charge those that consider such unethical action.

Mitch Hirschi — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mitch Hirschi Affiliation: Jun. 22, 2026 Keep Quarter reports

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Mitchell Askew — Jun 22, 2026
Subject: S7-2026-15 From: Mitchell Askew Affiliation: Jun. 22, 2026 Why change laws that work to keep corporation in check

Sent from my iPhone

Mitzi Horowitz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mitzi Horowitz Affiliation: Jun. 22, 2026 SEC
We are retired and depend on our investments. There is no reason to hide how a company is doing unless it is doing poorly and we have a right to know. It is not your job to protect companies against citizens.
Sincerely,
Mitzi Horowitz

Mkey — Jun 22, 2026
Subject: S7-2026-15 From: Mkey Affiliation: Jun. 22, 2026 Madonna Key, retired from Chase Bank. 46221. Keep companies honest and protect our investments from dishonest CEOs. There is enough dishonest things going on in our country eating up our taxes, we don't deserve the government making it possible for big companies to cheat us from earning the small interest/dividends we might make in stock market.

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mlpoll1 — Jun 22, 2026
Subject: S7-2026-15 Comments From: mlpoll1 Affiliation: Jun. 22, 2026 As a senior citizen, I depend largely on my 403B's, which would decrease if this proposal was inacted. Mary Pollack, retired RN.

Sent from my Galaxy

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mmm ccc — Jun 22, 2026
Subject: S7-2026-15 Comments From: mmm ccc Affiliation: Jun. 22, 2026 Quarterly reports need to stay for the benefit of the public! Giving entities a6 month time assists in not catching Fraud?

Sent from my iPhone

Modeen Parrish — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Modeen Parrish Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need more disclosures, not less disclosures!

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mollie cusick private investor — Jun 22, 2026
Subject: File No. S7-2026-15 From: mollie cusick I believe it is necessary to keep the investing public informed on a regular basis. Twice a year is not enough information to make an informed decision.

Molly Huddleston — Jun 22, 2026
Subject: S7-2026-15 From: Molly Huddleston Affiliation: Jun. 22, 2026 Please continue quarterly reporting help keep Enron and others honest. It is the least you can do and is important for our environment and country. I am just a human services worker, but I care about the environment and climate. Please help keep the quarterly reports alive and active!
Thank you,
Molly Huddleston

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mollypeds1 — Jun 22, 2026
Subject: Comment on S7-2026-15 From: mollypeds1 Affiliation: Jun. 22, 2026 My name is Mary McCoy. I am a retired Pediatric Respiratory Therapist. I live in Baldwinsville NY. I strongly oppose going to semi-annual reporting. As you KNOW, this could very well jeopardize my life's savings and cause me undue hardship. I implore you to keep quarterly reporting the rule. PLEASE!!
Thank you for your attention to this matter. Sincerely Mary McCoy

Sent from my Galaxy

MoMa Cat — Jun 22, 2026
Subject: S7-2026-15 Comments From: MoMa Cat Affiliation: Jun. 22, 2026 Quarterly Reporting is a necessity to keep transparency & people informed. But also, sad to say, keep scandalous business practices in check. Automated reporting is made simple with today's technology, so I must ask why would there be a need to reduce quarterly Reporting... there's no reason other to "hide the books" .

Mona Rupert — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mona Rupert Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Once again you are harming the poor and protecting the rich.

Monica Baso — Jun 22, 2026
Subject: S7-2026-15 Comment From: Monica Baso Affiliation: Jun. 22, 2026 I want government oversight to protect all who make investments. Reduced reporting will create less safety for us.
Monica Baso

Monica Clark — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Monica Clark Affiliation: Jun. 22, 2026 Monica Clark, retired. Companies need to be accountable. Stockholders need to be informed!

Sent from my iPhone

Monica E Taylor — Jun 22, 2026
Subject: Semiannual Reporting From: Monica E Taylor Affiliation: Jun. 22, 2026 Not having quarterly reporting is like saying we the investors don't matter. My money, time and my trust in the SEC understanding the need for transparency is of the utmost importance. Markets outside of the USA have proven that companies reporting only twice a year is not working and is very dangerous to the global markets. This would leave the door open for risky behavior, criminal activity, loss of confidence, market volitility, market manipulation, and then some. Why would you want people to invest blindly and without security. We are investing our money for our future endeavors with the faith and trust that we have access to true and timely reporting of companies. So now are we lead to believe that we are to feel comfortable investing blindly? What about the new investors that have been taught to read and pay attention to quarterly filings? How do you believe this will help future investors? The SEC must set the tone and hold a standard that all investors around the world know that they can have confidence in knowing that there is transparency, accountability, consequences, stability, and safety,

Sincerely,

Monica E Taylor, Nurse

Monica Kennedy — Jun 22, 2026
Subject: S7-2026-15 From: Monica Kennedy Affiliation: Jun. 22, 2026 We demand high transparency simply to protect the public. That's what democratic systems must do. Take a stand against corruption here. Corruption costs us our futures. Keep the quarterly standard. There's a reason for it.

Most Rev Monica Kennedy
Catholic Apostolic Church in North America

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monica MELTON — Jun 22, 2026
Subject: S7-2026-15 Comments From: monica MELTON Affiliation: Jun. 22, 2026 I truly believe that companies need to be transparent. 6 months is just to long for a company not to be held accountable.Makes you winder why they want this change.

Sent from my iPad

Monro — Jun 22, 2026
Subject: S7-2026-15 Comment From: Monro Affiliation: Jun. 22, 2026 As a small investor, these quarterly reports are of immense value to know who to trust and where to invest. Please keep quarterly reports part of doing business in America,
Thank you.
- Monroe Sheppard

Monty J Heying — Jun 22, 2026
Subject: S7-2026-15 From: Monty J Heying Affiliation: Jun. 22, 2026 I am not staying up nights weeping for the cost to the companies. They make enormous amounts and should account for all of the $$$$$ that flow through their books or into their pockets. Accounting
should remain quarterly.

Yahoo Mail: Search, Organize, Conquer

Morgan Fulton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Morgan Fulton Affiliation: Jun. 22, 2026 Absolutely not! Regulations are in place for a reason! So money just doesn't disappear

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Morris and Brenda Brown — Jun 22, 2026
Subject: S7-2026-15 Comments From: Morris and Brenda Brown Affiliation: Jun. 22, 2026 I ask that you seriously reconsider your proposal to reduce the reporting time for public companies to every 6 months vs the current 3 months time period. Although large investors likely have the resources to research such information without the more frequent reports, smaller investors may not have the expertise. So much can happen during 6 months that could cause great financial harm to those investors and greatly alter their future security. Please reevaluate and take the general populace into consideration.

Brenda Brown
Retired Comptroller for the City of Midland Texas

Moscow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Moscow Affiliation: Jun. 22, 2026 We need the company to report quarterly. We should not allow it to stop or change to any other method other than maybe monthly.

Sent from my iPhone

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mpmanson — Jun 22, 2026
Subject: S7-2026-15 Comment From: mpmanson Affiliation: Jun. 22, 2026 Keep quarterly reports. It is bad enough when the taxpayers have to bail out Wallstreet after they make bad choices in their investments.

Sent from my Galaxy

Mr Max Van Orden — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mr Max Van Orden Affiliation: Jun. 22, 2026 Stocks are traded daily and there is already too little specific information about a company's operations. Semi-annual reporting will make investing mere speculation. Max Van Orden, retail investor.

Yahoo Mail: Search, Organize, Conquer

Mrbob4u — Jun 22, 2026
Subject: S7-2026-15 From: Mrbob4u Affiliation: Jun. 22, 2026 Accountability is key to maintaing the trust of the people. Signed quarterly reports should be the norm, not the exception.

MrFixitCT — Jun 22, 2026
Subject: S7-2026-15 Comments From: MrFixitCT Affiliation: Jun. 22, 2026 There is more than enough “creative accounting” going on already. This proposed change is yet another example of our government working for the corporations and epstein class and certainly NOT in the best interests of the American people.

Y’all need to do better, be better and remember accountability will come.

Thank you for your attention to this matter.

M.J.Lynn

Mrs D — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mrs D Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission,

I am writing to strongly urge the SEC to continue requiring publicly traded companies to report their financial results every three months, just as they have for more than fifty years.

Quarterly reporting is essential for maintaining transparency, accountability, and trust in U.S. financial markets. Investors, employees, retirees, and everyday citizens rely on timely and consistent financial information to make informed decisions. Reducing reporting to a six-month cycle would create long periods of uncertainty, limit visibility into company performance, and increase the risk of misinformation or market instability.

Quarterly disclosures help ensure:

Regular insight into a company's financial health

Early detection of risks or misconduct

Fair access to information for all investors

A stable and transparent marketplace

For decades, this system has supported the strength and credibility of U.S. markets. Changing it now would reduce the flow of critical information that millions of people depend on.

I respectfully ask the SEC to preserve quarterly reporting requirements and continue prioritizing transparency and investor protection.

Thank you for your consideration.

Sincerely,

Mrs Dawson

Mrs Sonya Garbutt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Mrs Sonya Garbutt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am Not a millionaire just to plain investor and I don't like this change. Please don't do it.

Mrs. Rod. (Wendy) Bennett — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mrs. Rod. (Wendy) Bennett Affiliation: Jun. 22, 2026 I am heavily invested in stock based mutual funds as are most middle class retirees. It is my source of retirement income. I have an absolute right to know how my money is being managed. Without quarterly reports criminal behavior will be much easier. I recall Enron. I recall Bernie Maidoff. If I can no longer trust American companies I will be forced to have my financial advisor invest my remaining resources elsewhere in the World focusing on companies where responsibility to investors is of primary importance. As a government entity I would hope your main interest would lie with ordinary citizens like me. We make the US the safest place to invest. Do not forget and indue the guardrails. They help keep America financially stable and strong.
Wendy Bennett, retired criminal prosecutor and stock market investor.

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ms nana — Jun 22, 2026
Subject: S7-2026-15 Comment From: ms nana Affiliation: Jun. 22, 2026 We deserve to know

Yahoo Mail: Search, Organize, Conquer

MSmutny — Jun 22, 2026
Subject: S7-2026-15 Comments From: MSmutny Affiliation: Jun. 22, 2026 Quarterly reporting matters!! CEOs must be held accountable and responsible and be forced to sign four times a year or face jail time if they lie!

Sent from my iPhone

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msshack1952 — Jun 22, 2026
Subject: S7-2026-15 Comment From: msshack1952 Affiliation: Jun. 22, 2026 With interest rates the way they are, the markets are the only choice common men have to increase wealth or save for retirement. This will only give the big money more ability to screw the common man. Stop this now. Accountability to the stock holders not hiding accountability so we can screw you.

.

Sent from my Galaxy

MSST8DOG — Jun 22, 2026
Subject: S7-2026-15 From: MSST8DOG Affiliation: Jun. 22, 2026 If you change the rule, make it a monthly, or bi-monthly, requirement. DO NOT GO BACKWARDS.

Mukund Row — Jun 22, 2026
Subject: S7-2026-15 Comment From: Mukund Row Affiliation: Jun. 22, 2026 Need to keep it to quarterly reporting

Regards

Mukund

N. Bruce Nelson — Jun 22, 2026
Subject: S7-2026-15 From: N. Bruce Nelson Affiliation: Jun. 22, 2026 Keep fully reporting!

N. Bruce Nelson
510 734 0708
Lamoni, Iowa
Aptera Ambassador
https://www.aptera.us/

Nadine Lada — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nadine Lada Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Having information makes for better investments.
More information makes for better investments.
Better information makes for mor successful investmets.
Stop trying to gatekeep information that that only serves the gatekeepers.

Nadja Gutowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nadja Gutowski Affiliation: Jun. 22, 2026 Please keep reports quarterly.

Najera Joan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Najera Joan Affiliation: Jun. 22, 2026 We need it.

Nanci Conway — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nanci Conway Affiliation: Jun. 22, 2026 Keep companies honest by keeping quarterly reporting.

Nancy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Affiliation: Jun. 22, 2026 Nancy Robinson, COO

Quarterly reporting is a critical part of managing any business and must be maintained in order to ensure timely management of the financial direction. Anything less than quarterly is a dereliction of fiscal responsibility. I cannot fathom the SEC even considering this change. It allows no information by which to make small adjustments in order to respond to market conditions and maintain stability. Quarterly reporting is the only responsible and intelligent decision.

As a recent widow who will be retiring within the next one to two years, with a mortgage and virtually no life insurance from my deceased husband, I am doing my best to secure my financial stability prior to retirement. History tells us that changing to bi-annual reporting will severely and negatively impact those invested in the market For those of us (and there are many) who do not have millions in investments and cannot weather a big downturn, this change in reporting could be devastating. On top of all the economic issues facing us today, are you willing to exponentially increase those burdens?

I implore you, please vote to maintain quarterly reporting, as any dutifully run business would.

Nancy Adamo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Adamo Affiliation: Jun. 22, 2026 Dear Sir/Madame,

I am writing to express my concern regarding the rising levels of fraud occurring at the federal, state, and local government levels. This issue is placing an undue burden on taxpayers and legitimate businesses alike.

We must take proactive measures to prevent these occurrences and protect our resources. I believe it is essential that we address this matter to mitigate the significant costs associated with these fraudulent activities.

Best regards,

Nancy Adamo

Manager

Nancy Atkinson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Atkinson Affiliation: Jun. 22, 2026 We. Need Quarterly Reporting! It provides current documented investment information for many groups, but especially personal investors and advisors. Also, makes CEOs and CFOs accountable.

Nancy Atkinson, Accountant/ Auditor

Nancy Besenfelder — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Besenfelder Affiliation: Jun. 22, 2026 Please keep the quarterly reports required to give us poor folks a little break. Six months allows lots of opportunities to finagle with numbers. Please help us. Thanks- Nancy Besenfelder

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Nancy Cunningham — Jun 22, 2026
Subject: S7-2026-15 From: Nancy Cunningham Affiliation: Jun. 22, 2026 Why would you allow an industry that has proven it will cheat the public given any chance a new way to cheat? They have proven they will. It just does not make sense … unless you are receiving monetary or insider information in exchange. I certainly hope not but what are you doing? “If it ain’t broke don’t fix it”. Please protect the citizens of the USA. Do not allow another Enron to ruin the future of so many Americans.

Sent from my iPhone

Nancy Ditmars — Jun 22, 2026
Subject: S7-2026-15 From: Nancy Ditmars Affiliation: Jun. 22, 2026 Keep quarterly reports mandatory!

Sent from my iPhone

Nancy Evanoff — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Evanoff Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Keep it the way it is with QUARTERLY disclosures. Transparency is vital!! SEC needs to protect, not blindside people!
Rule S7-2026-15 is a big NO NO!!
THANK YOU!

Nancy Ferkingstad — Jun 22, 2026

Subject: S7-2026-15 Comments From: Nancy Ferkingstad Affiliation: Jun. 22, 2026 Quarterly reports are essential to maintain trust in the stock market and our financial institutions. Corporations have demonstrated over and over that they will take advantage of loopholes in regulations. The security of too many Americans relies on the banks and stock market to loosen regulations.

Sent from my iPhone

Nancy Garris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Garris Affiliation: Jun. 22, 2026 We need quarterly reports for the integrity of the company worth. Stop trying to steal from the little investors! Nancy Garris

Sent from my iPhone

Nancy Heiser — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Heiser Affiliation: Jun. 22, 2026 Any new policy that opens the door for fraud, cannot be good for anyone but those who will use it to defraud investors. In the end, the increase in fraud will burden taxpayers as more investigators will be needed to find and prosecute those involved in such fraud.

Nancy Higgins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Higgins Affiliation: Jun. 22, 2026 As a retired person I like to stay on top of my finances. I depend on knowing what is happening with my investments. IT IS IMPORTANT TO KEEP IT QUARTERLY. Twice a year is absurd. What are they hiding? is my question.
Nancy Higgins

NANCY HIGHLANDER — Jun 22, 2026
Subject: S7-2026-15 Comment From: NANCY HIGHLANDER Affiliation: Jun. 22, 2026 My name is Nancy I am a semi retired healthcare professional.
I think that companies need to be accountable to those that are investing in their stocks. Hiding financial information for 6 months puts the average investor at risk for loosing significant retirement earnings should companies hide losses in earnings or other financial issues. Retirees are already struggling in this current economy. This could potentially wipe out much of their earnings due to the inability to make timely financial decisions.

Sent from my iPhone

Nancy HK — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy HK Affiliation: Jun. 22, 2026 SEC … Stop catering to the corruption that is rampant! Keep this quarterly!

Nancy Hover — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Hover Affiliation: Jun. 22, 2026 This is unacceptable. Please do not allow this, it’s only giving Wall St a free pass for more corruption

Sent from my iPhone

Nancy Kennedy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Kennedy Affiliation: Jun. 22, 2026 Please keep quarterly reporting for all companies. Allowing the change to 6 months is dangerous for investors. There's more opportunity for fraud and for the small investor to be screwed. That's me, a small investor for my retirement. Which is only 3 years away and I won't have time to recoup any potential lossses. There are millions of average Americans like me.

Sincerely,
Nancy M Kennedy
public school teacher
Rhode Island

Nancy Lawrence — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Lawrence Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I disagree with the proposal to change the requirement on reporting from quarterly to semi annual. A reputable company is preparing financial statements quarterly, actually monthly. In this fast paced world we should not relax the reporting requirements as it is taking investors knowledge away of the company and invalidates the investor right of knowledge to make informed decisions if they should stay invested or Change their investment strategy. The world is moving faster more frequent should be considered, not less. If you allow the change to be made that companies are reporting less frequently, then there should be a different class of stock and should be down graded.

6 months is way to long in this fast paced world where there are so many things that can change. The investors and world needs the quarterly reporting. Again change it to monthly would make more sense.

Nancy McBride — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy McBride Affiliation: Jun. 22, 2026 Please keep quarterly reporting. Nancy McBride. I need to be kept aware and current for decision making .

Nancy McInerney — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy McInerney Affiliation: Jun. 22, 2026 There is no good reason to make this change other than trying to screw people. I will vote my conscience. Take note.

Sent from my iPhone

Nancy Neil — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Neil Affiliation: Jun. 22, 2026 Report quarterly. It is imperative to report quarterly.

Nancy Nix — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Nix Affiliation: Jun. 22, 2026 Gov needs watching and needs it often.

Nancy Paquette Lussier — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Paquette Lussier Affiliation: Jun. 22, 2026 Nancy J. Paquette Lussier Former Restaurant owner. That is way to much time between filings. Businesses should be upfront on a timely basis... not once, every six months.... KEEP IT QUARTERLY....

Nancy Reinhardt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nancy Reinhardt Affiliation: Jun. 22, 2026 Quarterly reporting is the way it should stay
Nancy Reinhardt retired

Sent from my iPhone

Nancy Rogers — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Rogers Affiliation: Jun. 22, 2026 I am a retiree who wants to live out her days in security with the nest egg we have between us. I would like to be able to leave something for my daughter and grandsons.
Please do not set up a poorly supervised system that will certainly lead to loss of value for investors. We work hard. follow the rules and pay taxes. Please protect that scenario!

Nancy Rogers
NancyRogers706@Gmail.com
630-202-9696 mobile

Nancy Sajeski — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Sajeski Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

Our investments insure the future for our disabled daughter. Quarterly reporting inable us to adequately monitor those investments. There is no good reason to change.

Nancy Valdez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Valdez Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not allow public or private companies to hide vital information from the public or their investors. This money is not their own. Transparency and honesty is always best policy...unless you're a crook and don't want any accountability or consequences for your dishonest conduct.
We need to take back the rights of ordinary citizens and societal watchdogs to keep business activities on all levels in accordance with the law. We hope for greater ethical conduct, but obedience to the law is expected.
Sincerely,
Nancy Valdez

Nancy Venegas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Venegas Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need more all vital information when it comes to private companies! Do not blindfold retail investors. We need to be able to make informed decisions.

Nancy Whitlock — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Whitlock Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not withhold information from the public. This could be harmful for both you and the potential buyer, not to mention the unfairness involved.
Thank you.
Nancy Whitlock

Nancy Williams — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Williams Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please keep trading fair for everyone. The current trend toward giving more and more benefits to wealthy investors has gone too far.
An unfair playing field that benefits insiders would be created if the frequency of required reporting were lowered, and would put everyday citizens at an even greater financial disadvantage than where they are already.
Insider trading should never happen but already does because there are, unfortunately, many unscrupulous people taking advantage of opportunities to do so. This would give those people even more opportunity. Why would you want to do that?!
Wealthy investors already have many advantages over average citizens. Please don't give them yet one more.
Thank you.

Nancy Yeager — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nancy Yeager Affiliation: Jun. 22, 2026 Nancy Yeager, financial secy, soon to be relying on investments for retirement. Keep the reporting quarterly!

Nancy Yuen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Yuen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The rules created by any government entity are created in the service of the American people. That service includes providing vital information for Americans to utilize those and all government entities. To deny the public of vital information is to put in place a means for government opacity that has no place in a democracy. And, the last time I checked, thia country is STILL A DEMOCRACY.
DO YOUR JOB, NOT THE BIDDING OF A SINGLE PERSON, REGARDLESS OF WHO THAT PERSON IS OR WHAT THEY PROMISE YOU, PERSONALLY, IN RETURN FOR YOUR LOYALTY, BECAUSE THAT PERSON WILL NOT GIVE YOU RECIPROCAL LOYALTY.

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nancyr — Jun 22, 2026
Subject: S7-2026-15 From: nancyr Affiliation: Jun. 22, 2026 Please keep quarterly reported as currently required by law. I remember the Enron fallout and the hundreds of hard working people that lost their retirements due to fraud. I am also a investor who looks forward to and reads my quarterly investment reports. There is no reason to change the current system except to allow less accountability and oversite, which seems to the goal here. Not acceptable. Thank you, Nancy

Sent from my Galaxy

Nanette Clements — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nanette Clements Affiliation: Jun. 22, 2026 I deserve to see what is happening with my investments 4 times a year in order to make the decisions I need to make

Sent from iPhone

Nanette Sigel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nanette Sigel Affiliation: Jun. 22, 2026 Keep the reporting quarterly! Stop the corruption!

Nanette Sigel — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Nanette Sigel Affiliation: Jun. 22, 2026 Keep it Quarterly 💯 This corruption has to stop!!! Don't lower yourselves to the likes of Delusional Dementia Donny and his Administration! Think about the American people for God's sake!!

Nanette Sigel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nanette Sigel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I rely on these quarterly statements. Please do not quit providing these to individuals. We need to be able to make/take appropriate action for our future!!

Naomi Roberts — Jun 22, 2026
Subject: S7-2026-15 Comments From: Naomi Roberts Affiliation: Jun. 22, 2026 My name is Naomi Roberts, and I am a widow living on a fixed income Social Security and what little I do draw from my retirement account that I depend on. Please don't do this to us that are barely scraping by as it is. We have a right to know when the market is going up or down in a timely manner so that we can take measures when necessary to protect ourselves.

Naresh Vittal — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Naresh Vittal Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
To avoid being forced into funds and giving large companies a fee with no risk, we must have transparency for retail investors to be able make up their own decisions (whenever they wish to do so).
Corporate governence and ethics are at a low and cannot be made more opaque - under the assumption that. 'market' will punish had actors.

Natalie Luntz-Martin Retired Elementary Teacher — Jun 22, 2026
Subject: File No. S7-2026-15 From: Natalie Luntz-Martin As a newly retired teacher, what happens in the stock market with my retirement account and my pension makes a huge difference in my life. Huge. It could mean the difference between staying in my home and... not. I urge you to continue the requirement of quarterly reporting, as cutting to semi-annual would effectively render us flying blind into retirement. Not what I intended with those decades of careful planning. Please keep quartlerly reporting. Thank you.

Nate Mosley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nate Mosley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not change any rules that limits transparency of company for investors

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Nathan Anderson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nathan Anderson Affiliation: Jun. 22, 2026 Quarterly

nathan anderson | conceptual carpentry | the constructive one
612.386.8355 | 3565 Rustic Place | Shoreview, MN 55126 ... squaring things

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Nathan Ditzler — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nathan Ditzler Affiliation: Jun. 22, 2026 Quit trying to make it easier for big corps to get out of paying taxes and screwing the lower ranked people.
I did not devote 8 years of my life to serving my Nation to see you letting Corporations screw us over constantly.

Maintenance Supervisor

Thank you.

Best and warmest regards,

ND

Nathan "Dizzy" Ditzler
S/Fi

Nathan Ngo — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Ngo Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

i am a individual investor. I need as much information as possible for my investment. This proposal is reducing my visibility into the companies i invested. This change favors institutions who already have more ways to gain information, putting me at a further disadvantage. Please do the right thing for the individual investors out there! Thank you

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Nathaniel Brazill — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nathaniel Brazill Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I would appreciate it if you as a board would stop the action to eliminate the CEO Reporting. I would like total transparency in Quarterly reporting to continue; there is enough Fraud, thievery, and illegal activities currently in the Government. I stand for integrity and legal reporting!

Naveed Ahmad — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Naveed Ahmad Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Infrequent reporting will lead to less transparency and more corruption to the determent of investors and stock holders.

Nazario Baez — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nazario Baez Affiliation: Jun. 22, 2026 Hello,

Keep the quarterly reporting as is. Changing it will affect my retirement and the future wellbeing of my family who depends on me.

Thank you,

Nazario Baez
832-668-4124

NCFM80 — Jun 22, 2026
Subject: S7-2026-15 Comment From: NCFM80 Affiliation: Jun. 22, 2026 Keep quarterly disclosures, NOT semi annually.

Maybe, monthly would be better?

D.D.

“And, in the end
The love you take
is equal to the love you make.”
– Paul McCartney

"Everything government touches turns to crap."
– Ringo Starr

"Time you enjoy wasting, was not wasted."
– John Lennon

“Try to realize it’s all within yourself no one else can make you change, and to see you’re only very small and life flows on within you and without you.”
– George Harrison

Neal Jones — Jun 22, 2026
Subject: S7-2026-15 Comments From: Neal Jones Affiliation: Jun. 22, 2026 I urge you to keep quarterly reporting!
Neal Jones
Retired from corporate job.
Currently farming

Sent from my iPhone

Ned Ely — Jun 22, 2026
Subject: S7-2026-15 From: Ned Ely Affiliation: Jun. 22, 2026 Please keep the quarterly reporting requirement.

Ned Miller — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ned Miller Affiliation: Jun. 22, 2026 Keep Quarterly Reporting.

Nell Locke-Jacobie — Jun 22, 2026
Subject: S7-2026-15 From: Nell Locke-Jacobie Affiliation: Jun. 22, 2026 Keep this reporting quarterly. It’s nice to know what’s happening.

Sent from my iPhone

Nelson Collier — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nelson Collier Affiliation: Jun. 22, 2026 My name is Nelson Collier, and I am a full-time ministerial student and pastoral intern. I used to be a landscape construction worker, I have graduated from community college, and for a time, I worked for the government on a military base as a citizen.

The SEC needs to mandate quarterly reporting because, as a young man trying to invest for my future and build a retirement, it is both unfair and challenging that massive corporations can hide their finances, which in turn effect my own personal investments. It means they are able to better manipulate price reflection on the stock market and influence numbers that will have a negative

impact on tickers. There is no business a company's finances should not be reported regularly, unless they have something to hide.

Nicholas — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nicholas Affiliation: Jun. 22, 2026 There are far too many loopholes open already for corporations to dodge public responsibility. Do not add any more please!

Sent from my iPhone

Nick B — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Nick B Affiliation: Jun. 22, 2026 Looks like we're doing fine reporting quarterly, why would we change it? If it's not broke, don't fix it.

Nick Brinson

Nick Chambers — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nick Chambers Affiliation: Jun. 22, 2026 My name is Nicholas Chambers I'm an asst manager with a diversified investment portfolio. This is ridiculous unless less transparency is the goal. Unless hiding things from investors like this administration hides facts from its citizens is the goal. I mean it doesn't seem to be working out for them that well. Im sure those that make these decisions do have private secondary homes to go hide in like Trump had to this week at Camp David but do you really want to stay living in hiding do your families think this would be fun? I don't even understand how this is an option, do your jobs!

Nick Rugen — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Nick Rugen Affiliation: Jun. 22, 2026 Riling back reporting only makes the country weaker and I strongly oppose this weakening.

Nick Rugen
Saint Louis, MO
Sent from my iPhone

Nicola Coddington — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nicola Coddington Affiliation: Jun. 22, 2026 As a private investor, I believe transparency is critical to informed investing, and nothing is to be gained and everything to be lost by shifting to less frequent reporting.

Sent from my iPhone

Nicole B R — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nicole B R Affiliation: Jun. 22, 2026 Having worked in finance for both for profit and non-profit companies, quarterly reports are essential for proper planning and decision making. Longer gaps in reporting disadvantage smaller organizations and provide unfair benefits to corporate insiders. The proposed savings are insignificant to the potential losses should these changes occur.
Have a nice day,
Nicole Breimaier Rozsa

Nicole Girau — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Girau Affiliation: Jun. 22, 2026 Stop To the Securities and Exchange Commission:
Stop trying to hide what is happening in people's lives to their money to save a buck for SEC

Nicole Walker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nicole Walker Affiliation: Jun. 22, 2026 Shareholders deserve as much information as they can have, as often as they can get it. Please keep quarterly reporting the requirement.

Nidhi Joshi — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nidhi Joshi Affiliation: Jun. 22, 2026 Hello sec,
In a world where hourly news soaks public all day creating distractions, a quarterly update is much preferred and a perfect balance of just enough information to keep people in the know. It's fair to share holders, who are ordinary people with some savings, unlike the rich we can't pivot investing strategies without transparency. Please leave the quarter updates as it is. Your responsibility is foremost to the people before corporations. Trust you will use the power well and to people's benefit not corporate execs. Thanks,
Nidhi

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nimalan kanagasabai — Jun 22, 2026
Subject: File No. S7-2026-15 From: nimalan kanagasabai Quarterly financial reporting is essential to maintaining full and fair disclosure in the public markets. It provides investors with timely, standardized information and helps limit the informational advantage of insiders over ordinary shareholders. Extending the reporting interval to six months would materially widen that gap, reducing transparency and increasing the risk of uncertainty, mispricing, and diminished investor confidence. The cost of that reduced transparency would fall most heavily on individual investors, who rely on regular periodic reporting to monitor company performance and assess risk. Any asserted benefit from less frequent reporting should therefore be supported by compelling evidence. Absent such evidence, the Commission would be accepting a clear loss in transparency for a speculative benefit that may never be realized. The issuers most likely to opt for less frequent reporting are often those for which robust disclosure is most important. Smaller and less widely

followed companies typically receive less analyst coverage, less media attention, and less market scrutiny. Reducing their reporting obligations would not make them easier to evaluate or more attractive to own; it would make them more opaque and more difficult for investors to monitor. This approach would move in the wrong direction. Regulation Fair Disclosure advanced the principle that all investors should have equal access to material information. Weakening quarterly reporting would undermine that principle by increasing the likelihood that meaningful information is delayed, unevenly absorbed, or indirectly conveyed outside the discipline of regular public filings. Quarterly reporting should remain a core requirement of the disclosure system. At the same time, companies retain flexibility in how they engage the market beyond those filings. For example, an issuer may reasonably decide not to hold a quarterly conference call, but it should not be permitted to avoid providing quarterly financial results through formal public reporting.

Nina Macheel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Nina Macheel Affiliation: Jun. 22, 2026 This proposal is further erosion of accountability and transparency. A thousand tiny cuts. Drip drip drip. This is how irreversible erosion happens and it is always to the detriment of the 99%, always favoring the corporation. Please keep quarterly reports!!! I pay attention to them and base investment decisions on them. They are a barometer of health or decline. WHY WOULD YOU WANT TO ELIMINATE THAT.?!!! I don’t get your reasoning…

Nisanth Reddy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nisanth Reddy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Increased disclosure is necessary to maintain the health of our markets. Reduced reporting requirements only serves to magnify the principal-agent problem with management, increasing management's propensity to take risks or disregard their fiduciary duties. As that risk accumulates, it is likely to lead to large scale failures, frauds, or other scandals, threatening the sanctity of the American stock markets.
It seems the only upside of reduced reporting is to reduce the compliance costs for public companies. However, this is utterly irrelevant in an age where companies have access to trillions of private capital, facilitating over 1,000 unicorns (billion dollar valuation private companies). If the compliance costs are too onerous, it is an easy option for healthy companies to seek private capital. This wealth of private capital creates an adverse-selection bias, where low quality companies struggling to secure private capital are more likely to go public, especially if there are low barriers to becoming a public company. With the prevalence of new structures like SPACs or reverse mergers, the initial cost to become publicly traded is shockingly low. The primary barrier that remains is the ongoing compliance costs and increased reporting. This is absolutely necessary to maintain healthy disincentives for bad companies seeking to access cheap capital from the public.

Nita Riggins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nita Riggins Affiliation: Jun. 22, 2026 The fact that this is even a thing let's me know that corporate greed, robbery and retail theft all work hand in hand just to have people thrown in jail. But the business owners can rob themselves and blame employees, then fire everyone or just close it's doors and receive some sort of bailout from the government. Shaking my **** head! Highway robbery at its finest. I VOTE AGAINST THIS BULL ****!

Nonna McCarty — Jun 22, 2026
Subject: S7-2026-15 From: Nonna McCarty Affiliation: Jun. 22, 2026 Gives people an opportunity to be transparent naturally in their reporting

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Nora Hardy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nora Hardy Affiliation: Jun. 22, 2026 Corporations are NOT people!
They cannot vote only buy votes!
We need to change this!

Norb Rozek — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Norb Rozek Affiliation: Jun. 22, 2026 Corporations need to report quarterly for the same reason kids in school get quarterly report cards: So problems can be recognized and corrected before they turn into bigger problems.

Noreen Delgado — Jun 22, 2026
Subject: S7-2026-15 Comment From: Noreen Delgado Affiliation: Jun. 22, 2026 This is another way for the republican agenda to push the 1% forward to turn the 99% into indentured servants until they can change the constitution so slaverybecoms legal again. T I step #32 to allow the current administration to keep the current Pesident in office til he dies and on of his son's steps into this illegal dynasty that he wants. You can not allow this change to happen.

Norm Bernier — Jun 22, 2026
Subject: S7-2026-15 From: Norm Bernier Affiliation: Jun. 22, 2026 Need to hold those in power position accountable. This should also apply to all those serving the people in Washington.

Norm Burke — Jun 22, 2026
Subject: S7-2026-15 From: Norm Burke Affiliation: Jun. 22, 2026 Stop legislating everything FOR THE RICH!! Stop the Corruption! End Citizens United! Enf Gerrymandered Districts and ALL other forms of Voter Suppression! And, YES, we do need Age &Term Limits for ALL 3 branches!! Legislate FOR The People!!

Norma Biggs — Jun 22, 2026
Subject: S7-2026-15 From: Norma Biggs Affiliation: Jun. 22, 2026 It is clearly a potential move aimed at less transparency at the expense of the public. More opportunity for fraud, manipulation of the market.

Sent from my iPad

Norma Griffin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Norma Griffin Affiliation: Jun. 22, 2026 They just look for MORE Ways of F#cking the American People & WE Are FED the F#CK Up! Keep it Quarterly or back the F#ck off & let decent Law Abiding Democrats & SANE Repubes Take Over!!

Norma Moore — Jun 22, 2026
Subject: S7-2026-15 Comment From: Norma Moore Affiliation: Jun. 22, 2026 Quarterly reporting allow me to make decisions that are running parallel to information I need to make investments. Six months is too long and much can change within this window.

Norma Jean

Notgonna Tellya — Jun 22, 2026
Subject: S7-2026-15 Comment From: Notgonna Tellya Affiliation: Jun. 22, 2026 Public companies need to report quarterly. The people need up-to-date facts.

Jan Pringle

Nunyah Beeswax — Jun 22, 2026
Subject: S7-2026-15 Comment From: Nunyah Beeswax Affiliation: Jun. 22, 2026 Crap like this is why the common man is loosing faith in the USA.

Sent from my iPhone

Nylien Martinez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Nylien Martinez Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
By you allowing this bill to pass you're allowing organizations to easily commit fraud against the American people. You would be allowing them time to hide their failure & cheat the American people. Unfortunately businesses can not be trusted any longer to tell the truth and this just gives them cover to continue lying to the American people. If you don't want to be transparent about your business then don't go public!!!

Olga Schmidt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Olga Schmidt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

If you must change the current system of reviewing every 3 months, then change it to MONTHLY so we have the ability to keep a closer eye investments.

Olga Villalón — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Olga Villalón Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I oppose the proposal to reduce the number of disclosures for publicly traded companies. While it may look like a "savings measure" for companies, it will lead to erosion of the public trust, reduced investment. Fewer investors will feel like they can rely on the company's information if the data is so old. It goes counter to the direction technology is going that allows us to make real-time data driven decisions.

Olivia Batchelor — Jun 22, 2026
Subject: S7-2026-15 From: Olivia Batchelor Affiliation: Jun. 22, 2026 Quarterly should stay! Every insurance company that issues Directors and Officers Liability insurance should be alarmed by this! They should demand it stay.

Sent from my iPhone

Omar Contreras — Jun 22, 2026
Subject: S7-2026-15 Comment From: Omar Contreras Affiliation: Jun. 22, 2026 Quarterly reporting should be kept. It is the minimum reasonable time for making financial decisions in my case, plus longer gaps create an unfair advantage for corporate insiders and it makes me feel like I am flying blind. I don’t care if quarterly reporting is more costly for companies. Finally, quarterly reporting must be kept mandatory, not optional.

Regards,

Omar Contreras

Sent from my iPad

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oralia fernandez — Jun 22, 2026
Subject: S7-2026-15 Comment From: oralia fernandez Affiliation: Jun. 22, 2026 Oralia fernandez, sales clerk, keep everything above board stop fraud..this country is going into the toilet we still have time to turn our country around back to values and morales. What this country was built on.

Orin Tempkin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Orin Tempkin Affiliation: Jun. 22, 2026 Quarterly reporting must be maintained for transparency and to reduce the risk of fraud. I rely on quarterly information to make financial decisions. Maintain transparency and maintain quarterly reporting.

Orin Tempkin
Springfield, NJ

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orion rogers — Jun 22, 2026
Subject: S7-2026-15 Comments From: orion rogers Affiliation: Jun. 22, 2026 Dont you dare send us back to those dark times without quarterly reporting

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Owen Morgan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Owen Morgan Affiliation: Jun. 22, 2026 We need to keep the quarterly reporting to the SEC to make sure our investments are safe.
Owen Morgan, Senior robotics technician.

Owen Rubin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Owen Rubin Affiliation: Jun. 22, 2026 What is the reason behind this idea? Quarterly reporting allows ALL investors to make educated decisions on where to put their money. It keeps corporations more honest. Reporting should be more often, not less. The "burden" excuse on companies is nonsense. We all have a right to know how publicly traded companies are doing. This is all yet another scam to cheat the average investors while giving an edge to large institutions and special privileges to a few. Yet another attempt to hurt the little guy while helping institutional investors (rich people) get further ahead. Leave the original reporting rules alone.

-Owen Rubin-
Sent from my iPhone

Paige Fordice — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paige Fordice Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Less transparency is not the answer. The average citizen would be hurt by this, not getting reporting for six months. This hurts the little people only and makes way for fraud

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Paige Hadden — Jun 22, 2026
Subject: S7-2026-15 From: Paige Hadden Affiliation: Jun. 22, 2026 Paige Hadden retired person of many trades and I live in Montana. I became life licensed 10 years ago and the classes included Securities as well. Accountability is key to keeping things accurate and planning financial freedom. When there is not enough accountability, things get dark and people get greedy. Let's keep things transparent and let's keep the rules that work.

Pam Ash — Jun 22, 2026

Subject: S7-2026-15 Comments From: Pam Ash Affiliation: Jun. 22, 2026 Accountability is all that holds America responsible to its citizenry.

They should report monthly, not quarterly. Letting the wealthy make the rules is killing the rest of us, even your family members.

Hold them accountable. They are living life large and have no guilt about taking our money from us.

Pam Chambers — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pam Chambers Affiliation: Jun. 22, 2026 Absolutely NOT! Transparency is crucial!
If they have NOTHING to hide, then what's the problem?? Again. NO.

Pam Clyburn — Jun 22, 2026
Subject: S7-2026-15 From: Pam Clyburn Affiliation: Jun. 22, 2026 Lewis T and Pamela K Clyburn, Retired Educators, Kershaw, SC. As retirees, the income from our portfolios is very important to us. We ask that quarterly reporting be continued in order that we and our financial advisors may adequately monitor the progress of our portfolios.

Sent from my iPhone

Pam Farmer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pam Farmer Affiliation: Jun. 22, 2026 I want complete transparency. Not hiding behind Anything for 6 months or even 3. We operate as a society on minute notice answers. We turn our decisions on the input we receive from everywhere as a whole. We can't afford to go blind on where our money is located. That would lead to opening the door to schemes to defraud. That why America runs on checks and balances. Many eyes are always watching to help prevent such a catastrophe again.
Pam Farmer
pamfarmer2717@yahoo.com

Sent from my iPhone

Pam Goers — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pam Goers Affiliation: Jun. 22, 2026 The audacity of corporations and the rich cronies who run them to believe the people would just allow this to happen! Think again!!

Pam Granger — Jun 22, 2026
Subject: S7-2026-15 From: Pam Granger Affiliation: Jun. 22, 2026 As retirees who monthly use selling investments to augment social security, we count on quarterly reporting to evaluate how to plan our monthly activity. We need timely information. Quarterly reporting is not a new burden, but

rather an obligation to investors. Thank you for giving all investors a voice.

Pam Granger
Petaluma, Ca

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pam harris — Jun 22, 2026
Subject: S7-2026-15 Comments From: pam harris Affiliation: Jun. 22, 2026 No to quarterly’

Sent from my iPhone

Pam Joiner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pam Joiner Affiliation: Jun. 22, 2026 Keep quarterly reports coming! Patricia Joiner, Administrator

Sent from my iPhone

Pam Noll — Jun 22, 2026
Subject: File No. S7-2026-15 From: Pam Noll I need to see results quarterly to keep track of my investments and future strategies. Companies have a responsibility to keep investors advised of the status of their investments in a timely manner, which is quarterly.

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pam paxton-keehner — Jun 22, 2026
Subject: S7-2026-15 Comment From: pam paxton-keehner Affiliation: Jun. 22, 2026 Keep the quarterly reporting!

Pam Paxton-Keehner!

Pam Roberds — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pam Roberds Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please require companies to compile quarterly financial statements. This is for the benefit of stockholders and employees.
Thsnk you!

Pam Rostal — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pam Rostal Affiliation: Jun. 22, 2026 My name is Pam Rostal, and I am now retired. Please keep quarterly reports. As retirees, we check our finances quarterly and don't want to move to semiannual checks to see if we need to adjust our retirement

account allocations.

Thanks for your time.
Pam

Pam Scholtz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pam Scholtz Affiliation: Jun. 22, 2026 I have saved and invested all of my working life to now build a comfortable retirement. Please do not allow the American oligarchy to roll back their quarterly financial reporting regulations which can only hurt the common American worker and puts our investments at risk. Quarterly reporting requires the companies I worked for and invest in to remain honest and truthful.

Thank you -
Pamela Scholtz
IT Professional, Ret.

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pam-smith — Jun 22, 2026
Subject: S7-2026-15 Comment From: pam-smith Affiliation: Jun. 22, 2026 There is enough corruption in this country. Please don't make it easier for these crimes. We need to keep quarterly reporting, so it doesn't get even worse.

Sent from my Galaxy

Pamela Balliet — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pamela Balliet Affiliation: Jun. 22, 2026 No, absolutely not. It needs to remain quarterly as it is companies need to be held accountable and they need to be watched and there needs to be oversight and if you take it oversight away oh my God the stuff that they'll do in that six months they'll get away with murder. My name is Pamela Baller. I am retired.

Sent from my iPhone

Pamela Biswas — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Biswas Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

We need all reporting possible none less than today.

Pamela Chiu — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pamela Chiu Affiliation: Jun. 22, 2026 Things like this, government supporting huge corporations instead of supporting the American citizen is why so many people are so upset with the government right now.

The SEC Moving to six month reporting would just be another layer of government corruption.

Y'all have lost the narrative, you work for the American people not for big corporations. And honestly, all of you should be sued for not working for the American people.

Give me a reason to think you are not corrupt by holding to quarterly reporting.

Sent from my iPhone

Pamela Downs — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pamela Downs Affiliation: Jun. 22, 2026 We need transparency. Quarterly reporting needs to continue. Too much can happen in 6 months that cannot be repaired.

Yahoo Mail: Search, Organize, Conquer

Pamela Fosky — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Fosky Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Crazy maga hilter America thanks a lot! Sheep

Pamela Freeman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pamela Freeman Affiliation: Jun. 22, 2026 The information currently being received by investors is vital to the making of financial decisions. They are counting on those quarterly reports.

Sent from my iPhone

Pamela Hankins — Jun 22, 2026
Subject: S7-2026-15 From: Pamela Hankins Affiliation: Jun. 22, 2026 I am ordinarily against more government regulations but this seems foolhardy to me.

Yahoo Mail: Search, Organize, Conquer

Pamela Hinchberger — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pamela Hinchberger Affiliation: Jun. 22, 2026 The economy is scary enough right. Doubling timeline only makes me trust this system even less.

Sent from my iPad

Pamela Randolph — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Randolph Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

PLEASE DO NOT eliminate quarterly reports!! Investors - especially us small-time investors - need the more frequent reports to help us make informed decisions.
By dropping those quarterly reveals, you are giving corporations the edge to allow them to manipulate the numbers in THEIR favor, and handicap OUR decisions to be able to benefit ourselves.
Corporations do not NEED any extra edge!!!

Pamela Rhodes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Rhodes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It's MY money. Keep it accessible and monitor quarterly. Have we no learned fron the recent past?

Pamela Strom — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pamela Strom Affiliation: Jun. 22, 2026 Retired attorney. My retirement should not be
Modified to help the wealthy. Consider me opposed.
Thanks,
P.M. Strom.

Sent from my iPhone

Pamela Taylor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Taylor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: This is wrong for investors! We will fight this.

Pamela Tiller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pamela Tiller Affiliation: Jun. 22, 2026 Keep the three month report. No 6month blackout!!!!

Sent from my iPhone

Pamela Tuma — Jun 22, 2026
Subject: S7-2026-15 From: Pamela Tuma Affiliation: Jun. 22, 2026 This is ridiculous and will just allow MORE horrible consequences.

Pamela W — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pamela W Affiliation: Jun. 22, 2026 Pamela Woodroffe, self employed/retired person in Seattle. Of course we need frequent updates, minimally quarterly reports, on our money.Thanks for listening.

Papa B — Jun 22, 2026
Subject: S7-2026-15 Comments From: Papa B Affiliation: Jun. 22, 2026 It doesn't take a rocket scientist to see this is a very bad move. The common person with a little bit of sense knows this is dumb. Why does America keep shooting herself in the foot, and causing calamity? The answer is simple: to enrich the already rich/ wealthy, and once again, jilt the public out of very hard earned money. EVERY day, many of us go to jobs we hate, bosses we despise and traffic that drives us insane, all so we can afford to put away a few hundred dollars a paycheck for our retirement, and/or savings for kids schooling or after tax savings for purchasing a home.

Allowing public companies to essentially keep mum, even if things get horrendous on the inside, is detrimental to the general public's hard work. It's like, the US consistently seeks ways to destroy what little confidence Americans have left, and we are tired. Everything seems to be in the interest of major companies. When will our country ever do something positive, and in the interests of its citizens, who keep the country afloat in the first place???

Pat — Jun 22, 2026
Subject: S7-2026-15 From: Pat Affiliation: Jun. 22, 2026 As a retiree dependent on my investments, I want to know that they are being reviewed and audited quarterly. I want to be assured by law that CEOs and CFOs are fully aware of their legal responsibilities to their shareholders. And I want this to continue to occur quarterly.
Patricia Hampel
Tennessee

Sent from my iPhone

Pat Brown — Jun 22, 2026
Subject: S7-2026-15 From: Pat Brown Affiliation: Jun. 22, 2026 All companies need to continue to report quarterly earnings signed by the CEO!!!
Don't let them wiggle out of that reporting!!!

Pat Cox — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pat Cox Affiliation: Jun. 22, 2026 Stop allowing private equity to hide what they're doing and manipulate the market

Sent from my iPad

Pat Egerstaffer — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pat Egerstaffer Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow quarterly reports to be stopped.

Pat Emmert — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pat Emmert Affiliation: Jun. 22, 2026 Keep reports quarterly

Yahoo Mail: Search, Organize, Conquer

Pat Emmert — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pat Emmert Affiliation: Jun. 22, 2026 Keep reports quarterly!

Yahoo Mail: Search, Organize, Conquer

Pat Mcgilligan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pat Mcgilligan Affiliation: Jun. 22, 2026 With all the corruption going on companies financial reports must remain quarterly. Companies need to be held accountable.

Sent from my iPad

Pat Merritt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pat Merritt Affiliation: Jun. 22, 2026 This will not help the investors and is a criminally negligent move. I am on social security and have investments that mean the difference between eating and not eating in this age of high prices and doubt. Those who handle our money must be kept to a high standard. Pat Merritt Retired

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Pat Sellergren — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pat Sellergren Affiliation: Jun. 22, 2026 Do not change from the current practice! We are retired and dependent on quarterly information to help us make decisions. Pat Sellergren

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Pat Tanner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pat Tanner Affiliation: Jun. 22, 2026 You OWE it to investors to keep posting
quarterly positions. It is the only security that we will be afforded free , honest decisions. Please do not
allow.only six month postings. That is like allowing cos. to steal our money. Natalie Tanner, retired teacher and investor..

Pat Vitatoe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pat Vitatoe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need more checks and balances, not less.. this plan is ripe for deception and fraud.

Pati Casebolt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pati Casebolt Affiliation: Jun. 22, 2026 This is stupid… keep things quarterly

Sent from my iPhone

Patrice Fletcher — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patrice Fletcher Affiliation: Jun. 22, 2026 Keeping it quarterly is best. We are retired and would be financially hurt should reporting change to the 1955 way. We no longer have salaries and must depend on retirement income. We are not alone in this. Many retired seniors are in the same boat Patrice Fletcher, Chicago

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Patrice Reillt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Reillt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

PATRICIA A Geller — Jun 22, 2026
Subject: S7-2026-15 Comment From: PATRICIA A Geller Affiliation: Jun. 22, 2026 I am responsible for supporting many people and do all the retirement and educational investments. I need to not wait six months to know if I need information on performance. How does this help investors? This supports corporations, not investors.

Patricia Anderson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Anderson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is an insane and reckless act on your part, allowing weathly unscupulous
folks to obtain insider information the middle class and the poor do not and cannot access. Please do not change the schedule!
thank you

Patricia Battersby — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Battersby Affiliation: Jun. 22, 2026 The current reporting structure is not sufficient to keep the behind the scene activities of the elite from the light of day. Loosening reporting makes it more likely potential fraud isn't discovered in a timely matter.

Historical data shows greater transparency benefits more investors. The purpose of the current reporting requirements was just that. The proof is crystal clear.

A move to provide insiders with the latitude to operate with abandon is not healthy for the Market.

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patricia campbell — Jun 22, 2026
Subject: Comment on S7-2026-15 From: patricia campbell Affiliation: Jun. 22, 2026 Yes, quarterly!

Patricia COLLIER — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia COLLIER Affiliation: Jun. 22, 2026 I do not agree with the proposal to repost semi annually as opposed to quarterly. Please do not adopt this position

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Patricia Corbeil — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Corbeil Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I'm trying to protect my pension and it's bad enough that the1% want to get rid of social security. Why do you people hate your fellow Americans so much? Don't change the frequency of disclosures. To even suggest that is criminal.
Patricia Corbeil

Patricia Cross — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Cross Affiliation: Jun. 22, 2026 Patricia Cross, Retired Commercial Loan Officer (VP), and Loan Review Officer (VP): Quarterly reporting provides greater safety for loan monitoring. The data provided to the SEC is far more detailed than what companies provide to financial institutions under loan covenant agreements. I used both in the early

identification of problems.

Sent from my iPhone

Patricia Dannar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Dannar Affiliation: Jun. 22, 2026 It needs to remain as it is. There is no reason to go backwards other than support corporations
Patricia Dannar

Sent from my iPad

Patricia Drake — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Drake Affiliation: Jun. 22, 2026 I am writing to express my concern that companies continue to be required to make quarterly filings. As an investor and a public citizen, I feel quarterly reports keeps companies honest and gives me the opportunity to make the decisions I need to make to protect my assets. As a retired, it is more important than ever that I am provided quarterly reports to protect my future . Keep companies fiscally responsible and transparent.
Thank you
Dr. Patricia Drake
Retired Psychologist

Patricia E Yarian — Jun 22, 2026
Subject: File No. S7-2026-15 From: Patricia E Yarian Keep the Quarterly Reporting alive front and center..to allow CEO's a pass to not keeping themselves honest and above the crime of thievery and corruption, you are complicit in said crime and therefore be just as guilty and sent to jail..the common person off the street aren't handed free passes if they're caught stealing,or committing perjury..why would the CEO's be any better.. KEEP THE QUARTERLY REPORTING IN FORCE

Patricia Farrenkopf — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Farrenkopf Affiliation: Jun. 22, 2026 I'm waiting 2 more years to collect on my retirement account/portfolio when I turn 73. While a licensed broker handles my account, I've depended on internet access to review my holdings and those of another account that was funded by an inheritance to be transferred to my son upon my death. It's My Money just as I'm entitled to my monthly Social Security check. While our President engages in insider trading, I don't want to be in the dark about my own financial situation. PLEASE DO NOT INCREASE REPORTING FROM EACH QUARTER TO EVERY SIX MONTHS.

Thank you in advance,

Patricia Farrenkopf

Sent from Proton Mail for iOS.

Patricia Fisher — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Fisher Affiliation: Jun. 22, 2026 Quarterly reporting is the only way to give everyone an equal footing to know what is happening with their money. This is like highway robbery with no checks and balances for months. I say NO!!!!!!

Sent from my iPhone

Patricia Gibson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Gibson Affiliation: Jun. 22, 2026 Keep quarterly reports.

Sent from my iPhone

Patricia Greer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Greer Affiliation: Jun. 22, 2026 Please, keep the SEC reporting quarterly. They need to be held accountable & the more often they need to sign their life's away by reporting the better off well all be. So KEEP IT QUARTERLY!! Sincerely Patricia Gr retired from Portland Oregon

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Patricia Greer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Greer Affiliation: Jun. 22, 2026 Pat Greer, retired therapist, as someone who barely met average income levels for most Americans, my retirement investments are important. I would like to request dismissal of the proposal to switch to semi annual reporting.
So much is happening due to AI and digital trade access, that transparency is one of the only ways we’re going to be able to monitor corporate ethical behaviors and successes and failures to meet quarterly goals.. thanks for “listening” and please consider my request.

Patricia Jones — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Patricia Jones Affiliation: Jun. 22, 2026 Patricia Jones, Retired, Illinois. Turning the clocks back to appease politicians? Financial ruin for everyone else, except the cheating politicians! DON'T change the rules now!

Patricia Linehan — Jun 22, 2026

Subject: S7-2026-15 From: Patricia Linehan Affiliation: Jun. 22, 2026 Absolutely NO change.

Patricia Lopez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Lopez Affiliation: Jun. 22, 2026 The quarterly reporting needs to remain. If I've learned anything from my 69 years on this earth is that you can't ignore a problem and hope it goes away. Moving to twice yearly leaves to many things unchecked. I strongly oppose changing the reporting.

Get Outlook for Android

Patricia McClain — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia McClain Affiliation: Jun. 22, 2026 I like to see my money thank you

Yahoo Mail: Search, Organize, Conquer

Patricia Meacham — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patricia Meacham Affiliation: Jun. 22, 2026 This proposal is absurd. The people have the right you understand the position of corporations that they may be investing in.

Patricia Meacham

Patricia Miller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Miller Affiliation: Jun. 22, 2026 My name is Patricia Miller, and I'm a blue collar worker. I feel that we should be sticking to quarterly reporting. Big companies are already stepping on our throats for profit and they shouldn't be allowed to get away with not reporting every six months, gives too much time for things to escalate or get worse on the consumers end.

Patricia Newkirk — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Newkirk Affiliation: Jun. 22, 2026 Corporations get away with enough without giving them more time to hide activities. We need more oversight not less.

Patricia Ratkovich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Ratkovich Affiliation: Jun. 22, 2026 Patricia Ratkovich, retired teacher. Accountability, we teach our students in college to be accountable for their actions and research. The SEC needs to do the same with every company.

People work their whole lives just to save something for investing, I know I have. Keeping companies reporting quarterly helps keep them with the resemblance of honesty. Helps level the field for everyday working people. If Congress can use their knowledge
to inside trade, at the very least we can require companies to report quarterly for everyday people.

Yahoo Mail: Search, Organize, Conquer

Patricia Rennier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patricia Rennier Affiliation: Jun. 22, 2026 We need a law and order society. Without that it's a society for criminals. Stop that insanity.

Yahoo Mail: Search, Organize, Conquer

Patricia Szydlo — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Szydlo Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Accountability is absolutely essential.
Keep Quarterly Reports
Thank you • Patricia Szydlo

Patricia Wilson — Jun 22, 2026
Subject: S7-2026-15 From: Patricia Wilson Affiliation: Jun. 22, 2026 I already told them and will tell them again; please stop playing around with this rule : it protects the stability of the economic fiber of our nation in a perilous time when we are surrounded by oligarchs who are gluttonous to the extreme. Thank you . Patricia Wilson 27576

Patsy Wolf — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patsy Wolf Affiliation: Jun. 22, 2026 Do not do this. keep us informed quarterly.
Transparency is part of Democracy.

Sent from my iPhone

Patt Clipper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patt Clipper Affiliation: Jun. 22, 2026 Why and WHO benefits from this change?
This will not create trust for citizens. It will cast only doubt.
Patricia Clipper
Retired teacher

Sent from my iPhone

Patti Bellak — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Patti Bellak Affiliation: Jun. 22, 2026 My name is Patti Bellak and I live in Collegeville, Pennsylvania. I do not support the change from quarterly reporting to semi annual reporting. I want to know what my investments are doing at LEAST 4 times a year, and to keep tabs on my portfolio. I am a retired special educator who has scrimped and saved in order to feel secure iny golden years. Semi annual reporting can foster fraudulent activity and hinder investors' decision making. Please retain the quarterly report system. It's working fine and should not be modified just for the sake of being easier. Look at the bigger picture. Do something to protect the little people. Status quo! Thank you for listening. Hopefully, you will make the right choice. Patti Bellak

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Patti Bongiorno — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Patti Bongiorno Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The world moves fast; we need more information not less. This proposed rule is a license to steal while retail investors like me are in the dark. Fraud will be even worse than it is.
I guess the ultimate question is, whose side are you on, Wall Street or Main Street?
Do the right thing and don't allow quarterly information to disappear. The market at large needs it and all investors deserve it.

Patti Burlew — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patti Burlew Affiliation: Jun. 22, 2026 This is just wrong. Please do not do this.

Patti Darrow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patti Darrow Affiliation: Jun. 22, 2026 Keep it where we can keep eyes on the going’s on!!

Patty — Jun 22, 2026
Subject: S7-2026-15 Comment From: Patty Affiliation: Jun. 22, 2026 As a Senior Citizen, I need to know how my investments are doing on a timely basis! Transparency is important and quarterly reporting is needed!

Patty Mitchell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Patty Mitchell Affiliation: Jun. 22, 2026 Let the shareholders and stockholders see quarterly results so we can make good decisions

Sent from my iPhone

Patty Plimmer None — Jun 22, 2026
Subject: File No. S7-2026-15 From: Patty Plimmer Please keep quarterly reporting requirements for companies and businesses. It’s fair, it keeps things above board and transparent and it keeps companies and businesses honest.

PAUL CANNOVA — Jun 22, 2026
Subject: S7-2026-15 Comments From: PAUL CANNOVA Affiliation: Jun. 22, 2026 There is no really good explanation for doing this.
I believe it puts the small investors a a major disadvantage.
KEEP IT QUARTERLY!!

Sent from my iPhone

Paul Chavers — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Chavers Affiliation: Jun. 22, 2026 This is unacceptable for those of us who want to keep a close eye on what our investments are doing.

Paul Cummiskey — Jun 22, 2026
Subject: S7-2026-15 From: Paul Cummiskey Affiliation: Jun. 22, 2026 Keep the quarterly reporting requirements.

Thanks

Paul D'Amaro — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul D'Amaro Affiliation: Jun. 22, 2026 Trump has corrupted every other government agency. Don't let him corrupt the SEC too.

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paul hagerty — Jun 22, 2026
Subject: S7-2026-15 Comments From: paul hagerty Affiliation: Jun. 22, 2026 I want quarterly reporting to stay as is

Thank you,
Paul Hagerty
856-986-3434
p.hagerty@icloud.com

Paul Kingsbury — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Kingsbury Affiliation: Jun. 22, 2026 They must be up to something because they want to remove accountability WE Say LEAVE It Like It Is

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Paul Madden — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Madden Affiliation: Jun. 22, 2026 This is an incredibly wrong move and frankly, I think it's a criminal move for once again the insiders to know what's happening and for us to have six month delays on corporate information. Stop this from happening. We need to see every business, political, and court leader that supports this and vote them out and remove them ASAP.
Paul Madden
Sent from my iPhone

Paul Mitchell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Mitchell Affiliation: Jun. 22, 2026 Paul Mitchell
Sales Manager
This affects me directly. More importantly it affects my parents who are retiring, my sisters, and the rest of the working class

Sent from my iPhone

Paul Murtha — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Murtha Affiliation: Jun. 22, 2026 Please, maintain quarterly reporting!

Sent from my iPhone

Paul Paschall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paul Paschall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please stop rigging the economy to make rich people who don't deserve it get richer while everyone else gets screwed. Grow a brain and remember what humanity means.

Paul Pearson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Pearson Affiliation: Jun. 22, 2026 To Whom it May Concern,

Quarterly reporting is essential to free, fair, and informed public markets. Accurate and frequent public accounting is critical to every investor and for the health of, and public confidence in, trading

markets as honest vehicles for creating economic stability and broad participation. The public needs the SEC to represent its fundamental interests in financial transparency and accountability from all of the publicly traded companies that benefit from the markets under its watch. Keep the quarterly reporting standard without dilution. As a small investor, I depend on frequent, fair, and accurate reporting to help me make my decisions.

Thank you,

Paul Pearson

Paul Pedersen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paul Pedersen Affiliation: Jun. 22, 2026 I'm retired and an investor. Quarterly reports absolutely should be the required standard. Raising it to six months simply allows bad actions and bad news to be more easily hidden.

Paul Veyna — Jun 22, 2026
Subject: S7-2026-15 Comment From: Paul Veyna Affiliation: Jun. 22, 2026 We need to know as we do now Please do not change the quartely reporting

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Paula — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paula Affiliation: Jun. 22, 2026 Quit playing with our money. Keep reporting quartly!

Sent from my iPad

Paula Clair — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paula Clair Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not change the quarterly reporting schedule. That would disenfranchise ordinary people who invest in the stock market. Diminished information would also discourage the average person in investing in the market

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Paula Copp — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paula Copp Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Keep reporting by companies quarterly so consumers stay informed.

Paula Korth — Jun 22, 2026

Subject: S7-2026-15 Comment From: Paula Korth Affiliation: Jun. 22, 2026 We need to keep our quarterly updates to be sure nothing is slipping thru the cracks of oversight!!! We the People need to know what is going on!!!
Paula Korth, Retired but still concerned for my family and their futures!!!

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paula laker — Jun 22, 2026
Subject: Comment on S7-2026-15 From: paula laker Affiliation: Jun. 22, 2026 I see no reason why not quarter ly

Sent from my iPhone

Paula Longendyke — Jun 22, 2026
Subject: S7-2026-15 Comment From: Paula Longendyke Affiliation: Jun. 22, 2026 We watch our companies closely. We are both recently retired and hope to not go back to work. If companies only report every 6 months how will we track? Does that mean dividends payout 2x a year?
The purpose of this change does not seem to have accountability as a benefit. Companies run by stockholders need to be seen.
Jim and Paula Longendyke
Home investing

Paula Longendyke

Paula Orbaugh — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paula Orbaugh Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
In this age of AI, it's important to have honest accounting.

Paula Ores — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Paula Ores Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I want full accountability of my private portfolio NO CHANGES..

Paula Ruehling — Jun 22, 2026
Subject: S7-2026-15 Comments From: Paula Ruehling Affiliation: Jun. 22, 2026 Why would you change this after all this time? Please do don’t that.

Paula Ryan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Paula Ryan Affiliation: Jun. 22, 2026 Paula Ryan
Mgt Analyst, Ret.
This proposal only enables deceit, theft and criminal activity.

Paula Stafford — Jun 22, 2026
Subject: S7-2026-15 From: Paula Stafford Affiliation: Jun. 22, 2026 We need and want quarterly filing

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Paula Wood Project Manager for an elevator upgrade co. — Jun 22, 2026
Subject: File No. S7-2026-15 From: Paula Wood Keep the quarterly reporting mandatory please! Too much time in between "optional" semi-annual reports.

Pauline Charton — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pauline Charton Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am an ordinary person who speaks plainly and this is insanity to hide/ not provide this information. Didn't we learn anything from 2008!!!!!

Pauline Lotito — Jun 22, 2026
Subject: S7-2026-15 Comment From: Pauline Lotito Affiliation: Jun. 22, 2026 This is just another approach to putting money/preference into the hands of corporations and insiders without any consideration for individual investors. It has to stop. Corporations need to remain accountable to investors and not just their boards!

Pauline
617-347-9204

Pauline Schmitt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pauline Schmitt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not extend the period for disclosure by CEOs. This administration are opportunists, who appear to want their buddies to get away with fooling the system.
Quarterly filing is a good thing.
Thanks!

Pauline Staffa — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pauline Staffa Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reports are the best tool to help regular everyday people determine what changes to make

to our portfolios. It's important that they are still made available.

Pavani Ramnarayan — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Pavani Ramnarayan Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: stop taxe peole

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Pedro Correa — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pedro Correa Affiliation: Jun. 22, 2026 Keep Quarterly Reports

Sent from my iPhone

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pedullabass — Jun 22, 2026
Subject: S7-2026-15 Comment From: pedullabass Affiliation: Jun. 22, 2026 Rev. Phillip Holbrook (ret.)

This proposal will reduce accountability and result in more abuses of the system which will result in more hardship on the lower and middle classes.

With corruption being rampant in so many institutions in this day, this will be taken advantage of and create another reduction of checks and balances, resulting in more abuses of the system, and the cost of such will be borne by common citizens. It is irresponsible to effect this change and increase the temptation to cheat the system.

Sent from my Galaxy

Peg Dupre — Jun 22, 2026
Subject: S7-2026-15 Comment From: Peg Dupre Affiliation: Jun. 22, 2026 Hi,
Changing reporting from quarterly to 6 months is removing transparency for everyone except insiders and politicians. Why would the SEC do this? It’s a wrong move and citizens do not want less transparency. One housing crisis is enough. Thank you.
Simone Dupre

Peg Paterno — Jun 22, 2026

Subject: S7-2026-15 Comment From: Peg Paterno Affiliation: Jun. 22, 2026 I am very upset about data Centers. I want them abolished!

Sent from my iPhone

Peggy Emmons — Jun 22, 2026
Subject: S7-2026-15 Comment From: Peggy Emmons Affiliation: Jun. 22, 2026 I'm retired from GTE/Verizon/Frontier. We need to know what's going on in companies we invest in! And it makes me suspicious about your reasons to report information less often.

Peggy Plemons — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Plemons Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
There has been more than enough fraud already. Give the working a chance to make something off of this.
Insider trading that has been happening lately needs to stop. Everyone involved should have to go to court and then to jail. All they made on these trades should be given to our Healthcare, social security, and medicare.

Peggy Sample — Jun 22, 2026
Subject: S7-2026-15 Comments From: Peggy Sample Affiliation: Jun. 22, 2026 Peggy - retired
We like to keep track of our portfolio regularly. We are sick of all of the insider trading. If this post is correct, who knows these days, it will only help the thieves get richer & keep regular people in the dark! It’s NOT RIGHT & THE POWERS THAT BE KNOW IT!!
FED UP WITH THIS AND AI DATA CENTERS POPPING UP ALL OVER THE PLACE!! We have enough problems in Texas with water shortages & power grid ALREADY! STOP THEM PLEASE!!

Sent from my iPhone

Penelope Kohler — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Penelope Kohler Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I believe quarterly reports are an essential part of supplying investors with information. Please continue to require that quarterly reports be sent to investors. The corporations have our money and charge us fees. Certainly, they can send out quarterly reports to investors!
Thank you.
Sincerely, Penelope Kohler

Penny Larkins — Jun 22, 2026
Subject: S7-2026-15 Comments From: Penny Larkins Affiliation: Jun. 22, 2026 At a time when information and situations move fast we still need quarterly reports.

Penny Larkins

Penny Regan — Jun 22, 2026
Subject: S7-2026-15 From: Penny Regan Affiliation: Jun. 22, 2026 My name is Pendaless Regan, I live in Seattle, WA. I think that the way you're holding the appropriate people accountable, the real way, with real life consequences is something to be admired! Seriously, Thank you!

Penny Wencil — Jun 22, 2026
Subject: S7-2026-15 Comments From: Penny Wencil Affiliation: Jun. 22, 2026 P. Wencil
Analyst

This matters to be because I worry about my retirement, transparency, and fairness. Moving to a 6 month period is harmful to millions of people. It removes our window to protect investments. KEEP IT QUARTERLY!

Pete Bristow — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Pete Bristow Affiliation: Jun. 22, 2026 Keep the reporting quarterly.

Sent from my iPhone

Pete Dufresne — Jun 22, 2026
Subject: S7-2026-15 Comments From: Pete Dufresne Affiliation: Jun. 22, 2026 I'm a seasoned investor. I look forward to quarterly reports. They keep me informed and keep the corporations more cognizant knowing their investors are keeping a close eye on their operations. Reporting only twice per year may tend to allow them to be become more careless and/or deceiving.

Get Outlook for Android

Peter Carman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Peter Carman Affiliation: Jun. 22, 2026 This is a very bad idea. It will enable senior management to not report and coverup adverse events between reporting periods.

Peter Carman
Age 72
Retired CFO/CPA

Sent from my iPad

Peter Corrigan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Peter Corrigan Affiliation: Jun. 22, 2026 How much are you getting paid to implement this ?

Sent from my iPhone

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peter gordon — Jun 22, 2026
Subject: S7-2026-15 Comments From: peter gordon Affiliation: Jun. 22, 2026 We can't afford to have many months of uncertainty between corporate reports. I am mostly reliant on my retirement account, with no room for major miscalculations and little time to recover losses. Please keep the quarterly reporting rule. Peter Gordon, professor emeritus, musician, NYC

Peter L. Krause — Jun 22, 2026
Subject: S7-2026-15 Comment From: Peter L. Krause Affiliation: Jun. 22, 2026 The SEC should not change quarterly reporting. This oversight is needed in the industry and to protect individual and institutional investors.

Peter McVeigh — Jun 22, 2026
Subject: S7-2026-15 From: Peter McVeigh Affiliation: Jun. 22, 2026 Quarterly reporting was initiated for a very good reason, Enron.
Why on earth would anybody want to change that?
Don't the owners of theses publicly traded companies have the right to see the "books" 4 times a year?

Peter J. McVeigh
6779 Derby Run Way
Gainesville, VA 20155
912 467 9991 cell

Phil — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phil Affiliation: Jun. 22, 2026 Philip Westmoreland
Retired United States citizen and staunch taxpayer.
Transparency matters and anything other than maintaining the quarterly reporting is not really simpler, but fraught with potential corruption.
NO the ending quarterly reporting.

Get BlueMail for Mobile

Phil Hansing — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phil Hansing Affiliation: Jun. 22, 2026 Enron proved the need for quarterly reporting; why would you even CONSIDER a return to an environment that invites corruption?
Please reject the semiannual reporting!
As a small investor I need as much transparency as possible to protect the little I have. The game already favors the corporate entities; further advantage given them by this proposal is detrimental to small investors who are trying their best to sustain a living standard that avoids relying on government assistance.
Respectfully,
Philip Hansing

Sent from my iPhone

Phil Ucher — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phil Ucher Affiliation: Jun. 22, 2026 Regulators:
This proposal to keep the general investing public blind for 6 months while letting insiders trade and profit from private inside information stinks! It legitimizes fraud, corruption, insider trading and theft. Why on earth would you ever consider such a distasteful and anti-American change! A disgusting and dishonest idea if there ever was one. Don’t do it. Don’t produce yet another Government change which benefits only people such as Trump, Musk, etc.

People already have a very low opinion of Government in Washington. This would drive that opinion even lower yet.

Phil Bucher
(Private investor, retired)
Centennial, Colorado

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philine664 — Jun 22, 2026
Subject: S7-2026-15 From: philine664 Affiliation: Jun. 22, 2026 This is something baked into financial reporting,if it ain't broken...don't try to fix it

Sent from my Galaxy

Philip Ciorciari — Jun 22, 2026

Subject: Comment on S7-2026-15 From: Philip Ciorciari Affiliation: Jun. 22, 2026 History shows that Quarterly Reporting is the way to go. Don’t change this.

Sent from my iPhone
Philip Ciorciari

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philip lanter — Jun 22, 2026
Subject: S7-2026-15 Comment From: philip lanter Affiliation: Jun. 22, 2026 You people can’t be serious! The same folks that sit idly by while Trump and his enablers loot at every opportunity! The same folks who gave a pass to the C-Suite in the financial crisis 2008-2010? Give me a break…. pathetic …

Sent from my iPhone

Phillip Nevling — Jun 22, 2026
Subject: S7-2026-15 Comments From: Phillip Nevling Affiliation: Jun. 22, 2026 My name is Phillip Nevling and I am retired. Quarterly results are what I want to see. It's too easy to miss important details without them.

The past is a memory.
The future? An expectation.
Neither past nor future actually exist. There is simply the eternal now.

Phillis Boone — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phillis Boone Affiliation: Jun. 22, 2026 Come November ALL of you robber baron's will be out of a job, and most going to jail!!!

Phyllis Blackwell — Jun 22, 2026
Subject: Quarterly reports From: Phyllis Blackwell Affiliation: Jun. 22, 2026 KEEP REPORTS QUARTERLY. DO YOUR JOB. PHYLLIS BLACKWELL

Sent from my Galaxy

Phyllis Blickensderfer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Phyllis Blickensderfer Affiliation: Jun. 22, 2026 Please keep this quarterly. There is no valid reason not to provide this service.

Phyllis Blickensderfer
76073

Phyllis Ianniccari — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phyllis Ianniccari Affiliation: Jun. 22, 2026 Quartly reports are the only method investors have. Have you forgotten Enron? Does the SEC have an agenda to not support the ordinary investors? Jeep the quarterly reports to protect our unvestments.

PHYLLIS IANNICCARI

Phyllistine Pritchard — Jun 22, 2026
Subject: S7-2026-15 Comment From: Phyllistine Pritchard Affiliation: Jun. 22, 2026 Phyllistine Pritchard, retired. I'm afraid this procedure would make it easier to steal from hardworking people. It would take the opportunity to retire in dignity. The wealth gap is the largest
in American history, what's next? Nothing

Yahoo Mail: Search, Organize, Conquer

PJJones — Jun 22, 2026
Subject: S7-2026-15 Comment From: PJJones Affiliation: Jun. 22, 2026 Keep the current rules. Dont shut out public oversight. Patricia Jones. Retiree. My income needs to be reliable

Yahoo Mail: Search, Organize, Conquer

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prairiegate — Jun 22, 2026
Subject: S7-2026-15 Comments From: prairiegate Affiliation: Jun. 22, 2026 Please keep quarterly reporting for rural and retired folks who need to verify their accounts regularly!
Steve/Kathy Dunback 66935

Priya Chauhan — Jun 22, 2026
Subject: Regarding your Keepitquarterly.com From: Priya Chauhan Affiliation: Jun. 22, 2026 Dear Keepitquarterly.com Team,

I recently reviewed your Keepitquarterly.com and noticed it isn't ranking well on Google for your service-related searches, which is a missed opportunity, as top sites attract far more leads and visibility.

With the right SEO strategies, we can boost your ranking, attract targeted visitors, and convert them into customers. Let's get you to page 1.

Reply to this email or share your contact details to discuss further.

Best Regards,
Priya Chauhan
Marketing Consultant

Prudence Benjamin — Jun 22, 2026
Subject: S7-2026-15 From: Prudence Benjamin Affiliation: Jun. 22, 2026 We need the corporations to be sending in quarterly reporting to prevent fraud. I am Prudence L Benjamin, I live at 742 Riverglade Drive, Amherst, Ma 01002 and I want the quarterly reporting to be kept under the law. There is NO reason to change this law except to make it possible for people to be dishonest more easily. Thanks for your time, Prudence L Benjamin

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Prudence L Benjamin — Jun 22, 2026
Subject: S7-2026-15 From: Prudence L Benjamin Affiliation: Jun. 22, 2026 We need the corporations to be sending in quarterly reporting to prevent fraud. I am Prudence L Benjamin, I live at 742 Riverglade Drive, Amherst, Ma 01002 and I want the quarterly reporting to be kept under the law. There is NO reason to change this law except to make it possible for people to be dishonest more easily. Thanks for your time, Prudence L Benjamin

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prygoda2 — Jun 22, 2026
Subject: S7-2026-15 Comments From: prygoda2 Affiliation: Jun. 22, 2026 Hello SEC. IT IS IMPERATIVE TO KEEP THE REPORTS QUARTERLY 🤫🇺🇸!
Family history goes back to 1638, DORCHESTER, MA
LEN Prygoda, HISTORY EDUCATOR, 35 YEARS, CT 🌎👍💥

Sent from my iPad

Quincy Lewis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Quincy Lewis Affiliation: Jun. 22, 2026 It seems keeping it

quarterly makes more sense

Quintina Gawlikowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Quintina Gawlikowski Affiliation: Jun. 22, 2026 Quintina Gawlikowski, retired nurse. It matters to know what's going on before bad things happen.

Sent from my iPhone

R Adams — Jun 22, 2026
Subject: S7-2026-15 From: R Adams Affiliation: Jun. 22, 2026 Keep transparency and accountability.

R Asaro — Jun 22, 2026
Subject: S7-2026-15 Comments From: R Asaro Affiliation: Jun. 22, 2026 Don't ignore the citizens. Please keep reporting quarterly. Otherwise we're in the dark.

Renetta Asaro
Tanto Business Services
Sharp Quick Concise
How can I help you today?

R Consentino — Jun 22, 2026
Subject: S7-2026-15 Comment From: R Consentino Affiliation: Jun. 22, 2026 Investors like myself will pull all our money out of the Market and bankrupt this Country if you make this change keeping us in the dark on Quarterly earnings!

Sent from my iPhone

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r f — Jun 22, 2026
Subject: S7-2026-15 Comment From: r f Affiliation: Jun. 22, 2026 Absolutely NO! We , the middle class, can only get poorer and this will cause a revolt , a class war eventually. The billionaires need to wake up, we can only get screwed so much before we grab a pitchfork

Sent from my iPhone

R P — Jun 22, 2026
Subject: S7-2026-15 From: R P Affiliation: Jun. 22, 2026 Ron Pribyl, Retired, Elgin MN, - Loosening the requirements invites shenanigans and lack of focus resulting in corruption. We have not seen any data supporting this change. How is it justified? What is the reasoning? Show us the evidence

and reasoning.

R W — Jun 22, 2026
Subject: Keep It Quarterly: Protect Retired Investors and Fixed-Income Savings. From: R W Affiliation: Jun. 22, 2026 In Subject Line: Keep It Quarterly: Protect Retired Investors and Fixed-Income Savings.

I am writing to strongly urge the SEC to maintain the current quarterly reporting framework. As a retiree who relies on stock market investments to fund my daily living expenses, market transparency is not abstract—it is a matter of personal financial survival. Moving to a semi-annual reporting schedule would create dangerous six-month blind spots. In today's fast-moving economy, companies can experience massive shifts in financial health in just a few months. Forcing retirees to wait half a year for verified financial updates would significantly increase the risk of us losing our hard-earned savings to unexpected market shocks. Quarterly disclosures provide the timely, reliable data necessary to safely manage a retirement portfolio and protect retail investors.

Name: Rhonda Weaver Job Title: Retired Why It Matters: I rely on stock dividends and stable market growth to fund my retirement. Timely quarterly data is essential for me to manage risk and protect my life savings from sudden corporate downturns.

R. Bennett Executive Assistant (retired) — Jun 22, 2026
Subject: File No. S7-2026-15 From: R. Bennett Please keep Financial Quarterly Reporting required. It is very useful for determining investment choices in my retirement portfolio.

Rachael Dorr — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rachael Dorr Affiliation: Jun. 22, 2026 Quarterly reporting keeps publicly traded companies honest by requiring C-Suite to sign on the dotted line. Let’s not repeat the “mistakes” of the past.
Rachael M. Dorr, Esq.

Rachael Dorr

Sent from my iPhone

Rachel Kynhoff — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Kynhoff Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am AGAINST this new rule that would mean shifting the reporting period from 3 to 6 months.
This change would make "regular" people like me more vulnerable in the market because we rely on the required reporting to make sound financial decision. Here are three reasons why this change is BAD.
- 6 months is a long time, companies can go from "ok" to bankrupt in that time, with "regular" people

not having the information they would need to "get out" of a bad investment.
- 3 months is more transparent than 6 months. People or corporations that are anti-transparency are usually trying to hide something.
- "Regular" people dot have the time or connections to get insight into their investments so "professional investors" will have an edge over "regular" people.

Finally, it's an unnecessary change - only benefiting those who are trying to hide bad behavior. Didn't we see enough of that in 2008?

Rachelle — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rachelle Affiliation: Jun. 22, 2026 Please keep them honest. This kind of consumerism gone wild is harming us citizens now and weakens the American name for generations. Please don’t let them get away with this.

Rachelle Wyse
Clutter Cutters
(310) 951-6157

Rahna Epting — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rahna Epting Affiliation: Jun. 22, 2026 Rahna Epting
Business owner
Quarterly reporting is critical to ensure the SEC can do its job to protect the people and ensure a fairer playing field. The corruption is already too rampant in this country, there is no good thing to come out of less reporting. The government is supposed to protect the people! So do that.

Sent from my iPhone

Ralph Carruth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ralph Carruth Affiliation: Jun. 22, 2026 What is needed most is transparency and integrity. This proposal reduces the first for sure and can invite pressure on the second. No need for it.

Sent from my iPhone

Ralph LaFollette — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ralph LaFollette Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't let accountability and transparency go out the window. Investor sentiment will fall. People will not have the same faith. It may take time; but it will absolutely be detrimental to be economy.

RALPH MINK — Jun 22, 2026

Subject: S7-2026-15 Comment From: RALPH MINK Affiliation: Jun. 22, 2026 NO

Sent from my iPhone

Ralph Sporck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ralph Sporck Affiliation: Jun. 22, 2026 Quarterly reporting keeps it honest!!
Too much time lapses between semi or full yearly for them to cook the books!!

Ram Bhatia — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ram Bhatia Affiliation: Jun. 22, 2026 Must continue to hold the public traded companies accountable. Keep the current quarterly reporting in place.
Thank you.

Ram Bhatia

Sent from my iPhone

Ramona Ferreira — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ramona Ferreira Affiliation: Jun. 22, 2026 Quarterly reporting must continue! It provides much needed oversight of publicly traded companies and important information for investors.

Sent from my iPhone

Randall Jacobsen — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Randall Jacobsen Affiliation: Jun. 22, 2026 It is essential that this quarterly reporting stays intact. We need the safeguards in order to move forward with our economy. Protect. this reporting quarterly.

Sent from my iPhone

RANDI MARKOVITZ — Jun 22, 2026
Subject: S7-2026-15 Comments From: RANDI MARKOVITZ Affiliation: Jun. 22, 2026 More information is always better than less. What do they have to hide

Sent from my iPad

Randolph Gadikian — Jun 22, 2026

Subject: S7-2026-15 Comment From: Randolph Gadikian Affiliation: Jun. 22, 2026 I rely on my investments to provide a substantial and solid return. Cutting the reporting requirements by the SEC Will harm the greater return on my investments. There is documented proof of this so changing to half year reporting From quarterly your reporting would be a giant step backwards.

Randy Gadikian
Retired Librarian

Sent from my iPhone

Randy & Sharon Burum — Jun 22, 2026
Subject: S7-2026-15 Comment From: Randy & Sharon Burum Affiliation: Jun. 22, 2026 Keep reporting!!!!

Sent from my iPhone

Randy Grein — Jun 22, 2026
Subject: S7-2026-15 Comment From: Randy Grein Affiliation: Jun. 22, 2026 Randy Grein, Sr. Network engineer, Seattle area. I have worked through several economic downturns and been laid off because my employer was left with unpaid bills from companies that collapsed suddenly with little warning. This move should further decrease the amount of information investors, suppliers and workers would have on company health. We have never really put back the protections we removed causing the Great Recession, this will make market crashes bigger than ever.

Remember, a core principal of free markets is freely available information. That limits the economic damage of bad decisions.

Sent from my iPad

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randy hill — Jun 22, 2026
Subject: S7-2026-15 From: randy hill Affiliation: Jun. 22, 2026 I'm retired. Quarterly reporting helps promote accountability. There is no justice without accountability.

Randy Mergler — Jun 22, 2026
Subject: S7-2026-15 Comment From: Randy Mergler Affiliation: Jun. 22, 2026 Randy, Chauffeur, it's worked well

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Raquel — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Raquel Affiliation: Jun. 22, 2026 Companies continually behave in a manner that does not serve stockholders do not give them another tool to avoid accountability. I am against this.

Ray holmes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ray holmes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I do not support the change of quarter to reporting to biannual reporting.

Ray Wall — Jun 22, 2026
Subject: S7-2026-15 From: Ray Wall Affiliation: Jun. 22, 2026 Keep the reports quarterly! CEOs, CFO, Boards of Directors and Corporations in general need more responsibility not less.
I, Raymond Wall, have been an entrepreneur my whole life. Owning and operating multiple businesses. I watched Enron destroy many lives, steal the pension and life savings of many people. I myself was effected.
When the Great Recession began it effected the lower incomes a lot earlier than the wealthier.
In fact, it's not even considered a recession until the wealthy notice it, only when they get worried. Yet it effects millions while the wealthy are "just worried". When adjustments are being made, lowering staff a little, tightening expenses a little. Keep those stock prices up. Yet that trickles down the economy. Less people are going out to eat, so that waitress who may be a single mom is now struggling. So she spends less. I don't need to teach you economics but maybe to remind you to care about the little people who are overly effected by these economic catastrophes that at the least are caused by incompetence but often by fraud and/or greed.
Jeffery Skilling is still worth tens of millions while millions lost their life savings. Catching fraud, incompetence, greed earlier can help save those people by keeping a constant reminder that someone is taking responsibility, frequently. CEOs are paid a lot of money. In the US, more than any other country. They can take the time out to do this. They can take the responsibility to do this.
The Housing Crisis and the Great Recession killed me economically. Killed our country economically and sent the world into a recession.
The SEC needs to take the responsibility to enforce this minimal protection for the US people and our economy!
Thank you for hearing me out.
Sincerely,
Raymond Wall
Albany, NY

Sent from my iPhone

Raye Harper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Raye Harper Affiliation: Jun. 22, 2026 This is what corruption looks like

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Raymond Guidi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Raymond Guidi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Disclosures should be made as often as possible. Monthly or quarterly at least.

Raymond Hook — Jun 22, 2026
Subject: S7-2026-15 Comment From: Raymond Hook Affiliation: Jun. 22, 2026 Wish any stocks I might have or buy in the future I would appreciate being reported every 6 MONTHS!!!

Raymond Miller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Raymond Miller Affiliation: Jun. 22, 2026 I am now retired and I am asking that you keep the quarterly reporting intact. Please leave it alone.

Raymond Otto — Jun 22, 2026
Subject: S7-2026-15 From: Raymond Otto Affiliation: Jun. 22, 2026 Keep it ... The CEO quarterly report

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Raymond Partington — Jun 22, 2026
Subject: S7-2026-15 Comments From: Raymond Partington Affiliation: Jun. 22, 2026 Keep it Quarterly !

Raymond Slaughter — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Raymond Slaughter Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
A functioning capital system requires clear integrity controls and transparent communication so investors fully understand risks and can act with confidence. Some level of government oversight is necessary to enforce minimum standards of accountability, integrity, and clarity in business practices. Quarterly reporting requirements did not emerge by accident—they reflect corrections and improvements resulting from earlier failures of the system and should be maintained. There is no compelling reason to shift from quarterly to semiannual reporting, as doing so would reduce the frequency of visibility into company performance and risk exposure.
Transparency plays a critical role in strengthening investor confidence. When organizations consistently provide accurate, timely, and understandable information, investors are better equipped to evaluate performance, assess risk, and make informed decisions. This openness reduces uncertainty, builds trust over time, and supports continued investment.
Equally important, accountability at the executive level must not be weakened. Executive leaders should remain responsible for the accuracy and completeness of the information filed on behalf of their organizations. Removing or diluting this accountability would undermine confidence in reported data and erode the integrity of the broader capital system.

Reatha Compton — Jun 22, 2026
Subject: S7-2026-15 From: Reatha Compton Affiliation: Jun. 22, 2026 Transparency and accountability are important to keep fraud and abuse at bay. Americans deserve transparency. Do not change the rules to encourage abuse. 75 year old Texan here.

Rebecca Bates — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rebecca Bates Affiliation: Jun. 22, 2026 More transparency not less

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Rebecca Calkins — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Rebecca Calkins Affiliation: Jun. 22, 2026 I would prefer quarterly reporting from the companies I have invested in. I like to be able to make determinations regarding trends sooner rather than later, and firmly believe that more data is better than less data. There is no compelling reason to change to a semi-annual reporting system, and to keep transparency and accountability, it should remain quarterly. Thank you.

Rebecca Calkins
Philadelphia

Rebecca Cornejo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rebecca Cornejo Affiliation: Jun. 22, 2026 Keep having every business present quarterly reports

Sent from my iPhone

Rebecca Crickard-Rosen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rebecca Crickard-Rosen Affiliation: Jun. 22, 2026 Relying on financial officials to keep us informed and better able to adjust finances we we get information quarterly versus every 6 months . Hard to trust anyone looking out for us these days when so much fraudulent activity is going on . Once again the non 1% is getting screwed

Sent from my iPhone

Rebecca Dnistran — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Dnistran Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need transparency to make informed decisions with our hard earned assets

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Rebecca Jolly — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Jolly Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stay transparent.

Rebecca Koenig — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Koenig Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Regulation changes added in the 2008 market collapse. Only banks get bailouts. Stop attacking people's pensions and the everyday investors that you already enable the rich to make money off.

Rebecca L. — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rebecca L. Affiliation: Jun. 22, 2026 This is a BAD IDEA. What is the goal here? We demand transparency

Get Outlook for iOS

Rebecca Maxcy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Maxcy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow companies to hide information from the public by only reporting twice a year. If a company wants to be a questionable company let them be a pink penny stock. Do not allow that kind of questionable financials start playing a part in what should be more solid stocks. This would also devastate my financial future both with what I currently have invested in my portfolio as well as what I would be willing to invest ongoing.

Rebecca Romine — Jun 22, 2026
Subject: S7-2026-15 From: Rebecca Romine Affiliation: Jun. 22, 2026 These companies complete quarterly reporting with or without the SEC requiring the CEO's signature validating the reports. There is not one single logical reason to not require the CEO's to validate the accuracy of these reports - it's literally part their job. Submitting a signed report quarterly to the SEC takes their secretary or personal assistant a few minutes at best so there it virtually no expense to the company for doing this.
Holding them accountable with criminal punishment is a simple way to contain fraud and prevent financial disasters with potential rippling effects on individuals, other companies and the economy. There is no reason that CEO's of companies should not be held accountable and punished, like every citizen of this country.

Rebecca Spann — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Spann Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Do not eliminate quarterly stock reports.
thanks,
Rebecca Spann

Rebecca Vance — Jun 22, 2026

Subject: S7-2026-15 From: Rebecca Vance Affiliation: Jun. 22, 2026 We need more reports, more consequences for these kinds of people

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Rebecca Whitelaw — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Whitelaw Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is the smallest reasonable request that can be made to ensure some external reporting occurs before taxes are levied
Most Americans are small investors and deserve to know what's happening They aren't ar the board meetings and country clubs and D C restaurants to get the scoop, they depend on quarterly reports to adjust their investments
Stop protecting companies at the expense of taxpayers unless you plan to use corporate tariffs to eliminate income and property and consumer taxes for all Americans and fully fund Social Securty and provide universal healthcare.

Regina C Mitchell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Regina C Mitchell Affiliation: Jun. 22, 2026 Keep quarterly reports. Stop messing with us.

Sent from my iPhone

Regina Topelson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Regina Topelson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Taking away this vital information from ordinary people would be very detrimental to their ability to be able to invest wisely and plan for the future. It would make them more reliant on "professionals" whose level of expertise is questionable.

Rena Waller — Jun 22, 2026
Subject: Comment From: Rena Waller Affiliation: Jun. 22, 2026 I am against this plan for secrets in PUBLICLY Traded companies. If they didn’t want to share information, they shouldn’t have sold their company to Stockholders- the Owners of companies.

Be responsible- the darkness you seek isn’t for the betterment of our society!

Sent from my iPhone

Get Outlook for iOS

Rene Thornton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rene Thornton Affiliation: Jun. 22, 2026 Karene Thornton. It matters to me because I have money invested and am a American Citizen. Too many people trying to steal from hard tax paying workers and we have had enough. You are going to Bud-Light your selfish selves if you do this.

Renee Garcia — Jun 22, 2026
Subject: S7-2026-15 Comment From: Renee Garcia Affiliation: Jun. 22, 2026 Keep it like it is- Quarterly. Longer is not better. Please don't pass this. Bad
business

Renee Kennison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Renee Kennison Affiliation: Jun. 22, 2026 We need more transparency not less. If there's to be a change, it should be to monthly.

Renee Kennison, Business Owner

Renee Millar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Renee Millar Affiliation: Jun. 22, 2026 We need to keep quarterly reporting. It is vital for even small investors like me to keep an idea of assets. How do you apply for a mortgage or loan without up to date financial information. Renee Millar

Sent from my iPad

Renee Robb-Cohen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Renee Robb-Cohen Affiliation: Jun. 22, 2026 I'm my opinion, it is too dangerous to go more than one quarter without reporting. We don't want to go back to the Robber Baron days, and reporting quarterly is safer for consumers and all honesty folk.

Kathy Renee Robb-Cohen
Retired

Renee Ruocco — Jun 22, 2026
Subject: S7-2026-15 Comments From: Renee Ruocco Affiliation: Jun. 22, 2026 To whom it may concern,

I am writing to urge you to keep quarterly reporting requirements for businesses. Keeping quarterly reporting means fair investment opportunities. It is an issue of cheating the people or not cheating

them. Don't cater to executives, institutional investors, and lawyers!

Doing away with quarterly reporting would also allow for rampant fraud to occur. What a disaster!

Please keep quarterly reporting.

Sincerely,
Renee Ruocco
Direct Support Professional

~ See the light in others, and treat them as if that is all you see. ~
-Wayne Dyer

Sent from Proton Mail for Android.

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retired2023 — Jun 22, 2026
Subject: S7-2026-15 Comment From: retired2023 Affiliation: Jun. 22, 2026 Knowledge is important to keep your finances updated. Power to the people not corporations.

Rev. Donald Sensing Retired US Army Artillery Officer; retired ordained elder of the UMC — Jun 22, 2026
Subject: File No. S7-2026-15 From: Rev. Donald Sensing I manage my wife's and my investments accounts. We are both retired. I have done very well in the results of my management. It is crucial that we continue to receive quarterly reports! Semi-annual decisions and rebalances forebode losing money, probably a lot. Please keep quarterly reports, thank you! Donald Sensing (Tennessee) Retired US Army Artillery officer, and Retired ordained elder of the United Methodist Church

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Rex Feltenberger — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Rex Feltenberger Affiliation: Jun. 22, 2026 Why would you consider changing right now? Are you being pressured by different companies? Everything is working well for investors. Aren't you supposed to protect investors? Please keep quarterly reporting. I am Rex Feltenberger, retired Toolmaker, Kokomo IN 46901

Rhonda Hall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Hall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This change does NOT need to be made! We need quarterly reporting. Everyday investors will lose a lot of money. This is an unfair change to the regular people. Please keep the reporting on a quarterly schedule.

Rhonda Pfluger — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rhonda Pfluger Affiliation: Jun. 22, 2026 Is a former business owner, I don't see how short term reporting would effect your planning. Rhonda Pfluger retired business owner

Sent from my iPhone

Rhonda Reisen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rhonda Reisen Affiliation: Jun. 22, 2026 Please keep the quarterly reporting. My 'job title' is a retired Admin. Ass't. My husband and I are in our 70's who depend on Soc. Sec. Do Not roll back another system to make our lives harder.

Sent from my iPhone

Rhonda Welch — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rhonda Welch Affiliation: Jun. 22, 2026 Rhonda W Retired This benefits the rich and the companies themselves. Too many opportunities for fraud between those intervals, plus allows the powers that be to take advantage of the average "Joe." Keep quarterly so we have a chance at doing better for our families.

Rhonda Welch — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rhonda Welch Affiliation: Jun. 22, 2026 Rhonda W Retired This benefits the rich and the companies themselves. Too many opportunities for fraud between those intervals, plus allows the powers that be to take advantage of the average "Joe." Keep quarterly so we have a chance at doing better for our families.

Ricardo Salazar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ricardo Salazar Affiliation: Jun. 22, 2026 We need transparency and that is done thru quarterly reporting by publicly traded corporations. I don't want to risk my retirement investments on delayed reporting.

Sincerely,

Ricardo Salazar
Occupational Therapist.

Sent from my iPhone

Ricardo Salazar — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ricardo Salazar Affiliation: Jun. 22, 2026 We need transparency and that is done thru quarterly reporting by publicly traded corporations. I don't want to

risk my retirement investments on delayed reporting.

Sincerely,

Ricardo Salazar
Occupational Therapist.

Sent from my iPhone

Sent from my iPhone

Rich Chambers — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rich Chambers Affiliation: Jun. 22, 2026 Going dark is as bad (and should be illeagle) as insider trading!!!

Rich Strid — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rich Strid Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Are you people nuts? Why would me make it easier for companies to not be truthful? This is America. We're not supposed to hide things, but since we got President Trump all of a sudden walls are put up and things are moved in front. Things are hidden and redacted and come on. Let's get back to America please

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Richard Criqui — Jun 22, 2026
Subject: S7-2026-15 Comments From: Richard Criqui Affiliation: Jun. 22, 2026 Transparency is so important in establishing financial wellness of a Company, so financial statements, need to be kept at quarterly periods, and should not be changed to every 6 months. Financial statements and related disclosures provide comprehensive information about a company's economic activities, financial position, and performance. They enable investors, creditors, and other stakeholders to assess a business's health, evaluate risks, and make informed financial decisions. We need more transparency, not less. How many bankruptcies has Trump had? Six, so not surprised this move is under his watch. Just my 2 cents and freedom of speech. I rely on the Companies quarterly reporting to make investments and when to exist investments in public companies. Thank you.

Richard Criqui — Jun 22, 2026
Subject: S7-2026-15 Comments From: Richard Criqui Affiliation: Jun. 22, 2026 Transparency is so important in establishing financial wellness of a Company, so financial statements, need to be kept at quarterly periods, and should not be changed to every 6 months. Financial statements and related disclosures provide comprehensive information about a company's economic activities, financial position, and performance. They enable investors, creditors, and other stakeholders to assess a business's health, evaluate risks, and make informed financial decisions. We need more transparency, not less. How many bankruptcies has Trump had? Six, so not surprised this move is under his watch. Just my 2 cents and freedom of speech. I rely on the Companies quarterly reporting to make investments and when to exist investments in public companies. Thank you.

Richard Daley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Richard Daley Affiliation: Jun. 22, 2026 We all know Wall Street and their campaign contributions command legislation. But, just this once, act in behalf of honesty and transparency.

Richard Krepps — Jun 22, 2026
Subject: S7-2026-15 From: Richard Krepps Affiliation: Jun. 22, 2026 Retain the Quarterly Report. This proposal must certainly be at the insistence of POTUS. Many of his efforts are to provide benefits, or protection for the millionaire class, with no consideration for those of lesser means.

Sent from my iPhone

Richard Ladrach — Jun 22, 2026
Subject: S7-2026-15 Comments From: Richard Ladrach Affiliation: Jun. 22, 2026 To be air to all with investments, reporting should be kept quarterly and not swiched to six months.

Thank You
Richard Ladrach
4277 Boltz Orchard RD SW
Sugarcreek OH 44681
(330) 432 7274

Richard Metzger — Jun 22, 2026
Subject: S7-2026-15 From: Richard Metzger Affiliation: Jun. 22, 2026 It is so important to have quarterly statements especially for us retired people. Being retired we rely on these reports to make sure that we can continue to live comfortably in this crazy world.

Richard Metzger
Versailles, KY

Sent from my iPhone

Richard Mosback — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Richard Mosback Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a retail investor I consider myself as a part owner of each company that I own. The quarterly reports that I receive give me a regular look at the businesses that I own and help me to ensure that I can review the businesses to ensure that my investments are on track. I feel that this is something that helps to level the playing field slightly between myself and institutional investing.

Richard Mosback — Jun 22, 2026
Subject: File No. S7-2026-15 From: Richard Mosback To the Securities and Exchange Commission: As a retail investor I consider myself as a part owner of each company that I own. The quarterly reports that I receive give me a regular look at the businesses that I own and help me to ensure that I can review the businesses to ensure that my investments are on track. I feel that this is something that helps to level the playing field slightly between myself and institutional investing.

Richard Owens — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Richard Owens Affiliation: Jun. 22, 2026 I want quarterly's. Now and always.

Sent from my iPhone

Richard Prouse — Jun 22, 2026
Subject: S7-2026-15 Comment From: Richard Prouse Affiliation: Jun. 22, 2026 With all the money flying around, pay someone to report monthly.

Please note new email address:
rwp306@icloud.com

Richard Randall — Jun 22, 2026
Subject: S7-2026-15 Comment From: Richard Randall Affiliation: Jun. 22, 2026 I'm Richard Randall, retired and rely on stable, predictive investments. Keep reporting at a quarterly level. With today's technology, huge changes can evolve on a weekly basis and shorter reporting ranges are needed for informed investing. That be said, it is really not a burden to actually report monthly with the computer apps generating honest actual reports.

Dick Randall

Richard Sponable — Jun 22, 2026
Subject: S7-2026-15 Comment From: Richard Sponable Affiliation: Jun. 22, 2026 Please force the companies to mai tain their quarterly reporting to assure financial information is reported in a timely manner.

Richard. Weatherby — Jun 22, 2026
Subject: S7-2026-15 From: Richard. Weatherby Affiliation: Jun. 22, 2026 I need quartly reporting to invest my money.

Sent from my iPhone

Rick Danielowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rick Danielowski Affiliation: Jun. 22, 2026 Transparency matters.

Rick Evey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rick Evey Affiliation: Jun. 22, 2026 I feel quarterly reporting is critical to factual and truthful corporate reports.

Rick Evey

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rick Linscott — Jun 22, 2026
Subject: S7-2026-15 From: rick Linscott Affiliation: Jun. 22, 2026 Make the CEO,S file quarterly reports!They already made and take everyone else in the companys salary that they don't deserve so make them earn their money.

Yahoo Mail: Search, Organize, Conquer

Rick Siegfried — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rick Siegfried Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORTING. You are just part of the fascist playbook. ALL you fascist MAGAts WILL be held accountable for your TREASON. Little fascist Pedo Donnie will not be around much longer to protect you. ALL you TRAITORS will spend time in prison, at the very least.

Rick Stidham — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rick Stidham Affiliation: Jun. 22, 2026 Non-insiders need this information quarterly, not semi-annually. Moving to semi-annual reporting from quarterly is an obvious move to benefit insiders.
Rick Stidham
Software engineer, small business owner

Rick Tupper — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rick Tupper Affiliation: Jun. 22, 2026 SEC - Transparency is there to maintain integrity. Keep reporting as it is.

Rick Tupper — Jun 22, 2026

Subject: S7-2026-15 Comments From: Rick Tupper Affiliation: Jun. 22, 2026 SEC - Transparency is there to maintain integrity. Keep reporting as it is.

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rickchaloux — Jun 22, 2026
Subject: S7-2026-15 Comment From: rickchaloux Affiliation: Jun. 22, 2026 No f**king way!

Riley Burgess — Jun 22, 2026
Subject: S7-2026-15 Comments From: Riley Burgess Affiliation: Jun. 22, 2026 Ommitting transparancy is never a good or desirable action in a situation like this. Do the right thing and do not pass this change.
I am: Riley Burgess, PE. President of Woodbine Design, PC and prior to that president of Environmental Design PA I am trying to retire and stretch our financials through our retirement years. Do not allow this to have a negative affect on us.

Rita Collins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rita Collins Affiliation: Jun. 22, 2026 We the People - demand to be treated with respect !! KEEP QUARTERLY REPORTING !!

Sent from Gmail Mobile

Rita Neill — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rita Neill Affiliation: Jun. 22, 2026 We, the people, need to know all the info. That would be close to insider trading if we were in the dark for 6 months.
Rita Neill

Rita Sanford — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rita Sanford Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I believe the Securities and Exchange Commission has an obligation to continue to closely monitor investments quarterly.

Rita Sholders — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rita Sholders Affiliation: Jun. 22, 2026 Does not need to be changed. Leave it alone!!

Sent from my iPhone

Rita Waughtel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rita Waughtel Affiliation: Jun. 22, 2026 Can’t afford to drive very far, gas costs too much. Can’t afford to buy the groceries for a full week at a time & I live alone. Can’t afford to eat out, went to McDonald’s last week and out of a $20 dollar bill I only had a couple of dollars left over. I’m 70 yrs old raised two kids alone, never felt this broke before. If social security goes, my IRA won’t last long, please don’t make it impossible to live! Rita Waughtel, retired

Sent from my iPhone

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ritapepper65 — Jun 22, 2026
Subject: S7-2026-15 From: ritapepper65 Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY.!!!!!!!!!!!!!!!!!!!!!!!!..!!!!!!!!!!!!¡! RiTAPEPPER,,RETIRED.....RAVENSWOOD, WV 26164

Sent from my Galaxy

Roadrunner — Jun 22, 2026
Subject: S7-2026-15 Comment From: Roadrunner Affiliation: Jun. 22, 2026 Kelly. Teacher.

This is extremely important to everyone because you are messing with our finances. We are entitled to know exactly what it's happening with our money. Stop trying to hide!!

Rob Bigsby — Jun 22, 2026
Subject: S7-2026-15 From: Rob Bigsby Affiliation: Jun. 22, 2026 Robert Bigsby
Network engineer (retired)
Enron Building 1400 Smith St, Houston
I was an EDS employee on the Enron contract who was directly affected by Ken Lay's (and others') shenanigans. I fully support the continuation of the status quo

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Rob Carr — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rob Carr Affiliation: Jun. 22, 2026 I'm old enough to remember when they switched from the old system to quarterly reporting with the responsible party's signature. I'm old enough to remember why this was done.

Do not switch to reporting every half year. The original reasons are good. My personal reason is, as a small investor, this puts me at a severe disadvantage.

Robert W. Carr
244 Tara Dr, Pittsburgh, PA 15236

Rob Draper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rob Draper Affiliation: Jun. 22, 2026 Just another scam to keep important information hidden. Totally opposed!

Sent from my iPhone

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rob jackson — Jun 22, 2026
Subject: S7-2026-15 Comment From: rob jackson Affiliation: Jun. 22, 2026 I want to be able to continue to monitor how my investments are being used by the companies in which I invest. Do not reduce the reporting as is being considered. Robert E Jackson, McKees Rocks, PA 15136

Robert Allen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Allen Affiliation: Jun. 22, 2026 keep this quarterly the corporations are already stealing the public blind

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Robert Bauer — Jun 22, 2026
Subject: S7-2026-15 From: Robert Bauer Affiliation: Jun. 22, 2026 Is it to the point that we are continuing to promote lies and deceit in EVERYTHING we do or are we going to take back the high road and do our best to make things more fair, honest and equitable

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Robert Brimlow — Jun 22, 2026
Subject: S7-2026-15 From: Robert Brimlow Affiliation: Jun. 22, 2026 People need to be held accountable, and loopholes need to be closed.

I'm a retiree, living in a fixed income. I struggle with medical insurance, dental costs, and simple cost of living, while executives and CEOs continuously find ways to profit from questionable practices that burden those at the bottom with financial strain.

I'm tired of paying more while profits continue to skyrocket for those at the top.

I'm held to account for every penny. I cannot "wiggle out" of my responsibilities, or claim ignorance, or blame a shortage on someone else. In my world, the buck stops with me. Period.

We should expect no less from those in charge.

Robert Browne/Patricia Browne — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Browne/Patricia Browne Affiliation: Jun. 22, 2026 I want to keep the reports quarterly! Why change it. We want to make sure we are kept up to date like we are now. Transparency is quite important to the average investor. P. Browne

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robert call — Jun 22, 2026
Subject: S7-2026-15 Comments From: robert call Affiliation: Jun. 22, 2026 Quarterly and more quarterly how often could I say it

Yahoo Mail: Search, Organize, Conquer

Robert Corbie — Jun 22, 2026
Subject: No pass to corporate malfeasance From: Robert Corbie Affiliation: Jun. 22, 2026 My name is Robert Corbie..I'm retired...I reside in West Alabama ...Where do I start...what ever happened to the phrase "No one us above the law"....after Enron are we supposed to turn back the clock and allow wanton fraud to be executed by corporate leaders....who simply "Rob/fleece" the working class of their hard earned retirement funds and investments...are "we" gonna let bad history repeat itself. This is all inherently wrong ladies and gentlemen. I implore you to not let this "Atrocity" to occur again, this inherently affects the entire country and it's hard working people....Remember Enron. Thanking you for your attention to this matter....in Advance.

Yahoo Mail: Search, Organize, Conquer

Robert Cramer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Cramer Affiliation: Jun. 22, 2026 As a small investor and dependent upon my savings for retirement I want the most up to date viability I can get, please refrain from modifying the timelines to 6 months.. I vote no
Thank you for your consideration.

Best Regards
Robert Cramer
Adamstown MD 21710
Sent from my iPhone

Robert D Robbins — Jun 22, 2026
Subject: S7-2026-15 From: Robert D Robbins Affiliation: Jun. 22, 2026 Don’t change it keeps everybody honest

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Robert Finnan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Finnan Affiliation: Jun. 22, 2026 Stop letting these people take advantage of us.

Robert Fleck — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Fleck Affiliation: Jun. 22, 2026 My opinion is that we should keep quarterly reporting because it aligns with my meetings with my financial advisor who keeps me well informed to status of my investment portfolios.

Robert Forgey — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Forgey Affiliation: Jun. 22, 2026 This proposal would cause significant harm investor's confidence. Please do not allow the proposal be enacted

Regards,

Bob

Robert Fornasiero — Jun 22, 2026
Subject: S7-2026-15 From: Robert Fornasiero Affiliation: Jun. 22, 2026 Reporting must be kept quarterly at a minimum. These regulations were put in place to protect the markets and investors, and they need to remain. There is no benefit to anyone other than those with dishonest and manipulative intent to reduce the requirements.

Bob Fornasiero
Technical Project Manager and Operations Professional
Schenectady, NY
R.J.Fornasiero@gmail.com
(716) 531-5355
Robert (Bob) Fornasiero, PMP | LinkedIn

Robert Gonzales — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Gonzales Affiliation: Jun. 22, 2026 Will look to foreign exchanges that have more integrity if they can be found. American capitalism represented by the american exchanges are as corrupt as much in avoiding a basic transparency and accountability. Welcome to the plutocracy where the rules are set not for all but for the few.

Robert Grove — Jun 22, 2026

Subject: Comment on S7-2026-15 From: Robert Grove Affiliation: Jun. 22, 2026 This is not a smart move now. Do not change the reporting.

Robert Guzauskas — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Guzauskas Affiliation: Jun. 22, 2026 Keep it Quarterly, ...or better yet make it monthly with outside audits.

Robert Higbie — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Higbie Affiliation: Jun. 22, 2026 The 6 month reporting wasn't working for the consumers, which is why it was shortened to 3 months.
How would going back to the old 6 month rule improve things for the consumers?? It would not!!!

From my cell phone.

Robert Hodge — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Hodge Affiliation: Jun. 22, 2026 It's already hard enough to get accurate information from publicly traded companies. They should NOT get to have extra time to hide their actions from scrutiny. Quarterly reporting is necessary. There is no good reason for extending the reporting to semi annually! None!

Awareness is Key ~ Always at Choice ~ Increase the Peace

Robert~

Robert Keat Chandler — Jun 22, 2026
Subject: S7-2026-15 From: Robert Keat Chandler Affiliation: Jun. 22, 2026 Keep the reporting

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Robert Lane — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Lane Affiliation: Jun. 22, 2026 You must keep SEC reporting of earnings QUARTERLY! No other way is acceptable to the private investor. A company could be nearly bankrupt in 6 months!

ROBERT LECHEVALLIER — Jun 22, 2026
Subject: S7-2026-15 Comments From: ROBERT LECHEVALLIER Affiliation: Jun. 22, 2026 I think

companies should continue to report quarterly. In this fast moving economy much can happen in 90 days.

Robert LeChevallier
Retired Attorney
Lake Oswego, Oregon

Get Outlook for iOS

Robert Lugowe — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Robert Lugowe Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is blatant corruption and needs to be stopped before you cause even more inflation and inequality in this country. Shame on even considering it.

Robert Martin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Martin Affiliation: Jun. 22, 2026 Moving to bi-annually is the wrong way to go. If anything, with today's software, reporting should be available in real time. Extending the reporting period simply provides more ways to manipulate the results. Do NOT make the reporting period longer - make it shorter, if anything.

Thank you,
Bob Martin

Sent from my iPad

Robert Michel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robert Michel Affiliation: Jun. 22, 2026 My name is Robert Michel and I'm asking the SEC to stop this move to end the plan of changing the quarterly reports for businesses to a biannual report. In doing so would take us back in time rather than forward. That's why the SEC made the change to a quarterly report, to provide a better and more thorough approach for businesses. Going back would set our nation in a depression!
Sincerely,
Robert Michel

Sent from my iPhone

Robert Olmstead — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Robert Olmstead Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not reduce quarterly disclosures. More frequent reports help identify problems for

investors. Semi-annual reports are not frequent enough.

ROBERT PICARD — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: ROBERT PICARD Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stop the recklessness. Fraud is a major concern for Americans right now, only the corrupt would want to amplify that.

Robert Schifle — Jun 22, 2026
Subject: S7-2026-15 From: Robert Schifle Affiliation: Jun. 22, 2026 Robert Schifle, QA Eng. (retired), Cleveland OH
Keep the quarterly reporting requirement. We need more transparency and accountability, not less

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Robert Schifle — Jun 22, 2026
Subject: S7-2026-15 From: Robert Schifle Affiliation: Jun. 22, 2026 Robert Schifle, QA Eng. (retired), Cleveland OH
Keep the quarterly reporting requirement. We need more transparency and accountability, not less

Best regards,

Bob

Robert Schmelter — Jun 22, 2026
Subject: S7-2026-15 From: Robert Schmelter Affiliation: Jun. 22, 2026 WHY are you doing this??
Have you forgotten the Enron scandal??
Whoever is sponsoring this cut must be getting KICKBACK in some form or other!

Robert Spear — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Spear Affiliation: Jun. 22, 2026 They need to be regulated, it is criminal to give unethical people a green light to steal from people who invest their money to live a better life.

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robert tripp — Jun 22, 2026
Subject: S7-2026-15 Comments From: robert tripp Affiliation: Jun. 22, 2026 No American wants this put a stop to it

Yahoo Mail: Search, Organize, Conquer

Robert Walker — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Walker Affiliation: Jun. 22, 2026 Leave it alone and do not screw with it. Every time the government gets involved the people get screwed and then lose.

Robert Weeks — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robert Weeks Affiliation: Jun. 22, 2026 I want easier access to records that are more up to date to make informed decisions on trading and keeping filings quarterly makes it more fair and accurate for everyone involved.

RJ Weeks

321 E. Prince St.
Beckley, WV 25801
(304) 7313919

Robert Wolff — Jun 22, 2026
Subject: S7-2026-15 From: Robert Wolff Affiliation: Jun. 22, 2026 Quarterly Reporting. YES. Enforce no insider trading by anyone in the Political Arena. And their family like CPA's and other professions require all that reporting. It must be stopped Robert Wolff Financial Advisor. Senior VP/ Investments. AI will likely be able to make this very simple. Have a Face Behind the Reporting.

Sent from my iPhone

Robert Young Motley Fool Community — Jun 22, 2026
Subject: File No. S7-2026-15 From: Robert Young Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust will grow. Insiders will have a bigger chance to increase their investments by knowing exactly when to make investment changes between the reports, as an investor, our chances of making an appropriate and intelligent decision will now only occur twice a year. By then the damage is done if the company is given the chance to hiding the fact that they are struggling financially by only needing to publicly report their financials only every 6 months.

Roberta Freeman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Roberta Freeman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
KEEP IT QUARTERLY! Please!

Robi Hyman — Jun 22, 2026
Subject: S7-2026-15 From: Robi Hyman Affiliation: Jun. 22, 2026 We want quarterly reports to know how our money is being spent invested.

Sent from my iPhone

Robin Chernich — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robin Chernich Affiliation: Jun. 22, 2026 The idea that the SEC would change reporting is so unfair. Insiders could sell shares to the public who are unaware of the problems because the company would not have to report. Does the SEC care about anybody who is not super rich. You protect the rich but not the average American. Do not change the reporting.

Robin Eisemann — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robin Eisemann Affiliation: Jun. 22, 2026 KEEP QUARTERLY REPORRING! I'm retired and can't take the hit! Also neither can the rest of us!

Robin Ellison — Jun 22, 2026
Subject: S7-2026-15 Comments From: Robin Ellison Affiliation: Jun. 22, 2026 Do monthly if it prevents FRAUD.
Make it harder to LIE and commit Fraud.

Not easier for anyone... treat everyone same... you break the LAW.. LOCK THEM UP...

DON'T change the LAW
ENFORCE IT.

Robin Machado — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robin Machado Affiliation: Jun. 22, 2026 Robin Machado, businesses owner, consultant, in my tax business I deal with many people who deal with investments every year. In my farm I invest as well. Short term for some, other investments long term. Not to have quarterly reporting would be detrimental to planning, evaluating, and getting plans in place or change them. I find cutting out the quarterlies a cost saving debacle for the citizens who have investments. Robin Machado

Yahoo Mail: Search, Organize, Conquer

Robin Martinek — Jun 22, 2026

Subject: S7-2026-15 Comment From: Robin Martinek Affiliation: Jun. 22, 2026 Quarterly accounting makes businesses accountable. It needs to stay quarterly.

Sent from Robin's iPhone

Robin Roscillo — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Robin Roscillo Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is important for all investors to have the most information, and the most up to date information, to make intelligent decisions on their investments. If you take away quarterly disclosures, then you take away the vital information that investors need. Do not take that information away. Thank you.

Robin Youngblood — Jun 22, 2026
Subject: S7-2026-15 From: Robin Youngblood Affiliation: Jun. 22, 2026 Just NO! These CEOs make way more money than employees, for doing around the same amount of work. They need to sign every quarter.

Thank you ~
Robin Youngblood

"Cooperation over chaos, Law over lawlessness, peace over conflict…a practical strategy for the survival of humanity." - António Guterres, Secretary-General of the United Nations

Please join our Facebook groups:
U.S. Dance to Heal the Earth
WorldwideDrumCircle

Facebook pages:
Church of the Earth
Co-Creating the World We Want

"You never change things by fighting the existing reality.
To change something, build a new model that makes the existing model obsolete." - Buckminster Fuller

I acknowledge that I am on the territories of the S'kllalam, Strong Peoples, tribes. I am aware of the ongoing process of settler colonialism. I accept my responsibility to actively contribute to the support of Indigenous sovereignty and to foster a relationship of respect and understanding with the land that I now call home. I embrace the belief that Indigenous knowledge and practices are crucial in guiding us towards creating a sustainable and equitable society. I offer my gratitude and respect to the Peoples of these lands, past, present, and future.

Robyn Lydick — Jun 22, 2026
Subject: S7-2026-15 Comment From: Robyn Lydick Affiliation: Jun. 22, 2026 I am a tiny business owner. I file quarterly taxes. I have no shareholders to answer to, but I'm investing in many companies that do answer to shareholders.

My investments are one way I'll be able to hand down my business rather than sell for a pittance. Quarterly filings matter to investors. Even the small ones.

The systems are in place and there is no substantial burden on the businesses.

Leave reporting quarterly.

RA Lydick, LMT

peace, robyn

Rocky Ritter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rocky Ritter Affiliation: Jun. 22, 2026 Stop Trump monkeying with money that is not yours to monkey with. Tend to the rules as they are written already

Sent from my iPad

Roderica Richards — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Roderica Richards Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not change the reporting keep it at the current amount at quarterly. Thank you

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ROGER BURG — Jun 22, 2026
Subject: Comment on S7-2026-15 From: ROGER BURG Affiliation: Jun. 22, 2026 No way, we deserve better information. Do want the billionaires running this any longer!

Get Outlook for Android

Rolland Scheels — Jun 22, 2026
Subject: S7-2026-15 From: Rolland Scheels Affiliation: Jun. 22, 2026 Relaxing the penalty for cheating, lying executives is NOT the way anyone with a brain regulates. Please consider the crimes thoroughly and enforce the current standards and sentences. Changing the past is not your job! Ensuring safe and ethical standards and holding cheats and liars accoutable is your job through reporting and review processes! Do it.

Rollin Tompkins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Rollin Tompkins Affiliation: Jun. 22, 2026 To whom it may concern at the SEC:

We need more stringent oversight and controls, NOT fewer! Keep the quarterly reporting, please. Stop contributing to the ruination of our country and marginalized portions of our population.

Roman Zaharko — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Roman Zaharko Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not allow companies to hide their quarterly disclosures. This is not fair to investors. We need to know the financial strength of the companies where we e invested our money and also new investors need to know also. People will not blindly invest their hard earned money without the knowledge of the financial status of a company. We will not invest blindly.

Ron Humphries — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ron Humphries Affiliation: Jun. 22, 2026 We need transparency. 6 months would be a farce.

Ron Kimmel — Jun 22, 2026
Subject: S7-2026-15 From: Ron Kimmel Affiliation: Jun. 22, 2026 QUARTERLY. Accountability. Everyone else working has DAILY Accountability. 🤔

Sent from my iPhone

Ron M — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ron M Affiliation: Jun. 22, 2026 It is unconstitutional to knowingly decieve people in order to break the law. Anyone suggesting or pushing for this to happen should be sued. Our rights and freedoms are NOT ANYONES to take, especially through ideaology and cults

Sent from my iPhone

Ron Martin — Jun 22, 2026
Subject: S7-2026-15 From: Ron Martin Affiliation: Jun. 22, 2026 I'm a retired library assistant from the Fresno County Library, and we should take the passing of Federal Reserve Chair Greenspan as a reminder that banks and corporations need supervision by "the adults in the room," and keep the reporting requirements and penalties in place and secure. The corporate leaders are focusing on their bottom lines; we need regulators focusing on the common good.

Ron Morris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ron Morris Affiliation: Jun. 22, 2026 Make it MONTHLY, the first of every month. That would give voting stockholders the means for ousting the CEO earlier.

Yahoo Mail: Search, Organize, Conquer

Ron Polochak — Jun 22, 2026
Subject: S7-2026-15 From: Ron Polochak Affiliation: Jun. 22, 2026 Totally crooked,dishonest, no morales, conman. Your greed will be paid for in your demise.

Sent from my Galaxy

Ron Scott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ron Scott Affiliation: Jun. 22, 2026 Quit trying to hide your lies and misdeeds. Too many corporations have already caused suffering and pain for the American people. Stay transparent or be publicly marked as an enemy of the people. We will find out!

Ron Shelby — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ron Shelby Affiliation: Jun. 22, 2026 Quarterly reporting allows small investors like me to keep an eye on stocks/companies I own. Please don't go to every 6 months. A LOT can happen in a 6 month period, and its the small guys like myself who will be among the last to know without quarterly reporting. The big guys with better information sources will take full advantage of our lack of information. That's bad. That's also NOT an efficient market.
Ron Shelby
Marietta GA

This email has been scanned for email related threats and delivered safely by Mimecast.
For more information please visit http://www.mimecast.com

Ron Shelby — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ron Shelby Affiliation: Jun. 22, 2026 Quarterly reporting allows small investors like me to keep an eye on stocks/companies I own. Please don't go to every 6 months. A LOT can happen in a 6 month period, and its the small guys like myself who will be among the last to know without quarterly reporting. The big guys with better information sources will take full advantage of our lack of information. That's bad. That's also NOT an efficient market.

Ron Wendth — Jun 22, 2026

Subject: S7-2026-15 Comment From: Ron Wendth Affiliation: Jun. 22, 2026 Ron Wendth, retired, investor. As retail investors we're already way behind the "big boys". Reporting half as often will just put us further behind. There will come a point where retail investors will simply pull their money from the market. It won't be worth our time/money. I wonder what effect that will have on the market.

Ronald Baum — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ronald Baum Affiliation: Jun. 22, 2026 It’s NOT broke. It doesn’t need to be fixed

Sent from my iPhone

Ronald Cope — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ronald Cope Affiliation: Jun. 22, 2026 Do not implement this rule change. Less transparency would leave retail traders at a disadvantage. This matters to me as I trade stocks on a regular basis. Ron Cope, Logistics Specialist

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Ronald Leckfor — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ronald Leckfor Affiliation: Jun. 22, 2026 Quarterly reports build confidence that investments are being properly managed and the fiduciary responsibility is being fulfilled. If a longer period takes effect, there will be a sell off by a significant percentage of investors who will withdraw from the stock market. Don’t think it cannot happen. It can!

Regards,
Ronald J. Leckfor
KE8TNW
Questions? Call 330 509 3474 leave a voicemail, and I will return your call.

I no longer directly answer calls unless the caller ID is recognized in my address book, thanks to the high volume of Caller ID spoofed, spam & phishing calls I receive, so I make sure all they receive is voicemail, that is never returned.

Only people with legitimate reasons to speak with me get a return call. Thank you for your understanding with this protocol.

RONALD POWELL — Jun 22, 2026
Subject: S7-2026-15 Comment From: RONALD POWELL Affiliation: Jun. 22, 2026 Ronald L Powell
Retired Mechanical Engineer
June 22, 2026
Dear SEC, Please do not change the current quarterly reporting of financial information to the public. There is already way
too much distrust of corporations, their officers and government officials using inside information to enrich themselves at the expense of the ordinary investor. Transparency is necessary to maintain trust in our financial system, as well as being the right
thing to do. Thanks, Ronald L Powell

Sent from AT&T Yahoo Mail on Android

Rosalinda Pedraza — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rosalinda Pedraza Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I Don't want Updates on my stocks hidden.People have the Right to know how The Market is Doing In Case of Any Volatile Issues.

Rosanne Kohler — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rosanne Kohler Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: why is this proposal even on the table ? The SEC needs to protect investors with legitimate oversight of corporations & companies that sell stocks to investors. Historically, bad practices by companies has led to why the SEC was formed to enforce proper reporting. I think quarterly reporting is required & necessary even more now than in the 1940s - 1990s - just look at happened at Enron! And today's world attitude requires even more auditing & policing of legitimate financial reporting!
SAVE QUARTERLY REPORTING TO PROTECT INVESTORS!

Rose Marie — Jun 22, 2026
Subject: S7-2026-15 Comments From: Rose Marie Affiliation: Jun. 22, 2026 Keep transparency out in the open.

Sent from my iPhone

RoseMaria Root — Jun 22, 2026
Subject: S7-2026-15 Comment From: RoseMaria Root Affiliation: Jun. 22, 2026 This is ILLEGAL AND IMMORAL!!!! And Extremely corrupt.

Rosemarie Cook — Jun 22, 2026
Subject: S7-2026-15 From: Rosemarie Cook Affiliation: Jun. 22, 2026 I am a proud subscriber to Washington State's Snohomish County PUD. They blew the whistle on the corruption of Enron. Please do not let what they did go to waste. It helps me to have faith in government's involvement in business.

I am Rosemarie Dicksoncook
3328 Oakes Ave., Apt. 2
Everett, WA 98201-4410
425- 252- 8405
rdicksoncook@frontier.com

ROSEMARIE SEGARIA — Jun 22, 2026
Subject: S7-2026-15 Comments From: ROSEMARIE SEGARIA Affiliation: Jun. 22, 2026 Rosemarie C Segaria Retired Registered Nurse . Keep these reports quarterly! The only reason to change this is so the executives can embezzlement freely. F rump and his cronies can manipulate the stock market even more than they already have done.

Rosie Borja Villanueva — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rosie Borja Villanueva Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I worked in the Oil and Gas industry during the Enron fall. It gutted hundreds of us in the industry, turning shares of $90+ stock into less than a dollar per share. So many of us lost our life savings, through no fault of our own and we watched our older friends — previously near millionaires struggle to realize that their life savings had disintegrated in nothing. This was a travesty and a disaster for many of us due to the lack of reporting that would have highlighted the downfall of ALL related Oil and Gas stocks. Please, please keep this safeguard in place and let's hold those earning the big dollars and managing big companies (and all companies) to be guardians of their peoples wealth. This is one small step to keep responsibility where it belongs — especially with those high executive salaries. The simple quarterly reporting should remain a critical, albeit a very small and critical duty of the head executive.
Signed: Rosie Borja Villanueva, Marketing Negotiator, at a Natural Gas Pipeline — previously of El Paso Natural Gas Company.

Ross Wieringa — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ross Wieringa Affiliation: Jun. 22, 2026 Quarterly reporting provides more transparency and should be retained

Sent from my iPhone

Rovert Williams — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Rovert Williams Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The whole point of the US securities market is transparency. This would increases volatility around bi-annual reporting days as less release valves are available. This is a bad idea across the board. When the fallout comes from unrealized information people will wonder why this keeps happening, that is why quarterly reporting is vital.
Institutional investors and retail are for transparency and quarterly reporting, it just makes everything better for an orderly market.

Roxana Upton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Roxana Upton Affiliation: Jun. 22, 2026 This would be another disaster in a very long string of disasters.

Sent from my iPhone

Roxanne Miller — Jun 22, 2026
Subject: S7-2026-15 From: Roxanne Miller Affiliation: Jun. 22, 2026 Please keep this reporting quarterly...NOW MORE THAN EVER BEFORE THIS IS VERY IMPORTANT ..TO PREVENT FRAUD OR CRIMINAL ACTIVITY THANK YOU Roxy Miller RN PCB FL.

Roy Katz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Roy Katz Affiliation: Jun. 22, 2026 Please keep the reporting for public companies Quarterly!! It really does matter! A lot can happen in 6 months and this seem very unfair especially for us older people! Please don’t change this great and working system for many decades…..if you do do many of my investor friends will just go to all bonds and that would be boring and a shame!

Roz Cheerios — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Roz Cheerios Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As a retail, I rely on quarterly reports to make decisions about my investments and retirement savings. With most of my life savings in stocks, it is critical for myself, as well as my brokers to have access to this information. I do not think the potential benefits of this will be realized by retail stakeholders. I do see the administrative burden on maintaining filings and therefore suggest maybe having a threshold for companies with smaller revenue to report semi annually.

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rpeabody — Jun 22, 2026
Subject: S7-2026-15 Comment From: rpeabody Affiliation: Jun. 22, 2026 Keep companies reporting their earnings every 3 months. Thats the only fair thing to do. Don't add to Donald Trump's crimes. It ain't broke, don't "fix"
it.

Sent from my Galaxy

RT Kramer — Jun 22, 2026
Subject: S7-2026-15 Comments From: RT Kramer Affiliation: Jun. 22, 2026 Please don't do this. It reaks of non-transparency, potential for dishonesty, insider trading, racketeering and theft.
All the reasons quarterly was implemented continue to exist if bi- annually is reinacted!
R Kramer

Retired-Active

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rtggap industries — Jun 22, 2026
Subject: S7-2026-15 Comments From: rtggap industries Affiliation: Jun. 22, 2026 Stop the fraud from this administration

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Rubye Braye — Jun 22, 2026
Subject: Fw: S7-2026-15 comment From: Rubye Braye Affiliation: Jun. 22, 2026 Keep quarterly reports. This information offers a way to stay informed of success and failure, allowing for reasoned decisions to increase or decrease a position. Ignorance is the key reason for inaction to prevent avoidable losses.

Rubye Braye, investor
Sent from Yahoo Mail for iPhone

Russel Workman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Russel Workman Affiliation: Jun. 22, 2026 It is vital for retail investors. Keep the quarterly reports.

Russel Workman
Tennessee.

Get Outlook for iOS

Russell Roman The Motley Fool Community — Jun 22, 2026
Subject: File No. S7-2026-15 From: Russell Roman I am against the U.S. Securities and Exchange Commission (SEC)'s proposed rule S7-2026-15. - Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. - The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. - The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. - This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. Regards, Russell Roman

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Ruth Atterberry — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ruth Atterberry Affiliation: Jun. 22, 2026 Quarterly is working. Don’t mess with it!

Sent from my iPhone

Ruth Hoskins — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Hoskins Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am not in favor of this change which would allow public companies to hide vital information which investors - large and small - use in making investment decisions. Please think about what's in the best interest of everyone - not just the millionaires and billionaires who run this country now.

Ruth Lampi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Lampi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I request that you do NOT change the rules about companies' reporting requirements. This information is critical for investors to make sound decisions about investments. Changing the rules will create a disadvantage for small or individual investors. Many of us have vital retirement savings and need current, regular information on those companies.

Ruth Murphree — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ruth Murphree Affiliation: Jun. 22, 2026 My name is Ruth Diane Murphree and I spent 36 years with a telecommunication company. I remember when the SEC allowed ENRON, and others to take advantage of no or incorrect reporting. If changed it will be seen as another example of the small investor being ignored while the top 1% continue to walk over us all.

RUTH PLOOF — Jun 22, 2026
Subject: S7-2026-15 From: RUTH PLOOF Affiliation: Jun. 22, 2026 To SEC: The accountability should be increased not decreased. Please keep CEOs and CFOs accountable at least four times a year. The probability of devastation they have inflicted on innocent lives in the past retuning is in your hands. Sincerely hoping that you do the right thing. Ruth Ploof
Ploof.r@gmail.com

Sent from my iPhone

Ruth Urbanc — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ruth Urbanc Affiliation: Jun. 22, 2026 Dear [Name],

I would like to keep our meetings on a quarterly basis. As I am retired and dependent on my investments, I feel that six months is too long to go without a review, as too much can change

regarding accountability in that timeframe.

Best regards,

Ruth Urbanc

Ruth Wright — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ruth Wright Affiliation: Jun. 22, 2026 I rely on quarterly information to make my decisions on my small business. More chance for fraud if it goes to six months reporting, a chance for too much cheating keep the three months

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RUTHANN RICHARDS — Jun 22, 2026
Subject: S7-2026-15 Comment From: RUTHANN RICHARDS Affiliation: Jun. 22, 2026 Insideres already have inside info, why would we want to give them the option to operate any further in the dark...NO, business as usual, quarterly reports, no back room, dark room dealing.

RuthAnn Richards
Raretailor Custom design
by appointment only

5036731916

Ryan Ganimian — Jun 22, 2026
Subject: S7-2026-15 From: Ryan Ganimian Affiliation: Jun. 22, 2026 This is absolutely insane! Enough handouts to corporations. John Q Citizen has nothing left for himself the corporations everything. There is no reason to end quarterly reports. It’s a solid business practice and keeps things somewhat on the level for investors. The gimme's to corporations are already asinine.

Sincerely,
Ryan T Ganimian
Student
Los Angeles, CA

Sent from my iPhone

Ryan Honeycutt — Jun 22, 2026
Subject: S7-2026-15 From: Ryan Honeycutt Affiliation: Jun. 22, 2026 Enron was a theft from individuals controlled and bribed and blackmailed because odd their actions with children via Epstein who was proven to be mossad because odd the Epstein files, the Epstein files even proceed he was

not dead and that the body double had a prostate when a doctor in the files asked if he did not have a prostate and he conformed he did not and thats why he needed viagra. None of the Epstein files were released during the 9/11 timeline because it would've proven what we are doing now will lead to more theft and destruction. Enron was the largest theft in American history where all checks and balances in the political, judicial, and private sector were compromised. Enron investigation was being finalized 9/11 and ALL of the buildings destroyed that day had redundant evidence for the investigation even in the pentagon (this is according to Dr. Rock ex- CIA & FBI during the Bush admin) . There were Israelis caught and photographed cheering the destruction of the twin towers. Its safe to assume that their political hold through black mail, rituals, and money is the fuel fanning this flames of obliteration policy. This is clearly fiscal warfare and theft and to promote this any further is treasonous and the officials should be handled as such persons.

Ryan May — Jun 22, 2026
Subject: S7-2026-15 Comments From: Ryan May Affiliation: Jun. 22, 2026 We need more access, education and information! Not less! If our politicians keep voting against our best interests I can't imagine they'll be sitting politicians much longer 😉

Ryan W May · USAF Veteran
2x Salesforce Certified Full Stack Developer
Cobham Tech
https://www.dot.cards/ryanmay

Ryan Smith — Jun 22, 2026
Subject: S7-2026-15 From: Ryan Smith Affiliation: Jun. 22, 2026 Ryan Smith
warehouse Lead
McMinnville, OR 97128
We must keep the quarterly signings. This Keeps the
Corps, responsible for there actions and is required moraly.

Cheers!,

Ryan Smith

Sent from Proton Mail for Android.

S Fisher — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: S Fisher Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It's illeagal now to hide info for any reason- don't start now!!!

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s giese — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: s giese Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I already have to fight to get proper clear information. stop the graft and make it clear

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s james arima — Jun 22, 2026
Subject: S7-2026-15 Comment From: s james arima Affiliation: Jun. 22, 2026 Though old and financially challenged, the protection of the public mass remains important for the USA future and the wellbeing of its general population. Transparency is a must.

Sent from my iPhone

S Lake — Jun 22, 2026
Subject: S7-2026-15 From: S Lake Affiliation: Jun. 22, 2026 Stephen OToole, retired, Texas. One of my primary assets is my investment account. I want to continue to be certain that if overpaid CEO's and CFO's commit fraud they are held accountable. I believe frequent signatures on the accuracy of the financial statements helps ensure corporate executive's are honest and retirement investments are safe.

S Lawler — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: S Lawler Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I OPPOSE the reduction from quarterly to every 6 months as proposed in this rule change because it is perilous and directly harms retail investors like me.
WHY? Such a change seriously dilutes key transparency triggers for timely identification of fraudulent activity and dilutes penalty incentives for key individuals to adhere to any meaningful laws and or regulations, thereby unnecessarily placing at great risk and in serious jeopardy the dollars I have earned and invested in the stock market.
The global stock market is unwieldy and ripe for mismanagement so don't swing the door wide open and beg white collar criminals to steal what does not lawfully belong to them. As it is, Wall Street already functions with far too much power, access and influence and wants myself and peer retail investors to have as little information as possible about their respective public companies so retail investors such as myself have no method for performing any realistic due diligence about a public company's financial status.

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s murphy — Jun 22, 2026
Subject: S7-2026-15 Comments From: s murphy Affiliation: Jun. 22, 2026 STOP THE CORRUPTION, DO YOUR JOB, QUARTERLY REPORTING BEARLY GIVES US THE PICTURE BUT AT LEAST ITS SOMETHING!

S Ware — Jun 22, 2026
Subject: S7-2026-15 Comment From: S Ware Affiliation: Jun. 22, 2026 We investors have trusted and relied on the procedure of quarterly reports for untold number of years. The transparency is needed and expected. This moves says there's something to hide from investors. Why do it

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S Ware — Jun 22, 2026
Subject: S7-2026-15 Comment From: S Ware Affiliation: Jun. 22, 2026 We investors have trusted and relied on the procedure of quarterly reports for untold number of years. The transparency is needed and expected. This moves says there's something to hide from investors. Why do it? Please dont.

S. T. — Jun 22, 2026
Subject: S7-2026-15 From: S. T. Affiliation: Jun. 22, 2026 Keep the CEOs honest and accurate.

Sent from my iPhone

Sabrina R. — Jun 22, 2026
Subject: File No. S7-2026-15 From: Sabrina R. KEEP IT QUARTERLY! If not it will easily make way for corruption and breed fraud. Why would a company a ceo need to hide things for six months? Or any amount of time? KEEP IT QUARTERLY! Integrity, honesty, openness is key and needed for a healthy economy and stock market. The people investing need to be made aware of what’s going on and it should be quarterly NOT twice a year.

Salli Jo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Salli Jo Affiliation: Jun. 22, 2026 I am a retired small-business owner. Quarterly reporting means greater accountability in business.

Sally Myhr — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sally Myhr Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency in financial dealings is necessary in order to protect consumers from unethical behavior of financial institutions. More openness is needed and quarterly reporting is crucial.

Sam — Jun 22, 2026
Subject: S7-2026-15 From: Sam Affiliation: Jun. 22, 2026 Ya gotta look or you'll never see!

Sam Carter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sam Carter Affiliation: Jun. 22, 2026 It is unfathomable that such an irresponsible action is even being considered. The requirement for quarterly reporting was put in place to address transparency issues that hid fraudulent activities. As a long term member of the financial community, I can attest to m ongoing transparency needs. If anything, requirements should be strengthened! With modern financial systems, quarterly reporting imposes little burden, and eliminating it opens the door to financial mischief. Protect investors by keeping quarterly reporting in place!

Samuel R. Carter, Jr. PhD

Sent from my iPhone

SAMANTHA ANGELOS — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: SAMANTHA ANGELOS Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not hide information from th public. You work for the people of the USA not cooperations. We have the right to know , please do not take any information from we the people.

Samuel Bergus N/A — Jun 22, 2026
Subject: File No. S7-2026-15 From: Samuel Bergus While I understand the reason behind this proposal, and I agree with the goal to reduce short-term trading and increase long-term investing, I do not believe this proposal is the correct approach. The majority of trading occurring in the markets is driven by large banks and investing firms, which do not depend on earning reports to make their decisions. With the large amount of information available, and much of it of questionable quality, quarterly results represents an amazing source of verified information for retail investors. Instead of causing a positive benefit to the markets, this proposal would decrease the amount of information available to retail investors, which would only put them at a larger disadvantage compared to the large banks and investment firms. I oppose the proposal to eliminate the requirement for quarterly reporting, and I hope to see it not advance any further.

Sanaa Hafiz — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sanaa Hafiz Affiliation: Jun. 22, 2026 Keep the Reporting quarterly

Sent from my iPhone

Sandi Lieb — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandi Lieb Affiliation: Jun. 22, 2026 Sandi Lieb, PhD UF Faculty retired. Retirement & investments in the market. Quartly reports essential.

Sandi Neumaier — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sandi Neumaier Affiliation: Jun. 22, 2026 My opinion is that it is imperative to shed light where corruption and deceit lives and grows.. Accountability ! Keep SEC quarterly. Sandra Neumaier retired. I do not want my investments "stolen" to the benefit of the greedy and well connected. Do not take away the light that helps do that and ensures I will have my investments to live a decent life.

Sandra B — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra B Affiliation: Jun. 22, 2026 Why make it easier for CEOs to commit fraud? You should be tightening restrictions on big corp. Perhaps there is personal wealth YOU gain by this rule change? As a former paralegal, I clogged through thousands of quarterly reports looking for 'errors' by lazy, neglected, and corrupt CEOs. You MUST do your job and keep the reports quarterly and make it a little harder for corruption to slither in. Thank you.

Sandra Cain — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Cain Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am writing in response to the proposed Rule S7-2026-15 eliminating quarterly reports. I rely on the current detailed information inquiry reports to make decisions about my investments and my retirement savings. Without these quarterly reports, companies can hide vital information from common investors like myself.
I need accurate and timely information to make informed decisions on my investments I don't have the same resources or contacts to get information like institutional investors do. I rely on the quarterly reporting. Without these timely reports, I wouldn't know that problems exist for months after. As ilsn independent investor I need transparency so I will be aware of problems developing before they have 6 months to grow into a bigger loss for me.
Other countries that have gone to semi-annual reporting have not had good results over time and some are reconsidering that decision. Please do not take this action to eliminate the quarterly reporting. Thank you.

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sandra celli — Jun 22, 2026
Subject: S7-2026-15 From: sandra celli Affiliation: Jun. 22, 2026 There is no GOOD reasoning to change it!

Sent from my iPhone

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sandra celli — Jun 22, 2026
Subject: S7-2026-15 From: sandra celli Affiliation: Jun. 22, 2026 We are giving the hyper rich so

many tax cuts, so many shortcuts to screwing over the system, it is so wrong in so many places and you want to create another place? Please…enough

Sent from my iPhone

Sandra Cooper — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Cooper Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Sam Bankman-Fried showed us how easy it is to elude rules meant to protect people from others greed. This proposal is bad for investors. There's already too much of insiders using information that's not available to the public. The quarterly reports have stood the test of time. Keep them quarterly.

Sandra Faircloth — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra Faircloth Affiliation: Jun. 22, 2026 How many times do we need to see grifters take advantage and ripoff the very people that they are supposed to represent? I think quarterly is the minimum in the times we are facing.

Sent from my iPhone

Sandra Jolly — Jun 22, 2026
Subject: S7-2026-15 From: Sandra Jolly Affiliation: Jun. 22, 2026 I am a retired American and I rely on the honesty and integrity of the financial system to keep me alive ! When I can no longer trust the system to be honest with me, how can I maintain my faith in the American government and all of the promises it has made to me. Keep the quarterly reports and make the CEO's SIGN THEM personally and take personal responsibility!!!
Thank you, Sandra H Jolly of Port St Lucie FL

Sandra Kaptain — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Kaptain Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need quarterly reports!

Sandra Karlic — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra Karlic Affiliation: Jun. 22, 2026 Please keep it the way it is, quarterly.

Sent from my iPhone
CONFIDENTIALITY NOTICE: This e-mail, and any attachments, are intended solely for the use of the intended recipient and may contain information that is confidential, proprietary, copyrighted and/or legally privileged. Any unauthorized disclosure, distribution, or use of this information is prohibited. If you are not the intended recipient, and have received this message in error, please

notify the sender immediately by reply e-mail and destroy all copies of the original message and any attachments. Your compliance is appreciated

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Sandra Kirk — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra Kirk Affiliation: Jun. 22, 2026 Dont do it! Keep it qtrly!
Sandra K,
Admin Assist III

Sandra Massey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sandra Massey Affiliation: Jun. 22, 2026 As a retail investor with less than $100,000 in investments, I can't afford for my investments to decrease by half or more just because I don't have access to information that can help me increase my money. I need the mandatory quarterly reporting.

Sandra Massey
Microscope Service Engineer
Illinois, Wisconsin, Iowa, Missouri & UP Michigan
c: (217)972-5604
sandra@micro-resource.com

Main Office/Shipping Address:
PO Box 64
302 South Park Dr.
Monticello, IN 47960
Phone: (217)972-5604

Sandra OBrien — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra OBrien Affiliation: Jun. 22, 2026 I depend on quarterly filings to make decisions about my investments. Insiders will have the information and by the time it is reported semiannually it will be too late for me to make timely decisions for my retirement investments. Sandra OBrien, retail investor.

Sandra Publicover — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandra Publicover Affiliation: Jun. 22, 2026 S Publicover , near retirement. My retirement plans are invested in many diversified companies and plans. I can't afford to lose large amounts of my investments. KEEP REPORTING QUARTERLY. Big business has enough breaks. Give the hard working people of America a chance to enjoy their retirement and make the most of their daily life.

Sent from my iPhone

Sandra Quinn — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sandra Quinn Affiliation: Jun. 22, 2026 The market changes often. I prefer quarterly reports to better follow investments to monitor the outcomes of my projections.

Sandra Revert — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Revert Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This ruling would make the average investor unable to make good decisions. You would handicap their ability to choose freely on reliable reporting. I believe only the very rich and big business would benefit from such a rule. Hindering the free market.

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sandra robinson — Jun 22, 2026
Subject: S7-2026-15 Comment From: sandra robinson Affiliation: Jun. 22, 2026 Who is running the SEC, and how much insider trading have they done?? SEEMS THEY WANT LESS ACCOUNTABILITY? WHAT IS GOING ON? THIS IS THE DUMBEST IDEA I HAVE WVER HEARD! SOMEONE IS MAKING MONEY OFF THIS😡🇺🇸

Sent from my iPhone

Sandra Suhajda — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Suhajda Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Too much power and oversight by the administration. It is my money and my right to use it the way I want. I worked for it, NOT YOU!! I still have rights. Not many because you people are trying to take all my rights away. You have already misused so much of our money by allowing insider trading. The United States won't be able to sustain you without We the People. We will Prevail!!!

Sandy Crippen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandy Crippen Affiliation: Jun. 22, 2026 Do not stop reporting. Start reporting More than you already do.

SANDY CURRY — Jun 22, 2026
Subject: S7-2026-15 Comment From: SANDY CURRY Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY

Sent from my iPhone

SANDY CURRY — Jun 22, 2026
Subject: S7-2026-15 From: SANDY CURRY Affiliation: Jun. 22, 2026 Quarterly

Sent from my iPhone

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sandy goncarovs — Jun 22, 2026
Subject: S7-2026-15 Comments From: sandy goncarovs Affiliation: Jun. 22, 2026 This breaks open the door to corruption on a huge scale. It cannot be allowed to go forward.

Sent from my iPhone

Sandy Haddad — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandy Haddad Affiliation: Jun. 22, 2026 My name is Sandy. I'm a Medical Technologist.

Please continue to require quarterly SEC reporting. I'd prefer more frequent reporting (monthly) rather than less frequent.

Thank you,

Sandy

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sandy Kennedy — Jun 22, 2026
Subject: File No. S7-2026-15 From: Sandy Kennedy Retired from a Sales Operations executive position at a San Fran tech company. Quarterly oversight is absolutely critical - accountability to shareholders at that interval is reasonable and (having provided quarterly reporting for 3+ decades) ensures all within the organization recognize the seriousness.

Sandy Kramer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sandy Kramer Affiliation: Jun. 22, 2026 Leave the reporting as is. Changing it makes corruption too easy

Sent from my iPad

Sandy Rice — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sandy Rice Affiliation: Jun. 22, 2026 My name is Dr. Sandra Rice and I am an educator. In my opinion, quarterly reporting is important value to the integrity of our investments. Quarterly reporting provides accountability to companies to those who have stock and it is imperative to our financial system's sustainability to continue as is. Thank you for listening.

Sandra Rice

Sara Normandin — Jun 22, 2026
Subject: S7-2026-15 From: Sara Normandin Affiliation: Jun. 22, 2026 Sara Normamdin Colorado. Not that your cronyism cares, but there are those of us out here tired of seeing white collar criminals get a slap while the weed smoker gets 20-life

Sent from my iPhone

Sarah Brown — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Sarah Brown Affiliation: Jun. 22, 2026 I like quarterly reporting and would like it to stay that way.

Yahoo Mail: Search, Organize, Conquer

Sarah Frazer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sarah Frazer Affiliation: Jun. 22, 2026 In this data processing age, it should be monthly. Bi-annually; bull ****!

Sarah Green — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sarah Green Affiliation: Jun. 22, 2026 I prefer to have quarterly reports instead twice a year. helps me know what is happening with MY investments.

Sarah Hixson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sarah Hixson Affiliation: Jun. 22, 2026 My name is Sarah R. Hixson. I am a licensed clinical social worjer with investments. I want to know quarterly, at the very least how companies are doing. It will help catch fraud earlier and help me know if I need to re balance my investments. I am completely opposed to dropping the quarterly report requirement. Thank you.

Sarah Jimenez Rodriquez — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sarah Jimenez Rodriquez Affiliation: Jun. 22, 2026 We have

worked harder than most for our money. Nowadays the dollar is not even buying what it used to. Plz keep our money where it will count the most. A senior citizen here of 84 on a fixed income now

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Sarah P — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sarah P Affiliation: Jun. 22, 2026 Sarah, teacher. This information affects my retirement.

Yahoo Mail: Search, Organize, Conquer

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sarah smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: sarah smith Affiliation: Jun. 22, 2026 Quarterly is the ONLY transparent way to No less!! More if you can stand it. How about monthly? How about that? Keep it simple. Quarterly, nothing less!!
Sincerely
Sarah Bridge Smith
Preschool teacher of 30 years
Need to retire soon and won't take anything less than I have earned.

Sent from my iPhone

Sarah Whitehead — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Whitehead Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Less reporting leads to a greater likelihood of fraud. Let's keep it honest and keep reporting as before.

Sarah Yarbrough — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Yarbrough Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I am with Vanguard...a handicapped 84 year old widow. I have owned five businesses and for savings I am an individual long term inverstor. I make pretty good money at it, the whole purpose of the market is to encourage people to invest GOOD FOR BUSINESS, GOOD FOR INVESTORS...I have been putting money in the Stock Market since 1960 when I used to take my lunch money down to a dealer and invest in stocks like Delta. I have spent a huge amount of money learning and understanding the market. I really do not understand exactly what this is, but I do not want to give my meager amount of money and pay other people to make my investments. I love Vanguard...they allow me to be just a simple investor.

Saundra Finley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Saundra Finley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Really do y'all really think people will continue to buy stock if you pull something like this it's Not in your best interest or let's just say in the long run it's not gonna benefit you.

I wouldn't do this, play the tape to the end give people more credit. This is gonna hurt you in the long run.

Savanna Seel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Savanna Seel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency is responsible and essential. More information is better to make educated decisions. Do the right thing

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Scoop Marchand — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scoop Marchand Affiliation: Jun. 22, 2026 Like 1/4*LY

Sent from my iPad

Scot Hagen — Jun 22, 2026
Subject: S7-2026-15 From: Scot Hagen Affiliation: Jun. 22, 2026 In the history of this country less regulation has proven to let immoral people flourish.
Keep the law as it is.

SCOTT ARNOLD — Jun 22, 2026
Subject: S7-2026-15 Comment From: SCOTT ARNOLD Affiliation: Jun. 22, 2026 Quarterly reporting is critically importantl for average American's to understand what is going on with their investments. DO NO REDUCE THE NUMBER OF REQUIRED REPORTING CYCLES.

Scott Arnold — Jun 22, 2026
Subject: S7-2026-15 Comment From: Scott Arnold Affiliation: Jun. 22, 2026 Quarterly reporting is critically important for average American's to understand what is going on with their investments. DO NOT REDUCE THE NUMBER OF REQUIRED REPORTING CYCLES.

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scott ewer — Jun 22, 2026
Subject: S7-2026-15 Comments From: scott ewer Affiliation: Jun. 22, 2026 the torches and pitchforks are being accumulated. Greed is good!! Until it is isn't

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Scott Gurvey — Jun 22, 2026
Subject: S7-2026-15 Comment From: Scott Gurvey Affiliation: Jun. 22, 2026 I am a retired business reporter and an individual investor. I want more information. Not less. Keep the quarterly reporting rule.

Harold Scott Gurvey

Scott Plutchok — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scott Plutchok Affiliation: Jun. 22, 2026 Please keep quarterly reports.

Kind regards,

Scott

Scott Richmond — Jun 22, 2026
Subject: File No. S7-2026-15 From: Scott Richmond I agree with The Motley Fool Community that reduced requirements for reporting will damage the investing communities ability to reasonably track the health of publicly held companies. Six months is far too long especially in the digital age and with the benefit of AI report generation. I hope the SEC will not take this action and will maintain a quarterly requirement.

Scott Rideout — Jun 22, 2026
Subject: S7-2026-15 Comment From: Scott Rideout Affiliation: Jun. 22, 2026 Please keep quarterly reports required. This is critical to our well functioning financial market.

Scott Rideout

Sent from my iPhone

Scott Sticklin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scott Sticklin Affiliation: Jun. 22, 2026 I put myself in the shoes of William O. Douglas for just a moment and the answer I got was “It’s preposterous this proposal is even being considered”.

Sent from my iPhone

Scott Wilmore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scott Wilmore Affiliation: Jun. 22, 2026 The economy is of tantamount importance to the world. So is NATO.
What cocamamy idiot decides to turn his back upon a mighty organization just to con his own into

becoming another fascist dictator wanna be anyhow?
Please don't blame America, it's the head jerk off who ruined it for everybody.
Just another fanatic trying to incinerate the world....
Got a cigarette?

Scott Wilmore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scott Wilmore Affiliation: Jun. 22, 2026 The economy is of tantamount importance to the world.

Scott Wilson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Scott Wilson Affiliation: Jun. 22, 2026 Cutting the SEC required reporting requirement from quarterly to biannually is just more corruption from this lawless administration. Keep it the way it is.
Scott Wilson
15-2722 Kahala St
Pahoa, HI 96778

Scott Zabik — Jun 22, 2026
Subject: S7-2026-15 Comment From: Scott Zabik Affiliation: Jun. 22, 2026 Scott Zabik
Retired Pharmaceutical Industry

I think quarterly reports are important to minimize the amount of information gaps that will occur if it goes to semi-annual. This is important since my IRA portfolio is dependent on this information.

Sent from my iPhone

Seamus Pender — Jun 22, 2026
Subject: S7-2026-15 Comments From: Seamus Pender Affiliation: Jun. 22, 2026 Keep It Quarterly!

Sean Boyer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sean Boyer Affiliation: Jun. 22, 2026 No more favoring billionaires over the common person. Quarterly reporting keeps these corporations, at least, marginally honest. Doing away with quarterly reporting is yet another form of handout placing corporations, CEOs, and billionaires in a separate and unequal class .

Sean Ross — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sean Ross Affiliation: Jun. 22, 2026 This decision reeks of protecting wrongdoers. Logically the only reason the stop quarterly reporting is to obfuscate and hide things one would want hidden for malintent. This is wrong. Do not stop quarterly earnings reports!!!

Seanna Mendez — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Seanna Mendez Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
By not sharing accurate investment news on a regular basis, you are closing the door to potential investors. Losses will cause lack of trust. Why cut your own throats?

Serena Chow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Serena Chow Affiliation: Jun. 22, 2026 Company performance transparency, is never a bad thing. Quarterly reporting enables the average American to keep tabs on their investments and offers accountability for corporate actions. Serena Chow Independent Marketing Executive.

Sha R — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sha R Affiliation: Jun. 22, 2026 Let them do it while all investors withdraw their monies and keep it under their matt
resses.

Shain K — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shain K Affiliation: Jun. 22, 2026 Hi my name is Shain I'm a nurse and investor and I need quarterly reporting! It is my main window into the investments which take care of many of my childcare expenses in this current economy. It is so important for me to have that continued knowledge so I can continue my work in healthcare and make sound investment decisions.

Thank you for your consideration,
Shain

Shana Fasick — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Shana Fasick Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not allow this horrible idea to go forward.

Shane Erickson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shane Erickson Affiliation: Jun. 22, 2026 Make it fair for everyone one or abolish it report every 3 months giving them the upper hand is what they already have don't give them more

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Shannon Abernathy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shannon Abernathy Affiliation: Jun. 22, 2026 Quarterly reporting is necessary for any investor. This seems like one more destruction of our right to know what we're investing in. This will no doubt pull money from the market. People who invest rely on quarterly reporting to make investment decisions. Removing the ability to monitor your investments in a timely manner will remove the ability to respond to market changes.

Thank you,

Shannon Abernathy

Sent from my Galaxy

Shannon McLendon — Jun 22, 2026
Subject: File No. S7-2026-15 From: Shannon McLendon Quarterly reporting is one of the most important protections I have as an individual investor. Moving to semiannual reporting doubles the information gap between company insiders and me — and that gap is where volatility, uncertainty, and mistrust grow. The justification for this change is that quarterly reporting encourages short-termism. The evidence doesn't support it. The CFA Institute studied this precise intervention in the U.K. market and found no measurable effect on corporate investment behavior. The SEC would be accepting a real, certain cost — less transparency for investors like me — for a benefit the research says won't materialize. The companies most likely to opt out are also the ones where oversight matters most. Smaller, less-covered issuers already operate with limited analyst attention. Less frequent disclosure doesn't make them easier to own — it makes them harder for me to monitor. This proposal moves in the wrong direction. Regulation FD was a meaningful step toward leveling the playing field between institutional investors and people like me. This rule reverses that progress. The Commission should not adopt it.

Sharlyn Sawyer — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Sharlyn Sawyer Affiliation: Jun. 22, 2026 To Whom it may Concern,
Please keep the Quarterly Report regulations in place. There are enough shennanegins going on with these corporate entities already. Don't give them 6 months to pull off the backroom deals.
Thank you.

Charlin Sawyer
Concerned Investor

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sharon bozek — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: sharon bozek Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I think timely information is crucial and that it's ridiculous and wrong to eliminate or hide that information from investors.

Sharon Burton — Jun 22, 2026
Subject: S7-2026-15 From: Sharon Burton Affiliation: Jun. 22, 2026 Quarterly reporting is necessary to TRY to keep corporations on the up and up. There has been too much proof in the past that, left to their own devices, many are less than honest. Protect the public from those that are more than willing to cheat and lie.

S. Burton
Concerned Citizen, Mother, Grandmother, Retired Teacher
Michigan Resident

Sharon Floyd — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon Floyd Affiliation: Jun. 22, 2026 Keep It Quarterly .. Retired ..I am in support for the one's who did not see this or if I decide to go back to work p/t... .Sharon F.

Yahoo Mail: Search, Organize, Conquer

Sharon Jors — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon Jors Affiliation: Jun. 22, 2026 I hereby request that you keep the quarterly reporting for obvious reasons as you are already aware of. I sure hope the SEC is not taking money under the table as in bribery or influencing from major corporations because that’s the only reason I can think of as to why this is being pursued. Sincerely, Sharon Jors

Sent from my iPhone

Sharon Kash — Jun 22, 2026
Subject: S7-2026-15 From: Sharon Kash Affiliation: Jun. 22, 2026 Sharon Kash, Fraud Analyst, Alabama. Our government should not be working for the billionaire class, they should be working for the benefit of the people. Allowing CEOs and CFOs of major corporations to hide behind false claims of ignorance by rolling back rules for accountability is grossly negligent on your part.

Sharon Krail — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon Krail Affiliation: Jun. 22, 2026 To ensure the honesty and integrity of companies and the safety and security of our financial markets it is important that

transparency is maintained in communication. Keep the quarterly reports, keep the transparency.

Sharon McGuire — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon McGuire Affiliation: Jun. 22, 2026 I would be happy to have them report monthly...but no way to six months! Enough has been hidden, fraudulently stolen, taken and misused.

Sharon Murphy — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Sharon Murphy Affiliation: Jun. 22, 2026 Transparency is critical to citizen acceptance of the market. At a time when faith in so many institutions is declining, don't mess with the financial markets. Sharon Murphy Milwaukee WI

Yahoo Mail: Search, Organize, Conquer

Sharon O'Malley — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Sharon O'Malley Affiliation: Jun. 22, 2026 Keep it QUARTERLY. We have the right and need to hold people with power accountable.

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Sharon Oconnor — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sharon Oconnor Affiliation: Jun. 22, 2026 Why do they keep screwing with our money? So ashamed of our government blowing our savings ..grabbing all they can get.stop it!

Sent from my iPhone

Sharon Olson — Jun 22, 2026
Subject: S7-2026-15 From: Sharon Olson Affiliation: Jun. 22, 2026 Keep executives accountable - Mske them sign quarterly! If they want the big bucks, they should be responsible for the decisions they make!

Sharon Olson
retired librarian
sharonoin@yahoo.com

Sharon Palmer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon Palmer Affiliation: Jun. 22, 2026 Keep it the way it is - quarterly. There’s too much power held by companies and those with too much money already.

Sharon Parker — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Parker Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please protect us from all the hanky panky going on with this administration. It's very disturbing that in our retirement & old age we have to be in this worrisome state.

Sharon Schultz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharon Schultz Affiliation: Jun. 22, 2026 Sharon A. Schultz. Retired. My savings, SS and dividends are what I live on pay bills. KEEP IT QUARTERLY!

Sent from my iPad

SHARON SMUGALA — Jun 22, 2026
Subject: S7-2026-15 Comment From: SHARON SMUGALA Affiliation: Jun. 22, 2026 I need to keep track of my investments more often than every 6 months. I am retired and have medical issues. I can’t afford to lose any of my money—especially to corrupt business people lining their own pockets on the backs of the middle and lower classes.

Sharon Smugala
Retired

Get Outlook for iOS

Sharon Valdes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Valdes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is not in line with precedent and the reporting requirements are not a burden to corporations. Withholding critical information is a burden to investors. The playing field will be demolished. It will allow companies to hide results, to commit fraud and worse all in the name of following the new law. You know it isn't right. Do not allow this to happen. It's like giving the keys to the burglar. Timely reporting is the cost of doing business and it is the right thing to do.

Sharon Warner — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Warner Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:

DON'T DO IT!

Sharry Lenkowski — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sharry Lenkowski Affiliation: Jun. 22, 2026 You definitely need to keep reporting. This is just another stomped to tape the little people. Your mother's would be ashamed of you!!!

Sharyn Raun — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sharyn Raun Affiliation: Jun. 22, 2026 No way

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Shawn Gould — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Gould Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am horrified that the SEC is considering not making it mandatory for companies to provide their clients with quarterly statements. Without this information it would be impossible to have a real and honest conversation about my money and what is happening to it. Unfortunately, people/companies are dishonest and do things that harm their clients/public. We are are not professionals and need quarterly reports to help keep our companies honest about what is actually happening and not spinning who knows what. In the current atmosphere I have noticed that between technology and predatory behavior the retail investor is increasingly more vulnerable. Please do not roll back the response to the Enron debacle. Thank you.

SHAWN TALLEY — Jun 22, 2026
Subject: S7-2026-15 Comments From: SHAWN TALLEY Affiliation: Jun. 22, 2026 This is necessary. The corruption is already out of control. All this would do is add to it.

Sent from earth

Shawn W — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shawn W Affiliation: Jun. 22, 2026 Keep things on the up and up.

She s sky Banned — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: She s sky Banned Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Stop posting this ad.

Sheila Cart — Jun 22, 2026

Subject: S7-2026-15 Comment From: Sheila Cart Affiliation: Jun. 22, 2026 Keep Quarterly Reports. It helps to keep track of the latest news and updates.
Thank you,
Sheila Cart

Sent from my iPad

Sheila Keeney — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Keeney Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
As I approach my "golden years"I realize how important good information on my investments has helped me and my family enjoy security in retirement. Please continue to furnish quarterly reports to foster trust between citizens and this vital government agency

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Sheila Speaks — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sheila Speaks Affiliation: Jun. 22, 2026 I am just a Jane Q Public who is currently uneasy about all things financial, on top of all things Trump. Going to semiannual reporting that blinds normal investors to what happens behind the screen of secrecy in this current climate of greed and unprecedented corruption is going to ratchet up fear and unease and loathing. My money will be removed from the stock market in all ways possible and, from what I am hearing, I won’t be alone. 2008 anyone?

Sent from my iPhone

Sheila Venable — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Venable Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
After reviewing the pros and cons of the proposed Rule S7-2026-15, the cons outweigh the pros. An investing transparency is the key to rely on whether to invest or not to invest. The proposed rule will have less transparency for a period of time. Therefore I am going under the rule, if it ain't broke don't fix it. I'm against the new proposed rule.

Sheilah _ — Jun 22, 2026
Subject: S7-2026-15 From: Sheilah _ Affiliation: Jun. 22, 2026 Investors have lost enough of their money trusting the CEOs/CFOS in control of investment corporations. In addition to CEOSs/CFOs getting PAID enormous salaries, they MUST be held to the highest ETHICAL and moral standards to follow strict fiduciary rules and laws.

If they are not held ACCOUNTABLE at least minimally four times a year, then it will lead to more ENRON fiascos. Merely the fact they MUST sign under a penalty of prison suggests that they wouldn't bother to sign or affirm their numbers' accountability if it were up to their own standards and lack of willingness to do so.

Additionally, why won't the SEC limit greedy Real Estate Investment companies that go after and buy up Retirement Mobile Home Communities in Arizona to turn them into profit machines?! This type of domicile is where folks without a lot of resources can live independently. RETIREMENT is when senior citizens have LESS financial means to pay for living and healthcare expenses; this is not a time to have their living arrangements bought up by greedy investment companies to make profits for their investors by quadrupling the lease rents on limited income individuals. That is what is called "low hanging fruit" options and should be illegal as it severely impacts those who have no other options.

Limited-income housing options MUST be shielded from predatory investors!! I am now the victim of such an arrangement due to the new "owners" having to exponentially TRIPLE the lot leases—we own the home on the land and are at their mercy and must walk away from our property and investments into that property if we can no longer pay their lease on our limited Social Security income. I have put a lot of money into the care and upkeep of this home and it is in jeopardy of being taken from me if I cannot continue the exorbitant increases in the lot rents they demand every year.

It would be helpful if the SEC would do a better job of overseeing this type of predatory investment.

Please DO NOT CHANGE the quarterly certifications of financials as they stand to a lesser oversight protocol.

Respectfully Submitted,

Sheilah Turner

Shelfraa Woods — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Shelfraa Woods Affiliation: Jun. 22, 2026 We are already in a recession. We are already feeling like we are lost and that no one cares about us. The SEC is supposed to be for the people, holding corporations accountable for their actions. However, by changing the mandatory earnings reporting time, this will give companies that are struggling, options for misleading not only their shareholders, but the public on the true financial health of their company. We are currently experiencing one of the worst job markets that this country has ever seen and inflation is at an all time high. People have already lost faith in the powers that be. We understand that there are companies that are saying that they are doing well due to their investments in AI and that there are companies that aren't doing so well due to the changing landscape of time. We rely on their honesty during their quarterly earnings calls so that we can depend on a steady, albeit volatile market. While, volatile can be seem scary at times, it is still expected and with that expectation, is a certain level of stability.

The fear we have with changing the reporting time frame is transparency. It's not so much that the American people doubt the integrity of big corporations. We do doubt it. We SERIOUSLY and EXTREMELY and WITHOUT A SHADOW OF A DOUBT do not trust big corporations. We do not trust that they have our best interests in mind. True, this is being presented as something that is useful for smaller businesses. Less tasks, less paperwork. One less thing that needs to be done. But let's be for real, how many things have really been done that was in the best interest for small

businesses?

Six months is a VERY long time to get a lot done to get finances in order to make your company look solvent. And in an economy like ours, a lot of companies want to ensure that they look solvent. Two quarters is more than enough time to ensure that a corporation appears solvent. And it doesn't matter if it is done legally or illegally, it can be done during that time frame.

Two quarters is long enough to let your cronies know that the company isn't doing so well, so it's best to dump your stocks immediately. Two quarters is enough time to know to try to get extra funding just to look like you've made a profit. Two quarters is enough time to pad your numbers. Two quarters is enough time to cover your tracks if you've been padding your numbers or embezzling funds. Two months is enough time to head off an investigation from the SEC. And there are so many other examples of what can be done in the dark for six months if corporations do not have to report their earnings. And if they are allowed to get away with doing this, the only people who will be left to suffer will be the people who work for the corporations and the public.

We count on you to protect our interests. Everyday we see on the news that another government agency is no longer working for the people. Everyday we see that we are left to fend for ourselves in this expensive world. We look to you to protect our interests, our financial interests, as it pertains to our interests rates, investments, etc. More and more of us are starting to invest on our own and we are doing so on good faith that we buying a little piece of wealth. And we don't want to lose our shirts because corporations want to hide their numbers every six months.
So please reconsider this proposal and keep things the way that they are.

Thank you for taking the time to ready this.
A concerned citizen and investor.
S R Woods

Shelley Brazee — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shelley Brazee Affiliation: Jun. 22, 2026 Shelley Brazee, retired teacher. The companies want our money to help them grow, but they don’t want to tell us what or how they are doing???? Why should we give them our money???? They have to do something to earn our support. SEC keep our reports quarterly, or I don’t see the need to take the risk with my money.

Sent from my iPhone

Shelley Collins — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Collins Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please continue with quarterly reports. Why hide when I've entrUsted my money to you? Is there no sense of accountability? You don't want to be accountable, is that it?

Shelley Kunaschk — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shelley Kunaschk Affiliation: Jun. 22, 2026 Transparency is key, not only for the investor, but for the businesses as well. Why should anyone invest in a

company that needs to hide their finances? There is already too much fraud and abuse in every aspect of business (government included). Everyone has a right as an investor to know exactly how that business is doing. It should be criminal for businesses to try to delay providing crucial financial information.
Stop taking information away from the people who want to invest, who are invested, and the people who buy your product!

Yahoo Mail: Search, Organize, Conquer

Shelly Hartman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shelly Hartman Affiliation: Jun. 22, 2026 Michelle Hartman CPA Going dark for 6 months favors the large investors who can absorb big swings in companies' performance and is detrimental to the average person investing.

Sent from my iPhone

Shelly J-W Retail retirement account holder — Jun 22, 2026
Subject: File No. S7-2026-22 From: Shelly J-W There is NO REASON that serves the public to shift to 6month reporting. It only serves the tech companies and their cronies more time to hide the fact they are wildly overvalued. Once the retail stock holder sees the reality, the SEC will be to blame for allowing these companies to go public before they have proven their value. Shameful corruption, giving investors in the know time to get out while leaving the common IRA stock holder (who didn't CHOOSE to invest in these companies) holding the loss. Despicable, blatant failure and collusion.

Shelly Litchfield — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shelly Litchfield Affiliation: Jun. 22, 2026 Be reasonable and hold businesses accountable four times a year, not less!

Sent from my iPhone

Sheri Phillips — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sheri Phillips Affiliation: Jun. 22, 2026 Keep reports quarterly, all records should be as transparent as possible to the citizens it affects and who pay for both sides of every battle. -Sheri Phillips, 1206 N. Carpenter Rd, Brunswick, OH

Get Outlook for Android

Sheri Zierdt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sheri Zierdt Affiliation: Jun. 22, 2026 Most companies review their financials every month, so asking publicly traded companies to share them every quarter with

their shareholders should not be additional work. The quarterly standard is fair to maintain trust between the company and their owners and should not be changed. As most of my retirement savings is invested in publicly traded companies, maintaining the quarterly reporting is very important to me.

Sheri Zierdt

Sent from my iPhone

Sherie Helstien Retired — Jun 22, 2026
Subject: File No. S7-2026-15 From: Sherie Helstien Comments attached And… If you weaken this control, expect to see banking & other financial institution fraud. We've already seen & lived through recent times where less reporting allowed for more "rule-bending" & the collapse or near collapse of our institutions. And "truth telling" & financial manipulation (w/AI, perhaps?) has become more subjective, or, at least, is leaning in that direction. DO NOT LIGHTEN UP on quarterly reporting rules…now or ever. Beware the consequences on the PUBLIC who are NOT million/billionaires…

Sherri — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sherri Affiliation: Jun. 22, 2026 We need reporting quarter AT A MINIMUM. Investors should know what they are investing in as often as possible in order to determine trends.

Sherri Thompson

Sherri Hudson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Hudson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I know that this is about rich people whatever you want to call them I called him selfish self-absorbed but anyway I know that this is to help them and it's not right the quarterly is not right it just keeps people in the dark I am totally against this I am a middle class a woman my husband is dead I'm a widow rich people don't understand what others go through

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Sherrie Mayes — Jun 22, 2026
Subject: S7-2026-15 From: Sherrie Mayes Affiliation: Jun. 22, 2026 I THINK WE NEED TO KEEP IT AT QUARTERLY REPORTING TO TRY
TO KEEP CEOS AS HONEST AS IT IS AT ALL POSSIBLE TO DO!!
Thank you, Sherrie L Mayes

Sherrie Mayes — Jun 22, 2026
Subject: S7-2026-15 From: Sherrie Mayes Affiliation: Jun. 22, 2026 I THINK WE NEED TO KEEP IT AT QUARTERLY REPORTING TO TRY
TO KEEP CEOS AS HONEST AS IT IS AT ALL POSSIBLE TO DO!!

Sherrie L Mayes at Indianapolis, IN. Retired Widow.

Sherrie Treat — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sherrie Treat Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You know this proposal is created to do harm to private citizen investors!

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sherrikayaks — Jun 22, 2026
Subject: S7-2026-15 Comments From: sherrikayaks Affiliation: Jun. 22, 2026 Stocks are supposedly traded, "publicly". They need to be as transparent about their current situation to stockholders, not less transparent. Reports need to remain quarterly and no less than quarterly. I personally hold significant numbers of shares for 3 companies and am assisting my mother in making decisions about her personal stock portfolio. I want as much information about their status as possible.

Sherri Mertz, retired

Sherrilyn Racey — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sherrilyn Racey Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I have always looked forward to my quarterlies. Watching the progress is important to me whether it goes up or down. Being able to see them makes me feel connected to them and therefore as though I can protect them from being mishandled. Safeguards need to stay in place for this reason and we deserve to know our investments are safe.

Sherry Bradford Creator/Artist — Jun 22, 2026
Subject: File No. S7-2026-15 From: Sherry Bradford Apart from making filing easier for companies, what possible reason would the SEC want to reduce the amount of information required for filing reporting on which businesses and individuals rely to make important decisions? In addition, will this not possibly create deficits of facts and information and create possible false scenarios regarding the actual health of companies, their debt/profit ratio? I certainly do not want companies in which I invest to be allowed to reduce their flow of certified financial records. I see no reason why the SEC, itself, has taken on pushing forward this change. Is it at the behest of business? Of an individual? A corporate entity? A politician? Who came up with this idea? Having read through the information, I'm not seeing any clear description of who this actually benefits APART from businesses - and the potential for significant risk to investors on how those businesses are actually performing, their level of participation in their communities, a concise explanation of issues they are dealing with, etc. Small businesses have a burden of filing quarterly for taxes and other regulatory needs. I see no helpful reason for the average person/investor for allowing big business to provide LESS timely information.

Sherry Czachowski — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sherry Czachowski Affiliation: Jun. 22, 2026 Sheryl

Czachowski, retired. I am heavily invested in the market and expect the publicly traded stocks to report the Financials monthly. This prevents possible failures or identifies areas of concern. Please do not move this to quarterly reporting.

Sincerely,

Sheryl Czachowski

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sherry farmer — Jun 22, 2026
Subject: S7-2026-15 Comments From: sherry farmer Affiliation: Jun. 22, 2026 The 6 month rule could bring this house of cards down. I would be against it.
sherry farmer

Sherry Fidler — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sherry Fidler Affiliation: Jun. 22, 2026 Absolutely NOT!!

Sherry Lockhart — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sherry Lockhart Affiliation: Jun. 22, 2026 Sherry Lockhart, retired legal secretary please keep the reporting every quarter, some of us enjoy knowing what is happening to our money.

Sherry R — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sherry R Affiliation: Jun. 22, 2026 Less reporting makes it easier to hide problems. This is NOT a good idea. Problems are far less costly when caught early.
Sherry R (retired IBM programmer)

Sherry Schwartz — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Schwartz Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Events happen quickly in today's world. Investors, bankers need the most up to date information we can acquire. Quarterly reporting is a necessity. Please continue to require quarterly reporting. Thank you.

Sherry Weis — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sherry Weis Affiliation: Jun. 22, 2026 Keep it quartely

Sent from my iPhone

Sheryl Brown — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sheryl Brown Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't end quarterly reporting

Sheryl Hetzel — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sheryl Hetzel Affiliation: Jun. 22, 2026 Keep the reports quarterly stock holders need kept abreast of any changes.

Sheryl Hetzel
239-940-4692

sherylhetzel@gmail.com

SHERYL PTAK — Jun 22, 2026
Subject: S7-2026-15 Comments From: SHERYL PTAK Affiliation: Jun. 22, 2026 Keep the reporting quarterly!!!!!!!!!!

Sheryll W. — Jun 22, 2026
Subject: S7-2026-15 From: Sheryll W. Affiliation: Jun. 22, 2026 We want reports quarterly so we can keep a close eye on it for transparency. Sheryll Woods Oklahoma

Yahoo Mail: Search, Organize, Conquer

Shirley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shirley Affiliation: Jun. 22, 2026 NO NO NO i definitely do not agree. It is our money and I demand to be kept informed.
Shirley Salter
KEEP IT QUARTERLY !!!

Sent from my iPhone

Shirley C Sax Retired — Jun 22, 2026
Subject: File No. S7-2026-15 From: Shirley C Sax Keep the reporting quarterly. We’ve seen this movie before. There is a reason that reporting was changed TO quarterly. Our administration is a den of thieves. We don’t need to hand them or companies another way to hide their actions,

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Shirley Chapman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shirley Chapman Affiliation: Jun. 22, 2026 Shirley Chapman . ...retired. living on SS and IRA. Can't afford to lose investment.

Shirley LaShomb — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shirley LaShomb Affiliation: Jun. 22, 2026 It should stay the same. Leave it alone. Be accountable

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shirley sexton — Jun 22, 2026
Subject: S7-2026-15 Comments From: shirley sexton Affiliation: Jun. 22, 2026 Shirley sexton
We need the oversight

Sent from my iPhone

Shirley Smith — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shirley Smith Affiliation: Jun. 22, 2026 This needs to be done. This is how fraud starts.

Shirley Ann Smith

Shirley Walker — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shirley Walker Affiliation: Jun. 22, 2026 If it's not broke why fix it?

Shonda Griffin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shonda Griffin Affiliation: Jun. 22, 2026 We need to know what's going on with our money.

Stop messing with our financial rights!

Shontae Lea — Jun 22, 2026
Subject: S7-2026-15 Comments From: Shontae Lea Affiliation: Jun. 22, 2026 If it's not broke why are you trying to replace it? We are being eaten alive by corporate greed! Now you'd like to bite off a bit more NO!

Yahoo Mail: Search, Organize, Conquer

Shubhendu Sen Roy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Shubhendu Sen Roy Affiliation: Jun. 22, 2026 Plz keep Quarterly.
1) Lowering Insider Trading Risks: A 6-m gap increases the window where corporate leaders hold material, NPI. for unwanted trades.
2) Smaller Earnings Surprises in 3m Vs 6m.
3) Stock volatility: Missing half-yearly targets may cause catastrophic single-day stock plunges because the consecutive "misses" represent six full months of compounding business activites.
2) Lowers risk to retirement-accounts

Sidney Mitchell — Jun 22, 2026
Subject: S7-2026-15 From: Sidney Mitchell Affiliation: Jun. 22, 2026 White Collar Crime is vicious...it affects millions of people and degrades society. All CEOs must be held accountable for their crimes and be incentivized to not be criming...

Silviu Tulbya — Jun 22, 2026
Subject: S7-2026-15 Comments From: Silviu Tulbya Affiliation: Jun. 22, 2026 My name is Silviu Tulbya. I am an Estimator by trade, but I also invest. As an investor, this rule would mean tha ti would shift my investments away from high-growth areas like tech stocks and into more stable businesses.

Silviu T.

Sent from my iPhone

Simone Kiere — Jun 22, 2026
Subject: S7-2026-15 Comments From: Simone Kiere Affiliation: Jun. 22, 2026 Keep Quarterly reporting! We deserve to know what's going on with our money!

SLFA — Jun 22, 2026
Subject: S7-2026-15 From: SLFA Affiliation: Jun. 22, 2026 Don't change this law!

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smilin9a — Jun 22, 2026
Subject: S7-2026-15 Comments From: smilin9a Affiliation: Jun. 22, 2026 Please No changes!!!!

Sent from my Galaxy

Sondra Lampl — Jun 22, 2026
Subject: S7-2026-15 From: Sondra Lampl Affiliation: Jun. 22, 2026 Quarterly reporting works well so no need to change it

Sent from my iPhone

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sonya khal — Jun 22, 2026
Subject: S7-2026-15 Comment From: sonya khal Affiliation: Jun. 22, 2026 My name is Sonya Khal, and as someone who’s in the finance world for 20+ years, this is a shameful thing to do. This will destroy the middle class. It would also cause a very big revolt with many pulling out their money. It will take the US into an economic collapse. But you knew this, didn’t you? Make these companies wealthier? The American people say no to this.

Sent from my iPhone

Stacey O'Hara — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stacey O'Hara Affiliation: Jun. 22, 2026 STACEY MARIE O'HARA. TBD. My voice has been taken advantage of and my place in society feels overrun with hot-headed, impulsively umbalanced, entitled people that don't deserve as much as they claim to be in control of. Don't let them hide more lies and exploration for capital gain. I don't have a soul on my side or anyone sticking up for me, personally and this type of sheilding is part of the bigger problems picture in my life. Displaced Mother of an AMAZING baby girl, I don't think anyone rooted for us to be able to survive and prosper since I was addicted to drugs and narcissistic abuse before during and after her coming into my world. The two people I could always count on, completely turned their backs to the truth and shunned me, after financially blinding me on how to be an adult to begin with. Seeing this post as a possible in ANY societal government or otherwise, makes me want to ****ing knock the heads off Mt. Rushmore. Because I don't have ANY easily accessible resource to even ask for financial guidance so I can turn things around for my Daughter and myself. I don't know how much of that poster website is true but this is one thing I feel I need to speak for myself for because the imposter version of me, is the one sleeping with those lawyers and people about to turn into the

blackness for a bet out of jail free 6 months full of stolen money. I'm not that girl anymore.

Stacy Bedell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stacy Bedell Affiliation: Jun. 22, 2026 Stacy L. Bedell Public School Administrator - retired

I am urging the SEC to maintain the quarterly reporting for companies. It is very important that people are able to monitor the performance of investments, especially in our volatile economy.

Thank you,
Stacy Bedell

Sent from my iPhone
Please pardon errors and brevity

Stacy Smith — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Smith Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: There should always be full transparency which gives the consumer vital information to make informed decisions. Because you want to change how often these disclosures are given, this leads me to believe you are doing something behind the consumer's back. Please keep the quarterly disclosures available.

Stan Gwinn — Jun 22, 2026
Subject: S7-2026-15 From: Stan Gwinn Affiliation: Jun. 22, 2026 Keep the current rule in place. CEO's have nothing to do all day anyway except attend meetings and count their money.

Stan Gwinn
524 Lindisfarne Lane
Saginaw, TX 76131

(817) 343-6080

Stanley Price — Jun 22, 2026
Subject: S7-2026-15 From: Stanley Price Affiliation: Jun. 22, 2026 Keep it all quarterly! Keeps everyone more honest.

Stanley Williams — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stanley Williams Affiliation: Jun. 22, 2026 That is the reason

OBAMA had to save the economy from Wall Street corruption!

Stefano Braca — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stefano Braca Affiliation: Jun. 22, 2026 Quarterly Reports are critical to know how to incest your Money based on what you believe the future will be. Reducing the reports to just Twice a Year, would cut in half my ability to redirect investments before an actual crash happens.
Pkease maintain Reports Quarterly, or ideally even make them bi-Monthly

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Stella Wilson — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stella Wilson Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Working in accounting, it was important that we prepare quarterly Financials, and issued dividends to our stockholders. Retirees, widows and orphans, and smart investors depend on four payouts a year. We also needed to analyze other companies quarterly financial statements to assess risk and determine where to invest our cash. Why allow companies the opportunity to hide losses for six months? It's a disservice to investors.

Stephanie Butcher — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stephanie Butcher Affiliation: Jun. 22, 2026 Keep us informed quarterly....as it has been for a long time!!

Stephanie Chung — Jun 22, 2026
Subject: S7-2026-15 Comment From: Stephanie Chung Affiliation: Jun. 22, 2026 Individual investors deserve to have equal access to information. Quarterly reporting keeps companies accountable and allow for more transparency.

Please do the right thing.

Thank you.
Stephanie Chung

Sent from my iPhone

Stephanie Macchi — Jun 22, 2026
Subject: S7-2026-15 From: Stephanie Macchi Affiliation: Jun. 22, 2026 Keep the quarterly reporting! With all the corruption we are experiencing, frequent reporting is absolutely necessary to grow confidence in the companies we choose to keep in our portfolio.
Stephanie Macchi; taxpayer, retired.

Sent from my iPad

Stephanie MacInnes — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stephanie MacInnes Affiliation: Jun. 22, 2026 Please keep reporting quarterly. I have a retirement account and quarterly reporting ensures that my account maintains stable gains and I can rely on it for my retirement income. Quarterly reporting and the transparency that comes with it is important for all American workers who have money invested for retirement.

Thank you,
Stephanie Mackenzie, Attorney

Stephanie McCoy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Stephanie McCoy Affiliation: Jun. 22, 2026 Keep it QUARTERLY!!

Yahoo Mail: Search, Organize, Conquer

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stephanie moore — Jun 22, 2026
Subject: S7-2026-15 Comments From: stephanie moore Affiliation: Jun. 22, 2026 What do the companies have to hide? Make the information available as usual. It matters to every American.

Stephanie Snyder — Jun 22, 2026
Subject: S7-2026-15 Comment From: Stephanie Snyder Affiliation: Jun. 22, 2026 If anything, companies need more observation to make sure that they are doing the right thing, not less. Since there are minimal savings to cut observations in half, there really is no incentive to reduce the amount of it. Keep it the way it has always been. Stephanie Snyder, retired librarian

Yahoo Mail: Search, Organize, Conquer

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stephanie thomas — Jun 22, 2026
Subject: S7-2026-15 Comments From: stephanie thomas Affiliation: Jun. 22, 2026 This is pretty simple, transparency is the best route. Quarterly reporting allows for better planning, noticing trends, and keeps all players more accountable and straight forward.
Keep the reporting quarterly. Keep everyone's hands visible.

Stephanie Turner — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Turner Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need quarterly reports to stave off all the corruption!!

Thank you

Stephanie Turner

Stephany Wilkes — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stephany Wilkes Affiliation: Jun. 22, 2026 I think companies that are public should be accountable n report quarterly. I say no to bi annually. If the burden to be transparent is to hard they should not be public companies. Stephany Wilkes

Sent from my iPhone

Stephen Cooley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stephen Cooley Affiliation: Jun. 22, 2026 History has taught us that the longer a period of time that nefarious, devious entities have to DO BAD THINGS, the Greater the Damage to our national well-being. Having oversight only twice a year would be Disastrous... If I had to Choose, I would make Securities Disclosures a MONTHLY not QUARTERLY requirement. As a Medical Doctor swears to "FIRST DO NO HARM" my hope is DO NOT allow a REDUCTION in Disclosures. Quarterly is a "Bare Minimum" to KEEP "THEM" HONEST!

Stephen Dixon — Jun 22, 2026
Subject: S7-2026-15 Comment From: Stephen Dixon Affiliation: Jun. 22, 2026 STEPHEN DIXON, OWNER DIXON HEALTHCARE BILLING SOLUTIONS, INC.
TOO MUCH FRAUD TO CUT OUT QUARTERLY REPORTS

Sent from my iPad

Stephen Hughes — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Hughes Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not change the current financial quarterly reporting sctructure asscociated with earnings reports from public companies.
Regards,

Stephen Hughes

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stephen lindgren — Jun 22, 2026
Subject: S7-2026-15 Comment From: stephen lindgren Affiliation: Jun. 22, 2026 Just another way for politician's an wall street to rob us blind.

Stephen Mineck — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stephen Mineck Affiliation: Jun. 22, 2026 maintain quarterly !

Steve and Barbara Plymale — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Steve and Barbara Plymale Affiliation: Jun. 22, 2026 We, the people demand and deserve more transparency, not less! Corporations in America seem to think that they are above the law and now we have a regime in DC that supports that point of view!!

Steve Bartlett — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Bartlett Affiliation: Jun. 22, 2026 Definitely keep this a quarterly or a lot of us small investors will get out of the market!

Steve Blood — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Blood Affiliation: Jun. 22, 2026 Keep to quarterly schedule, too much can happen in 6 Months!

Steve Boone — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Boone Affiliation: Jun. 22, 2026 Keep quarterly reports

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Steve Carsen — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Carsen Affiliation: Jun. 22, 2026 I rely on quarterly reporting to make investment decisions and feel any longer could hide deception to the public.

Steve Cassidy — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Steve Cassidy Affiliation: Jun. 22, 2026 Sorry, but the CEO's will just have to skip a day of golf to have enough time to sign their name, signifying that the report is true and accurate. KEEP IT quarterly! If it ain't broke- don't fix it!

Steve Day — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Day Affiliation: Jun. 22, 2026 Keep it at quarterly

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Steve Duncan — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Duncan Affiliation: Jun. 22, 2026 Keep it Quarterly please.

Steve Elmaleh — Jun 22, 2026

Subject: S7-2026-15 Comments From: Steve Elmaleh Affiliation: Jun. 22, 2026 We need transparency!

Steve Elmaleh

Steve Herb — Jun 22, 2026
Subject: S7-2026-15 Comment From: Steve Herb Affiliation: Jun. 22, 2026 Quarterly reports keeps the people informed. If it isn’t broken, don’t try to ‘fix’ it.

Sent from my iPhone

Steve m.g — Jun 22, 2026
Subject: S7-2026-15 Comment From: Steve m.g Affiliation: Jun. 22, 2026 steve mg, y ui designer, Stop hiding information from the public! Don’t promote corporate corruption!

Regards,
Steve MG

Steve Pugh — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Pugh Affiliation: Jun. 22, 2026 Why in gods name would you want to do this! It's shear stupidity! Another great MAGA Trump idea thats doomed to failure and will hurt America again! Trump dosen't care!! We all know that! STUPID!!!

Steve Pugh — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Pugh Affiliation: Jun. 22, 2026 Why in gods name would you want to do this! It's shear stupidity! Another great MAGA Trump idea thats doomed to failure and will hurt the America again! Trump dosen't care!! STUPID!!!

Steve Tonjes — Jun 22, 2026
Subject: S7-2026-15 Comments From: Steve Tonjes Affiliation: Jun. 22, 2026 I depend on my pension, now that I'm retired. I don't want to wait 6 months to ensure its investments are still secure.

Steve Tonjes
Environmental Scientist (retired)

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stevelus — Jun 22, 2026
Subject: S7-2026-15 Comment From: stevelus Affiliation: Jun. 22, 2026 There is no legitimate reason to change the filings from quarterly to semi-annual. It matters to know what the condition of these corporations are in for investment purposes.

Sent from my Galaxy

STEVEN H MACKELPRANG — Jun 22, 2026
Subject: S7-2026-15 From: STEVEN H MACKELPRANG Affiliation: Jun. 22, 2026 This is a bad idea, for obvious reasons. Reducing transparency is the exact opposite of the direction needed.

Steven K Upton — Jun 22, 2026
Subject: S7-2026-15 Comment From: Steven K Upton Affiliation: Jun. 22, 2026 Tic tok *****s..... a day of reckoning is on the horizon!!!!

Yahoo Mail: Search, Organize, Conquer

Steven Karkkainen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Steven Karkkainen Affiliation: Jun. 22, 2026 KEEP QUARTERLY EARNINGS STATEMENT ON EARNINGS ! IF THIS IS IS NOT DONE IT WILL INVITE FRAUD AND THEFT!!

Sent from my iPhone

Steven Reffit — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Steven Reffit Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is critical for retail investors. Semi-annual reporting may benefit larger institutional investors that have greater access to information and resources, but it would reduce transparency for individual investors. Eliminating quarterly reporting requirements would limit the timely disclosure of financial performance, making it more difficult for retail investors to make informed decisions.
Maintaining quarterly reporting promotes transparency, accountability, and confidence in our capital markets. Reducing the frequency of reporting could create an uneven playing field and ultimately be detrimental to investors and the broader economy. I strongly recommend retaining the current quarterly reporting requirements.

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stewart bauknight — Jun 22, 2026

Subject: S7-2026-15 Comments From: stewart bauknight Affiliation: Jun. 22, 2026 We need this for transparency and risk analysis. The middle class does not need more difficulty and we need to survive. We have no economy if
the middle class loses its retirement. Moreover, this ia dangerous
precedent that only benefits the ultra wealthy. Please protect our democracy.

Thank you,
Stewart Bauknight

Stewart Bauknight
stewbauk@gmail.com
843-460-5016

Stewart Brunt — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Stewart Brunt Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why would you even consider giving insiders another reason to NOT provide additional information about personal financial investing. Your blatant attack of withholding information so the public can make informed decisions is disgusting! And your hoping to do it right in front of us. No wonder the public doesn't trust you when all you do is try to get over on us.

Stu Chisholm — Jun 22, 2026
Subject: S7-2026-15 Comment From: Stu Chisholm Affiliation: Jun. 22, 2026 There is no legitimate reason to revert to the old standard, and a hell of a lot of BAD ones. Leave it alone!

Stu Chisholm, CEO
The SAHC Group

"Support Your Local DJ: PARTY HARD! PARTY OFTEN!"

Stuart Heyman — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stuart Heyman Affiliation: Jun. 22, 2026 This proposal to make reporting semi-annual is another blatant attempt to make it easier for the people in charge of our public corporations to hide corrupt dealings until it is too late. Please keep the quarterly report requirement!

STUART MITCHELL — Jun 22, 2026

Subject: S7-2026-15 From: STUART MITCHELL Affiliation: Jun. 22, 2026 THESE CORRUPT CEO'S MUST BE HELD TO THE HIGHEST LEVEL OF SCRUTINY! IF YOU CUT THIS TEGULATION IN HALF, THEN THAT ALLOWS THESE CORRUPT CEO'S TO GET AWAY WITH THEIR FINANCIAL PLAYS FOR 6 MONTHS HAVING TO FILE A CORRECT BALANCE!

Stuart Platcow — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stuart Platcow Affiliation: Jun. 22, 2026 Wall Street can issue all the news releases they want to their shareholders but quarterly reporting is a burden? They have the data generated daily to satisfy internal reporting to upper Management as well as banks and billionaire investors/special interests so issuing it to the public quarterly isn't a burden.

This has worked for nearly 100 years and is easier now with computers. Why change it? If it is cost, Bezos, Musk, etc. can take a 0.01% pay cut to pay for it. They won't even notice.

Stuart Platcow, retired Johnson and Johnson Senior Project Manager

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Stuart Shaw — Jun 22, 2026
Subject: S7-2026-15 Comments From: Stuart Shaw Affiliation: Jun. 22, 2026 Maintain the status quo- quarterly reporting mandatory

Sent from my iPhone

Stuart Toland Executive Chef Ritz-Carlton Hotel — Jun 22, 2026
Subject: File No. S7-2026-15 From: Stuart Toland THESE CORRUPT CEO'S MUST BE HELD TO THE HIGHEST LEVEL OF SCRUTINY! IF YOU CUT THIS TEGULATION IN HALF, THEN THAT ALLOWS THESE CORRUPT CEO'S TO GET AWAY WITH THEIR FINANCIAL PLAYS FOR 6 MONTHS HAVING TO FILE A CORRECT BALANCE!

Sue Cannon — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sue Cannon Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: I oppose changing reporting information to investors from quarterly to less often. If you must change it, I'd recommend changing it to monthly. We need more information and more transparency. Thank you.

Sue Dura — Jun 22, 2026
Subject: S7-2026-15 From: Sue Dura Affiliation: Jun. 22, 2026 Keep quarterly reports

Sue Roessel
Sent from my iPad

Sue Farnham — Jun 22, 2026
Subject: S7-2026-15 From: Sue Farnham Affiliation: Jun. 22, 2026 Keep quarterly reports.

Sent from my iPhone

Sue George — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue George Affiliation: Jun. 22, 2026 With all the new technology, reporting should be every 60 days not 90 or 180 days. Make reporting be required every 2 months! Keep everyone honest!

Sue Glossner — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Sue Glossner Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We need these quarterly reports to be informed investors!
Please do not take them away from us, we must have this information available so we can make good decisions about our investments.

Sue Hill — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue Hill Affiliation: Jun. 22, 2026 In 6 months a company could be ready to go nder and no one would know quarterly reporting is accountability

Sent from my iPhone

Sue Naatz — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue Naatz Affiliation: Jun. 22, 2026 Too much time between reporting

Sent from my iPhone

Sue Redifer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sue Redifer Affiliation: Jun. 22, 2026 Fight this and fight again!

Sent from my iPad

Sue sager — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue sager Affiliation: Jun. 22, 2026 No more easy corruption, we: should be making it more difficult not easier!!

Sent from my iPhone

Sue Underwood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue Underwood Affiliation: Jun. 22, 2026 Sue Underwood, retired. I am NOT in favor of extending the reporting period to 6 months as this delays decision making and planning and allows for any questionable practices/behavior to be unnoticed until further done the pike. Keep the quarterly reporting standard!

Sue Underwood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Sue Underwood Affiliation: Jun. 22, 2026 Sue Underwood, retired. I am NOT in favor of extending the reporting period to 6 months as this delays decision making and planning and allows for any questionable practices/behavior to be unnoticed until further done the pike. Keep the quarterly reporting standard!

Susan Adinolfi — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Adinolfi Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is ridiculous! Why in the world would you want to lower reporting requirements? Who could it possibly benefit? Not shareholders.

Susan Bastien — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Bastien Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Quarterly reporting is one of the most important tools for investors. A lot can go wrong in half a year. Quarterly filing keeps it transparent.
Transparency is the foundation of a fair stock market. Investors losing their money is often caused by gaps in financial disclosure.
Without quarterly reporting investors are not able to make informed decisions. This rewards insiders with an upper hand, having access to information that retail investors do not. It is no longer a level playing field.
I am a retail investor and I rely on quarterly reporting to make informed decisions about my investments and retirement savings.
please do not allow companies to hide vital information by ending quarterly reporting requirements.

Susan Batton — Jun 22, 2026
Subject: Keep Investments Information Above Board From: Susan Batton Affiliation: Jun. 22, 2026 Susan Holt Batton Office Manager

What benefit is gained from limiting pertinent information?
Companies make more than enough money to continue to provide quarterly reports that are and should be free of charge to shareholders. Any changes (aside from more frequent reporting) indicates the need for secrecy to act unethically to benefit the elite few insiders. It would be a grave

disservice to investors who should remove all invested funds from any company that enacts this plan. Your stated goal is to serve your shareholders and the willingness to overtly limit the information that drives the investments is short-sighted and unethical. I assure you that I will rapidly divest myself of any investment(s) where secrecy overrides factual information for decision making.

Susan Betz — Jun 22, 2026
Subject: S7-2026-15 From: Susan Betz Affiliation: Jun. 22, 2026 Keep Quarterly Reporting.
I remember Enron.
We deserve quarterly reports. You don't deserve my money. You just get to use it temporarily.

Susan Bishop-Crowley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Bishop-Crowley Affiliation: Jun. 22, 2026 This is an absolute joke to think that corporations are going to police theme for six months instead of grift and cheat their customers and employees all the way to the next check by the government oversight agencies they report to. Shame on you for allowing this corruption to be introduced into the reporting system that's already broken.

Susan Bishop-Crowley

Susan Blanchard — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Blanchard Affiliation: Jun. 22, 2026 I am Susan Blanchard, a retired RN. I want transparency and I want it quarterly.

Susan Cohen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Cohen Affiliation: Jun. 22, 2026 I insist that you keep the reporting quarterly, as is.

Susan E. Cohen
Manahawkin, NJ 08050

Susan Crawford — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Crawford Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I prefer we keep the quarterly reports as is, because it's good to know what's going on, full transparency and openness with their stockholders!! Please keep the rule as is!!! Thx!
Susan Crawford

Susan Crespin — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Susan Crespin Affiliation: Jun. 22, 2026 KEEP quarterly

reporting! Some of us are close to retirement and cannot afford to lose large amounts of money!

Get Outlook for Android

Susan Crisp — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Crisp Affiliation: Jun. 22, 2026 More transparency, not less is needed IF proper governance is your goal. Otherwise you will be in the long line of those screwing the majority of Americans

Yahoo Mail: Search, Organize, Conquer

Susan D. Howell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan D. Howell Affiliation: Jun. 22, 2026 Keep the quarterly reporting for transparency. This matters to me as our country shifts to less consumer protections over all. This action would not be a positive one. The accountability of quarterly reporting is greater while eliminating the possibility of scams.

I will not trust that this six month reporting. I will have a mistrust in investment opportunities.
SMD Howell

.....
Susan D. Howell,

howell.susand@gmail.com

"You cannot get through a single day without having an impact on the world around you. What you do makes a difference, and you have to decide what kind of difference you want to make." -Jane Goodall

Contact: Susan D. Howell at howell.susand@gmail.com OR 703-679-7273.

This email is sent from Susan D. Howell intended solely for the addressed individual and not for public disclosure. If you received this email in error please delete and notify sender. Thank you.

Susan Eagan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Eagan Affiliation: Jun. 22, 2026 There should always be transparency when you invest in a corporation. The quarterly reports should continue in providing

that transparency! I'm not in favor of businesses going dark for 6 months or any length of time! Investors should be informed continuously of a business's financial status by quarterly reports!

Sent from my iPhone

Susan Fordice — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Fordice Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: Keep it Quarterly. Be one less entity that DRAINS quality of life of those of us who worked decades and contributed to the US economy and way of life in an effort to be responsible and build security and our ability to support ourselves in our retirement years. If the goal is to kill us all off sooner, then I guess you know how to contribute to that path.

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susan gallaher — Jun 22, 2026
Subject: S7-2026-15 Comment From: susan gallaher Affiliation: Jun. 22, 2026 Do Not change this law!!

Sent from my iPhone

Susan Genovesi — Jun 22, 2026
Subject: S7-2026-15 From: Susan Genovesi Affiliation: Jun. 22, 2026 I am not in favor of loosening the requirements for the SEC. We need accountability and quarterly reporting provides that. We are seeing too much fraud and deception in our government today. I don't have any reason to trust good intentions here.
Susan M Ayres-Genovesi
Swartz Creek, MI
GM retired

Susan Glatki — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Glatki Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not let companies hide valuable information that the average invester needs. If you allow this, only the insiders will have the info and the average person like me will be harmed.

Susan Greene — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Greene Affiliation: Jun. 22, 2026 Stop the grift! It is already beyond comprehension.

Susan Haigh-Bishop — Jun 22, 2026
Subject: S7-2026-15 From: Susan Haigh-Bishop Affiliation: Jun. 22, 2026 Please keep the quarterly reporting. Wealthy businesses as well as wealthy citizens should be kept accountable and not given

special privileges..

Sent from my iPad

Susan Hall — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Hall Affiliation: Jun. 22, 2026 As a Director with an MBA and 40 years experience working with budgets, quarterly is the best way to keep your arms around it.

Susan D Hall, MBA
INCRDBLE_ONE@OUTLOOK.COM
(623) 326-8907

Get Outlook for Android

Susan Hamilton — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Hamilton Affiliation: Jun. 22, 2026 Susan H Communications Manager

Changing from quarterly puts individual investors at a disadvantage and also increases the chances for fraud. The less accountability there is, the higher the risk. Leave the reporting structure as is.

Susan Hoelseggen — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hoelseggen Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We're living in chaotic and uncertain times. I rely on the SEC to stay firm and steady, especially in times like this. We need the SEC now, more than ever, to respect the lives of investors and to continue to uphold practices and standards of the highest level, especially when our government is faltering. This proposed rule will be irreversible. Please uphold your ethics and maintain public respect by doing what is right to protect Americans from fraudulent trading. We are the backbone of America, not politicians and corporations.

Susan Hooper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Hooper Affiliation: Jun. 22, 2026 Keep Quarterly Reporting for stockholders of companies. Stockholders need to know financial status and trends to make buy and sell decisions. What should be considered for revision or deletion is Sarbanes Oxley. The monthly effort and people employed to do low value activity that does not relate to the success of a business. Makes US business non-competitive.

Sent from my iPhone

Susan Ickstadt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Ickstadt Affiliation: Jun. 22, 2026 Please stop the s e c proposal and continue having companies report quarterly. Thank you.

Sue
Cross Plains, WI

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Susan Ickstadt — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Ickstadt Affiliation: Jun. 22, 2026 Please stop the s e c proposal and continue having companies report quarterly. Thank you

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Susan Knick — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Knick Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
It is imperative to continue quarterly reporting. It allows transparency & the ability to make informed and up to date decisions. This ruling would open the door to fraud and disadvantage retail investors. In my opinion, the proposed rule is unnecessary and takes away vital information from investors.

Susan L — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan L Affiliation: Jun. 22, 2026 Only doing quarterly reporting is soooo dangerous. Don’t allow this to happen

Sent from my iPhone
Susan

Susan Lundquist — Jun 22, 2026
Subject: S7-2026-15 From: Susan Lundquist Affiliation: Jun. 22, 2026 The last recession made our new home worth less than half of the mortgage. At 77 I’m still working when and where I can to try and get back what was lost. Don’t lay the groundwork for another con of the American people

Susan Lundquist

Sent from my iPhone

Susan Lundquist — Jun 22, 2026
Subject: S7-2026-15 From: Susan Lundquist Affiliation: Jun. 22, 2026 The last recession made out new home worth less than half the mortgage. At 77 I'm still working when and where I can. Don't lay the groundwork for another con of the American people

Sent from my iPhone

Susan Mansfield — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Mansfield Affiliation: Jun. 22, 2026 Keep quarterly. Susan. Retired. Helps me make decisions.

Sent from my iPhone

Susan Melvin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Melvin Affiliation: Jun. 22, 2026 Susan Melvin, former paralegal, now retired

Quarterly reporting is important to me because 6 months is too long in between financial reports. Quarterly reporting incentivizes corporations to be judicious in keeping their accounting up to date, and to be audit ready at all times. Consumers and citizens were already burned badly by infrequent reporting. There is no valid reason to change to six-month reporting vs. the current quarterly reporting.

Susan E Melvin
South Carolina

Sent from my iPhone

Susan P — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan P Affiliation: Jun. 22, 2026 Keep quarterly reports. It's important for individual investors to be able to see recent information on a timely basis. Companies have had no problem doing this in the past.
Susan P, a retired citizen who wants to be able to make informed decisions

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susan Randol — Jun 22, 2026
Subject: S7-2026-15 Comment From: susan Randol Affiliation: Jun. 22, 2026 Please do not allow companies to go dark for 6 months!!!! That is encouraging nefarious activity and we need to be aware of what is going in to make our own informed decisions!!
Doing this is irresponsible and detrimental for us all!!

Sent from my iPhone

Susan Sagarin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Sagarin Affiliation: Jun. 22, 2026 Keep the quarterly reporting.

Sent from my iPhone

Susan Scarduzio — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Scarduzio Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This isn't good for retail investors and as a former finance professional for a fortune 50 company the information will still be created with or without SEC so what exactly is the purpose of a change? Please explain it doesn't have any justification? The retail investors will lose confidence in the market and it will create mistrust.
thank you
susan scarduzio

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susan schmuckal — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: susan schmuckal Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please leave the system and place as it is. Thx

Susan Schreurs — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Schreurs Affiliation: Jun. 22, 2026 I believe the reporting should continue to be required at LEAST quarterly. In a digital era, so many trades happen in so little time, it is essential to keep the reports at least as frequent as are now required. Investors deserve timely information.

Susan Soltis — Jun 22, 2026
Subject: S7-2026-15 From: Susan Soltis Affiliation: Jun. 22, 2026 We need to keep quarter'y reporting. I still think about those Enron employees who lost their retirement pensions due to exécutive dishonesty.

Susan Spelliscy — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susan Spelliscy Affiliation: Jun. 22, 2026 As a retired investor, it is my right to know the status of the companies I have invested in. My future depends on regulated transparency and quashing of insider trading. Quarterly reporting is needed.

S. Spelliscy, M.Coun.

Sent from my iPhone

Susan Starke — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Starke Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Ending quarterly reporting allows any fraud that occurs or any untoward trends to persist for much longer before the public knows it's occurring! The loss of transparency will inhibit regular people from investing, and cause a loss of faith and growth of suspicions about the market.

Susan Thurston — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Thurston Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Don't allow companies to hide public information

Susan Wand — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Wand Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I stand for quarterly disclosures. They help me make informed decisions.
the SEC shouldn’t take vital information away from us!!!

Susan Weaver — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Susan Weaver Affiliation: Jun. 22, 2026 "Transparency": That is most important from where I stand as a taxpayer and a senior-citizen and investor. Keep reporting QUARTERLY!

Sincerely,
Susan Weaver
Mechanicsville, VA

Susan Weinberg — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Weinberg Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Citizens United was a blow to fair elections - and now this? It is harrowing to think of yet another thing that we will not be able to trust. Giving companies so much time to report earnings makes investing out of reach for the individual investor because there's not enough information to make good decisions and too much time to make the wrong ones. It reduces it to gambling and manipulation. It also will impact other global markets. Don't let companies do this.

Susan Welsford — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susan Welsford Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
INCREASE--don't decrease--transparency, responsibility, integrity of public organizations!

Susan Wilson — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susan Wilson Affiliation: Jun. 22, 2026 I'm a 75 widowed senior citizen. I am trying very hard to protect what my husband and I built for our retirement and need to see a clear report quarterly on my holdings. If we are required to pay my taxes quarterly, then the companies and corporations etc we are invested in should also report quarterly on their performances.

Susana Martin — Jun 22, 2026
Subject: S7-2026-15 Comments From: Susana Martin Affiliation: Jun. 22, 2026 Keep the quarterly reporting

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Susanna Delman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susanna Delman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Disclosures ARE NECESSARY! Many of us completely rely on them to make our decisions! Do not hinder investor information in any way.
Thank you.

Susanne Malone — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susanne Malone Affiliation: Jun. 22, 2026 It this like only checking your checking account twice a year? I think we need more transparency not less.

Sent from my iPhone

Susie James — Jun 22, 2026
Subject: S7-2026-15 Comment From: Susie James Affiliation: Jun. 22, 2026 I am a retired CPA that used to work in the corporate world. I think it would be wise to maintain this requirement - waiting half a year in this day and age of constant change is not logical. There are tons of tools and software out there that make quarterly reporting less of a burden.

Also, for the larger companies, it would require more auditing at the end of the year. Quarterly reporting does have an effect on the volume of testing done by external auditors at year end.

Sincerely,

Deborah S. James

Sent from my iPhone

Susie Tennison — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Susie Tennison Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please don't let this happen. Everyone should be given the same opportunity to receive the information. Please protect everyday individuals trying to invest in their future. Don't limit us and give financial institutions another advantage over us. It needs to be fair for everyone.

Suzane Watkinson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzane Watkinson Affiliation: Jun. 22, 2026 We need to be able to see whats going on, keep the quarterly reports. I am a retired accountant, controller level. Suzane Watkinson, MBA, Union College Schenectady NY

Suzane Watkinson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzane Watkinson Affiliation: Jun. 22, 2026 We need to be able to see whats going on, keep the quarterly reports. I am a retired accountant, controller level. Suzane Watkinson, MBA, Union College Schenectady NY Thank you

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suzanne alexander — Jun 22, 2026
Subject: S7-2026-15 Comment From: suzanne alexander Affiliation: Jun. 22, 2026 Why change it to every six months? A lot can happen financially to a company in six months. A quarterly review is going to show how things are trending - Up or down!

Sent from my iPhone

Suzanne Amann — Jun 22, 2026
Subject: S7-2026-15 Comment From: Suzanne Amann Affiliation: Jun. 22, 2026 As a retired taxpayer, I rely on quarterly reporting to make sound financial decisions to protect our investments and income. I am against changing the reporting requirement to six months. It will negatively impact transparency.

Suzanne Amann, Monticello IN

Get Outlook for Android

Suzanne Beachy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Beachy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do what helps the smaller investors and not help the already rich!

Suzanne Bennett — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzanne Bennett Affiliation: Jun. 22, 2026 It's bad enough that congress and senators are taking advantage of insider trading how can you now permit corporations to hide from the public if they are publically traded. This is wrong and should never be allowed.

Sent from my iPhone

Suzanne Garrison — Jun 22, 2026
Subject: S7-2026-15 Comment From: Suzanne Garrison Affiliation: Jun. 22, 2026 I was a corporate paralegal for 26 years. I remember when and why the Sarbanes-Oxley Act was passed. Letting publicly traded companies report fewer times will take us right back to the days of Enron & Tyco. Less transparency will only give these companies more opportunities to cheat & mislead the public. At a time when paychecks for C level officers allow them to live high in the hog while their employees struggle to make ends meet, the public demands & is owed more transparency, not less. This proposed rule change will only damage the fiduciary trust companies are obligated to give their shareholders.

Regards,

Suzanne Garrison

Sent from my iPhone

Suzanne Nickel — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Nickel Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not let corporations go dark for longer than 3 months. It puts retail investors at a disadvantage.

Suzanne Pinette — Jun 22, 2026
Subject: S7-2026-15 Comment From: Suzanne Pinette Affiliation: Jun. 22, 2026 At least quarterly but I think every two months is even better. What are you trying to hide?

The world is made of matter and energy. And there is the human spirit...

Suzanne Pinette

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suzartfam — Jun 22, 2026
Subject: S7-2026-15 Comment From: suzartfam Affiliation: Jun. 22, 2026 It's very important to me that you continue with quarterly reports for those of us who aren't in the Millionaire and Billionaire class. We have the right to know where our money is going!

Sent from my Galaxy

Suzette Bertucci — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzette Bertucci Affiliation: Jun. 22, 2026 Ladies and gentleman,

Quarterly reports are what I look for and base my decisions on.

Longer periods of time allow for bad actors to take advantage of inside information

Optional is not an option and is unfair for people who need the quarterly updates to make decisions

The savings is not worth what costs (losses) we may incur

Thank you,

Sent from my iPhone

Suzette Eldred — Jun 22, 2026
Subject: File No. S7-2026-15 From: Suzette Eldred Quarterly reporting protects individual investors. Will cause less transparency for investors. The companies most likely to opt out are the companies that oversight matters the most. Please require the quarterly reporting to remain in effect.

Suzette Long — Jun 22, 2026
Subject: S7-2026-15 Comment From: Suzette Long Affiliation: Jun. 22, 2026 You better keep up

quarterly reports or you in the SEC are as corrupt as the CEOs

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Suzy Beeny - jones — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Suzy Beeny - jones Affiliation: Jun. 22, 2026 Please keep things as they are !!!

Sent from my iPhone

Suzy Kim — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzy Kim Affiliation: Jun. 22, 2026 You will be hurting the small investors especially retirees if you drop the quarterly. There is already so much corruption among companies and large investors. I retired 2 years ago and want to be able to finally enjoy with what I've spent my life saving diligently honestly.

Suzy Kim
retiree

Suzy Kim — Jun 22, 2026
Subject: S7-2026-15 Comments From: Suzy Kim Affiliation: Jun. 22, 2026 You will be hurting the small investors especially retirees if you drop the quarterly. There is already so much corruption among companies and large investors. I retired 2 years ago and want to be able to finally enjoy with what I've spent my life saving diligently honestly.

SYLVA BAKER — Jun 22, 2026
Subject: Proposed Rule S7-2026-15 Amendments to Permit Semiannual Reporting on New Form 10-S in Lieu of Quarterly Form 10.Q From: SYLVA BAKER Affiliation: Jun. 22, 2026 Dear Secretary: As members of a retail investment club based in Media, Pennsylvania, Profit Partners Investment Club, we study stocks to make investments every other month. We submit this comment in opposition to Proposed Rule S7-2026-15. We find the proposed rule to change the required quarterly reporting to optional quarterly reporting and semiannual reports has many disadvantages for the small, retail investor like us. Information about financial data is essential for making intelligent investment choices and any curtailment puts the small investor at a disadvantage.
Our Concerns
1. The 10-Q form gives timely and standard presentation of financial statistics, management discussion, analysis and forward statements, and updates risk factors and any litigation.
2. The longer period (6 months) between reporting, "dark period" cuts down on transparency. Changes in company policy or sudden events will be known to executives and corporate insiders long before becoming known to the public.
3. An asymmetry between those companies that may continue to report quarterly on the 10-Q form and those that opt for the 10-S makes it difficult to compare companies in the same sector.
4. Studies by the European Union and United Kingdom of semiannual reporting describe greater volatility of share price. Such volatility is a disadvantage for the small investor who usually lacks hedging tools to respond to volatility.
5. Analysts often rely on quarterly data to maintain models and publish research. Less frequent

reporting could reduce coverage, especially of small cap companies.
6. The proposal creates the risk of giving larger institutional investors an information advantage over the small investor. Large investors are likely to have the resources to obtain interim insights through private channels like talking to suppliers and retailers while small investors have to rely more heavily on public filings.
Conclusion
Timely, standardized and publicly accessible financial information is the foundation of fair and efficient capital markets. In essence, the proposed rule, S7-2026-14, undermines the Americal ideal of a level playing field.

Respectfully submitted,
Sallie Anderson
Sylva Baker
Linda Butler
Jane Hutchinson
Peggy Isselmann
Jane Linderman
Denyse McCurdy
Joanna Nealon
Olivia Thorne
Marti Trzepacz

Profit Partners Investment Club
Media, Pennsylvania

June 22, 2026.

Sylvia G — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sylvia G Affiliation: Jun. 22, 2026 This is absolutely insane. Decisions cannot be properly made twice a year. Only a broken system would push for this lack of clarity. People that have something to hide and dont want the real consequences to be known to their affected parties until half a year has passed and nothing can be done.
Make it make sense

Sylvia Hayward-Harris — Jun 22, 2026
Subject: S7-2026-15 From: Sylvia Hayward-Harris Affiliation: Jun. 22, 2026 It has become abundantly clear that, if given the chance, people feel justified in using every loop hole to lie, cheat and commit fraud. Please don't give them another one.

Sincerely
Sylvia Hayward-Harris

Sylvia Hayward-Harris — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sylvia Hayward-Harris Affiliation: Jun. 22, 2026 It is abundantly clear that many CEOs will choose to use any loophole to lie, cheat and commit fraud.

Please don't give them yet another.

Sincerely
Sylvia Hayward-Harris

Sylvia Makowski — Jun 22, 2026
Subject: S7-2026-15 Comments From: Sylvia Makowski Affiliation: Jun. 22, 2026 From: Sylvia Makowski, Quality System Auditor.

Hopefully we haven't forgotten what we learned with
Enron, etc. Keep required financial reporting on a quarterly basis and protect the public. Thank you.

T M — Jun 22, 2026
Subject: S7-2026-15 Comment From: T M Affiliation: Jun. 22, 2026 Keep accounting quarterly!

Sent from my iPad

T TURNER — Jun 22, 2026
Subject: S7-2026-15 From: T TURNER Affiliation: Jun. 22, 2026 Consumers have a right to see the quarterly reports of the companies that are managing their money and that they are invested in. Consumer rights need to be protected, not watered down. Remember Enron!

Sent from my iPhone

Talkin2u — Jun 22, 2026
Subject: S7-2026-15 Comments From: Talkin2u Affiliation: Jun. 22, 2026 Keep the recording quarterly!
Don't be leaving the people in the dark

Tamara Lewis — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Lewis Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Why are you putting up a screen between investors and the companies they are funding? The whole reason to own stock is to be part of a successful company. Why hide something that helps investors? Kinda makes you wonder...

Tamara Nix Potter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tamara Nix Potter Affiliation: Jun. 22, 2026 This is robbery of the people who keep these companies in business!! It's a shame that the SEC would be encouraging or considering such an act!
TJ Potter- Buyer Coordinator

Sent from my iPhone

Tamara Springer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tamara Springer Affiliation: Jun. 22, 2026 It is very telling that these changes are happening during the current administration. Public trust is at an all time low and there are more conversations about withholding tax payments because the average person does not feel represented. Any changes at this time will further push public distrust and the county can not continue without the contributions of the everyday American.

We need more frequent reporting not less! Do not allow corporations to gamble with our money

Sincerely,
A frustrated American

Tammera Jarvie — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tammera Jarvie Affiliation: Jun. 22, 2026 I'm totally against any business not doing there quarterly books and being transparent to the public. By not doing the books and being transparent every three months that opens things up for more theft and fraud to happen. Let's them liquidate and hide things leaving the public holding the beg. Why should the public be responsible for paying and cleaning up after companies because of mis management and theft. A lot of fraud and theft and hiding assets, it's not ok. The common people, when they do things like this they get punished and penalized to the fullest extent, and companies need to be held to the same standard. People are already in Washington being taxed and priced out of their own homes. Can't afford the keep there homes warm and lights on. Food is so astronomical that families are not eating as they should.

Leaving families moving from Washington to be able to afford to live and survive.

Sent from my iPhone

Tammy Cuthbertson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tammy Cuthbertson Affiliation: Jun. 22, 2026 I worked hard to earn what I have now invested- took out loans for 8 years of education and paid them off promptly. I put the maximum I could in retirement savings. I cannot say my husband and I are living the high life, but we are comfortable and careful with our investments, so we can ride out stormy weather. However, as a small investor, it is an absolute must that those that are now using my hard-earned money be transparent and cognizant of who is supporting them Decreasing the need for quarterly reporting is irresponsible and puts millions of small investors as myself at risk . SEC- KEEP IT QUARTERLY!
Tammy Cuthbertson, retired Optmetrist

Sent from my iPhone

Tammy Kinser — Jun 22, 2026
Subject: S7-2026-15 From: Tammy Kinser Affiliation: Jun. 22, 2026 Enough with all the dishonesty! All guidelines to remain in place and some reinstated. The corruption is already so out of control. Is this the next shoe to fall? Come on people how much further do we fall before we take our country back.
Thank you Tammy Thompson

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tandy brekke — Jun 22, 2026
Subject: S7-2026-15 Comments From: tandy brekke Affiliation: Jun. 22, 2026 Because it keeps the company accountable to what they are doing with OUR Money . So you can STEAL .

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tarzan322 — Jun 22, 2026
Subject: S7-2026-15 Comments From: tarzan322 Affiliation: Jun. 22, 2026 There is no good reason to hide books for six months of time. It would only allow corruption and shady buisness happenings to happen. This is supposed to be the age of transparency. How can you be transparent if you are hiding stuff? Do not allow this.

Sent from my Galaxy

Taylor Shimek — Jun 22, 2026
Subject: S7-2026-15 Comments From: Taylor Shimek Affiliation: Jun. 22, 2026 Taylor Kurz, this is important for democracy to keep working. Engineer

Cheers,
Taylor

Ted Hartshorn — Jun 22, 2026
Subject: S7-2026-15 Comment From: Ted Hartshorn Affiliation: Jun. 22, 2026 Quarter only. Quit trying to cheat and more fraud.

Teresa Boardman — Jun 22, 2026
Subject: S7-2026-15 Comment From: Teresa Boardman Affiliation: Jun. 22, 2026 Just other windows of opportunity for someone.

Teresa Deann — Jun 22, 2026
Subject: S7-2026-15 Comments From: Teresa Deann Affiliation: Jun. 22, 2026 SEC, you need to keep the reporting quarterly! This prevents FRAUD! Let's keep it the same, or you could be possibly sued for letting this happen.

Yahoo Mail: Search, Organize, Conquer

Teresa Harvey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Teresa Harvey Affiliation: Jun. 22, 2026 I think that it would be bad for the average investor to remove the quarterly reporting requirements, I feel like things will become more corrupt without the transparency that quarterly reporting enables! Regards, Matt Harvey

Sent from my iPad

Teresa Miceli — Jun 22, 2026
Subject: S7-2026-15 Comment From: Teresa Miceli Affiliation: Jun. 22, 2026 This country is already seen what this can do. Do not do it. This is not fair to Americans! This country is going downhill and it’s things like this that help it slide faster. Stop it!

Terrence Davis — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Terrence Davis Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Absolutely a ridiculous proposal. Why would you guys even consider this? It os a betrayal to the people whom put their hard earned money in to. Would you buy a home/car without touring/driving it? Ridiculous. Not to mention the federal government already blinds us with tax. We just were taxed 7k for a month of hard work and they give nothing back but shrouds in crap. Lack of better words.

Terri Donahue — Jun 22, 2026
Subject: S7-2026-15 From: Terri Donahue Affiliation: Jun. 22, 2026 Quarterly-or more often- only!!!!!

Sent from my iPhone

Terri McCaul — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Terri McCaul Affiliation: Jun. 22, 2026 It's bad enough

that members of Congress engage in insider trading due to their behind-the-scenes knowledge.

And now you propose to put your thumb on the scale of fairness at the expense of the individual investor who needs timely information?
Shame on all of you for even considering this. Don't you think that this type of policy opens up the potential for widespread abuse?
Corporations are responsible to their shareholders. Don't kneecap investors by keeping them in the dark for 6 months

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Terri Miller — Jun 22, 2026
Subject: S7-2026-15 Comments From: Terri Miller Affiliation: Jun. 22, 2026 We are an 80 year old couple who depend on our investments to complete our lives. The recent economic turmoil has been hard enough to weather. Please do not take this safeguard away from us as well. Mr. and Mrs. Lewis Miller

Sent from my iPhone

Terry Dinges — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Terry Dinges Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please continue to give details about companies financial results on a regular basis to help investors make informed decisions . Thank You for your time on this matter Terry Dinges

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Terry E Peck — Jun 22, 2026
Subject: S7-2026-15 Comments From: Terry E Peck Affiliation: Jun. 22, 2026 To move reporting requirements to a longer interval is an invitation for fraud and pilage of individuals investments, our government is to focus on its citizenry , protect us deny said request to double reporting time.

Sent from my iPad

Terry Holliman — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Terry Holliman Affiliation: Jun. 22, 2026 no it didnt work then and there
is a ton of reasons it wont work now

Terry Jaramillo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Terry Jaramillo Affiliation: Jun. 22, 2026 This is so wrong. More and more corruption! The rich get richer and the middle class gets screwed. Don't do it!

Terry Johnson — Jun 22, 2026

Subject: S7-2026-15 Comment From: Terry Johnson Affiliation: Jun. 22, 2026 We need more transparency not less. 6 months is too long period

Yahoo Mail: Search, Organize, Conquer

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terry johnson — Jun 22, 2026
Subject: S7-2026-15 From: terry johnson Affiliation: Jun. 22, 2026 Keep the quarterly reports, investors deserve to have a quarterly check to keep CEOs and companys honest. Terry Johnson retired, veteran, vfw member for life.

Sent from AT&T Yahoo Mail on Android

Terry Laurila — Jun 22, 2026
Subject: S7-2026-15 Comments From: Terry Laurila Affiliation: Jun. 22, 2026 Companies should report Financials at least quarterly. There already is a lag time in reporting. Automation of reports should decrease delay, increase transparency and be timely. The markets and investors use the quarterly reports as well as other information. The SEC needs to maintain and not decrease. Full transparency and timely information is the best for economist and investors. Thank you for this opportunity to voice my concern and ask for at least quarterly reports. Sincerely, Terry Laurila pharmacist, republican and an investor.

Yahoo Mail: Search, Organize, Conquer

Terry Lee — Jun 22, 2026
Subject: S7-2026-15 Comments From: Terry Lee Affiliation: Jun. 22, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, the people would be the last to find out. Keep It Quarterly! Be open and transparent with our money.

Terry Ziolkowski
Retired

Terry Lee
501-253-3236
Breathe Deep and Let Go

Terry Ozment — Jun 22, 2026
Subject: S7-2026-15 Comment From: Terry Ozment Affiliation: Jun. 22, 2026 I am requesting that all CEO's be required to continue making quarterly reports. The possibility of filing fraudulent reports if allowed to only report twice yearly, puts the consumer at tremendous risk.

Sent from my iPhone

Terry Reddick — Jun 22, 2026
Subject: S7-2026-15 From: Terry Reddick Affiliation: Jun. 22, 2026 Y name is Terry Francis Reddick of Trinity, North Carolina
My wife, Janice Thompson Reddick together have investment portfolios amounting to a couple of hundred thousand dollars. I moist say I count on a deliberate accounting of all our investments. That dependability is more than ever critical as the increasing amount of fraud, theft and embezzlement are begining to surface at least weekly and the numbers related to such discoveries is astounding to us. The integrity of any business can only be assured by sound accounting and when necessary, third party examination of financial reports.
Word of an SEC. "request" for reporting of profit/loss statements to be changed from 4 times yearly to only 2 times per year leaves way too much time for shoddy bookkeeping to be practiced and the potential for loss to every investor. I count on accurate statements every 3 months
is a critically important practice to me and certainlysmx other investors My wife and Iran a small business for nearly 35 years and made quarterly reports the basis for determining the financial health of the corporation.
I firmly believe that every publicly held corporation deserves a reckoning of the books at least 4 times per year.
Thank you very much for your attention to this matter.

Thais Carr — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Thais Carr Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Any financial savings to investment institutions is very minimal compared to the amount of information provided to "regular" people investing. Twice yearly statements provides way too many opportunities for those companies who make poor decisions or those companies wish to camouflage sketchy dealings as long as possible.

Tham Abbott — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tham Abbott Affiliation: Jun. 22, 2026 Why would the US government help companies hide their results from stockholders? If anything, they should be on the side of the people

Sent from my iPhone

The Honorable Debra Sasser Licensed Attorney, Retired Judge — Jun 22, 2026
Subject: File No. S7-2026-15 From: The Honorable Debra Sasser My view on Rule S7-2026-15: absolutely against it I have been a private investor for well over 40 years. I'm a former computer systems analyst, and I have been licensed as an attorney for over 30 years serving as a trial judge for 20 of those years. There is no logical explanation for why the SEC should consider ending the quarterly reporting by public companies. In fact, as a private investor I would prefer monthly reporting. That would not be a burden on public companies. It is 2026. It would be a simple modification to the companies reporting system and boom we'd have monthly reporting. Without up-to-date reporting by public companies, I will not be able to monitor and timely modify my portfolio and liquid savings thereby putting my retirement future at risk. I am retired so this isn't something

that I plan on doing in the future, I am doing it now. Once every six months is simply not frequent enough. The SEC should be proposing more frequent reports, not less. This would enable them (and investors) to ferret out fraud sooner. It would allow private investors to timely learn what companies have bad earnings, thereby providing investors with the timely information they need to manage their portfolios. Public companies are just that, public. Transparency matters in the stock market - or at least it used to. The SEC should guard the public trust, not strip it away. I am incensed that the SEC would make such a proposal. But I'm not surprised because this proposal would benefit companies at the expense of the tax paying individual. Let's try protecting those who are footing the bill for this country instead of exposing us to more grift and fraud.

The Landers Record Fair Kim White — Jun 22, 2026
Subject: S7-2026-15 Comment From: The Landers Record Fair Kim White Affiliation: Jun. 22, 2026
We must maintain transparency and trust in our institutions.
I am 100% opposed to changes at this time.

The Old Crow — Jun 22, 2026
Subject: S7-2026-15 Comment From: The Old Crow Affiliation: Jun. 22, 2026 This is absolutely crazy. More accountability is needed in businesses not less. This opens the door for cheating. Any business that approves this is not a business I want to invest in.

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theresa bertrand — Jun 22, 2026
Subject: S7-2026-15 From: theresa bertrand Affiliation: Jun. 22, 2026 Please don't open this door and allow fraud to be easier to commit!
Theresa Bertrand
Retired
Long island, NY

Get Outlook for iOS

Theresa Foy — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Foy Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Theresa Foy, investor, Indiana
Quarterly reporting keeps public companies honest. Signing the company's book, CEO, CFO certify they have reviewed reports and it contains no untrue statements of a material fact. Four times a year they stake their freedom on the truth. Earning releases ride on Form 8-K as furnished, not filed. No outside auditor reviews them and certification is required. The 8-K may contain information but lacks any accountability. The SEC itself is asking the public for ideas on how to patch the 8-K gap, admitting the replacement is weaker, so the answer is withdrawal, not a patch. Sarbanes-Oxley is not a suggestion! These safeguards were written after Enron for a reason. Can the SEC explain what has changed?

Theresa Matthews — Jun 22, 2026
Subject: S7-2026-15 Comments From: Theresa Matthews Affiliation: Jun. 22, 2026 Less transparency means more FRAUD. More Fraud in not needed in this Country. Theresa Matthews, Retired.

Theresa

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theresa quinn — Jun 22, 2026
Subject: S7-2026-15 Comment From: theresa quinn Affiliation: Jun. 22, 2026 Keep the ruling for SEC reporting to quarterly. Like many, who can’t afford a financial advisor, I need quarterly reports to keep track of my income invested in stocks. Every 6 months may mean a difference of food on the table or not.

Thank you,
Theresa

Sent from my iPhone

Theresa Russo — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Russo Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Average citizens in this country are taking enough hits already in so many areas. We don't need this gift to potentially dishonest corporate insiders that would result in crippling a fair stock market. Please do not approve this.

Therese Van Veghel Phipps — Jun 22, 2026
Subject: S7-2026-15 Comments From: Therese Van Veghel Phipps Affiliation: Jun. 22, 2026 We, the people need and deserve honesty and integrity.
Real transparency

Get Outlook for Android

Thom DuCharme — Jun 22, 2026
Subject: S7-2026-15 From: Thom DuCharme Affiliation: Jun. 22, 2026 Enron. Need I say more?

Sent from my iPad

Thom Ianniccari — Jun 22, 2026
Subject: S7-2026-15 Comments From: Thom Ianniccari Affiliation: Jun. 22, 2026 This move hurts small investors. No!

Thom I.. 914.715.2991

Thomas Engstrom — Jun 22, 2026
Subject: S7-2026-15 From: Thomas Engstrom Affiliation: Jun. 22, 2026 This attempt is transparent and in light of what should still be considered current history, risky and wrong. The law exists for very good reasons. Leave it and the protections it affords in place. To do otherwise is irresponsible.

THOMAS ENGSTROM — Jun 22, 2026
Subject: S7-2026-15 From: THOMAS ENGSTROM Affiliation: Jun. 22, 2026 This attempt is transparent and in light of what should still be considered current history, risky and wrong. The law exists for very good reasons. Leave it and the protections it affords in place. To do otherwise is irresponsible.

Thomas Gilbert — Jun 22, 2026
Subject: S7-2026-15 Comment From: Thomas Gilbert Affiliation: Jun. 22, 2026 Keep reporting at quarterly. In modern systems, the burden of reporting is not as near as high as the risk of hidden performance declines. We can’t afford increased risk.

Sent from my iPhone
Tom Gilbert
Tomslibrary@hotmail.com
Elko, Nevada

Thomas King — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Thomas King Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Do not change quarterly reporting! This country is built on fairness and equality (or at least the facade of it) so don't make this easier for corporations to deceive their investors and the public! I can't think of a single good reason less reporting on their behalf would be beneficial! If you could kindly list me the pro's of making such a decision I'd gladly listen, but in doing so please listen to me and the millions of others requesting reporting stay quarterly or even be more frequent!

Thomas Langmaack — Jun 22, 2026
Subject: S7-2026-15 Comments From: Thomas Langmaack Affiliation: Jun. 22, 2026 I am a retired teacher. I work part time and continue to save and invest. The information that comes out quarterly is essential to my investing and continued financial wellbeing. Keep the quarterly reports.

Thomas Martin — Jun 22, 2026
Subject: S7-2026-15 Comment From: Thomas Martin Affiliation: Jun. 22, 2026 No to this nonsense!

Sent from my iPhone

Thomas OBrien — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Thomas OBrien Affiliation: Jun. 22, 2026 Subject: Request to Maintain Quarterly Financial Reporting Dear [Recipient], I am Thomas O'Brien, writing to express my strong opposition to reverting to biannual financial reporting. This change would have a negative impact on my portfolio, as well as that of many other Americans, resulting in substantial financial losses. Thank you for considering my request. Sincerely, Thomas O'Brien

Yahoo Mail: Search, Organize, Conquer

Thomas Schmoldt — Jun 22, 2026
Subject: S7-2026-15 Comment From: Thomas Schmoldt Affiliation: Jun. 22, 2026 Keep it the way it is !

Thomas Sodano — Jun 22, 2026
Subject: S7-2026-15 Comment From: Thomas Sodano Affiliation: Jun. 22, 2026 I don't think that reducing the required quarterly reports give investors the proper information to adjust their portfolio.

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Thor Chester — Jun 22, 2026
Subject: S7-2026-15 Comment From: Thor Chester Affiliation: Jun. 22, 2026 I lived in Texas. When Enron went belly up my business phones were targeted by AT&T. We pointed out to them that Enron owed the over $100 million in unpaid fees. They backed off. Then they
screwed the people in CA over by creating an energy shortage to houge them. Tons of their employees pensions were destroyed. Don't end this.

Yahoo Mail: Search, Organize, Conquer

Thornton June — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Thornton June Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
The President's investigation has found millions & billions of dollars stolen from us by people and corporations We need to keep a closer eye on our money.

Tiffani Hartig — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Tiffani Hartig Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Transparency is a must! No exceptions.

Tim — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tim Affiliation: Jun. 22, 2026 Stop the fraud and insiders trading.

Tim Beme — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tim Beme Affiliation: Jun. 22, 2026 Keep it Quarterly. Protect the public. Tax the 1% . Be better than.

TIM LOPEZ — Jun 22, 2026
Subject: Comment on S7-2026-15 From: TIM LOPEZ Affiliation: Jun. 22, 2026 Tim Lopez -- sales rep/consultant
Don't mess with my retirement !!
Keep reporting as it is now QUARTERLY !!
Transparency Transparency Transparency !! Listen to us and dont ruin a good thing !

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

TIMOTHY BANEK — Jun 22, 2026
Subject: S7-2026-15 Comments From: TIMOTHY BANEK Affiliation: Jun. 22, 2026 Please continue to require quarterly financial reports!

TJB
Holts Summit MO 65043

Timothy Buchanan Sr. — Jun 22, 2026
Subject: S7-2026-15 Comment From: Timothy Buchanan Sr. Affiliation: Jun. 22, 2026 Make them report monthly

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Timothy Parsons — Jun 22, 2026
Subject: S7-2026-15 Comment From: Timothy Parsons Affiliation: Jun. 22, 2026 Fight corruption, keep measuring often enough to stop known problems.

Tim Parsons
Deformati Media Inc

Timothy Shelley — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Shelley Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15: it means less information for me as a retail trader and an unfair advantage for insiders. A more democratic process requires more information. I think companies should continue to disclose financial results quarterly.
Thank you.

Tina Aper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tina Aper Affiliation: Jun. 22, 2026 Keep it!

Tina Edmond — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Tina Edmond Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I have self-managed my retirement investments since 1998. I need all the information I can get, not less. Please don't hobble those of us who wish to do it ourselves.

You have a responsibility, indeed you work for, the American people. Please remember that.

Kindest regards
Tina Edmond

Tina Snell — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tina Snell Affiliation: Jun. 22, 2026 My name is Tina. I'm an aircraft mechanic. I invest in not only the company I work for, but other companies as well. While I have an idea of what's going on behind the scenes where I work, I have no knowledge of what other

companies are doing with their money. I got started investing pretty late in the game. I'm nearly 50 years old. I am relying on quarterly reporting to make good investment decisions. Please dont take this away. My retirement is on the line.

Tisa Lassiter — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tisa Lassiter Affiliation: Jun. 22, 2026 It should stay quartey to hold them more accountable.

Tish Haley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tish Haley Affiliation: Jun. 22, 2026 Please keep quarterly reporting. It is the only means of true accountability for the millions of
smaller investors like myself.

TISH KEELY — Jun 22, 2026
Subject: S7-2026-15 From: TISH KEELY Affiliation: Jun. 22, 2026 Stop allowing, contributing and encouraging the fraud and corruption so prevalent today! Start demanding MORE transparency and MORE accountability.. NOT LESS!!!

Sent from my iPhone

Tobias Murphy — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tobias Murphy Affiliation: Jun. 22, 2026 Tobias the dish washer here, this sounds like the dumbest **** of all ****ing time. **** these capitalist vermin, they don't deserve to exist

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Tobin Weaver — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tobin Weaver Affiliation: Jun. 22, 2026 Keep the quarterly reporting. We need more accountability, not less!

Tobin Weaver

Todd Lockwood — Jun 22, 2026
Subject: S7-2026-15 Comment From: Todd Lockwood Affiliation: Jun. 22, 2026 My name is Todd Lockwood. I'm an author and illustrator, and this matters to me because I =work= for every penny I earn, and I hate to see a system meant to protect us from opened up to cheating by bad actors. Protect =us=, not just the wealthy.

Thank you,

Todd Lockwood
Bonney Lake, WA

Todd Parmett — Jun 22, 2026
Subject: S7-2026-15 Comment From: Todd Parmett Affiliation: Jun. 22, 2026 Quarterly reporting is crucial for transparency. In addition, many respected CEOs and managers professionals agree. I respectfully request that you do not do away with it.

Sent from my iPhone

Tom Aulita — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tom Aulita Affiliation: Jun. 22, 2026 Do not change the reporting rules timeframe. Leave things status quo

Sent from Tom Aulita's iPhone

Tom Clepper — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Clepper Affiliation: Jun. 22, 2026 The gutting of SEC rules is unforgivable in light of history. Quarterly reporting must be sustained or we'll just put our monies in a savings account. Whose ever idea this is is a complete moron - learn from our mistakes for God's sake.

Tom Clepper
10951 Laureate
San Antonio, TX 78249

Tom Grelle — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Grelle Affiliation: Jun. 22, 2026 I depend on the quarterly reports for information for investments, as well as, an accounting of the monies in funds!
Rita Grelle
Retired teacher

Sent from my iPhone

Tom Griffith — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tom Griffith Affiliation: Jun. 22, 2026 My name is Tom Griffith, I am retired!! The current system seems to work, accountability is a good thing! The only thing this would do is help companies, I thought the government was for the people, not the companies!

Tom Hammer — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Tom Hammer Affiliation: Jun. 22, 2026 What I know from my immersion into the Lean Movement is that more often (mean time between reports) is the best policy in everything. You now have your finger on the pulse of the companies.

Sent from my iPhone

Tom Heck — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Heck Affiliation: Jun. 22, 2026 Instead of a longer reporting period, it should be shortened. With today's systems companies keep close track of everything. Why shouldn't the shareholders be provided the same information. The only thing this does is gives bad actors time to hide the truth.

Tom M — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tom M Affiliation: Jun. 22, 2026 Changes that have occurred during the Trump administration benefit only the wealthy businesses and corrupt inside traders. Continue all report at quarterly levels since too much under the table stuff can go on if reports become less frequent.

Tom Rands — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tom Rands Affiliation: Jun. 22, 2026 I need to see the quarterly reports to make sure my investments are still the right place for my money. DON'T take these from us!

iPhone

Tom Robbins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Robbins Affiliation: Jun. 22, 2026 Hi, my name is Tom Robbins. I'm retired and I depend on income from my investments. If we switch to semi annual reporting, investors will have much less visibility into public companies.

_____
Tom Robbins
Mobile: (206)235-2427
Email: robbins@halcyon.com

Tom Sands — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Sands Affiliation: Jun. 22, 2026 This is a bad choice. We must be diligent in fighting fraud. This does not provide that protection.

Sent from my iPhone

Tom Schafer — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Schafer Affiliation: Jun. 22, 2026 To Whom It May Concern,

While the vast majority of corporations do not engage in nefarious behavior, they are also not unduly burdened by quarterly reporting. In my view, the benefits of maintaining these reporting requirements far outweigh the associated costs.

Best regards,

Melvin T. Schafer III

callabman@gmail.com
816-896-3445

Tom Sullivan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Sullivan Affiliation: Jun. 22, 2026 Leave the system alone people already don't trust the pump and dump stocks and now you're going to reduce thier reporting shame on you S.E.C.

Yahoo Mail: Search, Organize, Conquer

Tom Vogl — Jun 22, 2026
Subject: S7-2026-15 From: Tom Vogl Affiliation: Jun. 22, 2026 We don't need (always) less accountability for those in positions of authority and luxury and wantonly to create more barriers, burdens, punishment and cost for the poor, making the country poorer and weaker and dumber and more corrupt. Vote no.

Tom Yaccarino — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tom Yaccarino Affiliation: Jun. 22, 2026 As a retired investor living off of my dividends it is very concerning that it will be even harder to get the information I need to protect our retirement. I am against changing the rules.

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tom yoder — Jun 22, 2026
Subject: S7-2026-15 Comments From: tom yoder Affiliation: Jun. 22, 2026 Too much to loose by going
to 6 month intervals... Pls KEEP THEM QUARTERLY

My retirement depends on it.

Remember, Life's too short to drive boring cars !!!

Tom YODER

Toni Webb — Jun 22, 2026
Subject: S7-2026-15 From: Toni Webb Affiliation: Jun. 22, 2026 This is my second comment, for the record. I wanted to point out that the people who are voting on this stand to make a profit from the very people who will also benefit from more opaque reporting. No one who holds stock in any company affected by this decision should be allowed to participate in the decision. No self dealing, no back-door deals! Government in the sunshine, please!
Toni Webb
Teacher (retired)
Davie, Florida

Sent from my iPhone

Tony Carpenter — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tony Carpenter Affiliation: Jun. 22, 2026 In our very fast changing world, I and many others count on timely and accurate information to make decisions that can affect me for like. I strongly request and insist on keeping the 3 month
reporting period.

Sent from AT&T Yahoo Mail on Android

Tony DAngelo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tony DAngelo Affiliation: Jun. 22, 2026 We Require Daily financial reports to help reduce and prevent fraud in today's high tech and faster moving economy!

Tony Simmons — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tony Simmons Affiliation: Jun. 22, 2026 Do NOT change the quarterly reporting requirements. TONY SIMMONS, RETIRED, INVESTOR

Yahoo Mail: Search, Organize, Conquer

Tony Stirk — Jun 22, 2026

Subject: S7-2026-15 Comment From: Tony Stirk Affiliation: Jun. 22, 2026 Corporations should have reporting to any investor available on demand. 6 months as a reporting period is far too long for good information for investors and for the company itself.

Anthony Stirk
4218 Worcester Dr, Fairfax, VA 22032

Tonya Kimrey — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tonya Kimrey Affiliation: Jun. 22, 2026 Keep it fair! Most working-class people manage their stocks by the quarterlies. They don't have the time or knowledge to investigate big companies. They use the money for their retirement.

Virus-free.www.avast.com

Tori Sylvester — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tori Sylvester Affiliation: Jun. 22, 2026 I'm right today to urge you to vote not on this bill.
I'm worried what something like this would do to my retirement account or my parents. It would make it hard to invest and plan and could leave someone penny less.
This bill can not pass

Tracey Grow — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Tracey Grow Affiliation: Jun. 22, 2026 Please don’t do anything that is going to take money from hard working Americans who can Hardle make ends meet now. Tracey Grow

Sent from my iPhone

Tracy EverGarden — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tracy EverGarden Affiliation: Jun. 22, 2026 Don't give the foxes the keys to the hen house!

Tracy Ferlet — Jun 22, 2026
Subject: S7-2026-15 From: Tracy Ferlet Affiliation: Jun. 22, 2026 Submissions should continue to be required QUARTERLY!

Tracy Ferlet

Tracy Huley — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tracy Huley Affiliation: Jun. 22, 2026 Quarterly reporting must be maintained for the public to stay better informed.

Sent from my iPad

Tracy Norcutt Eley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tracy Norcutt Eley Affiliation: Jun. 22, 2026 Stop trying to conceal the truth!

Tracy RIEDER — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tracy RIEDER Affiliation: Jun. 22, 2026 This is wrong and unfair to the average investor. Big business doesn't deserve this type of secrecy to protect their already fat bottom line.

Sent from my iPhone

Tracy Taylor — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Taylor Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
We aren't stupid, and we expect transparency to assure this doesn't become an issue. Keep the quarterly reporting.

Travis — Jun 22, 2026
Subject: S7-2026-15 Comment From: Travis Affiliation: Jun. 22, 2026 Quarterly reporting is vital to accountability. Please do not implement the 6 month blackout rule on disclosure.

Travis

Tressy Hall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Tressy Hall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please do not allow public companies to hide vital information from regular investors (regular people).

Tricia Benson — Jun 22, 2026

Subject: S7-2026-15 Comment From: Tricia Benson Affiliation: Jun. 22, 2026 Consider the average gal who worked for Kroger for many years! My money matters to me! Information is essential to agency!

Sent from my iPhone

Tricia Ronten — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tricia Ronten Affiliation: Jun. 22, 2026 This is crazy talk. We need to have transparency in Wall Street, especially, with the current administration of liars and thieves. My retirement savings from my thirty plus years in the entertainment business are heavily invested in the market and I need to be aware of any changes. My name is Patricia Ronten Smythe. Thank you for your time.

Trish Pettigrew — Jun 22, 2026
Subject: S7-2026-15 Comment From: Trish Pettigrew Affiliation: Jun. 22, 2026 Retirees need to know what is happening to their investments. Everyone should be able to monitor their accounts with up to date information. This new rule will only benefit insiders.

Sent from my iPhone

Truse Pretto — Jun 22, 2026
Subject: S7-2026-15 Comments From: Truse Pretto Affiliation: Jun. 22, 2026 We need more transparency, not less.

Truse

Tyler — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tyler Affiliation: Jun. 22, 2026 Dear Chairman Atkins,
My name is Tyler Nolen and I work at a financial institution in the information technology field. I am writing to express my strong opposition to any proposal that moves public company financial reporting from a quarterly schedule to a semiannual one. Reducing the frequency of these disclosures harms everyday investors and weakens our financial markets.Shifting to twice-a-year reporting hurts investors in four major ways:

- Investors will fly blind for six months. Half a year is a long time for a business. Companies can face failed product launches, rising debt, lawsuits, or lost customers. Current quarterly laws force

companies to share this data quickly. A semiannual rule lets companies hide bad news for six months. This gives insiders a long window to sell their shares before regular investors learn the truth.

- Fraud will have more time to grow. History shows that corporate scandals like Enron and WorldCom thrive when financial data is hidden. Quarterly filings do not stop all fraud, but they shorten the time it can hide. Cutting filings in half gives bad actors more time to cook the books before anyone notices.

- Semiannual reporting will become the inevitable standard. The rule may look optional at first, but it will not stay that way. Once large firms switch to twice-a-year filings, smaller rivals will feel pressured to follow. They will not want to spend more on compliance than the market leaders. Soon, less information will become the new normal for every company.

- The savings are tiny and do not benefit the public. Firms must still track their books and update their boards every month. Skipping two public filings only saves a small amount in legal and accounting fees. These savings stay with corporate executives. Meanwhile, regular people saving for retirement or college bear the heavy cost of worse information.

The SEC exists to protect investors and maintain fair markets. Less transparency does the opposite. I urge the Commission to maintain the current quarterly reporting system to keep our markets honest and safe.

Thank you for your time and consideration of this important matter.

Tyler Nolen

Tyreck James — Jun 22, 2026
Subject: S7-2026-15 Comments From: Tyreck James Affiliation: Jun. 22, 2026 I support keeping quarterly reporting because it protects everyday investors like me and keeps public companies accountable with timely updates. As a retail worker, student in AI/software engineering, and aspiring entrepreneur, I rely on clear information to make smarter decisions about money, careers, and long-term planning. Quarterly reports help close the gap between company insiders and ordinary people who are trying to build a future.

Tzler Durdan — Jun 22, 2026
Subject: S7-2026-15 Comment From: Tzler Durdan Affiliation: Jun. 22, 2026 You already let them get away with insider trading. Why don't you just make a rule that states: if you pay us 10% of your earnings we will let you do whatever the **** you want, legal or not.

We The People

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ugene principe — Jun 22, 2026
Subject: S7-2026-15 Comment From: ugene principe Affiliation: Jun. 22, 2026 I say no to this because of investors not knowing where they stand for 3months where at that point it could be too late and there money is gone I vote no

Get Outlook for iOS

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utera woman — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: utera woman Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15
is that it's a bad thing.
thank you

VAL LOVE — Jun 22, 2026
Subject: S7-2026-15 From: VAL LOVE Affiliation: Jun. 22, 2026 Absolutely keep the quarterly accounting. We need more oversight right now, not less!!

Get Outlook for iOS

Val Marsillo — Jun 22, 2026
Subject: S7-2026-15 Comment From: Val Marsillo Affiliation: Jun. 22, 2026 Va Marsillo -teacher- Keep it QUARTERLY. It’s hard enough for the general public. It makes zero sense to change to 6 months!!!!

Sent from my iPhone

Valerie Garcia — Jun 22, 2026
Subject: S7-2026-15 Comments From: Valerie Garcia Affiliation: Jun. 22, 2026 Keep quartlly reporting!!!!
Let’s keep it Clean!!

Get Outlook for iOS

Valerie Johnston — Jun 22, 2026
Subject: S7-2026-15 Comment From: Valerie Johnston Affiliation: Jun. 22, 2026 Don't approve this change, please! The only ones who'd benefit are those that truly don't need to. For the average person trying to create or improve their retirement this would just make it even harder! Thank you for taking our comments on this.
Valerie Johnston

Valerie Montez — Jun 22, 2026
Subject: S7-2026-15 Comment From: Valerie Montez Affiliation: Jun. 22, 2026 STOP THE CORPORATE CORRUPTION

Valerie Paul — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Paul Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission don't allow companies to hide quarterly earnings. Investors deserve to know how their investments are doing.

Valinda Wells Anderson — Jun 22, 2026
Subject: S7-2026-15 Comments From: Valinda Wells Anderson Affiliation: Jun. 22, 2026 We have already lived through the consequences of letting those who cheat run this game. It ends badly for ever without a golden parachute.

We need more accountability, not less.
Valinda Anderson. MSgt USAF (Ret)

Vaughn Seegraves — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vaughn Seegraves Affiliation: Jun. 22, 2026 Keep quarterly reports!

Sent from my iPhone

Vaughn Wagoner — Jun 22, 2026
Subject: S7-2026-15 Comments From: Vaughn Wagoner Affiliation: Jun. 22, 2026 Vaughn W. Retired engineer. Less transparency provides another temptation to hide bad info. Don't jeopardize my retirement funds with this VERY bad idea.

Vermillion Litchey — Jun 22, 2026
Subject: S7-2026-15 Comments From: Vermillion Litchey Affiliation: Jun. 22, 2026 Don’t let this

happen, it’s more than wrong 💣

Sent from my iPhone

Veronica — Jun 22, 2026
Subject: S7-2026-15 Comment From: Veronica Affiliation: Jun. 22, 2026 Hell no!

Vibeke Lee — Jun 22, 2026
Subject: S7-2026-15 Comments From: Vibeke Lee Affiliation: Jun. 22, 2026 I want my quarterly reports continued. It is hardly a huge burden to investment companies to send a quarterly email to investors. Just what are they hiding? Transparency matters. I am an 80 year old widow, retired social worker and depend on my investments to survive in a volatile economy. It is my money and I have a right to see at least quarterly reports which allow me to make needed adjustments as I age. Vibeke Lee , LCSW

Sent from my iPhone

Vic P — Jun 22, 2026
Subject: S7-2026-15 From: Vic P Affiliation: Jun. 22, 2026 Keep it Quarterly, Doing so

keeps people honest.

Vicki — Jun 22, 2026
Subject: S7-2026-15 Comments From: Vicki Affiliation: Jun. 22, 2026 Absolutely no to reporting every 6 months. It has been attempted before and was unsuccessful, we lost money. Why would this be considered again? Who will profit? The billionaires? It certainly won’t be the average American. I am close to retirement and I want to know EVERY THREE MONTHS how my investments are performing. I have been employed in healthcare my entire career, 44 years now, and I feel strongly this change would not be a good thing.

Vicki Adams — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vicki Adams Affiliation: Jun. 22, 2026 No no no. Don’t do it. We need more transparency not less

Sent from my iPhone

Vicki East — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Vicki East Affiliation: Jun. 22, 2026 NoneTo the Securities and Exchange Commission:

Vicki Hare — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vicki Hare Affiliation: Jun. 22, 2026 Shareholders own the companies and have right to know what is happening with their ownership. Quarterly should be the minimum reporting. Vicki Hare-retired

Sent from my Galaxy

Vicki Jones — Jun 22, 2026
Subject: S7-2026-15 Comments From: Vicki Jones Affiliation: Jun. 22, 2026 I'm Vicki Jones, one of fourteen partners in an investment club. We do our own research when making our investment decisions, with few exceptions. In addition, I direct the investments in my personal account. I believe that it is critically important that publicly-traded companies continue to file quarterly reports with the SEC, so that my fellow investors and I can continue to make well-informed decisions in a timely manner.

VICKI KNAPP — Jun 22, 2026
Subject: S7-2026-15 From: VICKI KNAPP Affiliation: Jun. 22, 2026 Save quarterly reporting to keep CEOs honest.

Yahoo Mail: Search, Organize, Conquer

Vicki Netzel — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vicki Netzel Affiliation: Jun. 22, 2026 V. Netzel, concerned citizen. This is a nightmare! Where is the accountability? If they have nothing to hide then signing having to sign this quarterly should not be an issue. The lack of knowledge will hurt average Americans who are possibly investing in the market and usually towards their retirement. Why should my money not be as protected by having this transparency? The SEC already allowed a backdoor changing of rules to allow Elon Musk and his company to enter without following the rules that everyone else had to and reaching an obscene evaluation after losing $500B last year! This will affect everyone's money except these CEOs. DO NOT ALLOW THIS TO CHANGE-EVERYONE NEEDS TO SIGN QUARTERLY!!!

Vicki Roszka-Duggan — Jun 22, 2026

Subject: S7-2026-15 Comments From: Vicki Roszka-Duggan Affiliation: Jun. 22, 2026 Quarterly reporting prevents massive financial calamities when the bookkeeping falls off the tracks. With all of the fraud & abuse recently discovered in high places take a reality check & admit that more accountability is delivered 4 times a year rather than only twice. It's time to do the adulting behavior & stay accountable WITH QUARTERLY reporting

Vicki Roszka-Duggan

Vicki Sivertsen — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vicki Sivertsen Affiliation: Jun. 22, 2026 If it's not broke, why change it?

Kindest Regards,
Vicki Sivertsen

VICKI SPRINKLE — Jun 22, 2026
Subject: S7-2026-15 Comment From: VICKI SPRINKLE Affiliation: Jun. 22, 2026 As a citizen of the United States I want to know quarterly how my investments are doing. The only reason to change to 6 months would be to cover up illegal actions from stock holders.

VICKI SPRINKLE — Jun 22, 2026
Subject: Re: S7-2026-15 Comment From: VICKI SPRINKLE Affiliation: Jun. 22, 2026 On Fri, Jun 19, 2026, 12:15 PM VICKI SPRINKLE <vpsprinkle81@gmail.com> wrote:

As a citizen of the United States I want to know quarterly how my investments are doing. The only reason to change to 6 months would be to cover up illegal actions from stock holders.

Vickie Greenhouse — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Greenhouse Affiliation: Jun. 22, 2026 Give full regular reports to the people. Stop insider trading!
To the Securities and Exchange Commission:

Vickie Havard — Jun 22, 2026
Subject: S7-2026-15 Comment From: Vickie Havard Affiliation: Jun. 22, 2026 Leave the SEC rules alone. We don’t need another Depression set in motion by foolhardy deregulation of sensible safeguards.

Sent from my iPhone

Vickie Haws — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Vickie Haws Affiliation: Jun. 22, 2026 Companies need to report as required by law now. Returning to a reporting system that was extremely detrimental to investors resulted in serious financial losses.
This is an extremely poorly managed idea.

Sent from my iPhone

Vickie Paulo — Jun 22, 2026
Subject: S7-2026-15 From: Vickie Paulo Affiliation: Jun. 22, 2026 You need to keep it as it is. As they say, "Keeping your door locked only keeps an honest man honest." A dishonest person will find a way to break in. Thieves don't only steal your belongings,
and the things you worked hard to get. They steal your peace of mind, your security, your feeling safe in your own home. Sometimes they even steal your future , life, or the life of someone you love. Even this kind of stealing impacts people's lives and
future. They should be kept honest, to be accountable. Not to find a "way in", or to find loopholes, stealing from others and signing their name to a lie. My name is Vickie Paulo. I live in Michigan. I can no longer work due to medical reasons, but I miss
it so much. If they need someone honest to do the accounting, hire me! Two things I can't stand- liars and theives. That's why I stick up for others. That's why this important to me, and should be to EVERYONE!

Yahoo Mail: Search, Organize, Conquer

WAYNE KORP — Jun 22, 2026
Subject: S7-2026-15 Comments From: WAYNE KORP Affiliation: Jun. 22, 2026 Mabe it's time to get rid of the sec, stop screwing over Americans

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Wayne Watkins — Jun 22, 2026
Subject: S7-2026-15 Comment From: Wayne Watkins Affiliation: Jun. 22, 2026 Hell if the dont like like to report quartly then lets it monthly monthly.

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waynedixon59 — Jun 22, 2026
Subject: Comment on S7-2026-15 From: waynedixon59 Affiliation: Jun. 22, 2026 Keep it the same

Sent from my Galaxy

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waynet miller — Jun 22, 2026
Subject: S7-2026-15 Comments From: waynet miller Affiliation: Jun. 22, 2026 Keep the quartly reports

Sent from my iPhone

Weisbart — Jun 22, 2026
Subject: S7-2026-15 Comment From: Weisbart Affiliation: Jun. 22, 2026 I'm Véronique, a retired professor from a private university. I don't have a pension and depend on my 403B. Please make the SEC accountable and keep its reports quarterly. Thank you.

Sent from my iPhone

Wellsgate Owners Association — Jun 22, 2026
Subject: S7-2026-15 Comments From: Wellsgate Owners Association Affiliation: Jun. 22, 2026 We don't need new rules that hurt our nest egg's valuation. Stop

Retired executive

Harry Addington

Sent from my iPad

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wendy Fields — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: wendy Fields Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission: public companies should not be allowed to hide vital information. All traders and investors should be able to see vital info.

Wendy Leece — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Leece Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Please stop the proposed rule. Quarterly reports are necessary and fair for consumers.
Wendy Leece
Costa Mesa. CA

Wendy Miller — Jun 22, 2026
Subject: S7-2026-15 Comment From: Wendy Miller Affiliation: Jun. 22, 2026 Wendy Miller, retired 80 year old……hate this idea. Please don’t do it…

Sent from my iPad

Wendy Moore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Wendy Moore Affiliation: Jun. 22, 2026 This must not go through. If you do, I as well as many other investors will pull our funds immediately.
Full and total transparency is a requirement in order to continue to facilitate any semblance of trust.
W. Moore
Safety Engineer/Corporate Risk Manager (retired)

Wendy Turrell — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Turrell Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
In a time when mega businesses have shown they will sacrifice integrity and the common good for profits, middle class investors like myself who depend on our investments and annuities for our retirement income need more information about what they are up to. Not less!!

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widget085 — Jun 22, 2026
Subject: S7-2026-15 Comments From: widget085 Affiliation: Jun. 22, 2026 Absolutely not! We keep things just the way they are. We don't need any more loopholes for businesses or lobbyists, and this restricts our freedom of press and financial self defense. This 6 month blackout is unacceptable.

Wil Zem — Jun 22, 2026
Subject: S7-2026-15 Comments From: Wil Zem Affiliation: Jun. 22, 2026 Quarterly reporting is a necessity to keep businesses toward making sound, transparent financial decisions. Monitoring with quarterly record keeping is what will keep businesses honest with financial disclosure with more frequent and in a timely manner.

William Zemites, retired.

Will Johnston — Jun 22, 2026
Subject: S7-2026-15 From: Will Johnston Affiliation: Jun. 22, 2026 KEEP IT QUARTERLY! CEOs need to know they're not above the law.

William Carter — Jun 22, 2026
Subject: S7-2026-15 From: William Carter Affiliation: Jun. 22, 2026 Do not make this change! It needs to remain as it is today f---- quarterly!!

William Clements — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Clements Affiliation: Jun. 22, 2026 As is very important to all who have retirement accounts to access to their retirement funds quarterly performance in order to make sure funds are performing up to expectations, we need to have the quarterly reports stay mandatory by law

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William Clements — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Clements Affiliation: Jun. 22, 2026 As is very important to all who have retirement accounts to access to their retirement funds quarterly performance in order to make sure funds are performing up to expectations, we need to have the quarterly reports stay mandatory by law!

William Cunningham — Jun 22, 2026
Subject: S7-2026-15 From: William Cunningham Affiliation: Jun. 22, 2026 Please do not allow this to pass .

Sent from my iPhone

William Davis Chaplain/LCSW — Jun 22, 2026
Subject: File No. S7-2026-15 From: William Davis Government oversight exists for the sole purpose of ensuring the integrity of the public interests. Corruption will always thrive when given the opportunity to do so. Make no changes to the current disclosure system and focus on pursuing accountability against those already suspected of abusing the system.

William Dickler — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: William Dickler Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15
Quarterly reporting keeps everybody honest, and makes insider trading more difficult.
The transparency of Quarterly reporting leads to better price discovery. Both the buyer and seller know they are getting a fair price.
Donald Trump stands for integrity and openness, and quarterly reporting supports Trump's sense of fair play.
Delays in reporting, such as with this rule change, will erode investor confidence and lead to lower stock prices as investors will be driven towards more transparent investments.
This rule change is bad for America and does not make America great.

William Fagan — Jun 22, 2026
Subject: S7-2026-15 Comments From: William Fagan Affiliation: Jun. 22, 2026 William F. Entrepreneur, Money Manager. There's nothing acceptable about trying to take yet another avenue to keep the retail investor in the dark about a publicly traded company's finances, or lack there of. We have the right to regularly scheduled reporting the same as any institution to make an informed decision when it comes to putting our financial future on the line. Playing more into the hands of lobbyists, cronyism, and corruption hurts EVERYONE in the short and especially long term, we must end this type of rhetoric here and now!

William Geery — Jun 22, 2026
Subject: S7-2026-15 Comments From: William Geery Affiliation: Jun. 22, 2026 Wall Street is corrupt enough, don't make it any easier for them.

William Haltom — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: William Haltom Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
My family has 2 retired adults and a college-enrolled son.
We rely on our investments for short and long term life management.
To handicap our ability to know how our investments are actually performing - leaves us adrift in the ocean, at a most crucial time.
All my family opposes this proposal. And I know there are many, many families who rely on this valuable information in order to maintain their lives and responsibilities.
please do not hide necessary investmentinformation from families like ours.

William Hogrebe — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Hogrebe Affiliation: Jun. 22, 2026 Leave it as is

Sent from my iPhone

William Holmes — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Holmes Affiliation: Jun. 22, 2026 I am definitely AGAINST making reporting only every 6 months! Please keep reporting quarterly for more transparency for the general public in order for us to make informed decisions! Thank you! Linda Holmes Former Optometric Practice Manager (Retired)

Sent from AT&T Yahoo Mail on Android

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william johnston — Jun 22, 2026

Subject: S7-2026-15 From: william johnston Affiliation: Jun. 22, 2026 It's been working well quarterly, no change needed.

William Marshall — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: William Marshall Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I recently learned, much to my genuine surprise, that you are apparently considering the elimination of quarterly reporting for publically traded companies. I'm honestly not sure what may have led to such a consideration, but actually following thru with it would seem to be to be more than just a little careless, if not downright negligent. While it may be true that not every individual investor actually reads thru every report, however, for the simple fact of having to make such reports, it both simultaneously instills confidence, and adds one more layer of deterrent for potential corruption.
In fact, the only reasonable "benefit" I can honestly imagine from such a policy shift, would be for corporate executives, acting in bad faith, in allowing them to act dubiously. For the mere fact of the window of possibility opening a little wider, taken to scale, this inherently means that more fraudulent activity will inevitably occur. Such corruption had tendency to spread. As various parties manage to take more questionable actions, they will be unavoidably seen doing so by others, some of whom will themselves learn such actions can be undertaken without consequence. And, as such, questionable practices can easily build to more overt fraud, eventually leading to widespread corruption. While this may seem an extreme scenario, the elimination of quarterly reporting needlessly increases the risk of exactly that.
Worse still, even only isolated examples of this will undeniably undermine public confidence, which itself, damages the overal system of our markets. The most reasonable conclusion is clear. Keeping quarterly reporting requirements intact reduces the potential for fraud and helps to maintain public confidence with individual investments and our system as a whole. Both bolster the market and improve it for everyone, and there is simply no compelling reason for putting any of that at additional risk with unnecessary deregulation that substantively benefits no one, except for those whom such regulation is meant to keep in check.
In summation, it is far too important to protect both the consumer and our markets as a whole, to risk such a potentially careless change of policy, so I instead urge caution, and ask that you not remove quarterly reporting requirements. Thank you for your attention and consideration in this very important matter.

William Redman — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Redman Affiliation: Jun. 22, 2026 Full disclosure on a quarterly basis is essential for informed investing and to keep businesses operating in honesty and transparency and responsibility.

Sent from my iPhone

William Rice — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: William Rice Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
This is malarky. Don't let this happen. We need more visibility people.

Theres more retail investors than ever before. This is an attempt to make trading completely unfair.

William Sutton — Jun 22, 2026
Subject: S7-2026-15 Comment From: William Sutton Affiliation: Jun. 22, 2026 Keep the reporting requirement the same as it is now!

Sent from my iPhone

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william waldorf — Jun 22, 2026
Subject: Comment on S7-2026-15 From: william waldorf Affiliation: Jun. 22, 2026 No think cheese gets moldy when forget and leave out of refrigerator ask who benefits from secrets a new chair with old secrets stop corruption

Sent from my iPhone

William Wycoff — Jun 22, 2026
Subject: S7-2026-15 Comments From: William Wycoff Affiliation: Jun. 22, 2026 Quarterly reporting has worked well. The investors, be they individuals or businesses should have up to date information. A lot of damage can occur in six months of silence.

William Wycoff
Director/Manager, W T Farms, Brighton Colorado

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william1 — Jun 22, 2026
Subject: S7-2026-15 Comments From: william1 Affiliation: Jun. 22, 2026 AMENDMENT 1 fREEDOM OF THE PRESS AND FREEDOM OF SPEECH Democracy works best WHEN EVERYONE KNOWS THE TRUTH

Wilma Rubble — Jun 22, 2026
Subject: S7-2026-15 Comment From: Wilma Rubble Affiliation: Jun. 22, 2026 My name is Melissa Strout and I am retired. Quarterly reporting needs to remain in effect. The investment world is already secretive and shady enough as it is! Plus if you gotta hide it, you're doing something wrong.

Winfield Jung — Jun 22, 2026
Subject: S7-2026-15 Comment From: Winfield Jung Affiliation: Jun. 22, 2026 There is no good reason for any publicly owned company to have the option of opacity other than to encourage insider trading and fradulent corporate practices. No to that proposed Rule.

WINSTON MELVIN — Jun 22, 2026

Subject: S7-2026-15 From: WINSTON MELVIN Affiliation: Jun. 22, 2026 The only people who need to hide something are the people who have something to hide.

Sent from my iPad

Winter Summer — Jun 22, 2026
Subject: S7-2026-15 Comments From: Winter Summer Affiliation: Jun. 22, 2026 Stop the insanity another ENRON Diseaster in the making if you let these Dogs change the rule book , I vote NO!!!!! Kenneth C. Holestine Retired Investor, I don't trust these people to let them Cook the Books into another Enron fiascal!!!!!

Wolf Mann — Jun 22, 2026
Subject: S7-2026-15 Comment From: Wolf Mann Affiliation: Jun. 22, 2026 Not in favor of this change. Keep the reporting of how
Things are going.

Wynell Campbell — Jun 22, 2026
Subject: S7-2026-15 Comments From: Wynell Campbell Affiliation: Jun. 22, 2026 I think quarterly is great. Monthly would be better but I will be ok with it staying quarterly. Do not agree with anything less.

Sent from my iPhone

Xueai Bai — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Xueai Bai Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am writing to provide my views on the Commission's proposed Rule S7-2026-15. I appreciate the SEC's ongoing efforts to strengthen market integrity, enhance transparency, and protect investors, and I believe this rule has meaningful implications for both market participants and the broader public.
My perspective is as follows:
1. Clarity and Implementation Practicality The rule would benefit from clearer guidance on how regulated entities are expected to operationalize the new requirements. Ambiguity in implementation often leads to inconsistent compliance, which can undermine the rule's intended effect. I encourage the Commission to provide detailed examples, timelines, and standardized expectations to ensure uniform adoption.
2. Cost and Burden Considerations While investor protection is essential, the Commission should carefully evaluate the operational and technological burdens the rule may impose, particularly on smaller firms. A phased or scaled approach could help mitigate disproportionate impacts while still achieving regulatory goals.
3. Data Transparency and Reporting If the rule introduces new reporting or disclosure obligations, I support measures that improve transparency without creating unnecessary redundancy. Streamlined reporting frameworks and alignment with existing requirements would reduce friction and improve data quality.

4. Investor Protection and Market Stability To the extent that the rule enhances investor confidence and reduces systemic risk, I support its objectives. However, the Commission should ensure that the rule's design does not unintentionally limit market access, reduce liquidity, or create barriers to competition.
Thank you for the opportunity to comment. I appreciate the Commission's work and encourage continued engagement with market participants as this rulemaking progresses.
Respectfully,

Xueai Bai

Yahoo — Jun 22, 2026
Subject: S7-2026-15 Comments From: Yahoo Affiliation: Jun. 22, 2026 Please do not change the ruling we now have in place for quarterly reporting for companies.

Ann Crooks
435-659-8048

Yahoo! — Jun 22, 2026
Subject: S7-2026-15 Comment From: Yahoo! Affiliation: Jun. 22, 2026 I am Marjorie, a retired attorney. My investments support me and my family. We need quaterly reporting. It makes for more informed investors and public. Corporations can afford it. We , the
investors, need to know what they are doing with our assets. What do they want to hide? Those at the top of corporate ladders are paid enough. They need to get the work done with the results in plain view.

Yahoo Mail: Search, Organize, Conquer

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yaocihuapapalotl — Jun 22, 2026
Subject: Comment on S7-2026-15 From: yaocihuapapalotl Affiliation: Jun. 22, 2026 Stop stealing from everyone!

Yasmin Thaha — Jun 22, 2026
Subject: S7-2026-15 Comment From: Yasmin Thaha Affiliation: Jun. 22, 2026 Clear and precise transparency!

Sent from my iPhone

Yolanda Del Toro — Jun 22, 2026
Subject: File No. S7-2026-15 From: Yolanda Del Toro Dear Securities and Exchange Commissioner, As a retail investor, I value and depend on a company's quarterly report which includes clear, accurate and timely information to make sound investing decisions. Institutional investors have the resources to find out timely information about fraud, lawsuits, increasing debt, gaps in financial

statements, estimates on sales and customer numbers, etc. As a regular retail investor, I will be seriously disadvantaged and will be on a completely unlevel playing field than the institutional players. The market depends on transparency to work efficiently and effectively for all market participants. Quarterly reports are the transparency that all retail investors need to make timely investing decisions. Please do not adopt this rule and disadvantage the retail investor.

Your Mother — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Your Mother Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
You people are pieces of ****!
**** YOURSELVES
**** DONALD CHUMP and his manipulation.
Hope you all the ****ing die 🤭

Youssef A — Jun 22, 2026
Subject: S7-2026-15 Comment From: Youssef A Affiliation: Jun. 22, 2026 Greetings,

My name is Youssef Madkour and I am a Microbiologist who relies on my investments to fund my future retirement. Allowing public companies to hide information related to stocks and possible issues for more than 3 months is the same as putting a blindfold over investors. We need to know what is going on with our investments and it is a sly and tricky move to try and reduce the frequency with which changes to.... are reported. If it is 6 months now, what will stop it from being one year later? As a citizen who works hard day and night to ensure I don't have to work my way to my grave, do not pass this proposal.

Youssef Madkour
Microbiologist
Frederick, MD
21702

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yvi_vonrn — Jun 22, 2026
Subject: S7-2026-15 Comments From: yvi_vonrn Affiliation: Jun. 22, 2026 The practice of reporting should remain at 3 months. This prevents companies from hiding information from employees and investors ultimately allowing CEO, and upper management
them to benefit through fraud and bad practices.

Sent from my Galaxy

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yvi_vonrn — Jun 22, 2026
Subject: S7-2026-15 Comments From: yvi_vonrn Affiliation: Jun. 22, 2026 The practice of reporting should remain at 3 months. This prevents companies from hiding information from employees and investors ultimately allowing CEO, and upper management
them to benefit.

Sent from my Galaxy

Yvonn Horoshak — Jun 22, 2026
Subject: S7-2026-15 Comment From: Yvonn Horoshak Affiliation: Jun. 22, 2026 The quarterly reporting needs to stay. Extending that invites malicious intents. The more transparency, the better. Am totally in opposition to the proposed change.
Yvonn Horoshak
Concerned citizen of the United States of America

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Yvonne — Jun 22, 2026
Subject: Comment on S7-2026-15 From: Yvonne Affiliation: Jun. 22, 2026 The stock market must continue to grow. It's the only income we have since the current Washington REGIME has caused us us to lose so many jobs due to lay offs.

Yvonne Meaux

Yvonne Bunkley — Jun 22, 2026
Subject: S7-2026-15 Comments From: Yvonne Bunkley Affiliation: Jun. 22, 2026 In my opinion, quarterly reporting is necessary to provide investors with information on their holdings in a timely manner.

Y. Bunkley
Educator (Retired)

Sent from my iPad

Yvonne Moore — Jun 22, 2026
Subject: S7-2026-15 Comments From: Yvonne Moore Affiliation: Jun. 22, 2026 Don't screw with the current quarterly reporting! We can't afford to loose money because CEO's and CFO's want to blindside investors.

Zachary Michalek — Jun 22, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Michalek Affiliation: Jun. 22, 2026 To the Securities and Exchange Commission:
I am an investor in publicly traded companies and use quarterly reports to determine the potential risks and upside of companies this proposal will limit my ability to analyze these risks and upside.

Zack Bannister — Jun 22, 2026
Subject: File No. S7-2026-15 From: Zack Bannister Quarterly earnings are important for the stock market and for all the owners who invest in companies. It is almost always a detrimental to have less information especially when your money is impacted. This will not solve short term market volatility, and it will leave individual investors in a significantly worse position.

Аииа K — Jun 22, 2026
Subject: S7-2026-15 Comments From: Аииа K Affiliation: Jun. 22, 2026 In 1955, companies only had to report twice a year. Stocks fell for 15 years. The SEC wants to bring those rules back, and history says it's not going to be good!

Alexis Lane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alexis Lane Affiliation: Jun. 21, 2026 American investors are entitled to full financial transparency when determining the allocation of corporate investments. Less than complete and timely financial reporting is a clear misrepresentation of an entity's actual financial health.

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Ashley M. Lieberman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ashley M. Lieberman Affiliation: Jun. 21, 2026 Ashley, Accountant

Eliminating quarterly reporting would create a large information gap

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Broker Associate Deborah Darwin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Broker Associate Deborah Darwin Affiliation: Jun. 21, 2026
The rules are there for a specific reason. If we lessen the reporting, then it opens the door to another Enron. Why do you want to change this? The American people must hold people accountable. This is one way to do it. KEEP THE QUARTERLY ACCOUNTABILITY.

DEBBIE DARWIN
Arlington TX

Casey Olson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Casey Olson Affiliation: Jun. 21, 2026 All public companies must have public records of all Financials at all times, anything less is dishonest. Leaves to much room for unscrupulous activities.

Sent from Samsung Galaxy smartphone.
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Donald Green — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donald Green Affiliation: Jun. 21, 2026 If it isn't broke, don't fix it. Quarterly reporting has been working just fine for decades. The incremental cost savings by going to twice a year reporting will provide a tiny benefit to the bottom line of companies. It will also reduce investor transparency, not a good thing.

Sent from my iPhone

DVM 305.304.0439 Cynthia Sandhusen — Jun 21, 2026
Subject: S7-2026-15 From: DVM 305.304.0439 Cynthia Sandhusen Affiliation: Jun. 21, 2026 I believe in truth...and consequences!!! We need to return our GREAT country to its original ideals, the ones we were founded upon. We were founded as a Christian nation, based on Biblical concepts. Our founding documents were based on the principles found in the Bible. All states required a statement of Christian ✝ faith in order to run for public office.
The First Amendment states: Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof..."
The Establishment Clause: The government cannot establish an official state religion or favor one religion over another. It was referring to not allowing the establishment of a particular denomination being declared as a state's official denomination. They did not want it to be like England, which had established the Church of England as the official church in England. They wanted the freedom to choose whichever denomination to worship in as they felt led in their spirit.
We were founded on Biblical principles of honesty, truth, responsibility and ACCOUNTABILITY. God is a God, not only of love and mercy, but of JUSTICE. Our laws were based on these Christian principles. John Adams stated, "Our Constitution was made only for a moral and religious people. It

is wholly inadequate to the government of any other." It was NEVER INTENDED that the Christian principles be compromised, or we would RISK SEVERE CONSEQUENCES, the DOWNFALL OF OUR GREAT COUNTRY!
Although not all citizens are practicing Christians, the basis of our nation's principles are based on Biblical standards and MUST BE UPHELD in order to PRESERVE OUR COUNTRY'S HIGH ETHICS.
TRUTH, JUSTICE AND THE AMERICAN WAY may have been a cartoon hero concept, but this phrase makes a very important point! The USA needs to continue to function based on these concepts in order to maintain our nation's interests and INTEGRITY. The word INTEGRITY can function as both an adjective and a noun. And I intend both forms of speech apply to the word integrity here in this writing; both the quality of being honest, having strong moral principles, and consistently adhering to ethical standards. It originates from the Latin word integer, whuch just as in mathematics, means "whole" or "complete".
Someone with integrity acts in accordance with their values, or in this case must rise up to our country's elevated values, in order to keep within the law, even when no one is watching!!! Integrity has 3 Meanings
1) Moral Uprightness (Character)Having strong, unwavering moral and ethical principles. It means refusing to compromise our GREAT country's values, being honest in ALL dealings, and doing the right thing! Additionally, INTEGRITY means
2) Wholeness and Consistency (Alignment). The state of being complete and undivided. IN ORDER TO KEEP OUR COUNTRY INTACT AS A NATION we must be governed by high standards and principles! All individuals and companies must abide by these same standards. Words, beliefs, and actions perfectly align.
As a noun, 3) "structural integrity" of a building refers to stability and soundness. For the USA to remain stable we must strongly enforce the utmost standards of integrity in government and in business of any kind. Otherwise, we risk our nation falling apart. Chaos seems to be ruling in some aspects of our country, thinking especially of excesive amounts of fraud and insider trading. The standards of some people's character seems to be at all time low levels, if existent at all. Our government must thus STRICTLY ENFORCE expected high levels of integrity for personal standards, as well as ensure the integrity of the government and company's financial records. Otherwise the end result will potentially lead to the structural integrity of our Great nation faltering and (hopefully NOT) collapsing entirely.
With Sincere Concern,
Dr. Cynthia Sandhusen

DVM 305.304.0439 Cynthia Sandhusen — Jun 21, 2026
Subject: S7-2026-15 From: DVM 305.304.0439 Cynthia Sandhusen Affiliation: Jun. 21, 2026 I believe in truth...and consequences!!! We need to return our GREAT country to its original ideals, the ones we were founded upon. We were founded as a Christian nation, based on Biblical concepts. Our founding documents were based on the principles found in the Bible. All states required a statement of Christian ✝ faith in order to run for public office.
The First Amendment states: Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof..."
The Establishment Clause: The government cannot establish an official state religion or favor one religion over another. It was referring to not allowing the establishment of a particular denomination being declared as a state's official denomination. They did not want it to be like England, which had established the Church of England as the official church in England. They wanted the freedom to choose whichever denomination to worship in as they felt led in their spirit.
We were founded on Biblical principles of honesty, truth, responsibility and ACCOUNTABILITY. God is a God, not only of love and mercy, but of JUSTICE. Our laws were based on these Christian

principles. John Adams stated, "Our Constitution was made only for a moral and religious people. It is wholly inadequate to the government of any other." It was NEVER INTENDED that the Christian principles be compromised, or we would RISK SEVERE CONSEQUENCES, the DOWNFALL OF OUR GREAT COUNTRY!
Although not all citizens are practicing Christians, the basis of our nation's principles are based on Biblical standards and MUST BE UPHELD in order to PRESERVE OUR COUNTRY'S HIGH ETHICS.
TRUTH, JUSTICE AND THE AMERICAN WAY may have been a cartoon hero concept, but this phrase makes a very important point! The USA needs to continue to function based on these concepts in order to maintain our nation's interests and INTEGRITY. The word INTEGRITY can function as both an adjective and a noun. And I intend both forms of speech apply to the word integrity here in this writing; both the quality of being honest, having strong moral principles, and consistently adhering to ethical standards. It originates from the Latin word integer, whuch just as in mathematics, means "whole" or "complete".
Someone with integrity acts in accordance with their values, or in this case must rise up to our country's elevated values, in order to keep within the law, even when no one is watching!!! Integrity has 3 Meanings
1. Moral Uprightness (Character)Having strong, unwavering moral and ethical principles. It means refusing to compromise our GREAT country's values, being honest in ALL dealings, and doing the right thing! Additionally, as a noun, INTEGRITY means Wholeness and Consistency (Alignment). The state of being complete and undivided. IN ORDER TO KEEP OUR COUNTRY INTACT AS A NATION we must be governed by high standards and principles! All individuals and companies must abide by these same standards. Words, beliefs, and actions perfectly align.
As a noun, "structural integrity" of a building refers to stability and soundness. For the USA to remain stable we must strongly enforce the utmost standards of integrity in government and in business of any kind. Otherwise, we risk our nation falling apart. Chaos seems to be ruling in some aspects of our country, thinking especially of excesive amounts of fraud and insider trading. The standards of some people's character seems to be at all time low levels, if existent at all. Our government must thus STRICTLY ENFORCE expected high levels of integrity for personal standards, as well as ensure the integrity of the government and company's financial records.
Otherwise the end result will potentially lead to the structural integrity of our Great nation faltering and (hopefully NOT) collapsing entirely.
With Sincere Concern,
Dr. Cynthia Sandhusen

Jackie R. Curry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jackie R. Curry Affiliation: Jun. 21, 2026 Jackie Curry Operations Supervisor
Keep corporate quarterly reports. I am 67 and about to retire. I have worked hard for what I save as have so many others. We deserve to keep our savings and corporate America needs to be held responsible as they have since 1970.

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Jaime S Holladay-Collins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jaime S Holladay-Collins Affiliation: Jun. 21, 2026 I am a single mother who is heavily dependent on my stocks to hold their value or I will have zero retirement for myself and I dont know what I will do.
This is wrong. Stop hurting regular investors at the expense of billionaires.

Jamie Holladay-Collins
Senior Administrative Assistant
Office of Academic Affairs
Los Angeles Valley College
P: 818.947.2378
www.lavc.edu

Janis (janson@uidaho.edu) Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janis (janson@uidaho.edu) Johnson Affiliation: Jun. 21, 2026 No. Don’t do it.

Sent from my iPhone

Jr. Glenn Larkin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jr. Glenn Larkin Affiliation: Jun. 21, 2026 We should continue quarterly reporting as it appears to help both investors and our economy!

Sent from my iPhone

Kara Provost — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kara Provost Affiliation: Jun. 21, 2026 Attention: SEC

As a concerned American, regular voter, and active investor, I urge the SEC to do its job to keep citizens informed and keep financial markets as ethical and transparent as possible by maintaining quarterly reporting. This has been the standard for generations for a reason; we need financial regulations to keep U. S. financial systems working honestly and effectively. Please maintain this standard!

Thank you,

Kara Provost, PhD
Professor, Curry College,
Milton, MA

LaShawn Baxter — Jun 21, 2026
Subject: S7-2026-15 From: LaShawn Baxter Affiliation: Jun. 21, 2026 Unconscionable. Do the right thing.

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Lydia, N Kullman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lydia, N Kullman Affiliation: Jun. 21, 2026 If the retail investor is not valued enough for quarterly sunshine checks, I will be less likely to gamble on unverified newer companies without a longer proven history of fiscal competency and trust. Less information leads to increased bad faith. Maybe the government bond market sees a benefit from less corporate competition. Maybe the AI revolution could help everyone report monthly to increase competence and historical trust. American companies would be forced to compete against lazier global companies' public disclosures. We are not China.

Sincerely,

Lydia Kullman, MS, MLS (ASCP) cm
Robley Rex Veterans Administration Medical Center
Louisville, KY 40206

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M.D. BHBraun — Jun 21, 2026
Subject: S7-2026-15 Comments From: M.D. BHBraun Affiliation: Jun. 21, 2026 They're committing enough fraud as it is! Continue quarterly

Sent from my iPad

Susan E Zinner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan E Zinner Affiliation: Jun. 21, 2026 Dear Sir or Madam, Please keep the quarterly reporting obligation of companies. Changing this obligation hurts small investors and others and could encourage unethical or illegal activities.
Susan Zinner, College Professor

Sent from my iPhone

3coconno — Jun 21, 2026
Subject: S7-2026-15 Comment From: 3coconno Affiliation: Jun. 21, 2026 U.S. Citizen. Tired of companies, billionaires, etc being given special treatment. Clear the board. No, they are entitled to omit information so as to cheat us MORE.

502nancy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: 502nancy Affiliation: Jun. 21, 2026 Nancy Isaacson, retired Systems Analyst, relying on my investments. Keep reporting monthly!

A Hinson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: A Hinson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not enact unethical & immoral laws.

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a Huff — Jun 21, 2026
Subject: S7-2026-15 Comment From: a Huff Affiliation: Jun. 21, 2026 The American people need to know what is going on and not be left in the dark. We do not need to allow conditions to be in place that allow the possibility of more fraud! Transpareny should be the goal and keeping the people informed!

A O L — Jun 21, 2026
Subject: S7-2026-15 Comments From: A O L Affiliation: Jun. 21, 2026 Not a good ideal at all! Keep the quarterly reporting. Just whose idea was this & why?

A R Corkern — Jun 21, 2026
Subject: S7-2026-15 Comments From: A R Corkern Affiliation: Jun. 21, 2026 Keep it all honest and aboveboard!

Alice Corkern

A. E. fournet — Jun 21, 2026
Subject: S7-2026-15 Comment From: A. E. fournet Affiliation: Jun. 21, 2026 I want quarterly reporting, it is fair and right. If this law is enacted I will pul all my money out of the market to be safe.

A. Thomas — Jun 21, 2026
Subject: S7-2026-15 From: A. Thomas Affiliation: Jun. 21, 2026 This needs to stay in place. There’s no reason this should even be open for discussion.

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Aaron Covert — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Covert Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
quarterly reports are key tools to understand investors I believe this will hurt retail and the individual investors.

Aaron Higgins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Aaron Higgins Affiliation: Jun. 21, 2026 The quarterly report needs left alone. There already is too much time for companies to hide their bad news from investors. Don't change anything.

Aaron Mcintire — Jun 21, 2026
Subject: S7-2026-15 Comment From: Aaron Mcintire Affiliation: Jun. 21, 2026 Investing with due diligence requires timely information and absolute transparency. Reducing how frequently the public gets information introduces risks that common-sense regulation has successfully eliminated for decades.

Aaron Ziegler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Aaron Ziegler Affiliation: Jun. 21, 2026 Corporations have become more powerful, so quarterly reviews are the absolute minimum frequency that should ever be allowed.

Abby Ingraham — Jun 21, 2026
Subject: S7-2026-15 Comments From: Abby Ingraham Affiliation: Jun. 21, 2026 Do not eliminate quarterly reporting - we have enough problems trying to keep Wall Street honest and we need quarterly transparency!!!!

Get Outlook for Android

Abigail Bowling — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Abigail Bowling Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
May I get roblox money?

Abigail Gallagher — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Abigail Gallagher Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Upon hearing that you are proposing six month reports instead of quarterly is extremely concerning for numerous reasons. One, it will encourage fraud and insider trading. Two, it discourages investors like me- everyday people. We may not be rich, we may not be dazzling wallets like billionaire corporations; but we are trying to build our futures too. By relaxing accountability, you are directly contributing to the next Depression, the next Enron, the next Madoff scheme, the next Galleon Group. The reason for your creation was to guard against fraud, insider trading, and market abuse; and yet here you are proposing measures that will encourage the propagation of it. It is your duty to the American people to be the watchdogs, to hold everyone accountable, be they rich, famous, affluent; or be they every day Americans like myself. Please reconsider your duty and actions.

AC — Jun 21, 2026
Subject: S7-2026-15 Comments From: AC Affiliation: Jun. 21, 2026 We want transparency in the companies we invest in. We are taking our money out of US index funds for our retirement funds and placing them in index funds and sovereign wealth funds of countries We can trust, sadly that is not the US under the current criminal enterprise. More people are going to move their money out of the US if you do not reverse coarse

Sent from Proton Mail for Android.

Accountability — Jun 21, 2026
Subject: File No. S7-2026-15 From: Accountability Quarterly reporting provides more information, transparency, and accountability to all shareholder-owners and potential investors. Individual investors who otherwise have NO access to information will see an already unequal playing field get worse.

Account_Management Alert — Jun 21, 2026
Subject: S7-2026-15 Comments From: Account_Management Alert Affiliation: Jun. 21, 2026 No hiding actions for 6 months. We need quarterly results to keep track of our. investments.
Wendy Mizanin

Sent from AT&T Yahoo Mail on Android

Ace Williams — Jun 21, 2026
Subject: S7-2026-15 From: Ace Williams Affiliation: Jun. 21, 2026 We need maximum laws to prevent fraud from CEO's!

Ad Person — Jun 21, 2026
Subject: S7-2026-15 From: Ad Person Affiliation: Jun. 21, 2026 Who is protecting the Investor with this kind of garbage regulation's being proposed? Certainly not the SEC. Don't do this abominable thing.

Adam Gelles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Adam Gelles Affiliation: Jun. 21, 2026 That's bull **** and theft. Worse, you should be arrested for theft and jailed. Pathetic and if there is any loss that is not reported where it can do financial harm your companies will be held accountable including public scrutiny of the leaders and thieves. Go added and try tondonthisncsuse America will make sure you are all called out.

Horrible. What's wrong with you people!!!!

Adam Gelles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Adam Gelles Affiliation: Jun. 21, 2026 Keep quarterly to do right by all investors and not the greed of the arrogant thieves.

Adam Gelles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Adam Gelles Affiliation: Jun. 21, 2026 Keep it as it was intended. Don't pull the crap of greedy deplorable imbeciles looking to screw the middle class.

I would be proud to support doing it right so as to not do harm as the SEC seems to be pandering For their own gain. If they don't let's sue the hell out of them. And if this is Trump and Klan. Then definately push them all out including loosing their licenses! and all assets from this ridiculous fraud. Who was your motivator?

Adam Saleem — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Adam Saleem Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I need robux for avatar

Addi Goette — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Addi Goette Affiliation: Jun. 21, 2026 This seems like a very one sided decision already proven wrong in the past.

To the Securities and Exchange Commission:

Adela Myers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adela Myers Affiliation: Jun. 21, 2026 As an investor , I am extremely concerned about this potential change in requirements. I rely on my quarterly reports to provide me up to date information on my investments. It seems this is a very thinly veiled attempt to lessen stockholders ability to make informed decisions about their holdings and to allow transactions to literally "occur in the dark. " Ultimately, this reduces appropriate transparency to investors about where THEIR money is and what it is being used for.
I am not an expert on the fine details of market operations, but I am TOTALLY opposed to reduced information about the standing of mMY accounts, my monies, up to date information on the viability of my holdings, and any attempts allow secrecy about how MY money is being handled. This proposal is a slap in the face to all who have had at least, some faith in how our market functions for the average American. C'mon guys how greedy can you get?

Adele Alcocer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adele Alcocer Affiliation: Jun. 21, 2026 We need transparency

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Adele Butler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adele Butler Affiliation: Jun. 21, 2026 This reporting MUST be kept quarterly.
It will keep everyone honest & easier to follow for all investors.
It has been tried at every six months & not beneficial to investors.
There’s NO reason to change it.

Adele Butler, Retired
Diamondhead, Mississippi

Sent from my iPhone

Adele Myers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adele Myers Affiliation: Jun. 21, 2026 As an investor , I am extremely concerned about this potential change in requirements. I rely on my quarterly reports to provide me up to date information on my investments. It seems this is a very thinly veiled attempt to lessen stockholders ability to make informed decisions about their holdings and to allow transactions to literally "occur in the dark. " Ultimately, this reduces appropriate transparency to investors about where THEIR money is and what it is being used for.
I am not an expert on the fine details of market operations, but I am TOTALLY opposed to reduced information about the standing of mMY accounts, my monies, up to date information on the viability of my holdings, and any attempts allow secrecy about how MY money is being handled. This proposal is a slap in the face to all who have had at least, some faith in how our market functions for the average American. C'mon guys how greedy can you get?

Adena Bank Lees — Jun 21, 2026
Subject: S7-2026-15 From: Adena Bank Lees Affiliation: Jun. 21, 2026 Adena Hope Bank Author, Speaker, Consultant- Oro valley AZ

The trend to allow the wealthy elite to do whatever they want is totally unacceptable. I am someone who has worked hard since I was 12 years old to be able to support myself and my family. It is not acceptable to continue to have this corruption in our society. If you allow this to happen, you are complicit and allowing corruption, and the continued division between the very wealthy and the not. You will be allowing us to have landlords and surfs the way we did millennia ago. This is absolutely not OK. For me to have to work hard and pay my taxes every quarter and other people getting away with it is unacceptable.

Sent from my iPhone

Adlez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adlez Affiliation: Jun. 21, 2026 When has stealing from the people become so popular? Because that is what this present government has and continues to do without consequences. Stop this and all the madness that allows them to continue to steal from we the people.

Sent from my iPhone

Adrenia Barbour — Jun 21, 2026
Subject: S7-2026-15 Comments From: Adrenia Barbour Affiliation: Jun. 21, 2026 Stop cheating us aren't we being 💩 on enough?

Adria Mason — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Adria Mason Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You should be about transparency, not hiding information from the public. Absolutely not to this ridiculous proposal. The fact that you think this would fly in this age of information is utterly insane!!!!

Adrian Zvarych — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adrian Zvarych Affiliation: Jun. 21, 2026 Quarterly reporting is healthy for consumers. Do not change back to six month reporting.

Adrian Zvarych
Tarpon Springs FL

Adriana Bergstrom — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adriana Bergstrom Affiliation: Jun. 21, 2026 SEC should keep filings quarterly!! More transparency is better.

Adrienne Bennett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Adrienne Bennett Affiliation: Jun. 21, 2026 Fiduciary responsibility includes transparent and timely quarterly reporting to help assess the trajectory, stability, of companies.

Without this information, we would have fraud, waste, and abuse.

Sent from my iPhone

Aegina Aegina Barnes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Aegina Aegina Barnes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think billionaires have enough of an advantage without this new gift.

Agnes Plutino — Jun 21, 2026
Subject: S7-2026-15 Comment From: Agnes Plutino Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY! VERY IMPORTANT FOR ME TO KNOW WHAT'S GOING ON.

Aimee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Aimee Affiliation: Jun. 21, 2026 Quarterly reporting needs to be followed by all organizations. From nonprofits to for-profit companies. Changing the regulation to a biannual reporting creates less checks and balances, and also will increase opportunities for fraud.

Aimee Hicks, concerned citizen.

Sent from Proton Mail for iOS.

Aimee Allen — Jun 21, 2026
Subject: S7-2026-15 From: Aimee Allen Affiliation: Jun. 21, 2026 Dear SEC
The current regime has emphasized cracking down on fraud. Rolling back regulations is not consistent with this priority. Protect American investors from a repeat of Enron.
Aimee Allen, Corporate Buyer, Pennsylvania

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Sent with mail.com Mail app

Aimee Snell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Aimee Snell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: This can not happen. It will destroy any chance for people to be able to support themselves and the economy will tank as a result of yet another overreach of power by corporations.

Aixa E Rivera — Jun 21, 2026
Subject: S7-2026-15 Comments From: Aixa E Rivera Affiliation: Jun. 21, 2026 An Absolute and Resounding NO! We've already seen the many things that are done in the dark and behind closed doors in the quarterly reporting period. The thought of allowing a semi-annual reporting period Should give everyone nightmares! Imagine all the wrong that WILL be done with more time to swish, spin, and dry.
NO, is a complete sentence!

Sent from my iPhone

AJ — Jun 21, 2026
Subject: Comment on S7-2026-15 From: AJ Affiliation: Jun. 21, 2026 My name is Alex and I am a freelancer located in Salt Lake City, Utah. This issue is very disheartening because of the lack of oversight and controls these companies have gained in the last few years. Record profits and kickbacks to the c-suite executives should not lead to more leniency for companies who actively pursue any and every backdoor to avoid paying what they owe. Historically, less reporting has led to lower returns and more fraud. I am against the decision for less oversight of organizations that have proven time and time again that if given an inch, they will take a city. I am against the decision for removing the requirement of quarterly reporting and would question the financials of anyone in support of this change.

Al Hope — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Al Hope Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Personally I like to play it safe. And with interest rates falling flat for the past decade I have to get better at managing my retirement & current assets. Now you want to curb back on reports? Shame on you.
This isn't the same world my grand parents grew up in. And sadly we are back to where college doesn't always get you further. And to boot families working two jobs to make ends meet is becoming the norm. And now what, providing quarterly reports is too intensive? I want more not less. Because I have to school myself and make smarter financial decisions on trades just to keep my home through retirement. Do not come between me and publishing public company data

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Al Reyes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Al Reyes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more transparency not less! Do not change when companies have to report earnings. They are absolutely needed to know how a business is performing! You will hurt a lot of people if you do this change!

Alan Fisher — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alan Fisher Affiliation: Jun. 21, 2026 You're supposed to be working for us, not the corporations you regulate.

Alan B. Fisher
(504) 919-2770

Alan Ligertwood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alan Ligertwood Affiliation: Jun. 21, 2026 Why is there need for less transparency? In this day in age where things change so fast there should be more reporting, not less

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Alan Mitchell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alan Mitchell Affiliation: Jun. 21, 2026 The more frequent and consistent the reporting is the more honest it is. Reducing frequency increases opportunity for deception.

Sent from my iPhone

Alan Phillips — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alan Phillips Affiliation: Jun. 21, 2026 I'm Alan Phillips. I'm retired. Cutting down on financial report is selling out to oligarchs. Stand up for ordinary Americans!

Sent from my iPad

Alan Proctor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alan Proctor Affiliation: Jun. 21, 2026 Hey SEC, you're suppose to be there to protect investors from Enron, Madoff and other business frauds….but that takes honesty and values. Don't suck, do your job.
Alan

Sent from my iPhone

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alan surratt — Jun 21, 2026
Subject: S7-2026-15 Comments From: alan surratt Affiliation: Jun. 21, 2026 My name is Gilbert Surratt and I’m retired. I want quarterly reporting and I want it to stay that way. A lot of things can happen in six months, like fraud and mismanagement.

Alana Marzano — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Alana Marzano Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop.This is wrong on every level. Think about real people not the elotists

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Alana Marzano — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Alana Marzano Affiliation: Jun. 21, 2026 I'm 62 as of yesterday. Don't take my retirement savings away, I've earned them as a registered nurse since 1988. Before that I was a nurses aid and food service worker. I've worked hard my whole life. Don't let the corporations get away with this. There is already too much insider trading as it is. Don't make it easier for the thieves and money barons to hoard and hide more wealth

Sent from my iPhone

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alandmelody — Jun 21, 2026
Subject: S7-2026-15 Comment From: alandmelody Affiliation: Jun. 21, 2026 Keep it the same. Just because our president is a crook doesn't mean laws and rules dont apply to everyone.

Sent from my Galaxy

Albert Bodt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Albert Bodt Affiliation: Jun. 21, 2026 This is outragious! The SEC was established to serve the people, not the corporate class. Keep the quarterly reporting rule

Sent from Gmail Mobile

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albert H — Jun 21, 2026
Subject: S7-2026-15 Comments From: albert H Affiliation: Jun. 21, 2026 the need for timely updated company disclosures depends on lots of things and can be needed a lot for one company but less for another. but unfortunately we need a single common rule for all, that moves to being good enough for the majority of situations, and avoids the most problems. Quarterly has & does make the most sense. Semi annual is good for some, but allows too much malfeasance

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Albert Timm — Jun 21, 2026
Subject: S7-2026-15 Comment From: Albert Timm Affiliation: Jun. 21, 2026 Keep a good Thing a good Thing🇺🇸Was a Financial Planner back then and the honest hard workers were the losers.... Protect the 💥🇺🇸🇺🇸🇺🇸🇺🇸👍☝Public❤️‍🔥💥

Al Timm, LUTCF, CITRMS
TFM Benefit Group
414-807-2030
www.altimm01.com

Alden Jenks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alden Jenks Affiliation: Jun. 21, 2026 They are always at work finding ways to hide their mischief

Sent from my iPhone

Alejandra Sinay — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Alejandra Sinay Affiliation: Jun. 21, 2026 Hello.

My name is Alejandra Sinay. I am a resident of Altadena, California, so life is currently already hard enough (ref. Eaton Wildfire). In addition, I am a single mother on a teacher's salary, hoping to retire in the next few years.

If my investment portfolios become a playground for SEC experimentation, I will not be able to enjoy a full retirement on my rightfully earned and carefully grown pension.

We Americans have been put through the wringer in the past few maga-tainted years and we don't need any more of this corrupt disadministration. Transparency is key. Keep the reporting QUARTERLY.

Alejandro Franzuela — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alejandro Franzuela Affiliation: Jun. 21, 2026 Alejandro Franzuela
General Warehouse Worker

This matters to me because this affects everyone. Most especially, people who aren't insiders or have direct financial influence over a public company, aka regular folks. At least with quarterly reporting, we can keep companies more honest and accountable.

Alex — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Alex Affiliation: Jun. 21, 2026 My name is Alexander Miskell. I am a commercial pilot in Cleveland, OH. I am extremely concerned about the SEC's idea to only have companies report earnings twice a year, rather than quarterly.

History is the best indicator as to the success of something or, in this case the economic disaster. In 1955 when companies were only required to report twice a year, the stock market fell heavily for 15 years straight. Almost every American relies on a successful and reliable stock market for their retirement. If suddenly this market crashes, we will see the country enter into one of the worst economic positions our country has ever been in.

Please, reconsider this decision to eliminate quarterly reporting. Listen to the voices of the American people. Don't let corporate greed muffle our voices and cause extreme harm to our amazing country!

Alexander Miskell

Alex Cole — Jun 21, 2026
Subject: File No. S7-2026-15 From: Alex Cole Please keep the quarterly reporting requirement for public companies. Eliminating quarterly reports is a solution in search of a problem that will ultimately create a problem. It will reduce the visibility of the average American into a company's activities and results. This will advantage large Wall Street firms that can pay for fancy research services (channel checks, etc.). There's also little evidence that this works or saves companies money; that is why it was a total failure in the UK. It's also a myth that companies think short term. The best ones think long term and have been rewarded by the market accordingly. Please do not change Rule S7-2026-15 and keep the quarterly reporting requirement.

Alex Howell — Jun 21, 2026
Subject: S7-2026-15 From: Alex Howell Affiliation: Jun. 21, 2026 To whom it may concern:

My name is Margaret Howell. I am a registered Republican in Ohio and would like to share my thoughts on reduced quarterly reporting… ENRON!!! Have we forgotten what happened at Enron? Have we forgotten why we began requiring quarterly reporting.

Let me follow that up with two other prominent thoughts this brings to mind… COVID and screwworms. This administration (and Trump's first administration) seems to be unaware of history and why we spend money on preventative measures. They keep getting rid of preventative measures and we keep suffering the consequences.

Don’t do it again - don’t forget why Sarbanes-Oxley was passed. Don’t undo regulations that work to prevent fraud. We are well aware of Trump’s 34 felony counts of fraud and that he believes committing fraud is “smart”, not criminal. Just as we are well aware of the many fraudsters Trump has pardoned* - stealing away the restitution their victims so desperately needed. Please consider “we the people” instead of wealthy CEOs and CFOs when thinking about reducing regulations.

PARTIAL LIST OF
FRAUDS PARDONED BY TRUMP
(DEBT CANCELED)
Recipient - Amount
Ross Ulbricht $183,961,921.00
Devon Archer $43,427,436.00
HDR Global Trading Ltd. $100,000,000.00
Benjamin Delo $10,000,000.00
Arthur Hayes $10,000,000.00
Samuel Reed $10,000,000.00
Gregory Dwyer $150,000.00
Trevor Milton $660,880,000.00
Trevor Milton $15,174,698.70
Jason Galanis $37,032,337.43
Jason Galanis $43,785,176.00
Ozy Media, Inc. $36,769,153.97
Carlos Watson $36,769,153.97
Michele Fiore $70,000.00
Paul Walczak $4,381,265.76
James T. Callahan $315,000.00
Julie Chrisley $4,740,645.04
Todd Chrisley $17,270,741.57
Lawrence Duran $87,533,863.46
Imaad Shah Zuberi $15,705,080.11
Imaad Shah Zuberi $1,750,000.00
Marian Morgan $19,958,995.00
Charles Overton Scott $500,000.00
John Rowland $117,000
Alexander Sittenfeld $40,000.00
Jeremy Hutchinson $224,497.10
Jeremy Hutchinson $131,038.00
Philip Esformes $1,300,000,000
Judith Negron $205,000,000
Joseph Schwartz $39,000,000
Salomon Melgen $42,000,000
David Gentile $15,500,000
Terren Peizer $17,200,000
Robert Harshbarger Jr. $848,000
Aimee Bock $250,000,000

Sent from my iPhone

Alex Madison — Jun 21, 2026

Subject: S7-2026-15 From: Alex Madison Affiliation: Jun. 21, 2026 Of course, now is the time to make it easier to be a criminal. We're watching you. You're giving us more work to undo. However, you have an opportunity to not do this. Take this opportunity to do the right thing.

Alex Madison

Sent from my iPhone

Alex Wolleben — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Alex Wolleben Affiliation: Jun. 21, 2026 There is no reason to revert back to allowing companies to report their earnings only twice a year. The quarterly reporting has a worked for years and has a proven tack record. Also, all of the companies are currently geared to report quarterly, switching to reporting only twice a year require major changes to how companies keep their books. More insight to a companies performance allows for wiser and safer investing.

Alexander Nein — Jun 21, 2026
Subject: S7-2026-15 From: Alexander Nein Affiliation: Jun. 21, 2026 The public deserves accurate and reliable information from publicly traded companies. The current rules do exactly that. DO NOT CHANGE THE REPORTING REGULATIONS! Our retirement and investment decisions and portfolios need this information

A G Nein
615-400-9090

Alexander Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alexander Williams Affiliation: Jun. 21, 2026 This is a bad idea. We already know.

Alexia Hamilton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alexia Hamilton Affiliation: Jun. 21, 2026 Don't matter what I say, y'all gonna do whatever the H3LL y'all wanna do. Oversight is to safeguard the people, but if you don't care about the people, which is this present administration, then what will me saying you should do your JOB mean. This is the laziest administration I have ever seen in my life. Y'all want us to work like dogs, while you do just enough to claim you have a job. REPLACE THESE FOOLS

Alexia Hamilton

Alfred Allgood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alfred Allgood Affiliation: Jun. 21, 2026 Alfred, CX manager. This whole idea sounds preposterous. It appears to be very sinister and corrupt. More disclosures are needed not less.

Al Allgood
845-537-0078

Alfred Hinshaw — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alfred Hinshaw Affiliation: Jun. 21, 2026 Why fix something that's not broken.? I don't know what it is that these things have a way of affecting everyone including the ones who want to change things just because. It's not a good idea whatsoever.

Alfred Young — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alfred Young Affiliation: Jun. 21, 2026 Alfred Young, Retired , investments.
I feel the current system maintains a more open view for the public to determine investments and Companies worth!
It provides better honesty in the system. Six months is to long for investors to provide clarity of the Company worth!

Alice Barnes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alice Barnes Affiliation: Jun. 21, 2026 Are you trying to ruin the retirees?! Stop this now!

Sent from my iPhone

Alice Bowron — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Alice Bowron Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The Grift is EVERYWHERE and it's destroying our lives.

Alice Dontanville — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alice Dontanville Affiliation: Jun. 21, 2026 Quarterly reporting is necessary to prevent another Enron. Please don’t make this corrupt change.

Sent from my iPhone

Alice Hixson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alice Hixson Affiliation: Jun. 21, 2026 Please do not change reporting. This is important to me as a retiree with most of my income stemming from investment

Yahoo Mail: Search, Organize, Conquer

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alice johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: alice johnson Affiliation: Jun. 21, 2026 Alice Johnson. Retired I need to know quarterly how my investments are doing before I find out I have lost half of my retirement earnings.

Yahoo Mail: Search, Organize, Conquer

Alice Keyes — Jun 21, 2026
Subject: S7-2026-15 From: Alice Keyes Affiliation: Jun. 21, 2026 Corporate CEOs need to be held to account MORE, not less. They are too greedy to be trusted.

Alice Klein — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alice Klein Affiliation: Jun. 21, 2026 Yes, please don't let public companies off the hook of transparency!!

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alice m Mendeke — Jun 21, 2026
Subject: S7-2026-15 Comment From: alice m Mendeke Affiliation: Jun. 21, 2026 Quarterly accounting of our
Money.

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alice m Mendeke — Jun 21, 2026
Subject: S7-2026-15 From: alice m Mendeke Affiliation: Jun. 21, 2026 Accountability

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Alice Philbrick Potenza — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alice Philbrick Potenza Affiliation: Jun. 21, 2026 Quarterly reports provide the lifeblood of transparency. Allowing companies to switch to twice-yearly reports creates unnecessary information gaps and makes it harder for you to track the performance of your investments. This is unfair!!! Keep them quarterly

Alice Potenza

Alice Timmins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Alice Timmins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency in the form of quarterly reports is vital to my investments and the decisions I make about said property. Investments that I make are my informed property.
Continue requiring quarterly reports so that I can continue to invest with the knowledge I need to be

a responsible shareholder.

Alison Harris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Alison Harris Affiliation: Jun. 21, 2026 Quaterly! Keep it that way!

Sent from my iPhone

Alison Ryan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Alison Ryan Affiliation: Jun. 21, 2026 to the Securities and Exchange Commission:
Keep the current quarterly reporting!

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alison sirak — Jun 21, 2026
Subject: Comment on S7-2026-15 From: alison sirak Affiliation: Jun. 21, 2026 Alison Sirak I am in North Fort Myers, Florida. I work part-time at the movie theater. We need quarterly reporting so that the public does not have to fear for their life's earnings and their
savings. It's so hard to get along now, especially when no one offers pensions anymore. People are already struggling to make ends meet to lose a third or half of their net worth is unacceptable. This thinking of going back to the 1950s is kind of like where
everything is headed because of all the laws that are changing. If you don't want people on the streets worse than it is now. We can't house the unhoused. We can't feed the poor the children. We have so many unwanted births now because of the supreme Court.
People need to try and live and make a book without worrying about the SEC ruining our lives. Quarterly reporting is what we want and what we need. We will accept no less. Thank you for listening to my comment. I hope that it helps to sway your decision, but
again, we need quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Alita Marshall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alita Marshall Affiliation: Jun. 21, 2026 I rely on quarterly financial reporting to make financial decisions and gain understanding of management’s plans and direction. Please retain this responsible financial practice.

Best regards,
Alita Marshall

Alithea Kundanis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Alithea Kundanis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Publicly traded companies need to share information with the public. It's obvious. Why invest in a company keeping secrets?

Aliza Earnshaw — Jun 21, 2026
Subject: S7-2026-15 Comments From: Aliza Earnshaw Affiliation: Jun. 21, 2026 To the SEC commissioners,

Quarterly reporting is really the bare minimum that public companies owe to their shareholders. Lengthening the reporting period to every six months means companies will be able to hide uncomfortable facts from shareholders for longer, allowing insiders to sell strategically and leave ordinary shareholders holding the bag. It’s wrong and everyone knows it.

Thank you for listening,
Aliza Earnshaw
Former business reporter specializing in publicly traded companies

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alkellygleason — Jun 21, 2026
Subject: S7-2026-15 Comment From: alkellygleason Affiliation: Jun. 21, 2026 Keep it Quarterly. Deregulating the financial reporting encourages work arounds and illegal practices.

A Concerned American

Sent from my Galaxy

Allen Ward — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Allen Ward Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please Maintain the requirement for publicly traded companies to report quarterly every three months and do not change to six reporting requirements. As an individual investor, it's critical that I have as much current information as possible in making my decisions. Thank you for your consideration..

Allie Tossberg — Jun 21, 2026
Subject: S7-2026-15 Comments From: Allie Tossberg Affiliation: Jun. 21, 2026 The quarterly

reporting rule was created for a reason. If a company is faltering shareholders should know sooner rather than later. Keep politics out of good business practices.

Allie Tossberg
Hamilton MT

Allison Gold — Jun 21, 2026
Subject: S7-2026-15 Comments From: Allison Gold Affiliation: Jun. 21, 2026 I want to know what companies are doing quarterly so I can make decisions about MY MONEY!
Allison Gold
Social worker

Please excuse any errors due to autocorrect

Allison Raduziner — Jun 21, 2026
Subject: S7-2026-15 From: Allison Raduziner Affiliation: Jun. 21, 2026 Do not change the frequency of signatures. The ability to steal, confuse, and rape the American people via Enron type evil helped lead to my stepson's death.
When you take the accountability away, you ruin multiple lives. He has a bright 21 year old son.
Keep the reporting quarterly to continue to protect America.

Allison Raduziner,
Pilchuck Business Consulting
425-299-6231

Sent from my iPhone. Please forgive exuberant assumed spellings by my phone!

Allison Sanchez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Allison Sanchez Affiliation: Jun. 21, 2026 Exchange Commission:To the Securities and Exchange Commission: I am opposed to the elimination of quarterly reporting of publically trading companies. It would harm private investigators and reduce the availability of information for informed trading at the novice level while further enriching insiders and those already wealthy. It is anti-opportunity and therefore against the spirit of this great nation.

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allyn the Griz — Jun 21, 2026
Subject: S7-2026-15 From: allyn the Griz Affiliation: Jun. 21, 2026 Don't pander to THEIR lobbyist money.

They are in charge of the Money.
Let them work for the 250,000,000 (million) annual salary while the the rest of uS tax payers are left

working
for less than 40,000 (thousand) a year with no sea yacht.

WHY???

Stop making it easy for Sleasy and Criminal Mind Set ;

Let the CEOs sign and be responsible for the quarterly financial statements.

I've seen that before...

"ENRON
is MORON".

Protect the country You Represent from the criminal and monetary greedy mindset.

There are other things to focus on.

Thank You for Your attention to this matter.

Where as:
Somethings are left better off left alone.

Yous
in Christ. Allen Grisley.

Yahoo Mail: Search, Organize, Conquer

Althea Myers — Jun 21, 2026
Subject: S7-2026-15 From: Althea Myers Affiliation: Jun. 21, 2026 Keep SEC reporting quarterly.
Ralph Myers, former small business owner
TN

AlySan — Jun 21, 2026
Subject: S7-2026-15 Comment From: AlySan Affiliation: Jun. 21, 2026 Everything the Trump administration does is to make the corporations and the wealthy wealthier while bringing down the middle class. Laws are laws for a reason and he is creating new one that will allow him and his friends to cheat so they can money grab.
This entire administration is crooked, starting with the head of the snake, Trump.

Keep our country free and fair to all.

Aly G

Alyson Roberts — Jun 21, 2026
Subject: S7-2026-15 From: Alyson Roberts Affiliation: Jun. 21, 2026 Alyson Roberts, IT Director, NYC. For the average working person in the United States that has the majority of their retirement savings in tested in the stock market as both and individual and through their co.pany retirement savings accounts allowing less transparency in reporting will allow for more mismanagement with less accountability. This will hurt the little guy much more than the millionaires and billionaires who invest. This is another way to increase the wealth gap in this country try and that should not be permitted.

Respectfully
Alyson Roberts

Alyssa Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alyssa Anderson Affiliation: Jun. 21, 2026 Do not turn this into a 6 month reporting. The reporting should be every 3 months at a minimum, or even better, monthly reporting. We have a duty to each other to keep companies and markets accountable with reporting accurately and often.

Alyssa Kordecki & Tamara Reese — Jun 21, 2026
Subject: S7-2026-15 Comment From: Alyssa Kordecki & Tamara Reese Affiliation: Jun. 21, 2026 Public companies absolutely should NOT be allowed to keep ANYTHING private. Insane behavior. Do better.

Amanda Babineau — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amanda Babineau Affiliation: Jun. 21, 2026 No this is not ok. We will lose so much whilst they gain with our money and investments. NO To 6 months. That’s illegal and wrong.

Sent from my iPhone

Amanda Carlin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Carlin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not allow the discontinuation of quarterly reporting. Investors have a right to know what's going on.

Amanda Rodriguez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amanda Rodriguez Affiliation: Jun. 21, 2026 My name is Amanda Rodriguez. I am a registered behavior technician. Leave things the way they are. Six months is outrageous. Keep the reporting quarterly. Do not Enforce this ridiculous six month reporting requirement.

Sent from my iPhone

Amanda Smith — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Amanda Smith Affiliation: Jun. 21, 2026 Dear Secretary,

I am writing to express my strong opposition to the SEC's proposal under File Number S7-2026-15, which would allow public companies to reduce their financial disclosures from quarterly to bi-annually. As an individual investor, I believe this change would actively harm the transparency, fairness, and overall health of the American financial markets.
The SEC previously experimented with semi-annual reporting between 1955 and 1970. That 15-year period proved that less transparency stifles market vitality; it correlated with stagnation in the Dow Jones Index, suppressed valuations, and lower returns for everyday investors. The Commission correctly corrected course in 1970, noting that "the trading markets should have the benefit of quarterly financial information" (Release No. 34-8683). Reversing this 56-year standard of transparency would be a severe step backward.
There are several critical reasons why reducing reporting frequency is a mistake:
1. Widening the Insider's Edge: A six-month blackout window heavily penalizes the public. Institutional insiders and corporate executives do not rely solely on public filings to gauge a company's health—ordinary retail investors do. Leaving the public in the dark for half a year directly increases informational asymmetry.
2. Sharper Market Shocks: When corporate performance or bad news is allowed to build for up to six months before a public disclosure, the resulting data drops will trigger much steeper surprises and sharper, more volatile sell-offs than the gradual course corrections allowed by quarterly updates.
3. Reduced Liquidity and Higher Cost of Capital: International data supports that quarterly markets trade at a premium. When European companies historically moved to semi-annual models, they saw their trading liquidity dry up. Decades of economic research consistently show that frequent, predictable reporting lowers a company's cost of capital and supports healthier market valuations.
4. The Myth of Short-Termism: Proponents often claim quarterly reporting forces corporate myopia (short-term thinking). However, the United States built the most robust, valuable stock market on Earth while adhering to a strict quarterly schedule. Prominent market figures, including Warren Buffett, have consistently favored maintaining quarterly hard figures while pushing back on short-term guidance forecasts—a crucial distinction the current proposal misses.
Accurate, timely information is the lifeblood of our financial ecosystem. Forcing everyday investors to operate with half the information would damage retail confidence and risk compressing market multiples, directly threatening the retirement and life savings of millions of Americans.

I urge the Commission to reject File No. S7-2026-15 and protect the quarterly transparency framework that has powered the U.S. markets for over half a century.

Thank you for your time and consideration of my comments.

Sincerely,
Amanda Smith, M.S.
Carlsbad, CA

Amber Bartlein — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amber Bartlein Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quartley reporting allows the average person to better watch the markets, make informed investing decisions, and keep my hard earned money in my pocket and at my discretion. Changing to mid year model, reverting back to a model from the 1950s, denies me ready access to information I need to make those informed decisions, and once again gives corporate insiders an advantage over everyday people. These practices have got you stop hurting the average American investor! Do not revert to twice a year reporting, and continue to maintain quarterly reporting as is.

Sincerely,
Amber Bartlein

Amber Egan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Amber Egan Affiliation: Jun. 21, 2026 Absolutely no change! The rule is there for a reason. Personally I think more accountability is needed not less. Monthly signatures would be better.

Sent from my iPhone

Amber Evans — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amber Evans Affiliation: Jun. 21, 2026 Market is too volatile for revisions proposed

Sincerely,
Amber
Sent from iPhone – please excuse any mistranslations, lack of capitalization, and other grammar errors.

Amber Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Amber Johnson Affiliation: Jun. 21, 2026 Amber Johnson, small business owner. When has less oversight and transparency been a good thing?!?! Keep the quarterly reporting.

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amclake — Jun 21, 2026
Subject: S7-2026-15 Comments From: amclake Affiliation: Jun. 21, 2026 Arlene Lake, MBA retired
This matters because I am retired and invested in the stock market. We've already seen how ptices rise w
ithout real corporation and regulatory responsibilities. Make companies accountable.
Regards

Arlene M Lake

Sent from my Galaxy

Amelia Darden — Jun 21, 2026
Subject: S7-2026-15 Comments From: Amelia Darden Affiliation: Jun. 21, 2026 If I am invested in a company, I would like to know how it’s doing, regardless of whether it’s good or bad. Pretty simple. It seems to me like They think ****s about to really hit the fan as far as the economy goes, and this is just their latest attempt yet to keep the American populace in the dark. Shame on you.

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ammaynard2003 — Jun 21, 2026
Subject: S7-2026-15 Comment From: ammaynard2003 Affiliation: Jun. 21, 2026 My name is Aline. I am a former AVP in a foreign bank in the US. I have worked with the IRS, state banking authorities and other government agencues for decades. This measure is not advantageous to the small investor, and before you scoff that no one wants small investors, let me remind you that they are the driving force behind most innovations. I strongly support keeping the quarterly reporting requirements as is!

Amy Blair — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Blair Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm incensed that you would even. Insider lengthening the time between public reporting by publicly traded companies. This willl allow companies greater ease in hiding financial problems. It will advantage insiders who will have more time to beat out other investors in buying and selling. What in the world would make any thinking person believe that corporations need less oversight? Most Americans already don't trust them to operate with integrity. If you're trying to move even more wealth from the bottom 99% to the top 1% of the population, this would be a great step. DO NOT DO THIS!

Amy Dembosky — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Dembosky Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This will be horrible for investors and the overall economy. It will probably make investors more cautious before investing in new companies or even young companies and new technology. These companies provide the information to their boards and have been required to report quarterly. Why

change now? It's not a hardship on them. Keep the reporting quarterly!

Amy Hallinan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amy Hallinan Affiliation: Jun. 21, 2026 This move continues to put more wealth and power in fewer hands which WILL lead to a revolution or civil war. History is clear about this. Prepare for more Luigi Mangiones. The pitchforks and torches are coming.

Sent from my iPhone

Amy Kussmann — Jun 21, 2026
Subject: S7-2026-15 From: Amy Kussmann Affiliation: Jun. 21, 2026 There is no legitimate reason for rolling back these laws. This only benefits those wo want to defraud the American people.

Amy Laskey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Laskey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Lack of adequate reporting is not fair to any consumer regardless of status. Quarterly reporting allows a front facing view to financial markets. Without it how is there a guarantee of a healthy market?

Amy McCaffery — Jun 21, 2026
Subject: File No. S7-2026-15 From: Amy McCaffery I strongly object to any reduction in current reporting requirements. Investors are due full AND TIMELY accountability from corporations. The current requirements are effective guardrails that help protect everyone, including hard working Americans like me who show trust in these corporations by investing our hard earned dollars to help them succeed. Do not lose sight of the importance of the small investors. In return for my money, I expect accountability, transparency, best practices and full compliance with the laws and regulations. The proposed rule change does not help assure compliance. For these reasons I strongly object to reducing reporting requirements.

Amy Panzer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Panzer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We demand quarterly reporting so that we're better able to determine what corporations are doing and how our money is best invested.

Amy Schwantes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Amy Schwantes Affiliation: Jun. 21, 2026 Investors and company decision makers deserve good timely information to make informed decisions about their investments. DO NOT MAKE THIS CHANGE!

Amy Speight — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amy Speight Affiliation: Jun. 21, 2026 I think a formal probe into the people behind this proposal would be quite telling. The only reason to do away with quarterly reports is to make it easier to hide wrongdoings that hurt everyday investors. Please don't break these guardrails that Enron execs showed us were necessary.

Amy Welch — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Welch Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Absolutely no on this! No to corporations getting away with more corruptions.

Amy Young-Buckler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Amy Young-Buckler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The proposal to only have companies report to shareholders and stakeholders every six months is a terrible idea. In order to properly manage our investments, we need detailed reporting quarterly. To make better decisions, we actually need MORE reporting, not less!
Amy Young-Buckler

Amy.K.Jennings — Jun 21, 2026
Subject: S7-2026-15 Comment From: Amy.K.Jennings Affiliation: Jun. 21, 2026 Stop the hiding of fraud, this would only allow more fraud!

Amy Jennings

Ana Goldwich — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ana Goldwich Affiliation: Jun. 21, 2026 Leave the reporting alone! American retirees can't afford to lose more money! Ana, paralegal from Florida. Close to retirement.

Ana Hallstrom — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ana Hallstrom Affiliation: Jun. 21, 2026 Subject: Input on Quarterly Reporting Requirement Dear [Recipient's Name], I appreciate the opportunity to share my perspective on the matter. My name is Ana Mansfield-Hallstrom, and I have a background as a former Manager at Microsoft and schoolteacher, now retired. In my opinion, I believe that the SEC should maintain the practice of quarterly reporting. Having access to more comprehensive information enables us to make well-informed decisions. If the financial markets expect continuous investor engagement, providing quarterly reports and guidance facilitates smoother decision-making

processes for individual investors. Therefore, I see value in retaining the current reporting frequency rather than reverting to the 1955 rule. Thank you for considering my input. Best regards, Ana Mansfield-Hallstrom

Yahoo Mail: Search, Organize, Conquer

Anand Kancherla — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anand Kancherla Affiliation: Jun. 21, 2026 Quarterly reporting is the bare minimum. Any longer and we give the company time to gut all the assets and leave it to rot. Anand Kancherla. Anesthesiologist.

Anderson Partin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anderson Partin Affiliation: Jun. 21, 2026 Stop all this fraud going on 😡😡😡😡😡

ANDI FOTI — Jun 21, 2026
Subject: S7-2026-15 Comment From: ANDI FOTI Affiliation: Jun. 21, 2026 I want it to stay quarterly. Please do not change this policy.

Sent from AT&T Yahoo Mail on Android

Andie Rathbone — Jun 21, 2026
Subject: S7-2026-15 From: Andie Rathbone Affiliation: Jun. 21, 2026 Enough of these giveaways to big business. I remember how the executives of Enron ruined the lives of thousands of people while they walked away with millions.

Here’s what’s wrong with your proposal
1) certified filings would fall from four a year to two, and you rely on that executive sign-off, (2) 8-Ks and press releases carry no certification and no auditor review, so they can't substitute, (3) the SEC itself asks how to patch the 8-K gap, which is the agency admitting the replacement is weaker, so the answer is withdrawal, not a patch, and (4) these safeguards were written after Enron for a reason, and the SEC should explain what has changed.

Start policing corporations instead of enabling corruption.

Andrea Rathbone
St Louis, MO

Sent from my iPad

Andre Moncivais — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Andre Moncivais Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The Information removed from this legislation de-powers the public and consumers from their own freedoms to make the most informed decisions and to be as secure as possible in their investments. This will hurt the economy and investment from within and our country and abroad. Please do not proceed with this policy.

André Rivers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: André Rivers Affiliation: Jun. 21, 2026 Keep it.

André Rivers
Berkeley, CA

Andrea Hillman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Hillman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do NOT limit the sharing of information about quarterly happenings with our stocks! Having quarterly newsletters, updates, and information helps us "smaller investors" make decisions and stay involved and solvent. We do not have HUGE purses nor inside connections to help us retain our hard earned stability. STOP believing the LIES that EVERYONE is willing to follow the MADMAN in the large white colored house. Stand up for moral and fiscal accountability and KEEP the quarterly disclosures of information. History will reveal weak hearted and unprincipaled accomplises. Don't DO this! Or be forever painted in your own stripes.

Andrea Kerin — Jun 21, 2026
Subject: S7-2026-15 From: Andrea Kerin Affiliation: Jun. 21, 2026 I want info. I want quarterly.

Sent from my iPhone. Please excuse auto correct!

Andrea Oman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Andrea Oman Affiliation: Jun. 21, 2026 We need quarterly reports with out them it’s hard to see trends

Sent from my iPhone

Andrea Patti — Jun 21, 2026
Subject: S7-2026-15 Comment From: Andrea Patti Affiliation: Jun. 21, 2026 This should not be

allowed. Public records should be quarterly for the good of all investors. Andrea Patti Insurance Underwriter

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Andrea Soukup — Jun 21, 2026
Subject: S7-2026-15 Comments From: Andrea Soukup Affiliation: Jun. 21, 2026 Quarterly because it works best. Less room for rannygazoo.

Sent from my iPhone

Andrea Weatherford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Weatherford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: stop corruption, don't make it easier for it to happen. Reporting must be timely and available to all.

Andreena Harriman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andreena Harriman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
there needs to be more oversight not less related to corporate disclosures. This rule change would make markets more volatile and will harm many. Do not enact this rule. Work to strengthen ethics, disclosures and close loopholes related to short sales and insider trading.

Andrew and LENNIE Saunders — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrew and LENNIE Saunders Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:THAT WOULD CAUSE MORE CHEATING AND LYING IN THEIR PERSONAL TRADING AND MAKING MONEY ON THE OTHER END AS NOT TO DECLARE IT AND NOT PAY THE CORRECT AMOUNT OF TAXES !

Andrew Collins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Andrew Collins Affiliation: Jun. 21, 2026 We need to know what’s going on and quarterly reporting is essential to that!

Sent from my iPhone

Andrew Conner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Conner Affiliation: Jun. 21, 2026 To the

Securities and Exchange Commission:
As a retail investor, ruling in favor of this jeopardizes the profitability of investing for the little guy (me and many others). It almost incentivizes insider trading, as well as conversations behind closed doors. When this happens the market becomes moreso unfair and unstable than it already is. Companies and private equity are catered to enough in the market, and this ruling caters to them even more. When information is hidden from retaioinvestors it not only closes doors for the little guy, but also makes it harder for him to not eat the loses big business should have taken, but did not. "Insider trading," is looked at as if it does not happen but we all know it does, and ruling this way will just perpetuate a problem that has yet to be addressed and resolved. Also, in this economy the only way to keep up with consumer inflation is by investing- rising energy, housing, and food costs are what is dragging the already non existent middle class down and fueling the K-shaped economy. The only way to keep up, with general inflation being 3% but consumer inflation being 9%, is by investing. How is one supposed to keep up with whales in the market, that close a play earlier than i would have due to insider information, thus swinging the price point evermore in their direction? I am tired of paying for big business's extortion on prices, and paying more in taxes so that they do not- please do not make me have to compensate on the market as well. It is unnecessary, unfair, and in need of a deep check. Remove Citizens United to remove their influence on our government, and a ruling like this would never have made it to this point. It is disgraceful it has. It honestly feels as if things are passed or presented to see if people oppose it or not, and if a majority of people stay silent you feel it is ok, when it is not. Please rule in favor of the people, of the middle class, of the ones who built this country- and not in favor of the ones who pretend to run the building. You guys represent citizens before companies, please rule like it.

Andrew Eibl — Jun 21, 2026
Subject: S7-2026-15 From: Andrew Eibl Affiliation: Jun. 21, 2026 Andrew Eibl, SSA, Arizona. This matters to me since my retirement is connected to the financial management of these companies.

Andrew Roder — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Roder Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: do better. It's bananas that you guys would allow publicly traded companies to not report what's going on within them. By heading vital information from the consumer investor, you leave all of the power with the Insiders.
taking actual stand and helped consumer traders.
Don't be the bootlickers that this administration is made of.

Andrew Tarnas-Raskin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Tarnas-Raskin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reducing reporting would be a distinct detriment to individual investors like myself and a growing population of young Americans. Please work on behalf of the next generation of Americans.

Consider taking proposals on improving existing reporting at the current frequency rather than reducing public company accountability and visibility.
Or better yet, work toward live, persistent reporting. The people own a part of these companies, they should have visibility into them.

Andrew Williams — Jun 21, 2026
Subject: S7-2026-15 Comment From: Andrew Williams Affiliation: Jun. 21, 2026 I want and need to keep the reports QUARTERLY and am 100% aware of the benefits of this process. I am a small business owner in the retirement age bracket and need to be aware of how my investments are doing more often than semi-annually. Thank you
Andrew M Williams
Texas

Sent from my iPhone

Andria Senini — Jun 21, 2026
Subject: S7-2026-15 Comment From: Andria Senini Affiliation: Jun. 21, 2026 Easing the requirement for accountability serves no ethical purpose. Because quarterly reporting works to hold CEO's to a high level of integrity and transparency, it is working just fine as it is and there is no logical or honest justification for changing this policy.
Andria Senini
Manufacturer, Retired

Sent from my iPhone

Andy Chrome — Jun 21, 2026
Subject: S7-2026-15 Comments From: Andy Chrome Affiliation: Jun. 21, 2026 The SEC too long been a partner in crime with the power companies... robbing the hard working people. They pay off both political parties every election to continue the theft. Do not make it easier for them to sneak past us. Hold all parties accountable.

Andy Deacon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Andy Deacon Affiliation: Jun. 21, 2026 Along with keeping quarterly reporting also include all lobbyists and political affiliation with donations.

Sent from my iPhone

Andy Petrelli — Jun 21, 2026
Subject: S7-2026-15 Comments From: Andy Petrelli Affiliation: Jun. 21, 2026 As a semi-retired person who relies on investing for myself, and also aids in managing my elderly father's accounts, I want quarterly reporting to remain in place. This information greatly enhances about ability to make short & long term investment decisions.

Thank you.
Andy Petrelli
Wellsville, NY

Andy Smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Andy Smith Affiliation: Jun. 21, 2026 For those of us who were invested in Enron we recall the pain and urge you to continue to require quarterly reporting.

Andy Smith

Angela Baker — Jun 21, 2026
Subject: S7-2026-15 From: Angela Baker Affiliation: Jun. 21, 2026 As we ALL know big corps can't be trusted to do the right thing or tell the truth.. thats WHY WE must hold them accountable as much as possible. We cannot leave them to their own devices or trust them at all!

Angela Bigelow — Jun 21, 2026
Subject: S7-2026-15 From: Angela Bigelow Affiliation: Jun. 21, 2026 Please make sure it is reported in a timely manner it's only fair

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Angela Bigelow — Jun 21, 2026
Subject: From: Angela Bigelow Affiliation: Jun. 21, 2026 Please make sure it is reported in a timely manner it is only fair for the American people

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angela evoe — Jun 21, 2026
Subject: S7-2026-15 Comments From: angela evoe Affiliation: Jun. 21, 2026 They need to report monthly…to catch dishonesty and crime as it happens not months or years later…keep transparency to keep your customers or you will lose…

Angela Gentle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angela Gentle Affiliation: Jun. 21, 2026 This is not a good idea. We need more accountability, not less.

Angela Goff — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angela Goff Affiliation: Jun. 21, 2026 This is simply benefiting corporations and creating real challenges for investors. If you approve this, it will clearly show, who you are looking out for and who you are wanting to sacrifice. Be the adult in the room. Who's idea was this anyway????

Angela Haynie — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Angela Haynie Affiliation: Jun. 21, 2026 Angela Haynie, Registered Nurse, Bryant, Arkansas. It makes no sense to go back to a reporting system that decreases accountability and loses investors money. The only reason that would make any sense is that is what the government wants; to lose money and decrease accountability for its citizenry. I am about 20 years from retiring. I cannot afford to lose money to the tune of tens of thousands of dollars from my investment portfolio. Do not send us back to the 50s. Keep our investments safe. Hold Wall Street accountable. Protect quarterly reporting.

Angela Mclellan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angela Mclellan Affiliation: Jun. 21, 2026 We absolutely need to have quarterly reports in order to understand what is happening in a timely way.

Angela Ng — Jun 21, 2026
Subject: S7-2026-15 From: Angela Ng Affiliation: Jun. 21, 2026 Quarterly submissions keeps honesty and integrity of CEOs.

Angela Simonson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Angela Simonson Affiliation: Jun. 21, 2026 Keep quartly reporting. Six month reporting is a "loop hole" for the wealthy

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angela vanlandingham — Jun 21, 2026
Subject: S7-2026-15 Comment From: angela vanlandingham Affiliation: Jun. 21, 2026 Absolutely unacceptable! No investor should EVER be left out of the same info as insider’s get! It becomes THEFT & FRAUD instead of investing! Does anyone have accountability or common morality anymore?!

Sent from my iPhone

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angela vanlandingham — Jun 21, 2026
Subject: S7-2026-15 Comment From: angela vanlandingham Affiliation: Jun. 21, 2026 To Whom It May Concern,

This is absolutely unacceptable! No investor should EVER be left out of the same info as insider’s get! It becomes THEFT & FRAUD instead of investing! Does anyone have accountability or common morality anymore?!

Angela Vanlandingham

Sent from my iPhone

ANGELO JANNUZZI — Jun 21, 2026
Subject: S7-2026-15 Comment From: ANGELO JANNUZZI Affiliation: Jun. 21, 2026 Information is power and shouldn't be kept secret. Everything suppose to be about the people. Corporations want to be people whEN THEY CAN TAKE ADVANTAGE OF THE SITUATION.

Angelo Settles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angelo Settles Affiliation: Jun. 21, 2026 Please do not change the current requirement for quarterly reporting. The stockholders need frequent visibility into the financial health of companies.

Angelo vega — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Angelo vega Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Really?!!!!

Angelyn Latta — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angelyn Latta Affiliation: Jun. 21, 2026 5. You don’t want to buy a stock you don’t have current information on.

Sent from my iPhone

Angie Perry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Angie Perry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I feel like the general public would benefit to continue to receive quarterly statements. I do not feel like the companies would remain as accountable knowing they do not have to provide statements quarterly. The average person needs all the information they can get to manage their investments. I think more inside trading would happen and it would simply benefit people who are already wealthy and not the average person trying to save for their retirement and future. I am totally against this!!

Angie Tyndall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Angie Tyndall Affiliation: Jun. 21, 2026 We have the right to know what's going on in the financial world, including with our personal investments like our IRAs; etc. It should not be the wealthy,who know what's going on nor companies, conglomerates, monopolies; etc. Everyday Americans matter too.

Anio 13 — Jun 21, 2026
Subject: Re: Comment on S7-2026-15 From: Anio 13 Affiliation: Jun. 21, 2026 Mary,

I'm pretty sure Facebook told me you're on the same page on this issue.

I sent this to rule-comments@sec.gov <rule-comments@sec.gov>; copy@keepitquarterly.org <copy@keepitquarterly.org>

And I am sure you could write something better.

So, if you do, maybe you could shoot me a copy?

I understand we need to send this to as many people in government as possible.

♥,
Annie

From: Anio 13 <anio13@live.com>
Sent: Monday, June 15, 2026 11:24:47 PM
To: rule-comments@sec.gov <rule-comments@sec.gov>; copy@keepitquarterly.org <copy@keepitquarterly.org>
Subject: Comment on S7-2026-15

Annie Milne here. Retired in Naperville, Illinois.
I'd hate to see Quarterly reporting reduced to semi-annually.
It would reduce the returns that make up the bulk of our retirement savings.
Historically a bad idea.
Please DON'T!

Annie Milne
Naperville, IL

Anisa Abdurrahman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anisa Abdurrahman Affiliation: Jun. 21, 2026 Stop letting corporations steal American money!!

Yahoo Mail: Search, Organize, Conquer

Anita — Jun 21, 2026
Subject: S7-2026-15 From: Anita Affiliation: Jun. 21, 2026 Those if us with long memories remember well the corruption of big companies not held accountable. These reports need to be kept quarterly; there is No justifiable reason to change this. Honest CEOs have nothing to lose, but those of us investing trust in the US economy do
Signed, average citizen
A. McNulty
Retired RN

Anita Bischoff — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anita Bischoff Affiliation: Jun. 21, 2026 To the Esteemed Members of the Commission,

We are writing to respectfully and urgently advocate for the unwavering continuation of quarterly reporting requirements. This established standard of transparency is not merely a procedural detail, but a fundamental pillar of investor protection, profoundly impacting millions of Americans, particularly those nearing or currently in retirement who depend on sound financial oversight for their future security.

The consistent provision of quarterly financial data offers invaluable insights, empowering individual investors to make informed decisions and fostering trust in our capital markets. Any reduction in this reporting cadence would create an information vacuum, exposing ordinary citizens to heightened risks of market volatility, speculative practices, and potential corporate mismanagement. This would undeniably shortchange those who have diligently saved and invested, relying on the robust regulatory framework to safeguard their hard-earned assets.

History unequivocally demonstrates the critical importance of frequent disclosures. Quarterly reporting has served as a cornerstone of market integrity for decades, its value proven repeatedly since its widespread implementation. To roll back these protections would be a regressive step, undermining a proven mechanism that has effectively fostered accountability and stability. We firmly believe that such a move would contradict the very mandate of the Commission to protect investors and maintain fair, orderly, and efficient markets.

We implore you to uphold this vital safeguard, prioritizing the long-term financial well-being and confidence of American investors.

Sincerely,

Anita and Roberto Renzetti

Anita Blute — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anita Blute Affiliation: Jun. 21, 2026 This is crime waiting to happen accountability must be out there and Quarterly. This is what transparency is about. Thank you, Anita Blute

Yahoo Mail: Search, Organize, Conquer

Anita Buchanan-Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anita Buchanan-Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I rely on quarterly disclosures to attempt to keep up-to-date with the market and my investments. It is already so very difficult. This proposed rule appears to be not only unfair, but unethical. I will cause a profound detriment to me and countless others.

Anita Kupietz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anita Kupietz Affiliation: Jun. 21, 2026 I am a retired woman living pin my small investment plan. My name is Anita Kupietz and I live in SC. Our government has fallen apart and I do not want to go down with it!! Nothing can be trusted anymore!! And don't try to fix what works! Sure as shooting the criminal in the WH will take the reins and screw up everything and most of the population!!

Sent from my iPhone

Anita Lacey — Jun 21, 2026
Subject: S7-2026-15 From: Anita Lacey Affiliation: Jun. 21, 2026 Keep the quarterly requirement

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Anita Privett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anita Privett Affiliation: Jun. 21, 2026 The way it works now is just fine. Trump and his associates have broken nearly everything in our government. Please do not do this.

Anj — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anj Affiliation: Jun. 21, 2026 Quarterly reporting is in the best interest of the shareholders to ensure they have timely updates of financials and company performance.

Sent from my iPhone

Ann — Jun 21, 2026
Subject: S7-2026-15 From: Ann Affiliation: Jun. 21, 2026 Do not go back in history! Keep accountability on our investment owned businesses!

Ann

Ann — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Affiliation: Jun. 21, 2026 My husband & I look at our quarterly reports & discuss options; please don't change reporting timeline.
Clara Patterson
Retired

Sent from my iPhone

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ann de santis — Jun 21, 2026
Subject: S7-2026-15 Comment From: ann de santis Affiliation: Jun. 21, 2026 Who allowed this to happen and why.

Ann Di Sciascio — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ann Di Sciascio Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not allow public companies to hide vital information.
There is already so much corruption invading our democracy.
Do the right thing here.

Ann Helt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Helt Affiliation: Jun. 21, 2026 The public needs transparency!

Sent from my iPad

Ann Hoffman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Hoffman Affiliation: Jun. 21, 2026 This is insane. Please keep current provisions to protect our investments. Why would I want to invest if the entities who are holding my money in trust are given a window of darkness where there is no transparency. This errors trust.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ann Marie Hetrick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Marie Hetrick Affiliation: Jun. 21, 2026 Quarterly Reporting must remain !!!!!

Ann Marie Milanesi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Marie Milanesi Affiliation: Jun. 21, 2026 No..Keep the quarterly reporting and stop trying to hide our investments from us. This is a disgraceful move against Americans. . This is a move to try to deceive investors. Leave things the way they are.

Ann Moser — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Moser Affiliation: Jun. 21, 2026 Ann Moser here. A retiree who's income is dependent on transparency & TRUTHFUL information being available for my investments. As a Houstonian, several friends of mine lost EVERYTHING, job, home, retirement savings, because they worked for Enron.

Keeping quarterly reporting is necessary. In fact, transparency would be better if reporting was required monthly or bi-monthly.

Increasing it to 6months will encourage fraud & secrecy, leading to scams that steal from investors. That will lead to people pulling their $$ out of the stock market. More needs to be done to promote transparency, not reduce it.
Sincerely, Ann Moser

Ann O'Keefe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann O'Keefe Affiliation: Jun. 21, 2026 Keep the quarterly reports!

Sent from my iPhone

Ann O'Keefe — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ann O'Keefe Affiliation: Jun. 21, 2026 Absolutely not!

Sent from my iPhone

Ann Ochse — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Ochse Affiliation: Jun. 21, 2026 Quarterly reporting is important for continued transparency and monitoring.

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ann poindexter — Jun 21, 2026
Subject: S7-2026-15 Comment From: ann poindexter Affiliation: Jun. 21, 2026 Trump removed

hundreds of thousand jobs AND he wants to reduce checks put into place, to stop abuse?
No.
STOP, Dont encourage EMBEZZLEMENT MR. President

Yahoo Mail: Search, Organize, Conquer

Ann Prow — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Prow Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay!

Ann Prow
annprow@gmail.com
928 978 8064

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ann r — Jun 21, 2026
Subject: STOP the change in reporting! From: ann r Affiliation: Jun. 21, 2026 I am completely against the annual reporting. Leave it as quarterly reporting. We are a family of blue collar workers who have saved money in the stock market and this will be unfairly biasedr to increase nsider trading while making it less transparent for the rest of us. Please don't go through with this change.

Thank you for your consideration in this matter.
I hope you do the right thing.

Ann R

Ann Rayner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Rayner Affiliation: Jun. 21, 2026 Maintain 6 month reporting to protect investors!

Ann Reichsman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Reichsman Affiliation: Jun. 21, 2026 What a bad idea this is for the smaller investors of this country! Please don't do this.

Ann Reichsman, MD Retired Family Physician and Investor

Ann Rice — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann Rice Affiliation: Jun. 21, 2026 If I were a good banker I would want to see data quarterly. Same thing as if I were an investor

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Ann S — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ann S Affiliation: Jun. 21, 2026 It is crucial to keep quarterly earnings public. It's a reflection of how the economy is going and allows us common folks to better understand the economic market. For instance, here in California gas prices are currently over $6 per gallon for the cheapest gas. So I have been waiting to see what the quarterly earnings are for major gas companies since I struggle to put gas in my car and my car' gas tank is literally on E., I already know that gas companies and making billions per quarter. Keep it transparent
Anne salvatori
Service Coordinator for large non-profit

Ann Saxena — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Saxena Affiliation: Jun. 21, 2026 SEC: Please retain the corporate quarterly reporting requirements. This is crucial to limit the bad actors that we all know exist. Protect the whole of the investing public. Thank you.
Ann Saxena, Federal employee, former securities and derivatives broker, current investor

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Ann Sweeney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Sweeney Affiliation: Jun. 21, 2026 With all the publicity surrounding transparency and the corruption happening behind closed doors, you are headed in the wrong direction. The ordinary investor is already the victim of insiders. By eliminating quarterly reporting, we will left at an even greater disadvantage. Keep it Quarterly!

Ann Zimmerman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ann Zimmerman Affiliation: Jun. 21, 2026 (1) Please keep information quarterly to allow informed decisions about retirement investments available to me on a timely basis, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me. (5) we need more disclosure from public companies, not less and less often.
Ann Zimmerman

Ann-Louise Truschel — Jun 21, 2026
Subject: S7-2026-15 From: Ann-Louise Truschel Affiliation: Jun. 21, 2026 Remember Enron??? The Enron scandal was an accounting scandal sparked by American energy company Enron

Corporation filing for bankruptcy after news of widespread internal fraud became public in October 2001, which led to the dissolution of its accounting firm, Arthur Andersen, previously one of the five largest in the world.
The Enron scandal cost investors an estimated $70 billion to $74 billion in lost market capitalization, retirement benefits, and stock value. At its peak, Enron's shares were priced around $90, but the price plummeted to roughly $0.26 by the time the company filed for bankruptcy in late 2001.
The SEC failed to detect Enron’s problems in a timely manner primarily due to a lack of formal regulatory reviews, an over-reliance on external gatekeepers, and the overwhelming complexity of Enron's financial schemes.
The specific reasons for this regulatory failure include:Lack of Review: The SEC did not formally review Enron’s financial statements for several years prior to its collapse, in part because the agency's selective review process prioritized companies with sudden, public drops in fortunes rather than those consistently reporting high growth.
Complex Deceptions: Enron executives hid billions in debt using highly sophisticated off-balance-sheet Special Purpose Entities (SPEs) and the misuse of "mark-to-market" accounting, which made their financial statements incredibly difficult to parse.
Delegation to "Watchdogs": The SEC heavily relied on external entities like Wall Street analysts, credit rating agencies, and Enron's auditor, Arthur Andersen, to verify the company's financial health. All of these private-sector gatekeepers failed to flag—or actively enabled—the fraudulent practices.
Regulatory Exemptions: The SEC granted Enron certain exemptions from federal utility holding company regulations, which gave the company the leeway to engage in opaque affiliate transactions without immediate federal oversight.
The SEC allowed this deception to happen.
I am an investor in the stock market, and I want my investment money to be protected.
DO YOUR JOB.
REQUIRE QUARTERLY REPORTING.
READ THOSE QUARTERLY REPORTS and TAKE ACTION WHEN NECESSARY!
Don't be responsible for another ENRON!

Ann-Louise Truschel
13638 W Bolero Dr.
Sun CIty Wst, AZ 85375

annlouisetruschel@gmail.com

Anna De Merit — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anna De Merit Affiliation: Jun. 21, 2026 I am retired and depend on my savings which I worked hard for and tried to invest wisely. It is important that there are quarterly reports to keep things transparent and on the up and up.

Anna De Metit
Retired
Fenton, Missouri 63026

Sent from my iPhone

Anna Jenkins — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Anna Jenkins Affiliation: Jun. 21, 2026 In this day and age disclosure is highly important because we have had entirely too many cover-ups of information that the public needs to know about. Not only in investments and money situations but in medical information being passed to the public that other countries have known about for years we do not need to be going backwards and that is the bottom line as far as America is concerned we have already lost faith in so many issues in this country and the very idea that someone wants to go backwards is already proof that we need to be wary of what is happening in America.

Anna Maki — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anna Maki Affiliation: Jun. 21, 2026 Anna Maki
Director Program Services
Bobby Dodd Institute
I work st a nonprofit where we value transparency in all of our operations. Accountability matters. Quarterly reporting provides an opportunity to course correct and take action as necessary, these proposed changes create greater loot for fraud and mismanagement to go unnoticed. This is unacceptable for ethical business operations.

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Anna McErlane — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anna McErlane Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
we need more transparency not less.

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anna sarri — Jun 21, 2026
Subject: S7-2026-15 Comments From: anna sarri Affiliation: Jun. 21, 2026 We the people need safeguards. Insider trading is rampant and greed is killing us. SEC's only purpose is to be the sentry against corruption and market manipulation. Why would SEC guardians propose changes that would help criminals and corruption to occur? Is the SEC leadership in on the criminality?

Sent from my iPhone

Anna Weimer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anna Weimer Affiliation: Jun. 21, 2026 No i do not want this to happen if it dose I will close out my account !...

Anne Barringer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anne Barringer Affiliation: Jun. 21, 2026 We need more transparency, not less. Going backwards isn't going to help real people, only billionaires. The quarterly reports keep people from trying to hide things and hold some accountability. I say do not go backwards.

Anne Cassidy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anne Cassidy Affiliation: Jun. 21, 2026 We need quarterly reporting!

Sent from my iPhone

Anne Chrun — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anne Chrun Affiliation: Jun. 21, 2026 Proposed rule leads to less transparency, favors insiders and scares investors. Shocking that this is perceived as an improvement: for whom exactly?

Sent from my iPhone

Anne Fisher — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anne Fisher Affiliation: Jun. 21, 2026 More accountability, not less!

Sent from my iPad

Anne Grady — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anne Grady Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Well-regulated markets have expedited capital flow into US companies, generating prosperity and economic health. Any action that reduces visibility of public company operating results threatens the owners of publicly-traded companies, especially individuals who may lack sophisticated analytical tools. This proposed rule change hides results from investors and cloaks company performance. We need the quarterly reporting that keeps company performance disclosed in a timely manner to investors. Too much can change in 6 months that can materially change the financial profile and viability of a company. Reducing the frequency of financial reporting would blind retail level investors. Why open up opportunities for company shenanigans to go undisclosed? Unless you're deliberately creating a dysfunctional investing environment that favors large, institutional investors. This could also increase reliance on insider information, which is far less accessible to investors at large and a breeding ground for fraud. Why make the investing club more exclusive and potentially volatile and riddled with illegal activity? This proposed SEC ruling is a terrible idea!

ANNE GRIMES — Jun 21, 2026
Subject: S7-2026-15 Comment From: ANNE GRIMES Affiliation: Jun. 21, 2026 We demand at least Quarterly Reporting - why not MONTHLY - we deserve real numbers and not hidden back- room deals……

Sent from my iPhone

Anne grupp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anne grupp Affiliation: Jun. 21, 2026 Stick to quarterly reporting!

Sent from my iPhone

Anne Kisak — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anne Kisak Affiliation: Jun. 21, 2026 There is a long standing history of fradulent activity happening in secret at higher levels of leadership across many area of work. The solution is NOT to further limit access to information!

Anne Marie Doran — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anne Marie Doran Affiliation: Jun. 21, 2026 WTF is wrong with you people at the SEC who believe it's okay to screw investors because President Oompa Loompa says it's cool? It's just another way for all you rich mf'rs to steal money from the everyday people. F all of you!

Sent from my iPhone

Anne Marie Edwards — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anne Marie Edwards Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is extremely important to keep corporations accountable to investors! Quarterly reporting must be continued!

ANNE MESERVEY — Jun 21, 2026
Subject: S7-2026-15 Comment From: ANNE MESERVEY Affiliation: Jun. 21, 2026 Keep quarterly, reporting and efforts at transparency

Sent from my iPhone

Anne Milkie — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anne Milkie Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Iam an investor and read incessantly esp with out current president continually falling asleep and changing his mind or not remembering what he previously stated. So all financial reporting is necessary regularly since someione is always going to try to convince you to buy this or that stock or fund. We need true hard figures qtrly to make our own opinions. Do not take that info away from the public. Thank you for pushing back Anne

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Anne Parent — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anne Parent Affiliation: Jun. 21, 2026 Reporting should be quarterly. The danger is that too much can happen secretly in 6 months.
I am Anne T. Parent, retired librarian, using investments as income. This matters greatly to me.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Anne Richardson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anne Richardson Affiliation: Jun. 21, 2026 It is vitally important to keep the quarterly reports. Far too much can transpire in six months. Quarterly reports help the little people in this country, which already bows to the rich far too much.

From registered voter
Anne Toms Richardson
4405 221st Pl SW
Mountlake Terrace WA 98043
757-323-6847
Sent from my iPhone

Anne Scharff — Jun 21, 2026
Subject: S7-2026-15 From: Anne Scharff Affiliation: Jun. 21, 2026 Absolutely NO. If anything, the rule should be tightened.

Thank you, Anne

Anne Scharff — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anne Scharff Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The market needs clarity, accuracy and stability for investors to be able to make the right decisions for their investments. We earned our money so companies and CEOs should earn theirs by running their companies as they choose but being forced to tell the truth about their operations.

I hope the American people can depend on you to honor the true American way - work hard and earn your money the right way.

Anne Sullivan — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anne Sullivan I am writing in opposition to the proposal to permit publicly traded companies to eliminate quarterly filing. While it is true that Form 8-K, Regulation FD, and our current environment often make financial information about publicly traded companies available on a very timely basis, that information is only available for each and every publicly held company in audited form under uniform principles on a regular, quarterly basis because of the rules of the SEC. It is axiomatic that the richest, most stable stock markets are those that have access to the most information about their issuers. Permitting companies to provide only two standardized audited reports a year could rob our markets – exchanges and most importantly over the counter markets – of the kind of reliable information upon which investors rely to make responsible decisions. I fear that if you adopt this rule, it will eventually cause investors to turn to the markets of other countries with more dependable information requirements, which could ultimately undermine the primacy of our markets. Losing that position would be devastating for our economy.

Anne Tabacco — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anne Tabacco Affiliation: Jun. 21, 2026 As a retired teacher I rely on quarterly reports to make decisions about my retirement savings. Moving to reporting twice a year is much too risky to be worth the slight conveniences corporations would enjoy. The SEC must protect investors. Protect the people.
Anne Tabacco

Sent from my iPhone

Anne Vandersmissen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anne Vandersmissen Affiliation: Jun. 21, 2026 Trying to be shisters ? I want to see it monthly if I had a choice ! Don’t fall in Trump’s trap and cheat Americans ! Dont you have any shame ?

Sent from my iPad

ANNE WILSON — Jun 21, 2026
Subject: S7-2026-15 Comments From: ANNE WILSON Affiliation: Jun. 21, 2026 Keep the 3 month reporting rule. I check my finances monthly. Companies
should,at the very least, report every three months.

Sent from my iPhone

Anne-Marie Darr — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anne-Marie Darr Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
An effective stock market requires communication and transparency. Companies must continue to provide accurate information quarterly to maintain the trust of investors. Families often have their future tied up in 401k accounts, and they need to know what's going on with those investments. We have seen what some companies have done when there weren't enough checks and balances. The requirement to produce quarterly reports must remain.

Thank you in advance for doing the right thing.

Annegret Winsor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Annegret Winsor Affiliation: Jun. 21, 2026 Annegret Winsor.
Retiree.
I like to keep knowing quarterly how my investments are doing.
It helps me planning my life.

Regards
Annegret Winsor
Mabank, Texas

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annemarie Calhoun — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: annemarie Calhoun Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please continue to be transparent with the general public !!!

Annette Kerlin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Annette Kerlin Affiliation: Jun. 21, 2026 No to twice a year. Quarterly!!!!

Sent from my iPhone

Annette Kirby Retired Special Education Paraprofessional — Jun 21, 2026
Subject: File No. S7-2026-15 From: Annette Kirby My husband and I have worked our whole lives to accomplish retirement before death! Leave our retirement savings alone! Quarterly reporting works! Annette Kirby Retired Special Education Paraprofessional Steven Kirby Retired Communications Engineer

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Annette Torres — Jun 21, 2026
Subject: S7-2026-15 Comments From: Annette Torres Affiliation: Jun. 21, 2026 Quarterly reporting

helps Americans know where we stand financially as a nation. It is also unfair to not do quarterly reporting where all businesses have to! If they want to know ours by taxes. We should knows theirs by quarterly reports!

Annette Xiques — Jun 21, 2026
Subject: S7-2026-15 Comment From: Annette Xiques Affiliation: Jun. 21, 2026 Definitely keep the reporting quarterly. We need the checks and balances in place to protect the consumer.

Sent from my iPhone

Annie Brooks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Annie Brooks Affiliation: Jun. 21, 2026 Companies have screwed around to protect illegal actions many times before, documented. More frequent reports won't totally solve that but will cut down on their options to break the laws and will make it much harder to do and make it much easier to catch the lawbreakers.
This matters to me as I'm exhausted with seeing greed and their lawbreaking to cover it up. And I'm pissed they even try. The law applies to ALL, hold them to it! Honest actions are freely transparent and that's what I demand!

Ann Brooks, M.D.

Annie Thieullet — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Annie Thieullet Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I oppose this rule that favors companies against small investors by disallowing useful timely information that investors could use to protect themselves and their investments

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anonemoose2u — Jun 21, 2026
Subject: S7-2026-15 Comment From: anonemoose2u Affiliation: Jun. 21, 2026 Joseph Kearns (a retired tradesman) says- Why change something that isn't broken, except to pull some shenanigans to favor your elite selves!

Sent from my Galaxy

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is better for all concerned. I would even propose monthly because things move so much faster than they used to. Our pensions depend on transparency. Cynthia Ricard, retired educator

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 If it has been done one way for 50 years with no problems why change it? Sounds sketchy to me. Less disclosure seems like it could cause under handedness.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 My name is Mary Brown, and I am currently working as an 53yr old part time office manager. I am QUITE SERIOUSLY eying the money in my retirement accounts with the possibility of having to use it to live on it today if I can't find a more stable full time job. The fact i could loose such a large portion of the funds in those accounts overnight is VERY ALARMING.

Who in their right mind would think LESS disclosure is better than the currently required quarterly disclosures?? Are some companies saying it's too time consuming and/or expensive? How can that be when most if not all the reporting is automated?!?

The government is supposed to help look out for the best interests OF THE PEOPLE, which in my mind means making sure we have the regular information we need about the companies we've invested in. You ARE NOT SUPPOSED to pander to special interest groups.

Mary Brown
Marietta, GA

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Keep the quarterly reporting.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Mary Harty , Retiree . We need quarterly reporting so that we know what our taxes Avd budgets will be ! This is especially important for retirees who rely on savings .

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 This is a stupid idea!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 In this digital age our true capacity is MORE FREQUENT reporting, NOT LESS. The standard needs to improve not slide back to 6 months. This is a set up for less accountability for crooks and
more opacity for shareholders. Stop it.

Sent from AOL on Android

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I have no desire to blindly sit on my money for 6 months with no idea of how the markets I've invested in are performing. No one in thei right mind would do so. You're putting these companies ahead of those who invest in them and that's unacceptable and unamerican.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I have no desire to blindly sit on my money for 6 months with no idea of how the markets I've invested in are performing. No one in thei right mind would do so. You're putting these companies ahead of those who invest in them and that's unacceptable and unamerican.
Sharon Buckland
Marketing Director

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Do not make any changes. There must be accountability for ALL. Keep these safe guards in place. Quarterly reports are vital.
Stephanie Hines, Orlando FL Administrative Assistant

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 The data shows that less reporting is worse for those of us who breathe air. Which includes all of us! Rolling back regulatory reporting to half what it is now will worsen our outcome. There's no excuse for this, please

keep reporting quarterly.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Yea that's a big no. It should be every month. Scum are going the wrong way

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Why would the SEC even consider this in a time when the people are screaming for more transparency? It is wrong and someone must be getting paid under the table for pushing this.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I am retired and living on modest savings and investment accounts. Corporate greed has impacted my future in many ways, starting with the 2008 mortgage fiasco. Do not ease up on financial reporting by going to 6 month SEC filings. This rule is there to keep corporations honest with the public. Corporations have shown time and time again that they cannot be trusted.

Kimberly Peel. Earlysville, VA

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Please keep quarterly reports.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 John Butcher Firefighter. Publicly traded companies have a responsibility to their shareholders by keeping them informed. If they want shareholders to trust them with their money, then providing quarterly updates is not much to ask.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reports keep

facts reasonably current. Twice a year allows too much time between recorded information.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Please DO NOT go to a six month publishing. My husband and I have spent our entire lives saving so we don't have to rely on our children in our old age. Don't jeopardize our IRA!! Cynthia Rieman

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 SEC, DON'T DO THIS!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Maintain EFFORTS to keep corporate entities on the up and up! They're already cheating and working their GREED. Why make it easier for them?

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 If they are being honest, quarterly reporting with CEO signatures are not too much to ask!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Please stop making it harder for us. Needs to remain more transparent.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Ever since Enron I don't think people should ever get screwed like this again. I don't feel the regulation or rule should be let up or eased. If there is a problem & it's because of something that people need to know? You guys in the SEC should know & needs transparency. The federal government should also have to go through the same process.

Ralph Weber

Naples Florida 34112
Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Companies already have the advantage, smaller investors portfolios struggle to keep up as it is now. Quarterly reports stands the best chance for us to track meaningful trends and make corrections. Keep it Quarterly.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 The quarterly processes are already in place and working. If companies really want to reduce cost quit paying exorbitant bonuses/ salaries to executives and increase dividends to shareholders. We invest our limited funds in the belief the company is a good one.

Susan

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Denise McGill Retired RN
PLEASE keep the reporting quarterly! Keeps our money safer and the criminals less likely to profit!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It's important that these companies remain transparent….. for investors

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 YOU MUST MAINTAIN QUARTERLY REPORTS. Failing to do so makes you culpable for forcing the US further into an oligarchy. This is a DEMOCRACY. Act like it.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I want the law of accountability to remain on the books.

Diane Belford
Bridgewater, CT 06762

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I’m already working harder for what little I have. The idea that someone above can suddenly choose to do even less to help me keep track of how things are going is a great way to let people with power take just about everything most Americans have left. But hey, I don’t expect anything from this, things will go against the people as they have been for years regardless of party in charge! We’re the meat for the grinder!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 The last thing we need is to make it easier for CEOs to deceive everyone from the public down to their own shareholders. Keep the quarterly reports.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Don't change the reporting

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It’s called”Publicly Traded” not “Secretly Traded”!!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 This is unacceptable. Creating a class of investors with primacy to information is fundamentally wrong.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.
Scotti Nieukirk

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I trade stocks almost every day. I am OPPOSED to semi-annual reporting by companies. Quarterly reporting is important for me and every trader--we need to stay current with every company's earnings. Any company that moves to semi-annual reports is a company whose stock I sell!!!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Don’t do it. 100% open books, 24/7

Sent from my iPhone Frank Eison

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 As a retired person I rely on quarterly reporting to help manage funds I need to maintain for the rest of my life. We all know the state of Social Security and that it alone is insufficient
and cannot be relied on! I do not feel that reporting should be changed from quarterly to semi-annually. This reporting is something that all investors rely on. Changing reporting to semi-annually gives more opportunity for corporate insiders to have an unfair
advantage over other investors both in buying stocks and in selling stocks of companies that are having major problems. This would only leave average investors like me holding the bag while corporate insiders make out like bandits! The amount of money companies
spend filing quarterly rather than semi-annually is minimal compared to the amount of irreparable damage this change would cause to investors. As companies that sell their stock to the public, filing quarterly is the very least they can do! Charlene Mattson,
Retired, Missouri

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Why are you advancing this horrible proposal at this point? The lack of transparency in this regime is very concerning (as S. Collins would say). I oppose this change and I will take my money out of the financial industry if this shady, opaque change goes through.

DH

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 We want to keep up with our retirement investments. Crucial to our financial stability. The Gonzalez family.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 This requirement must be kept quarterly note and from now on.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Get rid of quarterly reports and make it annual. Quarterly reports are just more government war on small businesses who can't afford these ridiculous paperwork requirements

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Trump is allowing the theft of American workers retirement... the people will investigate and prosecute when the criminal administration is removed... those that are complicit will answer to the court including the SEC!!!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 This must be kept quarterly .
Jeffrey Walther

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is the absolute minimum. I prefer to have paper monthly reports mailed to me. It keeps everyone honest. Brian Lynch, retired and living off investments

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Edward J Panick Jr Retired
Full disclosure ! This is not a communist country !

Sent from my iPhone

Anonymous — Jun 21, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Transparency is the only way to gain trust! Stop the greed & corruption that has poisoned our government!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Keep things like they are

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I am against lowering the bar. The bar should be raised. Period! Investments carry some risk. People need to know their investments are secure from chicanery.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 This is just another way for businesses to hide their real income from the public to the detriment of the American people. This was tried before and failed. Don't do it again.
Donna J Caputa
Hartford, CT
Retired
I believe in fairness and transparency and following the rules.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Keep quarterly reports!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Human nature being what it is, leave it as it is. It's working

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 No way!!
Quarterly sounds much safer for everyone!!

Sent from Proton Mail for Android.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 There are multiple reasons for quarterly reporting. The only reason to change it is for nefarious reasons.

This administration is attempting to and successfully destroying all aspects of the US dollar.

No surprise that this comes up when trumps family gets the go ahead for a fed bank for the Trump crypto company.

People need to take a step back and look at the big picture. Step away from the provided circus by these wanna be emperors.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please don't allow this, too many people are already plundering businesses

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Just one more way the rich is screwing the poor person.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Hello,
I am not quite sure why this change from quarterly to semiannually would be considered. It certainly does not seem to be for the benefit of hard working Americans who trust in the honesty and character of the SEC which was established to oversee our interests!! Why would we want LESS oversight of the stock exchange, brokerage firms, investment advisors, and publicly traded companies??!! Why are we opening the door to potential fraud, manipulation, and insider trading?! Why are the ordinary people always the ones who lose out on protections that were put into place for us?!
Please SAVE QUARTERLY REPORTING!!
Thank you,
Susan Ludwig
East Islip, NY 11730

Sent from Proton Mail for iOS.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting should NOT be changed. I'm a retired, widowed woman, and I review my investments every time I get a statement. This allows me to make adjustments to my portfolio when needed. Changing this to a 6 month reporting schedule impacts my ability to protect my retirement income from market fluctuations in a timely manner.

Sincerely,
Amy H
Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 It is evident that CEOs of large companies play a vital role in the American financial stability. Removing accountability, such as this would do, would only serve to protect them and not the
American populace. Myra Taylor, Administrative Assistant, Central Illinois.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Continue to report quarterly. No good reason to change

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Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 There is no possible way that shareholders will benefit from this. Why is the SEC doing this? To protect the Republican mega donors? Investors lose under this foolishness.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Mrs. Jarrath Bradley retired teacher My retirement fund isn’t much but I really need to be able to keep on top to make adjustments to help with inflation and changes in Social Security and Medicare.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Just another way to put profit over people in our country. We may as well be the united corporations of America. Is money all you care about? There are now 2,900 billionaires in the world, and they are worth a collective $15.8 trillion. The wealth of the bottom 50% of the global population, over 4 billion people, is estimated at $3.7 trillion. History will look back at this time and know who was on the right side of justice.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Mary Parnell-Kennedy, Retired I feel quarterly reporting should continue for the transparency to the consumer. With everything going on in the world today, we need to to feel secure and this action will help

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Eileen Anderson, retired I need to know quarterly how much my money is making. Changing it now does not make sense.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I object to the change in reporting for corporations to six month intervals. The American people do not need to go backwards to poor and fraudulent reporting.
Do not change the current standards

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 We need quarterly reporting to insure that corporate America is honest.
Sincerely,
Debra O'Donnell
Oregon

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Regarding S6-2026-15..

Quarterly reporting is absolutely essential for the general publics financial future in America. Keeping the reporting quarterly safeguards and protects the

financial risks for the majority of average Americans. This is a very important decision that I am closely watching. Sharon Dennis Retired RN

Sent from AOL on Android

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It is important to the American people to keep quarterly reports. We deserve to have quarterly reports to keep better track of our investments. Thank you.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Do NOT change from quarterly. I, and so many others depend on these reports for investment decisions. REMEMBER ENRON! They duped the public and investors in less than 3 months. IMAGINE what skullduggery could be accomplished in 6 months!! QUARTERLY, QUARTERLY. QUARTERLY!!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Not in favor of less information about my account. A lot happens in 6 months and I wouldn't want to be put into a unfavorable position or told I missed a deadline of some kind to react to negative changes.
We pay for the quarterly reports with our fees and I use them. If this 6 month proposal goes into effect I will pull out!
Thank You,
April Neumann
Retired

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I'm curious as to why the SEC would be changing the rules right now, especially since there's so much corruption in this administration.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 If you give Enron and other corporations a pass , you fail the America people.

Sent from my iPad

Anonymous — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Fernando Rodriguez, self Employed, Lake Elsinore Ca, this country was built for the people.

Hungry people have sharper teeth.

Regards,
Fernando R.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please keep the quarterly reports

Ursula Melancon

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 We need to know what's happening with our money. Every six months isn't enough.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Please make no changes to the SEC Quarterly reporting. Big companies already have the unfair advantage milking the energy from the little man with their high paid salaries & bonuses while Americans lose money. Hold big business accountable to Quarterly reporting.

Anonymous — Jun 21, 2026
Subject: Keep quarterly reporting From: Anonymous Affiliation: Jun. 21, 2026 Mary Pat Kelly, Psychologist. Quarterly reporting is crucial for induvidual investors like me who need up to date Financials to consider in managing our money. Less than quarterly reporting does not hold companies' responsibility to shareholders to a standard that promotes financial safety in a rapidly changing earnings landscape

Sent from AOL on Android

Anonymous — Jun 21, 2026

Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Give we peons a break ok? It’s our money. It’s not like we’re naive. Keep it 4!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Oh look yet another overstep that’s going to lead to a second revolution. Stop the nonsense of trying to blinding the people to what’s happening in the markets. The purpose of the SEC is to protect investors against fraud and misconduct exactly how does this new proposal do that? Remember you work for the people not some lobbyists

Sent from Proton Mail for iOS

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 My name is Denise Girard from Amherst Ohio. The corruption in our country today is just horrible. This just gives more control to the wealthy don't let this happen. There's too much corruption already.

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Please please do not go back in time with this.

—Travis Freeman

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is essential and must be required!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Keep Quarterly Filings Mandatory!!!! From: Anonymous Affiliation: Jun. 21, 2026 The inside trading is bad enough but now you want to blindfold investors? This is incredibly irresponsible. Quarterly reporting has to stay mandatory at a minimum. Keeping us in the dark will destroy the average investor who doesn’t have insider information and is just plain wrong. Do the right thing, do your JOB. America cannot afford to have a market that turns into more of a circus than it already is. The proof is there when more than 30 members of congress make perfect trades with returns that blow away any made by Warren Buffet. We are not buying this bologna. So once again Do Your

Job and protect the average investor.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Thousands of people lost their money, that they invested in a savings plan to retire.
This was because the CEO and leaders of Enron LIED and covered up their financial hardship. They stole from their own people.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters.
Leave Sarbanes-Oxly alone, it is protecting the Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. not the employer!!!!!!

Thank you,
Karen Martin
Supply Chain Crisis & Risk Professional
klmhyde63@gmail.com
336-202-4086
Sent from my iPhone pardon any typos

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 After the fiasco of 2008, rules were put in place to prevent another crash. These rules are being chipped away. The quarterly reporting should stay in place.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 You know this will further increase corruption. Why are you considering doing this? We rely on your integrity.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I oppose Rule S7-2026-15. I have been investing for more than 20 years and rely on seeing the performance of my current and potential investments. If my investments go dark or potential investments,
how do I know how they are preforming? If I own stocks I have the right to know how they are preforming. If they go black how will we know WHAT they are doing? How can I make smart choices with my investments? There is NO good reason for them to go dark,
not even for 1 minute. I believe in transparency and accountability. So should they since it's NOT

THEIR MONEY!!! Sincerely
, Beverly Farris,
Manufacturing TECH III

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Stop making average Americans pay for the rich!!! Leave it quarterly!!! I can't wait until November!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Let's not pull an Enron! Investors have a right to their due diligence. Quarterly portfolio reviews are crucial to my financial well being. Do the right thing! Don't send us Back to the Future

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Gary Leigh, retired. Please keep the quarterly filing to keep companies accountable to shareholders.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I do not like the thoughts of this at all . Transparency is key and this isn't being to transparent !

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please don't go back to 1955. We need more timely and often reports

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Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 When are you going to stop taking from the poor and giving to the rich. How much are you being paid by them to make this disastrous decision. The American people who helped to make this country the envy of others and you are now willing to throw us under the bus.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Reporting should remain quarterly. Please do not change to bi-annually or any other timeframe.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 This is meant as a way for billionaires and Trump's buddies to further increase their billions at a cost to the rest of us. We tried this before and it did not work. Learn from past mistakes and do not repeat them!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 21, 2026 Jeannette Gonzalez, Veteran
This is a disturbing pattern that is happening. When we need transparency to investing and how our money is being used. We are now getting the you don't need to know. Truly if that is the case how about people start removing themselves from investing. Only invest in those companies that believe in being transparent.
This is a disgusting move on the governments part to allow this. If this is allowed to happen then we shall push for companies that will not participate in it. Trying to steal peoples money and then have no accountability for it or it will be after the window of being able to file a claim.

Sent from AOL on Android

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep quarterly reports available. This is important for Main Street Investors. It is not a burden on corporations that is such BS. Thank you so much for protecting the American middle class investor and not just the big corporations.

Sarah Davis 808-298-3356

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 My name is Judy Larsen and I am retired from AT&T. I'm an ordinary retail investor and rely on the quarterly report. We have tried semi annual reporting with dismal results. Please help keep companies on the up and up and investors informed. Please keep the quarterly reporting.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I support quartley reporting

Sent from Proton Mail for Android.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 SEC is as corrupt as Republican Party. Make them do their job to protect us.

Bryan
Bryan@beginhealing.com
218-259-9318

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Public companies have a duty to the people to provide timely financial information, this means quarterly! I am a CPA, people have a right to know what they are investing in.
LeeAnn Line

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Dear SEC – there is very little to gain by having companies disclose financials only at six month intervals instead of quarterly. There is enough fraud going on without making this change. Please keep companies honest by having them report every quarter.

Gloria Goss
Palm Desert, CA

Sent from my iPhone

Sent from the all new AOL app for iOS

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 There is sooooo much corruption to keep an eye on, but now you want to make it even worse??

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I am in the retail market. I'm not deep in the corporate world, and I am not an insider. Semiannual reports just means my already sheer blindfold on the tabs that keep me in the business goes fully dark. If you would please reconsider my small business and many other smaller businesses will need quarterly reporting. It just doesn't make sense to adopt this considering how the eastern world has seen very clear setbacks to semiannual reporting. Please do the benefit to us all and not change the US standard.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Tatia Sanchez, Accountant at a Public ISD. Quarterly reporting is imperative to making informed decisions in the shortest turnaround possible - to mitigate risk. We need financial reporting as quickly as possible.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Quarterly allows companies to adjust more quickly. Six months allows too much lag time. The reporting was changed from semiannually to quarterly for a justifiable reason. Why would we go backwards? We have much better technology today, so reporting quarterly is much easier. This is not a burden on the companies.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Hey, it is better to do quarterly audits and checks to catch fraud

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Keep it Quarterly!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Hello! My family - which includes my two adult daughters- we all have investments. Our plans are to grow this money so that

we can afford to retire. There are lots of people like us - other family members, neighbors, coworkers - and we don't want the system rigged against us. Please keep the quarterly reports. Thank you, C Klun, Minneapolis, MN

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I am asking you to continue the quarterly reporting for public traded companies, I feel it is important for helping to protect investors. Thank you, Charles Fuemmeler retired.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It is important for all companies to be transparent with their earnings in a timely manner to prevent fraud, and so that simple investors like me, who rely on knowing the facts, can make sound investments for the future, including for retirement. There is no reason for a new rule to allow them to go dark for six months.
Laura Tate
Writer

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Leave it quarterly

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 If we aren't able to be in the dark for six months, they shouldn't be able to do so as well

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Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I'm Jacob, an IT professional from New York. I support bi-annual reporting and am happy to see it go through.

Many people I know personally have lost their job to make these quarterly portfolios look good. The quarterly frequency encourages short term scraps over long term growth, and I'm glad it's finally being addressed.

~Jacob Freedman

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I think quarterly reporting

should remain the law to hold companies accountable and prevent corruption. Amy Solomon retired RN.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 The job of the S.E.C. is to protect the investors. Loosening reporting standards can only enable and shield those who would exploit their positions for unethical gains at the expense of others.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please keep reporting quarterly. I am a retired professional and feel there is no need to change reporting . We must strive to keep companies accountable to their shareholders. Kathleen Hatton

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 In this day and age when greed, self-interest, and lies prevail at the highest levels, why would you even consider letting those managing the businesses (and investments) of stockholders go with less oversight. The "foxes" are already in the "hen house." Rather, you should be decreasing the time between reports. The expense is part of the cost of using other people's money.

Paul Keyserling

Paul Keyserling
paul@bigpictures.tv
Beaufort, South Carolina

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Please do not reduce reporting requirements for publicly held corporations . Timeliness protects me the investor.

Cynthia Lockhart
Retired CPA

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reports are necessary for many reasons but mainly to stop fraud !
Lora Vannoord, retired

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 R.S. FL, Transparency is key and the more WE THE PEOPLE allow BIG GOV, BIG PHARMA, BIG CORPORATIONS, BIG ENTITIES of any kind to continue to not be transparent, WE THE PEOPLE, are done. This is basic, so would people allow this to change? WHY ARE WE THE PEOPLE TO ALLOW OUR COUNTRY TO CHANGE AND GO IN THE DIRECTION ITS GOING? WAKE UP FOLKS OR YOUR CHILDREN/ GRANDCHILDREN WILL NOT HAVE WHAT WE WANT FOR THEM…

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I want quarterly reports!!!!

Regards,
Amy

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I am retired and this change would affect harshly my ability to ensure my investments can continue to support me.
Melodi Watson

Melodi Watson
Sent from my iPad

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Fewer reports plus limited access to trends is another way to stack the deck against the middle class and retired people. Do not make things worse than they are.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I feel even quarterly is too lenient. I have to do weekly check and balance on my budget. I feel monthly would be a more thorough accountability program.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 This a bad idea

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Anything that benefits insiders, and shuts out the public is bull ****

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 This is unacceptable! The amount of fraud, insider trading, etc. that's being uncovered today, more transparency not less is the only acceptable course of action.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep it QUARTERLY!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 if its not broke do not fix it

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is the bare minimum. By allowing those with insider information to game the system you are helping to disenfranchise almost all who participate in the stock market. Halving our portfolio values not only hurts those working now but in the future. People won't be able to afford to get married, buy homes, goods, or even start families something that your party has made clear is a priority but apparently only when it comes to getting our votes. And we won't forget come voting time.

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Yeah, push us back into the 50s. Everybody got ripped off then. we still are and you make it worse by doing this. Make sure that people are accountable and transparent. what you're trying to do is wrong.

Thank you

Sandra Moran

Anonymous — Jun 21, 2026
Subject: Maintain Quarterly Reporting Requirements From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is absolutely necessary…and to change that requirement is irresponsible, as well as raising questions about the SEC and it's potential failure to protect the investors rather than corporations! Corruption will increase and the individual investors, who are less able to endure financial losses are endangered. Enough of serving the "Big Guys," you have a responsibility to the "little guys" who put their trust in the SEC!
Christine Lafranconi

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I am a senior citizen and my retirement money is invested in the stocks. If you change from quarterly reports, it keeps the public in the dark for 6 months and may cost us dearly if we don't know where the companies stand. Please keep reporting quarterly.

Sent from my iPad

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep it as is. A change can't be good

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Keep them honest
Keep it Quarterly

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Hello, I am against the pending changes in SEC rules regarding reporting. This poorly thought out change would not only allow any fraud to grow for a longer period of time but would allow those with inside trading information to unload stocks onto unknowing investors. No. Do not go forward with this change. I do not support this.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Keep it.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Keep the quarterly.
Dana and Chuck Eaton

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reports are needed for transparency and accountability

Barbara

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 To whom it may concern. Please keep the current quarterly schedule for companies to report. This gives us, the retail investor the most recent insight into what these companies are doing. So that we may make the best decisions possible. Thank you for your consideration.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Leave it alone. Enough damage has been done and this will just add to the corruption and greed.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Hello,

I am writing to request against the proposed semi-annual reporting for companies. As a hardworking middle class person who hopes to retire someday, I do not want my stock investments and my retirement savings to suffer. It has historically been proven that this will only cause the stock market to decline while benefiting the rich companies. Please do not let this happen.

Regards,
Hareem S.

Academic Advisor, Texas A&M University

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 This needs to be reported quarterly. No changes should be made.
Thank you.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 It's a good thing to keep we are not China

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 My faith in the motto of my country to achieve at minimum stability and security in my supportive community and my country (of origin). Those of us that have grown up being educated with faith in the principles that our United States teaches us is the dream to live our dreams investing in our country and business of our people. I am Not a martyr. I have devoted my life to the U.S and my investments, my devotion to this country has sweat , starved, and bled striving for my commendable and deserving reward. The reward that proves devotion to one's country is noble,… not blind. There are twice as many folks half all of our age that look up, or down to us. They are the judges, they will determine all of our fate. Devotion is noble or retaliation to survive.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 We deserve to know companies quarterly reporting. The American people have a right to know not just the powers to be!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 The SEC needs to hire more people. Stop this nonsense. Quarterly reporting is essential. Also, investigate insider trading. Stop the market from being a casino. The taxes on my IRA support you. Listen to the people.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It's important for publicly

traded companies to inform shareholders and the public of their earnings on a quarterly basis. If it could be more often, that would be better.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!! 6os is just more time for them to cheat or cover up

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It's not fair for the poor people in our country to have the luxury of the rich people and the rich people who have all access to the stock markets and the public sector doesn't have access at all and I Paul am a disabled veteran who served my country and I can't afford to pay my bills because my financial situation has been worse since I was in the military.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keek it quarterly!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep it at quarterly reporting. Six months is too long for us that are on the outside

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Susan Moore, executive. This places a blindfold on all investors except those on the inside loop. There's no way to make sound investments without knowledge of current operations and future plans,

Susan Moore
Cell: 281.386.8949
personalsusan@outlook.com

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 It is imperative to keep reporting quarterly. Anything less is negligence and risk for corruption and abuse

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 I don’t understand why officials (including the SEC) want to keep people in the dark. The market is volatile enough without a change that would make things worse for any investors. Keep quarterly reports. Stop trying to screw things up.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Stop the steal

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 More time for fraud to grow with extension!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Quarterly reporting is required for our modern economy. I’d also like to see CEO pay brought down to reasonable levels.

Mike Loebe

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 My name is Lynne Marr and I'm a data collection supervisor. Quarterly reporting keeps me apprised of any changes quickly enough for me not to lose money on existing and future investments. Losing this feature would make it much easier to lose money and millions like me would face the same problems.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Burton Waite, retail investor. Let’s keep it Quarterly, Thanks

Sent from my iPhone

Anonymous — Jun 21, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 We like to compare frequent reports and track our increase or decrease. Helps us know what we can/need to do as our income is fixed and may need adjusted. Monthly would even be nice. Some of my investments send monthly statements.

Anonymous — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Yo! This is an easy one… don't push us backwards. If the numbers are speaking, only a fool or a villian ignores it.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep quarterly reports

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I oppose Rule S7-2026-15. I have been investing for more than 20 years and rely on seeing the performance of my current and potential investments. If my investments go dark or potential investments,
how do I know how they are preforming? If I own stocks I have the right to know how they are preforming. If they go black how will we know what they are doing? How can I make smart choices with my investments? There is NO good reason for them to go dark,
not even for 1 minute. I believe in transparency and accountability. So should they since it's NOT THEIR MONEY!
Sincerely ,
Beverly
Farris,
job title: Manufacturing TECH III

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 This is bad for everyone, six months is what they allow for a merger and I lost half my retirement funds in one of tbose. Companies and Banks are thieves. Our government is now a really nonexistent entity.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 THINK, SEC, THINK! Who will benefit from this? We the People? Nooooo, We your "trustworthy" PRIVILEGED FILTHY

RICH will. They already have their ways of cheating the system, cheating on taxes and cheating on everything. Do you really have to give them a new avenue restricted to the rest of us? The last two years have been horrid to my budget. Everything is higher - except for my income. Don't contribute yet another blow to our once rising Republic. Explain the concept of "ENOUGH" to those who currently only grasp the concept of "MORE".
Catherine S. VanHollebeke, Retired

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 STOP THE BULL **** CORRUPTION!!! MAKE IT MONTHLY!!!

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 KEEP The quarterly REPORT for us all. Even little money matters to us all. ‘If it’s not broke…leave it be.’ Thanks for listening. It matters. We matter!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 We need quarterly reporting. It’s already frustrating that we don’t get it monthly. To extend it to 6 months is not good for the majority.

Paula and Geoff De Lucca

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 I personally think that waiting 6 months is wrong. Why would you wait that long? What is it that you’re trying to hide? That’s just my opinion. Don’t come after me running your mouth or be a keyboard warrior. Everyone is entitled to their own opinion. That’s mine.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Stay QUARTERLY! Don’t try to rob us

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Quarterly. You should probably check dilorios complaints as well

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 What's wrong with transparency, especially for the retail investors? Quit allowing the billionaires to stack the deck in their favor. Quarterly reporting is essential for the average American investor!
Randall Wimmer, retired.
Salem, Oregon

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 This will open the door to corruption and aid the coverup of financial crimes.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 Keep them honest. Make quartly reporting mandatory still

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Why does everything that's good & right does people want to change, seemingly for the worse? To what purpose but to help anyone but the people. I vote to leave it like it is…

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please keep reports quarterly. I'm 76 and the way this is wanting to be changed will affect my earnings. As it is with the way our economy is now we can't afford any losses that can be prevented. Judy Alexander Retired

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Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I am retired. I depend on the quarterly reports to manage my investments.
I remember ENRON. The reports need to stay quarterly. Accountability.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 I will not vote for harris or obama. They are both idiots who lie about everything. I would not vote for either one of these two for dog catcher.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Keep it Quarterly!!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Please keep quarterly reports alive. People have a right to their information.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 How much money can YOU get out of your business in six months; before you have to tell the truth. Even them, how long does it take the SEC to discover that you did abscond with the money and have already left the country? Like how long does it take to sign a piece of paper (if you still used that archaic form of proof)!

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: From: Anonymous Affiliation: Jun. 21, 2026 I want to be able to READ my quarterly statement. That's my account and I want to know its being handled the way I want it to be.

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Even with as little money that I have we need to have Quarterly reporting.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 White Crime matters. Blue collar workers say so! Please don’t un-threaten Criminals.

Sent from my iPhone

Anonymous — Jun 21, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 21, 2026 For crying out loud! How much more do they need oversight and regulation removed…?

Anonymous — Jun 21, 2026
Subject: From: Anonymous Affiliation: Jun. 21, 2026 This should in no way be allowed to happen. This will only allow the rich to get richer and the peoplr who depend on those reports to go broke. Stop the madness an leave things as is. The rich are rich enough and this is something everyday people need to know about quarterly.

Sent from AOL on Android

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 21, 2026 Keep the reporting quarterly!!! Signed Dr. Ben W.Laverty III

Ben W. Laverty III

Anonymous — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 21, 2026 Every 3 months is a fair timeline for corporations to provide their shareholders... the owners ... with data about how the company is doing

Elizabeth Burns
Senior Paralegal

KIRKLAND & ELLIS LLP
333 W. Wolf Point Plaza, Chicago, IL 60654
T +1 312 862 4573
F +1 312 862 2200
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eburns@kirkland.com

Anonymous — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anonymous At first, I was alarmed by this rule change proposal. Then I looked up some information and discovered the UK and Europe have been using semiannual reporting for more than a decade. They have not had a significant increase in companies behaving

badly compared to prior to the change. Therefore, I have no opposition to the rule change. I feel if it can work in the UK and Europe, it can work in America.

Anonymous — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anonymous I am an individual investor and I oppose S7-2026-15. Investment decision making and management requires company reporting that is timely (not stale), accurate, complete, truthful, and transparent --- dropping quarterly reporting requirements goes against all of the aforementioned needs. Individual investors already face many obstacles in the investment "arena" why intentionally add more? Thanks

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Anonymous — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep the SEC accountable with quarterly reporting.

Anonymous — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anonymous Regarding company reporting S7-2026-15 - There is no reason whatsoever to stop quarterly reporting. Actually, monthly reporting would be even better. With increased technology, companies and SEC are more than capable to do monthly reporting/recording.

Anonymous Prime — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Anonymous Prime Affiliation: Jun. 21, 2026 Hello,

I don’t think this benefits the working class at all. Please think of the working class when you make these decisions.

Shayla Yonce

Anonymous Private Investor — Jun 21, 2026
Subject: File No. S7-2026-15 From: Anonymous Complete transparency and timely information is critical to making informed investment decisions. Eliminating quarterly reporting would be highly detrimental to investors' abilities to analyze a company's performance and to make prudent investment decisions. I advocate that the SEC maintain current quarterly reporting requirements.

Anquenetta Kenon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anquenetta Kenon Affiliation: Jun. 21, 2026 Reporting should stay quarterly. Investors deserve insight into their investments. If any change were to happen, more frequent reports would make more sense.

Sent from a galaxy far far away ☆

Anthony Dorsa — Jun 21, 2026
Subject: S7-2026-15 Comments From: Anthony Dorsa Affiliation: Jun. 21, 2026 Do not reduce the current quarterly reporting requirements! This will only facilitates the creation of an uncertain and corrupt investment environment. It is bad for investors and bad for the markets.

Anthony Haynes — Jun 21, 2026
Subject: S7-2026-15 Comment From: Anthony Haynes Affiliation: Jun. 21, 2026 Stop stealing our god **** retirement funds by coddling these thieves who loot corporation and bale. Leaving us holding the bag. And you are going to let them under the reporting structure. What a crock of bull **** Wall Street. You are supposed to protect investors. ALL investors. Maybe it's time to GUT SEC and start Anew. We as investors MUST BE ABLE TO SEE what is bring done with OUR INVESTMENT N RETITREMENT MONIES. WE ALREADY KNOW YOU ASSHATS HAVE ALLOWED THE BIG FIRMS TO CREATE TO DEBT SEAPS FOR THESE INFASTRUCTURE BUILDS DATA CENTER. SOLAR FARMS. BANKS CANT TOUCH THEM BECAUSE AND BESSENT SAID NO BAILOUTS. UF YOU **** THE SMERICAN PROPLE LIKE YOU LET HAPPEN IN 08. We will come for your heads
Prison would be a great retirement village you might get used to. Have a nice day.

H. a Haynes
Vernon TX.

Anthony Rhodes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Rhodes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This consideration borders on RICO in my humble opinion. "A set of books for me and a set of books for thee" would be the next step. Leave the system alone - quarterly reporting.

Antoinette Olesen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Antoinette Olesen Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY. We know how you vote. We get the scam. This is not in the best interest of America. Let's stop the looting please

Antoinette Olesen
Nashville TN 37205
615.498.2778

Antoinette Rueschhoff — Jun 21, 2026

Subject: S7-2026-15 Comment From: Antoinette Rueschhoff Affiliation: Jun. 21, 2026 We the people have the right to know what the Quarterly reports are. They don't have the right to keep that information from use. If it wasn't for the consumer's they wouldn't have a report at all.

April Bednarz — Jun 21, 2026
Subject: S7-2026-15 Comments From: April Bednarz Affiliation: Jun. 21, 2026 Keep the reports quarterly! This is important to everyone. If the companies are tracking it this often, the public deserves to have access to!

April Bednarz
Cell: 650-740-4830
Email: cheerytomato@gmail.com

April Bonner — Jun 21, 2026
Subject: S7-2026-15 Comments From: April Bonner Affiliation: Jun. 21, 2026 Please retain quarterly reviews for the integrity and transparency of a company’s financial health.

Regards,
April Bonner

April Sheriff-Munoz — Jun 21, 2026
Subject: S7-2026-15 Comment From: April Sheriff-Munoz Affiliation: Jun. 21, 2026 Keep the reporting quarterly and transparent. Employees need to be privy to how their company is actually doing. People need to not lose their retirement funds ever again due to mismanagement of monies by the CEO's. I believe the quarterly reporting would catch fraud and down slides sooner allowing changes to be made before financial ruin. Allows investors an idea of the company's financial health w/o long gaps. It prevents market manipulation and insider trading. The only folks benefiting from biannually reports are the companies with something to hide.
April Sheriff-Munoz, Registered Nurse (BSN), PA.

Get Outlook for Android

April Zoller — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: April Zoller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need checks and balances..... safe options based on honest dealings

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archibald barasol — Jun 21, 2026
Subject: S7-2026-15 Comment From: archibald barasol Affiliation: Jun. 21, 2026 The small investor needs protection from greedy CEO/CFO/COO types and their billionaire robber barons. We rely on

our investment advisors to have as current information as possible. We already have to deal with losses corporate accounting revisions after gross fraud and concealment of illegal handling of corporate funds. If anything the reporting should be more frequent than quarterly. Particularly during corporate acquisitions, mergers, and bankruptcy proceedings.

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arconmom — Jun 21, 2026
Subject: S7-2026-15 From: arconmom Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Educaters do it, and industry must!

Sent from my Galaxy

Arend Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Arend Jackson Affiliation: Jun. 21, 2026 Keeep it quarterly! We deserve and need transparency!

Sent from my iPhone

Arlene Beckton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Beckton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reports. Regular data is important for investment decisions. And making CEO's sign off creates another level of protection from corruption.

Arlene Hansen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Hansen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This would be such a mess... would benefit only the rich, getting richer The rich DO NOT NEED MORE LOOPHOLES!! The more open, more info the better!!!
we all need informed decisions & it should be open to all of us!!

Arlene Macwan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Arlene Macwan Affiliation: Jun. 21, 2026 We need quarterly disclosures!

Arlene Raffo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Raffo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I want to have transparency on how my money is invested and how costs and fees are being calculated. I need to have quarterly reports to properly evaluate my investments. This change would be detrimental to me personally and to others that utilize these important financial statements.

Thank you,
Arlene Raffo

Armida Scopazzi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Armida Scopazzi Affiliation: Jun. 21, 2026 We need more info, NOT less

Armida Scopazzi
Baking @

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arsailman — Jun 21, 2026
Subject: S7-2026-15 From: arsailman Affiliation: Jun. 21, 2026 Al Rogat; Retired; Tega Cay, SC;
Quarterly reporting is surely the right way to keep companies honest.
It didn't work the other way, so why change what's working?

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arsailman — Jun 21, 2026
Subject: S7-2026-15 Comment From: arsailman Affiliation: Jun. 21, 2026 Al Rogers; Credit Manager; Fort Mill, SC;
Quarterly reporting is the right way to keep companies honest.
Since it didn't work the other way, why change what's working?

Art Aquino — Jun 21, 2026
Subject: S7-2026-15 Comment From: Art Aquino Affiliation: Jun. 21, 2026 Keep quarterly we need transparency.

Art Aquino

Art Aquino, CEO
Arts Wired Electronics LLC

4938 W. Belmont Ave.
Chicago, Illinois 60641

Art Golden — Jun 21, 2026
Subject: S7-2026-15 Comment From: Art Golden Affiliation: Jun. 21, 2026 We need timely information!!! Don't change this.

Look good and be dangerous!

Sent from the 9th circle of Hell. Come visit!

Artemis Fowl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Artemis Fowl Affiliation: Jun. 21, 2026 Martin, prep cook - What is the need in changing it? This doesn't help any regular person, and it gives companies/ corporations a chance to get even more shady than they already are.

Sent from my iPhone

Arthur Bossert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Arthur Bossert Affiliation: Jun. 21, 2026 You have to continue with the existing rules, these proposed changes will destroy this Country.

Arthur Guye — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Arthur Guye Affiliation: Jun. 21, 2026 Please continue with the current method of reporting.

Mark Schramm —Sent from my iPhone

Arthur Meinke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Arthur Meinke Affiliation: Jun. 21, 2026 From the little

guy……stop rewarding the thieves and fleecing the poor guys who may not be paying attention. How many billions are enough?

Sent from my iPad

Arvanders Harris — Jun 21, 2026
Subject: S7-2026-15 Comment From: Arvanders Harris Affiliation: Jun. 21, 2026 I feel that quarterly reporting should stay the way it is to keep companies accountable for the things that go on in the company.My name is Arvanders Harris.

Sent from my iPhone

Asha Rose Martinez — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Asha Rose Martinez Affiliation: Jun. 21, 2026 Asha Martinez. Recruiter. Raleigh, NC. As a millennial I'm already struggling to save and build a portfolio - please don't change it to semi-annual reporting.

Ashlee Stumbo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ashlee Stumbo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There has been a lot of laws and policies designed to protect the American citizens thats been rolled back in favor of the corporations. Stop taking our protections away

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Ashley Aronow — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Aronow Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The 4 signature requirement was established to provide transparency and trust, but also a mechanism for identifying issues early on. Reduced mandated checks and signoffs reduces investor confidence at a time when more investment in our country is needed.

Ashley Clements — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Clements Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Information is power, and any attempt to hide or not disclose information to investors is not being done for their benefit. This is only being considered because it's what a rich and powerful micro-minority wants, not the people. We're talking about people's retirement savings. The people have a right to know!

Ashton Wright — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ashton Wright Affiliation: Jun. 21, 2026 To the

Securities and Exchange Commission:
My view on Rule S7-2026-15
All traders should be able to see quarterly data its important for everyone to be able to see the data at the same time quarterly. It keeps things fair and simple.

Asim J — Jun 21, 2026
Subject: Comments on File Number S7-2026-15 (Semiannual Reporting Proposal) From: Asim J Affiliation: Jun. 21, 2026 Hi,

Please keep the quarterly requirement for public companies. This can help reduce the unfair insider trading advantages.

Thank you,
Asim Javed, CPA

ASpurgin415 — Jun 21, 2026
Subject: S7-2026-15 Comments From: ASpurgin415 Affiliation: Jun. 21, 2026 I oppose the SEC's proposal to permit semiannual reporting in place of quarterly reporting.

Public markets function best when all investors have timely access to material financial information. Reducing the frequency of required reporting would decrease transparency and widen the information gap between retail investors and large institutional investors, who often have access to extensive research resources, management meetings, and alternative data sources.

Quarterly reporting has provided investors with a consistent and reliable view of corporate performance for decades. Extending the reporting interval to six months would allow deteriorating financial conditions, governance issues, or emerging risks to remain undisclosed for longer periods. The result would be less informed investment decisions and potentially greater market volatility when information is finally released.

While reducing compliance costs is a worthwhile goal, investor protection and market transparency should remain the SEC's primary responsibility. The solution to excessive reporting burdens should be targeted regulatory reform, not a significant reduction in the frequency of public financial disclosure.

For these reasons, I urge the SEC to retain quarterly reporting requirements for public companies.

Amy Spurgin
Investor

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Asradee Stevens — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Asradee Stevens Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reduced reporting is a vehicle for minimizing transparency in an area with high suspicion of fraud within the current administration. Reduced reporting will benefit the elite and connected, and has no place in our modern society as it stands. No good reasons have been presented for the reduction

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Ataner Cantu — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ataner Cantu Affiliation: Jun. 21, 2026 I'm an investor, and these issues concern me greatly.
I believe that quarterly reporting is not only the right thing to do but also should be mandatory.

When it's not followed, oversight needs to be corrected within 30 days, fines and sanctions will be enforced will accrues until it is resolved and paid in full.

Athar Abdul-Quader — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Athar Abdul-Quader Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a working class public educator, saving for college for my kids and for retirement, it is upsetting to me to see this proposal to make reporting more opaque for retail investors like myself. It will mean that we have even less insight into the markets and will be more likely to be taken advantage of. Please reconsider this proposal and keep the quarterly reporting.

Athena Porter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Athena Porter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Less oversight for companies benefits them but can be detrimental to investors. I can't imagine any economist would think this is a good idea.

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atlmann10 — Jun 21, 2026
Subject: S7-2026-15 Comments From: atlmann10 Affiliation: Jun. 21, 2026 Robert; FIELD ENGINEER, this type of report should be doubled from quarterly to bi- monthly

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Audrey K Leair — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Audrey K Leair Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Leave the quarterly reporting alone. Is information is needed to make informed decisions. This change would bring the SEC integrity into question.

Audrey Moeller Amsden — Jun 21, 2026
Subject: S7-2026-15 From: Audrey Moeller Amsden Affiliation: Jun. 21, 2026 Do not charge quarterly reporting! This is vital to keep records transparent and to help prevent corruption. We need this transparency in America to maintain integrity in business. Audrey Amsden Cary, NC

Austin Eichstadt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Austin Eichstadt Affiliation: Jun. 21, 2026 **** the government **** the government

Sent from my iPhone

Austin Kerr — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Austin Kerr Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more reporting not less

Autumn Koukal — Jun 21, 2026
Subject: S7-2026-15 From: Autumn Koukal Affiliation: Jun. 21, 2026 We must keep these corporations accountable! WE are truthful, so should they be

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Autumn Koukal — Jun 21, 2026
Subject: S7-2026-15 From: Autumn Koukal Affiliation: Jun. 21, 2026 We must keep these corporations accountable! WE are truthful, so should they be! Don't drop the law

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Ava Siener — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ava Siener Affiliation: Jun. 21, 2026 I prefer companies maintain quarterly reporting.

Sent from my iPhone

Avis Lyons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Avis Lyons Affiliation: Jun. 21, 2026 Avis Lyons , job title American Citizen
I oppose the SEC's semiannual reporting proposal because stretching the disclosure window to six months creates a dangerous information 'black box.' Reducing mandatory transparency leaves retail investors in the dark, increases the risk of insider trading, and weakens accountability against corporate fraud. We need more timely market transparency, not less.

AZ Annie — Jun 21, 2026
Subject: S7-2026-15 Comment From: AZ Annie Affiliation: Jun. 21, 2026 Consumers need to see accurate performance, recency is vital to being able to understand risk. If the reports are hakf as frequent, consumers could easily be misled on the soundness of companies.

Donna M. Kesot, CPCU, MS/P, CLSSGB, ERM, BSF, AIS, CPE
dkesot@gmail.com

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azuldelmar torreslanda — Jun 21, 2026
Subject: S7-2026-15 Comments From: azuldelmar torreslanda Affiliation: Jun. 21, 2026 The more informed we stay, the better decisions we make.

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b — Jun 21, 2026
Subject: Comment on S7-2026-15 From: b Affiliation: Jun. 21, 2026 It should be no less than quarterly reporting. Too much corruption going on.

B A Donley — Jun 21, 2026
Subject: Comment on S7-2026-15 From: B A Donley Affiliation: Jun. 21, 2026 With all accounting digitized anyway, why not make it monthly?!! If corporations have nothing to hide, no problem submitting monthly.

The SEC should create additional professional positions (for a nice change) to handle the increased submittals to be reviewed.

Thanks for your serious consideration.

.

Sent from my iPhone

B BH — Jun 21, 2026
Subject: S7-2026-15 Comments From: B BH Affiliation: Jun. 21, 2026 Public companies need to continue to report financial information on a quarterly basis, so investors can make informed decisions.
Barbara Bryant-Hancock, CPA

Sent from my iPad

B Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: B Brown Affiliation: Jun. 21, 2026 My name is Belinda Brown. I am retired. My nest egg hasn't got enough time left to recover from any more irresponsible activities.
We have enough problems with ethics already. This
will only cause even more and create an environment for criminal activity to thrive.

B G — Jun 21, 2026
Subject: S7-2026-15 Comments From: B G Affiliation: Jun. 21, 2026 Bryan Govreau, Payroll & Benefits Administrator, This matters to me as an investor of retirement funds. Quarterly earnings reports are necessary for me for decisions regarding my future retirement! DON’T change the rules! It doesn’t benefit anyone but the institutions!

Sent from my iPhone

B McDaniel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: B McDaniel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We must have transparency

B Urabazo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: B Urabazo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is unethical to give insiders transparency while leaving the retail investors blind!

Do not allow the everyday person to be ripped off!

Sincerely,
B Urabazo

B. A. Beterman — Jun 21, 2026
Subject: S7-2026-15 Comment From: B. A. Beterman Affiliation: Jun. 21, 2026 As an investor and a consumer, I find that it is incredibly important that we have an open understanding of the businesses that form our community. Not only does a quarterly report allow those on the outside to see how their

interests are being handled, they are an important port of the internal structure that keeps those within the company up to day. Loosening these regulations will have a profound negative impact both inside and outside the boardroom.

R. Abbott

B. Cheryl Bliss — Jun 21, 2026
Subject: Comment on S7-2026-15 From: B. Cheryl Bliss Affiliation: Jun. 21, 2026 To Whom It May Concern, SEC,

I am a 71 year old retiree. I live on Social Security and have investments for future lifetime expenses, final expenses and a legacy to leave my grandchildren.

I keep track of my investments by using my quarterly reports. I have been able to make adjustments, at a profit or loss, based on these reports.

To change these reports to bi-annual reporting would rob me of the knowledge needed to make such adjustments, in a timely manner. It could cause me to lose even more in the market. I cannot afford any big losses... can you?

When the market takes a dip, the knowledge I gain from the quarterly reports, allows me to make informed decisions before the loss is too great. I don't have a lot of money but what I do have, I want to keep in my own pocket!

Sometimes the quarterly reports have shown spin-offs or splits that occurred between my getting the quarterly reports, causing the valuation of my stocks to take a hit. They also show how my stocks are performing in the market. They show me which ones to keep and which ones to sell.

History has shown that bi-annual reporting decreases the value of your investment. Bi-annual reports also give companies more time to move assets around so they don't have to payout dividends/interest. Please, do NOT allow the change to financial bi-annual reporting!

The quarterly reports are important knowledge for me to make appropriate changes to my investments. In the words of the great Benjamin Franklin --"An investment in knowledge always pays the best interest."--

Thank you for your time.

Regards,
Barbara C Bliss,
Retired, Small Busines
Owner in Michigan
bbliss7772@gmail.com
14187 Dekalb Avenue
Rosemount, Minnesota 55068

B. Stewart — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: B. Stewart Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We (or our advisor on our behalf) buy and sell based upon how a company reveals under oath (by signature) how it is doing financially and what its future prospects are. If they don't provide that AT LEAST quarterly, only the insiders will know when it's time to buy or sell.
This sounds like a Trumpian manipulation of our chances to move into the upper classes, keeping us where he can continue to line his pockets with our money. Do the right thing - work FOR the people who pay your salaries rather than help continue the corruption we're experiencing in the rest of the government.

Banita Ondick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Banita Ondick Affiliation: Jun. 21, 2026 Leave it quarterly. Have had to survive the loss of $$$$ three times after BIG companies filed bankruptcy. Then our government allows them to start over with no compensation to the shareholders who lost their money.

Sent from my iPhone

Bao Ho — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bao Ho Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is a very bad idea for retail investors.

Barb Farris — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barb Farris Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Like always , the rich white pedophile men get away again with raping the American people and the world!!!!
Just because they have the money!!!
Time to take their money and help out the people!!! **** them!!!

Barb Hofmaster — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barb Hofmaster Affiliation: Jun. 21, 2026 How dare you try to take advantage of the American people. Does this mean people don't have to pay quarterly taxes?

Barb Kuehn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barb Kuehn Affiliation: Jun. 21, 2026 Keep the quarterly reporting. It’s so much harder to hide shanagins if you have to do it every 3 months!

Sent from my iPhone

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barb linnan — Jun 21, 2026
Subject: S7-2026-15 Comment From: barb linnan Affiliation: Jun. 21, 2026 As a retired teacher, what happens on Wall St. greatly impacts my retirement. It is critically important to keep accountability in place with reporting remaining as is.
Barbara Maxstadt

Sent from my iPhone

Barb Mc — Jun 21, 2026
Subject: S7-2026-15 From: Barb Mc Affiliation: Jun. 21, 2026 Twice a year reporting is absolutely no benefit to the public. QUARTERLY reporting keeps businesses and people honest,
and investors informed. Investors and the public already know this is an attempt to hide fraud and encourage bad behavior. They don't need it and we don't want it...end of story. Quarterly report is good. Keep it that way! Only someone with something to hide extends a reporting period. Barbara McCann, Investor, St. Charles, Mo.

Sent via the Samsung Galaxy S24, an AT&T 5G smartphone
Get Outlook for Android

Barb Morris — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barb Morris Affiliation: Jun. 21, 2026 As a citizen investor I'm strongly in favor of keeping quarterly reporting. Eliminating this would deny my financial advisor and me crucial information about investing and make fraud undetectable for too long a period. Please keep reporting quarterly!

Sent from my iPhone

Barb richardson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barb richardson Affiliation: Jun. 21, 2026 My name is Barbara and I'm Retired Military and Retired Federal employee. My family couldn't afford to send me to College so I went into the Military. I started out enlisted and ended up as an officer/RN. Every cent I put into my savings plan was from my income; all I could save at first was $50 a pay period! If I were to lose 1/3-1/2 half of my investment, it would put me right back where I started. Please please—KEEP THE QUARTERLY REPORTS !!!!
Thank-you. --

Barb

Barb Struempler — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Barb Struempler Affiliation: Jun. 21, 2026 Please don't get rid of the quarterly statements.

Sent from my iPhone

Barb Vbosch — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barb Vbosch Affiliation: Jun. 21, 2026 Barb Vanden Bosch, Administrative Assistant in Youngstown, Ohio.

For 41 years I worked for a privately held family owned business, where we only could access a yearly report.

Then
my division of that company was purchased by a large publicly traded company. What a good change to get quarterly updates from them; especially during the last year when they had several executive changes including president and vice presidents, so it was
critical to get financial business updates every 3 months!

The filing and sharing quarterly of this info is used by employees, investors, and even the vendors / suppliers.

Please do not change a process that is working wonderfully for average
people. In my opinion, it instead would only benefit and/or encourage shady business practices.

Thank you.

Yahoo Mail: Search, Organize, Conquer

Barb. G — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barb. G Affiliation: Jun. 21, 2026 Barbara Gerber. Retired invester. Enough already. Start fighting for the people and quit fighting for your own gain.

Barbara — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Affiliation: Jun. 21, 2026 Keep quarterly mandatory. Investors have right to know and ability to make decisions in a more timely manner.

Sent from my iPhone

Barbara Abell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Abell Affiliation: Jun. 21, 2026 My name is Barbara Abell and my father was a retired Air Force Colonel turned stock broker. Reporting must remain quarterly. Small investors would suffer greatly without frequent information.
I nvestment counselors would too.

Yahoo Mail: Search, Organize, Conquer

Barbara Ark — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Ark Affiliation: Jun. 21, 2026 To the SEC Commission. Reporting need to be Quarterly. Safeguards are necessary for all business and personal decisions regarding the markets

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Barbara Belka — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Belka Affiliation: Jun. 21, 2026 This is fraud at it's finest. Complete transparency is what will keep these investments viable.

Barbara Blizzard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Blizzard Affiliation: Jun. 21, 2026 My name is Barbara Blizzard. I work in the receiving department of a Walmart distribution Warehouse. This is important to me because I have elderly family that depend on the income that they receive from investments to live. They are especially thrifty with their money they do not live extravagantly they are simple people and I think that they deserve to know as they have known all along, what we all know when we have a bank account when we can clearly look at it. I do not see the need for the change have anybody given an actual important need for the change ? Please do not allow this to change the way that things have been done for so long to keep them informed so that in the future devastating surprises do not come on them unaware.

Barbara Brewer — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Brewer Affiliation: Jun. 21, 2026 My name is Barbara Brewer, and I am concerned about the SEC changing these filing requirements.
When you look at the history of financial reporting, there is a reason companies are required to provide regular disclosures. Investors rely on timely and transparent information to make informed decisions. Reducing reporting requirements could make it easier for companies to delay disclosing losses, risks, or other important financial information.
Transparency and accountability are essential to maintaining trust in our markets, and any changes to reporting requirements should be carefully considered with investors in mind.
Barbara Brewer
Resident in Fort Worth, Texas

Barbara Brubaker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Brubaker Affiliation: Jun. 21, 2026 Keep the quarterly’s so I can track my money! They enable me to safely pay for my husband's memory facility.

Sent from my iPhone

Barbara Bullard — Jun 21, 2026
Subject: File No. S7-2026-15 From: Barbara Bullard My name is Barbara Bullard. I live in Leesburg, FL. I'm a retired logistics manager and most of my retirement is invested in public companies. There is no way we should go back to the old way of lax oversite that invites corruption and I can't think of one good reason to do so. I'm 100% in favor of keeping the added security of quarterly reporting. Say no to changes in the reporting requirements!

Barbara Burkholder — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Barbara Burkholder Affiliation: Jun. 21, 2026 Barbara Burkholder, retired Parks & Recreation Professional, Dublin, Ohio.
We want quarterly reporting
We the people do not want to go backwards to the 50's to the 70's.
We are 75 and demand transparency!

Sent from my iPhone

Barbara Chin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Chin Affiliation: Jun. 21, 2026 I definitely think we should see the reports quarterly!

Sent from my iPad

Barbara Drake — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Drake Affiliation: Jun. 21, 2026 Retain the four times a year reporting. There is no reason to cut it back.

Sent from my iPad

Barbara Figgins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Figgins Affiliation: Jun. 21, 2026 The Companies need to be more responsible, not less. If reporting quarterly is too hard, maybe they shouldn't be in business.

Barbara Figgins
312-399-8225

Barbara Gabler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Gabler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is essential that CEOs and CFOs continue to be required to take responsibility for signing off on financial reports quarterly.
Do not change this law!

Barbara Galanek — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Galanek Affiliation: Jun. 21, 2026 The SEC should not allow corporations to move from quarterly reporting. The lack of transparency and honesty in our country and businesses is tantamount to the highest corruption that infects authoritarian countries. The very foundations of our country and democracy are at risk. To allow companies and their leaders even more power to manipulate and create fraud would be a crime. I am unwilling to support such a move. You should be, too.

Sent from my iPhone

Barbara Gannon-Zachary — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Gannon-Zachary Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't let the SEC pass Rule S7-2026-15. It will hurt investors. Keep the quarterly reports.

Barbara Goldman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Goldman Affiliation: Jun. 21, 2026 Leave it quarterly

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Barbara Hailey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Hailey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Companies who have investors have the obligation to report back every quarter to their shareholders. This is necessary to "keep the companies honest", by keeping their operations available for their investors to understand what is going on. Why should this change? Who is proposing this and why? It seems obvious to me. They want companies to be able to hide information from the very people they are beholden to. There is no reason for this. Keep the quarterly reporting to ensure transparency.

Barbara Huff — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Huff Affiliation: Jun. 21, 2026 Maintain transparency for the sake of all our citizens, and for our country.
PLEASE DO THE RIGHT THING!!

Barbara Huff
Woodland Hills, CA

Barbara Iverson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Iverson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Before I meet with my financial advisor, I need to check on what the companies I invest in, are doing. I cannot ask good questions of my advisor nor can I know if the companies I invest in are acting prudently without the information in their quarterly reports. In my business, we trust but verify. The SEC rule S7-2026-15 would make it harder to judge whether a company is worth investing in. It asks investors to trust but makes verifying difficult. Why would anyone think this is a good idea unless they are hiding something.

Barbara Jacobi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Jacobi Affiliation: Jun. 21, 2026 Don't give crooked CEOs more time to steal money from their shareholders. The quarterly reckoning is not even enough. The ultimate loser is a citizen not the shyster boss.

Barbara
303 810 6195

Barbara Jones — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Jones Affiliation: Jun. 21, 2026 Stop this billionaires grift

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Barbara Kaetzel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Kaetzel Affiliation: Jun. 21, 2026 Keep in quarterly to make it easier for investors to stay on top of their portfolio !

Barbara Kassnoff — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Kassnoff Affiliation: Jun. 21, 2026 Keep those highly-paid CEOs accountable , requiring quarterly reporting that the CEO must sign. I've lost a lot of money to executive fraud at Enron and Xerox.

Sent from my iPhone

Barbara Kline — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Kline Affiliation: Jun. 21, 2026 That is totally against the best interests of the people of this country!!!!

Sent from my iPhone

Barbara Kostenko — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Kostenko Affiliation: Jun. 21, 2026 I think it would be better to keep the reports quarterly. It's easier than for us to keep track of our investments and decide when or if to make to make any changes to our investments.

Thank you.
Barbara Kostenko

Sent from my iPhone

Barbara L — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara L Affiliation: Jun. 21, 2026 Don't you dare limit what we can see about the financials of publicly traded companies!

Barbara Lord

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barbara lauth — Jun 21, 2026
Subject: S7-2026-15 Comment From: barbara lauth Affiliation: Jun. 21, 2026 Maintain quarterly reporting as is. It is no hardship and provides transparency, which is especially important for small companies and individual investors. Large companies and m/billionaires have enough advantage without providing more coverage for questionable dealings. Barb Lauth, ordinary citizen

Get Outlook for Android

Barbara Ley — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Barbara Ley Affiliation: Jun. 21, 2026 It's hard enough for American families to make end's meet. We have saved all of these years so that we could retire with peace of mind. This plan would create a major hardship for us and many other retirees.

Sent from my iPhone

Barbara Matteau — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Barbara Matteau Affiliation: Jun. 21, 2026 Nope! Keep it

the way it is!

Barbara Matteau

Barbara McLean — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara McLean Affiliation: Jun. 21, 2026 B C McLean here. I'm retired. Having worked and saved all my life, I'm counting on those investments now. Quarterly reports will help us all make better decisions and keep the economy more robust.

Barbara Mendelsohn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Mendelsohn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My View on Rule on S7-2026-15
Financial reporting four times per year feels right and is responsible.
Cutting back to twice per year feels wrong and is irresponsible.
I oppose this reporting change.

Barbara Moeller — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Moeller Affiliation: Jun. 21, 2026 Keep the Quarterly reporting! We are getting ripped off by CEOs even at that amount of reporting ! Stop the corporate corruption!!!
Barbara Moeller LICSW
Medical Social Work - Retired from Mass General , Boston

Sent from my iPhone

Barbara Morgan — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Morgan Affiliation: Jun. 21, 2026 Keep the quarterly reports on CEO behavior.

Barbara Mueller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Mueller Affiliation: Jun. 21, 2026 Keep it as it is .

Sent from my iPhone

Barbara OKeeffe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara OKeeffe Affiliation: Jun. 21, 2026 Public disclosure is part of analyzing companies for investment- this is unacceptable to decrease disclosure.

Why would you think this is right ?
No to this change

Barbara Passarelli — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Passarelli Affiliation: Jun. 21, 2026 Don't change the rule

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Barbara Passarelli — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Passarelli Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please don't change the rule

Barbara Paulsen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Paulsen Affiliation: Jun. 21, 2026 Please do not do away with this, transparency is too important. To allow corporations to publish only semi annual reports is wrong. No need to repeat history on this one. We've been there and seen the results.
Barbara Paulsen
Retired ny resident

Barbara Peters — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Peters Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep it the way it is. Needs safeguards.

Barbara Rierson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Rierson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Corporate leaders have not stood up to the onslaught of Republican corruption. We cannot trust them to stand up for their shareholders. More reporting is needed.

Barbara Scott — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Scott Affiliation: Jun. 21, 2026 I have a right to know! Maybe they want us to stop investing altogether and hide out assets in the mattress.

BARBARA SEITZ — Jun 21, 2026
Subject: S7-2026-15 Comment From: BARBARA SEITZ Affiliation: Jun. 21, 2026 My name is Barbara Seitz. For full disclosure, I am a retired financial advisor, Dec 2023. My assets are not in the market but my husbands are. We read the quarterly reports. We feel that's the least a company can

do for their shareholders. The cost is not a factor for us, companies need to continue with quarterly reporting. With all the computer technology it should be relatively quick to put some data together, and they should absorb the cost as a service to their investors. All people need timely information, especially with their life savings.
We say NO to semi- annual reporting.

Sincerely,
Barbara Seitz

Barbara Selby — Jun 21, 2026
Subject: S7-2026-15 Comment From: Barbara Selby Affiliation: Jun. 21, 2026 Why would you change this? We are not rich, but we do invest. The market is so volatile at this time. The people that this affect, do not agree with this change of policy. I think you need to have another meeting and leave things as they are.

Sent from my iPhone

Barbara Stockford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Stockford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
People deserve to know how their money is performing so they can protect investments.

Barbara Stoff — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Stoff Affiliation: Jun. 21, 2026 Public companies should have as much transparency as possible. Quarterly reports are a major part of that transparency. I completely oppose any attempt to reduce the amount and timing of crucial financial reports.

As a public employee since the 1990's I have seen the public's trust wax and wane and it always has to do with transparency and communication.

One of the many roles of government is to help ensure its citizens are protected, including protection from financial predators, and fraudulent companies and investments.

Keeping reporting quarterly will help accomplish these goals. While not failsafe- It will be another check to help ensure these corporations are as compliant as possible and remain lawful and transparent.

These rules have been put in place for a reason. Let us not go back to the dark ages and Wild West when citizens got fleeced and corporate greed took over. Do not reverse or reduce the reporting requirements.

Thank you for your consideration

Barbara Stoff
22 Radnor Blvd
Marlton, NJ 08053

Get Outlook for iOS

Barbara Thomas — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Thomas Affiliation: Jun. 21, 2026 The billionaires in this country are getting away with everything. We have a president who is corrupt and selling pardons to millionaires and billionaires when they steal money from their investors . If anything the laws need to be tougher and penalties greater for the banks, millionaires, billionaires, and the one trillionaire who cheat and steal money from investors. We, the people are sick and tired of the millionaires, billionaires, the one trillionaire, and our current president getting away with all of their crimes, while the poor and the diminishing middle class pay for their crimes with full penalties. No changes! Make laws tougher and make these criminals pay more for their crimes.

Sent from my iPhone

Barbara Todd — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Todd Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am against you abolishing the quarterly reporting.
This isn't very bad for investors.

Barbara W. Thomas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara W. Thomas Affiliation: Jun. 21, 2026 We the people deserve the truth and accountability in all facets of business that affects those people. I am retired and I rely on the quarterly reporting to know that CEOs are held accountable.
Keep the quarterly reporting!!!

Barbara Thomas, retired

Yahoo Mail: Search, Organize, Conquer

Barbara Walls — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Walls Affiliation: Jun. 21, 2026 Keep the quarterly reports coming. We need to know what, when and why within companies.

Thank you,
Ms. B. Walls

Sent from my iPhone

Barbara Weathersby — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barbara Weathersby Affiliation: Jun. 21, 2026 Keep Quartly Reporting, to keep people informed and no advantages to insiders. B Weathersby retired social services

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Barbara Wrenn — Jun 21, 2026
Subject: S7-2026-15 From: Barbara Wrenn Affiliation: Jun. 21, 2026 Keep the reporting quarterly! We have more underhanded dealings going on than ever, and our country is in danger, and falling. I am retired, and not individually participating monetarily, but I am intelligent enough to see how crooked people can be when given the chance, and can see what is breaking our country. Our country needs to go back to being accountable, so we can, once again, be respected.

Barbara Zepeda — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Zepeda Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Needs to stay the same No changes. We have paid for their greed before
not again

Barrey Henry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Barrey Henry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Barrey Henry

Barry Gorrell Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Barry Gorrell Complete transparency, including full quarterly reporting is vital to all stakeholders of publicly owned companies. Reducing the reporting requirement to biannually is flatly unacceptable. Such a rule change provides undue favor to inside stock holders and puts a blind fold on all outside investors. i urge in the strongest way that quarterly reporting requirements renain un changed.

Barry L — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barry L Affiliation: Jun. 21, 2026 If it is not broken. Why the heck fix it. I personally consider it if we goes to 6 months it's just a big cushion for somebody crooked, like Trump

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Barry O'Brien Gmail — Jun 21, 2026
Subject: S7-2026-15 Comments From: Barry O'Brien Gmail Affiliation: Jun. 21, 2026 John Connor, chemical Engineer. Don't let the insiders keep us in the dark by reducing the reporting requirements. What with AI improvements and electronic filing, companies should be able to file more frequently with less cost.

Barry O'Brien
208-520-1295

Be Klein — Jun 21, 2026
Subject: S7-2026-15 From: Be Klein Affiliation: Jun. 21, 2026 Do not give special treatment to those who broke the law. They must serve their full sentence.

Bea H — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bea H Affiliation: Jun. 21, 2026 Absolutely NOT!

Sent from my iPhone

Beach girl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beach girl Affiliation: Jun. 21, 2026 Quarterly reporting will allow investors to know where to continue investing money or where not to invest. This method has kept companies honest and with the investor oversight, work harder for the invest and to keep invested. Why change what is not broken, unless someone has something to hide?

Alisa O

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bearszac — Jun 21, 2026
Subject: S7-2026-15 Comments From: bearszac Affiliation: Jun. 21, 2026 Don't add to the corruption. Trump and his cohort are bad enough without making it easier.

Sent from my iPhone

Beatrice Quinones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Beatrice Quinones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I need quarterly disclosure so I can make the right choices , vital decisions and not be blind sited. It is a bad proposal for me .

Beatriz Rich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beatriz Rich Affiliation: Jun. 21, 2026 Please continue with the Quarterly Reporting !!

Sent from my iPad

Beautiful. Neath — Jun 21, 2026
Subject: S7-2026-15 From: Beautiful. Neath Affiliation: Jun. 21, 2026 Keep the quarterly reports quarterly!! This economy is so volatile all information needs to be filed quarterly to prevent hiding information from the investors. REMEMBER ENRON!

We were victims of that collapse, shell game, excessive lies and withholding information. I have dear friends whose entire retirement was wiped out because they worked for ENRON. They're in their 80's now and still working, she's fighting cancer. Shame on Kenneth Lay and his accomplices. They lied about our investments. That's the ultimate betrayal. Don't let there ever be another ENRON disaster. It's your job to protect! The SEC needs to keep the mandatory quarterly reporting. I appreciate your attention to this matter. It's a serious one!
Sincerely, Chris Neatherlin
Regular American citizen
Carlsbad NM USA

Becka Temple — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Becka Temple Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm emailing today asking you to please keep public businesses doing quarterly reports. These are critical updates that investors need to know where a company truthfully stands in profitability. Since it's been widely reported that almost all of this administration plays the markets,it's unfair anyone keep critical information that belongs to shareholders.

Best Regards,
Becka Temple

Becki Bedard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becki Bedard Affiliation: Jun. 21, 2026 Please do not change the quarterly reporting. As an individual I rely on the timeliness of the information to make decisions that are important for me and my family. Moving to a six month reporting period does more harm to people like me and only benefits the “insiders” more, which unlevels the playing field even more than

it already is.

Sent from my iPhone

Beckie Rea — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beckie Rea Affiliation: Jun. 21, 2026 Keep it as is!!!

Becky — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Affiliation: Jun. 21, 2026 S7-2026-15 Comment

Rebecca Goodwin. They need to submit quarterly so investors are kept informed of where the company stands so they can make informed decisions. They agreed to this when going public and making a lot of money off the people who bought their stocks and have no right to take away their information.

Rebecca Goodwin

Sent from my iPhone

Sent from the all new AOL app for iOS

Becky — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Affiliation: Jun. 21, 2026 Please keep the quarterly reporting requirement. This is about fairness and transparency. Remove the requirement and you remove accountability and honesty and fairness for investors. I believe removing the quarterly reporting requirement will create a deeper divide between the elite class and the rest of us. I want to go into investing based on trust and a fair playing field. Trust is the foundation of all relationships. Please keep that trusting and fair foundation.

Sent from my iPad

Becky — Jun 21, 2026
Subject: File No. S7-2026-15 From: Becky Please keep reporting quarterly not semiannual. Thanks.

Becky Collins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Collins Affiliation: Jun. 21, 2026 Unbelievable when it comes to hiding anything for any amount of time is deep state s! $#$!T., quarterly!!!

Becky Cunningham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Cunningham Affiliation: Jun. 21, 2026 Becky Cunningham MSN,RN
This allows companies to manipulate what they are doing without you being aware of what they are doing and it's too late to take action. Absolutely not beneficial to investors. They should be transparent and accountable.

Becky Cunningham, MSN RN

Becky Ladd — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Ladd Affiliation: Jun. 21, 2026 Absolutely should stay transparent! Quarterly reporting at a minimum!

Becky Miller — Jun 21, 2026
Subject: S7-2026-15 From: Becky Miller Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!!!

Becky Munoz-Molina — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Munoz-Molina Affiliation: Jun. 21, 2026 I am Becky Munoz-Molina, aged 65, Retired, Houston, TX. It is just unfair and dangerous to keep investors in the dark for so long. A lot can happen in 6 months.

Thank you for your anticipated vote to continue Quarterly Reporting Requirements.

Becky Munoz-Molina

Becky Smith — Jun 21, 2026
Subject: S7-2026-15 From: Becky Smith Affiliation: Jun. 21, 2026 Quarterly reporting is much better than semi-annual reporting. Would you compare the time lag on your smoke alarm? Doubling the time lag opens the door to more deaths.
Rebecca E. Smith, retired, Houston, Texas.

Becky Strait — Jun 21, 2026
Subject: S7-2026-15 From: Becky Strait Affiliation: Jun. 21, 2026 Leave this law in place. It is still very needed.

Yahoo Mail: Search, Organize, Conquer

Becky Thomas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Becky Thomas Affiliation: Jun. 21, 2026 As a lifelong business owner, there is no reason to suspend quarterly unless you are covering your tails as you manipulate finances.
If you have nothing to hide, you hide nothing.

Becky Whiting — Jun 21, 2026
Subject: S7-2026-15 Comments From: Becky Whiting Affiliation: Jun. 21, 2026 Please don't screw every day Americans. We get screwed enough. People in the the money industry already have a leg up on those of us that don't work in that industry. Please don't hand them a ladder. Please think of the people who worked hard for their money, and chose to invest it, in the hopes of making enough money, on their hard earned money, to cushion their retirement.
Rebecca Whiting
20818 Hwy 491 Lewis, CO 81327

Bel L — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bel L Affiliation: Jun. 21, 2026 Fair reporting and honest accountability will be lost. This unnecessary change will only erode truth and honesty in trading. Stop relaxing or removing laws there to make the process legal and above board!

Sincerely, BL

BeLikeGohan : — Jun 21, 2026
Subject: S7-2026-15 Comment From: BeLikeGohan : Affiliation: Jun. 21, 2026 Hello my name is Devan DesChamp and I work as a farm hand. I'm new to the world of investment, but the idea of 6 months between hearing what is happening with my money makes me disturbed. I am not for this proposal in the slightest, having a time span of that long brings me to believe they are keeping more of our money for themselves.

Belinda Hoggatt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Belinda Hoggatt Affiliation: Jun. 21, 2026 Belinda Hoggatt.
Personal Investor
Hey SEC: Keep it Quarterly!
Less Fraud.
Tiny savings & they are not for you. Optional on paper, inevitable in practice.
You will be flying blind for 6 months.

Belinda Murrell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Belinda Murrell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not consider bi-annual reporting. Quarterly reports are a bedrock in trust of our companies

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Ben Day — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ben Day Affiliation: Jun. 21, 2026 Regular and routine quarterly financial reporting is essential so buyers and sellers can make informed decisions based on fundamentals rather than speculation. This is especially important today when retirement savers and retirees are so dependent on prudent investments within their retirement accounts. As a voter and high net worth individual whose assets are mostly tied to the stock market, I strongly object to a rule change that would reduce or eliminate quarterly reporting requirements.

Sincerely,
Benjamin Day
1001 NW Marshland Street
Pullman, WA 99163

Ben Doup — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ben Doup Affiliation: Jun. 21, 2026 Quarterly reporting should stay as it is. It no hardship for them to sign 4 times a year. Keep the safety rails in place

Ben

Benjamin Chew — Jun 21, 2026
Subject: S7-2026-15 Comments From: Benjamin Chew Affiliation: Jun. 21, 2026 After the ENRON disaster, do not let companies get away with skipping quarterly reporting. As a retired investor, I cannot risk my life savings being wiped out. My portfolio took a beating
in the last crash, and it took a long time to recover. Do not make me go through that again. I need to have accurate information to make good decisions. Benjamin Chew

Sent from AOL on Android

Benjamin Lucero — Jun 21, 2026
Subject: S7-2026-15 Comments From: Benjamin Lucero Affiliation: Jun. 21, 2026 These people are just looking for more leverage to to rip off the small investors I find this deplorable if anything they should lower it.

Sent from my iPhone

Benjamin Lucero — Jun 21, 2026

Subject: S7-2026-15 Comment From: Benjamin Lucero Affiliation: Jun. 21, 2026 How much more leverage do these billionaires need this is just another rip off scheme KEEP IT QUARTERLY.

Sent from my iPhone

Benjamin Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Benjamin Miller Affiliation: Jun. 21, 2026 It should stay quarterly.

Benjamin Miller

Bernadette Garzón — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bernadette Garzón Affiliation: Jun. 21, 2026 Quarterly reporting is important for me to understand what's going on with a company within a relevant time frame. As the stock market becomes more and more instantaneous and available to retail investors, reporting should be more and not less rigorous!

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bernadette walker — Jun 21, 2026
Subject: S7-2026-15 From: bernadette walker Affiliation: Jun. 21, 2026 I'm Bernadette Walker, a cashier in Iowa. It's natters because it's the little people who end up losing the most

Yahoo Mail: Search, Organize, Conquer

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bernard baldwin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: bernard baldwin Affiliation: Jun. 21, 2026 Since I'm retired the return on the money in my IRA is extremely important to my wife and I. I object going back to semi-annual reporting! In fact I wonder if monthly reporting would be even better. Bernie

Sent from my iPhone

Berne Brown — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Berne Brown Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not do this

Bernie Belding — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bernie Belding Affiliation: Jun. 21, 2026 I want quarterly reporting on all accounts handled by any one envolved with SEC!! With all the crocked sh.t going and nothing being done to the perpetrators, the more audits should be done and laws put in to fire,

indict!!AND THE PRISON TIME EVOLVED WHEN FOUND GUITY!!!

Beth Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Anderson Affiliation: Jun. 21, 2026 I think it should be monthly.

Beth Pulsifer-Anderson
301-213-9533
bethpulsiferanderson@gmail.com

https://www.linkedin.com/in/bethpulsifer/
The only cure for boredom is curiosity - there is no cure for curiosity

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beth chappel — Jun 21, 2026
Subject: S7-2026-15 Comment From: beth chappel Affiliation: Jun. 21, 2026 Elizabeth Chappel, retired, investor. When employed, I had to report status, I expect to receive status on my investments quarterly at the minimum, so that I can correct any investments made. No employer would allow an employee to wait out six months to report on a project. They would be fired. Waiting six months for a company to report is a cause for dismissal. The SEC should maintain high standards and not allow the degradation of the investment system with twice a year reporting.

Beth Greenhill — Jun 21, 2026
Subject: S7-2026-15 Comment- former Hawaii bank employee From: Beth Greenhill Affiliation: Jun. 21, 2026 Public companies have proven not to be trusted with current rules and definitely should NOT be allowed 6 months between reportings to cook their books. Reporting needs to be more frequent than quarterly. I am retired from bank marketing (2001-2018) at the largest and 3rd largest bank in Hawaii.

Execs at employee meetings would brag about stock buy backs and deferring the owed taxes! Quarterly reporting and analysists were treated like adversaries that needed to be reeducated.

Please don’t allow these modern robber barons more slack to bend the rules and harm consumers.

Beth Greenhill
(808) 753-3016
bwgreenhill@gmail.com

Beth Howison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beth Howison Affiliation: Jun. 21, 2026 Past arrest for their fraud is evidence that the quarterly reporting is necessary. And given the increase in fraud by agencies, NGO's, government individuals, etc they need to be kept in check. There is no trust left.

Beth Kraft — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Kraft Affiliation: Jun. 21, 2026 Dear SEC,

I am writing to express my strong opposition to the proposal to move SEC reporting to a semi-annual schedule.

As citizens, we rely on regular reporting to maintain a clear mental and fiscal barometer of our nation’s financial health. Shifting away from a monthly or quarterly schedule would signal significant red flags to the public, especially alongside other current changes. It is the essential responsibility of the SEC to keep the nation informed frequently; moving to a semi-annual requirement would be catastrophic for transparency.

I urge you to strongly reconsider this change and maintain the current reporting frequency.

Sincerely,

Beth Kraft

Beth Mikulanis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Beth Mikulanis Affiliation: Jun. 21, 2026 The thought of changing to twice a year reporting demonstrates that there is no respect for the common person who has taken steps for retirement. Dear Sec, how much are you going to profit from this move? Who will profit from this move with little respect for the common investor? It is just greed on your part.

Beth Pendergast — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Pendergast Affiliation: Jun. 21, 2026 The quarterly reporting requirements were enacted for many substantive reasons. We need to retain quarterly reporting to keep our investments safe and help prevent abuse.
Mary-Elizabeth Pendergast

Beth Podsobinski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Podsobinski Affiliation: Jun. 21, 2026 Again, stopping Quarterly Reports is the oligarchy stealing from all the rest of us, common people as this corrupt

administration has done from the beginning of the orange felon's first term! Do not add more insult to injury by allowing yet another historically proven excuse to hid more illegal money padding their pockets! Vote not to allow this change to less reporting!

Beth Richard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Richard Affiliation: Jun. 21, 2026 The system isn't broken , so there's no need to fix it. Keep the reporting quarterly , as it's been for years.

Sent from my iPhone

Beth ryan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Beth ryan Affiliation: Jun. 21, 2026 Please do not change the current SEC reporting rules. I'm know I live in a purple state, New Hampshire, but please listen to the people!

Respectfully,
Beth Ryan

Sent from my iPhone

Beth Veillon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beth Veillon Affiliation: Jun. 21, 2026 Beth Veillon, Retired. Quarterly matters to be because a longer interval has no purpose but to support deceptive practices and insider trading. This makes the market less transparent and destabilizes it.

Beth Waldinger — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Beth Waldinger Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I rely on the quarterly's information for my investments. I am 82, have around 36 investments that I closely monitor, and want companies to be held accountable! With so many lying, cheating, felons in out country we need accurate information. Do not favor the huge guys over the PEOPLE.

Beth Watts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beth Watts Affiliation: Jun. 21, 2026 Quarterly reporting should NEVER be stopped! All companies need to be held accountable at all times.

Beth Woods — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beth Woods Affiliation: Jun. 21, 2026 Why is this idea even

being considered?? Don't you think Black Rock & others have a big enough advantage over regular people. We don't get the intel the Pelosi family enjoys. Why make it even harder for the average American to be able to make informed decisions??? I am currently trying to decide how to handle what little retirement my husband & I have left.
M. Beth A. Woods - retired

Beth Wright — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beth Wright Affiliation: Jun. 21, 2026 With the current level of corruption in our government and corporations, quarterly reporting must remain in place. Beth Wright

Yahoo Mail: Search, Organize, Conquer

Bets Greer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bets Greer Affiliation: Jun. 21, 2026 Public companies must be transparent. If you're considering changing the reporting period, it should be *more* frequent, not less. Why? Events and situations change ever more frequently, and those who are supporting the company financially should be aware of how well the company is handling those events and situations, and take actions via the market to send a message to the company's leadership.

And if public companies are required to keep financial records, what possible harm could exist to report frequently? I question the motivation behind this proposed change.

Elizabeth Greer
translator and investor

Betsy Beard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betsy Beard Affiliation: Jun. 21, 2026 Keep the quarterly reporting. The investing public needs that information, and it gives companies too much time to hide what's going on in their companies.

Betsy Easter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Betsy Easter Affiliation: Jun. 21, 2026 We need transparency, we need honesty, we need companies to stay in line with laws. It’s important to not let corporations get by without scrutiny. Keep America Honest!

Sent from my iPhone

Betsy Frank — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betsy Frank Affiliation: Jun. 21, 2026 Reducing quarterly

statements is a gateway to fraud. Please do not institute the new rule. Thank you, Betsy Frank

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Betsy Hamilton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Betsy Hamilton Affiliation: Jun. 21, 2026 My view on Rule S7-2026-15
To the Securities and Exchange Commission:
Do not decrease this regulation.
INCREASE disclosures to monthly so investors have as much up-to-date financial information as insiders and to make it more difficult to hide the true financial health and dealings of a company.
U.S. history demonstrates the negative consequences of lax (or no) regulatory oversight such as the 1929 crash, Enron, the dot-com bubble, 2008 housing crisis, Theranos and Bernie Madoff's ponzi scheme, to name a few of the more egregious betrayals.
The SEC's core purpose is to regulate the securities markets, protect investors, and ensure companies provide truthful financial disclosures to prevent fraud. More information serves that purpose, not less. I don't know any investor who would want that oversight diminished so more wealth transfer may take place from lower financial classes to the wealthy.
Regulate. Protect. Prevent. That is the job of the SEC.

Betsy Reeder — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betsy Reeder Affiliation: Jun. 21, 2026 NO! I do not agree with changing the reporting to every 6 months. With all the mergers, we now have mega companies. We do no need another ENRON!

Sent from my iPhone

Betsy Santoro — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Betsy Santoro Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't allow companies to hide information which would be detrimental to investors. Quarterly disclosures are essential. Without quarterly reporting, retail investors are unsble to get timely information about public companies.

Betsy Whitehill — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betsy Whitehill Affiliation: Jun. 21, 2026 As a past business owner, I feel it is important to be informed about how businesses are doing at least quarterly.

Sent from my iPhone

Betsy Wiest — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betsy Wiest Affiliation: Jun. 21, 2026 This is wrong on every level. We need and deserve transparency.

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betti ingman — Jun 21, 2026
Subject: S7-2026-15 Comment From: betti ingman Affiliation: Jun. 21, 2026 The rich get richer by being more crooked. And this bill supports that.... Which I am sure is the goal. Let's just keep bilking the average American.

Betty Bishop — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betty Bishop Affiliation: Jun. 21, 2026 Hey, SEC: Keep It Quarterly!

Betty Bonanno — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betty Bonanno Affiliation: Jun. 21, 2026 Keep quarterly rep0rting

Yahoo Mail: Search, Organize, Conquer

Betty Gilmore — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betty Gilmore Affiliation: Jun. 21, 2026 Stop this it makes it easier to hide the crimes.

Betty Gunn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Betty Gunn Affiliation: Jun. 21, 2026 Quarterly!!!!!!

Sent from my iPhone

Betty Hillman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Betty Hillman Affiliation: Jun. 21, 2026 Quarterly reporting will keep companies more honest. Considering the poor history of twice a year reporting, I strongly object to going back to that, and request that quarterly reporting will continue at this time.

Betty Hillman

Betty Jones — Jun 21, 2026
Subject: S7-2026-15 Comments From: Betty Jones Affiliation: Jun. 21, 2026 Thieves hate exposure. Why are you people leaving yourselves open to this much questioning? Absolutely NO

Sent from my iPhone

Betty M . Wolcott — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Betty M . Wolcott Affiliation: Jun. 21, 2026 KeepTo the Securities and Exchange Commission:
Want quarter reports, do not change.

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betty paul — Jun 21, 2026
Subject: S7-2026-15 From: betty paul Affiliation: Jun. 21, 2026 I vote for keeping quarterly reporting. SEC back off with such an insane proposal. It matters to me, being this impacts everyone's future. I witnessed how lax accountability affects others in matters such as this , when an acquaintance that was an employee at Bankers Ttust in NYC in the early/medium 1970's. It was appalling. DO THE RIGHT THING !! Leave quarterly reporting as is.

BETTY Roesberry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: BETTY Roesberry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop this proposal now !!! It would ruin the investing process,, trump is driving our county to Ruin !!!

Bev At heska — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bev At heska Affiliation: Jun. 21, 2026 Please do not give the option to only report every 6 months. It will double the time for problems to be hidden and hamper the SEC spotting illegal activity.

Sent from my iPhone

Bev Worden — Jun 21, 2026
Subject: S7-2026-15 From: Bev Worden Affiliation: Jun. 21, 2026 Keep the quarterly reporting.

Sent from my iPhone

Beverlie Duff — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beverlie Duff Affiliation: Jun. 21, 2026 Please keep reporting quarterly.

Sent from my iPhone

Beverly Cowen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Beverly Cowen Affiliation: Jun. 21, 2026 Beverly Cowen, San Angelo TX.
My opinion, LEAVE IT ALONE!!! No reason to change our quarterly reports to every 6 months. That

is going backward instead of forward. Keeping up with my account every 3 months is great. More information quicker. Looking them over online, simple.

Beverly Debel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Beverly Debel Affiliation: Jun. 21, 2026 We've been down this road too many times before. No changes! You want to hand the foxes the keys to the hen house again. Why should their lives always be "made easier?" They make huge amounts of money, control other peoples' financial security by choice. Let them earn their keep. Beverly J. Debel, private investor, retired RN, person damaged by crooked financial dealings.

BEVERLY MITCHELL — Jun 21, 2026
Subject: Comment on S7-2026-15 From: BEVERLY MITCHELL Affiliation: Jun. 21, 2026 Keep it Quarterly.

Sent from my iPhone

Beverly Pagnotti — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Pagnotti Affiliation: Jun. 21, 2026 Don't make a good thing a bad thing.This venue does not belong to one but to all. We the people means all the people. My heart is broken for all the grief our government is causing. Don't be part of it please. Thank you Securities and Exchange Commission:

BEVERLY Roberson — Jun 21, 2026
Subject: S7-2026-15 Comments From: BEVERLY Roberson Affiliation: Jun. 21, 2026 What is the purpose of going dark? Just another way to commit crime against the people?! Accountability for the greedy! Retired, fed up citizen.

Beverly Youngblood-Smith — Jun 21, 2026
Subject: S7-2026-15 From: Beverly Youngblood-Smith Affiliation: Jun. 21, 2026 Insist upon it!

Beverly

"In my many years, I've come to a conclusion that one useless man is a shame, two is a law firm

and three or more is a congress", John Adams

Bi Parshall — Jun 21, 2026
Subject: S7-2026-15 From: Bi Parshall Affiliation: Jun. 21, 2026 The fact that officers of corporations have been convicted and have served sentences is enough reason to continue the quarterly review. Not by any means lengthen the time between reviews!

Sent from my iPad

Bianca Madary — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bianca Madary Affiliation: Jun. 21, 2026 Please leave earnings reporting quarterly. This is a part of history of already learned - let it be. Please.

All the best,
Bianca

Bickey Bender — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bickey Bender Affiliation: Jun. 21, 2026 Keep the quarterly reports. History shows the advantage for the public to know what is happening.
Aldine Bender, former teacher and now a practicing artist at almost 88 years old. I want all the information I can receive as to percentages earned.

Sent from my iPhone

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bigstrat — Jun 21, 2026
Subject: S7-2026-15 Comment From: bigstrat Affiliation: Jun. 21, 2026 I believe that a trimester reporting period of four months (3x per year) would be a more appropriate incremental change, while still reducing reporting costs for companies. If this proves effective after a sufficient period then a change to 2x per year might be considered.

Thomas Stratton
Willsboro, NY

Bill Dean — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bill Dean Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Whenever decisions are made behind closed doors trust is lost. You are supposed to be making sure that all players are treated equally and no one has the advantage due to insider knowledge. This rule will if passed will be a dereliction of your duties and responsibilities.

Bill Denby — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bill Denby Affiliation: Jun. 21, 2026 No way, things are bad enough

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Bill Dingledine — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bill Dingledine Affiliation: Jun. 21, 2026 Keep quarterly reports!

Sent from my iPhone

Bill Guzek — Jun 21, 2026
Subject: S7-2026-15 From: Bill Guzek Affiliation: Jun. 21, 2026 As a shareholder who has experienced multiple downturns and upturns. We must keep public companies accountable with quarterly reporting!

Bill

Bill Guzek
434-258-6338

BILL HOLDER JR — Jun 21, 2026
Subject: Comment on S7-2026-15 From: BILL HOLDER JR Affiliation: Jun. 21, 2026 Please leave the reporting criteria as is.

CW4 William Holder
USA, Ret

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Bill May — Jun 21, 2026
Subject: S7-2026-15 From: Bill May Affiliation: Jun. 21, 2026 We the working people want and need accountability and full disclosure of financial records! Do the right thing, the moral thing. SEC keep the Quarterly Reporting !
William May

Bill Pagano — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bill Pagano Affiliation: Jun. 21, 2026 Terrible idea. No, no, no, a thousand times no.

Thanks,
Bill Pagano (he/him)

Bill Reincheld — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bill Reincheld Affiliation: Jun. 21, 2026 Don't do this! Don't steal from my IRA and savings quarterly reporting for the SEC is a better way.

William Reincheld, Georgia

Sent from Gmail Mobile

Bill Scimone — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bill Scimone Affiliation: Jun. 21, 2026 We need to keep reporting quarterly to ensure we know how things are. This helps investors track important decisions and avoid fraud. As a former feduciary and VP of HR I know the importance of information to integrity and accountability.

Sent from my iPhone
William Scimone

Bill Smith — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bill Smith Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why in God's name would you eliminate quarterly reporting for publicly traded companies? Seriously, this proves the existence of a dark governmental office pool. The goal. Who can come up with the most asinine plan of action that will reap the greatest harm upon U.S. Citizens. Way to go SEC. You win this month! Dual citizenship is gaining appeal.
Regards,
America.

Bill Spooner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bill Spooner Affiliation: Jun. 21, 2026 Keep firms accountable, on a quarterly cycle. A lot can go wrong in 6 months.

Bill Spooner

858-735-2165

Bill Stark — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bill Stark Affiliation: Jun. 21, 2026 The American people have been Screwed Enough “!!!! & Enough is enough “!!!!! 😡

Sent from my iPhone

Bill Wagner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bill Wagner Affiliation: Jun. 21, 2026 I am retired, and could be ruined financially without timely information. What is the benefit to individual investors in changing reporting to semi-annually? I can see none!

Billie Purdon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Billie Purdon Affiliation: Jun. 21, 2026 Quarterly please.

Sent from my iPhone

Billy BrownII — Jun 21, 2026
Subject: S7-2026-15 Comments From: Billy BrownII Affiliation: Jun. 21, 2026 My name is Billy BrownII and I am an insurance abd business funding agent. I have used my funds and directed clients to build passive income through the stock market but this new rule would make it harder for the common man to have the most accurate knowledge about his investment therefore making it much harder for him to be profitable. We must know the truth to make the best decision for ourselves and reporting every six months let’s insiders hide financial fitness and get off the ship while it’s sinking while the other passengers don’t even know the boat ever left the port. The common investor must be kept in the loop with frequent accurate updates so they can manage their portfolios with their best interest in mind. It is immoral to allow insiders this luxury but shut out the common man. This is yet another attempt to destroy and limit the middle class , it is obvious that the SEC is playing its role in the Great Reset agenda by doing what they can to weaken individual financial strength. I do not support this change and the idea of six months reporting instead of three needs to be killed expeditiously.

Billy Carter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Billy Carter Affiliation: Jun. 21, 2026 Keep the report quarterly

Sent from my iPhone

Bing — Jun 21, 2026
Subject: S7-2026-15 From: Bing Affiliation: Jun. 21, 2026 Keep the law in place and abolish the SEC.

Birgit Gruenberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: Birgit Gruenberg Affiliation: Jun. 21, 2026 The only reason i can see for this change is to help companies hide their information better, possibly fleecing even more Americans.

Birgit Gruenberg
Retired person

Sent from my iPhone

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bjohn42 — Jun 21, 2026
Subject: Comment on S7-2026-15 From: bjohn42 Affiliation: Jun. 21, 2026 A return to semi-annual reporting puts yhe investors at an extremely higher risk for loss and lack of transparency. We need to continue the quarterly reporting by the companies that are publicly traded to protect the investments of the American public. Switching back to a prior failed reporting method would be a step in the wrong direction for our country.

Bob Johnson

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bjphrog — Jun 21, 2026
Subject: S7-2026-15 Comments From: bjphrog Affiliation: Jun. 21, 2026 Stay quarterly !!

Sent from my Galaxy

BL Smith — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: BL Smith Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not stoop down to the level of indecency this administration has shown. It only shows your agreement to the con-artistry they conduct on a daily basis. You know this is unethical and your stance against this helps further administrations from conducting these same deplorable acts.
Please be better and make companies be transparent with the public. Thank you.

Blair Williams — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Blair Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please contine to require Quarterly reporting on PTS. Reporting is THE ONLY way any investor of any size can judge stability or volatility of stocks.
Blair Williams

Blu Steel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Blu Steel Affiliation: Jun. 21, 2026 No, no. The SEC has never kept secrets and pulled this black out stuff before. Keep your monthly reports visable for all to see. I know trump has made many rich men richer but he is destroying this country with shady deals and promises. Don't cave. Keep your financials open for people to view. Keep it fair for EVERY ONE, PLEASE!

Susan Olsen
Sent via the Samsung Galaxy XCover6 Pro, an AT&T 5G smartphone
Get Outlook for Android

BlueSpoonFarm — Jun 21, 2026
Subject: S7-2026-15 Comments From: BlueSpoonFarm Affiliation: Jun. 21, 2026 I want quarterly statements! It's my investment, I deserve to know how it's doing. As technology increases quarterly reports are easier to generate.

Blue Spoon Farm
242 Candor Rd.
Spencer, NY 14883

Phone: (607) 898-9050
e-mail: BlueSpoonFarm@gmail.com
https://bluespoonfarm.com/

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blwestrum — Jun 21, 2026
Subject: S7-2026-15 From: blwestrum Affiliation: Jun. 21, 2026 My retirement depends on investments. We need info sooner, not later!
Our horizons to recover from bad investment decisions are shrinking! Save Quarterly Reporting.
BWestrum, Retired, AZ.

BLYTHE DOANE — Jun 21, 2026

Subject: S7-2026-15 Comments From: BLYTHE DOANE Affiliation: Jun. 21, 2026 Just another way for the government to help companies defraud us. Companies keep the books every month so sharing this information costs nothing

Sent from my iPad

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bnakk — Jun 21, 2026
Subject: S7-2026-15 Comment From: bnakk Affiliation: Jun. 21, 2026 Do what is right and transparent. Keep it like it currently is.

Sent from my Galaxy

Bo Berry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bo Berry Affiliation: Jun. 21, 2026 With all the corruption being exposed today I feel strongly that quarterly is a better safer way to go. Maybe even monthly
B.Berry
retired

Bo Berry

Bob — Jun 21, 2026
Subject: S7-2026-15 From: Bob Affiliation: Jun. 21, 2026 We need to do everything possible to regulate capitalism

Sent from my iPhone

Bob — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bob Affiliation: Jun. 21, 2026 Not just no but hell no. There's already enough corruption why is more being added.

Bob + Laurel Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bob + Laurel Jones Affiliation: Jun. 21, 2026 Please keep the reports quarterly. The world moves too fast to only do it twice a year. We make grave decisions based on the quarterly reports!
Laurel + Bob Jones

Bob Adjemian — Jun 21, 2026
Subject: S7-2026-15 From: Bob Adjemian Affiliation: Jun. 21, 2026 It is too easy for executives to lie. We must continue quarterly confirmations of documents to try and keep them honest.

Robert ADJEMIAN
Manager. Los Angeles California

Bob Casell — Jun 21, 2026
Subject: File No. S7-2026-15 From: Bob Casell Please retain the current quarterly reporting regulations. As stated in your home page statement "We're the agency that protects investors from misconduct, promotes fairness and efficiency in the securities markets....". It makes it twice as difficult to protect investors and ensure fairness if you cut public reporting requirements by 50% per year. Investors lose 3 months worth of access (twice every 12 month cycle) to identify actual or potential company problems, the SEC loses this same opportunity to identify misconduct while insiders to company data will have ample chances to make investment choices that outsider investors will not have. That inequity certainly doesn't promote fairness in the securities markets. With the amount of money flowing around the market plus the impact of 'unique financial' instruments and cryptos, instituting any reporting changes that allows for less transparency is directly in conflict with 'protecting investors from misconduct and promoting fairness. Please continue with the current reporting requirements. Thank You

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Bob Duvall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bob Duvall Affiliation: Jun. 21, 2026 Keep your dam republican hands out of everything. Stop trying to bankrupt everyone to create a slave society to serve the rich

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Bob Fellows — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bob Fellows Affiliation: Jun. 21, 2026 The corporate crooks need more oversite, not less! Gee, I wonder who cooked up this idea? Hmmm? Accountability is sorely lacking these days, including what's going on at the SEC. Keep the reporting as it is and don't shirk YOUR responsibilty to investors.

Bob Gustafson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bob Gustafson Affiliation: Jun. 21, 2026 Not everything was great in 1955. Quarterly is a must!

Get Outlook for iOS

Bob K — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bob K Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Make public companies file public quarterly reports. Make 10q public quarterly.

Bob Kennedy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bob Kennedy Affiliation: Jun. 21, 2026 I'm retired. My income is based on my savings and advice from my financial advisers. Quarterly reports have helped them help me . It's working out well. Don't change it Thank you

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Bob Lange — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bob Lange Affiliation: Jun. 21, 2026 Keep the quarterly reports schedule the way that it is. EVERY THREE MONTHS

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bob revel — Jun 21, 2026
Subject: S7-2026-15 Comments From: bob revel Affiliation: Jun. 21, 2026 My husband and I spent our lives as a teacher and an electronic engineer. We paid into retirement and social security. We need to follow our finances closely. We adamantly support keeping reporting quarterly.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Bob Russell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bob Russell Affiliation: Jun. 21, 2026 Keep it Quarterly!! Less transparency is an open door for more fraud.

Bob Sommers — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bob Sommers Affiliation: Jun. 21, 2026 This would be a further concession to the Trump/Epstein class.

Bob Toppel — Jun 21, 2026

Subject: S7-2026-15 Comments From: Bob Toppel Affiliation: Jun. 21, 2026 Retail investors are part owners in the company just as the institutional investors and the top executives are. Therefore, we have the right to the same information they do. Any attempt to hide financial information or the health of a company from retail investors opens the door to legal action. Keep the status quo regardless of the burden or expense to the companies involved. I'm sure they signed agreements to the quarterly statements when they listed their stock for sale on the stock exchange.

Bob T.
Sent from my iPad

Bob Vitale — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bob Vitale Affiliation: Jun. 21, 2026 Leave the rules in place as they are. To much could happen in 6 months protect the people not the banks

Sent from my iPhone

Bob Wallace — Jun 21, 2026
Subject: S7-2026-15 From: Bob Wallace Affiliation: Jun. 21, 2026 please keep things for maximum effect

Sent from my iPhone

Bob Welp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bob Welp Affiliation: Jun. 21, 2026 Let's consider the cost savings versus the consequences and think before you act. According to history when this was tried before, it did not work well. So, unless there are some VERY COMPELLING REASONS to change, let's just leave it the way it is, OK?

Bob Wieneke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bob Wieneke Affiliation: Jun. 21, 2026 Six months is too long, we need to keep reports on a Q by Q basis!

BobB — Jun 21, 2026
Subject: S7-2026-15 Comments From: BobB Affiliation: Jun. 21, 2026 I oppose lengthening the reporting period for companies from the current standard.

Thanks
Bob Bennett

Get Outlook for iOS

Bobbi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bobbi Affiliation: Jun. 21, 2026 Stop the grift

Sent from my iPhone

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bobbi fox — Jun 21, 2026
Subject: S7-2026-15 Comments From: bobbi fox Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY !

Bobbi

Bobbi Mathews — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bobbi Mathews Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why would you want to hide information. Haven't your professional take on how to run in the future mean anything? Trump is horrid. Do you really want to do this. Doesn't America matter? Do your job and have some sense.

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boisclub — Jun 21, 2026
Subject: S7-2026-15 Comment From: boisclub Affiliation: Jun. 21, 2026 Stop trying to cheat your investors. Keep it honest and quarterly : Matteo Manzella

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Bonita LeMarr — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonita LeMarr Affiliation: Jun. 21, 2026 It's our money in the dark, that's not right!

Bonnie B — Jun 21, 2026
Subject: S7-2026-15 From: Bonnie B Affiliation: Jun. 21, 2026 To whom it may concern

I understand that filing paperwork 4 times a year can be onerous but I truly believe it is the least businesses can do to ensure our version of capitalism stays honest and trustworthy. These are trying times with lots of graft, corruption, lying and swindling becoming more common. We need the SEC to do its job to continue to ensure our businesses are on the up and up. This not only benefits the owners, investors and employees but also our communities and the rest of our country. Please do not weaken the few checks and balances we still have to keep our country an honest and safe place to live and work. Thank you.
Bonnie Boberg, retired fed gov't
Maryland

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bonnie baker — Jun 21, 2026
Subject: S7-2026-15 Comment From: bonnie baker Affiliation: Jun. 21, 2026 Cooperate Greed has no place in this matter. Hell no don't give already untrustworthy actors free rein to cut our throats! What the hell are you smoking?

-never underestimate the power within- Bonnie Baker

Bonnie Bell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonnie Bell Affiliation: Jun. 21, 2026 Please continue the quarterly reports. Why change something that works for everyone and could harm us all.
Bonnie Bell
Sent from my iPad

Bonnie De Lorie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bonnie De Lorie Affiliation: Jun. 21, 2026 What a bad idea! Anyone knows you have to be on top of the market trends so you can make fast decisions about buying or selling stocks! We have to watch trends!!!!!

Sent from my iPhone

Bonnie Emmerich — Jun 21, 2026
Subject: S7-2026-15 From: Bonnie Emmerich Affiliation: Jun. 21, 2026 It needs to continue to keep investors safe from fraud

Sent from my iPhone

Bonnie Hertel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonnie Hertel Affiliation: Jun. 21, 2026 Keep it transparent. Why wouldn’t big businesses report quarterly?

Sent from my iPad

Bonnie Lynch — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bonnie Lynch Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!!!!

Bonnie Paley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bonnie Paley Affiliation: Jun. 21, 2026 Quarterly reporting should remain in tact These companies shouldnt go dark for six months

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Bonnie Parker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonnie Parker Affiliation: Jun. 21, 2026 Stop taking peoples freedoms away to do things for themselves. It’s not the government right it’s not the SEC’s right to decide what’s right for American people.

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Bonnie Reynolds — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bonnie Reynolds Affiliation: Jun. 21, 2026 I think it n needs to stay quarterly to protect investors! We see how much fraud occurs when information is withheld! And insider trading is already happening.
Thanks,
Bonnie

Sent from my iPhone

Bonnie Rickman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Rickman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I do not understand why less accountability would be required here. We've seen how well that works. I would think that even higher accountability could be required when working with others money. It's just not enough accountability.

Bonnie Schulz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonnie Schulz Affiliation: Jun. 21, 2026 Quarterly cuts off an avenue for theft....call it what it is. What is the political party of those who think LESS scrutiny is a good idea? Since Obama's massive money laundering scheme has been shut down, the Dems are desperate for cash and thought maybe this twice-a-year scheme would help them refinance.

Bonnie Shelley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bonnie Shelley Affiliation: Jun. 21, 2026 This is outrageous! Keep the quarterly reporting to prevent corruption.

Bonnie Tetzlaff — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bonnie Tetzlaff Affiliation: Jun. 21, 2026 Keep reporting on a quarterly basis. Six months is way too long! Keep quarterly! I'm retired and need to keep track of my investments.
Bonnie Tetzlaff, retired administrator

Bonny Rice — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Bonny Rice Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Don't make my job more difficult as a tax preparer; I depend on those reports for my clients

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bouletbooks — Jun 21, 2026
Subject: S7-2026-15 Comment From: bouletbooks Affiliation: Jun. 21, 2026 This is the most corrupt suggestion I have heard since the Pentagon papers. The biggest potential barrier to hard working americans investing their hard-earned money towards their future. How could this be suggested at all. SO CURRUPT.

Kim McClendon

Sent from my Galaxy

Boy wonder — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Boy wonder Affiliation: Jun. 21, 2026 Jerry Swallow Retired Bay Area San Francisco we need quarterly reports to stay informed. Quarterly Parts get dirty little secrets out into the open in a timely fashion. Allowing investors to change course quicker if necessary. Thank you for your attention to this matter.

Regards Jerry Swallow

Brad — Jun 21, 2026
Subject: S7-2026-15 From: Brad Affiliation: Jun. 21, 2026 Quarterly reporting should remain in effect.

Brad

Sent from my iPhone

Brad — Jun 21, 2026
Subject: S7-2026-15 comments From: Brad Affiliation: Jun. 21, 2026 To the SEC:

Regarding proposed Rule S7-2026-15. I strongly oppose the proposed rule that would allow public companies to only issue financial reports twice a year. I rely on the quarterly reports to make informed, timely investment decisions that affect my retirement and family's livelihood. Keep the reports quarterly!

Thanks

Brad, individual investor

Sent from Proton Mail for iOS.

BRAD BEEBE — Jun 21, 2026
Subject: Comment on S7-2026-15 From: BRAD BEEBE Affiliation: Jun. 21, 2026 Keep things just the way they are. It isn't broken. Nothing needs to be fixed.

Brad Beebe

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

BRAD BERGESON — Jun 21, 2026
Subject: S7-2026-15 Comments From: BRAD BERGESON Affiliation: Jun. 21, 2026 Let's have transparency. Report quarterly.

This would not be needed if no one lied, cheated or committed fraud.

South dakota wants to know.
B. Bergeson

Get Outlook for Android

Brad D — Jun 21, 2026
Subject: S7-2026-15 From: Brad D Affiliation: Jun. 21, 2026 WTF You must be joking, lets put more "faith" in an already corrupt billionaire class? How about you show some morals and integrity and oppose more B.S. from the rich. Sincerely Brad Davis

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Brad Potvin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Brad Potvin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have submitted a whistleblower complaint to you months ago that's very very sensitive. I heard that you don't review the cases and it goes to a third party which makes me extremely nervous. My life could be in danger if this gets out before I can go into hiding.
I demand someone call me to explain why a third party has access that I clearly wrote in confidence to the SEC.
I wan to to know where we are at for my own safety. I know Lhouat will come after me if I'm a threat to testify on what I know and they know exactly where this complaint has come from since I flat out told them I'm coming after them. I know they are guilty because as soon as I told them this they fired Pascall, the owners in Belgium's right hand man, and I'm sure they made him sign one heck of a NDA.
one of my submissions number is 17792-265-336-213. please call me asap or I'm going to be forced to hire an attorney to find out what's going on since I'm scared to death. Every day I worry about my safety all because you can't inform me of what's going on with my submission. I'm literally scared for me life.

Please call me ASAP at 248-878-0933
Brad W Potvin

Brady Mooney — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brady Mooney Affiliation: Jun. 21, 2026 Do not change the law. It has worked to prevent another Enron scandal.

Brandon Cunningham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brandon Cunningham Affiliation: Jun. 21, 2026 Really. Stop it.

Brandon Grabenstein — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brandon Grabenstein Affiliation: Jun. 21, 2026 Brandon, sales rep for kitchens and bathroom renovations in Florida.

My family and I have worked hard to save by skipping meals and reducing comforts and luxuries just so we might have a chance at retirement 35 odd years from now. To see our money being used as a golden parachute for failing companies that have not turned a true profit is a knife in America's back and will not go unanswered. I urge congressmen to realize to what degree this will lose the trust of the average citizen in investing in her capital markets.

Thank you for reading.

Brandon Hall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brandon Hall Affiliation: Jun. 21, 2026 Keep the reporting quarterly for the sake of fairness

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Brandon Molina — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brandon Molina Affiliation: Jun. 21, 2026 Brandon- Branch manager I believe it is important to maintain the standard that was set after the '08 crash. We need to be transparent and know what the companies we invest in are doing.

Yahoo Mail: Search, Organize, Conquer

Brandy Golding — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brandy Golding Affiliation: Jun. 21, 2026 We the people who have invested our hard earned money into these companies have a right to know! KEEP IT QUARTERLY!!!
Brandy Golding
Sent from my iPhone

Bren R — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bren R Affiliation: Jun. 21, 2026 Brenda Rivera. Please, keep quarterly reports active. Hard working people need to be protected. Their investments, their job security & stability matters to ALL Americans.

Brenda Atkins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Atkins Affiliation: Jun. 21, 2026 Keep the quarterly reporting! We DESERVE
accountability from them!

Sent from my iPhone

Brenda Davis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Davis Affiliation: Jun. 21, 2026 Enron happened because no one was keeping close watch and they figured out creative books could give them more time and money. Don’t reverse that law.
Brenda Davis
Retired

Sent from my iPhone

Brenda Gonzales — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Gonzales Affiliation: Jun. 21, 2026 BGONZALES RN. .Keep it quaterly..it keeps it safe and honest

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Brenda Gruetzmacher — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brenda Gruetzmacher Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Why change something that is already working.

Sent from my iPhone

Brenda Huerta — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Huerta Affiliation: Jun. 21, 2026 My name is Brenda Huerta. My job title is unimportant. Nor is it relevant. Keep up quarterly reporting. We have a right to know where, how and what percentage of our hard-earned money is
doing (either well or not) and what steps we need to ensure our futures money wise.

Yahoo Mail: Search, Organize, Conquer

Brenda Ingersoll — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Ingersoll Affiliation: Jun. 21, 2026 not the time for more coverup

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Brenda Jackson — Jun 21, 2026
Subject: S7-2026-15 From: Brenda Jackson Affiliation: Jun. 21, 2026 Do not change the quarterly reporting! Keep the CEOs accountable. Do not change what is working.

Sent from my iPad

Brenda Karen — Jun 21, 2026
Subject: S7-2026-15 From: Brenda Karen Affiliation: Jun. 21, 2026 They need to quit whining as usual and do what goes along with what they do. If it's to hard for them they need to find other jobs, like McDonald's 😉👍

Brenda Loffelmann — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brenda Loffelmann Affiliation: Jun. 21, 2026 Continue

quarterly reporting.

Brenda Loffelmann

Sent from my iPad

Brenda Loveless — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Loveless Affiliation: Jun. 21, 2026 Bad idea. We the little people need to see qtrly reporting to help us make timely decisions on our investments.

Brenda Macedo — Jun 21, 2026
Subject: S7-2026-15 From: Brenda Macedo Affiliation: Jun. 21, 2026 To whom it may concern

We need more accountability not less. More transparency not more corruption. Rules are there for a reason. We will not forget what has happened in the past or present regarding deception and corruption. Do not change the current rules to satisfy corporate money. This is not in the people's interest.

Regards
Brenda Macedo RN, CDOE,
Franklin, MA

Brenda Maxwell-Oluwalana — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Maxwell-Oluwalana Affiliation: Jun. 21, 2026 It is fundamental oversight that keeps companies accountable to the investors and to customers. Keep reporting at Quarterly periods.

Brenda McCallum — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brenda McCallum Affiliation: Jun. 21, 2026 it should be increased, not decreased. Further, the FDIC needs to be restored, ASAP.

Sent from my iPhone

Brenda Montgomery — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Montgomery Affiliation: Jun. 21, 2026 Go yearly and file taxes bi-yearly debrief the systems!!!

Brenda Reardon — Jun 21, 2026

Subject: S7-2026-15 Comment From: Brenda Reardon Affiliation: Jun. 21, 2026 Businesses have reported quarterly for years and it needs to stay that way.

Sent from my iPhone

Brenda Schmitt — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brenda Schmitt Affiliation: Jun. 21, 2026 People need timely information to make informed decisions. We have the capabilities to process data faster and more accurately…it is not in the best interest of the investors to go backwards. Brenda -Retired ISU Family Finance Specialist

Brenda Schmitt, OFS
319-230-6316

Brenda Skornogoski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Skornogoski Affiliation: Jun. 21, 2026 Keep providing quarterly information. Brenda Skornogoski, Retired Accounting Professor. Old information is useless for investors.

Sent from my iPad

Brenda Tolosa — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Tolosa Affiliation: Jun. 21, 2026 This should be made public to keep accountability and responsibility and integrity... to not do so implies lying, thievery and deceitfulness!

Brenda Tolosa — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brenda Tolosa Affiliation: Jun. 21, 2026 This should be made public to keep accountability and responsibility and integrity... to not do so implies lying, thievery and deceitfulness!

Brenda Vass — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brenda Vass Affiliation: Jun. 21, 2026 Please keep reporting quarterly. Keep us safe.

Brent Baeslack — Jun 21, 2026
Subject: S7-2026-15 From: Brent Baeslack Affiliation: Jun. 21, 2026 Brent Baeslack, Retired,

Haverhill, MA 01835. I invest in American Companies stocks, and I rely upon solid trustworthy financial reporting to the SEC to support my investing which produces my income now in retirement. Don't relax the reporting requirements. Thanks for your consideration.

Brent Baeslack — Jun 21, 2026
Subject: S7-2026-15 From: Brent Baeslack Affiliation: Jun. 21, 2026 Brent Baeslack, Retired, Haverhill, MA 01835. I invest in American Companies stocks, and I rely upon solid trustworthy financial reporting to the SEC to support my investing which produces my income now in retirement. Don't relax the reporting requirements. Thanks for your consideration.

Brett Christman — Jun 21, 2026
Subject: S7-2026-15 From: Brett Christman Affiliation: Jun. 21, 2026 HOLD EVERY CEO AND EVERY BOARDMEMBER UNDER THIS RULE OF LAW AND REGULATION... DO NOT OPEN MORE LOOPHOLES FOR CONSPIRITOL FRAUD AND PROFIT LAUNDERING. ENFORCE OUR LAWS COMPLETELY. HOLD CORPORATIONS ACCOUNTABLE AS A PERSON IS.

Brian — Jun 21, 2026
Subject: S7-2026-15 From: Brian Affiliation: Jun. 21, 2026 Brian Gordon, Psy.D, Kenai, Alaska. I am a retired military psychologist. As an active retail investor and options trader I rely on the veracity of these reports and need to trust that company executives are fulfilling their legal obligations. The proposed rule will eviscerate these protections. Retail investors are already at a disadvantage due to ever advancing technology that we do not have access to. This proposal is marketed with a disregard for real accountability and I am disappointed the Trump administration is pushing this. I strongly encourage the SEC to drop this proposal and seek to protect the small investors. Sincerely, Brian Gordon, email is bgordon54@gmail.com

Sent from my iPhone

Brian and Reeni Alexander — Jun 21, 2026
Subject: S7-2026-15 From: Brian and Reeni Alexander Affiliation: Jun. 21, 2026 I'm in the retail stock market. Quarterly reporting is how I make decisions on keeping, adding or selling shares in a company. I'll naturally go to companies that voluntarily disclose their numbers quarterly.

Brian Bates — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Brian Bates Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not adopt this rule and keep reporting quarterly. As an investor I often feel blindsided already with the random annoucements on so called investor or shareholder dates. There can be a change in guidance on a random Tuesday or announce quarterly sales on dates not found on a consistent calendar.
If anything, the dates to announce these types of economic numbers and projections should be more stringent and frequent. If there were less it would harm every investor and most importantly

harm markets. There would be less confidence in the market and price discovery more random. The efficiency currently found would be dramatacilly reduced. So please don't take this action and stick to quarterly reports. Thanks!

Brian Domenick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brian Domenick Affiliation: Jun. 21, 2026 As an investor, I want to know how my portfolio companies are doing
with up-to-date information. I want to know when there are problems or
successes. I don't want longer periods of who knows what going on, and
then I see an unexpected outcome after the fact. Further, I want to be
able to see relevant financial data on companies I am considering
investing in, and longer dark time periods are clearly not in the
investor's interests. Keep the reporting quarterly or even monthly,
but certainly not longer than quarterly. Brian Domenick, retiree.

Brian Fife — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brian Fife Affiliation: Jun. 21, 2026 Why would you do this? Who wins in this? As a stock holder I don’t want to lose money.

Sent from my iPhone

Brian Frey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brian Frey Affiliation: Jun. 21, 2026 Stop screwing with ordinary Americans. They must report quarterly!!!

Regards,
Brian Brian Frey
Head of Product and Innovation +1 833.936.8711 bfrey@zenus.com zenus.com | GMT -4 Zenus Tower, 19th Floor, 252 Av. Ponce de Leon, San Juan, PR, 00918, USA

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Brian Keeley — Jun 21, 2026
Subject: S7-2026-15 From: Brian Keeley Affiliation: Jun. 21, 2026 Quarterly reports catch anything before it goes too far so always yes

Sent from my iPhone

Brian Moore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brian Moore Affiliation: Jun. 21, 2026 Why would we want to go this? Oh do the company can scam Americans?? No no no!

Sent from my iPhone

Brian Triber — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brian Triber Affiliation: Jun. 21, 2026 No company can properly run itself based on two semi-annual reports.
Asking investors to do the same undermines the freedom of the capitalistic market. It skews the playing field toward the wealthy and away from the investing American worker.

We do not want another Depression, yet depriving the American working class investor of investment information dives us toward just that.

Brian Vlahos — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brian Vlahos Affiliation: Jun. 21, 2026 James Vlahos retired. In any organization the only reason to go bi- annual is to hide something (CHEATING). Quarterly at least gives the perception of honesty and alows the board (we the people) a chance to keep government accountable.

Respectfully

Brian Vlahos

Brian Williams — Jun 21, 2026
Subject: S7-2026-15 Comment From: Brian Williams Affiliation: Jun. 21, 2026 Quarterly reporting is the only way individual investors can evaluate guidance targets given by the company and compare those targets with targets of similar companies. It’s the only was investors can make informed decisions.

Sent from my iPhone

Brian Williams — Jun 21, 2026
Subject: File No. S7-2026-15 From: Brian Williams Quarterly reporting is the only way individual investors can evaluate guidance targets given by the company and compare those targets with targets of similar companies. It’s the only way investors can make informed decisions. It’s what keeps our financial market efficient.

Brian's Email — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brian's Email Affiliation: Jun. 21, 2026 Why is everything under the Trump administration about hiding corruption and encouraging theft? There is definitely no surprise for the lack of regulation under the criminal enterprise that is the Trump administration. Stop the corruption today.

Sent from my iPhone

Brigette Woodmansee — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Brigette Woodmansee Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We already have enough fraud in our country we don't need anymore. This law would be aiding in crimes against to common citizen!

Britt-Marie Hermansson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Britt-Marie Hermansson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am writing to oppose the SEC’s proposal to allow public companies to replace quarterly reporting with semiannual reporting.
Quarterly reports are one of the few tools individual investors have to catch problems early. Doubling the gap between disclosures — from three months to six — means investors would operate for longer stretches with stale information, increasing the risk that financial trouble, fraud, or deteriorating fundamentals go undetected until real damage is done.

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brndams — Jun 21, 2026
Subject: S7-2026-15 Comment From: brndams Affiliation: Jun. 21, 2026 Quarterly is the government gold standard keep it that way

Sent from my Galaxy

Brook Dicesare — Jun 21, 2026
Subject: S7-2026-15 Comments From: Brook Dicesare Affiliation: Jun. 21, 2026 No personnel details but the last year or so has revealed that there is not enough business/ government transparency so when we the people are giving you our money to support your company we should have more knowkedge of the companies financial wealth ,growth , decline and possible issues .Additionally I'm sure this move would take jobs away which is not an acceptable way to decrease overhead . Sorry stick with quarterly and do not reduce to biannually .

Sent from my iPhone

Brooks Albrecht — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Brooks Albrecht Affiliation: Jun. 21, 2026 quarterly reporting maintains a higher level of accountability and should be maintained. do not experiment with semi annual reporting again like in the 70s

Yahoo Mail: Search, Organize, Conquer

Bruce Bowlin — Jun 21, 2026
Subject: S7-2026-15 From: Bruce Bowlin Affiliation: Jun. 21, 2026 Why would you change something that seems to be working?

Bruce Eichman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bruce Eichman Affiliation: Jun. 21, 2026 Quarterly reporting is very important and should not be changed. In this modern world of AI Centers and computer reporting in general, Reports could be easily, necessarily be produced, even reported weekly.

Bruce Henshaw — Jun 21, 2026
Subject: File No. S7-2026-15 From: Bruce Henshaw With more retail investors than ever, reduced transparency in company reporting is the exact opposite of what investors need. All that reduced reporting accomplishes is giving companies more room for sloppy reporting and/or malfeasance. This will only benefit the companies that do not have their act together.

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bruce kramer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: bruce kramer Affiliation: Jun. 21, 2026 Keep it the way it is. More information is always better.

Sent from my iPhone

Bruce Ogle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bruce Ogle Affiliation: Jun. 21, 2026 I think it would be criminal to lie about your company for six months so you can dump all of your stocks and make all of the other investors eat the loss. Fix this problem now. We already have enough lies and corruption going on in our country.

Sent from my iPhone

Bruce Washam — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Bruce Washam Affiliation: Jun. 21, 2026 DON'T DO IT!!! It can only hurt in every way.

Bruce Winters — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bruce Winters Affiliation: Jun. 21, 2026 My wife and I are retired and are living exclusively off Social Security and our IRA. With talks of cuts to SS, I won't be able to risk having much money in the IRA tied to stocks, so I'll have to look into safer alternatives.

I understand it takes time
and money to put together quarterly reports, but imagine being in the hospital for a heart attack and the hospital admins decide to only check your vitals every 3rd or 4th day to save them time and money. Who benefits?

Bruce Winters
Retired

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bryan flowers — Jun 21, 2026
Subject: S7-2026-15 From: bryan flowers Affiliation: Jun. 21, 2026 As a concern citizen of Arizona, we all need to be aware of this. Please add my name to help combat fraud.

Get Outlook for Android

Bryan Harvey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bryan Harvey Affiliation: Jun. 21, 2026 You need to leave everyone's money alone. If you want more money go to work and make your own money honestly just like everyone is suppose to be doing!

Bryan McElhone — Jun 21, 2026

Subject: S7-2026-15 From: Bryan McElhone Affiliation: Jun. 21, 2026 My name is Bryan and I'm the manager of a small business in Indiana. I believe that halving the mandatory quarterly reporting would only open the door for corruption and greed to become the norm again. If anything, we should be fighting to make the reporting monthly.

Bryan P Boggs — Jun 21, 2026
Subject: S7-2026-15 From: Bryan P Boggs Affiliation: Jun. 21, 2026 Agree. Hold accountable. Harder to lose control and deny responsibility if monitoring quarterly, but they should be monitoring it more than that regardless.

Sincerely,
Bryan P Boggs (mobile)
Anderson, SC 29621
c - 864-844-4120
bpboggs@gmail.com

Bryan Sheehan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bryan Sheehan Affiliation: Jun. 21, 2026 Do NOT let evil history repeat itself! These corporate need to be held accountable, or they will steal from US at every slimy opportunity.

Bryant Suarez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Bryant Suarez Affiliation: Jun. 21, 2026 Keep it open why hide the inside trading that goes on why do they feel they have such power I think it’s time we patronize and take our country back our founding fathers are rolling in their graves at this circus show we call of a government if they mess up the billions of tax dollars they donate and give to terrorist countries like Israel why do they chase us when we owe a couple hundred dollars it makes zero sense it’s like Donald trump getting away with everything he’s done it’s a double sided justice system and we the people are tired I can’t wait for the revolution to start stop voting AIPAC representatives

Sent from my iPhone

Bryce Southard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bryce Southard Affiliation: Jun. 21, 2026 As regards proposed changes to reporting regulations:

I am strongly against changing the current system. Honestly, quarterly reporting is a bit “old fashioned.” This is the Information Age reporting should be up to minute, it’s certainly tracked that way. However, Quarterly Reporting will remain sufficient.

Sent from my iPhone

Bud - Sherry Prior — Jun 21, 2026
Subject: S7-2026-15 Comment From: Bud - Sherry Prior Affiliation: Jun. 21, 2026 Keep the reporting quarterly

Sent from my iPad

Buffy Dunham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Buffy Dunham Affiliation: Jun. 21, 2026 This reduces transparency and proves less ability to assess decisions for investment in my retirement. I am against going longer and support keeping it quarterly. The reduced burden cost of moving to semiannual is not the loss of quarterly reporting.

Sent from my iPhone

Burke Sullivan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Burke Sullivan Affiliation: Jun. 21, 2026 This would be unacceptable. Also, is it even Legal? We deserve to know what's going on no secrets. Look at everything the Democrats have been hiding from us. Do you want to add more to it?
A very concerned USA citizen.

Burl Forbes — Jun 21, 2026
Subject: S7-2026-15 From: Burl Forbes Affiliation: Jun. 21, 2026 Only the ones who have something to HIDE wants to go to 6 Mo. reporting! I.M.O.!!!!

Burr3 — Jun 21, 2026
Subject: S7-2026-15 From: Burr3 Affiliation: Jun. 21, 2026 I would prefer reporting six times per year, but I accept quarterly reporting as the minimum required interval. Semi-annual reporting is not sufficient.

Butch Smith — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Butch Smith Affiliation: Jun. 21, 2026 I wish not! I'm set to retire in 11 months. My financial advisor has mapped out my potential income along with SS. I would not have work to afford life. Why has this country turn to sh¥t so quickly?

Sent from my iPhone

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buyman66 — Jun 21, 2026
Subject: S7-2026-15 From: buyman66 Affiliation: Jun. 21, 2026 Timothy Bell, Lead Purchasing

Specialist, Seattle, WA this matters to me because want the checks and balances done quarterly to help prevent my retirement plan from evaporating.

Sent from my Galaxy

Byron and Mavis Selway — Jun 21, 2026
Subject: S7-2026-15 From: Byron and Mavis Selway Affiliation: Jun. 21, 2026 I rely on my investments to live comfortably in my retirement and quarterly statements keep things steady and safer for me please keep them. Byron Selway Arizona retired age 85

Get Outlook for iOS

C Brant Switzler — Jun 21, 2026
Subject: S7-2026-15 Comments From: C Brant Switzler Affiliation: Jun. 21, 2026 Keep quarterly reports

Sent from my iPhone

C Dowling — Jun 21, 2026
Subject: S7-2026-15 Comment From: C Dowling Affiliation: Jun. 21, 2026 Comment from Carolyn Dowling, Associate Professor, Indiana

I rely on quarterly information to make investment decisions, and these longer gaps create an unfair advantage for corporate insiders. It will much easier to hide corruption with this rule.

Oh heck, "optional" doesn't fix the problem. Why do it if it is optional. Companies that opt in are often the ones whose investors -like me -need frequent updates.

Those ‘savings’ don’t exist. They already have to prepare these reports for their board, etc. These ‘pretend’ savings to companies aren't worth the cost to me.

Sent from my iPhone

C Holsten — Jun 21, 2026

Subject: S7-2026-15 From: C Holsten Affiliation: Jun. 21, 2026 Keep the current quarterly reporting requirement. Craig Holsten, Retired, Oklahoma City, Oklahoma, I want all of the transparency I can get.

Yahoo Mail: Search, Organize, Conquer

C J Beegle-Krause — Jun 21, 2026
Subject: S7-2026-15 Comments From: C J Beegle-Krause Affiliation: Jun. 21, 2026 I need at least quarterly reporting of my stocks. I do prefer monthly, because things can happen with the stock or I may need some funds quickly if someone in the family needs something (e.g. injury, travel, wedding, help one of my children buying a house).
I am very uncomfortable about seasonal information. Make it monthly!

Sent from CJ's iPhone

C J Beegle-Krause — Jun 21, 2026
Subject: S7-2026-15 Comments From: C J Beegle-Krause Affiliation: Jun. 21, 2026 I need at least quarterly reporting of my stocks. I do prefer monthly, because things can happen with the stock or I may need some funds quickly if someone in the family needs something (e.g. injury, travel, wedding, help one of my children buying a house).
I am sort comfortable with seasonal information. Half yearly is way to little.

Sincerely,
Cynthia Beegle-Krause

Sent from CJ's iPhone

C J Beegle-Krause — Jun 21, 2026
Subject: S7-2026-15 Comments From: C J Beegle-Krause Affiliation: Jun. 21, 2026 I need at least quarterly reporting of my stocks. I do prefer monthly, because things can happen with the stock or I may need some funds quickly if someone in the family needs something (e.g. injury, travel, wedding, help one of my children buying a house).
I am sort comfortable with seasonal information. Half yearly is way to little.

Thank you,
Cynthia Beegle-Krause

Sent from CJ's iPhone

C Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: C Jones Affiliation: Jun. 21, 2026 Companies need to continue quarterly reporting. In a time when communication is cheaper and faster, there is no reason to remove accountability.
There are too many sources for false news. Company reports allow the public access to the truth in

a timely manner. This change seems to benefit big business by reducing accountability. Never a good idea.
Cindy Bennett, Portland, Oregon
Sent from my iPhone

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c mccallum — Jun 21, 2026
Subject: Comment on S7-2026-15 From: c mccallum Affiliation: Jun. 21, 2026 I support quarterly reporting; my minute investments are important for my wellbeing.
C Mccallum, small investor, natural born citizen

Charlotte
Respectful and kind

C S — Jun 21, 2026
Subject: S7-2026-15 Comment From: C S Affiliation: Jun. 21, 2026 Carol Scott Retired federal worker Stop the six month blackout- the public wl b the ones who get screwed everyone shud get the same treatment We have enough fraud going on in this country where taxpayers end up holding the bag. STart w this next thing you know it wl b year black out where they dont have to report

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C T — Jun 21, 2026
Subject: S7-2026-15 Comment From: C T Affiliation: Jun. 21, 2026 Please stop bowing to Billioners. The SEC initialism/acronym is "Securities Exchange Commission", not "Secretly Encouraging Corruption"

Chris Thomas

C. Dana Jackson — Jun 21, 2026
Subject: File No. S7-2026-15 From: C. Dana Jackson Please do NOT switch to the twice a year reporting of publicly traded companies' financial numbers and data. As an individual investor, I need all of the information I can get in order to make knowledgeable and informed investing decisions. If quarterly reporting is eliminated, I will no longer buy the stock's of publicly traded companies. I will simply switch my ENTIRE stock portfolio into stock index funds and exchange traded funds (ETFs). I'm sure many other investors will do the same thing.

C. M. Lade — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: C. M. Lade Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
If CEOs want me to invest in their company then they need to provide current status on their company's financial wellbeing. Quarterly reports should be the minimum requirement.

C.E. Sherrod — Jun 21, 2026
Subject: S7-2026-15 From: C.E. Sherrod Affiliation: Jun. 21, 2026 It makes no sense and is reckless and irresponsible to eliminate the Quarterly signature of CEO's on their company financials. Those of us who are old enough remember the 2001 disaster that was the Enron corporation know that it was the reason for the Quarterly rule to take effect.
Enron's scandal exposed rampant corporate fraud hiding billions of debt and inflating profits. The result was one of the biggest bankruptcies in US history and the dissolution ot its auditing firm, Arthur Anderson.
To eliminate this Quarterly reporting opens the door to further fraud and damage to not just corporations, officers and shareholders. It also risks harming employees, customers, pension / retirement funds, creditors, etc.
Enron's own employees filed suit for $2 billion lost from their pensions. They receive on $85 million in compensation. Each employee received about $3,100 according to Wikipedia.
We need to keep protection rules like this on in place, and add even more rules as needed to help stop this kind of massive harm through corporate greed and schemes.

Cachae Thomas — Jun 21, 2026
Subject: File No. S7-2026-15 From: Cachae Thomas Why would You want the Rich to get away with thievery? The taxpayer always winds up footing the bill...

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cadoman007 — Jun 21, 2026
Subject: S7-2026-15 Comments From: cadoman007 Affiliation: Jun. 21, 2026 I want more transparency and information not less! Keep the reporting quarterly! Dominic Vivo
Sales Consultant

Sent from my Galaxy

Caitlin Santos — Jun 21, 2026
Subject: S7-2026-15 Comment From: Caitlin Santos Affiliation: Jun. 21, 2026 Caitlin Santos. Stop this blatant fraudulent behavior!

Sent from my iPhone

CALEB CARSON — Jun 21, 2026
Subject: S7-2026-15 Comment From: CALEB CARSON Affiliation: Jun. 21, 2026 Hey leave things

alone. We don't need to be screwed by hidden details. Companies are digital and should be releasing information monthly they have no reason not to this information is always available to them let us have it to. Caleb

Yahoo Mail: Search, Organize, Conquer

Calista Dickey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Calista Dickey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep information flowing so investors can make intelligent decisions.

Calli Case — Jun 21, 2026
Subject: S7-2026-15 Comments From: Calli Case Affiliation: Jun. 21, 2026 Keep companies more accountable and keep reporting quarterly!

Sent from my iPhone

Calvan North — Jun 21, 2026
Subject: S7-2026-15 From: Calvan North Affiliation: Jun. 21, 2026 The Enron caused quarterly statements to give investors timely information so that they could have some minor influence on their funds. The present administration doesn't believe in protections of any kind for people unable to employ their own batteries of lawyers and accountants.

Calvan North
peewee102@gmail.com
4096 w 5855 s
Kearns, Utah 84118

Camille Dvorak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Camille Dvorak Affiliation: Jun. 21, 2026 Corporations need regular monitoring, do we not remember Enron and their shenanigans? Oversite is vital and incidentally, Texas' energy is still in shambles.

Camille Jensen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Camille Jensen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

This is another example of the rich and powerful to have the inside track making money off the common person.

Candace Lowe — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Candace Lowe Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It would favor those already heavy investors and nix safe investments by blind siding regular investors
Ss

Candice Jenkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Candice Jenkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am strongly against the proposed move to eliminate quarterly reporting. Retail Investors like me need more transparency, not less, in order to remain confident investing our hard earned funds in the market. I urge you not to move forward with this proposal, for the sake of the "little guy" who should matter just as much as huge corporations.

Candy Maloney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Candy Maloney Affiliation: Jun. 21, 2026 Need timely accountability

Get Outlook for iOS

Candy Sullivan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Candy Sullivan Affiliation: Jun. 21, 2026 Please do not do away with the quarterly report. Investors NEED this report.
Thank you.
Securities and Exchange Commission:

Cara Weitzsacker — Jun 21, 2026
Subject: S7-2026-15 From: Cara Weitzsacker Affiliation: Jun. 21, 2026 Hello SEC - the quarterly reports should be kept. The rich 1% and the large companies need to be "kept honest", and KEEP them ACCOUNTABLE.

Cara Weitzsacker — Jun 21, 2026
Subject: S7-2026-15 From: Cara Weitzsacker Affiliation: Jun. 21, 2026 Hello SEC - the quarterly reports should be kept. The rich 1% and the large companies need to be "kept honest", and KEEP them ACCOUNTABLE.

Carl Fulbright — Jun 21, 2026

Subject: S7-2026-15 From: Carl Fulbright Affiliation: Jun. 21, 2026 Carl Fulbright, Investor, Cypress California, with the quadrillions of dollars these corporations make off of investors, the least they can do is continue to report profits and subsequent losses which are of real concern to everyone else since the SEC has such a hard time getting fines and repayments from CEOs that have bailed out and or
skipped the country

Carl McDaniel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carl McDaniel Affiliation: Jun. 21, 2026 Absolutely keep reporting quarterly ! ! ! Carl McDaniel here, retired Air Force, Airline Pilot and I have ninety percent of my assest in the stock market. I want to know what is going on in the companies I invest in, whether investing in individual companies, or through index funds. The more reporting there it, the more difficult it is for companies to hide improprieties. Anyone remember Enron. Why would less information be better? We must do better ! ! !

Carl Sgarioto — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carl Sgarioto Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Protect our investments continue financial monitoring

Carla Boutte — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carla Boutte Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I would like clear correspondence about any and all of my investments.

Carlos Arzeta — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carlos Arzeta Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Está mal está regla xq en vez de frenar, debe ayudar a las personas q inverter en minoria , así agitation a las personas q kieren salir adelante, no deben de ser egoistas

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Carlos Miranda — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carlos Miranda Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I strongly oppose any effort to reduce or eliminate quarterly disclosure requirements for public companies. Transparency is one of the most important protections available to investors, especially individual retail investors who do not have access to the same resources as large institutional firms. Quarterly reporting provides timely insight into a company's financial performance, operational challenges, risks, and strategic direction. Without regular disclosures, investors would be forced to make decisions with less information, increasing uncertainty and reducing accountability.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Limiting access to critical financial information moves in the opposite direction. Public companies

benefit from access to public capital markets, and in return they should be expected to provide consistent, transparent, and timely reporting to shareholders.
Please preserve quarterly disclosure requirements and continue to prioritize transparency, accountability, and investor protection.

Carlos Perez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carlos Perez Affiliation: Jun. 21, 2026 We don't want another bubble without transparency will create a worst financial crash .

Carmen Dannenbring — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carmen Dannenbring Affiliation: Jun. 21, 2026 Absolutely not a good idea . Remember the 2008 financial meltdown. Our country is in much more precarious financial shape than when that happened. We can't afford any more problems that can easily be avoided.

Sent from my iPhone

Carmen Fralix — Jun 21, 2026
Subject: S7-2026-15 From: Carmen Fralix Affiliation: Jun. 21, 2026 Investors have the right to receive correct and timely reporting. Less reporting means greater investment risk.

Carmen Nigro — Jun 21, 2026
Subject: Quarterly signing of reports From: Carmen Nigro Affiliation: Jun. 21, 2026 I'm a substitute teacher and farm owner. I have personal stock investments and retirement accounts invested in stocks. CEO's/CFO'S need to be accountable to shareholders for providing accurate information on the company's performance, decisions, and financial statements on a quarterly basis. The SEC needs to aggressively pursue fraud investigations. Consequences for lying on quarterly reports is a deterrent. Do not change this signing requirement.
Carmen Nigro
Sent from my iPhone

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carmen sultana — Jun 21, 2026
Subject: S7-2026-15 From: carmen sultana Affiliation: Jun. 21, 2026 Dr. Carmen Sultana, Hoboken NJ- Quarterly reporting is two shareholders because it keeps CEOs accountable. We cannot make decisions without information. There is no reason to decrease the interval other than to make it easier to hide information until it is too late for us to act on it. I'm sure that insiders will continue to get their information as often as they need it. Keep it honest and transparent with quarterly reporting .

CARmom Hesmer — Jun 21, 2026

Subject: S7-2026-15 From: CARmom Hesmer Affiliation: Jun. 21, 2026 Anna, retired, NC...I think if anything we have learned over the past decade is that there is an overwhelming amount of greed and fraud in our government when it comes to money. It is a time that we should hold corporations and leadership more accountable which requires more checks & balances not less.
Respectfully I ask you to save quarterly reporting.

Carol Agler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Agler Affiliation: Jun. 21, 2026 Not sure why this reporting to us is being changed. It is important to us to be made aware of what is happening in the markets. Leave it the way it is currently. Thanks! Protect us!
Carol Agler

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carol ballantine — Jun 21, 2026
Subject: S7-2026-15 Comments From: carol ballantine Affiliation: Jun. 21, 2026 More graft.

Sent from my iPad

Carol Carson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol Carson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please retain quarterly reporting. With the digital capabilities we now have this should not be an overly cumbersome burden on companies.
Generally speaking, investors need to have headlights regarding the general well being of a given company. Doing this further fuels the oligarchy that is forming in this country. You are slowly putting all the power in the hands of the very richest and leaving the general public few tools to pick up the scraps.

Carol Comando — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Comando Affiliation: Jun. 21, 2026 Quarterly reporting is vital for transparency, especially when it involves other peoples' money. After planning our whole lives for retirement, we need to be able to manage our assets since we are living off of them.
Vincent and Carol Comando
Retired

"The world is changed by your example, not by your opinion." Paulo Coelho

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CAROL COOPER — Jun 21, 2026
Subject: S7-2026-15 From: CAROL COOPER Affiliation: Jun. 21, 2026 Just say "NO".
Carol M Cooper

Sent from my iPad

Carol Crawford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol Crawford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am concerned if these quarterly reports that enhance fiscal accountability by CEOS were to change the only people making money would be the folks on the inside and the rest of us would bear the burden of their mistakes and greed until it was too late for us. The average investor has worked hard to build a portfolio to meet our goals. There may be no time left to recoup losses for many. This proposed change will discourage investing and in turn harm the very companies we need for innovation. It's unfair and should be illegal not to have proper access to information vital for making an informed decision. Please don't change this law.

Carol Cusson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol Cusson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a former accountant in financial investment we NEED, not want, but require quarterly reporting for true transparency for all companies participating in capital markets.

Carol Dean — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Dean Affiliation: Jun. 21, 2026 This needs to kept quarterly. There are reasons it was changed from every 6 months.

Carol DesCamp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol DesCamp Affiliation: Jun. 21, 2026 PLEASE KEEP IT QUARTERLY!
We hear frequently about corporate fraud. Don't make it easier to defraud both a company and the public.
Carol DesCamp, Retired

Carol Dunford — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Dunford Affiliation: Jun. 21, 2026 My future depends on knowing what's going on with my investments. I really don't want to have to return to work as a 70-year-old. This rule change would only encourage cooking the books so the millionaires become billionaires and the rest of us get screwed. Again.

Carol Dunford
Trying to retire

Carol Gensimore — Jun 21, 2026

Subject: S7-2026-15 Comment From: Carol Gensimore Affiliation: Jun. 21, 2026 Keep quartertly reporting! As shareholders we must understand the state of the companies in which we are investing. By allowing only the larger investors to peak under the hood, you are rigging the game.

Sent from my iPhone

Carol Graham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Graham Affiliation: Jun. 21, 2026 No on 6 months hiding of Financials. I know people want to take that time to try to restructure if they are having problems, but hiding Financials is not the way.

Carol Grant — Jun 21, 2026
Subject: S7-2026-15 From: Carol Grant Affiliation: Jun. 21, 2026 Yes on quarterlies, keep them honest.

Carol Grilletto — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Grilletto Affiliation: Jun. 21, 2026 Why? Why? Waist interests at you looking after? It seems little a "dark" secret move.

Yahoo Mail: Search, Organize, Conquer

Carol Gross — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Gross Affiliation: Jun. 21, 2026 Stop doing things that are only going to help grifters grift?

Carol Gross — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Gross Affiliation: Jun. 21, 2026 Stop doing things that are only going to help grifters grift!

Carol Hall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Hall Affiliation: Jun. 21, 2026 This is a horrible idea. Why do companies even need to hide their financials if they are not doing anything wrong. This is a huge disservice to the general public.

Carol Hanlon — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carol Hanlon Affiliation: Jun. 21, 2026 Do not change from quarterly reporting.

Carol Hanlon
Gilman, IL

Sent from my iPhone

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carol Hunt — Jun 21, 2026
Subject: S7-2026-15 Comments From: carol Hunt Affiliation: Jun. 21, 2026 Please Do not let the corporation billionaires get away with this!!! Our country is being destroyed by greed! STOP NOW!

Sent from my iPhone

Carol Hurtado — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol Hurtado Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:I oppose this purposal will hike up prices imo.and cause much more families to go without.

Carol Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carol Johnson Affiliation: Jun. 21, 2026 Please continue quarterly reports. Our financial advisor believes this is the best way so why would we change?
Carol A Johnson
Retired teacher, Edmonds,Washington

Sent from my iPhone

Carol M — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol M Affiliation: Jun. 21, 2026 Carol Messier - retired nurse. I can't believe the powers that be at the SEC want to blindfold the general public from viewing THEIR investments quarterly. That's OUR money. What do you think will happen if We cashed in all our investments? Keep our reports quarterly to try to keep our companies honest. Thank you.

Carol Marshall — Jun 21, 2026
Subject: S7-2026-15 From: Carol Marshall Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Carol McCullen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol McCullen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is an unacceptable proposal. Allowing companies to hid their performance for six months is a perfect set up for all the corrupt ,unethical clowns , greedy insiders and executives giving them a

massive informational advantage. Insider trading becomes more tempting,it would undermine trust and market fairness as smaller investors lack resources and ability to track a businesses' day to day operations. Crashes could be catastrophic with a 6 month delay in reporting. It would be easier to alter KPIs and make it harder for investors to compare one company to another.

Carol Medford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Medford Affiliation: Jun. 21, 2026 PLEASE keep this quarterly. Changing this is a disservice to investors.
Carol Medford

"At the end of the day, let there be no excuses, no explanations, no regrets."
Steve Maraboli, Life, the Truth, and Being Free

Carol Murphree — Jun 21, 2026
Subject: S7-2026-15 From: Carol Murphree Affiliation: Jun. 21, 2026 My name is Mrs. Carol Murphree and I am retired from our local utility where I was responsible for purchasing hundreds of thousands worth of material. We had accountability measures in place to make sure we were following all the parameters put in place. The temptation to bend the rules in a situation like that can be strong. We need accountability for all those who have the power to make decisions. Please continue require quarterly reporting to help keep everyone honest. Thank you.

Carol Neil — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carol Neil Affiliation: Jun. 21, 2026 This would be criminal in today’s environment! We’re already struggling. How dare you try to take more money away from us! Stop this now. Carol Neil

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Carol O'Neill — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol O'Neill Affiliation: Jun. 21, 2026 My name is Carol ONeill. My husband and i are retired educators. This proposal would be detrimental to investors: we need more information in a timely fashion.

Charlie 💕

Carol OBrien — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol OBrien Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This must be stopped now! Coverups are a part of MAGA! They hurt people who work hard for their own money do not allow this corrupt cover up to take more of our money!

Carol Papworth — Jun 21, 2026
Subject: S7-2026-15 From: Carol Papworth Affiliation: Jun. 21, 2026 Absolutely! When they took their companies public they made a lot of money but they knew what that meant QUARTERLY REPORTS

Carol Rambin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carol Rambin Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY! As a retired 71yo I need to know what's happening with my retirement funds. It's bad enough that these financial companies refuse to mail us our monthly statements. They
force us to do everything online.

Yahoo Mail: Search, Organize, Conquer

Carol Robbins — Jun 21, 2026
Subject: S7-2026-15 From: Carol Robbins Affiliation: Jun. 21, 2026 Mr Atkins, are you one more Trump groupie, your job is to protect the public! As the saying goes, “ if it ain’t broke don’t fix it! “ what you proposed is unethical! Stop it!!!!!

Sent from my iPhone

Carol Robinson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Robinson Affiliation: Jun. 21, 2026 Corruption should not be allowed to run free as top this nonsense of not reporting

Sent from my iPhone

Carol Rose — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carol Rose Affiliation: Jun. 21, 2026 KEEP THE QUARTERLY REPORT!

Carol Slaw — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carol Slaw Affiliation: Jun. 21, 2026 Leave at quarterly reporting. We need to see what’s going on so better decisions can be made

Sent from my iPhone

Carol Taylor — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carol Taylor Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Now more than ever we need transparency in government. I appreciate quarterly reporting to inform my decisions with my accounts. Regular citizens deserve to be kept apprised just as much as anyone. All accounts matter!
Thank you for your attention to this matter.
Carol Taylor

Carolann Castellano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carolann Castellano Affiliation: Jun. 21, 2026 Do not do this. It hurts the regular people!

Carole Cobb — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carole Cobb Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This change will benefit only crooks

Carole Cranbrook — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carole Cranbrook Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop removing all protections from consumers who are at a disadvantage regarding investments anyway, this just makes it worse.

Carole Loy — Jun 21, 2026
Subject: S7-2026-15 From: Carole Loy Affiliation: Jun. 21, 2026 We must continue to demand accountability from from Wall Street. They have almost ruined the economy a number of times, and always get bailed out! Would that the American citizen got that kind of deal! How much longer can we pretend that capitalism is sustainable? This is crony capitalism at it's worst! How dare someone introduce this rule to the chopping block? We as citizens have always been able to at least squirrel something away for our later years, and this threatens all of that! Less reporting means a longer time period for destruction without accountability. It's horrible how the rich are always like this. Have you no empathy for the common man? There is no upside to us to changing the reporting , it will only breed the most nefarious of consequences.

Carole Tortorello — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carole Tortorello Affiliation: Jun. 21, 2026 No reason to change it… mill-/billionaires want what’s best for them. Keep it the way it is!!

Sent from my iPhone

Carole Tremaglio — Jun 21, 2026
Subject: S7-2026-15 From: Carole Tremaglio Affiliation: Jun. 21, 2026 Stop giving rich entitled people a break. They should face the same consequences are every one else.

Caroline Cassa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Caroline Cassa Affiliation: Jun. 21, 2026 It seems morally wrong to withhold important investment information half a year! So much can happen in a final and palpable way in half a year! That is unfair to investors and practically encourages fraud and/or mismanagement for corporate financial gain. Please do not permit this change. Caroline Cutaia SagHarborClayfishLtd

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Caroline Charonko — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Charonko Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Changing accounting is NOT for the population (and not for me). Of course they want silence, but silence breeds actions against the public's interest. Do not change the current practice!

Caroline Crawford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Crawford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC has a duty to the public to protect them. Getting rid of quarterly reports does the opposite as individual investors such as myself depend on them for vital information on our investments. This will cripple my ability to invest with the information I need to make sound decisions. This will increase the divide between the "haves" and the "have nots" as wealthy corporations will buy access to the information that the small investor will not have. Please reassess your mission and purpose and do not eliminate quarterly reports.

Caroline Marti — Jun 21, 2026
Subject: S7-2026-15 Comments From: Caroline Marti Affiliation: Jun. 21, 2026 Let me tell you what I think of the proposed legislation. What a proposed piece of hogwash. STOP THE STEAL!!!!!!!
The Robber Barons are trying to change the rules. But it's 2026 and We The People have found our POWER. This Government will listen and do as they are told by the constituents , or they will be PUNISHED.

I mean it,

Caroline Marti
512-796-9832

Caroline Mitchell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Mitchell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think it is a bad idea not to inform the public and I think it should be more often nit less. They only want to do this to make ut easier for them to cheat.

Caroline Moser — Jun 21, 2026
Subject: S7-2026-15 Comment From: Caroline Moser Affiliation: Jun. 21, 2026 My name is Caroline Moser and I am a registered behavior technician. I increase the independence of people with mild to profound disabilities, directly helping society and our economy. Ordinary people hold the world together and myself and others who are not rich and powerful deserve equal opportunity to informed investing at minimum. It is far more beneficial to societal and economic progress to support the majority of the population's financial power over the wealthy few who plan to flee to Argentina when they have finally destroyed our country. Prioritize the average investor to prioritize our country's future.

Caroline Romero — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Romero Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need to know this information. What are you trying to coverup.

Caroll Crawford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Caroll Crawford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Change nothing. We deserve quarterly reporting. Doesn't take long to lose control of a business big or small.

Carolyn Barbus — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carolyn Barbus Affiliation: Jun. 21, 2026 It's critical to hold companies accountable to shareholders. It's important for current & future financial stability for millions of ordinary folks.
Carolyn Barbus
Buchanan, MI

Carolyn Bindenagel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carolyn Bindenagel Affiliation: Jun. 21, 2026 We need to know what is going on. We have enough corruption and fraud!

Sent from my iPhone

Carolyn Denney — Jun 21, 2026
Subject: S7-2026-15 From: Carolyn Denney Affiliation: Jun. 21, 2026 Keep it Quarterly!

Carolyn DePasquale — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carolyn DePasquale Affiliation: Jun. 21, 2026 Absolutely not! As a Family Law Attorney, quarterly reports are relied upon for many reasons. But, primarily they provide accurate and timely reporting. The same reasons that conversely, bi annual reports would be detrimental to the system. Allows for additional time; inaccuracy in reporting delays, means more time for fraud and abuse!
Carolyn G DePasquale, Esquire

Sent from my iPad

Carolyn Ellertson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carolyn Ellertson Affiliation: Jun. 21, 2026 Oh, just freaking stop it!! They are responsible for falling down on the stock market fraud as it is, and not doing a darn thing about it! They need to be investigated themselves for allowing congress people to literally cheat and do insider trading for literally years!! They knew it was going on!! Who do they think they were kidding!! Just stop and do your jobs or stop taking money for running the show! You are, after all, not God.. You are only humans given authority over the money, lives, and finances of the entire United States. Just earn your multi figure salaries and perks for a change! This is even outrageous to consider! YOU are the ones who should have been calling Pelosi and others on the carpet. Instead you pretended not to notice. And now you want even more lattitude. You're rich.. and nuts.. and as usual it is the average American investor you wish to offend. Maybe you should be replaced with a new set of regulations and regulators that have more sense and are more equitable.. You only practice COMPLIANCE when it suits you.. I’m sure you think it will entice some people, but what will happen is that the small investor’s thoughts will be usurped by large one.. as everything always is. Please do not do this.

Carolyn Futter Davis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Carolyn Futter Davis Affiliation: Jun. 21, 2026 We need quarterly reporting to protect all investors. Please do not change back. My name is Carolyn Futter Davis. My husband James E Davis and I are retired. We live in Dawsonville , Georgia. My email is cfutter2024@yahoo.com.

Carolyn Getting — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carolyn Getting Affiliation: Jun. 21, 2026 Really, do we want more fraud. Wake up!!!

Carolyn Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carolyn Jackson Affiliation: Jun. 21, 2026 The reason we require public filings is that they provide vital information for investors. Delaying the report is only a way of hiding profits or losses until it's too late to act on them. The corporation knows already; investors deserve to know as well.

Thank you,
Carolyn Jackson

Carolyn Kitterer — Jun 21, 2026
Subject: S7-2026-15 From: Carolyn Kitterer Affiliation: Jun. 21, 2026 A retired teacher with limited resources hates secrecy and hiding public information. The current system of reporting is working just fine and does give some transparency, so why change it?

Carolyn Osborne — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carolyn Osborne Affiliation: Jun. 21, 2026 NO reason to change the Quarterly Reporting Requirement.
If they aren't doing anything wrong, just KEEP it the way it is!
DO you want another Enron?

Sent from my iPhone

Carolyn Shields — Jun 21, 2026
Subject: S7-2026-15 From: Carolyn Shields Affiliation: Jun. 21, 2026 It seems to be an arbitrary switch that would cause upset to a now-stable system of quarterly reporting. If it's been demonstrated historically not to be beneficial to most stockholders to switch to semi-annual reporting it seems foolish to change back to a failed method. More transparency curbs misdeeds. I am against this change.

Carolyn Tyler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carolyn Tyler Affiliation: Jun. 21, 2026 Quarterly report must remain mandatory. Investors are owed transparency with their money. To change to semi annual reporting is detrimental and completely unfair to investors.
Carolyn Tyler
HR/Finance Professional

Sent from my iPhone

Carrie Cohen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Carrie Cohen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC is falling back on their promise to govern the securities industry. Deregulation historically,

has nearly destroyed America. The question is: WHY? Why would the SEC take what little transparency that's available to the investors? Our taxes put to work for whom?

Carroll Ann Daly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Carroll Ann Daly Affiliation: Jun. 21, 2026 As a Registered Nurse instructing adult education students in Licensed Vocational Nursing, I advocate for the continuation of quarterly reporting in its current format. My role involves managing and reviewing our family's finances on a quarterly basis. Consistent monitoring of my investments is crucial to ensure I receive timely information.

Carson Green — Jun 21, 2026
Subject: S7-2026-15 Comment From: Carson Green Affiliation: Jun. 21, 2026 Leave quarterly reporting unless you’re advocating more fraud than what we are inundated with now from our Christian god fearing liars in federal positions now!

Sent from my iPhone

Casey Stanley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Casey Stanley Affiliation: Jun. 21, 2026 To remove investor oversight is not only criminal it seeks to conspire with unscrupulous corporations that mislead investors and misrepresent their earnings. This is blatant corruption and will call down the wrath of the american people.

Cat Ransom — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cat Ransom Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a very small investor, I rely on the SEC to ensure I get the information I need to make informed decisions. Limiting the information I receive would be like driving or flying blind. Please don't do that.

Cate Mulligan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cate Mulligan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
in a world that currently survives on information one would have to ask you why you were taking this information away from the general Public, and investors in general.

looks like a power grab to me and I don't recommend you doing it.
Sincerely,
Cate Mulligan

Catherine absher — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Catherine absher Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not try to disrupt a system that works. Tried and True is better than trying to screw over your average invest. Run away from this plan. You're biting the hand that feeds you. I say, Just Say NO.

Catherine Caldera — Jun 21, 2026
Subject: S7-2026-15 Comments From: Catherine Caldera Affiliation: Jun. 21, 2026 Reports should remain quarterly. Investors need to know and boards need accountability

Catherine Caldera

The universe sends you peace, prosperity and goodwill🌴🌺

Catherine Henderson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Henderson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I want my quarterly reports!!! Planning for future needs is important and lack of data on your part impacts us my decisions. Your department is "SECURITIES and Exchange". Keep SECURITY for investors by retaining quarterly reports.

Catherine Jacobs — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Jacobs Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We are investing our hard earned savings for retirement in companies and we are entitled to know what is going on with them on a quarterly basis atlt the very least. If I can't see what is happening with a company's finances I will not invest.

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catherine lea — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: catherine lea Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more reporting on the financial world especially since citizens want and need to know how finances are being handled. Let's keep citizens informed not kept in the dark! Let's not let skullduggery lead the way!

Catherine Lowry — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Catherine Lowry Affiliation: Jun. 21, 2026 Catherine Lowry, R.N. Hazleton PA. I'm going to be retiring and want quarterly reporting. I don't want to lose my money by shady practices. I want my government to stop messing with our money.

Catherine Lowry
cathe813@hotmail.com

Catherine Meza — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Meza Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is imperative we receive quarterly statements to view the progress of our funds. I view and save my quarterly statements very carefully which I receive in the mail as a hardcopy. Monthly statements are paperless.
If the purpose of holding back quarterly statements is to save the company's money on postage, paper and labor, then I will be requesting hardcopies every month to view the activities and returns. The last two years I just do not trust the way the markets are going lately.

Catherine Oliver-Salbilla — Jun 21, 2026
Subject: S7-2026-15 Comment From: Catherine Oliver-Salbilla Affiliation: Jun. 21, 2026 Keeping corporate financials hidden obscures problems that investors need to know in order to make knowledgable investment decisions. Hiding the books serves no purpose for honest companies with good oversight controls. I'm horrified by this proposed rule that benefits those who are intent to engage in wrongful conduct.

Catherine Oliver-Salbilla
Ethics attorney

Sent from my iPhone

Catherine Schorey Irwin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Schorey Irwin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Quarterly reports matter. Please...do not skip investment information after defaulting employees into IRA accounts. Nobody should be forced to manage their life savings for retirement blindfolded from seeing the money, risks and tax issues.

Catherine Sheahan — Jun 21, 2026
Subject: File No. S7-2026-15 From: Catherine Sheahan This change would result in yet another funneling of massive wealth away from common Americans. As a retail investor, I rely on regular data that includes quarterly reports to make decisions about investment choices. I do not have a team of investment advisors. It is just me. Making this change also opens the door to less transparency and more insider trader. Americans already know our 'representatives' in DC are capitalizing on information us regular folk never see. The fox is already in the hen house; this change would just give the fox(es) haute cuisine service and a gourmet chef to dig in and devour what they want without any oversight or repercussion. Awesome. Us regular folk are already exhausted by the constant flow of new and disastrous ways our goverment is exploiting us and

profiting from grift and corruption. Please don't do this and stop acting like profit is god.

Catherine Terry — Jun 21, 2026
Subject: Keep SEC Quarterly Reporting From: Catherine Terry Affiliation: Jun. 21, 2026 Who does reducing reporting really benefit? To me it seems like this adjustment only stands to enrich already wealthy insiders. Keep SEC reporting on a quarterly schedule.

Catherine, Scientist

Catherine V Bidwell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Catherine V Bidwell Affiliation: Jun. 21, 2026 No! If I give a company money, they will continue to keep me updated! I repeat, no to the 6-months going dark. You keep those lights on! Katie Bidwell, Investor and IBX worker in customer service.

~ Catherine V. Bidwell
Aka Katie Bidwell
PH: 610.304.0660

Catherine Zukowski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Catherine Zukowski Affiliation: Jun. 21, 2026 Catherine Zukowski, Executive Assistant, Los Angeles, CA.
Keep financial reporting quarterly. We have worked too hard to jeopardize our savings. As investors, we have the right to know what our investments are doing so we can make more informed decisions. Do not go back to twice a year reporting.

Catherine Zukowski
213.453.5931
LinkedIn Profile

Cathey Lopez- Sandler — Jun 21, 2026
Subject: S7-2026-15 From: Cathey Lopez- Sandler Affiliation: Jun. 21, 2026 Keep reporting!!!

Cathie Chenoweth — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cathie Chenoweth Affiliation: Jun. 21, 2026 To whom it may concern,
All systems are already in place to continue reporting with current updates quarterly. Hidden

reporting means delayed results, exaggerating potential negative impacts to safety of investments and allowing further room for financial shenanigans. The ONLY reason this is being proposed is to enable concealment. The question isn't "whether" this change would have an impact, it is "when" and how severe.
Catherine Chenoweth
Retired bank CFO

Cathie Tauber — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cathie Tauber Affiliation: Jun. 21, 2026 We need to keep reporting as it is today- quarter my. Do not change !!!

Sent from my iPhone

Cathleen D Hull — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathleen D Hull Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why the change? Why will it not be transparent how my investments are fairing. If we can't trust you, then we wont use you! You will loose business and we will put our money where it is more secure. You think about that...

Cathleen Kelly — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathleen Kelly Affiliation: Jun. 21, 2026 I'm a 70 year old retired Army officer, and the last thing this country needs is to give big businesses and the billionaires who run them more opportunities to avoid paying the government what they owe!

Cathryn Classen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathryn Classen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please rectify this situation ! The time for the cloak & dagger schemes needs to be over ! Transparency
should prevail for all investors...our government needs to "man up" across all agencies & hold people personally accountable !
Sincerely,
Cathryn Classen

Cathy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathy Affiliation: Jun. 21, 2026 Quarterly reporting is sooo important to investors. As someone who worked on these reports during my career, yes, they take time to prepare, but also makes it easier for mgmt to spot issues
 and know if something is going on/wrong in the company and investors have a right to know. Cathy Satz, Retired, Executive Director, JPMORGAN Chase

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Cathy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cathy Affiliation: Jun. 21, 2026 This is so obviously bad for investors. Do not take away quarterly reporting!

Live your life in such a way that when someone says, “Be yourself,” it’s good advice.

Cathy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cathy Affiliation: Jun. 21, 2026 Please keep the quarterly reporting law. It keeps accountability by companies visible. The past years since 1970 show this to be true. Don’t return to the dark ages!

Catherine Horn
New Rochelle, New York

Cathy Bell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Bell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
If puts common everyday people at a disadvantage - We would be the ones loosing and that isn't fair. Quarterly reporting helps small investors view companies progression and ensures transparency - Don't let this change - it only helps corporations and big business-

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Cathy Critz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Critz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not allow companies to hide information from investors.

Cathy Dadin — Jun 21, 2026
Subject: File No. S7-2026-15 From: Cathy Dadin I believe this proposal is really a bad idea for the average American and could lead to substantial losses financially. By having a 6 month delay in knowing how a stock or a company is doing can be a financial disaster for many. The only one I can see that this would benefit are members of the government who have inside knowledge which is just wrong. Please do not proceed with this proposal.

Cathy Goetz — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Goetz Affiliation: Jun. 21, 2026 My name is Catherine Goetz. I am a retired 74 year old female who is a widow. I live in the Mohave desert in Needles Ca. Most other corporations, companies & small businesses report quarterly so I don't see why SEC shouldn't too.

They control, regulate & distribute monies so I think we should keep a tight watch on what they do & how they do it. We cannot allow ourselves to be in the same situations as before, people are struggling enough due to our present economy.

Cathy Holmberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathy Holmberg Affiliation: Jun. 21, 2026 KEEP IT!

Sent from my iPad

Cathy Irwin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathy Irwin Affiliation: Jun. 21, 2026 OMG quarterly reporting is ESSENTIAL!

Catherine Irwin
cepirwin@verizon.net

Cathy Johanson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Johanson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC proposal us bad for investors. It removes transparency and accountability. At this time our government is spending our tax dollars with no transparency or accountability. The current administration is shifting money and not spending it according to the legislative budget. They are threatening to cut Social security. If they do, millions of Americans will be relying on their investments for retirement. Please do not change the quarterly disclosures. We need these rules to keep corporations honest.

Cathy Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Johnson Affiliation: Jun. 21, 2026 Keep it that way its there for a reason ,don't give him any more . He's buying votes from the rich and covering his own ass later !

Cathy Lurty — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Lurty Affiliation: Jun. 21, 2026 Why would you even think of changing this? Leave it quarterly.

Cathy

Cathy Mignogna — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cathy Mignogna Affiliation: Jun. 21, 2026 There should be more transparency of reporting, not less. I'm retired and I find this new proposal preposterous and only good for the corporations, not the people that support them by buying their products. Stop this

nonsense of lining corporate leaders' pockets. I'm Catherine Mignogna and when I did work I was an AVP Technology Project Manager

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Cathy Miller — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Miller Affiliation: Jun. 21, 2026 IF anything there should be much more reporting. At least SAVE QUARTERLY REPORTING!
CATHERINE MILLER

Cathy Morningstar — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cathy Morningstar Affiliation: Jun. 21, 2026 Don't let them get away with it! They are killing us folks! We will lose the battle if we are not very careful. Accountability!!!

Cathy

Cathy Poetschat — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathy Poetschat Affiliation: Jun. 21, 2026 No on this horrendous idea!! Transparency and accountability must remain in our democracy!!!!

Sent from my iPhone

Cathy Riggs — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cathy Riggs Affiliation: Jun. 21, 2026 History shows quarterly reporting is associated with better returns. Timely information is important for investors.

Six months is too long between reports.

C. K. Riggs

Sent from my iPhone

Cathy Rooney — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Rooney Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Corporations need more financial disclosures not less. I'm reporting on a Board of Directors for my Homeowners Association that has taken aggressive and hostile action to break the California real estate laws for Public Interest Developments by llegally comingling and converting cash deposits for common areas for their own private use. The real estate laws and the CC&Rs clearly state this.

Cathy Sanderson Owner of a motel...retired 6th — Jun 21, 2026
Subject: File No. S7-2026-15 From: Cathy Sanderson Comments attached

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Cathy Tarr — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Tarr Affiliation: Jun. 21, 2026 Enron needs to stay exactly where they are. They cheated their employees and left them with nothing after they used their inside information to make out like the bandits they are. Please do not give them a break. They do not deserve it. They did not give anyone else a break.

Cathy C. Tarr
cetarr@sunflower.com

Cathy Tomten — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cathy Tomten Affiliation: Jun. 21, 2026 America is a country For the People and By the People. Dark money will always create corruption and greed by buying our government officials. We The People can see the corporate greed, in full force. STOP THE DARK MONEY.

Cathy

Cathy Woodson — Jun 21, 2026
Subject: S7-2026-15 From: Cathy Woodson Affiliation: Jun. 21, 2026 Keep the required signature period at quarterly. It only takes a minute to sign the report. It will ensurethat the information is seriously considered and truthful.
Cathy Woodson, Texas

CathyCake11 — Jun 21, 2026
Subject: S7-2026-15 Comment From: CathyCake11 Affiliation: Jun. 21, 2026 Do not reduce visibility! It is critical to investor transparency and knowledge!
I am a high tech consultant working on financial systems. I understand personally and professionally why this is so important! Don’t move backwards!
Cathy

cathycakebreadphoto.com

CBreedlove — Jun 21, 2026
Subject: S7-2026-15 From: CBreedlove Affiliation: Jun. 21, 2026 Catherine Breedlove, retired Telecom Mgr., Ohio We shareholders are owed the accountability of quarterly earnings. After all we have a stake in how the company is performing. The quarterly
reports provide valuable insite to the company as well as to stakeholders in determining how they are performing. It also attracts new investors if the reports are good!!! My retirement portfolio depends on this valuable information.

Yahoo Mail: Search, Organize, Conquer

Cdyer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cdyer Affiliation: Jun. 21, 2026 Please don't change from quarterly to six months. Please keep 3 months reporting.

Yahoo Mail: Search, Organize, Conquer

Cecilio Baca — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cecilio Baca Affiliation: Jun. 21, 2026 Plain and simple We want to keep reports quarterly!!! Cecil Baca. Retired Postal carrier.

Sent from my iPhone

Cele LeBlanc — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cele LeBlanc Affiliation: Jun. 21, 2026 Cecelia LeBlanc Retired stockholder. Continue quarterly reporting.

Celeste Brantolino — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Celeste Brantolino Affiliation: Jun. 21, 2026 No. Do NOT eliminate quarterly reports. Stop being a bunch of idiots and do the job you were hired to do instead of lining your pockets and making billionaires trillionaires by letting them get away with insider trading. You are going to go down as the WORST SEC in the history of the SEC. Just stop being so stupid.

Sent from my iPhone

Celeste Curley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Celeste Curley Affiliation: Jun. 21, 2026 Celeste Curley, Retired: Keep Rule S7-2026-15 quarterly. Wall Street does NOT NEED “RELIEF”. We the people need transparency. Stop trying to pull the wool over our eyes.

Celeste McDowell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Celeste McDowell Affiliation: Jun. 21, 2026 Look at the data numbers over time. Protect investors which seems like it would protect companies needing investors. Quarterly reporting is best.

Celia Baehr — Jun 21, 2026
Subject: S7-2026-15 Comments From: Celia Baehr Affiliation: Jun. 21, 2026 As an investment advisor I think it is essential that we keep the reporting quarterly. I relied on on it to make sure I make informed decisions for my clients. Too much can happen in 6 months that can change the outlook for a company. The cost of quarterly reporting is minimal compared to maintaining the transparency of the financial data of public companies. Keep the reporting quarterly please. Celia Mann Baehr CFP

Sent from my iPhone

Celia Hawley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Celia Hawley Affiliation: Jun. 21, 2026 It is essential to individual investors for the SEC to remain firm on requiring quarterly reporting. We rely on this to make investing decisions. This is no time to be giving corporations any advantage using dark time gaps.
I am retired and a person who values information to make personal investments.
Thank you, Celia Hawley

Celso Arellano — Jun 21, 2026
Subject: S7-2026-15 Comments From: Celso Arellano Affiliation: Jun. 21, 2026 Do not adapt this into law please

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cesar torres — Jun 21, 2026
Subject: S7-2026-15 Comments From: cesar torres Affiliation: Jun. 21, 2026 My name is JC Pratts. I am a Senior Analyst for a private consulting form in Houston Tx. I worked for Enron and lost money. There check and balances for a reason, Greed. We need to keep the quarterly reporting or we can have another Enron.

Sent from my iPhone

Chandra Damele — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chandra Damele Affiliation: Jun. 21, 2026 Quarterly seems to have worked well … I feel the switch semi-annual reporting could mislead stockholders as to how a company is faring financially. Plus allow insiders to dump their stock before the general public knows a company is in trouble.

Char Gibson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Char Gibson Affiliation: Jun. 21, 2026 Quarterly reporting should remain. We the People are tired of corruption and lies. Corporations already receive hugh tax breaks,i t's time to draw a line.

Charlene Barbacci — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charlene Barbacci Affiliation: Jun. 21, 2026 This is a terrible idea!! We ALL remember the Enron debacle!! Keep America honest!'

Cheers Charlene
"Breezy Meadow"
431 Milton Road
Litchfield,CT 06759
Tel 860 567-4675
Cell 646 703-4468

Charlene Eberly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charlene Eberly Affiliation: Jun. 21, 2026 Do not loosen up on the reins! Quarterly reporting is the minimum that should be done. Anything less opens the door to all sorts of malfeasance. With my life savings invested in securities, I need the SEC to keep reporting quarterly!

Sent from my iPhone

Charlene Mattson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charlene Mattson Affiliation: Jun. 21, 2026 As a retired person I rely on quarterly reporting to help manage funds I need to maintain for the rest of my life. We all know the state of Social Security and that it alone is insufficient and cannot be relied on! I do not feel that reporting should be changed from quarterly to semi-annually. This reporting is something that all investors rely on. Changing reporting to semi-annually gives more opportunity for corporate insiders to have an unfair advantage over other investors both in buying stocks and in selling stocks of companies that are having major problems. This would only leave average investors like me holding the bag while corporate insiders make out like bandits! The amount of money companies spend filing quarterly rather than semi-annually is minimal compared to the amount of irreparable damage this change would cause to investors. As companies that sell their stock to the public, filing quarterly is the very least they can do! Charlene Mattson, Retired, Missouri

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Charlene Mattson — Jun 21, 2026
Subject: File No. S7-2026-15 From: Charlene Mattson As a retired person I rely on quarterly reporting to help manage funds I need to maintain for the rest of my life. We all know the state of Social Security and that it alone is insufficient and cannot be relied on! I do not feel that reporting should be changed from quarterly to semi-annually. This reporting is something that all investors rely

on. Changing reporting to semi-annually gives more opportunity for corporate insiders to have an unfair advantage over other investors both in buying stocks and in selling stocks of companies that are having major problems. This would only leave average investors like me holding the bag while corporate insiders make out like bandits! The amount of money companies spend filing quarterly rather than semi-annually is minimal compared to the amount of irreparable damage this change would cause to investors. As companies that sell their stock to the public, filing quarterly is the very least they can do!

Charlene McGrath — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Charlene McGrath Affiliation: Jun. 21, 2026 We need information on a quarterly basis. Retired but I am very interested in the economy for the sakes of my children and grandchildren.
Charlene McGrath
Southgate, KY

Charles Blair — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles Blair Affiliation: Jun. 21, 2026 There is absolutely no good reason to change the quarterly reporting other than companies trying to hide $$, commit fraud & other underhanded stuff. Quarterly reporting is good for the public at large & has always been the standard. LEAVE IT ALONE ! Don't create doubt in the system like voter fraud & counting votes 3 months after election day ! 😡

CHARLES BRANDON — Jun 21, 2026
Subject: S7-2026-15 Comment From: CHARLES BRANDON Affiliation: Jun. 21, 2026 PLEASE STOP ALLOWING AND ENCOURAGING BILLIONAIRES AND TRILLIONAIRES TO STEAL, CHEAT, AND FIND WAYS TO BYPASS RULES CREATED FOR THE GREATER GOOD OF US ALL!!!

CHARLES BRANDON — Jun 21, 2026
Subject: S7-2026-15 Comment From: CHARLES BRANDON Affiliation: Jun. 21, 2026 PLEASE STOP ALLOWING AND ENCOURAGING BILLIONAIRES AND TRILLIONAIRE TO STEAL, CHEAT AND FIND WAYS TO BYPASS RULES CREATED FOR THE GREATER GOOD OF US ALL!!!

Charles Dunkle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles Dunkle Affiliation: Jun. 21, 2026 This is a must. We pay taxes and if we're late we get fined. Your quarterly reports are must to identify problems early. Not to let bad things get worse.

Yahoo Mail: Search, Organize, Conquer

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charles e morrison none — Jun 21, 2026
Subject: File No. S7-2026-15 From: charles e morrison Do not reduce the discloser rules, We need more information not less in the markets. What is it you want to hide?

Charles Ferrer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles Ferrer Affiliation: Jun. 21, 2026 Sarbanes Oxley? Enron?
Transparency my company followed the laws o am sick of crooks and greed remember the housing bust

Sent from my iPhone

Charles Grymko — Jun 21, 2026
Subject: S7-2026-15 From: Charles Grymko Affiliation: Jun. 21, 2026 Enron , And Baptist Foundation
Cost me my life savings $75000 dollars. I became one paycheck from homelessness , led to a divorce , CEO's. That destroy People's lives by stealing All their Money are Worse than murderers , because you lose are the little security you build up over a lifetime of work , while they get a little time in " Club Fed . , white collar criminals country club masquerading as prison , conjugal visits, Un- limited budget at the commissary , Etc , etc.
regards Charles Grymko

Sent from my iPhone

Charles James — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles James Affiliation: Jun. 21, 2026 Charles James, retired.

Eliminatimg quarterly reporting will eliminate transparency, except for insiders.

This would negatively impact my IRA, investments, and prevent my financial advisor from successfully managimg my retirement savings.

Charles James
Bethlehem, Pa 18018

Charles Jetter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charles Jetter Affiliation: Jun. 21, 2026 Charles Jetter, retired former restaurant owner
Reporting should be kept quarterly to keep companies honest and reduce fraud

Charles Jetter

Charles Keszler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charles Keszler Affiliation: Jun. 21, 2026 As a former CFO of a public company, I can state with confidence that this is a bad decision. Investors need transparency. With better technology, quarterly reporting is faster and easier. Shareholders should not be losing transparency with their companies.

Sent from my iPad

Charles Lefkowitz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charles Lefkowitz Affiliation: Jun. 21, 2026 We know quarterly reports help build integrity, accountability, and investor confidence. Keep them.

Sent from my iPhone

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charles lizotte — Jun 21, 2026
Subject: S7-2026-15 Comment From: charles lizotte Affiliation: Jun. 21, 2026 Leave well enough alone, we need more not less financial transparency from the companies we choose to invest in.

Yahoo Mail: Search, Organize, Conquer

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charles morrison — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: charles morrison Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not approve Rule S7-2026-15 - We need more discloser not less. I count on that information to safe gaurd my money.

Charles Rosol — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles Rosol Affiliation: Jun. 21, 2026 My name is Charles Rosol. Personally I think reporting should be increased to at least monthly not decreased to bi-annual. Not sure what kind of moron thought that was a good idea but they and everyone supporting that should be fired. They clearly do not serve the public.

Charles Stouffer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charles Stouffer Affiliation: Jun. 21, 2026 Keep the reports coming. Keep it transparent and informative.

Get Outlook for Android

Charles Vitale — Jun 21, 2026
Subject: S7-2026-15 From: Charles Vitale Affiliation: Jun. 21, 2026 SIGN QUARTERLY unless you've broken your hand in the last 2 weeks

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Charles Wagner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charles Wagner Affiliation: Jun. 21, 2026 Keep recording quarterly. Up to date information can only be good for investors. Charles Wagner retired

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Charlie Cooper — Jun 21, 2026
Subject: S7-2026-15 From: Charlie Cooper Affiliation: Jun. 21, 2026 Quarterly reports are the only fair way to report .

Sent from my iPhone

Charlie Divers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charlie Divers Affiliation: Jun. 21, 2026 My name is Charlie Divers from VA and I'm retired and a lot of my income depends on the markets. The thing that makes the US economy the greatest in the world is that for years people have known that they could trust in the information they receive from companies and that the laws would be upheld. That is changing and more swiftly than is good for this country. If it keeps up it's going to be tremendously costly. Quarterly reporting needs to remain in place.

Charlie Jernigan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charlie Jernigan Affiliation: Jun. 21, 2026 You would like to have no oversight at all so you could continue to lie, chèat and steal without fear of getting caught. You are asking for a revolution. Charlie Jernigan, concerned citizen

Sent from my T-Mobile 5G Device
Get Outlook for Android

Charlotte Piontek — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charlotte Piontek Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Don’t be stupid. Our retirement money and stocks need to have this protections. Charlotte Piontek, retired, from Texas.

Charlotte Piontek, CHC, CCEP, CHPC
214-435-3639 cell

Sent from my iPhone

Charmaine dhepherd — Jun 21, 2026
Subject: S7-2026-15 Comment From: Charmaine dhepherd Affiliation: Jun. 21, 2026 Keep the reporting Quarterly

Sent from my iPhone

Charyse Kirby — Jun 21, 2026
Subject: S7-2026-15 Comments From: Charyse Kirby Affiliation: Jun. 21, 2026 I need to know how my stocks are doing so I can sell if I need to. This isn't fair for my family.

Chela Wallace — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chela Wallace Affiliation: Jun. 21, 2026 Chela Wallace, Retired, living off Social Security and smart investments made based on QUARTERLY REPORTING.

It's ridiculous to change the reporting schedule, misleading to investors and will destabilize inveestment and economic growth.

Chelsea Javas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Chelsea Javas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: your core responsibilities are to enforce laws, regulate markets, and oversee/ensure publicly traded companies are disclosing their regular financial information. How would you properly do that without collecting and reporting the necessary data? Quarterly reporting is the absolute minimum to keep regular people informed (and I'd propose MORE reporting MORE often, not less).

Cheralyn Confer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cheralyn Confer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from me!

Cheri Hanshaw — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cheri Hanshaw Affiliation: Jun. 21, 2026 My husband and I are retired. We saved over many decades to make sure we would have an enough retirement income. We need to be able to keep up with our investments because at our age we no longer have time to work to add to our funds. We depend on them to help us through the last years of our life! Please Keep Reporting Quarterly! It's the right thing to do! Robert & Cheri Hanshaw, Waynesboro, Virginia

Sent from my iPhone

Cheri Moss — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cheri Moss Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: taking away the quarterly report will give less info to the public & will breed corruption. We demand transparency!

Cheri Shumate — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cheri Shumate Affiliation: Jun. 21, 2026 The lack of reporting helps companies get away with practices that led us to the collossal mess we're in today. Business owners think they're entitled to use taxpayers to amass fortunes that punish those of us who are not billionaires. Prevent that. Keep checks & balances. Protect "balance" in amassing fortunes that allow kings, dictators, corporate greed. You know what's right…DO IT!

Sent from my iPhone

Cherie Myers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cherie Myers Affiliation: Jun. 21, 2026 It is not fair to reduce our window into how companies that America invests in are performing. Americans are losing so much right now and we don't need for business to have less visibility. Quarterly reporting makes business more transparent and creates a shorter timeframe for them to hide from the public how they are doing whether it's good , bad or just the same as the quarter before.
Cheryl Myers
Retiree and invester

Sent from my iPhone

Cheril Scott — Jun 21, 2026
Subject: comments on changes to SEC reporting rules From: Cheril Scott Affiliation: Jun. 21, 2026 Even though this is a capitalistic country, one of the ways to keep a company's power in check is the quarterly reporting requirements. Several presidents, both Republican and Democrat, going back over 100 years have all agreed to this transparency. What is the reasoning for changing this now? What is the gain to the American public? Don't make that change. Not now in the nationwide lack of confidence in all things public.
Cheril Scott
Retired Educator

Cherly Dizzdue — Jun 21, 2026
Subject: S7-2026-15 From: Cherly Dizzdue Affiliation: Jun. 21, 2026 You must keep their reporting quarterly to hold them accountable for their actions. Please do not make it easier for them to cover up any wrong doings.

Thank You, Cheryl Dawson

Yahoo Mail: Search, Organize, Conquer

CHERLYN RUGGERI — Jun 21, 2026
Subject: S7-2026-15 Comment From: CHERLYN RUGGERI Affiliation: Jun. 21, 2026 It's absolutely necessary; monthly would be better.

Cheryl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cheryl Affiliation: Jun. 21, 2026 It is INSANE to end quarterly reporting when Americans are already getting fleeced at EVERY TURN!!! STOP IT you Trumpian CUCKS!!

Sent from my iPhone

Cheryl A — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cheryl A Affiliation: Jun. 21, 2026 As a retiree, I need quarterly reporting to ascertain the quality of my investments. Do not bow to the corporations. Keep the quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Cheryl Altman — Jun 21, 2026
Subject: S7-2026-15 From: Cheryl Altman Affiliation: Jun. 21, 2026 I am Cheryl Altman, of Sandy, Utah, a retired teacher. There is way too much corruption running rampant in this administration without the SEC reducing the accountability requirement of corporations. Keep the requirement of quarterly reporting!
Thank you for maintaining the transparency we need to have for our protection.

Cheryl Altman
801-998-8513

Sent from my iPhone

Cheryl Armentrout — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cheryl Armentrout Affiliation: Jun. 21, 2026 We are retired. Between in trades in inflation and increased health costs, we need every penny and don't need less oversight on our money! Keep it QUARTERLY!
Cheryl and Jeff Armentrout

Sent from my iPhone

Cheryl Bryant — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cheryl Bryant Affiliation: Jun. 21, 2026 We definitely need more clarity and open communication with information regarding companies activity. Not less. Quarterly reporting is minimum.

Cheryl Mason. Retired. Accounts Administrator

Sent from my iPhone

Cheryl Courtney — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cheryl Courtney Affiliation: Jun. 21, 2026 Please do not go back to companies reporting twice a year. It will affect our retirement fund and we can not afford that. Retired teacher, living in West Kentucky.

Sent from my iPhone

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cheryl Cummings — Jun 21, 2026
Subject: S7-2026-15 Comment From: cheryl Cummings Affiliation: Jun. 21, 2026 Knowledge is power so investors have a NEED to know monthly or quartely how their investments are performing. This is a BAD idea for investors!!! Please rethink this

Sent from my iPhone

Cheryl Dieter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cheryl Dieter Affiliation: Jun. 21, 2026 Cheryl Dieter
CEO
Business must remain transparent especially its finances to promote trust, investment and innovation.
Sincerely
Cheryl Dieter

Sent from my iPhone

Cheryl Dranzo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cheryl Dranzo Affiliation: Jun. 21, 2026 Cheryl Dranzo retired keep it open and honest or more real to the common investors.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Cheryl Glasgow — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cheryl Glasgow Affiliation: Jun. 21, 2026 I am a disabled widow. I live on a fixed income. It's hard. Then we get scammed and screwed by these richy get richer. It is not acceptable. DO BETTER Sincerely, Cheryl Glasgow

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Cheryl Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please continue QUARTERLY signatures for CEOs of companies. In this time of lack of trust in our government, reducing signatures is not at all an appropriate move. We need more accountability, not less.

Cheryl Latendresse — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Latendresse Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Enough is enough. Protect us.

Cheryl Sager — Jun 21, 2026
Subject: S7-2026-15 From: Cheryl Sager Affiliation: Jun. 21, 2026 We are tired of being screwed by big corporations. We need our money to be secured and this is just a way to screw us over by big corporations. We want transparency!! Please make them keep reporting quarterly.
Cheryl Sager..Retired from Southwest airlines.

Cheryl Sager — Jun 21, 2026
Subject: From: Cheryl Sager Affiliation: Jun. 21, 2026 Please keep the quarterly reporting. We need transparency!! We know if this new law is passed, there will be cheating like before.

Cheryl Shaw — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cheryl Shaw Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Public companies want my money, in return I should know how well they are doing as stewards of my money.

Sent from my iPhone

Cheryl Tremblay — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cheryl Tremblay Affiliation: Jun. 21, 2026 Needs to stay quarterly. Changing that opens the door for more corruption and we already have too much of that. Transparency is key.

Sent from my iPhone

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cheryllynn dehaven — Jun 21, 2026
Subject: S7-2026-15 Comment From: cheryllynn dehaven Affiliation: Jun. 21, 2026 It has been working so why change it? If they don't have something to hide they shouldn't need to go dark. What has happened to common sense in this country?

Cherylrose Budd — Jun 21, 2026
Subject: S7-2026-15 From: Cherylrose Budd Affiliation: Jun. 21, 2026 This change would lend itself to abuse. We have seen it before.

Sent from my iPhone

Chris Atkins II — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Atkins II Affiliation: Jun. 21, 2026 This is completely unacceptable there's enough corruption going on you guys don't get to hide what sick **** you guys are up to. We're entitled to know

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Chris Barratt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Chris Barratt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You absolutely must NOT/NOT remove any more legal requirements for financial transparency on commercial firms and investment companies! Our US financial and market system is already becoming to easily manipulated and controlled by greedy corporate and political interests. Make sure everyone is required to TELL THE TRUTH to the public and small investors, at least every quarter.
This is not difficult. Bowing to this demand for less accountability and easier market manipulation is dangerous for the entire US market and economy, not to mention global trust to invest in anything American.
JUST STOP IT!
DO YOUR JOB!!

Chris Dederer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Dederer Affiliation: Jun. 21, 2026 wtf is this? Another slam against transparency by the GOP!

C. Christian Dederer

Sent from my iPhone

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chris ek — Jun 21, 2026
Subject: S7-2026-15 Comment From: chris ek Affiliation: Jun. 21, 2026 Six months is way too long. Even quarterly reports are a stretch. We deserve to be kept up to date. Please DO NOT CHANGE REPORTING TO SIX MONTHS.

Chris Fewell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Fewell Affiliation: Jun. 21, 2026 You don't have the right to take this away from the American people, somewhere along the line it's got to be totally unconstitutional. Are you gonna keep all of the elites out too ?I doubt it!

Sent from my iPhone

Chris Gerath — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Gerath Affiliation: Jun. 21, 2026 Leave this alone! More reporting is GOOD! Keep finance trustworthy.

Christopher Gerath
Chris@Gerath.com
(978) 844-0475

Chris Gillham — Jun 21, 2026
Subject: S7-2026-15 From: Chris Gillham Affiliation: Jun. 21, 2026 The quality of life in my current retirement is directly impacted by the granularity of accountability. I support keeping it quarterly so I don't spend my last few years eating canned dog food!
Chris Gillham

Chris Gudorf — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Gudorf Affiliation: Jun. 21, 2026 My name is Christopher, and I am a Team Member who works at Meijer. Transparency is one of the foundational pillars of accountability. If you obscure the information that this piece of legislation seeks to obscure, then the most vulnerable members of our society, those of us who do not have large reserves of cash to burn, you will essentially turn Wall Street in to a guessing game, but only for the poor.

Chris Humbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Humbert Affiliation: Jun. 21, 2026 Please keep public information, public! Everyday investors deserve to know about their rightful shares.

Sent from my iPhone

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chris Lambiase — Jun 21, 2026
Subject: S7-2026-15 From: chris Lambiase Affiliation: Jun. 21, 2026 Do not do this!!!!

Chris Magnus — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Chris Magnus Affiliation: Jun. 21, 2026 Looks like a very bad idea for small investors.
If it ain't broke, don't fix it.
Thank you,
Chris Magnus

Chris Monaghan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Monaghan Affiliation: Jun. 21, 2026 Screwing the average guy? Another great Democrat plan of action

Sent from my iPhone

Chris Northcross — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Northcross Affiliation: Jun. 21, 2026 As an owner of a mutual fund, I have zero confidence in a market that loses transparency by design. Please keep the guardrails intact, or there will be a run on investments by folks like me. Remember the Great Depression? This was a factor.

Sent from my iPhone

Chris P — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris P Affiliation: Jun. 21, 2026 My name is Chris Papadopoulos. On the surface, more reporting is better, but I think considering the second order effects is important. I support making reporting less frequently permissible for these reasons. 1) It incentivizes companies to think slightly more long-term. 2) It disproportionately benefits smaller companies: for whom the fixed costs of reporting are a big deal. 3) It frees up management to spend more time addressing customer concerns and overall strategy rather than worrying about reports very frequently . 4) It still allows companies to report more frequently if they choose. The market is still capable of pricing out the reporting preference as some companies will certainly choose to remain with the current schedule.

Chris Page — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Chris Page Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

The Trump:Epstein class already has way to many advantages

Let's not make it any easier for them to treat us like 13 year old girls

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Chris Perry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Perry Affiliation: Jun. 21, 2026 Keep it Quarterly. It’s too hard to know what’s happening with four reports per year. It becomes more of a crap shoot of reporting frequency is reduced. Only insiders will benefit. Retail investors will be victimized.

Sent from my iPhone

Chris Seyer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Seyer Affiliation: Jun. 21, 2026 Keep the quarterly reports and while you're at it start prosecuting insider trading again.

Chris Stames — Jun 21, 2026
Subject: S7-2026-15 Comment From: Chris Stames Affiliation: Jun. 21, 2026 It is not your job to make it easier for corporate America to lie and cheat, your job is to be a Watch dog to ensure compliance to the laws that were set in place after the last Corp Greed Scandal .

You work for the American Public, Don’t Forget That!

Chris Tallen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Tallen Affiliation: Jun. 21, 2026 Chris Tallen - retired
I am strongly against this measure changing from quarterly to semi annual reporting. When you look at who it helps, it does not help the middle class, smaller investors. I say NO!

Chris Tallen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Tallen Affiliation: Jun. 21, 2026 Chris Tallen - retired
I am strongly against this measure changing from quarterly to semi annual reporting. When you look at who it helps, it does not help the middle class, smaller investors. I say NO!

Chris Van Dyke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Van Dyke Affiliation: Jun. 21, 2026 Stop fraud, do not cut back the regulations.

Christine Van Dyke
CFO

Sent from my iPhone

Chris Whelley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Whelley Affiliation: Jun. 21, 2026 I am Chris Whelley a Family Nurse Practitioner who lives in Wisconsin. It is my opinion that we need at least quarterly reporting to keep the investments of people like me safe. Thank you for considering my request.

Sent from my iPhone

Chris Whitaker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chris Whitaker Affiliation: Jun. 21, 2026 This rule change is wrong. It will not make our country stronger or more resilient. At the end of the day it will co time the crushing of the little guy…

Get Outlook for iOS

Christen McGuire — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christen McGuire Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Financial transparency is absolutely necessary to prevent fraud and abuse. This information lets consumers make decisions about their investments and it seems unconscionable to even consider changing this long standing policy. It wouldn't benefit any party other than those wanting to do something the investors wouldn't approve of.
Sincerely,
Christen McGuire

Christi Cokeley — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christi Cokeley Affiliation: Jun. 21, 2026 Can we quit trying to fix things that work fine now? Leave it as is. We’re having an hard enough time without some sort of change like this. Who’s it benefiting? It’s not us.

Christi Cokeley

Christian Arial — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christian Arial Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly Reports are essential for traders and stockholders to know what corporations are doing. Please assure transparency isn't lost to insider dealings due to changes in SEC regulations, keep Quarterly Reports happening.
Sincerely,

Christian Arial

Christina Allen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christina Allen Affiliation: Jun. 21, 2026 The American people are not putting up with this bullxxxx anymore. If capitalism isn't for everyone, then they might choose something different. Don't be an axx.

Christina Catalano — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christina Catalano Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

quarterly reporting is key to the average person investing in the stock market to give us confidence investing in the market. Please don't do away with it.
thank you,
Christina Catalano

Christina Janowskk — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christina Janowskk Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep insider trading out!!! keep the markets fair for the average investor

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CHRISTINA JONES — Jun 21, 2026
Subject: S7-2026-15 Comments From: CHRISTINA JONES Affiliation: Jun. 21, 2026 Keep quarterly reports people need to know!!!

Sent from my iPhone

Christina Kupis — Jun 21, 2026
Subject: S7-2026-15 From: Christina Kupis Affiliation: Jun. 21, 2026 Need to continue quarterly signing and verifications, subject to findings and penalized to the max the law allows.

Christina Linnenbrink — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christina Linnenbrink Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I do not think it is wise to change the timeline for financial information.

it is important in our current world to have access.

Christina Linnenbrink

Christina Torode — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christina Torode Affiliation: Jun. 21, 2026 If you are an investor, you have the right to see how a company is performing financially and the decisions they are making that could affect their bottom line. A lot can change in three months, bad decisions, loss of a major contract, a major change in business model, never mind a business could cease to exist in six months. This move to reporting every six months is detrimental to everyone involved.

Christina Van Vliet — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christina Van Vliet Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep the people in mind and do the right thing. Report quarterly. Not doing so will hurt the average person financially. I, as many do work too hard to now fall behind because of what is easier for you now. History has already shown that impact. Be smart, let's learn from mistake and do better for the future of our economy. We have already suffered enough.

sincerely,
Sincerely,
Christina van Vliet

Christina Woods — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christina Woods Affiliation: Jun. 21, 2026 This is so unethical of you. You will destroy the average man&small business. There will only be so long that you keep taking from us before we stand together&take back from these institutions. We the people are angry fed up&ready to take our country back. If this passes it's only time before the revolution will begin. Think about the people for once. If we have nothing more to take, you will also have nothing. Think about that. You people in power doing all this. Think about this, the ones above you don't give a **** about you just like you don't give a **** about us the common man. But when we have been sucked dry&have no more to take, your next your families loved ones. Then what? If we have nothing you have nothing. You need to wake up to the reality of what you are driving us to. Because when we the people have nothing, your next.

Christina X — Jun 21, 2026
Subject: S7-2026-15 From: Christina X Affiliation: Jun. 21, 2026 Hello and thank you for your time.

I believe quarterly reporting is essential for investor protection, maintaining accountability and fair markets, and is a stable business practice (much less what little accountability is attempted with the stock market). All the businesses that I know of require internally quarterly reporting (if not more frequently) and it should not be any different for their reports to us.

Much like a parent who only checks the report card at Christmas break and at the end of the year - the SEC would be negligent themselves and would be creating a helpless situation for those they

are supposed to help and those they are supposed to hold accountable.

CEOs/CFOs/any of the C's & O' who only review their company twice a year would likely be fired and would definitely be considered negligent to their business finances and board (even the IRS requires quarterly accountability with estimated tax payments). This does not put any undue pressure on businesses and is intended as a security for the people they serve, and it is The People you serve and for whom you should be concerned.

Thank you,
Christina Fay
Clinical Psychologist
Austin, TX

Please excuse typos sent from this mobile device.

Christine — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christine Affiliation: Jun. 21, 2026 Christine Curran here and I am an independent investor who needs to be able to get quarterly reports from SEC to manage my portfolio which is my retirement account.

Sent from my iPhone

Christine B. — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christine B. Affiliation: Jun. 21, 2026 As an American citizen with retirement investments and decades of working in the medical field, the financial health and security of any publicly traded corporation is vital for the trust of all investors. Keeping financial reports quarterly keeps the trust of everyone who wants to invest in the economy and grow the country's standing.

Christine Brush, MSW/MBA

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christine coyne — Jun 21, 2026
Subject: Comment on S7-2026-15 From: christine coyne Affiliation: Jun. 21, 2026 Dear [Recipient Name],

I am writing to express my strong support for quarterly reporting requirements.

At 73 years old, I manage a savings of approximately $150,000. While this may not be a million dollars, it represents my life's earnings, and I am deeply concerned about the potential for significant financial loss due to infrequent reporting.

Maintaining a schedule of four reports per year provides far greater transparency than reporting only once or twice. Data and statistics are gathered so that we can learn from them and make informed decisions; without frequent updates, that transparency is lost.

Please consider the impact on individuals who rely on clear, consistent financial reporting to protect their savings. I urge you to support the transparency provided by quarterly reporting to ensure our hard-earned savings are not jeopardized.

Sincerely,

Christine Coyne, RN
Souderton, PA 18964

Christine Fitzgerald — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christine Fitzgerald Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay put.
There is no reason to change it.
The only people it helps is the despite of the world seeking to hide their underhanded dealings.
Do the right thing.
This was tried in the past and didn't work, learn from it please.

Christine Fitzgerald
CONFIDENTIALITY/PRIVACY NOTICE: This message, and any attachments transmitted with it, is for the designated recipient only and may contain privileged or confidential information. If you have received it in error please notify the sender, via return e-mail, immediately and permanently delete the original. Any unauthorized review, disclosure, dissemination, distribution, or copying of this e-mail is strictly prohibited. This message and any response to it may constitute a public record and, therefore, may be subject to disclosure upon request under Ohio law.

Christine Goffredo — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christine Goffredo Affiliation: Jun. 21, 2026 SEC:

Please continue quarterly reporting. I am Christine D. Goffredo, a single 76 years old from Phoenixville PA and still employed as a Registered Nurse. I have limited savings and can't afford to see my investments being cut, if quarterly reporting keeps them growing. Please protect my future years. Please maintain quarterly reporting.
Thank you,
Christine D. Goffredo

Sent from my iPhone

Christine Hutchinson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christine Hutchinson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We have a grifter president who has broken every rule as far as insider trading is concerned don't let this become a common practice that can't be tracked. Are there no rules to be followed by you or is

this the American way

Christine Katz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christine Katz Affiliation: Jun. 21, 2026 Quarterly reports are very important. It tell you how things are really moving, good or bad. People need this information. So just do your job.

Christine Labozan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christine Labozan Affiliation: Jun. 21, 2026 I don't trust the SEC to do anything with the best interest of the average consumer/investor in mind. Leave it the way it is!

Christine McGowan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christine McGowan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:there should be true transparency to investors the current cadence. That is only fair to investors since we're providing our own money.

Christine OOTS — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christine OOTS Affiliation: Jun. 21, 2026 We need quarterly reporting! In my career as a supervisory analyst in the equity research department of an investment bank, I learned how important timely reporting is to investors. Now that I'm a retired senior hoping to support myself from my investments, I am strongly opposed to any de-regulation of timely accurate reporting! Keep it clean and quarterly!

Christine Oots

Christine Oster — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christine Oster Affiliation: Jun. 21, 2026 Quarterly seems fair. It lets the investor keep a better eye on what is going on.

Christine Oster

Sent from my iPhone

Christine Rumery — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christine Rumery Affiliation: Jun. 21, 2026 Immoral robbery. Only thieves and corrupt people want to hide things. It should be MONTHLY that they report their earnings. Christine Rumery, AR Specialist at a large international company

Sent from my iPhone

Christine Szuszkiewicz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christine Szuszkiewicz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Small investors are at a disadvantage as it is, without those more powerful having even more lopsided a playing field. Asymmetric data acces, more dinner table access to those "in-the-know," even the ability to make markets although they should not... small investors are left holding the bag for the bigger fish. Often enough the bigger fish have created the bag in the first place.

Please do not make this change of SEC requirements.

Christine Thompson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christine Thompson Affiliation: Jun. 21, 2026 Please don't make a changes that will negatively impact investments by everyday citizens. With inflation and possible reductions in Social Security our standard of living can be significantly impacted. I scrimped and worked too hard to be homeless in my retirement.
Chris Thompson, retired
Charleston, SC

Sent from my iPhone

Christine Wagener — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christine Wagener Affiliation: Jun. 21, 2026 Dear Regulators, If you had our best interests, yes, the interests of the American people, you will not make this happen. Haven't we ALL had enough Enrons, Banks too Big to Fail, and bankruptcy laws that let them already get away with not paying their bills? Give US a break. DO YOU JOBS.

Sincerely,
Christine Wagener
Urbana, IL

Christine Wagner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Christine Wagner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Your proposed action of eliminating quarterly reporting will restrict my ability to thoroughly track a company's financial strength. Please do not tie this investor's hands by eliminating a vital piece of information from my investment arsenal!

Christine Wetzel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christine Wetzel Affiliation: Jun. 21, 2026 Please keep reporting quarterly so we can see what's going on to keep up with our money. Christine Wetzel,

Wisconsin, retired.

Christopher Bader — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christopher Bader Affiliation: Jun. 21, 2026 I am a retiree dependent on my investments for income to supplement Social Security. Eliminating quarter reporting would be a disaster for small investors like me. — Christopher Bader, Mason, NH.

Christopher Bentsen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christopher Bentsen Affiliation: Jun. 21, 2026 We need to verify financial statements by companies. Quarterly reports has been the standard for decades. It is very important to maintain to prevent fraud and deception in business practices.
Christopher Bentsen
Retired corporate executive

Christopher Bentsen
Gig Harbor, WA 98332
Englewood FL 34223
Mobile (206) 910-1974

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Christopher Buchanan Shay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christopher Buchanan Shay Affiliation: Jun. 21, 2026 Retain the practice of quarterly-reporting.

Christopher Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Christopher Johnson Affiliation: Jun. 21, 2026 Keep it quartly. I lost a lot of retirement money and watched many of my clients lose.big because of people like Ken Lay

Get Outlook for Android

Christopher MacCumber — Jun 21, 2026
Subject: S7-2026-15 Comment From: Christopher MacCumber Affiliation: Jun. 21, 2026 This is

insane, elitist claptrap. This, along with hedge funds should be as illegal as insider trading is supposed to be...

Christopher Murin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Christopher Murin Affiliation: Jun. 21, 2026 To Whom This Will Concern:

I am completely and totally opposed to the SEC doing away with the requirement for quarterly reporting. As a retail investor, I rely on quarterly information as well as a combination of macroeconomic indicators to make informed decisions with my financial advisor. I believe longer gaps create an unfair advantage for corporate insiders, and I will not be fooled into accepting the purported savings to companies will be worth less transparency for me.

Respectfully,

Christopher A. Murin
Association Management Professional
Glendale Heights, Illinois, 60139

This message was sent from a mobile device; please excuse any errors.

Christopher Rhoads — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Christopher Rhoads Affiliation: Jun. 21, 2026 Christopher Rhoads
Elementary School Teacher
Grove City, OH

Taking shortcuts will not make us a better nation. We have steps to follow to ensure our money is safe. Playing fast and loose with the reporting system endangers not only my pension, but the pensions of millions of Americans. Please sure the market is held to a standard that allows ALL to prosper and not just the already wealthy.

Sent from my iPhone

Christopher schroeder — Jun 21, 2026
Subject: S7-2026-15 From: Christopher schroeder Affiliation: Jun. 21, 2026 It is something that must stay. There is way to much greed when dealing with these amounts of money and more importantly that money in some cases is a huge part of money people have invested in their future.
They need to be kept accountable.

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christopher smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: christopher smith Affiliation: Jun. 21, 2026 No absolutely not

we're tired of secrets of big business transparency must continue to be the rule

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Christy Busch — Jun 21, 2026
Subject: Do not change quarterly reporting - S7-2026-15 From: Christy Busch Affiliation: Jun. 21, 2026 Please do not mess with/ change quarterly reporting. Why experiment now when everything feels easily jeopardized and vulnerable?
Christy Dancer Busch
Retired Educator

Christy Dancer Busch
Retired Science Educator
918-804-5169
Importance of education:
Every child is potentially the light of the world—and at the same time its darkness; wherefore must the question of education be accounted as of primary importance.

Chrysantia Fontin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chrysantia Fontin Affiliation: Jun. 21, 2026 As a parent and state social worker serving the community, it is troubling how this undermines the common citizen's ability to save and make something out of the small amount earned. Quarterly reporting is a necessity for the system to have some reflection of fairness

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Chrystal Ferguson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Chrystal Ferguson Affiliation: Jun. 21, 2026 Chrystal Ferguson, retired teacher Companies should not be allowed a longer period in which to hide their profits. I believe that this will allow them more time to behave dishonestly. Reporting quarterly will keep them honest.

Sent from my iPhone

Chrystie Munves — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Chrystie Munves Affiliation: Jun. 21, 2026 Chrystie Munves,retired, New York. Returning to only twice a year reports is a terrible idea. A company can get in to a lot of trouble in 6 months and shareholders will be left holding the
bag. Don't do it.

Sent from AT&T Yahoo Mail on Android

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cic coronado — Jun 21, 2026

Subject: S7-2026-15 Comments From: cic coronado Affiliation: Jun. 21, 2026 My name.is Claudia Coronado and I'm a self employed real estate broker. Keeping reporting quarterly is not only the right path but also the most common sense. I'm a small fish in a big pond and I rely on those reports every single time. Please do the right thing for everyone not just the rich.

Claudia Coronado I 909-568-7923
Realtor/Property Manager
DRE 01807999

CiCproperties.net

Find us on FB

follow us on IG

Cindy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cindy Affiliation: Jun. 21, 2026 Cindy Blattner
Bloomington MN

PLEASE, we can’t afford to loose 4% of our retirement. Quarterly reporting is proven to lessen valuations as history shows. Please take heed of what happened in 1955-1970. We cannot have another failed experiment as that.

THE TRANSPARENCY PREMIUM IS GLOBAL

Quarterly markets trade rich. Semi-annual markets trade cheap.

It isn’t just American history. Look across the world today. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era.

Best Regards, Cindy

Cindy Blattner

Cindy A. Brown — Jun 21, 2026
Subject: S7-2026-15 From: Cindy A. Brown Affiliation: Jun. 21, 2026 Do not change the quarterly reporting!

-Cindy

Cindy Borger — Jun 21, 2026
Subject: SEC Rule S7-2026-15 From: Cindy Borger Affiliation: Jun. 21, 2026 To Whom This May Concern,

I'd like to request that reporting continue to be on a quarterly basis.

Thank you,

Cindy Burks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cindy Burks Affiliation: Jun. 21, 2026 Lucinda Burks. Housekeeping at Vanderbilt Hospital Keep it Quarterly!!! Because cheating against the tax payers and people who have their money tied up with investments is wrong..

Get Outlook for Android

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cindy davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: cindy davis Affiliation: Jun. 21, 2026 Why would you even consider this? The average American trusts the system now. This sounds like it gives everyone that works for a corporation that trades publicly will be able to win and the rest of us lose. I might consider pulling my money out and investing in foreign markets. DO NOT EVEN DO THIS!!!

Cindy DeLano Kowalski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cindy DeLano Kowalski Affiliation: Jun. 21, 2026 Quarterly reporting prevents a company from hiding actions they might be taking before the shareholders can become aware of them. Keep big business honest and legal!

Sent from my iPhone

Cindy Fuscher — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Fuscher Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: do not decrease reporting timelines .

Cindy Gildersleeve — Jun 21, 2026
Subject: S7-2026-15 From: Cindy Gildersleeve Affiliation: Jun. 21, 2026 The quarterly signing for the SEC is important. It keeps companies relatively honest and adds a layer of protection for those who work for those companies. Enron showed us just how important it is to hold companies accountable.
Cynthia Gildersleeve

Cindy Harrison — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cindy Harrison Affiliation: Jun. 21, 2026 I am a retired teacher and have very little in the way of savings. If you do this, I could lose a lot of money and then be in real trouble. Please do not do it!
Cindy McGrew-Harrison

Cindy Hazen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cindy Hazen Affiliation: Jun. 21, 2026 Keep it Quarterly!!!

Sent from my iPhone

Cindy Marsh — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cindy Marsh Affiliation: Jun. 21, 2026 It g he as always been quarterly is shouldn't be change .

Cindy Mayer — Jun 21, 2026
Subject: S7-2026-15 From: Cindy Mayer Affiliation: Jun. 21, 2026 Quarterly reporting has been the standard requirement for a very long time. It should remain as such. There is no viable reason to reduce reporting other than being less transparent.

Cindy Mullen — Jun 21, 2026
Subject: S7-2026-15 From: Cindy Mullen Affiliation: Jun. 21, 2026 Accountability is important. We have these rules for a reason and going back invites the same problems we for which we made these rules. I'm sure there are people who would like to get rid of them. I would question why. It's unfortunate that we have to regulate money and business, but the alternative has been unpleasant,

I've been around long enough to know firsthand. Quarterly reporting needs to stay.

Cindy Timmins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cindy Timmins Affiliation: Jun. 21, 2026 this give greedy corporations a chance to cheat. it is not a good thing

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Cindy Voss — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cindy Voss Affiliation: Jun. 21, 2026 Cindy Voss RN
I rely on quarterly reporting to make decisions. It's unfair to take those away - a lot can happen in the extra amount of time that only the insiders will know about. It will financially ruin a lot of people who count on this!

Sent from my iPhone

Cindy Waskom — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cindy Waskom Affiliation: Jun. 21, 2026 This is a very bad idea. It is important for the reporting to be transparent in order to make it reliable and to encourage investments.

CJ

Cj — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cj Affiliation: Jun. 21, 2026 Dear SEC,
As a retired Cop whose done many white collar crime investigations I know what keeps institutions honest. If we take away quarterly reporting for publicly traded companies we'll lose one of the most important monitoring tools we have to keep officials honest.
So please, don't get rid of Quarterly Reporting.
Respectfully,
Christopher J. Neverton

Cj Beegle-Krause — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cj Beegle-Krause Affiliation: Jun. 21, 2026 I need at least quarterly reporting of my stocks. Half yearly is way to little.

Sent from CJ's iPhone

CJ McNulty — Jun 21, 2026
Subject: Comment on S7-2026-15 From: CJ McNulty Affiliation: Jun. 21, 2026 Why does Washington/Congress ALWAYS defer to corporations & businesses over taxpayers & citizens? Quarterly makes for a better market and economy, and financial health for private citizens. If it isn't

broken, don’t fix it.

Sent from my iPhone

CK — Jun 21, 2026
Subject: S7-2026-15 Comment From: CK Affiliation: Jun. 21, 2026 We absolutely must have the accountability provided through quarterly reporting in all financial transactions.
Connie Kay

CL Burns — Jun 21, 2026
Subject: S7-2026-15 Comments From: CL Burns Affiliation: Jun. 21, 2026 As an 82 yo veteran living off my pensions which are all tied to the market, I & my advisors need quarterly updates.

Sent from my iPhone

Clair Beazer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clair Beazer Affiliation: Jun. 21, 2026 It's a scam,do not allow your corporate masters a secrecy that would harm everyone!!!

Claire Froehlich — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Claire Froehlich Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports by businesses are integral to assessing the value and progress of companies. Do not take this information away from the retail investors and the freedom to participate in America's economy.
sincerely,
Claire Froehlich

Claire Whaley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Claire Whaley Affiliation: Jun. 21, 2026 This is a ridiculous proposal- Quarterly is the only way to go.

Sent from my iPhone

Claire Whaley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Claire Whaley Affiliation: Jun. 21, 2026 Keep them quarterly!!

Sent from my iPhone

Clara Papp-McClellan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clara Papp-McClellan Affiliation: Jun. 21, 2026 Quarterly reporting makes it harder for corruption to grow and fester. Don’t go backwards.

Sent from my iPhone

Clare Murray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Clare Murray Affiliation: Jun. 21, 2026 Quarterly reporting is necessary! Stop trying to screw over consumers!!!!

Clare Murray

Clarion Reyes Rodriguez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clarion Reyes Rodriguez Affiliation: Jun. 21, 2026 My name is Clarion Reyes Rodriguez. It matters to me because we should know what's happening and who we can hold accountable.

Yahoo Mail: Search, Organize, Conquer

Clariss Morris — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Clariss Morris Affiliation: Jun. 21, 2026 Public companies must continue to report quarterly. This is necessary to protect transparency and my earnings as a retired teacher.

Clarita — Jun 21, 2026
Subject: S7-2026-15 Comments From: Clarita Affiliation: Jun. 21, 2026 Nothing should be secret for 6 months. Be transparent. If you can’t then don’t trade

Sent from my iPhone

Clark Ward — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clark Ward Affiliation: Jun. 21, 2026 Keep American Corporations honest. Keep quarterly CEO certification.

Claude Didier — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Claude Didier Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I invest and it takes time and effort to dig out information. I do not need a rule that puts more time in making the information availiable. I look for recent information as well as the 3 month 10Q form to

tell me the progress of the company. Sincerely, Claude Didier

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Claudette Begin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Claudette Begin Affiliation: Jun. 21, 2026 We need timely and key information, not less.

Claudette Bégin

Sent from my iPhone

Claudia Belanger — Jun 21, 2026
Subject: S7-2026-15 From: Claudia Belanger Affiliation: Jun. 21, 2026 I, along with millions, lost dearly in the Enron scheme. Integrity is at the lowest level in our history. Quarterly reporting is a must.

Claudia Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: Claudia Brown Affiliation: Jun. 21, 2026 I have worked at several Fortune 500 companies, and large financial institutions. Quarterly reporting may be additional work, bit it helps companies figure out issues early and self correct. It also protects banks know if their institutional borrowers are in danger of foreclosure or takeover and make safer decisions for themselves and their investors. Since the start of quarterly reporting is now a common business process that in most medium to large companies is automated and not as time consuming when it eas first required. I support timely reporting and would like to continue with the quarterly reporting. Our economy is fragile with wars, new tarrifs being added and removed constantly, with the unknown impact of AI, right now is not the time for less oversight.

Claudia Damon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Claudia Damon Affiliation: Jun. 21, 2026 Prevent fraud. Disclose quarterly since corporations have to keep records anyway. What is there to hide? This semi-annual reporting proposal will not hurt insiders or people with inside access.. It will hurt the people with retirement accounts that hold stocks. The reason for quarterly reporting jas not disappeared so why end it? Well, look at who benefits!

Claudia Drucker-Berg — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Claudia Drucker-Berg Affiliation: Jun. 21, 2026 The last time this was tried we all learned this simply does not work fur a robust economy. Does no one listen to the lessons? Quarterly reporting keeps business accountable to their shareholders and the public. Transparency is important more than ever. All of our life savings, as it has been proven, will be worth less while everything costs more. Apparently those in the SEC want to see their family members and neighbors come asking for help or to move in with them when their investments are drained.

Claudia Drucker Berg, Sales Representation, Seattle WA.

Claudia Drucker-Berg, Sales Representative I Washington & Northern Idaho
Momentum Textiles & Wallcovering
206.931.6440 mobile I CBerg@momtex.com IMomentumTextilesAndWalls.com

Momentum is now available on Material Bankand Mercato Place

Claudia Drucker-Berg, Sales Representative I Washington & Northern Idaho
Momentum I B+N
206.931.6440 I cberg@momtex.com I MomentumCo.com

Claudia Elkins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Claudia Elkins Affiliation: Jun. 21, 2026 Claudia Elkins, I'm a Kansas Public Employees Retirement System (KPERS) retiree, and I manage my own individual investment accounts. I'm sick and tired of the rich getting richer through insider market/business knowledge. KEEP THE BUSINESS REPORTING QUARTERLY!!!

Claudia Elkins
4929 SW West Hills Dr
Topeka KS 66606

Claudia Henderson-merhi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Claudia Henderson-merhi Affiliation: Jun. 21, 2026 Why wouldn't you keep transparency quarterly?
We have had enough!

Claudia Henderson-Merhi

Claudia Murdock — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Claudia Murdock Affiliation: Jun. 21, 2026 quarterly reporting helps keep companies, honest and above board. When they only have to report twice a year, they can do all kinds of things in between the reporting periods. I don’t want to lose my portfolio because companies are allowed to only report twice a year.

Sent from my iPhone

Claudia Noe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Claudia Noe Affiliation: Jun. 21, 2026 As an investor for over 40 years (since the age of 16!) and someone that worked as a corporate accountant for a Fortune 500 company, quarterly reporting is important for a business to identify trends and make necessary course corrections. With all of our retirement accounts investing in publicly traded companies, transparency is important to all of us.

This is a cost of doing business and requires companies to be good stewards. The cost savings in the form of headcount reduction and information distribution is not enough to offset the potential mismanagement that can go undetected until the losses become to great to overcome.

Claudia Noe

Clay Stevenson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clay Stevenson Affiliation: Jun. 21, 2026 I thought the major mission of the SEC was consumer protection from fraud..? Why the Hell would you make it easier on would-be fraudsters to delay earnings reports?? Please explain it to me as though I were a 5 year old. This entire proposition smells fishy. 😡 Clay Stevenson

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Clayton Markel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clayton Markel Affiliation: Jun. 21, 2026 Dear SEC.

My name is Clayton Markel. I am a retired firefighter. I have made some small investments that help me enjoy my retirement.

As a common ordinary everyday small-time investor, I'm already far enough out of the loop with a current quarterly reportings. I beg you to please keep the current standard of quarterly reporting, and not reduce it even further.

I do not believe the current quarterly standard is overly onerous. Publicly held corporations have been abiding by it for decades now, and the expense in trouble is already built into the system. There's nothing wrong with it. Please leave it alone and do not cater to the insider trading special interests that wish to reduce it.

As I understand it, the purpose of the securities and exchange commission is to make the game fair for all, especially the everyday investor. Reducing the reporting frequency will greatly, if not immeasurably, favor the market insiders. As I said, this seems to be what the SEC was created to prevent.

I urge you to come down on the side of the common investor and retain the current quarterly reporting periods.

Thank you very much for your time.
Clayton

831 334-9425 (cell)

Clayton Morgan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Clayton Morgan Affiliation: Jun. 21, 2026 I am retired and on a fixed income. It would be sad to see this regulatory change proposal affect my portfolio, which I worked hard to earn. Please keep the current quarterly reporting!

Clif Swinford — Jun 21, 2026
Subject: S7-2026-15 Comments From: Clif Swinford Affiliation: Jun. 21, 2026 John Swinford, retired, and this is how honesty does its job.

Clif Swinford

"Outside of a dog, a book is a man's best friend; inside of a dog, it’s too dark to read." -- Groucho

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Cliff Olson — Jun 21, 2026
Subject: S7-2026-15 From: Cliff Olson Affiliation: Jun. 21, 2026 Don’t create another issue by changing the requirement, we need timely accurate data.

Sent from my iPhone

Clifford Dodds — Jun 21, 2026
Subject: S7-2026-15 From: Clifford Dodds Affiliation: Jun. 21, 2026 Keep Quarterly Reports!!!

Clint Burgess — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clint Burgess Affiliation: Jun. 21, 2026 Information is power, and I want as much information as possible regarding my investments so that I can adjust them accordingly. Keep the current reporting requirements!

Clinton Burgess, Personal Invester

Clinton A Atwater — Jun 21, 2026
Subject: S7-2026-15 Comment From: Clinton A Atwater Affiliation: Jun. 21, 2026 Clint, entrepreneur . It would be dishonest to extend , to much insider fraud already allowed. Do not change the rules

Regards,
Clint Atwater

Clyde Butcher — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Clyde Butcher Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is very very wrong! If I invest in your company I need current information. If you are so unstable that you can't give me the info in a timely way, I will NOT invest in you!

Cm Lade — Jun 21, 2026
Subject: S7-2026-15 From: Cm Lade Affiliation: Jun. 21, 2026 If CEOs expect investment in their companies then they should also provide us with current and transparent reports on the financial health of their company. Quarterly is the least that should be required reporting.

Cody Kossen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cody Kossen Affiliation: Jun. 21, 2026 Do not give corporations more ways to screw us. We work hard for our money.

Colleen Balak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Colleen Balak Affiliation: Jun. 21, 2026 Quarterly reports are necessary to make solid and beneficial decisions in my retirement investments and planning. I oppose changing to semi annual reporting. Thank you.

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colleen cade — Jun 21, 2026
Subject: S7-2026-15 Comments From: colleen cade Affiliation: Jun. 21, 2026 What the hell? Get REAL? I'm tired of GREED AND LIARS. The GREEDY LIARS get away with enough TIME TO DRAW THE LINE! I'm a disabled American and my name is Abbadon517! WE THE PEOPLE SAY NO!!!

Yahoo Mail: Search, Organize, Conquer

Colleen Jasinski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Colleen Jasinski Affiliation: Jun. 21, 2026 Colleen Jasinski
Independent Contractor
New York, NY
This matters to me because as I near retirement age (I'm 58), I am keenly aware of market fluctuations, and I deserve to know how these changes affect my investment savings. Transparency is crucial and quarterly reporting is the best way to not only keep corporations honest but to ensure my IRA is growing at a rate that will be sustainable once I retire. Reverting to a system of reporting that is over 70 years old is unfair to the 21st century investor who relies on this information to make

financial decisions, since our government has decided to use our social security payments freely and without our consent to pay for their own bad budget decisions, and we cannot rely on the availability of these funds. I urge the SEC to keep the current mandatory quarterly reporting in place. Thank you.

Colleen VanOcker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Colleen VanOcker Affiliation: Jun. 21, 2026 This is ripe for fraud and mismanagement which could be kept secret longer. This is just wrong. What is the motive here? To hide MORE wrongdoing? Please do NOT allow this to happen. This only benefits the Uber wealthy, not the average investor. Controls should be tightened, not loosened.
I have an IRA investment that was mismanaged and my investment was never recovered. It was $25 K which may be peanuts to some but not to me. I'm retired. Don't allow this. Must be a Trump idea.

Colleen VanOcker
12432 Aleigha Dr NW
Grand Rapids, mi 49534

Sent from my iPad

Colleen Webster — Jun 21, 2026
Subject: S7-2026-15 Comments From: Colleen Webster Affiliation: Jun. 21, 2026 American consumers need the SEC to maintain transparency with quarterly reporting. American business cannot afford to lose public confidence, which is pretty low right now as it is. I am a retired elder, scared out of my wits at where this country seems to be heading. Please, put the brakes on the oligarchy train that's rushing at us. -Dr. Colleen Webster

Colleen Webster

"...no hay camino,
se hace camino al andar."
- Antonio Machado

Colleen Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I as a small investor need to monitor my assets on a regular basis to manage my account. There are too many events that effect the market and being in the dark could be a disaster.
The average investor needs the transparency of the market with all the political maneuvers that go on.
Please do not put hard working investors in the dark to appease the giant corporations.

Colleen Wood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Colleen Wood Affiliation: Jun. 21, 2026 This has FRAUD written all over it. Do not change these regulations.

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comblago — Jun 21, 2026
Subject: Quarterly Reporting. From: comblago Affiliation: Jun. 21, 2026 Retain quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Comcast — Jun 21, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 21, 2026 Keep the quarterly reporting. I'm sick of insiders trading, while I get screwed

Sent from my iPad

Comcast — Jun 21, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 21, 2026 Oversight is a must and by Competent Auditors along with constantly updated with legitimate APPROVED software for consistency.

Sent from my iPhone

Connie Davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Connie Davis Affiliation: Jun. 21, 2026 Every company should have to pay taxes just like we do. It's time we stop giving special treatment to business and giving some to us

---

Connie Keen — Jun 21, 2026
Subject: S7-2026-15 From: Connie Keen Affiliation: Jun. 21, 2026 Maybe it should be monthly reporting and signatures by CEO's.
These people need to be held accountable.
Sincerely
Connie Keen

Connie Krivicich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Connie Krivicich Affiliation: Jun. 21, 2026 Keep reporting as

usual!!!!!!! Quit trying to change things to be worse. What is wrong with you people?????

Connie Leube — Jun 21, 2026
Subject: S7-2026-15 Comment From: Connie Leube Affiliation: Jun. 21, 2026 That is so wrong!
Connie Leube, Manager Accenture

Connie McSpadden — Jun 21, 2026
Subject: S7-2026-15 From: Connie McSpadden Affiliation: Jun. 21, 2026 What are you planning on hiding? Trying to pull a Trump and bait and switch on us….

Sent from my iPhone

Connie Westendorf — Jun 21, 2026
Subject: S7-2026-15 Comments From: Connie Westendorf Affiliation: Jun. 21, 2026 In my lifetime there has been too much fraud with financial institutions. This keeps them in check. They have the information, so provide it to the investors. Keep it at 4 x's a year for everyone's safety and security.

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connie white — Jun 21, 2026
Subject: S7-2026-15 From: connie white Affiliation: Jun. 21, 2026 Keep the reporting quarterly! I have been amazed at the amount of fraud that has been discovered since President Trump's administration began "following the money" among business people and elected officials. In "ancient America" (fifty years ago), people were expected to have "high moral standards," but that isn't even a consideration in hiring in twenty-first-century America. Decreasing the frequency of reports might save time and money, but it also opens opportunities for dishonest people to hedge on their ethics. Keep the quarterly reports!
Connie White,
Retired Physician Assistant
Wichita, Kansas

Constance Kenney — Jun 21, 2026
Subject: S7-2026-15 Comments From: Constance Kenney Affiliation: Jun. 21, 2026 My answer would be no actually they need to do more than just four times a year even with the quarterly they can still cook books people still lose money look what Trump did to those people with that Bitcoin fraud that he started. Look how many people lost their money and they can't get it back that was their life savings the retirement funds children college funds when are people going to wake up you have nothing you are trying to build so you can have something in your old age in your retirement days but yet and still you keep putting the same people in office that's crooked and committing the fraud they'll get their money back but you won't. So my answer will be no to that the answer for me would be take your money out of all of the investments and see what those big companies be at then let them see how I feel for their stock to drop and them to lose money. So my answer is no keep it as it is and stop making them report instead of every 4 months let him do it every 2 months and let's see how they like that one

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Constance M Gullo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Constance M Gullo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The law has been 4 quarter reporting all these years. Keep it that way ! When it was twice a year , the economy was greatly affected. Not good !

Constance McCord — Jun 21, 2026
Subject: S7-2026-15 From: Constance McCord Affiliation: Jun. 21, 2026 Keep them honest!!!

Sent from my iPad

Constantino Nuzzo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Constantino Nuzzo Affiliation: Jun. 21, 2026 Keep the quarterly reporting. We need more accountability, not less.

Sent from my iPhone

Cora Ellen Luke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cora Ellen Luke Affiliation: Jun. 21, 2026 Things change way too fast in finance already. Keeping it quarterly will help investors by giving them relatively recent information. Change that to every six months??? Who does that benefit?? Not me, that's for sure.

Corena Gardner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Corena Gardner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please Sir's Ma'am's don't blindfold our retailers & public by ending the quarterly reports. These reports help us plan for the future to know what's coming up for all of us! Thank you for your consideration. Major ret Gardner

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Corey Farley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Corey Farley Affiliation: Jun. 21, 2026 In the essence of transparency, quarterly reporting should remain the norm.

Cori Jerviss — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cori Jerviss Affiliation: Jun. 21, 2026 More oversight, not less

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Corinne Jankowski — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Corinne Jankowski Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
this administration believes voters should be kept in the dark on many issues, including their retirement assets. People are entitled to transparency and accountability, esp. where their investments are concerned. Obviously, the damage of someone like Madoff is long forgotten. Investors are entitled to quarterly accountings.

Corrie B — Jun 21, 2026
Subject: S7-2026-15 Comment From: Corrie B Affiliation: Jun. 21, 2026 Why Is My Money Being Kept A Secret?
Only bad news is kept secret. When companies are doing well they shout it from the rooftops.
If working people don't have the security of knowing what is going on with their investments, why make them? Let's just look for other countries with better laws that protect the working people's money better.

Cory McKee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cory McKee Affiliation: Jun. 21, 2026 Cory, data analyst, and quarterly reports are essential for the public to have transparency in the companies we invest in.

Sent from my iPhone

Cosmo Kramer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cosmo Kramer Affiliation: Jun. 21, 2026 Hey SEC:Keep it Quarterly!

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countrytek — Jun 21, 2026
Subject: S7-2026-15 Comment From: countrytek Affiliation: Jun. 21, 2026 We need *MORE* transparency, not less. Keep the quarterly reports available to the public.

Courtney Dewinter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Courtney Dewinter Affiliation: Jun. 21, 2026 YO SEC - If you allow these companies to stop reporting their financials every quarter, you are complicit in hiding financials for troubles companies and screwing over investors. If you do this, you're going to be prosecuted whether you keep working for the SEC, or not.

KC DeWinter
Denver, Colorado

Courtney Thornton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Courtney Thornton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a former SEC attorney, I find this proposal to be VERY dangerous.

Craig Alexander — Jun 21, 2026
Subject: S7-2026-15 Comment From: Craig Alexander Affiliation: Jun. 21, 2026 1/4 reporting for good and accurate stats.

Craig Jablon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Craig Jablon Affiliation: Jun. 21, 2026 I think it’s a horrible idea

Sent from my iPhone

Craig Messinger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Craig Messinger Affiliation: Jun. 21, 2026 There is "NO LOGICAL REASON" THAT THESE COMPANIES COMPANIES CAN NOT OPEN THEIR FINANCIALS QUARTERLY UNLESS THEY ARE BREAKING THE LAW USING OUR PRESIDENT AS AN EXAMPLE! CAN YOU SAY "OLIGARCHY!!!"

Craig Yedinak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Craig Yedinak Affiliation: Jun. 21, 2026 Craig Yedinak. IT consultant. We need more transparency, not less. This is not helping most investors. This is only for big company and big investors who will get the
information anyway.

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craiginnyc — Jun 21, 2026
Subject: S7-2026-15 Comment From: craiginnyc Affiliation: Jun. 21, 2026 I'm Craig Rimby, I'm a retiree living off my investments and Social Security. Quarterly reporting is extremely important to me. Two yardsticks of performance per year are not enough, and corporations and investments need to have the accountability of quarterly reporting.

Cristian Bell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cristian Bell Affiliation: Jun. 21, 2026 My name is Cristian Bell. I am a business owner. Planning for retirement is crucial for me and my family.

For those of us who don’t have a background in financial savvy, having information about our money

gives more peace of mind. Any processes that remove advantages from people like me in terms of leveraging financial tools need to be stopped.

Report quarterly. Don’t hide how my money is working. Don’t keep information gated. Maintain, if not increase accountability.

Sincerely,

Cristian Bell

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cruzn246 — Jun 21, 2026
Subject: S7-2026-15 From: cruzn246 Affiliation: Jun. 21, 2026 C’mon folks. Nothing wrong with quarterly. Keep them on it. Your asking for trouble pulling back

Sent from my iPhone

Crystal Nederman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Nederman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why should we revert to something that was done in the past and that didn't work?!

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crystal stewart — Jun 21, 2026
Subject: S7-2026-15 Comment From: crystal stewart Affiliation: Jun. 21, 2026 We want to keep the quarterly reporting. We can't let them keep silent for months.

Crystal W — Jun 21, 2026
Subject: S7-2026-15 Comment From: Crystal W Affiliation: Jun. 21, 2026 The richest and most powerful people on earth use lack of transparency to further enrich themselves and leave millions of regular people holding the bag. Why would we do the subterfuge for them?

Curtis Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Curtis Johnson Affiliation: Jun. 21, 2026 I oppose reducing public company disclosure requirements from quarterly to semiannual reporting. Investors, employees, retirees, and the public deserve timely access to information about a company’s financial health and risks. Less frequent reporting means less transparency, reduced accountability, and greater potential for important developments to go unnoticed for months. Strong, regular disclosure requirements help maintain confidence in our markets and ensure that all investors—not just insiders and large institutions—have access to current information.
C. Johnson, North Dakota

Curtis Wadle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Curtis Wadle Affiliation: Jun. 21, 2026 Please do not change from quarterly reporting.

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cwalsh148 — Jun 21, 2026
Subject: S7-2026-15 Comments From: cwalsh148 Affiliation: Jun. 21, 2026 C. L. Walsh, retired secretary. I am no expert on this, but I do know this, the more information that is available to people like me is invaluable. I trust my advisor, but, I just really need to see the numbers. Keep my info flowing quarterly. Thank you!

Sent from my Galaxy

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cyd0ne — Jun 21, 2026
Subject: S7-2026-15 From: cyd0ne Affiliation: Jun. 21, 2026 Monthly if high risk business. Minimum is quarterly.

CYNTHIA BARNETT — Jun 21, 2026
Subject: S7-2026-15 Comments From: CYNTHIA BARNETT Affiliation: Jun. 21, 2026 Lack of transparency brings out the worst in people, continue quarterly reports. Without often updated transparency of reports/records company insiders have too many opportunities to raid the investors' accounts leaving them worthless.
Cynthia Barnett
Miamisburg, Ohio

Cynthia Foy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia Foy Affiliation: Jun. 21, 2026 Quarterly Reports are a necessary protection in our fast paced world. Up to date information is fair and necessary for informed decisions.

Cynthia Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cynthia Johnson Affiliation: Jun. 21, 2026 KEEP IT

QUARTERLY!!!!!

Cynthia Jordan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia Jordan Affiliation: Jun. 21, 2026 Keep the rules the same for everyone - quarterly reports promote transparency!

Sent from my iPad

Cynthia Killip — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cynthia Killip Affiliation: Jun. 21, 2026 I am an investor and quarterly reports keep me in the loop of how the company is doing and whether I should continue to invest. Going to a 6 month report is very disadvantageous for the individual investor. Keep the reporting quarterly. Cynthia Killip

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Cynthia Olsen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia Olsen Affiliation: Jun. 21, 2026 This is too important. Keep SEC reports quarterly. This is the work and we are capable. Thank you. Cynthia Olsen MD

Cynthia Peterson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia Peterson Affiliation: Jun. 21, 2026 Keep the quarterly!

Sent from my iPhone

Cynthia Rentschler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Cynthia Rentschler Affiliation: Jun. 21, 2026 Keep the law aside— quarterly reports

Sent from my iPhone

Cynthia Robson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Cynthia Robson Affiliation: Jun. 21, 2026 Cynthia Robson, LICSW
I am horrified to see rampant corruption.
Please keep teporting quarterly!
Deregulation in the business and financial sector paves the way for more.
Ordinary working people, charities and small businesses suffer.

Cynthia Sisk — Jun 21, 2026
Subject: S7-2026-15 From: Cynthia Sisk Affiliation: Jun. 21, 2026 Keep signed quarterly reporting by CEOs…you work for the people not corporations.

"Success is not final, failure is not fatal: it is the courage to continue that counts."
Winston Churchill

Cynthia Sisk, MA, MA OD/LD, BCC

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http://www.LinkedIn.com/in/cynthiasisk

Cynthia VanDeValk — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia VanDeValk Affiliation: Jun. 21, 2026 Stop this.

Sent from my iPhone

Cynthia Vera — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Vera Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop trying to change our consumer protection. I count on these reports for all sorts of investment decisions. This would help corporations commit fraud legally!

Cynthia Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Leave my hard earned money ALONE!

Cynthia Woldridge — Jun 21, 2026
Subject: S7-2026-15 Comments From: Cynthia Woldridge Affiliation: Jun. 21, 2026 We have to stop this travesty!

Yahoo Mail: Search, Organize, Conquer

Cynthia Wood — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Wood Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We do not need a rollback or lessening of watchdog efforts from the SEC. If anything, the current openly cheating environment at our federal levels demands increased oversight. Do not reduce the reportings and filings or lessen the amount of public disclosures currently required. If anything, please increase them. This country by way of economic policies has further widened the pay gap between the common person and CEOs, and they should earn those dollars ethically, honestly, fairly and OPENLY.

D Bennett — Jun 21, 2026
Subject: S7-2026-15 From: D Bennett Affiliation: Jun. 21, 2026 Keep it the way it is, you NEED TO BE TRANSPARENT!!!! This might fly in the bidumbo era, but NOT in the Trump era!!!! OUR EYES ARE WIDE OPEN, TIRED OF BEING LIED TO!!!!!!!!!! Report EVERY QUARTER!!!!!!!

D C — Jun 21, 2026
Subject: S7-2026-15 Comment From: D C Affiliation: Jun. 21, 2026 This would be unfair to individual investors like myself, removing timely access to important data for maintaining my retirement account. It would also erode trust and discourage investment in the stock market.

D.Cole
Houston, TX

D L Anderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: D L Anderson Affiliation: Jun. 21, 2026 My name is Dr. Debra Anderson. I am a licensed psychologist and have been practicing for over 30 years.

I have never in my lifetime seen the amount of destruction that has been attempted and, to some extent realized, in dismantling our democracy. There have been trying times and politicians that have attempted corrupt and illegal things, but the magnitude of corruption going on currently within our government is unprecedented. In my mind, SEC proposing that the people, whose money investors have been entrusted with, should not have access to reports about that money, but twice a year is just another layer of planned secrecy and manipulation of profound import.

In no way should quarterly reports by investment companies be voluntary, they must be mandatory! The safety of our money, our retirements, our future depends upon knowledge and information. Do not attempt to take this knowledge and information away from the people who contribute to these investment accounts!

Respectfully and with concern,

Debra L Anderson PhD

Licensed Psychologist

D Lev — Jun 21, 2026
Subject: S7-2026-15 Comments From: D Lev Affiliation: Jun. 21, 2026 I am writing to express my firm stance regarding the management of my retirement and investments. Having worked consistently from the age of 14 until I was 77, I have earned my retirement through decades of hard work, saving, and strategic planning.

I expect full transparency and accountability regarding these matters. To ensure this, I am requesting the ability to access and review reports at any time.

Thank you for your attention to this requirement.

Regards,

Diana Levi-Mathis

D.A. Douglas — Jun 21, 2026
Subject: S7-2026-15 Comment From: D.A. Douglas Affiliation: Jun. 21, 2026 Regarding our current reporting schedule, I believe that the quarterly reporting has been working just fine. In my opinion, there is no need to change the existing process at this time.

Thank you for your consideration.

Best regards,

D.A. Douglas

D.B. Small Business Owner — Jun 21, 2026
Subject: File No. S7-2026-15 From: D.B. As a small business owner, frequent insight into the fundamentals of my business is vital for making decisions that keep my business running and profitable. It's no different with my investments. As a common-man retail investor I need timely access to information about the companies I invest in. Removing that introduces more opportunity for fraud, stock swings, and puts me at a significant disadvantage when investing. Investors need frequent, accurate corporate transparency and the proposed move to semiannual reporting moves us the wrong direction. Please keep reporting quarterly.

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d.beaujon — Jun 21, 2026
Subject: S7-2026-15 Comments From: d.beaujon Affiliation: Jun. 21, 2026 Just another trumpian

grift to hide malfeasance from auditors!! Corporations shouldn't be able to hide their condition for 6 months leaving investors blind to how their money is doing!!

Sent from Proton Mail for iOS.

Dacia Jorgensen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dacia Jorgensen Affiliation: Jun. 21, 2026 Please continue company reporting quarterly. As a small individual investor, I rely on these quarterly reports to make investing decisions for my family.
Thank you.

Dacia Jorgensen

Sent from my iPhone

Daisy Villa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Daisy Villa Affiliation: Jun. 21, 2026 The people need to know what's going on in the company that they're investing it continue as it is quarterly

Dr.Daisy C Villa

561-601-7357

Dale Biersteker — Jun 21, 2026
Subject: S7-2026-15 From: Dale Biersteker Affiliation: Jun. 21, 2026 Leave the current law in

place. Corporations need the oversight

Dale Decker — Jun 21, 2026

Subject: S7-2026-15 Comment From: Dale Decker Affiliation: Jun. 21, 2026 So the rich get richer and the common man gets nothing. Sounds like corruption and tyranny to me. Didn't we leave England because of over taxation and class warfare? We know how that ended don't we?

Dale Fitz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dale Fitz Affiliation: Jun. 21, 2026 Keep the quarterly reporting requirements.

Sent from my iPhone

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dale hardy — Jun 21, 2026
Subject: S7-2026-15 Comment From: dale hardy Affiliation: Jun. 21, 2026 Keep the quarterly reporting. The benefits of semiannual reporting are far outweighed by the lack of transparency and potential corruption.

Dale Harvey — Jun 21, 2026
Subject: S7-2026-15 From: Dale Harvey Affiliation: Jun. 21, 2026 This is how economic disasters start. A few Rich guys get their Congress people to remove the safeties that history shows work.

Sent from my Galaxy

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dale nelson — Jun 21, 2026
Subject: S7-2026-15 Comment From: dale nelson Affiliation: Jun. 21, 2026 I am adamantly opposed to reduced reporting from corporations which only increases opportunities for corporate malfeasance. But can't say I'm surprised by rules that benefit criminals and fat cats given the criminal in the White House.

Sent from my iPad

Damian Adams — Jun 21, 2026
Subject: S7-2026-15 Comment From: Damian Adams Affiliation: Jun. 21, 2026 Damian Adams Software Engineer
Companies must report if they want public funds to be traded to them. If you want people to buy into your business, it's mandatory you report your business to them frequently

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Dan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dan Affiliation: Jun. 21, 2026 Do not change the quarterly reporting requirements. This can only end badly and will most hurt small investors. Trust and transparency are the bedrock of our free markets. Dan Lange, Managing Director, Corporate Finance

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Dan Ayoob — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dan Ayoob Affiliation: Jun. 21, 2026 On the surface, it doesn't seem like a big deal. However, the rule to sign quarterly is important to investors for a few reasons. One, it holds to account the information contained in the books has been carefully scrutinized. Two, it provides more frequent investor information to go by, when making decisions to consider as part of one's investment strategy.
My own investments, as small as they are, might have been less. Now that I'm almost 65, and ready physically to retire, could I?
Please stay independent of Trump and make the right decision to leave it quarterly.
Thank you.

Sent from my iPhone

Dan B — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dan B Affiliation: Jun. 21, 2026 I am opposed to eliminating quarterly reporting. Timely information is necessary in order to make intelligent decisions. Daniel Burrington, Central Florida.

Dan Bennett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dan Bennett Affiliation: Jun. 21, 2026 This is seriously ****ed up.

Dan Duncan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dan Duncan Affiliation: Jun. 21, 2026 KeeP IT Quarterly !!!

Get BlueMail for Mobile

Dan Elbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dan Elbert Affiliation: Jun. 21, 2026 I find these changes troublesome. It removes the transparency small investors rely on for our retirement savings

decisions and leaves the door open to fraud. The touted savings seem inflated considering they are a part of doing business, and are only geared for the companies with no benefit to the ultimate consumer.

Dan Landry — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dan Landry Affiliation: Jun. 21, 2026 Not only should it stay at least quarterly what I would like to see it monthly so I would know what they're doing with my money.

Thanks,
Daniel Landry, CHFM

Dan McCarn — Jun 21, 2026
Subject: S7-2026-15 From: Dan McCarn Affiliation: Jun. 21, 2026 While I worked at Shell Oil, I had a dozen or more friends in Houston who completely lost their retirement BECAUSE of Enron. Increase surveillance! Make it monthly.

Many of those friends lost 20-25 YEARS of retirement savings.

Dan W McCarn, Geologist
135 DP RD STE 216
Los Alamos, NM 87544 USA
+1-505-430-9742
HatchGreenChile@gmail.com
https://www.linkedin.com/in/dwmccarn
Sent from my iPhone

Dan Ritter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dan Ritter Affiliation: Jun. 21, 2026 No to hidden books, full transparency only.

Dan Stephens — Jun 21, 2026
Subject: S7-2026-15 From: Dan Stephens Affiliation: Jun. 21, 2026 All business look at their books quarterly and monthly do not stop.
Dan Stephens

Dana Drummond — Jun 21, 2026

Subject: S7-2026-15 Comment From: Dana Drummond Affiliation: Jun. 21, 2026 Quarterly reporting needs to remain compulsory for publicly traded companies. There is absolutely no valid reason to cut reporting requirements to semi-annually for these corporations. It does not benefit the vast majority of their shareholders, only those who have an incentive to hide information.

I need to be able to keep on top of my investments and know what is happening with the companies that I have invested in so that I can make informed decisions. These decisions affect my future and retirement.

Cost savings is not a valid reason to cut the requirements. Any company that needs to cut costs so badly that they can't afford transparency is exactly the sort of company that the public needs to know about.

This proposal is not meant to serve the American public, only the those that would have the ability to manipulate the situation to benefit themselves - in other words the "donor" class.

Dana Drummond
Director of Technology

Sent from my iPhone

Dana E. Manarchy — Jun 21, 2026
Subject: S7-2026-15 From: Dana E. Manarchy Affiliation: Jun. 21, 2026 Transparency is necessary!

Sent from my iPhone

Dana E. Manarchy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dana E. Manarchy Affiliation: Jun. 21, 2026 We need quarterly reporting to keep transparency and accountability!

Sent from my iPhone

Dana Greenwood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dana Greenwood Affiliation: Jun. 21, 2026 No shady stuff from you!
Im a retired ICU RN of 46 years. Imagine your Mother working hard, 12 hour
shifts, through epidemics... SARS, HIV, covid, and more. All night, weekends, holidays. Don't put my savings at risk. No shady stuff! I deserve a softer life.
Dana Greenwood RN ret.

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dana jackmowski — Jun 21, 2026
Subject: S7-2026-15 Comment From: dana jackmowski Affiliation: Jun. 21, 2026 Kerp it quarterly!
Dana Jackmowski

Dana Richmond — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dana Richmond Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures of public companies help to keep me informed of what is going on with my investments. 6 months is too long a wait and limits transparency.

Dani Purpero — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dani Purpero Affiliation: Jun. 21, 2026 Everything we have envisioned for our great nation was layed out for generations in the foundation documents—The Constitution, Bill of Rights, etc. Given this unprecedented gift for the ages, our job has always been to follow the rules by holding power accountable through transparency. Any public office is a pillar to this end. Shielding those with money and power, protecting them from accountability, is a violation of this sacred trust. There is no reasonable explanation as to why our SEC would adjust the rules to allow a lack of this transparency of accountability, other than a power grab. If you can't see this, it's obvious you've strayed from these foundational principles. In doing so you are allowing The People's trust in government to be greatly compromised. So tell me, where does your loyalty lie? With power and wealth for a few, or with The People? Know our history. This has always been the invitation to failure and suffering. Our problems seem to always come as a result of deviating from these simple principles. Today it's your turn to example courage in the face of this darkness. SERVE THE PEOPLE.

Thank you

Sent from my iPhone

Daniel D — Jun 21, 2026
Subject: S7-2026-15 Comments From: Daniel D Affiliation: Jun. 21, 2026 Why **** with something that ain't broken

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Daniel Demetzky — Jun 21, 2026
Subject: S7-2026-15 Comments From: Daniel Demetzky Affiliation: Jun. 21, 2026 Let's not go back to the Enron time.

Sent from my iPhone

Daniel Ellis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Daniel Ellis Affiliation: Jun. 21, 2026 The government is trying to break the average American. The Government has become the people's number one enemy. The Government is bought and paid for by big corporations and this is just another piece of the plan. Please help put a stop to it.

Daniel Ellis

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daniel hasbrook — Jun 21, 2026
Subject: S7-2026-15 Comment From: daniel hasbrook Affiliation: Jun. 21, 2026 Keep it like it is !

Sent from my iPhone

Daniel Hoffses — Jun 21, 2026
Subject: File No. S7-2026-15 From: Daniel Hoffses I oppose the proposed rule change to allow publicly traded companies to report on a semi annual rather than quarterly basis. The quarterly cycle reduces the ability to hide performance issues by denying the time needed to effectively conceal problems.

Daniel Keller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Daniel Keller Affiliation: Jun. 21, 2026 Keep it like it is!!!!

Sent from my iPhone

Daniel Martinez — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Daniel Martinez Affiliation: Jun. 21, 2026 Please don’t do this. Public trust has eroded to nearly nothing, and you know this will hurt the American people. I am a military member and I don’t have many ways to increase my wealth this is one of them.

Sent from my iPhone

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daniel r. suddarth — Jun 21, 2026
Subject: S7-2026-15 Comments From: daniel r. suddarth Affiliation: Jun. 21, 2026 Investors expect a quarterly earnings report to track what they have entrusted to.

Daniel Shannon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Daniel Shannon Affiliation: Jun. 21, 2026 My name is Daniel K. Shannon,retired. I am an opponent of permitting companies to only report their financials on a semi annual basis. It is critical that the investing public and their advisors have information as early as possible. In order to make adjustments in their portfolios to secure stability, the quarterly reporting that has been the standard should continue as a proven trend of trusted and true revelation of a company's financial health that investors and advisors have come to rely on.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Daniel Shea — Jun 21, 2026
Subject: S7-2026-15 Comment From: Daniel Shea Affiliation: Jun. 21, 2026 Less reporting = less accountability.
Less reporting = greater opportunity for fraud.

Daniel Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Daniel Smith Affiliation: Jun. 21, 2026 Businesses need to be transparent. You need to keep the quarterly reports. There is NO LEGAL OR MORAL reason to let them off the hook.

Daniel Stimac — Jun 21, 2026
Subject: S7-2026-15 Comments From: Daniel Stimac Affiliation: Jun. 21, 2026 We have always had quarterly reporting. This allows investors the opportunity to catch trends as early as possible. Insiders already have sn unfair advantage (even with a quarterly reporting period) and would have a massive level of advantage if this reporting were to go to six months. It would cause instability in the markets and make rumor and misinformation more credibility on the street. Therefore, I do not want a six month reporting period but want to keep the three month periods.

Sincerely,

Daniel Stinac,
retired and former FDIC Bank Examiner and individual investor.
danstimac@gmail.com
(512) 680-9100
4424 Hyer St, University Park, TX 75205

Danielle Duran Baron — Jun 21, 2026
Subject: S7-2026-15 Comments From: Danielle Duran Baron Affiliation: Jun. 21, 2026 For transparency and accountability, please keep the quarterly reports. Have we not learned anything from the previous financial crises?

Sent from my iPhone

Danielle Edwards — Jun 21, 2026
Subject: S7-2026-15 Comments From: Danielle Edwards Affiliation: Jun. 21, 2026 This is bullshxt and effects every Americans ability to plan for retirement. What is wrong with our government, COME ON!! Knock it OFF ALREADY!

Sent from my iPhone

Danielle Lorenc — Jun 21, 2026
Subject: S7-2026-15 Comments From: Danielle Lorenc Affiliation: Jun. 21, 2026 There's no reason to be hiding how corporations are doing. If corporations want regular citizens to be investing in them, then regular citizens are required to have the same information the company does to make investments. Required. This is not optional. Either capitalism works or it doesn't, the free market needs to be free, not tampered, manipulated and meddled with.

Thank you,
Danielle Lorenc

Danielle Rose — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Rose Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I can't run my business without quarterly information and doubt the US. Government could do so either way- or is that the plan?

Danise Gass — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Danise Gass Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We have enough cloudiness in investing as it is! The reports provide transparency in a society where we feel we can't trust anyone! Hopefully this proposal will be voted down; otherwise, what is being hid?

Danniel Polk — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Danniel Polk Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It wood make a big difference for me and my kids this summer

Danny Grisham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Danny Grisham Affiliation: Jun. 21, 2026 Make it monthly reporting! No exceptions!

Sent from my iPad

Danny patruno — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Danny patruno Affiliation: Jun. 21, 2026 More transparency is needed . We need to keep these people away from our money… everything we have worked very hard to attain these are not entitlements SS Medicare Medicaid we paid into from every paycheck

Sent from my iPhone. dpatboat2@hotmail.com

Dar Cash — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dar Cash Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep companies accountable to the investors. It's the least they can do in exchange for our investment in their companies.
Thank you.
Dar Cash

Darcee Ruble — Jun 21, 2026
Subject: S7-2026-15 Comment From: Darcee Ruble Affiliation: Jun. 21, 2026 Hello

My name is Darcee and I am a MH counselor. This new rule stands to harm all working class citizens since companies no longer provide retirement benefits. All out retirement is in investments and we will be devastated if a company fails for 6 months without us knowing. It’s taking away our right and ability to make informed decisions.

Thank you,

Darcee Ruble

Enjoy your day!
Darcee Ruble

Daren Oeschler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Daren Oeschler Affiliation: Jun. 21, 2026 Please, this rampant corruption threatens America's security and must be stopped !

Daria Schubert — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Daria Schubert Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It's important to me to know how my money is being invested and how the companies I'm investing in use my money. Quarterly disclosures by the SEC important to me as an investor and I need them to make informed decisions. Please do not end this practice. Thank you!

Darin Tennesen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Darin Tennesen Affiliation: Jun. 21, 2026 Retired! I don’t wish to be robbed of my retirement savings and the SEC should protect me, not THEM

Sent from my iPhone

Darla McDonough — Jun 21, 2026
Subject: Proposed Quarterly Reporting Changes From: Darla McDonough Affiliation: Jun. 21, 2026 My husband and I are retired and have a great deal of money invested in the stock market. We need to know as quickly as possible when anything changes with the companies we invest in. While we understand that easing the regulatory burden on businesses is helpful, this is one requirement that should NOT be changed. Please do not let companies hide their financial information--keep the quarterly reporting requirement in tact.

Thank you
Darla McDonough

Sent from AOL on Android

Darlene Ingram — Jun 21, 2026
Subject: S7-2026-15 Comments From: Darlene Ingram Affiliation: Jun. 21, 2026 Why would you want to give companies more chances to commit fraud, unchecked?? What are you thinking???? Darlene Ingram, Statistical, US Census Bureau. Vx

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Darlene Klene — Jun 21, 2026
Subject: S7-2026-15 Comments From: Darlene Klene Affiliation: Jun. 21, 2026 No, continue to enforce these Companies Report Quarterly, just like us Taxpayers. Everyone should play by the same Rules.

Robert & Darlene Klene
American Taxpayers

Darlene Tregaskis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Darlene Tregaskis Affiliation: Jun. 21, 2026 Keep the 3 month SEC reports!!!

Darrel Reed — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Darrel Reed Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Thank you

Darrell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Darrell Affiliation: Jun. 21, 2026 Please DO NOT RETURN

to less frequent reporting. We all are better off with the existing higher level of accountability.

Sent from my iPhone

Darrell Hein — Jun 21, 2026
Subject: S7-2026-15 From: Darrell Hein Affiliation: Jun. 21, 2026 Darrell Hein, retited, Texas. It is important to hold executives responsible and to allow share holders to have frequent strategic updates.

Dave Engebretson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dave Engebretson Affiliation: Jun. 21, 2026 This is one of the more thoughtless ideas I've heard of. So in today's computer age of technology that it's too difficult to disclose quarterly financial reports. I'm not that gullible. I'm investing my life saving in the stock market and the least those companies can do is provide accurate and timely market reporting. If any changes are needed, we should change the requirements to monthly not semiannual reporting.

Dave e

Dave Feldstein — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dave Feldstein Affiliation: Jun. 21, 2026 Stop the insider steal

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Dave Hutton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dave Hutton Affiliation: Jun. 21, 2026 This is corruption on the grandest level. This would cut everyone without direct access to the boardroom out of the stock market. This has to be proposed by a man with an IQ of 73 an sycophants willing to crash America for 99% of Americans

Sent from my iPad

Dave Kerwin — Jun 21, 2026
Subject: S7-2026-15 From: Dave Kerwin Affiliation: Jun. 21, 2026 Quarterly reporting and CEO signing those reports are done because there was corruption in corporate America, i.e. Enron where people lost life savings. Changing it as a reward for political contribution is not a solid policy and will lead to further corruption.

Sent from my iPhone

Dave Lassen — Jun 21, 2026
Subject: S7-2026-15 From: Dave Lassen Affiliation: Jun. 21, 2026 Quarterly reporting is absolutely

necessary to keep these people in check.

Dave Lelinski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dave Lelinski Affiliation: Jun. 21, 2026 This is insanity! Why change something that isn't broken? Especially when the system change you propose was a failure the first time it was used. Why would you propose this now?

Dave Palmer — Jun 21, 2026
Subject: S7-2026-15 From: Dave Palmer Affiliation: Jun. 21, 2026 Quarterly reporting must be the enforced minimum. Anything less leaves a ton of room for more corruption. Big business is already corrupt enough!!

David Palmer
A concerned citizen

Dave Pruett — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dave Pruett Affiliation: Jun. 21, 2026 Information is power, you're trying to take what little power we the investors have and transfer it to the businesses.

This just is not right!

The one huge difference between the US and all of the other major industrial nations is transparency and accountability.

Explain how this is going to help with that.

Explain how this doesn't push the US one step closer to being China where businesses work under a vail secrecy with private deals involving the communist party. Is THAT your goal?

Explain how this helps the American people and the American investor in ANY way!!

History will show how insidious and underhanded this decision was.

Dave Soenen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dave Soenen Affiliation: Jun. 21, 2026 David Soenen, Retired, 565 Newman Trl, Stillwater, MN. We need to maintain visibility of financial results quarterly to assure transparency and routine feedback to both the corporation itself as well as investors. Regular feedback does that. Please keep corporate public disclosure quarterly. Bad idea to change it to any longer time period. Thank you.

Dave Soenen
+1-512-788-6288

Dave Tubergen — Jun 21, 2026
Subject: S7-2026-15 From: Dave Tubergen Affiliation: Jun. 21, 2026 This is unacceptable to me, what this administration is permitting to be done to We the People. Dump Trump and stop his destruction of our laws and government.

Dave Tubergen — Jun 21, 2026
Subject: S7-2026-15 From: Dave Tubergen Affiliation: Jun. 21, 2026 Don't you dare let these overpaid CEOs get away with graft. We need to protect our system of laws, and don't cut back on their share of payments to the federal government. We have a large debt to work with now.

Davi DAGOSTINO — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Davi DAGOSTINO Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
No way to alloew 6 month reporting! Enrom worldcom. I audited this laws were passed.

David Allbaugh — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Allbaugh Affiliation: Jun. 21, 2026 This is asking for trouble. Do not do this.

David Balak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: David Balak Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly filings are VERY important to me as an investor. So much can happen in a quarter to impact a company's outlook. Stretching filings out to six months leaves investors in the dark. Quarterlies keep companies accountable to stockholders. Reputable companies are not burdened by quarterly filings. Quarterlies are great marketing tools.

David Behsman — Jun 21, 2026
Subject: S7-2026-15 From: David Behsman Affiliation: Jun. 21, 2026 What happens when CEO or CFO find false information. In the report. Legally he or they cannot sign but must have them presented within a timetable for event. From this point of view, I would require the quartly reading signing. With a continuity report every six months. This would allow wrongful quartly reports to be corrected. Both tablouids being sent in for Congress to review.
David H Behsman davidbehsman234@gmail.com
Semi-Retired(no S.S.or Medicare) wanting and attempting own business.... Amarillo Texas.
It is simple in today's fast-paced society,large corporation will waste sixty days approx. In getting all locations under one roof. For the Government to acknowledge properly

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David Benson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: David Benson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The proposed rule change is bad for investors. Keep quarterly disclosures, they help me an all other investors make informed decisions.
Thank you,
David

David Benton — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Benton Affiliation: Jun. 21, 2026 I believe it should stay as it is. As a retired and small investor, I rely on some of these reports, and six months is way too long . I don't understand why the SEC is proposing this. They are supposed to be on our side and protect us, not in the companies pockets.

David Benton

David Blassingame — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Blassingame Affiliation: Jun. 21, 2026 Keep the current system.

Kindest regards,

David Blassingame, CVLE

214-502-6000

David Bouvier — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Bouvier Affiliation: Jun. 21, 2026 If you want my money invested in your company you need to report Quarterly!

Sent from my iPhone

David Boyd — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Boyd Affiliation: Jun. 21, 2026 Keep the quarterly reporting standard. Transparency is essential to good investment strategies.

David Carlson — Jun 21, 2026

Subject: S7-2026-15 Comment From: David Carlson Affiliation: Jun. 21, 2026 SEC, KEEP it Quarterly!

David Carpenter — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Carpenter Affiliation: Jun. 21, 2026 David L. Carpenter, E.A.

Keep the quarterly reporting requirements in place. I perform tax planning with numerous clients, and an important facet of that is reviewing investment accounts and reviewing retirement accounts.

Up to date information is important, particularly when deciding the diversification and consolidation of various investment strategies.

Changing this to semi-annual will disadvantage individuals extremely.

Respectfully,

David L. Carpenter, E.A.

Get Outlook for Android

David Chait — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Chait Affiliation: Jun. 21, 2026 More transparency not less. Absolutely do not relax the reporting windows to 6 months. If anything, make it 60 days.

David Crosby — Jun 21, 2026
Subject: S7-2026-15 From: David Crosby Affiliation: Jun. 21, 2026 As an investor, it is imperative to get frequent, accurate, informative data on the companies we invest in. Do not cut this information stream in half. Stay with quarterly Financials!

David Down — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Down Affiliation: Jun. 21, 2026 David Down

It matters. I shouldn’t have to explain this. Look inside yourselves and ask if selling out the American people is worth it. (Of course you’ll think it’s worth it to follow Master’s orders. You’re a small minded and greedy people with nothing but malice in your hearts.)

David Emond — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Emond Affiliation: Jun. 21, 2026 Transparency for investors is critical and allows individuals to have the information necessary to protect and grow their savings. As individual savings continue to be an increasingly important part of retirement planning, this transparency and access to information is vital. Shifting to semiannual would make it harder to trust US stocks, and impact retirement planning. While I recognize the value of allowing businesses to focus on their actual business, transparency actually helps ensure that focus and accountability to shareholders and investors.

David Emond
Manager
U.S.

Sent from my iPhone

David Esse — Jun 21, 2026
Subject: S7-2026-15 From: David Esse Affiliation: Jun. 21, 2026 Please do not change quarterly reporting. Enough shenanigans occur already.
I plead with you - don't do it.
Dave Esse of Austin, MN

David Ferris — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Ferris Affiliation: Jun. 21, 2026 This nonsense is why are country is bankrupt. The people have every right to see what is going on. This is We The People who are the government. Hiding this stuff from us is hiding it from the government and should carry heavy penalties for any Elected Officials who votes for or allows it.

David Filion — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Filion Affiliation: Jun. 21, 2026 Keep quarterly reports

Sent from my iPhone

David Fingal — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: David Fingal Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep quarterly reports!! Corruption lives in the dark.

David Goldstein — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Goldstein Affiliation: Jun. 21, 2026 Quarterly reporting must not be replaced by semiannual. Especially with the present prevalence of criminals in charge of

the us economy, public and private. When this current administration ends, all of its sycophants will need to face the music.

Sent from my iPhone

David Grant — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Grant Affiliation: Jun. 21, 2026 No more fraud, keep it quarter!

Sent from my iPhone

David Green — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Green Affiliation: Jun. 21, 2026 Don't let corporations hide information from shareholders. David Green, retired

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David Hoffman — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Hoffman Affiliation: Jun. 21, 2026 We should be increasing, not decreasing transparency.

David Hoffman

David Howard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: David Howard Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't let companies hide there data. The public needs quarterly reports

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David Humphrey — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Humphrey Affiliation: Jun. 21, 2026 To Whom It May Concern:

Maintaining accountability is still important. Preserve the integrity and maintain quarterly reports. And, don’t think that the public isn’t paying attention. At least some of us are.

Sincerely,

David and Patricia Humphrey
PO Box 1228
41636 S. Fork Drive
Three Rivers, CA 93271

Sent from my iPad

David Jones — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Jones Affiliation: Jun. 21, 2026 Quarterly reports are essential for us investors. Fluid information transmission and transparency is the bedrock of investment trading.

Sent from my iPhone

David Knarr — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Knarr Affiliation: Jun. 21, 2026 Not interested as companies hide too many things, they aren’t going to tell you the truth or the will let you see the mouths business is not doing good to make you feel sorry for them! Kind of like the state done with the lottery they tell you it’s going to be for the schools and then they take their money out and put the lottery money in so the school stealer broke,

Sent from my iPad

David Kubiak — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Kubiak Affiliation: Jun. 21, 2026 David Kubiak, charge RN : transparency matters. Do not pass this rule.

Yahoo Mail: Search, Organize, Conquer

David leitch — Jun 21, 2026
Subject: S7-2026-15 Comment From: David leitch Affiliation: Jun. 21, 2026 Quarterly reporting should be the minimum for companies in this country. Monthly would be between but apparently not practical in our corrupt world. Anything more than three months is for crime only.

Sent from my iPad

David Leon — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Leon Affiliation: Jun. 21, 2026 Are you ****ing insane criminals? Don't do this, it's wrong, and if you do then I will do everything politically possible to destroy you and your copartisans.

David Link — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Link Affiliation: Jun. 21, 2026 Wall Street companies don't need or deserve LESS oversight. And one has to ask... why are they pushing for this?? What are they hiding??

Yahoo Mail: Search, Organize, Conquer

David M — Jun 21, 2026
Subject: S7-2026-15 Comment From: David M Affiliation: Jun. 21, 2026 I have no issues with semi-annual reporting but EVERYONE works off the same rules. Insiders DO NOT get special priviledge. Everyone works off the same information. Bigtime lawsuite coming against the SEC if you create a special class of rules..

David M — Jun 21, 2026
Subject: S7-2026-15 Comments From: David M Affiliation: Jun. 21, 2026 It is the quarterly reports that let us know what companies are doing and what big directions they may be going that we do not want them to go in. Removing that ability will give too much leniency to directions by boards of directors who are no longer taking the feedback from the investors. The reports must remain quarterly.

David Marchman — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Marchman Affiliation: Jun. 21, 2026 David Marchman, HR Executive - retired. I spent 30 years supporting board compensation committees. Quarterly reporting was always a challenge and certainly took time and attention from other tasks. But under no circumstance should quarterly reporting be changed to twice per year. In an era of more information everywhere, it seems wrong to expect investors to go with less data and information. Without the enforced regimen of quarterly reporting, businesses have the ability to move off course with little to no oversight for half of the year. --

David Marchman
davidmarchma@gmail.com

David Martin — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Martin Affiliation: Jun. 21, 2026 Quarterly reporting disfavors the personal investor. Timely information will only be available to insiders

Yahoo Mail: Search, Organize, Conquer

David Martin — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Martin Affiliation: Jun. 21, 2026 Quarterly reporting disfavors the personal investor. Timely information will only be available to insiders - David Martin

Yahoo Mail: Search, Organize, Conquer

David Moran — Jun 21, 2026

Subject: Comment on S7-2026-15 From: David Moran Affiliation: Jun. 21, 2026 Quarterly reporting should be the standard. Ever company produces financials monthly for internal management. Releasing quarterly data should be a minimally obligation to their investor OWNERS…

Thanks & Regards,

David Moran
VP Engineering
Optimax Drilling Solutions
M +1 (281) 380-0139
Dmoran@optimaxdrilling.com

Sent from my iPhone
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David Morgan — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Morgan Affiliation: Jun. 21, 2026 I am retired and have an IRA and a small stock trading account. Quarterly reporting is essential to me in assessing the performance of stocks and in maintaining the value of my investments. Quarterly reporting should not be reduced to semi- annually.
David J. Morgan
Bolivia, NC
Retired

Sent from Dave's iPhone

David Murphy — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Murphy Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!

Get Outlook for iOS

David Nelson — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Nelson Affiliation: Jun. 21, 2026 Really? Isn't corruption bad enough as UDMC Veteran, Independent Constitutional American.

David Parker — Jun 21, 2026

Subject: S7-2026-15 Comments From: David Parker Affiliation: Jun. 21, 2026 This is a bad rule! Every one of these companies has to keep “books” current and use outside auditors. So why is there an issue with public disclosure when the data is available? Shareholders who are large investors get access to everything, small investors need the same access! Do NOT approve this rule!

Get Outlook for iOS

David Prince — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Prince Affiliation: Jun. 21, 2026 Keep it!

Sent from Gmail Mobile

David Pritchard — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Pritchard Affiliation: Jun. 21, 2026 Leave the reporting quarterly

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David Rustebakke — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Rustebakke Affiliation: Jun. 21, 2026 Please continue quarterly earnings reports for publicly traded companies. History shows that more transparency translates into higher valuations. I see no upside to going to twice yearly reporting.

David Rustebakke
Veterinarian
Clarkston, WA

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david savage — Jun 21, 2026
Subject: S7-2026-15 Comment From: david savage Affiliation: Jun. 21, 2026 I wish to convey the significant importance of maintaining quarterly financial reporting. A reduction in the frequency of these disclosures could lead to decreased transparency, thereby impeding shareholders' ability to gain a timely and comprehensive understanding of the company's financial performance and strategic direction. Consistent quarterly updates are essential for informed decision-making, cultivating investor confidence, and ensuring robust accountability to the ownership base.

David Schoeneck Jr — Jun 21, 2026
Subject: Comment on S7-2026-15 From: David Schoeneck Jr Affiliation: Jun. 21, 2026 We the people.....means everyone. Not just the 1%. . Stop that piece of 💩 from screwing the 99% any more than he has.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

David Smith — Jun 21, 2026
Subject: S7-2026-15 From: David Smith Affiliation: Jun. 21, 2026 The only way to keep corporations honest is to hold their feet to the fire. “Doing what’s best for the stockholders “ is simply an excuse to increase their own coffers.

Sent from my iPad

David Tice — Jun 21, 2026
Subject: S7-2026-15 From: David Tice Affiliation: Jun. 21, 2026 No Breaks For Greed-Driven Capitalists.
This Kind Of Diminished Oversight Of CEOs And Othet "Captains Of Industry And Finance Is Why We Have Wealth Inequality In Our Democratic Republic.
I Have Worked Since I Was 12 y.o. And My S.S. Check Is $1500/month. My Wife Works Full Time AndvWr Barely Have Enough To Get By. AND Through Republican Complicity The Thug Pedophile In The White House Is Throwing Billions Of Dollars Away Gunking Up Tge Washington Monument, Trying To Set Up Slush Funds For Cop-Bashing Repeat Offenders, And Accepting Bribes In The Form Of A Flying Resort Hotel AndvOtgetwise Enriching His Cleptomaniac Family Members WHILE SEEKING TO KILL NEEDED PROGRAMS BENEFITING THE ECONOMICALLY DISADVANTAGED WORKING AND MIDDLE CLASS CITIZENS. We, The People, Will Not Rest Until Justice Brought To Bear On The Greed-Driven, Fox News-Watching, Republican Sycophants Of The Corrupt, Evil, STINKING (Literally), Lunatic, Cleptomaniac In The White House And The Greed-Driven Republicans In Tge House And Senate Who Have Enabled Him. DO THE RIGHT THING! Sincerely, David Tice. 625 River Oak Loop. Lawrenceville Georgia. 30044-5657

David Toms — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Toms Affiliation: Jun. 21, 2026 Keep quarterly filings!

Christopher Greene

David Toppin — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Toppin Affiliation: Jun. 21, 2026 Keep transparency with Quarterly Reporting. Technology enables companies to report more frequently and more transparent. No need for change

Sent from my iPhone

David Venable David Venable — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: David Venable David Venable Affiliation: Jun. 21, 2026
To the Securities and Exchange Commission:
Limiting reporting and transparency is a criminal violation of protections for investors. These actions are a signal that my investments are daily becoming less and less safe in the American market. I remember Enron from 2001. I see the constant market manipulation with the Iran war and the SEC doing nothing to stop it. We're not stupid. We don't buy the bull **** that this is a "shift to longterm focus." This is to keep regular investors in the dark while insiders rape and manipulate our retirement funds.

David Warren — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Warren Affiliation: Jun. 21, 2026 David Warren, Director of Computing.
As someone with investments in the stock market, I find this proposal completely backwards. Why should the places that rely on your funding get away with hiding what they are doing for even longer. Reporting every 6 months gives too much opportunity to try to hide waste and fraud. In reality, they should be reporting monthly. Internally they are able to do that, so as public entities, this information should be public as well.

David Warren 206 356-3830

David Williams — Jun 21, 2026
Subject: S7-2026-15 Comment From: David Williams Affiliation: Jun. 21, 2026 Keep the quarterly reporting.

David Wluka — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Wluka Affiliation: Jun. 21, 2026 I am retired and living on my investments. This could be deadly even for conservative investors like me who are trying to maintain their positions. I see no public benefit to this change and urge the SEC to deny it. Thank you.

David Wluka
781-603-7699

David Young — Jun 21, 2026
Subject: S7-2026-15 Comments From: David Young Affiliation: Jun. 21, 2026 Please keep the requirements for quarterly reporting
Thank you
David Young

Davis Hinkle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Davis Hinkle Affiliation: Jun. 21, 2026 SEC, keep stock info quarterly or monthly. The common invester deserves the same information as the larger invester and companies. You descriminate if you are not equal.

DAVY CROCKETT — Jun 21, 2026
Subject: S7-2026-15 Comments From: DAVY CROCKETT Affiliation: Jun. 21, 2026 Yes to keep Quarterly Reports. How ahead of the game do the Insiders need to be?

Dawn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dawn Affiliation: Jun. 21, 2026 No one should be able to hide their financials long enough to practice shady business practices at the public's expense.

Sent from my iPhone

Dawn Anzack — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dawn Anzack Affiliation: Jun. 21, 2026 My name is Dawn Anzack and I am a retired commercial lender.

This idea of less reporting is a sham. Corporate boardroom and officers need to be held accountable. Otherwise corporate America Is playing fast and loose with investor money. We only need to look at Private Equity to see the dangers.

We don't need another Enron

Dawn Drozd None — Jun 21, 2026
Subject: File No. S7-2026-15 From: Dawn Drozd I am vehemently against plans to rollback the current quarterly financial reporting rules established after Enron bilked its investors out of millions of dollars. The change tilts the balance of power between public companies and their shareholders in favor of corporate America. I also understand that it has triggered concern among pension funds and investor advocacy groups, who fear that the changes could deprive them of key information about public companies. Do not weaken public protection.

Dawn Hottinger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dawn Hottinger Affiliation: Jun. 21, 2026 After seeing so much corruption that is overlooked in the Trump Administration, we can't allow more. Rules and regulations are there because people can't and won't follow rules. Keep the check quarterly.

This matters to me because I play by the rules and well-paid CEO's should as well.

Since Trump’s administration is about vengeance I will only sign my first name.
Dawn

Sent from my iPhone

Dawn Imes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Imes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
A lot can happen in 6 months. Investors need timely, up to date information to make good decisions about their investments. LESS transparency means MORE fraud. I THINK we all agree that fraud is a bad thing???!!!!!

Dawn McCoart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dawn McCoart Affiliation: Jun. 21, 2026 Dawn McCoart, public school teacher. Teachers are under paid and have to invest in private retirement funds to supplement future social security funds. It is not okay to create advantages in investing for the wealthy or big corporations that also disadvantages the 99% of us who are already don’t have an inside track to help. Keep Quarterly Reports required for all.

Sent from my iPhone

Dawn Milligan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dawn Milligan Affiliation: Jun. 21, 2026 I, Dawn Milligan, am a finance director looking to retire soon. I rely on quarterly information to make decisions, and longer gaps create an unfair advantage for corporate insiders. Making it "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. In short the savings to companies aren't worth the cost to me.

Dawn Milligan
Prineville, Oregon

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dawn Surridge — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dawn Surridge Affiliation: Jun. 21, 2026 Keep things just as they are!!! No changes

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

Dawn Trygstad — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dawn Trygstad Affiliation: Jun. 21, 2026 My name is Dawn Trygstad. All Americans need access to quarterly financial data to make good investment decisions with our retirement funds!

Quarterly data is not an excessive burden; it's a well-acceoted, time-tested basic accounting principle.

Thank you.

Dawn Whitney — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Whitney Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am writing to express my opposition to Rule S7-2026-15.
Public company reporting on a quarterly basis plays a critical role in maintaining transparency and allowing investors to evaluate performance, risks, and changing financial conditions in a timely manner. These regular disclosures are essential for informed decision-making and help ensure that market participants are not operating with outdated or incomplete information.
Reducing the frequency or limiting access to this type of information would meaningfully weaken transparency standards and place individual investors at a disadvantage. I respectfully urge the Commission to preserve robust disclosure requirements and avoid any changes that would diminish the availability of timely, decision-relevant information.
I also request that further advancement of this proposal be discontinued.
Thank you for the opportunity to provide comment on this matter.
Sincerely,
Dawn Whitney

Dawnasaurus Rex — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dawnasaurus Rex Affiliation: Jun. 21, 2026 This is bullcrap designed for billionaires to continue to destroy the economy by hoarding wealth. The current status quo is not sustainable. You can't eat electric zeroes. ****'s sake already!

Dawn Bryant

Yahoo Mail: Search, Organize, Conquer

Dawson Frisinger — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dawson Frisinger Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please disregard this proposal to eliminate quarterly financial reporting. As an investor, I find great value in the quarterly updates of the companies I invest in. Additionally, this hinders the efficiency of

financial markets by reducing publicly available information. As a result, this reduces investors' availability to allocate capital to the most efficient uses and does not jive with the SEC's mission of improving investor confidence through regulation.

Dean — Jun 21, 2026
Subject: S7-2026-15 From: Dean Affiliation: Jun. 21, 2026 Keep the quarterly reports. If you don't it's an invitation for more corruption. Don't give an inch . Dean Shamblen. I'm on Disability. It matters to me because I hate corruption. Wether it's in business or government. Thank you.

DEAN BLACKWELL — Jun 21, 2026
Subject: S7-2026-15 Comment From: DEAN BLACKWELL Affiliation: Jun. 21, 2026 The quarterly report is important to me. Please keep the public informed

Dean Blackwell

Dean Lillis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dean Lillis Affiliation: Jun. 21, 2026 This is ridiculous, once again everything haned to the Corperate interest. Long live Luigi!

Yahoo Mail: Search, Organize, Conquer

Dean Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dean Miller Affiliation: Jun. 21, 2026 Nothing new about this. Just different words. Big deal. Stock market is for fools and thieves.

Sent from my iPhone

Dean Muders Investor — Jun 21, 2026
Subject: File No. S7-2026-15 From: Dean Muders I strongly disagree with getting rid of the quarterly review. As an individual investor I count on these quarterly reviews to track my investments. I like the transparency.

DEAN SPELLINGS — Jun 21, 2026
Subject: Comment on S7-2026-15 From: DEAN SPELLINGS Affiliation: Jun. 21, 2026 Retain the quarterly reporting system to protect investors! Thank you.
Christina Spellings

Get Outlook for iOS

Deana Frederick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deana Frederick Affiliation: Jun. 21, 2026 Angela Frederick, retired
I'm a small investor but depend on my quarterly reports to manage my portfolio. Twice a year reporting would heavily impact my ability to react to changes in the economy. I need to protect my investments so that my savings are always there for me.

Deane Gerdez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deane Gerdez Affiliation: Jun. 21, 2026 We need more transparency, not less!
At least keep it the way it is. It’s getting harder and harder to trust the Fed, banks, and wall street!!

Sent from my iPhone

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deann boyd — Jun 21, 2026
Subject: S7-2026-15 From: deann boyd Affiliation: Jun. 21, 2026 Deann Boyd
former General Contractor and Owner
Olympia Washington USA
Keep the Quarterly Reports
There is no reason for honest businesses to not continue quarterly reporting. This action is not something US citizens want. If this action proceeds I hope when trump's administration ends anyone who colluded with him against US best interests is tried and punished to the fullest extent of the law. Including boards, cabinets, appointees, staffers and all insiders profiting of this administrations agenda.
Sincerely
Future Litigation Plaintiff
Deann Boyd

DeAnna — Jun 21, 2026
Subject: S7-2026-15 Comment From: DeAnna Affiliation: Jun. 21, 2026 DeAnna M., USPS, it matters because why change it now? Why stop showing what you have already been doing? Make it make sense. Regular people have to expose all kinds of mess. The people with money and resources to hide it need to be transparent at all times.

Deanna Rowser — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deanna Rowser Affiliation: Jun. 21, 2026 So the job of the SEC now is to HELP facilitate fraud and corruption? How does this action encourage investment among those persons who are not insiders; or is that the point?

Deanna Schneider — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deanna Schneider Affiliation: Jun. 21, 2026 The reason for delaying the public filing has no benefit besides keeping the public in the dark. No please don’t do it.

Sent from my iPhone

Deanna Sipe — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deanna Sipe Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
While cutting red tape sounds good in theory, making quarterly reporting optional essentially invites a less transparent, more volatile market. It leaves investors in the dark for six months, delays the discovery of corporate fraud, and creates an uneven playing field where insiders hold all the cards.

the insiders already get away with murder. Let's not make it easier.

Dearta Stirling — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dearta Stirling Affiliation: Jun. 21, 2026 To maintain some control over what's happening with our money we need quarterly reporting . That's our livelihood you're playing with.

Deb Byrd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Deb Byrd Affiliation: Jun. 21, 2026 What the heck are you thinking??? Was this a Trump advisory? Don’t choose this route. It has taken me 57 years of saving to scrape up a small nest egg. I just can’t lose it now. Please reconsider.

Deborah Byrd
Fairhope, AL

Deb Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deb Jones Affiliation: Jun. 21, 2026 This is not right!! Allowing those who have inside knowledge to get their money out and regular investors get left with the losses!! For those of us with smaller investments that count on the market it is patiently unfair. As a small business owner in Virginia I need to be able to get clear information to keep my accounts steady.
Deb Jones
Independent Consultant for Norwex

Deb Lawson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deb Lawson Affiliation: Jun. 21, 2026 Crooks, crooks, CROOKS!!!!!!

Deb Marvin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deb Marvin Affiliation: Jun. 21, 2026 Debra Marvin, Artist and retiree.

The SEC needs to maintain protection of our retirement accounts and the investments we made to cover expenses in our later years. The SEC was created to protect the citizens of the United States and not allow companies a way to hide exploitation.

Sent from my Galaxy

Deb Robertson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Deb Robertson Affiliation: Jun. 21, 2026 Keep the reporting quarterly. We need transparency.
Debra Robertson
10045 Homestead Ln
Carthage, MO 64836

Deb Roundtree — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Deb Roundtree Affiliation: Jun. 21, 2026 No rollbacks! Protect the people whose retirement depends on transparency!

Deb Roundtree

Deb Sterling — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deb Sterling Affiliation: Jun. 21, 2026 This is going to drive the small investors who are counting on their gains to live.. out of the market.please do not allow corporations to hide their bad news from the people who give them the capital to exist...its a larger cesspool of insider trading waiting to bloom

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Deb Thomas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deb Thomas Affiliation: Jun. 21, 2026 My name is Debra Thomas and I am a retired teacher. Please keep quarterly reports. Transparency is always the best practice.

Sent from my iPhone

Debbie — Jun 21, 2026
Subject: S7-2026-15 From: Debbie Affiliation: Jun. 21, 2026 This is our hard earned money you're holding for us to, supposedly, help us to earn more money…….while your/the company is making money off ours.
IN NO WAY DO I TUST THIS NEW NONSENSE OF NOT SENDING US QUARTERLY UPDATES!!!!!!!!!!

Sent from my iPad. "WITH GOD ALL IS POSSIBLE"

Debbie Biere — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debbie Biere Affiliation: Jun. 21, 2026 I think it's important for both sides of the issue to continue quarterly reports.

Debbie Causey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Causey Affiliation: Jun. 21, 2026 This bill should not be passed. Dishonest and unethical. To the Securities and Exchange Commission:

Debbie Coble — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debbie Coble Affiliation: Jun. 21, 2026 The last thing you need to change is quarterly reporting. In the 250 years we've been in existence we've seen a great nation become weak because of politician's who've used the system to get rich. It's time to stop this vote no to changes.

Sent from my iPhone

Debbie Green — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debbie Green Affiliation: Jun. 21, 2026 I need my investments to ensure my old age is going to be financially comfortable. I am speaking for myself and my husband. He's been a farmer his whole life and we've gone without any "extras" to raise up our children. I need our investments to be secure! I need accountability as to what is happening with our investments and I definitely want that accountability on a QUARTERLY basis! Debra Green Farmer's Wife

Sent from my iPhone

Debbie Hashe — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debbie Hashe Affiliation: Jun. 21, 2026 Debbie Hashe of Tennessee, retired administrative assistant This would not be in the best interest of anyone with Investments and should not happen!

Debbie Hoopes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Hoopes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop this change which will make it harder for regular investors to have a chance.

Debbie Maggio — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debbie Maggio Affiliation: Jun. 21, 2026 Retired Chicago Public teacher Deborah Maggio (Park Ridge, IL) is profoundly displeased with savings losses, which she attributes to quarterly reports.

DEBBIE STEBENS — Jun 21, 2026
Subject: S7-2026-15 From: DEBBIE STEBENS Affiliation: Jun. 21, 2026 I'm Debbie Stebens retired general laborer. I believe we all need to be held accountable for our actions, unfortunately not everyone is honorable so we need these requirements to help keep them honest! And especially accountable and must be prosecuted when doing anything illegal!!!

Sent from my iPhone

Debbie Wack — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debbie Wack Affiliation: Jun. 21, 2026 As a private investor in multiple corporations and a person whose entire retirement through my employer is tied into investments and already being managed very poorly, I want to know how MY investments are doing QUARTERLY! This reeks of corruption and fraud. If a company wants investors, they had better be transparent!
Deborah Wack
Educator, parent and soon-to-be retiree

Sent from my iPhone

Debbie White — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debbie White Affiliation: Jun. 21, 2026 Keep it going We need more info not less

Sent from my iPhone

Debby Lundmark — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debby Lundmark Affiliation: Jun. 21, 2026 Keep quarterly reports. Dale Lundmark Fl

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Debby Lundmark — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debby Lundmark Affiliation: Jun. 21, 2026 Keep quarterly reports.

Debby Lundmark — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debby Lundmark Affiliation: Jun. 21, 2026 Keep quarterly reports!!!

Dale Lundmark

Debi Hagan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debi Hagan Affiliation: Jun. 21, 2026 Keep it

Yahoo Mail: Search, Organize, Conquer

Debi Levine — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debi Levine Affiliation: Jun. 21, 2026 I am a retiree who has saved diligently over many years. I watch the stock market carefully in order to preserve what I have saved and I work hard to make it grow. Quarterly earnings are very important to me as they provide information on the health of the companies I invest in. Moving from quarterly to semi annual

reporting would be a distinct disadvantage to me and people like me who don't have much time to recover from any downturns. I urge the SEC to retain the quarterly reporting requirements.
Thank you very much
Deborah Levine
Consultant, retired
Northampton, Massachusetts

Debi Maxwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debi Maxwell Affiliation: Jun. 21, 2026 Quarterly reporting NEEDS to happen, these companies need to show accountability & transparency. Debi Maxwell, small business owner

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Debi McGovern — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debi McGovern Affiliation: Jun. 21, 2026 We the people need quarterly reports to protect us. Without these reports we will not be able to make that suit our needs. There is no need to change it, unless leaving us in the dark is you're goal!

Sent from my iPhone

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debntony — Jun 21, 2026
Subject: Comment on S7-2026-15 From: debntony Affiliation: Jun. 21, 2026 Why are you trying to withhold information about the stocks that investors choose to invest in? Only insiders will have current information! Don't revert back to 1955! Keep the reporting quarterly! Don't you have better things to be looking into?? Anthony Leon, retired, Arizona

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debntony — Jun 21, 2026
Subject: Comment on S7-2026-15 From: debntony Affiliation: Jun. 21, 2026 Why are you trying to withhold information about the stocks that investors choose to invest in? Only insiders will have current information! Don't revert back to 1955! Keep the reporting quarterly! Don't you have better things to be looking into???

Deborah Butler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Butler Affiliation: Jun. 21, 2026 Keep the quarterly reporting. It holds companies accountable.

Deborah Casey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deborah Casey Affiliation: Jun. 21, 2026 Reducing reporting requirements is absolutely wrong. Investors only have the regular reports on which to base their investments, and reducing the number of reports given annually makes investing into the equivalent of a crap shoot. What's more, reduced reporting allows greater opportunity for fiscal malfeasance to

go undetected, and illegal trading to occur. DO NOT reduce the quarterly reporting requirements. That action only benefits the people who are cheating the companies and the investors.

Deborah Cody — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Deborah Cody Affiliation: Jun. 21, 2026 Deborah Cody, Retired Teacher, Rhinebeck, NY. Less transparency is never a good thing. I would like to see the SEC continue Quarterly Reporting as it has been doing since 1970. The middle class is struggling especially since the 2008 housing crisis and the Covid years, as well as Trump's Big Bad Tax Bill which gives tax breaks to the very people who need them least! If it isn't broken, it doesn't need fixing!

Sent from my iPhone

Deborah Cramer — Jun 21, 2026
Subject: S7-2026-15 From: Deborah Cramer Affiliation: Jun. 21, 2026 Keep
those important reports quarterly!

Sent from my iPhone

Deborah DeMasse — Jun 21, 2026
Subject: S7-2026-15 Comments From: Deborah DeMasse Affiliation: Jun. 21, 2026 Keep the quarterly reporting on all SEC transactions per company's balance sheets. I need to keep my limited retirement portfolio and not lose half to underreporting!! We do not need another Enron !

Deborah DeMasse

Deborah Dooling — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Dooling Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
For the sake of my investments, I want more information about my investments not less. Quarterly disclosures help me make better informed decisions about my investments. Please do not make any decisions that will lessen the protections for my investments!
Sincerely,
Deborah Dooling

Deborah Elliston — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Elliston Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please mandate the continuation of quarterly reporting. I strongly object to cutting back 50% of the

annual financial reports of the companies you regulate.

Deborah Feldman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Feldman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor, I would like to be well informed. The more transparency , the more confidence I have in investing in a business.

Dr. D Feldman

Deborah Guzzo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deborah Guzzo Affiliation: Jun. 21, 2026 You have to keep quarterly we need to watch what is happening and make sure to keep in mind and check.

Deborah Guzzo

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deborah harvey — Jun 21, 2026
Subject: S7-2026-15 From: deborah harvey Affiliation: Jun. 21, 2026 every effort for honesty must be made and encouraged!
keep people honest please.
quarterly reporting by officers of companies.

deborah harvey

Deborah Henderson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Henderson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There are enough loopholes in our financial systems to benefit the ultra-wealthy. Please DO NOT create more. PLEASE keep honesty and scrutiny central to the functioning of our businesses for THE BENEFIT OF ALL.
Thank you,
Deborah Henderson

Deborah Kunic — Jun 21, 2026
Subject: S7-2026-15 From: Deborah Kunic Affiliation: Jun. 21, 2026 My name is Deborah Kunic and I am an investor.. Quarterly reporting is extremely important and should not be ignored.

Transparency is key to building, trust and integrity, and without it the temptation for cheating, money, laundering, half truths and lies, and justification of such are much easier to institute.
I do not understand why quarterly reporting would not want to be done, especially as a show of trust for honesty and integrity. I can guarantee you, that if this goes by the wayside, so will honesty and integrity follow shortly.
Don't believe me? Then look at the deplorable state of California. We are the kingpins of fraud and manipulation. At this point, it is so embedded in the state we have become a Third World country.. we cannot allow our financial institutions to follow suit.
DO THE RIGHT THING, KEEP ACCOUNTABILITY, AND TRANSPARENCY BY KEEPING QUARTERLY REPORTING.
Thank you,
Deborah Kunic
California

Deborah McCorkle — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah McCorkle Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My hypocrisy only goes so far.
It is imperative to provide transparency.

Deborah Mcfaddin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deborah Mcfaddin Affiliation: Jun. 21, 2026 Please, PLEASE keep the quarterly reporting. I NEED to know where I stand.

Sent from my iPad

Deborah Paley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Paley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal puts ordinary investors at a disadvantage. This looks like a corrupt scheme to withhold information to allow more manipulation by big investors.

Deborah Post — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Post Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The explosive financial markets we are experiencing are difficult enough to keep track of quarterly statements. The blatant market manipulation by politicians is just one of many issues affecting the monitoring of investments that make quarterly disclosures essential to the everyday investor.
Thank you for allowing me to express my opinion.
Deborah Post

Deborah Robbins — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Deborah Robbins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is imperative for investors to know quarterly to know the financial status of our investments. Without quarterly financials our investments are stake. Please protect our hard earned monies.
Thank you
kind regards
Deborah Robbins

Deborah Sawyer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deborah Sawyer Affiliation: Jun. 21, 2026 We need this kept quarterly to keep these theives from committing fraud.

Sent from my iPhone

Deborah Sitarski — Jun 21, 2026
Subject: S7-2026-15 From: Deborah Sitarski Affiliation: Jun. 21, 2026 Please don't cut reporting in half.

REMEMBER THE ENRON FIASCO!!

Deb

quote from his banned book, NIGHT: "I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented."
—Elie Wiesel, Holocaust Survivor and Nobel Laureate

Deborah Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Deborah Smith Affiliation: Jun. 21, 2026 Get this corrupt government into prison where it belongs

Sent from my iPad

Deborah Thomas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Thomas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am a retail investor and need Quarterly Reporting to make informed decisions. I cannot wait 6 months to have clear, accurate data. Six month reporting opens the door to cover up and fraud. Do not change from the current quarterly reports.

Deborah Thompson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Deborah Thompson Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay in place to keep fraud in check and provide timely updates.
Deborah Thompson, Retired

Sent from my iPhone

Deborah Williams — Jun 21, 2026
Subject: S7-2026-15 From: Deborah Williams Affiliation: Jun. 21, 2026 Please don't discontinue quarterly reporting!

Sent from my iPhone

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deborahmartin27 — Jun 21, 2026
Subject: S7-2026-15 Comment From: deborahmartin27 Affiliation: Jun. 21, 2026 Deborah Martin Retired Ohio County Commissioner. I count on the reporting for knowledge needed to have the necessary income for my retirement. I would be flying blind half of a year and would be unable to intelligently make adjustments.

Sent from my Galaxy

Debra — Jun 21, 2026
Subject: S7-2026-15 Comments From: Debra Affiliation: Jun. 21, 2026 CEOs/companies need to be held accountable on a quarterly basis

Sent from my iPhone

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debra bobier — Jun 21, 2026
Subject: S7-2026-15 Comments From: debra bobier Affiliation: Jun. 21, 2026 Transparency is critical. Continue with quarterly reporting. Deb Bobier, CEO

Yahoo Mail: Search, Organize, Conquer

Debra Broadus — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Broadus Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal is not fair to everyday investors. It reeks of favoritism to the upper echelon. I know you are familiar with the saying "The rich get richer while the poor get poorer." The sad part is the saying is true. Every American should have the opportunity to enrich themselves and their families. You do not want to pay a livable wage. You also do not want to fund any programs to help those who are not capable of making any wages at all. We are not asking for handouts. We are asking for fairness.
Debra Broadus

Debra Caamano — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Caamano Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You need to stop this don't be bought and paid for my the 1% and the most corrupt administration in our history you will have to answer to the American people. Do your job with integrity!!!!

Debra Fleury — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Fleury Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal would be bad for investors because it would take their power to make timely informed decisions away.

Debra Gundersen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debra Gundersen Affiliation: Jun. 21, 2026 My investments are my retirement. I cannot afford to lose a 3rd of them. It is not a large portfolio,.
it would create a hardship in my final years.

Debra Gundersen
Anchorage Alaska

Get Outlook for iOS

Debra Harton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Harton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting should be the minimum. Monthly reporting may be better for the people. Unfortunately, the few bad apples make it difficult for people to receive the information they need to make changes necessary for their own best interests. Reducing the reporting standards to less than quarterly puts people at a disadvantage. They need the information to make informed decisions.

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debra henderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: debra henderson Affiliation: Jun. 21, 2026 Hi there,
I would like to comment on the topic of the SEC potentially changing reporting from quarterly to bi-annual. I have a very modest portfolio and a significant amount of it is in the stock market. It concerns me that by changing the reporting you are reducing TRANSPARENCY. The public should have access to any and all information more than twice per year. Please DO NOT change the quarterly reporting as it will not be helping the general public. In fact, just who would be benefiting from the change? Please continue quarterly reporting so you can maintain trust.
Thank you.

Debra Henderson
Retired teacher

Sent from my iPhone

Debra Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debra Johnson Affiliation: Jun. 21, 2026 keep it! that's it. no change

Debra Johnson

Debra Kaufman — Jun 21, 2026
Subject: S7-2026-15 From: Debra Kaufman Affiliation: Jun. 21, 2026 Quarterly reporting helps keep CEOs accountable. I remember Enron and the housing crash, and with the current Trump administration, the most corrupt in history, we need accountability more than ever. The disparity between the super rich and all of us has never been higher. We must be accountable! DJ Kaufman, North Carolina, Writer and editor

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Debra Kosche — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debra Kosche Affiliation: Jun. 21, 2026 It should remain quarterly. With today's technology reporting quarterly vs every six months should not be a burden. It sounds like more effort to help the rich vs protecting the ordinary investors.

Debra Kosche, ordinary investor.

Debra Neel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Neel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Accuracy in and communication is mandatory and should be continued in order for ALL to have the

same information to form decisions. There is so much corruption today. We need more transparency!

Debra Norman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debra Norman Affiliation: Jun. 21, 2026 Disclosure of course! Otherwise people who are in the loop will become more corrupt and the rest of us are unprotected.

Sent from my iPhone
Debra Norman

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debra schreiber — Jun 21, 2026
Subject: S7-2026-15 Comment From: debra schreiber Affiliation: Jun. 21, 2026 I want SEC to keep the report quarterly.

Debra Taylor — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Debra Taylor Affiliation: Jun. 21, 2026 I want quarterly reporting.

Sent from my iPhone

Debra Thomas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Debra Thomas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
If the Securities and Exchange Commision puts this into effect, I strongly believe we will have another Great Depression. Don't deprive investors of the right to study all the information available on any particular company. Beginning investors especially need all the facts they can get before investing their hard earned money.

Debra Thompson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Debra Thompson Affiliation: Jun. 21, 2026 A bunch of crooks trying to steal even more . . .

Sent from my iPhone

Debrah Wiley-Sloan — Jun 21, 2026
Subject: S7-2026-15 From: Debrah Wiley-Sloan Affiliation: Jun. 21, 2026 Accountability is a primary resposibility for all bosses. Do not change the law--it is needed to keep the lies to a minimum.

Debrah Wiley-Sloan

Debrah Wiley-Sloan — Jun 21, 2026
Subject: S7-2026-15 From: Debrah Wiley-Sloan Affiliation: Jun. 21, 2026 Accountability is a primary resposibility for all bosses. Do not change the law--it is needed to assure keep the lies to a minimum.

DebWS

Dee Kohl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dee Kohl Affiliation: Jun. 21, 2026 Keep it Quarterly. We all know what happens when people and businesses have infrequent accountability.

Dawne Kohl
CPA

Dawne Yarmush

Dee Zand — Jun 21, 2026
Subject: File No. S7-2026-15 From: Dee Zand Do not remove the quarterly reporting requirement. It is vitally important that CEOs continue to be required to sign 4 times per year. The job of the SEC is to protect all investors, large and small, from another ENRON.

Del Steiner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Del Steiner Affiliation: Jun. 21, 2026 Name: Del Steiner
Address: 595 Revolution Ave.
Billings, MT 59105
Email: del.steiner@gmail.com
We enter every earnings report into our accounting system, so we are able to make investment decisions. Semi-annual reports are almost useless when making decisions. We would be forced to TRUST the unseen, unknown, corporate officers to make decisions for us. We like making our own decisions, especially when it involves our retirement. Semi-annual reports are dangerous and almost useless. The reporting requirements should NOT be changed to protect the investing public.

Delbert Schafer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Delbert Schafer Affiliation: Jun. 21, 2026 I support keeping quarterly reports for public companies. As a retiree and investor I need these protections.
Delbert Schafer, reporter, editor, professor

Della Coburn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Della Coburn Affiliation: Jun. 21, 2026 Quarter reporting must stand, to protect shareholders!

Sent from my iPad

Della Davis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Della Davis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a retired person and as a retail investor, I firmly object to changing the SEC rules for reporting to every 6 months. We need transparency before we can understand what we're investing in and also also do not need any more fraud. Please reject the proposal to change reporting to every 6 months.

Della Denny-Abbott — Jun 21, 2026
Subject: S7-2026-15 Comments From: Della Denny-Abbott Affiliation: Jun. 21, 2026 Della Denny-Abbott retired
Transparency is needed. Why are you making it more difficult?

Della Denny-Abbott

850-449-6061

"The purpose of Life is a Life of purpose" Robert Byrne

Demetrice Christmas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Demetrice Christmas Affiliation: Jun. 21, 2026 It doesn't make financial sense to allow a business 6 months before letting investors know the financial stability of the company. It only benefits the business: they'd have the opportunity to keep making money while also preparing to file for bankruptcy if the business is insolvent. This harms investors!!

Signed, Demetrice Davis, Consumer Protection manager

Deni Hunter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Deni Hunter Affiliation: Jun. 21, 2026 Stop embracing the corrupt practices of this horrible administration.

Sent from my iPhone

Denise — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Denise Affiliation: Jun. 21, 2026 Denise Burnette, Customer Service Associate in Finance. Please do not do this. This is a bad idea.

Denise Casey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Denise Casey Affiliation: Jun. 21, 2026 You are asking for more fraud, collusion, skimming. You know that
So why would you even give serious consideration to this proposal ? Fraud will hapoen don't be a party to it.

Denise Columbia — Jun 21, 2026
Subject: S7-2026-15 From: Denise Columbia Affiliation: Jun. 21, 2026 The oligarchy appears to have overridden all of our checks and balances; letting this pass is just one more nail in th
e coffin of democracy. If you must be bootlickers, know that that we the People are watching and taking notes. Eventually enough of us will rise together to take back this nation from the corrupt filthy rich Epstein Class that has Uncle Sam by the throat right now. Do the right thing, I beg of you. We need quarterly reporting.

Best regards,
Denise

Denise J. Columbia
Revenue & Receivables Manager

181 Metro Drive, Suite 290 l San Jose, California 95110
Direct: 408.565.8844 l Cell: 408.340.0179 l Fax: 408.512.1880

Sent from my Verizon, Samsung Galaxy smartphone - please excuse any type-Os

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Denise Crayton — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Denise Crayton Affiliation: Jun. 21, 2026 Quarterly reporting is essential to a healthy economy. Go back to it now, before it's too late. Please!

Sent from my iPhone

Denise Ferland — Jun 21, 2026
Subject: S7-2026-15 Comment From: Denise Ferland Affiliation: Jun. 21, 2026 Six months too long.

Need quarterly reports

Denise Gibson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Denise Gibson Affiliation: Jun. 21, 2026 Marilyn Gibson Retired USPS Texas. As a TSP investor and a regular stock exchange investor I oppose changing reporting to less than quarterly, we need to know how businesses are doing in order to make sound investment devisions.

Sent from my iPhone

Denise Gunnels — Jun 21, 2026
Subject: S7-2026-15 Comments From: Denise Gunnels Affiliation: Jun. 21, 2026 Denise Louise Gunnels, retired LEO. This is absolutely appalling. Quarterly reports MUST remain.

Denise Louise Gunnels

Denise Hardie — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Denise Hardie Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not stop quarterly reporting. That would be a terrible financial disservice to both consumers and investors!!!?
stop cutting accountability to the public

Denise Henry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Denise Henry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
With the amount of fraud being uncovered in our government and other organizations, this is not the right thing to do. We need more transparancy, not less. Quarterly reporting is a must.

Denise Roycewicz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Denise Roycewicz Affiliation: Jun. 21, 2026 Keep reporting to show no cheating!

Sent from my iPhone

Denise Roznowski — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Denise Roznowski Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Hasn't the system always been giving the upper hand to those in finance and financial institutions alike? They put rules in place but those who work amongst people in finance and have inside knowledge as it is will always have the upper hand. Why can't we level the playing field for once. They lobbied against our best interest when the housing market crashed and now there are so many people homeless and the American dream is unobtainable to most. They lobbied to do everything they can think of to keep the businesses keeping the revenue increasing while they pay their employees less and less and the people it really hurts are the ones doing all the work. This is the only opportunity we have too secure our future financially. It would not be fair to remove the clarity and the access to important information to everyone who invested when it's critical upon deciding where your money will be safest and how to invest. When the companies are abiding by different reporting it makes things confusing and hard to predict future outcomes. The market should already be level playing field for all investors small and large.

Denise Tomlinson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Denise Tomlinson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am completely against this change because lack of transparency opens the door to fiscal corruption that harms all investors.

Denise Westbrook — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Denise Westbrook Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not let this change in the SEC rules.I want to see quarterly reporting so I can make decisions as to which company to invest in. Please stop entitling the 1% to become richer and the rest of us. Poorer.

Dennis Healy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dennis Healy Affiliation: Jun. 21, 2026 EVERY 90 DAYS

Dennis Loberger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dennis Loberger Affiliation: Jun. 21, 2026 We cannot afford to forget why we have quarterly reports in the first place. Loosening this standard will virtually guarantee the same type of failure we experienced before. That cost me 40% of my investments

because while not blind, we were blinded. As investors, we have every reason to demand quarterly reports.

Dennis Maduell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dennis Maduell Affiliation: Jun. 21, 2026 From: Dennis Maduell, Investor, There is no reason to stop quarterly reporting because it is import for investors, like me, to make sure companies are wisely spending their money on things that will profit the company and follow the laws.

Dennis Nelson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dennis Nelson Affiliation: Jun. 21, 2026 I believe I may have been frauded. I invested over 16k in the BCGF. It is said to be worth 200+k. I cannot get anyone to respond to my withdraw requests. No one will call me back and I have to block my number to through to anyone and yet the account manager will not respond to me. Please investigate this company. My acct # is: BCGF 11346. Thank you. My phone number is: 760-390-2398.
My name is Dennis Nelson

Dennis Orel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dennis Orel Affiliation: Jun. 21, 2026 I don’t understand why you would give more of an opportunity to lie and deceive. Because you know it’s going to happen. I would guess some high level people are making a lot of money for doing this.

Sent from my iPad

Dennis Tetreault — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dennis Tetreault Affiliation: Jun. 21, 2026 Who is paying off SEC to blind the very people they were created to protect??

This is outrageous!
DenTet
Retired

Sent from my iPhone

Deonne Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deonne Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor I'm asking you not to stop the quarterly reports. Transparency is inportant and keeps honesty and trust. I've seen the housing market collapse, MCI nightmare and each time the people lose the most, life savings. SEC reporting is accountability for publically trading company's.
thank you

Deshanda Dodd — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Deshanda Dodd Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I would like for the company to continue its reporting the way it has been doing so that people that are investors have time to change their allocations as needed to get a better return on their investments. Changing it will cost to much of a risk for investors and will not give enough time to change out allocations to yield a better return!

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designa — Jun 21, 2026
Subject: S7-2026-15 From: designa Affiliation: Jun. 21, 2026 There is enough graft & gift in business. We do not have to make it easier!

Sent from my Galaxy

Deston Lee — Jun 21, 2026
Subject: S7-2026-15 From: Deston Lee Affiliation: Jun. 21, 2026 Quarterly reporting must not be abandoned.. It costs regular citizens more to keep these greedy bums on the street than it does to ****can them. Reporting exposes crooks. Reporting must be regular, often and thourough.

thank you,
Deston Denniston, MS.Ag
retired Direthorough. 501c3

Detra Green — Jun 21, 2026
Subject: S7-2026-15 Comment From: Detra Green Affiliation: Jun. 21, 2026 Do not initiate this policy. It will be a disaster from our economy.

Sent from my iPhone

Devon Linn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Devon Linn Affiliation: Jun. 21, 2026 Stop being ****ing ass holes and screwing over really people! ****ing pieces of ****

Devon Linn — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Devon Linn Affiliation: Jun. 21, 2026 Monthly reports! Companies need to be held accountable. Theyve already killed most of the world

Cheers,

Devon Linn,
Web Development and Design,
www.DevonOnLinn.com

(253) 315-9262

Dewey Orcutt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dewey Orcutt Affiliation: Jun. 21, 2026 Dewey Orcutt retired and I want and need quarterly reporting. Thank you.

Sent from my iPhone

Dia Amond — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dia Amond Affiliation: Jun. 21, 2026 We are all flying blind. No regulation .selling shares in companies that Never made a profit ..Lack of p.e ratio. Beta..etc .Spend and enjoy your money .if you must .buy the whole market. Politicians will force it up .At present its a ridiculously inflated Bubble based on nothing.

Diamond Ritzenthaler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diamond Ritzenthaler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think that there should be transparency as far as what's going on with these companies I would feel uncomfortable investing with a company without knowing the truth about their quarterly reports. seems kind of underhanded.

Diana Beedle — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diana Beedle Affiliation: Jun. 21, 2026 It needs to stay in place.

Diana Bullen — Jun 21, 2026
Subject: File No. S7-2026-15 From: Diana Bullen Reconsider this amendment for the benefit of the individual retail investor. As the concentration of wealth becomes significantly more dramatic in a smaller percentage of the population, this amendment would definitely contribute to this unfortunate division.

Diana Daley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diana Daley Affiliation: Jun. 21, 2026 I am writing to express my complete opposition to Rule S7-2026-15. There is no benefit to the public in changing quarterly reporting to semi-annual and, in fact, it would conceal transparency at a time when more transparency, not less, is needed to combat corruption. This should not be implemented.

Diana Daley
Bradenton, FL

Diana Douglas — Jun 21, 2026
Subject: Media mergers and Enron From: Diana Douglas Affiliation: Jun. 21, 2026 Hello,

Please do not support merger deals that outside the rules and norms that are in place to protect consumers.

Also please do not support shortening CEO disclosure rules. It's not like corporations have suddenly become honorable about bending laws for self enrichment and consumer protections.

Please protect consumers first. Corporations will survive and consumers need more protection not less.

Please stop sucking up to trump. His administration is a wrecking ball.

Sincerely,

Diana Douglas

Diana Haas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diana Haas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help guide me in making decisions regarding my investments. I am not a millionaire. I'm trying my best to make what I do have last longer in the time I have left on this Earth. To remove quarterly disclosures would be very bad for many investors. Kindly reconsider this proposal keeping all investors in mind.
Thank you!

Diana Johnston Cross — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Diana Johnston Cross Affiliation: Jun. 21, 2026 Diana cross
Retired caregiver/ nurse's assistant
We need it report quarterly. We need to know our investments are doing. We may need to make changes so we can live well. And so our families will have a good start in life.

Thank you,
Diana J Cross

Diana Kadash — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diana Kadash Affiliation: Jun. 21, 2026 This proposal would permit fraud upon investors.

Sent from my iPhone

Diana Kemerer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diana Kemerer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting. I look at my reports and I don't want them to disapear.

Diana Kemerer

Diana M. DeBruyn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diana M. DeBruyn Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay. Protection for all. Diana DeBruyn, retired,

Yahoo Mail: Search, Organize, Conquer

Diana Morris — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diana Morris Affiliation: Jun. 21, 2026 It is imperative that quarterly reporting continue. The speed of movement in and complexity of financial markets

command more information be available with complete transparency. If anything, more oversight and more reporting needs to be the norm.

Get Outlook for iOS

Diana Mosca — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diana Mosca Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We are already seeing the worst control of reliable information ever. We we don't need to give those in control of the information more room to manipulate and the rest of us are behind the eight ball. To little to late

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Diana Pallante — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diana Pallante Affiliation: Jun. 21, 2026 Diana, staff accountant,please keep this quarterly. It makes it easier for us little people to stay on track with big corps. If we allow them to go 6 months before a report. Why take us back to the 19020's. Keep it as it is

Sent from my iPhone

DIANA RUIZ — Jun 21, 2026
Subject: Comment on S7-2026-15 From: DIANA RUIZ Affiliation: Jun. 21, 2026 It's essential in this day & age of instant information that reporting financial data is provided frequently. Please do not impede our ability to make decisions about companies that we invest in. More, not less transparency is needed.
Diana Ruiz, retired, Riverside California

Sent from my iPhone

Diana T Artemis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Diana T Artemis Affiliation: Jun. 21, 2026 During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. Correlation isn't destiny, but it is a warning written in the record.

Diana Artemis
Falls Church, VA 22042

Diana Thibodeau — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Diana Thibodeau Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
SUBJECT:My view on Rule S7-2026-15
QUARTERLY reporting has helped many retires people like me make better investment choices when living on a fixed income. History demonstrates that Quarterly Reports benefit investors like me and allows me to analyze my choices more frequently to maximize my investments to adequately supplement my retirement benefits.
Make the right choice now and keep the current standard of QUARTERLY REPORTING!
Thank you

Diane Boone — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Diane Boone Affiliation: Jun. 21, 2026 The job of the SEC is to regulate business to protect the people. Please do your job and maintain quarterly reporting, as there are many examples through history of the people paying the price for corporate greed, but no examples of the opposite!

Diane Boone

Diane Boyle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Boyle Affiliation: Jun. 21, 2026 Quarterly reporting is the transparency we need to protect ours investments in a world where big business already has an advantage over the average investor. This action would put a thumb on the scale for business when people need to be protected. - Diane Boyle, Retired Teacher

Sent from my iPhone

Diane Carter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Carter Affiliation: Jun. 21, 2026 You need to keep the reporting quarterly. Dont leave average citizens in the dark. Diane Carter (retired educator). I have quite a large amount of investments that will be at risk.

Sent from my iPhone

Diane Clayton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Clayton Affiliation: Jun. 21, 2026 Stop protecting the elites...Protect employees. ENRON ENRON ENRON. Doing dumb things over and over is stupid!

Diane Cleary — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diane Cleary Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I manage my own retirement. Please do not put blinders on by taking away the accountability of

private companies by ignoring the need for quarterly reporting. Especially now when finance is under going an AI revolution where checks and balances are more important than ever before.

Diane Dietz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diane Dietz Affiliation: Jun. 21, 2026 Please stop. We the People have had enough. We can barely survive out here already. We dont need to suffer anymore.

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diane doherty — Jun 21, 2026
Subject: S7-2026-15 Comments From: diane doherty Affiliation: Jun. 21, 2026 It has been working so don't change it. Every six months can lead to fraud and deception

Sent from my iPad

Diane Grace — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Grace Affiliation: Jun. 21, 2026 Like many Americans who are retired, I rely on my investments for my living expenses. I need accurate and timely reporting to be able to evaluate my earnings. We need to rely on the SEC to require quarterly reports so we have timely information.

Diane Heslin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Heslin Affiliation: Jun. 21, 2026 Daily reporting or else stop kissing trumps big ass.

Diane Hutchens — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Hutchens Affiliation: Jun. 21, 2026 Just keep the quarterly reports in tact and coming.

Diane Kooser — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diane Kooser Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My husband and I have been retail investors for over 30 years. We rely on quarterly reporting to make decisions about our portfolio. Quarterly reports are a key assessment tool for us. Reducing reporting will blindfold retail investors and has the potential to increase fraud.
Please keep the current reporting schedule.
Diane Kooser

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diane low — Jun 21, 2026
Subject: S7-2026-15 Comments From: diane low Affiliation: Jun. 21, 2026 I fully support quarterly

reporting. It helps me safeguard investments.
N. Diane Low
Jefferson City MO

Diane Major — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diane Major Affiliation: Jun. 21, 2026 Keep it quartly!

Sent from my iPhone

Diane Morse — Jun 21, 2026
Subject: S7-2026-15 From: Diane Morse Affiliation: Jun. 21, 2026 For crying out loud. Why take away their accountability? What are they hiding?

Transparency and keeping this law intact is the only way to go

Diane Morse CEO
A&M BioGlobal LLC
dmorse@ambioglobal.com
+1 949-891-5053 Whatsapp

Diane Nowak — Jun 21, 2026
Subject: S7-2026-15 From: Diane Nowak Affiliation: Jun. 21, 2026 Quarterly reporting works and should be left alone. Stop trying to bend rules for CEOs.

Sent from my iPhone

Diane Pizza — Jun 21, 2026
Subject: S7-2026-15 Comments From: Diane Pizza Affiliation: Jun. 21, 2026 Please keep quartet review- stop the crime and fleecing of the American tax papers!

Sent from my iPhone

Diane Routman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diane Routman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not change the reporting requirements. The investors need transparency and reliable reporting & information.

Diane Schell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Diane Schell Affiliation: Jun. 21, 2026 Keep quarterly report. Fight corruption. Diane Schell. Retired healthcare worker of 45 years. Protect everday people from fraud Keep quarterly reports. Need to remain transparent. DianeSchell.
 Retired lab healthcare worker f or 45 years.

Yahoo Mail: Search, Organize, Conquer

Diane Snyder — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Diane Snyder Affiliation: Jun. 21, 2026 Leave it quarterly!! It works!

Diane Snyder
Retired Business Teacher
Kalamazoo Michigan

Diane Striley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diane Striley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Our economy flourishes in the light, not the dark. Fairness.

Diane Tillio — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Diane Tillio Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Subject: My view on Rule S7-2026-15
We need more disclosure from public companies, not less. I've worked hard to save my money and invest it when I could. I quarterly review my investments, savings and checkbook, and I need accurate, timely information to make decisions to protect my assets and grow wealth. If a bad deal, a scam, or lawsuits, etc., occur without my knowledge, I'm flying blindly.

Diane Zurad — Jun 21, 2026
Subject: S7-2026-15 From: Diane Zurad Affiliation: Jun. 21, 2026 Corruption is rampant in our government, especially throughout the Republican party. Changing back this law will produce more corruption and theft. It’s really quite simple…SEC, stick with the Quarterly Reporting!! It’s made a HUGE difference in corporate ethics and honesty!

Dianne Campbell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dianne Campbell Affiliation: Jun. 21, 2026 Lack of reporting leads to fraud, waste and abuse. President Trump appointed VP J.D. Vance to address this. To not require reporting is counter intuitive to this initiative. The shareholders have a right to reporting.

B. Dianne Campbell

Dianne Ellison — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dianne Ellison Affiliation: Jun. 21, 2026 This bad for America, publicly traded companies must report quarterly to allow shareholders to be informed investors and keep corporations from manipulating their numbers and also engaging in insider trading. Dianne Ellison - Accounting Clerk

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Dianne Gaschler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dianne Gaschler Affiliation: Jun. 21, 2026 Secrecy is anti Democracy!
We need openness to provide for following rules and law and order!
To the Securities and Exchange Commission:

Dianne Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dianne Jones Affiliation: Jun. 21, 2026 If we made it & owe taxes on it, you should still be paid!! That would just be another way of cheating!! I am retired now, but owned my own business & had to pay all of taxes every time they were due!!! Cheryl Dianne Jones

Sent from my iPhone

Dianne Martin — Jun 21, 2026
Subject: S7-2026-15 From: Dianne Martin Affiliation: Jun. 21, 2026 Keep quarterly reports. They're very necessary.

Dianne Menacher — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dianne Menacher Affiliation: Jun. 21, 2026 Transparency is quarterly reports, biannually is not being transparent or integrity. There was a reason that it switched to quarterly filings in the 50’s and that reason still exists today.

Dianne Oswald — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dianne Oswald Affiliation: Jun. 21, 2026 Please leave it quarterly because as we age our responsibility to educate ourselves becomes harder and those quarterly reports help us keep a handle on what is happening today rather than last year alone.

Sent from my iPhone

Dianne Young — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dianne Young Affiliation: Jun. 21, 2026 Why would we want this. Why would this ever be a good idea. They come up with the worst ideas for us to waste time on.

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dicekoiz — Jun 21, 2026
Subject: S7-2026-15 Comment From: dicekoiz Affiliation: Jun. 21, 2026 My name is Shayne Tackett. My job title is stay at home mom. If you change the reporting rules this will only allow the Trump Epstein pedophile Elite to continue stealing valuation from the worker. This inequality can only go on so long before the worker snaps. If you change these reporting requirements you specifically these rules changing will bring us closer to violent revolution because you're making peaceful Revolution impossible. Don't change the rules.

Dick n Donna Schlicting — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dick n Donna Schlicting Affiliation: Jun. 21, 2026 My husband and I would be vulnerable to lose half of our retirement income if reporting is required semiannually instead of quarterly. Look at the numbers for the period when the companies on the US stock market reported semiannually from 1955 to 1970. History does not lie. Why on God’s green earth would you even consider this stupid and inappropriate move? Thank you, Donna Schlicting, Retired

Sent from my iPhone

Dick Terrell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dick Terrell Affiliation: Jun. 21, 2026 Keep it Quarterly; NO reason to change it!

Richard Terrell, Retired

Dima — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dima Affiliation: Jun. 21, 2026 Quarterly reporting is Needed so that investors can have guidance on what companies to buy or avoid. If it was gone, the regular investor can be easily mislead.

Dmitriy A.

Dina Delsman — Jun 21, 2026
Subject: S7-2026-15 From: Dina Delsman Affiliation: Jun. 21, 2026 Quarterly reporting significantly protects the interests of common investors while holding corporations accountable. It was put into place for that reason and needs to continue.
Dina Delsman

Sr Merchandise Planner
Cincinnati, OH

Dina Samfield — Jun 21, 2026
Subject: S7-2026-15 From: Dina Samfield Affiliation: Jun. 21, 2026 Cutting certified filings to twice a year would be for one reason: Half the jail risk for shady CEOs; double the risk for Americans' savings. Please stop the corruption. Stop punishing the majority of the country. Have a conscience. Return to civility and the rule of law.

Sincerely,
Dina Samfield
Educator
Shirley, Massachusetts

Dion Brennan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dion Brennan Affiliation: Jun. 21, 2026 All companies being traded need to report every quarter. If I have to pay quarterly taxes, companies have to report.

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dkfbook@gmail.com — Jun 21, 2026
Subject: S7-2026-15 Comment From: dkfbook@gmail.com Affiliation: Jun. 21, 2026 Leave it ALONE!!

Dave Fowler and John W Sharpe
BASSically Speaking Project
DKFBook1@gmail.com

DL Baker — Jun 21, 2026
Subject: S7-2026-15 Comments From: DL Baker Affiliation: Jun. 21, 2026 Thank you for keeping citizens informed on hidden agendas. Protecting our American rights.
Donna Baker
retired Federal Emergency Management Agency assistant

Blessings and Light...

DL Baker — Jun 21, 2026
Subject: S7-2026-15 Comments From: DL Baker Affiliation: Jun. 21, 2026 Thank you for keeping citizens informed on hidden agendas. Protecting our American rights.

Donna Baker
retired Federal Emergency Management Agency Assistant

DL Ellenburg — Jun 21, 2026
Subject: S7-2026-15 Comments From: DL Ellenburg Affiliation: Jun. 21, 2026 Another scam perpetrated on the American people. We need continued, quarterly accountability.

Sent from my iPhone

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dlssca2 — Jun 21, 2026
Subject: S7-2026-15 Comments From: dlssca2 Affiliation: Jun. 21, 2026 D. Scarbrough, Senior Finance Manager at a payroll company. We work with all kinds of businesses on their payrolls and HR Systems handling everything from recruitment through retirement. We have seen all kinds of financial issues over the years. Financial reporting must remain quarterly to protect the public interest.
Please do the right thing.

Thank you.

Sent from my Galaxy

Dolores Scholl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dolores Scholl Affiliation: Jun. 21, 2026 Dee Scholl, ct technologist. Transparency is a must!

Don Beemblossom — Jun 21, 2026
Subject: S7-2026-15 Comments From: Don Beemblossom Affiliation: Jun. 21, 2026 Keep current information program and let the Americans know what’s going on!! If you - the SEC members don’t

want to do your job of protecting & reporting then we need newer non contaminated individuals.

Sent from my iPhone
Don Beemblossom - Have a blessed day & God Bless!

Don Drum — Jun 21, 2026
Subject: S7-2026-15 Comment From: Don Drum Affiliation: Jun. 21, 2026 The greedy hoarders that operate businesses should report more frequently than they currently do, FORGET giving them longer

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Sent with mail.com Mail app

Don Hammond — Jun 21, 2026
Subject: S7-2026-15 Comments From: Don Hammond Affiliation: Jun. 21, 2026 You need to keep quarterly reports

Sent from my iPhone

Don Hessney — Jun 21, 2026
Subject: S7-2026-15 From: Don Hessney Affiliation: Jun. 21, 2026 quarterly report help prevent insiders from using their insiders knowledge to unjustly enrich themselves. Who gets screwed? Other shareholders!!!!!

Don Maxwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Don Maxwell Affiliation: Jun. 21, 2026 Do not change current regulations.

Sent from my iPhone

Don Murray — Jun 21, 2026
Subject: S7-2026-15 Comment From: Don Murray Affiliation: Jun. 21, 2026 Don Murray, retired from the nuclear power business, I think quarterly reporting is more responsible. There is so much info out there and a plethora of events can transpire in six months. Call it relief for the people, just in case you have forgotten that things aren’t getting any easier and certainly not cheaper for the remainder of us little guys!

3158068909

Don Wilson — Jun 21, 2026
Subject: S7-2026-15 From: Don Wilson Affiliation: Jun. 21, 2026 The securities market and corporate history repeatedly prove that they need more scrutiny. Their pursuit of profits and stock market performance drives them to deceive, distort and swindle whenever they can avoid legal consequences. More oversight is needed.

Sent from my iPhone

Don Zeller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Don Zeller Affiliation: Jun. 21, 2026 Reduction of reporting frequency creates an unfair bias for the institutional investor over the private investor. Continue mandatory quarterly reporting.
Donald J Zeller MD

Dona Mitch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dona Mitch Affiliation: Jun. 21, 2026 Do not go to 6mo reporting. Ripe for fraud. Not good for average consumer.

Dona Robertson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dona Robertson Affiliation: Jun. 21, 2026 Companies don't need "relief". They need to provide integrity to us!
They will not do that without effective regulation.

Sent from my iPad

Dona Shockley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dona Shockley Affiliation: Jun. 21, 2026 Keep quartlerly report is the right thing to do

Sent from my iPhone

Donald — Jun 21, 2026
Subject: S7-2026-15 From: Donald Affiliation: Jun. 21, 2026 Quit trying to allow companies to skip reporting quarterly to benefit them & hide their losses from the public.

Sent from my iPhone

Donald & Pam Mayeaux — Jun 21, 2026
Subject: S7-2026-15 Comments From: Donald & Pam Mayeaux Affiliation: Jun. 21, 2026 Please do what is right for the general population and not cater to the elite billionaires.

Sent from my iPhone

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donald brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: donald brown Affiliation: Jun. 21, 2026 quarterly reporting or no trading during the dark months for that stock.
I am a retired veteran

Donald Brown
sharindon@msn.com

Donald Hamme The Motley Fool Community — Jun 21, 2026
Subject: File No. S7-2026-15 From: Donald Hamme Please do not remove transparency and accountability. Honest and current information should be available to all shareholders. Quarterly reporting should be the minimum.

Donald Lucas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donald Lucas Affiliation: Jun. 21, 2026 Transparency and greater Federal regulation of corporations is what provides stability and serves only to strengthen the worlds faith in investing in America. To do less seems to be unethical
as the entire world relies on America to lead the way as an economic power house and global leader. More reporting, not less, is the intelligent way forward with the rapidly advancing technologies that are currently in development.

Sent from Yahoo Mail on Android

Donald McBride — Jun 21, 2026
Subject: S7-2026-15 From: Donald McBride Affiliation: Jun. 21, 2026 It's human nature to be greedy and public servants are no different as history has shown. Short term efficiency is not more important than this accountability. Keep quarterly forms required.

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donald tuffs — Jun 21, 2026
Subject: S7-2026-15 Comments From: donald tuffs Affiliation: Jun. 21, 2026 Keep the playing field fair.

Sent from my iPad

Donato Lopez — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Donato Lopez Affiliation: Jun. 21, 2026 David,mechanic, Georgia , I like to use the quarterly reporting to gauge weather it's helpful for me to stay in a position long term or not. Taking that away blindfolds me for longer periods where as other people have insider information. Or have data that is available ONLY to them. Potentially letting us buy up something that they have been in for a longer period and the moment we get in they get out. And we LOSE

Doni Marquart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Doni Marquart Affiliation: Jun. 21, 2026 I'm about to sue my "fiduciary" I'm supposed to trust an SEC that's hiding profits (or serious losses). NO. We need more transparency - especially with a con man in our Oval Office!! Cut this out!! This was America. Don't let it become Chumpistan!!

Sent from my iPhone

Donna — Jun 21, 2026
Subject: KEEP QUARTERLY REPORTING! From: Donna Affiliation: Jun. 21, 2026 If we have funds invested in a stocks then we also have a right to quarterly reporting. Anything less is simply BAD INVESTING. Stock holders deserve to know AT LEAST QUARTERLY how the companies we have stock in are doing so we can make educated financial decisions. It also allows companies to be less than transparent over longer periods of time
Unless of course this is just one more way to make it easier for insider trading and other unethical practices. We have enough of that in the whitehouse we don't need it in the SEC too.
KEEP QUARTERLY REPORTING!!!!
--

Donna Hills
"Happiness comes from the freedom and capability to dream a life into reality."
~ Justin Alexander~

Donna — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donna Affiliation: Jun. 21, 2026 Donna Lewis retired. I need to see my investment every day. With this economy changing so much. I need to know when to move things around

Sent from my iPhone

Donna Ashmore — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Donna Ashmore Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports keep me informed and help me make better decisions on my investments.

Donna Boddy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Donna Boddy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a middle class earner & taxpayer, I've been very fortunate to watch my savings & investments grow to provide me security for my now retired years. We are also invested in pension programs which need to be watched carefully with quarterly disclosures & are subject to fraudulent practices if not overseen by the SEC on a regular basis. For those of us who saved and invested by making sacrifices for our future and that of our grandchildren we plead that you keep quarterly disclosure requirements intact. Please protect the interests of the middle class to gain wealth.

Donna Brown — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Donna Brown Affiliation: Jun. 21, 2026 Donna Brown retired hairdresser, widow of retired Army Vietnam veteran. I live in Alaska where the cost of living is high. The remainder of my life would become very difficult if I were to lose 1/3 of my investments. Please consider carefully what you do. Thank you for listening.

Sent from my iPhone

Donna Carter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Donna Carter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We have worked hard all of lives and need to be secure that our investments are secure and the SEC is being controlled and supervised for their actions,
I don't want any more stealing, uncontrolled, manipulation or unsupervised action with the people's money.

Donna Crabtree — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donna Crabtree Affiliation: Jun. 21, 2026 Donna Crabtree, PhD
Associate Project Director

Relaxing these rules represents yet another way for the 1% to further enrich themselves and avoid accountability. Do not enable yet another pathway to the oligarchy our government is becoming.

Donna Crabtree, PhD
(270) 978-1102 (cell)

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donna craig — Jun 21, 2026
Subject: S7-2026-15 Comment From: donna craig Affiliation: Jun. 21, 2026 How dare you. The reporting should and will continue. Your earnings are based on all of us one way or another.

Sent from my iPhone

Donna Diziki — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Donna Diziki Affiliation: Jun. 21, 2026 Hello. I am a retired physician living in Pennsylvania who has consistently saved money over the years. It was not a lot of money, but it was saved in good and bad times. I have weathered the storms over the years and have been thankful for financial advisers who watch the markets and are knowledgeable. Keeping the quarterly reporting will keep information current and allow for small changes in a timely manner that hopefully will avoid large losses. Please do not change to semi-annual reporting and risk my retirement money.
Donna Diziki

Sent from my iPhone

Donna Dunn — Jun 21, 2026
Subject: S7-2026-15 From: Donna Dunn Affiliation: Jun. 21, 2026 Donna Dunn. Retired nurse. Massachusetts. It keeps the companies honest. Too many companies are run by people that feel no accountability to there shareholders and the public. The shareholders lose while they still get rich.

Sent from my iPhone

Donna Giddens — Jun 21, 2026
Subject: S7-2026-15 From: Donna Giddens Affiliation: Jun. 21, 2026 I want my reports co tinued on at least a quarterly basis.

Donna Hayden — Jun 21, 2026
Subject: S7-2026-15 From: Donna Hayden Affiliation: Jun. 21, 2026 Keep quarterly reports & CEO signing & taking responsibility for the truthfulness of it we don't need a another Enrod

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Donna Headen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Donna Headen Affiliation: Jun. 21, 2026 Keep it quartly.

Donna Hollin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donna Hollin Affiliation: Jun. 21, 2026 What do you want? Another Enron? Stop trying to end accountability. That is how companies, corporations and unfortunately a few monopolies are able to lie and cheat. The laws are for everyone. Make them accountable.

Donna Hunter — Jun 21, 2026
Subject: S7-2026-15 From: Donna Hunter Affiliation: Jun. 21, 2026 The elites of the world are completely out of control. Everything is about showing profit anyway that you can get it. We need to keep some sort of check on these evil monsters.

Donna Jackson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Donna Jackson Affiliation: Jun. 21, 2026 We want quarterly reporting. Let's not continue to allow these companies to cheat.

Sent from Donna

Donna Lee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Donna Lee Affiliation: Jun. 21, 2026 This action makes it harder for investors. We are worried about graft! I am concerned about the amount of influence out of the corporate world anyway, even if I am an investor. I do not support this action.
Donna Lee
Investor with Meridian Wealth Management, Tucson, AZ

Donna Mercado — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Donna Mercado Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is a slap in the face to investors. I actually follow this stuff, and it helps me know how the companies that i'm invested in are doing.
What is your purpose in eliminating reporting? It's simply to blind the public further to your true intentions. It's another way to eliminate accountability and increase corporate greed in this corrupt

administration

Donna Noble — Jun 21, 2026
Subject: S7-2026-15 Comments From: Donna Noble Affiliation: Jun. 21, 2026 Demand Quarterly reporting. Individuals are required But big business don't Hows that equality??

Sent from my iPhone

Donna Strzeszynski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Donna Strzeszynski Affiliation: Jun. 21, 2026 We should be working toward more transparency not less. It has been proven that in services the consumer better when reporting is done quarterly. We need to learn from our past mistakes and not repeat them.

Sent from my iPhone

Donnie Pickett — Jun 21, 2026
Subject: S7-2026-15 From: Donnie Pickett Affiliation: Jun. 21, 2026 Keep public company reporting quarterly. Investors deserve to have quarterly information.

_____
Donnie Pickett
Pickett.Donnie@gmail.com
2181 Noble Road
Raleigh, NC
Cell: 704-344-5176

Doreen Cleveland — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Doreen Cleveland Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Investors rely on the quarterly reports to make informed decisions. Changing the reporting to biannual may result in substantial losses to investors. Today's economy requires us all to be diligent in our financial decisions.

Dorinda DeGroff — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dorinda DeGroff Affiliation: Jun. 21, 2026 This reporting was changed to quarterly to keep companies accountable...Do Not Change .... stay accountable to the public

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Dorinne Tal — Jun 21, 2026

Subject: S7-2026-15 Comments From: Dorinne Tal Affiliation: Jun. 21, 2026 Hard no

Sent from my iPhone

Doris Adebanjo — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Doris Adebanjo Affiliation: Jun. 21, 2026 To SEC:

Quarterly reporting by companies should remain the law. Reporting on how a company is doing should not be secreted from public view especially when the company is a publicly traded company. Where the public that is unaware of a company's progress or non-progress only someone who is working inside the company would be reaping benefits, because they could know if a company is doing poorly or well. Insiders could protect their interests by making decisions to pull investments or invest more if company is doing well and enrich their pocketbooks while non- insiders are left holding the bag when companies falter!
This type of regression to 1955 rules would be a theft of public funds and trust. It should be illegal to suggest such a thing and should never be allowed.

Thank you!
Doris Adebanjo

Doris Cohan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Doris Cohan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Public has a right to know!

Doris Leach — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Doris Leach Affiliation: Jun. 21, 2026 Doris Leach
Retired
Sturgeon Lake MN

I am a retired widow who depends on our investments to remain independent. Keeping watch on investments on a quarterly basis allows me to know where my financial situation is and to be able to make adequate changes quickly.

Sent from my iPhone

Doris Van Allen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Doris Van Allen Affiliation: Jun. 21, 2026 Doris Van Allen. As an average investor current information is important. In our current environment this change looks like an in for fraud and manipulation If things are working don't change it

Sent from my iPhone

Dorothea Scott — Jun 21, 2026
Subject: S7-2026-15 From: Dorothea Scott Affiliation: Jun. 21, 2026 Enron Fallout

Do NOT reduce the current reporting mandate. To do so would be beyond irresponsible. We're sick and tired of being stolen from. Sick to death of being told our wellbeing and 'affordability' range don't matter, as long as those who know how to manipulate our disgraceful financial system flat out steal moneys the average American is desperate for. We're barely surviving while amoral millionaires and billionaires literally rape our incomes, to support disgustingly over-lavish, fantasy lifestyles.

The GOP has systematically gutted the ability of average wage-earners, let alone retirees living on Social Security and/or pensions that were once able to supplement wholly inadequate Social Security payments — which now cover less than three tanks of gas. Not even one week's worth of groceries.

I'm absolutely disgusted to think that Enron-emulating businesses, among others, could be re-enabled to take more food from our increasingly thin tables, or the heat and air conditioning literally required to live.

NO, NO, NO! Hell no!!

NO.

Sent from my iPad

Dorothy Baumer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dorothy Baumer Affiliation: Jun. 21, 2026 Quarterly reporting allows for more transparency and the ability to make more informed decisions. Many of us are dependent on our stocks in retirement and the ability to make sound decisions that keep our lives on track. Please keep reporting at quarterly. Sincerely,
Dorothy Baumer
Placitas, New Mexico USA

Dorothy Caylor-Griffiths — Jun 21, 2026
Subject: S7-2026-15 Comments From: Dorothy Caylor-Griffiths Affiliation: Jun. 21, 2026 Quarterly reports are essential! Keep them.

- Dorothy Caylor-Griffiths

Dorothy Greenough — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Greenough Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I would really like to say it would be ok to extend the timeline for reports. However, todays world is all about me. People do not want to be accountable for their actions. Accountability is needed desperately for all actions, business or personal. So, I feel we need to maintain current rules for accountiblity.

Dorothy Hatfield — Jun 21, 2026
Subject: S7-2026-15 From: Dorothy Hatfield Affiliation: Jun. 21, 2026 What is the matter with you?

Who is it you are supposed to serve?

Hint: It is not the corporations.

Here is what comes from your own website (BTW MacAfee says taking your survey is suspicious and could compromise my computer - nice job- not!):
"Mission
At the Securities and Exchange Commission (SEC), we work together to make a positive impact on the U.S. economy, our capital markets, and people's lives.

Since our founding in 1934 at the height of the Great Depression, we have stayed true to our mission of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation.

Our mission requires tireless commitment and unique expertise from our staff of dedicated public servants who care deeply about protecting the investing public and others who rely on our markets to secure their financial futures."

How does requiring less of the corporations serve investors?

I know 1934 is a long time ago and so your memories may have faded but - DO YOUR JOB!!

Stay true to the mission before we experience another Great Depression. How much more economic pain do the American people need to endure? Food pantries are showing an uptake of people in need of food assistance. Or maybe you have taken on a new role to protect the corporations (since apparently they are people too?).

D. Hatfield, retired, 91360

Dorothy Heckman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dorothy Heckman Affiliation: Jun. 21, 2026 Do not go backwards. Keep reporting to every 3 months or less. Protect my savings.
Dottie Heckman Retired teacher

Sent from my iPhone

Dotti Sniff — Jun 21, 2026
Subject: S7-2026-15 From: Dotti Sniff Affiliation: Jun. 21, 2026 Keep the quarterly reporting. We need some accountability!

Dotty Rice — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dotty Rice Affiliation: Jun. 21, 2026 I want my reports quarterly and on paper. We're paying for this service anyway. I want to know how my things are doing myself.

Doug Wachendorf — Jun 21, 2026
Subject: S7-2026-15 Comment From: Doug Wachendorf Affiliation: Jun. 21, 2026 Keep it 💯 👌

Doug Watson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Doug Watson Affiliation: Jun. 21, 2026 Keep reporting requirements the same

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DOUG WEAVER — Jun 21, 2026
Subject: S7-2026-15 Comment From: DOUG WEAVER Affiliation: Jun. 21, 2026 Quarterly reporting provides minimal transparency to owner, stockholders, if anything with advancements that AI provides we should go to monthly. Why should insiders be the only ones who know what is going on for six months at a time. That is a recipe to rip off individual investors

Sent from my iPhone

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douglas hunkins — Jun 21, 2026
Subject: S7-2026-15 Comment From: douglas hunkins Affiliation: Jun. 21, 2026 I wondered how you could make citizens distrust big buisness more. very creative. why bother making corporations report at all?

Douglas J Teece — Jun 21, 2026
Subject: S7-2026-15 Comment From: Douglas J Teece Affiliation: Jun. 21, 2026 Sorry! Your responsibility to report quarterly is an ongoing obligation you don't get to shrug off. As a retired investor I need to know the SEC is doing 'everything' it can to inform, communicate and provide significant tools that help me make smart investments. You don't get to reduce your responsibilities and that's that. Your work and purpose is to communicate to the investors and don't even consider something less which is exactly what you're trying to do. It's outrageous!

Sincerely yours,

Douglas J Teece,
Saint Peters Missouri.

Douglas Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Douglas Johnson Affiliation: Jun. 21, 2026 In a time of great distrust of the systems of America, and especially of the Epstein class, reducing corporate reporting by half will be a major addition to that distrust.

As a retiree managing my retirement portfolio, trusting the corporations that make up my portfolio, and their associated regulatory agencies, is critical. Reporting must remain quarterly to maintain that trust.

Douglas F. Johnson, Ph. D.
Associate Director
University of Florida Academic Technology (Retired)

Peace,

Doug

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Douglas F. Johnson, Ph.D., Ed.S., M.Div, B.A.

Douglas Putnam — Jun 21, 2026
Subject: S7-2026-15 Comments From: Douglas Putnam Affiliation: Jun. 21, 2026 Keep the report a quarterly time report.

Douglas Robey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Douglas Robey Affiliation: Jun. 21, 2026 No! Everything should remain aboveboard!

Sent from my iPad

Dr. Lacey Berumen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dr. Lacey Berumen Affiliation: Jun. 21, 2026 I deserve to know what's happening with my investments. Don't change the policy. THIS IS Bad for America.

Lacey Berumen

The information in this e-mail and any attachment may contain protected health information as defined by HIPAA, state and federal confidentiality rules (42CFR Part2). It is intended only for the use of the individual(s) or entity named above. The federal rules prohibit you from making any further disclosure of this information unless otherwise permitted by law. If you are not the intended

recipient, you are hereby notified that any disclosure, copying, distribution or the taking of any action in reliance on the contents of this electronic information is strictly prohibited. If you have received this information in error, please contact the sender immediately and delete the original.

Dr. Margaret stumpp CIO Emeritus, QMA.. — Jun 21, 2026
Subject: File No. S7-2026-15 From: Dr. Margaret stumpp I am a PhD economist and was Chief Investment Officer, overseeing a large institutional team that managed over $100 billion. To meet fiduciary responsibilities, we relied on regular, audited and attested financial statements. Any less reliable/frequent data would have detracted from market efficiency and teduced investment performance.

Dreama Luber — Jun 21, 2026
Subject: S7-2026-15 Comment From: Dreama Luber Affiliation: Jun. 21, 2026 I want to know quarterly what is going on with my money and accounts. Mrs. Luber

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Drew — Jun 21, 2026
Subject: S7-2026-15 From: Drew Affiliation: Jun. 21, 2026 Keep accountability for the good of society I am highly active in my district and will be focused on the record of officials like you.

DrTina — Jun 21, 2026
Subject: S7-2026-15 Comment From: DrTina Affiliation: Jun. 21, 2026 HELL NO!!!

Sent from my iPhone

DSMITHRI9788 — Jun 21, 2026
Subject: S7-2026-15 Comments From: DSMITHRI9788 Affiliation: Jun. 21, 2026 Keep quarterly

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Dylan Reed — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Dylan Reed Affiliation: Jun. 21, 2026 Less transparency always leads to inappropriate investments and business decisions. If you have nothing to hide, keep quarterly earnings reports. It's the best thing for the entire market

Wishing you the absolute best in life and work,
Dylan Reed

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dynda post — Jun 21, 2026
Subject: S7-2026-15 From: dynda post Affiliation: Jun. 21, 2026 This system is fragile enough without reducing accountability. You cannot fix this after it is done and so many people depend upon the system being ethical without any way to check up. That is your job SEC so do it.
Hon. Dynda Post, retired District Judge, Oklahoma

E Gibson — Jun 21, 2026
Subject: S7-2026-15 Comments From: E Gibson Affiliation: Jun. 21, 2026 I believe this proposed change is part of a slippery slope, a deliberate attempt to weaken laws regulating major companies that have an outsized effect on individual consumers. We need this transparency to ensure consumers and investors are able to make informed decisions. Semi-annual reports are too far apart to keep consumers and various agencies abreast of what's happening within a given company and within a given industry as a whole.
Respectfully,
Kimberly Pickens

Get Outlook for iOS

E perlegas — Jun 21, 2026
Subject: S7-2026-15 Comment From: E perlegas Affiliation: Jun. 21, 2026 Why in the world can't companies report every 3 months? Why not EVERY month?

E Thomas — Jun 21, 2026
Subject: S7-2026-15 Comment From: E Thomas Affiliation: Jun. 21, 2026 I have a right to know what the company I invest in is doing on a quarterly basis.

Elizabeth Thomas

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ea franz — Jun 21, 2026
Subject: S7-2026-15 Comments From: ea franz Affiliation: Jun. 21, 2026 There is absolutely no reason for anyone to support this. Please be forward thinking and block this.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Earl Coombs — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Earl Coombs Affiliation: Jun. 21, 2026 Please do not

change back to semi-annual reporting Earl Coombs

Earleen Vallandingham — Jun 21, 2026
Subject: S7-2026-15 Comments From: Earleen Vallandingham Affiliation: Jun. 21, 2026 Keep it like it is

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EbWireman — Jun 21, 2026
Subject: S7-2026-15 Comments From: EbWireman Affiliation: Jun. 21, 2026 My name is Eleanor Wireman, I am a civil servant who protects water from non-point pollution. My investments are diverse and sit with several fund managers. But my state pension is my biggest safety net for my future. I think quarterly reporting is critical so that shareholders can keep track of investments. I also think ALL companies should be required to report on ESG.

Despite the head-in-the-sand idiocy of the GOP, climate impacts and external costs already hurt our economy. I don't want to invest in a company whose management and board are too stupid to plan for possible damage to their manufacturing center, or anticipate possible delays in their supply chain because of severe weather, floods, or fires.

The rich can afford to lose more than civil servants and regular workers.

Keep quarterly reports so people can watch for concerning trends and instability in the markets.

Ginger Wireman, Richland WA
509-528-9377

Ed Auger — Jun 21, 2026
Subject: S7-2026-15 From: Ed Auger Affiliation: Jun. 21, 2026 usual bull ****. Money begets money at the expense of the American taxpayer/investor.

Ed Rosenow — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ed Rosenow Affiliation: Jun. 21, 2026 Please keep public reporting on a quarterly basis. It makes companies more informed to their investors and I feel as an investor this is very important.
Thank you

Edith Escobar — Jun 21, 2026
Subject: S7-2026-15 Comments From: Edith Escobar Affiliation: Jun. 21, 2026 Leave it the way it is!

Sent from my iPhone

Edith Matthews — Jun 21, 2026
Subject: S7-2026-15 Comment From: Edith Matthews Affiliation: Jun. 21, 2026 Keep quarterly reports the public has a right to know!!!

Sent from my iPhone

Edma Diller — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Edma Diller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposed rule does not keep transparency at the forefront for publicly traded companies. It may benefit a few while potentially hurting many investors. Please reject this proposal. Thank you

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Edvin Angol — Jun 21, 2026
Subject: S7-2026-15 From: Edvin Angol Affiliation: Jun. 21, 2026 Ruth Gonzalez
Administrative Assistant-Texas

Many people suffered great losses when CEO's were not required to this with such frequency. Keep CEO reporting quarterly to continue to holding them accountable. This is good for the company, the public, and the economy.

Edward Beltran — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Edward Beltran Affiliation: Jun. 21, 2026 Quarterly is the minimum acceptable reporting or else acting blindly to investments.

Edward Drayton — Jun 21, 2026
Subject: S7-2026-15 From: Edward Drayton Affiliation: Jun. 21, 2026 What is fair has been decided and is law. What the snake oil salesmen want is to operate behind a curtain. And that is making America great again?

Edward Falzone — Jun 21, 2026
Subject: S7-2026-15 From: Edward Falzone Affiliation: Jun. 21, 2026 SHOW YOU AREN'T CORRUPT AS **** AND DO IT QUARTERLY !!!!

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edward gore — Jun 21, 2026
Subject: Comment on S7-2026-15 From: edward gore Affiliation: Jun. 21, 2026 We should just let Donald take all of our assets.? What a great country we live in under Trump. This administration is a cartel. It's great that our president is so out of touch. Stupidity
is his super power. Rape man Don. Just another unethical BATMAN. Elon is his ROBIN. Plot twist. Robin is rich and BATMAN is a thief. Kids eat your cereal and suck up the milk. Nothing to see here.

The cereal box offers fake news. It's GREAT !!!

Yahoo Mail: Search, Organize, Conquer

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edward roehm — Jun 21, 2026
Subject: Comment on S7-2026-15 From: edward roehm Affiliation: Jun. 21, 2026 Edward Roehm, real estate agent, Houston Tx, it needs to stay quarterly - there’s already an advantage with split second trading, don’t screw the non corporate investor

Sent from my iPhone

Ehren Borg — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ehren Borg Affiliation: Jun. 21, 2026 I urge you to continue to require quarterly reporting. Any less often would be a disaster for investors, employees, and the community.

Ehren Borg
970.708.7577

Eileen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eileen Affiliation: Jun. 21, 2026 Keep the reporting quarterly! I work daily with large corporations and their employees. It is essential that we have access to quarterly reports to manage the employee/ company assets. E Green Client Accounts Manger

Sent from my iPhone

Eileen Hall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eileen Hall Affiliation: Jun. 21, 2026 Why do this? Just stop this craziness now? Eileen,
retired

Eileen Heminger — Jun 21, 2026
Subject: S7-2026-15 From: Eileen Heminger Affiliation: Jun. 21, 2026 Retain it or make it monthly.

Eileen Ivers — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Eileen Ivers Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:Please do not pass this
The SEC needs to remain transparent

EILEEN JOYCE — Jun 21, 2026
Subject: S7-2026-15 Comment From: EILEEN JOYCE Affiliation: Jun. 21, 2026 Just another way for corporate America to try to screw the workers! Why fix the system if it’s not broken?! No, no, no!

Get Outlook for iOS

Eileen Kennedy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eileen Kennedy Affiliation: Jun. 21, 2026 I balance my accounts monthly to insure accuracy! I expect the same accountability from them as I do from myself! Fiscal responsibility!

Sent from my iPhone

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eileen levin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: eileen levin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Little investors like me deserve quality and timely information. After all my entire next 30 years of life depend on the American dream being able to support myself . As the government strives to discontinue all social support programs, my tiny investments matter to me more and more just to survive. Or maybe that's the aim of this god ****ed government. To see me and my family starving in the streets while Elon Musc flaunts his two trillion evaluation in the world's face.

Eileen Lichtenfeld — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Eileen Lichtenfeld Affiliation: Jun. 21, 2026 Eileen Lichtenfeld, retired, from Marietta Ga. Less visibility into corporate finances means less information to base my investment decisions on. More opportunity for fraud and less timely decisions. The SEC should be looking out for the consumer, not the Wallstreet insiders.

Sent from my iPhone

Eileen Miller — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Eileen Miller Affiliation: Jun. 21, 2026 This is just another ploy to help the wealthy get wealthier and the rest of us poorer! Do Not Do This!!!

Peace & Light - Eileen

I love believing that something wonderful is about to happen***

Eileen Morrison — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Morrison Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have heard information is power. Giving me less information will not allow me to make an informed decision.

Eileen Weglicki — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eileen Weglicki Affiliation: Jun. 21, 2026 SEC:
I rely on quarterly reporting to keep an eye on my investments. I don't believe a change would be beneficial for the investors. Regards, Eileen Weglicki, retired RN

Eilene Çhipman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eilene Çhipman Affiliation: Jun. 21, 2026 Eilene Chipman Retired. Lack of close supervision causes companies to take increased risks. They will also decrease returns to investors. I depend on a steady return from investments to finance my low social security income. No relaxing of inspection reports.

Elaine Brockhaus — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elaine Brockhaus Affiliation: Jun. 21, 2026 Dear SEC, guess what, you work for me. Cut out the laziness and continue insisting on quarterly reporting. Your sympathy for business is blinding your eyes to the fact that YOUR business is to protect individual Americans like me. I am retired and scared to death about the future while you are trying to help businesses figure out how to hide their shady practices that put the screws to retirees, to everyone.

Elaine Cornacchia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elaine Cornacchia Affiliation: Jun. 21, 2026 I am old enough to know that this can lead to fraud. Please don’t do it to us again. There are a lot of us that still remember. Hopefully this is not a Trump driven request that the SEC is pushing because then it will be clear that is only to benefit the Epstein class don’t do it.

Sent from my iPhone

Elaine FURST — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elaine FURST Affiliation: Jun. 21, 2026 This is not right. It isn’t ethical or “customer” friendly. Of what benefit is it to the small investor who puts money in stocks and bonds to reap the benefits and get a leg up for his or her future? One more nail in the coffin of democracy. Stop it!

Have a great day. You deserve it!
🌺🌼🫶🏻🌿🟫♂️🍩🍄🍀

Elaine Griffis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elaine Griffis Affiliation: Jun. 21, 2026 If this action is failing in other
countries why would we do this ? Don't be stupid and go down a loosing path.

Elaine Hawkes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Hawkes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
please do not change the rules for reporting. I am a small investor and the stock market is doing well. Let's not change anything.

Elaine Hawkes

Elaine Lore — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Lore Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not enact this provision. We are slowly being stripped of all accountability by anyone in government.
You are the guardian of MY MONEY. Show some responsibility. Don't let your commission become another harbinger of no nothing, do nothing sycophants to DJT (TOF).
Stop now.

Elaine Pitzer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elaine Pitzer Affiliation: Jun. 21, 2026 This change harms the struggling investor and only benefits the publicly traded company. Its unfair, we need transparency.

Elaine Pitzer, Realtor
Dalton Wade Real Estate Group
941-961-4044
elainepitzer1@gmail.com
elainepitzer.daltonwade.com

Elaine Ricci — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elaine Ricci Affiliation: Jun. 21, 2026 Corporations must be held accountable by disclosing their data to the public so that the public can invest appropriately. Quarterly reports are better indicators than semiannual reports, so there is no reason to change to a less effective system. - Elaine Ricci, fitness instructor and substitute teacher

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Elaine Rocholl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elaine Rocholl Affiliation: Jun. 21, 2026 If it works, it is not broken.

Respectfully submitted.

Elaine L. Rocholl

Elaine Schweitzer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elaine Schweitzer Affiliation: Jun. 21, 2026 We are currently living out the worst, most scary and secretive time in our Nation's history. We need to reinstate transparency in ALL of our government operations, That is the only way that [We, The People] can have trust, respect and support for our Democracy to get back on track, to be the amazing country we once were and can be again. Please SEC, keep your reporting quarterly, accurate and transparent. Thank you.

Elemental Sapient — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elemental Sapient Affiliation: Jun. 21, 2026 It's stuff like THIS that that makes me feel that it's time we get rid of the federal gov, they have zero interest in anything, but our money. May they all have the life and after life they all deserve. Do what is in the BEST INTEREST of the MAJORITY OF PEOPLE in the USA, not what might be best for you. KEEP IT QUARTERLY. Anything else just makes you part of the corruption and shame upon you.

Elijah Douglass — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elijah Douglass Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't change the rules. This is bad for retail investors - why should they have less access to financials than insiders? System already feels rigged against normal people. This makes it worse.

help the little guys for once

Elisa Espinoza with Dreamworld Vacation Concierge — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elisa Espinoza with Dreamworld Vacation Concierge Affiliation: Jun. 21, 2026 I strongly oppose any proposal that would allow public companies to reduce the frequency of their financial reporting from quarterly to semiannual reporting.

For more than 50 years, quarterly reporting has provided investors with timely, consistent, and transparent information about the companies they own. Reducing reporting frequency would create a significant disadvantage for individual investors while executives, insiders, attorneys, analysts, and large institutional investors continue to have greater access to information.

I worked in the utility sector during the Enron scandal, and that experience reinforced the importance of transparency, accountability, and timely financial disclosures. The consequences of inadequate oversight and delayed visibility into a company's true financial condition can be devastating for investors, employees, customers, and the broader economy.

The lessons from Enron should not be forgotten. Strong reporting requirements exist to protect investors and promote confidence in our financial markets. Allowing companies to report less frequently could make it easier for financial issues or operational problems to remain hidden for longer periods of time.

The SEC's responsibility is to protect investors and ensure fair and efficient markets. Reducing reporting requirements would weaken those protections and place ordinary investors at a disadvantage.

I urge the SEC to reject this proposal and maintain quarterly reporting requirements for public companies.

Thank you for considering the concerns of investors who depend on timely and equal access to reliable financial information.

Thank you, and kind regards,

Elisa Espinoza
Escondido, CA

Elise Holloway — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elise Holloway Affiliation: Jun. 21, 2026 Quarterly reporting is very important for transparency

Sent from my iPhone

Elissa Malcohn — Jun 21, 2026
Subject: File No. S7-2026-15 From: Elissa Malcohn I write in opposition to the proposed SEC rule,

File Number S7-2026-15. As a retail investor, I rely on public filings, unlike an insider who can obtain information from corporations in circumvention of the proposed rule. Less frequent reporting means that less information is available for making investment decisions, It also increases the risk that problems (like fraud or financial distress) go undetected, thereby fueling increased market volatility and poorer financial outcomes. Quarterly reports are critical to help retail investors evaluate whether a stock is worth buying, holding, or selling. History has already borne out the deleterious consequences that result from decreased reporting frequency. In 1955, the SEC required companies to report earnings only twice per year. That change yielded lower returns and lower valuations, including a price/earnings ratio of 16.5x over the 15 years of semiannual reporting. In the more than 50 years since the SEC returned to quarterly reporting in 1970, steadily increased compounding of the market yielded a P/E ratio of 26.7x. Erasing that increase would wipe out 38.2% of invested savings. H. Rodgin Cohen, Robert W. Downes, and Mario Schollmeyer, Sullivan & Cromwell LLP, point out that filing costs are, by and large, not at issue here: "Many issuers are subject to other requirements to prepare quarterly financial information, including regulatory reporting requirements and financial information covenants in debt instruments. Therefore, moving to semiannual reporting will have a limited effect on their cost burden..." They further write that a "'one-size-fits-all' regulatory framework" may be inappropriate for smaller issuers. ("SEC Proposes to Implement Optional Semiannual Reporting," Harvard Law School Forum on Corporate Governance, May 15, 2026) The SEC should learn from history and not tempt the destruction of wealth, particularly the life savings on which private citizens depend. Reject the proposed rule S7-2026-15.

Elissa Taylor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elissa Taylor Affiliation: Jun. 21, 2026 Do NOT Allow the SEC to do this to the public
Companies - Wall Street and the entire Government need to continue striving for Complete TRANSPARENCY
The people of this country deserve it
And so much more
Sincerely
Elissa Taylor

Eliza Wierzbic — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eliza Wierzbic Affiliation: Jun. 21, 2026 These companies want your investment, but don’t want to keep you informed as to how your investment is performing. This is another opportunity for illegal & unethical actions by these companies. When is the government going to begin protecting the US citizen!

Sent from my iPhone

Elizabeth — Jun 21, 2026
Subject: S7-2026-15 From: Elizabeth Affiliation: Jun. 21, 2026 E Simon. It’s important as I’m a widow and need to know how much my money is growing or not growing

Spelling has not been checked please accept my apology for any misspelled words. Have a good

day

Elizabeth “Libby” Simon de Montfort

Elizabeth Affsprung — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Affsprung Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There is no legitimate reason to change the requirement of quarterly reporting. The proposed change would clearly disadvantage investors.

Elizabeth Bradford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Bradford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not change the current procedure. We need greater transparency for investors, not less. Stop the transfer of all power to corporate interests.

Elizabeth Brockett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth Brockett Affiliation: Jun. 21, 2026 Elizabeth Brockett, Patient Care Coordinator, Indiana. Quarterly reports should be the very least to keep transparency on these corporations/companies. Semiannual would hurt the investors by not keeping them informed if there are issues that need to be addressed.

Elizabeth Burns — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Burns Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't make this change. It's not good for the people.

Elizabeth Caron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Caron Affiliation: Jun. 21, 2026 Keep it Quarterly!!!!

Sent from my iPhone

Elizabeth Clark — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Clark Affiliation: Jun. 21, 2026 Investors wont invest without quarterly reporting

Sent from my iPhone

Elizabeth Clarke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth Clarke Affiliation: Jun. 21, 2026 I'm a teacher and school administrator. We are required to notify parents of our classes' progress every 9 weeks. Why should the companies that drive the whole economy report only every 6 months? Keep the quarterly reports!

Yours truly,

Elizabeth Clarke
Director of Admissions

Saint Nicholas School 3511 Linkwood Dr,
Houston, TX 77025
713-791-9977

Elizabeth Conner — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Conner Affiliation: Jun. 21, 2026 Beth Conner, paralegal Arizona Keep reporting requirements quarterly!

Yahoo Mail: Search, Organize, Conquer

Elizabeth Devlin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Devlin Affiliation: Jun. 21, 2026 I am tired of the fraud and potential fraud that is happening...especially when those involved aren't held accountable. Enough already!! Do NOT do this!!

E Devlin

Elizabeth Dorsey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Dorsey Affiliation: Jun. 21, 2026 Liz Dorsey, retired, managing our retirement money is a top priority, not having quarterly reports makes it much more difficult.

Yahoo Mail: Search, Organize, Conquer

Elizabeth Elsbree — Jun 21, 2026
Subject: S7-2026-15 From: Elizabeth Elsbree Affiliation: Jun. 21, 2026 We need quarterly accountability. Transparency and clear accountability are the foundation trust is built on within our

nation and globally. It's why people choose to invest here. Do not dilute our strength!
Elizabeth Elsbree

ELizabeth Gabbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: ELizabeth Gabbert Affiliation: Jun. 21, 2026 Let's make it harder for people to invest wisely, this has got to be the most untrustworthy thing a corporation could do.

Let keep it honest and let people be informed

Liz Gabbert

Elizabeth Gilthvedt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Gilthvedt Affiliation: Jun. 21, 2026 Elizabeth Gilthvedt, retired optometrist.
Keeping the reporting quarterly matters to me because I remember the history of Enron executives . We cannot risk a repeat of that history.

Elizabeth Gutierrez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Gutierrez Affiliation: Jun. 21, 2026 It is egregious for the Feds/SEC to do this and this “idea” must be rescinded. This would significantly impact retirement plans and if the Feds want to limit “government assistance” to people then, we, the people, need adequate information to prepare for our future as best we can with the resources available to us. Stop this nonsense already.

Elizabeth Haddad — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Haddad Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
What about the demos - i.e. citizens - in democracy?

Elizabeth Haynes — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Haynes Affiliation: Jun. 21, 2026 Transparency helps the American people. People over profit - not corporate greed. We need to report EVERY QUARTER so we can accurately maintain our portfolios. Make a wise choice for We The People and do not change this standard. We don't want to revert to the instability that plagued the early 20th century.

Elizabeth Haynes
Recruiter, Mom, Non-profit President
Cypress, Tx

Elizabeth Hill — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Hill Affiliation: Jun. 21, 2026 Quarterly reporting allows investors to judge what is good and what is a troubled investment. Transparency is important to me and to our pension and investment funds. This is not the time to let corporations go darker. Less light does not provide trust and we already have many people who no longer trust the system. My name is Elizabeth Hill. I am a civil engineer and I live outside of Seattle, Wa.

Elizabeth Joyce None — Jun 21, 2026
Subject: File No. S7-2026-15 From: Elizabeth Joyce I do not quarterly or annual reports to change.

Elizabeth K Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth K Williams Affiliation: Jun. 21, 2026 Information is power. In this case power over our financial well being and oversight of stocks and public companies. Do not limit frequency of information.

Elizabeth K Williams, MD
915 Locust Ln, Charlottesville, VA 22901

Elizabeth Kelly — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Kelly Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep the quarterly payments. Don't give them a better chance of committing fraud.

Elizabeth Marasco — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth Marasco Affiliation: Jun. 21, 2026 Maintain quarterly reporting. As an accountant, I understand the importance of these reports in tracking company progress, identifying issues, and highlighting opportunities for both internal stakeholders and investors.

Yahoo Mail: Search, Organize, Conquer

Elizabeth Newbern — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Newbern Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think Rule S7-2026-15 will negatively impact my personal retail investments. I rely on those reports to make my investing decisions to continue investing in specific companies and without them I will have less opportunity to see if my investments are producing the desired results. Please reconsider this ruling, because I think it will negatively impact individual investors like myself to have less information available.

Thank you for considering.

Elizabeth Pauw — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth Pauw Affiliation: Jun. 21, 2026 Keep business dealings transparent. Don't let them hide their finances.

Elizabeth Shannon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elizabeth Shannon Affiliation: Jun. 21, 2026 Please continue quarterly reporting. I try hard to control my finances. Six months is long between reports. Elizabeth Shannon No job

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Elizabeth smyser — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Elizabeth smyser Affiliation: Jun. 21, 2026 I am in favor of quarterly reporting as a means of more transparency not less. Ms. Elizabeth Smyser, PA

Get Outlook for iOS

Elizabeth Spaulding — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Spaulding Affiliation: Jun. 21, 2026 There is already

so much deregulation happening in finance. We don’t want or need less frequent updates. Please keep the reporting to quarterly. It’s the least companies can do.

Sent from my iPhone

Elizabeth Whitney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Elizabeth Whitney Affiliation: Jun. 21, 2026 Leave it quarterly!!!

Sent from my iPhone

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ellane flynn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: ellane flynn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
transparency is essential to protecting the people. these are the same people who work for and power these companies you seem to value so much, and the people that allow the companies to survive by being their consumers. transparency of corporations and the rich is essential to protecting the earth and nature, without which we do not get to EAT. please listen and act in the interest of morality rather than the bid offers to simply purchase your moral compass. it is not just about your job and making money, it is about duty to the individual people and places and communities as a whole and how they overlap; that you represent.

Elle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elle Affiliation: Jun. 21, 2026 My name is Elaine and I'm unable to work but it's in the American publics best to fight this takeover of Americans rights.

Avery & Elaine S

Elle Zinn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elle Zinn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I don't understand why the SEC thinks it is a good idea to change the rules and allow companies to stop reporting quartely. Investors like me need to know that the companies we place our money with are making sound decisions. To allow them to reduce their disclosures to twice a year reduces my ability to make informed decisions.
Please do not go forward with this plan. Keep the quarterly disclosures in place!

Ellen Arnold — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Arnold Affiliation: Jun. 21, 2026 Please hold these people

accountable. You will be turning people loose to commit fraud again. I want quarterly reporting.

Ellen Bargeron — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen Bargeron Affiliation: Jun. 21, 2026 Let’s leave things in place that are working well for our economy and businesses. No more greedy bully Tula changes that only benefit those greedy bullies.

Sent from my iPhone, so things may not be quite right.

Ellen Barrett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen Barrett Affiliation: Jun. 21, 2026 Ellen Barrett, retired teacher and financial agent. I say keep quarterly reports. It makes sense to monitor more often to make sure there is no fraud, to keep companies clean and compliant. To allow public sector scrutiny quarterly ensures everyone has equal access and understanding of financial management. Thank you.

Sent from my iPhone

Ellen Boyle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen Boyle Affiliation: Jun. 21, 2026 This is a disaster program. Keeping folks in the dark will lead to financial ruin.

Ellen Clark — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Clark Affiliation: Jun. 21, 2026 Rules are in place to protect us, please keep reports quarterly and visible.

Ellen Conrad — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Conrad Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal, S7-2026-15, restricts market transparency, disadvantages individual retail investors, and exacerbates insider trading risks during the resulting lengthy gaps in financial disclosures. I resent this even being proposed.

Ellen F Crosby — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ellen F Crosby Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We don't need another ENRON , you know that is what will happen when the billionaires don't have to explain their actions.

Ellen Fisher — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ellen Fisher Affiliation: Jun. 21, 2026 Keep quarterly reports please! In this age of information and technology, we need and it is not difficult to provide the information (and hopefully transparency) that quarterly reports give. There is no good reason to change this requirement.

Ellen Fisher, retired librarian

Ellen Klinger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ellen Klinger Affiliation: Jun. 21, 2026 Keep this quarterly. It's important for the public to have better access

Sent from my iPhone

Ellen L. Boucher — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen L. Boucher Affiliation: Jun. 21, 2026 Keep quarterly reports don't mess up a system that works for the little guys EllenBoucher 90 yr old mother and grandmother that wants things to stay the same

Sent from my iPhone

Ellen Lord — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Lord Affiliation: Jun. 21, 2026 Increase it to 8 times a year. Stop the temptation for these people to destroy hundreds of thousands of lives. CEOs and CFOs have repeatedly shown that they are willing to do, say, or sign anything to keep their positions and income rolling in. Please stop gutting American citizens' protections from predators.

Ellen Minogue — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen Minogue Affiliation: Jun. 21, 2026 Ellen Minogue, retired - quarterly reports are important for those of us who want to keep track of our investments. Too much can change in six months. This needs to stay in place.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ellen Mitrov — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Mitrov Affiliation: Jun. 21, 2026 Keep it at quarterly reporting

Sent from my iPhone

Ellen S Stoler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ellen S Stoler Affiliation: Jun. 21, 2026 Stay Quarterly!

Sent from my iPhone

Ellen Splaver — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Splaver Affiliation: Jun. 21, 2026 Integrity, honesty and accountability is imperative in and of itself . This is especially true today when we have an administration who has shown itself to be greedy, self-serving, dishonest, and lacking in integrity. Please, maintain your moral integrity and accountability!!!! Our country needs this more now than ever. I beg you, maintain your current standards.

Sent from my iPhone

Ellen Stensland — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Stensland Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep the quarterly updates! Not fair to us to remove them!

Ellen Stolpe — Jun 21, 2026
Subject: S7-2026-15 From: Ellen Stolpe Affiliation: Jun. 21, 2026 Ladies and gentlemen,
As a retired middle school teacher, I can attest that accountability, clear records, and measurable progress are key to all aspects of operation in our lives.
Quarterly reporting in business and direct accountability of executives is key to our doing good business. Any other stance is looking to avoid responsibility.
For the good of our country as corporations and private citizens, please do not retract accountability for our CEOs. If they consider themselves the backbone of our economy, they need to proudly bear their responsibility as true Americans.
Thank you,
Ellen R. Stolpe

Ellen VTR — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ellen VTR Affiliation: Jun. 21, 2026 Ellen van Treuren Richards, Henderson. NV. keep quarterly mandate. As a retired professional dependent on investment income, it is imperative that we can trust company executives are held accountable to maintain situational awareness & operations oversight supporting best practices & financial rigor. Thank you.

Sent from my iPhone

Elliot Ziel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elliot Ziel Affiliation: Jun. 21, 2026 I oppose proposed Rule S7-2026-15.

Quarterly disclosures are important because they give ordinary investors timely, standardized information about public companies. Reducing required reporting from quarterly to semiannual would make it harder for individual investors to understand changes in a company's performance, risks, debt, cash flow, and overall financial condition.

Large institutions often have access to analysts, private data sources, management meetings, and expensive research tools. Retail investors usually do not. Quarterly reports help narrow that information gap. If companies are allowed to wait six months between required reports, smaller investors could be left reacting late while better-resourced market participants have more ways to fill in the blanks.

The current quarterly reporting system is not perfect, but it provides a regular baseline of transparency. Public companies benefit from access to public markets, and regular public disclosure should remain part of that bargain. Less frequent reporting could weaken investor confidence, reduce market fairness, and make it easier for problems to stay hidden longer.

I urge the SEC not to adopt this proposal and to preserve quarterly reporting requirements for public companies.

Elliott Brown — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Elliott Brown Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
What in the hell are you all doing to protect the common citizen? Transparency and accountability must be the foundation upon which our economic system is based. We need to enforcequarterly reporting for all companies.

We can either have a system that works for everyone…or a system that will eventually work for no one.

Thank you,
Elliott Brown
Collins, MS

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ellis bartreau — Jun 21, 2026
Subject: S7-2026-15 From: ellis bartreau Affiliation: Jun. 21, 2026 I am Rev Bartreau and I feel public accounting is absolutely necessary.

Elly Alovis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elly Alovis Affiliation: Jun. 21, 2026 Transparency is Democracy! Keep reporting current Elly Alovis

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Eloise Campbell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Eloise Campbell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more transparency from companies not Less. It was tried before and didn't work, why would you want to go back to the old way?? Average American people are suffering enough now financially don't need another burden! Don't change reporting to twice a year.
Sincerely submitted,

Elroy Glasgow — Jun 21, 2026
Subject: S7-2026-15 Comments From: Elroy Glasgow Affiliation: Jun. 21, 2026 Keep the reporting as it is quarterly....stop the attempt to delay accountability by the Barons...

Elva Granat — Jun 21, 2026
Subject: SEC KEEP Quarterly Reporting From: Elva Granat Affiliation: Jun. 21, 2026 I’m a piano teacher. It’s important to keep an eye on what companies are claiming to be doing.

KEEP quarterly reporting. Less transparency leads to the increased possibility of increasing corrupt actions.

Elyse Warshawsky — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Elyse Warshawsky Affiliation: Jun. 21, 2026 Must report quarterly!!!

Elyse Warshawsky-Kaskel
Cell; 312-399-1671

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elzrccvi — Jun 21, 2026
Subject: S7-2026-15 Comments From: elzrccvi Affiliation: Jun. 21, 2026 This proposal is just another end run around fair market practices to allow the wealth accumulation by the few to drain the Nation's capital away from the majority of the citizenry. An informed citizenry is a keystone of our economy and democracy and every regulatory agency was founded to protect that principle. The Securiry Exchange Commission seems determined to bury it.

Elizabeth Riebschlaeger
Concerned Citizen, fed up with power grabs and betrayal by those in roles of Public Service.

Emelyn Buskirk — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Emelyn Buskirk Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:I am very concerned. Big corporations need more oversight,

not less!

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emichka — Jun 21, 2026
Subject: S7-2026-15 Comment From: emichka Affiliation: Jun. 21, 2026 I rely on receiving the most updated information my investments to plan for the next few months. You need to keep the quarterly information available.

Sent from my Verizon, Samsung Galaxy smartphone

"May you never be the reason why someone who loved to sing, doesn’t anymore.
Or why someone who dressed so uniquely, now wears plain clothing.
Or why someone who always spoke so excitedly about their dreams, is now silent about them.
May you never be the reason someone gave up on a part of themselves because you were demotivating, non-appreciative, hypercritical, or even worse—sarcastic about it."
Sharouk Mustafa Ibrahim

Emily Beiers — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Emily Beiers Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
With every stock market crash consumer protections have taken a hit. Consequently I no longer participate in the market in good faith. I participate because that is the only option I have. Please don't reduce the regulatory requirements further. The little people can't afford the losses.
Thank you for your attention,
E O Beiers

Emily G — Jun 21, 2026
Subject: S7-2026-15 Comments From: Emily G Affiliation: Jun. 21, 2026 From Emily Griffin, AVP of Records Management at NYCEDC.

The push for further lack of transparency from private business is unsettling to individual investors. This will make insider trading easier to accomplish and hurt the entire American public, not just the individual investors. Keep integrity alive in American business.

Thank you.

Emily K — Jun 21, 2026
Subject: S7-2026-15 Comment From: Emily K Affiliation: Jun. 21, 2026 My name is Emily and I'm a college student going into healthcare. I don't understand why my colleagues, who are giving significant time and money to help others, are being blocked from investing while insiders are able to make big bucks off of their hard work.

Emma Kurtz-Aniba — Jun 21, 2026
Subject: S7-2026-15 Comment From: Emma Kurtz-Aniba Affiliation: Jun. 21, 2026 I lived through the Enron days. Things now are too lax. Keep it Quarterly!

Emma Kurtz
85711

Sent from my iPhone

Enriqueta Martinez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Enriqueta Martinez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: keep the quarterly report requirements

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Eric A. — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eric A. Affiliation: Jun. 21, 2026 Quarterly reporting must be kept mandatory, and companies held accountable to their investors.
I am a retired DEA Special Agent. I spent 26 years dealing with and investigating corruption, money laundering, and financial crimes including fraud. Reducing the reporting requirements will inevitably lead to massive financial crimes.

Eric Avila
St. Louis, MO

Eric Francis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eric Francis Affiliation: Jun. 21, 2026 It's worked good so far . I like knowing that you're information is available when you need it.

Eric Graber — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eric Graber Affiliation: Jun. 21, 2026 As a licensed Securities agent of recent years. I am appalled to hear the SEC is considering this bending of the knee to tRump and all his cronies...

SEC: Keep Reportings Quartly and stop the market manipulations!!! NO ONE IS ABOVE THE LAW.

E.Graber

Retired from Finance/Banking and only Sub 1-3 days a week.
Voice Lessons & TUPPERWARE still part of my life! 😊

Eric Lundgren — Jun 21, 2026
Subject: S7-2026-15 From: Eric Lundgren Affiliation: Jun. 21, 2026 Keep reporting on a quartly basis to allow informed invedtment decisions. Protect the investing public!

Yahoo Mail: Search, Organize, Conquer

Eric Rebek — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eric Rebek Affiliation: Jun. 21, 2026 This is a horrible proposal that will allow corporations to further cheat investors and only benefit insiders. Do NOT allow this to pass!

Eric Rebek
Tech Service

Eric Thompson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eric Thompson Affiliation: Jun. 21, 2026 Publicly traded companies hold a fiduciary responsibility to the investors. Not allowing investors to keep a finger on the pulse of their investments creates an irresponsible level of risk to a risk based investment system. Especially in an era where insider trading within the government is highly suspect, reducing the public's ability to judge the wisdom of their investment choices creates an unbalanced advantage and potentially reduces effectiveness of boards of directors.

Eric White — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eric White Affiliation: Jun. 21, 2026 Eric White, retired, as an investor living on their income, we need to maintain quarterly reporting.

Get Outlook for iOS

Erich Aardema — Jun 21, 2026
Subject: S7-2026-15 From: Erich Aardema Affiliation: Jun. 21, 2026 keep quarterly funding

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Erika Rodriguez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Erika Rodriguez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is cartoon villain levels of greed and corruption. Be so for real

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Erin McBride — Jun 21, 2026
Subject: S7-2026-15 Comment From: Erin McBride Affiliation: Jun. 21, 2026 Absolutely NOT do we give more power to the ultra-wealthy!! We must keep the quarterly reporting. Protect the American people and our financial security (small though it may be).

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ermoberly — Jun 21, 2026
Subject: S7-2026-15 Comments From: ermoberly Affiliation: Jun. 21, 2026 Companies already hide too much from public investors. Do Not hand them an even easier way to do it. No to extending reporting to longer term.

Ellen Moberly, limited public investor

Sent from my Galaxy

Ernesto Ojeda — Jun 21, 2026
Subject: S7-2026-15 From: Ernesto Ojeda Affiliation: Jun. 21, 2026 Do we really want another Enron? Quarterly reporting, absolutely!

Sent from my iPhone

Ethan Fontenot — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ethan Fontenot Affiliation: Jun. 21, 2026 Keeping quarterly reporting is necessary to maintain investor and shareholder transparency, including preventing scam valuations that harm retail investors.

Ethridge Don Griffin — Jun 21, 2026
Subject: S7-2026-15 From: Ethridge Don Griffin Affiliation: Jun. 21, 2026 YES, FOUR TIMES PER YEAR THEY SHOULD PUT THEIR NAMES ON THE BOOKS----- HONESTY MEANS YOU ARE TRUTHFUL----

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euelounda gray — Jun 21, 2026
Subject: S7-2026-15 Comments From: euelounda gray Affiliation: Jun. 21, 2026 Leave thing's alone. If it ain't broken don't try to fix it!

Eugene Anderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Eugene Anderson Affiliation: Jun. 21, 2026 Keep it Quarterly. Do not change the reporting period.

Sent from my iPhone

EUGENE BLUE — Jun 21, 2026
Subject: S7-2026-15 Comments From: EUGENE BLUE Affiliation: Jun. 21, 2026 Don't change anything. Leave it alone.

Eva Mokhiber — Jun 21, 2026
Subject: S7-2026-15 Comment From: Eva Mokhiber Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Why would you change it when you know it hurt eh average citizen.

Sent from my iPad

Evan Caliento — Jun 21, 2026
Subject: S7-2026-15 Comment From: Evan Caliento Affiliation: Jun. 21, 2026 Evan, Senior Manager, as a retail investor, quarterly reports are one of the few opportunities I get to hear directly from companies I am considering investing in. Without that input, I am far less likely to trust a company and will likely choose to keep my money on the sidelines versus dumping it into an in unknown opportunity.

Evan Grossman-Lempert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Evan Grossman-Lempert Affiliation: Jun. 21, 2026 Insiders should hold the bag, not secure it at our expense. That can't be helped to some extent, but slashing the windows we all get only helps those who really don't need it.

Evelyn Ashe — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Evelyn Ashe Affiliation: Jun. 21, 2026 I'm deeply concerned by the move to semiannual reporting. As a professional independent investor, I'd be much less inclined to buy US stocks were the move to go through.
Please reconsider,
Thomas Kitts

Evelyn Avoglia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Evelyn Avoglia Affiliation: Jun. 21, 2026 I'm retired. I'm old. I may not have all that time to make decisions for my own wellbeing.

Keep reports quarterly.

Evelyn Avoglia
06905

Sent from my iPhone

Evelyn Chapman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Evelyn Chapman Affiliation: Jun. 21, 2026 More transparency not less

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Evelyn Gilbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Evelyn Gilbert Affiliation: Jun. 21, 2026 Keep the quarterly reporting! People have the right to know what is happening to and with their money.

Evelyn Gilbert, ministry assistant

Evelyn Ondaro — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Evelyn Ondaro Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As investors we need transparency from the public companies we invest in. It's important to have quarterly reports to help us make informed decisions about our investments. The more information we have the better.

Evelyn Pape — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Evelyn Pape Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am increasingly concerned with the trend away from protecting and informing consumers and instead funneling even more power and control to the wealthiest in our country. We are well on our way to becoming an oligarchy, and that is dangerous to our country as a whole. I strongly urge the SEC to continue to require quarterly reports, as they have for the last fifty-plus years! I am an activist, and I will be sharing my concern and asking others to comment as well.

Evelyn Provell — Jun 21, 2026
Subject: S7-2026-15 From: Evelyn Provell Affiliation: Jun. 21, 2026 Keep the reporting quarterly!
Evelyn Provell

Everett Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Everett Miller Affiliation: Jun. 21, 2026 Quarterly reporting is absolutely necessary for keeping the stock market fair and trustworthy for investors

Sent from my iPad

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f03081950 — Jun 21, 2026
Subject: S7-2026-15 Comment From: f03081950 Affiliation: Jun. 21, 2026 Bonnie, retired family nurse practitioner. This matters because I want and need to know status of my money. This quarterly reporting assist with making better financial decisions and catch problems earier.

Sent from my Galaxy

Fanny Moy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Fanny Moy Affiliation: Jun. 21, 2026 No, No, No!
Stop the grifting!
The People are onto you!

Sent from my iPhone

Fay Goldstein — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Fay Goldstein Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
In a world where there's scams, mismanagement of monies, and a call for sheer transparency, I do not believe changing the quarterly requirements is the right direction Please do not make changes to the current structure It is an uneasy feeling for those reaching retirement No one wants another Madoff Who does this benefit? Not the shareholder

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Fay Hazelbauer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Fay Hazelbauer Affiliation: Jun. 21, 2026 We tried this once, we should not have to repeat our errors but learn from them for the future. More reporting is necessary for our economy. Fay Hazelbauer, retired

Sent from my iPhone Fay

Felicia Brazile — Jun 21, 2026
Subject: S7-2026-15 Comments From: Felicia Brazile Affiliation: Jun. 21, 2026 Stop trying to hide from consumers!!

Sent from my iPhone

Fernando Rodriguez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Fernando Rodriguez Affiliation: Jun. 21, 2026 Fernando Rodriguez ; private investor

There is enough fraud don’t add more to it. Transparency is what we investors need to base our financial decisions in the system.

Ferron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ferron Affiliation: Jun. 21, 2026 I don't approve of companies having more ease to use deception to disadvantage its investors.

Fez Miester — Jun 21, 2026
Subject: S7-2026-15 From: Fez Miester Affiliation: Jun. 21, 2026 Since this president wants a whole bunch of new banks and crypto for

his own enrichment, I think it's very important for this rule to stay in place. Thank you.

Life is not in the journey
Life is not in the destination
Life is the juice in making the decisions ~
~You have to play before you can play ~
Fez Miester

Jumping from failure to failure with undiminished enthusiasm is the big secret to success. Winston

Churchill

Live as if you were to die tomorrow, learn as if you were to live forever ~
Gandhi

Cultivate inner wealth. It'll never be taxed, you can't lose it, it can't be stolen, and it's completely portable! Symptoms of Stealth Wealth include presence, flexibility, patience, compassion, enthusiasm, spontaneity, and curiosity.
There is a right speed to do things. Live too fast and you rip the fabric of life, miss the moment and live shallowly. Live too slowly and you lack courage and resolve, goals and drive. Live at the richest pace.

Every morning when I open my eyes I think; "Good, I'm still here!"
Appreciation puts things in perspective.

The feeling of abundance does not come from stashing away. It comes from giving away.

Everything is energy and that's all there is to it . Match the frequency of the reality you want and you cannot help but get that reality . It can be no other way. This is not philosophy this is physics. ~
Albert Einstein

"The universe is a communion of subjects, not a collection of objects." Thomas Berry

For your life & the world of others are:
“The meeting of two personalities is like the contact of two chemical substances: if there is any reaction, both are transformed.”
—C.G. Jung

“If we ever reach the point where we think we thoroughly understand who we are and where we came from, we will have failed.”~
Carl Sagan

The trick is to keep asking “why?” until there are no more whys to be asked. Is your final why answered with a belief; on what your parents or peers told you, on what your culture says is true? If so, you are in "church", and no matter how much you believe it, it may or may not be true. If you find yourself in church start with scientific facts-like laws of physics and mathematics and and reason up. Ask- "Is there any way this idea disobeys the laws of physics?" Only then can you discover what is really possible. This is called "reasoning from first principles." WaitbutWhy.com

"You can get more stinkin from thinkin than drinkin but to feel is for Real."-Sufi Joe Miller

“The greatest enemy of knowledge is not ignorance, it is the illusion of knowledge.” Stephen Hawking

What great thing would you achieve if you knew you could not fail?"~

& your story is being told:
"There are three points of view from which a writer can be considered: he may be considered as a storyteller, as a teacher, and as an enchanter. A major writer combines these three — storyteller, teacher, enchanter — but it is the enchanter in him that predominates and makes him a major writer." Vladimir Nabokov

"One of the reasons I am teaching this music and dancing is to increase Joy, not awe towards another person, but bliss in our own self. This is finding God within, through experience."
~ Sufi Sam

"Words are not peace. Thoughts are not peace. Plans are not peace. Programs are not peace. Peace is fundamental to all faiths. Peace is fullness, all inclusive...and must be experienced."
~Sufi Sam

You're guaranteed to get older so be your future self's best friend now.

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fhcbaur — Jun 21, 2026
Subject: S7-2026-15 Comments From: fhcbaur Affiliation: Jun. 21, 2026 Companies already get breaks. IMO most squeek by just thi side of breaking the law. NO MORE BREAKS FOR COMPANIES !!
While the every day hard working people are barely getting by.

Sent from my Galaxy

Filomena Localio — Jun 21, 2026
Subject: S7-2026-15 Comment From: Filomena Localio Affiliation: Jun. 21, 2026 We need current reporting to sustain our investments. Please continue quarterly reporting.

Sent from my iPhone

Finance SVR — Jun 21, 2026
Subject: S7-2026-15 Comments From: Finance SVR Affiliation: Jun. 21, 2026 SEC: I can understand why it may seem cumbersome to do quarterly reporting, but the lack of transparency and accountability impugns your and everyone's integrity! Do not implement cutting quarterly reporting.

Gwen Wood
Retired COO

FIORELLA ZUMMO — Jun 21, 2026
Subject: Comment on S7-2026-15 From: FIORELLA ZUMMO Affiliation: Jun. 21, 2026 Keep the reports as is

Sent from my iPhone

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fire marshal — Jun 21, 2026
Subject: S7-2026-15 Comment From: fire marshal Affiliation: Jun. 21, 2026 If it's my money then I think I should know where it is and what it's doing, no matter if it's investments or taxes.

Sent from my iPad

Flasuezq — Jun 21, 2026
Subject: SEC quarterly reporting From: Flasuezq Affiliation: Jun. 21, 2026 Sharon Camden
Retired
Quarterly reporting is essential for investor protection. It ensures companies remain transparent about their financial performance, gives investors current information rather than outdated annual data, and helps maintain trust and stability in the financial markets.
Sharon Camden

Florlita Garzon — Jun 21, 2026
Subject: S7-2026-15 From: Florlita Garzon Affiliation: Jun. 21, 2026 Keep CEOs accountable. Do not youvh the current ruling

Sent from my iPhone

Fonda Yarman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Fonda Yarman Affiliation: Jun. 21, 2026 RIGHT ACTION NOW PLEASE!

Sent from my iPhone

Food JCMG — Jun 21, 2026
Subject: S7-2026-15 Comment From: Food JCMG Affiliation: Jun. 21, 2026 Why would you allow corporations to operate in the blind for 6 months. Monthly or at least quarterly results need to continue. Otherwise, lots of questionable Deals will be made without allowing share holders to have a voice in Major Decisions.

JCMGagliardi
Maryland

Fran Downey — Jun 21, 2026
Subject: S7-2026-15 From: Fran Downey Affiliation: Jun. 21, 2026 Keep the reporting quarterly. At

the very minimum certain companies that have high debt ratios or an insufficient cash flow to pay off their debt without refinancing the balance should have to report on a quarterly basis. That can be tweaked no doubt. We have the 2008 housing debacle and more recent the Tricolor used auto dealer fraud as examples of what happens when the “ system “ loosens standards.
Fran D.

Fran Howard — Jun 21, 2026
Subject: S7-2026-15 From: Fran Howard Affiliation: Jun. 21, 2026 Please don't change the quarterly reporting. My name is Fran Howard and as although 76 yrs are behind me I have the sense to know this allows too much chance for fraud.i live in Michigan.

Yahoo Mail: Search, Organize, Conquer

Franc Palaia — Jun 21, 2026
Subject: S7-2026-15 From: Franc Palaia Affiliation: Jun. 21, 2026 Quarterly is most important to keep tabs on the crooks

Thanks,
Franc

cell-845-505-3123
www.francpalaia.com

Francene Miller — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Francene Miller Affiliation: Jun. 21, 2026 I endorse quarterly reports. To much can be hidden with only semi annual reports.

Francene

Frances Adams — Jun 21, 2026
Subject: File No. S7-2026-15 From: Frances Adams I'm just a registered nurse. But I think the rule should stay as is with monthly reporting.

Frances Edgar — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frances Edgar Affiliation: Jun. 21, 2026 Keep the Quarterly Reporting! It's hard enough trying to make ends meet today without this change with our economy today, and who knows what's going to happen in the next 2-1/2 years!!!

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frances twining — Jun 21, 2026
Subject: S7-2026-15 Comments From: frances twining Affiliation: Jun. 21, 2026 As an employee of a Fortune 500 company I disagree. We all need to know where we stand now in our company and in our future retirement situation.

Sent from my iPhone

Francine Alba — Jun 21, 2026
Subject: S7-2026-15 Comments From: Francine Alba Affiliation: Jun. 21, 2026 The disparity will be catastrophic.

Sent from my iPhone

Francine Foerst — Jun 21, 2026
Subject: S7-2026-15 Comments From: Francine Foerst Affiliation: Jun. 21, 2026 Keep reports quarterly. Don’t make it easier for companies to not be accountable to investors. How much money did lobbyists pour into this change. This is unacceptable to me as a financial advisor. This is a very bad idea !

Sent from my iPad

Francine Lampros Klein — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Francine Lampros Klein Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need disclosure to level the playing field and too not allow the rich and powerful to rule!!!

Francis Kinsella — Jun 21, 2026
Subject: S7-2026-15 Comments From: Francis Kinsella Affiliation: Jun. 21, 2026 Keep the reporting QUARTERLY!!!

Sent from my iPhone

Francis Lamanna — Jun 21, 2026
Subject: S7-2026-15 Comments From: Francis Lamanna Affiliation: Jun. 21, 2026 Your SEC proposal is absolutely crazy. No way should you even consider doing what this ridiculous proposal intends to do. It is complete nonsense.
KEEP IT QUARTERLY. Do not try to screw the US investors.
Barbara LaManna, retired teacher, concerned citizen

Franetta CAMMON — Jun 21, 2026
Subject: S7-2026-15 From: Franetta CAMMON Affiliation: Jun. 21, 2026 My name is Franetta, I'm a health care worker in the state of Washington. Save quarterly reporting. There is so much complacency and corruption going on in this country and the world already. It's important to continue quarterly reporting for accountability and transparency.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Frank Andrzejewski — Jun 21, 2026
Subject: S7-2026-15 From: Frank Andrzejewski Affiliation: Jun. 21, 2026 We don’t need to give C suite executives even more power to manipulate their data. Keep the reporting quarterly.

Frank Andrzejewski
Concerned Citizen
Sent from my iPhone

Frank Carlucci — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank Carlucci Affiliation: Jun. 21, 2026 Quarterly helps me (as an investor) monitor the company’s performance. Frank Carlucci, retired Director Quality Control

Sent from my iPhone

Frank Colligan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank Colligan Affiliation: Jun. 21, 2026 I object to allowing public companies to report financial results less than every quarter. Having frequent financial performance information is critical and essential to help all investors make appropriate decisions about buying and selling company stock. Keep the current reporting requirements please! Frank Colligan, retired CPA.

Frank Hendrick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank Hendrick Affiliation: Jun. 21, 2026 Keep it Quarterly. Can you go shorter still?

Keep the books in plain sight.

Frank Hudacek — Jun 21, 2026
Subject: S7-2026-15 Comments From: Frank Hudacek Affiliation: Jun. 21, 2026 Leave it the way it is. Hard stop!

Sent from my iPhone

Frank Kehoe — Jun 21, 2026
Subject: S7-2026-15 From: Frank Kehoe Affiliation: Jun. 21, 2026 We NEED this information!

Sent from my iPhone

Frank Malley — Jun 21, 2026
Subject: S7-2026-15 From: Frank Malley Affiliation: Jun. 21, 2026 People with wealth and power who interact with and serve the public must be constrained by laws that provide real and punitive consequences. Experience makes such legislation clearly necessary and tolerating an enacted legislated status being overturned by some slimy appeal to the populace's goodwill and trust is an infuriating betrayal and opens the door for more exploitation and dishonesty.

Sent from my iPhone

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frank martino — Jun 21, 2026
Subject: S7-2026-15 Comments From: frank martino Affiliation: Jun. 21, 2026 I am opposed to changing the current reporting regulations.

Sent from my iPhone

Frank Nelson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank Nelson Affiliation: Jun. 21, 2026 If this happens, it's going to lead to another ENRON scandal which in turn could lead to a lot of people getting hurt! It will just like the last time lead to runs on the bank. People trying to get their money out before it's too late.

Frank O'Kie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank O'Kie Affiliation: Jun. 21, 2026 Quarterly reporting helps prevent insider trading and insider fraud.

Sent from my iPhone

Frank Perez — Jun 21, 2026
Subject: S7-2026-15 From: Frank Perez Affiliation: Jun. 21, 2026 I want the quarterly reporting to remain in the current standing no changes. I feel any changes would be allowing for too much time to pass before the correction could happen. Keep those responsible
for all actions they commit either in betterment or a detractor for the people who also have a stocks in said business. We dont need another Enron to happen again. If you forget history then we will end up repeating it again. Let's learn from those mistakes.
Keep the quarterly reports in full force as is no changes.

Yahoo Mail: Search, Organize, Conquer

Frank Ramel — Jun 21, 2026
Subject: S7-2026-15 From: Frank Ramel Affiliation: Jun. 21, 2026 Quarterly reporting should be done with any institution or business. It is only ethical.!!

Frank Watson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Frank Watson Affiliation: Jun. 21, 2026 Frank Watson CEO - no as is just way for the rich to get richer

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Franklin Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Franklin Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It's a good

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frankn28 — Jun 21, 2026
Subject: S7-2026-15 Comments From: frankn28 Affiliation: Jun. 21, 2026 If you do this, you are OK with the grifters, insider trading, and all other illegal actions.

I know this abhorrent administration only cares about the wealthy and screwing Americans, but doing this would mean you're on the take as well.

This quarterly reporting was there to make sure companies are held accountable and people don't lose all they have.

Worldcom, Enron, Theranos, Tyco, and HealthSouth all cooked their books and many people lost everything, as well as the jobs of millions.

Have a backbone and some ethics and keep the quarterly reporting. Non-wealthy Americans matter

and this country needs you and leaders who care about all of us and this country.

Frank Noone

Fred and Barb Loring — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Fred and Barb Loring Affiliation: Jun. 21, 2026 * Frederick Loring
*.Retired
*Willmette IL
*Why it matters??
*VERY simple: transparency, ..transparency, transparency.
.

Fred Bivins — Jun 21, 2026
Subject: S7-2026-15 From: Fred Bivins Affiliation: Jun. 21, 2026 It is imperative that you keep the quarterly system in place. Fred Bivins

Sent from my iPhone

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fred douglas — Jun 21, 2026
Subject: S7-2026-15 Comments From: fred douglas Affiliation: Jun. 21, 2026 Keep Quartly reporting

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Fred Fisher — Jun 21, 2026
Subject: S7-2026-15 Comment From: Fred Fisher Affiliation: Jun. 21, 2026 If it works don't fix it. Only benefits the rich.

Fred Patterson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Fred Patterson Affiliation: Jun. 21, 2026 Dear SEC, retail investors are already at a disadvantage because of institutional investors…. Keep the earnings calendar as is….. QUARTERLY!

Fred Patterson

Freda Schroeder — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Freda Schroeder Affiliation: Jun. 21, 2026 Must keep it at

quarterly. Important to keep it as it has been.

Sent from my iPhone

Freddie Mooney — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Freddie Mooney Affiliation: Jun. 21, 2026 Horrible ideas stop changing things and repair our infrastructure structure and quit losing our allies.

Get Outlook for iOS

Frontier Security — Jun 21, 2026
Subject: S7-2026-15 Comments From: Frontier Security Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!

G B — Jun 21, 2026
Subject: S7-2026-15 Comment From: G B Affiliation: Jun. 21, 2026 Average citizens cannot use loopholes to survive. Big companies should not have the privilege but should be held too much higher standard because they don't have to wor
ry about paying the grocery and gas bill.

Geraldine Bodi

"The journey of truth is before you. You are the revolution of love."
-Bodioneknobi 2020

G Manning US Citizen — Jun 21, 2026
Subject: File No. S7-2026-15 From: G Manning Don’t rollback certifications. A certification costs an honest executive nothing to sign, it exposes the fraud.

G Sprat — Jun 21, 2026
Subject: S7-2026-15 Comment From: G Sprat Affiliation: Jun. 21, 2026 Please keep the quarterly reporting schedule for businesses. Investors have a right to timely information on which to base their decisions.
Thank you.
Gail Spratley, USA citizen

Gab Wenia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gab Wenia Affiliation: Jun. 21, 2026 Hello,
I am nearing retirement and I would like to keep a closer record on my retirement income. I opposea 6 month statement. Please keep the statements quarterly. Thanks
Gabrielle.

Gabriel Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gabriel Johnson Affiliation: Jun. 21, 2026 KEEP IT QUARTLEY. ALREADY ENOGH FRAUD TAKING PLACE.

Gabriel Lear — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Lear Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
S7-2026-15 Is an extremely risky rule change. You are advocating for these companies to essentially only have to do what is a Q-10Q but fewer times a year. (Would be a Q10-S if you move forward with this.

the biggest issue with investing in anything is transparency. These corporations don't care about the cost, they want to just not file the paper work and fluff up their books in the mean time.

This rule opens the doors to excessive deregulation. The American economy only works because of the transparency compared to other nations.

I would like to all to take a moment and ask yourselves. Why would you change that?

Gabriela Molina — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gabriela Molina Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Taxpayers deserve to have more information not less about the investments that will determine our retirement and livelihood.

Gabrielle Allen retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Gabrielle Allen I keep seeing articles on the rule to change reporting requirements. I say NO! I spent most of my working life filing reports for businesses and find that a quarterly report system is fair and accurate.

Gabrielle Swanberg — Jun 21, 2026

Subject: S7-2026-15 From: Gabrielle Swanberg Affiliation: Jun. 21, 2026 Honesty, ethics. We the People demand such.

Gail Adduci — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gail Adduci Affiliation: Jun. 21, 2026 Hold them accountable. As a business owner, I file my taxes quarterly. They can too.

Sent from my iPhone

Gail Barnett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gail Barnett Affiliation: Jun. 21, 2026 Enough of the corruption

Sent from my iPhone

Gail Currie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gail Currie Affiliation: Jun. 21, 2026 This is to cut out the public from investing, or make them run scared to do so. We need transparency in this. TRANSPARANCY! NO! This practice of hiding the books 6 months at a time should be illegal!

Gail HAWTHORNE — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gail HAWTHORNE Affiliation: Jun. 21, 2026 Choosing to limit the confidence of the public investing you are risking the pullback on investment in the stock market. Personally I will not put my money in and will withdraw until oversight is restored.

Sent from my iPhone

Gail Karr — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gail Karr Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Make these corps. and people have to be transparent and also get permission from the right people before doing any projects or personally pay for them without correct planning in advance.

Gail Mix — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gail Mix Affiliation: Jun. 21, 2026 The rich get richer and the retail investor get screwed. You can still it from happening. What is the objective of your job?

Sent from my iPhone

Gail N. Vlasek — Jun 21, 2026
Subject: KEEP QUARTERLY REPORTING From: Gail N. Vlasek Affiliation: Jun. 21, 2026 Is changing quarterly reporting to half year reporting really fair for your majority of investors, many of whom are retirees like myself? Do what's right for the people! Thank you,
Gail Vlasek

Gail Nelson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gail Nelson Affiliation: Jun. 21, 2026 It's really important to continue with quarterly reporting because I need to trust the companies where I have parked so many of my assets. I need to know they are what they purport to be. This is completely moving in the wrong direction: we need more transparency, not less. And technology including AI tools constantly lessens burden of the actual reporting on the companies. Do not make this change. Thank you for listening!

Gail Nelson
retired marketing executive
Berkeley Heights, New Jersey

Sent from my iPhone

GAIL P Marsh — Jun 21, 2026
Subject: S7-2026-15 Comment From: GAIL P Marsh Affiliation: Jun. 21, 2026 We need to keep things transparent and accountable to everyone. Don't allow unscrupulous people get away with cheating.

Sent from my iPhone

Gail S — Jun 21, 2026
Subject: S7-2026-15 From: Gail S Affiliation: Jun. 21, 2026 I am Gail Spragins, retired librarian, living in a tiny town in Middle Tennessee. I am also a recent widow of a cancer survivor who held on for many years post cancer. He died last year, telling me how tired he was of fighting. When we were so young, we decided to enhance our savings by investing in Enron. It was a difficult decision, but we trusted the things that Enron officials were telling our bankers. Oh, we all were duped by Enron, and we lost our investments. It was a painful, expensive lesson for us. We trusted and accepted the lies and the loss. It was unforgettable and marked us because we had trusted the word of others. We walked away from the loss, and painfully never forgot. I do not think asking for verification and asking CEOs to stand behind their word is too much to expect. You should be trustworthy. Many young investors are counting on you to tell the truth...always.

Gail Spragins
931-589-2077 home (landline)
901-485-2439 mobile (doesn't work when I'm at home, send text or call landline instead)

Gaila Crouch — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gaila Crouch Affiliation: Jun. 21, 2026 Quarterly reporting needs to continue to keep people honest!!!
Ron snd Gaila Crouch

Gale Soderstrom — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gale Soderstrom Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
All reporting needs to be published quarterly!!! Keep companies transparent!!

Gale Stricklin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gale Stricklin Affiliation: Jun. 21, 2026 No, no and NO!!!!

Garrett Blaadwind — Jun 21, 2026
Subject: S7-2026-15 Comment From: Garrett Blaadwind Affiliation: Jun. 21, 2026 They want to cut printing and dissemination costs, it’s obvious. Anything that cuts into their personal bonuses…that’s the only thing empty suits care about….keep the quarterlies….

Sent from my iPad

Garrett Lenoir — Jun 21, 2026
Subject: S7-2026-15 Comment From: Garrett Lenoir Affiliation: Jun. 21, 2026 Quarterly reporting has proven to be a successful and secure measurement. There is no reason to reduce this security requirement. The stock market is growing successfully with the current regulations. Changing this time frame adds unnecessary risk.

Garrett Lenoir

Sent from my iPhone

Garry Ford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Garry Ford Affiliation: Jun. 21, 2026 It is too lopsided now in favor of the "connected". If anything, those connected should be prevented from buying stocks only after several weeks after elapsed with full discloser to the public.

Garry Ford-retired and tired of watching the stock market being entirely manipulated !

Garry Ford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Garry Ford Affiliation: Jun. 21, 2026 It is too lopsided now in favor of the "connected". If anything, those connected should be prevented from buying stocks only after several weeks have elapsed with full discloser to the public.

Garry Ford-retired and tired of watching the stock market being entirely manipulated !

Garry Stenzel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Garry Stenzel Affiliation: Jun. 21, 2026 I am writing to advocate for the preservation of our current reporting framework. It is my firm belief that maintaining the existing process is paramount for upholding the foundational principles of transparency and ensuring the unhindered flow of public knowledge.

The established system has proven effective in delivering clear, consistent, and accessible information, fostering an environment of trust and accountability. Any alterations to this methodology could inadvertently compromise the integrity of our data dissemination, potentially leading to a decline in public confidence and a hindrance to informed decision-making.

I urge you to consider the significant value derived from our current practices, which robustly support open communication and comprehensive understanding for all stakeholders. Prioritizing the continuity of these transparent operations is essential to guarantee that crucial information remains readily available and comprehensible to the wider public we serve.

Garten Pollard — Jun 21, 2026
Subject: S7-2026-15 From: Garten Pollard Affiliation: Jun. 21, 2026 Why change what’s working. Keep it as is! Oversight is a good thing. Don’t change the rule now.

Sent from my iPhone

Gary — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gary Affiliation: Jun. 21, 2026 Keep the reporting quarterly.

Gary Aaron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Aaron Affiliation: Jun. 21, 2026 100% transparency at all times - no dark zones.

Gary Askenas — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gary Askenas Affiliation: Jun. 21, 2026 Gary Askenas,

retired, Georgia:

Quarterly reporting insures that we have information on our investment status on a timely basis.
In a time when stocks move significantly in one day, it's a necessary tool that helps investors to have an up to the minute assessment of the near term future of our positions.
If we lose this valuable and indispensable decision making tool, we have a greater chance we can lose the hard earned dollars we worked and saved our entire lives for.
Please do not go back to semi annual reporting, history tells us this is the wrong direction to take!
Please keep the quarterly reporting to help investors to survive and thrive in these very turbulent economic times.
Thank you,
Gary

Sent from my iPhone

Gary Brooks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Brooks Affiliation: Jun. 21, 2026 No! This is a license to be irresponsible.

Sent from my iPhone

Gary Burkett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gary Burkett Affiliation: Jun. 21, 2026 Gary Burkett- Retired - I monitor my portfolio daily. With Quarterly statements are what the people need, what I use, and rely on to monitor the markets and the negative actions of corporations. Quarterly keeps us closer to the money we have and away from corporations that could care less about us. If you want to change it, it should be monthly. Too much corporate greed and we need to keep our eyes on them and the money that is ours.

Gary Cloud — Jun 21, 2026
Subject: S7-2026-15 From: Gary Cloud Affiliation: Jun. 21, 2026 Keep them in jail for the rest of their miserable life

Sent from my iPhone

Gary Cook — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gary Cook Affiliation: Jun. 21, 2026 I am a retired investor in Indiana. I struggled , skrimped and saved all my working life to be able to retire without worry. Please do not make the proposed change in reporting requirements. I believe it will hurt individual investors, or economy and business culture.

Sent from my iPhone

Gary Davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Davis Affiliation: Jun. 21, 2026 Investors should have the right to know how a company is doing on a quarterly basis. Quarterly reporting also protects investors from possible fraud and being misled by companies that are trying to hide compromising information. Six months is far too long to not have public financial records on companies

Gary Davis
Financial advisor

Sent from my iPhone

Gary Garfield — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gary Garfield Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I urge you not to adopt Rule S7-2026-15. I am a retired CEO of a company with 55,000 employees and operations on five continents. As an investor I get huge benefit from quarterly reporting. It helps make the investing playing field more level, and keeps investors informed so they can make better risk benefit decisions with their investments.

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gary gosewisch — Jun 21, 2026
Subject: S7-2026-15 Comments From: gary gosewisch Affiliation: Jun. 21, 2026 Quarterly reporting needs to be MANDATORY. It keeps corporations from hiding what really matters to investors!

Sent from my iPad

Gary Hopkins — Jun 21, 2026
Subject: S7-2026-15 From: Gary Hopkins Affiliation: Jun. 21, 2026 Keep reporting as always.

Gary Huffman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Huffman Affiliation: Jun. 21, 2026 The more transparency, the better. If you got nothing to hide, why be against quarterly reporting? It has nothing to do with looking after investors or the little guy. It's all about greed, corruption and a flaggerant middle finger to everyone who's not in the upper echelon. It's all about greed and power!

Gary L. Huffman

Gary Knipe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gary Knipe Affiliation: Jun. 21, 2026 Please keep the requirement for corporations to report quarterly. This information is vital to protecting the assets of small investors. Thank you!

Thanks,

Gary

Gary Krumenacher — Jun 21, 2026
Subject: S7-2026-15 From: Gary Krumenacher Affiliation: Jun. 21, 2026 Chi Krumenacher, PhD Accountability should be a priority for every business concern in this country. If a business is operating honestly then there should be no question about being reviewed by the proper authorities. Citizens cannot scrutinize every transaction and business operation. CEO's are humans who are all too often tempted to serve their own desires rather than those of their share holders and employees. If they are dishonest then they need to be brought to justice. That is plain and simple.

Gary Lampman — Jun 21, 2026
Subject: S7-2026-15 From: Gary Lampman Affiliation: Jun. 21, 2026 WTF is wrong with the ultra corrupt SEC! IT is clear that the CEO's are greedy criminals who commit crimes every day and assholes in government green light this behavior!
Enron destroyed lives and you want to return to that time? Go **** yourself!
I have worked all my life and have never been so disgusted with corporations and billionaires shafting the working class.
My name is Gary Lampman, a Service Technician who lives in Nashville, Tn.
I remember Enron like it was yesterday!

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gary lee — Jun 21, 2026
Subject: S7-2026-15 Comment From: gary lee Affiliation: Jun. 21, 2026 I Gary Lee ,an older retired lineman depend on my investments to make my life easier ,keep a roof over my head,and food on my table. I see the move to making reporting less often as really
bad in so many ways. Over my many years on this earth I have learned that bad things happen in the dark . Please do not make any changes in the reporting. With data being so easy to follow nowadays there is no reason to do this . Thank you for hearing me,the
little guy.

Yahoo Mail: Search, Organize, Conquer

Gary Machock — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gary Machock Affiliation: Jun. 21, 2026 Leave it alone, you know this will lead to fraud and scandal down the road.

Sent from my iPhone

Gary Ott — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gary Ott Affiliation: Jun. 21, 2026 The SEC is proposing to

roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of people's savings.
This is bad for everyone.
It cannot be allowed to happen.

Gary Ott

Gary Reinsberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Reinsberg Affiliation: Jun. 21, 2026 Even if we all comment about how this will impact us personally trump will not care and he and his band of thieves will do it anyways.
I only hope this does not happen and we as average citizens are not left in the dark. I am here to tell Trump, Congress and the SEC NO do not change the quarterly in fact this time more than ever we need more oversight not less.

Gary Richard — Jun 21, 2026
Subject: S7-2026-15 From: Gary Richard Affiliation: Jun. 21, 2026 As a private investor in the stock market I expect the SEC to protect individual investors, period. This shameful proposal will increase unlawful activities by the rich and take advantage of individual investors like myself. I can't believe your department is even considering this proposal. It must be another Trump convict idea to swindle money from the common man to enrich his CEO buddies.

Gary Riecke — Jun 21, 2026
Subject: S7-2026-15 From: Gary Riecke Affiliation: Jun. 21, 2026 SEC!!!
What are you thinking? Do you think? Do you learn any lessons from the past. The only goal of the rich is to get richer. Changing this to semi annual would be the beginning of the end. Are you working for Trump?
You work for the citizens. Do your job and uphold your morals!
Keith Riecke

Gary Yokoyama — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gary Yokoyama Affiliation: Jun. 21, 2026 Protect Americans from corporate fraud. 86 the proposed new SEC rule!

Sent from my iPad

Gayle Christian — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gayle Christian Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is essential to retain the quarterly reporting by CEO'S to the SEC. As a retiree and investor, I need assurances that CEOs are toeing both the legal and ethical lines. It also serves as a reminder of

their responsibilities And includes legal consequences for not upholding the Right Behaviors. Consequences are essential for illegal behavior and this helps ensure that is in place!

Gayle Jeffers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gayle Jeffers Affiliation: Jun. 21, 2026 I think we should continue to get quarterly reports.

Sent from my iPhone

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gayle kukta — Jun 21, 2026
Subject: Comment on S7-2026-15 From: gayle kukta Affiliation: Jun. 21, 2026 Gayle kukta. Ansonia CT. Quarterly reporting matters. We know it is beneficial. Why would we change that! Very suspect to want that SEC would even consider it.

Gayle M — Jun 21, 2026
Subject: S7-2026-15 From: Gayle M Affiliation: Jun. 21, 2026 Companies and their executives have a responsibility to their investors. A loss, especially to small investors could be catastrophic. CEOs have responsibility to their shareholders who pay their salaries to be honest and above reproach in their business dealings!

Gayle MacDonald
501 Lexington St.
Waltham, MA 02452
Every day is a gift

Gayle Tilman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gayle Tilman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The key word is transparency, our economy is changing at a rapid pace,the public should be informed in a timely manner, who benefits from this change is what matters.
thank you, Gayle Tilman

Gaylen Holcomb — Jun 21, 2026
Subject: S7-2026-15 From: Gaylen Holcomb Affiliation: Jun. 21, 2026 Do not slack up on oversight. Do your job.

Gaynell Farmer — Jun 21, 2026
Subject: S7-2026-15 From: Gaynell Farmer Affiliation: Jun. 21, 2026 I'm tired of the grifter in the WH and all that he is trying to do to destabilize our country. THIS HAS TO STOP!!!?

GE M — Jun 21, 2026
Subject: Comment on S7-2026-15 From: GE M Affiliation: Jun. 21, 2026 Keep the quarterly. Needs to keep it that was so every one is aware

Sent from my iPhone

Geda Wilcox — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Geda Wilcox Affiliation: Jun. 21, 2026 My name is Elizabeth Wilcox and I recently retired. Reporting needs to be kept quarterly to protect investments as I rely on my IRA for my income.

Yahoo Mail: Search, Organize, Conquer

Gena Olson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gena Olson Affiliation: Jun. 21, 2026 It would be a mistake to allow companies to wait 6 months to report their financials. Too much opportunity to hide important information, to allow insiders to benefit and leave stockholders holding the bag.

Gene Carter — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gene Carter Affiliation: Jun. 21, 2026 Quarterly reporting is similar to checking your compass for direction. Any deviation from your course, requires less correction when discovered early. Many things can cause a deviation, natural events, calibration of equipment, or someone letting go of the WHEEL! We need QUARTERLY reporting! STAY THE COURSE!

Gene Garza — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gene Garza Affiliation: Jun. 21, 2026 This is more corporate coddling from big brother with only the public to be penalized. Do not do this.

Geneva M Bowling — Jun 21, 2026
Subject: S7-2026-15 From: Geneva M Bowling Affiliation: Jun. 21, 2026 Geneva Bowling
Retired
Ohio
4 times a year..... It matters bc.....we already have too much corruption

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Geneva M Bowling — Jun 21, 2026
Subject: S7-2026-15 From: Geneva M Bowling Affiliation: Jun. 21, 2026 Geneva Bowling
Retired

Ohio It matters bc.....we already have too much corruption

Genevieve Sanchez-Howard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Genevieve Sanchez-Howard Affiliation: Jun. 21, 2026
To the Securities and Exchange Commission:
All investors need access to quarterly reports. Don't let companies hide their performance data.

Geoff McQueen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Geoff McQueen Affiliation: Jun. 21, 2026 Informed investing requires information. This regressive proposal is unacceptable.

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Geoff McQueen

Geoffrey Gibson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Geoffrey Gibson Affiliation: Jun. 21, 2026 There is already too much fraudulent activity even with just quarterly reporting.

~Geoff

Georganna Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Georganna Miller Affiliation: Jun. 21, 2026 No do not pass this please

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George — Jun 21, 2026
Subject: S7-2026-15 From: George Affiliation: Jun. 21, 2026 He Do not cut back on quarterly reporting

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George Bedorf — Jun 21, 2026
Subject: S7-2026-15 Comment From: George Bedorf Affiliation: Jun. 21, 2026 Keep quarterly reports. They provide information for the company management as well as investors.

Sent from my iPhone

George Bliss — Jun 21, 2026
Subject: S7-2026-15 Comments From: George Bliss Affiliation: Jun. 21, 2026 SEC,

Transparency benefits the public and helps engender trust in our economy. Keep the quarterly reports. Perhaps reframe your focus to that of addressing monopolies and insider trading?

Regards,
- G B

George D'Elia — Jun 21, 2026
Subject: S7-2026-15 From: George D'Elia Affiliation: Jun. 21, 2026 It is absolutely important to do so, in fact more should be done for accountability! Why are you suggesting less be done?? We must always be vigilant!!

George Eggert — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: George Eggert Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep this quarterly and not in corporate Americas hand.

George Fitzgerald — Jun 21, 2026
Subject: Comment on S7-2026-15 From: George Fitzgerald Affiliation: Jun. 21, 2026 George Fitzgerald, retired military and nurse, Do not roll back reporting requirements, historically this led to lower returns and valuation. SEC should continue current trends and maintain economic growth, common sense control measures decrease fraud and keeps economy growing.

George Fitzgerald, MSG (ret)
Pittsburgh, PA

Sent from my iPhone

George Fomby — Jun 21, 2026
Subject: S7-2026-15 From: George Fomby Affiliation: Jun. 21, 2026 We need to keep this quarterly reporting for the well being of integrity and accountability of big corporations to its stockholders

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George Libby — Jun 21, 2026
Subject: S7-2026-15 From: George Libby Affiliation: Jun. 21, 2026 I think it is a necessary part of investing and approve of such.

Sent from my iPhone

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george nelson — Jun 21, 2026
Subject: S7-2026-15 Comments From: george nelson Affiliation: Jun. 21, 2026 Quarterly is better

Sent from my iPhone

George Nixon — Jun 21, 2026
Subject: S7-2026-15 Comments From: George Nixon Affiliation: Jun. 21, 2026 If the SEC desires to keep its legitimacy then it has NO Choice but to keep the reporting rules in place. Doing otherwise will ensure the wrath of the voters and the incoming Democratic Congress .

Sent from my iPhone

George Rich Christensen — Jun 21, 2026
Subject: S7-2026-15 Comments From: George Rich Christensen Affiliation: Jun. 21, 2026 George R Christensen III -Retired. I think quarterly reporting in this day and age is nowhere near as onerous as it was when the rule was put into effect. In fact, considering advances in technology it should be easy to provide even more transparency by reporting monthly. As an investor in public companies, I find this attempt to blind we the people to what is happening with our investments unconscionable. I urge you not to bend to political pressure and maintain or improve the invest-ability of US markets. I don't invest in China because of the lack of reliable information. If this rule change goes through the negative impact on our markets and economy will be swift and painful.

George R. Christensen III
815-501-4332

George Richard — Jun 21, 2026
Subject: S7-2026-15 Comments From: George Richard Affiliation: Jun. 21, 2026 There is a good reason for quarterly reporting … PULEEZE maintain the standard as QUARTERLY. Graduated 1969 = Business Management major. and minor in Accounting. 6 months is too dense.

GEORGE RUPERT — Jun 21, 2026
Subject: Comment on S7-2026-15 From: GEORGE RUPERT Affiliation: Jun. 21, 2026 With the emergence of crypto and AI, it is more important than ever to have timely reporting. While monthly reporting would likely be unreasonably burdensome, any longer than the current three months requirement puts too much shade on results and six months is entirely unreasonable. I cannot imagine enduring six months between required reports. This is not your 1955

Sent from my iPhone

GEORGE SAYEG — Jun 21, 2026
Subject: S7-2026-15 Comment From: GEORGE SAYEG Affiliation: Jun. 21, 2026 Don't change leave it quarterly.

Sent from my iPhone

George Starolis — Jun 21, 2026
Subject: S7-2026-15 Comments From: George Starolis Affiliation: Jun. 21, 2026 We need to keep quarterly reports.

Sent from my iPad

Georgette Charles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Georgette Charles Affiliation: Jun. 21, 2026 Ok this pure corruption this wrong!!!
The working class keep getting push down

Sent from my iPhone

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georgiann cain — Jun 21, 2026
Subject: S7-2026-15 Comment From: georgiann cain Affiliation: Jun. 21, 2026 Report quarterlys!!

Sent from AT&T Yahoo Mail on Android

Gerald Alton — Jun 21, 2026
Subject: S7-2026-15 From: Gerald Alton Affiliation: Jun. 21, 2026 Less accountable leads to more corruption in the big corporations. And it is obvious that regulators are in concert with these corporations leaders because shareholders and the public see high pay with little, very little, to show for their work in the products produced.

Dean Alton

Gerald Boone — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gerald Boone Affiliation: Jun. 21, 2026 I am 70 and I'm trying to retire. I barely get by now. Please keep reporting as it is today. Quarterly.

Gerald Gordier — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gerald Gordier Affiliation: Jun. 21, 2026 Using a pen to sign

a document 4 times a year is NOT a burden! If it is perceived to be, you need a new CEO. Cut their salaries if it is so difficult. Keep at least a modicum of transparency in our current wobbly system. Who was the idiot that proposed this stupid idea?

Gerald (Gary) Gordier
14 Pinehaven Cir
Midland, MI 48706

Phone: 989-941-6194

Gerald White — Jun 21, 2026
Subject: S7-2026-15 From: Gerald White Affiliation: Jun. 21, 2026 WAY DO YOU HAND PICK TRUMP FASCIST KEEP ****ING THE AMERICAN PEOPLE WHAT THE **** IS WRONG WITH YOU COMMUNIST

Gerald Yingling — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gerald Yingling Affiliation: Jun. 21, 2026 We need to stay with quarterly reporting. 6 months is too long to be unaccountable.

Geri Lewis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Geri Lewis Affiliation: Jun. 21, 2026 I believe we ALL should learn from prior mistakes & if this change makes that big of a difference in OUR portfolios, it should never be put in place!

Geri J. Lewis

Gerri — Jun 21, 2026
Subject: Hey, SEC: Keep it Quarterly! From: Gerri Affiliation: Jun. 21, 2026 Dear SEC:

Public companies are PUBLIC and should continue to be subjected to quarterly oversight and review! Shielding the ability of companies from quarterly review for unscrupulous practices, for six months per year is totally unacceptable and this proposal should be permanently banned!!

Geraldine Clemons
Shreveport, LA
Retiree

Gerri Ann Danilowicz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gerri Ann Danilowicz Affiliation: Jun. 21, 2026 Companies should be required to show what their profits or losses are quarterly. People have a right to know how their investments are are doing. For many this is their future retirement. Most investors are not wealthy millionaires and these investments will depend on when and how they'll be able to retire.

Gerri Ann Danilowicz
Retired RN

Gerry Eckhardt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gerry Eckhardt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Checks and balances protect people from fraudulent money handling. Reducing the current four times per year to two isn't helping investors but allows fraud to go unnoticed for a longer time period. Please keep checking quarterly.

Gerry Guay — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gerry Guay Affiliation: Jun. 21, 2026 Don't listen to Trump, he has Dementia, Stage 6 Severe cognitive decline.

Gerry Ziegler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gerry Ziegler Affiliation: Jun. 21, 2026 Quarterly reports are the bare minimum. How about reporting EVERY MONTH?
Changing to every 6 months should not even be considered.

Thank you.

Gerard Ziegler
Champaign, IL

Get Outlook for Android

Gertrude Burns — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gertrude Burns Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Leave thomgs as they are.

GF — Jun 21, 2026
Subject: Comment on S7-2026-15 From: GF Affiliation: Jun. 21, 2026 I have done valuations for the buy side. You are adding too much risk. Even quarterly is not enough. Fraud will increase and faith in the stock market will disappear. There is a reason other countries invest in our market and the 10Q and yearly 10K is the reason.

Sent from my iPhone

GILBERT MARTINEZ — Jun 21, 2026
Subject: S7-2026-15 Comments From: GILBERT MARTINEZ Affiliation: Jun. 21, 2026 Let's stop the Corporate Corruption and keep the Status Quo

Sent from my iPhone

Gilberto Diaz-Castro — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gilberto Diaz-Castro Affiliation: Jun. 21, 2026 Quarterly reporting is a must to retain the trust of investors, keep our economy in an upward trend, and to keep CEO's deterred from fraudulent transactions. IMHO we could use new reportable data more often, I don't see how this could be difficult in our times when even without SI assistance our computer systems can produce the data in days versus months as it was in the 19th century.

Gilberto Díaz-Castro
(910) 366-0865

Giles Bowkett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Giles Bowkett Affiliation: Jun. 21, 2026 Hello. My name is Giles Bowkett. I am a software engineer. Quarterly reporting is absolutely necessary. Studies show that abandoning this standard increased stock market volatility in the UK and the EU, where it also enabled Wirecard's multi-billion dollar fraud and has cost London a ton of IPOs. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. Prior to the tariffs of 2024, the US was widely respected and trusted as a place to do business and invest money. We cannot afford any further degradation to that global reputation. Our high standard of disclosure upholds that reputation, which is a treasure to maintain and preserve. This proposed rule change is an outrage and should not even be on the table. It's absurd, and obviously designed to enable abuse and insider trading.

Gillian Stewart — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gillian Stewart Affiliation: Jun. 21, 2026 Absolutely needs to stay quarterly

Sent from my iPad

Gina Cisario — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gina Cisario Affiliation: Jun. 21, 2026 Quarterly reporting offers transparency. Keep up quarterly reporting.
I want to know how my portfolio is doing at least quarterly. There should be no shenanigans when it comes to consumers investments in the requirements of the SEC.
Well, you're at it don't let politicians be buying or selling during their tenure. There are too many back door "earnings" in this administration.

Sent from my iPhone

Gina Cochran — Jun 21, 2026
Subject: S7-2026-15 From: Gina Cochran Affiliation: Jun. 21, 2026 It's telling that the current quarterly reporting requirement came after ENRON. Accountability is key to transparency and keeping companies honest!

Gina Cochran
GinaYCochran@gmail.com
(970)215-3126 (US/WhatsApp)

Gina Gallagher — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gina Gallagher Affiliation: Jun. 21, 2026 We need better transparency, not worse. Would really like monthly statements

Sent from my iPhone

Gina Moore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gina Moore Affiliation: Jun. 21, 2026 Keep quarterly accounting !

Gina Riggi — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gina Riggi Affiliation: Jun. 21, 2026 The grift in our government has got to stop. There's no protection for consumers anymore and this will just be another nail in the American Publics coffin.

Gina Young — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gina Young Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Only releasing a bi-annual report leaves lots of time for a few "bad seeds" to take advantage of the changes.
When investors are informed, they tend to continue investing. Take that away, and open up the chance for corruption, and people will shy away from investing.

Ginger Wood-Oguno — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ginger Wood-Oguno Affiliation: Jun. 21, 2026 Keep it QUARTERLY!! We need to SEE in order to UNDERSTAND our investments.

Eloise Wood-Oguno
Service Coordinator
Nashville, Tennessee

Ginger Wood-Oguno, M. Ed.
Phone: 615.642.7389

Licensed Financial Professional
Licensed in the following states:
AL, AR, AZ, CA, CT, FL, GA, HI, IL, IN, KS, KY, LA, MA, ME, MO, MS, NC, NE, NH, NJ, NM, NV, NY, OH, OK, OR, PA, RI, SC, SD, TN, TX, VT, WA, & WI.

"Improving lives, one family at a time!"

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ginny dowdal — Jun 21, 2026
Subject: S7-2026-15 Comment From: ginny dowdal Affiliation: Jun. 21, 2026 Leave it quarterly for accountability and consumer protections.

Yahoo Mail: Search, Organize, Conquer

Ginny McAvinney — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ginny McAvinney Affiliation: Jun. 21, 2026 Do not change!! Retired, no job title, but I sure have a stake in this as do my working husband and children.

Ginny Murphy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ginny Murphy Affiliation: Jun. 21, 2026 No way, the corporate investors have too much of an advantage already. Definitely no to this proposal!

Glenda Beck — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Glenda Beck Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: the SEC has already stolen billions of dollars. Hold them responsible going ahead in the future. Keep them honest!

Glenda Bitner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Glenda Bitner Affiliation: Jun. 21, 2026 I strongly believe this will only serve as a means for allowing unchecked fraud. Quarterly reporting
is essential to maintain honesty.

Glenda Boyle — Jun 21, 2026
Subject: S7-2026-15 Comment From: Glenda Boyle Affiliation: Jun. 21, 2026 I respectfully urge the SEC to continue to require quarterly reporting for the well-being of all investors in the stock market. Even professional investors will be hampered if they have only outdated information with which to work. I remember the Enron scandal, and there was good reason to tighten reporting requirements! Something similar could happen again, given less transparency.

Requiring quarterly reporting for businesses protects the integrity of the stock market. For the welfare of the entire US economy, I implore you not to change this rule.

Sincerely,
Glenda Boyle

Glenda Person — Jun 21, 2026
Subject: S7-2026-15 Comments From: Glenda Person Affiliation: Jun. 21, 2026 Glenda Person Retired

I want quarterly reports. Since the invention of AI this should not be a difficult or expensive task.

Sent from my iPad

Glenda Tobiason — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Glenda Tobiason Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please make investment information easily available to everyone. It should even be taught more in all schools starting in grade-school and becoming more intense in high-school. Classes for Seniors (age 65+) i would appreciate.

Glenn Hardesty — Jun 21, 2026
Subject: S7-2026-15 Comments From: Glenn Hardesty Affiliation: Jun. 21, 2026 Leave it the way it is!

Glenn Olsen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Glenn Olsen Affiliation: Jun. 21, 2026 Do not change to semi annual
reporting. It will not benefit anyone.

Get Outlook for Android

Glenn Oswald — Jun 21, 2026
Subject: S7-2026-15 Comment From: Glenn Oswald Affiliation: Jun. 21, 2026 Hiding their reports delays justice and economic growth. It compares to individual Americans not reporting their earnings to the government.

Glenn Oswald
glenncanoe@gmail.com
603-507-7363
he/him/his

GLENNA Cash — Jun 21, 2026
Subject: S7-2026-15 Comment From: GLENNA Cash Affiliation: Jun. 21, 2026 Please continue with quarterly reports. Anyone like I am with small investments needs to be constantly aware. A loss for me can be fatal.

GLORIA COHEN — Jun 21, 2026
Subject: S7-2026-15 Comments From: GLORIA COHEN Affiliation: Jun. 21, 2026 Reports must be kept at least quarterly and be transparent!

Sent from my iPad

Gloria Colangelo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Colangelo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports. Protect us not fraudsters!

Gloria Graham — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gloria Graham Affiliation: Jun. 21, 2026 Less accountability? After finding all the fraud from NGOs for decades? No perhaps it should be monthly

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Gloria Graham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gloria Graham Affiliation: Jun. 21, 2026 Catch fraud as early as possible

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Gloria Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reports I am able to decide on what stocks to buy or sell I will be able to manage by investments

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Gloria Stambaugh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gloria Stambaugh Affiliation: Jun. 21, 2026 Keep them honest and make it monthly. That way we all benefit from the truth not the presidents administration's false words or actions. Gloria stambaugh retired custodian. It matters because small businesses have to do or they get punished for it. Not big corporations. I have someone in my family has a small business that
goes by the law.so should big corporations.
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Gloriana Palancia — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gloriana Palancia Affiliation: Jun. 21, 2026 My name is Gloriana Palancia . I am retired once from advertising and once from a financial institution. It is imperative that we make stronger regulations during this time of allowing grift and corruption fraud to continue! Stop the leaking of good reforms placed in the past that work for the general public!

Sent from my iPhone

GM Travelers — Jun 21, 2026
Subject: S7-2026-15 Comments From: GM Travelers Affiliation: Jun. 21, 2026 Quarterly reports are critical for the American public and our investment advisers to comprehend economic trends and our investments and how they are impacted. This is an irresponsible concept to eliminate quarterly reports!

Sent from my iPhone

Gmail — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 21, 2026 Sandee Macht. Senior Demand Planner. I am retiring in August. My nest egg is what allows me to do that. Less frequent reporting equals less oversight and bigger swings in the market. I would be more likely to pull most, if not all, of my money out of the market if the reporting changes to twice annually. Please keep the reporting the same

Sandee Macht
Watertown, WI
Sent from my iPhone

Gmail — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gmail Affiliation: Jun. 21, 2026 Quarterly reporting. The only way to fault be able to make decisions.

Sent from my iPhone

Gmail — Jun 21, 2026
Subject: S7-2026-15 From: Gmail Affiliation: Jun. 21, 2026 Not on our watch. You are using our money, it is not in our best interest to reduce reporting reqs.

SK

Gmail Private — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gmail Private Affiliation: Jun. 21, 2026 As a retiree dependent on my savings, I can not afford the potential instability of semi-annual reporting. Please continue quarterly reporting.
Celia Bane
Harkers Island, NC

Sent from my iPhone

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gnateelight — Jun 21, 2026
Subject: S7-2026-15 Comments From: gnateelight Affiliation: Jun. 21, 2026 This is out of hand, do the right thing and don’t allow corporations this obvious lack of oversight.

Sent from my iPhone

Gordon Hennesy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gordon Hennesy Affiliation: Jun. 21, 2026 Gordon Hennesy Software Developer. Eugene Oregon. Please don’t drop the quarterly reporting

requirement for less-frequent reports.

Retail investors such as retirement funds, need timely information about the companies they invest in.

I will be retiring within a few years, and I believe the changes under consideration would lead to these funds having less money available going forward.

Thank you for your consideration.

Sincerely,
Gordon Hennesy

Gordon Stump — Jun 21, 2026
Subject: S7-2026-15 From: Gordon Stump Affiliation: Jun. 21, 2026 until WE THE PEOPLE get special interest money out of government WE THE PEOPLE get what they paid for bend over sheeple

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Grace Dietrich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Grace Dietrich Affiliation: Jun. 21, 2026 Grace, store associate at a non-profit who has retirement in the stock market.
This change harms investors and the general public by allowing corporations to operate with reduced oversight and public scrutiny. The minor cost saving obtained by removing 2 reporting periods is overshadowed by the reduction in accountability and transparency.

Grace

Grace Niu — Jun 21, 2026
Subject: S7-2026-15 Comments From: Grace Niu Affiliation: Jun. 21, 2026 My name is Grace N. I'm a retail investor, and my elderly parents have many thousands tied up in stocks and mutual funds, and my mother is disabled with Parkinson's disease. Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly. There is no one being helped by letting quarterly reporting become semiannual besides bad actors and insider traders. The people who hired the overpaid lobbyists who are pretending that making quarterly reporting optional is a good decision that'll cut "red tape" (read: basic due diligence) should all have their hard drives checked for a second set of books.
These lobbyists and their bosses should go work on a farm for free for 7 years while their landlord/owner embezzles all their wages and then someone should ask them if they think that farm should

have government oversight. —That last sentiment was rhetorical and a joke. Slave labor and embezzlement is very, very bad. These C-levels might not realize it yet though!
In other words, what is it that makes you think that any normal investor should have to do all the grunt work of ever working for a living and choosing how to invest their itty bitty chump change savings if these executives and their institutional investors will suddenly be allowed to operate with half as much transparency as before? And run off with double the embezzled funds? Think of who you're really working for. Think about it again. Now back away from the autopen.

Grace Rael — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Grace Rael Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Limiting reporting causes transparency issues. Especially as an investor who relies on my investments to make informed decisions to add value as I'm retired and rely on my monies to live. Please reconsider SEC reporting.

GRACE stodolaa — Jun 21, 2026
Subject: S7-2026-15 Comments From: GRACE stodolaa Affiliation: Jun. 21, 2026 I do not agree with this! I want to know on quarterly reports not 2 times a yr.

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grandruby77 — Jun 21, 2026
Subject: S7-2026-15 Comments From: grandruby77 Affiliation: Jun. 21, 2026 A retired senior and I need to know what my mo ey is doing. Everything is always for the millionaires and what about us regular people. We are tried of struggling all the
time. We worked hard for our money. Pam Gillie . Retired

Sent from my Galaxy

Grant Quinlan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Grant Quinlan Affiliation: Jun. 21, 2026 This proposal to allow large publicly traded companies to go dark for 6 months at a time is a very dangerous and disturbing attack on the very concept that middle class working Americans can participate in our economy! Instead we should be working towards further opening up information about these companies by going from quarterly reporting to monthly reporting! The technology to automate is available today to accomplish this cheaper and faster than now!

Sent from my iPhone

Greer Swiston — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Greer Swiston Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Disclosure and accountability has always been there way to keep free market safe and stable. Companies already have a way of keeping private on their disclosures, they dont have to go public. But once they *are* public and have the benefits of trading publicly...then there must be more transparency else the impact to the public could destablize too many people's futures.

Greg Kane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Greg Kane Affiliation: Jun. 21, 2026 Fair investing requires the average person to know everything that is affecting profits. Dont change the rules

Sent from my iPad

Greg Keefer — Jun 21, 2026
Subject: S7-2026-15 From: Greg Keefer Affiliation: Jun. 21, 2026 Keep the quarterly reporting/signing requirements.

Greg Klause — Jun 21, 2026
Subject: S7-2026-15 Comments From: Greg Klause Affiliation: Jun. 21, 2026 Now is absolutely not the time to change longtime established regulations. There is way too much chaos in Washington right now.

Sent from my iPhone

Greg L — Jun 21, 2026
Subject: S7-2026-15 Comment From: Greg L Affiliation: Jun. 21, 2026 If this rule passes I believe there will be less “outside” investors and I’ll be one of them. Companies need to be held accountable and transparent.

Greg Nixon — Jun 21, 2026
Subject: S7-2026-15 From: Greg Nixon Affiliation: Jun. 21, 2026 Corruption is rotting our economy and democracy. Keep them accountable.

Sent from my iPhone

Spelling made up by Siri based on her mood.

Greg Stanbury — Jun 21, 2026
Subject: S7-2026-15 Comment From: Greg Stanbury Affiliation: Jun. 21, 2026 This is not right. Ordinary investors have a right to timely information about the financial health of their investments. Institutions and whales already have a huge advantage do not widen the gap. It’s just not right.

Sent from my iPhone

Gregg Dickerson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gregg Dickerson Affiliation: Jun. 21, 2026 SEC! I'm against this, do not do this! These companies need to be held accountable with reporting just as it is, not less frequently!

Sincerely,
Dr. Gregg Dickerson

Sent from my iPhone

Gregg Lebovitz — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gregg Lebovitz Affiliation: Jun. 21, 2026 I don’t know what you are thinking, but this is just a corrupt idea and we will hold you accountable if this goes through.

Sent from my iPhone

Gregory Crow — Jun 21, 2026
Subject: S7-2026-15 From: Gregory Crow Affiliation: Jun. 21, 2026 This rollback makes no sense and will likely cause harm to the general public. The only benefit is to those who wish to commit fraud.

Regards,
Gregory Crow

Sent from Gmail Mobile

Gregory Melville — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gregory Melville Affiliation: Jun. 21, 2026 Keep it!
(If it ain’t broke, don’t fix it.)

Sent from my iPhone

Gregory Senior — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gregory Senior Affiliation: Jun. 21, 2026 Gregory Senior, I'm retired. In the dark, is where corruption grows

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Gregory Weiss — Jun 21, 2026
Subject: Keep Quarterly Reporting From: Gregory Weiss Affiliation: Jun. 21, 2026 Getting rid of quarterly reporting is a disastrous idea. It would kill valuations, and erode trust.

America is the world financial leader because people trust our system - if that falters, we fall.

Gregory Wright — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gregory Wright Affiliation: Jun. 21, 2026 Bad idea for the regular investors and the public

Sent from my iPad

Gregory` Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gregory` Miller Affiliation: Jun. 21, 2026 Please continue quarterly reports. As a private investor, I rely on frequent reports to clarify my investments.

Gregory Miller
29 McKinley Drive
Delmar NY 12054

GREIG WODDAIL — Jun 21, 2026
Subject: Comment on S7-2026-15 From: GREIG WODDAIL Affiliation: Jun. 21, 2026 Vernon Greig Woddail, retired, Lumberton’s Texas. This matters because being retired with this inflation rate and cost of living, it lessens my retirement. Companies skate by with less reporting over time, not enough tracking or current updates. They ned to be held more accountable. It’s your future after all those years of working or investing. The public investors make America, they should be protected.

Sent from my iPhone

Gretchen Pemberton — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Gretchen Pemberton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please do not change the rule requiring quarterly disclosures. We cannot invest wisely if those reports come every six months instead. Please help keep companies transparent and accountable.
Thank you so much!
Gretchen A. Pemberton

Gretchen StClair — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gretchen StClair Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports contain information that the average investor relies upon to help make financial decisions with precious retirement funds. Being uninformed could be disastrous to people who have worked all their lives to build enough money to live on in their senior years. Transparency is imperative!
Thank you!
Gretchen StClair

Griff Nisha — Jun 21, 2026
Subject: S7-2026-15 Comment From: Griff Nisha Affiliation: Jun. 21, 2026 No to this! Keep the filing window as small as possible, shorten it even.

John Hayes, sole proprietor of GriffGetsIT consulting.

Guido Bryant — Jun 21, 2026
Subject: S7-2026-15 Comments From: Guido Bryant Affiliation: Jun. 21, 2026 This is a must these days. I work in the film industry and am held accountable for work done, it should be the same for everyone.

Gurinder Singh — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Gurinder Singh Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
1.More Disclosuer in detail from Punlic Companies.
2. More Transparency to avoid Fraud.
3. Quarterly Reporting instead of every 5 months.

Guy Marx — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Guy Marx Affiliation: Jun. 21, 2026 My name is Guy Marx. I am a retired Registered Nurse that is 75 years old. My only income other tangible the Social Security we have is from investments we have made over our working lifetimes and have invested so we might have enough income to support ourselves till we die. I am asking that you do not make rule changes that would reduce transparency by changing corporate reporting to twice a year. This

change would greatly reduce our overall investment values and returns and affect the quality of our lives.

Sincerely Guy Marx

Sent from my iPhone

Gwen Berliner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gwen Berliner Affiliation: Jun. 21, 2026 The big companies already are doing petty darn well, right? This is unfair to the average Joe!

Thank you for your time,

Gwen

Sent from my iPhone

Gwen Fisher BI — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Gwen Fisher BI Affiliation: Jun. 21, 2026 During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year.

American companies need to keep reporting quarterly. This is what Makes America Great. It's what all civilized democracies do. Democracies die in darkness.

Gwen Fisher

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gwen greenhow — Jun 21, 2026
Subject: S7-2026-15 Comment From: gwen greenhow Affiliation: Jun. 21, 2026 That's better than 6 months, but I'd prefer monthly. What are they hiding?!

Sent from my iPhone

Gwen Murray — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gwen Murray Affiliation: Jun. 21, 2026 Are you kidding me? Are we actually PROMOTING theft? Stop the stupidity now!!!

Gwen Strong — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gwen Strong Affiliation: Jun. 21, 2026 Keep what's working!! There is enough fraud in this evil world.

Sent from my iPhone

Gwendolyn Bare — Jun 21, 2026
Subject: S7-2026-15 From: Gwendolyn Bare Affiliation: Jun. 21, 2026 Wendy Bare , retired, Richmond, VA. As stockholders , WHY would we need to WAIT 6 months to find out how a company we own shares in is doing? Each company MUST be keeping daily, weekly, monthly records and reporting it to the higher ups and CEO. With today's technology, it is a very inexpensive thing to get these quarterly reports, which then let us, the stockholders, see how the company is doing, how well the company is using MY money, and also lets me know if they are failing more quickly! NO GOOD REASON to make it every 6 months unless they are trying to hide something. KEEP IT QUARTERLY!!

Sent from AOL on Android

Gwendolyn Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Jones Affiliation: Jun. 21, 2026 This is not in the best interest of American Public consumers Citizens.

Gwyn Taylor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Gwyn Taylor Affiliation: Jun. 21, 2026 The only people or entities who benefit from this are the very sources of actionable fraud today, from the POTUS in the White House, to the corporations who have no regard for the American people or the quality of our lives. Corporations are not people, and oversight is the only way to monitor waste, fraud, and abuse at every level. KEEP IT QUARTERLY!

H. Jules — Jun 21, 2026
Subject: S7-2026-15 Comments From: H. Jules Affiliation: Jun. 21, 2026 Haskell Jules, small business owner, supervisor and a person who has lost over 20k from pump and dump-
book cooking. Also, worked at the AMEX- YES. The American Stock exchange. Did well through times. I KNOW personally how to make.. and how to steal money.
NO way. Not 6 months

H. Jules — Jun 21, 2026
Subject: S7-2026-15 Comments From: H. Jules Affiliation: Jun. 21, 2026 Haskell Jules, small business owner, supervisor and a person who has lost over 20k from pump and dump.book cooking. Also, worked at the AMEX- YES. The American Stock exchange. Did well through times. I KNOW personally how to make.. and how to steal money.
NO way. Not 6 months

H. Lamison — Jun 21, 2026
Subject: S7-2026-15 Comment From: H. Lamison Affiliation: Jun. 21, 2026 Being retired, changing reporting requirements that clearly impacts my savings is unforgivable. I can not go back to work to recoup losses.

Sent from my iPad

H. Mark Weidman — Jun 21, 2026
Subject: S7-2026-15 Comments From: H. Mark Weidman Affiliation: Jun. 21, 2026 Please maintain the quarterly reporting requirement. My life savings are at stake.

Mark W.

Hank and Pat — Jun 21, 2026
Subject: S7-2026-15 Comment From: Hank and Pat Affiliation: Jun. 21, 2026 If this protects investors less, then I ask that you DO NOT pass this bill. The American people rely on the govt to protect us from fraud, especially when the govt is responsible for overseeing the regulations. Please protect the consumer.

Who proposed this bill?

Hannah — Jun 21, 2026
Subject: S7-2026-15 Comment From: Hannah Affiliation: Jun. 21, 2026 Quarterly reporting promotes transparency in a timeframe that is not burdensome for public companies. This proposal is very clearly designed to create more opportunity for fraud and abuse among insiders. We have already seen what happens when quarterly reporting is not required for public companies. This proposed rule would be catastrophic for the majority of American investors.

Hannah McAffee — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Hannah McAffee Affiliation: Jun. 21, 2026 Because the SEC values unique perspectives over form letters, write a message in your own words. You can use the following points to guide your specific argument as to why moving from quarterly to semiannual reporting is bad for investors:

Hans Nelson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Hans Nelson Affiliation: Jun. 21, 2026 I am writing as an individual retail investor to oppose allowing public companies to move from quarterly to semiannual reporting. I work full time as a public health specialist for the U.S. Department of Veterans Affairs, and I am writing only in my personal capacity, not on behalf of the VA or the federal government. Like many ordinary investors, I do not have access to private briefings, Wall Street research teams,

company management, or expensive data services. I rely on public filings to understand what is happening with the companies I invest in. Quarterly reports give me a regular, standardized way to check whether a company's financial condition, risks, debt, revenue, or operations are changing. Waiting six months between required reports would make me feel like I am investing with less visibility while larger and more sophisticated investors are likely to have better information than I do. I understand that public companies may prefer fewer reporting obligations, but from my perspective as a regular person trying to save and invest responsibly, quarterly reporting is one of the basic protections that helps keep the market fair. Please preserve mandatory quarterly reporting.

Hans Schellhas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Hans Schellhas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep this important requirement for public trust and accountability

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Harley Doss — Jun 21, 2026
Subject: S7-2026-15 Comment From: Harley Doss Affiliation: Jun. 21, 2026 SEC this is a horrible idea. You to protect the people not the corporations

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Harley Jacobson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Harley Jacobson Affiliation: Jun. 21, 2026 Leave the reporting alone. This system works, so don't fix it!

Sent from my iPhone

Harold Myself — Jun 21, 2026
Subject: S7-2026-15 Comments From: Harold Myself Affiliation: Jun. 21, 2026 As an assistant general manager for a construction hardware supplier, I depend on quarterly reviews to understand how the markets are moving and how that affects the construction industries. That is how we project the expected workload for the next three months, and whether we need to hire more people or look for more storage space for our merchandise.

Harper- — Jun 21, 2026
Subject: S7-2026-15 From: Harper- Affiliation: Jun. 21, 2026 Let's keep the SEC accountable by requiring that they continue signing their names to the quarterly reports. I am an investor and understand the importance of the integrity of the industry and its overseeing Watchdog the SEC. If it wasn't for the FCC we could not trust the financial industry.

Harper-

When we all do better,
we all do better.

Sent from Proton Mail for Android.

Harriet Lang — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Harriet Lang Affiliation: Jun. 21, 2026 Leave things the way they are. Washington has no business trying to change this.

Sent from my iPhone

Harry Appelman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Harry Appelman Affiliation: Jun. 21, 2026 To whom it may concern:

I have some investments for my retirement and to pass on to my children. I believe that a quarterly reporting requirement will force companies to be more transparent and responsible to the shareholders.

Please retain the quarterly reporting requirement.

Thank you,
Harry Appelman

Harry Monahan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Harry Monahan Affiliation: Jun. 21, 2026 I object to cutting this requirement and giving any crooked management time to steel money.

Sent from my iPhone

Harry Moran — Jun 21, 2026
Subject: S7-2026-15 Comments From: Harry Moran Affiliation: Jun. 21, 2026 Leave report quarterly! Quit messing with our lives and our income. Quit changing things. Harry Moran - Retiree

Sent from my iPhone

HARRY OVERTOOM — Jun 21, 2026
Subject: S7-2026-15 Comment From: HARRY OVERTOOM Affiliation: Jun. 21, 2026 Keep reports open and visible. No to hiding data.

Sent from my iPhone

Harry Vermehren — Jun 21, 2026
Subject: S7-2026-15 Comment From: Harry Vermehren Affiliation: Jun. 21, 2026 Harry Vermehren Jr. , Maple Valley Washington, 73 yrs old, still employed as a construction superintendent. Please keep reporting quarterly. Corporations manipulate and hide enough as it is.

Harry Vermehren
206-498-5086 cell
Sent from my I Pad

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harrylg2 — Jun 21, 2026
Subject: S7-2026-15 Comment From: harrylg2 Affiliation: Jun. 21, 2026 Keep the quarterly reporting!

Sent from my Galaxy

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hazel cross — Jun 21, 2026
Subject: S7-2026-15 Comments From: hazel cross Affiliation: Jun. 21, 2026 Hazel Cross! Please continue quarterly reporting! Helps make adjustments in a more timely matter!

Hazel Diaz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Hazel Diaz Affiliation: Jun. 21, 2026 Hazel Diaz
Home Care Specialist
Keeping information on a quarterly basis allows people to better understand and manage finances.

Heather — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather Affiliation: Jun. 21, 2026 Dear SEC,

Please Keep It Quarterly!

This is how to prevent a new financial crisis. Please do the right thing.

Heather Eliezer
Adjunct assistant professor

Sent from Proton Mail for Android.

Heather Clark — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather Clark Affiliation: Jun. 21, 2026 Dear SEC,
I do not agree with the recommendation!
This should be unlawful. As a share holder, who invests MY hard earned money to help your company be successful, I should be kept in the know, not in the dark about how it is doing. This is ridiculous and should not be approved!
Respectfully, Heather S. Clark

Heather Dhaseleer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Heather Dhaseleer Affiliation: Jun. 21, 2026 Transparency is desired. An honest accounting 4x/year so corrections are timely and manageable. I am close to retirement. Please don't rock the boat. I have saved to be in a favorable position. Do not change quarterly reporting. Heather Dhaseleer of Charlevoix Michigan

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Heather Fasano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather Fasano Affiliation: Jun. 21, 2026 Not one bit of this makes sense. Normal people can't find jobs, shelter, or food consistently so until that is fixed nothing should be done by government to assist business with anything. It doesn't help the people that are forced to participate and actually pay for the system it shouldn't exist. Companies are not people, period!

Heather Havey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Heather Havey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly disclosures help traders make informed decisions, and the SEC shouldn’t take vital information away from retail traders. Thank you.

Heather K. — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather K. Affiliation: Jun. 21, 2026 Quarterly reports are essential for investors. After the debacle in 2008, the public requires this transparency.

Thank you,
Heather Keeley

Heather Lash — Jun 21, 2026
Subject: S7-2026-15 Comments From: Heather Lash Affiliation: Jun. 21, 2026 **** that, corruption and insider trading is at an all time high! Keep SEC reporting quarterly to save humanity!

Heather Lash — Jun 21, 2026
Subject: S7-2026-15 Comments From: Heather Lash Affiliation: Jun. 21, 2026 Financial misconduct, like corruption and insider trading, severely jeopardizes market integrity and investor trust. The SEC must significantly enhance quarterly reporting requirements. Robust transparency and oversight are essential to foster accountability and protect our financial system's stability and fairness.

Heather McAdam — Jun 21, 2026
Subject: S7-2026-15 From: Heather McAdam Affiliation: Jun. 21, 2026 Don’t loosen corporate accountability!

Heather Meadows — Jun 21, 2026
Subject: S7-2026-15 Comments From: Heather Meadows Affiliation: Jun. 21, 2026 My name is Heather Meadows, and I work in tech. Quarterly reporting is vital for citizens to know how to invest. Investing has become critical for retirement income. If citizens lose money due to not having enough information to make good investment choices, they will be at a disadvantage later in life when they can no longer work. Our government ultimately works for the citizens. It should do nothing to jeopardize their future. Moving to half-year reporting would absolutely jeopardize the future of us all—of our nation.

Thank you for your time.

Heather palumbo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather palumbo Affiliation: Jun. 21, 2026 Transparency must be a priority. We have a right to know as consumers and tax payers.

Heather Palumbo

Heather Rippert — Jun 21, 2026

Subject: S7-2026-15 Comment From: Heather Rippert Affiliation: Jun. 21, 2026 Dear SEC,

I am writing to express my strong opposition to the proposal to reduce quarterly reporting to every six months. As a working artist, I believe that maintaining quarterly reporting is essential for several reasons:

- Informed Decision-Making: As an artist, I rely on timely financial information to make informed decisions about my projects, collaborations, and investments. Quarterly updates provide the necessary insights into market trends and financial health that help me navigate my career effectively.

- Leveling the Playing Field: Longer reporting gaps create an unfair advantage for corporate insiders who have access to non-public information. This disparity can hinder my ability to compete in the marketplace and affects my overall financial planning.

- Ineffectiveness of "Optional" Reporting: The suggestion that companies could opt into quarterly reporting does not address the core issue. Often, the companies that choose to opt in are those with investors who require more frequent updates, leaving many artists and stakeholders without the necessary information to make sound decisions.

- Cost-Benefit Imbalance: While the proposed change may result in cost savings for companies, these savings are not worth the potential costs to artists like myself. The value of consistent, transparent reporting far outweighs any financial benefits gained through reduced frequency.

I urge the SEC to reconsider this proposal and recognize the importance of maintaining quarterly reporting for the health of the arts sector and the broader economy.

Thank you for your attention to this matter.

Sincerely,

Heather Rippert, Artist
www.heatherrippert.com
(610) 733-3429
“All serious daring starts from within.” Eudora Welty

Heather Swanity — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heather Swanity Affiliation: Jun. 21, 2026 Quarterly reporting is vital to keeping employees, regular citizens and or economy safe. Keep it honest

Get Outlook for Android

Heidi Kelsey Ritchey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Heidi Kelsey Ritchey Affiliation: Jun. 21, 2026 It's not right for investors, board members to allow this kind of deceitful ways to happen to a team of people. Everything stays up front. Less businesses formed and more businesses out. Crimes will be made.

Heidi Reyes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Heidi Reyes Affiliation: Jun. 21, 2026 Quarterly reporting is essential to the safety and stability of our commerce. This opens doors to unethical behavior that is kept hidden from the public.

Sent from Gmail Mobile

Helen Casteel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Helen Casteel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not do this.

Helen Cryer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Helen Cryer Affiliation: Jun. 21, 2026 My name is Helen Cryer. I have spent 40 years in accounting for financial institutions. It is both common and required that I balance their investment portfolio and calculate their interest income every month. To tell me, I do not need to know my financial status but every 6 months is madness. It gives me no opportunity to mitigate my losses or accentuate my gains. I deserve better and you know that. I will accept quarterly reporting but semi annual is completely unacceptable. I will pull all my investments before I let you manipulate my money for half year. I truly believe I deserve the same information about my money that my banks have. Banks don't exist without customer's money. Period. I truly believe you are overstepping every conceivable generally accepted account practice if you approve semi annual reports.
Regards,
Helen Cryer
Accounting Manager

Helen Kate McAllister — Jun 21, 2026
Subject: S7-2026-15 From: Helen Kate McAllister Affiliation: Jun. 21, 2026 Follow the law no cheating

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Helen Mabry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Helen Mabry Affiliation: Jun. 21, 2026 Keep it fair - kerp quarterly reporting

Sent from my iPhone

Helen Pond — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Helen Pond Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The is enough fraud in this world already please do no open the flood gates for more to slide through.:(

Helene Susanin — Jun 21, 2026
Subject: S7-2026-15 From: Helene Susanin Affiliation: Jun. 21, 2026 Quarterly reporting is essential. CEOs need to answer honestly for performance.
Helene Susanin West Chester PA

Hemali K — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Hemali K Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
10q should be public every quarter. Do not change policy for quarterly filing.

Henry Brent — Jun 21, 2026
Subject: S7-2026-15 Comments From: Henry Brent Affiliation: Jun. 21, 2026 Henry Brent, Client Manager— Quarterly reporting is essential to be maintained. As a stockholder in the market, I depend on it for my portfolio projections. Converting to twice a year is insufficient.

Henry

Sent from my iPhone

Henry Gage — Jun 21, 2026
Subject: S7-2026-15 Comment From: Henry Gage Affiliation: Jun. 21, 2026 YOU ARE ENABLING CORPORATE THEFT WITH THIS LEGISLATION... BY PROVIDING PROTECTION FROM QUARTERLY OVER SITE OF POSSIBLE FINANCIAL MALFEASANCE...I OPPOSE THIS NEW LEGISLATION...

Yahoo Mail: Search, Organize, Conquer

Henry Wasowicz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Henry Wasowicz Affiliation: Jun. 21, 2026 I don't think quarterly reporting is enough. We should have monthly reporting. Monthly reporting will keep the CEOs and CFOs honest, if they have to sign off on every report.

Herman Ezernack — Jun 21, 2026

Subject: S7-2026-15 Comment From: Herman Ezernack Affiliation: Jun. 21, 2026 We need all the time information we can get and it needs to be made simpler so the average investor can understand it. Ray Ezernack

Sent from my iPhone

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heymo1055 — Jun 21, 2026
Subject: S7-2026-15 Comment From: heymo1055 Affiliation: Jun. 21, 2026 I think that companies that Cold stocks that people can buy should be required to have a hundred percent transparency. It's bad enough that the politicians have an inside track and can use insider trading to benefit themselves and then to shut people out of that ability to see what a company that they're in is doing shameful.

Sent from my Galaxy

Hideyoshi Coryne — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Hideyoshi Coryne Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Protect our ability to grow our wealth and have accountability

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Hilary Frye — Jun 21, 2026
Subject: S7-2026-15 Comments From: Hilary Frye Affiliation: Jun. 21, 2026 Hilary T. Frye, Law Librarians, retired.

I have invested through Merrill Lynch; I have to trust them to be honest.
But money is such a temptation that only government regulation serves to protect investors.
I actually wish government regulation were more stringent, not less.
Please don’t relax your vigilance, which is done on behalf of Americans who take a risk to invest in our country.
Thank you.

Sent from my iPad

Hillary Oliver — Jun 21, 2026
Subject: S7-2026-15 Comments From: Hillary Oliver Affiliation: Jun. 21, 2026 So anyone caught trading within the new time frame will be investigated for insider trading right? RIGHT?! I'm sure that

won't eat more time and resources than just doing quarterly checks right? RIGHT?!

Love,
~Hillary

HJ GANGER United States citizen — Jun 21, 2026
Subject: File No. S7-2026-15 From: HJ GANGER I am not a business owner, but I think this is another ploy to lessen transparency in our country, aiding in the loss of ACCOUNTABILITY in our country.

Holly Bain — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Holly Bain Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Decreacing transparency in in financial stability of businesses makes it much more difficult to make choices in investments Please do not make this change in reporting

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Holly Bottum — Jun 21, 2026
Subject: S7-2026-15 Comment From: Holly Bottum Affiliation: Jun. 21, 2026 Leave it the same. It's our money we need to keep informed on how the companies are doing.

Sent from my iPad

Holly Bricker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Holly Bricker Affiliation: Jun. 21, 2026 Keep the quarterly reporting

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Holly Londergan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Holly Londergan Affiliation: Jun. 21, 2026 Anything to make companies wealthier by stealing from the common man!

Holly Londergan
Hlthrower2000@yahoo.com
Sent from my IPhone

Holly Muehlhausen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Holly Muehlhausen Affiliation: Jun. 21, 2026 Don't stop

quarterly reporting! Don’t let companies hide facts from their investors!

Sent from my iPad

Holly Summers — Jun 21, 2026
Subject: S7-2026-15 Comments From: Holly Summers Affiliation: Jun. 21, 2026 Hey SEC , STOP SELLING 'WE THE PEOPLE' OUT!
KEEP IT AT QUARTERLY REPORTING. IF YOU DONT DO THAT, YOU SHOULD ALL BE TERMINATED FROM YOUR JOBS, IMMEDIATELY. SECURITY IS THE WORD, FOR THE AMERICAN TAXPAYER, NOT CORPORATIONS OR THAT JERK, BIG BROTHER.
SINCERELY, AN AMERICAN VOTER.
H.Summers. AKA Taxpayer Citizen

Home — Jun 21, 2026
Subject: S7-2026-15 Comments From: Home Affiliation: Jun. 21, 2026 This is not sound thinking. Stop this madness.

Ernie

Home Email — Jun 21, 2026
Subject: S7-2026-15 Comments From: Home Email Affiliation: Jun. 21, 2026 Dangerous and manipulative…. These corprations have alot of money and many employees…. No reason to Not be able to do something that can by policy be automated. The longer you wait the longer it takes to generate a report, doing it quarterly you are cutting the data by 50% so that should ease the work process.

Just does not make logical Sense unless These companies are trying to hide Information from their Investors who have every right to prompt Reports. If you cut to biannual this should include a Mandate of immediate reporting for certain high risk value Altering occurrences.

Sent from my iPhone

Hoober — Jun 21, 2026
Subject: S7-2026-15 Comment From: Hoober Affiliation: Jun. 21, 2026 No, bad idea! There's too much insider trading and corruption as it stands now. Don't do it!

Hope Forabettergov — Jun 21, 2026
Subject: S7-2026-15 Comment From: Hope Forabettergov Affiliation: Jun. 21, 2026 Lisa, Senior Project Accounting Coordinator: Corporations need to report quarterly. This is a time we need MORE transparency - NOT LESS!

Hope Sanford — Jun 21, 2026
Subject: S7-2026-15 Comments From: Hope Sanford Affiliation: Jun. 21, 2026 I'm Hope Sanford, retired nurse. Keeping reporting on a quarterly basis keeps all of us informed regarding a company's trajectory, and protects us a investors and consumers.

Houstons garage — Jun 21, 2026
Subject: S7-2026-15 Comments From: Houstons garage Affiliation: Jun. 21, 2026 Stop with all the non sense. Quarterly reporting is the standard. Keep your hands off!!!

Sent from my iPhone

Howard — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Howard Affiliation: Jun. 21, 2026 Please retain the quartery reporting requirements. We don't need another Enron.

Howard Bitzer

Howard Lieberman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Howard Lieberman Affiliation: Jun. 21, 2026 As a retired corporate finance attorney in New York City who helped push all sorts of legal but socially unwise actions forward I strongly encourage the SEC to say no to this.

Howard Lieberman
cell: 612-382-5200

Howard Nelson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Howard Nelson Affiliation: Jun. 21, 2026 I demand accountability in the form of quarterly reporting. Keep the current standard.
Howard Nelson

Sent from my iPhone

Howard Riskin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Howard Riskin Affiliation: Jun. 21, 2026 We are on a fixed income and are struggling to stay above water. Any reduction in our life savings would be a disaster!

Sent from my iPhone

HUGH MC DOWELL — Jun 21, 2026
Subject: S7-2026-15 Comment From: HUGH MC DOWELL Affiliation: Jun. 21, 2026 Keeping quarterly reporting mandatory preserves transparency. I wholeheartedly recommend this.
With the government currently focused on reducing "Waste, Fraud, and Abuse", quarterly reports are essential.

Hugh McDowell
527 W 14th St.
Tempe Arizona
85281

Hugh Mercer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Hugh Mercer Affiliation: Jun. 21, 2026 No need to FIX something that's NOT BROKEN. Surely the Piwers That Be have better things to do.
HughMercer, Retired, Monroe County, GA. I PROHIBIT YOU to share any of my personal information.

See you / HWM

Hugo Marrero — Jun 21, 2026
Subject: Quarterly Corporate reporting From: Hugo Marrero Affiliation: Jun. 21, 2026 Having been an investment advisor representative, and a certified fund specialist (CFS) in this industry for over 40 years, I hold whole heartedly tell you that it is imperative that quarterly reporting requirements remain intact for corporations that are publicly traded. At the very basic level, simply for appropriate accountability of said entities, most importantly in this day and time. Secondly, for the investor, it is important to have transparency financially every 90 days in order to make trading decisions and simply remain well informed of any changes in profitability or stock trading regarding the corporate entities. As a prodessional investment analyst, I can tell you quarterly data is imperative when observing cash flows of entities or their debt loads. While I understand their costs involved in generating this quarterly reports, these cost are insignificant to the corporation, compared to the damage that can be done to the general public in the markets in general for the removal of quarterly reports and changing that to semiannual. I fully support removing unnecessary red tape and inefficiencies to the corporate space, but this is a VERY DIFFERENT situation! Thank you for your attention.

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Securities offered through Kestra Investment Services, LLC, member FINRA/SIPC.
This email, including attachments, is intended for the exclusive use of the addressee and may contain proprietary, confidential, or privileged information, AND IS PROTECTED BY LAW. If you are not the intended recipient, any dissemination, use, review, distribution, printing, or copying is strictly prohibited. If you have received this email in error, please notify me via return email and permanently delete the original and destroy all copies. Please note that if this e-mail message contains a forwarded message or is a reply to a prior message, some or all of the contents of this message or any attachments may not have been produced by the originator of this email. This notice is

automatically appended to each e-mail message.

Hunter Williams — Jun 21, 2026
Subject: S7-2026-15 Comment From: Hunter Williams Affiliation: Jun. 21, 2026 Quarterly reporting is the only thing I agree with. It was not right to let big wigs cash out. And hide their dishonesty. I think it is very important to continue quarterly reporting.

Ian Christensen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ian Christensen Affiliation: Jun. 21, 2026 We need MORE and better reporting, not less. Keep the Quarterly Reporting!

Ian

Ida Mitchell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ida Mitchell Affiliation: Jun. 21, 2026 Ida Mitchell, wife, mother, opera singer and voice instructor. It's essential to have transparency through quarterly reports. If it isn't broken, (&it's not!)DON'T fix it!

Ilona Bostian — Jun 21, 2026
Subject: S7-2026-15 From: Ilona Bostian Affiliation: Jun. 21, 2026 Quarterly reporting helps keep it real! I am a retired educator. Honest, frequent documentation and rigorous reporting is a cornerstone of good practices. Keep them reporting to us often! Ilona Bostian, Athens Georgia

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imhollywood9 — Jun 21, 2026
Subject: S7-2026-15 Comments From: imhollywood9 Affiliation: Jun. 21, 2026 Do not even think about allowing this! Absolutely not! This is crooked.

Ina Travis — Jun 21, 2026
Subject: S7-2026-15 comments From: Ina Travis Affiliation: Jun. 21, 2026 Based on historical evidence, the reporting should be monthly-quarterly was a compromise in the first place.

The SEC exists for a reason, partly because the boom-and-bust cycle interferes with the means of production (even public schools teach basic civic concepts…have the private schools stopped?)

There are ten thousand people pushing for this, because they're planning to game the system.

There are a hundred million of us who simply can't afford to have those few treating this like a board game.

Please, anyone?

Please do the right thing.

Miss I, Travisty.
June 21, 2026.

Ira Simmons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ira Simmons Affiliation: Jun. 21, 2026 Keep it QUARTERLY !

Irene Boltz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Irene Boltz Affiliation: Jun. 21, 2026 My name is Irene Boltz. I'm retired dental hygienist. My investments are my only stability. I need my investment people to be aware of what's happening so they can protect my investments. Do not change the quarterly reporting. It's unfair to keep advantage to those access to insider trading information. Please let the general public have accountability for our investments!
Irene Boltz
200 N River Lane
Geneva I'll

Sent from my iPhone

Iris Doucette — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Iris Doucette Affiliation: Jun. 21, 2026 Yes to transparency. Open the books for public scrutiny.

Iris Moro — Jun 21, 2026
Subject: S7-2026-15 Comments From: Iris Moro Affiliation: Jun. 21, 2026 We want transparency. keep the quarterly reports.
Iris Moro

Sent from my iPad

Irma Jerez de Bravo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Irma Jerez de Bravo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please keep enforcing by law that all companies in the stock market have to disclosure quarterly results information to the public. This is vital for small investors like myself to take vital decision about our money.
The SEC should protect all investors, but mostly the retail investors who see and use the stock market to preserve their savings but also who take risk and help economy growth.
Don't let us be more blindfolded that we already are compare to the insiders and big investors!

Isabelle Hermann — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Isabelle Hermann Affiliation: Jun. 21, 2026 Elisabeth and I’m a manager in Chicago and have been saving and investing for decades so that I can retire comfortably. This proposed plan to report twice a year vs quarterly is not good for anyone, it may make the rich even richer for a short time but the less money the masses have the less likely they will spend so in the long run this is a very bad plan

Sent from my iPhone

Itsme — Jun 21, 2026
Subject: S7-2026-15 Comments From: Itsme Affiliation: Jun. 21, 2026 If you value democracy. If you oppose communism in America. If you don't really want Big Brother running everything without your consent. You definitely don't want this. They've been quietly Taking Over America. Let's don't go down without a fight. This is what I'm telling everyone I know. The only people who love communism are the very few people who are in charge.

Iva Lee Colgan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Iva Lee Colgan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep reporting as it has been. I can think of no benefit to ordinary citizens to change.
With prices going up for EVERYTHING, people need to be able to keep track of their money.

Ivan Zadounaev — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ivan Zadounaev Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Decreasing frequency of disclosures will result in failure to provide "retail" investors with information that otherwise allows them to take corrective actions with regards to their portfolio thus leading to greater risk of negative returns as well as placing them in disadvantage to individuals prevy to "insider" information.

Ivee Greer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ivee Greer Affiliation: Jun. 21, 2026 Keep quarterly reports available! Please be transparent with your actions! >>> Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Why help the big corporations at the cost of the population?

Ivy Trent — Jun 21, 2026

Subject: S7-2026-15 From: Ivy Trent Affiliation: Jun. 21, 2026 Just do your job. Don’t make life easier for rip-off artists.

Sent from my iPad

Izaac Fugman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Izaac Fugman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: it's time to end your unethical business practices. The only reason you'd be trying to use such deceptive policies would be to take advantage of inside information. It's economically dangerous and will likely lead to another Great Depression. The economy is a system people created to get the resources that they need. It's not a game to be played by reckless child billionaires who only want to exploit the market to get more of what they don't need. This economy is already dysfunctional as it is.

J — Jun 21, 2026
Subject: S7-2026-15 Comments From: J Affiliation: Jun. 21, 2026 What are you doing? Are you trying for a recession or worse yet a depression? Stop this nonsense, play by the rules, don't try ****ING EVERYONE JUST SO BIG BUSINESS CAN RUIN THE ECONOMY. ****ERS!

Doc

Joel E. Wells, PhD 10 Woodland Drive NE

Iowa City, Iowa 52240-9475
qarogue@gmail.com
Cell: 319-541-4739

"There is a major difference between intelligence and stupidity, intelligence has limits" Albert Einstein

"Do the right thing. It will gratify some people and astonish the rest" Mark Twain

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J Burns — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: J Burns Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Quarterly reports give investors insights into corporate performance. Stretching out the time period between reports reduces transparency which will lead to more corporate fraud. That fraud damages the small, financially uninformed investor.
Do NOT change the reporting frequency from quarterly reports.

J C Henry — Jun 21, 2026
Subject: S7-2026-15 Comment From: J C Henry Affiliation: Jun. 21, 2026 Quarterly reports are necessary for at least SOME transparency. Monthly would be even better, if the process could be decluttered/streamlined.

R/J C Henry

Sent from my iPad

J D — Jun 21, 2026
Subject: S7-2026-15 Comment From: J D Affiliation: Jun. 21, 2026 SEC, thank you for considering reducing paperwork, but even more importantly, reducing the quarterly pressure to burnish the balance sheet and bottom line for investors. This will allow businesses to get on with business instead of worrying about a snapshot in time.

Jeanne Dietsch
43 Pine St
Peterborough, NH 03458

J Dana — Jun 21, 2026
Subject: S7-2026-15 Comment From: J Dana Affiliation: Jun. 21, 2026 Joanne Dana, homemaker, teacher, Travel agency owner, Autism community worker. Shareholders need as much current information as often as possible; not find out a change in fund management happened 6 months ago. We need to make our own decisions about our investments in real time. Transparency is key.

Joanne Dana,

Travel Advisor
"Helping you create memories since 1992!"
Creative Solo Travel
(516) 818-8254 direct

I'm ready when you are!

SUMMER HOURS
Monday-Thursday 10:00 am - 4:00 pm
Friday-Saturday 10:00 am - 2:00 pm
or by pre-arranged appointment

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j dean — Jun 21, 2026
Subject: S7-2026-15 Comment From: j dean Affiliation: Jun. 21, 2026 Enough of policies that favor the rich. Everyone should have the same quarterly information.

J Dennings — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: J Dennings Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think this action would put small investors and individuals at a disadvantage. Decisions are made through knowledge not hiding information.

J Dunlap — Jun 21, 2026
Subject: S7-2026-15 Comments From: J Dunlap Affiliation: Jun. 21, 2026 Patricia Dunlap, you have to pay estimated tax quarterly. How do you do that if you don’t know how your investments are doing?

Get Outlook for iOS

J Glenn — Jun 21, 2026
Subject: S7-2026-15 From: J Glenn Affiliation: Jun. 21, 2026 Everyone must be responsible for their

actions. Quarterly reporting is essential.

J Gore — Jun 21, 2026
Subject: S7-2026-15 Comments From: J Gore Affiliation: Jun. 21, 2026 Keeping quarterly reporting has stronger oversight and accountability for all stakeholders and everyone knows it.

Jeff Gore

Yahoo Mail: Search, Organize, Conquer

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j harbin — Jun 21, 2026
Subject: S7-2026-15 Comments From: j harbin Affiliation: Jun. 21, 2026 To; Honorable Paul S. Atkins Let em unside trade. the Stock Market & return the total wealth produced by the market to LABOR in the USA. Return this stolen wealth back to EVERY AMERICAN
CITIZEN. This could go far in restoration of trust, after 10 plus years of our elected draft dodging pusillanimous thief & guardian of pedophiles . Thanks for this opportunity to speak. Please help the actual labor force that GENERATES WEALTH.
John Harbin Retired CSEA LSBOR Representative SUNY Syracuse . Please help me stop losing all confidence that our Country cares that we have been lied to by MAGA in its attempt to steal EVERYTHING. This is the chance to actually Make Life in America
Great for the first time since our REVOLUTIONARY WAR.

Yahoo Mail: Search, Organize, Conquer

J L mosley — Jun 21, 2026
Subject: S7-2026-15 Comment From: J L mosley Affiliation: Jun. 21, 2026 A great opportunity for Big Business to do more lies and corruption and the consumer will pay. While insiders will make more money.

Sent from my iPhone

J Pierce — Jun 21, 2026
Subject: S7-2026-15 Comments From: J Pierce Affiliation: Jun. 21, 2026 SEC SHOULD BE SHUT DOWN ALONG WITH YOUR LITTLE IRS FRIENDS. SEND YOU PEOPLE TO GITMO

J Ratajczak — Jun 21, 2026
Subject: S7-2026-15 From: J Ratajczak Affiliation: Jun. 21, 2026 Quarterly reporting, with severe consequences, has proven a necessary requirement that the SEC needs to continue to protect ALL investors and taxpayers. Like your jobs? We pay your salaries!

J Sandmeier — Jun 21, 2026
Subject: S7-2026-15 Comment From: J Sandmeier Affiliation: Jun. 21, 2026 Keep the quarterly reporting!
J Sandmeier

Sent from my iPhone

Jacey Norton — Jun 21, 2026
Subject: S7-2026-15 From: Jacey Norton Affiliation: Jun. 21, 2026 It's a valuable tool to keep CEO's honest and should NOT be watered down. This is another Trump "favor" to his rich buddies.

Get Outlook for Android

Jack Burnett — Jun 21, 2026
Subject: S7-2026-15 Semiannual Reporting From: Jack Burnett Affiliation: Jun. 21, 2026 I am completely opposed the proposal for Semiannual Reporting to replace Quarterly Reports.

This is the stupidest idea I've heard of, to double the reporting window at a time when information moves at bits per second is dumb square.

The information systems in use be public companies today can easily produce daily reports and quarterly reports are a breeze.

It's ludicrous to believe quarterly reporting places any burden at all on any public company today. Any such rule that proposes it does is silliness to the extreme and places investors at increased risk due to decreased disclosure and the SEC knows this.

Whomever proposed this idea needs to have their heads and their graft susceptible accounts examined.

Jack E — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jack E Affiliation: Jun. 21, 2026 Please don't reduce investor intelligence & company accountability.

John Ewald,
Investor

Sent from my iPhone

Jack Ferreira — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jack Ferreira Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Quarterly earnings reports were created to inform the public, protect investors, keep boards and executives accountable, and promote transparency. The most transparent administration in history should not be engaging in pointless deregulation to protect CEOs and billionaires. Approximately 60% of Americans own stock in one form or another, so why should the super-wealthy have the opportunity to cash out and run while the rest of us have to wait six months at a time?
I do not support this rule change, and I strongly urge you not to move forward with it.

Jack Heart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jack Heart Affiliation: Jun. 21, 2026 Do not remove the post-Enron quarterly reporting requirement. It's an important firebreak between us and another Enron, or several.

Justin Schwartz, Chicago IL

Jack Koerber — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jack Koerber Affiliation: Jun. 21, 2026 My name is James Koerber, I'm a college student in Missouri and this issue matters to me because the wealth distribution is already skewed in this country and as a young man coming in to the real world I think it's important to keep the already big corporations accountable so they don't monopolize further and a good way to do that is by keeping the quarterly reports.

Sent from my iPhone

Jack Lyons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jack Lyons Affiliation: Jun. 21, 2026 Cut the crap!
Stop creating avenues for deceit .
If a guy gets paid $50k+/year he can sign his name 4 times.

Sent from my iPhone

Jack Pruitt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jack Pruitt Affiliation: Jun. 21, 2026 Jack Pruitt. Retired USNavy.
Quarterly reporting is transparency, it's necessary to reassure the public. Failure to do so will ensure public doubt of the government and mistrust of investing and banking.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jack Schmedeman — Jun 21, 2026

Subject: Re: S7-2026-15 From: Jack Schmedeman Affiliation: Jun. 21, 2026 I agree with you.

On Tue, Jun 16, 2026 at 9:19 AM Bobheidersbach <bobheidersbach@earthlink.net> wrote:
There’s no justification for reducing reporting from quarterly to semiannual reporting.

Don’t do it!

Sent from my iPhone

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Jack

Jack Wyatt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jack Wyatt Affiliation: Jun. 21, 2026 4 times a year is better---just another way to screw the casual investor. Please don't treat the common man as a fool!!!!!!!

Jackie Boyce — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jackie Boyce Affiliation: Jun. 21, 2026 Transparency is imperative. Rampant fraud is bad enough without giving fraud more chance of being hidden.

Retired Government Employee

Jackie Johnsn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jackie Johnsn Affiliation: Jun. 21, 2026 Jacqueline Johnson
Manufacturing Quality Inspector
Please continue the quarterly reporting so all investors have equal opportunity!

Jackie Johnsn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jackie Johnsn Affiliation: Jun. 21, 2026 Jacqueline Johnson
Manufacturing Quality inspector
Please continue with quarterly reporting to keep all investors informed.

Jackie Maciel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jackie Maciel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please continue the present policy of requiring quarterly reports from

companies I invest in

the ideas of waiting six months for a report is TOTALLY UNACCEPTABLE TO ME AND IRRESPONSIBLE BY THE COMPANIES

Jackie McGahee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jackie McGahee Affiliation: Jun. 21, 2026 I think companies, should continue with quarterly reporting! At least, with quarterly reporting you can see what's going on with your finances! Keep it honest!

Sent from my iPhone

Jackie Nelson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jackie Nelson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Let's keep the quarterly reporting and accountability!

Jackie Ranney — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jackie Ranney Affiliation: Jun. 21, 2026 Quarterly reporting should remain the standard. As investors, we absolutely want to know what is being done with the funds we entrust to any company/corporation. Anything less points to dishonesty and lack of strong management. Allowing this 6 month process to happen points to lack of strong management by the SEC.

Sent from my iPhone

Jacob Matagi — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jacob Matagi Affiliation: Jun. 21, 2026 As the government slides deeper into authoritarian corruption, news that the SEC wants to reduce accountability comes as no surprise. Hopefully there is still someone left with any integrity to block this destructive new change from being implemented.
Jacob Matagi
Test Engineer

Jacob McLendon — Jun 21, 2026
Subject: Reporting Change (Personal Comment) From: Jacob McLendon Affiliation: Jun. 21, 2026 Hello,

I am concerned that changing company reporting requirements from every three months to every six months would hurt small investors like me and other everyday Americans. Quarterly reporting gives

us timely information to make informed decisions, recognize problems sooner, and hold companies accountable. If companies report less often, small investors are left with less transparency and more uncertainty, while larger investors may still have access to better information and resources. That makes the market less fair for ordinary people trying to protect and grow their savings.
I hope you will see that this decision mainly benefits large corporations while hurting small investors and the broader public.
Please keep quarterly reporting requirements in place.
Thank you for your time and consideration.

Sincerely,
A small investor who is too often left carrying the burden of decisions that favor larger interests

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Jacqueline Heffern na — Jun 21, 2026
Subject: File No. S7-2026-15 From: Jacqueline Heffern I cannot believe this is happening and what the motive could be except to again let the powerful exert their power on the powerless. As a private citizen who has paid a lifetime of taxes and never got into any trouble I take exception at the mere consideration of letting the foxes have access to the hen house again. And if you don't understand my meaning: Do not let companies off the hook, continue to force them to report quarterly, it is always the best course to trust and VERIFY as often as possible: QUARTERLY!

Jacqueline Henrion — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jacqueline Henrion Affiliation: Jun. 21, 2026 I worked for three different large corporations for 20 years. I earned an MBA during that time. I know what an effort it was to create those reports and stay in compliance with GAAP principles.

I also know some of the stretches and shades of truth that were used. Going to 6 months would simply reduce the pressures on corporations to be honest. Please do not change this protective requirement.

Jackie Henrion
http://www.studiodecouvrir.com
Decouvrir@mac.com

Host "Songs-Voices-Poems" Sunday's at 7 on KRFY 88.5
MFA Naropa University, Jack Kerouac School of Disembodied Poetics

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Jacqueline Kilbreth — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jacqueline Kilbreth Affiliation: Jun. 21, 2026 Our slide into absolute corruption is rapid. Please keep transparency by continuing quarterly reporting. I am merely a retired citizen with an IRA so no direct relationship with the SEC. However, so much obvious corruption has been sanctioned by regulatory commissions in the past ten years (as evidenced by all 3 branches of government allowing opportunity to cash in on insider trading, etc), we must resist efforts like this to hide potential corruption at every opportunity.
Jackie Kilbreth

Canton, Maine

Jacqueline Kroll — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jacqueline Kroll Affiliation: Jun. 21, 2026 No changes.

Jacqueline McCarthy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline McCarthy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
continue Quarterly Reporting as it brings accountability. Without this, people's financial futures are in jeopardy. Funds will be abused if not for quarterly accountability.

Jacqueline Shepherd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jacqueline Shepherd Affiliation: Jun. 21, 2026 I really believe that it’s safer and keeps the executives more honest and protects investors and consumers to keep the reporting quarterly

Sent from my iPhone

Jacquelyn Youells — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jacquelyn Youells Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly checking should not ever stop! The less oversight the more fraud! I'm sock to death of the fraud. I believe all legitimate taxpayers should be free of taxes for several years! The fraudsters have more than proven that we pay way too much! Go to monthly reporting!

Jacquelynn Friend — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jacquelynn Friend Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This should not happen! It is a very bad idea making a situation worse and not helping.
Jacquelynn Friend

Jacqui — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jacqui Affiliation: Jun. 21, 2026 I don't have a fancy job title, nor do I have any skin invested in this game. However, I am tired of a rigged system that only a very few people can participate in under secrecy and actually be protected even when laws are broken. We, the people, are tired of this behavior.

Jacqui Schley — Jun 21, 2026

Subject: S7-2026-15 Comment From: Jacqui Schley Affiliation: Jun. 21, 2026 Quarterly reporting helps EVERYONE. Confidence in the economy, and the economic reporting, affects business and consumers on all levels. This may seem like a profitable decision for upper management, but in the long run will adversely affect their bottom line. Our own financial advisor knows this change would be detrimental to private investors and businesses alike.
J. Schley, retired teacher, long-time investor, self-employed business owner

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Jade Culver — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jade Culver Affiliation: Jun. 21, 2026 My name is Jade i am an investor and trader. Quarterly reporting is apart of my stakeholder and investment strategy. i view all companies that i have interest and hold assets in. I participate monetary and i deserve insight into where my investment is going.

Sent from my iPhone

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jadedstar27 — Jun 21, 2026
Subject: S7-2026-15 From: jadedstar27 Affiliation: Jun. 21, 2026 I am writing as it is really important for companies to take responsibility for what their companies do. Quarterly reporting reminds people that they are affecting real lives and being honest about the practices and results of their company rather than hiding actions from the public. There are too many ways the government and large companies are essentially stealing money from the everyday people without any consequences. It is important to hold people accountable. There is no benefit for anyone to remove this current rule except for those who are looking to profit. Those are the people who need to held to basic transparency requirements.

Birdie Cheung
Educator
New Jersey

Jai Flores — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jai Flores Affiliation: Jun. 21, 2026 @StopTheSteal!! #StopTheSteal!!

Yahoo Mail: Search, Organize, Conquer

Jaimee Hickerson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jaimee Hickerson Affiliation: Jun. 21, 2026 Jaimee Hickerson-Beaudry,
CDL trainer/Bus Driver.
People rely on quarterly information to make decisions.

Sent from my iPhone

Jaki Youells — Jun 21, 2026
Subject: S7-2026-15 From: Jaki Youells Affiliation: Jun. 21, 2026 There are never enough checks to prevent fraud. In the recent past we’ve seen more fraud than I could ever have dreamt of. Quarterly checks should stand, if not monthly!

Sent from my iPhone

James Alexander — Jun 21, 2026
Subject: S7-2026-15 From: James Alexander Affiliation: Jun. 21, 2026 It is definitely irritating that CEO, CFO, etc. pay less than many of the trades and middle management citizens who actually create the the production and real worth of the USA. As a former auditor, the regular reporting quarterly is only a small way of spotting when real obligations or tax issues, or profits are changing. Failing to find changes earlier will result in extensive forensic work that that is compounded by missing reports that help identify the time periods involved in the work to be done. Fraud happens much to easily when reporting gets stretched out.

James Alexander
Phone: (706) 900-0027
is Landline - No Texting
1160 Curtis Switch Rd
Mineral Bluff, GA 30559

James Allen — Jun 21, 2026
Subject: S7-2026-15 From: James Allen Affiliation: Jun. 21, 2026 How does this help my investments?

Sent from my Galaxy

James Bardin — Jun 21, 2026
Subject: S7-2026-15 From: James Bardin Affiliation: Jun. 21, 2026 No free deceitful rides!!!

Get Outlook for iOS

James Bell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: James Bell Affiliation: Jun. 21, 2026 Been tried and investors lost money. Leaving it quarterly better for investors to keep an eye on their money.

Sent from my iPhone

James Bingley — Jun 21, 2026
Subject: S7-2026-15 Comment From: James Bingley Affiliation: Jun. 21, 2026 Rescinding quarterly reports would be an egregious unforced error. Don't change a system working as intended.

James Brady — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Brady Affiliation: Jun. 21, 2026 We need more frequent and accurate information, not less.

James Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: James Brown Affiliation: Jun. 21, 2026 It Didn’t Work Previously. Don’t Repeat History. Learn.

James Casey — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Casey Affiliation: Jun. 21, 2026 The last thing big business needs is more transparency. Stop promoting unfair accumulation of wealth at the expense of consumers.

Sent from my iPad

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james cook — Jun 21, 2026
Subject: S7-2026-15 Comments From: james cook Affiliation: Jun. 21, 2026 I am James Cook. I have retired from my career and want to spend my golden years with dignity and freedom to make intelligent decisions. This would affect that in a negative way. How about less pandering to the haves and take care of us don’t have as much adults who paid our taxes for 40+ years to give the SEC the money to decide how best to pad their own interests. No justice, no peace!

James Coshnitzke — Jun 21, 2026

Subject: S7-2026-15 Comment From: James Coshnitzke Affiliation: Jun. 21, 2026 Quarterly

Sent from my iPhone

James Delio — Jun 21, 2026
Subject: S7-2026-15 From: James Delio Affiliation: Jun. 21, 2026 Keep it Quarterly. Protect the retail investors. Keep it a crime to to sign false reports.

James Dingle — Jun 21, 2026
Subject: Comment on S7-2026-15 From: James Dingle Affiliation: Jun. 21, 2026 Jim Dingle
Disabled Miner & Heavy Equipment Operator.
Monroe County Pennsylvania.

Honestly I don't approve of anything that this Government is doing at all. You have made me sick to be an American.
To reduce the reporting of the corporations that are eating America alive is criminal. Everything this government does is criminal in my opinion.
Sadly I don't believe you care, nor does my writing anyone make a hill of beans difference however, I will tell you what I think.
You should require corporations to report monthly. 12 times every year by the 1st of each month in full or face 1 billion dollar fines. Any discrepancy should be met with a 1 million dollar fine.

Sent from my iPhone

James Farrar — Jun 21, 2026
Subject: S7-2026-15 Comment From: James Farrar Affiliation: Jun. 21, 2026 I think they should be reporting monthly.

James Gouldmann — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Gouldmann Affiliation: Jun. 21, 2026 Keep the reporting quarterly!
James Gouldmann

Sent from my iPhone

James Hogue — Jun 21, 2026
Subject: S7-2026-15 Comment From: James Hogue Affiliation: Jun. 21, 2026 I strongly oppose changing the reporting extending the reporting period from quarterly to 6 months. The purpose of the SEC should be to look out for investors. This change does not protect investors in anyway. The current rule has worked well for over 100 years .
James Hogue
Retired

49417

James Hoobler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: James Hoobler Affiliation: Jun. 21, 2026 Leave the reporting period as is!

Sent from my iPhone

James Hopwood — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Hopwood Affiliation: Jun. 21, 2026 Fraud, greed, and failures are all real considerations when it comes to business investments. The quarterly reports are the only stop gaps investors have to protect their interests. Do not remove protections for the investors to provide more slack for those who should be held accountable.

~Jim Hopwood
Robbinsdale, MN

Sent from my iPhone

James Jaskulski — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Jaskulski Affiliation: Jun. 21, 2026 Please do what Is needed for the little guy. The consumer that had to work for a living, only to lose it to retirement.... James Jaskulski 70yrs old retired.

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james kehler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: james kehler Affiliation: Jun. 21, 2026 Please keep results quarterly so I am better informed.

James L — Jun 21, 2026
Subject: S7-2026-15 Comment From: James L Affiliation: Jun. 21, 2026 I think the quarterly reporting makes our investment decisions more accurate. We are just the little guys trying to make it to the end.

James McVay — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: James McVay Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stopping quarterly reporting will obviously hurt retail investors. But that is likely the point, which is horrendously sad. Do not allow this country to keep circling the drain at lightning speed and pull your collective heads out of your nether regions -- do not do this.

James Moore — Jun 21, 2026
Subject: S7-2026-15 From: James Moore Affiliation: Jun. 21, 2026 Counter proposal, make it every 2 months.

James Pacheco — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Pacheco Affiliation: Jun. 21, 2026 With the ease of digital information, there is no valid reason to lengthen the time period.

Yahoo Mail: Search, Organize, Conquer

James Perlotto — Jun 21, 2026
Subject: S7-2026-15 Comment From: James Perlotto Affiliation: Jun. 21, 2026 Do not roll back quarterly reporting!
James M. Perlotto, M.D.
Assoc Clinical Professor of Medicine, Yale University

Sent from my iPhone

James Shannahan — Jun 21, 2026
Subject: S7-2026-15 From: James Shannahan Affiliation: Jun. 21, 2026 Quarterly reporting is a basic measurement necessary for investment management. Effective investment management is required to maintain my portfolio to sustain my retirement and avoid reliance on public funds. Elimination of quarterly reporting greatly increases the risk of fraud. Honest corporate activity has no need to hide.

James Temple — Jun 21, 2026
Subject: S7-2026-15 Comments From: James Temple Affiliation: Jun. 21, 2026 Keep publicly traded companies accountable. They’re either public or private. Allow the common folk to invest and earn.

James Troutman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: James Troutman Affiliation: Jun. 21, 2026 Companies owe it to their shareholders to be transparent and forthright by publishing their performance quarterly. Extending that timeframe will certainly harm investor confidence. This is a bad idea.

JAMES VINEY — Jun 21, 2026
Subject: S7-2026-15 Comments From: JAMES VINEY Affiliation: Jun. 21, 2026 as an individual investor i think quarterly reporting should be maintained to protect against fraud and promote the

best interests of small investors

James viney
salt lake city
Utah 84108

James Ward — Jun 21, 2026
Subject: S7-2026-15 From: James Ward Affiliation: Jun. 21, 2026 I am opposed to changing the rule that requires CEOs to approve and sign their company's financial statements every quarter. The rule should NOT BE CHANGED.
James R. Ward
Managing Director
Kingsbridge Capital Partners
Kansas City, MO

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jamesyarbroughlle — Jun 21, 2026
Subject: S7-2026-15 Comment From: jamesyarbroughlle Affiliation: Jun. 21, 2026 Total tranparinsy. Have we not learned from the trillions of dollars of fraud being discovered all around America? If we don't do something about the greed and criminality of the wealthy in America. America will not survive.

Sent from my Galaxy

Jamey Dobbs — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jamey Dobbs Affiliation: Jun. 21, 2026 Jamey Dobbs, nonprofit board member-
I care that retirement investments are monitored and protected by at least quarterly oversight. Private small and medium investors like me would be disadvantaged, and sometimes catastrophically so, if we are not informed and able to respond to the market trends. The SEC must represent our interests.

Jamey

Jamie Chiriboga — Jun 21, 2026
Subject: S7-2026-15 From: Jamie Chiriboga Affiliation: Jun. 21, 2026 Jamie, investor, Florida; This

sounds like fuel to a fire that already needs to be put out. Between insider trading both from companies and our own government, this law still leave the everyday investor as a sheep for the wolves to devour. It's an excuse for theft or a law promoting it in the least. This protects no one and only leads to retail investors losing liquidity.

Sent from my iPhone

Jamie R Mills — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jamie R Mills Affiliation: Jun. 21, 2026 We have worked hard to save! Quarterly filing keeps communicating fair! Do not change it!

Jamie R. Mills, CEBS LIC
1104 Fuller Avenue NE
Grand Rapids, MI 49684
Phone: 616.516.1021
Fax: 616.459.1051
Medicare calls only. 616.244.8309
Jrmillsholdingsllc@outlook.com

Jan Cole — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jan Cole Affiliation: Jun. 21, 2026 Jan Cole
Retired Librarian, Oklahoma
Keep reports quarterly. Investors need to know what is going on with their money. Convenience for the SEC isn't in the best interest for the consumer.

Sent from my iPhone

Jan Costis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jan Costis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Private individuals rely on timely reporting. The new rule will prevent individual investors from getting that information. How does that benefit the private individuals that allow the SEC to exist?

Jan Essix — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jan Essix Affiliation: Jun. 21, 2026 Ridiculous! One more way hard working people get screwed by the rich without any consequences. The SEC is supposed to protect those who need protection. Do your job!

Jan Hoffman — Jun 21, 2026

Subject: S7-2026-15 Comments From: Jan Hoffman Affiliation: Jun. 21, 2026 As an active trader I value the importance of quarterly reporting to stay abreast of changes in corporate governance. Please do not revert the reporting back to semi-annual.

Sent from my iPhone

Jan Lawrence — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jan Lawrence Affiliation: Jun. 21, 2026 Transparency is important. A lot could happen in 6 months. Keep it Quarterly .

Sent from my iPhone

Jan Luke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jan Luke Affiliation: Jun. 21, 2026 We all see the corruption, transparency and accountability. We demand it!

Jan Luke
310-880-3843
Hospitality Coordinator
All Sports Productions Inc.
Sent from my iPhone

Jan Quilici — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jan Quilici Affiliation: Jun. 21, 2026 And reducing the frequency of reporting to the SEC is bad for the average American. It only benefits corporations. Please do not change this rule and force us back to when the average a person couldn't do well in the stock market.
Janet Quilici

Jan Rubino — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jan Rubino Affiliation: Jun. 21, 2026 We the people have been hurt enough financially by this administration..and others. Our government officials have been making money hand over fist by policies allowing them access to information that most of us don’t have when it comes to investing. Please DO NOT do this!
We need to see better oversight, not less!
Jan Rubino
Retired Certified Freelance Bookkeeper
Connecticut

Sent from my iPhone

Jan Schwab — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Jan Schwab Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop this robbery

Jan Sears — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jan Sears Affiliation: Jun. 21, 2026 Are you nuts! This gives corporations the ability to hide problems for half a year. Of course it definitely benefits corporations which you have sold your souls too

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Jan Tarter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jan Tarter Affiliation: Jun. 21, 2026 Information is vital for the investor. History has shown that when companies don't have to report, dishonest practices can remain hidden longer and more damage gets done. It doesn't take that much work to report and the fallout for not having that information can be devastating. KEEP THE QUARTERLY REPORTING.

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jan9078 — Jun 21, 2026
Subject: Comment on S7-2026-15 From: jan9078 Affiliation: Jun. 21, 2026 Retain quarterly reports. If you go to twice a year, it opens more chances for fraud and for it to go undetected for longer. Twice a year is not good for anyone, the public, the government, investors or the companies.

Thank you,
Janice A. Unitas

Sent from my Galaxy

Janaki Jane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janaki Jane Affiliation: Jun. 21, 2026 I want to know how much money these corporations are stealing every 90 days!!

Janaki Jane (John-a-kee)
(she/they)

720-600-3483

joyjane@gmail.com

www.janakijane.com
The Town of Lyons and the surrounding area is built upon stolen land, once stewarded by the Arapaho, Ute, and Cheyenne People, among others. #HonorNativeLand

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Jane Blakeman Casey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Blakeman Casey Affiliation: Jun. 21, 2026 This is completely unacceptable. Public Companies should NEVER be allowed to go dark. They took their companies public to increase the profits & now the SEC wants this; SAY NO!!!!

Sent from my iPhone

Jane Borish — Jun 21, 2026
Subject: S7-2026-15 From: Jane Borish Affiliation: Jun. 21, 2026 We have nothing to gain by semi-annual reporting!
Jane Borish

Jane Buttimer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jane Buttimer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

We need to have updates to plan our futures. Billionaires may be able to sustain their future with this planned change but those of us managing smaller amounts of money this is not manageable

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JANE COOK — Jun 21, 2026
Subject: Comment on S7-2026-15 From: JANE COOK Affiliation: Jun. 21, 2026 Jane Cook, Los Angeles, CA Retired teacher and investor.

Quarterly reports protect the public. Keep this requirement! Investors fuel the economy, and quarterly reports ensure their money is efficiently and effectively invested. Pension funds depend on effective investments. Protect their viability!

Sent from my iPhone

Jane Diane Matthews — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jane Diane Matthews Affiliation: Jun. 21, 2026 More transparency less tyranny.

Thank You,

Jane D. Matthews

Jane Grey — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jane Grey Affiliation: Jun. 21, 2026 We need to retain quarterly reporting. As a senior, quarterly reporting provides more income than semi annual reporting. Please do not change it.

Sent from my iPhone

Jane Kathol — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Kathol Affiliation: Jun. 21, 2026 Jane Kathol Fine Art My livelihood is greatly dependent upon everyday investors having dependable stock portfolios. If their/my investment managers cannot make sound decisions due to lagging data, my clients don’s spend. Then the culture of Art in the USA suffers: as it greatly has since the GOP leadership has failed the Middle Class. Ask your local artists: they will say the same.

Sent from my iPhone

Jane Lowry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jane Lowry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It's important that we receive quarterly reports. Please do not make the proposed change to semi-annually.

Jane Lyons Patterson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jane Lyons Patterson Affiliation: Jun. 21, 2026 You must keep quarterly filing!
Jane Lyons Patterson RN, MS, NP

Jane Lyons Patterson

Jane Mosher — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Mosher Affiliation: Jun. 21, 2026 Protections presently in place need to be preserved. Quartlyvreporting is very necessary.

Jane Mosher

Jane Nakad — Jun 21, 2026
Subject: S7-2026-15 From: Jane Nakad Affiliation: Jun. 21, 2026 Corporations are already focusing too much on profits. So their management is already prone to skirting the edges of legality to increase profit. This proposal provides even less oversight during increasingly perilous times.

Jane Olson — Jun 21, 2026
Subject: S7-2026-15 From: Jane Olson Affiliation: Jun. 21, 2026 Quarterly reporting is important to investors for transparency for investment and to avoid another Enron debacle.

Sent from my iPhone

Jane Stanley — Jun 21, 2026
Subject: S7-2026-15 From: Jane Stanley Affiliation: Jun. 21, 2026 We need to make these monthly. We have businesses complaining how long it takes to do the quarterly reports so let’s make it easier on them with monthly reports. They obviously want to hide something by demanding bi-annually reports. Pretty soon they will demand no reports so they can fleece their customers.

Sent from my iPhone

Jane Terhune — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Terhune Affiliation: Jun. 21, 2026 Please have companies continue to report their earnings quarterly.

Sent from my iPhone

Jane Turner — Jun 21, 2026
Subject: S7-2026-15 From: Jane Turner Affiliation: Jun. 21, 2026 Quarterly reporting is important to make information available to everyone. Keep the CEO's honest, keep the Quarterly reporting!

Jane Turner

Jane Waldie — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Waldie Affiliation: Jun. 21, 2026 NO!!

Sent from my iPhone

Jane Watkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Watkins Affiliation: Jun. 21, 2026 What in the actual world are you guys thinking? Let's not let the billionaires dictate policy.

Jane Wilson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Wilson Affiliation: Jun. 21, 2026 Jane Phillipson Wilson
JD University of Michigan 1984
I took securities law.

Jane Winter — Jun 21, 2026
Subject: S7-2026-15 From: Jane Winter Affiliation: Jun. 21, 2026 Keep the quarterly reporting requirement. Most Americans will never own stock but the frailest actions of a few affect the many. There’s no sane rationale to remove the requirement. It’s only to allow more fraud and we know exactly WHY it’s being done. Less transparency is bad news for the rest of us. Don’t fail us.

Sent from my iPhone

Jane Yearout — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jane Yearout Affiliation: Jun. 21, 2026 This is an absurd idea that only leads to corruption. As a retiree with only Social Security and an IRA as “income,” I and

millions of others like me could be wiped out. No! No! No! Very bad and sneaky idea! J.A. Yearout, citizen.

Sent from my iPhone

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jane9 — Jun 21, 2026
Subject: S7-2026-15 Comments From: jane9 Affiliation: Jun. 21, 2026 Freyja Jane Carlson, retired Educational Director. This ruling would once again allow corporations to cover up their profits from public scrutiny, allowing them to request rate hikes while making tremendous profits and again diminishing the incomes of citizens through higher costs to them, while allowing the stock holders, directors, and executives to take even larger payoffs with the possibility of stripping all profits before anyone could stop it. This is corpo
rate thievery out of control, further debilitating our econony, eroding citizens' rights over corporations who buy off government officials to make laws like this, further eroding the well-being of this country and its citizens. It is YOUR job to protect this country and its citizens from unscrupuless business practices such as this. DO YOUR JOB!!!

Sent from Proton Mail for Android.

JaneDirk — Jun 21, 2026
Subject: S7-2026-15 Comments From: JaneDirk Affiliation: Jun. 21, 2026 Please keep quarterly reports. We live in a time when change happens quickly, We need these reports to stay ahead of the changing world.

Kind Regards

Jane Thompson

Sent from my iPhone

Janell Folkema — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janell Folkema Affiliation: Jun. 21, 2026 Keep it Quarterly

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Janelle Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janelle Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The quarterly disclosures help me make informed decisions about market choices and investments. It is my right to know this information and am against the proposed violation of all people's rights. Do

not try to reinvent the wheel. Please continue the historical practice of quarterly reporting.

Sincerely,
Janelle J. Johnson

Janet Atkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Atkins Affiliation: Jun. 21, 2026 Janet Atkins, retired business owner. I think today's financial markets demand more transparency for all investors, not just the privileged few.

Sent from my iPhone

Janet Blackman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Blackman Affiliation: Jun. 21, 2026 Keep reporting! Transparency Matters. If we don't trust the system we cash out and don't use the system
Janet Blackman

Sent from my iPhone

Janet Cockrell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Cockrell Affiliation: Jun. 21, 2026 Please keep the transparency! The uber rich are already ahead and some of us are simply trying to survive.

Janet Dennis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janet Dennis Affiliation: Jun. 21, 2026 I am opposed to changing quarterly reports to 6 month reporting. Transparency fosters better results for corporations and for investors and the economy as a whole.

Sent from my iPhone

Janet Freed — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Freed Affiliation: Jun. 21, 2026 This was put in place to protect people and hold CEO's accountable. There is NO GOOD REASON FOR CHANGING IT!!!

Janet Goba — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Goba Affiliation: Jun. 21, 2026 No. Quarterly reporting was an earned "annoyance" by companies/industries found to be committing fraud against consumers. Keep standing rules in place

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Janet Golden — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Golden Affiliation: Jun. 21, 2026 People investing their life savings for their future and the future of their children and grandchildren need information about the companies they are considering investing in. When it is hidden, companies benefit and the rest of us are flying blind. This change can only benefit the rich and connected people who have insider information.

Janet Golden

Janet Goldsberry — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Goldsberry Affiliation: Jun. 21, 2026 Quarterly reports are essential to investors. We cannot go back! I cannot afford to lose a lifetime of contributions to fraud.

Janet Heaton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Heaton Affiliation: Jun. 21, 2026 Besides the issues listed, it is bad for the economy, business and U.S. citizens. It all travels down the line, the whole country will be affected!
No, don't let this happen.

Janet Heaton, Retired Citizen

Sent from my iPad

Janet Heinz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Heinz Affiliation: Jun. 21, 2026 Keep it four times a year to have a strong economy for all of us. We need to know what's going!

Sent from my iPhone

Janet Henry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Henry Affiliation: Jun. 21, 2026 Will not be of benefit for all the people. Only benefitting a few Please be here for me too - report quarterly, please.

Sent from my iPhone

Janet Hofbauer — Jun 21, 2026

Subject: S7-2026-15 Comments From: Janet Hofbauer Affiliation: Jun. 21, 2026 Janet Hofbauer, domestic engineering, without transparency and reporting every three months helps prevent fraud no reporting for six months or longer cooked books makes me question what are you up to and what are you hiding. If you want the public trust one must be transparent and I would have them audited along with reporting their arguments might be it costs too much or inconvenience for the company and that Artificial Intelligence is only as good as parameter of original programming even in learning modes it has many issues also unreliable. SEC I respectfully request the transparency in the three month reports. If you cannot perform that function of oversight then I believe that the agency is biased with some sectors of industry running your agency potentially captured. The government agency should not be run by private or public corporations or companies. Will you have the other agencies selling people information to the highest bidder? With some places corruption motivated by money to gain more without any regard to crimes against the stakeholders, shareholders, or any other interests. Should you not protect the interested parties or even potential parties so they may invest money into the markets small medium or large in their venues. Is it not better to have new money investment to help make this country better and savings for health or retirement sectors for future years. I don't want old numbers regarding any financial functions omission of those numbers creates a risk and will not invest anything. Also I question if there are any activity that might be illegal or could be inherent danger with ai technologies to id theft to much more dangerous situations. Is this going to be a Ponzi scheme of doing things? You don't report I just may assume something is not right embezzlement within company to cyber attack on system server to home user log in. SEC why your proposed change? Who is behind this change? Why change the time schedule? Have you lost your critical thinking skills and need a chat box to tell you what to do? Who is funding this change? Will you put out that three months bad? Will you put out six months is good? You need more time to lie? You need more time because you want to play video games or get self medicated or are you just lazy? SEC keep reporting quarterly!!!! If you can't well you loose out on my money being flushed down the toilet. Without that data I just won't put the money out there in the market for bonds currency precious metals mutuals whatever else there is.

Thanks for taking the time to listen to public input.

PS if you already decided to not go quarter and just going thru the motions what a shame.

Janet Isaac — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janet Isaac Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I do not understand why this is a good idea for any in the country. I urge you to preserve the integrity of your institution

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Janet Kenney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Kenney Affiliation: Jun. 21, 2026 Quarterly reporting ensures transparency and accountability, building confidence in business practices for all Americans.

Janet LaFountain — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janet LaFountain Affiliation: Jun. 21, 2026 We are in our 80’s living with Alzheimer’s and stress. If we didn’t get our RMD to help with living expenses we wouldn’t be able to afford our retirement apartment. Please insure the stability of the market!

Jerry and Janet

Janet Lofstuen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Lofstuen Affiliation: Jun. 21, 2026 Why would these very rich people want to take anything from the hardworking middle class and the poor? It's so cruel.

Janet Machak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janet Machak Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not make this change. Time after time we have seen that cutting oversight and reducing reporting requirements does not help the investors, but leads to misconduct by corporate heads. Don't forget ENRON. This quarterly reporting holding top management responsible was put in place for good reason. Those reasons still exist.

Janet Martin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Martin Affiliation: Jun. 21, 2026 It is my money and very important to get quarterly reports to be knowledgeable and to make decisions and keep informed

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Janet Musgrove — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Musgrove Affiliation: Jun. 21, 2026 Keep transparency a priority, without it corruption creeps in.

Sent from my iPhone

Janet Pielke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Pielke Affiliation: Jun. 21, 2026 Stretching it beyond quarterly is simply still another way for fraud and grift to take place. I am a retired professor with a very small 403(b), TIAA-CREF, and thankfully, CA State Teachers Retirement. I depend on each and every one and wil fight anyone and any thing that attempts to cheat me out of one dime.

Janet Rhoded — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janet Rhoded Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reporting should be quarterly. I have to file taxes quarterly. Retail traders feel very strongly about this.

Janet Roberts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Roberts Affiliation: Jun. 21, 2026 No way this should be

legal. The American public need to know what is going on at all times. It affects their livelihood in the long run.

Sent from my iPhone

Janet Roberts — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janet Roberts Affiliation: Jun. 21, 2026 Why would we go backwards? And who would this benefit? We need transparency for all.

Get Outlook for iOS

Janet Schubert — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janet Schubert Affiliation: Jun. 21, 2026 Quarterly reporting is the only responsible ethical and transparent accounting of my money as an investor allowing my funds to be managed by a company or broker . We deserve the respect and accountability of brokers and investment firms to have also support quarterly accountability .
I'm a oaychologist and small business owner . We lost everything: businesses, homes, savings, retirement money and plans in the last fiasco in the last meltdown without quarterly accounting . It is outrageous and unethical to expect investors and your fellow Americans to risk their assets and money without quarterly accounting .

We will pull everything out of country if necessary if we do not have quarterly accounting.
Sincerely,
Janet Schubert, PSD
Neuroscience Clinical Director

Sent from my iPhone

Janet Scott — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Scott Affiliation: Jun. 21, 2026 Keep the reporting quarterly Protect the investors thx

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Thank you,

Janet Scott
✞ Faith • ❤ Family • 🇺🇸 Freedom

Janet Squire — Jun 21, 2026
Subject: S7-2026-15 From: Janet Squire Affiliation: Jun. 21, 2026 keep the guardrails on. if no fraud , no problem. this is a deterrent to
fraud. no ill-intent. no fraud. no problem.

Janet Terzano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janet Terzano Affiliation: Jun. 21, 2026 Provided you are not at the beck and call of corporate America and instead there to protect all Americans you will undoubtedly do the right thing and maintain the current reporting duties. Sincerely. Janet Terzano. American Citizen

Sent from my iPhone

Janet Townsend — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janet Townsend Affiliation: Jun. 21, 2026 Janet townsend, retired business owner. At this stage of my husband's and my life we can not afford that!

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janet trucks — Jun 21, 2026
Subject: S7-2026-15 Comments From: janet trucks Affiliation: Jun. 21, 2026 I want my money protected also , I depend on quarterly reports . J trucks

Sent from my iPad

Janet Waite — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janet Waite Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: This shutdown of information and quarterly reports is Bad for Investors. What is this Rule intending to Hide? Only in the Demented Pedophile Felon's Reich would this happen. Stop it!

Janett Franks — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janett Franks Affiliation: Jun. 21, 2026 No don't let them.We are getting screwed to death now.

Janice & Robert DeFilipi — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janice & Robert DeFilipi Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
WHY ARE YOU EVEN THINKING ABOUT DOING THIS? My husband and I are retail investors and we rely on quarterly reports to make decisions about our investments and retirement savings. Please help us continue to make informed decisions by keeping quarterly reports available for us.

We need more transparency NOT less.

Janice Andrews — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janice Andrews Affiliation: Jun. 21, 2026 ABSOLUTELY NOT!! Too much fraud can happen and will take too long to uncover.

Sent from my iPhone Janice

Janice Bacewicz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janice Bacewicz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The changes proposed are not to the consumers advantage. Please stop this proposal that benefits the very rich & doesn't consider the average American investor.

Janice Beeney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janice Beeney Affiliation: Jun. 21, 2026 Its not right do this,it will hurt the people and you know that,why not just do the right thing the government has gone so far left,does your heart not skip several beats when you do things like this ask yourself is
what Jesus would want to do be a sneak or be trustworthy, you choose and we the people will know what kind of person you truly are j neen America citizen

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Janice Best — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janice Best Affiliation: Jun. 21, 2026 JaniceBest,RN. I just retired after 46 years My yearly salary went from $98,000/yr to $ 38,000/yr. It is not fair to the average worker. I've worked since I was 14 not counting the 46yrs as a nurse. This change would ruin all I've worked for and other people too

Sent from my iPhone

Janice Bright — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Janice Bright Affiliation: Jun. 21, 2026 We are retired and living in South Carolina. Our savings are being attacked by inflation, healthcare costs and insurance. Part of our saving are invested in the stock market and we rely on those investments to partially fund our retirement. Any SEC change that would jeopardize that would be catastrophic for us. We urge you to avoid changes that would negatively impact the savings of working Americans.

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janice drummer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: janice drummer Affiliation: Jun. 21, 2026 Yes, we should know the quar
ter reports jdrumm183@gmail.com

JANICE DUIS — Jun 21, 2026
Subject: S7-2026-15 From: JANICE DUIS Affiliation: Jun. 21, 2026 Despite the amount of work required to complete quarterly reporting, doing so is now a part of business cadence and everyone from finance to marketing to supply chain to sales is working on the quarterly plan. It keeps the company focused on strategic objectives and progress to plan critical to performance and accountability to employees and shareholders. I am a former senior director of IR and Corp Comms, it's not just the CEO who needs to be held to results but the members of the CSuite like the CFO, CMO, CLO. Finance if left to their own devices are the bigger problem in accountability. I cannot imagine what creativity would ensue if that dept is not tracking and reporting quarterly.

Thanks. Make it a great day.

Janice Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janice Johnson Affiliation: Jun. 21, 2026 I'm retired but feel like after Enron it's essential that the books stay open to prevent hidden failures from the public.

Sent from my iPhone

JANICE MOORE — Jun 21, 2026
Subject: Comment on S7-2026-15 From: JANICE MOORE Affiliation: Jun. 21, 2026 No way!!! Do not want to go backwards!

Sent from my iPhone

Janice Parkkonen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janice Parkkonen Affiliation: Jun. 21, 2026 Keep as is

Best Regards

Janice L Parkkonen, Realtor
864-877-2770
Cell 864-990-8033

Never wire money without calling to see that the wiring instructions are correct.

WWW.Sellinggreer.com

Janice Pollard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janice Pollard Affiliation: Jun. 21, 2026 Keep reporting

Sent from my phone

Janice Radca — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janice Radca Affiliation: Jun. 21, 2026 Quarterly reporting needs to continue - a lot can go wrong in half a year…failed product launches, ballooning debt, lawsuits, vanishing customers. Letting these issues sit for six months at a stretch gives insiders plenty of time to quietly sell their shares to unexpecting buyers before the bad news tanks the stock.

Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Once large companies start filing twice a year, smaller competitors face pressure to follow.

Companies still have to keep their books and brief their boards. The actual savings from skipping a public filing are minimal. The cost of worse information falls on ordinary investors.

Janice Radca

Radca Design Inc.

Janice Regan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janice Regan Affiliation: Jun. 21, 2026 Janice Regan please keep reporting quarterly. Keeps corporations more accountable. Thank you

Sent from my iPhone

Janie Clay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janie Clay Affiliation: Jun. 21, 2026 At this critical moment in our history, we need transparency. This change seems to signify something nefarious. We have had enough of that. Keep the reporting quarterly.

Janie Glasson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Janie Glasson Affiliation: Jun. 21, 2026 What? Are you guys bored with no cheaters to catch? If it ain't broke don't fix it

Get Outlook for Android

Janina Bradford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Janina Bradford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I strongly oppose any SEC rule that would reduce or eliminate quarterly disclosures by public companies.
Quarterly reporting is one of the few ways ordinary Americans can stay informed about how public companies are performing and whether management is acting responsibly. Transparency is essential to fair and trustworthy markets. When information is delayed or withheld, large institutional investors and corporate insiders often have advantages that everyday investors do not.
Regular disclosures help hold companies accountable and discourage corporate misconduct. They allow the public to see changes in financial performance, risks, and business conditions in a timely manner rather than waiting many months for important information.
The SEC’s mission is to protect investors and maintain fair, orderly, and efficient markets. Reducing disclosure requirements would move in the opposite direction by making it harder for the public to evaluate companies and easier for problems to remain hidden.
Please preserve strong quarterly reporting requirements and ensure that public companies remain transparent and accountable to investors and the public.

Janis Schoen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Janis Schoen Affiliation: Jun. 21, 2026 It should stay at quarterly! Why would you not want the shareholders to know as much as they should.

Jann Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jann Williams Affiliation: Jun. 21, 2026 Let’s pay attention

Sent from my iPhone

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jansuter — Jun 21, 2026
Subject: S7-2026-15 From: jansuter Affiliation: Jun. 21, 2026 Janis Suter-Maxwell, retired teacher, Savannah, GA. It is very important to me that Quarterly Reporting remain in place. It is crucial to provide stakeholders with timely, transparent financial data. Quarterly reports help me gauge a company's health. Regular reports prevent fraud and enforce corporate accountability.

Sent from my Galaxy

Januarie Loyd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Januarie Loyd Affiliation: Jun. 21, 2026 I do not want corporations hiding financial information. Delayed reporting is a way to hide information

Sent from my iPhone

Jared Eaton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jared Eaton Affiliation: Jun. 21, 2026 You cannot give this much leverage to push falsehoods or bloat figures. Too much on the line for the average stockholder.

Sent from my iPhone

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jared winquist — Jun 21, 2026
Subject: S7-2026-15 Comments From: jared winquist Affiliation: Jun. 21, 2026 I am opposed to the rule change. A publicly traded company should be publicly accountable and this rule would allow companies to hide losses and ballooning debt from everyday investors for longer. Meanwhile insiders (like our congress) can sell off their shares leaving regular people holding the bag. I realize that insider trading is supposed to be illegal but that does not seem to have stopped congress and this would make things worse for regular people. Please protect the regular investors that are

following the rules.

Thank you,
Jared Winquist

Jary Lu — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jary Lu Affiliation: Jun. 21, 2026 Tell us more...not less!! Transparency matters!!

Jason Darrah — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jason Darrah Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do not let private companies hided there investment information.

Jason Dieckman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jason Dieckman Affiliation: Jun. 21, 2026 There is a reason this was put in place. Quarterly reporting should be required. There seems to be a lot of what appears to be insider trading going on!

Sent from my iPhone

Jason Herkenhoff — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jason Herkenhoff Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is horrible for the average citizen-investor! If this goes through, it only stands to benefit corporate insiders, Trump Administration officials and congress members.

Please have some decency and respect for citizen-investors!

Jason Hughes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jason Hughes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This rule change will limit public investment in public companies as we will not have regular information about an entity's financial health and trajectory.
Not a good idea for our economy

Jason Lindo — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jason Lindo Affiliation: Jun. 21, 2026 As a senior on a fixed income who relies on my investments this will affect me personally in how I manage my portfolio. This is beyond a bad idea. You are playing with lives. Do not do this!

Jason Lindo
Sacramento, CA

Sent from my iPhone

Jason Prater — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jason Prater Affiliation: Jun. 21, 2026 Time and time again.. .we see CEOs of companies of various sizes be part of fraudulent activity.

The need absolute culpability via their signature. The law is meant for a reason and only give CEOs two extra quarters to extract and hide their fraud if part of this activity.

Who's side are you really on? Investors over CEOs should be the norm. Break the trust, pay the price for it...simple as that. CEOs are not in a separate socialitial class so don't treat them as such

Get Outlook for Android

JASON SMITH — Jun 21, 2026
Subject: S7-2026-15 Comments From: JASON SMITH Affiliation: Jun. 21, 2026 Please continue with quarterly reporting, as suggested by large investment firms. Myself and millions of Americans are relying on safe and profitable stock market gains. Semi-annual reporting will cut many of our gains by up to half and make it harder to retire. Don’t ignore the evidence of over 50 years of quarterly reporting resulting in gains in the stock market.

Sent from my iPhone

Javier Sanchez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Javier Sanchez Affiliation: Jun. 21, 2026 Got to keep reports quarterly, come on now.

Jay & Linda — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jay & Linda Affiliation: Jun. 21, 2026 Shareholders should have access to regular transparent updates on the performance of the companies they own
Jay Lambert, Citizen
Wilmot, NH

Jay Damain — Jun 21, 2026
Subject: S7-2026-15 From: Jay Damain Affiliation: Jun. 21, 2026 Please do not reduce quarterly reporting to biannual . It will only serve to reduce accountability in an industry that has proven it

needs to be held accountable. The only reasons I would believe it would be reduced would be to curry favor and financial gain from criminals or because of pressure from those who are doing so. SEC has a job. Please do it!

Jay Elliott — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jay Elliott Affiliation: Jun. 21, 2026 Jay Elliott, Cyber Security and Compliance Sr. Analyst, Energy Sector. Fraud happens in the shadows. Keep financial reporting requirements strict, timely and open. I've worked in corporate America for nearly 40 years, I've worked in Banking, Airlines, Manufacturing and now Energy. For both regulared and unregulated entities in Cyber Security and Identity and Access Management positions. Fraud is tempting to most people when they are about to publicly announce a failure. It's best to keep everything up front and simple, remove the temptation, or least don't make room for it to grow.

Jay Elliott

youcancallmejay@gmail.com

=l:-o & {;-)
Sing and Smile in Barbershop Harmony!

"Whenever you find you are on the side of the majority, it is time to pause and reflect." --Mark Twain

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Jay Gaskill — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jay Gaskill Affiliation: Jun. 21, 2026 Do NOT reduce the quarterly reporting requirement. Bad for all Americans except big business!

Sent from my iPhone

Jay Schablik — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jay Schablik Affiliation: Jun. 21, 2026 As an individual with about half of my IRA in equities, I am firmly against this proposal. Transparency for investors is a requirement. I would hate to get no information for six months and then find out the company has tanked, taking my investment with it.

Jay Schablik

Jayne — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jayne Affiliation: Jun. 21, 2026 Sent from my iPhone

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JAYNE MITCHELL — Jun 21, 2026

Subject: Comment on S7-2026-15 From: JAYNE MITCHELL Affiliation: Jun. 21, 2026 Please don't revert to the semi-annual reporting on retirement plans. Quarterly reporting is needed for retirees to know when action needs to be taken to prevent a major loss in their retirement plan.

Jayne D Mitchell
Retired Psychiatric Office Manager
Crawford, TX

Sent from my iPhone

Jayne Rubenfeld — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jayne Rubenfeld Affiliation: Jun. 21, 2026 As an invester, quarterly reports guide me to take a deeper look at at my individual holdings. There is so much movement that occur within a quarter which I use to evaluate, going to bi annual puts me at a distinct disadvantage
Jayne Rubenfeld

Sent from my iPhone

JBlando — Jun 21, 2026
Subject: S7-2026-15 Comments From: JBlando Affiliation: Jun. 21, 2026 My name is Jared Blando, im a freelance illustrator and i think you should absolutely keep quarterly reports. This keeps companies more honest about their prsctices and helps investors make wiser decisions based on that reporting.

~JB
www.JaredBlando.com

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jbongarzone — Jun 21, 2026
Subject: S7-2026-15 Comment From: jbongarzone Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay. Big corporations are given too many easy passes and not held accountable.
With today's computerized accounting systems legitimate up to date financial figures. Given extra time is only an opportunity for CEO's and corporations to make the numbers say what they want.
Best,
Joe Bongarzone

Sent from my Verizon, Samsung Galaxy smartphone

JC Braun — Jun 21, 2026
Subject: S7-2026-15 Comments From: JC Braun Affiliation: Jun. 21, 2026 There is a saying: Sunshine is the best disinfectant. It is especially true in the financial arena. Returning to semi-annual reporting invites mismanagement and irresponsibility. Public companies should be both transparent and accountable to shareholders. Less reporting equals less accountability.

As a retiree who is dependent on my IRA for steady income, I object to lowering standards and lessening information flow. Obfuscation is antithetical to sound business.

JC Braun
Retired COO

JD Kimble — Jun 21, 2026
Subject: S7-2026-15 Comment From: JD Kimble Affiliation: Jun. 21, 2026 Stop insider trading. This perpetuates it

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JDixon Jr — Jun 21, 2026
Subject: S7-2026-15 From: JDixon Jr Affiliation: Jun. 21, 2026 The accountability factor is a necessary way to keep the government paid properly and the employees and dependents from undeserved loss of income due to corporate incompetence.

Jean — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jean Affiliation: Jun. 21, 2026 Keep corporate America answerable to the public. Quarterly reports are an important component of accountability.
Jean Sappell
Administrative Coordinator
Ithaca Police Department
Ithaca New York

Jean Binder — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jean Binder Affiliation: Jun. 21, 2026 I am retired and pretty much NEED to keep an eye on how things are going. I am used to quarterly reports and it is only good order for businesses to produce them and for me to have them.

Jean Hedges — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jean Hedges Affiliation: Jun. 21, 2026 **** all of you for stealing from the middle class!!!

Jean Hendrix — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jean Hendrix Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor, I rely on proper reporting. Why in the world would I want to blindly put even a penny I can't research in real time?

this would be worse than playing the lottery... at least with that one knows the outcome within a couple of days.

blindly investing means I can lose everything my money is in and not know that for months. Doesn't anyone who backs this have any economic background or experience? If this passes, all of my money and those around me will be removed from the US stock market as the risk far outweighs any possible gain. No brainer

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jean mceldowney — Jun 21, 2026
Subject: S7-2026-15 From: jean mceldowney Affiliation: Jun. 21, 2026 I am an individual investor, and a retired RN I count on transparency from companies. Do not change the minimum requirement of quarterly reporting.
Jean McEldowney from Albuquerque New Mexico.

Sent from my iPhone

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jean miele — Jun 21, 2026
Subject: S7-2026-15 Comment From: jean miele Affiliation: Jun. 21, 2026 My name is Jean, Sr. Client Services Associate who will never be able to retire because of stuff like this! More stuff to screw the little guy. Stop protecting big business and protect us, the investors who are just trying to keep dinner on the table. Use common sense, please! Like I am expected to do my job everyday providing excellent service to my clients, do your job! I'm your client, take care of me and do not allow this stupidity to hurt people. I can't believe this is even a consideration! The only positive here and that it reminds me how I am not a greedy pig, I'm always kind to people. Be responsible, be reasonable, be kind!

nner on the

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

Jean Murray — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jean Murray Affiliation: Jun. 21, 2026 We deserve to know what's going on!!To the Securities and Exchange Commission:

Jean Nate' Thomas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jean Nate' Thomas Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY! I am studying for my SIE and this matters.

SEC requirement for quarterly reporting keeps the playing field fair, transparency to ALL when OPM (other people's money) is involved, and the accountability of those who use OPM to grow their corporations and businesses.

Jean Nate Thomas
Licensed Insurance Agent and Financial Service Professional with Bankers Life Insurance & Casualty

FAIRNESS, TRANSPARENCY & ACCOUNTABILITY ALWAYS MATTER...
SEC do not try to fix something that is not broken as it relates to reporting to investors.

Sent from my Galaxy

Jean OHara — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jean OHara Affiliation: Jun. 21, 2026 All companies must be held to the quarterly schedule or there will be massive fraud. Jean Ohara, retired

Yahoo Mail: Search, Organize, Conquer

JEAN PITTMAN — Jun 21, 2026
Subject: S7-2026-15 Comments From: JEAN PITTMAN Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!! What are they afraid we’ll see!?!

Jean Rawson — Jun 21, 2026

Subject: S7-2026-15 Comments From: Jean Rawson Affiliation: Jun. 21, 2026 Quarterly reports are essential to elders who rely on a financial advisor to keep their assets safe for their retirement and costly end-of-life care. Keep it transparent.

Sent from Gmail Mobile

Jean Schweibish — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jean Schweibish Affiliation: Jun. 21, 2026 Quarterly reporting is a no brainer; easy to do, and with so many bad actors out there an absolute must!!!

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jean selby — Jun 21, 2026
Subject: S7-2026-15 From: jean selby Affiliation: Jun. 21, 2026 Jean Selby Phoenix AZ Where's all that wealth coming from? Without measures against fraud we (society in general) are vulnerable.

Yahoo Mail: Search, Organize, Conquer

Jeana Heriman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeana Heriman Affiliation: Jun. 21, 2026 With all of the corruption and insider trading going on at this time, there is NO PLACE for providing cover to and reducing oversight. The SEC has a responsibility to maintain transparency and integrity in our economic system. Reducing oversight sends the wrong message and leads to distrust and corruption.

“I imagine one of the reasons people cling to their hates so stubbornly is because they sense, once hate is gone, they will be forced to deal with pain."

--James Baldwin

— J. K. Rowling

Jeanette Petrozella — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeanette Petrozella Affiliation: Jun. 21, 2026 Jeanette Petrozella, President of JT Financial Strategies LLC. Transparency is so important for government and those who hold our life savings. We need quarterly reporting to continue for our investments!

Jeanette Walgren — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Jeanette Walgren Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not stop the quarterly reports to investors on their accounts. I am a senior but depend on those quarterly reports to make decisions on my finances for the coming months.
Fewer reports would keep me in the dark for making decisions and by the time I would get the information, it might be too late to fix any decisions.
Do not stop the quarterly reports.
Thank you.

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jeanettesue — Jun 21, 2026
Subject: S7-2026-15 Comments From: jeanettesue Affiliation: Jun. 21, 2026 Terrible idea. More crime will.go on by changing it from quarterly, NO DOUBT about it!

Sent from my Galaxy

Jeani Sandberg — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jeani Sandberg Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I think it's right that we should have this information, since the larger funds will be kept up-to-date. Consider that some professional traders, who you might at first feel should have an edge, because this is their livelihood, take advantage of retired people in various ways, already. If you doubt this, check out the stocks that I received in Accelerrated Profits from Louis Navallier in 2021. I paid over $2,000 for a list of stocks that I bought, sometimes by the thousands, believing they would go up, because Louis Navallier was the "King of Quants", according to some well-known news group (CNBC?), & he said they were the "Best Stocks of 2021". THEY WEREN'T. GOOGLE & OIL WERE. I wanted A BREAK, & thought Navallier knew what he was doing, in recommending them. Now I think I was buying the stocks that he had probably recommended to buddies, & that he wanted to get out of his own portfolios. That's who we are to them (excluding Motley Fool). They might recommend good ones, here & there, SO WE BUY THEIR GARBAGE, DOWN THE LINE. We already pay a heavy premium for owning stocks on the same exchange as them. Just look at the memory stocks, Sandisk & Micron. They decide how far they go up. They probably convey the multiple, or whatever, in news letters for big banks. Retailers will end up holding the proverbial bag.
I've thought about how businesses say they are consumed with making immediate profits. I've thought about that, & it won me over for awhile, but they need to discipline themselves, like Bezos, who said, "I knew the stock would go up. [The company was just waiting for stock buyers to understand that]". That helps stocks to become less inflated. People have to figure it out, & share that information. It gives the bad guys a reason to communicate information on good stocks, & not just the bad ones that their friends & family need to sell.
The responsibility for good business practices needs to fall on the businesses!!!! Not on retired people who may have already been subject to hypnotized experimental torture (like me), & are

putting MOST of their time into health issues, like nasty skin infections, in San Antonio, Texas. The last dermatology guy told me, as I tried to explain one of my three problems:" I don't really care what you think!" It's unbelievable, right? Well he said that, even though I was desperate for help, & as nice as can be. I've been scared. Sadly, he was BY FAR the nicest one I've seen, except maybe Hensley, who told me to look in a book for something that barely has a visible sign!! It's extremely painful, not visible.
Think about us for a change, the people who are already buying their trash, until we lose so much that most of the stocks we own are measured in tenths of shares. Yeah, that's me, now, until the scum in San Antonio are put in prison, & good people are again free to walk the streets of San Antonio, & go to dinner without Purposely being tortured.
I don't think they can really repair the damage to my heart, though. My blood pressure may always be high. Basically, they got away with organized manslaughter, like KBG "natural causes" -style killers, for THREE DECADES. Do you really think their retirement funds deserve an edge? WHEN I TRIED TO GO BACK TO WORK, THEY DISEASED MY SKIN, & WOULDN'T GIVE ME A DOCTOR WHO COULD CURE EITHER OF TWO REALLY SUPER MASSIVELY PAINFUL ONES. My grandparents' inheritance for me went into classes for me to be a teacher. After 3 years of teaching in a public school, San Antonio set their sights on destroying me, maybe so they could blame ME for what THEY did, with the money that went missing. At least two people tried to destroy my reputation, in another way, as well, because that's what they do to victims, in Military City, U.S.A. (In other words, many of their professions are bent toward learning how to kill people, & not feel too guilty about it). It appears they try to drive their experimentally hypnotically tortured victims to suicide, or murder. I wonder how many people were surprised that I didn't crash. REALLY.
Gary Gensler looks like a good guy, to me, & I liked that Khan woman, who was going after the monopolies. Teddy Roosevelt thought WE, THE PEOPLE should be supported. He liked us. When powerful people don't like the masses, revolutions happen. You might keep that in mind.
Sincerely,
Jeani Charisse Sandberg
B.A., History, Texas A &M, 1984.

P.S. Farmers fight [EVIL].

Jeanie Prentice — Jun 21, 2026
Subject: S7-2026-15 From: Jeanie Prentice Affiliation: Jun. 21, 2026 Accountability is very important. If you want to look like an upstanding company, do not lower your disclosures, people don't trust those moves. AT ALL.

Jeanne Connett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeanne Connett Affiliation: Jun. 21, 2026 No, just know, I mean, seriously, 6 months.Do you know how many inside traders?You can do overnight and get rid of them.The next day because alleged doesn't count that

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Jeanne Lese — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeanne Lese Affiliation: Jun. 21, 2026 Retain quarterly reporting by all means!

Jeanne Lese

Jeanne Ramer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeanne Ramer Affiliation: Jun. 21, 2026 Please maintain quarterly reporting. It's been an accepted business practice for decades and was set up that way to keep businesses from hiding economic losses due to poor financial management and fraud. This is not a burden on the company, it's a safeguard for the investors.

Thank you for your time.

Jeanne E. Ramer
Investor through retirement funds.

Sent from my Galaxy

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jeannie bell — Jun 21, 2026
Subject: S7-2026-15 Comment From: jeannie bell Affiliation: Jun. 21, 2026 I've worked hard for my money working as a school bus driver for 36 years and I'd like to keep an eye on it quarterly...a lot can change quickly . Jean E. Bell

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Jeannie Peninger — Jun 21, 2026
Subject: S7-2026-15 From: Jeannie Peninger Affiliation: Jun. 21, 2026 My opinion is we need monthly reporting. This is important to have clear boundaries in this area. Fraud is on the uprising. We need less fraud opportunities.

Sincerely,

Jeannie

Jeany Lee — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jeany Lee Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not change the reporting the companies are required to do. Less reporting means less transparency which is negative for all of us. Everyone knows that it is not in the best interest of the customers to allow less reporting. DO THE RIGHT THING, please protect us!

Jeff Beltz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Beltz Affiliation: Jun. 21, 2026 Enron majorly disrupted my life. I was Not in the energy business and worked and lived on the other side of the country.

Keep supervision standards up.

Do not let the SEC become a mirror image of the current White House Circus.

Sincerely
A guy that has worked hard for a long time and finally retired.

Jeff Beltz

Jeff Berg — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Berg Affiliation: Jun. 21, 2026 Quarterly reports are the minimum. We need tighter regulations not lighter regulations.

Sent from my iPhone

Jeff Busk — Jun 21, 2026
Subject: SEC should keep reporting quarterly From: Jeff Busk Affiliation: Jun. 21, 2026 The reasons I think to keep the reporting quarterly. (1) I rely on
quarterly information to make decisions with my retirement savings. (2)
The longer gaps create an unfair advantage for corporate insiders, I
already feel that they have too much advantage. (3) "Optional" doesn't
fix the problem because companies that opt in are often the ones whose
investors most need frequent updates. (4) The savings to companies
aren't worth the cost to me and they need to keep the books anyway so
why can't we see them. Jeffery Busk

Jeff Cokeroft — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Cokeroft Affiliation: Jun. 21, 2026 Just another reason to impeach the idiot in the Whitehouse

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Jeff Dollman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Dollman Affiliation: Jun. 21, 2026 Jeff Dollman I rely on quarterly reports to manage my investments for retirement. Please do not go to semi- annual.

Yahoo Mail: Search, Organize, Conquer

Jeff East — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff East Affiliation: Jun. 21, 2026 This is absolutely disgusting. How corrupt is this. I think that the smart money finds out where this is coming from and expose those pushing it. This is fraud level.

Sent from my iPhone

Jeff Harty — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Harty Affiliation: Jun. 21, 2026 With all the fraud that has been going on, this just seems to perfect to follow in the footsteps. I see no reason to change what has been working for years! Please vote this proposal down. Thank you!

Sent from my iPhone

Jeff Jensen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Jensen Affiliation: Jun. 21, 2026 I am near retirement and rely on good timely information in managing my savings and investments. The quarterly reporting process is a strong standard. We need to keep it!

Sent from my iPad

Jeff Kenney — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Kenney Affiliation: Jun. 21, 2026 I am a retail investor and quarterly reports are essential to be informed about how my investments are moving.

This helps me to make better decisions about my financial future. It is not fair for large companies to hide updates on their performance as it keeps everyday investors like me, in the dark. It may be "Optional" but that is irrelevant when it is the largest companies opting in as they are the entities which investors expect the MOST transparency on performance.

Finally, the supposed "benefit" of this whole ordeal would only save some money for CEO's and maybe corporate executives. The cost far outweighs any positive impact.

Jeff Kenney,
Freelance Worker & Entrepreneur

Jeff Klayman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Klayman Affiliation: Jun. 21, 2026 There's no advantage for consumers to blinding the public. Too hot in kitchen? Get out!

Jeff Leeper — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Leeper Affiliation: Jun. 21, 2026 Jeff Leeper -accredited investor.

We need to limit the ability to hide losses.

We do not need another Enron or recession.

Sent from my Galaxy

Jeff Lynch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeff Lynch Affiliation: Jun. 21, 2026 Companies by law must report quarterly earnings! Changing this will only further ruin our economy!

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Jeff D. Lynch

Jeff Moon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Moon Affiliation: Jun. 21, 2026 This change is not needed. It does not benefit the shareholders. It will allow malfeasance. It's wrong and must be stopped.

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jeff paynowski — Jun 21, 2026

Subject: S7-2026-15 Comment From: jeff paynowski Affiliation: Jun. 21, 2026 This is criminal. Why on earth is this even being considered?

Jeff Paynowski

Jeff Paynowski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Paynowski Affiliation: Jun. 21, 2026 This is criminal. Why on earth is this even being considered?

Jeff Richards — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Richards Affiliation: Jun. 21, 2026 Quarterly reporting is for the safety of all investors and is in place to help keep markets stable. Keep it that way!

Jeffrey Richards

Jeff Salter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Salter Affiliation: Jun. 21, 2026 Please keep the reporting the way it is! Saving large corporations money by making this change is not in the best interest of the middle income investor.

Jeff Stowers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeff Stowers Affiliation: Jun. 21, 2026 Quarterly?! We have super computers. Don't insult our intelligence. WE WANT DAILY STATEMENTS!!!! INSIDERS WATCH IT DAILY, POST IT FOR ALL TO SEE. MINUTE BY MINUTE! DUMB ASS QUESTION

Jeff Thompson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jeff Thompson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This reckless, lawless Trump regime seems hell bent
on making us all broke, while enriching himself, his family and his cabinet with blatant insider trading. Can we
gove the Emoluments Clause some teeth by enforcing it so we may save some of OUR money that WE earned please?
Sincerely,
Jeff Thompson.

Jeffery Childers — Jun 21, 2026

Subject: S7-2026-15 Comments From: Jeffery Childers Affiliation: Jun. 21, 2026 Do not remove quarterly check ins everybody deserves to know what's with their investments

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jeffery johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: jeffery johnson Affiliation: Jun. 21, 2026 This passed im out of the market. My 500,000 in the whole scheme of the market isnt much. But u add it with all small investors its gonna sting

Sent from my Galaxy

Jeffrey Brown — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Brown Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports are an essential component of holding companies and investors responsible for the financial wellbeing of their shareholders, investors, and most importantly their customers. I strongly recommend that you do not allow public companies to hide their data and information.

Jeffrey Due — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeffrey Due Affiliation: Jun. 21, 2026 My name is Jeff Due, and I live in York, Nebraska.
I live near one of the busiest lines in the nation. There have been accidents over the years at crossings near me, some fatal.
Responses and compassion have been almost non existent, until much much later, after the accident has been forgotten by the public.
Mergers and buyouts of weaker companies does not help the average American. They don’t help farmers, and they sure as Hell don’t help the average small business owner. They may be in the ag supply industry. How are higher prices charged to the distributors that supply these businesses going to help, especially in an extremely tight races like both Pricketts or dear Governor Pill-in face this year. They’re going to change their votes. Eventually all of them will.
The nation has been through this exact mess before. We need it to stop, and the only way you’re going to get that this year is increasingly looking like people taking actions none of us likes or are really effective.
I personally cannot run my businesses as I have developed a chronic nerve degeneration condition, and my walking and balance have suffered, greatly. To the point I can no longer do and of the jobs I used to do.
Thank you for taking this matter seriously. The mess in the Straight of Hormuz has created a disaster for everyone involved, not just the super wealthy.
Thank you for addressing this issue that is painfully true for too many of us.

Now address this issue with a clear head and conscience. Not the way a party or person tells you to. Vote for what will benefit your constituents, not how you're told.
Thank you.

Sent from my iPhone

Jeffrey Garrison — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Garrison Affiliation: Jun. 21, 2026 Leave well enough alone.

Jeff
Sent from my iPhone

Jeffrey Hotson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Hotson Affiliation: Jun. 21, 2026 My name is Jeffrey W Hotson. I am president of Bodega Brew Pub, Inc. I'm writing from La Cosse Wisconsin. I am totally opposed to this and for transparency. There is no valid reason to go back to the way things were in 1955. If this goes through and people lose a large part of their savings it could cause a societal catastrophe. Or worse!

Thank you,

Jeff Hotson

Get Outlook for Android

Jeffrey Ludwick — Jun 21, 2026
Subject: S7-2026-15 From: Jeffrey Ludwick Affiliation: Jun. 21, 2026 Quarterly reporting is how we maintain corporate governance and hold public companies accountable. Don't shirk responsibility as the SEC. Investors depend on your oversight and regulatory authority.

Jeff Ludwick
210-913-0463

Sent from my iPhone. Please excuse any typos.

Jeffrey Romero — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeffrey Romero Affiliation: Jun. 21, 2026 Just another way to screw the working class and enrich the self proclaimed elites that have been cashing in on insider trading for decades without any accountability? This is just another tool to try and cancel out the

working middle class and benefiting the already rich elites that seem to have no intention of obeying the law?

Sent from my iPhone

Jema Knight — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jema Knight Affiliation: Jun. 21, 2026 Get this under control NOW

We're not putting up with this anymore.

You will be removed.

Jen Salvatore — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jen Salvatore Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I oppose the proposal to stop the quarterly reports. I am an investor and have been one for more than 25 years. I rely on the reports for information and investing strategy. I'm a long term investor and need to know how each company I own is progressing on their growth. Longer gaps create an unfair advantage for corporate insiders, and of course, we know "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates! DO NOT STOP the QUARTERLY REPORTS! This would only mean savings to companies, but costs to me and all other everyday investors!

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jen tumlin — Jun 21, 2026
Subject: S7-2026-15 Comments From: jen tumlin Affiliation: Jun. 21, 2026 Keep this rule in place to keep the corruption minimized. America is meant to be the place where the good ideas succeed because they work, not because business leaders are permitted to cheat. Let our country - and our children - know that integrity matters by voting to keep this in place. Thank you.

Jen Wells — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jen Wells Affiliation: Jun. 21, 2026 I’m Jennifer Wells, a registered voter in Columbus, Ohio. specific argument. I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders. Optional doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to me. Wall Street has gotten away with decimating the retirement funds of regular people over and over and it MUST STOP!!!

Sent from my iPhone

Jena Wilson — Jun 21, 2026

Subject: S7-2026-15 Comments From: Jena Wilson Affiliation: Jun. 21, 2026 Cutting back from quarterly statements will only hurt the American people. Please do not do this! Jena Wilson, Secretary. PS please do the right thing

Sent from my iPhone

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jenelle anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: jenelle anderson Affiliation: Jun. 21, 2026 For 5 years, I worked for an XBRL company whose software was specifically designed to verify quarterly reports. when the SEC insisted they could be self regulating, we found out how that works. In 2008 the stock market tanked--a catastrophic global economic shock caused by the collapse of the United States housing market and the subsequent failure of major financial institutions. From its peak in 2007, the market plummeted by over 50%, wiping out trillions in wealth.

Don't do it again.

Jenelle Anderson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jenelle Anderson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

For 5 years, I worked for an XBRL company whose software was specifically designed to verify quarterly reports.

When the SEC insisted they could be self regulating, we found out how that works. In 2008 the stock market tanked--a catastrophic global economic shock caused by the collapse of the United States housing market and the subsequent failure of major financial institutions. From its peak in 2007, the market plummeted by over 50%, wiping out trillions in wealth.
Don't do it again.

Jeni Quiriconi — Jun 21, 2026
Subject: S7-2026-15 From: Jeni Quiriconi Affiliation: Jun. 21, 2026 I was a small business owner for over 20 years. Keep the accounting current. Keep the reporting quarterly. Accounting practices are in place for a reason. The reason is to help fight corruption.

Jeni Quiriconi
A disabled veteran and retired business owner

Jenifer Murphy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jenifer Murphy Affiliation: Jun. 21, 2026 Please keep the quarterly reporting. It keeps these corporations and CEOs accountable. If you do choose to remove quarterly reports please make sure that the executives will be fined and jailed. And no taxpayer money will be used to fix their mistakes. If they take in the profits, then they must be held responsible for the mistakes.

Sincerely,

Jenifer Murphy

Jenn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jenn Affiliation: Jun. 21, 2026 I DO NOT want only bi-annual reporting on my investments. Quarterly isn't enough to suit my fancy either. I check them AT LEAST monthly, but we should be able to CHOOSE how frequently we want our reports provided to us; not have it federally mandated in a way that's to the INVESTOR'S detriment!!

Jennifer Leggett-Beard
Mobile (405)448-6021

Jenn Jackson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jenn Jackson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is a ridiculous & blatant attempt to legitimize corruption. It serves no purpose except to screw the public & make the rich elites richer. This is and should stay illegal

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Jenn Rebollo — Jun 21, 2026
Subject: S7-2026-15 From: Jenn Rebollo Affiliation: Jun. 21, 2026 Keep CEO's in check. Stop the fraud with the measures already put in place. Don't make it easier for them to cheat us.
We have rules as a society. They have an obligation to not cheat the American people. Were tired of the greed on massive levels.
Enough.

- Jen Rebollo

Jenna — Jun 21, 2026
Subject: File No. S7-2026-15 From: Jenna My name is Jenna. I'm a professor from NYS. Quarterly reporting is necessary as the minimum time required for ensuring responsible behavior and action by all parties. Eliminating it would lead to potential horrific abuse of power.

Jenni Thompson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jenni Thompson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need companies to be accountable & transparent in order to maintain confidence in our markets. Do your part in keeping American interests in mind when you make decisions that affect all of us and the world markets trustworthy.

Jennifer Bennett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Bennett Affiliation: Jun. 21, 2026 Insider trading is at an all time high for public officials and corporate executives. This proposal would greatly compound their advantage and hurts regular citizens. We deserve to receive information regularly and have our concerns heard and respected.

Jennifer Bennett
Office Manager

Sent from my iPhone

Jennifer Bird — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Bird Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor, I rely on information about the companies I'm invested in or interested in. Less data is helpful to no one but the companies and Wall Street. Everywhere else you want more data but suddenly here you want less available data?!
The SEC is here to protect us. Stop working for big interests and work for the people of America.

Jennifer Bradley Hearin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Bradley Hearin Affiliation: Jun. 21, 2026 MAKE IT MONTHLY!!! STOP ****ING AROUND. 🚫 NO BIANNUAL REPORTING 👎🏽

Jennifer Brehob — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Brehob Affiliation: Jun. 21, 2026 Jennifer Brehob, Full Time Hourly Aquatics, YMCA of the North Shore. I am opposed to corporations being equivalent to humans in the law, and the oligarchs are getting away with corruption and self-serving at the expense of their customers or shareholders. Everything and anything based on transparency and honesty should come first. Postponing reports will harm that attempt at reasonable and fair business practices.

Jennifer Brehob
15 Parrott Street, Unit 02, Apt. 2
Lynn, MA 01902

Jennifer Capron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Capron Affiliation: Jun. 21, 2026 Quarterly reporting is my preferred method to keep abreast of the company's finances. Don't remove our knowledge.

Sent from my Galaxy

Jennifer Cheng — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Cheng Affiliation: Jun. 21, 2026 Good day,

My name is Jennifer Cheng, and I am a Clinical Trials Monitor for cancer research. The ability for any medical institution to be able to map out their budget and financial situation with as close to real time information as is possible makes a direct impact on patient care. Moving from quarterly to biannual reporting not only compromises this care, but the ability for the patients to understand their own financial situation during a scary time in their life. Even the healthiest individual needs to know at much as possible to be financially secure. I want the reports to remain quarterly.

Best,

Jennifer Cheng | Clinical Trials Monitor II

She/Her
Dana-Farber Cancer Institute
Breast Oncology Center
450 Brookline Avenue | Boston, MA 02215

Jennifer Dailey — Jun 21, 2026
Subject: S7-2026-15 From: Jennifer Dailey Affiliation: Jun. 21, 2026 Jennifer Dailey-Admin- SC-Self employed people have to report income and pay quarterly. There is no reason why business that has people’s livelihoods tied up into their stocks should get a free pass. At some point we have to do the right thing and sadly, we have proven as a nation time after time, if there aren’t rules and regulations, we aren’t going to do the right thing. Accountability and transparency matter!

Sent from my iPhone

Jennifer DeSouza — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer DeSouza Affiliation: Jun. 21, 2026 Jennifer DeSouza, social worker. This matters to me because supporting the good of all is always more important than corporate profit. Quarterly reporting does not help anyone but corporations. The people deserve the same information and not to be placed at disadvantage

Sent from my iPhone

Jennifer Ellis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Ellis Affiliation: Jun. 21, 2026 Quarterly reporting is the least amout necessary, do not decrease the time between reports.

Yahoo Mail: Search, Organize, Conquer

Jennifer Gosun — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jennifer Gosun Affiliation: Jun. 21, 2026 Changing the quarterly reporting to semi annually would be an irresponsible move. I am retired and no longer adding to my savings. It is important to myself and to others that depend on steady quarterly reporting to maintain confidence in our investments. If the government intent is to ruin the stability of the people, they will ignore our voices and return to semi annual reporting. This action will make it crystal clear.
My name is Jennifer Gosun, retired office manager. This country's future is very important to me. I could not be more disappointed in the direction it is headed.

Jennifer Gosun

Jennifer Iversen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Iversen Affiliation: Jun. 21, 2026 Jennifer Iversen Draughon
Aviation Consultant
Public companies have a long standing history of keeping the public informed by reporting their financial results every three months. This precedent has lasted for over half a century. The new SEC proposal would allow publicly traded companies to go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, public investors be the last to find out. SEC do your job for the public as intended otherwise what is your purpose?

Jennifer Kuntz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Kuntz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is already more difficult now in America to support oneself and live the American dream via wages

than it was in my youth and in my parents' time. I believe part of the present difficulty in keeping the Amercan people thriving is changes in law that increased power of corporations vs. employees. Let's not also make it harder for the average citizen to support themselves through investment earnings as well by limiting the information they receive from corporations. As we begin to face challenges to funding for social security, medicare, etc, please do not make America worse for the small investor by disadvantaging them via the change in reporting. I find it difficult to believe quarterly reporting is overly burdensome, especially given modern technology innovations.

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jennifer lee — Jun 21, 2026
Subject: S7-2026-15 Comments From: jennifer lee Affiliation: Jun. 21, 2026 Stop removing the protections the government is supposed to provide. We, the people, deserve to know in a more timely manner.

Jennifer Metivier — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Metivier Affiliation: Jun. 21, 2026 This change would decimate people’s retirement savings. Please don’t do this. We have had enough negative impact to our economy due to poor government decisions. Jen Metivier

Jen Metivier

Jennifer Moore — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Moore Affiliation: Jun. 21, 2026 Quarterly reporting is essential for investors so insiders cannot divest undercover.
Please keep regulations as is.

Jennifer Peery — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Peery Affiliation: Jun. 21, 2026 Jennifer Peery, R.N.

Yahoo Mail: Search, Organize, Conquer

Jennifer Scherer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Scherer Affiliation: Jun. 21, 2026 Jennifer S, office manager, this matters because my grandfather fought for our country in the war following his father and my father followed him. When he got out he became a fire chief and retired from there with Enron as his retirement. He lost his entire retirement because of their practices. What does this leave for the rest of us? That is why it matters. Transparency!

Get Outlook for iOS

Jennifer Simmons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jennifer Simmons Affiliation: Jun. 21, 2026 The reason for quarterly reporting still stands. Transparency in government is declining, it needs to be reinforced. By retaining the present quarterly reporting, the potential to obfuscate is reduced. Maintain what was put in place and continue to provide clarity.
Jennifer Simmons, homemaker, investor, advocate.

Sent from my iPad

Jennifer Stephen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Stephen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep reporting things a quarterly rule. Smaller for frequent information is easier to understand and mistakes are than caught quicker and more accurately.

Jennifer Thoms — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Thoms Affiliation: Jun. 21, 2026 So tired of some big busines' taking advantage of consumers for their profit. SEC is supposed to be our watch dog with confidence. Let's keep it that way with quarterly reporting.

Jennifer Warren — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Warren Affiliation: Jun. 21, 2026 This is an outrageous proposal - we need this information. Stick to quarterly reports! A concerned teacher in NM

Sent from my iPhone

Jennifer Willis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jennifer Willis Affiliation: Jun. 21, 2026 Jennifer Wolfe, teacher, Transparency enforces honesty in corporations, it allows shareholders and others to make informed decisions.

Yahoo Mail: Search, Organize, Conquer

Jenny Amundson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jenny Amundson Affiliation: Jun. 21, 2026 Quarterly reporting is essential for investors to track progress or lack there of, and react appropriately.

Sent from Yahoo Mail on Android

Jenny Nall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jenny Nall Affiliation: Jun. 21, 2026 Do not make this change. I am retired and I need to see how my investments are doing.

Jenny Wiest — Jun 21, 2026
Subject: S7-2026-15 From: Jenny Wiest Affiliation: Jun. 21, 2026 C'mon, enough with the corruption. It is literally destroying our society. The American public is disgusted with the ultra rich bleeding us dry. This disgust crosses partisan lines, and the urban/rural divide.

Accountability matters, this quarterly reporting matters.

Jeremy Aaron — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Aaron Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly reports are vital to the retail investor. Please continue to require quarterly financial reports.

Jeremy Blevins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jeremy Blevins Affiliation: Jun. 21, 2026 Quarterly reporting is crucial to the American economy. Switching to semi-anual reporting only invites corruption. We need as much transparency as possible, which I believe was one of Trump's campaign promises.

Jeremy Willard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jeremy Willard Affiliation: Jun. 21, 2026 Jeremy Willard, Executive Director (healthcare): retail investors already are late receiving information compared to the wealthy. Reporting 2x a year now is not the same as it was in 1950s. Much of our savings/ retirement is locked in the market now, not a pension. This would negatively impact our decision making ability about our own futures while saving pennies for the already stable wealthy. Do not hurt our future. It’s already going to be hard enough.

Get Outlook for iOS

Jérôme Chaplet — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jérôme Chaplet Affiliation: Jun. 21, 2026 It is unconscionable that we would provide yet more time to hide to companies ! I urge you to oppose this categorically.

Thank you

Nils Chaplet

Jerrell E. Conway Sr. — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jerrell E. Conway Sr. Affiliation: Jun. 21, 2026 I don't see where this would benefit We The People therefore I see no need for this act to proceed.

Get Outlook for Android

Jerry Coggins — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jerry Coggins Affiliation: Jun. 21, 2026 Jerome Coggins
V.P. Coggins Geosciences
Richmond, Texas

Shareholders are the owners of public companies and are the target audience of quarterly financial reports. Less frequent reporting leads to a dangerous lack of transparency, giving corporations more opportunity to game the system by diluting the reporting of poor financial data.
With the state of information technology today, there is no reason to lengthen the reporting period for efficiency or cost reduction. This move would harm the balance between shareholder and board member/management power.
What problem are we trying to fix?
Jerome Coggins

Sent from my iPhone

Jerry Kloberdanz — Jun 21, 2026
Subject: S7-2026-15 From: Jerry Kloberdanz Affiliation: Jun. 21, 2026 Why would you want to let corporations or any other company that is required to run a legitimate business to make it easier to do unethical things? Continue to do quarterly financial reporting and the CEO signature requirements to try to keep them honest with their shareholders and employees. Thank you.

Jerry Kloberdanz
407 Loomis Avenue
Fort Dodge, Iowa 50501

Jerry Theilen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jerry Theilen Affiliation: Jun. 21, 2026 Stop trying to help the cheaters and help the American people

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Jerry Wheelock — Jun 21, 2026

Subject: S7-2026-15 Comments From: Jerry Wheelock Affiliation: Jun. 21, 2026 Absolutely No! This current administrations appears to steal American dollars anyway they can! I'm heart sick that here may be another avenue of theft!

Sent from my iPad

Jes?s de la Garza — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jes?s de la Garza Affiliation: Jun. 21, 2026 Quarterly reports of earnings is a key indicator of how a company is performing during a period of time. It provides an overview that serves as a measure of past, present, and future performance. A six-month period of time between reports may not serve as an accurate indicator of performance.

Sent from my iPhone

Jess Cancelliere — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jess Cancelliere Affiliation: Jun. 21, 2026 I am concerned that reducing the frequency of required financial reporting from quarterly to semiannual reporting would decrease transparency for individual investors.

As a member of the public who relies on SEC filings to understand the financial condition and performance of publicly traded companies, I believe quarterly reporting provides important information that helps investors make informed decisions. Public filings help level the playing field by ensuring that ordinary investors have access to current information rather than relying solely on analysts, institutional investors, or corporate communications.

Reducing the reporting frequency could result in longer periods during which significant changes in a company's financial performance, risks, or outlook are not reflected in publicly available financial statements. This may increase uncertainty for retail investors and make it more difficult to evaluate investments, retirement accounts, and other long-term financial holdings.

While I understand the desire to reduce regulatory burdens on public companies, I encourage the SEC to carefully consider whether any reduction in reporting requirements could diminish market transparency and investor confidence. If reporting requirements are modified, the SEC should ensure that investors continue to receive timely, meaningful, and standardized information about company performance and material risks.

Thank you for considering these comments.
Jessica Cancelliere

Jess Taylor — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jess Taylor Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This really goes against any and all rules of the game. Does it feel better to get richer by cheating the game?

sincerely,
a concerned investor

Jesselito Bie — Jun 21, 2026
Subject: S7-2026-15 From: Jesselito Bie Affiliation: Jun. 21, 2026 No more handouts to corporate oligarchs, hold them accountable! Too many of our rights are being stripped away

Sent from Jesse Bie

Jessi Bostic — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jessi Bostic Affiliation: Jun. 21, 2026 be transparent. congruent to your purpose. what the people entrusted you to do.

Sent from my iPhone

Jessica — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jessica Affiliation: Jun. 21, 2026 We continue to need quarterly reports

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Jessica — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jessica Affiliation: Jun. 21, 2026 Jessica Foote, retired and living off my investments. I need all the info and help I can get so this will last the rest of my lifetime.

Sent from my iPhone

Jessica Blosch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jessica Blosch Affiliation: Jun. 21, 2026 This must remain a FREE MARKET FOR ALL!

KEEP IT QUARTERLY.

Jessica Cagle Faber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Cagle Faber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This administration is trying to rip off the American people at every turn. You have to stop this! And protect the 99%.

Jessica Cordero — Jun 21, 2026

Subject: S7-2026-15 Comment From: Jessica Cordero Affiliation: Jun. 21, 2026 Jessica, therapist. This will hurt people. This is opening the door for callous and unethical behavior.

Jessica M. Cordero

Jessica Duke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jessica Duke Affiliation: Jun. 21, 2026 American has always been america because even the little guy can achieve his dream....well it was when I was a child. Now the rich get richer and the poor try to survive. No more American dream. This semi annual reporting only adds to it and tracks for what America has become. Don't give the insider rich another way to steal from us please. Let america be the land of dreams where people thrive not survive.

Jessica Saylor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jessica Saylor Affiliation: Jun. 21, 2026 I have right to know what im buying and what are the pros and cons if anything i buy or if there are any recalls

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jessica wertheimer — Jun 21, 2026
Subject: S7-2026-15 Comment From: jessica wertheimer Affiliation: Jun. 21, 2026 Absolutely not if this is a public company with public investors they should be responsible to the public. there is already enough fraud and bad practices in the financial sector don’t add another loophole to swindle the public.

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jetbtkng — Jun 21, 2026
Subject: S7-2026-15 From: jetbtkng Affiliation: Jun. 21, 2026 if it aint broken dont touch it, stop feeding the rich....

Jettie Castillo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jettie Castillo Affiliation: Jun. 21, 2026 It’s common sense! Much better to identify “errors” earlier so they can be fixed before too much damage occurs! I am for quarterly reporting!

Sent from my iPhone
Jettie Castillo

JG halt — Jun 21, 2026
Subject: S7-2026-15 Comment From: JG halt Affiliation: Jun. 21, 2026 I am Joanne Halt retiree.

Keep the window to info on my investments open! Keep quarterly reports going for investors.

Sent from my iPad

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jgirldo — Jun 21, 2026
Subject: S7-2026-15 Comment From: jgirldo Affiliation: Jun. 21, 2026 Please keep the quarterly reporting as it stands. Americans deserve the right to be kept up to date timely on these financial matters. Don't roll back something that is working properly to ensure transparency and honesty.

Sent from my Galaxy

Jill — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jill Affiliation: Jun. 21, 2026 Quarterly reporting is the least that should be required. Jill Rose-Redman, retired.

Yahoo Mail: Search, Organize, Conquer

Jill Corcoran — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jill Corcoran Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There is no circumstance under which this should be allowed for any reason except, of course, to steal more money from the American public. Continuing this kind of reckless thievery will be the catalyst to our downfall much like the fire that occurred on July 18th 64 AD...

Jill Eckenrode — Jun 21, 2026
Subject: S7-2026-15 From: Jill Eckenrode Affiliation: Jun. 21, 2026 If quarterly filing was able to catch some fraudsters, just imagine what they think they can get away with in double that time frame! This has got to stop! No more giving them more time and places to stash their illegal cash. You at the SEC have a lot of work to do as it is. Please don't change something that us barely working now to prevent fraud or nip it in the bud. What is this business world coming to. We've seen what corporations have gotten away with in the past. STOP FRAUD!
Jill Eckenrode
Retired Hospice Specialist
Georgia

Jill Engmark — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jill Engmark Affiliation: Jun. 21, 2026 Jill and Robert engmark . Retired . California . We depend on our IRA to live . Without it , we would be destitute . Any significant change to our holdings would impact our ability to live . Please don't do this ! Keep the reporting as is. Thank you

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Jill Fiedler — Jun 21, 2026
Subject: S7-2026-15 From: Jill Fiedler Affiliation: Jun. 21, 2026 We need the quarterly reports to help us manage our investments - particularly those retired or close to it. Though important for all those that invest in stock market. Plus economy, don't want another 2008 meltdown.

Sent from my iPhone

Jill Gegen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jill Gegen Affiliation: Jun. 21, 2026 I've had my IRA SLASHED twice while I followed the rules paid my taxes and looked after my own retirement furure...im a freaking WAITRESS and those investments come from my feet back neck hands Exhaustive WORK not cheesy sleazy peanut shuffling Camen Islands hidden accounts or flat out " loopholes" in upper tax brackets...Does NO ONE have any ethics anymore!!!?? Keep reporting as it IS SLEAAZY creeps will find ways to fat pocket my money as it is now DONT give them Another route to getting my future
Jill Gegen

JILL HALVERSON — Jun 21, 2026
Subject: Comment on S7-2026-15 From: JILL HALVERSON Affiliation: Jun. 21, 2026 Quarter reports keep investment advisers alert and also allow the investor to know if their advisor is reliable. Not everyone has time to investigate stocks. Quarter reports are important. How corporations are performing needs to be displayed for worldwide competition.

Sent from my iPhone

Jill Hamann — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jill Hamann Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This seems like another way the super rich are actively making regular people poorer in an explicit money grab. I am against it.
may you all have the existence you deserve.

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jill hoog — Jun 21, 2026
Subject: Comment on S7-2026-15 From: jill hoog Affiliation: Jun. 21, 2026 We need quarterly reporting for our Mental

Health! Living in the dark with your finances can cause many problems.

Jill Hoog
The Keyes Co
786.412.1550
jillhoog9@gmail.com

Jill Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jill Johnson Affiliation: Jun. 21, 2026 I tried sending this before but the computer or something would not do it and wiped it out. I hope this site had nothing to do with that accident. However, do not change i t from every three months to 6 months, I am against changing it to6 months. Keep this at quarterly intervals.

Jill Johnson
256-690-7205

Jill Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jill Johnson Affiliation: Jun. 21, 2026 I tried sending this before but the computer or something would not do it and wiped it out. I hope this site had nothing to do with that accident. However, do not change i t from every three months to 6 months, I am against changing it to6 months. Keep this at quarterly intervals.

Jill Johnson

Jill Johnston — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jill Johnston Affiliation: Jun. 21, 2026 6 months hinders timely investor decisions and allows any errors to exist longer before repair. Quarterly allows for both concerns to be addressed.

-

Jill Johnston, Secretary
Spiritual Assembly of the Baha'is of Lewis County
POB 402

Napavine, WA 98565
360 751 2181

Jill M — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jill M Affiliation: Jun. 21, 2026 Proverbs 10:9: "Whoever walks in integrity walks securely, but he who makes his ways crooked will be found out."

Ephesians 4:25: "Therefore, having put away falsehood, let each one of you speak the truth with his neighbor, for we are members one of another."

Integrity matters. Why is this even being discussed? Companies don't need relief from their investors. They owe us transparency. Our economy will experience serious longterm consequences from this. Just no!
--Jill Mays, CEO

Jill Quest — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jill Quest Affiliation: Jun. 21, 2026 This is not a good idea. It doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates and the savings to companies aren't worth the cost. I rely on these quarter reports to make decisions that effect my family.

Jill Skinner — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jill Skinner Affiliation: Jun. 21, 2026 Report 4 times per year. It is likely a hassle. It also keeps everyone more honest. Investors need accurate timely data. Less frequent reporting has been tried. We don't need to repeat bad decisions.
Jill Skinner
Retired small business owner
Cobden, Illinois
Retired folks don't have the time or the body to start over.

Jill Vales — Jun 21, 2026
Subject: S7-2026-15 From: Jill Vales Affiliation: Jun. 21, 2026 CEO’s and CFO’s must come clean and be held accountable quarterly. A lot can happen, or be hidden, over the course of six months. Quarterly reporting is stressful, but necessary. I’m a former CFO of a publicly held company.

Thanks,

Jill

Jill Vales
(864) 363-7921
JillMVales@Gmail.com

Sent from my iPhone

Jillian Andreassen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jillian Andreassen Affiliation: Jun. 21, 2026 I feel companies should have to report and, keep all transactions transparent. This is a control to keep honest people honest. Whilst giving everyone the ability to catch those that are not. It keeps trading and investment opportunities open. It is important to be able to see what you are interested in investing in to be able to make an informed decision acutely.

Sent from my iPhone

Jim — Jun 21, 2026
Subject: S7-2026-15 From: Jim Affiliation: Jun. 21, 2026 Reduce quarterly postings to ONCE / MONTH!!!!

Jim — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 21, 2026 Don't change the quarterly reporting!
Jim Gordon

Sent from my iPhone

Jim Allen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Allen Affiliation: Jun. 21, 2026 After Enron, I counted on quarterly signature rules to enforce accountability on corporations. There is no reason to relax these rules now.

James R. Allen
Private Investor

Jim Butsback — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Butsback Affiliation: Jun. 21, 2026 Hello, my name is James F Butsback, I am retired and depend on my investments to survive. I need quarterly reporting to be able to make decisions on my future. I believe semi-annual reporting could put my future at risk.

Jim DeBorde — Jun 21, 2026
Subject: S7-2026-15 From: Jim DeBorde Affiliation: Jun. 21, 2026 Quarterly is enough but no less, these company leaders made a fortune by hurting the average stockholder.

Jim Evert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Evert Affiliation: Jun. 21, 2026 We need to keep maximum transparency for ALL companies. No changes, please!

Get Outlook for iOS

Jim Finley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Finley Affiliation: Jun. 21, 2026 Please keep the reporting rule to quarterly. Thank you.

Jim Finley
740-651-8686

Jim Fite — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Fite Affiliation: Jun. 21, 2026 LEAVE IT ALONE…Keep it Quarterly !!

Sent from my iPhone

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jim friedlund — Jun 21, 2026
Subject: S7-2026-15 Comments From: jim friedlund Affiliation: Jun. 21, 2026 Leave it alone!

Sent from my iPad

Jim Fryar — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Fryar Affiliation: Jun. 21, 2026 Nonsense!

Sent from my iPhone

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jim goetz — Jun 21, 2026
Subject: S7-2026-15 Comments From: jim goetz Affiliation: Jun. 21, 2026 Why are you fixing something that's not broken? COMTINIE THE QUARTERLY REPORTONG REQUIREMENT. Do not change the reporting requirement.

Jim Kmec — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Kmec Affiliation: Jun. 21, 2026 Why this stupid change?

With so much data at hand and much easier to assemble, why go backwards! Keep quarterly reports as it's always been!

Sent from my iPhone

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jim mcDougal — Jun 21, 2026
Subject: S7-2026-15 Comments From: jim mcDougal Affiliation: Jun. 21, 2026 Sounds like Congress wants more chances to hide their shady practices. For sure a BAD idea. Why can't they come up with ideas that are good for nobodies like me instead of how much they can milk the system for.

Jim Moore — Jun 21, 2026
Subject: S7-2026-15 From: Jim Moore Affiliation: Jun. 21, 2026 We need more oversight, not less. The recent allegations of massive insider trading tied to, among other things, the Iran war is market manipulation at its worst.

Yahoo Mail: Search, Organize, Conquer

Jim Moore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Moore Affiliation: Jun. 21, 2026 We need more oversight, not less. The recent allegations of massive insider trading tied to, among other things, the Iran war is market manipulation at its worst.

Yahoo Mail: Search, Organize, Conquer

Jim Nichols — Jun 21, 2026
Subject: S7-2026-15 From: Jim Nichols Affiliation: Jun. 21, 2026 It is the most transparent and honest result

Sent from my iPhone
Jim Nichols
11616 Whittington St
Traverse City, Mich. 49684
(616) 516.3258

Jim Peterson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jim Peterson Affiliation: Jun. 21, 2026 No. Companies should have to report their profits/ losses quarterly!

Sent from my iPhone

Jim Seibyl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jim Seibyl Affiliation: Jun. 21, 2026 This is just a thinly veiled approval for deception and an advantage to promote more corruption from insider trading, which was supposed to be illegal. This is a sham and must not be allowed, we demand transparency so the oligarchs won't further screw us over.

"We need more boom."

Jim Stewart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jim Stewart Affiliation: Jun. 21, 2026 The GOP and Congress need to stop the steal.

Sent from my iPhone

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jimmie mize — Jun 21, 2026
Subject: S7-2026-15 Comments From: jimmie mize Affiliation: Jun. 21, 2026 Transparency is critical for fund and stock investors. Please do not give them the permission to hide. I can check my bank statement daily.. that's big guys need to let investors know at LEAST quarterly.

Sent from my iPhone

Jimmie Reeves — Jun 21, 2026
Subject: S7-2026-15 From: Jimmie Reeves Affiliation: Jun. 21, 2026 Why fix something that isn't broke! Quarterly reporting is good for investors.

Jimmy Pilgrim — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jimmy Pilgrim Affiliation: Jun. 21, 2026 Do your job and protect the investors money and keep it safe. All YOU need to remember is that without the investors, you nor the companies would have a job. Keep that in mine. Do the right thing and continue with quarterly reports.

Jimmy

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jimstinefast — Jun 21, 2026
Subject: S7-2026-15 Comment From: jimstinefast Affiliation: Jun. 21, 2026 If a company can't keep track of their finances to report to their investors quarterly, the answer is plain and simple. They have become too big. Time to break them up!

JL Flotte — Jun 21, 2026
Subject: S7-2026-15 Comment From: JL Flotte Affiliation: Jun. 21, 2026 I am not in favor. We need quarterly analysis,quality and, qu antitative transparency!! Retired Healthcare Executive. JL Flotte

Yahoo Mail: Search, Organize, Conquer

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jlbme98 — Jun 21, 2026
Subject: S7-2026-15 Comment From: jlbme98 Affiliation: Jun. 21, 2026 This is not right and creates 2 different classes of investors. Workers with stock will have knowledge that non workers wouldn't and the none worker could own more shares. Everyone should have access to the same information.

Sent from my Galaxy

Jlewjr — Jun 21, 2026
Subject: Quarterly filings From: Jlewjr Affiliation: Jun. 21, 2026 Jerry Lewis... retired...and need quarterly reports to keep businesses on the up and up. No hiding of issues, until it's too late I invest in these companies to make a profit with my monies, not let them use it for other purposes.

Sent from AOL on Android

Jo Ann Farris — Jun 21, 2026
Subject: S7-2026-15 From: Jo Ann Farris Affiliation: Jun. 21, 2026 This proposal to reduce quarterly reporting is a terrible mistake - investors and the public deserve the reporting to remain as it is. The lesson of Enron is still a warning to us all.

Sent from my iPad

Jo Ann Gruber — Jun 21, 2026
Subject: File No. S7-2026-15 From: Jo Ann Gruber To the Securities and Exchange Commission: I am writing to express my strong opposition to the Commission’s proposal that would allow public companies to suspend quarterly reporting and go dark for up to six months at a time. This change would dramatically weaken market transparency, undermine investor confidence, and create an information imbalance that favors corporate insiders and large institutional investors at the expense of ordinary shareholders. Quarterly reporting is not a bureaucratic burden — it is one of the most

essential safeguards in modern financial markets. Every major accounting scandal of the last several decades, including Enron, WorldCom, and the Madoff fraud, was enabled by gaps in disclosure and long stretches of time in which executives could conceal the true state of their business. More frequent reporting does not prevent fraud entirely, but it shortens the window in which misconduct and fraud can grow unchecked before outside investors have any chance to detect it. Under the proposed rule, executives, lawyers, and large institutions would continue to have access to timely internal information, while retail investors and the broader public would be left in the dark for half a year. This is not a level playing field. It is a structural advantage for those already closest to the company and a significant disadvantage for everyone else. The SEC's core mission is to protect investors, maintain fair and efficient markets, and facilitate capital formation. Allowing companies to withhold financial information for six months at a time runs counter to all three of those goals. Transparency is not an outdated concept — it is the foundation of trust in U.S. markets. I urge the Commission to reject this proposal and preserve quarterly reporting requirements. Investors deserve timely, consistent, and reliable information, not extended blackout periods that invite abuse and erode confidence in our markets. Thank you for your consideration. Sincerely, Jo Ann Gruber

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Jo Boyette — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jo Boyette Affiliation: Jun. 21, 2026 Reporting needs to remain on a quarterly basis. It's the only fair way to keep up with businesses and investing. Otherwise it sets up too much opportunity for scams and corruption. The honest have nothing to worry about quarterly reporting: it is the price of doing business. Those against it are throwing up a red flag.

Sent from my iPad

Jo Duffy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jo Duffy Affiliation: Jun. 21, 2026 Dear SEC:

DO NOT cut the mandatory quarterly signoff requirement to just twice a year. Diminishing timely scrutiny lowers. investor protections. There can be NO good reason for that. There are MANY reasons not to do so.

Thank you

Jo Duffy
writer and investor

Jo Embleton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jo Embleton Affiliation: Jun. 21, 2026 Keep the quarterly review so that sun can shine into darkened areas. Better yet, make this a bi-monthly occurrence ... it might add more work, but the upshot is that will keep business truly healthy.

Totally against a semi-annual review.

Jo Anne Embleton,
Tyler, TX

Jo G — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jo G Affiliation: Jun. 21, 2026 Quarterly reporting needs to remain as companies owe it to their sack holders in the public to be fourth right. Many people depend on Retirement incomes. They need to be monitored on a quarterly basis. Anything other than that would be very chaotic and lead to some very detrimental and serious effects. Josephine Gamma retired.

Sent from my iPhone

Jo Shapland — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jo Shapland Affiliation: Jun. 21, 2026 As a long term major investor, I use quarterly results to analyze my investments and adjust my portfolio. With the rapid changes in the global market I need quarterly results. Do not change.

Jo Shapland

Joan Akerman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joan Akerman Affiliation: Jun. 21, 2026 Money can move in minutes in our digital age. Six months is a long time to have no transparency with investments. Three months is actually a long time in a digital age but, six months is like agreeing to let a sixteen year old take care of your children when you will be traveling the globe. Tell me that you don’t care what happens without saying the words.

Sent from my iPhone

Joan Armstrong — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joan Armstrong Affiliation: Jun. 21, 2026 To the SEC
My view on Rule S7-2026-15
Keep the reporting quarterly! We need to have accountability for the companies we invest in.

sincerely
Joan L Armstrong,DDS

Joan B — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joan B Affiliation: Jun. 21, 2026 This change in financial reporting is a very bad deal for investors. Corporate insiders knows what's going on and can profit from insider information at investors expense. Vote NO!

Joan Bennett

JOAN BARTSCH — Jun 21, 2026
Subject: S7-2026-15 Comment From: JOAN BARTSCH Affiliation: Jun. 21, 2026 My name is Joan Bartsch. I am a Registered Nurse. I count on being able to check quarterly reports so as to make adjustments to my retirement plan. Anything less is not fair to the general public!

Get Outlook for iOS

Joan Brandenburg — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joan Brandenburg Affiliation: Jun. 21, 2026 I am retired, but I can see how this would effect everything. Congress needs to do their job for a change or we will change who is in Congress.

Get Outlook for Android

Joan Brennan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joan Brennan Affiliation: Jun. 21, 2026 This will only further pad the more affluent in our communities. Saying a BIG “NO” to this ridiculous idea, especially when “transparency” is the rule of the day!

Sent from my iPhone

Joan Capato — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joan Capato Affiliation: Jun. 21, 2026 My name is Joan Capato, from Syracuse, NY. I am retired and have invested for many years and have enough to live comfortably through my retirement years. I would hope there are others like me out there who have also invested for their retirement. I keep an eye on my investment accounts and would hope that quarterly reporting will continue. It’s the only way people who went with less throughout their working life, can make it through their retirement years. By doing away with this, you’re making it easier for those who have to report to have more of a way of hiding their actual business until it might be too late, for the little people like me to survive with a little leftover for families when all is said and done. Just another way for big businesses to screw the little people!

Joan Giuffre — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joan Giuffre Affiliation: Jun. 21, 2026 Quit screwing with things. Leave it as it is. There is enough fraud going around as it is. People should go to prison for a

very long time

Joanie

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joan hardin — Jun 21, 2026
Subject: S7-2026-15 Comment From: joan hardin Affiliation: Jun. 21, 2026 Keep the quarterly reporting. It is the only way that companies will continue to report findings.

Sent from my iPhone

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joan hart — Jun 21, 2026
Subject: S7-2026-15 Comments From: joan hart Affiliation: Jun. 21, 2026 Please keep the reports quarterly- I need to check what is going on with our investments. Joan Hart

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Joan Maples — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joan Maples Affiliation: Jun. 21, 2026 Why would we allow companies time to "cook the books" in order to avoid their financial responsibility to their investors and the government? If "companies are people" and can contribute funds to campaigns like individuals, they ought to also report earnings like law-abiding individuals must.

Joan Thorne — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joan Thorne Affiliation: Jun. 21, 2026 Quarterly reporting promotes transparency and helps prevent fraud

Joan Thorne
Wyckoff Nj 07471

Joan Vienot — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joan Vienot Affiliation: Jun. 21, 2026 Keep SEC reports quarterly. The market is too volatile under the current president to leave investors in the dark for longer than 3 months.
Joan Vienot

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joan Walthour — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: joan Walthour Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a retired teacher, with a disabled child. I need to be aware of my financial situation quarterly.

Joann Brooks — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joann Brooks Affiliation: Jun. 21, 2026 It seems the evidence is clear: with less reporting comes lower returns. I support continued quarterly reporting!
I'm tired of handing over more of my investments to schemers who increase their wealth by convincing everyone else these schemes are such a great idea!
. Joann C. Brooks

Sent from my iPhone

JOANN CLOUTIER — Jun 21, 2026
Subject: S7-2026-15 Comment From: JOANN CLOUTIER Affiliation: Jun. 21, 2026 Do not let them do this.!!! They will.probably steal your.money,and you will not know for 6 months!.Toomlate for you to do anything about it.??!?

JoAnn George — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: JoAnn George Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop trying to steal our hard earned money WE have a right to know Also stop trying to destroy investors that contribute to all communities

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JoAnn Gibbs — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: JoAnn Gibbs Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The move away from quarterly reporting creates an unfair advantage to those who already have more than enough advantages. It also creates intentional blindspots that don't benefit the average investor.

Joann Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joann Johnson Affiliation: Jun. 21, 2026 This would be a disaster! Please vote NO. I am a small investor and this directly impacts my decision making. Jo Ann Johnson, Transportation Specialist

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JoAnn Morford — Jun 21, 2026
Subject: Comment on S7-2026-15 From: JoAnn Morford Affiliation: Jun. 21, 2026 JoAnn Morford, Registered Investment Rep. Miller, SD. It is important to keep the quarterly reports to help the customer be aware and better informed on their investments. Also helps keep the companies more accountable.

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

JoAnn Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: JoAnn Smith Affiliation: Jun. 21, 2026 Please keep companies as transparent as possible

Take care,
JoAnn C Smith. LPC, LMFT
Sent from my IPhone

Joanna Grymes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joanna Grymes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reducing documentation to every six months may lighten the reporting load for companies but it is a poor decision for consumers/investors. Transparency is important; meaningful information is important; increasing, not reducing, trust in the system is important. Limiting reporting is much more likely to reduce transparency (such as it currently is), decrease the amount of information available to investors and the public, and erode trust.

Joanna Hoyt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joanna Hoyt Affiliation: Jun. 21, 2026 Hello, I am Joanna, a merchant mariner, employed in the research field aboard a university operated vessel. I am a union member, and voter in Washington state, a place heavily influenced and changed by tech dollars.

Science is not a high paying profession, I am lucky to have investments myself, and may not be able to afford the place I have lived in my whole life, by the time I retire. Why blind investors to facts? Why force ignorance on working people? This move by the SEC, is purely about greed, and a system that has allowed itself to be bought and traded like a stock. Please consider transparency and integrity. Consider all of your fellow citizens, not just the corporate ones.

Thank you,

Joanna Hoyt

JoAnna Leitch — Jun 21, 2026
Subject: S7-2026-15 Comment From: JoAnna Leitch Affiliation: Jun. 21, 2026 Full disclosure or close your doors.

JOANNE ATHERTON — Jun 21, 2026
Subject: S7-2026-15 Comments From: JOANNE ATHERTON Affiliation: Jun. 21, 2026 It’s very important companies continue reporting quarterly. We seem to have much less control over ethics in

businesses. Having to report quarterly helps make sure companies are honest. Joanne Atherton. Government doesn’t protect us like they did when I was yong

Sent from my iPad

JoAnne B — Jun 21, 2026
Subject: S7-2026-15 From: JoAnne B Affiliation: Jun. 21, 2026 Keep the quarterly reporting requirement. Accountability matters!

JoAnne Backman
California

Joanne Backer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Backer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am very opposed to the proposed rule change that would eliminate quarterly reporting to stockholders, since it would make it more difficult for me as a stockholder to be informed about situations that would affect my holdings.

Joanne Burroughs — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joanne Burroughs Affiliation: Jun. 21, 2026 I have retirement funds and investments in corporations and I want them to have to do quarterly reporting. I have a right to know what the status of publicaly held companies are. Do not change the current reporting requirements. David, retiree and investor

Sent from my iPhone

Joanne Jordan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Jordan Affiliation: Jun. 21, 2026 To the Securities and why make this change
what is the reason for making this change? Keep the quarterly reports!

Joanne Stikeman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joanne Stikeman Affiliation: Jun. 21, 2026 Bad idea for the "average Joe". Please, Please don't approve this.

Joanne Stikeman — Jun 21, 2026

Subject: S7-2026-15 Comment From: Joanne Stikeman Affiliation: Jun. 21, 2026 Joann S. Medical .....Bad idea for the "average Joe". Please, Please don't approve this.

Joanne Stikeman — Jun 21, 2026
Subject: Keep it quarterly From: Joanne Stikeman Affiliation: Jun. 21, 2026 Joanne S Medical
Bad idea for "average person"
Please do not approve

Jocelyn ODonnell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jocelyn ODonnell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
please do not remove the requirement for companies to disclose quarterly earnings reports. Quarterly earnings reports, since enactment, have allowed investors to make more informed investment decisions.

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jodi demayo — Jun 21, 2026
Subject: S7-2026-15 From: jodi demayo Affiliation: Jun. 21, 2026 SEC
To whom it may concern-

This is about accountability. Something our dear leader doesn't accept or practice in his own life or administration. I've also noticed this is something the republican house and senate appear to be having issues with. Keeping reporting quarterly is an excellent way to practice said accountability, and to keep things real.
As a nurse, I can speak volumes on the necessity of being responsible and following rules, policies, and laws. If I don't, not only can I lose my job, but more importantly it could cost someone their life if I don't follow the guidelines I'm required to. Constant documentation, along with my signature, verify my adherence to rules, regulations, and laws. Surely, if nurses can do this constantly, day in and day out, those monitored by the SEC can do it four times per year. The rest of us have to be accountable, why shouldn't they?

Jodi L. DeMayo, RN
South-Central Iowa

Jodi Harbroe — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jodi Harbroe Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:I understand this is not your issues.Pres. Bill Clinton caused this mess. Is there a way we can postpone this until after the election in November 2026? If not do you have any other suggestion for postponing until after the election in November 2026? If not we will have to consider other options. Thank you.
Kind Regards,

Jodi Smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jodi Smith Affiliation: Jun. 21, 2026 Jodi Smith retired anesthesia provider for 40 years. How could you even consider not having quarterly reporting that would greatly diminish my hard earned money! Stay out of my money and retirement plans😡

Sent from my iPad

Jodi Williams — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jodi Williams Affiliation: Jun. 21, 2026 Fraud grows in darkness. I understand that the paperwork and book keeping are a pain, and it often feels like endless audits take up everyone's time. It is however, increasingly and increadibly necessary that corporations be help to high standards of scrutiny. Especially publicly traded companies, especially when the wealth gap continues to grow. Without regular quarterly reporting, the distrust and confidence in American business will continue to erode.

Sent from my iPhone

Jodine Speckman — Jun 21, 2026
Subject: S7-2026-15 From: Jodine Speckman Affiliation: Jun. 21, 2026 It s just a part of our job. your shareholders work everyday and they expect you to do the same!!
Jodine 76 yo woman in Reno

Jody Biesche — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jody Biesche Affiliation: Jun. 21, 2026 I think it's very important that quarterly reporting continues. We need to know what's happening with these companies.

Jody Himber — Jun 21, 2026
Subject: S7-2026-15 From: Jody Himber Affiliation: Jun. 21, 2026 Every one needs to be accountable for their actions.

Sent from my iPhone

Jody Kusmider — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jody Kusmider Affiliation: Jun. 21, 2026 Dear SEC,

You don't get to skirt the law. You don't get to cook the books and avoid penalties.

Sincerely,

A hard working 63 year old who can't afford to retire.

Joe Baillie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joe Baillie Affiliation: Jun. 21, 2026 Seriously? So much for transparency. Please keep. quarterly reporting.

Sent from my iPad

Joe Billa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joe Billa Affiliation: Jun. 21, 2026 It’s not broken. Don’t fix it.

Joe Cooke — Jun 21, 2026
Subject: S7-2026-15 From: Joe Cooke Affiliation: Jun. 21, 2026 Leading up to SOX, there was a higher prevalence of corporate financial fraud. Enron's debacle and the mid-milennial 50% writedown of the stock market were thunderingly conclusive warnings about the fragility of trust and value. We need to raise the bar, not lower it. Concern is consequential. You can't just take the money and run. By Joe Cooke, US Citizen, Navy Veteran and advocate of ethics in business and public policy.

Joe Cusimano — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joe Cusimano Affiliation: Jun. 21, 2026 Leave reporting quarterly. If it ain’t broke don’t fix it.

Sent from my iPhone

Joe Davis — Jun 21, 2026
Subject: S7-2026-15 From: Joe Davis Affiliation: Jun. 21, 2026 Oh, hell no you don’t! Keep your grubby orange stain off our protections

Sent from my iPad

Joe Gibbs — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joe Gibbs Affiliation: Jun. 21, 2026 Good morning,
My name is Joe Gibbs, and I am retired after working 50 years. My IRA investments are a important part of our retirement finances. As such, making it harder to know how an investment is actually preforming presents a risk to us. Large investors might have the resources to dig into the finances of an investment, but us smaller one do not.

Keep the current reporting schedule so that we have the same info as the big investors.

Joe Goltz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joe Goltz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
In times of more and more cheating the markets via political cronyism, insider trading, and income imbalance, we should not remove quarterly reporting and punish honest, working-class investors further. Please do not get rid of quarterly reporting! Thank you.

Joe Hall — Jun 21, 2026
Subject: S7-2026-15 From: Joe Hall Affiliation: Jun. 21, 2026 As an investor, Sarbanes Oxley penalties and quarterly reporting should remain unchanged.

Sent from my iPad

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joe marino — Jun 21, 2026
Subject: Comment on S7-2026-15 From: joe marino Affiliation: Jun. 21, 2026 Keep it as it is now.

Sent via the Samsung Galaxy S21 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Joe Mikita — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joe Mikita Affiliation: Jun. 21, 2026 Not a good idea. Less reporting leads to less transparency and lower valuation. Leave well enough alone. Market is doing fine

Sent from my iPhone

Joe Provancha — Jun 21, 2026
Subject: S7-2026-15 From: Joe Provancha Affiliation: Jun. 21, 2026 Joe Provancha, Retiree, 3220 Mirage Circle, Plover, WI 54467.

As a Retiree, I oppose this change due to the affect it may have on my, and others' investments, including my retired spouse. History has shown us that when given an option, CEOs will hide financial issues from their shareholders, who become the victims of fraud, and/or poor financial decisions made by the CEO and their officers. To keep CEOs and their officers accountable, the SEC should maintain the status quo.

There have been too many instances of corporate/financial entities swindling those for which they

have a fiduciary responsibility to protect. Case in point: Savings and Loans Scandals (1980s), Enron (1990s), Financial collapse of 2008.

Please remember, the SEC owes all Americans a fiduciary responsibility to protect investors, not just those sitting in the C Suite of corporations.

Americans grow weary of bailing out corporations/financial entities, and how those responsible are exempt from prosecution, and are rewarded with Golden Parachutes and bonuses.

Joe T — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joe T Affiliation: Jun. 21, 2026 My name is Joe Tlustos. I am a retired investor who worked hard, studied hard, and put my faith in the US SEC to provide a strong legal environment to protect regular investors who have a million other responsibilities from those who chose to devote their time and knowledge to fraudulently mismanage and steal away people's investments. To not have every legal statute in place to protect investors is akin to sanctioning corruption and theft. If one thing has been proven over time, and especially the last ten years, is that the investment industry will do and does do whatever it thinks it can get away with it. They can full-time plan and execute schemes and scams that the average investor cannot. Don't—-DON'T give industry yet more chances and time to circumvent the rules and their lack of morals to abuse the trust of investors. They've proven they cannot be trusted to do the right thing on their own. Give these thieves enough rope a they will bring this country down. Their past irresponsibility has earned maximum regulation. Thank you.

Joe Tirado — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joe Tirado Affiliation: Jun. 21, 2026 If it isn't broke DON'T FIX IT!!! LEAVE IT ALONE TO KEEP IT HONEST!!!

Joe Wirth — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joe Wirth Affiliation: Jun. 21, 2026 This is not a good idea. It would definitely effect how individuals invest and could possibly create financial hardships for individuals relying on their investments for retirement. Do not allow this to pass

Joe Wirth

Joel Ross — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joel Ross Affiliation: Jun. 21, 2026 J.E. Ross
Retired
I oppose any move to change quarterly reporting to semiannual reporting

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joel silvers — Jun 21, 2026

Subject: S7-2026-15 Comments From: joel silvers Affiliation: Jun. 21, 2026 Keep it Quarterly , even quarterly is not REALLY often enough. But by anualy is sure NOT often enough.

Joel Westberg — Jun 21, 2026
Subject: File No. S7-2026-15 From: Joel Westberg My name is Joel; I am a teacher. In a nation where the elite have far more than their fair share and the rest of us are struggling - the stock exchange is one of the few places we have a chance of getting ahead. Keep the quarterly reports - it’s the least the 1% owe us.

Joette Wilkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joette Wilkins Affiliation: Jun. 21, 2026 Keep quarterly reports coming to us. I am retired and my investments are what I live on and they have to last for the rest of my life. Thank you for your consideration. Joette Wilkins

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johehajaq — Jun 21, 2026
Subject: S7-2026-15 Comment From: johehajaq Affiliation: Jun. 21, 2026 No! We need to keep tabs on these companies. Many people could loose much of their savings. I don't have a lot invested but I think I would suffer to loose it.

Heidi Pacheco Mail Carrier
johehajaq@aol.com

Sent from my Galaxy

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johehajaq — Jun 21, 2026
Subject: S7-2026-15 Comment From: johehajaq Affiliation: Jun. 21, 2026 No! We need to keep tabs on these companies. Many people could loose much of their savings. I don't have a lot invested but I think I would suffer to loose it.

Heidi Pacheco Mail Carrier

Sent from my Galaxy

John & Jeanette Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: John & Jeanette Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Proposed Rule S7-2026-15
The implications of a switch from quarterly reporting to semi-annual reporting will be too risky for us to feel safe keeping our money in the markets. We want to see quarterly reporting remain. If the SEC approves semi-annual reporting we fear we will lose our ability to make informed decisions on our investments. The markets will become more volitable and risky bringing opportunities for huge and fraudulent losses to our portfolio. As retirees we worked hard and made sacrifices to prioritize saving and investing through our lean years. We taught all of our, now adult children to prioritize investing and saving as well. There is no way any of us will feel safe keeping our money in the markets if this change is made. A change to semi-annual reporting would delay our ability to monitor and safe guard the stability of our investments. Be forewarned that if this change is made MANY will be pulling their money out of the markets and we will be among them. Therefore we plead with you to keep the required quarterly reporting or risk a catestrophic collapse when folks like us start pulling their money out of the markets.

John 3:16 — Jun 21, 2026
Subject: S7-2026-15 Comment From: John 3:16 Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!! They steal as it is, and American workers get hit the losses.

John beals Beals — Jun 21, 2026
Subject: S7-2026-15 Comments From: John beals Beals Affiliation: Jun. 21, 2026 Keep it Quarterly

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John Berry — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Berry Affiliation: Jun. 21, 2026 I am writing to express my unequivocal opposition to any proposals that would reduce or loosen quarterly corporate reporting requirements for publicly traded companies.

As a lifelong professional currently serving as an Executive Assistant in the District of Columbia while residing in Maryland and approaching retirement age, I have spent my entire career embedded in the corporate world. My decades of direct, firsthand experience observing executive leadership and Boards of Directors (BODs) have proven to me that regular, rigorous oversight is absolutely essential. The notion that modern corporate leadership can be trusted to self-regulate or operate transparently with reduced reporting mandates is profoundly misguided.

If my career has taught me anything, it is that less disclosure invariably leads to less accountability. The arguments for increasing reporting requirements, rather than diminishing them, are clear: Asymmetry of Information: Public investors rely on timely, standardized financial disclosures to make informed decisions. Reducing the frequency or depth of quarterly reports creates a dangerous

information vacuum that disproportionately harms retail investors and retirement savers. The Guardrail Effect: Robust reporting requirements serve as a critical check on corporate governance. When oversight is dialed back, the temptation for short-term financial maneuvering increases, often at the expense of long-term corporate health and shareholder value. Erosion of Public Trust: Today's market environment demands more transparency, not less. Weakening SEC mandates sends a signal that regulatory bodies are prioritizing corporate convenience over investor protection.
Based on a lifetime of corporate experience, I firmly believe there is an increased need for strict, consistent reporting to protect the integrity of our markets. I strongly urge the Commission to reject any measures that roll back these vital transparency requirements.

Thank you for your time and consideration of my comments.

Sincerely,
John Berry, Executive Assistant
Capitol Heights, Maryland

John Bradshaw — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Bradshaw Affiliation: Jun. 21, 2026 Fix this no or you lose

Sent from my iPad

John Bromley — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Bromley Affiliation: Jun. 21, 2026 Do Not change the requirements
Do not bail out corporations or companies
Start holding leadership accountable for there actions
Sincerely your constituents
Upholding the constitution is your responsibility and be aware of it always

Sent from my iPhone

John Browning — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Browning Affiliation: Jun. 21, 2026 The reason is DJT. No companies need to be transparent. Too many dirty deals happening in the Trump Administration.

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john carter — Jun 21, 2026
Subject: S7-2026-15 From: john carter Affiliation: Jun. 21, 2026 No no no honey. I was a banker.

John Clayton — Jun 21, 2026

Subject: S7-2026-15 Comment From: John Clayton Affiliation: Jun. 21, 2026 John Clayton, retired. I understand that quarterly reports are a drain on time and resources. But how are investors to monitor the health of the corporations we are invested in if the report is moved to semi annual. I think it is a very bad idea.

John Clayton

John Colley — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Colley Affiliation: Jun. 21, 2026 Leave it quarterly. We don't need your stupidness.

John Crouter — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Crouter Affiliation: Jun. 21, 2026 Quarterly reporting must stay. Why change? Why not just follow the money?

John Davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Davis Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Report Insider Trading daily.

JOHN DONOVAN — Jun 21, 2026
Subject: S7-2026-15 Comments From: JOHN DONOVAN Affiliation: Jun. 21, 2026 Keep it the same

Thanks,
John Donovan Sr

John Drew — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Drew Affiliation: Jun. 21, 2026 It's a bandit job without a mask to screw the public and kiss the butts of business

Sent from my iPhone

John Durling — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Durling Affiliation: Jun. 21, 2026 Quarterly reporting is a necessity for a healthy economy, and Our President said "Transparency" is important. Don't allow a History of failure to repeat, Please.

John E. Lopez — Jun 21, 2026
Subject: S7-2026-15 Comments From: John E. Lopez Affiliation: Jun. 21, 2026 There is a reason forr quarterly reporting. It’s to prevent fraud and abuse. Really not that hard to figure out?

Sent from my iPhone

John Eggers — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Eggers Affiliation: Jun. 21, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, while small investors will be the last to find out.

John Fettig — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Fettig Affiliation: Jun. 21, 2026 So basically the SEC wants to be unwilling to keep the public properly informed about the going’s on of companies within the Stock Market. This would allow them time to prepare lies to tell their investors and rob them of their money. It sounds right in step with this administration. I believe SEC should leave this just where it is. There should be nothing to hide.

Sent from my iPhone

John Gadomski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Gadomski Affiliation: Jun. 21, 2026 More transparency in better.

Sent from my iPhone

John Gill — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: John Gill Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep reporting at quartely intervals.

John Goblirsch — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Goblirsch Affiliation: Jun. 21, 2026 Don't do this keep my reporting quarterly. We have too much insider **** already with our politicians to change this.

John Grefford — Jun 21, 2026

Subject: S7-2026-15 Comment From: John Grefford Affiliation: Jun. 21, 2026 Timely reporting by companies is crucial for decision making as an investor. Why change???

John Hanlon — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Hanlon Affiliation: Jun. 21, 2026 The system already disproportionately favors big business and wealthy investors. This change would only exacerbate the disparity of wealth in the country which is supposedly "of, by & for the people". W must maintain quarterly reporting.
Thank you,
John Hanlon
BS Accounting

John Hart — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Hart Affiliation: Jun. 21, 2026 Please don't ruin the futures of hardworking Americans close to retirement. We are already battling inflation not offset by miniscule Corporate yearly raises. John Hart Manager of Accounting

Yahoo Mail: Search, Organize, Conquer

John Henry Curry — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Henry Curry Affiliation: Jun. 21, 2026 Quarterly reporting is a terrible idea. I have no investments but I'm aware what's good for non-billionaire investors is good for me too. I favor monthly reports.

John Henry Curry — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Henry Curry Affiliation: Jun. 21, 2026 Quarterly reporting is a terrible idea. I have no investments but I'm aware what's good for non-billionaire investments is good for me too. I favor twice monthly reports.

John Hudson — Jun 21, 2026
Subject: S7-2026-15 From: John Hudson Affiliation: Jun. 21, 2026 Do not change this rule.
You will be letting crooks
Rule everything . it is a bad idea

John Humphreys — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Humphreys Affiliation: Jun. 21, 2026 My name is John Humphreys and I am a Vocational Rehabilitation Counselor. We do not need anymore disarray, deception, or greed driven corporations in this country. Allowing corporations to continue to deceive Americans and making it easier by allowing biannual reporting is a travesty, disgusting, and totally irresponsible. Please disallow this unacceptable practice and keep corporate America accountable

for their actions!

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John J Ford — Jun 21, 2026
Subject: S7-2026-15 From: John J Ford Affiliation: Jun. 21, 2026 Keep the rules the same for everyone.

John J Ford

John John — Jun 21, 2026
Subject: S7-2026-15 From: John John Affiliation: Jun. 21, 2026 I LOST BIG ON ENRON AND SO , DID A LOT OF MY COWORKERS. I'M SICK AND TIRED OF PEOPLE STEALING THE MONEY FROM THE POORER PEOPLE AND STUFFING IT IN THEIR POCKETS. TAKE CARE OF US THAT IS YOUR JOB!

John John — Jun 21, 2026
Subject: S7-2026-15 From: John John Affiliation: Jun. 21, 2026 APPARENTLY , YOU DON'T WANT THE INFORMATION , BECAUSE WE GOT BURNT WITH ENRON AND ALL THE LITTLE PEOPLE LOST MONEY. IT'S YOUR JOB TO PROTECT US. JUST DO YOUR JOB TO PROTECT US.

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john jurovich — Jun 21, 2026
Subject: S7-2026-15 Comments From: john jurovich Affiliation: Jun. 21, 2026 John Jurovich, Baton Rouge, LA. Retired and rely on my investment income. One of the things I look at is insider activity. Your proposal to eliminate quarterly reporting will not help me make fully informed decisions. I sincerely request that you do not finalize this rule.

John Keene — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Keene Affiliation: Jun. 21, 2026 Keep the quarterly reporting.

Sent from my iPad

John Kent — Jun 21, 2026
Subject: S7-2026-15 From: John Kent Affiliation: Jun. 21, 2026 If a company wants to access the

public markets then we the public investors demand transparency and accountability. In my opinion that should include not only the CEO personally guaranteeing the reported results but also the board of directors. This rule change is a regressive change which does not benefit the investing public.

John Klein None — Jun 21, 2026
Subject: File No. S7-2026-15 From: John Klein My comment is short and direct: I oppose the proposed change because small investors such as myself should be provided with more information, more frequently, not less frequently. Keep the disclosure requirements as they are please. No change.

John LaRocque — Jun 21, 2026
Subject: S7-2026-15 Comment From: John LaRocque Affiliation: Jun. 21, 2026 John LaRocque here. Please do not make this change to quarterly reporting: Another fraud scheme that harms the less wealthy and enriches the wealthy.

John Lauchner — Jun 21, 2026
Subject: S7-2026-15 From: John Lauchner Affiliation: Jun. 21, 2026 Please keep as it is, thank you.

JOHN LIETZ — Jun 21, 2026
Subject: Quarterly reporting From: JOHN LIETZ Affiliation: Jun. 21, 2026 John Q Citizen/small business still has to report quarterly to the IRS/federal governerment....What makes Wall Street special???? They already have the staff to do this, why should they get a break? Lord knows plenty of small businesses don't have the staff Wall Street does, or the money to hire that staff. What's fair is fair!

John Lietz
US Citizen for 72 years

John Lietz US Citizen for 72 years — Jun 21, 2026
Subject: File No. S7-2026-15 From: John Lietz John Q Citizen/small business still has to report quarterly to the IRS/federal governerment....What makes Wall Street special???? They already have the staff to do this, why should they get a break? Lord knows plenty of small businesses don't have the staff Wall Street does, or the money to hire that staff. What's fair is fair! John Lietz US Citizen for 72 years

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John Maurer — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Maurer Affiliation: Jun. 21, 2026 As a retiree, my income is dependent upon knowing the financial facts about companies as soon as possible.
Bernice Maurer, retired

Sent from my iPad

John McNutt — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John McNutt Affiliation: Jun. 21, 2026 This is a terrible idea. Investors need the quarterly reporting to be able to both short and long term plan. No different than CEO's needing monthly reporting from division managers to do their jobs.

Sent from my iPhone

John Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Miller Affiliation: Jun. 21, 2026 Quarterly reporting is a must. Stop messing around.

Thanks
John Miller

John Onsager — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Onsager Affiliation: Jun. 21, 2026 QUARTERLY Reporting only!
John Onsager, Retired. Bozrah, CT

John Onsager

John Outen — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Outen Affiliation: Jun. 21, 2026 I am a tiny retail investor and my name is John Outen. I worked hard over a lifetime and I rely on reviewing quarterly reporting to assess and track how companies are performing in my investments. If I could I would demand reporting on a 60 day cycle not a 90 day cycle. Markets change quickly and transparency is needed to determine if I should remain invested in a company that reflects its prospectus and its outlook. I am retired now and retail investing is my only income. It appears that the proposal on extending reporting requirements benefits only one party and its not the retail investor. Please keep

reporting at a minimum on a quarterly basis. I need it to monitor and track. Please keep retail investors in mind that they too can trust investing in the market in an enviroment that is fair and transparent.

John O’Callaghan — Jun 21, 2026
Subject: S7-2026-15 From: John O’Callaghan Affiliation: Jun. 21, 2026 Keep the quarter reporting, then a company in trouble will be that much easier to spot. Giving investors a chance to get out or demand changes . It’s our money we deserve to have these up dates before it’s to late

Sent from my iPhone

John Palmer — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Palmer Affiliation: Jun. 21, 2026 As a former VP of Finance, our staff constantly used 10Q, 8k and quarterly earnings call information to evaluate customer and vendor performance. These SEC documents and calls were an independent way to validate whether companies we dealt with were financially sound while understanding their future strategic direction. Do we extend credit or not, do we select them as a vendor or not. Waiting six months would not be an option.
Now as a university accounting professor teaching corporate governance, we teach our master students how important these quarterly SEC reports are to maintain effective corporate compliance. Going to six month cycle would greatly weaken our checks and balances currently built into our governance system.
From a main street investor perspective, 10Qs and quarterly earnings calls are key supplemental component to an effective investment strategy. Weakening reporting standards to appease corporate america over the investor would be a short sighted decision which would most likely be reversed sometime in the future when things go astray.

John Palmer
Professor of Accountancy CSULB

John Pangiochi — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Pangiochi Affiliation: Jun. 21, 2026 CEO's and corporations already have unfair and unearned advantages over investors and us, the people. We should be demanding monthly accountability, not extending the quarterly reporting that
allows them to weave a pattern of deceit to grab more unearned wealth. As the SEC you are charged with the statutory purpose of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation. You serves the public
by ensuring market transparency and deterring fraud. Keeping quarterly verifiable reporting is the baseline for that accountability.

Yahoo Mail: Search, Organize, Conquer

John Pease — Jun 21, 2026
Subject: S7-2026-15 Comment From: John Pease Affiliation: Jun. 21, 2026 Transparency is

necessary for investors to make the best investment decisions. Hiding details allows deceptively.

John Pease
Systems Analysis

Sent from my Galaxy

John Salzman — Jun 21, 2026
Subject: S7-2026-15 From: John Salzman Affiliation: Jun. 21, 2026 Keep things TRANSPARENT. You claim your are in favor of transparency in other things so why not here as well.

John Secor — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Secor Affiliation: Jun. 21, 2026 Absolutely not..Leave the present law in effect. In fact , make their reporting more frequent. We, the people are taken advantage of and abused enough..

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John Secord — Jun 21, 2026
Subject: S7-2026-15 From: John Secord Affiliation: Jun. 21, 2026 CEO’s earn too much money . Don’t let them steal more!

John Shastal — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Shastal Affiliation: Jun. 21, 2026 The corporations and ultra-wealthy owners get enough "corporate welfare" and ways to duck out of their responsibilities already. Keep it Quarterly!

Sent from my iPhone

JOHN SJODIN — Jun 21, 2026

Subject: S7-2026-15 Comments From: JOHN SJODIN Affiliation: Jun. 21, 2026 This is wrong! Stop this immediately! You are asking too much from already uninformed public! Stop and think! This is the wrong direction!

Sent from my iPhone

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john stanger — Jun 21, 2026
Subject: S7-2026-15 Comment From: john stanger Affiliation: Jun. 21, 2026 With all of the new technology in accounting they should be reporting every month. It is odd they want to make it longer between reports that sounds like a red flag. Make it more frequent no less frequent to protect investors!

Sent from Gmail Mobile

John Taylor — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Taylor Affiliation: Jun. 21, 2026 Quarterly self-reporting is a very reasonable method of ensuring timely disclosure of critical business information. Semi-annual or less frequency facilitates negligent management. Do not make the current reporting requirements less frequent.

John Taylor
Olympia, WA

Sent from my iPhone

John Tolbert — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Tolbert Affiliation: Jun. 21, 2026 NO & DOUBLE NO
LEAVE THE REPORTIG LIKE IT IS.
THANK YOU

John Waller — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Waller Affiliation: Jun. 21, 2026 If any company wants to participate in such six month reporting, I suggest noone invest in it...I won't. So if everyone boycotts such companies I do not think they will be in business too long....have
fun getting investors...even if I was a big investor I would not...but i know it might be a money and time thing wasting time and money in generating reports....but I stand by, reporting quarterly. Are you hiding something? Just saying...

Just my thoughts
on subject

Yahoo Mail: Search, Organize, Conquer

John Watts — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Watts Affiliation: Jun. 21, 2026 John Watts, software engineer, somewhat retired.
Quarterly reporting with personal penalties for lying are a MINIMUM requirement! It is a constant struggle to monitor people who can benefit from hiding or misrepresenting what is going on within a company when insiders have time to act on nonpublic insight. Keep quarterly requirements and toughen sanctions.

John Webb — Jun 21, 2026
Subject: S7-2026-15 Comments From: John Webb Affiliation: Jun. 21, 2026 If it were up to me there'd be MONTHLY reporting!

John Webb,

CITIZEN.

John Welch — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: John Welch Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The quarterly reports are essential to good governance of the stock market and business practice without it public companies are opaque and more open to misbehavior by management and large shareholders. Please keep the rules for reporting the same as they have been since before I was born.

John Wick — Jun 21, 2026
Subject: Comment on S7-2026-15 From: John Wick Affiliation: Jun. 21, 2026 I am a trader and investor, I rely on quarterly reports to give me insight into market sentiment. It also gives me a more accurate valuation of securities. Please don't take away our quarterly reports!!!!!!! We really rely on earnings reports to analyze a company's fundamental health. Please don't take it away from us!!!!

John Zengerle None — Jun 21, 2026
Subject: File No. S7-2026-15 From: John Zengerle Please keep the quarterly reports. Individual Investors need as much information as possible. If you take away this information, you will be benefitting institutional investors over individual investors.

John-Sheri Donahue — Jun 21, 2026

Subject: S7-2026-15 Comments From: John-Sheri Donahue Affiliation: Jun. 21, 2026 There is enough stock manipulation and insider trading and overevaluation's going on. Keep the reporting quarterly we need more checks and balances not less!

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Johnette Bellosillo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Johnette Bellosillo Affiliation: Jun. 21, 2026 Quarterly reporting should be done
...quarterly. it makes.everything visible and transparent. We can read up on what happens and of there are issues, there can then be addressed soonest. I work asan Administrator of a very smal. Mom and Pop company taking care of developmentally individuals. Transparency and timeliness of reports is huvelyninportant. Thank you. Johnette Bellosillo

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Johnny Hood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Johnny Hood Affiliation: Jun. 21, 2026 I prefer Monthly Reports

Sent from my iPhone

Jolee Fanton — Jun 21, 2026
Subject: S7-2026-15 From: Jolee Fanton Affiliation: Jun. 21, 2026 its our money youre stealing through brokerage fees. report quarterly. let us invest without a 25 grand fee to become part of youre exclusive club

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Jolee Fanton — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jolee Fanton Affiliation: Jun. 21, 2026 youre a bunch of thieves. let us invest with no 25 grand fee to join youre club

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Jolee Fanton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jolee Fanton Affiliation: Jun. 21, 2026 LET US INVEST WITHOUT A 25 GRAND FEE TO JOIN YOURE CLUB.

Jolene Cone — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jolene Cone Affiliation: Jun. 21, 2026 This is wrong on so many levels! They should be upfront and transparency is the only way to keep these people from inside trading like so many already do

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Jolene Louwagie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jolene Louwagie Affiliation: Jun. 21, 2026 I think retaining quarterly reporting and executive attestations as to the accuracy of the results is crucial. If anything, additional checks and balances should be put in place to ensure public companies are not misrepresenting the strength of their organizations.

Regards,
Jo

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jon boyar — Jun 21, 2026
Subject: S7-2026-15 From: jon boyar Affiliation: Jun. 21, 2026 Reporting needs to stay quarterly! Our country is quickly becoming corrupt beyond belief! Don't allow even more!

Sent from Yahoo Mail on Android

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jon boyar — Jun 21, 2026
Subject: S7-2026-15 From: jon boyar Affiliation: Jun. 21, 2026 Reporting needs to stay quarterly! Our country is quickly becoming corrupt beyond belief! Don't allow even more! Jonathan Boyar , Taylor Texas

Sent from Yahoo Mail on Android

Jon DeFord — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jon DeFord Affiliation: Jun. 21, 2026 Jon DeFord, retired. The only reason they want this is to increase their profits and screw the public out of ours

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Jon Heckerman — Jun 21, 2026
Subject: S7-2026-15 From: Jon Heckerman Affiliation: Jun. 21, 2026 The previous loopholes showed that quarterly reporting is needed.

Sent from my iPhone

Jon Klinski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jon Klinski Affiliation: Jun. 21, 2026 Keep it 3 months 6 months is too long too much room for monkey Business!!

jonathan klinski

Jon Klinski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jon Klinski Affiliation: Jun. 21, 2026 Keep three months 6 months is 2 months time for a monkey business last time it was done Market did nothing

jonathan klinski

Jon Klinski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 21, 2026 American we are keep three months keep three months 6 months is too long too much monkey Business too much monkey Business!

jonathan klinski

Jon Naso — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Jon Naso Affiliation: Jun. 21, 2026 I am in favor of quarterly reporting. Timely information is critical to investing wisely, particularly in today's fast paced data driven environment. Please retain these current rules for maximum transparency.
Thank you.

Jon T. — Jun 21, 2026
Subject: S7-2026-15 From: Jon T. Affiliation: Jun. 21, 2026 Executives shouldn't get a pass from the consequences of their decisions and actions when their underlings wouldn't. They should be held to a higher, not a lesser standard, as they have more, not less power.

Jonah Thomas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jonah Thomas Affiliation: Jun. 21, 2026 My name is Jonah Thomas. I am a security professional, and stocks are my retirement plan. By doing this, I know much less and my financial future is much more uncertain.

Jonah Thomas

Jonathan Au — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jonathan Au Affiliation: Jun. 21, 2026 June 21, 2026

I really do not understand why we are going backwards instead of decades of progress and improvements in efficiency, we are now proposing rules of the past and LESS transparency in a timely manner. In this age of almost instant updated information, you are actually proposing this crap?! (Excuse my French)

Are you serious? I think this is a very bad and an excellent recipe for disaster just waiting to happen. And working in the technology industry, I can say for sure in this day and age of advanced information technology and Artificial Intelligence, moving decades backwards in holding back information instead of releasing information that should be released as quickly as possible is just pain bad and dumb policy; almost like you are allowing companies to “cook the books” so-to-speak. Enough is enough. When will you look out for the average Joe vs. Big greedy companies.

Jonathan Au
Senior IT Support Engineer

Sent from my iPhone

Jonathan C Busch — Jun 21, 2026
Subject: File No. S7-2026-15 From: Jonathan C Busch Less information and transparency isn’t good for anyone except insider traders. This is a bad rule change for the public who have investments in PUBLICLY traded companies.

Jonathan Doran — Jun 21, 2026
Subject: S7-2026-15 From: Jonathan Doran Affiliation: Jun. 21, 2026 We need to keep CEOs accountable

Sent from my iPhone

Jonathan Leighton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Jonathan Leighton Affiliation: Jun. 21, 2026 Do not let the company make more money by cheating the people!!

Jonathan D. Leighton

Joni Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joni Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital formation Quarterly reporting is necessary to investors.

This information is vital to us when making decisions about how/shere/when we invest money.

Joni Morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joni Morris Affiliation: Jun. 21, 2026 My name is sis morris I'm retired. It matters because we are all tired of getting screwed by the rich, they don't pay taxes they have the audacity to brag about their billions now trillions, while their employees don't make enough to live on. Some companies give their new hires along with their paper work snap benefit applications, while every 3 months report record highs and prices are through the roof. Without the worker bees barely getting by these people wouldnt be rich. Plus they always have to make you feel like you are way beneath them work you like a dog they are short handed because they got you doing 3 jobs paying 1 person and they only think they are quite thrifty at that. These people are heartless. We have homeless veterans our government won't take care of, they are always first on the cut list because government spends without a thought its free money. Anyway it's time these rich people pay forward to the people and veterans that are out there everyday working themselves to death. These people have more money than they can spend in 10 life times. They need to make an effort to do something good for their country after all it has treated them kindly. Not one of them are grateful just entitled. They run the world and its got to stop, they have the government in their back pockets making up their rules as the go along. We follow the ones that were written while they write their own. Its time we take corporations out of Washington.

Jonne Morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jonne Morris Affiliation: Jun. 21, 2026 Jonne Morris
Client Service Officer
Retired
Quarterly reporting should continue in order to protect investors.

Joseph Altamirano — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Altamirano Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop this rule frim taling place. This is not about any common sense rule changing . It's anout allowing large corporations to be less transparent

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Joseph Bryant — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joseph Bryant Affiliation: Jun. 21, 2026 Joseph Bryant, Technical Service Representative, checks and balances need to be instituted. Companies are pressuring profit margins, sales, services with what has become montky, almost daily monitoring. Why would the same apply to them? This should at the least stay quarterly. I personally would rather have it monthly reporting as companies actually do have that data in hand.

Joseph Cook — Jun 21, 2026
Subject: S7-2026-15 From: Joseph Cook Affiliation: Jun. 21, 2026 Please leave the reporting as it is currently, or increase it to monthly. This would be a help instead of the HURT you are proposing.

Joseph Cook

Joseph Curcio — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Curcio Affiliation: Jun. 21, 2026 Keep the quarterly reporting for public companies. It helps protect investors. J Curcio, CPA

Joseph Drake — Jun 21, 2026
Subject: S7-2026-15 From: Joseph Drake Affiliation: Jun. 21, 2026 Changing the rule requiring quarterly statements and signatures invites a sad repeat of Enron type scandals.

Joseph Dubeck — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joseph Dubeck Affiliation: Jun. 21, 2026 Keep it the way it is ITS WORKING JUST FINE

Sent from my iPhone

Joseph f dubeck Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Joseph f dubeck Keep it the way it is it's working just fine. If it it broke dont fix it.

Joseph Fino — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Fino Affiliation: Jun. 21, 2026 When investors are left in the dark, how can they be ensured that companies are acting in their best interests? There should always be transparency whenever investors are involved to assure that their investment is being utilized in the best manner to generate profits.

Joseph Fino
1208!Woodhollow Dr
Temple Tx 76602
(254) 228-7145
joseph_fino@sbcglobal.net

Joseph Gaul — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joseph Gaul Affiliation: Jun. 21, 2026 From my first position as a Department Head in a major national retail company to owning (with investors) large wholesale high end Home Furnishings Showrooms, financial accountability Monthly with the former to quarterly with the latter was demanded. On a much larger scale, the SEC, the stage is set for financial shenanigans with bi-annual reporting. Is this what the Commander in Cheat is demanding?

Joseph Gaul
Former President of wholesale companies
Retired with investments

Sent from my iPhone

Joseph Good — Jun 21, 2026
Subject: File No. S7-2026-15 From: Joseph Good Keep the quarterly reporting requirements! Investors have the right to know how the company's are doing that we invest in !

Joseph Gorsick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Gorsick Affiliation: Jun. 21, 2026 The rules were implemented for a reason. Don't repeat the same mistake!

It's me again,
Joe Gorsick
502-758-2291

Joseph Hall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Hall Affiliation: Jun. 21, 2026 Corporations need to be accountable. Their fiscal situation is crutial to the well be of our economy.

Joseph Kinsella — Jun 21, 2026
Subject: S7-2026-15 From: Joseph Kinsella Affiliation: Jun. 21, 2026 Joseph Kinsella here. I'm a University professor in Chicago and I've got to tell you that if the SEC removes rules that kept the typically corrupt capitalists playing fair, you are violating your sacred oath to serve the American people and our nation's laws. Eliminating quarterly reporting will only embolden the criminals who brought our economy down in 2008, and who will gladly do it again for their profit. You are there to protect us from corruption. Do your job.

Joseph Kinsella, Ph.D. | Kinsella Family Farms, LLC | Manhattan, Illinois | +1-773-520-4381

Sent from my iPhone

Joseph krohne — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joseph krohne Affiliation: Jun. 21, 2026 You must hold corporations accountable . Joseph Krohne . Small business owner .

Sent from my iPhone

Joseph Milanesi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Milanesi Affiliation: Jun. 21, 2026 That's BS! More ways to deceive and screw investors and let companies go unchecked!

Sent from my iPhone

Joseph Nista — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joseph Nista Affiliation: Jun. 21, 2026 Dear SEC - what is the honest and open way for companies to report performance (or lack thereof) to investors? Set the law accordingly!!

Joseph Pitts — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joseph Pitts Affiliation: Jun. 21, 2026 Steady as she goes!!!! No reason to go back!!! We know what the "capathoratarians" are capable of, keep them as honest as possible!

Joseph Sofranko — Jun 21, 2026
Subject: S7-2026-15 From: Joseph Sofranko Affiliation: Jun. 21, 2026 Quarterly

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Joseph Turney — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Turney Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
1920 N HOLY NAMES Court B206

Josh Eaton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Josh Eaton Affiliation: Jun. 21, 2026 Without much knowledge of what this is all about, this sounds like a case of "if it isn't broken, don't fix it. It also has the smell of not being good for the typical citizen investor. I never have much faith in something being done without adequate education of the problem and the options for solutions first. The biannual reporting proposal needs to be put on hold until the majority of us investors have actually had a chance to be brought up to speed.

Sent from my iPad

Josh Moss — Jun 21, 2026
Subject: S7-2026-15 Comments From: Josh Moss Affiliation: Jun. 21, 2026 I'm a citizen of Virginia and as an investor, it's incredibly concerning to me that this proposed rule would allow companies to gamble with my future by not reporting their activities quarterly. Investments require security and surety, not risk for the sake of short sold profits.

Joshua Megerman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joshua Megerman Affiliation: Jun. 21, 2026 Quarterly reporting needs to be kept so that corporations cannot hide their financial states from the public while making claims they may or may not be able to be verified. Joshua Megerman, Senior Systems Engineer

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Sent from my Android device with K-9 Mail. Please excuse my brevity.

Josie Blaser — Jun 21, 2026
Subject: S7-2026-15 Comments From: Josie Blaser Affiliation: Jun. 21, 2026 Josie Blaser, because it's the right thing to do to keep it honest. We need to be informed of whst is going on.

Josue Holguin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Josue Holguin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please, leave the rules just right where they are, we don't need you changing it. Good for the market.

Joy Bunnell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joy Bunnell Affiliation: Jun. 21, 2026 This country has more than enough corruption under DT. What? Every agency wants to find ways to cheat the people paying taxes?

Joy Harwood — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joy Harwood Affiliation: Jun. 21, 2026 You're supposed to keep everyone honest. Don't let companies slack off on accountability. Do we really want another Enron?

Joy Harwood
FINRA 5577077

Joy Ince — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joy Ince Affiliation: Jun. 21, 2026 Please do not do this! The American people can not afford to be scammed again!!! Everyone needs to be held accountable, so it never happens again!!! PLEASE Do not remove any guard rails!!!!

Get Outlook for Android

Joy Pawlak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joy Pawlak Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why make it harder on the middleman investor?! We pay for virtually everything with our hard earned money. Why do want to hide?
Keep reporting!!
Joy

Joyce — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joyce Affiliation: Jun. 21, 2026 Joyce Vogt, self -employed business owner and underwriter at a major Insurance Co. Quarterly reports should be continued, going to 6 month reporting would be viewed as a deceptive practice. Allowing those with inside knowledge to benefit and leave their investors holding the bag. Unacceptable! I am a 3rd generation investor and believe the change of reporting to 6 months financial reporting to be an unacceptable move.

Sent from my iPhone

Joyce Banish — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joyce Banish Affiliation: Jun. 21, 2026 This is going to hurt the economy by destroying the stock market. Only insider who trade will win. My broker reports monthly, let's keep it that way.

Sent from my iPhone
Thank you,

Joyce M. Banish
4124 Hamlet Cove
Bath, Mi 48808
(517) 641-8866 (home)
(517) 455-3068 (cell)

Joyce Cudey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joyce Cudey Affiliation: Jun. 21, 2026 Glenda Cudney retired senior citizen who thinks it should remain quarterly!

Joyce Destefano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Joyce Destefano Affiliation: Jun. 21, 2026 keep things the way they are. Thus is insane to change thus and basically allow thievery

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Joyce Flanner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joyce Flanner Affiliation: Jun. 21, 2026 As a a widow, nearing retirement, I am on my own to manage my finances. It has a disturbing that we would take away accountability for our financial portfolio s when it is easier than ever with computerized spreadsheets. This is shocking and disgraceful to give this easy out to those managing millions of dollars of investments.

Joyce Flanner
4th grade teacher
Eugene Ware Elementary

Joyce Green — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Joyce Green Affiliation: Jun. 21, 2026 The SEC doesn't really care what investors lose and don't want to be responsible for anything. We should not allow them to digress back to a time in history when they only had to report twice a year. That's crap! Also, irresponsible as an agency!

Joyce Green

Joyce Hausmann — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Hausmann Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports help us to make informed decisions. I see no reason for this to change.

Joyce Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joyce Johnson Affiliation: Jun. 21, 2026 It is an insult that anyone would be allowed to keep valuable financial information from me for an extended 3 months beyind what it is currently. That decision could be detrimental to the stability of my financial standing. . Please do not change the rules fron 3 month reporting to 6 month reporting . It is not in my individual best interest nor many others

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joyce lampley — Jun 21, 2026
Subject: S7-2026-15 Comments From: joyce lampley Affiliation: Jun. 21, 2026 Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see.
J Lampley, business owner

Sent from my iPad

Joyce Lantz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Lantz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Would you check your financial status only every 6months? This is insane. Accountability needs to be more often, not less. It leaves open more time for inaccuracies and corruption.
Quarterly is the basic minimum for reporting. Keep it!!

Joyce Parker — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Parker Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is corruption , plain and simple

Joyce Tucker — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Tucker Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly reports keep investors informed. No more Enron!

Joye Ryan-Jones — Jun 21, 2026
Subject: S7-2026-15 Comments From: Joye Ryan-Jones Affiliation: Jun. 21, 2026 Being at 65 and older in my home, we don't have the time to recoup loses with out quarterly reporting. We need quarterly reporting to continue.

Sent from my iPhone

Juan Jiménez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Juan Jiménez Affiliation: Jun. 21, 2026 IF YOU PASS THIS RIDICULOUS CHANGE TO THE RULES, YOU WILL BE SUED AND YOU WILL LOSE! GUARANTEED!

A black hole marks the spot where <insert favorite imaginary deity here> divided by zero.

Juana Esther Blanco — Jun 21, 2026
Subject: S7-2026-15 From: Juana Esther Blanco Affiliation: Jun. 21, 2026 It's very important to maintain honesty and transparency within the SEC!

J. Esther Blanco
Sent from my iPhone

Juanita Webster — Jun 21, 2026
Subject: S7-2026-15 Comments From: Juanita Webster Affiliation: Jun. 21, 2026 Are they trying to hide something? Keep it transparent and honest . Juanita Webster , retired

Sent from my iPhone

Jude Wesselman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Jude Wesselman Affiliation: Jun. 21, 2026 No hidden books. No insider trading.

Thank you,
Jude Wesselman
Control Systems Developer
4910 Justice Lane
Independence,KY 41051
Cell Phone: 859 628-5715
Email: judewesselman@gmail.com

Judi — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Judi Affiliation: Jun. 21, 2026 Keep your quarterly reporting! We don't need an SEC rule change that will allow corporations to turn into robber barons and decimate the retirement accounts of hard working Americans!!

Judith Lang
22 Loma Vista Pl, CA 93940
judith@prosocial.com

Sent from my Galaxy

Judi Russell — Jun 21, 2026
Subject: S7-2026-15 From: Judi Russell Affiliation: Jun. 21, 2026 The small investor has lost so much. Please make sure we are protected by keeping the quarterly signings!

Judi Russell,
J. Russell & Co. Inc.
JRussellArt.com
Judirussellart@gmail.com
336 817-2077

Judith A Becker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judith A Becker Affiliation: Jun. 21, 2026 Judith Becker, MD after working hard to save and invest carefully, I want to know that those in whom I have invested remain transparent and accountable. there is a reason we switched to quarterly reporting and that e=reason has not magically resolved or gone away.

I do not support reducing the quarter yearly reporting schedule.

Judith A Nealson — Jun 21, 2026
Subject: File No. S7-2026-15 From: Judith A Nealson Please keep the quarterly reporting any effect as I feel it prevents Fraud from being perpetrated on the people of the United States. Yours truly Judy Nealson

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Judith Cech Lumer — Jun 21, 2026
Subject: S7-2026-15 From: Judith Cech Lumer Affiliation: Jun. 21, 2026 Corporations Must Stay Transparent And Accountable To The Public. Don’t Give Them An Opportunity To Hide Behind Fewer Quarterly Reports.
P. S. The Emergence Of A.I. Helps To Efficiently Issue 4 Reports Per Year!

Sent from my iPhone

Judith Cunning — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Judith Cunning Affiliation: Jun. 21, 2026 Be careful and honest.
The public is watching.

Judith Delagarza — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judith Delagarza Affiliation: Jun. 21, 2026 Dear SEC-My husband and I have worked hard, saved our money, and invested judiciously to insure we can live comfortably now in our retirement years. I totally oppose this suggestion to provide reporting of our investments every six months. Just look at the volatility in the markets we have recently witnessed. This is an affront to all investors. I request this action be DENIED. Judith Delagarza, Lt Col, USAF, Ret

Sent from my iPhone

Judith Dunkley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Judith Dunkley Affiliation: Jun. 21, 2026 The savings is not worth the cost of transparency. Investors like myself (and our financial advisors) need quarterly information to make informed decisions. The six month rule will likely only benefit insiders who can pad their portfolios at our expense.

Judith Dunkley

Judith Harrigan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judith Harrigan Affiliation: Jun. 21, 2026 Quarterly reporting is vital to fair investment and I believe it is completely necessary.

Sent from my iPad

Judith Kissell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Judith Kissell Affiliation: Jun. 21, 2026 Please keep reporting quarterly!

Be the change you want to see in the world!

Judith Koch — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Judith Koch Affiliation: Jun. 21, 2026 Once again the Republican Party (Executive, Legislative, Judicial Branches of Government) is exhibiting their TOTAL disregard for housing powers accountable. How much are they being paid this tine?

Yahoo Mail: Search, Organize, Conquer

Judith Magriby — Jun 21, 2026
Subject: S7-2026-15 Comment From: Judith Magriby Affiliation: Jun. 21, 2026 Thieves continue to thieve without sanctions. Too many crooks, too much greed.

Judith Reich — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judith Reich Affiliation: Jun. 21, 2026 I fail to understand why this change - quarterly reporting (3 mo) to semi-annual (6 mo) is necessary or more efficient, . It would seem to have no benefit except more opportunity for grift. Less info can only allow more hiding. How many professional financial advisors to people like me (85 yo, modest investments) think this is a good idea?

Judith Rountree — Jun 21, 2026
Subject: S7-2026-15 From: Judith Rountree Affiliation: Jun. 21, 2026 YES. DO NOT CUT IN HALF! CUTTING BACK REGULATIONS ALLOWS THE FRAUD EVEN EASIER AND IT'S HOW WE GOT HERE... BY ALLOWING POOR REGULATION AND CUTTING OVER SEERS! :(

Judith Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judith Smith Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY

Sent from my iPhone

Judith Wilde — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Judith Wilde Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Beyond ridiculous to do this.

Judy Alfaro Diaz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Judy Alfaro Diaz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is preposterous. Do not do this. It is irresponsible.

Judy Bailey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Judy Bailey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I never believe that lowering standards is the way to go. Never should you make it easier for people to cheat. Let me ask you a question. Why in the world would you do that. Who lowers standards anyway?

Judy C Yen The Motley Fool Community — Jun 21, 2026
Subject: File No. S7-2026-15 From: Judy C Yen Companies quarterly reports are only one method for companies to provide information to share holders periodically. Transparancy levels the playing fields for all investors & analysts. Less reporting is less transparency. Public companies need to be accountable to shareholders and companies may stay private without any obligation to perform such reporting. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

Judy Campbell White — Jun 21, 2026
Subject: S7-2026-15 From: Judy Campbell White Affiliation: Jun. 21, 2026 Sick of moralistic, violent, rapist, pedophiles, using our tax$$ while they **** on everything and everybody! Land of the free?

Judy Coolidge Motley Fool and Better Investing — Jun 21, 2026
Subject: File No. S7-2026-15 From: Judy Coolidge Investors need quarterly information to make wise investing decisions.

Judy Hutchens Hutchens — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Judy Hutchens Hutchens Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As fast as this world is moving we need more disclosure in order to make informed decisions not less. What idiot is proposing this? Take a look at why.

Judy Lee Trautman — Jun 21, 2026
Subject: S7-2026-15 From: Judy Lee Trautman Affiliation: Jun. 21, 2026 Please maintain quarterly reporting. Transparency is important to honest people. Don't allow fraud to hide.

Judith Trautman, Toledo, OH, retired, co-founder of the MultiFaith Council of NW Ohio.

Judy Newton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judy Newton Affiliation: Jun. 21, 2026 Government OF the people, BY the people and FOR the people is perishing... Don't let them win.

Judy Ogren — Jun 21, 2026
Subject: S7-2026-15 Comments / KEEP IT QUARTERLY! From: Judy Ogren Affiliation: Jun. 21, 2026 I'm 74 and retired, living on Social Security, trying to keep my 'old-age' savings growing for when I will need it. We have too little transparency into big business as it is. DO NOT cut our knowledge even more for what is going on. Too bad we're shoe-horned into this system without a real voice.

Thank you,
Judy Ogren
Maiden Rock, WI 54750

Judy Reeves — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judy Reeves Affiliation: Jun. 21, 2026 Keep it as is! This proposed rule change does not benefit the general public. If it is a public company, it should be transparent.

Thank you,
Judith Reeves

Judy Richert — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Judy Richert Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't take our money.

Judy Sandy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judy Sandy Affiliation: Jun. 21, 2026 This is incredibly short sided and damaging for the whole business community. Favors the corrupt!

Sent from my iPhone

Judy Wells — Jun 21, 2026
Subject: S7-2026-15 Comment From: Judy Wells Affiliation: Jun. 21, 2026 What other reason could there be to extend the period for reporting? Quit catering to big business!

Judy06712 Red — Jun 21, 2026
Subject: S7-2026-15 Comments From: Judy06712 Red Affiliation: Jun. 21, 2026 Keep the rules as stated currently. We do not need more lying CEO's.

Get Outlook for Android

Juele Clements — Jun 21, 2026
Subject: S7-2026-15 Comment From: Juele Clements Affiliation: Jun. 21, 2026 I realize this is just one more grift in a host of grifts perpetuated on the US population by this administration, but dig real deep and try to find some low level basic human decency, and don’t pilfer what little is left of the general populace’s savings. We all know the insider trading is rampant and completely unchecked by your organization, but changing this rule will prove active harm to the US people where as you have plausible deniability with your passive neglect to date. Thanks!

Sent from my iPhone

Jul Gates — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Jul Gates Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

I promise not to invest if I can't get performance at will at least quarterly!!!!!!!

Jul

Juli Sinclair — Jun 21, 2026
Subject: CEO Quarterly reporting From: Juli Sinclair Affiliation: Jun. 21, 2026 My name is Juli Jackson. I'm a SLPA from Corvallis, Oregon. You need to keep quarterly reporting from CEOs. They do not need free passes. They are no better than all of the other workers in America, who ARE held accountable!

Yahoo Mail: Search, Organize, Conquer

Julia Clark — Jun 21, 2026
Subject: S7-2026-15 From: Julia Clark Affiliation: Jun. 21, 2026 Just keep it Quarter.....

Julia Kerber — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Julia Kerber Affiliation: Jun. 21, 2026 It’s essential to keep a close eye on companies, transparency is absolutely necessary to keep corruption and corporate greed in check.

Julia Liebeskind — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julia Liebeskind Affiliation: Jun. 21, 2026 You must retain quarterly reports
They are essential to ensure we have oversight of performance
Transparency is absolutely essential

Sent from my iPhone

Julian Cox — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julian Cox Affiliation: Jun. 21, 2026 There needs to be a quarterly update signed and witnessed by corporate officers. JMHO.
ThankU

Julian Paul Andrews — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julian Paul Andrews Affiliation: Jun. 21, 2026 JP Phelps, Cybersecurity Engineer.

The public is an integral part of the market and we're already disadvantaged. Don't grift us.

_____
jp phelps

Juliana Quadrozzi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Juliana Quadrozzi Affiliation: Jun. 21, 2026 Juliana Quadrozzi, Georgia Americans have the right to continue to monitor their investments in real time.

Julianne Will — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julianne Will Affiliation: Jun. 21, 2026 I want to see my financial reporting every 12 weeks. Quit stealing our m I need. Stsnd up for US not thievery.

Julie Allred — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Allred Affiliation: Jun. 21, 2026 Julie Allred-Utah Retired
Please don't mess with the reporting rules. Our financial security depends on knowing things as fast as possible. This could create more fraud and less security for our accounts. The public deserves to be informed.

Sent from my iPhone

Julie Braun — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Braun Affiliation: Jun. 21, 2026 More times needed keeps things true!
Please be sure CEOs stay honest! Keep the 4 times per year signatures needed in the law!
Julie Braun

Julie Faris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Faris Affiliation: Jun. 21, 2026 Keep certifications quarterly!!! We have already seen what happens without it. We should never open that door again. If quarterly certification is too burdensome then 1) there must be something to hide, or 2) you are in the wrong job!!!

Sent from my iPhone

Julie Haase — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Haase Affiliation: Jun. 21, 2026 Keep head quarterly

Sent from my iPhone

JULIE HALDEMAN — Jun 21, 2026
Subject: S7-2026-15 Comments From: JULIE HALDEMAN Affiliation: Jun. 21, 2026 Quarterly reports are essential for accuracy, transparency, and trust. Otherwise people will drop out of the stock market.

Julie Haldeman

Julie Hand — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Hand Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.

Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need, but without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.
Please stay with the current reporting structure!!

Julie Hand

Julie Hand — Jun 21, 2026
Subject: S7-2026-15 From: Julie Hand Affiliation: Jun. 21, 2026 I'm a retail investor and I am opposed to proposed changes to the current SEC rules that require publicly held companies to file quarterly financial reports.

Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Julie Hand

Sent from my iPhone

Julie Holt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Holt Affiliation: Jun. 21, 2026 Quarterly reporting is necessary for consumer protection, to keep companies accountable and to keep insiders and criminals cashing out.

Thanks,
Julie Holt

serenejulie@comcast.net
713.898.5341

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julie jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: julie jones Affiliation: Jun. 21, 2026 Keep the quartly reporting. You know it will again, like before You are feeding the Corporations not us.

Yahoo Mail: Search, Organize, Conquer

Julie Kemp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Kemp Affiliation: Jun. 21, 2026 There is nothing positive to come of this for the consumer. It's obvious this would only benefit corporations. Do not pass this!

Sent from Proton Mail for Android.

Julie Kuhn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Kuhn Affiliation: Jun. 21, 2026 We need to keep quarterly reports. I keep track of my investments and need this information for informed decision making on my money, the availability of which helps me determine how my business will grow. Julie H Kuhn, owner of Julie Kuhn Designs, LLC.

Sent from my iPhone

JULIE LATZKO — Jun 21, 2026
Subject: S7-2026-15 Comments From: JULIE LATZKO Affiliation: Jun. 21, 2026 Historically, this has proven disastrous. Don’t allow this to pass.

Julie Mahorney-Saenz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Mahorney-Saenz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep disclosures quarterly. I do read them. Thank you.

Julie Marrella — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Marrella Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay or you will lose a large number of investors. Trust is already gone, don't take transparency with it!

Typed on a tiny screen with big screen energy. Please excuse any typos.

Julie Mendez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Mendez Affiliation: Jun. 21, 2026 If there is nothing to hide why are you hiding.

Julie Musick — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Julie Musick Affiliation: Jun. 21, 2026 Keep SEC reporting quarterly so that investors are better able to respond to tends.

Julie Musick, President, Musick Family, LLC, Goshen, Indiana

Sent from my iPhone

Julie Palmatier — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Palmatier Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why do you want to do this? Haven't Americans suffered enough? Prices through the roof and now you want to take away our savings. Shame on you.

Julie Peck — Jun 21, 2026
Subject: S7-2026-15 Comment From: Julie Peck Affiliation: Jun. 21, 2026 Just no. Enough!

Julie Perkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Perkins Affiliation: Jun. 21, 2026 I think it is totally unfair. What is the problem with keeping reporting the same? Oh it’s because it’s harder to hide Stop hiding and start increasing transparency. We are done playing games.

Julie Poteat — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Poteat Affiliation: Jun. 21, 2026 Fraud is rampant everywhere. Let us not reduce frequent accountability.

Sent from my iPhone

Julie Rousso — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Rousso Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep quarterly filing!!!

Julie Santoboni — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Santoboni Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposed rule should not take effect. It is reckless and would enable companies to withhold crucial information for investors to make informed decisions.

Julie Sewell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Julie Sewell Affiliation: Jun. 21, 2026 We need the sciences for advancement and we need proper information. The only way to do this is to get quarterly reports.

Julie Stroeve — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Stroeve Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It's almost like someone sits at a quiet desk and thinks of ways to manipulate the markets. Did the billionaires ask for this rule? Do they need this rule to get wealthier?
This is a solution looking for a problem. Stick to your knitting, SEC.

Julie T Mahorney-Saenz Householder — Jun 21, 2026
Subject: File No. S7-2026-15 From: Julie T Mahorney-Saenz I am a 65+ individual who will retire in a few years. I rely on my investments for my future. I read the quarterly reports and so do the people who manage my portfolio. We rely on that information in order to make informed decisions. Please keep the discosures quarterly. Thank you.

Julie Vautrot — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Julie Vautrot Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I am very concerned that the commission is considering reducing reporting to every 6 months. How does reducing the amount of information these corporations have to provide to the public benefit the average stockholder or the public at large? It seems like the only people that would benefit from this rule change would be those with insider information. Those individuals would then have a full 6 months to sell their stocks before potentially detrimental information is made publicly available. Again, how would reducing reporting requirements benefit the public? It seems like there's a lot more of a risk to the public then there is a possible benefit.

June Gallant — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: June Gallant Affiliation: Jun. 21, 2026 To the Securities

and Exchange Commission:
This SEC proposal would give an unfair advantage to companies to hide actual profits and losses!

June Geiger — Jun 21, 2026
Subject: S7-2026-15 Comments From: June Geiger Affiliation: Jun. 21, 2026 I am 67. I began my working days in the era where company pension plans were the norm. The companies often played games with those, calling it " profit sharing".. and for years got away saying there was no profit. Nothing to share. What little was in the stock market, and you personally were not deciding how it was invested. Toss in raising a family, inflation and then stock market / housing bubble LOSSES. The investments I was able to make as I aged are extremely important to me to monitor. Social Security (which tool a huge chunk of my dollars since the age of 18), will most likely be reduced long before I pass. Myself and many others need to know in a timely fashion how our investments are doing in order to sustain ourselves. We are not going to be able keep working forever. PLEASE KEEP MANDATORY QUARTERLY REPORTING. There is enough technology that makes it possible... in fact I am confidant it could almost be made every month or two months. I begsn working in factories, and ended in the pharmacy purchasing field.

Sincerely, June G.

June Jacobs — Jun 21, 2026
Subject: S7-2026-15 Comment From: June Jacobs Affiliation: Jun. 21, 2026 Accountability from all levels of our society is essential to our democracy. Keep the quarterly reporting. Hold corporations, and their CEOs accountable quarterly - I'll spell it out -FOUR times a year!

Sent from my iPhone

June Lundstrom — Jun 21, 2026
Subject: S7-2026-15 Comment From: June Lundstrom Affiliation: Jun. 21, 2026 Quarterly!! June Lundstrom, disabled from work accident in healthcare. Failed Clinton HMOs were designed to bankrupt private and employee run healthcare and practices thus buyouts and mergers into huge corporations.oblundercare gave MORE power to those corporations and ownership of healthcare insurance and pharmaceutical.. RESULTING in CONTROLED gouging insurance, healthcare and pharmaceutical COSTS to full time WORKERS. Their Quid pro quo's with DemoRATS has lead to WORSE healthcare: delay in care(s), short cut and voided procedures (by discharging newborns has lead to unmonitored brain damaging bilirubin; women giving birth and NOT receiving that short cut to ALLOW baby not to get stuck in the birth canal "repeatedly" dropping oxygen and causing defects and NICU stay… all because INSURANCE doesn't want to pay for "invasive procedures" that would actually SAVE babies from brain damage and/or stay in NICU…. ; by not admitting patients into the hospital or at least keeping them overnight after dramatic procedures… because insurance refuses to pay for hospital stay and corporations don't want to pay wages, patients are FORCED to out patient the leave them VULNERABLE to survive and takes a toll on both patients and family/friends mental health as they are NOT qualified to provide cares. Furthermore prior to outpatient, patients were kept overnight so that pain management could be tapered etc in recovery patient would have a PCA pain pump delivery, then change to oral narcotics then to over the counter pain meds… soooo patient would be discharged NEXT DAY only on over the counter pain meds. This would've PREVENTED the prescription abuse/addiction. The same for knee replacement

patients. If kept overnight they would’ve had physical therapy resources to trasition and educate proper SAFE mobility post op and HIGHER success of surgery results.

There is NO nursing of healthcare shortage. Corporate industry USES shortages purposefuly as for what they save in wages by going short is given out as Bonuses to upper management. This is SELF serving and NOT humanity both for patients and staff. This leaving rural healthcare to collapse. I worked for a hospital run insurance company… they were FORCING rural (mostly elderly) to drive hundreds of miles for healthcare. Another manipulation to bankrupt town and PRIVATE owned businesses and farms. Etc etc etc

Quarterly filing!!!

Sent from my iPhone

June Picard — Jun 21, 2026
Subject: S7-2026-15 Comment From: June Picard Affiliation: Jun. 21, 2026 just proof we cannot trust our government to protect us, they appear to protect the wealthy

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June Schwarz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: June Schwarz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Making it easier by creating a system that would provide scant legal oversight makes it easier for people to cheat & steal money that people have struggled to earn, save & potentially invest. Having a lot of money changes people. They'll want more & if given the time & opportunity to cheat when nobody is looking over their shoulders!

Justin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Justin Affiliation: Jun. 21, 2026 Justin Moomey, working class American. We are the 99%. March on Wall Street is coming!

Justin Norman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Justin Norman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As the "ordinary average guy" who enjoys investing and watching the markets/public companies, I strongly encourage you to keep quarterly filings for public companies, it is the only way to track progress in "real time" versus significant delays that may change my investing opinion.
Thank you.

Justin Schwartz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Justin Schwartz Affiliation: Jun. 21, 2026 Do not remove the post-Enron quarterly reporting requirement. It's an important firebreak between us and another Enron, or several.

Jymie Jimerson — Jun 21, 2026
Subject: S7-2026-15 From: Jymie Jimerson Affiliation: Jun. 21, 2026 They rip the Americans off with their high prices!!! Don't allow them to stop reporting quarterly. Make them be as honest as possible.

K Isaac — Jun 21, 2026
Subject: QUARTERLY REPORTING From: K Isaac Affiliation: Jun. 21, 2026 KEEP SEC reporting QUARTERLY!
That was required BECAUSE of shady dealings (Enron etc) and Insider Trading is occurring in plain and obscene ways right now with No repercussions!!!
Do your Job and protect US
Karen Isaac, Retired
CA

Sent from the all new AOL app for iOS

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k j — Jun 21, 2026
Subject: S7-2026-15 Comments From: k j Affiliation: Jun. 21, 2026 Keep it the same we need to know the facts by their continuing quarterly reports Kathleen Jennings

Sent from my iPhone

K K — Jun 21, 2026
Subject: Comment on S7-2026-15 From: K K Affiliation: Jun. 21, 2026 Financial reporting should remain quarterly. This helps financial planners and shareholders make more informed decisions. Corporations should be held accountable to their shareholders, and quarterly reporting supports this accountability. Too many American citizens have retirement funds at stake.

Katherine Perdue
Citizen with a Retirement Account
Tennessee

K Myers — Jun 21, 2026
Subject: S7-2026-15 Comments From: K Myers Affiliation: Jun. 21, 2026 Quarterly reports are very important for my family to track our investments.

K S McCormick — Jun 21, 2026
Subject: S7-2026-15 Comments From: K S McCormick Affiliation: Jun. 21, 2026 As an investor; this 6 month book cooking, is a total outrage! I've seen this done too many times, with too many

companies. Do not allow this insanity, to set precedent! I don't have endless time and resources, for fraudulently managed companies, to steal from me! This is wrong on so many levels!

Get Outlook for Android

K SEARLES — Jun 21, 2026
Subject: S7-2026-15 Comment From: K SEARLES Affiliation: Jun. 21, 2026 It's fair to see what's happening with companies quarterly. Don't let it change.

Sent from my T-Mobile 5G Device
Get Outlook for Android

K.Navs — Jun 21, 2026
Subject: S7-2026-15 Comment From: K.Navs Affiliation: Jun. 21, 2026 Dear FCC & corporations trying to get away with less reporting or no quarterly reports, We the People want TRANSPARENCY NOT SHADOWS WE ARE UNITED & ready to act as ONE as investors we will move money away from companies or funds that We believe lack transparency and toward firms with stronger governance.

K.Navs — Jun 21, 2026
Subject: S7-2026-15 Comment From: K.Navs Affiliation: Jun. 21, 2026 Dear FCC & corporations trying to get away with less reporting or no quarterly reports,
We the People want TRANSPARENCY, NOT SHADOWS &!WE ARE UNITED & ready to act as ONE. As investors, we will Act Collectively & MOVE MONEY AWAY (all at once) from companies or funds that WE believe lack transparency and toward firms with stronger governance. - K. Navarro

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Ka S — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ka S Affiliation: Jun. 21, 2026 My name is Karen, I live in Lakewood, CO, and I work in IT. We are saving for a house and retirement and have invested a fair amount of our savings in the market, as there is no better way to grow our limited money at present. Retail investors might not be important to wall street or corporations because the total amount we have is nothing compared to what they have, but that money is very important to US, and we vote.

Kali Carringer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kali Carringer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep quarterly or even monthly reporting required.

KAMI ORTEGO — Jun 21, 2026
Subject: S7-2026-15 From: KAMI ORTEGO Affiliation: Jun. 21, 2026 Keep signing quarterly. This is in everyone’s best interest. I am a registered voter in MO.

Get Outlook for iOS

Kapa Design — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kapa Design Affiliation: Jun. 21, 2026 I need to know how my investments are doing quarterly.
It’s my right. Much can happen in 6 months that I need to know to make correct decisions. This is just another way to rip off the consumer by the corporations.

Kapa Korobeinikov

Kara Caldwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kara Caldwell Affiliation: Jun. 21, 2026 Stop making it easier for evil men to steal hard-earned labor from working Americans.

We have a right to hold companies accountable, especially if they're playing with OUR money.

Karan Kozlow — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karan Kozlow Affiliation: Jun. 21, 2026 Death to all greedy rich bastards trying to rape American's wallets and the economy. Hell has your name on its doormat. May you not see another day on Planet Earth. 🙏🙏🙏

Karen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 21, 2026 Do not dissolve consumer/investor protections by loosening corporate reporting rules. You work for us and you owe us a fair economy.

Karen Clarke
630-863-5328

Karen Ann Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Ann Williams Affiliation: Jun. 21, 2026 Of course, more trump fraud. Anything for business, nothing for us! The only reason this is suggested is to enable fraud.

NO!!!

Karen Selvaggi Williams

Karen Antley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Antley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Less information is not better for any reason. Do not change quarterly reports.

Karen Baker — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Baker Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: This will disrupt the consistent and transparency of companies that are in the public exchange. Many and not just agencies gather this information and make short and long term strategies and goals from this information. Knowing the financial health of a company can help keep an economy stable and investors and people in general confident in the economy. Decisions are made from knowing. Unless there are plans to break that confidence and give those with a criminal mind set to be able to do what ever they want, which I think is the case. This is being asked because someone(s) wanting to be able to not be questioned for six months or more. A way to finangle wealth with out consiquence. Keep the quarterly reports coming. If a company is having issue with having a plan to get those reports made then perhaps they should find a way with in the company to make that happen. In other words keep those reports coming.

Karen Barnes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Barnes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Changing the reporting requirements to semi-annual instead of quarterly is a bad idea and will leave investors in the dark. Quarterly reporting was instituted in 1934 to protect investors from corporations hiding or manipulating their financials.
Remember Enron? The Sarbnes-Oxley Act of 2002 required the financial reports to be signed by the CEO's and CFO's to ensure they were aware of their financial responsibilities.
By changing the reporting requirements, the SEC is allowing corporations a greater ability to hide their financials. The SEC is supposed to protect the American citizens. Do Your Job!

Karen Blake-Robinson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Blake-Robinson Affiliation: Jun. 21, 2026
ABSOLUTELY NOT! This cannot be allowed. WHO the hack came up with this ridiculous idea! Clearly someone billionaire or world wide corporation looking out for the best interests of their shareholders and profit margins and absolutely NO regard for the people who got them where they are today! Again, ABSOLUTELY NOT!! I am 10,000% against this proposal.

An average American citizen ,
Karen Blake-Robinson
New Bedford, Ma

Karen Browne — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Browne Affiliation: Jun. 21, 2026 There is too much corruption within US Corporations today for the purpose of enriching owners/executives as well as political entities. The public needs the protection that quarterly reporting provides.

Sent from my iPhone

Karen Campbell — Jun 21, 2026
Subject: S7-2026-15 From: Karen Campbell Affiliation: Jun. 21, 2026 Keep quarterly accountability. It's there for a reason.

Karen L Campbell

Karen Carr — Jun 21, 2026
Subject: File No. S7-2026-15 From: Karen Carr Quarterly reporting is the fair, transparent way to keep people informed of the state of their investments. Reporting on any schedule less than quarterly is complicity in an oblique and potentially corrupt scheme to Investors the dark as to company performance until it’s too late avoid loss— that’s CORRUPTION

Karen Dederick — Jun 21, 2026
Subject: S7-2026-15 From: Karen Dederick Affiliation: Jun. 21, 2026 With people’s life savings on the line, we need quarterly reporting!

Sent from my iPhone

Karen Dragon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Dragon Affiliation: Jun. 21, 2026 Why do the companies need to go dark? The rich get richer scheme? I check my reports monthly. Can I access them online? I feel like our money is not really ours. What if we all decide we don't like it and pull our money out? Hmmmm

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Karen Elliott — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Elliott Affiliation: Jun. 21, 2026 I review my quarterly accounts and make changes accordingly. It is important to me to receive those quarterly statements! To the Securities and Exchange Commission:

Karen Fan — Jun 21, 2026
Subject: S7-2026-15 From: Karen Fan Affiliation: Jun. 21, 2026 Karen Fan
Paramount, Ca 90723
Medical Coder Certified

Keep the Quarterly Reporting. This to me is simply an audit. An audit shows what is correct and what is not. So if I fail an audit 5 times over my career at my job I can be fined and possibly serve jail time. This is Not including something like what these very powerful CEO's have done, I could lose my job and my career for simple mistakes. The Quarterly Reporting keeps these powerful people from getting out of jail free. They did the crime let them pay for it. My Tax dollars should pay to keep these criminals behind bars so that they can't keep ripping people off.
Thank you
Karen Fan

Sent from my iPhone

Karen Fisk — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Fisk Affiliation: Jun. 21, 2026 Please continue quarterly reports on stocks to investors. Knowledge is powerTo the Securities and Exchange Commission:

Karen Fisk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Fisk Affiliation: Jun. 21, 2026 The DC and Wall Street elite have enriched themselves at the cost of the citizenry for too long. It is essential that you maintain quarterly reporting, at a minimum.

Karen Franklin — Jun 21, 2026
Subject: S7-2026-15 From: Karen Franklin Affiliation: Jun. 21, 2026 Enough is enough! MAGA = no accountability, freedom for lists and thieves, the greedy takes all. Do not change the rules or in place to protect small investors. My parents lost all of their savings when Enron collapsed. They got no justice. Keep the rule as it stands!

I am a retired public school teacher and I demand you stop rewarding corruption. Stand up and say no to this rule change that clearly rewards lists and cheaters.

Thank you

Karen

Karen Glenn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Glenn Affiliation: Jun. 21, 2026 Please keep the SEC

QUARTERLY. Transparency is important.

Sincerely,

Karen Glenn
glenn.krc@gmail.com

Karen Gordon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Gordon Affiliation: Jun. 21, 2026 Who's allowing all these companies taking ivermectin our country??!!!

Sent from my iPhone

Karen Greenhaw — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Karen Greenhaw Affiliation: Jun. 21, 2026 No

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Karen Hart — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Hart Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: We require MORE NEVER less information. You are complicite of fraud and theft and more if you are pushing for less detailed information.

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karen hart — Jun 21, 2026
Subject: S7-2026-15 Comments From: karen hart Affiliation: Jun. 21, 2026 Karen Hart, Retired
I depend on my investments as my source of income, therefore the financial condition of the companies I invest in is of paramount importance to me. Six months between financial reports increases my financial risk significantly and in many cases would result in loses I would not have incurred with quarterly reporting. Please, do not remove or alter quarterly financial reporting for publicly traded companies.

Karen Head — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Head Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!! Please.

Karen Heas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Heas Affiliation: Jun. 21, 2026 Karen Hess. Retired purse. Keep our country free. We are the best but people are power and money hungry. STOP making it easier to cheat

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Karen Hook — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Hook Affiliation: Jun. 21, 2026 Don't open the door to poor behavior!

Keep them and SEC accountable!

Karen Hyland — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Hyland Affiliation: Jun. 21, 2026 Karen Hyland-retired systems analyst-I want to be able to manage my retirement savings efficiently. Lots can change in 6 months. Keep the reporting quarterly.

Sent from my iPhone

Karen Irvin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Irvin Affiliation: Jun. 21, 2026 Not good to be more secretive not good!!

Sent from my iPhone

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karen johnsen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: karen johnsen Affiliation: Jun. 21, 2026 Keep quarterly reports!

Karen Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Johnson Affiliation: Jun. 21, 2026 Keep the quarterly reporting. As an investor,I need to know.

Sent from my iPad

Karen Jones — Jun 21, 2026
Subject: S7-2026-15 From: Karen Jones Affiliation: Jun. 21, 2026 Karen Jones 1516 Norwood St.Warren ,Ohio 44485 Law and order is number 1,keep quarterly reports,This mater's to all Americans who care where our country is going for our children and theirs.

Karen Kern — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Karen Kern Affiliation: Jun. 21, 2026 Keep the reporting quarterly! I am 72 yrs old and retired. My income is from Social Security and investments. It seems clear that quarterly reporting by companies in the stock market result in much better returns for

investors. I am by no means wealthy, having had a career mostly in the nonprofit sector. I rely on my modest investment income to make ends meet. There are already too many threats to older folks' economic security with out of control inflation, etc. I urge the SEC to keep the quarterly reports!

Karen Kern

KAREN L HARPER — Jun 21, 2026
Subject: S7-2026-15 Comment From: KAREN L HARPER Affiliation: Jun. 21, 2026 Keep it. It's there for a reason!

Karen L Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen L Johnson Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY. We have enough fraud and cheating in this country!!!!

Sent from my iPhone

Karen L Pickerill — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Karen L Pickerill Affiliation: Jun. 21, 2026 I have been a practicing economist working in major corporations for nearly 30 years. Quarterly reporting is essential to competent management. To cut it back as proposed is unwise and dangerous for investors and corporations!

Good grief, people.

I heartily oppose this change.

Sent from my iPhone

Karen Leichtnam — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Leichtnam Affiliation: Jun. 21, 2026 Please maintain the rule requiring companies to report quarterly. The public deserves this information, and twice a year is an insufficient substitute.
Karen Leichtnam

Karen McClure — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen McClure Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not do this ... we need complete and current information!!!!

KAREN MillerHand — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: KAREN MillerHand Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

I have all my retirement funds in stocks and mutual funds.

Please keep transparency on what is going on with the money we have entrusted to your companies.

Karen Norman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Norman Affiliation: Jun. 21, 2026 This should be illegal

Sent from my iPhone

Karen Oliver — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Oliver Affiliation: Jun. 21, 2026 Why in the world would legit people/businesses need this?

Quarterly accounting and reporting MUST STAY IN PLACE.

Karen Oliver - Realtor - "I sell ALL of 30A"
@ 850-960-2555 |

Rosemary Beach Realty, LLC
78C N. Barrett Square, P.O. Box 611070, Rosemary Beach, FL 32461 | Web:www.RosemaryBeachRealty.com
Office: (850) 278.2000 | Fax: (888) 442.7644 | Email: koliver@rosemarybeachrealty.com
Personal Email: karenoliversellspcb30a@gmail.com

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Karen Parish — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Parish Affiliation: Jun. 21, 2026 All of my retirement money is in mutual funds in the stock market. The people that manage my portfolio need this information in order to make the right decisions. I don't go out and buy a stock so I'm not looking at this information directly. Without it I have no faith, no comfort that my money is going to continue to be there for me for the rest of my life. I'm already appalled at the corruption in my government. I have no trust in the people who are running the government now. If this is to happen, I will pull my money out of the stock market and put it somewhere where I feel comfortable. This is my life. Every penny I have outside of Social Security. It's the reason I've been able to maintain my lifestyle since my retirement.

Karen Parish

Karen Parlato — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Karen Parlato Affiliation: Jun. 21, 2026 Quarterly reporting is essential to our investments.
Vote No on semi-annual reports!

Sent from my iPhone

Karen Parsons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Parsons Affiliation: Jun. 21, 2026 As a newly retired person reliant on market success, I want swift transparency and evaluation of the market. Moving to a 6 month timeframe endangers my right to a system that is visible and works for the public good rather than private financial institutions whose work often most benefits high wealth individuals. There is no ethical reasoning that makes a 6 month cycle better so I can only conclude it is being pushed to benefit those with nefarious intent. I urge you to drop this proposed change. We need more transparency, not less.
Karen Parsons

Sent from my iPhone

Karen Pisarski — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Karen Pisarski Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a single investor we seem to have less and less power and knowledge of how the world really works. Please don't put a blindfold on our investments. How can we hope to make intelligent decisions without knowledge?

KAREN ROBERTO — Jun 21, 2026
Subject: S7-2026-15 Comments From: KAREN ROBERTO Affiliation: Jun. 21, 2026 Karen Roberto Retired
Please keep the reporting quarterly. I want to be informed quarterly.

Sent from my iPhone

Karen Rottinghaus — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Rottinghaus Affiliation: Jun. 21, 2026 I think it is a must do! Allowing companies to hide information from investors for a longer time is like allowing the bank robber time to make his getaway successful!
KarenRottinghaus

Karen Seiler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Karen Seiler Affiliation: Jun. 21, 2026 Quarterly is the best

Sent from my iPhone

Karen Shakkour — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Shakkour Affiliation: Jun. 21, 2026 Quarterly reporting is designed that way for a reason. Without quarterly reporting there should be no markets since their value will be zero. There are already dozens of ways for people to cheat. Why normalize it. Ordinary citizens will lose at every turn.

Sent from my iPhone

Karen Shapiro — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Shapiro Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor, I rely upon publically available information from annual and quarterly reports to make investment decisions. If quarterly reporting is eliminated, it will become more difficult to track the performance of my investments. Less transparency will hurt retail investors who don't have direct access to to company financial officers. Please protect shareholder access.

Karen Stevens — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Stevens Affiliation: Jun. 21, 2026 My name is Karen Stevens and I am in favor of keeping quarterly reporting. I am retired and in this day and age of duplicity I am in favor of transparency. I need to keep up with my investments. They are what I live on

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Karen Taylor — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Taylor Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: investors need access to quarterly reports. Most of us work very hard for what we have and sacrifice in order to be able to invest. Please do not expose investors to this potential vulnerability and risk. Thank you.

Karen Torino Individual — Jun 21, 2026
Subject: File No. S7-2026-15 From: Karen Torino The proof of the value of quarterly reporting is in the history of it compared to the short history of bi-annual reporting. The difference in earnings is significant and not in the interest of people's earnings. Bi- annual was such a failure it returned to quarterly reporting. Why would you allow making the same mistake twice when it is not in the interest of the people?

Karen Trahan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Trahan Affiliation: Jun. 21, 2026 This proposed rule would severely limit my ability to handle my finances. I am an 83 year old widow who first learned to invest in the stock market when the savings my husband and I had were in CDs, which were earning about 5%. I went to the library and checked out 3 books on finance. After I finished those books, I took out 3 more. Within 3 months, we had Treasury Notes earning 9% interest. From there, we learned about mutual funds and began investing in Vanguard, Fidelity and Schwab. My husband died 7 years ago and I am financially set for life. This proposed rule would go against everything I learned to become financially independent. Please stop.

Karen Walker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Karen Walker Affiliation: Jun. 21, 2026 Consider 3 times a year (every 4 months) as a happy compromise between quarterly and semi-annually.

Sent from my T-Mobile 4G LTE Device

Karen Wallace — Jun 21, 2026
Subject: S7-2026-15 From: Karen Wallace Affiliation: Jun. 21, 2026 "Quarterly reporting keeps public companies honest" through penalties of law. One of the best statements I've read in a long time. Only way to keep thing in check are if penalties of high
$$ fines and long prison terms are still the outcome for crooked business
practices. Period, full stop. Karen Wallace (retired)

Yahoo Mail: Search, Organize, Conquer

Karen Waters — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karen Waters Affiliation: Jun. 21, 2026 Keep the quarterly report. We don’t need these corporation board looting profits. I worked for sixty years. I have my stocks, bonds and retirement accounts that depend on transparency.

Karen Waters

Karen Whitaker — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Whitaker Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am a investor and I want quarterly reports. Keep companies accountable.

Karen Woodford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Karen Woodford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My husband and I are retired, but over the years of working I invested money into stocks and securities to carry us over the years when working was no longer possible in our golden years. Our life's savings are in these investment accounts. This is why it's important for ourselves and our investment portfolio managers to keep on top of changing markets, so as to minimize losses and maximize profits from our investments. We need quarterly reports. Companies can often inflate their earnings but eventually the reality is revealed. The sooner we know the sooner our actions are determined in an informed manner. Please consider the small investors who count on you to protect our retirement.
Thank you,
Karen and Ed Woodford

Kariann Mundt — Jun 21, 2026
Subject: S7-2026-15 From: Kariann Mundt Affiliation: Jun. 21, 2026 Continue the quarterly reporting. Thank you

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Karin Osborn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karin Osborn Affiliation: Jun. 21, 2026 No!

KARIN PITMAN — Jun 21, 2026
Subject: Comment on S7-2026-15 From: KARIN PITMAN Affiliation: Jun. 21, 2026 Karin Pitman, Project Manager
Albuquerque, NM
I THINK IT'S A BAD IDEA TO ELIMINATE QUARTERLY REPORTING. WE HAVE TRIED THIS BEFORE AND IT WASN'T HELPFUL TO THE ECONOMY. WE NEED TO KEEP THE REPORTING AS IT IS AND NOT ALLOW IT TO HAPPEN LESS FREQUENTLY.

Sent from my iPhone

Karla Engel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karla Engel Affiliation: Jun. 21, 2026 Karla Engel-Molnar, University Liaison for Marketing and recruitment; While the proposal states its intention is to improve efficiency, I'm concerned that it would in fact create more opportunities for fraud and loss at the consumer's expense. We should have learned during the S&L crisis, the dotcom bursts, and the housing crisis that less oversight is rarely good for everyday American citizens. I encourage you not to pass this policy. Thank you for your time and consideration.

Karla Ladwig — Jun 21, 2026
Subject: S7-2026-15 From: Karla Ladwig Affiliation: Jun. 21, 2026 We need quarterly reporting. Our society has too much corruption to not have it! People's savings are at stake! Karla, retired, MN.

Karla

Karla Taylor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karla Taylor Affiliation: Jun. 21, 2026 Dear SEC,

History has shown through scandals like Enron, WorldCom, and the Madoff investment scandal that transparency is essential to preventing fraud. Quarterly filings remain the only effective way to mitigate obscurity regarding financial proceedings and ensure accountability.

Given the importance of these disclosures in preventing future financial crises, I believe we must prioritize maintaining rigorous reporting standards.

Best regards,

Karla Taylor
Educator

Karyl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Karyl Affiliation: Jun. 21, 2026 Why would you want to do this ? It must be part of Project 2025 to destroy America. Not informing us is step one to controlling us.

Sent from my iPhone

Kat Kalish — Jun 21, 2026
Subject: S7-2026-15 From: Kat Kalish Affiliation: Jun. 21, 2026 Transparency is required to maintain trust. Our government is corrupt enough. Quarterly reporting has to be required.

Kat Kalish

Kat Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kat Miller Affiliation: Jun. 21, 2026 This 6 month hiding is absolutely uncalled for. Don't we have enough embezzlement and ponzi schemes going on without making it easier to hide it from you shareholders? How are we supposed to trust companies when we can't keep a close eye on them? As it is, we as a country are bailing out companies right and left; and, you want to make it so they can hide longer and steal more of our hard -earned tax dollars through mismanagement? If anything, we should watch them more closely in these hard economic times. I want to be able to retire some day; and, if the government keeps raiding Medicare and other social security monies there won't be anything left in 10 years. People work their whole life to be able to retire, just to see it stolen by companies like ENRON and their shady dealings and now you want to give them more time to hide their mistakes and poor judgement to our country's detriment? Please no, keep the restrictions where they are or make them tougher.

Sincerely,
Kelley Helton- Healthcare worker, private citizen, and hopefully future retiree.

Kate — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kate Affiliation: Jun. 21, 2026 This kills any desire to keep investing. The less transparency, the more risk.
Kate Parish
Citizen

Sent from my iPad

Kate Connolly — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kate Connolly Affiliation: Jun. 21, 2026 Do not change the reporting cycle to semi-annual for publicly traded companies.

Kate Isenberg — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kate Isenberg Affiliation: Jun. 21, 2026 Stop taking our country backward and stealing from American taxpayers. We should not roll back innovations that help everyday investors. I am 100% against taking us back to the Stone Age and paying with a third of my portfolio for the privilege.

Kate McCoy — Jun 21, 2026
Subject: S7-2026-15 From: Kate McCoy Affiliation: Jun. 21, 2026 Quarterly reporting keeps people responsible. It should stay that way.

Sent from my iPhone

Kate Rushing — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kate Rushing Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am retired and rely on my IRA funds to supplement my Social Security income. My financial advisor and I need to be able to make informed decisions about these funds; this money must last as long as I do! There is no good reason to move from quarterly reporting to reporting twice a year, except to give less transparency to small investors. I am against this.

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katheartrythmn — Jun 21, 2026
Subject: S7-2026-15 Comment From: katheartrythmn Affiliation: Jun. 21, 2026 Kathleen Hildebrandt disabled. This is bad for me in that it hides projections from small investors . Mostly it advanced fraud possibilities which raise costs or eliminate companies that could assist my health. Allows bad buy outs.

Sent from Proton Mail for Android.

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katherine brockman — Jun 21, 2026
Subject: S7-2026-15 Comments From: katherine brockman Affiliation: Jun. 21, 2026 Kathi Brockman

Sent from my iPhone

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katherine green — Jun 21, 2026
Subject: Comment on S7-2026-15 From: katherine green Affiliation: Jun. 21, 2026 Katherine Green. Retired RN. Saint Louis. I worked 43 years as a nurse and saved for my retirement. Quarterly reporting is proven to keep the market more stable and heading in the right direction. My livelihood depends on my investments. No one benefits from changing this!!!

Sent from my iPhone

Katherine Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Katherine Miller Affiliation: Jun. 21, 2026 My name is Katherine Miller, I am a cook and I do not want to see companies cause another recession with their shady dealings. The economy can't survive it and niether can the majority of Americans.

Katherine Shuniak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Katherine Shuniak Affiliation: Jun. 21, 2026 The financial markets are obtuse enough already. Make them MORE transparent, not less so...

Instructional designer, 32 years old, homeowner, married with 1 child. Holds regular investments plus both traditional and Roth IRAs.

Regards,

Katherine Shuniak

Kathi Firns-Hubert — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathi Firns-Hubert Affiliation: Jun. 21, 2026 I am a retired person, living off Social Security, my state's retirement fund, and with a small investment fund as back-up. It makes absolutely no sense to disclose twice yearly rather than quarterly, unless obfuscation is the goal. It's important for there to be transparency in investment. Heard of Bernie Madoff?

Kathi Gustafson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathi Gustafson Affiliation: Jun. 21, 2026 Are you kidding me?! One word - corruption.

All I can say is one day every person even the rich, and the who's who of society will stand before God, the righteous judge and give an
account for all their deeds. Then all things will be made right.

Kathryn Gustafson

Yahoo Mail: Search, Organize, Conquer

Kathie Boley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathie Boley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)’s proposed rule would blindfold retail investors. quarterly disclosures help me make informed decisions, and the SEC shouldn’t take vital information away from me.

Kathie Chaffee Gaige — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathie Chaffee Gaige Affiliation: Jun. 21, 2026 Quarterly is appropriate - bi-annually is not frequent enough. Leave it as is.

Kathleen Gaige

Kathie Thompson — Jun 21, 2026
Subject: S7-2026-15 From: Kathie Thompson Affiliation: Jun. 21, 2026 Katherine A Thompson, Arlington, Texas. Retired and managing our money. Keep quarterly accounting signatures for truth and transparency!

Kathleen AbdelMassih — Jun 21, 2026
Subject: S7-2026-15 From: Kathleen AbdelMassih Affiliation: Jun. 21, 2026 There are too many loop holes that executives, CEO's, and CFO's use to cheat and line their own pockets. They all need to be held fully accountable.

Kathleen Bell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathleen Bell Affiliation: Jun. 21, 2026 Not sure why the SEC is considering changing this long standing reporting requirement. Not only does this change accountability for corporations, it changes the whole investment industry. The ability to evaluate and value stocks will be upended. It will give less information to investors to make decisions, unless they have inside information, which we already know is an issue within some professions, i.e. government official, industry insiders, etc.
It is getting more difficult for the average American to merely live on salaries, but now giving individuals less information to make decisions about their investments. Also this will change an careers which revolve around disseminating and analysis of companies quarterly reporting. It is difficult not to believe this is something that only benefits larger corporate investors and billionaires in some way, as it doesn't make sense in any other context. Kathleen Bell, Sr. Shared Services Associate, publicly traded company, American Citizen.

Kathleen Bodin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Bodin Affiliation: Jun. 21, 2026 Do the right thing for your average investor!! QUARTERLY!!

Yahoo Mail: Search, Organize, Conquer

Kathleen Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Brown Affiliation: Jun. 21, 2026 Retired Teacher.
SEC
U.S. Securities and Exchange Commission, an independent federal government agency. Its core mission is to protect investors, maintain fair and orderly financial markets, and regulate the securities industry!

Do your Job and Stop Corporate Corruption! Reporting informs the public.
A New Proposal lets Companies Hide Their Books For Six Months at a Time.
Insiders Cash Out!

Don't !!! I Cannot Afford Their …..!
Because This Matters to All of Us!

Kathleen Cassidy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathleen Cassidy Affiliation: Jun. 21, 2026 Please make sure that all companies report quarterly to ensure transparency

Kathleen

Kathleen Cox — Jun 21, 2026
Subject: S7-2026-15 From: Kathleen Cox Affiliation: Jun. 21, 2026 This is a preposterous idea! What happened to the law and order party?

Kathleen DeMarsico — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathleen DeMarsico Affiliation: Jun. 21, 2026 This was tried, unsuccessfully between 2955 & 1970. People list a substantial amount of their portfolio. Do not do this again. Kathleen DeMarsico

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Kathleen Deshotel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathleen Deshotel Affiliation: Jun. 21, 2026 NO NO NO NO NO NO…

Sent from my iPhone

Kathleen Dinan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathleen Dinan Affiliation: Jun. 21, 2026 It's needed to hold businesses accountable.

Sent from my iPhone

Kathleen Dolinar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Dolinar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Leave it quarterly. The saying goes "if it ain't broke don't fix it"
Consumers and regular investors need information every quarter

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Kathleen Dong — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Dong Affiliation: Jun. 21, 2026 Keep - small business need to do , big business move even faster

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Kathleen Ellis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Ellis Affiliation: Jun. 21, 2026 I dont want to be made to bail banks and corporations out after they take advantage of that silence to get away with murder.

Kathleen Gerber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Gerber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly reporting is the backbone of our securities laws for publicly traded companies. Investors deserve to have these periodic reports. 365 days is way too long for an investor to have to wait for information. Investors in private companies typically have information reporting rights under state law. Investors in public companies need this transparency. And companies are well equipped to meet the quarterly reporting requirements as it has been a requirement for many decades.

Kathleen Heuck — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Heuck Affiliation: Jun. 21, 2026 “I agree that this is a bad move for individual investors — it creates opacity and undermines trust.” This is not fair to individual investors, nor is it acceptable. Seriously, this is wrong. I would no longer want to invest. Leave well enough alone!

Sent from my iPhone

Kathleen Jennings — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Jennings Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposed rule would keep us all more in the dark about our future finances

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Kathleen Luke — Jun 21, 2026
Subject: S7-2026-15 From: Kathleen Luke Affiliation: Jun. 21, 2026 Keep it quartery!
Retired
Kathleen Luke
Erie, PA

Kathleen Oneill — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathleen Oneill Affiliation: Jun. 21, 2026 Important to keep reports quarterly…
Kathleen O'Neill

Sent from my iPhone

Kathleen Pruzek — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathleen Pruzek Affiliation: Jun. 21, 2026 This is close to outright robbery. If it weren't I doubt you'd be wanting to do it. Reckoning will come. Plenty room in jail for you .

Sent from my iPhone

Kathleen Scarpati — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathleen Scarpati Affiliation: Jun. 21, 2026 Kathleen Scarpati
Retired
SEC KEEP IT QUARTLY
We rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to me. What happens when you average American needs their investment for an emergency? For some of us Americans are stocks are our fall back. We want to know what's going on with our accounts. If we can't have every day quarterly it's so much better than every 6 months. 6 months you will be pissing off a lot of Americans.

Kathleen Schneider — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathleen Schneider Affiliation: Jun. 21, 2026 Please keep our current quarterly reporting in place As a stock holder, I feel that the more frequent the reporting, the better able I am to manage my assets.

Kathleen Schneider
2616 Gregory Street
Madison, WI 53711

Sent from my iPhone

Kathleen Sherf — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathleen Sherf Affiliation: Jun. 21, 2026 Quarterly reporting MUST be maintained!! The current state of our nation requires accountability. Every time something like this is proposed, we go further down the rabbit hole. I cannot believe this is even being proposed, but then again, these are not normal times. Kathleen S. Retired

Sent from my iPhone

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kathleen siddall — Jun 21, 2026
Subject: S7-2026-15 Comments From: kathleen siddall Affiliation: Jun. 21, 2026 Siddall, retired, and I do not want to endure another Enron fiasco

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Kathleen Sweeney — Jun 21, 2026
Subject: S7-2026-15 From: Kathleen Sweeney Affiliation: Jun. 21, 2026 As a teacher of thirty four years working very hard for my money , I want to be able to see my quarterly reports. I want transparency for all fight financial documents. Kathleen Sweeney New Hampshire

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Kathleen Vaiciulis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Vaiciulis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not eliminate the quarterly reports. I need them to make informed decisions.

Kathryn Carroll — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathryn Carroll Affiliation: Jun. 21, 2026 Kathryn.. I am a retired. Independent investor. Keep the quarters.

Kathryn Clancy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Clancy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You expect us to invest in companies but not to know how they are performing. This is a really bad idea. It makes the entire industry more volatile.

Kathryn Englund — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathryn Englund Affiliation: Jun. 21, 2026 In this era of digital commerce, the corporate reporting should be continued quarterly, or perhaps even bi-monthly; but not be published only every 6 months. If the business is being conducted legally and ethically, with the shareholders and consumers as a priority, then there should always be access to the reports.

Sent from my iPhone

Kathryn Harrison — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathryn Harrison Affiliation: Jun. 21, 2026 Keep this info available quarterly!

Kathryn Howard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Howard Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not change how companies report.

Kathryn James — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn James Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have been an investor for more than 50 years. My decisions depend on transparent, timely and factual reports in quarterly disclisures. Given the insider information given by the Trump administration to billionaire supporters of Trump, middle class investors like me are already at a disadvantage. We do not need to have even more cards stacked against us in the investment envoronment by the SEC changing reporting rules. There is already great mistrust among citizens regarding the activities of the federal government. The SEC has been respected for generations and will lose that respect if it proceeds to change reporting rules. Thank you for allowing me to express my concerns about this measure.

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kathryn runman-zimney — Jun 21, 2026
Subject: S7-2026-15 Comment From: kathryn runman-zimney Affiliation: Jun. 21, 2026 Kathryn Runman/Zimney, retired. Quarterly reporting needs to continue. Only the wealthy would benefit. NO CHANGES!!
“We all do better when we all do better!”
Paul Wellstone

Kathryn

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kathryn S — Jun 21, 2026
Subject: S7-2026-15 Comments From: kathryn S Affiliation: Jun. 21, 2026 K. Shapiro Woodhaven NY

We have learned our lessons from the past. Besides fraud, it is important to keep reporting quarterly. I need to be apprised of my investments for investment and withdrawals.

Kathryn Shearman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Shearman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We know what you're doing. You're erasing accountability for all of the insider trading that our current administration has been banking billions on. We see you, and we are sick of you running wild with our meager pensions. We're devestated at the way you continue to put your own cadres greed over the stability of the market.

We see you. You are betting on volitility, you're betting on war. You're betting on bad outcomes and making hand over foot while the hard working, honest workers of America, the 99% of us continue to struggle and obey the rules.

We are teachers, sanitation workers, nurses, small businesses, we are the life blood of our country and you are sucking us dry. My generation and my children's generation will not be able to retire because of your rampant, illegal, deregulation and abuse of power. Shame on you.
Please look into your heart and find a way to care about the rest of us. Those of us who have given our lives to build the economy you profit in, to stay housed and fed, while you buy vacation homes, luxury goods, yachts and continue to cook this planet for your pathetic space exploits. Shame on you.

Our human survival if for sale, and you are the seller. Please change your plans and care about us. You have the power to resist this destructive regime. You have the power to regulate. Do you job for the most of us, not just for your greedy selves. God is watching.

Sincerly,
Kathryn Shearman

Kathryn Tominey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathryn Tominey Affiliation: Jun. 21, 2026 Maintain quarterly reporting and require firms doing stock buybacks to inform all shareholders about the date buyback is to start and when it is end.

Sent from my iPhone

Kathryn Vinson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathryn Vinson Affiliation: Jun. 21, 2026 I don’t know whether the refusal to learn from history that isn’t that long ago is due to short sightedness or is a deliberate effort to profiteer at the expense of others, but either way, this is a terrible idea. Keep things as they are, with mandatory quarterly reporting!

Kathy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Affiliation: Jun. 21, 2026 Keep quarterly.

Sent from my iPhone

Kathy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Affiliation: Jun. 21, 2026 Keep it QUARTERLY!!!

Kathy — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kathy Transparency is most important!! Why change something that has been working?

Kathy Beddes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Beddes Affiliation: Jun. 21, 2026 PLEASE continue quarterly reporting!! Honesty and Transparency are very much still needed dealing with financial matters and with (continued) quarterly reporting it can help provide scaffolding for honest transactions to be known and participated in by those who choose to do so... knowing clearly and fully the opportunities/ investments that are available- even to the humble lay person rather than the elite few who might be in the "know". I am a sixty something woman that works hard for my earnings, and as such I greatly enjoy seeing my savings & investments (hopefully) grow with the quarterly reports that I receive. Reporting , less often, would allow and invite discrepancies to occur and fester that could grow too big before others would become aware of such and thus much more difficult to "correct" or change an outcome (OR income! ; }). Again... please CONTINUE quarterly reporting! Kathy Beddes

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kathy coopmans — Jun 21, 2026
Subject: S7-2026-15 From: kathy coopmans Affiliation: Jun. 21, 2026 Kathleen Coopmans Call Center Rep SPS, Jacksonville FL 32256.

Corporate accountability in the form of acknowledgments tied to all reports monitored like a hawk internally. Translates to straightforward transparency, and is the minimum acceptable in this case. Integrity, decency and accountability, the landmarks of operating a reputable business means "earning the accolades" paired to owning moral behaviors contributed by leaders. Allowing profits to come to those and letting the same oppose signing reports each quarter would be one of the final kiss-offs along the slippery slope of corporate greed and grifting, that we are in the grip of- right now.

This proposal to cut reporting by one-half has no place in the US, America First nor America's businesses we the People wish to see restored with resilience and commitment to customers both at home and abroad.

Corporations do not deserve another opportunity to buck transparency while they continue to erode some of the most basic rights of citizens through staffing entities contracts that sidestep most all of the rules. Further, current and recent actions attempt to revoke clear recourse with non-litigation

clauses, mandates to prohibit workers' union organizing or the like, just to name the glaring examples.

Thanks for reading and thinking.
Sent from my iPhone

Kathy Crawford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Crawford Affiliation: Jun. 21, 2026 To those at the SEC who are woefully ignorant that the public is AWAKE & paying attention to changes like the one you're proposing:

Transparency is VITAL to our economy. The idea of reducing any reporting requirements is simply not kosher.

This country is drowning from corruption and the SEC is considering pulling yet another life preserver from the public waters?!

There's only one logical explanation & the public knows this well.

The Midterms will reflect this reality in historical voting numbers & the SEC will feel the heat of our passions.

America is better than this & the SEC is supposed to be a guardian of propriety and law. We see you & we're not blinking.

Save yourselves, trump is going down & assets will be seized. He can't pardon state charges.

With all sincerity
A citizen, a homo sapien & a politically motivated pain in the ass for corruption.

Kathy L. Crawford

Kathy Daniel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Daniel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal is bad for me and all other investors. We need to know how our money is doing, so we can make intelligent, informed decisions. Please do not take this information away from us.
Sincerely,
Kathleen Daniel

Kathy Dolan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Dolan Affiliation: Jun. 21, 2026 Should not be changed!

Kathy Edmondson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Edmondson Affiliation: Jun. 21, 2026 Please keep on quarterly reporting

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Kathy Falbo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Falbo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We Americans had a thought that the SEC could be trusted. However, Wall Street is not to be trusted, so why would the SEC be different.
Since the.corrupt criminal, wannabe dictator took office, corruption, stealing, fraud, election maniulation, price gauging has risen beyond anything this country has ever seen, so it should hold like most of the government departments such as DOJ, corporations, officials, etc. feel they don't need to hide the criminality of their actions anymore.
Why not join the mob that is currently trashing our democracy and boldly show the American people, you have joined the ranks of the trash running the nation. I'm sure you are getting many billions for sharing in the rape, pilaging and ruin of the United States.

Kathy Folkerts — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Folkerts Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
How are we supposed to make educated, thoughtful decisions about where to invest our retirement money unless there are accurate quarterly reports? Why get rid of something that works, unless it's to remove accountability?

Kathy Gray — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Gray Affiliation: Jun. 21, 2026 THIS PROPOSAL IS INDECENT. ALL THINKING ADULTS KNOW HOW COMPANIES WILL TAKE ADVANTAGE OF THE SYSTEM. DON'T LET THIS HAPPEN.

Kathy Halik — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Halik Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep quarterly statements! Anything less is an attempt to steal investments from the average American who wants to invest their money safely!!

Kathy Hansen — Jun 21, 2026

Subject: S7-2026-15 From: Kathy Hansen Affiliation: Jun. 21, 2026 My husband and I are in our 70s and rely on our investment income. We cannot afford to find out after six months that these investments have declined in value. It could have real impact on our lifestyle. You must retain the Quarterly Reporting.
K J Hansen
River Forest, IL

Kathy Hoy — Jun 21, 2026
Subject: S7-2026-15 From: Kathy Hoy Affiliation: Jun. 21, 2026 Please DO Not change things. Keep the quarterly filing!!!
Thanks
Kathy Hoy

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kathy jacobs — Jun 21, 2026
Subject: S7-2026-15 Comments From: kathy jacobs Affiliation: Jun. 21, 2026 We need to keep the quarterly! This at least gives some accountability! We actually need more!

Sent from my iPhone

Kathy Jamison — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Jamison Affiliation: Jun. 21, 2026 Keep it Quarterly

Sent from my iPad

Kathy Janfrancisco — Jun 21, 2026
Subject: S7-2026-15 From: Kathy Janfrancisco Affiliation: Jun. 21, 2026 CEOs and corporations are not above the law. Hold them accountable for their actions. Punish them when they break the law

Yahoo Mail: Search, Organize, Conquer

Kathy Lossau — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Lossau Affiliation: Jun. 21, 2026 We need transparency and consistent information.
To the Securities and Exchange Commission:

Kathy Malewicki — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Malewicki Affiliation: Jun. 21, 2026 Kathy Mal Registerd Nurse, semi retired. Please keep reporting earnings every quarter. Investors need to stay informed. Thank you

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Kathy May — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy May Affiliation: Jun. 21, 2026 No!!!

Sent from my iPad

Kathy McGrane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy McGrane Affiliation: Jun. 21, 2026 We the people are having power taken from us on a daily basis perpetuated by secrecy from the corporate CEOs. This is one more means of eliminating any power the people may have over their financial well being. Quarterly it must be!

Sent from my iPhone

Kathy McNew — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy McNew Affiliation: Jun. 21, 2026 Basic common sense. Basic integrity. My money I worked for. Do the right thing or loose your JOB.

Kathy Merlino — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Merlino Affiliation: Jun. 21, 2026 Quarterly is needed. Don't take it away. It is your job to monitor things. That's one of your responsibilities

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Kathy Meyers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathy Meyers Affiliation: Jun. 21, 2026 Please, DO NOT return to quarterly reporting. It is not good for the country, for families or for individuals. It only benefits big business.
Kathleen Meyers
Retired Teacher
Northville, Michigan

Sent from my iPhone

Kathy Morrison — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathy Morrison Affiliation: Jun. 21, 2026 Why do some refuse to learn the lessons that are put before us. Why must history repeat itself. Wake up!

Kathy Nicola — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Nicola Affiliation: Jun. 21, 2026 To Whom It May Concern:

I'm an independent businessperson. I rely heavily on quarterly reports to spot and track trends that directly impact my retail-oriented business. Lengthening reporting times from quarterly to semi-annually would be disastrous for my ability to strategize and plan.

Moreover, as an investor, a move to semi-annual reporting would be highly detrimental in terms of accuracy and transparency. I strongly urge you to stick with quarterly reporting. Lengthening the reporting period would ultimately benefit those who have something to hide.

Kathy Nicola, Owner/Manager

Kathy Pabst — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Pabst Affiliation: Jun. 21, 2026 Keep it on a quarterly reporting. If it ain't broke don't try to fix it. You only make things worse!
Thank you. Kathy Pabst. Oregon

Kathy Pabst — Jun 21, 2026
Subject: From: Kathy Pabst Affiliation: Jun. 21, 2026 Keep it quartely.
Thanks
Kathy Pabst

Kathy Pak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Pak Affiliation: Jun. 21, 2026 Needs to stay quarterly so less chance of fraud taking place.

Yahoo Mail: Search, Organize, Conquer

Kathy Powell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Powell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please don't stop quarterly reporting rules. This is imperative for most people and would lead to unfairness.

Kathy Rice — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kathy Rice Affiliation: Jun. 21, 2026 Kathy Rice, Elementary Teacher, Murrieta, CA

We need to keep corporations transparent with their losses and gains. Do not change to bi-annual reporting!

Sent from my iPhone

Kathy Rogers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kathy Rogers Affiliation: Jun. 21, 2026 No, do not make this change! It only helps the ones with power gain more power 😡

Kathy Smallman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Smallman Affiliation: Jun. 21, 2026 This concerns everyone in one way or another!! I voted NO!

Kathy Studinski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Studinski Affiliation: Jun. 21, 2026 I did what I was supposed to do. I invested in the market to take care of myself in retirement. Now you want to change the rules to help the elite. (AGAIN) Level the playing field for all instead of making it even more difficult to manage my money! Kathy Studinski (retired)

Sent from my iPhone

Kathy Trimble — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kathy Trimble Affiliation: Jun. 21, 2026 There's a reason that we have quarterly reports, and NOT 6 months. Keeping track of a company's accounts semi annually allows deceit, and improper procedures to flourish.
As a small business owner, you must report receipts quarterly, and why it is actually being discussed for a longer period is beyond me.
Keep businesses honest- keep quarterly reports.
Sincerely, Kathryn Trimble

Sent from my iPhone

Katie Highsmith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Katie Highsmith Affiliation: Jun. 21, 2026 I understand the issues with quarterly reporting, in that it incentivizes companies to focus on short term rather than long term results. However, the suggested fix seems highly likely to harm investors and make fundamental financial analysis impossible. The benefits do not outweigh the harms as the proposed solution is currently designed.

Katie Kogler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Katie Kogler Affiliation: Jun. 21, 2026 Reporting should stay quarterly. I've seen businesses that have too much power use it against individual citizens and win. My name is Katie Clarke and I own a growing landscaping business called Let It Bee Landscaping

LLC.

Katie Kogler
Licensed Horticulturist
Let it Bee Landscaping, LLC.
(225) 341-1729

Leave us a review!

KATRINA Tate-Taylor — Jun 21, 2026
Subject: S7-2026-15 Comment From: KATRINA Tate-Taylor Affiliation: Jun. 21, 2026 Quarterly reporting is a good thing it helps me keep up with my investments. And encourages me to stay current. It also keeps the business honest. Please vote to keep the reporting quarterly.
Sincerely,
Katrina Tate-Taylor

Katy Mayer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Katy Mayer Affiliation: Jun. 21, 2026 Katy Mayer, retired.

What is the upside to personal investors? None
What is the upside to companies? A little money savings.

There is no reason to abandon quarterly reporting. The downside to personal investors is a huge gap in transparency, which can open the door to fraud.

Thank you.

Kay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kay Affiliation: Jun. 21, 2026 I am retired and depend on my savings invested in mutual fund IRAs. Please don't make it more difficult for the fund managers to monitor my investments.

This is especially important with the future of Social Security benefits in question.

Thank you for your consideration.

Kay Schneck

Towson, MD

Kay Dean — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kay Dean Affiliation: Jun. 21, 2026 As a retired accountant, I am deeply concerned about the proposed change to semi-annual reporting. It is a bad idea. Firms produce financials each month in order to operate effectively. Hiding this information from the public for six months is unfair to investors and provides the company opportunities to mislead others for a lengthy period.
Kay Kephart, retired accountant

Kay Gelletly — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kay Gelletly Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY:
*When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.
* European evidence: companies that switched to semi-annual reporting saw their trading liquidity fall, while those that kept quarterly reporting did not.
* Bad news gets up to six months to build before you ever see it. When the truth finally lands, the surprise and the sell-off can be far sharper than it would have been with a quarterly heads-up.
* Decades of research find that more frequent reporting lowers a company's cost of capital, which supports higher share prices. Cut the reporting, and you push the gears the other way.
KEEP IT QUARTERLY
K Gelletly
Retired Nutritionist/Registered Dietitian
Everyday Person/Investor
Chincoteague Island VA

Kay Kelly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kay Kelly Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!

Kaye & Bill Rittinger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kaye & Bill Rittinger Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Don't scam us.

Sent from my iPhone

Kaye Overand — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kaye Overand Affiliation: Jun. 21, 2026 Quarterly reports keep the owner apprised of their money values. DO NOT GO BACKWARDS!!

Sent from my iPhone

Kayla Tragesser — Jun 21, 2026
Subject: S7-2026-15 From: Kayla Tragesser Affiliation: Jun. 21, 2026 Enough!!! I worked hard my whole life. I raised my family. And now I struggle every single day, just to pay basic bills. While I watch a bunch of criminals enrich themselves, break our laws and be held accountable for NOTHING!

KC Novatny — Jun 21, 2026
Subject: S7-2026-15 From: KC Novatny Affiliation: Jun. 21, 2026 We demand that quarterly reporting continue to ensure transparency and accountability!

Kim Novatny
12299 Bohr Ct
Glen Rock, PA 17327

KDPA — Jun 21, 2026
Subject: S7-2026-15 From: KDPA Affiliation: Jun. 21, 2026 Keep it as is... or even make it monthly !!! They don't need help covering their butts... they cheat and lie enough. NO FREE PASSES for anyone.

Yahoo Mail: Search, Organize, Conquer

Keenan Forbes — Jun 21, 2026
Subject: S7-2026-15 Comment From: Keenan Forbes Affiliation: Jun. 21, 2026 Yes, I worked at a software company for many years and we would always rush orders on a quarterly basis to cook the books. Extending that time frame is insane.
Keenan Forbes

Keith A — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Keith A Affiliation: Jun. 21, 2026 Allowing companies to hide their books for 6 months is going to cause mass fraud and rampant pillaging & plundering of American bank accounts by unscrupulous corporations and CEOs.

Do not change the reporting requirements, NOTHING good can come from it.

Sent from my iPhone

Keith Barrand — Jun 21, 2026
Subject: S7-2026-15 Comment From: Keith Barrand Affiliation: Jun. 21, 2026 There is no legitimate

reason for changing this requirement. Keep the quarterly report period as it is.

Keith Barrand

Keith Berry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Keith Berry Affiliation: Jun. 21, 2026 This is what gives our economic policies based around capitalism a bad name. Corruption at every corner.
Checks and balances work. Why do corporations have to make it easier to deceive their shareholders?

Sent from my iPad

Keith D Johns — Jun 21, 2026
Subject: S7-2026-15 Comment From: Keith D Johns Affiliation: Jun. 21, 2026 Why change a good thing? Staying at quarterly reporting helps keep companies in line with reasonable business practices!

Sent from my iPhone
Keith D Johns

Keith Garrison — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Keith Garrison Affiliation: Jun. 21, 2026 In a world where change happens much more quickly than it did five, six or seven decades ago, frequent reporting is imperative! With computers and digital networks, reporting is less labor intensive than before. So who's to benefit from less frequent reporting?

Sent from Keith’s iPhone

KEITH GRANBY — Jun 21, 2026
Subject: S7-2026-15 Comment From: KEITH GRANBY Affiliation: Jun. 21, 2026 You are there to protect us not them , do not let them off the hook .

Sent from my iPhone

Kelley O'Donoghue — Jun 21, 2026
Subject: S7-2026-15 From: Kelley O'Donoghue Affiliation: Jun. 21, 2026 Kelley Bush, Retired Boeing Director, divorced from a Boeing Vice President. My Ex husband was required to sign quarterly. It’s a good thing because, as I discovered during the divorce discovery process, he had been committing bank fraud and real estate fraud. Do not increase the risk of fraud by reducing the quarterly requirements to sign.

Sent from my iPhone

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kelley.krys — Jun 21, 2026
Subject: Comment on S7-2026-15 From: kelley.krys Affiliation: Jun. 21, 2026 Krys Kelley, Paralegal, NC. Please don't not do this! How much faster has fraud been found on quarterly reports?

Sent from my Galaxy

Kelli Busey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kelli Busey Affiliation: Jun. 21, 2026 I remember when Enron happened. Big companies were fleecing America for everything we were worth. Those regulations saved America. Please do not do away with quarterly reporting. Thank you.

Sent from my iPhone

Kelly — Jun 21, 2026
Subject: S7-2026-15 From: Kelly Affiliation: Jun. 21, 2026 As someone who takes an active interest in following markets based on filings and making sure CEOs and boards are not skimming investors let's just stay with the process which has been in place for many decades.

Transparency and accountability are paramount.

Kelly Baraby — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kelly Baraby Affiliation: Jun. 21, 2026 COrps get enough breaks, keep them honest!

Kelly Clinger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kelly Clinger Affiliation: Jun. 21, 2026 Cut transparency? General Public investors short sighted? NO!

Kelly Hernandez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kelly Hernandez Affiliation: Jun. 21, 2026 No there is so

much unrest in our world now why add more!!!

Kelly Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kelly Jones Affiliation: Jun. 21, 2026 Allowing companies to withhold financial information longer than a quarter provides NOTHING beneficial to the public for whom the SEC was created to protect. It does, however, create time for companies to abuse the system and take further advantage of investors who depend on quarterly reporting to make strategic decisions. The SEC is likely unprepared for the increased amount of fraud that will take place. I believe it will lead to a significant market crash with millions of people selling off.
The small investment accounts of people like me and my husband will not withstand the free fall and we will be left with nothing to retire on.
Companies already have an inside advantage, don't add more opportunity for them to make decisions with our money.

-Kelly Jones

Kelly June — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kelly June Affiliation: Jun. 21, 2026 My name is Kelly Pape. If you disagree with keeping it quarterly, then you do not care about people who are trying to retire. People who want to afford school, people who want to set their family up for success. If you disagree with keeping it quarterly, then you do not care about your neighbors, friends, or family. We need transparency.

Thank you

Kelly Kenworthy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Kenworthy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Returning the the days before ENRON doesn't seem like a good idea despite the fact that this current administration hates check and balances. Keep those tempted to break our laws at least in the position where they have accountability for lying and cheating investors.
Quarterly reporting sounds like the least that we should require. Perhaps think about monthly as it might lead to more transparency and lessen the fraud that takes place in institutions that we collectively are required to extend trust to hold our money.

Kelly Kenworthy

Kelly Lane — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kelly Lane Affiliation: Jun. 21, 2026 Quarterly reporting is vital to protect investors! I absolutely am against cutting quarterly reports and switching to a less frequent reporting schedule.

Kelly Lane, Retired HR Director

Kelly Molaskey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kelly Molaskey Affiliation: Jun. 21, 2026 Don't let corporations hide from their stockholders and the public-keep the requirement for reporting quarterly.

Kelly Molaskey
Des Peres, MO

Sent from my iPhone, please be patient with brevity, misspellings, autocorrections and other shortcomings of tiny keyboards.

Kelly Nitzel — Jun 21, 2026
Subject: S7-2026-15 From: Kelly Nitzel Affiliation: Jun. 21, 2026 Precedence makes sense here for many reasons, corruption being the foremost reason.

A bad CEO/principal/employee can get away with a lot more criminal activities in six months,, while a quarterly reporting period leaves little room for errors or theft before exposire and correction. Quarterly reporting is beat for investors/stockholders and also provides greater knowledge and awareness of company stability and mobility so changes in operations can be timely made to support company and employee growth or remediate losses and avoid bankruptcy. Employees also have a right to know how the company is doing financially, to determine current and future job stability.

It is the responsibility of the SEC to ensure companies are following corporate rules and regulations, to protect investors and employees alike from fraudulent practices that help nothing and may cause economic decline that leads to unemployment.

Changing the status quo simply does not make sense economically or ethically, and would degrade corporate accountability.a great deal. Metaphorically speaking that would be like widening the road that runs along a cliff, leading to increased speeds and fatalistic accidents...leaving that proverbial road narrower forces more care to traverse the terrain, at focused and slower speeds, and fewer mortalities occur. The risk of going off the cliff remains but is less likely to occur so suddenly or at an unrecoverable speed where nobody has time to bail out and survive the impending death crash.

Thank you for your consideration, and have a pleasant day.

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kellyanne patterson — Jun 21, 2026
Subject: S7-2026-15 Comments From: kellyanne patterson Affiliation: Jun. 21, 2026 Do not allow scoundrels. All people need boundaries. Keep Americans safe and the economy safer.

Kellyanne Patterson
Retired teacher, MA Business
Keep business honest (as possible)
Make people accountable

Sent from my iPhone

Kelsey Smith — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kelsey Smith Affiliation: Jun. 21, 2026 To Whom It Concerns,

My name is Kelsey Smith. I live in Illinois, and I work as well as invest to earn money. Transparency in all processes is necessary- why would you want to make reporting less transparent? I'm curious why you're looking to move to a semi-annual reporting schedule instead of a quarterly schedule. Please provide an honest and thorough explanation of your reasoning as well as why quarterly reporting does not support your reasoning.

Thank you.

Best regards,

Kelsey Smith (she/her)
Purdue University B.Sc.

Kelvin Price — Jun 21, 2026
Subject: S7-2026-15 From: Kelvin Price Affiliation: Jun. 21, 2026 Kelvin Price. Trucker. Warrenville, IL. It should matter to everyone. We will never live in a just and equitable society if the systems of power continue to only serve themselves. And it's "little" things like this that help prevent the deeper and deeper entrenchment of monied interests in our political systems. Maybe try doing what you know to be right for once

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Ken Greenlaw — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ken Greenlaw Affiliation: Jun. 21, 2026 Quarterly reporting requirements for publicly traded companies are fundamental to the public's trust. Rescinding it at a time when the public's trust in the federal government is at an all time low is astonishingly tone deaf at best. I already know my retirement is threatened by social security's insolvency. Can I no longer trust in my ability to make informed investment decisions either?

--Ken Greenlaw

Ken Myers — Jun 21, 2026
Subject: S7-2026-15 From: Ken Myers Affiliation: Jun. 21, 2026 Kenneth Myers; Owner: Smart Ass Firearms & Have Guns-Will Travel Firearms Instruction; Fort Gibson OK

Please keep the quarterly reporting!

Sent from my iPhone

Ken Olander — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ken Olander Affiliation: Jun. 21, 2026 This is yet another Republican inspired way to make the elite money makers even more money behind closed doors. Enough is never enough for their greed.

Ken Patrick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ken Patrick Affiliation: Jun. 21, 2026 Ken O, Nevada County. Retired business owner.
Companies have to do quarterly's anyway, so why not publish them as they are a publicly held company. Don't get lazy. Lazy brings on corruption. At least report them to shareholders.
Ken O'Donnell
510-862-4124

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ken rahilly — Jun 21, 2026
Subject: S7-2026-15 Comments From: ken rahilly Affiliation: Jun. 21, 2026 I have worked in finance and if for close to forty years. Software has improved SO much that full financial consolidations and reporting can be achieved in minutes rather than WEEKS. The only reason to reduce the requirements is to enable fraud. It severely reduces data points for detecting revealing fraud. Time frame should be increased to monthly rather than reduced yet

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ken schulter — Jun 21, 2026
Subject: S7-2026-15 Comments From: ken schulter Affiliation: Jun. 21, 2026 If you only receive your personal bank statement semi-annually, would that work for you? It doesn't for me. Same goes for investments. Quarterly is as far as I would go. Semi annually regardless of what the investment is in is a no-go for me. What are you hiding? The world operates on daily changes. Quarterly is maxed out for me! Ken Schulter

Get Outlook for Android

Ken Simonds — Jun 21, 2026

Subject: S7-2026-15 Comments From: Ken Simonds Affiliation: Jun. 21, 2026 I'll just transfer my stocks to precious metals.

Kenda — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kenda Affiliation: Jun. 21, 2026 Quarterly reporting is the standard for publicly held/traded companies . Maintain the standard!
Kenda Kline
Retired accountant

Sent from my iPhone

Kendall Zodrow — Jun 21, 2026
Subject: S7-2026-15 From: Kendall Zodrow Affiliation: Jun. 21, 2026 My name is Kendall Zodrow, and I am from Kansas. Drawing on my experience in political science and retail, I recognize the significance of diligently overseeing company finances in the current unpredictable economic climate. Making strategic investments is essential for upholding financial security, particularly in light of the increasing prevalence of white-collar crime impacting the working population.

Yahoo Mail: Search, Organize, Conquer

Kendra Black Software Engineer — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kendra Black I'm a software engineer and one of the tenets of modern programming culture is sharing early and often. The other people in the team need to know how everyone else is doing so when something goes wrong or someone needs helps, it can be addressed as soon as possible. A company shouldn't be public if it doesn't want to be a team and share early and often.

Kendria Miller — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kendria Miller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do you really want to put yourself in a position to be the administration in charge when this blows up? Transparency is the only tool investors have to invest wisely. Without it , you are ensuring that investors become weary of negative stock changes and are more likely to pull their money than weather a bet that seems risky.

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kenneth lambert — Jun 21, 2026
Subject: S7-2026-15 Comment From: kenneth lambert Affiliation: Jun. 21, 2026 Must be accountable to the people!

KENNETH ROBERTS — Jun 21, 2026
Subject: S7-2026-15 From: KENNETH ROBERTS Affiliation: Jun. 21, 2026 If you can dream it,;it will happen. Why would the SEC not allow this to happen .

.. Kenneth Roberts

Kenny K — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kenny K Affiliation: Jun. 21, 2026 Only bad things are done in the dark shine a light on them.

Get Outlook for Android

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kenstiell — Jun 21, 2026
Subject: S7-2026-15 From: kenstiell Affiliation: Jun. 21, 2026 Preserve integrity and transparency in the financial market place..and maintain the four signatures. We do not want another Enron!!!

Sent from my T-Mobile 5G Device

Kent McMullen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kent McMullen Affiliation: Jun. 21, 2026 If the SEC removes the current quarterly reporting requirement in favor of a biannual report at 6 month intervals, as a small investor with just over $2M in the market, I will withdraw from all participation. The potential for major losses due to a precipitious drop in performance becomes too great and the risk is magnified beyond acceptable parameters. I would anticipate the same reaction by a multitude of small investors and pension fund managers alike.
This potential SEC ruling serves only the large companies seeking less accountability via reduced oversight. It is foolish and a brazen attack upon middle American workers and retirees attempting to build their retirement security.

K. D. McMullen
Abilene, TX

Sent from my iPhone

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keri vosburgh — Jun 21, 2026
Subject: S7-2026-15 Comments From: keri vosburgh Affiliation: Jun. 21, 2026 That's just WRONG! HOW ARE YOU GOING TO SCREW THE PEOPLE THAT INVESTED IN YOUR ****ING COMPANY

Kerri McCall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kerri McCall Affiliation: Jun. 21, 2026 I am a retired Transit employee. My former title was Deputy Supt. I find this tatic to be grossly unfair to the public. Seems to me that it gives companies a great opportunity to hide pertinent information. This is just wrong.

Kerrianne Hanlin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kerrianne Hanlin Affiliation: Jun. 21, 2026 Any change to the current policy willl be detrimental to average investors. It will strengthen an already unfair system. This should not be changed!

Sent from my iPhone

Kerrie Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kerrie Anderson Affiliation: Jun. 21, 2026 Please keep the reporting quarterly. There is too much chance of illegal moving money around when the rules are relaxed.

Peace, Kerrie
Kerrie Anderson
Sent from my iPhone

Kerry Batdorf — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kerry Batdorf More Reporting; not Less frequently than Quarterly.

Kerry Berger — Jun 21, 2026
Subject: S7-2026-15 From: Kerry Berger Affiliation: Jun. 21, 2026 My name is Kerry Berger, I am retired why are we rolling back the SEC ruling that requires quarterly reporting. This law was established due to the numerous fraud CEO cases in the 1980's. It is revolting that we are so terrible at remembering our own flawed History by reinstating the same failed policies under Republican Administrations. This nonsense has to be prohibited. Stop this foolishness.

Regards,
Kerry M.Berger
1772 S Nome Way

Aurora, CO 80012
Tel/Txt: 479-409-6150

Kerry Kearney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kerry Kearney Affiliation: Jun. 21, 2026 Kerry Kearney Retired lawyer I observed that reporting every quarter gave shareholders and investors information they needed

Sent from my iPhone

Kerry Lemox — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kerry Lemox Affiliation: Jun. 21, 2026 Please keep quarterly reports quarterly. This provides transparency, accountability and higher ROI's.

Kerry Lemox MBA TESOL
(405) 978-9136
WeChat: KWL012

Kersi Asare — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kersi Asare Affiliation: Jun. 21, 2026 Quarterly reporting is essential to maintaining the current state of transparency and integrity - if there is any left in capitalism. Do not give corporations another tool to hide their financial misconduct - if they're all legal what do they have to worry about?

K. Kersi Asare

Kevin Anderson — Jun 21, 2026
Subject: S7-2026-15 From: Kevin Anderson Affiliation: Jun. 21, 2026 It is time to stop letting white collar criminals/crimes slip through these stupid cracks

It's really just that simple! 😂🤣

Kevin Bedard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Bedard Affiliation: Jun. 21, 2026 Quarterly reporting keeps things from straying way off course! They are all about the quarterly margins… this accountability should absolutely be part of the package.

Sent from my iPhone

Kevin Bordner — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kevin Bordner Affiliation: Jun. 21, 2026 We have something that's working, don't mess with it when we already know by experience that it didn't work with less than Quarterly reports ! DO NOT CHANGE SOMETHING THAT IS NOT BROKEN !!!

From K.B.:

Kevin brigman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kevin brigman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You people need to not let the government of trump and his rich friends get there way.the government and big corporations breaking the laws and the rules should be put behind bars for life with out parole and pay back the people they stoled to from and to that is your jobs to protect the poor and the middle class.

Kevin Brodie — Jun 21, 2026
Subject: S7-2026-15 From: Kevin Brodie Affiliation: Jun. 21, 2026 To whom it may concern:
Safeguards, like guardrails on a highway, are there for a reason. With the massive amounts of fraud currently taking place around our country, we need to learn from our mistakes well, and instead of loosening rules, we should make absolutely sure that they remain in place. I am fully and irrevocably against loosening reporting structures for the SEC.
Sincerely,
Kevin M. Brodie,
a fed- up American who is tired of people taking the easy way out.

Kevin Castro — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Castro Affiliation: Jun. 21, 2026 Honestly, I'm uncertain as to why, or even how this is a Proposal. The Primary Concern of many is Insider Trading. If this Proposal were Implemented, it would need to be Heavily Regulated to Prevent Abuses.

First, I would suggest at least a 45 Day Freeze if not 60 Days before the End of the 6 Months from Selling Stock Owned by Members of the Board, and the Associates before the Report is Made if Greater than 3 Months.

Honestly, I truly feel as if NOTHING Good could come if this 6 Month Rule. If Insider Trading did Occur, the Losses for the General Public would be Greater than Expected.

In the Process of Losses Occuring & Selling off is taking Place, the Original Value of the Stock is being Met at the Listed Price, and also at an Increased Value than it's Intrinsic Value due to Lacking Evaluation.

The Stock Value is then Further Devalued for the General Public at the Point of the Final Evaluation being made Public, and the Stock Value Reflecting that Evaluation.

I would Suggest a Simpler Solution which is simply a Regulation which just Waives the Fine Associated with Filing Quarterly Earnings Report Late Once every 6 Quarters, or a Year & a Half.

The Winner of the Best Hedge Fund Manager of the Year Award on Two Separate Occasions by the SEC,

Dr. Kevin Castro
***-**-0615

Kevin Coakley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Coakley Affiliation: Jun. 21, 2026 Quarterly visibility is essential to the public. Too much can be hidden in 6 mos.
-
Mary Coakley
Business intelligence
Sent from my iPhone

Kevin Costa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Costa Affiliation: Jun. 21, 2026 I'm a sustainability professional asking to not change the rules. This is not good.

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kevin gestrich — Jun 21, 2026
Subject: S7-2026-15 From: kevin gestrich Affiliation: Jun. 21, 2026 A loss of financial accountability, would spell economic chaos, there is already too much, Now!

Kevin Goliszek — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kevin Goliszek Affiliation: Jun. 21, 2026 Must report quarterly all four quarters period !!!

Sent from my iPhone

Kevin Mason — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kevin Mason Affiliation: Jun. 21, 2026 Keep it like it currently is

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Kevin McColl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin McColl Affiliation: Jun. 21, 2026 Quarterly? … hell!…. it should be monthly..

Kevin Reed — Jun 21, 2026
Subject: S7-2026-15 From: Kevin Reed Affiliation: Jun. 21, 2026 how about keeping the transparency the public deserves

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Kevin Ringold — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Ringold Affiliation: Jun. 21, 2026 Keep it Quarterly.

Kevin P. Ringold

Kevin Shaw — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kevin Shaw Affiliation: Jun. 21, 2026 We need transparency and accountability; quarterly reports are the foundation of integrity and accountability.

Sent from my iPhone

Kiel ONeal — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kiel ONeal Please do not remove the quarterly reporting requirements. We want more info on our holdings not less.

Kim Bailey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kim Bailey Affiliation: Jun. 21, 2026 SEC.... Corporations need to let us know what they are doing with "OUR" money. We invest in them and trust they will be responsible with that investment. To allow a period of time to hide their actions will incentivise fraud and corruption for a publicly traded company. It is bad enough that money controls elections, we can not allow corporations to hide billions in hidden transactions or hide major issues in financial status from investors.

Kim Bailey
18026 North 42nd Street
Phoenix, AZ
85032

(Republican)

Kim Blaha — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Blaha Affiliation: Jun. 21, 2026 We need to take all of our money back and make them earn it. Tired of lies by theses corrupt companies.

Sent from my iPhone

Kim Browning — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Browning Affiliation: Jun. 21, 2026 I am a long time investor - over four decades - and believe reporting quarterly is necessary for investors to have confidence in the corporations they are invested in. Changing the schedule
to every 6 months doesn't benefit investors or the public and will allow bad faith actors to go under the radar of public scrutiny for too long.

Signed,

Kimberly Browning
Program Manager, retired
Ashburn, Virginia

Yahoo Mail: Search, Organize, Conquer

Kim Calomino — Jun 21, 2026
Subject: S7-2026-15 From: Kim Calomino Affiliation: Jun. 21, 2026 We cannot afford to lose yet more accountability. Continue to require quarterly reports.

Kim Calomino
80033
Get Outlook for iOS

Kim Cimini — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Cimini Affiliation: Jun. 21, 2026 Please do NOT allow companies to do this. It is not fair to all investors

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Kim Covello — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kim Covello Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This rule discriminates against all except institutional investors and on that basis alone sheould be denied. Investing requires research and up to date information and knowledge and this rule prevents

this basic requirement.

FLUSH IT FOREVER.

Kim Cullen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kim Cullen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not allow this proposal! Corporations MUST play fair.

Kim Elliott — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kim Elliott Affiliation: Jun. 21, 2026 Keep it Quarterly! Why change something that's working and protecting people?

Kim Elliott

Sent from my iPhone

Kim Gattshall — Jun 21, 2026
Subject: S7-2026-15 From: Kim Gattshall Affiliation: Jun. 21, 2026 Protect investors and learn from recent history. Quarterly reports are necessary to ensure that investors are aware and business are transparent.

Kim Gattshall
Major Brands
913-579-9071
Kim.gattshall@majorbrands.com

Kim Hamilton — Jun 21, 2026
Subject: S7-2026-15 From: Kim Hamilton Affiliation: Jun. 21, 2026 It is tantamount to giving these businesses a blank check to embezzle and pillage accounts from everyone invested. Keep the requirements that they report quarterly. Even now they're more than happy to take a chance on the courts or pardons

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Kim Harmsen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Harmsen Affiliation: Jun. 21, 2026 Kimberly Harmsen Bus Driver Keep Qarterly !!! We need to know what's going on with our money! Not any more money contol and over reach by their dirty hands!!!

Kim Havnen — Jun 21, 2026

Subject: S7-2026-15 From: Kim Havnen Affiliation: Jun. 21, 2026 As an American Born Citizen & Voter, age 70..I have lived through years of the diverse financial decisions and the impact they both have. Do not return to semiannual reporting.
Kim Havnen, former Small Business Owner & Investor, MD. & FL.

Kim Lyles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Lyles Affiliation: Jun. 21, 2026 One more way for the SEC to be corrupt and hide their greedy gains

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Kim Maxwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kim Maxwell Affiliation: Jun. 21, 2026 IT IS ONLY FAIR TO THE CITIZENS

Kim Mills — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kim Mills Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Eliminating quarterly reporting is a huge mistake! Transparency is the most important issue when investing, and, it is the responsibility of the SEC to uphold the transparency and accountability!

Kim Mortensen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kim Mortensen Affiliation: Jun. 21, 2026 SEC commissioners, if you enact this change you'll just go down in history as another Trumpian self serving bunch of corrupt MAGA cultists who brought America down. Quit serving corporations and serve the people you are established to protect.

Kim Mortensen

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kim Pendergast — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kim Pendergast Affiliation: Jun. 21, 2026 Transparency is vital

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Kim Pisarski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Pisarski Affiliation: Jun. 21, 2026 Makes them more likely cheat on their taxes, and run scams on investors. Sounds like a traitor Trump scam!

Yahoo Mail: Search, Organize, Conquer

Kim Ponder — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kim Ponder Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: In today's economy investors need more transparency, not less. Please keep quarterly reports in place. Businesses run on operations for the quarters. Switching to buy annual reports would reduce transparency and be unaligned with standard business practices.

Kim Thiehoff — Jun 21, 2026
Subject: S7-2026-15 From: Kim Thiehoff Affiliation: Jun. 21, 2026 My name is Kim Thiehoff. I'm retired from accounting after working various positions over 45 years.

People who work in the common areas of daily accounting check and recheck their work, to be accurate and to convey truthful, honest information. To have that hard work taken and have the numbers twisted and changed to reflect lies is a slap in the face.

We all know the old saying about what runs down hill. Yet, when that stuff hits the fan, the people at the bottom, doing their best, can lose everything because those at the top find it easy to point fingers at those covered in the mess that they (those at the top) made themselves.
Even after having to sign four times a year that the information is accurate, some are foolish enough to go ahead and lie and twist the truth. My family was a victim of that kind of person.

My husband and I worked for the same company and both ended up losing our jobs. We lost our home, one car, two motorcycles, our savings and various other possessions. My husband was never the same after this fiasco. Though this particular company was privately owned, these type of people have such hubris and often persist in their delusional behavior to fool as many as possible.

This owner continued lying and deceiving everyone, including submitting IRS filings that were false, co-mingling funds between businesses, lying to vendors and customers and having material delivered literally up until the actual day the businesses were physically padlocked shut by federal agents.

Those type of people are dangerous. Don't make it easier for the ones who have public companies to lie and twist truth by taking away half of their opportunity to do the right thing.

Keep the SEC reporting quarterly.

Thank you for your time.

Kim Tucker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kim Tucker Affiliation: Jun. 21, 2026 Why are companies able to have different rules then then rest of us?
This creates an unjust social frabic and further escalation of lawless companies buying and selling of the 99%.
Take examples from countries that do better and choose to be better so we can all rise up and make our country positive and productive again.
You can asks President Obama or Michelle for advice.

Kimberly Brysky — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kimberly Brysky Affiliation: Jun. 21, 2026 Kimberly Brysky, concerned citizen who doesn't believe in regressing laws and think publicly traded companies should be kept to standards in reporting.

Kimberly Campbell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kimberly Campbell Affiliation: Jun. 21, 2026 Americans already have a healthy distrust of large corporations. The reporting needs to be kept on a quarterly schedule so that they can be kept accountable.

Kimberly Goodman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Goodman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I want a tablet because I do not have one and I would love a tablet for free please and thank you.

Kimberly Jolly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kimberly Jolly Affiliation: Jun. 21, 2026 My name is Kim I am a wife a mother a sister a housekeeper a laundromaid a maid a gardener a lawyer a doctor an advocate an animal Advocate a human Advocate I'm sure I could name off about 20 other things as my job title and this matters to me because I think the selfishness and the greed and the pure Insanity that has rocked this world needs to come to an end. I don't know who gave you people all the rights to decide Our Lives but whoever it was doesn't matter to me at all so get off your high horses and let people live.

Kimberly Keber — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kimberly Keber I oppose the proposed reversion to semi-annual reporting by companies and support the maintenance of quarterly reporting. As an investor of 42 years, I believe much of my success in securing my family's financial footing and our retirement is due to having the quarterly information necessary to make decisions. Further, quarterly reporting holds companies accountable to address problems more quickly, thus preserving investor confidence and returns. Similarly, it provides the retail investor timely information from which critical decisions can be made. Quarterly reporting has also proven to keep more liquidity in the market than semi-annual reporting, which is good for both investors and business. The only entities that benefit

from a reduction in transparency are insider or institutional traders, an poorly-performing companies - the SEC should make market accessibility and knowledge favorable for all, not just for a few, and should most-certainly favor the consumer rather than companies or banks. Not only is the proposal an affront to the very purpose of the SEC, it will be another hit to the middle class, hindering one of its greatest resources to build financial security. Keep financial reporting requirements to quarterly. Thank you, Kimberly Keber

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Kimberly Kidd — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kimberly Kidd Affiliation: Jun. 21, 2026 The only people that need to go dark and hide from ANY reports are LIARS AND THIEVES!

Kimberly Martin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kimberly Martin Affiliation: Jun. 21, 2026 I am requesting that we retain the transparency of quarterly reporting

Sent from my iPhone

Kimberly Martin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kimberly Martin Affiliation: Jun. 21, 2026 PLEASE, quarterly reporting must continue!

Kimberly Parmelee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kimberly Parmelee Affiliation: Jun. 21, 2026 We need this information for smart investing. We can't be guessing how they're doing for 6 months.

Kimberly Shaw — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kimberly Shaw Affiliation: Jun. 21, 2026 Transparency and accountability are crucial. The SEC must keep reporting quarterly.

Kimberly Shaw, Retiree

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kimberly simonetti — Jun 21, 2026
Subject: S7-2026-15 Comments From: kimberly simonetti Affiliation: Jun. 21, 2026 Quarterly reports is a must for society as a whole. It lets everyday working people have a better understanding of how companies are preforming.
Kimberly Simonetti
Retired business owner

Sent from my iPad

Kimberly Walk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kimberly Walk Affiliation: Jun. 21, 2026 Why is this happening - other than just for “no accountability sake”. People rely on the reporting. Thanking you in advance to keeping it quarterly!

Sent from my iPhone - Please excuse any typos or brevity.

Kimble McSweeney sfviscount@aol.com — Jun 21, 2026
Subject: S7-2026-15 From: Kimble McSweeney sfviscount@aol.com Affiliation: Jun. 21, 2026 Keep these reports on a quarterly basis!! Let’s not make easier for trump and his friends!! He’s destroyed enough!!

Sent from my iPad

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kimmcclendon — Jun 21, 2026
Subject: S7-2026-15 Comment From: kimmcclendon Affiliation: Jun. 21, 2026 This is the most corrupt suggestion I have heard since the Pentagon papers. The biggest potential barrier to hard working americans investing their hard-earned money towards their future. How could this be suggested at all. SO CURRUPT.

Kimberly McClendon

Sent from my Galaxy

King Dinosaur — Jun 21, 2026
Subject: S7-2026-15 Comment From: King Dinosaur Affiliation: Jun. 21, 2026 I think thisis better for companies NOT for banks. A quarterly reporting schedule drives production quakity into the ground and CEO's being under the constant pressure of Wall Street can hamper quality; read aboutthe reasons Michael DELL took his company back. The market is skewd with algos conducting trade positions. COMPANIES SAVE TAXES WITH LESS REPORTING. The Banks are the entities requiring MORE oversight. The thieves and criminals are on Wall Street.. front running deals, holding depositors funds to cover trade positions, inaccurate balance sheets, false reporting, racqueteering and a crimes list as long as my arm. Mandatory arbitration must be revoked with criminal law replacing it JP Morgan is a criminal organization. Debanking those who challenge their practices and creating such a corrupt legal department that seals every case, bribes every judge with no thought of signing off on fines reaching one billion dollars of shareholder reurns. Then there is BNY MELLON .. our Treasury bank mirrirs JP MORGAN. in summary its the big banks that need to be broken apart,Glass Seagal put back in place and Wall Street tamed to respect the investors.

King Masterlord — Jun 21, 2026
Subject: S7-2026-15 Comments From: King Masterlord Affiliation: Jun. 21, 2026 Stop catering to these psychopaths, they had their turn in charge and they couldn't have dropped the ball harder. They're not in charge, we are. Money doesn't matter, morals do. Get some.

Kirk K Billingsley — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kirk K Billingsley Too many of us who saved and invested our entire lives will be the ones that suffer. Why break something that is not broken. Stop this insanity.

Kirk Randle — Jun 21, 2026
Subject: S7-2026-15 From: Kirk Randle Affiliation: Jun. 21, 2026 Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake. Relieving Officers from oversight injures shareholders.

Kirk Randle MBA TCU ‘82. Retired.

Kirsten Dixon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kirsten Dixon Affiliation: Jun. 21, 2026 Kirsten E. Dixon, higher education admissions. It matters to me because I am nearing retirement and need current information on investments so I can support myself in the years to come. Transparency is necessary for investors, not only for executives who may or may not make the best decisions for all over themselves.

Kirsten Ledford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kirsten Ledford Affiliation: Jun. 21, 2026 These companies already don't pay their fair share of taxes. I want more transparency, not less. Maintain the quarterly rule.

Kirsten Pruzek — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kirsten Pruzek Affiliation: Jun. 21, 2026 Kirsten Pruzek Project Mgr

Quarterly Reporting from the SEC is imperative and should be required by law.
Transparency and accountability are essential to keeping businesses and organizations ethical.

Kirsten E. Pruzek

Kirsten Scheller — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Kirsten Scheller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I think that the SEC knows why this is bad for investors. We have a right for transparency with the dollars that we invest in a company. I think it is a basic ask as we invest means that we believe in said company. They need to show us why our dollars are working for us as an investment.
Kirsten Scheller

Kirstie Troup — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kirstie Troup Affiliation: Jun. 21, 2026 Kirstie S. Troup, Self employed. This is outrageous that you would even consider changing the reporting window from quarterly to Semi-annual. This only benefits those who are trying to hide something & hurts the employees as well as those trying to earn an honest lives. Please keep the quarterly reporting!!!

Kitt Hawkins — Jun 21, 2026
Subject: S7-2026-15 From: Kitt Hawkins Affiliation: Jun. 21, 2026 Corporations need more oversight and accountability, not less. Our federal government has become a corrupt enterprise incapable of protecting its citizens.

Sent from my iPhone

Kitti Smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kitti Smith Affiliation: Jun. 21, 2026 PLEASE CONSIDER THESE REASONS:
1- Quarterly reporting is essential for consumer vigilance given its highly REASONABLE TIMEFRAME.

2- Quarterly reporting allows one to be totally engaged with the market's gyrations in a timely manner for personal adjustments.

3- Quarterly reporting provides essential market feedback!

4- Quarterly reporting should NOT be lengthened or changed in anyway whatsoever.

5- In the South we say, « If it ain't broke don't fix it! »
This sums it up as a VERY savvy response for the situation at hand…. DON'T CHANGE IT!

Thank You.
H K Smith

Sent from my iPhone

Kitti Smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kitti Smith Affiliation: Jun. 21, 2026 Quarterly reporting contributes and maintains consumer vigilance. It allows one to be totally engaged with the market

variations. Quarterly reporting provides essential market feedback! It should NOT be changed in anyway whatsoever.

Sent from my iPhone

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kiwiak — Jun 21, 2026
Subject: S7-2026-15 Comments From: kiwiak Affiliation: Jun. 21, 2026 When the evidence already exists it makes no sense to relax it.
It was changed due to corruption. Not to appease one particular group. But to reign them in!

Brian Kemp

Sent from my Galaxy

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kjones2839 — Jun 21, 2026
Subject: S7-2026-15 Comments From: kjones2839 Affiliation: Jun. 21, 2026 Why should we be kept in the dark for an additional 3 months while insiders can sell their stock and manipulate the market. I have extensive holdings and I deserve the right to be kept up to date on them.

Kristine Jones
Retired Aerospace Accountant

Sent from my iPad

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kjvansic — Jun 21, 2026
Subject: Comment on S7-2026-15 From: kjvansic Affiliation: Jun. 21, 2026 There's only one reason to report less often now. It's because there's a downturn the administration wants to hide for just one more quarter. So King Don can hide the crash from the American people for one more quarter and push back the correction. You can drive so close to the cliff before you turn the wheel and this puts the blindfold on.

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klove — Jun 21, 2026
Subject: Comment on S7-2026-15 From: klove Affiliation: Jun. 21, 2026 Retired and want quarterly reporting. Why am in in the market if I don’t know what's going on. Twice a year is not enough.

Kent Love
Percussion
704 258 0010
Klove@carolina.rr.com

Kodi Coates — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kodi Coates Affiliation: Jun. 21, 2026 Hello. Keeping the SEC quartly allows me to keep up with my investments. Please leave it as such. Thank you.

Koldinger Family Account — Jun 21, 2026
Subject: S7-2026-15 Comment From: Koldinger Family Account Affiliation: Jun. 21, 2026 I am a private citizen who has carefully saved money and invested it in the stock market with the understanding that companies have good quarters and bad, but that I can find out in a timely manner how things are going for each of the companies I'm invested in. Waiting six months to find out that information will make it impossible for me to make timely, informed choices about what stocks to buy or sell. I do this all on my own. I don't have enough money to hire a financial advisor. I just want to save enough and earn enough to retire. Please keep requiring quarterly reports.

Konrad Schreier Newport Pacific, Inc. — Jun 21, 2026
Subject: File No. S7-2026-15 From: Konrad Schreier I have over 40 years of experience in commercial banking and currently work as a CFO. Permitting publicly traded companies to reduce their reporting intervals will inevitably lead to higher risk shifting to investors who will not be able to judge the performance of their investments for extended periods and create higher exposure to earnings surprises that translate into larger volatility. Through work as a trustee I have first hand experience with alternative investments which are less regulated and are not subject to the same levels of financial transparency applicable to public companies. That opens the door for deliberate obfuscation of their financial information that can often leave investors effectively unable to value their assets and heightened loss exposure. The SEC should not reduce the required levels of financial disclosure for public companies or it can expect the same kind of behavior.

Korina Feaster — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Korina Feaster Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This just encourages fraud in reporting. I'm a CPA and have worked at publicly traded companies for 35 years. Do not do this! thank you, Korina

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Kowit Isaranucheep Motley Fool Community — Jun 21, 2026
Subject: File No. S7-2026-15 From: Kowit Isaranucheep Keep CEO busy all the time

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Kris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kris Affiliation: Jun. 21, 2026 KEEP the quarterly reporting!

Kris Petersen-Gauthier, Investor

Sent from my iPhone

Kris Dee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kris Dee Affiliation: Jun. 21, 2026 Keep our numbers sound and quarterly. Anything else just sounds like slouching off. Please keep our numbers correct, said we the people.

Thanks,
Kris Hall

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kris krause — Jun 21, 2026
Subject: S7-2026-15 From: kris krause Affiliation: Jun. 21, 2026 KrisKrause retired industrial electrician, WestEdmeston N.Y. I look at my retirement fund almost weekly for anything out of place. There is zero reasons to change what is apparently working . And as far as I am concerned when it comes to CEO's and fraud the keys should be thrown away when it comes to them lying or distorti g the truth about OUR money. Prison time is the only deterrent to keep them honest!

Kris Lichtscheidl — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kris Lichtscheidl Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is important to me to have the ability to review information on the companies I have invested in on a quarterly basis in order to make informed decisions about my investments. There is simply too much fluctuation to go longer than quarterly with updates.

thank you for listening.

Kris Lichtscheidl

Kristal Bonelli — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kristal Bonelli Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You should be VERY ashamed to even think about hoodwinking investors by trying to decrease the disclosure timeframes to more than quarterly. Even my church relies on quarterly information to

know how our investments are doing. Repent. Either do your job for the people of the USA or quit. No excuses. No greasing the wheels of the rich criminals. What, you want another collapsing of the economy? Of course you do. I will pray against you and this shiesty travesty. Is this unique enough for you? FYI, I prefer to just sign my name to professionally written forms. I can't imagine why you would want emotionally charged responses. I trust mine is tame comp
Kristal Bonelli

Kristen Caldwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kristen Caldwell Affiliation: Jun. 21, 2026 The American public deserves transparency and honesty from our organizations and government. This should not happen and their reporting needs to stay as is. Public trust is foundational to our economy and society.

In pursuit of seva,
Kristen Caldwell, LPC, SEP

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kristen hudson — Jun 21, 2026
Subject: S7-2026-15 Comments From: kristen hudson Affiliation: Jun. 21, 2026 This is a bad idea for the common investor. Please don't allow this change. Y'all already seem like you just work for billionaires and corporations. Don't prove it like this. People deserve quarterly reports.

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kristen parker — Jun 21, 2026
Subject: Public input on S7-2026-15 From: kristen parker Affiliation: Jun. 21, 2026 Pls continue to hold companies that are reporting their earnings quarterly, to remain compliant and to do so in a responsible manner. They have an inherent obligation to protect the dynamics
of oversight and information for it's share/stock holders. Please vote No on twice yearly reporting!
Kristen Parker

Yahoo Mail: Search, Organize, Conquer

Kristene Popores — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kristene Popores Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Three letters shouldn't be necessary..
I don't and will probably never have a portfolio.
Aren't entities such as this designed to help and protect the people who depend upon the bigger entity?
When we went to work or on date we left our children with people we trusted. There was no question that they were looking out for our children's safety FIRST.
They, such as the HUMANS running the SEC, understood the"ins and outs" of the situation/house/toys/safety etc!!
It is sodisenchanting and disgusting that we have to ask you to please do the right thing! Like, please don't hurt our children while IN YOUR CARE!!??!! And you only need to send me notes about them every 3 days vs 3 hours.

Your kids in college. Just review finances twice a year. Send thousands? No matter what. I don't know as not been in that situation. You get the points I hope. Yet sadly I hear, "not that it matters.... The HUMANS of this organization make more money than most of the people depending on your INTEGRITY and most of all EMPATHY!!
WHAT IF it were Your money and in regular funds your future depend upon. The only way you can one day actually go out to eat one of twice a week. Take ANNUAL vacation. Actually volunteer small not Gala Events.
PLEASE embrace the golden rule.
Hopefully this helped someone in some way. The ripple effect could affect Your kids one day.
Sincerely

Kristi — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kristi Affiliation: Jun. 21, 2026 I think it needs to stay quarterly. I also think that anyone who has benefited from insider knowledge should lose their money and go to prison. They know who they are.

Kristie Hawkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kristie Hawkins Affiliation: Jun. 21, 2026 Quarterly is the way to go.

Kristie

Kristin Beals — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kristin Beals Affiliation: Jun. 21, 2026 My name is Kristin Beals. I work as a Technical Customer Support Advisor. I am eagerly awaiting retirement in hopefully less than two years time. I've spent my entire career bolstering my investment funds and the idea that lack of information regarding those funds could screw up my retiring when I want to scares the heck out of me. A minor savings to benefit some corporate muckety-mucks is NOT worth this change.

Please leave the reporting as it is.

Thank you,
Kristin
Marietta, GA

Sent from my iPhone

Kristin Chapman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kristin Chapman Affiliation: Jun. 21, 2026 Transparency is key to trust. If you cannot trust businesses to be honest why give them your hard earned money? The days of blind faith are over. Thank the government for that. Keep it transparent so that we know we are not being taken advantage of.

Kristin Russell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Russell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports should never cease. It is elemental to us as investors to make educated decisions on investing and managing our portfolios. This change would benefit companies and cause investors to be unaware of business performance. Do not make this change.

Kristin & John Russell

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kristina kahl — Jun 21, 2026
Subject: S7-2026-15 Comments From: kristina kahl Affiliation: Jun. 21, 2026 SEC,

Please keep company financing quarterly. Transparency matters.
Thank you,
Dr. Kristina Kahl

Kristine Schilling — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kristine Schilling Affiliation: Jun. 21, 2026 Absolutely not! Corporations and thier investors rake in enough profit. Transparency should be kept as strong as possible.

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ksbgreen — Jun 21, 2026
Subject: S7-2026-15 Comment From: ksbgreen Affiliation: Jun. 21, 2026 Another way companies can steal from investors mostly small ones.

Sent from my Galaxy

Kt Lucciola — Jun 21, 2026
Subject: S7-2026-15 Comments From: Kt Lucciola Affiliation: Jun. 21, 2026 Keep it quit cow telling to billionaires and millionaires and help the lower and middle class individuals break out a decent living

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kubi123 — Jun 21, 2026
Subject: S7-2026-15 Comment From: kubi123 Affiliation: Jun. 21, 2026 Quarterly reporting keeps companies somewhat honest. If they only need to report every 6 months,insider trading will skyrocket. Whose idea was this? I want a name.

Kurt Ewald — Jun 21, 2026
Subject: S7-2026-15 Comment From: Kurt Ewald Affiliation: Jun. 21, 2026 Keep the reports quarterly. Even better make them monthly.

Yahoo Mail: Search, Organize, Conquer

Kurt Krueger — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Kurt Krueger Affiliation: Jun. 21, 2026 Kurt Krueger. Retired GE executive. Now living in California. Quarterly reporting has worked well for decades in keeping publicly held companies reasonably open and transparent in their financial practices and results. Switching to semi-annual reporting is simply too long a period between reports to maintain adequate transparency and oversight. Monthly reporting would be overly burdensome, but quarterly reporting is not. I strongly oppose any change to semi-annual reporting.

L Taitson — Jun 21, 2026
Subject: S7-2026-15 From: L Taitson Affiliation: Jun. 21, 2026 Quarterly reporting helps the retail investor, as the regular updates allow for reliable assessments of a company's financial health.

Get Outlook for Android

L.Minerva Vargas — Jun 21, 2026
Subject: S7-2026-15 Comment From: L.Minerva Vargas Affiliation: Jun. 21, 2026 Considering the constant “deregulation” in this administration, we definitely need more not less oversight. SEC must continue quarterly reporting!

Sent from my iPhone

Lacunya Daughtrey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lacunya Daughtrey Affiliation: Jun. 21, 2026 Large companies have long profited on legislation that allows them to lie to line their own pockets. Allowing them to conceal the truth about their companies's well-being leaves the stock holders in limbo. We cannot trust what we do not know. This affects retirements, college savings, and preparing for families futures.

Lady About Town — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lady About Town Affiliation: Jun. 21, 2026 Enough corporate greed.!! Keep the reports quarterly.!

LaGail Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: LaGail Brown Affiliation: Jun. 21, 2026 LaGail Brown, retired IBMer and my investments are needed as soc-sec is in danger.
I think every 3 months is still too short, but definitely not longer than
quarterly

Laird Williamson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laird Williamson Affiliation: Jun. 21, 2026 Monthly disclosures!!

Lake Sirmon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lake Sirmon Affiliation: Jun. 21, 2026 We need quarterly reporting to keep those in charge of our money accountable.

Yahoo Mail: Search, Organize, Conquer

Lake Thunderbird — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lake Thunderbird Affiliation: Jun. 21, 2026 Yes keep the quarterly reports as its too late to correct things if you let things go until midway or beyond!!!

Lana Kremer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lana Kremer Affiliation: Jun. 21, 2026 Yearly reviews hides the truth. Quarterly is much smarter! Please don't be stupid!! I would start investigating whoever came up with this ridiculous idea.

Yahoo Mail: Search, Organize, Conquer

Lance — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lance Affiliation: Jun. 21, 2026 don't allow the fraud to fester for six months. NO good can come of it.

Lance Caudle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lance Caudle Affiliation: Jun. 21, 2026 To whom it may

concern,

For all of us, novice investors, we need to know what’s going on. We make adjustments just like everybody else does. The rule is in place currently, for a reason. You’re just gonna hurt people. Companies are gonna do what Enron did. For you to actually consider this to be acceptable is extremely disappointing. I thought that you commission was about fairness and system protection. I am a novice investor. I’m doing well enough and make changes as needed. My investments are going to offset Social Security. Please don’t let corporations get this advantage over the population. I am a big proponent or big corporations. I have benefited from their success all my life. They are run by humans, and everyone understands the inherent flaws. Please don’t adjust the rule.

Thank you,
Michall Lance Caudle

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lane.dae — Jun 21, 2026
Subject: S7-2026-15 Comment From: lane.dae Affiliation: Jun. 21, 2026 If I'm investing in a company they are accountable to me and twice a year is NOT okay. I need to know what's going on with my investments because I have the right to make informed decisions. Keep it Quarterly!

Annette Lane

Sent from my Galaxy

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lanpegham — Jun 21, 2026
Subject: S7-2026-15 Comments From: lanpegham Affiliation: Jun. 21, 2026 This would be a sellout to the people you serve

Sent from my Galaxy

Laquita Harvey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laquita Harvey Affiliation: Jun. 21, 2026 I be glad when God show up and show out, I know all sins are punishable and at this point, When he does what he does, don’t commit suicide, because you’ll just meet the grand reaper sooner than later, The power you may have now, repentance will be too late.. you can’t take the money nor the power or earthly procession. I definitely waiting on the last and final.

Sent from my iPhone

Lar — Jun 21, 2026
Subject: S7-2026-15 From: Lar Affiliation: Jun. 21, 2026 Make them adhere to the agreement . They have to adhere to the rules . They made a career of not obeying rules . We're doing it for them . Tough love .

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lara davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: lara davis Affiliation: Jun. 21, 2026 Everyone should be subject to quarterly reporting. Small businesses can be subject to monthly reporting even if all of their financial gains are seasonable and low enough to be considered poor. This could be argued to be an excess of reporting. Clearly the clarity has advantages. Monthly reporting helps keep stress levels down when an abundance of information is being conveyed.
Clearly reporting should go that direction with more reporting being the better option even if it seems like more than necessary for transparency. If less reporting becomes the norm, even after other countries have clearly demonstrated negative reality of that method, then the grave mistakes of others we have failed to learn from.
Get a grip, literally corruption and dishonesty are the only advantages of this rupturing proposal. Don’t approve.

Sent from my iPhone

Lara Whitten — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lara Whitten Affiliation: Jun. 21, 2026 Lara Whitten LaraWhitten.com Don't let it drop. Trace dba's to all those escort services etc. This is a huge component of the shift from Hollywood to Silicon Valley in the media economy. Let
the shift take place and do what you should do, the right thing, instead of less reporting.

Yahoo Mail: Search, Organize, Conquer

Larissa Uredi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Larissa Uredi Affiliation: Jun. 21, 2026 The idea that the SEC wants to hide key information from the public in the interest of "cost savings" is insane. We deserve to know where our money is going, what the risks are and what the actual data says.

The retail stock market is meant to allow everyday people a chance at the wealth of this nation -

which seems exactly why the SEC suddenly wants to make it harder to benefit from.

I work with non-profits and they rely on that quarterly information to understand the economic landscape. I rely on that information to make sure I'm preparing for my future and to ensure my elderly parents have the appropriate investment strategy for their long term planning.

Lark Mathis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lark Mathis Affiliation: Jun. 21, 2026 Quarterly reporting allows us to keep a vigilant eye on our investments.

Lark Pinsker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lark Pinsker Affiliation: Jun. 21, 2026 Wall Street is NOT the pulse of the people. Companies need to be accountable every quarter to investors so they know what's happening with their investments. The SEC is the only watchdog over corruption and quarterly reporting helps them keep an eye on the bad actors. L. Pinsker, retired educator.

Lark

"We are the universe made manifest, trying to figure itself out."____Delenn, Babylon 5 series

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Larry — Jun 21, 2026
Subject: S7-2026-15 From: Larry Affiliation: Jun. 21, 2026 I'm a retired man and depend on the income my investments provide. Without a quarterly report I will have a harder time finding out how my investments are going to remain safe to keep. Please let me continue to have faith in the SEC protecting the small investor.

Larry Flores

Larry Burns — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Larry Burns Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is a disaster waiting to happen! Stop this!

Larry Coscia — Jun 21, 2026
Subject: S7-2026-15 From: Larry Coscia Affiliation: Jun. 21, 2026 Larry Coscia, My job title is Retired, reside in N.C. It matters to me because I absolutely abhore being hoodwinked. Let's keep the rule the way it is, it works well enough-as soft as it is nowadays-another couple steps taken to avoid hoodwinking can't be bad.

Larry Denning — Jun 21, 2026
Subject: S7-2026-15 Comment From: Larry Denning Affiliation: Jun. 21, 2026 Do not hide

Larry J. Denning
Weatherford, Texas

Larry Goldstein — Jun 21, 2026
Subject: S7-2026-15 Comment From: Larry Goldstein Affiliation: Jun. 21, 2026 I strongly oppose any effort to reduce accountability with routine quarterly financial reporting. It is the only way to force company leaders to pay close attention to their financial controls and the accuracy of their reporting.

My prior company fell victim to an unscrupulous CEO and only came out the other side whole through the miraculous work of new leadership and virtually the entire staff. It's not worth the risk. Sarbannes-Oxley came to be for good reason. Let's not forget those lessons.

Cheers,

Larry
Larry Goldstein
Retired, Senior Vice President Measurement Standards Compliance
Comscore, Inc.
m: 314.402.1431
h: 314.878.4848

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larry gooch — Jun 21, 2026
Subject: S7-2026-15 Comments From: larry gooch Affiliation: Jun. 21, 2026 There is no legitimate reason for this. If it ain’t broke don’t fix it!

Sent from my iPad

Larry Hyatt — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Larry Hyatt Affiliation: Jun. 21, 2026 Don't cut these companies any slack. They don't need your help when it comes to obfuscation. They work really hard at it already. Don't slow the progress we can make. Our economy can't stand that.

Yahoo Mail: Search, Organize, Conquer

Larry S. — Jun 21, 2026
Subject: S7-2026-15 From: Larry S. Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Truth matters!

Sent from my Galaxy

LARRY SCHNEIDER — Jun 21, 2026
Subject: Comment on S7-2026-15 From: LARRY SCHNEIDER Affiliation: Jun. 21, 2026 I strongly oppose going to anything less than quarterly reporting. Transparency improves our economy. History clearly shows this. As a retired person, I'm able to stay off of State support benefits because of my investments. It is literally how I fund my living expenses and retain my ability to consume products, travel, and support the arts.

Jan Schneider
Retired Risk Management and Commercial Insurance Agent
San Francisco Bay Area

Sent from my iPhone

Larry Shaw — Jun 21, 2026
Subject: S7-2026-15 From: Larry Shaw Affiliation: Jun. 21, 2026 The tiny amount of effort it takes for an honest CEO and CFO to sign to the accuracy of the financial statements is such that even asking to rescind them is suspicious. Do not make this change.

L. Thomas Shaw

420 Pearl Street
Malden MA 02148

Larry Wash — Jun 21, 2026
Subject: S7-2026-15 From: Larry Wash Affiliation: Jun. 21, 2026 TWICE a quarter seems to be

NECESSARY !

LaSandra McGhee — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: LaSandra McGhee Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The public deserves current and up to date information on its investments. Thank you for keeping us informed.

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lasparky11 — Jun 21, 2026
Subject: S7-2026-15 Comments From: lasparky11 Affiliation: Jun. 21, 2026 As an investor I NEED to know how my investment are doing every 1/4. This is a bad idea!

Sent from my Galaxy

Latifa Ruth Agius — Jun 21, 2026
Subject: S7-2026-15 Comments From: Latifa Ruth Agius Affiliation: Jun. 21, 2026 You have sold your souls for greed& sick power. You too will die& can’t take anything with you. Look at your sick selves.

Sent from my iPhone

Latresha — Jun 21, 2026
Subject: S7-2026-15 Comment From: Latresha Affiliation: Jun. 21, 2026 We require quarterly reporting to ensure transparency and accountability in our financial performance. With a background in Finance and Accounting, I understand the importance of regular reviews to keep businesses honest and help stakeholders make informed decisions. Quarterly reporting allows for better understanding of performance and timely identification of any issues that may arise. It is crucial to maintain this process on a quarterly basis, as waiting six months can be too late to address any potential issues.

Latresha Jackson

Yahoo Mail: Search, Organize, Conquer

Laura Angel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Laura Angel Affiliation: Jun. 21, 2026 L.A. Angel, Retired - previously self employed, Nevada.

Timely, quarterly reporting allows me to manage my investments in real time without having to delve into each security that my funds are in to determine the best course of action to keep my income stable. A large drop a such as 32% would severly impact not only my source of income but the small inheritance I've invested for my grandchildren.

I urge you to keep it at quarterly reporting.

Laura Atkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laura Atkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Investors need to have access to any information that could impact their investments and decision-making. This would give an unfair advantage to those with inside information.

Laura Buskirk — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Buskirk Affiliation: Jun. 21, 2026 Laura Buskirk Employed.
If my money is being invested then I should have timely information not 6 months old. If they do this then I will pull my money out of the stock market. I cant afford to risk investing where there is less transparency. There are other ways to invest.

Laura Caffentzis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Caffentzis Affiliation: Jun. 21, 2026 As a retired person, I keep careful watch on my investments. Quarterly reports are critical to my portfolio.

Laura

Laura Crawford — Jun 21, 2026
Subject: S7-2026-15 From: Laura Crawford Affiliation: Jun. 21, 2026 Laura Crawford, RN, Michigan, These were moved to quarterly for a reason. Let's not turn back the hands of time and allow for easier corruption. This only protects criminals, not the people.

Sent from my iPhone

Laura Deschambeault — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Deschambeault Affiliation: Jun. 21, 2026 Keep the

reporting quarterly! Transparency matters!

Sent from my iPhone

Laura Foukal — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Foukal Affiliation: Jun. 21, 2026 To whom it may concern,

I strongly oppose this proposition. I rely on quarterly reports to make smart investment decisions. The long gaps in this law would create unfair advantages for corporate insiders and would frustrate the very mandate of the SEC: to protect individual investors. I absolutely oppose this new proposal and encourage our lawmakers to reject it in order to protect the American investing public.

Sincerely,
Laura Foukal

Laura Kilty — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laura Kilty Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep public companies accountable by requiring quarterly reporting to allow it's investors to be informed about the company's performance in a timely manner.

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laura kimble — Jun 21, 2026
Subject: S7-2026-15 Comment From: laura kimble Affiliation: Jun. 21, 2026 I think reporting should be done more frequently. Every 45 days or so. This was companies can't hide any financial shenanigans. The thought of losing half my retirement because a company went
under without having to report it gives me nightmares.

Yahoo Mail: Search, Organize, Conquer

Laura Lampe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Lampe Affiliation: Jun. 21, 2026 Keep quarterly reports

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Laura Lee Hansen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laura Lee Hansen Affiliation: Jun. 21, 2026 Please keep it Quarterly. Everyone is entitled to privacy, like SpaceX was, until they hold the IPO. At that point transparency is required because you have chosen to take the money of investors. Your mom and pop shops, your mailmen, your teachers, your road crew, your plumber, your teachers...people that don't make enough or have enough to handle extra losses. I personally make very little as a customer service rep. My Social Security is already threatened. I cannot take my stocks being more

risky they already are. We are all depending on the companies we bought into to handle our money/ AKA investment with respect and integrity. Quarterly transparency is not too much to ask.

Thank you,

Laura Hansen
Sr CSR

Get Outlook for Android

Laura Loven — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laura Loven Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly statements are crucial for informed investing. Without it pensions and small investors will be stymied.

Laura Maxwell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laura Maxwell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a retired teacher, my livelihood depends on my investments. Any lack of transparency in my investment properties puts my financial security at risk, while corporate insiders continue to benefit. Support the little guys! Keep requiring quarterly disclosures.
Sincerely,
Laura Maxwell
Providence, RI

Laura Parker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laura Parker Affiliation: Jun. 21, 2026 I am a retired educator. I depend on my investments. Do not change the quarterly reporting. Laura Parker

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Laura Parker — Jun 21, 2026
Subject: File No. S7-2026-15 From: Laura Parker I ama retired educator. I depend on my investments. Please do not change the reporting quarterly. It is helpful. Laura Parker

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Laura Speer — Jun 21, 2026
Subject: S7-2026-15 From: Laura Speer Affiliation: Jun. 21, 2026 MY husband and I worked and saved for retirement. During the Enron mess we thought we would lose everything we had worked for. Keeping the reporting quarterly - keep corporations responsible to their investors ……This is wrong.

Laura Speer, retired librarian, Arkansas, retirement savings

Sent from my iPhone

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laura thomas — Jun 21, 2026
Subject: S7-2026-15 From: laura thomas Affiliation: Jun. 21, 2026 I am Laura Thomas, a part time waitress in Louisiana.

My husband and I are not wealthy investors. We are a U.S. Air Force retiree, and a retired federal employee. Also under our roof is our adult daughter with epilepsy and intellectual disability.

My husband and I worked for decades to build a small nest egg. The dollars we have saved represent over 50 years (combined) of commitment and service to our great country.

We are now relying on the modest investments and savings we have accumulated to help carry us through retirement.

We don't have a large investment portfolio or substantial gains to cushion mistakes. Therefore, accurate quarterly information regarding our investments is critical to making timely and informed decisions about our financial futures and security.

We the people WANT,
We the people NEED,
We the people DESERVE,
We the people DEMAND quarterly reporting. Don't leave us in the dark.

Kind regards
Laura Thomas

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laura villa — Jun 21, 2026
Subject: S7-2026-15 Comments From: laura villa Affiliation: Jun. 21, 2026 Keep an eye on the corruption

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Laura Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laura Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Once again, the average, ordinary people lose again.

Laura Zacks — Jun 21, 2026
Subject: S7-2026-15 From: Laura Zacks Affiliation: Jun. 21, 2026 Let's keep it honest boys. The consequences are unacceptable

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Laura Zacks — Jun 21, 2026
Subject: S7-2026-15 From: Laura Zacks Affiliation: Jun. 21, 2026 Let's keep it honest boys. The consequences are unacceptable- for all of us. Do the right thing

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Laurel Mcmanus — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurel Mcmanus Affiliation: Jun. 21, 2026 I do not think the proposed change to reporting time should be changed. Investors have a right to see information as sooo as possible. This will not save any money for the investors and could cause them to lose money.

Lauren Bailey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lauren Bailey Affiliation: Jun. 21, 2026 No! As a small investor who relies on reporting from my investments I stand to lose a lot as do most of my family and friends. Keep reporting requirements as they are – quarterly.

Kind regards, Lauren

Lauren Hier — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lauren Hier Affiliation: Jun. 21, 2026 Please do not change the current reporting system. We need more accurate Ed's, openness and Honesty at the Fed so America does not go back to the 1950's!

Sent from my iPhone

Lauren McFarland — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lauren McFarland Affiliation: Jun. 21, 2026 Continue quarterly reporting to ensure all are given full knowledge of trades, commissions, and etc. Quarterly reporting helps keep fraud low and found. Please start to actively investigate and prosecute those who break laws, inside trade, inflate prices to increase bonuses and wages . Including those who hold public office. The SEC was founded to protect the American People not help the RICH continue to get righter and keep others poor.

Please help the AMERICAN PEOPLE

Lauren McFarland

Lauren Richmond — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lauren Richmond Affiliation: Jun. 21, 2026 It is imperative to continue to make companies report their earning results quarterly. Do not change this rule!!!

Lauren Richmond

Sent from my iPhone

Lauren Sanders — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lauren Sanders Affiliation: Jun. 21, 2026 There is nothing wrong with the way it is ! Do not do this ! It will be a disaster like everything else that idiot traitor has done and his Grand ol Party of Pedophiles !

Lauren Stasil — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lauren Stasil Affiliation: Jun. 21, 2026 You know what you are doing is wrong. Stop your SELFISH hearts and stop destroying our way of life!!! You are doing the work of satan, instead you need to humble yourselves and repent.. this is unacceptable and you will be judged.
In this case particularly, money is the root of your evil. You are taking away opportunities for good, hard working people to prosper, and that is not good.

Sincerely,
A Republican from New Jersey

Lauren Young — Jun 21, 2026
Subject: S7-2026-15 From: Lauren Young Affiliation: Jun. 21, 2026 Quarterly reporting provides accountability to the public when we cannot trust businesses to be accountable on their own. And unfortunately we have removed too many guardrails to ensure accountability. Quarterly reporting must stay!

Lauren Young
Lancaster, NY

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laurence cassity — Jun 21, 2026
Subject: S7-2026-15 From: laurence cassity Affiliation: Jun. 21, 2026 Quarterly reporting is important so investors have clear guidance. Why on earth would we change that if not to benefit the corporations at the cost of the every day investor, please keep quarterly income reporting in place!

Sent from my iPhone

Lauri Fox — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lauri Fox Affiliation: Jun. 21, 2026 Keep it legal!

Sent from my iPhone

Laurie Berger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laurie Berger Affiliation: Jun. 21, 2026 keep financials transparent to investors for the good of ALL people!

Laurie Fleitas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Fleitas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Being transparent is a necessity at this point in time. Too many peolle have invested and you don't have the right to not be transparent with the public. More fraud gets committed when things are kept quiet. It is within our rights to know EVERYTHING that goes on when it comes to Securities and Exchanges. You are playing with people's money. That is something the people DON'T WANT. STOP TRYING TO BE SO **** SNEAKY! Give us the same courtesy as you want from us while you rob us blind. This kind of thing has gone on long enough! Time to hear the voices of the people! Always something with you people!! Enough is Enough!! Stop it already!!

Laurie Gendron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurie Gendron Affiliation: Jun. 21, 2026 Keep the quarterly reports!! We need to know how well (or not) our retirement accounts are doing so we can make serious investment decisions as we age!

Laurie G
Administrative Assistant

Laurie Higgins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurie Higgins Affiliation: Jun. 21, 2026 PLEASE KEEP REPORTING ON A QUARTERLY BASIS

Sent from my Galaxy

Laurie J — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurie J Affiliation: Jun. 21, 2026 I do not agree with semi annual reporting, giving institutional investors an unfair advantage and keeping me in the dark for months. I would prefer monthly but quarterly is tolerable.

Laurie James
Retired

Laurie Longtine — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Longtine Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am writing in opposition to this rule change. The SEC should really go the other way and requirre more frequent reporting not less as well as making all the disclosures in the footnotes much more prominent - perhaps with warning labels. Retail investors are already at a disadvantage when investing in the markets. This places them at an even greater disadvantage. The government's job is to protect its people. The SEC's job is to protect investors. This proposed change encourages already bad actors to take even more advantage of the retail investor. I oppose this rule. Scrap it.

Laurie Odell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laurie Odell Affiliation: Jun. 21, 2026 I don't know about you, but much if not most of the country REMEMBERS Enron. Those already swimming in wealth cheating the people and thumbing their noses at the rules. If you halve their responsibilities, you become a member of the dark side. Don't do it. Laurie, retired.

Sent from AT&T Yahoo Mail on Android

Laurie Pirini — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurie Pirini Affiliation: Jun. 21, 2026 Knowledge is power. Do not allow this change.

Sent from my iPhone

Laurie Rogowski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Laurie Rogowski Affiliation: Jun. 21, 2026 Continue to require quarterly reports to ensure compliance.

Laurie Stephens — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Stephens Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not remove quarterly reports. Investors and employees should have access to a company's financial health.

Laurie Streeter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Laurie Streeter Affiliation: Jun. 21, 2026 As an individual investor I am against reduced reporting frequency. Less visibilty will hurt investors and reduce trust

in the markets in general.
Laurie Streeter, retired QA analyst

Lavon Voyles — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lavon Voyles Affiliation: Jun. 21, 2026 The rich get richer & the poor get poorer, Wall Street has no concern for the poor in this Country.

Sent from my iPhone

Lawrence Gallagher — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lawrence Gallagher Affiliation: Jun. 21, 2026 I depend on investment income for retirement, and want strong oversight of corporate financial statements. The CFOs can put up with a little inconvenience for strong policing.

Sent from an iPad; please excuse typos.

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lawrence heaton — Jun 21, 2026
Subject: S7-2026-15 Comment From: lawrence heaton Affiliation: Jun. 21, 2026 This amounts to legalization of corruption, shame on all who proposed this nonsense.

Sent from my iPhone

LAWRENCE LOUSTAUNAU — Jun 21, 2026
Subject: S7-2026-15 From: LAWRENCE LOUSTAUNAU Affiliation: Jun. 21, 2026 Lawrence Loustaunau. Holder of various stocks in my investment portfolio. Concerned about this change on the reporting requirements and strongly oppose changing the quarterly reporting requirements

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LD Kranz — Jun 21, 2026
Subject: S7-2026-15 From: LD Kranz Affiliation: Jun. 21, 2026 Signatures means accountability, excepting responsibility, and the signatures prevent another fiasco that US taxpayers end up paying for. No more!

LD Kranz
828.736.5971
28789

Lea Ann Hansen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lea Ann Hansen Affiliation: Jun. 21, 2026 Quarterly reporting keeps a closer eye to detect questionable business practices. With a 45 year work history, trustworthiness is essential to allowing me to benefit from the stock market just like the insiders do.

Lea Ann Hansen, Lead Analyst, Virginia Dept of Behavioral Health.

Leah Chastain — Jun 21, 2026
Subject: S7-2026-15 Comment From: Leah Chastain Affiliation: Jun. 21, 2026 My name is Leah Chastain. I'm an average American citizen. Continue reporting quarterly. Wealth is not more important than people.

Sent from my iPhone

Leah Kohl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leah Kohl Affiliation: Jun. 21, 2026 Quarterly reports (changed decades ago) versus annual reports have shown significant growth by comparison to annual. Countries that continue to do annual show significantly less growth. This government has taken so much from us. This is not what the American people need or want. Stop robbing us of everything that we try to have. I am a teacher, I am single, and have a child. I deserve to have the same access to the possibility of a comfortable life via my investments. I've done my part. Just continue to do yours. This isn't a hand out. This is a good practice for all involved. Stop robbing the American people.

Leah Kohl
Maryland

Sent from my iPhone

Leah OConnor — Jun 21, 2026
Subject: S7-2026-15 From: Leah OConnor Affiliation: Jun. 21, 2026 Keep CEOs accountable. Make them verify reports 4 times a year. My retirement funds depend on the stock market. Invalid company reports could affect stock values.

Leah O'Connor, retired, Chicago IL.

Leanne Herda — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leanne Herda Affiliation: Jun. 21, 2026 Everyone needs to pull their $ out of the stock market. It's as corrupt as the politicians letting it happen.

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leanne lindauer — Jun 21, 2026

Subject: S7-2026-15 Comments From: leanne lindauer Affiliation: Jun. 21, 2026 Quarterly reporting is essential. I am a retired person that worked for a big corporation my entire career and I saw the corruption there. Please don't allow longer times between reporting. Thank you for your consideration. I feel that the middle class cannot get pushed down any further without really serious damage to our whole country.

Lee — Jun 21, 2026
Subject: S7-2026-15 From: Lee Affiliation: Jun. 21, 2026 Quarterly reporting keeps the system honest - which should be a priority for ALL American corporations and systems.

Lee Angert — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lee Angert Affiliation: Jun. 21, 2026 Public company should mean public information. Not for some, but for all!

Lee Burford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lee Burford Affiliation: Jun. 21, 2026 Corporations need more control and oversight, not less. Corporate America has gone from being about supporting the people that do the work to supporting only the shareholders. Not what this country is about.

Lee Burford
Personal Email
(c) 618-477-7771
lee_burford@att.net

Lee Canapetti — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lee Canapetti Affiliation: Jun. 21, 2026 Keep the quarterly report intact. My name is Lee David Canapetti. I'm a retired eighty two year old. It matters.

Lee Davis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lee Davis Affiliation: Jun. 21, 2026 Absolutely not. Keep accountabilty!

Lee Elvgren — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lee Elvgren Affiliation: Jun. 21, 2026 Delaying reporting by 6 mos is essentially lying by omission, then remembering that you lied 6 months ago. Unacceptable!
Lee Elvgren Retired Project Manager

Yahoo Mail: Search, Organize, Conquer

Lee Friedt — Jun 21, 2026
Subject: S7-2026-15 From: Lee Friedt Affiliation: Jun. 21, 2026 The CEO'S and CFO'S of companies and corporations should continue signing their quarterly reports. They should be responsible for what is reported. Decreasing the number of their reports simply opens the door for fraud and deception. I am retired, they are handling my and millions of other people's monies. We rely on the quarterly reports, we need to know our investments are secure and safe. Decreasing by half the number of their companies reports simply opens the door for fraud. The SEC knows this. "Give them an inch, they'll take a mile" comes to mind, and they will, taking their investors monies with them. Accountability each quarter keeps them honest, decreasing their number of accounted reports simply opens the door for fraud and deception. ENRON was a wakeup call, don't give them the opportunity for a nap!
Lee Friedt, retired in Montana

Lee Gorman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lee Gorman Affiliation: Jun. 21, 2026 Retired Vice President of a major financial institution- we need greater transparency not less. Investors and lenders rely heavily on current factual data.

Lee Kane — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lee Kane Affiliation: Jun. 21, 2026 Don’t allow this cut to go through. Quarterly reporting is necessary to keep the wolves slightly more at bay. Only thieves like this semi-annual proposal.

Lee Kane

Sent from my iPhone

Lee Nyboer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lee Nyboer Affiliation: Jun. 21, 2026 Leave reporting the way it is. No changes

Sent from my iPhone

Lee Race — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lee Race Affiliation: Jun. 21, 2026 Please do not allow a change as this system is working and keeping big money more transparant.

LeKisha London — Jun 21, 2026
Subject: S7-2026-15 Comments From: LeKisha London Affiliation: Jun. 21, 2026 LeKisha London a disabled student. This is important to me because I want to build generational wealth.

Lena Martinez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lena Martinez Affiliation: Jun. 21, 2026 This is nothing less than insider trading. Crooks ! Quarterrly reporting is a must !

Sent from my iPhone

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leo belill — Jun 21, 2026
Subject: S7-2026-15 From: leo belill Affiliation: Jun. 21, 2026 as I recall, many if not most charges made by the prosecutor were overturned on appeal- - -twice a year is plenty- -

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Leo Ferretti — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leo Ferretti Affiliation: Jun. 21, 2026 I'm a physician, I worked through Covid to keep America running, I expect the SEC to keep companies accountable so I know my investments are secure. Keep the reporting quarterly, stand up for your constituents.

Thank you,

Dr. Leo Ferretti, D.O.
Emergency Medicine Physician

Leon Estes — Jun 21, 2026
Subject: S7-2026-15 From: Leon Estes Affiliation: Jun. 21, 2026 Hello SEC: maintain the requirements of Quarterly reporting by corporations!

Sent from my iPhone

Leona Akins-Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leona Akins-Smith Affiliation: Jun. 21, 2026 Quarterly report prevent bigger problems later . Plus better returns
Isn't it about time you started taking care of all Ameticand not just the wealthy !

Leona Paetschow — Jun 21, 2026
Subject: S7-2026-15 From: Leona Paetschow Affiliation: Jun. 21, 2026 Report quarterly and make the CEOs accountable for the accuracy

Be well... in Peace , Love, and Light
Leona Paetschow (Patch-chow) "There is no absence in the desert. It's the place where the clutter of life is removed and you can finally see." Charles Bowden

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Leonie Lacouette — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Leonie Lacouette Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor I count on current information and do not believe it's a hardship to continue quarterly reporting. More information feels like a safer bet to me. More transparency more and equal markets make sense. Please help keep the market safer and equal for the little guy like me.

Leora Breese — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leora Breese Affiliation: Jun. 21, 2026 Quarterly reporting keeps big companies accountable!

- I think, therefore I am. I cannot think, therefore i am not? But "I cannot think" is a thought in and of itself...so I am...I think.

Les Peabody — Jun 21, 2026
Subject: S7-2026-15 Comment From: Les Peabody Affiliation: Jun. 21, 2026 All you're doing is aiding and abetting corruption by reducing the transparency public companies have always been forced to adhere to.

- Les Peabody

Lesia Dunn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lesia Dunn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a former federal government employee, we had to disclose our financial resources. This is something that was required.
Why is it now, that was the start of a dumb question, so don't worry about that.
I guess since I wasn't rich & had all that to list, it wasn't an issue for me.
If they have an issue with it, relinquish their funds, then they don't have to report. Simple fix to me.

Leslee Mayer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leslee Mayer Affiliation: Jun. 21, 2026 Changing to semi-

annual reporting instead of quarterly is not fair to me or the general population. Since it's my money not being informed at least 4 times per year I won't know what is happening with it and there is a risk I could lose without even being aware. Please please don't allow this change.

Lesley Leighton — Jun 21, 2026
Subject: S7-2026-15 From: Lesley Leighton Affiliation: Jun. 21, 2026 In a time of corruption from the very top of the country, why would you even consider this unless you want to be a party to more corruption? Keep reporting and signing quarterly, it has worked - if it isn't broken why are you changing it? It will lead to more corruption and more billionaire CEOs running wild. Gross.

Lesley Leighton
Los Angeles

Sent from the iCloud

Lesley May — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lesley May Affiliation: Jun. 21, 2026 Keep it as is! Why must everything be extreme. Stop being evil.

Lesley

Leslie Bezner — Jun 21, 2026
Subject: S7-2026-15 From: Leslie Bezner Affiliation: Jun. 21, 2026 The people deserve quarterly accountability.

Leslie Bezner
Blue Oak Creative
Landscape Design & Artist.
916-765-6173
Sent from my iPhone

Leslie Cottrell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leslie Cottrell Affiliation: Jun. 21, 2026 I rely on quarterly reports to see the progress of my investments. Please don't change! Monthly reporting would be even better!!
Leslie Cottrell
Sent from my iPhone

Leslie E. Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Leslie E. Johnson Affiliation: Jun. 21, 2026 Necessary! The group in power now has demonstrated willingness to breach

any rules. Let's not make it easier to mess this up! Les Johnson,
retired teacher, former Captain,US Army.

Leslie Gregory — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leslie Gregory Affiliation: Jun. 21, 2026 Leslie Gregory.
Maine Guide.
Quarterly reporting levels the playing field for those who are not insiders. Companies and corporations should be more transparent, not less. And they should ya countable to taxpayers who, incidentally, pay the infrastructure costs. Stop supporting corporate welfare and fraud.

Leslie Gregory
Registered Maine Guide
Basin Pond Outdoors
touringkayaks.com
207-992-7950

We get you into the outdoors!

Leslie Hope — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leslie Hope Affiliation: Jun. 21, 2026 Leave it alone, you are destroying the country. Quarterly reporting is fair and needed and you know it! Please for the love of god, don’t proceed with this rule.

Leslie Kepley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Leslie Kepley Affiliation: Jun. 21, 2026 SEC: Protect the “little “ people. We still matter for now.

Sent from my iPhone

Leslie Leslie — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Leslie Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting makes it more transparent for the investor. The only reason to do this is to try to get away with having to be realistic and responsible. Please do not let this happen. Even children in school get quarterly reports for a reason!

thank you,

Leslie Russo — Jun 21, 2026
Subject: S7-2026-15 From: Leslie Russo Affiliation: Jun. 21, 2026 My name is Leslie Russo. I live in Chicago and I am currently unemployed thanks to the tariff chaos closing the business where my husband and I both worked for over 25 years. This is why we rely more than ever on our investments. We are both having trouble finding new jobs and are too young to qualify for Social Security. We need our investments to fill that gap if we don't find something soon and we deserve all of the information that we could possibly get to make educated, sound decisions to protect our future. Our investments help these companies grow, they deserve to give us the information we need to decide where we put our hard earned money.

Leslie Schell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Schell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports create better transparency. Retail investors need to be able to access timely information on public companies.

Leslie Schreiber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Schreiber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC proposal is bad investors because it keeps us in the dark. We work hard for our money unlike millionaires and billionaires! This is unacceptable
Leslie Schreiber

Leslie Wagner — Jun 21, 2026
Subject: S7-2026-15 From: Leslie Wagner Affiliation: Jun. 21, 2026 Keep it Quarterly!! Stop the cheating!!!

Sent from my iPhone

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lesliej67 — Jun 21, 2026
Subject: S7-2026-15 Comments From: lesliej67 Affiliation: Jun. 21, 2026 There is no legitimate reason to reduce quarterly reporting to bi-annual, other than trying to keep average folks in the dark. Public companies legally have to keep their records so NOT reporting will result in little time or money savings. This is a deliberate attempt at reducing transparency for the non-wealthy. Shame on the SEC and the Trump administration for trying to do this!

Sent from my iPhone

LeslieSuzanne B — Jun 21, 2026
Subject: S7-2026-15 Comments From: LeslieSuzanne B Affiliation: Jun. 21, 2026 By facilitating masking, are you trying to help the spread of Islam or the CCP, or fraud cover ups? Many foreigners are buying up far too much land & you are well aware of the fraud uncovered. SEC move to stop Quarterly reports will facilitate fraud and spells loss to USA Citizens. Honest businesses will not mind truthful quarterly reports, but those involved in schemes will want less reporting.

Nurse Beam, LPN

Women in my history rode horseback to nurse the ill.

Mid-Ohio -- Westward -- Colorado

Leta Austin Foster — Jun 21, 2026
Subject: S7-2026-15 Comments From: Leta Austin Foster Affiliation: Jun. 21, 2026 Keep it—I am so tired of corporations cheating by

Sent from my iPhone

Lew Claycomb — Jun 21, 2026
Subject: S7-2026-15 From: Lew Claycomb Affiliation: Jun. 21, 2026 Quarterly

Lew Claycomb
Cell 540-226-6802:
Lew.Claycomb@gmail.com

Leza — Jun 21, 2026
Subject: S7-2026-15 Comment From: Leza Affiliation: Jun. 21, 2026 We need more transparency not less. These so called captains of industry also don't need to be able to make stock changes to their own portfolios based on what would essentially be insider knowledge

Leza
Sent from my iPhone

Lia Simon — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lia Simon Affiliation: Jun. 21, 2026 My name is Liana Simon and I live in Deltona Florida. I am against any changes to quarterly reporting by businesses. The reporting structure to twice annually or just annually could cause me to lose money that I depend on. I to work at age 71 because the cost of living is so high. I cannot afford to lose money on any retirement investments just because companies were allowed to hide the financial health of the company. DO NOT MAKE THIS CHANGE! The impact could be devastating for the elderly communities that are already struggling. Thank you.

Lili Rodriguez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lili Rodriguez Affiliation: Jun. 21, 2026 Absolutely not, companies not to report quarterly. I want to know what going. Companies are required to report quarterly and sub-annually primarily to protect investors, maintain market transparency, and deter fraud. By mandating regular disclosures, regulatory bodies ensure the public receives a steady flow of material financial data

Sent from my iPad

Lili-Marlene Rose — Jun 21, 2026
Subject: S7-2026-15 From: Lili-Marlene Rose Affiliation: Jun. 21, 2026 When does the corruption end? I sign so many forms like this and apparently they make no impact. drumph nation keeps rolling on. He has all his wealthy friends-including CEOS-making more money than ever at our expense. Yet, with the extraordinary amount of on going damage, every single "breaking news" day, that piece of 💩, his administration and all who support and defend him, he's still in the White House. It should be covered in ashes for all the deadly insults he's spewing on us, the environment and the world. He keeps burning 🔥 and is so out of control.
He and Netanyahu are so proud of being western terrorists, while claiming to be the "good guys." We must save ourselves from these good guys.
I will always sign these petitions but I would like to see Drumph and his greedy, corrupt, too powerful minions out of our country. Send them to live with his best pals in North Korean, Chinese and Russian countries. His bromancers. The "strong man" countries. Of which he is not. All he'll maybe have is money to offer, in order to have the rights he's so busy taking away from us. He's too old, totally sick in mind and body. Who would want him when he's no longer POTUS? Money? Does he think his strong men won't take it any way they want and toss him aside? Beyond that, what worth does he have to offer? Those countries are all very strong. Under fascism and dictatorship but

strong militarily. He could only be their puppet with our secrets to tell. But does he actually know any? His minions lie to him or create stories that will make him happy, I hope he finds dementia happiness with his fellow fascists and dictators. They are smarter than he is. He doesn't know that. Trumpstein philes, people. Drumph and Epstein files. NOW before he creates another breaking news and worse distraction.
Stand against him and his evil policies and actions.

Sent from my iPhone

Liljana Parastatidis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Liljana Parastatidis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
please help us the public with what is going on with the stock market every 3 months, otherwise we will be in loss.
NOT FARE AT ALL IF IT IS ON 6 months.

Lilley Scott — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lilley Scott Affiliation: Jun. 21, 2026 I support quarterly reporting.

Sent from my iPad

Lillian Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lillian Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reports should remain quarterly

Lillian Woods — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lillian Woods Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The proposed rules change would be as harmful as not getting your oil and fluids checked, as recommended. It is just as crucial as having your physical and/or follow up appointments.
And so, this is what we have to do financially. Changing the rules in a more careless manner would ruin our money matters!
Please, do not lessen the budgetary reviews, it's only asking for dysfunction.
Thank you, for your consideration.

Lillie George — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lillie George Affiliation: Jun. 21, 2026 Public companies have a fiduciary responsibility to investors and to the general public. Integrity matters. To achieve this, Companies must be financially transparent at all times. "Going dark" for 6 hours, let alone 6 months smells of nothing short of theft and fraud.

Deirdre Harris

Sent from my iPhone

Lily Gaskin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lily Gaskin Affiliation: Jun. 21, 2026 As we have seen Republicans in the House of Representatives misrepresented their own positions and if they are willing to do anything about this! Follow the money! Lily Gaskin Retired teacher

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Linda — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 21, 2026 We ,the consumer,needs and deserves to know what is going on at least quarterly with our investments . It is our right to know and have input more frequently and not less!!! Thank you for listening and hearing. Linda Combes RN……(former Nurse Manager,Now Retired)

Sent from my iPhone

Linda — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 21, 2026 STOP THE INSANITY!! What do you have to hide??

Sent from my iPhone

Linda — Jun 21, 2026
Subject: S7-2026-15 From: Linda Affiliation: Jun. 21, 2026 How can this be? We are lied to, stolen from and no recourse to get our hard earned money and standing back. Keep the law just as it is. WHO wants to change it? The men at the top? No change or everyone will be in a worse situation .

Sent from my iPhone

Linda Berthume — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Berthume Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Not having quarterly reports would cause an upheaval in the market and increase expenses on every day Americans. Please don't pass this regulation.

Linda Boardsen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Boardsen Affiliation: Jun. 21, 2026 It's critical that Americans know how "Big Business" is doing on a quarterly basis because it affects our financial well being.

Linda Bond — Jun 21, 2026
Subject: S7-2026-15 From: Linda Bond Affiliation: Jun. 21, 2026 Semi annual reporting is not a good idea. Have we learned nothing from the past?

Linda

Linda Bowman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Bowman Affiliation: Jun. 21, 2026 Linda Bowman, teacher
We need to keep the current quarterly reports. We all benefit from open transparency to aviod the same kind of fraud that this rule was set up to prevent.

Linda Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Brown Affiliation: Jun. 21, 2026 We are retired and have a lot of money invested in the market. We live off of these savings and investments. It is of utmost importance that reporting must be kept at a minimum of quarterly to prevent fraud and grift. Thank you for your attention to this.
Sincerely,
Linda Brown

Linda Cankar — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Cankar Affiliation: Jun. 21, 2026 Linda Cankar, Customer Service Rep, Arlington, TX. Keep it Quarterly! I've worked my entire adult life, invested wisely, lived extremely modestly & will be retiring at my full retirement age in 1 year & 5 months. I DO NOT WANT TO SEE MY RETIREMENT SAVINGS END UP IN THE SEWER JUST SO CORPORATIONS CAN DO LESS TO KEEP THEIR INVESTORS AWARE OF THE COMPANY'S FINANCIAL STANDING. The investors won't be able to make timely adjustment decisions to their portfolios, the companies will have the investors' money for an extra 3 months each reporting period & investors' portfolios will decrease significantly as we learned from history. I've worked hard to get where I'm at now & I do not want to retire with nothing to show for my efforts just to work until I drop dead because of the greed these companies have. Ask yourselves "What is Corporate America hiding from the public, their investors? What are they hiding from you? Do you want to be in the dark regarding your retirement future? Do you know something we, the investors, DON'T know?"

Regards,
Linda Cankar

Linda Cankar — Jun 21, 2026
Subject: File No. S7-2026-15 From: Linda Cankar Linda Cankar, Customer Service Rep, Arlington, TX. Keep it Quarterly! I've worked my entire adult life, invested wisely, lived extremely modestly & will be retiring at my full retirement age in 1 year & 5 months. I DO NOT WANT TO SEE MY RETIREMENT SAVINGS END UP IN THE SEWER JUST SO CORPORATIONS CAN DO LESS TO KEEP THEIR INVESTORS AWARE OF THE COMPANY'S FINANCIAL STANDING. The investors won't be able to make timely adjustment decisions to their portfolios, the companies will have the investors' money for an extra 3 months each reporting period & investors' portfolios will decrease significantly as we learned from history. I've worked hard to get where I'm at now & I do not want to retire with nothing to show for my efforts just to work until I drop dead because of the greed these companies have. Ask yourselves "What is Corporate America hiding from the public, their investors? What are they hiding from you? Do you want to be in the dark regarding your retirement future? Do you know something we, the investors, DON'T know?"

Linda Cantarini — Jun 21, 2026
Subject: File No. S7-2026-15 From: Linda Cantarini The public good is vested in quarterly reporting. Allowing corporations 6 months to do at will without daylight is a fast track to massive fraud. Corporate america has provided no reason for us to trust it. We need accountability.

Linda Carr — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Carr Affiliation: Jun. 21, 2026 Keep the current system in place. It's working.

Linda Chambers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Chambers Affiliation: Jun. 21, 2026 It sounds like quarterly reporting keeps businesses honest. It certainly makes them keep their records up to date. With that in mind I agree that quarterly business reports are a necessary procedure!

Linda Cole — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Cole Affiliation: Jun. 21, 2026 I will move my money if necessary to a company that continues to invest in companies that continue quarterly reporting.

Linda Corcoran — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Corcoran Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Unfairness is bad and fairness is good.

Linda Cullen — Jun 21, 2026

Subject: S7-2026-15 Comment From: Linda Cullen Affiliation: Jun. 21, 2026 Linda Cullen RN. I'm retiring this year and budgeting what I have to live on is largely based on my IRA. Please keep it as it is!

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linda Dalessandro — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: linda Dalessandro Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Be more transparent and keep the quarterly reports!

Linda Daley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Daley Affiliation: Jun. 21, 2026 As a senior I want updates on my investments quarterly.

Linda DeLaughter — Jun 21, 2026
Subject: S7-2026-15 From: Linda DeLaughter Affiliation: Jun. 21, 2026 What are you wanting to hide from the public and investors???? The SEC is supposed to be a monitor of fraud and misdeeds, but now it appears the SEC is part of the same old game being played by billionaires, millionaires, and greedy financial corporations and businesses. Shame on you. What, you want another crash?

Linda DeLozier — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda DeLozier Affiliation: Jun. 21, 2026 LPlease keep reporting quarterly.

Linda

"Don't forget to take some of the forks in the road!"

Linda Dyer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Dyer Affiliation: Jun. 21, 2026 There is no good reason to change the rules, that have worked nicely all these years. Keep the quarterly reporting as it is, keep the keepers honest. Linda Dyer retired

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Linda Elarde — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Elarde Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As investors, we cannot make informed decisions and protect ourselves from fraud, if companies can conceal vial information that could impact how we choose to manage our financial assets.
Rule S7-2026-15 would reduce trust and increase investors' vulnerability to financial fraud.
Do not allow this change in disclosure protocols. Easily accessible information serves all parties.
Linda Elarde

Linda Ellis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Ellis Affiliation: Jun. 21, 2026 I want quarterly reports to remain as the rule. Businesses have more opportunity for fraud if they only report semiannually.

Linda Engel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Engel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: No! Don't allow public companies to hide vital Information.! Linda Engel

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Linda Fischer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Fischer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do NOT get rid of vital information like quarterly reporting. This is dangerous which can lead to more volatility of markets.

Linda Flores — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Flores Affiliation: Jun. 21, 2026 Linda Flores, Realtor, needs to remain a level playing field and visibility needs to stay at the forefront

Texas Real Estate Commission Information About Brokerage Services
Texas Real Estate Commission Consumer Protection Notice

Thank you,

Linda Flores

Simply Life LLC

Real Estate & Property Management Service
210-905-0595
simplyliferealty.com

Linda Gilbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Gilbert Affiliation: Jun. 21, 2026 Keep this quarterly!

Sent from my iPad

Linda Gladhill — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Gladhill Affiliation: Jun. 21, 2026 Keep the reporting quarterly. Actually, monthly would even be better.

Linda Grady — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Grady Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quit messing with my money. I need my statements. F with your own businesses.

Linda Hill — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Hill Affiliation: Jun. 21, 2026 We use and need quarterly reports!

Sent from my iPhone

Linda Housholder — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Housholder Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more information, not less, in order to make gooddevisions. Less information makes it hard to trust companies are really being honest!

Linda Huse — Jun 21, 2026
Subject: S7-2026-15 From: Linda Huse Affiliation: Jun. 21, 2026 Keep the rules the same. I believe the change will lead to increased fraud. Linda Huse, Minnesota, retired.

Linda Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Jackson Affiliation: Jun. 21, 2026 Its not broken so dont "fix" it. The current law is working. The only ones wanting the change want less oversight.

Yahoo Mail: Search, Organize, Conquer

Linda Jennings — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Jennings Affiliation: Jun. 21, 2026 Keep the quarterly information available.
Linda
Jennings

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Linda Juergens — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Juergens Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is imperative that quarterly reporting be maintained. Without that, my ability to make financial decisions will be reduced and may result in loss of income. This would also affect other investors. It is unfair, not transparent and serve no useful purpose for those relying on this timely information to plan their financial strategies.

Linda K. — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda K. Affiliation: Jun. 21, 2026 I'm Linda Kee, Project Manager, Atlanta , Georgia. This is just the most ridiculous idea ever. Now that so many Americans have our retirement savings in the market, it makes no sense to reduce the level of transparency with less frequent reporting. We need those reports frequently so we are able to make decisions about our investment s in real time.

Linda Kee

Linda Kemp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Kemp Affiliation: Jun. 21, 2026 No way No How! Thst Highway Robbery!!

Sent from my iPhone

Linda Krencik — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Krencik Affiliation: Jun. 21, 2026 It is necessary for everyone to keep aware of their financial health

Sent via the Samsung Galaxy S20+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Linda Kube — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Linda Kube Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep the quarterly disclosures quarterly. This is the information I rely on quarterly to make my investment decisions and semi annual would be detrimental to my investment decisions. Twice a year is not enough information with too much time gone by for me to be able to make investment decisions timely. I'm 69 years old and need to make decisions on my money every quarter. This would not benefit us consumers.

Thank you for your time.

Linda L Schneider — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda L Schneider Affiliation: Jun. 21, 2026 I am a retired professional; anything less than quarterly reporting sounds like the curtain behind which the Wizard of Oz hid and I anticipate it will only anger investors. Is that what you want?

Sent from my iPhone

Linda Lamb — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Lamb Affiliation: Jun. 21, 2026 Quarterly reporting informs shareholders and prevents corporate averaging away of issues. Keep the data coming!

Linda M Lamb, PE
Principal Professional Engineer, retired
Raleigh, NC

Sent from my iPhone

Linda Lautrup — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Lautrup Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is important that reporting remain quarterly so that investors can make informed decisions. More transparency ensures more trust.

LINDA MANCUSO — Jun 21, 2026
Subject: S7-2026-15 Comment From: LINDA MANCUSO Affiliation: Jun. 21, 2026 Continue quarterly !

Sent from my iPhone

Linda Manuel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Manuel Affiliation: Jun. 21, 2026 If they need to hide

something they must be guilty of something.

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linda martinez — Jun 21, 2026
Subject: S7-2026-15 Comment From: linda martinez Affiliation: Jun. 21, 2026 Following are the reasons I oppose anything longer than quarterly information1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Sent from my iPhone

Linda McAfee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda McAfee Affiliation: Jun. 21, 2026 Please keep the quarterly reports so we can manage our portfolio better.

Sent from my iPhone

Linda Nanoff — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Nanoff Affiliation: Jun. 21, 2026 I like getting the figures quarterly, and I hope that stays. Six months is too long a time. There is a reason why it was changed to quarterly. Don’t go backwards. Thank you.
Linda Nanoff
Apple Valley, Mn

Sent from my iPhone

Linda Partridge — Jun 21, 2026
Subject: S7-2026-15 From: Linda Partridge Affiliation: Jun. 21, 2026 I am retired and live in Maryland. My name is Linda Partridge. Companies must be quarterly transparent and report. Keeping (hiding) information hurts all of us that base our future decision on their reports.

Linda Perkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Perkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why would investers want less information on which to make important monitery decisions? Stop the BS and stabnd up for providing all information necessary for investors tomanage their funds. What are you trying to get away with? This sounds dishonorable to me. Stand up for providing quality information on each product. Rules like this should not even be put forth. Sounds like a bunch of scammers proposed this.

Linda Peters — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Peters Affiliation: Jun. 21, 2026 Quarterly must be continued because investors need timely information and to prevent insider trading

Sent from my iPhone

Linda Porter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Porter Affiliation: Jun. 21, 2026 The FCC is being run by crooks who want to steal from the working poor! We need to get regular monthly reports! Stop trying to make it easier for them to rob us!

Linda Porter
Organizing For Action
Indianapolis, Indiana
Cell: 317 640 0865
Email: linda.porter88@gmail.com

Linda Porter — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Porter Affiliation: Jun. 21, 2026 Linda Porter, retired. Please leave the quarterly reporting alone! We have saved and invested for a very long time. Don't try to fix something that is working. Leave it alone! Thank you.

Linda Pulice — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Pulice Affiliation: Jun. 21, 2026 Don’t hide the facts. Stop the steal. Keep it legal. Stop all the illegal money laundering! Do your job! Linda Pulice

Sent from my iPhone

Linda Ransom — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Ransom Affiliation: Jun. 21, 2026 Why change the quarterly reporting? I don't think it's fair to change the reporting to 6 months for the average investor. Unfortunately there are too many people who are not honest and will take advantage of opportunities to get more money for themselves when there is more gaps in accountability. Changing the reporting to 6 months will broaden the time frame to allow dishonesty and questionable accounting practices.
Linda Ransom BSN, RN
Nurse Supervisor

Linda Recht — Jun 21, 2026
Subject: S7-2026-15 From: Linda Recht Affiliation: Jun. 21, 2026 Please keep requiring the quarterly report. I am retired and I need my investments to know the status of my investments to plan ahead. My name is Linda Recht and I live in Norton, Ohio.

Sent from my iPad

Linda Robinson. — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Robinson. Affiliation: Jun. 21, 2026 We have rampant greed in the corporate sector. The C-Suite crew never seems to have enough $. How are we, the investors in XYZ company, to decide when to sell, buy, hold w/o quarterly reporting. STOP "screwing" us little ppl who depend on dividends in our twilight years. Thank you, Linda A Robinson Retired academic 74 year-old

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Linda Schmit — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda Schmit Affiliation: Jun. 21, 2026 There is absolutely no reason to change quarterly reporting. Unless you have something to hide from stockholders!

Linda Schmit
1524 Cork Drive
Jesup, IA 50648
319-415-2639

Linda Schnittke — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Schnittke Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Transparency is more important than ever under this administration.

Sent from my iPhone

Linda Steely — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Steely Affiliation: Jun. 21, 2026 Please keep the reporting quarterly. As a retiree, I dont want to see my savings decrease drastically.

Sent from my iPhone

Linda Vintro — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Vintro Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

At a time when political corruption and insider trading are evident, this is an extremely bad move. But go ahead, prove that you just don't care. Prove that the current administration cares only about what makes the rich richer.
I am 78 years old and a self made real estate investor and business owner with some small IRAs. Independent voter, still paying taxes. Disgusted with the turn this country is taking under current leadership.

Linda Vitello — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Linda Vitello Affiliation: Jun. 21, 2026 Please do NOT change from Quarterly Reporting! I am elderly and I am single. I cannot afford to possibly lose any of my hard earned savings! I worked and I am still working part time to maintain my standard of living. I am a piano teacher now. I was a non-profit administrator and manager of a concert hall in Northern Virginia where I reside. Respectfully submitted, Linda Vitello

Sent from my iPhone

Linda Walker — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Walker Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You must keep the reports quarterly to give us confidence you are being accountably and responsible.
Thank you,
Linda Walker

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linda wallen — Jun 21, 2026
Subject: S7-2026-15 Comments From: linda wallen Affiliation: Jun. 21, 2026 I support keeping quarterly reports. I am a retired school teacher who depends heavily on my investments since one former governor undermined FL teachers retirement. We must maintain as much transparency as possible, not only for us to make solid decisions but also to maintain confidence and integrity in the system. There is so much not to trust right now, do not add fuel to the fire by changing the reporting requirements. Linda Wallen, retired school teacher.

Linda Weber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Weber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
just because you want to change something doesn't mean it will be better
there is nothing wrong with the current system. It has worked for decades,

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Linda Weiner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Weiner Affiliation: Jun. 21, 2026 Quarterly reporting is needed to protect our investments!

Sent from my iPhone

Linda Weiss — Jun 21, 2026
Subject: S7-2026-15 From: Linda Weiss Affiliation: Jun. 21, 2026 It is essential that reporting remain quarterly. The public has a right to know what corporations are doing.
Linda Weiss
Oviedo FL

Linda Welch — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Welch Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Bad for investors, need to keep them liable

Linda White — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linda White Affiliation: Jun. 21, 2026 Jeep it Quarterly

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Linda Wiseman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Linda Wiseman Affiliation: Jun. 21, 2026 I think companies should have to report quarterly. There is way too much hiding of information. With the technology that is available, it is inexcusable to reduce reporting.To the Securities and Exchange Commission:

Linda Zimmer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Linda Zimmer Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!

Sent from my iPad

Linda-Claire Steager — Jun 21, 2026
Subject: S7-2026-15 From: Linda-Claire Steager Affiliation: Jun. 21, 2026 Let's continue to keep quarterly reports.

Lindalou Aungst — Jun 21, 2026
Subject: S7-2026-15 From: Lindalou Aungst Affiliation: Jun. 21, 2026 Bull ****, EVERY **** ONE OF THEM KNEW EXACTLY WHAT THEY WERE DOING!!!!

Yahoo Mail: Search, Organize, Conquer

Linn Lillis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Linn Lillis Affiliation: Jun. 21, 2026 Don't be oppressive scumbags serving your overlords interests. Keep it Quarterly! Lynette Lillis RN (how would you like it if we made medicine hierarchy related)

Lisa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Affiliation: Jun. 21, 2026 My name is Lisa Seitz. I'm a hospitality worker.
I do not think that companies should be able to do this. I think it is wrong. They need to be accountable for their actions. Thank you for reading my email.

Lisa Albanese — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Albanese Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The proposed role is antithetical to transparent markets and not in the best interests of investors. This rule would diminish the credibility of the US markets and send both retail and institutional investors looking for other countries to step in as the new benchmark and financial leader.
Plus it's lazy and would take the US markets backwards.

Lisa Ballance — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Ballance Affiliation: Jun. 21, 2026 Quarterly reporting is critical. Undeniable accountability for both short and long term solutions.

Lisa R. Ballance, MA, CPW, CCP, CHRC

Associate Vice President, Research Strategy and Regulatory Affairs

Office of the Vice President for Research and Innovation

Virginia Commonwealth University
p. 804.827.2267 | f. 804.828.2051 | m. 804.241.6223

Scheduling contact: Ms. Gianna DeMarco

Confidentiality Notice: The contents of this message may be privileged and confidential. Unauthorized use or disclosure is prohibited. If you received this in error, please notify the sender and delete it.

Lisa Barker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Barker Affiliation: Jun. 21, 2026 As a person who worked many years to accumulate investments, I want you to keep mandating quarterly reporting. Stop insider trading. It matters to ordinary investors like me.

Lisa Basil — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Basil Affiliation: Jun. 21, 2026 Absolute transparency at all times. If you have nothing to hide, then you are above reproach.

LA Basil
Administrator and Director of Operations

Lisa Broussard Yifrach — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Broussard Yifrach Affiliation: Jun. 21, 2026 Hi, my name is Lisa Yifrach, I advise people with their retirement issues.

This proposed change is not a benefit! Quarterly reporting is critical to confidence in financial markets and investing.

Do not eliminate quarterly reporting. We need it!

Thank you,

Lisa Broussard Yifrach
713-884-0858

Lisa Dawn Colvin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Dawn Colvin Affiliation: Jun. 21, 2026 Most of my retirement is in individual stocks as personal investment. By removing quarterly reporting, I will not be able to do the analysis I need to fully understand how the businesses I invested in are doing. Especially with very dynamic investments in AI, a companies fortunes could evaporate overnight. We need quarterly reporting. Keep it for the investors!

Thank you,
Lisa Colvin, Ontologist.

Lisa Decker — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lisa Decker Affiliation: Jun. 21, 2026 What is there to hide? Continue the transparency of quarterly reporting! These companies must be accountable for their devisions and we deserve to see what they are doing.

Lisa Discala — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Discala Affiliation: Jun. 21, 2026 Quarterly financials are imperative to maintain a modicum of trust in our financial institutions and corporations! It is repulsive that they will be allowed LESS transparency. This change is unacceptable.

Sent from my iPhone

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lisa evon — Jun 21, 2026
Subject: S7-2026-15 From: lisa evon Affiliation: Jun. 21, 2026 We count on you to be the voice of the people, not to silence it. Do the right thing. Keep Wall Street accountable.

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lisa evon — Jun 21, 2026
Subject: Save Quarterly Reporting From: lisa evon Affiliation: Jun. 21, 2026 We count on you to be the voice of the people, not to silence it. Do the right thing. Keep Wall Street accountable.

Lisa Evon
Avon, CO

Lisa Fosberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Fosberg Affiliation: Jun. 21, 2026 Keep the quarterly

reports!!

Lisa Hamny — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Hamny Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports help me make informed financial decisions and vital information should not be denied to all investors. Please protect all investors equally. Thank you.

Lisa Herr — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lisa Herr Affiliation: Jun. 21, 2026 Please don't do this. Business shouldn't need another way to hide info if they are honest . Lisa Herr, retired teacher

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Lisa Johansen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Johansen Affiliation: Jun. 21, 2026 Needs to continue on a quarterly basis! That’s my money invested not just big business! Lisa Johansen RN

Sent from my iPhone

Lisa Kettlestrings — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Kettlestrings Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
we don't need more fraud in our world- Do the right thing and don't allow the big corporations and/or the elite with a lot of money have a monopoly be fair and honest.

Lisa Lanari — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Lanari Affiliation: Jun. 21, 2026 This is an attempt to keep facts from the taxpayers, absolutely not. I’m sick of policies that are robbing us.

Lisa Lindsey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Lindsey Affiliation: Jun. 21, 2026 There has been enough fraud and abuse. There is nothing wrong with quarterly reporting and that should remain as it stands.

Sent from my iPhone

Lisa Maseng — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Maseng Affiliation: Jun. 21, 2026 As a longterm holder of multiple forms of investments, I gauge my decisions on quarterly reports. Not only are these reports

critical and helpful regarding performance but they provide transparent actionable information for making informed decisions. Mandatory quarterly reporting must remain in place.

Lisa Mileto — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lisa Mileto Affiliation: Jun. 21, 2026 Good evening SEC leadership,

We must have quarterly regulatory oversight of public company's financials. Don't place Americans at risk! We are already struggling due to fraud and abuse. Keep reporting and stay powerful for the people!

Lisa Mileto
Nurse in Michigan

Sent from my iPhone

Lisa Mileto — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lisa Mileto Affiliation: Jun. 21, 2026 SEC,
We must have quarterly regulatory oversight of public company's financials. Don't place Americans at risk! We are already struggling due to fraud and abuse. Keep reporting and stay powerful for the people!

Lisa Mileto
Nurse in Michigan

Sent from my iPhone

Lisa Mileto — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Mileto Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The public deserves quarterly reporting and strong regulation of public companies to protect our investments and prevent fraud and abuse. Capitalism needs guardrails and that is your job. Rolling back oversight could be disastrous for The People. You work for "we, the people"; please keep a strong moral compass for us.

Lisa Mileto
Nurse
Michigan

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lisa neubaumer — Jun 21, 2026
Subject: S7-2026-15 Comment From: lisa neubaumer Affiliation: Jun. 21, 2026 Companies do not deserve privacy as long as they are publicly traded. They are state created entities and should be required to report quarterly as long as they are trading in our markets and they are taking in money from citizens. They should have MORE frequent reporting requirements, not less.

Sent from my iPad

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lisa oddis — Jun 21, 2026
Subject: S7-2026-15 Comment From: lisa oddis Affiliation: Jun. 21, 2026 I am not in favor of moving reporting to a semi annual timeframe. I rely on timely information about the companies I am investing in when making decisions for the allocation of my retirement fund assets. A negative change in the companies' financial status, leadership team, etc. may have a devastating effects on the financial security of people like me if not disclosed for six months, The SEC is a regulatory body with the purpose of protecting consumers, I do not see how changing the reporting requirements from quarterly to semi annual protects me as a consumer. I support maintaining required quarterly reporting.

Thank you for considering my request,
Lisa Oddis
Associate Financial Representative

Lisa Osthelder — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Osthelder Affiliation: Jun. 21, 2026 I oppose changing public company reporting from quarterly to semiannual reporting. As an investor, I value transparency and timely access to financial information. Quarterly reporting helps investors make informed decisions and reduces uncertainty.
If the goal is to reduce market volatility and short-term reactions, providing less information is not the answer. Longer gaps between reports may increase speculation, rumors, and larger market swings when new information is finally released. Strong markets depend on transparency, and I support maintaining quarterly reporting requirements.

Lisa Osthelder
Email: Lisa@LisaOsthelder.com
Cell: 602-502-3065

Lisa Patrico — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Patrico Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
this is not acceptable!

Lisa Roberts — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Lisa Roberts Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
PLEASE do not bow to the ultra rich who have convinced middle class to invest for retirement so that they can take away retirement benefits and medical care.
Changing the quarterly reports makes it more difficult to make informed decisions (and makes fraud easier). Do your job to protect citizens and our economy.

Lisa Sandberg — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lisa Sandberg Affiliation: Jun. 21, 2026 Lisa Sandberg, MSPT
Home care Physical Therapist in MA. I am not interested in businesses having less oversight and less reporting, and this proposal is concerning. Ordinary people like me have too much money invested in the stock market to be kept in the dark and go back to the days when companies only disclosed every 6 months. Why is the SEC looking to change what has been good for businesses and for the American people? Keep businesses accountable.

Lisa Snyder — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Snyder Affiliation: Jun. 21, 2026 My name is Lisa Snyder I am near retirement and am VERY concerned the SEC would even consider something so reckless as bi-annual reporting. The past has shown us by doing this the losses to retail investors were much greater. The only ones that benefit are the insiders. Helping the rich to get richer while the working class public suffers from unknown losses. This is beyond RECKLESS, KEEP THE REPORTING QUARTERLY. The SEC should NOT bend the knee and keep the public in the dark.

Lisa Stillion — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Stillion Affiliation: Jun. 21, 2026 Lisa and Clyde Stillion.
Keep all reporting often, NOT HIDING REPORTS IN A 6 MONTH PERIOD.
This "6 mo dark" is only a way to scam the owners of said portfolios and investments.

UNDER NO CIRCUMSTANCES should they hide and have the ability/opportunity to commit fraud, theft, and inaccurate reporting.

Lisa Taylor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Taylor Affiliation: Jun. 21, 2026 Keep the reporting quarterly.

Yahoo Mail: Search, Organize, Conquer

Lisa Thiel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lisa Thiel Affiliation: Jun. 21, 2026 Please do not let this happen!

Lisa Viehweg — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Viehweg Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

This doesn't even make sense. Why would you wait 6 months to determine earnings. It's a very bad idea.

Lisa Witmer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lisa Witmer Affiliation: Jun. 21, 2026 As a stock holder and voter I believe quarterly reporting should still be mandatory. It could be posted electronically instead of physically mailed but with the speed of business accelerating as it is 6 month reporting is inadequate for good oversight. Lisa Witmer Rph

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lisa ybarra — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: lisa ybarra Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep quarterly reports, keep it safe!

Lisbeth Little — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lisbeth Little Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please maintain quarterly reports as they have been required. Abuses will happen, as people are involved, and quarterly reporting allows for everyone to see details needed for security of their investments.

Lise Menn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lise Menn Affiliation: Jun. 21, 2026 I’m over 80 and trust my brokers to manage my investments. How could they make wise choices if their information flow is cut in half?

Get Outlook for iOS

Liv Ault — Jun 21, 2026
Subject: S7-2026-15 Comments From: Liv Ault Affiliation: Jun. 21, 2026 There is no sound reason to walk away from a perfectly good process for reporting corporate health. Quarterly reporting benefits everyone. Don’t discount the power of minor stockholders. We all know know what would happen if we all walked away

Sent from my iPad

Liz Banks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Liz Banks Affiliation: Jun. 21, 2026 no

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Liz Copple — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Liz Copple Affiliation: Jun. 21, 2026 Why change a system that is working well? Six months is much too long to catch important changes and trends! Please do not move away from Quarterly Reporting!!! It is dangerous at worst and irresponsible at best! If it's not broken, don't fix it! It's working well now!!!!

Liz Copple
813-763-0677
14203 Avon Farms Dr
Tampa, FL 33618

Liz Montville — Jun 21, 2026
Subject: S7-2026-15 Comment From: Liz Montville Affiliation: Jun. 21, 2026 You are protecting the rich guys and letting the investors hang, once again. Those 3months are for hiding dirty moves.

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liz Suber — Jun 21, 2026
Subject: S7-2026-15 Comment From: liz Suber Affiliation: Jun. 21, 2026 Business fraud is running rampant. Less regulations is not what is needed at this time.

Liza Loeffler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Liza Loeffler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Timely transparency is necessary for investors and to safeguard our investments. Without timely SEC reporting, average American investors are sitting ducks taking all the risk while the wealthy and connected with insider information can take advantage of the collective investments we try and safeguard for retirement and rainy day funds. If this comes to pass Americans will stop investing and instead put their money in safer holdings.

Ljubomir Stambuk — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ljubomir Stambuk Affiliation: Jun. 21, 2026 Should remain. Provides necessary information in a timely fashion. Do not change to semiannual. Why the change if it worked since 1970?

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lksplitts — Jun 21, 2026
Subject: Comment on S7-2026-15 From: lksplitts Affiliation: Jun. 21, 2026 We must maintain quarterly reporting. People have worked hard to secure monies for their retirement. I'm retired and depend on the monies I've invested while working.

Linda Splittstoesser retired

Sent via the Samsung Galaxy S20 FE 5G, an AT&T 5G smartphone

LLC Me — Jun 21, 2026
Subject: S7-2026-15 Comments From: LLC Me Affiliation: Jun. 21, 2026 Greater opportunity to defraud investors and the public. Kimberly Bobb, Legal Staff.

Cordially,
Kimberly Bobb
LLC Me
PO Box 716
Fresno, TX 77545
LLCMe.KLH@gmail.com

Disclaimer: Document preparation services ONLY. Individuals are advised to contact their individual Tax/Business Attorney(s) for legal advice.

Logan Mims — Jun 21, 2026
Subject: S7-2026-15 Comments From: Logan Mims Affiliation: Jun. 21, 2026 Logan Mims, account manager, transparancy is critical.

Logan Thuet — Jun 21, 2026
Subject: S7-2026-15 Comments From: Logan Thuet Affiliation: Jun. 21, 2026 Stop the corruption

Sent from my iPhone

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lois fowler — Jun 21, 2026
Subject: S7-2026-15 Comments From: lois fowler Affiliation: Jun. 21, 2026 Companies reporting quarterly is essential. It has worked well for years. Let it stay that way. Lois Fowler, U.S. citizen

Sent from my iPhone

Lois H — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lois H Affiliation: Jun. 21, 2026 Quarterly Reporting should be maintained. The markets are volatile and our investment companies need as much information as possible to keep our investments safe. Move towards transparency, not less communication.

Lois Koning — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lois Koning Affiliation: Jun. 21, 2026 It definitely does matter if quarterly reports are filed. Then we know where we stand and where the country is at this moment. We have a right to know where we are. Many of us are not big company's or big corporations. But even us little guys have a right to know how we stand. Lois J. Koning Retired Registered Nurse of 45 years, all bedside nursing

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Lois Rifner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lois Rifner Affiliation: Jun. 21, 2026 Do not keep us in the dark!

Lola Schiefelbein — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lola Schiefelbein Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I will make this short...investing is already a risky practice. Blocking objective facts and background involved in said-investing is stacking an unfair deck against those interested in supporting "free" enterprise! Don't do this! You are bringing a rush of judgment upon yourselves that isn't necessary--think again!

Lon Krueger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lon Krueger Affiliation: Jun. 21, 2026 Quarterly reporting is paramount to keep! Six moths way too long of time!

Get Outlook for iOS

Lon Mapes — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lon Mapes Affiliation: Jun. 21, 2026 I am not on favor of this. We need to maintain transparency but continuing to require quarterly reporting.

Lon Mapes, MBA | President | LDM COMMERCIAL
1684 Plum Lane, Suite 102 | Redlands, CA 92374
Office: 909.307.1000 | Cell: 909.648.4091 | Email: LMapes@LDMcommercial.com
California Broker DRE# 01397926

Lonnie Cook — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lonnie Cook Affiliation: Jun. 21, 2026 Needs to stand I will pull all my investments as will millions others if this new rule is adopted the Grinch only continues to inflict more control if they are able

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Lonnie Persinger — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lonnie Persinger Affiliation: Jun. 21, 2026 Keep it Quarterly

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Lonnie Wilson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lonnie Wilson Affiliation: Jun. 21, 2026 The proposed semi-annual reporting over time will erode trust in the public markets and raises the expected risk premium, lead to lower valuations and potential market runs. I for one will be less like to invest in markets that are less transparent and especially look to divest from the more volatile market sectors. When did being accountable to shareholders, become a burden? Any company that takes this stance naturally becomes even more speculative.

Lora VanNoord — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lora VanNoord Affiliation: Jun. 21, 2026 Quarterly reports are necessary for many reasons but mainly to stop fraud !
Lora Vannoord, retired

Loraine Hasan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Loraine Hasan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My name is Loraine Hasan and I have been working and investing for 26 years. I'm very close to retirement and I am counting on my savings to be there for when I need it. If I am not being made aware of my investment for 6 months, I cannot make educated decisions on how to use or reinvest my hard earned money.

Please reconsider this decision and continue to inform us on a quarterly basis.
Thank you.

Lore Bazemore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lore Bazemore Affiliation: Jun. 21, 2026 I am a widow--and never have been a gambler. Stop destroying our government. Leave checks and balances alone as they stand.

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loree Catlett — Jun 21, 2026
Subject: S7-2026-15 Comment From: loree Catlett Affiliation: Jun. 21, 2026 Dear [Recipient Name],

Please reconsider this decision and the impact it will have on the American people. I urge you to think about what this means for all of us and to reconsider your current course of action.

Sincerely,

Loree Catlett

Lorenzo Bancos — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lorenzo Bancos Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Having information is needed to make informed financial choices. The more information, the better. Quarterly statements are very import to investing.

Loretta — Jun 21, 2026
Subject: S7-2026-15 Comment From: Loretta Affiliation: Jun. 21, 2026 Keep it Quarterly.

Loretta14 — Jun 21, 2026
Subject: S7-2026-15 Comment From: Loretta14 Affiliation: Jun. 21, 2026 Investors deserve transparency!
I support quarterly reporting of company's investments.

Sent from my iPhone

Lori Adamson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lori Adamson Affiliation: Jun. 21, 2026 You are making corruption normal!

Lori Adamson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lori Adamson Affiliation: Jun. 21, 2026 Stop helping the insiders!

Lori Anderson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lori Anderson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reporting to confirm that companies are operating above board. I am trusting my dollars to this company. We do not need another ENRON. This is my retirement.

Lori Hoffman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lori Hoffman Affiliation: Jun. 21, 2026 My name is Lori Hoffman, Manufacturing Accounting. Please hold companies accountable. Quarterly accounting makes sense to protect investors and consumers. Thank you.

Lori Hoffman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lori Hoffman Affiliation: Jun. 21, 2026 This practice will encourage fraud! Please do not!

Lori Noonan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lori Noonan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't be reckless. Transparency and opportunities for correction are benefits of quarterly reporting for no - professionals (ie middle class) and help short and long term financial planning.

Lori Northrup American citizen — Jun 21, 2026
Subject: File No. S7-2026-15 From: Lori Northrup The SEC should keep the current quarterly reporting as is. The is is another blatant example of openly allowing obvious fraud and corruption! This administration is soon blatantly corrupt and could care less who knows it! Who will pay in the end? I will!! The American people are being taken by . every level of this administration from the very smallest of corrupt titles handed out by this administration to the very top who leads by example!! The guys a corrupt crook and the SEC is following his lead! Leave the QUARTERLY REPORTING ALONE!

Lori Oppenlander — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lori Oppenlander Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep reporting requirements quarterly. A lot can change in 6 months. Our world moves quicker and lthings change faster. Not a good time to reduce reporting and limit accountability. thank you,

Lori

LORI PICKERING — Jun 21, 2026
Subject: Comment on S7-2026-15 From: LORI PICKERING Affiliation: Jun. 21, 2026 To whom it may concern – let it be known that this citizen believes that quarterly reporting of company returns and dividends is essential to the success, not only of the investors but of the country as a whole. We need to know what is happening with our investments so that we can continue to make wise decisions moving forward….. if companies only report their profits and losses twice a year, the investors won't know what's going on and will be hurt in the long run. Don't we want people to be successful and happy in this country? Don't we value the middle class? Are the extremely rich people in this country the only important people? If the middle class disappears, who's going to buy the things that the very rich people are trying to sell? Please don't oppress the people who are trying to invest and make their lives better and save for a future and for their retirement. The super rich aren't the only important people in this country. We all have a need to survive and thrive and be proud of our country and we can't do that if we only serve the super rich. And honestly, when is enough, enough? How rich do the super rich need to be? Do they need to own and control everything? Isn't there enough to go around so that the middle class can grow and survive? The country as a whole does best when everyone thrives, and when the middle class is allowed to grow, and poverty is diminished and hopefully eradicated, then we will have a happy, healthy, thriving country and that's what we should all strive for. There is plenty and prosperity to go around so that everyone can prosper and do well. Let's not be greedy, people. I care about my country. I am a patriot. I am a concerned citizen and I care about my fellow citizens. This is what America should be about —not selfishness, oligarchy, and greed. My name is Lori Pickering. I am retired and I live in Denver, Colorado; this matters to me because I am a human being who cares about my country and my fellow citizens — all members of these great United States. Please remember what this country was built on and what it is supposed to be all about: With liberty and justice for all, and that means social justice, fairness, and the freedom to pursue economic well-being. Thank you for considering this letter and reading to the end. I care about my country, all of it, every single person in it. Protect investors' right to know what is happening with their investments and protect transparency.

Sent from my iPhone

Lori Redston — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lori Redston Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not put us back to 1955 standards, it didn't work then it won't work now. Keep companies accountable.

Lori Rhein — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lori Rhein Affiliation: Jun. 21, 2026 My name is Lori Rhein, I work in government as an examiner for social services. I believe that quarterly reporting is important because from top down company should be accountable and investors be able to see the activity and know the strength or weakness of a company. This can affect retirement plans, personal investment, etc., and by affecting these areas, people's livelihoods and future are affected. In order to make reasonable decisions and understand our economy quarterly reporting is important. Please do not remove quarterly reporting thank you.

Lori Rhein
Sent from my iPhone

Lori Simonds — Jun 21, 2026
Subject: S7-2026-15 From: Lori Simonds Affiliation: Jun. 21, 2026 Lori Simonds, Retired VP of Design, NYC. Quarterly reporting has to stay to keep CEOs honest. Give them an inch, you know the rest.

Lori Tartaro — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lori Tartaro Affiliation: Jun. 21, 2026 I am a US citizen. 13208 is the zip in which I live. I am completely opposed to the twice a year reporting that the SEC is proposing. I am strongly for keeping it quarterly. We want transparency It's only fair that quarterly reporting is mandatory

Sent from my iPad

Lori Zolar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lori Zolar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency is essential. Companies who are traded publicly are owned in by those of us who have put our faith in the system. For many, our future depends on our ability to manage the funds we place into this system. This measure, puts investors in the dark and at significant risk. It encourages us to redirect our investments so that we can better plan and manage our monies.
This may appear to help companies or lesson the administrative effort for regulators but if we all start moving these investments.
The reason the need is so great is the fact that people trust those regulations.
break the trust and you break the system.

Lorie Murray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lorie Murray Affiliation: Jun. 21, 2026 Keep everyone honest! I have a large portion of my retirement in the market. I'm hoping to live long enough to use it to enjoy my life, as well as, enrich the lives of my kids and my grandkids. Things are already in favor of the wealthiest, don't take any more away from the middle class.

Lorraine Adams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lorraine Adams Affiliation: Jun. 21, 2026 I'm a retired Flight attendant and I'm disgusted with all the cheating that's allowed. Americans are tired of the Gov't playing king for corporations and allowing these shenanigans. Stop allowing and increasing the ways crooks operate.

Sent from my iPhone

Lorraine Bale — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lorraine Bale Affiliation: Jun. 21, 2026 It’s not broken. It doesn’t need to be changed. Leave well enough alone.

Sent from my iPhone

Lorraine Strange — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lorraine Strange Affiliation: Jun. 21, 2026 This is very unsafe monetary policy that only hurt us all in the long run. Oversight should be on top of them minimum quarterly!

Lorri Peterson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lorri Peterson Affiliation: Jun. 21, 2026 My name is Lorri, and I retired from 37 years of teaching 2 weeks ago. People and institutions tend to gravitate to the habits and ethics of their peers. One might say a rule is optional, but it become de facto code in time. As a small investor, whose life is not centered around financial markets, I NEED transparency rules to ensure that my foot in the door remains in the door. Please do not change reporting rules that could put the public at a disadvantage. Thank-you for reading my message.

Lorrie Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lorrie Miller Affiliation: Jun. 21, 2026 Keep it where all records are accessible to prevent fraud for legal purposes

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Lou Chavez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lou Chavez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
If public companies aren't transparent if there isn't quarterly reporting how can the small investor be successful.

Lou Church — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lou Church Affiliation: Jun. 21, 2026 Lou Church, retired RN. This matters because I worked hard to save for my future. I have the right to keep my savings transparent to me.

Louie Abdou — Jun 21, 2026
Subject: S7-2026-15 Comment From: Louie Abdou Affiliation: Jun. 21, 2026 Absolutely. Personally it should be monthly.

Louie Abdou

Louie Abdou — Jun 21, 2026
Subject: S7-2026-15 Comment From: Louie Abdou Affiliation: Jun. 21, 2026 Absolutely. Personally it should

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LouisB — Jun 21, 2026
Subject: S7-2026-15 From: LouisB Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Keep the laws honest

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Louise Castelluccio — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Louise Castelluccio Affiliation: Jun. 21, 2026 Listen to history and don’t diminish our savings; keep quarterly reports for making companies responsible. Our retirement savings are invested in stocks and we, as retired citizens, cannot take the risk that semiannual reporting would pose.

Sent from my iPad

Louise Hepp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Louise Hepp Affiliation: Jun. 21, 2026 Quarterly reporting is what is suitable. Too much can happen in 6 months.

Louise Kinnard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Louise Kinnard Affiliation: Jun. 21, 2026 Louise Kinnard, 78, and retired: By not reporting, they are literally "robbing us blind". Our purchases and patronage keep them alive, so to speak. Therefor, we deserve to know where their profits go. No more covering up!!

Louise Schlegel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Louise Schlegel Affiliation: Jun. 21, 2026 My name is Louise Schlegel. I watch market reports because before my retirement from teaching I made regular investments. It is important that companies continue quarterly reporting.

Louise Smith Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Louise Smith My name is Louise Smith. I am retired and rely on

stock market investments for my retirement income. Transparency and timely quarterly reporting are essential factors to my investment process. Reducing reporting requirements increases the possibility of fraud.

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lovetta dill — Jun 21, 2026
Subject: S7-2026-15 From: lovetta dill Affiliation: Jun. 21, 2026 In this time of unbridled corruption and greed we need more accountability, not less. Economists are warning about the instability of a market gone wild, and we have seen over and over again the catastrophic results of loosening SEC regulations.
Lovetta Dill
Oregon Voter
Retired Social Worker
Taxpayer for over 60 years, bailing out corrupt and irresponsible financial big shots every time they engineer an economic meltdown and tired of it.

Lowell Waxman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lowell Waxman Affiliation: Jun. 21, 2026 I support quarterly reporting as a strong standard of fiscal health reporting by corporations. Transparency is an investor essential. It ain't broke so don't fix it and as the current standard is strong and effective I see no reason to change the standard.

Lowell Waxman
retired librarian

LuAnn Armer — Jun 21, 2026
Subject: S7-2026-15 Comments From: LuAnn Armer Affiliation: Jun. 21, 2026 We absolutely need quarterly reports! I demand that this information remain available to me!
Thank you,
Robin Armer

LuAnn george — Jun 21, 2026
Subject: S7-2026-15 From: LuAnn george Affiliation: Jun. 21, 2026 Why in the world would the SEC want to make it easier for CEOs to avoid responsibility for wrong-doing by their organization? It is their job to know everything that is going on. Please do NOT change these regulations. I am a retired school teacher and rely on my investments to be able to do the things in retirement that I wish to do. I did everything right. I worked hard every day of my working life. I put money aside every pay so that the money would be there when I needed it it retirement. I lived beneath my means and have lived in what young couples today would consider a "starter home" for my entire adult life. At one point my husband and I were sleeping in the basement when my step-children moved in with us. To think that my investment could disappear overnight because a CEO lied about the financial condition of his or her company is unconscionable. If a CEO chooses to mislead the SEC and the public as to the financial standing of his or her company, there should be stiff penalties for that. They are playing with people's lives!
LuAnn M. George, retired school teacher

Luanne Weidner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Luanne Weidner Affiliation: Jun. 21, 2026 What are you hiding?Transparency is key , it keeps everyone , honest and above board. Time to stop playing the games.

Lucy Eberhart — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lucy Eberhart Affiliation: Jun. 21, 2026 Quarterly reports create more transparency for all. So much can go right or wrong in six months. We need to be informed so that we can make good financial decisions. Six months is an eternity when dealing with finances.
The quarterly reports give insight to the direction a company is heading.
My husband diligently reads these reports so that we can appropriately make decisions regarding our investments.

Lucy Eberhart
Retired

Get Outlook for iOS

Lucy Heitzenrater — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lucy Heitzenrater Affiliation: Jun. 21, 2026 As an accountant, quarterly reports are a must for any business, regardless of size. Investors deserve the right to have the ability to see the health and strength of the businesses they are investing in on a quarterly basis. Do not allow those investing to be kept in the dark. Millions of people depend on these reports. Taking this information away from investors is shameful, it's neglectful, and will foster an environment of secrecy and lead to insider trading among those within the businesses not reporting quarterly.

Lucy Long — Jun 21, 2026
Subject: S7-2026-15 From: Lucy Long Affiliation: Jun. 21, 2026 Lucy. Retired RN, We must keep big business and it's leaders accountable for fraud. Keeping jail time on the books is obviously needed to control dishonesty and the fraud we are seeing so much of. Let's keep them accountable!

LueAnna — Jun 21, 2026
Subject: S7-2026-15 From: LueAnna Affiliation: Jun. 21, 2026 We need this to keep ethics alive. Business owner, LueAnna Bracha, Montana.

Yahoo Mail: Search, Organize, Conquer

Luis Aviles — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Luis Aviles Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need all the reporting that is available to us.

Lurene Black — Jun 21, 2026
Subject: S7-2026-15 From: Lurene Black Affiliation: Jun. 21, 2026 Stop the issue of get out of jail free cards

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LutherBlissett100 — Jun 21, 2026
Subject: S7-2026-15 Comment From: LutherBlissett100 Affiliation: Jun. 21, 2026 Do NOT alter the current quarterly report and CEO signature with penalties system. Accountability since the ENRON fiasco is required, eliminating that requirement is counterproductive and stupid. Don’t be stupid.

Sent from my iPhone

Ivintro — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ivintro Affiliation: Jun. 21, 2026 With all the current concern about and the obvious appearance of insider trading , it's a bad strategic move to cut back on being the official watchdog. But go ahead, hey, prove that corruption is rampant. Prove that the current administration couldn't care less.

I am 78, college grad, self employed business and real estate owner with a few very small IRAs. Your target voter. An Independent.

Bad move. Don't do it.

Sent from my Galaxy

Lyana Monterrey — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Lyana Monterrey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are needed in order for us investors to Be informed of the companies financial health. it is a bad idea to stop this practice kindly reconsider.
Sincerely, Lyana Monterrey

Lynda Buatte — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lynda Buatte Affiliation: Jun. 21, 2026 Lynda. PCA.

Lynda Hall — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynda Hall Affiliation: Jun. 21, 2026 As a investor of any company. I think quartery statement are the way to keep the people informed.It's, I'm not gonna get a quarterly statement.Then I'm gonna pull my stock.I'm not gonna do it that's too long

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Lynda L Matejka — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynda L Matejka Affiliation: Jun. 21, 2026 Don’t short change the American people!

Lynda Tilley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynda Tilley Affiliation: Jun. 21, 2026 Please maintain the quarterly reporting rule. The rich have already nearly destroyed our way of life, please don't allow them to take more.

Lyndee Lapin — Jun 21, 2026
Subject: S7-2026-15 From: Lyndee Lapin Affiliation: Jun. 21, 2026 What HONEST justification do you have for taking these people off the hook? It’s an obvious invitation to misbehave. With their own money on the line they would be more careful. You should be embarrassed for either even considering this move. What’s in it for you?

Sent from my iPhone

Lyndon Braun — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lyndon Braun Affiliation: Jun. 21, 2026 Dear SEC,
I strongly favor the transparency of quarterly reporting by public companies. It allows me to make more informed investing decisions and helps hold companies accountable to the public and their shareholders.
Lyndon Braun,
Individual Investor, Boston

Lyndon Braun

617.504.9696 mobile
LBraun@alum.mit.edu

Please excuse brevity & typos; this was sent from my mobile phone.

LYNN BROCK — Jun 21, 2026
Subject: S7-2026-15 Comment From: LYNN BROCK Affiliation: Jun. 21, 2026 My name is Linda Brock and I oppose this 6 month change in reporting. Too much time for fraud and insider trading

Sent from my iPhone

Lynn Daniels — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Daniels Affiliation: Jun. 21, 2026 I am Lynn Daniels, retired engineer & manager

This plan to return to less reporting by firms is not in the best interest of the people of the US. Decades ago, we changed to quarterly reporting, with positive results. We need to know what and how the firms we invest in are functioning. This idea to return to semi annual reporting helps keep investors in the dark and should be opposed by any one who invests.

Do not permit this change!

Thank you
Lynn Daniels
Salem, SC

LYNN DEBLANCE — Jun 21, 2026
Subject: Quarterly reporting From: LYNN DEBLANCE Affiliation: Jun. 21, 2026 I am opposed to the removal of quarterly reporting. Six months is too long a time as the information is too stale dated to be of use for small investors such as I am. Changing the rule provides no savings to myself and only allows the companies to hide reportable information longer.

Lynn DeBlance
Retired Accountant & Treasurer

Lynn Durel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Durel Affiliation: Jun. 21, 2026 The public should continue to know quarterly. Keep the open so we know what you're up to!

Lynn F — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lynn F Affiliation: Jun. 21, 2026 Lynn Foster, Retired,

Crestwood, IL
Leave it as it is! If it's not broke, don't fix it! Keep the reporting to the SEC quarterly. Actually with the help of AI both sides, could easily prepare monthly to give us the most up to date reporting!! Do not go back to semi-annual reporting.

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lynn garber — Jun 21, 2026
Subject: S7-2026-15 Comment From: lynn garber Affiliation: Jun. 21, 2026 Austin Garber, office manager. I need as much info as possible. At age 40 I will not likely receive social security. I need to be aware and informed regarding my spe ific investmentsIt should
be a requirement! I cant afford volatility in my investments much less not knowing about them

Yahoo Mail: Search, Organize, Conquer

Lynn Hendershott — Jun 21, 2026
Subject: S7-2026-15 From: Lynn Hendershott Affiliation: Jun. 21, 2026 Yes to quarterly reporting

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Lynn Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Jackson Affiliation: Jun. 21, 2026 Hello, I am an Educator participant. Public financial disclosure of information by investment companies and the like must continue. This information should continue to be public knowledge to educate consumers adding to leading indicators global information. Please keep financial company information public and constant.

Sent from my iPhone

Lynn Jenkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Jenkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We must have transparency and hold people and companies accountable on every level!

Lynn Johnston — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lynn Johnston Affiliation: Jun. 21, 2026 Keep the reports coming quarterly. The reasons are obvious.
Lynn Johnston MD

Sent from my iPhone

Lynn L Combs — Jun 21, 2026
Subject: S7-2026-15 From: Lynn L Combs Affiliation: Jun. 21, 2026 If I have to report taxes quarterly, so should they.

It gives them less time to hide the truth? It gives the SEC the information they need to see how businesses & the economy is doing.

Business owner, CA, Louise

Lynn Marchese — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Marchese Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a recent retiree, this potential change could drastically effect the savings I have invested in my future. Not seeing financial movements could destroy me. Please leave reporting as it has always been!
Thank you,
Lynn Marchese

Lynn Pasqualetti — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Pasqualetti Affiliation: Jun. 21, 2026 Loosening the corporate reporting leaves all the investors open to more overstatement of profits, fraud and embezzlement. As a former accountant with my own practice, accountability and oversite is crucial.

Lynn Pasqualetti

Sent from my iPad

Lynn Pomprowitz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lynn Pomprowitz Affiliation: Jun. 21, 2026 Retired. Keep the quarterlt reports. The rich just want to keep getting richer and leaving the rest behind. It's my money and I want to know where it's going . Lynn Pomprowitz

lynn.pomprowitz@gmail.com
920-468-1398
920-264-5862

Lynn Sabo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Sabo Affiliation: Jun. 21, 2026 We have the right to know how companies doing leave it as a quarterly reporting this way if there are problems they can deal with them going 6 months maybe to late and that problem got worse and the business is now going out of business

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Lynn Sisco — Jun 21, 2026

Subject: S7-2026-15 Comments From: Lynn Sisco Affiliation: Jun. 21, 2026 Please leave reporting as it is. At 70 too old to worry about life savings.

Sent from my iPhone

Lynn Weivoda — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynn Weivoda Affiliation: Jun. 21, 2026 HelloI am retired, and doing quite well until this administration. Now I am worried. I like to know how my accounts are doing. Lynn Weivoda

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Lynne Angeloro — Jun 21, 2026
Subject: S7-2026-15 From: Lynne Angeloro Affiliation: Jun. 21, 2026 The whole REASON for the quarterly reports AND the CEO signing them was to STOP untrue reporting!! WHY THE HELL would we want this IMPORTANT check on those running large and small companies? I suspect that the only ones pushing for this change are unsavory people grifting their own company, their own employees, and their own company! SHAME ON THEM! Don't let lazy grifters do this!!

—
Lynne F. Angeloro
langeloro@gmail.com
(650) 644-9766
—

Lynne Birmingham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lynne Birmingham Affiliation: Jun. 21, 2026 KEEP QUARTERLY TRADING!
LYNNE BIRMINGHAM, Retired
We need to have fairness, transparency and the chance for Americans to prosper.
It benefits everyone one. Please keep it as is. I am expecting my 1st Grandchild soon and I want he or she to live and grow in a strong supporting government.

Sent from my iPhone

Lynne Caniglia — Jun 21, 2026
Subject: S7-2026-15 Comment From: Lynne Caniglia Affiliation: Jun. 21, 2026 Unless you want to screw someone out of money why would you do this.

Sent from my iPad

Lynne Canzani — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Canzani Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Backroom deals and insider handshakes MUST stop. The government must work FOR the people, not the other way around. We deserve full transparency and a level playing field. Do not allow public companies to hide vital information by changing Rule S7–2026–15.

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lynne flexnet — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: lynne flexnet Affiliation: Jun. 21, 2026 ITo the Securities and Exchange Commission:
I am an 83 year old woman. I depend on income from a very volatile stock market and stocks that aren't vetted yet.
Please keep the. quarterly info.
Yhank you

Lynne Portnoy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynne Portnoy Affiliation: Jun. 21, 2026 Maintain quarterly reporting!

Sent from my iPhone

Lynne Stanton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Stanton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I don't know much about investing but I do know about right and wrong and this does not seem right. Do the right thing.

Lynne Wesh — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Lynne Wesh Affiliation: Jun. 21, 2026 As an investor, I would prefer quarterly reports. If there is nothing to hide about a company, then the CEO will continue to issue quarterly reports, even if not required. As for any company not issuing quarterly reports, I would no longer invest in that company. Lynne Wesh retired

Sent from my iPhone

Lynne Wood — Jun 21, 2026
Subject: S7-2026-15 Comments From: Lynne Wood Affiliation: Jun. 21, 2026 Past events make it imperative that visibility and up to date as much as possible. The Enron debacle makes it clear that oversight is needed to avoid economic impacts. I believe that there will be a more stable stock market when financial information from companies is more frequent and visible.

I believe the quarterly reporting is needed to ensure market stability.

Lynnea Hultkrantz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Lynnea Hultkrantz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The quartly report system was put in place to protect investors and the economy from disasters of Enron. The country needs financial stability.

Leave the reporting with signatures as it is.

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lynnette lupien — Jun 21, 2026
Subject: S7-2026-15 Comment From: lynnette lupien Affiliation: Jun. 21, 2026 Keep the quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Lysted Assist from Lysted Support — Jun 21, 2026
Subject: Re: S7-2026-15 Comments From: Lysted Assist from Lysted Support Affiliation: Jun. 21, 2026 Hey Marlene
Looks like you have stepped away. Let us know if you need anything else you can respond here and we will route you to a team member.

This answer was composed by Lysted Assist, Lysted Support's AI Agent.

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m and l sharpe — Jun 21, 2026
Subject: S7-2026-15 Comment From: m and l sharpe Affiliation: Jun. 21, 2026 Keep the financial reporting to the SEC quarterly. Semi-annual is insufficient.

M Daye — Jun 21, 2026
Subject: S7-2026-15 Comments From: M Daye Affiliation: Jun. 21, 2026 This matters to me because as an individual tax payer I'm not given the same advantage for six months. Therefore , this is absurd for the SEC to even consider doing this for businesses.

M Deliman — Jun 21, 2026
Subject: S7-2026-15 Comments From: M Deliman Affiliation: Jun. 21, 2026 DO NOT ROLL BACK REPORTING REQUIREMENTS! Keep corporate reporting requirements for each quarter of operations!

M Edwards — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: M Edwards Affiliation: Jun. 21, 2026 To the Securities

and Exchange Commission:
I shouldn't have to tell you that being an informed investor is better than being an ignorant one. But I will tell you that if investing in the stocks becomes even more similar to playing the lottery, I will just invest less. I will keep more of my money in safer accounts. Period! I wonder how many others will feel the same.

M for Maniac — Jun 21, 2026
Subject: S7-2026-15 Comments From: M for Maniac Affiliation: Jun. 21, 2026 The Senate will vote and ratify this because they are allowed to inside trade also. All I can say is Senators keep thinking of the Portfolios while the citizens get destroyed. The SEC you are powerless. You are a waste of tax payors money.

M J — Jun 21, 2026
Subject: S7-2026-15 From: M J Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY ! TRANSPARENT ! NO GET OUT OF JAIL FREE FOR THE WEALTHY THIEVES !

M McDaid — Jun 21, 2026
Subject: S7-2026-15 Comment From: M McDaid Affiliation: Jun. 21, 2026 ****! You all just want companies we invest with do with our money what they want, without us seeing any outcomes positive or negative for months. This is not right. As an investor I want to know if I should be selling or buy more stocks in companies I invest with. Continuing to deregulate areas that actually affect Americans is extremely bad for everyone.

M R — Jun 21, 2026
Subject: S7-2026-15 Comments From: M R Affiliation: Jun. 21, 2026 Just do away with rico while you're it?! This is a really heinous suggestion. If Teddy Roosevelt were alive, he'd be in your face so fast for attempting to make. The system more hidden and
overly powerful against the average investor. So let me guess, Blackstone and Blackrock are thrilled with this, right?

Yahoo Mail: Search, Organize, Conquer

M Stover — Jun 21, 2026
Subject: S7-2026-15 Comments From: M Stover Affiliation: Jun. 21, 2026 I'm busting my arse cleaning houses every flippin day and I have to report every gd **** dime I make. Giving these billionaire/Epstein class members a break shows me exactly where your twisted priorities/loyalties lie. Quarterly reporting is literally the very least these (maybe crooks?) should have to submit to. Gah. I've had it with this bunch and their enablers. Looking at you SEC…

Sick and tired,
Marcy Stover
Laconia NH

M Wilson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: M Wilson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Something like this is truly going to ruin the economy. You think it's bad now? It will be worse if stocks start plumbing because of this.

M. Bynum — Jun 21, 2026
Subject: S7-2026-15 Comment From: M. Bynum Affiliation: Jun. 21, 2026 Companies need to keep their reporting quarterly. This helps the average investor manage money and their investments. Company hiding their reporting responsibilities is not a good thing for the American public only for the ultra wealthy will this benefit?

M. David Matney — Jun 21, 2026
Subject: S7-2026-15 Comment From: M. David Matney Affiliation: Jun. 21, 2026 I have no issues with semi-annual reporting but EVERYONE works off the same rules. Insiders DO NOT get special priviledge. Everyone works off the same information. Bigtime lawsuite coming against the SEC if you create a special class of rules..

M.C. Mitchell JR — Jun 21, 2026
Subject: S7-2026-15 Comment From: M.C. Mitchell JR Affiliation: Jun. 21, 2026 This reeks of misconduct at every level of government oversight in my humble opinion. The collateralization of management into debt obligations that are then passed on to unsuspecting taxpayers and employees is causing an inestimable drag on the countries GDP and GNP.
Melvin C Mitchell Jr.
P.S. I have been affected by these types of policies and don't think this will reach anyone with any sort of regulatory authority in a timely fashion.

Mac McDonald — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mac McDonald Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is NOT an ethical move. Please reconsider this proposed action.

Mac70031 — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mac70031 Affiliation: Jun. 21, 2026 Dave Port, Oklahoma City, Oklahoma.

Keep the quarterly reporting requirement. If you want to kick off Depression v2.0, changing to a 6 month reporting requirement would do it. Over half the country is barely hanging on financially already, and cutting their pay and pension in half would cause an unmitigated disaster.

Thank you for your consideration of this matter.

Mack Lee — Jun 21, 2026
Subject: S7-2026-15 From: Mack Lee Affiliation: Jun. 21, 2026 I'm urging you to leave the quarterly reporting as it is to keep CEOs in line. Don't trust them!

Mack McClelland — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mack McClelland Affiliation: Jun. 21, 2026 Too much lack of trust for me to go along. You want an extra three months to hide mistakes. History will repeat itself. A big no for me.

Yahoo Mail: Search, Organize, Conquer

Madeleine Hall-Arber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Madeleine Hall-Arber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
With the markets being so volatile, it is absurd to change the existing rule. It's poor policy since, for example, new businesses that have to show profitability to get loans. Also existing businesses may have to pay higher rates if banks have to guess whether they are as stable as they were 6 months ago. I urge you to keep the quarterly reporting requirement.

Madeleine Sklar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Madeleine Sklar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Companies should not be able to hide information or buy our government as they have been doing by the governments refusal to get the money out of politics. all elections and campaign should be paid for by public funds, and every candidate should have the same financing.

Madeleine Taney — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Madeleine Taney Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Absolute power corrupts absolutely! Oversight, regular reporting, and audits are essential to keep the seductive nature of power (ie. Money)in check!
Please protect the public from.getting deceived and robbed.

Madeline Holland — Jun 21, 2026
Subject: S7-2026-15 From: Madeline Holland Affiliation: Jun. 21, 2026 As a small investor myself, I believe everyone should have access to quarterly reporting.

Madeline McLaughlin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Madeline McLaughlin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

The majority of the middle class has their entire investment in the stock market. We do not need less regulation. Companies already hold all the cards. They need to be monitored and the only way to do that right now is through continued quarterly reports to shareholders. We will be destroying market stability and confidence if you enact this proposal.

Madison McGlamery — Jun 21, 2026
Subject: S7-2026-15 Comment From: Madison McGlamery Affiliation: Jun. 21, 2026 It's ridiculous this is even a thought. My money doesn't belong to the god **** banks. Tax the rich, not regular citizens who just want to work hard for what they have.

Madison McGlamery

Madonna Walls — Jun 21, 2026
Subject: S7-2026-15 Comment From: Madonna Walls Affiliation: Jun. 21, 2026 Less accountability means less profits for the ppl. The rich get richer and the poor get poorer. We deserve to be in the know.

Maerian Morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maerian Morris Affiliation: Jun. 21, 2026 SEC

To Whom it May Concern:

My name is Maerian Morris. I am a retired administrator and accountant who has worked on government, various for profit company, and non-profit organization contracts and grants. I worked for many years on reporting and auditing. Sometimes even those with the best of intentions make problematic decisions that are much better for everyone when uncovered quarterly. Waiting 6 months makes repair, restitution, and uncovering of errors and potential malfeasance more difficult. This is a terrible idea and quarterly reporting should be retained. Monthly would be better, frankly. Transparency is so important in a time where trust is being eroded and people are uncertain whether funds are being administered appropriately.

Best regards,

Maerian Morris

Maggie H. — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maggie H. Affiliation: Jun. 21, 2026 Why do something thst promotes fraud? This idea is not about transparency or fairness. It’s as crooked as the Trump Administration.

Sent from my iPhone

Maisha — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maisha Affiliation: Jun. 21, 2026 From ethics to financial planning for investors, transparency of public companies financial states matter. Keep it reporting quarterly.
-Maisha Martin, MSRA
Sr Regulatory consultant

Sent from MaiPhone

Malik Rahman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Malik Rahman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have been a retail investor for a long time and have relied on quarterly reports to make decisions about my investments. The stock market is a black box to most investors, and most people know little about the performance of the businesses while choosing investments for their retirement savings.
I don't know what has triggered the making of this new rule that diminishes transparency and removes the sunshine on their performance. Information is key to choosing where we invest. Please don't take it away.
Thank you for your consideration.

Mallory Joyce N/a — Jun 21, 2026
Subject: File No. S7-2026-15 From: Mallory Joyce I want the reports to remain as quarterly reports.

Mallory Mae — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mallory Mae Affiliation: Jun. 21, 2026 Americans do not live in a representative democracy. We live with the illusion of choice because dark money buys our politicians. The SEC must maintain quarterly reporting mandates for companies so that companies feel and submit to government regulation.

Mallory Mae, J.D.
(she/her/ella)

Mamie Metzger — Jun 21, 2026

Subject: S7-2026-15 Comment From: Mamie Metzger Affiliation: Jun. 21, 2026 Keeping publicly traded company financials quarterly makes all the difference whether I invest in that company or not. Keep quarterly financials.

Manjari Chatterji — Jun 21, 2026
Subject: S7-2026-15 Comments From: Manjari Chatterji Affiliation: Jun. 21, 2026 Keep it Quarterly. More transparency, mot less

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Manneedsspanking Manneedsspanking — Jun 21, 2026
Subject: S7-2026-15 Comments From: Manneedsspanking Manneedsspanking Affiliation: Jun. 21, 2026 Hell no !!! No way. !!!!

Manuel Escalante — Jun 21, 2026
Subject: S7-2026-15 Comment From: Manuel Escalante Affiliation: Jun. 21, 2026 I'm an investor and I want to know where and how are the corporations that I invest on are doing . Only quarterly reports can provide the most timely information.

Manny Escalante
Sent from my iPhone

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maraminnow — Jun 21, 2026
Subject: S7-2026-15 Comment From: maraminnow Affiliation: Jun. 21, 2026 Quarterly reporting should be required. I have a list of investments on my phone that I need to keep track of. My name is Mara Buechele and I am a retiree. Obviously I want to be able to intelligently discuss my investments with my financial advisor, and he needs this information to function.
Stock price trends alone do not suffice.

Marc and Jackie Rude — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marc and Jackie Rude Affiliation: Jun. 21, 2026 Stop your recklessness. It's time you listen to your investors.

Jackie Harris-Rude

Marc Beauchamp — Jun 21, 2026
Subject: S7-2026-15 From: Marc Beauchamp Affiliation: Jun. 21, 2026 Rev.Marc Beauchamp/ it's important in this age of deceit and white collar theft to keep all businesses honest . Keep the ruling unchanged !

Marc Edwards — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marc Edwards Affiliation: Jun. 21, 2026 The only thing better than quarterly reporting would be monthly reporting. Changing to semi-annual reporting is a giant step BACKWARDS!

Marc Edwards, retired, investor

Marc Lindquist — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marc Lindquist Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Public knowledge is not a bad thing and it allows investors accurate information on how they will invest money.

Sent from my iPhone

Marcella Rice — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marcella Rice Affiliation: Jun. 21, 2026 Do not do it! We (the public)already take a HUGE backseat to"others" manipulating the market 24/7.
This is a horrendous idea .
We need to know what these companies on the stock market are doing with the money we invest. It's pretty obvious a lot of cheating already happens-don't give thieves the option to do more. Waiting 6 months to find out how companies are doing makes no sense. Regular people would be maximally shut out and without recourse. We need to know how our money has been used; the prospects for the companies in the future, all changes that have happened in 6 months. This idea is ludicrous. Billionaires will LOVE it and will rip us off some more.

Marcelle Van Houten — Jun 21, 2026
Subject: S7-2026-15 From: Marcelle Van Houten Affiliation: Jun. 21, 2026 Quarterly reporting is imperative. Don’t understand the incentive for changing that rule unless you want to protect cheaters, please stick to your guns and make people accountable to the laws of our country.

Sent from my iPhone

Marcia Cook — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marcia Cook Affiliation: Jun. 21, 2026 Quarterly reporting is important! Do not change this! Why do you always try to screw the average citizen, by ignoring what it would truly cost instead of acting like it won’t matter when it does.

Marcia Cook
mmmkc5@outlook.com

Marcia Edwards — Jun 21, 2026

Subject: S7-2026-15 From: Marcia Edwards Affiliation: Jun. 21, 2026 quarterly reporting keeps everyone more honest

Marcia Edwards
Sent from my iPhone

Marcia Fox — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Fox Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more transparency not less, especially now.

Marcia Gilbert — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marcia Gilbert Affiliation: Jun. 21, 2026 In the service of transparency investors need to be able to adjust their investments wisely. Being uninformed for six months is not transparent. Small investors cannot afford that risk.

Sent from my iPhone

Marcia Golden — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Golden Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Corporations and inside traders already hold too many ways to manipulate the market, do not weaken the existing protections we have. Millions of retirees are invest in the stock market and should have transparent and timely information available to them.

Marcia Koch — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marcia Koch Affiliation: Jun. 21, 2026 Keep mine QUARTERLY

-Marcia Koch
585.991.6888
American Rock Salt 🇺🇸

*sent from mobile device 📱

Marcia O'Kane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marcia O'Kane Affiliation: Jun. 21, 2026 It must be kept to keep the corporation in check and public informed.

Sent from my iPad

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marcia scott — Jun 21, 2026
Subject: S7-2026-15 Comment From: marcia scott Affiliation: Jun. 21, 2026 Quarterly reporting needs to remain with prison terms if financial information is incorrect. Insider trading is illegal and those who violate those laws need to be held accountable.

Yahoo Mail: Search, Organize, Conquer

Marcie Walton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marcie Walton Affiliation: Jun. 21, 2026 Everyone invested or looking to invest should do so with the same knowledge as admin .

Sent from my iPhone

Marcy Bryan — Jun 21, 2026
Subject: S7-2026-15 From: Marcy Bryan Affiliation: Jun. 21, 2026 Keep quarterly

Sent from my iPhone

Marcy Meyer Individual investor — Jun 21, 2026
Subject: File No. S7-2026-15 From: Marcy Meyer Hello, As an individual investor who depends on timely and reliable company financial information to make sound investment decisions, I am writing to request that you reject the proposal to reduce the number of reviewed, certified financial filings publically-traded companies are required to file each year. Such a change would create profound risk for individual investors like me by creating large blocks of time when trustworthy, current company financials would be unavailable. The resulting uncertainty could create corresponding periodic gaps in the flow of capital into the market from individual investors if they are unwilling to take part in such high-risk trading and/or it could result in financial losses among those who do take the risk, neither of which are outcomes that would contribute to the robustness of the American economy. Please do not move forward with the proposed changes. Sincerely, Marcy-Ann Meyer

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Marcy Whiting — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marcy Whiting Affiliation: Jun. 21, 2026 We need to get quarterly reporting to inform us of how are investments are going so we can make informed

decisions. This is our money and we have a right to know. Transparency from these companies are a must. History shows us that without transparency, portfolios like money. This does not help individuals and thus hurts our economy.

Marcy Herman-Whiting

Mardi O'Shaughnessy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mardi O'Shaughnessy Affiliation: Jun. 21, 2026 Quarterly reporting is essential to the American enterprise system. It's not a perfect system, but it helps to keep businesses honest. Extending the reporting period to six months would only empower the charlatans, who get away with too much as it is.

Mare Watts — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mare Watts Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

ENOUGH OF THIS HORRIFIC "Government/Regime".

THIS WILL BE TERRIBLE FOR THE ECONOMY AND POTENTIALLY

Maren Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maren Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: keep reporting quarterly. Why make changes to a rule that would lessen the transparency of the companies we invest in? We want to invest with confidence.

Margaret Flynn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Flynn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
In my view Rule S7-2026-15 will benefit the corporations that would no longer have to supply quarterly reports to their investors. Investors like myself, who work hard and save for kids education and/or our retirement and are not financial professionals. Reports that come quarterly we can at the very least compare and possibly head off disaster, reviewing and comparing (and making sense of) reports that come less often than quarterly puts more burden on the non-finance-professional investors and ensures the corporations and finance professionals do not have to be honest and upfront with those of us who are financing their businesses It'll increase personal bankruptcy and corporate fraud.

Margaret Hill — Jun 21, 2026
Subject: S7-2026-15 Comments From: Margaret Hill Affiliation: Jun. 21, 2026 Please KEEP Public companies reporting their financial results every three months, DON’T change their reporting to every six months.

Sent from my iPhone

Margaret Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think that this is a great opportunity for your business I appreciate you sharing get my free ring

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Margaret Keller — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Keller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep business reports of earnings quarterly.

Margaret Lastra — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Lastra Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is an insane idea that would hurt investors and the stock market.

MARGARET MAJOR — Jun 21, 2026
Subject: S7-2026-15 Comment From: MARGARET MAJOR Affiliation: Jun. 21, 2026 Keep quarterly reports. It’s our right to know what is happening with our investments in a timely manner.

Sent from my iPhone

Margaret McCourt — Jun 21, 2026
Subject: S7-2026-15 From: Margaret McCourt Affiliation: Jun. 21, 2026 S.E.C. needs to stick to past practices. Enough changing the rules for the rich.

Margaret Mooha — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Mooha Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I am living on a teacher's pension that someone else manages. How are they to know how to make the best investments of my money if you don't give them reliable data? This is outrageous and I'm against this new rule.

Margaret Orr — Jun 21, 2026
Subject: S7-2026-15 Comments From: Margaret Orr Affiliation: Jun. 21, 2026 No!!!! Please open your books so everyone can make the right decisions to invest.

Sent from my iPhone

Margaret Richard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Richard Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
WE need quarterly reports. There needs to be accountability.!

Margaret Rickards — Jun 21, 2026
Subject: S7-2026-15 From: Margaret Rickards Affiliation: Jun. 21, 2026 The country has been ravaged by these billionaires. Let's at least try to keep them honest.

Margaret Russo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Russo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not allow public companies to hide important information.
Full disclosure is warranted.

Margaret Sully — Jun 21, 2026
Subject: S7-2026-15 From: Margaret Sully Affiliation: Jun. 21, 2026 These CEO's & CFO'S they must be accountable with this kind if money & the temptation to act fraudulently is too much . It has weaken our morality and it hurts all of us.
Margaret Sully Oregon.

Margaret Sully

Margaret Theibert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Margaret Theibert Affiliation: Jun. 21, 2026 Retain quarterly reports please!

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone
Get Outlook for Android

Margaret Townsend — Jun 21, 2026

Subject: S7-2026-15 Comments From: Margaret Townsend Affiliation: Jun. 21, 2026 As someone who worked as an executive at major Fortune 500 Companies, I do not support a reduction in transparency. Yes. It is work, but it is work that protects all honest people involved - the board, the leadership, the investors and the employees. There is nothing good to be gained by allowing a company to kick disclosure of an abnormality or business disruption down the road. I can tell you first hand (Washington Mutual, GE after 9-11) that transparency creates an important dynamic that, if missing, allows people to tell themselves lies about how bad it is or how it can be fixed. Do not reduce the reporting period. The best run companies understand and respect this. Margaret Townsend

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Margaret Weinberger — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Weinberger Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
What? Financial clarity and transparency in investments is CRUCIAL to a solid market. Let's not start with these shenanigans implemented by greed. I say KEEP US INFORMED!
Margaret Weimberge
Somerville, NJ

Margaret Wirth — Jun 21, 2026
Subject: S7-2026-15 Comment From: Margaret Wirth Affiliation: Jun. 21, 2026 Quarterly reporting is critical for investers to have a clear understanding of the status of our investments

Sent from my iPhone

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margaretbellerby — Jun 21, 2026
Subject: S7-2026-15 Comment From: margaretbellerby Affiliation: Jun. 21, 2026 Margaret Bellerby, retired teacher. This is a move designed to only benefit the people who are closest to the heart of the actual financial situations of these companies, while keeping the investors out of the loop and at the mercy of corporate malfeasance. There is NO reason why this change should be implemented, other than to pad the pockets of some while withholding information from the rest of us. No way this should go forward. How did this even become an issue?

MargaretMary Gestaut — Jun 21, 2026
Subject: S7-2026-15 Comments From: MargaretMary Gestaut Affiliation: Jun. 21, 2026 Quarterly reporting is absolutely necessary to shine a light on corporate health and to give accurate information to investors. As a retiree relying on investment income this is an absolute necessity to insure I am getting accurate information to make my financial decisions. MargaretMary Gestaut retired chemist

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Margee Stone — Jun 21, 2026
Subject: S7-2026-15 From: Margee Stone Affiliation: Jun. 21, 2026 Increase accountability, don't decrease it!!!

Margery Kice — Jun 21, 2026
Subject: S7-2026-15 From: Margery Kice Affiliation: Jun. 21, 2026 As a retired Educator, I count on my investments for financial security during my retirement. Sadly, in the past there have been blatant abuses of stockholder's and the public's trust in the leadership of financial institutions leading to the wise requirement of quarterly reporting guaranteed by the signatures of head executives under the penalty of law. It is important to continue the quarterly reporting and signatures as currently required by the SEC! Please do not take that safeguard away. Sincerely, ML. Kice, Wichita, KS

Sent from my iPhone

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margery west — Jun 21, 2026
Subject: S7-2026-15 Comments From: margery west Affiliation: Jun. 21, 2026 The companies should never be able to hid their books to investors or scrutiny. (Marge West. Retired RN, investor)

Margie Chance — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Margie Chance Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop the SEC from taking vital information away from entrust investors. We are already at risk of losing social security, medicaid, Medicare. Now they're coming for our hard earned dollars that should keep us from becoming a drain on society as we age. We deserve to know what's going on with our investments and to retain our retirement funds. Don't let the billionaires steal every last done we own.

Margie Lawless — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Margie Lawless Affiliation: Jun. 21, 2026 Margie Lawless, Former Bank Risk Executive for BMO based in Chicago , Illinois.

Quarterly reporting absolutely necessary to keep the pulse in the risk of the company. I saw too many issues with companies when reporting became infrequent and things got lax, and riskier.

Less reporting will actually hurt investors and companies long term.

Margie Richards — Jun 21, 2026
Subject: S7-2026-15 Comments From: Margie Richards Affiliation: Jun. 21, 2026 KEEP QUATERLY REPORTING

Margo Owano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Margo Owano Affiliation: Jun. 21, 2026 As an elderly woman,it is very important to know how my stocks are doing quarterly. Companies have computers; it is a piece of cake for them to report quarterly.

Maria Clifford — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maria Clifford Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not change the reporting requirements. Keeping the quarterly disclosures is more beneficial to stakeholders who at some point in will depend on income that is not an earned salary. This helps in better decision making and hopefully keeps those reporting honest.

Maria Herwig — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maria Herwig Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please, allow full public disclosures. Lack of transparency erodes voters confidence.

Maria Lalley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maria Lalley Affiliation: Jun. 21, 2026 Keep it the way it is

Sent from my iPhone

Maria Lalley MS FNP RN
lalley@ecc.edu

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Maria Levin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maria Levin Affiliation: Jun. 21, 2026 This is so important to keep the reporting to quarterly. In fact monthly would be my preference, especially during these times. So many could lose their entire life savings if not informed in time. These are critical times, please make the right choice.

Sent from my iPad

Maria McNamara — Jun 21, 2026

Subject: S7-2026-15 Comments From: Maria McNamara Affiliation: Jun. 21, 2026 Keep it as it is now.

Maria Pinchera — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Maria Pinchera Affiliation: Jun. 21, 2026 There is no public benefit to companies reporting only 2x a year. With quarterly reporting, we have better visibility to the money we invest, and where we should invest. Please do not make the reporting less transparent!

Maria Pinchera
Scottsdale, AZ 85260

Sent from my iPhone

Maria Ruotolo - Sakarin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maria Ruotolo - Sakarin Affiliation: Jun. 21, 2026 Transparency exposes the truth. Quarterly reporting is essential.

Get Outlook for iOS

Maria Shannon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maria Shannon Affiliation: Jun. 21, 2026 The rules had a very good reason for being there. This should not change

Thank you for your time,
Maria Shannon

Maria Stewart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maria Stewart Affiliation: Jun. 21, 2026 The reporting needs to be quarterly, please keep it that way.

Sent from my iPhone

Mariah Emerson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mariah Emerson Affiliation: Jun. 21, 2026 Accountability and transparency are necessary in our democracy. Quarterly reports inform everyone, as is appropriate and fair.

Mariah Emerson, retired mother, grandmother, citizen.

Sent from my iPhone

Marian Coffman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marian Coffman Affiliation: Jun. 21, 2026 Please keep up the Quarterly Reporting. We all are anxious to see where we stand. Thank you.

MARIAN F — Jun 21, 2026
Subject: S7-2026-15 From: MARIAN F Affiliation: Jun. 21, 2026 We need quarterly reporting to keep CEOs accountable.

Marian K Ferro — Jun 21, 2026
Subject: S7-2026-15 From: Marian K Ferro Affiliation: Jun. 21, 2026 We need quarterly reporting to keep CEOs accountable.

Marian Ryan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marian Ryan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC shouldn't take important information like quarterly disclosures away from investors. Those disclosures help me make informed decisions regarding my portfolio. Rule S7-2026-15 may be good for some businesses, but is especially bad for retail investors. A lot can go wrong in six months.

Mariangela McNair — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mariangela McNair Affiliation: Jun. 21, 2026 Keep reporting OPEN, not hidden.

Marianne Benveniste — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marianne Benveniste Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do NOT change the current SEC quarterly filing requirement for corporations. Retail investor is are already getting the very short end of the drug.

Marianne Davis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marianne Davis Affiliation: Jun. 21, 2026 Quarterly reporting is a must. Big companies are taking too much from the average American worker. Stop putting us in a poor house.

Marianne Davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marianne Davis Affiliation: Jun. 21, 2026 Stop big companies from taking so much from the average American. We deserve to know what is going on. M. Davis Retired

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Marianne DiNapoli-Mylet — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marianne DiNapoli-Mylet Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings" Please do not change the quarterly reporting

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Marianne Hoats — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marianne Hoats Affiliation: Jun. 21, 2026 Keep it the way it was

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Marianne Hunter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marianne Hunter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: As a nation we have seen and suffered from the bad acts of corporations. Whether from poor decisions or outright fraud, millions of us lost our nest-eggs along with any trust in the "good faith" of any associated with the stock markets, investments or corporate leaders.
We want MORE not less transparency and frequency of reporting. One cannot plan if plans are based on old news.

Marianne Neuwirth — Jun 21, 2026
Subject: S7-2026-15 From: Marianne Neuwirth Affiliation: Jun. 21, 2026 Please keep up the quarterly reporting! Accountability matters.

Marianne Robbins — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marianne Robbins Affiliation: Jun. 21, 2026 As an investor I want quarterly reports.
Marianne Robbins

Sent from my iPhone

Marianne Schultz — Jun 21, 2026
Subject: S7-2026-15 From: Marianne Schultz Affiliation: Jun. 21, 2026 Don't change the ruling! Good

people have lost everything because of fraud, and the current law was put in place to help protect citizens.

Marie Adamson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marie Adamson Affiliation: Jun. 21, 2026 Marie Adamson as an investor I find the quarterly reports most helpful.
Please don't change this tradition.

Marie DeLozier — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marie DeLozier Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposed deal will only profit big investors and crowd out the smaller investors.

Marie Dominguez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marie Dominguez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal would put investors at a disadvantage. We need as much information as we can get not less. Please side with We The People.

Marie Henderson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marie Henderson Affiliation: Jun. 21, 2026 Quarterly reporting must not end.

Marie Henderson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marie Henderson Affiliation: Jun. 21, 2026 Quarterly reporting must not end. Marie Henderson

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Marie Kumasaka — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marie Kumasaka Affiliation: Jun. 21, 2026 SEC reports should be kept quarterly for full disclosure on company activities. Needed for financial analysis on company direction trends, too late if only twice a year. Less reporting allows cover up of mismanagement and fraud.

Marie Kumasaka
Retired Legal Analyst

Sent via the Samsung Galaxy S24 Ultra, an AT&T 5G smartphone

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Marie Pousson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marie Pousson Affiliation: Jun. 21, 2026 Regular folks need quarterly reporting to make sure transparency is is not limited, and information is available to all who invest. Marie Pousson, retired educator, whose pension relies on stable investments.

Marie Pousson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marie Pousson Affiliation: Jun. 21, 2026 Regular folks need quarterly reporting to make sure transparency is is not limited, and information is available to all who invest. Marie Pousson, retired educator, whose pension relies on stable investments.

Marijo Dluzak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marijo Dluzak Affiliation: Jun. 21, 2026 Transparency and shareholder reporting regularly is critical. Information sharing keeps the markets strong.

To the Securities and Exchange Commission:

Marilyn Anguiano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marilyn Anguiano Affiliation: Jun. 21, 2026 Let's keep things above board people. What is this normalizing crime and cover up?
I am an American who is tired of the lack of federal oversight and I ask you to NOT enable companies to hide their profits.
MA

Marilyn Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marilyn Brown Affiliation: Jun. 21, 2026 Quarterly reporting is much better than bi annually especially for seniors.

Marilyn Galvin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marilyn Galvin Affiliation: Jun. 21, 2026 Keep the reporting quarterly!

Sent from my iPhone

Marilyn Grant — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marilyn Grant Affiliation: Jun. 21, 2026 Marilyn Grant
Retired

Quarterly reporting keeps me better informed at a time when knowing my financial position is crucial, in retirement.

Sent from my iPhone

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marilyn slaven — Jun 21, 2026
Subject: S7-2026-15 From: marilyn slaven Affiliation: Jun. 21, 2026 There is so much corruption, I recommend monthly reporting.

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marilynn mcgraw — Jun 21, 2026
Subject: S7-2026-15 Comment From: marilynn mcgraw Affiliation: Jun. 21, 2026 Accountability matters.
No changes!
marilynn_c_mcgraw@hotmail.com.

Sent via the Samsung Galaxy S24 FE, an AT&T 5G smartphone
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Marilynn McGraw — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marilynn McGraw Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not allow Public Companies to hide vital information!

Marina Morbeck — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marina Morbeck Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency has made this country great. Greed and corruption will be the downfall of the longest running capitalist democracy.

Marion D Cook — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marion D Cook Affiliation: Jun. 21, 2026 Please keep reporting for all public companies quarterly! It’s the only way the public investors can be informed!

Sent from my iPhone

Marion Wilson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marion Wilson Affiliation: Jun. 21, 2026 Marion Wilson, retired and I do not want to give corporations anymore monetary advantages over hard-working Americans.

Companies are greedy enough. They don’t need an extra law to let them make even more money and screw the average American. This is a rotten law.

Sent from my iPad

Marissa Lehman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marissa Lehman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I just have small potatoes trying to get ahead in life, and invest for retirement. All the little ants matter. We make up a whole lot of investors. Please don't ruin our retirement.

Marjorie Croteau — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marjorie Croteau Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: it would mean for the smaller investors that we would get blocked out of vital information. Which means for us we could lose everything in six months. Institutions would edge us out of the playing field.

Marjorie Welch Eley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marjorie Welch Eley Affiliation: Jun. 21, 2026 I'm a retail investor, and I count on quarterly reports to inform my investment strategies. Marjorie Eley MHSRN, retired

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Marjory Singher — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marjory Singher Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Continue quarterly disclosures, please.

Mark — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mark Affiliation: Jun. 21, 2026 Continue with taking taxes four times per year.

Mark — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Affiliation: Jun. 21, 2026 30+ year retail investor. Founder of a financial forum with over 3,000 members. Reader of 10k and 10q reports. Transparency and accountability will only suffer if there is less reporting. This is a bad idea and must not be instantiated.

Sent from my iPhone

Mark Anderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Anderson Affiliation: Jun. 21, 2026 Six month reporting invite fraud.
NO, to six-month reports!

Mark Anderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Anderson Affiliation: Jun. 21, 2026 Are you kidding me? Never cut the corporate reports to twice a year. Keep them quarterly! I live off my assets in retirement. Are you also another arm of the totally corrupt Trump Administration?

Mark Anderson

Mark Bartos — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Bartos Affiliation: Jun. 21, 2026 The SEC answers to we the people, who pay for this form of corporate corruption, and tax evasion. We need MORE transparency, not less, especially in publicly traded companies.

Sent from my iPhone

Mark Boyd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Boyd Affiliation: Jun. 21, 2026 Quarterly reporting has been the standard for years. There is no good reason to change it.

Sent from my iPhone

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mark cohen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: mark cohen Affiliation: Jun. 21, 2026 Quarterly earnings reports must be standard !

Sent from my iPhone

Mark Cullen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Cullen Affiliation: Jun. 21, 2026 I am Mark Cullen and I'm retired. A large portion of my retirement is in stocks. I therefore am opposed to changing the reporting requirement from 3 months to six months. Limiting me to a twice-a-year reporting affects my ability to stay informed of how the companies I've invested in are performing and projected to perform. KEEP IT QUARTERLY!

Mark Eklund — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Eklund Affiliation: Jun. 21, 2026 As the owner of a small business PulseIQ, it's my responsibility to report to my shareholders and employees about the health, direction and profitability of the company. A lot of changes happen every quarter and I'm committed to keeping them all informed. In my opinion, all companies should be held to the same standard. It seems to me that I would be less inclined to invest in a less informative company who doesn't report quarterly. Please leave this as is. Mark Eklund, CEO

Mark Eklund
PulseIQ
+1 302.515.6932
mark@pulseIQ.com
www.pulseIQ.com

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mark gruici — Jun 21, 2026
Subject: S7-2026-15 Comment From: mark gruici Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY. You are supposed to watch out for us, not wall street.

Mark Hainley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Hainley Affiliation: Jun. 21, 2026 You have already ****ed up college football, don't destroy it.

Mark Hughes — Jun 21, 2026
Subject: S7-2026-15 From: Mark Hughes Affiliation: Jun. 21, 2026 This is wrong, and everyone knows it.Including those who wants to reduce how many times they get checked out.

Sent from my iPhone

Mark Keeney — Jun 21, 2026
Subject: S7-2026-15 From: Mark Keeney Affiliation: Jun. 21, 2026 Quarterly reporting is what prevents Enron-like disasters. It must not be allowed to end!

Thank you
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mk

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mk

Mark Levitan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Levitan Affiliation: Jun. 21, 2026 Removing the requirement for quarterly audited 10-C filings is a disaster for corporate accountability. It will fuel more insider trading, which is illegal when it involves "material, nonpublic information that violates a duty of trust or confidence." Investors and the public already lack confidence that corporations act in their best interests, and frankly, Federal government oversight of this activity at the current time is markedly lax by design. Corporations should be forced to have more transparency, not less. Six months is a long time in the world of business decisions, and mere unaudited earnings forecasts don't tell anywhere near the whole story of a corporation’s actions. Do not implement this rule.

Mark Morgan — Jun 21, 2026
Subject: S7-2026-15 From: Mark Morgan Affiliation: Jun. 21, 2026 Mark Morgan. Data Center Analyst. Oklahoma City, OK. It is irresponsible for the SEC to allow semi-annual reporting. I am a long time investor. Delayed information of the fnancial health of a company can be extremely detrimental to the retail investor. Institutional investors have much greater access to information. You will be hurting retail investors.

Mark Myers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mark Myers Affiliation: Jun. 21, 2026 Keep the reports quarterly or monthly.

Sent from my iPhone

Mark Osborn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Osborn Affiliation: Jun. 21, 2026 Publicly held companies are beholden to their stockholders and no action, law, directive, or policy should be taken or instituted that dilutes the current requirements and flow of information about their financial status and viability. The SEC is responsible to the people of the United States and should go further, not relent, in its policies toward corporations.
Mark Osborn
Portland Oregon

Mark Peterson — Jun 21, 2026
Subject: S7-2026-15 From: Mark Peterson Affiliation: Jun. 21, 2026 We need more accountability, not less.

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Mark Roberts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Roberts Affiliation: Jun. 21, 2026 Retain the quarterly reporting requirement.

Mark Ruddock — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mark Ruddock Affiliation: Jun. 21, 2026 I am for at minimum quarterly reporting and for adding further safeguards against insider trading and I expect MORE reporting requirements on public companies to report their activities, not less.

Mark Salsgiver — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Salsgiver Affiliation: Jun. 21, 2026 The notion of decreasing the reporting is crazy and an open invitation to let corporations cook the books.

Sent from my iPhone

Mark Steel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Steel Affiliation: Jun. 21, 2026 With all of the resources available to these CEO's, they should have investor's best interest at heart and do quarterly reports to make sure their best interest is protected, PERIOD.

Sincerely,

Mark Steel

Mark Vaughn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mark Vaughn Affiliation: Jun. 21, 2026 They are using our $… The everyday investor demands results to.. We don’t want the surprises the SEC is trying to hide…

Sent from my iPhone

Mark Wallman — Jun 21, 2026
Subject: S7-2026-15 From: Mark Wallman Affiliation: Jun. 21, 2026 Deregulation on CEOs didn’t work before and it won’t work now. I’ve seen CEO’s at non-profits I’ve worked for overinflate their salaries especially at Insurance companies while regular people lose health care. Please keep this regulation to uphold accountability. Mark Wallman, Licensed Professional Counselor, Dade City, FL.

Sent from my iPhone

Mark Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mark Williams Affiliation: Jun. 21, 2026 Enron, MCI. AND SO MANY
OTHERS. Why do you want to open that can of worms again? Does not make sense, therefore someone is going to make money off it at the expense of normal citizens

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Marla Senter Morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marla Senter Morris Affiliation: Jun. 21, 2026 Marla Morris
Regional Administrator
Close to retirement

Reporting is easier than ever since accounting is computerized. Quarterly reporting is mandated by our state sales tax agency—a burden on small retail owners. But, large firms with corporate accounting departments could go to twice a year? Make that make sense please.
We rely on quarterly reporting and dividends to pay out and keep our bills on time. This will be even more important as we move to retirement age.

-peace & joy-
Marla Morris

Sent from my iPhone

Marlene — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marlene Affiliation: Jun. 21, 2026 it is greatly suspicious that you would even consider going backwards. There are reasons why we moved to more frequent reporting. Lets err on the side of caution; HANDS OFF!!!!

Sent from my iPhone

Marlene Grey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Grey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Each company needs to be held accountable FOR MAINTAINING CONSISTENT REPORTING, to avoid fraud.

Marlene McDermott — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marlene McDermott Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am very upset that the you are considering taking away the quarterly disclosures. As consumers we have the right to this information to be able to make informed decisions. This rule is in place for s reason!

Marlo Russell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marlo Russell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
please do the right thing and keep investors informed. It would be immoral to change quarterly disclosures.

Marni Clements — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marni Clements Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY……..STOP TRYING TO CHEAT WE THE PEOPLE….

Marsha — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Marsha Affiliation: Jun. 21, 2026 Marsha McCoy-Pfister, retired accountant and tax preparer, Michigan and Fla, Don't ignore the factual history. Follow the numbers, they don't lie. Worldwide numbers show why we should stay the course. It's working, don't break it now.

Marsha

Marsha Carnahan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marsha Carnahan Affiliation: Jun. 21, 2026 I'm Not sure why you think less information is better than more information. That rarely works out best for investors. I'm one of the few who researches my investments and I am not comfortable with this. I will be depending on my investments for retirement. Can you tell me what is the upside of this for the investors? Thanks for your help. Marsha Carnahan

Sent from my Verizon, Samsung Galaxy smartphone
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Marsha Cook — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marsha Cook Affiliation: Jun. 21, 2026 This country is going to hell in a hand basket because of crap like this. Someone somewhere is trying to line their pockets and the taxpayer/poor people are footing the bill. How about taking one less vacation a year and wearing shoes that cost 500.00 instead of 1000.00 and quit screwing around those of us who are forced to shop at Marshall's and TJ Max? I have a college degree and I taught school for 30 years. I'm retired and on a fixed income. My tiny little investments don't make enough for me to draw on monthly, but I have a bit saved for an emergency. I never made enough to invest a lot. Please for the love of Christ and all that is holy DO NOT DO THIS.

Sent from my iPhone

Marsha Stanley Weston — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marsha Stanley Weston Affiliation: Jun. 21, 2026 Qurertly reporting is necessary. As an investor, I want to know what a company is doing every quarter.

Stanley Weston, gmest1579clog@duck.com

MARSHA WILLIAMS — Jun 21, 2026
Subject: S7-2026-15 Comment From: MARSHA WILLIAMS Affiliation: Jun. 21, 2026 I worked hard for my money, and have it invested since I am now retired. This is what I will live on for the rest of my life.

We are aware that quarterly reporting keeps investors safer. It holds companies accountable. History has shown us that.

Please keep reporting quarterly, and don't let failing companies hide behind their closed doors, giving those who are already wealthy a chance to dump their stock and leave the small investor to lose all they have.

Marsha Williams
Savannah, MO

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MARSHALL DEAVERS — Jun 21, 2026
Subject: S7-2026-15 Comments From: MARSHALL DEAVERS Affiliation: Jun. 21, 2026 Keep it Quarterly!

Martha Ann Gutierrez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Martha Ann Gutierrez Affiliation: Jun. 21, 2026 Do not let SEC change! Their reports need to go out quarterly AND NOT EVERY 6 MONTHS!! Do not leave your clients holding the bag!!

Sent from my iPhone

Martha Cooper — Jun 21, 2026
Subject: S7-2026-15 Comment From: Martha Cooper Affiliation: Jun. 21, 2026 We need at least quarterly reports to keep up with any
actions needed.
Martha Cooper, retired

Martha Dzioba — Jun 21, 2026
Subject: S7-2026-15 Comment From: Martha Dzioba Affiliation: Jun. 21, 2026 Quarterly reports keep companies' financial health current. Everyone benefits from regular reporting. 6 months is too long for a company's financial health to be out of sight. Quarterly reports should be retained. There's no good, rational reason to go to 6 month reporting and a lot of harm can result. Keep the quarterly reports!!!

Sent from my iPhone

Martha Krikava — Jun 21, 2026
Subject: S7-2026-15 Comment From: Martha Krikava Affiliation: Jun. 21, 2026 This is bad for investors (except those with inside information). Companies are used to preparing these quarterly reports and it's a normal cost of doing big publicly traded business. The cost to the business is not really the point here. The risk for investors is missing vital information in a timely manner.
Please keep the reporting requirements quarterly!

Sent from my iPhone

Martha Lane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Martha Lane Affiliation: Jun. 21, 2026 Owning stock in a company is an investment in that company. As an owner of said company quarterly reports are a minimum of information that stockholders should have. During extreme market changes this becomes even more important. Additionally the data will all be there as any decent company will want this information to make decisions for their company so there will be no "savings" for discontinuing the quarterly report. It is only going to help fraudsters keep pertinent information from stockholders. Personally if this becomes a new policy and when it becomes apparent that this is being used as a means for fraud, I think most stockholders should move their investments to markets outside of the US. Is this something you really want to happen?

Martha Nelson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Martha Nelson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not make any current changes to reporting information every quarter. This is vital information as we monitor our accounts and plans for our retirement years

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Martha Perez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Martha Perez Affiliation: Jun. 21, 2026 Don't set up investors to keep Traitor Trump happy. PROTECT QUARTERLY REPORTING!

Martha Poole — Jun 21, 2026

Subject: S7-2026-15 From: Martha Poole Affiliation: Jun. 21, 2026 Quarterly reporting is important to the public! Please keep it. SAVE OUR DEMOCRACY!!!

Martha Sledge — Jun 21, 2026
Subject: S7-2026-15 Comment From: Martha Sledge Affiliation: Jun. 21, 2026 I am a retired attorney. Transparency is vital to informed decision making by all investors.

Sent from my iPad

Marti Ledesma — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Marti Ledesma Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why change what works? The US has long been considered a stable place to invest. It has been the safe haven for investors through out the world. The SEC must maintain the stability or risk disrupting the American economy in a long term a negative way that will be felt long after the current administration is gone. Rigging the system for the moment in favor of a few threatens our stability as a nation.

MARTI PAULSON — Jun 21, 2026
Subject: S7-2026-15 Comments From: MARTI PAULSON Affiliation: Jun. 21, 2026 Marti Paulson RPT. WE NEED TO MAKE INFORMED FINANCIAL DECISIONS.

Martin Farkas — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Martin Farkas Affiliation: Jun. 21, 2026 Quarterly reporting protects investors. As a senior who depends on m investments to live, I urge you not to eliminate it.

Martin Farkas
Tempe, AZ

Sent from my iPhone

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martin forsman — Jun 21, 2026
Subject: S7-2026-15 Comment From: martin forsman Affiliation: Jun. 21, 2026 Keeping the 90 day reporting is crucial for investors. Corp America could very easily report every 30 days on a short form.

MARTIN GREEN — Jun 21, 2026
Subject: S7-2026-15 From: MARTIN GREEN Affiliation: Jun. 21, 2026 Hold CEO'S accountable quarterly! Or the market will adjust accordingly!

Martin G. Green

Martin Honel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Martin Honel Affiliation: Jun. 21, 2026 Marty Honel
Retired electrical engineer.

I have a lot of market investments. I would like my financial advisors and investment managers to have as much information as possible on the companies I have a stake in. Changing the rule from quarterly to semiannual reporting is very much a step in the wrong direction.

Martin Pielach — Jun 21, 2026
Subject: S7-2026-15 Comments From: Martin Pielach Affiliation: Jun. 21, 2026 I want quarterly statements!

Martin Venneman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Martin Venneman Affiliation: Jun. 21, 2026 Do not change from what we have today!

Marty Boggan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marty Boggan Affiliation: Jun. 21, 2026 The majority of my financial support depends on the tracking of the health of the companies in which I am invested. I fail to see how changing requirements to bi-annual reporting is a benefit to investors or relieves any burden on corporations- especially with modern reporting methods. I would probably migrate over to companies that decide to stick with quarterly reports.

Marty Boggan

Sent from my iPhone

Marty Markum — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marty Markum Affiliation: Jun. 21, 2026 Quarterly !

Marty Webb — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marty Webb Affiliation: Jun. 21, 2026 I find it imperative to keep SEC reporting quarterly. Many factors are involved, but I believe quarterly accountability is paramount.
John C. Webb

Retired

Marty Webb — Jun 21, 2026
Subject: S7-2026-15 From: Marty Webb Affiliation: Jun. 21, 2026 John C. Webb, retired Smithville, MO Keeping it quarterly is imperative! Americans are owed transparency! Any other method allows potential fraudulent activity.

Marty Wright — Jun 21, 2026
Subject: S7-2026-15 Comments From: Marty Wright Affiliation: Jun. 21, 2026 Quarterly reporting stops the insiders from getting an extra 5-6month edge on company financials. Please Don't change the existing system. It has worked for decades.

Sincerely
John Wright

Mary Ann — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mary Ann Affiliation: Jun. 21, 2026 I'm a very nervous investor!! I appreciate quarterly reports they help keep me sane. Bi-annual reports will send my investments overseas to the country's that I know are doing well because I can see it in their reports.

Mary Anne Conover — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Anne Conover Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This overreach has to stop!

Mary Anne Fried — Jun 21, 2026
Subject: Quarterly Reports From: Mary Anne Fried Affiliation: Jun. 21, 2026 Mary Anne Fried / Houston Texas. This is not an onerous job for companies to complete. Making it less often will not dramatically improve anything at the company but it will increase the risk that investors could be hurt by company malfeasance.

Sent from Yahoo Mail for iPad

Mary Bass — Jun 21, 2026
Subject: S7-2026-15 From: Mary Bass Affiliation: Jun. 21, 2026 Mary Bass. (NO)
Granite City, Il.

Mary Benton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Benton Affiliation: Jun. 21, 2026 Too easy for fraudulent companies to open and close with name / address change.
We need quarterly audits to protect investors and thecpublic.

Mary Beth Costello — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Beth Costello Affiliation: Jun. 21, 2026 Quarterly reporting should be mandatory! For decades, I have been an investor in numerous different companies. Transparency is critical and it is my right as an investor to receive reports quarterly.

Mary Beth Costello

Sent from my iPhone

Mary Beth Costello — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Beth Costello Affiliation: Jun. 21, 2026 Quarterly reporting should be mandatory! I am an investor in numerous companies presently and have been for many years. Mary Beth Costello

Sent from my iPhone

Mary Blankenship — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mary Blankenship Affiliation: Jun. 21, 2026 Who is pushing SEC for this change? Short cuts or the easy way is not acceptable in these matters. The investing public deserves accurate and timely information. Quarterly reporting should remain the norm.
Mary Blankenship, accountant, from the show me state of Missouri.

Mary Borello — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Borello Affiliation: Jun. 21, 2026 Elections are coming. The Public is so tired of losing accountability and transparency. Let’s not end up with handing the country to the Democrats for decades. This happened with Hoover and Roosevelt.

Sent from my iPad

Mary Brady — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Brady Affiliation: Jun. 21, 2026 Six months is an eternity in today’s instant information world.
Companies need to disclose activity, earnings & expenses on a quarterly basis! Insider trading, embezzlement & grifting can drain a company in 6 months! Publicly traded companies need to report!

Sent from my iPad

Mary Brasser — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Brasser Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports keeps everything, at least as much as possible, out in the open and available for examination. Deception hides in darkness. Keep the lights shining brightly!

Mary Bratt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Bratt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports! It prevents dangerous delays in accessing important information. It will result in greater costs to consumers in the long term.

Mary Burkhart — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mary Burkhart Affiliation: Jun. 21, 2026 Quarterly reporting is reasonable. Too easy to be less diligent and lose too much over a longer time frame.

Mary Burns — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Burns Affiliation: Jun. 21, 2026 We NEED more oversight and transparency, not LESS!!

Mary Chatel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Chatel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My comment is simply to say to keep the quarterly reporting. I need it to keep track of my investments. Mary Chatel

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Mary Clark — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Clark Affiliation: Jun. 21, 2026 Please don’t game the market to benefit the few. We deserve an equal playing field. We ALL want to invest!

Sent from my iPhone

Mary Darlene Montoya-Klene — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Darlene Montoya-Klene Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Please STOP 🛑 This! We Americans are sick and tired of all this Corruption! This is a RED FLAG WARNING !! DO NIT ALLOW THESE COMPANIES To GET AWAY WITH THIS? MAKE THEM ACCOUNTABLE just like every TAXPAYER has to REPORT & PAY 💰 every QTR. So much can happen in 6 Months leaving all those Investing in their Companies No Chance To Sell Their Stock or Bail Out of a Failing Company. So, NO, No, No!

Mary Darragh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Darragh Affiliation: Jun. 21, 2026 STOP the SIX-MONTH BLACKOUT

Sent from my iPad

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mary dolan — Jun 21, 2026
Subject: S7-2026-15 Comment From: mary dolan Affiliation: Jun. 21, 2026 Please keep the quarterly reporting - big corporations already cheat enough

Sent from my Galaxy

Mary Donovan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Donovan Affiliation: Jun. 21, 2026 It must absolutely stay quarterly. Transparency especial in today's world is paramount and you know it. This is a responsibility of any company that goes public. Zero reasons to change it.

Mary Donovan

Mary Dwyer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Dwyer Affiliation: Jun. 21, 2026 Keep the reporting quarterly. I need to know my money is safe and not being stolen from me. Honestly, monthly reporting qould be better.

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mary edwards — Jun 21, 2026
Subject: S7-2026-15 Comment From: mary edwards Affiliation: Jun. 21, 2026 People have the right to know what's going on within investments always. Transparency is key. This move should never be

considered. Where is the integrity?

Mary Elizabeth Hughes Hughes — Jun 21, 2026
Subject: S7-2026-15 From: Mary Elizabeth Hughes Hughes Affiliation: Jun. 21, 2026 Don't change this law! Accountability has got to mean something.
Mary Beth Hughes

Sent from my iPad

MARY ELLEN GUSZKIEWICZ — Jun 21, 2026
Subject: S7-2026-15 Comments From: MARY ELLEN GUSZKIEWICZ Affiliation: Jun. 21, 2026 My name is Mary Ellen Guszkiewicz, I am retired. Quarterly reporting is very important because businesses important financial information which is what investors use as a tool in decision making on financial decisions. Plus all businesses need to be held accountable!

Sent from my iPhone

Mary Ellen Sadowski — Jun 21, 2026
Subject: Hey SEC: Save Quarterly Reporting! From: Mary Ellen Sadowski Affiliation: Jun. 21, 2026 My name is Mary Ellen Sadowski. I live in Wilmington, NC. I am 64 years old, currently unemployed and using my investment funds for survival at this time.

I feel that corporate America walks a very fine line between greed and corruption. Without the oversight of quarterly reporting, it enables incompetence and possible corruption in these organizations. In addition, it blind sides investors, particularly if there is a sudden market turn or if in fact the organization is suffering from severe losses or embezzlement.

Good business requires checks and balances. It is vital we keep the accountability by ensuring quarterly reporting continues.

Thank you.

Mary Fahey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Fahey Affiliation: Jun. 21, 2026 Keep the quarterly reporting as is. Don't we have enough thievery happening right now. Why make it easier to steal from investors.

Sent from my iPhone

MARY FAULKNER — Jun 21, 2026
Subject: S7-2026-15 Comment From: MARY FAULKNER Affiliation: Jun. 21, 2026 Mary Faulkner,

Retired, need to know what is happening in the world of finances before the rug is pulled out from underneath

Respectfully

Mary Fountain — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Fountain Affiliation: Jun. 21, 2026 Keep it Quarterly. Now more than ever tight controls are required

Sent from my iPhone

Mary Gannon — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Gannon Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do what's right for the majority of the people. The rich will only get richer and there will be no trickle effect.

Mary Gavin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Gavin Affiliation: Jun. 21, 2026 Public companies require close scrutiny. Keep the quarterly reporting as it exists today.

Mary Gavin

MARY GENSICKE — Jun 21, 2026
Subject: S7-2026-15 Comment From: MARY GENSICKE Affiliation: Jun. 21, 2026 You are in cahoots with the billionaires and cheats if you restrict quarterly reporting. You will bankrupt retirees and young investors.

Sent from my iPhone

Mary Grace — Jun 21, 2026
Subject: Please read this one out, loud: S7-2026-15 Comment From: Mary Grace Affiliation: Jun. 21, 2026 What in the Sam Hill are you people doing up there? I am a widow living on my retirement and investments.
I need my money more than you do.
Stop being greedy sleaze bags.

And tell those people in DC to release the Epstein files without redaction (except for the identifying information of the victims). There's probably a link to this nastiness someplace.

Mary Grace
Durham, North Carolina Voter

Mary Grunow — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Grunow Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency seems such an obviously necessary aspect of all financial inveestments. Please stop SEC's proposed rule to hide details about public companies from private investors.
Thank you for your attention to this message.

Mary Hahn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Hahn Affiliation: Jun. 21, 2026 My name is Mary Hahn and I live in Phillips, WI. I use quarterly reporting to make investment decisions. I strongly believe longer gaps in reporting create an unfair advantage for corporate insiders, and an "optional" reporting mechanism doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Using the excuse that there will be savings to companies does not and will not equate to better returns to investors. Because of less transparency, the potential savings to companies will lead to more cost to average investors. Don’t stack the deck for companies.

MFHahn

Mary Helfrich — Jun 21, 2026
Subject: S7-2026-15 From: Mary Helfrich Affiliation: Jun. 21, 2026 Quarterly reporting is valuable for accountability, honesty and necessary timely information for everyone interested in the knowledge. Checks and balances are necessary and worth the additional small cost.

Sent from my iPhone

Mary Hill — Jun 21, 2026
Subject: S7-2026-15 From: Mary Hill Affiliation: Jun. 21, 2026 We need to retain the quarterly reporting requirements to keep our businesses honest.

Mary P Hill
Wenatchee, Wa

Mary Hines — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Hines Affiliation: Jun. 21, 2026 No more screwing the American people for 100 billionaires. They need to be accountable for the decisions they make in these companies.

Mary Jane McCalmon — Jun 21, 2026
Subject: S7-2026-15 From: Mary Jane McCalmon Affiliation: Jun. 21, 2026 Quarterly!!

Mary Jane McCalmon
11 Reid Lane
Cumberland, Maine 04021

mjmccalmon@gmail.com
207 754-2906

"Education is not the filling of a bucket, but the lighting of a fire" W. B. Yeats

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Mary Jane Parker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Jane Parker Affiliation: Jun. 21, 2026 Keep the reports quarterly! My husband and I worked many years, saved and invested even when money was tight, and now we are retired. We follow the market and our investments to ensure we are never a burden on our children and grandchildren. We need the quarterly information.

Mary Jardon — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Jardon Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please don't change this to every 6 months. It just gives the BIG guys an opportunity to hide information! Information is power and the top guys have enough of that!

Mary Jean Blanchard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Jean Blanchard Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Accountability is the bedrock of our financial system. Stockholders and investors deserve to have information in order to make good decisions. Please leave the the system as it is now. Fewer notifications would leave the field wide open for theft and fraud.

Mary Jo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Jo Affiliation: Jun. 21, 2026 It should stay quarterly. Our people depend on transparency to manage their portfolio. Six months is beyond my comprehension. What are you trying to do destroy our society!

Mary Johnson MD — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Johnson MD Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Is the SEC f**king CRAZY? Seriously? CRAZY? "Corpirate", courtesy of Obamacare, has already destroyed medicine - untold millions in fraud and abuse - layer upon layer of middle-men making their bones off the misery of others. There is no oversight. Anyone on the front lines who stands up for better care/staffing is just exposing their neck to the blade.
Private equity is bleeding us dry now.
I am two years, eight months from retirement with a modest portfolio. And the government wants to give companies MORE time to hide bad books? I repeat . WHAT THE HELL . ARE YOU CRAZY? KEEP REPORTING QUARTERLY.

Mary Johnson, MD. Asheboro NC Pediatric Hospitalist. NC Medical Whistleblower-done-wrong-several-times-over-while-the-government-just-watched-me-bleed-out.

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mary keller — Jun 21, 2026
Subject: S7-2026-15 Comment From: mary keller Affiliation: Jun. 21, 2026 Big business doesn't need an excuse to hide even more from the general public. Absolutely not. Vote NO!

Mary Key — Jun 21, 2026
Subject: Keep it Quarterly From: Mary Key Affiliation: Jun. 21, 2026 Keep it Quarterly! People are depending on strong companies that play by the book, extend success, and fairly and equitably distribute just apportions to everyone involved in the company. CEO's need to be held accountable. The country and the people working and investing are depending on the SEC to keep it honest! KEEP IT QUARTERLY!
Mary Key
Radiologist Technologist
Northeast Indiana

Yahoo Mail: Search, Organize, Conquer

Mary Key — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Key Affiliation: Jun. 21, 2026 Keep it Quarterly! People are depending on strong companies that play by the book, extend success, and fairly and equitably distribute just apportions to everyone involved in the company. CEO's need to be held accountable. The country and the people working and investing are depending on the SEC to keep it honest! KEEP IT QUARTERLY! Mary Key Radiologist Technologist Northeast Indiana

Yahoo Mail: Search, Organize, Conquer

Mary Key — Jun 21, 2026

Subject: S7-2026-15 From: Mary Key Affiliation: Jun. 21, 2026 A CEO's job is to keep a business prosperous and legal and on the right path for everyone involved! They need to be accountable not just quarterly but EVERYDAY! Companies and people are counting on it! The SEC should keep the quarterly rule as it is!

Yahoo Mail: Search, Organize, Conquer

Mary Key — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Key Affiliation: Jun. 21, 2026 Keep it Quarterly! People are depending on strong companies that play by the book, extend success, and fairly and equitably distribute just apportions to everyone involved in the company. CEO's need to be held accountable. The country and the people working and investing are depending on the SEC to keep it honest! Mary Key Radiologist Technologist Northeast Indiana

Yahoo Mail: Search, Organize, Conquer

Mary Kilpatrick — Jun 21, 2026
Subject: S7-2026-15 From: Mary Kilpatrick Affiliation: Jun. 21, 2026 I am an Ohio retiree and I own stocks. CEOs should be aware of their companie's financial picture and accountable. Keep the signature timing as it is. A lot of financial manipulation can happen in 6 months and the people responsible can have profited and be gone. People investing in stocks need to feel confident that the companies they invest in are sound investments or they will not invest. Do not change the requirement. Mary Kilpatrick

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Mary Kulish — Jun 21, 2026
Subject: S7-2026-15 From: Mary Kulish Affiliation: Jun. 21, 2026 The law must stay the same. It works well, no need to change a thing. If it ain't broke, don't fix it.

Mary L Marshall — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary L Marshall Affiliation: Jun. 21, 2026 Sometimes do something for the people and not for big companies to make billions, then get out doing the dark window and the working persons funds go way down to nothing

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Mary L. Payne — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary L. Payne Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do not allow this adm to do this or anything else like this to continue their ilegal practices.

Mary Lannon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Lannon Affiliation: Jun. 21, 2026 Mary.

This is not fair to the average investor. Keep the quartet accountability. Retired investor.

Sent from my iPhone

Mary Lee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Lee Affiliation: Jun. 21, 2026

Mary Letner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Letner Affiliation: Jun. 21, 2026 Mary letner custodian I work hard for my money and contribute its unfair I loose my hard earned moje money

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Mary Live — Jun 21, 2026
Subject: File No. S7-2026-15 From: Mary Live What you're doing is shady!!! KEEP IT QUARTERLY!!!

Mary Lonh — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lonh Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My husband and I are Eighty. We are struggling to keep our heads above water (debt) we need good reliable information. Please don't deprive us.

Mary Lou Hall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Lou Hall Affiliation: Jun. 21, 2026 This is criminal. Don’t do this. It will hurt the whole country.

Mary Lou

Mary Lynn Leatherman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lynn Leatherman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I believe changing from quarterly reports to 6 month reporting will affect the possibility of my accounting income. Please continue quarterly reporting.

Mary Malonson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Malonson Affiliation: Jun. 21, 2026 This change only opens the path to more corruption! Don’t do it!!!

Sent from my iPhone

Mary Marah — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Marah Affiliation: Jun. 21, 2026 Quarterly reporting will keep companies on the right track and make reporting easier.

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mary mequio — Jun 21, 2026
Subject: S7-2026-15 Comments From: mary mequio Affiliation: Jun. 21, 2026 There is no reason for this change. I am retired and need to be able to react appropriately to ensure my savings are safe. Thank you-Mary Mequio

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MARY MILSTEAD — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: MARY MILSTEAD Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have investments and will cash out and walk away. Tired of being screwed by the big dogs and the rich.

Mary Morgan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Morgan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You wouldn't be able to know if corruption was happening until it's to late! You wouldn't be able to see companies worth before buying or investing!! Bad idea all the way around! We need transparency!!!!

Mary Muir — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Muir Affiliation: Jun. 21, 2026 I demand that the companies that are using my money abide by the original agreement in place when I invested. That original agreement required a quarterly accounting of their handling of my money. I must continue to have quarterly reporting.

Mary Muir
2567 Foothills Drive
Hoover, Alabama 35226

Mary Olson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Olson Affiliation: Jun. 21, 2026 No hiding allowed especially if I am investing in you!
Mary Olson
Office Specialist

Mary Olson

Mary Porter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Porter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Since its my money, I should have access to quarterly reports. I understand the market can be volatile. However, that makes it all the more important for me to follow my earnings and losses on a regular basis...everythree months rather than twice per year.

Mary Potter — Jun 21, 2026
Subject: S7-2026-15 From: Mary Potter Affiliation: Jun. 21, 2026 KEEP IT IN EFFECT!! Quarterly allthe way!

Mary Priebe-Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Priebe-Anderson Affiliation: Jun. 21, 2026 Quarterly reporting helps hold public companies accountable and transparent. A must, especially for smaller investors

MARY PRIEBE
Licensed as Mary Priebe-Anderson
Licensed Real Estate Salesperson
Brown Harris Stevens Brooklyn, LLC
Partnering Worldwide

129 Montague Street, Brooklyn, NY 11201
Direct: 718-613-2760
Cell: 718-413-3966
Fax: 646-472-7713
Email: mpriebe@bhsusa.com
www.bhsusa.com/marypriebeanderson
download my vcard

Member of Luxury Portfolio International
Member of the Real Estate Board of New York

Mary Pruitt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Pruitt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do not eliminate quarterly reporting. We the people of the United States need to know the vital information and facts to make informed decisions. Big business and millionaires don't need any more ways to screw the people.

Mary Rachal — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Rachal Affiliation: Jun. 21, 2026 My name is Mary Stillman. I'm a registered nurse , working on my 43rd year. This doesn't need to change. We know why the powers that be would do so. You really don't care about everyday Americans.

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mary reagle — Jun 21, 2026
Subject: S7-2026-15 From: mary reagle Affiliation: Jun. 21, 2026 Continue quarterly checks. Don't laugh about taking people's money.

Mary Repp — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Repp Affiliation: Jun. 21, 2026 Dear Sir or Madam,

The SEC needs to keep it a quarterly reporting, not every 6 months. This catches problems when they are small and are easier to address. Companies and other entities need to be held accountable if they are not following the laws & regulations. I have a brother-in-law who is a long time accountant for a large interstate company. He has to be very meticulous in following all the laws and regulations, but some accounting companies don't do this. Hopefully if you keep the quarterly reports, what happened to Enron and also to a telephone company my husband worked for in which there was inappropriate accounting won't happen again. The CEO of the telephone company my husband worked for, inappropriately got funds from the company. This decreased the money from the company's retirement plan. For awhile, we received notices every month that money in this fund had been used that month to pay for health insurance and the retirement fund was decreased by: $2,000 on month, $3,000 the next month and on it went for a period of time. My husband is now retired, but receives a lot less retirement then he would have if this had not happened. We have to be careful with our finances to make them last our life time. We are in our mid-seventies with health issues (MS, etc for me and one lung for him, although he never smoked). We are thankful we are on Medicare and he gets VA benefits.
The SEC must continue to monitor the finances of these entities every 4 months, not every 6 months, so what happened to us won't happen to other employees or investors.

Sincerely,
Mary E. Repp, RN, BA, MS, completion of AA paralegal program & a legal nurse consultant program, completion of courses in Higher Education & Administration Doctoral program at USD, SD former university professor, commissioned parish nurse, researcher & faculty member of University of South Dakota department of internal med. medical school, education nurse consultant with SD Board of Nursing, assistant nurse of oncology unit & oncology nurse consultant in Oklahoma City, COSTEP (commissioned officer student training and extern program) with USPHS active duty in Galveston, Texas, staff nurse at Mt. Sinaii Hospital in Minneapolis, MN, etc.

627 Augusta Circle
Yankton, South Dakota
merepp@gmail.com, 605-665-4357 (homw)

Mary Robinson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mary Robinson Affiliation: Jun. 21, 2026 Please think of the typical retirees, like me, who are now widowed and depend on secure financial support from our hard earned money we've invested with the plan to help us in our retired life, which for me, is now. KEEP REPORTING QUARTERLY, you know it's the right thing to do!
MBRobinson
Retired teacher and recent widow
Wisconsin

Sent from my iPhone

Mary Rose Valenti — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Rose Valenti Affiliation: Jun. 21, 2026 As an investor, I demand quarterly reports. Thank you

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Mary Rouse — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Rouse Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I do not support changing from quarterly to semiannual reporting. Less accountability leaves more room for obfuscation. We need clarity and transparency. Thank you.

Mary Rumzie — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Rumzie Affiliation: Jun. 21, 2026 Transparency and monitoring are essential in stock investment. Don't allow companies to hide their financial performance! As an investor who is retired and living from the income and appreciation of my investments I cannot stress enough how important it is to be informed at minimum by quarterly reporting. Do not take this safety net away from the average investor. This feels very protective of an elite class of investors and one that excludes everyone else.

Sent from my iPhone

Mary S Rollins — Jun 21, 2026
Subject: S7-2026-15 From: Mary S Rollins Affiliation: Jun. 21, 2026 This is mandatory for maintaining any kind of integrity! Can we please have accountability somewhere?

Get Outlook for Android

Mary Sabina-Goodwin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Sabina-Goodwin Affiliation: Jun. 21, 2026 To the

Securities and Exchange Commission:
Please retain quarterly reporting all for Public Companies

Mary Sayman — Jun 21, 2026
Subject: S7-2026-15 From: Mary Sayman Affiliation: Jun. 21, 2026 Hello, SEC.

Most CEOs make more money than they should; and most are quite greedy, looking for ways to take more. This reporting helps to keep them honest, and keeps them from stealing from their investors and their customers. Please keep this reporting intact.

Sincerely,
Mary P Sayman

Mary Schultz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Schultz Affiliation: Jun. 21, 2026 Quarterly reports are essential to transparency. We can’t allow another element of our system of democracy to be compromised by corporations.

Mary, Sent from my iPhone

Mary Scoggin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Scoggin Affiliation: Jun. 21, 2026 Please keep the Quarterly Earnings Reports!

Sent from my iPad

Mary Shelden — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Shelden Affiliation: Jun. 21, 2026 This is another giveaway to the rich. KEEP IT QUARTERLY!
!

Sent from my iPhone

Mary Sizemore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Sizemore Affiliation: Jun. 21, 2026 The SEC will not be swayed by these comments. The SEC will do Trump's bidding.

Mary smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary smith Affiliation: Jun. 21, 2026 Mary Smith, retired. I am

living off my investments and want to know quarterly how they are doing. Quarterly makes for more transparency!

Mary Sprague — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Sprague Affiliation: Jun. 21, 2026 I get by with social security under 2,000. A month. I get nothing from this, but I'm sure this new rule will affect me at some point. Shame on you. There is a name for what you'd like to accomplish. You and I as well as others know what this is.

Mary T. Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary T. Johnson Affiliation: Jun. 21, 2026 We as citizens of this country need to know daily what our stocks are worth. The idiot in the White what's no right whatsoever to limit the knowledge I need inorder to be able to make the decisions that affect my life. When are the people in this country going to realize we are being screwed by a government that doesn't care about anyone but themselves! MaryT Johnson, HH,SC

Sent from my iPhone

Mary Tiernan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Tiernan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports should staff . People need to know every few months as this keeps companies honest .
thank you
Respectfully
Mary

Mary Walczak — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mary Walczak Affiliation: Jun. 21, 2026 To the SEC: More waste, fraud, and abuse - and corruption - to benefit musk (SpaceX, which is creating an earnings bubble) and the broligarchy. Are you people deliberately trying to kill us?

MARY WHITEMAN — Jun 21, 2026
Subject: S7-2026-15 Comment From: MARY WHITEMAN Affiliation: Jun. 21, 2026 Transparency is necessary, life savings need to be monitored regularly and more often twice a year.

Sent from my iPhone

Mary Wujcik — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mary Wujcik Affiliation: Jun. 21, 2026 Keep the reporting as it

is now! They should not get to hide their books for 6 months.
Mary Wujcik
Sent from my iPhone

Mary Wynne — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mary Wynne Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep the reporting requirements the same quarterly and stop making it harder for us to make money while giving breaks to those who already are fat and happy

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Maryann Dobraski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maryann Dobraski Affiliation: Jun. 21, 2026 It needs to be stopped NOW!

Mary Dobraski
Senior Energy Consultant

F: (617) 657-3592
O: 866-782-6222 ext 800

https://dreamenergyservices.com/

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Maryann McCorkill — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Maryann McCorkill Affiliation: Jun. 21, 2026 Maryann M. As it stands

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MaryAnn Persinger — Jun 21, 2026
Subject: S7-2026-15 Comments From: MaryAnn Persinger Affiliation: Jun. 21, 2026 This is not right and should not pass

Sent from my iPhone

MaryEllen Cowles — Jun 21, 2026
Subject: S7-2026-15 Comment From: MaryEllen Cowles Affiliation: Jun. 21, 2026 I like it the way it is.

Maryellen OMahony — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maryellen OMahony Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please protect small investors... we actually read and follow this important information. Transparency is vital.

MaryfromMaryland — Jun 21, 2026
Subject: S7-2026-15 From: MaryfromMaryland Affiliation: Jun. 21, 2026 Keep it and nail the cheating bastards!

Sent from my iPhone

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maryjo steele — Jun 21, 2026
Subject: S7-2026-15 Comments From: maryjo steele Affiliation: Jun. 21, 2026 Don’t give them a chance to rip us off again

Maryjo Steele Sent from Gmail Mobile

Marylin Surrell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Marylin Surrell Affiliation: Jun. 21, 2026 Please keep reporting quarterly. Some people could use monthly reports so expanding to every six months is not allowing for informed decisions.
Marylin Surrell, Retired
Sent from my iPhone

Maryse Vaillancourt-Prescott — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maryse Vaillancourt-Prescott Affiliation: Jun. 21, 2026 Keep reporting all company details....this matters to all not just the 1% .What do u want to hide.....Thieves! Were tired of investing in companies then the money is stolen by owners,banks
or other large companies....KEEP REPORTING!!!

Yahoo Mail: Search, Organize, Conquer

Matilde Leopold — Jun 21, 2026
Subject: S7-2026-15 From: Matilde Leopold Affiliation: Jun. 21, 2026 Agree, must be reported every 6 months o better if it is quaterly.

Sent from my iPhone

Matt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Matt Affiliation: Jun. 21, 2026 This proposal is not investor friendly in any way and should be dead on arrival.

Matt Campbell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Matt Campbell Affiliation: Jun. 21, 2026 Name: Matt Campbell
Job Title: Software Developer
Why This Matters: I have all my retirement savings in the stock market
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Quarterly earnings reporting serves as a critical pillar of market transparency and investor protection — the twin foundations of the SEC's mandate. Investors, both institutional and retail, rely on timely, high-frequency financial disclosures to make informed capital allocation decisions. Reducing reporting to semi-annual cadence would double the information gap between disclosures, leaving markets to operate for six months on potentially stale data. In fast-moving industries — technology, energy, financials — a company's fortunes can shift dramatically within a single quarter. Limiting disclosure to twice a year would not reduce volatility; it would concentrate it, producing larger and more disruptive market reactions when earnings are finally released. Crucially, less frequent reporting also narrows the window for detecting financial distress, fraud, or material deterioration in a company's condition. Early warning signals that quarterly filings surface — declining margins,

liquidity pressures, rising accounts receivable — could go undetected for months under a semi-annual regime, increasing systemic risk and the likelihood of investor harm.

The argument that quarterly reporting fosters harmful short-termism is compelling in theory but weak in practice, and it should not drive a structural rollback of disclosure standards. Corporate executives set long-range strategies regardless of reporting cadence; there is little empirical evidence that moving to semi-annual reporting would cause management teams to meaningfully extend their planning horizons. What semi-annual reporting *would* do is reduce accountability — giving leadership longer periods without external scrutiny, weakening the disciplinary effect that regular disclosure imposes on corporate governance. It would also create an asymmetry of information: insiders, analysts with direct corporate access, and large institutional players would fill the disclosure vacuum through private channels, while ordinary investors are left behind. The SEC's core mission is to ensure fair and efficient markets for all participants. Quarterly reporting is not a burden on that mission — it is an instrument of it.

Matt Hartman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Matt Hartman Affiliation: Jun. 21, 2026 Stop setting the bar low, keep reporting requirements quarterly. More information is better for consumers and in the end better for companies that have to compete for our dollars in an open, transparent and competitions market.

Matt Loach — Jun 21, 2026
Subject: S7-2026-15 From: Matt Loach Affiliation: Jun. 21, 2026 My name is Matt Loach; I live in Plattsburgh, NY, USA. I have never been able to afford to invest in stocks or bonds, but I remember the Enron catastrophe, and the damage that it caused. It seems that the time has come for change. I agree. All corporate officers should be required to sign the relevant financial documents _monthly_, from now on. The current system has obviously been too lax, with too much wiggle-room for dishonest corporate officers. This has given them a false sense of security, since they are obviously petitioning the SEC for more relaxed rules. Requiring that financial documentation be signed monthly, rather than quarterly, will allow for better control over dishonesty. As will requiring that all corporate officers sign-off on the documentation (not just the CFO). Thank you for your time.

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"The two most important days in your life are the day you were born,
and the day you find out why."-- Mark Twain

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Matt Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Matt Miller Affiliation: Jun. 21, 2026 Keep the SEC reporting requirements the same. Or please change the name to we support cheating stockholders do we can lie and profit law. Matt Miller Flight Instructor 913-226-7199 Little blue1038@gmail.com

Sent from my iPhone

Matthew Aaron Towles — Jun 21, 2026
Subject: File No. S7-2026-15 From: Matthew Aaron Towles None

Matthew Asanuma — Jun 21, 2026
Subject: S7-2026-15 Comments From: Matthew Asanuma Affiliation: Jun. 21, 2026 My name is Matthew Asanuma. I'm a visual effects artist, husband and father who invests for the future of his family. Please understand that people are already having a hard time making ends meet financially. The only means the working class have to retire is through investment and having a fair look into the financials of the companies that we invest into. Take that away and you sow more distrust, anxiety, and resentment amongst the working class.

This will only lead to more instability in the future. A relaxing of SEC regulations for corporations means tightening anxiety for anybody invested in corporations. The working class is already highly anxious as it is. By throwing more cause for distrust in the very companies we all work for, you will see more quiet quitting and apathy towards work than ever before.

Best,
Matt Asanuma

Matthew Donatell — Jun 21, 2026
Subject: S7-2026-15 From: Matthew Donatell Affiliation: Jun. 21, 2026 Quarterly reporting is a must! Plan and simple. Every major company needs to have checks and balances. On a quarterly period. A small way a company can keep employees honest. Greed is running
wild in this country! We need to hold peoples feet to the fire. Don't lessen policy. Too make it any easier to be a thief!

Yahoo Mail: Search, Organize, Conquer

Matthew Enrooth — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Matthew Enrooth Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As investors quarterly information is key in our ability to properly analyze information in order to make quality decisions regarding investments. I object to the rule change and request the SEC keep the current rules in place.
Matt

Matthew Esquibel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Esquibel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why the need for all the secrets? if they aren't doing anything wrong then why do they want to hide from the public.

Matthew Nevin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Matthew Nevin Affiliation: Jun. 21, 2026 Just astonishingly irresponsible if you move away from quarter reporting. This decision if made will become a hallmark of Trump's corrupt regime.

Matthew Swanson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Matthew Swanson Affiliation: Jun. 21, 2026 Don't try to break the financial system by going back to old outdated rules that didn't work then and won't work now.

- Matt

Sent from my iPhone

Matthew Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop the greed from spreading to the retirement accounts you all told us were a better way to plan for retirement. First Musk, the the fight over PE, and now this. You are corrupt and it shows.

Mattie Gale — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mattie Gale Affiliation: Jun. 21, 2026 Do not allow this to happen. There is already too much fraud and insider trading . For once, put the American people first.
M. Gale
Hudsonville, MI

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mattw2131 — Jun 21, 2026
Subject: S7-2026-15 Comment From: mattw2131 Affiliation: Jun. 21, 2026 Maintain the trust and confidence of investors, keep fincial reporting quarterly!

Sent from my Galaxy

Maureen — Jun 21, 2026
Subject: S7-2026-15 From: Maureen Affiliation: Jun. 21, 2026 Quarterly reporting was implemented after Enron, with good reason. I worked as a consultant with the Big 5 when Enron happened and the results had catastrophic outcomes for many.
While I'm sure big business would love reduced reporting requirements and less oversight, the potential consequences on the markets, where so many everyday Americans have retirement savings invested could be devastating. If we are investing in these companies through the market, then we have a right to know what is happening and CEO's and leadership need to be accountable for that information. Do not reduce the quarterly reporting.
Maureen Duffy, retired business executive, Tampa Fl

Maureen Duffy
Sent from my iPhone

Maureen Allen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Allen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Our greatest investment as citizens is in the country we love...land of opportunity, liberty, the pursuit of happiness.
Rule S7-3036-15 is a direct assault on all three, and more. It deprives everyday American investors of decision-making information.
I dispute. I object. I protest.
You are our fellow-citizens; please do not betray us.

Maureen Barthen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Barthen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need disclosure and transparency to prevent further fraud and abuse from the have too toward the have boys. KEEP QUARTERLY DISCLOSURE!
Maureen BARTHEN

MAUREEN CARROLL — Jun 21, 2026
Subject: S7-2026-15 Comments From: MAUREEN CARROLL Affiliation: Jun. 21, 2026 We need to know what is going on with your companies often enough, say quarterly, to know if you're operating honestly.

Sent from my iPhone

Maureen DeWit — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maureen DeWit Affiliation: Jun. 21, 2026 Leave it quarterly!!!!!!

Maureen English — Jun 21, 2026
Subject: S7-2026-15 Comment From: Maureen English Affiliation: Jun. 21, 2026 If it was anyone but the trump administration, it might be okay. But no, this administration has found ways to benefit from things like insider trading and leaving the rest of us paying for it, so no, keep the quarterly reporting!
-Maureen English
Fairbanks, AK

Maureen Hannaway — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maureen Hannaway Affiliation: Jun. 21, 2026 How many times does the American taxpayer burden all responsibility? Allowing companies to police themselves is a "smash and grab " theft ! Enron , Beach food , Love Canal , There Mile Island, Bophal and Union Carbide. Greed , greed and more greed. 2008 crash . Come on ! I can't lose a lifetime of work again.

Maureen Huny — Jun 21, 2026
Subject: File No. S7-2026-15 From: Maureen Huny I am an attorney, an investor and a VOTER. No matter what perspective I use to evaluate this proposal I see no benefit for individual citizens. I do see foreseeable harm. Vote NO.

Maureen McDonald Michalski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Maureen McDonald Michalski Affiliation: Jun. 21, 2026 Quarterly reporting should always be required, this keeps the CEOs and companies honest!

Yahoo Mail: Search, Organize, Conquer

Maureen OConnor Leach — Jun 21, 2026
Subject: File No. S7-2026-15 From: Maureen OConnor Leach A return to quarterly reporting is a mistake which will cost the public significant financial harm. More transparency is better for investors and shouls be a requirement of publicly traded companies As senior citizens my spouse and I

cannot afford a decline in our investments that would result from the lack of reporting Companies need to be held accountable . A review of the results of quarterly reporting in the 1955 et sec period and a comparison to the success more transparency created makes clear that such a change is detrimental to individuals and the American economy Accordingly I urge the SEC to careful consider the negative ramifications of such a move and thus reject any change to allow only semiannual reporting It was a mistake previously as has been proven Maureen OConnor Leach Esq Freehold NJ

Maureen Summers — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Summers Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep the status quo so that I can maintain control over my retirement funds. A lot can happen over a six month period vs three and it could be devastating to my assets that I have worked hard and sacrificed for over my lifetime. Corporations have done enough harm to individuals so please don't let this be another means of a power grab for the wealthy.
Thank you for your time.

Maureen Wheeler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Wheeler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This bill would allow insider trading which had been illigal and procecuted! And directly, fewer regulated can lead to easy corruption Tracking is essabtial!

Max Jauregui — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Max Jauregui Affiliation: Jun. 21, 2026 Do not go back to quarterly reporting and push Americans backwards instead of continuing forward.

~ Max W Jauregui

May Darwish — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: May Darwish Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You must keep the quarterly report on. Please don't dismiss it's well needed.

MayaEJa'Nae Jo — Jun 21, 2026
Subject: S7-2026-15 Comments From: MayaEJa'Nae Jo Affiliation: Jun. 21, 2026 Keep reporting, I do not want these companies keeping my money hidden. I want to know what is going on at all times. It is my right!!

MBowden — Jun 21, 2026

Subject: S7-2026-15 From: MBowden Affiliation: Jun. 21, 2026 I prefer monthly reporting and I would recommend to upgrade to monthly reporting. All business are completing daily reports. Current accounting software hourly statistics are readily available and are used for day to day decisions . Require more reporting not less. Thank you. Marshall Bowden

Sent from my iPhone

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mchase502 — Jun 21, 2026
Subject: S7-2026-15 Comments From: mchase502 Affiliation: Jun. 21, 2026 Hello, my name is Michael Chase, and I am a retired mental health counselor. I rely on my retirement accounts to keep afloat in retirement, and I find quarterly reports helpful to keep abreast of things. So, I am very concerned about the proposed change to biannual reports instead of quarterly.
Please keep things as they are for us "little guys" who try to keep up with all the big corporations and big investors, who always have their ear and eye on such things.
Thanks,
Michael

Sent from my T-Mobile 5G Device

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mdebart337 — Jun 21, 2026
Subject: S7-2026-15 Comments From: mdebart337 Affiliation: Jun. 21, 2026 Margaret Colangelo. Mom. It matters to me because I am investing to help support my family and quarterly reporting helps me to make better investing decisions. The system isn't broke why are you trying to fix it. Keep companies reporting quarterly to keep them on their toes and allow the people, not just the companies to be better informed in a timely manner.

Sent from my Galaxy

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me wilsoni — Jun 21, 2026
Subject: S7-2026-15 Comment From: me wilsoni Affiliation: Jun. 21, 2026 The companies need to

continue reporting quarterly to all of stockholders. Otherwise, why would we want to invest in them?

Donna Wilson

Meg Crockett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Meg Crockett Affiliation: Jun. 21, 2026 We need quarterly reports on our financial investments. Please do not allow this to take our information away, about our own investments. This is important. Please pay attention to our comments.

M. R. Crockett

Meg Olsen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Meg Olsen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reporting to counter fraud. This administration claims to be all about rooting out fraud, waste and abuse. This new rule, if it's passed, will do the opposite. If you allow companies to sit on their losses and earnings for six months, you are giving publicly traded companies and bad players time for insider trading and fraudulent activity. The SEC is supposed to protect investors. Please do your jobs with integrity and crush this proposed rule change. (If it ain't broke, don't fix it)
Thank you,
Meg Olsen

Megan — Jun 21, 2026
Subject: File No. S7-2026-15 From: Megan I am a nurse who works hard for my money, and I should not have to risk losing significant amounts of my investments by allowing companies to only report their financial disclosures every 6 months. Reporting quarterly allows for me to make informed decisions regarding what I do with my investments, and this should not be changed to benefit large corporations. Large corporations need to have increased regulation and reporting requirements- never EVER less.

Megan Brightwell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Megan Brightwell Affiliation: Jun. 21, 2026 Keep the regulations that have kept America’s economy safe and robust for decades.

Megan Brightwell
www.meganbrightwell.com
(404) 395-0012

Megan Hay Guglielmo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Megan Hay Guglielmo Affiliation: Jun. 21, 2026 Yes keep it transparent… keep quarter reports!
Best regards , Megan Hay Guglielmo

Sent from my iPhone

Megan Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Megan Jackson Affiliation: Jun. 21, 2026 It's literally we are hiding money and lying to you. You loser. We need transparency

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Megan Norgan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Megan Norgan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The fact that this even warrants commenting let alone "Unique" commenting is abhorrent. It's giving "Dance, monkey". It's giving "Entertain us with one good reason why you deserve to be put out to pasture instead of dying like the rest of the gladiators". Unfettered deregulation and loosening accountability is a bad thing. That shouldn't be hard to understand. If it's a difficult concept for you, maybe you should have a job with less decision-making power.
The fact that polite society prevents thus-always-to-tyrants-type behavior doesn't mean we can't see you people grabbing at everything that isn't nailed down.🤡

Meghan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Meghan Affiliation: Jun. 21, 2026 This is robbery

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Mehul Parmar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mehul Parmar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: quarterly reports help me make important investments decisions and are key to what actions I can take as regular investors

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Mel C — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mel C Affiliation: Jun. 21, 2026 In todays market, transparency is necessary to keep everyone informed. In order to avoid insider trading and shady deals from making their way through the system, quarterly reporting should stay in place.

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mel gandy — Jun 21, 2026
Subject: S7-2026-15 Comments From: mel gandy Affiliation: Jun. 21, 2026 This is how companies bankrupt and the employees pay for it, because they lose money in its stock

Sent from my iPhone

Melanie K — Jun 21, 2026
Subject: S7-2026-15 Comment From: Melanie K Affiliation: Jun. 21, 2026 This is just all kinds of WRONG if you eliminate checking on corporations. Too many can hide their “wrongdoing” or corruption or whatever illegal things they’re up to. Six months is way too long and they could be gone by then, leaving others to pay for their misdeeds. Quarterly is the only way to minimize that from happening. There are too many hardworking Americans for yet more CEOs and corporations to just add to their pockets while regular people lose out AND lose their hard earned savings, IRAs or whatever small investments they may accrue. HOLD LARGE CORPS ACCOUNTABLE!!

Sent from my iPhone

Melinda Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Melinda Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I value quarterly disclosures to make informed decisions on investments. The proposal to decrease disclosures to every six months does not serve the interest of the investor. Please keep reporting at quarterly intervals.
Melinda Jones

Melinda Mathiesen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melinda Mathiesen Affiliation: Jun. 21, 2026 Melinda Mathiesen, Citizen and Voter
No. Keep track of them monthly. These corporations already exploit numerous tax loopholes and offshore accounts. 2008 proved their inability to monitor themselves. This might limit their opportunities to exploit customers for more profit. Keep them too busy to cheat.

Melinda Mathiesen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melinda Mathiesen Affiliation: Jun. 21, 2026 Melinda Mathiesen
No. Keep track of them monthly. These corporations already exploit numerous tax loopholes and offshore accounts. 2008 proved their inability to monitor themselves. This might limit their opportunities to exploit customers for more profit. Keep them too busy to cheat.

Melinda Schooley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Melinda Schooley Affiliation: Jun. 21, 2026 More time to commit Fraud and Raketeering.

Melinda Simon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Melinda Simon Affiliation: Jun. 21, 2026 Keep it honest! Quarterly is best and keeps all involved informed. M.A. Simon. Retired/Small Business Owner

Yahoo Mail: Search, Organize, Conquer

Melissa — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Melissa Affiliation: Jun. 21, 2026 I don't want you to change it. I'm afraid there's too much turmoil in the world now and changing how you report our retirement income will mask the changes. No changes until we elect a new President and a new Congress or else we will forget the hell in which we are currently living.

Sent from my iPhone

Melissa Figueroa — Jun 21, 2026
Subject: S7-2026-15 Comment From: Melissa Figueroa Affiliation: Jun. 21, 2026 Please keep this quarterly.

MELISSA GROVE — Jun 21, 2026
Subject: S7-2026-15 Comments From: MELISSA GROVE Affiliation: Jun. 21, 2026 Melissa Grove, I am a business owner. Transparency is key. We need more of it and businesses should not be able to close books for half a year. This hurts investors.

Sincerely,

Melissa Grove M.S., LPC

Sent from my iPhone

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melissa hammock — Jun 21, 2026
Subject: Comment on S7-2026-15 From: melissa hammock Affiliation: Jun. 21, 2026 Dear SEC Commissioners:

I strongly oppose any proposal to reduce public company financial reporting from quarterly to semiannual reporting. Quarterly reports provide investors with timely, transparent information that helps us make informed decisions about our investments and retirement savings. Reducing reporting frequency would leave investors relying on outdated information for longer periods, making it more difficult to identify changes in a company's financial condition, performance, or risks. Investor protection and market transparency should remain the SEC's primary focus.

Quarterly reporting promotes accountability, supports efficient and fair markets, and helps maintain confidence in our financial system. Reducing it would increase information gaps and could place

ordinary investors such as myself at a great disadvantage. Additionally, my retirement savings are directly invested in the public markets, and decisions made by the SEC regarding disclosure requirements can have a meaningful impact on my financial future.

For these reasons, I strongly believe that maintaining quarterly reporting requirements is in the best interest of individual investors and the integrity of our markets.

Thank you for considering my comments.

Sincerely,

Melissa Hammock

Melissa Hatler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Hatler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a 66yr retired woman with all I have invested. I don't make a ton of money, that's okay.....How can you let them continue to try and take it all? They don't need it to survive.....I DO and many more just like me. This country right now is bad enough, please don't make it worse.
PS. With SS ending in less than 10yrs this will be all we have.

Melissa

Melissa Hewitt — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melissa Hewitt Affiliation: Jun. 21, 2026 Making changes just opens up for fraud. If it is a publicly traded company, and even if it not, those investors, taxpayers, are due the respect. There is nothing wrong with capitalism, in fact that is what creates competition, what we don't need is taking those safety measures being taken away that help keep companies and politicians honest. Because ultimately you have to ask why anyone wants there to be special rules, that only some will benefit from and tax payers will end up paying for while the companies intent on not being on honest and the politicians looking the other way, let it happen.
M HEWITT,
Former manager 25 years- Tax payer 40 plus years

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melissa holman — Jun 21, 2026
Subject: S7-2026-15 Comment From: melissa holman Affiliation: Jun. 21, 2026 Quit trying to screw people over transparency is needed in any area that involves people's finances.

Yahoo Mail: Search, Organize, Conquer

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melissa hotzler — Jun 21, 2026
Subject: S7-2026-15 Comment From: melissa hotzler Affiliation: Jun. 21, 2026 It needs to stay quarterly to make better “Real time” decisions regarding money. Too much happens in a year.

Sent from my iPhone

Melissa Huelsman — Jun 21, 2026
Subject: S7-2026-15 From: Melissa Huelsman Affiliation: Jun. 21, 2026 My name is Melissa Huelsman. I am an attorney, Seattle and this matters to me because integrity in America's financial systems is IMPERATIVE if the government wants anyone to actually trust the way the markets work going forward. It is also important because I handled 100s of cases against mortgage companies leading up to 2008 and was part of a group of consumer attorneys across the country who REPEATEDLY demanded that regulators do their jobs and actually REGULATE the financial markets, banks and mortgage companies. And when 2008 happened - the thing that consumer attorneys had been saying WOULD HAPPEN - you "regulators" made excuses for why it wasn't your fault and basically did absolutely NOTHING to impose any penalties on those who engaged in the massive amount of FRAUD which lead to the almost complete financial collapse of our economy.

Enron and the financial collapse of the American economy in 2008, which was brought on by lying, cheating, FRAUDSTERS on Wall Street and in the mortgage and banking markets make it VERY clear that absent VERY SPECIFIC reporting requirements, which includes PERSONAL liability for those signing off on the documents, those working in these businesses WILL LIE AND CHEAT AGAIN! And that would leave American TAXPAYERS footing the bills for the harm that they cause while they walk away with even more money JUST LIKE THE LAST TIME. The fact that the SEC, which has MASSIVELY failed on multiple fronts to properly regulate the markets FOR YEARS, is now trying to make it EASIER for more fraud to saturate them should be astonishing, but it isn't. I want you to surprise Americans by putting a STOP to this effort and start doing something to help average Americans and our economy. Because allowing Wall Street sociopaths to document multi-million dollar deals on napkins in bars is NOT an acceptable way to do business.

Melissa Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep the requirements for quarterly reporting. Small investors deserve the right to timely and accurate reporting. Removing the quarterly reporting will only hurt the small investors.

Melissa Magal — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Magal Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The general public needs to have the government protect their rights. The right to know how any company they invest in is doing and whether they should continue investing or not. Keeping vital information hidden does not protect us.

Melissa Morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melissa Morris Affiliation: Jun. 21, 2026 Keep the reporting quarterly.

Melissa Strolz (PT) — Jun 21, 2026
Subject: S7-2026-15 From: Melissa Strolz (PT) Affiliation: Jun. 21, 2026 Keep the signing quarterly.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mellanie Woodcock — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mellanie Woodcock Affiliation: Jun. 21, 2026 NO... Monthly reporting is my recommendation. Greed is at an all time high. Insurance companies left California, mine cancelled. 25 years without any claims and now I pay triple in an area that does not burn. Investors start a company just to walk away when they can profit. SEC needs to be tighter in regulations not lighter. SEC members held to higher standards integrity.

Mellanie Woodcock
m56woodcock@gmail.com

Melody Bishop — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melody Bishop Affiliation: Jun. 21, 2026 I am an accountant, and my opinion is that if you allow more than 3 months, you will allow too much time between periods of accountability. The more time, the more forgetting happens. These days reduced accountability from other aspects of business is rampant. The retail investor is at a higher risk today, and to do this now would be to increase that risk at a bad time. Allowing this level of time would need to be merit based.

Melody Kannas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Melody Kannas Affiliation: Jun. 21, 2026 My name is Melody Kannas and I worked for 35+ years in the private sector paying to fund this country via federal income tax. I lifted the following short description of the SEC from the web.
"The Securities and Exchange Commission (SEC) is an independent federal government agency. Created by Congress following the stock market crash of 1929, its primary mission is to protect investors, maintain fair and orderly markets, and facilitate capital formation."
As a government agency it should be reporting quarterly to reduce fraud within the government by the government!
Trump's unaccounted for 1.4 billion dollars is a perfect example of why it is important and I would say, a fundamental aspect of a lawfully overseen SEC and commerce in the United States.

Melody Kelley — Jun 21, 2026
Subject: S7-2026-15 From: Melody Kelley Affiliation: Jun. 21, 2026 If you weaken this rule there will

be more fraud. Of course, you already know that, but the public knows it too.

MEREDITH ANDERSON — Jun 21, 2026
Subject: S7-2026-15 From: MEREDITH ANDERSON Affiliation: Jun. 21, 2026 My name is Meredith Anderson and I reside in Westminster, Colorado. I am a retired medical laboratory professional. I was employed by the same corporation that looted Medicare when Rick Scott led the company. There was no accountability then. Sarbanes-Oxley held companies and their leaders accountable for their financial reports. Sarbanes-Oxley must be upheld without adulteration. The proposed change from quarterly to semiannual reporting invites malfeasance and is detrimental to the health of our financial systems and the financial security of investors of every stripe. Do not follow through with the ill-advised change to Sarbanes-Oxley. It would be a precarious step backward and further erode the faith of U.S. citizens in their government institutions. We rely on your good-faith consideration. Respectfully submitted.

Meredith Moyes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Meredith Moyes Affiliation: Jun. 21, 2026 Retired nurse here- I depend on my investments and need to stay aware more than 2x year. Quarterly reports for compliance is a MUST for me. Keep quarterly reports!!!
meredith Moyes

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Meredith S — Jun 21, 2026
Subject: S7-2026-15 Comments From: Meredith S Affiliation: Jun. 21, 2026 There is an old saying, "if it's not broke, don't fix it". Simply put, if the system works, and has for decades, why attempt to change it now?
Quarterly reporting is important and should continue to occur, especially if it is a publically traded company. There is no reason a company should be allowed to non-report, to their investors, for 1/2 a year. That simply invites malfeasance, distrust, insider trading, fraud, and a crumble in our financial markets. Do you wish to have a repeat of the financial crash from 2007-2008? Think carefully. The financial crash occured due to publically traded companies hiding information, lying to their investors, and malfeasance with rating companies, etc. This all occurred with the normal quarterly reporting. In less than 20 years, you're contemplating awarding such behavior by giving them a longer time frame in between reporting. Seriously, that is not the answer. Or, is this possibly your response to the affordability crisis?

A financial crash would certainly cause home prices to tumble again, but as someone that lived through being upside down in my home, I don't wish to ever see a similar crash again. We were the unlucky ones that were unable to have the amount we lost in equity "wiped" away or forgiven, and our lender was Taylor, Bean, and Whitaker...yet because it was Fannie May, we were stuck upside down and I lost $55,000 overnight. I had to claw my way back. It took 8 years just to get even with the mortgage I owed on my home, but I still had no equity. I was thankful when home prices increased and I had equity again. Although the price jumps happened over 18-24 months, I believe a

good portion was simply a course correction from the financial crash. Prices are stable now, some even decreased, and let's face it, if interest rates would have increased sooner, prices would not have risen as high as they did.

In all this, the most important factor is NOT to make it easier for a repeat of the financial crisis. Allowing any company a longer period between reporting si.ply gives them more time to lie, cheat, steal, commit fraud, and/or hurt any of their investors. America is not stupid. I support Trump and many of his less government is better ideas. However, this is one idea/suggestion I absolutely disagree with. Keep the usual quarterly reporting and never try to chamge it, alter it, or allow companies to divert from the quarterly reporting. Never mess with what works, you may cause an outcome you don't truly want.

With Regards,

Meredith S.

Meri Anne Stowe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Meri Anne Stowe Affiliation: Jun. 21, 2026 Stop breaking things! Quarterly reports are essential for the millions of Americans whose future financial well-being is dependent upon a transparent economic market. The contempt for all those investors in the proposal to let corporate interests slide in reporting is stark.

Sent from my iPhone

Merilee — Jun 21, 2026
Subject: S7-2026-15 From: Merilee Affiliation: Jun. 21, 2026 Merilee Krebs, Self Employed, Washington State.

Keep the queerly reporting rules as they are. The rules were created for reasons that haven't changed.

Merlene Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Merlene Smith Affiliation: Jun. 21, 2026 Hey, SEC: Keep It Quarterly!!

Sent from my iPhone

Merrie DuFrene — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Merrie DuFrene Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

A large portion of our retirement savings are invested iin stocks. How can we monitor and protect what we have worked for without timely updates on performance?
This is extremely concerning in light of the current state of the Social Security Fund balance.

Merril George — Jun 21, 2026
Subject: S7-2026-15 Comments From: Merril George Affiliation: Jun. 21, 2026 Merril George Salesperson
It is highly unethical to allow businesses with investors to withhold important financial information from the public.

Merril George
Sent from my iPhone

Merry Pettijohn — Jun 21, 2026
Subject: S7-2026-15 From: Merry Pettijohn Affiliation: Jun. 21, 2026 No pass for these companies to hid finances. Especially the darn insurance companies that are robbing us blind.

MiCarla Easton — Jun 21, 2026
Subject: S7-2026-15 Comments From: MiCarla Easton Affiliation: Jun. 21, 2026 As if the little people aren't suffering enough. You want to hurt us more?
We, who own little are trying to hold on to what we got. We don't have the luxury of high dollar financial advisors who are in the loop to know which way the wind is blowing. Quarterly reports give us the most information possible to make money decisions. I'm sure it SAVES them money, but they can afford it.

Michael A Farland — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael A Farland Affiliation: Jun. 21, 2026 Sounds like something that was written by wealthy criminals, to make it easier to get over on the little guy once again. NO 👎

Michael Ananis — Jun 21, 2026
Subject: S7-2026-15 From: Michael Ananis Affiliation: Jun. 21, 2026 Companies should remain required to have their CEOs sign off on their financials quarterly; failure to do this should result in jail time for the CEO who fails to follow this rule.
This is about accountability and public trust -- two concepts which are being too often ignored in favor of greedy shortcuts and shady business deals that frequently leave the consumer unprotected.
I think Congress should act in the interests of the common man -- and NOT to support corporations.
While you're at it, remove Citizens United! It's a lousey law.
Mike Ananis, Andover, MA
retired public school administrator /superintendent.

Michael Bannerman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Bannerman Affiliation: Jun. 21, 2026 As an investor, I want accurate information for making my decisions.

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michael Benson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: michael Benson Affiliation: Jun. 21, 2026 Don’t

Sent from my iPhone

Michael Bickham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Bickham Affiliation: Jun. 21, 2026 Bruce M. Bickham, retired and an active trader. This knowledge gap will certainly make our job of finding decent companies to invest in a lot harder. Why do you keep screwing up and making the common man’s life harder?

Sent from my iPad - B.M.Bickham

Michael Blaker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Blaker Affiliation: Jun. 21, 2026 Michael Blaker, truck driver, investor, former business owner. Part if the reason my business failed, was i couldn't make adjustments fast enough. And now you want to reduce my ability to make changes, based on 4 reports per year. Are you trying to force me into bankruptcy? Because that is what I see happening, millions of investors unable to make changes fast enough when the market changes. When they finally get the report 3 months after that fund has lost ALL of its funding, they have nothing to reinvest with.

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone
Get Outlook for Android

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michael broderick — Jun 21, 2026
Subject: Comment on S7-2026-15 From: michael broderick Affiliation: Jun. 21, 2026 Transparency is very important and must be retained!

Michael Burch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Burch Affiliation: Jun. 21, 2026 Why would you give corporations the ability to steal from investors?!! Are you begging for a class action suit?!!

Sent from my iPhone

Michael Carlson — Jun 21, 2026
Subject: File No. S7-2026-15 From: Michael Carlson I will keep this simple; it seems this is a solution seeking a problem. The reasons to do this are small - potentially eliminating some inefficiencies. But doing this will inevitably lead to less timely disclosure, and that is bad for every stakeholder, except the guy who is trying to not be transparent.

Michael Conley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Conley Affiliation: Jun. 21, 2026 With regard to changing Corporate reporting & earning; especially in this hyper information age, fueled by AI, predictive indexing, Sales Force type software, etc…. Change to semi-annual reporting only favors Big Corp. & insiders. I vote against this consideration which will indeed procure unintended consequences for all steakholders including the Corporations themselves as investors flee.

Regards,

Mike Conley
D. J. Conley Associates, Inc.- Retired
Cell : 248-318-5976

Michael Ek — Jun 21, 2026
Subject: S7-2026-15 From: Michael Ek Affiliation: Jun. 21, 2026 Please maintain quarterly financial reporting in order to keep CEOs & corporations fiscally accountable.

Verstuurd vanaf mijn iPhone

MICHAEL EVANS-LAYNG — Jun 21, 2026
Subject: Keep Quarterly Reporting From: MICHAEL EVANS-LAYNG Affiliation: Jun. 21, 2026 Quarterly reporting—requiring the CEO's signature—is essential to helping keep corporate finances on the up-and-up. I am a Californian and was personally, and negatively, affected by the Enron mess. If corporate officers do not see the value of transparency and accountability, I DON'T CARE.

Sent from Yahoo Mail for iPhone

Michael Fellenstein — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Fellenstein Affiliation: Jun. 21, 2026 Quarterly reporting is crucial to my continued investing. There is a reason they are called PUBLIC companies and reducing reporting requirements is detrimental to our investing community.

Michael Fellenstein
Phoenix, Arizona

Mike Fellenstein
Cell 602-619-7317

mjfstein@gmail.com

Michael Frazier — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Frazier Affiliation: Jun. 21, 2026 I want reporting Quarterly you Criminals!

Michael Graham — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Graham Affiliation: Jun. 21, 2026 Quarterly reports are necessary to ensure management isn't screwing up. SEC needs to perform proper oversight of every company and financial institution associated with doing business in the United States of America.

The SEC failed investors when LTV went bankrupt and while doing so allowed LTV to buy Copperweld Corporation from Imetal for 228 million dollars in 2002 when it should not been allowed. When the bankruptcy documents were filed many people, including myself who worked for over 30 years had my retirement pension taken over by the PBGC. My retirement I earned was reduced by 40%.

More oversight of financial records and forecasts are needed and reported. Not less reporting.

When I retired after working for Copperweld for 46.5 years my pension had been reduced by over $2,500 per month. At the end of my career my job title was Manager Chemical & Environmental Control.

Sent from my iPhone

Michael Harrow — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Harrow Affiliation: Jun. 21, 2026 Michael Harrow, retired. Greensboro AL.
It matters to me because I want to stay abreast of financials for companies that I own stock in.

Michael Haynes — Jun 21, 2026
Subject: S7-2026-15 From: Michael Haynes Affiliation: Jun. 21, 2026 Keep the law as it is. Responsibility starts at the top.

Sent from my iPhone

Michael Hodish — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Hodish Affiliation: Jun. 21, 2026 Michael Hodish, retired, Bethel, CT

Why on earth favor less reporting? To help corporations hide malfeasance? To help them hide poor performance for a while? To increase stock market volatility when markets get more frequent surprises?

That last one could be a winner. Financial firms like hedge funds have ways to profit on volatility. For normal members of the public, it is not at all desirable.

Please favor the public. Corporations are not people.

Michael Jamerson — Jun 21, 2026
Subject: S7-2026-15 From: Michael Jamerson Affiliation: Jun. 21, 2026 As a business owner to keep out of prison I have to do my taxes quarterly.
Disclose every asset and
Receipt. They should too.

Michael Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Johnson Affiliation: Jun. 21, 2026 John I don't want to lose money keep them not to change the quarterly report

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Michael Jones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Jones Affiliation: Jun. 21, 2026 Quarterly reporting should remain. Large corporations need to answer to their shareholders and it should be done on a quarterly basis.

Sent from my iPhone

Michael Ketcham — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Ketcham Affiliation: Jun. 21, 2026 History says it is bad for the investor so I do not want it to change.

Sent from my iPhone

Michael Kilpatrick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Kilpatrick Affiliation: Jun. 21, 2026 Michael kilpatrick, retired federal worker. It will amount to highway robbery for the insiders to take advantage of an already beaten public. Do the right think you Jabronies

Sent from my iPhone

Michael Lillge — Jun 21, 2026
Subject: S7-2026-15 From: Michael Lillge Affiliation: Jun. 21, 2026 WHAT IS THE "REAL" REASON FOR CHANGING IT? Just like always, looking out for each other so when YOU NEED SOMEONE TO BAIL YOU OUT, YOU CAN POINT TO THIS. IT DOESN'T MATTER. CROOKS ONE WAY OR CROOKS ANOTHER. IT WON'T CHANGE UNTIL THE KING OF KINGS RETURNS.

Michael Lindell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Lindell Affiliation: Jun. 21, 2026 My name is Michael Lindell, I live in Morris County New Jersey, and I work for Hilton International.
I am writing to express my concern for Keeping the reporting quarterly. Don't keep investors and the public in the dark. Sunlight is the best disinfectant. The SEC works for WE the people, we have a right to know in a democracy. Too much can happen in six months. YOU work for the people NOT for the BIG money corporations, Please keep your priorities straight .

Michael Marvin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Marvin Affiliation: Jun. 21, 2026 I'm for monthly reporting as transparency strengthens the market, and defines a robust industry.
I would SETTLE for keeping quarterly reporting .

Sent from my iPhone

Michael McCann — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael McCann Affiliation: Jun. 21, 2026 Going to six months reporting will kill the small investor.
Michael McCann, Retired, member IBEW

Michael McCoy — Jun 21, 2026
Subject: S7-2026-15 From: Michael McCoy Affiliation: Jun. 21, 2026 As an investor, we deserve to have quarterly reporting.

Michael Miller — Jun 21, 2026
Subject: S7-2026-15 From: Michael Miller Affiliation: Jun. 21, 2026 Hello
My name is Michael Miller.
I live in Iowa City, Iowa. I am a semi-retired chef with two part time jobs . I have 4 adult children and five grandkids.
These CEOs are already almost entirely free to damage the public and the environment without criminal consequences. They pay very little or no taxes.
Please, at the véry least, continue to provide oversight and consequences for the numbers being correct .

They must be checked quarterly.

Thank you for considering my opinion.
Michael Miller

Michael Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Miller Affiliation: Jun. 21, 2026 Please keep the quarter reports.
The quarter reports are an equalizer for those without the funds or insider connections to the companies they invest in.

Michael Miller

Michael Montgomery — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Montgomery Affiliation: Jun. 21, 2026 My name is Michael Montgomery and I would like you to keep the quarterly reporting. I don't want my portfolio to go down and less transparency means less accountability by the companies and by you.

Michael Nielsen — Jun 21, 2026
Subject: S7-2026-15 From: Michael Nielsen Affiliation: Jun. 21, 2026 Quarterly reporting is great! It helps to keep the fraud down as proven. You give corporations an inch and they will take that mile.

Michael Patrick — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michael Patrick Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Timely information about the financial condition of private companies traded by the public is critical to the evaluation of purchases and sales of company shares by the public. This information must be timely disclosed to the public, and not withheld by the companies in the marketplace.
Doubling the time during which the public is uninformed about the most recent business decisions and activities is a terrible idea, and will certainly lead to less informed investment decisions by the public, and probable financial loss by less informed investors - exactly the opposite of the public good.

Please reject any plans to delay the timely disclosure of critical financial information to the public.

Michael Perez — Jun 21, 2026
Subject: File No. S7-2026-15 From: Michael Perez I'm against the proposed changes. Please retain the current rules for public company reporting. The proposed change would decrease investor confidence in public companies and the ability to make timely decisions on investments. Thank you

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Michael Peterson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Peterson Affiliation: Jun. 21, 2026 **** off fascist billionaire realms of everyone is your slave !!! Create a living wage minimum wage that supports the high costs of reality , not voter suppression and renter rights for no end . Make life healthier and affordable for the generations before us !

Sent from my iPhone

Michael Porcarelli — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Porcarelli Affiliation: Jun. 21, 2026 Retain quarterly reporting! If it ain't broke, don't fix it until it is.

MICHAEL ROEHR — Jun 21, 2026
Subject: Comment on S7-2026-15 From: MICHAEL ROEHR Affiliation: Jun. 21, 2026 We live in the digital age of rapid transactions and communication. Fair and equal reporting today requires MORE REPORTING, MORE FREQUENTLY, NOT LESS!!! Insider trading is already a hugely destructive force. Enforcement has been getting more lax in all areas. We are headed for national disaster. Please don't pull the pin and drop the floor out from under 90% or so of Americans.

Sent from my iPhone

Michael Shaver — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Shaver Affiliation: Jun. 21, 2026 Seems to me that enforcement of fairness would be unduly depressed, bad for the people's protection of perhaps fraud.

Michael Slattery — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Slattery Affiliation: Jun. 21, 2026 History shows that bad things happen with too much deregulation. Cutting reporting in half is asking for trouble

ROOFER MIKE INC
Michael Slattery
473 Plover Ave

Miami Springs, FL 33166
(305) 519-7879
CCC1327413
www.roofermikeinc.com/roofing-miami-style/

MICHAEL SOFIE — Jun 21, 2026
Subject: S7-2026-15 Comments From: MICHAEL SOFIE Affiliation: Jun. 21, 2026 Remember what Enron did to the economy? The protections you put in place after that seems to be working so don't change a thing or enron will happen again because business majors running companies will always lead to greed and fraud.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michael Spears — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Spears Affiliation: Jun. 21, 2026 My name is Michael Spears. I am retired, a private citizen of North Carolina. Please do not change the current SEC quarterly reporting requirements. I just don't understand how less oversight,
or less frequent transparency in the area of high finance or reporting can possibly be beneficial in the long run. The potential for graft, fraud and decit are just too great. Please do not change the current requirements. Sincerely.
Michael Spears.

Yahoo Mail: Search, Organize, Conquer

Michael Talbot — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Talbot Affiliation: Jun. 21, 2026 The wealth gap has become unsustainable and compromising average investors is unreasonable, unfair and CRIMINAL! We must have quarterly reports

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Michael Teleha — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Teleha Affiliation: Jun. 21, 2026 Michael Teleha president of a small family business. Dallas, Texas. As I approach retirement I am very concerned with the quarterly performance of companies I hold direct stock in. I keep up with my finances weekly. I don't see how it is reasonable for a corporation to not do quarterly. We, the stockholders, own the company. We should get insight as to how the company is doing on a regular basis. I would prefer bi- monthly reports. With modern accounting systems if they are practicing best accounting standards this should be easy. I can generate mine in 10 minutes. They should be able to do the same.

Michael Teleha
214-212-8258

Michael Trcka — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Trcka Affiliation: Jun. 21, 2026 SEC reporting by public companies must maintain quarterly reporting for transparency and fiduciary responsibilities to their owners, the shareholders. Perhaps a level of reduced reporting could be supported to save costs, but if and only if the details met a proper needs based test per current SEC law.

Easing executive burden of their fiduciary responsibilities while they pay themselves astronomical premium salaries over their average or median employee annual pay is absolutely shameful now. Gives the greatest economic and human social organization ever devised by Man and God, truly a bad name.

Time for a rebrand before the Cult of Marxist Atheism completely ruins this planet for human beings.

Best Regards,

Michael P Trcka
7143055251 M
trckamp@yahoo.com

Michael W. Tu — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael W. Tu Affiliation: Jun. 21, 2026 Michael - works at one of the largest U.S. based companies.

My comment - Filing twice a year does not save the company or shareholders money, instead, it breeds greed and fraud. Imagine the bad things these companies (including mine) can hide for 6 months and before it gets noticed? It's bad business for everyone and who pays the price? Average Joes like you and I, not the ultra-wealthy and the insiders.

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Michael Waddell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michael Waddell Affiliation: Jun. 21, 2026 Why try to fix something with something that doesn’t work

Sent from my iPhone

Michael Wallman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Wallman Affiliation: Jun. 21, 2026 Leave As is

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Michael Wierzbizbicki — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Wierzbizbicki Affiliation: Jun. 21, 2026 Keep it Quarterly! That's the way it should be kept, so we see what's going on with our investments, sooner not later it something needs to be addressed!

Michael Wierzbizbicki — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michael Wierzbizbicki Affiliation: Jun. 21, 2026 Keep it Quarterly! That's the way it should be kept, so we see what's going on with our investments, sooner not later it something needs to be addressed!

J

Michael Wolford — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michael Wolford Affiliation: Jun. 21, 2026 I have worked with accountants most of my career. I also worked at the PCAOB and I can tell you if we don't want another Enron we need to apply the lessons that created the PCAOB to begin with. If you change the reporting you will undermine the trust that keeps the entire system working.

MICHAEL Z MURPHY — Jun 21, 2026
Subject: S7-2026-15 From: MICHAEL Z MURPHY Affiliation: Jun. 21, 2026 Quarterly or every other month. More often, not less.

Sent from my iPhone

Michaela Cox — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michaela Cox Affiliation: Jun. 21, 2026 Michaela Herr, household manager. Married to someone working for a major company that has every possibility in

the world to take advantage of its employees. Reporting for companys, especially
major corporations should be reporting MONTHLY.

Yahoo Mail: Search, Organize, Conquer

Michala Biondi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michala Biondi Affiliation: Jun. 21, 2026 The Public has a right to hear from public companies more than twice a year. leave it as is.

Michele B — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michele B Affiliation: Jun. 21, 2026 What's at stake? Every thing! Keep public company disclosure quarterly.

Sent from Gmail Mobile

Michele De Arment — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michele De Arment Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: It is important that companies report quarterly to appropriately track the progression of their business. This is standard procedure and only benefits them not the consumer or stock holders.

Michele Feldman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michele Feldman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It would harm investors because it would be easier for companies to hide poor performance and major shifts in their business

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Michele Finn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michele Finn Affiliation: Jun. 21, 2026 Protect the public!! No going dark.

Michele Johnston — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michele Johnston Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not change the rules in regards to quarterly reporting or in regards to the requirement that CEOs must sign their companies' quarterly reports. Shareholders and potential shareholders need this vital window to ensure that their hard-earned investment dollars are being used wisely. Thank

you for your consideration.
Sincerely,
Michele Johnston

Michele Loveless — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Michele Loveless Affiliation: Jun. 21, 2026 Transparency in business is necessary, especially in the current political climate. Please keep the mandate for quarterly reporting in place.

Michele Mallari — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michele Mallari Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I remember Enron, and it was disastrous. I'm sick of corruption; we all are. Let's move onto a better America.

Michele Mallari

Michele Rotondi — Jun 21, 2026
Subject: S7-2026-15 From: Michele Rotondi Affiliation: Jun. 21, 2026 Quarterly reporting has been put in place for a reason! The only reason I can see to get rid of it is to allow more fraud and corruption to be swept under the rug! Anyone who supports this is admitting that they are corrupt in my opinion.

The entire Republican party, and many old timers in the Democratic party will not support this as they are shills for the oligarchs that run our country. Making it easier for them to hide their corruption is NOT the direction we need to continue heading.

Michele Rotondi
Actively involved citizen and VOTER

Michele Sprenger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michele Sprenger Affiliation: Jun. 21, 2026 Please don’t allow a change in the reporting done to the SEC.

Thanks

Michele Sprenger

Sent from my iPhone

Michelle Brunetto — Jun 21, 2026
Subject: S7-2026-15 From: Michelle Brunetto Affiliation: Jun. 21, 2026 This cannot be allowed. Why would this even be a possibility? Nobody is above the law. It matters to me because I believe in America and the Constitution of the United States and our pledge which states with liberty and justice for all. We the people have a right to have all the facts.

Michelle Bryant — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michelle Bryant Affiliation: Jun. 21, 2026 Before the current reporting policies it was the wild west on Wall Street. We need regulations to keep Enron from happening all over again. Some of us retired people depend on the SEC to protect us from unchecked greed. Things are better now only because of regulations and quarterly reporting. Please don't set us back 75 years.

Michelle Bryant
IT Customer Support Mgr, retired
832.409.9397
MLBryant11@live.com

Michelle Carlson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Carlson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help investors make informed decisions!

Michelle Carpenter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michelle Carpenter Affiliation: Jun. 21, 2026 I am Michelle Carpenter. I am a retired letter carrier after 35 years of service. My retirement is dependent on the performance of companies. I'm not an insider; knowing when to withdraw before the hammer falls. Therefore, every three months is the only fair way to report on how the businesses are doing? Let's stop trying to drain the American people. Leave us some type of fairness.

Michelle Casey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michelle Casey Affiliation: Jun. 21, 2026 No. No.

Get Outlook for iOS

Michelle Dodd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michelle Dodd Affiliation: Jun. 21, 2026 Do not allow this to.

Happen thereis too. Much fraud for th to go unchecked!

Michelle Haklin Ryan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michelle Haklin Ryan Affiliation: Jun. 21, 2026 Dear SEC committee,

Isn't there enough fraud? Please keep the books transparent and increase it to monthly if you have to. As common working folk, I am an artist and teacher, we are strapped financially like never before and our families are all affected. It's hard to provide for kids as well as aging parents. Please, let's do the extra work to PREVENT fraud and stealing, not make it easier. Thank you for taking my comment.
- Michelle Ryan

Michelle Hoffman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michelle Hoffman Affiliation: Jun. 21, 2026 In this very corrupt administration, it is vital to keep up more frequent checks and balances. I absolutely could not be allowed to have no oversight from my personal banking for 6 months so this is a terrible idea. Big money has proven over and over, greed takes over and corruption follows. Unfortunately the taxpayers would be stuck paying for this corruption and I can't afford that. Michelle Hoffman

Sent from my iPhone

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michelle Hurst — Jun 21, 2026
Subject: S7-2026-15 Comment From: michelle Hurst Affiliation: Jun. 21, 2026 We have enough corruption where the public has no faith in our elected officials because that's what we see is corruption and loyalty to a all time high imagine if they didn't show their financials for 6 months so much could happen in that time and would have devastating consequences then again the American people would get more and more distrust in politicians and would be at their breaking point seeing more corruption of money funneling for those months!

Sent from my iPhone

Michelle Matheus — Jun 21, 2026
Subject: S7-2026-15 From: Michelle Matheus Affiliation: Jun. 21, 2026 CEOs earn an unprecedented amount of money today. I assume that their influence over the SEC has increased as well. The result is the corruption of policies meant to protect America from remorseless profiteering. Please rescind your lax oversight policies.

Michelle Mountain — Jun 21, 2026
Subject: S7-2026-15 Comment From: Michelle Mountain Affiliation: Jun. 21, 2026 Michelle Mountain Because this is IMPORTANT!

Don’t do this!!!!

Sent from my iPhone

MICHELLE SAVARESE — Jun 21, 2026
Subject: S7-2026-15 Comment From: MICHELLE SAVARESE Affiliation: Jun. 21, 2026 Do we want to see the crash of 2008 again? Why allow something so reckless like this especially when so many hard working ever day people have so much tied up in the markets with their pensions. Please do not allow this change.

Sent from my iPhone

Michelle Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Michelle Smith Affiliation: Jun. 21, 2026 Accountability should not be sacrificed. Publicly traded should mean public accountability at a frequency (at least quarterly) that allows for transparency. A lot can happen in 3 months; six months only encourages corruption. I’m a shareholder and I say no to this proposal.

Michelle Smith, Assurance Director (mining industry)

Michelle Stever — Jun 21, 2026
Subject: S7-2026-15 From: Michelle Stever Affiliation: Jun. 21, 2026 Absolutely keep. The problem is accountability. You know right from wrong in office.

Michelle Valenti — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Valenti Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Your proposal to do away with quarterly reporting is dangerous and short sighted. These reports allow us to see the companies we invest in more frequently than their annual reports allow for. Without this, investors would be blind to what's going on in the companies we own shares in, as well as competitors, ancillary industries, and their supply chains. Without this information, we won't be able to invest with full knowledge.

please reverse this suggestion and continue to have companies report quarterly as they have been.

thank you.

Mick-Dean Grossapoulos — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mick-Dean Grossapoulos Affiliation: Jun. 21, 2026 My name

is Michael D Grossapoulos. I am an entrepreneur from Minnesota. I insist you keep the current laws requiring quarterly reporting by publicly traded companies in place to protect my investments and prevent further exploitation by insider-trading billionaires.

Mickey — Jun 21, 2026
Subject: S7-2026-15 From: Mickey Affiliation: Jun. 21, 2026 Keep it as it is

Sent from my iPhone

Mickey Di — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mickey Di Affiliation: Jun. 21, 2026 Michael D. Retired. Why this matters to me: Investors have the right to information as soon as possible. Companies have been reporting quarterly for roughly 50 years, why the change? "If it ain't broken, why fix it?" This change must be initiated by the White House. Just another tool to further erode government oversight to make it easier for corrupt business practices to go unseen. I thought the SEC's role was to protect investors, not take marching orders from the White House. Coming from the most corrupt President in U.S. history I'm not surprised.

Middy Veal — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Middy Veal Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You rproposal to limit vital information that the public needs to know: That step is one step closer to fraud. Fraud is rampant in our country now as it is. Be up front with the public, try being an example of integrity!
Middy Veal

Miguel Hernandez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Miguel Hernandez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
More Taxes Been Misused, More Career Politicians Been Bought, More Wealth InQuality, More Corporationd Deceiving Manipulating, And Deceptively Many, if not all, Communities, Hording The Justice/Court/Scotus For Their Bidding, Curtailing The Grassroots/Independent Medias/Journalists, AND OF All DESEASING MORE SICKNESS, SUFFER RAGE , MORE DEATHS, MORE CRIME , MORE VILEDEEDS

Mike — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY

Mike — Jun 21, 2026
Subject: S7-2026-15 From: Mike Affiliation: Jun. 21, 2026 Maintain quarterly reporting!

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mike bradford — Jun 21, 2026
Subject: Comment on S7-2026-15 From: mike bradford Affiliation: Jun. 21, 2026 Dear SEC,
This is subterfuge and typical GOP of an attempt to placate the big business honchos who would only have to prepare and swear to the accuracy half as many oversight reports of their fiscal performance…
The stats don't lie! If it is such a burden on business to do these, to keep it honest…, then I think that speaks a big message for their motives in seeking this change.
Respectfully,a 50 year investor, Michael Bradford, retired after 39 plus years of Public Service employment for the State of Indiana

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Mike Faass — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike Faass Affiliation: Jun. 21, 2026 With the amount of money these guys deal with doing it quarterly makes sense; but I really think that they should be able to do it every other month.

Sent from my iPhone

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mike g — Jun 21, 2026
Subject: S7-2026-15 Comments From: mike g Affiliation: Jun. 21, 2026 We need quarterly reports.

Get Outlook for Android

Mike Garozzo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Garozzo Affiliation: Jun. 21, 2026 As a retired educator I know the importance of knowing how to budget and how to invest for the future. Please do not implement the proposal to allow companies to not report thei finances to every six months instead of every three.

Sent from Gmail Mobile

Mike Gronski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mike Gronski Affiliation: Jun. 21, 2026 Hey, SEC, No going back to the 1950's! Keep reporting as it is now! Don't wreck our investments and retirement accounts!

Sent from my iPhone

Mike Harris — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mike Harris Affiliation: Jun. 21, 2026 Our world is moving faster. Not slower. Investors and businesses themselves need to know their financial returns in some details to keep track of their own progress or lack there of.

Additionally with all the automation available to them, it is not as hard as 1955 either.

I support quarterly reporting and would support even monthly 'light' reporting. Online, complete numbers without the excuses or forecasts.

James M Harris
Retíred Research Director,
Corning Incorporated

Mike Hollinger — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mike Hollinger Affiliation: Jun. 21, 2026 Eliminating quarterly reporting is wrong for a multitude of reasons. Investors cannot wait 6 months or a year for information on how the businesses they are supporting are doing

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Mike Jennings — Jun 21, 2026
Subject: S7-2026-15 From: Mike Jennings Affiliation: Jun. 21, 2026 Please keep reporting quarterly. Going to semi-annually allows more potential for fraud and insider gains with less transparency. Also problems can be hidden longer which would inproportionally jeopardize ordinary people's investments & savings

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Mike Kaserman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Kaserman Affiliation: Jun. 21, 2026 As has been historically and constantly demonstrated, the more transparency and reasonable oversight of large companies, the better for all but the CEOs.

Mike Kensler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mike Kensler Affiliation: Jun. 21, 2026 What the hell is wrong with you to even consider moving away from quarterly reports? DO NOT change this requirement.

Sent from my iPhone

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mike langley — Jun 21, 2026
Subject: S7-2026-15 Comments From: mike langley Affiliation: Jun. 21, 2026 stay as is, more

transparency

Mike M. — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike M. Affiliation: Jun. 21, 2026 So if I conceal my income from the IRS for 6 months tha be ok????

Mike Malowney — Jun 21, 2026
Subject: S7-2026-15 From: Mike Malowney Affiliation: Jun. 21, 2026 A lot of people lost everything when the Enron balloon burst.

Sent from Mike's iPhone

Mike Martinez — Jun 21, 2026
Subject: S7-2026-15 From: Mike Martinez Affiliation: Jun. 21, 2026 Do an analysis of who will benefit from this change and what the effect would be if rule changed

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Mike Mittel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Mittel Affiliation: Jun. 21, 2026 With the complete digitization of corporate books, it is not a burden to report quarterly, unless you are hiding something. All investors need visibility into the corporations they invest in whether directly or via retirement plans. Only the inside investors would know the status of a corporation if reporting is every six months.

Keep the transparency of quarterly filings to stop fraud.

Mike Mittel
Vienna VA

Mike Neckel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mike Neckel Affiliation: Jun. 21, 2026 Delaying reporting from quarterly to semiannually prevents investors from having sufficient data to make educated decisions.

We have already gone this route in the past with significant losses in private savings. There is no need to revert back to a failed reporting system.

Mike ONeil — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike ONeil Affiliation: Jun. 21, 2026 My name is Mike O'Neil

and I'm retired living off stocks and I feel it's extremely important that companies are required to report quarterly to provide full visibility into the financial status of the business.

Thank you,
Mike

Get BlueMail for Mobile

Mike Pappas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike Pappas Affiliation: Jun. 21, 2026 That will encourage deceit by business owners. Don't change the present rules.

Mike Pauley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Pauley Affiliation: Jun. 21, 2026 Reporting needs to stay quarterly. The rules were put in place for a reason and need to stay

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Mike Paxton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Paxton Affiliation: Jun. 21, 2026 Do not change the reporting periods!

Mike Peake — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mike Peake Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This will reduce my costs of cleaning our fields up!

Mike Richardson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike Richardson Affiliation: Jun. 21, 2026 This change will only open up more opportunities to commit fraud against the American people and investors.

Mike Root — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Root Affiliation: Jun. 21, 2026 Quarterly is the best way and should be kept if we want stable and sustainable markets

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Mike S — Jun 21, 2026
Subject: S7-2026-15 From: Mike S Affiliation: Jun. 21, 2026 Do not change the existing law requiring

quarterly filing. This quarterly filing law provides protection for investors and all Americans.
Michael Shaughnessy
Sr. Cybersecurity Platform Ops Consultant
Sun Prairie, Wisconsin

Mike Sanderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mike Sanderson Affiliation: Jun. 21, 2026 I strongly believe that quietly reporting and accountability is necessary for CEOs.
Keep the current rule. Thank you.

Sent from my iPhone
Mike Sanderson

Mike Schnieders — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike Schnieders Affiliation: Jun. 21, 2026 Mike Schnieders retired.
I would like to know what is happening with the stock market holding my money.

Mike Shell — Jun 21, 2026
Subject: S7-2026-15 From: Mike Shell Affiliation: Jun. 21, 2026 Michael Shell CPA, Salem, NC
As a CPA with 30 years experience it is imperative that quarterly financial statements be signed by the officer to show accountability.

Mike Smither — Jun 21, 2026
Subject: S7-2026-15 From: Mike Smither Affiliation: Jun. 21, 2026 Please do not change this law,it is needed now more than ever !

Mike Sonnichsen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mike Sonnichsen Affiliation: Jun. 21, 2026 Please require quarterly reporting; the only reason companies would not want to do this is because they want to hide something from the public.
MS

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mike wilson — Jun 21, 2026
Subject: S7-2026-15 Comment From: mike wilson Affiliation: Jun. 21, 2026 Are you Nuts? How about protecting Me?

Mildred Veal — Jun 21, 2026

Subject: S7-2026-15 Comments From: Mildred Veal Affiliation: Jun. 21, 2026 With our country being over-run with corruption and fraud anyway, why open the door and provide a perfect storm for nefarious minds?
Opportunity abounds in this situation, where there is no need to change the rules.

It will be interesting to see how the chips fall in this decision.

Sent from my iPhone

Milton Ruiz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Milton Ruiz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
DON'T DO THIS!

Mimi — Jun 21, 2026
Subject: S7-2026-15 From: Mimi Affiliation: Jun. 21, 2026 Mimi Tang, a law student entering my final year of law school. I intend to sit for the July 2027 bar examination. My Law Review Note, which will be published in December 2026, reflects extensive research and incorporates feedback from Harvard Law alumni, University of Chicago Law alumni, and other legal scholars and practitioners.

Quarterly reporting requirements should be preserved because they promote transparency for investors—particularly retail investors and other non-insiders who purchase securities on public exchanges such as the NYSE. Reducing disclosure obligations would disproportionately benefit corporate insiders while increasing information asymmetries that disadvantage ordinary market participants.
This broader pattern of deregulation risks harming both the U.S. economy and the workers who drive it. As Katharina Pistor argues in The Code of Capital and William Lazonick explains in Profits Without Prosperity, modern corporate governance has increasingly prioritized shareholder payouts and executive compensation over long-term productive investment. These trends have contributed to rising income inequality and weakened incentives for sustained corporate growth.
Weakening reporting requirements would further reduce transparency, discourage long-term investment, and make it easier for executives to extract short-term gains while leaving companies, employees, and public investors to bear the consequences. Corporate scandals such as Enron and WorldCom illustrate the importance of robust disclosure and accountability in maintaining investor confidence and market integrity.

Mimi Bupp — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mimi Bupp Affiliation: Jun. 21, 2026 MC Bupp, teacher
Parents would revolt against the school district if we sent report cards home only TWICE A YEAR !! Otherwise how are they going to understand that their kids are up to shenanigans and not doing their work !? Same goes for corporations. After all, didn’t Congress decide that corporations are people !?

Sent from my iPhone

Mindy Sammons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mindy Sammons Affiliation: Jun. 21, 2026 Melinda Sammons, Retired - it matters to me because I am invested in our stock market. Isn't it enough Congress can APPARENTLY legally trade on insider information?! Stop this unfairness, don't add to it by allowing companies to hide info the trading public have a right to know for an even longer time by ending quarterly reporting.

Miriam LaPointe — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Miriam LaPointe Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Please continue the requirement for quarterly filings. Clear, transparent information is critical for all investors, for the trust and confidence of all in involved in the market.

Miriam O'Connor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Miriam O'Connor Affiliation: Jun. 21, 2026 Quarterly reporting is the ONLY WAY TO KEEP YOU HONEST!!
We must insist that quarterly reporting is to continue indefinitely!!!

Sent from my iPad

Missy Aloeha — Jun 21, 2026
Subject: S7-2026-15 Comment From: Missy Aloeha Affiliation: Jun. 21, 2026 Allowing companies to go six months without reporting financials is a terrible idea. Public companies should be more transparent, not less. Regular quarterly reports help protect investors and keep markets fair. Less reporting only benefits insiders while ordinary investors are left in the dark. Reducing transparency does not strengthen markets — it weakens confidence in them

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mistahrickv — Jun 21, 2026
Subject: S7-2026-15 Comment From: mistahrickv Affiliation: Jun. 21, 2026 I oppose the proposed to the proposed amendments that would allow public companies to file reports semi-annually instead of quarterly. I am an individual investor and rely on quarterly updates to make my investment decisions.

Richard VanderLugt
Oakland, CA

Misti Wicker — Jun 21, 2026
Subject: S7-2026-15 Comment From: Misti Wicker Affiliation: Jun. 21, 2026 Keep the quarterly reporting there is too much grifting already

Get Outlook for Android

Misty Bejma — Jun 21, 2026
Subject: S7-2026-15 Comment From: Misty Bejma Affiliation: Jun. 21, 2026 Quarterly Reports!!! Successful companies have quarterly reports. Government should do more to check their spending. (It is required that citizens balance their checkbooks, keep it in the positive). Why does government have more control of our collected monies than citizens do? That's bassackward!

Misty K. Bejma
C. 615-400-6587

Mitch Bettinger — Jun 21, 2026
Subject: S7-2026-15 From: Mitch Bettinger Affiliation: Jun. 21, 2026 Please keep the reporting for CEO's quarterly. The small amount of time it takes to have them sign it is a small price to pay for honest books.

Mitch B.

Mitchell Askew — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mitchell Askew Affiliation: Jun. 21, 2026 More political theft from we the ppl

Sent from my iPhone

Mitchell Askew — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mitchell Askew Affiliation: Jun. 21, 2026 This is theft and why we don't trust the government trust in our leaders all time low

Sent from my iPhone

Mitzi Day — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mitzi Day Affiliation: Jun. 21, 2026 Do it honestly or don't do it at all! The final payday is coming you can't escape it!

Sent from my iPhone

MJ Carley — Jun 21, 2026
Subject: Comment on S7-2026-15 From: MJ Carley Affiliation: Jun. 21, 2026 Hello,

My name is Meleasa, and I am a front desk patient service representative for a large health care organization in Oklahoma. I'm soon to turn 65 years old, and I plan to retire in two years. The investments that I have are vital to my long-term financial support in retirement. Switching from quarterly reporting to semi-annual reporting could have a large detrimental effect on my finances. Those of us in the latter years of our lives don't have the luxury of time on our side to adjust to any downturns if we don't even know it's happening during the six months between semi-annual reports.

I don't believe it is too much to ask for the companies who hold our invested money in their hands to give us a quarterly report on how that money is faring in their hands. It is my request that you kick the proposal for semi-annual reporting off the table and continue to provide investors like me with transparency via quarterly reporting.

Many thanks for your consideration in this matter.

Meleasa Carley
Oklahoma City

MJ Levasseur — Jun 21, 2026
Subject: S7-2026-15 Comment From: MJ Levasseur Affiliation: Jun. 21, 2026 We need quarterly reports. MJ Levasseur RN

MJ Moorhouse — Jun 21, 2026
Subject: S7-2026-15 comment From: MJ Moorhouse Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY! For god sake and the good of our nation, show some signs of integrity! MaryJane Moorhouse- Tewksbury MA - concerned, retired citizen of the USA

Mjkbflynn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mjkbflynn Affiliation: Jun. 21, 2026 We are already subject to chaos across pretty much all aspects of every day government. I see NO POINT in abolishing quarterly reporting unless the goal is to truly crush ANY current system that may help everyday Americans.

Sent from my iPhone

Mkey — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Mkey Affiliation: Jun. 21, 2026 Madonna Key, retired from Chase Bank. Indianapolis, IN 46221. We can't afford to lose our money. Companies need to stay on reporting, quarterly.

ML Michaelis — Jun 21, 2026
Subject: S7-2026-15 Comment From: ML Michaelis Affiliation: Jun. 21, 2026 Disgusting- you should be transparent about reporting and not considering this action as leaves investors with LESS information.

Mo Blumenthal — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mo Blumenthal Affiliation: Jun. 21, 2026 To whom it may concern.

This is such a blatant and insane money grab. Please do the right thing and stop this from passing. This will further the destruction of the middle class.

Thank you for listening to us,

Mo Blumenthal RN

Mo F — Jun 21, 2026
Subject: S7-2026-15 From: Mo F Affiliation: Jun. 21, 2026 Why are we giving more chance for fraud? These people can not be trusted, they show us over and over

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Mo F — Jun 21, 2026
Subject: Re: S7-2026-15 From: Mo F Affiliation: Jun. 21, 2026 Morgan Fleishman
Senior researcher
Attleboro, MA

Why are we giving more chance for fraud? These people can not be trusted, they show us over and over . Their greed only grows. If anything quarterly is too lenient. Semi annual reporting is going to open the doors for more fraud.

Why are we moving away from accountability and honesty? Sad. Pathetic.

On Sun, Jun 21, 2026, 3:42 AM Mo F <mofleishman@gmail.com> wrote:

Why are we giving more chance for fraud? These people can not be trusted, they show us over and over

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Mo Lisi — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mo Lisi Affiliation: Jun. 21, 2026 In a world where things change minute by minute with the uncertainty and fecklessness of this administration, it is imperative: KEEP IT QUARTERLY!

Mohinder Sikka — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mohinder Sikka Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
US companies are innovative and globally competative due to an open market. Open market depends on prompt and timely information. Delaying quarterly reporting will make american companies sluggish and slower in the decision making. It will also protect bad actors and prolong illicit activities.
I originally came to US from India where a few corporate houses control the markets and economy. Trust me, that is not a way to build globally competitive companies. The right way is to make financial information credible, open and prompt.
Mohinder Sikka

Mollie Whalen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Mollie Whalen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not get rid of quarterly reporting. This puts the entire stock market as risk and will lead to poor investing decisions.

Molly R — Jun 21, 2026
Subject: S7-2026-15 From: Molly R Affiliation: Jun. 21, 2026 Transparency matters right now more than ever. I am an Administrative Assistant at a major university in North Carolina. The young people I see daily are impressionable and need to know that the established laws and rules in this country are being followed for the sake of continuity and security if nothing else.
Save Quartely Reporting. Thank you.
Sincerely,
Molly Reese

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mollyculture — Jun 21, 2026
Subject: S7-2026-15 From: mollyculture Affiliation: Jun. 21, 2026 Quarterly is the MINIMUM. It's their

business, they should know the business well enough that they can read the full financials once every months. It's not that hard, doesn't take that long, and keeps everybody safe (and honest)

Sent from Proton Mail for iOS.

Mona Wenger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mona Wenger Affiliation: Jun. 21, 2026 We the People will not let you go quietly into the night. Show yourself monthly. Yes monthly. Mona Wenger, work: USN Liaison. Nursing Ball State University. Mother of four children. Widowed. Master of Science Degree Community Education. Field Epidemiologist, Indiana State Department of Health. Infection Prevention, Elkhart General Hospital, Indiana. Retired.

Sent from my iPhone

Monica Harrer — Jun 21, 2026
Subject: S7-2026-15 From: Monica Harrer Affiliation: Jun. 21, 2026 Please don’t make it easier for the rich to take advantage of the rest of society.

Sent from my iPhone

Monica McGill — Jun 21, 2026
Subject: S7-2026-15 Comment From: Monica McGill Affiliation: Jun. 21, 2026 Please keep it as it is, quarterly. This feels like once again the wealthy and in power among us want to legally take advantage of what little the average American has! Why not be as transparent as possible allowing those whose futures are dependent on their investments to know where we stand before we lose it all?! Why hide it?! Why are you all so greedy and dishonest?

Monica Perdomo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Monica Perdomo Affiliation: Jun. 21, 2026 I am an investor and require quarterly reports to make accurate investments towards my retirement. The longer window gives companies a mild advantage at the expense of the public. This model has failed world wide where it has been implemented. Keep companies quarterly reporting to keep companies accountable, free of fraud, and transparent.

M Perdomo
Sent from my iPhone

Monica Stayner — Jun 21, 2026

Subject: S7-2026-15 Comments From: Monica Stayner Affiliation: Jun. 21, 2026 I believe more reporting vital information is certainly better than less! Information is power!

Sent from my iPhone

Monika Bizousky — Jun 21, 2026
Subject: S7-2026-15 Comment From: Monika Bizousky Affiliation: Jun. 21, 2026 This administration keeps saying they are transparent and continuously attempt to hide info from people….This move is unfair and wrong to everyday investors…stop this!!!

Sent from my iPhone

Monika L — Jun 21, 2026
Subject: S7-2026-15 Comments From: Monika L Affiliation: Jun. 21, 2026 Monika Lirio says quarterly reporting helps detect fraud earlier, and provides more clarity.

Monika Schwartz — Jun 21, 2026
Subject: File No. S7-2026-15 From: Monika Schwartz I oppose switching from quarterly to semiannual reporting. Quarterly reporting provides greater transparency and accountability. Without faster access to information, individual investors' portfolios will suffer. I am very opposed to this rule.

Monique Graham — Jun 21, 2026
Subject: S7-2026-15 Comments From: Monique Graham Affiliation: Jun. 21, 2026 Keep quarterly resorting.

Monte Gregg — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Monte Gregg Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Information is needed to be intelligently informed on market and corporate movements?Stop.

Monya Noelke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Monya Noelke Affiliation: Jun. 21, 2026 Please - invester need to know what's happening quarterly mot semi- annually'

Sent from my iPhone

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moon shine — Jun 21, 2026

Subject: S7-2026-15 Comment From: moon shine Affiliation: Jun. 21, 2026 This should not be allowed and we should tighten the rules to every two months

Get Outlook for iOS

Moore Online — Jun 21, 2026
Subject: I oppose Rule S7-2026-15 From: Moore Online Affiliation: Jun. 21, 2026 I oppose Rule S7-2026-15 because it will decrease transparency and increase the risk of companies getting into shenanigans.

Thank you,

Elizabeth Moore
137 W Windemere
Leander, TX 78641

Mr Brian Domenick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Mr Brian Domenick Affiliation: Jun. 21, 2026 As an investor, I want to know how my portfolio companies are doing with
up to data. I want to know when there are problems or successes. I don't
want longer periods of who knows what going on, and then I see an
unexpected outcome after the fact. Further, I want to be able to see
relevant financial data on companies I am considering investing in and
longer dark time periods are clearly not in the investor's interests.
Keep the reporting quarterly or even monthly, but certainly not longer
than quarterly. Brian Domenick, retiree.

Mr Dragon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Mr Dragon Affiliation: Jun. 21, 2026 Daniel Bejarano, Civil Engineer and Accountant. I am a licensed general contractor and licensed real estate broker in the state of Florida. America is build on transparency this contrary to the audit and accounting principles the SEC has fought against since its founding. Keep America 🇺🇸 honest and great.

Sent from my iPhone

MrSnid — Jun 21, 2026
Subject: S7-2026-15 Comment From: MrSnid Affiliation: Jun. 21, 2026 With all the public officials insider trading, does it matter ? If insider trading is allowed, Financials really don't matter. CEOs aren't held accountable since dodd frank, why even bother
with business/financial laws....abolish The SEC of they aren't going to do their job.

Yahoo Mail: Search, Organize, Conquer

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ms. thrifty — Jun 21, 2026
Subject: S7-2026-15 Comments From: ms. thrifty Affiliation: Jun. 21, 2026 As a personal, individual investor, I find the quarterly reports to be invaluable in making decisions about managing my investments and in keeping my retirement savings on an even keel. Especially since, as a registered nurse whose career spanned receiving just a couple of dimes over minimum wage, to in mid career receiving a dollar/hour less than a metro bus driver, to finally, after 40 years, a reasonable middle class income, careful, prudent and INFORMED investment has been essential to my financial well-being.
Please do not reduce the frequency of that important information to citizen investors.

E. Cundiff

Msikora — Jun 21, 2026
Subject: S7-2026-15 Comment From: Msikora Affiliation: Jun. 21, 2026 Mary Sikora , retired- Keep 1/4ly. The reason it matters that companies should switch to 6 month reporting to me and should be to all trying to
advance their savings should be obvious.

Sent from Yahoo Mail on Android

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mslizgrn — Jun 21, 2026
Subject: S7-2026-15 Comments From: mslizgrn Affiliation: Jun. 21, 2026 Liz Green, Retail Investor. Retired and count on transparency to make informed decisions on investments. Quite unfair for insider information being used. Fairness for all!

Sent from AT&T Yahoo Mail on Android

MtnYetiBarbie — Jun 21, 2026
Subject: S7-2026-15 Comments From: MtnYetiBarbie Affiliation: Jun. 21, 2026 It's obvious that the only reason to go dark for 6 months stretches would be to hide unscrupulous, dubious behaviors. The current rules of quarterly reporting are in place for good reason.
This personally effects me by tgr current regomes efforts rolling back as many of our safety netscas possible before they finally end up in jail as our politicians are just starting to wake up ftom their cult slumber. Keep the practices we voted for to keep Americans informed. Its up to them personally if the Americans choose blinders but at least the corporations will have had to report their dealings.
Tina Smith-Gurley,
Semi-retired

MUSTAFAA KHALIPHA — Jun 21, 2026

Subject: S7-2026-15 Comments From: MUSTAFAA KHALIPHA Affiliation: Jun. 21, 2026 STAY REPORTING QUARTERLY. PLEASE SEC

My Aol — Jun 21, 2026
Subject: S7-2026-15 Comment From: My Aol Affiliation: Jun. 21, 2026 I lost a fortune when Enron lied. Every 3 months is a MINIMUM. In the computer age, the info is available daily.

Sent from my iPhone

Myk Caruana — Jun 21, 2026
Subject: S7-2026-15 Comment From: Myk Caruana Affiliation: Jun. 21, 2026 PLEASE KEEP IT. Let’s continue to inform investors with accurate information and keep CEOs accountable.

Thank you for your attention to this matter.

Mike Caruana (small investor)

Sent from my iPhone

Nadine Tierney-Wasteney — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nadine Tierney-Wasteney Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Make these companies accountable, transparent and informative with our monies we have invested. We keep being blindsided and this would be an example of another future corruptive act from our current administration.
Thank you.

Nan Baker — Jun 21, 2026
Subject: S7-2026-15 From: Nan Baker Affiliation: Jun. 21, 2026 Quarterly reporting needs to be saved!

Sent from my iPhone

Nan Kramer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nan Kramer Affiliation: Jun. 21, 2026 Need to keep reporting at least quarterly so insiders don't steal from the normal folks,. Rich people always take from the lower and middle class companies do this also they need to prove they
aren't stealing to line their pockets

Yahoo Mail: Search, Organize, Conquer

Nan M Solomons — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nan M Solomons Affiliation: Jun. 21, 2026 Quarterly reporting is part of the transparency between organizations, stockholders, and the public at large. Six months is far too long between reporting periods.

Sent from my iPad

Nanci Losacco Skerrett — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nanci Losacco Skerrett Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
we nees more disclosure from public companies not less. We need to be able to make informed decisions ourselves. Less transparency means more fraud. I don't believe any public company should be able to hide any vital information. We're not allowed to as taxpayers, but it wouldn't do us any justice if this starts to happen. Please do not vote. Yes on this.

Nancy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Affiliation: Jun. 21, 2026 We need more reporting not less.

Nancy

Nancy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Affiliation: Jun. 21, 2026 Quarterly reporting is essential. Every 6 months is a ridiculous amount of time and makes it too easy to hide shenanigans.
Nancy Walker

Sent from my iPhone

Nancy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 21, 2026 Keep them honest and require quarterly reporting. I am a stock holder.

Yahoo Mail: Search, Organize, Conquer

Nancy Banks — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy Banks Affiliation: Jun. 21, 2026 Why alter one of the few things actually WORKING IN FAVOR OF THE AVERAGE CITIZEN? To make it “easier” for large corporations? Don’t you think we’ve already made it too easy for them to hide profits, avoid taxes and put unlimited funds into political campaigns? Please, do not roll back reporting requirements and make CEOs less accountable.
Nancy Banks

Sent from my iPad

Nancy Bollin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Bollin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The scales are already stacked against average everyday Americans. This proposal will make it even worse. Oversight needs to continue quarterly!

Nancy Boyer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Boyer Affiliation: Jun. 21, 2026 The idea of a "pig in a poke" is personified in this poor proposal the Securities and Exchange Commission is making. Stock investments come with enough risks without adding more degrees of risk in literally blindfolding investors by removing vital information that should be available for consideration!

Nancy Bremeau — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Bremeau Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do NOT change the rules, we need transparent, quarterly reports from all publicly traded companies.

Nancy Burdette — Jun 21, 2026
Subject: S7-2026-15 From: Nancy Burdette Affiliation: Jun. 21, 2026 Don’t you dare eliminate or change quarterly reporting! You will be jeopardizing the retirement accounts of millions of Americans. If the government isn’t there to protect us by requiring honest and frequent reporting, then why the hel, do we need a SEC at all? If you aren’t going to protect the consumer, them you need to lose your jobs!

Nancy Burdette

Nancy Burdette — Jun 21, 2026
Subject: S7-2026-15 From: Nancy Burdette Affiliation: Jun. 21, 2026 Don’t you dare eliminate or change quarterly reporting! You will be jeopardizing the retirement accounts of millions of Americans. If the government isn’t there to protect us by requiring honest and frequent reporting, then why the hel, do we need a SEC at all? If you aren’t going to protect the consumer, them you need to lose your jobs!

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nancy campbell — Jun 21, 2026
Subject: S7-2026-15 Comment From: nancy campbell Affiliation: Jun. 21, 2026 No quarterly is the

way to keep!!! I vote NO. No silence in business!!!!

Sent from my Metro By T-Mobile 5G LTE Android Device
Get Outlook for Android

Nancy Cramet — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Cramet Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly disclosures. The more information the better in making informed decisions.

Nancy Davis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nancy Davis Affiliation: Jun. 21, 2026 Leave the report g at quarterly! Why: Becsuse we as investors have the right to know!! You work for us!

Sent from my iPhone

Nancy Dooley — Jun 21, 2026
Subject: S7-2026-15 From: Nancy Dooley Affiliation: Jun. 21, 2026 Stay quarterly, or better yet, MONTHLY.

Nancy Doyle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Doyle Affiliation: Jun. 21, 2026 Nancy Doyle, retired citizen. It matters because we need to stop the endless corruption coming from this administration, to the detriment of all Americans. USA is not supposed to be about corporate piracy - it is about the power of citizens and voters.

Nancy Dugan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy Dugan Affiliation: Jun. 21, 2026 No! This not good for individuals! Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, you'd be the last to find out. NDugan, Director

Sent from my iPhone

Nancy EBERLE — Jun 21, 2026

Subject: S7-2026-15 Comment From: Nancy EBERLE Affiliation: Jun. 21, 2026 . We need to know what is happening with companies (like lawsuits, dwindling sales, corporate takeovers, etc) that impact earnings. We need corporate transparency to prevent fraud. The longer the time between reporting the more ability to hide issues that impact my ability to make informed decisions impacting my financial security. I worked hard for many years to be able to enjoy my retirement. I want to hold companies accountable for their actions.

Nancy Eberle, retired accounting professional

Nancy Elsamanoudi — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Elsamanoudi Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal in no way benefits investors. It only benefits corporations and those who are insiders. I think it's aimed at punishing ordinary retail investors by gatekeeping necessary information they need to effectively trade. It's extremely disappointing that this is even being considered. It only benefits corporations, insiders, and the very wealthy. It's anti-American dream, anti-social mobility, anti-corporate accountability. Shareholders should have access to timely information needed to make informed trading decisions. This proposal seems to have been hatched up by folks who want to return to a time when only certain had access to the means and information needed to trade. It's trying to go back to a bygone era. Access to information about how companies are doing on a quarterly basis should be public knowledge so the average American citizen can participate in the stock market if they choose to and not just insiders, gatekeepers and the very wealthy.

Nancy Evans — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy Evans Affiliation: Jun. 21, 2026 Why would you consider a proposal like this? Under the table sort of rule. Hidden figures¿???????

Nancy Ferguson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Ferguson Affiliation: Jun. 21, 2026 Keep quarterly reports. It’s the only way for me to check what’s going on and see where I stand.
Nancy Ferguson
Retired Teacher

Sent from my iPhone

Nancy Fitzgerald — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Fitzgerald Affiliation: Jun. 21, 2026 Every. Investor should be able to see their investments whenever they choose. This seems like a thing that will allow businesses to make some shady moves and hide it from the public for 6 months. We are talking about money earned and invested my me and others. Leave things as they are or we will suspect that businesses are doing something wrong, and the SEC, which should be acting as a watchdog, is allowing it. More distrust toward government results.

Nancy Fitzgerald

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Nancy Fry — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Fry Affiliation: Jun. 21, 2026 Quarterly reporting has been one of the most important protections for everyday investors for decades. Those regular updates are what allow people to see how a company is performing in something close to real time, instead of relying on rumors or delayed information.
If companies only report every six months, it creates a much bigger information gap. Executives, lawyers, and large institutional investors will still have access to detailed internal data, but the public won't. That means regular investors would be reacting months later than the people with the most influence and resources.
Less frequent reporting doesn't level the playing field — it widens the gap. It makes it harder to spot problems early, harder to compare companies fairly, and easier for bad news to be delayed or hidden.
Transparency is one of the few tools that keeps markets fair. Reducing it puts everyday investors at a disadvantage.
Nancy A. Fry, Educator

Sent from my iPad

Nancy Graham Rich — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Graham Rich Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is bad for average american investors treat us like youdo the super rich

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Nancy Griffin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Griffin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This proposal goes against all present interests and has the potential of serious uncertainty and disruption to our economy!!
STOP it Now !!!

Nancy Harrison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Harrison Affiliation: Jun. 21, 2026 Hiding the numbers only favors the business owners, not the rest of us. Why invest if we lose visibility of the status of the numbers? Will hurt democracy, but of course, Trump is anti democracy.

Nancy Harrison
34108
Sent from my iPad

Nancy Harsh — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Harsh Affiliation: Jun. 21, 2026 More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure, just ask Arthur Andersen. But you can’t because they shut down due to fraud.

Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Any company that wants this is suspect. None even asked for this.

Nancy Idiart — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nancy Idiart Affiliation: Jun. 21, 2026 Yes, quarterly reporting is esstial for us to keep up with our retirement investments.

Nancy Idiart

Sent from my iPhone

Nancy Johnson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Johnson Affiliation: Jun. 21, 2026 I don't like this. They could raid my securities and I wouldn't even know for six months.

Nancy Kocsmiersky — Jun 21, 2026
Subject: File No. S7-2026-15 From: Nancy Kocsmiersky I strongly disagree with these changes because Quarterly information released by companies serves to prevent fraud and market manipulation. A broad range of investors rely on quarterly reporting to cleanse material nonpublic information in connection with their asset-management and trading. Less frequent reporting could lengthen trading blackouts and reduce trading activity. This move needs more review of the ramifications. Thank you.

Nancy L — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy L Affiliation: Jun. 21, 2026 This is just another way to allow then to get away with illegal activities. Please stop this

Sent from my iPhone

Nancy Nakagawa — Jun 21, 2026

Subject: S7-2026-15 Comment From: Nancy Nakagawa Affiliation: Jun. 21, 2026 Quarterly reporting makes it easier to track trends especially during times of volatility and makes fraud more difficult.

N. Nakagawa

Nancy O'Neal Stickholder — Jun 21, 2026
Subject: File No. S7-2026-15 From: Nancy O'Neal I believe even quarterly reports of publicly held companies gives them too much opportunity to conceal problems. Changing to six months is a disservice to the investors. I'd prefer monthly reporting. Do not give them more of an advantage than they already have.

Nancy OGorman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy OGorman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
You will destroy our retirement years with this plan and the volitilty it will produce.

Nancy Pendergrass — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nancy Pendergrass Affiliation: Jun. 21, 2026 We don’t need to go back to 1955.

Sent from my iPhone

Nancy Perkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Perkins Affiliation: Jun. 21, 2026 It allows deceit. Don’t approve

Sent from my iPad
Nan Perkins

Nancy Presant — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nancy Presant Affiliation: Jun. 21, 2026 I like getting quarterly reports. I like being able to see how the current situation relates to the longer term performance of the investment, and I can compare it to what is happening to other investments in the same sector at the same time to determine if the performance is keeping up with the comparables.

Nancy Salvemini — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Salvemini Affiliation: Jun. 21, 2026 Quarterly reporting is what's needed.

Best regards,

Nancy Salvemini

Nancy Strain — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Strain Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This change would eliminate the investors and the public's access to vital information.

Nancy T — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nancy T Affiliation: Jun. 21, 2026 Please keep quarterly. As investors,we must be able to stay apprised of what is happening within the company.

Sincerely
N Tatum

Nancy Thurber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Thurber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This keeps investors in the dark. I already lost $600,000 to a financial advisor who used my money to further his own interests. He sold investments which I specifically told him not to do. He groomed me so I didn't pay close enough attention.

Nancy Unbehaun — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Unbehaun Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC proposal is a bad idea for everyday investors. The quarterly disclosures keep us informed to make decisions and I believe is much more fair and limits insider trading. Please don't go back to pre 1955.

Nancy Verber — Jun 21, 2026
Subject: S7-2026-15 From: Nancy Verber Affiliation: Jun. 21, 2026 Accountability from CEOs is important to the economy of our country. Please retain the quarterly reporting requirement.

Nancy Verber, Taxpayer

Nancy West — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy West Affiliation: Jun. 21, 2026 Transparency should be continuous to avoid theft, fraud, embezzlement or anything illegal.
This should not be an option but a continuous law.

Nancy West — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy West Affiliation: Jun. 21, 2026 Transparency should be continuous to avoid theft, fraud, embezzlement or anything illegal.
This should not be an option but a continuous law

Nancy Wilso — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nancy Wilso Affiliation: Jun. 21, 2026 This is one of the worst ideas I have seen coming out of this industry in a long time. The problems are obvious, aren't they? Clients would do as well going to Vegas and placing bets.
Nancy Wilson, Former Investment Executive with U.S. Bancorp

Nanette Dupre — Jun 21, 2026
Subject: S7-2026-15 From: Nanette Dupre Affiliation: Jun. 21, 2026 More is better in this case. Careful and full disclosure is the only way to ensure we will sleep easy in the end. Thanks for all your hard work!!!!

Sent from my iPhone

Naomi Cordell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Naomi Cordell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a small time investor who has established accounts for my six grandchildren, I need to be able to watch the market daily.

Natalia Spytek — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Natalia Spytek Affiliation: Jun. 21, 2026 My name is Natalia Spytek. I live in St. Petersburg, FL and I request SEC keep financial reporting quarterly. Thanks!

Sent from my iPhone

Natalie Bell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Natalie Bell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Since most Americans are not trained as a stock investor and most have to rely on investments in the markets for retirement, the markets cannot go unchecked for six months. People need to trust the market and markets must adhere to laws that protect people. The risks of lesson they're accountability is too great. People will need to pull their funds out to have any degree of control over their money. You cannot allow the market to go unchecked as it is an obvious risk to the retirements of so many. You'll potentially bankrupt the country. Baby boomers will not have time to recoup tragic losses. You have to stand up to potential abuse and vote for the people. Put greed aside and do the morally correct thing.

Natalie Lingo — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Natalie Lingo Affiliation: Jun. 21, 2026 Absolutely not! I managed finance comms for Apple from 2001 to 2015

Nate Singleton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nate Singleton Affiliation: Jun. 21, 2026 This is unacceptable! Keep the quarterly reporting! This seems like just another way to scam the American people by changing it! Absolutely NO REASON to change it, keep people accountable with the system in place that is working! If we can spend ridiculous amounts of money on an unnecessary paint job on the reflecting pond, and on a gaudy, unnecessary and RIDICULOUS ball room, or having idiots names added and then removed from buildings, then there is NO GOOD REASON to “save money” on something that IS NECESSARY, like the SEC quarterly reporting!

Sincerely,
Nate Singleton

Sent from my iPhone

Nathalie Wells — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nathalie Wells Affiliation: Jun. 21, 2026 Keep quarterly. Better for oversight and compliance.

Nathan Anderson — Jun 21, 2026
Subject: S7-2026-15 From: Nathan Anderson Affiliation: Jun. 21, 2026 Quarterly!

Nathan Anderson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nathan Anderson Affiliation: Jun. 21, 2026 Stay quarterly

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Nathan Anderson — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Nathan Anderson Affiliation: Jun. 21, 2026 Quarterly

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Nathan Anderson — Jun 21, 2026
Subject: S7-2026-15 From: Nathan Anderson Affiliation: Jun. 21, 2026 Quarterly

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Nathan Knavel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nathan Knavel Affiliation: Jun. 21, 2026 My name is Nathan Knavel, and I'm a disabled SSI recipient, so I naturally don't have a lot of money to invest with, but you really should keep reporting quarterly instead of allowing the Epstein class to continue to pillage our county while **** near all the leaders we're currently suffering through are right there making sure everything they can do to destroy our way of life comes to pass before we have a chance to put some accountability in place during the midterms. Please stop playing right into the Epstein classes hands and making it easier to get away with looting us.

Natures Homestread — Jun 21, 2026
Subject: S7-2026-15 Comment From: Natures Homestread Affiliation: Jun. 21, 2026 Keep companies honest and accountable, don't give them more time to protect their private interests while they leave others holding the bag.

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nctwogirls33 — Jun 21, 2026
Subject: S7-2026-15 Comment From: nctwogirls33 Affiliation: Jun. 21, 2026 I am a retired small business owner. I have invested my megar earnings. Running a successful business with hard work and honesty. The SEC should require corporations to be responsible to share holders and hold the current reporting schedule to every three months. Extending reporting to 6 months is an error in judgement. Small investors need to know what a company is doing with our investments.
Renae Ingram

Sent from my Galaxy

Neal Cameron — Jun 21, 2026
Subject: S7-2026-15 Comment From: Neal Cameron Affiliation: Jun. 21, 2026 There is a good reason we have the reporting standards we havenow. Please do not remove quarterly reporting now or in the future. Hard working people's retirement depends on it. We can't all be crooked politicians gaining the system.

Nealla StClair — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nealla StClair Affiliation: Jun. 21, 2026 My husband and I are retired and depend on dividend investments for our income. Taking away quarterly reports would make it difficult to plan our budget as well as judge whether we should move our investments or not. It's bad enough waiting for them to declare a dividend quarterly. Also, many people who live on dividend income cannot wait six months to know whether their investment is going to pay a dividend or not. Let's not put our investments in another Enron situation.
John and Nealla StClair

Ned Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ned Miller Affiliation: Jun. 21, 2026 Keep us informed as often as the insiders!

Neil Andersen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Neil Andersen Affiliation: Jun. 21, 2026 No benefit to changing but a serious downside.

Capt. Neil Andersen, W3NEA
Rock Hall, MD 21661
484-354-8800

Neil Kugelman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Neil Kugelman Affiliation: Jun. 21, 2026 Once you get close enough to the 1%ers, you get sucked up into a wealth-boosting power-granting vortex, light-years ahead of the populous, where greed and power are embued by government's boundless "saintly" status.

Successfully serving my friends and family, THEIR friends and families, and THEIR friend's friends and families for 40 years!

"People are our business, real estate is our service."

Annual FIVE STAR REAL ESTATE AWARD WINNER
Click here to visit my FIVE STAR REAL ESTATE AGENT PROFILE!

Neil Kugelman, GRI
Elfant Wissahickon Realtors
8039 Germantown Avenue
Philadelphia, PA 19118
(215) 247-3600 office
(215) 247-3798 x 228 direct
(215) 431-5095 cell
Neil@KugelmanTeam.com email
www.NeilKugelmanTeam.com website
www.facebook.com/NeilKugelmanTeam
www.twitter.com/NKugelmanTeam
www.linkedin.com/in/NeilKugelman
Visit us on Facebook for real estate news & give us a "Like!"

Nelle Goodwin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nelle Goodwin Affiliation: Jun. 21, 2026 Not only is this a bad idea but those that want this must already be hiding something. Maybe a random audit from time to time would be warranted.

Sent from my iPhone

Nellies_Hug — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nellies_Hug Affiliation: Jun. 21, 2026 Quarterly reporting has to be continued! Stockholders, have to know what, when and how their investments are doing. Don’t give Big Corporations a chance to defraud their investors! Even our banks send MONTHLY statements LaRae Cross Oklahoma

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Neta Small — Jun 21, 2026
Subject: S7-2026-15 Comments From: Neta Small Affiliation: Jun. 21, 2026 That's exactly what circuit city did ceo and executives sold their shares before announcing that circuit citywould no longer sell appliances and become a luxury store which is what made circuit city a store that sold only things people wanted not anything people needed, before letting employees and consumers know their plans sticks fell to 1 dollar in a few days making is worthless.

Nettie Vaughn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nettie Vaughn Affiliation: Jun. 21, 2026 Reporting should be monthly not even quarterly

Yahoo Mail: Search, Organize, Conquer

Netwurx — Jun 21, 2026
Subject: S7-2026-15 Comments From: Netwurx Affiliation: Jun. 21, 2026 I want to know how my investments are doing as often possible. Leave the reporting at the quarterly requirement. More clarity, not less!

Sent from my iPhone

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nevaeh love — Jun 21, 2026
Subject: S7-2026-15 Comments From: nevaeh love Affiliation: Jun. 21, 2026 This would only stop our communication as a nation

Sent from my iPhone

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new reviews — Jun 21, 2026
Subject: S7-2026-15 From: new reviews Affiliation: Jun. 21, 2026 Ms. S Ray 85204 I agree, more accountability.

Nicholas Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nicholas Brown Affiliation: Jun. 21, 2026 The stock market is already turning into casino, this change will just fully hand the slot machines over to the mafia.
Nick B.

Marketing, financial services

Nicholas Chavez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nicholas Chavez Affiliation: Jun. 21, 2026 We need this report to stay alive in the markets . The retail investors will get crushed ! KEEP THE REPORT WHERE ITS AT NOW .

Sent from my iPhone

Nicholas Marlowe III — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Marlowe III Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I can't see ,if u r struggling to makes in endset each and every months but; unfortunately just can't makes things comes tgethers , so if u can help me out with thisby improvements in the areas of placing funds into my accounts ????

Nicholas Penkovsky — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nicholas Penkovsky Affiliation: Jun. 21, 2026 Public companies need to file quarterly reports to protect the public who is directly investing and investing through funds. Six months is far too long of a time to keep financial information whether beneficial or damaging within the walls of a publicly traded corporation. Quarterly is necessary.

Nick Azzaretti — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nick Azzaretti Affiliation: Jun. 21, 2026 I am vehemently opposed to this proposed SEC action. It's an obvious attempt to withhold the information that allows small investors to make the wiser choices that give them the capital to retire comfortably, contribute to the consumer economy, and possibly leave modest seed money to their survivors. Why would those in whose favor the cards are already stacked wish to hold them all? That is, unless they seek to establish themselves as oligarchic masters of disposable, subserviant serfs they work into the ground, literally. Such meanness of spirit is appalling but more than expected from the current, corrupt administration. I am tired of being told, "This can of dog **** is delicious and nutritious. It's fun to eat! It's got electrolytes!" I prefer Idiocracy in fictional form, not actually ruining and running our lives and our country into the ground for their aggrandizement and sad, sadistic pleasure in crude, garish, virtually inescapable reality TV beats. I am Nick Azzaretti: Retired Educator, Philosopher, Tragicomedian, Poet, Father who doesn't want to see my children languish in a world that has no place for them in it–for empathy, kindness, generosity, hospitality, and love that transcends self and restores the "humane" to "humanity."

Nick Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nick Brown Affiliation: Jun. 21, 2026 **** this corrupt government and all you corrupt politicians

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Nick Dolan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nick Dolan Affiliation: Jun. 21, 2026 With the amount of corruption on wall street we need oversight. To even think of returning to a policy that didn't work the first time is absurd. You work for the American people not big businesses. Try and remember that!

Sent from my iPhone

Nick Hofmann — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nick Hofmann Affiliation: Jun. 21, 2026 The rules are already too soft on corporations. Quarterly reporting is a bare minimum standard that absolutely should be kept in place.

Sent from my iPad

Nick Melchionno — Jun 21, 2026
Subject: S7-2026-15 From: Nick Melchionno Affiliation: Jun. 21, 2026 These people need to be watched at ALL times !!

Sent from my iPhone

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nick smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: nick smith Affiliation: Jun. 21, 2026 Keep it Quaterly

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Nicki Frazee — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nicki Frazee Affiliation: Jun. 21, 2026 Quarterly reporting is required. Please do NOT reduce the frequency.

Nicole Belfiore — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nicole Belfiore Affiliation: Jun. 21, 2026 Nicole Belfiore here in Eastern PA. Nothing looks hopeful about semi annual reporting. My investments are not only for my own and my husband's retirement, but also for giving to those less fortunate. I would hope and expect that the SEC would maintain practices that are proven to support successful investing. Stick to quarterly. Thank you.

Sent from my iPhone

Nicole Stanton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nicole Stanton Affiliation: Jun. 21, 2026 As a new options

trader - I rely on transparency and quarterly reporting to make the best decisions possible- this is my livelihood. This is an attempt to roll things back and further gatekeep the retail investor. But we are here to stay…

Thanks,
N. Stanton

Nicole Strickland — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Strickland Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This ruling does not change any corporate behavior all it does is give everyday investors less insight into the business they are investing in.

This is reckless on so many levels. It's bad for the economy, bad for investors, and only serves to give corporations more power.

Niemah Days — Jun 21, 2026
Subject: S7-2026-15 Comments From: Niemah Days Affiliation: Jun. 21, 2026 Im Ayanna D. Im a data analyst. Quarterly reporting should stay. As consumers we deserve transparency. Prices keep skyrocketing while wages are flat. We deserve transparency and answers.

Niki Butcher — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Niki Butcher Affiliation: Jun. 21, 2026 I consider my money investments as a help to the company I'm investing into. Therefore, I require quarterly reports. If you choose to not do quarterly reports, I will choose not to invest!
Niki Butcher - retired - Florida -

Niki Butcher
Nikijean6364@gmail.com

NikiButcher.com
ClydeButcher.com

Nikki Holmes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nikki Holmes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

As a business owners and one of many of our millions of American investors, I am against curtailing the required reporting. Fiscal transparency is a cornerstone of our economy and has been for our history in this country. In moments when that has been in jeopardy, history also has demonstrated that abuse and economic consequences for the economy will follow.

Nikki Pomeroy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nikki Pomeroy Affiliation: Jun. 21, 2026 Keep it the way it is. Absolutely do NOT cut reporting. Stop making the rich richer and the poor poorer. We're all important. We outnumber the rich. Keep that in mind. Nikki, AP Specialist.

Nina Cohen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Nina Cohen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting on corporate financials is essential to the investment decisions I make.
An investment club I founded now holds 350K with 12 other members and we compare results using info from these reports on profitability and goals for each company. Please do not change existing rules or let transparency slide.

Nina Edwards — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nina Edwards Affiliation: Jun. 21, 2026 What you are suggesting should be criminal. Wall Street has never been fully transparent, but quarterly reports are the best that we are going to get. I was a preschool teacher. My retirement fund should not be in the hands of a rigged system.

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nina gionti — Jun 21, 2026
Subject: S7-2026-15 Comment From: nina gionti Affiliation: Jun. 21, 2026 Keep it Quarterly! There is good safety reasons, to keep it as is!

Nina J Murphy retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Nina J Murphy Keep our economy functional and transparent. Vote NO!

Nina LeBaron — Jun 21, 2026
Subject: S7-2026-15 From: Nina LeBaron Affiliation: Jun. 21, 2026 This is criminal evasion pretty clearly! Hello! Who is paying you off is the bigger question, to propose this? Please do the right thing and do not go ahead with this plan.
Nina LeBaron

Nina Merklin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nina Merklin Affiliation: Jun. 21, 2026 Giving corporations more leeway in giving investors reports only encourages more activities of the Bernie Madoff sort. Do not allow them to drop to semi annual reporting instead of quarterly

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Nina Moore — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nina Moore Affiliation: Jun. 21, 2026 This is just another way to cover up moves they want to keep from the public. Keep the quarterly reporting!!!!

Nina Murphy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nina Murphy Affiliation: Jun. 21, 2026 Keep our economy functional and transparent! Vote NO!

Nina

Noel Holub — Jun 21, 2026
Subject: S7-2026-15 Comments From: Noel Holub Affiliation: Jun. 21, 2026 Keep the quarterly. It's necessary for transparent and honest reporting.

Noël

Noel Rendleman — Jun 21, 2026
Subject: S7-2026-15 From: Noel Rendleman Affiliation: Jun. 21, 2026 Quarterly reports are the NORM and protect consumers and investors through maintenance and surveilance of wrongdoers. KEEP IT QUARTERLY

Nora Giglio — Jun 21, 2026
Subject: S7-2026-15 Comment From: Nora Giglio Affiliation: Jun. 21, 2026 More deregulation that hurts 'Mom and Pop mainstreet'!

Nora May — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Nora May Affiliation: Jun. 21, 2026 Quarterly is essential for proper investing. In case you may have forgotten what happened the last time this was tried let me refresh your memories. We were all "screwed " and the economy suffered in so many ways. Stop always endeavoring to protect those whom shouldn't be protected!

Nora May. Retired, regular, proud American and an investor!

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nora morris — Jun 21, 2026
Subject: S7-2026-15 Comments From: nora morris Affiliation: Jun. 21, 2026 Keep quarterly reports for companies. They need regulations not deregulation.

nora

Noreen Cary — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Noreen Cary Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

The elimination of quarterly reporting requirements would be nothing but reckless. The people of America need to have as much accountability delivered from these corporations as possible at this time. if anything, I would recommend more stringent reporting requirements regarding tracing and compensation of the executives.

Norma Bliven — Jun 21, 2026
Subject: S7-2026-15 Comment From: Norma Bliven Affiliation: Jun. 21, 2026 Norma Bliven
Retired Teacher
I need to keep a close eye on my money because I don't have much to watch.

Norma Lopez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Norma Lopez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: do not end quarterly report. the American people deserve transparency, and this is a way to require this from this illegal racketeering and administration.

Norma Wheeler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Norma Wheeler Affiliation: Jun. 21, 2026 Keep reports quarterly. Please!

Sent from my iPad....Norma
🌺🌻🐰💘🐝🌺🦕🏻💅🏻🍊🌴

Norma Wolf — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Norma Wolf Affiliation: Jun. 21, 2026 What will you be trying to hideTo the Securities and Exchange Commission:
what are you trying to hide???
we need more transparency NOT less.
Norma J.Wolf

Norma Wood — Jun 21, 2026
Subject: S7-2026-15 Comments From: Norma Wood Affiliation: Jun. 21, 2026 No!!! We need to know daily what is going on.

Njw

Sent from my iPhone

Norman Ahrens — Jun 21, 2026
Subject: S7-2026-15 Comment From: Norman Ahrens Affiliation: Jun. 21, 2026 Continue quarterly reporting.

NORMAN KAY II — Jun 21, 2026
Subject: S7-2026-15 Comment From: NORMAN KAY II Affiliation: Jun. 21, 2026 The public & shareholders deserve quarterly updates. It's their money that is being affected.

Sent from my iPad

Norman Ori — Jun 21, 2026
Subject: S7-2026-15 Comment From: Norman Ori Affiliation: Jun. 21, 2026 Quarterly reporting is a must.
Norman Orillaneda
IT tech.

Nraged Queen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Nraged Queen Affiliation: Jun. 21, 2026 IF WE THE PEOPLE CANT DO IT WITHOUT GOVT EYES UP OUR ASSES, THEN CORPORATIONS AND GOVT SHOULD NOT BE ABLE TO DO ANYTHING WITHOUT WE THE PEOPLES EYES AND FINGER UP THEIR ASSES! YOU GIVE A LITTLE, YOU TAKE A LITTLE. KEEP IT WHERE IT IS. CORPORATIONS WHO GO DARK, DO DARK THINGS. IF THE CORPORATION OR GOVT ENTITY DOESNT LIKE IT, THEY CAN SHUT DOWN AND GO SOMEWHERE ELSE AWAY FROM UNITED STATES RULES AND REGULATIONS. WE THE PEOPLE WONT HAVE CORPORATIONS BELIEVING THEY ARE ABOVE THE PEOPLE OR CAN/WILL MAKE CHOICES FIR THE PEOPLE ANY LONGER!!!

Nur — Jun 21, 2026
Subject: S7-2026-15 From: Nur Affiliation: Jun. 21, 2026 How dare the US government, which appears to be filled with felons & liars, use the citizens' money to become billionaires while in office. These thieves need to be held accountable for the money in the government.

Margaret Wallar

Ocha Sakarin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ocha Sakarin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a typical retail investor. My retirement relies on quarterly reports to make decisions about my investments and retirement savings. These rule changes, including the shortened seasoning period for IPOs, puts 40 years of savings at immediate risk. People like me will remove their money from the market to protect it, as you give us no choice.

Octavio R. Gonzalez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Octavio R. Gonzalez Affiliation: Jun. 21, 2026 I'm a college professor with a 403b. It's my retirement and my livelihood. Please don't let companies hide their information to the detriment of shareholders

* * *
Sent from my phone. Typos there may be.

Octavio R. González (he/él)
Barbara Morris Caspersen Associate Professor of Humanities

Associate Professor of English & Creative Writing

Wellesley College

Past President, Modernist Studies Association

Support LGBTQ youth: OUT MetroWest

Distinguished Visiting Scholar, University at Buffalo

Lambda Literary Fellow

Zoom Room

Personal Website

Recent publications:

Queer Formalism as Modernist Form, Modernist Form as Queer Formalism

Thoughts on Queer Adoption; or, All Queers Are Artists* (*and Other Queer Mythologies)

Queer Modernism and Misfit Identity

Books:

Misfit Modernism: Queer Forms of Double Exile in the Twentieth-Century Novel

Limerence

Odette Rawcliffe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Odette Rawcliffe Affiliation: Jun. 21, 2026 No more changes that have negative impact on Americans

Sent from my iPhone

Olivia Jaynes Lucas — Jun 21, 2026
Subject: S7-2026-15 From: Olivia Jaynes Lucas Affiliation: Jun. 21, 2026 Olivia lucas east tn they need more accountability not less... Because less never worked. More trump zomies to keep a heavy eye on ...sec maybe needs more accountability too

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Olivia Weaver-Thomas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Olivia Weaver-Thomas Affiliation: Jun. 21, 2026 **** corporations, all my homes hate corporations.

Best,

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Olivia Weaver-Thomas
13053 Rhapsody Ln
Silver Spring, MD 20904
Phone: 240-240-478-8188
Email: oweavert@gmail.com

OOOMA152 Sterling — Jun 21, 2026
Subject: S7-2026-15 Comments From: OOOMA152 Sterling Affiliation: Jun. 21, 2026 4 x a year.

C'mon stop being ridiculous

P Burkart — Jun 21, 2026
Subject: S7-2026-15 Comments From: P Burkart Affiliation: Jun. 21, 2026 Investors need more transparency and information, not less.

Patrick Burkart
Eureka CA

P Caswell — Jun 21, 2026
Subject: S7-2026-15 Comments From: P Caswell Affiliation: Jun. 21, 2026 Haven,'t the rich got enough? If they don't report quarterly if something is amiss it will take that much longer to re-assess. STOP the madness! They don't pay now...

P Kelley — Jun 21, 2026
Subject: S7-2026-15 Comments From: P Kelley Affiliation: Jun. 21, 2026 Automation should make this easy. No need to change. Business could easily crumble in a 6 month time frame leaving investors in the dark. Stupidity. With so much fraud and being on verge of credit collapse now is not the time for these changes.

P Wylie — Jun 21, 2026
Subject: S7-2026-15 Comment From: P Wylie Affiliation: Jun. 21, 2026 Transparency is important to keep these companies accountable. Seems like we have been down this road before. I remember the government bail outs.

Page Ritchie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Page Ritchie Affiliation: Jun. 21, 2026 My name is Page Ritchie. I graduated with honors and BS degrees in Accounting and Finance. I have been disabled by chronic illness, so, no job title. Regardless, I understand the importance of quarterly reporting, as much transparency as we can hope for, and that companies asking for citizens to invest in their business requires a commitment by said companies to inform their investors of the companie's financial condition in order to make informed decisions. Individual contractors and small businesses are required to do the same. They're not even publicly traded! Those looking for capitol from the public should be held to at least that same standard. Thank you for the opportunity to comment. Good Bless America!

Paisley Rowe — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paisley Rowe Affiliation: Jun. 21, 2026 Quit giving corporations corporations cessions they are NOT AMERICANS NOR ARE THEY PEOPLE!!! They

need to report what their earnings/losses every quarter or preferably MONTHLY! FYI IT IS WE THE PEOPLE NOT CORPORATIONS DO THE RIGHT THING FOR AMERICANS

Paisley Rowe

Pam — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pam Affiliation: Jun. 21, 2026 quarterly reporting is helpful and needed to and by stockholders and potential stock buyers. I personally hold stock in many publically traded companies.

Pam Green
pamgreen@dcn.org
http://dcn.org/~pamgreen

Pam Birdsong — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pam Birdsong Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I believe the current reporting requirements quarterly are in the best interest of both the investors and the companies. Past experiences prove that quarterly reporting protects investors from losing their valued retirement savings. Please do not change the current requirements. I believe it will cause panic and stock crashes.

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pam carroll — Jun 21, 2026
Subject: S7-2026-15 Comment From: pam carroll Affiliation: Jun. 21, 2026 Pamela Carroll
Shawnee,Ks. 66203
To keep from having a big financial mistake, I balance my check book every month. I don't wait even quarterly to do this.
To allow companies that are "responsible for" millions of investments into the company and them not being REQUIRED to show their "balances" is unacceptable.
KEEP IT QUARTERLY!! Protect the vulnerable.

Pam Chandler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Pam Chandler Affiliation: Jun. 21, 2026 Totally against this change.

Sent from my iPhone

Pam Cincel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pam Cincel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are needed to protect investors from devious practices that far too many companies use to falsely pump up the value of their stocks.

Failure on the part of the SEC to provide for the protection of investors in public companies.

Pam Dilley — Jun 21, 2026
Subject: S7-2026-15 From: Pam Dilley Affiliation: Jun. 21, 2026 Quarterly reporting keeps CEO's honest
There is enough corruption in this administration. Don't make a mockery of the
Legal system by bending the rules for corrupt CEOs!!!

Sent from my iPhone

Pam Erickson — Jun 21, 2026
Subject: S7-2026-15 From: Pam Erickson Affiliation: Jun. 21, 2026 Honesty, Integrity, Visibility, Compliance are all equally essential for every investor. Keep this rule in place! Thank you.

Pam Gossum — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pam Gossum Affiliation: Jun. 21, 2026 Pam Gossum, Retiree , we need to keep the same transparencies, we have had the last 50 years- quarterly reporting . Why are you asking to change it now. We, the people want quarterly reporting and it should be what we want not the SEC.

Pam Hirschmann — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pam Hirschmann Affiliation: Jun. 21, 2026 Quarterly reporting is essential to investing, do not allow changes regardless of the reasoning used by firms, we would have no impeduce to invest if we would be insolated from our financial summaries.

Sent from my iPhone

Pam Kates — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Pam Kates Affiliation: Jun. 21, 2026 Reporting should be quarterly. This administration really likes to make things worse than they found them. Don't let them.

Quarterly reporting provides stockholders with an opportunity to stay up to date on their investments with an opportunity to make changes as needed. Imagine only finding out every six months how your cancer was growing!

Do the right thing.

Pam Kates

Sent from my iPhone

Pam Madden-Boyer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pam Madden-Boyer Affiliation: Jun. 21, 2026 With the level of fraud available in today's life, I find it reprehensible to think that the SEC would wish to require "less" transparency!!!! Not ok

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Pam Nelson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pam Nelson Affiliation: Jun. 21, 2026 Keep the reporting quarterly. Don't extend it to six months. This trump administration has already stolen so much from Americans and this change in reporting will only make the theft worse.

Pam Smeltzer — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Pam Smeltzer Affiliation: Jun. 21, 2026 K ep it quarterly!! Best to have more frequent reporting to know where money is.

Sent from my iPhone

Pam Spevak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pam Spevak Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The proposed change in public company reporting requirements would be disastrous for retail investors. Corporate America already exerts so much negative control over our lives through monopoly concentration and its impacts on pricing, hiring and wages. Moreover, the stock market is a critical component of our collective ability to maintain financial independence through retirement, and this will severely compromise it. I urge you to vote no on this proposal.

Pam Yates — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pam Yates Affiliation: Jun. 21, 2026 Keep the quarterly report coming!

Sent from my iPhone

Pamela Butler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Butler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a retired whose future financial security depends on my investments. I think it's irresponsible of you to place more value on the convenience (if not deliberate obfuscation) corporations than on the investors. Please consider your constituents over the big money!

Pamela Cooper — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pamela Cooper Affiliation: Jun. 21, 2026 My name is Pamela Cooper. I am a retired nurse with 40 plus years of service. I rely on quarterly statements to keep informed on my retirement accounts. Keep it Quarterly.

Sent from my iPhone

Pamela Denham — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Pamela Denham Affiliation: Jun. 21, 2026 Transparency keeps us informed and helps to track changes before our savings and investments get wiped out. My husband and I are 72 years old and live off of our investments and savings. We have a very modest portfolio and without quarterly reporting our finance person would not be able to help us see where the markets are going. We still have a mortgage and don't want to lose our house.

We must maintain the quarterly reporting.

Pam & Milo Denham
Milwaukie, Oregon

Pamela Forshey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pamela Forshey Affiliation: Jun. 21, 2026 Please provide exactly how that benefits the people of the United States of America!

Sent from my iPhone

Pamela Johnson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Johnson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
please continue quarterly transparency. Less disclosure will negatively affect business, retail investors!
I do not agree with this change!

Pamela Kennedy — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Pamela Kennedy Affiliation: Jun. 21, 2026 Retired and praying my retirement funds hold value until
I pass. I need quarterly reporting to understand how to manage my small portfolio. My husband is 100% dependent on me and our retirement funds were hard earned in our attempt to not be dependent on family or government. Please don't do this foolish thing against Americans! Sincerely, Pamela A.Kennedy, Retired Citizen

Sent from my iPhone

Pamela McCleary — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela McCleary Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't hide anything why wouldn't you want everything to be open so there are no discrepancies and everything is above board.

Pamela McFarland — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pamela McFarland Affiliation: Jun. 21, 2026 If this passes it's just another way to show how corrupt the political system is. Why would you want to stick it to the people this way? The insiders will already know how it's doing…you're just keeping the regular people in the dark.

Sent from my iPhone

PAMELA MISNER — Jun 21, 2026
Subject: Comment on S7-2026-15 From: PAMELA MISNER Affiliation: Jun. 21, 2026 What are you afraid of. Don't change the rules. Companies need regular oversight to remain honest and above board. I know it seems easy since our president is less than transparent, but do not change. It will lower integrity of the SEC. P Misner, RN , Missouri. It matters because change will make it easier for corporations to cheat and hid necessary information.

Sent from my iPhone

Pamela Nesby — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pamela Nesby Affiliation: Jun. 21, 2026 What will this do to the common man's investment and retirement accounts? As it stands we are looking at the dissolution of social security and Medicare, what remains for seniors that paid
into these programs? It is the rollback of regulations, amongst other pivotal events , that allow for the following out the American economy. Now you want to remove even more accountability measures??? No

Yahoo Mail: Search, Organize, Conquer

Pamela Reis — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Reis Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. Getting rid of quarterly reporting negatively impacts my ability to timely manage my portfolio. I ask that you do not eliminate quarterly reporting to minimize fraud and protect consumers.

Pamela Richards — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pamela Richards Affiliation: Jun. 21, 2026 I'm a diabetic and I go see my doctor every 3 months. She monitors my health, my blood sugar, my progress, and checks for any problems or concerns. She insists this is the best way to stay
on top of any problems that may arise. In the same way, I feel quarterly checking by the SEC benefits us all. Check our financial health, look for any concerns and troubleshoot any problems. Please don't change. Stick with quarterly checkups. --- Pam Richards,
Tax payer.

Yahoo Mail: Search, Organize, Conquer

Pamela Sander — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Sander Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a retiree unable to return to work I depend upon my investments (meager) to supplement my social security and teacher pension which is not generous.
The quarterly reports allow me the opportunity to evaluate my investments so that I can make informed decisions as to whether I should make changes.
Please keep the transparency the quarterly reports provide. There is little else that I can depend upon for factual information about companies and even then one must be careful.
Respectfully submitted,
Pamela S.Sander

Pamela Simpson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Simpson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Pls keep this quarterly in order to allow for more transparency.

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pamela smotherman — Jun 21, 2026
Subject: S7-2026-15 Comment From: pamela smotherman Affiliation: Jun. 21, 2026 Pam Smotherman, retired. Needs to stay as transparent as possible to keep as much corruption out as possible.

Parker Renfro — Jun 21, 2026

Subject: S7-2026-15 Comments From: Parker Renfro Affiliation: Jun. 21, 2026 This is the most stupid proposal you should not be able to keep people in the dark for 6 months this will do nothing but hurt the economy

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Parminder Randhawa — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Parminder Randhawa Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The quarterly reporting is very valuable and should be retained at all costs. There are other areas companies can economize. Keeping the data and information under wraps for any extra period than a quarter will be detrimental to individual investors interests. It could be a favor to the bigger investors at the cost of individual investors. The latter need regulatory protection by way of quarterly reports.
Please protect individual and smaller investors interests by retaining the quarterly reporting. Thankyou.

Parnell Damone Marcano — Jun 21, 2026
Subject: S7-2026-15 Comments From: Parnell Damone Marcano Affiliation: Jun. 21, 2026 Good morning. My name is Parnell Marcano. I'm an independent entertainment professional with a few thousand dollars in investments. I may not have hundreds of thousands of dollars invested, but as an investor, I need to know how my money is performing more than just twice a year! I read comments from the SEC about "the global standard". But within minutes, I learned that other countries that have tried this proposed change, have had problems, and are reconsidering that decision. If I found this information so quickly, SURELY the SEC knows it! So why would this even be considered? The ONLY one benefiting from this would be company executives. Not those of us smaller investors who could lose so much more than whatever savings they might keep.

Thank you,

Parnell D. Marcano

Parnell Damone Marcano
Board Co-Chair, Celebration Theatre

Support our Mission at celebrationtheatre.org/give.

Since 1982, we entertain, inspire, and empower with innovative productions that celebrate the LGBTQIA+ community.

Pat — Jun 21, 2026
Subject: S7-2026-15 From: Pat Affiliation: Jun. 21, 2026 Corporate america has proven time and

again that they cannot be trusted. Quarterly reports must be preserved.
Pat Dubay
P. O. Box 974
Toano, VA. 23168

Pat Burrows — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pat Burrows Affiliation: Jun. 21, 2026 Do not change reporting to semi-annually. This is just creating another opportunity and loophole for corporate America to increase profits and make their executives richer and the masses poorer.
Patricia Burrows
Sent from my iPhone

Pat Chao — Jun 21, 2026
Subject: S7-2026-15 From: Pat Chao Affiliation: Jun. 21, 2026 Keep the quarterly reporting as it is. No need to change it to less oversight.

Pat Colby — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pat Colby Affiliation: Jun. 21, 2026 Keep it Quarterly .
Patricia Colby.

Pat Dalton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pat Dalton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are essential for investors as they provide timely and relevant insights into a company's financial performance, operations, and market position. These disclosures help investors make informed decisions by offering transparency into key metrics such as revenue, profit margins, and cash flow, as well as insights into management's strategies and future outlook.

Removing or reducing the frequency of these disclosures could hinder investors' ability to assess a company's ongoing performance and risks, potentially leading to uninformed decision-making. Reliable and regular information is vital for maintaining trust in the financial markets and ensuring that investors can make sound investment choices based on the most current data available. Therefore, it is crucial for the SEC to uphold these disclosure requirements to foster transparency and protect investors' interests.

Pat Deliz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Deliz Affiliation: Jun. 21, 2026 Quarterly reporting is a must! Six months is way too long to see what and where your investments are, how they are doing and what your employer is doing with them. Twice a year reporting is NOT sufficient for peace of mind and trust.

~Patricia Deliz~

Pat Eagles — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Eagles Affiliation: Jun. 21, 2026 It makes me distrust what they're doing with my money, and wonder what it will be when I see it again. Companies don't need "relief", but the people who have no pensions (most of us) do.

Sent from my iPhone

Pat Eakes — Jun 21, 2026
Subject: S7-2026-15 From: Pat Eakes Affiliation: Jun. 21, 2026 Keep the quarterly reporting in place. Randall L. Eakes, retired, Clayton, NC 27520

Accountability is the keystone to trust in all transactions!

Sent from my iPad

Pat Gregg — Jun 21, 2026
Subject: S7-2026-15 From: Pat Gregg Affiliation: Jun. 21, 2026 We must see quarterly reports. So Important

Sent from my iPhone

Pat Harkins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Harkins Affiliation: Jun. 21, 2026 Do NOT approve. Magnifies unfair advantage for insiders!!

Sent from my iPad

Pat Herrewig — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pat Herrewig Affiliation: Jun. 21, 2026 We need to have as much information as possible. We pay to have these companies helping us. Keep them quarterly.

Pat Kapus — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pat Kapus Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not enact this new policy because as a small individual investor I don't have access to the people on the inside of corporate America and rely on more frequent reporting from companies in order to make financially sound decisions concerning my investments.

Pat Kirchgessner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Kirchgessner Affiliation: Jun. 21, 2026 Changing from quarterly to semi-annually is unacceptable. By the time we as investors see financials, a company could be on the verge of destruction. I have to consider too, those companies whose numbers become overinflated...their quarterly financials prevent them from the balloon of illusion. Please do not allow a change from quarterly to semi-annual financials...it could be disastrous. Thank you.

V A Sneller

Pat Lattner — Jun 21, 2026
Subject: S7-2026-15 From: Pat Lattner Affiliation: Jun. 21, 2026 I am not a stock owner, however, how about we start taking care of the people you are supposed to be representing! Let's start looking out for the average American person.

Sent from my iPhone

Pat Minch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pat Minch Affiliation: Jun. 21, 2026 We need quarterly reporting to stay abreast of things!!

Pat O — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pat O Affiliation: Jun. 21, 2026 My name is Pat Osler. I'm retired Chief financial officer of two different companies. I hold an MBA, a PAP, a CPA, CFM and CMA. I am a self-directed investor managing my own Roth, IRA, and trust accounts as well as 10 custodial accounts. There is no reason to shorten the reporting cycle to 6 months. It should be maintained quarterly. In this day and age with the technology available, t
his is no burden on any company of any size.

Regards,

Pat Osler

Pat Scanlon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Scanlon Affiliation: Jun. 21, 2026 Nope! Hell no.

Sent from my iPhone

Pat Sheil — Jun 21, 2026
Subject: File No. S7-2026-15 From: Pat Sheil I want relief for working families. When babies are being killed because their mother's are suspected of stealing diapers, we have a fucking major problem. Corporations do not need handouts, but obviously the little guy does.

Pat Street — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Street Affiliation: Jun. 21, 2026 Dear SEC:
I am a retiree with modest investments that I need to monitor in order to keep my retirement secure. Consumers and investors regularly need to know what businesses are doing. Every six months is not often enough! Leave this rule in place, please.

Pat Street
Sent from my iPad

Pat Theobald — Jun 21, 2026
Subject: S7-2026-15 From: Pat Theobald Affiliation: Jun. 21, 2026 My name is Patrick Theobald. I live in Lakewood Ohio. I rely on my investments for 2/3 of my retirement income. I worked to age 70 before retirement to maximize my social security. I have to have faith in the companies that my money is invested in. Have CEO's and CFO's of a company personally attest to their financial statement under penalty of law, with fines and imprisonment, will help keep companies honest. Companies are able to know what is going on day to day with their businesses. They should be able to continue doing this quarterly with little inconvenience. Quarterly gives less time for mischief. Please continue the quarterly requirement in place. Investing in companies that only publicly report under penalty of law twice a year, will make my investments less safe and give my financial advisors less verifiable current information to go on. Thanks for your time.

Sent from my iPhone

Pat Webber — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pat Webber Affiliation: Jun. 21, 2026 Pat Webber, retired. Columbia,Mo
We need the quarterly reports to track retirement investments status. Don't leave me in the dark while corporation big wigs maneuver with their inside info.

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patf — Jun 21, 2026
Subject: S7-2026-15 Comment From: patf Affiliation: Jun. 21, 2026 Hello,

I'm a largely retired programmer who worked 20 years for an investment management firm. Frankly these people have been looting the economy and now they want even more? No.

Pat Flaherty
Lafayette, CA

Patricia Abbott — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Abbott Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

I am discouraged with the degree of corruption and inside trading that goes on in this country. Without more frequent reporting, it gives more time for unscrupulous players to hide activities. I have not seen a good case for switching to quarterly. Without a strong case, it appears that this action is designed to benefit the wealthy. Again.

Patricia Abbott

Patricia Birk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia Birk Affiliation: Jun. 21, 2026 I want the reporting to continue to be quarterly. That's only 4 times a year !! I'm just at an ordinary citizen, retired..,, but it's important to me to know how much income I have from month to month. I worked hard all my life and it's investments from people like me that make these companies function Patricia Birk.

Sent from my iPhone

Patricia Castellano — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Castellano Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: No to the quarterly reporting. We need to know what our investments are doing. Stop messing with our lives.

Patricia Clark — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Patricia Clark Affiliation: Jun. 21, 2026 Patricia F Clark retired I have a retirement account and definitely can't afford to lose 1/3 of my savings. This would negatively affect millions of people!!

Patricia Cody — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Cody Affiliation: Jun. 21, 2026 In this time in our country with what is happening we cannot allow SEC stop quarterly disclosure. The ability to see what they are doing must be kept to showing how these companies are doing. Do Not Change this information.
Please keep them honest. Thank youTo the Securities and Exchange Commission:

Patricia Colunga — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Patricia Colunga Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do Not change reporting requirements. Protect our investments!

Patricia Frederick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patricia Frederick Affiliation: Jun. 21, 2026 QUARTERLY is safer for all. We need openness not secrecy.

Patricia Gardner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia Gardner Affiliation: Jun. 21, 2026 We can't afford to loose sight of our hard earned savings for half a year. KEEP IT QUARTERLY!!!!!

Patricia Gardner
Mentor on the Lake, OH 44060

Patricia Gindlesberger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia Gindlesberger Affiliation: Jun. 21, 2026 Patricia Gindlesberger
Clinical Social Worker
This matters to me as it should everyone. I am a single earner that is a year and a half out from retirement. I have worked very hard for everything I have!

Sent from my iPhone

Patricia Hagebusch — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Hagebusch Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There is absolutely no reason to change reports to 6 mos. It benefits no one except the company pockets. You'd be opening the door to fraudulent actions. Do your job. Protect the little guy.

Patricia Hemming — Jun 21, 2026
Subject: S7-2026-15 From: Patricia Hemming Affiliation: Jun. 21, 2026 Keep quarterly reports

Sent from my iPhone

Patricia Howell — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Howell Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a retiree, our investments are a huge part of our income. Investors need to have current and

accurate information to make critical decisions. We (husband and I) prepare monthly financial statements and make investment decisions on a quarterly basis. Please don't take away the very important information we need to make our decisions ... keep quarterly disclosures. Thanks!

Patricia Kidder — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Kidder Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Your new plan to no longer report on investments quarterly in a bad idea. Just because DJT is setting a very poor example for our country does not mean you all at the SEC should follow his example of laziness and grift. Security Exchange Commission. Emphasis on the SECURITY part. Our investments will no longer be secure if companies are no longer required to post quarterly reports. Transparency is key. Please don't allow companies to manipulate the market. Do the right thing and protect investors. Show us integrity still exists.

Patricia Kiszka — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patricia Kiszka Affiliation: Jun. 21, 2026 Keep quarterly reports. We deserve to be notified of what is happening to our money.

Sent from my iPhone

Patricia Ljungdahl — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia Ljungdahl Affiliation: Jun. 21, 2026 No!

Sent from my iPhone

Patricia Lucak — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Lucak Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not eliminate quarterly reporting.

Patricia M Robinson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia M Robinson Affiliation: Jun. 21, 2026 Pat Robinson, retired special educator.
I believe insiders have enough “privileges” and they do not warrant being given another advantage over the everyday man. And I do not trust businesses and corporations to hide their financial situation for 6 months without shenanigans going on. KEEP IT QUARTERLY!

Sent from my iPad

Patricia McMahon — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Patricia McMahon Affiliation: Jun. 21, 2026 Maintain and require companies to provide quarterly reports.

Patricia McMahon, Westwood , MA

Patricia Medellin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patricia Medellin Affiliation: Jun. 21, 2026 Patricia Medellin, teacher, Please don't pass this it negatively affects me. I work hard to be transparent with my students and their parents. I feel it's the best for all at stake in the education of each student. Same is with companies they need to be transparent for our piece of mind and to make sure they are conducting in the most legal way. Too long has this been the benefit of companies on the backs of us people that are not rich. I used to be middle class but now I'm just as poor as my students parents unable to afford to buy a house. Please vote no.

Patricia Millar — Jun 21, 2026
Subject: S7-2026-15 From: Patricia Millar Affiliation: Jun. 21, 2026 Please continue to require quarterly reports with CEOs certifying to the accuracy. There is so much corruption in this country, with devastating consequences for the vast majority of citizens. This is one small requirement that can be easily fulfilled by CEOs. Accountability is important.

Patricia Millar — Jun 21, 2026
Subject: S7-2026-15 From: Patricia Millar Affiliation: Jun. 21, 2026 Please continue to require quarterly reports with CEOs certifying to the accuracy. There is so much corruption in this country, with devastating consequences for the vast majority of citizens. This is one small requirement that can be easily fulfilled by CEOs. Accountability is important.

Patti Millar
27514

Patricia Norman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patricia Norman Affiliation: Jun. 21, 2026 Investors deserve to get the timely statements available to insiders. If you want our $$$, stop trying to keep us in the dark. Keep Quarterly statements coming!! Sincerely, Pat Norman & Erle Norman,
private citizens

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Patricia Parker — Jun 21, 2026

Subject: S7-2026-15 Comment From: Patricia Parker Affiliation: Jun. 21, 2026 Patricia Parker. Retired . Timely disclosure on investment health is critical to my livelihood. My investments is the stop gap for Social Security benefits. Quarterly reporting is crucial in my world.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Patricia Reed — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patricia Reed Affiliation: Jun. 21, 2026 Patricia Reed, Aerospace Engineering Tech R&AD. This matters because I want to be able to manage my meazlie funds and to do that I need information, monthly is the minimum, so that we can see trends and hypothesize what will happen next.

Patricia Rittinger — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Rittinger Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Save quarterly reports. Don't scam us.

Patricia Roth — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Roth Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This ruling would give insiders and government officials and unfair advantage over all of us individual investors. They already know more than we do and know when to sell and buy.
Please keep the investing field with the information we need to invest relevant to being able to make knowledgeable investments or withdrawals.
Sincerely Pat Roth

Patricia Ryan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Patricia Ryan Affiliation: Jun. 21, 2026 Do not roll it back .. I don’t want to lose my savings

Sent from my iPhone

PATRICIA SALCONE — Jun 21, 2026
Subject: S7-2026-15 From: PATRICIA SALCONE Affiliation: Jun. 21, 2026 I am a retail investor. Sarbanes-Oxley is not a suggestion. Save quarterly reporting!

Patricia K Salcone

Sent from my iPhone

Patricia Seaman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Seaman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do not change the current rules. Less reporting means investors will not have current information on which to base decisions. Negative and positive change in a company financial situation can happen quickly. Frequent and full business disclosure is a necessity for investors.

Patricia Setari None — Jun 21, 2026
Subject: File No. S7-2026-15 From: Patricia Setari I oppose this proposal. Quarterly reporting gives investors timely, consistent insight into company performance. Moving to a semi-annual option doubles the gap where problems can hide. The personal certification requirement is the real deterrent here, not the report itself. Four times a year, the CEO and CFO each certify under Sarbanes-Oxley that the filing contains no untrue statement of material fact. False certification carries criminal penalties, up to $5 million and 20 years for willful violations. Cutting certified filings from four to two cuts in half the moments executives must personally stake their freedom on the truth of the books. This isn't theoretical. Sarbanes-Oxley closed the "I didn't know" defense Enron's executives relied on, by forcing CEOs and CFOs to personally certify they designed and evaluated the internal controls meant to surface bad news. Six days after that law took effect in 2002, HealthSouth's CFO tried to resign rather than sign a certification he knew was false. He couldn't do it, and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. The certification didn't catch the fraud after the fact. It made the fraud too costly to keep hiding. The SEC says current reports and earnings releases will fill the reporting gap. They won't carry the same weight. Earnings releases filed on Form 8-K are "furnished," not "filed," which exempts them from the liability that filed reports carry. No outside auditor reviews them. No certification is required, even when they contain financial statements. Less frequent reporting also gives companies more room to delay disclosure of real problems. A longer gap between certified filings means more time to paper over bad numbers before investors or regulators catch on. This proposal did not emerge from investor demand. It traces to a presidential recommendation to scale back reporting requirements. Regulatory changes that weaken accountability deserve more scrutiny when their origin is political convenience rather than investor protection. A certification costs an honest executive nothing to sign. It only exposes the dishonest ones. I urge the Commission to withdraw this proposal and keep quarterly certified reporting mandatory.

Patricia Smolsky — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Smolsky Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please don't change the rules at this time. This country is suffering so much bc of Trump's questionable changes. He wants everybody else's money too. I've saved for 50 years to be able to have a decent retirement without looking to the govt for handouts. Why ruin all of our retirements by doing this? Especially after this bismally access already tried and ruined so many lives.

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patricia vento — Jun 21, 2026

Subject: S7-2026-15 From: patricia vento Affiliation: Jun. 21, 2026 We need it!

Love, Pat, Phil, and Charley

Patricia Walker — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Patricia Walker Affiliation: Jun. 21, 2026 If it ain't broke, don't fix it!

Have a great day!
Patricia

Patricia Woods — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patricia Woods Affiliation: Jun. 21, 2026 So.... a company can be cash strapped, looking for a savior while its executives can pump the stock so they can sell out before I know that there is a problem....sure. That's fair, she said sarcastically.

Patrick Bayne — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patrick Bayne Affiliation: Jun. 21, 2026 I think shortening the time is bad for the small investors. Please keep it the same. Thanks

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Patrick Bonar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Bonar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is such an obvious handout to the powerful- billionaires, companies, and GOVERNMENT insiders. Do you people even realize that if this goes through, it will WEAKEN the market because once it is blatantly obvious to everyone that only the insider traders have the information to successfully invest, and millions of people start LOSING money on their investments, they will stop investing, they will find other markets, they will find alternative places to try to grow their money. The level of short term profit mongering that is going on across the board in our country is staggering, and to think you want to accelerate that and add ANOTHER nail to the coffin that is our current economy is scary. If this goes through, everyone who supports this should be ashamed of themselves. They should also have their names tied to this decision and remembered when the repercussions are felt.

Patrick Bowens — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patrick Bowens Affiliation: Jun. 21, 2026 Keep the reports quarterly! Stop allowing these crooks get away with fleecing America!

Sent from my iPhone

Patrick D. King President PDK LLC — Jun 21, 2026
Subject: File No. S7-2026-15 From: Patrick D. King Semibannually is not enough!!

Patrick Freeman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patrick Freeman Affiliation: Jun. 21, 2026 We demanded quarterly reporting so there's not much time to cheat us. Don't give that transparency away.

Patrick Nevius — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patrick Nevius Affiliation: Jun. 21, 2026 I'm an IT Architect in the investment industry. I work for a major brokerage. Eliminating quarterly reporting hurts all investors, no matter how much money they invest. Limiting the information they can access equally will hurt their over all trust in the market. Maintain quarterly reporting.

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patrick perry — Jun 21, 2026
Subject: S7-2026-15 From: patrick perry Affiliation: Jun. 21, 2026 Why does the SEC have any power to write rules, or determine punishment? Ban the SEC and hold the House and Senate responsible for failing to uphold the rule of Law and the Constitution! Remove any power the SEC may errantly have to create and make laws. Thank you.
Patrick Perry

Patrick William Rinn — Jun 21, 2026
Subject: File No. S7-2026-15 From: Patrick William Rinn Stop...moving from reporting on company status from 4 times per year to just twice is creating "a solution looking for a problem"! As an individual individual investor or part owner of 30 plus companies, such a move puts a blind folder on me that grossly limits my ability to go forward and support the growth and development of any future any company integral to the US economy. It ain't broke so don't fix it with this change. Thank you.

Patsy Laurendine Ferrara — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patsy Laurendine Ferrara Affiliation: Jun. 21, 2026 Transparency and accountability are crucial, so it follows that allowing more time between reporting further enables those inclined to hide unacceptable practices.

Patricia Ferrara

Retired

Patsy Roberts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patsy Roberts Affiliation: Jun. 21, 2026 There is no reason to go back to 1955!! It was changed to quarterly to protect investors. Going back to twice a year would ruin many people like my husband and I who depend on our investments to survive!! This could ruin the economy!!

Sent from my iPhone

Patti Briselden — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patti Briselden Affiliation: Jun. 21, 2026 Don't let them hide their reports!

Patricia Briselden

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Patti Hall — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patti Hall Affiliation: Jun. 21, 2026 So important to be transparent. Please keep detailed reporting!

Sent from my iPhone

Patti Streich — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patti Streich Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Americans deserve the visibility it provides.

Patti Wolfe — Jun 21, 2026
Subject: S7-2026-15 From: Patti Wolfe Affiliation: Jun. 21, 2026 A certification costs a CEO nothing. Why roll it back? Graft in this political administration is rampant and it appears that the SEC is going to make it easier to continue. Rules that were set up in the past due to previous crimes are being weakened or deleted altogether. Quarterly reporting only requires a signature that the executive is looking at the book keeping and that the accounting is honest. What ethical reason would there be to drop it?

Patty Beachy — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Patty Beachy Affiliation: Jun. 21, 2026 P.Lafleur
Retired
Ohio

Keep an quarterly reporting

Patty Mitchell — Jun 21, 2026
Subject: S7-2026-15 From: Patty Mitchell Affiliation: Jun. 21, 2026 Shareholders and public need to know how and what is going on with the company. So many CEO AREN't always upfrint

Sent from my iPhone

Patty Mitchell — Jun 21, 2026
Subject: S7-2026-15 From: Patty Mitchell Affiliation: Jun. 21, 2026 So they can't hide things from public and stockholders. With bookkeeping to not arduous to present this quarterly. It's all computerized

Sent from my iPhone

Patty Moran — Jun 21, 2026
Subject: S7-2026-15 Comments From: Patty Moran Affiliation: Jun. 21, 2026 Would definitely make things worse. We are already flying blind it is.

Patty Rose — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Patty Rose Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The SEC's mission depends on ensuring that all investors have timely access to reliable information. Quarterly reporting has been a cornerstone of market transparency for decades because it provides regular, standardized disclosures that allow investors to evaluate company performance, risks, and changes in business conditions.
Reducing these disclosures would weaken transparency and make it more difficult for investors to make informed decisions. It could also increase information asymmetries between company insiders, large institutional investors, and the broader investing public.
Markets function best when information is widely available, consistent, and timely. The SEC should preserve strong quarterly disclosure requirements and avoid changes that reduce the flow of material information to investors.

Patty Sears — Jun 21, 2026
Subject: S7-2026-15 Comment From: Patty Sears Affiliation: Jun. 21, 2026 Building lasting trust and strong community ties hinges on unwavering transparency. Ethical leadership demands open communication regarding operations, performance, and strategic decisions. We urge regular, ideally quarterly, reporting to keep the public informed and engaged. This commitment to disclosure

showcases accountability, builds stakeholder confidence, and affirms integrity. Ultimately, such openness strengthens an organization's standing and secures its long-term viability.

Patty Sears

Paul Aloe — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Paul Aloe Affiliation: Jun. 21, 2026 I am very much against quarterly reporting. We need more transparency, not less.

Paul Aloe

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paul campbell — Jun 21, 2026
Subject: S7-2026-15 Comments From: paul campbell Affiliation: Jun. 21, 2026 I strongly oppose any proposal that would reduce the frequency of public company financial reporting from quarterly to semiannual reporting.
Quarterly reporting is one of the most important tools that ensures transparency, accountability, and fairness in U.S. financial markets. Individual investors, retirees, and small shareholders rely on timely financial information to make informed investment decisions. Reducing reporting requirements to every six months would create a significant information gap, leaving ordinary investors at a disadvantage while corporate executives, insiders, analysts, and large institutional investors continue to have access to more current information about company performance.
Less frequent reporting would reduce market transparency, increase uncertainty, and make it more difficult to identify emerging financial problems, operational weaknesses, or changes in business conditions. Timely disclosure helps maintain investor confidence and promotes efficient market pricing. Delaying that information for six months could increase volatility, encourage speculation, and weaken trust in the fairness of our capital markets.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Reducing reporting frequency would move in the opposite direction by limiting the flow of information available to the investing public.
For these reasons, I urge the SEC to maintain the current quarterly reporting requirements for public companies.

Paul Carroll — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Carroll Affiliation: Jun. 21, 2026 Just another way the MAGA r trying to control the market. Insider trading.

Paul Cipcic — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Cipcic Affiliation: Jun. 21, 2026 This is total bull **** !!! When is your ****ING greed going to stop !!! IT STOPS NOW YOU ****ING ASSHOLES !!

Yahoo Mail: Search, Organize, Conquer

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paul crawford — Jun 21, 2026
Subject: S7-2026-15 Comments From: paul crawford Affiliation: Jun. 21, 2026 Keep it AS it IS don't be swayed by Trump and his corrupt govt.

Paul Doherty — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Doherty Affiliation: Jun. 21, 2026 I oppose the move to semi-annual reporting. Quarterly reporting keeps me informed and makes it less likely for companies to commit fraud. Also quarterly reporting helps the decision process as whether or not to keep investing with a company or moving on to another investment.
Paul Doherty
Retired

Sent from my iPhone

Paul Finn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paul Finn Affiliation: Jun. 21, 2026 As someone with an MBA, I find it odd the S.E.C. is even considering this proposal regarding changing from quarterly reporting to biannual reporting. Hasn't history taught us anything?

Sent from AT&T Yahoo Mail on Android

Paul Franklin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Franklin Affiliation: Jun. 21, 2026 What happened to transparency? We don’t need more smoke and mirrors! They’ve already proved enough criminality that this idea is ludicrous at best!

Paul Hoover — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Paul Hoover Affiliation: Jun. 21, 2026 Please keep quartlery reporting. It promotes honesty and transparency.

Paul Hunter — Jun 21, 2026
Subject: S7-2026-15 From: Paul Hunter Affiliation: Jun. 21, 2026 I am retired, but an investor in many companies. I agree with changing the reporting requirements to two times a year instead of four. Businesses have a lot of reporting overhead and it would
be excellent to reduce it.

Thank you,
Paul D. Hunter
27 Fairfield Terrace

Norwalk, CT 06851

Yahoo Mail: Search, Organize, Conquer

Paul John Kiener — Jun 21, 2026
Subject: S7-2026-15 From: Paul John Kiener Affiliation: Jun. 21, 2026 Paul Kiener, Community Liaison, Las Vegas, we shouldn't be giving lesser sentences for crimes and making it easier for people in high corporate positions to get away with more for less. They should adhere to the highest of expectations, especially when people's money is invested in their companies .

Best,
Paul Kiener

Paul Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Paul Johnson Affiliation: Jun. 21, 2026 Seriously, why not just commit armed robbery

Sent from my iPhone

Paul Kayaian — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Kayaian Affiliation: Jun. 21, 2026 STOP STEALING FROM THE PEOPLE! This is grand theft! It serves no one but dirty millionaires!

www.mezzebooks.com

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paul kirsch — Jun 21, 2026
Subject: S7-2026-15 From: paul kirsch Affiliation: Jun. 21, 2026 Hi, I have invested in stocks. My wellbeing depends on these stock dividends and stability. If a company is faltering I need to know that to reduce that position or diversify.
I'm against this reduction in SEC oversight.
Paul Kirsch Stevens Point Wisconsin

Paul Malachowski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paul Malachowski Affiliation: Jun. 21, 2026 I want more information not less.

<Chowski>
Paul Malachowski, CISSP
KMA0434 Sent from my iPhone
703-628-3260
</Chowski>

Paul Maynard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paul Maynard Affiliation: Jun. 21, 2026 Keep things the way they are. Quarterly reporting is much better. If everthing is working right why change things??

Thanks,
Paul Maynard
Springfield, MA 01109

Sent from AOL on Android

Paul Phillips — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paul Phillips Affiliation: Jun. 21, 2026 Quarterly reporting needs to remain in place permanently to protect the interests of the public and the shareholder. Any honestly run publicly traded organization should be supportive of their shareholders' interests.

Sent from my iPhone

Paul Ramirez — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paul Ramirez Affiliation: Jun. 21, 2026 What are you trying to hide from investors? This is wrong on so many levels that it should not be allowed.

Paul R.
Citizen

Yahoo Mail: Search, Organize, Conquer

Paul Spanos — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul Spanos Affiliation: Jun. 21, 2026 Hi [Recipient Name],

If it is good for them, it should be good for us as well.

Best regards,

Paul Spanos

PAUL THOMPSON — Jun 21, 2026
Subject: S7-2026-15 Comments From: PAUL THOMPSON Affiliation: Jun. 21, 2026 Paul Thompson, Principal & CEO.
Quarterly reporting : This is looked forward to by the board and myself to see just where we stand. Monthly is to much work and requires multiple repetitions. Bi-yearly is way to long to stay on top of my businesses. Please do not change this account necessity. Thank you, Paul Thompson

Sent from my iPhone

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paul Torres — Jun 21, 2026
Subject: S7-2026-15 Comment From: paul Torres Affiliation: Jun. 21, 2026 The rich and connected already have an advantage over the middle class. This is not the right thing to do.

Paul Wagner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Paul Wagner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
These reports need to continue to be made available. By allowing this requirement to be eliminated, you are allowing for more opportunities for potential deception, fraud, and manipulation by these companies executives, leaving even more risk to the average investor that relies on that data to make the most informed decision possible for their savings and investments of the future.

Paul&Kathy Carney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Paul&Kathy Carney Affiliation: Jun. 21, 2026 Keep it like it is or make it more often. We need transparecy, not dark drapes! There is too much corruption in this country now!
Kathy Carney

Paula and Mike Bensen — Jun 21, 2026
Subject: S7-2026-15 From: Paula and Mike Bensen Affiliation: Jun. 21, 2026 Please keep the Sarbanes-Oxley rules as they are - quarterly filings, filed not furnished, etc. We need the accountability to keep people honest. There is so much fraud and stealing from hard working Americans - we need all of these protections. They have worked well!!

Thank you.
Paula Bensen, Stacy Minnesota

Sent from my T-Mobile 5G Device
Get Outlook for Android

Paula Flagel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Paula Flagel Affiliation: Jun. 21, 2026 Keep submission quarterly to protect our investments. Paula Flagel, Fort Collins, Colorado 80528

Paula Graber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Paula Graber Affiliation: Jun. 21, 2026 I worked my ass off in an Alaska state government job for 27 years, raising my son alone. I keep a close eye on my retirement accounts each quarter to make sure they are performing as I'd hoped. Please do not change the rules now by stretching the time frame out to 6 months. I've made retirement decisions very carefully so that my son never has to worry about taking care of me, he can concentrate on his wife and baby. Please do not let us down. The fat-cats will be just fine with quarterly reports - as long as they are following the rules!

Paula Jones — Jun 21, 2026
Subject: S7-2026-15 From: Paula Jones Affiliation: Jun. 21, 2026 I'm a retired American. This proposal requires less accountability. I would propose enforced monthly reviews.

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paula padilla — Jun 21, 2026
Subject: S7-2026-15 From: paula padilla Affiliation: Jun. 21, 2026 Yes to accountability!

Paula Padilla

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paula shatsky — Jun 21, 2026
Subject: S7-2026-15 Comment From: paula shatsky Affiliation: Jun. 21, 2026 Keep quartet reporting of earnings. Too much secrecy already in how the market changes are affecting us all. SpaceX got admitted to NASDAQ in an unprecedented way. Things are becoming impossible for the average investor. The structure cannot afford to deteriorate further.

Sent from my iPad

Paula Stafford — Jun 21, 2026
Subject: S7-2026-15 From: Paula Stafford Affiliation: Jun. 21, 2026 Keep records quarterly

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Paula Taylor — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Paula Taylor Affiliation: Jun. 21, 2026 I do not support making the SEC change to quarterly reporting. This won't provide the necessary amount of regulation and will only cause loss in current investments. Paula Zimmerman NYC writer

Paula Zimmerman

Paula Watson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paula Watson Affiliation: Jun. 21, 2026 Yes, protect the everyday person with quarterly reporting. Think of the consumer for once. PLEASE!

Paula Watson

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Paula Wilson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Paula Wilson Affiliation: Jun. 21, 2026 Leave things the way they are! Another reason to steal money!! I vote NO!!!!!!!!!!

Paulette Rone — Jun 21, 2026
Subject: S7-2026-15 From: Paulette Rone Affiliation: Jun. 21, 2026 Fraud is illegal, stop all that is wrong with our government. I can't believe this the land I love, it's totally going in the wrong direction. Trump will fix it!!! Paulette, retired.

Paulette Rone

Paulette Wright Wright — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Paulette Wright Wright Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need to keep the reports quarterly. Six months is too long for fraud and other things to go wrong. Your job is to protect the shareholders.

Pauline Michael — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pauline Michael Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor please continue quarterly reports.

Pavitra Amin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Pavitra Amin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please ensure all public companies and their CEOs keep individual investors informed of any

information that is shared privately. I know of situations that that isn't being done and it clearly isn't a fair level playing field for retail investors.
Changing the frequency from quarterly to semi-annually may be good for businesses but there is already a lot of volatility 4 times a year based on earnings. What would that be if earnings were only 2 times. There would likely be more surprises leading to more volatility and I don't think that would be good for any party.
More transparency and communication is likely better than less. Please reconsider this rule.
Regards,
Pavitra

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payton fletcher — Jun 21, 2026
Subject: S7-2026-15 Comment From: payton fletcher Affiliation: Jun. 21, 2026 As a Voter, Disabeled Veteran, Senior Citizen, election worker, and
small scale investor I would like to have MORE FREQUENT reporting not
less frequent. Good businesses know exactly what is happening on a
current basis. Delaying reporting is just an opportunity for business
to hide what is happening from the public. There is no GOOD reason to
do that ever. Payton Fletcher, Retired in Granbury Texas.

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peace942 — Jun 21, 2026
Subject: S7-2026-15 Comments From: peace942 Affiliation: Jun. 21, 2026 Please continue quarterly reporting requirements. I believe that it's in the best interest of shareholders for the businesses they invest to uphold the reporting that provides the most accurate reflection of performance. Executive board members and shareholders deserve the same timely performance information to determine how best to invest and where to make adjustments based on performance, goals, and risks. SWOT analysis is common practice in all lines of business and investment.

Sent from my Galaxy

Pedro Nuno — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pedro Nuno Affiliation: Jun. 21, 2026 Good morning!

I just want to highlight that is essencial the quarter reports to keep the market transparent in terms of performance.

Best Regards

Enviado de Outlook para Android

Peg Richards — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peg Richards Affiliation: Jun. 21, 2026 Keep companies accountable.

Peg Roth — Jun 21, 2026
Subject: S7-2026-15 From: Peg Roth Affiliation: Jun. 21, 2026 Stick to quarterly. Less thievery. We don't want another Enron! I'm a retired private citizen that wants my retirement safe.
Peggy Roth

Peg Stewart — Jun 21, 2026
Subject: S7-2026-15 From: Peg Stewart Affiliation: Jun. 21, 2026 The people have a right to know who and how much these corporations are donating funds to and how much. End citizens United and keep big money out of politics. Keep the quarterly reporting.and keep them honest.

Peggie Campbell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peggie Campbell Affiliation: Jun. 21, 2026 To whom it may concern: quarterly reporting is a no brainer. Corporations and big investors sadly, have a multitude of reasons to avoid those reports...cleaning up for 'inside et s' at the expense of regular investors, particularly retirees who rely on the income. I urge you to continue to require quarterly reports. Thank you for your consideration.
Margaret Campbell retired attornet

Peggy Allen — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Peggy Allen Affiliation: Jun. 21, 2026 Report quarterly

Peggy Allen
Sent from my iPhone

Peggy Baughns — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peggy Baughns Affiliation: Jun. 21, 2026 Keep it QUARTERLY!!!!

Peggy Baxter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Baxter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Investors need quarterly reporting so we know how the companies we invest in are doing, and what they are involved in. A lot can happen within a company that can change their profitability. Investors need to keep on top of what is going on in the companies that we invest in. Waiting six months for information is too long. Changing from quarterly to semi annual will be a disaster for investors. Many of those who invest will pull their money out. We will no longer trust leaving our funds invested because of a lack of transparency, and knowledge. I believe that making this change will be dangerous for investors.

Sincerly, Peggy Baxter

Peggy Benjamin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peggy Benjamin Affiliation: Jun. 21, 2026 Transparency is necessary.

Sent from my iPhone

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peggy conway — Jun 21, 2026
Subject: Comment on S7-2026-15 From: peggy conway Affiliation: Jun. 21, 2026 Keep the quarterly reporting. There is too much unrest currently to destabilize the market any further. Let’s protect the investor and keep companies accountable. History shows it works and accountability is critical to protect the everyday investor.
Thank you
Peggy Conway

Peggy Forbes — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peggy Forbes Affiliation: Jun. 21, 2026 Keep quarterly!

Peggy Gasparich — Jun 21, 2026
Subject: S7-2026-15 Comments From: Peggy Gasparich Affiliation: Jun. 21, 2026 Peggy Gasparich, retired Science teacher. We always need to know where our stocks stand. No monkey business, no fraud!

Sent from my iPad

Peggy Luebbert — Jun 21, 2026
Subject: S7-2026-15 From: Peggy Luebbert Affiliation: Jun. 21, 2026 Please keep the process as it is now! We have some good friends who lost all their life savings with Enron and are now 70 years old and are still working to make up for the mess that Enron caused. Don't let this happen to others!
Peg Luebbert Omaha, Nebraska

Peg

Peggy Trevino — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Trevino Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more visibility not less

Peggy Webster — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peggy Webster Affiliation: Jun. 21, 2026 We have at least try to keep these people honest. I'm tired of the wealthy being so entitled. Stop discriminating.

Sent from my iPhone

Penelope Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Penelope Smith Affiliation: Jun. 21, 2026 Please don't do this! The majority of us rely on the little we can earn from shares in the stock market to help us through retirement or help with a down payment on a first time home or to help send our kids to college. This is just another dollar to a millionaire or billionaire and they obviously don't need it while the rest of us are struggling. I depend on the little extra ($299.78) I get from the stock market each month. Please keep the status quo and use your power to keep the reporting as fair and transparent as possible!! I Thank you, Penny McGowen Smith, Bryan, Texas

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Penny Benelli — Jun 21, 2026
Subject: S7-2026-15 Comment From: Penny Benelli Affiliation: Jun. 21, 2026 It is important for people like me—members of the public without extensive investing knowledge—to continue to have the longstanding quarterly reports. Please do not discontinue these!

Sent from my iPhone

Penny Gray Allen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Penny Gray Allen Affiliation: Jun. 21, 2026 It's important to have quarterly reporting. It signals problems early and makes it easier to detect problems with the company. The only one that benefits from this is the bigger companies. And it says it is optional but anyone with brains, knows optional means rule of thumb shortly down the road.

Penny Holliday — Jun 21, 2026
Subject: S7-2026-15 From: Penny Holliday Affiliation: Jun. 21, 2026 Quarterly reporting must remain in place! Allowing companies to skirt the law is unacceptable! I don't think taxpayers should have to

bail these millionaires out AGAIN!

Penny Pawl — Jun 21, 2026
Subject: S7-2026-15 Comments From: Penny Pawl Affiliation: Jun. 21, 2026 I realize the companies want to save on ink and paper, stamps and envelopes but this is very unfair to the client No to this idea. P A Pawl

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Penny Simones — Jun 21, 2026
Subject: S7-2026-15 Comment From: Penny Simones Affiliation: Jun. 21, 2026 Stay on top of things and keep the quarterly reporting. The businesses will do a little more work and save us all time and money in the end.

Sent from AT&T Yahoo Mail on Android

Perry Skoll — Jun 21, 2026
Subject: S7-2026-15 Comment From: Perry Skoll Affiliation: Jun. 21, 2026 Retired senior vice president with Wells Fargo bank in the Commercial Bank. At the very least, semi annual reporting would be disastrous. Stating the obvious, the pace of business has clearly accelerated the last 10 to 20 years. The share volume of market movements that can occur in a six month period is shocking. For a company to not have to disclose financial performance in hugely dynamic markets, is very narrowminded thinking.

Thank you.

Perry Skoll
Long Beach, CA

Sent from my iPhone

Personal Gmail — Jun 21, 2026
Subject: S7-2026-15 Comment From: Personal Gmail Affiliation: Jun. 21, 2026 We need more transparency, not less. Technology should be making it easier to report. So why are we loosening standards now?

Sent from my iPhone

PeteG — Jun 21, 2026
Subject: S7-2026-15 Comment From: PeteG Affiliation: Jun. 21, 2026 Keep quarterly.

Sent from AT&T Yahoo Mail on Android

Peter Bathum — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Peter Bathum Affiliation: Jun. 21, 2026 Peter Bathum
Retired Stage Designer
USA
This is really important to track because we must know what they are doing at all times. Corporations greed has made business into a most unethical deadly enemy of human safety, health, and general welfare. Businesses should provide Monthly Reporting as a matter of course, to insure they are actually solvent and not selling off their assets, unbeknownst to the investors, or any other interested other party like the local environment and the people who live there. Leaving deadly toxic waste, and/ or declaring bankruptcy after pocketing all the assets, is a profitable business practice; it can be tracked and prevented more easily if it were monthly, quarterly is a bare minimum.
If Corporations are let loose any further, it will be encouraging their wild west, unethical behaviors, where profit is pushed above ethics, and above people's lives. The criminal Oligarchy currently holding ownership of our Federal Government would welcome any further disregulation for their organized crime schemes they are doing to profit off of every bit of former public trust their position can be abused for.

Peter Berzanskis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Peter Berzanskis Affiliation: Jun. 21, 2026 I've been investing for 45 years, still a small investor, but we need current data on each company to make informed decisions. Please keep the reporting period on a quarterly basis.

Peter Berzanskis
Retired in Texas

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Peter Borden — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peter Borden Affiliation: Jun. 21, 2026 As a retired person living off of investments, I am very concerned about the SEC allowing companies to go to quarterly reporting. The SEC should be increasing accountability, not decreasing it. History shows that companies will use any loophole or easing of reporting as a convenient way to cover up problems - problems that investors have a right to know about. You owe it to investors to NOT make this change. - Peter Borden, Saint Paul MN

Peter Buchta — Jun 21, 2026
Subject: S7-2026-15 From: Peter Buchta Affiliation: Jun. 21, 2026 Keep the reporting quarterly otherwise retirees will start to pull out of their equity accounts.

Pete Buchta, CTS-D, CTS-I

35 Oswald Pl
SI, NY 10309
t: (718)948-6959
c: (718)974-6601
e: pbuchta1@gmail.com

Peter Capponcelli — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peter Capponcelli Affiliation: Jun. 21, 2026 I think these are four **** good reasons for not allowing this to happen!!!
Right now we're dealing with unprecedented fraud everywhere we turn this is just another thing that may allow fraud to perpetuate.

PETER COBURN — Jun 21, 2026
Subject: Comment on S7-2026-15 From: PETER COBURN Affiliation: Jun. 21, 2026 Quarterly reporting has served investors well since 1970. Semiannual reporting reduces transparency and allows companies to mislead investors. Do not change something that is not broken. I question the real motives of those who want to change those SEC reporting regulations.

Pete Coburn

Peter Curtis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peter Curtis Affiliation: Jun. 21, 2026 Please do not consider cutting this in half or reducing prison sentences. I think Enterprise CEOs should have to sign monthly.

Peter Lee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Peter Lee Affiliation: Jun. 21, 2026 Accountabilty and transparency are very important for maintaining public trust. Keep corporate reporting QUARTERLY.

Thanks.
Peter Lee

Peter Palombo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peter Palombo Affiliation: Jun. 21, 2026 Do your job. You work for the citizen taxpayers not the corpoare bad asses. I KNOW THEY PAY TAXES AS WELL; BUT YOU ARE RESPONSIBLE TO THE PRIVATE CITIZENS. P

Peter Palombo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Peter Palombo Affiliation: Jun. 21, 2026 Do your job. You work

for the citizen taxpayers not the corpoare bad asses. I KNOW THEY PAY TAXES AS WELL; BUT YOU ARE RESPONSIBLE TO THE PRIVATE CITIZENS.

Peter Shawaker — Jun 21, 2026
Subject: S7-2026-15 From: Peter Shawaker Affiliation: Jun. 21, 2026 Peter Shawaker, Commercial Realtor, Toledo, Ohio. Accountability is essential for a healthy society and robust economy. Democracy only works when the law is enforced.

Sent from my iPhone

Petter Hennum — Jun 21, 2026
Subject: S7-2026-15 Comment From: Petter Hennum Affiliation: Jun. 21, 2026 As usual we small, non important guys, are being peed on again. The gap between rich and poor is increasing at an accelerating rate.

P

Energy conservation is one of the easiest and most cost-effective ways to combat climate change, clean the air we breathe, save water, improve the productivity of our work, and reduce energy costs.

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peznunes13 — Jun 21, 2026
Subject: S7-2026-15 Comment From: peznunes13 Affiliation: Jun. 21, 2026 Need Quarterly reports as I need to monitor my Money via investments; Must have FULL Transparency!

Sent from my iPhone

PF — Jun 21, 2026
Subject: Comment on S7-2026-15 From: PF Affiliation: Jun. 21, 2026 Dear SEC,

Keep quarterly reports!

Thank you

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phil herzer — Jun 21, 2026
Subject: S7-2026-15 Comment From: phil herzer Affiliation: Jun. 21, 2026 It's always wonderful to see the rich the powerful and the politically connected screw the small investor like myself. Going to semi-annual notifications assures them of one thing. They will be able to trade, bail, short sell, and manipulate stocks while being even more hidden than they are now. And the so-called savings is a joke only the ultra rich are going to see much of it because the companies will pass that on only to them but then what do you expect when the politicians are in their pockets Non-Stop.

Sent from my Galaxy

Phil Schneider — Jun 21, 2026
Subject: S7-2026-15 Comments From: Phil Schneider Affiliation: Jun. 21, 2026 This should not stand. Corporations already get too many opportunities to cheat.

Sent from my iPhone

Philip Andersen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Philip Andersen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: there should be no way this should be allowed to happen. People stand to lose a lot of money if this is allowed to happen. Im not talking about rich people with money, im talking about everyday people who try to make a little money with that information the receive with quarterly disclosures. Youre making it much easier for the rich to just get richer while the everyday person suffers. Stop the madness now!!

Philip Apruzzese — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Philip Apruzzese Affiliation: Jun. 21, 2026 Absolutely worth keeping quarterly reporting. Switching to two reports is a disservice to investors and a failure of the system will be looming!

Philip Bryan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Philip Bryan Affiliation: Jun. 21, 2026 It’s better to stay with quarterly reporting.

Philip Gray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Philip Gray Affiliation: Jun. 21, 2026 Keep it Quarterly! Anything else is financially dangerous.

Philip Schaffner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Philip Schaffner Affiliation: Jun. 21, 2026 Quarterly reporting

should continue. Everyday investors need more information and transparency, not less.

Phillip Cabasso — Jun 21, 2026
Subject: S7-2026-15 Comment From: Phillip Cabasso Affiliation: Jun. 21, 2026 P.Cabasso Retired. Transparency is fundamental. Insider malfeasance is poisoning the invest environment and history gives myriad examples. Quarterly reporting at least reduces the opportunity for those with inside information…lawyers, board members, political hacks etc…to act on information that should be public.

Sent from my iPhone

Philmore jubb — Jun 21, 2026
Subject: S7-2026-15 Comment From: Philmore jubb Affiliation: Jun. 21, 2026 Does the SEC work for the people or big business? Exercise your fiduciary responsibility to “We the People” and maintain quarterly reports.

As a 76yo retiree, I manage to maintain my financial independence of government welfare programs. I would like to have monthly reports but lose of quarterly reports, I will be placed at a greater disadvantage.

Philmore Thomas Jubb
Natural American Citizen

PHYLIS LORUSSO — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: PHYLIS LORUSSO Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Disclosure and transparency are vital elements to every investor, big and small. This action would compromise honesty and integrity. Quarterly is essential for all investors.

Phyllis Ann Folk - Helmes — Jun 21, 2026
Subject: S7-2026-15 Comment From: Phyllis Ann Folk - Helmes Affiliation: Jun. 21, 2026 I definitely want and need the quarterly reports to continue. To many things can change even monthly. But it could be disastrous if they are biannual. There’s so much going on in this country as well as the rest of the world that changes happen quickly and we need to know what is going on. Many stock holders are NOT billionaires or millionaires. They are every day people who often depend on their dividends to help them survive. We common people are in fact the ones who have kept many companies in business and their heads are so far up their a** that they truly can’t see the light.

Sent from my iPad

Phyllis Bergo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Phyllis Bergo Affiliation: Jun. 21, 2026 Keep the quarterly

reports , E.&P Bergo
Market research consultants

Sent from my iPhone

Phyllis Coleman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Phyllis Coleman Affiliation: Jun. 21, 2026 CEO's should be monitored and held accountable for what they do and don't do. NO to the watering down of any oversight actions and requirements by the SEC!
P.Coleman
USA Citizen

Phyllis Goodwin — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Phyllis Goodwin Affiliation: Jun. 21, 2026 Keep Quarterly Reports

Sent from my iPhone

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phyllis nagle — Jun 21, 2026
Subject: S7-2026-15 Comment From: phyllis nagle Affiliation: Jun. 21, 2026 I want a quarterly report not one every six months. I have a right to be informed of my investment information in a timely manner. Thank you, Phyllis Nagle

Sent from my iPhone

Phyllis R — Jun 21, 2026
Subject: S7-2026-15 From: Phyllis R Affiliation: Jun. 21, 2026 Signing financials quarterly is necessary. It keeps the minds and habits on being accountable. Please support the current accounting status. Phyllis Rosenfeld Los Osos CA 93402

Phyllis Swank — Jun 21, 2026
Subject: S7-2026-15 From: Phyllis Swank Affiliation: Jun. 21, 2026 It is vital that the SEC maintain Quarterly Certification of Public Companies thus protecting against fraudulent behavior of the CEOs. It is a known fact that the current resident of the White House has committed fraudulent business behavior in the past. I think he's trying to keep himself out of prison!!

Sent from my iPhone

Phyllis Tan Investor and Pensioner — Jun 21, 2026
Subject: File No. S7-2026-15 From: Phyllis Tan As an investor and pensioner based in Pasadena,

CA, I firmly believe that quarterly reports are crucial for keeping shareholders informed about a company's performance. These reports should remain mandatory for all companies listed on the stock market. Quarterly reports provide me with valuable insights into a company's financial health, including details such as profits and losses, margin compression, and debt levels. They also promote transparency from company executives, enabling investors to make informed decisions about buying or selling stocks. The reports serve to protect both individual and institutional investors and should not be altered. I urge the SEC to require quarterly reporting, as it is essential for maintaining transparency, oversight, and accountability in the financial markets.

Phyllis Wilkes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Phyllis Wilkes Affiliation: Jun. 21, 2026 Dear [Recipient Name/Team],

I am writing to articulate significant concerns regarding the ongoing discussions and potential implications of changes to our financial and operational reporting mechanisms. Specifically, I am referring to any proposed adjustments to the frequency or depth of disclosures currently provided, particularly within the framework of quarterly reporting.

There is a growing apprehension that the existing quarterly reporting cadence may not consistently facilitate the level of transparency and comprehensive oversight that is essential for robust corporate governance and stakeholder confidence. Without regular, detailed insights, there is a risk that critical operational details or financial discrepancies could be obscured or addressed with insufficient urgency, potentially allowing for practices that fall short of full accountability. This situation naturally raises questions about the ability to maintain the highest standards of integrity.

Furthermore, I find myself particularly perplexed by any initiatives that might suggest a modification or reversion of established reporting practices if the stated goal is to enhance corporate responsibility. If the foundational purpose of our reporting standards is to cultivate an environment of integrity, clarity, and unwavering oversight, then any proposed alterations must unequivocally strengthen these principles, not diminish them. It is challenging to reconcile a strategic shift that could potentially reduce accountability, especially if previous or alternative reporting protocols were demonstrably more effective in ensuring complete and timely disclosure.

Therefore, I strongly urge a thorough re-evaluation of any proposed changes that could lead to a reduction in reporting frequency or the detail provided. It is paramount that we not only maintain but actively enhance mechanisms that guarantee honesty, full accountability, and the protection of stakeholder interests across all operational facets. I would greatly appreciate a clear and detailed articulation of the strategic rationale underpinning these considerations, along with explicit assurances that transparency and ethical conduct will remain at the forefront of all policy decisions.

Pinkney Mikell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pinkney Mikell Affiliation: Jun. 21, 2026 Why do you guys keep fxxking us over? You make more and the rest us get screwed. I want to tax the life's blood out of corporations when stuff like this happens.

Sent from my iPhone

PistolAnnie — Jun 21, 2026
Subject: S7-2026-15 Comments From: PistolAnnie Affiliation: Jun. 21, 2026 Carol Long, Citizen & Consumer. If I ran a small business, Would I be able to hide MY books? Just let my friends in on it but hide them from anyone else? Not report them out, "You want to know how my business is doing? Come back in 6 months & we'll talk about it."
I would probably be Arrested...Wouldn't I? Isn't THIS making "INSIDER TRADER" Legal?? Wouldn't this give companies even more time to do some "shifting" of bookwork? Big businesses get away with ENOUGH as it is, and we want to make it EASIER for them to do That...WHHYY??

VOTE NO!

PJ Ahlman — Jun 21, 2026
Subject: S7-2026-15 Comment From: PJ Ahlman Affiliation: Jun. 21, 2026 Why should we accept less accountability
Keep these certification reports quarterly
That is e every three months!

When we get saved, it isn't just for the fire insurance, but for us to do what God has called for His Kingdom

Phyllis J. Ahlman, RN, BSN, MS, CPHQ, LNC
Legal Nurse Consultant

Pj Fisher — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pj Fisher Affiliation: Jun. 21, 2026 Allowing this is criminal

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PK & Patricia Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: PK & Patricia Miller Affiliation: Jun. 21, 2026 Just more incentive to game the system at the consumer’s expense! Grow some backbone and stop this in its’

tracks!

Pleshette McCray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Pleshette McCray Affiliation: Jun. 21, 2026 I oppose the proposal to allow public companies to go dark for up to six months between disclosures. As an investor, I value quarterly reporting because it provides timely information about the performance and financial condition of the companies in which I invest. More frequent reporting promotes transparency, helps investors make informed decisions, and reduces the risk that significant issues or potential fraud could go undetected for extended periods. Maintaining quarterly reporting requirements helps preserve accountability and investor confidence in the markets.

Pleshette McCray
AVP, Reinsurance

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pointcanne — Jun 21, 2026
Subject: S7-2026-15 Comment From: pointcanne Affiliation: Jun. 21, 2026 After the Enron fraud, we required quarterly statements, validated by the CEO's under penalty of law. Why do you propose weakening this requirement, is it because your agency knows that CEO'S are cheating again? Shame on you.

Sent from my Galaxy

Polly Touhey — Jun 21, 2026
Subject: S7-2026-15 From: Polly Touhey Affiliation: Jun. 21, 2026 No roll-backs!

Polly

PORTER HEDGE — Jun 21, 2026
Subject: S7-2026-15 Comments From: PORTER HEDGE Affiliation: Jun. 21, 2026 Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Also, if this becomes the rule then other companies will follow suit. This secretive practice will become the standard. Less sunlight, less honesty in business.

Porter Watkins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Porter Watkins Affiliation: Jun. 21, 2026 Please keep things as they are. I am greatly disturbed by this administration's rolling back of policies

Sent from my iPad

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posterity999 — Jun 21, 2026
Subject: S7-2026-15 From: posterity999 Affiliation: Jun. 21, 2026 CEOs need to be accountable for their deals.

Sent from Proton Mail for Android.

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prairiegate — Jun 21, 2026
Subject: S7-2026-15 Comment From: prairiegate Affiliation: Jun. 21, 2026 No change!

Retired rural folks need and want transparency!
Steve and Kathy Dunback

Preston Barnett — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Preston Barnett Affiliation: Jun. 21, 2026 Quarterly is much more reliable. The savings to corporations will not offset the damage done to investors. Keep it wuarterly

Sent from my iPhone

Pribise Pribise — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pribise Pribise Affiliation: Jun. 21, 2026 Please protect ALL investors, not just big money investors. With only the stock market to provide increased savings, not low bank interest rates, our future is dependent on the information provided quarterly. You're OUR watchdog!! Please keep it a level playing field!
Larry Pribble

Priscilla Awsumb — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Priscilla Awsumb Affiliation: Jun. 21, 2026 Quarterly reporting is essential. I'm a senior and can't recoup losses that could inevitably occur with semi annual reporting. Please don't change it- 'if it ain't broke, don't try to fix it!'

Sent from my iPhone

Priscilla White — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Priscilla White Affiliation: Jun. 21, 2026 Stop trying to destroy us and steal our money. This was already tried in 1955 and it didn't work. The people suffered because of this. Stop doing these things. They don't work.

Priscilla White
Priswhite65@gmail.com
508-527-9696

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probyngregory — Jun 21, 2026
Subject: S7-2026-15 From: probyngregory Affiliation: Jun. 21, 2026 Quarterly reporting is the LAW, there is no logical reason to alter that to a longer reporting period, which would be committing a crime. Not to mention being against common sense and the American way.
--Probyn Gregory, musician, Los Angeles CA

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procurementmgr — Jun 21, 2026
Subject: S7-2026-15 Comment From: procurementmgr Affiliation: Jun. 21, 2026 Corporations function for profit, not to communicate to the public as to how they create it. Quarterly reports are sometimes the only clue there is that a corporation may be unethical or even
hurtful to the public, given their druthers they would prefer not to report at all, ever. Reducing mandated public reporting by half only further cloaks any such negative activity. We need more public scrutiny of corporations, not less.
M. Hall
Purchasint
Manager

PS HUGHES — Jun 21, 2026
Subject: S7-2026-15 Comment From: PS HUGHES Affiliation: Jun. 21, 2026 ABSOLUTELY and UNEQUIVOCALLY should NOT be allowed or even considered. Why would this be an option?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Pt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Pt Affiliation: Jun. 21, 2026 I do not agree with this, if companies want me to invest in their businesses, I request quarterly transparency to evaluate my

commitment. Investors are your foundation to be a success, don’t bite the hand that feeds you.

Sent from my iPhone

PTan — Jun 21, 2026
Subject: Comment on S7-2026-15 -Importance of Quarterly Reports for Shareholders From: PTan Affiliation: Jun. 21, 2026 Dear SEC,

As an investor and pensioner based in Pasadena, CA, I firmly believe that quarterly reports are crucial for keeping shareholders informed about a company's performance. These reports should remain mandatory for all companies listed on the stock market. Quarterly reports provide me with valuable insights into a company’s financial health, including details such as profits and losses, margin compression, and debt levels. They also promote transparency from company executives, enabling investors to make informed decisions about buying or selling stocks. The reports serve to protect both individual and institutional investors and should not be altered.

I urge the SEC to require quarterly reporting, as it is essential for maintaining transparency, oversight, and accountability in the financial markets.

Sincerely,

Phyllis Tan
Investor and Pension Fund Investor
Pasadena CA, 91104

Que Bert — Jun 21, 2026
Subject: S7-2026-15 Comments From: Que Bert Affiliation: Jun. 21, 2026 Bryn ebert - aviation- stay quarterly - as an investor quarterly reports are necessary three months is long enough to be driving blind in the dark.

R E LANGFORD JR — Jun 21, 2026
Subject: S7-2026-15 Comment From: R E LANGFORD JR Affiliation: Jun. 21, 2026 Not only do I prefer quarterly reports, I prefer them written on paper in English and delivered via the U.S.P.S. If you cannot guarantee the delivery service to be as absolutely free & safe & protected by law as what comes into my postal mail box, I certainly have no reason to believe you care about what's reported to me. No! to twice a year; that's nonsense designed to favor insiders & will promote people who enjoy sly & crafty double tongued, false faced workings in business.

R F — Jun 21, 2026
Subject: S7-2026-15 Comment From: R F Affiliation: Jun. 21, 2026 Please do NOT end quarterly reporting.

Sent from my iPhone

R H — Jun 21, 2026
Subject: S7-2026-15 Comments From: R H Affiliation: Jun. 21, 2026 There is a reason we needed quarterly reporting. That reason has not gone away.

R Lynn — Jun 21, 2026
Subject: S7-2026-15 Comments From: R Lynn Affiliation: Jun. 21, 2026 This Rule S7-2026-15 is unacceptable. What purpose does it actually have, but to hide things. This Rule should be tossed out and not looked upon again.

R M — Jun 21, 2026
Subject: S7-2026-15 Comments From: R M Affiliation: Jun. 21, 2026 It's criminal to not have at least quarterly reporting. WAY too many things are kept hidden already and we the people are the ones that suffer while the rich insiders get richer and more powerful.
Everything should always be current and open for all to see. Changing this to semi annual just adds more opportunity for corruption Richard Metcalf
Small business owner

Yahoo Mail: Search, Organize, Conquer

R Mc — Jun 21, 2026
Subject: S7-2026-15 Comment From: R Mc Affiliation: Jun. 21, 2026 We have enough fraud going on don't add to it. Leave it alone, leave it as it is, quarterly.

R PRIMERO — Jun 21, 2026
Subject: S7-2026-15 Comments From: R PRIMERO Affiliation: Jun. 21, 2026 Corruption from our own government, not surprised at all. Financial terrorism!

Yahoo Mail: Search, Organize, Conquer

R Uzzell — Jun 21, 2026
Subject: S7-2026-15 Comment From: R Uzzell Affiliation: Jun. 21, 2026 More time to cheat the investors. Do be a tool for fraud! Renee Uzzell- retired.

R. — Jun 21, 2026
Subject: File No. S7-2026-15 From: R. Quarterly reporting is Essential. It allows us to check on all

that is in the report as presented now in a timely way. If not quarterly, too much time has passed to allow for us to make any changes or learn about the company.

R. P. Bell — Jun 21, 2026
Subject: S7-2026-15 Comment From: R. P. Bell Affiliation: Jun. 21, 2026 We've had enough of scandalous corporate activity in my lifetime—now, almost 78 years. Don't change anything which reduces accountability. If people are accountable for their own failures and fraud, how much more is it necessary for corporations and the CEOs who pull the strings.

rpb

Royce Bell
Retired from Ministry & Counseling
San Antonio TX

Rabbi Ruth Adar — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rabbi Ruth Adar Affiliation: Jun. 21, 2026 My name is Ruth Adar. I am a small investor, a retired rabbi. I and millions like me need quarterly information in order to make prudent financial decisions.

Rabbi Ruth Adar

she/her/hers
Member, Central Conference of American Rabbis
Member, Northern California Board of Rabbis

"We are closer to God when we are asking questions than when we think we have the answers." -- Abraham Joshua Heschel

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Rachael Faulkner — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rachael Faulkner Affiliation: Jun. 21, 2026 I support

quarterly reporting as an investor. If the SEC moves to twice yearly reporting, I will consider redistributing my portfolio to different assets classes.

Rachel Economou — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rachel Economou Affiliation: Jun. 21, 2026 Rachel Euchner, Director, Wheeling IL

Quarterly reports allow for the consumer to invest wisely, the capital to flow freely for companies, and for the US to be in a better financial situation.

Returning to semi-annual reporting is bad for business, bad for America. It would create significant insecurity in the market and people would choose not to invest devaluing our overall positions.

Please keep the market quarterly reporting in place.

Thank you.

Rachel Foran — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Foran Affiliation: Jun. 21, 2026 Since when did insider trading become ok? Why are we turning back in history!
From the disregard of Sherman Anti Trust Laws where monopolies are becoming the new norm (Patamount's acquiring of Warner brothers). Now this?
It needs to stop before....What's next!

RALPH BISTLINE — Jun 21, 2026
Subject: S7-2026-15 Comments From: RALPH BISTLINE Affiliation: Jun. 21, 2026 Investors like myself want more transparency, not less, from the companies we invest in. Please keep the quarterly reporting requirements in place. Thank you! - - Ralph V Bistline

Sent from my iPhone

Ralph Guenther — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ralph Guenther Affiliation: Jun. 21, 2026 Keep it Quarterly.

Ralph Guenther.

Ralph Lauzon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ralph Lauzon Affiliation: Jun. 21, 2026 We need quarry reporting to protect mine/our investments

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Ralph Shay Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Ralph Shay DO NOT CHANGE THE QUARTERLY REPORTING REQUIREMENTS…

Ramon Garcia — Jun 21, 2026
Subject: S7-2026-15 From: Ramon Garcia Affiliation: Jun. 21, 2026 I request this Manifesto after the brainchild for doing something about the systemic parasites living within our community advising themselves as corporate leaders of business and community this:

MANIFESTO OF PUBLIC ACCOUNTABILITY
A Framework for Joint Tri-Sector Liability and Public Trust
PREAMBLE
Public trust is indivisible. The systemic separation of authority from consequence has allowed corporate executives, senators, and governors to make decisions that devastate communities, ecosystems, and economies with total personal impunity. When leaders in the private and public sectors knowingly execute actions, pass legislation, or exploit systemic failures for insular gain, they must face criminal prosecution and personal financial forfeiture.
This manifesto establishes a standard of absolute accountability. Honest errors in judgment made in good faith are protected; however, intentional negligence, corrupt collusion, and willful blindness are classified as high criminal offenses against the public.
PILLAR 1: FINANCIAL TRANSPARENCY, ECONOMIC HARM, & WILLFUL BLINDNESS
This pillar prevents the privatization of profits, socialization of systemic losses, and the exploitation of imminent market crashes.
Active Market Destabilization: The intentional manipulation of financial data, predatory consumer fraud, or deliberate market manipulation carries mandatory minimum prison sentences for directing executives and board members, completely bypassing standard corporate-shield fines.
The "Hedge & Hoard" Clause: It is a criminal offense for mega-corporations to utilize non-public, structural awareness of an impending market collapse to aggressively hoard liquid cash, liquidate retirement-linked public assets, or stockpile hard resources for the explicit purpose of exploiting the fallout, without public disclosure.
The Duty to Disclose: Criminal liability applies not only to those who actively engineer economic harm, but to any executive or board member with documented awareness of intentional market destabilization who fails to immediately report it to public authorities. Silently protecting corporate capital while letting the public bear the crash is treated as active complicity.
Legislative Insider Trading & Collusion: Senators, governors, or regulatory heads who receive internal briefings regarding systemic economic vulnerabilities or corporate manipulation, and choose to suppress that data—or use it to execute personal financial trades—face immediate removal from office, total asset seizure, and co-conspirator criminal charges.
PILLAR 2: ENVIRONMENTAL STEWARDSHIP & ECOCIDE
This pillar treats massive ecosystem destruction not as a transactional cost of doing business, but as a direct crime against the population.
Corporate Negligence: Knowingly dumping toxins, suppressing environmental impact data, or bypassing safety regulations to maximize profit margins results in the immediate seizure of corporate assets to fund complete public remediation, alongside criminal charges for decision-makers.

Regulatory Capture: Public officials, governors, or lawmakers who intentionally hide environmental risks from their constituents, alter public safety data, or block regulatory enforcement in exchange for political capital or campaign contributions share equal criminal liability as co-conspirators.
PILLAR 3: COMMUNITY SAFETY & PUBLIC HEALTH
This pillar governs systemic actions that directly erode the physical safety, healthcare stability, or basic infrastructure of a population.
Corporate Public Harm: Manufacturing or marketing products known to be lethal, toxic, or highly addictive without explicit public disclosure, or cutting critical infrastructure corners (e.g., faulty building materials, compromised utility grids) to inflate margins, carries direct criminal charges for the executives who signed off on the distribution.
Legislative Abandonment: Governors, senators, or local officials who knowingly divert public health funds, ignore verified structural emergencies for political leverage, or sign off on public infrastructure projects they know to be hazardous face immediate prosecution for reckless endangerment of the public trust.
THE ENFORCEMENT AND LIABILITY STANDARDS
To ensure this framework cannot be weaponized for honest policy disagreements or standard market fluctuations, prosecution requires an ironclad evidentiary bar based on three core standards:
1. The "Knowing Intent" and Awareness Test
Prosecution requires clear, forensic proof of a high threshold of awareness:
Documented Foreknowledge: Clear evidence (internal memos, risk matrices, algorithmic forecasting, briefings, or expert whistleblower reports) proving the individual or board knew the negative impact or destabilization was occurring or imminent.
Deliberate Execution or Silence: Proceeding with the action, vote, executive order, or choosing to remain silent to insulate personal/corporate assets despite that documented knowledge.
2. The 48-Hour Disclosure Window
If an organization’s internal metrics or communications explicitly flag an artificial, systemic market destabilization or public health hazard, the organization has a mandatory 48-hour window to report the anomaly to a multi-agency public trust board. Failure to do so triggers the Asymmetric Penalty for Silence, aligning their criminal liability with the active saboteurs.
3. Proportional Restitution and Sentencing
Net-Worth Scaling Fines: Financial penalties are never flat rates, which wealthy entities simply absorb as expenses. Fines are calculated as a strict percentage of total corporate valuation or personal net worth, ensuring the penalty has equal structural impact regardless of the offender's size.
Non-Commutable Sentencing: Criminal charges involving bodily harm, loss of life, or the destruction of community stability carry mandatory minimum prison sentences that cannot be commuted, reduced, or settled through corporate restructuring.

Ramona Thompson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ramona Thompson Affiliation: Jun. 21, 2026 This is a dumb proposal. Keep the regulations! We need to be mindful of the lessons of history.

Ramona Thompson

Randa Lewis — Jun 21, 2026
Subject: S7-2026-15 From: Randa Lewis Affiliation: Jun. 21, 2026 Keep Quarterlys.

Randall Hawkinson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Randall Hawkinson Affiliation: Jun. 21, 2026 Why on earth would anyone want to go backwards. All this would do is encourage some to game the system. I am opposed to reducing (cutting in half) the reporting requirements.

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Randall King — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Randall King Affiliation: Jun. 21, 2026 Keep it Quarterly.

Randall Medley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Randall Medley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Do no change reporting to anything other than quarterly. It provides greater transparency.

RANDALL MOON — Jun 21, 2026
Subject: S7-2026-15 Comment From: RANDALL MOON Affiliation: Jun. 21, 2026 This change helps bad actors raid retirement accounts and be long gone when found out. NO!!!

Sent from my iPhone

RANDALL OTTO — Jun 21, 2026
Subject: Comment on S7-2026-15 From: RANDALL OTTO Affiliation: Jun. 21, 2026 I am a retired senior living off of my retirement account. I and my broker need MORE financial updates from companies I am invested in, not less!! This just seems to be another blow in the war on the middle class in this country to the benefit of corporations and the ultra-rich, and we’ve suffered far too long.

Sent from my iPhone

Randall Smith — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Randall Smith Affiliation: Jun. 21, 2026 Changing company reporting from quarterly to semi annually or even worse annually is an affront to all investors. It makes it harder to discern the financial health of a company especially for the individual investor. There is no sound reason to change from the current quarterly reporting requirement. I urge you not to make this change

Yours truly,

Randall Smith
Rockwall Texas

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Randall Tenor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Randall Tenor Affiliation: Jun. 21, 2026 People should know facts. Companies already have too much power. We should know what they are doing that affects not in the office suites. Mr. Musk and his acolytes already have tax breaks and they try manipulate the system and mold the world to to fit their whims . Randall Tenor,retired, and someone who will go to my grave knowing I did not spend my life destroying the lives of others economically.

Rande M — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rande M Affiliation: Jun. 21, 2026 Quarterly reporting has worked for fair and positive results. Why go back to a system that enabled corruption? Corruption will be the long remembered legacy of the Trump government. Do not contribute to that with another bad decision. Stick to what actually works! Continue quarterly reporting.

Rande Mandelblatt
Elkins Park, PA

Randi Greenberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: Randi Greenberg Affiliation: Jun. 21, 2026 Quarterly reporting has to continue! Companies should not be permitted to keep investors in the dark! It's our money!

Sent from my iPhone

RANDOLPH GERAGHTY — Jun 21, 2026
Subject: Comment on S7-2026-15 From: RANDOLPH GERAGHTY Affiliation: Jun. 21, 2026 By reducing reporting you are hiding facts that the average investor has no access to. The lack or reduction of transparency has never and will never benefit our economy.

Sent from my iPhone

Randy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Randy Affiliation: Jun. 21, 2026 Companies shouldn't be doing shady business behind closed doors. Especially when they use poor business as an excuse to cut our wages and benefits but not their own salaries. My name is Randy and I work for a Fortune 500 company that claims they can't afford bug spray for our outdoor job sites while the CEO and executives take home millions. They don't need the ability to lie to us and take away benefits while we can't see how the business is doing.

Randy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Randy Affiliation: Jun. 21, 2026 Quarterly reporting is essential for investors to determine the momentum of equities that are owned. Please keep the reporting periods see they are. Many of us that are retired on Social Security with no pension rely on dividends from on our holdings to survive.
Randy Cronover
Retired on SS
Genesee County
Michigan

Randy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Randy Affiliation: Jun. 21, 2026 Do not change the quarterly reporting rules for it would give too much time for shenanigans to go on prior to reporting. John Carriere, retired

Sent from my iPhone

Randy Ingham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Randy Ingham Affiliation: Jun. 21, 2026 Keep it as is

Sent from my iPhone

Randy Prine — Jun 21, 2026
Subject: S7-2026-15 Comments From: Randy Prine Affiliation: Jun. 21, 2026 We barely survived the 2008 crash. Quarterly reviews need to continue.

Dr Arthur Prine and Randy Prine
San Antonio Tx

Randy Rowe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Randy Rowe Affiliation: Jun. 21, 2026 How would I know if a

company is good to invest in when I can only see how they are doing twice a year?

Sent from my iPhone

Randy Weisbin — Jun 21, 2026
Subject: Keep quarterly reporting From: Randy Weisbin Affiliation: Jun. 21, 2026 Quarterly reporting must continue for corporations to remain transparent to the public. - Randy Weisbin

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Raven Hendricks — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Raven Hendricks Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I place great value on a free and equitable market. It is the essence of this country. A lack of transparency will not only send the market into disarray for its lack of integrity, but could discourage the very capitalistic risk that it runs on. This will eventually harm the remaining few that would actually have some insight on the market, if not immediately, then in the years to come.

Raw and Radical — Jun 21, 2026
Subject: S7-2026-15 Comment From: Raw and Radical Affiliation: Jun. 21, 2026 Fraud is fraud. Remove the criminals making this **** up and wasting our time

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Ray Baugh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ray Baugh Affiliation: Jun. 21, 2026 We deserve to be informed about the investments we've made. We need more transparency into the companies that drive the market not closed doors and back room deals. This move is wrong and will only turn the public against them when they have no trust in the system. This will put the whole thing on a fast track to insolvency. Good luck with that. Ray Baugh Jr. Retired

Raymond Baugh Jr

Ray Blank — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ray Blank Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
WAKE THE **** UP!!!!!

Ray Couture — Jun 21, 2026
Subject: S7-2026-15 From: Ray Couture Affiliation: Jun. 21, 2026 We cannot have laws that can be broken and the purpretator allowed to do it all over again. Quarterly reporting holds to timelines that

are useful and timely.

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ray horton — Jun 21, 2026
Subject: S7-2026-15 Comments From: ray horton Affiliation: Jun. 21, 2026 Quarterly to keep unexpected free guby hands off other people’s money . If it’s not broken let it be.

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Ray Minando — Jun 21, 2026
Subject: S7-2026-15 From: Ray Minando Affiliation: Jun. 21, 2026 Keep quarterly’s

Sent from my iPhone

Ray Owens — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ray Owens Affiliation: Jun. 21, 2026 I believe it is important to know what my investments are doing. Please kept quarterly reporting.

Ray Strack — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ray Strack Affiliation: Jun. 21, 2026 I believe that better regular reporting benefits government, the public and the markets. Please retain the Quarterly Report Requirements.

Sent from my iPhone

Raymond Brittain — Jun 21, 2026
Subject: S7-2026-15 From: Raymond Brittain Affiliation: Jun. 21, 2026 Keep the quarterly reporting and certifying requiring going! Remember us USA stockholders. We rely on truth in unavoidable disclosure. Protect our investment security. Don't water it down!

Get Outlook for Android

Raymond Wenk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Raymond Wenk Affiliation: Jun. 21, 2026 Removing quarterly reporting will harm what is left of the middle class. With the advent of AI, these reports should be easier than ever. We should expand reporting to monthly reports in order to calm insider trading.

Raymond Wenk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Raymond Wenk Affiliation: Jun. 21, 2026 Hello, my name is Raymond Wenk. My job title is Scientist I with Abbvie.

Removing quarterly reporting will harm what is left of the middle class. With the advent of AI, these reports should be easier than ever. We should expand reporting to monthly reports in order to calm insider trading.

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rbsuesam — Jun 21, 2026
Subject: S7-2026-15 From: rbsuesam Affiliation: Jun. 21, 2026 Pls don't change current reporting of our funds

Sent from my Galaxy

Rebecca Adamietz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rebecca Adamietz Affiliation: Jun. 21, 2026 Please keep corporate America accountable. Do not eliminate quarterly reporting.

Rebecca Avery — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rebecca Avery Affiliation: Jun. 21, 2026 It is time to stop the corruption! Do not change the reporting requirements!!!

Rebecca Bermingham — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Bermingham Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need to be able to make informative decisions about the company's we invest in and need to know the financial health of the company.

Rebecca Blackwelder — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Blackwelder Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Why do you want to do something bad to what is good. Why be a part of wrong when you can stay right. Why do you want to be just like Donald Trump and his family, to be part of history that is evil.

Rebecca Bogart — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Bogart Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency is key! Who does this benefit? Equal information for everyone is imperative!

Rebecca Cervantes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Cervantes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not do this, the market has been set for decades on quarterly earnings, to recind this would be a disaster and likely lead to a melt down! Investors NOT corporate entities are more important!

Rebecca Covey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Covey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I rely on vital information of these quarterly disclosures to make sound decisions for my investments. Please do not allow SEC to make Proposed Rule S7-2026-15 to pass.
Thank you,
Rebecca Covey

Rebecca Dauphinee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rebecca Dauphinee Affiliation: Jun. 21, 2026 Rebecca Fitzgerald Dauphin
ee.This perpetuates a double standard llowing profiteering bycorporations and screwing ordinary people. As a retiree who relies on my investments I see this as a way companies will profit at my expense

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Rebecca Hawkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Hawkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do the constitutional right!::

Rebecca Horn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Horn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting is vital. Companies must be reportable to their owners, stockholders, quarterly. Removing this requirement would leave them in the dark for too long.

Rebecca Leon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rebecca Leon Affiliation: Jun. 21, 2026 Quarterly reporting is necessary to protect the American people and our economy
Rebecca Leon

Rebecca Moseley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rebecca Moseley Affiliation: Jun. 21, 2026 My ability to save and invest what I’ve earned and worked hard for over my lifetime is the key to being able to live after retirement. All my hard work needs to be rewarded. I need to be able to see how my money is working for me, and folks cannot do that unless we can review our moneys progress quarterly.

Sent from my iPhone

Rebecca OBrien — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca OBrien Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: This rule would blind me to the financial standings and health of companies I have in my portfolio. How can I possibly make an informed decision with no data?! What are you thinking? Who's idea is this? Aren't YOU supposed to be governing big corporations and protecting ME? Seems like you're doing the opposite.

Rebecca Parks — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rebecca Parks Affiliation: Jun. 21, 2026 I believe that all companies should be required to report their financial performance every quarter. Allowing companies to delay public reporting for extended periods can lead to the concealment of wrongdoing and insider trading. This practice creates distrust between companies and the public. Longer durations allow dishonest individuals more time to conceal their wrongdoings. I suggest that individuals or committees be thoroughly examined for any personal gains from allowing companies to report only every six months.

Rebecca Remley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Remley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: please do not eliminate quarterly reporting requirements for publicly traded companies. Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Rebecca Seaton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Seaton Affiliation: Jun. 21, 2026 To the

Securities and Exchange Commission: Please Don't change to Quarterly reporting. We need more information not less. Thank you.

Rebecca Stanley — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Stanley Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am strongly opposed to potential reporting changes under proposed rule Rule S7-2026-15 which would end quarterly reporting for publicly traded companies I'm a relatively recent retiree and my finances need to be stable for my final years! This change will make it harder to track companies and review their true financial status, and it will lower worldwide trust in American corporations at a time when our image is facing headwinds from rising economic powers overseas
This proposed regulatory change will be a nail in the coffin of any remaining trust in our financial environment. Stop the steal!

Rebecca Tungseth — Jun 21, 2026
Subject: S7-2026-15 From: Rebecca Tungseth Affiliation: Jun. 21, 2026 Rebecca Tungseth, former small business owner, Minneapolis MN.
With fraud seeming to be in the forefront this year, and prioritized by the Trump administration, why would the SEC loosen this policy? It seems suspicious that large businesses are being favored in this way. Are you forgetting the history of Enron? Corporations have proven they are not trustworthy on their own; they require regulation. A small business never gets this kind of preferential treatment. If you think Enron has learned its lesson you are wrong. This regulation must remain. Executives, just as smaller businesses do, should have a handle on their company's finances and this gives the public reassurance. Do not relax this quarterly reporting requirement. Please require them to maintain accountability. As a small business owner the buck always stopped with me. Do not let corporate executives hid behind the guise of not knowing when they should always be aware of their company's business and finances.

Redsea Diver — Jun 21, 2026
Subject: S7-2026-15 Comment From: Redsea Diver Affiliation: Jun. 21, 2026 Keep the quarterlies. The benefits to customers far outweigh the cost of compliance.

Reema Naeem — Jun 21, 2026
Subject: S7-2026-15 Comment From: Reema Naeem Affiliation: Jun. 21, 2026 Reema, pharmacist, reporting should be kept as quarterly so the public is aware of what’s going on and have more information available.

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reeves eisen — Jun 21, 2026
Subject: S7-2026-15 Comments From: reeves eisen Affiliation: Jun. 21, 2026 Keep.it quarterly! Reeves Eisen

If you are working on something exciting that you really care about, you don’t have to be pushed. The vision pulls you.

Steve Jobs

Refai Art — Jun 21, 2026
Subject: S7-2026-15 Comments From: Refai Art Affiliation: Jun. 21, 2026 Keep them accountable! Why is this an option. Ots enpugh already with the crapping on Americans

Lady Colleen Heller
Artist at Refai Art ~ Expressionism, Impressionism
Event Creator/Organizer for the Easton Arts Alliance
@EastonArtsAlliance on Instagram
Hand Made Craft Shows, co-Founder, Event Coordinator
@EastonArtsAlliance on Instagram
In the USA - 01-631-455-2195

http://www.RefaiArt.com
http://www.HandMadeCraftShows.com
Handmadecraftshows@gmail.com for ALL arts questions from Easton Arts Alliance or HandMade Craft Shows

S.E.E.D, Healing Center Founder/Director

http://www.LadyColleenHeller.com
SeedHealingCenter@gmail.com/

"Be inspired, take risks, create boldly"

Regan Oaks — Jun 21, 2026

Subject: S7-2026-15 Comments From: Regan Oaks Affiliation: Jun. 21, 2026 Stand up for the people even if it hurts your bottom line.

Reggie Goodwin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Reggie Goodwin Affiliation: Jun. 21, 2026 Keep your reports quarterly: We either have a democratic republic, or we have a dictatorship run by tech oligarchs, maintained by violence and “jackbooted thugs.” Quarterly reporting diversifies who can and will participate in the market, and allows lower and middle classes to increase their wealth without communism or anarchy. And history repeats itself: at no time did oligarchy sustain a lasting run maintaining commerce and government. Both crumble, and suddenly everyone is equally poor, except the poor are used to it and the current rich who obviously are not.

Sent from my iPhone

Regina Bates Vocational Rehabilitation Counselor — Jun 21, 2026
Subject: File No. S7-2026-15 From: Regina Bates Quarterly reporting allows you to be more in touch with your finances. It also gives public and employees a better insight into how the business is running or not running. It also allows more chances to fix spiraling cost. Quarterly reporting does not prevent fraud from happening, but it does shorten the window for it to occur and time for someone on the outside to see it and do something/sound the alert about it. Semi annual or annual reporting only appears to be more of a cover-up of a company‘s finances, especially when there’s no transparency for the public or investors

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regina bennett — Jun 21, 2026
Subject: S7-2026-15 Comments From: regina bennett Affiliation: Jun. 21, 2026 Quarterly ,

Thanks

Regina Dancy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Regina Dancy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Relying upon quarterly reporting is essential for those of us who are regular working people with a retirement account. This time frame allows us the opportunity to review the performance of our strategy platform, and make important adjustments, if needed. The proposal to do away with quarterly reporting will be catastrophic. This decision is not in the best interests of the people, but more so the best interests of the companies and the market in general. Do not approve this change

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Reid Worth — Jun 21, 2026
Subject: S7-2026-15 Comments From: Reid Worth Affiliation: Jun. 21, 2026 Enron didn’t die …it migrated ……make corporations report with quarterly regularity and a signature ..

Sent from my iPad

Renai Hall — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Renai Hall Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: My view on Rule S7-2026-15
Quarterly reports are necessary to assess market trends and make decisions about when to buy, sell, or hold. Changing the reporting to semi-annual reduces the number of data points by 50%. This increases the risk for fraud and insider trading and makes the markets less transparent. This will have a profound impact on long-term savers. In fairness to the average investor, corporations need to be held accountable every quarter.

Renata Manowitz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Renata Manowitz Affiliation: Jun. 21, 2026 To whom it may concern,

As someone who has worked as the head of Investor Relations for several corporations, I know how crucial the release of quarterly results is to 85% of investors. You can't keep shareholders in the dark!!!

Best regards,
Renata

Rene Barbour — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rene Barbour Affiliation: Jun. 21, 2026 Rene Barbour, retiree, Nevada. The SEC SHOULD NOT approve semiannual reporting. NEVER. As a matter of fact, I would I like to see MONTHLY reporting. If not monthly, keep reporting quarterly to maintain visibility.

Rene' Barbour
702-241-4752 - Cell M-S 5:00 AM - 7:00 PM PST

Renee Bryant — Jun 21, 2026
Subject: S7-2026-15 Comments From: Renee Bryant Affiliation: Jun. 21, 2026 Keep Corporate Financial Reporting on a Quarterly Basis; if anything, Increase Financial Reporting Schedule Requirements.
R Bryant, retiree

Renee Hursh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Renee Hursh Affiliation: Jun. 21, 2026 Renee Hursh. Personal Investor. Why was the reason we started quarterly reporting mandate vs 6 months. Why the push to go to 6 months? Like a child who doesn't want to do the work and be tested.
3 months is already a long time to wait to know what is going on and to make decisions. Keep the mandate at quarterly.

Yahoo Mail: Search, Organize, Conquer

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renee lachapelle — Jun 21, 2026
Subject: S7-2026-15 Comments From: renee lachapelle Affiliation: Jun. 21, 2026 Quarterly reporting keeps the stores open and gives them the opportunity to use quarterly reports to strengthen poor performance and keep the company in business. Giving business a dark window might allow them to shutter their doors without declaring bankruptcy. Or allow banks/lenders to pull their loan, effectively bankrupting the company without notifying stockholders who lose their investments. Let's keep the reporting at Quarterly, let everyone know who's earning their keep and who's gonna throw all off the income bus! Bankruptcy ensues. Gee, where have we seen this done before???

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renee majeune — Jun 21, 2026
Subject: S7-2026-15 From: renee majeune Affiliation: Jun. 21, 2026 I, Ms. Renee Majeune~Riley am counting on the Sarbanes Oxley law to continue as law w/my small stature as an individual USA citizen, 70years old, a retired Art teacher who remembers the fallout downturn in economy & of trust in corporations like Enron . Later it was firms like AIG [American International Group] whose collapse could have threatened a failure of the global banking system. I'm a news junkie and listen to PBS Newshour & network news. Now these years of Prs. Trumps' ignoring of democratic norms have left me w/that same helpless feeling of nervous dread that I can't do anything about behind the scenes regulations that just might keep our economy from failing and lame excuses of investor executives pretending not to know crucial details. Please join me and my entreaty to keep the requirement of quarterly signature reporting for the S.E.C. to be the agency to keep their eyes on honest business dealings. Four times a year is not asking for too much, too often ! Desperately sincere , Renee Majeune of Colorado

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Renee Sloan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Renee Sloan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please leave quarterly reporting in place as it provides proven track record of better transparency and information to keep investors up on the current. health of their investement companies.

Renee Underwood — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Renee Underwood Affiliation: Jun. 21, 2026 As a seasoned financial advisor, I am appalled that the SEC would consider going back to reporting only twice annually. This is not in the best interest of investors.

Renee Underwood, South Carolina

Sent from my iPhone

Renetta Dudzinski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Renetta Dudzinski Affiliation: Jun. 21, 2026 Sick of the corruption.

Sent from my iPad

Renita Schultz — Jun 21, 2026
Subject: S7-2026-15 From: Renita Schultz Affiliation: Jun. 21, 2026 We like the quarterly reports, Don't change it at all!!!

Reno Gleaning Project — Jun 21, 2026
Subject: S7-2026-15 Comment From: Reno Gleaning Project Affiliation: Jun. 21, 2026 Please don’t reduce oversight to twice a year. Publicly traded companies need guard rails. Make it monthly would be better.

Thank you.
Pamela Zamora Mayne

Sent from my iPhone

Renwick Case — Jun 21, 2026
Subject: S7-2026-15 Comments From: Renwick Case Affiliation: Jun. 21, 2026 I'm totally opposed to this!
Renwick Case
Owner

R. F. Case Woodworking
South Norwalk, CT

Rex Butler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rex Butler Affiliation: Jun. 21, 2026 We rely on these quarterly reports to make decisions about our retirement savings, so please keep the quarterly reporting system!
These longer gaps create an unfair advantage for corporate insiders. Making the quarterly reports "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Please help us protect our retirements!
Rex and Margie Butler

Sent from my iPhone

Rhea Limaye — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rhea Limaye Affiliation: Jun. 21, 2026 In light of the significant financial frauds that have occurred over the past years (Enron, for example) and the ones that are on the horizon (STRC) your proposed twice a year reporting plan is detrimental to faith in the markets. Keep in quarterly!

Rhenda Meiser — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rhenda Meiser Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not eliminate quarterly reports for investment funds. We place our future into the hands of these groups and we deserve to know how our investments are doing so we can take care of ourselves and remain financially independent.

Rhiannon Bennett — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rhiannon Bennett Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I believe that allowing companies to keep their books private for longer periods of time will be detrimental to the private investor and the market. Please don't do this.

Rhoda Berrios — Jun 21, 2026
Subject: S7-2026-15 From: Rhoda Berrios Affiliation: Jun. 21, 2026 big business is draining American's dry! Make them more accountable, not less!

Rhona — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rhona Affiliation: Jun. 21, 2026 Rhona Ceppos, administrative assistant. Quarterly reporting keeps people accountable and transparent. As someone who is about to retire I need to know what’s going on with my investments.

Rhonda Hardison — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rhonda Hardison Affiliation: Jun. 21, 2026 This is a fast paced world economy. Changes must be reported quarterly to be relevant to the pace of today’s economy.

Sent from my iPhone

Rhonda Harnish — Jun 21, 2026

Subject: S7-2026-15 Comment From: Rhonda Harnish Affiliation: Jun. 21, 2026 Keep reporting to quarterly. My entire retirement is tied to accurate reporting and I deserve to remain informed. Reporting helps to thwart corruption.

Rhonda Harnish
3933 Claret Cup
San Antonio, TX 78253

Sent from my iPad

Rhonda Jordan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rhonda Jordan Affiliation: Jun. 21, 2026 This is a bad idea, and only benefits big businesses. Haven't y'all benefited enough. Regular working people are tired of these loop holes created to make it hard for us. For once do what's best for everyone, and not just yourself. This is another way to be corrupt legally.

Sent from my iPhone

Rhonda Maylett — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Maylett Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Seeing Public Companies Quarterly Earnings is a huge part of my Investment thesis! As an individual investor it is crucial that the SEC makes everything available to us. Why should Professional Investors know everything and Individual investors are handicapped? The interenet has opened doors for everyone.

Rhonda Nivens Kraft — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rhonda Nivens Kraft Affiliation: Jun. 21, 2026 No way!!! We deserve to know what is happening!! HOW DARE YOU consider this proposal.

R. Kraft
Rockwall Texas
Sent from my iPhone

Rhonda Whitfield — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rhonda Whitfield Affiliation: Jun. 21, 2026 Everything seems to be hidden, the public has a right to have access to the things that matter to our society. And why change something that is working for the people.
I'm not an expert but I read the post, and I agree.

Rhonda Zahner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rhonda Zahner Affiliation: Jun. 21, 2026 quarterly reporting

myst remain
Stop the fraud now!!

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rhythm OF1and You — Jun 21, 2026
Subject: Comment on S7-2026-15 From: rhythm OF1and You Affiliation: Jun. 21, 2026 Natasha Washington Registered Nurse
Phoenix Arizona. I don't agree with a reduction in reporting because that gives me less information. I want the important information I need to analyze how things are going and steer my decision-making. That's Ike making a decision that has no logical basis and no way to predict or project how I will be affected. Leaving me even more vulnerable to risks associated with insider trading.

Thank you

Rich Hazeltine — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rich Hazeltine Affiliation: Jun. 21, 2026 I object to changing the quarterly reports. Richard E Hazeltine. My wife and I are retired and on fixed income.

Richard and Pamela Griggs Robinson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Richard and Pamela Griggs Robinson Affiliation: Jun. 21, 2026 when did transparency become a negative?
Let's keep corporations as open as possible.

Richard Ayala — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Ayala Affiliation: Jun. 21, 2026 It isn’t broken so don’t change it! Keep the quarterly reporting!

Sent from my iPhone XR

Richard Bradley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Bradley Affiliation: Jun. 21, 2026 We are investors to help you grow OUR Company. We have rights to the dividends. Playing Favorites is Fraud towards the investors.

Richard Clark — Jun 21, 2026
Subject: S7-2026-15 Comments From: Richard Clark Affiliation: Jun. 21, 2026 I demand accountability. Keep the quarterly reporting!

Rick Clark

Richard Conville — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Conville Affiliation: Jun. 21, 2026 Companies do not need relief! Ordinary people need relief. This proposal is a solution looking for a problem. No.

Richard Cotterman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Cotterman Affiliation: Jun. 21, 2026 Keep it Quarterly!

Sent from my iPhone

Richard Davis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Richard Davis Affiliation: Jun. 21, 2026 Anyone who supports or is involved in doing this this, alongside these other atrocities being done to our national economy, should kill themselves on live TV.

Richard E Willis Sr — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard E Willis Sr Affiliation: Jun. 21, 2026 Stop helping the hiding of the numbers. Keep the public informed

Sent from my iPad

Richard Gardner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Gardner Affiliation: Jun. 21, 2026 Please continue to require quarterly reports, they are a valuable tool in everyone's investment strategy. To require only 2 reports per year is a terrible to disservice to all investors.

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richard haberacker — Jun 21, 2026
Subject: S7-2026-15 Comment From: richard haberacker Affiliation: Jun. 21, 2026 Richard Haberacker. Manager. Don't mess with what is working. I studied Enron in grad school. Too much risk to go back. I want to retire someday and controls around financial statements help with risk. Thank you

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richard halford — Jun 21, 2026
Subject: S7-2026-15 Comments From: richard halford Affiliation: Jun. 21, 2026 Do not reduce the required reporting.

Richard Hamel — Jun 21, 2026
Subject: S7-2026-15 From: Richard Hamel Affiliation: Jun. 21, 2026 Keep ceo's quarterly financial reporting ! Keeps the crooks out from fixing the books.

Yahoo Mail: Search, Organize, Conquer

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richard hooker — Jun 21, 2026
Subject: S7-2026-15 Comments From: richard hooker Affiliation: Jun. 21, 2026 Keep quarterly reports

Sent from my iPhone

Richard Jachens — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Jachens Affiliation: Jun. 21, 2026 Hell no! Perfect example of sowing the ground for corruption

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Richard Lemmons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Richard Lemmons Affiliation: Jun. 21, 2026 There will come a day when “We The People” will rise up and speak up. Do not do this. If anything let’s make the CEO’s and the CFO’s MORE accountable. Let’s give them the incentive to make legal choices.

Sent from my iPhone

Richard Lerner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Richard Lerner Affiliation: Jun. 21, 2026 Doing anything that slows information to the public and investors is a bad and dangerous idea!

Please excuse brevity. Sent from my iPhone.

RSL Digital Consultants,
Richard Lerner <LernerR@RSLdigital.com>
X-Rite Color Expert <RLerner@Xrite.com>
44 Beeholm Road, Redding, CT 06896
All shipping & correspondence to CT address
Tel: 203.938.3705
Technology Partnerships, Digital Imaging, Color Management-Workflow_Design_Implementation,

RIP Training & Installation, Photography Studios, GA Systems
Certified Member of:Apple Consultants Network

Richard Levine — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Levine Affiliation: Jun. 21, 2026 1) no one trusts the SEC. No doubts they knew what these politicians and big brokerage were getting kick-backs and computer manipulations.
2) so now you want to be saviors with a stupid doesn't make sense 6 month closed books rule that no doubt has loopholes. Well no it can't and won't be enforced for lack of FTE's.
3) ENFORCE THE GOD DAM LAWS WE HAVE NOW AND WATCH HOW FOLKS START DOING THE RIGHT THINGS. GROW A PAIR AND DO YOUR JOB WITH ALLEGIANCE TO THE PEOPLE AS OUR RETIREMENT DEPENDS ON IT

Sent from my iPad

RICHARD LINDA KUNSTMANN — Jun 21, 2026
Subject: S7-2026-15 Comment From: RICHARD LINDA KUNSTMANN Affiliation: Jun. 21, 2026 Just STOP!! Why would you even propose this. It sounds like another communist move.
Linda Kunstmann
Retired and trying to live off my savings and you want to devalue that.

Sent from my iPhone

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richard marsiglia — Jun 21, 2026
Subject: S7-2026-15 From: richard marsiglia Affiliation: Jun. 21, 2026 Keep the law in place.

Richard Meier — Jun 21, 2026
Subject: S7-2026-15 From: Richard Meier Affiliation: Jun. 21, 2026 There's a reason quarterly reporting is required. The less often reporting is required, the higher the incidence of financial fraud.
Richard Meier
Investor in Public Securities
Palmetto, FL

Richard Miller — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Richard Miller Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an individual investor, I depend on information to decide what is a good or bad investment.
This proposal would reduce my information.
Id rather you not.

Richard Myers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Richard Myers Affiliation: Jun. 21, 2026 Quarterly reports are a must. We must not let any more corporations fall through the cracks.

Richard Nomer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Richard Nomer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not do this. More transparency, not less can benefit all investors, levels the playing field and enforces the integrity of our markets

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Richard Shankman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Richard Shankman Affiliation: Jun. 21, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Richard Thompson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Richard Thompson Affiliation: Jun. 21, 2026 Richard Thompson, retired, Houston, Texas.
I don’t want my savings to be destroyed by this proposal. The SEC needs to leave everything as it is now.

Richard Vermeulen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Richard Vermeulen Affiliation: Jun. 21, 2026 The current 3 month is working well in protecting the public's interest with records to publicly held companies. There no proof that the current requirement has created a problem for companies. Bottom line is current system is working and is working to ensure transparency for public therefore the SEC should change the quarterly reporting requirement to 6 months because it would be attempting to fix something that isn't broken!

Richard Vermeulen

Richard Vermeulen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Richard Vermeulen Affiliation: Jun. 21, 2026 The current 3 month is working well in protecting the public's interest with records to publicly held companies. There no proof that the current requirement has created a problem for companies. Bottom line is current system is working and is working to ensure transparency for public therefore the SEC should change the quarterly reporting requirement to 6 months because it would be attempting to fix something that isn't broken!

Richard Vermeulen

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richmullins1665 — Jun 21, 2026
Subject: S7-2026-15 Comments From: richmullins1665 Affiliation: Jun. 21, 2026 Bull ****, We the people are awake...FAFO...Thank you for your attention to this matter.

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rick — Jun 21, 2026
Subject: S7-2026-15 Comment From: rick Affiliation: Jun. 21, 2026 the go dark for 6 months: sounds crooked and corrupt as HELL. typical republican screw the poor and the middle class trick

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Rick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rick Affiliation: Jun. 21, 2026 Keep reporting at quarterly intervals!

Rick Albaugh — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rick Albaugh Affiliation: Jun. 21, 2026 This is a PERFECT STORM!!!! You can CHEAT UNDERCOVER!!!!!!!!!!!!
SO WRONG ON EVERY LEVEL!!!!!!!!!!!!!!!!!!!!!!

RICK DURHAM — Jun 21, 2026
Subject: Comment on S7-2026-15 From: RICK DURHAM Affiliation: Jun. 21, 2026 No. The financial industry has priced they need to be more closely watched, NOT LESS.

Sent from my iPhone

Rick Fouts — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rick Fouts Affiliation: Jun. 21, 2026 This is just another slap in the face to the little guy. Stop this please!!!!

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rick knight — Jun 21, 2026
Subject: S7-2026-15 Comments From: rick knight Affiliation: Jun. 21, 2026 Leave things as they are

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Rick Moren — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rick Moren Affiliation: Jun. 21, 2026 The rule was made for a reason. Rampant fraud. It does not appear that fraud has diminished. Keep the rule as is and enforce it with diligence.

Rick Myers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rick Myers Affiliation: Jun. 21, 2026 I want to keep receiving quarterly reports regarding my investments. I want the ability to administer my portfolio as I want to based on quarterly reports. I don't want it changed to semi-annually reports.

Respectfully,

Milton Richard Myers Jr.
11566 Possum Hollow Road
Worton. Md 21678

Rick Poyner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rick Poyner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
To the Securities and Exchange Commission: This is important for all of our unions to be able to know how better to investe and to know if something is working or not working. Why would their be less transparency unless you're trying to hide something. There isn't a good enough reason to stop the quarterly reporting. Especially with the amount of companies, losing their status to sell on the market. at least 4 to 5 companies I was invested in went under in the last year. Bless information doesn't help make better educated decisions. It's as basic as that.

Rick Pressler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rick Pressler Affiliation: Jun. 21, 2026 please keep quarterly

RICK PRESSLER, BSIT, MSITM, CISM
kctechnopro@gmail.com

Rick Schmidt — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rick Schmidt Affiliation: Jun. 21, 2026 Keep it as it’s been please. It has functioned well for so long, there is no benefit to changing back to semi-annual reporting except for entities needing cover. Thank you.
Richard A. Schmidt, Esq. 28451

Rick Taylor — Jun 21, 2026

Subject: S7-2026-15 Comments From: Rick Taylor Affiliation: Jun. 21, 2026 This has no benefit for the individual; only the insiders will know what is going down…this takes fairness out of the equation!

Ricks TWC — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ricks TWC Affiliation: Jun. 21, 2026 CEO's and major stockholder like Musk, Bezos and Zuckerberg are the only people that would benefit from this chicanery. No, no a thousand times no. If anything, make them report monthly!

Sent from my iPhone

Ricky Henley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ricky Henley Affiliation: Jun. 21, 2026 Keep the reporting monthly, there is enough fraud as it is.
Ricky Henley
Retired Business Owner

Sent from my iPhone

Rita Blanton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rita Blanton Affiliation: Jun. 21, 2026 No their is enough insider trading going on now then the average person cannot keep up on their stocks quarterly😡

Sent from my iPhone

Rita Butler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rita Butler Affiliation: Jun. 21, 2026 There is enough corruption without enabling more.

Sent from my iPhone

Rita Carey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rita Carey Affiliation: Jun. 21, 2026 Why should companies be less transparent to their investors and those of us who have pensions? This is hard earned money for many of us and we need to know what corporations are up to.
RIta Carey RUbin MS RD CDCES

Rita Dunham — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rita Dunham Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I am against the change that you're proposing because it would

adversely affect an enormous percentage of the population who invest in the stock market - the retail investors. Although I'm not currently one of them, it would still affect me eventually because the economy would suffer, and then my finances would start to dissipate.

Rita Gefell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rita Gefell Affiliation: Jun. 21, 2026 Keep reporting investor information quarterly, investors deserve to know on a timely basis.
Rita Gefell, retired and living on earnings from investments.

Rita Larson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rita Larson Affiliation: Jun. 21, 2026 Doing away with quarterly reporting is nonsense. Complete bullsh*t. It's OUR money, and we deserve to be regularly informed how it it's performing. STOP pandering to big corporations.

Rita Ledoux — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rita Ledoux Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do the right and fair to all thing.

Rita Meuer — Jun 21, 2026
Subject: S7-2026-15 From: Rita Meuer Affiliation: Jun. 21, 2026 You know everyone is trying to cheat. It's all about money. It needs to be done monthly, really.

Rita Meuer — Jun 21, 2026
Subject: S7-2026-15 From: Rita Meuer Affiliation: Jun. 21, 2026 You know everyone is trying to cheat. It's all about money. It needs to be done monthly, really.

Rita Meuer

RLR — Jun 21, 2026
Subject: S7-2026-15 Comments From: RLR Affiliation: Jun. 21, 2026 Public companies should be more transparent, not less! Maintain quarterly reporting.
Rachel Rivin
Egremont, MA

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rlwalker — Jun 21, 2026
Subject: S7-2026-15 Comments From: rlwalker Affiliation: Jun. 21, 2026 I absolutely oppose the

changing of company filings from quarterly to semi-annual. As a victim of the "Bernie Ebbers" Worldcom debacle. I want regular filings that give investors as much warning as possible of changes that affect their invesments!

Sincerely,

Roy L Walker

Sent from my Galaxy

Rob — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rob Affiliation: Jun. 21, 2026 Quarterly reporting has given investors the strongest market in world history. There's no good reason to change it.

Rob Chandler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rob Chandler Affiliation: Jun. 21, 2026 Small investors need more scrutiny so they won't be scammed by non-responsive corporate boards. They need to see more financial reports from these corporations, not fewer.

Rob Chandler
Writer & Small investor
Economics Major in College

Rob Leder — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rob Leder Affiliation: Jun. 21, 2026 There is no argument whatsoever to be made for less corporate transparency, from an investor standpoint. Nearly everything in financial markets has improved dramatically since 1970. Should we also return to 5-day clearing, massive commissions, pricing in pieces of 8, open outcry, mailed annual reports and financial statements, paper stock certificates, and only being able to easily lookup a daily snapshot of a stock price with the Wall Street Journal?

Technology has placed instant information at my fingertips, democratizing market access and research that even 30 years ago I would have had to be a professional trader tied to a desk with a Bloomberg terminal, an expensive Nasdaq quote subscription, etc. to have.

Most relevantly, technology has made the process of running a corporation’s books and pulling snapshots of inventories, receivables, and any other financial metrics that go into evaluating and running a business fluid and continuous, rather than tedious manual labor. You think CFOs can’t get a transparent daily snapshot of their balance sheet, income statement, and cash flow without getting

an army of junior accountants with paper ledgers to perform some massive quarterly closing process? In the age of agentic AI, I'm supposed to believe that corporations need regulatory relief from reporting because it's just so much more burdensome and complex than it was circa 1985? Ridiculous.

Rob Leder
retired software developer
Stamford, CT

Get Outlook for iOS

Rob Lorenson — Jun 21, 2026
Subject: S7-2026-15 From: Rob Lorenson Affiliation: Jun. 21, 2026 I want to see companies books quarterly! I invest my retirement money and changing these requirements can be catastrophic for me. NO CHANGES!

Rob Lorenson

Sent from my iPhone

Rob Sanders — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rob Sanders Affiliation: Jun. 21, 2026 Quarterly reporting is essential for preserving the reasonable level of company disclosure and accountability to investors that exists currently. Who needs more mischief?

Rob Tucker — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rob Tucker Affiliation: Jun. 21, 2026 Robert Tucker Retired and I want you to keep the reporting quarterly. Thanks

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Rob Zehendner — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rob Zehendner Affiliation: Jun. 21, 2026 don't let them steal from us by hiding the books

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Robb Del Casale — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robb Del Casale Affiliation: Jun. 21, 2026 Absolutely DO NOT reduce the quarterly reporting by Corporations and Companies to only twice a year.

Every Investor deserves to know there is quarterly TRANSPARENCY about the companies in which they have invested their hard-earned monies.

Robb Del Casale

Robbin Willis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robbin Willis Affiliation: Jun. 21, 2026 Hi, my name is Robbin Willis, and I am a chemist. I find the proposal to change the SEC requirements on reporting very disturbing. In this day and age of completely unfettered corruption at every level of society, the last thing that needs to happen is for even more corruption and unfair practice to happen under cover of reduced disclosure requirements. This will lead to even less confidence in the markets and exacerbate the destruction of American society. Keep the quarterly reporting requirements in place, unmodified.

Thank you,
RJW

Robby Schaner — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robby Schaner Affiliation: Jun. 21, 2026 Please stay quarterly!! I have very little now as it is.

Robert Annas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Annas Affiliation: Jun. 21, 2026 Keep the quarterly requirements

Mike Annas

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robert booker — Jun 21, 2026
Subject: S7-2026-15 Comments From: robert booker Affiliation: Jun. 21, 2026 As an inverstor I need to know whats going on with the companies I invest in. Lets keep it the same as it is. R. Booker, retired gov't worker

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Robert Bradley — Jun 21, 2026
Subject: S7-2026-15 From: Robert Bradley Affiliation: Jun. 21, 2026 If a CEO is doing his job, he knows what the audit says. An on the ball CEO, who is on top of his game, wants to know whats going on at least week. Some insist on flash reports daily.

They're all nervous about releasing info, especially when they have to personally sign off. Tough **** I say. Cant stand the heat, stay outa the kitchen.

Anyone who remembers the Enron and World Com scandles, knows more is better always more info.

Robert Bronston — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Robert Bronston Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I don’t see a need for this rule. It will cut costs for companies but reduce public information. US companies seem to be attractive investments on the whole. No good reason to mess with the winning formula in this way.

Robert Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Brown Affiliation: Jun. 21, 2026 Rampant corruption is killing our country. Transparency is the cure. I am retired and am tired of watching the corporations write laws to benefit them and attack the workers in our country.
Retain the quarterly reporting to control corruption. Robert Brown

Yahoo Mail: Search, Organize, Conquer

Robert Comito — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Comito Affiliation: Jun. 21, 2026 Robert Comito Retired
Big business has made crazy prophets while the average citizen is drowning in debt. They shouldn’t be allowed to hide more money from the public.

Get Outlook for iOS

Robert Esse — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Esse Affiliation: Jun. 21, 2026 Please keep the everyday investor top of mind and retain quarterly reporting. I am 75 year old widowed retiree and need this information to ensure my investments are up to date. Please don't forget us retirees! We've contributed to our incredible prosperity for decades! Thank You. Robert Esse. Columbia MO

Robert Esse — Jun 21, 2026
Subject: From Robert Esse re S7-2026-15 Comments From: Robert Esse Affiliation: Jun. 21, 2026 Please keep the everyday investor top of mind and retain quarterly reporting. I am 75 year old widowed retiree and need this information to ensure my investments are up to date. Please don't forget us retirees! We've contributed to our incredible prosperity for decades! Thank You.

Robert Frechou — Jun 21, 2026
Subject: Fwd: S7-2026-15 Comments From: Robert Frechou Affiliation: Jun. 21, 2026 KEEP

REPORTING QUARTERLY'S. INVESTORS NEED QUARTERLY UPDATES. THE GOVERNMENT NEEDS TO PROTECT CITIZENS NOT A CORPORATE CEO. THIS IS BS

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Robert Frechou Robert Frechou
PO BOX 162002 PO BOX 245
SACRAMENTO, CA 95816 CARLOTTA, CA 95528

robfrechou@gmail.com

(707) 832.4610 Home/Cell/Ring All

Virus-free.www.avast.com

Robert Frost — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Frost Affiliation: Jun. 21, 2026 Robert Frost Cannabis Farmer.

As an investor I need to know what's happening to my investments and the companies I want to be able to trust.

Keep it Quarterly.

Sent from my Metro by T-Mobile 4G LTE Android Device
Get Outlook for Android

Robert Holeman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robert Holeman Affiliation: Jun. 21, 2026 I WANT THE RIGHT TO KNOW!

"THE PEOPLE" DESERVE "THE RIGHT TO KNOW"!!!

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robert huggins — Jun 21, 2026
Subject: From: robert huggins Affiliation: Jun. 21, 2026 It is a very bad idea to stop requiring companies that are trading publicly to report as they currently do for half the year. If you pass this terrible idea you should be fired immediately!!!

Yahoo Mail: Search, Organize, Conquer

Robert Inosencio — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Inosencio Affiliation: Jun. 21, 2026 Stop This Trump ‘s Corrupt SEC!

Robert L Hunziker Jr — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert L Hunziker Jr Affiliation: Jun. 21, 2026 Quarterly!!!

Sent from my iPhone

Robert Laudonio — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Laudonio Affiliation: Jun. 21, 2026 How can we make wise investments if we’re not kept abreast of a business progress or inefficiency. This proposal is a detriment to investors!

Sent from my iPhone

Robert Leandro — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Leandro Affiliation: Jun. 21, 2026 Another rule to benefit the insiders. We need more transparency, not less. We need clearer financials quarterly, not less transparency. If you want real reform, make it so that no trades by insiders can be made before any public anouncements are made of any signifant changes in either direction takes affect.

Make it a great day!

Robert and Christine Leandro

Robert Londino — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Londino Affiliation: Jun. 21, 2026 My name is Laure and I'm a flight attendant.I've been saving for years so I can enjoy my retirement. This is a horrible idea and it's letting corporations off the hook again

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Robert McDevitt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robert McDevitt Affiliation: Jun. 21, 2026 I am Robert McDevitt, a Surgical Technologist of 15 years. Delaying reports distorts usable algorithm data. Less reports given to investors who heavily rely on retirement investment strategies could lead to losses on the investor side months after a company decides to disclose data. We are a global economy, who deserves to have feedback as soon as possible when deals fall through, ceo's cash out, leadership changes, or disaster causes divestment.

Robert McQuade — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert McQuade Affiliation: Jun. 21, 2026 Robert McQuade, a plumber/contractor, it matters to me because I'm tired of the government letting Wall Street get away without paying taxes while everyday, hardworking citizens are forced to have their money taken from them. The peoples government needs to stop catering to wall street and the corporations in this Country. This practice has led to the standard of putting profits over the common good and welfare of the citizens of OUR Country! Those of us who actually care about what's going on are perfectly aware of the exorbitant quarterly profits being posted by the corporations and that wall street is making a killing in turn. Where are the protections of the people while their being extorted by profiteers on extremely overpriced goods and services! Do your **** job and stop bowing to the greed of wall street and the corporate world!

Robert Napoletano — Jun 21, 2026
Subject: S7-2026-15 From: Robert Napoletano Affiliation: Jun. 21, 2026 The SEC isn't fooling anyone. The whole administration have skeletons to hide and this an easy way out. No accountability and without that you have no responsibility. KEEP YOUR HANDS OFF QUARTERLY REPORTING!

Get Outlook for Android

Robert Planeta — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robert Planeta Affiliation: Jun. 21, 2026 Leave It Alone!!! Don't Fix What Is Not Broken!!!

Yahoo Mail: Search, Organize, Conquer

Robert Reilly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Reilly Affiliation: Jun. 21, 2026 Robert J Reilly. Retired Fire Captain AFD. I believe we have done plenty for the wealthy in the last ten years. Please keep the quarterly reporting.

Sent from my iPhone

Robert Riggi — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robert Riggi Affiliation: Jun. 21, 2026 Keep it Quarterly

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ROBERT RUSSO NONE — Jun 21, 2026
Subject: File No. S7-2026-15 From: ROBERT RUSSO I AM A REIRED PERSON LIVING OFF OF SOCIAL SECURITY AND MY INVESTMENTS. I AM OPPOSED TO THE PROPOSED CHANGES IN THE CURRENT REGULATIONS REQUIRING QUARTERLY REPORTS FROM PUBLICALLY TRADED COMPANIES. THERE SHOULD BE MORE, NOT LESS TRANSPARENCEY, AND PERMITTING SEMIANNUAL REPORTING WOULD NOT BENEFIT INVESTORS IN ANY WAY.

Robert S Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robert S Johnson Affiliation: Jun. 21, 2026 Keep or strengthen quarterly reporting. Do not let insiders be the only ones who know what is happening. If you must change the rules, make it monthly reporting!

Robert Sellers — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Sellers Affiliation: Jun. 21, 2026 Keep quarterly filing. It protects the consumer and is a modest cost to companies.

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robert shainwald — Jun 21, 2026
Subject: S7-2026-15 Comments From: robert shainwald Affiliation: Jun. 21, 2026 Keep quarterly reports.

Robert Shainwald

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robert swift — Jun 21, 2026
Subject: S7-2026-15 From: robert swift Affiliation: Jun. 21, 2026 Please continue quarterly reporting and accountability. This will protect American investors and retirement accounts

Thank you

Get Outlook for iOS

Robert Tylinski — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robert Tylinski Affiliation: Jun. 21, 2026 Robert Tylinski supervisor. And I'm sure they'll be able to pick which quarters that THEY WANT TO REPORT ON. Not good Stay with the quarterly reporting. Got to keep them Honest. There's too much underhanded and behind the scenes activity bringing everything down.

Robert Vossen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Robert Vossen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Allowing companies to report earnings every 6 months instead of quarterly does not help anyone. It keeps traders blind or, at best, working with very outdated data. A few months may not seem like much, but on the markets it is an eternity. Especially so for short term traders. This will cause huge fluctuations after earnings and dry up liquidity for long periods of time, as people are unsure of where companies stand. This hurts not only retail, but institutional investors.

Robert Waring — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robert Waring Affiliation: Jun. 21, 2026 Why stop quarterly reports? The only benefit accrues to corporations-cutting their accounting and reporting costs. It also reduces the transparency necessary for a strong, growing, and open marketplace.
Robert Waring

Sent from my iPhone

Robert Wray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robert Wray Affiliation: Jun. 21, 2026 I want quarterly reports

Sent from my iPhone

Robert Wriedt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robert Wriedt Affiliation: Jun. 21, 2026 There’s enough fraud going on Wall Street and this proposal would only compound it! They’re also is a lot of wash trading going on to extend settlement time. Settle the trades.

American taxpayer

Sent from my iPhone

Roberta Cripe — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Roberta Cripe Affiliation: Jun. 21, 2026 Please do not change from quarterly reporting. I am a senior citizen- widow- whose investments could not recover from the inevitable loss semi annual reporting would produce. I depend on the quarterly reporting to help guide my investments.
I am a retired RN(42 years in critical care/ER nursing and as an educator).

I depend on the market transparency to guide the decisions to fund my retirement.
Thank you so much for this opportunity to voice my request.

Sent from my iPhone

Roberta M Williams CNOB — Jun 21, 2026
Subject: File No. S7-2026-15 From: Roberta M Williams I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings" is genuinely valuable on the record.

Roberta MacLean — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roberta MacLean Affiliation: Jun. 21, 2026 Is this for every single business or just the rich.

Roberta Potter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roberta Potter Affiliation: Jun. 21, 2026 Semi quarterly has already been done and failed. The only one who would profit from a change in the reporting time frame would be a company's who is trying to hide information from its stock
holders. Roberta Potter, concerned citizen.

Yahoo Mail: Search, Organize, Conquer

Roberts Kondo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Roberts Kondo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I believe that we should continue to have quarterly reports to maintain transparency. It is a proven method of reporting investments and business practices. Extension of reporting investments are going to open the door to unsafe business practices. This system was established to prevent businesses from falsifying business practices and has proven to work effectively. Please don't let the companies open this Pandora's box.

Robin A Enos — Jun 21, 2026

Subject: S7-2026-15 From: Robin A Enos Affiliation: Jun. 21, 2026 HOLD CEO ACCOUNTABLE…always!
Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing 'semi-annual' reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for your savings.
Robin A Enos
Realtor
California

Robin A Enos -Realtor
530-409-0877
Sun Real Estate
340 Elm Street # D
Auburn, Ca 95603
DRE #01759796
Serving California
http://robinenos.metrolistpro.com/
Sent from my Portuguese phone

Robin Burdette — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robin Burdette Affiliation: Jun. 21, 2026 Investors depend on accurate reporting to make investment decisions. Keep the reporting requirements QUARTERLY to help maintain transparency.

Sent from my iPhone

Robin Foster — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robin Foster Affiliation: Jun. 21, 2026 We need more transparency, not less.

Robin Gray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robin Gray Affiliation: Jun. 21, 2026 Keep reporting!!!!

Sent from my iPhone

Robin Hall — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Robin Hall Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

If you let this happen SEC, then you end up just being another set of suck ups, to the billionaires regime!

Dont be stupid!

Robin Hauge Koempel — Jun 21, 2026
Subject: S7-2026-15 From: Robin Hauge Koempel Affiliation: Jun. 21, 2026 R. K. FIRE PREVENTION, ILLINOIS IF AN AMERICAN CAN GO TO JAIL, SO MUST THEY, ANY PORTION OF GOVERNMENT. PERIOD

Robin K — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robin K Affiliation: Jun. 21, 2026 History is for learning what works and what doesn't and not repeating what doesn't work. History has shown this idea would be economically irresponsible and devasting. Keep reporting the way it is. If any change is needed, it would be to increase reporting, not decrease!! Robin Regester, retired,, Pennsylvania

Yahoo Mail: Search, Organize, Conquer

Robin L. Hall — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robin L. Hall Affiliation: Jun. 21, 2026 If you allow this to happen, you’re no better than Trump himself!

Stop this nonsense before its to late…

Robin Laylin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robin Laylin Affiliation: Jun. 21, 2026 Publicly traded companies must continue to report financial results quarterly.Transparency is a must for investor confidence and overall market stability. RobinLaylin

Robin Laylin
www.linkedin.com/in/igetmedia

+1.609.273.5668

Robin Leiter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robin Leiter Affiliation: Jun. 21, 2026 Quarterly reporting it’s enough that these companies are robbing us blind to begin with if we can’t even see what’s going

on. That’s not fair to us.

Sent from my iPhone

Robin McLain — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robin McLain Affiliation: Jun. 21, 2026 Keep the public reporting quarterly! It’s too easy to miss changes otherwise.

Sent from my iPad

Robin Simmons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robin Simmons Affiliation: Jun. 21, 2026 I managed to save a small sum of money in my IRA. It is my only lifeline for emergencies such as car repairs and rising living costs. I need to be able to monitor my investments and rely on the quarterly reports to keep me in the know. I’m not a gambler. I’m an investor I expect the companies I have stock in to keep me informed.

Robin Spencer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robin Spencer Affiliation: Jun. 21, 2026 Tired of corruption, lies and rhetoric. We need real transparency and information to be available to all of us not just the rich and powerful who already are manipulating everything.

Sent from my iPhone

Robin Stanford — Jun 21, 2026
Subject: S7-2026-15 From: Robin Stanford Affiliation: Jun. 21, 2026 This is Not a decision about Your Money. This money is mine. Leave it as it is. I worked 45 years to save what little I have. I am Robin D. Stanford and I've worked as an admin Asst.and before that in Manufacturing .

Robin Stanford — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robin Stanford Affiliation: Jun. 21, 2026 ABSOLUTELY NOT. I OPPOSE THUS. NOT NO BUTT HELL NO. KEEP IT QUARTERLY OR I WILL WITHDRAW EVERY DIME OF MY MONEY NOW. ADMIN. ASST. AND MAUFACTURING 45 YRS. ROBIN D. STANFORD. I DONT HAVE MUCH. LEAVE IT ALONE AND REMAIN QUARTERLY.

Robin Thompson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robin Thompson Affiliation: Jun. 21, 2026 Why would you experiment with something that works. There are several reasons companies continue to use quarterly reporting:
1. Accountability 2. Transparency 3. Early problem detection

4. Better decision-making 5. Investor confidence Robin Thompson.
Retired.
Grandville, MI.

Please don't change anything, leave well enough
alone.

Thank you

Yahoo Mail: Search, Organize, Conquer

Robin Zakrzewski — Jun 21, 2026
Subject: S7-2026-15 Comments From: Robin Zakrzewski Affiliation: Jun. 21, 2026 Keep the quarterly reporting

Sent from AT&T Yahoo Mail on Android

Robyn Bechthold — Jun 21, 2026
Subject: S7-2026-15 Comment From: Robyn Bechthold Affiliation: Jun. 21, 2026 Quarterly…..this only helps the rich to keep doing business secretly.

Sent from my iPhone

Robyn Beugger — Jun 21, 2026
Subject: S7-2026-15 From: Robyn Beugger Affiliation: Jun. 21, 2026 Robyn Beugger
Senior Systems Consultant, Retired
Florida

The more accountability we can impose on those who would commit fraud, the better!!

Sent from my iPhone

Robyn Marcus — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Robyn Marcus Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports help inform the American people about vital
Investment decisions and give them the knowledge necessary to make informed investments.
Stifling this information is like taking some one to a library who can't read!
Don't cripple and exclude ordinary citizens to take part in investment decisions for themselves and their economoc future!
Information is not only for the rich! We ARE a democracy in the US despite acts by the rich and powerful, who wish to blindfold and exclude it from every day citizens who are the backbone of this country!
Sincerely,

Robyn Marcus

Robyn Sbrocchi — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Robyn Sbrocchi Affiliation: Jun. 21, 2026 Please keep reporting quarterly!!
Roberta Sbrocchi
Sent from my iPhone

Roc — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Roc Affiliation: Jun. 21, 2026 I am a commercial banker in Texas. I think reverting to semi annual reports would add even more uncertainty to an already uncertain period. Quarterly reports allow investors of all sizes to keep better track of their investment. This matters to me and other retail investors. Do not allow this to happen. Quarterly reports are essential to transparency and if we switched to semi annual the middle and end of year reports would prove volatile times.

Sent from my iPhone

Rochelle Kornegay — Jun 21, 2026
Subject: S7-2026-15 From: Rochelle Kornegay Affiliation: Jun. 21, 2026 Learn from history. Keep accountability!

Rod Swim — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rod Swim Affiliation: Jun. 21, 2026 This is an invitation to highways robbery! This will allow the looting of America!

Rodeanson Pierre — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rodeanson Pierre Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: this new proposal will allow for more inaccurate information disclosure and falsifying critical financial documentation

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Rodger Bailes — Jun 21, 2026
Subject: S7-2026-15 From: Rodger Bailes Affiliation: Jun. 21, 2026 The only reason I can see for less accountability is for more chances for criminal activities.

Rodney Berry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rodney Berry Affiliation: Jun. 21, 2026 Quarterly reporting is

the only option other than monthly

Rodney Kremer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rodney Kremer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting helps keep publicly traded companies honest about their profits and ensures the shareholders are properly informed

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Rodolfo Perez-Torres — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rodolfo Perez-Torres Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Don't do it. For the little guys please.

Roger Birkhead — Jun 21, 2026
Subject: S7-2026-15 Comments From: Roger Birkhead Affiliation: Jun. 21, 2026 Changing the reporting period for companies does nothing to benefit the common investor and will only benefit those with insider information.
I have had a small investment account for 30 years now. Making financial information LESS available to me leaves me blind and does not allow me to make proper informed decisions for my financial future.
In short there is NO reason to change the reporting rules. Less information being made public is a BAD thing.

Roger Birkhead
Teacher in Alabama

Roger Frakes — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Roger Frakes Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Depriving investors of EPS, Revenue, cash flow, sales growth rate, and return on equity will make it impossible to make wise investment decisions.

Roger Hallett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roger Hallett Affiliation: Jun. 21, 2026 Absolutely not. Stop with the games. Transparency Please.

rogerh@duck.co
Roger Hallett

Roger Kinnison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Roger Kinnison Affiliation: Jun. 21, 2026 Leave reporting quarterly! I'm retired and will be living on my funds, and I need to conserve my retirement savings.

ROGER LEWIS — Jun 21, 2026
Subject: S7-2026-15 Comment From: ROGER LEWIS Affiliation: Jun. 21, 2026 Keep It Quarterly. Transparency and No Insider Trading.

Get Outlook for iOS

ROGER LYNN — Jun 21, 2026
Subject: S7-2026-15 Comments From: ROGER LYNN Affiliation: Jun. 21, 2026 Roger Lynn, Cheyenne WY,Retired…This would open the door for big companies to be less transparent…if anything you need to make rules for more transparency

Sent from my iPhone

Roger Nielson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roger Nielson Affiliation: Jun. 21, 2026 To Whom It May Concern: I vote to maintain it at Quarterly reporting. Cordially, President, AELLC, Jefferdon IA 50129

Yahoo Mail: Search, Organize, Conquer

Roger Wylie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roger Wylie Affiliation: Jun. 21, 2026 Roger Wylie, sales consultant for Sysco and employed by Sysco for 34 years. I hope to retire within the next 3-5 years. My investment strategies depend on current, timely information about my investments. (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Please keep reporting at 90 day intervals.

Roger Wylie
Clarksville, TN

Rolaine Wright — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rolaine Wright Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

To decrease a measure of required accountability..? What reasoning is there for this change?

Rolf Rogers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rolf Rogers Affiliation: Jun. 21, 2026 Quarterly reporting is essential to making well informed and timely decisions in the market. I am absolutely against a change to bi-annual reporting for this reason.

Rolland Rice — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rolland Rice Affiliation: Jun. 21, 2026 This rule change is ABSOLUTELY ABSURD! So business IS a crap shoot? I am a retired small business owner. I'm invest heavily a rely on it for my livelihood.

Ron And Nettie Lawson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron And Nettie Lawson Affiliation: Jun. 21, 2026 Quarterly reporting needs to continue as is. Americans have been ripped off right and left for too long. I'm almost 80 and finally have a bit of money to invest. I've worked hard my whole life for what I have. I retired from 28 years as a cook manager in public school. Please don't steal from me and others. I am Nettie Lawson. Incidently my adult children would also be stolen from which affects my grandchildren. That would really be BAD! Protect the people who have worked hard Please and thank you.

Ron Barbati — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Barbati Affiliation: Jun. 21, 2026 Ron, Retired, need best information to protect assets.

Ron Belanger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Belanger Affiliation: Jun. 21, 2026 Keep SEC reporting Quarterly!!

Ron Belanger — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Belanger Affiliation: Jun. 21, 2026 Keep SEC reporting Quarterly!!

Ron Boutte — Jun 21, 2026
Subject: S7-2026-15 From: Ron Boutte Affiliation: Jun. 21, 2026 Truth is most important. CEO & CFO in all companies should sign the monthly financial statements.

Ron Boutte
Cell Phone: 469-371-1651 The information in this email may be confidential and/or privileged. This email is intended to be reviewed only by the individual or organization named above. If you are not the intended recipient or an authorized representative of the intended recipient, you are hereby notified that any review, dissemination, or copying of this email and its attachments, if any, or the information contained herein is prohibited. If you have received this email in error, please immediately notify the sender by return email and delete this email from your system.

Ron Daniels — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Daniels Affiliation: Jun. 21, 2026 Keep the statements quarterly so we can stay on top of our accounts. Lazy people trying to keep us from seeing how our investments returns are doing.

Sent from my iPhone

Ron Duckworth — Jun 21, 2026
Subject: S7-2026-15 From: Ron Duckworth Affiliation: Jun. 21, 2026 I support quarterly reporting.

Aspire to Inspire before you Expire...

Ron F — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ron F Affiliation: Jun. 21, 2026 It was done to help the small investor. Why make it harder for the non-insiders? Ron Fergen-Retired

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Ron Faich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Faich Affiliation: Jun. 21, 2026 Quarterly reports are required for good investment tracking. Keep them rather than going to semi-annual.
Ron Faich
Albuquerque NM

Sent from my iPad

Ron Faich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Faich Affiliation: Jun. 21, 2026 Quarterly reports are required for good investment tracking. Keep them rather than going to semi-annual.
Ron Faich
Albuquerque, NM

Sent from my iPad

Ron Hendrick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Hendrick Affiliation: Jun. 21, 2026 Proposal is a bad rule, unless other rules are also going to be plemented to prevent the scandals !

Ron Holcomb — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ron Holcomb Affiliation: Jun. 21, 2026 Do NOT get lazy! Quarterly reports are necessary to preserve integrity and better guarantee compliance.

Ron Kautz — Jun 21, 2026
Subject: S7-2026-15 From: Ron Kautz Affiliation: Jun. 21, 2026 Enron screwed a lot of people it doesn't need to happen again . They should have to pay all those people back

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Ron Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ron Miller Affiliation: Jun. 21, 2026 Quarterly reporting was instigated to keep corporations honest and protect investors. The SEC, by removing this protection, is stating that its new
mission is to protect corporations.

Ron Myers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ron Myers Affiliation: Jun. 21, 2026 Ronnie Myers - retired - Jackson, TN. If I am to invest in a company, that enterprise needs to report earnings quarterly. It keeps them accountable to investors. Anything less and I'll be shopping foreign markets or other investment opportunities.

Sent from my iPhone

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ron perot — Jun 21, 2026
Subject: S7-2026-15 Comments From: ron perot Affiliation: Jun. 21, 2026 To protect the public, keep quarterly reports with CEO signatures and jail time for signing a lie.

Ron L Perot

Ron S — Jun 21, 2026

Subject: S7-2026-15 Comment From: Ron S Affiliation: Jun. 21, 2026 Qtly reports are important for "ALL" investors. Stop playing games and expand transparency in the markets. The retail investors already work with enough handicaps vs. the wall street trading giants.

Ron Staniszewski

Ron Schoenherr Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Ron Schoenherr How quickly we forget the hard learned lessons of the past. Corporations are not people. They cannot go to jail. Only the CEO's who commit criminal acts of fraud can go to jail. And then only if they are discovered. It now seems that not only is our President above the law but so are the CEOs. Don't change the quarterly reviews of corporations and their CEOs. Fascia means to bind. Fascism is the binding corporate interest with those of the government. We are just about there.

Ron Stenzel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ron Stenzel Affiliation: Jun. 21, 2026 I am 71 retired. I depend on investments for my income. Keeping quarterly reporting preserves integrity and that is important to me. Ron Stenzel

Best regards,
Ron Stenzel
623-694-0072

Rona Compton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rona Compton Affiliation: Jun. 21, 2026 Rona Compton
Citizen, Consumer, Investor
Quarterly reporting allows us to protect our investments and our future. Please continue to protect the public, not the companies who want to hide information from their investors.

Ronald Hollenbeck — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ronald Hollenbeck Affiliation: Jun. 21, 2026 Let's keep companies honest with quarterly reporting.

RONALD MARSH — Jun 21, 2026
Subject: S7-2026-15 Comment From: RONALD MARSH Affiliation: Jun. 21, 2026 Quarterly

disclosures are barely often enough as it is. Do NOT let this weasley proposal be implemented!

Sincerely,
Ron Marsh

Sent from my iPhone

Ronald MmcGinnis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ronald MmcGinnis Affiliation: Jun. 21, 2026 Keep the Quartly Earnings Reporting !

Yahoo Mail: Search, Organize, Conquer

Ronald Nolan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronald Nolan Affiliation: Jun. 21, 2026 Stop favoring the corporate class! Transparency is more important than ever! We need a level playing field.

Thanks! All the Best

Ronald Trotter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronald Trotter Affiliation: Jun. 21, 2026 Ronald Trotter retired. No to changing quarterly reports for businesses. No your history from the 50s if you don’t know, it read it changing quarterly reports will crash the stock market and businesses in corporations will lose money.

Ron

Ronald Voyles — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ronald Voyles Affiliation: Jun. 21, 2026 No way is this OK. It's chaos and a scam of We the people!

Ronda Polino — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronda Polino Affiliation: Jun. 21, 2026 Stop tryi g to hide what your doing theres enough corruption

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Ronette Baugh — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronette Baugh Affiliation: Jun. 21, 2026 Keep It Quarterly why change what Works???

Sent from my iPhone

Ronnie Kennedy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronnie Kennedy Affiliation: Jun. 21, 2026 With the advent of current technology and AI systems, the burden to report is less onerous than ever. Much less labor intensive. There should be more current reporting not less.

Sent from my iPad

Ronny Lynn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronny Lynn Affiliation: Jun. 21, 2026 Quarterly reporting means more transparency and accountability to smaller investors like me.

Sent from my iPhone

Ronyeen Murphy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ronyeen Murphy Affiliation: Jun. 21, 2026 No way Too much room for Fraud & Dishonesty!!

Sent from my iPhone

Rosa Feliciano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rosa Feliciano Affiliation: Jun. 21, 2026 Rosa Feliciano, SSW, because we deserve better.

Rosa Irizarry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rosa Irizarry Affiliation: Jun. 21, 2026 Keep it the way it is. Don't let them gamble with too much time. We cannot afford another bail out. Do not allow the change.

Rosalind Gillespie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rosalind Gillespie Affiliation: Jun. 21, 2026 Keep it as it is and don't change it.

Rose Ash — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rose Ash Affiliation: Jun. 21, 2026 Public companies need to report quarterly. Not reporting quarterly makes it easier for them to misreport earnings, makes it

easier for them to hide fraud, makes it easier for them to hide savings, and makes it easier for them to defraud investors.

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rose bookter — Jun 21, 2026
Subject: S7-2026-15 Comment From: rose bookter Affiliation: Jun. 21, 2026 Rose Shoppach keep transparency. No 6 month secrets. To maintain honesty we need transparency.

Yahoo Mail: Search, Organize, Conquer

Rose Cross — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rose Cross Affiliation: Jun. 21, 2026 My name is Rose and I'm a pharmacy technician in retail. Quarterly reporting matters to me because I would like to see how my business is doing at the end of each quarter, so I know to anticipate hour cuts or other financial hardship. Quarterly reporting also makes it easier to know which businesses to invest in.

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rose cukurova — Jun 21, 2026
Subject: S7-2026-15 Comments From: rose cukurova Affiliation: Jun. 21, 2026 To Whom it May Concern, The public deserves to be informed of SCE’s profit and loss reporting on a quarterly basis. Sincerely, Rosemary Cukurova FMC.

Sent from my iPhone

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rose cukurova — Jun 21, 2026
Subject: S7-2026-15 Comments From: rose cukurova Affiliation: Jun. 21, 2026 To Whom it May Concern, The public deserves to be informed of SCE’s profit and loss reporting on a quarterly basis. Sincerely, Rosemary Cukurova MFT

Sent from my iPhone

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rose daley — Jun 21, 2026
Subject: S7-2026-15 Comment From: rose daley Affiliation: Jun. 21, 2026 I see no problem with quarterly reporting. Honestly I think that if you make it longer some companies will completely take advantage of it while others will get themselves in trouble by not paying attention. I think that they've taken enough protections away from people and giving them two companies and that gives companies a distinct advantage over even their investors.

Rose Splan-Kopacz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rose Splan-Kopacz Affiliation: Jun. 21, 2026 Quarterly reporting is demanded by your investers. I rely on my portfolio to support myself. R. Splan, retired, and tired of your disrespect towards your investors!

Rose Splan-Kopacz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rose Splan-Kopacz Affiliation: Jun. 21, 2026 My name is Rose Splan. I am a retired. I worked as a licensed banker and hold a degree in finance. Your scam of reducing transparency for investors reflects a scenario where the ultra wealthy have bought their way into the SEC. You will be held accountable for your disrespect of those who invest to support themselves in the long term. Your allowance of the manipulation of transparency will be the bullet that will put you behind bars.

Rosemary Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rosemary Anderson Affiliation: Jun. 21, 2026 With the advantages of technology they have no excuse to not report quarterly. Too much insider trading and unfair tax advantages corporations have already. EXECUTIVES ALREADY ARE PAID EXTREMELY TOO MUCH compared to hourly employees!

Sent from my iPhone

Rosemary Denny — Jun 21, 2026
Subject: S7-2026-15 From: Rosemary Denny Affiliation: Jun. 21, 2026 Let's keep integrity & reporting quarterly! If it isn't broke leave it!!
I review my reports quarterly. Don't want it any other way!!

Rosemary

Rosemary Gilbert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rosemary Gilbert Affiliation: Jun. 21, 2026 I think every three months is the best way to check on all companies

Sent from my iPhone

Rosemary Grealish — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Rosemary Grealish Affiliation: Jun. 21, 2026 My opinion is that reporting should be monthly, just like a bank account. Why should we expect anything less from an entity that controls the bulk of our wealth?

Rosemary Petruzzi — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Petruzzi Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Please persist in the requirement for quarterly reports (available digitally and in print). It is imperative you protect the integrity and accountability of our markets! This proposal once again belies how unregulated and irresponsible the markets have become. It is your responsibility to regulate the markets...please do your job and insist on integrity, transparency, accountability and compliance with regulations.
Thank you,

Rosey Posey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rosey Posey Affiliation: Jun. 21, 2026 Companies owned by stockholders must provide consistent transparency to ALL owners not just the ultra wealthy. We need more corporate transparency not less

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Ross — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ross Affiliation: Jun. 21, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Ross Caswell — Jun 21, 2026
Subject: S7-2026-15 From: Ross Caswell Affiliation: Jun. 21, 2026 Hold them accountable and in line with the law. No more get out of jail free cards. If their not will to sign, they need to be investigated!.

Sent from my iPad

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rox huntington — Jun 21, 2026
Subject: S7-2026-15 From: rox huntington Affiliation: Jun. 21, 2026 Add polititions

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rox huntington — Jun 21, 2026
Subject: S7-2026-15 Comment From: rox huntington Affiliation: Jun. 21, 2026 Add polititions

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Roxane Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Roxane Smith Affiliation: Jun. 21, 2026 I need this quarterly information to manage my retirement account. Roxane Smith

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roxann.rickey — Jun 21, 2026
Subject: S7-2026-15 Comment From: roxann.rickey Affiliation: Jun. 21, 2026 This is a blow to the average American individual investor - the millions of men and women who work and save and trust that the SEC is actually monitoring toe market and the companies in the market to keep things fair and honest. Changing from quarterly to twice a year will have a huge dampening effect on the

market. I know that I would be concerned and likely pull much of my investment to keep it safer and avoid the risk of these extended reporting periods. I absolutely would not be at all interested in any "emerging" companies without being able to keep a closer eye on their financial. This will have a terrible chilling effect on the markets.

Sent from my Galaxy

Roxanna AZ — Jun 21, 2026
Subject: S7-2026-15 Comments From: Roxanna AZ Affiliation: Jun. 21, 2026 Quarterly reporting is a must to let investors know what is happing with their money!
Roxanne Larson, retired, teacher and quality control analyst

Roxanne Malloy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roxanne Malloy Affiliation: Jun. 21, 2026 Quarterly reporting keeps companies honest. The public is watching.

Roxanne Malloy
(317)491-2173

Roy Battles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Roy Battles Affiliation: Jun. 21, 2026 Please don’t change the current reporting requirements. If you do, please level the playing field by disallowing large and institutional investors (governments, banks, wealthy investors, etc) from getting any information other than that which is made publicly available to all investors, regardless of how small they are.

-Roy

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roy johnson — Jun 21, 2026
Subject: File No. S7-2026-15 From: roy johnson I am a small investor who gets to own big companies. This is because of the "free market" and publicly traded shares of my companies. While I am free to buy and sell my companies at virtually any time of the day or night, I am a long-term investor who has held specific corporations for over a decade. Some companies I no longer own, and that is because, for the most part, I received reliable information about the company that changed my mind. This ability "to know" did not come freely. It cost many hours of my time and some expense of the company in reporting. But this is the price we pay for the privilege and

responsibility of owning a company. Less information means greater liability in my pursuit of making wise decisions regarding my shares. This is why I wish to see quarterly reporting maintained.

Roy Neil — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roy Neil Affiliation: Jun. 21, 2026 We own the company...we deserve regular updates. I'll turn on the GOP so fast it'll make yiyr head spin.

Roy Osborn — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Roy Osborn Affiliation: Jun. 21, 2026 We live in an age when computers have made it incredibly easy to track, store, analyze, and report stock and business market variables on a second-by-second basis if needed. The mere thought that the burden of issuing a quarterly vs semi-annual accounting is a problem that should never even be considered... My name is Roy B Osborn, I live in Cullowhee, NC, and I am retired. I survive on my IRA and earlier investments. Accounting for fiscal health of a business on a semi-annual vs a quarterly basis just gives any company with any intent to defraud their shareholders 3 more months to practice the fraud and 3 more months to destroy one or many of their shareholders. Please keep the quarterly reporting in place.

Roy Pethtel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Roy Pethtel Affiliation: Jun. 21, 2026 What could go wrong with this idea. Got the smell of a feed yard. Laws being broken right and left, corruption or just more of it from whoever

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royal hartigan — Jun 21, 2026
Subject: S7-2026-15 From: royal hartigan Affiliation: Jun. 21, 2026 have the reporting every MONTH and put all the ceos in prison for
life!! the result of their stealth is innumerable lives lost, so it is
murder and mass murder at that!! no parole!!!!!!!!!!

RoZy Heyer — Jun 21, 2026
Subject: S7-2026-15 Comments From: RoZy Heyer Affiliation: Jun. 21, 2026 Keep it all above board! Quarterly at a minimum!!

Sent from my iPhone

RS VP — Jun 21, 2026

Subject: S7-2026-15 Comments From: RS VP Affiliation: Jun. 21, 2026 WHY is this being proposed? What are they hiding? For this reason this proposal should be denied!! Wall Street cannot be trusted for anything as we've seen in the past.

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rsginsberg — Jun 21, 2026
Subject: S7-2026-15 Comment From: rsginsberg Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY

Sent from my Galaxy

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rtggap industries — Jun 21, 2026
Subject: S7-2026-15 Comment From: rtggap industries Affiliation: Jun. 21, 2026 We do notneed another corporate loophole for them to hide behind and extort money from the peoples around the world by not keeping acurate values for investing. I VOTE NO!!!

Ruby T — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ruby T Affiliation: Jun. 21, 2026 Any time the super rich want to hide behind the curtain we know they are just a flim flam man who landed in Oz in a hot air balloon. They have stolen enough and left enough regular people holding the bag. Don't enable them to steal even more from regular Americans.

Rudee Slavik — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rudee Slavik Affiliation: Jun. 21, 2026 This is utterly ridiculous, fraud is already rampant and it’s just one step closer to a full blown free pass. They should be reporting monthly. Just stop.

Rudy Nunez — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rudy Nunez Affiliation: Jun. 21, 2026 Quarterly reporting must be preserved!!!!

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runningfree1 — Jun 21, 2026
Subject: S7-2026-15 Comments From: runningfree1 Affiliation: Jun. 21, 2026 DO WE WANT ANOTHER ENRON, HELL NO. KEEP THE 3 MONTHS ROUTINE.

Gil Smith. Florida.

Sent from my Galaxy

Russ Graham — Jun 21, 2026
Subject: S7-2026-15 From: Russ Graham Affiliation: Jun. 21, 2026 Quarterly

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Russ Hobgood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Russ Hobgood Affiliation: Jun. 21, 2026 Reporting must remain on a quarterly cycle. The longer cycle erodes trust in the process

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Russell Dunn — Jun 21, 2026
Subject: S7-2026-15 Comment From: Russell Dunn Affiliation: Jun. 21, 2026 Quarterly reporting is MANDATORY. Anything less is SEC INSANITY.

Elmo Dunn

Russell Poulson — Jun 21, 2026
Subject: S7-2026-15 From: Russell Poulson Affiliation: Jun. 21, 2026 Quarterly, Quarterly, Quarterly, Quarterly!!!! In today's world, information is paramount. Only if you wish to conceal or hide, would you object to quarterly
disclosure!! There is only a minute cost for quarterly disclosures!! Russell Poulson, humble personal investor.

Rusty Harp — Jun 21, 2026
Subject: S7-2026-15 Comments From: Rusty Harp Affiliation: Jun. 21, 2026 Kelly Y. - highway maintenance worker - Please keep the quarterly reporting system that is already in place. If anything we need more transparency then less.

Ruth Adams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ruth Adams Affiliation: Jun. 21, 2026 Dear SEC,
It is important to require quarterly reports to ensure more transparency in the companies we invest in. Less transparency means less trust and more chance for fraud. As a private investor, I count on those quarterly reports when making my financial decisions. Watching Europe and Singapore, we

are already seeing that semi-annual reporting isn't working, and we don't want to follow their example and make the same mistake. Quarterly Reporting is very important and needs to continue to be mandatory.

Ruth Adams
Self employed private investor

Sincerely,

Ruth Adams, Owner

Ruth Hemingson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ruth Hemingson Affiliation: Jun. 21, 2026 I was a business research librarian for 10 years. Keep companies honest and make them file quarterly.

Ruth Honke — Jun 21, 2026
Subject: S7-2026-15 From: Ruth Honke Affiliation: Jun. 21, 2026 You must continue quarterly reports if you want to maintain any trust with the public. That trust is in jeopardy already. If you even hint of not doing quarterly reports investors will pull out now because we will believe you are cheating the investors, which had happened before. Ask yourselves, “would you want someone to do this to your parents, your children, or your grandparents ?”
RS Honke

Sent from my iPhone

Ruth Horn — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ruth Horn Affiliation: Jun. 21, 2026 Sounds just stupid and corrupt. Who makes the money? Grifters like our president. I'd hate to lose what little I have

Ruth Horn

Sent from my Galaxy

Ruth Jerkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Jerkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep quarterly disclosures so investors can follow closely. This is best in the long run and necessary.

Ruth King — Jun 21, 2026
Subject: S7-2026-15 From: Ruth King Affiliation: Jun. 21, 2026 Mr SEC the LAW NEEDS TO LOCK YOU UP!!!!!!

Ruth Rusk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ruth Rusk Affiliation: Jun. 21, 2026 CEOs, company presidents and Financial VPs need to know they will be held accountable.

Yahoo Mail: Search, Organize, Conquer

Ruth Sessions — Jun 21, 2026
Subject: Quarterly Reports From: Ruth Sessions Affiliation: Jun. 21, 2026 My name is Ruth Sessions. My husband and I are retired technical writers. I manage our money and believe that quarterly reports for stocks help me manage my portfolio. Without those reports, I could only guess at what is going on. All stockholders deserve to be informed. Please keep the policy of delivering quarterly reports on all stocks.

Ruth Sessions

Ryan Avery — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Avery Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Thank you for considering some thoughts...
People who know and understand the stock market, should have an equal opportunity to invest! If you limit vital information to certain people, the playing field will no longer be equitable. No one should be entitled to more information than another investor. Despite past events and occurrences of inside trading; everyone invests with good faith, trusting the system and tradition that the stock market was built upon...
I urge you to keep in step with tradition, allowing investors equal access to information, and opportunity including gains and losses.
Best regards!

Ryan Cowell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ryan Cowell Affiliation: Jun. 21, 2026 As a Startup Investor, I would likd to poin t out that This would scare investors from investing! Leaving investors snd yhe public in gh r dark is absolutely stupid!

Ryan McNichol — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ryan McNichol Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I disagree with the decision to blind-fold investors, the consumers will lose with the loss of quarterly results. Please rethink this decision.

Ryan Steffer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Steffer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
How is this even up for debate? This is entirely ridiculous. The SEC will be locked relentlessly if this passes. This is extremely short sided and stupid. This information is absolutely vital for any investor. If you don't allow retail investors the ability to see quarterly reporting, they will stop investing. Think about that.

RyAnne Scoty — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: RyAnne Scoty Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Companies need the accountability of quarterly earnings reports to ensure transparency for itself and investors. This rule has been effective at ensure this for years, and loosening regulations has no benefits -- for investors, for the public or for ensuring best practices to keep businesses accountable.
This is a boondoggle giveaway to bad actors in the business community, and nothing more.

Rynn Lund — Jun 21, 2026
Subject: S7-2026-15 Comment From: Rynn Lund Affiliation: Jun. 21, 2026 I work in appliances sales. Knowing where companies are on the market is important to knowing sales are going to go on a consumer level. I want to be able to protect my customers and help them make the right choices.
-Kathryn Lund,

R y n n . H i n o d e .

Rynn Toifel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Rynn Toifel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Keep it real

S — Jun 21, 2026
Subject: S7-2026-15 Comment From: S Affiliation: Jun. 21, 2026 Keep the windows open. Are you robbing investors ? Why? I need to check my investments regularly.

Yahoo Mail: Search, Organize, Conquer

S Caldwell — Jun 21, 2026
Subject: S7-2026-15 From: S Caldwell Affiliation: Jun. 21, 2026 You can't trust large companies or the people who run them, they are greedy. Keep the reporting as is. It's hard working people who are trying to generate extra to make their financial lives
 a bit easier who will suffer the negative consequences. This will make it even harder to make knowledgeable decisions around investing

Sherry Caldwell

Yahoo Mail: Search, Organize, Conquer

S JACOBS — Jun 21, 2026
Subject: S7-2026-15 Comment From: S JACOBS Affiliation: Jun. 21, 2026 With so much fraud being found now, this seems a good way to encourage more. Investors and employees will be put at risk.

S L SANDERS — Jun 21, 2026
Subject: S7-2026-15 Comment From: S L SANDERS Affiliation: Jun. 21, 2026 Ms.Shirley Brooks Retired, for future of family

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S Miller — Jun 21, 2026
Subject: S7-2026-15 Comment From: S Miller Affiliation: Jun. 21, 2026 Do not blind us. Keep corps honest and current.

Sean Miller

S Settino — Jun 21, 2026
Subject: S7-2026-15 Comments From: S Settino Affiliation: Jun. 21, 2026 Settino
Business owner
Keep the reporting the way it is now!! Stop trying to create unfair advantages against us small business owners!

S Talbot — Jun 21, 2026
Subject: S7-2026-15 Comments From: S Talbot Affiliation: Jun. 21, 2026 Please do the opposite and make them transparent. This type of deregulation does not work. We will become Mexico, poor & rich & lots of organized crime. Those who ignore history are bound to repeat it. (1920s)

Sent from my iPhone

S Walton — Jun 21, 2026
Subject: S7-2026-15 Comment From: S Walton Affiliation: Jun. 21, 2026 Why are we going backwards!! This change endangers everyone's portfolio! Do not pass!!

S. Karen Polychrones — Jun 21, 2026
Subject: S7-2026-15 Comment From: S. Karen Polychrones Affiliation: Jun. 21, 2026 No more TOYS R US! Keep QUARTERLY REPORTS, OR INCREASE TO BiMONTHLY!

Sabra Cossentine — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sabra Cossentine Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The reports are needed quarterly to make sound decisions.
Sincerely,
Sabra Cossentine

Sabrina Yazwinsky — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sabrina Yazwinsky Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am a small time investor. I work hard for my money. I like to know how my investment is. If a company projects earnings for a quarter and keep not meeting expectations something needs to be fixed or I pull my money, learn and move to one that will make me money over time.

Sachin Khandelwal — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sachin Khandelwal Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
i would like tocontinue with quarterly reports

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sackett — Jun 21, 2026
Subject: S7-2026-15 Comments From: sackett Affiliation: Jun. 21, 2026 Keep quarterly reports to keep companies from screwing the individuals!!!

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sagigoat — Jun 21, 2026
Subject: S7-2026-15 Comment From: sagigoat Affiliation: Jun. 21, 2026 Transparency is not an option - it is essential for accountability.

Sent from Proton Mail for Android.

Sahara Lawrence — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sahara Lawrence Affiliation: Jun. 21, 2026 Once every three months !!!
Sahara Lawrence
Hilo, Hi

Sent from my iPhone

Sallie Downer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sallie Downer Affiliation: Jun. 21, 2026 Report, quarterly, Better yet Monthly would be Nice !

Sallie Robinson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sallie Robinson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting. This is a very bad idea for small investors like me and my husband. We are both retirees and depend on our investments to see us through the rest of our lives. Please keep the quarterly reporting. Thank you! - Sallie Robinson, Tallahassee, FL

Sallie Troutman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sallie Troutman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not handicap investors like me, by eliminating quarterly reporting. The market moves too fast to not be able to rely on recent information to make informed decisions about current and potential investments. As a retiree, I live on a fixed income, and my investments are all I have to live on. I would be less likely to invest at my age, without timely information, which likely would negatively impact my life style.
I am totally against this new rule.

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sally abrams — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: sally abrams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Like many I have money in the stock market in my retirement accounts. I need information in order to make informed decisions. Its no broken, don't break it.

Sally Jacques — Jun 21, 2026
Subject: S7-2026-15 From: Sally Jacques Affiliation: Jun. 21, 2026 Outrageous. How much more corruption can you visit on the American people? Stop this now.

Sent from my iPhone

Sally Malloy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sally Malloy Affiliation: Jun. 21, 2026 Quarterly reporting must be continued to maintain financial transparency. Do NOT change this rule.

Sent from my iPhone

Sally Maxey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sally Maxey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please maintain the regulations around quarterly financial reporting by public companies.

Best practices benefit all.
Sally

Sally McCarter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sally McCarter Affiliation: Jun. 21, 2026 Keep the Quarterly reporting. It's much more honest, and then there's no hiding monies.

Sally McCarter

Sally Nikolic — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sally Nikolic Affiliation: Jun. 21, 2026 Please keep corporate reporting on its current quarterly schedule. If I am invested in a company, I want to know how its stock is doing on quarterly, not every 6 months.

Get Outlook for iOS

Sam Carter CEO Muelworx Fabrication — Jun 21, 2026
Subject: File No. S7-2026-15 From: Sam Carter To Whom it May Concern, My name is Sam. I'm a hardworking blue collar American. I'm in my forties and have had a job since I was fifteen. I've spent the better part of my life trying to make smart financial choices, not living beyond my means, putting money away for my kids future and my wife and I to someday retire. Managing investments can be complicated enough to keep track of without giving mega corporations yet another tool to cheat. Publicly traded companies do not need the option to hide their books from the vast majority of their stock holders and the idea that they do reeks of corruption. Do you want another Enron, another Lehman Brothers, yet another opportunity for insiders to fleece hardworking Americans out of their investment savings and retirement accounts. Please do not allow this change to go through!

Sam Deal — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sam Deal Affiliation: Jun. 21, 2026 Bad idea, keep it the way it is

Sent from my iPhone

Sam Groce — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sam Groce Affiliation: Jun. 21, 2026 Bs keep things Open and transparent

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Sam Josephson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sam Josephson Affiliation: Jun. 21, 2026 Hey, SEC: Keep It Quarterly!

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sam josephson — Jun 21, 2026
Subject: S7-2026-15 Comment From: sam josephson Affiliation: Jun. 21, 2026 Hey, SEC: Keep It Quarterly!

Samantha Conroy — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Samantha Conroy Affiliation: Jun. 21, 2026 As an attorney, I strongly prefer to receive quarterly disclosures; it is not an onerous ask of public companies we have an interest in, and the additional transparency offers substantial benefit and security to investors. Please retain the quarterly reporting system.

Sent from my iPhone

Samuel Bloom — Jun 21, 2026
Subject: S7-2026-15 Comment From: Samuel Bloom Affiliation: Jun. 21, 2026 Quarterly reporting must be kept, my name is Sam and corporate accountability must be a REQUIREMENT for operation in this country. I refuse to let corporations run our lives without at least releasing what they're doing

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Samuel Stewart — Jun 21, 2026
Subject: S7-2026-15 From: Samuel Stewart Affiliation: Jun. 21, 2026 “No boardroom in America is above or beyond the law.”
Support continued reporting as it applies now!

Samuel Wilson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Samuel Wilson Affiliation: Jun. 21, 2026 No to skipping reporting quarterly . No to going dark silent (to the public)for 6 months . No to those reported , savings from less filings . No.

To this principle: S7-2026-15

“Prove all things; hold fast that which is good.” (1 Thessalonians 5:21)
The proposal is not good . Truth is rarely threatened by examination. In fact, truth welcomes scrutiny. Lies often demand protection, urgency, and emotional reaction because they cannot endure sustained testing.

And again:

“Ye shall know the truth, and the truth shall make you free.” (John 8:32)
If reporting is reduced , evidence and truth are hidden .

Light, which refers to consumer access to information within a timely frame, remains unaffected by investigation and simply reveals what already exists. Similarly, the timely examination of corporate reporting is primarily aimed at uncovering the truth, rather than creating fairness. For almost a century, disclosure standards have been justified because truthful information is the foundation upon which fair business operations can occur. Fairness is not created by the report itself; it emerges when all participants haWhen truth (open evidence)is obscured, markets become vulnerable to distortion, speculation, and unequal advantage. When truth is illuminated, participants may still disagree, compete, and assume risk, but they do so from a common foundation of disclosed reality. The purpose of disclosure, therefore, is not to guarantee equal outcomes, but to ensure that decisions are made in the presence of visible facts rather than delayed or hidden information.
In the same way, transparent and timely reporting serves its highest purpose when it is timely enough to allow the truth to stand on its own. This provides the foundation upon which trust, accountability, and Ultimate fairness is preserved .

The goal is belief ; found in meditation , thus acceptance is the consequence; life more abundant is the evidence. Become the disciple that Jesus Loves.

Sandee DI MAURO — Jun 21, 2026
Subject: S7-2026-15 From: Sandee DI MAURO Affiliation: Jun. 21, 2026 Accountability is everything!

Sent from my iPhone miked1675@aol.com

Sandi Scarlett — Jun 21, 2026
Subject: S7-2026-15 From: Sandi Scarlett Affiliation: Jun. 21, 2026 Stop bending the knee!!

Sandi Schoof — Jun 21, 2026
Subject: S7-2026-15 From: Sandi Schoof Affiliation: Jun. 21, 2026 Who is left to protect the consumer?

Yahoo Mail: Search, Organize, Conquer

Sandi Steinbach — Jun 21, 2026
Subject: S7-2026-15 From: Sandi Steinbach Affiliation: Jun. 21, 2026 It's our money. We need this information, just like you need to see info from your bank. There's no reason for the change that would be helpful for consumers. None.

Sent from my iPad

Sandi White — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandi White Affiliation: Jun. 21, 2026 My husband and I are retired and we live off of social security and our investments. We need to know immediately if there are concerns about a company we are invested in. Do not change quarterly reporting!

Sandie Minasian — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandie Minasian Affiliation: Jun. 21, 2026 As an investor in many stocks, I do not feel the new proposed 6 month reporting timeframe will benefit me. Please do not give this gift to companies at the expense of the investors.

Regards, Sandra Minasian

Sandra Asknes — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandra Asknes Affiliation: Jun. 21, 2026 There's no way the SEC should allow companies to go dark for six months. By the time they begin reporting again we could be completely drained. We need protection too.

Sandra Baird — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Baird Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
What are these companies afraid of? IF YOU'RE DOING NOTHING WRONG YOU SHOULD BE PROUD TO SHOW WHAT YOU'RE DOING!

Sandra Brown — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandra Brown Affiliation: Jun. 21, 2026 As I am retired the status of my funds is very important. Requiring reporting quarterly allows me to stay informed of the status of my accounts. I feel 6 month reporting is not frequently enough for me to make any needed adjustments to my account and stay informed of the status.

Sandra L Brown
brown.sandra.lea@gmail.com

Sent from my iPhone, please excuse any typo’s or grammatical errors.

Sandra Castille — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandra Castille Affiliation: Jun. 21, 2026 I voted for DJT three times, Personally, I had higher expectations of this administration, I’m tired of this country’s government kissing the backside of big business, just so the contributions and donations keep rolling in. It’s sad to see that it’s just another political party. Nothing new, nothing different, it’s still politics and big business screwing the American people every chance they get; and now you, Mr Secretary, are doing it to the American consumer again. This administration will be forever known for The Great American Sell Out. Keep it Quarterly.

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sandra celli — Jun 21, 2026
Subject: S7-2026-15 From: sandra celli Affiliation: Jun. 21, 2026 Really? You are doing this why? I’m afraid I already know the answer. Everything‘s for sale and there are fewer and fewer people with the money to buy.

Sent from my iPhone

Sandra Chapman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Chapman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

I hope Congress will not allow it!

Sandra Colvin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Colvin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please don't allow more chances for the big companies and rich to keep making money off of the poor and middle class of this nation. Trumps policies and tactics are already hurting the poor and middle class and making him and his & his family & his rich old buddies in crime to keep raping the American people.

SANDRA EVANS — Jun 21, 2026
Subject: S7-2026-15 Comment From: SANDRA EVANS Affiliation: Jun. 21, 2026 Quarterly reporting is important for investors! Keep it!

Sent from my iPhone

Sandra Jacobs — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandra Jacobs Affiliation: Jun. 21, 2026 With so much fraud being found now, this seems a good way to encourage more. Investors and employees will be put at risk.

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sandra kasen — Jun 21, 2026
Subject: S7-2026-15 Comments From: sandra kasen Affiliation: Jun. 21, 2026 For you to be transparent and to maintain clients trust, it is essential that you continue quarterly reporting. Sandra l kasen

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Sandra Kazandjian — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandra Kazandjian Affiliation: Jun. 21, 2026 Stop the grift and corruption! Abide by the current rules for notifications and keep them quarterly!!!

Sent from my iPhone

Sandra Marr — Jun 21, 2026
Subject: S7-2026-15 From: Sandra Marr Affiliation: Jun. 21, 2026 Quarterly reporting should be mandatory. Honesty and accountability are essential for planning future endeavors. As a retired person, I am very concerned with the course our country is taking. Sandra Marr

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Sandra Massey — Jun 21, 2026

Subject: S7-2026-15 Comments From: Sandra Massey Affiliation: Jun. 21, 2026 I am a retail investor and I need the quarterly reports. I'm not interested in information that I need for informed decisions being kept from me.

Sandra Massey
Microscope Service Engineer
Illinois, Wisconsin, Iowa, Missouri & UP Michigan
c: (217)972-5604
sandra@micro-resource.com

Main Office/Shipping Address:
PO Box 64
302 South Park Dr.
Monticello, IN 47960
Phone: (217)972-5604

Sandra Peacock — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sandra Peacock Affiliation: Jun. 21, 2026 They already know that's not a viable solution and it will hurt the average in vestor and lend an unfair advantage to Potentially more savy traders w insider knowledge regard trade.

Sandra Quinn — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Quinn Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Just another one of trump's bad ideas to help his billionaire friends keep more of our funds. It's worked for 50 years and it will work for another 100 years.

Sandra Raither — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Raither Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: don't change anyth8ng. I l8ke having quarterly reviews

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Sandra Rodgers — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandra Rodgers Affiliation: Jun. 21, 2026 I need quartile reporting!

Get Outlook for iOS

Sandra Saye Foucqueteau — Jun 21, 2026
Subject: Keep it quarterly From: Sandra Saye Foucqueteau Affiliation: Jun. 21, 2026 Sandra Saye From Louisiana. I am a teacher about to retire . I certainly want to keep reporting quarterly as my investments need to be safe guarded. We put this in place after a financial disaster- keep it in place to avoid another disaster.

Sandra Smith — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Smith Affiliation: Jun. 21, 2026 Do not change reporting We need quarterly reports!

To the Securities and Exchange Commission:

Sandra T — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandra T Affiliation: Jun. 21, 2026 Quarterly reporting is the MOST reliable way to measure the market performance. If you wait until 6 months to report the actual fluctuations will not be seen by the shareholders. If this changes you might as well just shut the entire thing down. Keep taking away from your people and you won't have anything.

S. T.

Sandra Tabat — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Tabat Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Less regulation will allow fraud to flourish.
Sandra Tabat

Sandy Blight — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandy Blight Affiliation: Jun. 21, 2026 More information is always better than less. We, the general public need more transparency from our government and institutions, not less. Insider trading is already running rampant; semi-annual trading will only hurt private investors.

Sandra Blight
USA Citizen

Get Outlook for Android

Sandy Brand — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sandy Brand Affiliation: Jun. 21, 2026 We need quarterly reporting! Let’s keep everything fair for the investors!

Sandy Covey — Jun 21, 2026
Subject: S7-2026-15 From: Sandy Covey Affiliation: Jun. 21, 2026 It’s a no-brainer to keep the reports quarterly. Keep companies accountable to their stockholders and hold the guardrails in place. What affects one financially affects us all.
Sandy Covey
Retired
Washington state

The more Love you give, the more your heart is filled with Love.
Love is like a never ending stream. -Amma

Sandy Elkins — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sandy Elkins Affiliation: Jun. 21, 2026 Sandra Elkins, Art Teacher, Texas. Going to twice a year reporting is ridiculous! Even 4 times per year is adequate. Too bad it can't be done monthly! We need to manage ouroney with the most knowledge that we can!

Sandy Harlow — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandy Harlow Affiliation: Jun. 21, 2026 Isn't that an oxymoron? Going dark? Thats just openly screwing us...again

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Sandy Lance — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandy Lance Affiliation: Jun. 21, 2026 Transparency is a necessary part of government. Being alert to what is going on in the financial sector is a must. Retired on a fixed income.

Sandra Lance

Sandy Merrell — Jun 21, 2026
Subject: S7-2026-15 From: Sandy Merrell Affiliation: Jun. 21, 2026 Sandy Merrell, retired citizen,

Texas -- quarterly reporting should be retained so that individuals are able to make better decisions and so that companies are held accountable for the decisions that affect so many.

"Life is too important to be taken seriously." (Oscar Wilde)
"Moderation in moderation." (Sandy Merrell)

Sandy Moyer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandy Moyer Affiliation: Jun. 21, 2026 No more secrets

Sent from my iPad

Sandy Pullen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sandy Pullen Affiliation: Jun. 21, 2026 The Grate Grifter, AKA: trump, has GRIFTED enough of our taxes, by loosing Musk to DESTROY agencies meant for the GOOD of our country and others. I am SICK & TIRED of LOSING out to THE BILLIONAIRE BOYS CLUB! Our investments are OURS and this INSIDER TRADING B.S. is just more CORRUPTION from DON THE CON-MAN/CONVICT. WE THE PEOPLE WANT OUR COUNTRY BACK AND AFFORDED THE LAWS AND RIGHTS MADE TO PROTECT US, NOT THE RICHEST 1%! STOP THE INCOME WAR OF MORE FOR THE HAVES AND GIVE IT TO THE HAVE NOTS! KEEP THIS ON THE LEVEL FOR ALL! Sandra Pullen, Retiree raising 2 Grandchildren

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Sandy Torok — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sandy Torok Affiliation: Jun. 21, 2026 Stop this! We demand transparency! We have a right to know the financial situation of the companies we invest in and the sooner the better. Keep reporting at the Quarterly intervals. Sandra Torok, wife,Mother, Assistant Manager HOA Property Management.
Thank you for your attention to this matter!!!
Pawleys Island, SC

SandyPritz — Jun 21, 2026
Subject: S7-2026-15 Comments From: SandyPritz Affiliation: Jun. 21, 2026

Santi Karamchetty — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Santi Karamchetty Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't reduce corporations' accountability to the public We can't always trust their actions behind closed doors, just look at what their shenanigans caused in 2008. And now you want to allow them to withhold more information from investors? The SEC must continue to require corporations to disclose information so that investors can make informed decisions.

Sara Boomsliter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sara Boomsliter Affiliation: Jun. 21, 2026 Keep the quarterly reports so small investors(and big ones like retirement funds) have the information they need for their decisions. The change will not help people (like me) make the right choices if they choose to buy stocks. It also opens the door to more insider trading and dishonesty.

Sara Boomsliter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sara Boomsliter Affiliation: Jun. 21, 2026 Keep the quarterly reports so small investors(and big ones like retirement funds) have the information they need for their decisions. The change will not help people (like me) make the right choices if they choose to buy stocks. It also opens the door to more insider trading and dishonesty.

Sara Brewer Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sara Brewer Anderson Affiliation: Jun. 21, 2026 Keep it!

Sent from my iPhone

Sarah Aaserude — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Aaserude Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
With all the volatility coming from this administration, we need the best information possible in as timely a manner as possible. Changing this rule to give information LESS often makes no sense. It would allow companies to hide information for longer making the ups and downs of the market bigger once the info does come out. Speculation could increase as people try to guess what's happening instead of having solid data.
Please keep the rule as it is.

Sarah Burgess — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sarah Burgess Affiliation: Jun. 21, 2026 My name is Sarah Burgess, I work as an instructional designer, and I want to keep reports quarterly as an investor. This law is clearly meant to promote and allow insider trading, as this current administration is bent on deregulation of any and all consumer protections, now to include knowledge of our own investments. I don't want to see double the scandals in my investments as the need catches up to us "plebs" at ground level.

KEEP IT QUARTERLY.

We all know investors and shareholders won't be happy with that anyway, and the big companies will have to comply with quarterly reports or lose their investors trust. This is to allow smaller/more in-the-shadows companies to perpetuate scams. Saving a few bucks for honest companies, but

giving full permission to unethical ones to go wild.

Sarah Burgess of Maryland

Sarah Firestone — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sarah Firestone Affiliation: Jun. 21, 2026 I understand that quarterly reporting can be a drain on company resources, however it is necessary. Less frequent reporting will result in less transparency to investors which would result in poor decisions. With how fast the world moves now, quarterly reporting is a bare minimum. Companies expect speed and productivity from employees and investors should expect the same from their investments.

Sarah Hubbard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sarah Hubbard Affiliation: Jun. 21, 2026 Transparency and timely information are key factors in consumer confidence.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sarah Johnson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sarah Johnson Affiliation: Jun. 21, 2026 This is incredibly dishonest and it should be illegal. Public investors deserve transparency.

Sarah Letnes — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sarah Letnes Affiliation: Jun. 21, 2026 Quarterly reports resulted in higher earnings for investors. Corporations should be more accountable to shareholders and employees, not less!

We don’t want to return to the sluggish stock markets of the late 60’s. Computerization and AI make accounting easier. Corporations should stop being lazy whiners and just pony up the quarterly reports.

Let’s not Trump the stock market up, like we did to the Strait of Hormuz and the Reflecting Pool. We already have inflation so bad that someone working for minimum wage can’t buy a pound of beef with an hour’s worth of work!

I’m really afraid for the economy already. Please don’t make things worse!

-Sarah Letnes

Sarah Marshall — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Marshall Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do not pass this proposal. It will blindfold investors! Terrible idea for the overall health of the economy!

Sarah Miller — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sarah Miller Affiliation: Jun. 21, 2026 This is an absurd rule. How can I or anyone invest in a company that reports only practically historical figures? You must deny this change.

Sarah Napier — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Napier Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
No ****ing way!

Sarah Peters — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sarah Peters Affiliation: Jun. 21, 2026 Let's not create the ignorance of our financial institutions present in 1955 again. Our savings and their growth should be reported quarterly and if a correction in investments needs to be made, a timely response can be made.

Sarah Peters — Jun 21, 2026
Subject: No to six month reporting on investments. Quarterly is the mode in place. Hands off. From: Sarah Peters Affiliation: Jun. 21, 2026 Sarah Peters
216-496-9918

Sarah Spencer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Spencer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please retain the quartly reports for the sake of small investors and retailers. We do not like flying blind in a financial world.

Sarah Van Vleck — Jun 21, 2026
Subject: Quarterly Reporting From: Sarah Van Vleck Affiliation: Jun. 21, 2026 Please do not introduce the rule that lets companies go silent for 6 months. Quarterly reporting is key to our ability to make informed and intelligent investing decisions.

As a retiree with a set income, that is very important to me. Please do not take that away from us.

Sarah Van Vleck
Sent from my iPhone

Sarah Wilson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sarah Wilson Affiliation: Jun. 21, 2026 Sarah wilson head of medical writing. North Carolina. There is no reason to go backwards to semi annual reports. Quarterly reporting is better for investors and the public. Do not change tjis

Sent from my iPhone

Saundra Brooke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Saundra Brooke Affiliation: Jun. 21, 2026 It is more transparent in a timely manner. There is sufficient time to get reports complete and organized!

Saurabh Kulkarni — Jun 21, 2026
Subject: S7-2026-15 Comment From: Saurabh Kulkarni Affiliation: Jun. 21, 2026 My name is Saurabh Kulkarni, I'm a software engineer in the SF Bay Area. Justice will be served to the people who betray the public and rig the economy in favor of the elite.

The people are watching. You can still choose to not do this.

Saxon C Deck — Jun 21, 2026
Subject: S7-2026-15 Comments From: Saxon C Deck Affiliation: Jun. 21, 2026 Keep reporting each quarter!

Sent from my iPhone

Schoolnursesue — Jun 21, 2026
Subject: S7-2026-15 Comment From: Schoolnursesue Affiliation: Jun. 21, 2026 My name is Susan Thayer. I need to see quarterly reports to ensure my retirement funds are safe and eliminate any worry caused by a longer period between reports.
Oceanside Ca

Scot McGahee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scot McGahee Affiliation: Jun. 21, 2026 Please keep the quarterly reporting. Investors need regular up to date financial information to perform due diligence before buying or selling securities.

Sent from my iPhone

Scott Allen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Allen Affiliation: Jun. 21, 2026 This is a very bad idea. It's anti transparency, how can more opaqueness be good for anyone in the need to know community. That's about all that's needed to be said. In fact make it monthly.

President/CEO
scott@zensolid.com

m • 8086907405

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ZENSOLID, INC.
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Waipahu, HI 96797
office • 8086765522

www.zensolid.com
sales@zensolid.com
LIC# C-38870

Scott D. Irwin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott D. Irwin Affiliation: Jun. 21, 2026 I understand why the SEC is considering reducing some of the reporting and compliance requirements that grew out of Sarbanes-Oxley. Regulatory compliance has real costs, and those costs can weigh more heavily on smaller public companies than on large corporations.

At the same time, Enron, WorldCom, and other scandals taught us that transparency, accountability, and independent oversight serve an important purpose. Markets function best when investors have confidence that the information they are receiving is accurate and trustworthy.

The question shouldn't be whether we have controls or no controls. The question is whether the controls are appropriately scaled to the size and risk of the organization. A $500 million company should not necessarily face the same compliance burden as a $50 billion company.

As someone who works in resilience, governance, and continuity planning, I've learned that good controls are most valuable when they help an organization make better decisions, not when they exist simply to satisfy a checklist. Regulations can establish a floor, but ultimately leadership is

responsible for building a culture of integrity, accountability, and transparency.

Less regulation may reduce costs, but it does not eliminate risk. Investors, boards, and executives should remember that trust is earned through sound governance, not merely assumed because a rule was removed.

Kind regards,
Scott

Scott D. Irwin, CBCI

Scott Erb — Jun 21, 2026
Subject: S7-2026-15 From: Scott Erb Affiliation: Jun. 21, 2026 Anything trump wants to do is meant to screw the non- billionaire American people. Keep that in mind.

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scott evans — Jun 21, 2026
Subject: S7-2026-15 Comments From: scott evans Affiliation: Jun. 21, 2026 Do not allow the SEC to let companies only report twice a year. If anything we need MORE Transparency, not less. Stop the grift and the flow of money UP!

Sent from my iPhone

Scott Hardman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Hardman Affiliation: Jun. 21, 2026 We need accountability, transparency, honesty in our reporting. It needs to be quarterly. Scott Hardman, Retired

Yahoo Mail: Search, Organize, Conquer

Scott Herrmann — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Herrmann Affiliation: Jun. 21, 2026 My name is Scott Herrmann. As a trusted wealth advisor for many clients, I rely on transparency and trust. In today's season of deregulation, keeping safeguards and transparency is extremely important . Allowing longer time frames for bad actors to disguise their operations is not a good move. Do not change the reporting requirements to semi annual.

Scott P Herrmann, CKA®, FIC, ChFC®
Wealth Advisor
Shoreline Group

Great Lakes Advisor Group
CA Insurance ID 0L84872
connect.thrivent.com/scott-herrmann

189 E Chestnut St
Burlington, WI 53105
O 1-262-757-0199
F 1-877-879-6920

facebook.com/scott.herrmann.thrivent
linkedin.com/in/scottherrmannthrivent

Burlington Office Delavan Office Kenosha Office Madison Office
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scott hitch — Jun 21, 2026
Subject: S7-2026-15 From: scott hitch Affiliation: Jun. 21, 2026 We want to keep quarterly accountability

Sent from my iPhone

Scott Jones — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scott Jones Affiliation: Jun. 21, 2026 No god **** way!

Scott Landry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Landry Affiliation: Jun. 21, 2026 The tradeoffs need to be understood. Think about Enron and other such public disasters.

Get Outlook for iOS

Scott Long — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Scott Long Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As a working class small investor this would rob me of opportunity. I say no.

Scott Mcdonald — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scott Mcdonald Affiliation: Jun. 21, 2026 You are still trying to cheat and connive every way I can keep the quarterly reporting please it's crazy how y'all think y'all can just do whatever y'all want to do y'all are worse than the Democratic party it's crazy just to think like you ain't got enough money already and you want to make it to where y'all make more and more but leave us out it's redundant

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scott ross — Jun 21, 2026
Subject: S7-2026-15 Comments From: scott ross Affiliation: Jun. 21, 2026 Quartet statements are there to protect investors and provide transparency. Quarterly reports absolutely need to be maintained, it the law

Sent from my iPhone

Scott Rubel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Rubel Affiliation: Jun. 21, 2026 Crime. You’re just in favor of crime.

Sent from my slow iPhone

Scott Shapiro — Jun 21, 2026
Subject: File No. S7-2026-15 From: Scott Shapiro Why not eliminate reporting completely? All investors should have access to the same information to make informed decisions. Switching to semi-annual reporting gives insiders a greater advantage at the expense of the general public.

Scott Staheli — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scott Staheli Affiliation: Jun. 21, 2026 Stay quarterly!

Scott Thomas — Jun 21, 2026
Subject: File No. S7-2026-15 From: Scott Thomas Quarterly reporting allows stakeholders to make important voting and investing decisions. Removing this provides a company with the ability to side-step accountability with the stakeholders until 180 days has passed. In this modern time of lightning-fast decisions, capital investments, divestitures, M&A activity, and allocation of stakeholder funds, it would be, in my opinion, reckless to reduce accountability through S7-2026-15. This is effectively allowing the fox to guard the henhouse full time except for a brief moment of supervision. I am 100% against this proposal.

Scott Thompson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Scott Thompson Affiliation: Jun. 21, 2026 Do your job and keep quarterly reports so companies can't cheat us stock holders.
Scott L. Thompson, retired educator and stock holder.

Scott Whitworth — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Scott Whitworth Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports mandatory. Every individual investor will benefit. I am a physician, former military and small business owner. I rely heavily upon my investments, and need quarterly disclosures to make informed decisions about my portfolio, which is essentially my retirement fund since none of us can rely on the absolutely atrocious job the current administration is doing to protect/fund our Social Security.
Removing the quarterly reporting requirement would only allow companies to hide information. Any politician or political figure who protects businesses over individuals will be voted out of office by people like me.
Scott Whitworth

Scott Wilmore — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scott Wilmore Affiliation: Jun. 21, 2026 Keep your nose clean

then everything is copacetic. I did it, so can you!

I owned a business. I was honorable and trusted.
Life's too short to be taking advantage of anyone.

Scott Wilmore — Jun 21, 2026
Subject: S7-2026-15 Comments From: Scott Wilmore Affiliation: Jun. 21, 2026 Keep your nose clean then everything is copacetic. I did it, so can you!

Scotty Norman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Scotty Norman Affiliation: Jun. 21, 2026 To the S yeah this ain't cool letting them get away with thatecurities and Exchange Commission:
Not cool at all that you guys let him get away with that

SE Penney — Jun 21, 2026
Subject: S7-2026-15 Comment From: SE Penney Affiliation: Jun. 21, 2026 Enough corruption going on already, why give the availability and opportunity to do more devious shenanigans?

Sean Carter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sean Carter Affiliation: Jun. 21, 2026 More details matter. Not everyone is a Congress member or Trump croney in closed door meetings.

[image: iD8tionist] <https://htmlsig.com/t/000001CK75QP>

Sean Carter / Graphic Designer I Artist carterartist@gmail.com /
949.735.9725

iD8tionist http://www.id8tionist.com

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<http://www.id8tionist.com>

[image: http://id8tionist.com/img/mailsig.jpg]
<https://www.etsy.com/shop/id8tionist>

Sean Ford — Jun 21, 2026

Subject: S7-2026-15 Comments From: Sean Ford Affiliation: Jun. 21, 2026 Sean Ford, Senior Engineer, investor. Companies should always be required to report on their financial status many times per year (at least quarterly) so that investors have a reliable source of information to base their investment decisions on. Without that clarity we risk another ENRON situation. Companies need to be open about their finances such that all investors can have confidence in their investments.
Sean Ford

Sean Harwood — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sean Harwood Affiliation: Jun. 21, 2026 Lets keeo this open! Because open books fight corruption and keep companies honest! We have enough fraud happening here. Why try and incite more by introducing a blackout bill that lets companies cook books and executives inflate bonuses and salaries

Sent from my iPhone

Sean Meehan — Jun 21, 2026
Subject: S7-2026-15 From: Sean Meehan Affiliation: Jun. 21, 2026 Quarterly verifications have proven their worth as a tool for fraud deterrence. To depart from this policy is irresponsible to the point of recklessness.

Sean O'Brien — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sean O'Brien Affiliation: Jun. 21, 2026 The harm of changing to semi annual reporting from quarterly would far out with any minuscule savings companies. It’s a very dumb idea.

Sent from my iPhone

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sean ryan — Jun 21, 2026
Subject: S7-2026-15 Comment From: sean ryan Affiliation: Jun. 21, 2026 In an environment where knowledge is the only commodity to have, it’s a given that the majority of information not privy to the public is acted on by insiders far before the public is aware of this information. It does not seem to be logical for the SEC to decrease transparency in this environment.

Sent from my iPhone

Sean Wood — Jun 21, 2026
Subject: S7-2026-15 From: Sean Wood Affiliation: Jun. 21, 2026 Sean Wood. Dry cleaners' associate. Portland Oregon 97214. Absolutely keep things quarterly... Makes zero sense to lessen the oversight for cost reasons or whatever is proposed. Why? Cos cost will be much higher on the flip side of this than it is today, making it easier to cheat will for sure create higher costs to the tax payer! Simple enough for anyone to understand.... My opinion!

Sean Wood — Jun 21, 2026
Subject: S7-2026-15 From: Sean Wood Affiliation: Jun. 21, 2026 Sean Wood. Dry cleaners' associate. Portland Oregon 97214. Absolutely keep things quarterly... Makes zero sense to lessen the oversight for cost reasons or whatever is proposed. Why? Cos cost will be much higher on the flip side of this than it is today! Simple enough for anyone to understand.... My opinion!

Seana Greene — Jun 21, 2026
Subject: S7-2026-15 Comment From: Seana Greene Affiliation: Jun. 21, 2026 Transparency is vital to the American people. Keeping everyone in the dark is an act of cowardice and dishonesty.

Seasnun — Jun 21, 2026
Subject: S7-2026-15 From: Seasnun Affiliation: Jun. 21, 2026 Jo Keep quarterly recording

Resistance is no longer an option, it is now a matter of life or death. The lights are going out on democracy across the globe and the time to wake up from this nightmare is now. Henry A. Giroux

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Sebastian Gunter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sebastian Gunter Affiliation: Jun. 21, 2026 It has come to my attention that a new rule allowing companies to refrain from quarterly public filings has been formally proposed. As a finance student, I have very strong opinions on this matter.

Public access to quarterly reporting is essential for maintaining the financial health of all businesses, as well as preventing fraud and insider trading. It shows a far more accurate picture of the state of the company, and to allow any group to only file every six months is not just a disregard for the wellbeing of the economy at large, but inherently malicious towards consumers, investors, and small businesses. To put this into effect would not only allow, but encourage financial misrepresentation, and false claims towards investors by larger companies.

Maintain quarterly public filing. Thank you.

Seleste Upshaw — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Seleste Upshaw Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Subject (as required by the SEC): My view on Rule S7-2026-15
I oppose the six month proposal. Investors should be aware of how their investment is going. Reporting should remain quarterly.

Sincerely,
Seleste

Selina Ferrer — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Selina Ferrer Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not change from quarterly reporting. Things the sweet spot cadence to keep the market user friendly for the common investor.

Selina Ferrer

Sergey Kochengin — Jun 21, 2026
Subject: support quarterly reporting From: Sergey Kochengin Affiliation: Jun. 21, 2026 Dear SEC official,
I am an individual investor since 2006. I strongly in favor of quarterly reporting.
I am not sure how one could invest in an individual stocks without quarterly reports.
Sincerely,
Sergey Kochengin,
320 Birch Rill Dr. Alpharetta GA.
United States citizen by naturalization.

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sfblue girl — Jun 21, 2026
Subject: S7-2026-15 Comments From: sfblue girl Affiliation: Jun. 21, 2026 Denise Elraheb, Examiner. I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings.

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SGT Phil Whitehead — Jun 21, 2026
Subject: S7-2026-15 From: SGT Phil Whitehead Affiliation: Jun. 21, 2026 These fat cats have spent their entire lives finding ways to screw us over. They don't deserve any more latitude than any of the rest of us. And just because they have a big money negotiator on their side pushing for this doesn't mean they should get it. Look at it this way. If it was you, would you get it? Enough said.

Phil Whitehead
Retired, Yavapai County
Sheriff's Office
Paulden, AZ

928-237-0073 (cell)

Shalini Gupta — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shalini Gupta Affiliation: Jun. 21, 2026 It is not good. Quaterly report adds transparency doing away with this will be adding secrecy and potential loss for investors. Save investors do not remove quaterly reporting by the companies. It is a necessity.

Shamila Manley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shamila Manley Affiliation: Jun. 21, 2026 Keep it Quarterly.... there's more at stack. Assistant Manager at a Storage Unit Facility. *SKM

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Shane Duffy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shane Duffy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The halving of earnings reports to twice a year will leave retail investors operating in a black hole with a lack of information. This will lead to less informed and poorer decisions.
Regular investors to be well informed about the companies they put their hard-earned money into. Cutting earning reports to twice a year will introduce a higher risk of some companies manipulating their results. Regular investors will likely not have the capability of seeing these issues.
Please do not reduce quarterly disclosures as this will lead to less-informed and poorer decisions, and poor decisions lead to more risky and dangerous environments.

Shannon Armitage — Jun 21, 2026
Subject: S7-2026-15 From: Shannon Armitage Affiliation: Jun. 21, 2026 For the financial safety of the American people, please keep this quarterly. Don’t allow history to repeat itself. The measure was put in place for reason, don’t let that reason happen again. Protect our investments.

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shannon crane — Jun 21, 2026
Subject: S7-2026-15 Comment From: shannon crane Affiliation: Jun. 21, 2026 I’m a massage therapist (31 years) living and working in Scottsdale, AZ. I have stocks and mutual funds. Transparency is important to me.
Keep the reporting quarterly! We must maintain requirements for the most frequent reporting on company performance- don’t reduce the reporting requirements. Thank you.
Shannon Crane
8221 E Garfield St, L-19
Scottsdale, AZ 85257

Sent from my iPhone

Shannon Erickson — Jun 21, 2026
Subject: S7-2026-15 From: Shannon Erickson Affiliation: Jun. 21, 2026 My name is Shannon Erickson. My job title is as a financial litigator in the United States. This quarterly signing masters to "everyone" in every country that wants the rich to follow the rules and stop cheating and lying to make themselves even richer, no matter what it takes. This is one very small, and definitely legal step to keep fraud and cheaters accountable. Wouldn't it be nice if we could trust the overly wealthy? I think so, but we cannot! Please sign this and keep people honest or put them in prison. Simple.

Shannon Friske — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shannon Friske Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Companies need to be held accountable and without having to report quarterly there is more time to hide things. Accountable and transparency have to be upheld by the SEC. Corruption is running rampant, protect us all, please.

Shannon Marquardt — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Shannon Marquardt Affiliation: Jun. 21, 2026 A great invention keeping corporations honest.
To

Shannon Reynolds — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shannon Reynolds Affiliation: Jun. 21, 2026 They need to remain accountable to avoid another Enron disaster.

Shannon Reynolds
sent from Mobile phone

Shannon Roeder — Jun 21, 2026
Subject: S7-2026-15 From: Shannon Roeder Affiliation: Jun. 21, 2026 Keep the quarterly reporting in place. Quit removing the checks and balances that were put in place to safeguard everyone, not just those in power.

I lived through Enron, the Dot Com bust and the Mortgage fiasco. We cannot return to unsafe times.

I am writingthis from Edmonds, WA where Ihave lived for almost 40 years. I want to continue living in a country for all of the people, not just a select few.

Shannon L Roeder
Edmonds, WA 98026-5413
Shannonlroeder@gmail.com

Shari Lee Douglas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shari Lee Douglas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I have great concerns over reduced reporting. My investments are very important to my family and less information, less often, could have a significant impact on our management decisions. I question who would be served by less updates because it doesn't seem as if it is investors. I am strongly opposed to the changes proposed.

Sharif A — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharif A Affiliation: Jun. 21, 2026 It is absolutely ridiculous to think 4 times a year to get even somewhat honest transparency from major companies is too much for them & the SEC. Seems there are still people intent on bringing another insider lead crash to the whole world economy yet again.

Don't be stupid, keep it as is and demand 4 quarterly reports from all companies!!!!!

Sharlyn Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharlyn Smith Affiliation: Jun. 21, 2026 We should change the SEC quarterly reports to monthly reports. We all have computers now and need to stop pretending reports are a burden.

Sharon Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharon Anderson Affiliation: Jun. 21, 2026 Retired. But quarterly reports were eas
ser because i always put a credit against
my chucking account when I knew from payrolls and billings what was coming up.

Sharon Andrews — Jun 21, 2026
Subject: S7-2026-15 From: Sharon Andrews Affiliation: Jun. 21, 2026 This is corruption from the SEC to feed the Republican agenda to steal from the American people. Do your jobs to protect us and not CEOs. What's wrong with you people. This will allow more criminal activity to happen unchecked and at what cost to stockholders, pensioners, etc. It really seems like our government wants to destroy its own people and this organization is carrying out that agenda. Please stop before you destroy more retirees lives.
Sharon Andrews

Sharon Armstrong — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharon Armstrong Affiliation: Jun. 21, 2026 The public relies on these quarterly reports for factual data and information. The act of reducing these reports to every six months is a detriment to transparency and honesty.
Do not change reporting rules. It undermines both sides of the equation.

Sent from my iPhone

Sharon Bryers — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Bryers Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency is key to accountability. Please do not change quarterly reporting requirements.

Sharon Craven — Jun 21, 2026
Subject: S7-2026-15 From: Sharon Craven Affiliation: Jun. 21, 2026 Accountability is key, it must remain quarterly!

Sent from my iPhone

Sharon Eaton — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharon Eaton Affiliation: Jun. 21, 2026 Do not pass the bill

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Sharon Freel-Quina — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Freel-Quina Affiliation: Jun. 21, 2026 Please keep the quarterly reporting! It's important because any company can become shady when greed takes over. Thank
you.

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Sharon Hersey Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Sharon Hersey Please keep quarterly filings!! We need stringent checks and balances so we the American public and TAXPAYER are protected from corporate corruption and greed. Keep the filings quarterly. Thank you.

Sharon Hinckley — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sharon Hinckley Affiliation: Jun. 21, 2026 Sharon Hinckley,

Artist, La Jolla, California. I think 💭 keeping quarterly reporting is extremely important. Please don't change it.
Thank you 🙏 for taking the time to consider this request.

Sent from my iPhone

Sharon Jewell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sharon Jewell Affiliation: Jun. 21, 2026 Sharon Jewell, 78 and retired in California using investment income to supplement social security. The quarterly reporting encourages frequent accountability with lower likelihood of earnings and cash flow surprises crashing the stock price. Quarterly reports support lower financial surprises.

Sent from my Verizon, Samsung Galaxy smartphone
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Sharon Kane — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Kane Affiliation: Jun. 21, 2026 My name is Sharon Kane. I am a retired RN. I am increasingly concerned about the economic future of our country as a whole. Our children and grandchildren deserve the best life we can give them. All choices made by corporations need to place the common good as a paramount component of decision making. History IS going to record this era of Trump's America as a travesty. Don't go down with him.

Sent from my iPad

Sharon Levy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Levy Affiliation: Jun. 21, 2026 I'm Sharon Levy, a senior editor and motion designer. Reporting should stay quarterly because I need quarterly information to make decisions. Moreover the clients that the company I work for used that information to mange decisions that effect my whole company.

Sent from my iPhone

Sharon Mangione — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharon Mangione Affiliation: Jun. 21, 2026 As a pass business owner, if u don't figure everything out every night to put aside for each month which is there for each qter is hard enough. For sure someone would fall short if it was to be every six months. Better for the IRS to gain more in pass due payments for sure. Why would u want to do that to the public. Business owners struggle enough to make ends meet. I am still looking into opening up a food truck. I would much rather have everything quarterly. Why change something that is working for the business owner.

SHARON MARCONI — Jun 21, 2026
Subject: S7-2026-15 Comments From: SHARON MARCONI Affiliation: Jun. 21, 2026 I strongly and emphatically urge that all my earning reports remain quarterly! As a senior I rely on being up to date because I have life changing decisions on the horizon and my accurate, up to date reports are crucial to my well being and making informed, sound decisions!

Sent from my iPad

Sharon Norlander — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Norlander Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Many of us were taught to believe that the SEC role was to insure a level playing field for ALL investors; and to protect the public from being defrauded by unscrupulous companies. If the SEC is unwilling to continue to regulate and hold companies 'feet to the fire' to prevent the public from being ripped off by fraudsters, then perhaps D.O.G.E. needs to save the taxpayers some more money.

Sharon Padula — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Padula Affiliation: Jun. 21, 2026 Please keep Quarterly filings. The 6 months filing is too much of a gap for honest reporting. Thank you, Sharon Padula

Sharon M. Padula
Creedmoor, NC

Sent from my iPhone

Sharon Padula — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Padula Affiliation: Jun. 21, 2026 Please keep Quarterly filings. The 6 months filing is too much of a gap for honest reporting. Thank you, Sharon Padula

Sharon M. Padula
Creedmoor NC

Sent from my iPhone

Sharon Rathbun — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Rathbun Affiliation: Jun. 21, 2026 It should stay quarterly

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SHARON RICHARDS — Jun 21, 2026
Subject: S7-2026-15 Comments From: SHARON RICHARDS Affiliation: Jun. 21, 2026 We need more windows in to what this crooked administration is doing not less!!

Sent from my iPhone

Sharon Sunness — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sharon Sunness Affiliation: Jun. 21, 2026 Dear SEC,
My name is Sharon Sunness I am 62 yrs old, I have worked hard my whole life in Sales, for telecommunications and now I am learning investing. Allowing public companies and others to create a blind spot for up to six months keeps me in the dark as to how my investments are doing, how the world is doing. It is excessive and businesses do not need this kind of relief only thieves do. I want you to know my opinion so you can consider a NO vote against semi annual reporting. Thank you
Sharon Sunness
607-245-9714

Sharon Womack — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sharon Womack Affiliation: Jun. 21, 2026 I am a client service professional for a financial
Services office. I completely disagree with this and the impact it would have on me personally and anyone with a retirement account. This is America and we should be free to continue receiving quarterly statements and logging into our accounts anytime we want!

Sharon Womack

Sent from my iPhone

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sharronclarrison — Jun 21, 2026
Subject: S7-2026-15 Comments From: sharronclarrison Affiliation: Jun. 21, 2026 Quarterly reporting to investors, especially smaller investors, is an important tie between those that invest their hard earned money and the company that they choose to support. Three month reporting cycles are the necessary backbone of accountability of those using that money. To extend that timeframe between reporting can lead to an erosion of faith between the two parties. And could lead to fund misappropriation not being found out in time for smaller investors to withdrawn their financial support and move on in a timely enough manner to save their investment. Smaller investors will most assuredly be the ones to be hurt at greater levels by corporate misappropriation as the percentage of loss is greater. Bottomline keep reporting to a three month cycle. If corporations pay taxes quarterly they can report to their investors quarterly.

Sent from my Galaxy

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shawn blaisdell — Jun 21, 2026
Subject: S7-2026-15 Comment From: shawn blaisdell Affiliation: Jun. 21, 2026 Make the reporting daily to make it fair for small investors.

Sent from Proton Mail for Android.

Shawn Burke — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Burke Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Its bad enough that those that hold more investing power want to control the one organization that represents all investors in a fair manor. Now these major investors want to control more power and money by controlling the SEC from having companies from reporting vital information, that help smaller investors gain a stronger position in this economy.
How is it that said company each day can lose thousands of investor monies, but show profits of billions at the end of their fiscal year. I say the SEC be left alone stay as it is and not be controlled by those who have the wealth and power all to the special interests.
thank you for this opportunity to share my thoughts on this issue.
God bless all, in Jesus' name, Amen.

Shawn Fields — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Shawn Fields Affiliation: Jun. 21, 2026 Hi. Shawn F. from LA. History shows reporting twice a year isn't good for anyone except the board members trying to hide their numbers and cash out as much as they can before the crash of their stocks. This creates distrust and weakens the market. Keep quarterly!

Shawn Redfield — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shawn Redfield Affiliation: Jun. 21, 2026 I object to lessening investor safeguards. The public needs more protection from bad actors or unfortunate circumstances, not less.

Shawn Redfield
Passive Investor

Shawna Lee — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shawna Lee Affiliation: Jun. 21, 2026 This is just an opportunity for crimes of opportunity. Fewer and fewer people trust big businesses. We know that big businesses lie to their shareholders and to the public in general. It is good business and is right to have quarterly reports. It's just like a grade card. We the people really do need to know what's going on. Shawna L Lee RN BSN

Shawna Richie — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shawna Richie Affiliation: Jun. 21, 2026 Shawna Richie, Pharmacy Technician. Don't give corporations even more leverage against the layman. We've had ENOUGH. DO THE RIGHT THING....NOT THE MORALLY BANKRUPT OPTION FOR PROFITS. BE
GOOD TO OTHERS. WE DON'T DESERVE TO BE ABUSED AND TAKEN ADVANTAGE OF. CHOOSE CONSCIOUSNESS OVER DISCEPTION PLEASE. EVERYONE IN THE PRIVATE SECTOR IS STRUGGLING. SOON THE STRANGLE HOLD WILL BREAK US ALL.

Yahoo Mail: Search, Organize, Conquer

Shay Jacks — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shay Jacks Affiliation: Jun. 21, 2026 This is a betrayal to every American. Americans have lost faith in our government and politicians. We don't trust the agencies that are supposed to protect us and that's why the vast majority don't trust our food and water. We are being taught to distrust science and scientists. If this passes a lot people who had grandparents that grew up in the Great Depression will remember the lessons they taught. Greed is not good and is unsustainable.

Chenelle - A concerned American

Shefchik Daniel — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shefchik Daniel Affiliation: Jun. 21, 2026 Shareholders deserve timely investment updates.

Sheila Cristilli Jarvis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sheila Cristilli Jarvis Affiliation: Jun. 21, 2026 Lots of perks for the rich. What about the rest of us? Thanks to the rich we now have plastic in our brains, medicine that does nothing. Food that is poison. Where is the protection for us?

Sent from my iPad
Sheila Jarvis

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sheila dempsey — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: sheila dempsey Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The quarterly disclosures help us to make informed decisions.Please continue quarterly disclosures

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sheila gray — Jun 21, 2026
Subject: S7-2026-15 Comment From: sheila gray Affiliation: Jun. 21, 2026 Companies should continue to be required to report financials quarterly. Financials can change quickly especially in a world where tarrifs are imposed at odd times and world affairs such as wars impact fuel, fertilizers and trade flows and can impact companies differently. They are definitely following their own financials monthly at a minimum, investors should have it quarterly at a minimum.

Regards, Sheila Gray

Sheila Henry — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Henry Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Citizens need to be informed to prevent fraud and deceit. Start thinking about the citizens of the United States.

Sheila Phillips — Jun 21, 2026
Subject: File No. S7-2026-15 From: Sheila Phillips Like many investors living on a fixed income which may be reduced by the current administration, I need information on a more regular basis than semiannually. Don't hamstring investors more by making this change.

Shel Biss — Jun 21, 2026
Subject: Keep it quarterly From: Shel Biss Affiliation: Jun. 21, 2026 The proposed change is reckless, self serving to whoever proposed it, and lacks transparency for governance, which will bring further decay to the United States fiscal stability. Please reject the proposal for benefit of our future generations. Shelley Bissell, Coordinator.

Shelley Bialka — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shelley Bialka Affiliation: Jun. 21, 2026 I’m retired and follow the stock market closely to manage my investment accounts. I feel companies should report earnings quarterly to keep the public informed.

Shelley Bialka

Sent from my iPhone

Shelley Pos — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shelley Pos Affiliation: Jun. 21, 2026 I feel the need for quarterly reports will keep the public more informed so I want to continue current policy.

Thank you,
Shelley Posniewski

Shellie Taggart — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shellie Taggart Affiliation: Jun. 21, 2026 Shellie Taggart, Program Director. This is an insane proposal at a time when transparency is needed more than ever. For profit companies, like our government, must be accountable to the people they are designed to serve.

Shelly Lowery — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shelly Lowery Affiliation: Jun. 21, 2026 This 6 month of blindness for investors is or should be criminal. If you cannot be transparent with us there is no trust. So why would we invest in companies that do this to their investors?
Sincerely,
Shelly Lowery

Shelly Rouse-Freitag — Jun 21, 2026
Subject: S7-2026-15 Comment From: Shelly Rouse-Freitag Affiliation: Jun. 21, 2026 We need transparency. Companies need accountability. Keep quarterly reports. The public is tired of being least important. Do the right thing.

Shelly Rouse-Freitag
US Citizen

Sent from my iPhone

Shelly Williams — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shelly Williams Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Don't give insiders a leg up!

Shelvie Widener — Jun 21, 2026

Subject: S7-2026-15 Comment From: Shelvie Widener Affiliation: Jun. 21, 2026 Keep the quarterly report, retired, disabled, there is too much corruption already.

Sher McF — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sher McF Affiliation: Jun. 21, 2026 Transparency is IMPORTANT. You're KILLING the Lives of Many Americans who Rely on those accounts ...especially in Retirement. We DON'T have fluid unlimited resources like you and the wealthy making these decisions for their own gain.My God.Is NOTHING Sacred ?

Sheri Lyn

Shera Surface — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shera Surface Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly disclosures are the norm. Keep it that way.

Shera Surface — Jun 21, 2026
Subject: S7-2026-15 Comments From: Shera Surface Affiliation: Jun. 21, 2026 Shera Surface. Quarterly reporting is the norm. Keep it that way.

Sent from my iPhone

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sheree Loftus — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: sheree Loftus Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
the more the public knows the better informed they can be, send out information quarterly so there is transparency THANKS

Sheridan Williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sheridan Williams Affiliation: Jun. 21, 2026 Keep integrity in the results. Keep the reporting quarterly

Sheridan Williams

Sherilyn Lawson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherilyn Lawson Affiliation: Jun. 21, 2026 Quarterly transparency must be maintained

Sent from my iPhone

Sherra Caruso — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sherra Caruso Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
DO NOT HIDE VITAL INFORMATION !! Disclose and report EVERY QUARTER

Sherri D Bennett — Jun 21, 2026
Subject: S7-2026-15 From: Sherri D Bennett Affiliation: Jun. 21, 2026 We must do everything in our power to keep those in power reporting regularly with oversight. To lessen these requirements is to tell people in high power that they can get away with whatever they wish and furthermore that the SEC does not care what they do. This is not a message law abiding citizens want I'm so tired of the elite, getting a pass on their crimes and their intentional misinformation save quarterly reporting

Sent from my iPhone

Sherri Gordon — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Gordon Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 is to suggest "Q-Lite" as an alternative rule.
I respectfully submit the following summary and recommendation for the Commission's consideration.
Summary
- Maintain quarterly reporting cadence and existing filing deadlines (40/45 days).
- Replace full interim financial statements in Q1 and Q3 with a standardized, abbreviated interim report "Form 10-Q-L" focused on high-value metrics and material event flags; retain full interim financial statements and independent accountant review for Q2 and Q4.
- Require Q-Lite to include: standardized, machine-readable metrics (revenue, operating income, net income, EPS, cash & short-term investments, total debt, operating cash flow, free cash flow) with YTD and quarter comparatives; concise MD&A highlights limited to material trends and liquidity risks; a material-event flag and brief summary; officer certification of completeness.
- For Q-Lite quarters, require a limited-scope accountant review focused on the standardized metrics and key balance sheet items (lower scope/cost than a full review).
- Mandate event-driven full disclosure: if predefined materiality thresholds are met (e.g., ≥10% revenue variance, ≥15% net income variance, covenant breach, major litigation/financing), issuers must file an 8-K or amended Form 10-Q with full interim statements.
- Preserve full quarterly reporting for specified sectors with high supervisory needs (financial institutions, REITs, etc.).
- Require machine-readable tagging (inline XBRL) for Q-Lite metrics and provide standardized templates to streamline preparation.
- Phase in adoption (optional first two years) and issue PCAOB/SEC guidance on limited-scope review procedures and materiality triggers.
Rationale
- Protects retail investors by preserving quarterly cadence, providing consistent, comparable, machine-readable metrics each quarter, and ensuring prompt event-driven disclosure for material

developments.
- Reduces issuer burden and cost by eliminating preparation and full review of two sets of interim financial statements annually for most issuers, and by standardizing formats and tagging to lower drafting and QA time.
- Balances transparency with efficiency, limiting information loss through materiality thresholds, sector carveouts, and retained semiannual full reviews.
Requested implementation details
- Adopt clear, quantitative materiality triggers for mandatory event-driven disclosure.
- Require standardized XBRL tagging and provide templates and a safe harbor for template use during the transition.
- Issue PCAOB guidance defining acceptable limited-scope review procedures for Q-Lite quarters.
- Implement phased, optional adoption for an initial period (e.g., two years) with post-implementation assessment and reporting to the Commission.
Conclusion
Q-Lite preserves timely, standardized information for investors while materially reducing routine compliance burden for issuers. It offers a middle path that maintains investor protections and market transparency, lowers costs, and leverages machine-readability to benefit retail investors and data aggregators.
I appreciate the opportunity to comment and am available to provide draft rule text, a sample Q-Lite template, or estimated cost/benefit analysis on request.

Sherri Hyde — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Hyde Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I want transparency and to know what you are up to report your earnings to the public and investors. Quit trying to hid your profits!

Sherri Knutsen — Jun 21, 2026
Subject: S7-2026-15 From: Sherri Knutsen Affiliation: Jun. 21, 2026 My name is Sherri Knutsen my title customer service. I'm in Sacramento. This matters to me because they should keep it the same. No one should get a break. Especially CEO's

Sent from my iPhone

Sherri Murchison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherri Murchison Affiliation: Jun. 21, 2026 against

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Sherri Murchison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherri Murchison Affiliation: Jun. 21, 2026 against changing. we need full transparency

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Sherri Whittington — Jun 21, 2026

Subject: Comment on S7-2026-15 From: Sherri Whittington Affiliation: Jun. 21, 2026 Continue quarterly reporting. I'm close to retirement and I need to know regularly. Knowledge is power.

Sent from my iPhone

Sherrie Cichetti — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherrie Cichetti Affiliation: Jun. 21, 2026 Keep quarterly reports coming for transparency!!

Sent from my iPhone

Sherrie Downing — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sherrie Downing Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Hmmmm. What could go wrong? This would be analogous to leaving your doors open while someone is on a crime spree. There are reasons for the quarterly reporting schedule for CEOs. Remember ENRON?

Sherron Moulton — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sherron Moulton Affiliation: Jun. 21, 2026 The public demands it.

Sent from my iPhone

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sherry albarado — Jun 21, 2026
Subject: S7-2026-15 Comments From: sherry albarado Affiliation: Jun. 21, 2026 Quarterly reporting should remain. There is absolutely no reason and it is suspect for a company to report anything less than quarterly.

Sherry Bruner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherry Bruner Affiliation: Jun. 21, 2026 Do not let companies go dark for 6 month intervals.

Sent from my iPhone

Sherry Daniels — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Daniels Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Enough!
Can't you ever get enough of sterling people's money?

Sherry Johansen — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherry Johansen Affiliation: Jun. 21, 2026 I believe removing quarterly reporting is just another way for businesses to skirt their fiduciary responsibilities to their shareholders and keep the public.m in the dark. Keep the lights on, I think quarterly reporting is a necessary measure to keep everyone accountable.

Regards,
Sherry Johansen

Sherry Koenig — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherry Koenig Affiliation: Jun. 21, 2026 We need more transparency, not less. I'm a 74-year-old widow who depends on my investments to live. My financial advisor makes suggestions based on those quarterly reports. Just another example of the ultra-rich trying to bleed money from the working class.

Get Outlook for iOS

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sherry lewis — Jun 21, 2026
Subject: S7-2026-15 Comment From: sherry lewis Affiliation: Jun. 21, 2026 Heck fire do it monthly

Sent from my iPhone

Sherry Maclay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sherry Maclay Affiliation: Jun. 21, 2026 Quarterly reports are barely enough notification- increasing to 6 months leaves virtually no notice of any changes. How can anyone evaluate the company and its future without consistent reporting. A 6 month reporting window would increase potential for fraud and decrease current information for review/ evaluation by investors.
Thank you
Sherry MACLAY

Sherry Martindale — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sherry Martindale Affiliation: Jun. 21, 2026 This is nothing more than an effort to allow businesses to be poorly run without being exposed to shareholders. Probably the second worst decision than Citizens United. This in no way should be allowed to pass.

Sherry Stromsoe — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sherry Stromsoe Affiliation: Jun. 21, 2026 Complete disclosure is what is needed in all monetary transactions when it concerns the population. Other wise it is human nature to take advantage of financial gains from knowledge obtained through information that is not publicly available. My family are living the consequences of big companies taking advantage of their knowledge of what is going on with the investment and activities of said companies now. Why would we want to give them more time to develop plans and processes to take advantage of their pre existing knowledge to create opportunities and outcomes that enrich their ability to increase the extensive wealth and capabilities to make such decisions that allow them to influence the outcome they desire are not necessarily legal or moral.

Sent from my iPhone

Sheryl Chapman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sheryl Chapman Affiliation: Jun. 21, 2026 My name is Sheryl Chapman. I am an investor with various brokerages. I want to know where my money is! Quarterly reports provide me with information I need to live. I am a retiree. It is my money that is being invested here not some greedy billionaire's. The move to stop quarterly reporting smacks of racketeering.

Sincerely,
Sheryl Chapman
Email: sheryl3001@gmail.com (818)585-4654

Sheryl Chapman — Jun 21, 2026
Subject: S7-2026-15 From: Sheryl Chapman Affiliation: Jun. 21, 2026 As a retired accountant, I know there are many ways to hide money. Even with stringent reporting, people can and will find loopholes in the law. By stopping quarterly reporting to the SEC, there is a giant loophole for corruption. This regime is corrupt to the core. I will not agree to your proposed law. If government agencies like the SEC won't do its job, the people who have worked hard and saved are going to be stripped of their assets. That is the intent of this law, is it not?

Sincerely,
Sheryl Chapman

Email: sheryl3001@gmail.com (818)585-4654

Sheryl Malloy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sheryl Malloy Affiliation: Jun. 21, 2026 Do not change the reporting quarterly, companies need to be monitored regularly.
Sheryl Malloy

Sheryl Rudolph — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sheryl Rudolph Affiliation: Jun. 21, 2026 Keep the quarterly reports. No blackout periods allowed.

Sent from my iPad

Sheryl Shumsky — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sheryl Shumsky Affiliation: Jun. 21, 2026 OMG in the age of AI there should NOT be a return to old time reporting. Reporting should be easier now with new technology to run reports. Don't let financial weasels try this tactic to deliver LESS information and LESS transparency to the American people.

-from Sheryl's iPhone

Shirl Vatter — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shirl Vatter Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do what is right, not what Satan tells you to do.

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shirlee Sue DUNCAN — Jun 21, 2026
Subject: S7-2026-15 Comments From: shirlee Sue DUNCAN Affiliation: Jun. 21, 2026 Stop hiding and cheating

Sent from my iPhone

Shirley — Jun 21, 2026
Subject: S7-2026-15 From: Shirley Affiliation: Jun. 21, 2026 Why make it easier for people to lie, cheat and steal? My family and so many, many others personally experienced the imploding of Enron. Not enough went to prison for that debacle! Do NOT change the quarterly reporting!

Shirley

Shirley Evans — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Shirley Evans Affiliation: Jun. 21, 2026 To the Securities achange Commission:

Shirley Kirby — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Shirley Kirby Affiliation: Jun. 21, 2026 Continue with quarterly reporting. The more info furnished the better informed we are.

Sent from my iPhone

Sibyl James — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sibyl James Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
There should permanently be quarterly checks to keep things honest. We the people are tired of people in control taking advantage.

Sibylle Gay — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sibylle Gay Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Unfair to investors. Hell no.

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sidney race — Jun 21, 2026
Subject: S7-2026-15 Comment From: sidney race Affiliation: Jun. 21, 2026 Well i got ask when did it. Come to. Us. And them and. Like there's a civil war. Going on.thats. Been rigged and no matter like Wene a cop is targets you nothing you can do and your. Just. ****ed.
All your hard work and a further. Gone. So. Y nit just. Shut the. ****ing. Government off. Get ride if it and. Go back to. Comeres run by the people not.
Any elite or nasties billionaireares and cap on. How much. You can. Earn it have. For every one is the same and have same.rights to have what you have and.
You can make more goes to. Done one that
Dose the. Dirty work and can't. That way every one. Has the same makes the same. And there's no. Other higher or. Lower were all the. Same. Daaaaa. Every thing eles. Is. Just a. Trap for all us to. Just. Lose abs pay. Them. Rich bastards. Moor.
Hey. Dummies. Wake. Up. Your. Being led. Like. A. Horse at the. Glue factory.
Hey ((((,(,dummy)))))).
You will always. Be. At bottom and.
Be held.there. When someone. Can. Profit at your exspence and have everything. You wired for. And they. Don't. Just play tricks and. Miss guid and profit from. It.
Kiss it all good by. You. Don't even have the right to. Live. Or. Eat. Or. A place to sleep on. Your own. Planet. At all you. Can't. Even gather. Food. Or. Water. Or.
Build shelter to. Get out of. The. Weather. And all. Any where. They put in jail and tear you **** down and.throug you back on the street with nothing. Don't you dear try to. Makeshelter or.gather food to eat.

You little. Nasty. Earth scum.
Rite on. Great. I polls. Nothing.maters you suck

Sent from my iPhone

Sig1978 Wis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sig1978 Wis Affiliation: Jun. 21, 2026 Why change this when it's working to keep investors safe. This starts chipping away at accountability which can leave investors holding the bag, an empty bag with no return on their investment.

Sent from my iPhone

Silvia Alvarez — Jun 21, 2026
Subject: S7-2026-15 From: Silvia Alvarez Affiliation: Jun. 21, 2026 How are we supposed to keep company's Hines y every time the fig up the give them a break and the rest of us carry the burden…… that is bs.

Sincerely
Silvia Alvarez

Sent from my iPhone

Simonne Keller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Simonne Keller Affiliation: Jun. 21, 2026 Simonne Keller - This will just make it harder for everyday people trying to invest for retirement. If you are investing in a company, you have the right to know if it is being financially responsible.

Simple Strategies — Jun 21, 2026
Subject: S7-2026-15 Comment From: Simple Strategies Affiliation: Jun. 21, 2026 Don't be like the current administration, you are

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Sindy Tascier — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sindy Tascier Affiliation: Jun. 21, 2026 American corporations are already running things from behind the scenes and this is just one more way to do it. As a citizen, as an American I am sick and tired of all the games. Stop this nonsense now.

Sindy R. Tascier

Sir — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sir Affiliation: Jun. 21, 2026 It will put the small investor at an disadvantage

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Sir Mixalot — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sir Mixalot Affiliation: Jun. 21, 2026 This is "HIDING" so lets not
Pat Wells

Skye Blue — Jun 21, 2026
Subject: S7-2026-15 Comments From: Skye Blue Affiliation: Jun. 21, 2026 My name is Leslie O'Keefe, I'm a single middle aged woman working as a travel agent, and this matters to me because I invest to have money for my future when I retire. I don't want to work until I die.

Sloan McDonald — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sloan McDonald Affiliation: Jun. 21, 2026 I strongly object to changing quarterly reporting to 6 month increments. It puts investors in the dark and makes it harder to track accountability of companies. Investors deserve to know what is going on, especially when they are retired.
Sloan M McDonald DDS

Sent from my iPhone

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sloatbush — Jun 21, 2026
Subject: S7-2026-15 Comment From: sloatbush Affiliation: Jun. 21, 2026 Do not reduce fiscal oversite! Quarterly reporting more critical in fast changing times and where trust on the part of investors at all time low!

Sent from my Galaxy

Smith Joe — Jun 21, 2026
Subject: S7-2026-15 Comments From: Smith Joe Affiliation: Jun. 21, 2026 Transprancy must be maintained to keep Honesty (Old Antage But very true) BAD THINGS HAPPEN IN THE DARK!!!

Smith Kennedy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Smith Kennedy Affiliation: Jun. 21, 2026 Changing this regulation provides no public benefit. Allowing this violates the SEC's own mandate.

Cheers,
Smith

Smith Kennedy
smitty_decoy@mac.com

So-koola photos — Jun 21, 2026
Subject: S7-2026-15 Comments From: So-koola photos Affiliation: Jun. 21, 2026 This shouldn't be allowed. It gives companies to much time to commit fraud. And they are public companies so there dealings should be made public and need to remain as such

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Sondra Jameson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sondra Jameson Affiliation: Jun. 21, 2026 6 months is far too long between reports. Quarterly needs to be kept in place.

Sent from my iPhone

Sonia Gomez — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sonia Gomez Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: the people should have access to these reports. Do not stop providing them as it's your duty to continue to share transparency with the people of the nation.

Sonja Williams — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sonja Williams Affiliation: Jun. 21, 2026 It is critical that every investor receives the most up to date information on the status of their account, especially in these volatile economic times. Therefore, reports should remain quarterly.

Sonja Williams
Durham, North Carolina

Sonja Woodward — Jun 21, 2026
Subject: Quarterly Reporting needs to stay! From: Sonja Woodward Affiliation: Jun. 21, 2026 Quarterly reporting is necessary to protect regular people investors from corporate malfeasance, fraud, bad practices, and insider trading. Do not go to bi-annual reporting!

Soojin Kang — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Soojin Kang Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
This is one of the best and efficient way for retail investors to get information about companies as a shareholder

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Southern Change — Jun 21, 2026
Subject: S7-2026-15 From: Southern Change Affiliation: Jun. 21, 2026 Cutting accountability in half is asinine. Keep the rules as-is.

Sent from Proton Mail for Android.

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spacestuff4me — Jun 21, 2026
Subject: S7-2026-15 Comment From: spacestuff4me Affiliation: Jun. 21, 2026 Why is the SEC trying to eliminate transparency in our financial markets again ? How about the SEC helps the average investor, instead of always finding a way to steal and eviscerate us ? Shame on you.

Sent from my Galaxy

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speedyham545 — Jun 21, 2026
Subject: S7-2026-15 Comments From: speedyham545 Affiliation: Jun. 21, 2026 Sean Ford, Senior Engineer, investor. Companies should always be required to report on their financial status many times per year (at least quarterly) so that investors have a reliable source of information to base their investment decisions on. Without that clarity we risk another ENRON situation. Companies need to be open about their finances such that all investors can have confidence in their investments.

Spiff Wasimatta — Jun 21, 2026
Subject: S7-2026-15 Comment From: Spiff Wasimatta Affiliation: Jun. 21, 2026 With an increasing emphasis on police presence in America, I suggest we apply this logic to some of the worst criminals of all. The corporate kind. I support minimum Quarterly reporting. You should too.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Stacey Klump — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stacey Klump Affiliation: Jun. 21, 2026 My name is Stacey Klump. I am barely able to invest right now due to high prices but my job as a clinical research professional ensures that I have the education to submit a valuable, relevant comment. Please read it to the end and share it with anyone and everyone that needs to see it.
In no industry would you hand over your money to someone who isn't transparent. You demand transparency when you order food, buy a car or house, and when you purchase/receive healthcare. Big or small, you demand details. Fast food provides calorie count, nutritional content and ingredient lists. Thats a really small transaction, but you have ALL the details. The restaurant even posts inspection certificates. Then all the way up to bigger purchases like houses and cars, you get ALL of the information. You even know where the parts for the car were manufactured and where it was put together.
What does this have to do with the SEC? When the product is financial, such as stocks/ETFs, we should have ALL the details. Insider trading is always going to be a problem, but when companies that promised to share information with the public on a quarterly basis now can obfuscate their books for half a year? That is going to make insider trading downright easy. We demand so much transparency these days that even quarterly seems like a long time. We should be aiming for monthly, not quarterly. With companies large enough to go public, there is no reason they can't report monthly. They know what their key performance indicators are every minute of every day. We should not be heading in the direction of less transparency, we should demand more. MORE transparency, MORE often!
Thank you in advance for reading and demanding more.

Stacey Smalls — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stacey Smalls Affiliation: Jun. 21, 2026 It is appalling that they are trying to reduce the timing requirements to inform the public of key financial information on performance! If you approve this, that would be an outrage! Timing of information is still the most critical for enabling good timely decisions. Less loss could result.

Stacey Turner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Stacey Turner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Keep the Quarterly Reporting! Information equals more security for investors.

Staci Stewart — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Staci Stewart Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
It is vital to see these reports quarterly in minimum for the investor to see what a happening with

their investment.
There is absolutely no reason to stop the report unless you intend to delay recognition of deceit and fraud.

Staci Stewart

Stacia Wegert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stacia Wegert Affiliation: Jun. 21, 2026 Our family members work to hard for to long, we invest the money we have literally swet and bled for. Quarterly gives us ,the working people the same chance as you. Insider trading not only lines your pockets it also steals our money we have coming to us.

Stacie Turk — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stacie Turk Affiliation: Jun. 21, 2026 Keep companies honest and transparent for investors. Quarterly reporting is a necessity. Not negotiable.

Stacie Turk

Sent from the road...🌀

Stacy Davenport — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Davenport Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why would you change your standards now? We will figure that out eventually.
This change is not to protect the little guy doing his best to save for his future.

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stacy.hay — Jun 21, 2026
Subject: S7-2026-15 Comments From: stacy.hay Affiliation: Jun. 21, 2026 The quarterly reports need to stay quarterly! We don't need to start down a path of no return for people who don't have any other resources.

Sent from my Galaxy

Stan Leo — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stan Leo Affiliation: Jun. 21, 2026 Tried this before and was a disaster leave it to quarterly or make it monthly but six months is to long

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STAN RYNEX — Jun 21, 2026
Subject: S7-2026-15 Comments From: STAN RYNEX Affiliation: Jun. 21, 2026 Please keep the reporting quarterly. The more timely information we have, the better investment decisions we can make.

Thank you. Stan Rynex

Sent from my iPhone

Stanley Chamallas — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stanley Chamallas Affiliation: Jun. 21, 2026 Hell no! Don't allow companies to go to semi annual reporting!

Stanley Chamallas
25 Honeycomb Way
Newmarket NH 03857

stan.chamallas@me.com

STAR LANIGAN — Jun 21, 2026
Subject: S7-2026-15 From: STAR LANIGAN Affiliation: Jun. 21, 2026 I am a CPA. It doesn't matter whether it is individuals, businesses, or government, we should never limit information that helps decision makers. Having confidence in that information is crucial!

Star Lanigan | CPA

STAR LANIGAN & ASSOCS., LLC
phone: (773) 984-5788
site: www.starlanigan.com
email: star@starlanigan.com

Starzship — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Starzship Affiliation: Jun. 21, 2026 Keep it the way it is now. D Masai

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Stellar Devlin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stellar Devlin Affiliation: Jun. 21, 2026 No

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STEPHAN PATTERSON — Jun 21, 2026
Subject: S7-2026-15 Comments From: STEPHAN PATTERSON Affiliation: Jun. 21, 2026 The whole point of the SEC is to monitor and protect against fraud. This allows fraud so no changing of the current rules

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Stephanie — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephanie Affiliation: Jun. 21, 2026 Given how volatile and fragile our social contract is, open transparency is a must. Data and information from companies needs to be more overt than covert. Keep information flow quarterly.

Stephanie Flannigan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephanie Flannigan Affiliation: Jun. 21, 2026 Quarterly is a must! Going “dark” for six months is a disaster!

Sent from my iPhone

Stephanie Genovese — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephanie Genovese Affiliation: Jun. 21, 2026 I am very concerned about removing quarterly earning reports. It is common to have quarterlies affect the stock price often in significant ways because it is the moment we learn how the company is actually doing as opposed to how we assume it is doing. Removing quarterly reporting makes it much more difficult for the average investor to know if your investment is in a good place. It also gives some history as to how the company has unfolded and if it has been able to meet it's own guidelines. This information is valuable to the average investor who has no inside information. Quarterlies are a system of checks and balances that help investors make better decisions about their investments. We already have insider trading in congress and quarterly reporting is the only way we can really keep tabs on investments. The loss of quarterly reporting will mean bigger shock waves to the average investor while the people in the know will have plenty of room to make better decisions in a more timely matter. Big investors already move the market with their investment decisions. This will enable them to move it with more ease while leaving average investors unaware until it is too late for them. The average investor will be left in the dark and hit with shock waves. This is very concerning and only benefits big investors and insider traders. I am very against eliminating quarterlies. Companies who want your investment should have to show their value.

Please do not eliminate quarterly earning reports.

Thank you,
Stephanie

Stephanie Hallock — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephanie Hallock Affiliation: Jun. 21, 2026 Stephanie Hallock
Retired
Quarterly reports on my investments help me make wise financial plans. This is my money and I should be entitled to know how well it is doing and what type of management decisions are being made on a quarterly basis, so I also can make wise decisions.

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stephanie kocian — Jun 21, 2026
Subject: S7-2026-15 Comment From: stephanie kocian Affiliation: Jun. 21, 2026 Transparency is important and the ethical choice and quarterly reporting protects companies, investors, the government and the people.

Get Outlook for iOS

Stephanie Roberts Finance Manager (BBA-Accounting/MBA) — Jun 21, 2026
Subject: File No. S7-2026-15 From: Stephanie Roberts This is the most bizarre and shady suggestion EVER. Companies won't even hire qualified finance people because they are CHEAP and now this? This isn't a move toward transparency, it's a move toward corruption.

Stephanie Seay — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Seay Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Less data is always less. It makes for less informed decisions. Please do not do away with quarterly reporting.

Stephanie Ware — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephanie Ware Affiliation: Jun. 21, 2026 Openness and being forthright on your reports to the public are essential. There is no reason to shorten your quarterly reports to semi-annual. Especially during these times, show you are able board and not willing to make the public question your motives. S. Ware, Citizen

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Stephen Franco — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephen Franco Affiliation: Jun. 21, 2026 Quarterly is the minimum monthly would be better

We can't let companies get away with one or two times a year reporting

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Stephen Hirschhaut — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephen Hirschhaut Affiliation: Jun. 21, 2026 To whom it may concern:

I am retired since 2013. the gutting of rules for corporations is just another handout to the wealthiest 1% thus exacerbating income wealth disparity. the ability to hide graft and malfeasance is being made easier by this sec proposal. the rules should not be changed just for convenience. small business , of which i had owner for 34 years was required to report and i complied.

Regards

Stephen Hunt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Hunt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Why would anyone (other than someone trying to take advantage of the retail investor - the group of investors most commonly "out of the loop") propose such a change? In an effort to encourage retail investment of dollars into the market - which should be fair and open, please do not handcuff the average retail investor. The proposal is not fair, not just, and simply not right. It constitutes a step in the wrong direction for 99.9% of American investors trying to get ahead and prepare for retirement/ future.

Stephen Littell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephen Littell Affiliation: Jun. 21, 2026 I have my life's savings invested in American companies. I deserve quarterly reports on what they are doing with the money I have loaned them!

Keep the reporting rule as it is now!
Stephen W. Littell

Sent from my iPhone

Stephen Moore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephen Moore Affiliation: Jun. 21, 2026 I'm a retired engineer living on my savings. Through my 40 plus years of working and managing projects I have learned that being accountable and holding others accountable for their actions is key to successful business operations. More closely things are monitored the easier it is to foresee problems. In this fast changing financial environment we live in today, requiring quarterly reporting is essential for maintaining financial integrity. Dale Moore

Sent from my iPhone

Stephen Mueller — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stephen Mueller Affiliation: Jun. 21, 2026 Totally lame excuses for eliminating standard quarterly reporting. This would prevent proper analysis by owners of trillions of dollars of investments. Full disclosure must also be timely to protect investors and retirement account holders. Stephen Mueller - retired investment advisor

Sent from my iPhone

Stephen Ruten — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephen Ruten Affiliation: Jun. 21, 2026 Was this thought up by Nancy Pelosi and Obama too?

Thank You,
Stephen Ruten

Sent from my iPad

Stephen Trahan — Jun 21, 2026
Subject: S7-2026-15 Comments From: Stephen Trahan Affiliation: Jun. 21, 2026 Quarterly reporting is best. Leave it be.

Sterling McVay — Jun 21, 2026
Subject: S7-2026-15 From: Sterling McVay Affiliation: Jun. 21, 2026 We must keep an ever vigilant eye on the CEOs, lest they be tempted to rob the masses.

Sternwulf Von Drakenwhyk — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sternwulf Von Drakenwhyk Affiliation: Jun. 21, 2026 Truly bad idea that favors thieves and hinders the small investors

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Steve — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steve Affiliation: Jun. 21, 2026 We need as much transparency and updated infor.atiin as possible, or I won't be investing. "Keep It Quarterly!"

Yahoo Mail: Search, Organize, Conquer

Steve — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Affiliation: Jun. 21, 2026 Keep the quarterly reporting. As a small investor with limited funds to invest for my future , I need the most up to date info as possible on my investments. Thanks, Steve from Moorhead Minnesota

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Steve — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steve Affiliation: Jun. 21, 2026 We need as much transparency and updated information as possible, or I won't be investing. "Keep It Quarterly!"

Steve Royce

Yahoo Mail: Search, Organize, Conquer

Steve and Julie Paulson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve and Julie Paulson Affiliation: Jun. 21, 2026 Steve Paulson, retired. Longer gaps create an unfair advantage for corporate insiders.

Sent from my iPhone

Steve And Paula Tortorice — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve And Paula Tortorice Affiliation: Jun. 21, 2026 We don’t have much. But what we do have is quarterly reports of how our small investments are doing Don’t take that way. It’s our best way to see if we’re still okay financially. I’m quite certain in these trying times that thousands of Americans don’t have much anymore and can’t afford to lose anymore than we already gave. Please, keep the quarterly reports continue to be the norm!
PM Tortorice
Retired Special Ed Teacher

Sent from my iPhone

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steve bliss — Jun 21, 2026
Subject: S7-2026-15 Comments From: steve bliss Affiliation: Jun. 21, 2026 Keep it at 3 months. Corporations are already gouging us. Steve Bliss

Sent from my Galaxy

Steve Buckingham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Buckingham Affiliation: Jun. 21, 2026 Absolutely must

respect the individual investors insights into quarterly operating results. Any responsible company is looking at financial reports at least quarterly, and they should be shared.
I am a retired person, who manages my own retirement funds. Steve

Yahoo Mail: Search, Organize, Conquer

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steve campbell — Jun 21, 2026
Subject: File No. S7-2026-15 From: steve campbell I want more information, not less, to make my investment decisions. The appearance is that insiders will still have this info for their decisions while the little guy out here in the public is on the outside. It sows mistrust in my opinion and likely the generally educated public investors. There's gotta be a better way to keep us informed in the short term. Also, companies can grow thicker skin about public opinion and make their decisions for the long term. If they make the right decisions, the smart investors stay invested and are rewarded. If seemingly poor decisions are made, then the investor should know that sooner than later

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Steve Field — Jun 21, 2026
Subject: S7-2026-15 From: Steve Field Affiliation: Jun. 21, 2026 These are times when all corporations should be accountable to the public and their shareholders, including salaries, bonuses and perks. Quarterly reporting has been the norm for a long time. Changing that will only make it easier to hide earnings etc. Honestly monthly reporting would be better.

Steve Fowler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Steve Fowler Affiliation: Jun. 21, 2026 The US tried that and it didn't work. Let's not repeat the same mistake again.

Steve Fowler

Steve Halvorson VP of Engineering — Jun 21, 2026
Subject: File No. S7-2026-15 From: Steve Halvorson Quarterly earnings are crucial for market stability and protecting investors. It forces companies to be transparent and issues to rise to the surface much faster than they otherwise would. This becomes especially important during market uncertainty where quarterly earnings shine light on what is happening with companies. Investors are much more likely to sell at the first sign of economic disruption and ask questions later as they will have to wait considerably longer to figure out where markets are headed. This is likely to lead to bigger and longer drawdowns in markets, which cause deeper and more frequent recessions as market confidence deteriorates. The goal of the SEC is to protect investors by forcing corporate transparency not helping them hide issues for 6 months

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Steve Harsh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Harsh Affiliation: Jun. 21, 2026 Keep Quarterly Reports!!!!! Better yet, make them Monthly!!

Steve Harsh

Steve Hoover — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Steve Hoover Affiliation: Jun. 21, 2026 Companies have proven time and again that they must be audited on a regular basis to prevent malfeasance.
Yes, Quarterly is an extra expense but it protects the owners (shareholders) of the company and the value of their investment.

Stephen E Hoover
Emery Engineering Services
Fountain Hills, AZ

Steve Icky — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steve Icky Affiliation: Jun. 21, 2026 Its bad for investors! Business could hide losses that could hurt investors.

Steve K. — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve K. Affiliation: Jun. 21, 2026 Not having quarterly reporting would be a disaster for the common investor. This is a terrible idea and only serves well-connected fat cat investors. Keep the transparency of quarterly reporting!

Steve Morse — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Morse Affiliation: Jun. 21, 2026 Steve Morse, Retired sheet metal worker. Working folks need protection from Wall Street. Don't make corruption easier.

Steve Ramsey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steve Ramsey Affiliation: Jun. 21, 2026 Cut the corruption. Keep reporting as it is. Enough already with breaks for greedy bastards, including your boss and his corrupt family.

Steve Reed — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Reed Affiliation: Jun. 21, 2026 This is a very bad idea. It's an opportunity for massive fraud. It's inconceivable, given the massive corruption uncovered in the past, that this is even a consideration. If enacted, this law will further undermine investor confidence.

Do not allow this to happen.

Steve Reilich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Reilich Affiliation: Jun. 21, 2026 Moving AWAY from transparency is the WRONG WAY TO GO!!

Sent from my iPad

Steve Saia — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve Saia Affiliation: Jun. 21, 2026 I have litigated numerous security fraud cases and regular quarterly reporting as well as liability for false and misleading public statements is the only way to hold companies and their executives accountable. The general public is already at the bottom of the information food chain to make investment decisions. Do NOT make it worse!

Sent from my Verizon, Samsung Galaxy smartphone
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Steve W. — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steve W. Affiliation: Jun. 21, 2026 Leave reporting quarterly.

Steveandlarry242 — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steveandlarry242 Affiliation: Jun. 21, 2026 Hasn't taco pedo ****ed us over enough?

Steven d. Wentzel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steven d. Wentzel Affiliation: Jun. 21, 2026 It should be weekly! Stop letting these scumbag millionaires get away with everything! Time to take America back, and put it in the capable hands of the working class!

Yahoo Mail: Search, Organize, Conquer

Steven DaSilva — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steven DaSilva Affiliation: Jun. 21, 2026 Rolling back to regulations that existed over 70 years ago is insane in today's world with the corporate abuse that has already crept back up under the Trump administration.

You're aiming at the little people to crush them in favor of corporate greed. Which is what regulations since 1955 was meant to mitigate.

~Steve
Sent from my iPhone

Steven Delacruz — Jun 21, 2026
Subject: S7-2026-15 From: Steven Delacruz Affiliation: Jun. 21, 2026 Keep Quartly reporting. I'm sure there's a Constitutional discrepancy here and when it's pursued think of all the fallout. Consider that for a moment.

Steven Delia — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Steven Delia Affiliation: Jun. 21, 2026 We need to leave it alone. We need quarterly teports. Dont fix something tha is not broke!

Steven Delia
Century 21 Delia Realty Group
1720 N Pine
DeRidder, La 70634
337-463-2121
C21deliarealtygroup@gmail.com
Louisiana License 45745
“Each Office Independently Owned and Operated”

Steven Feldman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steven Feldman Affiliation: Jun. 21, 2026 Keep quarterly reports!!!

Steven Fiering — Jun 21, 2026
Subject: S7-2026-15 From: Steven Fiering Affiliation: Jun. 21, 2026 hi, I strongly oppose changing the current rules that require CEOs to certify their quarterly financial reports of publicly traded companies. I invest in the stock market and that commitment is absolutely necessary to enable confidence in the financial reports. without that we will once again be at the mercy of CEOs that think they can lie and get away with it with no consequences when it is discovered. Steven Fiering, professor Dartmouth College, Lebanon NH

Steve Fiering PhD
Professor of Microbiology and Immunology
Geisel School of Medicine at Dartmouth
622 Rubin DHMC, Lebanon, NH, 03756
Cell 603 520 4274
The most exciting phrase in science, the one that heralds new discoveries is not "Eureka!" (I found it) but "That's funny..." Isaac Asimov (1920-1992)

Steven Hong — Jun 21, 2026
Subject: S7-2026-15 From: Steven Hong Affiliation: Jun. 21, 2026 Keep reporting Quarterly

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Steven Millard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steven Millard Affiliation: Jun. 21, 2026 Why would they want to change the rules?
Could it be to minimize information & time to favor institutional investors?
They count on our money but want us in the dark about what they're up to while keeping themselves up to date giving themselves an edge, an unfair advantage.
Don't allow it, keep the rules as they are currently, keep it fair for small investors.
My name is Steven Millard retired & my retirement depends on investment results.

Sent from my iPhone

Steven Nguyen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Steven Nguyen Affiliation: Jun. 21, 2026 Steven Nguyen, Technical Support.
Quarterly reporting promotes transparency, accountability, and timely disclosure of financial performance. It gives investors and stakeholders regular insight into a company's operations and financial health, helping them make informed decisions.

Steven P — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steven P Affiliation: Jun. 21, 2026 If you want people to be honest, you don't allow big shots to hide their financials or anything else they deem as relevant. What fun and deception they can have when no one is manning the books.

Steven Schilke — Jun 21, 2026
Subject: S7-2026-15 Comments From: Steven Schilke Affiliation: Jun. 21, 2026 Insider trading at its best for screwing normal investors over while the CEO make bank screwing over investors. This is corruption straight from the white house attempting to bankrupt American citizens for their own gain.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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still water — Jun 21, 2026
Subject: S7-2026-15 From: still water Affiliation: Jun. 21, 2026 Let's be honest, without quarterly reporting the dishonesty floodgates are open wide.

Stuart Hurt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Stuart Hurt Affiliation: Jun. 21, 2026 My name is Stuart Hurt, and I live and work in New Orleans, LA. According to SEC chairman Paul Atkinson, this proposed change would allow companies to “self-determine” reporting schedules to better align with their business needs. It is counter to the logic of mandatory reporting that businesses be allowed to report in ways that help their strategy rather than informing consumers. Keep mandatory quarterly reporting. Reject this proposal.

Sue — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sue Affiliation: Jun. 21, 2026 Keep the quarterly reporting. As a retiree, it is important to stay aware of any changes. I do not have billions or even millions to lose.

Sue Langguth, retiree

Sent from AOL on Android

Sue Battle-McDonald — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sue Battle-McDonald Affiliation: Jun. 21, 2026 Greetings. My name is Sue Battle. I live in Annapolis, Maryland and am a recently retired state regulatory official. I know from my work how important accountability and transparency are. Reporting needs to be maintained quarterly. Every six months is not sufficient.

Sent from my iPhone

Sue Betzer — Jun 21, 2026
Subject: S7-2026-15 From: Sue Betzer Affiliation: Jun. 21, 2026 Sue Betzer RN To even consider this is ludicrous! They have proven repeatedly that they will engage in dishonesty, fraud and abuse with their power and money. They just don't seem to understand
 that we are all humans and deserve to be treated fairly and with respect. Not with lies, theft and greed. When will any of the power brokers realize that enough really is enough. You can only spend so much money in a lifetime and your legacies aren't anything
 to be proud of when you earned them by trodding on the backs of ordinary people. The little guys, remember them? The beating heart of America!

Yahoo Mail: Search, Organize, Conquer

Sue Buchanan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sue Buchanan Affiliation: Jun. 21, 2026 Marilyn Sue Buchanan, Retail Investor

I want to make certain my investments are on track. Quarterly reporting is needed to stay on track! Semi-annual reporting leaves too much room for the wool to be pulled over investors’ eyes.

Sue Cole — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sue Cole Affiliation: Jun. 21, 2026 We need the quarterly report!

Sent from my iPhone

Sue Dietzman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sue Dietzman Affiliation: Jun. 21, 2026 Quarterly reports are extremely important and necessary for people's money and financial security.

Sue Farnham — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sue Farnham Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
KEEP THE REPORTS QUARTERLY!!! Stop this thievery!!!!!

Sue Farnham — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sue Farnham Affiliation: Jun. 21, 2026 Keep quartly reporting!!! Keep the stock market HONEST!!!

Sent from my iPhone

Sue Gaska — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sue Gaska Affiliation: Jun. 21, 2026 Please do not allow biannual reporting. Everyone, especially retirees, have a right to see what's going on with their investments! Changing this could allow for more fraud and tampering with our money while we don't have access to seeing it happen. Protect our funds!

Susan Gaska

Sue Greaves — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sue Greaves Affiliation: Jun. 21, 2026 This seems like a solution in search of a problem. What is wrong with the current reporting rules and who stands to gain from the change? I suspect those who stand to gain from changes in these rules include wealthy donors and organizations that can exploit these loopholes to exert more control over political campaigns without adequate disclosure. These changes could hurt the average American and reduce the value of our savings, all to give a gift to the wealthiest. Americans are struggling with the costs from the tariffs and the increase in gas and food prices, to add this to the mix would be devastating for the average American. Please listen to the public and don’t move forward with this change

Thank You

Sue from Arizona

Sent from my iPad

Sue Griggs — Jun 21, 2026
Subject: S7-2026-15 Comments From: Sue Griggs Affiliation: Jun. 21, 2026 To Whom It May Concern (but do they really care?),

While the SEC is citing the "global standard" of semi-annual reporting, there are too many instances of that standard failing. It becomes a case of "if all your friends jump off a cliff, would you do it, too?"

Also, making it "voluntary" is patently ridiculous as what company in their right mind would voluntarily remain with quarterly reporting if they don't have to? Answer: None.

Individuals and non-profit organizations rely on quarterly reporting to make the best decisions possible about their investments for their futures, both financially and so they can continue to help those their charities are set up to help.

Even with quarterly reporting, there is no guarantee against bad actors and mismanagement of company assets. Remember Enron? Remember the housing bubble of 2008?

Allowing companies to literally hide their financial records for 6 months at a time protects the corporations, not the little guy, the normal people that are just doing their best to survive financially in the day-to-day world. Why is the SEC trying to protect the ones that already have more protections and golden parachutes than the regular American citizen?

Do better.

Sincerely,
Susan Griggs

Sue Jacob — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sue Jacob Affiliation: Jun. 21, 2026 People need to have an hour accounting of their investments. Why wouldn’t you want to keep it high from them?

Sent from my iPhone

SUE QUINN — Jun 21, 2026
Subject: S7-2026-15 Comment From: SUE QUINN Affiliation: Jun. 21, 2026 Sue Quinn, retired. If this is true information that doing semi annual reporting will cause a loss to investors than I say stay with quarterly reporting. I depend on my investments as well as social security and paid into retirement accounts (that are invested in the stock market for my income. Thank you.

Sue Reiman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sue Reiman Affiliation: Jun. 21, 2026 What's the problem with quarterly reports? Why has it become so difficult?

Sent from my iPhone

Sue Steele — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sue Steele Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The People will be screwed as usual!

Sue W — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sue W Affiliation: Jun. 21, 2026 WHY? Companies and corporations are making record profits. I don't approve of corporations/businesses going "dark" for 6 months at a time.
Would any of those executives approve this financial reporting in a business they invested a lot of money in? Doubtful. The RECORDS of cases of proven fraud: Enron (2001) – The U.S. energy trading firm used a complex web of off-balance-sheet entities to hide billions in debt and inflate profits. When the fraud was exposed, investors lost over $74 billion, and the company collapsed illumeably.net.

WorldCom (2002) – The telecommunications giant inflated its assets by more than $11 billion through fake accounting entries. The scandal led to bankruptcy and severe losses for shareholders illumeably.net.

Theranos (2015–2018) – The health-tech company falsely claimed to have developed revolutionary blood-testing technology. Investigations proved the technology was ineffective, and founder Elizabeth Holmes and others were convicted of fraud. Investors lost hundreds of millions www.businesseconomy.com+1.

Wirecard AG (2020) – The German payment processor falsely reported €1.9 billion in cash that did not exist. The company went insolvent, causing major losses for investors and triggering one of Germany's largest corporate scandals www.businesseconomy.com+1.

FTX (2022) – The crypto exchange collapsed after it was revealed that customer assets were misused for risky investments, creating an $8 billion shortfall. Founder Sam Bankman-Fried was sentenced to 25 years in prison www.businesseconomy.com+1.

Steinhoff International (2017) – The South African retailer overstated profits and assets by nearly

$7.4 billion, leading to a sharp share price collapse and significant investor losses www.businesseconomy.com.

Bernie Madoff Investment Management (2008) – Operated the largest Ponzi scheme in history, defrauding investors of $64 billion before the scheme unraveled zentara.blog.

As an investor in the stock market, I strongly vote NO, to not submitting quarterly reports. To quote: "Show me the money"

Susan Walsh, Retired VA Associate Chief Nurse. Citizen investor.

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suemoody6 — Jun 21, 2026
Subject: S7-2026-15 Comments From: suemoody6 Affiliation: Jun. 21, 2026 I need to know each quarter. Its my retirement life!!!

Sent from my Galaxy

Susan Adams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Adams Affiliation: Jun. 21, 2026 And now why do they want to change the time limit? So they can hide what there doing. Stay with the standard we have already established.

Susan Agrella — Jun 21, 2026
Subject: S7-2026-15 From: Susan Agrella Affiliation: Jun. 21, 2026 The general public who puts its trust in executives to do the right thing cannot continually be screwed over. Laws matter and are in place to prevent fraud and abuse of the public who puts their trust in corporate executives.

That younfor considering my comment,
Susan A.

Susan Agrella — Jun 21, 2026
Subject: S7-2026-15 From: Susan Agrella Affiliation: Jun. 21, 2026 The general public who puts its trust in executives to do the right thing cannot continually be screwed over. Laws matter and are in place to prevent fraud and abuse of the public who puts their trust in corporate executives.

Susan Allelo — Jun 21, 2026
Subject: S7-2026-15 From: Susan Allelo Affiliation: Jun. 21, 2026 This is INSANITY! KEEP THE QUARTERLY REPORTING! How long are we as a country going to continue to make corruption easier? It ultimately impacts the citizens, the people, who the government is supposed to work for us.
Susan Allelo
Dallas, Texas

Susan Anderson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Anderson Affiliation: Jun. 21, 2026 Susan Anderson Retired
This is my money that you have agreed to be responsible for. Do the right thing, otherwise we will come after you. Remember Enron.

Susan Anderson (Exec. Office) — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Anderson (Exec. Office) Affiliation: Jun. 21, 2026 We DO NOT need less transparency- we need MORE! Unlike the 1950's we have no pensions. We are the first generation to totally self-fund retirement. DONT screw with it.
Thank you

Susan Anderson
Ross Stores, Inc
susan.anderson@ros.com
(510) 708-3938

Susan Anich — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Anich Affiliation: Jun. 21, 2026 Stealing is wrong, period. Don't make it legal!

Sent from my iPad

Susan Armand — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Armand Affiliation: Jun. 21, 2026 Continue quarterly reporting!!
Susan Arjmand
Physician

Sent from my iPhone

Susan Bacchi — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Bacchi Affiliation: Jun. 21, 2026 This is an absolute and blatant attempt to further deceive. Keep It Quarterly!

Susan Battaglia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Battaglia Affiliation: Jun. 21, 2026 I am not in the market. I lost everything in the financial crisis of 2000s and am now retired and poor. The people who have retirement portfolios need your protection. KEEP IT QUARTERLY!

Susan Bienvenu — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Bienvenu Affiliation: Jun. 21, 2026 My name is Susan Bienvenu.
I am a retired medical practitioner who saved carefully for retirement. Quarterly reporting is how small investors and people with IRAs know what is going on and allow us to act accordingly.
Removing quarterly reporting, at a time when things are moving much more quickly, will mean more instability for those of us who rely on our IRAs to survive.
This change appears to be at the service of those who will benefit from our inability to react in a timely manner due to a lack of information.
Please do not remove this access from us.
Sincerely,
Susan Bienvenu

Susan

Susan Blanchard — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Blanchard Affiliation: Jun. 21, 2026 I want transparency, and quarterly.
Susan Blanchard retired RN

Susan Blanchard — Jun 21, 2026
Subject: S7-2026-15 Commentsretired From: Susan Blanchard Affiliation: Jun. 21, 2026 I want transparency, and quarterly.
Susan Blanchard retired RN

Susan Box — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Box Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Quarterly disclosures help me make important disclosures. Please do not change this.

Susan Capuano Buchanan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Capuano Buchanan Affiliation: Jun. 21, 2026
UNEQUIVOCALLY NO! This is administrative laziness at best, open corruption in practice

Susan

Susan Cassidy — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Cassidy Affiliation: Jun. 21, 2026 Hello,
My name is Susan Cassidy and I disapprove of the change in reporting earnings from quarterly to semiannual. As a retiree dependent upon my investments this is extremely concerning to me. I fear fraud and abuse will result without quarterly reports. Keep the system as is, this administration is full of corruption and we can not give them another tool.
Thank you in advance.

Sent from my iPhone

Susan Csiszer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Csiszer Affiliation: Jun. 21, 2026 We need to know what our investments are doing. Keeping the company we allow to manage them out in the open to monitor them can only benefit the us the invester. . Susan Csis. I used an advisor that did not disclose how my money was invested. The more funds he used to diversify or spread my lump sum paid him commissions on each fund type. Each share appeared to charge me for those missing commissions when I closed that account Keeping practices visible is utmost safety. Keep the reporting quarterly.

Susan Derby — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Derby Affiliation: Jun. 21, 2026 This is catastrophic! Another effort to make Americans more in need, defenseless, vulnerable and down.

Sent from my iPhone

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susan dohrman — Jun 21, 2026
Subject: S7-2026-15 Comments From: susan dohrman Affiliation: Jun. 21, 2026 Keep this reporting quarterly. The proposed change just invites fraud. I'm a retired RN. I'm on a limited income. Please don't invite corruption because " everyone's doing it." There's no
reason for reducing transparency other than inviting hiding. Susan Dohrman

Yahoo Mail: Search, Organize, Conquer

Susan Dorville — Jun 21, 2026
Subject: S7-2026-15 From: Susan Dorville Affiliation: Jun. 21, 2026 Keep the quarterly reporting. Let's keep the honesty in our laws for everyone

Sent from my iPhone

Susan Englander — Jun 21, 2026
Subject: S7-2026-15 From: Susan Englander Affiliation: Jun. 21, 2026 Quarterly reporting must continue to be a mandatory requirement! Maintain this necessary method of transparency and accountability!
Susan Englander, Retired and former Registered Nurse
San Francisco, CA

Sue Englander (she, her)

Susan Ensley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Ensley Affiliation: Jun. 21, 2026 Regulation at twice annually will be notably ineffective and benefit those seeking to avoid repercussions from regulation.

Sent from my iPhone

Susan Feltman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Feltman Affiliation: Jun. 21, 2026 I am Susan Feltman, retired, from NJ. This is a bad idea! Research shows that this doesn't work very well. Please don't reinstate this!

Sent from Gmail Mobile

Susan Gere — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Gere Affiliation: Jun. 21, 2026 Seriously? I know from riding horses, that you need to keep some tension in the reins so old Hi-ho Silver doesn't bolt from under you. —Susan Gere, Stanford administrator (30 years)

Sent from my iPhone

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susan gobles.us — Jun 21, 2026
Subject: Comment on S7-2026-15 From: susan gobles.us Affiliation: Jun. 21, 2026 On our big investments we require monthly reporting from the principles, we know what's going well, poorly, and not at all.
Susan Goble, Missouri City, TX (SW Houston)

Susan Goldstein — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Goldstein Affiliation: Jun. 21, 2026 I will lose trust in the market and will pullback my investments

Susan Goldstein
425-417-2177

Susan Greenslate — Jun 21, 2026
Subject: S7-2026-15 From: Susan Greenslate Affiliation: Jun. 21, 2026 Quarterly reporting was the right thing to do when implemented. It has been the right thing to do. And, it is still the right thing to do.

Susan Hanerfeld — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Hanerfeld Affiliation: Jun. 21, 2026 Joe Hanerfeld former proprietor of Craftsman Pian Company. Keep the reporting at quarterly so that small businesses can track their investments with accuracy

Sent from my iPhone

Susan Heath — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Heath Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
continue the quarterly reporting to keep investors apprised of a company's true health. Retail investors have no other way to know a company's health in order to invest their hard earned money. Protect us !

Susan Herrmann — Jun 21, 2026
Subject: S7-2026-15 From: Susan Herrmann Affiliation: Jun. 21, 2026 Susan Herrmann retired New York. Why in the world would you even considering doing thi? Corruption plain and simple. The

corrupt President wants his rich entitled enablers to be able to make as much money as possible in the short time he has left. The system is already stacked against the average person. Stopping the reporting will only allow these crooks to do so faster and easier with more limited oversigjt. We know Trump controls all agencies now. I assume he controls you too but it’s worth trying to give you reasons to keep the quarterly reporting in place. We the people of America will be seriously harmed and the economy will be more fragile and destabilized just like it was before if you you choose to do as Trump wants. Thank you.

Sent from my iPhone

Susan Hessling — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hessling Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: as an American citizen i feel its necessary to voice my concern about the proposal to send quarterly results. We do not want that passed. Stop messing with the system that works!

Susan Hinson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hinson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: keep the quarterly reporting schedule so we have some over sight.

Susan Hubbard-Reeves — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hubbard-Reeves Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: in 2008 after my husband's death, I tried to move my accounts from Interactive Brokers to a more trusted broker. Interactive Brokers internally lost the paperwork for the move including the court's order of administration. By the time they located my submission, the stock market had plunged. Certain factors could have been ameliorated had the transfer occurred in the 6+ months I dealt with them. Full and open disclosure more often is better for the individual investor and establishes that brokers and companies in the markets provide clear, concise, current facts to investors. After 2008, there should much more quarterly information provided during this precarious economy.

Susan J Kula — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan J Kula Affiliation: Jun. 21, 2026 Do not change quarterly reporting !! No more corruption!! We are watching you!!

Susan Jackson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Jackson Affiliation: Jun. 21, 2026 More 🐂💩we the people have to carry on our back. No! No! No! Where is the Public in public utilities? Where we always are: on the bottom holding the corporate world up.

Susan Kass — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Kass Affiliation: Jun. 21, 2026 Keep quarterly recording for the fairest way to do business. This matters to me because it is my money you are hiding and I have a right to know what is happening to it so I can make choices.
Sincerely, Susan Kass.

Susan Keal — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Keal Affiliation: Jun. 21, 2026 We need to be able to trust businesses. That requires accountability and transparency. There is no excuse for reducing accountability, especially with the new AI that should make reporting easier. You can't say AI will help and then say it's harder to do what we've been doing - quarterly reports. We need truth. Will you make it easier to cheat? Or will you listen to "We, the People" who will vote our co sciences even if you've forgotten to check yours. Please help us, don't harm us.

Susan Keal, Realtor
Michael Saunders & Company
941.320.1689
susan@sarasota.com

mls-client.com/F2F15814

Susan Kivisto — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Kivisto Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Elimination of quarterly reporting will damage investor confidence, undermine investors ability to make informed decisions and further promote fraudulent practices among wealthy investors.

Susan Lee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Lee Affiliation: Jun. 21, 2026 I think that ANYTHING that will HELP the CHILD-RAPIST steal more money is a BAD IDEA.

This will help him steal more money. STOP HIM.

Susan LupPlace — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan LupPlace Affiliation: Jun. 21, 2026 Continue current practice of quarterly reporting. As long as my money is invested, I want quarterly reports.

Sent from my iPhone

Susan Martin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Martin Affiliation: Jun. 21, 2026 Maintain quarterly

reporting

Sent from my iPhone

Susan Mayo — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Mayo Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The working people of this country have worked very hard for what little savings and investments we have managed to accumulate and shouldn't be subjected to losing it to insiders.

Susan McGraw Birmingham — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan McGraw Birmingham Affiliation: Jun. 21, 2026 It's my opinion that quarterly reporting by companies is vital to our knowledge by consumers of where the n nation stands financially. I want to know quarterly, not kept in the dark until 6 months or longer has gone by. The expense of the government to monitor such information is well spent.

SUSAN MERSHON — Jun 21, 2026
Subject: S7-2026-15 Comment From: SUSAN MERSHON Affiliation: Jun. 21, 2026 Keeping it quarterly is transparency! Protect the public and our investments!

Sent from my iPhone

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susan mertz — Jun 21, 2026
Subject: S7-2026-15 Comment From: susan mertz Affiliation: Jun. 21, 2026 Quarterly reporting is a must for those who invest. My cousin lost a third of his retirement income shortly before his retirement because of Enron. Work for the American people for a change.
Susan Mertz

Susan Millard — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Millard Affiliation: Jun. 21, 2026 Remember Enron!

Sent from my iPad

Susan Miracle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Miracle Affiliation: Jun. 21, 2026 Keep the accountability four times a year!

Sent from my iPhone

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susan Morris — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: susan Morris Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am a amll investor who needs to know what the stocks are doing on a quartery basis.

The stock market needs to be free and open for all.

Susan Neidhardt — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Neidhardt Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reports are the ONLY way I can make informed decisions about my finances. Please don't take this ability

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Susan Overson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Overson Affiliation: Jun. 21, 2026 Susan O. Retired. Wisconsin. Don't you dare do this. I worked tirelessly for the federal government for 30 years and saved for my retirement and any medical care expenses that may come up later in life so we don't have to depend on anyone as we grow older. Cutting into our savings will affect our entire family, including my husband who is in a wheelchair and will likely need to use our savings for medical assistance. Loss of savings could be devastating for us and our children. I hope you do the right thing.

Sent from my iPhone

Susan Padgett — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Padgett Affiliation: Jun. 21, 2026 Susan Padgett, Library Assistant, Alaska. I will retire soon. I need to keep as much of my savings as possible. Large losses could bankrupt me in future years. Please keep quarterly reports

Sent from my iPhone

Susan Peavey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Peavey Affiliation: Jun. 21, 2026 We have enough fraud in Washington and Insider trading happening with no one saying a thing.The president thinks it's ok because he's in bed with all of the Billionaires who got him to the Whitehouse.Eell it's not fair to the American Investors who really do work hard for their investments and count on every red cent. Please be the one Group that cares about America and the citizens. No one else is. Please

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Susan Polson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Polson Affiliation: Jun. 21, 2026 To the

Securities and Exchange Commission:
I would be flying blind for 6 months.
Less transparency means more fraud.
Retail investors like me take the hardest hit if this proposal is adopted.

Susan Price — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Price Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We the investors need more transparency, not less. The repackaging of debt has already blurred the lines and tilted the playing field. Please don't incentivize more risky investment schemes that risk putting the entire economy in freefall.

Susan R — Jun 21, 2026
Subject: S7-2026-15 From: Susan R Affiliation: Jun. 21, 2026 I have worked since I was 18. I am now 74. I earned every single cent of my money. Quarterly reporting protects those who have investments, large and small, especially from errors and greed.
Susan Riley, mental health clinician, Naperville IL.

Susan Rabin — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Rabin Affiliation: Jun. 21, 2026 The quarterly reporting is the very least that an investor and other people should have to watch what's happening with their security funds. The only reason to make it every six months is for the company to have more dealings figure out ways to hide or obfuscate their problems, etc. This is really important! Private equity already owns so much and has changed so many things for the worst, including closing Hospitals, that this trend needs to be stopped. Sincerely, Susan Rabin., MSW, retired LCSW

Susan Rabinowitz — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Rabinowitz Affiliation: Jun. 21, 2026 Investors need quarterly reports to know how to manage their assets.

Sent from my iPhone

Susan Reed — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Reed Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
May be we should pull out or stop investing.

Susan Rhymer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Rhymer Affiliation: Jun. 21, 2026 The primary stakeholder in a publicly traded company is the shareholder. To make informed decisions, it remains

critical to have reporting on a timely basis. Six months is too long, while quarterly is a reasonable cadence. If a company feels that shareholders are too impatient with long term strategies, that can be resolved through improved communication and leadership. Susan Rhymer, CPA, Deputy Controller.

Sent from my iPad

Susan Russell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Russell Affiliation: Jun. 21, 2026 Please do not cheat investors in this way. You need to maintain the status quo

Sent from my iPhone

Susan Scott — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Scott Affiliation: Jun. 21, 2026 I want accountability and public oversight of the funds I invest. This system that you are proposing has not worked in other countries as in Singapore and Britain. In some cases companies have collapsed after hiding they are quarterly information. I am retired, which makes the amount of money I earned through investments all the more valuable to me. Susan Scott.

Susan Shaffer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susan Shaffer Affiliation: Jun. 21, 2026 This will put us into a depression just in time for Christmas. Do not go forward with this disaster.

Susan Shelton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Shelton Affiliation: Jun. 21, 2026 Keep it Quarterly!

Sent from my iPhone

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susan singer — Jun 21, 2026
Subject: S7-2026-15 Comment From: susan singer Affiliation: Jun. 21, 2026 Quarterly reporting needs to stay status quo. , why break a good thing.? My fear is corporate honesty and current level of trust. Keeping quarterly reporting In this administration, it is crucial. Thank you. Susan Singer (US citizen, retired speech therapist)

Susan Spelios — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Spelios Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Just leave things AS IS!

Susan Sturges Spagnola — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Sturges Spagnola Affiliation: Jun. 21, 2026 There was a reason for quarterly reporting- to avoid the pitfalls of the past. With such a volatile market and so much dark money in politics, this would only serve to harm small and institutional investors.

Susan Tupper — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Tupper Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reports in order to ensure that our investments are protected.
Thank you,

SUSAN TURNER — Jun 21, 2026
Subject: S7-2026-15 Comment From: SUSAN TURNER Affiliation: Jun. 21, 2026 That's just wrong. It will be funny when everyone starts to pull out

Sent from my iPhone

Susan Turner — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Turner Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Go and watch the market collapse from everyone selling off what they have invested

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Susan Ware — Jun 21, 2026
Subject: S7-2026-15 From: Susan Ware Affiliation: Jun. 21, 2026 I am sick and tired of corporate greed. Save quarterly reporting.

Sent from my iPhone

Susan Weber — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Susan Weber Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Leave things as they are!

are you trying to hide something from the average person? Because you know that the BIG investors will always know and benefit.

Susan Welsford — Jun 21, 2026

Subject: S7-2026-15 From: Susan Welsford Affiliation: Jun. 21, 2026 IMPROVE corporate reporting, ethics, responsibility and transparency--not destroy what little is left!

Susan Welsford
Norton Shores, MI

Susan Wilson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Susan Wilson Affiliation: Jun. 21, 2026 Here is my public comment on S7-2026-15:

It is critical to have this type of up-to-date information for people to be able to make good decisions. These protections are needed for all investors as well as the financial managers they may work with.

These are not burdens to these companies but the cost to have people give you their money as an investment. It is the least they should be doing.

Removal of this requirement would also endanger the retirement accounts of half of our population in the US as social security's long-term funding is in question.

I strongly urge you to reject any changes to reporting requirements.

Sincerely,
Susan Wilson
Albuquerque, NM

Susan Woods — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susan Woods Affiliation: Jun. 21, 2026 My name is Susan Woods and I am a bookkeeper approaching retirement age. The volatility of the market during the last few decades has made it difficult to believe retirement is even possible.
The eroding of our regulations has time and again left the public holding the bag for the mess large corporations created. The bottom line is: If your company is publicly traded, then the public is owed MORE transparency, not less. Keep reporting QUARTERLY.
These companies cannot be allowed more room to potentially destroy the American economy and Americans' security.

Thank you,
Susan Woods

Yahoo Mail: Search, Organize, Conquer

Susana Luna — Jun 21, 2026
Subject: S7-2026-15 Comment From: Susana Luna Affiliation: Jun. 21, 2026 Quite giving companies more power to cheat the public

Sent from my iPhone

Susie Garcia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Susie Garcia Affiliation: Jun. 21, 2026 Keep the status quo!! Stop trying to make everything about yourself

Sent from my iPhone

Susie Robinson — Jun 21, 2026
Subject: S7-2026-15 From: Susie Robinson Affiliation: Jun. 21, 2026 Our trust in the Government no longer exists. Corruption is running rampant among our so called representatives and legal systems. We most definitely need quarterly reporting to help ensure that OUR best interest are always in the forefront and any mishandling is quickly and appropriately addressed and taken care of. Thank you for attention to this matter.

Suzanne Beck — Jun 21, 2026
Subject: S7-2026-15 Comments From: Suzanne Beck Affiliation: Jun. 21, 2026 As an investor, I rely on quarterly reports to make good investments. Six months is a long time to wait. Sometimes I wish reports were every other month. Suzi Beck, owner of Beck Farms.

Sent from my iPad

Suzanne I Edwin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne I Edwin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Investors need transparency to ensure any changes of investment are agreeable to investors and that investors are given the opportunity to to examine such reports with ease. Not all investors are comfortable with reading online trading reports. Hard copy is preferable method of receiving reports. Your kind consideration is very much appreciated.

Suzanne I Edwin Retired — Jun 21, 2026
Subject: File No. S7-2026-15 From: Suzanne I Edwin Quarterly reports in paper form are essential and preferred method of reviewing holdings. Please continue paper form of reporting stock holdings. Thank you.

Suzanne Justice — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Justice Affiliation: Jun. 21, 2026 If it ain't broke don't fix it and it's Not broken so leave it alone.

Suzanne Kowalski — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Kowalski Affiliation: Jun. 21, 2026 I am a long time investor who owns stock and I want quarterly reporting to continue in order to make informed decisions about my investments.

Suzanne Kowalski, retired attorney

Suzanne Laird — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Laird Affiliation: Jun. 21, 2026 Please, please, please don't go backwards. Keep quartile reporting. It makes a more transparent accountability for companies and allows consumers to select investments that are meaningful as well as stable.

N. Suzanne Laird
Sent from my I-phone

Suzanne Levy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Levy Affiliation: Jun. 21, 2026 Quarterly reporting is necessary to keep corporations honest and consumers in the know.

Suzanne Levy
Fairfax VA

Suzanne Lorenz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Lorenz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Stop this reckless action allowing trump access to Treasury to being able hide truth, to be even more danger to America citizens. He should never have access to monetary system and gold etc

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Suzanne Maloney — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Maloney Affiliation: Jun. 21, 2026 My name is Suzanne Maloney and I am an interior designer.
The public doesn't just deserve transparency in the government and information pertinent to our daily lives that is gathered by the government on our behalf. The government needs to be held to account in maintaining that transparency. The more frequently that reporting can be done, the more information the public has, the more we can hold OUR government to account. We the People are the CEOs of every single person in the government and they work for US. It is their job to do our will and serve in our best interests. Frequent reporting (more often than quarterly) is necessary. Trump may be okay skipping his briefings, but WE are NOT

Suzanne M. Maloney

SUZANNE NEWCOMB — Jun 21, 2026
Subject: Comment on S7-2026-15 From: SUZANNE NEWCOMB Affiliation: Jun. 21, 2026 DO NOT GO BACKWARD TO 1956 REPORTING RULES! We need MORE FREQUENT REPORTING / TRANSPARENCY, NOT LESS!

Sent from my iPhone

Suzanne Oberman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne Oberman Affiliation: Jun. 21, 2026 As someone approaching retirement and depending on investments, we need as ms y safeguards as possible. The small fish in the big pond need someone watching out for the interests of the average person and not the people at the top.

Sent from my iPhone

Suzanne Rossi — Jun 21, 2026
Subject: S7-2026-15 Comments From: Suzanne Rossi Affiliation: Jun. 21, 2026 Anything that makes corruption easier should be avoided at all costs. I'm permanently damaged from the 2008 housing crash caused by greed and relaxed mortgage oversight. I (and most other seniors I know) can't afford another financial hit. We are barely getting by as it is. Please keep the quarterly reporting in place. Suzanne Rossi, Operations, Dexter Senior Center

Sent from my iPhone

Suzanne S — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne S Affiliation: Jun. 21, 2026 DO NOT CHANGE! KEEP THE QUARTERLY REPORTING!

Suzanne Smith — Jun 21, 2026
Subject: S7-2026-15 Comments From: Suzanne Smith Affiliation: Jun. 21, 2026 My name is Suzanne Smith, and I'm a gig worker and individual investor on the cusp of retirement. I rely on quarterlies to make sure that my retirement accounts are on track. Too much can happen in six months! When I was younger, I hardly looked at the reports, but now that I'm at retirement age, I need to be able to tweak my investments if there's sign of trouble. This change will hurt individual investors like me. Please keep the quarterly reporting requirements!

Suzanne Tidwell — Jun 21, 2026

Subject: S7-2026-15 Comment From: Suzanne Tidwell Affiliation: Jun. 21, 2026 Please do not change the reporting for corporations from quarterly to semi-annually. To make this change is to open the door to fraud. The US government has already defrauded me of the income I earned from Social Security. Please do not allow corporations to defraud my children and grandchildren of their retirement investments. Suzanne Tidwell Retired sstidwell@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Suzanne W Haines Walsh — Jun 21, 2026
Subject: S7-2026-15 Comment From: Suzanne W Haines Walsh Affiliation: Jun. 21, 2026 Why would you change this , their obviously trying to hide , laundering money

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Suzette Long — Jun 21, 2026
Subject: S7-2026-15 From: Suzette Long Affiliation: Jun. 21, 2026 There must be accountability! Don't make it easy.

Suzie K. — Jun 21, 2026
Subject: S7-2026-15 From: Suzie K. Affiliation: Jun. 21, 2026 Susan Keefe, Project Manager, Massachusetts Quarterly reporting gives people the opportunity to better plan for and make financial decisions. Too much happens in six months making it more difficult to get a handle on and respond to trends.

SuzieVaught — Jun 21, 2026
Subject: S7-2026-15 Comment From: SuzieVaught Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!! THEY ARE ALREADY HIDING TOO MUCH FROM THE PEOPLE! THIS ADMINISTRATION JUST WANTS TO HELP THEM RIP US OFF! MAKE IT EASIER FOR THEM! THAT SHOULD NEVER HAPPEN! THEY SHOULD BE HELD ACCOUNTABLE QUARTERLY!!

Sweet T — Jun 21, 2026
Subject: S7-2026-15 From: Sweet T Affiliation: Jun. 21, 2026 Keep it the same, quarterly.

Thank you
Teresa Berry

Swiss Mix — Jun 21, 2026
Subject: S7-2026-15 Comments From: Swiss Mix Affiliation: Jun. 21, 2026 Keep public companies honest…quarterly reporting is a must.

Sydne Luebe — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Sydne Luebe Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not let the Rich take more money from the poor.

Sydne Luebe — Jun 21, 2026
Subject: S7-2026-15 From: Sydne Luebe Affiliation: Jun. 21, 2026 You exist to protect the public. So quarterly reporting protects the public.
Do your job!
Sydne

Sydney Yarbrough-Baune — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Sydney Yarbrough-Baune Affiliation: Jun. 21, 2026 Please keep reporting quarterly, we need timely and transparent information in order to make informed decisions.

Thank you,
Sydney Yarbrough-Baune
Teacher
Los Angeles, CA

Sent from my iPhone

Sylvia Mattison — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sylvia Mattison Affiliation: Jun. 21, 2026 Never thought much about it, but I guess stock holders could sell and put money some where else. Like a checking or savings, could possibly tumble the market. At lease you could earn money not knowing in six months that you have lost money.

Sylvia Mattison — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sylvia Mattison Affiliation: Jun. 21, 2026 Take your money out of the stock market,put in checking or savings until they get their acts together. Turn the tables on them!

Sylvia Nelson — Jun 21, 2026
Subject: S7-2026-15 From: Sylvia Nelson Affiliation: Jun. 21, 2026 Keep corporations honest by a paper trail! No free passes.

Sent from my iPhone

Sylvia Rice — Jun 21, 2026
Subject: S7-2026-15 Comment From: Sylvia Rice Affiliation: Jun. 21, 2026 Investors have the right to transparency into the financial health of a publicly traded company. Quarterly reports forces internal audits and accountability to the share holders. It forces managers to make better decision quicker. Taking that away doesn't improve management it simply allows for less accountability. Sylvia Rice, Program Manager.

Sent from my iPhone

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sylvia roda — Jun 21, 2026
Subject: S7-2026-15 From: sylvia roda Affiliation: Jun. 21, 2026 I think it's a good idea to keep reporting quarterly. Sarah Brady, Tennessee

Yahoo Mail: Search, Organize, Conquer

T C — Jun 21, 2026
Subject: S7-2026-15 Comment From: T C Affiliation: Jun. 21, 2026 Hiding things that matter from the people that matter is wrong in every sense of the word. Keep us informed. Its our right to know!!!

T G — Jun 21, 2026
Subject: S7-2026-15 From: T G Affiliation: Jun. 21, 2026 Tammy Gardner, self employed, Florida. Quarterly reporting and quarterly leadership signatures need to remain in place to ensure we never repeat historical mistakes that affect us all.

Fraud still happens, for example in wells fargos multiple cases, but keeping the CEOs and CFOs legally accountable is how we minimize the chances of it happening again. We don't need another Enron. We need the accountability.

T Rio — Jun 21, 2026
Subject: S7-2026-15 From: T Rio Affiliation: Jun. 21, 2026 Please keep the current policy in place. We need to protect the sacred institution.

Thomas Patrick

/santa Cruz

T Sa — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: T Sa Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: your pockets are big enough, at least play fair like you ARE supposed to!

T Stone — Jun 21, 2026
Subject: S7-2026-15 Comment From: T Stone Affiliation: Jun. 21, 2026 I am against companies reporting their earnings on a semi annual basis.

Yahoo Mail: Search, Organize, Conquer

Tabitha Hardesty — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tabitha Hardesty Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY...!!!

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tableof_5 — Jun 21, 2026
Subject: S7-2026-15 Comment From: tableof_5 Affiliation: Jun. 21, 2026 This is wrong. We need more transparency, not less.

Sent from my Galaxy

Taci Herrera — Jun 21, 2026
Subject: S7-2026-15 Comments From: Taci Herrera Affiliation: Jun. 21, 2026 No more corrupted politicians! No more pedofiles in politics and no more eating ****ing babies! And stop poisoning our food and stop poisoning us with the **** you spray in the sky!

Tad Harrison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tad Harrison Affiliation: Jun. 21, 2026 Now more than ever it is important for us to stay on top of investments. More average people have investments now than any other time in history and it's more important now than ever for us to be aware of what's going on and be a prize of changes as they take place should be doing more reporting not less

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Takara Shelor ~ Magnificent U ~ Deep Dive Publishers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Takara Shelor ~ Magnificent U ~ Deep Dive Publishers Affiliation: Jun. 21, 2026 Quarterly reporting is vital for decision-making when dealing with stock trading. If a company is going to be openly traded, then they need to be transparent about how well the company is doing. The more information the investor has, the better.

Debbie Shelor
Small business owner

Tam Agosti-Gisler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tam Agosti-Gisler Affiliation: Jun. 21, 2026 Please do not change the reporting requirements for financial information that will make me “fly blind” for 6 months in dealing with my stock in companies I own.

Tam Gisler

Sent from my iPhone

Tamar Sorin — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tamar Sorin Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I need more information and transparency from public companies, not less , to make informed decisions about my retirement investments. We count on the SEC rules to hold companies to account.
Tamar Sorin

Tamara Clowers — Jun 21, 2026
Subject: S7-2026-15 From: Tamara Clowers Affiliation: Jun. 21, 2026 Hold companies accountable. Keep required quarterly reports.

Sent from my iPhone

Tamara Raines — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Raines Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly disclosures to help us make informed decisions on our investments. If you take that away every day investors will lose.

Tami Elkins — Jun 21, 2026
Subject: S7-2026-15 From: Tami Elkins Affiliation: Jun. 21, 2026 I have quarterly reporting for MY taxes & I think there needs to be accountability for these agencies that accept my money to invest for my future should have transparency as well!

Sent from my iPhone

Tammie Botelho — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Tammie Botelho Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep a level playing field by eliminating the proposed new rule.

Tammie's Mail. Com — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tammie's Mail. Com Affiliation: Jun. 21, 2026 This governmental body is supposed to protect everyone’s money. Why the change of direction??

Tammie Jann
Realtor at Compass Real Estate
25+ Years of Sales
17 Years of Appraisal Experience
License 01132576

Tammy Bain — Jun 21, 2026
Subject: S7-2026-15 From: Tammy Bain Affiliation: Jun. 21, 2026 I am a Manager in a restaurant. I invest because there are no benefits. I need quarterly accountability.

Tammy Cobbler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tammy Cobbler Affiliation: Jun. 21, 2026 KEEP QUARTERLY!!

Tammy Dommel — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tammy Dommel Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Our money our right to have full transparency in timely manner. No need to fix things that aren't broke. It's a bad look for government to make these decisions that affect the disclosure of people's finances.

Tammy Henry — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tammy Henry Affiliation: Jun. 21, 2026 No! In business we already dont know what is going on behind closed doors. If they use pur invested money they need to be transparent.

Sent from my iPhone

Tammy Oler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tammy Oler Affiliation: Jun. 21, 2026 There is nothing gained by further convincing the public this country is going to ****!

Sent from my iPhone

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tandy brekke — Jun 21, 2026
Subject: S7-2026-15 Comment From: tandy brekke Affiliation: Jun. 21, 2026 we have the right to know what is happening with company's who are doing business with and what they are doing with the money we pay for services , if they are going bankrupt we should be able to bail before they steal all our money .

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tania rodriguez — Jun 21, 2026
Subject: S7-2026-15 Comment From: tania rodriguez Affiliation: Jun. 21, 2026 Quarterly reporting as as necessary as me clocking in on TIME to my TARGET SHIFT.

Sent from my iPhone

Tania Rodriguez — Jun 21, 2026
Subject: S7-2026-15 QUARTERLY REPORTING IS OBLIGATORY From: Tania Rodriguez Affiliation: Jun. 21, 2026 Quarterly reporting as as necessary as me clocking in on TIME to my TARGET SHIFT.
Sent from my iPhone

Tania Rodriguez
Class of 2018

Tania Rodriguez — Jun 21, 2026
Subject: Fwd: S7-2026-15 QUARTERLY REPORTING IS OBLIGATORY From: Tania Rodriguez Affiliation: Jun. 21, 2026 Did you get my message?

Quarterly reporting is as necessary as me clocking in on TIME to my TARGET SHIFT.
Sent from my iPhone

Tania Rodriguez
Class of 2018

---------- Forwarded message ---------
From: Tania Rodriguez <tr5hf@virginia.edu>
Date: Sun, Jun 21, 2026 at 12:07 PM
Subject: S7-2026-15 QUARTERLY REPORTING IS OBLIGATORY
To: <rule-comments@sec.gov>, <copy@keepitquarterly.org>

Quarterly reporting is as necessary as me clocking in on TIME to my TARGET SHIFT.
Sent from my iPhone

Tania Rodriguez
Class of 2018

Tania Rodriguez — Jun 21, 2026
Subject: Fwd: S7-2026-15 QUARTERLY REPORTING IS OBLIGATORY From: Tania Rodriguez
Affiliation: Jun. 21, 2026 Quarterly reporting is as necessary as me clocking in on TIME to my TARGET SHIFT.
Sent from my iPhone

Tania Rodriguez
Class of 2018 UVA WAHOOWA

---------- Forwarded message ---------
From: Tania Rodriguez <tr5hf@virginia.edu>
Date: Sun, Jun 21, 2026 at 12:07 PM
Subject: S7-2026-15 QUARTERLY REPORTING IS OBLIGATORY
To: <rule-comments@sec.gov>, <copy@keepitquarterly.org>

Quarterly reporting is as necessary as me clocking in on TIME to my TARGET SHIFT.
Sent from my iPhone

Tania Rodriguez
Class of 2018

Tania Target corporation — Jun 21, 2026
Subject: File No. S7-2026-15 From: Tania Quarterly reporting is as necessary as me clocking in ON TIME to my Target shift. DO YOUR JOB! Just like I do _mine_.

Tanya Arthur — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tanya Arthur Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Quarterly disclosures are necessary for educated decisions. Limiting this information will harm investors by reducing the needed data used to make informed investments. The SEC will do more harm to regular investors who do not have the level of information that the super wealthy have.

Tanya Bennett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tanya Bennett Affiliation: Jun. 21, 2026 I want more transparency, not less.

Tanya Imke — Jun 21, 2026
Subject: S7-2026-15 From: Tanya Imke Affiliation: Jun. 21, 2026 NO. Absolute most sustainable transparency possible!!!

Sent from my iPhone

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tanyap1 — Jun 21, 2026
Subject: S7-2026-15 Comment From: tanyap1 Affiliation: Jun. 21, 2026 What a joke. Like our opinion matters. The #elite of the world make the laws and do what they want. You know what we think but you dont care. You know #WeThePeople would be against this. And until we do something, nothing will change. You are greedy POS and God is my only saving grace. You will be punished, unfortunately, in the end, as much as i want to see it now!

Sent from my Verizon, Samsung Galaxy smartphone

Tara Bickford Bailey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tara Bickford Bailey Affiliation: Jun. 21, 2026 Going dark hurts everyone except the company going dark. Companies have other options besides outright cheating their supporters, such as bankruptcy options, selling, getting more supporters, hirung consultants, and other options to strengthen their company.

Tara McNulty — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tara McNulty Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: more regulation not less. It will be like the 1980's again

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Taryn Stewart — Jun 21, 2026
Subject: S7-2026-15 From: Taryn Stewart Affiliation: Jun. 21, 2026 To Whom It May Concern at the Securities and Exchange Commission:

The only reason anyone would move to make this change now is to give allowances for companies to go back to the crooked shenanigans that they did before the Enron meltdown, thinking that now one remembers and no one is paying attention. I was in college when those verdicts were passed and wrote an economic research paper on corporate responsibility based on that case.

There is no good reason for rolling back such a corporate oversight especially in an environment where the top 10% are winning, while ordinary hard working Americans are getting laid off and going months and even years without finding work. The current 4% unemployment rate only holds for those who are actually filling unemployment and many with severances cannot until those funds run out. We also know that those numbers can no longer be trusted since those who collected them have also been laid off due to a reduction in force. From the historical record of every past civilization we know that absolute power corrupts which is why oversight is necessary. If this change is made we will be rolling the clock back to some of the darkest economic times in our country, just before the last housing collapse. This proposed change is unnecessary and dangerous; don't allow it!

Taryn L Stewart
Concern Citizen and former business student

Sent from my iPhone

TB Atkins — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: TB Atkins Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please explain how allowing companies to hide their information or disclosures for months longer than is currently allowed will help investors? Because from every viewpoint I can see, this is giving these companies a huge "head start" over investors.
Investors need these reports in order to make informed decisions.
With today's computer technology making documents so easy to generate, we should be asking for 6 Week reports, not 6 Month reports!

Tbjal — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tbjal Affiliation: Jun. 21, 2026 Personally I think it should be monthly. 6 months can hide alot things that only insiders are privey to.

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tdfile01 — Jun 21, 2026
Subject: Comment on S7-2026-15 From: tdfile01 Affiliation: Jun. 21, 2026 Quarterly transparency is twice as good as semi-annual. It's simple math. Let's keep everyone informed! Terry File, Retired in the great state of Tennessee

Sent from my Galaxy

Teacherishere4 — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teacherishere4 Affiliation: Jun. 21, 2026 It is my right as an investor to receive quarterly reports, so I can be the best decisions regarding my investments.

Sent from my iPhone

Ted — Jun 21, 2026
Subject: S7-2026-15 Comment From: Ted Affiliation: Jun. 21, 2026 Please don't jeopardize our hard earned retirement funds by this proposal! Keep quarterly reports as they are!

Sent from my iPhone

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ted buckner — Jun 21, 2026
Subject: S7-2026-15 Comments From: ted buckner Affiliation: Jun. 21, 2026 We need to keep financial reporting at quarterly intervals.
- ted buckner
Cary, NC
Technical writer
SAS Institute

Ted Gelletly — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Ted Gelletly Affiliation: Jun. 21, 2026 Don't change it. The proposed change doesn't pass the smell test.

Teddi Anderson — Jun 21, 2026
Subject: S7-2026-15 From: Teddi Anderson Affiliation: Jun. 21, 2026 Signed Quarterly Reports keep the boardroom honest and transparent. We do not need to hide behind time. It is your job on the SEC to protect the public from lies like those of Enron 20+ years ago. There is a reason this law was put into place. We cannot just accept that the fox has the best interest of the henhouse without regular, signed quarterly reports. This oversight is important protection for the little guy. Please vote no to any changes to this rule.
Teddi Urriola, retired teacher from Rochester, NY.

Sent from my iPhone

Teena Renfrow — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teena Renfrow Affiliation: Jun. 21, 2026 Transparency is important in every government function and oddly enough Donald Trump keeps trying to make more information secret or non-existent. Why are you following his lead? Let's hold companies accountable!

Teresa Angus — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Angus Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
KEEP QUARTLY REPORTS!!

Teresa Calvert — Jun 21, 2026
Subject: S7-2026-15 From: Teresa Calvert Affiliation: Jun. 21, 2026 Quarterly reports are an absolute MUST!!! Billionaires already get more breaks than any of the average Americans. They need to be held accountable and be transparent. Do not change this!

Teresa Cullen — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teresa Cullen Affiliation: Jun. 21, 2026 To SEC:
I am totaling against this change. These longer reporting gaps creates an unfair advantage for corporate insiders. As a small investor, I relay on quarterly info to make decisions. Look around what's happening in government and business. We can't rely on the honor system, monitoring or auditing anymore. The fraud is happening everywhere and we do not need to encourage it.
Teresa Cullen

Sent from my iPad

Teresa Joyce — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Joyce Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I think requiring less reporting would be a horrible, costly mistake. You should be requiring more transparency instead of less.

Teresa McCloskey — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Teresa McCloskey Affiliation: Jun. 21, 2026 Leave it quarterly!!!! No changes! Stop this now!

Sent from my iPhone

Teresa Reddick — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Teresa Reddick Affiliation: Jun. 21, 2026 Six months is a long time to hide your losses!! Keep it at quarterly. The public is better served if we can react quickly and save our investments.

Teresa Reddick

~~~"The light shines in the darkness, and the darkness has not overcome it." +John 1:5~~~

Teresa Roberts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teresa Roberts Affiliation: Jun. 21, 2026 Reporting Monthly would be better!

Teresa Roberts — Jun 21, 2026
Subject: S7-2026-15 From: Teresa Roberts Affiliation: Jun. 21, 2026 How about monthly? It would keep the people better informed.

Teresa Staten — Jun 21, 2026
Subject: S7-2026-15 Comments From: Teresa Staten Affiliation: Jun. 21, 2026 T. Staten, retired; keep reporting quarterly. Visible accountability.

Teresa Stern — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Stern Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please keep timely quarterly reporting for public companies- it's vital to keep things fair, insider trading is already a concern. If everyday folks are supposed to invest our money we need access to info same as larger institutions and those in power positions. Lower confidence to invest will hurt the overall economy. It's time to remember consumer protection in public & economic policy.

Teresa Wilson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teresa Wilson Affiliation: Jun. 21, 2026 Please do not put all of our hard earned savings in jeopardy! Keep the reporting as is!

Sent from my iPhone

Teresa ZIRALDO — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Teresa ZIRALDO Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please, don't eliminate 50% of what little transparency we have left.

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Teri Draper — Jun 21, 2026
Subject: S7-2026-15 Comments From: Teri Draper Affiliation: Jun. 21, 2026 T Draper , retired. Absolutely not !! Why do they get to hide for 6 months what do you all know we don't ? Keep it as is or even better monthly reporting would be better .

Teri Hockett — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teri Hockett Affiliation: Jun. 21, 2026 It is imperative that reports continue to be made quarterly! Come on SEC. Do the right thing for investors.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Teri Krest — Jun 21, 2026
Subject: S7-2026-15 Comment From: Teri Krest Affiliation: Jun. 21, 2026 Transparency is key and must continue on a quarterly basis. The customers and investors demand this stay in place.

Terri Dreyer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terri Dreyer Affiliation: Jun. 21, 2026 It should and must remain quarterly ! So many restrictions have been released and they are running buckshot - it is obsene and grossly unfair to the American public that put them there

Please excuse any typos
Sent from my iPhone

Terri Ferrara — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terri Ferrara Affiliation: Jun. 21, 2026 We don't need another Enron or Lucent Technologies!
Keep the reports quarterly! Please!!

Bob and Terri Ferrara

Terri Greene — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terri Greene Affiliation: Jun. 21, 2026 No!!!!!!! And No! Leaving us to hold your bag. Get a hold of yourselves. Mt rights will not be taken or violated by companies that follow such practices!

Sent from my iPhone

Terri Harton — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Terri Harton Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Transparency

Terri Kelley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terri Kelley Affiliation: Jun. 21, 2026 NO! Americans are sick and tired of their hard earned money being stolen! And, we know that corporations, and our government are interconnected and both responsible for eliminating the middle class of citizens. NO!

Terri Lombardo — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terri Lombardo Affiliation: Jun. 21, 2026 My name is Terri Lombardo and I am still working while I could be retired like my husband due to the concern over investment savings going to hell too soon. My investment guy needs all the info he can get to make wise choices in managing my money in the market. We don't have insider info like politicians do to pad their pockets. Info should be monthly but quarterly is a minimum. Period.

Terri Markiewicz — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Terri Markiewicz Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting allows for the checks and balances needed to sideline even more possibility for fraud. This reporting not only shows respect to companies but also to those that have worked hard and put trust in where they choose to invest for their own growth and financial well being. Thought and care for both businesses and investors, protection of all businesses and investors, protection of all involved, and foresight to the potential of wreckless behavior are not being seriously considered in this proposal of for the likeness of the procrastination for reporting Communication is key to continuing any good and trusting relationships

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Terry Abelin — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Abelin Affiliation: Jun. 21, 2026 Why are you trying to make it easier on the company to report operating conditions rather than helping citizens protect investments?

Sent from my iPad

Terry Bentley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terry Bentley Affiliation: Jun. 21, 2026 My name is Terry Bentley and I am a grocery stocker. I don’t make nearly enough money to contribute to the stock market as much as I would like, but I do make decisions based on what I hear from it. Lessening the amount of information I receive from these companies would inhibit my ability to make an informed decision on what I buy. A company should not have the power to do that.

Sent from my iPhone

Terry Coote — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Coote Affiliation: Jun. 21, 2026 Are you out of your mind? Isn't there enough corruption already? For the love of God do not allow this!

Sent from my iPhone

Terry Herkner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Herkner Affiliation: Jun. 21, 2026 Terry Herkner, retired, I depend on qtrly reports to ensure my retirement investments are on track for my financial well being.

Be safe, be happy, be well,
Terry Herkner

Terry Hudson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Terry Hudson Affiliation: Jun. 21, 2026 Leave quarterly. Don't change to every six months and fix something that doesn't need fixing. Terry Hudson, Collections, Rouse Frets White Goss, Kansas City, MO

Get Outlook for iOS

Terry Kowalchick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Kowalchick Affiliation: Jun. 21, 2026 Quarterly reports are necessary!! Period! Any CEO who is honest will not object! Keep quarterly accountability!!

Sent from my iPhone

Terry norris — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry norris Affiliation: Jun. 21, 2026 These are not a burden for any company, the computers spit these out !!! Virtually ALL companies publish in house monthly reports, quarterly isn't the problem!!!

Sent from my iPhone

Terry Olson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Olson Affiliation: Jun. 21, 2026 Don't mess with this!!

Terry Petti — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terry Petti Affiliation: Jun. 21, 2026 I've been involved as a private investor for over 50 years. I've seen too many companies inflate their worth to raise the price of stock and then declare bankruptcy and walk away with all their ill gotten gains. Even with quarterly reporting, at least hopefully that stops some fraud, but definitely don't go to semi-annual. Give investors a fighting chance. Theresa Petticini

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Terry Richardson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terry Richardson Affiliation: Jun. 21, 2026 Cheater, cheater... .open records. No darkness

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Terry Sieck — Jun 21, 2026
Subject: S7-2026-15 Comments From: Terry Sieck Affiliation: Jun. 21, 2026 Quit the BULL ****. You know that we deserve better. STOP THE ASSAULT

Sent from my iPhone

Terry Utter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Terry Utter Affiliation: Jun. 21, 2026 There's no legitimate reason for any changes. As a recent retiree, and with kids who need this information to manage their retirement accounts, this not only makes it harder for the average investor, it allows for more corporate raiders to run amok with impunity. I find this an appalling added grift to an administration that is known for corruption. If you insist on this, don't complain when class warfare breaks out and you (and others) have no employees.

Sincerely,

Terry Utter

Tesha Stone — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tesha Stone Affiliation: Jun. 21, 2026 This administration is the most corrupt it’s ever been. Can you guys do one single thing that’s good for the people?

Sent from my iPhone

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thebrain — Jun 21, 2026
Subject: S7-2026-15 Comment From: thebrain Affiliation: Jun. 21, 2026 I'm a retired personal investor and this is a bad idea. It has proven to be a bad idea everywhere it's been tried and the US will be no exception. I do my own trading and rely on current, timely information to guide my

decisions. The move away from quarterly reporting will hurt me, everyone like me, and countless million of investors all across America. Keep the playing field level - do the right thing and maintain quarterly reporting.

Brian McCollum

Theo Foshaug — Jun 21, 2026
Subject: S7-2026-15 From: Theo Foshaug Affiliation: Jun. 21, 2026 Do not give any opportunity to cheat people under this corrupt regime ! Keep rules and protections in place!

Theo Gilmore — Jun 21, 2026
Subject: S7-2026-15 Comment From: Theo Gilmore Affiliation: Jun. 21, 2026 Hiding the truth is a hitler special. Quarterly!

Theo Gilmore
315 559 9069

Theresa Brinkert — Jun 21, 2026
Subject: S7-2026-15 Comment From: Theresa Brinkert Affiliation: Jun. 21, 2026 We want Quarterly so we can keep track of our retirement account!

Sent from my iPhone

Theresa Domhan-Adams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Theresa Domhan-Adams Affiliation: Jun. 21, 2026 Oversight is essential to maintain trust. Reduction in oversight just allows dishonest people more opportunities to manipulate the system. If they're honest it wouldn't matter.

Sent from my iPhone

Theresa Lloyd — Jun 21, 2026
Subject: S7-2026-15 Comment From: Theresa Lloyd Affiliation: Jun. 21, 2026 Keep the quarterly report don't let them fleece the people

Sent from my iPad

Theresa Persing — Jun 21, 2026
Subject: S7-2026-15 From: Theresa Persing Affiliation: Jun. 21, 2026 Theresa Persing retired

pennsylvania

Theresa Phillips — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Phillips Affiliation: Jun. 21, 2026 This proposal is bad for individual citizens who want to invest in U.S. companies. I value that quarterly information to make investments. I think our citizens should have this access timely.
Theresa Phillips
To the Securities and Exchange Commission:

Theresa Pierce — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Pierce Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:stop this before it even starts corporations have never paid their fare share of taxes in America this administration needs to stop providing for the rich n start making these corporations file honestly for a change Americans are sick n tired of a government that meets the wealthys need first

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Theresa Quinn — Jun 21, 2026
Subject: S7-2026-15 Comments From: Theresa Quinn Affiliation: Jun. 21, 2026 I'm a teacher who had very little in stocks, but my pension is in stocks. I want to maintain the quarterly reporting that we have now. Waiting 5.5 months to see a problem is too long to fix it.

Theresa Rohloff — Jun 21, 2026
Subject: SEC Ruling on Quarterly Reporting From: Theresa Rohloff Affiliation: Jun. 21, 2026 There are good ressons and historical evidences of the importance of quarterly reporting. Don't change the quarterly reporting requirement!!!

Independent shareholder Former utility budget coordinator HLP and education NGO education pregram coordinator Texas Council on Economics Ed. HBU and Louisiana Council for Economics Ed. ULL
Retired TROHLOFF, MBA Finance

Sent from AOL on Android

Theresa Ronan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Theresa Ronan Affiliation: Jun. 21, 2026 It matters to me because I’m sick of the grift and sick of the robbery of the American a people. Keep the reporting as it is. It was put in place for a reason.

Sent from my iPhone

Theresa Stiff — Jun 21, 2026
Subject: S7-2026-15 From: Theresa Stiff Affiliation: Jun. 21, 2026 Responsible CEO's would be poring over numbers every month. That's their job. Ever 3 months is reasonable. What reason for change was given?

Therese Eutsler — Jun 21, 2026
Subject: No on companies going dark for 6 months From: Therese Eutsler Affiliation: Jun. 21, 2026 Companies need to continue to report quarterly basis to the public. It is the right thing to do for the common man.
Thank you
Therese Eutsler,PT II

Therese Kennedy — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Therese Kennedy Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

This is about transparency and being full aware and responsible about how your money is being invested. Information is knowledge. Knowledge is the ability to make choices between right and wrong.

Thom — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thom Affiliation: Jun. 21, 2026 Quarterly, at a bare minimum. Just think how many new investors you could have coming in, if it was Monthly reporting. It would also reduce even more fraud. Don't be dumb.

Thomas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Affiliation: Jun. 21, 2026 Yes please keep the quarterly rule. Making it every 6 months allows them to leave the country and go someplace where there is no extradition

Thomas J Woytunick

Thomas Boonstra — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Boonstra Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

Stop this new rule in its tracks. Investing is not as simple as people think and removing necessary information to make investing decisions is not the right thing to do, level the playing field! Not blindfold the retail investors.

THOMAS BUTLER — Jun 21, 2026
Subject: S7-2026-15 Comment From: THOMAS BUTLER Affiliation: Jun. 21, 2026 Individual investors need accurate company data to make informed decisions on their investments. In today's fast computing world, there is no reason why publicly traded companies can not report quarterly. Accurate data drives decision making in all professions; medical, education, research, engineering, production, government, etc. There is no reason why it should be less than quarterly.

Tom Butler
Retired HS Econ Teacher

Thomas Bzowy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Bzowy Affiliation: Jun. 21, 2026 Why would you want to strip more transparency away for the American people, and allow this corporations to profit over people even more? Shame on all of you for even considering this! At a time where most families are struggling to pay bills and keep food on the table, you want to play with their money even more? Absolutely disgraceful. It makes me sick the people who are supposed to be protecting Americans, want to throw them under the bus so they can make their rich friends richer and the poor constituents poorer.

Sent from my iPhone

Thomas C. — Jun 21, 2026
Subject: S7-2026-15 From: Thomas C. Affiliation: Jun. 21, 2026 Definitely, keep it as it is. Enough Tax Payers money, has been wasted as it is now.

Thomas Dickinson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Thomas Dickinson Affiliation: Jun. 21, 2026 Absolutely NOT! These companies need to remain transparent to the investors. Frequent profit/loss public reports are, short of 'inside' information, the only way the general public can get an honest and accurate view of a company's progress.

Sent from my iPhone

Thomas Eckles — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Eckles Affiliation: Jun. 21, 2026 Thomas Eckles . I believe that this action will harm the U.S. public. Do not let these companies change from the status quo.

Thomas Epley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Epley Affiliation: Jun. 21, 2026 Please keep quarterly reports!

Tom Epley
Production Worker LTO

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Sent with mail.com Mail app

Thomas Gray — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Gray Affiliation: Jun. 21, 2026 I believe it should remain as it is.

Thomas H. Davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas H. Davis Affiliation: Jun. 21, 2026 Quarterly reporting must stay and never change. Due diligence and accountability, transparency… fairness. -Dr. Thomas Davis

Sent from my iPhone

Thomas Hanks — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Hanks Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Reducing quarterly reporting to twice yearly is does not benefit investors. You are cutting the amount of information we have about the companies we own pieces of, in half. This only benefits public companies.

Thomas J . Martin None — Jun 21, 2026
Subject: File No. S7-2026-15 From: Thomas J . Martin Leave quarterly reports as the are, no changes!

Thomas Leineweber — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Leineweber Affiliation: Jun. 21, 2026 Keep it Quarterly. Delays or "Darkness" can cover up more misdeeds. I'm retired so my living expenses "piggy bank" is now tied to investments rather than my 50 year career of physically getting paid by working by the hour.

Thomas Murray — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Murray Affiliation: Jun. 21, 2026 Please maintain quarterly reporting. I rely heavily on those updates at that frequency. The six month interval is too long considering the stock market dynamics.
Thank you.

Thomas Murray

Thomas Myers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Myers Affiliation: Jun. 21, 2026 Thomas Myers
Lead Lifeguard
43123

I may not be in the corporate world any more, but I find this to be a complete disregard for basic accounting principles like transparency. And it completely throws off the stock market to have a blind spot for that long.

Sincerely,

Thomas A. Myers

Thomas Parr — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Parr Affiliation: Jun. 21, 2026 This is extremely stupid even for this regime!

Sent from my iPad

Thomas Peckoff — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Peckoff Affiliation: Jun. 21, 2026 👆

Sent from my iPhone

Thomas Pielli — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Pielli Affiliation: Jun. 21, 2026 My name is Thomas Pielli, an American that is sick of cowboy capitalism. It would be unwise and unethical to remove such a crucial safeguard. I am not in finance, but I am able to see the damage that would come from allowing companies (and funds) to police themselves. This is another way for the billionaire class to reduce the wealth of the public-at-large.

Thomas Pielli

Senior Level A/V Integration Specialist
thomaspielli@gmail.com

Sent from my iPhone

Thomas Roberts — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Roberts Affiliation: Jun. 21, 2026 no compelling reason to change it especially given that the digital age now makes more frequent reporting easier, and better for the public.

Thomas Robinson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Robinson Affiliation: Jun. 21, 2026 I'm not in favor of semi-annual reporting. We live in an information age. Our government want to keep track of every digital monitary transaction. It seems counter-intuitive to lengthen the reporting period when we have the technological ability to monitor every monitary transaction. I would rather like the SEC to limit the ability of AI to generate continuous transactions.

Thomas Sodano — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Sodano Affiliation: Jun. 21, 2026 Don't let this happen
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Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

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thomas tanner — Jun 21, 2026
Subject: S7-2026-15 From: thomas tanner Affiliation: Jun. 21, 2026 **** off and do your job its not your
money.

Thomas Watson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Watson Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: I lived through the housing bubble of 2008, through the great recession, through the recession at the turn of the century, Enron, Savings And Loan. We don't need Enron 2.0. This decision sets the stage for precisely that. If this decision goes through, it will inform my purchasing and residential habits. Enough is enough. The removal of rules limiting exploitation will not grow the market, it will destabilize it and damage investor confidence. Please don't remove reporting. We've seen what under-reporting causes. The test has been run multiple times, we have the results, we have the science. The trends are clear.

Have a blessed day

TomW

Thomas Weismantel — Jun 21, 2026
Subject: S7-2026-15 Comment From: Thomas Weismantel Affiliation: Jun. 21, 2026 Keep the quarterly reporting. I worked in a publicly traded company preparing financials. It's not that hard, and doesn't take all that long.

Sent from my iPhone

Thomas Young — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thomas Young Affiliation: Jun. 21, 2026 Keep the Quarterly Reports, Do the Right Thing!

Tom Young
Board Member & Volunteer @ Hospice of Green Country
PO Box 52112
Tulsa, Ok. 74152
try6351@gmail.com
918-810-8343

Thor Spangler — Jun 21, 2026
Subject: S7-2026-15 Comments From: Thor Spangler Affiliation: Jun. 21, 2026 Six months is too much to allow businesses. It will result in dishonest reporting and investor. Keep the current checks and balances in place at 3 month intervals.

Thor Spangler, Albuquerque

Tia LeBrun — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tia LeBrun Affiliation: Jun. 21, 2026 Really. We need more transparency not less.

Cordialement,

Tia LeBrun

Tiana Hankins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tiana Hankins Affiliation: Jun. 21, 2026 Our economy is already in shambles. Allowing companies to report every six month would push our economy over the cliff. We the people need transparency and keep companies reporting quarterly.

Tiana N. Hankins

tnhankins@gmail.com
312-391-3206

Tiffany — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tiffany Affiliation: Jun. 21, 2026 This is absolutely unfair and you cannot continue to steal from retail. Do something about this because the people are fed up.

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tiffany davis — Jun 21, 2026
Subject: S7-2026-15 Comment From: tiffany davis Affiliation: Jun. 21, 2026 Amanda Lewis
Realtor
Transparency matters, we the people need a break.

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Tiffany Im — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tiffany Im Affiliation: Jun. 21, 2026 We need more sunshine ordinances. More transparency, accountability, and common sense.

Sent from my iPhone

Tiffeni St.James — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tiffeni St.James Affiliation: Jun. 21, 2026 We need quarterly reporting.

Sent from my iPhone

Tillie Terzakis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tillie Terzakis Affiliation: Jun. 21, 2026 Tillie Terzakis
Transparency absolutely matters to investors. Quartile reports should be submitted.

TilmanWuerschmidt — Jun 21, 2026
Subject: S7-2026-15 Comments From: TilmanWuerschmidt Affiliation: Jun. 21, 2026 In general, the legal regime already favors corporations to an extraordinary extent.
No need to tip the scale any further...

Sent from Proton Mail for Android.

Tim and Wendy McCardle — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tim and Wendy McCardle Affiliation: Jun. 21, 2026 I am an investor who relies on quarterly reports to make decisions for our Family's retirement savings. We are a retired Military family and Federal Employee getting ready to retire permanently. It is vital that companies stay transparent quarterly so that families like mine can make the best decisions with their investments. We have to report our finances, companies should be accountable and transparent to keep them honest. There will be less Fraud by companies as well. Thank you for accepting my comment.
Wendy McCardle -retired aviation accounting clerk

Tim Dooley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tim Dooley Affiliation: Jun. 21, 2026 As a professor, getting close to retirement and having 0 faith in corporate America to steward my investments, I am accountable daily to my students, my investors. Corporate America needs to be more, not less, transparent.

Tim

Sent from my iPhone

Tim Dunne — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tim Dunne Affiliation: Jun. 21, 2026 With current software available companies should be able to report into the cloud Monthly - Three months is a low bar - six months is ridiculous with today’s technology

Sent from my iPad

Tim Giugni — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tim Giugni Affiliation: Jun. 21, 2026 Quarterly reporting should remain THE reporting method. End of statement.

Tim Heck — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tim Heck Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need quarterly reporting. With the ease of compiling data this should be a non issue.

Tim Hof — Jun 21, 2026
Subject: S7-2026-15 From: Tim Hof Affiliation: Jun. 21, 2026 The oligarchs want a payday at our expense. Keep the quarterly reports rule as is. Tim Hof, Cincinnati ohio, retired.

Tim Studer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tim Studer Affiliation: Jun. 21, 2026 Timothy Studer , retired carpenter. Most of my retirement funds are invested in the stock market. I think people deserve to see quarterly reports to keep companies more honest and above board. The public deserves transparency.

Tim Taylor — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tim Taylor Affiliation: Jun. 21, 2026 With so much grift and corruption as we see in the upper levels of government, for not in a minute should you believe big business would do the honorable thing.

Timothy Clark — Jun 21, 2026
Subject: S7-2026-15 Comment From: Timothy Clark Affiliation: Jun. 21, 2026 The benefits to the public of keeping in place the quarterly reporting requirements for corporations with publicly traded stock (detailed and up to date disclosures of key corporate information) far outweigh the minimal costs to the corporations of providing those disclosures (and very well could prevent the kind of speculative trading that was one of the causes of the stock market crash of 1929 and ensuing Great Depression). - Timothy A. Clark, former Corporate Attorney and General Counsel for a publicly traded company, now on pro bono retired status and a teacher of Government and Economics).

Tina Bennett — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tina Bennett Affiliation: Jun. 21, 2026 Leave our little bit of savings alone. We get a piddling amount as it is. We used to be able to save money, now it doesn't keep up with inflation. Who's getting the money? Bank CEOs?

Tina Kaminska Dickinson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tina Kaminska Dickinson Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!

Sent from my iPad

Tizzy Hillhouse — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tizzy Hillhouse Affiliation: Jun. 21, 2026 What can you possibly be thinking?! You must never stop quarterly reporting. We've been there and done that in the FIFTIES. It was bad for investors then and would be bad now. Do not endanger my retirement savings by making this reckless move you are considering.

TJ FITZGERALD — Jun 21, 2026
Subject: S7-2026-15 From: TJ FITZGERALD Affiliation: Jun. 21, 2026 I'm Thomas Fitzgerald, a retired engineer living in Denver, Colorado.

I am fervently opposed to reducing the number of corporations' financial filings with the SEC from quarterly to just semi-annually. The Sarbanes-Oxley Act was signed into law to protect investors and the general public. There is even more need now to continue that protection.

Please do your job, which is to protect the financial stability of our economy, our nation. Each and every one of us, and history, will hold you to account.

Sent from my iPhone

TJ Marron — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: TJ Marron Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Is this a joke??? Limiting disclosure.

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tlmindo — Jun 21, 2026
Subject: S7-2026-15 From: tlmindo Affiliation: Jun. 21, 2026 My name is Tammy Graham, Business Systems Analyst (retired), from NJ. I am not in favor of the new proposed semi-annual reporting changes. Quarterly reporting is essential for accountability, and accuracy.

Sent from my Galaxy

TMDavis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: TMDavis Affiliation: Jun. 21, 2026 I have access to my investments 24/7, I must not understand why the revision? If they remove access online with re: my money, that's a problem. If they update daily, weekly, monthly even hourly, I should have immediate access to monitor my investments. If I misunderstand the fundamentals of this revision and only get updates bi- annually (?) then the fees should follow suit, no monthly fees accrued if only reported twice a year... you cannot have it both ways. I am appreciative of this matter being brought to our attention... and will be researching the implications more thoroughly. Thanks!

Sent from my iPhone

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toby thompson — Jun 21, 2026
Subject: S7-2026-15 From: toby thompson Affiliation: Jun. 21, 2026 Keep Quartly Report. Politicians are more crooked than any American

Yahoo Mail: Search, Organize, Conquer

Todd — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Todd Affiliation: Jun. 21, 2026 Gotta provide access FAIRLY SO NOT SO PRIVILEGED CAN REAP REWARDS OF SMART INVESTMENTS . AMERICAN DREAM REMEMBER THAT ONE CHEERS

Sent from my iPhone

Todd — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Todd Affiliation: Jun. 21, 2026 Gotta provide access FAIRLY SO NOT SO PRIVILEGED CAN REAP REWARDS OF SMART INVESTMENTS . AMERICAN DREAM REMEMBER THAT ONE ???
CHEERS.

Sent from my iPhone

Todd Brooks — Jun 21, 2026
Subject: S7-2026-15 Comments From: Todd Brooks Affiliation: Jun. 21, 2026 Smarten up you assholes.

Todd Brooks
toddinokc@gmail.com

Todd Cavalli — Jun 21, 2026
Subject: S7-2026-15 Comment From: Todd Cavalli Affiliation: Jun. 21, 2026 Less oversight will only lead to more corruption and more crime. Please continue to do quarterly audits and hold those accountable when they occur.

Sent from my iPhone

Todd Grey — Jun 21, 2026
Subject: S7-2026-15 Comment From: Todd Grey Affiliation: Jun. 21, 2026 Todd R. Grey
1775 Meridian
Reese, MI 48757

Please keep quarterly public stock reporting - do not change it to 6 months.

Tom Adams — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tom Adams Affiliation: Jun. 21, 2026 It's hard to say. My first reservation is that fewer reports means less transparency. I'd like to see a list of pros and cons, but it looks like investors will be the losers here.

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Tom Adams — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tom Adams Affiliation: Jun. 21, 2026 Go to hell. It should be monthly, not even quarterly - and you want people to be unable to know their finances for 6 months????

Tom Avino — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tom Avino Affiliation: Jun. 21, 2026 I want quarterly reporting to continue. Please do not do this

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Tom craven — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tom craven Affiliation: Jun. 21, 2026 As a small investor, I never want the embezzlers or crooks to have the time to hide their crimes, I prefer dealing in an open and above board manner unlike insider traders, the longer abusers have to hide their abuses the better they hide their thefts. The harder it is too recover the defrauded/stolen funds.
Those. A Craven

Tom Downing — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tom Downing Affiliation: Jun. 21, 2026 Absolutely NOT! DO NOT ALLOW THIS TO HAPPEN.

Tom Emery — Jun 21, 2026
Subject: S7-2026-15 From: Tom Emery Affiliation: Jun. 21, 2026 Quarterly reports...nothing less.. .period.

TOM GEPPERT — Jun 21, 2026

Subject: S7-2026-15 Comment From: TOM GEPPERT Affiliation: Jun. 21, 2026 Why would this be a good idea for the average American?

Sent from my iPhone

Tom Jarvis — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tom Jarvis Affiliation: Jun. 21, 2026 This is fair/right ❓ Nothing but Elite Theft of the investor's trust, nothing but betrayal ❗ How do they sleep at night knowing they will stand before Holy God and answer for every idle word ❗

Tom Kelly — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tom Kelly Affiliation: Jun. 21, 2026 More ways for the rich to **** the rest of us

Sent from my iPhone

Tom Kuffner Mechanical Engineer — Jun 21, 2026
Subject: File No. S7-2026-15 From: Tom Kuffner We really should keep the current calendar of quarterly reporting. I've worked with several companies that pushed accounting rules to make each quarter look good so their quarterly reports looked good. Switching to semi-annual reporting just gives them more opportunities to flex the rules. Institutional investors have unequal access to information about how companies are doing. Small investors rely on quarterly reports to evaluate the companies they have invested in, or are thinking about investing in. Don't keep us in the dark.

Tom Lira — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tom Lira Affiliation: Jun. 21, 2026 Not providing Medicare and Social Security to those citizens, who have paid into the system is out in out thievery. Do what is morally correct.

Tom Lockhart — Jun 21, 2026
Subject: S7-2026-15 From: Tom Lockhart Affiliation: Jun. 21, 2026 Citizen,voter,investor: James T. Lockhart . Jtlockhart43@gmail.com As a retired investor in the current financial industry, I understand a CEO's hesitation to dig deeply into their reports four times each year to be convinced that the numbers are corect, however this frequency allows them valuable time for corrective measures. Please consider the legislation of Sarbain et.al . back 20 +/- years ago that required the prospect of criminal charges for submitting false information. We, private investors look to the sec. to be our eyes & ears in the marketplace. Regards, James T. Lockhart

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Tom P — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tom P Affiliation: Jun. 21, 2026 Thomas Plantan Sr. Tooling

Engineer
WTF. Leave the reporting alone. This common citizens need to have as much information as we can get we're already left in the dark too much.

Get Outlook for Android

Tom Placier — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tom Placier Affiliation: Jun. 21, 2026 Ava Phillips, quarterly reporting protects consumers. Please don’t change to every 6 months.

Sent from my iPhone

Tom Purcell — Jun 21, 2026
Subject: S7-2026-15 From: Tom Purcell Affiliation: Jun. 21, 2026 Keep those lying bums as honest as possible. Most of the "business education" since WWII has been education in deception. 7th hi

Yahoo Mail: Search, Organize, Conquer

Tom Reilly — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tom Reilly Affiliation: Jun. 21, 2026 What is the Rush? What about Transparency? Please keep Everything above board. Another swipe at the Middle Class. Keep it Fair.
Sincerely ,
Tom Reilly, tjreilly24@aol.com. Security Guard.

Sent from my iPhone

Tom Runyan — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tom Runyan Affiliation: Jun. 21, 2026 Hey SEC, Quarterly reporting is essential to maintain integrity and honesty!

Tom Staton — Jun 21, 2026
Subject: File No. S7-2026-15 From: Tom Staton Speaking as a capitalist, it is a monumentally bad idea to decrease transparency into corporate America. They have proven themselves to be untrustworthy in the past. When you consider Congress has for decades engaged in corruption and insider trading, it is a given that corporate insiders will follow this example. If I had my way, their reporting would be monthly.

Tom Sullivan — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tom Sullivan Affiliation: Jun. 21, 2026 No

Yahoo Mail: Search, Organize, Conquer

Tom Tobias — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tom Tobias Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an individual investor, I strongly oppose any effort to reduce or eliminate quarterly disclosure requirements for public companies.
Regular, transparent reporting is essential for informed investment decisions. Quarterly disclosures provide timely insight into a company's financial performance, risks, capital allocation decisions, and overall business trends. Without this information, investors would be forced to rely on outdated data, speculation, media reports, and information that may be more readily available to institutional investors than to the general public.
One of the SEC's core missions is to protect investors and promote fair, orderly, and efficient markets. Reducing disclosure frequency would move in the opposite direction by decreasing transparency and limiting the information available to investors when making important financial decisions.
Public companies benefit from access to public capital markets. In return, investors deserve consistent, timely, and comparable information. Quarterly reporting helps maintain market confidence, improves accountability, and supports more efficient price discovery.
I encourage the SEC to preserve quarterly disclosure requirements and continue prioritizing transparency and investor protection.

Tommie Pike — Jun 21, 2026
Subject: S7-2026-15 From: Tommie Pike Affiliation: Jun. 21, 2026 Those rules were written because there are CEO's who cheat. Keep the rules as they are. Don't give more opportunities to lie and cheat. Tommie Pike

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Toni Battiste — Jun 21, 2026
Subject: S7-2026-15 Comments From: Toni Battiste Affiliation: Jun. 21, 2026 The rule needs to be kept as is. 6 months is too long to go without requiring information. The shorter length keeps them a little more honest!
Toni Battiste
Investor
Retired from USPS

Sent from my iPhone

Toni Coleman — Jun 21, 2026
Subject: S7-2026-15 Comment From: Toni Coleman Affiliation: Jun. 21, 2026 Keep the quarterly reporting. It gives less time for corruption to be hidden.

Yahoo Mail: Search, Organize, Conquer

Tony — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tony Affiliation: Jun. 21, 2026 Keep the 3 month ruling

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Tony Depew — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tony Depew Affiliation: Jun. 21, 2026 This is a bad. ripe for corruption. a public company should not operate in the dark or even in the shadows

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Tony Dhuyvetter — Jun 21, 2026
Subject: S7-2026-15 From: Tony Dhuyvetter Affiliation: Jun. 21, 2026 Quarterly reporting needs to continue.

Sent from my iPhone

Tony Fons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tony Fons Affiliation: Jun. 21, 2026 Current, fresh information is essential to a healthy market and quarterly reporting is a baseline we all count on. Sometimes, quarterly is not often enough. With the application AI accounting tools and controls, accurate internal reporting should become an on-demand service to investors and regulators.

Tony Georgeson — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tony Georgeson Affiliation: Jun. 21, 2026 More opportunities for fraud pump, and dump, stocks were always a gamble now they want to sanction dealing from the bottom of the deck.

Tony Luboff — Jun 21, 2026
Subject: S7-2026-15 From: Tony Luboff Affiliation: Jun. 21, 2026 My name is Anthony Luboff and I am opposing the proposed changes to SEC reporting. This is just another way for billionaires like Trump to skirt the rules and steal from the American people. Being a diligent investor I see what this is doing to the integrity of the SEC. Please keep the status quo. Thank you.

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tony on — Jun 21, 2026
Subject: S7-2026-15 Comment From: tony on Affiliation: Jun. 21, 2026 Keep quarterly’s reporting!

Sent from my iPhone

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tony rossier — Jun 21, 2026
Subject: S7-2026-15 Comments From: tony rossier Affiliation: Jun. 21, 2026 Frequency is transparency. Leave it alone

Yahoo Mail: Search, Organize, Conquer

Tony Simmons — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tony Simmons Affiliation: Jun. 21, 2026 Don't change the quarterly reporting requirements.

Yahoo Mail: Search, Organize, Conquer

Tony Viardo — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tony Viardo Affiliation: Jun. 21, 2026 I am a retail investor. Aka middle class Dad, homeowner, with a big fat mortgage, who trades stocks online. Today there are more people like me in the stock market than ever before. We need protection. Those reports allow us to have information on companies, so we can make investment decisions. We do not have the time nor the expertise to investigate these public companies the way rich people and organizations do. Keep the reports quarterly to keep publicly traded companies honest. Protect us! Keep the reports quarterly!

Sent from my iPhone

Tony Zimmerman — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tony Zimmerman Affiliation: Jun. 21, 2026 This tragic rollback of history in all aspects of life is terrible. This request is a perfect example of this activity.
Tony I Zimmerman
Retired engineering management

Tonya Daniels — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tonya Daniels Affiliation: Jun. 21, 2026 This is absurd. The SEC is not offering any protection. What does The average investor gain by allowing this to happen. It appears that it's an opportunity for the rich only.

Tonya Isaac — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tonya Isaac Affiliation: Jun. 21, 2026 It is imperative that you are allowed to keep up with where your investments are going and if the quarterly statements have worked all this time if something isn't broke while I tried to fix it

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Tr Sterzing — Jun 21, 2026
Subject: S7-2026-15 From: Tr Sterzing Affiliation: Jun. 21, 2026 Don't rollback

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Trace Parish — Jun 21, 2026
Subject: S7-2026-15 From: Trace Parish Affiliation: Jun. 21, 2026 It is imperative that you maintain quarterly reporting for corporations. While this reporting cycle may be seen as a burden by some larger corporations, it enforces a necessary control over CEOs, CFOs and governing boards that increases transparency to the shareholders and to the public in general. Our profit motivated system of capitalism is one of the finest wealth building machines in the world but some of the same motivations that make it strong also allow it to be used nefariously by those who seek to “ game the system”. Quarterly reporting is one control that helps to prevent such charlatans from taking advantage of those they are hired to serve. Thank you for taking my comment. Trace Parish, Vice President of a local corporation in Huntsville, AL

Tracey Johnson — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tracey Johnson Affiliation: Jun. 21, 2026 This is 2026, not 1955. We can’t let our ruling autocrats run roughshod over the interests of the very people they are supposed to represent. Nobody wants this

Sent from my iPhone

Tracey Miller — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tracey Miller Affiliation: Jun. 21, 2026 Quarterly! Quarterly reporting is needed to guarantee transparency and valid decision making for investors. In this time of high tech, there is no reason for decreasing reporting other than to hide felonious activities at corporate levels.
Quarterly reporting please.

Regards,
Tracey Miller

Tracey Prochaska — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tracey Prochaska Affiliation: Jun. 21, 2026 I’m in favor of continuing quarterly reporting. In making investment decisions the quarterly reporting is an important tool. Tracey Prochaska Speech-Language Pathologist

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Tracey Tarr — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tracey Tarr Affiliation: Jun. 21, 2026 Tracey Tarr Counselor
Orland, Maine I DO NOT SUPPORT TWICE YEARLY REPORTING. MORE INFORMATION HELPS

INVESTORS LESS ALLOWS COMPANIES TO HIDE POOR BUSINESS PRACTICES. INVESTORS WILL NOT HAVE THE INFORMSTION WE NEED TO MANAGE OUR PORTFOLIOS.

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tracy — Jun 21, 2026
Subject: S7-2026-15 From: tracy Affiliation: Jun. 21, 2026 Keep as it is now!! If you give them an inch, they'll take 2miles!

Yahoo Mail: Search, Organize, Conquer

Tracy Adame — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tracy Adame Affiliation: Jun. 21, 2026 More accountability not less! Have we not learned from events of this decade that when left unchecked, those who seek to destroy our economy are hard at work? Keep CEO accountability quarterly at a minimum!

Tracy Facelli — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tracy Facelli Affiliation: Jun. 21, 2026 I'm tired of corporations running everything. People over business!
Do your job and protect everyday American citizens from these thieving companies.
Thank you.
T. Facelli
Filmmaker

Sent from my iPhone

Tracy Fioretti — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Tracy Fioretti Affiliation: Jun. 21, 2026 Dear SEC,
Quarterly reporting leaves less time for errors. Half yearly reporting gives more time for errors and missed/forgotten finances.

Tracy Fioretti-Moehle
708-921-3487
Sent From my iPhone☎

Tracy McNeal — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tracy McNeal Affiliation: Jun. 21, 2026 Why change it to every six months other than the fact that twice a year would make it easier to cheat. It should be every 2 months in my opinion. They can all afford to dedicate one employee for this task.

Tracy Nichols — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tracy Nichols Affiliation: Jun. 21, 2026 Tracy Nichols, I am

logging and have some stocks , my family has stocks and we all watch them very close, to do this is going to cause mass disruption in everybody's life and not for the good so please don't do this

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Tracy Reynolds — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Reynolds Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Do NOT ALLOW THE COMPANIES WHO ARE ALL BREAKING MONOPOLY LAWS,RICO LAWS, AND TRANSPARENCY! THEY KEEP GETTING FREEBES BY ALLOWING ILLEGAL STOCK TRADING , MAKE THOSE greedy women bling bags of manure to completely rob us, We the American People blind, especially when almost 70% of the WE THE PEOPLE, ya know, the ones who pay all the bills while these.companies rob us blind! I'd prefer monthly reports but 4 a year will do, for now. And NO this will NOT placate us taxpayers, nothing short of your agency actually doing your job and take them all down and they are made to turn over every last penny of tax money they've stolen from Us, We the PEOPLE, and give US what THEY have stolen from us!

Tracy sallows — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tracy sallows Affiliation: Jun. 21, 2026 Dear SEC

It is not safe for any investors to go half a year without documented proof of how the business is doing. It limits the ability to make prudent choices. Three months at a time is infrequent enough. Please do not allow quarterly statements to become semi-annual statements.
T.J.S.

Tracy Simpson — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tracy Simpson Affiliation: Jun. 21, 2026 Stop helping billionaires hide their money and not pay their fair share of taxes

Get Outlook for iOS

Tracy Thomas — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tracy Thomas Affiliation: Jun. 21, 2026 Tracy Thomas, retired US Citizen
It is very important to me to keep SEC quarterly! We have the right to know what is going on with our statements!!
I am so sick of what this current government is trying to do to us!

Sent from my iPhone

Trevor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Trevor Affiliation: Jun. 21, 2026 Recently I submitted a comment that six months was sufficient but after thinking more about it and additional research I now favor quarterly reporting. This will keep corporations on a more honest course.

Trevor

Trevor Vandevelde — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Trevor Vandevelde Affiliation: Jun. 21, 2026 Absolutely not would give companies more time to hide their profits an make it appear like less on paper so less we make on investments

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Tricia Mollard — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Tricia Mollard Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Taking away information that will allow me to decide financial decisions will harm me and many. Please do not consider this rule.

Trish Fipp — Jun 21, 2026
Subject: S7-2026-15 Comments From: Trish Fipp Affiliation: Jun. 21, 2026 Pfippinger, retired. It's called accountability. . I have the right to know what my money is doing.

Sent from my iPhone

Tristan Brown — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tristan Brown Affiliation: Jun. 21, 2026 All major corporations and companies should have to show their earnings in a quarterly manner. This is a bill in place to keep the rich holding their money while taking ours. Any entity that decides to make money should pay the amount they are truly able to pay. Major companies are monopolies and fraudulent claims of taxes and money owed to others.

Triste Percival Frederick — Jun 21, 2026
Subject: S7-2026-15 Comment From: Triste Percival Frederick Affiliation: Jun. 21, 2026 Triste Frederick, Commercial Airline Pilot. CEO's need to be accountable for honesty in the reports to provided to investors. When oversight is lax, catastrophic failures happen, Enron, etc. CEO's get paid enormous sums of money, it isn't too much to ask for some regular accountability in the fiscal direction and action of public companies. Quarterly reports do this. We need safeguards, lax oversight leads to failures and frauds.

Sent from my iPad

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Tristia Bauman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Tristia Bauman Affiliation: Jun. 21, 2026 Shareholders deserve quarterly reports to guide investment decisions. Please do not reduce reporting to twice per year. That change will harm the average American investor.

Submitted by Tristia Bauman, Gilroy, CA

Sent from my iPhone

Troy Johnson — Jun 21, 2026
Subject: S7-2026-15 From: Troy Johnson Affiliation: Jun. 21, 2026 America needs accountability from corporations. Quarterly reporting and CEO accountability needs to stay! To do otherwise is to invite corruption, and economic uncertainty.

Sent from my iPhone

Troy Lawhon — Jun 21, 2026
Subject: S7-2026-15 Comment From: Troy Lawhon Affiliation: Jun. 21, 2026 Stop the corporate greed now

Sent from my iPhone

Trudy Conley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Trudy Conley Affiliation: Jun. 21, 2026 Timely quarterly reporting is a mainstay and a check on investments. It allows investors to plan their strategies and assess a firms ability to leverage competitive markets. Real time is fast time and keeping an eye on the ball at all times is financially sound reporting.

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tucker.cindy — Jun 21, 2026
Subject: S7-2026-15 From: tucker.cindy Affiliation: Jun. 21, 2026 Keep our retirement accounts safe. Accountability is a necessity.

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

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tucker.cindy — Jun 21, 2026
Subject: S7-2026-15 From: tucker.cindy Affiliation: Jun. 21, 2026 Keel our retirement accounts safe. Accountability is a necessity.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ty Hurd — Jun 21, 2026
Subject: S7-2026-15 Comments From: Ty Hurd Affiliation: Jun. 21, 2026 Far less transparent, needs to be kept at quarterly
Thanks,
Ty Hurd
Wheat Ridge Colorado

Sent from my cell phone, please excuse my brevity.

Tyler Soper — Jun 21, 2026
Subject: S7-2026-15 Comment From: Tyler Soper Affiliation: Jun. 21, 2026 Tyler Soper
Freelance TV editor
As part of the dwindling middle class, investments are how I can hope to one day retire. Quarterly reporting is essential for keeping in the loop on how things are moving on Wall Street. The only reason to get rid of quarterly reporting would be to let companies hide financial information from people like me.

Tyler Soper
213-215-9404

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un known — Jun 21, 2026
Subject: S7-2026-15 From: un known Affiliation: Jun. 21, 2026 maintain Quartaly accountability!
Clarence Poisson
Retired, Washington State
Why: i'm an investor

Unique Mills — Jun 21, 2026
Subject: S7-2026-15 From: Unique Mills Affiliation: Jun. 21, 2026 Public companies need accountability! If you change the current requirements to reduce how often CEO's and CFO's have to certify their companies numbers, you open the doors back up to fraud! You open the doors back up to "I didn't know" defenses and that harms the American people! Hold the line, require quarterly reportings, hold them accountable, protect the everyday American people.
Unique Mills

Unknowable 1961 — Jun 21, 2026
Subject: S7-2026-15 Comments From: Unknowable 1961 Affiliation: Jun. 21, 2026 I think it should be every month. Definitely not longer than quarterly.

Regards,

Sandra K Brockel

Uriah Hebron — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Uriah Hebron Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Ariel the royal you you are i e h Uriah

Val Grimes — Jun 21, 2026
Subject: S7-2026-15 From: Val Grimes Affiliation: Jun. 21, 2026 Keep it QUARTERLY!

Valarie Grimes

Val Nunley — Jun 21, 2026
Subject: S7-2026-15 Comment From: Val Nunley Affiliation: Jun. 21, 2026 V. Nunley
Retired Executive Asst.
35 yrs in Banking
Keep the quarterly reports, much easier to report & make decisions on investments both personal & professional.

Sent from my iPhone

Valarie Page — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Valarie Page Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

The quarterly SEC reports are vitally important to investors like myself and my advisors. It helps me to make informed decisions. Please do not take this vital information away from investors!
Regards,
Valarie Page

Valerie Arvas — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Arvas Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I feel keeping financial statements quarterly allows individual investors to better manage their financial investments. It is working, so why change it?

Respectfully yours,
Valerie Arvas

Valerie Breeden — Jun 21, 2026
Subject: S7-2026-15 Comments From: Valerie Breeden Affiliation: Jun. 21, 2026 Quit the corruption. This admin is so crooked they couldn't draw a straight line

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Valerie Gastinel — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Valerie Gastinel Affiliation: Jun. 21, 2026 I would like to share my perspective regarding the proposed adjustment to our existing schedule. I strongly advocate for the continuation of our established quarterly cadence for these activities.

My primary concern is that altering this frequency could inadvertently place an increased administrative burden on the team, potentially diverting valuable time and resources away from our core responsibilities. The quarterly cycle provides an optimal timeframe to meticulously gather comprehensive data, conduct in-depth analysis, and formulate well-considered strategic insights. It allows for a more holistic assessment of progress and trends, ensuring that our decisions are based on substantial information rather than short-term fluctuations.

I believe this rhythm has consistently proven effective in balancing operational demands with strategic oversight, fostering a stable and productive environment. Maintaining the quarterly schedule would, in my view, best support our team's efficiency and ability to achieve long-term objectives. Thank you,
Valerie Gastinel

Valerie LaCour — Jun 21, 2026
Subject: S7-2026-15 Comment From: Valerie LaCour Affiliation: Jun. 21, 2026 TIMELY Accountability is IMPORTANT!!! Keep it QUARTERLY PLEASE

Valerie Mitchell — Jun 21, 2026
Subject: S7-2026-15 Comment From: Valerie Mitchell Affiliation: Jun. 21, 2026 Why keep the people on the dark when they are the ones causing you to have a business. The company will inevitably fail anyway without support

Yahoo Mail: Search, Organize, Conquer

Valerie Monrose — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Monrose Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I am asking that fairness be the standard for everyone. We should all be treated equally. If "all men(and I imagine women are included?) are created equal," then why the differences? When it comes to financial situations, or finances, we should all be treated equally, and fairly.

Valerie Montez — Jun 21, 2026
Subject: S7-2026-15 From: Valerie Montez Affiliation: Jun. 21, 2026 They have to follow the law, like every one else has to.

VALERIE WILLIAMS — Jun 21, 2026
Subject: S7-2026-15 Comments From: VALERIE WILLIAMS Affiliation: Jun. 21, 2026 Valerie Williams - retired It should matter to every investor. What the heck? Transparency keeps companies honest and investors in control of making better decisions for their finances. This is ludicrous and another money grab by corporate greed. Please consider the little guy, the worker bees as it were.

Sent from my iPhone

Valery Orellana — Jun 21, 2026
Subject: S7-2026-15 Comments From: Valery Orellana Affiliation: Jun. 21, 2026 We the people are sick and tired of being treated like the 💩 on your shoes. And we won't be trampled on INDEFINITELY!

Valorie Ward — Jun 21, 2026
Subject: S7-2026-15 Comment From: Valorie Ward Affiliation: Jun. 21, 2026 Keep it

Sent from my iPhone

Van Sexton — Jun 21, 2026
Subject: S7-2026-15 From: Van Sexton Affiliation: Jun. 21, 2026 Please continue the current

quarterly personal financial reporting by corporate CEOs, officers, board members and executives. This is a stop gap to corruption and provides a barrier of accountability still needed in this era of retail investing. Consumers need to have a view into the Financials that provides a clear indication of executive performance and risk.

-Christopher Michas

Vanessa Jackson — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Vanessa Jackson Affiliation: Jun. 21, 2026 The audacity of the SEC to hide important information, so investors can make wise decisions about their portfolios! We hard working Americans will not stand for this criminal behavior that works against our individual rights to know what we're buying and not buying. I say we irradicate the SEC, if this immoral activity comes to pass and begin a new monitoring system!

Vanessa Overbay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vanessa Overbay Affiliation: Jun. 21, 2026 I am a lawyer. The needs of the consumer / investor must be protected. At every turn they are being slowly eroded. The right to have full access to critical investment information is paramount. Please continue to require companies to report quarterly. - Vanessa

Sent from my iPhone

Vanessa Reeves — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Vanessa Reeves Affiliation: Jun. 21, 2026 Keep our reports quarterly.

Sent from my Galaxy

Vanita Bries — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Vanita Bries Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: stop this insane action immediately!

Vaughn Andrako — Jun 21, 2026

Subject: S7-2026-15 Comment From: Vaughn Andrako Affiliation: Jun. 21, 2026 Leave it alone the quarterly reports are beneficial to individual investors.
It appears that the power play guys want to distance themselves even more from their Ponzi scheme.

Sent from my iPhone

VC Robin — Jun 21, 2026
Subject: S7-2026-15 Comment From: VC Robin Affiliation: Jun. 21, 2026 My name is Robin Douglas, and I am retired, after a career as an educator. I needed to retire a little sooner than originally expected, due to health concerns, but knowing that retiring would mean relying on my investments to cover any financial gaps between my pension, living expenses, and possible medical expenses was a worry. Monitoring my investments so I can make good decisions is very important to me, and to best do that, I need quarterly reports. I'm very concerned that receiving only two reports per year would prevent me from making timely decisions critical to my financial wellbeing. Please keep the quarterly reporting requirement in place!

Velma Orcutt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Velma Orcutt Affiliation: Jun. 21, 2026 Velma Orcutt, retired, and feel quarterly reporting should continue. Do not want to see my retirement funds decrease!

Sent from my iPhone

Vence Stedry — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vence Stedry Affiliation: Jun. 21, 2026 This would be a giant step backwards.

Venetcia — Jun 21, 2026
Subject: S7-2026-15 Comments From: Venetcia Affiliation: Jun. 21, 2026 No, absolutely not!!!! We have enough corruption in our own government and finances and everything else. With this, you've taken everything from the "Lil guy" and every American. Stop with the back door trading, stop with the corruption, stop the lies. This is all due to a bill that we want passed that stops anyone in politics and their family from buying and trading stocks. This is going to crash our system and get rid of central banking. They will implement a new system (cashless society) everything is like a credit (In Time with Justin Timberlake anyone???). Stop ****ing with what's left of our governmenT, RELEASE THE EPSTEIN FILES AND START ARRESTING THE CORRUPT ELEITE THAT ARE RINNING EVERYTHING!!!!!!!

Sent from my iPhone

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venise williams — Jun 21, 2026
Subject: S7-2026-15 Comments From: venise williams Affiliation: Jun. 21, 2026 Absolutely not.

Consumers are barely keeping up with the economy snd now you want to afford companies to mKe changes in the dark to disadvantage consumers even mote. No!!!

Georgia Mobile Notary
📞626-755-0509

Vera Ellerton — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Vera Ellerton Affiliation: Jun. 21, 2026 Leave it as is !

Vera Ellerton — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Vera Ellerton Affiliation: Jun. 21, 2026 Leave it as is

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Vernie House — Jun 21, 2026
Subject: S7-2026-15 From: Vernie House Affiliation: Jun. 21, 2026 YES, keep reporting quarterly. These scumbag corporations need to be watched incessantly, or we'll end up with them destroying people's lives AGAIN!

Vernon Wickliffe — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vernon Wickliffe Affiliation: Jun. 21, 2026 This is just wrong, company can hide major issues from atom holders this way. Personally I feel quarterly is not transparent enough. They should post monthly

Sent from my iPhone

Veronica Jacknow — Jun 21, 2026
Subject: S7-2026-15 Comments From: Veronica Jacknow Affiliation: Jun. 21, 2026 Veronica Jacknow, CEO. As a financial fiduciary, it is imperative that we maintain quarterly reporting. Transparency translates to trust and all citizens should be able to trust their government. The SEC works for the citizens of the US.

Sent from my iPhone

Vickey Bethea — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vickey Bethea Affiliation: Jun. 21, 2026 Not fair & equitable. We have the right to full disclosure. Strongly object to secrecy on wall street

Sent from my iPhone

Vickey Fowler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickey Fowler Affiliation: Jun. 21, 2026 We deserve more transparency not less. Keep reporting QUARTERLY!

Vicki Coleman — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicki Coleman Affiliation: Jun. 21, 2026 Stop this crap enough is enough. Nope nope p
.ay your own way and end this because it's wrong stop it nope

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Vicki Coleman — Jun 21, 2026
Subject: File No. S7-2026-15 From: Vicki Coleman Stop this now i don't agree they should not have the rights to hide nothing

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Vicki Dice — Jun 21, 2026
Subject: S7-2026-15 From: Vicki Dice Affiliation: Jun. 21, 2026 My name is Vicki Dice and I am a receptionist in one of the few privately owned veterinary clinics in our area. I see how income and expenses happen on a daily basis with a daily financial report that the owner reviews. He then makes his decisions on ordering and bonuses by those figures, averaged over the quarter.
This is just good business practice. Please keep reporting requirements quarterly.

Vicki Elyse — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vicki Elyse Affiliation: Jun. 21, 2026 Short and sweet: Keep Quarterly reports for transparency and honesty. Just about everything in the present administration is crooked, unlawful and unethical. It is beyond unacceptable and will not be tolerated. Investors have the right to know how and what companies are doing with their money.

Vicki Eng — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Vicki Eng Affiliation: Jun. 21, 2026 Do not take a step backwards. Keep the transparency.

Vicki Huber — Jun 21, 2026
Subject: S7-2026-15 Comments.... From: Vicki Huber Affiliation: Jun. 21, 2026 It is unfair to the citizens who depend on transparency of big companies. We invest carefully and modestly. We cannot afford to have our retirements wiped out by lack of timely financial information about companies we invest in. It can wipe out the ability to live our life out independently . Please consider others you will hurt with this decision

Victoria Huber

Retired
73yrs old.

Vicki Huber — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicki Huber Affiliation: Jun. 21, 2026 It is unfair to the citizens who depend on transparency of big companies. We invest carefully and modestly. We cannot afford to have our retirements wiped out by lack of timely financial information about companies we invest in. It can wipe out the ability to live our life out independently . Please consider others you will hurt with this decision.
Victoria Huber
Retired
73 yrs
Magnolia Texas

Vicki Keith — Jun 21, 2026
Subject: File No. S7-2026-15 From: Vicki Keith All companies should be held accountable to report profits and lost on a quarterly basis. Allowing a rule change to biannual reporting puts investors at a disadvantage and allows companies to profit off the backs of individuals. Don't change the rule!

Vicki Lynn Ellis — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicki Lynn Ellis Affiliation: Jun. 21, 2026 As a former chief compliance officer in an investment management firm, I strongly disagree with any effort to reduce corporate reporting. Investors are entitled to this information and need it to make sound financial decisions.

Vicki Motz — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicki Motz Affiliation: Jun. 21, 2026 Trust is critical. For there to be trust, there must be transparency. All the time.

Vicki Abrams Motz PhD

Vicki Stamps — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicki Stamps Affiliation: Jun. 21, 2026 This is end times! Corruption is the way

Yahoo Mail: Search, Organize, Conquer

Vicki swift — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vicki swift Affiliation: Jun. 21, 2026 With all the advances in I.T it seems it should be easier to report ..Makes me wonder what they are trying to hide .

Vicki Weaver — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vicki Weaver Affiliation: Jun. 21, 2026 It was tried & didn't work before.
Leave it alone!

Vickie Butzen — Jun 21, 2026
Subject: S7-2026-15 From: Vickie Butzen Affiliation: Jun. 21, 2026 The Quarterly Reports must stay in place. Since 2002 the quarterly reports have kept company CEO and CFO's on the record as knowing what their company financials are. Keeping them honest and our money protected against another ENRON fiasco is a must. Keep quarterly reports.

Sent from my iPhone

Vickie Carpenter — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickie Carpenter Affiliation: Jun. 21, 2026 V . Carpenter retired, we need everything in the open so nobody can take things out of our system that we can't see or do anything about till it's gone .

Sent from my iPhone

Vickie Dowell — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vickie Dowell Affiliation: Jun. 21, 2026 Reports must remain quarterly to ensure a level playing field for all investors regardless of financial stature. The audacity. Let's never forget Enron. Trust will be broken by bad players and this is the role of the SEC. This begs the question: if this is on the table whose pocket are you in?

Vickie M — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickie M Affiliation: Jun. 21, 2026 In today's world of scams and technology failures it is necessary to keep quarterly statements. If there are electronic transactions on checking and savings accounts a monthly statement is prepared and mailed to allow for safe account management. If we go to semiannual for investment accounts that does not allow for timely investment allocation changes if an instrument begins to slide.

vickielm22@gmail.com
Vickie Messinger
4151 Galbraith Line Road
Croswell, Mi 48422

810-650-6179

Vickie Masturzo — Jun 21, 2026
Subject: S7-2026-15 From: Vickie Masturzo Affiliation: Jun. 21, 2026 Quarterly is fine. ‘If it ain’t broke , don’t change it! ‘ what would be the use if LESS accountability?

Vickie McInteer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickie McInteer Affiliation: Jun. 21, 2026 Stop screwing Americans over!!!

Vickie O'Connor — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickie O'Connor Affiliation: Jun. 21, 2026 When are we going to see real Americans stepping up and stopping the corporate and mob like mentality that has taken over this country? I am tired of the last 10 years of being ripped off by elected officials and corporate pillaging. Makes me sick. Vickie O'Connor, Retired

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Vickie Segers — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vickie Segers Affiliation: Jun. 21, 2026 Vickie Segers, retired, I will always want quarterly reports for a number of reasons.

Vickie West — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vickie West Affiliation: Jun. 21, 2026 Vickie West (clinical psychologist) strongly against losing valuable information necessary to make wise decisions.

Dr Vickie West
Clinical Psychologist
479-521-4909

Vicky Chilcoat — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vicky Chilcoat Affiliation: Jun. 21, 2026 What are YOU thinking😱? Oh SEC is trying to pull a "bait and switch" on American citizens. Quarterly reporting for the Public to keep up to date with any type of off kelter rise or falls. MATH figures don't lie. Vicky Chilcoat, retired elementary educator

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Vicky DeFelice — Jun 21, 2026
Subject: S7-2026-15 Comments From: Vicky DeFelice Affiliation: Jun. 21, 2026 I rely on quarterly

reports to make investment decisions for my retirement portfolio. I don't want to have to wait 6 months. This is unacceptable.

I doubt companies would do away with quarterly reports in other areas of their business.

Victoria DeFelice
Account Manager

Sent from my iPhone

Victoria Cantwell — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Victoria Cantwell Affiliation: Jun. 21, 2026 Quarterly reporting is fair for all concerned. What could possibly inspire a change back to a system that did not work?

Victoria Coad — Jun 21, 2026
Subject: S7-2026-15 Comments From: Victoria Coad Affiliation: Jun. 21, 2026 Even quarterly information is less frequent than is needed, it should be a move toward monthly not less information for intelligent investment

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Victoria Coad, Ph.D.
510-233-1992 voice
510-235-4850 facsimile

Victoria Gosden — Jun 21, 2026
Subject: S7-2026-15 Comments From: Victoria Gosden Affiliation: Jun. 21, 2026 Absolutely not. This will affect the whole market in a bad way. People will loose money. Companies will not need to show how well or how badly they are doing. Keeping the shareholder in the dark for months.

Victoria Schmidt — Jun 21, 2026
Subject: S7-2026-15 Comment From: Victoria Schmidt Affiliation: Jun. 21, 2026 I am a retail investor. This new rule would be devastating for people like me that have been in the market, managing their own investments. This is especially true for retirees who day trade / invest but also those who are shopping IRAs or even those determining when to cash in an IRA. We ALL need to be on the same playing field. If the SEC wishes to change rules, how about our elected officials being disallowed from trading on the stock market. Leave the little guys/gals alone. Keep quarterly reports / maintain transparency on the market.

Victoria Schmidt
Retired Investor

Sent from my iPad

Victoria Schwachter — Jun 21, 2026
Subject: S7-2026-15 Comments From: Victoria Schwachter Affiliation: Jun. 21, 2026 My name is Victoria Schwachter and as a human service professional for over 30 years I have seen first hand the damage that a lack of corporate oversight can cause individual citizens. This law has attempted to help keep companies honest - we need more of that, not less, if we are to keep our pledge of liberty and JUSTICE for ALL. Thank you!

Viestarts Zubkovs — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Viestarts Zubkovs Affiliation: Jun. 21, 2026 As an investor, I am in favor of at least quarterly financial reporting (and not semi-annual reporting) to maintain the financial accountability of the publicly owned company.

Vikas Vij Prem Sagar Vij — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Vikas Vij Prem Sagar Vij Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please retain the quarterly results requirement for the publicly traded companies as its a key piece of information available to retail investors.

Vikki Smith — Jun 21, 2026
Subject: S7-2026-15 From: Vikki Smith Affiliation: Jun. 21, 2026 Quarterly reporting is important! We need LESS crime, NOT make it easier to commit crime! Geez. Get a grip on integrity!

Yahoo Mail: Search, Organize, Conquer

Vincent Cisternino — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Vincent Cisternino Affiliation: Jun. 21, 2026 My name is Vincent Cisternino, working as a paramedic in the NY tri-state area. It’s important in a climate where people are worried they may never retire, to have a greater amount of transparency. Reporting on quarterly basis is the very least we should expect. This allows all savings and investors the opportunity to make good decisions that affect not only their personal future, but the future of their families.

Best regards,
Vincent

Sent from my iPhone

Vincent Galanti — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vincent Galanti Affiliation: Jun. 21, 2026 Stop this

Sent from my iPhone

Viola Tovar — Jun 21, 2026
Subject: S7-2026-15 From: Viola Tovar Affiliation: Jun. 21, 2026 I say NO, we don’t need another scandal and so many disgusting losses.

Vi Tovar

Violet Horst — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Violet Horst Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
In the age of computers, there is no reason do this. If fact there is no reason it can't be done monthly!
This would create the ability for MORE corruption.

Virgil Newton — Jun 21, 2026
Subject: S7-2026-15 Comments From: Virgil Newton Affiliation: Jun. 21, 2026 Keep it Quarterly

Sent from my iPhone

Virginia D'Auria — Jun 21, 2026
Subject: S7-2026-15 Comments From: Virginia D'Auria Affiliation: Jun. 21, 2026 Keep it Quarterly, please! Virginia D'Auria, Retiree

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Virginia Donoso — Jun 21, 2026
Subject: S7-2026-15 Comment From: Virginia Donoso Affiliation: Jun. 21, 2026 And this is for the benefit of..?
Not for us that is for sure

Virginia Garrison — Jun 21, 2026
Subject: S7-2026-15 Comments From: Virginia Garrison Affiliation: Jun. 21, 2026 No, please. You know why. I need this money to live after I can no longer work.

Sent from my iPhone

Virginia Jones — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Jones Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
KEEP reporting quarterly!! We need to know of any changes in time to do something about them. 6 months is way too long.

Virginia Medley Registered Nurse — Jun 21, 2026
Subject: File No. S7-2026-15 From: Virginia Medley For fairness and to decrease theft you NEED to continue to report quarterly. If it's my money you're managing I should have the right to demand that you report my funds to me each quarter.

Virginia Rodriguez — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Virginia Rodriguez Affiliation: Jun. 21, 2026 Be more transparent. You are already rich and the working people do not have much. Please do not take away the little savings they have. Have some empathy as a true Christian 🙏

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virginia schumacher — Jun 21, 2026
Subject: Comment on S7-2026-15 From: virginia schumacher Affiliation: Jun. 21, 2026 We need quarterly reporting. Companies are making enough money. They don't need the opportunity to screw consumers more. If you're going to make a cha ge, go to monthly instead of the other way!

Sent from my iPhone

Virginia Silver — Jun 21, 2026
Subject: S7-2026-15 Comments From: Virginia Silver Affiliation: Jun. 21, 2026 This is not fair to the average investor who should have the same timing of in formation as the large investors
I totally disagree with this

Vito Via — Jun 21, 2026
Subject: S7-2026-15 From: Vito Via Affiliation: Jun. 21, 2026 Keep it in place and enforced!!!!!!!!
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Vivek Maithani — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Vivek Maithani Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Small investors are so disadvantaged these days compared to HFT and hedge funds. Quarterly

reports give us some insight into how the companies we own are doing. By moving the reporting to only twice a year you would be doing them a big disservice. Capitalism works only if fair. Socialism will prevail if you push America towards crony capitalism.

Vivian James — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Vivian James Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please continue bye the quarterly reporting as you have been doing so we can know what's happening in the stock market!
Thank you !

Vonya Goulooze — Jun 21, 2026
Subject: S7-2026-15 Comment From: Vonya Goulooze Affiliation: Jun. 21, 2026 Quarterly reporting is essential, do not change to six month reports

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W. D. — Jun 21, 2026
Subject: S7-2026-15 Comment From: W. D. Affiliation: Jun. 21, 2026 Keep the quarterly. I'm retired and stocks are a substantial part of my portfolio.

W.a.marks — Jun 21, 2026
Subject: S7-2026-15 Comments From: W.a.marks Affiliation: Jun. 21, 2026 Keep quarterly for the safety of small investers

Sent from my iPad

W.Phillip Schultz — Jun 21, 2026
Subject: S7-2026-15 Comments From: W.Phillip Schultz Affiliation: Jun. 21, 2026 That's crazy! We need current information to determine the value and direction a company is going. Quarterly is the barest minimum to be able to make intelligent decisions.

Wade Smith — Jun 21, 2026
Subject: S7-2026-15 Comment From: Wade Smith Affiliation: Jun. 21, 2026 Small investors need quarterly reporting in order to close the information Gap with large investors. It would be highly unfair to extend the reporting period.

Wade Smith
Visage Consulting, Owner

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wallnut01 — Jun 21, 2026
Subject: S7-2026-15 Comments From: wallnut01 Affiliation: Jun. 21, 2026 Keep quarterly company reporting as law. I want to know what, where, and when the companies are doing things.
Bryan Skinner retired what they disclose effect me.

Bryan

Sent from my T-Mobile 4G LTE Device

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walter brennan — Jun 21, 2026
Subject: S7-2026-15 Comment From: walter brennan Affiliation: Jun. 21, 2026 Reporting only every six months gives the insiders an edge and hurts the average investor. Without quarterly reports investors are in the blind as to what actions the management is taking to improve company performance

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Walter brown jr — Jun 21, 2026
Subject: S7-2026-15 From: Walter brown jr Affiliation: Jun. 21, 2026 My grandparents lost 75% of their pensions and I grandfather tried to kill himself when the Enron thing happened. You put something in place to try to keep them honest somehow and now some billionaires want to lobby it's too much ??? It's not enough it should be done every month if you ask me . Families paid the cost for their greed !!! It should stay where it is!! If anything put a term in place like 25 yrs then revisit it then maybe we will have some honest business men who think about the people first

Get Outlook for iOS

Walter Kohut — Jun 21, 2026
Subject: S7-2026-15 Comment From: Walter Kohut Affiliation: Jun. 21, 2026 Quarterly report keeps CEOs in line from hiding funds, this needs to be quarterly, not semi-annually

Sent from my iPhone

Walter Laute — Jun 21, 2026
Subject: S7-2026-15 Comments From: Walter Laute Affiliation: Jun. 21, 2026 As I quickly approach retirement this quarterly reporting is VERY important to me, as it is to many. Don't even think about moving to semi-annual reporting. Keep my money and the money of millions
safer and the cheaters (more) honest. Michelle L

Yahoo Mail: Search, Organize, Conquer

Walter Reissman — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Walter Reissman Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
God forbid you allow less i formation to the investing public. This market is the best in the world, attracts the capital of the world and makes average Americans wealthy, as I see with my kids. Please do not change reporting requirements and upset this delicate balance.

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wanda dunphy — Jun 21, 2026
Subject: S7-2026-15 From: wanda dunphy Affiliation: Jun. 21, 2026 Dear SEC BOARD

I am writing to express my support for maintaining the current quarterly process. The law governing this matter was enacted for a specific reason, and as circumstances and human nature remain unchanged, I believe it is essential to keep the schedule as it is.

Sincerely,

Wanda Dunphy

Warren Lee — Jun 21, 2026
Subject: S7-2026-15 Comment From: Warren Lee Affiliation: Jun. 21, 2026 Warren Lee, Information Technology Specialist. Quarterly reporting is critical for investors for timeliness and relevance of financial information

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Warren W — Jun 21, 2026
Subject: S7-2026-15 Comments From: Warren W Affiliation: Jun. 21, 2026 Just what is the goal in ending quarterly reporting? Exactly how will this help investors understand what they are investing in? Why would you allow management to be less visible and their plans more difficult to understand in this very fast changing world? Are you prepared to be sued for extra losses tied to lack of public information? No doubt companies would like the money saved via less reporting. But your job is to protect the public, not save company costs. Please do your job. Sincerely, Warren Whittaker, Retired Investor.

Sent from my iPhone

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warren wenger — Jun 21, 2026
Subject: S7-2026-15 Comment From: warren wenger Affiliation: Jun. 21, 2026 Already fighting computer and billions spent to fight insider trading . What other purpose would it serve.
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Warren Wolfblack — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Warren Wolfblack Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Hi my name is Warren and what is think is to have a good successful business is like having a winning baseball, basketball football team you need all the information available to your team to be successful so holding back information from your team is like telling a lie you are killing your team or business thank you God bless in Jesus name Warren

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Wayne Dixon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wayne Dixon Affiliation: Jun. 21, 2026 Keep it Quarterly. Don't blind us to possible malfeasance by giving corporations an extra 3 months to hide things from the public.

Wayne Farmer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Wayne Farmer Affiliation: Jun. 21, 2026 Why so the government officials can make more money than a average American

Get Outlook for iOS

Wayne McNaughton — Jun 21, 2026
Subject: S7-2026-15 From: Wayne McNaughton Affiliation: Jun. 21, 2026 Making Quarterly Reporting only twice a year opens the path to further corruption and deceit by corporate officials. A lot of ordinary citizens lost their entire savings from the failure of Enron! Greed and lack of transparency by corporate officials ruined many families lives! It is not a hardship for CEOs and CFOs to file quarterly reports. It is protection of the investors by the SEC. Take your responsibility seriously and maintain Quarterly Reporting!
Thank you,
Wayne McNaughton/Retired/ Tampa Bay, Florida.

Wayne Quick — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wayne Quick Affiliation: Jun. 21, 2026 Keeping it quarterly helps in determining the health of a company and protection of your assets! Ounds like another scheme for corruption!

Sent from my iPhone

Wayne Roadifer — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wayne Roadifer Affiliation: Jun. 21, 2026 Keep the quarterly

reports.

Wayne Ruthke — Jun 21, 2026
Subject: S7-2026-15 Comment From: Wayne Ruthke Affiliation: Jun. 21, 2026 Stop rolling back sensible regulations that don't help the people. Corporations are not people and should be required to put people first, not profits

Thanks,
Wayne Ruthke

Sent from my iPhone

Wayne Thornley — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wayne Thornley Affiliation: Jun. 21, 2026 Quarterly reporting is unconstitutional, an opportunity for misuse of funds during the dark periods, robs investors of knowledge they need to make decisions about their investments, and opens the door to even more unlawful insider trading that is already rampant inside our current federal administration.

Sent from my iPhone

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wayne umbertis — Jun 21, 2026
Subject: S7-2026-15 From: wayne umbertis Affiliation: Jun. 21, 2026 It's difficult to sign off on quarterly reports but any quality CEO has a good staff that alerts him of any red or pink flags. 4 quarters is better for competitors, consumers and the biz community.

wu

Webb Wiggins — Jun 21, 2026
Subject: S7-2026-15 Comments From: Webb Wiggins Affiliation: Jun. 21, 2026 Keep it as it currently is.

Sent from my iPhone

WELDON DIXON — Jun 21, 2026
Subject: S7-2026-15 Comment From: WELDON DIXON Affiliation: Jun. 21, 2026 We need quarterly reports.

Sent from my iPhone

Wells Jones — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Wells Jones Affiliation: Jun. 21, 2026 If we have learned anything, it is that more openness and reporting rather than less are essential to assuring honesty, and success to our financial systems. Transparency and oversight are essential to protecting consumers and investors. A huge example is the subprime mortgage crisis of 2007-2010, where expansion of mortgage credit enabled by continued loosening of the depression era inspired regulation of banks created a dramatic recession.

We have learned that there is no limit to greed, and unethical behavior if left unchecked, And, in today's environment, poor decisions can create significant problems for a corporation in a very short amount of time. It is essential to maintain quarterly reporting to protect our nation and its citizens.

Wells B Jones, FASAE, CAE, CFRE
Retired Charity Executive
Albuquerque, NM

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wende slipakoffconsulting.com — Jun 21, 2026
Subject: S7-2026-15 Comments From: wende slipakoffconsulting.com Affiliation: Jun. 21, 2026 Please keep reporting on a quarterly basis. We need as many protections as possible to keep our free market system safe and trustable!

Sent from my iPad

Wendy Bills — Jun 21, 2026
Subject: File No. S7-2026-15 From: Wendy Bills I am a retired widow living on a fixed income. I rely upon investments to supplement my income. If you make this change it will impact my wellbeing and the wellbeing of others in a similar situation. We need to be able to know what companies are doing in a timely manner and every six months is NOT enough. My investment firm also needs to know so that they can make good decisions for investors. This looks like another way to hide things from the common man and it feels very deceptive. Do not do this.

Wendy Bishop — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Wendy Bishop Affiliation: Jun. 21, 2026 We can't go backwards, keep the quarterly reporting so we know the status of our retirement investments.

Sent from my iPhone

Wendy Bluis — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Wendy Bluis Affiliation: Jun. 21, 2026 No, no, no. This is a bad idea and we should not allow this. Please tell me why this is a good idea? And who does it benefit? The government is supposed to protect citizens. Keep the quarterly reporting. We need transparency.
From a concerned citizen.

Wendy Bluis Director of Housing at a non profit.

Thank you

Wendy Craig — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Wendy Craig Affiliation: Jun. 21, 2026 Keep quarter reporting.
I am a widow can’t afford to lose my investments. Wendy Craig 39771 Manzanita Dr Palm Desert Ca 92260

Sent from my iPhone

Wendy Haight — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wendy Haight Affiliation: Jun. 21, 2026 It is more legal. People deserve the right to know how things are progressing with companies.

Wendy Hoger — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wendy Hoger Affiliation: Jun. 21, 2026 Keeping all things equal for everyone is God's design. Go against that to your own peril. Accountability is crucial and transparency needs to remain. Our country is one Nation under God's grace.

Sent from my Galaxy

Wendy Kay — Jun 21, 2026
Subject: S7-2026-15 Comment From: Wendy Kay Affiliation: Jun. 21, 2026 We have more than enough corruption going on right now without giving the wealthy more time to hide what they are doing.
Do NOT stop the quarterly reporting period.
The SEC is checks and balances please keep doing your job.

Wendy Krause — Jun 21, 2026

Subject: My view on Rule S7-2026-15 From: Wendy Krause Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
As an investor in stocks and funds, I believe it is imperative that the SEC maintains quarterly reporting for all publicly traded companies. The consistent format of these quarterly reports provides a comparative basis for evaluating company performance to make good decisions on my investments. Without the frequent cadence of these reports, it will hinder the ability to see material changes in a company's performance, market position, material events, and financials in a way that would be detrimental to my ability to make quicker quality decisions on my investments. In addition, it allows longer terms for companies to take on excess debt, lose profitability, and attempt to cover up fraud or abuse without an investor's ability to see the changes or impacts on a more timely basis. In addition, it increases the ability for insiders to manipulate and make more from the markets than the average individual investor like myself making the advantage for insiders and the connected even greater than it is now.

Wendy Larson — Jun 21, 2026
Subject: S7-2026-15 From: Wendy Larson Affiliation: Jun. 21, 2026 To the SEC, I am VERY concerned hearing about the weakening of Quarterly reporting by CEO's to your commission. Haven't we all benefitted from more not less regulation since the Enron fiasco? I vote no on lesser than Quarterly reporting. Ms. Wendy Larson
Retired and living in Oregon

Wendy Mahon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wendy Mahon Affiliation: Jun. 21, 2026 No I do not want to allow this change in SEC rules. Enough corruption with this administration. No more.

Wendy Morar — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Morar Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The purpose of the SEC is to stop corruption and now you're trying to make a rule to allow the SEC to play peek a boo with bad behavior???
Why have a SEC if your not going to keep doing the job you're needed for.
Quarterly is probably not soon enough to receive reports to prevent corruption.
Honestly don't give more time for illegal and corrupt behavior.

Wendy Sloan — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Sloan Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Continue with the quarterly reports. We need to be on an even playing field. We're tired by being screwed by our government since Trump is in office. I lost half of my retirement during the housing market crash and the GM bankruptcy...I can't afford to lose more. I just want to live my retirement without fear of losing more.

Wendy Strayer — Jun 21, 2026
Subject: S7-2026-15 Comment From: Wendy Strayer Affiliation: Jun. 21, 2026 As a someone who is highly invested in the stock market, I am deeply opposed to changing the quarterly reporting to semi annually.

Investors and the public deserve transparency.

Wendy Strayer
3079 Elora Lane
Fairfield Township OH

Wendy Taffner — Jun 21, 2026
Subject: S7-2026-15 Comments From: Wendy Taffner Affiliation: Jun. 21, 2026 This needs to stay quarterly!!..We need as much accountability as we can get!!..I feel like its too easy for the bad elements to infiltrate if its longer..Absolutely sick of the corruption that's been going on!! Wendy Taffner - Retired

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Wendy Wells — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Wells Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

No transparency for investors.
Let's not repeat our mistakes of the past.

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wes Covert — Jun 21, 2026
Subject: S7-2026-15 Comment From: wes Covert Affiliation: Jun. 21, 2026 How can you have consumer confidence or expect people to invest in your company without a quarterly report. I think it's B's. And if it passes I will sell off my assets. It's to easy to commit fraud the way it is.

Wesley Frohning — Jun 21, 2026
Subject: S7-2026-15 From: Wesley Frohning Affiliation: Jun. 21, 2026 Wes frohning

Sent from my iPhone

Wesley Hester — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Wesley Hester Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
I've been investing since age 27. I'm now 71, and with luck, have been able to accrue a sizable portfolio. I learned how to invest through a financially successful realative. We plan to enjoy some of what we earned, and have already begun. We plan to leave some for our kids and grandkids.

As a person of color, these types of achievements are not easily had.
Please approve a path for Quarterly Disclosures so that others in the public domain can more easily benefit their families as I've been able to do.

Sincerely,

Wesley Hester

Wesley Shuman — Jun 21, 2026
Subject: File No. S7-2026-15 From: Wesley Shuman Earnings are already a turbulent and volatile period of time. Doing this less frequently will end up with even wilder swings as more and more impactful news will stay non-public. Going to semi-annual may save some man hours to a company, but really no legitimate purpose would benefit from this, yet only the public good and free flowing information will be harmed.

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whiplow — Jun 21, 2026
Subject: S7-2026-15 Comments From: whiplow Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY!!!!!! Accountability is achieved with transparency. The longer the lapses between required accounting makes it harder to
see the truths, and advances opportunities for illegal actions.

Whisper Mccave — Jun 21, 2026
Subject: S7-2026-15 Comments From: Whisper Mccave Affiliation: Jun. 21, 2026 Keep it 4 signature. Why is the government always protecting the criminals? It has to be because you're all friends

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whobe38 — Jun 21, 2026
Subject: S7-2026-15 Comments From: whobe38 Affiliation: Jun. 21, 2026 John Tate. Service Manager. Why should companies be given another, backhanded way to take money from Americans and keep it for themselves? Why does the government consistently allow companies to take more money from Americans? This needs to stop. Why does the government allow companies to aquire competitors and dominate the pricing and products available? This only benefits the upper crust of management, it harms the consumer.

Sent from my Verizon, Samsung Galaxy smartphone

Wilhelmina Bollozos — Jun 21, 2026
Subject: S7-2026-15 From: Wilhelmina Bollozos Affiliation: Jun. 21, 2026 Quarterly please! Our future depends on it.

Sent from my iPhone

Will Drexler — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Will Drexler Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential to making informed investment decisions and keeping corporations honest.

Will Freemon — Jun 21, 2026
Subject: S7-2026-15 Comments From: Will Freemon Affiliation: Jun. 21, 2026 As a registered representative, I believe a quarterly report is too long for the consumer to get upto date information about the performance of their assets when the wealthy have insider information generally on a daily basis, definitely not 6 months!!!

Will Hirsch — Jun 21, 2026
Subject: S7-2026-15 Comments From: Will Hirsch Affiliation: Jun. 21, 2026 I can't see any reason to let companies keep their investors in the dark for six months at a time except to help insiders who'd want to cash out before the bad news got around about a company and the insiders would lose as much as all the other investors. This is nonsense. Everyone should be given the same information and far more often then every six months. That's eons on the stock market. It's ridiculous. Please consider EVERYBODY and not just the people who are well off insiders.

Will Hooven — Jun 21, 2026
Subject: S7-2026-15 Comments From: Will Hooven Affiliation: Jun. 21, 2026 The SEC too long has been a partner in crime with the power companies... robbing the hard working people. They pay off both political parties every election to continue the theft. Do not make it easier for them to sneak past us. The SEC needs to put the people first again. If they cant we need to expose them and send the guilty parties to prison.

Will Hooven — Jun 21, 2026
Subject: S7-2026-15 Comments From: Will Hooven Affiliation: Jun. 21, 2026 The SEC too long been a partner in crime with the power companies... robbing the hard working people. They pay off both political parties every election to continue the theft. Do not make it easier for them to sneak past us.

Will Leben — Jun 21, 2026
Subject: S7-2026-15 Comment From: Will Leben Affiliation: Jun. 21, 2026 A move to semi-annual reporting would not benefit me as an investor or consumer. It would do the opposite, giving bad actors more time to cover up fraudulent reporting and activity.

The FTC reports a striking increase in reported fraud losses to all types of fraud. About $16 billion was reported lost in 2025, the highest on record and an increase of about 25% compared to the 2024 figure. Americans are being cheated at record rates.

The SEC proposal would amount toa hostile government action on consumers.

Will Turnbull — Jun 21, 2026
Subject: S7-2026-15 Comments From: Will Turnbull Affiliation: Jun. 21, 2026 This is a bad idea.

I understand that public sector work was thankless, difficult, and mostly demoralizing, because people are awful to one another. And *that* was before the Project 2025 folks made the job even less fun.

But in a year of exceptionally poor judgement steering every single executive branch agency WITHOUT EXCEPTION, this is the WORST idea I've heard so far.

No one expects you all to stop financial crime from happening- your adult constituents understand that your only ethical move is to use policy tools to make breaking the law more costly than following it.

No game can call itself a sport if there are no referees.

This is a reminder that 'Fully-deregulated business' is why we call *organized crime* a criminal 'enterprise'.

The optics of this proposed rule change will look even more shortsighted and even less ethical after the current first family takes financial advantage of this new loophole.

I mean...really- why bother enforcing any regulations whatsoever, when we know Uday and Qusay will make a buck shorting their investors, and Sad ****ald will just pardon them anyway?

Who is this regulation even*supposed* to help?

It also seems like every heartless corporate decision upon which we've based our economy and retirements on, to be only about increasing shareholder value... so why would making a system already rife with potential for abuse EVEN EASIER to game?

Again, WHO exactly, DOES this help? Besides criminals?

Thank you for your service, you are the fine line between law and order and actual chaos.

Eventually, we'll take grandpa's keys away, but just try and keep us on the road until then.

William Turnbull

Stoughton, WI 53589

William — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Affiliation: Jun. 21, 2026 Less transparency is never good for investors. This is truly bad idea which will punish every day investors.

William Alaimo — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Alaimo Affiliation: Jun. 21, 2026 Please keep it on a quarterly basis!

When Ignorance Screams, Intelligence Is Silent!

WILLIAM CARRICK — Jun 21, 2026
Subject: S7-2026-15 Comments From: WILLIAM CARRICK Affiliation: Jun. 21, 2026 Don't allow the changes, report gaps create an unfair advantage for corporate insiders and the savings to companies aren't worth the cost to me/average member.

William Clark — Jun 21, 2026
Subject: S7-2026-15 From: William Clark Affiliation: Jun. 21, 2026 Unless you are improving the benefit to the investor and public at large, legitimacy, functionality, efficiency, clarity, transparency, value, etc, then the system should not be changed.
Do NOT reduce the filing frequency!

William

William Dick — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Dick Affiliation: Jun. 21, 2026 To be informed the Quarterly reporting is necessary and prudent. Bill Dick. Radiation Safety Specialists/Analyst

Sent from my iPhone

William Fay — Jun 21, 2026
Subject: S7-2026-15 Comments From: William Fay Affiliation: Jun. 21, 2026 They're public companies. Their reporting should be monthly so let's not make it biannual.

Sent from my iPhone

William Hoffman — Jun 21, 2026
Subject: S7-2026-15 From: William Hoffman Affiliation: Jun. 21, 2026 Maintain quarterly reporting!

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william janoch — Jun 21, 2026
Subject: S7-2026-15 Comment From: william janoch Affiliation: Jun. 21, 2026 Keep the report as in

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William Jetter — Jun 21, 2026
Subject: S7-2026-15 From: William Jetter Affiliation: Jun. 21, 2026 Is there no end to cynicism and corruption?

William Kessler — Jun 21, 2026
Subject: S7-2026-15 From: William Kessler Affiliation: Jun. 21, 2026 There are direct benefits to investors and those who rely on accurate financial reporting quarterly to keep track of the money invested and to monitor for the fraud that can happen with less oversight. Just like the current increase in all the fraud with US government funds, dont let companies shirk their responsibility to the very people who put up the money and invest in companies. Keep the quarterly reporting requirements. Dont let this change it does not benefit the average people. Keep our money and investments safe and protected.
Wiliam Kessler

William Kinney — Jun 21, 2026
Subject: S7-2026-15 Comments From: William Kinney Affiliation: Jun. 21, 2026 As a way to keep companies more transparent, quarterly reporting is a necessary tool. Fraud is harder to commit. Investors need this to help them make informed decisions.

William Kinney

William Livingston — Jun 21, 2026
Subject: S7-2026-15 Comments From: William Livingston Affiliation: Jun. 21, 2026 William T Livingston. Retired
Keep it Quarterly.
I'm happy with the way it's done now.

William Lorimer — Jun 21, 2026
Subject: S7-2026-15 From: William Lorimer Affiliation: Jun. 21, 2026 Quarterly Company reports to the SEC are essential to keeping companies honest and enable myself and my Wealth Management group to make good investment decisions - reducing them to half yearly would very detrimental to visibility of company trends,
Bill Lorimer

Regards,

Bill Lorimer
317-922-7540

William M Peterson — Jun 21, 2026
Subject: S7-2026-15 Comments From: William M Peterson Affiliation: Jun. 21, 2026 Don’t approve this 90 days is long enough to not know the truth

Sent from my iPhone

William McCloy — Jun 21, 2026
Subject: S7-2026-15 Comment From: William McCloy Affiliation: Jun. 21, 2026 I want the SEC to continue the quarterly report mandate. Don’t give corporations any more leeway to manipulate their earnings

Sent from my iPhone

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william mckissack — Jun 21, 2026
Subject: S7-2026-15 From: william mckissack Affiliation: Jun. 21, 2026 This is a deliberate attempt to allow corporate entities to commit fraud. William Mckissack retired

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William Mease — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Mease Affiliation: Jun. 21, 2026 Don’t change the

rules!

Sent from my iPhone

William Moss — Jun 21, 2026
Subject: S7-2026-15 From: William Moss Affiliation: Jun. 21, 2026 Filings must be submitted quarterly. This will help safe guard our hard earned tax dollars and bit be scammed by greedy CEO's.

Sent from my iPhone

William Nuckols — Jun 21, 2026
Subject: S7-2026-15 Comments From: William Nuckols Affiliation: Jun. 21, 2026 I think frequent reporting is important for transparency, and reducing this sends the wrong message to corporations.

Regards,
Bill Nuckols
Finance manager for over 25 years

William Nylen — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Nylen Affiliation: Jun. 21, 2026 Dr. William R. Nylen
Retired educator
Undue privilege (their eyes only) means fraud and market volatility.

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william Olson — Jun 21, 2026
Subject: S7-2026-15 Comment From: william Olson Affiliation: Jun. 21, 2026 Open to the public must be all business operations in America. Ethics must always be adhered to in corporate America . Hold their feet to the fire of truth with laws that keep reporting monthly as it should and has always been .
Hold Corporations feet to the fire of truth in law that requires monthly reporting as it should and always has been .

WILLIAM RAMSBURG — Jun 21, 2026
Subject: S7-2026-15 From: WILLIAM RAMSBURG Affiliation: Jun. 21, 2026 KEEP IT QUARTERLY TO KEEP THEM HONEST AND TRUSTWORTHY!!!!

William Ronald — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Ronald Affiliation: Jun. 21, 2026 Quarterly reporting is vital to let investors know the profitability and health of companies. We need to maintain it. I urge you to reject this proposal and maintain quarterly reporting.

William Sawyers — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Sawyers Affiliation: Jun. 21, 2026 Leave things the way they are.

Sent from my iPhone

William Scown — Jun 21, 2026
Subject: S7-2026-15 Comment From: William Scown Affiliation: Jun. 21, 2026 Keep. Quarterly reporting. This proposal gives insiders license for fraud.

William Shakun — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Shakun Affiliation: Jun. 21, 2026 No, I am against the SEC proposed rule. Investors like myself work hard and have saved for a very long time to be able to provide for themselves and their family. We are securing our future into retirement without having to depend on anyone else. I think this SEC proposal will sabotage our future security. I vote against this change.

Sent from my iPhone

William Stafford — Jun 21, 2026
Subject: S7-2026-15 Comments From: William Stafford Affiliation: Jun. 21, 2026 I want the quarterly reports to continue some of my decisions are but and selling are based on these reports. If half year reports are allowed I will be forced into mutual funds or etf. As small investor and the saving rate is not great.

Thank you
William E Stafford
Woburn, MA 01801

Sent from my iPhone

William Toney — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Toney Affiliation: Jun. 21, 2026 The eleit don't have the right to detour economically or cheat us on investing or investments availability by quarterly profits and limits to the information to profit 📈

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william waldorf — Jun 21, 2026
Subject: Comment on S7-2026-15 From: william waldorf Affiliation: Jun. 21, 2026 No thing cheese gets moldy when forget and leave out of refrigerator ask who benefits from secrets a new chair with old secrets stop corruption

Sent from my iPhone

William Wheeler — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Wheeler Affiliation: Jun. 21, 2026 It is absurd to switch from quarterly to twice a year reporting. It would destroy transparency and benefits the companies involved, while directly and intentionally harming the public. Mary
Wheeler, TX

Sent from AT&T Yahoo Mail on Android

William Wirth — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: William Wirth Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
My view on rule S7-2026-15.
to whom it may concern. I am 62 years old, 9 years Air Force, 30 years working for US Defence contractor. I do not want to invest in companies that can change things around for 6 WHOLE months without small investors like myself knowing anything. Big investors with access to said companies will get an unfair advantage.
Don't sctrew the average guys and gals...Please...
'William Wirth

William Yeutter — Jun 21, 2026
Subject: S7-2026-15 From: William Yeutter Affiliation: Jun. 21, 2026 Leave the rule alone! If anything it should be every month!

Sent from my iPad

William Yeutter — Jun 21, 2026
Subject: Comment on S7-2026-15 From: William Yeutter Affiliation: Jun. 21, 2026 Keep the rule as it is! Your wanting to change it to biennial says “CORRUPTION is still rampant in the federal government!

Sent from my iPad

Wilma Ortberg-Hansen — Jun 21, 2026

Subject: S7-2026-15 Comments From: Wilma Ortberg-Hansen Affiliation: Jun. 21, 2026 Keep the quarterly reports.
There is NO PROPER REASON to cut out the consumer.
Wilma Hansen
Retired

Respectfully,

Wilma Hansen

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wittmannmi — Jun 21, 2026
Subject: S7-2026-15 Comments From: wittmannmi Affiliation: Jun. 21, 2026 Tired of dumping oversifgt of known corruption. Stop the steal.

Sent from my Galaxy

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wllsange — Jun 21, 2026
Subject: S7-2026-15 From: wllsange Affiliation: Jun. 21, 2026 What are you guys thinking. Another way to allow the public to be defrauded. You guys are scandalous for even considering this. You have lost mybtrust.

Sent from my Galaxy

WM CLIFTON CLIFTON — Jun 21, 2026
Subject: S7-2026-15 Comments From: WM CLIFTON CLIFTON Affiliation: Jun. 21, 2026 Don’t change the ruling

CLIFTON

Work2 ride — Jun 21, 2026
Subject: S7-2026-15 Comment From: Work2 ride Affiliation: Jun. 21, 2026 Keep the reporting quarterly please.

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worksmart310 — Jun 21, 2026
Subject: S7-2026-15 Comment From: worksmart310 Affiliation: Jun. 21, 2026 This is completely irresponsible, unprofessional and unacceptable. This will cause SERIOUS VOLATILITY in the global market. DO NOT DO THIS.

Mrs. L. Tihopu
South Carolina

Wre Villanova — Jun 21, 2026
Subject: Comment on S7-2026-15 From: Wre Villanova Affiliation: Jun. 21, 2026 Of course, quarterly.

Sent from my iPhone

Xavier Bailey — Jun 21, 2026
Subject: S7-2026-15 Comments From: Xavier Bailey Affiliation: Jun. 21, 2026 My name is Xavier Bailey. I'm a project manager working in construction. I'd like to see transparency be upheld as a value for all in this country and especially those in power and with influence. This country needs more honesty, not less.

YAH00 — Jun 21, 2026
Subject: S7-2026-15 Comment From: YAH00 Affiliation: Jun. 21, 2026 Too easy to hide data, too hard to take action with old data

Yahoo Mail: Search, Organize, Conquer

Yahoo Service — Jun 21, 2026
Subject: S7-2026-15 From: Yahoo Service Affiliation: Jun. 21, 2026 Christine, LA, it matters bc fraud is important to catch, IDK is not an answer and we the ppl should not have to foot fraudsters bill. They should all go to jail for that. TY for doing sth for yourself.

Yalonda cooper — Jun 21, 2026
Subject: S7-2026-15 Comments From: Yalonda cooper Affiliation: Jun. 21, 2026 If we can't all do this

then

Yameena Grott — Jun 21, 2026
Subject: S7-2026-15 Comment From: Yameena Grott Affiliation: Jun. 21, 2026 Now, if this was reversed, would you want it?

With warm Regards,
Yameena Grott

Each Journey Begins with a Step....

Yoav Getzler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Yoav Getzler Affiliation: Jun. 21, 2026 Let's not make stupid public policy and encourage more fraud in our public companies. Keep quarterly reports. Would you follow the business regulation advice of a 34 times convicted felons? I didn't think so. Don't break it.

Yoav ☮🇺🇸🌎
"The peaceful political revolution begins between your ears"

Youssef Squali — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Youssef Squali Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
We need more transparency not less, this rule would reduce the frequency of disclosures, reduce transparency and hurt individual investors. Institutional investors will always have ways to do their channel checks frequently and gain even more edge over individual investors. This is bad for the small investor.

Yovonna Nevins — Jun 21, 2026
Subject: S7-2026-15 Comment From: Yovonna Nevins Affiliation: Jun. 21, 2026 We see you! Accountability may be slow but it is definite! Drip drip!

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yvette ammon — Jun 21, 2026
Subject: S7-2026-15 Comment From: yvette ammon Affiliation: Jun. 21, 2026 I work with investments, and this rule will only let the crooked do bad things to get more money, without any consequences. Unless there are crooks at the SEC, I dont think it will pass/work!
Thank you

Yvonne Cohen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Yvonne Cohen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting. Is a losing proposition. Less information is not fair to the public.

Yvonne Desrosiers — Jun 21, 2026
Subject: S7-2026-15 Comments From: Yvonne Desrosiers Affiliation: Jun. 21, 2026 You fools are just playing into the hands of the thieving oligarchy who are running this country into the cess pits. These people are criminals and must be monitored without regard for the whims of the elite. Quit bending over to a bunch of greedy scumbags.
Sincerely from a retiree with investments,
Yvonne Desrosiers

Sent from my iPhone

Yvonne Moody — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Yvonne Moody Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission: Things change so fast these days that disclosures should be more frequent, not less!

Yvonne Steen — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Yvonne Steen Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Please protect small investors.
The insiders have an overwhelming edge already.
My retirement account grows slowly and I fear cat food may be my future.
Openness and fairness are at risk.

Yvonne Wilder — Jun 21, 2026
Subject: S7-2026-15 Comments From: Yvonne Wilder Affiliation: Jun. 21, 2026 Quarterly reporting is important and should remain. Reducing the frequency of reporting opens the door to more fraud. I'm sure the people reporting want quarterly reporting to end but we the people do not. Keep quarterly report the requirement.

Yvonne Wilder
Teacher

Zach Butler — Jun 21, 2026
Subject: S7-2026-15 Comment From: Zach Butler Affiliation: Jun. 21, 2026 Zach Butler, I am a

plumber and invest in the stock market with what little extra money I am able to accumulate. Companies or anyone cannot be allowrd to go over 3 months without reporting the financial actions they're taking. Wealthy individuals will just take advantage of this to seize more power from regular people.

Zach Stein — Jun 21, 2026
Subject: S7-2026-15 Comments From: Zach Stein Affiliation: Jun. 21, 2026 It's absurd in an age of increasingly automated reporting that we're making results less frequent. It matters to me because I invest to save. Do not make this rule change, it's awful.

Zach Stein - director of IT

Zach Van Hove — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Zach Van Hove Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
Information is power. This rule takes that power directly from the people and hands it to corporations. The people will remember whether you stood with us or threw us under the bus for sycophancy and financial gain.

Zachary Sillivent — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Sillivent Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:
The public stock market is one of the few socially mobilizing financial forces out there. Any loss of transparency disproportionately affects average investors compared to insiders

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ZOE MORSETTE — Jun 21, 2026
Subject: S7-2026-15 Comment From: ZOE MORSETTE Affiliation: Jun. 21, 2026 Keep the quarterly reporting or there's a lot that will be swept under the rug!
Zoe Morsette, small business owner NYC

Zola Gordy — Jun 21, 2026
Subject: S7-2026-15 Comment From: Zola Gordy Affiliation: Jun. 21, 2026 Keep reporting every quarter!

Sent from my iPhone

Zulema Rosales — Jun 21, 2026
Subject: My view on Rule S7-2026-15 From: Zulema Rosales Affiliation: Jun. 21, 2026 To the Securities and Exchange Commission:

We require transparency and you are the agency that is supposed to protect us, the people from fraud and corruption so do your job.

Dan Chao — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dan Chao Affiliation: Jun. 20, 2026 Hello, my name is Dan Chao. I'm an employee of a private company at the moment and I work leading new product development efforts in the utilities industry. In my past I've worked in Fortune 50 and 500 public companies like Ford and Rockwell Automation. My opinion is that reporting rules should remain similar to what they are today, and not be rolled back to a longer reporting period as had been the practice in the past. Transparency is the only defense society has against bad actors in corporations. The work to prepare fiscal reporting is not trivial, however after working at large multinational companies doing this reporting for many years, I can tell you it's not that much effort either. Rolling back the requirements does not help either party dramatically - it loosens standards internally and externally and offers a substantial amount of risk to investors who can only act on reported information submitted by those companies. Quarterly reporting adds significant value, removing it does not add value - most preparations in Corporate Finance are heavily automated and the effort some are proposing to save is trivial compared to the risk it introduces to the most prominent stakeholder: Investors in aggregate. As someone who has a vested interest in financial performance transparency and accountability in corporate settings, and as a market maker myself, I'm imploring the SEC to consider the risks to all investors and reject a longer reporting period requirement.

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Diane F [GSJC] Bugeja — Jun 20, 2026
Subject: S7-2026-15 From: Diane F [GSJC] Bugeja Affiliation: Jun. 20, 2026 This administration and the exploitive nature of current corporate climate is enraging all citizens who see the lawlessness and exploitation of wage earners. The recent Musk handout plus this proves it's open season on accountability. Let them use their AI to streamline their paperwork. Zero need for this. ENRON all over again.

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EDMAND RACHAL — Jun 20, 2026
Subject: S7-2026-15 Comments From: EDMAND RACHAL Affiliation: Jun. 20, 2026 No changes please

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Jacob Nevarez — Jun 20, 2026
Subject: S7-2026-15 From: Jacob Nevarez Affiliation: Jun. 20, 2026 Keep the SEC mandated reports Quarterly.
Jake Nevarez
Systems Engineer, Chandler. AZ

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Jason Barlow — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jason Barlow Affiliation: Jun. 20, 2026 Hello, my name is Jason Barlow and I have been employed for Navistar International for 31 years. I am writing to voice my concerns on the proposed change to reduce corporate quarterly reporting to biannual reporting. Citizens need more transparency not less. The former ceo Dan Ustian was not truthful and the SEC discovered multiple violations which cost investor losses.
Enron and many other companies have not disclosed information or fraudulent information at the expense of the people who invested in those companies. Quarterly reporting should continue.

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Joe E (GE Vernova) Zimmerman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joe E (GE Vernova) Zimmerman Affiliation: Jun. 20, 2026
Joseph Earl Zimmerman
Sourcing Manager - GE Vernova
Schenectady NY 12345

Corporations have too much power today and must show quarterly financial records to make sure we the people and the financial analysis keep them in check. When the profit motive is high all corporations push the limits to the edge and this is bad for our economy and our country. Also think of all the financial-account professionals who will loose thei job with 1/2 the work.

Yes it is work for CEO and CFO to put on the “dog and pony show” each quarter, BUT that is their JOB and part of the reason they get paid such high multiples vs their other employees.

Do not hurt our economy by moving to bi-annual reporting.

Regards
Joseph E Zimmerman

Sent from my iPhone

Kathryn Byrnes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathryn Byrnes Affiliation: Jun. 20, 2026 To the SEC,
Please do the right thing, and keep the reports quarterly. Investors like myself deserve and rely upon the information provided at quarterly reports.
It's unfair to change that practice now for no compelling reason. And in doing so there is more to lose for honest investors, and more to gain for individuals and groups who already have certain advantages over the average investor/stockholder. This information imbalance may open ways that the market can be manipulated.
As long as companies have to maintain their books, they should fulfill their obligation to inform investors of relevant information in a reasonable timeframe, at regular intervals, and quarterly fits that bill.
In brief, if it ain't broke, don't fix it!
Signed,
Kathryn Byrnes
Regulatory Manager
Penn State Health
Pediatric Oncology Clinical Trials

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MBA Laurie Marx — Jun 20, 2026
Subject: S7-2026-15 Comments From: MBA Laurie Marx Affiliation: Jun. 20, 2026 To whom it may concern,

Investor's confidence in financial markets and regular reporting by companies matters significantly. Without it, a risk premium will have to be factored in, thus devaluing stocks. Furthermore, it is the responsibility of corporations taking public money to report. History has repeatedly proven why regulations require this. Do not reduce or change requirements.

Kind regards,
Laurie Marx, MBA
Retired Investment Adviser

Sent from my iPad

MHAoPC Karen Martoglio — Jun 20, 2026
Subject: S7-2026-15 Comments From: MHAoPC Karen Martoglio Affiliation: Jun. 20, 2026 Karen Martoglio, Executive Director, Mental Health America of Putnam County. Quarterly reporting should be the minimum (I report ten times a year), and see no advantage to setting this to half a year. The potential to disengage with investors, contributors, supporters of your mission and goals far outweighs any 'burden', holds leadership accountable, and ensures communication with customers and the public. The failing attempts to enact this other places should be warning enough to not start here. Please keep these reports due quarterly.

Karen Martoglio, Executive Director
Mental Health America of Putnam County
karen.martoglio@mhaopc.org
Preferred Pronouns: She/Her/Hers

10 1/2 North Jackson St
Greencastle, IN 46135
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MSN, RN Kristine Musto — Jun 20, 2026
Subject: S7-2026-15 Comments From: MSN, RN Kristine Musto Affiliation: Jun. 20, 2026 I don't agree and will not patronize any company that does this. You work for us. Maybe start trying to remember that.

Sent from my iPhone

PhD Daniel Jordan — Jun 20, 2026
Subject: S7-2026-15 Comment From: PhD Daniel Jordan Affiliation: Jun. 20, 2026 Protect us.

PsyD Brian Peacock — Jun 20, 2026
Subject: S7-2026-15 Comments From: PsyD Brian Peacock Affiliation: Jun. 20, 2026 Hi,

My name is Brian Peacock and I'm a psychologist in Baltimore, Maryland. As a small business owner saving for retirement, I feel it's very important that the companies I invest in give regular and frequent updates. These updates should come to ALL shareholders in a timely manner, not just insiders.

Sincerely,
Brian Peacock

Brian Peacock, Psy.D.

Licensed Psychologist (Maryland #07046, PSYPACT #17825)
www.drpeacock.com | dr@drpeacock.com

Direct: (443) 216-9344
Intakes: (443) 565-6468

Baltimore: 1414 Key Highway Suite 300P
Towson: 1107 Kenilworth Drive, Suite 208

Pronouns: he/they

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Sam Gibson — Jun 20, 2026
Subject: S7-2026-15 From: Sam Gibson Affiliation: Jun. 20, 2026 Do NOT make this twice per year. Keep our retirement investments safe. CEOs make too much money, and the might as well earn their keep at a minimum 4x per year by making themselves accountable.
I am a Sign Language Interpreter close to retirement and I live in Dansville, NY.

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Sara Wallace — Jun 20, 2026
Subject: S7-2026-15 From: Sara Wallace Affiliation: Jun. 20, 2026 It’s important to keep CEO’s accountable. People are making decisions on that information that directly affects the rest of us.

The SEC needs to keep them accountable and signing quarterly with penalties of jail.

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Suzy Pryor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Suzy Pryor Affiliation: Jun. 20, 2026 YES.

Who would wanna lose 1/3 of their portfolio that's crazy

Thanks in advance & have a great day,

Suzy Pryor,ITIL,MCP,MCSE, MCT

email spryor@tamu.edu

Suzy Pryor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Suzy Pryor Affiliation: Jun. 20, 2026 yes

Thanks in advance & have a great day,

Suzy Pryor,ITIL,MCP,MCSE, MCT

email spryor@tamu.edu

TOD SIMONS — Jun 20, 2026
Subject: S7-2026-15 From: TOD SIMONS Affiliation: Jun. 20, 2026 We need to keep these quarterly in order to keep the standards set in place and protect investors. Reporting is not a new hardship, it's part of the process of doing business. Period.

A L — Jun 20, 2026
Subject: S7-2026-15 Comment From: A L Affiliation: Jun. 20, 2026 CEOs and Corporations have proven over and over again that they need aggressive regulation and oversight -- witness the global financial crisis of 2007/2008. This group needs MORE oversight and regulation, NOT less.

A P S — Jun 20, 2026
Subject: S7-2026-15 Comments From: A P S Affiliation: Jun. 20, 2026 The current system works. Leave it alone. Why invite further corruption for companies ?

Thank you, APS. Sent by my iPhone.

A Sha — Jun 20, 2026
Subject: S7-2026-15 Comments From: A Sha Affiliation: Jun. 20, 2026 Who would let this happen?

Aileen Shapiro
Teacher

A Swift — Jun 20, 2026
Subject: S7-2026-15 Comments From: A Swift Affiliation: Jun. 20, 2026 What are you trying to hide????

Sent from my iPhone

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a. de Saro — Jun 20, 2026
Subject: S7-2026-15 Comment From: a. de Saro Affiliation: Jun. 20, 2026 We would like insight into our investments and informed consent on weather to keep those investments or switch based on reports.

Andie

A. K. — Jun 20, 2026
Subject: S7-2026-15 Comment From: A. K. Affiliation: Jun. 20, 2026 Aphrodite Keil, teacher

Please continue quarterly reporting, so that all investors can have access to the information that we need to make sound decisions. The current administration has eroded corporate regulation, transparency, and accountability. Please do not add to this unethical trend.

A. LeBlanc — Jun 20, 2026
Subject: S7-2026-15 Comment From: A. LeBlanc Affiliation: Jun. 20, 2026 We want and need quarterly reporting. I have my retirement savings in the stock market and live off it. Up to date information matters.

Sent from my iPad

A. Norcia — Jun 20, 2026
Subject: S7-2026-15 From: A. Norcia Affiliation: Jun. 20, 2026 My name is Aaron Norcia and I'm a manufacturing plant supervisor in Indiana. I watch as stagnant wages persist year in and test out while the company CEO's continue to profit off of the backs of Americans. These people already make more money than any person ever should. At the least we need to keep them honest and in check.

Sent from my iPhone

A. Scott Munson Jr. — Jun 20, 2026
Subject: S7-2026-15 Comment From: A. Scott Munson Jr. Affiliation: Jun. 20, 2026 Dear Sirs,

This is a bad idea. DON'T DO IT!! This would mean less information for investors.

Arthur Munson Jr.,
Stock owner,
I want MORE transparency, not less.

A.J. Hager — Jun 20, 2026
Subject: Comment on S7-2026-15 From: A.J. Hager Affiliation: Jun. 20, 2026 A.J. Hager
Job title: Traveling Musician, & Landlord
Location: Based out of the greater Philadelphia area.

Bottom line is, this administration wants the general public to lose money, so that the middle-class can be more easily controlled by the government and rich corporations. This is just another authoritarian tactic. I do not, and will not, support this! We, the people of the United States are not going to idley stand by and watch our investment returns dwindle, due to this current administration being "in bed with" the filthy rich corporations that are pushing this nonsense. Keep the quarterly reporting! We are smart enough to know why quarterly reporting has worked much better than semi-annually reporting. The historical statistical data is as clear as day! So, knock it off! Hey, I have a much better idea... Let's get rid of the Citizens United bill, and stop allowing rich corporate heads from running our government!

Aaron Kelley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Aaron Kelley Affiliation: Jun. 20, 2026 Quarterly reporting may be more expensive, but it keeps companies far more responsible to their investors and to the public in general. It's harder to do funny business when you're opening the curtains so often.
Aaron Kelley
Senior Print Room Specialist

Aaron Spaulding — Jun 20, 2026
Subject: S7-2026-15 Comments From: Aaron Spaulding Affiliation: Jun. 20, 2026 Hello. My name is Aaron, I own a real estate company. Reporting bi annually just leaves the door open for more crime/ corruption. Since the secs job is to prevent these things it makes no sense to change the rules and opens you up to damages caused. I urge you not to change the reporting rules. Thanks for your consideration.

Abbe Kuhn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Abbe Kuhn Affiliation: Jun. 20, 2026 Why do we need to move to a plan that is worse than what we have. This administration likes taking things away from the American people , instead of helping the American people! What more will they do and that includes the SEC who can stand up and say NO! NO because it benefits no one except the billionaires and CEO's of these companies!
Enough is enough!!! Keep the up snd up status who and don't put us in the dark on another issue we can't fight!!
STOP messing with our lives!!!!!!!!!!!!

Sent from my iPhone

Abby Madeiros — Jun 20, 2026
Subject: S7-2026-15 Comments From: Abby Madeiros Affiliation: Jun. 20, 2026 Quarterly reports help us determine what actions to take. More data about any situation is better. Risk increases with less data. Keep the reports quarterly.

Sent from my iPad

Abi'l Khayr — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Abi'l Khayr Affiliation: Jun. 20, 2026 Please keep the required reporting at a quarterly pace. I would actually like to be able to see it in real time, but quarter by quarter is a reasonable and acceptable rhythm. I would not want to have to wait longer to see and understand how companies that I follow and/or invest in are performing. My investments are a key part of my retirement income, and trying to make sure I have my money working well is extremely important to me. Thank you for allowing me to give you my opinion. -- Abil Khayr, Albany NY.

Abigail Edwards — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Abigail Edwards Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need mandated transparency and honesty from corporate companies

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Adam Morgan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Adam Morgan Affiliation: Jun. 20, 2026 Weakening these

safeguards invites a return to the unethical behaviors they were designed to prevent. Human nature hasn't fundamentally changed, only our oversight.

Ademola Oyefeso — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ademola Oyefeso Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
this proposal is dangerous, how would I know how a company is performing if I only see reports twice a year? This seems like a gift to individuals in the know not regular people.

Aderonke Adesanya — Jun 20, 2026
Subject: S7-2026-15 Comment From: Aderonke Adesanya Affiliation: Jun. 20, 2026 When changes are proposed, they are backed with reasons (ideas) and benefits. Without any justifications, this proposal cannot move forward. Keep the status and structures of SEC delivering service to the public. No to six months regime proposal!

AAA
Sent from my iPhone

Adrienne Desch — Jun 20, 2026
Subject: S7-2026-15 From: Adrienne Desch Affiliation: Jun. 20, 2026 Keep the CEO's honest (more or less)! Don't water down the reporting requirements. We the people are already suffering enough with the economy the way it is. Don't give the ones in power any more opportunities to gouge us than they already have. Adrienne desch, Denver CO, retired

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Adrienne Doherty — Jun 20, 2026
Subject: S7-2026-15 Comments From: Adrienne Doherty Affiliation: Jun. 20, 2026 Do Not Implement this destructive scheme. It is tantamount to systemic larceny in broad daylight.

"In the end, our society will be defined not only by what we create but by what we refuse to destroy.
John Sawhill (1936 - 2000)
former president and chief executive officer
The Nature Conservancy

Agnes Scott — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Agnes Scott Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission,
We are entitled to the information. Therefore, we require you all to provide it.

Agnes Wallace — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Agnes Wallace Affiliation: Jun. 20, 2026 This action will do more harm than good it is always best to have open conversations and communication. This is best for everyone so that we can make wise choices To the Securities and Exchange Commission:

AJ Glass — Jun 20, 2026
Subject: Comment on S7-2026-15 From: AJ Glass Affiliation: Jun. 20, 2026 We should kept quarterly reporting. It works well. Why try to fix something that isn't broken. If you want to do something, go after members of Congress for insider trading.

Sincerely
Andrea Glass

AJ Roberts — Jun 20, 2026
Subject: S7-2026-15 From: AJ Roberts Affiliation: Jun. 20, 2026 Keep US investments secure like your name implies. The world will stop investing in US markets if you remove current safeguards, accountability and transparrency. Just because this administration engages in insider trading does NOT mean this is best for America or what Americans want. We want justice and equity.

AJ Roberts
Newalla, OK
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akinzie — Jun 20, 2026
Subject: S7-2026-15 Comments From: akinzie Affiliation: Jun. 20, 2026 Dear SEC, Please hotel to keep reporting quarterly. I have investments that I want to he successful in passing down to my grandchildren. Thank you,
Adrianne Kinzie, FL

Sent from my Galaxy

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akinzie — Jun 20, 2026
Subject: S7-2026-15 Comments From: akinzie Affiliation: Jun. 20, 2026 Dear SEC, Please vote to

keep reporting quarterly. I have investments that I want to he successful in passing down to my grandchildren. Thank you,
Adrianne Kinzie, FL

Sent from my Galaxy

AL JOHN — Jun 20, 2026
Subject: S7-2026-15 Comments From: AL JOHN Affiliation: Jun. 20, 2026 There's nothing wrong with sharing. Everyone will win.

Al Schroeder — Jun 20, 2026
Subject: S7-2026-15 Comments From: Al Schroeder Affiliation: Jun. 20, 2026 Small investors need MORE not less information. Keep public reporting Quarterly. Albert Schroeder, retired - who relies on invested savings to survive.

Sent from my iPhone

Alan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alan Affiliation: Jun. 20, 2026 As an I visual investor who carefully follows company results and makes decisions based on them I feel as though changing to active a year reporting cycle would lead to more deceptive practices , insider trading far less transparency.

Alan George
Mobile 847-778-7453

Alan Dunn — Jun 20, 2026
Subject: S7-2026-15 From: Alan Dunn Affiliation: Jun. 20, 2026 Hold CEOs accountable. As it is, they make more money than they should. Their employees are, in many cases, overworked and underpaid.

Sent from my iPhone

ALAN ELKO — Jun 20, 2026

Subject: S7-2026-15 Comment From: ALAN ELKO Affiliation: Jun. 20, 2026 Quartly reporting works well and is not a major burden to companies. Reducing reporting requirements reduces important information that shareholders need to consider in evaluating the business.

Sent from my iPad

Alan Robbins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Alan Robbins Affiliation: Jun. 20, 2026 This is not fair (Semi annual reporting) to individual investors. DO NOT CHANGE THE RULES - keep them as they are (Quarterly reports.).

Alan Theriault — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alan Theriault Affiliation: Jun. 20, 2026 The lack of information can create huge in balances. The more people are informed the better their chances will be to service and thrive.

Alan Theriault

Albert Gunnarson — Jun 20, 2026
Subject: S7-2026-15 From: Albert Gunnarson Affiliation: Jun. 20, 2026 This is vitally important to maintain status quo reporting for the integrity of US companies and security of our investments. The SEC needs to live up to their name, not cave to the special interests of the 0.1 percenters

Al Gunnarson
Sent from my iPhone

Albert J Gemperline — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Albert J Gemperline Affiliation: Jun. 20, 2026 As a former auditor for the U.S. Government, this proposed change is stupid.

Albert P Mikutis Jr — Jun 20, 2026
Subject: S7-2026-15 Comments From: Albert P Mikutis Jr Affiliation: Jun. 20, 2026 Keep it transparent. If good back in tge say good now. Keep Quarterly

Yahoo Mail: Search, Organize, Conquer

Alberto Clemmons — Jun 20, 2026

Subject: S7-2026-15 From: Alberto Clemmons Affiliation: Jun. 20, 2026 there are bored they want to control the world

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Alex Brooks — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alex Brooks Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
America's place at the top the financial world has been achieved through faith in the rules of our markets. The confidence that investors have in US markets comes from their ability to understand fundamentals of publicly traded firms through compliance with basic government-required disclosures on the part of these firms. Compliance is a known cost of doing business and companies unable to bear this cost should make adjustments, not seek to change the information environment by doing away with the obligation to speak to the public 4 times a year. I strenuously oppose this change as it will damage my ability to have a full picture of my investments and reduce overall confidence in US equity markets.

Alex Johnson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alex Johnson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Removing corporation's obligation to quarterly reporting is incredibly dangerous to the financial stability of our economy. Our citizens rely on the stock market and investing in our market for their retirement. And all citizens rely on quarterly information to properly and confidently invest their money. For those who do not read quarterly reports, it is imperative that our financial professionals such as financial advisors and planners have this information so they can make informed decisions with the money they manage, money of American citizens. Removing the requirement for quarterly reporting is incredibly dangerous and puts the investments and retirement funds of all Americans at risk. When you remove regulations for the most influential and powerful companies in the world, negligible and terrible things happen.

Please protect consumers, investors (regular people) and citizens from this reckless proposition. Thank you.

Alex Mark — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alex Mark Affiliation: Jun. 20, 2026 How can investors better invest if they can't keep up on what a company is doing? Makes the market more unpredictable and subject to rumor. Probably even worse than now. Alex Mark

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Alex Munoz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alex Munoz Affiliation: Jun. 20, 2026 My name is Alex, I’m a cloud engineer, and I’m concerned about the lack of transparency as it is. This will only make things far worse.

Alex Rodriguez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alex Rodriguez Affiliation: Jun. 20, 2026 Alex Rodriguez, retired merchant marine, who has been investing in the stock market a long time. There is no good reason to increase the time between reporting, and lots of great reasons to make it monthly. Transparency is key here, and delaying the information is a poor way to run a company.

Sent via black boxes, smoke and mirrors!

Alex Targonski — Jun 20, 2026
Subject: S7-2026-15 From: Alex Targonski Affiliation: Jun. 20, 2026 Please keep the quarterly reporting! It keeps corporation's honest and is good for investors!

Alexan Mardigian — Jun 20, 2026
Subject: S7-2026-15 Comment From: Alexan Mardigian Affiliation: Jun. 20, 2026 My name is Alexan Mardigian and I'm an information security engineer.
As someone who has worked hard, saved consistently, and invested responsibly through my 403(b) and Roth IRA, I am deeply concerned about practices that appear to prioritize short-term market manipulation over the long-term interests of ordinary investors. Retirement savers should be able to trust that financial markets operate fairly, transparently, and with appropriate oversight. I support efforts that strengthen investor protections and help ensure that the retirement savings of millions of Americans are not put at unnecessary risk.

Alexander Andréson — Jun 20, 2026
Subject: S7-2026-15 From: Alexander Andréson Affiliation: Jun. 20, 2026 My name is Alexander Andréson, I'm a case manager based in New Orleans. If my clients, who live on ~$990 a month have to report their income monthly, there no reason a CEO shouldn't have to do the same. We should be talking about increasing their reporting requirements, not reducing them. "With great power, come great responsibility "

Alexandra Rice — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Alexandra Rice Affiliation: Jun. 20, 2026 To Whom It May Concern:

As a new attending physician, I am starting out almost a decade behind my peers in saving for retirement and building net worth. Not only do I have a mountain of student loans to dig my way out of, but I am making up for years of being paid below minimum wage in training. This semi-annual reporting would be financially devastating for me and so many others. I urge the SEC to keep things as they are with quarterly reporting and not repeat the mistakes of the past.

Respectfully,

Alexandra Rice, M.D.

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Alexandra Rice, M.D.

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alexis herrera — Jun 20, 2026
Subject: Comment on S7-2026-15 From: alexis herrera Affiliation: Jun. 20, 2026 Why just why

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alfred diesz — Jun 20, 2026
Subject: S7-2026-15 Comments From: alfred diesz Affiliation: Jun. 20, 2026 Do not change the present requirement, too many “wise guys” and fast buck artists in corporate America.

Alfred Spitzer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Alfred Spitzer Affiliation: Jun. 20, 2026 Don’t the wealthy have enough access and money. Enough is enough. They get a no taxes, because the supposed money is in stock and can’t realize the value till the stock is sold. Banks still allow the wealthy to borrow against those same no cash stocks. Enough already.

Alice Fehlau — Jun 20, 2026
Subject: S7-2026-15 From: Alice Fehlau Affiliation: Jun. 20, 2026 We need to continue the practice of reporting quarterly and jailing those who lie in their report.

Sent from my iPhone

Alice Haxton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alice Haxton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The average investor or those of us who are retired with income in investments need transparency as it has always been with the quarterly reports. We are in an age where honesty is in short supply. Please don't make it easier for those who do not have integrity, to be dishonest (and please don't be naive as to think that would be a small number because when there aren't stipulations and regulations in place, people will be encouraged to get away with as much as they can. Not everyone lives by virtues.)
Please think of the investor and not the industry.

Respectfully,
A. Haxton

Alice Huber — Jun 20, 2026
Subject: S7-2026-15 Comment From: Alice Huber Affiliation: Jun. 20, 2026 Keep the quarterly reporting requirements. Shameful to have a change. Many will have insider trading and the rest of us schmucks will lose our hard earned value. Financial markets depend upon transparency, not hidden numbers. These will be manipulated. The global markets depend upon

quarterly reporting, factual reporting, and accuracy.

Alice Huber
1750 N College Rd
Mason, Michigan 48854

Alice Monroney — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alice Monroney Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not allow this. It is there for a reason. Let's make sure investors don't get swindled. It a good safety measure.

Alicia Riddle — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alicia Riddle Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Our world relies on good choices made from accurate information, this change would cause catastrophic damage to good choices.

Please prove that the people who rely on good information still matter

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Alida Franco — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Alida Franco Affiliation: Jun. 20, 2026 Definitely not a good idea. Less transparency means less responsibility. A public company should be obligated to report their earnings quarterly.
Alida Franco
Austin CO

Aline Rossiyer — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Aline Rossiyer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Be the protector of the balance of the fair trade scale. Do not bend toward less transparency. Enough is enough. We Americans have worked all our lives to save for retirement and have used the stock market to aid us in saving because we cannot count on as. In comparisonThe billionaires and millionaires use the market for folly.

Alison Hird — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alison Hird Affiliation: Jun. 20, 2026 Yet one more win for Corporate America. One more loss for the working class.

Sent from my iPhone

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alison james — Jun 20, 2026
Subject: S7-2026-15 Comment From: alison james Affiliation: Jun. 20, 2026 6 month reporting would keep me out of buying stocks, it would be too risky. I imagine many others feel the same way.
I'd be stuck with fixed income and real estate. Then I'd know what I'm getting into. I need to know, I'm not a gambler.
Alison James, landlord.

Get Outlook for Android

Alison Morea — Jun 20, 2026
Subject: S7-2026-15 From: Alison Morea Affiliation: Jun. 20, 2026 Until businesses put truth ahead of the bottom line, we need quarterly reporting. I am a senior citizen, parent, former small business owner and union worker, and most importantly, a loyal American.
Thank you

Alison Morea
5121A East Ocean Blvd
Long Beach, CA 90803

Alison Morea — Jun 20, 2026
Subject: S7-2026-15 From: Alison Morea Affiliation: Jun. 20, 2026 Until businesses put truth ahead of the bottom line, we need quarterly reporting. I am a senior citizen, parent, former small business owner and union worker, and most importantly, a loyal American.

Alison Muller-Scott — Jun 20, 2026
Subject: S7-2026-15 From: Alison Muller-Scott Affiliation: Jun. 20, 2026 As a recent retiree I remember the Efron case and the terrible effects it had on people. A minimum of quarterly reporting

should remain in place. If any changes were to be made it should be toward more frequent reporting so the public would aware of any financial changes occuring within within the corporations.

Alison Stitzer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Alison Stitzer Affiliation: Jun. 20, 2026 Quarterly reporting leads to better investor decisions - and better company performance. Accountability counts. Tryon NC

Sent from my iPhone

Alison Van Pelt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alison Van Pelt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less reporting means investors have less information, giving the advantage to insiders. Less transparency mean more corruption. This will result in a more top heavy imbalance further eroding the middle class. Don't do this!

Allan L — Jun 20, 2026
Subject: S7-2026-15 Comment From: Allan L Affiliation: Jun. 20, 2026 This will not make America great. It will be the opposite of great.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Allan Rubin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Allan Rubin Affiliation: Jun. 20, 2026 It's nothing but a license to steal

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Alleen Fish — Jun 20, 2026
Subject: S7-2026-15 From: Alleen Fish Affiliation: Jun. 20, 2026 I want to keep track of my assets and only way is to do it quarterly

Get Outlook for iOS

Allen Hueston — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Allen Hueston Affiliation: Jun. 20, 2026 Keep the reporting

as it is.

Sent from my iPhone

Allison Delong — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Allison Delong Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
More than any, you understand the negative impact of this. We cannot have a system that requires people to play the market for retirement but then take away vital data.

Allison G Kaplan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Allison G Kaplan Affiliation: Jun. 20, 2026 Allison Kaplan, retired. All investors need equal access to company reporting. Keep the quarterly reporting in place.

Allison G. Kaplan
Information School (retired)
University of Wisconsin - Madison
Sent from my iPhone
Please excuse brevity and typos.

Alona Polecastro — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Alona Polecastro Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't eliminate quarterly statements, it's our money, please don't forget that.

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alta gray — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: alta gray Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Deregulation is insanity. Reporting is crucial for stability of our econony. PLEASE think about it. We HAVE to know actual value and the only way to do that is have companies REPORT their actual value.

Alvonia Crayton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Alvonia Crayton Affiliation: Jun. 20, 2026 Alvonia Crayton retired Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.

Sent from my iPhone

Amanda Benedick — Jun 20, 2026

Subject: S7-2026-15 Comments From: Amanda Benedick Affiliation: Jun. 20, 2026 They don't get away with enough already?!

Amanda Dillingham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amanda Dillingham Affiliation: Jun. 20, 2026 Keep SEC reporting quarterly.

Sent from my iPhone

Amanda Dillingham — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Dillingham Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency is most essential to keep investors fully informed which is also a necessity to making I formed decisions.

Amanda Dunbar — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amanda Dunbar Affiliation: Jun. 20, 2026 I'm an auditor, the potential risks associated with this decision far outweigh any "benefit". Changing to six month reporting is not a low risk option. Amanda Dunbar, Internal Auditor.

Sent from my iPhone

Amanda Haner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amanda Haner Affiliation: Jun. 20, 2026 Keep it!

Amanda Hastings — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Hastings Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less transparency will result in volatility in the markets. I do not want to live through another Great Depression. Please read any history book. We are already pushing it with fiat money, off the gold standard, a president the world isn't sure about, and AI. This has all the makings of disaster and I only have a small savings. I already lived through the Great Recession. They have quarterly reports for a reason. Thank you.

Amanda LaFleur — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amanda LaFleur Affiliation: Jun. 20, 2026 Keep the best interest of ALL AMERICANS in mind. Continue to require accountability of businesse entities by requiring quarterly reporting. If I have to pay my estimated taxes quarterly, then it's the least they can do.

Amanda Odegard — Jun 20, 2026
Subject: S7-2026-15 From: Amanda Odegard Affiliation: Jun. 20, 2026 I work for JetBlue Airways and it is the biggest Slight-of-Hand company in NYC as it is! The Executive Leadership would rob that company blind if this rule was changed. It is there for a reason and the ONLY acceptable change would be to double the existing prison sentence!

Sent from my iPad

Amanda Silvestri — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Silvestri Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Thereis a long history of courperstions operating outside of the law. The law would not exsist if they had notdone so before. Every time we have loosened or removed restrictions on large corperaations or sections of industry they have abused the privlige. The fact that they want the regulations weakened tells us that they want to work around them and abuse the public. Hell no!

Amanda Webb — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amanda Webb Affiliation: Jun. 20, 2026 Quarterly reports are the best way to keep companies accountable. Without this accountability , they can become creative with their books. This puts shareholders and the public at risk.

Sent from my iPad

Amber Doherty — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amber Doherty Affiliation: Jun. 20, 2026 Our family, like many across the nation, is deeply committed to a life of diligent work and financial responsibility. Operating a farm, where we meticulously raise our own beef, pork, and lamb, demands an exceptional level of dedication that often extends far beyond conventional working hours. This commitment to self-sufficiency, combined with the careful management of fixed incomes from a pension and retirement, necessitates constant vigilance over every expense and meticulous financial planning.

Despite our relentless efforts and careful stewardship of resources, we find ourselves increasingly burdened by systemic pressures that challenge our ability to sustain our livelihood. There is a growing and palpable concern that policies and regulations are being shaped in ways that disproportionately benefit a select few, creating an undeniably uneven playing field. The cumulative effect of these seemingly arbitrary changes feels like a constant erosion of our hard-earned stability, making it exceedingly difficult for ordinary, hardworking citizens and small enterprises to thrive.

We believe it is imperative to address this fundamental imbalance. We urge a comprehensive re-evaluation of current practices, advocating strongly for greater transparency, accountability, and the implementation of truly equitable policies that genuinely support the backbone of our communities, rather than perpetuating advantages for a privileged minority.

Amber Drsata — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amber Drsata Affiliation: Jun. 20, 2026 Investing is one of the only avenues available for regular people to seek financial stability. Pensions are mostly gone, social security has been in dire straits, and medical costs and simple cost of living in America have skyrocketed. I don't mean to be extreme but how much more stability can the elites strip from the common American before we see violence? Don't allow corporate interests and the elite to take away one of our only opportunities.

Amber Drsata
adrsata@gmail.com
Software Engineer in California

Amber Reece — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amber Reece Affiliation: Jun. 20, 2026 Amber Reece, keep the reporting quarterly! Everyone deserves a fair chance of investing or cashing out. Keep it Quarterly!

Amber Santangelo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amber Santangelo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Protect All Americans not just the rich select or the elite ones. Work to keep all American investments safe.
You already know the proposed change is not fair to investors.
Keep politics out of this and simply try to keep Americans financially,safe.

Thank you

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amcquaid — Jun 20, 2026
Subject: Comment on S7-2026-15 From: amcquaid Affiliation: Jun. 20, 2026 We have seen the problems of semi
annual reporting. It wasn't good for the people or the economy. SO WHY WOULD WE BRING IT BACKK!!!!

Thank you

Arthur T Mc Quaid

Sent from my Galaxy

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amelia de rudder — Jun 20, 2026
Subject: S7-2026-15 Comment From: amelia de rudder Affiliation: Jun. 20, 2026 Are you guys high????? Keep the freeking quarterly reporting ya dip ****s. You really wanna be the straw that started the total collap$e (of the camels back). Since when is less information better? Being in the dark about company's financials is criminal. Oh wait....the space x thing..... ****, well if any of this turns around, there might actually be people held responsible and found criminal....food for thought. Or maybe it's less pretty, maybe it involves an angry mob dragging key people out of their homes.. Ok, we'll have a great day, hope you don't have kids!
Amelia de Rudder
Producer/Director LCDS

Amelia Patterson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amelia Patterson Affiliation: Jun. 20, 2026 Quarterly keeps companies semi accountable. Stop trying to help the Epstein class hide their crimes.

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amy castle — Jun 20, 2026
Subject: S7-2026-15 Comment From: amy castle Affiliation: Jun. 20, 2026 Companies need more oversight, not less. As a stakeholder, aren’t I due information on my investment? I fear this new rule will create a two tiered system of insiders and outsiders. I depend on my investments for my retirement and as supplemental yearly income. Amy from Boston

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Amy Foster — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amy Foster Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
KEEP IT QUARTERLY FOR ACCOUNTABILITY!!!
They just want to steal more money.

Amy G. — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Amy G. Affiliation: Jun. 20, 2026 Quarterly reporting should remain intact. We need trusted businesses to remain trusted by keeping consumers updated at the current interval.

Thank you,

Donald Mattey
Sales Manager, Vanguard

—-Amy

Amy Harsch — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Amy Harsch Affiliation: Jun. 20, 2026 Hello SEC,

I do NOT want quarterly reporting. Those that want to review theirs quarterly have that option. That is not my option. This is something I want to know and review. With today's technology available why would we go backwards, to keep people uneducated?

Amy Harsch, Supervisor, Pennsylvania

Amy Kipp — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Amy Kipp Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Serious investors will be very choosy about where they invest, making sure they are putting their money only with companies they can truly trust. I am one such investor. The SEC needs to do its job!

Amy Lynch — Jun 20, 2026
Subject: S7-2026-15 From: Amy Lynch Affiliation: Jun. 20, 2026 As a retail investor, I believe quarterly reports are crucial to accountability and transparency, particularly now with the rampant corruption of this administration. Keep the quarterly reporting law as it stands.
Anthony Carubba, New Orleans, LA

Amy Perez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Amy Perez Affiliation: Jun. 20, 2026 We need transparency and this seems shady. We need more reporting with a volatile market.
I vote no!

Sent from my iPhone

Amy Rubincam — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amy Rubincam Affiliation: Jun. 20, 2026 Quarterly reporting allows transparency for not only investors but also the public. I have decades of experience in financial services industry and rely heavily on quarterly reports. Timely information is critical.
Amy Rubincam

Sent from my iPhone

Amy Sletteland — Jun 20, 2026
Subject: S7-2026-15 Comment From: Amy Sletteland Affiliation: Jun. 20, 2026 Please continue to require quarterly reporting! Six months is too long to wait to find out how an investment is doing! I am Amy Sletteland, retired and entirely dependent on the savings from my investments. Thank you!

Sent from my iPhone

Ana Sawyer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ana Sawyer Affiliation: Jun. 20, 2026 Ana Maria Sawyer, Retired
I want to know how my investments are going. Getting a report Q6 months is unacceptable. Anything could happen in 6 months, actually, what could happen in 6 months with a volatile market is scary. I do not support this proposal.

Ana María Ramírez Sawyer
(251) 533-2770
Do what you love, love what you do.

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If you don't stand up for what you believe, you stand for nothing.

Andi Lawson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andi Lawson Affiliation: Jun. 20, 2026 Just do your job. 6 months and you are reflecting anything anything but a lack of Integrity in business the working the system.

Yahoo Mail: Search, Organize, Conquer

Andi Sosin — Jun 20, 2026
Subject: S7-2026-15 From: Andi Sosin Affiliation: Jun. 20, 2026 To Whom It May Concern:
I am a retired American who relies on my investments along with Social Security to manage my life. I want the SEC to maintain Quarterly Reporting so I can be alerted to changes in my portfolio. Please

do not change reporting requirements.
Sincerely,
Adrienne Sosin

Sent from my iPad

Andrea Buchold — Jun 20, 2026
Subject: S7-2026-15 Comments From: Andrea Buchold Affiliation: Jun. 20, 2026 NO QUARERTLY. DAILY AT ONCE!!! MAKE DAILY REPORTS. CUCKHOLD

Sent from my Galaxy

Andrea Cash — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Cash Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Without accountability investors are at a deficit. Keep the earnings reports.

Andrea Coots — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Coots Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need to be informed quarterly in order to make decisions on our investments. Unlike politicians we would like to retire before we're 100 years old.

Andrea Fein — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Fein Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is outrageous to think in the time of information access and overload that the SEC would become complicit in hiding information from retail investors about their vital investments. It is bad enough the CPB has been dismantled, now the SEC would also be on the side of big corporations? Where is the protection, the integrity. Investors, all investors need to know and have the right to know. Do not allow this to happen.

Andrea Fine — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andrea Fine Affiliation: Jun. 20, 2026 It's important to me to

have quarterly financial updates.
I'm a senior who relies on my investments to quite literally hold onto my house and live a peaceful life
I follow the companies in which I invest, and it's important to know how market shifts, not to mention national and international news affects Those companies. So much can happen in such a short time--affecting world and national economies.
It's just not fair to have corporate insiders aware of the ups and downs, while the rest of us lack that knowledge.
Please don't go through with this. Leave it quarterly.
Thank of those of us who depend on you and have faith in you
Thank you
Andrea Fine

Andrea Horos — Jun 20, 2026
Subject: S7-2026-15 NO! From: Andrea Horos Affiliation: Jun. 20, 2026 I am voicing my opposition to a return to bi-annual company reporting. Quarterly reporting has supported a strong market that benefit all participants.

Do not fix what is not broken.

Thank you
Andrea H.

Sent from my iPhone

Andrea Keays — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Keays Affiliation: Jun. 20, 2026 To the Securitieswe want a share in the wealth and Exchange Commission:

Andrea Kenney — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Kenney Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

It is imperative that we keep the quarterly disclosures in order to protect our investments and ensure transparency in a timely manner.

Andrea Puchalsky — Jun 20, 2026
Subject: S7-2026-15 Comments From: Andrea Puchalsky Affiliation: Jun. 20, 2026 If it’s not broken don’t “fix” it

Sent from my iPhone

Andrea Reed — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andrea Reed Affiliation: Jun. 20, 2026 This is an awful idea! I am asking all of you to vote no.

Andrea Reed
District Court Supervisor
Cheyenne, Wyoming

Sent from my iPad

Andrea Thomas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andrea Thomas Affiliation: Jun. 20, 2026 Please help companies be transparent by requiring quarterly reports. I am retired and counting on my stock investments to fund my retirement. I need current information to best manage my investment portfolio.
Regards, Andrea Thomas

Sent from my iPhone

Andres — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andres Affiliation: Jun. 20, 2026 Keep a level playing field for all, why should retail investors get the shafted?

Andres Tejada

Andrew McCurdy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Andrew McCurdy Affiliation: Jun. 20, 2026 The changes being proposed for the SEC to double the reporting period from 3 months to 6 months which is doubling the time currently is NOT I. THE BEST INTEREST OF THR PEOPLE OR INVESTERS. This will only provide less transparency. I OPPOSE THIS ACTION TO CHSNGE THE SEC REPORTING GUIDELINES.

Andrew Mullett — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Mullett Affiliation: Jun. 20, 2026 The SEC's proposed rule would blindfold retail investors and those that rely on the reports for work related purposes.

Andrew Souther — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Souther Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Timely, consistent financial disclosures are esssential for well-functioning financial markets. In fact, if anything, we need more transparency in our financial system, not less. This proposed rule change is

clearly moving in the wrong direction.

Andrew Vasquez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Vasquez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Full Transparency combined with laws and regulations that protect, the planet, citizens, consumers, and investors from fraud and abuses done by corporations that put profits first.
Information is key when it comes to trust and timely analysis of public companies especially when it comes to the broader public and smaller investors. This rule change would benefit institutions and the wealthy that have the money, resources, and connections to get and share information the broader public would need to wait on to make educated decisions on their investments that include retirement accounts. Eroding trust that is already sliding due to record earnings, and extravagant C suite compensation packages, during unprecedented inflation and cost of living increases will do nothing but reinforce that distust in and further negative sentiment towards the American way of justice and protection for all nut just the few.

Andy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Andy Affiliation: Jun. 20, 2026 The quarterly reporting is necessary to help the public informed, makes embezzling more easy to find, increases transparency and public trust. Keep it!

Andy McKinley
airhedz@gmail.com

Love your country, but never trust its government.
-- Robert A. Heinlein.

Andy Ruth — Jun 20, 2026
Subject: S7-2026-15 From: Andy Ruth Affiliation: Jun. 20, 2026 Continue the required anti fraud signatures by CEOs.

Paul Ruth

Angela — Jun 20, 2026
Subject: S7-2026-15 Comment From: Angela Affiliation: Jun. 20, 2026 Quarterly reporting is a must have. Don’t leave investors in the dark.

Angela L. Clark
M: 917-482-2205
AngelaClark321@gmail.com

Angela Harrison — Jun 20, 2026
Subject: S7-2026-15 Comment From: Angela Harrison Affiliation: Jun. 20, 2026 When a lot of peoples retirement funds are in stocks with companies it helps them to know every quarter whether or not they can survive the next year. It's got to be kept quarterly for the retirees, especially due to this being their survival.!

Sent from my iPhone

Angela Hurt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Angela Hurt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quit trying to be dirty and sneaky. It is absolutely positively not okay to hide what you are doing from the public. I vote and I watch what you are doing.

Angela Larson Inmon — Jun 20, 2026
Subject: Maintain Quarterly Reporting From: Angela Larson Inmon Affiliation: Jun. 20, 2026 You must keep financial data integrity front and center! Reporting results only semi-annually will devestate the markets and investor confidence. It has the potential to wipe out investor balances and retirement holdings. Is that really what the SEC wants? I urge you to continue quarterly reporting! -Angela Larson Inmon, Director of Finance and Operations.
Sent from my T-Mobile 5G Device
Get Outlook for Android

Angela LeBlanc — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Angela LeBlanc Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not make changes to the law. The SEC needs to be diligent, so the American people can be diligent with their invest investments.
If Americans across this great country have to pay quarterly taxes, I see no reason SEC cannot be accountable to do the a similar obligation.

Angela Murphy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Angela Murphy Affiliation: Jun. 20, 2026 WLORST. IDEA. EVER!!! NO MORE VEILS, OR HELL, IN THIS CAAE, BLACK OUT CURTAINS. NO!!!

Get Outlook for Android

Angela Sandoval — Jun 20, 2026

Subject: S7-2026-15 Comments From: Angela Sandoval Affiliation: Jun. 20, 2026 To our legislators, the SEC & all involved, Please do your jobs & do not let anyone change the QUARTERLY REPORTING NEEDED TO INSURE LAWS ARE FOLLOWED inorder to avoid fraud & theft by the rich!

Angela Siener — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Angela Siener Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less reporting means more time for insider trading, fraud and just Less transparency. It will help the rich get richer and the rest of us will suffer. This only helps the corporations and will hurt other investors.

Angelica Meyer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Angelica Meyer Affiliation: Jun. 20, 2026 Im strongly against this. I worked in billing operations for a tech company and I cant even imagine hiding what we do. Industries and business can be so fast changing and to cut off information only helps predators and hurts everyday people. They need to be quarterly reporters.

Angelina Perron — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Angelina Perron Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less transparency is NOT helpful, protective, or respectful to the citizens of this country whose investment decisions depend on current and dependable information.
Reducing reporting periods only protects corporations from having to be honest. Our system already has so many laws and regulations to protect and support big corporations and wealthy investors. The average citizen and those managing our pension funds NEED more current and consistent data... not less.

Angelo Tipton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Angelo Tipton Affiliation: Jun. 20, 2026 If this is allowed to go forward - it will be a wholesale surrender of government to big money. Citizens are like fish in a barrel already - why let those who prey on us have it any easier???

Angie Hackney — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Angie Hackney Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't go backwards. We need valid, timely reporting and accountability.
thx

Anita Black — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Anita Black Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less oversight

Anita Chisolm — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anita Chisolm Affiliation: Jun. 20, 2026 Keep these records quarterly, there is no reason for them to be longer than that. The Government requires quarterly taxes and reporting for business our records are just as important.

Sent from my iPad

Anita Haviland — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anita Haviland Affiliation: Jun. 20, 2026 I am speechless at the spread of curroption during these dark times. Frankly, I would like to see more of the last minute trades at the end of each 3 months.

Anita Haviland

Anita Ridge — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anita Ridge Affiliation: Jun. 20, 2026 I value quarterly reporting. Six months is too long to wait for accurate information about investments. Transparency is more important than ease for the corporations.
Anita Ridge
Evanston, Illinois

Sent from my iPhone

Anita Tucker — Jun 20, 2026
Subject: S7-2026-15 From: Anita Tucker Affiliation: Jun. 20, 2026 Why, pray tell? Corruption is supposed to be the current administration priority. Reducing the number of these filings does the opposite. Come on, you know better. We are not stupid.
Get Real,
Anita Tucker
1495 Keystone Drive
Suwanee, GA 30024
678.557.6200

Anje Monte Calvo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anje Monte Calvo Affiliation: Jun. 20, 2026 If my retirement is tied up in making a company profitable it must be absolutely mandatory to get quarterly updates on the financial health of that company. This is common sense and trying to say it’s not is a slap in the

face to everyday Americans. I have worked full time since age 18, and I deserve to know what is being done with my retirement money.

- Anje Monte Calvo
Bookseller / Landscaper

Sent from my iPhone

Ann — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ann Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY … I work in finance and we owe it to our clients to keep them updated and informed more often. Stop hiding information, let's build everyone up!!!

Sent from my iPhone

Ann Burton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ann Burton Affiliation: Jun. 20, 2026 Every citizens deserves transparency.

Sent from my iPhone

Ann Cherry — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ann Cherry Affiliation: Jun. 20, 2026 This is not a good idea. There has been too much hanky panky with taxpayers picking up the pieces already. No way, Jose. Corporate America is too corrupt to trust.

Ann I. Wingate — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ann I. Wingate Affiliation: Jun. 20, 2026 Corporations ought to be accountable to their owners. What business owner would not be outraged by reports from their accountants only
every half year. Ann Wingate, investor

Sent from my iPad

Ann Jacks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ann Jacks Affiliation: Jun. 20, 2026 I am an individual investor. Keep the reports quarterly so there is accountability. Is this another of Trumps ideas to keep Americans in the dark?
Sincerely, Ann Jacks

Ann Kelley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ann Kelley Affiliation: Jun. 20, 2026 Keep reporting to 1 time per quarter. We may even insist on monthly reporting. For 27 years in corporate world, I had to do weekly reports. 🤦

Ann Kelley

Ann Maletic — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ann Maletic Affiliation: Jun. 20, 2026 Quarterly reports make sense! Don’t change to less often!

Ann Marie Keim — Jun 20, 2026
Subject: S7-2026-15 From: Ann Marie Keim Affiliation: Jun. 20, 2026 It is imperative that investors are aware of the going’s on in publicly held companies, especially given the fraud shown and malfeasance of corporate heads!
Ann marie keim
Ashland va

Sent from my iPhone

Ann McCann — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ann McCann Affiliation: Jun. 20, 2026 Less transparency from this already opaque administration. The quarterly checkout was established for a very good reason.
To the Securities and Exchange Commission:

Ann McCrea — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ann McCrea Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors left in the dark will be suspect of their investments. It may be destructive for YOUR strategies. Don't treat people like they are your subordinates.

Ann Silva — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ann Silva Affiliation: Jun. 20, 2026 Absolutely a must! Ann Silva. Owne
r of Art and Home Maine

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ann vieira — Jun 20, 2026
Subject: S7-2026-15 Comment From: ann vieira Affiliation: Jun. 20, 2026 It's also bad when a president can manipulate the stock market for his own gain... investors would be flying blind for 6

months.Are you people insane???

Yahoo Mail: Search, Organize, Conquer

Ann Williams — Jun 20, 2026
Subject: S7-2026-15 From: Ann Williams Affiliation: Jun. 20, 2026 The only reason that the majority of publicly traded companies produce a quarterly report is because the SEC requires it. Without this regulation, imagine what will happen on Wall Street. Investors will not be making “informed” investing decisions. Companies will be able to hide poor performance behind a curtain. Economic conditions can change and without quarterly reports, the investor at least (and maybe the reporting company) will not be able to “see” trends.
Do not let Wall Street turn into a chaotic mess where the truth will be difficult to find without quarterly reports.

Sent from my iPhone

Anna Christian — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anna Christian Affiliation: Jun. 20, 2026 Quarterly reporting should remain the same. Anything less frequent raises the possibility of oversight slipping through the cracks. Let’s stop “fixing” problems that don’t exist and prevent fraud against the average American. Quarterly reporting was established for a reason: be mindful of that.

Anna Kershaw — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anna Kershaw Affiliation: Jun. 20, 2026 It is critical to keep publicly traded companies accountable to being fully transparent and reporting to the Public (every investor) every three months (not six).
Thank you, Anna Kershaw
Sent from my iPhone

Anna O'Connell — Jun 20, 2026
Subject: S7-2026-15 From: Anna O'Connell Affiliation: Jun. 20, 2026 Quarterly reporting is NOT too much a burden. We ordinary investors, and even people with no investments have to pay many bills monthly. Buinsinesses shouldn't have to do any less. Ann Marie O'Connell, retired engineer, Plymouth, Michigan

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Anna Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anna Smith Affiliation: Jun. 20, 2026 Keep it quartly.

Sent from my iPad

AnnaMaeBullock — Jun 20, 2026
Subject: S7-2026-15 From: AnnaMaeBullock Affiliation: Jun. 20, 2026 Keep the reporting quarterly. What gets tracked, get done right.

Anne Baer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anne Baer Affiliation: Jun. 20, 2026 Make the companies continue quarterly reporting. They HAVE the numbers - make them public! This costs the companies nothing - but it could cost the little guy a lot.

Anne Brino — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anne Brino Affiliation: Jun. 20, 2026 I am writing to express my significant concerns regarding any potential reconsideration of the standard for financial reporting frequency, specifically a move from quarterly to semi-annual disclosures.

In the current, exceptionally dynamic and rapidly evolving global economic landscape, the timely dissemination of accurate financial information is more critical than ever. Market conditions can shift dramatically due to technological advancements, geopolitical events, or sudden economic trends. Reducing the frequency of mandatory financial updates to just twice a year would leave both individual and institutional investors operating with critically outdated data.

Such a reduction in transparency would inevitably lead to increased market uncertainty and volatility. Investors, lacking up-to-date performance indicators, would be compelled to rely more heavily on speculation and unofficial sources, rather than concrete, verified financial statements. This hinders the efficient allocation of capital, making it considerably more challenging for investors to accurately assess a company's true health, risk profile, and growth trajectory. The resulting lack of confidence could deter investment, potentially suppressing market growth and creating systemic instability that would ripple throughout the broader economy.

Quarterly financial reports serve as a vital mechanism for market efficiency and investor protection. They provide regular, granular insights into corporate performance, enabling informed decision-making, fostering accountability, and maintaining trust in our capital markets. This consistent flow of information is essential not only for investors but also for analysts, regulators, and businesses themselves to gauge economic trends and plan effectively.

Therefore, I respectfully but firmly urge you to preserve the current requirement for quarterly financial reporting. This practice is fundamental to upholding market integrity, safeguarding investor interests, and ensuring the continued health and transparency of our economic system.

Thank you for your careful consideration of this profoundly important matter.

Sincerely,

Anne Brino
Vero Beach, Florida

Anne Cody — Jun 20, 2026

Subject: S7-2026-15 Comment From: Anne Cody Affiliation: Jun. 20, 2026 Do not allow companies to hide their results. Everything should be made public for investors. Don't give handouts to institutional investors over us everyday citizens. Protect us everyday citizens not the oligarchs.

Anne George — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anne George Affiliation: Jun. 20, 2026 Hello,
My name is Anne George. I am a retired school counselor.

Transparency matters. The only reason to repeal quarterly reporting is to hide timely information from investors. A change was made to quarterly reporting for a reason. Let us not forget the past.

Anne

Sent from my iPhone

ANNE KENNEDY — Jun 20, 2026
Subject: S7-2026-15 From: ANNE KENNEDY Affiliation: Jun. 20, 2026 Less transparency and information to the public is going to increase self dealing and bad behaviors. This is the OPPOSITE of what the SEC should be doing. This change should NOT BE APPROVED.

Sent from my iPad

Anne Nelson — Jun 20, 2026
Subject: S7-2026-15 From: Anne Nelson Affiliation: Jun. 20, 2026 Joe Nelson
retired manager of Southeast Asia Mead Westvaco
Richmond Va
The quarterly reporting is crucial to maintaining transparency and a check and balance system that is manageable and understandable to all
Don't make this corrupt change under the subterfuge of good intentions. it benefits no one but those wishing to hide And bury numbers.
Joseph and Ann Nelson

Anne Patrick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anne Patrick Affiliation: Jun. 20, 2026 Absolutely wrong! I say NO!

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anne st.jacques — Jun 20, 2026
Subject: S7-2026-15 From: anne st.jacques Affiliation: Jun. 20, 2026 Keep the Quarterly report going.....Keep them honest or jail them for longer!!

Anne Stamatiadis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anne Stamatiadis Affiliation: Jun. 20, 2026 I am Anne Stmatiadis, retired lecturer at the University of Kentucky, and I am expressing my concern at the change in the SEC reporting change from quarterly to every 6 months. Please do not allow the change as it gives opportunity to deceive and cheat people

Anne Marie Stamatiadis
Senior Lecturer, CESL
University of Kentucky

Anne Willkomm — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anne Willkomm Affiliation: Jun. 20, 2026 This change to the reporting requirements will allow public companies to cook the books and leave the retail stock purchasers and bulk buyers for retirement accounts holding the bag of deflated stock. Does the SEC not remember the 2008 financial crisis or what happened in the late 80s, or any other financial disaster that occurred because there were little to no safeguards in place. This will allow for more corporate greed, enable corruption, all while the CEOs still collect their golden parachutes! THIS IS WRONG. DON’T CHANGE THE FILING REQUIREMENTS!

Sent from my iPhone, please excuse the brevity of this message and any typographical errors.

Anne Wolfenbarger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anne Wolfenbarger Affiliation: Jun. 20, 2026 Keep the transparency! Enough of large corporate control!

Anne Wolfenbarger
702.785.7376

Anne Yoshino — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Anne Yoshino Affiliation: Jun. 20, 2026 we need to be able to see what and how companies are doing prior to investing.To the Securities and Exchange Commission:

Anneke Johnson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anneke Johnson Affiliation: Jun. 20, 2026 Please keep reporting quarterly

Anneke Johnson, MA, LCMHCS, LPCS, NCC

Annetta McCarty — Jun 20, 2026
Subject: S7-2026-15 Comments From: Annetta McCarty Affiliation: Jun. 20, 2026 Name: Annetta McCarty

Job Title: Homemaker, Care Provider to elderly parents.

To whom it may concern,

We need to know what's going on with the market, just like you do, so we can make the best financial decisions for our families.
Please Keep stock updates quarterly!

Thank you,
Annetta

Annette Marquis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Annette Marquis Affiliation: Jun. 20, 2026 We need more transparency, not less. Keep the quarterly reporting rule. I cannot afford to lose any of the small savings I have accrued in my IRA.

Annette Marquis
Retired
Bon Air, Virginia

Annette Martinez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Annette Martinez Affiliation: Jun. 20, 2026 This is a terrible rule for individual investors as it will keep them uninformed. There ie zero fairness in this new rule.

Annette Martinez
Retired Educator

Annette Mineo Brady — Jun 20, 2026
Subject: S7-2026-15 Comments From: Annette Mineo Brady Affiliation: Jun. 20, 2026 The money I invest js my money and I should have a say on how and when it is reported.
Annette Mineo MS RN

Sent from my iPhone

Annette Thomas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Annette Thomas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This should never be allowed to go thru. It just makes is too easy for public companies to hide their crooked deeds. Don't make it so easy for them to bury information we all need to see.

Annie Chapman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Annie Chapman Affiliation: Jun. 20, 2026 Annie Nguyen , Controller , Houston, TX , quarterly reporting is important for investors visibility.

Annie

Annie Klinger — Jun 20, 2026
Subject: S7-2026-15 Comment From: Annie Klinger Affiliation: Jun. 20, 2026 We the people do not support this war on we the people.

Sent from my iPhone

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annie liz — Jun 20, 2026
Subject: S7-2026-15 Comments From: annie liz Affiliation: Jun. 20, 2026 More transparency is needed, not less. Keep the quarterly reports.

Sent from my iPhone

Annmarie A Baldini — Jun 20, 2026
Subject: S7-2026-15 Comments From: Annmarie A Baldini Affiliation: Jun. 20, 2026 Since when is the SEC in the “black box” business?! Absolutely NOT! Quarterly reporting MUST remain the standard for all financial institutions and the investments they manage. Anything less is simply theft.

Sent from my iPhone

Annmarie Hagen — Jun 20, 2026
Subject: Quarterly Reporting From: Annmarie Hagen Affiliation: Jun. 20, 2026 Quarterly reporting must remain in place. Investors deserve timely and transparent financial information. Reducing reporting frequency would weaken accountability, diminish transparency, and harm investors. Strong markets depend on regular, reliable disclosure.

Annmarie Hagen
Legal Secretary
1229 Fenwick Road
Philadelphia, PA 19115

Sent from AOL on Android

Anonymous — Jun 20, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Qrtly reporting is critical for making decisions about investments. If it were up to me it would be even more frequent. Do NOT roll back qrtly reporting. Doing so is just plain greed and a way to hide from the investors. Unacceptable.

-Susan Macchia

Sent from my android device.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Make them accountable by requiring quarterly signatures.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Make it illegal to hide the harm.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 It is unconscionable to lengthen the reporting period. The price of stock will fall as the result of deceits by corporations, people will no longer invest in stocks, and investments in the economic foundation will suffer. Result: Deflation.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Don’t let theives get away with cheating the public thank you

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Utterly insane to go back to the bad old days! This will destroy the economy

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Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 NO,No,NO!!!! History proves that’s a bad choice for American investors! Stick with the present system. Small investors pay the price while the crooked ceo’s get insanely rich! No

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 To whom it may concern, With the date for the new legislation fast approaching I'd love an opportunity to weigh in on this decision prior to it's finalization. Whomever is in charge of making this life changing decision, if you would please take a minute to step back for perspective and recognize the amount of corruption in geopolitics and our president and his administration in particular. I mean HOW MANY CASES OF ALLEGED INSIDER TRADING HAVE BEEN MADE THIS YEAR SO FAR! With the pullback of regulations and a lack of ANY OVERSIGHT WHATSOEVER, EVERYONE is looking for a handout and apparently Wall Street expects their piece too, PLEASE DO THE RIGHT THING AND DON'T make it easier for them to HIDE THEIR SHADY INSIDER TRADING.

Sincerely concerned,
Mr. Steven Leon
Spleon01@gmail.com

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep it Quarterly!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keep up the quarterly reporting ! Sincerely Kathryn and Carl Maurin

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 No!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 I demand transparency in this ever changing global environment that mandates quarterly reporting for all.

Larry Farnsworth (Investor)

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 There's no good reason to change

the current rule and every reason to continue it.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 This is so very wrong. Investors or entitled to know how their accounts are doing quarterly. Please, keep reports quarterly!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Supporting businesses and the economy is one thing. Supporting fraud and crime in general is quite another. It isn't clear how this is even legal. Even the Constitution says all men are created equal.

I guess the SEC must not support the Constitution or regulations/ laws in general.

Look back to when and *why* the SEC was created^^ (see below for a brief reminder). There's no reason to stray from those initial directions.

I suggest the first case where plaintiff(s) lose money but certain insiders gain, the plaintiffs sue everyone promoting this change. They very well could also be beneficiary's of this change.

^^
The U.S. Securities and Exchange Commission (SEC) was created in 1934 by Congress to restore public confidence in the financial markets following the 1929 stock market crash and the onset of the Great Depression.

The primary reasons for its establishment include:

- *** Combating Fraud and Manipulation:
Prior to the SEC, oversight was virtually nonexistent. Widespread unethical trading practices, insider trading, and unchecked "bucket shops" heavily contributed to the 1929 market crash.

- *** Enforcing Corporate Transparency:
Investigations (such as the Pecora hearings) revealed that financial institutions were misleading investors. The SEC was created to require public companies to disclose meaningful, accurate, and truthful financial information.

- *** Protecting Investors:

The agency's core mission is to protect investors from fraud and ensure that average individuals can trust the information provided by those seeking their investment dollars.

- *** Regulating Market Intermediaries:

The SEC was established to oversee stock exchanges, brokers, dealers, and mutual funds, making the markets fair, orderly, and efficient.

Congress codified this mandate through the Securities Exchange Act of 1934, establishing the SEC as the first federal regulatory agency for all U.S. securities markets.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Please keep the quarterly reporting to continue . It does matter to me I am 1 of many that have stocks. This really matters to me as well as others do to invest in the future. I work for a company that invests in its employees and for them to invest in stock holdings through the companies that cares for the future. Darcia I train employees to learn to pack caterpillar parts at work

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 I believe mandatory quarterly reporting should stay. Six months is too long for investors to go without a standardized, legally accountable disclosure since a lot can go wrong in that window. I'm investing for retirement, and the last thing I need is an Enron-type situation where red flags were buried for months before everyday investors had any idea. My bigger concern with making it optional is that the companies most likely to opt out are the ones with the most to hide, which is the exact opposite of who should be reducing their transparency obligations.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Quarterly was to protect people from things like what Enron did. They swindled, hard-working people out of their retirement. It needs to stay quarterly and hold these corporations accountable.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 NO ONE IS ABOVE THE LAW; if ANY CEO/CFO IS FOUND GUILTY, then they should be put IN PRISON for life without the possibility of parole!! PERIOD

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep the quarterly- if it's good enough for Warren Buffet it's good enough for me!!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 A lot can happen in 6 months! We need more transparency not less.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Why my opinion matters: My name is Marjorie Miller, Toledo, IA.,
retired. Im a homeowner , a tax payer and a senior citizen and former government worker…..Just why is it you, the CEO of your company, needs a less often reporting period? The rest of us are required to sign our names for banking, medical /pharmaceutical papers, tax paying, etc every day! Quarterly doesn't sound like that big of a problem and it's your job? Get with the program and quit trying to slough off!

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep the quarterly reporting requirement! Investors have the right to know how their investment money is doing. Transparency is super important.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 As a technology corporate expert who lived through the pre-SOX and post-SOX eras, I would argue strongly for keeping SOX because it forced companies to treat financial reporting systems, access controls, change management, and evidence retention as board-level responsibilities. Without SOX's rigorous internal control requirements, companies lose essential protections: weak internal controls allow fake transactions and manipulations to go unnoticed, lack of segregation of duties lets single individuals control approval, accounting, and payment processes, and inadequate monitoring enables management override of controls that lets fraud continue for years. SOX forces organizations to maintain

documented controls, test them regularly, and certify their effectiveness—requirements that directly prevent asset misappropriation, embezzlement, and fraudulent financial reporting. On shareholder transparency, SOX mandates that CEOs and CFOs personally certify financial statement accuracy, requires disclosure of off-balance-sheet items and insider trades, and created the PCAOB to enhance audit oversight—giving investors confidence that financial data has been verified through adequate controls. Repealing SOX would remove these investor protections just as technology has made fraud more sophisticated and damaging, leaving shareholders vulnerable to the same accounting manipulations that destroyed Enron, WorldCom, and countless other companies before SOX existed.

~ Leonore Abordo, GWCPM, CRS, CSM

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep it illegal to knowingly cheat the public!!!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keep the market transparent for regular investors.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Bernadette Rauscher, retired High School Mathematics Teacher: My small savings, after a life of public service, will be in serious jeopardy if this bill to have the SEC require semiannual reports were to pass.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keith quarterly reporting they're trying to pull the wool over our eyes and screw us again

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 QUARTERLY!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Elke S., blogger, San Antonio. I

was around when Enron’s crimes were revealed. I remember The Smartest Guys in the Room. It was ridiculous, what Enron got away with. These rules were created and enforced so that these crimes could not be repeated. They were playing with people’s lives while forcing rolling blackouts on California, among other things. Don't role back these rules so that the abuses can continue. Don't roll back these rules!

Sent from my iPhone

Sent from my iPhone; Elke Simmons; Dead Talk News

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 E Simmons, writer Keeping the reporting quarterly is important to keep everything clear and honest. Why would you need to hide anything?

Sent from my iPhone

Sent from my iPhone; Elke Simmons; Dead Talk News

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Greetings,

While my opinion alone holds little weight, raw data holds no partisan position.

Quarterly reporting is a must. Turning a blind eye to what history has already taught us is a recipe for disaster. The only difference between now and then is when things go south, those responsible will have nowhere to hide their faces, for information travels quick and everyone's information is readily accessible. The court of public opinion is greater than it ever has been.

Please think of the consequences that will result of this. If this is an efficiency of personnel and operations, then invest on training select people how to use modern systems to decrease the timeline from information to reporting.

Bottom line, please do right by society. Don't forget that ALL of our families and friends are involved.

Thank you for your time.
- Rigo Rodas

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 I am a regular citizen with a middle class healthcare job, and I rely on my investments I made when I was younger to plan for my future and to help myself now. Please stop making it harder for people like me to do well!! We NEED healthcare workers who are happy and doing well too!! Please stop making choices that just perpetuate wealth inequality. Please don’t let companies hide fraud and failing from regular individual investors while allowing the hyper wealthy to stay in the know.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 With the increasing amount of fraud being brought to our attention, why in the world would you want fewer accountability measures? It makes no sense, unless you want to protect the fraudsters!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Allowing companies to keep their books hidden for six months is going to encourage insiders to make a fortune at the expense of investors. This cannot be allowed.

George Viveiros

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Jane Sickmon
Retired
Keep It QUARTERLY

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Gail Mick. Retired. Newnan,Ga Please keep the reporting quarterly asbis

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Plz keep current Quarterly Reporting!

Dmytro Schabla

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Stop this insanity and the eradication of rules and regulations in this country!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Stop trying to protect businesses from the public you are supposed to be protecting the public from them. if you change that rule, investors will have no idea if it's a good investment or a bad investment stop trying to take bribes. have some morals about yourself and protect the people you were elected to protect.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 I am a retiree with a decent portfolio that my wife and I depend upon for our income. We have worked very hard for this nest egg while advancing high technology and providing social services to the elderly. We know history proves that quarterly reporting itself has contributed substantially to higher rates of growth and returns, in the US and other major nations.
There is no justification that serves the US economy or the public interest for returning to semi-annual financial reporting. Do not play games with the welfare of hundreds of millions of citizens.

Respectfully,
Ian Boardman

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 In my retirement, I invest invest in stocks and I use quarterly reports to make my decisions about investing. It may be easier for companies with stocks to only report twice a year but it is important to me to have more frequent reports.

Susan

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Please keep the quarterly reporting. Seems a little sketchy to keep things a secret half the year.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep it "quarterly" 😡 There is enough dishonesty don't make it worse! WHY change things? Is the ones who want to change to twice a year got something to hide??? Don't invite trouble leave quarterly reports ALONE! Hasn't the USA found enough fraud & dishonesty lately? DONT CHANGE ANYTHING !!
Looks like someone needs a scapegoat 😡 just think about that! A criminal always want things their way🤠 Please don't open that door…keep things quarterly! It's that way for a reason…to keep dishonesty down!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 I'm an active semi aggressive investor with a large portfolio. So keeping the company reporting hidden for 6 months is a big NO.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 I am retired auto manufacturing employee. Quarterly reports help keep reports updated instead of floating along. 6 months allow for things to be rearranged without publicly disclosing. Transparency HELPS keep things more organized and viable for the community that supports instead of offering secret service type reporting over a longer stretch to reevaluate the real reports

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 For many Americans, the stock market holds our retirement. The proposed change allows a select few, including big investors to have access to quarterly reporting while the other 98% don't. There are laws in place that make insider trading illegal, this proposal seems to provide a temporary lift to those laws. Diane Strom, community health pharmacist, Kenmore, WA

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Dear SEC.GOV

The less transparency the easier it is to steal, lie and hide illicit and/or covert operations. Financial security is about mobility, communication and understanding. To restrict information transfer by cutting in half the reporting times is to be secretive and potentially reducing the ability to react to market trends and changes. In the electronic age, we have the capability to report DAILY and further avoid secretive and diabolical schemes to defraud investors. We probably now have the capability to electronically (especially with the advent of AI) on a much faster and more timely manner rather than hiding details for half a year. If public companies are unwilling to report more quickly, I believe they are only serving themselves and are fully willing to deceive the entire investment community of both private and public investors. We need MORE information, NOT LESS!

I'm not in favor of changing the reporting period at this time!

Cordially,

Murray Plotzker

Mjplotzker@comcast.net

+1-904-226-1541

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Keep the reporting as it is.

Dan Ruiz
916.296.1813
Raider57th@yahoo.com (personal email)
Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 As a shareholder, it is my right to know not only how company management is performing, but how current events that impact the economy have affected the stocks I hold in my retirement account. Quarterly reports are not a burden but a responsibility to shareholders (i.e. the owners) and should remain mandatory.

Kathleen Eggert
Shorewood, WI

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Retain quarterly reporting!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Must report as quarterly. Six months allow moves that might bring insider trading and allow people like Madoff take advantage of time lags to enrich themselves.

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 QUARTERLY REPORTING!!! This matters because there is too much corruption everywhere today. Accountability is important. I'm a widow with 29 years devoted service to our government. My husband had 40 years, 20 as a U.S. Marine and 20 civil service. Our savings need protection and I don't feel a change is beneficial.

The current system has worked for over 50 years why try to fix something that isn't broken. Keep everyone honest!
Joyce Hoopes, retired, North Carolina

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Every person is responsible for their job performance but they get a pass? As a RN, I have to sign name each shift to my documentation, I am always held responsible, for not only my work but of those under me. Why is it, the higher the job, the less responsible you are. I will never support another bail out of idiots. Continue the Quarterly Reporting. -Patricia Reda RN, Edgewood,NM

Sent using myEarthLink

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 This should not be allowed. Keep it as it is now so people do not have to pay the price of losing hard earned money.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: New proposed rule. No quarterly reporting From: Anonymous Affiliation: Jun. 20, 2026 Perpetrating MORE fraud than already exists, including the SEC hardly enforcing ANYTHING anymore. I'm sure at Trump's request.

Debora Senor

Sent from AOL Mobile Mail

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Please keep the reporting schedule the same. Fraud is a growing risk for all American and giving bisinesses a longer period to reportcan increase the risk of fraud from corporations.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 You've got to be kidding with this!!!

Why the secreacy?

Quarterly reports are needed to prevent or at least slow down corruption.

Sent from Proton Mail for Android.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Especially in this political climate, where the graft and dishonesty is flagrant, we need to protect investors. Truth and transparency.

Jo O'Connell

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 I recently retired (1 year ago) and am 71 years old. I have approximately 70% of my retirement savings invested in the stock market. I am confident that under normal circumstances, my wife and I have enough money to sustain us for our expected lifetimes.

I am writing to express my disapproval of the proposed rule that would change the financial reporting period for publicly traded companies from quarterly to semiannual. There is an old saying by George Santayana: "Those who cannot remember the past are condemned to repeat it." This experiment was already tried once between 1955 and 1970 and was a failure for investors. There is no need to repeat the same failed experiment again and expect a different result. Your mission statement says that your role in our economy "is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation." So why would you consider adopting a rule that has already been proven to harm investors?

According to you (the SEC), the supposed benefit of this change is $200,000.00 in cost savings for public companies per year. That amount is not even a rounding error for many companies. The gain that you posit this change will create for public companies does not even approach the losses that investors can expect as a result of the rule change.

In sum, this is an ill-conceived change that promises to inflict much more harm than the infinitesimal cost savings that you posit public companies will realize. Don't do this.

Allan Galbraith

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 In this age of technology, there is no excuse for not supplying investors with information concerning monies invested on a quarterly basis. It doesn't need to be supplied on glossy heavy paper.
Owning a share in a company demands this accountability and should not affect the long term planning of any organization. Give us the info. End of story.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Yes they should have to quarterly reports. In my opinion it should be more often to keep ceo's accountable.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keep the financial quarterly reporting transparent. we investors have a right to that information.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Yes, keep the quarterly reports so that businesses stay honest and another ENRON does not occur. I am a retired accountant and this was a great accounting standard that should be kept in place. Doing otherwise would sound like a Trump gimmick to harm investors and allow companies to hide financial information or manipulate the books

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep it as is

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keep the quarterly going. As investors we need to know how the company is doing quarterly not every 6 months. We need to adjust our portfolio if we see a big change!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 I'd make it every month, so quarterly is just fine.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Please vote to maintain public confidence in the Market. Permitting bi-ennial reporting will only disadvantage the retail investor, undermine public confidence, and ultimately destroy the Market
as a public forum.

Sent from AOL on Android

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Keep q3 mos

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 The SEC would be committing a dereliction of duty by reducing the quarterly reporting to only twice a year.
Quarterly allows investors to keep their hand on the pulse of the wellness of the company that they have invested in.
Companies must continue to compete for investing funds to get the capital investment needed.

Phil Doty
Mechanicsville VA

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Please keep reporting quarterly. There are people that count on this information. If waste, fraud and abuse are in fact something that we want to avoid then keep the quarterly statements. Transparency is key to good government and good government is only possible with honest and accurate information. Cathy Burnett, Fine Arts Teacher.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Victoria Weisel, retired learning specialist. As a retired person, I rely on the interest produce from the investment site, made most wisely over the years. My planning has been careful and deliberate as my investments have also been. I rely upon quarterly reports to know what direction my investments are taking, and how often things long-term. Less transparency means it is easier for unscrupulous corporations to

take advantage of people. Greater transparency allows the people to be more watchdog, something that is sorely needed in these times, some marked by greed and lack of accountability. What influences me and my investing choices is the amount of accountability corporation takes to be transparent. Without that, there is no trust; without trust there will be less investment by the people. There is already an enormous amount of distrust in government and corporations, which seem to be out to disenfranchise an entire nation to never thrive, unless they exist within the 1% of the wealthiest. Going to transparency is essential to maintaining order. Without it, people will be less compliant, less willing to invest, less willing to trust.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Amanda Ducharme, LMT, Port Cgarlotte Florida. Listen, can you imagine only getting one report card for a kid in school instead of every month? How many times could something have been adjusted so that child succeeds if you knew what to help them course correct on? So we need your report card too. Being a part of the broader economy you can't not be seen.

Sent from Proton Mail for iOS.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 To the SEC:

My name is John Ennis. I am a retired 911 operator who manned the comm across the river from the World Trade Center the day our nation came under attack by religious fanatics, probably my proudest day on the job. Since that enemy strike I have watched a kind of militant lunacy spread throughout our people. It has move markets to the center of public life and decentered individuals therefrom.

For all the wealth and all the tearing away of responsible regulation such as the Glass-Steagall Act in this country—materially the wealthiest nation in the history of the world—there is absolutely no reason that can make quarterly reporting unprofitable for business and lots of reasons why quarterly reportage offers the bare minimum of a desireable transparency.

Please take the morally and legally best action to limit greed and corruption in our already compromised nation and disallow a less accountable biannual corporate reporting system. Necessary protections were disregarded in 1929; necessary protections are required still.

Respectfully submitted,
John Ennis
Newnan, GA 30265

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 I don't have time to waste money by letting companies make more! Would like to keep close eye on my investments. Keep the quarterly report! Thank you. It's our money, not yours.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Financial statements need to remain quarterly. Public companies need to keep their financials open for review. I don't want to wait 6 months to see what is going on. Linda Petrillo

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Please hold companies accountable lest we fallback into the fallacy that cheating can be hidden!!

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Do not like and do not want this. Needs to be kept to reporting as it is now. I didn't work and save just ford them to go back in time and cause people to lose the money that we have worked hard to save for retirement.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Sandra Kowalewski retired from Management for subsidized housing for elderly and disabled 20+ years. That was in Illinois. I now live in Murray, Kentucky and what little annuity I have monthly along with my Social Security. I am able to live and pay my bills. If I were to lose any of this, I don't know what I would do, but I do know that I would not be able to live where I'm at right now keep the reporting for quarterly.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Changing the rule to every six months is definitely a bad idea. Keep things more transparent. They should have nothing to hide.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Deer Sirs:

Quarterly statements are the only way regular investors and value investors have any kind of insight whatsoever into the performance of a company. If this is cut off, you will see a dramatic loss of investment in some companies because you can't buy a company for its value if you don't know the financials. In addition, this would shift investment heavily towards corporate insiders and also towards rumor and speculation because people will try to get information anyway they can and they will probably try to get it from inside the company but many times that results in speculative guessing or false rumors. This could result in catastrophic speculative market swings dumping investor confidence. If it were up to me, I would actually have public companies report on a monthly basis because the reporting mechanisms are mostly automated.

Sincerely,

David B. DeZan

Get Outlook for iOS

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 This sounds like a play right out of Newsoms or Minn's playbook!
This is a scam! And I want to know who voted for it so I can shout this out at election time!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 The SEC is protecting the criminals. Criminals protecting criminals. The stock market is a scam anyway! Being done so crimes can be concentrated before people have time to do anything. Our government is supposed to protect the citizens instead it's protecting the institutions and interests of the corporations they're supposed to over see.
This is a display of we don't care about investors, the people only thr government and corporations. Flagrant disregard for the Public.

Anonymous — Jun 20, 2026

Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 BS - I'm out - constant maneuvering to keep the everyday investor the last to know. Good luck with this crap.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Prefer quarterly.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Laura C Cauthen, MD. We need transparency in all aspects of finance

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Must keep quarterly filing!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Stop the takeover of the stock market by oligarchs and billionaires by trying to pull the wall over every day taxpayers eyes. SEC reporting must remain quarterly!!!
Joy Khalil , taxpayer, retiree, depending on my investment for income as millions of other like me depend on.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 This should stay in place and CEO’s and their departments should be honest!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Don’t change to semi annual. I like quarterly.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 I am totally against and will stop investing in US shares if this happens.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Quarterly Reports only.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 J Wesley Goodfellow III. President/CEO retired. Going backwards with quarterly reporting makes no sense. It could cost the average person money and jobs

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Another way to lie and cheat. No! Continue the quarterly report!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Quarterly reporting keeps things more up to date. You trying to steel… Keep Quarterly Reports!!!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Quarterly reporting, in my opinion is important to continue for the public, shareholders and tbe company itself. Having worked in accounting and finance my entire career for both public and private companies I would argue that quarterly reporting helps to keep a company focused on tighter accounting practices to keep their books in order. If reporting requirements are changed to every 6 months then trading restrictions for insiders should be adjusted accordingly so they cannot profit from what essentially becomes insder trading.

Respectfully

John Takacs
Sr VP Finance, CFO (retired)

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 CROOKED PEOPLE…..

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Quarterly, PLEASE!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 My name is Yvette Ríos and I work in higher education. Whether we have a retirement plan or are stock traders/investors we rely on the quarterly reports to make decisions that will affect our profits. These reports are most peoples only insight into a companies finances. Please keep them quarterly.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 That's MY money! Even if it's not much YOU ARE USING it & I have the right to know how MY INVESTMENT IS DOING!

I want my Quarterly reports!
Especially with Tricky Trump in charge!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 I think this new rule will allow for so much fraud and theft that the American people will be the ones hurt buy this. It is your job to protect us. DO YOUR JOB!

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Dear Sirs-
I am writing you to comment on S7-2026-15. This is a very bad idea! Please don't do this! Many of us are relying on that money to fund our retirement. We are already struggling

enough! Please don't make it worse!

Thank you,
Jennifer Finley

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 This I am asking you to keep business honest and require that quarterly reporting is kept as it should be.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 My name is Carrie and I’m a nurse. This is an outrageous proposal. Publicly traded companies don’t need a “rest”. They should be tracking their profit/losses regularly either way. If they have investors then those investors have a right to know. Quarterly should be the minimum. Biannually is not enough!

"The story of life is quicker than the wink of an eye / The story of love is hello and goodbye, until we meet again" ~ Jimi Hendrix

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Keep it Quarterly and stop letting the billionaire inside traders WIN this game!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Greetings and Salutations;

Didn't Enron teach us NOT to blithely accept non-certified reports from corporations?

Especially today, with the most egregiously corrupt president in our nation's history habitually stealing from taxpayers on a daily basis, and with the international crime syndicate he's installed to take the place of and hobble our legitimate government, we MUST stay vigilant regarding corporate financial reports, and CONTINUE holding ALL CEOs and CFOs personally accountable for providing accurate and truthful quarterly reports.

Scaling it back to twice a year is a hard no.

We need MORE accountability; not less.

And please investigate this horrific administration for their clearly criminal pump and dump schemes since the twice-impeached criminally seditious traitor-in-thief slithered back into office.

There has to be SOMETHING you can charge them with that has enough teeth to bring their rampant criminality to a HALT.

Thank you and have a wonderful day.

Sincerely,

Cori MacNaughton

Sent from Proton Mail for Android.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Investing in stocks today is already scary with the Massive advantage that billionaires have and how much a single one can cause a stock to rise or fall by their individual actions. By cutting reporting in half it would give them even more advantage over a typical American investor. Of course they know this and that is exactly why they are pushing for this.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Need quarterly reporting to better foresee financial trens
ds by my investments.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 SEC: Step back towards being the caretaker of corruption, insider trading at highest levels, and watchguard of quarterly ethical Earnings Reports. You are not the bootlicker of our demonic administration. Its you job, not about Keeping your job! Think about that when the next elections reverse Oligarchy back to Democracy. Refuse the 6 month Reporting “Scheme”.

Tom

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Quarterly accountability is more needed than ever! Don't fix what is not broken!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Who does quarterly reporting benefit and why is the vast majority of hardworking Americans?
Who does removing quarterly reporting benefit and why is <1% of Americans who are don't work at all, or hold jobs where they receive enormous stock benefits and that could easily be done by someone twice as skilled for half the cost?
We have the right to know what we are investing in. Secure our rights. That isn't a question or a polite ask for a favor. Do your **** job or step aside if you can't.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Shelly L, director of a childcare, this matters to me because it allows companies to hide more information from the public and make more money off of us before we know what is going on.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 To whom it concerns,There is no valid reason to stop quarterly reports,if anything they should be monthly! Thanks Eric Wulfman

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Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Dorothy Ray, retired, Oklahoma - reporting quarterly is safer for the investor. A LOT can happen in a quarter where you might want to change your investment strategy. Even MORE can happen in 6 months that you would only have an opportunity to discover issues twice a year. If you're going to do anything, increase the frequency!

Thanks for your consideration in NOT reducing the reporting.

Dorothy Ray

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep it Quarterly! Vicki Smith, Retired, Texas Our financial security is vitally important. We want to be more informed, not less. Don't change regulations that inform and protect.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 I want them to stay at a quarterly reporting

Sent from AT&T Yahoo Mail on Android

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Investors should be able to see quarterly statistics. More chances for fraud.

F Goodman

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 To the SEC, as an individual investor I think it's important to have continued access to quarterly financial reports to make decisions affecting short and long term investments.
Financials are completed monthly by corporations. To continue quarterly reporting does not add financial or administrative burden.
Personally, I have concerns about market volatility. Now is not the time to limit access to financial reporting
Tracey Woodward, 1913 56th St, Lubbock Tx 79412, CEO MSC Associates

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Lesa C.Jones
I am a retired investor.
The clarity of a quarterly report reveals the strength of growth and debts as well as cash flow at twice the frequency of a semi annual reporting schedule, which gives a more accurate view of current trends within sectors and companies.

Given my age, going to a semi annual report would weaken my ability to accurately manage my investments. As such, I would be compelled to diversify my investments out of individual stocks and look elsewhere for growth at a reasonable risk

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 No

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Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 If we're not entitled to know what's going on for that long it's time to cash out of the market. Taking our money and leaving will gut the stability of these corporations.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 How much money are the insiders going to make if the people don't have a clue of what's happening hello too the next global economic crisis. That's what's going to happen

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Quarterly is too important. No gambling with our money!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Pat simmons Srs living on retirement savings are having a hard enough time in the us right now: cost of food, gas, living expenses, medical expenses etc… We need the reports to remain quarterly or else role back prices to 1955 levels!

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Keep quarterly reports! Have to keep them honest! LaRae Muselman, age 89, former teacher and librarian, now living in Morton, IL

Sent from my iPad

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 As a retired theatrical worker, the more corporate companies report thier business the better chance I have to study the

markets. Thank you Michael Clem. Damascus Md,

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 We need to see the reports in real time in order to make informed decisions.

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 The financial condition of a company can easily change in a six month period leaving investors without timely information. Lots of losses can stay hidden and build up over six months. Investors need time information to make informed investment decisions. Keep the quarterly reporting.
J lawless CPA

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Hard NO!!! Not willing to risk life savings now that we've survived (barely) to retirement with a little money tucked away - hopefully safe and building.

This would be a Disastrous Step Backward!! Do Not Pass, please !! ****ed Corporate Pressure. American People need representation; something we've been getting none of from this Administration!

Thank you,

JeriLinn Marston

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 Dear SEC,
Please keep the quarterly reporting. This administration is doing everything they can to limit accountability. The most wealthy are benefitting greatly, while the poorest are suffering the most.

Sincerely,
John H Mueller, retired Family Physician
Machesney Park, IL 61115

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 That's my money they are holding. I have a natural right to know what's being done with it.

FilB

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 20, 2026 Amelia Knauff, Attorney— It is important to allow investors to have frequent insight. If anything, the reporting should become more frequent, not less. How are individuals going to be able to know when to buy or sell anything if they are only permitted to see what big companies want them to see with the exception of the required disclosures twice a year. This move is asking for corruption and it is dangerous for everyone who has money in the market.

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 20, 2026 Keep Quartly Reporting for the sake of retail investors!

Sent from my iPhone

Anonymous — Jun 20, 2026
Subject: File No. S7-2026-15 From: Anonymous I am against the change to reduce the frequency of report filing for corporate entities. Large corporations should have processes that allow them to track their financial situation on a regular basis, and computer generated reports and AI are making it easier, not harder, to generate reports. The risks of less frequent reporting are considerable, allowing companies more time to obfuscate issues and for insiders to profit from known problems while leaving shareholders to pay the price.

Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 20, 2026 When public companies scale back on standardized quarterly reporting, regular retail investors lose their primary window into corporate health.

It will reduce transparency, make it harder for shareholders to hold management accountable, and create blind spots for retail investors.

When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.

Billionaire hedge fund managers and private equity titans do not rely solely on public SEC filings. They pay for expensive alternative data (like satellite imagery, credit card tracking, and supply chain data) and maintain direct personal access to corporate management. Less public disclosure

effectively hands billionaire institutional investors a structural information monopoly over the broader market.

You will kill the average investor just trying to make extra money and destroy all the investor companies the average stockholder utilizes. The billionaires want us docile and poor. You will cut off financial investment for the average investor and create the potential to lose millions of people's pension money, just like during the Enron crisis. The people suffered, not the CEOs.

Ant Cruz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ant Cruz Affiliation: Jun. 20, 2026 Anthony Cruz, CEO, Houston, this is insane, asinine even! Less transparency means, MORE corporate corruption! They need to maintain quarterly reporting so we the people can maintain our individual portfolios. Removing this kinds transparency, will be detrimental to the small American investors!!

Anthony Boncimino — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anthony Boncimino Affiliation: Jun. 20, 2026 No thanks, market makers are already robbing retail investors enough with naked shorting dark pool and ftds abuse and lax regulation and enforcement to protect investors

Anthony

Sent from my iPhone

Anthony Byrnes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anthony Byrnes Affiliation: Jun. 20, 2026 DO NOT CHANGE THE QUARTERLY REPORTING REQUIREMENTS!
I live off of my Federal retirement and investments. My retirement does not provide enough money to live in California. This proposal has the potential to destroy my lifestyle and force me to move away from my family to a more affordable State.
Anthony Byrnes
Retired Federal Agent
California

Anthony DesRosiers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anthony DesRosiers Affiliation: Jun. 20, 2026 Keep it Quarterly! Its extremely unjust to make it every 6 months. Companies already try to pad the numbers or lie to us through clever accounting strategies. This would give them even more power to do so and deceive investors. Investors have a right to know. This would give company execs a huge advantage trading. My name is Anthony I work in specialty wound care and have been an avid investor for 13 years.

Sincerely,

Anthony DesRosiers OTR/L

Anthony W. Bylewski — Jun 20, 2026
Subject: S7-2026-15 Comments From: Anthony W. Bylewski Affiliation: Jun. 20, 2026 My retirement funds are at risk from this proposal. I object to changing from quarterly reporting to 6 months.

Yahoo Mail: Search, Organize, Conquer

Anthony Weisenbach — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Anthony Weisenbach Affiliation: Jun. 20, 2026 We need more information, not less about what is going on

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Anthony Whobrey none — Jun 20, 2026
Subject: File No. S7-2026-15 From: Anthony Whobrey Quarterly reporting is not an excessive burden, and if anything is not often enough for a publicly traded company. The more information available to those shareholders who are not "inside", the better. Members of the general public who invest in a company should be provided with information as often as reasonable possible.

Antonia Blume — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Antonia Blume Affiliation: Jun. 20, 2026 Quarterly reporting is required for a reason: we need accountability from companies that we invest in. I don’t approve of this change and think it might be disastrous for many American investors.
Antonia Blume
Retired, Seattle, Washington

Sent from my iPhone

Anushka Tandon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Anushka Tandon Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

this kind of rule would bring us one step closer to normalizing insider trading; please stop it.

Anwar B — Jun 20, 2026
Subject: S7-2026-15 Comment From: Anwar B Affiliation: Jun. 20, 2026 Keep the quarterly reporting

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Apesnape Dew — Jun 20, 2026

Subject: S7-2026-15 Comments From: Apesnape Dew Affiliation: Jun. 20, 2026 You should not allow this is wrong and shows again just how much y'all are against the American people and for eleit and big corporations we are tired of this show of treason

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April — Jun 20, 2026
Subject: S7-2026-15 Comment From: April Affiliation: Jun. 20, 2026 I am an individual investor who relies heavily on quarterly financial filings to make sound investment decisions. Continuing to file quarterly SEC reports enables stakeholders to monitor the Company's performance, supports informed investment decisions, and reinforces market confidence.

Regular quarterly SEC filings preserve investor trust, facilitate efficient capital markets, and demonstrates the Company's commitment to strong corporate governance while promoting transparency by ensuring that investors receive timely and consistent information regarding the Company's financial condition and results of operations.

Eliminating or reducing the frequency of quarterly reporting would diminish the availability of current information and impair the investors' ability to assess a company's performance and prospects and significantly reduce my ability to make sound investment decisions.

I respectfully request the continuation of quarterly filings of financial information to allow for sound and transparent financial decisions when assessing and evaluating investment opportunities.

April Kaplan
Individual Investor

April D Holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: April D Holmes Affiliation: Jun. 20, 2026 As a long time investor and a retired person, it is important to have timely information of the status of investments. Having been in the situation where an investment goes bankrupt with little notice, 6 months between status reports is too long.
The Enron debacle taught us what happens when businesses are not forth coming.

April Geus — Jun 20, 2026
Subject: S7-2026-15 From: April Geus Affiliation: Jun. 20, 2026 Since many employees have their retirement accounts invested in the market and are responsible for monitoring them it is necessary to keep the quarterly reporting. April Geus Lancaster PA Retired

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April J. Kasky — Jun 20, 2026
Subject: Comment on S7-2026-15 From: April J. Kasky Affiliation: Jun. 20, 2026 Absolutely not okay with this. My name is April Kasky from Orlando, FL. I support quarterly reporting and more transparency which helps make more financially responsible decisions and find patterns that can change entire industries.

Thank you,

April Kasky
505.249.7920

April Stroberg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: April Stroberg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Please continue to make companies report quarterly. As an individual seeing quarterly statements is important to me as an investor.

Thank you.

Ardith McKeaigg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ardith McKeaigg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is never a good time for hiding information from the public.
If you are hiding anything you've got something to hide. That doesn't sound good to anyone.
Be transparent!!

Armida Torres — Jun 20, 2026
Subject: S7-2026-15 Comments From: Armida Torres Affiliation: Jun. 20, 2026 This change in this reporting will affect most areas of our own singular economy. This transaction and its effect will be unbearable to the public. And serve only companies more Liberty to gain more financial outcome

Sent from the stars

Arnis Burvikovs — Jun 20, 2026
Subject: S7-2026-15 Comments From: Arnis Burvikovs Affiliation: Jun. 20, 2026 We absolutely need to keep honest, timely quarterly reporting. Dont change to less oversight especially with retirees in the markets.
Arnis Burvikovs

Sent from my iPhone

Arnold B — Jun 20, 2026
Subject: S7-2026-15 Comment From: Arnold B Affiliation: Jun. 20, 2026 So I was once told a lock is there to keep honest people honest the visibility of reports is the same thing . More reports keep honesty and accountability present less visibility allows for mistakes and fraud. In the majority of cases reports are already set in to a companies operation so it's not an expense it only allows for fraud and misappropriation.

Arnold Simon — Jun 20, 2026
Subject: S7-2026-15 Comments From: Arnold Simon Affiliation: Jun. 20, 2026 The Public's right to know should not be hidden by delayed company reporting rather the standard quarterly reporting should be maintained for transparency. Arnold Jay Simon, MD

Sent from my iPhone

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art gal — Jun 20, 2026
Subject: S7-2026-15 Comments From: art gal Affiliation: Jun. 20, 2026 Please keep giving me access to quarterly updates on MY money. Why should I be the last to know what's happening? Thank you for keeping things as they have been to protect our interests!

Sent from my iPhone

Arthur Gardner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Arthur Gardner Affiliation: Jun. 20, 2026 Quarterly earnings reports are essential for investors protection. Don't forget who matters.

Sent from my iPhone

Arturo Ziraldo Small business owner — Jun 20, 2026
Subject: File No. S7-2026-15 From: Arturo Ziraldo In this country, where we have almost no social safety net, our only ability to increase personal wealth and safer retirement is linked directly to the stock market. Reducing our ability to check in, and reducing regulation on an already wildly under regulated sector that defines the world economy is asinine. The quarterly check-in is absolutely integral to maintaining what little reliability the system currently has.

Aryn Sherman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Aryn Sherman Affiliation: Jun. 20, 2026 Keep the quarterly reporting as this is essential for the public interest. If you use our money we should know how funds are doing otherwise we should pull our money from stocks.

Best,

Aryn Sherman
Higher Education Professional
Massachusetts

Asenath Ritenour — Jun 20, 2026
Subject: S7-2026-15 Comment From: Asenath Ritenour Affiliation: Jun. 20, 2026 Asenath Ritenour, I am retired and you don't show your income for 6 Months, I know exactly what you are doing! You can make Up Numbers to Fire Employees and get a BIg Tax Break! Not All Americans are Stupid

Sent from my iPhone

Ashish Gupta — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ashish Gupta Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We cannot and should not lose the public oversight of the companies we are investing our hard earned dollars. While one can appreciate not running the company for short term results, we have seen companies successfully manage the short term and long term results in how the US markets have performed. Quarterly reporting also helps maintain the trust.

With general automation, and automated trading that is part of our lives, we should be moving towards the idea of continuous reporting and attesting so all decisions, human or AI, drive investment decisions. Let's not the company managers and insiders hide critical information about the company. We should require more disclosures!
Please don't do away with the safeguards we have currently.

Ashley Clasen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ashley Clasen Affiliation: Jun. 20, 2026 Sir/ Madam,

My name is Ashley Clasen, and I am a North Carolina attorney. Less transparency has never been good for the people. This proposal is nothing but less transparency. This aids corporate America. If that's the goal, be true to the American people that voted in the legislators electing/appointing these bodies of government, who in turn, care only for corporate America.

With Gratitude,

Ashley Clasen

Ashley Council — Jun 20, 2026
Subject: S7-2026-15 From: Ashley Council Affiliation: Jun. 20, 2026 It's essential. Period.

Ashley Council
307 N Dotger Ave
Charlotte, NC 28204
councilaeg@gmail.com
(704)724-4703

Ashley Roberts — Jun 20, 2026
Subject: S7-2026-15 From: Ashley Roberts Affiliation: Jun. 20, 2026 CEOs need to be checked too, just like all of us even (and especially) if they are buddies with law makers. It makes the companies run smoother, keeps transparency for investors/shareholders and is the right thing to do.

Ashley R :) 80013

Ashley Webster — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Webster Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: the kind of deregulation you want to allow ia detrimental and makes it easier for.companies to cheat. Keepnit quarterly.

Audrey Hois — Jun 20, 2026
Subject: S7-2026-15 Comments From: Audrey Hois Affiliation: Jun. 20, 2026 Audrey Hois retired We need to have companies report their finances often so that we investors can monitor their progress or lack thereof Please continue to report quarterly so that I may know where I stand

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Audrey Mitchell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Audrey Mitchell Affiliation: Jun. 20, 2026 Audrey Mitchell, retired
I am opposed for all the listed reasons. Why would I not want to know the
status on my accounts for 6 months. Stop finding ways to attempt to sabotage the success of the middle class people while the rich get richer!

Audry Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Audry Jones Affiliation: Jun. 20, 2026 Quarterly reporting is the only fair and transparent way to keep stockholders informed! Twice a year gives too much wiggle room!

Aundrea R — Jun 20, 2026
Subject: S7-2026-15 Comment From: Aundrea R Affiliation: Jun. 20, 2026 My Name is Aundrea Renney. I'm a Life Advisor/Coach.

I'm speaking out today not only for myself but for those that could face the harsh financial realities, if this were to go into effect.
(What is the reasoning for the change? If the way we have been doing things is working for EVERYONE, then why change?If a company is getting ready to go into bankruptcy at the beginning of that six-month period, the public is left completely in the dark. While a company technically has to report the actual bankruptcy filing (a Form 8-K, that is entirely reactive. An 8-K only tells investors that the company has collapsed today; it does nothing to warn them that the company is collapsing over the previous 170 days.Quarterly reporting acts as a critical early warning system. It allows everyday retail investors to track rapid Financial Depletion or Escalating Debt and cut their losses before a company hits a Point of No R. eturn. Expanding the blind spot to six months means a company can experience severe operational decay and cross the threshold into insolvency completely in secret. Corporate insiders will always maintain real-time visibility into a failing company's internal metrics. Meanwhile, everyday people will continue buying shares at artificial, outdated prices, completely unaware that the issuer is weeks away from a total financial wipeout. Please withdraw this proposal and keep reporting quarterly to protect everyday investors. By letting them make the decision to hold on or to walk away, before it's to late. By allowing "Everyone" to see the red flags and warning signs.
I'd like to "Thank You", for taking the time to read my concerns on this matter.

Ava Erickson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ava Erickson Affiliation: Jun. 20, 2026 Protecting investors is vital. Integrity in the systems we have in place is essential. The current administration is undermining our safety and guardrails; putting our security at risk.
Ava Erickson, retired financial advisor.

Ayla — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ayla Affiliation: Jun. 20, 2026 Transparency matters. Please keep reports quarterly so the public can make informed decisions.

Yahoo Mail: Search, Organize, Conquer

B — Jun 20, 2026
Subject: S7-2026-15 From: B Affiliation: Jun. 20, 2026 Accountability to the public must be maintained especially in the current landscape of our times. B Gricus R.N. Illinois

Yahoo Mail: Search, Organize, Conquer

B Gregg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: B Gregg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want the quarterly accountability statements. We have to protect our investments to live on.

please do not regress to semi- annual statements

B nowell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: B nowell Affiliation: Jun. 20, 2026 Why go back to something that was proven not to work? Who exactly will this benefit? Transparency needs to be met here!

Yahoo Mail: Search, Organize, Conquer

B Turrell — Jun 20, 2026
Subject: S7-2026-15 Comment From: B Turrell Affiliation: Jun. 20, 2026 My name is Bleu Turrell. I’ve a family and I work in education. I actively invest, listen to quarterly results and track company financials closely. This all helps me make smarter decisions with my hard-earned dollars. These companies went public, they rely on public investment to grow, if they’re allowed to drastically cut their transparency it will only benefit insiders and large funds—hurting the small investors & possibly causing financial harm. Information sharing is part of the social contract a company enters into when they take investors dollars. Honor this agreement & continue requiring quarterly reports.

~ Turrell

B. Allen Retired Accountant — Jun 20, 2026
Subject: File No. S7-2026-15 From: B. Allen I am asking that the quarterly reporting standard remain intact. As a former finance professional who was part of a team responsible for the month-end closing of a publicly traded company, I understand why publicly traded companies would like a longer reporting interval, but I do not think it is a good idea. In fact, I think that in the age of enterprise-wide AI-driven accounting and reporting systems and daily closing , I think that publicly traded companies should be required to report monthly, not just quarterly. This would probably require a phase in period for compliance, but I think it is an achievable goal, maybe even if AI can't deliver the miracles it has promised. The technology is there and likely already being used so there is no GOOD reason not to require it. This seems like an attempt to hide problems from early detection. It's another tool in the CEO tool-box to manipulate stock prices (think stock buy-backs). I hope this rule is not approved and if it is I expect that future administrations will revoke it.

Babett Taylor — Jun 20, 2026
Subject: S7-2026-15 From: Babett Taylor Affiliation: Jun. 20, 2026 Why would this happen? What good can come from these changes? None, it just helps corrupt gives criminals easier ways to steal from
"we the people "

Barb — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barb Affiliation: Jun. 20, 2026 Why are they allowed to do this we have to pay our taxes why should corporations get away with not doing the right thing just because they can no make sure they do what's rightwhen they're due

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Barb Belonge — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barb Belonge Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quit screwing the American people we are growing tired of this

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Barb Crumpacker — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barb Crumpacker Affiliation: Jun. 20, 2026 Aother Trump idea, I presume, deny the "unwashed" the info we need to stay informed about our financies, that things aren't "great" like he says.

Barb Davis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barb Davis Affiliation: Jun. 20, 2026 Leave the reporting quarterly! I am retired and cannot afford a decrease of that magnitude in my retirement account. It would become a severe hardship at a time I need it most. Barbara Davis, Retired, Chicago, IL.

Barb G — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barb G Affiliation: Jun. 20, 2026 Why would you give any business the opportunity to cook their books,??
Sincerely,
Barbara Grimshaw

Barb Hall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barb Hall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor I strongly oppose changing the reporting time frame to 6 months.

Barbara — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Affiliation: Jun. 20, 2026 Barbara Rose, retired, SC. Struggling to keep my savings from vanishing

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Barbara Achord — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Achord Affiliation: Jun. 20, 2026 My name is Barbara Achord, and I am a retired Social Worker. Given the level of corruption in corporate America, as well as in many areas of government, I think quarterly reporting is necessary to maintain accountability and proper oversight.

Sent from my iPad

Barbara Barling — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Barling Affiliation: Jun. 20, 2026 My name is Barbara Barling and I own my own business for pet care in my lovely community in upper Napa Valley, Ca. Deer Park specifically where I live.
Quarterly reporting of Ceo's earnings is only fair and I want what is fair for everyone in this country. Some ceos make way too much as it is. The law is there for a good reason to stop fraud and to hold ceos and there companies in check for simple transparency. It's only fair for everyone's stock holding to make decisions based on reality.
Thank you for your concern.

Barbara Barling
(707)480-5921
Barbarabarling1@gmail.com

Barbara Becraft — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Becraft Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Why should just a limited number of people be privy to information? It takes everyone that is particapating to have the same information to make fair and educated decisions.....unless, that information is being held like insider trading information kinda like cheating!

Barbara Bove — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Bove Affiliation: Jun. 20, 2026 Necessary to monitor investments in this quick changing world!
Barbara Bove Annapolis MD

Sent from my iPhone

Barbara Brass — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Brass Affiliation: Jun. 20, 2026 Keep quarterly reports

Barb Brass
www.SurvivingTheSilence.com

Barbara Bryndle — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Bryndle Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are essential in making informed investment choices. Quarterly reporting gives investors the needed information to navigate the stock market!

Barbara Cairns — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Cairns Affiliation: Jun. 20, 2026 How quickly we forget! The Enron and Maddie frauds were devastating to shareholders AND employees; in some cases losing lives. If you’re fourth right you shouldn’t fear signing. I hope the CFOs sign also!!! Do not role back the rules or consequences!!
Barbara Cairns

Sent from my iPhone

Barbara Carlson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Carlson Affiliation: Jun. 20, 2026 We need current information Quarterly reporting is necessary. MONTHLY WOULD BE BETTER%2$%9

Yahoo Mail: Search, Organize, Conquer

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barbara carlson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: barbara carlson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need current info on all companies being traded quarterly or monthly even better

No to 6 mo reporting

Barbara Carton-Riker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Barbara Carton-Riker Affiliation: Jun. 20, 2026 Keep the quarterly reports.

Sent from my iPhone

Barbara Cipolla — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Cipolla Affiliation: Jun. 20, 2026 I am Barbara Cipolla, a retired educator located in Houma Louisiana, Terrebonne Parish. As you can imagine I scraped by to save to have a little extra retirement account in addition to the small state retirement account I am receiving. Please reconsider and do not revert to companies only giving semi- annual reporting for businesses. I cannot afford for my investment to be decreased. In my area grocery prices have doubled since the day I retired. Also because we have a local realtor board that created a monopoly in our town, the Bayou Board of Realtors are home prices are through the roof which also makes regular supplies at home supply stores like Lowe's and Home Depot about 25% higher than many local parishes and our neighboring like Arkansas and Missistatesssippi. You can verify things like this for yourself but I implore you please continue with the quarterly reporting for businesses.

Barbara Evans — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Evans Affiliation: Jun. 20, 2026 Quarterly reporting? Oh hell no. Capitalism is already out of control, and having negative effects on all Americans. You've found countless ways to cheat and manipulate. You bought Congress. Oh hell no. Ps. There's an app you can tell us who your political donations go to. Do I trust you? Oh hell no.

Barbara Ford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Ford Affiliation: Jun. 20, 2026 Keep the quarterly reporting. I want to know what's going on with my investments, not trust blindly, which never bodes well for economic security.

Sent from my iPhone

Barbara Goodsitt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Goodsitt Affiliation: Jun. 20, 2026 Don't go backwards and require less reporting. The United States must regain integrity, honesty and transparency .

Sent from my iPhone

Barbara Greenberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Greenberg Affiliation: Jun. 20, 2026 Barbara Greenberg, retired citizen, Phoenix, AZ. I believe that we should stay with quarterly reporting. I already live on a fixed income and hold dearly to my lifelong savings. A lot can happen in a six month period of time, and I would prefer three month reports.

Barbara Hall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Hall Affiliation: Jun. 20, 2026 Hi SEC,
Quarterly reporting keeps companies more transparent and is needed information for publicly held companies. My name is Barbara and I am am homemaker and full-time parent. Many people I know and love use stocks and publicly held companies. My parents retirement, my retirement, my siblings and friends use stock as a vital piece of saving and investing in the future. I also see investing in companies as a way to boost our economy, but it's hard to want to give my money to someone who only tells us what's going on occasionally. We need quarterly reporting.
Sincerely, Barbara Brewer

Barbara Helvogt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Helvogt Affiliation: Jun. 20, 2026 Haven't screwed the American public enough?? Leave the **** quarterly reporting alone! This country is losing its once upon a time respected and envious place in the world… You should be concentrating on making all US citizens proud to be Americans. … able to make a decent living. We're tired of getting screwed every time we turn! Enough!

Barbara from California, retired

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Barbara K — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara K Affiliation: Jun. 20, 2026 The American people are tired of getting the shaft. Leave it alone. The rich as always get richer. It's bad enough politicians are all corrupt. We have a right to timely information about our investments.
My name is Barbara Klecan Retired

Barbara Kramer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Kramer Affiliation: Jun. 20, 2026 I want my investments-stocks, bonds, ETFs-ALL OF EVERYTHING-reported QUARTERLY. NO CHANGES. I am retired and need to have assurances that my investments are being monitored quarterly by the SEC. MO CHANGES!!!!

Barbara J. Kramer
Iron Mountain MICHIGAN 49801

Barbara Lawrence REBNY — Jun 20, 2026
Subject: File No. S7-2026-15 From: Barbara Lawrence We need more accountability, not less. No no no to semi-annual reporting. Don’t let corporations steal more from the public.

Barbara M Hendrix — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara M Hendrix Affiliation: Jun. 20, 2026 Your role is to protect the integrity of the economy, investors, and the public. It is not honor us to continue the quarterly reporting schedule. It’s not like the companies don’t already have that data set up. Do your job jobs and keep the quarterly reporting.

Barbara MacVean — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara MacVean Affiliation: Jun. 20, 2026 The SEC must keep up quarterly reporting. Quarterly reporting is vital to transparency and accountability.

Barbara MacVean

Sent from my iPad

Barb

Sent from my iPad

Barbara May — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara May Affiliation: Jun. 20, 2026 On behalf of my generation of current retirees, I urge you to learn from past lessons and experience and maintain mandatory quarterly reporting. My savings are critical to supporting myself through retirement and will establish a foundation for my children and grandchildren in the future. The potential benefits for business should not result in a financial loss for those who worked hard to save and plan for our future wellbeing. Barbara May, RN MPH, retired Director of Public Health Policy and Program Development

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Barbara McVean — Jun 20, 2026
Subject: File No. S7-2026-15 From: Barbara McVean The SEC must keep up quarterly reporting. Quarterly reporting is vital to transparency and accountability. Thank you.

Barbara Mulroy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Mulroy Affiliation: Jun. 20, 2026 No! Keep the reporting the same

Sent from my iPhone

Barbara Pellowski — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Pellowski Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As investors with OUR IRA's and other savings accounts, we have the RIGHT to receive quarterly statements, NOT just yearly statements. It's OUR money that we invested, and WE have the right to know what is happening with it.

Barbara Rose — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Rose Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
THIS HIDING OF INFORMATION DOES NOT CUT IT WITH THE AMERICAN PEOPLE. SOUNDS LIKE CALIFORNIA COMMUNISM. YOU WILL TAKE IT AND SAY NOTHING 🚨🇺🇸🇺🇸

Barbara Sager — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Sager Affiliation: Jun. 20, 2026 It is important to maintain quarterly reporting of publicly traded companies. Please do not change this.

Sent from my iPhone

Barbara Scott — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Scott Affiliation: Jun. 20, 2026 The SEC needs to remain the respected agency to oversee and maintain integrity with large corporations stock market etc in order to protect the people, to maintain the integrity and hold evildoers responsible. It is the people that are needed to sustain this country.

Barbara P Scott

Lakeland, FL

Barbara Searcy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Searcy Affiliation: Jun. 20, 2026 Please!!). Enough is enough!

Sent from my iPhone

Barbara Sheldon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Barbara Sheldon Affiliation: Jun. 20, 2026 When a company decides to go public, they need to be accountable to all their stakeholders including the shareholders.

Sent from my iPhone

Barbara Smith — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Smith Affiliation: Jun. 20, 2026 Keep the reports quarterly. We don’t need to lose our investment.

Sent from my iPhone

Barbara Thompkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Thompkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: I have worked in an Investor Relations dept for a major corporation....in that particular dept for 10 years. Please, please, please, keep the reporting at/on a quarterly basis. Keeps everyone on their toes and is more apt to thwart any deception. We do not need anymore deception/corruption with this current administration. PLEASE be for the individual

investors, all the mom and pop investors out there, as well as, all the upcoming generations of young people and keep the reporting on a quarterly basis. Thank you...

Barbara Thompson — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Thompson Affiliation: Jun. 20, 2026 Barbara Thompson - Retiree
If the system isn't broken, don't fix it. As a voter and observer, we've seen too many rules changed that make it easier on the wrong entities. Keep it transparent.

Barbara Vogel — Jun 20, 2026
Subject: S7-2026-15 From: Barbara Vogel Affiliation: Jun. 20, 2026 We need more accountability; not less! Any safeguards that could be put on these high income people needs to be reinforced. White collar crime is out of control.

Sent from my iPhone

Barbara Waterman-Peters — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbara Waterman-Peters Affiliation: Jun. 20, 2026 Barbara Waterman-Peters, artist, Kansas. My husband and I have a limited amount of investment savings. He worked for a nonprofit and I have depended on meager income from my art and part-teaching. To lose even a third of what we have put away would be a devastating blow. I'm sure we are not alone in this circumstance. Thank you.

Sent from my iPhone

Barbi Stroup — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barbi Stroup Affiliation: Jun. 20, 2026 Quarterly, it needs to stay that way to keep companies honest enough.

Bard Wasp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bard Wasp Affiliation: Jun. 20, 2026 Please don't even think about it. This country has been sliding backwards for a while now please don't add this to. I'm retired and I count on my savings .

Barrie Hazzard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Barrie Hazzard Affiliation: Jun. 20, 2026 Keep it Quarterly!!

Sent from my iPhone

Barry Robarge — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Barry Robarge Affiliation: Jun. 20, 2026 Quarterly reporting keeps everyone on their toes. Keep this important REG and Information available to the company owners!

Bart Herrington — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bart Herrington Affiliation: Jun. 20, 2026 Billie Herrington
Retired teacher in Florida

Quarterly reporting is necessary for us to keep up with our investments. Please listen to our voices. We served our country for many years. Now please support us.

Bart Ryan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bart Ryan Affiliation: Jun. 20, 2026 Why would you cut reporting in half when corruption is running rampant?

What do you think will happen?

Bart Ryan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bart Ryan Affiliation: Jun. 20, 2026 Why would you cut reporting in half when corruption is running rampant?

What do you think will happen?

From the edge of the Milky Way.

Bart Stratton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bart Stratton Affiliation: Jun. 20, 2026 No semi-annual reporting! KEEP IT QUARTERLY!!

Sent from my iPhone

Beatrice Lewis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Beatrice Lewis Affiliation: Jun. 20, 2026 Beatrice Lewis, Supplier Quality Engineer. Please keep the quarterly reporting. I am near retirement and have investments. The quarterly reporting is essential for making investment decisions in real time

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Beau Godde — Jun 20, 2026
Subject: S7-2026-15 Comments From: Beau Godde Affiliation: Jun. 20, 2026 Quarterly is the only way to keep these crooks somewhat honest! They're NOT trustworthy and it's been proven!!

Becki — Jun 20, 2026
Subject: S7-2026-15 Comments From: Becki Affiliation: Jun. 20, 2026 Don't cut my savings in half. I'm 80 years old and not able to keep working much longer! Please!!!!!

Sent from Gmail Mobile

Becks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Becks Affiliation: Jun. 20, 2026 Quarterly reporting is essential!

Sent from my iPhone

Becky Barrow — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Becky Barrow Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need quarterly reports to keep us and our country growing. They are essential to our livelihood and to commerce. This quarterly reporting plan works! A smart move would be to keep it going.

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becky benevides — Jun 20, 2026
Subject: S7-2026-15 Comment From: becky benevides Affiliation: Jun. 20, 2026 Becky Benevides, teacher aide,camp cook, and mother. Keeping it quarterly should continue! It's good and fair practice. Especially in this world we live in of greed and deception.

Becky Elson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Becky Elson Affiliation: Jun. 20, 2026 Quarterly reporting is

necessary so accountability to stock holders is accessible and informative. Please make accountability normal for all of us and not just the few.

Sent from my iPhone

Becky Jackson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Becky Jackson Affiliation: Jun. 20, 2026 I like quarterly reports, I want to know what my investments are doing. Otherwise I will figure something else out on where to put my money.
- Becky Jackson
Perham MN

Becky Jackson
cell - 713-205-9417

Becky Jay — Jun 20, 2026
Subject: S7-2026-15 Comment From: Becky Jay Affiliation: Jun. 20, 2026 It is better to have pertinent and timely information about he economy and businesses. Forecasts and plans are better chosen with more information. Before there was quarterly reporting, the choices and projections were worse.

Sincerely,

Rebecca Jaffer Jay

Becky Lyden — Jun 20, 2026
Subject: S7-2026-15 Comment From: Becky Lyden Affiliation: Jun. 20, 2026 As a senior American I need to know if my $ is holding. At this time in life I my need to be as aware as possible of my finances.
.

Becky Pulley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Becky Pulley Affiliation: Jun. 20, 2026 We don’t want or need another Enron tragedy! We need to see what corporations are doing and the best way is reporting more often, not less!

Sent from my iPhone

Becky Silvaggi — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Becky Silvaggi Affiliation: Jun. 20, 2026 We have worked too hard to lose our savings!!!!

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Becky Silvaggi — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Becky Silvaggi Affiliation: Jun. 20, 2026 We have worked too hard to lose our savings!!!!

Belen Lee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Belen Lee Affiliation: Jun. 20, 2026 We cannot go back on the meager transparency gains. And each one of the companies and their CEO's as well as the members of Congress supporting this move deserve to be labeled corrupts, just as the President, his family and his minions.
Isn't that what this President has fought for all his business and personal life? Why? Because no disclosure, no accountability.
WAKE UP USA!!!!!!

Belen

BEN D GRAVITZ — Jun 20, 2026
Subject: S7-2026-15 Comment From: BEN D GRAVITZ Affiliation: Jun. 20, 2026 Transparency is the key to
Investor confidence. This proposal shatters that confidence for no good reason. Don’t do it.

Ben Shomshor — Jun 20, 2026
Subject: S7-2026-15 From: Ben Shomshor Affiliation: Jun. 20, 2026 Retain the existing quarterly reporting requirements.

Ben Shomshor
Olympia WA 98506

Ben Stiller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ben Stiller Affiliation: Jun. 20, 2026 Cesar,911 Operator and Dispatcher.ive been investing for some time and information is necessary to make sure that my money never gets wasted. Calling for the companies to go dark without saying
something encourages me to not invest with those companies and move on to those that will take

better care of their investors.

Yahoo Mail: Search, Organize, Conquer

Benedict Zoe — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Benedict Zoe Affiliation: Jun. 20, 2026 Dear Securities and Exchange Commission,

I am expressing my strong support for retaining the requirement for public companies to file quarterly reports. These reports are essential for ensuring transparency, fostering investor confidence, and enabling timely, informed decision-making in the markets.

Quarterly disclosures help identify trends, risks, and opportunities early, which benefits not only investors but also the integrity and stability of U.S. capital markets. Reducing reporting frequency could create information gaps, increase uncertainty, and potentially harm market efficiency.

I respectfully urge the SEC to maintain the current quarterly reporting requirements to preserve the high standards of accountability and transparency that have long been a hallmark of our markets.

Sincerely,
Benedict Zoe

Benita M. Dotson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Benita M. Dotson Affiliation: Jun. 20, 2026 No Quarterly reporting

Sent from my iPhone

Benjamin Deavenport — Jun 20, 2026
Subject: S7-2026-15 Comments From: Benjamin Deavenport Affiliation: Jun. 20, 2026 Benjamin Deavenport. Retired. Absolutely keep the reporting quarterly. The ultra wealthy don't need anymore assistance. Keep the lights on!

Benjamin Hayes The Motley Fool Community — Jun 20, 2026
Subject: File No. S7-2026-15 From: Benjamin Hayes As an independent investor, I make personal stock decisions for me and my household. I view this as an important responsibility as the majority of my net worth is in retirement assets. A critical factor for capitalism to operate properly is discussed in the Efficient Market Hypothesis (EHM). Public knowledge, which is consistent, available, and regularly disseminated is a must to allow for individuals make intelligent decisions. As an OWNER of the corporations, limited partnerships, et al., I believe it is my RIGHT to receive regular communications on the state of my investment in MY business ventures. The alternative scenarios degrade to giving my money and assets to someone else (e.g. Social Security, anyone) and hoping that this money is utilized wisely. While some may take this choice, I prefer a more balanced and involved approach. Reducing the frequency of 10Q reporting is wrong for the following reasons: -

Fair disclosures improve market efficiency and transparency. Less frequent reporting the opposite. - The companies at highest risk of opting out are those most likely to be under the highest financial pressures which increases the urgency for communication to owners and investors, not lessening this requirement. - Companies today, for many years, have complied with this requirement without issue. This is a choice that organizations make in determining whether to enter as a publicly held organization. - An argument that quarterly reporting increases short-term thinking is not validated by recent history. In addition, the debt structure of most publicly-held companies would still require frequent reporting to banks, lendors, and others in compliance with covenant requirements. This knowledge asymmetry would only hurt equity investors. - Finally, the current quarterly reporting process helps protect individual investors by ensuring that information is freely and commonly available. Thank you for allowing me to submit these comments. I ask that you consider them carefully. Kind Regards,

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Benjamin Jerdan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Benjamin Jerdan Affiliation: Jun. 20, 2026 Our retirement plans are based on these company results. Keep them quarterly.

Benjamin Jerdan

Benjamin Schultz Consultant — Jun 20, 2026
Subject: File No. S7-2026-15 From: Benjamin Schultz Since the USA decided to abandon pension plans to help ensure companies can put profit over employees, the ONLY hope of retirement is now in the hands of the stock market as our retirement accounts invest and diversify. We CANNOT afford these companies to be even less accountable by letting them get away with only twice a year reporting. We deserve full transparency with every company that wants to be publicly traded!

Benny Dow — Jun 20, 2026
Subject: S7-2026-15 Comment From: Benny Dow Affiliation: Jun. 20, 2026 We need the tighter record keeping, there has to be checks and balances.

Sent from my iPad

Bernadette Daftary — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bernadette Daftary Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This seems like a bad idea to me. We need more transparency, not less! Is there any good reason to change the reporting schedule? If something is not broken, why "fix" it?

Bernadette Durocher — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bernadette Durocher Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Isn't there enough fraud already and manipulation? Thank you.

Bernadette Moore — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bernadette Moore Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Protect our citizens not companies we have right to know. There is too much corruption when companies hide things from the Americans Citizens.

Bernard Hentz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bernard Hentz Affiliation: Jun. 20, 2026 This must not be allowed to happen

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Bert Blais — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bert Blais Affiliation: Jun. 20, 2026 This opens up more fraud, the only ones that win are the insider line politicians. You would not be protecting investors just what are you thinking, it’s hard enough to see through all the BS that companies now report as financial results.

Get Outlook for iOS

Bert Darling — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bert Darling Affiliation: Jun. 20, 2026 This is bull **** getting robbed legely

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Bert Williams — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bert Williams Affiliation: Jun. 20, 2026 Keep quarterly reports

Sent from my iPhone

Beth Ann Lico — Jun 20, 2026
Subject: S7-2026-15 From: Beth Ann Lico Affiliation: Jun. 20, 2026 As a former credit trained corporate lender for Chase this law needs to remain intact 100%!
Beth Ann Lico
939 Fremont St
Menlo Park CA 94025

Sent from my iPhone

Beth Becker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Beth Becker Affiliation: Jun. 20, 2026 Why change? Quarterly is just fine. Six months seems too long and easier to hide problems. Keep the accountants etc employed.

Beth Caldwell — Jun 20, 2026
Subject: S7-2026-15 From: Beth Caldwell Affiliation: Jun. 20, 2026 I support Quarterly Reporting. Honest and frequent reports matter to investors and the public.

Beth Caldwell
Managing Partner
RGBC Associates, LLC
27 Langley Road
Keene, NH 03431

Beth Caldwell
Sent from my iPad

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beth hebert — Jun 20, 2026
Subject: S7-2026-15 Comments From: beth hebert Affiliation: Jun. 20, 2026 Please keep quarterly reports!

Sent from my iPad

Beth Hoer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Beth Hoer Affiliation: Jun. 20, 2026 I was a public school teacher for 33 years. For 4 of those long years, I worked two jobs, and after I retired from teaching I continued to work full time in a second career as a grant writer and healthcare advocate for another 15 years.

I have worked hard, lived frugally, and invested carefully my entire life that so I can care for myself in my old age.

I urge you to protect my investments by maintaining the rules which require quarterly reporting. Having this transparent view of the state of my finances is critical to the spending decisions I make.

Sincerely,
Jean E Hoer
4373 Landfall Drive
Williamsburg, VA 23185

Sent from my iPhone

Beth Iannello — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Beth Iannello Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I blindfolding . In the USA the constituency has the voice

Beth Imperatore — Jun 20, 2026
Subject: S7-2026-15 Comment From: Beth Imperatore Affiliation: Jun. 20, 2026 This needs to continue to be a quarterly requirement to maintain accountability to shareholders.

Marie Imperatore

Beth Kwiatkowski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Beth Kwiatkowski Affiliation: Jun. 20, 2026 Many things in business are quarterly based- SEC should continue to report quarterly.

Sent from my iPhone

Beth Mondello — Jun 20, 2026
Subject: S7-2026-15 Comment From: Beth Mondello Affiliation: Jun. 20, 2026 Don’t you dare low the system to cheat us like this..this is blatant fraud and protection for the establishment

Beth Mondello
ESM INTERIORS
510 Avocado Place
Camarillo, California 93010
805 383-6620 (telephone)
805 383-6620 (fax)
www.esminteriors.wix.com/interiordesign
www.linkedln.com/pub/beth-mondello/22/229/6b3

Beth Rossiter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Beth Rossiter Affiliation: Jun. 20, 2026 We need more transparency in business not less. This is just another way for insiders to double deal, and individuals to lose out. It's our money too. That's my retirement and my children's retirement funds. Less transparency only makes it easier to commit fraud, and the public to further lose trust in these corporations and financial institutions.

Beth Rossiter
Grand Rapids, MI

Beth Ryan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Beth Ryan Affiliation: Jun. 20, 2026 These proposals hurt smaller businesses and people who are not billionaires that would like the opportunity to invest. Beth Ryan, Owner of small music studio.

Beth A. Ryan

Beth A. Ryan

Beth Shearer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Beth Shearer Affiliation: Jun. 20, 2026 Changing reporting periods is a terrible idea! My name is Beth, I'm an admin and bookkeeper for a CPA firm. The fewer reports the easier it is to hide bad things. More regular reporting keeps companies accountable and lets those funding them thru investments know what is happening with their money. We often advise work with our clients to provide monthly reporting and advise to at the minimum do quarterly reports so they can see early warning signs of anything bad happening.

Beth Shearer
sent from my mobile

Well Being Notice: Schedules are different for everyone. This was sent at a time that works for me. Please respond at a time that works for you!

Beth Tinsley — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Beth Tinsley Affiliation: Jun. 20, 2026 This must not happen. We deserve more than bi-annual reporting! I am not in favor of going back to 1955!
Beth Tinsley

Sent from my iPhone

Bethaney Wilkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bethaney Wilkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
You greedy bastards - just don't ****ing do it. Haven't you screwed us enough? Or will you not be happy until money no longer has value? Because you think we'll fight amongst ourselves, but you underestimate us. You want to erase history, but you're dooming yourselves by repeating it, just in a fancier fashion.

Some of y'all haven't watched the Pixar masterpiece Ants & it shows.

Bethany Sutton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bethany Sutton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do NOT give any advantage to insider trading or add blinders to the public about PUBLICLY TRADED COMPANIES. All our social safety nets are threatened, endangered or gone and we're being told that the answer is to invest. Kids are being given money to invest in exchange for the security systems. Do not make it easier to hide misdeeds, give insiders extra time to extract wealth and leave the regular investors with nothing. Just keep the quarterly reporting. I've had to provide updates on that cadence. It's possible, it's standard, it enables the public to catch shifts before it's too late.

Betsy Brownlee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Betsy Brownlee Affiliation: Jun. 20, 2026 We need to keep it. The people are responsible for their actions, so corporations should be held accountable for theirs.

Betsy Ehrlich — Jun 20, 2026
Subject: S7-2026-15 Comments From: Betsy Ehrlich Affiliation: Jun. 20, 2026 How dare you consider cutting investors off from regular quarterly reports. We need to know, and have every right to know, how publicly traded companies are doing as often as possible. Twice a year is NOT enough. Quarterly is a minimum!

Betsy Olsson-Mackowski — Jun 20, 2026
Subject: S7-2026-15 From: Betsy Olsson-Mackowski Affiliation: Jun. 20, 2026 Elizabeth Olsson-Mackowski, Homemaker, Concord, MA

If CEOs are allowed to be less transparent with their financials, they will be. This is not acceptable. If the average citizen is being relentlesly surveiled in everyday life, it is unfair for CEOs to be given fewer regulations. This will encourage corruption and further facilitate greed. The rapidly increasing inequality in the United States threatens the safety and stability of our country. The current rules seem like a common sense way to keep inequality from getting even worse. Thank you for your time and consideration.

Betsy Olsson-Mackowski
1741 Wedgewood Common Concord MA 01742
betsymackowski@gmail.coml(510)789-7776

Bette ForEyesOnly — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bette ForEyesOnly Affiliation: Jun. 20, 2026 Please keep the quarterly reporting.
Bette Suzuki, retired
Westminster, Colorado

Betty Boudreaux — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Betty Boudreaux Affiliation: Jun. 20, 2026 Slacking the quarterly frequency hurts investors, who need transparency throughout the year. Please don't experiment with our livelihoods. Any perceived benefit is outweighed by a relaxing in corporate rigor and the resulting drops.

Sent from my iPhone

Betty Duffy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Betty Duffy Affiliation: Jun. 20, 2026 Keep it, if anything increase reporting.

Betty Duffy
Mobile

Betty Hale — Jun 20, 2026
Subject: S7-2026-15 Comments From: Betty Hale Affiliation: Jun. 20, 2026 I am sick of the money people keep taking away from Americans leave us alone

Sent from my iPhone

Betty Harrel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Betty Harrel Affiliation: Jun. 20, 2026 Dont touch my securities!! Its my way of living for the rest of my life.
Retired Senior
HARRELL

Betty Jones — Jun 20, 2026
Subject: S7-2026-15 Comment From: Betty Jones Affiliation: Jun. 20, 2026 Are you trying to help the fraud criminals??? This needs to STOP

Sent from my iPhone

Betty Lewis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Betty Lewis Affiliation: Jun. 20, 2026 Qurterly reporting is good for all except the crooks who want to hide or steal from their companies…keep,it quarterly

Have a great day Betty

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betty mckeown — Jun 20, 2026
Subject: S7-2026-15 Comment From: betty mckeown Affiliation: Jun. 20, 2026 I am 82 years old & no longer working. My name is Betty McKeown. I am college educated and was a teacher in Public School and a Computer Documentation Specialist at Arizona State University.Please don't get rid of the quarterly reporting by companies. It adds jobs and lets people be more aware of how xcompanies are doing.People don't need to be kept in the dark. Sounds like eliminating it would help companies
defraud the public.

Betty Rhodes — Jun 20, 2026
Subject: S7-2026-15 From: Betty Rhodes Affiliation: Jun. 20, 2026 Keep it as quarterly reporting!

Betty Rhodes-Leonard

Betty Wilson — Jun 20, 2026
Subject: S7-2026-15 From: Betty Wilson Affiliation: Jun. 20, 2026 Keep it Quarterly. It's our money and we have a say as to how we want it managed!!!!!!!!!!!!!!!!'

Bev Hardwick — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bev Hardwick Affiliation: Jun. 20, 2026 Enough is hidden from us. Full disclosure, truth, that's what we want .No more secrets!

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bev maltsberger — Jun 20, 2026
Subject: S7-2026-15 Comment From: bev maltsberger Affiliation: Jun. 20, 2026 Bev Maltsberger, retired. Keep reporting on a quarterly basis. Investors need timely information in order to make good decisions. Changing reporting to 6 months would allow fraud to run rampant and unchecked! We have seen fraud and very little accountability ruin companies and bankrupt investors. Maintain quarterly accountability!

Beverlee Smith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Beverlee Smith Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
Rigerous honesty in disclosures to investors should not be compromised creating an opportunity for deception or a return to caveat emptor -
Honor, integrity and trust - we need a renaissance of ethics - reporting quarterly is a gold standard and must be maintained.

Beverley Bodiroga — Jun 20, 2026
Subject: S7-2026-15 From: Beverley Bodiroga Affiliation: Jun. 20, 2026 Quarterly reporting is crucial - keep EVERYONE honest.

Beverley Bodiroga — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Beverley Bodiroga Affiliation: Jun. 20, 2026 Wake up, in today's economy why would you blatantly steal from your investors?

Beverly Corbett — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Corbett Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This will cause dishonesty again we deserve to know the total truth about companies we invest in.

Beverly Grice — Jun 20, 2026
Subject: S7-2026-15 Comments From: Beverly Grice Affiliation: Jun. 20, 2026 That is my hard earned money being invested and I want to know how it is invested and whether my financial broker is making decisions that benefit me.

Beverly James — Jun 20, 2026
Subject: S7-2026-15 From: Beverly James Affiliation: Jun. 20, 2026 Keep the quarterly's. I have no job title, Just a concerned UA citizen. Nothing and nobody should be unchecked. Leaves opportunities for fraud and and corruption.

Beverly Mades — Jun 20, 2026
Subject: S7-2026-15 Comments From: Beverly Mades Affiliation: Jun. 20, 2026 Keep it Quarterly for me to follow the company activities. I can change direction if they are down sliding before I've lost all my money.

Beverly Mades

Sent from my iPhone

Beverly OShea — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Beverly OShea Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I do not want you to roll back rules to 1955 -- and allow companies to screw over consumers. I want to be able to invest with my eyes wide open. This would allow companies to blindfold me while taking my money.

please do not betray the American people like this.

Beverly Pelzer Bock — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Pelzer Bock Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not change reporting to bi-annual instead of quarterly!

Beverly Powers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Beverly Powers Affiliation: Jun. 20, 2026 Beverly Powers. Retired RN. Stop this nonsense!

BEVERLY Roberson — Jun 20, 2026
Subject: S7-2026-15 From: BEVERLY Roberson Affiliation: Jun. 20, 2026 Accountability is mandatory! They have already proven that! Don't make it easy for anyone to make a criminal choice. Beverly Roberson, Retired Elderly Citizen

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bianca zaffarano — Jun 20, 2026
Subject: S7-2026-15 Comments From: bianca zaffarano Affiliation: Jun. 20, 2026 I need quarterly reporting!! The playing field will never be remotely equitable or fair to the average Joe blow without at the very least, quarterly reporting! Being kept in the dark for 6 months is unfair. I may not be a billionaire but this is important to me, my kids and future generations.

Biggie JadeTaiXavier — Jun 20, 2026
Subject: S7-2026-15 From: Biggie JadeTaiXavier Affiliation: Jun. 20, 2026 There is no good reason for this except making it easier for CEO’s to break the law. DO YOUR JOB and insure the integrity of the SEC.

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bilhoov — Jun 20, 2026
Subject: S7-2026-15 Comment From: bilhoov Affiliation: Jun. 20, 2026 Informed decisions require accurate and current statistics. Allowing public companies to "hide" for 6 months does a disservice to their customers and those of us who choose to invest in them. Keep quarterly records public. W C

Hoover

Sent from my Galaxy

Bill — Jun 20, 2026
Subject: S7-2026-15 From: Bill Affiliation: Jun. 20, 2026 Don’t do it

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Bill — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bill Affiliation: Jun. 20, 2026 Continue q quarter ly. !!!

Sent from my iPhone

Bill — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bill Affiliation: Jun. 20, 2026 The current schedule of 4x per year (and 6x in election years) is essential to accuracy and transparency.

Bill Davenport

Concerned citizen and former PAC treasurer

Bill — Jun 20, 2026
Subject: S7-2026-15 From: Bill Affiliation: Jun. 20, 2026 Whose side are you on SEC? Your view is pathetic.

Sent from Gmail Mobile

Bill Boyle — Jun 20, 2026

Subject: S7-2026-15 : Keep the Rules In Place From: Bill Boyle Affiliation: Jun. 20, 2026 My name is Bill Boyle and I am a retired Project Manager in North Carolina who depends on my investments to live and to pay taxes.

Keep the quarterly accountability as it is. Is there a compelling reason for REDUCING accountability? If "yes" then extend that logic and eliminate the required quarterly reports that require the sign-offs in the first place. If "no", than keep the quarterly reports AND the accountability for those responsible for producing what is in those reports. It really is that simple.

Cheers,

Bill Boyle, 919 244-5581 (mobile)

Bill Calore — Jun 20, 2026
Subject: S7-2026-15 From: Bill Calore Affiliation: Jun. 20, 2026 Any publicly traded company has the responsibility to be forthright and honest with their investors. Quarterly should be maintained in order to keep investors trust and reporting somewhat current.
William
Calore
Hollywood, FL

Yahoo Mail: Search, Organize, Conquer

Bill Davis — Jun 20, 2026
Subject: S7-2026-15 From: Bill Davis Affiliation: Jun. 20, 2026 We need to maintain maximum transparency for the good of all the people....not to allow insider trading that is becoming all to common!

Bill Fine — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bill Fine Affiliation: Jun. 20, 2026 This appears to give an opportunity for businesses to hide performance to people who are greatly vulnerable to unethical practices and/or information that affects their short and long term financial health

Sent from my iPad

Bill Greenberg — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bill Greenberg Affiliation: Jun. 20, 2026 Maintain quarterly reporting!

Bill Haselrick — Jun 20, 2026
Subject: S7-2026-15 From: Bill Haselrick Affiliation: Jun. 20, 2026 Sarbanes-Oxley protects the public interest by helping to prevent another financial crisis. Reducing the reporting requirements reduces its effectiveness and increases the risk of foul play. This is a terrible idea! DO NOT APPROVE.

Bill Karow — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bill Karow Affiliation: Jun. 20, 2026 Diluting reporting requirements for corporations is a tremendously horrific error. We have established that responsible corporate governance requires quarterly reporting, signed off by CEOs to prevent gross malfeasance. Anything less paves the way for fraud. How many times must the SEC learn this lesson before it is taken seriously?

I am a finance MBA with 20+ years of corporate finance and IT experience before my retirement and I strongly oppose any reduction in corporate reporting requirements.

Bill Karow
Sarasota, FL

Bill Lacey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bill Lacey Affiliation: Jun. 20, 2026 It’s a bad idea to change the current system. Please cancel this legislation. There’s enough fraud in the land without further

secrecy

Sent from my iPhone

Bill Merchant — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bill Merchant Affiliation: Jun. 20, 2026 Earnings must be reported quarterly for the good of the economy. Just look at the economy from 1950 to 1970 with semiannual reporting. If you can't see what's going on you can't adjust to changes in the market.

Trump wants the U.S. back in the 1950s, with segregation and censorship. Don't take the market back 70 years.

Bill Merchant
503-367-6251 mobile
503-632-7012 wired

Sent from my phone so please pardon typos

Bill Miller — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bill Miller Affiliation: Jun. 20, 2026 Please keep the quarterly reports on going !

Bill Neuendorf — Jun 20, 2026
Subject: S7-2026-15 Comment BN From: Bill Neuendorf Affiliation: Jun. 20, 2026 Prompt, regular and frequent corporate reporting is absolutely essential for the financial health of investors, trust in the system and the national economy.

I urge the SEC to NOT extend the reporting time period from the current mandatory quarterly reports!

If anything, these reports should occur MORE frequently so that investors who hold our earnings and retirement savings have the ability to understand the trajectory of all of our investments.

Bill Neuendorf
Economic Development Manager
Minnesota

Bill O'Callaghan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bill O'Callaghan Affiliation: Jun. 20, 2026 Keep financial reporting quarter. Full transparency

William O'Callaghan

Sent from my iPhone

BILL OROURKE — Jun 20, 2026
Subject: Comment on S7-2026-15 From: BILL OROURKE Affiliation: Jun. 20, 2026 When I worked for Alcoa, Inc. under CEO Paul O'Neill (who became the 72nd Secretary of Treasury) our company learned to close the books in 3 days and report earnings the 4th day of the quarter. The closing was fully auditable, no early cut-offs, no accruals. That's the "right" direction - faster, accurate reporting. With today's accounting systems and AI developments, companies should report quicker, not slower. I would expect progressive companies to report at least monthly and soon daily. Don't allow procrastination. Insist on moving to faster, accurate reporting. 6 month reporting drives all the wrong behaviors. Go the other way.
Bill O'Rourke
Former Corporate Auditor
Former President Alcoa-Russia
Retired
Pittsburgh, PA
billorourke31@gmail.com

Sent from my iPhone

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bill rouggly — Jun 20, 2026
Subject: S7-2026-15 From: bill rouggly Affiliation: Jun. 20, 2026 Please keep the quarterly report signed by the CEO a requirement. As a retired couple, we rely on our investments for much of our livelihood. We need the assurance that our investments are safe from questionable activities.

Bill Ryan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bill Ryan Affiliation: Jun. 20, 2026 Why now

Sent from my iPhone

Bill Shelton — Jun 20, 2026
Subject: S7-2026-15 From: Bill Shelton Affiliation: Jun. 20, 2026 Please do not change the quarterly reporting requirement. Even waiting three months to learn of financial issues the company an individual is invested in is a long time. Reversals in circumstances can happen suddenly. I already feel like investing is little better than a crapshoot. We need CEOs to be held accountable and aboveboard with the conditions of their companies.

Thank you

William H Shelton

Bill Sickles — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bill Sickles Affiliation: Jun. 20, 2026 Keep the quarterly reporting. It's not broken keep it the way it is.
Bill Sickles
Retired
Kennewick Washington

Bill Snowden — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bill Snowden Affiliation: Jun. 20, 2026 Retain quarterly reporting!!

Sent from my iPhone

Bill Tanner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bill Tanner Affiliation: Jun. 20, 2026 We need up to date info!

Bill Youngs — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bill Youngs Affiliation: Jun. 20, 2026 Keep it as it is

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Billie Chapman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Billie Chapman Affiliation: Jun. 20, 2026 Billie Chapman, Retired Offfice Manager Highland Hills Baptist Church, 20 years.
I have 405b retirement account and other stocks. I need the income from these and being able to plan my investments. Please keep them on a quarterly schedule.
Billie T Chapman

Sent from my iPhone

Billy Green — Jun 20, 2026
Subject: S7-2026-15 Comment From: Billy Green Affiliation: Jun. 20, 2026 That doesn’t make for sound business practice. No business waits six months to see if everything is correct. Waiting six months allows for corrupt actions among employees as well as leadership. It would be so bad they would shut the business instead of correcting. The public invested in the company would have no insight in their investment.

Billy Green
Sent from my iPad

Billy Holcombe — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Billy Holcombe Affiliation: Jun. 20, 2026 My name is Billy

Farris Holcombe Junior and proud Texan. I will be. 78 years old as of July 23 this year. I've been around long enough to see several cycles of interest rates go up and down, recessions and near depressions, and I remember hearing Truman announcing the end of the Korean war. At that time, my dad was working three days a week the company at least didn't lay them off so they could have some dignity left. He also pointed out to me at one of the Christmas parties the company held that they were talking about buying products made by foreign businesses being bad for America.. On the way out, they gave me a little tin car made in Japan. The message Company sent that day was "do I tell you to do. Don't do what I do". Over the years every time the companies get their way about this sort of thing like not reporting as often they'll try to get by with something that they shouldn't. Things change a lot in six months now. We need more accountability not less in our companies. We need leadership that is world class not "next quarter profits" oriented. Look what happened in 2008 with the real estate market. I watched millions of dollars worth of real estate get sold for pennies on the dollar because of the shenanigans pulled. Same thing with the loosening the requirements of Savings and Loans. I watched the video of the I-30 condos being burned down. Real estate swapped 3 or four times during one day ratcheting up the price each time of making loans which allowed the crooks to walk away with tens of thousands maybe hundreds of thousands of dollars in one day of trades.
The current administration wants to leave us the taxpayer holding the bag for the debts that they make, and bad decisions they make.
Too many times the crooks have time enough to cash in and flee the country or find some other refuge from being responsible. We need more accountability, not less. Having worked in large corporations, I've been witness to people N0T Being held responsible for their actions. It cost the customer for those oversights that the "good old boy system" let happen.
Quarterly reporting lets a possible remedy for a problem to be discovered in a timely fashion, before the responsible parties disappear.
Being retired and depending on income, generated from my investments requires me to keep tabs on the direction of the investments I make in a company. I and many other retired people could suffer loss of income due to this reporting change, which allow more time for the guilty people to disappear.

I'm against the increase in time between reporting. Periods. I think it would be bad for America in general.
Thank you for your time.

Billy F Holcombe Jr
proud son of a World War II veteran and a member of the greatest generation.

Billy F. Holcombe

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billy wilson — Jun 20, 2026
Subject: S7-2026-15 Comment From: billy wilson Affiliation: Jun. 20, 2026 There should be quarterly reports on investments

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Billye Trotter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Billye Trotter Affiliation: Jun. 20, 2026 A big NO

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billz090 — Jun 20, 2026
Subject: S7-2026-15 Comments From: billz090 Affiliation: Jun. 20, 2026 Start doing your job daily; keep everyone informed & take actions on insider trading by those in power to do so!
This has been an ongoing issue, especially during the current administration.
You can stop it so those of us with investments can make our best to maintain what we've worked hard to save & manage.
Mary M. Lezer, retired RN

Biowf P — Jun 20, 2026
Subject: S7-2026-15 Comments From: Biowf P Affiliation: Jun. 20, 2026 Hello,

Big business does not need any more advantages over citizens. Do not extend the quiet period for companies. Please continue the current reporting rules, or increase the frequency.

Thank you,

A.P.

“In the end we will conserve only what we love. We will love only what we understand. We will understand only what we are taught.” Baba Dioum

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BJ — Jun 20, 2026
Subject: S7-2026-15 From: BJ Affiliation: Jun. 20, 2026 Keep quarterly reports!! At a time when the gap between the privileged and regular citizens (working men and women and children) is the greatest it has ever been, why in God’s name would you want to hold the kazillionairs less accountable!!?

Sent from my iPhone

BJ G — Jun 20, 2026
Subject: Comment on S7-2026-15 From: BJ G Affiliation: Jun. 20, 2026 Barbara Graham, Seattle, WA, Quarterly reporting must stay. Returns for everyday investors improved with quarterly reporting. We need more transparency in all things SEC-related, not less. Wallstreet insiders need fewer advantages, not more.

Blair Engelken — Jun 20, 2026
Subject: S7-2026-15 Comment From: Blair Engelken Affiliation: Jun. 20, 2026 Keep in quarterly!!
Blair Engelken

Bo Deboer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bo Deboer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not change from quarterly reports. It's most important to retail ivvestors!!!!

Bob — Jun 20, 2026
Subject: S7-2026-15 From: Bob Affiliation: Jun. 20, 2026 Leave the signing as is at four times a year and the penalty for lying prison.

Bob and Joanne Beatty — Jun 20, 2026
Subject: From: Bob and Joanne Beatty Affiliation: Jun. 20, 2026 If it has worked for a half a century leave it alone.
It is time ordinary people won!!!!!!

Bob and Joanne Beatty — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bob and Joanne Beatty Affiliation: Jun. 20, 2026 If it has worked for half a
Century leave it alone!!!!!!l

It is time ordinary people won!

Bob Barger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bob Barger Affiliation: Jun. 20, 2026 The six month reporting rule would be the biggest ripoff of American citizen since Trump took office! Kill this mistake before it’s thrust on the public!

Bob Batch — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bob Batch Affiliation: Jun. 20, 2026 It must be every three months for investments to continue. Otherwise the investors could lose their investments. Hiddened Bad decisions could reduce investments.

Bob Bennett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bob Bennett Affiliation: Jun. 20, 2026 Robert Bennett
As an Investor
I'm opposed for 6 month reporting

Bob Izer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bob Izer Affiliation: Jun. 20, 2026 Keep the quarterly reporting in place. Investors need to have as current as possible information for making decisions. Bob Izer, Indian Land, SC

Sent from my iPhone

Bob Lastiri — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bob Lastiri Affiliation: Jun. 20, 2026 Don't let wall street hide what they are doing

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Bob Magarban — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bob Magarban Affiliation: Jun. 20, 2026 I have individual security positions, as well as mutual fund holdings. I utilize the quarterly reporting to make some of my investment decisions. With today's technology I don't see any heart
ship in packaging the company's financials quarterly. "Trust but Verify" is my motto. I am a retired Citi VP of Audit.

Yahoo Mail: Search, Organize, Conquer

Bob Mcglothlin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bob Mcglothlin Affiliation: Jun. 20, 2026 Please keep reporting quarterly, old people’s retirement is counting on it.

Sent from my iPhone

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bob p — Jun 20, 2026
Subject: S7-2026-15 Comments From: bob p Affiliation: Jun. 20, 2026 The law is there for a reason.

Bob Rollins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bob Rollins Affiliation: Jun. 20, 2026 Quarter Reporting.

Sent from my iPhone

Bob Silvis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bob Silvis Affiliation: Jun. 20, 2026 Continue quarterly reporting. We are retired and the loss of a large percentage of our net worth will have a negative effect on our ability to build equity. Bobby Silvis-Yuma , AZ

Sent from my iPhone

Bob Stephens — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bob Stephens Affiliation: Jun. 20, 2026 The SEC is a regulatory agency for business and stocks, not a complaisant agency. It's like cops on the take, no enforcement. How can we invest wisely if we have no idea how a business entity is doing financially. It just becomes another grift from an administration that does nothing but grift.

Bob Teeter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bob Teeter Affiliation: Jun. 20, 2026 This again is for the rich. The middle class will lose their money not knowing when to sale their stocks.

Sent from my iPhone

Bob Thrall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bob Thrall Affiliation: Jun. 20, 2026 Keep reports quarterly

Get Outlook for Android

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bob villoi — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: bob villoi Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
why would you reverse the ability to catch thieves. With thousands of CEOs stealing from shareholders, you want to allow more time to hide thefts???? stop thinking about 6 month reporting. Your entity already overlooks hundreds of reverse splits. Sometimes honoring 3 and 4 reverse splits to companies obviously robbing shareholders obviously bankruptcy or sale has to happen.. Your entity gives more reverse splits to companies so they can continue to steal from new investors. Too bad you continue with that process of robbing shareholders. Please do not allow companies to hide shareholder theft for 6 monthes. AGAIN.

Bobbi Gemma — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bobbi Gemma Affiliation: Jun. 20, 2026 Absolutely not!!!!

Sent from my iPhone

Bobbie Clinton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bobbie Clinton Affiliation: Jun. 20, 2026 My name is Barbara Clinton. I am an administrative assistant at First Love International Ministries. Our branch office is in North Carolina. I watch our personal investments frequently because I want to retire soon.

I am currently 76 years old. My mind functions very well, but as I get older may need to cover health expenses or at home assistance. So I do not want to loose funds that I worked years to save. Please do not return to the old system of quarterly reporting.

Sent from my iPhone

Bobbie Ellis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bobbie Ellis Affiliation: Jun. 20, 2026 How much does the Trump administration plan to steal from working Americans?

Sent from my T-Mobile 5G Device
Get Outlook for Android

Bobbie Ellis — Jun 20, 2026
Subject: S7-2026-15 From: Bobbie Ellis Affiliation: Jun. 20, 2026 Don't let government thieves steal the working man's retirement again. That is what this will do. We are watching to see who the the thieves are.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Bobbie Sue Doyé — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bobbie Sue Doyé Affiliation: Jun. 20, 2026 Keep everyone accountable.

Bobbie Warren — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bobbie Warren Affiliation: Jun. 20, 2026 In the interest of transparency during this time of corruption on high please keep the quarter review and signature.

Bobby Mills — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bobby Mills Affiliation: Jun. 20, 2026 Keep quarterly performance reporting.
Thank You,
Bobby Mills

Bobby Rizzo — Jun 20, 2026

Subject: S7-2026-15 Comment From: Bobby Rizzo Affiliation: Jun. 20, 2026 Truth through transparency...how much longer do you think we can support corporations. Banner years for them.. .and we're ****ing broke mother ****ers!!! A revolution is coming...WAKE up

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Bonita Rohrer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bonita Rohrer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This idea is absurd and just one more hand of big bad government taking another step into ruling it's big bad hand into our lives.

Bonneta Painter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bonneta Painter Affiliation: Jun. 20, 2026 People want, and need to know what's going on up to date. Not at some future time 6 months out.

Sent from my iPhone

Bonnie Christensen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bonnie Christensen Affiliation: Jun. 20, 2026 It is vitally important to keep reporting quarterly.

Bonnie Eisenberg — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bonnie Eisenberg Affiliation: Jun. 20, 2026 I am a 3rd generation Albany NY citizen and a public health research scientist who loves my country because of the promise of equity and equal opportunity for all who work hard.

Insider trading must be eliminated and reducing the reporting requirements to once every 6 months is the opposite of eliminating this problem. Do not approve this change. If you do, it will stink of corruption and the rewarding of the the wealthiest who can pay for insider information.

Bonnie Eisenberg
19 Green Meadows Lane
Albany, NY 12211

Bonnie Hoffman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bonnie Hoffman Affiliation: Jun. 20, 2026 DO NOT ALLOW THIS 👎👎👎👎👎👎👎😡😡😡😡😡😡😡😡

Sent from my iPhone

Bonnie Kirk — Jun 20, 2026

Subject: S7-2026-15 Comment From: Bonnie Kirk Affiliation: Jun. 20, 2026 Keep everyone honest by quarterly reports.

Sent from my iPhone

Bonnie Kirk — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Kirk Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
To easy to commit fraud and I have an example

Bonnie Nichols — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bonnie Nichols Affiliation: Jun. 20, 2026 Corporate malfeasance is already a huge problem and the punishment if caught is usually a slap on the wrist. Keep the
quarterly reporting. This new rule was put in place for a reason.

Bonnie Summerford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bonnie Summerford Affiliation: Jun. 20, 2026 Don't need it that often

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boothbfc — Jun 20, 2026
Subject: S7-2026-15 Comments From: boothbfc Affiliation: Jun. 20, 2026 We need to have sound documentation regarding those people promoting this proposal. If it takes place it will inevitably result in increased major financial losses due to fraud. We will need this information for personnel legal action to recover losses.

Sent from Proton Mail for Android.

Boyd Bethel — Jun 20, 2026
Subject: S7-2026-15 From: Boyd Bethel Affiliation: Jun. 20, 2026 Boyd Bermel, retired investor and frequent stock trader, S.C., FL., MO. And whose suggestion is it that these changes be made? Oh of course, Donald Trump if you let him do this, your organization will have lost all credibility. His logic for this change is that it is too cumbersome for the corporations yet they've been doing it since 1970. This really doesn't put any extra burden on the corporations as they track their profits and losses, sales, stock buybacks on a day-to-day basis, so why not report quarterly results and give investors more confidence in the SEC, the corporations and their stocks? I also feel that if you go to the semi annual reporting that both stock trading and option volumes will come down significantly and have a negative impact on those institutions that provide those services. This is almost laughable in that in

the digital era, these records can be produced so efficiently on digital systems and certainly doesn't have much of an effect on the bottom line of any viable corporation. Once again, if this passes it's just another example of the government taking down safeguards and guard rails to protect the investor! I personally am appalled by this even being discussed and IT REEKS OF CORRUPTION AND CRONYISM! The SEC has already lost much credibility due to the fact that there is so much Insider trading and manipulation going on that they've overlooked! In truth, the SEC has become a joke, and this will unfortunately make the joke even more profound. DON'T DO THIS, IT'S CRIMINAL AND A FARCE!

Brad Ashbaugh — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brad Ashbaugh Affiliation: Jun. 20, 2026 Please do not consider changing to semi-annual reporting instead of quarterly. We all need that information. Don't let us down.

Brad Birdwell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brad Birdwell Affiliation: Jun. 20, 2026 Investor:
Investors need visibility. If you take away our visibility, insiders will sell using insider knowledge that is hidden from us.

Brad

Sent from my iPhone

Brad Brown — Jun 20, 2026
Subject: S7-2026-15 From: Brad Brown Affiliation: Jun. 20, 2026 Do not stop quarterly reporting

Sent from my iPhone

Brad Burns-Howard — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brad Burns-Howard Affiliation: Jun. 20, 2026 As Retirees, my spouse and I rely on guidance from a Certified Financial Planner. He and his staff follow our investments and keep on top of Quarterly Reports from the Mutual Funds and Individual Stocks held in our IRA accounts. The SEC would be remiss — in fact downright irresponsible— if it allowed Quarterly Reports to be abolished.

Brad Burns-Howard

bradburnshoward@gmail.com

BRAD FOWLER — Jun 20, 2026
Subject: S7-2026-15 Comment From: BRAD FOWLER Affiliation: Jun. 20, 2026 Please keep the quarterly reporting.

Sent from my iPhone

Brad Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brad Smith Affiliation: Jun. 20, 2026 Regular investors like myself rely on quarterly reports to monitor the health and direction of companies we invest in. Changing the rules to only require semiannual reports will hurt our efforts to keep abreast of the companies we have invest in or plan to invest in.

James B. Smith Jr.
jb.smithjr@outlook.com
256-541-9367

Get Outlook for iOS

Bradley Pattington — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bradley Pattington Affiliation: Jun. 20, 2026 It is foolish to change this control. It is working. DON'T CHANGE THIS REGULATION.!!

Brady White — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brady White Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This would heavily impact the hard working American. I plead to the Securities and Exchange Commission to not pass Rule S7-2026-15. Passing this rule would prevent me from using quartly reporting to make decisions regarding my investments.

Brandan Fiedler — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brandan Fiedler Affiliation: Jun. 20, 2026 Brandan Fiedler Candidate for Mayor of Chisholm

Corporations should be held accountable for the obscene record profits by increasing their taxes.

Brandi DeSanti — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brandi DeSanti Affiliation: Jun. 20, 2026 My name is Brandi DeSanti, and I am a Realtor in Central Florida. I do not agree with making reporting mandatory only

twice a year. Transparency is important, and too many businesses rely on quarterly reporting. This only hurts consumers, and should not pass.

Brandi DeSanti
407.756.6914

Brandon Scarth — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brandon Scarth Affiliation: Jun. 20, 2026 This new "rule" as you guys have now called it would make everything WAAAAAAY WORSE for people like me and just a little more convenient for people in the top like ... .01%? It's disgusting and it needs to be put down 😡
To the Securities and Exchange Commission:

Brandon Turner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brandon Turner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't allow this. The world needs eyes on q1-q4 data to judge potential trades and how a company is doing financially. As a trading app engineer that data is vital to my customers.

Brandy Casey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brandy Casey Affiliation: Jun. 20, 2026 Keep the quarterly current level of protection for Americans

Sincerely,
Brandy L Casey

Brandy Hipp — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brandy Hipp Affiliation: Jun. 20, 2026 Hey , SEC: Keep It Quarterly!

Quarterly keeps more accurate and accountable .

Brandy

Sent from my iPhone

Brandy White — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brandy White Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Investors cannot make informed decisions if this information is withheld. How is one supposed to manage their financial portfolio if vital information is withheld? This only benefits the companies and fraudsters. Please consider the American people this truly affects. I am beginning to lose faith in this administration and humanity. No one considers the average American citizen anymore.

Brandy White — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brandy White Affiliation: Jun. 20, 2026 This solely affects the retail consumer. Please enlighten me on how this will help me to accurately manage my financial portfolio? I could potentially invest in companies that are doing poorly. This only encourages fraud and deceit to the American people. I know it is hard to think about the little people but how exactly could one make an informed decision unless you know someone that works directly in that company? This would 100% encourage insider trading.

Sent from my iPhone

Brandy White — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brandy White Affiliation: Jun. 20, 2026 This solely affects the retail consumer. Please enlighten me on how this will help me to accurately manage my financial portfolio? I could potentially invest in companies that are doing poorly. This only encourages fraud and deceit to the American people. I know it is hard to think about the little people but how exactly could one make an informed decision unless you know someone that works directly in that company? This would 100% encourage insider trading.

Sincerely,
Brandy White

Sent from my iPhone

Brant Samantha — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brant Samantha Affiliation: Jun. 20, 2026 Dear sirs:
My name is Samantha Gripentrog. I am a mother of two boys. One who is 11 and one who is 21 with special needs. I also have stage four metastatic breast cancer. My hope is to be able to use my Roth IRA to assist with My funeral expenses, pay off my bills and pay off my house, so that way my boys can live in our house without having to make payments. It’s going to be a single income household with just my older son working and is gonna be tough enough as it is after they lose their mom that they shouldn’t have to worry about getting foreclosed on or have to pay my funeral expenses themselves at such a tender age, especially during grief. Please consider that people like me need to know as often as possible to make the right decisions to make sure that our investments can be as big as possible at the end of our lives. Thank you for your consideration in this matter.
Sincerely,
Samantha Gripentrog

Brenda Albright — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brenda Albright Affiliation: Jun. 20, 2026 You took away our

pensions and replaced them with the stock market. We give faithfully to build something for our older years. As fast as things move in this world, we should be looking at
INCREASING the frequency of these reports not decreasing it. How do you expect investors to do so intelligently? Is this just a way to have the ultra rich use the money of the working class without our knowledge? Just say "No" and do the right thing for the
American people. Please.

Yahoo Mail: Search, Organize, Conquer

Brenda Blunt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brenda Blunt Affiliation: Jun. 20, 2026 Brenda Blunt, Supply Chain Specialist Tier 4, Overland Park KS. I am so close to retirement any changes in this arena are not good and not an option in my opinion. No one else should be put in jeopardy so “someone else” can try to use money we have all worked our whole lives for. That said Quarterly reporting needs to continue. There is no reason for anything to be done less than what we are accustomed to. We need no more failure in our futures. Thank you for your time.

Make it a fantastic day!
Brenda

Brenda Campagna — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Campagna Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do NOT stop requiring Quarterly Statements to be issued to Investors. Why in the world would this not continue to be required. Investors should not be blind to what is happening Quarterly.

Brenda French — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brenda French Affiliation: Jun. 20, 2026 Brenda French, Senior Grant Writer. Transparency and proactive communication are the ways to treat shareholders, no secrecy and corruption.

BRENDA GOMES — Jun 20, 2026
Subject: Comment on S7-2026-15 From: BRENDA GOMES Affiliation: Jun. 20, 2026 I want my reports monthly not quarterly. I want to see where my monies is going and what I’m making for a profit or loss!

Sent from my iPhone

Brenda Hutcherson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brenda Hutcherson Affiliation: Jun. 20, 2026 Are u serious ? Absolutely not. I am not anybody. But I’m everybody. I’m an old woman . I do not trust anyone. Why would u want so much time to pass That fraud can go on longer??? Absolutely Not

Brenda Hutcherson

Sent from my iPhone

Brenda McDonald — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brenda McDonald Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why return to old rules that resulted in scandals and major damage to individuals and companies? The current rules have obviously provided some protection to the American people, investors, and companies. I am retired after working steadily since the age of 17. I do not want to see my savings and investments disappear because of this unnecessary backtracking.

Brenda Nolte — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brenda Nolte Affiliation: Jun. 20, 2026 As a retired person, I believe quartly reporting is best for all involved.

Brenda Nolte

Brenda Taylor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brenda Taylor Affiliation: Jun. 20, 2026 Consumer protections are there for a reason. Wall Street cannot be trusted to be honest with us or the responsibility they are entrusted with. The future of our children and country are at stake. Let's not repeat this mistake for the sake of greed.

Sent from my iPhone

Brenda Vanderford — Jun 20, 2026
Subject: S7-2026-15 From: Brenda Vanderford Affiliation: Jun. 20, 2026 The more accountability the better! Keep it Quarterly

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Brenda Wagner — Jun 20, 2026
Subject: S7-2026-15 From: Brenda Wagner Affiliation: Jun. 20, 2026 Technology enables companies to report more frequently, not less. The more informed shareholders --and everyone else--are, the better decisions we can all can make.

There is no legitimate reason to keep shareholders in the dark. Quarterly must stay!

Brenda Williams — Jun 20, 2026

Subject: S7-2026-15 Comment From: Brenda Williams Affiliation: Jun. 20, 2026 The main job of the securities in exchange commision is to report. What else are you going to do in between? Will there be layoffs since there's no business to do? No reports to release? It's literally your job. What is this country coming to? Idiocracy?

Brenna Baran — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brenna Baran Affiliation: Jun. 20, 2026 This is truly insane why treat people that don't have money like nothing. How do these people have no common sense that we are human beings who have family Houses trying to make ends meet and
don't have time to have fun or enjoy life in general

Yahoo Mail: Search, Organize, Conquer

Brent Hess — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brent Hess Affiliation: Jun. 20, 2026 If companies are allowed to be less transparent, individuals that invest in the market will be forced into two paths: invest in mutual funds or other managed investments, or day trade. This will trash the markets and broker/dealers, as most will simply leave the market. Terrible for everyone!

Brian Bennett — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brian Bennett Affiliation: Jun. 20, 2026 As a 50 year industry professional, 6 months is too long between disclosure.
Brian Bennett

Brian Bennett

Brian Burdick — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brian Burdick Affiliation: Jun. 20, 2026 Keep quarterly reports!

Sent from my iPhone

Brian Curran — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brian Curran Affiliation: Jun. 20, 2026 I’m against it I need quarterly reports to keep up on my investments

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Brian Curtis MD Physician — Jun 20, 2026

Subject: File No. S7-2026-15 From: Brian Curtis MD Which SEC members are trying to rob us using this old insider trading scheme now?!?!?!?

Brian Glasgow — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brian Glasgow Affiliation: Jun. 20, 2026 I cannot afford any loss of money as a retired 70 year old

Brian L Glasgow

Brian Hall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brian Hall Affiliation: Jun. 20, 2026 This rule is blatantly unfair, increasing the inequalities in access to information. The rich and powerful will retain their insider information access, while We the People would be limited to seeing data every six months - greatly increasing the chances to hide corporate chicanery until it's too late to act. Did we learn nothing from the Enron scandal? Our founding fathers would be ashamed of what corporate interests are doing to this country.

VOTE NO.

- Brian

Brian Hall
BSH22@georgetown.edu

Brian Kinney — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brian Kinney Affiliation: Jun. 20, 2026 No.

Brian Raddatz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brian Raddatz Affiliation: Jun. 20, 2026 ALL investors need protection, and now that almost all retirement accounts are invested in the markets, this seems incredibly risky,.. I thought the SEC was there for protection!!!!

Brian Ringus — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brian Ringus Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY

Sent from my Galaxy

Brian Sherlock — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Brian Sherlock Affiliation: Jun. 20, 2026 Once again rolling back protective regulations is a ridiculous concept. No one trust Wallstreet and removing additional eyes on what is happening will not help investors. It only incentives bad actors. Please help protect small investors. Thank you for your attention to this matter

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Brian Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Brian Smith Affiliation: Jun. 20, 2026 The quarterly reports kept the records clear and concise. Traders could get a good look at the financial status of a prospective stock. The bi-annual reports allow for reports to be shuffled
around and kept from the investor.

Yahoo Mail: Search, Organize, Conquer

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brian stormer — Jun 20, 2026
Subject: S7-2026-15 From: brian stormer Affiliation: Jun. 20, 2026 The current quarterly regulation is working. No need to change it.

Brian Tillman — Jun 20, 2026
Subject: S7-2026-15 From: Brian Tillman Affiliation: Jun. 20, 2026 Keep financial reporting quarterly. Transparency is essential. I rely on my IRA to stay alive. If companies can keep problems hidden, I and others could face financial problems. Brian Tillman, retired, Hudsonville, Michigan 49426

Brian Widdowson — Jun 20, 2026
Subject: S7-2026-15 From: Brian Widdowson Affiliation: Jun. 20, 2026 If transparency and accountability are important to the American people, then don’t give CEOs an opportunity to skirt the rules.

Bridget Cassun — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bridget Cassun Affiliation: Jun. 20, 2026 We need more transparency, not less.

Bridget Nelson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bridget Nelson Affiliation: Jun. 20, 2026 We need to be holding companies accountable, not giving them more breaks. Keep accounting quarterly to make sure businesses stay on top of things.

Brinda Chavez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Brinda Chavez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Putting this rule into place would be much more costly for all of us, it would be covering up the actions and cost from the retail investors and the citizen purchasing the products!! Quarterly Disclosures protect us all from hidden extra charges and keep changes from happening without our knowledge for much longer periods of time! It would give them carte blanche for more than four months without our knowledge, and ability to stop them for a much longer period of time. That turns into millions of dollars over time we lose and they gain! There would be no recovery time!

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britanie ferguson — Jun 20, 2026
Subject: S7-2026-15 Comment From: britanie ferguson Affiliation: Jun. 20, 2026 Keep the quarterly reporting

Sent from my iPhone

Britblok — Jun 20, 2026
Subject: S7-2026-15 Comment From: Britblok Affiliation: Jun. 20, 2026 I and my portfolio manager rely on quarterly reports. The costs to companies I invest in are negligible and the ability for untrustworthy actors to hide bad data would grow by fifty percent. I am a retired Computer Hardware Architect. Paul Stannard.

Sent from my Galaxy

Britt Gathright The Motley Fool Community — Jun 20, 2026
Subject: File No. S7-2026-15 From: Britt Gathright Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. This change is anti-investor.

Brodie Cox — Jun 20, 2026
Subject: S7-2026-15 Comments From: Brodie Cox Affiliation: Jun. 20, 2026 Hi, keep reports quarterly so we know where our investments are trending, better yet monthly. There is no reason to d semu annual statements

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Brook Hemenway — Jun 20, 2026
Subject: S7-2026-15 From: Brook Hemenway Affiliation: Jun. 20, 2026 Quarterly reporting must remain!
Accountability must be maintained!

Sent from my iPhone

Bruce Conlin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bruce Conlin Affiliation: Jun. 20, 2026 Rolling back to less reporting is a bad thing. Revisions and accountability come when things are public and readily available. Hiding information or delaying only fosters fraud and cheating. DO NOT REDUCE REPORTING.

Sent from my iPhone 14 Pro Max
Please excuse any typos...

Bruce Dettling — Jun 20, 2026
Subject: S7-2026-15 Comment From: Bruce Dettling Affiliation: Jun. 20, 2026 Bruce Dettling. Retired, the market fluctuate's constantly we need up to date information so we can invest wisely. In a information age this makes no sense.!

Bruce Heddinger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bruce Heddinger Affiliation: Jun. 20, 2026 Leave it like it is.

Bruce Hempel — Jun 20, 2026
Subject: S7-2026-15 From: Bruce Hempel Affiliation: Jun. 20, 2026 Keep the requirements. No more Enrons.

Bruce Hempel
Tivoli, NY
845-616-9179 (c)

Yahoo Mail: Search, Organize, Conquer

Bruce Hlodnicki — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Bruce Hlodnicki Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Give us all of the corporate information!

Bruce Korb investor — Jun 20, 2026
Subject: File No. S7-2026-15 From: Bruce Korb In the computerized world, the releases should be made monthly or even weekly. Going to semi-annual is a huge disadvantage for ordinary investors. It gives insiders a much bigger window of opportunity. DO NOT DO IT.

Bruce Schwenke — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bruce Schwenke Affiliation: Jun. 20, 2026 We need the quarterly reports. Both my father and myself got screwed by Enron because things were hidden

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Bruce Taliaferro — Jun 20, 2026
Subject: S7-2026-15 Comments From: Bruce Taliaferro Affiliation: Jun. 20, 2026 Keep quarterly reports

Sent from my iPhone

Bruce Woodruff — Jun 20, 2026
Subject: Keep pit quarterly From: Bruce Woodruff Affiliation: Jun. 20, 2026 Sent from my iPhone

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Bryan Byers — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bryan Byers Affiliation: Jun. 20, 2026 Don't do this...! We can't go back... Corporations are not people and they need to be open and transparent to the people. Please don't do this...!

Bryan Byers
770-310-1821

Bryan Foat — Jun 20, 2026
Subject: S7-2026-15 From: Bryan Foat Affiliation: Jun. 20, 2026 Businesses are prone to push the rules and need to be regulated on one hand by the government and on the other held to account by their shareholders. The only way to do that is with information. And the only way at present that we can received timely information is through their quarterly reports. And especially given the propensity of the current administration to look the other way or receive payment for pardons for having done

the wrong things we as shareholders and investors cannot afford to let that happen officially

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Bryan Geer — Jun 20, 2026
Subject: S7-2026-15 From: Bryan Geer Affiliation: Jun. 20, 2026 As a retail investor I need accountability and I need my government to help with that not hinder it. Quarterly reporting is barely enough but semiannual is just asking for criminal behavior. No, no, no.

Bryan Geer
Huntington Beach, CA

Bryan Guiot — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Bryan Guiot Affiliation: Jun. 20, 2026 As a senior retired small investor I definitely want quarterly reporting to remain as is. Thank you for your consideration.

Burton Carrey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Burton Carrey Affiliation: Jun. 20, 2026 Oh hay, you guys just trying to set up more beneficial scenarios for insider trading huh?
Really ****** obvious. Cut the crap. This is not ok. You know this isn't ethical. But the question is, do you even care?

Because I assure you, a Day will come when you and everyone else including me will all answer for everything we have done in this lifetime.

And if you allow this dishonest, deceptive, blatantly obvious advantage for your buddies, then I will testify against you on that Day as a witness. And trust me, you don't want that to happen.

Ignore this warning at your soul's peril.

Burton Gillies — Jun 20, 2026
Subject: S7-2026-15 Comments From: Burton Gillies Affiliation: Jun. 20, 2026 tRump letting the fox guard the hen house!

C Edmonson — Jun 20, 2026
Subject: S7-2026-15 From: C Edmonson Affiliation: Jun. 20, 2026 We need accountability, keep this rule.

C G. — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: C G. Affiliation: Jun. 20, 2026 First, this rule would leave retail investors flying blind for six months at a time.
A lot can change inside a company in half a year debt can pile up, customers can vanish, lawsuits

can emerge, and management can make risky decisions that dramatically alter a company's financial health. Quarterly reporting forces companies to reveal these developments before they spiral out of control. Without it, ordinary investors would be making decisions in the dark while insiders stay fully informed.
Second, reducing transparency has always opened the door to fraud and abuse. Every major corporate scandal in modern history, Enron, WorldCom, Tyco, Lehman Brothers grew in the shadows created by weak or delayed disclosure. When reporting windows get longer, misconduct festers. Quarterly filings don't eliminate fraud, but they shorten the time bad actors have to hide it. The SEC was created after the 1929 crash precisely because lack of timely information allowed manipulation and deception to flourish. We should not repeat the mistakes that led to those disasters.
Third, retail investors will bear the brunt of this rule. Institutional investors and insiders will always have access to private channels, analyst briefings, and industry intelligence. Regular people do not. We rely on timely, accurate, public information to make informed decisions about our savings and retirement. Eliminating quarterly reporting tilts the playing field even further toward those who already have the advantage. It widens the information gap at the exact moment when markets are becoming more complex and volatile.
Fourth, quarterly reporting has strengthened U.S. markets for decades. The United States became the global leader in capital markets because investors around the world trusted our transparency standards. Rolling back those standards risks undermining that trust. Historically, when disclosure rules weaken, capital becomes more expensive, volatility increases, and confidence erodes all of which hurt small investors first.
Finally, this proposal contradicts the SEC's core mission. The SEC exists to protect investors, maintain fair markets, and promote transparency. Allowing companies to go silent for half a year does the opposite. It reduces accountability, increases risk, and makes it harder for everyday Americans to participate safely in the markets.
For these reasons, I strongly oppose Rule S7-2026-15. Retail investors deserve more.

C Harkin — Jun 20, 2026
Subject: S7-2026-15 Comments From: C Harkin Affiliation: Jun. 20, 2026 Transparency is needed. Regular quarterly reporting provides some level of transparency and allows investors to spot trends sooner so they can make better decisions regarding their investment of their hard-earned money.
Christine Harkin
Accounting Manager

Sent from my iPhone

C Harris — Jun 20, 2026
Subject: S7-2026-15 Comment From: C Harris Affiliation: Jun. 20, 2026 Christa Harris, Clinical director. If there are issues they won't be caught as fast if records can be sent every 6 months.

Christa Harris, Director
FVIP, CAMS, CADCII, ICADC, ECADC, SAP

galifesapservices@gmail.com

Georgia Life Center
3235 Satellite Boulevard
Building 400 Suite 300
Duluth, GA 30096

Office: (404) 902-3707
Fax: (404) 795-0726

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C Moralez — Jun 20, 2026
Subject: S7-2026-15 Comment From: C Moralez Affiliation: Jun. 20, 2026 Quarterly reporting allows investors to remain informed and does not seem like a whole lot to ask for.

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c. derderian — Jun 20, 2026
Subject: S7-2026-15 Comments From: c. derderian Affiliation: Jun. 20, 2026 Transparency must be maintained at all costs as this Trump administration is destroying, and allowing people to profiteer illegally off of these ill-gotten gains, thievery and fraud
Do not allow this to happen

Sent from my iPhone

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c. derderian — Jun 20, 2026
Subject: S7-2026-15 Comments From: c. derderian Affiliation: Jun. 20, 2026 Transparency must be maintained at all costs as this Trump administration is destroying, and allowing people to profiteer illegally off of these ill-gotten gains, thievery and fraud
Do not allow six months reviews
C Derderian

Sent from my iPhone

C.R. Snow — Jun 20, 2026

Subject: S7-2026-15 Comment From: C.R. Snow Affiliation: Jun. 20, 2026 Maintain quarterly reporting!

Sent via the Samsung Galaxy S24 FE, an AT&T 5G smartphone
Get Outlook for Android

Caesar Nguyen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Caesar Nguyen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am individual investor. I have learned a great deal to self teach myself financial analysis through quarterly reporting. If we were to allow companies to publish their financials semi annually vs quarterly, it doesn't allow people like me to keep a pulse on our portfolio businesses. Issues that we would've raised could be addressed faster. This lag in information reporting drives us to find it in other unreliable ways.

This timely reporting is what I need for proper analysis and to make informed decisions. We as equity holders cannot hold every company accountable without it

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Caitlin Murray — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Caitlin Murray Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keeping people in th3 dark about what is going on is going to cr3ate even more fear and panic and uncertainty and is going to make the economy an general welfare of the everyday American e en worse than it already is. Please do not do this. It looks like you are trying to hide shady things. It is not a good look.
Thank you for reading and thinking about all of the possible consequences of these actions
Caitlin Murray

Cam Tidwell — Jun 20, 2026
Subject: S7-2026-15 From: Cam Tidwell Affiliation: Jun. 20, 2026 It only takes a couple of minutes to sign a report. Exective that do not know what is going on in their company don’t deserve to be there. Every company I have worked for demands accountability, and every thing you do to be ethical.

Camey Sanchez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Camey Sanchez Affiliation: Jun. 20, 2026 Please do not decrease the Quarterly Reports to Semi-Annual. We need it to make timely wise decisions to keep America #1. Thank you!

Camey Sanchez
Marietta, GA

Camm Schamp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Camm Schamp Affiliation: Jun. 20, 2026 Please keep reporting quarterly.

Sent from my iPhone

Cammie Kramer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cammie Kramer Affiliation: Jun. 20, 2026 My name is Cammie Kramer. As a mother of three, I've taken my savings and investments seriously for a very long time. I'm in good shape for retirement and certainly want to keep it that way. Keep the filings quarterly.

Sent from my iPhone

Cammy Thompson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cammy Thompson Affiliation: Jun. 20, 2026 Transparency is a must. We cannot allow this to pass. We need to hold these companies accountable.

Cammy Thompson
Record Processor/ Validation Coordinator
University of South Carolina

Candace Bowers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Candace Bowers Affiliation: Jun. 20, 2026 Keep quarterly reports so ALL investors can monitor performance and make timely adjustments to take care of their own money.

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candace cantwell — Jun 20, 2026
Subject: S7-2026-15 Comments From: candace cantwell Affiliation: Jun. 20, 2026 Just because we have a TRashdUMP of a president doesn't mean even unscrupulous MAGA; ergo, the rest of us want to suffer ever increasing ENRONS, too!

Candace Ann Cantwell

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candace cook — Jun 20, 2026
Subject: S7-2026-15 Comment From: candace cook Affiliation: Jun. 20, 2026 Insider trading is alive

and well with the current fascist regime, while we middle class prosper very little. I am 75 and retired with no time to make money back..I am tired of being ****ed by a sham government for whom I did not vote! This is just another stupid idea to help Trump and the SEC shysters conceal fraudulent and dishonest practices. I tried to get out of the stock market and let my advisor talk me out of it. She's probably part of your shady back room deceptive deals. Your new motto should be Trust No One!! How many more ways can you think of to destroy us?
How many people do you think are going to invest when you pull some b******* like this? Atkins must be a real dumbass, but what else could I expect since he was put in by trump.
C A Cook, Retired

Candace Jones — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Candace Jones Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: SEC can not possibly remove quarterly financial reports. It would be beneficial to increase over site even more. Our country is rotting and great financial fraud theft is too great already and the more that cheat and steal the more common and acceptable it becomes.
I still remember the massive damage to our economy and it's clients and employees created by Enron's deception. The convicted deserved every day incarcerated and still got off easy considering the great loss to its employees and stockholders.

Candace McClutchy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Candace McClutchy Affiliation: Jun. 20, 2026 I worked in the industry for 20 years. I think they'll lose potential and current investors. It's their money, too. It's a bad idea, in my opinion.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Candace Neumeier — Jun 20, 2026
Subject: S7-2026-15 Comments From: Candace Neumeier Affiliation: Jun. 20, 2026 I truly believe that if this passes, there will be more opportunity for fraud. We already know that it is happening but it will get worse.

Sent from my iPhone

Candace Neumeier — Jun 20, 2026
Subject: S7-2026-15 Comments From: Candace Neumeier Affiliation: Jun. 20, 2026 I truly believe that if this passes, there will be more opportunity for fraud. We already know that it is happening but it will

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Candia Katich — Jun 20, 2026
Subject: S7-2026-15 From: Candia Katich Affiliation: Jun. 20, 2026 I think quarterly reporting is essential to prevent dangerous misinformation which can harm shareholders and pension funds. We must prevent future Enrons.
Candia Katich
Retired Educator dependent on a pension
Red Hook, New York

Sent from my iPad

Caprio Charlene — Jun 20, 2026
Subject: S7-2026-15 Comment From: Caprio Charlene Affiliation: Jun. 20, 2026 There a lot of fraud in the gov it becomes evil stopped selfish no god there in that world and we are finding some or a lot the ego blocks god was taught that yrs ago etc I do like president trump there others working behind the doors

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captainnellis — Jun 20, 2026
Subject: S7-2026-15 Comment From: captainnellis Affiliation: Jun. 20, 2026 Nancy Ellis, retired. A portion of my retirement income is in investments ntso I pay attention to the numbers. We need current and timely information .

Sent from my Galaxy

Caran Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Caran Jones Affiliation: Jun. 20, 2026 My name is Caran Jones. I'm an investor. I think quarterly reporting is necessary and should remain.

Sent from my iPhone

Cari Pinkerton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cari Pinkerton Affiliation: Jun. 20, 2026 No free passes too big money.
The rich keep getting richer while the hard working Americans struggle. Keep them accountable.
Retired but working part time to get by.

Carissa Ciampaglia — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carissa Ciampaglia Affiliation: Jun. 20, 2026 Returning the American people to the rules of the 1950s is theft. This will leave generations unable to age with grace and dignity. This is also another clear disruption to the pursuit of happiness and liberty, in favor of corporate gains, making it unconstitutional.

Carissa Panda
pandagirl.carissa@gmail.com

~ Not all those who wander are lost. ~ J.R.R. Tolkien

Carl DeMilia — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carl DeMilia Affiliation: Jun. 20, 2026 Carl DeMilia. Retired

Companies should continue to report quarterly so that investors (particularly) with retirement accounts can make informed decisions regarding their holdings.

Carl Newton — Jun 20, 2026
Subject: S7-2026-15 From: Carl Newton Affiliation: Jun. 20, 2026 Carl Newton, Former Business Owner now Retired..
Currently trading stock on NYSE, NASDAQ etc. '

Raleigh NC

SEC,
The requirement for Quarterly Reporting was in response to past issues the corp misrepresenting financials reports to the public and others. One instance in particular was Enron..

Another one, all tho not an american company, was NorTel. I had friends that worked their and had retirement accounts decimated due to corp malfeasance and blatant lies on financials that was reported to the public. All the while management was aware of what was going on.

The Quarterly Reporting requirements are doing a good job of keeping most of the flow in info true and accurate as there is the fear of jail time..

If this if removed or extended it will result in more issues with getting good info quickly as the markets in this day and age move very quickly as we can see by the latest SpaceX IPO..

Please keep the requirements and strengthen them as well..

Thank You for all you do at times,

Carl Newton

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carl Overholser — Jun 20, 2026
Subject: S7-2026-15 Comment From: carl Overholser Affiliation: Jun. 20, 2026 Sondra Overholser, I am a small investor however I should know how the companies that I have put my money into have been doing. They know and they will move their own investments, leaving us
out. That is much like insider trading. Please SEC still require the quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

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carla bryant — Jun 20, 2026
Subject: S7-2026-15 Comment From: carla bryant Affiliation: Jun. 20, 2026 No more secrets!!! What has happened to transparency? The rules are all changing and this one needs to be made more frequent reporting if anything. I invest my hard earned dollars…even though a “pea in your chef salad”, I deserve to know where my dollars go, as well as how you manage them. Absolutely no changes to reporting.

Sent from my iPhone

Carla Johnson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carla Johnson Affiliation: Jun. 20, 2026 Do you have to screw up everything? Keep the quarter ly reporting. We can hope that would make and fraud or mismanagent. Carla Johnson

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Carla Oddo — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carla Oddo Affiliation: Jun. 20, 2026 My name is Carla Oddo, originally from NYC and now living in Northwest, NJ. I have worked in education and Corporate with the propensity of my time in sales compensation and compensation management positions. As stockholders we are part owners of many companies and in today's fast paced world owners deserve and need to know the details of what is going on in the companies they are funding. Cutting back financial reporting to biannually would severely inhibit investors planning and decision-making. Personally, without quarterly information I would be less likely to invest where dollars are needed more i.e., in newer companies, unproven spaces. Hesitation and pulling back investments serves no economy especially not the fast-paced on that exists today. The excuse that it takes too many resources and puts a strain on companies to compile and release results is bogus especially with the ability AI has to complie and summarize data. The SEC needs to always be on the side of investors and more data and more reporting should be its goal. The stability of the market and transparency from companies should also be the SEC goals
Quarterly data, at a minimum, should remain the standard.

Sincerely, Carla Oddo

Carlos David — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carlos David Affiliation: Jun. 20, 2026 Quarterly reporting

is critical to transparency and proper comparison between investments. Bi-annual reporting gives bad actors too much time to hyde their wrongdoings and private investors are left holding the bag. This attempt is clear proof that our politicians want to take advantage of their constituents. Leave reporting as it is right now. You work for the American People and We The People never asked you to modify it.

Carlos

Ad astra per aspera
(Sent from my iPhone)

Carmela Di — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carmela Di Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Must continue to report, no ifs, ands or deviations

Carmen Dannenbring — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carmen Dannenbring Affiliation: Jun. 20, 2026 That’s a system ripe for corruption

Sent from my iPhone

Carmen McCann — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carmen McCann Affiliation: Jun. 20, 2026 The ENRON fiasco could have been prevented had there been safeguards in place such as a QUARTERLY signature whereby it is attested the financial health of a company is safe and sound. This policty of quarterly signatures assures the public their investments are made based on sound accountability. I retired from Social Security. As an employee I was required to observe strict rules on ethics and accountability, I considered myself a steward of the public trust. CEO's are already earning millions of dollars and building very large egg nests and retiring with over inflated retirement packages. I don't believe that asking CEO's to sign the fruit of their labor will diminish their titles or overburden their schedules. If and when a CEO or his underlings cook the books we will have another ENRON. That's unacceptable and a diservice to the American public who likes to invest their hard earned money. If we have another ENRON, the public will loose trust in the markets which is not good for a healthy economy. The small investor like me looses her money and the guilty parties walk away scott free with their egg nests intact, for punishment they receive a slap on the wrist and perhaps a token fine. We loose our liveholds.

Carol — Jun 20, 2026
Subject: S7-2026-15 From: Carol Affiliation: Jun. 20, 2026 The super rich need to follow the law and disclose their income. My name is Carol Sandberg.

Carol — Jun 20, 2026
Subject: S7-2026-15 From: Carol Affiliation: Jun. 20, 2026 The super rich need to follow the law and disclose their income.

Carol Anderson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carol Anderson Affiliation: Jun. 20, 2026 My husband and I are in our 80's , both retired public school teachers. We both feel quarterly reporting promotes transparency in financial matters. Please do not allow the reporting to only be done every 6 months. I fear it will contribute to shady dealings.

Sent from my iPhone

Carol Angiollo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Angiollo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please leave our ability to see what is happening QUARTERLY IN PLACE.
We need to know what's happening and be able to make adjustments accordingly. Too much time is wasted if we only see what is happening semi-annually.

Concerned investors,
Carol & Steve Angiollo

Carol Arocha — Jun 20, 2026
Subject: S7-2026-15 From: Carol Arocha Affiliation: Jun. 20, 2026 Keep them as honest as possible. Keep the guarterly reporting. Add a twice a year audit.

Sent from my iPad

Carol Asper — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Asper Affiliation: Jun. 20, 2026 Keep the quarterly reports, any company on the stock exchange needs to report quarterly to the people who own shares. End of discussion

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carol ballantine — Jun 20, 2026
Subject: S7-2026-15 Comments From: carol ballantine Affiliation: Jun. 20, 2026 Aren't we tired and sick of graft?

Sent from my iPad

Carol Boq — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carol Boq Affiliation: Jun. 20, 2026 There is no valid reason to go back to 1950's reporting. If I lost ⅓ of my savings I would be in a world of hurt financially. Who wants this? Billionaires and CEO's? What about us, the little people who can't afford this loss.

Carol Cerase — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Cerase Affiliation: Jun. 20, 2026 I depend on the knowledge from quarterly reports to guide my retirement investments. Every Six months is not going to cut it, I need more up to date information. Carol Cerase, hollysgranny51@hotmai.com

Get Outlook for iOS

Carol Dodd — Jun 20, 2026
Subject: S7-2026-15 From: Carol Dodd Affiliation: Jun. 20, 2026 Save quarterly reporting or make it monthly. They will never report more than required and will always cheat when they can. Don't make it easy for them.
Carol Dodd

Carol Farina — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carol Farina Affiliation: Jun. 20, 2026 What is wrong with transparency in these troubled times????

Carol Freeman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carol Freeman Affiliation: Jun. 20, 2026 SEC should be looking out for consumer/public interest, not big business. Consumer interest is better served with more frequent, quarterly reporting. No change please.

Carol Freeman
Bel Air. MD

Sent from my Galaxy

Carol Furlong — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Furlong Affiliation: Jun. 20, 2026 I worked for a bank

for 44 years and we hated quarterly reporting but we did it because it was right. PLEASE don't fo to 6 months!!

Carol Garner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Garner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not advantage companies over individuals in making investing decisions

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Carol Gibson-Kish — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carol Gibson-Kish Affiliation: Jun. 20, 2026 We need to retain quarterly reporting because it serves shareholders best. Quarterly reporting means greater transparency and accountability, allowing shareholders the flexibility to shift or transfer funds if they deem it necessary. Semi-annual reporting is a throwback that does not work, as history has shown us.

There is no reason to return to a failed policy.

I am Carol Gibson-Kish, a retired technical writer living just outside Manhattan.

Thank you for considering my thoughts.

Yours truly,
Carol Gibson-Kish

Carol Giese — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Giese Affiliation: Jun. 20, 2026 Please keep QUARTERLY reports. Our investments are important to us anc we need to be INFORMED. Thank you

Sent from my iPhone

Carol Hale — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Hale Affiliation: Jun. 20, 2026 This is not fair to investors. I have a lot of money invested and cannot afford to lose it. Please don't change the status quo.
Carol Hale
Retired

Carol Hanba — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Hanba Affiliation: Jun. 20, 2026 This change would be

bad for investors.
Carol Hanba
Registered Dental Hygienist, retired

Sent from my iPhone

Carol King — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol King Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a senior I need to know my financial situation more than once in a while. I worked hard for what I have and I need to be able to make good choice in a timely manner.

Carol LaBorie — Jun 20, 2026
Subject: S7-2026-15 From: Carol LaBorie Affiliation: Jun. 20, 2026 Taxpayers must sign electronicallywhen they pay their quarterly estimated income tax payments. I'm not wealthy and I'm not a CEO, but I do that because I must be accountable for what I report to the federal government. The buck stops with the CEO, so they should continue being required to sign the quarterly reports each quarter. We do it. So should they. It's called accountability.

Sent from my iPad

Carol Leake — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Leake Affiliation: Jun. 20, 2026 The financial sector has demonstrated time & again that they need frequent doses of sunlight to help prevent fraud.

Sent from my iPhone

Carol Limbach — Jun 20, 2026
Subject: S7-2026-15 From: Carol Limbach Affiliation: Jun. 20, 2026 Dear SEC,

I'm a senior Citizen with some investments to live on for the duration and my heirs.

Quarterly Reports must remain the standard. Investors need protection. There's no legitimate reason to change.

ENRON'S history is scandalous. It's rife with fraud and disasters.

Sincerely,

Carol Limbach
2533 E Denton Ave
St Francis, WI 53235

Carol Mann — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Mann Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need full transparency as retail investors. The gane us already stacked against us. This change would completely blindfold us!

Carol Melaragni — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carol Melaragni Affiliation: Jun. 20, 2026 My name is Carol M., live in PhiladelphiaPA. Please, please, please stay with quarterly reporting!!! I am retired, recently lost my husband/soulmate and have only Social Security and a modest monthly amount from the rollover of my husband's retirement package. I cannot afford to lose even $1 of it!!!

Carol Murray — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carol Murray Affiliation: Jun. 20, 2026 That seems like you are giving them a legal way to steal ! Shame on you

Carol

Carol O'Connell — Jun 20, 2026
Subject: S7-2026-15 From: Carol O'Connell Affiliation: Jun. 20, 2026 Quarterly reporting is reasonable. It coincides with fiscal accounting and reporting company is already doing.

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carol oris — Jun 20, 2026
Subject: S7-2026-15 Comments From: carol oris Affiliation: Jun. 20, 2026 To Whom It May Concern,

I am writing to express my strong opposition to this proposal. Delaying transparency for six months is unacceptable, as it allows too much critical information to be buried.

The public deserves full transparency now. This feels like a significant step backward, and we must prioritize open accountability.

Sincerely,

Carol O.
Midland

Carol Peebles — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Peebles Affiliation: Jun. 20, 2026 Do not let them change the quarterly reporting.

Carol Perryman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Perryman Affiliation: Jun. 20, 2026 Reporting should remain quarterly. It serves no taxpayer/investor interests to do otherwise.

Carol Richards — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Richards Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I think any move toward less transparency is bad for the investor. There have been too many scandals in the trading and markets. Why would you want to increase the risks for the public? Quarterly reporting should remain mandatory.

Carol Rowley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Rowley Affiliation: Jun. 20, 2026 I want quarterly reports on my investing

Sent from my iPhone

Carol Simpson — Jun 20, 2026
Subject: S7-2026-15 From: Carol Simpson Affiliation: Jun. 20, 2026 I'm a retired attorney living in Texas. I'm appalled that the SEC would propose to reduce by half the number of times a year that a CEO must certify its company financials. The reports must be done quarterly; why shouldn't the CEO have to vouch for their authenticity? It just gives fraudsters an extra three months to hide or cover up. These quarterly earnings reports are the verification to stockbrokers, fund managers, financial advisors, and individual investors that the numbers reported can be relied upon. Why reduce the quality of financial information available?

I strongly urge the SEC to retain the quarterly reporting requirement.

Carol Simpson
Gordon, TX

Carol Simpson
580 Post Oak Rd
Gordon, TX 76453

Carol Spitzley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Spitzley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I need to see my financial information monthly. It is already too long to go quarterly. Six months would not be fair. Too much could happen in that time.

Carol Stockton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carol Stockton Affiliation: Jun. 20, 2026 Nooooo!!!!!

Carol Swirsky — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carol Swirsky Affiliation: Jun. 20, 2026 Keep the quarterly reports! Cswirsky Retired

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Carol Veenhuis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carol Veenhuis Affiliation: Jun. 20, 2026 Please continue quarterly reports!

Sent from my iPhone
Carol Veenhuis

Carol Walker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carol Walker Affiliation: Jun. 20, 2026 This is a rule for cheaters.

Carol Williams — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carol Williams Affiliation: Jun. 20, 2026 Keep current reporting as is. To the Securities and Exchange Commission:

Carole Ayala — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carole Ayala Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY, FERRET OUT THE CHEATERS

Carole Beckham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carole Beckham Affiliation: Jun. 20, 2026 It must remain quarterly due to all the corruption in our country. This corruption is destroying our country.
Carole Beckham, Retired Technical Writer

Sent from my iPad

Carole Nichols — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carole Nichols Affiliation: Jun. 20, 2026 Nope. Nada. No way. Overwhelming response has been no. Will your u do it anyway?

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carolina alvarado — Jun 20, 2026
Subject: S7-2026-15 Comments From: carolina alvarado Affiliation: Jun. 20, 2026 It Encourages Much More
Keep It Quarterly It's A Great Reminder For Investors
🔥🔥🔥🔥

Sent from my iPhone

Carolina Musick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carolina Musick Affiliation: Jun. 20, 2026 I'm Carolina Musick, a middle school teacher. I have to enter grades for my students a minimum of every five weeks, which, as we all know, gives them information about how they're doing and gives them time to adjust and make improvements. If grades were once a semester, there's not enough information to see the trends before an academic disaster strikes, and students lose all kinds of privileges, and worse, they are unprepared for their future in school, life, and our democracy.

Reports by the SEC—a grade of sorts—are inordinately more consequential to the financial lives of hundreds of millions of Americans. And they measure how the most powerful in our society are deciding those financial futures.

Without quarterly oversight and accountability on the part of the government and shareholders, there's history to show that powerful elite corporations will repeatedly take our hard-earned and -saved retirements and mortgages and run. With nary an executive sent to jail for it, and financial penalties on the scale of a wag of the finger, it ensures sure that, given the opportunity—and the SEC looking away for six months at a time—they'd do it again and again, gambling with Americans' financial lives, **** the collateral damage on Main Street.

Biannual reports obscure and cloud how corporations operate, and will undoubtedly lead to furthering plutocracy in America to the detriment of regular folks's economic freedom.

Keep SEC reports quarterly, keep oversight and transparency.

Carolina Musick
La Cañada, California

—Carolina

Caroline Detmer & Stanley Holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Caroline Detmer & Stanley Holmes Affiliation: Jun. 20, 2026 we need accurate and timely reporting! Not less!!!

Caroline Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Caroline Jones Affiliation: Jun. 20, 2026 Haven't we had enough robbery and pillage from this God forsaken administration. (Not a question.)
Abso-freaking-lutely not is this proposition okay.

Caroline Schultz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Schultz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a flagrant attempt to fog up what should be transparency to protect the average investors.
it's totally to benefit insiders.
Talk about a swamp of insiders trying to to continue to benefit themselves at the expense of the average American!!
How in God's name is this "making America Great" ???
DISGUSTING !!!

Caroline Taylor — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Taylor Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If you allow quarterly reports to go on checked unverified, and not transparent, then you read the system against less informed investors. Who doesn't check their bank account more than once every six months? Who doesn't look at the state of their business' finances for up to six months? No one.
the answer is no one and if they don't check it then they're not a good business person and they're probably gonna fold. keep the stock market safe for all of us. Please ,don't make this change!!

Caroline Watson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Caroline Watson Affiliation: Jun. 20, 2026 I need quarterly reporting. I am a retiree and investor.
Shorter timing is advantageous in my planning.
From CAROLINE WATSON 2413 Sarazen Ct. Florence, SC 29506

Carolyn Brew — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carolyn Brew Affiliation: Jun. 20, 2026 C Brew, Retired, Keep it Quarterly. A new SEC proposal would let them go dark for six months at a time which would allow undermining everyday people and cheating.

Sent from my iPhone

CAROLYN BRYANT — Jun 20, 2026
Subject: S7-2026-15 Comments From: CAROLYN BRYANT Affiliation: Jun. 20, 2026 Hi from Carolyn A Bryant, CPA -
If you give companies one inch of slack, they will find a way to hide, stash, abscond, fudge, distort, and otherwise provide information that is NOT timely and usable. As a shareholder, I deserve to know how MY company is doing in a timely manner. There is no good reason to change the quarterly reporting system, unless you are a company that is not operating fairly and openly.

Carolyn Derby — Jun 20, 2026
Subject: S7-2026-15 From: Carolyn Derby Affiliation: Jun. 20, 2026 Keep executives accountable by keeping quarterly reporting

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Carolyn Fleischner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Fleischner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keeping quarterly financial reports quarterly protects all investors from staying informed about the stability of the company or corporations! Doing these disclosures only every 6 months only protects the insolvent companies or corporations, not the American Public! Thank you & prove you are qualified to oversee our Stock Market from Fraudulent business practices!

Carolyn Garrod — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Garrod Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We the People of the USA need to know what our money is doing!!!! Send all the normal statements to use. It's crucial that we have a handle on this!!!!!

Carolyn Oberfeld — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carolyn Oberfeld Affiliation: Jun. 20, 2026 Quarterly reporting is necessary to retain stability to the markets. Negative earnings surprises in a semi annual environment will create more volatility amd less confidence in the market system. Negative earnings that aren't reported for 5 months could create panic or lack of confidence in the company.

This has been tried once before and it didn't end well. (ENRON)

Carolyn Oberfeld

Carolyn Penix — Jun 20, 2026

Subject: S7-2026-15 Comments From: Carolyn Penix Affiliation: Jun. 20, 2026 Hell NO! Typical of this administration, all they know is to grab as much money while in office as they can get their grubby, greedy hands on! Take it from working people and give it to companies, ceo's and other greediest! PUT A STOP TO THEM NOW!

Sent from my iPhone

Carolyn Pesheck — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Pesheck Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is no valid reason to change reporting regulations. In this era of fast change, we need all the information we can get!!

Carolyn Purcell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carolyn Purcell Affiliation: Jun. 20, 2026 The timely and consistent provision of financial information is absolutely paramount for maintaining a robust and trustworthy investment environment. It is my firm conviction that the practice of quarterly reporting is not merely beneficial, but an essential cornerstone for informed decision-making and investor confidence, which should be steadfastly maintained.

The adage "knowledge is power" rings particularly true in the financial markets. Quarterly disclosures offer a vital, granular snapshot of an entity's performance, strategic execution, and overall health within a relevant timeframe. This regular cadence allows investors to meticulously track operational trends, assess risk exposures, and evaluate management's agility in navigating evolving market conditions. Reducing this frequency to a semi-annual basis would create significant informational voids, obscuring critical developments and potentially leading to delayed or suboptimal investment choices.

Such an extended reporting interval introduces a substantial lag, diminishing the relevance and utility of the data available to stakeholders. Investors require current and comprehensive insights to accurately value assets, allocate capital prudently, and manage their portfolios effectively. A move away from quarterly reporting could foster an environment of increased uncertainty and speculation, potentially eroding investor trust and making it more challenging to attract and retain capital. Therefore, upholding quarterly reporting standards is a clear demonstration of commitment to transparency, accountability, and the empowerment of all stakeholders to make well-grounded and strategic investment decisions.

Carolyn Purcell (Retired)
Oklahoma City, OK

Carolyn Richter — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Richter Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting. You are hurting common investors and the worlds economy.

Carolyn Seal — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Seal Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: The Trump admin has raped our country of every important government program. The programs that protect our wildlife and the planet are dispicable.
The Trump admin has killed many people here and around the world. I just heard today Hegseth said immunizations for military personnel that live on top of one another is too much. Now they have a flu epidemic. Just know everything they do is about greed or stupidity.

Carolyn Stern — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carolyn Stern Affiliation: Jun. 20, 2026 Carrie Stern, retired, there is no good reason why this shouldn't stay quarterly unless someone's trying to hide information. Just leave it the way it is, if it's not broke no reason to fix it. Government and corporations need to start being held accountable. Stop doing dirty business behind the American people's back!

Get Outlook for iOS

Carolyn Tompkins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Carolyn Tompkins Affiliation: Jun. 20, 2026 Quarterly reporting works. Why go to something that has proven to be unsuccessful? We, the American people deserve better. Carolyn Tompkins- Retired - Oklahoma

Sent from my iPhone

Carolyne Wedelstaedt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Carolyne Wedelstaedt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Nobody is 'Watching out for you and me" they are in it for the win for o ly the 1%. Stop making your own regulations and laws.
You are making lawless decisions and you will not make any changes that would affect the betterment of our communities and citizens.
The United States has been an inclusive nation, let's keep it that way.

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carolynmcdonough — Jun 20, 2026
Subject: Comment on S7-2026-15 From: carolynmcdonough Affiliation: Jun. 20, 2026 Keeping quarterly reporting helps keep investors aware of what's happening with their investments. Transparency is key. There are reasons we went to quarterly after 1955, and those reasons are just as valid today. Keep quarterly!
Carolyn McDonough

Sent from my Galaxy

Caron — Jun 20, 2026
Subject: S7-2026-15 Comment From: Caron Affiliation: Jun. 20, 2026 Big business does not have enough guardrails as is. I completely oppose this step back in accountability. In an environment that struggles with et5, this just sets them free to do whatever.

Caron Rivera

Everyday Faith. Everyday.
Javajeansnjesus.com

Sent from my iPhone

Carri Kennerly — Jun 20, 2026
Subject: S7-2026-15 Comments From: Carri Kennerly Affiliation: Jun. 20, 2026 I want the reporting to stay quarterly! I'm retired & the majority of my income comes from the stock market. Big business has proven that they can't police themselves. Going semiannually would give them more opportunity for wrong doing and my nest egg would be compromised. There is NO need for it to be only twice a year. Quarterly has become the standard for all things financial in the US.
Carri Kennerly
Retired

Sent from my iPhone
Have a good day,
Carri Kennerly

Carrie King — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carrie King Affiliation: Jun. 20, 2026 Carrie King Retired. As a recently retired person, my investments help me afford my Basics and I am very concerned that I will get robbed Blind by this. I think this is a great opportunity
for firms to commit fraud at our expense and it is a completely bad idea.

Yahoo Mail: Search, Organize, Conquer

Carrie Quake — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Carrie Quake Affiliation: Jun. 20, 2026 Please keep the quarterly reporting. It will destabilize the market and individual accounts too much.

Carrie Rancuret — Jun 20, 2026
Subject: S7-2026-15 Comment From: Carrie Rancuret Affiliation: Jun. 20, 2026 A routine of disclosure is necessary, as is a routine of evaluating company disclosures is for those who own tiny parts of companies through stocks or fractional stock ownership. Kepp the current 3 month, i.e. quarterly, reporting period.

Regards,
Carrie Rancuret

Caryl Sewell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Caryl Sewell Affiliation: Jun. 20, 2026 We need everyone to invest and do well. That requires timely information! keep quarterly payments.

Sent from my iPhone

Casey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Casey Affiliation: Jun. 20, 2026 Sally Simonton, Retired, it matters to me a lot!!! Tired of our morals and values being trampled on!! This just has to stop!!!

Yahoo Mail: Search, Organize, Conquer

Casey Campbell — Jun 20, 2026
Subject: S7-2026-15 From: Casey Campbell Affiliation: Jun. 20, 2026 Keep the quarterly reports!

Sent from my iPhone

Casey Leger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Casey Leger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a small investor, I rely on quarterly reports for my decision making. Larger investors can pay professionals to watch their interests. I cannot.
In this time of runaway corruption and general instability, information is more important than ever. To me, less reporting means less safety for my nest egg. I can't help but think that's a feature and not a bug. Please reconsider.

Casey Lenderman — Jun 20, 2026
Subject: S7-2026-15 From: Casey Lenderman Affiliation: Jun. 20, 2026 Good morning,

My name is Casey, and I'm a certified investor from Connecticut. These rule changes could prove devastating to my portfolio and leave me no choice but to invest my assets in more stable and predictable markets abroad. The last time we had semi-annual reporting it devastated our markets. The world is moving faster, not slower, and moving to semi-annual reports in a world where a month can drastically change fortunes is an outright foolish mistake.

Sincerely,

Casey L.

Casey S Winthrop university — Jun 20, 2026
Subject: File No. S7-2026-15 From: Casey S Charlotte NC here and this shit is stupid. Just another case of rich assholes trying to send the working American back into a depression. Since they're forcing a capitalist society down our throats why aren't they looking out for the consumer?? Unchecked and unregulated reporting just tells me THE SEC IS GETTING SHADIER

Cass — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cass Affiliation: Jun. 20, 2026 Quarterly reporting should be the BARE MINIMUM! Do not make it less!!

Cassandra Mertz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cassandra Mertz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I oppose Rule S7-2026-15 because reducing the frequency of required corporate disclosures would make public markets less transparent and less fair for ordinary investors.

Quarterly reporting serves an important purpose. It ensures that material information about a company's financial condition, business performance, risks, liabilities, and strategic direction is made available to the public on a regular basis. Without these disclosures, investors could go much longer without learning about significant developments that affect a company's value and prospects.

Transparency is one of the foundations of healthy capital markets. Timely reporting helps promote accountability, discourages misconduct, and allows investors to evaluate companies based on current information rather than outdated information. While quarterly reports do not eliminate fraud or corporate mismanagement, they help shorten the period during which problems can remain hidden from the public.

The lessons of the 2008 financial crisis should not be forgotten. One of the recurring themes of major financial crises and corporate scandals is that risks often build for long periods before becoming visible to investors, regulators, and the public. Although quarterly reporting is not a

guarantee against misconduct or systemic risk, reducing transparency would move markets in the wrong direction. Public companies should be required to provide timely and consistent disclosures so that investors can identify problems earlier rather than later.

History shows that when transparency is weakened, investors often pay the price. Major corporate failures such as Enron and WorldCom demonstrated how significant problems can grow while remaining hidden from shareholders until enormous damage has already occurred. More recent financial failures have likewise shown the importance of timely disclosure, accountability, and investor access to reliable information. The appropriate response to these lessons is greater transparency, not less.

This proposal would create a significant information gap for the public. In today's fast-moving economy, six months is a very long time. A company can experience substantial changes in its financial condition, debt levels, customer demand, legal exposure, executive leadership, or operational performance within a single quarter. Investors should not be expected to wait half a year to receive standardized information about developments that could materially affect their evaluation of a public company.

As an individual investor, this proposal would reduce my ability to make informed decisions based on timely, publicly available information. I rely on transparent and consistent disclosures to understand the companies that participate in our public markets and to have confidence that all investors have access to the same core information. Reducing reporting requirements would make me less confident that retail investors are competing on a fair and level playing field with larger institutions that have greater resources and access to information.

The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Weakening reporting requirements moves in the opposite direction. Public companies benefit from access to public capital markets, and regular disclosure is one of the responsibilities that comes with that privilege.

For these reasons, I urge the SEC to reject Rule S7-2026-15 and preserve quarterly reporting requirements for public companies.

Cassy Burleson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cassy Burleson Affiliation: Jun. 20, 2026 Cassy Burleson, Professor, Baylor University and former securities fraud investigator. Because of my experience in tracking companies that were being investigated by the SEC, I know it's imperative to have quarterly reports so that red flags can be seen earlier.

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cat man — Jun 20, 2026
Subject: S7-2026-15 From: cat man Affiliation: Jun. 20, 2026 My name is Donald Dawson and I would like to express my ideas. As a retired couple we are at the mercy of the millionaire class, it seems our votes are not as powerful as others. I served in Vietnam, not for corporations but for our community. Business is the driver behind most of the world's conflicts, people's lives means nothing. We are in a dangerous position...it will require All to save the future. I think we're screwed.

Cat Rainwater — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cat Rainwater Affiliation: Jun. 20, 2026 There is no reason to abandon quarterly reporting; except to hide and influence.

We remember Enron. Quarterly reporting must stay.

I vote no to abandoning quarterly reporting.

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catazure — Jun 20, 2026
Subject: S7-2026-15 From: catazure Affiliation: Jun. 20, 2026 In my former line of work, we had monthly financial reports which were presented to the Board of Directors for their signature. I think CEOs should have to sign and be faced with consequences for malfeasance. I am the retired former Deputy Director of CareerSource Gulf Coast and live in Lynn Haven FL.

Catherine Blaufarb — Jun 20, 2026
Subject: S7-2026-15 From: Catherine Blaufarb Affiliation: Jun. 20, 2026 No leave it quarterly

Catherine
Cell 210-602-4357

Catherine Childers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Childers Affiliation: Jun. 20, 2026 To the Securities and Exchange
Subject: Comment Opposing Proposed Rule S7-2026-15
To the Securities and Exchange Commission:
I am writing as a retail investor to express my opposition to the proposed rule [Rule Number S7-2026-15.
I believe this proposal would reduce transparency and limit the information available to individual investors. Access to timely, accurate, and complete market information is essential for retail investors to make informed investment decisions and to maintain confidence in the fairness of U.S. capital markets. At this time in history, transparency is of upmost importance.
The proposed rule appears to create circumstances in which important information may be less visible, less accessible, or more difficult for ordinary investors to obtain and evaluate. While institutional investors often have access to extensive resources and specialized analysis, retail investors depend heavily on publicly available disclosures and transparent market practices.
The SEC's mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. In my view, this proposal would undermine investor protection by reducing transparency and potentially increasing the informational disadvantage faced by retail investors.
I respectfully urge the Commission to withdraw, substantially revise, or reject this proposal unless it can demonstrate that investor transparency will be preserved or enhanced. Any regulatory changes should strengthen—not weaken—the ability of retail investors to access information and participate in the markets on an equal footing.
Thank you for considering my opinion.
Sincerely,

Catherine Childers

Catherine Cretu — Jun 20, 2026
Subject: S7-2026-15 From: Catherine Cretu Affiliation: Jun. 20, 2026 Public companies are financed by the public. CEOs are paid to run the company and report results to the owners. The law must hold them accountable for reporting those results accurately and truthfully. Keep the quarterly requirements.

Sent from my iPhone

CATHERINE GARDNER — Jun 20, 2026
Subject: S7-2026-15 Comments From: CATHERINE GARDNER Affiliation: Jun. 20, 2026 Don't let Co.'s go dark.
Catherine Gardner, retired.

Catherine Gardner
Quality Control Inspector

Catherine Gorman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Gorman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need honesty and full disclosure on a regular basis.

Catherine Jensen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Jensen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is imperative that you continue quarterly disclosures to help me and others to make informed decisions about investments. Public companies shouldn't be able to take vital information away from the public. Please keep quarterly disclosures!
Thank you.

Catherine Kennedy Riggs — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Kennedy Riggs Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I need current information to inform decisions about my retirement investments.

Catherine L — Jun 20, 2026
Subject: S7-2026-15 Comments From: Catherine L Affiliation: Jun. 20, 2026 Please keep the current reporting requirements intact. As an investor, stockholders and person who is due to reture in less than 10 years, I would like to retain the current reporting requirements to maintain the financial accountability and track stability of corporations.

Catherine Loveless

Catherine Miller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Catherine Miller Affiliation: Jun. 20, 2026 My name is Catherine Miller and I'm a mother and business owner just starting my financial investment journey. We must keep quarterly earnings reports. More transparency is always better. Americans are consistently fighting to gain wealth… when it comes to money, please don't allow companies to provide less information legally. That helps no one except the large companies, which are destroying humanity, and already receive more breaks than individuals. We work to eat, we work to play, we cannot NOT work. The only way out is inheritance or lucky investments. Please keep this engine alive for us to properly invest in a company. Example: If I invested in my son's business I would expect to be able to receive financials at ANY point. That should be relatively possible for Americans in the stock market. Keep quarterly earnings reports. Maybe make them MONTHLY. Why are individuals made to provide financials all the time yet big companies profiting off of us are not. It makes no sense. Plz don't allow this change.

Catherine miller
Owner of refocus portrait studio
Baltimore, MD

Sent from my iPhone

Catherine Swango — Jun 20, 2026
Subject: S7-2026-15 Comments From: Catherine Swango Affiliation: Jun. 20, 2026 Keep with the quarterly reporting. It helps keep the big guys in check.

Cathryn Comfort — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cathryn Comfort Affiliation: Jun. 20, 2026 No. Absolutely not. Big companies and corporations already have enough advantages over private individuals. We want more insight, not less. We want no more takeover of businesses, pile on of debt and then bankruptcy such as JoAnn Fabrics, etc.
Cathy Comfort
private investor

Cathy Cot y — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cathy Cot y Affiliation: Jun. 20, 2026 Many of us are watching. In my opinion it should not be quarterly. With what has happened in this country under the current leadership it should be monthly !!

Cathy Crosby — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cathy Crosby Affiliation: Jun. 20, 2026 Do not change the quarterly reporting policy. People of this country who invest in the stock market deserve current information. Quarterly reporting is a necessary tool for all investors. My name is Catherine Crosby. I am retired.

Cathy Crosby

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cathy hughes — Jun 20, 2026
Subject: S7-2026-15 Comment From: cathy hughes Affiliation: Jun. 20, 2026 Cathy Hughes, small business owner semiretired. I want to know there is real accountability in the companies I'm investing my funds. This helps prevent fraud and holds the top accountable.

Cathy Hughes, quilter

Cathy Lanzl — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cathy Lanzl Affiliation: Jun. 20, 2026 Keep quarterly income reporting. It keeps the businesses honest. It keeps the books clean. KEEP IT QUARTERLY!!!

Cathy Larimer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Larimer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

The financial health of a company we own a stake in is crucial information for investors. Quarterly reports need to remain mandatory, if only to keep eveyone honest. I realize quarterly filings will not eliminate all fraud but they will make it apparent much sooner rather than later.

Cathy Martin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cathy Martin Affiliation: Jun. 20, 2026 Keep quarterly

Sent from my iPhone

CATHY MATHEWS — Jun 20, 2026
Subject: S7-2026-15 Comments From: CATHY MATHEWS Affiliation: Jun. 20, 2026 It's essential that we uphold the requirement for quarterly reporting. Consumers are the ones who will suffer from this, while only the cheaters will benefit.

We have seen what happens when there is a lack of transparency – let's not this let this happen again.

Sent from my iPhone
Cathy

Cathy Razmus — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cathy Razmus Affiliation: Jun. 20, 2026 Oh hell no! Why put our funds at risk to make it easier for corporations to hide their activity and sell us out. Cathy Razmus...retired with investments that need to grow another 20 years..

Cathy Reinmund — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Reinmund Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not change the reporting standard. Investments are made with the history of the product. Harm will come to investors if they are not privy to the records.

Cecilia Courneya — Jun 20, 2026
Subject: S7-2026-15 From: Cecilia Courneya Affiliation: Jun. 20, 2026 Quarterly reporting best protects the investors and their investment

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cegp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: cegp Affiliation: Jun. 20, 2026 cNo going back!! I won't survive if I lose my meager investments!
Colleen Powers
Retired
IOWA

Sent from my Galaxy

César del Campo — Jun 20, 2026
Subject: S7-2026-15 Comment From: César del Campo Affiliation: Jun. 20, 2026 6 months is too

long to go with no information. That would cut down on transparency! Leave things as they are. It currently is working well.
Don't try to "fix" what is not broken.

César del Campo — Jun 20, 2026
Subject: S7-2026-15 Comment From: César del Campo Affiliation: Jun. 20, 2026 6 months is too long to go with no information. That would cut down on transparency! Leave things as they are. It currently isvworking well.

Cesare Matrundola The Motley Fool Community — Jun 20, 2026
Subject: File No. S7-2026-15 From: Cesare Matrundola This rule change is not in my single investor interest I need more information not less. Please do not change we have a lot of evidence to point the wroway. Iwould like a year end report to be added

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Chad Tucker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chad Tucker Affiliation: Jun. 20, 2026 Chad Tucker , Retired. Quarterly reporting keeps everything on the up and up!

Chantelle L Crossland Retired/Small Farmer — Jun 20, 2026
Subject: File No. S7-2026-15 From: Chantelle L Crossland Chantelle L Crossland, Retired, small farmer, Fresno CA. What we have is all we have. We need regular, quarterly financial information to help us manage our money responsibly.

Charissa Callaway — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charissa Callaway Affiliation: Jun. 20, 2026 I want to keep the reasonable transparency that is currently required with quarterly updates. - Charissa Callaway, Accounting Supervisor
S7-2026-15 Comment

Charity Mucha — Jun 20, 2026
Subject: S7-2026-15 From: Charity Mucha Affiliation: Jun. 20, 2026 Charity Mucha, public school business exec., Dunkirk NY. Stop protecting corporate corruption. Hold people accountable!

Charla Sherlin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charla Sherlin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't mess with something that helps people. That's just like the government taking more and more from the working class.So keep quarterly info coming.

Charlene Garza — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charlene Garza Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
First of all politicians were able to do inside trading. They're just asking for fair trading!!'

Charlene Milazzo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charlene Milazzo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a dangerous, slippery slope.

Charlene Moenkedick — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Charlene Moenkedick Affiliation: Jun. 20, 2026 Please just leave it alone.If it ain’t broke, don’t fix it.

Sent from my iPhone

Charlene Shireman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Charlene Shireman Affiliation: Jun. 20, 2026 No way!!!

Charlene Suber — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charlene Suber Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor, I want to be abreast of the latest investment opportunity and stock market investment company.

Charlene Welker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charlene Welker Affiliation: Jun. 20, 2026 I wish to be able to continue with quarterly reporting of my funds. These are hard earned personal funds and there should be accountability to timely reporting. I will always stand for quarterly reporting. C Welker

Sent from my iPhone

Charles Biancosino — Jun 20, 2026
Subject: S7-2026-15 Comments From: Charles Biancosino Affiliation: Jun. 20, 2026 Transparency is essential. The more frequent the reporting, the better.

Charles Boehmer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charles Boehmer Affiliation: Jun. 20, 2026 Quarterly reporting is a must. There is to much opportunity to hold information that could be vital for investors.

Sent from my iPhone

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charles burkert — Jun 20, 2026
Subject: Comment on S7-2026-15 From: charles burkert Affiliation: Jun. 20, 2026 Dont change the rules! The only benefit will be to corporations, not investors. Your role is to n protect investors- so please do your job and keep what is working in place.

Yahoo Mail: Search, Organize, Conquer

Charles E Willmore — Jun 20, 2026
Subject: S7-2026-15 From: Charles E Willmore Affiliation: Jun. 20, 2026 This required filing serves as a barrier to prevent additional huge potential damage that could resulto from insider corruption of management that could collapse a company producing vital goods for our economy or region or defense or jobs Corruption now worse than ever as observed even in Out Government seems to be the number one cause for the collapse of the USA.
All rights reserved in good faith Without prejudice Charles E Willmore ©

Charles Field Jr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charles Field Jr Affiliation: Jun. 20, 2026 No. Do your job. Protect the public.

Sent from my iPad

Charles George — Jun 20, 2026
Subject: S7-2026-15 From: Charles George Affiliation: Jun. 20, 2026 Enough of this oligarch crap!

Charles Golden The Motley Fool — Jun 20, 2026
Subject: File No. S7-2026-15 From: Charles Golden I'm a small investor and need this information on a quarterly basis. Please, big government, don't block me out.

Charles Harding — Jun 20, 2026
Subject: S7-2026-15 From: Charles Harding Affiliation: Jun. 20, 2026 Treason hanging all involved 🇺🇸 revolution constitution 🇺🇸 revolution constitution 🇺🇸

Charles Hogan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charles Hogan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Proposed rule S7-2026-15 should not be enacted. As recent events have shown, even quarterly reports can become more useful as kindling than information overnight. Switching to semiannual reporting would completely errode the public trust in our corporations and in the government agencies whose responsibility it is to provide oversight against fraud and other illegal activities.
As for the argument that this would reduce compliance costs for corporations, that is complete rubbish in this day and age of technology. The only real cost increase would be in any filing fees. Corporations keep all their financial information information in large databases that can be polled at any time. Contracts, and all the information within them, are stored in the same way and can be just as easily referenced and cited. Virtually all factual information on a company can be accessed at any time by members of the corporation with access and clearance to the information. Publishing financial reports can easily be streamlined thus eliminating any need to give corporations additional time to file those reports.
If any changes to reporting frequency need to be made, it should be to increase the frequency in which the reports are filed.

Charles Holland — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charles Holland Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting provides critical data for my investment decisions. Reducing the frequency to semi annual or annual reporting will make it difficult to see trends in a timely fashion leading to potentially large changes when the report issues. Although there is a benefit to reduced company costs related to reduced reporting, I feel this is a small figure compared to the potential impacts to the individual investor. I feel the proposal for reduced reporting is bad for investors and should not go forward.

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charles lasyone — Jun 20, 2026
Subject: S7-2026-15 Comment From: charles lasyone Affiliation: Jun. 20, 2026 Keep quarterly. The more information an investor gets, the better decisions they can make.

Yahoo Mail: Search, Organize, Conquer

Charles McFall — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Charles McFall Affiliation: Jun. 20, 2026 Do not do this!!!!!! Leave it as it is right now!!!!! Why make life harder in literally every way possible?!?!?!?!?!?!?!?!?!?!?!

Charles Richards — Jun 20, 2026
Subject: S7-2026-15 From: Charles Richards Affiliation: Jun. 20, 2026 I think the current manner of quarterly reporting should be kept and enforced to the max. No need in removing 2 quarterly reports unless we want to give them 6 months to run off with money.

Charles Wharton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charles Wharton Affiliation: Jun. 20, 2026 from: Charles Wharton, retired 100% disabled Veteran. Just trying to
improve my retirement savings is a battle that is tough enough without
all the corporate info one would like. Quarterly Reporting is vital for
adjusting to real life short term changes in a small investors world. If
the reporting goes to semi-annual, (doubling my information/time
window), I might as well put everything in utilities and quit trying to
help new businesses grow while improving my own situation. If your goal
is to push out small investors semi-annual ought to do it, thanks for
not protecting the little guy SEC. Ending Quarterlies is a bad idea and
decreases necessary transparency. America should be setting the standard
for the world not letting their failures dictate our policies.

Charlie Hague — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Charlie Hague Affiliation: Jun. 20, 2026 We have a right to know!!! Monthly updates need to stay!!

Charlie Holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charlie Holmes Affiliation: Jun. 20, 2026 I rely on quarterly information to make decisions; longer gaps create an unfair advantage for corporate insiders; "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates; the savings to companies aren't worth the cost to me.

Charlie Holmes

Sent from Proton Mail for Android.

Charlotte Massey — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Massey Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't allow companies to hide vital information from ordinary stock holders. Don't let the U.S. securities and exchange commission's proposed rule to pass!

Charlotte Smetana — Jun 20, 2026
Subject: S7-2026-15 Comments From: Charlotte Smetana Affiliation: Jun. 20, 2026 We need transparency-keep the quarterly reporting!

Sent from my iPhone

Charlotte Wilson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Wilson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need more transparency not less. Changing things in the environment we have at this time may undermine the stock market and the economy. Damage has been done to the people's trust in the system. You are part of the system. Tread lightly.

Charmon Ashby — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charmon Ashby Affiliation: Jun. 20, 2026 Quarterly reporting needs to continue!
Charmon Ashby, teacher

-Charmon

Charnita — Jun 20, 2026
Subject: S7-2026-15 Comment From: Charnita Affiliation: Jun. 20, 2026 This isn't fair or just its plain wrong. We citizens have enough to deal with! A resounding NO

Chase Spieldenner — Jun 20, 2026
Subject: File No. S7-2026-15 From: Chase Spieldenner My name is Chase Spieldenner and I work in short term rental management in Key West Florida. I am 28 and a first generation college graduate from the university of Florida. I went to school of full scholarships, bought my first car, have always paid my taxes and somehow built a life for myself after coming from a broken, abusive family/upbringing. My hope for the future and will to continue on dwindles by the day. I can already barely afford to pay my monthly bills, even after cutting dates with my fiance and partner of 10 years, stopping all my personal care appointments fully, and buying as few groceries as possible. I do not know if we will be able to responsibly start a family or even have a wedding after being engaged for five years. My savings is low and I have little hope to retire. Please do not push this through, do not rob the little hope I do still have, please don’t turn your back on me. I still have hope and I’m begging you to hear me out, hear normal Americans just trying to survive, out.

Chassica Kirchhoff — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chassica Kirchhoff Affiliation: Jun. 20, 2026 Alongside millions of other middle-class investors, I depend on quarterly reports to make sound decisions that impact my family's financial health and future. Amid today's rapidly shifting global landscape, transparency and timeliness are more vital than ever to ensure investors are informed, to help analysts understand market patterns, and to prevent fraud while maintaining ethical guardrails.

I wholeheartedly urge the SEC to retain quarterly reporting requirements. Semi-Annual reports are NOT sufficient to safeguard the health of our financial system!

Please stand up for American investors, rather than insider interests that aim to diminish access to financial insights.
Sincerely,
Dr. Chassica Kirchhoff, Ph.D.

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chelseasmith05 — Jun 20, 2026
Subject: S7-2026-15 Comment From: chelseasmith05 Affiliation: Jun. 20, 2026 Hello, I am Chelsea, a middle age woman whose job and livelihood is threatened by this proposal. I am only able to stay home and raise my children and homeschool one of them because my husband is able to work with investments. Bret works so hard studying and this would take all of that away. The change would be another unfair advantage of the elite on top of everything else. The SEC was created to protect us from things like this, not advance them. Please don't set us up to fail, reject this proposal.

Sincerely,
Chelsea Smith

Sent from my Galaxy

Cherei Mopas — Jun 20, 2026
Subject: S7-2026-15 Comments - Keep Quarterly Reporting Requirements From: Cherei Mopas Affiliation: Jun. 20, 2026 Cherei Mopas
QA Analyst Support and Technical Writer

This matters because I'm 70 years old and concerned about investments I rely on.
I will be depending upon the information
to make crucial decisions and it's important that companies be held accountable on at least a quarterly basis, if not a MONTHLY basis.

DO NOT BETRAY AMERICAN INVESTORS. It is your duty to maintain quarterly reporting.

Best regards,

Cherei
Mopas

Yahoo Mail: Search, Organize, Conquer

Cheri Arbini Erickson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cheri Arbini Erickson Affiliation: Jun. 20, 2026 Hello decision

making members of the SEC: my name is Cheri. I have been working since I was 14 years old. I retired last July at 65. No pension, just a 403B. All my retirement savings are in the social security I have been paying into since 1974. The extra money I put into my 403b and lived without for the last 15 years I worked (after my kids grew up and left our home) are what I'm counting on to live on for the rest of my life. Please don't take away any other safeguards for my or others financial security. The world is already leveraged towards the wealthy. Don't punish those of us who sacrificed joy during our working years to save our money to live comfortably (not excessively) in our retirement years. Thank you,

Cheri Arbini Erickson.

Cheri Langlois — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheri Langlois Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reports are NECESSARY for ordinary investors to keep an eye out. This rule is only for the corporations to be able to hide things. Do NOT pass this rule

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Cherie Haggard — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cherie Haggard Affiliation: Jun. 20, 2026 My advisor relies on quarterly reports to help me choose the best investments. We do not feel changing to semiannual reports is favorable to the general population which invests in these companies.

Sent from my iPhone

Cheryl — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cheryl Affiliation: Jun. 20, 2026 It must remain quarterly. Transparency is a must. The American public can't afford to loose that much value in our investments/savings.

Cheryl — Jun 20, 2026
Subject: S7-2026-15 From: Cheryl Affiliation: Jun. 20, 2026 Why let off the wealthy 1% when the rest of us are so accountable???? Surely that's not indicative of a true democracy!!!

CHERYL BACON — Jun 20, 2026
Subject: S7-2026-15 From: CHERYL BACON Affiliation: Jun. 20, 2026 Keep quarterly reports. We need to know how the companies, funds, and investments are doing financially on a quarterly basis. I'd like to know who or why this is even an issue at this point. Keep it fair-quarterly reports should stay.
Sincerely,
C. Bacon
Sent from my iPhone

Cheryl Bengtson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cheryl Bengtson Affiliation: Jun. 20, 2026 I am retired and my own money manager. I need these reports to make informed investment decisions.

Cheryl Benson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Benson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I need access to all my money. I can't afford for to have you get rid of quarterly reports.

Cheryl Berger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cheryl Berger Affiliation: Jun. 20, 2026 Quarterly reports provide more transparency and when finances are involved the transparency is necessary! Reviewing finances regularly requires regular reporting. If the fees are charged on a quarterly basis, then so should the reports be provided quarterly! What would be the reason for less information throughout the year?
C Berger

Sent from my iPad

Cheryl Gilbert — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cheryl Gilbert Affiliation: Jun. 20, 2026 There is little enough accountability now, to remove the structured quarterly reporting would allow more opportunities for fraud.

Sent from my iPhone
Cheryl J. Gilbert

Cheryl Hennessey — Jun 20, 2026
Subject: S7-2026-15 From: Cheryl Hennessey Affiliation: Jun. 20, 2026 Quarterly reporting is important, it keeps everyone accountable and hopefully honest. I am retired my investments are important for my long term financial security. C Hennessey from Pa

Sent from my iPhone

Cheryl Hockaday — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Hockaday Affiliation: Jun. 20, 2026 Keep the current ruling that requires quarterly reporting!!

Cheryl Holton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cheryl Holton Affiliation: Jun. 20, 2026 Stay with the current quarterly reporting. I'm 76 and can't have my life savings diminished like this.

Cherie Holton
Bourg, La.

Sent from my iPhone

Cheryl Hurst — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cheryl Hurst Affiliation: Jun. 20, 2026 Keep it at quarterly because it will keep the companies accountable and make it easier for the companies to make accurate tax payments. It actually helps the company to increase their shareholder's confidence. The company is less likely to pay a higher tax bill.

Cheryl Johnson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cheryl Johnson Affiliation: Jun. 20, 2026 cheryl Johnson, retired, I am invested in the stock market and live on the earnings from my investments. Allowing companies to hide their books, six months out of the year, gives them room for a lot of illegal activity and manipulation that advantages the company and disadvantages the investors. There can only be one reason why they are pursuing this practice, to corrupt the process and steal all they can while no one is looking. Corporations have shown that they turn to corruption and theft, when no one is looking.
cheryl

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cheryl katz — Jun 20, 2026
Subject: S7-2026-15 Comments From: cheryl katz Affiliation: Jun. 20, 2026 We all know the negatives far outweigh the benefits. The uncertainty will cause sell off and there will be more surprises which increases volatility

Cheryl Rubin
Retired senior Economist

Sent from my iPhone

Cheryl Lamb — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cheryl Lamb Affiliation: Jun. 20, 2026 There is no benefit to investors to make this change. It allows businesses to manipulate the dividends owed to the investors.

Cheryl Mares — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cheryl Mares Affiliation: Jun. 20, 2026 Cui bono? What

investor in her mind would choose to be less well-informed about her investments? A lot can change in 6 months. Whose interests would be served by this proposal? Not those of us private investors.

Sent from my iPhone

Cheryl Mccarthy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cheryl Mccarthy Affiliation: Jun. 20, 2026 Do Not change to quarterly reporting. We work hard for our money and deserve it to grow in our favor. God Bless America!! Cheryl McCarthy Retired

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Cheryl Moralez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Moralez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors rely on quarterly reports to ensure that their investments are safe. Semi-annual reports would delay any ability to investigate or pursue any necessary action. Instead, negative consequences would have a greater window of opportunity to defraud investors a victims would sacrifice any ability to go after bad actors. Government would be seen as enabling bad actors instead of protecting the innocents.

Cheryl Schlueter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cheryl Schlueter Affiliation: Jun. 20, 2026 No. I check my investment portfolio every single day and I will continue to check my investment portfolio every single day because I don't trust you thieves. 2008 was a **** Show and you are not ever going to do that again without me knowing about any of it.

Cheryl Spence — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Spence Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm tired - really tired - of government trying to shaft the general public - we need AT LEAST quarterly disclosures - & would prefer Monthly Disclosures - to stay on top of our investments - because we CANNOT trust our government, elected officials, or financial institutions to protect our interests at all!!! All have become corrupted & those in positions of authority especially.
We need more transparency - not less!

Cheryl Vears — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Vears Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not change reporting requirements for companies. You are suppose to safeguard the processes, not make it easier for companies to hide what's going on. Frankly, if you're going to make a change pull it in to monthly rather than move it out. Real visibility. Do your job! Uphold the integrity of the markets, do not enable disception and greed. Again, Do Your Job rather than enabling billionaires and ponzi schemes. Or get a new job and leave the oversight to responsible administrators. Thank

you!

Cheryll Arkens — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cheryll Arkens Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: continue requiring quarterly statements. We need to know whether these companies are worth investing in! If they only want to report twice a year, they need to be completely privately owned and not publicly traded.

Chesteen L Lindberg — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chesteen L Lindberg Affiliation: Jun. 20, 2026 Keep our statements quarterly! We have a right to know where our money is going. This seems like someone is keeping us in the dark if the frequency is changed .

Thank you
Chesteen Lindberg

Sent from my iPhone

Chet Farrell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Chet Farrell Affiliation: Jun. 20, 2026 Why are we wanting to go backwards to a 1955 policy. Please stop this attack on our portfolios!!!

Sent from my iPhone

Chicago Foodways — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chicago Foodways Affiliation: Jun. 20, 2026 As a lifelong taxpayer nearing retirement age, the value of my retirement accounts are my lifeline. I sacrificed early in my career to provide for my future. Now, I fear what can happen to those investments if the SEC changes reporting rules. I was saving for MY future, not to put even more lining in the pockets of the elite. I need to remind you that you are a government agency, formed by and for the American people. Please let that be the guiding principle in your decision.

Phyllis Petrilli, Billing Manager, Chicago IL

Phyllis Petrilli

Owner/Operator

Chicago Foodways Tours
www.chicagofoodways.com

http://bit.ly/2m706JY

Chris — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Chris Affiliation: Jun. 20, 2026 No! Will result in far lower returns for investors. Stay quarterly!!!

Chris Konnick
Vanguard Retiree

Chris Baddeley — Jun 20, 2026
Subject: S7-2026-15 From: Chris Baddeley Affiliation: Jun. 20, 2026 I am more than comfortable retaining the quarterly reporting requirement. It instills an essential discipline into business operations while ensuring transparency, accountability and honesty.

Chris Baddeley
612.834.0276
christopher.baddeley@gmail.com
http://www.linkedin.com/in/cbaddeley

Chris Brown — Jun 20, 2026

Subject: S7-2026-15 Comments From: Chris Brown Affiliation: Jun. 20, 2026 Moving away from quarterly reporting means; Less transparency for investors. Shareholders would have to wait twice as long to learn about major changes in a company's finances.
* Greater volatility. With less frequent official information, rumors and speculation can drive stock prices.
* Potential for insider advantages. Corporate insiders would know much more than the public for longer periods.
* Harder to spot problems early. Investors, lenders, and regulators might not recognize a deteriorating business until six months have passed. Vote NO

Sent from my iPad

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chris halstead — Jun 20, 2026
Subject: S7-2026-15 From: chris halstead Affiliation: Jun. 20, 2026 Fraud and abuse hasn't been cut in half nor should the reporting. There is very little trust in government. There needs to be trust in investing. Business owner for 20+ years, investor for 30+ years Chris Halstead

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Chris Laurel Computer Technical support — Jun 20, 2026
Subject: File No. S7-2026-15 From: Chris Laurel Give a ceo an inch and they'll usually take a mile. I don't like that Enron ruined peoples lives. I like the quarterly reporting. Big business is making more money than ever, why change the rules? So they can make more money? It's obscene! Keep the quarterly reporting. They can affford the tasks affiliated with the reporting.

Chris Perry — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chris Perry Affiliation: Jun. 20, 2026 To whom it may concern,

My name is Chris Perry, I am an Electrical Site Superintendent in the industrial construction industry. I am a middle class investor who uses the returns to better my life and my family's lives. You are affecting us negatively with this rule change, and I for one, will stop investing in the American economy if this goes through. I will encourage all of my friends to do so, as well. I would bet you are going to see a large portion of middle class investors starting to invest in other markets should this come to fruition. DO NOT ALLOW THIS RULE CHANGE TO PASS!! Its bad enough as it is, to change to bi-annually will be devestating to those of us who invest in the American economy. Thank you for your time, and I urge you to reconsider.

Regards,
Christopher Perry
Orlando, FL

Chris Phillips — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chris Phillips Affiliation: Jun. 20, 2026 Quarterly is our only hope!! Do not go to half!!!

Chris Phillips

Chris S — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chris S Affiliation: Jun. 20, 2026 I need it to stay quarterly so I can accurately and safely manage my retirement accounts. I need to be able to react to changes. If you want to reduce the load on social security and Medicare for retirees, we need to keep the info up to date and available for us regular people

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Chris Saccente — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chris Saccente Affiliation: Jun. 20, 2026 Chris Saccente, Retired Chief Compliance Officer Given the speed of un-verified information investors can access all day long, reporting quarterly is the very least we should expect from regulators.
Protect and preserve market transparency. It is, quite literally, the very least the SEC can do. As CCO for an independent broker-dealer/RIA, I held multiple securities licenses for over 35 years.

Chris Saccente

"We make a living by what we get, but we make a life by what we give." - Sir Winston Churchill

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chris Simpson Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: chris Simpson We need more information about a company's status, not less. Please keep the quarterly reports rule. Investors need more access to good and reliable information. Removing this policy is bad policy and bad government intervention.,

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chris sommer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: chris sommer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The stock Infleqtion (INFQ) has been sold by insiders aggressively. The lack of integrity here is plenty but silently selling while people and institutions are buying the insiders shares is minimally malfescence while morally corrupt. Stocks that puport grandiouse visions are a daily occurance but selling that vision while selling your shares to unwitting investors is shamefull and wrong.

Chris Terwilliger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chris Terwilliger Affiliation: Jun. 20, 2026 WHY is this even possible? What the hell is wrong with our country? I think people who actually even propose this type of thing should be under SEVERE investigations for fraud, money laundering
and any other charges our legal system can come up with!

Yahoo Mail: Search, Organize, Conquer

Chris Wiggam — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chris Wiggam Affiliation: Jun. 20, 2026 The conditions under which this ruling was initiated still exist. There is not benefit to the general public to change it. Please concentrate your efforts on measures that will help the majority of your constituents.

Sent from my iPhone

Chris Wilson None — Jun 20, 2026
Subject: File No. S7-2026-15 From: Chris Wilson Keep the rule as it is. There has been nothing wrong with it. Quarterly reporting makes sense as a bare minimum.

CHRIS WRENN — Jun 20, 2026
Subject: S7-2026-15 From: CHRIS WRENN Affiliation: Jun. 20, 2026 There is a reason for quarterly reports and I'm sure you're well aware of it. Trying to change that to every six months just tell the American people this is one more corrupt step in this administration. Do not change it.

Sent from my iPhone

Chrissy Hamilton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Chrissy Hamilton Affiliation: Jun. 20, 2026 Chrissy. I'm a nurse. While everyone else is less accountable, nursing is more demanding. I work hard for my savings. Why is it permissible to obscure these records? So we can find out when it's too late? I object to this change. Transparency is the only option.

Sent from my iPhone

Christa Warda — Jun 20, 2026
Subject: S7-2026-15 From: Christa Warda Affiliation: Jun. 20, 2026 Millions of investors need the SEC to keep CEOs honest. For those of us who are fortunate enough to have our life savings invested in the stock market, don't change the quarterly filing requirements. Everyone should be accountable. With great power comes great responsibility. We need more moral character in this country, not less.

Christa Warda
Retiree
Allentown, PA

Christel Filippelli — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christel Filippelli Affiliation: Jun. 20, 2026 My retirement portfolio needs QUARTERLY reporting. I've worked hard managing it, and don't want my information reduced to twice a year! Keep the quarterly reports!

Sent from my iPhone

Christi Vadnais — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christi Vadnais Affiliation: Jun. 20, 2026 C Vadnais, president. I wish to see quarterly reports continued as usual to understand my market position. Do not change this . Thank you.

Christian Billman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christian Billman Affiliation: Jun. 20, 2026 Public reporting for public companies should be mandatory at a higher frequency not lower.

Sent from my iPhone

Christie Reid — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Christie Reid Affiliation: Jun. 20, 2026 Christie Reid-Physician Assistant-I'm approaching retirement, any time we have less transparency, we have more corruption. We need to stop protecting and supporting the uber rich and protect our average people. Transparency WORKS.

Christie Reid

Christie Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christie Smith Affiliation: Jun. 20, 2026 Changes like this are never made in favor of the public. You can bet there is corruption brewing here. Keep the reporting as is or even better…..make it more often.

Christie Stavely — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christie Stavely Affiliation: Jun. 20, 2026 Dont do it! Stop playing with our $$$!

Christime MacKay-michels — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christime MacKay-michels Affiliation: Jun. 20, 2026 Continue quarterly reporting. Anything longer or not reported leads to fraud and abuse. Also has ability to "steal the money" and have no accountability to investors.

Christine

Christin Holy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christin Holy Affiliation: Jun. 20, 2026 What the actual ****, guys. Who ever thinks this is a good idea needs to be investigated. God will judge you for how you treat the least among you.

Christin Holy
608.387.0493
Sent from my iPhone

Christina Gonzales — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christina Gonzales Affiliation: Jun. 20, 2026 What is done in the dark will be brought to the light. This proposal is injustice to average everyday joes and Jane investors. How can impromptu robbery be okay with you? This is not okay. You will ruin investment for me and everyone else. Just don't do it!

Sent from my iPhone

Christina Hillis Retired teacher — Jun 20, 2026
Subject: File No. S7-2026-22 From: Christina Hillis My name is Christina Hillis, and I am a retired teacher. Quarterly reports are crucial for accountability and transparency. My investments are modest, therefore it is paramount that I have quarterly reports to which I may refer when making decisions. The framework for quarterly reports currently exists, and it will work no hardship for entities to continue to provide these reports. Eliminating quarterly reports will hurt people like me in the long run.

Christina matthews — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christina matthews Affiliation: Jun. 20, 2026 In order to maintain transparency to the public, financial reporting to the public should be made quarterly!

Sent from my iPhone

Christina Radwell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christina Radwell Affiliation: Jun. 20, 2026 SEC Chair and Board must be replaced if they will allow financial institutions from transparency of how, where they use investors money. Their bad investments and paying foreign nations before interest and dividends to the investors is extortion and theft.

Christina Seebold — Jun 20, 2026

Subject: S7-2026-15 Comments From: Christina Seebold Affiliation: Jun. 20, 2026 Average investors depend on their investments and deserve to be informed in a manner as timely as any other person in the financial sector. Transparency of financial results should continue to be public on a quarterly basis.

Christina Seebold

Christina Seebold — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christina Seebold Affiliation: Jun. 20, 2026 Average investors depend on their investments and deserve to be informed in a manner as timely as any other person in the financial sector. Transparency of financial results should continue to be public on a quarterly basis.

Get Outlook for iOS

Christina Smith — Jun 20, 2026
Subject: S7-2026-15 From: Christina Smith Affiliation: Jun. 20, 2026 Is the “worse” of fraud and corruption to repeat itself ? The decent “Joe” lost his job and his retirement savings and resulted in a “market crash”. Quarterly reporting to required to keep the greedy, narcissistic, togo wearing ego-maniacs accountable.

Sent from my iPhone

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christine fink — Jun 20, 2026
Subject: Comment on S7-2026-15 From: christine fink Affiliation: Jun. 20, 2026 I've lived through both. It needs to stay quarterly for us to survive!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Christine Jowdy — Jun 20, 2026
Subject: S7-2026-15 From: Christine Jowdy Affiliation: Jun. 20, 2026 Keep quartely reporting

Christine Jowdy
Txt, Cel 860-483-6034

Christine Jowdy — Jun 20, 2026
Subject: S7-2026-15 From: Christine Jowdy Affiliation: Jun. 20, 2026 Keep quartely reporting

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Christine Kludt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Christine Kludt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Although there may be other ways to investigate the "financial health" of companies, retail individuals rely on these quarterly audited financial reports to determine if they want to invest in those companies. This information is readily available and easy to read for investors. These reports are critical for a retail investor.
By the SEC not requiring these reports, it does appear that there might be information that companies don't want the investors to know about. It seems like a "secret" and, therefore, somewhat suspicious. It could be that the retail investor may decided NOT to invest in companies that do not publish a quarterly report.
Not a great idea -
Christine Kludt

can access corporate information (specifically the quarterly financial reports are the most easily and available financial information that individuals can rely on.

Christine Munsterman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Christine Munsterman Affiliation: Jun. 20, 2026 To the Securities and Exchange
To whom it may concern:
Transparency is the most important aspect of handling our Nation's finances! There has been so much Grift, particularly in the Trump era. Changing the rules will only allow more opportunities to steal Americans' investments and savings. Please use integrity and good moral judgment when making decisions. America is counting on you!!
Thank you! Christine Munsterman

Christine Peschel — Jun 20, 2026
Subject: S7-2026-15 From: Christine Peschel Affiliation: Jun. 20, 2026 We need quarterly reporting!

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christine scalero — Jun 20, 2026
Subject: S7-2026-15 Comment From: christine scalero Affiliation: Jun. 20, 2026 Keep the quarterly reports. Signed, Christine Scalero, retired

Keeping small investors informed of real company status and stock valuations.

Christine Shannon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christine Shannon Affiliation: Jun. 20, 2026 I've never invested in anything and this is crazy corrupt!!! Stop the thievery!!!

Sent from my iPhone

Christine T — Jun 20, 2026
Subject: S7-2026-15 From: Christine T Affiliation: Jun. 20, 2026 I am a retired teacher living outside Washington DC. I have no illusions that these CEO's are kept honest by their innate sense of morality. Don't make it easier for them to slip back into their dishonest ways. Keep the quarterly reporting requrement

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Christine Zito — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Christine Zito Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is unfair and oppresive to the average American investor and leads to even more corporate and governmental graft. Shame on you! As a soon-to-be retiree, information like this is vital.

Christopher Augerson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christopher Augerson Affiliation: Jun. 20, 2026 This is shocking. Just because you can pay for a president, who would let you sign away 'the store', does not make it conscionable to do so. Those who do are anti-American traitors, in league with Vladimir Putin, destroying the country that made them rich (along with its economic system). But retribution will come with the midterms, despite how very clever you think you are.

Christopher Ballard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christopher Ballard Affiliation: Jun. 20, 2026 Christopher Ballard here, I have a B.S. in business administration with a focus in accounting. This type of change just makes it easier for fraud to occur. By hiding the true state of a going
concern, it leaves wide open a door to insider trading and for the average person who invests to bear all the losses. If you want to lose your credibility as a trusted institution you're well on your way. When did the SEC decide to become fraudster collaborators?
This is an extremely dishonest thing to do. Perhaps ethics training is in order... I would not consider this a viable or decent thing to do, because the public gets screwed over while filthy business do fine with their insider information. Maybe try something
less underhanded and more above board...

Sent from AT&T Yahoo Mail on Android

Christopher E. Martin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Christopher E. Martin Affiliation: Jun. 20, 2026 I am in favor of quarterly reports. Why break something that works.

Christopher Martin
203.733.2486

Christopher Jenkins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Christopher Jenkins Affiliation: Jun. 20, 2026 CJ, security guard, Maryland. Keep it honest and quarterly so I/we have a chance of retiring

Yahoo Mail: Search, Organize, Conquer

Christopher Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christopher Jones Affiliation: Jun. 20, 2026 The Stock Market maniacs will ruin the life of the MAJORITY of working Americans. They chase PROFIT - and say "The PEOPLE be ****ed!" Employees (the majority of our people) will LOSE more & more... Main Street needs DEFENDERS, not EXPLOITERS. "Wall Street" want to hide their BAD DEEDS & MISTAKES: companies want us in the dark! You can't invest without CLARITY. The situation of low wages, no job security with many industries suffering labor shortages, anti-immigration policies, higher prices, unaffordable housing, unaffordable healthcare & blurry corporate STATS will END badly for EVERYONE. The LESS you have, the more they take away from you. They're UNCHRISTIAN, UNPATRIOTIC, MAMMON-WORSHIPPERS - instead of ACTUALLY obeying God. KEEP IT QUARTERLY & INVEST in EDUCATION, WAGES, HEALTHCARE, & GOOD JOBS FOR THE PEOPLE.

Yahoo Mail: Search, Organize, Conquer

Christopher Trinchere — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christopher Trinchere Affiliation: Jun. 20, 2026 Keep it Quarterly and be transparent!
What do you all have to hide?

Sent from my iPhone

Christopher Viseur — Jun 20, 2026
Subject: S7-2026-15 Comments From: Christopher Viseur Affiliation: Jun. 20, 2026 Christopher Viseur, CEO, director of operations Asgard Security Consultants.
This is why we have oversight and regulations! This will allow rampant abuse to wreck our economy further. If I can't see what my business is doing every quarter, then why am I supposed file taxes every quarter? How am I supposed to know how much profit vs loss vs overhead ? The laws are there for a reason. This makes a loophole to skirt the laws plain and simple.
The rich get richer and the poor get poorer. I support small businesses and communities more than

the big businesses and companies do. This will allow them to hide and run while we the small businesses suffer even more! I can't in good conscience approve this bill. A system where only the elite are profitable and us smaller companies struggle is unconstitutional! It slaps every person who starts or already owns a small business in the face and does not help us in the slightest. My vote is no! If the bill still passes, I will still adhere to reporting every quarter and start a new department to audit my company every quarter regardless of the outcome.

Christopher Weber — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christopher Weber Affiliation: Jun. 20, 2026 They always need to be transparent 365

Christopher Wolf — Jun 20, 2026
Subject: S7-2026-15 From: Christopher Wolf Affiliation: Jun. 20, 2026 Christopher Wolf CDL driver Reading Pa. I have laws to follow you too should follow. What happens if nobody follows rules society breaks down then no reason for corporations there goes your job. Keep the quarterly reporting I know I need my job.

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Christy Gordon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christy Gordon Affiliation: Jun. 20, 2026 Why change what is working? We obviously need to hold companies more not less accountable

Sent from my iPhone

Christy Whitley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christy Whitley Affiliation: Jun. 20, 2026 Christy Whitley, Retired Lab Analyst
Keep informing me quarterly! Every dollar counts and I choose to stay aware of my investment.

Sent from my iPhone

Christy Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Christy Williams Affiliation: Jun. 20, 2026 Keep SEC reporting Quarterly to protect people who are relying on this investment for retirement and for their futures.

Chuck Rigoulot — Jun 20, 2026

Subject: S7-2026-15 Comments From: Chuck Rigoulot Affiliation: Jun. 20, 2026 Retain Quarterly reporting, I see no valid reason to change. I'm a retired finance mgr. and believe Quarterly reporting is important!

Sent from my iPad

Chuck Schultz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Chuck Schultz Affiliation: Jun. 20, 2026 This should be an automatic NO! We need more transparency, not less.

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chuck tedrow — Jun 20, 2026
Subject: S7-2026-15 Comment From: chuck tedrow Affiliation: Jun. 20, 2026 Stop the corruption

Sent from my iPad

Cid Chase — Jun 20, 2026
Subject: S7-2026-15 From: Cid Chase Affiliation: Jun. 20, 2026 How anyone who loves this country can want to roll back the quarterly reporting requirements is beyond me!! Keep the accountability!!!

Yahoo Mail: Search, Organize, Conquer

Cin Christensen — Jun 20, 2026
Subject: S7-2026-15 From: Cin Christensen Affiliation: Jun. 20, 2026 It's imperative that reporting remain quarterly. Reducing the reporting will give rise to false information and accountability which will negatively impact the public.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cinda Locker — Jun 20, 2026
Subject: S7-2026-15 From: Cinda Locker Affiliation: Jun. 20, 2026 Keep the quarterly reporting. This is the best way, so far, to keep the investment community honest and the investor informed on the true value of their investments. Cinda Locker, retired procurement agent.

Sent from my iPhone

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cinda wu — Jun 20, 2026
Subject: S7-2026-15 Comment From: cinda wu Affiliation: Jun. 20, 2026 Learn from past mistakes!

Keep it Quarterly!

Sent from my iPhone

Cindi Hernandez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cindi Hernandez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't fix something that is not broken!!! This rule has served us well...leave it alone!!!

Cindi Martin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cindi Martin Affiliation: Jun. 20, 2026 My name is Cynthia J. MARTIN. I THINK WE SHOULD KEEP THE QUARTERLY REPORTS COMING. I DO NOT WANT TO BE SURPRISED IN SIX MONTHS TIME BY SOMETHING I MAY HAVE BEEN ABLE TO CORRECT OR CHANGE HAD I KNOWN EARLIER. PLEASE DON'T KEEP US IN THE DARK FOR SIX MONTHS AT A TIME! WE NEED TIMELY INFORMATION ABOUT OUR INVESTMENTS.
I AM A RETIRED SURGICAL TECHNOLOGIST AND I RESIDE IN VENICE, FLORIDA WITH MY HUSBAND.
DON'T KEEP US IN THE DARK FOR SIX MONTHS AT A TIME! THAT IS WRONG!
THANK YOU VERY MUCH FOR YOUR QUICK ATTENTION TO THIS POSSIBLE CHANGE.
THANK YOU!
CINDI MARTIN
cindilou502@gmail.com

Cindi14 L — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cindi14 L Affiliation: Jun. 20, 2026 Why? So the public company can make more money and investors lose money?

Cindy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cindy Affiliation: Jun. 20, 2026 Quarterly reporting definitely needs to stay in place for large filers.

Cindy Brocaille — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Brocaille Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
That is a horrible idea especially from your company who has done fraudulent

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Cindy Bushinski — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Bushinski Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
For the regular person, understanding the markets is a challenge. Getting quarterly reports gives a

view of what has been happening and allows for possible adjustments even if it might be a little late. But to eliminate quarterly reporting will blindfold people of what is happening. This sets people up for much larger losses and create a bigger split of those who have and those who have not. If you eliminate quarterly reporting, you are telling everyone that you are not doing your job by protecting people.
Please don't give in to pressure from large companies or large money and protect the smaller investor that relies on getting reports on investments.
Thank You
Cindy Bushinski

Cindy Devine — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cindy Devine Affiliation: Jun. 20, 2026 No thank you! Leave as is.

Sent from my iPhone

Cindy Hooker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cindy Hooker Affiliation: Jun. 20, 2026 Cindy Hooker homemaker we've lost so much in the 80's then again in around 2000 & once more. We are nearing retirement . We cannot take another hit! Leave Quarterly Reporting the way it is. Where we should have thousands because of the huge hits we barely have anything left.

Cindy Iglehart — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cindy Iglehart Affiliation: Jun. 20, 2026 This is bull **** do not do it.

Sent from my iPhone

Cindy Iglehart — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cindy Iglehart Affiliation: Jun. 20, 2026 This is bull ****! Do not change a thing. If something needs to change. Oils who the President is before he destroys our country !!!! REMOVE TRUMP NOW!!!!!!

Sent from my iPhone

Cindy Janke — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Janke Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not change quarterly reporting requirements. It is crucial for individuals needing their investments to live.

Cindy Morgan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cindy Morgan Affiliation: Jun. 20, 2026 We appreciate quarterly reporting on our investments.
We use this daya to manage our investments.
Please continue this best business practice.
Thank you.

Sent from my iPhone

Cindy Paquette — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Paquette Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:Keep the quarterly reports information flow in place to ensure accountability as much as transparency!

CINDY RIFKIN — Jun 20, 2026
Subject: S7-2026-15 Comment From: CINDY RIFKIN Affiliation: Jun. 20, 2026 Stop the 6 month blackout of the SEC. THIS SOUNDS NEFARIOUS, UNETHICAL AND ILLEGAL. Cindy Rifkin. Dental hygienist Ct

Sent from my iPhone

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cindy storey — Jun 20, 2026
Subject: S7-2026-15 From: cindy storey Affiliation: Jun. 20, 2026 Cindy Storey, Vermont. Quarterly reporting must remain. Accountability and transparency are crucial to keeping businesses honest and culpable for their actions.

Yahoo Mail: Search, Organize, Conquer

Claire Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Claire Williams Affiliation: Jun. 20, 2026 I want to keep Wall Street honest and prevent insider trading. The American people are heavily invested in the stock market for their retirement. They shouldn't be taken advantage of. The SEC should protect small investors.

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Clara Hauke — Jun 20, 2026
Subject: S7-2026-15 From: Clara Hauke Affiliation: Jun. 20, 2026 Do not reduce, but yet

increase to quarterly!!!

Click here to find out about Down Payment Assistance Eligibility

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Clara Hendry — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Clara Hendry Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
KEEP IT QUARTERLY ALWAYS AND FOREVER

Clare Burt — Jun 20, 2026
Subject: S7-2026-15 From: Clare Burt Affiliation: Jun. 20, 2026 I believe the SEC should be doing their
job and it should not face any cuts or downsizing.

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Clare Carter — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Clare Carter Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This proposal will allow even more corruption in business.

Clark Snelson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Clark Snelson Affiliation: Jun. 20, 2026 Please do not roll back these reporting requirements, transparency is the only way small investors can make it .

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claudia green — Jun 20, 2026
Subject: S7-2026-15 Comment From: claudia green Affiliation: Jun. 20, 2026 Of course we need to keep the reports on a quarterly basis. The grift and smoke and will only increase if they have more time to hide things.

Clayton Beckett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Clayton Beckett Affiliation: Jun. 20, 2026 I do recognize

industries like agriculture have 12 months. However, they are not publicly traded. 3-months is the most transparent system for both parties. Access to capital (companies) want confidence from the marketplace (consumer). It isn't a death blow but it is a step backward for public confidence and consumer sentiment as a whole.

Cleatos Andre — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cleatos Andre Affiliation: Jun. 20, 2026 Leave it be.

Thank you,

Cleatos R. Andre
email: cleatosandre@gmail.com
Mobile: 412-334-0497
564 Chicora St.
East McKeesport, PA
15035

Cliff Cada — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cliff Cada Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I need quarterly transparency from the companies I invest in. Please do not pass Rule S7-2026-15.

Cliff Cada — Jun 20, 2026
Subject: File No. S7-2026-15 From: Cliff Cada As an individual investor in US companies, the quarterly reports are my only insight to the businesses I own or plan to invest in. If short termism is the problem, increase taxes on trades held within a day, or 7, or 90.

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cliffa Hubbard cliffa Hubbard — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: cliffa Hubbard cliffa Hubbard Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need transparency. Without transparency common sense goes out the window.

Clifford J Summers Sr — Jun 20, 2026
Subject: S7-2026-15 Comments From: Clifford J Summers Sr Affiliation: Jun. 20, 2026 Quarterly Reporting, should be monthly.

Sent from my iPhone

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clpierce8 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: clpierce8 Affiliation: Jun. 20, 2026 This is a terrible plan for investors. Companies need to be transparent to their shareholders. This seems like an attempt to deceive the public and hide information.

Sent from my Galaxy

Clyde Glosson — Jun 20, 2026
Subject: S7-2026-15 From: Clyde Glosson Affiliation: Jun. 20, 2026 This requirement to sign quarterly is sound and has prevailed for many years. Reducing it will make it easier to do troublesome acts. Do not backtrack!! Clyde W Glosson, Retired, Copperas Cove, Tx

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cne29 — Jun 20, 2026
Subject: S7-2026-15 From: cne29 Affiliation: Jun. 20, 2026 Keep the company's honest and the customers and shareholders protected from fraud. It's not in the right to lie. Quarterly reports keep money laundering and fraud to a very minimum don't make it easy keep Quarterly signatures for CEO'S and keep the buying power of the dollar strong.

Sent from my Verizon, Samsung Galaxy smartphone

Coach Knauff — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Coach Knauff Affiliation: Jun. 20, 2026 History has already showed us that reporting twice a year is disastrous for stocks. Quarterly reporting needs to continue.

Sent from my iPhone

Cohn's of Sycamore — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cohn's of Sycamore Affiliation: Jun. 20, 2026 I feel as an investor, I am owed a quarterly report on how my investment is doing. If I trust them with my money that’s what should happen for accountability purposes.
Christine Cohn
Teacher

Chris Cohn

Coleen Borrego — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Coleen Borrego Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly information delivery is key to small investors and needs to continue. Without it, small investors have no access to the information they need to make wise investment choices, making it virtually impossible to compete in the investment realm.

Colette Divine — Jun 20, 2026
Subject: S7-2026-15 Comment From: Colette Divine Affiliation: Jun. 20, 2026 I am an American citizen and a senior, and this absolutely stinks

Sent from my iPhone

Colin Campbell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Colin Campbell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Retain and require QUARTERLY reporting by ALL participating SEC Corporations.
Thank you!

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colin forwood arborist — Jun 20, 2026
Subject: File No. S7-2026-15 From: colin forwood I would imagine new technology would’ve enabled us to create more reports rather than fewer so I’m puzzled what the incentive would be to reduce public access to financial reports. I would think that the SEC should demand more information be reported more often as it represents the public investor. Its this kind of bizarre shift in the market that increases distrust and a lack of investment in the broader economy by citizens such as myself.

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colleen perez — Jun 20, 2026
Subject: S7-2026-15 Comment From: colleen perez Affiliation: Jun. 20, 2026 Quarterly reporting is necessary information for investors and should not be changed. There may be an advantage in changing the reporting for the companies selling the stocks, but it will not be an advantage for the average investor. Do not change the reporting requirements. Stand with the average investor, not the people running the show.

Colleen Perez
Fremont, Ca 94539

Colten Derks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Colten Derks Affiliation: Jun. 20, 2026 I oppose any proposal to reduce public company financial reporting from quarterly to semiannual filings. Quarterly reports provide investors with timely, transparent information that helps them make informed decisions and hold management accountable. Reducing reporting frequency would decrease market transparency, increase information gaps, and potentially disadvantage individual investors relative to large institutions with greater access to private information. Public markets function best when accurate and current information is readily available to all participants. The SEC should prioritize investor protection and market transparency by maintaining quarterly reporting requirements.

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comblago — Jun 20, 2026
Subject: S7-2026-15 From: comblago Affiliation: Jun. 20, 2026 Maintain Quarterly reporting, hold company execs accountable.

Yahoo Mail: Search, Organize, Conquer

Comcast — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 20, 2026 Keep this absolutely! We need this transparency. This will kill the average investor

Sent from my iPhone

Conciere Taylor — Jun 20, 2026
Subject: S7-2026-15 From: Conciere Taylor Affiliation: Jun. 20, 2026 I saw what enron did. Let's not have that happen again. People's lives were ruined.

Connie Farina — Jun 20, 2026
Subject: S7-2026-15 Comment From: Connie Farina Affiliation: Jun. 20, 2026 When the government comes more transparent with their spending, and it illegal gotten gains off our tax dollars in every other benefit that we had coming.Yeah, the transparency should be.On
the other foot.

Yahoo Mail: Search, Organize, Conquer

Connie Fucito — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Connie Fucito Affiliation: Jun. 20, 2026 Connie Fucito,

retired, Cincinnati Ohio. Keep the reporting the way it is. My standard of living requires a healthy Stock Market. When has less information resulted in better performance. Utilize the technology to be able to deliver this information faster and cheaper. That is what the Public Sector has ha to do for years and their reporting to stockholders is critically important. Please do Not go back to less reporting for the sake of every American.

Sent from my iPhone

Connie Little — Jun 20, 2026
Subject: S7-2026-15 Comments From: Connie Little Affiliation: Jun. 20, 2026 This is completely wrong. When do when do things right and justly and not hidden?

Connie

Connie McCarter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Connie McCarter Affiliation: Jun. 20, 2026 Please keep the quarterly reports. The working class and individual investors need to know what is happening in the corporate world and the market.

Sent from my iPhone

Connie Miller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Connie Miller Affiliation: Jun. 20, 2026 Report quarterly!

Sent from my iPhone

CONNIE MOORE — Jun 20, 2026
Subject: Comment on S7-2026-15 From: CONNIE MOORE Affiliation: Jun. 20, 2026 With the advancements of computers that we now have and the ease of access to the information, I see no reason to change from quarterly to semi annual. It would just allow the crooks to hide their failures until we the investor lose our hard worked for and earned retirement investments.

Connie Ridge — Jun 20, 2026
Subject: S7-2026-15 Comments From: Connie Ridge Affiliation: Jun. 20, 2026 Just another way tp fleece everyone! KEEP THE WAY IT IS!

Connie Rohde — Jun 20, 2026
Subject: S7-2026-15 Comments From: Connie Rohde Affiliation: Jun. 20, 2026 My name is Connie Rohde. I am a private business owner, semi-retired. Given my stage of life I pay close attention to my retirement investments, and going 6 months without knowledge the status of my investments

would be a huge impediment to my ability to manage my current and future finances. A big NO to less than quarterly reporting.

Sent from my iPhone

Connie Watson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Connie Watson Affiliation: Jun. 20, 2026 Quarterly reporting keeps everything more transparent to investors.

Connie Watson, Realtor
(806) 786-7192
connie.awatson@gmail.com

Connie Wilkes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Connie Wilkes Affiliation: Jun. 20, 2026 This appears to be a return to past mistakes. I do not support this action. I am a retired mental health therapist and financial stability is of paramount importance to me.
Connie Wilkes, MEd, LMHC
Ridgefield WA

Sent from my iPhone

Connor Flanagan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Connor Flanagan Affiliation: Jun. 20, 2026 Connor
Engineer
Large companies which make up retirement accounts need to be held accountable

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Constance Bernstein — Jun 20, 2026
Subject: S7-2026-15 Comment From: Constance Bernstein Affiliation: Jun. 20, 2026 It should be monthly and taxes taken out that often too!

Sent from my iPhone
Constance Bernstein DDS

Constance Carswell — Jun 20, 2026
Subject: S7-2026-15 From: Constance Carswell Affiliation: Jun. 20, 2026 Keep the required quarterly reporting and the CEOs honest. Unless they are held personally responsible they will lie like a rug to keep their ill-gained bonuses.

Constance Carswell

Constance Rogers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Constance Rogers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am a relatively small individual investor. I need the protetion of being able to access public information about my investments! Please do not adopt this rule!

Cooney Rainbow — Jun 20, 2026
Subject: S7-2026-15 From: Cooney Rainbow Affiliation: Jun. 20, 2026 Quarterly reporting seems more honest, and more manageable - for the submitter and the auditors.

Yahoo Mail: Search, Organize, Conquer

Corey Thornton-Trump — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Corey Thornton-Trump Affiliation: Jun. 20, 2026 Wow. Voting on returning quarterly reporting to semiannually! That's great! What next? Pressuring the NFL to take away the quarter system and only allow hydration breaks at halftime? Because that's what you'd be doing to people's investments. You can't get this past us. Drop it and walk away from it. Slowly as if nothing was wrong.
- Disillusioned in Idaho
Sent from my iPhone

Corey Trotter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Corey Trotter Affiliation: Jun. 20, 2026 There is absolutely zero benefit to the common people with this proposal. Act in the greater interest of citizens. Not for corporations. They may line your pockets but we hold the reins in the end.

Sent from my iPhone

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corey wiley — Jun 20, 2026
Subject: S7-2026-15 Comment From: corey wiley Affiliation: Jun. 20, 2026 This is ridiculous and should be stopped asap institutions already have every possible advantage and edge there is in the market

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Corlas Pearsall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Corlas Pearsall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't change what isn't broken

Courtney Pledger — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Courtney Pledger Affiliation: Jun. 20, 2026 The idea of twice-yearly reporting is a disaster of an idea and completely unacceptable. I am 73 and have worked very hard to save for retirement. I do not want to see my savings devastated.

L. Courtney Pledger
media producer
Little Rock, Arkansas

Sent from my iPhone.

Craig Barry — Jun 20, 2026
Subject: S7-2026-15 From: Craig Barry Affiliation: Jun. 20, 2026 Craig Barry, retired from KU Medical Center, KC MO resident, leave this reporting as a quarterly reporting so we can rely on our investments activity as we presently are able to do. Thank you.

Sent from my iPad

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craig carlstrom — Jun 20, 2026
Subject: S7-2026-15 Comments From: craig carlstrom Affiliation: Jun. 20, 2026 Craig Carlstrom retired. Just more crooked corporate bull ****. The corruption these days is in your face. Don't let this happen.

Craig James — Jun 20, 2026
Subject: S7-2026-15 From: Craig James Affiliation: Jun. 20, 2026 What’s the SEC’s rationale for wanting to shorten the number of certified filings a year from four to two?

Craig James
Westwood, MA

Craig Kurowski — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Craig Kurowski Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 is that I am a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings
I need those quarterly reports. Do not take them away from me. You will be sorry

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Craig McClain — Jun 20, 2026

Subject: S7-2026-15 From: Craig McClain Affiliation: Jun. 20, 2026 We should not change this at this time. Quarterly reporting is good for keeping people informed about what is happening with company higher ups.

Sent from my iPhone

Craig Murrin — Jun 20, 2026
Subject: S7-2026-15 From: Craig Murrin Affiliation: Jun. 20, 2026 My last job was GC of a startup that went public. I was the only in/house lawyer & had 0 SEC experience but picked it up quickly No great burden.

Sent from my iPhone

Craig Nelson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Craig Nelson Affiliation: Jun. 20, 2026 Attn SEC:
Retail investors need more visibility, not less, for managing and monitoring their life savings. If we are losing watchdog enforcement abilities in the SEC and other areas of government, we need to have corporate reporting rules that safeguard against fraud and abuse. Please maintain rules and regulations that protect average citizens' financial wellbeing.

Craig Nelson

Sarasota Co, FL

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craig powell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: craig powell Affiliation: Jun. 20, 2026 Craig Powell , Amazon warehouse worker , former VP of a national home builder. Quarterly reporting keeps the businesses on their toes , too much can happen if you guys let them revert to 6 months reporting / fir those of us who live off our saved income , we can't afford for the stock market to slide like it did when through reporting was only twice yearly !!

Get Outlook for iOS

Craig Steffel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Craig Steffel Affiliation: Jun. 20, 2026 There is absolutely no reason to make it easier for corporations and their officers to get away with bad behavior for longer periods of time. Investors or potential investors deserve frequent updates before they consider sinking their money into these companies. Stop rewarding the big fish and hurting the little fish.

Sent from my iPhone

Craig Woodall — Jun 20, 2026
Subject: S7-2026-15 From: Craig Woodall Affiliation: Jun. 20, 2026 It is important to have quarterly filings to keep everyone honest. We have learned from the past, you can't trust anyone.

Craig Woodall
Indianapolis, IN

Creighton Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Creighton Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
More than anything this issue is about trust. The eroding of trust in our government and our corporations can only be mitigated by having clear, accessible data that the public can access. Changing the filings might make the lives of corporate execs a lot easier but what it does to our trust will be irrevocable.

Cricket Courtney — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cricket Courtney Affiliation: Jun. 20, 2026 As a long-term investor with a vested interest in my retirement savings, I feel compelled to convey the critical importance of maintaining the current quarterly financial reporting schedule. My financial security, and that of countless others, hinges on access to timely and accurate information regarding the performance and health of the companies in which we invest.

Regular financial disclosures are not merely a convenience; they are a cornerstone of transparent and efficient capital markets. Quarterly reporting provides investors with consistent insights, enabling us to make informed decisions, assess risk, and monitor the stewardship of our assets effectively. This consistent flow of information fosters greater market confidence and stability, which benefits all stakeholders.

The suggestion to shift to a semi-annual reporting cycle raises significant concerns. Such a reduction in transparency would inevitably create longer periods of information vacuum, thereby heightening the potential for market speculation and volatility. More critically, extending the reporting interval could provide increased opportunities for unethical practices, including insider trading and various forms of financial fraud. The extended time between disclosures could allow material non-public information to be exploited for personal gain, eroding trust and fairness in our financial systems.

Furthermore, in an era of advanced technology and sophisticated accounting practices, the argument that quarterly reporting places an undue burden on corporations is increasingly difficult to justify. The benefits of enhanced investor confidence, greater market liquidity, and robust corporate governance far outweigh any perceived administrative challenges.

Therefore, I strongly advocate for the continuation of mandatory quarterly financial reporting. It is an essential safeguard for individual investors, a vital mechanism for market integrity, and a fundamental principle of sound financial oversight.

Sincerely,

Carol Courtney

Cris Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cris Williams Affiliation: Jun. 20, 2026 Public companies should continue to submit quarterly reports so their shareholders can brought up to speed. I think publicly traded companies should realest monthly reports

Sent from my iPhone

Criss Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Criss Johnson Affiliation: Jun. 20, 2026 Greater transparency is paramount to making sound decisions. Its also essential to maintaining honesty. Please continue quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Cristi Setzer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cristi Setzer Affiliation: Jun. 20, 2026 If you do a black out I'm taking my money out. I'm a middle class American almost to retirement and I want to know what MY money is doing

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Cristina Landskroener — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cristina Landskroener Affiliation: Jun. 20, 2026 Clear and regular reports on all of the country's financial activities are critical to preserving integrity and confidence in the economy.

Crystal Kindrell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Crystal Kindrell Affiliation: Jun. 20, 2026 Crystal, administration. I do not agree with being kept in the dark about my investments. Quarterly updates should remain the norm.

Crystal Kindrell

Crystal Selby — Jun 20, 2026
Subject: S7-2026-15 Comments From: Crystal Selby Affiliation: Jun. 20, 2026 Crystal Selby, Med tech. Please consider keeping Quarterly reporting. It should stay for transparency.

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cshaw409 — Jun 20, 2026
Subject: S7-2026-15 Comment From: cshaw409 Affiliation: Jun. 20, 2026 Please keep intelligence within our American companies. This might sounds good to you now but if you an American company the world is looking at us too.

Sent from my Galaxy

Curt Welty — Jun 20, 2026
Subject: S7-2026-15 From: Curt Welty Affiliation: Jun. 20, 2026 Do not change the quarterly reporting

Curt Welty

http://windwalker1938.wix.com/windwalker

“Two things are infinite: the universe and human stupidity; and I'm not sure about the universe.” - Albert Einstein

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Curtis Logan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Curtis Logan Affiliation: Jun. 20, 2026 My name is Curtis Logan and I am a sushi chef. How are average Americans who want to invest supposed to have the peace of mind of knowing their investments is being fruitful when companies
can hiding their Financials for 6 months? Why is our government only looking out for big companies and let us little guys get the short end of the stick. I used to be proud to be an American but now, I

cannot wait for its inevitable collapse as you continue
to give companies even more freedoms to screw your average citizens.

Yahoo Mail: Search, Organize, Conquer

CW Cox — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: CW Cox Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less info is always bad for the everyone. Don't give large corporations the edge over their smaller investors. Continue to hold corporations accountable quarterly!

Cynde Wall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynde Wall Affiliation: Jun. 20, 2026 Why do companies have to hide what they are doing ? Why is it always the common man who's going to suffer. We should know, when they know how the company is doing.

Cynette Cavaliere — Jun 20, 2026
Subject: S7-2026-15 From: Cynette Cavaliere Affiliation: Jun. 20, 2026 As a senior citizen with a wide ranging stock portfolio, it is very important to me that I get timely information on the companies whose stock I hold. Keep the reports quarterly! It is essential to have companies accountable every quarter. My retirement security depends on this.

Thank you for your consideration.
Cynette Cavaliere, Retired
Penfield, NY

Cynthia Adams — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Adams Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please keep businesses accountable by keeping it quarterly.

Cynthia Anderson — Jun 20, 2026
Subject: S7-2026-15 From: Cynthia Anderson Affiliation: Jun. 20, 2026 Quarterly reporting is by far the most important safety measure to keep things accountable.
Cynthia Anderson retired in Ohio

Sent from my iPhone

Cynthia Barnedt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynthia Barnedt Affiliation: Jun. 20, 2026 It is very important

that companies have their finances checked regularly as to show that they are not doing anything illegal. Keep the current time frames in place.

Thank you,
Cynthia Barnedt
Cynbarnedt@gmail.com

Cynthia Bartlett — Jun 20, 2026
Subject: S7-2026-15 From: Cynthia Bartlett Affiliation: Jun. 20, 2026 SEC: SAVE Quarterly Reporting and keep the financial barons accountable to those they serve. We need that personal accountability to hold the line of protection for our investments and to keep people honest in that regard.

It really comes down to a matter of doing the job that the SEC was formed to do.

Please help and continue to monitor with QUARTERLY REPORTING.

Thank you sincerely,
Cynthia Bartlett
cynthiabartlett1952@gmail.com

Cynthia Brazile — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia Brazile Affiliation: Jun. 20, 2026 NOT RIGHT N WE THE PEOPLE'S THAT BUYING THIS ISN'T RIGHT. WHOMEVER THOUGHT THIS IS OKAY NEEDS TO BE FIRED. IT'S ENOUGH OF UNHANDED THINGS GOING ON AND WE THE PEOPLE'S DON'T KNOW ANYTHING ABOUT.

Cynthia Chambers — Jun 20, 2026
Subject: S7-2026-15 From: Cynthia Chambers Affiliation: Jun. 20, 2026 I lost my retirement savings in the 2008 financial scandal.

Quite simply, quarterly reporting is critical in preventing another industry-wide scandal and loss of billions of dollars by American investors.

If you pass this rule, the public will consider the board personally complicit in any subsequent fraud by the financial industry as well as financial losses by American voters.

Cynthia Chambers
68 Preston Circle
Fredericksburg VA 22506

Cynthia Clark — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Cynthia Clark Affiliation: Jun. 20, 2026 Keep quarterly

Sent from my iPhone Cynthia

Cynthia D — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia D Affiliation: Jun. 20, 2026 Quarterly reports are essential to protect people's assets and investments. The citizens should be top priority, not corporate interests. Cynthia Dempsey, US citizen.

Sent from my iPhone

Cynthia Dobens — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Dobens Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I have little enough resources as it is and I would like to have as much accountability and transparency in operations of the corporations where I have investments.

Cynthia Givans — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Givans Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Hindering quarterly reporting is dangerous, reckless, and unbelievably irresponsible.

Cynthia Gregg — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynthia Gregg Affiliation: Jun. 20, 2026 This is a remarkably poor decision from the SEC. investors rights are being trampled. One cannot make good decisions every six months in this fast-paced financial world. Quarterly reports must remain. Our current administration has already shown how it handles money - poorly. Getting financial reports just twice a year is unacceptable and small investors will be at greatest risk of loss.

Cindy Gregg
American Mosaic Films
www.americanmosaicfilms.org
Preserving the past, inspiring the future.

Cynthia Hayes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynthia Hayes Affiliation: Jun. 20, 2026 Dear SEC,

I am writing to express my strong opposition to the proposal of reducing reporting requirements to twice a year.

It is essential that these businesses maintain a quarterly reporting schedule. Consistent accountability is a standard requirement across professional industries, and these entities should be held to the same expectations. Reducing the frequency of reports would negatively impact oversight and transparency.

Thank you for your consideration of this matter.

Best regards,

Cynthia Hayes, Architect, Partner
PCI Design Group

Cynthia Hudson — Jun 20, 2026
Subject: File No. S7-2026-15 From: Cynthia Hudson Undermining transparency in publicly traded companies would undermine the confidence and integrity of the stock exchange. Removing the quarterly filing for companies is a requirement that shows transparency. A change to semi annual reporting would diminish the investor's ability to research companies and their fiscal soundness. This change to semi annual reporting would be akin to taking us back to the days of the 1929 crash. I strongly disagree with any change that would diminish the transparency of publicly held companies to report only semi annually to the public. In this age of AI, should we not look for greater transparency and perhaps reporting quarterly should change to monthly. As our world speeds up and information becomes more rapidly disseminated to the public, should we not demand that our publicly held companies more rapidly disseminate information? A move to semi annual reporting is a move backward for the investor. I strongly disagree that semi-annual reporting is a good change for the public interest, publicly traded companies and especially for the retail investor.

Cynthia Jones — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynthia Jones Affiliation: Jun. 20, 2026 Cynthia Jones, retired, and this needs to remain quarterly as it always has been, no need whatsoever to cut it in half.

Sent from my iPhone

Cynthia Kerrigan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia Kerrigan Affiliation: Jun. 20, 2026 What are you trying to hide? This proposal Smells BAD!!

Sent from my iPhone

Cynthia Klein — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Klein Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This rule change benefits no investor. It's certainly a bad idea

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Cynthia Malmrose — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia Malmrose Affiliation: Jun. 20, 2026 Keep reports quarterly. No insider advantages. Do not invite more corporate Enron-like scandals.

CYNTHIA MC GINLEY — Jun 20, 2026
Subject: S7-2026-15 Comments From: CYNTHIA MC GINLEY Affiliation: Jun. 20, 2026 Cynthia McGinley Educator -
Teaching students the importance of timely relevant data in understanding an investment's potential. Most students are already inclined to believe that the government, big pharma and big companies already have the economic scales tipped in their favor. Quarterly reporting, you are confirming their doubts in the system not being rigged against them. They are your future.

Cynthia Moran — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Moran Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Getting our country back on solid footing, where all citizens count rather than the elite few, requires more, not less, transparency.
The era of Enron deceptions showed us why we require at least quarterly frequency of reporting. If they are to serve a meaningful purpose. We should not settle for less.

Cynthia Neibaur — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia Neibaur Affiliation: Jun. 20, 2026 Quarterly reporting is critical to keeping integrity and honesty in cheque

Sent from my iPhone

Cynthia Neil — Jun 20, 2026
Subject: S7-2026-15 From: Cynthia Neil Affiliation: Jun. 20, 2026 You must maintain quarterly reporting in order to manage the inexorable tendency towards correct fraud.

Cynthia Perdue — Jun 20, 2026
Subject: S7-2026-15 Comments From: Cynthia Perdue Affiliation: Jun. 20, 2026 Quarterly reporting needs to remain as it is. Quarterly accountability from corporations keep them more honest from creative accounting than six months would. As an investor, they are playing with my money due to stock ownership, and I want to see how healthy my investment is.

Cynthia Perdue
Sent from my iPad

Cynthia Rodgers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Cynthia Rodgers Affiliation: Jun. 20, 2026 To Whom It May Concern,

Keep the reporting quarterly. Quarterly reporting keeps the information flowing with quicker diagnosis and response time for accountability.

Sent from my iPhone

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CYNTHIA WAGNER — Jun 20, 2026
Subject: S7-2026-15 From: CYNTHIA WAGNER Affiliation: Jun. 20, 2026 We need quarterly reporting to protect the American taxpayer. Greed and corruption are on the uptick and we need to keep checks in place.

Sent from my iPad

Cynthia Watson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Watson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Subject: Comments on Rule S7-2026-15

Quarterly disclosures are essential for informed decision-making. I urge the SEC to maintain these requirements, as they provide investors with the critical information needed to evaluate investment opportunities effectively.

Cynthia Wynn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Wynn Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
Remember from the mistakes of the past. Quarterly reports hold people accountable. No corruption always transparency

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D — Jun 20, 2026
Subject: S7-2026-15 Comment From: D Affiliation: Jun. 20, 2026 Daniel Dillon, Professional Engineer
Keep the reporting quarterly, my entire retirement savings depends on having current information for decision making on my investments. 6 months is too long a duration for actionable information.

D Kushman — Jun 20, 2026
Subject: S7-2026-15 From: D Kushman Affiliation: Jun. 20, 2026 Keep it Quarterly. We, the people do not want another Enron!

Sent from my T-Mobile 5G Device
Get Outlook for Android

D M Reichardt — Jun 20, 2026
Subject: S7-2026-15 Comment From: D M Reichardt Affiliation: Jun. 20, 2026 This experiment failed the first time. Maybe wait until those that remember die off.

...may happiness always find you...

D Thomas — Jun 20, 2026
Subject: S7-2026-15 Comments From: D Thomas Affiliation: Jun. 20, 2026 Keep quarterly reports. Helpful to all following or learning about financial investing.

Regards
Deborah Thomas

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d v — Jun 20, 2026
Subject: S7-2026-15 Comments From: d v Affiliation: Jun. 20, 2026 D Vicars- retired
Keep it Quarterly!!!!!!

D. Campbell — Jun 20, 2026
Subject: S7-2026-15 Comment From: D. Campbell Affiliation: Jun. 20, 2026 Hell no!

D. Wolz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: D. Wolz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Do NOT change CEOs reporting to less than Quarterly please. Stop making it easy for rich to get richer.

D.X. Sharafanowich — Jun 20, 2026
Subject: S7-2026-15 Comment From: D.X. Sharafanowich Affiliation: Jun. 20, 2026 Douglas Sharafanowich
VP Operations

I strongly object to this insidious move to effectively keep investors in the dark about company profit, loss, and liabilities.

Dale Christensen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dale Christensen Affiliation: Jun. 20, 2026 Quarterly reporting, a Must

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Dale Gloe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dale Gloe Affiliation: Jun. 20, 2026 Mu name is Dale Gloe. I am a farmer and multiple small business owner. My wife and I invest in the stock market and are asking you, members of the SEC, to please do your job and maintain the quarterly reporting requirements that have led to increased prosperity and stability since 1951. Thank you!

Dale Para — Jun 20, 2026
Subject: File No. S7-2026-15 From: Dale Para Less available and timely information will lead to more 1929 style crash events in markets as well as individual companies.

DAmbrosio Family — Jun 20, 2026
Subject: S7-2026-15 From: DAmbrosio Family Affiliation: Jun. 20, 2026 Keep it Quarterly!

Sent from my iPhone

Damien Cruz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Damien Cruz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Wealth is not valuable beyond a certain level. If you prevent the less fortunate from creating their

own wealth, the system collapses and you eventually have to eat one another.

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damiondevon2 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: damiondevon2 Affiliation: Jun. 20, 2026 Brook, welder, Columbus Nebraska. Please stop screwing the the lower classes. You've transfered enough of our wealth thru illegal means. Business should not be above the law, nor should the crooked politicians that enable them. Can't wait till midterms

Sent from my Galaxy

Dan — Jun 20, 2026
Subject: S7-2026-15 From: Dan Affiliation: Jun. 20, 2026 Dear Sirs:

Quarterly reporting is vitally important to corporate transparency and accountability to the public and their shareholders. It is outrageous to consider changing this corporate responsibility. Shareholders deserve and should demand that this stays the law. Do not give in to corporate lobbying, it’s your job to protect shareholders. We deserve nothing less.

I am a retired corporate fiancé executive and would be shocked and disappointed if this were to change. Don’t give in to who ever is proposing any change to this rule.

Thank you.

Dan Connell
1connelldan@gmail.com
386-984-0194

Dan Bristow — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dan Bristow Affiliation: Jun. 20, 2026 Don't make changes.

Dan Hoff — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dan Hoff Affiliation: Jun. 20, 2026 Daniel Hoff, Resource Conservationist USDA-NRCS. Green Bay WI.

I am highly against reducing reporting requirements. We are seeing increased issues with insider trading and politically connected individuals making a killing while retail investors and folks like me

that primarily use funds like the TSP funds get stuck holding the bag. This is a terrible idea that will further concentrate power and wealth with well connected individuals.

Dan Hoff
(608) 408-4036

Dan Lanigan — Jun 20, 2026
Subject: S7-2026-15 From: Dan Lanigan Affiliation: Jun. 20, 2026 This quarterly reporting is ABSOLUTELY ESSENTIAL! to keep these guys honest. Please don't dilute this.

Daniel J Lanigan
Washington, VA 22747

Dan Leisen — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dan Leisen Affiliation: Jun. 20, 2026 It doesn't make sense to abandon what has been, and is working with the quarterly filings. Don't switch to semi annual filings, which have shown previously to be costly to investors. There is too much time for market manipulation and less oversight. There is too much advantage for those who have insider trader advantages.
Stick with what is working.

Dan Leisen -- investor

Dan Leisen
3620 16th Ave S
612 408-4392

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dan maceda — Jun 20, 2026
Subject: S7-2026-15 From: dan maceda Affiliation: Jun. 20, 2026 Quarterly Reporting is a safeguard against fraud and the health of our markets.
Please don't reduce it to semi annual keep it as it exists.

Dan Miskulin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dan Miskulin Affiliation: Jun. 20, 2026 Stay quarterly! This will keep the fraud and abuse by big companies and CEO’s. We need every tool in the toolbox to keep them honest. There was a reason this rule was changed back in the day. Please do the right thing for the little guys in this country. Thanks for listening to one of the little guys.

Sent from my iPhone

Dan Roberts — Jun 20, 2026
Subject: S7-2026-15 From: Dan Roberts Affiliation: Jun. 20, 2026 To those to whom much is given, much is expected.
Part of the government's job is to protect us from crooks, whether on the streets or in corner offices. Do ALL of your job!

Sent from my iPhone

Dan Roberts — Jun 20, 2026
Subject: S7-2026-15 From: Dan Roberts Affiliation: Jun. 20, 2026 The hell... Changing this rule would be stupid. You've got to keep criminal cheating to a minimum.
Dan Roberts
847.463.0434

Dan Sigvartsen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dan Sigvartsen Affiliation: Jun. 20, 2026 My name is Dan Sigvartsen. Keep the quarterly reporting. I have some small investments to supplement my social security. It's important to me to see how my investments are doing each quarter in order to make good financial decisions.

Get Outlook for Android

Dan Underhill — Jun 20, 2026
Subject: S7-2026-15 From: Dan Underhill Affiliation: Jun. 20, 2026 Let's prosecute white collar crime in a way that actually deters it. Punishment needs to be swift and certain and there needs to NOT be ways of weaseling out of it. White collar crime is far more devastating to far more of us than other kinds of crime and the punishment should reflect that.

Dan B. Underhill
577 Paloma Ave.
Pacifica, Ca 94044

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dan west — Jun 20, 2026
Subject: Comment on S7-2026-15 From: dan west Affiliation: Jun. 20, 2026 What is the purpose of switching to semiannual reporting? I do not support that decision

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Dana Bean — Jun 20, 2026
Subject: S7-2026-15 From: Dana Bean Affiliation: Jun. 20, 2026 In the current financial state of affairs, transparency is absolutely needed to keep businesses free of illegal activities. My biggest concern is that politicians are getting rich from insider trading. This breach is playing out before us. Nothing is being done. No politician have been convicted of this illegal activity. Trump is the most obvious culprit.

Sent from my iPad

Dana Ermis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dana Ermis Affiliation: Jun. 20, 2026 I am Dana Ermis. Im a single mom , I came from the country. I had a 8 year ago felony because id been on a5 year deferred charge in my recordand due everything Id been ordered to do until 1 time, in th 4 th year of my deferred sentence, got in trouble for a small possession charge and so the court revoked my 5 year deferred and made it a 5 year suspended. So I did it all over but now im a felon who completed the additional 5yrsuspended single mom i moved to Tulsa , Oklahoma. Thought sense i had a solid 10 +years career in Eufaula,Ok. As head line cook of the fastest-growing,best new restaurant in SouthEast Oklahoma, well I thought it was going to be easy for me to get a good job in th big city. Wrong! I've tried Work Oklahoma ,Goodwill Industry,I had career mentor from Creoks, whom I went and seen faithfully for 3 weeks with still working on resume templates . I know there is some kind of gov.agency that helps get people jobs but it's extremely hard to actually get to start a job and make th money. I know about Work Oklahoma in Mcintosh county and I don't remember which year end report of how many people it actually helped get jobs but it was, in my opinion,a very low number of people who actually got jobs and with th amount of th budget that was alotted for "Work Oklahoma" program. Then there 211, there's th health program which gives incentives to regular health care screenings. But, I've only heard about it once, i finally did call and you have to have said dr app then wait 2 weeks or longer (depending on wen th dr office sends th insurance claims for said appointment to DHS records division) you got to call in and report that yes i went to said preventative and suggested screenings an appointment. And if th dr.report for "said patient and recipient" of Soonercare has not been processed then you have to wait another week to 2 weeks to call back and claim th $20 t $30 prepaid card for like toiletries and such to I believe CVS pharmacies or maybe participating pharmacies. For one i don't know anyone who had heard of this program sometimes nor even th case worker who helps you fill out your renewals for EBT food .I haven't even tried to figure out why they store started asking if th ebt was food or cash purchase at th register. How do you get cash ? That's what is like to know. Because I've never heard of a governmental program that gives money alongside food assistance. I have heard of "TANF"that gives a very low subsidy fund of i wanna say 200 to survive on while going through a "resume,how to find a way to"living without gov. Assistance", many sessions on how to"kind of thing. But when you do get s job u have to agree to min. Wage for o' so long . If you land a job right away you still have to agree to min wage for several weeks if not more
How much does that program recieve in gov funds. When i left my job of 10 years in Eufaula and came to Broken Arrow I asked my caseworker in Wagoner County about TANF and she in my opinion talked like that program was in th end expensive for me to pay back and yea. I could go on more but anyways, hopefully this is useful. Thank you have a great day.

Dana King — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dana King Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I don't think I need to explain why this is a terrible idea. There's more than enough stealing already going on.

Dana Olsen — Jun 20, 2026
Subject: YES to Quarterly Reporting From: Dana Olsen Affiliation: Jun. 20, 2026 Dear Legislators -

PLEASE keep Quaterly Reporting as the LAW. Business needs to stay transparent and honest with their investors and Quaterly Reporting is a huge part of that.
The continuation of Quaterly Reporting is a critical part of transparency to investors. Please vote to keep Quarterly Reporting unchanged.

Sincerely, Dana Olsen

Dana Roth — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dana Roth Affiliation: Jun. 20, 2026 Please keep reporting quarterly. I am retired and I need to be able to know more current info in order to protect my little nest egg. Semi annual reporting is too infrequent.
Dana Roth, New Mexico

Dana Shuffstall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dana Shuffstall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need MORE not less reporting! NO to semiannual reporting! There is too much fraud and cheating and is RAMPANT during this current administration. Delaying reporting can cause massive loss of our protections.
They are slowly removing protections on our money yet tightening the grip on our rights!

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dancy mills — Jun 20, 2026
Subject: Comment on S7-2026-15 From: dancy mills Affiliation: Jun. 20, 2026 From: Dancy Mills Retired (Public Health Researcher)

Why enter into ANY ruse which proved before that it didn't work (i.e. during it's 1st extended experimentation trial of approx 15 years duration), and during which there was much corruption and failure to report truthfully?

Aside from the country's several billionaires and the many large corporations able to conceal their incomes via fewer filings (only twice annually as opposed to the fairer, standard, more "measured" quarterly reporting method), who precisely does implementing this plan aim otherwise to benefit?

I can think of NO ONE; in fact, seemingly, there stands only America's millions of regular individuals to lose, as in losing out just once again in favor of the already obscenely wealthy! So perhaps you'd

be courteous enough to explain why anyone other than the top 10% would be interested in this scheme.

What would there be for the "average" man on the street to gain, and how much more would there be for that same man to lose? The courtesy of your precise response is much appreciated.

And, while you're at it, please answer why the frequency of the filing system should NOT be left as is. Thank you. That would certainly shed a little more light on the proposed situation.

The country's status is already in the trash can, globally as well as locally. We all know who's responsible & why! So, why not contribute to its repair rather than make things yet worse still for those striving to make a go of either/both their lives &/or businesses in this formally free, still quasi-democratically-run, most super power country the world has ever known, rather than continue to add to our country's downfall & the annihilating loss of the old respect and power we used to wield? We must all remember: Non-billionaires are people too! And life is not solely about money! To call it "life," there must also be some palpable human decency! And the USA needs to show that way before it's too late (if not already, giving China the upper hand, deservedly, I might lament)! Donald Trump needs to go! Planetary living needs to improve. The world is on a fast trajectory towards its own demise, and US politics p, lus AI superintelligence will ruin us all, and we'll have asked for it and earned it, unless corporate bigwigs and politicians learn to be civilized, un-greedy and lawful people. Fat chance of THAT, right? Prove me differently, then!

~ dancymills@gmail.com

Daniel Keller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Daniel Keller Affiliation: Jun. 20, 2026 No changes

Sent from my iPhone

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daniel Longfellow — Jun 20, 2026
Subject: S7-2026-15 Comments From: daniel Longfellow Affiliation: Jun. 20, 2026 Cut the crap! Leave well enough alone.

Daniel Lopez — Jun 20, 2026
Subject: S7-2026-15 From: Daniel Lopez Affiliation: Jun. 20, 2026 Anytime a group of people are giving lighter sentences to another group of people who’ve committed white collar crimes they are condoning the nefarious behavior and making it more appealing to the criminals to participate in schemes that enriches them at taxpayers expense. That shouldn’t be rewarded by giving them half sentences, if anything it should be time and a half. Not less time.

Daniel Lopez
Supervisor of Building Trades
Pleasanton, California

Daniel Perkes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Daniel Perkes Affiliation: Jun. 20, 2026 I am a market researcher in the energy industry in NYC. I have been investing personally for years, and rely on quarterly reporting from companies to find the best opportunities to make well thought out investment decisions and make solid returns. It is very important to me that quarterly reporting remain a requirement. Only companies that have something to hide would want to report less than quarterly. It would allow poor management and bad business performance to go unchecked for longer periods of time, significantly damaging the effectiveness of U.S. financial markets. I urge you to maintain the rules that require quarterly financial reporting.

Sincerely,
Daniel P.

Daniel Quinlan — Jun 20, 2026
Subject: S7-2026-15 From: Daniel Quinlan Affiliation: Jun. 20, 2026 Quarterly reporting is even more important today than it was when the rule was first implemented. Keep it!

Sent from my iPad

Daniel Sobczak — Jun 20, 2026
Subject: S7-2026-15 Comments From: Daniel Sobczak Affiliation: Jun. 20, 2026 I am writing to oppose the proposal that would allow public companies to move from quarterly reporting to semi-annual reporting.

I am not a financial professional, hedge fund manager, or corporate executive. I am a public school teacher. Like millions of Americans, I have a vested interest in the health and transparency of our financial markets. I contribute to a 403(b) retirement account. I maintain two 529 college savings plans for my nephews. I also own individual stocks. My future financial security depends on having access to accurate and timely information about the companies in which I invest, whether directly or through retirement and education savings accounts.

For that reason, I believe moving to semi-annual reporting would be a mistake.

At its core, this proposal is about information. Public markets function best when buyers and sellers have access to timely, reliable, and broadly available information. The less information that is available, or the longer investors must wait to receive it, the less efficient and less transparent the market becomes.

Quarterly reporting is not perfect, but it provides investors with a regular and predictable opportunity to evaluate the financial condition of public companies. Every three months, investors can review updated revenue figures, profitability, debt levels, cash reserves, and management discussions regarding the direction of the business. Those reports help investors make informed decisions based on facts rather than speculation.

Under a semi-annual reporting system, that flow of information would be reduced by half.

Supporters of the proposal argue that reducing reporting requirements would lower costs and reduce administrative burdens. While I understand the desire to eliminate unnecessary regulation, I am not convinced that the benefits outweigh the costs. Publicly traded companies already maintain accounting systems, prepare internal financial reports, communicate with boards of directors, and provide information to lenders and other stakeholders. The question is not whether companies are gathering financial information. They are. The question is whether investors should continue to receive that information on a regular basis.

I believe they should.

Markets react to information because information matters. A company can experience significant changes in a matter of months. Consumer demand can shift. Debt obligations can increase. Lawsuits can emerge. Key customers can leave. New competitors can enter the market. Economic conditions can deteriorate rapidly. Investors deserve access to updated information about those developments before six months have passed.

This is especially important for ordinary investors who do not have access to private meetings with executives, teams of analysts, or expensive research services. Large institutional investors may have additional resources available to them, but individual investors depend heavily on public disclosures. Quarterly reports help ensure that all investors have access to the same baseline information at approximately the same time.

Transparency is one of the great strengths of American financial markets. It helps build trust and confidence among investors. It encourages accountability. It allows shareholders to evaluate management performance and identify emerging concerns before they become major problems.

Reducing reporting frequency moves in the opposite direction.

I am also concerned about the cumulative effect this change could have over time. While the proposal may be presented as optional, changes in market practices often spread beyond their original scope. If a significant number of large companies begin reporting only twice per year, investor expectations may gradually adjust. Companies that continue quarterly reporting may face pressure to reduce their own disclosures in order to remain consistent with industry practices. What begins as an option for some companies could eventually become the standard for many.

That outcome would leave investors with less information and fewer opportunities to evaluate the companies they own.

As someone who spends his career teaching young people about economics, markets, and financial decision-making, I believe transparency remains one of the most important principles underlying a successful market economy. Investors should not be required to make decisions with less information when more information is readily available. If anything, modern technology has made financial reporting faster, easier, and more accessible than ever before.

The long-term success of our capital markets depends on maintaining investor confidence. Confidence is built through openness, consistency, and trust. Quarterly reporting supports those goals. Semi-annual reporting weakens them.

For investors saving for retirement, for families saving for college, and for individuals trying to make informed decisions about their financial futures, timely disclosure remains essential. The modest reduction in reporting obligations that some companies may experience does not justify the

corresponding reduction in transparency for investors.

For these reasons, I respectfully urge the Commission to reject this proposal and retain existing quarterly reporting requirements for public companies.

Thank you for your consideration.

Sincerely,

Daniel Sobczak
Lithonia, Georgia

Daniel Starr — Jun 20, 2026
Subject: S7-2026-15 From: Daniel Starr Affiliation: Jun. 20, 2026 The NSA has stated in no uncertain terms that WEALTH IMBALANCE is the greatest threat to Domestic security in USA. The current Plutocracy thru DOGE has resulted in Screwworm contamination @ the southern border & an Ebola outbreak in the DRC in Africa, not to mention the collapse of AIDS treatment & Mozambique falling to ISIS as soon as USAID was cut. Other examples too numerous to list have weakened the USA dramatically. STOP this UNCONSTITUTIONAL descent!!

Daniela S — Jun 20, 2026
Subject: S7-2026-15 Comment From: Daniela S Affiliation: Jun. 20, 2026 Daniela Patterson, business owner, citizen.
I do quarterlies. You want to change the law so that you can lawfully be DISHONEST, Cheat and lie so you can " lawfully" not serve those who trusted and invested these services? Want to victimize your countrymen? Laws are meant to protect all of us... not you. You should be investigated to expose what you are already perpetrationing.
Outrageous. Immoral.

Danielle Benz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Danielle Benz Affiliation: Jun. 20, 2026 No! Do not bring us back to 1955! Keep reporting QUARTERLY!

Get Outlook for iOS

Danielle Renton Retired teacher — Jun 20, 2026
Subject: File No. S7-2026-15 From: Danielle Renton I am very concerned about decreasing financial reports. Quite frankly , trust in the government is at an all time low. The market has been volatile and I very much want to be informed about my investments in as real time as possible. Please do not make this change . The time is not right.

Danita Gorton — Jun 20, 2026
Subject: S7-2026-15 From: Danita Gorton Affiliation: Jun. 20, 2026 I am a retired person who served 29 years as a teacher. I depend on those quarterly reports to keep up with my income. Please do not end them.

Sent from my iPhone

Danny Cohen — Jun 20, 2026
Subject: S7-2026-15 From: Danny Cohen Affiliation: Jun. 20, 2026 These are necessary guidelines for all concerned.YES to quarterly reporting.

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danute norris — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: danute norris Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We have been going through the term of one of the most crooked presidents ever. Doing what he wants without congressional approval. Just recently 14 million dollars spent on the reflection pool. The total waste. He has been showing what he can get away with. Lets try and keep CEOS as honest as possible. We worked hard and saved our money. Having the CEOS sign on the bottom line with the threat of jail time with lies does seem to be that hard.
PLEASE DO NOT ALLOW THE LAW TO BE CHANGED.
Thank you,
Danute Norris

Darby Kerr — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Darby Kerr Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop the bull **** and leave the timing alone.

Darcy Pancir — Jun 20, 2026
Subject: S7-2026-15 Comment From: Darcy Pancir Affiliation: Jun. 20, 2026 Darcy Pancir, CRNP. This is a reckless proposal that will further put our country's economic stability in question. I am adamantly opposed to it.

Sent from my iPhone

Darin Leslie — Jun 20, 2026
Subject: File No. S7-2026-15 From: Darin Leslie As an individual investor, I am limited in the amount of information I can find on a company's earning and business. These regular required filings allow me, as that individual investor, to be able to know and understand the businesses in which I am a part owner. Without the required quarterly reports, it will be that much harder for me to be able to track the ever changing landscape in which businesses compete. I am very much against changing

the current requirement of quarterly reports.

Darion Evasku — Jun 20, 2026
Subject: S7-2026-15 Comment From: Darion Evasku Affiliation: Jun. 20, 2026 Bi-yearly reporting will result in much higher market volatility. If hedge funds and market makers wanted more money to rug pull, You'd figure they would want a relatively stable market across the indexes.

Sent from my iPhone

Darlene Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Darlene Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
As a former finance professional and current investor, I understand that it is a burden to report quarterly. However
it does make the potential for over statements or under statements of earnings less likely. Enron and Worldcom should have been caught sooner I worked for several large
high tech corporations that had to report and it was taken very seriously seriously Please continue quarterly

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Darlene Church — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Darlene Church Affiliation: Jun. 20, 2026 Not a good move. I need to keep up on investments and interest for my job as a broker and to protect and inform my clients so they can make stronger decisions. Darci Church RE Broker Texas

Sent from my iPhone

Darlene Griffin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Darlene Griffin Affiliation: Jun. 20, 2026 I believe this will put Citizens money at risk. We won't really be able to judge the health of a company when we buy stock. Bad idea.

Darlene Griffin

Darlene Lindeman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Darlene Lindeman Affiliation: Jun. 20, 2026 Do not fall for the line you're being fed on allowing companies to submit financial reports every 6 months instead of quarterly, which has been the standard for many years. This policy does not need "fixing". Insider traders already have a huge advantage over regular investors, who need quarterly financials to be able to make somewhat informed investment decisions for their families and their futures, and now they want to take away a key tool that regular investors rely on? The tiny savings for these companies is not worth the risk to regular investors, and any savings will redound to the companies,

not retail investors. Reporting every 6 months will only leave the door wide open for more fraud, scams and scandal. We've crashed the economy before. Let's not repeat the mistake once again.

Just say "No"! Keep the financial reporting quarterly!

Darlene Sanborn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Darlene Sanborn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop changing things for corporations the quarterly statements are important for the people who do not have much. Unlike you in office, can afford to lose alot. Stop saying corporations and do your job for the people.

Darlene Tregaskis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Darlene Tregaskis Affiliation: Jun. 20, 2026 Quarterly reports allow me to invest wisely and prepare to respond rather than reacting in response to the results. Life is about preparation. I need to know information in order to prepare.
Please DON’T vote to change the quarterly reports to only twice a year
Your constituent,
Darlene Tregaskis

Darline Castellaneta — Jun 20, 2026
Subject: S7-2026-15 Comment From: Darline Castellaneta Affiliation: Jun. 20, 2026 June 20, 2026

Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

Re: Comment on File Nos. S7-2026-17 (Registered Offering Reform), S7-2026-18 (Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies), and S7-2026-15 (Semiannual Reporting)

Dear Secretary Countryman:

I am writing as a member of the public to express my opposition to the three related rulemaking proposals referenced above. Considered individually, each proposal carries real risk to investor protection. Considered together, as they are clearly designed to function, they represent a coordinated reduction in the frequency, depth, and reliability of information that public companies are required to disclose to the market. I urge the Commission to withdraw or substantially narrow these proposals.

1. The Cumulative Effect of These Proposals Is Greater Than Any One Rule Alone
Each release is being evaluated on its own administrative record, but their effects compound. Together, the three proposals would: (1) allow companies to report financial results twice a year instead of four times a year; (2) extend scaled, lighter-touch disclosure accommodations, currently reserved for the smallest and newest companies, to a much larger share of the public company

population; and (3) make it easier and faster for a broader set of issuers, including those newly eligible for reduced disclosure, to raise capital from the public through expanded shelf registration and preemption of state securities law review. The combined effect is a market in which more companies can raise more money, more quickly, while telling investors less, less often, with less independent state-level review of the offering. That combination deserves to be evaluated as a whole, not just rule by rule.

2. Semiannual Reporting Would Delay the Detection of Financial Problems and Fraud
Quarterly reporting is not merely an administrative formality. It is the mechanism by which deteriorating financial conditions, accounting irregularities, and management misconduct are surfaced to the market on a predictable cadence. Doubling the gap between mandatory, audited-quality disclosures from roughly three months to six months gives a company twice as long to operate before its books are subject to formal, comparable, line-item disclosure under Regulation S-X.
This matters most precisely in the cases investors most need protection from: a company under financial stress, or one engaged in accounting manipulation, has a strong incentive to delay bad news. A six-month reporting window gives that company two additional quarters in which losses, leverage, or fraud can accumulate before they must be formally disclosed. By the time the problem becomes visible in a Form 10-S, the damage to investors, employees, and counterparties may already be substantially larger than it would have been under quarterly review. I recognize the proposal preserves Form 8-K obligations for specific material events and that companies remain subject to general antifraud rules, but Form 8-K triggers are narrower than full periodic reporting, and antifraud liability is a remedy after harm occurs, not a substitute for the early detection that regular reporting provides.

3. Preempting State Securities Law Removes a Second Line of Defense, Not a Redundant One
State securities regulators have historically served as an independent check that catches problems federal review sometimes misses, particularly for smaller and newly public issuers that are precisely the companies this rulemaking package would push toward expanded shelf registration. Preempting state blue-sky review for these offerings does not eliminate redundant friction; it eliminates a separate set of eyes with separate enforcement priorities and separate institutional knowledge of local issuers. Removing that layer at the same time the Commission is expanding who qualifies for lighter federal disclosure compounds, rather than offsets, the loss of oversight.

4. Extending Scaled Disclosure to a Much Larger Share of Public Companies Weakens Transparency Exactly Where Capital Formation Is Increasing
The filer status proposal would extend smaller reporting company and emerging growth company accommodations, including scaled executive compensation disclosure and fewer years of financial statements, to a large majority of all reporting companies. At the same time, the registered offering proposal makes it easier for these same companies to raise capital through shelf registration. Investors are therefore being asked to commit more capital, more quickly, to a larger pool of companies operating under reduced disclosure standards. Disclosure accommodations designed for small, early-stage companies raising modest amounts of capital do not automatically remain appropriate once those companies are using the same expanded tools as larger, more established issuers to access public markets at scale.

5. The Risk Is Cumulative and Systemic, Not Limited to Individual Companies
I want to be precise about this concern rather than overstate it. This rulemaking package does not itself create the kind of leverage or interconnected counterparty exposure that has driven past systemic crises. But financial instability has consistently been preceded by a period in which problems were allowed to accumulate, undetected, before becoming visible all at once. Reduced reporting frequency, reduced disclosure depth, and reduced independent state review do not cause

a downturn on their own, but they remove the early warning systems that allow investors, regulators, and markets to respond to a downturn while it is still small. A market with less frequent, less detailed, and less independently reviewed disclosure is a market more likely to be surprised, and surprise is what turns ordinary corrections into disorderly ones. The Commission should not have to relearn this lesson through another crisis before restoring it as a guiding principle.

6. Requested Action
I respectfully request that the Commission:
• Withdraw or substantially narrow the semiannual reporting proposal (S7-2026-15), preserving mandatory quarterly reporting at minimum for all but the smallest non-accelerated filers;
• Decline to preempt state securities law registration and qualification requirements (S7-2026-17), or limit any preemption to offerings by issuers with an established public reporting history;
• Limit the expansion of scaled disclosure accommodations under S7-2026-18 to companies that meet meaningful size or maturity thresholds, rather than extending them to the large majority of all reporting companies; and
• Conduct and publish a combined economic analysis of all three proposals together, evaluating their cumulative effect on disclosure frequency, disclosure depth, and investor protection, rather than analyzing each in isolation.
Thank you for considering these comments.

Respectfully submitted,

Darline Castellaneta
Peoria, Arizona

Have a great day!

Warmest Regards,
Darline Castellaneta

Please excuse my typos. Sent from my iPhone.

Darnise Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Darnise Williams Affiliation: Jun. 20, 2026 We need transparency I am a retiree and I need quarterly reporting. It's important to stay abreast of my investments so I can make the best decisions for my children and grandchildren's future!

Darnise Williams

Dartnalaska — Jun 20, 2026
Subject: N/A From: Dartnalaska Affiliation: Jun. 20, 2026 Limit Credit Breaues power - they have too much control over our lives!
CEOs make too much and when they commit crimes they only get their hands slapped! Those who do get sentenced should go to state prison not country clubs - politicians need to be arrested for

bribery etc

Just because you have $ and intelligence doesn’t mean you are ethically
Dixie Banner

Dave Been — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dave Been Affiliation: Jun. 20, 2026 It was proven not to work
Quarterly please!!

Dave Been
Las Vegas
928-699-0488

Dave Cote — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dave Cote Affiliation: Jun. 20, 2026 Keep it at quarterly reports,better transparency for investors,especially the small investor. Thanks for your attention.

Yahoo Mail: Search, Organize, Conquer

Dave Crooks — Jun 20, 2026
Subject: S7-2026-15 From: Dave Crooks Affiliation: Jun. 20, 2026 Save quarterly reporting, Publicly financed companies must be responsible to the public with frequent public reports.
David Crooks, Retired, Baltimore MD.

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dave grace — Jun 20, 2026
Subject: S7-2026-15 Comments From: dave grace Affiliation: Jun. 20, 2026 David Grace (Retired) The Quarterly reports must remain just that quarterly! If there is one thing I have learned there needs to be transparency and going dark six months out of the year gives the bad actors time to cut and run with our hard earned money! The SEC must listen to and protect everyday Americans that demand that quarterly reports continue as they have for the last fifty + years

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DAVE HAGEN — Jun 20, 2026
Subject: S7-2026-15 From: DAVE HAGEN Affiliation: Jun. 20, 2026 I think it would be a lot better if they changed it to 6 times a year,as fast as things happen in today’s world, make them more accountable instead of less .

Sent from my iPad

Dave Hays — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Dave Hays Affiliation: Jun. 20, 2026 I am STRONGLY AGAINST ELIMINATING QUARTERLY REPORTING! Rolling back the requirements to only annual reporting would be a disaster for investors & would only benefit businesses that are taking shortcuts, have poor & risky business practices, and are hiding things from investors. Full transparency with reports published quarterly enables full accountability & keeps businesses honest & responsible. SEC & the current DC administration, Congress & Supreme Court should pay more attention to what is best for constituents & not be influenced by oligarchs, businesses & their lobbyists that are filling their pockets with $$&.

Dave Logan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dave Logan Affiliation: Jun. 20, 2026 Maintain quarterly transparency

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Dave Loyd — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dave Loyd Affiliation: Jun. 20, 2026 Have you forgotten enron? Changing from quarterly reporting opens the door for fraud!!

Dave Manley — Jun 20, 2026
Subject: S7-2026-15 From: Dave Manley Affiliation: Jun. 20, 2026 We have enough crooks in Washington DC, don’t need to add CEO to the list. Keep it wuarterly.

Sent from my iPhone

Dave Ryan — Jun 20, 2026
Subject: S7-2026-15 From: Dave Ryan Affiliation: Jun. 20, 2026 Keep it Quarterly!!! Because Their Accountability Must Be Kept in Place!!!

Dave Wilson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dave Wilson Affiliation: Jun. 20, 2026 I'm 57 and I've been paying into an IRA for years in hopes that when I'm too old to work, I'll have enough resources to keep a roof over my head till I die. This rule change will make it more difficult to insure that my retirement income is there when I need it! Please keep these corporate reports QUARTERLY!!!

Dave Zubrow — Jun 20, 2026
Subject: S7-2026-15 From: Dave Zubrow Affiliation: Jun. 20, 2026 I support the current reporting rules for CEOs to verify their company financials. I am retired and count on my IRA investments to supplement my Social Security. Having trust in the financial performance of companies is critical to maintaining my financial stability in retirement. Thank you, David Zubrow in Pittsburgh.

Dave Zubrow

Sent from my iPhone

DaveInRaleigh — Jun 20, 2026
Subject: S7-2026-15 Comments From: DaveInRaleigh Affiliation: Jun. 20, 2026 No good reason to change. Transparency is critical.

David — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Affiliation: Jun. 20, 2026 Do not go back.Less reporting is less security.

David Blakely — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Blakely Affiliation: Jun. 20, 2026 It is necessary

Sent from my iPhone

David Callanan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: David Callanan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies should still be required to issue quarterly reports to their shareholders. This allows investors to track how the companies they own are doing. They don't necessarily have to host a public presentation but they should have to release the quarterly report to investors. Do not take the action that allows only semi-annual reports

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David Camp — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Camp Affiliation: Jun. 20, 2026 Plz someone curtail the unjust

Sent from my iPhone

David Carlton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Carlton Affiliation: Jun. 20, 2026 I think companies should continue reporting quarterly. They have been doing it now over 70 years and changing something that isn’t broken would be a mistake that could disrupt the market. There doesn’t need to be a change and there shouldn’t be one. I have my life savings in the market and it would make me change my investments if companies started reporting only twice a year.

Sent from my iPhone

David Christopher Larsen — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Christopher Larsen Affiliation: Jun. 20, 2026 My name is David Larsen, I am the General Manager of small contracting firm. I'll retire soon & am relying, heavily, on a self managed stock portfolio for my income. Making financial details, of companies that I am invested in, less available could impact my income at a time when risk tolerance is lowest. I urge you to keep the quarterly reporting requirement in place so that us smaller retail investors have the information we need to make informed choices. Thank you for your consideration.

Chris Larsen
GM
Larsen Property Services
270-999-0367
lpscoid@gmail.com

David Cox — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Cox Affiliation: Jun. 20, 2026 Stay quarterly. David C. Cox. Retired refinery worker. I depend on my investments to make ends meet.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

David Dalton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Dalton Affiliation: Jun. 20, 2026 If you think that stopping quarterly reporting you people are either idiots or in the pockets of large marginal corporations.

Sent from my iPhone

David Evans — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Evans Affiliation: Jun. 20, 2026 This is not a good idea. I have to live off my investments. I should be able to make informed decisions about my financial situation. David Evans, retired, Oswego NY.

David Gilmore — Jun 20, 2026
Subject: S7-2026-15 Comments From: David Gilmore Affiliation: Jun. 20, 2026 Keep the quarterly reporting

Sent from my iPhone

David Gray — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: David Gray Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency is mandatory, we have lost so much, of our information freedom on vital sectors, please keep our security information free, and continue with normal quarterly disclosures, I use this information to help make decisions, for my portfolio.

David Harper — Jun 20, 2026
Subject: S7-2026-15 Comments From: David Harper Affiliation: Jun. 20, 2026 DW - retired military.
Allowing publicly traded companies to report financial results only every six months instead of every three months would likely create significant challenges for investors, regulators, and the overall efficiency of financial markets.
Quarterly reporting provides investors with timely information about a company's performance, financial health, and operational trends. Reducing reporting frequency to semiannual reports would leave investors with less visibility into company operations, increasing uncertainty and making it more difficult to make informed investment decisions.

Less frequent reporting could also increase market volatility. With fewer official updates, investors may rely more heavily on rumors, speculation, and incomplete information, leading to greater price swings when financial results are eventually released. Transparency is a key factor in maintaining investor confidence, and longer gaps between reports could undermine trust in public markets.

Additionally, quarterly reporting helps hold management accountable. Regular disclosure requirements encourage executives to monitor performance closely and provide stakeholders with opportunities to evaluate whether management is effectively executing its strategy. Extending reporting intervals could reduce accountability and delay the identification of emerging financial problems.

From a regulatory perspective, timely financial disclosure promotes fair and efficient markets by ensuring that all investors have access to current information. Semiannual reporting could create information gaps that advantage insiders and institutional investors with greater access to unofficial data, potentially reducing market fairness.

While some argue that less frequent reporting may allow management to focus more on long-term strategy rather than short-term earnings targets, the loss of transparency, accountability, and investor confidence would likely outweigh those benefits. For these reasons, maintaining quarterly financial reporting remains a critical component of healthy and efficient capital markets.

David Harris — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Harris Affiliation: Jun. 20, 2026 don't do it!

David Herwig — Jun 20, 2026

Subject: S7-2026-15 Comments From: David Herwig Affiliation: Jun. 20, 2026 These people have already proven they are untrustworthy by every metric. They are already skiming most of the wealth of this country right off of the top within the 3 month reporting window. Why would you allow them the opportunity to take it all? Do we mean so little to them that they would leave us with nothing? I believe they are doing so as we speak as laid out in project 2025. Don't do it. How much is enough. Don't let them exterminate us.

David Holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Holmes Affiliation: Jun. 20, 2026 Keep Quaterly reporting!

Sent from my iPad

David Hurley — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Hurley Affiliation: Jun. 20, 2026 Quarterly reporting is the fundamental periodic check/audit in ensuring financial institutions at following the rules laid down by the federal and state government to protect the citizens retirement and pensions. DO NOT cut this safeguard and view into what corporations, banks and large hedge funds are doing with its investors. money.

David James — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David James Affiliation: Jun. 20, 2026 As someone getting ready to retire, I want to know the companies in which I invest are solid. Reducing the frequency does not help me gain this knowledge.

David James
Technical Director - Software Engineering
St. Louis, Missouri

David Jonathan Brackney — Jun 20, 2026
Subject: S7-2026-15 Comment From: David Jonathan Brackney Affiliation: Jun. 20, 2026 David Brackney
Whittier, California
Community Outreach Representative, Catholic Cemeteries & Mortuaries

A wise man once said, sunlight is one of the best disinfects against corruption, so why on earth would the SEC want to keep ordinary people in the dark about the financial health of publicly traded companies? Fairness to all, integrity and simple common sense all speak against any changes in quarterly financial reporting!

David Kusar — Jun 20, 2026
Subject: S7-2026-15 Comments From: David Kusar Affiliation: Jun. 20, 2026 What sort of insanity

with this be? If anything, violations should force a company to a monthly reporting agenda. And then maybe you let them go back to quarterly. But never less frequent than
quarterly.

Yahoo Mail: Search, Organize, Conquer

David Lelinski Retired business owner — Jun 20, 2026
Subject: File No. S7-2026-15 From: David Lelinski This is insanity! Why fix something that isn't broken? Especially with a system that was tried and unsuccessful. Investors have a right to get timely news as to how the Company we are investing in is performing. I see little tangible benefit in this proposal. Besides lowering G&A costs(which should not be the objective of the SEC) the chance for negative results outweigh any benefits. Why do you want to possibly create angst in investors?

David Lindstaedt — Jun 20, 2026
Subject: S7-2026-15 From: David Lindstaedt Affiliation: Jun. 20, 2026 It should be continued! If anything the nature, extent and risk potential needs to be considered and assessed. Employees at lower level employees should be rewarded for improving or mitigating business risk

Sent from David’s cell phone.

David Matta — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Matta Affiliation: Jun. 20, 2026 Quarterly reporting is just another example of corporate America hiding from consequences. They do it with opaque (and now variable) pricing, and now they want to do it with Shareholders. The current system isn't broken and with advances in AI, quarterly reporting costs are coming down. Why change something that isn't broken? Dave Matta, Director of Autonomous Systems, American Droid, Apex, NC

DAVID MELIN — Jun 20, 2026
Subject: S7-2026-15 Comments From: DAVID MELIN Affiliation: Jun. 20, 2026 It seems to me that AI makes it easier to report these days. Why not consider monthly reporting?

Sent from my iPhone

David Podkowinski — Jun 20, 2026
Subject: S7-2026-15 Comments From: David Podkowinski Affiliation: Jun. 20, 2026 David Podkowinski
Software Engineer
Keep it quartley, don't be stupid

David robbins — Jun 20, 2026
Subject: Rule to eliminate quarterly reporting From: David robbins Affiliation: Jun. 20, 2026 Eliminating Quarterly reporting is a bad idea. It allows publicly traded companies to hide bad financial information from the owners/investors.

I'm a former finance professor.

David Robbins
505-400-9355
Sent from my iPhone

David Rogers — Jun 20, 2026
Subject: Comment on S7-2026-15 From: David Rogers Affiliation: Jun. 20, 2026 David Rogers, retiree, Lake Oswego, Oregon.
Quarterly reporting is crucial for transparency for public companies. Don't destroy that trust.

David Self — Jun 20, 2026
Subject: S7-2026-15 From: David Self Affiliation: Jun. 20, 2026 Save Quarterly Reporting! David Self we need accountability and a watch over corruption! 😱

David Sligar — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: David Sligar Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies are priviledged in their ability to raise cash by share offerings to the public. Since all investors including individuals have ownership, with the attendant risks as well as the possible benefits, all investors should have access to material information about any public company. No informed investment decision can be made without this transparency.

David Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: David Smith Affiliation: Jun. 20, 2026 Keep the reports quarterly. I depend on these reports.

David J Smith
Retired

Sent from my iPhone

David Stubbs — Jun 20, 2026
Subject: S7-2026-15 From: David Stubbs Affiliation: Jun. 20, 2026 I believe that accountability should be the fore front in all business operations. Keeping the quarterly reporting is the Best idea %0??%1

Yahoo Mail: Search, Organize, Conquer

David Tamowski — Jun 20, 2026
Subject: S7-2026-15 From: David Tamowski Affiliation: Jun. 20, 2026 Plz keep quarry reporting. Not all regulations are bad. They protect the public. Trust but verify!

Sent from my iPhone

David Thompson Motley Fool Subscriber Save the 10Q — Jun 20, 2026
Subject: File No. S7-2026-15 From: David Thompson Motley Fool Subscriber I support keeping 10Q in place

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David Tider — Jun 20, 2026
Subject: S7-2026-15 From: David Tider Affiliation: Jun. 20, 2026 Congress is tasked with protecting the public from fraud (among many other things) The certainty of significant jail time is a strong deterrent, Do not weaken it. David Tider

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David Ulysses Peay — Jun 20, 2026
Subject: S7-2026-15 From: David Ulysses Peay Affiliation: Jun. 20, 2026 The American people count on the CEOs of our top companies to be honorable and good stewards of the money that we invested to help make those companies profitable! We must have accountability in a regular and transparent process so we can judge if we want to continue to invest in any company! Changing the quarterly requirements to only semi-annual is a disservice to investors and stockholders, as well as to our nation itself, which without the economic environment our country provides, these companies could not and would not achieve the success enjoyed right now! Do not change this requirement, or we will have to push to change the SEC leadership as soon as Democrats retake the House and the Presidency!

David Ulysses Peay
Founder and President
Community Leadership Associates, LLC
Ph: 803-374-8980
Sent from my iPhone

David Weaver — Jun 20, 2026
Subject: S7-2026-15 From: David Weaver Affiliation: Jun. 20, 2026 Keep SEC reporting quarterly if not make it monthly. Hedge funds have gotten to the point where they are running out of ideas on how to make money. They really need to be broken up into multiple companies. We essentially only have three asset managers in the USA, Vanguard, Blackrock, and Fidelity. They control the money supply which really begs the idiom of Power Corrupts and Absolute Power Corrupts Absolutely. Break these companies apart to the point where they cannot corrupt the SEC!

Thank you

Dave Weaver
GIS Coordinator
Moundsville WV

Sent from my iPhone

David Woodall — Jun 20, 2026
Subject: S7-2026-15 From: David Woodall Affiliation: Jun. 20, 2026 SEC: keeping financial reporting quarterly is important for transparency and accountability for investors, regulators and stakeholders.

-David Woodall

David yang — Jun 20, 2026
Subject: File No. S7-2026-15 From: David yang Less reporting will yield more potential problems within the company and its finance. Semiannual reports is a step going backwards! Transparency is importance for investors to invest in the U.S. market!

Davy Poggi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Davy Poggi Affiliation: Jun. 20, 2026 Keep the transparency!
David poggi

Yahoo Mail: Search, Organize, Conquer

Dawn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dawn Affiliation: Jun. 20, 2026 I'm writing to ask the SEC to please keep corporate reporting quarterly. Going six months without a financial update is just way too long for regular investors. If companies only have to show their cards twice a year, it creates a massive information vacuum. And we all know who fills that vacuum: corporate insiders and Wall Street institutional firms who have direct lines to management. Leaving ordinary people in the dark for half a year just invites insider trading, as those with access can trade on massive, unpublicized shifts in a company's health long before the rest of us find out. If you want to protect retail investors and keep the playing field fair, please don't cut back on the quarterly reports we rely on to make smart choices.

Dawn Anzack — Jun 20, 2026
Subject: S7-2026-15 From: Dawn Anzack Affiliation: Jun. 20, 2026 My name is Dawn Anzack and I live in Redondo Beach, Ca. I've recently retired from corporate finance.

I urge the SEC to retain quarterly 10Q reporting.

Corporate America has become murkier over the years with complex asset, liability and tax implications.

Clear explanations are sometimes only available with 10Q reports which are prepared with outside accountants and signed off by the Company CFO and other officers.

Over the years we have seen the damage from bad actors who misrepresent, misreport or not even report financial information to its employees, officers, outside professional and the public.

Please keep quarterly SEC reporting as a requirement

Dawn Anzack

Dawn Carlson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dawn Carlson Affiliation: Jun. 20, 2026 Dawn Carlson, retired. How will I know my nest egg is secure or who to invest in? Protect our futures!

Dawn Curry — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dawn Curry Affiliation: Jun. 20, 2026 Keep the quarterly reporting. It’s knowledge we all need. I assume most investor's agree with me.

Get Outlook for iOS

Dawn Dowers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dawn Dowers Affiliation: Jun. 20, 2026 I'm just your everyday tax paying citizen who dabbles in the stock market. I already believe that for individual's such as myself, twice a year reporting would make any type of potential
growth impossible.

Yahoo Mail: Search, Organize, Conquer

Dawn Novak — Jun 20, 2026
Subject: S7-2026-15 From: Dawn Novak Affiliation: Jun. 20, 2026 DAWN NOVAK, retired, South Carolina.
Keep those insanely wealthy CEO’s & CFO’s accountable QUARTERLY! That legal requirement was deliberately put in place to protect US citizens.

Sent from my iPhone

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dawn palm — Jun 20, 2026

Subject: S7-2026-15 Comments From: dawn palm Affiliation: Jun. 20, 2026 Transparency is not optional.

Sent from my iPhone

Dawn Rivet — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Rivet Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We can not let corporations hide in the dark, while things becone worse through greed. Why make any changes? It's never for the better for the public.
Quarterly reporting allows people to change directions if they see things going south. We need all protections kept in place.

Dawn W — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dawn W Affiliation: Jun. 20, 2026 We've seen time and time again that when you loosen business rules, bad things happen. As an investor, I do not want to take on this additional risk. Keep businesses in check with quarterly reporting.

Dean Martin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dean Martin Affiliation: Jun. 20, 2026 Leave it alone. It's fine just the way it is. We do not need to move backwards.

Sent from my iPhone

Dean Paterson — Jun 20, 2026
Subject: S7-2026-15 From: Dean Paterson Affiliation: Jun. 20, 2026 Quarterly reporting. Anything else is a joke. Without the threat of reporting quarterly people would float stockholders capital and try to make a quick buck.
It would work sometimes, but crypto comes to mind. And value destroyed because of greed.
Don't change the rules for convenience. Remember your history and purpose.

Deana Reese — Jun 20, 2026
Subject: S7-2026-15 From: Deana Reese Affiliation: Jun. 20, 2026 Quarterly reporting should continue.
Retired real estate broker.
Lost lots of money in World Com.
Deana Reese, Brandon, Ms

Sent from my iPhone

Deana Reese — Jun 20, 2026
Subject: S7-2026-15 From: Deana Reese Affiliation: Jun. 20, 2026 Quarterly reporting should continue.
Retired real estate broker.
Lost lots of money in World Com.
Deana Reese, Brandin Ms

Sent from my iPhone

Deanna Ochs — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deanna Ochs Affiliation: Jun. 20, 2026 I rely on quarterly reports to make financial decisions for my life's survival. I am tired of being the sacrificial lamb to enhance the wealth of greedy business owners.

Deanne Nelson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deanne Nelson Affiliation: Jun. 20, 2026 Deanne N. Retired. By only requiring 6 month reporting, you are allowing inside traders to exploit their profits at our expense. That's why it was changed to 3 month reporting in the first place. This administration has handed enough money to CEOs

Get Outlook for iOS

Deb Armitage — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deb Armitage Affiliation: Jun. 20, 2026 The general public has just as much right to this information. Passing this once again shows how the elites keep others from information needed by everyday investors. Deb Armitage retired.

Sent from my iPhone

Deb Carswell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Deb Carswell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
the idea eliminating the quarterly reporting is absurd for the average investor like me. By the time I research my investments it would not be accurate when I choose to actually make a transaction. As a retired teacher in the state of Florida, I have very, very little money to invest and no money to lose. it's a sad state of affair to think that you would even consider this proposal.
Part of doing business is Having update information to make wise choices..
Please do not Eliminate quarterly disclosures.
Thank you,

Deb CHENCHAR — Jun 20, 2026
Subject: S7-2026-15 From: Deb CHENCHAR Affiliation: Jun. 20, 2026 Dear SEC Chair,
One of many U.S. Citizens here that implore you to maintain quarterly reporting with signed affidavits by CEO's that put accountability where it belongs. Protect the people, NOT CEO's.

Thank you!

Debbie Theisen-Chenchar
dchenrn@aol.com
c 515-360-3379

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deb Hermanson — Jun 20, 2026
Subject: S7-2026-15 Comments From: deb Hermanson Affiliation: Jun. 20, 2026 Markets don't turn on a dime as well as investors. Business reporting quarterly good or not so good, the investment communities want to know why and what will be tweeted for next quarter. Time to reset goals and communication! Don't drag out reporting which will create a lack of confidence and direction!

Sent from my iPhone

Deb Landers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deb Landers Affiliation: Jun. 20, 2026 To Whom It May Concern:

I am a retail investor and I rely on quarterly reports to make decisions about my retirement savings. There is substantial evidence that extending the times between reporting can hide issues investors need to know to make knowledge choices. You already know this to be true. Keep the status quo in this matter.

Thank you,
Deb Landers

Deb Lavallee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deb Lavallee Affiliation: Jun. 20, 2026 Maintain quarterly reporting!

Sent from my iPad

Deb McFarlin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deb McFarlin Affiliation: Jun. 20, 2026 Keep the quarterly reporting. We need transparency, as much as we can get, and accountability. The rich do not need help they need to pay their taxes,

Sent from my iPhone

Deb Netkin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Deb Netkin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I value frequent access to all information.

Deb Wild-Yaron — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deb Wild-Yaron Affiliation: Jun. 20, 2026 No way all reporting needs to be quarterly

Sent from my iPhone

Debbe Ymail — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debbe Ymail Affiliation: Jun. 20, 2026 This is a terrible idea. Do not roll back quarterly reporting. This is bad for business. It’s bad for investors. It’s bad for America.

Debra Carrete
Burbank, California
Senior business intelligence director
Yahoo

Sent from my iPhone

Debbi Shargabian Crimmins — Jun 20, 2026
Subject: S7-2026-15 From: Debbi Shargabian Crimmins Affiliation: Jun. 20, 2026 This must remain quarterly. Transparency and timeliness is essential and important for all our citizens. We do not need to cross ourselves to another Enron.

Debbi Crimmins

Sent from my iPhone

Debbie Ballinger — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debbie Ballinger Affiliation: Jun. 20, 2026 Given the speed today of how stocks change on little notice, please protect your investors by maintaining the mandatory quarterly reports from CEOs to ensure updates get to the investors in a timely manner.

Debbie Bentley — Jun 20, 2026
Subject: S7-2026-15 From: Debbie Bentley Affiliation: Jun. 20, 2026 Hi I'm Debbie Bentley, retired at Lake of the Ozarks Missouri. Quarterly reporting helps honest people stay that way. We need checks

and balances to keep everyone honest. There's no harm in reporting but a lot of potential harm in the lack of reporting. Honesty is the best policy so let's keep it that way.

Debbie Brown — Jun 20, 2026
Subject: S7-2026-15 From: Debbie Brown Affiliation: Jun. 20, 2026 Keep quarterly for accountability!

Debbie Buell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debbie Buell Affiliation: Jun. 20, 2026 This is a terrible idea for investors. The people that put their hard earned money into these investments have the right to know how THEIR money is doing quart. Whether it is gaining or loosing. When they loose THEIR money the people should know and be able to make their own decision as soon as possible not 6 months later. It’s been tried and failed horribly. Quarterly reporting is what the people know and should continue to get.
Deborah Buell
Retired living in Nebraska

Debbie Jackson — Jun 20, 2026
Subject: S7-2026-15 From: Debbie Jackson Affiliation: Jun. 20, 2026 We need to save quarterly reporting!
Deb Jackson. Northern Minnesota

Sent from my iPad

Debbie Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debbie Johnson Affiliation: Jun. 20, 2026 Please allow reporting to remain quarterly. We need the transparency and we can see how much better things are now.
Debbie Johnson
Retired Secondary Teacher
South Carolina

Debbie Levandosky — Jun 20, 2026
Subject: S7-2026-15 Comment From: Debbie Levandosky Affiliation: Jun. 20, 2026 The money you are talking about is my life savings. This takes away the opportunity to make changes when needed. This should be able to be done immediately not 6 months down the road when things get worse and can’t be fixed.

Sent from my iPhone

Debbie Matystik — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Debbie Matystik Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not take away quarterly reports. Our ability to make sound fiscal decisions in a timely manner will be hindered.
Transparency please!

Debbie McPherson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Debbie McPherson Affiliation: Jun. 20, 2026 Stop hid9ng information. Keep quarterly

Deb McPherson
740-802-0180

Debbie Moses — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debbie Moses Affiliation: Jun. 20, 2026 I want it to remain quarterly.

Debbie Moses

Debby Lundmark — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debby Lundmark Affiliation: Jun. 20, 2026 Keep quarterly reports.

Debi Kelly — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Debi Kelly Affiliation: Jun. 20, 2026 It has been done and failed. Americans need to go forward not backwards. With price of living is rising we need to rise above it. Don't destroy what has been good for the people

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Deborah — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Affiliation: Jun. 20, 2026 No. Just no. Businesses must be more transparent, not less if they want me to invest in them.
Deborah Allen

Deborah Arnason — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Arnason Affiliation: Jun. 20, 2026 Trying to hide the

truth from We, the People, who also happen to be We, the Consumers of these products that make you rich, is no longer a secret! Please do your job and keep reporting quarterly so we know who gets our business!
Thanks, G'ma Deb Arnason, Pageland SC

Sent from my iPhone

Deborah Bailey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deborah Bailey Affiliation: Jun. 20, 2026 Investors need to have a transparent, apples to apples comparison based on actual and recent postings in order to make informed investment decisions. There are already issues with insider trading that is eroding confidence in the stock market. There should be more transparency, not less.

Deborah Barrett — Jun 20, 2026
Subject: S7-2026-15 From: Deborah Barrett Affiliation: Jun. 20, 2026 DEMAND QUARTERLY REPORTING AND ACCOUNTABILITY!

Deborah Belanger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Belanger Affiliation: Jun. 20, 2026 Keep the reports quarterly. Do NOT change it. Listen to the people.

Deborah Elliston — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Elliston Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please stop Federal prosecutors from charging 15 people in Minnesota with criminal charges for organizing to protect and support their neighbors during Trump's violent and chaotic Immigration and Customs Enforcement (ICE) raids earlier this year. Minneapolis deserves the Nobel peace prize for the way community members came together defend and care for one another. Period.

Deborah Fortune — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Fortune Affiliation: Jun. 20, 2026 Keep businesses that we support by investing, on the up and up and report earnings quarterly or even monthly! We gave them our money to show good faith in their company so they need to show us how the company is doing, no less often than quarterly!

Sent from my iPhone

Deborah Fugenschuh — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Fugenschuh Affiliation: Jun. 20, 2026 Keep quartly reporting don't let big money cheat the country. We have little trust right now don't make it worse.

Deborah,

djfugenschuh@gmail.com
262-339-9940

Deborah Jackson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Jackson Affiliation: Jun. 20, 2026 Keep it QUARTERLY!! This is NOT beneficial to the public.

Sent from my iPhone

Deborah Learner — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Learner Affiliation: Jun. 20, 2026 Quarterly investment reporting is critical. People need timely information so that they can plan their Investments and make appropriate decisions for their financial well being. Reports should not be only twice a year, but quarterly, at a minimum.
D. Learner

Deborah LeCraw — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah LeCraw Affiliation: Jun. 20, 2026 Please keep the quarterly reporting.
Accountability is important.
Data doesn't lie.
Our financial system needs regular, quarterly data reporting.

Deborah LeCraw, MD

206 Keeland Drive

Gray, TN 37615
mommadoc999@gmail.com

423-956-1601

Deborah Macdonald — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Macdonald Affiliation: Jun. 20, 2026 Deborah Macdonald Retired from Duval County PAO. I just purchased my first stocks and already you want to put me at a disadvantage to companies taking in billions. Why can't you leave well enough alone? There is no "trickle down" that has happened. The SEC is going to be corrupted now as well? What have you got against life and liberty for all?

Yahoo Mail: Search, Organize, Conquer

Deborah Ortega — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Ortega Affiliation: Jun. 20, 2026 Deborah J Ortega, HR Mgr -

Continue / Keep the quarterly reporting.

I am semi-retired. Quarterly investment reports assists with my financial investment strategies / contribution adjustments to prevent financial loss, and improve investment profit.

Deborah POPE — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deborah POPE Affiliation: Jun. 20, 2026 Keep the quarterly reporting. Transparency matters in the age of widespread fraud.

Sent from my iPhone

Deborah Porter — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Porter Affiliation: Jun. 20, 2026 Deborah Porter, LPN, from Seattle Washington. This is a very bad idea that leads to less transparency rather than more.

Deborah Radebaugh — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Radebaugh Affiliation: Jun. 20, 2026 Quarterly reporting us do important! It keeps companies honest and accountable. Gives investors better insight.

Sent from my iPhone

Deborah Robinson — Jun 20, 2026
Subject: S7-2026-15 From: Deborah Robinson Affiliation: Jun. 20, 2026 Deborah Robinson, I'm retired, I live in Columbia, South Carolina. This matters to me because there needs to be more accountability especially for the people in power, the people who have money! They should have more oversight, not less oversight! This prevents taking advantage of those who trust their services!

Deb Robinson-Bozovic
732-361-6899

Deborah Robinson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Robinson Affiliation: Jun. 20, 2026 Stop making everything for the already rich! Keep it as it is!

Deborah Ross — Jun 20, 2026
Subject: S7-2026-15 From: Deborah Ross Affiliation: Jun. 20, 2026 Accountability is important to Americans

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Deborah Sanchez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deborah Sanchez Affiliation: Jun. 20, 2026 Keep the status quo if it ain’t broken, don’t fix it

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Deborah Schell — Jun 20, 2026
Subject: S7-2026-15 From: Deborah Schell Affiliation: Jun. 20, 2026 Why? Less paperwork for the SEC? Hell no! Keep them honest with quarterlys. Do not change a dang thing!!

Deborah Sjelin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Deborah Sjelin Affiliation: Jun. 20, 2026 If you all want to stay in business, you better put a stop to this. Shoppers will find other stores to go to.

Deborah Storey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Storey Affiliation: Jun. 20, 2026 We need more disclosure not less. In a time when many rules are ignored or overturned we need transparency even more.

Debby Storey

Sent from my iPad

Deborah Todd — Jun 20, 2026
Subject: S7-2026-15 From: Deborah Todd Affiliation: Jun. 20, 2026 Dear sirs: Having been brought up by my father a stock broker who worked in the family firm (Newton Todd Company) which had been in operation for over 100 years when my dad retired I understand the need for the quarterly reporting. Doing away with the reporting will only be asking for trouble and no doubt lead to fraud on multiple levels. There is a reason for the rules and they should remain in place.

Thank you
Deborah Todd

Sent from my iPhone

Deborah Varland, retired professor of Health and Exercise Science, Spring Arbor University — Jun 20, 2026
Subject: File No. S7-2026-15 From: Deborah Varland, retired professor of Health and Exercise Science, Spring Arbor University Quarterly reporting is important for transparency and accountability to each of us. This needs to be maintained for the good of all citizens and the integrity of our country. Thank you. Deborah Varland Retired university professor 35 year Spring Arbor, Michigan

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Deborah Whitmore — Jun 20, 2026
Subject: File No. S7-2026-15 From: Deborah Whitmore NO to quarterly reporting. Been there, done that. I nvestors LOST!

Deborah Whitmore — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Deborah Whitmore Affiliation: Jun. 20, 2026 NO to quarterly reporting. Been there, done that.
Investors LOST!

Deborah Williams — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Williams Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This sounds more like a way to cheat people who are not on the inside. Invest with no information? What kind of new grifters are you? Stop trying to cheat the American people. WE DESERVE BETTER!

Deborah Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deborah Williams Affiliation: Jun. 20, 2026 Do not change from quarterly reporting. I'm a senior on a fixed income with small investments. This change could hurt even more than seniors are usually hurt.

Sent from my iPhone

Deborah Wyss — Jun 20, 2026
Subject: S7-2026-15 Comment From: Deborah Wyss Affiliation: Jun. 20, 2026 Dear SEC,
I am a small time investor and average American and it is my opinion that the quarterly reporting should continue. It will help investors see the real picture in order to make decisions for future investing.
In addition, it is my opinion that more mistakes or potential for fraud can and ,most likely, will occur by delaying reporting .
In today's current climate of average citizens having little trust or confidence in the ability of agencies to oversee entities to protect "the little guy", this is an opportunity to show good faith and transparency.
I see no benefit for allowing a delay in reporting, except for entities to have more time to conceal any concerns to investors or the public.
Please do not allow the delayed reporting to go forward.
Sincerely,
Deborah Wyss
Average American

Deborah Yoder — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Yoder Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The amount of corporate grift and pay to play encouraged by the Trump administration makes it even more critical that shareholders and the public have timely financial reporting from public corporations.

Debra Bean — Jun 20, 2026
Subject: S7-2026-15 Comments From: Debra Bean Affiliation: Jun. 20, 2026 Quarterly reporting keeps us focused on trends and that makes it easier to correct before it blows up!

Debra Billingsley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Debra Billingsley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
What is wrong with you people? Companies are already trying to screw everyone, especially the small investors and now they want to hide everything they can in six months. Come on, act like responsible adults and don't let them get away with this bull ****!!

Debra Blew — Jun 20, 2026
Subject: S7-2026-15 From: Debra Blew Affiliation: Jun. 20, 2026 quarry reporting is needed for accountability. There is so little of that
right now. let's just keep everyone honest for a change.

Sent from my iPhone

Debra Guess — Jun 20, 2026
Subject: S7-2026-15 Comment From: Debra Guess Affiliation: Jun. 20, 2026 No to semi-annual reporting.
Less financial transparency for corporate America will always ultimately be abused by corporate America.
D. Guess, U.S. Citizen

502.648.7622
www.debrakayguess.com

Debra Hall — Jun 20, 2026
Subject: S7-2026-15 From: Debra Hall Affiliation: Jun. 20, 2026 This was put into place for a reason. Don't decrease accountability. Increase it and regulate it to move support back to the people.

Sent from my iPhone

Debra Myers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Debra Myers Affiliation: Jun. 20, 2026 I have a small retirement fund. I'm 60. I will work the rest of my life. We should NOT move to biannual reports. Quarterly reports is the least they should do and I would suggest it should be even more often. With this fast changing world we need MORE information not less. Do not change the Quarterly filings for business to any longer term. The grift going on from the White House to big corps is killing the economy for regular people like me. Sure - take all the money - thieves and crooks - but then who will buy your product? It's so short sighted I cannot believe this is the country I grew up in.

Signed, a disgusted investor.

Debra Myers

Live Love
(It's the only thing that will save us.)

Debra Nadig — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Debra Nadig Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We rely on timely information on our investments. Please keep the information as current as possible, so we can make informed decisions on our investments.

Debra Raynor — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Debra Raynor Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please continue with quarterly reporting, it works well mistakes are caught before they get out of control and taxes paid. Works well for nys comp reporting and liability reporting. NYS is bad enough for small business and contractors. We don't need quarterlies changed making it worse
Small business owner over 30 years
B.B.B ACCREDITED over 25 years
Debra Raynor
Owner Raynor Construction
raynorconstruction@gmail.com

Debra S Cochran — Jun 20, 2026
Subject: S7-2026-15 Comment From: Debra S Cochran Affiliation: Jun. 20, 2026 Do not allow this outright theft.

Sent from my iPhone

Debra Simms — Jun 20, 2026
Subject: S7-2026-15 Comment From: Debra Simms Affiliation: Jun. 20, 2026 Debbie Simms, Office Manager
All Americans have the right to know all of the details on their lives, especially since we are the ones who pay for the rich, who don’t want us to know what they are doing. They want to strip us of everything to control us, and keep their boot on our neck and suppress us. This is the United States of America, land of the free, and home of the brave. We must stand up as a group and demand our freedom of speech, right to bear arms, own a home, and raise our children without fear. Not have every conversation recorded and live in fear. This is another way of controlling the people with this secretive way of doing things. I hope every American lets freedom ring, and to think about how the world is changing with the rich in control. They even dictate how the news is reported and how our children are being educated and manipulated. NO, NO on quarterly reporting.

Sent from my iPhone

Debra White — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Debra White Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I oppose any rule that could put investors in the dark these types of actions are a breeding ground for fraud.
please do not go through with any actions that would let companies go dark for any timeframe.

sincerely
Debra White

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debra.radin.dr — Jun 20, 2026
Subject: S7-2026-15 Comment From: debra.radin.dr Affiliation: Jun. 20, 2026 Debra Radin, self employed Executive Medical Assistant. Transparency matters in reporting quarterly, with the people's whom have invested thier hard earned money in the Stock Markets. With the constant changes in our government since 2025 Transparency matters as does the TRUTH.

Sent from my Galaxy

Dec — Jun 20, 2026
Subject: S7-2026-15 From: Dec Affiliation: Jun. 20, 2026 Keep the reporting quarterly so we can slow the theft!

Dedtra Bailey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dedtra Bailey Affiliation: Jun. 20, 2026 We need more access not less. Stop taking our tax dollars and shutting us out! These all for me, none for thee situations need to end. Why are we paying taxes to be defrauded. I'm so tired of the wealthy. Without us, you have nothing. If we workers stop working your whole house of cards comes crashing down. The people are waking up to that fact. When the majority does, all your businesses will be belly up within a month. Do right by the people who make you that money. That's we average Joe's and not the elites in case you weren't aware. However, I'm pretty sure you are since you keep trying to take opportunities away from us. People weren't meant to live in survival mode all our lives and we are angry about it and only getting angrier.

"Life is one big road with lots of signs. So when you riding through the ruts, don't complicate your mind. Flee from hate, mischief, jealousy and greed!"

Dee — Jun 20, 2026

Subject: S7-2026-15 Comments From: Dee Affiliation: Jun. 20, 2026 Stop allowing companies free rein to steal and dodge liability and taxes. We commoners are getting really fed up!

Dee James
Yoga Teacher

When you can be anything in the world, be kind.

Dee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dee Affiliation: Jun. 20, 2026 Keep it Quarterly if you want to own your shoes.

Deena Hardin — Jun 20, 2026
Subject: S7-2026-15 From: Deena Hardin Affiliation: Jun. 20, 2026 Quarterly filings with CEO and CFO signatures must remain the standard!

Delia Cook — Jun 20, 2026
Subject: S7-2026-15 From: Delia Cook Affiliation: Jun. 20, 2026 NEEDS TO BE DONE MORE OFTEN
NOT LESS!!!

Delia Foley Egan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Delia Foley Egan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not change the way stock information is reported to investors.

Dena Jacobs — Jun 20, 2026
Subject: File No. S7-2026-15 From: Dena Jacobs Please maintain the quarterly reporting. Market and business conditions fluctuate greatly and frequently. The quarterly information is imperative to assessing investment risks and benefits. Thank you.

Dena Rapley Senior Manager, Operations at FutureGood — Jun 20, 2026
Subject: File No. S7-2026-15 From: Dena Rapley No way. Oversight matters. Six months is too much time. I live in a democracy, and transparency breeds fair and good business. Dena Rapley, Michigan

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Denise Drugan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Drugan Affiliation: Jun. 20, 2026 Dear SEC,

We need more transparency, not less. Stop giving grifters more freedom to steal and start acting in the best interest of the majority.

We are all watching.

Denise Drugan
Sr. Systems Analyst

Denise DSant Angelo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Denise DSant Angelo Affiliation: Jun. 20, 2026 The practice of quarterly reporting should remain. Making it a six month time frame, would allow entities to conceal facts the agency and the people, are entitled to know. The Trump Administration is deregulating too many oversight and mandatory regulation sources, to suit the tech billionaires, who choose to operate without regulation and safety compliance. This administration regularly operates with total disregard and arrogance of any regulation, they are dismantling Constitutional laws, for financial gain and benefit. As such, quarterly SEC reporting practices should remain in place. My name is Denise d'Sant Angelo and I am a business woman, here in the United States.

Denise Dunnahoo Bulcke — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Dunnahoo Bulcke Affiliation: Jun. 20, 2026 If it's not broke, don't fix it. At a time in our history where they don't bother to hide corruption anymore, it would be a bad idea to let it be every 6 months. Leave it as is at 3 months.

Denise Gabbard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Gabbard Affiliation: Jun. 20, 2026 I'm SICK of big corporations getting the breaks. My name is D. Gabbard. I am an entrepreneur, investor and a grandma. I pay my taxes, a lot of them and I expect everyone else to do the same and be held accountable. Do the right thing for once! See you at the polls.

Sent from my iPhone

Denise Kovatch — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Kovatch Affiliation: Jun. 20, 2026 I believe that keeping the quarter reports keeps the financial advisors and brokerage companies honest. Keep the quarterly reports to help protect investors.

Denise Lynch — Jun 20, 2026
Subject: S7-2026-15 Comment From: Denise Lynch Affiliation: Jun. 20, 2026 Definitely we deserve to have quarterly's

Sent from my iPhone

Denise Mair — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Denise Mair Affiliation: Jun. 20, 2026 My retirement investments are at risk with a 6 month reporting window. The 3 month window gives me a fighting chance to maintain the retirement I deserve.

THREE MONTH WINDOW must remain in place.

Sent from my iPhone

Denise Mair — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Denise Mair Affiliation: Jun. 20, 2026 My retirement investments are at risk with a 6 month reporting window. The 3 month window gives me a fighting chance to maintain the retirement I deserve.

Sent from my iPhone

Denise Nunez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Nunez Affiliation: Jun. 20, 2026 My name is Denise and I'm an operations manager. The SEC is supposed to protect against fraud. Moving away from quarterly reporting hinder visibility, allows, bad actors to move behind the scenes for longer. It gives fraud a place to flourish.

Quarterly reporting allows investors to react. To have our finger on the pulse of how businesses are doing.

Changing that to a less frequent cadence can be extremely damaging for anyone who other than those with insider knowledge - something the SEC is supposed to guard against. The SEC supposed to be protecting us not causing us harm.

Please do not move forward with this incredibly harmful change.

Sincerely,
Denise

Denise Renfro — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Renfro Affiliation: Jun. 20, 2026 For God staked leave it as it is ! It has to stop that u change this just because you make more money leaving the hard working Americans kicked to the side it must stop today! Leave it as it is!

Sent from my iPhone

Denise Roberts — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Roberts Affiliation: Jun. 20, 2026 I am so sick and tired of the corporate world and their insatiable greed! I rely on quarterly information to make decisions, and longer gaps create an unfair advantage for corporate insiders!!! "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to corporations are NOT worth the cost to me! Denise Roberts, caretaker at an adult residential community

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Denise Voiss — Jun 20, 2026
Subject: S7-2026-15 Comments From: Denise Voiss Affiliation: Jun. 20, 2026 Denise, Retired
Keep it TRANSPARENT! Even the MAGA nuts are very angry with this administration's (regime) of deflecting, denying, and obscuring the truth. SO COMPANIES WITH HUMONGOUS PROFITS WITH THEIR INCREASED COSTS CAN SCREW US SOME MORE?

Sent from my iPhone

Denise Waite — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Denise Waite Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not make these changes. With the many incidents of fraud, it's difficult to trust higher officials. By making the noted changes, transparency goes out the window.

Denise Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Denise Williams Affiliation: Jun. 20, 2026 Keep SEC reporting quarterly like it has been

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Denise Wixom — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Denise Wixom Affiliation: Jun. 20, 2026 The statistics clearly show that quarterly reporting is more transparent and beneficial to bothe companies and investors. Please don't change the current system. The past isn't always better.

Sent from my Galaxy

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denise_htuknox — Jun 20, 2026
Subject: S7-2026-15 Comment From: denise_htuknox Affiliation: Jun. 20, 2026 Keep the quarterly timing!

Sent from my Galaxy

Dennis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dennis Affiliation: Jun. 20, 2026 Keep the quarterly report

Sent from my iPhone

Dennis Boyce — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dennis Boyce Affiliation: Jun. 20, 2026 My name is Dennis Boyce and I work in shipping at a cabinet factory. This matters to me because I invest in stocks

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Dennis F — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dennis F Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY. Too much can happen in 6 months.

Dennis Hish — Jun 20, 2026
Subject: S7-2026-15 From: Dennis Hish Affiliation: Jun. 20, 2026 As we all know, big business will perpetuate almost any falsehood to continue to generate income. Therefore, it is imperative that the SEC continue the requirement that quarterly sign offs on financial statement continue. It is almost never the big corporations get hurt, it is the people who trust and invest blood, sweat, and tears in those entities.

Dennis Hish

Dennis Maher — Jun 20, 2026
Subject: S7-2026-15 From: Dennis Maher Affiliation: Jun. 20, 2026 I support retaining the rules on white criminals.

Dennis Riswold — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dennis Riswold Affiliation: Jun. 20, 2026 Keep current rule of quarterly reports for public stock companies. Otherwise to much potential for deception by these companies. With A I capabilities nowadays I would even favor bi-monthly reports by these stock companies. 6 month reporting results in deceptive practices.

Sent from my iPhone

Dennis Tetreault — Jun 20, 2026
Subject: S7-2026-15 From: Dennis Tetreault Affiliation: Jun. 20, 2026 Quarterly statements period

Yahoo Mail: Search, Organize, Conquer

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denriquez007 — Jun 20, 2026
Subject: S7-2026-15 Comments From: denriquez007 Affiliation: Jun. 20, 2026 Why would you want to do this? It seems like it would hurt the smaller investor and open up the field for fraud. Hoping I can get a response.

Sent from my Galaxy

DeOtis Davis — Jun 20, 2026
Subject: S7-2026-15 From: DeOtis Davis Affiliation: Jun. 20, 2026 Please keep the quarterly reporting, as a retired teacher it is extremely important that I keep every dime that belongs to me.
DeOtis Davis
Retired

Derrick Rowe — Jun 20, 2026
Subject: S7-2026-15 Comment From: Derrick Rowe Affiliation: Jun. 20, 2026 Derrick R. Financial Director, Keeping quarterly reporting forces transparency, and accountability of corporations and reassures shareholders trust.

- Derrick L. Rowe, ASID

Desmond Maddens — Jun 20, 2026
Subject: S7-2026-15 Comments From: Desmond Maddens Affiliation: Jun. 20, 2026 We need publicly traded companies to be held to the modest standard of quarterly reporting to protect investors, common people you and me. The small investors have no leverage with these companies. It is only the public reporting requirement that forces periodic review. Periodic review helps to hold companies and their boards accountable. Periodic review draws many eyes onto the decisions these companies are making. It is the only protection we have. Desmond Maddens. Retired.

Devin Meyers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Devin Meyers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I think this is not the correct direction to go as it seems that it will make it harder for investors to be treated fairly in order to have up to date and clear messaging about their investments and puts them at a severe disadvantage to adjust to current happenings in the market. This doesn't seem to be anything more than a free-for-all to reward insiders but leave regular investors holding the bag at worst circumstances, but also makes overall well informed investing harder.
Please keep the reporting schedule as it has been and encourage the fair reporting to make the market safer to be a part of.

Dewayne Evans — Jun 20, 2026
Subject: S7-2026-15 From: Dewayne Evans Affiliation: Jun. 20, 2026 We will not allow you criminals to get rich and get by with breaking b the law

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Dex Sprinkle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dex Sprinkle Affiliation: Jun. 20, 2026 As an ordinary retail investor, I don't have the time or other resources to figure out what is really going on without quarterly reports. Giving a huge advantage to insiders and professionals while depriving the average investor of a critical decision-making tool is an absolute No-Go!

Wake up and do the right thing.

Dex Sprinkle

HD Sprinkle
hdsprinkle115@gmail.com

Diana C — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Diana C Affiliation: Jun. 20, 2026 yes Please report

Quarterly - Transparency Extremely Important for All Americans!!!!!! Especially retirees and older people!!

Sent from my iPhone

Diana Ewoldt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Diana Ewoldt Affiliation: Jun. 20, 2026 AI has the capability of giving this information at minimal cost to the business. Keep the current requirement so investors can informed decisions.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Diana Hammitt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Diana Hammitt Affiliation: Jun. 20, 2026 Do not change now, please!

Sent from my iPhone

Diana Hammitt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Diana Hammitt Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

Diana Hollins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Diana Hollins Affiliation: Jun. 20, 2026 Quarterly reporting keeps most honest. Diana Hollins Customer Service

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Diana Hoppe — Jun 20, 2026
Subject: S7-2026-15 Comment From: Diana Hoppe Affiliation: Jun. 20, 2026 You've got to be kidding. This is just another way of ripping off the average US citizen. No way! The greed corruption in our country must end, and stop being "survival of the richest".

Diana Hoppe, retired software developer.

Sent from my iPad

Diana Johnson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Diana Johnson Affiliation: Jun. 20, 2026 Keep the reports quarterly, or make them monthly. There is too much insider theft going on with the people and companies that report to the SEC. The reporting is intended to prevent another Enron; sadly, sadly, it appears that is happening again, on a much larger scale. Please, do your job and help Americans believe in you again.

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diana marx — Jun 20, 2026
Subject: S7-2026-15 From: diana marx Affiliation: Jun. 20, 2026 Do not change these rules regulation to make it easier on them. For years we have being paying for clean up of contaminated areas from years of lackluster rules. These companies come in, destroy the environment and leave with their profits and bonuses. The surrounding areas are left to deal with the damages while the companies leave for other areas to destroy. I am in Arenac County,Michigan ,and in my life time I have since what these companies and their executives have done to our great State. We have enron with a pineline under the largest fresh water source in the United States, while the exes play businessmen. They need to be responsible for decisions they make and the damage they cause. Diana Marx

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diana marx — Jun 20, 2026
Subject: S7-2026-15 From: diana marx Affiliation: Jun. 20, 2026 Do not change these rules regulations. For years we have being paying for clean up of contaminated areas from years of lackluster rules. These companies come in, destroy the environment and leave with their profits and bonuses. The surrounding areas are left to deal with the damages while the companies leave for other areas to destroy. I am in Arenac County,Michigan ,and in my life time I have since what these companies and their executives have done to our great State. We have enron with a pineline under the largest fresh water source in the United States, while the exes play businessmen. They need to be responsible for decisions they make and the damage they cause. Diana Marx

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Diana Menshouse — Jun 20, 2026
Subject: S7-2026-15 Comment From: Diana Menshouse Affiliation: Jun. 20, 2026 Diana Menshouse Keep it Quartly! This is set quarterly for a reason, it keeps SEC more honest if they know they have to report more frequently.

Diana Menshouse, LSW, BSW
she/her/hers
1001 27th Street
Apt B
Huntington, WV 25705
(304) 617 - 9068

Diana Nordlund — Jun 20, 2026
Subject: S7-2026-15 From: Diana Nordlund Affiliation: Jun. 20, 2026 We are the most corrupt that we have been in our history. Now is not the time to cut reporting. -Diana Nordlund, WA state.

Sent from my iPhone

Diana Searl — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diana Searl Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The quarterly reports are an important tool for me as a regular person trying to navigate retirement investing decisions. Trasperancy is importantly for trust building. There is already so much of an imbalance in information, daily stories about prediction markets and some level of insider trading that the individual investor needs more information, not less.

Diane Bruce — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Bruce Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
With all the fraud uncovered across the United States. Why would we make certain even more fraud was possible going forward? Have we learned anything on how big Pharma, big Government, big Companies want everything the workers of the US will provide? The people say No.

Diane Gibson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Gibson Affiliation: Jun. 20, 2026 Re: Rule S7-2026-15
To the Securities and Exchange Commission:
I am strongly against the proposed change before the SEC to allow less reporting, ie eliminating quarterly reporting. This is a reckless act that invites corruption, secrecy and/or disinformation ultimately affecting investments and our economy. These are disruptions we do not need. Please maintain the current reporting schedules.

Diane Heslin — Jun 20, 2026
Subject: S7-2026-15 From: Diane Heslin Affiliation: Jun. 20, 2026 Why?? Diane Youngsville

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Diane Heslin — Jun 20, 2026
Subject: S7-2026-15 From: Diane Heslin Affiliation: Jun. 20, 2026 Why?? Diane Youngsville NC

Diane Iannucci — Jun 20, 2026
Subject: S7-2026-15 From: Diane Iannucci Affiliation: Jun. 20, 2026 It's the right and safest rule. Keep it!

Yahoo Mail: Search, Organize, Conquer

Diane Jenkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Jenkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop letting criminals get away with screwing the american people!

Diane Kotovsky — Jun 20, 2026
Subject: S7-2026-15 Comments From: Diane Kotovsky Affiliation: Jun. 20, 2026 This will widen the gap and leave middle class far behind.

Kind regards, Diane

Diane Leroux — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Leroux Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I oppose Rule S7-2026-15.

Diane Libman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Diane Libman Affiliation: Jun. 20, 2026 It had to be made quarterly to protect us - it’s needed now more than ever!

Sent from my iPhone

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diane mcalpine — Jun 20, 2026
Subject: S7-2026-15 Comment From: diane mcalpine Affiliation: Jun. 20, 2026 Agree to keep it on our side the peoples side

Sent from my iPhone

Diane Mcwithey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Diane Mcwithey Affiliation: Jun. 20, 2026 I've worked hard and saved my entire life for the comfortable retirement I'm now experiencing
I prefer to have quarterly reporting to insure that my retirement continues to be comfortable. Diane McWithey, Port Orchard WA

Diane N — Jun 20, 2026
Subject: S7-2026-15 From: Diane N Affiliation: Jun. 20, 2026 Keep quarterly reports and keep the laws that were written by smarter more honest people the way they are. They are there to keep those crooks honest

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Diane Napolitano — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Napolitano Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is the way it is because of past failures. Leave it alone!

Diane Pease — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Pease Affiliation: Jun. 20, 2026 All public companies need to publish information Quarterly so people are aware. Of quarterly results!!!

Diane Roggow — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Diane Roggow Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I can't make appropriate or the best decisions possible without current information. I need the most recent info so would like you to not go to quarterly reporting.

Dianna David — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dianna David Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The quarterly disclosures uphold better quality honesty, transparency and peace of mind for those of us watching every dime we have, because we're not multi-millionaires or billionaires.
It's critical to keep sensible regulations in place.

Dianna Romero — Jun 20, 2026
Subject: S7-2026-15 From: Dianna Romero Affiliation: Jun. 20, 2026 CEO’s should absolutely attest to each report quarterly, and be held accountable for any discrepancies. No one is above the law. Criminal activity hurts us all!
Dianne Romero Broussard, Louisiana

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dianne brown — Jun 20, 2026
Subject: S7-2026-15 Comments From: dianne brown Affiliation: Jun. 20, 2026 Keep your slimy hands off my money! Keep reports quarterly!

Sent from my iPad

Dianne Inghram — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dianne Inghram Affiliation: Jun. 20, 2026 We have to be vigilate on oversite of all entities. We have seen what can happen when they are allowed to run amuck. Alot of damage can be done in a six-month period.

DIANNE MENDEZ — Jun 20, 2026
Subject: Comment on S7-2026-15 From: DIANNE MENDEZ Affiliation: Jun. 20, 2026 Keep quarterly reports !!

Best regards,
Dianne Mendez

Dianne Qualls — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dianne Qualls Affiliation: Jun. 20, 2026 Stay with quarterly reporting!

Dianne Rossi — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dianne Rossi Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
One of the reasons the Securities and Exchange Commission was founded was to protect consumers against rampant fraud and the conditions in the nation that caused or contributed to economic crashes. Reducing the now quarterly reports to semi-annual reports blindsights investors, allowing more inside trading to occur and less oversight by the SEC and consumers. This country and now the world is already in a state of economic crisis the effects of which are devastating and unrelenting. Please remember the reasons the SEC was put in place and the laws that resulted from its development. It's for the good of the investors and the public.

Dians Filner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dians Filner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not block financial data collection and regular diissemination to the public!
If we do not have full transparency - trustworthy information in a timely manner - we cannot make wise decisions and will be infinitely more susceptible to frauduent practices.
History has shown repeatedly how vulnerable the common citizen is when the big financiers are unrestrained by oversight and regulations. You must not play into their hands in order to please Trump and his allies, we common folk and you personally can only be hurt and those who benefit by this freedom would not bother to be thankful.
A SINCERE THANK YOU FOR YOUR ATTENTION TO THIS MATTER!
Diana Filner

Dicie Peeples — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dicie Peeples Affiliation: Jun. 20, 2026 Keep it Quarterly! We as a whole deserve to know the financial of this Country, where we stand in the form of interest rates, stocks, bonds etc.. In order for us to stay on top of these categories we need clarification statistics quarterly.

Dickie Ham — Jun 20, 2026
Subject: S7-2026-15 From: Dickie Ham Affiliation: Jun. 20, 2026 Some body needs accountability, jail time is tantamount to cure unethical/ unlawful conduct and actions.

Dilkash Ahmed — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dilkash Ahmed Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am a small retail investor approaching retirement, and I strongly oppose any effort to reduce or eliminate quarterly disclosures. Timely, consistent financial reporting is essential for making informed decisions about my investments and safeguarding my financial future.

Quarterly disclosures are a basic standard of transparency and accountability. Without them, retail investors are left at a disadvantage, with fewer tools to evaluate performance, identify risks, and respond to changes. This shift would benefit insiders and large institutional players while undermining fairness in the market.
The SEC has a duty to protect investors, not limit their access to critical information. Weakening disclosure requirements would erode trust, reduce accountability, and harm those of us who depend on clear, regular updates to manage our investments responsibly.
Maintain quarterly reporting. Do not take away information that retail investors rely on.

Dina Epshteyn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dina Epshteyn Affiliation: Jun. 20, 2026 Quarterly reporting is the bare minimum and absolutely needs to stay, it's imperative for regular investors to know what they're doing, it helps democratize investing just a little bit. Filing only every six months would devastate my ability to make good financial decisions without being part of the ultra wealthy elite and I'm not ok with that. It would also give permission for more bad actors. Keeping the reporting quarterly is the least they could do, if they aren't doing monthly reporting. Let's stick with what's already there rather than making it so much worse for everyday Americans.

Dina Lawrence — Jun 20, 2026
Subject: S7-2026-15 From: Dina Lawrence Affiliation: Jun. 20, 2026 Dear SEC:

Accountability matters. Keep the Quarterly reporting requirements as they are now, so that investors (me, my family, my friends, my employer— a village in Illinois, and our pensions) are better protected from fraud.

Less frequent reporting allows more time for manipulation and attempts to recover between report periods, gives insiders more time to act on non public information, and disadvantages smaller investors to get timely information they need to assess value.

Dina Lawrence, Trustee
Village of Orland Park, Illinois
Dee.lawrence88@gmail.com

Dinah Bourdon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dinah Bourdon Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY

D Bourdon

Dinah Malkin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dinah Malkin Affiliation: Jun. 20, 2026 Dinah Malkin
Speech and Language Pathologist
Sacramento, CA

To the Securities and Exchange Commission,
I am writing to express support for maintaining the current quarterly reporting requirement for public companies rather than moving to a biannual schedule.
Quarterly reporting gives investors more frequent access to financial information. This shortens the gap during which problems can go undetected and supports timely, informed decision-making in the market.
Quarterly reporting also improves comparability. Investors can track trends across four data points a year instead of two, which makes it easier to spot seasonal patterns, emerging risks, or shifts in performance.
More frequent disclosure supports market discipline. Companies face regular accountability to investors and analysts, which can deter the kind of financial misstatement that becomes easier to obscure over a longer reporting gap.
Reducing reporting frequency would widen the information gap between companies and the investing public. Retail investors in particular rely on public filings, since they do not have the same access to management that institutional investors often have through other channels.
I urge the Commission to retain the quarterly reporting requirement.
Sincerely,
Dinah Malkin

Dirk Bunck — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dirk Bunck Affiliation: Jun. 20, 2026 We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases .

Dixie Stephens — Jun 20, 2026
Subject: S7-2026-15 From: Dixie Stephens Affiliation: Jun. 20, 2026 The current law was put in place to keep people and companies accountable. There is no reason to change this process. This is unnecessary.

Sent from my iPhone

DJ Reeves — Jun 20, 2026
Subject: S7-2026-15 From: DJ Reeves Affiliation: Jun. 20, 2026 Quartly reporting should continue to prevent another Enron. How else can we force these guys to be honest. So many people were hurt financially by the unfettered greed of top corporate honchos. Do not reduce this quarterly requirement!!

Dobos1 — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dobos1 Affiliation: Jun. 20, 2026 I and thousands of others rely on quarterly information to make decisions for retirement. Without this information many could fall into greater poverty creating a disastrous situation for the US economy.

Doctor Walkenhorst — Jun 20, 2026
Subject: S7-2026-15 Comments From: Doctor Walkenhorst Affiliation: Jun. 20, 2026 I am requesting that you maintain the policy that public and private companies and corporations have to report quarterly earnings. There is no rationale for moving it to biannual reports. It risks the investments of ordinary citizens as well as creates an environment ripe for deception and corruption.

Thank you,

Brad Walkenhorst
1226 West Chambers st
Jacksonville il 62650
(314) 852 6271

Brad walkenhorst, Ph.D

sent from phone please excuse typos

Don and Margie McGill — Jun 20, 2026
Subject: S7-2026-15 Comment From: Don and Margie McGill Affiliation: Jun. 20, 2026 Quarterly reporting is a Very Bad idea! We who own stocks need to know at least monthly what's happening in the market. Do not allow millions of Americans to be uninformed about their investments!

Dr. Donald McGill, Boulder, CO

Don Coker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Don Coker Affiliation: Jun. 20, 2026 I don’t really understand how changing to a twice yearly reporting will allow companies to plan long term strategies as opposed to quarterly. Yes, maybe some investors might bail if they see their stock investments go down one quarter but long term investors know that historically a 10 to 20% correction will recover

within 8 months.

Don Coker

Don Moore — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Don Moore Affiliation: Jun. 20, 2026 That which is properly measured will be more accurate with frequency. The farther apart those measurements occur, the less likely they will accurate. My name is Don Moore; I am retired, but my investments are intended to carry me for the rest of my life - I can ill afford for them to lose value because a CEO does not accept accountability for his/her actions.

Sent from my iPad

Don Murdoch GSE BTHb — Jun 20, 2026
Subject: S7-2026-15 Comments From: Don Murdoch GSE BTHb Affiliation: Jun. 20, 2026 Quarterly reporting is the way. Companies need accountability!!!

Thumbed or voiced from mobile device ...

Don Swanson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Don Swanson Affiliation: Jun. 20, 2026 Less transparency screws with my life's savings.

Don Swanson
Please consider the environment before printing this email.

Dona Thompson — Jun 20, 2026
Subject: S7-2026-15 From: Dona Thompson Affiliation: Jun. 20, 2026 We need more accountable, not less. Also, by submitting quarterly reports you are able to discover an unintended error and corrected in more timely fashion. 20 years in school business submitting quarterly reports to the state. I know what I'm talking about.

Donald Byrne — Jun 20, 2026
Subject: S7-2026-15 From: Donald Byrne Affiliation: Jun. 20, 2026 I have been an investor for the past 50 years and look forward to going over the quarterly reports for the stocks that I own. Selling, holding or adding to my shares are decisions that I make based on the reports. Donald Byrne, CT

Sent from my iPhone

Donald Coupe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donald Coupe Affiliation: Jun. 20, 2026 This is totally wrong , the unscrupulous will have time to hide for to long . These reports are for keeping things honest. Just think of ENRON how they committed fraud and some banks.Now you want to make it easier, NO!!!!

Sent from my iPhone

Donald Hanson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donald Hanson Affiliation: Jun. 20, 2026 Enron taught us a lesson. Let’s not forget it.

Donald Kabler — Jun 20, 2026
Subject: S7-2026-15 From: Donald Kabler Affiliation: Jun. 20, 2026 There should never be any corner cutting in this or any other position..I think you all get my point... ! !

Donald Kuhrt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donald Kuhrt Affiliation: Jun. 20, 2026 This is absolutely ridiculous for all involved .

Sent from my iPhone

Donald Peever — Jun 20, 2026
Subject: S7-2026-15 From: Donald Peever Affiliation: Jun. 20, 2026 This would be a very gross abuse.

Donald Rowat — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donald Rowat Affiliation: Jun. 20, 2026 We are the United States of America, not the divided states. There's only one reason this would be done. Disenfranchising the overwhelming majority isn't going to make this country great. We've seen enough grifting in our lifetime and deserve a better way of life. The banks turned their backs on us decades ago and in so doing forced us into a risky marketplace and you shouldn't make it even more risky with this misguided change, thank you for your consideration.

Donald Sikes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donald Sikes Affiliation: Jun. 20, 2026 Oversight is necessary to expose corruption.

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donald smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: donald smith Affiliation: Jun. 20, 2026 No way that would be a license to steal

Who dreams up this ****

Donald Tonks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donald Tonks Affiliation: Jun. 20, 2026 Potential cheating

Sent from my iPhone

Donald Trummell — Jun 20, 2026
Subject: S7-2026-15 From: Donald Trummell Affiliation: Jun. 20, 2026 Transparancy is the only path to honesty and investor good faith.

Donna — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donna Affiliation: Jun. 20, 2026 Donna DeFilippi
New York
CRNA (certified registered nurse anesthetist)
As I near retirement I understand that the health of the stock market is crucial. Since the majority of the nation's retirement accounts are dependent on the stock market, transparency is of utmost importance. Decreasing the frequency that companiesare required to report their progress, for better or worse, will be detrimental to all Americans and their futures. Please do not allow this to happen.

Donna Clark — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donna Clark Affiliation: Jun. 20, 2026 In the name of transparency this law is a bad idea. It gives an unfair advantage to corporate greed mongers and hurts the average person with a average retirement investment. Do not let this law go forward. Sincerely Donna Clark

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Donna Dauphinais — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Donna Dauphinais Affiliation: Jun. 20, 2026 Quarterly statements allow us to choose change if necessary. It's my money ! You didn't earn it, I did! I'm sick and tired of elected officials thinking they can just keep screwing us. The more control they have over our money, the riskier it is to lose my hard earned future. Do NOT change the transparency. I'm so sick of the greedy freeloaders

Sent from my iPhone

Donna Davis — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donna Davis Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Good morning!
With computer speeds and AI, you should have bi- monthly reports from companies, not quarterly and surely not semiannually!
Thank you for putting the American people first!

Donna Davis — Jun 20, 2026
Subject: S7-2026-15 From: Donna Davis Affiliation: Jun. 20, 2026 This is just another example of slimy CEO's getting out of signing current reports so that they can slide out of any personal responsibility, as usual
Donna Davis, OK

Donna Fitzgerald — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donna Fitzgerald Affiliation: Jun. 20, 2026 Keep the quarterly reporting!!!

Sent from my iPhone

Donna Gaus — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donna Gaus Affiliation: Jun. 20, 2026 We need more FREQUENT reporting, not less!!!

Sent from my iPhone

Donna Goodnight — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donna Goodnight Affiliation: Jun. 20, 2026 Quit trying to screw us.

Donna Heinz — Jun 20, 2026
Subject: S7-2026-15 From: Donna Heinz Affiliation: Jun. 20, 2026 I like my quartly reports and would stress out waiting a half year for my updates.

Donna Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Donna Johnson Affiliation: Jun. 20, 2026 Good morning,
Please leave things (the reporting) the way it currently stands.
Trump is destroying everything good about our country. Don't bow down.
The common American people need quarterly reporting to survive.

Thank you,
D.R. Johnson, retired Nurse Practitioner, OR

Sent from my iPhone

Donna Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donna Jones Affiliation: Jun. 20, 2026 Keep it Quarterly

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Donna Larkin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donna Larkin Affiliation: Jun. 20, 2026 Donna Larkin, Teacher

I want transparency into the dealings of company transactions. The people should be able to know what the corporate overloads are doing with their holdings. Do not cut in half the number of filings for corporations.

Sincerely,

Donna Larkin

Donna Loffredo — Jun 20, 2026
Subject: S7-2026-15 From: Donna Loffredo Affiliation: Jun. 20, 2026 Keep the quarterly report. We are already suffering from this administration's actions. Don't compound the opportunity for corporate greed to thrive. Keep the quarterly report. Small investors need some protections before it's too late.
Thank you
Donna Loffredo

Donna M Murray — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Donna M Murray Affiliation: Jun. 20, 2026 Quarterly reporting ensures transparency and helps to keep every company on the right track. It allows investors to adjust as necessary.

History has demonstrated that quarterly reporting has no negative impact on corporate profits, but is a great advantage to consumers.

The SEC should not change the reporting structure. The SEC should focus on protecting consumers.

Thank you!

Sent from my iPhone

Donna Machado — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donna Machado Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I believe that the companies that I invest in need to do continue to completetheir quarterly filing . Without this knowledge, I am flying blind with my investments.
Thank you for listening to my comments,
Donna Jean Machado

Donna Mason — Jun 20, 2026
Subject: S7-2026-15 From: Donna Mason Affiliation: Jun. 20, 2026 Please! There is so little accountability now. So few checks for fraud. My name is Donna Mason. I'm an artist in a small town in Indiana. I'm not important. But honesty and integrity needs to start at the top. It's not asking much.

Sent from my iPhone

Donna Morrell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donna Morrell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't pass this bill!

Donna Moyer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Donna Moyer Affiliation: Jun. 20, 2026 We need more transparency, not less. No investors want this!

Donna Napier None — Jun 20, 2026
Subject: File No. S7-2026-15 From: Donna Napier Why in these hard times and with so many baby boomers counting on their stock to be there, would SEC want to make them less accountable???? Stop the madness or tell me how this will keep them honest??? History should teach us to be better! Do better!

Donna Patterson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Donna Patterson Affiliation: Jun. 20, 2026 Donna patterson. Wiggins MS. Retired operations manager. I count on my stock portfolio to aid my social security payments. Please leave the reporting quarterly. There are enough things trying to ruin my retirement portfolio now.

Sent from my iPhone. Please excuse typos.

Donna Rice — Jun 20, 2026
Subject: S7-2026-15 From: Donna Rice Affiliation: Jun. 20, 2026 Save quarterly reporting!!! I

deserve to continue to get quarterly reports on my investments. Donna Rice, retired, New Orleans.

Sent from my iPhone

Donna Sawyer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donna Sawyer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:i'm a retired state employee on a fixed income. With savings in the market how will I know what to buy hold or sell. How will my broker know. Wewill all be flying blind.

Donna Sikes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donna Sikes Affiliation: Jun. 20, 2026 This will kill the stock market! Small investors will begin to lose big and confidence in investing in stock will plunge. Insider trading is supposed to be illegal but rarely is it prosecuted! What can the SEC be thinking except to protect insiders! Donna Sikes, retired attorney

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Donna W Haynes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Donna W Haynes Affiliation: Jun. 20, 2026 Donna Haynes, Retired, Wake Forest, NC . Quarterly is more than long enough for investors to learn the return on their investments, and act accordingly. Semi-annual reports generate greater risks of diminished returns and longer periods of investor uncertainty.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Donna XX. — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donna XX. Affiliation: Jun. 20, 2026 KEEP IT. these companies try to hide their money as it is. some pay no taxes, and still want tax breaks. others pay so little employees still qualify for welfare and ebt. they should get penalized, not more credits. reporting and audits are needed to bring the truth to light. air the dirty laundry and keep the attempts to make them honest!!

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donnapatterson1 — Jun 20, 2026
Subject: S7-2026-15 Comments From: donnapatterson1 Affiliation: Jun. 20, 2026 NO CHANGES

Donnette Green — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donnette Green Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Please keep the quarterly report ongoing.

Donnie Benson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Donnie Benson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not eliminate quarterly reporting. An informed investor is a trusting investor. To eliminate quarterly reporting would appear the SEC is attempting to aid deceit and deception, and severely diminishes it's reputation as a trustworthy entity. To do this under the current administration reeks of complicity.

Donovan Harmel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Donovan Harmel Affiliation: Jun. 20, 2026 Keeping quarterly reporting is the safest! Changing it would seem like it is inviting insider trading!

Doralie Doull — Jun 20, 2026
Subject: S7-2026-15 Comments From: Doralie Doull Affiliation: Jun. 20, 2026 There should always be reporting! Please do not stop it!

Doris Stroud Mearig — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Doris Stroud Mearig Affiliation: Jun. 20, 2026 I support quarterly reporting. Transparency is a commitment to investors. We do not need less accountability. My retirement is dependent upon access to quarterly data.
Doris Mearig
Retired
Manheim, PA

Doris Stroud Mearig
717-587-2183

Dorothy Calitri — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Calitri Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We already have too much corruption in The US let the people know where and how the money is being traded

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Dorothy Lanuza — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dorothy Lanuza Affiliation: Jun. 20, 2026 More

transparency not less is needed!

Sent from my iPhone

Dorothy Lanuza — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dorothy Lanuza Affiliation: Jun. 20, 2026 More transparency not less is needed!

Dorothy M. Lanuza

Sent from my iPhone

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dorothy trier — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: dorothy trier Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
do NOT make this change!!

Dorothy Will — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dorothy Will Affiliation: Jun. 20, 2026 Quarterly reporting is necessary. We have the right to know what goes on in our own business. Dorothy Will partner. Information is key when building a business.

Dorsey Dorsey — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dorsey Dorsey Affiliation: Jun. 20, 2026 To the Securities and Exchange Commiss57 Dena Dr ion:

Dotty Hamilton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Dotty Hamilton Affiliation: Jun. 20, 2026 I object to any change in reporting on my investments that takes away a
quarterly report. I rely on these to
track my retirement and plan RMDs.

Dotty Hamilton

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dotyou dotyou — Jun 20, 2026
Subject: S7-2026-15 From: dotyou dotyou Affiliation: Jun. 20, 2026 Why would you remove transparency?

Sent from my iPhone

Doug Abrams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Doug Abrams Affiliation: Jun. 20, 2026 Keep it Quarterly, our investments must have full transparency.

Doug Beresford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Doug Beresford Affiliation: Jun. 20, 2026 Name Douglas Beresford, Retired age 67. There have been so many fraud and insider trading stories in the news, you seem to want to make that easier for the very wealthy. I have no doubt this change will lead to more fraud. Small investors and retirees like myself will be the ones that will suffer the most and can afford it the least, when such Enron-style cheats occur. Please do not make this change!

Doug Crawford — Jun 20, 2026
Subject: S7-2026-15 From: Doug Crawford Affiliation: Jun. 20, 2026 Quarterly's only benefits the companies I have share ownership with. I don't really see any benefit for the small investor like me. Unless they are active investors most folks - esp. the elderly - rely on the written quarterly reports. At minimum it should be an available option.
I'm against it.

Doug Heiken — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Doug Heiken Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency is essential for markets to operate efficiently.
Lack of transparency leads to market imperfection, and market manipulation.
Please do the right thing, and continue to require transprency in reporting requirements.

Doug Lane — Jun 20, 2026
Subject: S7-2026-15 Comments From: Doug Lane Affiliation: Jun. 20, 2026 Quarterly reporting should remain.

Doug Lomsdalen — Jun 20, 2026
Subject: File No. S7-2026-15 From: Doug Lomsdalen Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This

proposal moves away from it.

Doug Shy — Jun 20, 2026
Subject: S7-2026-15 From: Doug Shy Affiliation: Jun. 20, 2026 I most definitely want you to keep the quarterly reporting and signing off with prison on the line for the CEO!
Thank you,
Douglas Shy
8522 w hickory ln
Republic, MO 65738

Doug Stratton — Jun 20, 2026
Subject: S7-2026-15 From: Doug Stratton Affiliation: Jun. 20, 2026 There are very few measures in place to protect senior citizens from fraud which seems to be increasing on a daily basis. With AI on the rise fraud will without a doubt increase substantially. Please do not change quarterly reporting.

Douglas Cashen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Douglas Cashen Affiliation: Jun. 20, 2026 Quarterly helps keep fraud out of management, that 6 months would absolutely encourage. Money gone before anybody notices with 6 month reporting. It's a publicly owned company with reporting for a reason. DO NOT CHANGE.

DOUGLAS Ceuninck — Jun 20, 2026
Subject: S7-2026-15 Comment From: DOUGLAS Ceuninck Affiliation: Jun. 20, 2026 This country is not just for the one percent. Insider trading is still illegal as far as I know. So let's keep it that way. I don't mean any more money. They've sucked up everything worthwhile already.
How long did it take to live constantly collecting money after you're eight years old

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Douglas Patton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Douglas Patton Affiliation: Jun. 20, 2026 Having done SEC reporting for many years I understand the pain, I also understand big ship Enterprises take more than 3 months to change course. But with companies like Meta, Google, Open AI, Space-X making huge business decisions on a dime, Even Quarterly reporting may not be frequent enough to let investors know the financial impacts of those decisions

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Douglas Smith — Jun 20, 2026
Subject: S7-2026-15 From: Douglas Smith Affiliation: Jun. 20, 2026 Any position of authority should have oversight, Money is too much of a temptation to corruption, as the saying goes "Power

Corrupts, Absolute Power Corrupts Absolutely". Removing Overwatch on such positions sends an opportunity to such moments to commit breaches in trust.

Douglass Rikardsen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Douglass Rikardsen Affiliation: Jun. 20, 2026 The majority of us do not have the power alone,do anything about it, but we sure should know about it. We need to have as much transparency in government as we can get.

Sent from my iPhone

Doyle Daniels — Jun 20, 2026
Subject: S7-2026-15 Comments From: Doyle Daniels Affiliation: Jun. 20, 2026 Hi,

I move to request a real charge. Transparency. Daily onscreen realtime reporting linked directly to each transaction per department to ensure full disclosure of operations and funding with available tag line for comments and questions to each line item.

Blessings 🙏🟫

A messenger.

Dr Betty Straub — Jun 20, 2026
Subject: S7-2026-15 Comment From: Dr Betty Straub Affiliation: Jun. 20, 2026 Maintain quarterly reporting! We non-billionaires deserve your respect, regardless of what the circus monkeys tell you.

Dr. Betty Straub
Educational Evaluation & Consulting
Louisville, Kentucky
513.708.8489

Dr. Paula Decker Retired School Administrator/Wisconsin Department of Corrections — Jun 20, 2026
Subject: File No. S7-2026-15 From: Dr. Paula Decker Please do not allow companies to “go dark” by limiting reporting to twice in a year. Great harm comes when transparency and communication is limited to insiders. Please protect “we” the public who invest in you to ensure disclosure and access is equitable to all and not but a chosen few. Making decisions that are best for our families requires that we have the data in real time, not past the time to act. Thank you. Dr. Paula Decker, retired former Education Administrator/Corrections.

Dr. Terri Gaston-Pierce — Jun 20, 2026
Subject: Keep it Quarterly From: Dr. Terri Gaston-Pierce Affiliation: Jun. 20, 2026 It is my opinion that it is crucial to be transparent to all people, the dealings that are going on in our public investments. Secrecy is poison. People have had enough with deception. KEEP IT QUARTERLY.

Terri Pierce, owner of small business

Dre Carrera — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Dre Carrera Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a registered representative of the SEC, I have been proud to work and live by the SEC's rules and policies for most of my adult life. The integrity that it takes to effectively work in this industry is something colleagues and I have been proud to espouse; the SEC makes the rules, and those are to be respected.
How awful, then, that rhe very measure by which we have defined fair and equitable in this industry is making moves to compromise its integrity and act as if none of the standards that we take seriously in the industry, matter at all. How self-defeating, embarrassing, and shameful of the SEC to give into the very processes it has been intended to avoid. In case no one's said so, the SEC is more than a regulatory body: it is the standard-bearer for market integrity, the governing body that inspires respectful obedience rather than demand compliance by force, the guiding light by which the very levers of capitalism are moved. It is intolerable and inconceivable how this governing body could even consider abandoning its duty to every single investor on the market. It is an absolutely shameful day for the finance industry.

Drew Fluke — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Drew Fluke Affiliation: Jun. 20, 2026 Why go backwards? Only good for the ultra rich, not regular folks. Do not change this procedure. Retired state employee here, not interested in losing my investment gains! Andrew Fluke, Retired
Monroe, Louisiana

Yahoo Mail: Search, Organize, Conquer

Drew Norris — Jun 20, 2026
Subject: S7-2026-15 Comments From: Drew Norris Affiliation: Jun. 20, 2026 Drew Norris. Delivery manager. It is very necessary to keep a somewhat level playing field. There is already too much fraud and grift taking place in the US. I have saved to be able to invest and feel like hard times are coming. I don't want what I've worked hard for to evaporate.

Drexel Hill Cyclery — Jun 20, 2026
Subject: S7-2026-15 Comments From: Drexel Hill Cyclery Affiliation: Jun. 20, 2026 My name is Kamal and I own a bike shop in south east Pennsylvania just outside of Philadelphia. Larger businesses than mine needing to file quarterly maters to me a lot. I've been studying and observing

businesses all my life in an effort to be the best business owner that I can. Access to financial records as close to when issues arise as possible in other big businesses has in no uncertain terms helped me keep my business open. It's helped me understand the flow of money better and helped me understand what I need to respond to in my own business and when. It's helped me think of options I wouldn't necessarily have been able to on my own. The biggest example of this that occurs recently is I was watching the financials of the biggest US bike brands and that was enough information to see a slow down in sales was going to come almost a year before it did. But that's only something I was able to do with 3 quarterly reports leading up to the slow decline that culminated in December 2025 being an incredibly slow winter that has caused a number of shops to close. Seeing their financial records helped me slow down my purchasing before I was accidentally entirely overstocked. If they only had to file essentially once in that same time window I don't know that it would've been possible to find the signal in the noise to know that was coming.

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drothery — Jun 20, 2026
Subject: S7-2026-15 Comments From: drothery Affiliation: Jun. 20, 2026 As a Compliance Officer, I would highly recommend the quarterly reporting requirements remain intact. David Rothery.

Yahoo Mail: Search, Organize, Conquer

Dudley Diehl — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dudley Diehl Affiliation: Jun. 20, 2026 QUARTLY REPORTING IS a MUST IN 2026. OLD WORLD SLOW SEMI ANNUAL ACCOUNTING IS ABSURD IN TODAYS INSTANT INFO ECONOMY. IF ANYTHING, BI-MONTHLY WOULD BE EVEN BETTER.

Dulce Ward — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Dulce Ward Affiliation: Jun. 20, 2026 Dulce Ward
Third-Party Risk Analyst
Chicago, IL

Stay with Quarterly reporting.

Semi annual creates an environment to entice and reward insider trading with long lead times between reporting.

Quarterly filings protect investors from corrupt companies and being defrauded as investors based on 6 month old information.

Dulio Furtado — Jun 20, 2026
Subject: S7-2026-15 From: Dulio Furtado Affiliation: Jun. 20, 2026 Yes, keep quarterly reviews and responsibility for false/erroneous reporting. The CEO should be accountable for his company's actions every day he gets paid for!!

E — Jun 20, 2026
Subject: S7-2026-15 From: E Affiliation: Jun. 20, 2026 We didn't want or need another Enron. Please vote against this proposal.
Arnold High
Indianapolis

E DeMarco — Jun 20, 2026
Subject: S7-2026-15 Comment From: E DeMarco Affiliation: Jun. 20, 2026 Great for the company, bad for the investor.

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e michael silakowski retired USPS rural letter carrier — Jun 20, 2026
Subject: File No. S7-2026-15 From: e michael silakowski this matters to me because I LIVE IN THE UNITED STATES! this sort of nonsense is for banana republics! e michael silakowski, retired USPS rural letter carrier.

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e Rich — Jun 20, 2026
Subject: S7-2026-15 Comment From: e Rich Affiliation: Jun. 20, 2026 My name is Ebone and I'm apart of the 93 million working class citizens in the US. no fancy title, shiny degree, not a hot shot day trader making someone's salary in a day - just a person with a little more financial literacy than most who knows the importance of staying informed and investing in my future. It's fiduciary duty to inform investors quarterly. this is a direct opposition to the SE Act of 1934 to maintain FAIR and TRANSPARENT market. Transparency allows TRUST from the investors! TRUST in the corporations to stay on top of their audits and TRUST in the SEC to regulate. how will a company know where they stand if they only monitor long term goals? how will investors know if said goals are being met if theyre only reporting twice a year?? perhaps companies should look elsewhere to cut costs outside of layoffs and leaving stakeholders to "fly blind" to put more money back in their pockets.

Ms. Ebonē Rich

E Speers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: E Speers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am writing to support the continued quarterly reports for corporations.
Consumers deserve access to information about their financial investments. They receive more exemptions than the average American as it is. There needs to be more transparency.

E Turcotte — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: E Turcotte Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do NOT allow public companies to stop providing quarterly reporting. If they did not want to disclose their finances, they should not have gone public. It could lead to disasterous results, and

reckless 11th hour business practices. If quarterly processing is difficult, imagine how difficult yearly processing will be and how bad those reports will be!
It would not be wise to stop quarterly reporting. We depend upon the SEC to make wise decisions, and keep the financial sector above board.
Thank you for listening to and protecting the public's interests.
E Turcotte

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e72 — Jun 20, 2026
Subject: S7-2026-15 From: e72 Affiliation: Jun. 20, 2026 Keep them honest so they don't tank the economy again. Like ain't **** bad enough?

EA Anony — Jun 20, 2026
Subject: Comment on S7-2026-15 From: EA Anony Affiliation: Jun. 20, 2026 If it is not broken, don’t “fix” it.

Earl Janssen — Jun 20, 2026
Subject: S7-2026-15 From: Earl Janssen Affiliation: Jun. 20, 2026 Quarterly reporting gives me the information I need to evaluate stock purchases and holds companies accountable. Do not roll this back. Earl Janssen, retired.

Ebby — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ebby Affiliation: Jun. 20, 2026 Publicly traded companies should be disclosing all information to the public so investors have ALL information regarding the company they've invested in. Skewing rules in favor of only those on the inside should be illegal. People within a company already get information ahead of the public and this a bad idea.

Ed — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ed Affiliation: Jun. 20, 2026 The American investor is tired of the Wall Street Corruption. Dark pools, insider trading. Off market exchanges, dark pools, and naked shorting. What little we have going is quarterly reports which in my opinion are the very minimum we should have access to. It's time the SEC does the right thing for retail investors. Never go to 6 month reports. A lot can happen in 6 months. Mean time big money will sell and retail will be left holding the proverbial bag. Keep it at 3 months!

Ed Breen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ed Breen Affiliation: Jun. 20, 2026 History shows, especially in the Stock Market that transparency is much better in the long run. Keep the quarterly reports. Thank you for your attention on this matter.

ED CONNER — Jun 20, 2026
Subject: S7-2026-15 Comments From: ED CONNER Affiliation: Jun. 20, 2026 No! For me and other ordinary investors, THIS IS NOT ACCEPTABLE!

Ed cummings — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ed cummings Affiliation: Jun. 20, 2026 The quickest was to get me to divest.

Ed Drain — Jun 20, 2026
Subject: S7-2026-15 From: Ed Drain Affiliation: Jun. 20, 2026 Keep Accountability. Don't allow executives to lie about their books Don't change this law!

Ed Ho — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ed Ho Affiliation: Jun. 20, 2026 This is sooo stupid; not only does this need to be stopped. BUT whoever thought this rule up' needs to be neutered/spayed to stop their stupidity from spreading to the general p[ublic.

Ed Keough — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ed Keough Affiliation: Jun. 20, 2026 The question is: Who benefits from such an action? Why is this even being considered and ultimately what would be the outcome. I am retired.

Ed Morris — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ed Morris Affiliation: Jun. 20, 2026 Quarterly reporting is better.

Ed Mulvaney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ed Mulvaney Affiliation: Jun. 20, 2026 Keep if quarterly you bunch of ****ing thieves. Quit screwing the working class...

Yahoo Mail: Search, Organize, Conquer

Ed Taylor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ed Taylor Affiliation: Jun. 20, 2026 Please keep reporting quarterly and transparent.

Sent from my iPhone

Edgar Carter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Edgar Carter Affiliation: Jun. 20, 2026 SEC: Keep and maintain quarterly reporting. Anything less is unacceptable.

Sent from my iPhone

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edie garvey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: edie garvey Affiliation: Jun. 20, 2026 For the sake of the average person who does not have generational wealth, do not go back to those! It did not work then, so don't repeat past mistakes.

Sent from my iPhone

Edith Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Edith Williams Affiliation: Jun. 20, 2026 Quarterly reporting helps the system remain more honest. It should not be changed.
Edith J Williams. Retired teacher

Edmond Richmond — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Edmond Richmond Affiliation: Jun. 20, 2026 Keep quarterly format. Why fix something not broke? Ed Alcantara pastor San Francisco

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Eduardo2 — Jun 20, 2026
Subject: S7-2026-15 From: Eduardo2 Affiliation: Jun. 20, 2026 Even with quarterly reporting, some executives still feel compelled to commit criminal fraud.
How is reducing this safeguard requirement protecting the public? Clearly, it's not.

Sent from my iPhone

Edward Grubach — Jun 20, 2026
Subject: S7-2026-15 Comments From: Edward Grubach Affiliation: Jun. 20, 2026 This is an unethical and dangerous proposal - like so many of the initiatives from this incompetent administration. Progress is about moving forward not backward and today's financial community will not stand for this!

Sent from my iPhone

Edward Pomeroy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Edward Pomeroy Affiliation: Jun. 20, 2026 My name is Edward E Pomeroy III. I live in Springfield, Mass and I vote in all elections. I am retired and watch my retirement investments closely. I want quarterly reporting to continue. Anything less than that is unacceptable and helps Republicans curry favor with their rich friends in the financial industry to the detriment of people like me

I will be watching to see who votes for less reporting. I will vote and lobby against them.

Edward Shelton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Edward Shelton Affiliation: Jun. 20, 2026 Accountability is a real hot topic in all things government. The SEC needs to refrain from reducing accountability. The status quo has worked well. Do not screw it up.

Ed Shelton

Edward Sichler — Jun 20, 2026
Subject: S7-2026-15 From: Edward Sichler Affiliation: Jun. 20, 2026 Investors in publicly traded companies should have full visibility to quarterly reports as they as investors and should have the complete view of the performance of their investments.

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edwardhaines — Jun 20, 2026
Subject: S7-2026-15 Comments From: edwardhaines Affiliation: Jun. 20, 2026 Unlawful and reckless. If you don't provide information then there should be no more government bailouts. We pay for those

Sent from Proton Mail for Android.

Edwin Knight — Jun 20, 2026
Subject: S7-2026-15 Comments From: Edwin Knight Affiliation: Jun. 20, 2026 This crap with the big companies having more and things go their way in regards to the risks they should have to absorb because it's their risk not every one else's, the favoritism towards big business needs to be put to a halt

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edwin reynolds — Jun 20, 2026

Subject: Keep it quarterly From: edwin reynolds Affiliation: Jun. 20, 2026

Edwina Naylor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Edwina Naylor Affiliation: Jun. 20, 2026 It is important that we continue to demand quarterly reporting. This is a. Important safeguard that I do not want to lose.

Edwina Naylor
Wyomissing, PA

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eepomeroy3 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: eepomeroy3 Affiliation: Jun. 20, 2026 My name is Edward E Pomeroy III. I live in Springfield, Mass and I vote in all elections. I am retired and watch my retirement investments closely. I want quarterly reporting to continue. Anything less than that is unacceptable and helps Republicans curry favor with their rich friends in the financial industry to the detriment of people like me

I will be watching to see who votes for less reporting. I will vote and lobby against them.

Sent from my Galaxy

EF Benzal — Jun 20, 2026
Subject: S7-2026-15 From: EF Benzal Affiliation: Jun. 20, 2026 One word: ENRON.

Investors need protection from unscrupulous CEOs.

Keep the reporting AS IS.

Eileen Delaney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eileen Delaney Affiliation: Jun. 20, 2026 My name is Eileen Delaney. I am a retired teacher. I have kept children’s parents advised on a daily and weekly basis. It is a rare parent willing to wait and see progress on a quarterly report card. What are you trying to hide? Quarterly reports are a minimum.

Sent from my iPhone

Eileen Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eileen Jones Affiliation: Jun. 20, 2026 Do not let this come to fruition, do not “go-dark” for 6 months - or any time!

Eileen Loster — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eileen Loster Affiliation: Jun. 20, 2026 Please DO NOT revert to twice yearly reporting!!! I lost 1/3 of my money in the stock market during our recession in 2009! I was fortunate enough then to have a good job and played “catch up”. I am retired now and watching my savings dwindle due to inflation. You are playing with people’s lives here!!! The reporting needs to continue quarterly in order to hold companies accountable - remember Enron?!!! Too much greed in the world today, making the Rich, richer and a President who is setting a bad example, while the Middle Class disappears and the Poor struggle to survive. Please continue the Quarterly Reporting!
Eileen Loster, retired
Burlington, NC

Eileen

Eileen Lupkes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Lupkes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need updates every day as investors.

Eileen Oshiro — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eileen Oshiro Affiliation: Jun. 20, 2026 Be fair!!! Stop favoring your buddies!

Sent from Eileen's iPhone

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eileen wedel — Jun 20, 2026
Subject: S7-2026-15 From: eileen wedel Affiliation: Jun. 20, 2026 We must have true quarterly financial reporting to make decisions on investments. Without these statements we might as go gambling
Cheryl Vogt

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elaine braun — Jun 20, 2026
Subject: S7-2026-15 Comment From: elaine braun Affiliation: Jun. 20, 2026 With all the corruption in our government and on our financial institutions, I as an investor demand my quarterly statements where I make the decision to sell or not sell in the time and manner only I choose! No more insider trading and fraudulent manipulation of our investments!

Sent from my iPhone

Elaine Jenkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Jenkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
My view on Rule S7-2026-15
This is interesting. As someone who was raised by a mom, who's family lost their money in October 1929, I am sceptical about the Stock Market. The timing of this is suspect. If the Stock Market is doing so well why would corporations not want to brag about their success?
Two thoughts.
1. Oil and other corporations are looking to hide their exorbitant profits from the public from raising the cost of a gallon of gas. This would avoid a backlash in November.
2. They know the Market is getting close to crashing and want to hide that from the public that they are withdrawing their funds and putting them somewhere else. I am reminded that several credible experts are speaking out about this possibility.
Something triggered this change and it appears that the 1% is trying to hide the truth from the public and people who are depending on the Stock Market for their family's future.

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elaine Panda — Jun 20, 2026
Subject: Comment on S7-2026-15 From: elaine Panda Affiliation: Jun. 20, 2026 I don't have much to start with. Please don't cut it by a third.
Elaine Beatson, Williamston SC 83 year old widow. Please don't cut my small savings.

I have a small pension and social security to live on. My investments are small, less than $50,000

If your reporting cuts it by one third and I need something medical that my insurance doesn't cover I will be in trouble.

Elaine D Beatson

Please don't do it.

Elaine Rowin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Elaine Rowin Affiliation: Jun. 20, 2026 As a widowed retiree, it is important to me that quarterly reporting remain intact to help maintain full disclosure for investors. A company’s de minimus savings in clerical/accounting costs should not overshadow investors’ timely knowledge of stock trends and the subsequent ability to react to those trends.
Elaine T. Rowin

Eleanor Borge — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eleanor Borge Affiliation: Jun. 20, 2026 This is not only unfair, it is immoral.

Sent from my iPhone

Eleanor Flicker — Jun 20, 2026
Subject: S7-2026-15 From: Eleanor Flicker Affiliation: Jun. 20, 2026 Dear SEC staff,

My name is Eleanor Flicker. I am a teacher, and a years-long investor in stocks, bonds, mutual funds, and ETFs.
I rely on receiving and reading the quarterly financial reports of all of the companies that I have invested in. Truth and transparency about the full financial state of corporations enable me and my financial advisors to make decisions on whether to buy, sell, how long to hold a stock for, and other decisions based on fully understanding the company's financials.

Changing the requirement of Quarterly Reporting to Semi-Annual reporting removes trust and transparency. It is unacceptable. There is no reason to do this except for nefarious reasons that will hurt investors. As the SEC you need to be on the side of the consumer, the watchdogs, and the investors - you need NOT to be enabling the next Enron. Public trust is everything.

Sincerely,

Eleanor Flicker,
Sea Cliff, NY

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eleanor marquisee — Jun 20, 2026
Subject: S7-2026-15 From: eleanor marquisee Affiliation: Jun. 20, 2026 Don't make it easier to commit fraud!

Eleonore Dubay — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Eleonore Dubay Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I do NOT support your recommendation for reports only every six months. I need to know what is going on more frequently.
LEAVE reporting at e dry 3 months!!!!!!

ELESA HAYDEN — Jun 20, 2026
Subject: Comment on S7-2026-15 From: ELESA HAYDEN Affiliation: Jun. 20, 2026 Frequent, certified disclosures help narrow the information gap. Without regular updates, institutional investors

with alternative data and expert networks have a massive advantage over ordinary retail investors. Market Efficiency & Price Discovery: Standardized filings lower the cost of equity capital by reducing uncertainty. They force companies to disclose performance metrics uniformly, which improves the accuracy of analyst forecasts.Transparency & Fraud Deterrence: Regular public scrutiny keeps management accountable. It forces executives to address material risks and liquidity problems directly in certified filings, curbing potential market manipulation. Stop catering to the wealthy that are trying to hide and manipulate the market for their own gain. Transparency is needed

Elesa.

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elin richardson — Jun 20, 2026
Subject: S7-2026-15 From: elin richardson Affiliation: Jun. 20, 2026 Keep quarterly for the people who pay your salary/ our taxes.

Elisa Barnett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Elisa Barnett Affiliation: Jun. 20, 2026 The quarterly reporting needs to stay as is. No exceptions. There is no good argument for going dark to the public for 6 months at a stretch. There are only questionable reasons that appear to be sinister.

Elisa Crawford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Elisa Crawford Affiliation: Jun. 20, 2026 Who’s paying you to come up with such blatantly unethical, dishonest and criminal proposals? You’re supposed to be protecting the American public - start acting like it!

Elise Holloway — Jun 20, 2026
Subject: S7-2026-15 Comments From: Elise Holloway Affiliation: Jun. 20, 2026 We need quarterly reports!!

Sent from my iPhone

Elise Shearer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Elise Shearer Affiliation: Jun. 20, 2026 If they aren't reporting their Financials, then they are hiding manipulation of their profit & loss statements behind the scene. This makes it too easy to have a 2nd set of books where public corporations are stealing from the shareholders. Tell them no!

ElissaCPA — Jun 20, 2026
Subject: S7-2026-15 Comment From: ElissaCPA Affiliation: Jun. 20, 2026 As a CPA, I say that quarterly reporting needs to say as is. Transparency is important.

Elizabeth Baranick — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Baranick Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
For retirees like myself, our portfolios are key to our financial security. Having trust in the market in which we invest is critical (to all Americans). Transparency and reporting about the market should not be suspended so all investors have the information they need to make the best decisions for their financial health.

Elizabeth Blasko — Jun 20, 2026
Subject: S7-2026-15 Comment From: Elizabeth Blasko Affiliation: Jun. 20, 2026 Keep transparency going. Only Quarterly reporting !! Or more often!!!

Elizabeth Burris — Jun 20, 2026
Subject: S7-2026-15 Comment From: Elizabeth Burris Affiliation: Jun. 20, 2026 Elizabeth Burris retired. We are all the same. Quarterly reports are the law. No special requirements for corporation's

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Elizabeth Cogger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Cogger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Seeing quarterly disclosures is the KEY to making investments for me, my family, my students, and everybody I have ever heard talk about how they decide to invest.

For what God-forsaken reason would the SEC, whom has always done the fair thing for investors, seek to take away the visibility available to investors?
My only thought is that if this is done, myself and many other people will find better places to put thier money. This decision will only hurt the markets.

Elizabeth Donaldson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Elizabeth Donaldson Affiliation: Jun. 20, 2026 Elizabeth Donaldson, teacher. In order to maintain trust, we need transparency in our financial systems.

Elizabeth Douglas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Douglas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We have watched the markets being manipulated in Trump 2.0. Especially recently. Knowledge is power, and in this case, money.
"Regular" people investing to pay for their kids' college education, or for retirement, are entitled to know what is going on in corporations they invest in or are things king of investing in.
Monthly updates would be even better, but asking for quarterly filings is not asking too much.
We need an SEC with teeth so individuals may choose to gamble in the markets. The wealthy will

always have access to information the rest of us do not. Keeping the three month rule is the least you can do.

Elizabeth Duncan-Damiani — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Duncan-Damiani Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an individual investor, quarterly reports are informative and utilized to make timely investment decisions. Publically traded stocks should be required to publically post quarterly earnings reports.

PLEASE protect the individual investor!

Elizabeth Gabbard — Jun 20, 2026
Subject: S7-2026-15 From: Elizabeth Gabbard Affiliation: Jun. 20, 2026 It's would be too easy for corruption if someone was able to get into the finances of companies who might not stay on top of their reporting if it wasn't required to be quarterly.

Sent from my iPhone

Elizabeth Granger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Granger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the QUARTERLY reporting!! We all have stock investments!

Elizabeth Griffith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Griffith Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keeping timely reporting allows investors to track the trajectories of their investments. I do not see a compelling argument to change this.

Elizabeth A C Griffith

Elizabeth Kornfeld — Jun 20, 2026
Subject: S7-2026-15 Comments From: Elizabeth Kornfeld Affiliation: Jun. 20, 2026 Allowing a longer timeframe between 'looking' provides more time for fraudulent behavior!!!! Don't do it!!!

Sent from my iPhone

Elizabeth Malone — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Malone Affiliation: Jun. 20, 2026 I hope that the

SEC will continue to require quarterly reporting. My name is Elizabeth A Malone, I own a large booth at an antique shop and manage the business for the shop, Antiques On Gladstone in Shreveport LA. My husband and I have been able to put aside a very small amount for retirement, and half has been lost by the stock market.

Sent from my iPhone

Elizabeth McKamy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth McKamy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I absolutely object to any change from the quarterly reports. Particularly with mass corruption and deregilation it behooves investors to be informed four times a year.

Elizabeth McKniff — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Elizabeth McKniff Affiliation: Jun. 20, 2026 It's a shame that corporate leadership of many companies cannot be trusted to do the right thing for their investors unless they know they are being watched, but that is our reality. Leave the quarterly reporting in place

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Elizabeth Moore — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Moore Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15
Quarterly reporting helps keep us investors abreast of what's going on to make good financial decisions for our future. Removing that reporting allows companies to take advantage of the investors, mismanageing funds and mislead public investors.
I have been investing since 1988
I read the reports and follow my earnings on a regular basis.
Transparency is the foundation of honesty and accountability.
thank you,
Elizabeth Moore

Elizabeth Schmaltz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Schmaltz Affiliation: Jun. 20, 2026 To the Securities and Exchange
For everyday investors like my self, quarterly reports required by the U.S. Securities and Exchange Commission (SEC) matter because they help us understand what’s really going on with the companies we trust our money with. Getting updates every three months—not just once a year—gives us confidence that we’re not being left in the dark if problems start to develop or if a company’s direction changes. These reports make investing feel fairer and safer, because everyone has access to the same timely information and can make decisions based on facts, not guesses or rumors.

Elizabeth Siggins Schmidt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Elizabeth Siggins Schmidt Affiliation: Jun. 20, 2026 Yes, please

Sent from my iPhone

Elizabeth T — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Elizabeth T Affiliation: Jun. 20, 2026 With technology it is even easier and less burdensome to report quarterly. This change would further lesson the global trust in the US Stock Exchange. Lack of trust is lack of economic power.

~ no trees were harmed in the making of this message, but several million electrons were slightly inconvenienced.

Elizabeth Trotta — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Trotta Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am against moving the reporting to 6 months. It needs to stay at quarterly to keep transparency. Thank you.

ELIZABETH WATTS — Jun 20, 2026
Subject: S7-2026-15 From: ELIZABETH WATTS Affiliation: Jun. 20, 2026 Do not change the system that was designed to curb corruption! Just ask Enron!

Sent from my iPhone

Ella Holtzman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ella Holtzman Affiliation: Jun. 20, 2026 Hello

I am writing to emphasize the importance of transparency and to request that you do not eliminate the quarterly reporting. You have an obligation to maintain this practice to ensure clear communication.

Regards,

Ella Holtzman

Ellen Coltrane — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ellen Coltrane Affiliation: Jun. 20, 2026 The public wants transparency and deserves to continue receiving quarterly reports! Keep the current reporting structure. Honestly I would be much less willing to invest without quarterly reporting.

Sincerely

Ellen Coltrane
NC

Sent from my iPhone

Ellen Dunn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ellen Dunn Affiliation: Jun. 20, 2026 Accountability is essential when you're playing with other people's money. If you're dealing fairly, you have nothing to fear. If you think it's inconvenient to report quarterly, just remember 1) it's someone else's money, 2) it's your job.

Sent from my iPhone

Ellen Fries — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Fries Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: This change of rules will keep investors in the dark. Unacceptable!

Ellen Kelly — Jun 20, 2026
Subject: S7-2026-15 From: Ellen Kelly Affiliation: Jun. 20, 2026 You need more oversight not less. How about President Trump takes the thievery out of your paychecks.

Sent from my iPhone

ELLEN L MERWITZ — Jun 20, 2026
Subject: S7-2026-15 Comment From: ELLEN L MERWITZ Affiliation: Jun. 20, 2026 Retain quarterly reporting! Stockholders need to be informed. Many Americans rely on their stock investments for retirement. There is no good reason to reduce reporting. What are you trying to hide?

Ellen Merwitz

Sent from my iPhone

ELLEN LEE — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: ELLEN LEE Affiliation: Jun. 20, 2026 To the Securities

and Exchange Commission: It is so hard for people to have trust for any one in care of their money .nowadays.....elimnating any checks and balances will ust enhance the mistrust.

Ellen Lee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ellen Lee Affiliation: Jun. 20, 2026 Keep 3 month financial reporting! It's the transparent thing to do!
Ellen Lee

Get Outlook for iOS

Ellen McLain — Jun 20, 2026
Subject: S7-2026-15 From: Ellen McLain Affiliation: Jun. 20, 2026 Keep these criminal greedy CEOs in check! That is the seemingly only way to curb their greedy lust for money and power.

Ellen Mills — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Mills Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: as a former CPA and as a long time investor, I object to reducing the required quarterly reports to twice a year. This is a time of great change in world events affecting the stock market, and we need to know how companies are dealing with these. We need current guidance, not something that happens twice a year with many things not made public in a timely fashion.

Ellen Morrow — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ellen Morrow Affiliation: Jun. 20, 2026 Please keep reporting quarterly!
Chuck & Ellen Morrow
St Paul, MN

Ellen Reid — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ellen Reid Affiliation: Jun. 20, 2026 This will just result in more stock volatility when the reports drop and will not improve long term investments. The only people I see benefiting from this are the CEO's as it makes it easier for them to hid that their companies are underperforming.

Ellen R. Reid

Elvin Hasty — Jun 20, 2026
Subject: S7-2026-15 From: Elvin Hasty Affiliation: Jun. 20, 2026 Stop the games of protection for the

rich and elected officials

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elwood stephens — Jun 20, 2026
Subject: S7-2026-15 From: elwood stephens Affiliation: Jun. 20, 2026 Entities that hold the public trust should be held to the strictest standards to insure protection for the people that have made them. Don't give up public oversight!

Ely Abrums — Jun 20, 2026
Subject: S7-2026-15 From: Ely Abrums Affiliation: Jun. 20, 2026 Do not role back the rule. Quarterly signature!

Email Service — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Email Service Affiliation: Jun. 20, 2026 Quarterly Reporting must remain in place. Moving to a system of twice-a-year reporting will have devastating results as history has already proven. Please do not change the reporting rules. Mitchell Hill. Lenoir City, TN.

Sent from my iPhone

Emilie Aguerre — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Emilie Aguerre Affiliation: Jun. 20, 2026 We already know reducing reporting to twice a year doesn't work. It is either moronic or corrupt to change the SEC reporting rules to twice a year knowing past attempts did not work. It will devestate the critical savings accounts of millions of people and just advantage billionaires and the trillionaire who already have every advantage.

Do the right thing. Keep the reporting requirements quarterly. Keep us in the loop to keep our markets strong.

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emily burton — Jun 20, 2026
Subject: S7-2026-15 Comments From: emily burton Affiliation: Jun. 20, 2026 I am an investor that regularly buys shares and the quarterly reports helps me to make choices. The six month rule would change the way I invest. Please don’t not change reporting.
Emily Burton

Sent from my iPhone

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emily feinberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: emily feinberg Affiliation: Jun. 20, 2026 Keep the quarterly reporting. Help to keep transparency.

Emily Rose

Emily Grish — Jun 20, 2026
Subject: S7-2026-15 Comment From: Emily Grish Affiliation: Jun. 20, 2026 My name is Emily Grish, I'm a realtor in Michigan. Companies absolutely should be required to have quarterly reporting. This is what holds them accountable. Yes to the shareholders, but also to the public. And for this is with investments in the stock market, we know that 6 month reporting has led to recessions in the market and it will most likely happen again if this change is made. I understand it's more work for businesses, but it's an essential part to keeping our economy thriving. And given the current instability of the market, further disruption will only wreak havoc on the daily lives of Americans.

Thank you for your time and consideration.

Sincerely,
Emily Grish

Emily Mangum — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Emily Mangum Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: it is important to maintain the quarterly reporting rule. Otherwise corporations, end insiders are more easily able to cheat, investors and commit fraud against the public.

other countries have tried this, and it has been detrimental to corporations into the public.

Emma Helton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Emma Helton Affiliation: Jun. 20, 2026 NO, Absolutely not! This leaves investors vulnerable to failure with no ability to sell if market is volatile!

Emma Taylor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Emma Taylor Affiliation: Jun. 20, 2026 S7-2026-15 is bad for American investors. More information, more frequently, is better for the market to respond to, better for long-term and short-term investments. Please do not revert to less information on a less frequent schedule. We will all lose and we can't afford it.

Enid Klauber — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Enid Klauber Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
the proposal to increase the intervals of financial disclosure is a bad idea. one of the reasons people invest in the United States is because we have/had very tranparent reporting requirments which are verifiable. Increasing the intervals would put investors especially smaller investors but, really, everybody in a 'flying blind' position. It would also allow bad actors more time to hide their machinations, bad decisons or bad investments. Quarterly reporting has been the standard that has

worked well for a long time. It is not onerous. It should not be changed.

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epat longo — Jun 20, 2026
Subject: S7-2026-15 From: epat longo Affiliation: Jun. 20, 2026 As a MLO report to NMLS 4x per year.
CEO’s should be required to maintain their current 4x per year requirement.
Please consider duty of equal protection under the law.
Pat Longo
President Fairway Mtg

Sent from my iPhone

Ercole Vitalone — Jun 20, 2026
Subject: S7-2026-15 From: Ercole Vitalone Affiliation: Jun. 20, 2026 This is my second comment and assumption. I believe the ulterior motive is t protection trump from having signing previous, present and future reports about its business. I only hope that I am wrong.

Sent from my iPhone

Eric A. Smith — Jun 20, 2026
Subject: File No. S7-2026-15 From: Eric A. Smith Individual investors need quarterly reports, as professional investors already have this information via their highly paid research staff. It's not fair to individual investors to take this information away. Don't take us back to the past in terms of publicly available information.

Eric Ashman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Eric Ashman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission,
Passing this rule will produce a significant disadvantage to retail investors in the following ways:
1. Less Transparency
This is the biggest concern.
Today, investors receive detailed financial updates every three months. Under a semiannual system: Investors would wait six months for official financial statements. Problems could develop and remain hidden longer. Management would have more time before providing audited financial details. Retail investors often rely heavily on public disclosures because they do not have access to management teams or expensive research services.
2. Increased Volatility
With fewer official updates:
More uncertainty builds between reports. Rumors, analyst estimates, and alternative data become more important. When results finally arrive, stock prices may move more dramatically. For example, instead of reacting to two modest quarterly surprises, a stock could experience one very large adjustment after six months of accumulated information.

3. Advantage for Institutional Investors
Large hedge funds and investment firms often have access to:
Industry contacts Alternative data Supply-chain intelligence Sophisticated modeling If official financial disclosures become less frequent:
Institutions may gain a larger information advantage. Retail investors may find it harder to evaluate company performance. This could widen the information gap between professional and individual investors.
4. Harder to Detect Deterioration
Suppose a company's business begins weakening in February.
Under quarterly reporting:
Investors might see evidence in April earnings. Under semiannual reporting:
They might not see formal financial data until August. That delay could increase losses for investors who would otherwise have reacted sooner.

Eric Cabot retired American — Jun 20, 2026
Subject: File No. S7-2026-15 From: Eric Cabot The plan to reduce the frequency of corporate reporting is intolerable. Part of the charter mission of the SEC is to protect investors, not to shield corporations from timely public scrutiny. I suggest that if any of the current members of the commission can't adhere to its mission they should honorably resign.

Eric Cunningham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eric Cunningham Affiliation: Jun. 20, 2026 Terrible idea. We need quarterly reporting.

Sent from my iPad

Eric H. — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eric H. Affiliation: Jun. 20, 2026 Hello.

My name is Eric Hoffmann and I do not support letting six months go by before companies have to report financials.

This is too long a period for any company that trades in public markets. Timely information is necessary to investing in any enterprise. Delaying or hiding information leads to situations like Enron.

Thank you.

Brooklyn, New York

Eric Inman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eric Inman Affiliation: Jun. 20, 2026 Don't harm us! Keep them 4 times a year. Quarterly keeps it orderly!

Sent from my iPhone

Eric Jacobsen — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eric Jacobsen Affiliation: Jun. 20, 2026 I'm going to sell every company that doesn't report quarterly. So will a lot of people. Get your heads out of your asses.

Eric Jones — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eric Jones Affiliation: Jun. 20, 2026 I'm retired and need to have accurate timely data to keep my portfolio solvent.
Please keep the quarterly reports coming.
Sent from my iPhone

Eric Nicol — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eric Nicol Affiliation: Jun. 20, 2026 The lack of visibility and corporate accountability to share holders is NOT in the best interest of the shareholder. This proposed semi annual reporting is NOT desired.

Eric Nicol
Boeing Technical Fellow

Eric Niman — Jun 20, 2026
Subject: File No. S7-2026-15 From: Eric Niman Retain 10Q reporting quarterly-individual investors deserve more transparency, not less. There is not a legitimate reason to make 10Q reporting semi annual - it only further erodes the the already tenuous faith in the stock market.

Eric Pepper — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eric Pepper Affiliation: Jun. 20, 2026 Eric Pepper, retired, LV, NV This is about transparency. Too many companies are out of reporting compliance as it is. As investors, we need to be able to see how a company is performing so
we can make educated decisions with regards to investing. We need to be able to review Financials to make educated decisions. With limited reporting, companies could shield negative performance from the public and insiders could take this time to cash
out and leave the public holding the bag. This is imprudent and unacceptable and history has shown us that the market didnt perform well the last time companies didnt have to report. This is a bad decision for America and the markets. It breaches a trust
And it seems like protection for corporstions at the expense of Americans

Please ensure that quarterly reporting is maintained for the most transparency for investors

Thank you

Eric Pepper

Yahoo Mail: Search, Organize, Conquer

Eric Resseguie JR — Jun 20, 2026
Subject: S7-2026-15 Comment From: Eric Resseguie JR Affiliation: Jun. 20, 2026 This is a violation of a free and fair market push this through and you will give the people one more reason to literally destroy you and the the banking system. If you studied your history more than your wallets you'd know your losing control and need to back off the people and fhat applying more pressure now that so many of us know who you are Rothschild, Rockefeller, coch, Walton, Clinton, Roosevelt and so many more. Learn a new way or your children will suffer for your crimes on the pikes of the people. That is how history plays out right now

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Eric S — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eric S Affiliation: Jun. 20, 2026 Not a good idea. Changing the reporting interval requirement should not be allowed.

Eric j. Siegmund

Eric S. — Jun 20, 2026
Subject: S7-2026-15 From: Eric S. Affiliation: Jun. 20, 2026 Quarterly reporting is vital for the protection of the retail investor of today. I don't see the benefit of allowing an extended period to keep the rightful details of investors omitted as decisions are being made or planned behind closed doors. Let people be privy of their investments and avoid collapses for the future.

Eric Saravia, Barista, New Jersey, Fellow American who cares about the financial future of himself and the working class.

Eric Twedell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eric Twedell Affiliation: Jun. 20, 2026 This would be fundamentally retarded. Why would you shield their info from INVESTORS???????

Eric Weber — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Eric Weber Affiliation: Jun. 20, 2026 I write to urge the SEC to continue requiring quarterly, not semi-annual, public financial reporting by corporations and financial institutions. As a retiree relying heavily on investment income, I can’t afford to be less informed about its sources and their performance than I am now — particularly not when the President has a very obvious habit of manipulating the markets with flip-flopping policy pronouncements for the benefit of his insider-trading cronies, his family members, and above all himself.

Eric Weber (retired)
Williamsburg, MA

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eric welly — Jun 20, 2026
Subject: S7-2026-15 From: eric welly Affiliation: Jun. 20, 2026 Eric, engineer in Ohio. I have a bit before retirement but when I get closer I want to be able to see what my money is doing. Leave it quarterly, no change is needed.

Yahoo Mail: Search, Organize, Conquer

Erica Ekerson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Erica Ekerson Affiliation: Jun. 20, 2026 We should focus on more accountability with all the issues surrounding fraud, waste and abuse. Allowing less transparency may enable many of these behaviors to continue unchecked for an extended time and in doing so may cause irreparable damage! Our country needs to move forward in a positive direction, instead of peddling backward by policy that will encourage more dishonesty! Why risk it!

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erica rivers — Jun 20, 2026
Subject: S7-2026-15 From: erica rivers Affiliation: Jun. 20, 2026 Keep the quarterly reports.

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

EricMichael Willard — Jun 20, 2026
Subject: S7-2026-15 Comments From: EricMichael Willard Affiliation: Jun. 20, 2026 No! This simply cannot be allowed to happen. there are already so many ridiculous loopholes and workarounds to cheat the system in place, why on Gods green earth would yall make it even easier to defraud the general working-man public? they're already struggling just to get by and save a little bit for retirement along the way. this is a terrible idea. if a person didnt know better they'd only be left to logically conclude:
its almost like yall want society to collapse. Oops, did i let the cat out of the bag?
there already exists a vast chasm between the wealthy elites and John Q Public, and yall want to make it even bigger? seriously the gap between the haves and the have-nots grows larger daily and yall are trying to strip the only real protection in place for investors. im 51 years old and praying my kids will be able to retire comfortably when the time comes but yall are determined to leave the next generation unable to retire. jobs are getting shipped overseas outsourced to the lowest bidder for mere pennies on the dollar that they'd have to pay regular people if they kept their workforce in the states. not to single anybody out but look at what Tim Mynet (aka ilhan omars husband) has been doing with his fraudulent investment groups. imaginary listings like their so-called winery or their many other alleged companies. every time its the same identical pattern of overinflated business valuations, time to pay the shareholders and suddenly there are massive financial losses. so much so that the only thing he can do is start another venture capital company and repeat the cycle. the

last one was that ESt Cru group which consisted of the aforementioned fake winery and I want to say a marijuana farm too, reporters couldnt find any physical address for his offices or the winery or pot farm in question. he pulled all that fraudulent mess with the guardrails of investor protection in place, how much worse will it be once the only investor protection is stripped away? we need more accountability NOT less. you will never convince me that this is in the best interest of the public. anybody with even a basic fundamental grasp of right and wrong can see what a terrible idea this is. youd essentially be leaving the investors with ZERO protection against the rampant fraud already being carried out on a massive scale.
WE NEED MORE ACCOUNTABILITY FROM THESE GROUPS, NOT LESS.
the little guy is already swimming with sharks as it is. this move would layoff all the beaches lifeguards while simultaneously chumming the waters the investors are barely staying afloat in now. honestly i cant imagine a worse financial plan than this. my name is Eric Willard and I vote for more accountability NOT less.

Erik Ross — Jun 20, 2026
Subject: S7-2026-15 Comment From: Erik Ross Affiliation: Jun. 20, 2026 The SEC must maintain quarterly reporting to protect everyday investors from being left in the dark for six months at a time. A shift to semi-annual reporting would create a dangerous information gap, giving insiders plenty of time to quietly sell off shares before bad news—like ballooning debt or failed products—becomes public. This extended opacity also provides a longer window for accounting fraud to fester undetected. While the proposal is framed as voluntary, it would inevitably become the new normal across the market, offering only tiny cost savings for corporate executives while forcing ordinary people's retirement and college funds to bear the severe cost of diminished transparency.

Erik R
IT Manager

Erin Gabriel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Erin Gabriel Affiliation: Jun. 20, 2026 We absolutely need accountability, it was put there for a reason. Do not cut this!

Erin Humbert — Jun 20, 2026
Subject: S7-2026-15 From: Erin Humbert Affiliation: Jun. 20, 2026 The American people have been pay the wages of corporate CEO's with the hefty profits that come from over priced goods. The least we can ask is that they be held accountable for being honest about what is happening with this profits and that they are paying their fair share of taxes. Considered the billions they earn for relatively little work in there parts they should continue to be asked to certify that their companies quarterly reports are truthful and accepted. Their massive paychecks do not excuse them from responsibility.

Erin Humbert public School teacher, Fort Worth Texas

Erin T Humbert
etbhumbert@gmail.com

Erin Mahoney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Erin Mahoney Affiliation: Jun. 20, 2026 Keeps company earnings more honest and accountable. If public they owe transparency to the public.

Ernest Baker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ernest Baker Affiliation: Jun. 20, 2026 Maintain Quarterly Reporting

Sent from my iPhone

Ernestine Thornton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ernestine Thornton Affiliation: Jun. 20, 2026 KEEP IT !

Sent from my iPhone

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essej2013 — Jun 20, 2026
Subject: SEC Proposed Rule Change From: essej2013 Affiliation: Jun. 20, 2026 Transparency and honesty is necessary. This move is to less reporting is deception, dis honesty, and against our country's best interests.

Joy A. James
Buffalo, NY

Sent via the Samsung Galaxy S25, an AT&T 5G smartphone

Esther Dooley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Esther Dooley Affiliation: Jun. 20, 2026 Esther Dooley.. .retiree...the stockholders are entitled to know how the company is doing so they can base their reasons for holding on to the stock. Please keep requiring quarterly reports. Thank you.

Esther Forrester — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Esther Forrester Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Changing from quarterly reporting is a bad idea; it did not benefited investors when this was tried in the past...the earlier I learn of changes, the better I can make beneficial decisions.

Ethan Rips — Jun 20, 2026

Subject: S7-2026-15 Comment From: Ethan Rips Affiliation: Jun. 20, 2026 Anyone who remembers the 2007-2008 financial crisis knows it arose in a culture deregulation, recklessness & lack of transparency. Reducing transparency by halving yearly reporting requirements is a recipe for criminality. Use your heads.

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eugene garner — Jun 20, 2026
Subject: S7-2026-15 Comment From: eugene garner Affiliation: Jun. 20, 2026 I'm a ria trusted with retail dollars.We need to keep transparency.

Eugenia Pino — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Eugenia Pino Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
quarterly reports are critical for tracking and staying in the know about the company stocks we own companies should not be let off the hook for providing g the information that pertains to their investor's money The SEC is designed to protect the people who have invested in companies and to keep companies honest Do not allow this new rule to become law

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Ev Tweety Levin — Jun 20, 2026
Subject: S7-2026-15 From: Ev Tweety Levin Affiliation: Jun. 20, 2026 It is imperative that it continues and not be rolled back.

Ev "Tweety" Levin - Sent from Gmail Mobile

Eva Merrick — Jun 20, 2026
Subject: S7-2026-15 From: Eva Merrick Affiliation: Jun. 20, 2026 How many Enrons does it take? How many mortgage crisis? There is no fiscal system without accountability. Quarterly reporting is essential.

Evan B — Jun 20, 2026
Subject: S7-2026-15 From: Evan B Affiliation: Jun. 20, 2026 My name is Evan Burgess and I am a pilot by trade. I oppose relaxing the standards of financial reporting. Every year it seems that both businesses and government are allowed operate with less transparency. While regular people are quickly held accountable for poor financial choices, so too must a public corporation. Semi-annual public reporting would only allow less accountability to shareholders of a company, and to the public at large. Thank you.

Evanne Levin — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Evanne Levin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
do not eliminate quarterly reporting and accountability!

EVE DEITZ — Jun 20, 2026
Subject: S7-2026-15 Comments From: EVE DEITZ Affiliation: Jun. 20, 2026 How dare you even consider allowing this ???? As an investor I need to see quarterly reports or I'm not investing in the company . Eve Deitz private investor.

Sent from my iPhone

Eve Siegel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Eve Siegel Affiliation: Jun. 20, 2026 This is TOTALLY UNACCEPTABLE! QUARTERLY REPORTS ARE ESSENTIAL and BARE MINIMUM for HONEST and ESSENTIAL INFORMATION. The proposed changed to biannual reports is UNACCEPTABLE

Sent from my iPhone

Evelyn Brewer — Jun 20, 2026
Subject: S7-2026-15 From: Evelyn Brewer Affiliation: Jun. 20, 2026 Dear SEC Commissioners,

I am writing to express my strong support for maintaining quarterly reporting requirements.

Without comprehensive consumer protections, quarterly reporting is essential for public scrutiny of corporate decisions. Efficient markets rely on informed investors; reducing the frequency of public information will only increase the demand for "insider information," further disadvantaging the average investor.

Please keep the current quarterly reporting standards in place.

Respectfully,

Evelyn Brewer
138 Superior Ave, Decatur, GA 30030

Evelyn Grijalvo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Evelyn Grijalvo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a bold and devious move!

Evelyn N — Jun 20, 2026
Subject: S7-2026-15 Comments From: Evelyn N Affiliation: Jun. 20, 2026 No… We need more

transparency in business that go “public”. Otherwise stay private.
If we have any take aways from what is happening in the USA today, it is that we need transparency not only in government but businesses that go public

Evelyn Nakaya

Get Outlook for iOS

Evelyn Rosetti — Jun 20, 2026
Subject: S7-2026-15 Comment From: Evelyn Rosetti Affiliation: Jun. 20, 2026 Keep reporting on a quarterly basis. Enough with letting corporations get richer and the expense of the investors.

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F Jane Wilson Hirata — Jun 20, 2026
Subject: S7-2026-15 Comment From: F Jane Wilson Hirata Affiliation: Jun. 20, 2026 Keep the quarterly reports! Keeps everything more transparent!
Retired widow

Sent from my iPhone

Fabian Glazer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fabian Glazer Affiliation: Jun. 20, 2026 Rich get richer everyone else gets NOTHING

Fabiane Goldstein — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Fabiane Goldstein Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the quarterly earnings, we don't need less transparency.

Farah Stokes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Farah Stokes Affiliation: Jun. 20, 2026 Anything that hinders close public oversight is a bad idea. There is so much corruption now that we must safeguard our public information very diligently.

Fat Belly — Jun 20, 2026
Subject: S7-2026-15 From: Fat Belly Affiliation: Jun. 20, 2026 John Wilson, investment advisor, USA, Reporting needs to be visible to those who is invest. We are shareholders and are therefore rightfully due, the information in a timely manner, which is not twice a year. It's 4 times at a minimum

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Fauna Marie — Jun 20, 2026
Subject: S7-2026-15 From: Fauna Marie Affiliation: Jun. 20, 2026 Keep quartertly. We had quarterly for 20 years which actually made it easier and LESS time consuming.

Get Outlook for iOS

Faye Eidson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Faye Eidson Affiliation: Jun. 20, 2026 No is a complete sentence. No reason needed!

As a teen, my generation was told that Social Security would not be there for our use. So we learned to invest. Leave our investments alone! We worked hard for them.

Hester Faye Eidson
Valley Center, KS

Fayette Hauser — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Fayette Hauser Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do Not put us all in further danger from those that seek to damage us by greed and subterfuge via secrecy. Without a quartet report, criminal actions will be hidden.
Keep the Quarterly Report for our safety.

Fedon Glikakis Fedon Glikakis — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Fedon Glikakis Fedon Glikakis Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Aren't you greedy enough? What have you to hide from disclosing facts ?

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feed back — Jun 20, 2026
Subject: S7-2026-15 Comments From: feed back Affiliation: Jun. 20, 2026 Their savings aren’t worth the cost to small investors like me.
Ruth A Green, retired individual investor

Fernando Hidalgo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Fernando Hidalgo Affiliation: Jun. 20, 2026 Well, obviously some unscrupulous companies are going to be taking advantage of this to defraud their investors. When the investors found out what happened, the company had more than ample time to steal all their money, get it out of the country, put it all in shell companies, and maybe even escape to a country that doesn't have extraditions (also pay some government officials to keep them fully secured). Case closed: investors lose all their money to thieves that escaped with all their money, free and clear.

Fidelia Fowler — Jun 20, 2026
Subject: S7-2026-15 From: Fidelia Fowler Affiliation: Jun. 20, 2026 Leave the way it is. We work to hard for our money to not know what is going on with it.
Fidelia Fowler,
Retired Professional Registered Nurse
La Grange, KY

Sent from my iPad

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fiL Alcorn — Jun 20, 2026
Subject: S7-2026-15 Comments From: fiL Alcorn Affiliation: Jun. 20, 2026 We need more business transparency, not less. Protect regular investors and stop protecting insider traders. I'm a regular investor—I need up to date info.

Phillip Alcorn. Investor. WV.

Firuze Gokce — Jun 20, 2026
Subject: S7-2026-15 From: Firuze Gokce Affiliation: Jun. 20, 2026 Dear SEC,
I am writing in response to the discussion about potentially shifting from quarterly to semiannual reporting. I strongly urge the Commission to preserve quarterly reporting requirements.
Quarterly reporting is essential to maintaining transparency, accountability, and trust in U.S. capital markets. More frequent disclosures give investors timely insights into how companies are performing, allowing them to make informed decisions based on current—not outdated—information. Extending reporting intervals would create longer periods of uncertainty and reduce visibility into company operations.
From my perspective as a marketing freelancer, quarterly reporting is particularly valuable because it provides regular signals about business health, trends, and strategic direction across industries. Independent professionals and small business operators rely on these updates to understand where companies are investing and how they are adapting to market changes.
While concerns about short-term thinking are valid, reducing reporting frequency is not the right solution. Instead, the focus should be on improving the quality and context of disclosures without sacrificing transparency.
Moving to semiannual reporting risks weakening the flow of information that supports fair and efficient markets.
Name: Firuze Gokce
Job Title: Marketing Freelancer
Location: Petaluma, CA

Why this matters to me: As an independent professional, I rely on timely, transparent reporting to understand market trends, advise clients, and make informed business decisions.
Thank you for considering my comments.
Sincerely,
Firuze Gokce

Get Outlook for iOS

Fletch Aldrich — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fletch Aldrich Affiliation: Jun. 20, 2026 Do not approve this keep things secret proposal. Transparency is all but things of the past as it is. This would be total abuse.

Sent from my Galaxy

Fletcher Hutcheson Jr — Jun 20, 2026
Subject: S7-2026-15 From: Fletcher Hutcheson Jr Affiliation: Jun. 20, 2026 I strongly favor the continuation of the current quarterly reporting required by the SEC. I believe that reducing the required reporting to twice a year would allow for more and greater violations of required standards. This definitely would be an injustice to many U.S. citizens and families, and a threat to the well-being of the U.S. economy. Please continue the current quarterly reporting requirement. Thank you. I am Fletcher Hutcheson, Jr. I am a church pastor. I live at 20 North Main Street Unit 1, Petersburg, WV 26847.

Floy Jenne — Jun 20, 2026
Subject: S7-2026-15 From: Floy Jenne Affiliation: Jun. 20, 2026 Please don’t make it easier for corruption and fraud.

Sent from my iPhone

Fran — Jun 20, 2026

Subject: S7-2026-15 Comment From: Fran Affiliation: Jun. 20, 2026 This is so wrong . What if you find out after 6 months your savings have lost. You have had no chance to sell or trade and have to just accept

Sent from my iPhone

Fran Bears — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Fran Bears Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: This horrific regime must be stopped! What little money have needs to remain in our control. Nothing coming from this adminstration has been for the benefit of the people whom they serve. They have robbed us blind. Any further damage and millions will die on the streets. While you may be benefiting from the corruption, it is leaving or children & grandchildren nothing but debt & misery.
Srop playing god with our money!

Fran Blake — Jun 20, 2026
Subject: S7-2026-15 Comments From: Fran Blake Affiliation: Jun. 20, 2026 We the public investors need to see these reports Quarterly! Our personal financial health is at risk. Frances Blake, citizen

There is no destination, only the journey.

Fran Panza — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fran Panza Affiliation: Jun. 20, 2026 Everything must be revisited after this administration is gone, please don't do this.

Sent from my iPhone

Fran Reugger — Jun 20, 2026
Subject: S7-2026-15 From: Fran Reugger Affiliation: Jun. 20, 2026 After the Enron debacle, of which many of us lost money, please keep this quarterly reporting. Frances W Reugger, Riverview, Fl 33578

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frances a altman — Jun 20, 2026
Subject: S7-2026-15 Comments From: frances a altman Affiliation: Jun. 20, 2026 Regulate. Legislate. Track. Report. Transparency. Interpret. Something akin to FOIA for corporations.

Sent from iPhone

Frances Ball — Jun 20, 2026
Subject: S7-2026-15 From: Frances Ball Affiliation: Jun. 20, 2026 Frances Ball, retired educator,

Kentucky. My concern is retaining oversight of my financial security, especially my financial portfolio. Encouraged by reputable authorities.

Sent from my iPhone

Frances Myklusch — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Frances Myklusch Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Dear sirs
please stop your proposed policy now.
The current rules were put in place for good reason. (after the Enron disaster)
Protections must remain in place
we need accountability to continue to have faith in our system as investors
stop this new proposal now

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frances strickland — Jun 20, 2026
Subject: S7-2026-15 Comments From: frances strickland Affiliation: Jun. 20, 2026 No! Another way to rip off the public!

Sent from my iPhone

Francesca Silver — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Francesca Silver Affiliation: Jun. 20, 2026 Stop this nonsense and hold yourselves accountable quarterly

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Francis Ciochon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Francis Ciochon Affiliation: Jun. 20, 2026 Please keep my retirement safe.

Sent from my iPhone

Francis Kenia — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Francis Kenia Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't promote fraud !!!

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frank divincenzo — Jun 20, 2026
Subject: S7-2026-15 Comment From: frank divincenzo Affiliation: Jun. 20, 2026 Quarterly is better for the public to make money because it adds a bit of volatility to the market and more opportunity to make money by trading during earnings reporting time.

Sent from my iPad

Frank Ganat — Jun 20, 2026
Subject: S7-2026-15 From: Frank Ganat Affiliation: Jun. 20, 2026 I oppose reducing any regulation designed to hold corporate leaders accountable. Watering down rules suggests a potential for being lax. There's no place in our business world for being lax and unaccountable for any amount of time.

Sincerely,
Francis Ganat
Product Support and Installation Specialist (retired), Boston, MA area

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Frank Hansen — Jun 20, 2026
Subject: S7-2026-15 From: Frank Hansen Affiliation: Jun. 20, 2026 We have enough money STOLEN by crooked government scams. We don't need more Tyco or Enron. Keep your CRIMINAL HANDS off changing laws --IT WILL ONLY BENEFIT CRIMNALS & (NOT) THE INVESTOR.GOT IT! Tom Hansen Machinist Port Neches , Texas

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Frank J Perruccio — Jun 20, 2026
Subject: S7-2026-15 From: Frank J Perruccio Affiliation: Jun. 20, 2026 NOT ON OUR WATCH!!!

Sent from my Galaxy

Frank Kane — Jun 20, 2026
Subject: S7-2026-15 From: Frank Kane Affiliation: Jun. 20, 2026 It is apparent that your agency likes so many others is captured by corporations. The fact that the last bulk work is obviously looking to reduce corporate responsibility is a Bellweather as to how sick this country and its institutions are. I am speaking as vehemently and righteously as I can to let you know that I want quarterly reporting to be done as has been the case. I would like the government to give you more money to do more investigations to prevent the kind of fraud that Ed Ron was able to perpetrate for years. You failed in your duty from the beginning in that and many other instances.

Sent from my iPhone

Frank Krevens — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Frank Krevens Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't do this, there is no good reason except to defraud the general public.

Frank Loverso — Jun 20, 2026
Subject: S7-2026-15 Comment From: Frank Loverso Affiliation: Jun. 20, 2026 This is absurd, as the former General manager of a publicly owned company this is simply opening the door for fraud and abuse of investors trust!
What's next? An IPO in the Brooklyn Bridge?

Frank Lucas — Jun 20, 2026
Subject: S7-2026-15 From: Frank Lucas Affiliation: Jun. 20, 2026 There is way too much fraud as it is! Please do NOT cut the reporting period!!!

Frank Neugebauer — Jun 20, 2026
Subject: S7-2026-15 From: Frank Neugebauer Affiliation: Jun. 20, 2026 Dear [Recipient Name],

I am writing to express my serious concerns regarding current market practices, specifically the prevalence of insider trading and manipulation by political figures. Furthermore, the practice of naked short selling continues to negatively impact retail investors without sufficient intervention from regulatory bodies.

Under the current regulatory environment, the likelihood of retail investors achieving fair returns is significantly diminished. I believe those responsible for these practices must be held accountable to the fullest extent of the law to restore integrity to our financial system.

Sincerely,

Frank Neugebauer

Frank Torres — Jun 20, 2026
Subject: S7-2026-15 From: Frank Torres Affiliation: Jun. 20, 2026 Remain quarterly

Sent from my iPhone

Frank Tournier — Jun 20, 2026
Subject: S7-2026-15 Comments From: Frank Tournier Affiliation: Jun. 20, 2026 I support keeping the reporting quarterly!!

Fred — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fred Affiliation: Jun. 20, 2026 Keep it, this is BS to hit the little investors by keeping them in the dark. I follow all my investments to almost every other day. I need to know how my stocks are doing now. Not 6 months down the road after it's too late to do anything about it.

Get Outlook for iOS

Fred Fink — Jun 20, 2026
Subject: S7-2026-15 From: Fred Fink Affiliation: Jun. 20, 2026 I am retired and depend on my investments to provide what social security does not. Need the corporations to be honest about what they are doing. Frederick Fink

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Fred Itkin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fred Itkin Affiliation: Jun. 20, 2026 Allows thievery

Thank you,
Fred
631-457-0206

Fred Schloemer — Jun 20, 2026
Subject: S7-2026-15 From: Fred Schloemer Affiliation: Jun. 20, 2026 Leave this law.as is because corrupt CEOs already have too much power.

Fred Van Bergen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Fred Van Bergen Affiliation: Jun. 20, 2026 It must continue so that corporations follow the laws and regulations of this country. This kind of allowable power corrupts corporations some of whom already violate SEC rules.

Sent from my iPhone

Freddie Tapley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Freddie Tapley Affiliation: Jun. 20, 2026 Lack of accountability will lead to a lot of unnecessary problems and with our current administration cutting back on oversight, it will be too easy to steal form honest Americans.

45+ years in manufacturing management with a number of companies.

Sent from my iPhone

Frederick Foxworthy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Frederick Foxworthy Affiliation: Jun. 20, 2026 Please keep the quarterly reporting.

Sent from my iPad

Frederick Guese — Jun 20, 2026
Subject: S7-2026-15 Comments From: Frederick Guese Affiliation: Jun. 20, 2026 I am a undergraduate student and tired of being ripped off from so called inflation. We need at least one thing done for cost of living.

Fredia Looney — Jun 20, 2026
Subject: S7-2026-15 From: Fredia Looney Affiliation: Jun. 20, 2026 Keep it 4times a year.

Sent from my iPhone

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freweln 1 — Jun 20, 2026
Subject: S7-2026-15 Comments From: freweln 1 Affiliation: Jun. 20, 2026 Screw the companies they have long since taken advantages that have long since screwed the public! Fred, retired, & I believe companies & corporations SHOULD NOT HAVE A VOTE!

Fritz Falkson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Fritz Falkson Affiliation: Jun. 20, 2026 Fritz Falkson - Implimentation Consultant: SEC quarterly reporting should remain in place because frequent disclosure is one of the foundations of transparent and efficient capital markets. Quarterly reports give investors regular access to financial performance, emerging risks, and management discussion, reducing information gaps between insiders and the public. While reporting creates administrative costs, less frequent disclosure could weaken market confidence, increase volatility driven by speculation, and make it harder for shareholders to hold companies accountable in real time. Strong markets depend on timely information, and quarterly reporting helps provide it.

Frontier Yahoo Mail* — Jun 20, 2026
Subject: S7-2026-15 Comment From: Frontier Yahoo Mail* Affiliation: Jun. 20, 2026 As an investor I am entitled to know what is happening at least quarterly with the companies in which I invest in order to make decisions to sell or buy

Yahoo Mail: Search, Organize, Conquer

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funny vidmaster 101 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: funny vidmaster 101 Affiliation: Jun. 20, 2026 I am retired and live in Florida. I strongly urge the quarterly reports remain in place! This is common sense for investors and we the people deem it necessary for our future! Thank you for looking at this on our behalf! Sincerely, Debra Weeks

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G W — Jun 20, 2026
Subject: S7-2026-15 Comments From: G W Affiliation: Jun. 20, 2026 Wait. So you want the public , the people who own the shares in a company to not know the health of a company by requiring them to report quarterly and cut it down to every 6 months?! How are we to keep track or know what's going on and blindly invest? What is going on?!

Get Outlook for iOS

G. Dittmer — Jun 20, 2026
Subject: S7-2026-15 Comments From: G. Dittmer Affiliation: Jun. 20, 2026 Why open the gate for more greed, dishonesty and total disregard for standards of accountability? There is dark money being easily transfered, now this?

G. Dittmer

Gael Scott — Jun 20, 2026
Subject: S7-2026-15 From: Gael Scott Affiliation: Jun. 20, 2026 Former CEO - Fiduciary responsibility matters. It is the CEOs obligation to ensure Board Members have the financial information and education to thoroughly understand all financial documents related to a business. Quarterly reporting helps to document and verify, everyone has the same information and not too much time passes before potential infractions, inappropriate action, fiscal irresponsibility cause deep damage. I was CEO for a Board that did not prioritize compliance or reporting, in spite of receiving financial literacy education using in house documents. Fulfilling key Board requests would have made me equally liable for the outcomes. We parted ways. The fiscal reports were only required once a year pressure allowing problems to compound. Quarterly reporting helps to maintain compliance.
Gael Scott

Sent from my iPhone

Gail Block — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gail Block Affiliation: Jun. 20, 2026 We need more

transparency from public companies, not less. Keep the reporting quarterly

Sent from my iPhone

Gail Brooksher — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gail Brooksher Affiliation: Jun. 20, 2026 Keep reporting Quarterly. Reverting back to semi reporting means lessons from the past have not been learned. Patricia Brooksher. Retired Tennessee

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Gail Hanson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gail Hanson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15
In 1955 the quarterly system was begun, and has worked well for seventy years. The CEO's, CFO's and board of directors need to be accountable for the health of our investments in the they are responsible for and accountable to the share holders.
Keep the quarterly system!

Gail Hilliard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gail Hilliard Affiliation: Jun. 20, 2026 Keep reports, “Quarterly”!

Sent from my iPhone

Gail Hunt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gail Hunt Affiliation: Jun. 20, 2026 Please do not go back to the twice annual reporting of 1955-1970. We follow our investments and returns and feel quarterly reporting works well for us. Gail and Michael Hunt, both retired, Madison, WI

Sent from my iPhone

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gail palestine — Jun 20, 2026
Subject: Comment on S7-2026-15 From: gail palestine Affiliation: Jun. 20, 2026 Thank you for the opportunity to comment on the proposal to eliminate quarterly reporting by public companies. Quarterly reporting is necessary to maintain transparency. So much individual wealth in the market necessitates the quarterly reporting over moving to semi annual reporting. Gail Palestine Boyds, MD. 20841

Yahoo Mail: Search, Organize, Conquer

GAIL PATTY — Jun 20, 2026
Subject: S7-2026-15 Comment From: GAIL PATTY Affiliation: Jun. 20, 2026 Do not change quarterly reporting!
Gail Patty -An investor
Augusta GA

Sent from my iPad

Gail van Oosten — Jun 20, 2026
Subject: S7-2026-15 From: Gail van Oosten Affiliation: Jun. 20, 2026 This cannot happen! Pure corruption! If you need to hide figures do it quarterly!

Sent from my iPhone

Gail Watson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gail Watson Affiliation: Jun. 20, 2026 Are you kidding me? Less info to the stockholders and more time for the insiders to react? More time for bad decisions to fester and be hidden from investors. This could heavily discourage investment.
Gail A Watson, a senior citizen long time investor.

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gailbos — Jun 20, 2026
Subject: S7-2026-15 Comment From: gailbos Affiliation: Jun. 20, 2026 Well each citizen has the right to hide all financial information for 12 months...two time the time ...one year...
what is good for goose is good for gander

Sent from my Galaxy

Gale Hamstra — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gale Hamstra Affiliation: Jun. 20, 2026 Quarterly reports are essential, especially in today's fast paced techno world. All investors must have access to this critical information. I absolutely am against this proposal.
Gale Hamstra, Investor

Garry Marsh — Jun 20, 2026
Subject: S7-2026-15 From: Garry Marsh Affiliation: Jun. 20, 2026 Keep accountable, those that run the companies the US has made ; it will keep them honest and we will sleep better knowing they are successful by doing so !

Garvice Saunders — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Garvice Saunders Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If you're unable to relay updates quarterly, I am more inclined to minimize my investments.

Gary — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gary Affiliation: Jun. 20, 2026 Gary Thurner, retired, Reno, Nevada. I need to manage my money with timely information. Do not change the rules in favor of the wealthy!

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gary — Jun 20, 2026
Subject: S7-2026-15 Comment From: gary Affiliation: Jun. 20, 2026 Please leave it quarterly, If it's not broken, do not try to fix it ! What benefit would there be by changing it back to a standard that didn't work well before.

Gary LeBlanc

Yahoo Mail: Search, Organize, Conquer

Gary Blakeley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gary Blakeley Affiliation: Jun. 20, 2026 Please keep reporting quarterly 6 months is too long. I'd honestly like to see monthly reports.

Sent from my iPhone Gary Blakeley

Gary Brooks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gary Brooks Affiliation: Jun. 20, 2026 Keep it. Gary Brooks Retired Valero Energy.

Sent from my iPhone

Gary Douglass — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gary Douglass Affiliation: Jun. 20, 2026 Dear SEC - I oppose the planned revision to allow public corporations to change from quarterly to semi-annual reporting. The lack of up to date revenues and earnings would leave me as a retail investor in the dark and

allow an advantage to insiders who would know what's going on to get out and leave me holding the bag.
As an alternative it should be proposed that less but still pertinent information be supplied after the first and third quarters and a full report mid year and after the final fiscal quarter.
Any reduction in reporting will open the way to committing fraud to investors why rely on this data to make sound investments.
Compromise is possible but please don't believe that they are wanting to reduce reporting to reduce costs. That is a smokescreen to cover up other nefarious activities that shareholders need to know about. Sincerely yours
Gary L Douglass -retired
349 Snead Drive
Crossville, TN. 38558

Gary Fuqua — Jun 20, 2026
Subject: S7-2026-15 From: Gary Fuqua Affiliation: Jun. 20, 2026 Keep the quarterly signing. We have so little to protect us. Why remove this simple process that firmly assigns accountability?

Gary Fuqua
DTW, Inc.
Mobile: 815-405-6494

Gary Kleinman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gary Kleinman Affiliation: Jun. 20, 2026 This is one more example of Trump's attack on regulations that help the American people and benefit, wealthy donors, corporations, and oligarchs generally. There is no rational reason for changing the reporting requirements. Leave them as they are. Don't further damage the country.

Thank you.

Sent from my iPhone

Gary Kragenbrink — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gary Kragenbrink Affiliation: Jun. 20, 2026 We should know when THEY know.
Gary Kragenbrink

Gary M — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gary M Affiliation: Jun. 20, 2026 Stockholders need more info and reporting, not less
Keep the quarterly reporting required.
Gary Mayfield
Retiree and Investor

Arkansas

Gary Maniscalco — Jun 20, 2026
Subject: S7-2026-15 From: Gary Maniscalco Affiliation: Jun. 20, 2026 Quarterly reporting is required through out the tax and financial world. This needs to be kept as is for accountability purposes. Those looking for less reporting give the impression they are hiding something.

Gary Maniscalco

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gary mcdonough — Jun 20, 2026
Subject: S7-2026-15 Comments From: gary mcdonough Affiliation: Jun. 20, 2026 The government takes enough of my money ! Leave my savings ALINE !

Sent from my iPhone

Gary Peters — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gary Peters Affiliation: Jun. 20, 2026 Keep It as It is no Change!!!

Get Outlook for iOS

Gary Pritchard Retired manager at Verizon — Jun 20, 2026
Subject: File No. S7-2026-15 From: Gary Pritchard Gary, retired, formally a manager at Verizon. This change MUST NOT HAPPEN. Insight into companies' performance is key to investors. Delaying publication of financial performance denies them that which they need to make investment decisions. Please, DO NOT APPROVE this proposed change!

Gary Pritchett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gary Pritchett Affiliation: Jun. 20, 2026 Just No!!

Yahoo Mail: Search, Organize, Conquer

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gary thompson — Jun 20, 2026
Subject: S7-2026-15 Comment From: gary thompson Affiliation: Jun. 20, 2026 Stop the corruption

Sent from my iPhone

Gary Zoldos — Jun 20, 2026
Subject: S7-2026-15 From: Gary Zoldos Affiliation: Jun. 20, 2026 Gary Zoldos
Vice President- Logistics
West Seneca, NY 14224

I am retiring this year and relying heavily on my retirement savings. You need to protect people like me more now than ever!

Sent from the all new AOL app for iOS

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garymarthaler0 — Jun 20, 2026
Subject: S7-2026-15 Comment From: garymarthaler0 Affiliation: Jun. 20, 2026 No one will trust American companies going forward. Corruption will take over. This sounds like another Trump maneuver to hide something.

Sent from my Galaxy

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gaye giorgi — Jun 20, 2026
Subject: S7-2026-15 Comment From: gaye giorgi Affiliation: Jun. 20, 2026 Keep it 1/4. This is how my aunt got the green light to steel from out trust fund. I totally agree that less bad could happen.

Gaye Giorgi Sales associate self employed

Gaylan Mathiesen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gaylan Mathiesen Affiliation: Jun. 20, 2026 The need for oversight in a capitalist nation gripped by greed and avarice should be obvious. There's a history here that starts in the 1920s stock crash. It was actually Following the 1929 stock market crash, the New York Stock Exchange that initially took the lead by requiring listed companies to publish quarterly financial disclosures and conduct independent audits. This was followed by the 1934 Securities Exchange Act, then in 1970. following post-World War II economic swings and a desire for greater corporate transparency, the SEC officially mandated the filing of unaudited quarterly reports. In the 1980s, we saw what greed can do to the average American as sharply rising interest rates, subprime loans and inflation decimated the S&L industry, as they were locked into low, long-term

fixed-rate mortgages. Subsequent government deregulation combined with bad loans and risky speculation eventually led to a massive industry collapse, followed by bailouts. Average Americans, our family included, suffered severely from what was not our fault. In the Trump era especially, we don't need less regulation, if anything, we need more!

Gaylan Mathiesen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gaylan Mathiesen Affiliation: Jun. 20, 2026 The need for oversight in a capitalist nation gripped by greed and avarice should be obvious. There's a history here that starts in the 1920s stock crash. It was actually Following the 1929 stock market crash, the New York Stock Exchange that initially took the lead by requiring listed companies to publish quarterly financial disclosures and conduct independent audits. This was followed by the 1934 Securities Exchange Act, then in 1970. following post-World War II economic swings and a desire for greater corporate transparency, the SEC officially mandated the filing of unaudited quarterly reports. In the 1980s, we saw what greed can do to the average American as sharply rising interest rates, subprime loans and inflation decimated the S&L industry, as they were locked into low, long-term fixed-rate mortgages. Subsequent government deregulation combined with bad loans and risky speculation eventually led to a massive industry collapse, followed by bailouts. Average Americans, our family included, suffered severely from what was not our fault. In the Trump era especially, we don't need less regulation, if anything, we need more!
Gaylan Mathiesen
Fergus Falls, MN

Gayle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gayle Affiliation: Jun. 20, 2026 People need to see information as soon as possible to prevent theft and fraud.

Gayle Bradford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gayle Bradford Affiliation: Jun. 20, 2026 Keep quarterly reports
Gayle Bradford, domestic engineer, keeping it quarterly enables closer monitoring by the public.

Sent from my iPhone

Gayle Gunderson — Jun 20, 2026
Subject: S7-2026-15 Comment / keep quarterly! From: Gayle Gunderson Affiliation: Jun. 20, 2026
Dear SEC,
Please keep quarterly reports in place! We have technology to easily manage this communication for all investors. There’s a big difference between three months and six months in the stock market!
Thank you,
Gayle Gunderson, retired university Dean of the Library,
Colorado Christian University

Get Outlook for iOS

Gayle Husfloen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gayle Husfloen Affiliation: Jun. 20, 2026 This is completely unacceptable. Individual investors rely on quarterly reporting and longer gaps in reporting create an unfair advantage for corporate insiders. Please, DO NOT allow this. Protect our investments!

Gayle Notarfrancisco — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gayle Notarfrancisco Affiliation: Jun. 20, 2026 Needs to be kept at quartly otherwise the US might be subjected to the wims of the big corporation more than we are now!!! We can't go back!!!

Gayle Venegas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gayle Venegas Affiliation: Jun. 20, 2026 I like to get a report quarterly. Keep it that way.

Gayle Venegas's IPad

Gene Redwine — Jun 20, 2026
Subject: S7-2026-15 From: Gene Redwine Affiliation: Jun. 20, 2026 Must be kept quarterly. We demand it be so.

Genita Garcia — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Genita Garcia Affiliation: Jun. 20, 2026 A quarterly report is necessary for transparency. Please make this right.
Genita Garcia
Retired USAF
Florida

Geoff Daly — Jun 20, 2026
Subject: S7-2026-15 Comments From: Geoff Daly Affiliation: Jun. 20, 2026 Here we go again Corporate Lobbyists working for there paymasters and Diddling with the Laws of the nation so Corporations can " get greedy and Diddle the books for there benefits, and no one is worth more than than a Million Dollars a year in compensation (no one can spend the excess money sensibly other than give it away or set up family trust for their children or family members. Also how many homes do they need, along with cars/motorcycles and ther toys?) The Congress needs to rein in or ban all Lobbying of any kind and allow a level playing field for all Citizens and not just the Rich/ Corporate Elites, I dare the Congress to start this now, via the SEC board. Wait for the fight to begin and the Money pot start to fill up!

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geoff milwaukeepress.net — Jun 20, 2026
Subject: S7-2026-15 Comments From: geoff milwaukeepress.net Affiliation: Jun. 20, 2026 Geoff Davidian, reporter: I cannot afford corporate tricks.

Cell/text (414)793-5655

Geoffrey Glover — Jun 20, 2026
Subject: S7-2026-15 From: Geoffrey Glover Affiliation: Jun. 20, 2026 I am an associate at a big box retailer in Virginia. I have seen the culture change over the last two decades and note that the pay disparityhas grown alarmingly wider. Too little accountability is required of the people taking the lion's share of the profits. If associafes have to take quarterly reviews tar are crafted to minimize the progress they have made while giving mangement more fodder to justify severence should leaders desire to cut back on payroll expenses, the leaders should also be facing review. Please continue with the quarterly CEO reviews and reject efforts to waive or minimize the consequences that may be faced. Thank you. Geoffrey Glover

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Geoffrey Weliver — Jun 20, 2026
Subject: S7-2026-15 From: Geoffrey Weliver Affiliation: Jun. 20, 2026 Why are our legislators weakening the reporting requirements? keep the quarterly reporting!

Sent from my iPad

GEOM — Jun 20, 2026
Subject: S7-2026-15 Comment From: GEOM Affiliation: Jun. 20, 2026 This shouldn’t happen at all everything should be fair and transparent.

Sent from my iPhone

George — Jun 20, 2026
Subject: S7-2026-15 Comments From: George Affiliation: Jun. 20, 2026 There is no way a company should be able to hide its books for 6 months. People like me who owns a little bit of stock should be able to see what is going on with companies and there finances.

George
Retired

Sent from my iPad

George Bartos — Jun 20, 2026
Subject: S7-2026-15 Comment From: George Bartos Affiliation: Jun. 20, 2026 The SEC is supposed to help investors make informed decisions. Changing the rules to semi annual reporting does a disservice to investors and the rationale for having an SEC in the first place.

George Bartos

George James — Jun 20, 2026
Subject: S7-2026-15 Comment From: George James Affiliation: Jun. 20, 2026 Keep it the way it is on quarterly reporting.

George Karr — Jun 20, 2026
Subject: S7-2026-15 Comments From: George Karr Affiliation: Jun. 20, 2026 Quarterly reporting is the absolute minimum that should be required. Things can change far too much in 6 months.

Sent from my iPhone

George Kurtz — Jun 20, 2026
Subject: S7-2026-15 From: George Kurtz Affiliation: Jun. 20, 2026 No matter their level in society, no natter who you are, everyone needs to be held accountable for their actions. Bar none.
From the president, on down to the homeless person. Everyone!
We are so sick and tired of the, do as I say, but not as I can do, leaders - and the rich. Forcing the citizens to bare the fallout.
Enough is enough.

George Kurtz
Madison, NY 13402

George Montgomery — Jun 20, 2026
Subject: Comment on S7-2026-15 From: George Montgomery Affiliation: Jun. 20, 2026 Why are corporations being coddled by this government? Measures that hold these companies at least some degree of honesty and accountability are necessary for the financial stability of all citizens.
George A. MontgomeryJr.
Retired
Burlington NJ.

George Robbins — Jun 20, 2026
Subject: S7-2026-15 From: George Robbins Affiliation: Jun. 20, 2026 Making fraud easier benefits no one except THIEVES!

George Rose — Jun 20, 2026
Subject: S7-2026-15 From: George Rose Affiliation: Jun. 20, 2026 George M. Rose, retired scientist, Rocklin, CA. Quarterly reporting will curb abuses by corporations attempting to hide issues. As a retired scientist, I depend on quarterly reporting to make investment choices for my retirement portfolio. Less reporting means less dependable information for making decisions.

George Weiss — Jun 20, 2026
Subject: Comment on S7-2026-15 From: George Weiss Affiliation: Jun. 20, 2026 DO NOT eliminate quarterly reporting!!!!!!!!!!

Georgia Girl — Jun 20, 2026
Subject: S7-2026-15 From: Georgia Girl Affiliation: Jun. 20, 2026 Quarterly reports are necessary for a number of reasons. Please continue this practice with the CEO's signature. And these should also be signed by the comptroller. Investors, banks and business partners need to be reassured that they are not going to lose some or all of what they've got by way of clear declarations of stability or otherwise.

Georgia Sizemore
Retired Bookkeeper

Georgiana Zigmont — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Georgiana Zigmont Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please keep our quarterly statements...we r on a fixed income as seniors and appreciate quarterly transparency to our investments..Thank you

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Gerald F. McMullan II — Jun 20, 2026
Subject: S7-2026-15 From: Gerald F. McMullan II Affiliation: Jun. 20, 2026 Gerald F McMullan
USN retired
Bealeton VA
Why does it seem like the government isn’t looking out for the interest of consumers? This is definitely not a good thing. They should be required to have more transparency instead of less.
We need quarterly reports and they need to be in plain kings English not legal jargon

Sent from my iPhone

Gerald Skolnick — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gerald Skolnick Affiliation: Jun. 20, 2026 Maintain the status Quo

Sent from my iPhone

Geraldine Anglum — Jun 20, 2026
Subject: S7-2026-15 From: Geraldine Anglum Affiliation: Jun. 20, 2026 Quarterly Reports work better! Please keep them to protect us all!

Yahoo Mail: Search, Organize, Conquer

Geralynn Baxter — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Geralynn Baxter Affiliation: Jun. 20, 2026 Please keep the quarterly reporting. I can't afford my investments to decrease because reporting was changed to twice a year. With technology it's not that hard to submit them. It also helps ensure they are doing what they need to do. Investors have a right to that information, please don't reduce it.

If people's investments decrease because of this move, it could end up costing the government money. More people might need to be put on Medicaid because they ran out of money.

Geralynn Baxter
Senior Accountant
Olathe, KS

Gerard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gerard Affiliation: Jun. 20, 2026 Reducing transparency by eliminating Quarterly reporting will hurt retired investors such as myself. I rely on these statements to make my financial decisions. Social Security is not bring supported and this change will also disadvantage senior citizens. Is there a war on the elderly ?

Gerri PENDLETON — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gerri PENDLETON Affiliation: Jun. 20, 2026 Just another way for companies to commit fraud and get away with it! Quarterly Reporting should remain mandatory.

Gerry Campbell — Jun 20, 2026
Subject: S7-2026-15 From: Gerry Campbell Affiliation: Jun. 20, 2026 Quarterly reports are a built-necessity for proper checks and balances, especially for clients. Keep them as such….Amelia Campbell, retired, Scottsboro Al.

Sent from my iPhone

Gerry Castro — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gerry Castro Affiliation: Jun. 20, 2026 To the Securities

and Exchange Commission:
Quarterly reports are essential to know how things are going. Dont get rid of transparency.

Gerry Kimes — Jun 20, 2026
Subject: S7-2026-15 From: Gerry Kimes Affiliation: Jun. 20, 2026 Any individual who invests in businesses and/or corporations should have the assurance of the top executives that the financial statements are accurate. Likewise, employees of those organizations should have some assurance that their efforts on behalf of their organization are not being wasted. They have a right to know that promises made by management regarding salary, bonuses, and especially retirement benefits are properly funded. “Those who fail to learn from history are doomed to repeat it.”

Sent from my iPhone

Gigi Benson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gigi Benson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help individual citizens make informed decisions that impact our national & global economy. The SEC shouldn’t take vital information away from public viewing - it is a dangerous and reckless act that will only further the economic gap for those who are not millionaires.

Gigi Moyer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gigi Moyer Affiliation: Jun. 20, 2026 Gigi Moyer: I am totally against this and if it passes it is totally ALL inside influences which includes big money companies and our government who go into office with a very low net worth and come out millionaires or even billionaires. Talk about inside trading, because most of them got into office from campaign donations from a lot of these big stock market companies who expect “favors” in return (like passing laws & regulations in their favor). It’s never stated it’s just expected after their donations. I personally feel that anybody holding a governing position in any office, especially as a house representative or governor should NOT be allowed to hold any publicly traded stock, not even through a relative or friend, while serving their term. I also feel they should have to serve 20-25 years before collecting any retirement or medical benefits just like everybody else in this what was once a great nation. In fact, I feel that these publicly traded companies should be reporting every month, because the purpose of them going public is to get “Public Funding” they should do more for their investors NOT LESS. If your basically asking people for their money you should be transparent & responsible for their investment which requires more effort and work not less, because you are basically getting a free loan up front. Money is the reason not only our country but also our earth is so messed up. You need to expect more out of these companies that are literally stripping, polluting and basically destroying our country and the earth. Example: Elon Musk becomes a trillionaire the first day he went public, not really “his” money it’s investors’ money. However, every time the satellites that his company puts in space come down, because they only last like 5 years, release aluminum oxide upon disintegration which is creating a bigger hole in our atmosphere and super heating the earth. We don’t have an option B, so we sure in hell should be taking extra good care of option “A”, because you cannot breath, drink or eat MONEY!

Sent from my iPhone

Gilberto Colon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gilberto Colon Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
stop your crminal behavior...

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gilles lerch — Jun 20, 2026
Subject: S7-2026-15 Comments From: gilles lerch Affiliation: Jun. 20, 2026 please keep the quarterly report or even better monthly like in the past. our retirement money and other investments do well when we are informed on a regular basis. Keep investors wanting to invest. Keep the quarterly reports. thank you
ileana tages

Sent from my iPhone

Gina Bernsen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gina Bernsen Affiliation: Jun. 20, 2026 It's my money for God sake, let me see what's happening to it, not just when it suits you. Speaks to corruption and control on your part.

Sent from my iPhone

Gina Clayton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gina Clayton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please continue quarterly reporting!

Gina Gonzalez — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gina Gonzalez Affiliation: Jun. 20, 2026 Quarterly reporting is essential to a successful partnership between investors those we trust with OUR money.
It is not YOUR money.
Twice annual reporting is for companies with something to hide. Something to cover up. No. Bad idea.

Sent from my iPhone

Gina Griffith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gina Griffith Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Have you learned nothing from histrophy?

Gina Nicholas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gina Nicholas Affiliation: Jun. 20, 2026 WHY ARE YOU EVEN CONSIDERING THIS. ABSOLUTELY NOT. STOP CHEATING US

Sent from my iPad

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gina pierce-holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: gina pierce-holmes Affiliation: Jun. 20, 2026 This is unacceptable. There is too much fraud as it is and this act would only allow more time for fraudulent activity.

Sent from my iPhone

GINA ROSADO — Jun 20, 2026
Subject: S7-2026-15 Comments From: GINA ROSADO Affiliation: Jun. 20, 2026 Absolutely not transparency is the key

Sent from my iPhone

Ginger — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ginger Affiliation: Jun. 20, 2026 Too much happens each month for quarterly reporting to be good!

Sent from my iPad

Ginger Hansen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ginger Hansen Affiliation: Jun. 20, 2026 This idea is masterfully evil. All financial reporting should be disclosed quarterly and at a certain upper threshold of income, should be reported monthly. No one should be allowed to transact in the dark without oversight, especially billionaires. They have a history of not being able to be trusted. We do not trust them now, nor will trust them more if you give them 6 months instead of quarterly reporting. Keep it fair. Keep it secure. Keep it disclosed. Quarterly or monthly.

Ginger H
Self employed

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ginny dowdal — Jun 20, 2026
Subject: S7-2026-15 From: ginny dowdal Affiliation: Jun. 20, 2026 Leave it quarterly and protect the

integrity of reporting and the citizens of our country.

Yahoo Mail: Search, Organize, Conquer

Ginny Feeks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ginny Feeks Affiliation: Jun. 20, 2026 Companies need to remain transparent! Keep the reports quarterly!

Sent from my iPad

Ginny Jones — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ginny Jones Affiliation: Jun. 20, 2026 If the Trump admin is all about fighting fraud, this isn't the way. It allows companies 6 monitoring free time to commit crimes

Sent from my iPad

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ginny nine — Jun 20, 2026
Subject: S7-2026-15 Comments From: ginny nine Affiliation: Jun. 20, 2026 My husband just retired after 50 yrs as an English Professor and much of his retirement is connected to the stock market (TIAA-CREF.) This will greatly impact us and others who don't have the largest piece of the pie but enough that others who have a lot more could easily pilfer the stocks without quarterly over-site; this is just one more way that the Trump administration is grifting the American people. When is enough enough?
Ginny and Bill Knox

Sent from my iPhone

Gins Holmes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gins Holmes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reports are vital to the well being of the consumer. We need transparency and information as accurately and up-to-date as possible.

Gisele Assile — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gisele Assile Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't allow companies to report less than quarterly. Companies have a responsibility to disclose their numbers quarterly. It is vital to company transparency and investors to receive quarterly disclosures of vital information regarding what they are doing and how their business is operating, good and bad.

Giulio Berlonghi — Jun 20, 2026
Subject: S7-2026-15 Comments From: Giulio Berlonghi Affiliation: Jun. 20, 2026 With AI it should be extremely easy to produce quarterly reports ... even more so, monthly reporting is possible and most preferable! Monthly would permit every investor, or possible investor, the ability to make a more informed decision. Require monthly 'non-audited' projections that the companies already produce and keep the quarterly reports 'AS-IS' ... more transparency is always BETTER ... and they don't need to be audited but review is CRITICAL!

Glen Corso — Jun 20, 2026
Subject: S7-2026-15 From: Glen Corso Affiliation: Jun. 20, 2026 I served as a Vice President of Investor Relations for a publicly traded company for a number of years. Quarterly public reporting is extremely important and it is vital that requirement continue. Investors, the public markets and our economy depend upon the transparency that quarterly reporting carries with it.

Glen Corso
Corso.glen@gmail.com
Cell 925-323-7084

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glenda stinchcomb — Jun 20, 2026
Subject: S7-2026-15 Comments From: glenda stinchcomb Affiliation: Jun. 20, 2026 Glenda Stinchcomb, Retired, because I have kids, grandkids, and other family that still work. And I want to see them protected. Plus it's just bad business procedure to do that.

Yahoo Mail: Search, Organize, Conquer

Glenda Townsend — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Glenda Townsend Affiliation: Jun. 20, 2026 Please don’t allow our investments to be whittled away due to less reporting. If anything, we need more reporting and transparency. If that happens, I will move every penny I can from anything resembling the market and pray that my pension survives.

Sent from my iPhone

Glenda Washington — Jun 20, 2026
Subject: S7-2026-15 From: Glenda Washington Affiliation: Jun. 20, 2026 Keep the quarterly report

Sent from my iPhone

Glenn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Glenn Affiliation: Jun. 20, 2026 Public companies need to

report every quarter.

Sent from my iPhone

Glenn Bassett — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Glenn Bassett Affiliation: Jun. 20, 2026 My name is Glenn Bassett, I live in Azusa CA.
I am 70 and retired from a career in aerospace. Keep quarterly reports! My savings are finite and so is my patience. I do what I can for both.

Sent from my iPhone

Glenn C McGovern — Jun 20, 2026
Subject: S7-2026-15 From: Glenn C McGovern Affiliation: Jun. 20, 2026 This is a really bad proposal that will lead to financial disasters. Please oppose it. Let tge SEC protect investors.

Sent from my iPhone

Glenn Caldwell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Glenn Caldwell Affiliation: Jun. 20, 2026 We need quarterly reports to keep everyone informed

Sent from my iPhone

Glenn David Brien — Jun 20, 2026
Subject: S7-2026-15 From: Glenn David Brien Affiliation: Jun. 20, 2026 Corporate accountability (or lack thereof) impacts everyone, not just investors. Do not allow this ruling to be cut in half. I support the continued requirement of quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Glenn Michael — Jun 20, 2026
Subject: S7-2026-15 From: Glenn Michael Affiliation: Jun. 20, 2026 I'm not surprised at this with trumps policies. All in favor of millionaires. Not the people. Everybody knows 99% of businesses knoonly care about their profits...

Yahoo Mail: Search, Organize, Conquer

Glenna Miller — Jun 20, 2026
Subject: File No. S7-2026-15 From: Glenna Miller My husband and I do our own investing and rely

heavily on the quarterly reports. We do not use total market funds. It would be a huge disadvantage for people like us to do away with quarterly reports and businesses need them anyway to steer their company so why not keep making them available to all of us?!

Glor Garj — Jun 20, 2026
Subject: S7-2026-15 From: Glor Garj Affiliation: Jun. 20, 2026 THESE PEOPLE NEED TO BE MONITORED AND KEPT IN LINE. AS IT IS THEY ARE STRAYING. GIVE THEM AN INCH AND THEY TAKE A FOOT.

Gloria Dodge — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gloria Dodge Affiliation: Jun. 20, 2026 Quarterly reporting gives a more accurate..transparency!

Sent from my iPhone

Gloria Geiser — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Geiser Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
eliminating quarterly reports is madness unless you are corrupt and want to hide it for as long as possible are you corrupt? Actions speak louder than words

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Gloria Graham — Jun 20, 2026
Subject: S7-2026-15 From: Gloria Graham Affiliation: Jun. 20, 2026 Sadly You can't watch thieves close enough. This was proven by seeing the trillions stolen why we slept for decades. Stop lobbyists. They get rich by allowing corporate theft. Term limits and forensic accounting on EVERY rlected and their families

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Gloria Graham — Jun 20, 2026
Subject: S7-2026-15 From: Gloria Graham Affiliation: Jun. 20, 2026 After the fraud for decades; companies need to be monitored....Remove lobbyists. Have term limits too.

GLORIA HOLMES — Jun 20, 2026
Subject: S7-2026-15 Comments From: GLORIA HOLMES Affiliation: Jun. 20, 2026 We need quarterly reporting to protect our hard-earned money. We need information! Don't keep us in the dark!

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gloria humphrey — Jun 20, 2026
Subject: S7-2026-15 From: gloria humphrey Affiliation: Jun. 20, 2026 Rich people don't follow the

rules unless you watch them! Four times a year is not a burden!! Stop cheating! Keep it FOUR!

Gloria Patten — Jun 20, 2026
Subject: S7-2026-15 From: Gloria Patten Affiliation: Jun. 20, 2026 Kimberly Patten, retired educator from Denver, CO. I lived through the Enron scandal and watched my neighbors lose their pensions because of the shady dealings of that organization. Quarterly reporting, signed by CEOs is the only way to keep companies accountable for their actions. There is no reason to change the rules, in less it is to make organizations more accountable to their stakeholders. Reducing reporting is bad news for everyone, except those trying to commit fraud.

Sincerely, Kimberly Patten

Gloria Patten — Jun 20, 2026
Subject: S7-2026-15 From: Gloria Patten Affiliation: Jun. 20, 2026 Kimberly Patten, retired educator from Denver, CO. I lived through the Enron scandal and watched my neighbors lose their pensions because of the shady dealings of that organization. Quarterly reporting, signed by CEOs is the only way to keep companies accountable for their actions. There is no reason to change the rules, in less it is to make organizations more accountable to their stakeholders. Reducing reporting is bad news for everyone, except those trying to commit fraud.

Thank you for your attention to this matter.

Gloria Picchetti — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Picchetti Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If the SEC wants more customers then the SEC should keep quarterly reports. Informed investors are more likely to invest more.

Gloria Thode — Jun 20, 2026
Subject: S7-2026-15 From: Gloria Thode Affiliation: Jun. 20, 2026 I want quarterly reports! Transparency is only ethical.

Get Outlook for iOS

GM — Jun 20, 2026
Subject: S7-2026-15 From: GM Affiliation: Jun. 20, 2026 Dear SEC members,

Why on earth would we want to go from quarterly reports to twice yearly? The speed at which things

change now dictates more information available to investors not less. Managing retirement income is hard work, having more and current information is important in making sound investment decisions.

PLEASE stay with the quarterly report system in place.

Thank you,

G. McPhee

Gnapster — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gnapster Affiliation: Jun. 20, 2026 Transparency is the best way forward for shareholders or potential investors. I do not approve of this change.

Sent from Proton Mail for iOS.

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gocougs75 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: gocougs75 Affiliation: Jun. 20, 2026 Linda Davis, retired, Washington state. Giving more power to companies to hide their gains and crippling those of us by decreasing ours by a substantial 38%. We may take a hit with reduced Social security and if this goes through a big chunk of our backup plan will be lostt. Sounds like a mass genocide attempt just so they can hide money

Sent from my Galaxy

Godschild — Jun 20, 2026
Subject: S7-2026-15 Comment From: Godschild Affiliation: Jun. 20, 2026 Keep the reporting Quarterly. Too many shady things happen in the dark. Trying to make it every 6 months suggests you are about to pull a fast one and screw over a lot of people. KEEP REPORTING QUARTERLY! S. McAusland, President retired

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Grace Taylor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Grace Taylor Affiliation: Jun. 20, 2026 Please DO NOT change the policy about quarterly reporting! More Americans than ever are invested in the stock market with our retirements. Your decision is critical to all of us. We need you to look out for the little guy and not just corporations. By keeping quartile reports everyone has a better idea of how a company is doing. Without quarterly reporting it will be harder for everyone to judge how things are going. Do you have a grandparent or parent that has a fixed income? Their financial survival is all wrapped up in their savings. Don't put them at risk. I'm retired and I rely on my savings and 403b. Please don't put my financial stability at risk. The only people that win by eliminating quarterly reporting are companies. Requiring them to report quarterly is not a burden to them. It holds them accountable to themselves and their shareholders. Accountability is essential. I have to wonder. Is the proposed change because the SEC chair is getting pressure from the administration? The administration is facing an uphill battle with midterms and even Republican senators who supported the administration are at risk. Do you really want to give Democrats another thing to blame on the SEC? Do you really want the SEC's new policy to be something that aggravates voters? Do you want to be remembered as an agency and Chair that hurt people and their futures? Accountability is critical. Don't change the policy. I vote and I'm from Colorado. Sincerely, Grace Taylor

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Grant Hom None — Jun 20, 2026
Subject: File No. S7-2026-15 From: Grant Hom Comments in Favor of Retaining Mandatory Quarterly Reporting I am writing to urge the Commission to reject the proposal to allow public companies to switch to semiannual financial reporting. The current quarterly structure is an invaluable tool for regular retail investors who are working hard to build their own piece of the American Dream. Empowering oneself through the financial markets requires accurate, up-to-date data. A six-month reporting gap is an eternity in today's fast-moving digital economy. Expecting individual investors to deploy their hard-earned savings into public companies based on financial statements that could be half a year old is completely counterproductive to investor protection. Making quarterly reports optional will only hurt smaller, self-directed investors while benefiting corporate insiders who want less scrutiny. To keep the American markets truly democratic, individual investors must have consistent, reliable, and frequent insight into the businesses they own. Please maintain the current quarterly reporting requirements.

Greg — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg Affiliation: Jun. 20, 2026 Who are you working for?

Greg Amour — Jun 20, 2026
Subject: S7-2026-15 Comments From: Greg Amour Affiliation: Jun. 20, 2026 IT'S REALLY A CRIME AGAINST INVESTORS AND CUSTOMERS AND CONSUMERS AND EMPLOYEES AND YES, THE TAX PAYING ELECTIRATE, TO HIDE THEIR BOOKS WHICH AFFECT ALL OF US! DO NOT ALLOW CORRUPTION AND GRIFT AND GREED ARE YOU BOTH AS AN INSTITUTION AND THE LEADERSHIP PERSONALLY WILL BE LIABLE AND ACCOUNTABLE!

Greg Ballard — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Greg Ballard Affiliation: Jun. 20, 2026 Joseph Ballard, Senior Security Engineer

Every time transparency drops corruption takes place. I would like to retire at 70. If the market returns drop as shown by historical data, that may not be possible. There is no reason for this. Please do not move backwards to 1955.

Sent from my iPhone

Greg Borman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg Borman Affiliation: Jun. 20, 2026 Well we all know toy want to ruin the little guy. Please don't change the quarterly reporting.
Greg

Greg Duncan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg Duncan Affiliation: Jun. 20, 2026 Quarterly reporting Is too long , should be every month. Best in this adversarial administration to shorten not lengthen the reporting time.

Sent from my iPad

Greg French — Jun 20, 2026
Subject: S7-2026-15 Comments From: Greg French Affiliation: Jun. 20, 2026 I am a retired investor who insists that quarterly reporting requirements remain in place. As a stakeholder, I believe we have a right to access detailed financial performance data of the companies we support, ensuring transparency and accountability.
—Greg French, Sauk City, WI

Sent from my iPhone

Greg Gingerich — Jun 20, 2026
Subject: S7-2026-15 From: Greg Gingerich Affiliation: Jun. 20, 2026 Keep the quarterly accounting.

Yahoo Mail: Search, Organize, Conquer

Greg Glenn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Greg Glenn Affiliation: Jun. 20, 2026 This is giving companies to commit open robbery against its investors. I can’t believe a rule or law like this is being considered. Whoever came up with it needs to be published publicly and everyone who voted for it

also published publicly so everyone will know who the number one criminals are.

Sent from my iPhone

Greg Griffin — Jun 20, 2026
Subject: S7-2026-15 From: Greg Griffin Affiliation: Jun. 20, 2026 Is the goal to produce more crooks and falsified financial statements and less accountability?

Greg Hart — Jun 20, 2026
Subject: S7-2026-15 Comments From: Greg Hart Affiliation: Jun. 20, 2026 We need to know what is going on in real time, information is best used when it is fresh, not 6 months later. Do not let this rule change happen.

Best regards,

Greg Hart

Greg Hatt — Jun 20, 2026
Subject: S7-2026-15 From: Greg Hatt Affiliation: Jun. 20, 2026 Reporting 4 times annually is essential to insure the accountability necessary to protect investors and the general public from the kind subterfuge and financial damage another Enron-type cover-up could produce. Why let companies and CEOs off the hook when what we have in place is working?!?

Sent from my iPhone

Greg Horth — Jun 20, 2026
Subject: S7-2026-15 Comments From: Greg Horth Affiliation: Jun. 20, 2026 Greg here, I'm retired, quarterly reports allow me plan my fixed income finances. Please don't make my life more difficult by doing this!

Yahoo Mail: Search, Organize, Conquer

Greg R. Leslie — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg R. Leslie Affiliation: Jun. 20, 2026 No F-ing Way !

Greg Rodgers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg Rodgers Affiliation: Jun. 20, 2026 Keep quarterly reportedly reporting!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Greg Whyte — Jun 20, 2026
Subject: S7-2026-15 Comment From: Greg Whyte Affiliation: Jun. 20, 2026 Keep me informed! Keep quarterly reports!

I need - we all depend on! - prompt, accurate, timely information to shape my opinions about firms to invest in. Firms have proven that they can accomplish this. SEC must maintain this essential quarterly information flow!

Greg Whyte
Investor

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gregg wilson — Jun 20, 2026
Subject: S7-2026-15 Comment From: gregg wilson Affiliation: Jun. 20, 2026 Time to listen to the small invester that needs that information!

Sent from my iPad

Gregor Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gregor Smith Affiliation: Jun. 20, 2026 Keep the quarterly funding for SEC

Gregory Gallo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gregory Gallo Affiliation: Jun. 20, 2026 It’s insane!

Sent from my iPhone

Gregory Rose — Jun 20, 2026
Subject: S7-2026-15 Comments From: Gregory Rose Affiliation: Jun. 20, 2026 Keep it Quarterly please.

Sent from my iPhone

Greta Cammarano Former VP for BNY/Mellon. — Jun 20, 2026
Subject: File No. S7-2026-15 From: Greta Cammarano I worked for BNY/Mellon completing data

and analytics for pension, endowment and trust funds. Our model started with a 3 month reporting cycle. Clients wanted more flexibility and power to make informed decisions about the market. We then moved to daily performance. If a small team can give you performance and analytic data for some of the largest companies in the world. Why would we move backward? Are there things companies do not want us to know so that their stockholders in ignore the duty they were hired? This will also impact taxes? How do I plan for things when I have no data for 6months? And that would put me squarely out of the IRS window. Please consider how this impacts the entire country. And know that this is way outside the norm and you know that. Frank Russell and BNY/Mellon, Jp Morgan Chase, Northern Trust and State Street are not the only games in town.

Gretchen Arrant — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gretchen Arrant Affiliation: Jun. 20, 2026 We need quarterly reporting. Please do not change. Thank you.

Gretchen Williams Arrant

Gretchen Beckstrom — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gretchen Beckstrom Affiliation: Jun. 20, 2026 Please keep things open and honest. Quarterly reporting is important for more transparency! We don’t need anymore hiding and dishonesty!

Gretchen Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gretchen Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Rich and powerful people profiting for only themselves are destroying the roots of this wonderful country. Truth and decency will prevail and there will be a reckoning.

Gretchen Verdugo — Jun 20, 2026
Subject: S7-2026-15 From: Gretchen Verdugo Affiliation: Jun. 20, 2026 The SEC is supposed to protect investors, not executives. Our markets depend upon reliable financial statement's. An executive who doesn’t want to certify the accuracy of their financial statements and effectiveness of internal controls doesn’t deserve access to the capital markets.

Sent from my iPhone

Gretta Petersen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Gretta Petersen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want to see quarterly reporting continue as it is now. There is an increased risk of insider trading that will be at the detriment of every day investors if reporting reverts to 6 months.

Guy Leatherdale — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Guy Leatherdale Affiliation: Jun. 20, 2026 Pull your money out now to prevent a crash!

Get Outlook for iOS

Guy Wood — Jun 20, 2026
Subject: S7-2026-15 Comment From: Guy Wood Affiliation: Jun. 20, 2026 Keep the Companies reporting schedule as it is now 3 months!

Guy Wood

Gwen Tiller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Gwen Tiller Affiliation: Jun. 20, 2026 Quarterly for accountability!

Sent from my iPhone

Gwendoline Johnson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Gwendoline Johnson Affiliation: Jun. 20, 2026 Keeping reporting quarterly keeps us informed and more up to date. Six month reporting is too long and too many changes can take effect before investors are fully aware which is not beneficial.

Invested.

G. JOHNSON

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gwwaddell — Jun 20, 2026
Subject: S7-2026-15 Comment From: gwwaddell Affiliation: Jun. 20, 2026 Fraud will explode. Big companies will hide everything. In 6 months, you could lose everthing without any warning.

Sent from my Galaxy

H — Jun 20, 2026
Subject: S7-2026-15 From: H Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!

H Morgan — Jun 20, 2026
Subject: File No. S7-2026-15 From: H Morgan Quarterly reporting is an effective way to keep investors informed in a timely manner and prevents problems with a company from being hidden longer. Changing to only 2 times per year reporting would prevent private investors from making informed choices about their investments. Please continue to require companies to do quarterly reporting.

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haile stern — Jun 20, 2026
Subject: S7-2026-15 Comments From: haile stern Affiliation: Jun. 20, 2026 Has ANYTHING good come from ANYTHING this administration proposes or puts into action? Stop playing their game and being their stooge. Be proactive for once and stop their madness while you can!

Get Outlook for Android

Hailey Sumner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Hailey Sumner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
this proposed rule would blindfold retail investors. It is bad for anyone who isn't a multi-millionaire. It is unethical and wrong. Do not pass this.

Hal Bogotch — Jun 20, 2026
Subject: S7-2026-15 From: Hal Bogotch Affiliation: Jun. 20, 2026 Long ago, in a bygone era, I did accounting work for Financial News Network. (Go ahead, Google "FNN.") The existence of corruption is NOT theoretical—it's real. The SEC has a role to play in keeping executives on the level.

H.M. Bogotch
Retired
Santa Monica

Haley Le Fever — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Haley Le Fever Affiliation: Jun. 20, 2026 This is a horrible

idea; which history proves. The rush to avoid accountability directly damages consumers. A robust economy depends on consumer spending. How does this support or encourage this? As a retiree this is so distressing and yet another way to enrich the rich off the backs of regular folks. This must not happen.
Haley Le Fever, Sacramento, CA.

Sent from my iPhone

Hanan S. Hassan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Hanan S. Hassan Affiliation: Jun. 20, 2026 We absolutely should continue reporting and make it even more frequent. Transparency accountability are more important now than ever as we have an administration that is incredibly corrupt and using insider trading and market manipulation to engorge their pockets.

hanansharif@gmail.com

Hannah Kirk — Jun 20, 2026
Subject: S7-2026-15 Comments From: Hannah Kirk Affiliation: Jun. 20, 2026 Please look out for me. A single mom that managed to make a decent life for her kids because I am educated and can save. Social security won't be around when I retire. This is the only way I have to retire. Please don't change from quarterly. We need oversight and more checkpoints. Thanks.

Hannah Kirk

Hans reinhardt — Jun 20, 2026
Subject: S7-2026-15 From: Hans reinhardt Affiliation: Jun. 20, 2026 quit changing the law!!

Sent from my iPhone

HAROLD KALUSTIAN — Jun 20, 2026
Subject: S7-2026-15 Comment From: HAROLD KALUSTIAN Affiliation: Jun. 20, 2026 THE LAW MUST BE CHANGED TO NOT ALLOW COMPANIES TO SLACK AND MISPLACE FINANCIAL VALUE AND MONEY! THE LAW MUST MAKE ALL COMPANIES "NEVER STOP" TO AGGRESSIVELY PUT ALL FINANCIAL MATTERS IN LEGAL ORDER WITHOUT FAIL!

Harold Likens — Jun 20, 2026
Subject: S7-2026-15 Comments From: Harold Likens Affiliation: Jun. 20, 2026 Leave as is

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Harold Pope — Jun 20, 2026

Subject: S7-2026-15 Comments From: Harold Pope Affiliation: Jun. 20, 2026 On its face, this seems blatantly illegal. Just another "run it up the flagpole" and see what happens trick to part regular investors (read NOT the 1%) from their savings. But worth a try eh?

HAROLD TREINEN — Jun 20, 2026
Subject: S7-2026-15 Comment From: HAROLD TREINEN Affiliation: Jun. 20, 2026 Dear rules committee and sponsors,

The value to stakeholders is tremendous: employees, all investors, customers, and all gov. agencies, with tracking incentives. Decisions that depend on the data and narratives require reliable, accurate, RELEVANT information. We must be consistent delivering our best practices. They all must be accountable and transparent following standards and driving value to us.

Thanks,

Harold Treinen

503-231-4105

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harpin Dawg — Jun 20, 2026
Subject: S7-2026-15 Comment From: harpin Dawg Affiliation: Jun. 20, 2026 This is bs. Start protecting the majority of us, and not the big corporations.

Sent from my iPad

Harriet Alexander — Jun 20, 2026
Subject: S7-2026-15 From: Harriet Alexander Affiliation: Jun. 20, 2026 Just another way for Trump to screw over the rest of us over and over and over
H Alexander, retired. Florida

Sent from my iPhone

HB Patterson — Jun 20, 2026
Subject: S7-2026-15 Comments From: HB Patterson Affiliation: Jun. 20, 2026 Hello SEC,

As an investor, I do not want this. As a small business owner in fly fishing and outdoor recreation, it makes me question the motivation behind this introduction as much as the public land initiatives that are dismantling resource protection. Corporations should not be deciding the information small investors have access to.

The job of the government is to protect the larger publics interests not a small select group. There is no obvious benefit to this except to keep the general public in the dark longer so their investing is less informed.

Why does the US continue to introduce models that have increased fraud in other countries and doesn't benefit the larger investing population?

Please to not let this go through,
Heather Patterson

Heath Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Heath Williams Affiliation: Jun. 20, 2026 In this day and age there should be monthly reports as technology can give instant updates. We shouldn't be making it easier for insiders to game the market. It really upset me that Warren Buffet was able to game the system with the SEC's help to not disclose a new investment for an extend period of time. Now it appears that the agency is trying to g to help insiders hide themselves.

Heath Williams
Sent from my iPhone

Heather — Jun 20, 2026
Subject: S7-2026-15 Comment From: Heather Affiliation: Jun. 20, 2026 Heather Thadikaran, this is ridiculous, there is no reason to hide the numbers from the public, if you're doing your job honestlythem you have nothing to hide.

Yahoo Mail: Search, Organize, Conquer

Heather D — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Heather D Affiliation: Jun. 20, 2026 My support is for keeping the quarterly reporting and maintaining the transparency. I cannot afford to have any potential negative impacts on my savings or investments, which can and has happened without more frequent reporting. Heather Dall, Wi, Therapist.

Sent from my iPhone

Heather Ridge — Jun 20, 2026
Subject: S7-2026-15 Comments From: Heather Ridge Affiliation: Jun. 20, 2026 We need to keep things quarterly for transperancy and fairness to everyone. When going unchecked people tend to do things that benefit themselves.

Heather A Ferguson

Sent from my iPhone

Heidi Dobson — Jun 20, 2026
Subject: S7-2026-15 From: Heidi Dobson Affiliation: Jun. 20, 2026 The public has a right to know about those things.

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heidi good — Jun 20, 2026
Subject: S7-2026-15 Comment From: heidi good Affiliation: Jun. 20, 2026 In America, one of the few ways to build a safety net for our senior years is investing. We all know that historically quarterly reporting has helped us and our financial representatives make
decisions to ensure our financial future is sound. We can only, safely do that with accurate information from the companies we invest in. KEEP THE INSTITUTIONS ON THE STRAIGHT AND NARROW BY CONTINUING TO REQUIRE QUARTERLY REPORTING. That is all. Seriously,
Heidi Good, average American, Veterinary Technician, one of the workers.

Yahoo Mail: Search, Organize, Conquer

Heidi Lansford — Jun 20, 2026
Subject: S7-2026-15 Comments From: Heidi Lansford Affiliation: Jun. 20, 2026 This is not free market capitalism. This is more government boosted capitalism. If you have to implement these kind of rules to keep these companies that successful then they are only surviving under a heavily manipulated environment. A free market is what works and this is a move only made in a controlled market. I didn't vote Democrat last election, but this type of move is exactly why I probably will next election.

Heidi Myers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Heidi Myers Affiliation: Jun. 20, 2026 Keep qaurterly reporting!

You are clearly criminals,.we see what you are doing!

Heidi Schwarz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Heidi Schwarz Affiliation: Jun. 20, 2026 As a taxpayer and an investor, given the unscrupulous motivation of many wealthy people, I am opposed to any reduction in SEC reporting. I would like to see it remain quarterly. Heidi schwarz MD.

Sent from my iPhone

Heidi Weir — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Weir Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

For people to know what companies are worth investing in we need the data. A lot can change in a month or two so reporting quarterly is the only option!! With the perception (or reality) of large companies and rich people get special treatment and can hide behind the rules or make up new ones, this new proposal is absolutely absurd!

Helaine Uliano — Jun 20, 2026
Subject: S7-2026-15 Comments From: Helaine Uliano Affiliation: Jun. 20, 2026 As an individual investor I study the quarterly financials of companies I am invested in as well as companies I am considering investing in. In my opinion, due to the increased automation of the financial reporting process you should
be considering monthly or perhaps even weekly financials. Expanding the time hurts the individual investor who does not have a hot line to management.

Helaine Uliano
Charleston, SC

Sent from my iPad

HELEN — Jun 20, 2026
Subject: S7-2026-15 From: HELEN Affiliation: Jun. 20, 2026 YES, SAVE IT!! IF IT ISN'T SAVED THE CRIME WILL CONTINUE UNCHECKED, AND BE WORSE F O R E V E R!!!

HELEN — Jun 20, 2026
Subject: S7-2026-15 Comments From: HELEN Affiliation: Jun. 20, 2026 KEEP IT!!!
HOW MUCH MORE ARE THE DEMS GOING TO STEAL FROM CITIZENS TO FUND THEIR SCHEMES ??????????
KEEP IT QUARTERLY, P L E A S E

Helen Camenisch — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Helen Camenisch Affiliation: Jun. 20, 2026 We don't want to go back to 1955. Leave this alone. Get rid of Trump.

Helen Hazlehurst — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Helen Hazlehurst Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
WE NEED TO MAKE DECISIONS ON OUR ACCOUNTS.
IF YOU SUGGEST OTHERWISE, IT BECOMES REASON TO PULL OUT OF THIS AGREEMENT.
TRANSPARENCY REFLECTS HONESTY.

Helen Keaney — Jun 20, 2026

Subject: S7-2026-15 Comment From: Helen Keaney Affiliation: Jun. 20, 2026 Helen, retired….living on a fixed income with inflation soaring, I need to make what little money I have left last. I need to see reports and analyze where to invest with accurate information, not hidden results that get released too late.

Helen

Helen Kilduff — Jun 20, 2026
Subject: S7-2026-15 Comment From: Helen Kilduff Affiliation: Jun. 20, 2026 Keep it the same. No reason to change it. Retired. 4 children, 6 grandchildren, 8 great children. So much has changed tht we all need somthing to stay the same. Thank You

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Helen Knight — Jun 20, 2026
Subject: S7-2026-15 Comment From: Helen Knight Affiliation: Jun. 20, 2026 I'm retired, and I rely on quarterly reports to make decisions about my retirement savings. Helen M. Knight, recently retired

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Helen Rosenberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Helen Rosenberg Affiliation: Jun. 20, 2026 My name is Helen Rosenberg, nyc and things are so volatile these days. We really need quarterly reports. Don’t go backwards.

Helen

Helen.L.Rosenberg@gmail.com

Helen Taylor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Helen Taylor Affiliation: Jun. 20, 2026 We deserve full accountability. Keep the quarterly report intact.

Sent from my iPhone

HELEN TRIBUE — Jun 20, 2026
Subject: S7-2026-15 From: HELEN TRIBUE Affiliation: Jun. 20, 2026 This is terrible. The economy is already in the toilet. The nation is being robbed and being taxed while nothing is being done for us so it would be wrong and an atrocity to allow criminals to get away with robbing the nation even more. My name is Helen and because of the economy I am currently unemployed. Jobs in Healthcare Management are being cut. I have kids and they have no future if the government

continues to allow stuff like this to happen. Where big corporations and business people in power get to screw over the consumers and then make everything else more on affordable. That's why women no longer want to have children. They have no future in this country the way it's being run and where it's headed if something like this is allowed to happen.

Get Outlook for Android

Helene Noyer — Jun 20, 2026
Subject: S7-2026-15 From: Helene Noyer Affiliation: Jun. 20, 2026 No more FRAUD, Enron!! This is a blatant invite for more. Quarterly reporting - or monthly! It goes both ways.

Sent from my iPhone

Helga Guequierre — Jun 20, 2026
Subject: S7-2026-15 From: Helga Guequierre Affiliation: Jun. 20, 2026 Quarterly reporting is essential.

Sent from my iPad

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henry dodson — Jun 20, 2026
Subject: S7-2026-15 Comment From: henry dodson Affiliation: Jun. 20, 2026 Do not change the requirements

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Herminia Rodriguez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Herminia Rodriguez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I need a phone

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highledge51 — Jun 20, 2026
Subject: S7-2026-15 Comments From: highledge51 Affiliation: Jun. 20, 2026 The only reason to change this SEC regulation is to let 'corporate greed' out of the box.
Insider trading is all the edge they need.
Keep filings quarterly.

George Molinski Jr.
Cutler. ME 04626

Holly Berkowitz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Holly Berkowitz Affiliation: Jun. 20, 2026 Stop the bad cash-rate-dictated thievery now.

Sent from my iPhone

Holly Goddard — Jun 20, 2026
Subject: S7-2026-15 Comment From: Holly Goddard Affiliation: Jun. 20, 2026 Keep requiring public, quarterly reporting!

Holly Hassett — Jun 20, 2026
Subject: S7-2026-15 Comment From: Holly Hassett Affiliation: Jun. 20, 2026 Quarterly reporting should be kept in place to help prevent fraud and to keep all investors and financial advisors informed of how their investments are doing. Holly Hassett, IRA owner.

Yahoo Mail: Search, Organize, Conquer

Holly Kurtz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Holly Kurtz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: We need transparency. We need accountability. Don't give businesses the chance to cover up. Keep the reports quarterly. I am a small investor. From Holly Kurtz, Rancho Cucamonga, CA

Holly Spencer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Holly Spencer Affiliation: Jun. 20, 2026 When we have a personal investment into a company, we deserve to know what is happening to the company QUARTERLY.

Hope Brady — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Hope Brady Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why can't you vote for anything that will ever benefit the American people instead of your own pockets were the 1% elites that have more than they can ever spend.
Don't you ever think of your own families and the example you set?
You're all frogs in my book! Karma will get you at some point!

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hope4lifex2 — Jun 20, 2026
Subject: S7-2026-15 Comment From: hope4lifex2 Affiliation: Jun. 20, 2026 As someone who worked in the business department in a plant owned by a publicly traded company, I know how fast situations change. Forecasting costs are made on many factors and a lot of volatile variables.

Sometimes the positive variables are emphasized more than the negative. Also, an unforeseen event can suddenly happen out of the blue driving up costs. Because people are not all knowing or perfect in planning and forecasting and some are less than honest, reports should be kept quarterly. We need more accountability in today's business world, not less.

Sent from my Galaxy

Howard Darnell — Jun 20, 2026
Subject: File No. S7-2026-15 From: Howard Darnell Why would you change it from quarterly? Less accountability and responsibility and a way out of being held accountable. I'm an inspector at Boeing and I have to go through all kinds of training to keep me in check, up to date and accountable. I see CEO ,s businesses leaders being less accountable for their actions. This is unacceptable.

Howard Lazoff Shop Steward, Teamsters Local 391 — Jun 20, 2026
Subject: File No. S7-2026-15 From: Howard Lazoff As an amateur investor, I rely heavily on quarterly reports when making decisions. My thought process involves analysis of the historical records and more data points generally add to the accuracy of my analysis. I ask you, please keep them quarterly. My name is Howard Lazoff and I am a blue collar laborer using my investments to afford retirement someday. Otherwise, I will have to work until I die.

Howard Lubcher (LG) — Jun 20, 2026
Subject: S7-2026-15 Comments From: Howard Lubcher (LG) Affiliation: Jun. 20, 2026 This is impossible- there has to be reporting

Sent from my iPhone

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hsm164 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: hsm164 Affiliation: Jun. 20, 2026 Having investments over 40 years i strongly oppose changing back to a past reporting system. We should be moving forward not backwards. Corporations dont need more profits at investors expense.

Sent from my Galaxy

Human Bean — Jun 20, 2026
Subject: S7-2026-15 Comment From: Human Bean Affiliation: Jun. 20, 2026 Longer reporting periods are a terrible idea. I want more frequent updates on my financial information, not fewer. That's like waiting to see the doctor for your annual checkup months away, when having symptoms of acute illness. Problems need to be handled in a timely manner, not ignored for months while memories and documents are lost to time.

I3 Barger — Jun 20, 2026
Subject: S7-2026-15 Comments From: I3 Barger Affiliation: Jun. 20, 2026 Legalized highway robbery.

Ian MacKenzie — Jun 20, 2026
Subject: S7-2026-15 From: Ian MacKenzie Affiliation: Jun. 20, 2026 I take medication that maintains my normal functioning and health. If I reduce my dosage or discontinue it entirely, I will become ill and potentially die. I hope you understand my analogy. Systems function because there is a reason. Please do not remove the reason they function. We have already experienced this. We have already done this. Recall the definition of insanity: repeating the same action and expecting a different outcome. We now have the desired results. More accountability. Please do not undermine this.

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icowpen — Jun 20, 2026
Subject: S7-2026-15 From: icowpen Affiliation: Jun. 20, 2026 Accoutability. No more fraud

Sent from my Galaxy

ICU — Jun 20, 2026
Subject: S7-2026-15 Comment From: ICU Affiliation: Jun. 20, 2026 Linda, Certified Fraud Examiner here. We'll I owned Enron, Worldcom, Great Panther Mining. And more. Keep them accountable and quarterly.

I still have capital loss carry forwards over hundred thousand dollars.

Thanks a million.

Dr. Spears

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ignatius galante — Jun 20, 2026
Subject: S7-2026-15 From: ignatius galante Affiliation: Jun. 20, 2026 Keep the quarterly reports. Maybe make it eight.

Sent from my iPhone

Ina Kay — Jun 20, 2026
Subject: S7-2026-15 From: Ina Kay Affiliation: Jun. 20, 2026 Why would you consider reducing the accountability of any CEO? They have the money and the power - keep them responsible!!

Ina Kay
New Jersey

Information BackAllis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Information BackAllis Affiliation: Jun. 20, 2026 Allison Leach President Back Alli's Inc
Please don't do this. We need the transparency. Why would you allow them to do what they want? It makes no sense please re-think this decision for the betterment of our investments

Sent from my iPhone

Inga Linfors — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Inga Linfors Affiliation: Jun. 20, 2026 Bad bad for the people of America. This only benefits the billionaires. Stop!!!To the Securities and Exchange Commission:

Ingrid Blancett — Jun 20, 2026
Subject: S7-2026-15 From: Ingrid Blancett Affiliation: Jun. 20, 2026 How can I trust any company that hides it's Financials 6 months at a time?! We need more transparency, not less..

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

Irene Christman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Irene Christman Affiliation: Jun. 20, 2026 The citizens of the USA are drowning in fraud of all sorts right now. We need a strong and vigilant SEC to hold the line.

Sent from my iPad

Irene Corl — Jun 20, 2026
Subject: S7-2026-15 Comment From: Irene Corl Affiliation: Jun. 20, 2026 NO, this is totally wrong and it should not be allowed to happen.

Sent from my iPad

Irene Hubbard — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Irene Hubbard Affiliation: Jun. 20, 2026 We need clear and frequent reports to plan our finances safley. To the Securities and Exchange Commission:

IRENE MITCHELL — Jun 20, 2026
Subject: Hey, SEC: Keep it quarterly! From: IRENE MITCHELL Affiliation: Jun. 20, 2026 Irene S. Mitchell - Grandma Activist
pegasus1958@comcast.net
773-230-8159
Antioch, IL. 60002

To Whom it may concern: SEC Comment on proposed OPTIONAL filing of Quarterly Reports.

Are you kidding?? IMO we need MONTHLY disclosure of Corporate Financial information. Small Businesses and NPO's need timely information. Stocks and Monetary policy rely on Quarterly Filings. So much can be hidden from the Public who rely on various items disclosed for retirement & workers information. The Government is investing taxpayer money in many of the Corporations whose information is disclosed by the current filing requirements. The only beneficiary of less information is the corporations who may pay less to accounting & law firms that are employed to ensure timely, accurate information is disclosed. Enron, WorldCom, Bernie Madoff and now the potential for AI to become a major drain on our economy while providing very little to the general public. Major modern accounting scandals were enabled by gaps in financial disclosure, We do not need further erosion in financial information especially at such a volatile time in our history.

Transparency is required for a democratic republic to survive. Who benefits from this decision? Clearly it is not the Public.

Thank you for your consideration in this matter.

Sincerely,

Irene S. Mitchell

Iris Block — Jun 20, 2026
Subject: S7-2026-15 Comment From: Iris Block Affiliation: Jun. 20, 2026 Keep reporting the way it is. Shareholders and the media should be kept aware.

Iris Harvey — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Iris Harvey Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly financial reporting is beneficial to all investors. The more we know and the sooner we have access to information the better we can manage our investments. There is no financial savings to corporations that would outweigh the value to individual investors from transparent quarterly reporting. Do not change this timin.

Irm Valverde — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Irm Valverde Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission - what happened to Transparency! This SEC is going down in history for being not for country or it's people.

Isaac Cornell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Isaac Cornell Affiliation: Jun. 20, 2026 The little guy is already at such a disadvantage, and this is just clear favoritism to certain companies looking to hide information from shareholders. A publicly traded company has a duty to share holds, and the change of this rule hinders that duty, allowing them to obscure information. It’s not got for long term company health, and it’s not good for shareholders.
Isaac Cornell, Stock holder

Isabelle Briand — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Isabelle Briand Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Please do not change the reporting requirement from quarterly to bi-annually. Quarterly reporting allows more informed decision-making. Don't allow companies to hide important information for investors.

Ismael rivera — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ismael rivera Affiliation: Jun. 20, 2026 If this occurs we should relabel investing as gambling .

Ivy Pryor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ivy Pryor Affiliation: Jun. 20, 2026 Im shocked that our country is considering getting rid of quarterly reporting. Our country is already in financial crisis, and this would make it worse. I am losing faith in American government at a rapid pace. You need to have the best interest of American citizens in mind... it's clear that is no longer the priority. DO BETTER!!!!
Keep quarterly reports!

IwishtoRemain Anonymous — Jun 20, 2026
Subject: S7-2026-15 From: IwishtoRemain Anonymous Affiliation: Jun. 20, 2026 The rules are in place for a reason, to protect average working Americans. Donald Trump and his cronies are looking for a way to swindle more out of America!

J Dressler — Jun 20, 2026
Subject: S7-2026-15 From: J Dressler Affiliation: Jun. 20, 2026 You are not considering the investing public at all in this. Though most do not understand how to analyze company financials, 10Qs, annual reports, etc, the companies do and human nature will allow some company executives and accountants to cheat, lie and also just make mistakes. The less the company has to report to investors the higher the likelihood that malfeasance will occur. It’s common sense it’s human nature. So, SEC you job is prevent that from happening so you must force them to report more often not allow them the time between reports to further cook their books. For instance, the current president has how many felony convictions for cooking the books and they are a privately held organization and cheated anyway. Don’t create another Enron opportunity and reign in corporate financial malfeasance.

Sent from my iPhone

J Gagnon — Jun 20, 2026
Subject: S7-2026-15 From: J Gagnon Affiliation: Jun. 20, 2026 Keep it Quarterly!

Sent from my iPad

J Hurt — Jun 20, 2026
Subject: S7-2026-15 From: J Hurt Affiliation: Jun. 20, 2026 As if we don't have enough crooked corporation crap still going on. How can anyone think it's a good idea to reduce oversight? J.Hurt, former chef on disability. In Bellevue Washington. This looks like a complete giveaway. Who needs to be investigated for taking the bribes? That should be the next question if anything like this gets approved. I'm on a fixed income and I have to stand by and accept that prices are going to rise faster than I budget for them. At the same time executive salary and politician pay is going up and up. It's obvious that there's something wrong. But you want to let more crooked execs get away with stealing from the public.

J Kallhoff — Jun 20, 2026
Subject: S7-2026-15 Comment From: J Kallhoff Affiliation: Jun. 20, 2026 Do not change the process. The public must know.

J LinkinDC — Jun 20, 2026
Subject: S7-2026-15 Comments From: J LinkinDC Affiliation: Jun. 20, 2026 Don’t let fraud go! We need everyone’s eyes on it.
6 months is too long

J N — Jun 20, 2026
Subject: S7-2026-15 Comment From: J N Affiliation: Jun. 20, 2026 We need accountability and checks and balances. If anything it should be checked monthly!
J Nagel, Retired Teacher

Sent from my iPad

J Nathan Sherlock — Jun 20, 2026
Subject: S7-2026-15 Comments From: J Nathan Sherlock Affiliation: Jun. 20, 2026 Companies must continue to submit their earnings statements quarterly to
protect investors!
Nathan Sherlock, MD (Retired), Wilton Manors, FL

J R Simpson — Jun 20, 2026
Subject: S7-2026-15 Comments From: J R Simpson Affiliation: Jun. 20, 2026 Quarterly is mandatory. Should be more often.

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j s — Jun 20, 2026
Subject: S7-2026-15 Comment From: j s Affiliation: Jun. 20, 2026 I encourage the SEC to retain the quarterly reporting period in order to ensure the transparency of all companies subject to the rule. History has shown that less transparency (less frequent reporting) does not serve investors well. These quarterly reports have been provided for decades, they are a simple cost of doing business (I'm sure the corporate tax cuts helped these businesses save money elswhere) and they help to keep our financial sector safe. Small investors especially wold be harmed by less reporting as they do not have the same access to information as the large institutions. Please keep the quarterly reporting requirement to keep our economy safe.

J Scott Bell — Jun 20, 2026
Subject: S7-2026-15 Comment From: J Scott Bell Affiliation: Jun. 20, 2026 Please keep SEC filing

quarterly. Anything less promotes greater opportunity for financial fraud, insider trading and dumping of corporately owned poor performing stocks. This would be especially harmful for the average individual investors and benefit only the millionaires and well connected insiders.

If anything you should require monthly earnings reports.

Refusing to make waves is not an indicator of a life well lived. Refusing to make waves is the state that precedes drowning. - Paul Coughlin author

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j springer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: j springer Affiliation: Jun. 20, 2026 My name is Joseph Springer. To the SEC, I am invested in the stock market and I would like to keep the earnings quarterly.

J V — Jun 20, 2026
Subject: S7-2026-15 Comments From: J V Affiliation: Jun. 20, 2026 Don't take more information away from us. We need transparency and truth not more darkness. Joyce Turner pelham, NH

J-stemple — Jun 20, 2026
Subject: S7-2026-15 Comment From: J-stemple Affiliation: Jun. 20, 2026 Sherrie Temple. Retired CFO

Now more than ever, companies need to be transparent and accountable to the public and their investors!

J. Giamanco — Jun 20, 2026
Subject: File No. S7-2026-15 From: J. Giamanco Easy solution. Those that do this, get out of the investment and reinvest with a company that respects you.

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j. wilder — Jun 20, 2026
Subject: S7-2026-15 Comments From: j. wilder Affiliation: Jun. 20, 2026 Keep the Quarterly reports please it shows the public what the company's they are investing in how they are doing.6 month is to far apart

Yahoo Mail: Search, Organize, Conquer

J.A. Marks — Jun 20, 2026

Subject: S7-2026-15 Comment From: J.A. Marks Affiliation: Jun. 20, 2026 Reporting should remain quarterly. Any other option could be detrimental to the economy and the public at large. Please keep open and honest quarterly reporting.
Julie Marks, J.D.

Ja Br — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ja Br Affiliation: Jun. 20, 2026 Companies need to be fully transparent. Period. Hard stop. End of story.

Jack Booker — Jun 20, 2026
Subject: S7-2026-15 From: Jack Booker Affiliation: Jun. 20, 2026 Jack Booker
Business Analyst
Mableton, Ga 30126

There needs to be accountability for the people running these companies.

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Jack Ranney — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jack Ranney Affiliation: Jun. 20, 2026 First, why is this being proposed? I find it amazing that in the age of information, the government (SEC) wants to limit the amount of information investors have access to. This proposal removes an individuals ability to respond to changes in the marketplace and global economy. The only people that would have access to important company information will be those managing the companies and other insiders and this will allow them to make informed decisions that can preserve and grow their wealth while the individual investor is at risk of losing wealth. I want to have information about insider trades; evolving trends in industrial and global markets and how my investments intersect with them. I am a retiree dependent on social security and personal investments. My retirement funds are dependent on access to information that enables me to preserve and grow the value of my retirement assets. The SEC needs to explain why this would be beneficial to investors as a whole.

There are some in government that want to reduce social security benefits while company management and Washington insiders take advantage of information that they benefit from, and whom are not dependent on the social security benefits they worked hard for all their life.

If these trends continue we are going to become a caste society like in other countries. That’s not what America is about.

Jack Ranney

Jack Thomas — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jack Thomas Affiliation: Jun. 20, 2026 This is totally unacceptable to the American people! The last thing the financial sector needs is less oversight. It's like giving them a blank check to steal! John Fox Retired

Yahoo Mail: Search, Organize, Conquer

Jack Tucker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jack Tucker Affiliation: Jun. 20, 2026 If we don't get to know each quarter and they get to too save themselves and not us. Then they can't be trusted not to destroy our future.

Sent from my iPad

Jackie — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jackie Affiliation: Jun. 20, 2026 Jackie Redmond, Richland, Michigan. Leave it at quarterly reporting because that's what works.

Jackie Bailey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jackie Bailey Affiliation: Jun. 20, 2026 MORE fraud and corruption!! That's what this move will get the people. This is good for Musk and Co. Good for Scott Bessent and HIS gang of thieves. Does NOT do ONE POSITIVE THING for the Public.

Sincerely,
Jacqueline Bailey

Jackie King — Jun 20, 2026
Subject: S7-2026-15 From: Jackie King Affiliation: Jun. 20, 2026 My name is Jacklyn King. I live in Purdon Texas. I was an auditor for the State of Texas for 21 years and even I know corporations will lie if possible to keep their jobs. If your new mission is to remove confidence of the investor from a system that allows them to make money on their money and therefore force them into a new age of digital currency and subsidized income from a top driven tech machine, then expose yourselves and let the games begin.

Jackie May — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jackie May Affiliation: Jun. 20, 2026 Quarterly reporting is necessary to understand financial position of a company. As a shareholder I need that visibility. Things happen too quickly to wait six months to see their numbers.

Sent from my iPhone

Jackie Wimberley — Jun 20, 2026
Subject: S7-2026-15 From: Jackie Wimberley Affiliation: Jun. 20, 2026 Due to the unprecedented graft, greed, corruption and absolute lack of integrity, there needs to be more and better oversight and accountability. Therefore, I would ask, even demand, to hold all CEOs, COOs and CFOs , MORE accountable.
Thank you.

Jeremiah 29:11,
Thanks and God bless,
Jackie Wimberley

Jackson jazwinski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jackson jazwinski Affiliation: Jun. 20, 2026 Please don't do this, it will be bad for every day Americans.

Sent from my iPhone

Jacob Prince Management Consultant for Elevos LLC — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jacob Prince As an emphatic and outspoken retail investor, I condemn this change as a step in the wrong direction. While the stated goal of limiting short-term thinking may appear noble, the reality is that it will further widen the gap between the knowledge available to institutional investors and the information available to regular people like me. Please, don't take away our quarterly 10Qs! They are the lifeblood of our ability to make good decisions.

Jacob Severn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jacob Severn Affiliation: Jun. 20, 2026 we need to keep it to maintain transparency in the markets.

Jake Severn
720.569.1319

Jacqi Crane — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jacqi Crane Affiliation: Jun. 20, 2026 Jacqueline Crane-Retired. I'm not for either, ya'll are out of ya'll's minds. What's the quarterly really for?

Jacqueline Baum — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jacqueline Baum Affiliation: Jun. 20, 2026 I believe quartet reporting gives the American people better insight into their own financial investments and prospects. It makes investing an educated decision and not just gambling.

Sent from my iPhone

Jacqueline Shelton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Shelton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:do not stop with quarterly disclosures from businesses/corporations. The consumer needs this info to make informed decisions

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jacquelyn kohl — Jun 20, 2026
Subject: S7-2026-15 From: jacquelyn kohl Affiliation: Jun. 20, 2026 Please do not invite corruption by reducing the required quarterly reporting to just twice yearly. The opportunities for corporate corruption are already too numerous, and the temptation to cheat in pursuit of the almighty dollar is so often too strong to resist. -- Jacquelyn Kohl -- jaxtoo13@gmail.com

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Jacqui Phillips — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jacqui Phillips Affiliation: Jun. 20, 2026 We want truthful and frequent reporting

Sent from my iPhone

Jade Chongsathapornpong — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jade Chongsathapornpong Affiliation: Jun. 20, 2026 I am a consultant working in manufacturing businesses across America, so I know how critical it is to have accurate and timely information to make sound business decisions and plan capital expenditures. Quarterly reporting does just that for us in retail investing; to lift the requirement for quarterly data would be, frankly, a travesty in transparency.

Thank you for your time, and I hope you can overcome self-interest and reconsider this proposal for the greater good.

Kind regards,

Jade Chongsathapornpong

Jaime Simpson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jaime Simpson Affiliation: Jun. 20, 2026 We have worked very hard for the savings we have. We don't need another major market collapse caused by corporate greed and mismanagement.

Jaime Still — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jaime Still Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
You have messed with our money enough, and now you really want to put the screws to us!! Its not right and people will get to a point where they start saving their money in home safes because we cant trust you with our money !!!!😡 So we are headed back to the stone age and your partially at fault. If you do this, I will pull all my money out of the market and invest elsewhere!!!!

Jake Shehan Jr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jake Shehan Jr Affiliation: Jun. 20, 2026 We the people have the right to know what ouro hey is doing! This would only make it harder for us to know what we have in our accounts and easier for thives to steal it. No stop this and keep it as it is

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James Ballard — Jun 20, 2026
Subject: S7-2026-15 Comment From: James Ballard Affiliation: Jun. 20, 2026 Dear SEC,

I am a stockholder and my name is James Ballard and I work in Maintenance for the seafood industry. I do NOT want to see quarterly reporting reduced to Bi-annual. I want to see the reporting stay at its current quarterly schedule or maybe even more often. For many this is the only information a stockholder has to make decisions on their portfolios.

James Calmese — Jun 20, 2026
Subject: S7-2026-15 Comment From: James Calmese Affiliation: Jun. 20, 2026 It’s essential for today’s investors which a huge proportion of is retail investors. It’s difficult enough to maintain a daily view on company movements, operations and so forth but to furthermore put the information into 6 month cumulative packets would further lesson the retail investors ability to justify/fore shadow the purpose of continued investment.

James Chiampas — Jun 20, 2026

Subject: S7-2026-15 Comment From: James Chiampas Affiliation: Jun. 20, 2026 Keep it the way it is. We need consistent and timely reports.

James Clifford — Jun 20, 2026
Subject: S7-2026-15 From: James Clifford Affiliation: Jun. 20, 2026 My name is James Clifford. I retired from the Mount Vernon Fire Department in 2005. I receive an adequate pension, but the devaluing Dollar "Inflation" is a hardship. I have investments to assist, but without knowledge I would be "Shooting in the dark". Please save "Quarterly Repoting" so investors can stay informed. A level playing field benefits the most people.

James Dastrup — Jun 20, 2026
Subject: S7-2026-15 Comments From: James Dastrup Affiliation: Jun. 20, 2026 Keep quarterly earnings... there are enough unfair metrics for traders in the stock market..!

James Dean — Jun 20, 2026
Subject: S7-2026-15 Comments From: James Dean Affiliation: Jun. 20, 2026 It’s a horrible idea to revert to semi annual reporting. This will foster companies operating w minimal disclosure for longer periods of time. Institutions and large investors will glean more info from their access than retail investors. Retail investors will be harmed from a lack of information. Please - for fairness to all investors - do NOT remove quarterly reporting.

Sent from my iPhone

James Dougherty — Jun 20, 2026
Subject: File No. S7-2026-15 From: James Dougherty Who is asking for this idiotic change? It puts more power in the hands of the corporations and less in the individual investors by halving the amount of company info that needs to be public. MORE INFO IS BETTER!

James Eng — Jun 20, 2026
Subject: S7-2026-15 Comments From: James Eng Affiliation: Jun. 20, 2026 As an investor/owner of a company. I would need to keep a pulse on how my company was doing and vote accordingly.

some things in this world need lrss oversite. But the books of a publicly traded company need to be transparent.

Thanks for ruling on behalf of transparency and fairness for all investors.

James Eng

Sent from my iPhone

James Frost — Jun 20, 2026
Subject: S7-2026-15 From: James Frost Affiliation: Jun. 20, 2026 Enron would have loved semi-annual reporting!

James Hardin — Jun 20, 2026
Subject: S7-2026-15 From: James Hardin Affiliation: Jun. 20, 2026 It keeps them honest. If they want to live the life then pay for it keep the quarterly.

JAMES HUDSON — Jun 20, 2026
Subject: Comment on S7-2026-15 From: JAMES HUDSON Affiliation: Jun. 20, 2026 Keep it quarterly

Sent from my iPhone

James Jemail — Jun 20, 2026
Subject: S7-2026-15 Comment From: James Jemail Affiliation: Jun. 20, 2026 Unacceptable. Companies stock sell off will follow and bring companies to their knees.

JAMES KANSTEINER — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: JAMES KANSTEINER Affiliation: Jun. 20, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.

JAMES KEPLER — Jun 20, 2026
Subject: S7-2026-15 Comment From: JAMES KEPLER Affiliation: Jun. 20, 2026 Typical GOP behavior, screw the middle class while pretending to help us.

Jim K.

James L Craig — Jun 20, 2026
Subject: S7-2026-15 From: James L Craig Affiliation: Jun. 20, 2026 How about a little support for the investor instead of hustling for the CEOs? You keep this up, investment drops and everyone loses. My vote for no change.

Sent from my iPad

James Liebbe — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: James Liebbe Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor and employee of a company that is known for hiding regulatory data on the current schedule (Boeing) and an investor who reads the quarterly statements on every stock I trade, the current schedule is needed and requires more enhancements, not relaxation for me to be able to make informed decisions in the marketplace.
I am generally against government regulation, however recent trends in corporate executives making unsound fiduciary decisions necessitates vigilance in the part of the regulatory bodies and transparency for investors so we can respond to poor fiduciary decisions appropriatel.
please do not give them more room to steal from investors and employees.

James Lucius — Jun 20, 2026
Subject: S7-2026-15 From: James Lucius Affiliation: Jun. 20, 2026 James P. Lucius Pittsburgh PA 15214

James McCarthy — Jun 20, 2026
Subject: S7-2026-15 From: James McCarthy Affiliation: Jun. 20, 2026 Keep them honest when they ask us to buy stock every day. Report quarterly!!!&

Sent from my iPhone

James Mckinley — Jun 20, 2026
Subject: S7-2026-15 Comment From: James Mckinley Affiliation: Jun. 20, 2026 Im not sure I like this change. It seems unfair to me.
Signed, James Mckinley

James Orlet — Jun 20, 2026
Subject: Comment on S7-2026-15 From: James Orlet Affiliation: Jun. 20, 2026 My name is James Orlet Sr, I am a retired public school administrator in Michigan, and I am writing to encourage you to maintain quarterly reporting. Transparency is key to honesty, and investors deserve accountability and accuracy. Please maintain this standard. Thank you.

Sent from my iPhone

JAMES REYNOLDS — Jun 20, 2026
Subject: File No. S7-2026-15 From: JAMES REYNOLDS AGAINST SEMI-ANNUAL REPORTS. KEEP QUARTERLY REPORTS ONLY.

James Riney — Jun 20, 2026
Subject: S7-2026-15 Comment From: James Riney Affiliation: Jun. 20, 2026 Maintain the existing

quarterly reporting protocol.

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james scruta — Jun 20, 2026
Subject: S7-2026-15 Comment From: james scruta Affiliation: Jun. 20, 2026 We don't need another avenue for the big insiders to run their SCAMS. They continue to cut every check and balance safeguard, and display the ability to take advantage of a once secure system. JWS

James Shock — Jun 20, 2026
Subject: S7-2026-15 From: James Shock Affiliation: Jun. 20, 2026 This is James Shock. I am a stock market investor living in Defiance, Ohio. I oppose reducing how many times CEO's have to certify the financial correctness of their submissions to the SEC. The penalty submitting incorrect or fraudulent financial statements must remain so investors, like me, can be confident of a companies health when we decide whether to make an investment. There is a lot of discussion about addressing fraud in government programs going on so we shouldn't make it easier for fraud to occur by companies.

James Suitor — Jun 20, 2026
Subject: S7-2026-15 From: James Suitor Affiliation: Jun. 20, 2026 James Suitor, retired, investments, annuities, quarterly statements are needed as my experience indicates that they can be volatile and 2008 can happen again.

James W — Jun 20, 2026
Subject: S7-2026-15 From: James W Affiliation: Jun. 20, 2026 Quarterly reporting isn't a burden, it's transparency. Only an administration run by billionaires for billionaires would put the desire of billionaires to keep their books opaque ahead of the rights and security of shareholders.

JW

James Wadle — Jun 20, 2026
Subject: S7-2026-15 Comments From: James Wadle Affiliation: Jun. 20, 2026 Please keep your reporting quarterly, we small investors have a hard time keeping up on current news anyway. James Wadle, Milo, Iowa Retired postal employee part-time investor.

Sent from my iPhone
Thank you,
James Wadle

JAMES WHITE — Jun 20, 2026
Subject: S7-2026-15 Comments From: JAMES WHITE Affiliation: Jun. 20, 2026 Quarterly only

Sent from my iPhone

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james wynn — Jun 20, 2026
Subject: S7-2026-15 Comments From: james wynn Affiliation: Jun. 20, 2026 I bought my stocks on quarterly reports so I' ll
plan on keeping the ones that post quarterly.

Sent from my iPhone

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jamesskeagler — Jun 20, 2026
Subject: S7-2026-15 Comments From: jamesskeagler Affiliation: Jun. 20, 2026 In a time of such deception, keeping quarterly reporting is one way to keep hold of check and balance.

Sent from my Galaxy

Jamey Ainsworth — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jamey Ainsworth Affiliation: Jun. 20, 2026 Do not change the law…disclosure is necessary for investor relations.

Sent from my iPad

Jamie Collins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jamie Collins Affiliation: Jun. 20, 2026 That is not needed there needs to be transparency between all these companies in the public or else there's gonna be something going down that they don't like or won't like

Sent from my iPhone

Jamie Darr-Hall — Jun 20, 2026

Subject: S7-2026-15 Comments From: Jamie Darr-Hall Affiliation: Jun. 20, 2026 Why would you want to make it harder for average Americans to plan for their future.

Sent from my iPhone

Jamie K. — Jun 20, 2026
Subject: Public Comment: Maintain Quarterly Reporting (Form 10-Q) to Protect Investors and Market Efficiency From: Jamie K. Affiliation: Jun. 20, 2026 Dear Members of the Securities and Exchange Commission,

I am writing to express my strong opposition to any proposal that would reduce the frequency of public company financial disclosures from quarterly to semi-annually. While the stated goal may be to reduce administrative burdens or curb short-termism, historical precedent and economic reality suggest this move would harm ordinary investors and destabilize the market.

Between 1955 and 1970, when semi-annual reporting was the standard, the lack of transparency resulted in lower market returns and depressed company valuations. Reducing disclosure frequency today would have devastating consequences for retail investors for several reasons:

- Increased Risk for Retail Investors: For an ordinary investor, a six-month information vacuum dramatically increases market volatility. A return to pre-1970 standards could jeopardize the retirement security and life savings of regular citizens due to unaddressed corporate shifts.
- The "Information Gap" and Insider Advantage: Moving to semi-annual reports will not stop the demand for information; it will simply ensure that institutional insiders and hedge funds gain access through private channels. Retail investors will be left in the dark, destroying the principle of a level playing field.
- Delayed Accountability: Six months is an eternity in the modern digital economy. Under a semi-annual system, a company could experience catastrophic decline or engage in mismanagement for half a year before public investors have the data necessary to respond.

Quarterly reporting is the bedrock of the American capital markets, fostering the trust, transparency, and liquidity that make our markets world-leading. I urge the Commission to maintain the current quarterly reporting framework to protect regular investors and uphold market integrity.

Sincerely,

Jamie Kindt
Washington State

Jamie Woodring — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jamie Woodring Affiliation: Jun. 20, 2026 Reporting should remain quarterly.

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jan — Jun 20, 2026
Subject: S7-2026-15 From: jan Affiliation: Jun. 20, 2026 With the history of the CEOs not being transparent not being interested in the well-being of their company their employees and business in

general there should be no reason to reduce the amount
of time they have to verify and validate their reporting

Yahoo Mail: Search, Organize, Conquer

Jan Bauer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jan Bauer Affiliation: Jun. 20, 2026 Companies need to keep their transactions accountable and transparent. Im tired of insiders sucking off the top. Im just trying to stay afloat! Im Jan Bauer, a retired teacher, and have worked hard without cheating the system.

Jan Birkett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jan Birkett Affiliation: Jun. 20, 2026 NO NO NO

Sent from my iPhone

Jan Riley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jan Riley Affiliation: Jun. 20, 2026 Hiding the books sounds just like fraud!

Sent from my iPad

Jan Rosochacki — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jan Rosochacki Affiliation: Jun. 20, 2026 Why would any sane individual want more than 3 months? To evade their business tax responsibility. This will make more need to tax the average wage earner in this country. Bad news for low to middle income families an singles.

Jan Scherrer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jan Scherrer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Currently, an estimated 10% to 11.2% of large publicly traded companies engage in securities fraud each year. However, research indicates that only one-third of all corporate frauds are ever detected. When looking specifically at the source of detection, the SEC directly uncovers only about 6% of these cases. Understanding this,why would the SEC want to make fraud even more difficult to detect? The core mission of the U.S.SEC is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. The only thing this rule change would accomplish is less oversight and unbridled fraud.

Jan Stuessi — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jan Stuessi Affiliation: Jun. 20, 2026 To the Securities

and Exchange Commission:
I am a small private investor and I count on the quarterly reports to help make financial decisions thst impact my life. Please do not allow these reports to be discontinued. Reliable and timely reports are essential to financial planning and wellbeing!

Jan Teed — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jan Teed Affiliation: Jun. 20, 2026 Jan Teed,
New Hampshire,
Project Manager.
Accurate and timely information is the lifeblood of financial markets.

Jan Titsworth — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jan Titsworth Affiliation: Jun. 20, 2026 My name is Jan Titsworth, my husband and I are retired. The little we have in whats left of his GM PSP account is what we have for emergencies, and in this economy and market phase we watch our bottom line and evaluate our fund choices frequently. Please do not change our window into performances. This is our money, our future and our choice. Everyone who has investments must have must have quarterly performance insights, if not even more frequently. Why would you change our understanding?

Jan Wiley — Jun 20, 2026
Subject: S7-2026-15 From: Jan Wiley Affiliation: Jun. 20, 2026 Please don't roll back the the Quarterly reporting for CEOs. My 62 year-old husband was the manager of a Hertz car rental store when the 2008 crash occurred. They closed all the Hertz stores in our county except one and kept the brand new 25 year-old manager. He was laid-off Jauary 2009, along with all the managers and staff at the other Hertz stores. We had to moved to a less expensive area 125 miles away and start over. By the time the recession was finally hiring again, he was aged out and filed for retirement. This broke him and he went into a deep depression, finally dying from cancer. He loved working, had excellent annual evals and had planned to work way into his 70s. Please hold these CEOs accountable 4 times ayear, so this never happens again.
Jan Wiley, Retired Medical, Bakersfield, CA

Jane Andrew — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jane Andrew Affiliation: Jun. 20, 2026 Jane Andrew, Retired, Maryland. As an aging great grandmother, facing dwindling health insurance coverage, increased taxes as well as increased daily living expenses, I can not afford to have my savings/ investments possibly reduced by companies who are not held accountable as often as they are now. A fox will raid the hen house as often as possible when the hole in the fence is widened for easier access! Do not do away with quarterly reporting!

Sent from my iPad

Jane Bethge — Jun 20, 2026
Subject: S7-2026-15 From: Jane Bethge Affiliation: Jun. 20, 2026 Quarterly reporting, hand signed by the CEO, should not be changed to semi-annual. CEO's must be held responsible for the financial information they submit. Remember how much deceit and lawbreaking came to light after Enron. We deserve to hear the truth about our investments.

Jane Cahn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Cahn Affiliation: Jun. 20, 2026 It is critical for stock holders to get 4 updates a year as to the week-being of the companies in their portfolios. A lot can happen a lot can go very wrong in a six month period that will make it difficult to make a course correction . Quaterly reports help keep you on top of trends much better.

Jane Cahn

cell 206-930-8155

Jane Cashin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jane Cashin Affiliation: Jun. 20, 2026 Investors want to keep eyes on the pulse of THEIR investments. Quarterly is the best way to report. Jane C.

Sent from my iPhone

Jane Giovanazi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Giovanazi Affiliation: Jun. 20, 2026 Maintain accountability with quarterly reporting!

Jane Giovanazi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Giovanazi Affiliation: Jun. 20, 2026 Maintain accountability with quarterly reporting!

Sent from my Verizon, Samsung Galaxy smartphone
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Jane Harrah — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Harrah Affiliation: Jun. 20, 2026 You need to keep reporting quarterly in order not to reduce the every day persons ability to trust the SEC and to help the small investor!

Sent from my iPhone

Jane Hatter — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jane Hatter Affiliation: Jun. 20, 2026 Jane Hatter, retired. My third and final job was in banking for 41 years. Corporations must be monitored at the same level they watch their customers! I jump through hoops every time I use my credit card to allow my transactions to process. I sat on the phone for 40 minutes with a computer, then a rep just yesterday, 6/19/26. If they have the time for this much security they have time to do their QUARTERLY REPORTS!!! Corporations get away with way too much now, including paying a fair share. Do not give them another luxury!

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Jane Hogan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jane Hogan Affiliation: Jun. 20, 2026 I get printed quarterly reports. I like them. Keep them.

-Jane Hogan

Sent from my iPhone

Jane Johnson — Jun 20, 2026
Subject: S7-2026-15 From: Jane Johnson Affiliation: Jun. 20, 2026 The law doesn’t need to be changed. Keep them “honest “ and liable for fraudulent actions.!!!

Sent from my iPhone

Jane Kelly — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Kelly Affiliation: Jun. 20, 2026 Keep quarterly reports. I have to keep track of my own stocks and it’s important that I have information to make wise decisions.

Jane Kelly

Sent from my iPhone please excuse typos and short missives.

Jane LaLonde-Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane LaLonde-Williams Affiliation: Jun. 20, 2026 Keep the requirement for quarterly reporting. It does not place undue effort on the companies and makes it

harder for the types of corruption and insider trading that we had years ago. There is no valid reason to drop the quarterly reporting requirement. Things are hard enough already. My family can't see our investments drop in value while the rich get richer.
Jane Williams

Sent from my iPhone

Jane Mccallum — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Mccallum Affiliation: Jun. 20, 2026 Report before investing pulls out

Sent from my iPhone

Jane Norman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Norman Affiliation: Jun. 20, 2026 This is just another immoral act done by the wealthy against the average hard working American.
Jane

Sent from my iPhone

Jane Prey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jane Prey Affiliation: Jun. 20, 2026 Quarterly because the US is now being influenced by people whose moral compass has changed direction. Lack of transparency is their shield.
I am retired and was a computer science professor and researcher. I come from an immigrant background. My parents arrived in this country with 2suitcases, a baby (me) and about $200. They worked hard and saved and saved. They raised 2 children and paid every penny of their education (MD and PhD) and still managed to save enough to have a comfortable retirement. They invested in the stock market. They read their reports in a language that wasn't their native language and they made choices which enabled them to make wise decisions which enabled them a good life. Don't take away half the information from people who don't access to fancy people/groups to make their financial decisions.

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Jane Chu Prey, PhD
Janeprey@gmail.com
540.908.9056 (Mobile)
Sent from my iPhone

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jane rockwell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: jane rockwell Affiliation: Jun. 20, 2026 Quarterly reports should be required!! I am a Wisconsin retiree and hate to think what less transparency would bring.
Jane Rockwell
Eau Claire, WI

Jane Smith — Jun 20, 2026
Subject: S7-2026-15 From: Jane Smith Affiliation: Jun. 20, 2026 You should go for monthly reporting actually. Even with quartley reports you have problems . I am retired.
Jan Smith
Caswell County
North Carolina

Jane Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jane Smith Affiliation: Jun. 20, 2026 Quarterly reporting is important to me as a stockholder. Please keep it.

Janet Aderholt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Aderholt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please Do Not let Companys Be Able to Hide information from us Regular people. If the SECs proposed Rule 57-2026-15 would BLINDFOLD RETAIL INVESTORS. COMPANIES QUARTERLY DISCLOSERS HELP US MAKE INFORMED DECISIONS and The SEC SHOULD NOT BE ABLE TO TAKE THAT VITAL INFORMATION AWAY FROM US. THANK YOU FOR ALL YOUR HELP IN THIS MATTER.

Janet Bridges — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Bridges Affiliation: Jun. 20, 2026 Dear SEC……do your job and keep investments safe for the public; quarterly disclosures of financials are necessary and should remain available for review!

Sent from my iPad

Janet Daniel — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Daniel Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:do not change the current reporting, if you must, make it monthly! The public deserves to know what is happening expeditiously!
respectfully,
Janet M Daniel

Janet DeWitt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet DeWitt Affiliation: Jun. 20, 2026 Keep Quarterly Reports

Sent from my iPhone

Janet Dob — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Dob Affiliation: Jun. 20, 2026 I'm just a working stiff trying to get ahead by making small investments in the stock market. My portfolio is so small that it will not be managed by an expert in financial markets. I rely on what I can learn from the important quarterly reporting required by the SEC for public companies. Hard enough to understand what's going on when reporting is quarterly. Don't change the rules.

_____

Janet Dob
Text: 434-962-4485

Janet Dorsey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Dorsey Affiliation: Jun. 20, 2026 What are you planning to hide. If you have the data, give it to the public quarterly.
Janet Dorsey, retired RN VAMC St Louis Mo and Columbia SC 32 years working my fingers to the bone to keep our veterans alive in dialysis. Total years spent working as a RN 40. Do your job. Keep us informed.

Sent from my iPhone

Janet Hess Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Janet Hess Janet Hess retiree keep the quarterly reporting as is. No changes. I remember the devastation of Enron and the number of their workers who lost everything while the president and his wife kept their wealth while complaining about losing a few of their 5 homes. Stop giving CEOs benefits while taking tax money and workers living.

Janet Jackson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Jackson Affiliation: Jun. 20, 2026 For accuracy we need to continue with quarterly reporting.

Janet Jarzembinski — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Jarzembinski Affiliation: Jun. 20, 2026 No way. We need as much information as possible. This concerns our pensions, our investments and retirement accounts.

🐻🐶🦊🐷🐼

Janet Lonsdale — Jun 20, 2026
Subject: S7-2026-15 Comment From: Janet Lonsdale Affiliation: Jun. 20, 2026 JML - I want to protect the results of my years of wise investing do not change squarely reporting!

Sent from my iPhone

Janet Lyons — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Lyons Affiliation: Jun. 20, 2026 This is not a good idea for the invested in General. Allowing insiders to rip everyone off.

Sent from my iPhone

Janet Mcniel — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Mcniel Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
please do not change the reporting!

Janet Meyer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Meyer Affiliation: Jun. 20, 2026 Let’s not create a window for corruption. Haven’t we had enough? Hey lobbyists, we hate that you get paid , funded by the bad guys. You know what that makes you, don’t you? Your mother’s must be so proud. NOT

Janet MINNICK — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet MINNICK Affiliation: Jun. 20, 2026 Quarterly!

Sent from my iPhone

Janet Murphy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Murphy Affiliation: Jun. 20, 2026 Janet Murphy, Retired. Please don’t let the Trump regime do more harm to us, the American citizens. We have worked hard all our lives to for what little money we have and it’s unfair for the rich people to take it away.

Sent from my iPhone

Janet Pasley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Pasley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Statements MUST stay quarterly so that all investors can redirect investments before tragic results

occur, that could have been headed off!

Janet Ramsay — Jun 20, 2026
Subject: S7-2026-15 Comment From: Janet Ramsay Affiliation: Jun. 20, 2026 No more Enrons. Keep it safer.

Sent from my iPhone

Janet Retallack — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Retallack Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not let public companies hide their info. Rigging the game for just insiders is just wrong. Your budget shoukd be cut for less information being produced clearly for all to acquire.

Janet Riggs — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Riggs Affiliation: Jun. 20, 2026 There is no reason to make this chan Other than to protect companies from scrutiny. Who thought this was a good idea?

Janet V Riggs
PO Box 489
Hartfield, VA 23071
757-903-8587
jriggs200@gmail.com

Janet Schubert — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janet Schubert Affiliation: Jun. 20, 2026 As an investor and owner of hard earned funds the SEC is legally and morally obligated to protect- the quarterly reporting must continue to ensure my ability to continue to use my assets for my livelihood and benefit. Quarterly reporting must continue. This is the only transparent route to controlling and eliminating fraud before it happens.
I am a psychologist working with children and parents to ensure a productive future for them . I have worked hard for decades to overcome the effects of semi annual reporting that devastated our savings, investments and income .
The SEC can only ensure meeting its fiduciary responsibility to me and all investors with quarterly reporting . We already know by the previous devastation of our funds and security with semi annual reporting that I stand to lose everything at the point I need my financial security most .
My financial security was destroyed previously with annual reporting hiding the theft of our funds and illegal maneuvers stealing our security and assets.
The result was personally devastating when we lost our financial assets, our home, businesses and real estate during the previous financial thefts.
The fraud and theft of our finances and assets were invisible until too late without quarterly reporting.
Quarterly reporting is the only way my financial security and assets are and can be protected from theft by unscrupulous financial advisors and investment firms . I must have transparency to continue to access and have my financial assets secured. Protect us from fraud with quarterly reporting .

It is outrageous to consider doing otherwise and represents a blatant attempt to defraud American investors again. At our most vulnerable once again unable to reviver from another such collusion .

The SEC must meet its fiduciary responsibility to the ensure the security or our financial system and protect the real dollars of investors by maintaining quarterly reporting .

Janet Schubert LCPC, PSD
Licensed Clinical Professional Counselor Neuropsychology Specialist

Sent from my iPhone

Janet Webber — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janet Webber Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
I use quarterly reports to determine if I need to make adjustments to my investment portfolio. Companies need to remain accountable to their investors. Do not change the current regulations.

Respectfully
Janet Webber

Janet Williams — Jun 20, 2026
Subject: S7-2026-15 From: Janet Williams Affiliation: Jun. 20, 2026 Keep quarterly report to keep investors informed about the health of our investments.

Sent from my iPhone

Janet Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Janet Williams Affiliation: Jun. 20, 2026 Quarterly reporting is vital to keep shareholders well informed about the companies we invest in.

Sent from my iPhone

JanetRic Hageman — Jun 20, 2026
Subject: S7-2026-15 Comments From: JanetRic Hageman Affiliation: Jun. 20, 2026 This reduces transparency that is needed for investors. Stop trying to hurt the average American and leave the system like it is especially because it works! KEEP STOCK UPDATES QUARTERLY; if it ain't broke DONT'T 'fix 'it!

Janet & Ric Hageman

Janice — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janice Affiliation: Jun. 20, 2026 Don't you let this happen! This is cheating the American investors, and it is just another fraudulent game! The stock market is too "sketchy" already! Don't keep allowing these companies to keep screwing us!

Janice Handley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janice Handley Affiliation: Jun. 20, 2026 Absolutely NO!

JANICE M DANNA — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: JANICE M DANNA Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This semi annual reporting scheme is borderline corrrupt. Don't keep American investors in the dark while insiders and the finance industry knows the real deal.

Janice Pleggenkuhle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Janice Pleggenkuhle Affiliation: Jun. 20, 2026 Keep quarterly reports!

Sent from my iPhone

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janice Turley — Jun 20, 2026
Subject: S7-2026-15 From: janice Turley Affiliation: Jun. 20, 2026 Is there different laws for rich people,yjats just stupid,jeep the laws asthey are are your the stupid one!

Janie Moffatt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Janie Moffatt Affiliation: Jun. 20, 2026 Learn from past mistakes! Quarterly quarterly quarterly!

Janie Noller — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janie Noller Affiliation: Jun. 20, 2026 This does a disservice to individual investors who will have less information as companies are less transparent. The companies already have this information as they are keeping their own records, releasing those is not a heavy burden.

Sent from my iPad

Janine Baumgartner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janine Baumgartner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am concerned that the SEC is planning to allow companies to provide less information to investors in their reports. I am against this action. If anything, investors deserve MORE information!

Janine Greenwalt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janine Greenwalt Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!

Janique Carbone — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janique Carbone Affiliation: Jun. 20, 2026 It is crucial to preserve what little remains of the individual's ability to shape their own future. Quarterly reports from companies are absolutely essential for managing retirement funds effectively; reducing reporting frequency to semi-annual only serves to obscure mistakes and postpone disclosure of uncomfortable facts to shareholders. This proposed change is yet another move to strengthen the position of those already in power,

Janique S. Carbone
Friendswood, Texas

Janis Atlee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Janis Atlee Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Fraud and corruption in government and business are topic that should be resolved instead of compounded.
Money talks but buyers no longer trust what is being said.
Keep reporting clean and quarterly.

Janis Bergen — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Janis Bergen Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY. KEEP IT TRANSPARENT!

Janis Quimby — Jun 20, 2026
Subject: S7-2026-15 Comments From: Janis Quimby Affiliation: Jun. 20, 2026 What more secretive ways to keep us in the dark.

Janis Voelker — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Janis Voelker Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: To make these proposed changes, it will change who/when/how's methods to favor a select group. That will break what fairness there is.

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janney flora — Jun 20, 2026
Subject: S7-2026-15 Comment From: janney flora Affiliation: Jun. 20, 2026 That's Craziness!!! What would they do if we all pulled our money out? Because that's what I would do!

Yahoo Mail: Search, Organize, Conquer

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janyce p — Jun 20, 2026
Subject: S7-2026-15 Comments From: janyce p Affiliation: Jun. 20, 2026 Do not stop quarterly reporting ... Ever.
Signed
Bookkeeper

Janyce

'I'm just one epiphany away from a paradigm shift'

Jared Hale — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jared Hale Affiliation: Jun. 20, 2026 My name is Jared, I'm a machine operator in the blown films industry, SEC, keep the reporting quarterly!
As a young adult, I've been investing for roughly 5 years now to have another stream of income just to get by. This would force me to adhere to hearsay or delay investing to expand my portfolio. Doing this is a clear indication to me that America is THE playground for the rich, and a plantation for the poor.

Jarrod Rogers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jarrod Rogers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Don't allow public companies to hide vital information.

Jason Buchino — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jason Buchino Affiliation: Jun. 20, 2026 My name is Jason Buchino. I'm a Hospital Administrator.
STOP pandering to the elitist fraudsters. Your complicit in the fleecing of Americans by supporting this nonsense.
Do right by the masses for a change.

Jason D Bulsa — Jun 20, 2026
Subject: S7-2026-15 From: Jason D Bulsa Affiliation: Jun. 20, 2026 No sec since 2008

Yahoo Mail: Search, Organize, Conquer

Jason Doll — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jason Doll Affiliation: Jun. 20, 2026 No. This will only hurt the average American who is trying to scrape and save as best they can. Do not do this.

Jason Hogue — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jason Hogue Affiliation: Jun. 20, 2026 Jason Hogue, General Utility, missouri. Keep the quarterly reporting for my savings and so much more.

Yahoo Mail: Search, Organize, Conquer

Jason Scogin — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jason Scogin As an individual investor, I rely on quarterly reports to keep track of the companies that I am either already invested in or am interested in possibly investing in. Getting this information quarterly helps to bridge the gap that would grow between an individual shareholder and insiders. I am a long-term minded investor, but getting this information quarterly helps me to monitor my investment thesis and make sure these companies are performing in a way that keeps me invested for years. The level playing field created by quarterly reporting for someone like me would be gone if companies were not required to report as frequently and be monitored as closely. These companies are not being held back by being required to report 4 times a year. I believe that nothing good, for individual investors like myself, would come from companies being able to report less about how they are performing and what they are looking at in the future.

Jason West — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jason West Affiliation: Jun. 20, 2026 Why would you make it more rigged for the elite? It's already rigged in their favor

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Jay — Jun 20, 2026
Subject: S7-2026-15 From: Jay Affiliation: Jun. 20, 2026 I believe whoever involved with pushing this bill should be held accountable and removed from office... They are a terrorist to American society and should be dealt with appropriately.

Jay Cuasay — Jun 20, 2026

Subject: S7-2026-15 Comments From: Jay Cuasay Affiliation: Jun. 20, 2026 Keep the reporting quarterly and remain fiscally responsible. Tinkering will only increase the lack of transparency enabling the uber rich to game the market while leaving regular investors in the dark.

Jay Cuasay
Sterling VA
Sent from my iPhone

Jay Fong — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jay Fong Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are important information for investors. Please don't eliminate this vital piece of information! That only blindfolds us and benefits insiders!

Jay Halfmore — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jay Halfmore Affiliation: Jun. 20, 2026 The corrupt SEC wants to make sure that the average American Citizen will never rise to the corrupt ranks of their donors!!
Why are they scared?
What are they hiding?
We need MORE transparency, not LESS,
YOU BAFFOONS!!
The I.R.S. taxes us every time we get paid.
They can administer that data to be more of a monthly report, instead of just a quarterly.
As is, this is a government for the rich, by the rich, and of the rich.
The rest of us are left out.
We won't be, when we stop funding this fraudulence and corruption.
How about more insight, on insider trades?
Once they were illegal. Or should have been.
Martha Stewart went to prison.
The Trump regime got wealthy.
We, the actual American people, not foreign bots deserve better.
After all ..we pay for it.
How does one get wealthy without our money? They don't.
Maybe we really need to implement a national strike plan.
I will help.

Jay McLellan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jay McLellan Affiliation: Jun. 20, 2026 Don't let public investors down. Public companies should report MONTHLY IMHO. Too much insider bs going on.
Jay McLellan

Jay McLellan

Jay O'Connor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jay O'Connor Affiliation: Jun. 20, 2026 not fair letting the entitled rich keep getting richer off our backs

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Jay Richards — Jun 20, 2026
Subject: S7-2026-15 From: Jay Richards Affiliation: Jun. 20, 2026 NO RELIEF FOR CHEATERS, CORRUPTORS, CRIME. KEEP IT CURRENT AND LAWFUL FOR ALL.

Jayne Parker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jayne Parker Affiliation: Jun. 20, 2026 Please retain the required quarterly reporting. Jayne Parker, zipcode 32967. Retired on Social Security, I need the stability quarterly reports can help to maintain.

Sent from Jayne’s iPhone

Jazelyn Cerda — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jazelyn Cerda Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not change the reporting to twice a year. This benefits CEOs only & we are supposed to be protecting the people not just the few greedy billionaires & millionaires who want to keep everything for themselves. Companies wouldn't be as successful as they are without the people. The workers & the consumers... without us they would have nothing. It is their responsibility to give us accurate reporting & information. Keep the quarterly reporting because its the right thing to do in a world where being dishonest & greedy are too easy.

Jb Connell — Jun 20, 2026
Subject: S7-2026-15 From: Jb Connell Affiliation: Jun. 20, 2026 Most companies can not be trusted to keep their financials above board. Giving them another way to cheat the consumers is crazy..keep it 4 times a year.
John Connell retired Auburn NY

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jbm — Jun 20, 2026
Subject: S7-2026-15 Comment From: jbm Affiliation: Jun. 20, 2026 I say monthly reporting or even more often. With quarterly or longer reporting company insiders can make stock moves and profit from them. Then the market will be settled on that issue by the time the rest of us see the significant information affecting the market price. Moving from quarterly to 6-month reporting gives company insiders a much greater trading advantage over the rest of us.

JD Lane — Jun 20, 2026
Subject: S7-2026-15 Comments From: JD Lane Affiliation: Jun. 20, 2026 This is wrong on so many levels! Why are you trying to hide this information from the public? We are the ones paying your for your overpriced services! Stop the madness, this is wrong…

JDavid Hook — Jun 20, 2026
Subject: S7-2026-15 From: JDavid Hook Affiliation: Jun. 20, 2026 Keep it!

Also require initials at the bottom of each page.

No auto pen signatures.

JDH

Jean Ernst — Jun 20, 2026
Subject: S7-2026-15 From: Jean Ernst Affiliation: Jun. 20, 2026 I want quarterly reporting to keep everyone honest and in the know.

Jean Healey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jean Healey Affiliation: Jun. 20, 2026 YOU MUST KEEP IT QUARTERLY!!

Sent from my iPhone

Jean Henebury — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jean Henebury Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want to be updated quarterly so I can be a informed investor.

Jean Kouns — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jean Kouns Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep company reports quarterly
Do not be deceptive.

Jean L — Jun 20, 2026
Subject: S7-2026-15 From: Jean L Affiliation: Jun. 20, 2026 Please keep the quarterly reporting required for large corporations. There is enough graft and theft and corporate bribery with our

government to stop watching these people carefully. Thank you'
Jean Lightfoot, Contoocook, NH

Jean Leighton Mileham — Jun 20, 2026
Subject: S7-2026-15 From: Jean Leighton Mileham Affiliation: Jun. 20, 2026 We the American people need continued full and frequent financial disclosure and accountability from our government leaders and employees. We need it to begin to mend the fractured trust that is hobbling our nation's aspirations for a brightening future.

Jean Mileham

Jean Sack — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jean Sack Affiliation: Jun. 20, 2026 If this did not work well in the last century, why try it again?

Jean Stegeman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jean Stegeman Affiliation: Jun. 20, 2026 This is an absurd idea. Quarterly reports are a must.

JEANENE KNAPP — Jun 20, 2026
Subject: Comment on S7-2026-15 From: JEANENE KNAPP Affiliation: Jun. 20, 2026 Quarterly reporting is absolutely necessary!

Sent from my iPhone

Jeaneta Temple — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeaneta Temple Affiliation: Jun. 20, 2026 Transparency into companies as to how our economy is going is needed! If companies are losing we need to know since most retirement s are tied into these companies thru stocks. As well what is good for large companies should as well be for small business. Either way; accountability and transparency is very well needed!

Sent from my iPhone

Jeanette — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeanette Affiliation: Jun. 20, 2026 I want to be as informed as possible. While I use the internet some, I struggle with passwords and I prefer “snail mail”. 6 months

is too long too wait for personal information.

Sincerely,

Jeanette Beninger

Jeanette Koenig — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeanette Koenig Affiliation: Jun. 20, 2026 Publicly traded companies need to be transparent all the time. Reducing reports from quarterly to semiannually is a terrible idea.

Jeanie Kee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeanie Kee Affiliation: Jun. 20, 2026 Ethical investments demand ethical reporting 4x every year! I am 72. I deserve better than once every SIX MONTHS NO NO NO.

Jeanie Kee — Jun 20, 2026
Subject: S7-2026-15 From: Jeanie Kee Affiliation: Jun. 20, 2026 As a 72yr old investor, I deserve QUARTERLY reports on how my hard earned $ is doing! Don't allow 2x per year! Horrid idea!

Jeanine Mury — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeanine Mury Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not change the reporting rules hold companies accountable and do not give them the ability to hide information!!!
Give the consumer ti protect their investments

Jeanne Joers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Joers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
You're only catering to the rich by changing the quarterly reports to six month reports. Can you possibly stay FAIR? Every time you do something like this, the gap between the HAVES and the HAVE NOTS grows exponentially.
Americans get further and further from realizing THE American Dream and our government is who is pushing it.

Jeanne Olson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeanne Olson Affiliation: Jun. 20, 2026 I am Jeanne Olson,

Santa Barbara, CA. As less and less pensions exist for those saving and investing for the future, we need visibility into the companies in which we invest. This is especially true as those nearing retirement age are hearing of a potential/probable cut to social security payments in a few years. Those of us responsible enough to save, plan, and invest rely on meaningful, frequent information. Especially now with data frequently at the fingertips, it is not overly burdensome for companies to disclose financials as often as monthly. More insight is preferable to less insight.

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jeanne pfiester — Jun 20, 2026
Subject: S7-2026-15 From: jeanne pfiester Affiliation: Jun. 20, 2026 Four times a year as many employees lost everything because of their foolish greed and never got a penny back!

Jeanne Shull — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeanne Shull Affiliation: Jun. 20, 2026 Quarterly reporting has been very effective and there’s no good reason to change it, unless the government prefers lies over facts. Oh wait— this one does.

Jeanne Steffener — Jun 20, 2026
Subject: S7-2026-15 From: Jeanne Steffener Affiliation: Jun. 20, 2026 Keep the Quarterly reporting. We want to know what is happening. They can't be trusted to police themselves. Jeanne Steffener, retired. Marysville WA. Everyone should be held accountable.
Sent from my T-Mobile REVVL 6x 5G device.

Jeanne Walter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeanne Walter Affiliation: Jun. 20, 2026 Keep the reporting quarterly. Everyone is more accountable when reporting quarterly. Thank you.

Sent from my iPhone

Jeannette Barry — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeannette Barry Affiliation: Jun. 20, 2026 Keep it Quarterly

Sent from my iPhone

Jeannie Janota — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeannie Janota Affiliation: Jun. 20, 2026 PLEASE don't make it even harder for us to make better investing decisions by withholding critical company data.

Thank you,

Jeannie Janota,
Retired Financial Advisor

Sent from my T-Mobile 5G Device
Get Outlook for Android

JEB I — Jun 20, 2026
Subject: S7-2026-15 Comment From: JEB I Affiliation: Jun. 20, 2026 This would reduce confidence in the market and financial institutions, especially for retail investors. Elliminating quarterly reporting will reduce market transparency by depriving investors of timely, material information that would result in less informed decision-making and market volatility. Not to mention that it would make it more difficult for the SEC to detect insider trading, fraud, and financial misconduct that adversly impact stock prices.

Jeb Sturmer — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jeb Sturmer This is a HORRIBLE idea and in no way benefits investors! I have been waiting investing for 40 years and this just terrible.

Jedidias Juarez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jedidias Juarez Affiliation: Jun. 20, 2026 To Whom It May Concern,

I am writing to submit a formal comment in response to S7-2026-15.

My name is Ezra, and I am an electrical engineer. Accountability is not an abstraction in this profession; it is a legal and ethical obligation, since engineering decisions carry the capacity to cause real harm when due care is not exercised. This responsibility is foundational to the practice of engineering, and it is precisely this principle that the bill under consideration threatens to undermine.

As written, this bill would permit companies to knowingly endanger thousands of individuals for the financial benefit of a select few. History offers a clear and repeated lesson on this point: corporations, when given the latitude to prioritize profit over public welfare, have consistently done so. Opting out of accountability should never be available to entities whose institutional incentives reward profit above all else.

This moment carries real weight. It may be remembered the way Citizens United v. FEC is remembered: a decision that treated corporations as entities entitled to outsized influence over the democratic process, opening the door for concentrated interests to dominate public policy at the expense of ordinary citizens. Alternatively, it may be remembered as a moment when that trajectory was interrupted, a moment when the people of this country were treated as the priority rather than an afterthought. The choice belongs to those with the authority to make it, and the consequences will belong to everyone else.

Respectfully submitted,
Ezra J.

Jeff Bacon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeff Bacon Affiliation: Jun. 20, 2026 Please reconsider this change as it will fundamentally affect the way investors look at the market. Investing must maintain trust at the highest level and this proposal is the antithesis of trust-building. As the oversight for our investment opportunities, you must do everything in your power to make sure the companies we invest in are safe and secure and being managed for long-term success.

Jeff Comcast — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeff Comcast Affiliation: Jun. 20, 2026
I spent my entire career in financial services. How does S7-2026-15 align with the SEC's mission to protect investors and maintain fair and efficient markets? How is less information for investors better? Why would going from 3 month reporting to 6 months meaningfully change CEO compensation structures and board strategic outlook? The answer is it doesn't, it's not and it won't. Dress it up however you like, but S7-2026-15 only benefits insiders, not investors. S7-2026-15 should not move forward.
Jeffrey M Green
Retired
Former licenses 7,24,66
Sent from my iPad

Jeff Hallada — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeff Hallada Affiliation: Jun. 20, 2026 It's a ridiculous suggestion, 😂 that only benefits the institutional buyers and the wealthy. The average investor gets screwed as usual !!!

Jeff Johns — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeff Johns Affiliation: Jun. 20, 2026 Why fix what's not broken. Math is real. Please leave it as is. As a retired citizen, I depend on my RMD to get me through each year. If Social Security does diminish, what will people who save money live on?
My answer is NO.

Sent from my iPhone

Jeff Krupke — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeff Krupke Affiliation: Jun. 20, 2026 Requesting the SEC requirement that all corporations must report a true quarterly earnings report!

Sent from my iPhone

Jeff Nelson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeff Nelson Affiliation: Jun. 20, 2026 Mr. Nelson Keep us informed quarterly.

Sent from my iPhone

Jeff Reese — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeff Reese Affiliation: Jun. 20, 2026 Corruption and chaos is not the way to run America. Unless your goal is to ruin America.

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Jeff Regula — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeff Regula Affiliation: Jun. 20, 2026 Why would you reduce reporting requirements? Just say no. Jeff Regula, private investor.

Jeff Santos — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeff Santos Affiliation: Jun. 20, 2026 Switching from quarterly to biannual earnings reports removes transparency from investing and disproportionately affects retail investors like myself who have no access to insider information and rely heavily on quarterly reports to make informed investment decisions. The decision to switch to biannual reports seems like a blatant attempt at hampering retail investors while making it easier for insiders to manipulate the market.
- Jeffrey, age 33, teacher

Jeff Segall — Jun 20, 2026
Subject: S7-2026-15 From: Jeff Segall Affiliation: Jun. 20, 2026 Keep SEC honest in spite of themselves. Corruption and undeserved forgiveness is running wild from the top down. It has to stop. Vote NO on weakening this regulation.

Jeff Stock none — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jeff Stock I use the information received quarterly to make my investment decisions. There is no reason a company can not continue to produce the necessary reports on a quarterly bases. I believe less information on a timely manner will be disruptive and would also allow companies to withhold good or bad information from the public that would be used to make investment decisions. Keep the quarterly reporting for all public companies!

Jeff West — Jun 20, 2026
Subject: S7-2026-15 From: Jeff West Affiliation: Jun. 20, 2026 These CEOs should have to sign off MONTHLY. I lost a job in PA over Enron. And other jobs in the same circumstances. Criminals steal then lie. That's how they become CEOs.

Jeffie Herter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeffie Herter Affiliation: Jun. 20, 2026 I am retired but still rely on monthly or quarterly reports to make my investment decisions. Anything otherwise is bogus. Leave it alone!

Jeffrey Blum — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeffrey Blum Affiliation: Jun. 20, 2026 Dear SEC members,

It’s wrong to change the reporting rules. Quarterly reporting helps everyone make better investment decisions, not just the wealthy. It gives you insight into a business and that leads to a better statement of how a particular business is changing to keep up with the current and possible future state of the economy.

Jeffrey Blum

Jeffrey Campbell — Jun 20, 2026
Subject: S7-2026-15 From: Jeffrey Campbell Affiliation: Jun. 20, 2026 Do your job and not the "bidding of a convicted felon/ felons!"

Jeffrey McMillian — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeffrey McMillian Affiliation: Jun. 20, 2026 With the amounts of money involved it is critical to have the most up to date information with consistent data from year to year! Investment is about the numbers over time!

Sent from my iPhone

Jeffrey Schmitt — Jun 20, 2026
Subject: S7-2026-15 From: Jeffrey Schmitt Affiliation: Jun. 20, 2026 Quarterly reports are absolutely necessary to maintain some degree of transparency and accountability.

Jeffrey Snodgres — Jun 20, 2026

Subject: S7-2026-15 Comments From: Jeffrey Snodgres Affiliation: Jun. 20, 2026 Stop screwing around with our investments and retirements. Do your jobs and keep the reports quarterly, keep them honest and stop the fraud and grift occurring across the board.
Jeffrey Snodgres
Retired Vascular and Solid Organ Perfusionist Univeristy of Arkansas for Medical Sciences

Sent from my iPhone

Jeffrey Walter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeffrey Walter Affiliation: Jun. 20, 2026 Ready to Public businesses need to continue reporting every three months and be held accountable for their business activities , transactions and taxes. So I would like to represent me by voting to (Keep it Quarterly)!

Sent from my iPhone

Jeffrey Walter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jeffrey Walter Affiliation: Jun. 20, 2026 Ready to send Public businesses need to continue reporting every three months and be held accountable for their business activities , transactions and taxes. So I would like to represent me by voting to (Keep it Quarterly)!

Sent from my iPhone

Jeffrey Whetstine — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Whetstine Affiliation: Jun. 20, 2026 Dear SEC, I'm a small investor and small business owner from Greensboro NC. This proposed change is ill conceived and shortsighted. Generally I oppose government interference in business but a single person doesn't have the resources to investigate and monitor the performance of individual companies. We need the government to ensure and enforce transparency and accountability.

My trust in corporations is at an all time low. Quarterly reporting holds the leadership of companies responsible to "come clean"about the health, challenges and status of the business with regularity.

Sent from my iPhone

Jeffrey Zager — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Zager Affiliation: Jun. 20, 2026 Let's not erode overwatch policy put in place as checks and balances to protect consumers and investors!

Sent from my iPhone

Jeffry Wimer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeffry Wimer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a terrible idea and please leave the currrnt system as is, reporting quarterly If any change is needed the reporting should be monthly .
Leave well enough alone please!
Thank you, Jeff Wimer

JEhome — Jun 20, 2026
Subject: S7-2026-15 From: JEhome Affiliation: Jun. 20, 2026 We need to continue quarterly reporting of the financial health of companies. People need this information to be able to determine which companies they want to invest in or work for.

Those who have invested, need to know the details of the company's health to determine if and when to sell their shares.

We need to keep transparency in order to future disasters like Enron. While companies may complain about the requirement effort and cost, the benefits to the public and the country at large, outweigh the impact of quarterly reporting.

Please consider this when reviewing S7-2026-15.

Thank you,

Joseph Elser
Milford, MI

Sent from my iPhone

Jellophone — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jellophone Affiliation: Jun. 20, 2026 Linda Holzman. As an individual with limited stock investing set up to last me the rest of my life I want to be able to have total transparency to my money. You have no right to take that away from me.

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jen eggers — Jun 20, 2026
Subject: S7-2026-15 From: jen eggers Affiliation: Jun. 20, 2026 If we didn't have so much evidence of corporate greed/fraud we wouldn't need this reporting. But we do and so here we are. Quarterly reporting is a must have. I worked in investor relations at one point in my career, it's not that hard to do.

Jen Norden — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jen Norden Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 is the evidence of greedy corrupt people. Rules like this aim to disenfranchise &

hobble opportunity. Investors need information to make critical decisions. Do not take away quarterly disclosures.

Jena Lewis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jena Lewis Affiliation: Jun. 20, 2026 Keep the quarterly the SOP.

Thank you
Jena S Lewis

Jene Windle — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jene Windle Affiliation: Jun. 20, 2026 Not a good idea. I say NO

Sent from my iPad

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jennelle perry — Jun 20, 2026
Subject: S7-2026-15 Comments From: jennelle perry Affiliation: Jun. 20, 2026 Jennelle Perry Supervisor, it helps to keep our company's honest. We the people have a right to know. This way they can have only 1 set of books. Transparency for All.

Jennifer Amyx — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jennifer Amyx Affiliation: Jun. 20, 2026 Jennifer Amyx, Asst Professor of Political Science. Quarterly reporting is essential for small amount investors like me. It makes no sense to lengthen the window of opacity into a company’s financial status. Investors lose and companies win when reporting is not quarterly. This is wrong and could lead to a decline in smaller investors in the markets. The increased risk borne by investors is unfair and unwise. It will lead to bigger shifts, when they happen.

Jennifer Arqueros — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jennifer Arqueros Affiliation: Jun. 20, 2026 Quarterly reporting is beneficial for clear understanding of what’s happening in the US and employment, but also in other ways too. Child Support offices rely on quarterly reports. Businesses already take their sweet time getting their reports in on time, giving them more leeway is not the answer.

Sent from my iPhone

Jennifer Baron — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jennifer Baron Affiliation: Jun. 20, 2026 Jen Baron,

Registered Representative- do Not allow Corporations to skip quarterly reports for semi annual.

Why do we have to keep making the same mistakes over again??

They must report to the Shareholders!

Sent from my iPhone

Jennifer Doucet — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jennifer Doucet Affiliation: Jun. 20, 2026 To the members of the SEC,

Investors need current information to make wise investment decisions and to protect them from corporate misconduct. Too much can change in six months.

Preserve the quarterly reporting rule.

Sincerely,

Jennifer Doucet, PhD
Investor

Sent from my iPhone

Jennifer Eichstedt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jennifer Eichstedt Affiliation: Jun. 20, 2026 My spouse and I are headed toward retirement. We have to know what is happening with companies, and the stock market, in which our funds are invested. Do not roll back quarterly reporting! Companies need to be as transparent as possible so we can make informed decisions. Jennifer E, public servant

Sent from Gmail Mobile

Jennifer Foust — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jennifer Foust Affiliation: Jun. 20, 2026 This is obviously history repeating itself. Why is it so hard to learn from the past. Why hurt the American people. Quarterly reporting is not that difficult. I say NO to this proposal.

Jenn Foust

Sent from my iPhone

Jennifer Garbarino — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jennifer Garbarino My husband has recently retired and I am coming up on retirement. We've worked hard and saved for this. We rely on quarterly reports to make decisions about our retirement savings. Eliminating half the reporting requirements (and let's be honest very few companies, if any at all, will do quarterly reports optionally) significantly impacts our ability to make timely decisions. At our ages, we don't have decades for our portfolio to recover from volatility caused by large gaps in reporting time. We need this agility. We urge you to reject this proposed rule.

Jennifer Gross — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Gross Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not allow private companies to hide vital information for 6 months (proposed Rule S7-2026-15). Reporting need to remain as a quarterly plan for check an balances and allow people (me) consumer/investors the opportunity to make changes to protecty investment and retirement. Making any change to extend the reporting time to every 6 months is unacceptable and harmful to the public. Company transparency needs to be held to a high standard. More transparency means leass fraud. The current quarterly reports provides builds trust in a company and its investors. 6 months allows a longer time to pass before concerns can be addressed and losses incurred. I rely on the current quarterly reporting system and oppose any change to extending reporting time on public companies. Retail investors like myself would take the hardest hit if this proposal is adopted. Flying blind on my investments for 6 months is unacceptable! Protect the people that vote you into office. DO NOT support proposed Rule S7-2026-15. Vote NO!
Sincerely,
Jennifer P Gross

Jennifer King — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jennifer King While I understand that this ruling is intended to ease some of the burden of reporting for affected businesses and corporations, I believe that given the current market swings, it is vital for ALL investors be able to timely monitor their investments. In this age of rampant fraud and abuse, financial transparency is even more important and this bill would be detrimental to that.

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jennifer l drew — Jun 20, 2026
Subject: S7-2026-15 Comment From: jennifer l drew Affiliation: Jun. 20, 2026 The American citizens should not be taking financial hits on our their hard earned money in a a country that touts its a powerhouse. When we go broke, the government goes broke.. and corruption start taxing the rich

Sent from my iPhone

Jennifer Lombard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jennifer Lombard Affiliation: Jun. 20, 2026 Don't you have enough to worry about ?!? Do we need to be the "dirty South"?!? Between the portal and the affairs - can we bring some accountability and character back to college football? Please - keep things as

they are the portal has done enough damage

Jennifer Lombard
Transaction Manager
Jen.lombard@outlook.com
754-368-3571

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jennifer mateo — Jun 20, 2026
Subject: S7-2026-15 From: jennifer mateo Affiliation: Jun. 20, 2026 Jennifer Mateo retired nurse. And yes, I feel these people should definitely begin be overseen because when they're not they run amok .. Take advantage of financial situations.And people, including children and the things that they do, are horrific.And I want it to come to an end.... Sincerely, someone who's watching and who isn't afraid to stand up!!!

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jennifer Mulligan — Jun 20, 2026
Subject: S7-2026-15 Comments From: jennifer Mulligan Affiliation: Jun. 20, 2026 I'm retired, and keeping an eye on my investments is now my job. I need information more often, not less. I want my statements quarterly!

Jennifer Mulligan

Jennifer O'Connor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jennifer O'Connor Affiliation: Jun. 20, 2026 Jennifer O'Connor
Portfolio Manager (IT software/industry process), Boston MA

Why is this even being considered!? Evidence shows it didn't work out well in the past. In the day of computers, automation and AI it should be easier than ever to file. We should be moving towards more transparency not less. I say keep it where it is. If it ain't broke, don't fix it!!! As an investor I'd be leary of the company that chose to file twice a year and would likely put my money elsewhere.

Jennifer Partridge — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jennifer Partridge Affiliation: Jun. 20, 2026 QUARTERLY REPORTING IS ESSENTIAL!!! Transparency is so important! I will move my money to other investments if the SEC takes away this protection. :(
Jennifer Partridge
Med School Researcher & Lecturer

Sent from my iPhone

Jennifer Randolph — Jun 20, 2026
Subject: S7-2026-15 From: Jennifer Randolph Affiliation: Jun. 20, 2026 I am an employee with a large home builder, and I have quarterly reviews to ensure that I am accountable and productive for the company I work for. It stands to reason that the company I work for, and the companies I support with the money I earn from my company, should be accountable to me for that same interval.

Jen Randolph

Jennifer Roser — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jennifer Roser Affiliation: Jun. 20, 2026 A big fat NO!!!

Jennifer Roser — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Roser Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep everything public!!

Jennifer Rutherford — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jennifer Rutherford Affiliation: Jun. 20, 2026 I want quarterly reporting for my investments. Jennifer Rutherford, retired educator.

Jennifer Sloan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Sloan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am writing to say that 3 months is the appropriate time to receive information. It should remain as such. Time should not being the favor of corporations. We the people are tired of the corruption and fraud. 6 months is to large of a window to receive information

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Jennifer Soderberg — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jennifer Soderberg Affiliation: Jun. 20, 2026 Why the need for secrecy???? Only sounds suspicious. Always have transparency!!!

Sent from my iPhone

Jennifer Stewart — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jennifer Stewart Affiliation: Jun. 20, 2026 As an independent contractor, I must file quarterly reports and taxes. Why shouldn't they? Not filing quarterly is ridiculous!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Jenny Arrington — Jun 20, 2026
Subject: S7-2026-15 From: Jenny Arrington Affiliation: Jun. 20, 2026 Keep the reports quarterly to avoid fraud. Sincerely JennY Arrington from Guthrie Ok 73044

Jenny Polansky — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jenny Polansky Affiliation: Jun. 20, 2026 Jennifer Polansky, teacher, private citizen whose retirement planning relies on secure investments. Without regular reporting I cannot make decisions to sustain myself financially, and avoid reliance on public programs. I worked hard for my benefits. Companies should follow ethical standards and make quarterly reports.

Jenny Wagner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jenny Wagner Affiliation: Jun. 20, 2026 If you want ordinary people to trust, then be trustworthy and show us what you are doing.
Just a reminder: there are way more of us than there are of you (who control wealth), maybe we deserve some respect.

Jenny Wagner

Jeremy Bernier — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jeremy Bernier Affiliation: Jun. 20, 2026 Stay with the quarterly. My vote. Because I don’t see a good reason not to.

Sent from my iPhone

JEREMY HOLLAND — Jun 20, 2026
Subject: S7-2026-15 Comment From: JEREMY HOLLAND Affiliation: Jun. 20, 2026 Keep quarterly reports

Fondly,
Jeremy H Holland
5617796868
Jerhilhol@gmail.com

749 equestrian trail road
New canton va
23123

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jeremy ray — Jun 20, 2026
Subject: S7-2026-15 From: jeremy ray Affiliation: Jun. 20, 2026 My name is Jeremy Ray I'm self employed and I'm from Northwest Indiana the reason this matters to me is because every single thing this Trump administration is done has been crooked underhanded full of fraud deceit and lies and the fact that you can only have to look at Russia to see what that does to a military and to a population in order to see where this all ends it's so obvious that this crooked corrupted State of America will not stand it is becoming more and more divided and it just as is on our our fiat currency divided we fall they can print enough money to bomb every brown person on the other side of the planet but you can't fund education school lunches you're all pro-life but not about daycare something is wrong with the priorities in this country

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Jeremy Taranto Jeremy Taranto — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Taranto Jeremy Taranto Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I cant think of a more crippling move to our already international weary friends let alone domestic investment. This will backfire.

Jeri Kampen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jeri Kampen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Is this what happens when the current administration deregulated everything? This is a bad idea! How will people judge the success of their investments? How?

Jeri Khajeh-Noori — Jun 20, 2026
Subject: S7-2026-15 From: Jeri Khajeh-Noori Affiliation: Jun. 20, 2026 This proposal encourages dishonesty in a group already known for ignoring the law. Don't do it.
Jeri Khaeh-Noori, Landscape Designer, Vincennes IN 47591

Jeri Khajeh-Noori
Landscape Designer
813-833-5413

Jeri Schroeder — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jeri Schroeder Affiliation: Jun. 20, 2026 It works as is and

should not be adjusted to benefit those that would take advantage. Give them an inch, they'll take a mile!

Ms Jeri Schroeder
Retired Professional

Jerriann sivak — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jerriann sivak Affiliation: Jun. 20, 2026 Keep the quarterly reporting

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Jerry Kuhn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jerry Kuhn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am a retired citizen living off of my savings and retirement accounts. Whether you are still working building your savings or retired, I can tell you that quarterly filings from Corporations are critical for retail investor success. I can't believe that the elimination of this timely transparent information to retail infestors is even a consideration. Just consider how fast things change! Holding back information for 6 months creates serious risk for the retail investor. Again, retail investors cannot be successful if this timely information is arbitrarily taken away.
Jerry Kuhn

Jerry Penny — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jerry Penny Affiliation: Jun. 20, 2026 Keep everything transparent and fair for the investors. Keep the quarterly reporting.

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jerry smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: jerry smith Affiliation: Jun. 20, 2026 I’m retired and want more information, not less. I’m tired of the oligarchs getting the breaks and we get the shaft. I’m voting for folks opposed to this
Gerald Smith

Sent from my iPhone

Jerry Vandewater — Jun 20, 2026
Subject: S7-2026-15 From: Jerry Vandewater Affiliation: Jun. 20, 2026 Reducing these watchguard requirements looks to me like a "slippery slope that should be avoided at all costs.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Jess Cruz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jess Cruz Affiliation: Jun. 20, 2026 I'm a retired business professional who wants transparency in the industry so I can develop my own decisions based on relevant data.

The visibility of company performance is critical to timely decisions in investment management.

Jesse Cruz

Jess Cruz

Jesse Zimdars — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jesse Zimdars Affiliation: Jun. 20, 2026 Jesse Zimdars, currently semi-retired, but returning to work force. At minimum keep the historical mandate of quarterly reporting for reasons of more ethical business practices and transparency to the masses for public promotion or outcry. It also provides some transparency to individual business health for investment interests. My preference is for monthly reporting with no more than a +/- 3-calendar day window for reporting.

Jessica Canfield — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jessica Canfield Affiliation: Jun. 20, 2026 We should keep quartely reporting. Anything less is a disaster waiting to happen and seems as though if the rich keep doing things like this the COUNTRY WILL COLLAPSE NOT JUST THE ECONOMY.

Jessica Egnew — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Egnew Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Americans need transparency with our money. Keep the quarterly reports.
respectfully,
jessica egnew

Jessica Fischer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jessica Fischer Affiliation: Jun. 20, 2026 Publicly held companies need to be kept to quarterly reports. Americans could loose life savings if companies are allowed to hide their financial reports for six months.

Sent from my iPhone

Jessica Lacoss — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jessica Lacoss Affiliation: Jun. 20, 2026 Pleasee do not change reporting to every six months! As an investor this would make me want to stop trading.

Jessica Lacoss

Jessica Stine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Stine Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
How is this decision in the best interest of the investors? It is not. Sounds like you want to be lazy. I use the latest info to invest and actual results are vital for that. How can I trust a forecast if I don't have actual to see if their forecasts are good?

Jessica Warner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jessica Warner Affiliation: Jun. 20, 2026 There should be no elite players in the know how of company profits to be able to play the market and gain enormous wealth without risks. This is basically allowing insider trading to the extremely wealthy.

Jill Aldrich — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jill Aldrich Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is obviously not a good move for the consumers and nota necessary move. Transparency always works so quarterly has been working and not a good reason to abolish it!

Jill Bonell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jill Bonell Affiliation: Jun. 20, 2026 Quarterly reporting should be continued for the investors and stick holders. It gives more visibly to what is actually happening at the company.

Sent from my iPhone

Jill Cyrus — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jill Cyrus Affiliation: Jun. 20, 2026 Keep it Quaterly

Yahoo Mail: Search, Organize, Conquer

Jill Dozier — Jun 20, 2026
Subject: Keep it Quarterly! From: Jill Dozier Affiliation: Jun. 20, 2026 My name is Jill Dozier and I am

against chnging the quarterly reporting! I rely on that information for my retirement adjustments. And this simply is not working in other countries. This is not a gold standard, but is a totally not working strategy. Also, the savings to companies aren't worth the cost to me as an individual and as a business owner.

Jill Dozier

Jill Frederickson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jill Frederickson Affiliation: Jun. 20, 2026 Quarterly reporting is important to maintain regulatory insight and informed investment. Business functions best with strong guide rails and careful attention. Early warning signs of problems in businesses will be muted in a financial world that moves faster than ever before without quarterly reporting. When new business tools and efficiency has made doing reporting simpler and easier than ever before, there's no excuse other than corruption to change from quarterly to semiannual reports. Keep it about truth and respect the investors' right to know.

Jill Frederickson,
Financial and Client Services Assistant.

Jill Gordon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jill Gordon Affiliation: Jun. 20, 2026 Absolutely not. In this day and age things move quickly and changing it from quarterly, allows companies more time to hide things and manipulate the market. With all the fraud coming to light, this is not the time to allow less reporting.

Jillene Dolister — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jillene Dolister Affiliation: Jun. 20, 2026 Stay on the quarterly schedule, or change it to monthly. We need transparency.

Sent from my iPad

Jim — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jim Affiliation: Jun. 20, 2026 We pay quarterly taxes to the IRS. I want to see books every 90 days

Sent from my iPad

Jim & Donna Gawlas — Jun 20, 2026
Subject: S7-2026-15 From: Jim & Donna Gawlas Affiliation: Jun. 20, 2026 No. Continue quarterly reporting! We DO NOT want another Enron!!!

Jim and Connie Wilson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jim and Connie Wilson Affiliation: Jun. 20, 2026 Greetings,

I m opposed to changing the current quarterly reporting requirement. Investors like myself need the transparency the current requirement provides. Please do not change it to every six months.

Thank you.

James Wilson

Sent from my iPad

Jim Carney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jim Carney Affiliation: Jun. 20, 2026 Yet one more opportunity to screw the public. What would happen if all the pissed off people pulled out of every participating company's equities? It would certainly be something I would look at when choosing investments. Do the right thing, quarterly reporting is the least you can do

Jim Carney
818-522-9544

Jim Cornelius — Jun 20, 2026
Subject: S7-2026-15 From: Jim Cornelius Affiliation: Jun. 20, 2026 Quarterly reporting is essential to make sure the reporting results
present a true picture of how a company is doing. The CEO's need to
publicly verify the accuracy of their company's results every quarter.
Blythe Kropf, Morrisville, PA, retired from NY Public Library

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Jim Darst — Jun 20, 2026
Subject: S7-2026-15 From: Jim Darst Affiliation: Jun. 20, 2026 Quarterly accountability is necessary tool to help investors receive certified statements. Trust me our books are accurate every six months as in the proposed rule creates opportunities for fraud. A lot of people seem to forget President Trump who supports the deregulatory actions of the SEC has been convicted of business fraud. Investors trust is paramount to our financial system.

Sent from my iPhone

Jim Dougslas — Jun 20, 2026
Subject: S7-2026-15 From: Jim Dougslas Affiliation: Jun. 20, 2026 **** you leave it alone!!! Got it?

Yo, u got this from my phone🤪

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jim foley — Jun 20, 2026
Subject: S7-2026-15 Comments From: jim foley Affiliation: Jun. 20, 2026 As an investor i expect quarterly reports, if not even more frequent reports in this age of computer driven reporting and trading.

Jim Lehmann — Jun 20, 2026
Subject: S7-2026-15 From: Jim Lehmann Affiliation: Jun. 20, 2026 I am retired and rely on my IRA to survive. I want stock reports signed off quarterly.

Jim Mason — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jim Mason Affiliation: Jun. 20, 2026 Do not change any company financial reports. Everything stays open to all .

Jim Orr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jim Orr Affiliation: Jun. 20, 2026 The quarterly reporting should remain intact for investors and shareholders to be aware of how a business is doing. Making the period six months opens investors and shareholders like myself to misrepresentation and fraud and imperils our investments and retirement savings. Please keep the three month reporting requirement.

Jim Palmer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jim Palmer Affiliation: Jun. 20, 2026 Retail investors don’t have full time staff members. Don’t put us at a disadvantage. Don’t eliminate quarterly reporting requirements!

Jim Palmer
Missouri

Sent from my iPad

Jim Proce — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jim Proce Affiliation: Jun. 20, 2026 This initiative is going backwards. If anything more reporting would yield more results. What gets measured gets done. I am a 45 year public official of local government and the organizations I have led as a city manager prospered and continually approved simply by being transparent with other people’s money. Corporations should do the same, especially when many of them can be directly responsible for market crashes like 2008. The absurdity on such a move diminishes their accountability.

James Proce, ICMA-CM
Former ICMA Credentialed City Manager
CEO - Proce Municipal Advisors
Dallas TX

Jim Proce, ICMA-CM, PWLF, MBA

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jim saunders — Jun 20, 2026
Subject: S7-2026-15 From: jim saunders Affiliation: Jun. 20, 2026 It only takes a a little extra time to report quarterly. For all the money they make (and could possibly steal), every 3 months is necessary. Why would you think about changing?

Sent from my iPhone

Jim Schlachter — Jun 20, 2026
Subject: S7-2026-15 From: Jim Schlachter Affiliation: Jun. 20, 2026 Maintain quarterly reporting and executive fiscal responsibility.

Jim Schlachter
Poulsbo WA

Jim Wagner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jim Wagner Affiliation: Jun. 20, 2026 To Whom it may concern.

I'm completely against the semi-annual reporting proposition. I believe that companies should remain reporting quarterly so that the average investor can have more information.

Although I can understand the theory of lessening businesses requirements so that they can worry less about reporting and focus more on business sales and growth, I do not believe this is overall the best approach. Too much time can go between reporting and the average investor will be kept in the dark. More information is better than less information in my opinion. Please do not allow this change in the reporting requirements.

Sincerely,

Jim Wagner
484-459-0958 mobile & text

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jim Waters — Jun 20, 2026
Subject: S7-2026-15 Comment From: jim Waters Affiliation: Jun. 20, 2026 You're scumbags just like Scump.

Jim Wells — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jim Wells Affiliation: Jun. 20, 2026 Absolutely don’t want to revert to the dark ages with semi annual reporting. Thusxjeoprdizes Anericans life savings. We need to hold companies to high standards of transparency- Pkease keep the quarterly reporting requirement!

Sent from my iPhone

Jim Westhafer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jim Westhafer Affiliation: Jun. 20, 2026 Keep it at quarterly reporting.

Just another stupid idea by dear leader.

Jim Wynn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jim Wynn Affiliation: Jun. 20, 2026 I bought my stocks on quarterly reports so I’ ll
plan on keeping the ones that post quarterly.

Sent from my iPhone

Jimmy R. Coolidge Retired Small Business Owner — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jimmy R. Coolidge As an independent individual investor, I consistently use the quarterly and annual reports provided by companies to the SEC in my research to determine the quality and effectiveness of a company's management and production teams. Risk management is a very important part of knowledgeable and successful investing. The quarterly report is the one tool that improves one's ability to manage risk across all industries and companies. Without the quarterly report, the small individual investor will have much less, and I might add, much less dependable, information on which to base their investment decisions. I do agree with one thing that was mentioned in the press release - companies should not have to report or disclose immaterial information (non-financial), but quarterly financial and operational information is very material to the individual investor. In fact, it is crucial to their ability to evaluate the company and its management. With the speed and amount of information being generated by the advanced digital technology, it is imperative that the amount of information provided by companies to their investors is not reduced. Because it is to the company's own advantage to know how well its business and management are performing, companies are already recording and internally reporting data on a monthly, weekly, and even daily basis. I noticed that it was stated in the footnotes that the proposal does not affect the frequency or timing of a company's earnings call and earnings release. I believe this proposal will reduce the number of earnings releases and earnings calls, thereby further reducing the information available to the individual investor.

Jo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jo Affiliation: Jun. 20, 2026 Any business should keep records of everything and be able to produce a report with little notice, any time of the year. Quarterly is traditional, and there is no reason to give them more time. Either they are run like a business and keeping track of their financials, or they aren't and should not be given any consideration.

Joellyn Clark
Income Tax Preparer

Jo Ann Howse — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jo Ann Howse Affiliation: Jun. 20, 2026 I demand clear, concise and quarterly reports on all investments. It is
my right to be informed!

Jo Ann Sisemore — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jo Ann Sisemore Affiliation: Jun. 20, 2026 I'm not a large investor, but people like Warren Buffet thought it was the correct path to follow. And I agree with quarterly report.

Sent from my iPhone

Jo Anna Harris — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jo Anna Harris Affiliation: Jun. 20, 2026 It’s important for companies to remain honest with their investors. Allowing companies to change their reporting to semi-annual from quarterly will leave many investors in the dark with important facts about their investment choices.

Reporting must remain quarterly, to keep investors informed properly.

Sent from my iPad

Jo JoRunner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jo JoRunner Affiliation: Jun. 20, 2026 Any business needs to have transparency by moving financials out to 6 months gives more time for fraud and other illegal activity dead set against

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Jo Schultz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jo Schultz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
so I'll be blind to the goings on in the companies i
invest in for 6 months?!?
what the heck are you thinking?!!
let's do more to screw all of us that are not wealthy enough to get insider information.

how can you sleep at night?!?
you are making America an awful place!

READ THE CONSTITUTION
OUR CONSTITUTION
Jo Dee Schultz

Jo-Anne Daugherty — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jo-Anne Daugherty Affiliation: Jun. 20, 2026 Savings to companies (minimal, cost of doing business!)is not worth the cost to me (investment decisions, add more/less to my grandsons college fund, change strategy)! I rely on quarterly information!
Jo-Anne Wigginton
Retired admin asst. Hux Cancer Center
Terre Haute, Indiana

Sent from my iPhone

Jo-van Mangum — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jo-van Mangum Affiliation: Jun. 20, 2026 No system is perfect, but this is the best that we have. This would not be an improvement.

Get Outlook for iOS

Joan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joan Affiliation: Jun. 20, 2026 Having studied and learned from history, quarterly reporting needs to stay. It's is what's best for the people of the US to maintain control of their investments , and provides a window of transparency into companies. Do not eliminate quarterly reporting.

Sent from my iPhone

Joan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joan Affiliation: Jun. 20, 2026 Having studied and learned from history, quarterly reporting needs to stay. It's is what's best for the people of the US to maintain control of their investments , and provides a window of transparency into companies. Do not eliminate quarterly reporting.
Joan Allan
Florida

Sent from my iPhone

Joan Denison — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joan Denison Affiliation: Jun. 20, 2026 Joan Denison, President and CEO. As an investor I expect to see financials on a quarterly basis. Six months is too long to be in the dark. Companies should be transparent and accountable to their investors on a quarterly basis.

Sent from my iPhone

Joan Geanuracos — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joan Geanuracos Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I believe a lot can go wrong on a company in six months. It is important for retail investors to stay informed regarding the workings of a company they have invested in. I believe holding a company accountable quarterly is essential for the investor to know what is happening with their money and if they wish to continue to invest with a company.Quarterly reports keep a pulse on a company and should prevail.

Joan Haigh — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joan Haigh Affiliation: Jun. 20, 2026 Investors deserve transparancy and six month rather than quarterly reporting does not provide that. The SEC should work fot the public good and that means accurate and timely repirting on changing stakes on the market.

Sent from my iPhone

Joan March — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joan March Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: This would be very bad for the public because there is less transparency and waiting 6 months for reports does not give investors enough insight on investing and there could be potential fraud without the SEC doing its job!!!

Joan Pachner — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joan Pachner Affiliation: Jun. 20, 2026 This is a terrible idea that will adversely affect everyone’s investments and will lower confidence. Keep the current reporting system.

Joan Ross — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joan Ross Affiliation: Jun. 20, 2026 As a retired senior who still has to work part-time to supplement my social security, I must do weekly reporting just to be sure I am staying afloat while food and gas and other costs keep going up. Let the reporting stay at quarterly, help keep a tight rein on that horse!!

Sent from my iPhone

Joan Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joan Williams Affiliation: Jun. 20, 2026 That's not right! Give us an equal chance. We The People...are tired of the lies and schemes to keep you prosperous, while we struggle to make a profit on everything. Get it together and play fair

Sincerely,
Kathleen Williams

Joann Connolly — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joann Connolly Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Less transparency means more fraud possible. Retail investors will take the biggest hit.

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joann lariviere — Jun 20, 2026
Subject: S7-2026-15 Comment From: joann lariviere Affiliation: Jun. 20, 2026 The company should know their financial situation at all times. Transparency is key to safeguard the small investors who need to know how the business is doing especially if this is part of their retirement plans. Quarterly filings are essential for everyone -from employees to investors.

Sent from my iPhone

JoAnn Martin — Jun 20, 2026
Subject: S7-2026-15 Comments From: JoAnn Martin Affiliation: Jun. 20, 2026 I'm a senior and don't invest but, I do NOT think this is a good idea. While it may help big companies, it Also gives more time for cheaters and liars and corruption to go without notice. I think in the long run, it will hurt our children's future as well. Just keep it the way it was.. It's been a good way for Many years.
JoAnn Martin

JOANN STEWART — Jun 20, 2026
Subject: S7-2026-15 Comment From: JOANN STEWART Affiliation: Jun. 20, 2026 Without quarterly reporting things can go wrong very quickly without anyone being aware. Please keep it.
Joann Stewart
Watkinsville, GA

Sent from my iPhone

Joann Stewart — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joann Stewart Affiliation: Jun. 20, 2026 Bad idea. Reporting of everything is critical to democracy!

Sent from my iPhone

Joanna Gallant — Jun 20, 2026
Subject: S7-2026-15 From: Joanna Gallant Affiliation: Jun. 20, 2026 Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years.

The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

Do not make this change.

Sent from my iPad

Joanna Gallant — Jun 20, 2026
Subject: S7-2026-15 From: Joanna Gallant Affiliation: Jun. 20, 2026 Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud.

A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back? Unless you're trying to ENABLE dishonesty…

Sent from my iPad

Joanna Gallant — Jun 20, 2026
Subject: S7-2026-15 From: Joanna Gallant Affiliation: Jun. 20, 2026 The SEC says current reports and press releases will fill the gap.

But the fine print says earnings releases ride on Form 8-K as "furnished," not "filed."

That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements.

The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

Keep companies and CEOs accountable to their shareholders!

Sent from my iPad

Joanne Irwin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joanne Irwin Affiliation: Jun. 20, 2026 My name is Joanne Irwin. I'm a retired citizen but still very much dependent upon our economy for my income and well-being. Changing from quarterly to a semi annual reporting status is not a good idea for so many reasons but primarily because people are always trying to play the game, cheat the other guy, & make the big bucks without any consideration for how it affects someone else. And in this day and age Fraud, embezzlement & other forms of cheating are way too commonly accepted. We don't need to put it into our playbook. We need to stay at quarterly reporting to keep us honest in spite of ourselves. Human nature is always looking for the easier, faster way, but not necessarily a better way. We must keep these checks and balances in our lives.

Sent from my iPhone. Joanne

Joanne Lorimor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joanne Lorimor Affiliation: Jun. 20, 2026 I feel you hide

enough from the everyday people. We are pawns in your get rich schemes. We deserve the know what is going on with your money that we worked hard for.

Sent from my iPhone

Joanne Minton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joanne Minton Affiliation: Jun. 20, 2026 The amount of corruption at the highest level never ceases to sicken me. I hope you all Fry, might not be this lifetime but there is eternity to think about.

JoAnne Paxton — Jun 20, 2026
Subject: S7-2026-15 Comments From: JoAnne Paxton Affiliation: Jun. 20, 2026 Please stop this move. Will cause a lot of damage

Sent from my iPad

JOANNE TAYLOR — Jun 20, 2026
Subject: S7-2026-15 Comment From: JOANNE TAYLOR Affiliation: Jun. 20, 2026 Why the change, which looks like hiding information from The People. As a retired school counselor, I'm trying to make good financial decisions to help with my aging future. I don't have millions to invest, but I'd like an equal chance! Joanne Taylor

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Joany Haag — Jun 20, 2026
Subject: S7-2026-15 From: Joany Haag Affiliation: Jun. 20, 2026 Joan Haag, retired, Arkansas. We are retired and spent our entire lives setting up a retirement account we could depend on. Don't cut quarterly reporting and jeopardize our accounts. History has shown that biannual reporting drops returns as companies relax their reporting. It might not seem like much to a politician or a bureaucrat, but our meager retirement account enables us to live safely. Your responsibility is to keep companies accountable to their investors … do your job.

Get Outlook for iOS

Jocelyn Goranson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jocelyn Goranson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Subject: My view on Rule S7-2026-15
This ruling will blind investors. Periodic reporting on a company's status is essential for informed decision-making about initial and continued investment . Quarterly reporting is not onerous for a company. The financial information is available to them, and their analysis, which is ongoing in any good company, helps potential investors decide if it is a good choice.

This rule is more likely to free companies to engage in marginal financial practice and shoddy bookkeeping as the requirements for revealing financial information are weakened,.
Large investment firms have resources to dig out the information they need, but individual investors such as myself rely on publicly mandated information for investment decisions.
I respectfully request that you do not enact this rule.

Jocey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jocey Affiliation: Jun. 20, 2026 Please stop this change. We already have too much secrecy in the world today. The private sector is what keeps wall street going. This would make people uneasy in investing. Don't make wall street into a casino.
I am a retired senior that is dependent on social security and my investments. Don't remove my ability to live.
Thank you.
Jocelyn Hazlip

Sent from my Galaxy

Jodi Sigrist — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jodi Sigrist Affiliation: Jun. 20, 2026 Jodi Sigrist, Bible-believing investor. The Adversary has power in the secrecy of his moves. Stay in the light with Quarterly reportings.

Jodi Smith — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jodi Smith Affiliation: Jun. 20, 2026 DO NOT TAMPER WITH MY MONEY! This is despicable! Screw with you own money and leave mine alone. 😡 Jodi Smith Nurse Anesthetist (retired) Fairhope Alabama. There is no upside for Americans and it seems seedy for you to start doing this.

Jodi Suchar — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jodi Suchar Affiliation: Jun. 20, 2026 Stop robbing us!!! This will only encourage more fraud!

Jodie Gonia — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jodie Gonia Affiliation: Jun. 20, 2026 I firmly oppose changing

from the current quarterly reports to only twice yearly. I am a retired RN with 45 yr of FT hospital work and have a right to the current quarterly reports. Jodie Gonia

Sent from my iPhone

Jodie Wilson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jodie Wilson Affiliation: Jun. 20, 2026 Jodie Wilson, library administrator. The rich have enough advantages. We should be given fair and equal information to determine where to invest and when to sell. It takes too long to earn our money to lose it due to insufficient information. Stand up for every American's right to invest!

Sent from my iPhone

Joe Adinolfi — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joe Adinolfi Affiliation: Jun. 20, 2026 Joe Adinolfi, retired Sikorsky aircraft engineer in CT. Quarterly reporting is necessary as a mechanism to maintain Corporate accountability.

Sent from my iPhone

Joe and Sue DiPasqua — Jun 20, 2026
Subject: S7-2026-15 Quarterly Reposts to SEC From: Joe and Sue DiPasqua Affiliation: Jun. 20, 2026 There are no reasons that Quarterly Reports to the SEC should not continue. These corporations have employees that can put these reports together without any extra costs and CEOs have time enough to read and sign them without any time lost. Do not permit changes to the frequency of these reports, we the taxpayers are already paying for part failures & bailouts. Do not give big businesses permission to pull the blinds over bad business practices!

Sueane DiPasqua
435 Carolina Hickory St.
Loris, SC 29569

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Joe Bergl — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joe Bergl Affiliation: Jun. 20, 2026 Stop insider trading in its tracks. This is your responsibility. Now take the reins you've been provided and do your job.

Joe Dominick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joe Dominick Affiliation: Jun. 20, 2026 Please keep the Quarterly reporting!

Joe Fauls — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joe Fauls Affiliation: Jun. 20, 2026 Why is there a need to change it? What are the benefits of the change to investors? Why is this Admin so interested in going back in time?

Have a great day,
Joe
Sent from my Razr

Joe Gonzalez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joe Gonzalez Affiliation: Jun. 20, 2026 Jose Gonzalez, retired. Worked 33 yrs of blood, sweat and tears. B Andcthese guys want a free ride? The SEC wants a repeat of ENRON? Or are they following blindly the orange moron?

Yahoo Mail: Search, Organize, Conquer

Joe Hartwig — Jun 20, 2026
Subject: S7-2026-15 From: Joe Hartwig Affiliation: Jun. 20, 2026 Keep it!

Joe Hartwig
321-431-9595

Joe Lee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joe Lee Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't change this requirement

Joe Lowery — Jun 20, 2026
Subject: S7-2026-15 From: Joe Lowery Affiliation: Jun. 20, 2026 Dear SEC,
Please do your job and protect small middle-class investors like my self. We cannot survive another Enron scandal. It's your job as the SEC to protect our investments. Quartly reporting is the only honest way to ensure fairness.

Thank you,
Joseph Lowery
Tacoma, WA 98404

Sent from my T-Mobile 5G Device
Get Outlook for Android

Joe Mascio Sr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joe Mascio Sr Affiliation: Jun. 20, 2026 Julianna Mascio, retired American, I am against this because I feel it will be too tempting for those who engage in insider trading. Therefore, a loss for me and my fellow Americans who are invested in the same companies.

Joe Robey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joe Robey Affiliation: Jun. 20, 2026 There are always going to be bad actors in the corporate world. STOP attempting to roll back safeguards that were put in place to try to lessen the chances of it happening. LEAVE THE QUARTERLY CHECKS AND SIGNATURES IN PLACE.

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joe ryczaj — Jun 20, 2026
Subject: Comment on S7-2026-15 From: joe ryczaj Affiliation: Jun. 20, 2026 Bad idea! Learn from history for once!

Sent from my iPhone

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joe ryczaj — Jun 20, 2026
Subject: Comment on S7-2026-15 From: joe ryczaj Affiliation: Jun. 20, 2026 Bad idea! Learn from history for once!
NO!

Sent from my iPhone

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joe sanderson — Jun 20, 2026
Subject: S7-2026-15 Comments From: joe sanderson Affiliation: Jun. 20, 2026 This a scam for big companies if this passes the little stock payer is doomed little stickers should sell now

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Joel Mackey — Jun 20, 2026
Subject: S7-2026-15 From: Joel Mackey Affiliation: Jun. 20, 2026 Keep quarterly reports. Protect

investors!

Sent from my iPhone

Joel Madeo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joel Madeo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Yet more Trump insanity. Stop this nonsense, protect our country over a fascist loser. He'll be gone in 2028, let's make sure our country outlasts his wannabe facsist government. Be a good conservative, not a member of the cult MAGA movement. It's not too late to do the right thing.

Joey Douglass — Jun 20, 2026
Subject: S7-2026-15 From: Joey Douglass Affiliation: Jun. 20, 2026 Quarterly accountability needs to continue. Less accountability invites more opportunities for shady CEO's to file a false report. Keep their feet to the fire. Joey Douglass, Contract Officer Representative, Fayetteville, N.C.

John B — Jun 20, 2026
Subject: S7-2026-15 Comment From: John B Affiliation: Jun. 20, 2026 Another attempt by the oligarchs to enrich themselves. Keep the current reporting system

Sent from my iPhone

John Ballard — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Ballard Affiliation: Jun. 20, 2026 The current system is hardly detrimental to the overall profitability of any publicly traded company.
If such companies want greater privacy, they can just as easily become private entities without the responsibility to be as transparent!

Sent from my iPhone

John Bareman — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Bareman Affiliation: Jun. 20, 2026 Keep it the same as it is

Sent from my iPhone

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john bartholomew — Jun 20, 2026
Subject: S7-2026-15 From: john bartholomew Affiliation: Jun. 20, 2026 Keep the financial certification rule as it currently stands — four statements a year.

Sent from my T-Mobile 5G Device
Get Outlook for Android

John Bates — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Bates Affiliation: Jun. 20, 2026 I'm not allowed to hide ANY of my literally TENS OF DOLLARS from the Government…….so why should any PUBLIC BUSINESS be allowed to do so….

From John Bates (All Rights Reserved)

John Bland — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Bland Affiliation: Jun. 20, 2026 Do not let big business do this it will only let them get away with screwing the public again

Sent from my iPhone

John Bozarth — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: John Bozarth Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This rule change would put retail investors at a disadvantage. Extending the time between earnings reports makes it harder for retail to determine the health of a company and the trajectory their business.

John Bradley — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Bradley Affiliation: Jun. 20, 2026 Jane Bradley
Retired
I need to see my investments quarterly to make sure they are producing the results I had intended. Being retired this extremely important to my financial wellbeing.

Sent from my iPad

John Cacciapaglio — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Cacciapaglio Affiliation: Jun. 20, 2026 You can't trust corporations, read your history of past corporate corruption. John Cacciapaglio, concerned patriot citizen.

Sent from my iPhone

John Caroon — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Caroon Affiliation: Jun. 20, 2026 John Caroon Wildland Firefighter, I'm a small investor but still deserve info on companies on a regular basis, there are already enough loop holes, large scale firms and investors don't need any more to be even more secessful.

John Caroon

John Chwatal — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Chwatal Affiliation: Jun. 20, 2026 It works better like it is. Maybe even monthly would be better than quarterly. Too easy to hide bad stuff with the delay.

John Connaughton — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Connaughton Affiliation: Jun. 20, 2026 John Connaughton, Retired Navy & Computer Specialist. As someone who worked at the SEC for 10 years, I can't believe you are considering anything that will make it easier for bad players to rip off investors.

Sent from my iPhone

JOHN CROWLEY — Jun 20, 2026
Subject: S7-2026-15 From: JOHN CROWLEY Affiliation: Jun. 20, 2026 Keep reporting in a quarterly basis for all companies

Jack Crowley
From my iPhone

John D Harris — Jun 20, 2026
Subject: S7-2026-15 Comment From: John D Harris Affiliation: Jun. 20, 2026 Keep corporations more accountable to both stockholders and potential stockholders with more transparency not less. This will boost confidence in the markets and participation.
John D Harris

_____
Blessings.

Sent from Proton Mail for Android.

John DeHuff — Jun 20, 2026

Subject: S7-2026-15 From: John DeHuff Affiliation: Jun. 20, 2026 Without quarterly reporting, results won't be posted for 6 months, by which time they are useless. More reporting, more transparency, is the way to go - not less!
John DeHuff
Retired
Great Meadows, New Jersey

Sent from my iPhone
John DeHuff

John Deichmann — Jun 20, 2026
Subject: S7-2026-15 From: John Deichmann Affiliation: Jun. 20, 2026 Why would you consider shortening these reports to twice a year? I want someone in charge who knows what's going on and this requirement keeps them invested in their welfare as well as mine. Let's not forget why and how we got to this point in the first place. So an exec. misses a golf outing or a lunch - fine. And if these guys are using a lawyer or accountant to summarize and a mistake is made both the lawyer/ accountant and the exec should be held liable.
Curious - how many investigations regarding this law have been performed and have there been any convictions? A law on the books is only good if it is enforced.
Executives making the money they make should be required to work as stewards for their employees, environment, and customers. The current law barely holds their feet to these principles.
Keep the Quarterly report.
John Deichmann, Agronomist, Illinois/Missouri. Concerned citizen and active voter.

John DeWitt — Jun 20, 2026
Subject: S7-2026-15 Comments From: John DeWitt Affiliation: Jun. 20, 2026 John DeWitt, retired semiconductor exec, Quarterly reporting keeps the investor informed and enables critical decision making during retirement. Eliminating quarterly reporting will blind many and severely impact those following & investing in cyclical industries.

John DeWitt
Sent from my iPhone

John Egan — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Egan Affiliation: Jun. 20, 2026 keep reporting quarterly you thieves…

Sent from my iPhone

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john elleray — Jun 20, 2026
Subject: S7-2026-15 Comments From: john elleray Affiliation: Jun. 20, 2026 Hey, SEC: Keep It Quarterly!

Sent from my iPad

John Endress — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Endress Affiliation: Jun. 20, 2026 I believe that better reporting improves trust between investors and any corporation. It's worth the effort.

Sent from my iPad

John Endress — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Endress Affiliation: Jun. 20, 2026 To anyone who is actually listening,

I support bi-monthly reporting to reduce stock volatility.John Endress

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John Fleming — Jun 20, 2026
Subject: S7-2026-15 From: John Fleming Affiliation: Jun. 20, 2026 Should continue 4 times a year, just like it is...
John b. Fleming, Cashier, Whitehouse Ohio, everyone is accountable....

John Forslin — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Forslin Affiliation: Jun. 20, 2026 John Forslin, retired State exec.

Regulations are enacted because bad actors have taken advantage of systems and people and society in general. Regulations protect us all from them. Repealing, modifying, softening them only create openings, niches, loopholes for them to find new ways of tricking us. Don't do this!

John Forslin
jfsuperior@charter.net
9068696621
#LeadOnClimate
Pray for the dead, but fight like hell for the living! (Mother Jones)

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john foster — Jun 20, 2026
Subject: Comment on S7-2026-15 From: john foster Affiliation: Jun. 20, 2026 No way

Sent from my iPhone

John Fritz — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Fritz Affiliation: Jun. 20, 2026 My name is John Fritz. I am a school bus driver that has accrued retirement benefits through the Arkansas Teacher

Retirement System, while still being allowed to work, at 73 years of age. SEC quarterly reporting needs to be maintained so that individuals such as myself can resist our retirement system from being invested in war profiteering and other risky schemes. Twice a year is not enough. Keep the quarterly window into Wall Street intact.

John Glass — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Glass Affiliation: Jun. 20, 2026 We need continued quarterly reporting!!! As senior citizens it is extremely important for us to be able to routinely monitor our investments and make adjustments accordingly. For the SEC to think otherwise is simply not acceptable and exhibits how little they think of anyone but themselves! Shameful on your part!!! John and Penny Glass

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JOHN GRIMANIS — Jun 20, 2026
Subject: S7-2026-15 From: JOHN GRIMANIS Affiliation: Jun. 20, 2026 Unless the goal of the second is to see investors cheated and robbed.. keep the quarterly reporting.

John Grimanis

John Guenther — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: John Guenther Affiliation: Jun. 20, 2026 At the risk of aiding and abetting the SEC will be joining in a conspiracy to conciele potentially criminal behavior. The charge of the SEC is to protect the public from unscrupulous behavior.

John Gwinner — Jun 20, 2026
Subject: S7-2026-15 From: John Gwinner Affiliation: Jun. 20, 2026 I've met too many sociopath CEO's. Please don't rid of the quarterly reporting rule. There's no real downside except catching cheaters

== John ==

John H. Price The Motley Fool community — Jun 20, 2026
Subject: File No. S7-2026-15 From: John H. Price Reducing quarterly reporting to semi-annual is not in the best interest of the stock holders. That is like putting blinders on a horse. It removes valuable information from those who need it. I am a stock holders, not a lender. I own part of each company and have a right/responsibility to know the condition of the company.

John Haakenson — Jun 20, 2026
Subject: S7-2026-15 From: John Haakenson Affiliation: Jun. 20, 2026 Quarterly financial reporting is an absolute minimum for investors and professional lenders in order to make sound decisions. The alleged cost savings to comps would be insignificant, a round off error in financial reporting. I'm retired now but was a lender for a large US bank. 10Q and 10k reports were vital along with the other SEC documents. This reduced reporting will promote fraud, increase lender and investor risk and will likely create more uncertainty in public markets. A very bad idea.

Sent from my iPhone

John Haigney — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Haigney Affiliation: Jun. 20, 2026 By relaxing this requirement you are opening the door to falsely reporting P&L. These numbers can be restated later at the expense of the retail investors. This can threaten the retirement of millions of hard-working Americans. Based on current technology, a quarterly statement of earnings, assets and liabilities is not an economic hardship for any large cap or mid cap company. There is literally no valid argument for relaxing this requirement. Please maintain the quarterly reporting requirement.

John Harris — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Harris Affiliation: Jun. 20, 2026 why should it happen it serves only the few not the many so that gives unfair advantage to those that already have many advantages of information that most of us do not have in the America i grew up believing in calls that Unfair

Virus-free.www.avast.com

John Hudson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Hudson Affiliation: Jun. 20, 2026 Do not change back to bi annual reporting. It will kill so many people's progress.

John G Hudson

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john jackson — Jun 20, 2026
Subject: S7-2026-15 Comment From: john jackson Affiliation: Jun. 20, 2026 Quarterly reporting is necessary for accountability.

Yahoo Mail: Search, Organize, Conquer

John Januchowski — Jun 20, 2026
Subject: S7-2026-15 From: John Januchowski Affiliation: Jun. 20, 2026 There must have been the quarterly sign for a good reason. Continue without change.

Sent from my iPad

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john jy — Jun 20, 2026
Subject: S7-2026-15 From: john jy Affiliation: Jun. 20, 2026 Hey what a novel concept , less accountability ! What could go wrong ? Ask the EU ask Singapore . Nah just wait then whine and look for someone to blame .

Sent from my iPhone

John King — Jun 20, 2026
Subject: S7-2026-15 Comments From: John King Affiliation: Jun. 20, 2026 This is ill considered and an insult to ordinary investers. Shameful.
John King, Islesboro, Maine

John Larson — Jun 20, 2026
Subject: S7-2026-15 From: John Larson Affiliation: Jun. 20, 2026 It's blatantly keeping the big wigs and the CEOs honest at quarterly audits these people start throwing around money that's not theirs and we need the accountability to keep them in line as
we have been already proven by the whole Democrat establishment that's going on with our voting systems and everything else in this country the lies keep pouring in so let's keep the audits increasing absolutely!

Yahoo Mail: Search, Organize, Conquer

John Laurin — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Laurin Affiliation: Jun. 20, 2026 Leave it the way it is!!

Sent from my iPhone

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john lewandowski — Jun 20, 2026
Subject: S7-2026-15 From: john lewandowski Affiliation: Jun. 20, 2026 There is absolutely no reason why quarterly reports are a burden and shouldn't stay.
No breaks for the Ken Lay Clones.

Sent from my T-Mobile 5G Device

Get Outlook for Android

John Lindberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Lindberg Affiliation: Jun. 20, 2026 There's only disadvantage to investors by allowing semiannual earnings reports. This administration keeps suggesting multiple ways of decreasing transparency in finance. We, the taxpayers and owners of the companies involved insist on transparency. Keep quarterly reports!

Sent from my iPhone

John MacKechnie — Jun 20, 2026
Subject: S7-2026-15 Comments From: John MacKechnie Affiliation: Jun. 20, 2026 Quarterly reports forever!

John MacKechnie

John Madden — Jun 20, 2026
Subject: S7-2026-15 From: John Madden Affiliation: Jun. 20, 2026 Please keep all reporting quarterly so we know how to invest our money properly and safely.

Get Outlook for iOS

John Mcgreevey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Mcgreevey Affiliation: Jun. 20, 2026 I am writing to express my opposition to decreased company reporting. Based upon past history this change would carry a risk of significant losses to the average investor and could be very damaging to the average American. John McGreevey, physician, northwest Ohio. I am concerned about this because of its' impact on the average investor which would then become damaging to the general economy. Thank you.
John McGreevey
Sent from my iPhone

John Meranda — Jun 20, 2026
Subject: File No. S7-2026-15 From: John Meranda I advise against changing from quarterly reporting to semi-annual reporting. Our culture is fraught with people and corporations doing underhanded things to get ahead.

John Metcalf — Jun 20, 2026

Subject: S7-2026-15 From: John Metcalf Affiliation: Jun. 20, 2026 Let's compromise and make it three times per year. I'm a private politically conservative stockholder from a rural town in Southern Illinois.

John Meyer — Jun 20, 2026
Subject: S7-2026-15 From: John Meyer Affiliation: Jun. 20, 2026 Don't do it. Give them an inch, they'll break the country again.

John Moon — Jun 20, 2026
Subject: S7-2026-15 From: John Moon Affiliation: Jun. 20, 2026 Keep the rules as they stand. They are there for a reason.

John Mose — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Mose Affiliation: Jun. 20, 2026 Don't change the quartly reporting, this action will tip the scale for the wealthy even more. Sincerely
John Mose

John Neu — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Neu Affiliation: Jun. 20, 2026 This is a terrible idea. John Neu. Radiation Therapist Retired. Pro sports are gone in my eyes. College is right behind them. Love my country and Capitalism but hate corporate greed and scum.
U M

Yahoo Mail: Search, Organize, Conquer

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john oconnor — Jun 20, 2026
Subject: S7-2026-15 Comment From: john oconnor Affiliation: Jun. 20, 2026 Protect business you scum

Yahoo Mail: Search, Organize, Conquer

John Oram — Jun 20, 2026
Subject: S7-2026-15 From: John Oram Affiliation: Jun. 20, 2026 Please do not change the reporting process. We citizens depend on the truthfulness' of quarterly reporting.

John Oram
Sacramento, CA
Retired

John Oram — Jun 20, 2026
Subject: S7-2026-15 From: John Oram Affiliation: Jun. 20, 2026 Please do not change the reporting process. We citizens depend on the truthfulness' of quarterly reporting.

John Oram
Sacramento, CA
Retired

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john paxson — Jun 20, 2026
Subject: S7-2026-15 Comment From: john paxson Affiliation: Jun. 20, 2026 STOP THE CORPORATE WAYS OF CORRUPTION

John Rogers — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Rogers Affiliation: Jun. 20, 2026 This will not be in the best interest of the general public who has invested their hard earned money in the stock market. Please do not allow this insulting lack of transparency to go forward.

Sent from a freak wormhole in the space/time continuum

John Scrafano — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Scrafano Affiliation: Jun. 20, 2026 Either they do it or be criminally charged to hide there corruption!

Sent from my iPhone

John Stephens — Jun 20, 2026
Subject: S7-2026-15 Comment From: John Stephens Affiliation: Jun. 20, 2026 This is bull **** and I don't agree with it

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John Szewczuk — Jun 20, 2026
Subject: Comment on S7-2026-15 From: John Szewczuk Affiliation: Jun. 20, 2026 It’s absolutely necessary. Yet another trumpian benefit given corporations to keep the public—-the investors— in the dark. It’s an outrage to go backward.

John Szewczuk, citizen and investor.

Sent from my iPhone

JOHN THOMASON — Jun 20, 2026

Subject: S7-2026-15 Comment From: JOHN THOMASON Affiliation: Jun. 20, 2026 Quarterly reporting should not be a burden for today's businesses with all their financial information online and accessible by computer. Up-to-date infomation is crucial for investors.

Please continue to require quarterly reporting!

Sincerely,

John M. Thomason
11118A Parkfield Dr.
Austin, TX 78758

John Underwood — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: John Underwood Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm a small investor playing by the rules, but me, and millions more are SICK AND TIRED of everything being corrupted And rigged by billionaires, trillionaires, corporations and oligarchs, all abetted by a rotted, corrupt corpse called the Republican Party. We depend on Quarterly Reports to make investment decisions, not INSIDER TRADING done by and for unscrupulous, corrupt elites.

John Wallingford — Jun 20, 2026
Subject: S7-2026-15 Comments From: John Wallingford Affiliation: Jun. 20, 2026 Ever since T-rump took over, he removed restrictions on businesses, let retail and commercial businesses get away with whatever they could to make profits. They are now wallowing in record profits and what would have been illegal swindling of the American public. Stop the rip offs. Their books should be open always.

Sent from my iPad

John Williams — Jun 20, 2026
Subject: S7-2026-15 From: John Williams Affiliation: Jun. 20, 2026 Leave it alone. I don’t understand why you the want to change it. In today’s world greed and corruption are rampant. I’m retired and have seen a lot of it! John w
Williams

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john zolnikov — Jun 20, 2026
Subject: S7-2026-15 Comments From: john zolnikov Affiliation: Jun. 20, 2026 Fudishal responsibility always needs disclosure to avoid any concerns of those who invest in it.

Sent from my iPad

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johnfh01 — Jun 20, 2026

Subject: S7-2026-15 Comment From: johnfh01 Affiliation: Jun. 20, 2026 The public deserve to know the Financials of companies and letting them go dark for 6 months at a time is not fair to investors.

Sent from Proton Mail for Android.

Johnnie — Jun 20, 2026
Subject: S7-2026-15 From: Johnnie Affiliation: Jun. 20, 2026 We, the public are exasperated with the madness of legislatures seeking to circumvent accountability! Accurate Quarterly reporting under penalty of law is the transparency that the public should have a right to. J. Rutledge, Ft. Lauderdale FL. (Educator)

JOHNNY LOFTIN — Jun 20, 2026
Subject: S7-2026-15 Comments From: JOHNNY LOFTIN Affiliation: Jun. 20, 2026 Johnny Loftin keep quarterly

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Johnny Smith — Jun 20, 2026
Subject: S7-2026-15 From: Johnny Smith Affiliation: Jun. 20, 2026 I would like to see NO cha ge to the rule. People in charge often feel they are
the smartest one in room and won't get caught.

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jokercard62 — Jun 20, 2026
Subject: S7-2026-15 From: jokercard62 Affiliation: Jun. 20, 2026 It's really mind boggling to me that we keep stripping away protections that were put in place years ago. Laws that protected the people and not the ultra wealthy, when will it be enough?

Jolee Fanton — Jun 20, 2026
Subject: S7-2026-15 From: Jolee Fanton Affiliation: Jun. 20, 2026 if you dont folkow the law you nerd to go to prison. can you say greed 1000000000000000000000000000000itmes till it sticks in youre brain? I FONT TRUST THE GOVERNMENT WITH MY MONEY. GET OUT OF IT.

Joleen Gockel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joleen Gockel Affiliation: Jun. 20, 2026 Jo Gockel, retired. We conduners need more protections, not less as this new ruling would protect companies. Please do not do this!

Yahoo Mail: Search, Organize, Conquer

Jolene Cetak — Jun 20, 2026
Subject: S7-2026-15 From: Jolene Cetak Affiliation: Jun. 20, 2026 Jolene Cetak
Retired
Olympia, WA

Please maintain reporting requirements for CEO's. Their ability to bypass moral business practices gains ground every day.
If they want to take in millions while workers go without healthcare and job security, at the very least they should be required to report. Please don't ignore the people it will hurt, just to make it easier for them and for you.

Joli Harrington — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joli Harrington Affiliation: Jun. 20, 2026 We need a light on fraud more than ever. Quarterly reporting!

Joli Harrington
Local service based economy: www.yorkcountytimebank.wordpress.com

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Jolinda Walden — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jolinda Walden Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

it's completely irresponsible to give corporations the ability to essentially hide What's going on quarter to quarter basis. everyone knows that a good management tool is one that allows for constant and clear communication. By acquiescing to this corporate request, the SEC is on the corporation's side not on the side of investors whom you are supposed to protect from corporate shinanigans! Shame on corporations for pushing for this and shame on the SEC if it agrees to it!

Joline Thornton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joline Thornton Affiliation: Jun. 20, 2026 Joline, California, Outpatient Pharmacy
This is unacceptable. It provides a massive opening for fraud, theft, embezzlement, and insurance rates, which will skyrocket further when the retailer
 reports those fraudulent "losses." Absolutely not! Keep retailers accountable!

Yahoo Mail: Search, Organize, Conquer

Jolynn Zeller — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jolynn Zeller Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is already ABUNDANT "hiding" of important information from the general public. PLEASE do NOT give companies and individuals to hide essential financial information...this change would undermine transparency.

Jon Boyden — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jon Boyden Affiliation: Jun. 20, 2026 No more funny business! At least quarterly accountability, as businesses cannot be trusted to be ethical.

Sent from my iPhone

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jon Gmod — Jun 20, 2026
Subject: S7-2026-15 Comment From: jon Gmod Affiliation: Jun. 20, 2026 QUARTERLY reports are too far apart since life DOES go at the speed of light. Stop the cheating, be fair

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Jon Klinski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 20, 2026 We need three months reports not six! The last time they did that was in the 50s and the market went down for 15 years

jonathan klinski

Jon Newcomb — Jun 20, 2026
Subject: S7-2026-15 From: Jon Newcomb Affiliation: Jun. 20, 2026 My name is Jon Newcomb and I'm a school teacher from Milwaukee, WI 53207 and I'm frustrated with all the rules that are being rewritten to benefit the wealthy and upper classes.

The quarterly rule was put in place for a solid reason. We want to prevent insider corruption. We want to protect regular people over the corporate execs!

While this administration is known for supporting the powerful, the SEC cannot be part of that legacy.

Please continue with the requirement for quarterly reporting with the accountability jail time for executives who sign lies.

Thank you.

Jon Newcomb

Jon Reisfeld — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jon Reisfeld Affiliation: Jun. 20, 2026 How is this scheme anything but bad for investors? We get less transparency and potentially more fraud. Companies that find reporting requirements too burdensome have a viable option: shutter their doors and leave the playing field to those who play fairly. This just shows me that lobbyists have way too much influence with the SEC and that the agency is losing its way. Jon Reisfeld, concerned citizen.

Jon Rice — Jun 20, 2026
Subject: S7-2026-15 From: Jon Rice Affiliation: Jun. 20, 2026 Keep quarterly financial reports!

Sent from my iPhone

Jon Sias — Jun 20, 2026
Subject: S7-2026-15 From: Jon Sias Affiliation: Jun. 20, 2026 Regardless of the partisan rhetoric, to deliberately allow corporation senior executives the slightest chance to avoid their responsibilities in quarterly reporting signatures is morally reprehensible. And any of you who support or vote for this are traitors to the American people and, worse, simple assholes.
Jon Sias
Nevada
Retired
It matters to me because YOU people in positions of trust and to let this change happen is traitorous.

Jon Starkey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jon Starkey Affiliation: Jun. 20, 2026 Every three months, nothing else!

Sent from Jon’s iPhone

Jon Tuscher — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jon Tuscher Affiliation: Jun. 20, 2026 If it’s not broke don’t fix it!

Sent from my iPhone

Jonah Sly — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jonah Sly Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I do not want my finacial futures to rest atop an overvalued bubble.

Jonathan Manteuffel retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Jonathan Manteuffel Prompt reporting is essential for management of my retirement savings, as I no longer have income to replace it if slow reporting causes me to not adjust my investments soon enough! Please keep reporting requirements at quarterly.

Jonathan McKinnon — Jun 20, 2026
Subject: S7-2026-15 From: Jonathan McKinnon Affiliation: Jun. 20, 2026 Do Not Change The Law. !

Jonathan Seal — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Jonathan Seal Affiliation: Jun. 20, 2026 There is no benefit here to a reduction in reporting. More reporting is easier in this day and age. There is No win to go with less transparency in an era of instant calculation and digital transactions.

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jonathan sills — Jun 20, 2026
Subject: S7-2026-15 Comments From: jonathan sills Affiliation: Jun. 20, 2026 Legal $kimming ?

Sent from my iPhone

JONI Fuller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: JONI Fuller Affiliation: Jun. 20, 2026 To the SEC:
Your argument for changing quarterly reporting to optional semi annual reporting has already proven to be ineffective. I worked many years before retiring, and like anyone, I want to see the companies I have invested in to remain transparent and vigilant in reporting their financial results. If allowed to only report semi annually, this opens the already proven track record of failure seen from the 1950s to the 1970s. A lot can happen in six months time that can change the trajectory of a companies fluency. The public has a right to know if a company is about to go under while trying to make decisions on what to invest in for retirement. The savings companies are getting is not enough to offset the potential damage to the public. Please do not make this change and keep transparency alive.

Joni Martin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joni Martin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I think we have all learned over the past 15 years how little our government and regulators have been able to oversee themselves with any level of ethics. Please don't take away the only transparency we have. We need to increase transparency so that we know what people are doing. The average person/investor already is handicapped by the amount of information that the government officials and insiders share with each other. Please don't make it more difficult. I appreciate your attention to this matter.

Joni Obrecht — Jun 20, 2026
Subject: File No. S7-2026-15 From: Joni Obrecht Stop it, just stop it. This path will destroy our country and our financial security. I am recently retired, and worked as a professional clinical counselor for many years. I live in Ohio. After working my whole life, I am concerned, terrified and angry that my future is not secure.

Joni Precht — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joni Precht Affiliation: Jun. 20, 2026 We need to be protected and keep reporting to quarterly! Full stop!

Sent from my iPhone

Jonice Ferguson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jonice Ferguson Affiliation: Jun. 20, 2026 I believe that ALL companies and non-profits should report their finances MONTHLY to protect against fraud and embezzlement.

May God bless and heal you
Psalm 23 and John 3:16-17

Jonice Ferguson

Jonnie Damman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jonnie Damman Affiliation: Jun. 20, 2026 Sandy Smith -- Retired
Keep the reporting at every 3 months. The system has already been set up and proven. If only the ' Elite' are afforded the ability to see the growth or decline of investments, how does this compare with insider trading? Let the masses know so their personal investment decisions can be made in more 'real time' decisions.

Jordan Frey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Jordan Frey Affiliation: Jun. 20, 2026 Quarterly reporting provides data at a vital timeline to retail investors who don't have access to sophisticated the same sources of information that professional/institutional investors do.
Semi-annual reports will make progress and problems much harder to track at a time that companies change more rapidly than ever due to AI

Yahoo Mail: Search, Organize, Conquer

José Ramalho Policy Analyst, OECD — Jun 20, 2026
Subject: File No. S7-2026-15 From: José Ramalho I am writing to oppose the proposal to allow public companies to replace quarterly reporting with semiannual reporting. Quarterly reporting is one of the most important protections available to individual investors. It gives ordinary shareholders regular, standardised, and comparable information about the companies they own. Moving from quarterly to semiannual reporting would double the period during which investors must operate with less mandatory information. That longer gap is not neutral. It is precisely where uncertainty, volatility, speculation, and mistrust grow. This change would also widen the information gap between insiders, institutional investors, and individual shareholders. Large institutions have access to management meetings, analyst networks, alternative data, expert calls, and other tools that most retail investors do not have. Individual investors rely heavily on public filings. Reducing the frequency of those filings would not eliminate information from the market; it would simply make reliable information less available to the people who need the public disclosure system most. The short-termism argument does not justify this remedy. The problem may be real in some contexts, but the proposed solution is not supported by the evidence. Research by the CFA Institute Research Foundation on the UK market, which examined the move to and away from mandatory quarterly reporting, found no material impact on corporate investment behaviour. In other words, reducing reporting frequency imposes a clear cost on investors — less transparency — without delivering the claimed benefit of more long-term corporate decision-making. The companies most likely to stop quarterly reporting are also the companies where regular disclosure matters most. Large, well-covered companies may continue to report frequently because investors expect it. Smaller and less-covered companies are more likely to take advantage of reduced disclosure requirements. But these are exactly the companies where public filings play the largest role in investor monitoring, price discovery, and market confidence. Making those companies harder to follow does not make them easier to own. This proposal also moves in the wrong direction relative to the broader purpose of the federal securities laws. Regulation FD and the mandatory disclosure framework were designed to reduce selective disclosure and create a more level playing field. Semiannual reporting would move away from that principle. It would make public markets less transparent, less comparable, and less accessible for individual investors. The Commission should also ask a basic question: what problem is this proposal actually solving? Public companies have continued to grow, attract capital, and create value while filing quarterly reports. If the Commission is concerned about unnecessary reporting burden, it should consider targeted reforms: simplifying duplicative requirements, reducing boilerplate, or discouraging excessive quarterly earnings guidance. But cutting the mandatory reporting cadence in half is too blunt an instrument. It weakens investor protection without a convincing evidence-based justification. For these reasons, I urge the Commission not to adopt the proposal and to preserve mandatory quarterly reporting for public companies.

Joseph — Jun 20, 2026

Subject: S7-2026-15 Comment From: Joseph Affiliation: Jun. 20, 2026 I am Joseph Escue, retired software developer from TN Department of Health. We need quarterly reporting so companies can not hide financial facts needed to protect, preserve, and manage retirement investments. If financial data is six months old we are dangerously behind the facts and could disastrously devalue our investments. Some of us could possibly loose everything. Please keep reporting quarterly!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Joseph Arnold — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joseph Arnold Affiliation: Jun. 20, 2026 I'm
Ex ex asking why? Gavin newsom our governor has let SEC , OFF THE HOOK SEVERAL TIMES FOR LAWSUITS . THEN MADE THE TAXPAYERS RESPONSIBLE FOR PAYING THE MONEY INSTEAD OF THE UTILITY COMPANY. How much more money do you people need to squeeze out of the American taxpayer? Can you really sleep that good at night? Or do you think I still have more money? You can drain out of my pockets for the illegals that come into this country , thanks for the opportunity

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Joseph Arnold — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joseph Arnold Affiliation: Jun. 20, 2026 I'm Joseph Arnold
Ex ex asking why? Gavin newsom our governor has let SEC , OFF THE HOOK SEVERAL TIMES FOR LAWSUITS . THEN MADE THE TAXPAYERS RESPONSIBLE FOR PAYING THE MONEY INSTEAD OF THE UTILITY COMPANY. How much more money do you people need to squeeze out of the American taxpayer? Can you really sleep that good at night? Or do you think I still have more money? You can drain out of my pockets for the illegals that come into this country , thanks for the opportunity

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JOSEPH ASTACIO — Jun 20, 2026
Subject: Comment on S7-2026-15 From: JOSEPH ASTACIO Affiliation: Jun. 20, 2026 I’m completely opposed to bi annual reporting. Quarterly reports should NOT be a burden now with AI. Historically biannual reporting is associated with lower returns. Retired physician in GA.
Joseph Astacio M.D.

Joseph Constantine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Constantine Affiliation: Jun. 20, 2026 Stop this change history always repeats itself.. Another scam by the Republicans to enrich their bottom line.To the Securities and Exchange Commission:

JOSEPH LYDIA HEMSLEY — Jun 20, 2026
Subject: S7-2026-15 Comment From: JOSEPH LYDIA HEMSLEY Affiliation: Jun. 20, 2026 Lydia

Hemsley
Community Outreach
It's important for the general public to have
visibility of their actions. Transparency is vital.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Joseph M. — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joseph M. Affiliation: Jun. 20, 2026 And we thought insider trading was illegal and perfectly allowed if your in congress or the senate. Now you want to reward them even more. Your job is to protect everyone and the American people. Since when do you only take care of the rich and powerful and say hell no to the rest of America. Please think seriously about the ramifications that a few made in order to get rich while the rest hold the bag. America first is not just a slogan, it’s a way of life.

Sent from my iPhone

Joseph Miller — Jun 20, 2026
Subject: S7-2026-15 From: Joseph Miller Affiliation: Jun. 20, 2026 I lived in Winter Park when Kenneth Lay rose to power as he accumulated corporate assets and schemed his way to a large company with no financial oversight…It can happen again with all the moral turpitude in the corporate world!!

Sent from my iPhone

Joseph Mills — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joseph Mills Affiliation: Jun. 20, 2026 It is ridiculous, especially now while corruption is running rampant in our financial system, to take down the guardrails that protect consumers from bad actors in the financial system. This is a bad deal for consumers.
Joseph Mills

Sent from my iPhone

Joseph Nizolak — Jun 20, 2026
Subject: S7-2026-15 Comment From: Joseph Nizolak Affiliation: Jun. 20, 2026 Please keep the requirement for investment firms and publicly traded companies to report their earnings and stock situation QUARTERLY. I don’t want to fly blind for six months with my investments. Thank you for looking out for the majority of American investors and keeping the requirement to report QUARTERLY!

Sent from my iPhone

Joseph R. Kennedy — Jun 20, 2026
Subject: S7-2026-15 From: Joseph R. Kennedy Affiliation: Jun. 20, 2026 My name is Joseph Kennedy, I work in the IT field, and live in Dunellen, New Jersey and I want quarterly SEC filing to continue. Do not change it.

Joseph Rice — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Rice Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Everything needs to be transparent so we as investors are not defrauded. You don't have the final word, we do as investors!! You can be voted out just as easily as you were voted in!! The fraud will stop here!

Joseph Speranza — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joseph Speranza Affiliation: Jun. 20, 2026 It needs to stay the way it is

Thanks
Joseph Sp

Joseph Yevich — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Joseph Yevich Affiliation: Jun. 20, 2026 As a retiree I am opposed to the loss of business transparency that would result from semi annual reporting. American citizens are already being lied to by the current White House administration. We shouldn’t be kept further in the dark regarding our financial investments.

Sent from my iPhone

Josephine Harper — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Josephine Harper Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Dear Sirs and Ladies,
we have seen that more frequent reporting gives better information and allows better decision making. Please continue to encourage that. It is important to all investors.
Thank you for your consideration.

Josephine Niemann — Jun 20, 2026
Subject: S7-2026-15 From: Josephine Niemann Affiliation: Jun. 20, 2026 Drop the quarterly and CEOs would have no accountability, and definitely more corruption.

Sent from my iPhone

Josh Collins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Josh Collins Affiliation: Jun. 20, 2026 Josh Collins
Cyber security analyst
I know this administration is all about engaging and allowing the waste, fraud, and abuse that they claim to be trying to eliminate.
But this will only allow it to fester.
If you believe in accountability AT ALL you will kill this scheme before it starts.
We can see what you're actually trying to do.

Josh Nielsen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Josh Nielsen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
JWN - I do not agree with this, and if it goes through I have no reason to continue to hold a single stock, as there is no way to any longer keep track of my investments in a reasonably meaningful timeline. I would also instruct the others that look to me for guidance on their portfolios look to other securities to heavily invest in verses the stock market.

Lack of quarterly reporting will cause disinvestment across companies as investors can't KNOW what their money is doing anymore but twice a year, and if we are talking every 6 months then given another three months and a entire human could be born in that amount of time.....how is it acceptable to allow my investment to simply not allow me to know what they are doing during all this time, good, bad, win or lose, I deserve to know and within a reasonable timeline what my money is accomplishing, or not. THAT IS NOT EVERY SIX MONTHS! Id rather know monthly, not every three, or maybe six, your going in the entirely wrong direction and im wondering what the purpose of the SEC even is at this rate?!?!?

Joshua Barnick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joshua Barnick Affiliation: Jun. 20, 2026 I oppose efforts to reduce or limit quarterly reporting requirements for public companies. Quarterly reports provide investors with timely access to important financial and operational information, helping maintain market transparency and accountability. Less frequent reporting would increase information gaps between companies and investors and could make it more difficult for individual investors to make informed decisions.
While reporting requirements should be efficient and focused on material information, the solution is to improve reporting processes rather than reduce the frequency of disclosures. Regular reporting promotes investor confidence and supports fair, orderly, and efficient markets.
Josh Barnick

Individual investor.
This issue matters to me because I rely on periodic company disclosures to evaluate investments

and monitor the performance of companies in which I invest. Timely access to information helps ensure that all investors, not just large institutions, can make informed decisions.

Sent from my iPhone

Joshua BAUM — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joshua BAUM Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Make the right decision. Prevent corruption take care of america before america takes care of you.

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joshua lochner — Jun 20, 2026
Subject: S7-2026-15 Comments From: joshua lochner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission,

In regards to S7-2026-15, I disagree with the change and want quarterly reporting to stay.

As an investor, I require an accurate assessment of the businesses in which I invest, both for myself and for the fund managers working on my behalf.

Quarterly reporting is essential for evaluating whether a company's plans are sound and on track. Furthermore, maintaining portfolio stability by preventing significant valuation corrections strengthens my confidence in the stock market over other investment opportunities.

I believe it is the responsibility of the SEC to ensure this transparency and oversight.

Best regards,

Joshua L.

Josie Slater — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Josie Slater Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
To remove this longstanding rule, would put millions of average investors at risk of investing in companies that are not good investments. The stock market is not just for the insiders.

Jovita Molina — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Jovita Molina Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Pleading with you to not let this happen. I have to depend on my small investments to live since

social security is not enough. I need to know that my investments are making enough for me to live off comfortably.
Jovita Molina

Joy Lennington — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joy Lennington Affiliation: Jun. 20, 2026 It must stay quarterly. If it goes through and goes for 6 months at a time, it's going to further erode the publicist trust in our government. Please don't allow the twice a year statement!
Keep It Quarterly!!!

Yahoo Mail: Search, Organize, Conquer

Joy Marcus — Jun 20, 2026
Subject: S7-2026-15 From: Joy Marcus Affiliation: Jun. 20, 2026 Respectfully, but passionately:

This proposed change is A TERRIBLE MOVE that screams CORRUPTION. OUR CURRENCY is valued because we have been a nation of laws and YOUR policies will collectively plunge us into bankruptcy.

Joyce Anderson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Anderson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Publicly held companies should absolutely not hide their business.
Keep the quarterly reports intact.

Joyce Brown — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joyce Brown Affiliation: Jun. 20, 2026 Keep your reports quarterly!

Joyce Compton Brown

Joyce Gipson — Jun 20, 2026
Subject: File No. S7-2026-15 From: Joyce Gipson I have no other comments.

Joyce Haynes — Jun 20, 2026
Subject: S7-2026-15 From: Joyce Haynes Affiliation: Jun. 20, 2026 I'm for this because I'm tired of the small people being taken advantage of for not being able to participate in a system that rigs itself for those that are able to afford playing in the stock

market. Now we have a President manipulating the market and nobody calling him out. He and his cronies can cheat but everybody else have to come before courts. Put the the crooks in jail to think about their actions like they do everybody else.

Yahoo Mail: Search, Organize, Conquer

Joyce Heneghan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joyce Heneghan Affiliation: Jun. 20, 2026 We demand transparency. And quarterly reporting for companies achieves this. It is our financial right as citizens to not be lied to via omission or delay. What are companies hiding?

Sent from my iPhone

Joyce Horman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Horman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I do my own investing and I would have less information with which to make my decisionsm resulting in less stable investment decisions.

Joyce Klein — Jun 20, 2026
Subject: S7-2026-15 Comments From: Joyce Klein Affiliation: Jun. 20, 2026 This is totally unacceptable. We need information more often than
Twice a year. Why would anyone even consider this bizarre idea.

Sent from my iPhone

Joyce Rush — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Rush Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
do not open the gate for more corruption! Stand with the people, not greedy politicians!

Joyce Shearer — Jun 20, 2026
Subject: S7-2026-15 From: Joyce Shearer Affiliation: Jun. 20, 2026 Leave the reporting at quarterly! That should be the minimum amount of time that should pass between reporting. There is way too much fraud, cheating and grifting as it is. We need to do more to stop it, not less. I am retired and need my retirement money to be safe. I do not need to have companies, whose stock I am invested in, doing shady unethical things that enrich them and put my funds at risk. Hold them accountable at every turn! Thanks in advance for helping to protect the public. Joyce Shearer

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Joyce Sindel — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Joyce Sindel Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not allow six months to go by for corporations to report. Corporations need to be accountable and transparent. By making sure corporate reporting is quarterly, it is more likely that there would be less fraud from corporations. Additionally, investers will have the ability to keep informed and make decisions based on their researching the reported information. The SEC owes it to the public to curtail insider trading; transparency is one way to accoplish that.
PLEASE MAKE SURE THERE IS QUARTERLY CORPORATE REPORTING.

JQBLRB IMAP — Jun 20, 2026
Subject: S7-2026-15 Comment From: JQBLRB IMAP Affiliation: Jun. 20, 2026 I believe keeping quarterly reporting is very important. As an investor, I want to be able to see and track how the companies are doing that I invest in. Do not discontinue quarterly reporting.

Jr Bullet — Jun 20, 2026
Subject: S7-2026-15 Comments From: Jr Bullet Affiliation: Jun. 20, 2026 These elitist game rigging worms will cause a crash and a violent response.

Sent from my iPhone

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jsmithop — Jun 20, 2026
Subject: S7-2026-15 Comment From: jsmithop Affiliation: Jun. 20, 2026 QUARTERLY REPORTING MUST CONTINUE TO AVOID FUTURE EALL STREET DISASTERS!!
Joanne Smith

Sent from my Galaxy

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jtrocks23 — Jun 20, 2026
Subject: S7-2026-15 Comment From: jtrocks23 Affiliation: Jun. 20, 2026 Tim Bryant Retired. COMPANYS SHOULD LET INVESTORS KNOW HOW THEIR DOING. THEY ARE USING OUR INVESTMENTS TO RUN THEIR COMPANY . WE SHOULD BE ABLE TO SEE HOW WELL THEY'RE DOING.

Sent from my Galaxy

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juan allison — Jun 20, 2026
Subject: S7-2026-15 Comment From: juan allison Affiliation: Jun. 20, 2026 Juan Allison
Cargo specialist
I invest all the time in companies to build my retirement and living expenses. Keep the QUARTERLY reports.
Thank you,
Juan Allison

Juana A Dunleavy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Juana A Dunleavy Affiliation: Jun. 20, 2026 Stop trying to keep citizens away from what is going on with the big corporations that now rule the Country. Keep the quarterly reports. America deserves to know!

Get Outlook for iOS

Judi Jefferis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judi Jefferis Affiliation: Jun. 20, 2026 This should remain quarterly, in my opinion. Checks and balances are one of the best safety features for all of us.

Sent from my iPhone

Judi McInnes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Judi McInnes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please consider the fact that corruption is rampant and any loosening of the accountability simply puts my future financial security at stake.
It's always the right time to do the right thing and protect the people from the corporations.
Thank you,
Judi McInnes

Judi Richardson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Judi Richardson Affiliation: Jun. 20, 2026 I think this is not

in the best interest for the investors. Please do not let this go through

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Judie Bowman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judie Bowman Affiliation: Jun. 20, 2026 Considering the amount of fraud going on in this Country I don't believe less accountability is the way to go, I am usually for less onorous regulation but financial disclosures would be where I would disagree. Please maintain the oversight to stop fraud, waste and abuse with regards to money. Thank you.

Judith Allison — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judith Allison Affiliation: Jun. 20, 2026 We need quarterly accountability. It’s the wealthy that hide assets, income, insider trading. Follow the money always.
Judith Allison

Sent from my iPhone

Judith Ann Mulheirn — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judith Ann Mulheirn Affiliation: Jun. 20, 2026 As an independent investor, I deem quarterly reports as paramount to investing decisions. Do not relax the rules for any company. The independent investors require transparency and quarterly statements are the a requirement for that.
Judy mulheirn

Sent from my iPhone

Judith Brain — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Judith Brain Affiliation: Jun. 20, 2026 I am opposed to this proposal-very bad idea and bad for little investors like me. To the Securities and Exchange Commission:

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judith eliasberg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: judith eliasberg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
People need up to date information to make wise decisions AND "what are they hiding?"

Judith Sanchez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Judith Sanchez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Be prepared for a slew of class action lawsuits, not to mention insider training. This is a bad idea.

JUDITH WEINBERG — Jun 20, 2026
Subject: S7-2026-15 Comment From: JUDITH WEINBERG Affiliation: Jun. 20, 2026 I am semi retired, but I dabble in real estate and have a valid license. I am not comfortable with the change from quarterly to biannually.
Please note my opinion as it aligns with many other like minded individuals and groups.
Regards,
Judith P. Weinberg

Sent from my iPad

Judy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judy Affiliation: Jun. 20, 2026 Quarterly reporting is essential. I have worked too long and hard to build my portfolio and i do not want to see reporting going to only twice a year. You are giving all the advantages to corporations rather than investors who need to be aware of stock performances. NO CHANGE TO QUARTERLY REPORTING. Judith Neidhardt, Retired and watching my money!

Judy Amos — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Amos Affiliation: Jun. 20, 2026 Keep it Quarterly!!! Do your job!!!

Judy Bauserman — Jun 20, 2026
Subject: S7-2026-15 From: Judy Bauserman Affiliation: Jun. 20, 2026 Dear Sirs and Madams,

We made these rules after the Enron debacle. I didnt pay much attention then but I am watching now. How are government agencies protecting the citizens from fraud and blatant corruption? Keep the four signature filings each year. Change serves no one save the executives who want to fiddle with the numbers. My hard-earned IRA savings demands more accountability, not less.

Thank you.

Judy Ryman Bauserman
348 Richard St
Martinsburg WV 25404

Sent from my T-Mobile 5G Device
Get Outlook for Android

Judy Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Judy Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
At a time in our history when accountability, honesty, and integrity has been anything but transparent... you want to stop quarterly reporting????
That definitely sounds like more open doors to corporate corruption unleashed.... and why in the world would America open that up now? These guys need to tell their investors and America where they are at if they want to be on the Exchanges!

Judy Cain — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Cain Affiliation: Jun. 20, 2026 Please retain quarterly reporting. It is important for the little guy, and your job should be to protect the little guys.

Thank you!

Judith Cain, retiree
Cortland New York.

Judy Good — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Good Affiliation: Jun. 20, 2026 Companies do not need relief at investors expense. Keeping g it Quarterly provides investors with much needed information. When you use anothersfunds they have a right to Quarterly be informed of how
it is sustaining.

Remove the Quarterly report & watch investors pull out & invest elsewhere.

Judy Hendon — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Hendon Affiliation: Jun. 20, 2026 Even though I have an on-line account that Is accessible at all times, it’s always good to have it in writing to keep everyone honest.

Judy Hendon

Judy Lester — Jun 20, 2026
Subject: S7-2026-15 Comment From: Judy Lester Affiliation: Jun. 20, 2026 No keep it like it is

Sent from my iPhone

Judy M Jones — Jun 20, 2026
Subject: S7-2026-15 From: Judy M Jones Affiliation: Jun. 20, 2026 I wish to express significant concerns regarding any potential shift away from the current standard of quarterly financial reporting. My apprehension stems from the belief that reducing the frequency of detailed financial disclosures could inadvertently foster an environment of decreased scrutiny and accountability within corporate leadership.

Such a change might lead to a perception that operational challenges or unfavorable performance indicators can remain unaddressed or undisclosed for longer periods. This reduced cadence of rigorous financial review could delay the identification and rectification of critical issues, potentially allowing problems to escalate significantly before public disclosure. History has repeatedly demonstrated the severe consequences that can arise from a lack of timely and transparent corporate oversight, undermining market confidence and leading to substantial financial and reputational damage.

Maintaining quarterly reporting is not merely a procedural requirement; it serves as a vital mechanism for ensuring continuous transparency, reinforcing robust corporate governance, and upholding investor trust. It acts as a consistent reminder to executive leadership of their profound responsibility to accurately represent the financial health and operational integrity of the organization. The legal and ethical obligations associated with certifying these reports are paramount, carrying stringent repercussions for any deliberate misrepresentation or fraudulent activity.

Therefore, I strongly advocate for the preservation of quarterly reporting. This consistent and detailed oversight is essential for promoting sound decision-making, safeguarding stakeholder interests, and upholding the highest standards of corporate accountability.

Judy M Jones — Jun 20, 2026
Subject: S7-2026-15 From: Judy M Jones Affiliation: Jun. 20, 2026 wish to express significant concerns regarding any potential shift away from the current standard of quarterly financial reporting. My apprehension stems from the belief that reducing the frequency of detailed financial disclosures could inadvertently foster an environment of decreased scrutiny and accountability within corporate leadership. Such a change might lead to a perception that operational challenges or unfavorable performance indicators can remain unaddressed or undisclosed for longer periods. This reduced cadence of rigorous financial review could delay the identification and rectification of critical issues, potentially allowing problems to escalate significantly before public disclosure. History has repeatedly demonstrated the severe consequences that can arise from a lack of timely and transparent corporate oversight, undermining market confidence and leading to substantial financial and reputational damage. Maintaining quarterly reporting is not merely a procedural requirement; it serves as a vital mechanism for ensuring continuous transparency, reinforcing robust corporate governance, and upholding investor trust. It acts as a consistent reminder to executive leadership of their profound responsibility to accurately represent the financial health and operational integrity of the organization. The legal and ethical obligations associated with certifying these reports are paramount, carrying stringent repercussions for any deliberate misrepresentation or fraudulent activity. Therefore, I strongly advocate for the preservation of quarterly reporting. This consistent and detailed oversight is essential for promoting sound decision-making, safeguarding stakeholder interests, and upholding the highest standards of corporate accountability.

Judy M Jones — Jun 20, 2026
Subject: Shift from current standard of quarterly financial reporting. From: Judy M Jones Affiliation: Jun. 20, 2026 DATE: June 20, 2026
TO: rule-comments@sec.gov

I wish to express significant concerns regarding any potential shift away from the current standard of quarterly financial reporting. My apprehension stems from the belief that reducing the frequency of detailed financial disclosures could inadvertently foster an environment of decreased scrutiny and accountability within corporate leadership.

Such a change might lead to a perception that operational challenges or unfavorable performance indicators can remain unaddressed or undisclosed for longer periods. This reduced cadence of rigorous financial review could delay the identification and rectification of critical issues, potentially allowing problems to escalate significantly before public disclosure.

History has repeatedly demonstrated the severe consequences that can arise from a lack of timely and transparent corporate oversight, undermining market confidence and leading to substantial financial and reputational damage.

Maintaining quarterly reporting is not merely a procedural requirement; it serves as a vital mechanism for ensuring continuous transparency, reinforcing robust corporate governance, and upholding investor trust. It acts as a consistent reminder to executive leadership of their profound responsibility to accurately represent the financial health and operational integrity of the organization.

The legal and ethical obligations associated with certifying these reports are paramount, carrying stringent repercussions for any deliberate misrepresentation or fraudulent activity.

Therefore, I strongly advocate for the preservation of quarterly reporting. This consistent and detailed oversight is essential for promoting sound decision-making, safeguarding stakeholder interests, and upholding the highest standards of corporate accountability. JMHJones

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Judy Murray — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Judy Murray Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors need insight into market performance to protect their investments on a quarterly basis. Eliminating quarterly reporting saves corporations pennies while blindfolding their investors to potential market losses when performance declines. Who comes up with these ideas!

Judy Pirtle — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Judy Pirtle Affiliation: Jun. 20, 2026 You cost my parents and grandparents all of their life savings by doing this and they died in poverty.You CANNOT DO

THAT AGAIN To Other Families.It will end the very same way.You ruin Americans lives.

Sent from my iPhone

Judy Rainwater — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Rainwater Affiliation: Jun. 20, 2026 Quarterly! Judy Rainwater retired. No secrets!!

Judy Tate — Jun 20, 2026
Subject: S7-2026-15 Comments From: Judy Tate Affiliation: Jun. 20, 2026 Quarterly reporting is necessary to prevent fraud and hold companies accountable to the average investor. Do not let it go to semi-annual.

Judy Tate

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juju maggs — Jun 20, 2026
Subject: S7-2026-15 Comments From: juju maggs Affiliation: Jun. 20, 2026 Jennifer Maglione RN, BSN Please keep the reporting on investments quarterly. I want to know how my money is doing. Why is transparency so difficult? Allow for people to be respected when they are investing.

Julia Christenson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julia Christenson Affiliation: Jun. 20, 2026 When you’re millionaires and billionaires you become greedy.

Sent from my iPhone

Julia Ciaglia — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julia Ciaglia Affiliation: Jun. 20, 2026 We should keep quarter statements! It is important that we are able to see what’s going on all the time! Don’t make changes that will make it harder for us!

Julia Clarke — Jun 20, 2026
Subject: S7-2026-15 From: Julia Clarke Affiliation: Jun. 20, 2026 Dearest SEC why is this even up for debate? My name is Julia Clarke and I have to be accountable at my job. If these men and women are doing theirs the way they should be this is nothing to be worried about. In this time when we need consumer protection and accountability why are they being removed?

Thank You for hearing me out.
Concerned citizen watching the demise of justice and accountability

Sent from my iPhone

Julia Cohen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julia Cohen Affiliation: Jun. 20, 2026 Integrity is key to our nation's success and prosperity. Good stewardship is hard work, and our hardworking people deserve respect and financial honesty. Please keep the SEC reporting quarterly.

Thankyou for your time and consideration,

JHC MD

Julia Harpe — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Julia Harpe Affiliation: Jun. 20, 2026 Why would you want this…I am 75, it would definitely hurt me…I waited tables for years, earned $2.13 hour…saved my earnings and bought property…
I have recently invested some money. I definitely do not want to loose any of it by your new law!!!
This is truly insidious ! We are living in 2026!!!
Julia M Harpe
3137 1st Ave S
Murrells Inlet SC 29576

Sent from my iPhone

Julia Howell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julia Howell Affiliation: Jun. 20, 2026 Julia Howell, ARNP
Bad trading practice for we the people. Good for the financial greed of the executives increasingly without more frequently monitored oversight

Sent from my iPhone

Julia Howell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julia Howell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
the Corporatocracy makes the rules
to avoid transparency. We the People are useless to the money grabbers.
🗣Revolution is afoot & the elites are scared

Julia Shepherd — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julia Shepherd Affiliation: Jun. 20, 2026 Keep supporting quarterly reports

Sent from my iPhone

Julian Aranda — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julian Aranda Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The market needs change but this isnt it. You want to make change stop allowing law makers to invest in the market. More information is better, not less information.

Julian Aranda — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julian Aranda Affiliation: Jun. 20, 2026 This is terrible. If you need to make changes. Stop allowing law makers to invest in the market. We need more information not less information.

Yahoo Mail: Search, Organize, Conquer

Juliann Forcina — Jun 20, 2026
Subject: S7-2026-15 Comments From: Juliann Forcina Affiliation: Jun. 20, 2026 I lived through the ENRON debacle. The fact that this is even a question is just one more sign of the demise of this country. I am against quarterly reporting.

Julianna Siracusa Rivera — Jun 20, 2026
Subject: S7-2026-15 From: Julianna Siracusa Rivera Affiliation: Jun. 20, 2026 A steady economy is important to me and my retirement. We must maintain quarterly reporting.

Sent from my iPhone

Julie — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julie Affiliation: Jun. 20, 2026 I rely on quarterly reporting to make adjustments to my retirement account. In the end, this is my money and I am paying the company to assist me. They are paid to provide quarterly reports!

Thank you,
Julie Offield

Sent from my iPad

Julie Alvarez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julie Alvarez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Hell no.

Julie Beehler — Jun 20, 2026
Subject: S7-2026-15 From: Julie Beehler Affiliation: Jun. 20, 2026 Keep companies honest. Keep quarterly compliance.

Julie Beehler

My Next Step
Ph: (971) 813-9675

Julie Buehrle Estep — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julie Buehrle Estep Affiliation: Jun. 20, 2026 We as investors deserve to know! Continue quarterly reports!

Julie Cornett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julie Cornett Affiliation: Jun. 20, 2026 Julie Cornett retired federal employee. I have money invested across several funds that rely on current reporting. I am against changing the quarterly reporting for small investors while large investors continue getting inside information. The reporting timing must remain the same for all investors. The wealthy already benefit from tax loopholes that I will never be able to use. If the SEC makes yet another change that favors the wealthy over the regular small investors you will lose credibility and prove once again that only wealthy investors matter. As a small investor I have trusted that the SEC is fair and transparent. A change like this brings confidence in the SEC very low. Do not make these changes that will destroy citizen's abilities to invest wisely.

Julie Finger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julie Finger Affiliation: Jun. 20, 2026 We are sick and tired of corruption, in all aspects of our lives. From Trump and his family, the billionaires, the Republicans (and Corrupt Democrats). Companies, just like the government need prompt transparency. No way to allowing companies to keep their books hid for six months! It would be lunacy! Julie Finger, Retired from Education

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Julie Grau — Jun 20, 2026
Subject: S7-2026-15 From: Julie Grau Affiliation: Jun. 20, 2026 Quarterly reporting is necessary to keep CEOs honest!!! Enron hurt many families in Texas I know personally. There is zero good

reason to allow people making 5x as much as their employees to get away with it again. Julie Grau - Arkansas

Message from Julie Driver Grau

Julie Hock — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julie Hock Affiliation: Jun. 20, 2026 Julie Project Manager - this maters to me as we don't need more hidden details, agendas then we already have e today. This is my money and money that I have worked hard for and anything shady with that money is unacceptable. The SEC is here to protect us Americans from shady investment practices, or used to be. This is outrageous.

Sent from my iPhone

Julie Lieberman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Julie Lieberman Affiliation: Jun. 20, 2026 Corporations already have too much power in this country. Providing more protection to their financial games is NOT a good idea. Maintain 3- month reporting. - author, composer, educator

Sincerely, Julie

Sent from my iPad
http://www.julielyonn.com
http://www.stringswithoutboundaries.com

Julie Macpherson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julie Macpherson Affiliation: Jun. 20, 2026 Quarterly. We need full transparency

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Julie Miller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Julie Miller Affiliation: Jun. 20, 2026 Julie Miller, Accounting Specialist, keep the quarterly reporting rules. The American people do not trust big business to be honest, accountability is a must! Thank you

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Julie Myers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julie Myers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reports are necessary to the decisions I make with my investments and retirement contributions. I like to know what is going on with my money on a regular basis. It is an important key

in a "free market."
Please continue to require quarterly reporting.
Julie Myers

Julie Onton — Jun 20, 2026
Subject: S7-2026-15 From: Julie Onton Affiliation: Jun. 20, 2026 We need more accountability of corporations, not less, and the government is the only protection we have. Do the right thing.
Julie Onton, Scientist, San Diego, CA

Sent from my iPhone

Julie Outlaw — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julie Outlaw Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less frequent reporting endangers my retirement savings which i must manage well to maintain a secure retirement. Statistics show less reporting hurts the average stock market investor.

Julie Wright — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Julie Wright Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please continue to require quarterly reporting for the best checks and balances for businesses and investors.
Julie Wright

Julienne F Barth — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Julienne F Barth Affiliation: Jun. 20, 2026 I implore the SEC to continue quarterly reports. At a time when so many of our time-honored and proven instruments of government are being abandoned, the need for keeping a modicum of transparency in corporate disclosures is of paramount importance in maintaining our economic stability. Quarterly reporting has long ago proven to be healthy for America's investors, large and small. This is certainly not a time to inject even more uncertainty into our country's survival as a democracy.
From Jukienne Barth, retired co-owner of a small business in northern Indiana, IRA invested in the stock market, concerned grandparent for the future of coming generations.

Julio Mora — Jun 20, 2026
Subject: S7-2026-15 From: Julio Mora Affiliation: Jun. 20, 2026 Keep quarterly reports, I do not want to lose my pension as many others did in the past.

June Whelan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: June Whelan Affiliation: Jun. 20, 2026 To the Securities

and Exchange Commission: stop making corruption easy for the wealthy!

Justin Friedman — Jun 20, 2026
Subject: S7-2026-15 From: Justin Friedman Affiliation: Jun. 20, 2026 As a citizen I want corporations to have more accountability not less.

Justin Friedman
Lama, Taos County
New Mexico

Justin Patrick — Jun 20, 2026
Subject: S7-2026-15 Comment From: Justin Patrick Affiliation: Jun. 20, 2026 I think quarterly reporting is necessary for fair and consistent decision making into investments and also serves as a deterrent to fraud, embezzlement and even funding for terrorists.

Justin Patrick

Sent from my iPhone

Justin White — Jun 20, 2026
Subject: S7-2026-15 Comments From: Justin White Affiliation: Jun. 20, 2026 I am and have been an EVP in fortune 500 companies. I am also an avid investor. I have also worked in P/E. Keeping the quarterly transparency of reporting protects investors such as myself and is critical to avoid and limit bad actors. This will lead to more Enron type of events. It is already a challenge to get real insight into corporations performance and long term outlook. Please protect all of us by keeping the current requirement intact.

Justin White
1523 Scenic Ln
Seven Hills, OH 44131

Justine Byun Speech-Language Pathologist — Jun 20, 2026
Subject: File No. S7-2026-15 From: Justine Byun I am a retail investor. Not having recent access for recent data about a company, including those related to ROE, price-earning ratio, dividend data, and other statistics related to its stock value is a terrible idea. We need that information, including who from within the company has been recently selling/buying stock, to make decisions. Even stock market advisors, whom I've worked with in the past, need this information to share and consider with their clients. Changing the rule to have companies report their earning etc. only 2 times a year would also hide potential insider trading. This potential new rule is a loss for anyone involved in ethical decision-making and really hurts smaller investors.

Juvencio Gonzalez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Juvencio Gonzalez Affiliation: Jun. 20, 2026 After Enron, we had not learn! If this is possible!

Yahoo Mail: Search, Organize, Conquer

K Allen Codes — Jun 20, 2026
Subject: S7-2026-15 Comment From: K Allen Codes Affiliation: Jun. 20, 2026 Providing quarterly reports should stay to keep shareholders informed. It demonstrates a level of transparency and accountability for the activities in the company. It is shareholders that keep the company going. They should NOT have to wait 6 months for a report.

K Martin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: K Martin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please, you must continue the quarterly reports! I'm retired with less than a million in my portfolio plus my social security which is only the higher end. This may not seem like a lot to you. But it means that I must care for my investments wisely. I need your quarterly reports as part of my decision making process. Thank you.

K Parsons — Jun 20, 2026
Subject: Comment on S7-2026-15 From: K Parsons Affiliation: Jun. 20, 2026 Please keep quarterly reports!!!!

K Rice — Jun 20, 2026
Subject: S7-2026-15 Comment From: K Rice Affiliation: Jun. 20, 2026 Cheating the people who pay taxes. You’re all republicans we see. Take as much as you can from working people. I hope karma finds you.

Sent from my iPad

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k s — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: k s Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
maintain quarterly disclosures!

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kae Lyn kae Lyn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: kae Lyn kae Lyn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

is important to receive quarterly updates on one's investments to make educated decisions! it is especially important for transparency! please maintain quarterly update requirements!

Kaj Wirthlin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kaj Wirthlin Affiliation: Jun. 20, 2026 Karen Wirthlin.
Business Analyst IT.
This matters because without it people are at the mercy of those in charge who only look out for themselves. The little guys who invest with faith and hope will not have a level playing field The big guys will run away with the bounty and leave the little guys holding empty bags. Do NOT do this. Truth and transparency should guide you not the ease of those who only want more and more for themselves.

Sent from my iPhone

Kami Velasquez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kami Velasquez Affiliation: Jun. 20, 2026 The public deserves to be informed of this. Corporations are already doing damage to the economy and the environment. Recent regulation cuts have made this worse. They should not be shielded from transparency. They should be paying more taxes and better wages.

Kandy Hazard — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kandy Hazard Affiliation: Jun. 20, 2026 Let us know what is going on as frequently as possible.
Kandy Hazard
Stock Owner

Sent from my iPad

Kara Erdman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kara Erdman Affiliation: Jun. 20, 2026 Keep it quartetly.
Kathleen Erdman
RN
I need to know.

Karen Beeman — Jun 20, 2026
Subject: S7-2026-15 From: Karen Beeman Affiliation: Jun. 20, 2026 I am Karen Beeman, a Driving Instructor in California. ~~ I wish we lived in a world where there was no lying or deception, but as it is, accountability is necessary, for everyone, all the time. Otherwise, people get hurt in financial ways and worse, and we're not building the kind of society we want to live in. So, rather than relaxing policies regarding accountability, we should make them more robust. ~~ Thank you.

KAREN Courtney — Jun 20, 2026
Subject: S7-2026-15 Comments From: KAREN Courtney Affiliation: Jun. 20, 2026 Maintain quarterly reporting

Karen Courtney, Accountant Attorney

Sent from my iPhone

Karen Disbrow — Jun 20, 2026
Subject: S7-2026-15 From: Karen Disbrow Affiliation: Jun. 20, 2026 Keep it QUARTERLY! They close the books monthly. Reporting publicly quarterly allows greater transparency for spotting trends and inconsistencies. Karen Disbrow, Office Mgr

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Karen Foster — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karen Foster Affiliation: Jun. 20, 2026 My retirement and savings are all invested. Make companies be accountable as often as possible, at least quarterly!

Sent from my iPhone

Karen Holmes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Holmes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I fear this will add opacity to a market already volatile. Please keep quarterly reports mandatory!

Thank you.

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karen hultman — Jun 20, 2026
Subject: S7-2026-15 Comment From: karen hultman Affiliation: Jun. 20, 2026 Karen Hultman Retired Teacher and Radiological Technologist Keep the quarterly reporting. I feel I should have the same rights to see what is going on in businesses I have interests in as the insiders have. This is my retirement money that I worked hard for. I stayed out of it when it was tempting to get in it early and spend it. So grateful to have those quarterly reports to keep me on track. I don't see the advantage for most people to have the reporting to just twice a year.

Karen Long — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karen Long Affiliation: Jun. 20, 2026 NO NO NO I WANT TO KNOW HOW WE ARE DOING EVERY 3 MONTHS! PERIOD DO NOT LET THEM GO DARK! NOT A FAIR THING TO DO. SICK OF THE GREED!

KAREN LUDWIG — Jun 20, 2026
Subject: S7-2026-15 Comment From: KAREN LUDWIG Affiliation: Jun. 20, 2026 No leave it the way it is, have it at quarterly filings!

Sent from my iPhone

Karen Lund Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Karen Lund It is very important that we continue quarterly reports on our investments. As a retired investor, I made decisions based on those reports.

Karen Mallory — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Mallory Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is just another rule for the billionaire class to use to rule the markets and put little people out of business!

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karen mckeon — Jun 20, 2026
Subject: S7-2026-15 Comments From: karen mckeon Affiliation: Jun. 20, 2026 Karen McKeon RN and as a Nurse I understand the importance of oversight. It is just as important in the financial world! Please stop making it easier for grift and the heads of corporations
profiting over workers and mainstream America!

Yahoo Mail: Search, Organize, Conquer

Karen Mills — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karen Mills Affiliation: Jun. 20, 2026 My name is Karen Mills. I am a Professional Treatment Administrator. I want to keep receiving QUARTERLY REPORTS so I am informed of how my investments are performing and can make changes accordingly. Limiting to only ever 6 months is a HUGE disadvantage and disservice to my financial stability and limits my financial stability and security. KEEP IT QUARTERLY!

Karen Nelson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karen Nelson Affiliation: Jun. 20, 2026 Keep outsiders upfront and informed! Aaron Nelson, CEO TECHNISTICS INC

Karen Randall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karen Randall Affiliation: Jun. 20, 2026 We have to keep companies reporting quarterly. I am retired, married, and a lot of our retirement is invested which we try to manage intelligently. Don’t put us at a disadvantage.

Karen Rhodes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Rhodes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not allow companies to go to bi-annual reporting. This is the stupidest idea ive heard in quite a while. This will only fuel insider trading amd allow companies to hide important information. I trade in the market. Being able to see quarterly statements is imperative for me to make decisions anout my investments. Do not do this.

Karen Rista — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karen Rista Affiliation: Jun. 20, 2026 Bad for those wanting to invest!
Investing blindly is not the way to boost the economy!

This is an opportunity to open other secretive loopholes for companies to not report things they don't want to!
It is simply wrong!

Karen Rudiger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Rudiger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Most Americans have spent their lifetimes working to feed their families, to pay their fair share of local, state, and federal taxes. What they have managed to invest is theirs to spend or to leave to their children. They have put their trust in various investment firms that rely on the current rules which were designed to PROTECT their clients. Those who have benefited from generational wealth or have achieved it by their own efforts should NOT be making decisions with such dire consequences for other Americans. Do NOT change the cirrent reporting rules.

Karen Runnels — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karen Runnels Affiliation: Jun. 20, 2026 It’s tyrannical to end quarterly reporting for the common people while only the wealthy insiders continue being able to access the financial records. I am strongly opposed to ending quarterly reporting for all but lawyers, brokers & financial industry players.

Regards,
Karen Runnels

Sent from my iPhone

Karen Schlaeger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karen Schlaeger Affiliation: Jun. 20, 2026 It’s vitally important

for the public to have a fair accounting of their finances especially since the current administration is cutting social services! Retirement needs are primary.

Get Outlook for iOS

Karen Schultz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Karen Schultz Affiliation: Jun. 20, 2026 Please vote to keep the corporations quarterly reporting. We need more transparency not less. This will hurt ordinary investors.
Karen Schultz retired
Waterville Ohio

Sent from my iPhone

Karen Singer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Singer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We have worked hard to earn the money we invest and we should be able to track our investments. Only reporting every 6 months does not allow people to make informed decisions in a rapidly fluctuating economy.
This is a bad idea SEC!
PLEASE CONTINUE THE CURRENT QUARTERLY REPORTING TO PROTECT INVESTORS.

Karen Small — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karen Small Affiliation: Jun. 20, 2026 I am writing on this important topic and implore the SEC to keep reporting available on a quarterly basis.
Thank you for your consideration.
Karen S.
University Administrator

Sent from my iPhone

Karen Smith — Jun 20, 2026
Subject: S7-2026-15 From: Karen Smith Affiliation: Jun. 20, 2026 Let's stop making being illegal easier. Leave the quarterly reporting rule alone.

Karen Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karen Smith Affiliation: Jun. 20, 2026 Absolutely DO NOT DO THIS!!!! We must keep it Quarterly. It isn't fair to constantly put the rich before the people of this country who work hard and need to see what is happening to their money. No, No, No.

Karen Smith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Smith Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need quarterly reporting to validate what companies are telling investors. Checks and balances helps keep companies more honest.

Karen Thurman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karen Thurman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
Allowing public companies to hide vital information will definitely hurt the small investor. You should be protecting them. The big insiders don't need protection. Protect the millions of small investors by eliminating insider trading. This is still America.
.

Kari Moeller thomas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kari Moeller thomas Affiliation: Jun. 20, 2026 Kari Moeller, Nurse Practitioner
Stop the corrupt nonsense. The is a bad idea and unfair to average investors !

Karimah Knowlea — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karimah Knowlea Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
as someone with life savings invested mostly in the stock market, I am opposed to this proposed reporting rule change. It will not increase transparency and will not be good for the public markets in the long term.

Karin Cornell Tax Analyst and Owner, FabTax USA — Jun 20, 2026
Subject: File No. S7-2026-15 From: Karin Cornell Quarterly reporting has served individuals and financial industry professionals well for generations. Changing the public reporting periods would have a relatively small financial impact to companies, but decreased transparency could cause great harm to investors. I cannot support this proposed measure.

Karin Peterson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Karin Peterson Affiliation: Jun. 20, 2026 I am a retired executive and not in favor of moving to a six month filing of public company financials. First, public companies are maintaining monthly financials so the data is easily available. Second, today’s economy is so volatile that a lot can happen in three months and investors should have visibility to any changes or trends that arise. I believe the SEC should continue to require quarterly reporting for public companies and simplify the process if the issue is the time it takes to submit information.

Karin Peterson

Karl Miglin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Karl Miglin Affiliation: Jun. 20, 2026 Let’s keep it like it is. Why move backward and cost people money? Stay the same.

Sent from my iPhone

Karl Tatgenhorst — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karl Tatgenhorst Affiliation: Jun. 20, 2026 Cutting back on the reporting requirements is literally easing up on fiduciary accountability. The fact that this is being discussed is shameful.

Karl Tatgenhorst
Data Engineer

Karla Stine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Karla Stine Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting is an undeniable necessity-- corporations owe it to the public!

Karol Chapman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karol Chapman Affiliation: Jun. 20, 2026 Companies would still have to figure income for tax purposes at least quarterly so there really isn’t a big work savings for them. Eliminating quarterly reporting only makes them less accountable to their shareholders. Please retain quarterly reporting.

Karol Chapman
1115

Karyn Brooks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Karyn Brooks Affiliation: Jun. 20, 2026 Don’t change it if it’s not broken. And it is not broken.

Kat Gardner (Rocheleau) — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kat Gardner (Rocheleau) Affiliation: Jun. 20, 2026 My name is Katherine Gardner. I'm just an ordinary stay-at-home mom. My husband and I rely on the quarterly reporting to make decisions for our retirement accounts. We aren't financial experts, but changing

the reporting requirements to only half the current amount seems like a major disadvantage to folks like us. Please keep the report quarterly.

Thank you

Sent from my Galaxy

Kate — Jun 20, 2026
Subject: S7-2026-15 From: Kate Affiliation: Jun. 20, 2026 Long time Apple investor here. The quarterly reporting is the right thing - do not change

Sent from my iPhone

Kate Albrecht — Jun 20, 2026
Subject: S7-2026-15 From: Kate Albrecht Affiliation: Jun. 20, 2026 We sign things to verify that we say this is true.
CEOs MUST verify that their financial statements are true, AT LEAST quarterly.

Kate Fitzsimmons — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kate Fitzsimmons Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I oppose the idea of reducing fiscal transparency through a change in reporting, from quarterly to semi annual reporting, for publicly held companies. Investors need financial information to make informed decisions. Reducing transparency to twice a year, rather than the current 4 times a year handicaps anyone, except the insiders, from making decisions based on all the pertinent information available. This move is a terrible idea and should NOT be approved.

Kate Jewell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kate Jewell Affiliation: Jun. 20, 2026 Refusing to be transparent, creates an untrustworthy atmosphere… Not good for the SEC and the American public. Quarterly reporting is necessary to create and keep integrity and honesty.

Dr. Kate Jewell

Kate Stammen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kate Stammen Affiliation: Jun. 20, 2026 I want quarterly

reports.

Sent from my iPad

Kate Walsh — Jun 20, 2026
Subject: S7-2026-15 From: Kate Walsh Affiliation: Jun. 20, 2026 Kate Walsh, attorney (retired), Washington State. Quarterly reporting will encourage investor confidence in the market and in inovative businesses, and will discourage financial crimes that help only the perpetrators of those crimes and harm businesses and investors. Report Quarterly.

Katelyn Goldmeer — Jun 20, 2026
Subject: S7-2026-15 From: Katelyn Goldmeer Affiliation: Jun. 20, 2026 We absolutely need these checks and balances! There is a reason why we haven't had as many scandals since Enron and Waste Management and Worldcom. It's because business practices are scrutinized for this reason! I'm no CEO, but I am a customer and a citizen, and I do not want huge businesses to get away with cooking the books!!!! It hurts normal people and damages trust in businesses and the government. Having reporting gives people transparency and is a necessary part of making sure things are running smoothly.
- Katelyn , Delivery Driver, Idaho Falls, Idaho.

Kath Fox — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kath Fox Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There r other ways to invest internationally. U will not repeat history u will lose everything trying!

Katharine Hoover — Jun 20, 2026
Subject: S7-2026-15 From: Katharine Hoover Affiliation: Jun. 20, 2026 My father-in-law worked for Enron and received stock instead of pay increase. The stock was like magic beans ut split and grew exponentially, so he thought this was wonderful it would mean so much more in retirement. It was too good to be true and the thousands of dollars he had in stocks disappeared overnight.. Really 10s of thousands and his man was broken.The company ripped off their employees and retirees on purpose, to fatten their own wallets from the change purses of employees. It's crucial that that corporations.. account for every nickle, the CEOs will steal i t otherwise. They prove it time and again.

Katharyn Lowman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Katharyn Lowman Affiliation: Jun. 20, 2026 My name is Katharyn. We all have the duty to ourselves and each other to do what is right. Not to pave the way for corruption. The American Dream is equal opportunity not getting raped by those who already have more money that they can spend.

Sent from my iPhone

KATHERINE CALVERT — Jun 20, 2026
Subject: Comment on S7-2026-15 From: KATHERINE CALVERT Affiliation: Jun. 20, 2026 Keep quarterly reports!!! My name is Kay Calvert. I am/was a nurse in Indiana. Quarterly reports help me keep track of what I have available to support me in the future, and sometimes now.

Sent from my iPhone

Katherine Gipe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Katherine Gipe Affiliation: Jun. 20, 2026 Please continue quarterly reporting.

Katherine Howerton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Katherine Howerton Affiliation: Jun. 20, 2026 Quarterly transparent reporting is necessary!!! Keep it.

Yahoo Mail: Search, Organize, Conquer

Katherine Kelly — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Kelly Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: There's so many protections being taken from Americans now - don't listen to the people w hi o want easier access to insider trading please

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Katherine McMullin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Katherine McMullin Affiliation: Jun. 20, 2026 Katherine McMullin retired. Changing quarterly reporting to bi annual will negatively impact retirement investments .
This change may benefit large companies with a modest saving but has the potential to leave the average investor with significant loses. 6 months is a long time for companies to not disclose significant financial losses.

Sent from my iPhone

Katherine Mills — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Mills Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures keep me informed and educated as an investor I need quarterly disclosures to be knowledgeable. Without them I could be investing in something I don't agree with. Why hide vital information if there is nothing to hide? We need disclosures quarterly!

Katherine Myskowski — Jun 20, 2026
Subject: S7-2026-15 From: Katherine Myskowski Affiliation: Jun. 20, 2026 I want to see what the government does with our taxes. We pay for everything and get nothing. They benefit. We suffer.
Katherine Myskowski
retired salesperson
Concerned citizen

Katherine Southworth — Jun 20, 2026
Subject: S7-2026-15 Comments From: Katherine Southworth Affiliation: Jun. 20, 2026 Please, please don't do this! Hard working Americans are suffering financially, and there are so many working yet living in their cars, homeless and they have hungry kids. There is so much corruption and so many not paying their fair share of federal tax, so please, please have mercy on regular Americans doing hard jobs, whether it be waiting tables, retail, nursing assistants, trash collectors…. .We desperately need a fair shot at life, liberty and the pursuit of happiness. There wealthy have it made, and use our highways, bridges, waterways and this country has made them rich beyond their wildest dreams. If I were wealthy, I would not mind paying my fair share of taxes because I know it is the right thing to do for the country that gave me the opportunity to be financially comfortable. Please keep the playing field fair for us. We desperately need to trust our government and big business to be able to love our country again.
Thank you for reading this and please give it some serious thought, as we are all losing any hope for this country's integrity to be restored.

Katherine Porter Southworth
70 Dennison Road
Essex, Ct. 06426-1351

Sent from my iPad

Katherine Tipton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Katherine Tipton Affiliation: Jun. 20, 2026 This is just plain and simply a shady idea. Why would they want to "hide" their financial reports for six months? Because everything is NOT above board, otherwise it wouldn't matter. Please
Do not help with lies and thievery. You can do better, and you should.

Yahoo Mail: Search, Organize, Conquer

Katherine Welsh — Jun 20, 2026
Subject: S7-2026-15 From: Katherine Welsh Affiliation: Jun. 20, 2026 This proposed change would be harmful to my ability to invest wisely as a retail investor. Institutional investors already have many advantages that we don't have, and the transparency provided by the quarterly report is paramount.

Sincerely,
Katherine Schiff-Welsh
Director, SED Digital Philanthropy

UC Berkeley

Katherine Wolfe — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Wolfe Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I don't think quarterly reports should be eliminated, a lot can happen in a half a year and there isn't enough oversight. Please keep it as it is.

Kathleen Abraham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Abraham Affiliation: Jun. 20, 2026 Keep reports quarterly. I've had 71 years of my life being screwed-tired of it.
K Abraham
Investor

Sent from my iPad

Kathleen Abraham

Kathleen Bodin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Bodin Affiliation: Jun. 20, 2026 Just NO! PROTECT THE CONSUMER, not the crooks! All elected need to be removed from office

Yahoo Mail: Search, Organize, Conquer

KATHLEEN Boston — Jun 20, 2026
Subject: S7-2026-15 Comments From: KATHLEEN Boston Affiliation: Jun. 20, 2026 Past accounting manager..my books were audited quarterly..so should theirs. Kathleen Boston

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Kathleen Bunting Hoey — Jun 20, 2026
Subject: S7-2026-15 From: Kathleen Bunting Hoey Affiliation: Jun. 20, 2026 Who does changing the reporting requirement serve or benefit. Nothing good or honest can come from this. Absolutely not a thing anyone should approve.

Sent from my iPhone

Kathleen Cassidy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Cassidy Affiliation: Jun. 20, 2026 All companies should report quarterly to ensure timely tranaparency

Kathleen

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kathleen congleton — Jun 20, 2026
Subject: S7-2026-15 From: kathleen congleton Affiliation: Jun. 20, 2026 Keep reporting on a quarterly basis

Get Outlook for Android

Kathleen Gee — Jun 20, 2026
Subject: S7-2026-15 From: Kathleen Gee Affiliation: Jun. 20, 2026 Accountability is not a given. Quarterly is not excessive.
Kathleen Gee, California

Sent from my iPad

Kathleen Jablonski — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Jablonski Affiliation: Jun. 20, 2026 Please full transparency. Do not hide monthly reporting.

Kathleen Jorde — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathleen Jorde Affiliation: Jun. 20, 2026 Quarterly reporting should e maintained and never changed.

Yahoo Mail: Search, Organize, Conquer

Kathleen Laman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Laman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting is required for honest and educated financial analysis. Why does the SEC want to change data everyday Americans and stock traders require? I reject the six month reporting plan and strongly request the Administration stop breaking systems that work! For God's sake how is keeping data hidden from the American people a good thing. Sounds like corruption at the highest level.

KATHLEEN LYONS — Jun 20, 2026
Subject: S7-2026-15 From: KATHLEEN LYONS Affiliation: Jun. 20, 2026 Unless they are committing fraud, they should have no problem signing.

Kathleen Mariaca — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathleen Mariaca Affiliation: Jun. 20, 2026 Close it all down and stop insider trading and legalized betting.

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kathleen mcdonald — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kathleen mcdonald Affiliation: Jun. 20, 2026 Corporate America has already beat citizens up with theft,corruption, extortion, stock manipulation and greed. American citizens are being eaten alive. We need quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Kathleen Moran — Jun 20, 2026
Subject: File No. S7-2026-15 From: Kathleen Moran The benefits of quarterly reporting outweigh the modest cost savings. A shift to semiannual could harm transparency, fairness, and market confidence as it deprives markets of timely, material information and undermines informed decision-making. As an investor, I prefer that the SEC keep the quarterly mandate. A change to semiannual will deprive markets of timely, material information and undermine informed decision-making and will only potentially benefit insider traders.

Kathleen Mullen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathleen Mullen Affiliation: Jun. 20, 2026 The reporting needs to remain quarterly so that adjustments can be made in a timely fashion. Six months is too long a period without this critical information.

Thank you for your consideration.

Kathleen Mullen
Alexandria, VA

Kathleen Murphy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Murphy Affiliation: Jun. 20, 2026 As a person who relies on income from these stocks in retirement, this puts my quality of life in jeopardy. I would not have opportunity to add more income generating options. We are already at risk of market changes and scams - this adds to risk.

There hasn’t been any good reason offered that helps the average person.

I say “NO!”

Sent from my iPhone

Kathleen Pautler — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Pautler Affiliation: Jun. 20, 2026 This is not acceptable! This will lead to more greed & cuts transparency for far too long! This most not pass!!! Think if the trusts set up for special needs, such as for a persons with diabilities!

Kathleen Robbins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Robbins Affiliation: Jun. 20, 2026 This proposal should never be enacted To the Securities and Exchange Commission:

Kathleen Rutecki — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Rutecki Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are important to me. I need them for keeping records.
DO NOT disclose ANY personal trading or investing Information.
Don't blindfold retail investors with your plan.

Kathleen Ryan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathleen Ryan Affiliation: Jun. 20, 2026 Mary Kathleen Ryan, retired. Notwithstanding Trump, the quarterlies have added to my modest portfolio significantly compared to semi annual reporting. I am a widow who relies on the extras provided by my portfolio. History has proven that semi annual reporting is sticking it to the investor’s portfolio. So NO change!!

Sent from my iPhone

Kathleen Stammen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Stammen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want current information about my investments. That means now--not later.

Kathleen Summers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathleen Summers Affiliation: Jun. 20, 2026 Taxpayers deserve more frequent access to information, not less. This is vital to our decision making in our personal and professional lives.

Thank you for your attention.

Kathleen Summers
Germantown MD

Kathleen Williams — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Kathleen Williams Affiliation: Jun. 20, 2026 SEC, keep the reporting quarterly. We have a need to know what is happening to our investments. Kathleen Williams RN. Tinley Park, IL 60477

Kathryn Gillenwater — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathryn Gillenwater Affiliation: Jun. 20, 2026 I agree with Warren Buffett. I am Kathryn Gillenwater, a retired educator who will be 80 very soon and I live in Arapahoe , NC. Four times a year works for me. There's something about accountability that we need to embrace.

Kathryn Kelly private investor and citizen — Jun 20, 2026
Subject: File No. S7-2026-15 From: Kathryn Kelly I am writing in strong opposition to proposed rule S7-2026-15 to allow companies to file semi-annual reports rather than quarterly reports. This proposal will harm investors. This proposed rule weakens the ability of investors to track performance of entities we invest in. It weakens the ability to review debt balances, product failures, loss of customers. Singapore allowed semi-annual reports and is reversing course due to loss of disclosure quality and trading volume. The EU and UK studied semi-annual reporting and found no meaningful improvement in investment behavior. Critically, semi-annual reporting may worsen fraud. Do not enact this proposal.

Kathryn Rasberry — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Rasberry Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a long term investor I monitor a company's performance And regular accountability to the shareholders is critical in determining how the company is actually performing The executives can spin the story but the number bare the facts Please do not change the reporting schedule especially by reducing the frequency This encourages the executives to hide the reality of the company and gives the opportunity to self inflate their position without facts

thank you for your consideration

yes i use to work in a high tech company and the executives were more concerned with self promotion and rewards than rewards to employees and investors I saw it first hand

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Kathy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Affiliation: Jun. 20, 2026 I’m a senior, part of my income comes from dividends! Please don’t take this from me!!!

Sent from my iPhone

Kathy — Jun 20, 2026

Subject: S7-2026-15 Comments From: Kathy Affiliation: Jun. 20, 2026 This is not in the best interest of Americans.

Yahoo Mail: Search, Organize, Conquer

Kathy — Jun 20, 2026
Subject: S7-2026-15 From: Kathy Affiliation: Jun. 20, 2026 After all the past and current grift you want to make it easier?? Who do you work for? Them or us?

I believe your mission is to “enforce laws to ensure FAIRNESS and EFFICIENCY”. To “ make a positive impact on the US economy, our capital markets, and people’s lives”.

How does removing safety mandates meet that mission? If your goal is to enrich select individuals, you don’t belong in the SEC. in fact, you don’t belong on OUR government payroll at all. Please do your job or step aside for somebody who cares.

Kathy

...
Kathy Patton
imalphadog@gmail.com

Kathy Box — Jun 20, 2026
Subject: S7-2026-15 From: Kathy Box Affiliation: Jun. 20, 2026 As a person who did administrative accounting at a university, I am shocked that you would even consider lowering the stands of financial reporting for any institution/corporation. It took catastrophic failure to get to the little accountability that companies have to shareholders. We are predicted to be in a year where failure of big corporations is not only possible, it is predicted. Your job is not to protect the corporation it is to protect shareholders. Corporations are getting away with becoming monopolies. The rich men are getting away with market manipulations. I want more accountability and more people to have to sign off on quarterly reports that are audited and reviewed and where men are held accountable.

Kathy Charles — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Charles Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies should disclose quarterly for complete transparency. Longer disclosure times leave room for errors, and fraudulent behavior. Keeping a quarterly time frame preempts mistakes and fraud. It also keeps companies on track with their operational, legal, and fiscal goals.

Kathy Chastain — Jun 20, 2026
Subject: S7-2026-15 From: Kathy Chastain Affiliation: Jun. 20, 2026 I am so sick of this administration's illegitimate scam schemes I truly believe karma will help us all stop this scheme to change reporting to less

Sent from my iPhone

Kathy Ciaccio — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathy Ciaccio Affiliation: Jun. 20, 2026 !!

Sent from my iPhone

Kathy Clemenzi — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Clemenzi Affiliation: Jun. 20, 2026 Don't we have enough corruption? Keep quarterly reports!!

Sent from my iPhone

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kathy cortez — Jun 20, 2026
Subject: S7-2026-15 From: kathy cortez Affiliation: Jun. 20, 2026 This is not ok. This must not be allowed. I remember the scandal with Enron and the unimaginable damage it did to so many familie! These people should not have reduced sentences or any other accommodations. Do not do this! Reporting must continue. The public has a right to know what companies are doing and need a say when public money is involved. Kathy Cortez, currently not employed. resident of Citrus Heights, CA.

Yahoo Mail: Search, Organize, Conquer

Kathy D — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy D Affiliation: Jun. 20, 2026 This proposed change to lower the number of times there is oversight of the financial records/books of a company is appalling. Please do NOT institute this change. We need to ensure that corporations handling our money are doing so ethically and responsibly. This change to lower the number of reviews will hurt all honest American taxpayers. We NEED someone overseeing business financial dealings as was well illustrated in 2008. Sincerely, Kathy Roler Durand, Professor Emerita

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Kathy Ferm Kolonis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Ferm Kolonis Affiliation: Jun. 20, 2026 Keep everything fair to the public. DO NOT STOP QUARTERLY REPORTING! That's actually cheating if you're not reporting everything. Kathy Kolonis, School Bus Driver. Do everything I can to have a tiny retirement. Don't take away my only thing. I'm the little person so don't screw me! I can't recover like a rich person can.

Kathy F Kolonis
Sent from my iPhone

Kathy Foster — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Foster Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please, keep disclosures quarterly! As a 69 year old investor, I rely on quarterly disclosures to make decisions.

Kathy Hall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Hall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why are you being so Dumb, you do remember what happen in 1929 and in 2008. Why are you putting the bigger accounts ahead of your smaller accounts. We all know that if you put the smaller accounts ahead of the bigger ones we all make a better profit. Again why be Dumb when you can grow and make more money because that what you are in the business for.

Kathy Higginbotham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Higginbotham Affiliation: Jun. 20, 2026 It's important to me to monitor the overall activity of my accounts. It should remain quarterly. It gives me insight as I manage my retirement funds. Higginbotham.kc@gmail.com

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Kathy Higginbotham
Sent from my iPad

Kathy Kennedy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Kennedy Affiliation: Jun. 20, 2026 Keep requiring quarterly reporting! Keep investors informed, and keep an eye on these big corporations.

Get Outlook for Android

Kathy McArdle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathy McArdle Affiliation: Jun. 20, 2026 I request that it is kept quarterly.

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kathy mckinnon — Jun 20, 2026
Subject: S7-2026-15 Comment From: kathy mckinnon Affiliation: Jun. 20, 2026 Absolutely NO

Kathy Moll — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Moll Affiliation: Jun. 20, 2026 We need to maintain quarterly reporting.
Kathy Moll
Alabama

Kathy Nemitz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Nemitz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Don't trust anybody who want to hide information. I want the whole story

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Kathy Pearson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kathy Pearson Affiliation: Jun. 20, 2026 Have you asked yourself why you feel the need to hurt other people financially? You get yours but everybody else lose. And you think you won't hurt yourself too what you reap you will sow that is a 100% true saying. It's simply going to turn on you. In the history of this country, in the world. When you don't do what's right, it alway cost you something.

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kathy Pinon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: kathy Pinon Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: don't give them an opportunity tomorrow hide fraudulent activity.

Kathy Poppe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Poppe Affiliation: Jun. 20, 2026 More of the same rape of America

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Kathy Pozzuto — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathy Pozzuto Affiliation: Jun. 20, 2026 Dear Sir/Madam,

The world moves fast in a global economy, please don’t take away our ability to make good decisions more rapidly.

Thank you,
Kathy Pozzuto
St Augustine FL

Sent from my iPhone

Kathy Purvis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathy Purvis Affiliation: Jun. 20, 2026 I don't agree.

Reporting
should not be less than quarterly!

Mary K Purvis

Sent from my iPhone

Kathy Reynolds — Jun 20, 2026
Subject: S7-2026-15 From: Kathy Reynolds Affiliation: Jun. 20, 2026 Please keep the quarterly reporting requirement. It is much easier for CEOs to keep on top of things quarterly than semiannually. Thank you.

Katherine Reynolds, retired CPA, Lexington, Ky.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kathy Ricciardi — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Ricciardi Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If you allow this, know their will be a backlash by Unions and individuals switching to those Companies willing to be Honest and transparent.

Kathy Sagraves — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Sagraves Affiliation: Jun. 20, 2026 I totally believe that quarterly reporting should remain as is. Those large gaps allows too much room for error and deception to occur. Thieft and usually occurs with an insider such as manager or any employee. How will shrink be controlled and who will be the one at the end of six months ?? I as one who managed many businesses do not see the plus except attitude that oh well worry later and I really don't give a crap. Keeping it the way it is makes folks accountable. I am surprised that you would even suggest such an option. I've seen too many businesses fail over the years from not reporting properly or on purpose and then bankruptcy gone some forever. Kathy Charon,retired retail management (47 years in retail)

Kathy Vance — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kathy Vance Affiliation: Jun. 20, 2026 Kathy Vance, self-employed consultant, Washington state

I'm very close to retirement and it is essential I keep a close eye on my retirement investments to ensure I will be financially sound once I quit working.

Semi-annual reporting will not provide sufficient information to make adjustments based on market changes.

It’s essential publicly traded companies maintain the highest level of transparency for the trust in both the companies and the SEC to stay at a higher level.

Thank you!

Sent from my iPhone

Kathy Weaver — Jun 20, 2026
Subject: S7-2026-15 From: Kathy Weaver Affiliation: Jun. 20, 2026 CEO's should still be required to do quarterly submissions. It is asking very little from them in terms of time and costs commitment. Considering CEO's are paid large bonuses and make decisions that effect all employees and many consumers, as well as the company's bottom line, quarterly reporting is not a burden.
Now if this is neccesary to decrease government workload, then there should be a benefit to the employees of the company. I am suggesting that the CEO's company should provide all employees with medical and dental benefits from day 1 on the job. Then semi annual submissions would be acceptable. But should there be any wrongful filing, then the rule should go back to quarterly submissions for life on that company. Unfortunately, I see this rule change as nothing more than the Administration (Trump) seeking ways to pay back all those persons/ businesses whom financially donated to Trump and his agenda. We already see how grants and contracts are going to big donors. That doesn'twork well for smaller businesses. All this is at the expense of American poor and working class. So now is the time to give back to the employers and employees of this country. The medical and dental benefits will help them work better for the company. In turn the CEO will be able to file semi-annual submissions. And it is important to add that there shall be no change to the work schedules or days off to pay for these benefits. Profits will not be as large as usual. However, the happiness and health of employees and their families will allow them to work better for the companies. That will trickle down to less theft, damage and less sick days by those employees.
But as a precaution, if any CEO violates the rules of reporting, they will lose the privilege to report semi-annually for the remainder of their term.
I am a former State employee in the State of Minnesota and worked my way up from secretary to the professional ladder working in the computer services department of MNIT. I took extra training on my own time and when attrition was used to thin the ranks, I and others took on those duties of the now empty position. We help achieve management goals because we were on medical and dental plans. We also had vacation days and were rewarded promotions because we initiated the transfer of knowledge and assuming duties that would not have been done. My Name is Kathy Weaver and I have been retired for 5 years. The respect I was shown as an employee of the State for 35 years made me work hard everyday. I also had coworkers who were as dedicated and hard working . We valued our careers and cared about how we looked to the citizens we served.
I now give back to my community by volunteering.

Kathy Zarling Pritz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kathy Zarling Pritz Affiliation: Jun. 20, 2026 Kathy Z. Pritz Retired financial professional
Quarterly reporting is critical and not at all onerous. Please help keep our citizen's investments transparent.

Katie — Jun 20, 2026
Subject: S7-2026-15 Comment From: Katie Affiliation: Jun. 20, 2026 To whom it may concern:
I think companies should continue to keep reporting quarterly. That way investors like me can try to use the stock market as a tool to retire. As a teacher it's important to me to know where I'm investing and how they're doing and reporting only two times per year will make it harder for me to use data to drive my decisions. Please keep reporting quarterly.
Best,
Kate Mucharsky

Sent from my iPhone

Katie Barrett — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Katie Barrett Affiliation: Jun. 20, 2026 Quarterly reports for accounting

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Katie Harmon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katie Harmon Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor this is new rule would be extremely detrimental to my ability as well as all other investors to access vital information that affects where I should put my money and how I should be investing. I do not want to be flying blind and I want the companies I invest in to be held to the highest standards. It is ridiculous that investor rights would be sidelined in order to benefit huge corporations--corporations that should ultimately be accountable to their investors.

Katie Hoffman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katie Hoffman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: please keep reports quarterly!

Katie Kutilek — Jun 20, 2026
Subject: S7-2026-15 From: Katie Kutilek Affiliation: Jun. 20, 2026 Katie Kutilek, Administrative Assistant for an Independent Financial Advisor in Kansas.
Don't break the regulations that protect the public from nefarious actors in the corporate world.

Katie Kutilek

Katie Moody — Jun 20, 2026
Subject: S7-2026-15 Comments From: Katie Moody Affiliation: Jun. 20, 2026 A free market requires transparency. Keep the present reporting requirements.

CJ Moody

Katiria Lagares — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Katiria Lagares Affiliation: Jun. 20, 2026 Quarterly reporting needs to stay. If a change is needed, reports should be submitted more regularly, not just twice a year. Do not allow businesses time to hide their finances.

Katryna Wright — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Katryna Wright Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:We investors are powerless to affect the market and we do the best we can with the information provided to us to make wise investment decisions. You should not take away timely access to said information allowing corporations to hide financial situations longer and delay reporting. The reckless words and actions of dimwits directly affect our retirement ever day. This change to lessen transparency will only give corporations more cover to commit treachery and along with everything else you're handing them it's giving them a license to commit fraud. You all need to start working for the people instead of making this a huge power and money grab. It's disgusting and despicable and you should all be ashamed.

Katscan Ugalde — Jun 20, 2026
Subject: S7-2026-15 Comments From: Katscan Ugalde Affiliation: Jun. 20, 2026 Manuel Ugalde, Electronics Technician.
Stop bowing down to the elite and allowing them to further rig markets to their favor. Innovation has been now been stifled and the WORST of companies are benefiting while diminishing value to humanity. We don't need what they have to offer and we will not be accomplice to CORRUPTION and blatent disregard to THE RULE OF LAW. For THE PEOPLE, By THE PEOPLE!

Kay Callison — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kay Callison Affiliation: Jun. 20, 2026 Kay Callison
VP Accounting and Finance- retired
I worked over 30 years for a public company and the quarterly reporting was essential for our shareholders!

Kay Cavin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kay Cavin Affiliation: Jun. 20, 2026 Catherine Cavin Pharmacist. Probably need to put my money where I know what is happening with it. A lot can happen in 6 months.

Sent from my iPhone

Kay Erickson — Jun 20, 2026
Subject: S7-2026-15 From: Kay Erickson Affiliation: Jun. 20, 2026 Kay Erickson, retired teacher, is opposed to this change. Accountability is of the utmost importance. Please save quarterly reporting.

Sent from my iPhone

Kay H Charbonneau — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kay H Charbonneau Affiliation: Jun. 20, 2026 Dear SEC - Keep the quarterly reporting! No need to change.

Kay Heley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kay Heley Affiliation: Jun. 20, 2026 Please reject Rule S7-2026-15 allowing financial reporting to occur every 6 months rather than the current requirement for every 3 months. This is a bad rule because it decreases transparency, accountability and makes fraud much more likely. This Rule benefits large investors who can pay for staff or consultants to advise them. This Rule does not benefit smaller investors like teachers, nurses (me), plumbers, water utility operators, to name a few, who cannot afford to pay for those advisors.
The SEC should be focused on stopping insider trading and fraud like we saw with Enron not making it easier for it to happen!
Please reject this Rule S7-2026-15.
Most Sincerely,
Kay Heley RN retired
Kansas

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kay huff — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: kay huff Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not allow this proposed rule to happen. It would hurt small investors like me who rely on the income from their investments made by setting aside money every payday for use in their retirement. We deserve to benefit from that small income.

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kay kalber — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kay kalber Affiliation: Jun. 20, 2026 Betty Kay Kalber
Retired RN, Retired LTC, AF
I’m already struggling in Maryland
The data shows it didn’t work

Sent from my iPhone

Kay Meyers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kay Meyers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If this proposal will make fraud easier to perpetrated why consider it? Minnesota has filled the fraud quotient already.

Kay Woodcock — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kay Woodcock Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why would we invest our hard earned money to greedy insular companies who won't be accountable to anybody?!?!?!?!!?? Let's keep the playing field level!!!!

Kaye McWilliams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kaye McWilliams Affiliation: Jun. 20, 2026 Keep it….we need responsibility for our money and we can’t do that if they have six months to do whatever they want with no reporting.

Sent from my iPad

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kcpuckett — Jun 20, 2026
Subject: S7-2026-15 Comment From: kcpuckett Affiliation: Jun. 20, 2026 Transparency is uncomfortable and inconvenient for those who cannot be trusted. The SEC must not give in to those who have something to hide. When accountability standards are loosened, justice and trust are also sacrificed. SEC has a duty to the American people to hold accountable those who oversee finance for others. It is not their money, it is ours. Do not reduce reporting requirements and call it cutting red tape.

Karen Puckett, retired

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kdarone — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kdarone Affiliation: Jun. 20, 2026 We should not return to this failed practice.

Sent from my iPhone

KDPA — Jun 20, 2026
Subject: Comment on S7-2026-15 From: KDPA Affiliation: Jun. 20, 2026 It ain't broke, quit trying to fix it. It's just fine like it is, quite trying to screw over the public.

Yahoo Mail: Search, Organize, Conquer

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kea naves — Jun 20, 2026
Subject: S7-2026-15 Comment From: kea naves Affiliation: Jun. 20, 2026 Transparency is everything when it comes to finances directly or Indirectly need to know how a company is performing or if there is fraud going on before a 6 month window, why is this even a question what are.you tring to hide or who are you trying to protect Keep It Quarterly

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Keegan Witt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Keegan Witt Affiliation: Jun. 20, 2026 Keegan Witt, Staff Software Engineer, Ashville OH. I can't think of any benefit to this proposal. The world is changing faster and faster every day, we need more information, not less. Making the reporting period longer would also likely increase the opportunity of insider trading since the insiders have a larger window of time that the information isn't public. The SEC is already doing a pretty poor job on that front. Let's not make it any worse. There are tons of downstream effects as well. Pension funds, ETFs, etc won't be able to make quarterly adjustments without updated data. This creates another potential area of abuse through arbitraging non public material information. This seems like an overall bad idea that profits on of the elites and insiders.

KEEP IT QUARTERLY — Jun 20, 2026
Subject: File No. S7-2026-15 From: KEEP IT QUARTERLY KEEP IT QUARTERLY

Keith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Keith Affiliation: Jun. 20, 2026 My name is Keith, I'm a retired veteran. Every stock market on Earth needs to be eliminated. They exist to create millionaires, billionaires, and trillionaires. Giving these companies that kind of blackout will simply triple the theft the Trump administration and corporate America. They are the driving force behind price increases for stockholders and that's all they do!

KEITH GRANBY — Jun 20, 2026
Subject: S7-2026-15 Comment From: KEITH GRANBY Affiliation: Jun. 20, 2026 How much are they paying you to let them off the hook ?

Sent from my iPhone

KEITH HAVEY — Jun 20, 2026
Subject: S7-2026-15 Comments From: KEITH HAVEY Affiliation: Jun. 20, 2026 Keith Havey, retiree Quarterly reports are essential to keeping companies honest and current in their records.

Sent from my iPhone

Keith S — Jun 20, 2026
Subject: S7-2026-15 From: Keith S Affiliation: Jun. 20, 2026 Why open the door to repeat history. CEO' need to do the jobs they are paid to do. Keep the quarterly reviews and signatories.

Sent from my iPhone

Keith Shipman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Keith Shipman Affiliation: Jun. 20, 2026 It needs to stay the same as it is. This will just breed more corruption. Keith Shipman. Carpenter

Sent from my iPhone

Keith Stoner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Keith Stoner Affiliation: Jun. 20, 2026 AS if Wall Street needs more secrecy?

Keller Alford — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Keller Alford Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Too much time in between.6 months is too long too much fraud & corruption now. Please don't change 3 months is enough time.

Kelley Ribbe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kelley Ribbe Affiliation: Jun. 20, 2026 Investors should have real time access to information. Even quarterly is questionable, but a 6 month lag is unacceptable.

Sent from my iPhone

Kelli Lee-Allen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelli Lee-Allen Affiliation: Jun. 20, 2026 Kelli Lee-Allen, Purchasing Supervisor at Brattleboro Memorial Hospital in Vermont. I believe that this will make it easier for businesses to hide irregularities, as the hospital I work for has been financially underwater for years. If it had not been reviewed regularly it would have continued business as usual and kept sinking the ship. Being regulated has made it accountable and scrutinized so that the employees, the community and the state will not have to take the fall.

Thanks,
Kelli

Kelly Bradley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kelly Bradley Affiliation: Jun. 20, 2026 Quarterly reporting is imperative to people having accurate access of their investments. To take this transparency away would be unfair. Corporation should be more transparent, not less.

Kelly Casey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelly Casey Affiliation: Jun. 20, 2026 Complete transparency 24/7/365

Kelly Duncan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kelly Duncan Affiliation: Jun. 20, 2026 I am retired and need my savings and retirement fund to live. I live in Illinois and we have already cut what we can. I am doing what I can to make ends meet.

Sent from my iPhone
Kelly Duncan

Kelly Fields Patterson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kelly Fields Patterson Affiliation: Jun. 20, 2026 Don’t change clear insights into qtrly reporting - investors need to hear clear insightful and complete reporting from the Fed.

Kelly
310-494-1673

Kelly Frieders — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelly Frieders Affiliation: Jun. 20, 2026 This rule hurts consumers. How can I make sound investment decisions without regular updates from companies? Reports must remain quarterly!

Kelly Frieders
Flight Attendant and investor

Kelly Graham-MacDonald — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelly Graham-MacDonald Affiliation: Jun. 20, 2026 Please

keep quarterly reports to ensure fairness for all.

Sent from my iPhone

Kelly Hahn Retired, FINRA Registered Rep — Jun 20, 2026
Subject: File No. S7-2026-15 From: Kelly Hahn Please maintain quarterly required reporting for publicly traded companies! This helps ensure that books and records are fair and accurate and maintain the public faith in the integrity of the markets. Submitting semi-annual reports leaves the door open to inaccurate reporting and/or delayed investigations of misinformation or illegal activity.

Kelly Moothart — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Moothart Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The quarterly reports should continue. This is for the protection of retail investors and prevents fraud and corruption. We need all the protections in place to prevent inside deals and taking advantage of the retail investor.
Please do not eliminate quarterly reports.
Thank you.

Kelly O'Connor Demko — Jun 20, 2026
Subject: S7-2026-15 From: Kelly O'Connor Demko Affiliation: Jun. 20, 2026 The rules are there for a reason. Please keep them in place. Give an inch and they'll take a mile. But who's proposing this rule really? That source should be considered and what is your motivation? Most likely it is not not for the people. Please help and do not relax these rules.

Kelly O'Connor Demko

Kelly Rodono — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelly Rodono Affiliation: Jun. 20, 2026 Keep companies accountable! Why would quarterlies stop? Transparency is key!

Sent from my iPhone

Kelly Saatchi — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kelly Saatchi Affiliation: Jun. 20, 2026 This needs to continue with quarterly reports and not every six months!

Sent from my iPhone

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kelly winell — Jun 20, 2026

Subject: S7-2026-15 Comment From: kelly winell Affiliation: Jun. 20, 2026 We need quarterly reports because these companies are publicly traded and 6 months is too long not to go without the public being able to check their pulse.

Kelsey McKenna — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kelsey McKenna Affiliation: Jun. 20, 2026 Anyone who is supporting this is a little *****… sell outs who dont care about equality and human rights… embarrassing the human race… we see what's going on in the world. Taking away knowledge to the average person is just control and will eventually go too far and cause the destruction of the very greed you cling sooo tight to. KARMA… and anyone reading this knows Karma is watching and taking names right now. I'd be worried about your souls (maybe not yours specifically, but the ones who think they hold the strings)

Sent from Kelsey McKenna's iPhone 6+

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kelvin hoover — Jun 20, 2026
Subject: S7-2026-15 From: kelvin hoover Affiliation: Jun. 20, 2026 Kelvin, True American, California.

Y'all gotta be a stack of cow pies if you think allowing this to pass is truly in the intrest of America.

Your jobs are on the lines, and it doesn't seem like any of you have any other marketable skills beyond grifting

Cheers! Kelvin Hoover

Ken Bowden — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ken Bowden Affiliation: Jun. 20, 2026 With the volitility of today's global market, why would you want to risk devaluing my portfolio and those of the retiring Baby Boomer Generation, who has created the global economy across this
planet, and risk the entire market collapsing as we pull our money out of the American market and place it abroad or into international markets, both of which are outperforming America's market. It can and will be the end results as we ourselves are becoming
extinct at the rate of 50,000 Baby Boomers per day for the next 30 years.

Yahoo Mail: Search, Organize, Conquer

Ken Flowerday — Jun 20, 2026
Subject: S7-2026-15 From: Ken Flowerday Affiliation: Jun. 20, 2026 Keep the signatures. META, Amazon, Palantir, Anthropic. It's only going to get worse. PG&E, Enron, WorldCom. Peanuts compared to the losses that came after.

Ken, retired teacher, Lincoln Nebraska

Ken Flowerday — Jun 20, 2026
Subject: Quarterly reporting From: Ken Flowerday Affiliation: Jun. 20, 2026 Keep the signatures. META, Amazon, Palantir, Anthropic. It's only going to get worse. PG&E, Enron, WorldCom. Peanuts compared to the losses that came after.

Ken, retired teacher, Lincoln Nebraska

Ken Goldstein — Jun 20, 2026
Subject: S7-2026-15 From: Ken Goldstein Affiliation: Jun. 20, 2026 Investors large and small need regular, frequent reporting to make informed decisions on managing their funds. Quarterly is barely sufficient. Semi-annually gives an edge to insiders and disadvantages ordinary Americans saving for their retirement or their family's future.

Please retain quarterly reporting.

Thank you,

Ken Goldstein
Nonprofit Management, near retirement
Los Gatos, CA

Ken Porche — Jun 20, 2026
Subject: S7-2026-15 From: Ken Porche Affiliation: Jun. 20, 2026 This is another attempt to avoid accountability by large corporations that will end up hurting small and large investors. Businesses that are publicly traded need to be transparent even more than they are now. By changing the rules to benefit the public companies you will invite more corruption and the system cannot take another round of what happened during the financial crisis. Please do NOT change the requirements. Ken Porche.

Sent from my iPhone

Ken Porche — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ken Porche Affiliation: Jun. 20, 2026 As a small retail investor, I strongly recommend that the quarterly reporting system remain in place.

Sent from my iPhone

Ken Porche — Jun 20, 2026

Subject: S7-2026-15 Comment From: Ken Porche Affiliation: Jun. 20, 2026 As a small retired retail investor, I strongly recommend that the quarterly reporting system remain in place. Transparency is the absolute key to keeping the confidence in our decision making process.
Ken Porche

Sent from my iPhone

Ken Quinn — Jun 20, 2026
Subject: S7-2026-15 From: Ken Quinn Affiliation: Jun. 20, 2026 I think they should be in jail for life, and there are hundreds others walking around like they own the place that should be in jail for life also.

Ken Shamir — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ken Shamir Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a long term investor I rely on quarterly reports from my investment companies to help guide my portfolio management in unbiased and unrumored ways with sound information and not sound bites and advertising. Please support my endeavors by blocking this proposed rule change that will only help "insiders" and upend the level playing field so unique to our country where fiscal markets and opportunities thrive. Please insure those successes continue by defeating rule S7-2026-15. Thank you.
cordially, Ken Shamir

Ken Watson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ken Watson Affiliation: Jun. 20, 2026 Please keep reporting quarterly. I am retired and rely on that information.

Ken Watson

Ken Yagodinski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ken Yagodinski Affiliation: Jun. 20, 2026 Quarterly reporting is the best way to keep companies honest! Keep it as it is.

Kenneth Batchelor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kenneth Batchelor Affiliation: Jun. 20, 2026 Public Comment Letter Opposing SEC Proposal on Optional Semiannual Reporting

Kenneth Batchelor
Batchelor_ken@ Hotmail.com

June 20, 2026

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Re: File No. S7-2026-15 – Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies (Release Nos. 33-11414; 34-105368)

Dear Chair Atkins and Commissioners:

I write to strongly oppose the SEC's proposed rule that would allow public companies to elect semiannual reporting on a new Form 10-S in lieu of quarterly reports on Form 10-Q. While framed as providing "flexibility," this change would reduce mandatory transparency, harm investors, and increase risks without delivering the promised benefits. I urge the Commission to withdraw the proposal and maintain the current quarterly reporting regime, which has served U.S. capital markets well for over 50 years.

1. Reduced Insight and Transparency for Investors

Quarterly reporting delivers timely, standardized financial information that investors rely on for valuation, risk assessment, monitoring performance, and making informed decisions. Shifting to a six-month cadence would create longer periods of stale or incomplete information, increasing information asymmetry between management and investors.
This would likely lead to:
* Greater difficulty in timely detection of operational or financial issues.
* Reduced analyst coverage and forecast accuracy.
* Higher market volatility around the fewer reporting dates.
* Potentially higher cost of capital due to elevated uncertainty.

Evidence from Europe supports these concerns. After the EU abolished mandatory quarterly reporting in 2013 (via amendments to the Transparency Directive, effective ~2014–2015), companies that stopped issuing quarterly updates experienced a significant decline in analyst coverage. Studies of the UK experience (where mandatory quarterly reporting was introduced in 2007 and removed in 2014) found that quarterly reporting increased analyst coverage and improved the accuracy of earnings forecasts. When companies ceased quarterly reporting, analyst following dropped.

Additional research on European firms terminating or reducing quarterly reporting content shows economically significant reductions in stock liquidity and negative abnormal returns around announcements ending the mandate.

Investors — including major institutions — have voiced strong opposition, noting that quarterly data is essential for monitoring and protecting capital.

2. Lack of Positive Effects Observed in Europe

Proponents often cite Europe as a model, claiming the shift from quarterly to semiannual reporting there successfully reduced short-termism and benefited companies and long-term investors. This has not materialized.
The EU's explicit goal in 2013 was to "encourage sustainable value creation and long-term oriented investment strategy" by reducing short-term pressure. However, rigorous studies of the UK and broader European experience found no material impact on corporate investment levels (capital expenditures, R&D, or fixed assets) when reporting frequency changed in either direction.

Many European companies continued providing quarterly updates or limited interim information voluntarily because markets demanded it. Those that fully shifted to semiannual often saw reduced analyst attention without offsetting gains in long-term investment or valuations. There is no statistically significant evidence of broad positive effects on companies or investors from the change. Adopting a similar approach in the U.S. risks importing these shortcomings into the world's deepest and most transparent capital markets without any proven upside.

3. Increased Opportunity for Fraudulent or Misleading Statements

Biannual reporting would create extended "dark periods" of up to six months without required SEC filings, management certifications (under Sarbanes-Oxley), or limited auditor reviews. This gives company leadership significantly more time to engage in earnings management, channel stuffing, cookie-jar accounting, or outright fraud before issues must be disclosed.

Quarterly reporting imposes regular discipline and scrutiny that helps surface problems earlier. It also forces more frequent cleansing of material non-public information, reducing opportunities for insider trading and selective disclosure. Multiple analyses note that quarterly disclosures serve an important role in preventing fraud and market manipulation by providing timely, standardized checkpoints.

While fraud can occur under any regime, lengthening the interval between formal reports inherently widens the window for misconduct to grow undetected. The proposal would weaken a key safeguard that has contributed to the integrity of U.S. markets.

Conclusion and Request

The proposed change prioritizes reduced compliance costs for some companies over robust investor protection. The evidence from Europe demonstrates that the promised benefits are illusory, while the downsides — diminished transparency, weaker analyst monitoring, potential liquidity impacts, and greater fraud risk — are real and well-documented.

I respectfully urge the SEC to reject this proposal and preserve quarterly reporting as the mandatory baseline. If flexibility is desired, companies should remain free to provide additional voluntary disclosures rather than being allowed to provide less mandatory information.

Thank you for considering these comments. I am available to discuss further.

Sincerely,

Kenneth Batchelor
Private Investor
Simsbury, CT

Sent from my iPhone

Kenneth Jeffus — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kenneth Jeffus Affiliation: Jun. 20, 2026 This very much looks like a thumb on the scale.

Sent from my iPhone

Kenneth Karlson — Jun 20, 2026
Subject: S7-2026-15 From: Kenneth Karlson Affiliation: Jun. 20, 2026 Why open the door for more stealing? Who in the hell is running that place?

KENNETH KIEFER — Jun 20, 2026
Subject: S7-2026-15 Comments From: KENNETH KIEFER Affiliation: Jun. 20, 2026 Keep it QUARTERLY!!!

Sent from my iPhone

Kenneth Quinn — Jun 20, 2026
Subject: S7-2026-15 From: Kenneth Quinn Affiliation: Jun. 20, 2026 I think they should be in jail for life, ant there are hundreds others walking around like they own the place that should be in jail for life also.

Kenneth Rosenauer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kenneth Rosenauer Affiliation: Jun. 20, 2026 Please don't make these changes.

Sent from Ken's amazing electronic device.

Kenneth Stuart — Jun 20, 2026
Subject: S7-2026-15 From: Kenneth Stuart Affiliation: Jun. 20, 2026 Please do not discontinue quarterly reporting. Investors need the transparency and frequent reporting to make best decisions for our future. Our retirements depend on this!

Sent from my iPhone

Kenneth Stuart — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kenneth Stuart Affiliation: Jun. 20, 2026 Please don't not discontinue quarterly reporting. Investors need the transparency and frequent reporting to make best decisions for our future. Our retirements depend on this!

Sent from my iPhone

Kenny Gechter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kenny Gechter Affiliation: Jun. 20, 2026 Please keep

quarterly transparency

Sent from my fingertips

Kenny Hall — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kenny Hall Affiliation: Jun. 20, 2026 Kenneth USN retired I have worked hard for my money. I have the scars and disabilities as receipts. KEEP IT QUARTERLY.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Kenyon Harty — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kenyon Harty Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not reduce reporting requirements from quarterly to semi-annual. This will leave retail investors more in the dark than they already are.

Kerry Callinan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kerry Callinan Affiliation: Jun. 20, 2026 Wall Street is now located in a Communist stronghold run by the same invaders who ruined Minnsota with fraud and you want less oversight, now! Are you trying to start a run on Wall Street?!

Yahoo Mail: Search, Organize, Conquer

Kerry Dyer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kerry Dyer Affiliation: Jun. 20, 2026 It should continue quarterly so Investor are kept informed. Also as a retired CPA, companies need to be held accountable if they want the public to invest in their Company.

Sent from my iPhone

Kerry Lohr — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kerry Lohr Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
In all my studies in mathematics and the sciences, information has always been important. When I worked in city government and in education, information has been important. Not knowing what is happening or what is going on for half the time keeps us, all of us, in the dark. This is not helpful and does not promote or provide for an exchange of information. We need more clarity not less.

Kerry Texley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kerry Texley Affiliation: Jun. 20, 2026 By changing the reporting periods from quarterly to semi-annually I feel I will not know what is happening with my investments or have the opportunity to make changes when I feel it is necessary. As for the process of reporting a company must follow and the time and cost involved, computers have made it more efficient. It is easy to email reports or put them on the web for access. With major changes happening now and in the future due to AI, it will become even easier to file these reports at less cost. The government is concerned about fraud, but this will make such an important aspect of investing and company health less transparent.

Kerry Texley
Retired

Sent from my T-Mobile 5G Device Get Outlook for Android

Kesley Moore — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kesley Moore Affiliation: Jun. 20, 2026 Kesley Moore here. Retired. I have built my investment portfolio over the years ,in order to provide financial security in my retirement years. Big Corporations that are offered on the stock exchange, owe it to their investors to keep them informed of their financial standings, and performance. Investors NEED to know how the corporation is doing on a timely basis in order to make knowledgeable decisions concerning their investing strategies in order to protect ourselves from market volatility, and corporation standings ! Presenting quarterly reports gives the investors the ability to make moves in order to maintain the integrity of their portfolios. A LOT can happen within a six month period. We need to be able to make these decisions based on market / company performance within reasonable time periods, and semi-annual reporting is not conducive to that endeavor.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kevin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kevin Affiliation: Jun. 20, 2026 I want it kept quarterly.

Sent from my iPhone

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kevin benson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kevin benson Affiliation: Jun. 20, 2026 So basically your saying.....semi-annual would benefit Corporate America?

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kevin benson — Jun 20, 2026
Subject: S7-2026-15 From: kevin benson Affiliation: Jun. 20, 2026 Wasn't reagun's corporate tax breaks enough for you cfo's/ceo's ? Enough with the pillaging of working class America!

Kevin Brown — Jun 20, 2026
Subject: S7-2026-15 From: Kevin Brown Affiliation: Jun. 20, 2026 Quarterly reporting helps keep them honest. Don't do away with it. This was a hard-learned lesson. This is not an impediment to doing business.

Kevin Burke deburgh — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kevin Burke deburgh Affiliation: Jun. 20, 2026 Are you crazy we will forget doing the .arker if this fu king game is played! Fuc dat *****es zionist ****

Kevin Croce — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kevin Croce Affiliation: Jun. 20, 2026 Kevin Dellacroce
Retired
Wagener, SC

To Whom it may concern;

Having worked in the banking industry for 43 years performing mergers and acqisitions caused in many cases by poor or nefarious bank management, I for certain don't have to tell you about the absolute need for constant oversight of financial institutions. All financial institutions. In consideration of the current and ongoing breaches in financial trust and bad actors that have been investigated and prosecuted for criminal financial activities past, present and future, it is imperative that the current quarterly reporting system remain intact and not amended. Lowering the current reporting standards will be detrimental to the financial well being of all investors as I've historically noted in banking regulation where as soon as regulations are eased, bad things start to happen in much the same way that caused stricter regulations to be instituted in the first place. At this time of rampant corruption in government that reliable sources uncover every day as well as the fact of life scams being perpetrated on private persons, I strongly urge the SEC not to roll back to old standards and if entertaing this idea, expect trouble. There are reasons for truth in lending and savings regulations.

Please do not eliminate these checks on the financial market brokers. It's a really bad idea based on history.

Thank you for entertaing my thoughts on this matter.

Respectfully,

Kevin Dellacroce

Kevin H — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kevin H Affiliation: Jun. 20, 2026 The only reason to change rules should be to promote competiton in the market. Minimizing transparency allows big players to prevent that and helps the already wealthy grow their assets unfairly. America should be better than that.

retain quarterly reports or propose an actual change that will help average Americans.

Kevin Hinderman — Jun 20, 2026
Subject: S7-2026-15 From: Kevin Hinderman Affiliation: Jun. 20, 2026 Keep quarterly reports. 6 months

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kevin hodack — Jun 20, 2026
Subject: S7-2026-15 Comments From: kevin hodack Affiliation: Jun. 20, 2026 Why do Hate common people?? Why do you think that only the Rich people matter?? Do you think cruelty is fun??

Kevin K — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kevin K Affiliation: Jun. 20, 2026 We want more financial disclosure, not less. We are moving in a dangerous direction for retail investors. There is less oversight for the wealthy elite trading on inside information. Reducing the number of financial disclosures only allows companies to hide information from the average investors. Keep it Quarterly.

-Kevin Kraft

Sent from my iPhone

Kevin Lord — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kevin Lord Affiliation: Jun. 20, 2026 My name is Kevin Lord and I am a retired, 29-year service member. I converted my federal retirement monies to a civilian IRA and I own another IRA I contributed to across many years. As such, I am significantly invested in a broad range of securities and I analyze their performance far more frequently than quarterly. However, I absolutely rely on quarterly disclosures to make investment decisions and I do not believe the cost to provide quarterly reports is too much for the companies or other entities I am invested in to pay. Further, I believe changing from quarterly to semi-annual reporting does not provide me with a timely and adequate opportunity to review performance and make changes as I determine needed to protect my and my family's investments, monies and livelihood.

Kevin McLaughlin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kevin McLaughlin Affiliation: Jun. 20, 2026 There is ample reason to think current regulations lead to the strongest outcomes for market valuation and fraud protection. There is insufficient evidence that less reporting will be better and cheaper in the long

run. I do not support change on this, after 25+ years as a finance instructor on investments, valuation and financial services, with a background in both finance and accounting.
Best,
Kevin w. McLaughlin
Rochester, NH

Kevin Patel — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Patel Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
You morons, this is literally how you get insider trading to happen.
just keep what we have at a minimum- you should be ashamed you even thought this was remotely beneficial to the average investor- no, person.
the amount of fraud/bookkeeping issues we'll see with this is astronomical.

Kevin Stark — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kevin Stark Affiliation: Jun. 20, 2026 Kevin Stark, retired engineer. Don't change the rules to benefit the elites looking to cash out their BS at the expense of average Americans. It's bad enough Musk is getting his vastly overpriced stock on the indexes.

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kevin ver20 — Jun 20, 2026
Subject: S7-2026-15 Comment From: kevin ver20 Affiliation: Jun. 20, 2026 You work for the American people. We are watching and when normal people are back in power we will come looking for our pound of flesh.

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kgb246 — Jun 20, 2026
Subject: S7-2026-15 Comments From: kgb246 Affiliation: Jun. 20, 2026 Karen Baugh, retired. I like knowing what my stocks are doing on a quarterly basis. That way I can keep planning for my future.

Sent from my Galaxy

Kiaya Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kiaya Williams Affiliation: Jun. 20, 2026 Why don’t you leave it as it is. So you can steal and cheat average people more than you already have

Sent from my iPhone

Kim — Jun 20, 2026
Subject: S7-2026-15 From: Kim Affiliation: Jun. 20, 2026 Do your jobs legally

Yahoo Mail: Search, Organize, Conquer

Kim Bond — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim Bond Affiliation: Jun. 20, 2026 Kim Bond, retired Mortgage Banker for 30 years. This proposal for financial reporting every six months is a hard “NO” from me. My entire working career along with my husband’s was spent saving and investing in the market. Not knowing what’s going on for that six months at a time is detrimental to all working Americans!

Sent from my iPhone

Kim Bond
Kimwbond007@gmail.com

Kim Brown — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim Brown Affiliation: Jun. 20, 2026 Usurp our rights and privileges at your own peril. If you truly believe that "we" are going to be eating cake, you should read your history books. Your cakes are cow pies. It is my belief that the founders based American minded people are sick of swallowing your ****** and are ready to barbecue.

Kim Brown, Principal Broker
Bill Brown Realty, Inc.
M (801) 427-9420
O (801) 4895298
Negotiating... Your Real Estate Needs
bornarealtor@gmail.com

Kim Calomino — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim Calomino Affiliation: Jun. 20, 2026 Keeping reporting f quarterly lets me assess my investment portfolio and potentially avoid losses or take advantage of available gains. Transparency should not be diminished.
K. Calomino
Retired

Get Outlook for iOS

Kim Christensen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kim Christensen Affiliation: Jun. 20, 2026 This is a step into stupidity on a large scale.
Wasn't the SEC setup to prevent this type of things
Will SEC allow all private citizens to use this.?

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kim daline — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kim daline Affiliation: Jun. 20, 2026 Quarterly reporting is important! History has proven that accountability is important, ie 1955-1971! Let’s not continue to make the same mistakes that we have already learned from.
And really, what is the big deal? Full disclosure is where it’s at!!!
Kim Daline, retired

Sent from my iPhone

Kim McCullough — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kim McCullough Affiliation: Jun. 20, 2026 Remain with quarterly reporting.

Sent from my iPhone

Kim Norris — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim Norris Affiliation: Jun. 20, 2026 Keep quarterly reports

Yahoo Mail: Search, Organize, Conquer

Kim O — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim O Affiliation: Jun. 20, 2026 As an investor I would like to know how my investments are doing more frequently, not less frequently. Sincerely Kim O'Bryan

Sent from AT&T Yahoo Mail on Android

Kim Rose — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kim Rose Affiliation: Jun. 20, 2026 There should be more transparency not less into corporate financials and potential market impact. We should be demanding stronger regulations and accountability.

Kim R, VP, Legal & Business Operations

Best, Kim

Kim Scott — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kim Scott Affiliation: Jun. 20, 2026 So SLL YHE BIG CRONIES can pocket the MONIES??? Needs to STAY QUARTERLY

Kim Scott — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kim Scott Affiliation: Jun. 20, 2026 So ALL THE BIG CRONIES can pocket the MONIES??? Needs to STAY QUARTERLY

Kim Tennant — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kim Tennant Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not remove quarterly reporting by corporations. Congress empowered the SEC to require periodic reporting, including quarterly reporting by the SEC Act of 1934, and the SEC mandated quarterly reporting in 1970.

Kim Tram — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kim Tram Affiliation: Jun. 20, 2026 Hello, my name is Kim Patterson, a regulatory compliance specialist. I support the quarterly reporting as I rely on quarterly information to make decisions. The longer gaps create an unfair advantage for corporate insiders.

Best regards,
Kim Patterson

Kimberly Boeh — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Boeh Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is so wrong. Don't let this happen. Companies need to be transparent and accountable. Keep it accountable. Don't change the rules.

Kimberly Lehr — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Lehr Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
We need MORE timely information, not less. The proposed changes would be detrimental to everyone. Why do you want to take away vital time sensitive information?

Kimberly Naugle Long — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kimberly Naugle Long Affiliation: Jun. 20, 2026 Mandatory quarterly reporting so that they can’t purposefully sell assets and bankrupt the company. Absolutely must maintain reporting mandatory to sell stock in company. Period.

Kim Naugle Long, BA, Holy Fire III ® /Usui & Karuna® Reiki Master/Teacher
Ordained Minister
Wisdom Keeper
706-207-4253

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serenityattunement.com

Kimberly OConnell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kimberly OConnell Affiliation: Jun. 20, 2026 Kim OConnell, Project Manager.
Keep the reporting quarterly to allow
us to see trends and react more quickly. Anything less is too slow.

Kimberly Shoemaker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kimberly Shoemaker Affiliation: Jun. 20, 2026 Companies must show their information at a MINIMUM of a quarterly reporting. I, however, think they should be showing monthly!

Sent from my iPhone

Kimble McSweeney sfviscount@aol.com — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kimble McSweeney sfviscount@aol.com Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!!! Unless trump owns YOU now!!

Sent from my iPad

KingF — Jun 20, 2026
Subject: S7-2026-15 Comments From: KingF Affiliation: Jun. 20, 2026 I'm retired and a portion of my income depends on the health of my IRA portfolio and other investments. Semi-annual reporting will hinder my ability to make informed decisions regarding my investments , and puts the stability of my long-term income in jeopardy. Please don't change the quarterly reporting requirement.

Frank King
Linthicum, MD

Kip G. — Jun 20, 2026
Subject: S7-2026-15 From: Kip G. Affiliation: Jun. 20, 2026 Continue reporting quarterly

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Kira McKenzie — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kira McKenzie Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Please do not take away information from the people. We will learn the information another way so all this will do is anger us and make us not trust you.

Kirk Swilley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kirk Swilley Affiliation: Jun. 20, 2026 As an active investor i dépend on these quarterly reports to understand my investments. Going to biannual will significantly refuse my ability to invest with data rather than emotion

Best regards,

Kirk

Sent from my iPhone. Please forgive the brevity and also my clumsy thumbs 👍🏻

Kit Hope — Jun 20, 2026
Subject: S7-2026-15 From: Kit Hope Affiliation: Jun. 20, 2026 Quarterly reporting is a critical part of keeping the oligarchs in check. The current administration has been giving a free pass to big business and the results have included a widening wealth gap in our nation that is moving in a direction that threatens the nation's stability. Now is not the time to loosen the reins on business.

Kathryn Hope

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kitty struchen — Jun 20, 2026
Subject: S7-2026-15 Comment From: kitty struchen Affiliation: Jun. 20, 2026 Please keep the reporting on a quarterly basis. We don't need more run-away trains where companies operate without being transparent & held accountable! We have enough pseudo transparency in this country as it is. We need to hold onto our standards of accountability!!!!

Kjell Rodne — Jun 20, 2026
Subject: S7-2026-15 From: Kjell Rodne Affiliation: Jun. 20, 2026 keep reporting quarterly

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Knox Tenn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Knox Tenn Affiliation: Jun. 20, 2026 My whole career, both as a private and government contractor required monthly reporting. It was essential to monitoring the status of a project to take corrective action before negative metrics become unrecoverable. Cutting financial reporting to semi annually is not in the best interest of the millions who are invested in securities / stocks. That visibility is necessary to making a sound decision about where to invest or make corrections.
I am Chip Slate, Project Controls Analyst, semi-retired. Self- directed investor.

Chip Slate

Kori Clapper — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kori Clapper Affiliation: Jun. 20, 2026 Keep it as it is!

Sent from my iPhone

Korina Feaster — Jun 20, 2026
Subject: S7-2026-15 Comments From: Korina Feaster Affiliation: Jun. 20, 2026 Quarterly reporting is imperative for compliance and accuracy in financial reporting and most importantly, ethical business practices. Korina Feaster, CPA interim controller.

Sent from my iPhone

KR Wilson — Jun 20, 2026
Subject: S7-2026-15 Comments From: KR Wilson Affiliation: Jun. 20, 2026 Keep the quarterly reports! There is no good reason to change the reporting frequency.

Kevin Wilson

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kramerc221 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kramerc221 Affiliation: Jun. 20, 2026 Dear SEC:
I am not going to write a long and detailed soliloquy on why reducing reporting to bi annual as opposed to quarterly is a bad idea. You know it is a bad idea. You are not proposing it because it is a good idea, you are proposing it so those who benefit from hiding loss or rates of return on investments are not informed of potential issues until it is too late and their investments have diminished in value so much that they are forced to sell to recoup some shred of value. Why do this? Of course so those who will have significant leverage, ie the billionaires, can purchase from those who have no choice but to sell, at rock bottom prices. This is just another proposal to reduce

oversight by government that actually helps the average investor whose funds are put into investment vehicles to fund retirement. Why do this? There is no legitimate reason. Do NOT implement this new rule.
Cynthia Kramer
Attorney
Columbia, Missouri

Sent from my iPhone ckramer

Kris — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kris Affiliation: Jun. 20, 2026 Investors should and need to have frequent updates as to the financial worthiness of the companies the invest their money in. It gives the investor the opportunity to spot negative or positive trends sooner and make better financial decisions. At the very least, keep the financial reporting quarterly, if not more frequent.
Regards,
Kristan Uruchurtu
Accounting Manager

Kris Russell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kris Russell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
During this time of increasing corruption, more, not less transparency is vital.

Kris Schumacher — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kris Schumacher Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please maintain quarterly reporting. The markets already are volatile. Less reporting will give companies the opportunity to spin data easier. Please help investors stay informed.

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krist lien — Jun 20, 2026
Subject: S7-2026-15 Comment From: krist lien Affiliation: Jun. 20, 2026 Krist Lien, retired college administrator . This is extremely alarming! The only reason that I can think of for even wanting to do this is to be able to hide transactions that should not be allowed. Such a bad idea!

Krista Crain — Jun 20, 2026
Subject: S7-2026-15 From: Krista Crain Affiliation: Jun. 20, 2026 I work in the secuturies industry in the 1970's. I saw fraud
everywhere. I worked for Staffmark in the mide 1990's, they lies on
quarterly reports and their stock dropped 34% in one day in 1998 when
bad earning came out finally....then the stock dropped from a high of
about 24 to 3 dollers in the next few years. Keep the current
reporting rules. There is no reason to reduce them. Mark, former

Compliance Officer Kansas City

Kristen Molina — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kristen Molina Affiliation: Jun. 20, 2026 Absolutely ridiculous. Quarterly reporting is NECESSARY and REQUIRED. There is no need to change the current system. Businesses, their leadership, and the shareholders MUST know what is happening within a corporation and how it is being held accountable. Do not change the process. Accountability is mandatory and consumers and the public demand it.

Sent from my iPhone

Kristen Moran — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kristen Moran Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not let the SEC charge there quarterly report policy. It is bad for the economy, fair trade, and the American currency.
The position to eliminate quarterly reporting helps elites and corporate executives to avoid paying taxes and hide true financial losses and or gain from board meetings or investors. This cannot happen it will destroy the USA economy and destroy capitalism.
Sincerely yours,
Kristen Moran

Kristi Longley — Jun 20, 2026
Subject: S7-2026-15 From: Kristi Longley Affiliation: Jun. 20, 2026 Kristi Longley, Licensed Professional Counselor, Denton, TX. Please uphold the quarterly reporting by Companies. I am middle class and am relying on my investments for retirement. Less accountability puts my retirement savings in greater jeopardy. The quarterly reporting has worked well, and I see no justification to change it. Please uphold this for the middle class.

Kristi Reynolds — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kristi Reynolds Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is a reason this practice was put in place to begin with. It's time to to stop trying to crush the hardworking ppl of this country and ppl who want to make better lives. More corporate bs that ppl are soo tired of is not the answer, or fair. We need to make educated guesses based on the information this provides - don't take away what's right, fair and just to let certain ppl fraudulently get ahead.

Kristin Berry — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kristin Berry Affiliation: Jun. 20, 2026 Quarterly reporting should remain in place. This new proposed rule seems rife with corruption.

Sent from my iPhone

Kristin Burns — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kristin Burns Affiliation: Jun. 20, 2026 Quarterly reporting is crucial - keep it!

Sent from my iPhone

Kristin Carstarphen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kristin Carstarphen Affiliation: Jun. 20, 2026 Why are some allowed access to the numbers and others not? This is of benefit not to all, but only to those who are special enough to have access. It allows these privileged few to take actions to benefit themselves before the information is made available to the general public. This goes against everything that America and a democracy built upon all people being equal stands for. Shame on you.

Sent from my iPhone

Kristin Rohan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Rohan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is imperative that companies continue to provide required reporting as currently required. I have a right to know how my money is doing. If you change this I will be taking my money out of the market.

Kristin Tyson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kristin Tyson Affiliation: Jun. 20, 2026 Kristin Tyson Registered Nurse.leave quarterly reporting alone! We're all struggling, keep it fair!

Get Outlook for iOS

Kristin Yanker-Hansen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kristin Yanker-Hansen Affiliation: Jun. 20, 2026 In these times when corporations try to hide so much, the minimum that the SEC can do us require them to report quarterly. Inthese times when corporations try ti hide everything, the minimum
the SEC can do us require them to do is to report Financials quarterly.

Sent from AT&T Yahoo Mail on Android

Kristina Fermann — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kristina Fermann Affiliation: Jun. 20, 2026 Quarterly reporting is extremely important to keep investors informed. Dropping this allows corporations to hide losses and take advantage of their investors. The only reason to drop quarterly reporting is to allow companies to hide and defraud the people and funds invested in them.

Kristy Garrison — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Kristy Garrison Affiliation: Jun. 20, 2026 Quarterly reporting has been to show to be the most important for our economy and investors to flourish. Transperancy and information to all the will of the people.

KumHwa Ashburn — Jun 20, 2026
Subject: S7-2026-15 From: KumHwa Ashburn Affiliation: Jun. 20, 2026 Commitment to public disclosure is commitment to to public confidence.

Kurt O. Randall — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kurt O. Randall Affiliation: Jun. 20, 2026 Quarterly reporting is imperative, history has already proven that anything less results in abuse of the system. Please do not make any change from our current practice of quarterly reporting.

KURT PERRY — Jun 20, 2026
Subject: S7-2026-15 From: KURT PERRY Affiliation: Jun. 20, 2026 Reducing accountability is just wrong

Sent from my iPhone

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kwodom — Jun 20, 2026
Subject: Comment on S7-2026-15 From: kwodom Affiliation: Jun. 20, 2026 Keep company reporting quarterly. As an investor I believe it is important that we have this information on a quarterly basis.

Sent from my Galaxy

Kyle Brandenburger — Jun 20, 2026
Subject: S7-2026-15 Comment From: Kyle Brandenburger Affiliation: Jun. 20, 2026 Leave the reporting schedule the way it is! In fact, monthly would be better.

Yahoo Mail: Search, Organize, Conquer

Kyle Murphy — Jun 20, 2026
Subject: S7-2026-15 From: Kyle Murphy Affiliation: Jun. 20, 2026 There is enough fraud as there is from billionaire CEO. Regular every day people, working to try to find a living wage, do not deserve to lose their life savings to save a CEOs bottom line. Let's get real, American citizens aren't that stupid. We want real honest quarterly reports to inform our decisions.

Kyle murphy

Kyle Swartz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kyle Swartz Affiliation: Jun. 20, 2026 The more info available to investors, the better. Don't be surprised if people are bearish about the market when they have less reason to trust it (and it's already no guarantee).

Kymberlee Keckler — Jun 20, 2026
Subject: S7-2026-15 Comments From: Kymberlee Keckler Affiliation: Jun. 20, 2026 Government oversight is important! Keep reporting requirements to quarterly...or even monthly.

L Booth — Jun 20, 2026
Subject: S7-2026-15 Comment From: L Booth Affiliation: Jun. 20, 2026 I am not a professional investor and I know little about how it all works, but I do do some investing of my own and I depend on those quarterly reports to tell me who is a good risk and who isn’t. This feels very much like a grift. If you have nothing to hide from the people who buy your stock and give you money, why do this? The answer is simple. You don’t want to have to actually report what you’re doing. Not hiding the results for six months. There is a severe lack of trust in many “officials” currently in this country. Do not contribute further to that lack of trust.

L. Booth

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l jones — Jun 20, 2026
Subject: S7-2026-15 From: l jones Affiliation: Jun. 20, 2026 Dear Sirs,
We want quarterly reporting for ALL C.E.O s. The United States has suffered a lack of regulatory oversight in the past years. Keeping executives responsible for their organization is an IMPORTANT aspect of accountability. It is another chink in the armor of protection for those using, buying and being affected by corporations.
Thank you.
Henry K. Jones, CWO2, USA Ret., and Elizabeth Jones MSW.

Veterans, and Property owners in
Sierra Vista Arizona and in Warsaw Missouri.

L Simpson — Jun 20, 2026
Subject: S7-2026-15 Comment From: L Simpson Affiliation: Jun. 20, 2026 WTH..... This is unfair and extremely lopsided!

L. Ralph — Jun 20, 2026
Subject: S7-2026-15 Comments From: L. Ralph Affiliation: Jun. 20, 2026 Need more, not less.

Powered by Cricket Wireless
Get Outlook for Android

L. Zai — Jun 20, 2026
Subject: S7-2026-15 From: L. Zai Affiliation: Jun. 20, 2026 Industry has overstepped the line too many times to be trusted. The captains of industry have walked away from the pollution they have created, the devastation of small towns they have caused
by moving their plants overseas, the financial hardship they have caused by skipping out on their promises and leaving the bills to be paid by the American taxpayer. There is no reason to trust them to do the right thing. They can afford accountants and lawyers.
Hold them to the standard of more frequent reporting!

Yahoo Mail: Search, Organize, Conquer

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laconia34 — Jun 20, 2026
Subject: S7-2026-15 Comments From: laconia34 Affiliation: Jun. 20, 2026 My name is Carol Franciotti.
This is outrageous! This opens allowance for criminal and deceitful activity! I do nit have a business but, it is a no brainer to see HOW this will impact businesses...this is not transparency until the damage is done!

This is another grift. Secret and without accountability.

Sent from my Galaxy

LadyWolvin — Jun 20, 2026
Subject: S7-2026-15 From: LadyWolvin Affiliation: Jun. 20, 2026 You have more people like me, on SSA and Full Disablity, who have lost everything, I lost my house, since Trump took ofice. out of all the people you could be looking out for, you choose thoughs who game the system and line their own pockets? What about the homeless, the single mothers, those of us who are fighting to stay alive ? How Dare You?!!!!! When you took this job who were you wanting to help? The rich well to do people? Or where you looking to protect the every day people who are trying to make enough to buy their first house? I dont understand most of you. The rich get richer and the lower income or homeless die every day because we cant afford to go to the doctor or lack of something as simple as food. And because NONE of you have ever been here, you just dont get it. Just keep lining your pockets while a mother of four is explaining to her kids why they cant sleep in a bed tonight and that maybe they can eat tomorrow. If every member of congress gave just $10 to a fund for shelters or soup kitchens... but that would never happen. you alll have forgoten what its like to live on $900 or less a month. Even living out of my car with my service dog its hard to make that strech. Darla Smith, Lakeland Florida 863-308-7938

LaJana Paige — Jun 20, 2026
Subject: S7-2026-15 Comments From: LaJana Paige Affiliation: Jun. 20, 2026 I need information for my investments. Wall Street must be monitored for responsible reporting and to stop fraud.

LaJana Paige, Retired

LaJana Paige

Lake Hardware - Angleton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lake Hardware - Angleton Affiliation: Jun. 20, 2026
Dishonesty is a trademark of greed and letting it fester for 6 months
with no accountability is insane. Please keep a watchful eye on our
investments/retirement funds.

Ricki Docking

Manager of mom and pop hardware store

Angleton, Tx

Lakeeva Stanley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lakeeva Stanley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Please don't did this.

Lamont Kranston — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lamont Kranston Affiliation: Jun. 20, 2026 To whom It Should Concern : My Name Is Ian Wolk

Especially given the recent Advances in Ai It Is Absurd That Shareholders not be Given Easily Generated and Unburdensome Quarterly Reports . A Bi-Annual reporting system Would Make it Impossible to make informed Trades In a timely Manner making it unfair to investors large and small.

Lana Foust — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lana Foust Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is just another example of how our current Administration and the corrupt judicial system who is enabling them is moving out country backwards and not forward!!! Just like every other thing this corrupt and unlawful political "regime" is doing- it is only being proposed and supported by those who are dishonest and greedy and do not want to be held accountable to a system. these rules were put in place for a reason… And by repealing them and going backwards based on the current corrupt system currently in charge ... Is just wrong. Everybody blames Trump… But there are just as many people to blame who are supporting him and enabling him to ruin America as we know it. shame on anyone who supports this because you're nothing but self-serving. most Americans are sick of it… And come November,

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Lance Bosma — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lance Bosma Affiliation: Jun. 20, 2026 There needs to be more frequent reports to stay ahead of fraudulent activities.

My gmail account Lance

Lance Tarran — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lance Tarran Affiliation: Jun. 20, 2026 This rule does not provide for timely and accurate visibility and will allow for manipulation and corruption.

Landin Boring — Jun 20, 2026
Subject: File No. S7-2026-15 From: Landin Boring I strongly oppose the new rule removing quarterly reporting requirements for public companies. Shareholders are part owners of companies, and therefore need more information and transparency on how the business is performing, not less. The new rule will favor institutional investors over individuals, and make it easier for unscrupulous management teams to deceive investors. Further, research on a similar rule change in the UK

showed semi-annual reporting did not affect corporate investment behavior. In summary, the proposed rule change is a bad idea and has the smell of special interest lobbying all over it. Thank you for considering my comments.

Lane Sykes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lane Sykes Affiliation: Jun. 20, 2026 Why would companies get this advantage? It's wrong. For the public not to know what's going on for 6 months, how does that benefit the people? I'm against this.

Sent from my iPhone

Lani N Ludian — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lani N Ludian Affiliation: Jun. 20, 2026 LN Ludian. Reporting should be daily. The government is practicing insider trading as we can see in the recent news reports Retiree's and charities have a right to know what is happening with their funds! Smaller investors are just as important as the big ones

Sent from my iPhone

Lar B. — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lar B. Affiliation: Jun. 20, 2026 For whom it may concern

I am writing in opposition to changing required quarterly reports on investments to a proposed bi-annual scheduled. My primary reason for my opposition is that I believe more consistent reports lead to more consistent accountability, which in turn yelds higher results on earnings.

I strongly discourage the SEC to allow this change.

Alexander P. Browning
Member Service Repersentive, Navy Federal Credit Union
Pensacola Florida

Lara Amata — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lara Amata Affiliation: Jun. 20, 2026 Lara, Vet, stop allowing corruption from companies. Don't keep the public in the dark.

Dr. Lara Amata

LaReine Taurinskas — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: LaReine Taurinskas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need to continue quarterly reporting and signatures from the CEOs; more transparency, less fraud. Retail investors will not have a fair playing field.

Larry Ball — Jun 20, 2026
Subject: S7-2026-15 From: Larry Ball Affiliation: Jun. 20, 2026 I don't feel that it should be too great of an imposition to require signatures on financial documents for each quarter.

Sent from my iPad

Larry Bell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Larry Bell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do NOT change the disclosure of the companies' profits & losses to every 6 months. The 3 month ruling was put into place to prevent the fraud that had been taking place by Enron and others. Leave it alone.
Larry Bell, retired

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larry hiller — Jun 20, 2026
Subject: S7-2026-15 Comment From: larry hiller Affiliation: Jun. 20, 2026 Keep the quarterly reporting!! It's vital for maintaining the integrity of the system. I'm retired and want my investments to grow in the daylight, not wither in semi darkness. Larry Hiller

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Larry Reed — Jun 20, 2026
Subject: S7-2026-15 Comment From: Larry Reed Affiliation: Jun. 20, 2026 You have been reporting every three months for over fifty years so why now do you want to only do it every six months??? What are you trying to hide ???? You wanted us to buy your stock and I think that you are trying to hide something from the stock holders !!!! Keep it the way it has always been…..

Larry Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Larry Smith Affiliation: Jun. 20, 2026 LEAVE IT BE!!!!!!!!!!!

Larry N. Smith

Larry W. Bittner Retired - Administrative Office of the US Courts — Jun 20, 2026
Subject: File No. S7-2026-15 From: Larry W. Bittner Very simply - STOP THE MADNESS with rules

and rule changes... stop catering to the already-rich and the oligarchs/greedy corporations...

LARRY WHEELOCK — Jun 20, 2026
Subject: S7-2026-15 From: LARRY WHEELOCK Affiliation: Jun. 20, 2026 Keep the quarterly reporting! Don't tempt fate by making it easier to commit fraud.

Sent from my iPad

LL Wheelock
Milwaukee, WI

Larry Wilbanks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Larry Wilbanks Affiliation: Jun. 20, 2026 Too much potential for fraud !! Larry Wilbanks

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Laura Avery — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Laura Avery Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please keep reporting at least quarterly. Please hold businesses as accountable and honest. as they can be

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Laura Davis-McClain — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Davis-McClain Affiliation: Jun. 20, 2026 This does NOT need to happen. Protect the American people.

Laura Dennis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Dennis Affiliation: Jun. 20, 2026 Please stop ruining this country by letting the oligarchs win.

Laura Feierabend — Jun 20, 2026
Subject: S7-2026-15 From: Laura Feierabend Affiliation: Jun. 20, 2026 Quarterly reporting has been required for "self employed" to the IRS. Those that are self employed include clergy, like my dad, who didn't make much money, and didn't have vast resources. So my mom did the reporting and paid the taxes. I made more money in my engineering internship asas a softmore in college than he did, with a divinity degree, 25 years experience, long hours navigating meetings and politics and people's lives. Since quarterly reporting isn't a hardship for a CEO who has money, resources such as accountants, spreadsheets and could use a reminder of honest humanity, I see no reason to reduce the reporting requirement.

Thanks,

Laura Feierabend

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laura griggs — Jun 20, 2026
Subject: S7-2026-15 Comment From: laura griggs Affiliation: Jun. 20, 2026 As an investor I want to keep an eye on things as I'm close to retirement. I watch the figures carefully and do not trust the fact that this would be done bi-annually. Keep it as it is.

Sent from my iPhone

Laura Jane Gleason — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laura Jane Gleason Affiliation: Jun. 20, 2026 I think quarterly reporting is a necessity to promote transparency as well as fiscal responsibility. Publicly traded companies have a responsibility to thier shareholders to report regularly about the health of their company and it's place in the marketplace. My name is Laura Gleason. I am a 61 year old woman. It's bad enough the quarterly reports are typically convoluted and vague. A quarterly report in some manner is certainly produced, they just don't want to disclose it.

This issue is important to me because this is NOT a game. This is millions of Americans trying to navigate financial responsibilities with the most accurate information they can find to care for themselves and their family.

Thank you for your time and attention to this matter.

Respectfully,
Laura Jane Gleason
Kirksville, MO 63501

Laura Kemp — Jun 20, 2026
Subject: S7-2026-15 From: Laura Kemp Affiliation: Jun. 20, 2026 Quarterly reporting is necessary to keep investors, employees and the public informed of the company's financial condition. Changing it to less frequently would not be in the best interest of the public.

Laura Kemp
Texas resident
Sent from my iPhone

Laura Kessel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Kessel Affiliation: Jun. 20, 2026 I'm sick and tired of making things easier for companies. How are people supposed to make any decisions with 6 mo gaps? If I can report data monthly on my job they can do it quarterly.

Laura Korte — Jun 20, 2026
Subject: File No. S7-2026-15 From: Laura Korte This is about accountability! If people are held personally responsible, they will do the right thing. No more hiding, no more shirking, no more loopholes. Quarterly reporting will catch accounting irregularities and hold leadership responsible. Do not allow the system to avoid accountability.

Laura Leve — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Leve Affiliation: Jun. 20, 2026 Laura Leve, attorney. Do not leave us in the dark. Too much can happen within six months when we are trying to manage our savings, especially retirement.

Laura Liddell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laura Liddell Affiliation: Jun. 20, 2026 I strongly disagree with changing from quarterly to every 6 months. That’s a long time for the people to wait for an update. I feel there’s better accountability and more transparency keeping it quarterly, as it currently is.

Thank you for your consideration.

Laura Liddell
Retiree

Sent from my iPhone

Laura Marshall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Laura Marshall Affiliation: Jun. 20, 2026 Don't break Americans trust in checks and balances. To the Securities and Exchange Commission:

Laura Moehr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Moehr Affiliation: Jun. 20, 2026 To the SEC:

I am writing to formally express my concerns regarding illegal financial practices, specifically the withholding of earnings information by publicly traded companies.

Restricting access to financial data to only top investors constitutes insider trading. It is vital that organizations like the FTC and the FBI investigate these actions to ensure market integrity. Practices such as "cooking the books" and utilizing non-public information allow insiders to benefit at the expense of individual investors, making it increasingly difficult for the general public to participate in the market before prices surge.

This behavior is illegal and must be addressed immediately to ensure a fair and transparent financial

system for everyone.

Regards,

Laura Moehr
moehr2offer@gmail.com
Moehr 2 OFFER
Owner
407-738-0344

Laura Moehr
moehr2offer@gmail.com
Moehr 2 OFFER
Owner
407-738-0344

Laura Newman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Laura Newman Affiliation: Jun. 20, 2026 More shared info means more transparency for citizen savers. Do Not take us back 71 years. Look forward. Not back.

Laura Pagliaro — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laura Pagliaro Affiliation: Jun. 20, 2026 My name is Laura Pagliaro. I don't work now. I'm retired. My husband and I don't have BIG retirement accounts. We never dealt with the stock market. Reading about this " black out" doesn't seem fair or honest. It does sound shady and evil. There too many things going on in our country that are shady and evil (government sector AND private sector). Please don't do this. We don't need any more corruption!!

Sent from my iPhone

Laura Spino — Jun 20, 2026
Subject: S7-2026-15 From: Laura Spino Affiliation: Jun. 20, 2026 Please stop catering to the billionaires. We need to keep them accountable. Quarterly reports are important. We don't wish to return to depression era America. There is no logical or ethical reason to stop quarterly reporting.

LAURA TILLMAN — Jun 20, 2026
Subject: S7-2026-15 Comment From: LAURA TILLMAN Affiliation: Jun. 20, 2026 We as individuals need to be kept in the loop and be clear whats going on as we go through the year. I would like to keep quarterly results. Plus it keeps more people interested and not get lax infollowing the companies they/we are invested in. Im an individual inestor.

Sent from my iPhone

Laura Wagner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Laura Wagner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Data informs our decision making. Please continue to require quarterly reports from public companies. Thank you.

Laura Wynfield — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laura Wynfield Affiliation: Jun. 20, 2026 Laura from Colorado working as a Private Tutor. I'm concerned that changing thie time period to 6 months before releasing time sensitive information to investors cuts out those of bus who invest smaller amounts than large corporations. Please keep the law as is. It's not about leveling the playing field, its about having integrity. Thank you.

Lauralynduffy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lauralynduffy Affiliation: Jun. 20, 2026 Yes, companies need to report quarterly and remain accountable. This will also reduce transparency and eliminate jobs!
Lauralyn Duffy

Sent from my iPhone

Laurel Brown — Jun 20, 2026
Subject: S7-2026-15 From: Laurel Brown Affiliation: Jun. 20, 2026 Through sad experience, we have found that less reporting is almost like no reporting. Keep the quarterly reports and examine them carefully.
Laurel O.Brown, MCD SLP-CCC. Murray, UT

Sent from my T-Mobile 5G Device
Get Outlook for Android

LAUREL MECHLING — Jun 20, 2026
Subject: Comment on S7-2026-15 From: LAUREL MECHLING Affiliation: Jun. 20, 2026 Corporate reporting needs to remain quarterly to keep the Leaders accountable. Twice a year reporting has historically proven it doesn’t work. We, the US citizen investors are watching!
Laurel M.

Sent from my iPhone

Laurel Schalavin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laurel Schalavin Affiliation: Jun. 20, 2026 Don’t do this. Don’t

change the rules

Sent from my iPad

Lauren Burris — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lauren Burris Affiliation: Jun. 20, 2026 We investors need more data and transparency to make wise decisions about our investments, not less. I say NO to this proposal.
L. Burris

Lauren Dzialo — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lauren Dzialo Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
On top of the many oversights of our democracy, we deserve transparency as investors. Quarterly releases are part of that transparency and it is unjust to take that away.

Lauren Salazar — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lauren Salazar Affiliation: Jun. 20, 2026 Quarterly reporting is a simple and important method of public accountability for companies. The public (the investors) should have timely access to financials in order to take necessary action in a timely fashion. This action could be to the benefit of the company or to protect themselves. It prevents the gutting of financial resources by bad actors and allows banks and other institutions to see a more complete picture to make decisions protecting our economy. I urge you not to extend the reporting period.
Regards.
Lauren Salazar

Sent from my iPhone

Lauren Steltzer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lauren Steltzer Affiliation: Jun. 20, 2026 Really really bad idea

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Laurie Aldted — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Aldted Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want continued stringent, consistent, transparent and accountable oversight with our investments and banking. I do NOT agree with S7-2026-15 which reduces frequency and transparency.
Laurie Alsted

Laurie Blair — Jun 20, 2026

Subject: S7-2026-15 Comments From: Laurie Blair Affiliation: Jun. 20, 2026 You are no better than us. Give us a fair chance to earn money and stay on top of our decisions. Oligarchs are not the future we've voted for. Fairness in reporting is not too much to ask. Knock off the shenanigans!!!

Sent from my iPhone

Laurie C — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laurie C Affiliation: Jun. 20, 2026 Don't switch to quarterly reporting. It's an invitation for insiders to break the law. I object.

Laurie Cirrincione

236 N Running Spring Dr.
Green Valley, AZ 85614-5938

(520) 405-8866
azlaurie54@gmail.com

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it is the only thing that ever has."
—Margaret Mead

Laurie Edelman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laurie Edelman Affiliation: Jun. 20, 2026 I am retired and single and quarterly reports help me budget my small savings investments so I don't run out of money to pay my bills. I think this also keeps the companies I invest in more transparent and more honest. Laurie Edelman

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Laurie Finch — Jun 20, 2026
Subject: S7-2026-15 Comment From: Laurie Finch Affiliation: Jun. 20, 2026 We need more time to react. 6 months just gives more time for fraud to be committed and hid.

Laurie Lee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laurie Lee Affiliation: Jun. 20, 2026 Reporting must be quarterly.

Laurie N. Lee
Sent from my iPhone

Laurie Lee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Laurie Lee Affiliation: Jun. 20, 2026 Reporting must be quarterly.

Laurie
Sent from my iPhone

Laurie Luther — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Luther Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Publicly traded companies must reveal information that affects the current and future stock price. If not, people cannot make educated choices in the stock market.
The stock should be labeled as non-disclosure if they do hold back pertinent information. That way, people can know to avoid investing in the company. This is only fair.
Thank you for your prompt attention to this issue.

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laurie savery — Jun 20, 2026
Subject: Comment on S7-2026-15 From: laurie savery Affiliation: Jun. 20, 2026 “Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.“

Why twice a year? Less costs for the Company? Less information metered out to less informed investors, especially individual older investors?
As a college/university trained registered nurse for over 48 years, I’m beginning to enjoy some retirement time as i work per diem only.
SEC, be transparent, truthful and trustworthy to folks like me, not sleeping with the billionaires as much of our current government agencies are doing.
You can’t make America first by deceiving/robbing Americans!
Respectfully~
Laurie Savery RN
Church Deacon and historian, Second Church of Plymouth.
Plymouth, MA

Sent from mE✝💟🌻

LaVerne — Jun 20, 2026
Subject: S7-2026-15 Comments From: LaVerne Affiliation: Jun. 20, 2026 Please keep reporting quarterly or make it monthly. Making it less often doesn’t work well in daily life.
LaVerne Dissmeyer

Retired

A room without books is like a body without a soul.

Marcus Tullius Cicero

Sent from my iPhone

LaVerne Dissmeyer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: LaVerne Dissmeyer Affiliation: Jun. 20, 2026 Please do not let our securities be a mystery to us for 6 months at a time. We need the information more often to try not to need welfare. When it is not available for us to watch, leaves it open to more fraud.
To the Securities and Exchange Commission:

LaVert Lee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: LaVert Lee Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies should be transparent and share information about trading and profits at all times. Do not let them hide information from investors.

Lavonna Teal — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lavonna Teal Affiliation: Jun. 20, 2026 Quarterly reports must stay and be the norm or it further hinders our investing growth when personal finances are lean for so many. Spending will continue to slow hindering growth.

Sent from my iPhone

LaVoun Perdue — Jun 20, 2026
Subject: Comment on S7-2026-15 From: LaVoun Perdue Affiliation: Jun. 20, 2026 LaVoun Perdue, Realtor, Alabama
This experiment was tried and failed. Quarterly reporting means transparency. The public needs to see how their investments are performing quarterly.

LaVoun

LaVoun Perdue
Associate Broker, ABR,SFR
Avast Realty, LLC
Cell: 205-222-7520
lavounp@bellsouth.net

Lawanna Sewalt — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lawanna Sewalt Affiliation: Jun. 20, 2026 Leave reporting as is…quarterly.

Sent from my iPhone

Lawrence Lake — Jun 20, 2026
Subject: S7-2026-15 From: Lawrence Lake Affiliation: Jun. 20, 2026 “Trust but verify” said President Reagan. Money is the lifeblood of the economy and its most corrupting temptation. I believe verifying often is essential. I wish it wasn’t needed but it is absolutely necessary.

Sent from my iPad

Lawrence Lesterud — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lawrence Lesterud Affiliation: Jun. 20, 2026 We need quarterly reporting to determine the fiscal health of companies to protect pensions and retirement accounts, and investors’ portfolios, be they individual or institutional. The SEC proposal has greater potential to destabilize markets by reducing CEO/executive fiscal m accountability and it slows reaction to market changes. This proposal will definitely hurt investors as a lot can happen to publicly traded companies in a 6 month cycle that will no longer be visible ina timely manner. This proposal will also advantage inside trading while keeping the rest in the dark until it is too late. This is a cash grab for the C Suite at everyone else’s’ disadvantage. Keep things as they are. We need greater corporate transparency and accountability for a healthy economy, not less.
Lawrence Lesterud
Brewmaster and business owner

Get Outlook for iOS

Lawrence Shrader — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lawrence Shrader Affiliation: Jun. 20, 2026 Keep the Quarterly so we the investors can see what's going on. Make it fair for everybody please.

Layne Hubbard — Jun 20, 2026
Subject: S7-2026-15 From: Layne Hubbard Affiliation: Jun. 20, 2026 Quarterly reporting has exposed CEOs fraud in the past . It should not be changed.

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lazyhorse — Jun 20, 2026
Subject: S7-2026-15 Comments From: lazyhorse Affiliation: Jun. 20, 2026 If they weren’t a bunch of

“robber barons” and could be fair and decent they wouldn’t need such scrutiny! But they need to be kept in line at least a little bit! If I had my way it would be at least once a month!

Sent from my iPad

LD Boyer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: LD Boyer Affiliation: Jun. 20, 2026 Keep reporting on earning s like you have been.

LDS Smith — Jun 20, 2026
Subject: S7-2026-15 From: LDS Smith Affiliation: Jun. 20, 2026 Quarterly reporting! Do NOT change it. We don't trust them and less oversight gives them too much freedom and too many opportunities to cheat us.

Le Pe — Jun 20, 2026
Subject: S7-2026-15 Comment From: Le Pe Affiliation: Jun. 20, 2026 Quarterly reporting maintains communication between a business entity, the shareholder, and the taxing authority. The longer the period between reports, the less information an investor has on which to make decisions.
Please retain quarterly reporting.

Sent from my iPhone

Lea Meadows — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lea Meadows Affiliation: Jun. 20, 2026 Nothing like this should ever be hidden from the main contributors. Thank you!

Ledeen Rickey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ledeen Rickey Affiliation: Jun. 20, 2026 Please keep reporting quarterly.

Yahoo Mail: Search, Organize, Conquer

Lee — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lee Affiliation: Jun. 20, 2026 Keep public companies reporting quarterly please. It is so much more transparent and equally important to the shareholders.
William E. Lee

Lee Byrd — Jun 20, 2026

Subject: S7-2026-15 Comment From: Lee Byrd Affiliation: Jun. 20, 2026 I'm an industrial machinery operator and y'all need to retain visibility into who is being paid by whom. It's crooked otherwise.

Lee Dolan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lee Dolan Affiliation: Jun. 20, 2026 Since the boring work is done by computers, it is stupid to decrease the number of reports annually. Keep the the quarterly reports.

Lee Hoffman — Jun 20, 2026
Subject: S7-2026-15 From: Lee Hoffman Affiliation: Jun. 20, 2026 Grow a spine and enforce t he

quarterly reporting law

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"There is nothing - absolutely nothing - half so much worth doing - as simply messing about in boats."

Lee Iredell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lee Iredell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investment professional, we rely on regular and timely quarterly reporting to help monitor potential headwinds and tailwinds for companies so that we can keep clients informed. Less than quarterly reporting would create an opacity that could prove detrimental to the investing public. Quarterly disclosures help the public to make informed decisions, and the SEC should not delay reporting this vital information. Thank you.

Lee Ryder — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lee Ryder Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This proposal will allow companies to hide problems that should be addressed in a timely fashion. We cannot allow companies to monitor themselves as they have no integrity and shouldn't be trusted.

Lee Wilder — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lee Wilder Affiliation: Jun. 20, 2026 In today's world much can happen in 3 months, let alone 6. I want to see what is happening with my investments in as close to

real time as possible. With computers and the internet, there is no excuse not to report quarterly. I am not a large investor, I am important (or should be) in the scheme of things. What is the real reason for the delay? We all know it is not for cost savings, this is pennies (if we still had them) on the dollar. Big business can afford it, the little guys can't. We can't afford more backroom wheeling and dealing. Signed: Lee Wilder, retired

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Lee Wilder retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Lee Wilder In today's world much can happen in 3 months, let alone 6. I want to see what is happening with my investments in as close to real time as possible. With computers and the internet, there is no excuse not to report quarterly. I am not a large investor, I am important (or should be) in the scheme of things. What is the real reason for the delay? We all know it is not for cost savings, this is pennies (if we still had them) on the dollar. Big business can afford it, the little guys can't. We can't afford more backroom wheeling and dealing. Signed: Lee Wilder, retired

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Leigh Fye — Jun 20, 2026
Subject: S7-2026-15 Comment From: Leigh Fye Affiliation: Jun. 20, 2026 The markets changes quickly. It is easier to digest information in smaller quantities. Quarterly reports keeps transparency and consistent . Please keep reporting quarterly.

Thank you
Leigh

Leigh Harris News — Jun 20, 2026
Subject: S7-2026-15 Comments From: Leigh Harris News Affiliation: Jun. 20, 2026 Leigh, retired.

This reporting must continue so that they can be held accountable.

I want to know what the public companies are doing where I invest my hard earned dollars.

🌻

Leita Baker — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Leita Baker Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Do not approve this.

Len Dankner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Len Dankner Affiliation: Jun. 20, 2026 Keep reporting

Sent from my iPhone

Len Fechter — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Len Fechter Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please keep retail investors well informed. We are already operating at a deficit to the pros don't give them any additional advantages or rules that benefit them just because they have more lobbying power & funds.

Len Newman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Len Newman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Dont take us backwards to 1955.
We NEED quarterly reports to be able to make investments properly.

Lenae McCain — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lenae McCain Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop trying to make your financials a secret

Lenae Mccain — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lenae Mccain Affiliation: Jun. 20, 2026 I and many others will no longer invest, ignoramus', if you make your financials secretive. This is 🐂 💩 and you know it

Sent from my iPhone

Lenore Coe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lenore Coe Affiliation: Jun. 20, 2026 Seems to me this has no benefit for the majority of Americans and can seriously harm some nonprofits from what I have read. Let's stop supporting those who don't support the rest of us.

Sent from my iPhone

Leo Halm — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Leo Halm Affiliation: Jun. 20, 2026 Leo Halm Chemist Retired
There is a reason corporate reporting was adjusted to quarterly. Enron was the trigger but all of corporate America had already shown that they can not be trusted. The only people that want this are the ones that want to fleece their investors!

Sent from the Sunshine State

Leo Waseleski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Leo Waseleski Affiliation: Jun. 20, 2026 Leave the Rule as is!

Leon Estes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Leon Estes Affiliation: Jun. 20, 2026 Since we now have computers that can gather the information quarterly, why do we want to reduce the amount of time to report to the SEC? As an Accountant I do not understand this proposal! Do not change the reporting time to every SIX months!!!

Sent from my iPhone

Leonard Duker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Leonard Duker Affiliation: Jun. 20, 2026 Quarterly reporting needs to stay as it has been. Stockholders must be kept informed about their investments so decisions can be made when needed. Stockholders holding billions, or millions, or thousands are still stockholders. All stock shares are the same, regardless of how many thousands or millions or billions an individual investor holds.

Sent from my iPhone

Leonard Favinger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Leonard Favinger Affiliation: Jun. 20, 2026 No company should have to operate with complete transparency not hiding anything there's already too much of robbing Peter to pay Paul and shifting books from here to there no companies need to be completely transparent every day

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Leonard Fisher — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Leonard Fisher Affiliation: Jun. 20, 2026 Anything that enables businesses to conceal what is going on inside them from the investors is good for them and bad for the investors.

Leonard Hughes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Leonard Hughes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The proposal to eliminate quarterly reporting in CEO sign off on the quarterly reporting is a horrible idea. The SEC should be really focused on CEO compensation versus average hourly employee compensation.

Leonard Licursi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Leonard Licursi Affiliation: Jun. 20, 2026 Keep the quarterly reporting so the average investor has a chance to make changes to their investments. This tactic looks very suspicious as to who it really helps and it's not the middle class at all. Len Licursi retired Manager.

Sent from my iPhone

LeRoy Anderson — Jun 20, 2026
Subject: Keep reports quarterly From: LeRoy Anderson Affiliation: Jun. 20, 2026 Comments on Rule-S7-2026-15
From Dianne and LeRoy Anderson
4080 S Mars Way
Millcreek, UT 84124
We are both retired

Keeping on top of our investments is important to us. Having companies report every 6 months is not enough. Please keep reporting quarterly. The more transparency there is the better off investors will be.

Thank you for listening.

Sent from Yahoo Mail for iPhone

Les Kimball — Jun 20, 2026
Subject: S7-2026-15 Comments From: Les Kimball Affiliation: Jun. 20, 2026 Why are you trying to fix something that is NOT broken. Please leave is as is with quarterly reporting!!!

Sent from my iPhone

Lesa Westerman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lesa Westerman Affiliation: Jun. 20, 2026 Please keep reports quarterly.
Lesa Westerman

Sent from my iPhone

Leslie — Jun 20, 2026
Subject: S7-2026-15 Comments From: Leslie Affiliation: Jun. 20, 2026 This will be wholesale robbery and will upend our financial system! Investors have a right to know how the companies they trust their money to are performing quarterly NOT twice a year! That's especially true for smaller investors who have a lot more to lose.

I’m an Emerita Professor- I am not rich- and information about how my investments are doing are critical for managing my funds as well as evaluating other options. This proposed change is a very bad idea and should not be allowed!
Dr. Leslie. Burg

Sent from my iPhone

Leslie Farrell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Leslie Farrell Affiliation: Jun. 20, 2026 I think it should be required

Sent from my iPhone

Leslie Rogalski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Leslie Rogalski Affiliation: Jun. 20, 2026 I am an artist still working past retirement and need to keep frequent watch over my income. Say no to the proposed Rule S7-2026-15. Reporting must stay quarterly! Leslie Rogalski

Sent from my iPhone

Leslie Starkman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Starkman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep Quarterly disclosures of vital information! This is NOT difficult for companies to provide.
This longtime SEC rule is crucial to making informed investment decisions.

Leslie Suitor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Leslie Suitor Affiliation: Jun. 20, 2026 I am vehemently against ending quarterly reporting. It is crucial for the management of my retirement income to have timely quarterly reports.

Leslie Suitor — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Leslie Suitor Affiliation: Jun. 20, 2026 I am vehemently against ending quarterly reporting. It is crucial for the management of my retirement income to have timely quarterly reports.

Leslie Suitor
Traverse City, MI
Retired

Letty Wilk — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Letty Wilk Affiliation: Jun. 20, 2026 We need transparency. It should be done quarterly. We do not need to regress.

Sent from my iPhone

Lexy Lekse — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lexy Lekse Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't change reporting. It's time Americans are able to make money and not corporate America. We need to live to!!

Liam lol — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Liam lol Affiliation: Jun. 20, 2026 Mike Nicosia, Software Engineer in Nashville, Tennessee. I much prefer the more frequent reporting the transparency is important for investors.

Sent from my iPhone

Lila Berman — Jun 20, 2026
Subject: S7-2026-15 From: Lila Berman Affiliation: Jun. 20, 2026 My name is Lila Berman and I oppose your doing away with the quarterly reports. The more transparency the better.

Lila Berman — Jun 20, 2026
Subject: S7-2026-15 From: Lila Berman Affiliation: Jun. 20, 2026 My name is Lila Berman and I oppose your doing away with the quarterly reports. The more !ransparency the better.

Lila Gedrose — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lila Gedrose Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The customers need full disclosure and transparency! Lila Gedrose

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Lila Reed — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lila Reed Affiliation: Jun. 20, 2026 I manage my husbands IRA investments. We live on our Social Security and RMDs from his IRA. I am horrified that the SEC would make it more difficult for us to keep or grow or small portfolio. I am puzzled why the powers that be want to support corporations and the very wealthy and continue to make changes that hurt the middle class. Anyone with sense can see that there is a middle that keeps our country and all the corporations supported. There are so many people that you could push into poverty.

What are you trying to do? Kill all who don't match your level of wealth. I don't expect that you will take us into consideration! But I am not uneducated so I have to try. Securities and Exchange Commission:

Lillian Johnson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lillian Johnson Affiliation: Jun. 20, 2026 Accountability is key. Keep the reporting quarterly.

Sent from my iPad

Linda — Jun 20, 2026
Subject: S7-2026-15 From: Linda Affiliation: Jun. 20, 2026 Make CEOs responsible 4 times a year! We have seen what happens when they are not!

The meaning of life is to find your gift. The purpose of life is to give it away.

-Pablo Picasso

We do not build ourselves up by tearing other people down.....

but by lifting them up.

Linda Allen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Allen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is ridiculous....please do NOT allow it to happen!

Linda Bates — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Bates Affiliation: Jun. 20, 2026 Do not pass this bill. It will create at every turn, more room for corruption. We must uphold rules, regulations and law to keep the transparency, ethical behavior and fairness to all investors, otherwise the system will collapse under a fraudulent system. Do not support this bill, do not pass!!

Sent from my iPhone

Linda Berndt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Berndt Affiliation: Jun. 20, 2026 Keep quarterly disclosures. To the Securities and Exchange Commission:

Linda Bettner — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Bettner Affiliation: Jun. 20, 2026 Why go back to the stone ages? Quarterly reporting is a must. Sounds like the companies are trying to control the government. The quarterly report is imperative for our knowledge of what our investments are doing. Linda Bettner, retired, Jefferson City Tennessee

Sent from my iPhone

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linda blasko — Jun 20, 2026
Subject: S7-2026-15 From: linda blasko Affiliation: Jun. 20, 2026 There is absolutely no reason to reduce the accountability. We demand that the quarterly sign off remains

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Linda Bobola — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Bobola Affiliation: Jun. 20, 2026 The government is trying to cheat working people. This is against the law companies are to Report Earnings EVERY QUARTER!!

Linda Bonney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Bonney Affiliation: Jun. 20, 2026 Following a review of our operational workflows, we find significant value in maintaining our current reporting cadence. The quarterly schedule has proven to be highly effective, providing a comprehensive overview of progress and key performance indicators without imposing excessive demands on team resources for more frequent submissions. This strategic interval allows for thorough data analysis and supports more informed decision-making, aligning seamlessly with our broader planning cycles. We kindly request that these essential updates continue to be delivered on a quarterly basis.

Linda Boone — Jun 20, 2026
Subject: Quarterly Reporting Comments From: Linda Boone Affiliation: Jun. 20, 2026 Quarterly reporting must continue rather than go back to 1950's! Transparency and fairness are essential to our economy. Decisions are made based on all available information and withholding information by not disclosing it in a timely fashion would adversely affect our economy and individual personal finances.

Sincerely
Delaware resident and stock and bond holder

Linda Bozeman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Bozeman Affiliation: Jun. 20, 2026 My name is Linda Bozeman. I am a retired educator. I am writing to you earnestly requesting that you keep the quarterly reporting requirements exactly as they are. Reporting quarterly lets investors (of whom I am one) understand the gains and losses all companies are experiencing. This allows investors to have a better understanding of how the company is doing and help prevent catastrophic loss of portfolios for the investor and allows the company to make changes when things are not going in the right direction. I realize that some other countries do not mandate quarterly returns. But keeping a quarterly pulse on progress (up or down) is crucial for both companies and investors. Thank you for your consideration.

Sincerely,
Linda Bozeman

Sent from my iPhone

Linda Brisendine — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Brisendine Affiliation: Jun. 20, 2026 Knowledge is power. Quarterly reporting should continue so investors have the needed information to make investment decisions. With today's technology, financial details are readily available and there's no good reason to hide information from investors. Please keep information in the sunshine. Nothing good comes from being secretive with shareholders.
Linda Brisendine
Retired citizen
Brownfield, Texas

Linda Bunyan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Bunyan Affiliation: Jun. 20, 2026 More and more, this economy seems to be skewed to the wealthy, the priviledged, the few. A strong economy includes everyone; the pie is big enough for everyone to have a share. This move only reinforces the move to favor the priviledged elites. Please oppose this move to semi-annual reporting.

Linda Byrum — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Linda Byrum Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need to keep the reports quarterly to have a better understanding of our investments. Every 6 months are nit enough!

Linda Cruse — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Cruse Affiliation: Jun. 20, 2026 Were letting robberies dictate? No way...whats the BENEFIT!??

Yahoo Mail: Search, Organize, Conquer

Linda Degen — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Degen Affiliation: Jun. 20, 2026 I'm a retired senior citizen with a small but sustainable portfolio, presently. Arbitrarily changing from quarterly financial reporting to semiannual reporting, and incurring losses from that change would jeopardize my ability to maintain sustainability. Combined with the potential reduction to or loss of Social Security in 2032, these governmental could devastate my ability to be self-sustainable. No, I don't agree with this change.

Sent from my iPhone

Linda Dellarma — Jun 20, 2026
Subject: S7-2026-15 From: Linda Dellarma Affiliation: Jun. 20, 2026 Maintain quarterly reporting to ensure CEO accountability.

Yahoo Mail: Search, Organize, Conquer

Linda Dohn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Dohn Affiliation: Jun. 20, 2026 Keep the quarterly reporting Everyone should be able to get the quarterly reports linda RN

Sent from my iPhone

Linda Druge — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Druge Affiliation: Jun. 20, 2026 These companies need to be accountable. It is criminal to cut reporting periods in half. Too many things can go wrong. And it's unfair to put the burden on the Public when bail out come into play

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Linda Emerick — Jun 20, 2026

Subject: S7-2026-15 Comments From: Linda Emerick Affiliation: Jun. 20, 2026 Hey Sec.Keep it Quarterly.Because I have certain payments to be paid on certain days.Linda Emerick.

Linda Emerick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Emerick Affiliation: Jun. 20, 2026 Hey Sec.Keep it Quarterly.Because I have certain payments to be paid on certain days.Linda Emerick.eemerick.llinda@yahoo . com

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Linda Fallon — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Fallon Affiliation: Jun. 20, 2026 The proposed rule to allow semi-annual reports is a vehicle for fraud. Given the number of people who are scammed out of their homes, their savings, and their possessions, I believe this to be a very poor decision. Do not change a system that works as the costs to consumers could be horrendous.

Sent from my iPad

Linda Fields Steelman — Jun 20, 2026
Subject: S7-2026-15 From: Linda Fields Steelman Affiliation: Jun. 20, 2026 The rules/laws are in place for a reason! Don’t be part of this administration’s “dropping the ball” on EVERYTHING policy.

Linda Gipson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Gipson Affiliation: Jun. 20, 2026 We need quarterly reporting for Transparencey. It is necessary. You can't see any patterns why seeing only
2 reports annually.

Linda Gipson
404-247-8940
linda@lindagipson.com

Linda Gridley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Gridley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: quarterly
Reports help form decisions that we need to make.This is a scandal.

LINDA GRYCZEWSKI — Jun 20, 2026
Subject: Comment on S7-2026-15 From: LINDA GRYCZEWSKI Affiliation: Jun. 20, 2026 Quarterly

Sent from my iPhone

Linda Haley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Haley Affiliation: Jun. 20, 2026 I like to see what my little dab is doing at least quarterly. Please leave it alone.
Linda Hailey

Sent from my iPhone

Linda Hanson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Hanson Affiliation: Jun. 20, 2026 To Whom It May Concern,
Do not change the reporting schedule. You are forgetting that we Americans are not here to support the problems others have created. We have worked hard for our own futures and I do not want to have my finances " messed with". I am counting on our honest leaders to keep "things" safe for us and our futures. I want to have the future that I have worked hard to create for myself and a future for my family. So stop!
Linda Hanson

Sent from my iPhone

Linda Heuerman — Jun 20, 2026
Subject: S7-2026-15 From: Linda Heuerman Affiliation: Jun. 20, 2026 I am retired, but I had to report my earnings pay my taxes I didn't make near the money CEO do, It would be nice if they had to do theirs. At least quarterly.. his bad enough Trump's ripping us off for everything to get WHY let everybody else. We need to tax on the Rich. I keep an eye on the money.

Sent from my iPhonelhred

Linda Hinckley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Hinckley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Please do not change the quarterly reporting requirements currently in place. The system for reporting,as it now stands, allows for individuals such as myself to stay better informed and make wiser, more accurate decisions for investments.
To consider reducing reporting requirements is irresponsible and would impact the security of making decisions based on accurate up to date information.
I question what would even motivate the SEC to reduce reporting requirements, in favor of more lax regulations?

Linda Hunsicker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Hunsicker Affiliation: Jun. 20, 2026 Linda Hunsicker, writer editor, I need every penny I’ve saved for my retirement this year. It’s obvious that my generation is the last to own cash assets. The billionaires have already extracted the wealth from the younger middle classes.

Linda Jackson-Costabile — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Jackson-Costabile Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please stop putting corporations above people. It is our investments that help corporations, yet you don't feel that we deserve quarterly information to evaluate our investments. This is the wrong move. If you do, many will reevaluate where they are investing, if they invest at all.

Linda King — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda King Affiliation: Jun. 20, 2026 Remain quarterly please. Standard, essential record-keeping provides internal warnings but reporting brings them to light. L King, retired.

Linda Krouse — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Krouse Affiliation: Jun. 20, 2026 I vote NO. We need to have safe guards around this. The waste, fraud and abuse is already drawing our economy Wall Street does not get a free pass on this.

Sent from my iPhone

Linda Lawyer — Jun 20, 2026
Subject: S7-2026-15 From: Linda Lawyer Affiliation: Jun. 20, 2026 The CEO’s should be responsible for their financial reporting and sign off 4 times a year. Do not take that requirement away! This proposal gives power to the companies but hurts investors and the general public.

Sent from my iPad

Linda Mance — Jun 20, 2026
Subject: S7-2026-15 From: Linda Mance Affiliation: Jun. 20, 2026 Keep the quarterly reporting in place for the investors protections, and to keep large corporations accountable

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Linda Mecchi — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Mecchi Affiliation: Jun. 20, 2026 Fewer reports led to Wall Street's downfall before. Why fix what isn't broken ? And wanting to report less smacks of hidden agendas. Quarterly reports, please !

Sent from my iPhone

Linda Merkel — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Merkel Affiliation: Jun. 20, 2026 Quarterly reporting keeps me apprised of how not only my money, but how your money is doing as well. I'm not in the business of losing money and I'm sure you're not either. Please keep these quarterlies coming.

Sent from my iPhone

Linda Miller — Jun 20, 2026
Subject: S7-2026-15 From: Linda Miller Affiliation: Jun. 20, 2026 It needs to stay. I track all our stuff myself & keep my own spread sheets even though ubs does too.

Sent from AT&T Yahoo Mail on Android

Linda Moiseyev — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Moiseyev Affiliation: Jun. 20, 2026 It is another, what I consider, criminal act. What reason would you have for keeping investors, retirement savers, in the dark about their investments? The balances are changing daily. We need access to that information at, the very least, on a quarterly basis to make educated decisions about how we live. NO. DO NOT MAKE THIS UNNECESSARY CHANGE.

Linda Mojer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Mojer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
After working my whole life, I'm now a retired senior with a modest nest egg. It's not enough to cover anything catastrophic, but it's managed responsibly in my best interests. I trust the SEC to protect those same best interests, no matter the size, scale or "type" of investor category. As a "retail investor" I deserve equal disclosures and access to the same information as any corporate entity. Given the current technologies available to generate timely reporting, there is NO compelling reason to reduce quarterly scheduling. I support MORE TRANSPARENCY - not less - in ALL matters that are governed and regulated on my behalf. Thank you.

Linda Mullinax — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Mullinax Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We everyday people appreciate having easily accessible information on our investments. Quarterly disclosures are vital to our decision making. Please do not allow public companies to hide critical information from us. There is no good reason to change something that is working. Thank you.

Linda Pannell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Pannell Affiliation: Jun. 20, 2026 Quarterly reports makes sense to me

Sent from my iPhone

Linda Payne — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Payne Affiliation: Jun. 20, 2026 I am Linda Payne, 82 year old widow, and it is crucial for me to have quarterly reports so that I can manage my finances safely in order to support myself and guard my investments.

Linda Powell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Powell Affiliation: Jun. 20, 2026 Enough with all the secrets and lies. This needs to be more transparent. Insider trading isn't fair to anyone. Linda Powell Montcalm Wv

Get Outlook for Android

Linda Rhodes — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Rhodes Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Considering the rapid change of markets and current politics influencing our global and local decisions, it is imperative that investors have transparency as much as possible regarding their finances. Therefore I object strenuously to any changes that will keep current reporting information hidden.

Linda Schafer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Schafer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. Keep quarterly reports available.

Linda Selto — Jun 20, 2026
Subject: S7-2026-15 From: Linda Selto Affiliation: Jun. 20, 2026 Weakening rules leads to corruption. Corruption is growing faster than justice in our country. This is very dangerous and in the end is bad for everybody, even the billianaires.

Sent from my iPad

Linda Sexton — Jun 20, 2026
Subject: S7-2026-15 From: Linda Sexton Affiliation: Jun. 20, 2026 Corporate cheating is hard to catch. Keep the quarterly reporting! We need all the information about corporate activity we can get, to increase chances of catching the fraud!

"Take a vacation every day, even if it's going outside and feeling the grass between you toes."

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linda smogor — Jun 20, 2026
Subject: S7-2026-15 From: linda smogor Affiliation: Jun. 20, 2026 No need to change an effective process.

Sent from my iPhone

Linda Snellgrove — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Snellgrove Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It's a pathway to more secretcy, corruption, & fraud. Again the rich get richer & the poor working middle class get poorer, & forget the really poor families struggling to put food on table & keep a roof over their heads, let alone the homeless.

Linda Sprague — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Sprague Affiliation: Jun. 20, 2026 Quarterly reporting must continue.

Sent from my iPhone

Linda Stark — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Stark Affiliation: Jun. 20, 2026 NO! Just NO to going to semiannual. This allows companies to continue shady accounting practices for much longer before they have to report. It allows insiders to buy/sell while non-profits, college funds and retirees whose investments rely largely on income from investments to take the losses. Everyday stock holders need to know how companies are doing and six months is way too long to be kept in the dark.

Linda Stark
Stark Clarity Writing & Editing
16817 Prado Dr.
Oklahoma City, OK 73170
Phone: 405.759.3974 Cell: 405.410.8520

Linda Torres — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Torres Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures provide vital information that helps investors stay informed and hold public companies accountable. These reports promote transparency, help identify risks, and make it harder for misconduct or financial problems to go unnoticed. Reducing access to timely information would make it more difficult for everyday investors to make informed decisions and would weaken confidence in our markets.
The SEC should preserve quarterly disclosure requirements. Consistent, timely reporting benefits all investors and helps ensure that companies are transparent, honest, and accountable. Access to important financial information should remain available to everyone, not reduced or delayed.
Thank you,for your time now get to work and protect us.
Linda

Linda Townsend — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Linda Townsend Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
American investors need MORE transparency, not less. The world of investing is difficult enough already, and we certainly don't need another collapse like we saw in 2028. I lived through that once and am too old to survive another. There is nothing to be gained by providing less information unless you're doing something you're embarrassed about or ashamed of. Don't make this stupid and dangerous change.

Linda Vloedmans — Jun 20, 2026
Subject: File No. S7-2026-15 From: Linda Vloedmans With computers perhaps daily reports are possible? Seems like moving to signed monthly reports would be expected. Quarterly reports is not unreasonable. With fewer reports investors are not given enough information & updates to make good decisions.

Linda Willis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Willis Affiliation: Jun. 20, 2026 Totally absurd to even consider doing this. Why on earth would people want to wait six months to find out information about a company they may be investing in? This provides way too much time for companies to hide their problems. Linda Willis

Sent from my iPhone

Linda Wilson-Gordon — Jun 20, 2026
Subject: S7-2026-15 From: Linda Wilson-Gordon Affiliation: Jun. 20, 2026 It's an open invitation to fraud.
Don't do it! We, the American people who invest in these companies, deserve clear and transparent reporting every quarter.
Thank you,
Linda

Sent from my iPhone

Linda Winslow — Jun 20, 2026
Subject: S7-2026-15 Comments From: Linda Winslow Affiliation: Jun. 20, 2026 Financial reporting should be QUARTERLY to keep companies accountable and fiscal responsible. I am an investor and a retired tax accountant. Lots of Americans are investors too… through their retirement accounts. Help us keep things honest and above board. Thank you.
Linda Speary
North Carolina

Linda Wooley — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Linda Wooley Affiliation: Jun. 20, 2026 No!!!Havent we had enough of our hard earned money taken away. No no no. Make Trump stop spending it!!!

Sent from my iPhone

Linda Wulkan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linda Wulkan Affiliation: Jun. 20, 2026 My name is Linda
I am an illustrator. I have a small portfolio that I will eventually need to relay on for my retirement. Please keep quarterly reports going this is completely unethical that the public cannot see them while the government and big corporations can. This lack of transparency is nothing but away to promote insider trading and allowing the rich to get richer. Where does the corruption end?

Please do the right thing.
Sincerely,
Linda.W.

Lindak Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lindak Brown Affiliation: Jun. 20, 2026 Because of greed, it is very important to keep companies and ceos accountantable to the public and only the Securities and Exchange Commission can help with that.

Linessa Archer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Linessa Archer Affiliation: Jun. 20, 2026 What are you thinking??? No

Linessa Archer, retired professional driver'

Linwood Johnson — Jun 20, 2026
Subject: S7-2026-15 From: Linwood Johnson Affiliation: Jun. 20, 2026 Why on earth would anyone want less oversight of those who are handling their investments? Keep reports quarterly.

Lis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lis Affiliation: Jun. 20, 2026 We need to continue quarterly reporting - and not allow corporations to manipulate earnings behind the scenes. As an individual investor, I would be harmed by this change. You should be increasing monitoring, not decreasing it. Please do your job. Elisabeth Georgeson. Encinitas CA

Sent from my iPhone

Lisa — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lisa Affiliation: Jun. 20, 2026 It is extremely important for company leaders to feel they are accountable to their shareholders. Too much can be hidden or misdirected with 6 month intervals for reporting.

Lisa Rosenfield
Lisabrosenfield@gmail.com
Sent from my Verizon iPhone

Lisa Bellamy — Jun 20, 2026
Subject: S7-2026-15 From: Lisa Bellamy Affiliation: Jun. 20, 2026 Enron is the reason this law was enacted. It is intended to discourage CEOs from lying to employees and shareholders about company finances leaving them to take the bath of losses when everything goes South while the CEO sells his shares early and makes out like a bandit.

Quarterly reporting is about one thing: accountability. We need more of that in this country and not less. I encourage you to keep the quarterly reporting as is. CEO regularly signs and then is accountable for the truth or lie that signature supports.

Get BlueMail for Mobile

Lisa Born — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lisa Born Affiliation: Jun. 20, 2026 Lisa Born, Registered Nurse, Oceanside, CA. Please maintain quarterly earnings reporting. I have been a life long investor and I prefer the transparency of quarterly reports to guide investment. I believe that anything less will leave me, along with many other retail investors with less ability to forecast potential losses. I simply can't afford that! I'm planning to retire within a few years and I firmly disagree with changing the status quo so that corporations can mis-price and obscure information. Shame on you for trying to pull the wool over the average investor. I can only imagine the volatility and uncertainty this will create!!!

Sent from my iPhone

Lisa Cobbs - Rodgers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Cobbs - Rodgers Affiliation: Jun. 20, 2026 It keeps better accountability without to much stress on taxpayers , plus it would only benefit the wealthy

Sent from my iPhone

Lisa Coneybeare — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lisa Coneybeare Affiliation: Jun. 20, 2026 My retirement savings are dictated by my former employers choice not mine. I have no control over the decisions they make, & thus the companies they invest in. I can't protect my retirement, and less information means even less control.

The reasons those quarterly rules were put into place was to protect small scale investors like me. Don't put big business & billionaires first AGAIN. Try protecting transparency for a change.
Lisa Segel

Sent from my iPhone

Lisa Facciponti — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Facciponti Affiliation: Jun. 20, 2026 Corporations must keep the public current! Keep the reporting quarterly!

Lisa Facciponti — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Facciponti Affiliation: Jun. 20, 2026 My name is Lisa Facciponti.
Corporations must keep the public current! Keep the reporting quarterly!

Lisa Ferrell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lisa Ferrell Affiliation: Jun. 20, 2026 Lisa Ferrell, Retired,

Houston, Texas. Don't do this I and many seniors can't aff9rd to take another hit like t h e one this would cause. Companies need to be held accountable to their shareholders!

Lisa C. Ferrell

Lisa Harter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Harter Affiliation: Jun. 20, 2026 We need to keep the reporting quarterly! The public deserves to know how a company is doing. If they have nothing to hide then they shouldn’t mind keeping it quarterly. As a teacher, I understand the importance of keeping all stakeholders informed as to how the company/student is doing each quarter to insure they stay on track! Thank you for time. Sincerely, Lisa Harter

Sent from my iPhone

Lisa Hawkins — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Hawkins Affiliation: Jun. 20, 2026 Transparency and frequency of reporting is key to investor confidence in America!!

Lisa Jaskot — Jun 20, 2026
Subject: S7-2026-15 From: Lisa Jaskot Affiliation: Jun. 20, 2026 Keep the quarterly reporting! There is already a huge amount of financial corruption going on in the US with the current administration. Thank you, Lisa Jaskot, age 67, Retired/Disabled, Hagerstown MD. The last 18 months have brought crushing poverty, slashing or loss of govt. benefits such as SNAP & Medicaid, extreme inflation, and desperation. Many others who survive here on fixed income are suffering.

Sent from my iPhone

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lisa keller — Jun 20, 2026
Subject: S7-2026-15 Comment From: lisa keller Affiliation: Jun. 20, 2026 Keep it Quarterly or Democrats could make it mandatory monthly or daily. We have the technology.

Lisa N Niemann

Lisa Kymm — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lisa Kymm Affiliation: Jun. 20, 2026 Absolute no. The answer to any challenge we're trying to solve should never lead to inequity. If it does, you know that you're doing something fundamentally wrong and it's time to go back to the drawing board. I do not support this decision and anyone in their right mind would do either. Get your pencils out - you are not done here. And if you can't work it out on your own, widen the net. We are not about to go backwards.

Forward progress only please.

Lisa LeBlanc, VP.

Lisa Main-Reedy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lisa Main-Reedy Affiliation: Jun. 20, 2026 There is no reason to make this change. Leave reporting as it stands. Why allow the American people to lose their hard earned savings and companies to hide the truth of their business health. It only serves the few and allows more instability to our economy. Stop removing all the rules to benefit the few. You already have evidence this is not a wise change so why move forward to crash our economy and our future. Lisa Main-Reedy, from Ohio.

Sent from my iPhone

Lisa Marino — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lisa Marino Affiliation: Jun. 20, 2026 Keep quartly

Sent from my iPhone

Lisa McClintock — Jun 20, 2026
Subject: S7-2026-15 From: Lisa McClintock Affiliation: Jun. 20, 2026 With the dishonesty and corruption in the entirety of our government I feel now is not time to loosen the reigns!

Sent from my iPad

Lisa P — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa P Affiliation: Jun. 20, 2026 I am LP, a school administrator. I vehemently oppose the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting.

Public investors already bear substantial financial risk. We entrust our retirement savings, college savings, and personal investments to public markets that can be volatile, speculative, and vulnerable to manipulation. In that environment, transparency is not a burden—it is a necessity.

I do not find it persuasive that companies worth millions or billions of dollars should be relieved of reporting obligations at the expense of the investors who provide their capital. If there is a choice between reducing burdens on large corporations and maintaining transparency for investors, the SEC should prioritize investors.

Less frequent reporting would mean less timely information, greater uncertainty, and a less level playing field for ordinary investors. Transparency strengthens confidence in the markets; reducing transparency weakens it. A point for contrast, public employees must make even their own personal

salaries part of the public record.

For these reasons, I urge the SEC to reject this proposal and preserve quarterly reporting requirements.

Lisa Petty — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Petty Affiliation: Jun. 20, 2026 When you go to the doctor, you want to see results of diagnostic tests in a timely manner. That way, you find out if you should make changes to your lifestyle or modify ongoing therapy. Similar philosophy for investments. Do not make investors wait in the dark for a report that could have easily been available sooner.

Lisa Ranaldi — Jun 20, 2026
Subject: File No. S7-2026-15 From: Lisa Ranaldi Do not eliminate the quarterly reporting requirements. Moving to a semi annual reporting will reduce investor confidence and transparency in the market

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Lisa Romero — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Romero Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Just one word ENRON.

Lisa Shank — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Shank Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My entire retirement savings is dependent on investment in stocks and bonds. I am relying on companies to have integrity and be honest in their dealings. I know that capitalism promotes greed, and that sometimes produces actions that lack that integrity. To not have the regular reporting that exists today, my retirement and future life are placed at risk. I know I am not the only person in this position. Normal ordinary investors like me should have priority over the potential greedy, dishonest actions of corporate America.

Lisa Weber — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lisa Weber Affiliation: Jun. 20, 2026 Quarterly reports are essential for those outside the C Suite, those without “insider information”. Keep the current system in place! Quarterly reports help keep businesses honest with investors.
Lisa Weber, retired former business owner

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lisa werts — Jun 20, 2026
Subject: S7-2026-15 Comment From: lisa werts Affiliation: Jun. 20, 2026 You must keep transparent quarterly reporting to maintain a safe and SECURE financial America. Secrecy means corruption!

That's it. You need to continue quarterly reporting so the Americans who invest and support the foundation of the the economy can know what is going on with their money.

Lisa Werts
Yuma, CO

Lisa Wright — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lisa Wright Affiliation: Jun. 20, 2026 Please do not change stock reporting back to the 1950's era rules. We need more frequent reporting. Lisa Wright, retired in Franklin, TN.

Sent from my iPhone

Lisa Yzaguirre — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lisa Yzaguirre Affiliation: Jun. 20, 2026 Quarterly reports should remain. Biannual reports do not give the transparency needed to make sure companies are abiding by the law. The SEC should be better funded and better staffed to make sure companies are paying their fair share and not breaking laws when degrade the tax base and put additional burdens on the individual tax payer.

Sent from my iPhone

Liz Cogger — Jun 20, 2026
Subject: S7-2026-15 From: Liz Cogger Affiliation: Jun. 20, 2026 This is literally crazy for the Security Exchange Commission to abolish a regulation that keeps public companies honest. Didn't Enron teach us anything? Personal certification of company and personal numbers every quarter SHOULD REMAIN STANDARD QUARTERLY… yes, with federal prison on the line for signing a lie, everytime. With great wealth comes great responsibility.

Liz Turner Cogger
Librarian, Family Matriarch, and Investor.

Sent from my iPhone

Liz Holub — Jun 20, 2026
Subject: S7-2026-15 Comments From: Liz Holub Affiliation: Jun. 20, 2026 I need to see my reports quarterly. Please keep it that way. Thank you.

Sent from my iPhone

Liz Webb — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Liz Webb Affiliation: Jun. 20, 2026 To the SEC Board: Transparency is supported by the evidence. Reports done only every six months may avoid scrutiny. I am a retired school teacher, so my meager investments must work hard for me. I urge the SEC to keep quarterly reports so my portfolio continues to grow.
Elisbeth A. Webb
Retired English teacher in Southern Michigan

Liz Webb
lwlawebb@gmail.com

LJ Tucker — Jun 20, 2026
Subject: S7-2026-15 Comment From: LJ Tucker Affiliation: Jun. 20, 2026 We must have quarterly reporting !

Lloyd Brown — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lloyd Brown Affiliation: Jun. 20, 2026 Semi annual reporting benefits only insiders and confounds public investing. Actually, monthly would be better as individual investors dont have analysts to pour over the data for informed decisions.

Lois Karasek — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lois Karasek Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: A rule such as proposed would completely blind individual investors and leave all the profits for the insiders. We already have enough trouble with inside trading, and this would make it worse. Investors in the stock market should all have equal access to the information necessary for them to make informed decisions about their trades.

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lois swift — Jun 20, 2026
Subject: S7-2026-15 Comments From: lois swift Affiliation: Jun. 20, 2026 Lois Swift. Retired operations specialist. Keep the reporting quarterly. We need to be able to control our investments with accurate timely information. Thank you

Get Outlook for iOS

Lorelei Hood — Jun 20, 2026

Subject: S7-2026-15 Comment From: Lorelei Hood Affiliation: Jun. 20, 2026 Please keep financial reporting quarterly. We, who invest iur hard earned, money deserve to know whether is gaining or losing in order to make wise financial decisions. Employers are typically
required to report to various tax authorities either monthly or quarterly; investors should have similar reporting. Lorelei Hood - small business manager,

Yahoo Mail: Search, Organize, Conquer

Loretta A Bazemore — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Loretta A Bazemore Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The SEC should not take vital information from the public.

Loretta Dupree — Jun 20, 2026
Subject: S7-2026-15 Comment From: Loretta Dupree Affiliation: Jun. 20, 2026 Keep it Quartrtly!

Loretta Naranjo Lopez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Loretta Naranjo Lopez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not allow companies to hide vital information. For six months, I would not see any information. Transparency at all times is necessary to avoid fraud.
I want to review all vital information at any time.

Sincerely,

Loretta Naranjo Lopez

Loretta Wagler — Jun 20, 2026
Subject: S7-2026-15 From: Loretta Wagler Affiliation: Jun. 20, 2026 Help keep them honest.

Loretta Wagler
ARKOregon Animal Services
Portland, Oregon
503-469-8074

Lori Adamson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lori Adamson Affiliation: Jun. 20, 2026 We deserve better!!!

Lori Geiger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lori Geiger Affiliation: Jun. 20, 2026 Companies are goal/profit driven. All efforts are to have great QUARTERLY earnings calls. Keep it high and tight quarterly!

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lori gentry — Jun 20, 2026
Subject: S7-2026-15 Comment From: lori gentry Affiliation: Jun. 20, 2026 Lori Gentry, retired mortgage banker. The public has a right to know the financial health of companies they do business with. Non disclosure for 6 months is inviting fraud and covert business dealings. Please retain quarterly reporting .

Lori Gottlieb — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lori Gottlieb Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm close to retiring and all my life we were told the SEC watches out for the investors! I have had my portfolio go through scandals- the housing market crisis, insider trading, Enron -- we need The SEC to protect the little person from scandal and fraud!!
We were told to trust the systems in place and lately everywhere we turn there is fraud, stealing, insider trading, monopolistic practices--the SEC needs to keep the little investor safe!!!

Lori Huffman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lori Huffman Affiliation: Jun. 20, 2026 Lori Huffman, school bus driver. There is no reason to change this other than to remove transparency. These companies are trusted with our savings. The least that they can do is keep us informed. When pensions switched to private IRAs we were forced to enter the market. You got your way, privatization.
Do the work.

Lori Ingberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lori Ingberg Affiliation: Jun. 20, 2026 Please keep the quarterly reporting requirements for publicly held companies

Sent from my iPhone

Lori Ingberg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lori Ingberg Affiliation: Jun. 20, 2026 Please keep the quarterly reporting requirements for publicly held companies.

Sent from my iPhone

Lori Murphy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lori Murphy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
I am writing today to express my view and concern on Rule S7-2026-15 and the possible decision to not share quarterly information. As a personal investor in the stock market, I have relied on these reports to make sure to track, what I believe is a sound investment, and to determine if my investment looks to stay that way by looking at the health of the company. I do track them and I do read them as I would like to know the what and the why the companies I invest in are making the choices they make. They help me to realize if the companies are truly slowing down so I can evaluate the market risk.
I am a small-time investor and I have no formal training in the markets. This is one of the ways I am choosing to grow my small, and hopefully continually expanding, amount of retirement. There are millions of people like me who count on this to make smart investments and to be able to help with solid and informed decisions to continue to grow our savings and investments. These reports a much needed snapshot into the futures of the companies that we do invest in. These versions make it easy to compare quarter to quarter and track actual financials .
When the government asks more of individuals and as social security benefits seem to always be a potentially on the chopping block, I would like to believe that my government would make an important choice to keep their people as informed as they possibly could. I am sure everyone wants the best for the American public and to make any tools readily available to help people grow their money. The only expected outcome would be that the government has to expend less financially (that of course originally comes from the people) to take care of them in their older age. Seems to me to be a small enough ask to keep reporting quarterly.
Best regards,
Lori Murphy

Lori Olson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lori Olson Affiliation: Jun. 20, 2026 This is not a good practice. Once again, no one looking out for the average American. Too many things can happen in a 6 month window

Lori Olson Concerned American

Lori Walker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lori Walker Affiliation: Jun. 20, 2026 Lori Walker
Medical lab Technician
There was a very good reason to do quarterly reporting. It helps keep companies honest. Stop pandering to companies.

Lori Wilkins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lori Wilkins Affiliation: Jun. 20, 2026 I want the company

reporting to stay quarterly. This is another Trump administration corruption tactic!

Lori Wilkins
U.S. citizen and Tax Payer
Sent from my iPhone

Lorie Geist — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lorie Geist Affiliation: Jun. 20, 2026 Keep the reports as they are now. It is our money we could possibly lose
Lorie Geist retired. We the public that invest our hard earned money have to be kept informed.

Sent from my iPhone

Lorna Kelly — Jun 20, 2026
Subject: S7-2026-15 From: Lorna Kelly Affiliation: Jun. 20, 2026 Pampered Ceo's have plenty of reasons to roll back the Enron Rule. Mostly $$$, while regular " middle class" citizens are finding it harder and harder to eek out a living. Give them a fair shake, keep measures to keep corporate executives honest.

Lorna Rinear — Jun 20, 2026
Subject: Quarterly reporting From: Lorna Rinear Affiliation: Jun. 20, 2026 Quarterly reports are necessary to encourage shareholder confidence.

Sent from AOL on Android

Lorraine Sumner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lorraine Sumner Affiliation: Jun. 20, 2026 My name is Hailey Sumner and I am concerned about the proposed changes to quarterly reporting. I am a digital artist and marketing specialist, and I work part time for a non-profit. Although I'm not a fancy executive or big wig investor, I care about these proposed changes because of the risks they pose to my retirement and investments. I am concerned this would be yet another shady practice meant to benefit the ultra rich at the expense of the working class. By not requiring companies to report quarterly, they can sell shares and leave the little people footing the bill. It reduces transparency and makes investing less accessible. It is an affront that this is even being proposed.

See Ya Later, Alligator
Lorraine
509.368.4201

Lorraine Thurber — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lorraine Thurber Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I have mutual funds and other investments of which I need to be informed. My financial advisor and I want reporting kept at quarterly. Do not change to semi-annual.
We need investments to be kept more transparent with no surprise losses, which could come with only knowing of our investment reports semi-annually.

LORRIE VECE — Jun 20, 2026
Subject: S7-2026-15 Comments From: LORRIE VECE Affiliation: Jun. 20, 2026 Do not change to six month reporting This is unfair for everyday Americans and doesn't inspire confidence to invest in the market

Lorrie Vece

Sent from my iPhone

Lou Ann Mallon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lou Ann Mallon Affiliation: Jun. 20, 2026 Keep.It.Quarterly.
LouAnn Mallon, RN
Retired ICU nurse but still working!!!

Sent from my iPhone

Lou Church — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lou Church Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We must not allow this to happen! Our investments belong to us and transparency is non negotiable.

Lou Church

Louise Nee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Louise Nee Affiliation: Jun. 20, 2026 To the SE:
Since 1970, quarterly reporting has helped small investors watch and protect their money. With reporting only two times a year, market fluctuations can not be predicted and corrected and may lead to great losses. Large investors and the companies that make changes may have big and catastrophic outcomes for us small investors.

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lserra — Jun 20, 2026
Subject: S7-2026-15 Comment From: lserra Affiliation: Jun. 20, 2026 quarterly reporting is essential to accountability, analysis, quality improvement and maintaining an ethical transparency with

investors and other stakeholders. It is one of the guardrails between a being an upstanding business and a criminal enterprise. We are the USA not the Mafia.

Sent from my iPhone

Lucanus Lawson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lucanus Lawson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I do not want Private Equity anywhere near my retirement accounts.

Lucia Perri — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lucia Perri Affiliation: Jun. 20, 2026 Lucia Perri, CPA. This matters to me when making my own investments. Also, it matters to my clients. 6 months is too long and does not provide the average investor with timely information.

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lucia teinert — Jun 20, 2026
Subject: S7-2026-15 Comment From: lucia teinert Affiliation: Jun. 20, 2026 This gap leaves too much room for fraud!

Lucille Giacino — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lucille Giacino Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The public is fully aware of what this change means. Like Ronald Reagan this party and its leaders want no regulation. The people want regulation because we need to live by rules to prevent fraud. November will tell if doing the right thing wins. This is just plain wrong.

Lucille Walker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lucille Walker Affiliation: Jun. 20, 2026 This is how consumer's know if the company is worth investing in. Making it cut in half would damage more to the company than the consumer's.
Lucia DiPoetro

Lucy Johnson-Sims — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lucy Johnson-Sims Affiliation: Jun. 20, 2026 My name is Lucy Sims and I am retired. I got into the stock market later in life. I can't afford to lose the small investment I have. There is fraud from the U S president down. He has wealthy people in place to do all of the evil bidding for him. This would hurt many small investors like me and will help line his pockets and crooked companies pockets. CEO's already make to much money as do the companies. We will lose out if this change happens! Leave the quarterly reporting as is!
Lucy Sims

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lugaid brugha — Jun 20, 2026
Subject: S7-2026-15 From: lugaid brugha Affiliation: Jun. 20, 2026 I lived through the Enron issue and had many friends who had significant, life ch, losses because of it. The reporting requirements have worked and the only reason to change them is to create the same environment the allowed Enron to occur.
Lou Burgess
Retired
Lake Helen, Florida

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luis diaz — Jun 20, 2026
Subject: S7-2026-15 Comments From: luis diaz Affiliation: Jun. 20, 2026 Stop stealing our money by changing the laws that make it easier for the wealthy to take advantage of the poor

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Luis Roman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Luis Roman Affiliation: Jun. 20, 2026 I will not contribute my personal details ot of fear of repercussions.
We need more transparency from companies not less. This only servers the very rich. The needs of the many out weigh the need of the few. The few have their need meet by many degrees, while the most basic needs of the few are not met in the slights. This will ONLY make the divide larger than it is currently.
You all know this is wrong!!!

L J Roman
C:954.662.7077
Luis.J.Roman@gmail.com

Luke Murray — Jun 20, 2026
Subject: S7-2026-15 Comment From: Luke Murray Affiliation: Jun. 20, 2026 Reducing the reporting from quarterly to biannually does not level the playing field for the average investor. We know there is pressure from hedge funds and other powerful people pushing this nonsense. Do what is right in this situation, not just what is convenient or financially beneficial for the wealthy investors.
Sincerely,
Luke RN

Lupe Caballero — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lupe Caballero Affiliation: Jun. 20, 2026 What is end goal need to keep as fair as possible need a middle class

Sent from my iPhone

Lyle Kafader — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lyle Kafader Affiliation: Jun. 20, 2026 The insiders already have a huge edge in the market. Transparency is required for free and fair markets. Is the SEC trying to disadvantage the retail investor? Are the compliance costs of filing quarterly financials really that significant when compared to the integrity of the market?

Lyn Lavasseur — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lyn Lavasseur Affiliation: Jun. 20, 2026 That is B.S. I'm a 66 yr. old planning to retire next year. Facing the frightening prospect of the GOP and dump getting their mitts on my social security makes me sick. I NEED to get the info on my retirement funds as frequently as possible. I imagine the asshole living in our White House knows daily the numbers and how to screw the little guy over more than he already has. There has been a revolution in this country, it can happen again. Transparency is a MUST.

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Lynda Plain — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lynda Plain Affiliation: Jun. 20, 2026 Transparency is the only way to hold companies and people accountable. Six months will cause corrupticn and cover ups. When people have time they hide the truth.

Kind regards,

Lynda Plain
Principal / Corporate Director of Revenue Management

Mobile : 607-651-0132
Office : 929-352-Rain(7246)
LyndaPlain@rainrc.com
Office Hours 8am-5pm EDT
www.rainrc.com

Lynda Richter — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lynda Richter Affiliation: Jun. 20, 2026 We, as a people, should constantly progress. There's a reason that law was changed. We want our employees, the government, to protect us, not their donors.

Lynda Naatz Richter, MA, LPC, SAC
Licensed Professional Counselor
Consultant

Lynda Windsor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynda Windsor Affiliation: Jun. 20, 2026 Don't let them change it. There's enough cheating going on as it is.

Lynda Taylor

Lynette Sargent — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lynette Sargent Affiliation: Jun. 20, 2026 Definitely NOT A GOOD IDEA!!!
IT'S NOT BROKEN, SO WHY GO BACK TO 1955!!!! SEC might be trying to UNDERMINE OUR WONDERFUL PRESIDENT

Sent from my iPhone

Lynn Barnwell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lynn Barnwell Affiliation: Jun. 20, 2026 We need more transparency, not less. There a no reason with today's technology the this information should be accessible 24/7. I am retired and my savings are something I depend on.

Sent from my iPhone

Lynn Derrick — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Derrick Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Everyone is expected to tell the truth and nothing but the truth.

Lynn Grenier — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Grenier Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency should be non-negotiable - have a spine.

Lynn Hanson — Jun 20, 2026

Subject: S7-2026-15 Comment From: Lynn Hanson Affiliation: Jun. 20, 2026 We can’t let a big company holding ou investments not report.

Sent from my iPhone - Please excuse any typos or terseness.

Lynn Keck — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Keck Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Don't stop requiring reports that help me and others make critical decisions.

Lynn M. — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lynn M. Affiliation: Jun. 20, 2026 Lynn McHenry here, retired teacher and part time employee. Do not do this, or anything that would negatively impact me and others. We Middle class people have worked too hard in our lives to have yet another government entity undermine us and effectively steal from us. Just stop.

Lynn Miller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynn Miller Affiliation: Jun. 20, 2026 Why would you want to do this? It will obviously hurt investors!

Yahoo Mail: Search, Organize, Conquer

Lynn Nordby — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lynn Nordby Affiliation: Jun. 20, 2026 Market performance proves the value of quarterly earnings reports. DO NOT return to semiannual reports.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Lynn Prebble — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Lynn Prebble Affiliation: Jun. 20, 2026 Keep the quarterly reporting please! It provides for better accountability for us small investors. I am retired and can’t afford to lose any more money than I’m already losing with inflation. Thanks, Lynn Prebble

Sent from my iPhone

Lynn R Hendershott Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Lynn R Hendershott 1 . Must report every 6 months from Democratic voter need that access to study 2. Must have access every 6 months because of documented cheating3. Must report every 6 months to maintain elegant ability evaluate

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Lynn Sharp — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynn Sharp Affiliation: Jun. 20, 2026 Accountability is essential, now more than ever. Quarterly reports both protect and advise consumers and shareholders. The increased deregulation of corporations has been disastrous to the economy, especially to the middle class which is the stabilizing influence on the American economy. Continuing to require quarterly reports is essential if the marketplace is to recover from all the previous and present predations that now burden it.

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lynn shelley — Jun 20, 2026
Subject: S7-2026-15 Comment From: lynn shelley Affiliation: Jun. 20, 2026 Edith Shelley, Enrolled Agent, Taxpayers need quarterly reports to make decisions about their future! Life changes on a dime and 6 months is too long to wait.

Sent from my iPhone

Lynn Shumway — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynn Shumway Affiliation: Jun. 20, 2026 We have to file taxes quarterly, companies should have no issues continuing to put out earnings reports quarterly. I oppose any and all efforts to not require quarterly reports from publicly held companies.

LYNN SORENSON — Jun 20, 2026
Subject: S7-2026-15 Comments From: LYNN SORENSON Affiliation: Jun. 20, 2026 My name is Lynn and it should be kept quarterly, so I can see how my money is doing. I earn my money by being a parking enforcement officer for a local village. I count on this money. I worked hard to save it too as other Americans did too. We should not be penalized because of corporate greed.
They would see money, stocks that we wouldn't see if it went the other way. Wouldn't that be insider trading for the elites. I believes that's a crime.

Sent from my iPhone

Lynne Brown — Jun 20, 2026
Subject: S7-2026-15 From: Lynne Brown Affiliation: Jun. 20, 2026 My name is Lynne Brown, and I am a retired public elementary teacher. PLEASE keep the quarterly reporting rule to PREVENT future Enron fiascos!!!!!

Lynne Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Lynne Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not hurt investors by approving Rule S7-2026-15. My husband and I are retired public school teachers and have a few investments that add to our retirement income. But most of all, I care about the TRANSPARENCY of Public Companies.
Please do not support anything that hampers transparency in our Democracy.

Lynne Kitchen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lynne Kitchen Affiliation: Jun. 20, 2026 We do not want this new action to go through!
Leave everything as it is please!

Lynne A Kitchen

Your Vibe is Contagious. Make Sure that's a Good Thing.

Lynne Mar — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynne Mar Affiliation: Jun. 20, 2026 SEC: Keep Quarterly Earnings reports. I have been an Investor all my life, and switching to twice a year will impact my life savings in a negative way, and could undermine society. With everything that matters to me (Medicare as a cushion for my diabetic brother), Healthcare system decimated (good luck staying healthy without proper warnings and meds), less funding in research (So what is my daughter about to graduate with a biology degree supposed to do when she graduates), and attacking Natural Resources (so depressing, been hiking National Parks as my favorite pastime all my life), at least my investments are keeping us afloat - for now. Going dark for 6 mo at a time between filings will create too much opportunity for fraud and Insider deals that will hurt me and every American. Lynne Mar, Senior Claims Advocate; Keep it Quarterly!

Lynne Mock — Jun 20, 2026
Subject: S7-2026-15 Comment From: Lynne Mock Affiliation: Jun. 20, 2026 It will make it so much harder to invest without quarterly reports.

Sent from my iPhone

Lynne Olson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lynne Olson Affiliation: Jun. 20, 2026 Do not regress to this- you will hurt the people who work the hardest to be financially responsible

Sent from my iPhone

Lyric Kinard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Lyric Kinard Affiliation: Jun. 20, 2026 If I am investing in a company, I have every right to know what they were doing and in order to make good decision decisions we need to know it as often as possible. I am very much against changing quarterly reports to twice per year.

Take care,
-Lyric Kinard
Cary. NC

www.LyricKinard.com

Lysted Assist from Lysted Support — Jun 20, 2026
Subject: Re: S7-2026-15 Comments From: Lysted Assist from Lysted Support Affiliation: Jun. 20, 2026 Hi Steve, I'm writing to follow up on my previous message regarding your concerns about the change from quarterly reporting. If you could let me know if you need any further assistance or guidance on submitting your feedback, please feel free to reach out at your convenience.

This answer was composed by Lysted Assist, Lysted Support's AI Agent.

M — Jun 20, 2026
Subject: S7-2026-15 Comment From: M Affiliation: Jun. 20, 2026 The less transparency the easier it is to steal, lie and hide illicit and/or covert operations. Financial security is about mobility, communication and understanding. To restrict information transfer by cutting in half the reporting times is to be secretive and potentially reducing the ability to react to market trends and changes. In the electronic age, we have the capability to report DAILY and further avoid secretive and diabolical schemes to defraud investors. We probably now have the capability to electronically (especially with the advent of AI) on a much faster and more timely manner rather than hiding details for half a year. If public companies are unwilling to report more quickly, I believe they are only serving themselves and are fully willing to deceive the entire investment community of both private and public investors. We need MORE information, NOT LESS!

M Brown — Jun 20, 2026
Subject: S7-2026-15 Comments From: M Brown Affiliation: Jun. 20, 2026 From: Melissa J Brown, Bristol,CT
Retired

Please keep reports quarterly so we small investors have a better idea of our portfolio value. I try to keep an eye on my retirement money. When one's money is limited, overseeing totals and losses need to be assessed quickly. Thank you

Sent from my iPhone

M D — Jun 20, 2026
Subject: S7-2026-15 From: M D Affiliation: Jun. 20, 2026 no good reason to roll back the reporting

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M Danielson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: M Danielson Affiliation: Jun. 20, 2026 Don't change something that is O.K. now

Sent from my iPad

M Diehl — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: M Diehl Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Allowing biannual reports instead of quarterly reports will increase risk to the investors. There is no increased burden on companies to continue quarterly reporting. Why would the SEC want to do this?

M Fisher — Jun 20, 2026
Subject: S7-2026-15 Comments From: M Fisher Affiliation: Jun. 20, 2026 This is a NO. There is to be clear transparency for those involved. This takes away the transparency and allows companies to hide the health of the company for too long of periods. This puts investors at a total disadvantage and only benefits the corporations.

M Lake — Jun 20, 2026
Subject: S7-2026-15 Comments From: M Lake Affiliation: Jun. 20, 2026 Transparency is vital, going dark for 6 months will be detrimental for the small investor and create a lack of confidence in the stock market.
M. Lake
Retired

Get Outlook for Android

M M — Jun 20, 2026

Subject: S7-2026-15 Comment From: M M Affiliation: Jun. 20, 2026 I am a retired lawyer, living on social Security and retirement savings. This proposal to change quarterly reporting for public companies is a bad move for individual investors like me, it creates opacity and breeds distrust. Marian McCulloch, attorney

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M Ogle — Jun 20, 2026
Subject: Comment on S7-2026-15 From: M Ogle Affiliation: Jun. 20, 2026 M. Ogle in North Carolina. I am a small business owner in the equine industry and have been self employed for over 40 years. I have also taught at OSU and managed a prominent Purina dealer, amongst other things. I have worked hard to invest in my IRA, on my own. I believe quarterly reporting by companies that are vested in is imperative. As investors, we are, essentially 'owners in part' of the company's we are investing our money into, and have a right to know how it's doing. Quarterly reporting keeps the companies more transparent and provides better information as to whether or not I should keep my money there. I am for quarterly reporting.

M. Ogle
Round The Bend Farm

M Poteete — Jun 20, 2026
Subject: S7-2026-15 Comments From: M Poteete Affiliation: Jun. 20, 2026 Marilyn Poteete Concerned American
Quarterly reports are a must in many Businesses. Hospitals, and pretty much all medical fields profitable and non profit organizations, farmers, factories and so much more. Without knowing where the money is and more.

M Stolfo — Jun 20, 2026
Subject: S7-2026-15 Comment From: M Stolfo Affiliation: Jun. 20, 2026 Melissa Stolfo. Quality Assurance in an America's Job Center. This Allows time for fraud and hiding of data. This is not what American is about. This will not help our economy, inflation, nor the plight of Americans barely able to support themselves or their families. This is not thinking of the average American families. This is only for the rich and the companies they run to get richer.

Melissa Stolfo
574-532-2798
Sent from my iPad

M Thomas — Jun 20, 2026
Subject: S7-2026-15 Comment From: M Thomas Affiliation: Jun. 20, 2026 Investors and every one else have the right to know information about a company as soon as possible.

(Ms.) Marlo M. Thomas
cell: 414-346-9051
landline: 414-353-2518

M Yeager — Jun 20, 2026
Subject: S7-2026-15 Comment From: M Yeager Affiliation: Jun. 20, 2026 The SEC should maintain Quarterly Report. In the event the SEC drops to only Reporting every 6 months, the SEC is of no more use and eneryone fired and the buildings sold.

M.P. None — Jun 20, 2026
Subject: File No. S7-2026-15 From: M.P. This is written in opposition of changing reporting from quarterly reporting. Investors deserve to have more regular updates in order to remain informed about performance and make informed decisions about their money. Do NOT reduce reporting to twice per year. This would NOT be in the interest of investors!

Macky — Jun 20, 2026
Subject: S7-2026-15 From: Macky Affiliation: Jun. 20, 2026 There's plenty of opportunities to go around. You have to be willing to do the work at a minimum just like being the President there's a certain amount of work involved in doing that job. There's amazing opportunities always , if you have a dream and willing to make your dream real it's possible to be anything you can imagine. If anyone or anything interferes with another human beings growth he has committed murder. He should be procacuted for every count. If he wilfully does it, life in prison. This example of fraud is treason hell there is no excuse that exist. Hell if the accused appeals to the highest court and found guilty. Verdict: Hanging by the neck until dead, at next sunlight.

Madelaine Burgess — Jun 20, 2026
Subject: S7-2026-15 Comment From: Madelaine Burgess Affiliation: Jun. 20, 2026 Madelaine Burgess. Retired and relying on stocks for my modest retirement. Companies absolutely should report Quarterly. It hides malfeasance and makes it harder for insider trading.

Sent from my iPhone

Madge Wood — Jun 20, 2026
Subject: S7-2026-15 Comment From: Madge Wood Affiliation: Jun. 20, 2026 Keep it Quarterly now!! Madge Wood retired Internet Mgr I want to know how my retirement is Quarterly!!!

Yahoo Mail: Search, Organize, Conquer

Madge Wood — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Madge Wood Affiliation: Jun. 20, 2026 Keep quarterly!!

Yahoo Mail: Search, Organize, Conquer

Madonna Fletcher — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Madonna Fletcher Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Accounting Principles and Standards has been the most successful. Six month reporting or financials is opening the door to more fraud, embezzlement etc.

Madonna Fletchet — Jun 20, 2026
Subject: File No. S7-2026-15 From: Madonna Fletchet Accounting Principles and Standards has been the Standard in accounting and auditing. 6 months financial and reporting will open a can of worms and reduce the standards.

Mae Pound — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mae Pound Affiliation: Jun. 20, 2026 Quarterly reporting should remain - our small company has operated for 40+ years, thru 2 generations and rely on solid information to plan, grow, hire, retire and benefit our community. Doubling the amount of time it take to discover companies have to make poor decisions due to lack of good information, ability, or even hide wrongdoing threatens the very fabric of our economy. Mae Pound/Admin & co-owner

Sent from my iPad

Magge McCann — Jun 20, 2026
Subject: S7-2026-15 From: Magge McCann Affiliation: Jun. 20, 2026 We're tired. We're broken, and definitely holding on by a financial shoe string, I am begging you to do the right thing. You know how. Now don't screw the citizens. Again… Do the right thing for EVERYONE!

Sent from my iPad

MAGGIE BARKS — Jun 20, 2026
Subject: S7-2026-15 From: MAGGIE BARKS Affiliation: Jun. 20, 2026 Dear SEC

Fraud, much like a serious illness, requires early detection to be addressed effectively.

Providing corporations with additional time potentially allows fraudulent activities to remains concealed. It is essential that we prioritize timely transparency and corporate accountability.

Best regards,

Maggie Barks

Maggie Dove — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maggie Dove Affiliation: Jun. 20, 2026 Don't be letting the Wall St. biggies take more from retired people. We are sick of being taken advantage of.

Maggie Werner-Washburne — Jun 20, 2026
Subject: S7-2026-15 Comment From: Maggie Werner-Washburne Affiliation: Jun. 20, 2026 The SEC failed us in the 2008 mortgage collapse, in part by reducing oversight and working too closely with groups it was supposed to oversee. Reducing reporting requirements at a time when it is becoming easier to create disinformation is a disservice to the very people who fund the government.

Margaret Werner-Washburne
Regents Professsor Emeritus,
University of New Mexico

Maggie Werner-Washburne
Regents' Professor emerita, Biology, UNM
Founder, STEM Boomerang
Advisor, Chicana and Chicano Studies, UNM

Mail Service — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mail Service Affiliation: Jun. 20, 2026 Karen Black CEO Why? What benefit does this have for anyone other than insiders? Your job is to work for the people, not for more corporate and insider greed and trading. Hasn’t this administration and thier cult followers stolen enough? I wonder how you people can look at yourselves in the mirror or sleep at night. You should be ashamed but greed is a narcissistic as we’ve seen again for the last 2.5 years

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Mail Sync — Jun 20, 2026
Subject: S7-2026-15 From: Mail Sync Affiliation: Jun. 20, 2026 Keep all of it

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Malia Grimes Physical therapist — Jun 20, 2026
Subject: File No. S7-2026-15 From: Malia Grimes I have work too many years to have my money

lost due to official incompetence and greed. Do what is right for us common people and keep quarterly reports!

Malia Runk — Jun 20, 2026
Subject: S7-2026-15 Comments From: Malia Runk Affiliation: Jun. 20, 2026 Malia Runk, CPA

Keep it Quarterly maintains transparency for the general public, investors, and economy. Do not allow corporations, billionaires, and the government to hide from regulations established to protect the people worldwide who invest in our corporations.

Sent from my iPhone

Mallory Moye — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mallory Moye Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a terrible idea. We need more transparency not less.

Man Myth — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Man Myth Affiliation: Jun. 20, 2026 “I like getting the figures quarterly, and I hope that stays.”

Mansour Khatib — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mansour Khatib Affiliation: Jun. 20, 2026 Quarterly reporting must stay. It is already too easy to hide losses ... Reporting laws should be changed , become stricter and provide more transparency in favor of the public. That is why it is called public companies ... If not companies can stay privately held.

Get Outlook for Android

Marc Lawrence — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marc Lawrence Affiliation: Jun. 20, 2026 The current quarterly reporting system has helped keep an eye on keep dishonest at check and honest people honest. The current reporting system should not be changed as it would remove a safe guard

Sent from my iPhone

Marc Prigmore — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marc Prigmore Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Stop padding the pockets of people who could not spend their billions in this lifetime if they dedicated every moment of their life to it.

Continue making billions through providing true value to all those who want to invest instead of through corruption that only helps a few insiders.

Marc Venable — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marc Venable Affiliation: Jun. 20, 2026 I like and would prefer quarterly reporting, so I can keep informed on how my investments are doing. Semi-annual reporting puts us behind the ball on keeping track of our portfolio and future.
Stay with quarterly results.
Thank you, Marc Venable

Sent from AT&T Yahoo Mail on Android

Marceline Uttarkar — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marceline Uttarkar Affiliation: Jun. 20, 2026 There is no visibility into what's going on for way too long and then it might be too late

Sent from my iPhone

Marci Karsten — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marci Karsten Affiliation: Jun. 20, 2026 Stop this! We need honesty no more corporate robbery.

Marci Ramirez — Jun 20, 2026
Subject: S7-2026-15 From: Marci Ramirez Affiliation: Jun. 20, 2026 Quarterly reporting keeps every CEO honest and accountable.

Marci Rose — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marci Rose Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
SEC proposal is bad for investors because reporting is essential. Without reporting every day consumers will not be able to make informed decisions. This will only benefit insider trading and not every day consumers like me who depend on their retirement plans for their future. Reporting is essential fair and keeps things transparent. The last thing we need is less transparency!

Marcia — Jun 20, 2026
Subject: S7-2026-15 From: Marcia Affiliation: Jun. 20, 2026 This is another disgrace. Don'tlook back one day and have no legacy except capitulating to the robber barons. We the people …… WE …. Includes you and I. Do your job ethically and morally. There is a simple answer. Quarterly reporting signed. Morhly would be more apt.

Marcia Fagin — Jun 20, 2026
Subject: S7-2026-15 From: Marcia Fagin Affiliation: Jun. 20, 2026 Absolutely need to keep quarterly! We the people deserve accountability especially when the actions of a few impact so many.

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Marcia Henderson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Henderson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reports are vital for investors to determine if a company is a viable option for investing. Transparency matters. Please do not eliminate quarterly reports.
Thank you,
Marcia Henderson

Marcia Rayne — Jun 20, 2026
Subject: S7-2026-15 From: Marcia Rayne Affiliation: Jun. 20, 2026 Keep large companies honest.
Marcia Rayne
Native Texan

Sent from my iPhone

Marcia Rossi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marcia Rossi Affiliation: Jun. 20, 2026 I would like to keep quarterly reports required and not switch to anything less. Too many life events and financial changes can happen and people need this information in a timely manner. Marcia Rossi Professor

Sent from my iPhone

MARCIA WILLIAMS — Jun 20, 2026
Subject: S7-2026-15 Comment From: MARCIA WILLIAMS Affiliation: Jun. 20, 2026 Keep things as the are and don't allow companies to hide financial information from investors or individuals .

Sincerely,
Marcia Williams

Marcienne Foster — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marcienne Foster Affiliation: Jun. 20, 2026 What are you thinking? The dice are already loaded, how many more concessions can be made to further cheat people

Sent from my iPhone

Marcy West — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marcy West Affiliation: Jun. 20, 2026 Hello-

Share holders need up-to-date information to have a robust and thriving market. We must keep reporting quarterly.

Thanks,
Marcy

Mardi Ybarra — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mardi Ybarra Affiliation: Jun. 20, 2026 Please continue quarterly report requirements for all companies with stockholders and investors. History shows us that this is important and necessary to maintain honesty, ethics and transparency between companies and their investors. When information is withheld or even obscured it leaves people like me unfairly blinded to important data. This matters because we, as individual investors, are not wealthy and can not afford for our investments to be hidden

Sent from my iPhone

Maresa Pryor-Luzier — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maresa Pryor-Luzier Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is your job to protect the public monies from fraud, coverups, and so on. What your proposing is like giving the fox its dinner on a silver plate.

Margaret Baker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Margaret Baker Affiliation: Jun. 20, 2026 Keep the quarter reports and transparent reporting. Margaret Baker investor 26037 220th AV SE, Maple Valley WA.

Yahoo Mail: Search, Organize, Conquer

Margaret Casey — Jun 20, 2026

Subject: S7-2026-15 Comment From: Margaret Casey Affiliation: Jun. 20, 2026 Quarterly reporting is essential in order to allow investors to make informed choices about what to do with THIER OWN MONEY. This is an argument for crucial transparency. My name is Margaret Casey. As I retired individual who has worked their entire adult life, my investment choices need to be informed and strategic. If a company has made poor choices and is failing, I need to see that within 90 days not 6 months. There is something very wrong with entities who cannot meet 90 day financial reporting requirements and that's a fact the SEC knows and absolutely cannot ignore.

Margaret Covell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Margaret Covell Affiliation: Jun. 20, 2026 Let's not go back to 1955. Keep today's rules in place

M Covell

Margaret Hoppe — Jun 20, 2026
Subject: Rule S7-2026-15 From: Margaret Hoppe Affiliation: Jun. 20, 2026 Dear SEC,

I am against Rule S7-2026-15 and changing reporting from four times a year to twice a year.

We need accountability from our top level leaders and we need more visibility as shareholders. Quarterly reporting and signatures holds them to account and provides stronger enforcement of financials and accountability towards shareholders. With longer time between reporting, there can be a bigger temptation to do wrong and a greater runway to make decisions that are unethical and without a conscience to convict them as they aren’t certifying the honesty of their numbers as often. Investors and stock holders, employees and customers do not want another Enron. It is bad for business and bad for our communities. Dishonesty and fraud hurts everyone and weakens trust in our institutions. We need quarterly reporting.

Thank you,
Maggie McClurg
Science Teacher
Parker Colorado

Sent from my iPhone

Margaret Katranides — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Katranides Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: I am opposed to reducing the frequency of disclosures by publicly traded companies. I am retired and partially dependent on income from my investments. Giving companies more time to be out from under the oversight of the SEC could endanger my well-being. Please do not make this change from quarterly to semi-annual disclosure.

Margaret Lamb — Jun 20, 2026

Subject: S7-2026-15 Comment From: Margaret Lamb Affiliation: Jun. 20, 2026 This is a horrible idea. Very little benefit and huge risks. The SEC should be the watchdog, not the enabler. Stop playing politics and do what you are supposed to do and make the companies be accountable. They are used to doing this so it is no additional burden on them. There are no good reasons to lengthen their reporting timeframe.

Sincerely,
Margaret Lamb

Margaret Mintz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Margaret Mintz Affiliation: Jun. 20, 2026 We want quarterly reporting to protect the public. Why would you even consider this as responsible?

Sent from my iPhone

Margaret Pfeffer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Margaret Pfeffer Affiliation: Jun. 20, 2026 With the rapid changes in the market, it seems that quarterly reporting is a minimum to make informed decisions. I depend on my investments everyday. Why would I want to hear where things are going only twice a year!!! Margaret Pfeffer, retired public school teacher

Sent from my iPhone

Margaret Salazar — Jun 20, 2026
Subject: S7-2026-15 From: Margaret Salazar Affiliation: Jun. 20, 2026 Margaret Salazar retired HVAC service technician. I worked hard all my life for my money. Nobody should get away with this kind of massive fraud. They broke the law just because they are rich isn't an excuse. They should all be punished and serve there full sentences.

Margaret Taylor — Jun 20, 2026
Subject: S7-2026-15 From: Margaret Taylor Affiliation: Jun. 20, 2026 SEC,
I am a homeowner and have many investments toward a future retirement. Our family has owned and operate businesses in the past, and we understand fiscal responsibility. It is important to keep these large business disclosures and signatures quarterly.
Respectfully,
Margaret C. Taylor
Nashville, TN

taylorcnm87@gmail.com

Sent from my iPhone

Margarita Perez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Margarita Perez Affiliation: Jun. 20, 2026 My name is Margarita Perez , I am a social worker, and this new proposed change would be at my disadvantage as a new investor. I recently began partaking in stocks and crypto and believe it would be very unfair if I didn't know what was going on with the market but the higher ups did. That's not fair to those of us who are investing smaller amounts hoping to grow a return but end up losing because we don't see things changing. Thank you for your consideration. I have faith that you'll do the right thing.

Sent from my iPhone

Margie Freeman — Jun 20, 2026
Subject: S7-2026-15 From: Margie Freeman Affiliation: Jun. 20, 2026 Trust in all things corporate and government are at, what I believe has to be, a national all-time low. This is not the time to reel back reporting. Please leave the ruling at quarterly reports.

Margie Freeman

Account Manager

Access Partners / Tampa Bay Florida

Margie Larsen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Margie Larsen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't vote for Rule S7-2026-15 as it will destroy inverstors(and I am one of many) ability to be able to see how our investments are doing.
We wouldn't be able to change directions in our investments quickly. Please, please don't do this!!!

Margie Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Margie Smith Affiliation: Jun. 20, 2026 These companies already get payouts in 3 months, they don't need to ROB more....

Margo Bishop — Jun 20, 2026
Subject: S7-2026-15 Comment From: Margo Bishop Affiliation: Jun. 20, 2026 No way. Keep quarterly. Markets are crazy enough.

Sent from my iPhone

Marguerite — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marguerite Affiliation: Jun. 20, 2026 We don't want another out

of control bank meltdown like before!

Marguerite Kazalas

Mari Johnson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mari Johnson Affiliation: Jun. 20, 2026 Mari Johnson, Freight Broker This matters because so much can happen in a just a week or a few months that can be hidden. Allowing 6 months, consumers won’t know what businesses will be doing to their companies secretly. If they need to continue to report quarterly, they don’t have as much time to hide things. We may still be being hurt quarterly, but it protects us more keeping it this way!

Mari Petersen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mari Petersen Affiliation: Jun. 20, 2026 Needs to remain the same!

Mari Weiss — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mari Weiss Affiliation: Jun. 20, 2026 This is important for transparency. Keep Quarterly reports.

Sent from my iPad

Maria Ahlders — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maria Ahlders Affiliation: Jun. 20, 2026 (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Maria Briggs — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maria Briggs Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is a terrible idea! As a investor my husband and I need the necessary information to make good decisions about our financial decisions! It's just laziness for you all not to provide information that will make your decisions harder and could definitely make our lives harder! Sincerely, Arthur and Maria Briggs

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Maria Lepore — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maria Lepore Affiliation: Jun. 20, 2026 Maria Lepore CRNP
I use those quarterly reports to monitor my retirement funds. At this age, I don't have endless time to recover. This would cripple my ability to make timely changes. How much more does this Administration want to hurt its own people? It will already take decades to repair the damage done to

this economy by the current Administration! What will it take for this Administration to stop hurting the country?

Maria Luisa Castellanos — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maria Luisa Castellanos Affiliation: Jun. 20, 2026 Keep the reporting quarterly.

Maria Luisa Castellanos

Maria Morgan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maria Morgan Affiliation: Jun. 20, 2026 This is as criminal as it sounds. Ordinary Americans who invest cannot afford private brokerage firm services that might provide insight. The outcome may be a large portion of the population pulling their stocks. Why should we trust this. It is our money!!!

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Maria Nuyens — Jun 20, 2026
Subject: S7-2026-15 Comment From: Maria Nuyens Affiliation: Jun. 20, 2026 Please stop this nonsense…the economy is already bad enough and people are having a hard time making ends meet…please don't add to our burden

Sent from iPad

Maria T Palmer — Jun 20, 2026
Subject: File No. S7-2026-15 From: Maria T Palmer Don't do it! I'm a retired educator, active now in politics to hold our elected leaders accountable for protecting our small investments and retirement accounts. We're depending on you. Don't disappoint us!

Mariah M — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mariah M Affiliation: Jun. 20, 2026 We all need to know and fully understand what goes on with our investments. More information gives us more options. Why take that away from us?! We need to be aböe to plan and possibly move money depending on the market info we get, Forewarmed is forearmed. -Mariah McAlister

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Marianna Kaldi — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Marianna Kaldi Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We must stop the fraudulent exchange of wealth, ALL must share the transparent accountability.
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.
Every law should serve as very individual investor.

Marianne Councell — Jun 20, 2026
Subject: S7-2026-15 From: Marianne Councell Affiliation: Jun. 20, 2026 It should be monthly reporting. But quarterly at a minimum SEC do your job.

Marianne
Councell

Marianne Newman Retired, USPS — Jun 20, 2026
Subject: File No. S7-2026-15 From: Marianne Newman Quarterly reporting was initiated because there was a need for it to stop fraud that was happening, actually happening. That is why we make laws, to address actual problems in reality, and knowing that it was a problem before the law, means that white collar criminals will take advantage of the decrease in reporting requirements; therefore, the law must stay in place. I am retired from the US Postal Service, so it does not affect me directly, but it affects me indirectly as a taxpayer.

Marianne Sarazin — Jun 20, 2026
Subject: S7-2026-15 From: Marianne Sarazin Affiliation: Jun. 20, 2026 Keep quarterly reports and accountability for CEO's.

Sent from my iPhone

Marie Gauley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marie Gauley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a relatively new investor, I think the quarterly reports are essential for retail investors.
The proposed change, not requiring quarterly reports puts us at an extreme disadvantage, especially in relation to insiders.

Sincerely,
Marie Gauley

Marie Rhodes — Jun 20, 2026
Subject: S7-2026-15 From: Marie Rhodes Affiliation: Jun. 20, 2026 Big mistake. Retain the quarterly reporting for these CEOs.

Sent from my iPhone

Marie Russo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marie Russo Affiliation: Jun. 20, 2026 Keep the quarterly reports as they are. If you feel like you need to make a change, then make the reports monthly. I'm a retired teacher, and although I don't have a lot of investments, it's nice to know that I have a nest egg in case Social Security crashes.

Sent from my iPhone

Marie Sigman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marie Sigman Affiliation: Jun. 20, 2026 Keep quarterly reports!!! Don't go back to a failed system!!! My name is Carol Marie Sigman living in Buford, Ga, retired!! Semi reports hurt the little people!! We live in an age of information, more timely information helps us to make better judgments!

Sent from my iPhone

Marie Snell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marie Snell Affiliation: Jun. 20, 2026 Under no circumstances should Sarbanes-Oxley be curtailed in anyway. Our country's history has shown us time again that when we all corporations and CEOs manage themselves they are incapable of simple ethics that we require of kindergartens and low level state employees. Trust no one and verify everything otherwise vulnerable people and their life savings could be in peril.

Marie White — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marie White Affiliation: Jun. 20, 2026 I fail to see an upside to reporting less frequently. With AI and other computer software currently available there is no reason companies can't report more frequently than they currently are. I would guess utilizing these products would allow them to do so more accurately and for less cost.

Thank you for your interest.

Jason White

Mariles Grageda — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mariles Grageda Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15--This is not good for investors. Quarterly disclosures help me make informed decisions regarding my investments so don't change this.

Marilou Tognarelli — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilou Tognarelli Affiliation: Jun. 20, 2026 Dear SEC Governors,

History has shown us that reporting semi-annually is a bad idea. We really are not wiser than those who came before us. We only think we are. Keep the reporting quarterly, keep companies accountable and keep giving us the tools we need to make smarter financial decisions. Thank you.

Marilou Tognarelli
Retired teacher, Firefighter, EMT
M.S. Ed.

Marilyn B — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilyn B Affiliation: Jun. 20, 2026 LEAVE IT AS IS! 😡

Yahoo Mail: Search, Organize, Conquer

Marilyn Capps — Jun 20, 2026
Subject: S7-2026-15 From: Marilyn Capps Affiliation: Jun. 20, 2026 The reporting should stay on a quarterly basis. It is obviously working the way it should so there is no reason to allow bad players more time to hide their illegal shenanigans.

Marilyn Degmetich — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Degmetich Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The SEC must continue to provide transparency in financial reporting to investors as well as regulators.

Marilyn Dewyre — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilyn Dewyre Affiliation: Jun. 20, 2026 We need to keep the quarterly reporting. This is our money and we need to know how well we are doing and quarterly reporting keeps us up to date.

Sent from my iPhone

Marilyn Disco — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilyn Disco Affiliation: Jun. 20, 2026 Please keep reporting quarterly.
Marilyn Diaco

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Marilyn DuVon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marilyn DuVon Affiliation: Jun. 20, 2026 Reports from companies should absolutely remain quarterly. To do otherwise as in 1955-1970 is to lose 3 months of info that could be crucial to investors. Today things can happen very quickly. To slow down communication would be ridiculous.

Marilyn DuVon
"I am a part of all that I have met." Alfred Lord Tennyson

Marilyn Lloyd — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marilyn Lloyd Affiliation: Jun. 20, 2026 THE TRUMP government is setting regular investors up for catastrophe meanwhile are he and CONGRESS insider trading which is a crime??
NO we want quarterly reports. Marilyn Lloyd

Marilyn Snelson Temple — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marilyn Snelson Temple Affiliation: Jun. 20, 2026 We have too much at stake to let these companies risk our retirement money. Quarterly reporting keeps them responsible for the risks the companies use with our money. I worked very hard to earn and save my retirement money.
Marilyn Snelson-Temple
Retired Special Ed Paraprofessional.

Marilyn Watt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilyn Watt Affiliation: Jun. 20, 2026 This is ROBBERY!! 100% ROBBERY !!It's not the American 🇺🇸 Government anymore. It's just a bunch of corrupt bad guys who are profiting from the 🍊💩heads fake MusKetamine installed "illegitimate" wannabe Dictator. ENOUGH OF THIS BS ALREADY !! 25th AMENDMENT IS REQUIRED !!

Sent from my iPad

Marilyn Whitesides — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Whitesides Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
No, no, no! Please don't stop quarterly reporting. This will effect people who rely on sources of income that should be made available to people whose lives are most impacted. I have a very modest annuity and don't have to worry for six months while I wait for the information.

Marilyn Wolber — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marilyn Wolber Affiliation: Jun. 20, 2026 Mawolber1948@gmail.com (retired 2016). I cannot afford to lose what little I have . It is a necessary part of support.

Marilyn/Skip Antell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marilyn/Skip Antell Affiliation: Jun. 20, 2026 Thieves and liars!!

Sent from my iPhone

Mario Riccardi Jr — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mario Riccardi Jr Affiliation: Jun. 20, 2026 Please I ask to keep the reporting at quarterly. Thank you.

Sent from my iPhone

Marion Giblin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marion Giblin Affiliation: Jun. 20, 2026 We like quarterly reporting because it provides transparency. If reporting were required only in 6 month intervals, that would allow corporations to hide problems that only insiders would be aware of, thus putting the average investor at a disadvantage because they could not react to changes that could help or hurt them.
M B Giblin
W F Giblin

Sent from my iPhone

Marion Morris — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marion Morris Affiliation: Jun. 20, 2026 Of course quarterly reporting should continue. Investors should know trends as soon as possible!
The information contained in this email message may be privileged or confidential and is intended only for the use of the individual or entity to whom it is addressed. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us.

Marisa Heath — Jun 20, 2026
Subject: S7-2026-15 From: Marisa Heath Affiliation: Jun. 20, 2026 We must keep this reporting requirement to quarterly. We must protect the investors. This law was put into effect to protect people for transparency. If reporting is reduced. Then there is more room for fiddling the books. We need more transparency not less.

Marissa Schlitter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marissa Schlitter Affiliation: Jun. 20, 2026 Marissa Schlitter
Program Manager
There is a plethora of evidence that shows when disclosure is voluntary, companies do not step up transparently. Given the current fraud, negligence and abuse, allowing for longer periods without public oversight is inviting more unethical practices and additional corruption. Do not proceed with a change in cadence, keep the quarterly reporting.

Sent from my iPhone

Mark — Jun 20, 2026
Subject: S7-2026-15 From: Mark Affiliation: Jun. 20, 2026 Keep it. Why replace something that works? I don't care if it's easier for CEOs and SEC, all of you work for US!

Mark and Cheryl B — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark and Cheryl B Affiliation: Jun. 20, 2026 Companies argue it costs too much to report this…
BS! It costs less now to manage the information than it ever did due to technology.

Convince me that managing business data is today is tougher to manage than the hand writtten ledger sheets of yesterday.

Same thing with voting.
Both examples are devices to give more time to cheat the numbers.

Thank you for the opportunity to comment.

Mark Berkowitz

Mark and Dana Brown — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark and Dana Brown Affiliation: Jun. 20, 2026 Dana Brown
Director of Marketing
Oregon / Arizona

Our country has seen more turmoil, more conflict, and more anger in the last 10 years than we have

experienced in the past 50 years.

Momentum is building. Citizens continue to distrust ... our corporations, our leaders, our government. So, the SEC is trying to reduce corporate reporting from quarterly to bi-annual. Why? What is the REAL reason? And better yet, who will benefit by doing this and who will not? I firmly believe there is absolutely no benefit to the general population by making this change. We must not give in. The current law must be maintained.

Dana K. Brown

Mark Arciuolo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Arciuolo Affiliation: Jun. 20, 2026 Please keep the quarterly reporting. Understanding market trends are important since that helps to guide my investment strategy. Since companies review performance daily, this should be no imposition to report 4 times per year.

Mark Arciuolo - retired

Mark Bonacci — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Bonacci Affiliation: Jun. 20, 2026 We should keep the every 3 months as it stands. Keeps everyone focused on how businesses doing. Don't allow this SEC change to occur.

Mark Bonacci — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Bonacci Affiliation: Jun. 20, 2026 We should keep the reporting every 3 months as it stands. Keeps everyone focused on how businesses are doing. Don't allow this SEC change to occur.

Mark Bonacci

Mark Caldwell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Caldwell Affiliation: Jun. 20, 2026 This is Mark Caldwell, retired Navy, presently a state employee. Right now quarterly reports is the bare minimum. Unless you're trying to hide something detrimental about your company or giving an inside edge to "friends" to invest, or to bail, there is no reason to extend it further out!

Mark Clark — Jun 20, 2026
Subject: S7-2026-15 From: Mark Clark Affiliation: Jun. 20, 2026 I am certainly for keeping reporting on a quarterly basis. I am retired and part of my retirement savings are based on market earnings.

When the market is up, I get a higher return on my savings. When the market goes down, I get a lower return on my savings. When bad things happen with companies that are involved with the securities market, bad things happen to the market and my earnings go down. I don't have much, so I would like to keep what do I have growing. The higher accountability will help keep these bad things from happening. This will benefit not only me but the millions of others in this country who have security backed retirement savings.

Mark S. Clark
Retiree
Sent from my iPhone

Mark Coats — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark Coats Affiliation: Jun. 20, 2026 I'm retired and managing my own investments. If the quarterly reports vanish I'll be flying blind.

Who is pushing for this? Who will benefit from this change?

What improvement do those iniating this change say will be attained by adopting the half-year reporting policy?

I insist you ask yourself these questions.

Sincerely,

Mark Coats,
Retired software engineer
Austin, Texas

Mark Dupuy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Dupuy Affiliation: Jun. 20, 2026 I'm not sure of the logic. We have the technology to run reports weekly, why would less insight be good for any investor?

Mark Eckman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Eckman Affiliation: Jun. 20, 2026 The United States has the strongest and most active financial markets in the world, and, quarterly financial statements are the reason. Investors rely on the wealth of information provided quarterly to understand the quality of earnings and integrity of management. A reduction in this information flow would impair our confidence to invest our personal capital. Retain the quarterly financial reporting.

Mark Eckman, CPA (Retired)

Mark Grimes — Jun 20, 2026
Subject: S7-2026-15 From: Mark Grimes Affiliation: Jun. 20, 2026 It takes the CEO a few seconds to sign. His job is to be responsible for the company's financial welfare everyday he holds the job. 4 times a year isn't that much to ask from a company's highest compensated employee.
Regards, Mark Grimes

Sent from my iPhone

Mark Gringle — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark Gringle Affiliation: Jun. 20, 2026 Please, keep the reporting as it is. Let's not go backwards and keep companies accountable quarterly.

Mark Kelley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Kelley Affiliation: Jun. 20, 2026 Mark Kelley/ retired / shareholder. Frequent reporting is as close to transparency as we can get. Keep “a minimum of quarterly reporting, NOT 6 months, nor 4 or 5. Quarterly. Thank you

Sent from my iPhone

Mark Kenny — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Kenny Affiliation: Jun. 20, 2026 Do not let this happen. There is already too much distrust and division in this country. Insider trading will only get worse if this is allowed to pass. Protect the people of this country, not the corporations.

Sent from my iPhone

Mark King — Jun 20, 2026
Subject: S7-2026-15 From: Mark King Affiliation: Jun. 20, 2026 When an agency rule is already needing to be fixed, the reason to pass it disappears, unless the reason is to weaken the safeguards. Quarterly certified filings obviously work. Nothing has changed since Enron safeguards have been enacted. Why fix what isn’t broke unless you’re planning to re-break it. This seems sketchy. I don’t like it.

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mark koehler — Jun 20, 2026
Subject: S7-2026-15 Comments From: mark koehler Affiliation: Jun. 20, 2026 Given the actions of

corporations in the past I am sure that eliminating quarterly reports will make it easier for companies to manipulate valuations and profit/loss reports. I am most definitely in favor of keeping quarterly reports for this reason and many others.
Regards,
Mark Koehler

Sent from my iPad

Mark L — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark L Affiliation: Jun. 20, 2026 Moving to semi annual reporting would allow companies to hide their problems longer and make trading windows more volatile when reporting is done. Like dollar cost averaging, a frequent reporting schedule evens things out. Leave the schedule quarterly so regular household retirement and pensions don't get abused by a rule designed to decrease our visibility into the inner workings of our investments.

Mark Lindsay

Mark Lambert — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark Lambert Affiliation: Jun. 20, 2026 My name is Mark Lambert and I live in St. Louis, MO. I am retired and market health and success is key to my ability to live and pay my bills.

I am opposed to a move away from quarterly reporting. History has clearly shown that less transparency comes with lower stock returns and weaker valuations.

For me personally, my investments are my only significant source of income in retirement so my quality of life is directly tied this issue.

Accurate and timely information is essential to healthy and thriving markets so please do not meddle with decades of proven success with quarterly reporting.

Thank you for your consideration.

Mark K. Lambert
2625 S 11th St, St Louis, MO 63118
314-818-9881

Mark Matthews — Jun 20, 2026
Subject: S7-2026-15 From: Mark Matthews Affiliation: Jun. 20, 2026 Please continue to hold corporate executives accountable by keeping the more stringent quarterly reporting requirements in place. They are an important safeguard for investors and the general public as well. Sincerely, Mark Matthews Retired Sales Manager ALPS Professional Services, Inc
East Syracuse, NY 13057

Mark McCaslin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark McCaslin Affiliation: Jun. 20, 2026 Every American person that invest should be able to know exactly how everything is going everyday of the week and if you guys go dark American people and all these other countries and governments that turn around invest in our stocks market should turn around and stop sending money

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Mark Michaels — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Michaels Affiliation: Jun. 20, 2026 Keep reporting

Mark
Cell = 516-581-9422
Soundcloud
YouTube

Mark Miller — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Miller Affiliation: Jun. 20, 2026 I respectfully urge you to reject the proposed rule that would allow firms to report every 6 months as opposed to quarterly. The present system was put in place following the disastrous collapse of Enron. We don't need to go back to how things were then. Please maintain the quarterly requirement. Thank you.

Mark Miller

Mark Nader — Jun 20, 2026
Subject: S7-2026-15 From: Mark Nader Affiliation: Jun. 20, 2026 Keep quarterly reports

Sent from my iPhone

Mark Pieper — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Pieper Affiliation: Jun. 20, 2026 Quarterly reporting is a must for investors and it must be preserved.

Mark Richards — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Richards Affiliation: Jun. 20, 2026 The SEC should not have a way to diminish our earnings because of loopholes. Any right to earn should not be diminished for the common investor while trying to earn significant returns in investments.

Mark Richards
markrich59@gmail.com
850-485-3555

Mark Roberts — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Roberts Affiliation: Jun. 20, 2026 Keep it transparent. There is enough fraud and secrecy in government as us. Thanks!

Mark Rose — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Rose Affiliation: Jun. 20, 2026 KEEP THE QUARTERLY REPORTING!! WE the People HAVE A RIGHT TO KNOW WHAT IS HAPPENING WITH OUR MONEY!!

Mark Sanderson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Sanderson Affiliation: Jun. 20, 2026 Greetings: Quarterly reporting is a key metric in evaluating an investment. While insiders with knowledge and information may be able to gauge the performance of a company, individual investors are left in the dark. Bi-annual reporting eliminates accountability to all investors, from large pension funds to individual investors. Bi-annual reporting unnecessarily injects a lack of transparency and uncertainty in the financial markets. Uncertainty in the market leads to catastrophic results. Most investors are not gambling when they invest in the market, they are investing in their future. Eliminating quarterly reporting would result in a market driven by risk, rumors and speculation. This is gambling. Quarterly reporting is a small burden on corporations to be listed on the stock exchange and meet its duty to investors. Quarterly reporting infuses stability and confidence in the market. Why on earth would the SEC undermine this key metric? For reasons stated above, I ask that no changes be made in the current quarterly reporting requirement.

Sincerely,

Mark Sanderson

Sent from my iPhone

Mark Sexton — Jun 20, 2026

Subject: S7-2026-15 Comment From: Mark Sexton Affiliation: Jun. 20, 2026 Quarterly reporting will help to keep everything legal-with a paper trail

Sent from my iPhone

Mark Vassilakis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Vassilakis Affiliation: Jun. 20, 2026 I have worked a credit analyst for almost 40 years. This would be disastrous for everyone working in the financial services sector. Without quarterly transparency, financial institutions will be more hesitant to commit capital. This will significantly impact economic growth and job creation. Do not move backwards on what makes out financial markets the best in the world.

Get Outlook for Android

Mark Vieta — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mark Vieta Affiliation: Jun. 20, 2026 Absolutely do not change a thing! We small investors deserve every chance to improve our financial standing we get.

Mark E. Vieta, U.S. LawShield Instructor, Massad Ayoob Group Deadly Force Instructor, MAG-40 Certified, MCRGO Instructor, NRA CCW, Certified Pistol, Rifle, Shotgun, Personal Protection In The Home, Personal Protection Outside The Home Instructor, Refuse to be a Victim Instructor, NRA Range Safety Officer, NRA Benefactor Member, ACLDN Member, Sabre Personal Safety Academy Instructor, Taser Certified Civilian Trainer(fmr), ASHI Instructor and Training Center, FF II, FO III, Michigan EMT – Paramedic, EPIC, EMS Instructor/Coordinator(fmr), CEVO Driving Instructor, ARMA Registered.
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Mark Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Williams Affiliation: Jun. 20, 2026 Capitalism is dying and greed now trumps honesty and integrity! Grow up! When transparency is blocked, criminals get free rein.

Sent from my Vintage Star Trek Communicator

Mark Zecco — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark Zecco Affiliation: Jun. 20, 2026 Stop bowing to the corporations. Protect the little guy for once. There is no reason to switch to 6 months other than to benefit big corporations. Enough is enoigh

Sent from my iPhone

Mark _ — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark _ Affiliation: Jun. 20, 2026 It was changed to quarterly in 1955 for a reason it is needed now more than ever. Leave it alone!

Mark Carver

Mark “wingnit” L — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mark “wingnit” L Affiliation: Jun. 20, 2026 No! I want quarterly reporting so I can see what my portfolio is doing and make sure the investment groups aren’t robbing us blind!

Mark/Rachel Wester — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mark/Rachel Wester Affiliation: Jun. 20, 2026 Not even sure this warrants a debate- this is terrible business

and a slap in the face to the entire general public. If this advances I'll be highly encouraging both my inlaws and my grandparents' who's finances we manage to pull most or all of their assets into cash position, and we'll need to seriously re evaluate our investment strategy to diversify away from stocks. No one wins here- please change course. Thank you. - Rachel Wester, Plano Texas

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marklen — Jun 20, 2026
Subject: S7-2026-15 Comments From: marklen Affiliation: Jun. 20, 2026 Do this for the little people that need this! Disgusting plan!

Marla Schwartz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Marla Schwartz Affiliation: Jun. 20, 2026 As an investor, I value quarterly reporting because it gives me timely information to make informed decisions. Waiting six months between reports would make it harder to assess a company's performance and respond to potential risks. - Marla Schwartz, supervising producer, Los Angeles

Sent from my iPhone

Marla Schwartz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marla Schwartz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

As an investor, I value quarterly reporting because it gives me timely information to make informed decisions. Waiting six months between reports would make it harder to assess a company's performance and respond to potential risks. We must keep this quarterly!

Marla Wilson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marla Wilson Affiliation: Jun. 20, 2026 Marla Wilson, this administration is destroying accountability.
The companies & billionaires must be kept accountable. Quarterly reporting is one way to keep these companies accountable. Do not change this rule.

Marlene Dodes-Callahan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Dodes-Callahan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Outrageous idea, how much more do things need to be skewed toward the uber wealthy??? Bad idea!!!

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marlene marlene — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: marlene marlene Affiliation: Jun. 20, 2026 Stop screwing the people! Enough

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Marlene Nine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Nine Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is violation of our rights to fair trade .To know what the investments curtail and or upcoming expectations .Unfair prejudice to the riches advantage

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Marlene R — Jun 20, 2026
Subject: S7-2026-15 From: Marlene R Affiliation: Jun. 20, 2026 How stupid could you be for not

punishing those who ripped people's life savings from them? What if it was you? What if it was a damily member? In guessing the "powers that be" aren't intelligent enough to do tge right thing. Grow the heck up already! Have some balls to do the right thing that's what you're elected to do!

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marlene wagonschutz — Jun 20, 2026
Subject: S7-2026-15 Comments From: marlene wagonschutz Affiliation: Jun. 20, 2026 We need to keep it as is. We have enough corruption happening already!

Sent from my iPad

Marlyn Buchanan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marlyn Buchanan Affiliation: Jun. 20, 2026 No too much room to cheat .

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marlyne sherman — Jun 20, 2026
Subject: S7-2026-15 Comments From: marlyne sherman Affiliation: Jun. 20, 2026 My name is Marlyne, im a housekeeper at a cheaper older hotel that is not corporate run but a privately owned franchise we arenot a 5 star hotel by any means. I am a hard working single mother of 2 boys and I've been working since i was 13years old i will be 42 this year , and you know what i have in a "retirement" fund or account? Abso ****inglutely nothing!! The only hope i have i that social security lasts so ill beable to benefit from all the social security taxes that I've paid in my whole working life. The facts are simple i feel that There is already enough lying thieves con artists that stay hidden behind closed doors of bikeep quarterly g companies they all are taking everything they can from the less privileged as it is this would only potentially give the crooks a head start scamming their way out of town before they are busted. This is a really bad idea. There has been enough bad ideas for a life time with this administration the camels back can't take much more if you catch what I'm laying down here..

Marna Hendershott — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marna Hendershott Affiliation: Jun. 20, 2026 We already have fraud in the USA bad. You want to give them more time to steal us blind. You are sick. Might as well start wearing your burka.

Marquita Martin — Jun 20, 2026
Subject: S7-2026-15 From: Marquita Martin Affiliation: Jun. 20, 2026 We live in times where honesty and trustworthiness in people and systems is rare. Having faith is hard. We place faith in people and are disappointed no matter how much we trust them.. teachers, clergy, athletes, elected officials, spouses, etc. People who show they have capabilities beyond most others, are hired or elected to positions because they excel. They are also rewarded with very hefty salaries. In return for being highly compensated, there are expectations. Results of how they are performing are reported and they are expected to be accountable for the accuracy of what is being reported. They certify everything to be true and accurate with their signature. They receive high compensation for this and

we trust them to be honest. There is no acceptable reason any CFO or CEO is cannot commit to signing their name 4 times a year to certify the reports they put forth are true and honest. Quarterly reporting and
certification is absolutely necessary ..NO EXCEPTIONS!!!

Respectfully submitted,
Marquita M. Martin
Executive Assistant (retired)
West Seneca, NY

Marsha — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marsha Affiliation: Jun. 20, 2026 I prefer quarterly reports, accountability to keep fraud out. Transparency is a must these days . Marsha Ralph

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Marsha Ekunfeo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marsha Ekunfeo Affiliation: Jun. 20, 2026 Enough has been grifted from the American citizenry. Stop the greed and graft and allow the average worker to thrive and not just barely survive. Quarterly reports should remain. There is no resaon to extend reports other than to increase the opportunity for insider trading.-Marsha Ekunfeo

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Marsha Flannery — Jun 20, 2026
Subject: S7-2026-15 From: Marsha Flannery Affiliation: Jun. 20, 2026 Marsha Flannery , retired counselor, still wants corporate accountability. I can think of no good reason to stop quarterly reporting. Hold corporations accountable. If you change this rule you basically are admitting that keeping the wealthy corporations' heads happy is more important than transparency and public well being. This action screams " We like the big donations we get more than we care about the public's interest."
I vote.

Marsha Snodgrass — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marsha Snodgrass Affiliation: Jun. 20, 2026 Marsha Snodgrass Retired Cattle farmer -
We need to be able to keep track of how the economy is doing as much as possible! So much can happen in 6 months and as investors we can be completely left if the dark! Please do not change the quarterly reporting!

Sent from my iPhone

Marshall Roadifer — Jun 20, 2026
Subject: S7-2026-15 From: Marshall Roadifer Affiliation: Jun. 20, 2026 As a senior relying on my earnings from my investments, I want transparency. That means I want quarterly reporting. Don't

turn the US into the EU keep our laws don't let big corporations steal what we have been working for. Make and keep them honest. That means quarterly reporting. Cindy Roadifer

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Marta Moreno — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Marta Moreno Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
What can't private investors have the same rights as insiders? What is the reason? I have a strong opinion against it. It is a discriminattory proposal.

Martha Adragna — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Martha Adragna Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
this country was made to protect itself thr citizens and so far this current administration have s doing yhe total opposite
we have right and i wish to invoke mine NO this this shameless act of taking out rights away

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Martha Bunce — Jun 20, 2026
Subject: S7-2026-15 Comment From: Martha Bunce Affiliation: Jun. 20, 2026 The is no good reason for moving away from quarterly reporting. It is standard accounting practice and gives investors timely information. I rely on my retirement investments to live my life.

Martha Bunce, retired public school teacher and administrator.

Sent from my iPad

Martha Peyton — Jun 20, 2026
Subject: S7-2026-15 From: Martha Peyton Affiliation: Jun. 20, 2026 Quarterly reports are very important to me as a retiree. Why stop them? As
Reagan is famous for saying: "Trust,
but verify."

Martha Peyton — Jun 20, 2026
Subject: From: Martha Peyton Affiliation: Jun. 20, 2026 Quarterly reports are very important to me as a retiree. Why stop them? As
Reagan is famous for saying: "Trust,
but verify."

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martha terrenzi — Jun 20, 2026

Subject: S7-2026-15 Comments From: martha terrenzi Affiliation: Jun. 20, 2026 No sneaky business!,,,

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Martha Tully — Jun 20, 2026
Subject: S7-2026-15 Comment From: Martha Tully Affiliation: Jun. 20, 2026 I'm a senior citizen of these United States, and I absolutely want quarterly reports to continue! I am retired, with several family members still working! Stop fooling around and leave the system alone!

Martha Waltien — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Martha Waltien Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are vitally important for transparency and planning in terms of investing.

Martin Buschle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Martin Buschle Affiliation: Jun. 20, 2026 WT actual F? I'll pull my $$$ out of the US if this happens.

Sent from my iPhone

Martin Hill — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Martin Hill Affiliation: Jun. 20, 2026 I am the former editor of a business newspaper. Markets cannot be trusted without strong regulation and oversight. Mandating quarterly reporting is part of that oversight. Without it, the markets will move from free enterprise to criminal enterprise.

Martin Roy Hill
Sent from my iPhone

Martina Dinale — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Martina Dinale Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
STOP THAT .

Marty Honig — Jun 20, 2026
Subject: S7-2026-15 Comments From: Marty Honig Affiliation: Jun. 20, 2026 Marty Honig - retired
I am dependent on my investments for my income since I no longer work. A six month lag time gives an incredible advantage to people on inside and can then make trades from info kept from the rest of us investors. It is an unfair advantage which rigs the system.

Marty Honig
816-332-0227

Marty Steinmetzer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marty Steinmetzer Affiliation: Jun. 20, 2026 Martha Steinmetzer, retired, I want this information to be more open to the public not less. If there's nothing to hide what do they have to worry about.

Marvin Urbanczyk — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marvin Urbanczyk Affiliation: Jun. 20, 2026 Continue with the quarterly reports!!!

Mary Alice Curtis — Jun 20, 2026
Subject: File No. S7-2026-15 From: Mary Alice Curtis Seriously?? Have we still not learned from multiple examples throughout history?? The Market crash of October 1929, Savings & Loan debacle in the 1970s, the Foreclosure Crisis of 2007, which led to a chain reaction of WORLDWIDE economic turmoil, and almost gave us a SECOND "Great Depression." ALL were direct fallout from less regulation of financial industries. Less regulation = less accountability = less restraint = MORE RISK to the economies and taxpayers of the world. Bankers and corporations want less regulation like criminals want less police. Stop being stupid. Be worthy of your role in protecting economies and taxpayers from corrupt, greedy bastards. Don't diminish regulations. If anything, STRENGTHEN THEM!!

Mary Alice DeBow — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Alice DeBow Affiliation: Jun. 20, 2026 My money is invested to enable me to live a full and secure life in my senior years. If the companies do not have to report quarterly, my investment companies and I do not have clear guidelines to guide us in financial decisions regarding my livelihood. Please keep the quarterly reporting. Thank you. Mary Alice DeBow, senior citizen.

Mary Ann Hirst — Jun 20, 2026
Subject: S7-2026-15 From: Mary Ann Hirst Affiliation: Jun. 20, 2026 Keep the quarterly signature requirements. You're tampering with my retirement.

Mary Anne Guth — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Anne Guth Affiliation: Jun. 20, 2026 Please do not do this. I am a small investor and a retiree living on my Roths and Ira's. I believe this will be dangerous to my long term financial stability. Mary Anne Guth, Retiree and small farmer

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Mary Anne Krol — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Anne Krol Affiliation: Jun. 20, 2026 Quarterly reporting is crucial. No reason to change it.

Sent from my iPhone

Mary Baldwin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Baldwin Affiliation: Jun. 20, 2026 This is to request you keep the quarterly reporting. We need to know how our investments are performing. Any change would be moving backwards in my opinion.

Mary Baldwin
4175 Biverton Drive
Swansea, IL 62226
618-520-0025

Sent from my iPhone

Mary Beth Foster — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Beth Foster Affiliation: Jun. 20, 2026 I am a person approaching retirement, and my future depends upon the investments that I've carefully made over the past 40+ years. I need to be able to see what is happening with that money. I cannot fathom why you would make any changes that reduce the clarity with which people like me can check on their life-support system. Please only make changes that are in the best interest of citizens.
Mary Beth Foster

Mary Beth Foster
US Mobile: 512 545 8371

https://www.linkedin.com/in/mary-beth-foster-92909811/

https://hdsunflower.com/us/insights/category/invisible-disabilities

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Mary Beth McDonald — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Beth McDonald Affiliation: Jun. 20, 2026 Mary, i work in retail. Keep reporting to quarterly everyone should have access and knowledge on how to move forward.

Mary Boswell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Boswell Affiliation: Jun. 20, 2026 It's my money and we need to see what it's doing quarterly. Stop interfering with what doesn't belong to u.

Sent from my iPhone

Mary Brady — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Brady Affiliation: Jun. 20, 2026 In 2026, with computers & AI, we need quarterly reporting!
CEO signatures to maintain the integrity of our financial systems!

Sent from my iPad

Mary Brown — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Brown Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
According to my research, changing the reporting time from three months as it has been to six months, allows for less transparency for those additional 3 months. That allows for more possibilities of fraud. There is no reason that benefits investors in changing to from three months to six months of reporting. It simply allows for more time of lack of transparency. Don't change the reporting time to allow that increase information being hidden from investors.

Mary Cureton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Cureton Affiliation: Jun. 20, 2026 We need to stick with quarterly reports. I'm a senior citizen living on a fixed income and I've slowly invested money all my life. I can't afford to loose any of my investment money.
Mary Cureton RN (retired). Virginia Beach VA

Mary Cureton

Mary Downs — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Downs Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Quarterly disclosures are a vital component in making appropriate decisions regarding investment decisions.
please do not remove them!

Mary Durboraw — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Durboraw Affiliation: Jun. 20, 2026 We have seen nothing but grift from this administration! Now the GOP will allow companies to give us less information so we can monitor and safeguard our savings and investments! I am so tired of being screwed over!

Mary E Christian — Jun 20, 2026
Subject: S7-2026-15 From: Mary E Christian Affiliation: Jun. 20, 2026 Stop giving trump room!,.!,,!!!!!

Sent from my iPad

MARY E LOPEZ — Jun 20, 2026
Subject: S7-2026-15 Comment From: MARY E LOPEZ Affiliation: Jun. 20, 2026 I am 65, live in Portland Oregon and work in Healthcare. Small women owned businesses have been a victim of this practice. As an aging healthcare professional, I know harmful chemicals in all skincare cause major health issues for everyone. My daughter-in-law is having trouble getting pregnant. A trusted skincare product line went tits up because of lack of quarterly reporting. A women owned company's voice was silenced (for now) and I am greatly enraged that the Securities and Exchange Commission is perpetuating this practice by allowing quarterly reports to be disallowed. Please overturn the matter and let transparency exist.

Sent from my iPhone

Mary E. Guess — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary E. Guess Affiliation: Jun. 20, 2026 Keep Quarterly Reports coming!

Mary Ellen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Ellen Affiliation: Jun. 20, 2026 Do not change the timing for disclosure reports. Investors must get valid information as often as possible. Quarterly has worked in the past and hopefully in the future.

Sent from my iPad

Mary Frances Flamer — Jun 20, 2026
Subject: S7-2026-15 From: Mary Frances Flamer Affiliation: Jun. 20, 2026 It is imperative that you do not roll back the certification rule.
There is a reason to keep the Certification of CEO'S Quarterly.
These persons must be accountable in order to protect the public.

Mary Flamer

Mary Frances O'Brien — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Frances O'Brien Affiliation: Jun. 20, 2026 This appears to be blatant robbery. This matters to me because I want my country to be more honorable, not less.

Mary Hayes Gordon — Jun 20, 2026
Subject: S7-2026-15 From: Mary Hayes Gordon Affiliation: Jun. 20, 2026 Hello. As someone who remembers the Enron debacle, I strongly recommend keeping the quarterly reporting. This is not an onerous task for companies - they are tracking this information whether it is reported or not. But reporting keeps a spotlight on what is going on and can help expose fraud more quickly than reporting only twice per year. I can't see how this is a significant savings since the work is already being done. For years I have adhered to tight (I would even say onerous) grant reporting requirements for relatively small amounts of money, the idea that we have to report quarterly and huge corporations that are priveleged to operate in this country would not seems absurd. The regulations were put into place to help stop the types of problems that arise when oversight is lessend. Let's remember that lesson.

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mary henning — Jun 20, 2026
Subject: S7-2026-15 Comment From: mary henning Affiliation: Jun. 20, 2026 Don’t change the laws on corporate reporting!

Mary Hlavac — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Hlavac Affiliation: Jun. 20, 2026 Ken hlavac
Retired
Please keep reporting quarterly so I can closely monitor my investments. Since companies have to maintain records anyway this reporting is fairly simple and not costly, but it greatly helps me know the health of the company.

Mary Isdahl — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Isdahl Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: We need quarterly reporting. Enough of giving the rich all the advantages. Let everyone have the same information for our investment decisions.

Thank you, M Isdahl

Mary Jane Barney-Butler — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Jane Barney-Butler Affiliation: Jun. 20, 2026 Don't let this pass! Protect the consumer!

Mary Jane Peabody — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Jane Peabody Affiliation: Jun. 20, 2026 I and my husband are in our 70s, retired, and dependant on our investments. Quarterly reporting is very important, and it would be scandalous to change that mandate. We as consumers and investors need to know on a regular frequent basis what is going on eith the companies and funds we invest in. You need to serve the American people who invest in the marketplace, not the companies who would take unfair advantage of this awful propsed change.
M. J. Peabody
New Hampshire

Mary Jane Riedlinger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Jane Riedlinger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: We have seen what happens when there is less accountability on the part of Wall Street. Maintain quarterly reporting for the sake of the individual investor as well as the corporate investor. Unscrupulous players will find a way to work the system if they are allowed to obscure information, or provide less of it.

Mary Jo Carava — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Jo Carava Affiliation: Jun. 20, 2026 This is a terrible change. As a private party my investments will be 50% riskier. Unfair corporate advantage. I say NO

Mary Jo Carava
c 773.671.5254

Mary Jo Ellis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Jo Ellis Affiliation: Jun. 20, 2026 We MUST keep the quarterly reporting requirement to maintain oversight and accountability. I do not support any change to the requirement, and neither should you.

Mary Jo Ellis
Wayzata, MN

Mary Judkins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Judkins Affiliation: Jun. 20, 2026 Keep it! Mary Judkins.

Sr Citizen

Mary Kanuit — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Kanuit Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

hey whatever happened to Citizens United that made Corporations people?? And th people want total transparency!! What don't you understand about that concept?? Also who exactly made your profits anyway?? It certainly wasn't your corporation, it was the people you employ that made that profit for you!! Do the right thing

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mary kate bennett — Jun 20, 2026
Subject: S7-2026-15 Comments From: mary kate bennett Affiliation: Jun. 20, 2026 From a retired business owner, keep quarterly reports! Mary Kate Bennett

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Mary Kiewlich — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Kiewlich Affiliation: Jun. 20, 2026 Americans deserve to be informed quarterly not twice a year. Too much information has been kept from the citizens of this country as we can see from all of the fraud that has been ignored or encouraged by the investigations going on all over the country!!

Sent from my iPhone

Mary Knowles — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Knowles Affiliation: Jun. 20, 2026 Keep the reporting the way it is in 2026. No rollback.

Mary Koch — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Koch Affiliation: Jun. 20, 2026 To the Securities and Commission:
Changing this rule will allow corporations to keep necessary information from me...they need less tools to make me poorer, not more.

Mary Lamontagne — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lamontagne Affiliation: Jun. 20, 2026 Changing this rule allows entities to not disclose what is going on for six months or longer. All I can go wrong in six months. Learning that, lawsuits, vanishing companies they could sell off their shares and stockholders would have no idea that this has occurred. Six months would make it feasible for a repeat of what occurred at Enron in 2008 to be repeated. If anything, the SEC Should be working harder to improve compliance, and make reporting monthly. What is going on in the economy shown

by all economic indicators, that we are already possibly in a recession, if not worse, requires that the SEC not approve this and enact and use more stringent policies to protect the people who invest their hard earned Money.

Mary LaPointe — Jun 20, 2026
Subject: S7-2026-15 From: Mary LaPointe Affiliation: Jun. 20, 2026 These corporations could easily do more than quarterly. With AI, they could do monthly. It's amazing that licensed home daycare providers have to fill out daily reports and have them ready in case of a surprise visit.

Sent from my iPhone

Mary Lofstrom — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lofstrom Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The SEC is a security commission. Security towards investors, security for the future and fairness of investing. Changing the rules to allow such things as the SpaceX IPO and change in quarterly reports are verifying that the SEC no longer is concerned about the rights of investors . Please do not allow these changes to occur.

Mary Longe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Longe Affiliation: Jun. 20, 2026 Quarterly reporting requirements established by the SEC are an important foundation of market transparency and investor confidence. Requiring public companies to disclose financial results every three months provides investors, analysts, employees, and regulators with timely information about a company's performance, risks, and changing business conditions. Moving to a six-month reporting schedule would lengthen the period during which investors must make decisions without current information, potentially increasing uncertainty, market volatility, and the risk that significant problems go undetected for longer periods. While critics argue that quarterly reporting can encourage short-term thinking, regular disclosures help ensure accountability, support efficient capital markets, and promote equal access to information for all investors rather than only those with insider knowledge or greater resources.

Mary Longe
Deerfield, Illinois

Mary Lynch — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Lynch Affiliation: Jun. 20, 2026 Keep the Quarterly reporting in place. Too much can go wrong waiting 6 months to report their earnings and too many every day investors could be hurt. There is no valid reason to change the process other than to allow business to hide negative earnings.

Mary Lynch

Sent from my iPhone

Mary lynn Best — Jun 20, 2026
Subject: S7-2026-15 From: Mary lynn Best Affiliation: Jun. 20, 2026 This rule was put into effect for a reason. It is not a time out and then go back to “business as usual.” Mary Lynn Best, retired, South Carolina

Sent from my iPhone

Mary MacLennan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary MacLennan Affiliation: Jun. 20, 2026 Necessary accountability!

Mary Martchink — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Martchink Affiliation: Jun. 20, 2026 Do not do this. People are on the edge of rebellion now! What is the point of hurting all of these people that have to other options? Do not move this forward!

Sent from my iPhone

Mary Maxwell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Maxwell Affiliation: Jun. 20, 2026 We must keep quartile reporting. It’s the only way to keep it fair!!!

Sent from my iPhone

Mary Miller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Miller Affiliation: Jun. 20, 2026 Transparency is a must we learned by your mistake!

Sent from my iPhone

Mary Mitchell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Mitchell Affiliation: Jun. 20, 2026 I want things to remain quarterly. This increases accountability.

Sent from my iPhone

Mary Monson — Jun 20, 2026
Subject: S7-2026-15 From: Mary Monson Affiliation: Jun. 20, 2026 Keep it Quarterly because they don't have the scruples to self supervise themselves and maintain the law without the at least quarterly reminder. We will all lose if they are not held accountable all year long.

Mary Monson

Mary Penn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Penn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Corporations should continue to have to provide quarterly statements! There is no good reason to allow them to report less often. Investors need to see what these companies are doing and we need more transparency, not less.

Mary Randolph — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Randolph Affiliation: Jun. 20, 2026 It’s my money . I have a right to know how it’s invested and how the returns are coming out quarterly

Sent from my iPhone

Mary Sarigumba — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Sarigumba Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not bend to corporate or presidential pressure! It is plainly obvious the damage that could occur with this rule change. They make millions a year, keep quarterly reviews and their required signatures as is!

Mary Schmelzer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Schmelzer Affiliation: Jun. 20, 2026 I oppose changing reporting by public companies to every six month. Stock owners deserve quarterly reports to know how their investment is performing. There is simply no good reason for companies not to share that data, certainly they are tracking it, so report it out to the investors quarterly.

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mary scott — Jun 20, 2026
Subject: S7-2026-15 From: mary scott Affiliation: Jun. 20, 2026 Do not enable CEOs to commit financial crimes- keep them (and the politicians who support their crimes) accountable!

Sent from my iPhone

Mary Steinhauser — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Steinhauser Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is not a good idea especially for people who have investments to not know what there investments are doing quarterly. Please vote against this bill. Mary Steinhauser

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Mary Taylor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mary Taylor Affiliation: Jun. 20, 2026 I strongly support maintaining quarterly reporting requirements for public companies and oppose allowing companies to “go dark” to avoid transparency. Regular SEC reporting provides investors with timely information, promotes accountability, and helps maintain confidence in our capital markets. Reducing disclosure obligations or allowing companies to operate with limited transparency undermines investor protections and creates an uneven playing field. Public companies benefit from access to public capital and should continue to meet their responsibility to provide shareholders with consistent, reliable, and timely information.

Respectfully,

Mary Taylor

Mary Torres — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mary Torres Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Frequent and consistent reporting of stock and all investment strategies is a vital part of investing that enables me to make intelligent and less volatile decisions how I establish my portfolio. Please DO NOT reduce the frequency of reporting requirements. It is vital to the health of our country and should be a right provided to all investors.
Thank you,
Mary Torres

Mary Tresnak — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Tresnak Affiliation: Jun. 20, 2026 As a former insurance regulator, a former employee of a publicly traded company and a current investor, it is imperative that publicly traded companies complete, sign and file quarterly financial statements. Every American investor - whether private individuals, investment firms or retirement funds - relies upon quarterly filed financial statements to make decisions about their investments. Without the level playing field of quarterly reporting, investing will not be based upon informed decisions but simply

gambling with our financial futures. Please maintain the status quo of requiring quarterly reporting.

Sent from my iPad

Mary Veasey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mary Veasey Affiliation: Jun. 20, 2026 Do not adopt this plan. It would make timely decisions harder for the real owners

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Mary Ward — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mary Ward Affiliation: Jun. 20, 2026 Do not change disclose to twice a year. We saved our entire lives

Sent from my iPhone

Marybeth Allen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marybeth Allen Affiliation: Jun. 20, 2026 Marybeth Allen, senior clinical consultant. There is no reason for companies not to submit quarterly reports unless they are hiding something. I have the right, as a potential investor, to understand where the company stands., in as close to real time as possible. No more hiding.

Maryjean Schenk — Jun 20, 2026
Subject: S7-2026-15 Comment From: Maryjean Schenk Affiliation: Jun. 20, 2026 Quarterly reporting must remain the standard so that individual owners of stocks can stay informed through current mandatory reporting. Financial advisors reference these reports. We must have this data quarterly because it is retrospective data, so 6 months is too long for a look back reporting period.

Maryjean Schenk, M.D.
Sent from my iPhone

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marylee pakieser — Jun 20, 2026
Subject: S7-2026-15 Comment From: marylee pakieser Affiliation: Jun. 20, 2026 Continue with every 4 months review!!!

MaryLee Pakieser MSN,RN,FNP-BC
cell :231-313-3817

Marylouise Eckhart — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marylouise Eckhart Affiliation: Jun. 20, 2026 I depend on my quarterly reports to make decisions on my investments with my financial advisor.
M. Eckhart, retired

Marynell Christenson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Marynell Christenson Affiliation: Jun. 20, 2026 Marynell Christenson a concerned citizen who wants monthly reports

Enjoy your day
Marynell
404-886-4141

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marypat cooley — Jun 20, 2026
Subject: Comment on S7-2026-15 From: marypat cooley Affiliation: Jun. 20, 2026 I live in South Carolina. My name is Mary D Cooley, I'm 76 years old. I would like to continue to see quarterly reporting so i can make informed decisions about my investment. Thank you for your attention to this matter.

Sent from my iPhone

Mas L — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mas L Affiliation: Jun. 20, 2026 There is no evidence that this will improve performance. It will do the opposite. Stand up for investors and transparency.

Keep quarterly reports mandatory.

Matt B — Jun 20, 2026
Subject: S7-2026-15 Comment From: Matt B Affiliation: Jun. 20, 2026 This has to stop. The unlevel playing field must end. We need transparency, not uncertainty.

Matt Bechtold — Jun 20, 2026
Subject: S7-2026-15 Comments From: Matt Bechtold Affiliation: Jun. 20, 2026 Only those who wish to deceive and defraud would even attempt such a thing. This would lead to financial ruin.

Matt Herreid — Jun 20, 2026
Subject: S7-2026-15 Comment From: Matt Herreid Affiliation: Jun. 20, 2026 I'm a retired investor and I rely on quarterly reports to make decisions about my retirement savings and income. Dont blind me!

Sent from my iPhone. Pleeze excuse miss pellings

Matt Kissane — Jun 20, 2026
Subject: S7-2026-15 Comments From: Matt Kissane Affiliation: Jun. 20, 2026 I utilize quarterly reporting to determine my decisions on company stocks and mutual funds for my investment platform. If corporate reporting moves to semi annual I
will move my money to different investments.

Matt Menefee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Matt Menefee Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I guess you guys want us to have a second great depression. The 2008 recession wasn't enough. Now you have to destroy everything.

Matt Mizell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Matt Mizell Affiliation: Jun. 20, 2026 If anything, publicly traded companies should be required to report MORE often, not less. We already have enough trouble with insider trading making millionaires out of public servants, and you want to EXPAND that gap?! Disgusting.

Matt VanGessel — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Matt VanGessel Affiliation: Jun. 20, 2026 SEC, if your job is to secure the exchanges that sort corporate stock why would you decide to open the pathway to malfeasence. The corporation gets more money that leadership decides it can scrape into their pockets. This diminishes transparency. I will direct my funds to transparent companies.

Matt Yakel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Matt Yakel Affiliation: Jun. 20, 2026 Will CEOs have the same jeopardy as they have now? I can see that a reduction in paperwork might save some money. I also don’t like having onerous rules for everyone because of a few bad apples. I would support moving the reporting requirement to 6 months provided the same penalties could be applied and monitoring for fraud and misappropriations continue on a high level.

Thank you for your consideration.

Matt Yakel
Blair, Nebraska.

Sent from my iPhone - Matt

Matthew Berry — Jun 20, 2026
Subject: S7-2026-15 Comment From: Matthew Berry Affiliation: Jun. 20, 2026 Transparency is always best.

Matthew Mccoy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Matthew Mccoy Affiliation: Jun. 20, 2026 Anything to further, the gap between middle wage and lower class. Everything you guys do is for the rich. Should overthrow you throw you out

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Matthew Weinstein — Jun 20, 2026
Subject: S7-2026-15 Comment From: Matthew Weinstein Affiliation: Jun. 20, 2026 Accountability and transparency is critical to our economy. Do not change the rule to allow longer than quarterly reporting!

Maunta Bailey — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maunta Bailey Affiliation: Jun. 20, 2026 This was put into place because of corruption and greed. I am retired. I do not want my savings and interest in jeopardy! Keep businesses accountable!!!

Sent from my iPhone

Maura Donoghue — Jun 20, 2026
Subject: S7-2026-15 Comment From: Maura Donoghue Affiliation: Jun. 20, 2026 This rule hurts investors and undermines confidence in firms and businesses. This helps no one except firms hiding poor performance to get out before stocks take a nose dive. There is no reason to change the regulations on this. I manage contracts and procurement for the government and we take fiscal responsibility seriously.

Sent from my iPhone

Maureen Crowe — Jun 20, 2026
Subject: S7-2026-15 From: Maureen Crowe Affiliation: Jun. 20, 2026 Do the right thing

Maureen Crowe
cell: 310-968-1223
maureencrowe.gtm@gmail.com

Maureen Falcon — Jun 20, 2026
Subject: S7-2026-15 From: Maureen Falcon Affiliation: Jun. 20, 2026 Keep it!

Maureen Galeone — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Galeone Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the reporting quarterly so as to keep companies honest!

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maureen gordon — Jun 20, 2026
Subject: S7-2026-15 Comment From: maureen gordon Affiliation: Jun. 20, 2026 We like quarterly reporting. It's necessary to hold corporations accountable.

Yahoo Mail: Search, Organize, Conquer

Maureen Higgins — Jun 20, 2026
Subject: S7-2026-15 From: Maureen Higgins Affiliation: Jun. 20, 2026 In the era in which the US finds itself - that where fraud, criminals & thieves are running rampant- running the entire country into the ground & debtors prison - it is HARDLY the time to Decrease ACCOUNTABILITY!

Do NOT accept/pass this poorly (if at all) proposed “rule”.

The US Citizens are due MORE - Not LESS accountability from those in positions of power & controlling our life savings!

Maureen Higgins
Unemployed/semi-retired
Lakeland FL

Maureen Massie Bales — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Massie Bales Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The greed of the wealthy is destroying our nation. Please do not help them make it any easier. Many of these wealthy people have a terrible case of greed and it is destroying the working class!!!

Maureen McBrien — Jun 20, 2026
Subject: S7-2026-15 Comments From: Maureen McBrien Affiliation: Jun. 20, 2026 This move is a direct assault on investors, but will enable insiders to trade with advantage...leading to a highly corrupted inestment system whereby insiders will have a clear advantage. It will also cause investment managers to spend much more on research and trying to get credible intel for clients, likely raising brokerave and other fees. It could also reduce investments as people might grow weary of trying to make decisions based on limited information. This is a roleback of consumer and investment right to information leading to a weakening of investor confidence.

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maureen meyers — Jun 20, 2026
Subject: S7-2026-15 From: maureen meyers Affiliation: Jun. 20, 2026 Keep financial reporting quarterly. We deserve to know the truth about our own money!
Maureen Meyers
Retired Educator

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Maureen Sharp — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Sharp Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a non-rich American whose retirement fund is highly invested in the stock market, I urge you to retain quarterly disclosures so that regular people will have access to more information about our investments, not less! Don't make it easier for the rich guys to shaft us middle class folks!!

Maureen Wood — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Wood Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As we are being forced to do more with less and rely less on the the availability of Soc Sec to "be there" for us in the future, it is becoming more and more important that we all monitor our investments wisely. This proposed change would limit the information available to us to make informed decisions on our investments. We need to protect the average consumer/investor-not insider traders and publicly held companies.

Maurita Langley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Maurita Langley Affiliation: Jun. 20, 2026 I retired from law enforcement which has left me with a somewhat jaded view of society. Although jaded, I believe it is the true view of society these days. There are evil, greedy and vile people in this world and I cannot believe with all of the fraud that has been brought to light recently, that anyone with a brain would even pause with the thought of offering more time for someone with nefarious intent to be able to take advantage of the system. Keep the quarterly reporting.

Respectfully,

Maurita Langley
Retired Police Officer, Little Rock, AR

Mavrick Grimes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mavrick Grimes Affiliation: Jun. 20, 2026 Keep it as is.

Sent from my iPad

Max West — Jun 20, 2026
Subject: S7-2026-15 Comments From: Max West Affiliation: Jun. 20, 2026 I'm an insecure investor, and i rely upon regular reporting to allay my worries about the state of my investments. I need more, and accurate, information, not less. The only way this could be acceptable is if I received a stipend for not paying attention to my invested monies.

Typed with two thumbs; forgive the errors, please.

Max Wright — Jun 20, 2026
Subject: S7-2026-15 Comment From: Max Wright Affiliation: Jun. 20, 2026 One of only checks on public companies that is available to shareholders of companies who would love to keep failures quite for 6 months at a time.
Max R Wright

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Mayuri Palmer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mayuri Palmer Affiliation: Jun. 20, 2026 Mayuri Palmer
Medical Assistance Coordinator

Our government already has politicians historically gaining wealth from insider trading and bending

the rules for themselves and their friends. The only hope everyday Americans have for their investments is to have transparency in the companies we work for and invest on or shop feom. We need MORE regulation and reporting not less. Less regulation and more protections for corporations always comes at the expense of Americans.

McCdortzer 7! — Jun 20, 2026
Subject: S7-2026-15 Comment From: McCdortzer 7! Affiliation: Jun. 20, 2026 Quarterly reporting is an important and necessary tool in this nation increasing mired in corruption, please maintain it and implement any tools available to reduce the corruption of large corporations and rich men that worth the hardest to avoid accountability.

Thank you,
McCaden Dortzbach

Mcelveen Leah — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mcelveen Leah Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep reporting the way it is! Quarterly disclosures help me the average person make informed decisions!

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mcgowan cathleen — Jun 20, 2026
Subject: S7-2026-15 Comment From: mcgowan cathleen Affiliation: Jun. 20, 2026 Keep the quarterly reporting. Too much can change in 6 months. Corporations are more powerful than ever now, and a lot of us have portfolio stocks in them. C. McGowan, small business owner.

Yahoo Mail: Search, Organize, Conquer

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mckenna1962 — Jun 20, 2026
Subject: S7-2026-15 COMMENT From: mckenna1962 Affiliation: Jun. 20, 2026 Dear Sir(s),

I am writing regarding SEC File S7-2026-15. This rule change will be a disaster for my retirement portfolio. I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Longer gaps give corporate insiders an unfair advantage by taking away my ability to adjust my retirement accounts due to poor performance before the damage is done. I also understand that SEC File S7-2026-15 would give companies the "option" to participate or not. Well, this doesn't help either because those companies are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to me.

PLEASE DO NOT ALLOW SEC File S7-2026-15 TO PASS.

Thank you for your consideration.

Margaret McKenna
Retired

Sent from my Galaxy

Me — Jun 20, 2026
Subject: S7-2026-15 From: Me Affiliation: Jun. 20, 2026 So why give up on waste, fraud, & abuse; just because it would only benefit the already wealthy. Maybe you only want billionaires to invest ? KEEP THE QUARTERLY reports to keep it all on the up & up. America deserves to have the info before making investment decisions.

Sent from my iPhone

Meagan Miller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Meagan Miller Affiliation: Jun. 20, 2026 Companies need MORE accountability. Everyday people need MORE economic relief. We can't buy groceries they make record profits. There's no trickle down. We are suffering and being ignored in favor of the ultra rich.

Meagan Miller

MEDHAT ARMANIOUS — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: MEDHAT ARMANIOUS Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

This has been tried before and it failed. We need more transparency, not less. This is a cost of doing business and it promotes investment. It is also very profitable as many more options are traded around earnings.

Please do not change it!

Megan Ahn — Jun 20, 2026

Subject: S7-2026-15 From: Megan Ahn Affiliation: Jun. 20, 2026 Since this was a fix for a thing that actually happened, in order to keep it from happening again, then the only sensual thing to do is to keep it in place. This administration has enough grifts and corruption going on without this.

Megan Ahn

Megan Fowler — Jun 20, 2026
Subject: S7-2026-15 Comment From: Megan Fowler Affiliation: Jun. 20, 2026 I am opposed to changing the reporting requirements from the current quarterly reports required. It is an important check on business as well as the way I stay informed on investments I've made. There is also no reason to allow some investors/institutions to get more information than others. That's unfair and something the SEC should be actively working against. Do your job and keep the market playground fair!

Megan Fowler

Megan Macleod — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Megan Macleod Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The SEC proposal is bad for investors and puts our investment in danger

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Mel Tafoya — Jun 20, 2026
Subject: S7-2026-15 From: Mel Tafoya Affiliation: Jun. 20, 2026 We need accountability keep the reporting public and quarterly I would even suggest as things change.

Mel Tilley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mel Tilley Affiliation: Jun. 20, 2026 Leave the system alone let everybody try to make money by using the quarterly reporting not just the bigwigs. Mel Tilley

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Melanie Heying — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Melanie Heying Affiliation: Jun. 20, 2026 Good morning, My name is Melanie Heying and I'm an academic lab manager in North Carolina. My retirement, both tied to my employer and my personal accounts, are dependent upon the performance of the stock market. Losing half the information will make it harder for me to make needed adjustments and the companies that manage my money. It prevents the opportunity to invest in companies that are doing well and disinvest in companies that are headed in a negative direction. As the data points out, we've tried this before to our detriment. Keep our economy stable please!

Sincerely, Melanie Heying

Sent from my iPhone

Melinda Johnson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Melinda Johnson Affiliation: Jun. 20, 2026 I am a retired nurse, living off my investments. I need to keep a close eye on trends to invest wisely. Please leave the reporting at quarterly.

Melisandre Mottl — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Melisandre Mottl Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I urge you to keep the quarterly reporting requirement. Don't allow publuc companies to hide vital information.

Sincerely,
Melisandre Mottl

Melissa Cigarroa — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Cigarroa Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We know companies take advantage of every avenue to increase profits, often at the expense of retail investors. DO NOT make it easier by decreasing accountability! Make companies disclose more often, not less! Only transparency will keep the system fair for ALL. There are too many insider trades as it is. If this is a true investment option for the public, keep as much information public as you can. KEEP THE QUARTERLY DISCLOSURE RULE!

Melissa Green — Jun 20, 2026
Subject: S7-2026-15 From: Melissa Green Affiliation: Jun. 20, 2026 Melissa Green. Teacher. Honolulu.

Quarterly reporting is essential to financial security for all of US. A stock market crash would have global repercussions and our reputation and credibility around the world is sinking fast enough already.

Melissa Greene — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Greene Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Full transparency full disclosure with no lead time

Melissa Hendricks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Melissa Hendricks Affiliation: Jun. 20, 2026 Keep it quaterly!

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melissa martinez — Jun 20, 2026
Subject: S7-2026-15 Comments From: melissa martinez Affiliation: Jun. 20, 2026 Keep it QUARTERLY

Sent from my iPad

Melissa Robins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Melissa Robins Affiliation: Jun. 20, 2026 There was good reason for the quarterly reporting; keep investors in mind, not the companies who already make more than they are entitled to.

Sent from my iPhone

MELISSA YANCHUCK — Jun 20, 2026
Subject: S7-2026-15 Comment From: MELISSA YANCHUCK Affiliation: Jun. 20, 2026 Melissa Yanchuck
Retired Medical Technologist
Keep companies accountable to investors with quarterly reporting!!!

Get Outlook for Android

Melodie Miller — Jun 20, 2026
Subject: S7-2026-15 Comments From: Melodie Miller Affiliation: Jun. 20, 2026 Do not allow it, it's my money

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Melody K Schiaffino — Jun 20, 2026
Subject: S7-2026-15 Comments From: Melody K Schiaffino Affiliation: Jun. 20, 2026 Stop adding to the destruction of our society ffs

Sent from my iPhone

Melody Schneble — Jun 20, 2026
Subject: S7-2026-15 Comments From: Melody Schneble Affiliation: Jun. 20, 2026 Set up for more inside trading. Leaving investors in the dark.

Melody Woolsey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Melody Woolsey Affiliation: Jun. 20, 2026 There HAS to be a reason why this is being proposed by the current administration. Every action initiated by this administration is another attempt to transfer wealth to the top 1%, and away from the people. There's NO reason for this to be changed. They need to start taking actions that WILL improve our lives.

Meredith Hartge — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Meredith Hartge Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
How dare you! Empower the American people to have more control over their decisions and keep quarterly reports.

Do your job and do it better.

Merlene Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Merlene Smith Affiliation: Jun. 20, 2026 Keep it Quarterly!!!

Sent from my iPhone

MERRILL SPAETH — Jun 20, 2026
Subject: S7-2026-15 Comments From: MERRILL SPAETH Affiliation: Jun. 20, 2026 Keep the reporting quarterly
THE Shareholders need to know the facts about their holdings.
Edmond Spaeth
Fishkill NY

Sent from my iPhone

MErvat ARMANIOUS — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: MErvat ARMANIOUS Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

The companies need to keep us informed. Twice a year is not enough. I will take a lot of my money out of the market and invest in real estate. I will not encourage my children to invest in the market if this is passed. You are hurting, not helping, our great nation. Stop this insanity

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mfontz Boston — Jun 20, 2026

Subject: S7-2026-15 Comment From: mfontz Boston Affiliation: Jun. 20, 2026 Why should I invest my money when I can find out how the companies doing. This is not right and corporate greed can become abusive. no!

Mia Stein-Kodzik — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mia Stein-Kodzik Affiliation: Jun. 20, 2026 Margaret Kodzik Retired We deserve quarterly reporting!! There is no need for less! Companies owe it to their customers!!

Michael Archbald — Jun 20, 2026
Subject: S7-2026-15 From: Michael Archbald Affiliation: Jun. 20, 2026 The very reason government exists is to protect the 98% from having the wealthiest 2% write all the rules.
Do your job.

Michael Archbald

PO Box 267
Whately, MA 01093
413-537-2612

Michael Barrett — Jun 20, 2026
Subject: S7-2026-15 From: Michael Barrett Affiliation: Jun. 20, 2026 I say leave the signatures on the quarterly reports by the CEOs. Keep accountability strong. There's too much corruption in the news - we see it almost weekly. If a CEO isn't willing to sign off on quarterly reports, then they are the wrong person for the job.

Michael Barton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michael Barton Affiliation: Jun. 20, 2026 It is essential that quarterly reporting be preserved. The playing field is already tilted toward the wealthy. Quarterly reporting helps preserve some transparency in the operations of public companies. I have worked for multiple companies and seen firsthand how they do their best to manipulate quarterly reporting. Semiannual reporting would help enable these manipulations to keep hidden for even longer. Public market investors deserve to maintain the small amount of transparency we have.

Michael Barton, mbarton3@me.com

Sent from my iPhone

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michael benson — Jun 20, 2026
Subject: S7-2026-15 Comments From: michael benson Affiliation: Jun. 20, 2026 The lack of accountability/transparency to the American public with this wanted change, cannot happen. Quarterly Reporting is a necessary requirement that needs to continue. The American public needs this information for their financial security.

Michael Benson
Concerned U.S. citizen

MICHAEL BERARDI — Jun 20, 2026
Subject: Comment on S7-2026-15 From: MICHAEL BERARDI Affiliation: Jun. 20, 2026 Hold on, with all the fraud we seen we think reducing the frequency of reporting, therefore transparency is a good idea at this time. Sounds like a commitment Trump made to his supporters.

Michael
Michael Berardi, CGEIT, CISA, MS-CIS
Phone: 704-608-1562

Michael Bond — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Bond Affiliation: Jun. 20, 2026 This bill is wrong.

Michael Burch — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Burch Affiliation: Jun. 20, 2026 Keep quarterly updates for transparency and curb insider trading.

Michael Catterlin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michael Catterlin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is yet another way to rig the system for the wealthy and connected. Do not institute this rule.

Michael Chebatoris CPA — Jun 20, 2026
Subject: File No. S7-2026-15 From: Michael Chebatoris Please keep the quarterly reporting in place, it's valuable to the main street investors such as myself, and many others.

Michael Christensen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Christensen Affiliation: Jun. 20, 2026 My name is Mike Christensen. I'm a solutions engineer at a SaaS tech startup. Quarterly reporting MUST be kept by the SEC. Otherwise, there would be nothing to protect retail investors from the shady and despicable tactics employed by Wall Street firms.

Michael Crabtree — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michael Crabtree Affiliation: Jun. 20, 2026 Keep it at 3 months

Sent from my iPhone

Michael Cruz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Cruz Affiliation: Jun. 20, 2026 As an investor I need timely information. The business cycle is accelerating these days so reduced reporting requirements goes against the interests of the investing community.

Michael Cruz
West Lafayette, IN

Sent from my iPhone

Michael Debyah — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Debyah Affiliation: Jun. 20, 2026 I think it's very important for companies to report on a quarterly basis. Average retail investors (with no access to insider knowledge) rely on timely information to make investing decisions. Investors always need to be skeptical of Corporate behavior and allowing Corporations to delay reporting gives them more runway to commit fraud and abuse unchecked.

Michael Debyah, CPA

Michael Disney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Disney Affiliation: Jun. 20, 2026 Do NOT do it!!

Sent from my iPhone

Michael Edghill — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Edghill Affiliation: Jun. 20, 2026 With the amount of corporate fraud and poor leadership at many companies, we should consider going to monthly or

bi-monthly reporting.

Quarterly reporting should be the minimum, so that investors have insight into what is really happening in some of these board rooms.

Michael Frost — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Frost Affiliation: Jun. 20, 2026 Regulation is your job. Do not lessen your authority.

Michael Frost
Great American Song Book
ASCAP
michaelfrostmusic.com
619-218-4600

Michael Hester — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michael Hester Affiliation: Jun. 20, 2026 To Whom it May Concern,
As a strong advocate of investing in American companies, I find it concerning that you would consider allowing companies to move to bi-annual reporting. This “opens the door” to scenarios that could more negatively impact investors and create clear paths for fraud, than providing any clear financial benefits to investors.
In today’s financial environment and with the technology used to track companies and data, reporting on a quarterly basis has zero negative impact on business. In my humble opinion, any considerations to change the reporting period should be to a shorter time frame, not longer! Reporting every two months will help stabilize and validate the data reported; allowing investors to make more informed and timely decisions.
In closing I want to be clear. I am requesting that you do not allow companies to move to twice a year reporting and require them to, at a minimum, provide quarterly reporting.
Respectfully,
Michael Hester, Owner
Hesco Welding & Fabricating, LLC
444 W. Landstreet Rd
Orlando, FL 32824
Mobile: 407 342 1089

Michael Kemp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Kemp Affiliation: Jun. 20, 2026 We already know this doesn’t work. Small investors deserve the best information they can get. Don’t take this away

from us!

Sent from my iPhone

Michael Logue — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michael Logue Affiliation: Jun. 20, 2026 I truly believe corporations need to be completely transparent about their finances in order for me to make good investment decisions.

Michael Logue
Retired
Chattanooga TN

Get Outlook for iOS

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michael mccrary — Jun 20, 2026
Subject: S7-2026-15 Comment From: michael mccrary Affiliation: Jun. 20, 2026 Stop cheating

Yahoo Mail: Search, Organize, Conquer

Michael Mcgurk — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michael Mcgurk Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I formally submit my opposition to this rule. As a retail investor, I place significant value in quarterly earnings reports. Without them, my full trust and faith in the US stock market would be shaken to its core and I would be forced to shift my investments elsewhere.

Michael Schindler — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Schindler Affiliation: Jun. 20, 2026 It has to remain quarterly and not revert to the semi-annual method. Quarterly reporting allows for quicker reaction times and greater transparency for companies and provides investors a better pulse on investments.

Michael A. Schindler, President
M.A. Schindler & Associates, Ltd
206 S Galena Ave, Suite 80
Freeport, IL 61032

PH: 815-235-4026
FAX: 815-235-9665

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Michael Schur — Jun 20, 2026
Subject: S7-2026-15 From: Michael Schur Affiliation: Jun. 20, 2026 Keep the quarterly financials signing requirement for CEO's! Keep them accountable, with prison time if/when they are found to misrepresent the truth!

Michael Segretto — Jun 20, 2026
Subject: S7-2026-15 From: Michael Segretto Affiliation: Jun. 20, 2026 It is an absolute necessity

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Michael Smith — Jun 20, 2026
Subject: S7-2026-15 From: Michael Smith Affiliation: Jun. 20, 2026 CROs need to be held accountable for the financial data of the companies they are paid millions of dollars to lead. The SEC should continue to require them.

Sent from my iPhone

Michael Sobiesk — Jun 20, 2026
Subject: S7-2026-15 From: Michael Sobiesk Affiliation: Jun. 20, 2026 Michael Sobczak, retired and worried about my investments in the stock market. Please do not change the law. We, the people, are becoming afraid to invest due to blatant lies about the worth of investing into the stocks. Unless the intentions are to allow a repeat of Enron on a massive scale and total destruction of the US economy, leave it alone.

Michael Spiro — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michael Spiro Affiliation: Jun. 20, 2026 More Transparency is always better. I thought the SEC was about protecting investors. Why is this even being proposed?

Sent from my iPhone

Michael Thompson — Jun 20, 2026

Subject: S7-2026-15 From: Michael Thompson Affiliation: Jun. 20, 2026 Please keep the quarterly corporate financial reporting. Do not cut this to twice a year. That just gives corporations more opportunities to cheat.

Michael Thompson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michael Thompson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: why are you trying to rob my hard earned money that I finally invested🖕🏻♂🖕🏻♂🖕🏻♂
Trying to blondfold the other half is not cool ... The quarterly is how I determine how I trade... Take it away and you may as well take my money.. I would not know where to go without the knowledge you are trying to take away!!!!!!

Michael Zanie — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michael Zanie Affiliation: Jun. 20, 2026 Michael Zanie, District Manager, I have been gainfully employed every minute of my adult life. No gaps longer than a weekend between employers. I have diligently invested for 40 years to ensure I have a retirement in place. Removing safeguards that ensure that individual investors are on a level playing field would do tremendous harm.

Michel Moreau — Jun 20, 2026
Subject: S7-2026-15 From: Michel Moreau Affiliation: Jun. 20, 2026 Accountability/signatures every quarter should continue to allow the law to keep manipulation of data at bay.
Michel P Moreau

Sent from my iPhone

Michele Beckett — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michele Beckett Affiliation: Jun. 20, 2026 Who do you work for?
In this case Wall Streets reports Quarterly nothing else.

Sent from my iPhone

Michele Homemaker and Veteran — Jun 20, 2026
Subject: File No. S7-2026-15 From: Michele Michele, Homemaker and Veteran. People with little money to invest in the stock market are hesitant to do so because to them it’s risky. Now you want us to take you at your word while we have no idea how our money is being handled? I don’t trust big business to be honest. Why would I let them use my money?

Michele Koskinen — Jun 20, 2026

Subject: S7-2026-15 Comments From: Michele Koskinen Affiliation: Jun. 20, 2026 I need my quarterly reports to follow what is happening with my investment money, This is not fancy but basic for me an investor.

Sent from my iPhone

Michele Kosmitis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michele Kosmitis Affiliation: Jun. 20, 2026 Accountability matters. Why can't you all be honest and just do the right thing?

Michele Lowenstein — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michele Lowenstein Affiliation: Jun. 20, 2026 Quarterly reporting protects us. Please do not change it. At 76 I do not want or can affird a reduction in my savings for retirement. Michele Lowenstein San Diego, CA

Sent from my iPhone

Michele Mapes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michele Mapes Affiliation: Jun. 20, 2026 No Sir! Sounds like someone is on Trumps payroll!

Sent from my iPhone

Michele Michaels — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michele Michaels Affiliation: Jun. 20, 2026 Michele Michaels, Retired, Concerned Citizen
Is this necessary? Seems to me it’s just another way for the already rich and powerful to withhold and have more control over necessary information on which we base our investment decisions and be left in the dark until it’s too late. Please leave the reporting quarterly. Thank you!

Sent from my iPhone

Michele Moser — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michele Moser Affiliation: Jun. 20, 2026 Keep companies honest by keeping the quarterly reports.

Michele Smith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michele Smith Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Quarterly reporting is important to keep what little transparency is left regarding corporate profiteering and wall street gambling.

Michelle Adkins — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michelle Adkins Affiliation: Jun. 20, 2026 Keep Quarterly

Sent from my iPhone

Michelle Atwell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michelle Atwell Affiliation: Jun. 20, 2026 Keep quarterly reports.

Michelle Broberg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Broberg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Allowing public companies to not give full disclosure of their earnings, their losses and their projections is irresponsible and gives them and others the opportunity to exploit insider trading which the average American is not privy to m.
This is wrong, and you must not give opportunity to cheat to those in positions of authority of these companies.
Rules are there to protect the investors and our investments.

Michelle Brown — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michelle Brown Affiliation: Jun. 20, 2026 Michelle Brown
Gym Owner
Concord California

Keep quarterly reports, we deserve to know what is going in with the companies we choose to invest in.

Sent from my iPhone

Michelle Crudup — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Crudup Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors should not be forced to wait six months to learn material financial facts. Quarterly reporting reduces the window for fraud, limits concealment, and creates accountability.
Public companies require regulation because without timely oversight, fraud and manipulation can run rampant. Reducing disclosure frequency benefits companies, not investors. As an investor, I need full disclosure, and I need it quarterly.

Michelle Easley — Jun 20, 2026

Subject: S7-2026-15 From: Michelle Easley Affiliation: Jun. 20, 2026 Keep the reports. CEO's are paid billions of dollars to be responsible for the companies they run.

Michelle Geiger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Geiger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
These are public companies and therefore must report to companies. They must be required to continue to report 4 times a year.

Michelle Harrison — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michelle Harrison Affiliation: Jun. 20, 2026 Rolling back the requirement for companies to report on a quarterly basis will decrease transparency and damage the average American's financial health. This is not acceptable. We need to have decent regulation and guardrails in place to keep us safe from corporate greed and Wall Street taking irresponsible risks that put us into crises like the 2008 financial meltdown. My name is Michelle Harrison, I am a program finance analyst for a Fortune 500 company and I live in Madison, WI.

Sent from my iPhone

Michelle James — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michelle James Affiliation: Jun. 20, 2026 I believe in checks and balances nothing can be check or balance in a 6 month period there can be gross negligence or anything keep it every quarter please

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Michelle Leadingham — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Leadingham Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission this is just another way to hide what companies are doing :

Michelle M Barre — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michelle M Barre Affiliation: Jun. 20, 2026 Corporate Accountabililty~THIS AINT TRUMPS BIDENS OBAMAS CLINTONS BUSHES World~THEY ARE GRIFTERS THIEVES AND PROSTITUTES, NOT OUR REPRESENTATIVES ON THE US OR WORLD STAGE. Corporate Rottchildtraffvckers grifters thieves and 66-6itches are done on AMERICAN soil

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MICHELLE MODUGNO — Jun 20, 2026

Subject: S7-2026-15 From: MICHELLE MODUGNO Affiliation: Jun. 20, 2026 Need to prevent the SEC change to semi annual reporting from happening and keep the quarterly reporting as the corruption will get worse and there will be less accountability and resulting in hurting investors and possible worse … another recession or Great Depression. It is proven time and time again We cannot trust Corporations to act with integrity or without greed.

KEEP THE QUARTERLY REPORTING!

Sent from my iPhone

Michelle Olguin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michelle Olguin Affiliation: Jun. 20, 2026 I am Michelle Shuman. I am retired and depend on the stock market for my income and survival. This economy is already hurting my long term outlook on how well I can survive as I age. We have evidence of what the stock market will do without required quarterly checks. It makes no sense to hurt the everyday citizen who depends on a good stock market to survive. Don’t make me become a burden to society because I run out of money as I age. Keep the required quarterly checks as is.

Michelle Shuman

Michelle Pasciuti — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michelle Pasciuti Affiliation: Jun. 20, 2026 Don’t make it harder for people to survive.

Sent from my iPhone

Michelle Peters — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michelle Peters Affiliation: Jun. 20, 2026 Definitely need quarterly reporting. Do not change this!

Michelle Peters
Mason, MI

Sent from my iPhone

Michelle Pickett — Jun 20, 2026
Subject: S7-2026-15 Comment From: Michelle Pickett Affiliation: Jun. 20, 2026 Michelle Pickett, retired. Changing the rules to benefit the insiders and wealthy is wrong. Please do the right thing. Sick and tired of things going against the average American that pays the bills for this Country. Illegals don't even get treated this poorly. I want to grow my future and can't do so with my information and options being limited. Would your Grandmother be happy with the decisions that are being made. ...

Michelle Ramnarine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Ramnarine Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I have worked in the financial industry now for 36 years. Quarterly reporting is extremely important for the maintenance of transparency and shareholder edification.
Quarterly reporting is imperative to shareholders and company board members to gage how a company is doing in terms of profitability, financial stability, and accountability.
If your agency stops requiring quarterly reporting, how can a shareholder know whether to buy, sell or hold the stock if they do not know how a company is doing throughout the year???

People will stop investing because they will have no facts to review about a company's stability. Press releases can be put out with no actual facts or proof to back it up. Quick pump and dump incidents will occur just as they do all the time with pink sshhets.
Not requiring reporting is utterly ridiculous. I know many clients who would sell their entire portfolio and just sit in cash if they were informed the SEC is stopping requiring quarterly reports.
We have many clients who are well informed, experienced investors who actually read every single quarterly and annual report on each company they are invested in or are considering to buy in. If there is no report to review, there would be no decision as to buy more or not. They would sell it all and go to cash.

You must truly rethink that decision and stand by your original requirements of quarterly and annual reports.

I do hope my opinion has helped to persuade to reconsider. Thank you.

Respectfully,
Michelle Ramnarine
michelleramnarine9@gmail.com

Michelle Saenz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Michelle Saenz Affiliation: Jun. 20, 2026 Quarterly reports.
Michelle Saenz.

Sent from my iPhone

Michelle Vanover — Jun 20, 2026
Subject: S7-2026-15 From: Michelle Vanover Affiliation: Jun. 20, 2026 Please do not replace quarterly reporting with semiannual reporting. While less frequent reporting may reduce costs for companies, it comes at the expense of investors who rely on timely financial information. Transparency and accountability are essential to fair and efficient markets, and quarterly reporting helps ensure both. The SEC’s primary mission is to protect investors, and maintaining quarterly reporting supports that mission.

Michelle Vanover

Michelle Weidner — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Michelle Weidner Affiliation: Jun. 20, 2026 Information is important for many reasons, whether it's positive or negative. Please retain quarterly reporting.
Michelle Weidner, CPA
Finance Director
Waterloo, Iowa

MIGUEL GONZALEZ — Jun 20, 2026
Subject: S7-2026-15 Comment From: MIGUEL GONZALEZ Affiliation: Jun. 20, 2026 Thank you SEC for being part of the corrupt government created by Trum-putin and his cowardly administration and his GOP (government of profiteering). Government should be serving the masses not the elite. MAGA? Made america grotesque again! By far the worst government in history. The Lord did not put Trum-putin in office to make this nation great--but to prepare it for its destruction. It's coming sooner than you think. The plans have already been prepared...PUTIN and his allies are just waiting for the right moment. NO allies will assist thus nation then, not one. Read Revelations...they stood on the sidelines and were upset, not because of its destruction, but they will only be concerned about their commerce! Read it...it's in Revelations. The US is identified as the "mystery Babylon" the great whore who led all the nations astray.

Mike — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mike Affiliation: Jun. 20, 2026 Maintain quarterly reporting. We've tried the semi annual reporting before and learned that quarterly reports promotes clearer transparency

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mike adelmann — Jun 20, 2026
Subject: S7-2026-15 Comments From: mike adelmann Affiliation: Jun. 20, 2026 that is just crazy…how much fraud will be committed ….. what half wit came up with this…
it will pass because nobody will stand up to **** pants

Sent from my iPhone

Mike Anderson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mike Anderson Affiliation: Jun. 20, 2026 Don't change the current process

Yahoo Mail: Search, Organize, Conquer

Mike Byington — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mike Byington Affiliation: Jun. 20, 2026 You have got to be

kidding,, In a world of bad ideas this is among the worse !!!!

Mike Callaway — Jun 20, 2026
Subject: S7-2026-15 From: Mike Callaway Affiliation: Jun. 20, 2026 Do not change reporting requirement in half!!!

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Mike Cerkan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mike Cerkan Affiliation: Jun. 20, 2026 Michael Cerkan Health Services Consultant

My retirement is counting on having enough money for food and housing. If my retirement account loses money, retirement looks rather bleak. Please don't let this happen. Keep it Quarterly!

Thank you.

Sent via the Samsung Galaxy
Get Outlook for Android

Mike Chille — Jun 20, 2026
Subject: S7-2026-15 From: Mike Chille Affiliation: Jun. 20, 2026 Please don’t make this change!

Sent from my iPhone

Mike Himmel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mike Himmel Affiliation: Jun. 20, 2026 Keep the required financial reporting quarterly. 6 months is way too long for investors to find out about significant changes to a public companies financial health. We are seriously considering this after we created sarbaines-oxley top help protect investors?

MIKE KILIZ — Jun 20, 2026
Subject: S7-2026-15 From: MIKE KILIZ Affiliation: Jun. 20, 2026 Keep the reporting quarterly. They are already used to doing it. It isn't that cumbersome. It adds some protection for investors and the government from having to bail out bad management.

Mike Kopacz — Jun 20, 2026
Subject: S7-2026-15 From: Mike Kopacz Affiliation: Jun. 20, 2026 Leave it at quarterly. It is a necessary requirement which they need to face. Why make it easier for them. They knew what was required when they accepted the job.

Mike

Mike Korner — Jun 20, 2026
Subject: S7-2026-15 From: Mike Korner Affiliation: Jun. 20, 2026 Bad. Please don't change this.

Mike Korner
Iowa, USA

Mike L — Jun 20, 2026
Subject: S7-2026-15 From: Mike L Affiliation: Jun. 20, 2026 Keep CEO's signing their quarterly financials. There is no more important business tool than its monthly , quarterly and annual financials. Checking the vitals of your business is what allows you make your business adapt and grow. For public businesses, that is more true. People have every right to know the truth before and during their investment with an entity. Knowing the vitals only twice a year puts that investment at risk. 6 months is too long of a period in which to make the decision to stay or sell your position. Please leave the quarterly rule in place. Sincerely, Michael P. LeVangie, retired business owner, North Port, FL.

Mike LeVangie

Mike Lowell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mike Lowell Affiliation: Jun. 20, 2026 Quarterly reporting is a must. Anything favors corporate America and leaves investors holding the proverbial bag. Now, more than ever, with social security cuts inevitable, the lack of pensions and therefore the dependence upon our personal investments for our future, Americans need safeguards and accurate information to be informed investors.

Sent from my iPhone

Mike Nicosia — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mike Nicosia Affiliation: Jun. 20, 2026 Mike Nicosia, Software Engineer in Nashville, Tennessee. I much prefer the more frequent reporting the transparency is important for investors.

Sent from my iPhone

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mike pampush — Jun 20, 2026
Subject: File No. S7-2026-15 From: mike pampush Please do not change the reporting period from quarterly to semi annually. The change will hurt samller investemt companie as they don't have the abilities to monitor companies indirectly like monitoring cars in parking lots, fisitors etc. Thsie things can offer information of what is happening inside the company.

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mike panas — Jun 20, 2026
Subject: S7-2026-15 Comment From: mike panas Affiliation: Jun. 20, 2026 Not time to trim back reporting from publicly held companies! Trump takes bribes and replies with whatever these CEO's have EVeR dreamed for!!! We don't need less disclosure, we need MORE!!!

Sent from my iPhone

Mike Rivera Naples Fl — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mike Rivera Naples Fl Affiliation: Jun. 20, 2026 Transparency always matters it's what allows us choice

Do not remove the transparency

Mike Rivera, ABR•CCA•MCNE
BrokerlAppraiserlPrivate Lender
30 years experience SWFL!
Experience matters for most difficult of real estate situations.

Mike@CreNaples.com
941 229 0888
www.MikeRiveraSR.com
Saggio Inc. / Rivera Capital
Google page review.
https://g.page/MikeRiveraNaples

Please NOTE: under the new law/ rules for the NAR settlement all buyers must now sign a buyer agreement before looking at any property for sale. The form is the first button on my website. I cannot show you a property as a NAR member until that form is signed.
See link below.
https://lnk.bio/MikeRivera

Sent from Mobile device.
please excuse any misspellings and brevity.

Mike Roorda — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mike Roorda Affiliation: Jun. 20, 2026 This idea of switching to reporting twice per year is ridiculous. We want information faster these days. If anything make reporting more frequent. Mike Roorda

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Mike Samarzja — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mike Samarzja Affiliation: Jun. 20, 2026 I'm
Completely aga
Inst this proposal

Sent from my iPhone

Mike Shields II — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mike Shields II Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I firmly believe that the more information I have available allows for an informed decision, otherwise we're simply guessing. I thought that's why you were created in the first place?

Mike Shryock — Jun 20, 2026
Subject: S7-2026-15 From: Mike Shryock Affiliation: Jun. 20, 2026 As an investor, I want transpearency and accountability in my investements. This is one of the only ways to assure that my investments are being regulated and audited properly. Corporations just want to add to their bottom line by cutting these regulations. It is really that simple. I lived through one Enron. I don't want another. As the SEC, that IS your job.

Mike Shryock

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mike stabler — Jun 20, 2026
Subject: S7-2026-15 From: mike stabler Affiliation: Jun. 20, 2026 Please continue to have corporate CEOs sign their financial statements quarterly rather than twice a year.

Mike Waters — Jun 20, 2026
Subject: Retain quarterly reporting! From: Mike Waters Affiliation: Jun. 20, 2026 My name is Michael Waters and I am an executive chef. I am writing to encourage the SEC to retain quarterly reporting. I think that reducing the frequency of reporting by companies gives individuals like me a disadvantage over larger investors, which I think is unfair. I cannot see a single advantage to the American public resulting from this change. I believe it will only widen the wealth gap in this country and damage the middle class.

Thank you,

Michael Waters
Sent from my iPhone

Mike Wyant — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Mike Wyant Affiliation: Jun. 20, 2026 Keep requiring companies to make quarterly reports! The more transparency the better!

Sent from my iPhone

Mikelyn Weber — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mikelyn Weber Affiliation: Jun. 20, 2026 I don't want to lose quarterly reporting as the longer periods provide too much room for fraud and surprises. Changing reporting periods puts the small individual investors at a disadvantage to accurately measure companies worth. Mikelyn Weber, Bookkeeper and small investor

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Milissa Wilk Larstanna — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Milissa Wilk Larstanna Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am upset to here of this potential reporting change. I do not have much but I value the privilege of keeping an eye on my investments and make changes accordingly. I expect transparency in the way my invested funds are being maintained and protected. This new law would limit my ability to maintain oversight and give too much power to the companies to not be held accountable and/ or misappropriate funds.

Mimi Wahlmann — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mimi Wahlmann Affiliation: Jun. 20, 2026 Mimi Wahlmann Realtor, most of my clients buy homes eith stocks & savings. When the tariffs hit in 2025 our market stood still for some time. If the stock market falls due to less reporting & corruption our housing market is affected. You will crash our local economy & no one will vote for you again. please don’t allow this to happen keep reporting quarterly. We don’t have insider trading like you all do…

Mimi Yang — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mimi Yang Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Your organization exists to protect everyday citizens against corporate greed, abuse of trust, and carelessness. When a company goes public, the quarterly required reports make it so that they are accountable to the public shareholders. Removing this would cause public trust in the process to plunge. In a world where folks can invest easily outside of the US, all this would do is to divert investments to international companies and decrease American foothold in the global financing, which in turn will decrease the cash flow available to those companies. It's a terrible idea. Please

don't do this.

Mindy A Smeal — Jun 20, 2026
Subject: S7-2026-15 From: Mindy A Smeal Affiliation: Jun. 20, 2026 Hey SEC: Save Quarterly Reporting!

Mindy Weaver — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mindy Weaver Affiliation: Jun. 20, 2026 Quarterly reporting is critical. My question to SEC..what are you trying to hide.

Miriam O'Connor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Miriam O'Connor Affiliation: Jun. 20, 2026 We must NOT ALLOW THIS!! These companies will take advantage of this situation! Has anyone ever heard of Walmart building within the city limits? I doubt it! Has anyone ever heard of them putting the small businesses out of business? ABSOLUTELY!!

Sent from my iPad

Mis Comunicate — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mis Comunicate Affiliation: Jun. 20, 2026 I have submitted a complaint you are all aware that this is just a way to brush off the rich stealing and embezzling and it's all part of the Epstein class. ICC complaints already in and get in line or get out of the way. Nuremberg trials are coming.

complete ICC complaint

Spare RESOLUTION jic

The Architecture of Self- A Manifesto for Universal Evolution

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Miss Banks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Miss Banks Affiliation: Jun. 20, 2026 Dee Banks, Banker. As a finance professional and public shareholder, I believe that there should be more visibility on public companies' books for the investors. I also believe that due to technology it could probably be even more frequent, but quarterly at the minimum. If a company wants more privacy that seriously, they can abstain from going public at all. Thank you.

Missy Markowitz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Missy Markowitz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not end quarterly reporting,protect the public not corporations,serve the people you are paid to protect.Do your job

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Misty Petrucci — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Misty Petrucci Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Who are you trying to hide and protect?
NO NO NO!!!!

Mitch Comrie investment user. — Jun 20, 2026
Subject: File No. S7-2026-15 From: Mitch Comrie investment user. Please don’t change the status quo regarding reporting! Fair is fair!

Mitch Pravatiner — Jun 20, 2026
Subject: S7-2026-15 From: Mitch Pravatiner Affiliation: Jun. 20, 2026 I oppose the proposal to halve the number of quarterly reports CEOs are required to submit each year. They play a vital role in keeping CEOs honest, and keeping corporate activities transparent.

Mitchell A. Pravatiner
Chicago, Illinois

Mitch Thurman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mitch Thurman Affiliation: Jun. 20, 2026 Mitchell Thurman Retired Its a spit in the face of fairness and transparency.

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Sent with mail.com Mail app

Mitchell Askew — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mitchell Askew Affiliation: Jun. 20, 2026 This will lead to more insider trading than the government already does

Sent from my iPhone

Mitchell Comrie — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mitchell Comrie Affiliation: Jun. 20, 2026 Please don't change the status quo on this reporting issue! Fair is fair!

Sent from my iPhone

Mitchell Timin — Jun 20, 2026
Subject: S7-2026-15 From: Mitchell Timin Affiliation: Jun. 20, 2026 Keep the quarterly reporting!

Mitchell E.Timin, Tucson Arizona

MJ Buenavista — Jun 20, 2026
Subject: S7-2026-15 From: MJ Buenavista Affiliation: Jun. 20, 2026 There is a reason there were regulations imposed after Enron and & the financial disasters of the Great Recession. DO NOT strip the regs away! Do not cave to the self-interested lobbyists. You know what will happen. Similar disasters!

If you do this we will know corrupt forces are at work. Sorry to even have to say that truth.

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mjeilers3 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: mjeilers3 Affiliation: Jun. 20, 2026 I depend on my investments to maintain my retirement income. Please do not change the reporting from quarterly.

Sent from my Galaxy

MM Whittington — Jun 20, 2026
Subject: S7-2026-15 Comment From: MM Whittington Affiliation: Jun. 20, 2026 I am strongly opposed to any change in timing of quarterly reporting. Quarterly reports are critical to investing decisions, and I resent the idea that it creates an unfair advantage for corporate insiders—there is already way too much corruption and greed. Quarterly reporting is a necessary and critical cost of doing business.

Maureen Whittington

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mmm mmm — Jun 20, 2026
Subject: S7-2026-15 Comments From: mmm mmm Affiliation: Jun. 20, 2026 Don't f'n do it. You'll screw all hard working intelligent people who will take their investments away. Don't make our country worse for every day people. It will be making our country closer to having our own French Revolution

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Mo Grady — Jun 20, 2026
Subject: S7-2026-15 Comments From: Mo Grady Affiliation: Jun. 20, 2026 If y'all continue ****ing over the little guys we will eventually revolt. This time it won't be tea in the harbor, it'll be the political class and the elite.

Regards,
Pissed off citizen

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mo sur — Jun 20, 2026
Subject: S7-2026-15 Comment From: mo sur Affiliation: Jun. 20, 2026 Keep it! All companies must inform investors the timely reports. Or else we just call all the notions gambling instead of trading. Let's gamble in the American gambling markets!

Get Outlook for iOS

Molly Dierks — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Molly Dierks Affiliation: Jun. 20, 2026 Do not move from

quarterly reporting to twice a year. This will hurt the American people which presumably you sjoikf be aware of. Do your job.

Sent from my iPhone

Molly Koffman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Molly Koffman Affiliation: Jun. 20, 2026 Why would I invest if the required auditing is cut in half increasing the risk. There should NEVER be a decrease in transparent accountability!

Mona Klucinec — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mona Klucinec Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
No way! You will see riots Im sure! Trumpet has destroyed our country& now this? Get off your asses& reject it!

Mona Maog — Jun 20, 2026
Subject: S7-2026-15 From: Mona Maog Affiliation: Jun. 20, 2026 We need transparency.

Psalm 23

Monica — Jun 20, 2026
Subject: S7-2026-15 From: Monica Affiliation: Jun. 20, 2026 My name is Monica and a concerned citizen of America we must Keep Ceo's liable by quarterly check in as twice a year allows for to much overlook and fraud to occur . Keeping closer tabs, will hold these individuals liable when fraud is so rampant in our country and hurting our nation.
Thank you.

Monica Burgess — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Monica Burgess Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports for all funds. Frequent disclosures are necessary to protect our money.

Monica Clark — Jun 20, 2026
Subject: S7-2026-15 From: Monica Clark Affiliation: Jun. 20, 2026 Quarterly information is important to me for budget planning purposes! Way too many things can change in half a year.

Sent from my iPhone

Monica Foster — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Monica Foster Affiliation: Jun. 20, 2026 This must remain quarterly, so that companies can react more quickly and to provide more transparency for investors. In a world that moves more quickly with better communications than were available in 1955, why would less communication be OK?

Sent from my iPhone

Monica Kennedy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Monica Kennedy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not make it easier for companies to fool investors. That would be the effect if they are allowed to omit quarterly reports.
You are responsible to the America people. Corporations are not your first responsibility.

Monica Lentini — Jun 20, 2026
Subject: S7-2026-15 From: Monica Lentini Affiliation: Jun. 20, 2026 Keep quarterly reports. We need this safeguard to stay in place.

Monica Murray — Jun 20, 2026
Subject: S7-2026-15 Comments From: Monica Murray Affiliation: Jun. 20, 2026 Investors (“the PEOPLE”) should be able to follow a company’s financial health and progress on a quarterly basis. Keep the current rule!

Sincerely,

Monica Murray

Monique A. Clark — Jun 20, 2026
Subject: S7-2026-15 Comments From: Monique A. Clark Affiliation: Jun. 20, 2026 It's easier for tracking and accountability. Keep it as it is.

Monique Pride — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Monique Pride Affiliation: Jun. 20, 2026 Monique pride, Bow, NH (on vacation in Belgium) I would like to keep the quarterly reporting so that we can adjust our investments accordingly. I ff we do the reporting only twice a year , a lot can happen and our

money will be harder to track!
Monique Pride

Sent from my iPhone

Monna Haugen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Monna Haugen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It's your responsibility to keep corporations open, honest and transparent! My financial advisors give me MONTHLY REPORTS but they need at least quarterly reports to give me good advice!
Are you trying to give a bigger advantage to those who would know ahead of time when to buy or sell?
John F Kennedy's father was appointed to establish the SEC by President Roosevelt to keep the STOCK MARKET OPEN AND HONEST for ALL INVESTORS! What will HISTORY say about you???

Mooydeen Frees — Jun 20, 2026
Subject: S7-2026-15 From: Mooydeen Frees Affiliation: Jun. 20, 2026 Corporations in the united states need more supervision, not less! Quit betraying the american people by giving more away to corporations. We are sick of a weak congress that does not protect the american people!

Morgan Harrison-Good — Jun 20, 2026
Subject: S7-2026-15 Comment From: Morgan Harrison-Good Affiliation: Jun. 20, 2026 There always needs to be reports, no blackouts. How will people ever trust these companies when they are purposely given time to hide things? Why would anyone want to invest when they don't know what is happening with their money?

Morgan

Morgan Relyea — Jun 20, 2026
Subject: File No. S7-2026-15 From: Morgan Relyea The last thing Americans want right now is less transparency. Especially when it gives another leg up to corporations and the extremely wealthy in this country. No one I know trusts Wall Street and this will only make things worse.

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mp — Jun 20, 2026
Subject: S7-2026-15 Comments From: mp Affiliation: Jun. 20, 2026 SEC, can you at least make an effort to act like you have the interest of common US citizens at heart? The reports should be monthly, quarterly is already too long to go on without knowing how one’s portfolio is doing. Especially when we are talking about an industry rife with volatility, manipulation and corruption. SEC do your job and stop pandering to Wall Street’s interest.

MrHoudini50 — Jun 20, 2026
Subject: S7-2026-15 From: MrHoudini50 Affiliation: Jun. 20, 2026 burn them in hell.

Mrs BRUCE Graves — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Mrs BRUCE Graves Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We can see the statistics ...the unquestionabe data that clearly shows healthy World Economies and HEALTHY MARKETS ALL have quarterly reporting versus those that do not!!
KEEP!! USA CURRENTSTANDARD OF QUARTERLY REPORTS

Msdemeanor Scott — Jun 20, 2026
Subject: S7-2026-15 Comments From: Msdemeanor Scott Affiliation: Jun. 20, 2026 There is no good reason for this change except for the corporations. As usual Congress will still be updated while others are kept in the dark. What is the SEC afraid of? No, this change is for no good for investors. Benebra Scott, retired.

MT REPOSA — Jun 20, 2026
Subject: S7-2026-15 Comments From: MT REPOSA Affiliation: Jun. 20, 2026 Stop caving into Cheating Corrupt Criminals posing as Businessmen! They are raping U.S. Why are you allowing this blatant attack on American Survival? The dictator buy you, too? End the evil Red Reign..defend the Constitution!

Sent from my iPad

Muriel Larrimore — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Muriel Larrimore Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
By not providing quarterly reports the investors are not able to see what their hard earned money is doing. It makes no sense to not disclose the information. Transparency is a fundamental principle in the business and the investors must be aware of what their money is doing.

MWomack — Jun 20, 2026
Subject: S7-2026-15 Comments From: MWomack Affiliation: Jun. 20, 2026 My name is Michael Womack. This is unacceptable. These corporations will be able to cash out before anyone knows what is going on. Please rethink this bad policy
and retain quartly reports.

Yahoo Mail: Search, Organize, Conquer

Mylo Candee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Mylo Candee Affiliation: Jun. 20, 2026 Keep quarterly. I am retired investor. I need most current information as my “nest egg”is shrinking fast.

Sent from my iPad

Myra Booth — Jun 20, 2026
Subject: S7-2026-15 From: Myra Booth Affiliation: Jun. 20, 2026 “If you’re not part of the solution, you’re part of the problem.” Which side are you on? The side of the law sending thieving cheats and crooks to jail, or are you part of the swindling corruption in politics and finances that are bankrupting honest citizens to profit themselves? Giving approval to anything to weaken the requirement for quarterly reporting is signing your own confession. Make it clear whose side you’re on or be exposed as an accessory to the crime. People aren’t afraid of the wolves in sheep's clothing any more. We are ANGRY and getting up a hunting party aimed at pulling the wool from over the public’s eyes. YOUR job is to make these wheeler-dealers ACCOUNTABLE!!! YOU are accountable to U.S.—American citizens. If you’re not working FOR us, you’re not just neglegent… You are complicit! I am just one poor, old person that depends on investments to support me through my old age. But my name is MANY. May I have the courtesy of a reply from a member of SEC who can answer this question: “Why fix it if it ain’t broke?” Myra Reece, Lubbock, TX donquiholi@yahoo.com

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Myra Holt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Myra Holt Affiliation: Jun. 20, 2026 Keep reporting as is. Do not allow even more corruption in our country.

Myra Holt

Myra White — Jun 20, 2026
Subject: S7-2026-15 Comment From: Myra White Affiliation: Jun. 20, 2026 So much of what this administration does supports big business and its profits. Our elected & appointed officials’ jobs is to take care of American citizens, not profiteers. Continue with quarterly statements.

Myra White, retired

Myrna Hugh — Jun 20, 2026
Subject: S7-2026-15 From: Myrna Hugh Affiliation: Jun. 20, 2026 Why make things less able to detect wrong doing? Keep things readily transparent. A citizen of Ohio who cares about rule of law, Myrna Hugh, retired teacher.

Sent from my iPhone

Myron Smith — Jun 20, 2026

Subject: S7-2026-15 Comments From: Myron Smith Affiliation: Jun. 20, 2026 We need more oversight not less. If not they can grab the money while people are investing into garbage. NO NO NO

Sent from my iPhone

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myyellowcastle — Jun 20, 2026
Subject: S7-2026-15 Comment From: myyellowcastle Affiliation: Jun. 20, 2026 Quarterly reporting is essential to keep the american public informed and corporations accountable. They don't want an informed public and they certainly don't want to be held accountable for their crimes. Imagine the plans CEOs they're have for this "boon." It's the stuff of their wet dreams. Fraud. Apparently it's the American way. Shame!

Sent from my Galaxy

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m_m1977 — Jun 20, 2026
Subject: S7-2026-15 Comment From: m_m1977 Affiliation: Jun. 20, 2026 Keep It As Is!!!

N Burchett — Jun 20, 2026
Subject: Comment on S7-2026-15 From: N Burchett Affiliation: Jun. 20, 2026 A return to 1955 prices could include all costs would be reduced,substantially.

N M — Jun 20, 2026
Subject: Comment on S7-2026-15 From: N M Affiliation: Jun. 20, 2026 I'm in favor of keeping quarterly retiring. Too much can happen in 6 months.

Elnora Mendias, Retired

N/a N/a — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: N/a N/a Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The mission statement of the Securities Exchange Commussion explicitly states that it aims to protect investors. One of those protections would be to maintain fair markets and ensure equality among investors. Even with these "protections" provided by the SEC, there is a stark distinction

between individual and institutional investors. This rule change will further jeopardize the position of the indiviual investors further signaling that "some investors are more equal than others." This change would be Orwellian in nature at best.

Nadia Barrera — Jun 20, 2026
Subject: S7-2026-15 From: Nadia Barrera Affiliation: Jun. 20, 2026 Nadia Barrera-Ramirez, Manager, Austin, Texas. Sharing financial information keeps people accountable. This should be an annual event.

Naida Hedgepeth — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Naida Hedgepeth Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
much consideration should be given to increasing your oversight of the stock market rather than diminishing your abilities to keep current the activities of the stocks that you are mandated to report to the public.
it's astonishing that you are considering less oversight instead of more scrutiny!!:

Najera Joan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Najera Joan Affiliation: Jun. 20, 2026 Trump is the reason for all this ****..

Nan Johnston — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nan Johnston Affiliation: Jun. 20, 2026 We've worked hard all our lives to save $$ and invest in stocks. Let's be fair. Keep corporate reporting quarterly

Sent from my iPhone

Nana Easter — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nana Easter Affiliation: Jun. 20, 2026 Wonder how this affects Space X in particular. Their perspectus stipulates they will have one million people living on Mars by 2050. This is an ambitious and lofty goal; whose affect will be extremely profitable when reached, but could also prove to be a great risk to retail stock buyers. The SEC proposed lack of transparency is not acceptable and even lends itself to deceptive behavior at the highest levels 0

Nancie Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancie Williams Affiliation: Jun. 20, 2026 Keep quarterly earnings for the best visibility into a companies business

Thank you

nancie Williams
Charlotte, NC 29226

Sent from my iPhone

Nancy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 20, 2026 Please don’t do this.

Nancy Alvarez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Alvarez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please stop hurting us. Ordinary citizens need information to make choices. Please don't add to the destruction of our country and our lives.

Nancy Aul — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Aul Affiliation: Jun. 20, 2026 We must maintain the integrity of quarterly reports from corporate entities so that we avoid another Eron occurrence. Learn frm that past and move forward to continue preventing future t from occurring again.

Sent from my iPhone

Nancy Ballot — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Ballot Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
At this time of instant messaging, we need more, accurate information NOT less. Current information is VITAL.

Nancy Black — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Black Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
i am 77 years old and we need to maintain quarterly reporting to keep track of our investments

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Nancy Coley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Coley Affiliation: Jun. 20, 2026 Being kept up to date often is essential because the market changes constantly.
Nancy Coley
Retired

Sent from my iPhone

Nancy Cramblit — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Cramblit Affiliation: Jun. 20, 2026 Keep reporting Quarterly for the good of souls!

Nancy Dockery — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nancy Dockery Affiliation: Jun. 20, 2026 Opens up for fraud and stock volatility. Keep it mandatory quarterly.

Nancy Drushal Nesbitt — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Drushal Nesbitt Affiliation: Jun. 20, 2026 As a middle-class retiree, I have to keep tabs on all my sources of income. I have to trust that my investments are "working" correctly. I can't afford to lose a source of income because the SEC decides to trust that CEOs will stay honest in reporting only twice per year. The quarterly signed reports are there to safeguard investors like me. KEEP THE QUARTERLY REPORTS!
Nancy Drushal Nesbitt
Sent from my iPhone

Nancy Eddy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nancy Eddy Affiliation: Jun. 20, 2026 Please do NOT return to reporting twice a year. Quarterly reports are important! They keep us small investors knowledgeable and informed.

Nancy Ford — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Ford Affiliation: Jun. 20, 2026 Retired teacher. Nancy Ford. Bellaire, Texas. My husband and I must budget ahead for our retirement. We must have quarterly reports to facilitate our plans.

Sent from my iPhone

Nancy Garcia — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Garcia Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We should keep the policy for full transparency as it has been done for decades.

Nancy Gehrman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Gehrman Affiliation: Jun. 20, 2026 too many things are being silenced. The small investor needs to have quarterly reports as do our financial planners. do not allow big money to control the individual. The quarterly reporting

was set up for a reason and this is not the time to change.

Yahoo Mail: Search, Organize, Conquer

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nancy gotwalt — Jun 20, 2026
Subject: S7-2026-15 Comment From: nancy gotwalt Affiliation: Jun. 20, 2026 This proposal is NOT good for the American public. Stop protecting big business and think about the taxpayers for once. We are the heart and soul of this country and deserve to be well informed to make financial decisions.

Sent from my iPhone

Nancy Heath — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Heath Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

please keep quarterly investmentreports to protect investors from fraud. The federal government should protect individual investors from potential harm at the hands of big business. We have seen greed, corruption and irresponsible behavior so many times before. How can this even be considered knowing this?!

Nancy Jochem — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nancy Jochem Affiliation: Jun. 20, 2026 Changing reporting from quarterly would be a very bad mistake! The only people this will help will be companies and their high up management who will know how they are doing and invest accordingly. The rest of us will not have that advantage. I will definitely pull investments if this happens. At a time when we are all paying the price for our government‘a actions in much higher prices, I can’t believe the SEC is even considering this. Stop hurting us in the middle class and leave quarterly reporting alone!!

Nancy Jochem (retired)
Burlington WI

Nancy Kenney — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Kenney Affiliation: Jun. 20, 2026 I want to know how my stocks are doing quarterly.

Nancy Langer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Langer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is NO reason to make things worse for everyday investors.. We have a right to know the most

up to date information on the corporations that take our investment dollars.

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nancy loeb — Jun 20, 2026
Subject: S7-2026-15 From: nancy loeb Affiliation: Jun. 20, 2026 We've been here before with corrupt executives. Rolling this back is akin to aiding and abetting criminal activity!

Nancy Lopez-Ibanez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Lopez-Ibanez Affiliation: Jun. 20, 2026 Nancy Lopez-Ibanez . I am a retired RN with investments that keep me from being a burden on my family. I'm with Warren Buffet KEEP THE QUARTERLY REPORTING. There is something very wrong about wanting to change this !

Nancy Merry — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Merry Affiliation: Jun. 20, 2026 I'm Nancy Merry, retired. I count on the quarterly reports to make sure my retirement accounts will last me until death. Brewster Ohio 44613

Sent from my iPad

Nancy Morris — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Morris Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not do away with quarterly reporting. It just not right.
Why would you?

Nancy Nelson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Nelson Affiliation: Jun. 20, 2026 Whatever is going to be better for our already wealthy people and uncertain or bad for us average Americans should not be done!

Sent from my iPhone

Nancy Princetta — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Princetta Affiliation: Jun. 20, 2026 Nancy Princetta, counselor, san diego, CA. We need the accountability that quarterly reporting provides! We need to learn from the mistakes of the past (ie Enron) & keep du-diligence thru these reports.

nancyprincetta.com

Nancy Pro — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nancy Pro Affiliation: Jun. 20, 2026 Quarterly? I invest in property instead.

Nancy Prochazka

Nancy Schwartz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Schwartz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not approve rule S7-2026-15. Past history shows that when reporting goes to bi-annual it gives companies a way to color issues and manipulate information. Quarterly reporting works! Leave this alone. As investors we need more protection today!

Nancy Spainhour — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Spainhour Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
ADD MY NAME TO THIS PROTEST!

Nancy Spittler — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Spittler Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The very idea of eliminating quarterly reports is absurd, people's financial stability relies on access to "current" data to make decisions that can be life altering. Not a choice for you to make. If individuals do not want to read or receive that is their choice!

Nancy Sreenan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nancy Sreenan Affiliation: Jun. 20, 2026 6 months / a half year is plenty of time for cooking the books. Insiders have plenty of time to do ETFs well before stocks tank and poof! There goes my IRA and all my retirement. Rich get richer fraud compounds fraud. Nancy Sreenan, retired

Sent from my iPhone

Nancy Stewart — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Stewart Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Publicly traded companies must be required to disclose information to investors quarterly to fight fraud & coruption.

Nancy Strothmann — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nancy Strothmann Affiliation: Jun. 20, 2026 I want transparency. That requires quarterly reporting g and keeping everything and everyone completely out in the open.

" Carry each other’s burdens, and in this way you will fulfill the law of Christ." (Galatians 6:2)

Nancy Thomas — Jun 20, 2026
Subject: S7-2026-15 From: Nancy Thomas Affiliation: Jun. 20, 2026 This is literally a public outrage! The law was created because of prior abuse; changing it to FAVOR ENRON and other fossil fuel companies is the stupidest thing I have seen in years!

I am a retiree in Connecticut who is sick to death with all the changes being pushed through by Republicans to GUT THE LAWS of this country! It spits in the face of the American public and makes a MOCKERY of actual oversight!

Nancy Thomas

Nancy Wakeland — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Wakeland Affiliation: Jun. 20, 2026 To I do not understand why the Securities and Exchange Commission: want to keep investors in the dark and out of the loop. That is like a red flashing "DANGER" sign!
We need, in fact we insist on information being readily available, and no "hidden" information!

Nancy Walker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nancy Walker Affiliation: Jun. 20, 2026 My name is Nancy Walker, and I am retired. My income from the CA State Teacher's Retirement will be adversely affected by this idiotic plan. And, by the way, it's not guys pushing pencils who have to slave away to crunch the numbers to prepare the reports, it's all done by computer, and the reports could be easily submitted monthly, with ease.

Nancy Webster Retiree — Jun 20, 2026
Subject: File No. S7-2026-15 From: Nancy Webster We should keep the quarterly reports. Those of us on fixed income should have a way of making companies accountable.

Nancy Woodward — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Nancy Woodward Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please think again and then rethink what is best for the average American not the wealthy investor nor the wealthy real estate company but us!!

Nancy Workman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nancy Workman Affiliation: Jun. 20, 2026 Please keep the quarterly reporting requirement. This helps level the playing field for investors who aren't insiders. This need for quarterly reporting came about due to corporate greed and
that problem certainly has not gone away. Thank you, Nancy Workman

Yahoo Mail: Search, Organize, Conquer

Nancy Yaste — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nancy Yaste Affiliation: Jun. 20, 2026 Transparency is necessary for investors to have up to date information. Currently our economy rewards big business and the little investors without support. Everyday people deserve to know quarterly to make prudent decisions.

Natalie Givens — Jun 20, 2026
Subject: S7-2026-15 From: Natalie Givens Affiliation: Jun. 20, 2026 Natalie Givens, retired in Georgia. My retirement account is too important to be left open for unscrupulous business practices. Why change what is working. It appears this is for the corporate giants to get away with whatever they choose to do without oversight. Vote against this proposal.

Natasha Weatherly — Jun 20, 2026
Subject: S7-2026-15 Comments From: Natasha Weatherly Affiliation: Jun. 20, 2026 Apps the f****** lootly not. That means no, in case you can't read sarcasm.

Nate Dale — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nate Dale Affiliation: Jun. 20, 2026 Transparency equals lawfulness

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Nate Magaw — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nate Magaw Affiliation: Jun. 20, 2026 Why would we even THINK about letting companies cook the books? I think we need to think about who is the SEC here to serve. The rich and powerful and those who cheat? Or the middle class? Please do not pass this rule.

Sent from my iPhone

Nathan Fernandez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Fernandez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
Please don't let companies take vital information that we need to make good decisions! Please! Thank you!

Nathan Herring — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Herring Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: In an unprecidented time where the retirement plans of most americans are about to be forced to invest in an IPO that smells badly of corruption (Space-X), and is I

Nathan Phipps — Jun 20, 2026
Subject: S7-2026-15 From: Nathan Phipps Affiliation: Jun. 20, 2026 Nathan Phipps, Accounting student.
I spent 4 years learning how the Enron fiasco necessitated consistent reporting. These quarterly reports are vital to keep executives accountable for their actions. These same ****s will happily defraud their investors if it meant they got some extra change from it, and I am appalled at any attempt to loosen the SEC's grip over these slimy goofballs

Nathan Phipps

Nathaniel Anderson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nathaniel Anderson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Hello, together with the existence of Social Security being threatened my entire working life and Medicare also unreliable as I age, I have spent decades of time and savings trying to build up my own retirement funds. In the past few years, the government has actively been encouraging citizens to do the same, probably because these programs are in the crosshairs for elimination.
As an investor, I rely on financial reports to educate myself about companies I am interested in. I am very concerned about the future of my retirement funds if I cannot effectively make decisions based on the performance of companies. Please, I urge you to reconsider changing the frequency of reports.
Thank you,
Nathaniel Anderson

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nathaniel bennett — Jun 20, 2026
Subject: S7-2026-15 From: nathaniel bennett Affiliation: Jun. 20, 2026 Keep the report system the way it is currently... Add more jail time and more fines. There should be more openness with all

things public from the very top tier companies and this should include every type of government spending and earning plan as well.
The people who keep these entities going and growing should be allowed to see what their money is doing, where it is going, why it is going there, and be able to see and be able to understand why the money is involved with whatever it may be involved with.
Lies and corruption grow in the dark... Openness, honesty, and frequency of reports are some of the few shields we have against such things.
Nathaniel B.
CNC Machinist
Unfortunately a resident of Kentucky (a state where greed runs rampant)

Nathaniel R Helms — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nathaniel R Helms Affiliation: Jun. 20, 2026 Why give them another way to steal. Not doing too well already. Quit being squids.

Navneet Dhaliwal — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Navneet Dhaliwal Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Being an investor in multiple publicly listed individual companies, I rely on quarterly earnings reports to guage business progress of many of these companies and to make ongoing business decisions. Reducing these earnings reports from quarterly to semi-annual will be detrimental to many other investors like me who check in to these quarterly earnings reports to make decisions about their personal investments.

Neal Hanna — Jun 20, 2026
Subject: S7-2026-15 From: Neal Hanna Affiliation: Jun. 20, 2026 WHAT INSANITY!!! There is NO REASON Why we should roll this Backwards …I'm a Retired Police Officer & Depend on my investments to be More monitored to Keep my Family Healthy & Financially Secure!!! Sincerely Neal Hanna , Retired Law Enforcement officer , Vail ,Az 85641 Email neal549790@Gmail.Com

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Nearous Sizemore — Jun 20, 2026
Subject: S7-2026-15 From: Nearous Sizemore Affiliation: Jun. 20, 2026 Signing keeps minds on the need for accuracy. Infrequent signing contributes to fudge now catch it up next time. Current requirements are superior to proposal. Do not change.

Sent from my iPhone

Ned Beatty — Jun 20, 2026
Subject: S7-2026-15 From: Ned Beatty Affiliation: Jun. 20, 2026 There are millions of Retirement Benefits Funds that rely on Accountability done by these CEOs... Please, Save Quarterly Reporting!!

Ned Miller — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ned Miller Affiliation: Jun. 20, 2026 Do NOT COVERT to Quarterly reporting!

Ned Polson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ned Polson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Average securities buyer will not trust the delay and stop many from risking their money. In fact large pension funds, corporations will not trust this process.

Nedene Martin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nedene Martin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am a retiree who manages my own investments. To do this successfully, I need information. Accurate and timely information. Complete information. I also need to know that experts are receiving and reviewing this information. To end the requirements of quarterly reporting is rash and dangerous. Please continue to require complete quarterly reporting.
Thank you for the opportunity to comment and to urge you to reject this proposal that would be very harmful to individual investors.

Neema Douglas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Neema Douglas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't allow companied to hide information that could affect my personal investments so That we can make informed decisions about how/what our money is invested in. Quarterly reportings are a must!

Neferista Merrusheta — Jun 20, 2026
Subject: S7-2026-15 Comment From: Neferista Merrusheta Affiliation: Jun. 20, 2026 Dear SEC and whoever else needs to hear this,

My name is Neferista Merrusheta, and I am a Psychiatric Rehabilitation Coordinator. As a 56-year-old grandmother raising two grandchildren, I invest small amounts through platforms like Cash App to secure my family's future.

I am writing to emphasize the importance of providing everyday investors with timely access to quarterly reports and financial information. Currently, it feels as though the opportunity to make sound, logical decisions is being restricted. Relying on media coverage is insufficient, as it can be flawed and subjective; I believe investors should have the right to receive information directly from the source on a regular basis.

Without timely access, smaller investors are forced to "fly blind," leaving us vulnerable to financial losses that we cannot easily recoup. While large companies may be able to absorb the impact of market shifts, everyday people cannot afford to be left in the dark.

Please consider the needs of individual investors and ensure that we have the transparent, consistent access to information necessary to protect our financial interests.

Thank you for your time and consideration.

Sincerely,

Ms. Neferista
(MoMo of Shayla 11 y.o. and Shakur Jr 8 y.o.)

Neil Paragas — Jun 20, 2026
Subject: S7-2026-15 From: Neil Paragas Affiliation: Jun. 20, 2026 Do not allow CEO's of any corporation to have any advantage. Keep the law as it stands and make every CEO report every quarter.

Neo Ekwueme — Jun 20, 2026
Subject: S7-2026-15 From: Neo Ekwueme Affiliation: Jun. 20, 2026 Ignorance is not a justifiable defense if one abides by the laws of the United States. Historically less oversight has always resulted in criminality by those who would selfishly benefit on the backs of the public. Common sense should say exactly what this country its government when it routinely is complicit in creating the means and avenues for corruption to take place.

Nicholas Smith J.D. — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Smith J.D. Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Dear Securities and Exchange Commission:
I am writing to express my concern regarding any proposal to reduce or eliminate quarterly reporting requirements for publicly traded companies.
Quarterly reports provide retail investors with timely, consistent, and transparent information about a company’s financial condition, operations, and risks. These disclosures are essential for making informed investment decisions and maintaining confidence in the fairness and integrity of U.S. capital markets.
Without regular quarterly reporting, investors would have fewer opportunities to evaluate a company’s performance and identify emerging problems. Longer periods between required disclosures could allow management to delay revealing adverse developments, making it more difficult for investors to accurately assess risk. Reduced transparency may also increase opportunities for fraud, misrepresentation, or the concealment of material information.
Retail investors do not have the same access to corporate management, analysts, or institutional research resources that large investors often possess. Quarterly reporting helps create a more level playing field by ensuring that all investors receive important information on a regular and predictable basis.
Strong disclosure requirements have long been a cornerstone of investor protection and market efficiency. Eliminating or weakening quarterly reporting obligations could undermine market confidence, reduce transparency, and ultimately harm the investors the SEC is charged with protecting.

Thank you for your consideration of these comments and for your continued commitment to fair, orderly, and transparent markets.
Respectfully,
Nicholas M. Smith J.D.

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nicholas spagnola none — Jun 20, 2026
Subject: File No. S7-2026-15 From: nicholas spagnola please do NOT lessen the requirements for quarterly reporting. the individual peon citizen like me is getting constantly trampled in the financial world, while insiders are able to take advantage of confidential information, make trades, and the citizens get left with the scraps, or have their investments overshadowed and diminished, by large investors. Keeping quarterly reporting helps to TRY and improve the playing field for us citizens. thanks

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Nick Gear — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nick Gear Affiliation: Jun. 20, 2026 Any investments made will be subject to theft with no oversight. What is the matter with you people? You let the richest steal from the poorest. Shame on you if you let this criminal issue pass. Nick Gear retired

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Nick Hartl — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nick Hartl Affiliation: Jun. 20, 2026 I do not want companies that I have invested in to wait six months between telling me how my investment is doing. That is way too much time to sink the ship between reports.

They got enough money to pay CEOs hefty salaries, they should have enough to tell me, the owner, how things are doing.

Thank you
Nick Hartl

Nicole Audain — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nicole Audain Affiliation: Jun. 20, 2026 Keep it fair or don’t accept tax payer money!!!!!

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Nicole Jackson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Jackson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: You are paving the way for corruption with these proposed changes.

Nicole Roach — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nicole Roach Affiliation: Jun. 20, 2026 Nicole Roach, principal administrative associate for the city of New York, reporting must be kept quarterly to force transparency and maintaining the workload for the departments which generates these reports, especially in light of recent automation already taking away jobs.

Nicole Specht — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nicole Specht Affiliation: Jun. 20, 2026 We as farmers work hard for our money and we pay people to give us advise on where to put that money. How is anyone going to publish accurate company stats if they only get reported every 6 months. Too much can happen to a business in 6 months that may not warrant holding the stock in it or maybe one needs to add to that stock.
As for voluntary so are taxes and we know how that worked out.
Since there seems to be little savings or benefits for the majority and/or good that comes from this proposal I would suggest we keep whats been working thus far.
Thank you
Nicole Silver

Nicole VanCoeur — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nicole VanCoeur Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Doing away with quarterly reporting is the dumbest, most irresponsible idea ever. We, the People, need these reports to make informed decisions about our finances. If it ain't broken, don't fix it, stupid!!

Nicole Willcox — Jun 20, 2026
Subject: S7-2026-15 From: Nicole Willcox Affiliation: Jun. 20, 2026 Keep companies accountable by maintaining current standards of reporting. Nicole Willcox, Greensboro, NC

Nikki Beverly — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nikki Beverly Affiliation: Jun. 20, 2026 Quarterly reporting i fair and needs to remain.

Nikki Chtaini — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nikki Chtaini Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reports have been the model for 50 years. There is no reason to
change this practice which greatly benefits existing and potential investors.
Investors rely on these reports to monitor their investments.

Keep a good thing goning!

Nina Anthony — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nina Anthony Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm a recently retired individual who has saved a lifetime to invest for a comfortable, not extravagant, retirement.
By the time I retired, I was making a modest income and my Social Security earnings are not enough to support me. My investments are my lifeline. I review my quarterly reports carefully.
Therefore, I oppose this proposed rule that would eliminate quarterly reporting. Quarterly reports help me keep track of how my investments are doing and empower me to make smart financial decisions for my future.
I urge you not to enact the S7 2026 15 Rule for the sake of Main Street Americans like me who worked hard all of their life and are barely scraping by with today's cost of living and inflation. Help me live out the rest of my years with the dignity of having some semblance of control of my finances.
Keep reporting transparent. Don't let companies hide their financial performance from the people who are investing in them.
Remember, accountability and transparency are important issues to voters .

Nina Burke — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Nina Burke Affiliation: Jun. 20, 2026 Should not have ro be long to say NO WAY!! It has been tried and certainly was not an improvement.

Nina L. Burke

Nina Burke

Nina Guidry — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nina Guidry Affiliation: Jun. 20, 2026 This sounds like insider trading with the executives, lawyers, and big institutional investors still knowing exactly how businesses are doing, with you being the last to find out.

Sent from my iPhone

Nina Rowe — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nina Rowe Affiliation: Jun. 20, 2026 The American people have seen an ongoing trend to take advantage of them and their money and freedoms. I say I would like these quarterly reports stay quarterly. If they were to change , I would like to see them monthly.

Noah Kimerling — Jun 20, 2026

Subject: S7-2026-15 From: Noah Kimerling Affiliation: Jun. 20, 2026 It's safe to report quarterly for all

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Noel Yates — Jun 20, 2026
Subject: S7-2026-15 Comment From: Noel Yates Affiliation: Jun. 20, 2026 As an investor, timely, accurate information is important to me. Protect investors.

Sent from my iPhone

Noemie Anderson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Noemie Anderson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
we need to maintain quarterly reports for the good of all Americans not just the top one or 2%. If we do this, we Foster trust in our system, which is greatly needed. With trust comes stability, which America is

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Nona Woodrome — Jun 20, 2026
Subject: S7-2026-15 Comment From: Nona Woodrome Affiliation: Jun. 20, 2026 Fair is fair. I want transparency of any company, especially those with government contracts. I have to disclose all for my taxes… shouldn’t they also have accountability!

Sent from my iPhone

NoneYa — Jun 20, 2026
Subject: S7-2026-15 From: NoneYa Affiliation: Jun. 20, 2026 Quarterly what could possibly be the reason to stop unless your going g to gain an advantage. Keep them honest!

Nora Hampton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Nora Hampton Affiliation: Jun. 20, 2026 I need quarterly reviews to help determine if I should retain being a stockholder

Sent from my iPhone

Nora Klein — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nora Klein Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't eliminate quarterly investment reports. We need them to make good decisions !
respectfully,
Nora J Klein

Norah Mason — Jun 20, 2026
Subject: S7-2026-15 Comments From: Norah Mason Affiliation: Jun. 20, 2026 Norah Mason, teacher, we need to more easily be able to monitor the money we've worked so hard for; this is my retirement!

Sent from my iPhone

Noreen Baty — Jun 20, 2026
Subject: S7-2026-15 Comments From: Noreen Baty Affiliation: Jun. 20, 2026 Keep it Quarterly!

Noreen Beatley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Noreen Beatley Affiliation: Jun. 20, 2026 I am opposed to Rule S7-2026-15, the SEC's proposal to allow public companies to alter their financial reporting from quarterly to semiannual. While this might help corporations reduce compliance costs, it will remove the transparency needed for investors and could significantly contribute to insider trading. There are already enough risks with investing, allowing companies to basically "hide" financials for an additional three months could blindside investors to potential issues with a company. While some folks may say this change will allow companies to focus on long-term strategies versus short-term earning goals, strong companies should already be considering their long-term strategies and be able to assuage investor fears if quarterly earnings don't meet expectations by detailing their goals and objectives.
As an individual investor, I need to be able to see what a company I'm investing in is doing without them hiding behind a curtain like the Wizard of Oz. Please do not implement rule S7-2026-15. Thank you.
Noreen Beatley

Norma Elizabeth Ramirez — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Norma Elizabeth Ramirez Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
First thing I want to say is sorry sorry for being ignoring all this. I haven't been able to being well not good health 🙂 and I didn't not imagine it this was all for I being standing up strong as I can! And I will need help or guide me like explaining my routine! Little by little.. sometime i get confused about everything.

Notorious Link — Jun 20, 2026
Subject: S7-2026-15 Comments From: Notorious Link Affiliation: Jun. 20, 2026 I'm Alura Garrison, an Environmental Scientist II in North Alabama, and an Auburn University graduate.

This matters to me because I'm sick of seeing big money run things. KEEP IT QUARTERLY for starters. The rich will be eaten, so take heed when we warn you.

Nyla DeLong — Jun 20, 2026
Subject: Allowing companies to hide their books for months From: Nyla DeLong Affiliation: Jun. 20, 2026 Sent from my iPhone

This is a total insanity and a rip off to any investor. Ii t should be totally illegal.

Nzingha Toure — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Nzingha Toure Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need to have the quarterly reports to keep tract of our investments. Do not change the reporting process.

OCG-TAX — Jun 20, 2026
Subject: S7-2026-15 From: OCG-TAX Affiliation: Jun. 20, 2026 Dont let up on the strict requirements. We know from experience (California and Minnesota ring a bell?) That when there are loopholes in the system, people become less dependable and honest. So. If you want to deal with MORE FRAUD, reduce the checks and balances. If you want to maintain a level of trust, keep all the checks and balances in place. Personally, the decision to reduce to twice a ye on the signatures, sounds like someone getting ready to implement a plan to defraud.

Olivia Figueroa — Jun 20, 2026
Subject: S7-2026-15 From: Olivia Figueroa Affiliation: Jun. 20, 2026 No one is above the law. People who commit white colar crimes deserve to face their time in prison! People are affected by their crimes. Mostly poor or the struggling middle class. Justice
doesn't allow these rich thieves to get away with breaking the law! Do your job! Criminals shouldn't getaway with this injustice!

Yahoo Mail: Search, Organize, Conquer

Olivia Figueroa — Jun 20, 2026
Subject: S7-2026-15 From: Olivia Figueroa Affiliation: Jun. 20, 2026 Debbie, stay at home mother People who commit white colar crimes deserves to be jailed. Allowing someone to commit crimes is a lawless country. These types of people shouldn't be able to be
free. Every crime they commit affects everyone one! We deserve justice! Anyone that is allowed to be above the law is a dangerouse person! People will suffer! We will be all affected by this. Quarterly reporting is vital to uphold the law and not allow criminals
to get away with their heinous crimes! This is an injustice to me!

Yahoo Mail: Search, Organize, Conquer

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ostoll — Jun 20, 2026
Subject: S7-2026-15 From: ostoll Affiliation: Jun. 20, 2026 Please keep quarterly reports. This protects from sneaking in between reports .

Sent from my Galaxy

OttawaFBC Prayer — Jun 20, 2026
Subject: S7-2026-15 From: OttawaFBC Prayer Affiliation: Jun. 20, 2026 For us little guys, quarterly reporting is essential. There's more of us than those big guys that want you to minimize your reporting.

Our Tablet — Jun 20, 2026
Subject: S7-2026-15 Comments From: Our Tablet Affiliation: Jun. 20, 2026 My name is Sherrie Lee. I am a senior with an active portfolio. The quarterly reports are necessary in making financial decisions. I am concerned that extending the quarterly to 6 months will affect myself as well as my financial advisor. Corporations need to be more transparent not less. I oppose changing the length of time that companies report to the public.

Sent from my iPad

Outlook.com Team — Jun 20, 2026
Subject: S7-2026-15 Comment From: Outlook.com Team Affiliation: Jun. 20, 2026 Marcia Kluck, retired CRNA
Consistent tracking keeps companies and investors in check.

Sent from my iPhone

Owen Barr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Owen Barr Affiliation: Jun. 20, 2026 Owen Barr, Ohioan, kitchen worker.

For too long corporations have long controlled our lives, taken lots. And now they want the right to hide their misdeeds and financial dawdling behind closed doors. Do not give companies even more power and leeway to stack the financial deck in their favor. We the people deserve to know how the companies that control our lives operate with transparency. The SEC was created during the Great Depression to end corporate malfeasance, not enable it. Do the right thing.

Sent from my iPhone

P. Denise McCrea Israel — Jun 20, 2026
Subject: Comment on S7-2026-15 From: P. Denise McCrea Israel Affiliation: Jun. 20, 2026 NO, thanks. Americans do t need to go any further backwards. I am 100% in favor of Quarterly reporting
~
P Denise Israel
Retired
Schaumburg, Il 60173

Get Outlook for iOS

Paige Murphy-Young — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Paige Murphy-Young Affiliation: Jun. 20, 2026 Securities and Exchange Commission:
Amazing: the Trump cabinent has found a way to delegitimze the financial system, damaging high-income and the general public alike.

Palanda Brownlow — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Palanda Brownlow Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need more transparency from companies, not less. This proposal is not only reckless, it's dangerous.
Quarterly disclosures are necessary and help me make informed decisions as an investor.
This proposed rule should NOT pass.

Palmajean Masters — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Palmajean Masters Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Enough is enough! Disclosure and transparency is paramount!

Pam — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pam Affiliation: Jun. 20, 2026 The global standard is proving to NOT work. Stop giving these corporations opportunities to hide fraud

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Pam — Jun 20, 2026
Subject: S7-2026-15 From: Pam Affiliation: Jun. 20, 2026 Keep Quarterly Reports! STOP TRUMPS

GRIFTING OF AMERICA!! DO IT TODAY!!!!! Then IMPEACH AND PROSECUTE TRUMP, TRUMPS CABINET and The ENTIRE TRUMP
FAMILY!!!! Do IT TODAY !

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pam chilton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: pam chilton Affiliation: Jun. 20, 2026 History tells us Americans citizens that quarterly reporting rewards American taxpaying investors as well as corporations. It also protects us from runaway investors/corporations. Do not change.

Sent from my iPhone

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pam juer — Jun 20, 2026
Subject: S7-2026-15 Comments From: pam juer Affiliation: Jun. 20, 2026 Sam, citizen, don't trust them, so keep it as is!

Sent from my iPhone

Pam Potocik — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pam Potocik Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: As an investor, I depend on transparent quarterly reports to inform my decision-making. The span of six-months allows a lot to go wrong or possibly fraudulent activity. Quarterly reporting is responsible tracking and helps to level the playing field for various investors.

Pam Romig — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pam Romig Affiliation: Jun. 20, 2026 Pam Romig retired
We must keep businesses honest. Quarterly reporting is important for visibility into each companies business dealings. We shouldn't invest in any company unless they are open and have quarterly reporting.

Sent from my iPad

Pam Schunke — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pam Schunke Affiliation: Jun. 20, 2026 Stop this.

Get Outlook for iOS

Pam Tocornal — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pam Tocornal Affiliation: Jun. 20, 2026 Leave the reporting

alone. You will not be making anything better.

Sent from my iPhone

Pam Turner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pam Turner Affiliation: Jun. 20, 2026 I would like it to remain a quarterly report.

Sent from my iPhone

Pamela Amy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Amy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am very opposed to this ruling that allows less transparency in the markets. People should have complete and honest reporting from their investments at quarterly intervals.

Pamela Barber — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pamela Barber Affiliation: Jun. 20, 2026 Why are you going back to something you know does not work. This is all about manipulation. Stop! We see our politicians manipulating and we are now seeing supreme Court manipulation. Can
we have our dignity back and all start working for the people of this country instead of your own pockets!!

Yahoo Mail: Search, Organize, Conquer

Pamela Capp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pamela Capp Affiliation: Jun. 20, 2026 We need financial transparency now, more than ever. Businesses must be required to report quarterly. Weakening the reporting requirement, which is not overly burdensome to companies given available technology, will be detrimental to investors and to the public at large. Less transparency in business is never a good thing for consumers or investors.

Sent from my iPhone

Pamela Carr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pamela Carr Affiliation: Jun. 20, 2026 INo keep reporting quarterly too much chance of fraud

Sent from my iPhone

Pamela Cooney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pamela Cooney Affiliation: Jun. 20, 2026 Keep requiring quarterly reporting. More transparency is needed more now than ever.

Pamela Daniel — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Daniel Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Quarterly disclosures help us make informed decisions. Waiting six months takes away the average investor's ability to keep a pulse on their investments. This is completely wrong.

Pamela Dodt Citizen taxpayer — Jun 20, 2026
Subject: File No. S7-2026-15 From: Pamela Dodt I strongly oppose the proposal to reduce company reporting requirements from fours times a year to twice a year. The ability for those who are not "insiders" is severely damaged by this proposal. Transparency in company reporting is vital to everyone invested the market.

Pamela Edwards — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pamela Edwards Affiliation: Jun. 20, 2026 I'm Pamela Edwards, I'm 61 and I'm disabled. I think that the more you make, the more you pay. This is just a way for the rich to get richer and keep us poor. It should be illegal! Make it illegal!

Sent from my iPhone

Pamela Eide — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Eide Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: They need to stop the ultra-wealthy but not even 10 cents for the working classes. There is no way that the working stiff can ever obtain any wealth... you have to be born with it.

Pamela Focarino — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pamela Focarino Affiliation: Jun. 20, 2026 These are precarious times financially for all Americans. Each day our norms are being challenged and AI is knocking at the door. To ,at this time, change a time honored successful routine as quarterly information,I feel,is dangerous for investors. Truth and transparency are on thin ice as it is. We need a steady structure to ease our fears and anxiety.

Pamela Gray — Jun 20, 2026
Subject: S7-2026-15 From: Pamela Gray Affiliation: Jun. 20, 2026 I used to work in Application Security for a Fortune 500 company. I had to report how well we secured our systems to both our Internal and External Auditors. I think it is important to keep the Quarterly reporting to keep

Corporations honest.

Pamela Gray
Retired Texas Instruments Employee
Plano, TX

Pamela Isenhour — Jun 20, 2026
Subject: S7-2026-15 From: Pamela Isenhour Affiliation: Jun. 20, 2026 This should NOT change... EVER! Extending the time gives them much more space to do bad , wrong things! They need to be watched like a hawk. I have a truck, the state is on my back constantly due to quarterlies. These guys .... Are horrible to begin with..... Thieves arecacset of humans you just can't give TIME too

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Pamela Isenhour — Jun 20, 2026
Subject: S7-2026-15 From: Pamela Isenhour Affiliation: Jun. 20, 2026 This should NOT change... EVER! Extending the time gives them much more space to do bad , wrong things! They need to be watched like a hawk. I have a truck, the state is on my back constantly due to quarterlies. These guys .... Are horrible to begin with..... Thieves are a set of humans that you just can't give TIME too!

Pamela Marcum — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pamela Marcum Affiliation: Jun. 20, 2026 I am retired and have watched the very wealthy and corporations slowly eat away at any regulations that would mean disclosure of their wealth and taxes. We need to keep this regulated and made public at each quarter so people know where the taxes aren't paid and how the salaries of corporate leaders and owner avoid it.

Pamela Mariscal — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pamela Mariscal Affiliation: Jun. 20, 2026 I have always believed that doing monthly, quarterly reports was the best way to know how a company is doing. It keeps them as honest as possible. It helps the people who do business with them,
especially banks to know what kind of a risk they are. I believe the reports must stay quarterly to keep honest reporting. Thank you. Pamela Mariscal, I am retired and live in yuma, az. I had worked in business for the first 30 plus years doing, payroll, accounts
receiveable, accounting, spread sheets monthly, quarterly, and yearly. I later went back to school and received 3 degrees. I'm a firm believer of true transparency. Keep honest books.

Yahoo Mail: Search, Organize, Conquer

Pamela Maxfield — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Maxfield Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As you well know, this movement is fueled by greed and total absence of interest in what is ethical, moral, and responsible. Also, as you are well aware, this dismantling of protections would eventually

wipe out my capital, and that of everyone else who has money in the market.
Stand up against greed and evil; do what is right and correct.
Pamela Maxfield

Pamela Maxon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pamela Maxon Affiliation: Jun. 20, 2026 Please keep quarterly SEC reporting. Accountability is so important in preventing insider trading. The lack of transparency semi-annual reposting would provide a key to opening the gateway to more white collar crime. Pam Rodriguez, Fredericksburg, VA

Pamela Randolph — Jun 20, 2026
Subject: S7-2026-15 From: Pamela Randolph Affiliation: Jun. 20, 2026 If anything, they should have to be examined and CERTIFIED even MORE OFTEN, NOT LESS!!

Pamela Ross Gilbertson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pamela Ross Gilbertson Affiliation: Jun. 20, 2026 So Sad!!! Everything is FOR the Rich... let the regular #wethepeople Go #Homelss, go without #Shelter, #MedicaLcare, #Medicine and #Starve-just tell US "go eat Cake".....

Pamela Rubelmann — Jun 20, 2026
Subject: S7-2026-15 From: Pamela Rubelmann Affiliation: Jun. 20, 2026 STOP TRYING TO FIX WHAT AIN'T BROKE...THIS LAW IS NEEDED .

Pamela Schnabel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pamela Schnabel Affiliation: Jun. 20, 2026 Not right!!!! Decline the proposal!!!

Sent from my iPhone

Pamela Sears — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pamela Sears Affiliation: Jun. 20, 2026 No way. We can’t go backwards! No to quarterly reporting

Have a great day!

Pam Sears

Pamela Whitaker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pamela Whitaker Affiliation: Jun. 20, 2026 Companies Should HAVE TO REPORT QUARTERLY EARNINGS. If consumers, employees and investors are spending their money and time assisting to build a company/owners and it's/their assets, the Quarterly Reports of Everything, Especially Finances, SHOULD BE REPORTED. Too many companies (the rich) are making money "hand over fist" and Not being held accountable for their UNLAWFUL actions/practices. If their business model/practices are "above board" and LEGITIMATE/LEGAL, they Wouldn't And Shouldn't have a problem reporting Quarterly Earnings as required And Necessary.

And if companies Require "necessary" information from employees, investors And consumers for whatever reason they deem necessary, turnabout Should be Fair play.
Unfortunately, I am disabled and can No longer work but I have family And "friends" who do, so I'm speaking/protesting on their behalf.

Pastor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pastor Affiliation: Jun. 20, 2026 As a consumer I need accountability from companies in which I invest. Accountability to all people through timely, ie daily, weekly and monthly oversight.
Dr. Gail CAFFERATA, Episcopal priest

Sent from my iPhone

Pat Bertucci — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pat Bertucci Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not allow this. As retirees, we struggle to make ends meet and do not sanction giving companies this huge advantage over the small, private investors.
Thank you for your consideration.

Pat Bilger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Pat Bilger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:Ther is No reason for this unless it is to them to move things and not let the people know. That is fraud and to me trying to keep people from knowing what they are stealing. There is enough information being blocked or lied about . Please Do NOT let this happen!!!

Pat Fields — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pat Fields Affiliation: Jun. 20, 2026 Pat Fields, retired.
Please keep the current quarterly reporting requirement. Id actually prefer monthly.

This email may contain privileged and/or confidential information that is intended solely for the use of

the addressee. If you received this communication in error, please contact the sender immediately and destroy the material in its entirety, whether electronic or hard copy.

Pat Gregg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pat Gregg Affiliation: Jun. 20, 2026 We need quarterly reports. Simple. We just need them. Period.

Sent from my iPhone

Pat Hoff — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pat Hoff Affiliation: Jun. 20, 2026 Do not change the quarterly reporting schedule. Don't. This smacks of corruption. Do not marry your good names and reputations to theft.

Yahoo Mail: Search, Organize, Conquer

Pat Johnson — Jun 20, 2026
Subject: S7-2026-15 From: Pat Johnson Affiliation: Jun. 20, 2026 We need information to make decisions! Don't cut what we already have! Keep CEO's making quarterly reports!

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pat Kirby — Jun 20, 2026
Subject: Comment on S7-2026-15 From: pat Kirby Affiliation: Jun. 20, 2026 Less transparency is never a good idea. My husband and I depend on our investment accounts to cover our living expenses until we die. Losses could be catastrophic. Maintain the quarterly reports.

Patricia Kirby
Retired Registered Nurse

Pat Lea — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pat Lea Affiliation: Jun. 20, 2026 Citizens require a view into our stocks. KEEP quarterly reports. Absolutely necessary!!!! No lazy SEC.

Sent from my iPhone

Pat Lytton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pat Lytton Affiliation: Jun. 20, 2026 Pat lytton, retired. Security, transparency, and above all honesty must be maintained when money is concerned. 6 mos is too late to catch mistakes and correct them before they cause devastating effects on the public. Keep it at every 3.

Pat Marshall — Jun 20, 2026
Subject: S7-2026-15 From: Pat Marshall Affiliation: Jun. 20, 2026 Keep signing quarterly.

Pat McCauley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pat McCauley Affiliation: Jun. 20, 2026 KEEP QUARTERLY REPORTS!

Patricia McCauley, don't take away our right to know what's happening with our investments and our money.

Pat Metzing — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pat Metzing Affiliation: Jun. 20, 2026 This is an open door for more corruption. Leave it quarterly.

Pat Nechodom — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pat Nechodom Affiliation: Jun. 20, 2026 We need to demand quarterly reporting.

Pat Sherblom — Jun 20, 2026
Subject: S7-2026-15 From: Pat Sherblom Affiliation: Jun. 20, 2026 Do not reduce the reporting requirements to two a year. Keep them at quarterly.

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pat sroka — Jun 20, 2026
Subject: S7-2026-15 From: pat sroka Affiliation: Jun. 20, 2026 Do not allow the evil corruption we now have in the White house. the FBI, and the DOJ to also corrupt the SEC. Protect our rights to the truth and continue to keep pressure for honest filings.

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pat sroka — Jun 20, 2026
Subject: S7-2026-15 From: pat sroka Affiliation: Jun. 20, 2026 Do not let the corruption take hold of the system. Continue quarterly reporting .

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pat.ogborn — Jun 20, 2026
Subject: S7-2026-15 Comments From: pat.ogborn Affiliation: Jun. 20, 2026 Leave Quarterly reporting alone.

Thank-you,
Patrick Ogborn, Director of Training, VP/ECommerce

Patrica Stanton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patrica Stanton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Hi I love roblox

Patrice Gabriel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patrice Gabriel Affiliation: Jun. 20, 2026 For every person this affects in the US — KEEP IT QUARTERLY!!

Sent from my iPhone

Patrice Hollrah — Jun 20, 2026
Subject: S7-2026-15 From: Patrice Hollrah Affiliation: Jun. 20, 2026 My name is Patrice Hollrah, PhD, retired from the University of Nevada, Las Vegas, and now living in Seattle, Washington. The law about quarterly reporting should not be changed. Presently, a corrupt administration is working to conceal many illegal activities, and another change in the law would benefit those felons who have already been caught lying about business finances.

Patrice Lehman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Lehman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: There's no reason to change after all these years & this change somebody is floating, sounds like it will only benefit that one person as it's highly unpopular to the hundreds upon thousands of businesses that rely on these quarterly reports. Why don't we wait until the experts get their jobs back before you make anymore changes that would be detrimental to the American Economy.

Patricia Allen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Allen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
please do not take the reckless step of doing away with quarterly reporting. As a senior citizen who relies on modest savings in my 403b account, I'm alarmed at the implications of this proposal. After so many years of historically volatile markets, we need stability, not more turmoil.

Patricia Angeli — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Angeli Affiliation: Jun. 20, 2026 Patricia Angeli. Accounting Tech

This is unacceptable. We have the right to keep the quarterly reporting as American citizens. This issue of just the rich or government officials have benefits over average citizens.

Patricia Baker — Jun 20, 2026
Subject: S7-2026-15 From: Patricia Baker Affiliation: Jun. 20, 2026 Less reporting equals more corruption and cheating.

Patricia Battersby — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Battersby Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

The proposed change opens probabilities for fraud.

Patricia Bautista — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Bautista Affiliation: Jun. 20, 2026 Keep our quarterly reports!!!!! We deserve to be updated in a timely manner.

Sent from my iPhone

Patricia Bracken Ostuni — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Bracken Ostuni Affiliation: Jun. 20, 2026 Do not hide vital information from Investors. Be completely Transparent Forever.

Patricia Celley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Celley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
REPORT. Knowledge is power.

Patricia Clarkin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Clarkin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less is not more. Keep the system as it is.

Patricia Corey — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Corey Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I believe quarterly disclosures are essential to my personal investments.
A company's position can change substantially over the course of a year and blind side investors if

quarterly disclosure is eliminated. A large portion of retirement investment is in the stock market. Current and future retirees rely on accurate information to maintain self sufficiency in retirement years. As public and private pensions become more scarce it is up to the individual investor to ensure they have adequate savings for the future. Elimating quarterly report would put retirement savings at risk and harm individual investors.
Please do not eliminate quarterly reporting.

Sincerely,

Patricia Corey

Patricia D Bartilucci — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia D Bartilucci Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Let's leave things as they are !! Is there a legitimate reason to keep info to yourselves????

Patricia Daniel — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Daniel Affiliation: Jun. 20, 2026 Patricia
Retired
I am sick and tired of having worked my entire life since the age of 14, only to see the rich getting richer while this administration screws around manipulating the markets, and messing with my money. They are crooked as hell. Don’t give them any more power

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Patricia Donohue — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Donohue Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Please stand firm to require Quarterly Reports as currently mandated. Staying informed is essential as a means to guarantee the integrity of those with whom investments are made Those reports are essential for the process

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Patricia Dvorak — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Dvorak Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The quarterly reports help us and everyone follow and calculate their retirement investments. Please do not drop them.
Thank you

Patricia Fadeff — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Fadeff Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep quarterly reports!
Statistics show results!

Patricia Finley — Jun 20, 2026
Subject: S7-2026-15 From: Patricia Finley Affiliation: Jun. 20, 2026 Reports hold companies accountable and make it a safer world for those who invest in them or work with them. Companies that cause people to lose their money or investments cause irreparable harm. Keep their feet to the fire!
Patricia Finley

Patricia Garvey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Garvey Affiliation: Jun. 20, 2026 Keep it Quarterly

Sent from my iPad

Patricia Girard — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Girard Affiliation: Jun. 20, 2026 This is important because with Social Security possibly running out of funding, as a disabled person I have to rely on investing any little extra I have. We need to see this information to be able to plan our futures. Especially with how the economy and the world is going these days. My name is Patricia Girard and I used to work at Hannaford until I fell unloading a semi-trailer. I am now disabled and on a limited income so that is why this is so important to me. I can't even afford an apartment by myself. That is sad. I am 52.

Sent from my iPhone

Patricia Graham — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Graham Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Knowledge obtained from the quarterly reports us critical to decision making for every investor . Do not charnge your policy if quarterly reporting

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Patricia Gushleff — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Gushleff Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
SEC do not hide information from us.

Patricia Harris — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Harris Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop being a Trump puppet and go back to serving the American people. This is for continued transparency and control of volatility. Quarterly reporting is necessary, valid, and important for understanding.

CONTINUE QUARTERLY REPORTS
Patricia Harris

Patricia Hawkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Hawkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Stop trying to screw the people! I'm happy for you in your success journey for business, but not at the expense of the common person.

Patricia Heishman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Heishman Affiliation: Jun. 20, 2026 Patricia Heishman, Retirement Serv Mngr. Quarterly reports provide timely changes and allows folks to make desired changes based on quarterly performance. Six month performance reports is too large of a time for the reports to allow for timely changes. Keep quarterly reports!

Patricia Hyland — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Hyland Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: PLEASE do NOT make this change This rule is in place to protect US, The People. We have entrusted you with the job to Represent US the people NOT companies and corporations. Stand up for Us and vote NO Do the right thing. Our country is made up of Us the hard working people who need to be protected who struggle every day to keep our family feed our homes paid for etc Do the Right thing not what will help companies and corporations hurt us

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Patricia Jarosz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Jarosz Affiliation: Jun. 20, 2026 Patricia Jarosz, controller CFO, As a controller, I believe the SEC must preserve quarterly reporting with CEO/CFO certification. It delivers timely, decision-grade data to investors and lenders, strengthens internal controls through a disciplined close every quarter, and forces rapid disclosure of emerging risks instead of letting problems compound unseen until year-end.

Patricia Jarosz
Senior Accounting Manager

Patricia Keelean — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Keelean Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Best practice and common sense dictate the need for quarterly reporting. Average investors, like

myself, need access to these reports to make informed decisions. Most importantly, however, this is about ACCOUNTABILITY - but you already know that.
This seemingly benign change in reporting requirements is just another way to stack the deck against the average American investor.
Leave the **** reporting rules alone!

Patricia Kennedy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Kennedy Affiliation: Jun. 20, 2026 Patricia Kennedy, age 76, retired school teacher. Keep financial reporting quarterly. Keep our financial institutions accountable. Keep my savings safe. I'm 76. I don't have time on my side. If companies screw around and lose my savings, I have nothing to live on. I can't go back to work and start saving all over again or wait until the market rebounds and I get back what I lost in a few years. I may not have a few years to wait. Financial institutions MUST be hrld accountable to me quarterly.

Patricia Kimble — Jun 20, 2026
Subject: S7-2026-15 From: Patricia Kimble Affiliation: Jun. 20, 2026 Stop protecting cons. We all know what you’re doing!

Sent from my iPhone

Patricia Kincaid — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Kincaid Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Making these changes to the reporting rules leaves investors in the dark.
We have a right to know how the companies we invest in are doing!
Don't take away any more of our rights!

Patricia McLean — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia McLean Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor, I depend on recent and accurate information of my holdings and my potential investments. Rolling back reporting requirements to 6 months allows corporations to drift from from accountability to their shareholders. Keep the quarterly reporting rules in place!!

Patricia Mouser — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patricia Mouser Affiliation: Jun. 20, 2026 I believe quarterly reports are needed for the best financial transparancy. They are easier to track changes and isolate differences than with annual or semi annual reports. Patricia Mouser. Retired . Round Rock Texas

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone

Get Outlook for Android

Patricia Pence — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patricia Pence Affiliation: Jun. 20, 2026 I know putting my name on this is going to be possibly putting it on just another sketchy list, but here goes. My is Patricia Pence. I am totally against this. I am 73, still working and don't have nearly enough saved. I am a veterinarian at a Humane Society. If you chop a third off of what little I have and add the threat of social security become in greatly reduced in 2032, I'll be working until I die. Another one of Trump and his buddies' great ideas to screw America and hide the fact that a lot of companies are having problems due to Trump's tariffs.

This administration is a joke!

Signed

Patricia Pence

Patricia Pritchard — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Pritchard Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Reporting forces more honesty. Do not cut that down...

Patricia Quade-Hocking — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Quade-Hocking Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
For people thinking about investing in a company having the most up to date information is essential to making the best decision. Taking away this important step would leave investors open to making mistakes. To keeping it quarterly would be offering the most up to date information to assist a person to make the best decision. Why you want uninformed investors? It would not be an intelligent move. Important decisions require the most current information.

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patricia seiflein — Jun 20, 2026
Subject: S7-2026-15 From: patricia seiflein Affiliation: Jun. 20, 2026 Keep it

Sent from my iPhone

Patricia Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Smith Affiliation: Jun. 20, 2026 This is so corrupt, illegal, and unnecessary!

Patricia Solorzano — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Solorzano Affiliation: Jun. 20, 2026 I can only imagine who's idea this was. If you have my money I want and i have the right to be informed in black and white. We wouldn't even be having this conversation if there was not so
much corruption in the government. So do you're job. Send out the quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Patricia Thomas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Thomas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This change would put small investors at a disadvantage due to their not having updated information regarding the viability of their investments. It’s unfair to deprive the small investors the benefit of the same information the Wall Street bankers, CEOs, & big Banks have.

Patricia Tice — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Tice Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm a retired senior citizen that invests my savings, I have the right to know how investments are doing quarterly just as anyone else investing their money should be able to view and make informed decisions on how to invest.This is my view on rule S7-2026-15. A big no thank you

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Patricia Tobin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Tobin Affiliation: Jun. 20, 2026 Patricia K Tobin,
Keep quarterly statements! These investments are supporting my retirement, and I can’t lose any amount

Sent from my iPhone

Patricia Townsrnd — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Townsrnd Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: regardless of being rich or poor or just the everyday American, information regarding the viability of stocks should NOT happen less then 4 times a year so DO NOT change these requirements to less then that!

Patricia V Davis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia V Davis Affiliation: Jun. 20, 2026 As an investor, it's important to have as much current information in as timely a matter as possible. Changing reports to bi-annually as opposed to quarterly gives management time to make decisions in the dark, and make it more difficult for investors to take informed action regarding the companies in which we

invest.

Patricia Wiggins — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patricia Wiggins Affiliation: Jun. 20, 2026 No way,Hoseigh.

Sent from my iPad

Patricia Wyckoff — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patricia Wyckoff Affiliation: Jun. 20, 2026 Please keep it as quarterly reporting. I have just retired to take care of my 100% veteran dad. Neither of us can afford to have our investment portfolio drop.

Pat Wyckoff
Garland, TX

Sent from my iPhone

Patricia Y Marshall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patricia Y Marshall Affiliation: Jun. 20, 2026 I'm Patricia Y Marshall, a retired LPN staff nurse. I've been a nurse for 41 years. I'm against companies no longer having to reporting quarterly. Please continue making companies have to report quarterly. It doesn't benefit me , it benefits the companies if they don't report for 6 months. The savings are not worth the cost to me. I rely on quarterly information to make decisions. Longer gaps create an unfair advantage to corporate insiders. Optional doesn't fix the problem, the ones that opt in are often the ones whose investors need updates. Again please continue to make companies financially report quarterly to protect my savings and my future. Thank you.

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patrick coleman — Jun 20, 2026
Subject: S7-2026-15 Comment From: patrick coleman Affiliation: Jun. 20, 2026 Keep Quarterly reports. No information is a bad thing! Quarterly reporting should remain!

Thank you,
Patrick Coleman
461 Blackfoot trail
Frankfort KY
40601
Pcpcoleman@gmail.com

Patrick Daly — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patrick Daly Affiliation: Jun. 20, 2026 Sunshine is always the

best disinfectant and information is power.Any hoarding or hiding of such information has a very obvious purpose and that's not good for the little guy.As usual

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Patrick Fortson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patrick Fortson Affiliation: Jun. 20, 2026 Do not make this change. The quarterly reports provide valuable information about how a company is performing. As a personal investor that level of transparency gives me confidence in the market to keep investing to achieve my family's goals for retirement, college, and teaching my kids how to invest smartly. The cost to companies of quarterly reports is minimal and already baked in. There is no major burden necessitating the proposed change yet the risks are huge when we lose transparency and holding corporations accountable.

-Patrick Fortson, Principal Scientist, Texas

Sent from my iPhone.

Patrick Hunter — Jun 20, 2026
Subject: S7-2026-15 From: Patrick Hunter Affiliation: Jun. 20, 2026 Do not, under any circumstances roll back the quarterly signature requirement. It is as valid today as it was the day it was put in place.

Patrick Hunter
661-618-9609

Patrick Lynch — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Lynch Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It's bad enough senators and congress members make trade on insider trading now you want to make it more secret for all of us

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Patrick Magruder — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patrick Magruder Affiliation: Jun. 20, 2026 Please keep the reporting quarterly. I don't have much so losing any of my savings would be detrimental.

Sent from my iPhone

Patrick Morley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patrick Morley Affiliation: Jun. 20, 2026 As a retired couple with medical challenges, it is imperative to KEEP IT QUARTERLY. This is our long term care! - Pat Morley, retired pipeliner

Sent from my iPhone

Patrick Pettay — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patrick Pettay Affiliation: Jun. 20, 2026 Do not undo this quarterly requirement. More cheating, corruption and self dealing will ensue if you do!!

Pat Pettay
740-331-5858

Patti Friend — Jun 20, 2026
Subject: S7-2026-15 From: Patti Friend Affiliation: Jun. 20, 2026 How much effort does it take to sign your signature four times a year instead of two? Is the pain of knowing signing makes it a legal contract?

Patti LaBouff — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patti LaBouff Affiliation: Jun. 20, 2026 Keep the rule for quarterly reporting. Anything less will NOT do.
Patricia La Bouff, San Diego County
Physical therapist, retired

Patti Porretto — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patti Porretto Affiliation: Jun. 20, 2026 Every company should report every 4 months. Stockholders need to know how the company is doing. Don't wait for 1/2 a year.

Patti Smolsky — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Patti Smolsky Affiliation: Jun. 20, 2026 Please keep quarterly earnings report. This report makes me able to support myself through retirement without having to take advantage of Medicaid or other govt programs for the poor.

Patricia Smolsky
1885 E Frye Road
Unit 103
Gilbert, AZ 85295
Pattithefirst@gmail.com
215.932.9162

Pattie Hubbard — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pattie Hubbard Affiliation: Jun. 20, 2026 Please keep the quarterly reporting.
If it's working to benefit the average working person/investor positively.. why take that away?!?!?!

Sent from my iPhone

Patty Baldwin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Patty Baldwin Affiliation: Jun. 20, 2026 As a small, individual investor, I rely on quarterly reports to make investment decisions. Whatever companies save is a small percentage of their overall profits but lack of information could cost a large percentage of mine. I'm a retired librarian, a widow, living on a small pension, social security, and my investments. This change would hinder me greatly.
Patricia Baldwin
Sent from my iPad

Patty Crespan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Patty Crespan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why would you be Hiding. Report the numbers. Why the change????

Patty Downs — Jun 20, 2026
Subject: S7-2026-15 Comments From: Patty Downs Affiliation: Jun. 20, 2026 Quarterly earnings reports maintain accountability the the public and also gives a peek into the future.

Sent from my iPhone

Patty Worthem — Jun 20, 2026
Subject: S7-2026-15 From: Patty Worthem Affiliation: Jun. 20, 2026 We need accountability. Keep the current quarterly reporting!

Paul B. Rucker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Paul B. Rucker Affiliation: Jun. 20, 2026 My name is Paul Rucker and I am an investor based in Minneapolis, MN. I want companies to report quarterly as they have done throughout most of my lifetime. The data show that this is a necessary level of transparency for individual investors to be properly informed about companies on the open market to enhance decision-making, in addition to increasing market efficiency.

Insider information (trading) may be more likely to overweigh fair public access to companies' financial health without sufficiently regular reports. I perceive no benefit to consumers from this proposed ruling, especially since quarterly reporting appears to drive more consistently higher valuations for the markets of nations employing this.

Please do NOT switch from quarterly reporting.

Thank you.

Paul Coscino — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Paul Coscino Affiliation: Jun. 20, 2026 This is a terrible idea; unlessed combined with a return to 1955 tax codes for the wealthy.
Paul Coscino

Paul Dunn — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul Dunn Affiliation: Jun. 20, 2026 Keep the quarterly reporting requirement in place.
Paul Dunn DDS (retired)

Sent from my iPhone

Paul Falcone — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Paul Falcone Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: The corporate communist-lobbyist are not concerned with We The People of America! They want total control for US not them. They got it twisted!

Paul Govoni — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul Govoni Affiliation: Jun. 20, 2026 In order to secure the public trust, it is mandatory that quarterly reporting remain the standard. Anything less breeds collusion and malfeasance.

Paul Govoni
Retired

Paul Hellman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paul Hellman Affiliation: Jun. 20, 2026 Eliminating quarterly reporting is a serious concern for small investors, information will be hidden that large investors will be able to access, potentially leaving everyone else vulnerable. This should never be allowed. The role of the SEC should be to protect investors.

Paul Holder II — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul Holder II Affiliation: Jun. 20, 2026 I think the SEC should leave things as they are, companies that choose to go public should make all their financials

public quarterly as they do now.

Paul Hudson — Jun 20, 2026
Subject: S7-2026-15 From: Paul Hudson Affiliation: Jun. 20, 2026 When EnRon failed, there was a specific reason for quarterly reporting, including prison terms for CFO that lie. It makes no sense to rollback this decision. History repeats itself over and over again. Financial irregularities and changes in the law for accountability, then when things go smoothly it is decided to relax the rules, only to find out there is a problem that reoccurs 15 years later. Do not change the quarterly reporting requirements and penalties.
Paul Hudson , Retiree
117 Bramley Dr. Camillus, NY 13031
Email: phhudson51@gmail.com

PAUL M BOBAK — Jun 20, 2026
Subject: S7-2026-15 From: PAUL M BOBAK Affiliation: Jun. 20, 2026 Keep the rules in place that protect us.

Paul Morrow — Jun 20, 2026
Subject: S7-2026-15 From: Paul Morrow Affiliation: Jun. 20, 2026 Why would you even consider this ? Are the giant corporations bribing you ?

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paul pascall — Jun 20, 2026
Subject: S7-2026-15 From: paul pascall Affiliation: Jun. 20, 2026 Capitalism and cronieism are dead, stop giving them legs. We need to be stopping MORE fraud, not making it easier to commit! Don't be a bunch of money grubbing elitist imbeciles and listen to the ****ing people for once in your pathetic ****ing life!

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
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Paul Perona — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paul Perona Affiliation: Jun. 20, 2026 Keep the quarterly reports. You need to be prepared for the rainy day. Which always come. In which case you will need everyone who invest in the game!

Sent via the Samsung Galaxy S24 FE, an AT&T 5G smartphone
Get Outlook for Android

Paul Provencher — Jun 20, 2026
Subject: S7-2026-15 From: Paul Provencher Affiliation: Jun. 20, 2026 Keep the reporting quarterly. Accountability is needed. Paul Provencher, Investor, Springfield, MA.

Sent from my iPhone

Paul Rakow — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paul Rakow Affiliation: Jun. 20, 2026 Paul Rakow. Retired. My retirement money and savings are in stocks and investments. I need to know that my stocks are profitable and have solid goals and results

Sent from my iPad

Paul Read — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul Read Affiliation: Jun. 20, 2026 This is not the way to go. We already have enough corruption without making it legal for big business to hide the corruption. Trump has already stolen billions from the American People and now you want to legalize this continued rape forever. Don't do it !!

Paul Solomon — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Paul Solomon Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm a retail investor. I don't want the amount of the information I use to make decisions to be cut in half.

Paul Sullenberger — Jun 20, 2026
Subject: S7-2026-15 From: Paul Sullenberger Affiliation: Jun. 20, 2026 Keep the quarterly reporting requirement. It was put in place for a valid reason and that reason still exists.

Paul T — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paul T Affiliation: Jun. 20, 2026 This is the absolute worst time to play fast and loose with the way we do things. How do you expect the average America to trust investments in this country If they know that the game is always going to be rigged? Now is the time for more financial transparency.

Paul Weeks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul Weeks Affiliation: Jun. 20, 2026 For God’s sake continue quarterly reporting! Otherwise, inside grifters like Donald Trump make strategic moves

while honest investors get screwed!

Sent from my iPhone

Paul Williams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paul Williams Affiliation: Jun. 20, 2026 ABSOLUTELY they should ALWAYS report quarterly!!!!! This is 100% hiding FAILURES from the companies from their investors!!!

Basically it is legal robbery!!

Paula Azevedo — Jun 20, 2026
Subject: Comment on S7-2026-15. ~~ IMPORTANT!!! From: Paula Azevedo Affiliation: Jun. 20, 2026 This is deplorable …. DO NOT allow this change …. it does not protect the investors and will allow for the corruption that was happening all those years ago !!!!! There is a reason its now in place … protection and oversight

Sent on the run from my iPhone — Please pardon any typo's !

Paula Buckingham — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Paula Buckingham Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
No I need to see what is happening to my money this is bull ****

Paula Dygert — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paula Dygert Affiliation: Jun. 20, 2026 Keep it as is!

Paula Helsel — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Paula Helsel Affiliation: Jun. 20, 2026 Retired
My husband and I worked our whole lives to be able to have investments. Transparency is proven to work.

Paula Helsel

Paula Myers-McDevitt — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paula Myers-McDevitt Affiliation: Jun. 20, 2026 As an Author, I

Paula Myers-McDevitt am tired of corporate greed. The current administration is out for themselves and their rich friends. Quarterly reporting was enacted for a reason… to Stop Corruption!!!
Do not change the law!

Paula Perkins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Paula Perkins Affiliation: Jun. 20, 2026 This is Paula Perkins and I am retired from the Texas Commission for the Blind. My address is in San Antonio, TX. Quarterly reporting leads to more accountability and should be retained. This process needs to remain in place and not be changed.

Sent from my iPhone

Paula Smith — Jun 20, 2026
Subject: S7-2026-15 From: Paula Smith Affiliation: Jun. 20, 2026 My name is Paula Smith, and I am a retired clerk typist. I live in northern Utah. Because of my retirement account, I am an investor in multiple corporations. As such, I depend on the honesty of those companies to pay dividends in the manner the contract requires. One Very Important means of maintaining that honesty is the quarterly requirement of signed, filed, legal documents WITH LEGAL CONSEQUENCES LOOMING.

This is clearly shown in the Enron Debacle, which I am old enough to remember. The proposed option to release an “8-K” statement (both to keep me and other investors informed as to the performance of the stock AND to advertise said performance to potential investors) would simply become, to some corporate officers, an opportunity to inflate performance in an “advertising” manner. This is a worrying concern for me. Of course, any executive who thought that way would believe he/his organization would be able to “right the ship” in less than another quarter, because of the half-year requirement that remains.

But the men who ran Enron into the ground were gamblers, gambling with other people’s money, and gamblers frequently become addicted to the risk and make dangerous choices! This setup COULD be described as “luring” one or more executives into gambling (in an illegal manner, nonetheless) with the stockholders’ money. That could become a defense we might see in a court of law.

I don’t understand what would be saved by this change in reporting, for the stockholders, indeed, for the country! This level of safeguards was imposed after Enron for a reason, and the SEC has not sufficiently explained what has changed. An ounce of protection is worth a pound of cure, remember.

Paula Wilson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paula Wilson Affiliation: Jun. 20, 2026 My opinion is vote NO!!

Paulette Montville — Jun 20, 2026

Subject: S7-2026-15 Comment From: Paulette Montville Affiliation: Jun. 20, 2026 In this day & age with so much fraud, insider trading, corporate shenanigans, etc, I want to see transparency!
I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to me.
It's imperative that companies & corporations are held to strict principles & quarterly reporting requirements to insure the integrity and stability of the financial markets to hold them accountable and lessen the fraud, collapse and weakening of the requirements to protect me !!!!
Paulette Montville

Paulette Notari — Jun 20, 2026
Subject: S7-2026-15 Comment From: Paulette Notari Affiliation: Jun. 20, 2026 Paulette Notari, retired project manager. I'm a retail investor and I rely on quarterly corporate reports to make investing decisions. I believe more transparency is always for the public good. I oppose this rule change. Thank you for your attention.

Paulette Notari
928-482-2382

Pauline Browne — Jun 20, 2026
Subject: S7-2026-15 From: Pauline Browne Affiliation: Jun. 20, 2026 P Browne. Retired. NY. The corporate world can be so corrupt that it is important that, as much as possible, things are "transparent". Quarterly reporting gives investors opportunity to view and correct their investment early. Reporting 6 monthly is too much tiime. the damage is already done and enough time to cover it.

Pauline Joy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Pauline Joy Affiliation: Jun. 20, 2026 Necessary transparency!

Sent from my iPhone

Paul's Xfinity Account — Jun 20, 2026
Subject: S7-2026-15 Comments From: Paul's Xfinity Account Affiliation: Jun. 20, 2026 Please keep the reporting quarterly!

Sent from my iPad

Peg Reese — Jun 20, 2026
Subject: S7-2026-15 Comment From: Peg Reese Affiliation: Jun. 20, 2026 I rely on quarterly reports to make investment decisions. A semiannual reporting requirement would give an advantage to corporations and insiders and hurt individual investors like me. I therefore request that you keep the quarterly reporting requirements.

Sent from my iPad

Peggy Bach — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Bach Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: we need to keep quarterly checks on companies. Six months is too long.

Peggy Hoff — Jun 20, 2026
Subject: S7-2026-15 From: Peggy Hoff Affiliation: Jun. 20, 2026 While the SEC has allowed insider trading for years in the halls of Congress, I would assume investigations have gotten more lax and less funded. But at the very least I would like to assume the pertinent data to hold people accountable would still be retained within the bureaucracy, if not the manpower to propel integrity. Without official quarterly reports required by law, accountability to the stockholders and American regulators, these important investigations, and possible legal action is thwarted. My own retirement funds are endangered without SEC oversight. I certainly wouldn’t survive on my social security.

Peggy Hoff
Community minded volunteer
Adult Tutor, ESL & ACE
Election Official
Church musician, cello teacher
Volunteer-at-large
Gardener
Neighbor
Tutor
Former Computer Instructor
Former Homeschooler

Peggy Mccombs — Jun 20, 2026
Subject: S7-2026-15 From: Peggy Mccombs Affiliation: Jun. 20, 2026 Please keep CEO's honest. Keep filings quarterly or better yet, monthly.

Peggy Oak — Jun 20, 2026
Subject: S7-2026-15 From: Peggy Oak Affiliation: Jun. 20, 2026 Why would anyone think that not reporting quarterly earnings would be acceptable business practice is ridiculous. When an investor is putting their money into a company stock they should expect that company to report quarterly earnings so that if the company is not profitable they can sell their stock. Investors need accurate information because worldwide influences and political policies can rapidly affect their investment.

This is a very short sighted strategy that will allow corporations to make decisions that investors will not want or agree to. Stop allowing political influence of corporations and PAC monies from dictating policies that affect the PEOPLE and our investments

Sent from my iPhone

Peggy Renfroe — Jun 20, 2026
Subject: S7-2026-15 Comment From: Peggy Renfroe Affiliation: Jun. 20, 2026 Have some integrity

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peggy sacco — Jun 20, 2026
Subject: Comment on S7-2026-15 From: peggy sacco Affiliation: Jun. 20, 2026 Keep it fair for everyone! Stop taking America backwards and stealing from the American people. Why would this change even be an option? How does this help the economy or the American economy?Are you not ashamed to be associated with an administration that will go down in history as the worst in American history? Margaret Murphy Rn BSN, Michigan

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Peggy Shaffer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Peggy Shaffer Affiliation: Jun. 20, 2026 Continue it as companies need to be held accountable.

Peggy Tingle — Jun 20, 2026
Subject: S7-2026-15 Comment From: Peggy Tingle Affiliation: Jun. 20, 2026 Peggy Tingle Retired teacher and if my invested retirement funds are negatively impacted by this then hundreds of thousands of others will be also. Unsure if it matters to anyone in this group but wanted to have my voice heard. Thank you

Sent from my iPhone

Penny Ford — Jun 20, 2026
Subject: S7-2026-15 Comment From: Penny Ford Affiliation: Jun. 20, 2026 Quarterly reports are necessary for, not only directions of funds, but to keep people honest and above board. This gives employees and benefactors understanding of where the money is coming and going. It is to give a more defined approach to better business.

Penny Hollingshead — Jun 20, 2026
Subject: S7-2026-15 Comment From: Penny Hollingshead Affiliation: Jun. 20, 2026 Keep large businesses, especially those with stock options, quarterly. Make some exception for truly small businesses and regulate both.

Penny Lisk — Jun 20, 2026
Subject: S7-2026-15 From: Penny Lisk Affiliation: Jun. 20, 2026 I would like quarterly reporting to remain in place. As an investor, it helps me keep abreast of corporate activity.

Penelope T Lisk

Sent from my iPhone

Penny Nelson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Penny Nelson Affiliation: Jun. 20, 2026 Another corruption tool for billionaires & this administration. Two words: Nuremberg Trials

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Penny Siqueiros — Jun 20, 2026
Subject: S7-2026-15 Comment From: Penny Siqueiros Affiliation: Jun. 20, 2026 What the hell, this is an attempt to manipulate the market and information so we do not know what the hell is going on.

Sent from my iPhone

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penny smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: penny smith Affiliation: Jun. 20, 2026 Penelope Smith Rudo. Administrative Asst. for the City of North Ridgeville. My husband and I have worked and saved for over 40 years, raised a good family and hope to retire soon. Please do not allow it to be easier to ruin what we have worked for. Don't change this. Please.

Pepi Nichols — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pepi Nichols Affiliation: Jun. 20, 2026 Too much fraud with twice annual reporting...important to keep companies reporting quarterly... good for the company & the public. --

Pepi Joskowitz Nichols

Pepper Hume — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pepper Hume Affiliation: Jun. 20, 2026 Quarterly hardly seems enough. Corporate bandits don't need a longer leash, and honest guys have nothing to hide, anyway.

Pepper R Hume

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perry baniakas — Jun 20, 2026
Subject: S7-2026-15 From: perry baniakas Affiliation: Jun. 20, 2026 Hold them accountable sign quarterly

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PET — Jun 20, 2026
Subject: S7-2026-15 Comment From: PET Affiliation: Jun. 20, 2026 Visibility is good, quarterly is good.

Pete Dixon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Pete Dixon Affiliation: Jun. 20, 2026 Quarterly reports are critical for small and large investors alike. We need that accountability for the money we invest into companies. They owe us that accountability in that quarterly frequency, if not more often.

Pete Plumer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pete Plumer Affiliation: Jun. 20, 2026 As a small investor, quarterly reporting is very valuable information. Lots of small investors like myself will be looking for better opportunities.

Sent from my iPhone

Peter Breger — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Peter Breger Affiliation: Jun. 20, 2026 Peter Breger, Falls Church, Virginia.

I think semiannual reporting is fine. Too much corporate attention paid to quarterly results.

Sent from my iPhone

Peter Conroy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Peter Conroy Affiliation: Jun. 20, 2026 Peter Conroy investor. Going to semi-annual reporting will limit my decision making on what securities to purchase.

Peter Kassal — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Peter Kassal Affiliation: Jun. 20, 2026 Please keep the reporting quarterly. We need the transparency.

Peter Kassal

Peter Krill — Jun 20, 2026
Subject: S7-2026-15 From: Peter Krill Affiliation: Jun. 20, 2026 It is necessary to protect individual investors and INSTITUTIONAL investors, e.g., pension funds. Without such reporting it effectively tells executives who are inclined to greed and untruthfulness - anything goes. The American public requires accountability. NOW.
Linda A. Robinson, Ph.D.

Peter Larsen — Jun 20, 2026
Subject: S7-2026-15 From: Peter Larsen Affiliation: Jun. 20, 2026 I consider the SEC's role in corporate oversight to be a highly important role in law enforcement and quarterly reporting a nd ceo quals and quarterly reporting are important aspects, dont let up!

Peter Lee — Jun 20, 2026
Subject: S7-2026-15 Comment From: Peter Lee Affiliation: Jun. 20, 2026 in the era of AI and easily organized information, companies have access to real time data like never before. it’s imperative they share performance information to investors on a timely basis. the proposed rule flies in the face of that reasoning.

Sent from my iPhone

Phil & Julie Godar — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phil & Julie Godar Affiliation: Jun. 20, 2026 Transparency is worth the expense. Retired small business owner who has invested in IRAs for 30+ yrs. Living off those now. Keep those reports coming!

Get Outlook for Android

Phil Degginger — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phil Degginger Affiliation: Jun. 20, 2026 Greed! And the worst economic disparity of any first world country… that’s the good old USA!

Sent from my iPhone

Phil Douglas — Jun 20, 2026
Subject: S7-2026-15 From: Phil Douglas Affiliation: Jun. 20, 2026 It’s an honor to do business in the United States and any CEO should be willing and able to certify their quarterly reports. If it’s too hard to provide the signature the CEO should do business in another country not the USA.

Phil Phipps — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phil Phipps Affiliation: Jun. 20, 2026 I'm retired and rely on quarterly reports to track investments. Stock and fund investments are important for income purposes.

Phil Phipps

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Phil Wheeler — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phil Wheeler Affiliation: Jun. 20, 2026 Without accountability they will continue to manipulate and take advantage of you and every investor alike. Absolutely utterly unacceptable to say the least what you allow will continue expand and go beyond the ability to control much like AI has proven

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Philip Birchall — Jun 20, 2026
Subject: S7-2026-15 Comments From: Philip Birchall Affiliation: Jun. 20, 2026 If any changes are to be made the reporting to shareholders and to SEC every three months. It isnog Luke this being done with stubby pencils, green eyeshadow, and shirts leave garters. Put computers to use improving investors transparency. Proposal only hides valuable information available for a longer period of time while trades are made near the speed of light.

Philip J Birchall Jr
Spindale, NC

Philip Di Filippo — Jun 20, 2026
Subject: S7-2026-15 From: Philip Di Filippo Affiliation: Jun. 20, 2026 Reporting should stay as is ! Once a Quarter! Own stocks and want honest reporting!
Philip Di Filippo
Retired
Modesto, CA

Philip Di Filippo

Philip Owens — Jun 20, 2026
Subject: S7-2026-15 Comment From: Philip Owens Affiliation: Jun. 20, 2026 6 months is to long.

Philip Palese — Jun 20, 2026
Subject: S7-2026-15 Comment From: Philip Palese Affiliation: Jun. 20, 2026 Nothing should be hidden. Defeats the whole purpose of reporting. Ridiculous.

Phillip Rower — Jun 20, 2026
Subject: File No. S7-2026-15 From: Phillip Rower This proposed rule is unjust. It's a corruption of the SEC. This is absolutely another unconservative action by the most unconservative government in my lifetime. We don't need more insider trading and less transparency. We should be expanding the amount of information provided to the public not eroding the publics trust in what is left of our institutions. Information is more economical than it has ever been before and costs are only going down. I don't see any burden here. Just another artificial opportunity for insiders to manipulate the market.

Phillip Williams — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Phillip Williams Affiliation: Jun. 20, 2026 Quarterly reports are needed to give early notification of problems. Just like a smoke alarm gives an early warning of a fire. Going to annual reports would be the same as having a smoke alarm that doesn't sound until it's engulfed in flames. Continue quarterly reporting.

Phillis Boone — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phillis Boone Affiliation: Jun. 20, 2026 It's necessary due to corruption. Just look at the Trump families Financials and moat of the insider tradees8!

Phyllis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phyllis Affiliation: Jun. 20, 2026 SEC should be a world-class leader in financial practices. The regressive proposal to end quarterly reporting would destroy that potential. The SEC should serve and educate all investors, as opposed to facilitating the concentration of wealth for the wealthiest investors.

Phyllis Callender — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Phyllis Callender Affiliation: Jun. 20, 2026 Quarterly gives better information on a companies day to day and future business plans and executions.

Sent from my iPhone

Phyllis Clower — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Phyllis Clower Affiliation: Jun. 20, 2026 Quarterly reports are the reason I even started investing, Change it to bi-annual reports and there is less scrutiny, meaning less profit for the average investor. It was a bad idea before and it STILL IS!

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Phyllis Evanoka — Jun 20, 2026
Subject: S7-2026-15 Comment From: Phyllis Evanoka Affiliation: Jun. 20, 2026 Against

Sent from my iPhone

Pickett Lema — Jun 20, 2026
Subject: S7-2026-15 From: Pickett Lema Affiliation: Jun. 20, 2026 Do NOT roll back quarterly report signing for corporate executives!! We have only been able to hold leadership .accountable for corporate crime by doing this!! We are living in days where doing wrong is condoned even and opening at a government level! Where does it stop!! I'm a trainer of teachers who are to uphold universal values and accountability in their classrooms. How can we grow citizenry where dishonesty and lies are allowed to exist. The honest, effective leader has no problem signing four times a year. Leaders paid millions must watch their businesses closely enough to have no problem forking over their guarantee.

Pickett Lema
Unless someone like you (& me)
cares a whole awful lot,
Nothing is going to get better,
It's not! --The Lorax, Dr. Seuss

PJ Capri — Jun 20, 2026
Subject: Comment on S7-2026-15 From: PJ Capri Affiliation: Jun. 20, 2026 Quarterly reporting provides more timely (useful) information for investors to ract upon to prevent unnecessary losses to their net worth. Semiannual reports do not adequately fill the need for time-sensitive, actionable , information.

Sent from my iPhone

PJ Harper — Jun 20, 2026
Subject: S7-2026-15 Comments From: PJ Harper Affiliation: Jun. 20, 2026 Keep investing open and fair. Don't invite corruption and deceit.

PJ Ordoyne — Jun 20, 2026
Subject: S7-2026-15 Comment From: PJ Ordoyne Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!!!!!! Keep it fair. Quit giving them MORE loopholes!!! Quit lining pockets!!!! Quit trying to rig the system!!!! You are supposed to work for the American people, NOT

Thanks,

Pete

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polkadotlady123 — Jun 20, 2026
Subject: S7-2026-15 From: polkadotlady123 Affiliation: Jun. 20, 2026 Save quarterly reporting.!
I, Anne Buchalski, as owner of a small business in the State of Connecticut demand the SEC safeguard the retirement funds of myself, my employees and my fellow state residents and investors in the market.
We investors need 4 certifications a year by CEOs and CFOs to ensure our investments do not suffer another "Enron" disaster. Nothing has changed since 2002 and "Enron" to warrant a reduction in certifications and the SEC has provided no explanation as to why it has proposed this change. 8Ks and press releases aren't certifications and don't carry the weight or assurances of certifications. Even the SEC has called for a patch to this situation and **withdrawal** of this proposed absurdity of reducing certifications to 2 per year is the only solution.
To reiterate, Save quarterly reporting and certification.! Prevent another Enron disaster.

Pro fit Installation — Jun 20, 2026
Subject: S7-2026-15 Comment From: Pro fit Installation Affiliation: Jun. 20, 2026 Please do not let companies go dark for six months at a time. Their are hundreds of millions of small investors that make little money in the market because we do not have the resources to
gather data in order to make good decisions. Don Stowe/ Central Texas retiree.

Yahoo Mail: Search, Organize, Conquer

Quez2102 — Jun 20, 2026
Subject: S7-2026-15 From: Quez2102 Affiliation: Jun. 20, 2026 After Enorn the SEC did the right thing. Let's keep it that way.

R Michael Casto — Jun 20, 2026
Subject: S7-2026-15 Comments From: R Michael Casto Affiliation: Jun. 20, 2026 This change is a bad idea for small investors! We need more information rather than less.

Sent from Michael Casto's iPhone

R Mueller — Jun 20, 2026
Subject: S7-2026-15 Comments From: R Mueller Affiliation: Jun. 20, 2026 As accountant and auditor it is critical for disclosure to be kept quarterly. Reverting to twice a year allows company insiders to sell stock before the general public is informed of bad news.

R Shane Hughes — Jun 20, 2026
Subject: S7-2026-15 Comments From: R Shane Hughes Affiliation: Jun. 20, 2026 Stop this now. It’s more of the same story — that our country is wholly owned and operated by slimy thieves, business crooks, con men and liars. It’s un-American.

Sent from my iPhone

R. A. Venglarcik — Jun 20, 2026
Subject: S7-2026-15 Comments From: R. A. Venglarcik Affiliation: Jun. 20, 2026 This is absolute BS. It will only embolden further dishonesty and manipulation.
Quarterly is what people want and the only reason to extend it to six months is for lying to and manipulating investors.

R0b Silva — Jun 20, 2026
Subject: S7-2026-15 Comment From: R0b Silva Affiliation: Jun. 20, 2026 Absolutely the worst idea ever. It was discarded and changed years ago because it had terrible consequences across the board for the country's economy and its citizens. In the current climate it will have the same effects as before and obliterate what little good is left of the financial system.

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rab55 — Jun 20, 2026
Subject: S7-2026-15 From: rab55 Affiliation: Jun. 20, 2026 SHOULD CONTINUE WITH 4 YEARLY SIGNATURES..IF YOU HAVE NOTHING TO HIDE..WHY CHANGE IT..HONESTY IS THE BEST POLICY

Rachael McManus — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rachael McManus Affiliation: Jun. 20, 2026 We have the right to continue to receive information. As the law already states; quarterly, stop trying to skirt around what you are obligated to do by law

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Rachel Mahone — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Mahone Affiliation: Jun. 20, 2026 SEC should not take vital info away from us. Quarterly disclosures should not be eliminated.

Rachel Pratt — Jun 20, 2026
Subject: S7-2026-15 From: Rachel Pratt Affiliation: Jun. 20, 2026 Fraud and other illegal acts are still ILLEGAL!

Please keep on reporting quarterly.
This matters to me because corporations continue to have powerful
effects on ordinary citizens and the SEC exists to protect us!

Rachel Pratt
Monte Rio, CA

Rachelle Europa — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rachelle Europa Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We don't need another Enron! My parents lost tens of thousands of dollars when Enron happened.

You are simply creating another way for corporations and the top 1% to grift the American people.

I am so very tired of the new low the government has achieved.

Can we please go back to a place where SEC and the government protected Americans and their investments?

Changing this will harm more Americans and we cannot afford to have less faith in our institutions.

Please do not change quarterly filing and signatures.

Sincerely, Rachelle Europa

Ralph Baker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ralph Baker Affiliation: Jun. 20, 2026 In the days before computers, I could see the justification for doing semiannual evaluations, but now with the ability to do evaluations much faster on computers, there is no justification for going back to semiannual evaluations, none whatsoever. Ralph Baker

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Ralph Hruby — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ralph Hruby Affiliation: Jun. 20, 2026 A terrible idea. This is bad for every investor except for insiders. Six month reporting was a failure when it was tried 50+ years ago. No reason to believe it will be successful now. To the contrary history is likely to repeat itself.

Sent from my iPhone

Ralph Irons — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ralph Irons Affiliation: Jun. 20, 2026 Investors need transparency in order to make investment decisions. Any company which cannot afford quarterly reports should not be eligible for public trading. Shame on greedy CEOs who want to hide their

shenanigans behind less frequent reporting!

Ralph Kaden — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ralph Kaden Affiliation: Jun. 20, 2026 My name is Ralph Kaden and I'm 83 years old. I do not have time to recover if my investment portfolio takes a hit, which, I believe, has a much greater chance of happening with semi-annual reporting than with quarterly reporting. This was tried once before in 1955 and the experiment was deemed a failure in 1970. We should not make the same mistake a second time.

Ram Kuppa — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ram Kuppa Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors and public need honest and transparent financial details from cororations to make investment decisons. The rule S7-2026-15 weakens it. Please do not allow.

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ramona padilla-dus — Jun 20, 2026
Subject: S7-2026-15 Comment From: ramona padilla-dus Affiliation: Jun. 20, 2026 We want to stay informed! Keep the quarterly reporting! Biannual does NOT work for the American citizen!

Sent from my iPhone

Ramona Scott Kemp — Jun 20, 2026
Subject: S7-2026-15 From: Ramona Scott Kemp Affiliation: Jun. 20, 2026 It's time you people stopped working so hard at hiding your income & how much you pay your worthless entitled members of the BOARD!

Rance Ryan — Jun 20, 2026
Subject: S7-2026-15 From: Rance Ryan Affiliation: Jun. 20, 2026 White collar fraud is no different than bank robbery. The penalty should be just as severe.

Sent from my iPhone

Randall C Hardwick — Jun 20, 2026
Subject: S7-2026-15 From: Randall C Hardwick Affiliation: Jun. 20, 2026 Do we really need another Enron debacle???
Ken Lay funeral was a closed casket no body.

Stop the rollback.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Randall Fry — Jun 20, 2026
Subject: S7-2026-15 From: Randall Fry Affiliation: Jun. 20, 2026 Dear SEC. You need to keep the rules for signatures quarterly. There is NO reason to make it longer, keep them honest!!

Randall Rhodes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Randall Rhodes Affiliation: Jun. 20, 2026 Keep I as is. This will let only insiders know when companies are gaining or failing.

Sent from my iPhone

Randy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Randy Affiliation: Jun. 20, 2026 Quarterly reporting is essential for investors to determine the momentum of equities that are owned. Please keep the reporting periods as they are. Many of us that are retired on Social Security with no pension rely on dividends from on our holdings to survive.
Randy Cronover
Retired on SS
Genesee County
Michigan

Randy Arnone — Jun 20, 2026
Subject: S7-2026-15 Comment From: Randy Arnone Affiliation: Jun. 20, 2026 My name is Randy. I'm retired and your rule change is not fair to retail investors especially if a privileged few have access to information. I think this is not a level playing field!

Sent from my iPhone

Randy Marchand — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Randy Marchand Affiliation: Jun. 20, 2026 Stop this nonsense

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Randy Shaul — Jun 20, 2026
Subject: S7-2026-15 Comment From: Randy Shaul Affiliation: Jun. 20, 2026 Randolph Shaul, retired military. I have significant money invested in equities. I well remember ENRON the market crashes in 2008-9. Keep companies reporting quarterly. Especially in this high inflation environment. 6 months is a long time to not report to the shareholders. AI should ease the burden of quarterly

reporting.

Raul Ricano — Jun 20, 2026
Subject: S7-2026-15 Comment From: Raul Ricano Affiliation: Jun. 20, 2026 Raul Ricano
Leader, Technical Marketing Engineer

We need more factual information available often, not less. Keep the reporting as it is today so people can make better decisions and not twice a year. Too much time passes in 6 months to be able to course-correct investments in a timely fashion.

Thanks
-Raul
Sent from Gmail Mobile

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ray m — Jun 20, 2026
Subject: S7-2026-15 Comment From: ray m Affiliation: Jun. 20, 2026 We live busy lives and quarterly is a great reminder of how our investments are doing. It is only right to inform us, the investors, on how well our money is doing and how much, in dividends,
we have received on a quarterly bases . This decision gives an odor of deception.

Yahoo Mail: Search, Organize, Conquer

Ray Sugai — Jun 20, 2026
Subject: S7-2026-15 From: Ray Sugai Affiliation: Jun. 20, 2026 This quarterly reporting will keep these CEOs honest, while preventing dishonest/criminal transactions.

MSgt. Raymond Sugai, USAF, retired

Sent from my iPad

Ray Van Ostran — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ray Van Ostran Affiliation: Jun. 20, 2026 The crooks are active in America and most of them work for the government.

Raymond Coletta — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Raymond Coletta Affiliation: Jun. 20, 2026 raymond coletta, field technician in new york, I believe corporations should continue with quarterly reporting of their earnings to ensure they are transparent about their financial situation to ensure the shareholders are informed.

Sent from my iPhone

Raymond Crowel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Raymond Crowel Affiliation: Jun. 20, 2026 As an investor I value the transparency of quarterly reporting. The market is far too volitaile and too full of insider trading for this to be acceptable.

Raymond Stewart — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Raymond Stewart Affiliation: Jun. 20, 2026 This discussion has convinced me that our political instability is infecting the market and traditional securities are nolonger safe. time to pull out.

RC Weber — Jun 20, 2026
Subject: S7-2026-15 Comment From: RC Weber Affiliation: Jun. 20, 2026 What is so difficult about quarterly reporting? It helps keep
corporations and corporate bosses honest and, thus, it is well worth it.

Regards,
RC Weber

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This email has been checked for viruses by AVG antivirus software.
www.avg.com

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rcm2527 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: rcm2527 Affiliation: Jun. 20, 2026 Every 6 months is to long. A company can go from profit to bankruptcy to 6 months due to major quality issues , canceled orders law suits. Quarterly reporting is a must.

Sent from my Galaxy

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rdm lbny — Jun 20, 2026
Subject: S7-2026-15 Comment From: rdm lbny Affiliation: Jun. 20, 2026 Quarterly reporting keeps

companies honest and investors aware.

Rich DiMitri
Long Beach, New York

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reba k — Jun 20, 2026
Subject: S7-2026-15 Comment From: reba k Affiliation: Jun. 20, 2026 We have the right to know what is happening with our money and investments. This just make you look sneaky and criminal. Please do not make this change just because you think you can. There is a reason this became a policy to begin with.

Thank you
Rebecca Knapp
Certified Pharmacy Technician

Rebeca DuBose — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rebeca DuBose Affiliation: Jun. 20, 2026 My name is Rebeca I am a medical assistant. I believe quarterly reporting should remain the standard and be required. Transparency is our greatest tool against poor business practices and fraud.

Rebecca Antonucci — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Antonucci Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Enough with the gap between the rich and the poor. Hiding information from people like myself and countless others who are trying to make a living and finding it harder and harder is just outright unfair and goes against the values that I was taught this country was founded on. We need transparency so people can make informed decisions. Do not take this away from people who are already struggling to make ends meet and just trying to raise families and have enough to support their children's futures.

Rebecca Audet — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rebecca Audet Affiliation: Jun. 20, 2026 Provide ppl with all the help they need; do not cut or change it.

Plant flowers! Especially flowers native to your area. This helps native bees and increases environmental resiliency.

Rebecca Buswell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Buswell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: This proposal is bad for investors because it would reduce the frequency by which we see companies' data .

Rebecca Cox — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Cox Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want to be able to receive a quarterly report. This is essential information for investors! Do not change it!

Rebecca Haynes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rebecca Haynes Affiliation: Jun. 20, 2026 It should be kept so that we the people know what they're doing.

Sent from my iPhone

Rebecca Hilario — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rebecca Hilario Affiliation: Jun. 20, 2026 Rebecca Hilario, Sales. SEC, your job is to literally protect the average investor, NOT the greedy corporate oligarchy. You should be ashamed.

Sent from my iPhone

Rebecca James — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rebecca James Affiliation: Jun. 20, 2026 My name is Rebecca James and I live in FL. I manage $2 million in assets that are everything my husband and I have worked for and invested for our retirement. As retail investors we must do research and make judgment calls about whether a company continues to hold our trust for us to stay invested. Quarter by quarter, year by year, sector by sector we make decisions that make us financially successful. Do not think about this decision lightly. We need this info and must demand the reporting we have come to expect! You make decisions everyday that line the pockets of the wealthy. Please do not jeopardize a system that has worked to keep a modicum of transparency so that retail investors can navigate the stock market. If companies don't want to make their info public, they should take the company private!

Rebecca Kimmons — Jun 20, 2026
Subject: S7-2026-15 From: Rebecca Kimmons Affiliation: Jun. 20, 2026 You people are taking full advantage of having a vicious crook in the White House, surrounded by an assortment of low-lifes, some of them with fancy educations and resumes. They all stink, and so will you if you capitulate. Is there any decent person among you, or do you even know what decency is now? HOLD THE LINE for integrity, and if that line has been erased, DRAW A NEW AND BETTER ONE. Maybe your mothers didn’t know right from wrong and that’s why you don’t, either. If you need to get re-educated, re-sensitized, or made aware for the first time, I’ve got some jobs for you that would give you some insight. You with the reins in your hands—prove yourself worthy, if you even know what that means. Hold the line against corruption. Make rules that hold people accountable. My name is Rebecca Kimmons. I am a retired business owner, a career public relations practitioner who spent

an entire career in West Virginia, which is and was run like Hungary under Viktor Orban. I still believe in the promises of American democracy and in the power of the Constitution. Don’t trample it, like stampeding pigs. —Rebecca Kimmons, Charleston, WV

Sent from my iPhone

Rebecca McCool — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca McCool Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
If you want people's money I would start by being upfront and honest . Long standing relationships always start with honesty, integrity and a fair amount of equal give and take . In this day and time some people think that it is more about how quickly they can make money but the real "winners" know that they cannot accumulate wealth without others and also know that respecting the people they bring with them is the most important valuable asset they have. Beware of your own ego. It does not serve you.

Rebecca Palumbo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rebecca Palumbo Affiliation: Jun. 20, 2026 Rebecca Palumbo, Creative Director
I own a marketing and design firm, one of millions of small businesses across the country. I am what Republicans want; a hard working, tax paying, entrepreneur who built a business from the ground up. I want my retirement savings and investments protected by full transparency!

Rebecca Palumbo
708-250-5444

Please excuse Siri’s errors and often nonsensical autocorrect.

REBECCA RUDOLPH — Jun 20, 2026
Subject: S7-2026-15 Comments From: REBECCA RUDOLPH Affiliation: Jun. 20, 2026 06/20/26

Six months is inadequate and shows signs the SEC wants to operate poorly. Recently we have seen an over abundance of theft from government and business with shaky manipulations. It is time to be more diligent, not less.

Rebecca R Rudolph

Rebecca Slay — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rebecca Slay Affiliation: Jun. 20, 2026 History has shown these men cannot be trusted, the must be accountable

~ Rebecca

🌻
"those who contemplate the beauty of the earth find reserves of strength that will endure as long as life lasts."
~ rachel carson, a sense of wonder

Rebecca Thomas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Thomas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is just a bad idea and takes away so much autonomy equally provided access to information

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Rebecca Vance — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rebecca Vance Affiliation: Jun. 20, 2026 You know if everyone would just do the right thing and love one another the world would be a better place. As it stands corporation's and government can only takes much before they bleed the turnip dry. What are yall going to do when "We the People"have nothing left for you to steal? Reveal monthly

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Rebecca VanderMalle — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rebecca VanderMalle Affiliation: Jun. 20, 2026 Rebecca VanderMalle, retired, Portland Oregon. I scrimped and saved for 45 years of work, single parent and zero child support from the ex. This change is a terrible idea, like so many of this administration. I'm very opposed to this kind of reporting being done twice a year. What are companies trying to hide from their investors? This cannot and should not stand! Going backwards again!

Sent from my iPhone

Rebecca Walker — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Walker Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not take this opportunity for the common man to participate in financial planning. Allow

and support for all to succeed.

Rebecca Webb — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Webb Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: hard to believe that you would allow companies to report biannual. This needs to remain quarterly, just like for small businesses with taxes. This isn't a good policy. Keep it simple and as is.
Thank you,
Rebecca Webb

Recordings Are Everywhere — Jun 20, 2026
Subject: S7-2026-15 From: Recordings Are Everywhere Affiliation: Jun. 20, 2026 Eric, retired, Wa How can we go back to a period when it is possible for a company to hide the money they make. Nron cheated us out of a lot of money for all who are in the stock market. As a country that is taking money away from people on social security. How can we survive? In 2034 everyone will loose about 22% on SS. These corporations should be held to a higher standard not released for these standards.

Regina Shealy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Regina Shealy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Release the reports at the

Regina Villanueva — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Regina Villanueva Affiliation: Jun. 20, 2026 I would like to formally request that the reporting frequency for my investment portfolio be adjusted to a quarterly schedule. This change would significantly enhance my ability to maintain a comprehensive understanding of performance trends, facilitate more proactive oversight, and support informed strategic decision-making regarding my financial objectives.

Sincerely,
Regina Villanueva

Reigh Pelley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Reigh Pelley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This change should not be allowed. I think this would even increase the extremes in our land with the rich having resources to get richer and the poor and middle class being harmed in the process.

Renata Petropoulos — Jun 20, 2026
Subject: S7-2026-15 From: Renata Petropoulos Affiliation: Jun. 20, 2026 Corporate accountability is essential at all times, especially when the inequality in taxation is so great. The greed at the top of the companies is untenable and “trickle down” does not work. We seem to be in a time when corporations are merging with government and there is less and less oversight on their practices. Leave this existing law in place - please don’t give them more leeway.
I am in Los Angeles.
Sincerely/ Renata Petropoulos

Renée Beaulieu — Jun 20, 2026
Subject: S7-2026-15 Comments From: Renée Beaulieu Affiliation: Jun. 20, 2026 My name is Renee Beaulieu and I am a 40 year retired teacher. I worked hard, put money away for retirement and now I feel that you want people like me to pay what should be paid by corporations. I believe it is greatly important that quarterly reporting stays. KEEP IT QUARTERLY!

Sent from my iPhone

Renee Casbergue — Jun 20, 2026
Subject: S7-2026-15 Comments From: Renee Casbergue Affiliation: Jun. 20, 2026 I don't see ANY reason to move away from quarterly reporting except to benefit those with insider information who will be free to divest poorly performing assets or buy those gaining value before the general public even has a chance to react. Hold companies accountable to the public by maintaining quarterly reporting!

Renée Casbergue, Ph.D.
Metairie, Louisiana 70006

Sent from my iPhone

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renee friedman — Jun 20, 2026
Subject: S7-2026-15 Comments From: renee friedman Affiliation: Jun. 20, 2026 Everyone must be held accountable in these times of corruption & continuous change, to keep everything just & safe for as many humans as possible! Do what you know is right, now before you are all brought to justice & your good lives become a shadow of what they were!

Renee Kerns — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Renee Kerns Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Citizens work, put money away for retirement so they can enjoy life. Allowing these companies to not be transparent would be a travesty. Our country is suffering BIG TIME due to the haves prioritizing their greed. Transparency and timely reporting is a must

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Renee Kube — Jun 20, 2026
Subject: S7-2026-15 Comment From: Renee Kube Affiliation: Jun. 20, 2026 To Whom It May Concern:

My name is Marie Renée Kube. I'm a nonprofit program director. As such, I don't make a salary as high as those in comparable positions in for-profit companies. My investments are more important than ever, as I will need those funds during my retirement years.

We live busy lives, and quarterly reporting is a great reminder of how my investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly basis. Cutting reporting to semi-annual provides less transparency to regular investors, as well as possible advantages to insiders.

I'd be willing to move my money to companies that value transparency to all of their investors.

Thank you for this opportunity to comment on this important matter,

M. Renée Kube

Renee Lorenz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Renee Lorenz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Less transperity means less Honesty. We need Honesty more than ever because of all the corruption going on in this country. Without quarterly information investors can't make heads or tails of how a company is doing & what to invest in. Knowledge is Power & it's only fair to investors to put out this information quarterly! If the SEC isn't allowing quarterly information, I believe it's trying to hide something from investors, something that will only benefit a few people & not MOST of Investors! Shame on U for even thinking of withholding this vital information. It'll be another form of corruption. I believe the Supreme Court would rule against such a move as it would violate the Freedom of Information Act. Don't let this happen!

Renee Picard — Jun 20, 2026
Subject: S7-2026-15 Comment From: Renee Picard Affiliation: Jun. 20, 2026 It's my money I have a right to see where and what's happening with it! This way I can make informed decisions.
Renee, retired business owner.

Renee Prince — Jun 20, 2026
Subject: S7-2026-15 Comments From: Renee Prince Affiliation: Jun. 20, 2026 Keep it Quarterly

Sent from my iPhone

Renee Rausch — Jun 20, 2026

Subject: My view on Rule S7-2026-15 From: Renee Rausch Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
STOP screwing the American public!!!!!!

Renee Russak — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Renee Russak Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Don't break what's not broken. Quarterly reporting is an important data tool for regular investors. It's hard enough to ascertain quality information in a transparent way that is supported by regulatory requirement. Don't take that away with less frequent reporting; or is the SEC now in the pocket of big political money corp donors now too?

Reneyro Terc — Jun 20, 2026
Subject: S7-2026-15 From: Reneyro Terc Affiliation: Jun. 20, 2026 Reneyro Terc retired warehouse worker and i think it should be left alone keep it the way it is we need integrity from big companies

Sent from my iPhone

Renita Schultz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Renita Schultz Affiliation: Jun. 20, 2026 We need to know are accounts are quarterly!

Renita Schultz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Renita Schultz Affiliation: Jun. 20, 2026 We need to know are accounts quarterly! My accounts are quarterly.

Resa Kasl — Jun 20, 2026
Subject: S7-2026-15 Comments From: Resa Kasl Affiliation: Jun. 20, 2026 I am a retired Habilitation Training Specialist from Oklahoma. Please continue with quarterly reporting of our earnings. Many things can happen in six months that could affect how we move forward with our investments. Thank you for taking this into consideration.

Reta Kerr — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Reta Kerr Affiliation: Jun. 20, 2026 No one can afford of losing their money especially in this economy

Get Outlook for iOS

Rev. Tomi Thompson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rev. Tomi Thompson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
People need vital information and widespread fraud has to be stopped.
For the good of everyone, don't allow companies andarkets to hide important information from the public. The public has a right to know.
Sincerely,
Rev. Tomi Thompson

Rev. Vera — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rev. Vera Affiliation: Jun. 20, 2026 Keep It Quarterly!

Rex Brower — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rex Brower Affiliation: Jun. 20, 2026 Leave it alone or make it every month

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Rhonda Butzke — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Butzke Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not support removing quarterly reporting. This is terrible for anyone investing and only hides corruption. Information needs to be available to hold companies accountable for their actions and communicate important information to help support markets.

Rhonda Hamborsky — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rhonda Hamborsky Affiliation: Jun. 20, 2026 Quarterly reporting provides the kind of transparency investors both need and demand. As a market investor, I would feel too much risk is introduced if we return to only seeing financial reporting twice annually. I would seriously question keeping money in the market, seeking instead other ways in which to protect my nest egg and investments.
Thank you and please keep us as transparent and educated as we are through quarterly reporting.
Rhonda Hamborsky
(Retired) Director at AT&T

Rhonda Malinsky-Rockwell — Jun 20, 2026
Subject: S7-2026-15 Comments KEEP QUARTERLY REPORTING!! From: Rhonda Malinsky-Rockwell Affiliation: Jun. 20, 2026 Keep it QUARTERLY!!
Do not allow quarterly reporting to be eliminated!!
This will allow even more corporate fraud !!

Rhonda Malinsky Rockwell

Owner
Lumina Speech Services

Speech Therapy
speech & language development ~ listening skills & literacy skills
Therapy provided in the privacy of your home, online or at our location.

724-366-1166

Rhonda Williamson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rhonda Williamson Affiliation: Jun. 20, 2026 If they hold my investment, keeping reporting quarterly keeps me in if it's longer. Investors, at least this one, will hold our own money to lessen the change of loss or no gains.

Sent from my iPhone

Ricardo Cisternas — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ricardo Cisternas Affiliation: Jun. 20, 2026 Please keep the reporting rules regime the way it is nowadays. It is fundamental for the transparency of markets to allow investors to make good decisions. Less reporting will inevitably lead to more business fraud.

Thank you!

Ricardo Cisternas
Carlsbad, California.

Sent from my iPhone

Rich Arsenault — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rich Arsenault Affiliation: Jun. 20, 2026 Keep the quarterly reports.

There is to much corruption in this day and age.

Richard and Karen Arsenault
Retired and living on fixed income.

Rich Dugger — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rich Dugger Affiliation: Jun. 20, 2026 Keep it like it is.
Rich Dugger.

Rich or Caroline — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rich or Caroline Affiliation: Jun. 20, 2026 Keep it! Period.

Rich Potter — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rich Potter Affiliation: Jun. 20, 2026 This sounds like a bad idea. Like Citizens United and repealing Glass-Steagall.

Please explain how less transparency for corporations is a good thing for America.

It sounds like you want to deliberately erode the trust we have in government institutions.

It sounds like some corporate lobbyists are bribing the SEC so they can get away with more murder than they already do.

Please don't do this. --

You are a lovely person.
If anyone ever tells you otherwise,
tell them Rich Potter says they're wrong.

www.RichPotter.com

Richard Alexander Hall (Alex) — Jun 20, 2026
Subject: S7-2026-15 From: Richard Alexander Hall (Alex) Affiliation: Jun. 20, 2026 Really? Right

now? Reducing accountability ANY time, but especially NOW?

CEOs can and should certify their books quartery. I am AGAINST the proposed rule change.

Richard and Pushpa Knottenbelt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard and Pushpa Knottenbelt Affiliation: Jun. 20, 2026 Cogent reasons to maintain the quarterly reporting. I am not a shareholder but do understand the need for accountability. All the modern means make that reporting routine, surely?

Richard Knottenbelt (12425 Magic Mist Rd NE Albuquerque New Mexico 87122)

Richard Barth — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard Barth Affiliation: Jun. 20, 2026 Quarterly reporting makes sense. Please keep it

Thank you

Sent from my iPhone

Richard Booth — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Booth Affiliation: Jun. 20, 2026 I have been investing for 30+ years and quarterly reporting is critical to keep the public informed and keep our markets the envy of the world.

Sent from my iPhone

Richard Canzano — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard Canzano Affiliation: Jun. 20, 2026 Stop this immediately it’s only another way to keep the big corporations to mislead and cause loss for the smaller investors it’s a money grab ! Totally against this!

Sent from my iPhone

Richard Cox — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Richard Cox Affiliation: Jun. 20, 2026 Semi annual reporting is the dumbest god **** idea.

Richard D'albert — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard D'albert Affiliation: Jun. 20, 2026 I think it’s too much freedom to manipulate the market/system.

Richard Daniel — Jun 20, 2026
Subject: S7-2026-15 From: Richard Daniel Affiliation: Jun. 20, 2026 Quarterly sounds better for all involved. There is no reason to not be open to the public owners, what exactly they own!

Richard Durkin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard Durkin Affiliation: Jun. 20, 2026 From Richard Durkin, retired:
I am AGAINST this proposal to eliminate quarterly reporting. That would reduce transparency and give less warning about developing problems. With automation in accounting, SEC should consider monthly reporting instead.

Sent via iPhone. Brevity On.

Richard E Scott — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard E Scott Affiliation: Jun. 20, 2026 Keep it as it is! Greed has gotten way out of control. The ones a top screw the little man!

Sent from my iPhone

Richard Geary — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Geary Affiliation: Jun. 20, 2026 Nothing held in darkness can live. Make sure these financial institutions report at every possible opportunity. Not when they say but when we the U.S. consumers and investors say.

Richard K. — Jun 20, 2026
Subject: S7-2026-15 From: Richard K. Affiliation: Jun. 20, 2026 This era of giving criminals a free pass after their crimes must stop.

Richard Keirn — Jun 20, 2026
Subject: S7-2026-15 From: Richard Keirn Affiliation: Jun. 20, 2026 Report quarterly, complete with a signature of verification from the CEO.
Just like the rest of the grown up world.
Richard Keirn, MD, FACP

Get Outlook for iOS

Richard Laverentz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Laverentz Affiliation: Jun. 20, 2026 Not having complete transparency will allow companies to make more shady deals to maximize profit and let the little guy supporting the company suffer the burden of losses.
Only government level representatives that would allow this are sitting on the side of the table that takes the most profit at the least risk. Remember those that gave you your job and why they gave it to you.

Richard Lees — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Richard Lees Affiliation: Jun. 20, 2026 Leave things as they are!!

Sent from my iPhone

Richard Metzger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Metzger Affiliation: Jun. 20, 2026 I am opposed to changing the quarterly reporting schedule to semiannually. This change would put average investors at a disadvantage by keeping them in the dark for long periods of time and preventing them from staying informed .

Sent from my iPhone

Richard Moore — Jun 20, 2026
Subject: S7-2026-15 From: Richard Moore Affiliation: Jun. 20, 2026 Richard Moore
State Licensing Manager
Pahoa, Hawaii

This is important to all persons with retirement plans because quarterly reporting makes companies and their executives accountable to the investors who are depending on their investments

Sent from my iPhone

Richard Pasley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Pasley Affiliation: Jun. 20, 2026 Stop trying to screw the American people

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Richard Sugatt — Jun 20, 2026
Subject: S7-2026-15 From: Richard Sugatt Affiliation: Jun. 20, 2026 As shown by the closure of Hormuz, the economic outlook can change rapidly, much more rapidly than quarterly. Therefore quarterly reporting should be required.
Richard Sugatt

380 Main St. unit 1
Wallingford, CT 06492.

Sent from my iPad

Richard Thompson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Richard Thompson Affiliation: Jun. 20, 2026 Richard Thompson retired. If gives Company's more time to manipulate their finances, keeps invested in the dark longer we

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Richard Turner — Jun 20, 2026
Subject: S7-2026-15 From: Richard Turner Affiliation: Jun. 20, 2026 Please do not cut corners. Because of lack over sitel many people to including myself fell in to Enron's deception and lost my retirement. Now I struggle day to day, please do not let this happen again.

Get Outlook for Android

Richard Valentino — Jun 20, 2026
Subject: S7-2026-15 From: Richard Valentino Affiliation: Jun. 20, 2026 With the advent of AI, crypto and global scamming it is even more important than ever to ensure ongoing monitoring of investment businesses. Rich Valentino, retired IRS, Colorado.

Richard Willis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Richard Willis Affiliation: Jun. 20, 2026 Richard Willis. Retired and living on investments. Quarterly reporting allows greater transparency. Protect the investor. Past records indicate this is better for investors that rely on returns.

Sent from my iPhone

Richard Woodcock — Jun 20, 2026
Subject: S7-2026-15 Comments From: Richard Woodcock Affiliation: Jun. 20, 2026 Keep quarterly reports for businesses- 6 months reporting would lead to abuses and investors would suffer.

Sent from my iPhone

Rick Bilbie — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rick Bilbie Affiliation: Jun. 20, 2026 More transparency

means quarterly reporting. Less transparency means going back to semi annual reporting.

Rick Booth — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rick Booth Affiliation: Jun. 20, 2026 I have been investing for 30+ years and quarterly reporting is critical to keep the public informed and keep our markets the envy of the world.

Richard Booth
Indiana

Sent from my iPhone

Rick Cox — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rick Cox Affiliation: Jun. 20, 2026 I get monthly statements from my investment company. And I am thankful when I receive these each & every month! I can't imagine anthing less than quarterly much less 6 months!

I tracked my portfolio and asked questions when the market dropped January 2025. I was very deliberate protecting my investments.

I CANNOT envision what i would have done If the monthly reports came every SIX MONTHS.

That proposed 6 months does nothing but allow the "big boys" have an opportunity to screw the little guy!

I absolutely am against the SEC reducing a required quarterly report to 6 months... NO!!

Rick Cox, CEM
270.922.1657

Rick Fagerudd — Jun 20, 2026
Subject: S7-2026-15 From: Rick Fagerudd Affiliation: Jun. 20, 2026 stop this insanity, no more special deals for corporations, enough!!!

no no no stop it now

Sent from my iPhone

Rick Goodell — Jun 20, 2026
Subject: S7-2026-15 From: Rick Goodell Affiliation: Jun. 20, 2026 My name is Richard L. Goodell and I am a Massage Therapist. You may ask why I'm concerned about this ruling, I live in CA and lived through the ENRON / CA energy crisis in the 90's. Our current government has been ending protections for our People on every level. Please Don't Fail US, Stand Up for the Citizens and Investors. Keep the requirements of Quarterly Signatures.

Sent from my iPhone

Rick McCormick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rick McCormick Affiliation: Jun. 20, 2026 Keep reporting on a quarterly basis... No longer than that.

Get Outlook for Android

Rick Medeiros — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rick Medeiros Affiliation: Jun. 20, 2026 Keep it Quarterly!!!!

Rick Parsons — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rick Parsons Affiliation: Jun. 20, 2026 Being able to maintain and possibly improve upon my limit funds instead of losing them is of great importance to me. Thus, quarterly reporting is of the utmost importance to me so that I am kept informed with greater speed.

Rick Parsons
Educator

Rick Sutton — Jun 20, 2026
Subject: S7-2026-15 From: Rick Sutton Affiliation: Jun. 20, 2026 Rick Sutton, investor, Illinois. Not only should companies traded on public markets continue to be required to report quarterly, private companies of $1B valuation that trade stock in non-public markets should be required to report semi annually with the same legal rigor.

Rick Sutton
Home 618-693-1132
Mobile 618-402-8719

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rickchaloux — Jun 20, 2026
Subject: S7-2026-15 From: rickchaloux Affiliation: Jun. 20, 2026 So simple! No rollback!!

Rickl — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rickl Affiliation: Jun. 20, 2026 Rick LaBanca software engineer.
With technology as it is, reporting frequency should be easier than ever.
Therefore it sounds like just a desire to be less transparent.
I want more information, not less.

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ricky Morris — Jun 20, 2026
Subject: S7-2026-15 Comments From: ricky Morris Affiliation: Jun. 20, 2026 Just the Rich fixing it so they get RICHER ! And the middle class gets even smaller!!! It's time to take our country back , WE THE PEOPLE SHOULD BE MAKING THESE RULES NOT GIANT CORPORATIONS!!!

Sent from my iPhone

Ricky Reynolds — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ricky Reynolds Affiliation: Jun. 20, 2026 What ever happened to a government for the people, by the people? Wall street is already rigged or at least favors business. With new AI capabilities, keep reporting quarterly should be pretty easy. I support quarterly reporting.

Ricky Reynolds
Sanford, Florida

Rina Hannon — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rina Hannon Affiliation: Jun. 20, 2026 This is insane! Another form of robbery by the rich & corporations. WHEN WILL THESE CRIMINALS BE STOPPED??????

Sent from my iPhone

Rita Fair — Jun 20, 2026

Subject: S7-2026-15 Comments From: Rita Fair Affiliation: Jun. 20, 2026 To Whom It May Concern,

I believe in quarterly reports as it tracks my investments. This in return helps me to make decisions about where my money is being invested.

I need to make sure my money is working properly for me and not some CEO that I don't even know. It is not their money to profit off of by changing the regulations.

I retired as a nurse after 40 years in the profession.

I want to be able to afford and do the things that matter to ME in retirement.

V/R,
Rita Fair, Retired Nurse

Rita Houlihan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rita Houlihan Affiliation: Jun. 20, 2026 From: Rita L. Houlihan, Retired, 895 West End Ave. NY, NY 10025 To keep informed, USA investors need Quarterly Reporting! Please do not change it to anything less. Thank you.

Rita Johnson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rita Johnson Affiliation: Jun. 20, 2026 You have used invest in your company we want reporting every 3 months and any contributions to lobbists and politicians by name and amount

RIta johnson

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

RITA ROEDIG — Jun 20, 2026
Subject: S7-2026-15 Comments From: RITA ROEDIG Affiliation: Jun. 20, 2026 Keep it Quarterly! The average SMALL Stockholder doesn't follow the Market everyday like Big Investors. We Need Quarterly updates for our Protection!

Sent from my iPhone

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rjscott57 — Jun 20, 2026
Subject: S7-2026-15 From: rjscott57 Affiliation: Jun. 20, 2026 Don't change this law. It's needed the is so much corruption let's make it harder not easier.

Rob Driemeyer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rob Driemeyer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission
Transparency is the key to all. This new bill is allowing to much time to pass without knowing the fundamentals of what's driving the business.

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rob Lazarus — Jun 20, 2026
Subject: S7-2026-15 Comments From: rob Lazarus Affiliation: Jun. 20, 2026 What are you nuts? Let’s create a gateway for financial abuse! Also. Make all senior management sign they have reviewed the documents. No one hides.

Rob

Rob Mick — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rob Mick Affiliation: Jun. 20, 2026 This is a horrible idea. Is the SEC trying to spark civil unrest by rolling back the regulations that protect our Life Savings from Wall Street predation? Do you remember Luigi Mangione?

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rob moore — Jun 20, 2026
Subject: S7-2026-15 Comment From: rob moore Affiliation: Jun. 20, 2026 This is total b*******. This is against everything. A public company should be doing. Everything should be transparent except for rnd
The only reason to do this is to commit fraud or to line their own pockets. That is, it? It does no good for the the investor at all!!!

Rob Reck — Jun 20, 2026
Subject: S7-2026-15 From: Rob Reck Affiliation: Jun. 20, 2026 The proposal to end quarterly earnings reportsis a giant step backwards. Requiring businesses to report quarterly has worked well and has provided investors with needed feedback on the financial well-being of their investments. The US economy has faced many challenges in the years. It is difficult to name a time when quarterly reports were a major factor in unemployment, inflation, or interest rates. When a person checks their temperature, it is not the thermometers fault that they have a fever.

Rob Reck — Jun 20, 2026
Subject: S7-2026-15 From: Rob Reck Affiliation: Jun. 20, 2026 This is a giant step backwards. Requiring businesses to report quarterly has worked well and has provided investors with needed feedback on the financial well-being of their investments. The US economy has faced many challenges in the years. It is difficult to name a time when quarterly reports were a major factor in unemployment, inflation, or interest rates. When a person checks their temperature, it is not the thermometers fault that they have a fever.

Rob Warner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rob Warner Affiliation: Jun. 20, 2026 Quarterly reporting is not too much to ask for. More transparency not less.

Sent from my iPhone

ROBBEE FIAN — Jun 20, 2026
Subject: S7-2026-15 From: ROBBEE FIAN Affiliation: Jun. 20, 2026 Transparency is important for everyone! quarterly reporting is the only way to keep CEO's honest.
Robbee Fian
Small business owner

Robbin Baker — Jun 20, 2026
Subject: S7-2026-15 From: Robbin Baker Affiliation: Jun. 20, 2026 Robbin, Retired, Texas: I believe it would not be in the best interest of interested parties to increase the time between reporting. Quarterly reporting should continue as it is. A lot more can happen in six months whether it is good or bad.

Robert — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert Affiliation: Jun. 20, 2026 more reporting not less please ! See Enron or Penn Central for reasons why.

From RJG
robert gould

Robert 2nd — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert 2nd Affiliation: Jun. 20, 2026 RJDesgrosellier
Senior Engineer - retired

Companies still must keep their books and still have to report to their boards. Whether somebody invests $10,000 or $10,000,000, less reporting really increases the impact to the smaller investor.
LEAVE IT AS IS!!
Large companies won't save much $ but the proposed change will mostly have a heavy impact on the level of trust of the SEC the public investor has already taken a hit on.
I believe the SEC should keep their quarterly reporting AS IS!!

Sent from my iPhone

Robert Adams — Jun 20, 2026

Subject: S7-2026-15 Comment From: Robert Adams Affiliation: Jun. 20, 2026 This is a terrible rule and will harm the exact investor the sec is supposed to protect

Robert L Adams
rladams65@gmail.com
360-818-4752

Robert Boustany — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert Boustany Affiliation: Jun. 20, 2026 This would cut out retail investors

Best wishes

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robert buckholt — Jun 20, 2026
Subject: S7-2026-15 From: robert buckholt Affiliation: Jun. 20, 2026 I vote for quarterly a lot can happen in 6 months compared to 3 months.

Robert Clark — Jun 20, 2026
Subject: S7-2026-15 From: Robert Clark Affiliation: Jun. 20, 2026 A CEO with nothing to hide should not have anything to worry about by signing the quarterly report. Keep the quarterly reporting requirements. I wish that Congress had that requirement too.

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robert cole — Jun 20, 2026
Subject: S7-2026-15 Comment From: robert cole Affiliation: Jun. 20, 2026 You need to leave it quarterly! It’s the only way it works

Sent from my iPhone

Robert Copeland Investor — Jun 20, 2026
Subject: File No. S7-2026-22 From: Robert Copeland To me it seems it was just yesterday (2018-2024) that the SEC and CFTC were raging to have more transparency on SWAPS. Why would anyone wish to get involved with something that will be turned upside down in less than three years. In fact it seems to me that since Mr Orange came into office you have replaced everyone involved in that mishap and unwound everything that was done. Pitiful is the best I can come up with. The one I really like is binaural reporting for the company's. I bet investors love it in the end. Good luck.

Robert Couchman — Jun 20, 2026
Subject: S7-2026-15 From: Robert Couchman Affiliation: Jun. 20, 2026 Robert Couchman president

Ten Penny Opera LLC Hartland WI.
It is so important to return and maintain transparency in all our interactions, this is how we evolve!

Robert Gattanella — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Robert Gattanella Affiliation: Jun. 20, 2026 Please keep the same current policy in place. RJ Gattanella Retired NSB, Fl

Sent from my iPhone

Robert Gill — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert Gill Affiliation: Jun. 20, 2026 When a company seeks funds from investors in the form of shares, it has a duty to be transparent about the financial position of the company and communicate with its shareholders on a frequent and regular basis. Allowing biannual reporting allows the company to keep important information from its shareholders for extended periods of time.

Sent from my iPhone

Robert Hafenbrack — Jun 20, 2026
Subject: S7-2026-15 From: Robert Hafenbrack Affiliation: Jun. 20, 2026 Quit supporting criminal behavior

Sent from my iPad

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robert henson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: robert henson Affiliation: Jun. 20, 2026 While precise historical replication is uncommon, underlying patterns and foundational challenges frequently recur in analogous forms. It is therefore imperative to leverage insights gleaned from past experiences and strategic precedents. Our objective must be to thoughtfully analyze these recurring dynamics to proactively avert the recurrence of avoidable errors and ensure a more favorable outcome.

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robert highsmith lawyer — Jun 20, 2026
Subject: File No. S7-2026-15 From: robert highsmith i oppose this amendment. history demonstrates clearly need for clarity and responsibility. keep the rule intact verification quarterly.

Robert Kania — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Robert Kania Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: I highly support cost savings to small businesses. However, if you make yourself a publicly traded company you're probably not that small of a business. Secondly, you should be well aware of the costs of reporting quarterly which is your duty to the public. This burden

is also your responsibility. This policy has a negative inpact for the common public and retail investors. The cost to the public and the damage that would be done to the integrity of the market is far more then the cost savings. I wanted to quote a bunch of cons to this proposal but I am sure you already have seen them all over the Internet. So I will quote this instead, "With great power, comes great responsibility!"

Robert Keat Chandler — Jun 20, 2026
Subject: S7-2026-15 From: Robert Keat Chandler Affiliation: Jun. 20, 2026 Please maintain this policy.

Robert LaMorte — Jun 20, 2026
Subject: S7-2026-15 Comment From: Robert LaMorte Affiliation: Jun. 20, 2026 6 months to create a crisis and steal our money? No way!

Sent from my iPad

Robert Larson — Jun 20, 2026
Subject: S7-2026-15 From: Robert Larson Affiliation: Jun. 20, 2026 It’s imperative to maintain quarterly to protect transparency. I would rather have monthly! Earlier in life, I worked for a private company. While there were some benefits, but safety for investors was not one of them. Let’s not repeat Enron.

Robert M Deems — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert M Deems Affiliation: Jun. 20, 2026 Corporations Need to Continue to File Their Reports Quarterly!

Robert Marshall — Jun 20, 2026
Subject: S7-2026-15 Comment From: Robert Marshall Affiliation: Jun. 20, 2026 Remember what happened in 2008!

Sent from my iPhone

Robert Myers — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Robert Myers Affiliation: Jun. 20, 2026 Quarterly reporting should stay.

Robert Runowski — Jun 20, 2026
Subject: S7-2026-15 From: Robert Runowski Affiliation: Jun. 20, 2026 This was put into law for a

reason, to keep companies honest. Of course they would now want to remove the honesty part. We should all be held to the same level

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Robert Townsend — Jun 20, 2026
Subject: S7-2026-15 From: Robert Townsend Affiliation: Jun. 20, 2026 After experiencing Enron I believe that quarterly reporting remains necessary.

Robert Wall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Robert Wall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Businesses are evolving faster and faster in this technological age. There is a need to be more transparent and frequent with information, not less. Individual investors need to see accurate reporting from companies to make sound financial decisions. Allowing a company to hide critical financial information for half a year is not acceptable. It allows more fraud, insider trading, and adds more volatility to the market which always hurts the smallest investors like me.
Do not move forward with this proposal.

Robert Watkins — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robert Watkins Affiliation: Jun. 20, 2026 We investors demand quarterly input to make informed decisions, please vote accordingly or we will.

Get Outlook for iOS

Robert. BJ Jones — Jun 20, 2026
Subject: S7-2026-15 Comment From: Robert. BJ Jones Affiliation: Jun. 20, 2026 Accountability is for the public good, you know that, do the right thing, continue the protections, as is....

Roberts — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roberts Affiliation: Jun. 20, 2026 Patty Roberts, Retired grandmother, mother, wife, volunteer, inv3stor, attend many social functions

By not reportingvregularly do a huge disservice to the American people. We deserve to know what is going on with money we have invested in all areas of the financial markets to have the same equal opportunities to see happenings so we can make better decisions with our money. Our money, not your money.
To not report quarterly is just legal corruption in the highest form. I am fiercelessy opposed to what you are wishing to implement. The people have been trampled on far beyond what they are willing to accept any longer.

Yours truly,

Patty Roberts

Robin Billmeier — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robin Billmeier Affiliation: Jun. 20, 2026 Keep reporting on a quarterly basis.

Sent from my iPhone

Robin Brooks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Robin Brooks Affiliation: Jun. 20, 2026 Since Trump has been infecting our nation with secretive and rash manipulations despite his promise of transparency, shame on SEC for joining in the murky behavior. Please don't undermine our faith in the operations of this once venerable institution

Sent from my iPhone

Robin Halsey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Robin Halsey Affiliation: Jun. 20, 2026 Keep Quartly Reporting!

We will fight back on these corporate, oligarchic, Zionist attempts to strip the people of our powers, our rights, and our clearly needed oversight.

Robin L. Hall — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robin L. Hall Affiliation: Jun. 20, 2026 Whoa! Nothing like wanting to see how compliant we'll be. Why change it? So the insiders are the only ones making money?
No way!

Sincerely,
Robin Hall

Robin Mayerat — Jun 20, 2026
Subject: S7-2026-15 From: Robin Mayerat Affiliation: Jun. 20, 2026 It's a terrible idea. One that is in line with every evil event of the current administration. Kiss America and democracy goodbye.

Robin o — Jun 20, 2026
Subject: S7-2026-15 Comments From: Robin o Affiliation: Jun. 20, 2026 It is absolutely necessary. There is way too many paperless stocks issued now, as well as over valued businesses that could destroy us. As a recent example Space X stock. $2 trillion in one day?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Robin Roach — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Robin Roach Affiliation: Jun. 20, 2026 Robin Roach, systems analyst, Sarasota FL. Changing the reporting requirement to semi-annually makes it easier for public companies to hide important information from shareholders and the general public. This puts MY MONEY at further risk and makes it more difficult to research new investments. Why would we want to make it any easier for corporate leaders to mislead us? I urge you to leave quarterly reporting in place.

Sent from my iPhone

Robin Samulenas — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Robin Samulenas Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I strongly oppose companies not disclosing their financial information every 3 months. Quarterly statements are critical for making sound financial decisions.

Robin Wyatt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Robin Wyatt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is just another bunch of BULL **** BY A BUNCH. OF CROOKS!
I HAVE ABSOLUTELY NOTHING TO HIDE. WHAT A DIFERENCE IT SHOULD MAKE. OH HONESTY, WHAT A LONELY WORD.
ANY " Bright Idea , from THIS ADMINISTRATION, IS A BAD IDEA!

Rochelle Kethley — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rochelle Kethley Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

As a retail investor I depend on the quarterly reports. Please protect the small investor.

Rocket Scientist0 — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rocket Scientist0 Affiliation: Jun. 20, 2026 I understand moving from quarterly to biannual was to reduce burden on companies. But hiding data for 6 months is not good for America either. Perhaps still require quarterly reporting if company has more than a billion in revenue.

Roderick Parks — Jun 20, 2026
Subject: S7-2026-15 Comments From: Roderick Parks Affiliation: Jun. 20, 2026 Roderick Parks, Project Manager and More time for fraud to grow. Six months is too long and still lying and selling stocks that have tanked does no one good without correct UPDATE DATA...

Sent from my T-Mobile 5G Device
Get Outlook for Android

Roe Mihalik — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Roe Mihalik Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep qyarterly reporting!!

Roger Cook — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roger Cook Affiliation: Jun. 20, 2026 DO NOT CHANGE the current Corporate Financial reporting rules.

Roger D Cook, P.E.

rdcook.pe@gmail.com
734-776-3840

Roma Osterloo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roma Osterloo Affiliation: Jun. 20, 2026 Roma Osterloo: retired : When individuals want to invest or need to sell they need up to date information. Too much movement can occur within a 6 months time and would affect a decision that needs to occur before that 6 month window.

Ron — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Ron Affiliation: Jun. 20, 2026 Don’t change it for change sake. It’s going to cost us thousands we can’t afford!

Sent from my iPhone

Ron Barnes — Jun 20, 2026
Subject: S7-2026-15 From: Ron Barnes Affiliation: Jun. 20, 2026 CEOs should sign every report always and forever.

Ron Gardner — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ron Gardner Affiliation: Jun. 20, 2026 Keep reporting as is!

Sent from my iPhone

Ron Keast — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron Keast Affiliation: Jun. 20, 2026 Ronald keast, warehouse and heavy equipment operator. I invest alot , looking to retire in about 5 years . This is not fair to the average workers and investors. Help the average worker not the big companies. We need all the help we can get in this economy.

Ron Manville — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ron Manville Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
America doesn't need anymore corruption from the Republican Administration. More Loopholes does ny make a bi country.

Ron Morris — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron Morris Affiliation: Jun. 20, 2026 Companies have computers. They know day to day trends. There is a law regarding insider trading, enforce it. Also CHANGE THE REPORTING TO MONTHLY, never quarterly or biennial!!

Ron Morrison — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron Morrison Affiliation: Jun. 20, 2026 Do not drop quarterly reporting. You work for the good of the American people, not the corporations!

Ron Morrison — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron Morrison Affiliation: Jun. 20, 2026 Do not drop quarterly reporting. You work for the good of the American people, not the corporations!

Ron P — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron P Affiliation: Jun. 20, 2026 As an investor, we have a right to full disclosure for the product we invest in. Even quarterly is too little information and companies hide their mistakes and deny us information to maintain their profits.

Sent from my iPhone

Ron Thomas — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ron Thomas Affiliation: Jun. 20, 2026 I am a retired CFA and lifetime investment analyst. When I was working, reporting for me would have been ideal at 4 months with a little more time to be spent looking at the longer term future. But 6 months is GROSSLY too long and inferior to 3 month reporting.
Ronald Thomas, CFA

Ronald Peterson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Ronald Peterson Affiliation: Jun. 20, 2026 This is complete BS, do not let the Trump administration continue to screw over every hard working American out there.

Ron Peterson Jr.

Ronald Province — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ronald Province Affiliation: Jun. 20, 2026 I am not in favor off this policy. Clear
and transparent reporting and tracking needs to stay in place.

RONALD SEBASTIAN — Jun 20, 2026
Subject: Comment on S7-2026-15 From: RONALD SEBASTIAN Affiliation: Jun. 20, 2026 Keep the reporting quarterly.

Sent from my iPhone

Ronnie Shideler — Jun 20, 2026
Subject: S7-2026-15 From: Ronnie Shideler Affiliation: Jun. 20, 2026 PLEASE keep the quarterly reporting! It is needed and is important now and forever!
Thank you.

Ron Shideler

Ron Shideler (Shyd-lur)

Rosalie griffin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rosalie griffin Affiliation: Jun. 20, 2026 leave the quarterlies alone!!

Rosalie Pixley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rosalie Pixley Affiliation: Jun. 20, 2026 Reporting quarterly is Necessary for oversight, we don’t have much but we want to know what is happening with it

Sent from my iPhone

Rosalind Parneix — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rosalind Parneix Affiliation: Jun. 20, 2026 Please keep the Quarterly Reporting. Do not go back to semi-annual reporting. The more open & transparent is good for all of us.

Thank you,
Rosalind Parneix
Retired hard working American
Ormond Beach, Florida 32174

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rosalyn merriweather — Jun 20, 2026
Subject: Comment on S7-2026-15 From: rosalyn merriweather Affiliation: Jun. 20, 2026 I would like to continue to receive quarterly reports to view my company's performance. Transparency is important to keep us informed on any decisions that the company is making. Rosalyn Merriweather

Yahoo Mail: Search, Organize, Conquer

Rosanne OReilly — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rosanne OReilly Affiliation: Jun. 20, 2026 Quarterly reporting gives a more accurate idea of how a business is doing. I know it is a pain in the neck to file them but it is necessary.

Sent from my iPhone

Roscoe McCartney — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roscoe McCartney Affiliation: Jun. 20, 2026 tutiu..

Fellow Jesus People...

Sooner the better..

Truth....In Jesus Name..

Rob all of us then get out of town...

Before anyone realized it was crashing down all around them...

It's Like a insider loophole...

Rich Get Richer Poor get Poorer...

Killers of the Flower Moon...?

I say as soon as possible.. 1hr. to 2hrs. wich ever comes first ! !

Shalom...

Rose Best — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rose Best Affiliation: Jun. 20, 2026 We deserve better than blind faith that companies will do the right thing. Do not change this rule!

Rose Best

Rose Hernandez — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rose Hernandez Affiliation: Jun. 20, 2026 I believe quarterly reporting must continue because the public deserves open disclosure about companies we depend on. Rose Hernandez. High Teacher

Yahoo Mail: Search, Organize, Conquer

Rose Phillips — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rose Phillips Affiliation: Jun. 20, 2026 Rose Phillips Customer service rep, I'm retired and still investing. This isn't right to be able to hide your finances when people invest in your company. No going dark, that means your hiding something and I won't invest anymore in your company.

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rosely89 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: rosely89 Affiliation: Jun. 20, 2026 Lydia Rose, retired NYS employee. I monitor my own retirement portfolio. Three months is not a long period of time overall, but when you look at the stock market, because of such frequent ups and downs in the market, it needs to be monitored every three months. Watching my portfolio drop and rise over this past year has been terrifying to me, but the three month monitoring helps me keep my eye on where to move my money to prevent mass loss. If I had to wait six months, I would take a much larger loss before I could make an adjustment in my portfolio. It just makes more sense for investment purposes, not everyone can afford to pay an expert to watch their money 24/7 so I monitor myself. Taking away the three month monitoring disenfranchises ordinary working Americans who are striving to build their own wealth. Please take into consideration the hard-working Americans who are just trying to build their retirements because Social Security will be disappearing within the next ten years.

Sent from my Galaxy

Rosemary Mathlery — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rosemary Mathlery Affiliation: Jun. 20, 2026 Absolutely continue to report QUARTERLY!

Sent from my iPhone

Rosemary Staples — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Staples Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do NOT remove the quarterly-report requirement. We investors must have access to a company's financial information to make best decisions.
TRANSPARENCY, not secrecy!

Roshan Malik — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Roshan Malik Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We would like to see the quarterly reporting continue

ROSITA MLADSI — Jun 20, 2026

Subject: Comment on S7-2026-15 From: ROSITA MLADSI Affiliation: Jun. 20, 2026 With today's technology there is no need to cut down on quarterly reporting. We need to make sure corporations are kept honest. Rosita Mladsi, Kirtland, Ohio

Sent from my iPhone

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rostha69 — Jun 20, 2026
Subject: S7-2026-15 From: rostha69 Affiliation: Jun. 20, 2026 Continue quarterly reporting to keep SEC managers honest.

Robert Harris,
USA citizen and taxpayer,
Mississippi

Sent from Proton Mail for Android.

Rox Gmail — Jun 20, 2026
Subject: S7-2026-15 From: Rox Gmail Affiliation: Jun. 20, 2026 I am opposed to this proposed change as it limits transparency and protections for investors. Peggy Combs, retired nonprofit executive with IRA investments, living in San Leandro, CA.

Sent from my iPad

Roxanne Sutton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Roxanne Sutton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting is the best way for regular investors to have a handle on the market, it is better transparency.

Roy Friedland — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roy Friedland Affiliation: Jun. 20, 2026 Transparency is extremely important. To disregard this is corrupt, unethical and immoral. DO NOT ENACT THIS NEW RULE. Democracy, financial accountability, dies in darkness. DO NOT MAKE THIS CORRUPT AND FLAWED RULE CHANGE. Thank you.

(prepared with the aid of flawed, but natural, intel ligence)

Roy Green — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Roy Green Affiliation: Jun. 20, 2026 N0! Need for 4Q

Thanks,

Richard Green

Please excuse brevity and typos sent from my iPhone

Roy Jenkins — Jun 20, 2026
Subject: S7-2026-15 From: Roy Jenkins Affiliation: Jun. 20, 2026 I have a large portfolio but unlike too many, I am not greedy. Money is not the root of all evil but the LOVE of money is. Keep the quarterly reporting requirements!!

Sent from my iPhone

ROY LASHBROOK — Jun 20, 2026
Subject: S7-2026-15 From: ROY LASHBROOK Affiliation: Jun. 20, 2026 Accountability is important. It is in everyone's best interest that CEO's are above board at all times. I was a childcare Director for 40 years and saw my clients twice a day every day.

Sent from my iPhone

Roy Lukasik — Jun 20, 2026
Subject: S7-2026-15 Comments From: Roy Lukasik Affiliation: Jun. 20, 2026 Keep the quarterly report so small investors can see how companies are doing. No reason they can't keep there investors investors informed like themselves. My life savings is invested in these companies.
Roy Lukasik

Roy Preston — Jun 20, 2026
Subject: S7-2026-15 Comment From: Roy Preston Affiliation: Jun. 20, 2026 I would prefer to see quarterly reports to ensure there is not another Enron debacle!

Roy Shaver — Jun 20, 2026
Subject: S7-2026-15 Comments From: Roy Shaver Affiliation: Jun. 20, 2026 Shaver Consulting and Investments. Small businesses matter

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rsginsberg — Jun 20, 2026

Subject: S7-2026-15 Comments From: rsginsberg Affiliation: Jun. 20, 2026 I like to know where my investment is going.
Roberta Ginsberg

Sent from my Galaxy

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rsginsberg — Jun 20, 2026
Subject: S7-2026-15 Comment From: rsginsberg Affiliation: Jun. 20, 2026 Keep it QUARTERLY!

Sent from my Galaxy

Ruby Martin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruby Martin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It needs to be kept quarterly. Keep everybody honest.

Rudolph Alfaro — Jun 20, 2026
Subject: S7-2026-15 Comment From: Rudolph Alfaro Affiliation: Jun. 20, 2026 To be honest, I would like the SEC to report more often than just quarterly, but for them to propose doing it every six months, lacks the transparency necessary for us to protect ourselves from fraud mismanagement of funds, and those instances where changes could occur and we would not have the time necessary to protect ourselves

Sent from my iPhone

Rudolph Brinker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Rudolph Brinker Affiliation: Jun. 20, 2026 Reminds me of investors like ex Indiana Gov.Mitch Daniels who seemed to divest IPL stock shortly before they were

purchased by AES ~ what an uproar!

Sent from my iPhone

Rudy Johnson Jr — Jun 20, 2026
Subject: S7-2026-15 From: Rudy Johnson Jr Affiliation: Jun. 20, 2026 Please do not allow this change as it would allow CEOs to circumvent the law and avoid any legal ramifications if found not to be in compliance. By doing this will allow for another Enron to operate until it is too late.

Sent from my iPad

Russ Dameron — Jun 20, 2026
Subject: S7-2026-15 Comment From: Russ Dameron Affiliation: Jun. 20, 2026 For the record, quarterly reporting is critical for stock performance analysis and decision making.
WR Dameron, business owner.

Get Outlook for Android

Russ Lynde — Jun 20, 2026
Subject: S7-2026-15 Comment From: Russ Lynde Affiliation: Jun. 20, 2026 KEEP THE QUARTERLY REPORTING IN PLACE. We are already too familiar with how the SEC, and the Stock Exchange, fail to protect most of the time, but the least trustworthy and greedy group are the people who will take every advantage of an extra 3 months of non-reporting. Reject the 6 month reporting. Russell Lynde - Retired

Russ

Russ Ver Ploeg — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Russ Ver Ploeg Affiliation: Jun. 20, 2026 If it’s not broken, don’t fix it. Keep reporting required every quarter, not just twice a year.

Sent from my iPhone

Russell DePietro — Jun 20, 2026
Subject: S7-2026-15 Comments From: Russell DePietro Affiliation: Jun. 20, 2026 Keep the reporting requirements to QUARTERLY!

Russell J. DePietro

Russell Hayter — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Russell Hayter Affiliation: Jun. 20, 2026 Keep It Quarterly!
Russell Hayter
Texas

Sent from my iPhone

Russell Krauss — Jun 20, 2026
Subject: S7-2026-15 Comments From: Russell Krauss Affiliation: Jun. 20, 2026 Hello,

I want to exprees my concern over changing from quarterly reporting to bi-annual 6-month. I worked for publically traded companies most of my life. The CEO of the company I work for recently stated, before this was a known proposal, the quarterly reporting kept a pulse on the market and was a good cadence to measure progress.

Six month outlooks projections will be less reliable than three. Most Americans depend on market investing to build retirement and need as much information as possible to make understand risk.

Changing from quarterly to bi-annual reporting will have investors flying blind. It wasn't good in the past and it will not be good now to go to 6- months.

The quarterly reporting keeps investors informed and their finger on the pulse. More time will only give more opportunity to hide negative outcomes.

Please reconsider this change and keep it to quarterly.

Thank you,
Russell Krauss,
Sr. Engineer

Russell McCulley — Jun 20, 2026
Subject: S7-2026-15 From: Russell McCulley Affiliation: Jun. 20, 2026 Keep SEC Reports Quarterly!
I am Russell Allen McCulley, a retired Safety/Health & Industrial Hygiene Technician, with a BS Degree in Botany & Zoology. All my 75 years of life have been spent living in rural, very small town America. Small Corporate rule changes have markedly degraded the opportunities for ordinary citizens in our country. Please Stop it!

Respectfully,
Russ McCulley

Sent from my iPhone

-- Russ McCulley

Russell Poe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Russell Poe Affiliation: Jun. 20, 2026 Quarterly reporting should remain. I am a retired investor.

Russell

Rusty Abrams — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Rusty Abrams Affiliation: Jun. 20, 2026 Hello, this is Russell Abrams, insurance adjuster and multiple rental property owner in Durant, OK.
Please, PLEASE, don't change the quarterly reporting back to twice a year.
At 67, I can't afford to go 6 months blind and take a chance on losing my retirement. I can't start over in my investments.

Thank you!

Rusty W. Abrams
General Adjuster - Building Consultant
580-920-5609

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ruth anderson — Jun 20, 2026
Subject: S7-2026-15 Comment From: ruth anderson Affiliation: Jun. 20, 2026 The quarterly reporting rule should continue for the financial safety of ALL investors. Stop pandering to the very wealthiest people at the expense of everyday, ordinary people.

Ruth Autin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ruth Autin Affiliation: Jun. 20, 2026 Keep these reports quarterly!

Yahoo Mail: Search, Organize, Conquer

Ruth Burgess — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Burgess Affiliation: Jun. 20, 2026 To the Securities and ExchangeThe U.S. Securities and Exchange Commission (SEC)’s proposed rule would blindfold retail investors. We plan to stop it, but need your help. In your own words, tell the SEC how quarterly

disclosures help you make informed decisions, and that the SEC shouldn’t take vital information away from you. DO NOT disclose any personal trading or investing information.

Ruth Chiari — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Chiari Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need more disclosure not less to avoid fraud.

Ruth Fredine — Jun 20, 2026
Subject: S7-2026-15 From: Ruth Fredine Affiliation: Jun. 20, 2026 Quarterly reporting has been an essential tool for keeping CEOs honest and providing us with a means for consequences if they aren't. Don't dismantle this effective tool!

Ruth Fredine, retired

Ruth Furbee — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Furbee Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do NOT remove quarterly investment reports. Extenfing to 6 months would be unfair to investors. The possibility of fraud would increase, thus leading to a loss for investors without their even being aware. DO NOT CHANGE A GOOD reporting term to something less fair and safe. Thank you.

Ruth Hirsch — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Hirsch Affiliation: Jun. 20, 2026 Thhe item requested to be voted for is dangerous and not to be permitted, please. to the Securities and Exchange Commission:

Please use common sense and vote no for this suggestion.

Ruth Hunter — Jun 20, 2026
Subject: From: Ruth Hunter Affiliation: Jun. 20, 2026 I am a retired nurse and my investments are important to my future. I also have an MBA so I know how easily dishonest business leaders can cheat the public and the number of companies run by dishonest people is at an all time high. Do Not put these companies in the dark for 6 months. Ruth Hunter. BSN, MBA

Ruth Hunter
“Love and compassion are necessities, not luxuries. Without them humanity cannot survive." — Dalai Lama

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Ruth JOYNER — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ruth JOYNER Affiliation: Jun. 20, 2026 Keep it quartly.

Sent from my iPhone

Ruth Morrisson — Jun 20, 2026
Subject: S7-2026-15 From: Ruth Morrisson Affiliation: Jun. 20, 2026 Jane Doe (housewife in the greater Pittsburgh area). If these people AREN'T being held accountable? They'll just screw over more and more of their employees! I
've worked scut jobs back in the day, especially summer jobs when I was in college, and then held my nose and went back to one of those jobs (doing layout and pasteup for a rag that put out weekly listings of stuff like yard sales and special events in the local shopping mall after I graduated and moved back home (and paid my parents room and board and my share of the phone bill) and STILL was able to buy a car (low end model -- but new) and paid the loan off early (by adding in extra payments to pay down the loan. When I was six months ahead? Bank of America OFFERED me a VISA card issued through them -- roughly a year and a half after getting turned DOWN by the same store.

Ruth Morrisson
ruth.morrisson@yahoo.com

Ruth Robles — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Robles Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Have we learned NOTHING from history?!?! Why would we want to cause investors to lose half their investments at a time when the economy is struggling. I'm struggling to see what is the benefit of such a change.

Ruth Thomas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Ruth Thomas Affiliation: Jun. 20, 2026 Ruth Thomas,USPS. It helps everyone who is a part of the company or not gives you a clear view on whether or not to invest. What if they go dark and you have shares only to find out that everyone sold and you lost money because you couldn’t see. No is my answer

Sent from my iPhone

Ruth Weis — Jun 20, 2026
Subject: S7-2026-15 From: Ruth Weis Affiliation: Jun. 20, 2026 Ruth Weis, retired citizen, Montana. At this time trust in the government, especially this administration, is at record lows. Now is not the time to remove responsibility from the hands of the entities driving our economy. I'm old enough to remember the Enron debacle, and now that I am depending on my retirement income, I want to know that every place my money is invested is taking its responsibility seriously, and making decisions honestly. Keep the SEC filings quarterly so investors can have some confidence that corporations are behaving honestly.

Ruth Williams — Jun 20, 2026
Subject: S7-2026-15 From: Ruth Williams Affiliation: Jun. 20, 2026 Keep the quarterly requirements to safeguard US citizens.

Yahoo Mail: Search, Organize, Conquer

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rwstout53 — Jun 20, 2026
Subject: Comment on S7-2026-15 From: rwstout53 Affiliation: Jun. 20, 2026 Please do not revert to old, already condemned rules. Companies will take longer to make corrections. This would be both unfair to both investors and the companies themselves.
Thank you!
Robert W. Stout
Retired
Scouting America volunteer

Sent from my Galaxy

Ryan Mack — Jun 20, 2026
Subject: S7-2026-15 From: Ryan Mack Affiliation: Jun. 20, 2026 Rollback of safety measures for accountability of those with the most resources, oppurtunity and incentive to commit fraud is a litmus test for reliability and integrity of responsible legislative bodies. Keep, maintain and even strengthen those safety procedures, not denigrate the spirit of those measures and what led to their development.

Ryan S. Wright — Jun 20, 2026
Subject: File No. S7-2026-15 From: Ryan S. Wright SUBJECT: Non-Concurrence with Proposed Shift to Semi-Annual Corporate Reporting Framework Purpose: This statement serves as a formal non-concurrence regarding the proposed regulatory transition from a mandatory quarterly reporting framework to an optional semi-annual reporting mechanism. Robust, timely public disclosure is the cornerstone of market integrity. We must actively advocate for absolute transparency to safeguard the financial security of American taxpayers, retail investors, and consumers from the systemic risks of corporate opacity. Position and Justification: The degradation of the 90-day reporting cycle directly undermines the stability and fairness of the domestic marketplace. Non-concurrence is based on the following operational and strategic assessments: - Amplification of Information Asymmetry: Transitioning to a 180-day reporting window creates an unacceptable operational blind spot. While institutional entities possess the capital to secure proprietary, alternative data streams, everyday retail investors rely entirely on verified public filings. Extending the reporting interval creates an unequal playing field, leaving the public to make critical capital allocations based on stale, outdated information. - Inducement of Market Volatility: Reducing data frequency prevents the market from executing incremental, systematic price adjustments. Compounding six months of fiscal performance, supply chain disruptions, or liabilities into a single disclosure guarantees severe, unpredictable price swings. This volatility exposes public capital to sudden, catastrophic losses before remedial investment strategies can be executed. - Degradation of Corporate Accountability and Governance: Quarterly disclosures serve as a vital forcing function for management accountability. A semi-annual buffer allows operational deficiencies, collapsing margins, or product safety liabilities to remain shielded from public view for half a year. This delay in transparency stalls necessary market corrections, ultimately shifting the economic burden onto the consumer through inflated costs and compromised product stability. Conclusion: The proposed framework prioritizes short-term corporate administrative relief at the direct expense of systemic market health. Protecting the taxpayer and investor base requires more light, not less. The current quarterly reporting standard must be maintained to preserve public trust, ensure executive accountability, and maintain national market integrity.

Ryan Schilling — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Schilling Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This seems like a pretty simple one. When has less transperency ever been good for the people? Never. Don't be a boot licker, side with the everyday people, not the ones lining greedy pockets.

S KUMISKI — Jun 20, 2026
Subject: S7-2026-15 Comment From: S KUMISKI Affiliation: Jun. 20, 2026 John and Susan Kumiski Part time self employed/ Retired. Quarterly Reporting is and has been the best system.

Sent from my iPhone

S L T A — Jun 20, 2026
Subject: S7-2026-15 Comments From: S L T A Affiliation: Jun. 20, 2026 I vote for quarterly reporting and to keep it in place going forward.

Susan Taylor Altman
Financial Systems Consultant

C: 919-418-1023
Fax: 919-882-9219

S M — Jun 20, 2026
Subject: S7-2026-15 From: S M Affiliation: Jun. 20, 2026 With the increasing rate of change in markets and the economy and all the scams out to fool the public, reporting quarterly is absolutely necessary! The more up to date and cogent company information is, the more we can be sure of a company's solvency, business acumen and diligence.
Sincerely,
S, Margolis

S R — Jun 20, 2026
Subject: Comment on S7-2026-15 From: S R Affiliation: Jun. 20, 2026 This is just another case of stupid by this administration.

Thank you,
Scott Richards

S SCHWARZ — Jun 20, 2026
Subject: S7-2026-15 Comments From: S SCHWARZ Affiliation: Jun. 20, 2026 We need the transparency of quarterly reports to make informed decisions on all of our investments. Biannual reporting would lead to abrupt devaluations and abrupt decisions which would increase risk and volatility. A clear mistake for investors.
Thank you for your consideration,
Mrs. W. Schwarz, CFO

Sent from my iPhone

S. Simpson — Jun 20, 2026
Subject: S7-2026-15 From: S. Simpson Affiliation: Jun. 20, 2026 A. Suzanne Simpson, Retired Architect.
Keep the rules as they are with 4 signatures each quarter. Do not give crooks or crooked businesses any breaks.

Suzanne Simpson

S. Thompson Citizen of United States — Jun 20, 2026
Subject: File No. S7-2026-15 From: S. Thompson Please keep the quarterly reporting process. What fiscal reasons does the SEC have for limiting reporting to twice a year? As a grant writer, I know the importance of reporting quarterly and monitoring the overall direction and fiscal responsibility of businesses and programs that quarterly reporting provides.

Sahar Mahmood — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sahar Mahmood Affiliation: Jun. 20, 2026 Keeping quarterly reporting is essentially for accountability of large corporations and protecting hard earned investments! This potential new rule does not protect the American people.

Sahar Mahmood,
Business Operations Manager, ExxonMobil
Houston, TX

Sallie Pierce — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sallie Pierce Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We, the public, want transparency through continued quarterly reporting.

Sallie Wallace — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sallie Wallace Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My view is that investments should be monitored the existing four times a year and not cut down to only two. A lot can happen in six months and information will be hidden from retail investors for that long at a time!!!

Sally — Jun 20, 2026
Subject: S7-2026-15 From: Sally Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY! If it works, DON’T FIX IT! KEEP IT QUARTERLY!

Sally Armstrong — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sally Armstrong Affiliation: Jun. 20, 2026 Stick with quarterly filing

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Sally Hayati — Jun 20, 2026
Subject: S7-2026-15 From: Sally Hayati Affiliation: Jun. 20, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every

quarter, with federal prison on the line for signing a lie. The proposed ‘semi-annual’ reporting would cut those certified filings to twice a year. That’s half the jail risk for dishonest CEOs. Double the risk for my savings. Don’t make this change!

Sent from my iPhone

Sally Mitchell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sally Mitchell Affiliation: Jun. 20, 2026 To the Securities and Exchange Commissions,
Limited the availability of information to the public is reinforcing the social disparity. If we have no money, who will you make money from?

Sally Shumaker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sally Shumaker Affiliation: Jun. 20, 2026 Since we've already tried this between 1955 and 1970 and it didn't work I think we should keep things the way they are please do not change the reporting rules

Sally L. Shumaker
SallyLuShu12@gmail.com
(610) 698-6467

Sally Templeman — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sally Templeman Affiliation: Jun. 20, 2026 Quarterly reporting should be kept. The small investors need to know how their investments are doing. Sarah Templeman. Retired

Yahoo Mail: Search, Organize, Conquer

Sam E. DiCarlo — Jun 20, 2026
Subject: S7-2026-15 From: Sam E. DiCarlo Affiliation: Jun. 20, 2026 Maintain Quarterly Reports! Period!

Sent from my iPhone

Sam Hill — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sam Hill Affiliation: Jun. 20, 2026 ****ing us over without lube, need a relief from being a greedy piece of ****? Companies can get ****ed, tired of these

****ty nepo baby run welfare companies that keep getting propped up by our ****ing taxes, I need a relief from bailing out companies with retarded psychopathic CEO's. Quit screwing over the American people.

Sent from my iPhone

Sam Jacoby — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sam Jacoby Affiliation: Jun. 20, 2026 I think you need to refrain from doing this. It's bad business all the way around.

Sam McChesney — Jun 20, 2026
Subject: S7-2026-15 From: Sam McChesney Affiliation: Jun. 20, 2026 Quarterly is not enough accountability!

Sent from my iPhone

Sam Peterson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sam Peterson Affiliation: Jun. 20, 2026 Please keep the mandatory quarterly reporting (Form 10Q) as it is. The added transparency is good for the companies and us investors. Sam Peterson, retired Mechanical Engineer.

Sent from my iPhone

Samantha Giuffre — Jun 20, 2026
Subject: S7-2026-15 Comment From: Samantha Giuffre Affiliation: Jun. 20, 2026 It would be heinous to let this rampant greed be even less accountable. Do not loosen reporting policies.

Samantha Ross — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Samantha Ross Affiliation: Jun. 20, 2026 Evidence shows that quarterly reporting is MANDATORY. Changing to twice a year will hurt returns. Don't do this. The USA deserves better. - Samantha, Registrar, Pennsylvania

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Samir Hafiz — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Samir Hafiz Affiliation: Jun. 20, 2026 Dear SEC,
Stop confusing creating obstacles as somehow being the same thing as "less government control." Perhaps instead of demanding less oversight you should instead swivel your head in the direction of Don Jr and idiot Eric Trump and put a microscope up to their shady money making schemes?

Sent from my iPhone

Samuel O'Neal — Jun 20, 2026
Subject: S7-2026-15 From: Samuel O'Neal Affiliation: Jun. 20, 2026 If the SEC alters this, whoever is on that board and votes for this should have to take the place of the crooks that get out..

Sande Stuff — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sande Stuff Affiliation: Jun. 20, 2026 Sandra Simpson, Buddhist Priest
Many of my students and their families would be endangered by extending the time between reports. My family lost retirement money when they weren't aware of stock/corporation machinations until not only it was too late, it was heartbreakingly too late to bear the losses which were hidden. Please keep to the current, quarterly, reporting regulations.
Thank you

Sent from my iPhone; please forgive brevity & occasional typos.

Sandi Brooks — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sandi Brooks Affiliation: Jun. 20, 2026 We need quarterly reporting. Most Americans rely on the stock market to fund their retirement money. It is critical to have more frequent reporting so one can make appropriate, informed decisions about matters that decidely can affect one's future.

Sandi Gordon — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandi Gordon Affiliation: Jun. 20, 2026 My name is Sandi Gordon. I work as an In-Home Supportive Services Caregiver. This is important to me as a consumer, as public companies are here to serve the public & our dollars are helping them stay in business. Therefore, we need to be aware of how they are performing financially in order to be successful & kept in business. If they struggle to stay afloat, we help them whether we want to or not. We, the public need to stay informed.

Sincerely?
Mrs Sandi Gordon

Sandie Kisting — Jun 20, 2026
Subject: S7-2026-15 From: Sandie Kisting Affiliation: Jun. 20, 2026 Absolutely quarterly reporting. Big business is already stealing from the United States of American citizens everyday. We definitely need to check quarterly to keep on top of the fraud and the theft of the American people.

Sandie Lee Kisting

Vice President
Education chair
Women and Kin Committee Chair

IATSE 251
1602 S Park St
Madison, WI 53713

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sandiperz — Jun 20, 2026
Subject: S7-2026-15 Comments From: sandiperz Affiliation: Jun. 20, 2026 Sandra L Perzee
Retired
My retirement are tied up in investments and I very much want it reviewed quarterly.

Sent from my Galaxy

Sandra Auld — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandra Auld Affiliation: Jun. 20, 2026 Quarterly reporting is a necessity. Wall Street is already beleaguered from insiders (including those in DC) who recieve information before others do. Timely disclosure is extremely important to ALL publicly traded corporations, and only the FCC can require them to publish their information timely. Please help keep Wall Street communication adequate, and keep them from hiding information from investors, particularly retail investors, who are the ones at the bottom of the heap.

Sandra Haney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandra Haney Affiliation: Jun. 20, 2026 More difficult to hide declining income and unexpected expenses.
Mrs. Sam. Investor

Sandra Hazley — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sandra Hazley Affiliation: Jun. 20, 2026 Do NOT stop Quarterly reporting!

Sandra Russell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Russell Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
Rule S7-2026-15
I'm opposed to SEC proposal to eliminate quartily investments reports. This information is important for my investment decisions. Don't take away this necessary information !

Sandra Topping — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandra Topping Affiliation: Jun. 20, 2026 Sandra Topping - retired teacher and education minister at my church Quarterly reporting is needed for transparency and for me to know what my investments are doing. I don’t want to lose my hard earned money that gives me a cushion in my retirement. Don’t stop quarterly reporting

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Sandra Vela None — Jun 20, 2026
Subject: File No. S7-2026-15 From: Sandra Vela Keep it Quarterly! Sandra Vela, Retired HR Professional

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Sandra Walker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandra Walker Affiliation: Jun. 20, 2026 Stop killing the little guys. The rich are getting away with so much fraud and regular folks keep getting screwed. Its your job to be impartial, not part of the problem

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Sandra Walker — Jun 20, 2026
Subject: S7-2026-15 From: Sandra Walker Affiliation: Jun. 20, 2026 Punish the guilty and prevent billionaire control to the detriment of the underserved majority!

John L. Walker

Sandra Zanotti — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandra Zanotti Affiliation: Jun. 20, 2026 I believe that the SEC needs to protect the American people by keeping the requirement for quarterly reporting.

Sent from my iPhone

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sandra zepeda — Jun 20, 2026
Subject: S7-2026-15 Comments From: sandra zepeda Affiliation: Jun. 20, 2026 There’s a reason banks can’t close for more than three days in a row. That is the same reason that the reporting should stay quarterly.

Sent from my iPad

SandraEmperador Whitehouse — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: SandraEmperador Whitehouse Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Remember ENRON?I Laxity at the.SEC will not cure nor forestall collosal ****-ups like Enron. If anyone in politics would ever do their job, maybe this country will survive a little longer.

Sandy Bieker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandy Bieker Affiliation: Jun. 20, 2026 Sandra Bieker. I need to continue to see reports quarterly. Please don't change it.

Sandy Brewer — Jun 20, 2026
Subject: S7-2026-15 From: Sandy Brewer Affiliation: Jun. 20, 2026 No one is above the law.

Sent from my Galaxy

Sandy Ciarrocchi — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandy Ciarrocchi Affiliation: Jun. 20, 2026 Sandra R Ciarrocchi. Retired Federal Government Employee. Millions of Americans have their retirement savings in the Stock Market and absolutely need quarterly reports to effectively manage these funds. Makes me wonder what these companies lobbying for this change are trying to hide?

Sent from my iPhone

Sandy Goodin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy Goodin Affiliation: Jun. 20, 2026 Because some of these companies are currently stealing peoples money they should be forced to report quarterly

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Sandy Hillis — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sandy Hillis Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a senior, I rely on quarterly information to keep my mind active and stay on top of my investment porfolio. Don't allow big public corporations any leeway to manipulate business practices.

Thanking you
Sandy Hillis

Sandy Kehoe — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandy Kehoe Affiliation: Jun. 20, 2026 Patrick Kehoe, owner of Patrick Kehoe Tree Service for almost 50 years. I'm ready to retire and enjoy the fruits of my labor. It's taken a long time and sacrifice to save money through the years. My wife and I raised 4 children and sent them through college. Now it's time for us not to have to worry about money. But if this passes, and we lose half of our retirement money, I don't know what we'll do. Please keep it Quarterly for the safety of the American people. Poverty isn't pretty. Thank you.

Sandy kershaw — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy kershaw Affiliation: Jun. 20, 2026 Sandra Kershaw - semi retired. I am 61 and my husband is 8 years younger than me. He is our link to get healthcare till I turn 65. Since pensions went away because of greedy companies. We rely on our ability to keep up to date on market fluctuations to adjust our strategies. Please don’t take away our ability to make sure our investments can support us in our old age. Please make sure there is enough money for everyone not just the Rich. KEEP IT QUARTERLY

Sent from my iPhone

Sandy Knight Sandy Knight — Jun 20, 2026
Subject: File No. S7-2026-15 From: Sandy Knight This is ridiculous. How can we allow this to keep happening. Isn't there enough scams going on without allow more opportunity for them to be hidden.

Sandy LaBaugh — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy LaBaugh Affiliation: Jun. 20, 2026 Investors depend on current numbers. Don’t take that away please!!!

I am a former institutional portfolio manager for a large investment firm that manages money for teachers, professors, medical institutions, non-profits and other institutions.

Get Outlook for iOS

Sandy Lee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy Lee Affiliation: Jun. 20, 2026 We need informational about the stocks we purchase. Quarterly needs to stay as it is! That is how I feel! Do not let them do away with quarterly reports.
Sincerely
Mrs Sandy Lee

Sent from my iPhone

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sandy leithold — Jun 20, 2026
Subject: S7-2026-15 Comments From: sandy leithold Affiliation: Jun. 20, 2026 If it's not good for the Americans .. Then why should it be even thought of !!

Sandy Macchioni — Jun 20, 2026
Subject: Hey SEC, keep it quarterly. From: Sandy Macchioni Affiliation: Jun. 20, 2026 I believe that more regulation/oversight of the SEC and corporations is needed now, not less. It is now time to codify rules, regulations and consequences relating to ANY governmental agency, corporation or oligarch in order to prevent market manipulation and outright fraud. It is way past time to insure that investor's, large and small, have the exact same financial information and are playing FAIRLY. A concept that this administration is not willing to accept. The fact that the SEC has already changed rules relating to IPOs, which is responsible for making Elon Musk the only trillionaire in the world and demonstrates a willingness to make accommodations for private corporation's and it's founders to gain early access to capital without an established track record of financial data and is therefore risky for public investors.

DO NOT CHANGE CORPORATE REPORTING REQUIREMENTS!!!!!

Sent from my iPhone

Sandy Navis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy Navis Affiliation: Jun. 20, 2026 Please keep reporting quarterly—important for my records and financial planning and to keep fraud down. Having reporting only twice a year does not benefit me, only the companies.

S Navis

Pronouns: she/ her

Sandy Schafer — Jun 20, 2026
Subject: S7-2026-15 From: Sandy Schafer Affiliation: Jun. 20, 2026 I remember Enron and I recall his wife saying "we are just fighting for liquidity"! With Trump in the White House, America's leadership has tanked! We need to continue controls!

Sandy Tatum — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sandy Tatum Affiliation: Jun. 20, 2026 Keep it QUARTERLY! PLEASE!

Sent from my iPhone

Sandy Urgo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sandy Urgo Affiliation: Jun. 20, 2026 Keep reporting to every three months. No chance for fraud.

Thank you,

Sandra Urgo
Bayport, mn

Sandy Wagner — Jun 20, 2026
Subject: S7-2026-15 From: Sandy Wagner Affiliation: Jun. 20, 2026 We need quarterly reporting, common sense.

Sara Brown — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sara Brown Affiliation: Jun. 20, 2026 Please protect the American people and provide transparency into their investments.

Quarterly earning reports are crucial.

Sincerely,
Sara Brown
Rural North Georgia

Sent from my iPhone

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sara powell — Jun 20, 2026
Subject: S7-2026-15 Comments From: sara powell Affiliation: Jun. 20, 2026 Sara Powell Quality Assurance. I feel like if you can't be transparent I can't trust you. Why should you need to hide anything. Put it out there for God and everybody. Quarterly at the Very Least..

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Sara Snoy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sara Snoy Affiliation: Jun. 20, 2026 We have "trained" U.S.

retirees - and future retirees - to invest in stocks and bonds with the promise of a secure future.
Please do not take away our ability to know what is happening with our investments by reducing the reporting required of corporation.
I am a retiree who worked as a human resource executive for various corporation - including Fortune 500 companies. I know enough that if quarterly reporting is reduce to semi-annually it will be to cash in my investments and put them somewhere safer - under the mattress.
Please don't do this. Protect investors - not corporations.

Sara J. Snoy

Sarah Adriance — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sarah Adriance Affiliation: Jun. 20, 2026 We need as much transparency as possible. Protect smaller investors!

Please do not orchestrate another depression.

Sarah Burton-Price — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Burton-Price Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a CFO for 20+ years and an investor, I am completely opposed to changing to bi-annual earnings. This would have detrimental impacts on our stock market as analysts and investors would have to speculate how changes in market conditions, macro-economic shifts, and global political changes are impacting their investment. This will lead to higher volatility and a less efficient market. Keep qrtly earnings!

Sarah Furnish — Jun 20, 2026
Subject: S7-2026-15 From: Sarah Furnish Affiliation: Jun. 20, 2026 Please keep & strengthen laws that root out corruption and keep justice within reach!!!!!!

Sarah Hampton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sarah Hampton Affiliation: Jun. 20, 2026 If this is already tried, why would we try it again with LESS reporting in tech-driven economy that moves at warp speed? That makes ZERO sense. JUST SAY NO!

Sarah Hampton
Inman Middle School
400 Harrison St., Paris, TN 38242

Special Education Interventionist, M.A.Ed. K-12 (Certified K-12 in KY, K-8 in TN)
and Elementary Education B.S. Ed K-8 This email and any attachments are confidential. If you are not the intended recipient, do not save it, forward it, or use it in any way. Please alert the sender, then delete any copy from your system. Thank you for your cooperation.

Sarah Horne — Jun 20, 2026
Subject: COMMENT: REMOVING QTR REQUIREMENTS From: Sarah Horne Affiliation: Jun. 20, 2026 This promotes fraudulent business practices, which cannot be the point although I'm nervous it might be.
Continue to instead to promote fairness and honesty in reporting and keep quarterly reporting with signatories. Send a message that cooking the books is still a crime. Thank you for reading my message.

Sarah Horne
Director of Human Resources
Liberty Lake, WA

Sarah Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sarah Johnson Affiliation: Jun. 20, 2026 Keep quarterly reports!!

Thank you, Sarah

Sarah Jones — Jun 20, 2026
Subject: S7-2026-15 From: Sarah Jones Affiliation: Jun. 20, 2026 We need transparency

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Sarah Kaplan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sarah Kaplan Affiliation: Jun. 20, 2026 I believe companies should have more then just their interest in mind and report their earnings quarterly and accurately.

Sarah Poplick — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sarah Poplick Affiliation: Jun. 20, 2026 No. Just invites more corruption and there is far too much of that now!
Make finamcils more transparent not opaque.

Sarah Roth — Jun 20, 2026
Subject: S7-2026-15 From: Sarah Roth Affiliation: Jun. 20, 2026 There is no reason except to allow people who are doing wrong things to do so more frequently. There are already too many loop holes for people who have money to slip through.

Sarah Weiner — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Weiner Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I want more stringent corporate oversight, less monopolies, less insider trading and I want all politicians to have to put their I cesents in a blind trust. Do not continue to erode our protections.

Sarah Workman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sarah Workman Affiliation: Jun. 20, 2026 Dear SEC Representatives,
As a citizen in North Carolina and investor with retirement funds in stocks, I ask you to maintain quarterly reporting for all publicly traded stocks. It would be unfair, and biased, to allow entities to go dark for six month periods with no accountability to share holders while they can “trade in the dark.”
Please do not change regulations to favor insider knowledge over common knowledge and the greater good for all stockholders.
Thank you,
Sarah Workman

Sent from my iPhone

Sari Hotchkiss — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sari Hotchkiss Affiliation: Jun. 20, 2026 You know this is a bad idea. Seniors will be put in jeopardy. Stop it now.

Saul Bendersky — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Saul Bendersky Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency keeps companies strong.

Saundra Kelley — Jun 20, 2026

Subject: S7-2026-15 Comments From: Saundra Kelley Affiliation: Jun. 20, 2026 American business requires more oversight, not less. I'm retired professional, living on Social Security, but almost nothing feels secure to me.
Saundra Kelley

Sent from my iPhone

Saundra Stehlin — Jun 20, 2026
Subject: S7-2026-15 From: Saundra Stehlin Affiliation: Jun. 20, 2026 LOL We DO NOT TRUST YOU!!! Even quarterly, it is questionable! There is too much money on the table and the oil industry has actually killed people for their wells. QUARTERLY STATEMENTS!! NOW AND FOREVER!!

Schreiber — Jun 20, 2026
Subject: S7-2026-15 Comment From: Schreiber Affiliation: Jun. 20, 2026 If you do 6 month reporting then you obviously must do a prohibition on any employees or owners of the company at any level from top to bottom from buying or selling stock in that company during that period.
Retired aerospace engineer
S. SCHREIBER

Scott A. Weber — Jun 20, 2026
Subject: S7-2026-15 Comments From: Scott A. Weber Affiliation: Jun. 20, 2026 KEEP quarterly Wall Street reports! The public gets duped by Wall Street enough already! Why allow more manipulation and deception to permeate everyday investors. This proposal is nonsense
and just ANOTHER corporate tactic to gouge the public and maximize excessive profits. NO, NO, NO. Scott Weber, retired Certified Occupational Therapy Assistant

Yahoo Mail: Search, Organize, Conquer

Scott Brawner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Scott Brawner Affiliation: Jun. 20, 2026 Keep quarterly reports-doesn't cause financial institutions any hardships-going to open the door for fraudulent dealings-like Saving and Loan debacle-the bundling of home loans that were under water!! Scott Brawner 82 retired worth 7 million will definitely cause a recession!

Scott Fraser — Jun 20, 2026
Subject: S7-2026-15 Comments From: Scott Fraser Affiliation: Jun. 20, 2026 Scott Fraser, nutrition service aide. Keep the reports quarterly. It helps me keep track of my retirement income. The more frequent the better. Thank you

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Scott Griswold — Jun 20, 2026

Subject: S7-2026-15 Comment From: Scott Griswold Affiliation: Jun. 20, 2026 Reports should remain quarterly.

Scott H — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Scott H Affiliation: Jun. 20, 2026 I think quarterly (or monthly) reporting is the correct answer. With A.I. it should be a 15 min. filing process, correct?

Scott Harmon — Jun 20, 2026
Subject: S7-2026-15 Comments From: Scott Harmon Affiliation: Jun. 20, 2026 Do not change the rule. Continue requiring quarterly reports.

Best regards,

Scott Harmon

Scott Holme — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Scott Holme Affiliation: Jun. 20, 2026 Horrible idea that does the opposite of benefiting most Americans!

Sent from my iPhone

Scott Hudspeth — Jun 20, 2026
Subject: S7-2026-15 Comment From: Scott Hudspeth Affiliation: Jun. 20, 2026 Hi, I'm Scott Hudspeth and am the CEO of RSH LLC. I am NOT in favor of this quarterly change to a 6 month reporting. This will lead to more corruption and Less transparency! I am in favor of Quarterly reporting remaining the same!! Do not change this!
Sincerely,
R.S Hudspeth

Scott Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Scott Johnson Affiliation: Jun. 20, 2026 I am for more transparency. With the development of AI, reporting should be easier and the velocity of money will increase thus making more frequent reporting important for investors.

Scott Johnson
Engineer
Cincinnati Ohio

Scott sent you this message using the latest in government spying technology

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Scott Peplinski — Jun 20, 2026
Subject: S7-2026-15 From: Scott Peplinski Affiliation: Jun. 20, 2026 Quartly reporting holds companies honest. Reporting is acting responsible. The only reason not to report is to lead the public out of real decisions.

Yahoo Mail: Search, Organize, Conquer

Scott Strohman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Scott Strohman Affiliation: Jun. 20, 2026 Funny that as technology opens the doors and sheds light on the financial system for the average investor, government and businesse are trying to close those doors. Just what are they hiding beside the fraud and corruption they are known for? Curious minds want to know.

Scott Wackerman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Scott Wackerman Affiliation: Jun. 20, 2026 The absence of transparency will be detrimental and restrict investors' capacity to safeguard themselves in times of catastrophic events, while also heightening the risk of fraudulent activities by unscrupulous companies. This proposal represents one of the most ill-conceived and hazardous ideas the SEC has ever contemplated. I urge you not to approve this initiative.

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scott warner — Jun 20, 2026
Subject: S7-2026-15 Comments From: scott warner Affiliation: Jun. 20, 2026 Keep the quarterly reporting

Sent from my iPad

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scout7918 — Jun 20, 2026
Subject: S7-2026-15 From: scout7918 Affiliation: Jun. 20, 2026 Keep quarterly, maybe make monthly…

Sean A — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sean A Affiliation: Jun. 20, 2026 Lack of transparency would be disastrous! Quarterly reports or even more frequent reports must continue. Companies' transparency must continue. If companies report only twice per year, then all of us will lose everything we have. Another major stock market disaster will cause absolute chaos and perhaps even worse!

Sean Carmody — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sean Carmody Affiliation: Jun. 20, 2026 Investors have the

right to information. Keep financial reports quarterly. This will favor insiders over private investors

Sent from my iPhone

Sean Creef — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sean Creef Affiliation: Jun. 20, 2026 I'm Sean Creef from Pensacola Florida. Let me tell you right now, if y'all make it any easier for big corporations to not pay taxes, we know what's coming. Tax hike on the middle class to make up the difference. Raise taxes while gas is 3.50$ and a bunch of people don't have healthcare, and you'll have a class revolt on your hands

Sent from my iPhone

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sean dannen — Jun 20, 2026
Subject: S7-2026-15 From: sean dannen Affiliation: Jun. 20, 2026 Sean Dannen, investor, Tacoma, Washington. I ask they you keep current reporting requirements. Lowering them will only make it easier for inefficient markets that harm us all.

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sean kelley — Jun 20, 2026
Subject: S7-2026-15 Comment From: sean kelley Affiliation: Jun. 20, 2026 Keep the quarter reporting. We don't need to go to a 6 month or interval to keep up nvestors aware of how companies are doing.
Sean Kelley

Sean Miller — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sean Miller Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Let's please not forget to keep things fair and legitimate for everyone. Greed is selfish. Please keep your backbone and your humanity and keep things fair. Please.

See Baker — Jun 20, 2026
Subject: S7-2026-15 Comment From: See Baker Affiliation: Jun. 20, 2026 The Republican Congress, House and Senate, are cowards who will not stand up to a corrupt Administration. They put their personal interests and financial gain above service to Nation and have no shame. This action furthers their cowardice.

Seprenia Spille — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Seprenia Spille Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public Companies should not be allowed to hide vital information.

also continue quarterly

Serena Akinaga — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Serena Akinaga Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please strike down Rule S7-2026-15. Regular investors are being stripped of their abilities to compete in the markets.
thank you.

Seth King — Jun 20, 2026
Subject: S7-2026-15 Comments From: Seth King Affiliation: Jun. 20, 2026 Seth King, project manager

This is important because what is an economy where people are having what they have earned taken straight out of their hands by billionaires.

This is unacceptable and corruption personified

Regards,

Seth King

Seth Schroeder — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Seth Schroeder Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I actively track 30 companies on any given day. I am managing 3 different accounts and each has an average annual return of at least 24.3% for the last 8 years. I use information from conference calls, in addition to macro economics and my observances in my community, to know which industries/ companies to track.
Removing the conference calls will hamstring my returns because I would be missing a vital piece (33%) of my information to make informed investing decisions. Without conference calls, I would be reduced to index funds and the market return pails in comparison to my 25% returning accounts.
Aside from my personal investing, this would be bad for businesses as well. Big businesses (mag 7) will get bigger while small businesses will struggle even more to raise capital to develop. If you can't tell, I am a personal fan of capitalism, which will suffer a major blow if this proposal passes.
Alas, although I could write a book on the evil of this proposal, I digress. Do not take away my ability to retire.

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seweekes — Jun 20, 2026

Subject: S7-2026-15 Comment From: seweekes Affiliation: Jun. 20, 2026 The SEC, and all financial organizations need to have accountability to protect ALL the investors; not just the billionaires! If anyone changes are to be made in reporting, it should be MORE frequent; not less frequent reporting!

Sue Weekes

Sent from my Verizon, Samsung Galaxy smartphone

Sh — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sh Affiliation: Jun. 20, 2026 Changing the reporting period to every six months means that investors do not have timely information available to them. It means that fraud and financial fragility happens without public disclosure, and yet the public is exposed to additional risk. Of course companies want less effort, but the risk is entirely on the investors, many of whom depend on their investments for retirement security. As a person nearing retirement, I think that this is unacceptable. -Sara Glidden, grants manager, and former registered representative.

Sent from my iPad

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shada.williams16 — Jun 20, 2026
Subject: S7-2026-15 Comments From: shada.williams16 Affiliation: Jun. 20, 2026 Mrs. Williams, Program Manager

We should all learn from the mistakes of the past. This country is being ruined by greed that is like an insatiable lion. We need to keep order or the balance that is already so precarious will crumble. We little people work harder than our government to make the money it robs us blind for and we either give it up or go to prison. If you all let this happen and we lose the little bit of gains we try to make in an attempt to grow beyond our basic work checks will be the last straw. The order you hold will not prevail. We are tired of being tired while the rich are literally getting fatter and richer through cheating. Do the right thing and make sure we all get a fair shot!

Sent from my Galaxy

Shane Bartashevich — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shane Bartashevich Affiliation: Jun. 20, 2026 Stop letting this happen! We all know much better than this! It's time to start caring for the absolute majority of this country, instead of only the tiny minority, always! Everybody in this country has had enough! Im all about earning and investing, but the majority hasn't a pot to piss in, so they dont have the benefit of getting ahead without capital! All of our countryman , deserve better than this type of manipulation! In the world today, lies are the truth, and truth are lies....Now that the market has made so much for the wealthy, now it's time for them to short sell it all for double the profits!

Shane Gillespie — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shane Gillespie Affiliation: Jun. 20, 2026 Stay with quarterly reports!

Sent from my iPhone

Shannan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shannan Affiliation: Jun. 20, 2026 Corporate America is destroying our country and you want to help it along. Corporations were designed to help Americans and you've literally destroyed the American dream by making it impossible to own a brick and mortar small business. What happens when you have it all and the people have nothing? Why do you want to live in a world where the majority are suffering while the few rejoice? I'm a nail technician and I've been watching business decline because of the economy, fortunately I'm in a tourist area so we do get those with summer homes and vacationing, but the decline has been the most obvious this past year. It's also scary that the credit cards that are starting to be used more frequently aren't your mainstream bank credit cards. They're the low limit 35%/$250 annual fee credit cards from small pop up providers. This is not a good direction. It's sad to have a country whose literal foundation is built on hedging bets, and now you want to make it harder for the average American to participate and be successful in the scheme you've built. It's disgusting!!!

Shannan Daniels

Shannon Agee — Jun 20, 2026
Subject: S7-2026-15 From: Shannon Agee Affiliation: Jun. 20, 2026 Keep the big companies accountable!

Shannon Moore — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shannon Moore Affiliation: Jun. 20, 2026 Shannon Moore

Educator As someone whose relies on the stock market to guarantee that I can retire, taking away access to information so that I can make an educated decision about where I place my funds is a deceitful practice that does not take care of investors.

Sent from my iPhone

Shannon Shaneyfelt — Jun 20, 2026
Subject: S7-2026-15 From: Shannon Shaneyfelt Affiliation: Jun. 20, 2026 Quarterly signing has no significant impact whatsoever. The CEOs and CFOs trust whatever is put in front of them, as they can't possibly do the research to check on what takes whole departments of workers weeks to do. All the quarterly statements do is keep accountants fully employed and cost the companies money. Those costs are passed along to the consumers. Unless you have trained forensic accountants checking the statements for fraud, the statements just give a false sense of security to those ignorant of the process.

Sent from my iPhone

Shar Miller — Jun 20, 2026
Subject: S7-2026-15 From: Shar Miller Affiliation: Jun. 20, 2026 This is the worst time in the nation and would therefore. Be the worst time to loosen regulations. Make them earn it for the duration of this cheating, illegal administration. Then if it makes sense, consider it ;as it will hopefully be a more honest point in time.

Shari Neal — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shari Neal Affiliation: Jun. 20, 2026 I would prefer the more honest and transparent approach of quarterly reporting. My trust should matter along with the investment I submit. It seems we are going backwards and not getting anywhere by continuing to find ways to mislead the public. S. Mitchell, Retired Teacher

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Shari Schweigler — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shari Schweigler Affiliation: Jun. 20, 2026 The more reporting, the better. It's bad enough that this administration has ended so much economic oversight. Lessening reporting requirements is an invitation for corporations to run amok.

Sharlene Rivinius — Jun 20, 2026
Subject: S7-2026-15 From: Sharlene Rivinius Affiliation: Jun. 20, 2026 Unless you are trying to hide something there is no reason to not sign quarterly. Be up front. Be men and women of integrity. Stop the games.

Sharon Berge — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Sharon Berge Affiliation: Jun. 20, 2026 Why would we want to go backwards? What is your data that would support this? What is your reasoning to support this? Unless or until you can prove it to be better. I ask that we stay as is.

Sharon Boehlefeld — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sharon Boehlefeld Affiliation: Jun. 20, 2026 The requirement for quarterly statements is hardly onerous. I urge the SEC to maintain the current standards to benefit American investors.
Sharon Boehlefeld
Retiree and investor
Davis, Illinois

Sent from my iPhone

Sharon Boles — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sharon Boles Affiliation: Jun. 20, 2026 Stop this. Why hide them?

Sharon

....My cup runneth over.
Psalm 23:5

Sharon Decker — Jun 20, 2026
Subject: S7-2026-15 From: Sharon Decker Affiliation: Jun. 20, 2026 As life as we know, it is in jeopardy. Trying to tear down more accountability for the CEOs in rich people of this world is an abomination. What has happened in our lifetime? How can we be so stupid to elect people who want to destroy us and our democracy? Sharon Decker average citizen

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SHARON DYER — Jun 20, 2026
Subject: S7-2026-15 From: SHARON DYER Affiliation: Jun. 20, 2026 Sharon Dyer, retired special education teacher living in Agoura Hills CA. My latechusband worked in the nonprofit field with BoyScouts of America, Girl Scouts, Goodwill Industries and. The Boys and Girls Club.
I want to keep track of my investments that is the result of hard work and have control over my money and know what I have for living expenses and assisted living if that happens.

Sent from my iPad

Sharon Epley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sharon Epley Affiliation: Jun. 20, 2026 As a therapist in the

addictions field, I know that quarterly reports assists the company I work door looks at trends.
How high is our turnover? Are we losing patients from lack of staffing?
Quarterly reporting is not just about money in our field.
My company took on two more therapists, increasing the company income and reducing the stress for current employees (three of us were going to leave).
So I strongly urge you to recognize, it's not just about money. It is a useful tool to measure progress as well.

Sharon Epley, MSFP

Sent from my iPad

Sharon Friend — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sharon Friend Affiliation: Jun. 20, 2026 These rates should definitely be checked every quarter. I'm retired and can't afford to lose from my savings. Sharon Friend, retired nurse, Arlington, Texas

Sent from my iPhone

Sharon Goretti — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Goretti Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This proposalwill handicap the small investor who doesn't have access to information the way Large investors do. Without transparency, there is no way for a little guy to get ahead.

Sharon Hamilton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sharon Hamilton Affiliation: Jun. 20, 2026 The quarterly reporting needs to stay!!! It was implemented for a reason. I am retired so it's even more critical. I know it's tempting to cut reporting but the markets are fluid and we need accurate quarterly reports so that we can make better financial decisions. My name is Sharon Hamilton.

Sharon Heitzman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Heitzman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is important that public companies continue publishing quarterly reports. Investors need to be assured of proper management and the fiscal health of companies in which they invest. Quarterly reports are one way to keep companies honest about their financial condition.

Sharon Howard — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Howard Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:This doesn't surprise me. The corruption & greed is spreading. STOP THE EVILNESS...

Sharon Kilzer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sharon Kilzer Affiliation: Jun. 20, 2026 This is just more theft and deception. Why can't anyone just be honest and truthful? If there is no funny business going on, no theft, then honesty shouldn't be that hard. Only crooks and thieves want to hide things. Keep yourselves honest and keep reporting quarterly.

The Lord sees all and knows the heart. Satan is the father of all lies. Which are u like?

Sharon Kirkendoll — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sharon Kirkendoll Affiliation: Jun. 20, 2026 I invest personally for my retirement and I rely on quarterly reports to make the best decisions for retirement. Any change away from quarterly reporting gives me a big blind spot in my future. Please keep reporting quarterly.
Thanks Sharon Kirkendoll

Sharon Klauser — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sharon Klauser Affiliation: Jun. 20, 2026 I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to me.

Sharon Klint — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Klint Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This SEC proposal would keep more vital information from investors. Already, the information is far too limited! Do not support this proposal. If you do, you are supporting the ultra wealthy of this country in further impoverishing the working class of this country; these are hardworking, good people, not the greedy, self-centered executives who live very well off the tax-free benefits about which their investors know NOTHING!

Sharon Langhammer — Jun 20, 2026
Subject: S7-2026-15 From: Sharon Langhammer Affiliation: Jun. 20, 2026 They were criminals. Burn them!

Sent from my iPhone

Sharon McCreadie — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon McCreadie Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
It's problematic to give businesses even more places to hide info from the public and investors. Transparency is what everyone wants and needs!

Sharon Peterson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Peterson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Reducing the information available to investors greatly increases their risk.
As is the case for most Americans,, it is very important that I closely monitor my investments, and have up-to-date data to help hedge against market volatility and the fast changes occurring in the market due to automatic trading and AI-based trading.
Quarterly disclosures keep retail investors informed and better able to make wise choices in support of their financial future.
Do not make this change. Thank you.

Sharon Plummer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Plummer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
To much can be swept under the rug in 6 months time. I want to know that my retirement savings are being managed appropriately. To me that means timely reporting. A lot can happen in 3 months but by the time you get a 6 month report your account has tanked or you have invested more money in a company that was in freefall. The SEC should never minimize the reason they even exist.....the 1929 Stock Market Crash due to fraud, insider trading, and market manipulation. Greed continues to flourish and going dark for 6 months only causes mold to grow faster. Your job is to remain vigilant... .not take a 6 month vacation.

Sharon Pollock — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sharon Pollock Affiliation: Jun. 20, 2026 Worked hard all my life. Sacrificed to retire well. Don't steal my money.

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sharon rothbauer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: sharon rothbauer Affiliation: Jun. 20, 2026 Keep companies reporting quarterly, please. Changing this will hurt a lot of people.

Sharon

Sharon Squassoni — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Squassoni Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I strongly oppose this rule which will reduce transparency for retail investors like myself. At a time when disinformation is rampant, we need more, not less, accountability, and quarterly SEc filings were established almost 100 years ago exactly for that purpose. Please do not remove these

guardrails for average Americans.

Sharon Stern — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sharon Stern Affiliation: Jun. 20, 2026 Accountability and transparency are paramount!

Regards,

Sharon Stern
Former SVP and Corporate Secretary
Volt Information Sciences (formerly a public company)

Sharon Vopal — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sharon Vopal Affiliation: Jun. 20, 2026 We are a one-income, middle-income retail investor. We are not financially savvy and don't have any inside tracks on the stock market. What we do have, however, are quarterly reports and we rely on them to make the decisions that we make about our retirement savings. This is critically important to the small investor, like us. What this proposed rule change does is keep people like us in the dark and it protects the insiders and it pads the pockets of the rich, so they become even richer. Are you trying to eliminate the middle-class entirely, so that the US is left with two socio-economic classes - the rich and the poor? Because that's what doing things like this accomplishes. And stop kidding yourself if you think making this optional will protect me, because we all know when it comes to the mighty dollar, the people who have more and never satisfied with how much they have and will do anything to make more, even if it means doing so off the backs of people like me and my family.

Sincerely,
Sharon Vopal
Self-employed/Independent Contractor

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sharon walker — Jun 20, 2026
Subject: S7-2026-15 Comment From: sharon walker Affiliation: Jun. 20, 2026 Publicly traded companies must continue to report financials at least 4 times a year to keep our investments safe!

Sent from my iPhone

Sharon Wooley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sharon Wooley Affiliation: Jun. 20, 2026 Every three months! No six month BS.

Sent from my iPhone

Shaun Kelley Jahshan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shaun Kelley Jahshan Affiliation: Jun. 20, 2026 Dear SEC Administration,

I am writing to urge you to maintain the requirement that publicly traded companies publish result, verifiable reports. Quarterly reports provide essential information for private individuals, who do not otherwise have access to it. Eliminating these reports will provide marginal benefits to the few while causing proportionally greater harm to the many and to the reputation of the SEC.

Dr. Shaun Kelley Jahshan, Writer and Educator

Sent from my iPhone

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shauna wallace — Jun 20, 2026
Subject: Comment on S7-2026-15 From: shauna wallace Affiliation: Jun. 20, 2026 Shauna Wallace, Laborer, Boston, MA: As a person who believes in ethical transparency, I feel it is imperative to maintain quarterly reports.

Shawn Bru — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shawn Bru Affiliation: Jun. 20, 2026 KEEP IT QUARTERLY!! Enough of this BS. Shawn Bru

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Shawn Gibson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shawn Gibson Affiliation: Jun. 20, 2026 It's just ANOTHER scam to keep the people down so the wealthy get richer !, politicians/lawyers shouldn't be aloud to trade or share inside info for thier own gain ! Shawn Gibson, machinist

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Shawn Mauser — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shawn Mauser Affiliation: Jun. 20, 2026 I am so sick of big business getting every grifting advantage they want and regular people being completely disregarded. Corporations have shown time and time again they cannot be trusted to do right by their customers. Keep it the quarterly.

Lynn Mauser
Austin, Texas

Sent from my iPhone

Shawn Simmons — Jun 20, 2026

Subject: S7-2026-15 Comment From: Shawn Simmons Affiliation: Jun. 20, 2026 Shawn Simmons Head of Digital Marketing

For more than 50 years, public companies have been required to report their financial results every quarter, providing investors, regulators, policymakers, and the public with regular insight into corporate performance and risks. A proposal to reduce that reporting frequency would allow companies to go up to six months without publicly disclosing key financial information.

While corporate executives, boards, attorneys, and large institutional investors often have access to extensive information and resources throughout the year, individual investors, retirees, employees, watchdog organizations, and local communities rely heavily on public disclosures to understand how companies are performing and whether they are meeting their obligations.

Reducing reporting requirements would weaken one of the most important safeguards supporting fair and transparent capital markets. Less frequent disclosures create longer periods during which problems can go undetected, including financial mismanagement, governance failures, compliance issues, or other activities that may harm shareholders and stakeholders. Transparency is not merely an administrative requirement; it is a cornerstone of market accountability and investor confidence.

At a time when Americans are demanding greater transparency from institutions, moving away from quarterly reporting sends the wrong message. It risks limiting oversight, reducing accountability, and creating information gaps that disproportionately disadvantage ordinary investors while benefiting those with greater access to resources and insider knowledge.

Lawmakers should carefully consider whether reducing disclosure requirements serves the public interest. Strong, consistent reporting standards help protect investors, strengthen market confidence, and ensure that public companies remain accountable to the people whose investments, retirement savings, and livelihoods depend on them.

Sincerely,
Shawn A. Simmons

Shawne Griffin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Shawne Griffin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies have ALWAYS provided investors and traders with detailed information every quarter for over 50 years! Now the SEC is proposing they want to stop that. We, the People DEMAND TRANSPARENCY!!!
Enough of the shady deals and insider trading for Trump, his MAGA GOP and Trump's billionaire buddies!!! 🤬👎🇺🇲🙏

Shaya Phillips — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shaya Phillips Affiliation: Jun. 20, 2026 Keep corporate quarterly reporting. It's necessary for transparency.

Shaya Phillips, retired CIO

Shayne Uhr — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shayne Uhr Affiliation: Jun. 20, 2026 Transparency in financial reporting is critical to investors to maintain confidence and integrity.

Do not change from quarterly to 6 month reporting

Shayne Uhr

Sheena Hartman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sheena Hartman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is not ok. It feels like you're trying to play games and hide things.

Sheila Antoon-Allen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Antoon-Allen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Quarterly reports are necessary to the Country's financial health. Uneducated investors is a waste of taxpayer monies because our money will go to failing companies instead of where our money needs to be in helping build a good company. What you do is eliminate good investments for the public & give employers, etal., the advantage of a forewarning. This is insider information, which you know full WELL is a crime.

Sheila Counts — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sheila Counts Affiliation: Jun. 20, 2026 For the sake of economic transparency and security, please keep reports quarterly. As a retiree my investments are of the utmost importance to my financial wellbeing.
Sheila Counts, retired teacher

Sent from my iPhone

SHEILA DUNN — Jun 20, 2026
Subject: S7-2026-15 Comment From: SHEILA DUNN Affiliation: Jun. 20, 2026 Keep quarterly funding reports.

Sent from my iPhone

Sheila Farina — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sheila Farina Affiliation: Jun. 20, 2026 Sheila Farina MSN,

RN, CBCN Breast Nurse Navigator. Please KEEP the Quarterly Reporting!! Those of us in healthcare give so much of our time at great sacrifice to our families. To reduce the quarterly reporting will result in less transparency and loss of income. Isn’t it enough that we were thrown into a war and came out on the wrong side, our economy is floundering and moral is bad. Please do the right thing for the american people. Sheila Farina, North Huntingdon, PA

Sent from my iPhone

Sheila Farina — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sheila Farina Affiliation: Jun. 20, 2026 Sheila Farina MSN, RN, CBCN Breast Nurse Navigator. Please KEEP the Quarterly Reporting!! Those of us in healthcare give so much of our time at great sacrifice to our families. To reduce the quarterly reporting will result in less transparency and loss of income. Isn’t it enough that we were thrown into a war and came out on the wrong side, our economy is floundering and overall moral is bad. Please do the right thing for the American people. Sheila Farina, North Huntingdon, PA

Sent from my iPhone

Sheila Follett — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Follett Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As the corruption keeps spreading due to this government, we will move our money to European and Asian markets to avoid loosing our shirts due to your corrupt practices. First it's Space-x BS, and now this. Have no confidence that any rules are being followed and not broken. Stop making changes to the rules to keep the Americanmarket semi-safe.

SHEILA J RAMSEY — Jun 20, 2026
Subject: Comment on S7-2026-15 From: SHEILA J RAMSEY Affiliation: Jun. 20, 2026 Please leave quartly reporting. We need to be able to react quickly. Sheila , retired investor

Sent from my iPhone

Sheila Johnston — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sheila Johnston Affiliation: Jun. 20, 2026 I believe quarterly reporting should remain in effect. It is an unfair advantage to cooperate insiders to increase this reporting to 6 months. The average everyday individual will not benefit from a 6 month reporting window. Most companies will not choose the option to report more often. The savings to companies are rarely, if ever, passed on to the consumers in the modern United States. It is therefore my belief that quarterly reporting will protect the consumer to a greater extent than 6 month reporting.

Thank you,

Sheila Johnston

Sent via the Samsung Galaxy S21+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Sheila Sharifi Follett — Jun 20, 2026
Subject: S7-2026-15 From: Sheila Sharifi Follett Affiliation: Jun. 20, 2026 Stop allowing criminals off the leash to cause more destruction and damage to our financial institutions and people's lives.

Thanks,
Sheila

Sheila Wolf — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sheila Wolf Affiliation: Jun. 20, 2026 Sheila Wolf, owner of a small business. Accountability to share holders and customers matters at all levels.

SheilaK Krebs — Jun 20, 2026
Subject: S7-2026-15 Comments From: SheilaK Krebs Affiliation: Jun. 20, 2026 Corporations and all companies should continue reporting their profits and earnings on a quarterly basis. By going DARK for 6 (six) months, it DOES NOT show their TRUE Net Worth. I disagree with going DARK!

Shelia Burns — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shelia Burns Affiliation: Jun. 20, 2026 ! Reporting should be every QUARTER!

Shelia Edwards West — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shelia Edwards West Affiliation: Jun. 20, 2026 Shelia Edwards West, retired
I would like to express my dismay at the possibility of corporations to only report semi-annually!
I rely on quarterly reports to keep abreast of my personal financial investments to know when to adjust my holdings.
Given these reports are available TO Corporations for their own use, I don't understand Why they could not also be available to the investors as well! Seem a bit suspicious to me that the SEC would side with corporations and NOT with the American people!

Sent from my iPhone

Shelia LeFridge — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shelia LeFridge Affiliation: Jun. 20, 2026 Shelia Brooks-LeFridge
Nonprofit CEO

Quarterly reporting is about accountability to investors, stakeholders, and avoiding improprieties. What is not inspected cannot be expected. Quarterly reports allow inspection of financial information every 90 days. Doubling the time between visual information creates double the amount of time to make educated decisions or notice any concerning changes. For me, when I look, I want updated and timely information to make my financial decisions. It's clear the broader timeline in other global markets have revealed
problems with corporate oversight. Corporate ethics are already lax and highly suspect. We do not need to provide additional latitude that may disadvantage investors and interested persons on the outside.

Shelia Brooks-LeFridge, M.A.O.M.

"...always remember that obstacles in the path are not obstacles, they ARE the path."

Jane Catherine Lotter
1952-2013

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shelia m — Jun 20, 2026
Subject: S7-2026-15 Comments From: shelia m Affiliation: Jun. 20, 2026 I am writing you concerning the SEC desire to supply report twice a year instead of 4. This is an unfair action that gives certain people advantages by providing them information before the
public knows. In fact I feel this information should be provided monthly. Shelia McKinney Retired Registered Nurse

Yahoo Mail: Search, Organize, Conquer

Shelley Colangelo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shelley Colangelo Affiliation: Jun. 20, 2026 Shelley Colangelo, retired nurse. Please keep our companies accountable.

Sent from my iPhone

Shelley Paxton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Shelley Paxton Affiliation: Jun. 20, 2026 The reasons why we

have mandated quarterly reporting are even more important today. Let's stay ethical. Shelley Paxton, business owner

Sent from AT&T Yahoo Mail on Android

Shelley Perry — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Perry Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am not a wealthy person.
I grew up very poor. Myself & my family deserve to use our money to grow what little we have into more so that we can retire comfortably.
This country is quickly growing into the "HAVES & HAVE NOTS".
The HAVES keep getting more & more while living off of the backs of the "HAVE NOTS". While they continue to grow their wealth, we continue to loose anything & everything that we gained & what we are trying to sustain.
It isn't right! Those in power do not deserve more information to keep growing while it is taken from us.
Please, find your ability to stand on MORAL GROUND! To help everyone obtain financial security.
I'm not seeking to become wealthy. I'm seeking & looking for financial security & equality for all American Citizens.
It's supposed to be what this county is founded upon!
It's what this administration is trying to take away.
Thank you for reading. May God guide you to obtain & uphold your moral fortitude in a very unmoral world!

Shelly Ellis — Jun 20, 2026
Subject: S7-2026-15 From: Shelly Ellis Affiliation: Jun. 20, 2026 IF you allow
this you are participants in the upcoming fraud

Shelly Ellis
Orangevale, Ca

Shelly Hegeman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Shelly Hegeman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not hide information from everyday people. It is important for us to know what is going on.

Sheri Cameron — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sheri Cameron Affiliation: Jun. 20, 2026 STOP!! This is Robbery! We should be able to pay our bills at 6 months, No Interst!! No Loopholes that attack the taxpayer No , No, No

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Sheri Crane — Jun 20, 2026
Subject: File No. S7-2026-15 From: Sheri Crane 6/20/2026 To whom it may concern, I would urge you to keep reporting on a quarterly basis. Anything longer than that does not reflect the position a company is in. Any company taking public money should be transparent to its investors in a timely manor. There is no valid reason to lengthen the reporting timeframe. Sincerely, Sheri Crsne

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Sheri Price — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sheri Price Affiliation: Jun. 20, 2026 Sheri Price, Retired 2025, Ohio
History has proven that quarterly reporting is hugely important and MUST be maintained! After paying into Social Security for 50 years and recently retiring due to health issues, I must now solely rely on money from my investments and Social Security. Transparency and quarterly reporting is critical to making directional decisions with regard to my hard earned money that I must rely on to make ends meet and support myself!

Regards,

Sheri Price

Sherri Berglund — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Berglund Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Please keep the existing regulation of reporting quarterly rather than the proposed twice yearly. As an investor in securities, timely reporting is an essential part of judging future stock value and changes.

Regards,
Sherri Berglund

Sherri Bergschneider — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Bergschneider Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please don't make any changes for investors that make it more difficult. Times are uncertain in every aspect don't make this change to create more uncertainty.

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sherri brown — Jun 20, 2026
Subject: Comment on S7-2026-15 From: sherri brown Affiliation: Jun. 20, 2026 If I have to pay my taxes 4 times a year, then big companies can handle reporting 4 times a year. It’s not like they don’t know what they’re Cordley income. Is they keep track of it better than anyone else. So what’s the big deal if they report it just report it and keep everybody in the loop. If you want to be part of this country, be part of this country otherwise leave and go to another country.

Sent from my iPhone

Sherri Mcgee — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sherri Mcgee Affiliation: Jun. 20, 2026 Why is progress we have achieved in the past to regulate for transparency to help everyone such a threat to the rich? Greed.
That's what this is. Once again, it's not America first, but greed of the few. Keep the quarterly reports in place. Don't fix what isn't broke. And quit trying to break and kill everything!!

Sherri McGee

Sherrie Jacobs — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sherrie Jacobs Affiliation: Jun. 20, 2026 Alan Jacobs, Ph.D. retired in Indiana.
This is a step back and will not benefit investors. Please don't allow!

Sherril Mascher — Jun 20, 2026
Subject: S7-2026-15 From: Sherril Mascher Affiliation: Jun. 20, 2026 Sherril Mascher, Office Manager, Clarinda, IA
I have worked with a corporation where the financial infrastructure was suspect. These reports note yearly and quarterly trends that are extremely important to watch leadership. We have seen where poor leadership is detrimental and timely intervention can save a corporation and prevent layoffs. Keep those in charge accountable to their investors.

Sherrilyn Dailey — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sherrilyn Dailey Affiliation: Jun. 20, 2026 Sherrilyn Dailey, retired 23 years ago at the age of 55 years old. I was able to retire so early because I kept an eye on my investments for years. Our children are on the same path that we did. We have to know what is happening in order to make appropriate decisions. Please keep the reporting every 3 months. Thank you.

Sent from my iPhone

Sherry Chonka — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sherry Chonka Affiliation: Jun. 20, 2026 This was not gonna help the average investor it will kill us

Sent from my iPhone

Sherry Fugate — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sherry Fugate Affiliation: Jun. 20, 2026 The wealthy and big corporations need to be reporting EVERY MONTH. The people need transparency and a monthly report would prevent a lot of fraud and shady deals. I'm sick and tired of pulling the weight of millionaires and billionaires and big corporations. It's time these entities started pulling their own **** weight. You should be taxed 10% of ALL earnings for the next 10 years and anyone earning less than $100,000 per year pays NO taxes. You rich a**holes can pay the less fortunate's taxes for a change. If you don't like it tough 💩, we don't like paying YOUR taxes. You can afford it much better than you think we can. START DOING YOUR PART, YOU CAN AFFORD IT!

Sherry Mattison — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sherry Mattison Affiliation: Jun. 20, 2026 I am a small-time investor living on retirement savings, so please don't do this to me. And don't do this to other people. We depend on accurate and timely information, and 6 months is neither

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Sherry Smith — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sherry Smith Affiliation: Jun. 20, 2026 Let’s not go backwards ! Keep companies honest !

Sent from my iPhone

Sherry Vance — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sherry Vance Affiliation: Jun. 20, 2026 As a private citizen and investor, I require quarterly reports to manage my affairs. I run my life like any good businessman, and stay abreast of changes as reported quarterly. To do less undermines my ability to change with the market forces. Keep quarterly statements!

Sherry Vance
P O Box 6881
Great Falls MT 59406

Sent from my iPhone

Sherry Whaley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sherry Whaley Affiliation: Jun. 20, 2026 Keep the Quarterly,

we all should have the same information at the the same time.

SHERWIN THINGVOLD CanDo Painting — Jun 20, 2026
Subject: S7-2026-15 From: SHERWIN THINGVOLD CanDo Painting Affiliation: Jun. 20, 2026 Do you think any money monger is going to remember Enron? No they'll choose to go down the same road and cheat if they have a chance to get richer. Immorality never learns.

Get Outlook for Android

Sheryl Bryant — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sheryl Bryant Affiliation: Jun. 20, 2026 We need quarterly reporting to keep track of DJT & his cronies from allowing fraud, waste & corruption from getting out of hand! And if not quarterly, IT WILL HAPPEN (I.e. $16 on Reflecting pool debacle, Fight on Lawn. DJT had already made trades (which should be illegal), etc.

Sent from my iPhone

Sheryl Drew — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sheryl Drew Affiliation: Jun. 20, 2026 Quit ripping off the American people every way that you can think of, selfish greedy republicans!

Sent from my iPad

Sheryll W. — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sheryll W. Affiliation: Jun. 20, 2026 I'm retired but my children are working. Fairness is what it's about. No hiding ANYTHING. QUARTERLY REPORTS YES.

Sheryll Woods

Yahoo Mail: Search, Organize, Conquer

Shirley — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shirley Affiliation: Jun. 20, 2026 Corruption needs to be kept in check, thus quarterly reporting needs to continue. Don’t let the fat cats get fatter at the expense of the ‘peons’.

Sent from my iPhone

Shirley Ferguson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shirley Ferguson Affiliation: Jun. 20, 2026 This is so unfair to the not so rich people who are just trying to make a buck and stay afloat.

Do not let the almighty rich keep all the gains and profits!

Sincerely,
Shirley Ferguson

Shirley Goldinger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Shirley Goldinger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
By withholding vital information everyday investors run higher risks of losses. Stop protecting the interest of the few.

Shirley Holsinger — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shirley Holsinger Affiliation: Jun. 20, 2026 Please keep SEC reporting to a quarterly basis.

Shirley Holsinger

Sent from my iPad

Shirley Hone — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shirley Hone Affiliation: Jun. 20, 2026 It's not worth the risk of hurting millions of hard working families

Shirley Stokes Hone

Shirley Quick — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Shirley Quick Affiliation: Jun. 20, 2026 It should stay quarterly. There is too much corruption out there and if they report less than quarterly it opens up more time for embezzlement and other shady practices. Quarterly brings those possibilities to light earlier.

Shirley Quick

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Shirley Torok — Jun 20, 2026
Subject: S7-2026-15 Comment From: Shirley Torok Affiliation: Jun. 20, 2026 Those same businesses have to file quarterly tax payments, the info should be available to them to report without increased burdens.

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shortys tulip — Jun 20, 2026
Subject: S7-2026-15 Comment From: shortys tulip Affiliation: Jun. 20, 2026 The more we know the better!! These companies are already only thinking in the short term. If they have enough time to do real damage, they will, and ask questions later. Please - we need more regulation and oversight! Not less.

443.416.7415
"Collaborating To Enhance Our Lives"

Shruthi Reddy — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Shruthi Reddy Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are necessary for us to make informed decisions with our investments. We deserve to have this information readily available to avoid being defrauded and scammed.

Sida Grecian — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sida Grecian Affiliation: Jun. 20, 2026 We can't let the 1% take it all. They have destroyed the American Dream.

Silke James — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Silke James Affiliation: Jun. 20, 2026 I don't want it !!!! I need no institution or person to mess with my savings.
Silke James , Retired Preschool Teacher, Athens GA

Simone Hall — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Simone Hall Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I strongly object to reduced financial statement reporting. I experienced the horrible impact of Enron's corrupt financial reporting and how it caused educated investor's to be misled. I do not want to go through that again. There needs to be not only transparent and thorough reporting, but timely and continuous reporting so that the SEC can provide proper information to investors and allow them to make informed and considerate decisions.
Please do not make the serious mistake of reducing SEC reporting and accountability.

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sindy sands — Jun 20, 2026
Subject: S7-2026-15 From: sindy sands Affiliation: Jun. 20, 2026 We need to be sure that those who are not prone to doing the right thing will not slide from their duties. We NEED to maintain the quarterly reports. The rest of us do many reports so let them continue their DUTY.
Very simple. Do not lessen the reports required.

SinisterCheshire — Jun 20, 2026
Subject: S7-2026-15 Comments From: SinisterCheshire Affiliation: Jun. 20, 2026 Julian Popchock. Manager in a medical product company. Quarterly reporting needs to continue. Limiting how often companies must share information can only serve those wishing to hide problems and potentially defraud investors.

Thank you,

Julian

Siri — Jun 20, 2026
Subject: S7-2026-15 Comments From: Siri Affiliation: Jun. 20, 2026 Give them an inch and they will take a mile. Less accountability means things will be done in secret and that's not right. Keep them accountable and keep reporting quarterly there's a reason why it is quarterly reporting. We don't need new robber barons again.

SL Bryant — Jun 20, 2026
Subject: S7-2026-15 Comments From: SL Bryant Affiliation: Jun. 20, 2026 We need to have quarterly reporting to safeguard our investments. S. Bryant

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Sonja Bontrager — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sonja Bontrager Affiliation: Jun. 20, 2026 Sonja Bontrager

Corporations have a responsibility to investors and to the people living in the regions that support these companies through shared natural resources, infrastructure, health, and the education of workers.

50% less reporting proportionately reduces accountability to investors and disregards hosting communities and all connected through commerce.

Maintain communication—this could even be increased in times of AI. Each month, I trust a company with my earnings from a modestly-paid position as an educator. These companies can ensure me every three months that my confidence is respected. Isolating a company from all who support it would be a departure from the traditional values of a nation founded by “we the people.”

Sonja Bontrager

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sonya baker — Jun 20, 2026
Subject: Stop the SEC's Six-Months Blackout From: sonya baker Affiliation: Jun. 20, 2026 Stop the SECs Six-Month Blackout

Hello my name is Sonya Baker , I am an American citizen and taxpayer. I implore you to keep the same rules that have been in place since the beginning. Keep the reporting quarterly. Transparency is the best way to ensure that the public has access to the truth. Why hide the information and delay the release of it to the public? WHO does that serve? Thank you in advance for your support! We the people need to protect our rights and freedoms. Democracy depends on it!

Sincerely,

Sonya Baker

Sonya Friedrichs — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sonya Friedrichs Affiliation: Jun. 20, 2026 Transparency

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Spectrum — Jun 20, 2026
Subject: S7-2026-15 Comments From: Spectrum Affiliation: Jun. 20, 2026 Keep the reporting quarterly! For ex., re; investing, you'd be absolutely flying blind for 6 months, not knowing a company's stability.

Sent from my iPhone

Stacey Livingston — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stacey Livingston Affiliation: Jun. 20, 2026 This is just another way for greedy and corrupt politicians to cheat the system and keep even more money from being taxed. The Zuckerberg, Bezos and musk bill. Enriching his oligarch buddies while every day Americans have to pay the full measure of our taxes. A curse on you and your family if you approve this.

Sent from my iPhone

Stacey Sims — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stacey Sims Affiliation: Jun. 20, 2026 This will spur more insider trading. Please don't change the reporting timeline.

Sent from my iPhone

Stacey Spina — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stacey Spina Affiliation: Jun. 20, 2026 As a small business owner, I am not in agreement with reducing reporting from quarterly to biannually. If it's more work in record-keeping and reporting, so be it. I would never say to a doctor it seems like more effort to wash your hands every time you treat a patient, its a doctor's business to do no harm. Why would financial reporting need to be cut back on, profit is a company's business? The companies should know how they're doing. Sharing it with investors and regulators seems obvious to me.
This seems like just more abdicating of responsibility which I believe is weakening the fabric of our country, and degrading the strength of our economy.
It also allows for those in the know to mislead investors while executing their own salvation. I have owned a daycare, a retail store, and now a mental health program. In each of these, at any time, I knew what was happening financially. So should larger businesses.
Thank you for your consideration.
Stacey Spina, LCSW

Stacy — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stacy Affiliation: Jun. 20, 2026 Please continue with the tradition of quarterly reporting. It brings just a little more transparency and mandatory truth to the process. I believe most investors will benefit from having the extra knowledge that quarterly reporting brings. My name is Stacy Wilson and I an a recently retired person who now lives in rural Oregon but I was a cellular and molecular biologist for over 30 years. Quarterly reports enabled me to invest carefully to provide for my retirement. Thank you for your attention.

Stacy Hornstein None — Jun 20, 2026
Subject: File No. S7-2026-15 From: Stacy Hornstein The Commission should reject any move to semiannual reporting because it solves a problem that does not exist while creating a harm that is real and measurable. The theoretical justification — that quarterly reporting drives short-termism — is not supported by the evidence; research from the CFA Institute on the United Kingdom's experience with reduced reporting frequency found no measurable effect on corporate investment behavior, meaning the SEC would be trading a concrete benefit (transparency) for a speculative one (longer-horizon management). That tradeoff falls hardest on ordinary investors. Doubling the information gap between insiders and shareholders is precisely where volatility, uncertainty, and mistrust take root — and the companies most likely to opt out are smaller, less-covered businesses where independent oversight is already thin and reduced disclosure makes them harder to monitor and harder to own. This proposal moves in the opposite direction of Regulation FD, which was designed to level the informational playing field; this levels it downward. The market itself offers the most direct rebuttal: the entire S&P 500 files quarterly, and the S&P 500 is at an all-time high. If quarterly reporting were crushing American capitalism, the evidence would show it. It does not. The Commission should not reduce disclosure requirements for individual investors in exchange for a benefit the data does not support.

Stan Jenne — Jun 20, 2026

Subject: S7-2026-15 Comment From: Stan Jenne Affiliation: Jun. 20, 2026 As a former board member of a community bank, retired CPA, retired Certified Fraud Examiner, and retired professor of accounting I strongly disagree with changing the reporting of public companies from three to six months. Any well run public company compiles monthly and quarterly reports for their board of directors. They have been providing quarterly reports to the public for decades. All publicly held corporations have all of the systems in place to continue quarterly reporting. Now with the ability to report electronically the cost of quarterly reporting is nominal. The only ones who benefit from semiannual reporting are those with insider information. Please do not change the requirement for quarterly reporting to semiannual reporting!

Sent from my iPhone

Stan Livengood — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stan Livengood Affiliation: Jun. 20, 2026 Keep the quarterly reporting and greater transparency. Reporting only twice a year will lead to serious problems, and make it harder for small investors like me to maintain my retirement portfolio safely. I'm a music teacher, not a wealthy and powerful person. -Stanley Livengood

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Stanley Bleecker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stanley Bleecker Affiliation: Jun. 20, 2026 I oppose the proposed change. I continually watch the companies that I have invested in quarterly reports in order to make my investment decisions. Stanley Bleecker.

Sent from my iPhone

Stanley Walczyk — Jun 20, 2026
Subject: S7-2026-15 From: Stanley Walczyk Affiliation: Jun. 20, 2026 Commissioners,
I find it unconscionable that you would even consider weakening the reporting requirements of business to their shareholders. These reports are the only way to ensure important data is provided to the shareholders. They provide a critical measure of accountability for the people we have invested our hard earned money in. With the overwhelming amount of our countries wealth invested in the stock market it is essential that timely data be provided to the investor.

If similar requirements were made on our publicly (tax) funded entities maybe we wouldn’t have a huge deficit fraught with waste, fraud, and abuse.

Respectfully
Stan Walczyk
Pawley Island, SC

Sent from my iPhone

Stanley Wheatley — Jun 20, 2026
Subject: S7-2026-15 From: Stanley Wheatley Affiliation: Jun. 20, 2026 No reason to change except

the people it affects the most want it changed. So of course do not chang it.

Sent from my iPad

Steadynfaithful always — Jun 20, 2026
Subject: S7-2026-15 From: Steadynfaithful always Affiliation: Jun. 20, 2026 6 months is too long. We have seen lots of bad things happen in the financial matters over longer periods of time. Internal control is vital to an entity's integrity. Sharing the results every 3 months instead of 6 is a small price to pay for public confidence.

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stefan Byles — Jun 20, 2026
Subject: Comment on S7-2026-15 From: stefan Byles Affiliation: Jun. 20, 2026 I do not believe that making it easier on businesses to report is the way to help the American People. We are all held accountable and nothing should be different with businesses. I have worked very hard to save money to be able to eventually retire. Please do not change this rule. Stefan Byles, Plantation, Fl. Purchasing agent.

Stephanie Carlsen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stephanie Carlsen Affiliation: Jun. 20, 2026 I think quarterly report should continue consumers need to know who's failing and who succeeding

Sent from my iPhone

Stephanie Cummings — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stephanie Cummings Affiliation: Jun. 20, 2026 This deregulation will hurt investors. It will also hurt small and mid cap companies. It will raise the risk premium. Transparency creates better economic certainty, even if that is sometimes to the downside.We're too mature as an economy to accept this weaker corporate oversight. This will hurt all investors but particularly individual investors. It will further widen the wealth gap!

Stephanie Darrow — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Darrow Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Fascist trumpland hiding his insider trading and "We The People" pay the price. NO "The People" deserve real time information and true infromation about what is going on. This is unacceptable and not what we have government for. Do your jobs and be responisble to "The People". NOW.

Stephanie Jacobs — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Jacobs Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting helps ensure the trading public receives up to date , accurate information. More information encourages more involvement, which contributes to a more robust economic climate.

Stephanie Kynyk — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephanie Kynyk Affiliation: Jun. 20, 2026 We buy their products with our money. We invest our earnings into these companies. We should know what is being done with our money. Quarterly reports help us monitor that. A lot can go wrong in a short amount of time. If things go wrong too many times, the company and the investors (us ordinary, working class people who can't afford to lose) lose. In 2019 lost my job of 14 years due to bad decisions by those at the top, along with several thousand others. The quarterly reports gave many people time to prepare.

Stephanie Kynyk
Store Clerk

Sent from my iPhone

Stephanie LaPenta — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephanie LaPenta Affiliation: Jun. 20, 2026 I am retired and living off my investments so the companies need to keep reporting quarterly!!!! NOT BI ANNUAL!!!!!!

Sent from my iPad

Stephanie M Maloy Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Stephanie M Maloy Dear Sir or Madame, I don't know what is driving these reporting changes, but as a retiree who is dependent on my IRA investments, I don't want them to go forward to make the changes from the existing monthly and quarterly reporting practices. The markets are easily manipulated by news and policies, and delaying reports will not only hinder investment choices, but also puts its thumb on investing on the whole markets and could cause undue investment losses throughout the year. Please do not make the changes. Sincerely, Stephanie Maloy

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Stephanie Molenstra — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephanie Molenstra Affiliation: Jun. 20, 2026 Stephanie Molenstra, police detective. Please keep the quarterly reporting. I've worked hard all my life to invest my money and to invest wisely. I constantly review my invests and read the reports as they come out. Not only for stocks I hold, but for those I'm interested. I'm saving for my future, there is no reason that someone like me should not be able to obtain the most current up to date reports every 3 months. A lot of things can happen in a short period of time even in 3 months, but to change

reporting to 6 months is unfair to the everyday investor like me.

Stephanie Paull — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Paull Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As stated already, the information provided gives detailed information of where companies are at that quarter. They provide guidelines on a regular timely basis. Why mess with something that's been done for 50 years and provides current statistical information on a company's standing. Per quarter. Tech and business news refers to quarterly often. Can imagine information annually. You don't see trends and growth or loss at which quarter breaking things down.

Stephanie Smith — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Smith Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We've already experienced issues back in 2008 with the lack of oversight in predatory loans in the housing market. New laws were put in place to protect the American people because of this. We don't need to allow less transparency on Wall Street by hiding information from retail investors. This could lead to financial disasters for America.

Stephany B Grindol — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Stephany B Grindol Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: I would like you to continue with quarterly reports. Keeping close watch in my investments is important to me and the quarterly disclosures are imperative to the health of my investments. I do not want to wait 6 months to know how my investments are doing, 3 months is long enough.

Stephany Castillo — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephany Castillo Affiliation: Jun. 20, 2026 Quarterly reporting helps me discern and make better choices of where to make my investments as a retail investor for my future. I'm doing the right thing by starting early, but I need transparency to be able to make good choices so that the investment actually grows and is worth the effort when I need it.
Stephany, PhD student

Sent from my iPhone

Stephen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephen Affiliation: Jun. 20, 2026 Stephen Price, Pastor
This matters because of the impact it will have on the value of my already small retirement

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Stephen Bass — Jun 20, 2026

Subject: S7-2026-15 From: Stephen Bass Affiliation: Jun. 20, 2026 We should not reduce accountability to the CEOs!!!

Stephen Bicker — Jun 20, 2026
Subject: S7-2026-15 Comment. From: Stephen Bicker Affiliation: Jun. 20, 2026 Hello,

It is extremely important to keep a level playing field! Please do not create a loophole for insider trading!! Sent from my iPhone

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Stephen Blaho — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephen Blaho Affiliation: Jun. 20, 2026 Guard rails were put in place because the financial institutions were inept or corrupt in self policing. That behevior led to the global crash of 2008. The institutions then had to be propped up by the tax payers due to their misconduct. Let's not go backwards in letting the financial industry have full rein without oversight.

Stephen Geddes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephen Geddes Affiliation: Jun. 20, 2026 Dear SEC, keep the reports quarterly. The public needs as much transparency as possible.

Stephen Geddes
513-377-4309

121 Greenleigh Ct.
Merchantville, NJ. 08109

Stephen Geddes — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephen Geddes Affiliation: Jun. 20, 2026 Dear SEC,keep the reports quarterly.

Stephen Geddes
513-377-4309

121 Greenleigh Ct.
Merchantville, NJ. 08109

Stephen Irvin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stephen Irvin Affiliation: Jun. 20, 2026 The miniscule return on this change is not worth the problems it will cause. Please keep reporting quarterly.
Stephen Irvin
Retired IT Manager

Stephen Lee Phillips — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stephen Lee Phillips Affiliation: Jun. 20, 2026 OFFS, STOP any further enabling of corporate subterfuge!

Sent from my iPhone

Stephen Loughin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stephen Loughin Affiliation: Jun. 20, 2026 Actually, this could shift focus to long term results. Obsessive focus on Quarterly earnings has led to cuts or elimination of R&D programs that ae essential to the long term survival of a business.

Stephen Loughin
sloughin@gmail.com

Stephen Meiers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stephen Meiers Affiliation: Jun. 20, 2026 Are you out of your freaking minds, letting the fox control the henhouse? The grift has gone far enough. STOP, NOW!

Steve Meiers
Ergo Vista, CA

Stephen Rassin — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Stephen Rassin Affiliation: Jun. 20, 2026 Keep it as is, please.

Sent from my iPhone

Steve — Jun 20, 2026
Subject: S7-2026-15 Comment From: Steve Affiliation: Jun. 20, 2026 Steve Garinger, retired

Engineering Product Manager from the Marine Terminal Industry. Shifting from quarterly to semi annual reporting will allow companies to hide their issues for 6 months,
profiting at the expense of personal investors.

Yahoo Mail: Search, Organize, Conquer

Steve Baker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Steve Baker Affiliation: Jun. 20, 2026 I'm If it's not brook don't fix it.

Sent from my iPhone

Steve Baker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Steve Baker Affiliation: Jun. 20, 2026 What is the purpose of changing something that has worked for half a century. Leave well enough alone.
Steve Baker
Sent from my iPhone

Steve Byerly — Jun 20, 2026
Subject: S7-2026-15 From: Steve Byerly Affiliation: Jun. 20, 2026 Please don't let them get away with robbing us more every month! Keep up the pressure and strengthen the enforcement.

Steve Caldwell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steve Caldwell Affiliation: Jun. 20, 2026 We need as much transparency as we can get. Now is not the time to retreat back to twice a year.

Steve Caldwell

Steve Caldwell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steve Caldwell Affiliation: Jun. 20, 2026 We need as much transparency as we can get. Now is not the time to retreat back to twice a year.

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steve charleston — Jun 20, 2026
Subject: Comment on S7-2026-15 From: steve charleston Affiliation: Jun. 20, 2026 Steve Charleston, retired state of Nebraska manager, Lincoln Nebraska. Oppose semi annual reporting. Quarterly reports by companies provide sound basis for investing in stocks and bonds. Semi annual allows company additional days to manipulate financial records.

Yahoo Mail: Search, Organize, Conquer

Steve Clements — Jun 20, 2026
Subject: S7-2026-15 From: Steve Clements Affiliation: Jun. 20, 2026 Publicly held companies need more transparency, not less. With the sophisticated reporting systems there is no reason to lower the amount of accurate financial reporting. The faith in the system requires greater transparency. Do not allow lowering of standards.

Sent from Steve Clements cell phone

Steve Close — Jun 20, 2026
Subject: S7-2026-15 From: Steve Close Affiliation: Jun. 20, 2026 Steve Close, Business owner / Communications Engineer, Scottsdale Az.

Given the history and record of corporate corruption and greed it is unconscionable that the SEC would even
consider reducing penalties or reporting periods! Regulating and enforcing rules and regulations to minimize graft and corruption is the SEC's job, not opening the door so it can be accomplished easier or with less repercussions. Do not weaken the rules that
have been adopted as a result of actual experience.

Thank you

Sent from AOL on Android

Steve Hoosack — Jun 20, 2026
Subject: S7-2026-15 Comment From: Steve Hoosack Affiliation: Jun. 20, 2026 To what end is this designed? The only people to gain advantage are those that have access to sophisticated market tracking while the rest of us get the short end of the stick. I say NO to changing the current reporting structure.

Sent from my iPad

Steve Keller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steve Keller Affiliation: Jun. 20, 2026 As a retired citizen, I believe quarterly reporting is appropriate. There is just too much money involved. In my families case, part of our retirement comes from investments. And just like everyone else, we have no idea how long we will live.
Steve Keller

Sent from my iPhone

Steve Kimble — Jun 20, 2026
Subject: S7-2026-15 From: Steve Kimble Affiliation: Jun. 20, 2026 Keep the quarterly reports.

Steve Landis — Jun 20, 2026
Subject: S7-2026-15 From: Steve Landis Affiliation: Jun. 20, 2026 Quarterly reporting is critical for preventing criminal behavior. We can already assume some who must report already are engaging in behavior we could sider unacceptable. Sad, how this suggested change is proposed under the Presidency of a known criminal, leading an administration more concerned with wrecking social programs and enriching Donald Trump. Do this, and we will have more criminals to focus on when Donald Trump is impeached.

Steve Landis
612.280.0622
landis.steve@gmail.com

Steve Lucore Sr. — Jun 20, 2026
Subject: S7-2026-15 From: Steve Lucore Sr. Affiliation: Jun. 20, 2026 The quarterly reporting is common sense.
Do not cut it in half. We need our corporations accountable to all Americans.

Steven H.Lucore, Sr
For common sense!

Steve Norwood — Jun 20, 2026
Subject: S7-2026-15 Comment From: Steve Norwood Affiliation: Jun. 20, 2026 Horrible, horrible idea to allow to manifest into reality. Too many examples to site from history that demonstrates this situation "will" be taken advantage of by bad actors.

--Steve N.--

Steve Price — Jun 20, 2026
Subject: S7-2026-15 From: Steve Price Affiliation: Jun. 20, 2026 SEC, do your job - protecting Americans from unethical, greedy, incompetent executives . Do not weaken a rule which has served investors, the markets, and the general public well . Ask yourselves, “who does this rule change benefit ?” From where I’m sitting, the answer seems clearly to be, crooked executives who need help getting away with crimes .

S. Price

Sent from my iPhone

Steve Raines — Jun 20, 2026

Subject: S7-2026-15 Comment From: Steve Raines Affiliation: Jun. 20, 2026 I am asking you to keep the SEC reporting done every 90 days. it gives investors peace of mind and knowing what their money's invested into. I would say if this goes to a 6-month it will create great uncertainty investors I know it will on myself and I may just pull my money out of the stock market. this seems like a move to protect big businesses and allow manipulation of the market. please work to keep it fair for a small investors.

Sincerely,

Steve Raines
CEO MSC. LLC

“Trust because you are willing to accept the risk, not because it’s safe or certain.” Anonymous

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Steve Rhodes — Jun 20, 2026
Subject: File No. S7-2026-15 From: Steve Rhodes Semi annual reporting is not even remotely logical. What ever happened to making America Great? With the power of AI we should be moving towards more frequent reporting.

Steve Sapp — Jun 20, 2026
Subject: S7-2026-15 From: Steve Sapp Affiliation: Jun. 20, 2026 Do Not Roll Back Quarterly Reporting! White Collar Corruption is at an all time high and reducing responsibility is not right. My name is Steven, I am retired and there is no good reason to change this

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Steve Shelton — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steve Shelton Affiliation: Jun. 20, 2026 Do NOT return to seni-annual reporting. Keep the current method and help protect the hard earned savings of millions of Americans, particularly retirees on fixed incomes!!

Steve Shelton
Danbury, NC

Steve Thompson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steve Thompson Affiliation: Jun. 20, 2026 Quarterly reporting allows for better transparency. Not that applies to me directly I don’t invest or have any money. But I know how money works.

Sent from my iPhone

Steven A Batti — Jun 20, 2026

Subject: Comment on S7-2026-15 From: Steven A Batti Affiliation: Jun. 20, 2026 Steven Batti - Retired- Fresno, CA - This will hurt investors and retirees!

Sent from my iPhone

Steven Avery — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Steven Avery Affiliation: Jun. 20, 2026 Let's not make things better for the rich. Keep things as they are. Quarterly reporting is still needed. Have we not learned from our past mistakes?
Steven Avery
Electrician
Saint Louis, MO
I just recently retired and do not have the cushion to lose over a third to a half of my savings just because you want to enrich the Wall Street Elites.

Do not make any changes to the reporting guidelines.
Thank you!
Seven 6

Steven Berner — Jun 20, 2026
Subject: S7-2026-15 From: Steven Berner Affiliation: Jun. 20, 2026 Don’t reduce the number of signatures needed for quarterly reporting!

Sent from my iPad

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steven cross — Jun 20, 2026
Subject: Comment on S7-2026-15 From: steven cross Affiliation: Jun. 20, 2026 Continue quarterly reports

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Steven Scheiner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Steven Scheiner Affiliation: Jun. 20, 2026 Against this. Just another way for those with inside knowledge to take advantage for financial gain. ALL data should always be available for anyone - good management should have nothing to hide. Bad management needs to be exposed, not hidden. S. Scheiner, retired

Sent from my iPad

Steven Urkowitz — Jun 20, 2026
Subject: S7-2026-15 From: Steven Urkowitz Affiliation: Jun. 20, 2026 There is no benefit to reduce the requirement for executives to report quarterly. Yes, honesty will take a little more time, but . . we ALL benefit when business behaves. I learned in my fifty years of working in higher education that supervision pays off for both the final social improvement and for the supervised .

Steven Urkowitz
Professor Emeritus
City College of New York
Now in rural Maine

Strategic CFO — Jun 20, 2026
Subject: S7-2026-15 Comment From: Strategic CFO Affiliation: Jun. 20, 2026 Patricia Jarosz, controller CFO, As a controller, I believe the SEC must preserve quarterly reporting with CEO/CFO certification. It delivers timely, decision-grade data to investors and lenders, strengthens internal controls through a disciplined close every quarter, and forces rapid disclosure of emerging risks instead of letting problems compound unseen until year-end.

Stu Meador — Jun 20, 2026
Subject: S7-2026-15 Comments From: Stu Meador Affiliation: Jun. 20, 2026 It is important to all investors that the quarterly reports continue to be posted. I want to know what my investments are doing and to be able to adjust accordingly.
Stuart Meador
Private Investor

Stu Olesen — Jun 20, 2026
Subject: S7-2026-15 Comment From: Stu Olesen Affiliation: Jun. 20, 2026 The public and investors need the transparency of quarterly reporting to disclose trends and to prevent fraud. Perhaps a simpler condensed version could be done for the first and third quarters but still adhere to full blown reporting for the second quarter.

Sent from my iPad

Sue — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sue Affiliation: Jun. 20, 2026 Wall Street companies need to be more transparent not less. Instead of hiding their financials for longer than they can now I'd like an even shorter period of secrecy.

Sent from my iPhone

Sue Ann McClutchey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sue Ann McClutchey Affiliation: Jun. 20, 2026 When one has been retired for 20 years, one cannot afford to lose 1/3 of what is still left to live on.

Sent from my iPhone

Sue Blair — Jun 20, 2026
Subject: S7-2026-15 From: Sue Blair Affiliation: Jun. 20, 2026 Sue Blair, Retired, Oregon. Reporting should remain quarterly to maintain strict adherence to this rule.

Peace & Blessings,

Sue Blair

Sue Farnham — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sue Farnham Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Quarterly reporting IS necessary for honesty!
ALL COMPANIES WHO SELL STOCK IN THEIR COMPANIES NEED TO BE WATCHED, CHECKED,and AUDITED....they are responsible to their stock holders. Their stock holders have already given their responsibility to the stock by purchasing it.

Sue Gmail — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sue Gmail Affiliation: Jun. 20, 2026 Maintain quarterly reporting; disclosure is essential to democracy. We are not going back to the age of the robber barons. Sue Vogt, retired.

Sent from my iPad

Sue Gustafson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sue Gustafson Affiliation: Jun. 20, 2026 Maintain quarterly reports

Sent from my iPhone

Sue Hirsch — Jun 20, 2026
Subject: S7-2026-15 From: Sue Hirsch Affiliation: Jun. 20, 2026 Consumers and stock holders should continue to have quarterly assurances that corporate finances are in order, anything less is a betrayal of trust -- Susan Hirsch, Senior Credit Technician, San Juan Capistrano, CA

Sue Lewis — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sue Lewis Affiliation: Jun. 20, 2026 This is a bad idea. What if Enron only had to cook their books twice a year? The companies benefit from this but not the small investors.

Sent from my iPhone

Sue Loudis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sue Loudis Affiliation: Jun. 20, 2026 Do not stop quarterly reporting. It is essential for the financial health of our financial holdings and the status of our country economically. this is another to keep people in the dark financially.

Sent from my iPhone

Sue Martin — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sue Martin Affiliation: Jun. 20, 2026 The cost of quarterly reporting is insignificant compared to the risk to investors. Greed will always exist; checks are in place for good reason.

Many Enron investors lost their life savings. I lost my investment in WorldCom. Companies cannot be allowed or enabled to cheat. Be sure that some of them will try. The SEC needs to require quarterly reporting protect investors.

Sincerely,
Susan Martin
141 Harris Drive
Newington, CT 06111

Sent from my iPhone

Sue McMichael — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sue McMichael Affiliation: Jun. 20, 2026 when we are starting to find fraud, that should tell you less oversight is the beginning. Keep the 4 times a years please I beg you

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sue nuttall — Jun 20, 2026
Subject: Comment on S7-2026-15 From: sue nuttall Affiliation: Jun. 20, 2026 Continue quarterly reporting My name is Glenda Nuttall. I am a retired educator from Texas. I am a widow and need to keep up with earning from my investments. This is crucial for me!!

Get Outlook for iOS

Sue Roberts — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sue Roberts Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do the honest and right thing and don't fall for this insider trick!!

Sue Watkins — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Sue Watkins Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: I view quarterly reports 10k information to make informed decisions about my investments that will go to my retirement Do not make them private!

Sumeet Maniar — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sumeet Maniar Affiliation: Jun. 20, 2026 My name is Sumeet Maniar and I am an executive in product and business development - VP of AI at a large company. We need to have more transparency as this will better indicate how our investments are doing. I am still for keeping quarterly filings. In this day and age filings are easier to process than ever.

Sent from my iPhone

Sunshine Battle — Jun 20, 2026
Subject: S7-2026-15 Comments From: Sunshine Battle Affiliation: Jun. 20, 2026 Please don’t allow quarterly reports to be taken away it gives me as an investor the info I need to make quality choices for myself & family

Sent from my iPhone

Susan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Affiliation: Jun. 20, 2026 Please do not change. Keep the reporting quarterly.

Sent from my iPhone

Susan Adams — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Adams Affiliation: Jun. 20, 2026 Susan Adams teacher Tennessee this matters speak to me because it has been tried before and failed. I tried it again. What what has changed to make it necessary to experiment yet again?

Sent from my iPhone

Susan Ahearn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Ahearn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Why are you changing the quarterly report system which has worked so well for so long?

You make me suspicious. The SEC seems to be hoping for the benefits of insider trading, which IS illegal. Even though DJT's pals have seemingly pulled it off and gotten away with it, NO ONE SHOULD! Especially the folks charged with regulating the system in the first place.

So why not leave it the way it is, and let those who do their homework benefit from their labor. Don't pull the rug out from under decent investors. Thank you.

Susan S. Ahearn
(Just learning and wanting equal opportunities.)

Susan Anderson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Anderson Affiliation: Jun. 20, 2026 You are using my money to make money. You owe me quarterly explanations.

Susan Bagley — Jun 20, 2026
Subject: S7-2026-15 From: Susan Bagley Affiliation: Jun. 20, 2026 Susan Bagley, retired WSDOT Transportation Engineer 4, WA. Keep the quarterly CEO filings going for Enron... and any Enron type or other Corporations or companies where fraud may be occurring. There must be accountability and the fines and imprisonment consequences by law.
SEC must not back away from this accountability for any reason.

Sincerely

Susan Barsatan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Barsatan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not change quarterly disclosures We must have quarterly visibility to our accounts and investments it is more important in these uncertain and chaotic times that we are living in now Do the right thing, protect the rights of everyone

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Susan Bayus — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Bayus Affiliation: Jun. 20, 2026 Please do not cut quarterly reporting. I did as Realtor in PA and was great idea. Good
For stocks and bonds as well!

Get Outlook for iOS

Susan Beck — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Beck Affiliation: Jun. 20, 2026 To the Securities

and Exchange Commission:
Public companies need to be transparent with their investors.I would not invest in a company that withheld vital information which we investors need to make our investing decisions.
Whoever came up with idea might just be looking for a way to control the market to their advantage. Sounds very dishonest to me.

Susan Blanchard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Blanchard Affiliation: Jun. 20, 2026 My name is Susan and I am a retired nurse. My husband is retired from banking and financial services. We want quarterly reporing to provide consistency and transparency.

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susan boos — Jun 20, 2026
Subject: S7-2026-15 Comments From: susan boos Affiliation: Jun. 20, 2026 As a retired lifetime earner, investment club member and previous employee of a fortune 500 company, I know what a pain it is to do these reports every quarter however it is imperative that this information is given as frequently as possible. We know now that companies lie, cheat and steal and the only way an individual investor can get an inkling that it is happening is those reports. It puts them at a disadvantage. Please do not change this!
Thank You
Sue Boos
Milwaukee, WI

Susan Brown — Jun 20, 2026
Subject: S7-2026-15 From: Susan Brown Affiliation: Jun. 20, 2026 My name is Susan Brown and I was a technical writer in Northern California before I retired. When the Enron scandal broke, I was sickened by the blatant disregard, disrespect, and willingness to ignore the rule of law.

The quarterly reporting requirement for CEO's seemed like appropriate and logical guide rails to keep the temptation in check, so I can't imagine why reducing that oversight seemed like a good idea!

Please, keep the original quarterly reporting schedule; it just makes sense.

Susan Burnett — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Burnett Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not change the rule whereby corporations must report every three months rather than every six. This change would be harmful to investors, including myself. Thank you.

Susan Castro Retail Investor — Jun 20, 2026
Subject: File No. S7-2026-15 From: Susan Castro I oppose allowing companies to replace quarterly reporting with semiannual reporting. Quarterly reports provide important transparency for ordinary

investors and help reduce information advantages held by insiders and large institutions. Reducing reporting frequency could delay discovery of financial problems, weaken market confidence, and make it harder for individual investors to make informed decisions. The SEC's mission includes protecting investors, and this proposal risks reducing timely access to material information.

Susan Colie — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Colie Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
The SEC should not take vital quarterly disclosures away from us as they help the public to make informed decisions and would absolutely blindfold retail investors!!
Thank you!

Susan DAmico — Jun 20, 2026
Subject: S7-2026-15 From: Susan DAmico Affiliation: Jun. 20, 2026 Corruption is out of control. The "little people" add up to more. Keep transparency alive, QUARTERLY!

Susie D'Amico
she/her/hers

A voyage of discovery into the unknowable.

Black Lives Matter
ACHAheart.org

Susan Davis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Davis Affiliation: Jun. 20, 2026 Public companies need to remain transparent, and quarterly reporting aligns with this. Companies want people to continue to invest in them, and trust is a large part of financial support. Communicating openly and honestly plays a large role in stakeholders verbally and financially advocating a company. The notion of returning to biannual reporting hints at hiding and covering up business activity. The economy is in a negative state for a majority of Americans. Those that can afford to invest do not want to endure the impact a return to biannual reporting would produce.

Continue with quarterly reporting.

Susan Davis, educator
Bluffton SC

Susan Denise Beasley — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Denise Beasley Affiliation: Jun. 20, 2026 Denise Beasley, substitute teacher, Cullman County AL 35098. We need to protect money people have saved. If the dollar bill does keep going down in value world wide. The way it was from 1955 til 1970

will be better than if the SEC gets to change the report from quarterly.

Susan DeSaulnier — Jun 20, 2026
Subject: S7-2026-15 From: Susan DeSaulnier Affiliation: Jun. 20, 2026 We must not allow them to have less watchdog reports . Indeed it is the only way to protect US. Greed must not be given an easy path , it is what got us into the mess that is 45/47 !!

Susan A DeSaulnier retired Lawrenceville NJ

Susan Devine Keeney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Devine Keeney Affiliation: Jun. 20, 2026 If we don't see it quarterly, we can't correct their malfeasances.

Sent from my iPhone.

Susan Devine Keeney — Jun 20, 2026
Subject: S7-2026-15 From: Susan Devine Keeney Affiliation: Jun. 20, 2026 Quarterly reporting is explicit to complete quarterly , so malfeasance is caught earlier.

Sent from my iPhone.

Susan Donovan — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Donovan Affiliation: Jun. 20, 2026 Susan Golden. Boston Ma. I oppose the switch from quartet to semi annual. 1955-1970 we did this and PEOPLE LOST. The current administration is a bunch of cheaters and grifters. This is just another waste of for them to grift. DO NOT allow this change!! Who's side are you on??????

Sent from my iPhone

SUSAN DREWS — Jun 20, 2026
Subject: Comment on S7-2026-15 From: SUSAN DREWS Affiliation: Jun. 20, 2026 Dear SEC,
For consumer protection and ability to respond to market shifts, reporting MUST remain quarterly!
Thank you,

Susan Drews,
Retired Educator
Vacaville, CA

Susan Eastlake — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Eastlake Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
As a small investor, I rely on my advisor to manage my stock portfolio. Quarterly reporting makes timely decision making possible. Please retain the current policies so that quarterly information is available to investment advisors.
Susan Eastlake

Susan Fernald — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Fernald Affiliation: Jun. 20, 2026 It is our money and we need to be kept in the loop on a timely basis. Keep the reports quarterly!
Susan Fernald
Hyannis, MA

Sent from my iPhone

Susan Fernald — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Fernald Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
keeping information about OUR holdings from being shared on a timely manner is just an avenue for us to lose out on earnings, while those in the know can make decisions that increase their earning. KEEP THE REPORTS QUARTERLY!!!

Susan Fletcher — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Fletcher Affiliation: Jun. 20, 2026 Quarterly reporting will not financial burden a company and if it dies they were already on there way it of existence .provide quarterly reports .

Sent from my iPhone

Susan Francis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Francis Affiliation: Jun. 20, 2026 I rely on these quarterly reports to make decisions on my investments. Keep this requirement the same please! My name is Susan Francis. I am retired.

Susan Friedman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Friedman Affiliation: Jun. 20, 2026 We demand transparency and frequent reporting on the performance of our investments. We deserve to know our hard earned money is safe and secure and that our portfolio is growing at its best possible rate. I have had enough of the government operating to benefit the wealthy friends and family of dtrump. These companies need to be accountable at least 4 times a year!!

Sent from my iPhone

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susan glenn — Jun 20, 2026
Subject: Comment on S7-2026-15 From: susan glenn Affiliation: Jun. 20, 2026 What’s the need for a change if quarterly reporting has been working all these years, why is there a need for change? I say leave it the way it is.

Sent from my iPhone

Susan Glenn — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Glenn Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I feel this should be a monthly report. So no I don't support the change to every 6 months. I really need to get this information every 3 months. Please don't change. I feel left out in the dark as it is. This is my money and I want to know how it is working for me. I want the company to be clear and upfront with information about what is happening with my investment. And I want that shared often as I said every month would be good.

Susan Goldin — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Goldin Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Information about public companies is essential to everyday investors and big investment firms. Please keep the quarterly reporting rule. Allowing public corporations to not provide the information investors need to know about their corporation is clearly allowing and, in fact encouraging corporations to not be transparent about their finances with the public. The quarterly reporting rule needs to remain intact. It surely can not be a great corporate burden to provide important information to those they hope will invest in their company on a quarterly basis.

thank you.
Susan Goldin

Susan H — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan H Affiliation: Jun. 20, 2026 I am of the opinion that Wall Street Financials should be OPEN and visible Monthly, and not Bi-annually. At the very least, keep what we have now.

Susan Hughes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Hughes Affiliation: Jun. 20, 2026 Why? Do they think this is a good idea? The only ones who benefit are the LEO'S and CFO's, and they're the ones who are supposed to be protecting US. Show us your arguments, and then your stock portfolios.

Susan Johnson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Johnson Affiliation: Jun. 20, 2026 Rules and regulations To the Securities and Exchange Commission:
Rules and regulations put in Place by our institutions were put there for a reason: to protect the American people from fraudsters. We depend on that protection.
Please don't pull the wool over our eyes just for the convenience of corporations or the government.
Please don't change any rules that give us less protection.
Thank you for reading this.

Susan Jordan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Jordan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm so ****** over the grifty, corrupt, complicit stooges in this administration continuing to remove all accountability for wealthy individuals and corporations. Shameful

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Susan Kohl — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Kohl Affiliation: Jun. 20, 2026 It’s important to maintain quarterly reporting for transparency. Individual investors depend on access to data.
Susan Kohl
Retired business owner

Sent from my iPhone

Susan Kruesi — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Kruesi Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors need to have access to corporate results in order to evaluate their positions or to make a decision to buy. Quarterly reports provide that information Please don't make this change

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Susan Kula — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Kula Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This proposal is bad.news for.the general public.vStop the greed!

Susan Lemme — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Lemme Affiliation: Jun. 20, 2026 If professional stock traders can benefit significantly with just a one second "insider" knowledge in auto trading then six months of data lag is way too much for casual, retail, home based traders to be able make informed decisions. Quarterly returns from companies seeking investors should remain required. Better would be monthly returns!

Susan Maddox — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Maddox Affiliation: Jun. 20, 2026 The money I have invested in my retirement is all that I have to live on. Every day something new rises that eats up more of my funds we need to have a quarterly report from our involved so we know what is going on with our investment. My name is Susan Maddox from Seattle Washington and I'm a retired individual.

Sent from my iPhone

Susan McCaffrey Retired Analyst — Jun 20, 2026
Subject: File No. S7-2026-15 From: Susan McCaffrey Quarterly reporting creates greater transparency and security for investors. If it ain't broke, don't fix it.

Susan McCarter Rissing — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan McCarter Rissing Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
for an administration that claims to be transparent, letting the SEC get away with less reporting goes counter to what the administration professes they care about. So NO - stop requiring less of the people in charge. Hold everyone and every government agency accountable to the American public, including the SEC so that ALL American citizens can be confident that when they entrust their money to the SEC that American citizens will be kept informed on a quarterly, OR MORE FREQUENT, basis.

Susan McCloskey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan McCloskey Affiliation: Jun. 20, 2026 I am retired and need these quarterly reports making sure I can make decisions quickly

Sent from my iPhone
Susan Mccloskey
PO Box 3252
Wrightwood, CA 92397
760 617 4901

Susan Milbrath — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Milbrath Affiliation: Jun. 20, 2026 Please keep the quarterly reports. It's the only way investors know what's happening.

Get Outlook for iOS

Susan Moore — Jun 20, 2026
Subject: S7-2026-15 From: Susan Moore Affiliation: Jun. 20, 2026 When my former husband died, we asked for quarterly reporting of his assets—now managed by an attorney. The reporting is not odious and is there to keep people honest.

Susan Moore

Sent from my iPhone

Susan Morrison — Jun 20, 2026
Subject: S7-2026-15 From: Susan Morrison Affiliation: Jun. 20, 2026 NO!If you weaken bank regulations the crooked rich get richer. That trickles down on us poor. I worked my butt to the bone to stay alive. You can fill out ALL of your paperwork.Does noone care anymore?

Susan Muller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Muller Affiliation: Jun. 20, 2026 Job title: Retired R.N. I am against this newly proposed reporting as it endangers my HARD earned savings. Keep the status quo. I can see no benefit for the investors and big benefits for the companies. At 75, this would be change fightens me and I can only see possible bad outcomes and devastating losses for the little guy. Come on, whose really gonna benefit from this, the small investors who gave their trust and money to make a company prosper??? I think not.

sm

Susan Murren-Azad. — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Murren-Azad. Affiliation: Jun. 20, 2026 Do not stop quarterly reporting. Investors are entitled to that information!

Sent from my Metro By T-Mobile 4G LTE Android Device
Get Outlook for Android

Susan Neill — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Neill Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It will only make advantage for the wealthy and suppress information for the small investors. I don't see a reason for the change.

Susan O'Day — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan O'Day Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Outrageous! Stop this NOW!

Susan Peloquin — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Peloquin Affiliation: Jun. 20, 2026 As a small investor I want timely quarterly reporting so that I can make decisions about my investments.

Sent from my iPhone

Susan Perkins — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Perkins Affiliation: Jun. 20, 2026 Susan Perkins
KM Engineer, Seattle WA - it is important to me that the market stays stable - my retirement depends on it

Sent from my iPhone

Susan Permenter — Jun 20, 2026
Subject: S7-2026-15 From: Susan Permenter Affiliation: Jun. 20, 2026 Keep it Quarterly! There is enough graft and corruption getting through without making room for more with reducing the time frame for reporting.

Susan Ruhne — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Ruhne Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

please preserve the safety of quarterly reporting.

Susan Sawyer — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Sawyer Affiliation: Jun. 20, 2026 Susan Sawyer
Retired Public Servant
Sacramento, California

This matters to me because while a quarterly report is a pain to investment groups, it is as near to real time reports that Joe and Jane Citizen Investors have as a tool to manage their finances and investments. I am old enough to remember when most Americans had little to no access to this type of wealth building. The stock market was only for the chosen few and was presented as a very mysterious process. Since the Institutes went quarterly, more and more average investors had a chance to invest, see "real time" results and allowed for timely investment corrections, when needed. It is this type of quarterly investment information that allowed me to retire on firmer financial grounds than just a pension (and many pension plans were eliminated during my working years)

and/or Social Security alone. 1955 norms need to stay in the past; keep the quarterly reports to assist average investors!

Susan Scheafnocker — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Scheafnocker Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Are you out of your minds? The day of reckoning has begun!!!

Susan Schmidt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Susan Schmidt Affiliation: Jun. 20, 2026 Many of us have our retirement savings and safety net in stocks. Thise companies who have our money need to be reporting quarterly on the status of their business. They are public businesses. Dont let them hide.

Susan Shaffer — Jun 20, 2026
Subject: S7-2026-15 From: Susan Shaffer Affiliation: Jun. 20, 2026 Billionaire CEOs are eating up our country with their billions, destroying working people's lives. If they had their way, they would enslave us all! We need to keep a close eye on them and tax them more, rather than let them continue to go rogue. We should NOT let them get away with less oversight when they should actually have more. Keep the Quarterly Reporting! - Susan Shaffer

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Susan Spence — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Spence Affiliation: Jun. 20, 2026 Please keep reporting on quarterly basis so we can know if changes need to be made in time to make them.

Sent from my iPhone

Susan Stine — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Stine Affiliation: Jun. 20, 2026 This is so wrong. I see it as simply another group trying to secret away their actions. To the Securities and Exchange Commission you must do what's right for the shareholders not the establishments.People put trust into the positions you hold. Uphold them don't join those that are distroying our country for personal gain.

Susan Taylor — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Taylor Affiliation: Jun. 20, 2026 I see that big business is finding more ways to keep small investors in the dark. Just one more way to repeat the 2008 collapse of our economy. Susan Taylor

Sent from my iPhone

Susan Treiman — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susan Treiman Affiliation: Jun. 20, 2026 Stop looking for ways to make life harder for Americans. Leave the reporting request the are

Sent from my iPhone

Susan Trinrud — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Trinrud Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why would corporations be allowed to let their quarterly reports become unavailable to the public. Decisions about investing need to be made with clear information from the corporations. This would hamper that decision-making.

Susan Ulbrich — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Ulbrich Affiliation: Jun. 20, 2026 Please keep the quarterly reports.

Susan Valla — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Valla Affiliation: Jun. 20, 2026 People need to know.

Susan Visker — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Visker Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years. A new SEC proposal would stop that.
We need to stop SEC proposal. Our goals are for transparency so we can improve our system not open it up for fraud and more. Please do not let SEC proposal go through.
Stop SEC

Susan Wadas — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Wadas Affiliation: Jun. 20, 2026 No, this needs to stop. Quarterly reporting only.
Susan Wadas

Sent from my iPhone

Susan Watts — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Watts Affiliation: Jun. 20, 2026 Susan Watts - I am a concerned investor! Please keep the reporting quarterly! We don't want another Enron!

Sent from my iPhone

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susan weber — Jun 20, 2026
Subject: S7-2026-15 Comments From: susan weber Affiliation: Jun. 20, 2026 Why! What can they hide.

Sent from my iPhone

Susan Wells — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susan Wells Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am a retail investor and I'm certainly no financial expert. But I do rely on the quarterly statements to keep me informed about what is happening in my accounts. If I have any questions or concerns I can reach my financial advisor to clear up my understanding and we can, together discuss any changes that might be warranted. Moving to a 6 month statement would be quite detrimental to my own knowledge and to my accounts.. we need the quarterly statements to be continually aware of the movements of our accounts. There is so much that can go on, negatively and positively, that the account owners should be made aware of in a timely manner. Continue the quarterly statements please.

Susan Wilder — Jun 20, 2026
Subject: S7-2026-15 Comment From: Susan Wilder Affiliation: Jun. 20, 2026 I cannot comprehend why you want to return to standards change 60 years ago. Do you want to steal without consequences? Lie to the American people? Do not change the reporting. Transparency now.

SUSAN WRAY — Jun 20, 2026
Subject: S7-2026-15 From: SUSAN WRAY Affiliation: Jun. 20, 2026 Susan Wray, retired, Longwood, FL. I remember Enron. Signing off on a quarterly report is working. We haven't had another Enron scandal, we haven't had another CEO claiming they "didn't know" fraud was committed. This was put in place to protect investors, like me, from illegal activity. The quarterly reports with CEO's names on the dotted line gives us accountability. Please do not change what is currently working.

Sent from my iPhone

SUSANNA WALLACE — Jun 20, 2026
Subject: S7-2026-15 Comment From: SUSANNA WALLACE Affiliation: Jun. 20, 2026 This is blatant lying to the public. This does nothing to protect consumers or protect what limited funds people invest. Many pension plans use the stock exchange to earn money and this could potentially

bankrupt them and the Americans who count on them.

Susie Wallace

Susanne Slauenwhite — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Susanne Slauenwhite Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Absolutely not. Too much of our lives is made or broken by the stock market; our livelihoods, retirement, ability meet rising costs that effect our day to day and future.

Quarterly reports must continue so that US citizens can see what is coming around the corner for them. There is not enough regulation controlling financial regulation that effect millions, if not billion of citizens.
Do not pass this bill.

Susie Johnson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Susie Johnson Affiliation: Jun. 20, 2026 This is wrong and I strongly oppose it. I'm immediately contacting my senators and representatives, state and local. Does the name Elizabeth Warren ring a bell ? Quarterly reporting is absolutely necessary to keep businesses accountable. Without accountability, it's too easy to get away with hiding the truth. Think don the con trump. We deserve so much better than this . Susan Johnson Hopkinton, MA

Susie K — Jun 20, 2026
Subject: S7-2026-15 From: Susie K Affiliation: Jun. 20, 2026 Corruption cannot prevail. Quarterly honest reporting must prevail.

Susie Kennedy
Director, Board of Directors
RFP Project Manager
Winterhaven at Country Club Estates HOA
2673 Coral Brooke Drive
Sierra Vista, AZ 85650
520-226-7907
schlenderkennedy@gmail.com

Susie Marr — Jun 20, 2026
Subject: S7-2026-15 From: Susie Marr Affiliation: Jun. 20, 2026 So much damage can be done in an extended period.

Susie Marr

Suzanne — Jun 20, 2026
Subject: S7-2026-15 Comments From: Suzanne Affiliation: Jun. 20, 2026 Don't create more time periods for corporations and ultra wealthy to hide fraud.

Suzanne Barron — Jun 20, 2026
Subject: S7-2026-15 Comments From: Suzanne Barron Affiliation: Jun. 20, 2026 Suzanne Barron, Nurse Practitioner, hard-working, more than one job to get our kids through college, holding down our home when my husband became critically Ill, and an investor through employer-based retirement. I say HELL NO to leaving quarterly reports in the dust. We lost nearly 50% of our savings when Wall Street investors slipped through loopholes created by lax regulations. I want accountability and transparency. Stop helping corporate America fleece the working class.

Sent from my iPhone

Suzanne Calligan-Courtien — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Calligan-Courtien Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors deserve transparency to make good fiscal decisions.

Suzanne Cline — Jun 20, 2026
Subject: S7-2026-15 Comment From: Suzanne Cline Affiliation: Jun. 20, 2026 The path tou choose here will impact the lives of every hard working American. It is clear this corrupt administration care nothing for the people it wooed to gain their votes. We Yhe People
deserve more respect than the Shyster Criminal and the sycophants who follow his corrupt dictates. Do your job. No more Enrons, no more Conestoga Savings and Loan! Have a spine, draw a line!

Yahoo Mail: Search, Organize, Conquer

Suzanne Davis — Jun 20, 2026
Subject: S7-2026-15 Comments From: Suzanne Davis Affiliation: Jun. 20, 2026 Im happier with quarterly reporting. There are federal economic reports done quarterly too. It all meshes.
Leave it alone.

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Suzanne Gray Independent — Jun 20, 2026
Subject: File No. S7-2026-15 From: Suzanne Gray SEC keep reports quarterly for the people.

Suzanne Harp — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Suzanne Harp Affiliation: Jun. 20, 2026 Why go back to a system that was less responsive to obvious trends in the market? Keep it as is!

Sent from my iPhone

Suzanne Lovell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Suzanne Lovell Affiliation: Jun. 20, 2026 Quarterly reports should remain just that - quarterly. As a retired investor the value of these frequent reports is invaluable as I consider possible changes to my portfolio. Extending the time frame harms the investor. S LaRue

Sent from Suzanne's iPad

Suzanne Silvers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Suzanne Silvers Affiliation: Jun. 20, 2026 Transparency is the only tool for investestors have to depend on when buying stock . Six months is too long for companies to wait to report .

Sent from my iPhone

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suzanne zinsel — Jun 20, 2026
Subject: S7-2026-15 Comment From: suzanne zinsel Affiliation: Jun. 20, 2026 We need companies to continue reporting every three months as it has been for the last half century. Reporting every six months would be disastrous to the small investor who needs this information to guide their own portfolios. DO NOT CHANGE THE STANDING RULES. Suzanne Zinsel, Associate Real Estate Broker

Suzanne Zinsel
Brown Harris Stevens
1934 Broadway
New York, NY 10023
212-874-1603 mobile
212-381-2388 desk

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suzie f — Jun 20, 2026
Subject: S7-2026-15 Comment From: suzie f Affiliation: Jun. 20, 2026 I am opposed for several reasons! 1. longer gaps create an unfair advantage for corporate insiders, 2. "optional" doesn't fix

the problem because companies that opt in are often the ones whose investors most need frequent updates, 3. the savings to companies aren't worth the cost to me.

Suzan J. Francis
Cincinnati, Ohio

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suzy elfering — Jun 20, 2026
Subject: S7-2026-15 Comments From: suzy elfering Affiliation: Jun. 20, 2026 No way is a company that is dealing with stock not report any thing for 6 months .the stock exchanged is based on the almighty dollar ,no to 6 months .yes to monthly .

Sybil Kolon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sybil Kolon Affiliation: Jun. 20, 2026 Corporations need to report earnings quarterly, period. Every six months does not give shareholders a chance to reconsider their choices when bad decisions go wrong.

Sybil Kolon
cell 734-646-4673
home 734-428-8108

Sylvia Savage — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Sylvia Savage Affiliation: Jun. 20, 2026 It has already been proven that this plan won’t work for WE THE PEOPLE. Keep it daily!

Sent from my iPhone

Sylvia Work — Jun 20, 2026
Subject: Protect Quarterly Reporting From: Sylvia Work Affiliation: Jun. 20, 2026 Sylvia work, Product Manager, The Colony,Texas. Now more than ever with AI adoption it’s crucial to continue quarterly reporting to stay aware of real earnings.

Please remain diligent in oversight to protect millions of Americans who are counting on the SEC .

Sylvia Work
214-867-6709

Sylvia Zingeser — Jun 20, 2026
Subject: S7-2026-15 Comment From: Sylvia Zingeser Affiliation: Jun. 20, 2026 Keep it Quarterly! We need for businesses and government to report quarterly as there is too much opportunity to “cook the books”. We need oversight. Quarterly reports help maintain consistency, track when negative trends start to show up.

Sylvia Zingeser
Retired Medical Technologist

Sent from my iPhone

T C — Jun 20, 2026
Subject: S7-2026-15 From: T C Affiliation: Jun. 20, 2026 Keep quietly reporting. It’s working why change?

Tom Cone

T Leach — Jun 20, 2026
Subject: S7-2026-15 Comments From: T Leach Affiliation: Jun. 20, 2026 Tom Leach Retired Crane Operator Keeping this Quarterly is the only was to keep honesty.

T M Adams — Jun 20, 2026
Subject: S7-2026-15 Comments From: T M Adams Affiliation: Jun. 20, 2026 Please do not reduce quarterly reporting. I am a private investor, and we need all the information we can get! Thank you, Tammy Adams.

Get Outlook for iOS

T Primus — Jun 20, 2026
Subject: S7-2026-15 From: T Primus Affiliation: Jun. 20, 2026 Terry Primus, disabled, Raleigh, NC.. .Quarterly is best! We all need to be accountable!!!

Tai ThaGod — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tai ThaGod Affiliation: Jun. 20, 2026 I do not approve of the

new rule. It’s much too long of intervals to acquire results which can be detrimental to making informed, educational decisions. It does not help if this new rule keeps us in the dark. What is their true agenda.

Taline Peterson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Taline Peterson Affiliation: Jun. 20, 2026 No company should withhold any financial information away from the picnic.

Tamara Baker — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tamara Baker Affiliation: Jun. 20, 2026 Why are we deregulating companies to the detriment of investors? You have to ask yourself why companies would want to be able to hide profits, losses, and investments for longer times. Especially in a time of such rampant corruption and corporate greed.
Tamara Baker

Tamara Chastain — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Chastain Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This proposal is bad for investors because knowledge is power. Cutting an investor's access to information which allows then to make informed decisions based on current information is vital. I can't believe the SEC would even consider such a proposal.

Tamara Edwards — Jun 20, 2026
Subject: S7-2026-15 From: Tamara Edwards Affiliation: Jun. 20, 2026 If they are lying and/or breaking the law, hold them accountable.

Yahoo Mail: Search, Organize, Conquer

Tami Carlson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tami Carlson Affiliation: Jun. 20, 2026 Absolutely not. My life savings that I worked all my life for are invested. It is my money. I should have a right to see its growth (or the opposite) more than twice a year.

Tami Cowles — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tami Cowles Affiliation: Jun. 20, 2026 Transparency matters! If the common man has to report, so should businesses!
Tami Cowles

Tammi Johnson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tammi Johnson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do the right thing. Not the teump thing!

Tammy Hartzell — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tammy Hartzell Affiliation: Jun. 20, 2026 Tothe Securities and Exchange Commission: if you want to try and make it easier for fraud maybe you would also like Less money Invested!

Tammy Hutchinson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tammy Hutchinson Affiliation: Jun. 20, 2026 Following our thorough deliberations regarding the **[insert specific document/report/communication, e.g., 'proposed policy brief' or 'findings of the recent investigation']**, my strong recommendation is to proceed with its immediate dissemination in its current, unedited form. It is paramount that this information reaches the public precisely as it stands.

Our commitment to transparency and accountability necessitates full disclosure. Any modifications or delays in sharing these details could inadvertently compromise the integrity of our message and erode the public's trust. Providing the complete context enables our stakeholders to make informed judgments, participate meaningfully in discussions, and fully grasp the implications.

The public has a fundamental right to access comprehensive information that impacts them. Upholding this principle ensures clarity, prevents speculation, and reinforces our dedication to open communication. Therefore, I urge that we maintain the current version for public release, aligning with our overarching goal of fostering an informed and engaged community.

Tammy Nethaway — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tammy Nethaway Affiliation: Jun. 20, 2026 Keep 1/4 ly report s

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Tammy Radlowski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tammy Radlowski Affiliation: Jun. 20, 2026 As an accountant who has worked for several public companies this would lighten the workload substantially. However, THIS IS THE STUPIDEST POSSIBLE THING YOU COULD BE DOING!! If anything at this point in time there needs to be more regulation and transparency not less!!!

Sent from my iPhone

Tammy Smith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tammy Smith Affiliation: Jun. 20, 2026 It is imperative that quarterly reporting remain in place as it is in the best interest of stockholders and the public. We

have the right to as much information related to investments as is possible so keep the current system in place. It should be required by law so that this lawless administration cannot try to dupe the public. Tammy C. Smith CFNP-BC, MSN. MY INVESTMENT/RETIREMENT ACCOUNTS ARE MY HARD EARNED DOLLARS FROM A LIFETIME OF WORK IN THE MEDICAL PROFESSSION. I WANT TO BE ABLE TO SEE HOW COMPANIES ARE PERFORMING SO THAT I AM ABLE TOMAKE INFORMED DECISIONS ABOUT MY HOLDINGS.

Tammy Taz Diaz — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tammy Taz Diaz Affiliation: Jun. 20, 2026 This would be devastating for our economy. Not only would it put investors at greater risk but would erode investor confidence in publicly held companies. I would expect a massive shift from investing in businesses to lower risk investments, reducing available operating cash for these big companies. D.T. might see this as a way to make his rich friends increase their short-term gains, but it's not going to benefit them in the long run, unless they think having more time to pursue a doomed-to-fail business plan without telling their investors is a good thing.

Tara Ballard — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tara Ballard Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I was graduating high school when Enron fell out. It affected my mother's retirement. I witnessed people lose everything. It was devastating.
Corporations have proven time and time again that they need someone to hold them accountable and will continue to need that accountability. Greed makes people do stupid things and the people of the United States have had enough.

Not only should these regulations stay in place, I suggest adding more review periods as corporate fraud is rampant at this time. Please don't put the average investor at risk. Continue holding them accountable and protect the people.

Taryn Ravosa — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Taryn Ravosa Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
this proposal is Terrible for the everyday investor. Without a quarterly report on how the company is doing how do you feel comfortable that an investment is safe. It would be unfair to hide any pertinent information where the consumer would possibly lose money due to the fact that a company may be hiding information Please do not pass

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Tasha Fulkerson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tasha Fulkerson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need more transparency not less. Eliminating the requirement for quarterly reporting will disadvantage retail investors and increase the potential for companies to hide bad performance so investors can take action that reflects that performance. There is no need for this regulation other than to further stack the deck for those who wish to game the system for corporate insiders.

Tawny Vernau — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tawny Vernau Affiliation: Jun. 20, 2026 Everyday people need to plan for their retirements. There is absolutely no reason to hide what the economies doing. And it feels very deceitful.

Sent from my iPhone

Taylor Williams — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Taylor Williams Affiliation: Jun. 20, 2026 This is dumb. You know it's dumb, so don't do it. Otherwise, we'll pull our money out of the market.

Taylor Williams

Ted Bachhuber — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ted Bachhuber Affiliation: Jun. 20, 2026 I would like to have quarterly reporting to promote transparency for my investments!

Sent from my iPad

Ted Rupe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Ted Rupe Affiliation: Jun. 20, 2026 The reports must be kept quarterly to maintain fiscal responsibility from all corporations.
Ted Rupe
Cortland Ohio

Ted Smith — Jun 20, 2026
Subject: S7-2026-15 From: Ted Smith Affiliation: Jun. 20, 2026 Quarterly reporting keeps public companies honest.

Ted Steed — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ted Steed Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Do not make it more difficult for individual investors.

Tempe Goodhue — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tempe Goodhue Affiliation: Jun. 20, 2026 From Temple D. Goodhue, retired.

I do not own mutual funds, only individual stocks. I want my financial advisors to have detailed information on all of my holdings. In general, I consider transparency a virtue, and efforts to duck it highly suspicious.

Thank you for reading this.

Teresa Eickhoff — Jun 20, 2026
Subject: S7-2026-15 Comment From: Teresa Eickhoff Affiliation: Jun. 20, 2026 Teresa Eickhoff. Global Accounts Payable

It should remain quarterly. Public companies should be held accountable to report their financial state more than 2x a year. It is not fair to investors. There would be more fraud, individuals in a company that is tanking could sell off their shares and benefit, many things can go wrong in 6 months and the cost to file is minimal.

Teresa

Teresa Herrera — Jun 20, 2026
Subject: S7-2026-15 From: Teresa Herrera Affiliation: Jun. 20, 2026 My name is Teresa Herrera. I am a retired Small Business Owner living in San Antonio TX. Quarterly reporting is important to me to assist in managing my investments! Please save Quarterly Reporting!!

Teresa Herrera

Teresa Hierholzer — Jun 20, 2026
Subject: S7-2026-15 Comment From: Teresa Hierholzer Affiliation: Jun. 20, 2026 This is unacceptable. This is a divisive move that will create further unrest in our society. This is cheating the system and will further exacerbate a system were the wealth is already disproportionately held by very few making choices for the many. THIS IS CORRUPT!
M Teresa Hierholzer

Get Outlook for iOS

Teresa Kohlmeier — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Kohlmeier Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Keeping investors in the dark is wrong and should be illegal. There's no good reason to prevent investors from knowing where the markets stand. The SEC is supposed to create a level playing field for everyone to make informed decisions about where they

want to invest. Don't try to control the market by being secretive. It's un-American.

Teresa Lago — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Lago Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need transparency keep it the way it is. Do not fix what is not broke. Thanks

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Teresa Lawler — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Lawler Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: My view on Rule S7-2026-15
I am a small investor (by today's standards) but I like to know how my investments are performing on a regular basis. Therefore I believe the proposed revisions to Rule S7-2026-15 will harm my interests by failing to provide regular updates so I can respond to market conditions quarterly.
Please do not allow private companies to hide this vital information from me. Investors like me need more transparency NOT LESS.
TeresaLawler

Teresa Meredith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Teresa Meredith Affiliation: Jun. 20, 2026 Quarterly reporting is a necessity. I am disabled, retired & not connected to Wall Street, but I am an American & transparency is something we see too little of. People are fed up with manipulation under cover.
Teresa Meredith
Florida

Teresa Meredith — Jun 20, 2026
Subject: S7-2026-15 Comment From: Teresa Meredith Affiliation: Jun. 20, 2026 Quarterly reporting is a necessity. I am disabled, retired & not connected to Wall Street, but I am an American & transparency is something we see too little of. People are fed up with manipulation under cover.

Teresa Millam Nurse — Jun 20, 2026
Subject: File No. S7-2026-15 From: Teresa Millam As an investor, I rely on quarterly reports not every 6 months. That would not be in my best interest.

Teresa Roberts — Jun 20, 2026
Subject: S7-2026-15 From: Teresa Roberts Affiliation: Jun. 20, 2026 I wouldn’t want my children’s report card delivered like this, so why would I want my nation’s economic information delivered this way. Faulty way to keep an eye on information. Deliver the information monthly I suggest.

Teresa Soroka — Jun 20, 2026
Subject: Keep quarterly reporting. From: Teresa Soroka Affiliation: Jun. 20, 2026 WTF SEC. How can you even consider this proposal to stop quarterly reporting?

Fact is we need to start demanding even more details and transparency from all public companies and also private companies on a more consistent basis.

. And I say this has a former business owner, a founding team member of a successful NYC based tech startup, as an investor and as a true American.

Sincerely,
T.A.S.

Teresa Soroka

Teresa Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Teresa Williams Affiliation: Jun. 20, 2026 This is wrong and should not be tolerated. We have enough fraud in the Trump administration without adding more. Why can't you all remain transparent? We need that more than ever.

Teresita Gonzales Lowry — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Teresita Gonzales Lowry Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
There is no need for this, why make it easier to steal and cheat?

Teress Barr — Jun 20, 2026
Subject: S7-2026-15 From: Teress Barr Affiliation: Jun. 20, 2026 I need quarterly. Every one needs to be reviewed.

Sent from my iPhone

Teri Arms — Jun 20, 2026
Subject: S7-2026-15 Comments From: Teri Arms Affiliation: Jun. 20, 2026 Please DO NOT cut the accountability of CEOs and their companies. DO NOT change reporting from quarterly!! Listen to the common people.

Thank you,

Teresa Arms

Teri Arms
573-590-2661

http://teresaarms.arbonne.com

TERI DAVIS — Jun 20, 2026
Subject: S7-2026-15 From: TERI DAVIS Affiliation: Jun. 20, 2026 TDavis Retired Calif

Work hard for my earnings. .Keep it Quarterly/ Accountable

Sent from my T-Mobile 5G Device
Get Outlook for Android

Teri Janet Wright — Jun 20, 2026
Subject: S7-2026-15 Comments From: Teri Janet Wright Affiliation: Jun. 20, 2026 I oppose changing the current quarterly reporting to only semi-annually. Americans of all income levels deserve to have up to date financial information on companies as an important indicator of our economy. I always advocate for more transparency, not less! Janet Wright, retired land use planner

Sent from my iPhone

Teri McSherry — Jun 20, 2026
Subject: S7-2026-15 Comments From: Teri McSherry Affiliation: Jun. 20, 2026 I want to see those reports quarterly, as they have always been! Too much room for corruption with reports less often! Teri McSherry, retired teacher

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Terrence Jones — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Terrence Jones Affiliation: Jun. 20, 2026 Please don't. We have enough volitlity and uncertainty. With the dawn of AI and enormous evaluations investors need to see clearly what's going on. Keep Quarterly. Technology is speeding up, why would we slow down our ability to understand companies who are creating all the changes and disruption???

Terrence Westbrook — Jun 20, 2026
Subject: S7-2026-15 From: Terrence Westbrook Affiliation: Jun. 20, 2026 Quarter reporting would be best in interest of the American people.

Sent from my iPhone

Terri — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Terri Affiliation: Jun. 20, 2026 As quarterly reporting has worked, let's not have less transparency. I rely on the stock market to increase my wealth. The potential to lose wealth in this late stage of my life in the name of less reporting is not acceptable.
Terri Gruenenfelder 63 years old

Terri — Jun 20, 2026
Subject: File Number S7-2026-15 From: Terri Affiliation: Jun. 20, 2026 I am writing to you in opposition of the above proposal. This would be the last nail in the coffin towards ruining our economy and throwing us in a recession. Please consider not passing this. You will be responsible for helping the administration run the US into the ground.

Terri Cangialosi
Redondo Beach, CA
Stockholder
Sent from my iPhone

Terri Baugh — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Terri Baugh Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a single woman on a fixed income protecting my retirement funds means everything to me. I trust my financial advisor, but I know that the information he gets helps him protect my funds. Without quarterly reports it makes his choices very difficult and my funds not well protected.
Please do not allow corporations to only report on a semi annual basis.

Terri Baugh

Terri Cincotta — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Terri Cincotta Affiliation: Jun. 20, 2026 History supports, quarterly reporting; keeping corporations accountable. Not sure of any benefit in semi annual reporting except for the corporations doing the reporting.

Sent from my iPhone

Terri Donahue — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Terri Donahue Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need MORE transparency = accountability, NOT less!

Terri Garza — Jun 20, 2026
Subject: S7-2026-15 Comments From: Terri Garza Affiliation: Jun. 20, 2026 Don't stop the quarterly reports

Sent from my iPhone

Terri Horton — Jun 20, 2026
Subject: S7-2026-15 Comment From: Terri Horton Affiliation: Jun. 20, 2026 Keep quarterly funding!!!

Terri Horton
713-550-7385

Terrie Reilly — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Terrie Reilly Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Transparency is utmost in transactions. Real and timely information is required for all participants.

Terry and Linda Ator — Jun 20, 2026
Subject: S7-2026-15 Comment From: Terry and Linda Ator Affiliation: Jun. 20, 2026 Changing reports from quarterly to semi-annually just reopens the door to former abuses. This change will not benefit the average investor and makes abuses such as Enron much easier.

Terry Brogan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Terry Brogan Affiliation: Jun. 20, 2026 Stopping fraud requires accountability to the use of fund. Do not change the quarterly reports. If a company choses to use funds from citizens, there needs to be open reporting. If companies do not want public funds, return to the private funding and get out of the market. Companies owe quarterly reporting to people who invest.

Terry Brogan Former Telco Engineer

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terry e simms — Jun 20, 2026
Subject: S7-2026-15 Comment From: terry e simms Affiliation: Jun. 20, 2026 Under this rule change the stock market will crash and the only winners will be those who cash out before it happens.

Fm Terry's iPhone

Terry Felty — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Terry Felty Affiliation: Jun. 20, 2026 I agree with quarterly SEC reporting. It increases transparency and accountability of companies and allows investors to make better investment decisions. Rosemarie Felty

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terry flannery — Jun 20, 2026
Subject: Comment on S7-2026-15 From: terry flannery Affiliation: Jun. 20, 2026 Teresa Flannery, from NJ. We have saved all of our lives to retire. We, along with a financial advisor make decisions based on quarterly reports. You will diminish our ability to make decisions.

Get Outlook for Android

Terry K — Jun 20, 2026
Subject: S7-2026-15 Comments From: Terry K Affiliation: Jun. 20, 2026 Terry Kincaid, retired, age 75. Just no. We are getting poorer by the day and this adds to it. Everything should be transparent, all the time. This country belongs to the people, not corporations. Stop!

Terry Kastens — Jun 20, 2026
Subject: S7-2026-15 Comments From: Terry Kastens Affiliation: Jun. 20, 2026 Quarterly reporting is a necessity to manage finances. Those who don't want to report can only be hiding something. What's the reasoning of the six months reporting requirements?

Has the SEC also joined the corruption of this administration with this decision? You have lost credibility

Sent from my iPhone

Terry Lord — Jun 20, 2026
Subject: S7-2026-15 Comment From: Terry Lord Affiliation: Jun. 20, 2026 Please don't encourage fraud. I teach students to be honest and fair. Keeping quarterly reports helps keep everyone honest. Mr.Lord, High School Teacher.

Terry McMahon — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Terry McMahon Affiliation: Jun. 20, 2026 Please do not return to Semi-annual financial reporting from companies and continue quarterly reporting. I am retired and depend on my IRA for over half my retirement income. This is especially important given Social Security is projected to exhaust the SS Trust Fund in the near term and will have to reduce payouts if nothing is done to change SS. And Medicare is also expected to run out of money to pay benefits in the near term also potentially raising health care costs dramatically for seniors. Thank you.
Sincerely
Terry W McMahon
Mobile, AL

Sent from my iPhone

Terry Morris — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Terry Morris Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: As a professional Financial and Statistical Analyst I am horrified that this reduction in visibility is even being considered. Corporations perform extensive manipulation to create favorable financial positions already to mislead their investors. Why give them extended room to cook the books?
Decisions are made and metrics are evaluated based on the quarterly reports. In this current fast-paced environment where companies are bought, sold or otherwise acquired in short timeframes, these quarterly filings are critically needed - by outside investors!

Terry Raubacher — Jun 20, 2026
Subject: S7-2026-15 Comment From: Terry Raubacher Affiliation: Jun. 20, 2026 The continued effort to eliminate the middle class. I am sure all is well for those in the US Congress, Presidency (and offices therein), and Supreme Court, who have continued access to insider trading. Those of us in the middle and lower classes have no chance. Change like this helps the groups above (the inside traders) and the ultra rich because they all need more.

Terry Timms — Jun 20, 2026
Subject: S7-2026-15 From: Terry Timms Affiliation: Jun. 20, 2026 Keep corporations LEO'S honest. Require quarterly reporting!

The Ankeny Klothing Exchange — Jun 20, 2026
Subject: S7-2026-15 Comment From: The Ankeny Klothing Exchange Affiliation: Jun. 20, 2026 There is currently under consideration a change to require public companies to only issue financial statements every 6 months instead of the current requirement of doing so every 3 months. For current stockholders and potential stockholders at a disadvantage. Those within the companies or with other close ties to the company will know more quickly of changes that occur within a company. And the rate of change within the country and the world has not slowed, but has rather increasd! Wars, epidemics, catastrophes all can start or happen without much warning. The impact and how they affect a company needs to be possibly commuicated more frequently buy the company.

Certainly dublong the time in between public reports is NOT appropriate.

For protection of the general public, a change to the public reporting requirements to only require public companies to do so every 6 months needs to be rejected. It is a move in the wrong directions!

Thank you.

Jerry Linde

The Motley Fool Community Qualified Trader — Jun 20, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community The last time something like this was attempted was in 2000. Here we are 26 years later trying to head off yet another attempt to reduce transparency to investment banks, retail investors, and traders of all sizes, are going to have to find alternatives to investments that provide more transparency. Personally, I would move my trading business out of the country and trade in other markets that understand the importance of transparency and the trust level of both private and public equity markets. Ask yourselves this question: When was the last time deregulation paid off for the country?

The Petravicks — Jun 20, 2026
Subject: S7-2026-15 Comment From: The Petravicks Affiliation: Jun. 20, 2026 Dear commissioners. I do understand that quarterly reporting has a downside, however it provides a great deal of trust in the markets. I believe establishing trust each quarter is fundamental, and that reporting framework can be modified to put more emphasis on a firms long term. I urge you to keep the quarterly reporting cadence, and work to provide long term short term balance in the reports.

Sent from my iPhone

The Silver Goddess Tarot — Jun 20, 2026
Subject: S7-2026-15 Comments From: The Silver Goddess Tarot Affiliation: Jun. 20, 2026 We're the ones giving these companies our money, we should be able to see how well or poorly they handle it.

This move benefits the Epstein class and ONLY the Epstein class.

DO YOUR JOBS. RETAIN OVERSIGHT.

The Truth — Jun 20, 2026
Subject: S7-2026-15 Comment From: The Truth Affiliation: Jun. 20, 2026 Ruth Calhoun, Independent Clinical Research Consultant. I would like to see reporting remain quarterly for me and

other self employed individuals as we do not have company based retirement plans many of us use the stock market to save for retirement along with our SEP IRAs. The government is cutting Social Security, pushing back retirement age, and telling Americans to save more for retirement all while taking away key tools to assist in making good investment decisions for our selves.

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thebigal — Jun 20, 2026
Subject: S7-2026-15 Comment From: thebigal Affiliation: Jun. 20, 2026 QUARTERLY REPORTING MUST CONTINUE TO AVOID FUTURE EALL STREET DISASTERS!!
Edward Smith

Sent from my Galaxy

TheLhaag — Jun 20, 2026
Subject: S7-2026-15 Comment From: TheLhaag Affiliation: Jun. 20, 2026 Are you ****ing kidding me?
Leslie Haag
Surviving on SS
How rich do YOU have to be?

Theodore A Perkins Jr — Jun 20, 2026
Subject: S7-2026-15 Comments From: Theodore A Perkins Jr Affiliation: Jun. 20, 2026 I have a variety of investments, and my manager relies on those quarterly reports to determine when and how best to invest my money. Hiding the books for six months can and likely will allow massive cover ups of mismanagement and possible fraud - DO NOT ALLOW THIS !!
Ted Perkins, Ret.

Theodore Dickinson — Jun 20, 2026
Subject: S7-2026-15 From: Theodore Dickinson Affiliation: Jun. 20, 2026 The more power that a person or group has means the more scrutiny they need to make sure that they fulfill their responsibilities, and quarterly reporting is not even enough. This change would lead to rebellion.

Theresa Cahill — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Cahill Affiliation: Jun. 20, 2026 To the

Securities and Exchange Commission:
I'm positive that you already know this SEC proposal is a very bad idea. Stick with quarterly reports.

Theresa Domhan-Adams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Theresa Domhan-Adams Affiliation: Jun. 20, 2026 It's appropriate to keep checks and balances in any organization. The risk of misappropriations increases with decreased oversight. If they're not doing anything wrong it shouldn't be a problem

Sent from my iPhone

Theresa Freeman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Theresa Freeman Affiliation: Jun. 20, 2026 Another place for you to hide what you're doing you need to keep it open. I'm tired of all the secrecy and thieving that goes on right now by companies and government, especially in California how money seems to disappear, conveniently into other people's pockets

Sent from my iPad

Theresa M Fifer — Jun 20, 2026
Subject: S7-2026-15 From: Theresa M Fifer Affiliation: Jun. 20, 2026 Keep quarterly financial reports!

Sent from my iPhone

Theresa Reichley — Jun 20, 2026
Subject: S7-2026-15 Comments From: Theresa Reichley Affiliation: Jun. 20, 2026 The rules were put into place for a good reason. KEEP IT QUARTERLY. I am 80 years old and I don't like surprises. Theresa Reichley

Sent from my iPhone

Therese Francisco — Jun 20, 2026
Subject: S7-2026-15 Comment From: Therese Francisco Affiliation: Jun. 20, 2026 Your offspring always figure out what you did.....misery is generational....do what is right.

Thinethia Thomas — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thinethia Thomas Affiliation: Jun. 20, 2026 Keep it quartly

Sent from my iPhone

Thom and Elaine Maher — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thom and Elaine Maher Affiliation: Jun. 20, 2026 This is bad business

Sent from my iPhone

Thomas Allen — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thomas Allen Affiliation: Jun. 20, 2026 These reports are important. Quarterly is not too short. It helps us investors stay abreast of what is going on. Don't be swayed by money and power. lol. Please?

Sent from my iPad

Thomas Barr — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thomas Barr Affiliation: Jun. 20, 2026 Quarterly reports are unfair as well . Those with inside knowledge are still able to use this to their advantage. Making it six months just gives more of an unfair advantage. Books should be transparent in order to sell shares

Sent from my iPhone

Thomas D Wasson — Jun 20, 2026
Subject: S7-2026-15 From: Thomas D Wasson Affiliation: Jun. 20, 2026 Keep it as is. Way too much corruption in the world today.

Thomas Droppelmann — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thomas Droppelmann Affiliation: Jun. 20, 2026 It is shameless to deprive people of the information they need to make decisions regarding their money.

Thomas Holmes — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Holmes Affiliation: Jun. 20, 2026 Tom Holmes Teacher
FULL Transparency separates Democracy from Communism. Your actions affect us all, SEC. Don't screw this up.

Thomas Jarvis — Jun 20, 2026
Subject: S7-2026-15 From: Thomas Jarvis Affiliation: Jun. 20, 2026 Keep quartet report!
Do your job- protect our financial future

Thomas karvis

Sent from my iPhone

Thomas Jordan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Jordan Affiliation: Jun. 20, 2026 Keep it fair and above board. Don't let insiders have the edge. Investing can be for all not just a few. Help raise more people up. I'm not rich but the stock market helps me stay in the black

Yahoo Mail: Search, Organize, Conquer

Thomas Lewis — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Thomas Lewis Affiliation: Jun. 20, 2026 Do not change the reporting to annual or semi annual. Leave reporting the way it is with Quarterly reporting.

Sent from my iPhone

Thomas Nisen — Jun 20, 2026
Subject: S7-2026-15 Commenarare From: Thomas Nisen Affiliation: Jun. 20, 2026 This is organized crime! Don't allow it!
Transparency is essential!

Thomas Reed — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Reed Affiliation: Jun. 20, 2026 Stop the corruption and grift! Why do they want this other than DELAY,DELAY, DELAY! We are all angry, and we will get out the vote and remove these villains. Let's get back to truth, the whole truth and nothing but the truth.

Thomas J. Reed, PE
Evansville, IN

Thomas Shultz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Shultz Affiliation: Jun. 20, 2026 You must keep quarterly recording to protect the average citizen!

Sent from my iPhone

Thomas Sidlinger — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Sidlinger Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

I have been on corporate cases totaling over $31 billion in plaintiff awards.
As a plaintiffs' attorney, quarterly reports give me updated information about subject corporations during class action and multi-district litigation. Financials, changing corporate structure, litigation summaries, and market strength. I have used quarterly summaries to decide both to sue and not sue corporations.
Without this information, I would have decided to suggest litigation to my firm's relevant committee more often. Once litigating, I would have required more expensive work for the Defense to provide things through their expensive counsel, instead of just pulling that information myself.
Changes here would increase litigation risk and costs for companies. This likely extends to investor suits as well, but that's not an area of my expertise.
I therefore oppose this rule change.
Best,
Thomas Sidlinger
Kansas Bar No. 27230

Thomas Simpson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Simpson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is vitally important that investors have current information about the business they invest in. Rolling this ruling back will give insiders the ability to unfairly profit from activities that are not in the best interest of all corporate stockholders. If a business wishes to issue stock to raise money, they are now a public corporation and thus must act in the the best interest of shareholders, not just insiders. Requiring quarterly reporting helps to keep management accountable.

THOMAS SLAVIN — Jun 20, 2026
Subject: S7-2026-15 Comments From: THOMAS SLAVIN Affiliation: Jun. 20, 2026 The SEC should maintain Quarterly financial reporting by all companies as it has been in place for decades. It would be nearly impossible to monitor companies performance at 6 month intervals and would put the investment portfolios of small investors like me at a huge risk of downturn due to hidden corporate fraud and insider trading. Thank you!

Tom Slavin - Engineering Manager

Sent from my iPhone

Thomas Starrett — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Starrett Affiliation: Jun. 20, 2026 Please keep quarterly. Very easy with A. I.

Sent from my iPhone

Thomas Stroud — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Thomas Stroud Affiliation: Jun. 20, 2026 I am concerned about the change to semi annual reporting. Why would you change from quarterly reporting that

works so well. Stick with the system that works.

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thomas tanner — Jun 20, 2026
Subject: S7-2026-15 Comments From: thomas tanner Affiliation: Jun. 20, 2026 This is our money not yours. Do this and we'll pull it all. And you won't have ****....And then show up to your house...steal from us we steal
from you.

Thomas Tenney — Jun 20, 2026
Subject: S7-2026-15 Comments From: Thomas Tenney Affiliation: Jun. 20, 2026 We need quarterly reports to make informed decisions. It didn't work last time, why will it this this.

Get Outlook for Android

Thomas Van Tassel — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thomas Van Tassel Affiliation: Jun. 20, 2026 Quarterly reporting must be maintained. I am one of millions who trust SEC to keep us informed. Do your job and do it right.

ThankYou.
Thomas VanTassel

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thomas walker — Jun 20, 2026
Subject: S7-2026-15 Comments From: thomas walker Affiliation: Jun. 20, 2026 I am an individual investor. To make my choices to buy, sell or retain, I need to know on a regular schedule how a company is doing financially.
To change reporting to every 6 months from every 3 would leave me in the dark for 6 months. So much can change in 6 months. The cost of quarterly reports is minimal especially with AI doing the brunt of the work.

Thrive — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Thrive Affiliation: Jun. 20, 2026 Keep them coming 4 times a year.

Adopt don't shop💗

Throw The Bums Out — Jun 20, 2026
Subject: S7-2026-15 From: Throw The Bums Out Affiliation: Jun. 20, 2026 Stop screwing over The People. Quarterly audits, signed by CEO, under threat of prison. Leave it alone. For God's sake, please keep some measure of performance standards in this country. The regime wants to implode the USA then pick up the pieces for themselves. We The People will not stand for that.

Thughes123 — Jun 20, 2026
Subject: S7-2026-15 Comment From: Thughes123 Affiliation: Jun. 20, 2026 The SEC is a regulatory agency. As such, upholding STRICT REGULATION is only possible with quarterly reports and regulation. Anything else is unacceptable.

We need STRICTER laws and governance of companies upheld, especially ones that issue stock to the consumer. LOOTING companies for cash should be illegal and not a STRATEGY for its officers and the SEC.

We MUST HAVE quarterly oversight because in THIS VOLATILE economy. You should desire to instill MORE TRUST through transparency. If you vote any other way, we will see that YOU FAVOR INSTITUTIONAL CORRUPTION rather than TRANSPARENCY.

WE. ARE. WATCHING. YOU.

Sincerely,

A very concerned citizen
T. Hughes.

Tia Bell-Williams — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tia Bell-Williams Affiliation: Jun. 20, 2026 Dishonesty and off the record dealings have increased significantly and become the norm in this current society. Quarterly reports, in my opinion as an investor, allow me to make sound financial decisions with relevant data. A six month reporting window will create risk of adverse effects for investors due to insider trading. The impact of management decisions and operational changes are factors to evaluate on a quarterly basis.

Tiajuana Bell-Williams
Entrepreneur.

Sent from my iPhone

Tia Hudson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tia Hudson Affiliation: Jun. 20, 2026 Tia Hudson, English

Professor Emerata. Do not reduce the quarter reporting. Time after time corporations try to get the upper hand, and everytime they use that to profit themselves. For the
 sake of the Amercan people, keep the reporting quarterly. A longer time for making these reports will only harm the general American person by allowing time for corporations to cook the books. As did Enron before quarterly reporting was instituted.

Tia Hudson (she, her)

"If you are neutral in situations of injustice, you have chosen the side of the oppressor. If an elephant has its foot on the tail of a mouse, and you say that you are neutral, the mouse will not appreciate your neutrality."

-Desmond Tutu, Anglican Archbishop, South Africa

Tiarrah Marker — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tiarrah Marker Affiliation: Jun. 20, 2026 Keep quarterly! We need even MORE transparency, not less!

The Marker Family
329 Johnson Lane
Connellsville, PA. 15425
C 724-562-2599
Tiarrah Shae Marker

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tim bergsbaken — Jun 20, 2026
Subject: Comment on S7-2026-15 From: tim bergsbaken Affiliation: Jun. 20, 2026 Tim Bergsbaken retired foundry worker from Amherst Wisconsin dont let corporations steal my retirement savings

Sent from my iPhone

Tim Dalton — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tim Dalton Affiliation: Jun. 20, 2026 I am a financial planner who has been licensed since 1987, and currently rely heavily on quarterly reports issued by the publicly-traded co.panies in my clients' portfolios. I urgently request that you maintain the mandatory quarterly reporting regime, as there can be little doubt that less frequent or timely information will not benefit the shareholder, not help them. Do not allow corporations to bulldoze you into a wrong decision under the false pretext of cost savings. They pass that cost along anyway, as ever. Do the right thing!

Tim Giugni — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Tim Giugni Affiliation: Jun. 20, 2026 Quarterly reporting should remain THE reporting method.

Sent from my iPad

Tim Hanson — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tim Hanson Affiliation: Jun. 20, 2026 I prefer monthly reporting, which only requires hiring one or two more accounts. And stiffer penalties on companies stealing other people's money.

Sincerely,
Tim Hanson, Vocal Voter

Tim Kindred — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tim Kindred Affiliation: Jun. 20, 2026 U let them do this before and it didn't benefit anyone but them. Maybe this is being considered because of kickbacks?

Sent from my Galaxy

Tim O'Toole — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tim O'Toole Affiliation: Jun. 20, 2026 I'm 65 years old, three years retired and have built a comfortable portfolio by watching and listening to experts on my investments. This new proposal is just another step towards keeping the middle classes in check. The system of investing is already rigged against us as we cannot react as fast as the insider expert and the constant market fluctuations. Please do not make this change. T. OToole

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Tim Peters — Jun 20, 2026
Subject: S7-2026-15 From: Tim Peters Affiliation: Jun. 20, 2026 Do monthly. What's the harm. In today's techno wizardry what not daily. Strokes on a keyboard a there it is. Daily. Why not hourly. A site that shows every trade and sale in real time. Are they that greedy to hide and manipulate for gain. How much IS enough. Let the pissing contest forever continue.

Tim Rinard — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tim Rinard Affiliation: Jun. 20, 2026 Oh yea , use me , abuse me. Dirty Rotten Scoundrels

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Tim Scannell — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Tim Scannell Affiliation: Jun. 20, 2026 Maintain quarterly reporting. It provides more accountability and transparency for consumers and investors.

Tim Scannell

Tim Turner — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tim Turner Affiliation: Jun. 20, 2026 Needs to be bi-quarterly instead, just another way for the higher up's to take advantage of the less fortunate folks!!!

Sent from my iPhone

Tim Wood — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Tim Wood Affiliation: Jun. 20, 2026 Keep SEC reporting quarterly!!!

Timothy Culkin — Jun 20, 2026
Subject: S7-2026-15 From: Timothy Culkin Affiliation: Jun. 20, 2026 This will only lead to insider trading and losses to small and individual investitors. Timothy P Culkin MS, SCLA GOLD, FCLS SENIOR INVESTIOR(Syracuse, NY)

Timothy D. Lange — Jun 20, 2026
Subject: S7-2026-15 Comment From: Timothy D. Lange Affiliation: Jun. 20, 2026 This sets up investors for losses and undermines confidence in the market. Giving entities 6 months of a crash course down will hurt consumer and institutional investors. Stop this SEC enacting it is encouraging insiders to game the system and unload shares at inflated, artificially high prices while investors remain in the dark. Confidence in the markets is the golden goose - don't kill it…

Tim Lange
The Lange Firm, PLLC
9418 Norton Commons Boulevard, #200
Prospect, Kentucky 40059
(502) 242-6353 Direct
(502) 584-8929 Fax

Timothy Jarrell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Timothy Jarrell Affiliation: Jun. 20, 2026 I'm not gonna say anything because it won't make a difference anyway companies do what they wanna do to make as much money as possible so this to me is just a big joke

Sent from my iPhone

Timothy Raths — Jun 20, 2026
Subject: S7-2026-15 From: Timothy Raths Affiliation: Jun. 20, 2026 Why would you even think of such a moronic proposal?
The last thing we the people need is elimination of one of the few remaining regulations that have survived Trump's unprecedented assault on the rule of law.
My name is Tim Raths. I'm retired after 40 plus years in broadcast news and I'm so tired of this attack on our democracy.

Sent from my iPhone

Timothy Rue — Jun 20, 2026
Subject: S7-2026-15 Comments From: Timothy Rue Affiliation: Jun. 20, 2026 Timothy Rue, freelance CAD work.
This is a financial related topic and businesses are required to file quarterly. Perhaps this too should change to semiannual.

All insider trading gains + investment across the board to be used to pay down the national public deficit. Same applies within government using government insider information. No work arounds! Additional penalties and fines accumulate from the time of investment over time until settled with deficit paydown. Get it done!

Proof? Timing vs knowledge of information creation used in insider trading.

Regards,
Timothy Rue

Timothy Watt — Jun 20, 2026
Subject: S7-2026-15 Comments From: Timothy Watt Affiliation: Jun. 20, 2026 There is enough greed and fraud in the Markets already. This would entice and make the SEC Culpable and Directly Responsible for additional fraud.

Tina b — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tina b Affiliation: Jun. 20, 2026 We need monthly truly not longer

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Tina Broooks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tina Broooks Affiliation: Jun. 20, 2026 I think that if financials can’t be seen for months at a time, then we can’t trust that process. With all the fraud, waste and abuse we face, why would you make it easier for them to steal from us?!?

TIna Brooks

Tina Broooks — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tina Broooks Affiliation: Jun. 20, 2026
I think that if financials can’t be seen for months at a time, then we can’t trust that process. With all the fraud, waste and abuse we face, why would you make it easier for them to steal from us?!?

TIna Brooks

Tina Cowan — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tina Cowan Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: As a small individual investor, the quarterly reports are vital. I read and use this information to check my investments and adjust regularly. This is how I build my portfolio. I am a single income household and rely on some of my investments for income and the balance to build a secure retirement.
Do not eliminate the quarterly reports as this will harm people like me and build a wall that will prevent me from accessing the information I and countless others by limiting information and will only help those with inside information. This will add another layer of volatility to the markets and has the potential to cause a stock market crash. This type of change would make me re-evaluate and potentially have the dnd effect t of me and people and groups like me to pull out if the stock market.

TINA CRUMPACKER — Jun 20, 2026
Subject: Comment on S7-2026-15 From: TINA CRUMPACKER Affiliation: Jun. 20, 2026 Time to protect the investors, not the corporations! Do what’s best for the people! Retirement is expensive!!! SEC! Tina Crumpacker, retired, Fort Myers, FL 33901.

Sent from my iPhone

Tina Dickens — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tina Dickens Affiliation: Jun. 20, 2026 Tina Dickens, retired financial employee. Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, we would be the last to find out.

Tina LEVORSE — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tina LEVORSE Affiliation: Jun. 20, 2026 In this age of gross

misbehavior by the people who hold the purse strings in this country and flaunt oversight regulations like they matter not at all, we need quarterly reports more than ever. My retirement survivability depends on my ability to know how my funds are tracking over time and in the short term. Removing quarterly reporting requirements hamstrings the common person causing far more harm than the benefit of a few extra dollars for the profit of the top Wall Street earners.
Leave quarterly reporting requirements in place.
Tina Levorse
Insurance Professional
NJ

Sent from my iPhone

Tina Ruffner Owner, Bravo Bella Art Studio — Jun 20, 2026
Subject: File No. S7-2026-15 From: Tina Ruffner I'm a Marine Corps veteran, a small business owner, and a retail investor. I've spent my career doing things the hard way — with discipline, accountability, and transparency. I expect the same from the companies I invest in. This proposal fails that standard. Allowing public companies to report their finances twice a year instead of four times sounds like a paperwork tweak. It isn't. It hands corporate insiders a six-month window to know things the rest of us don't. This Hurts Regular People Most Quarterly reports are how everyday investors find out what's really happening inside a company. Cut them in half, and you double the window where problems can grow undetected — and where insiders can act on information the public doesn't have. Experts warn this change would hit less sophisticated investors hardest. That's most Americans. Nobody Who Matters Asked for This This proposal didn't come from investors. It came from companies that want to report less. Even Wall Street pushed back — Citadel, Fidelity, Two Sigma, D.E. Shaw, and the Managed Funds Association have all raised concerns. When major financial firms and investor advocates both oppose something, that's not a debate. That's a verdict. As Benjamin Schiffrin of Better Markets put it: "Disclosure is the bedrock of investor protection." We Already Ran This Experiment The United Kingdom made quarterly reporting optional in 2014. A CFA Institute study found that when companies stopped filing quarterly, analyst coverage dropped and earnings forecasts became less accurate. Less reporting didn't streamline markets — it made them less trustworthy. There Are Better Options If compliance cost is the real concern, the SEC has tools that don't gut transparency: simplified forms, tiered requirements, extended deadlines for smaller filers. The SEC itself asked the public in 2018 how to preserve or strengthen investor protections while reducing burden. This proposal abandons that mission entirely. The Bottom Line In the Marines, you don't get to report in less often just because it's inconvenient. Accountability doesn't work that way. The SEC's job is to protect investors — not to make life easier for companies that would rather operate in the dark. Withdraw this proposal. Respectfully submitted., T. R.

Tina Sekimi — Jun 20, 2026
Subject: Please do not stop quarterly reporting From: Tina Sekimi Affiliation: Jun. 20, 2026 We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases .Businesses can afford to create the reports. It makes the playing field level for those of us without inside knowledge.
Thank-you!

Tina Acciavatti
7 Sandalwood Dr
South Burlington, VT. 05403

Sent from AOL on Android

Tina Smith — Jun 20, 2026
Subject: S7-2026-15 From: Tina Smith Affiliation: Jun. 20, 2026 To the SEC

Once again we are seeing a shift in responsibility regarding the monetary system of our country. Once again the country is truly on the brink of a major recession and this administration is considering a change BACK TO LESS REVIEWS? Excuse me, I have been through so many financial crisis in my life time and you are considering putting us through another? This country needs even more oversight than ever before, based on current situations. Some part of this government has to keep control of the economy and by extending these requirements you are opening the door to more chaos! We have allowed too many “changes” in the years past and that was caused by not following the right process! Leave the system alone,

Sincerely

Tina S. Smith
Gobles MI 49055

Sent from my iPhone

Tina Soyring — Jun 20, 2026
Subject: S7-2026-15 From: Tina Soyring Affiliation: Jun. 20, 2026 Quarterly postings are important and need to be maintained. Responsibility to shareholders and everyone investing should be a priority.

Tina Soyring

Tina Woods — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tina Woods Affiliation: Jun. 20, 2026 My name is Kristina Woods. I am a retired lawyer. As such, and like millions of other Americans, I depend on my investments to live, to take care of myself as I age, and to leave a legacy for my children and grandchildren. I am appalled that the SEC wants to do away with quarterly reporting. Biannual is not enough. Conditions change more quickly than that.I spent my career as in-house counsel for a large corporation and was involved in drafting the sections of our report related to my practice area. It was not a huge burden for us, and it actually helped us assess our own health and assumptions. The SEC owes it to the American people to continue the transparency the current rule engenders.

Respectfully,
Kristina Woods

TJ Haugo — Jun 20, 2026
Subject: S7-2026-15 Comments From: TJ Haugo Affiliation: Jun. 20, 2026 The stock market is widely considered an opponent of humanity and the natural world. I expect your office to capitulate with what the industry wants, what the winners want. You are supposed to stop these people from ruining the economy for everyone else. Time to get started. Make decisions that help ordinary families.

Timothy
Denver, CO

Tobias Nassif — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tobias Nassif Affiliation: Jun. 20, 2026 Quarterly reports are important. Please keep them.

Tobias Nassif
Sent from my iPhone

Toby Kreitzer — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Toby Kreitzer Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:vestings and . Don
Leave well enough. Alone. The information we get helps us make investing decisions. Don't help Trump destroy us.

Todd Carter — Jun 20, 2026
Subject: S7-2026-15 From: Todd Carter Affiliation: Jun. 20, 2026 Don't undo a good thing. Keep leadership accountable.

Todd A Carter
tac11tac at gmail dot com

Todd Spidle — Jun 20, 2026
Subject: S7-2026-15 From: Todd Spidle Affiliation: Jun. 20, 2026 It’s just proper business practice.

TBS

Tom and Shelley Anderson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Tom and Shelley Anderson Affiliation: Jun. 20, 2026 I'm a newly retired CPA and I am strongly against this. If anything, we need more information on what corporations are doing NOT less. Please don't let corporations off the hook for reporting quarterly! Shelley

Get Outlook for iOS

Tom Crosman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tom Crosman Affiliation: Jun. 20, 2026 Hiding info so crooks can cheat the rest us is disgraceful

Tom

Tom Crum — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tom Crum Affiliation: Jun. 20, 2026 To the retail investor like me, Tom Crum of Texas, it is important to continue the quarterly reporting by the publicly held companies —- please do not change - too many retail investors count on it

Sent from my iPhone

Tom Eisenmenger — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tom Eisenmenger Affiliation: Jun. 20, 2026 Required reporting should remain on a quarterly basis. Preferably, they should be released on a MONTHLY basis for added transparency. They most certainly should NOT be reported on a semi-annual basis.

Tom Ferriso — Jun 20, 2026
Subject: S7-2026-15 From: Tom Ferriso Affiliation: Jun. 20, 2026 Do NOT rescind the current status of quarterly reporting. I realize there are costs associated with this but publically traded stocks need the scrutiny of the people to ensure they are honest.

Sent from somewhere near Dallas, TX.

Tom Koske — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tom Koske Affiliation: Jun. 20, 2026 Keep reporting at the

current 3 months level.

from my iPhone. Tomk

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tom lee — Jun 20, 2026
Subject: S7-2026-15 Comments From: tom lee Affiliation: Jun. 20, 2026 All ready to much theft in corporate wold. Just gives more time to rig the numbers and screw the small investers

Yahoo Mail: Search, Organize, Conquer

Tom Meikrantz — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tom Meikrantz Affiliation: Jun. 20, 2026 Unfortunately, it's these types of efforts that make oversight necessary. Left to their own devices they will use any loophole to ditch their responsibilities.

Tom Merritt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tom Merritt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This is another unfair advantage for those in positions of power. There is no rational explanation for this other than to make the rich richer and the poor poorer.

Tom Mulligan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tom Mulligan Affiliation: Jun. 20, 2026 As an independent contractor, I was accountable to pay taxes on a quarterly basis. I demand that corporations be held accountable to the same standard and declare their gains or losses on a quarterly basis.

Tom Retired — Jun 20, 2026
Subject: File No. S7-2026-15 From: Tom It is shameless to deprive people of the information they need to control their money.

Tom Stone — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tom Stone Affiliation: Jun. 20, 2026 We have seen the negative results of longer reporting periods so it should be obvious that quarterly reporting is healthier for investors and corporations alike. With automated accounting systems, it is no more difficult to review and report statistics quarterly. In fact, an even shorter filing period of monthly should be no less onerous and would force corporations to be aware of financial imbalances and improprieties sooner rather than later .

Thomas Stone
Senior Virtual Computing Administrator, Retired

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tom sulpizio — Jun 20, 2026
Subject: Comment on S7-2026-15 From: tom sulpizio Affiliation: Jun. 20, 2026 If ever there was a period in history where MORE oversight of, and transparency from, major corporations is needed, this is it. Retain quarterly reporting to help ensure that accountibility remains job 1, and that less underhandedness can occur in between reporting periods.

Tom Sulpizio

Tom V — Jun 20, 2026
Subject: S7-2026-15 From: Tom V Affiliation: Jun. 20, 2026 Do not roll this law back. Keep the quarterly signature requirement and the imprisonment in place. I am a retired business owner and know how critical it is to maintain integrity in all business organizations. Thomas Verratti, President and Founder. Constructive Change & Coaching Center

He, him, his
Sent from my iPhone

Tom Vincent — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tom Vincent Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a retail investor I strongly oppose any weakening of the quarterly reporting requirement for publicly traded companies. It would deprive shareholders and investors of access to timely information and decrease transparency, which is likely to increase fraud. Retain the requirement for full quarterly disclosure by publicly held companies.

Toni F — Jun 20, 2026
Subject: S7-2026-15 Comment From: Toni F Affiliation: Jun. 20, 2026 What purpose does this serve except to screw the small investor - who is already overrated and ripped off?

Toni Justice — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Toni Justice Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need more transparency than what is being proposed. Please reconsider this proposal.

TONI N CUSIMANO — Jun 20, 2026
Subject: S7-2026-15 From: TONI N CUSIMANO Affiliation: Jun. 20, 2026 KEEP QUARTLY

REPORTING TRANSPARENT

Toni Pacheco — Jun 20, 2026
Subject: S7-2026-15 Comment From: Toni Pacheco Affiliation: Jun. 20, 2026 I think the good advice is to keep it quartley, the world moves faster and faster, it’s not good to pull back safety guards on everyone’s money especially with the rampant, under handed
Greedy astomphere that prevails within our government these days. Who can you trust
In this world where individuals are becoming trillionaires!!
The average working person needs someone to keep an eye on the hen house, often!

Tony Burtchin — Jun 20, 2026
Subject: File No. S7-2026-15 From: Tony Burtchin Why change? Everything and everyone is setup for quarterly reports. Every time you change something like this it takes a lot of effort and often expense to adjust. The investors deserve timely data!

Tony DAngelo — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tony DAngelo Affiliation: Jun. 20, 2026 It needs to be Daily and possibly Hourly like monitoring your credit and banking for fraudulent activities !!!

Tony Godinez — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tony Godinez Affiliation: Jun. 20, 2026 The system is rigged

Sent from my iPhone

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tony kokes — Jun 20, 2026
Subject: Comment on S7-2026-15 From: tony kokes Affiliation: Jun. 20, 2026 Don't go backwards… go forward quarterly… Americans have lost too much already. Don’t change the rules mid game!

Tony Martinez — Jun 20, 2026
Subject: S7-2026-15 From: Tony Martinez Affiliation: Jun. 20, 2026 If Quarterly Reporting does not remain in place, then it must be assumed that the SEC has been compromised!!!! Corporations have already been able to champion "perks" by spreading mountains of cash to congressmen for their re-election funds.

Tony Simmons — Jun 20, 2026
Subject: S7-2026-15 From: Tony Simmons Affiliation: Jun. 20, 2026 Please keep the quarterly reporting requirements! Tony Simmons Griffin GA 30223

Yahoo Mail: Search, Organize, Conquer

Tony Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tony Smith Affiliation: Jun. 20, 2026 My name is Tony Smith. I'm an IT sales professional and and an accredited investor as well having formerly been a registered financial advisor. Quarterly reporting lies at the heart of business/investor trust and confidence. Do not change reporting from quarterly to semi annual it will ruin trust in the markets.

Sent from my iPhone

Tory Horsman — Jun 20, 2026
Subject: S7-2026-15 Comment From: Tory Horsman Affiliation: Jun. 20, 2026 Tory Horsman
Real Estate Broker
Ending quarterly reporting will make it so much harder for Mom and Pop investors to participate in the market without getting burned. Where's the transparency?

This is just an open invitation
For cronyism and insider trading.
Don't the super rich have enough money already?

Thank you,
Tory Horsman
Realty One Group Imagine
425-773-2001

Toy Hogan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Toy Hogan Affiliation: Jun. 20, 2026 Toy Hogan
Quarterly reporting keeps corporations accountable to their share holders and the public. As a retire I watch the markets and read the quarterly reports of the stocks I own. This is valuable information to me. The stock market moves at lightening speed, 6 mos is too long await.

Toy Hogan

Tracey Collins — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tracey Collins Affiliation: Jun. 20, 2026 Tracey, RN. Stop the corruption on wallstreet!

Sent from my iPhone

Traci Fearing — Jun 20, 2026
Subject: S7-2026-15 From: Traci Fearing Affiliation: Jun. 20, 2026 Don't give anything away to Enron or anyone else it should stay in the quartley option don't give them any extras if they don't do it

quartly put them in jail and they stay there. Traci Fearing Retired bar manager. They don't deserve any extras.

Traci S Fearing

Traci Fearing — Jun 20, 2026
Subject: S7-2026-15 Comment From: Traci Fearing Affiliation: Jun. 20, 2026 Keep quartly reporting the other way is a total ripoff too much is going on they will be able to hide info. Or money will be stolen. Let everything stay the same for once. Name: Traci Fearing I am a Retired Bar manager
.

Traci S Fearing

Traci McBride — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Traci McBride Affiliation: Jun. 20, 2026 I want quarterly reporting to continue. I have worked in manufacturing for decades & know how quickly things can change. A company can be broke in 6 months. Please don't wreck my retirement with this new reporting schedule. It's VERY reckless!
Sincerely, Traci McBride, Certified Quality Mgr, Logansport IN

Tracy Black — Jun 20, 2026
Subject: S7-2026-15 From: Tracy Black Affiliation: Jun. 20, 2026 They must report quarterly, 6 months is too long.

Tracy Black
Phoenix, Arizona
602.332.7197

Tracy Cobb — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Cobb Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Why are you doing this? To give a golden ticket to businesses and make them less accountable? Seems like a bad idea! I vote no.

Tracy Holland — Jun 20, 2026
Subject: S7-2026-15 From: Tracy Holland Affiliation: Jun. 20, 2026 Yeah, so they can have more time to cheat and deceive shareholders.

Tracy Ryan — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tracy Ryan Affiliation: Jun. 20, 2026 There's a REASON these rules were put in place. Quarterly reporting provides the MINIMUM transparency investors should have for ANY public company!

Tracy Ryan
Tracymryan@verizon.net

Tracy Schultz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Schultz Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As a member of the industry and a retail shareholder, I believe it is necessary to stay I formed of public companies financials. If not, it will lead to bigger swings in company share price and individual shareholders will be left with bigger losses they cannot recover from. Transparency needs to remain relevant for the smaller investor.

Travis Pruett — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Travis Pruett Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do not move forward with this measure to only have companies report every six months, it would be a mistake. The public like myself relies on the information being available every quarter. I also trade the market and trust me, it makes a difference. Mistakes can lead to very troubling developments. Enron is one example where the company was cooking there books and to move forward with this measure would be opening the flood gates to that kind of behavior. Thanks for your time.
Travis Pruett

Travis S Smith — Jun 20, 2026
Subject: S7-2026-15 Comments From: Travis S Smith Affiliation: Jun. 20, 2026 Although all the information will still be available on the "Edgar Database", and since the financial information has been availible on that web site its inception... why were public disclosures ever required? Since the cost of disclosure is also negligible, what benefits are gained by the proposed changes? Inquiring minds want to know.

iPhone message

Tresa Poyhonen — Jun 20, 2026
Subject: S7-2026-15 From: Tresa Poyhonen Affiliation: Jun. 20, 2026 Keep the Sarbanes-Oxley law in force. Make corporations attest to their truthful reporting 4 times per year. Keep stockholders, investors and the general public informed. Keep CFO's honest.

TJ Poyhonen

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trevor klabik — Jun 20, 2026
Subject: S7-2026-15 Comment From: trevor klabik Affiliation: Jun. 20, 2026 Stop making rules that benefit corporate and insider trading.

Trevor O'Neil — Jun 20, 2026
Subject: S7-2026-15 Comments From: Trevor O'Neil Affiliation: Jun. 20, 2026 Stop it! You're painting a target on all the rich executives and politicians. This will add more fuel to the eventual American Reign of Terror.

Tricia Bogle — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tricia Bogle Affiliation: Jun. 20, 2026 Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Enron, anyone? Please keep required filings quarterly. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Investors like me deserve to know what's happening inside companies they've put money into. Thank you, Tricia Bogle

_____
Tricia (Trish) Bogle, PhD (she/her) 509 W 173rd Street 4E
New York, NY 10032

646-925-2095 l boglepoetry@gmail.com
IG & BlueSky @boglepoetry
https://www.chillsubs.com/profile/boglepoetry

Tricia Kritzberg — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tricia Kritzberg Affiliation: Jun. 20, 2026 Share holders have the right to see the financial status of the companies they own. We have the right to obtain a regular status update on the activities of the companies we own. Why do companies feel they need to provide less information? What are they hiding?

Sent from my iPhone

Tricia Kritzberg

Trina Reber — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Trina Reber Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Why not leave things as they are? Who are you trying to benefit? It certainly isn't the average person trying to do something for themselves and their families.

Trish Jasinski — Jun 20, 2026
Subject: S7-2026-15 Comments From: Trish Jasinski Affiliation: Jun. 20, 2026 Unacceptable. Allowing publicly traded companies to hide performance is more market manipulation and will devastate the American people who are investors too. Don't forget that. This would bring us to our financial knees and there would be zero accounability.

Trish Morris — Jun 20, 2026
Subject: S7-2026-15 From: Trish Morris Affiliation: Jun. 20, 2026 Quarterly was set up for a reason. The fact that you are trying to change that. Just proves that this administration does not work for the American people. You are working for the rich and famous. Hopefully when this administration is voted out. The investigation will start and everyone bending the laws or changing them to benefit the rich and famous. We will be held accountable.
Your job is to protect the American people. Do what is in everyone's best interest. You know this is wrong, but yet here we are.

Have a great day
Trish Morris

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trishna goswami — Jun 20, 2026
Subject: S7-2026-15 Comment From: trishna goswami Affiliation: Jun. 20, 2026 This is permitting corporations to institute shady practices that could deceive shareholders while also manipulating the market for no one's benefit but their own. This is government supported theft. Do not do this.

Tristan Storbeck — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Tristan Storbeck Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Investors need to know how a company is doing to make informed and intelligent decisions. Please do not allow theses companies to withhold valuable information from investors.

Tristin Wise — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Tristin Wise Affiliation: Jun. 20, 2026 Remain how it is . This is not expectable.

Sent from my iPhone

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tronald11 — Jun 20, 2026
Subject: S7-2026-15 From: tronald11 Affiliation: Jun. 20, 2026 Do not roll this back. Quarterly reporting is essential to keeping businesses transparent. Reversing it would be unwise.

Sent from my Galaxy

Troy Stutsman — Jun 20, 2026
Subject: S7-2026-15 From: Troy Stutsman Affiliation: Jun. 20, 2026 They need to absolutely continue to hold every one of them accountable…!!! My name is Tony and I'm a Disabled Veteran… I live in Northern Indiana and I for one am sick and tired of all the plea deals and as stated here, get out of jail free cards perpetuated by our CORRUPT GOVERNMENT and the still ever popular "Good ole Boy System" that has Screwed every American Citizen for DECADES NOW and We, The American People are not going to take it any longer period…! We are fed up with all of the Double Standards and the Ever Popular, Rules for Thee but Not for Me BS that has Dominated our CORRUPT JUDICIARY SYSTEM, CORPORATE AMERICA, and Our GOVERNMENT…!!! We are taking back our Country and Holding these CRIMINALS ACCOUNTABLE once and for all…! You can either be a part of the Solution or you can fuel the Problem and suffer the Consequences… We will no longer allow anyone to get away with BEING A CAREER CRIMINAL AT OUR EXPENSE…! If there is no accountability then there is no reason for anyone to act with Integrity, Honesty, or with a set of Morals that are in the interests of the American People… Thank you for your time on this matter. I hope and pray that you will do the right thing and act with Integrity and Honesty. Have a great day and be blessed. Respectfully; Tony

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Trudy Hammond — Jun 20, 2026
Subject: S7-2026-15 Comments From: Trudy Hammond Affiliation: Jun. 20, 2026 NO MORE HOLDING THE BAG. QUATERLY REPORTS ARE NECESSARY TO KEEP INTEGRITY, REDUCE FRAUD, END THEFT!

Trudy McNulty — Jun 20, 2026
Subject: S7-2026-15 Comment From: Trudy McNulty Affiliation: Jun. 20, 2026 KEEP IT

QUARTERLY !!!! It WORKS!
Anne McNulty….Retired

Sent from my iPhone

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tryptophane1989 — Jun 20, 2026
Subject: Keep Quarterly reports for public companies From: tryptophane1989 Affiliation: Jun. 20, 2026 I advocate keeping quarterly reporting for public companies.

TS CT — Jun 20, 2026
Subject: Comment on S7-2026-15 From: TS CT Affiliation: Jun. 20, 2026 Typical government trying to cover up something. Keep the reports quarterly! And transparent.

Tucker Smathers — Jun 20, 2026
Subject: S7-2026-15 Comments From: Tucker Smathers Affiliation: Jun. 20, 2026 Keep the reporting quarterly.
Tucker Smathers
71106

Sent from my iPhone

Turner Legacy Builders — Jun 20, 2026
Subject: S7-2026-15 Comments From: Turner Legacy Builders Affiliation: Jun. 20, 2026 Needs to be bi-quarterly instead, just another way for the higher up’s to take advantage of the less fortunate folks!!!

Sent from my iPhone

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twigsilverleaf — Jun 20, 2026
Subject: Comment on S7-2026-15 From: twigsilverleaf Affiliation: Jun. 20, 2026 I can't afford to lose my tiny savings I have worked my butt off for because the white collar criminals want to be less accountable and have more space to skim and grift.

Sent from Proton Mail for iOS.

Ty — Jun 20, 2026

Subject: S7-2026-15 Comment From: Ty Affiliation: Jun. 20, 2026 This is insane financial decision making on every level. You will see a serious financial market collapse if this happens.

U - Law — Jun 20, 2026
Subject: S7-2026-15 From: U - Law Affiliation: Jun. 20, 2026 If you change the law or rule it means your part of the problem so keep it the way it is

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Ulrike Opitz — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Ulrike Opitz Affiliation: Jun. 20, 2026 To the Securities and Exchange
Giving up quaterly reporting is a very bad idea. There is already too much cheating and fraud. Semi annual reporting just opens the door to more.

V — Jun 20, 2026
Subject: keep it quarterly From: V Affiliation: Jun. 20, 2026 18 YEARS AGO, I LOST OVER HALF OF MY RETIREMENT SAVINGS TO THE ENRON SHENANIGANS. I WANT TO SEE THE SUBSEQUENT GUARDRAILS INSTITUTED IN RESPONSE TO THAT DEBACLE. KEEP THE QUARTERLY REPORTING INTACT!

V H — Jun 20, 2026
Subject: S7-2026-15 Comments From: V H Affiliation: Jun. 20, 2026 Valerie Hancock, household investment portfolio manager.
I need the quarterly reports to know how my money is working for me. I have the right to know how the company's, that I have invested in, are performing. Please do not change the quarterly reporting to bi- yearly. Keep it the same.

Sent from my iPhone

Valarie Cisse — Jun 20, 2026
Subject: S7-2026-15 Comment From: Valarie Cisse Affiliation: Jun. 20, 2026 If that's the case, it's time we boycott!!!

Valeri DeCastris — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Valeri DeCastris Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

do not accept this change!

Valerie Cameron — Jun 20, 2026
Subject: S7-2026-15 From: Valerie Cameron Affiliation: Jun. 20, 2026 Why would the SEC even propose such a thing?? Are they worried about CEO's developing writers' cramp or carpal tunnel?? A small price to pay, versus the safety of savings that people worked hard all of their lives to set aside! Don't you dare let these CEO's off the hook for one second! Quarterly reporting should be permanently set in stone no matter what. -Miss Valerie Cameron, Administrative Clerk, City of Los Angeles.

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valerie george — Jun 20, 2026
Subject: S7-2026-15 Comment From: valerie george Affiliation: Jun. 20, 2026 I strongly oppose changing quarterly reporting to twice a year. This gives much less transparency to everyday hardworking American people who invest in these stocks for their retirement and to enrich their daily lives. This is just another way to keep everyday investors in the dark and it’s wrong. If anything, we should be requiring more transparency and accountability from corporations, not less. I strongly oppose changing quarterly reporting.
Sincerely,
Valerie George
Teacher
Concerned citizen
Everyday American

Valerie Grazul — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Grazul Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I oppose this action... as a retiree personal investments and pension liquidity and health are financially essential... please do not allow this change... thank you.

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valerie madeska — Jun 20, 2026
Subject: S7-2026-15 Comment From: valerie madeska Affiliation: Jun. 20, 2026 Keep the quarterly reports and make these companies accountable

Sent from my iPhone

Valerie Meyer — Jun 20, 2026
Subject: S7-2026-15 Comments From: Valerie Meyer Affiliation: Jun. 20, 2026 Val Meyer, retired minister. Keep quarterly payments. Wide swaths of USA are unable to live with the proposed change. If we can't learn from our past we WILL repeat it. Keep quarterly payments.

Sincerely,

Val Meyer

Valerie Roth — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Valerie Roth Affiliation: Jun. 20, 2026 I want to continue to have my investments on a quarterly reporting system of their progress. It is important to me because I cannot afford a big loss.
V Roth, retired, kentucky

Valerie Russell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Valerie Russell Affiliation: Jun. 20, 2026 Valerie Russell Retired.

Keep it Quarterly! I want to know what is happening with my money! The way the market changes, I believe a monthly account sometimes would be more helpful.

Get Outlook for iOS

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valerie whiting-stevenson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: valerie whiting-stevenson Affiliation: Jun. 20, 2026 Please don't change this, we need more transparency not less

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valerie willuweit — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: valerie willuweit Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Quarterly reporting must stay!

Valkyrie Weather — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Valkyrie Weather Affiliation: Jun. 20, 2026 My name is Val Weather, and I'm a trade laborer in Portland, Oregon. People like me depend on rigorous oversight of large companies and financial institutions. When corruption is allowed to spread unchecked, it's rarely the executives who suffer. Rather, it's middle-class workers like me who have to face the devastating consequences of the greed of a few. Reverting to a 6-month model as proposed allows far too much unwarranted grace and trust to these companies and institutions.

Ignore the voices of the workforce at your peril, commissioners, for we are the ones who move the wheels of this economy.

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vanessa cox — Jun 20, 2026
Subject: S7-2026-15 Comments From: vanessa cox Affiliation: Jun. 20, 2026 Hey SEC : Keep it

Quarterly!
Vanessa Cox, Retired RN.
I'm tired of being ripped off.

Sent from my iPhone

Vanessa Drew — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Vanessa Drew Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I've spent over 45 years in banking on the executive level. CFO is in favor of passing this ruling. There is enormous preparation in these quarterly filings and CFOs consider it extremely burdensome. As a shareholder it's extremely important to be transparent. Do not do away with the quarterly filings but rather find a way to ease the amount of data required.

Vaughn Beams — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vaughn Beams Affiliation: Jun. 20, 2026 This is a terrible idea. People are investing their retirement money into stocks and other securities. We need to know what the current financial numbers are for stocks in real time. Without that information, investors are just clay pigeons for the insiders. Do not approve this change to reporting rules.

Vellanee Myers — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Vellanee Myers Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
As an investor in the stock market, having the most current data is crucial to my decision making.

Venkata P B P Yanamandra — Jun 20, 2026
Subject: File No. S7-2026-15 From: Venkata P B P Yanamandra Quarterly reporting protects individual investors.

Vernita Hill — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vernita Hill Affiliation: Jun. 20, 2026 Keep financial records quarterly.

Sent from my iPhone

Veronica COlaianni — Jun 20, 2026
Subject: S7-2026-15 Comments From: Veronica COlaianni Affiliation: Jun. 20, 2026 My name is Veronica Colaianni. This is my retirement and I want to keep getting the quarterly reports. I want responsibility and accountability from the companies my money is invested in. I keep up regularly and that is how I can plan my needs. I don't want to suddenly learn that my investment is not doing

good after it loses money for several months. I will also contact my congressmen to say I want to keep the quarterly reporting.

Sent from my iPad

Veronica Foss — Jun 20, 2026
Subject: S7-2026-15 Comments From: Veronica Foss Affiliation: Jun. 20, 2026 Do you remember Enron!? Keep reporting requirements quarterly to keep corporations honest and ensuring we can keep our investments safe.

Veronica Foss, retired

VERONICA KIM — Jun 20, 2026
Subject: S7-2026-15 Comment From: VERONICA KIM Affiliation: Jun. 20, 2026 Do not give corporations more opportunity to hide the real picture. The reporting should be kept as quarterly.

Sent from my iPhone

Veronica N — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Veronica N Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: this proposed change will be detrimental to the financial well-being of many working-class Americans. Please do not further damage that already-fragile well-being by implementing that change. Make the decision that benefits Americans in need, not those who have no needs unmet.

Veronica Rogers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Veronica Rogers Affiliation: Jun. 20, 2026 Qtrly reporting should stay mandatory!!

VH — Jun 20, 2026
Subject: S7-2026-15 Comment From: VH Affiliation: Jun. 20, 2026 Quarterly reports exist for good reason. We need it. Keep it there.

Vickey Fowler — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Vickey Fowler Affiliation: Jun. 20, 2026 Do NOT go backwards! Leave reporting as it is. Quarterly makes it easier for stockholders and potential investors to see what is happening!

VICKI DALTON — Jun 20, 2026
Subject: Comment on S7-2026-15 From: VICKI DALTON Affiliation: Jun. 20, 2026 It's my stock and my choice… Do not suspend quarterly reports!

Vicki Fennern — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vicki Fennern Affiliation: Jun. 20, 2026 My name is Vicki and I am retired along with my husband. I believe we ought to have the same information available as the government employees of congress do. We have the sme rights as Americans to the information. By keeping the info from us, you are keeping our ability to prosper away. That is un-American. Thank you for listsning.

Vicki Hellmann — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vicki Hellmann Affiliation: Jun. 20, 2026 This country needs more transparency, not less. Please KEEP the current quarterly reporting.
Vicki Hellmann - retired
Appleton, WI

Vicki Hightower — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vicki Hightower Affiliation: Jun. 20, 2026 I am writing to express my support for requiring public companies to share their financial results every three months. Waiting six months is too long for investors to remain without updated information.

If the current reporting standards do not change to favor more frequent disclosure, I will need to move my investments to a more transparent option.

Best regards,

Vicki Hightower

Vicki Huntsman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Vicki Huntsman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission: Allowing companies and large stock trades to be hidden in this way will only serve to make illegal trading more common and make citizens less likely to w as not to invest in the market. Nothing good will come from doing this .

Vicki Nolan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vicki Nolan Affiliation: Jun. 20, 2026 Keep Quarterly reports! As an investor, 6 mo is way too long to not know a company's financials!

Sent from my iPhone

Vicki Schmidt — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Vicki Schmidt Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Subject: quarterly reporting

Vicki Scudder — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Vicki Scudder Affiliation: Jun. 20, 2026 Please continue the quarterly reporting. We’ve worked hard to save and invest wanting to go forward not backwards. My name is Vicki Scudder and I am now retired in Georgia.

Sent from my iPhone

Vicki Taylor — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vicki Taylor Affiliation: Jun. 20, 2026 My name is Vicki Taylor, and I am a sales manager at an insurance company. I am absolutely not in favor of removing quarterly reporting requirements for public companies. It is important for investors to have a view of how the large companies they are investing in are doing on a regular basis, and bi-annually is simply not enough. To remove that requirement will mean that large corporations will be able to sit on troubling developments for months at a time. Ordinary investors such as myself rely on timely reporting to make decisions about the stocks we hold in our investment portfolios, and delayed reporting will create more volatility in the market. Longer reporting gaps create an extremely unfair advantage to corporate insiders, and it is the average investor like myself who will potentially pay a hefty price in my retirement fund. Please keep the reporting quarterly.

Vickie Duff — Jun 20, 2026
Subject: S7-2026-15 From: Vickie Duff Affiliation: Jun. 20, 2026 Hello! My name is Vickie Duff and I'm an accounts manager for a Medicaid Waiver agency in Lexington, KY. We are required to keep strict records for our clients and staff. I remember Enron, and so many other crooked companies, and I am appalled to know the SEC is even considering reducing their reporting from quarterly to twice a year. Time and again, companies have cheated employees of their jobs and pension while the officers walk off filthy rich. Please keep the quarterly report requirements and watch these companies--too many have proven they are not to be trusted. Thanks for reading my letter. I hope you will cancel the plan to reduce the report requirements . Sincerely , Vickie Duff

Vickie Ragan Duff
Accounts Manager
Close To Home LLC
3201 Summit Square Place, Suite 175

Lexington, KY 40509
859-259-2011
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Vickie Knutson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vickie Knutson Affiliation: Jun. 20, 2026 Quarterly's are huge. We need to know and you know it. When trump said he could do whatever he wants and no one can stop him, he wasn't kidding and you guys are following right behind him with no shame . Lying and cheating are apparently in this season

Sent from my iPhone

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vickie noyes — Jun 20, 2026
Subject: S7-2026-15 Comments From: vickie noyes Affiliation: Jun. 20, 2026 I am a retired investor and rely on quarterly reports to make decisions about my retirement savings....
Vickie Noyes
Boise, Idaho

Vickie Olson — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Olson Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Keep the SEC providing information quarterly. We need this to make valuable trading decisions.

Vicky Burkhard — Jun 20, 2026
Subject: S7-2026-15 From: Vicky Burkhard Affiliation: Jun. 20, 2026 My name is Vicky Burkhard. I live in Tompkinsville ky. I need accountability and transparency in my government as well as in big businesses to safeguard the future of my grandkids from the greed and selfishness of a few who can change things for the worse very easily for the hard working majority who actually work and keep this country running.

Vicky Chann — Jun 20, 2026
Subject: S7-2026-15 From: Vicky Chann Affiliation: Jun. 20, 2026 Quarterly is a must!

Sent from my iPhone

Vicky Threadgill — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Vicky Threadgill Affiliation: Jun. 20, 2026 Vicky Threadgill, retired teacher, Arlington, Texas.
History has shown that less than quarterly audits, or reports enables fraud and and the people lose out big time on their money. I suggest to keep it on the quarterly and never any less often. Corruption is bad enough already.

Have a blessed day!
Vicky T.

Victoria Dreisbach — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Dreisbach Affiliation: Jun. 20, 2026 Dear Members of the Securities and Exchange Commission:
Kindly CONTINUE to REQUIRE investors and traders with high quality, detailed information every quarter, which has been the standard for over 50 years. Investors need this information to make sound, informed choices concerning their choices in the choice of companies to place their financial support behind.
Sincerely,
Victoria M. Dreisbach

Victoria Gould — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Victoria Gould Affiliation: Jun. 20, 2026 I believe we should keep the quarterly reporting. Better for the long-term health of companies and businesses. I am retired from a small accounting business.

Victoria Leffew Gould
Vero Beach, Florida

Sent from my iPhone

Victoria Johnson — Jun 20, 2026
Subject: S7-2026-15 Comments From: Victoria Johnson Affiliation: Jun. 20, 2026 Reporting every 6 months is only half as informative as reporting every 3 months. Keep the every 3 month option.

Sent from my iPhone

Victoria Kennedy — Jun 20, 2026
Subject: S7-2026-15 Comment From: Victoria Kennedy Affiliation: Jun. 20, 2026 Please stop this! This is so dangerous- why risk everyone’s life savings.

I am planning our retirement right now. This is disastrous.
Thank you, Victoria Kennedy

Victoria Knoll — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Victoria Knoll Affiliation: Jun. 20, 2026 Victoria Knoll, Controller in Nevada City, Ca. I have not yet retired and depend on a small stock market growth for my retirement. Having yet one more disruption like a 50% hit to stock values would be devastating to me. The US economy is already at risk with Trump's frivolous and careless decisions. He has already removed our country as a global power. I see no good reason for non disclosure of publicly traded company's financial performance. We really don't need to hand it all over to the oligarchs.

Sent from my iPhone

Victoria Satterthwaite — Jun 20, 2026
Subject: S7-2026-15 From: Victoria Satterthwaite Affiliation: Jun. 20, 2026 Honesty and accountability are expectations but we can't leave this to be self regulated. There are too many temptations and there are too many crooks outright.

Sent from my iPhone

Vida Prater — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Vida Prater Affiliation: Jun. 20, 2026 Quarterly reports are essential to transparency and the investment strategies of a company. Shareholders need to be aware and confident that their investments are being managed properly throughout the year. Six months is way too long to make corrections if a company begins to lose money without disruption. We have the evidence that it is a bad idea. Let's not retreat to an outdated model. Not a good idea for investors or the economy.

Sent on the run

Vincent Castagna — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Vincent Castagna Affiliation: Jun. 20, 2026 Do not change the quarterly reporting requirement. This is a huge mistakes that will lead to corruptive corporate practices, portfolio losses and economic decline. It's a sophomoric move that ignores historical precedent and the resulting economic impact.

Sent from my iPhone

Vincent Terpe — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vincent Terpe Affiliation: Jun. 20, 2026 Publicly traded companies must report earnings monthly. Their leadership must be prevented from selling stock for 90 days after purchase.

Viola Tovar — Jun 20, 2026
Subject: S7-2026-15 From: Viola Tovar Affiliation: Jun. 20, 2026 This Is not the time to do this with this administration in power.

Vi Tovar

Violet Harris — Jun 20, 2026
Subject: S7-2026-15 Comment From: Violet Harris Affiliation: Jun. 20, 2026 People like me depend on quarterly reports to keep an eye on our investments. Changing the reporting to fewer gives larger companies a chance to hide what is going on with their business.

Sent from my iPhone

VIRGINIA Buck — Jun 20, 2026
Subject: S7-2026-15 Comment From: VIRGINIA Buck Affiliation: Jun. 20, 2026 Quarterly reporting should be maintained for the integrity of businesses and the country

Sent from my T-Mobile 5G Device
Get Outlook for Android

Virginia Gifford — Jun 20, 2026
Subject: S7-2026-15 From: Virginia Gifford Affiliation: Jun. 20, 2026 I am retired and use quarterly data to help manage my finances. Keep quarterly reports. Keep the companies honest.

Virginia Gifford

Virginia Grabow — Jun 20, 2026
Subject: S7-2026-15 Comments From: Virginia Grabow Affiliation: Jun. 20, 2026 Retain the 3 month requirement. Virginia Grabow. Retired. I have worked hard to save for retirement & need to keep all I have saved!

Sent from my iPhone

Virginia Lambert — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Lambert Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We are all not rich or powerful so that we have access to the "people who know'. We do know of the

insider trading by some of our legislative representative, and likely between powerful CEOs. But we, the regular people in this country, still invest our money and need to receive that information quarterly and signed by the CEO, so we can keep track of what is happening in the corporations that we have invested in. To allow the corporations 6 months without reporting will allow increased corruption and provide dishonest leaders a greater ability to play with money and act in ways that may have negative results for both the corporations and the investors. Knowledge provides a level of security for investors, keeps us informed of what is happening financially and should be frequent as the markets can change quickly. Investors also need frequent updates on the corporations to provide the current state of the corporation financial state to decide if they want to make changes in their investments.
There is no benefit to the people who have invested their money in a venture to release corpoations from their obligation to provide this information quarterly. Please consider your role to protect the people investing, and do not remove this requirement.
Sincerely,
Virginia Lambert

Virginia Lindengren Barton — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Lindengren Barton Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm surprised that, with AI technology, there is a proposal to reduce information sharing. AI should be revolutionizing the process. Is it possible to only offer semiannual reporting to vetted companies so the risk of fraud and failure is significantly reduced? Transparency is needed to expose risks in the market. Maybe one day monthly reports will be considered instead.

Virginia Louw — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Louw Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
quarterly reporting is vital for retail investors and should be maintained!

Virginia Osment — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Osment Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My view also!

Virginia Purgason — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Purgason Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
We need quartly reporting. Do not change anything.

Virginia Scida — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Scida Affiliation: Jun. 20, 2026 Stop this action! To the Securities and Exchange Commission:

Virginia Semple — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Semple Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

If it ain't broken, don't try to fix it! Leave quarterly reports alone.

Virginia Wagner — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Virginia Wagner Affiliation: Jun. 20, 2026 Not in favor of reporting twice a year! It has already been tried and was not a good idea!

Sent from my iPhone

Virinia Dawnswir — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Virinia Dawnswir Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
This would blind retail investors giving even more information to insiders. Having less information prevents me from making informed decisions about my investments. Keep quarterly reports, for their valued much needed quarterly reports. information.

Vivian B West — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vivian B West Affiliation: Jun. 20, 2026 Quarterly stock reports are a must for investors. To change it to bi-yearly reports puts investors a severe disadvantage. It is investors that are owners of the companies and they must be able to make informed decisions that affect their investments and retirement. Anything less than quarterly reports is unacceptable. James W West, Centreville, VA 20120

Yahoo Mail: Search, Organize, Conquer

Vivian Delgado — Jun 20, 2026
Subject: S7-2026-15 Comment From: Vivian Delgado Affiliation: Jun. 20, 2026 I worked very hard for the money I invested and don’t think duplicitous practices would help. Tired of the government not paying attention to the people who’s life will be affected

Sent from my iPad

Vivien Quarles — Jun 20, 2026
Subject: S7-2026-15 Comments From: Vivien Quarles Affiliation: Jun. 20, 2026 Quarterly is the least we should be using to evaluate our positions.
It should NOT be changed.

Sent from my iPhone

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vonbredows — Jun 20, 2026
Subject: Rule S7-2026-15 From: vonbredows Affiliation: Jun. 20, 2026 I oppose the change to investor fling requirements from quarterly to just twice a year.
Pamela von Bredow

Sent from Yahoo Mail for iPhone

W A — Jun 20, 2026
Subject: S7-2026-15 Comments From: W A Affiliation: Jun. 20, 2026 Keep us safe from corporate greed and deception. We are at a point close to slavery now because the common person needs to work 90 hours per week to get out of poverty at minimum wage. That doesn't include any taxes paid. If corporations can get by cheating Americans anymore there will no longer be an America. The common person will not be able to support corporations by buying their products so they will have to go elsewhere. Let's really make America great and not greedy anymore.

W C — Jun 20, 2026
Subject: S7-2026-15 Comment From: W C Affiliation: Jun. 20, 2026 Do not go from quarterly information to semi annual. It is unfair and should not be considered as an alternative. Thank you.
Anna Coturri

Sent from my iPhone

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wade miller — Jun 20, 2026
Subject: S7-2026-15 From: wade miller Affiliation: Jun. 20, 2026 All public Corporations do quarterly reporting to share with their boards and investors anyways, so each of these reports should remain certified, why give executives the ability to cover up company mismanagement or actual fraud by allowing them to pick and choose which quarterly fillings they wish not to certify. Let's not forget how much investors lost in just these two fake publicly traded companies, or how many hedge funds were affected by their scandalous behavior, and most importantly how many American citizens saw their retirement accounts evaporate over night. If it's not broken why fix or change it, and I would say it's not broken because we have gone 24 years now with out a major stock valuation loss due to fraud. While admittingly these quarterly certifications don't prevent fraud itself, it does insure that the executives responsible will be held accountable.

Walter F — Jun 20, 2026
Subject: S7-2026-15 Comment From: Walter F Affiliation: Jun. 20, 2026 As a small investor with an IRA, nearing retirement, this rule change stinks to high heaven. Allowing companies the time to hide

disastrous financial events, while insiders get to cash out is as crooked as it sounds.
I vote "NO"!

Walter Ford
Washington DC 20016

Walter Niewiadomski — Jun 20, 2026
Subject: S7-2026-15 Comment From: Walter Niewiadomski Affiliation: Jun. 20, 2026 Financial data is absolutely essential in assessing trends and guiding not only investments but also manufacturing and marketing opportunities. To shut down critical data for six months is the creation of a huge blind spot that can be fatal to some businesses. The Soviet Union failed to develop a data based economy and subsequently failed to respond to the dynamics of consumerism.

Get Outlook for iOS

Warren Keller — Jun 20, 2026
Subject: S7-2026-15 Comment From: Warren Keller Affiliation: Jun. 20, 2026 Stop this insanity and the eradication of rules and regulations in this country!

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warren413958 — Jun 20, 2026
Subject: S7-2026-15 From: warren413958 Affiliation: Jun. 20, 2026 Keep QUARTERLY reports!!!!

Sent from my Galaxy

Wava Crandell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wava Crandell Affiliation: Jun. 20, 2026 I think it should stay the way it is now NO changes

Sent from my iPhone

Wayne Allen — Jun 20, 2026

Subject: S7-2026-15 From: Wayne Allen Affiliation: Jun. 20, 2026 I know nothing about this

Sent from my iPhone

Wayne Allen — Jun 20, 2026
Subject: S7-2026-15 From: Wayne Allen Affiliation: Jun. 20, 2026 Keep it like it is

Sent from my iPhone

Wayne Cunningham — Jun 20, 2026
Subject: S7-2026-15 From: Wayne Cunningham Affiliation: Jun. 20, 2026 The current system works much better than what the proposal will unleash. There is too much opportunity for fraud and theft of peoples money if the check and balances are basically eliminated. You must ask yourself Why the change?. Who benefits….we know the answer.

Sent from my iPad

Wayne Knutsen — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Wayne Knutsen Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm against the rule to eliminate quarterly reports by companies

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Wayne Nickless — Jun 20, 2026
Subject: S7-2026-15 From: Wayne Nickless Affiliation: Jun. 20, 2026 The proposal isn't good for the economy and is counterproductive. Please do not change the rules and allow lazy CEOS get away with shirking their duties.

Wayne W — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wayne W Affiliation: Jun. 20, 2026 If it matters, this is one of many concerns, companies have more than one set of books in theory and going dark longer may not be any more dangerous that letting them go dark at all. Just saying!

Interested party:

Wayne W — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wayne W Affiliation: Jun. 20, 2026 If it matters, this is one of many concerns, companies have more than one set of books in theory and going dark longer may not be any more dangerous that letting them go dark at all. Just saying!

Wendy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Wendy Affiliation: Jun. 20, 2026 The oligarchs are already funneling wealth to the top 1%, but this will allow them to further loot the middle class.

Sent from my iPhone

Wendy Brons — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wendy Brons Affiliation: Jun. 20, 2026 Wendy Brons, retired teacher with a pension, I have part of my pension invested and my state pension uses investments to keep going. Keep quarterly financial reporting to protect the people's interests.

Wendy Brown — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wendy Brown Affiliation: Jun. 20, 2026 With everything else going on, this is simply another WRONG to the people. Please STOP. Wendy Brown, self-employed.

Wendy Brown

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wendy dehart — Jun 20, 2026
Subject: S7-2026-15 Comment From: wendy dehart Affiliation: Jun. 20, 2026 Seems to me that more frequent reporting keeps the company on top of financials and more likely to recognize changing trends which is more important now than in the past. I've done a bit of reading and see no advantage to investors but easier for the companies to put off manadatory reports. Keep as is.

Sent from my iPad

Wendy Fieser — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wendy Fieser Affiliation: Jun. 20, 2026 Quartely reporting is essential. Do not abandon that principle. Wendy Fieser

Yahoo Mail: Search, Organize, Conquer

Wendy Green — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Green Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please do NOT change the current system. It is helpful to have more frequent, current information for investing & consulting with financial advisors.
Sincerely,

Wendy Green

Wendy Greeney — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wendy Greeney Affiliation: Jun. 20, 2026 It is important to track companies' progress quarterly. Do not go backwards in information to the public.

Sent from my iPhone

Wendy Kamm — Jun 20, 2026
Subject: S7-2026-15 From: Wendy Kamm Affiliation: Jun. 20, 2026 Quarterly reporting keeps corporations more accountable. If you give them more leeway to cheat, they WILL do it. Remember ENRON?

Wendy Kamm

Sent from my Galaxy

Wendy Knotts — Jun 20, 2026
Subject: S7-2026-15 From: Wendy Knotts Affiliation: Jun. 20, 2026 It is important to the citizens of this country that these big corporations and the smaller ones too h a very integrity. They need to verify that what they are sending in on their quarterly is the absolute truth. The American people deserve to know that the big corporations they deal with are honest The accountability of quarterly reporting will keep them that way.
Thank you for your time in this matter,

Wendy Knotts

Wendy Kocher — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wendy Kocher Affiliation: Jun. 20, 2026 We need quarterly reporting. The better the information we have, the better the decisions we can make. Everyone deserves to have the most reliable and timely information possible. I respectfully ask that you not abandon quarterly reporting rules.

Sincerely,

Wendy Kocher
Grand Rapids, MI 49534

Wendy Packan — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wendy Packan Affiliation: Jun. 20, 2026 Transparency is what keeps companies accountable and reduces profit-grabbing (such as when private equity firms over time dismantle the profit making engine of an aquired company, adding on debt and eventually bankrupting companies, even shredding workers pensions in the name of profit). If a company reduces reporting frequency it opens the doors for behind the scenes chicanery. If a company is solid, it would not be afraid to remain transparent with quarterly reporting. So many gimmes are already on the table by the current administration that there is no need to add another one.

Wendy Packan
Retail Associate

WENDY SUPRON — Jun 20, 2026
Subject: S7-2026-15 Comments From: WENDY SUPRON Affiliation: Jun. 20, 2026 Stop the 6 month madness. We see what happens when you give companies a place to hide

Sent from my iPhone

Wendy V.C. Purcell — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wendy V.C. Purcell Affiliation: Jun. 20, 2026 Name: Wendy VC Purcell
Occupation: Retired, former Corporate Lender to Fortune 500 companies, Former Director and Practice Leader for Business Valuation
Current Investor
Quarterly reporting is a critical tool for bankers, valuation professionals and investors to properly evaluate investment opportunities as well as the ongoing health of their existing investments and portfolios. Current quarterly reporting already has a 1 to 3 month information lag built into them. Cutting the reporting windows from 4 times a year to 2 times a year will result in too large an information lag. It will put banks and investment companies like Pimco, Morgan Stanley, JP Morgan at significant risk of investment failure. Also, quarterly reporting is easier today than it ever has been due to technology. Reduced reporting only increases the opportunity for fraud and waste.

Wendy Vallery — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Vallery Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
It is unconscionable that you are proposing this change in reporting for corporations. Corporations have been reporting quarterly for generations. There is no good reason they should become less transparent in their financials.
Further, it is a travesty that LPs and hedge funds don't have the same current requirements as corporations. Don't bring more entities into the dark, hiding from the public

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Wesley Hendrix — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wesley Hendrix Affiliation: Jun. 20, 2026 My name is Wesley Hendrix. I'm an aerospace technician. Companies should not be able to hide their financials for six months. That is absurd! Quarterly reporting should stay the standard. It's the only way investors stand a chance while planning their retirement. Not everyone can treat their investments like a dice roll. Some of us are trying to plan for our future.

Whisper Mccave — Jun 20, 2026
Subject: S7-2026-15 Comment From: Whisper Mccave Affiliation: Jun. 20, 2026 Jeep quarterly reporting. Im sick of the SEC helping their friends out by letting them commit fraud

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Whisper McCave Whisper McCave — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Whisper McCave Whisper McCave Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:

Keep the 4 sig rule. Stop trying to let CEIs get away with fraud. You do this because you are all fraudsters. It is the only thing that makes sense. We are sick of you all playing us.

Whitney Sherman — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Whitney Sherman Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Don't let public companies hide vital information from retail investors. We need to know what the companies we've chosen to invest in are doing. We need to have control of whether it's time to stay or go from investing with a company. It our money that has helped companies we invest in grow. We must be able to see what is happening. No blind spots!

Wilbur Howell — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wilbur Howell Affiliation: Jun. 20, 2026 Quarterly reporting helps me make decisions with my retirement portfolio. The small amount of relief to corporations from semi-annual reporting is not worth the cost to every day investors. Less transparency will inevitably lead to more fraud. Please, keep reporting quarterly!

Wilbur H.
IT Systems Administrator

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wildflower — Jun 20, 2026
Subject: S7-2026-15 Comments From: wildflower Affiliation: Jun. 20, 2026 Keep it QUARTERLY!

Be a good ancestor.

Wilhelmina Bollozos — Jun 20, 2026
Subject: S7-2026-15 Comment From: Wilhelmina Bollozos Affiliation: Jun. 20, 2026 Quarterly please

Sent from my iPhone

Will Corriveau — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Will Corriveau Affiliation: Jun. 20, 2026 Quarterly disclosures are necessary. Please don't deregulate this process too. We have too few investors as it is, and the young people avoid it like the plague because they're suspicious.
Be transparent. Help people see the benefits of investment in a great economy, or you'll lose them to the anti-investment left.

Will G — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Will G Affiliation: Jun. 20, 2026 No to semi-annual reporting.

Wellyem Guerra

Will Masimore — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Will Masimore Affiliation: Jun. 20, 2026 I want to keep the current reporting. We must have transparency!

Will Nipper — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Will Nipper Affiliation: Jun. 20, 2026 This would lead to even more corruption and less transparency. The public needs more access to the records of public companies, not less. The SEC serves the people, not corporations. Will Nipper, Lead Settlement Analyst, Conway, AR.

William ? — Jun 20, 2026
Subject: S7-2026-15 Comment From: William ? Affiliation: Jun. 20, 2026 This would be another step

in dismantling our society by the vandal Epstein administration. Retail investers would be crazy to leave their money in the market without quarterly reporting

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William Bailey — Jun 20, 2026
Subject: Comment on S7-2026-15 From: William Bailey Affiliation: Jun. 20, 2026 If you could roll back prices of all goods and services, then I could tolerate your intention. But of course that is beyond your control, so stop this nonsense now. Where did this nutty idea come from in the first place? Please do not destroy us retirees' livelihood.

Sent from my iPhone

William Baker — Jun 20, 2026
Subject: S7-2026-15 From: William Baker Affiliation: Jun. 20, 2026 We worked to create the funds. No boardroom in America is above or beyond the law. We must have quarterly reporting.

Sent from my iPhone

William Bates — Jun 20, 2026
Subject: S7-2026-15 From: William Bates Affiliation: Jun. 20, 2026 Keep the reporting as is we have had so much less trouble of an enrollment level. I don't see any harm in expecting these firms to keep us in the loop.
And by this level it not only makes them aware of what is going on as well as us.

William Bates
Sedtro-Woolley, WA 98284

William Baugh — Jun 20, 2026
Subject: S7-2026-15 From: William Baugh Affiliation: Jun. 20, 2026 A year is broken up into quarters. Reports should be made quarterly.
I'm not a business person but I do have some investments and the sooner I know if it's good or going down the better I can make a decision on keeping, increasing or decreasing that investment.

Get Outlook for Android

William Burris — Jun 20, 2026
Subject: S7-2026-15 Comment From: William Burris Affiliation: Jun. 20, 2026 We investors need more data and transparency to make wise decisions about our investments, not less. I say NO to this proposal.
W. Burris

William Casebier — Jun 20, 2026
Subject: S7-2026-15 From: William Casebier Affiliation: Jun. 20, 2026 CEO's need to face the crimes they commit! Anything else gives corporations a license to be Organized Crime!

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william corry — Jun 20, 2026
Subject: S7-2026-15 Comment From: william corry Affiliation: Jun. 20, 2026 Poor business practice. This only serves fraud , and gives no benefit to investors.

Be well .
Thanks Bill corry

William Davis — Jun 20, 2026
Subject: S7-2026-15 Comments From: William Davis Affiliation: Jun. 20, 2026 Keep the reporting quarterly. I'm sure some businesses would try to cheat more if given an opportunity!

Sent from my iPhone

William Dickinson — Jun 20, 2026
Subject: S7-2026-15 From: William Dickinson Affiliation: Jun. 20, 2026 Keep America public held business accountable by making CEO publish monthly statements

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William Grogan — Jun 20, 2026
Subject: S7-2026-15 Comments From: William Grogan Affiliation: Jun. 20, 2026 Bad idea for the average investor. Keep it as it is and give the investors a chance. Thank You.
C. William Grogan
Retired Managing Director
St. Clair County Transit District

William Heher — Jun 20, 2026
Subject: S7-2026-15 From: William Heher Affiliation: Jun. 20, 2026 I believe that Quaterly reports are essential to transparency in both government and publicly traded corporations. Giving bad actors more time to manipulate their internal schemes and hide bad performance by shifting money to cover mistakes will harm consumers and investors.
Do not allow corporate heads to play she'll games with investor funds, and hide profits from taxes and payout to investors.

William Heher, Orlando FL.
Registered and advid Voter!

William Henegar — Jun 20, 2026
Subject: S7-2026-15 Comment From: William Henegar Affiliation: Jun. 20, 2026 Quarterly reporting is absolutely essential to market functioning and accountability. It is simply not enough to report once every 6 months. It increases opportunity for fraud and disadvantages everyday citizens. Do not pass this rule change.

William J Hills — Jun 20, 2026
Subject: File No. S7-2026-20 From: William J Hills The proposed rules change for reporting by companies will adversely affect everyday investors like myself. It will give unfair advantages to Industrial investors and others with inside information. I would propose that companies should report on a monthly basis and not just a quarterly basis to level the playing field for all investors. Thank you for your consideration of my thoughts on the matter. Sincerely, William J Hills

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William Lee — Jun 20, 2026
Subject: S7-2026-15 From: William Lee Affiliation: Jun. 20, 2026 The quarterly reporting was enacted for our protection and it needs to remain in place.

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william leitner — Jun 20, 2026
Subject: S7-2026-15 From: william leitner Affiliation: Jun. 20, 2026 Quarterly sec reporting enhances investor trust, detects problems sooner, goal tracking for company's performance management helps meet and improve results, cash flow reporting helps companies adjust budgets and strategize to pursue market opportunities... So keep quarterly transparency so share holders or stake holders will have current information to make hold or sell investment decisions sooner.

William Marsh — Jun 20, 2026
Subject: Comment on S7-2026-15 From: William Marsh Affiliation: Jun. 20, 2026 We need to learn from history! Don’t do this!

Sent from my iPhone

William McCoy — Jun 20, 2026
Subject: S7-2026-15 Comment From: William McCoy Affiliation: Jun. 20, 2026 Corporations have proven themselves unreliable and untrustworthy to accurately report profits unless monitored. Maintaining a quarterly review is one element of security investor rights.

Sent from my iPhone

William Miller — Jun 20, 2026
Subject: Comment on S7-2026-15 From: William Miller Affiliation: Jun. 20, 2026 Quarterly is needed. Investors need assurance their assets are protected. Too many fast operators already are causing problems. Don't make it easier for them.

William Miller

William Mitchell — Jun 20, 2026
Subject: S7-2026-15 From: William Mitchell Affiliation: Jun. 20, 2026 William Mitchell
Retired
Carrollton, GA

I depend on investments for income. This is very important to me.

William Mitchell — Jun 20, 2026
Subject: S7-2026-15 Comments From: William Mitchell Affiliation: Jun. 20, 2026 William Mitchell
Retired
I depend on investments for income. I need to keep up with how a company is performing. This could be devastating to me.
KEEP IT QUARTERLY!!!

William Murphy — Jun 20, 2026
Subject: Comment on S7-2026-15 From: William Murphy Affiliation: Jun. 20, 2026 Transparency to shareholders require financial reporting every quarter!

William Osborne — Jun 20, 2026
Subject: S7-2026-15 Comments From: William Osborne Affiliation: Jun. 20, 2026 Reducing the reporting frequency is a bad idea. Shareholders don't need obfuscation. We need timely information. Your proposal is bad policy

Sent from my iPad :
Bill

William G. Osborne
1602 Linden Pl.
Jackson, MS 39202-1215
Tel/fax: (601) 969-7946
Mob.: (601) 594-5698

William Prodouz — Jun 20, 2026
Subject: S7-2026-15 Comment From: William Prodouz Affiliation: Jun. 20, 2026 Financial reporting should be quarterly so there are limited up or down surprises.

William Prodouz

William Rintala — Jun 20, 2026
Subject: S7-2026-15 From: William Rintala Affiliation: Jun. 20, 2026 Keep the Quarterly Reporting.
William Rintala MS, RN
Retired Registered Nurse
Slidell, Louisiana, New Orleans. U.S.A.

Sent from my iPhone

William Sawyers — Jun 20, 2026
Subject: S7-2026-15 From: William Sawyers Affiliation: Jun. 20, 2026 Keep it the way it is.

Sent from my iPhone

William Schulte — Jun 20, 2026
Subject: S7-2026-15 Comments From: William Schulte Affiliation: Jun. 20, 2026 Keep those reports quarterly. William Schulte, Retired

Yahoo Mail: Search, Organize, Conquer

William Sonnenburg — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: William Sonnenburg Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I am an individual investor and am becoming concerned that less reporting will lead to more fraud and an inability to assess the value of public companies I am interested in. Therefore, I am against less frequent reporting.

William Stander — Jun 20, 2026
Subject: S7-2026-15 Comment From: William Stander Affiliation: Jun. 20, 2026 I think it should stay quarterly.

William Stanford — Jun 20, 2026
Subject: S7-2026-15 From: William Stanford Affiliation: Jun. 20, 2026 Considering the money involved, and the shrinking integrity in the corporate environment, even quarterly sign offs are too few!

Sent from my iPad

William Van Order — Jun 20, 2026
Subject: Comment on S7-2026-15 From: William Van Order Affiliation: Jun. 20, 2026 Quarterly reporting allows stockholders and investors to react to market rises and falls in a timely manner which would be lost if we return to semi-annual reporting. The public deserves to know how the economy is doing with more comprehensive and timely reporting.

Sent from my iPad

William Williams III — Jun 20, 2026
Subject: S7-2026-15 From: William Williams III Affiliation: Jun. 20, 2026 I say do what ever it takes to keep the ruling in places and the SEC: from changing this ruling. After all, was this not passed by Congress and the Senate after the crooked Enron disaster, to keep the CEO's accountable for there action. Is this being pushed by are Moron president D.J.T to enrich himself & family at American tax payers expense, your cowards to let this go. Shame on you SEC: may you rot in hell with your King D.J.T.

William Wilson — Jun 20, 2026
Subject: File No. S7-2026-15 From: William Wilson There should be quarterly reports on investments reports

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William Wood — Jun 20, 2026
Subject: S7-2026-15 From: William Wood Affiliation: Jun. 20, 2026 Respectfully ask there be no change in the quarterly reporting. Yes, while burdensome and probably without its problems, the quarterly reporting at least gives strong impression that there was responsible activity. Bill Wood

Sent from He who has been free'd from the obligation of accomplishment

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Wilma Cunningham — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wilma Cunningham Affiliation: Jun. 20, 2026 It’s not right taking our only way of knowing how much we have in money market. You could take everything we have or own the first six months. Oh that’s right government wants us to be poor so we have to depend on the government like the socialist country have to.

Wilson Wingate — Jun 20, 2026
Subject: S7-2026-15 Comments From: Wilson Wingate Affiliation: Jun. 20, 2026 My name is Wilson, i am concerned citizen and am vested in this issue due to having my retirement in stocks. This allows for even LESS transparency and an even LOWER level of fairness between retail and insider traders. The SEC is supposed to be here to ensure the fair trading of securities, not very obviously

tipping the scales in the favor of one side. Shame.

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wittmannmi — Jun 20, 2026
Subject: S7-2026-15 From: wittmannmi Affiliation: Jun. 20, 2026 Quarterly . Oversight a mandat this administration loves to whittle away

Sent from my Galaxy

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wngdwolf — Jun 20, 2026
Subject: S7-2026-15 Comments From: wngdwolf Affiliation: Jun. 20, 2026 Do NOT reduce transparency and accountability in reporting especially for publicly traded companies!! WTF is wrong with you??

Cheers,
- Caitlyn Johnston
Tucson, Az 85716

~ Don't you just hate it when a sentence doesn't end like it octopus? ~

WS — Jun 20, 2026
Subject: S7-2026-15 Comments From: WS Affiliation: Jun. 20, 2026 I think quarterly reporting should be kept in effect. We are a small family business . We have a few investments to ensure our children will not be burdened as we get older. Quarterly reporting helps protect us and others. Thank you, Wanda Simonson, Accounting.

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wswick — Jun 20, 2026
Subject: S7-2026-15 Comment From: wswick Affiliation: Jun. 20, 2026 W. Swick, retired, relying on investment income to pay my bills and buy my groceries. I need quarterly reporting so I can manage my accounts as effectively as possible. DO NOT CHANGE to 6-month reporting, a boon to the corporations and insiders and extremely deleterious to me and the other several million investment-reliant retirees!

Sent from my Galaxy

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wtownsend — Jun 20, 2026
Subject: S7-2026-15 Comments From: wtownsend Affiliation: Jun. 20, 2026 Quarterly works. You don't fix was isn't broken and by retaining the current reporting schedule you are assuring that monitoring is maintained.

Sent from my Galaxy

Yirenny Cordero — Jun 20, 2026
Subject: S7-2026-15 Comments From: Yirenny Cordero Affiliation: Jun. 20, 2026 Good morning,

My name is Yirenny, and I work at the public defenders office in Houston, Texas. I am a recent Harvard graduate getting married next year, and my fiancé and I are hoping to start our lives together with some healthy investments. Quarterly reporting is essential for beginner families to get started, as well as to continue to monitor their financial growth. How can we be expected to make smart investments if we only have access to half as much information? I am writing this email in hopes that you will consider keeping businesses accountable to public quarterly reporting, for the good of the public investor.

Warmly,
Yirenny Cordero

Yvette Guarracino — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Yvette Guarracino Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
I'm against rule S7-2026-15, investors should continue receiving quarterly reports from public companies.

Yvette Marvray — Jun 20, 2026
Subject: S7-2026-15 Comment From: Yvette Marvray Affiliation: Jun. 20, 2026 I used to work for a financial company. As being an investor, I want to know what's going on in a company quarterly. Is it fair that if a company is doing bad. All the CEO's, COO's and employees get to dump their shares, but the investor doesn't. Remember Enron? Remember Waste Management? Just yo name a couple of them. Stay with quarterly reports!

Yvonne Adcox — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Yvonne Adcox Affiliation: Jun. 20, 2026 Quarterly reporting is wise and it allows investors to make timely decisions. Going back into the past means going back to a time when we didn't know. Now we do. Stop. Keep moving forward.

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Yvonne Desrosiers — Jun 20, 2026
Subject: S7-2026-15 Comment From: Yvonne Desrosiers Affiliation: Jun. 20, 2026 So all the insiders get to do whatever the heck they want. They can empty our investments and never even tell us. It's time to take down the oligarchy in this nation.

Sent from my iPhone

Zachary Falbe — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Falbe Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
Please maintain transparency and trust, and do not allow quarterly reportd to be hidden. Thank you for your time and God bless.

Zack Becker — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Zack Becker Affiliation: Jun. 20, 2026 Americans deserve access to reliable information to ensure public companies are accountable to stockholders. Don't flush our economy down the toilet!

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zack carter — Jun 20, 2026
Subject: S7-2026-15 Comment From: zack carter Affiliation: Jun. 20, 2026 I think that it's a bad idea. Why in a time of war and financial uncertainty for average Americans would this be a good thing. Looks like less transparency for retail investors and a modest savings for corporations and for what good purpose?

Zack Ottoson — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Zack Ottoson Affiliation: Jun. 20, 2026 Zackary Ottoson
Brighton, Colorado
Electrical Utility Designer

This matters to me because I care about this country and I majored in Geography and minored in Political Sciences.

Quarterly reporting should remain the standard for public companies because investors make decisions when they have timely, consistent information.

Financial markets work best when information is widely available. Requiring companies to disclose results every three months helps level the playing field between ordinary investors and large institutions that have greater resources to gather information independently. More frequent reporting reduces uncertainty, improves price discovery, and strengthens confidence in the market. Research and policy analyses have argued that quarterly reporting lowers information gaps and can reduce the cost of capital by giving investors a clearer picture of corporate performance.

Supporters of semi-annual reporting often argue that quarterly reports encourage short-term thinking. However, there is little evidence that moving from three-month reporting cycles to six-month cycles would suddenly promote meaningful long-term investment. Companies with strong long-term strategies already attract patient investors, even while reporting quarterly. At the same time, delaying disclosures would leave investors with less current information and increase the period during which insiders and market professionals may have informational advantages.

Quarterly reporting is not about forcing companies to chase short-term results. It is about transparency and accountability. Investors deserve regular updates on the businesses they own, and markets function more efficiently when participants have access to timely information. Rather than reducing reporting frequency, regulators should focus on making disclosures clearer, more useful, and less burdensome to prepare.

For these reasons, quarterly reporting should be preserved as a cornerstone of fair and transparent capital markets.

Thank you for your time and consideration!

-Zack Ottoson

Zan Hale — Jun 20, 2026
Subject: My view on Rule S7-2026-15 From: Zan Hale Affiliation: Jun. 20, 2026 To the Securities and Exchange Commission:
My investments are small, so I can't afford to be scammed by unscrupulous business exectutives.

Keep quarterly reports so I can keep them honest.

Histroy has broven they will cook the books so they personally make more money if they think they can get away with it.
Being transparent with a company's financial staatus is part of the cost of doing business. If a company wants the benefits of being part of the stock market, they need to follow the rules.

Zelda Ann Thomas — Jun 20, 2026
Subject: S7-2026-15 Comments From: Zelda Ann Thomas Affiliation: Jun. 20, 2026 Why so much greed in this country. They cannot take that money with them to their grave. Do not move forward with this 6 month plan.

God is blessing you right now

Zina Urrutia — Jun 20, 2026
Subject: Comment on S7-2026-15 From: Zina Urrutia Affiliation: Jun. 20, 2026 Please keep the reporting as it is. People need to know what they are getting into when they buy stocks before they put their hard earned money into it.

Thank you

Zina Urrutia
479-208-1734
2300 Jenson Rd
Hackett, AR 72937

Sent from Gmail Mobile

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zuesboogie — Jun 20, 2026
Subject: S7-2026-15 Comment From: zuesboogie Affiliation: Jun. 20, 2026 Stop giving the rich even easier ways to steal from us!!!! Keep it Quarterly!!!

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zuesboogie — Jun 20, 2026
Subject: S7-2026-15 From: zuesboogie Affiliation: Jun. 20, 2026 Stop pandering to the 1%’s!!! We, as a country, are going under and you want to give them even more out of our pockets!!! Keep it Quarterly!!!

Zuzia Kwasniewski — Jun 20, 2026
Subject: S7-2026-15 Comments From: Zuzia Kwasniewski Affiliation: Jun. 20, 2026 Quarterly reports are absolutely essential. Please don't reduce the availability of important information. US citizens expect access to information and transparency.

Sent from my iPhone

Christine L. Duncan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christine L. Duncan Affiliation: Jun. 19, 2026 Please keep monthly reports available. I prefer a daily report! I need these reports to plan my budget.

Sent from my iPhone

CPA Slade R. Chelbian — Jun 19, 2026
Subject: S7-2026-15 Comment From: CPA Slade R. Chelbian Affiliation: Jun. 19, 2026 As a CPA, this is a totally ridiculous idea!

Slade R. Chelbian, CPA

1741 Gateway lane
Kissimmee Florida 34746
Mobil: 919-272-4135

Email: sladechelbian@gmail.com
http://www.linkedin.com/in/sladechelbian

Janet Coke — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janet Coke Affiliation: Jun. 19, 2026 Please continue to use the current reporting method that is quarterly reporting. As a teacher in the public sector, valuation that remains high is important as retirement nears. Lower valuation along with a fixed income is not what I planned on.

Thank you,
Janet Coke
Tennessee Teacher

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Jaye Knutson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jaye Knutson Affiliation: Jun. 19, 2026 I say no to reducing intervals of public reporting to the public. They need more rather than less notification to adapt their investment strategies due to typically smaller more volatile cash flow/asset concerns. Corporations are more agile than individuals who need the extra accounting to sustain economic stability & growth.

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Jr Stanley Wilk — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jr Stanley Wilk Affiliation: Jun. 19, 2026 Hello my name is Stanley Wilk Jr.
I am a retired heavy equipment operator and general construction worker.
My retirement investments depend upon up to date and correct information from the businesses my investment managers choose to invest in. The longer the time between a companies information takes to get to my investment managers the more damage could happen to my investments. If a company is doing poorly or well is so very important to know about in the most timely manner.
We are supposed to be a Capitalist country and our government needs to protect our capital with the most timely information. We can't go backwards, we need timely access to the health of a company. This is what helps keep companies working in the best interests of people like me who choose to trust the investment managers with the money we saved to carry us forward for the rest of our lives.

Jr. Ralph Emerson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jr. Ralph Emerson Affiliation: Jun. 19, 2026 This sounds like the filthy rich want to get even more filthy rich. And the SEC are accomplices.

Jr. Tom Boehm — Jun 19, 2026
Subject: Comments on File number S7-2026-15 From: Jr. Tom Boehm Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I am writing to you as an individual person who is my own retail investor. I strongly and respectfully oppose the rule change proposal to go to semi-annual rather than quarterly reporting. Professional and insiders to company will still have access to the company performance information while private individuals will be in the dark for half a year. I rely on the timely and accurate information to make prudent investment decisions.

Sincerely,

Tom Boehm

Judy Judkins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Judkins Affiliation: Jun. 19, 2026 Judith Judkins Director . Working hard to retire at 70. Reconsider this awful path. May our voices be heard!

Get Outlook for iOS

Kathie Turner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathie Turner Affiliation: Jun. 19, 2026 Do not let companies shield their books for six months! That encourages fraud. Let in the light! — Kathie Turner, retired professor of communication who understands the power of public oversight .

Get Outlook for iOS

Kathy Webb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Webb Affiliation: Jun. 19, 2026 I am a retired public school teacher, and my portfolio is my lifeline. I need to be informed in a timely fashion about my investments in order to guarantee that I have much needed capital for my lifetime.
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Kenneth Berger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kenneth Berger Affiliation: Jun. 19, 2026 I implore you to reject this proposed rule! This is one more senseless deregulatory step that will further compromise the ability of ordinary investors to make sound decisions, based on timely reporting, while affording yet another unfair advantage to big corporate interests. We have seen endless abuses involving insider trading and corporate greed. The deck is already horribly stacked in favor of a connected few. This would be one more giant step toward wrecking what is left of public investment markets where smaller investors can have any confidence that they are not being scammed.
Again, please do not adopt this destructive rule!
Sincerely,
Ken Berger, individual investor

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Thank you for your compliance.

Kenneth Lang — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kenneth Lang Affiliation: Jun. 19, 2026 Keep this system. We have every right to a timely report of our OWN financial information.

Mary A Decoursey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary A Decoursey Affiliation: Jun. 19, 2026 As I anticipate retiring in the next few years, I would like to have the most accurate & up to date information to guide my investment decisions. Please continue the requirement for corporate quarterly reporting with the SEC!

Mary Alice DeCoursey, DNP, APRN, CNM

she/her
Peace on Earth Begins with Birth, Choose Midwives!

Certified Nurse Midwife |UPMC Susquehanna OB/GYN
UPMC SUSQUEHANNA | Williamsport Regional Medical Center | 740 High Street - Suite 1004 | Williamsport, PA 17701
tel (570) 321-3300 | fax (570) 321-3301
decourseyma@upmc.edu | SusquehannaHealth.org
Caring & Listening Dignity & Respect Excellence & Innovation Quality & Safety Responsibility & Integrity

Connect anonymously with an APP Peer Volunteer through the
APP Peer Pal Program: "A Peer with an Ear" by scanning the QR code below.

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Patricia A - (patwaters) Waters — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia A - (patwaters) Waters Affiliation: Jun. 19, 2026 Quarterly reporting is the minimum we deserve in required accountability from companies. Corporate history shows that without these requirements, without the transparency, rules get relaxed, due diligence is not observed and investors don't have the information required to make decisions. Retain quarterly reporting.

Get Outlook for iOS

PhD Christine Greene — Jun 19, 2026
Subject: S7-2026-15 Comment From: PhD Christine Greene Affiliation: Jun. 19, 2026 Public companies need to report quarterly so that the public can be informed of their actions and hold them accountable should they stray. Information is power, please share it!

Christine Greene, PhD, MBA

PhD,MD Frederick J Kogan — Jun 19, 2026
Subject: S7-2026-15 From: PhD,MD Frederick J Kogan Affiliation: Jun. 19, 2026 Given the grift and manipulation of the market that is obvious to all. Those at at helm of the SEC should be investigated and held to account fircstanding by and met this illegal activity continue… may they be tried and if found guilty spend much time in jail for their lack of enforcement!!!

Sent from my phone. Sorry about all the typos.

Robert Beech — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Beech Affiliation: Jun. 19, 2026 As an investor who is counting on a stable income for my retirement, I do not want hidden financial weakness to undermine the value of my retirement account. While quarterly reports may sometimes lead to an excessive focus on short term returns, they also keep corporate management accountable to shareholders and protect the value of our investments. I urge you to keep the requirements for quarterly reporting intact.

Roy Tharpe — Jun 19, 2026
Subject: S7-2026-15 From: Roy Tharpe Affiliation: Jun. 19, 2026 Continue with 4 required signatures. We do not need another Enron. The 8 k's will not fill the gap. Your agency appears to be working with the upper 1%who are controlling our lives. Man up and don't give them more chances to get even more controlling.

Roy Tharpe
Brenau Mail Room

Scott Winterrowd — Jun 19, 2026
Subject: S7-2026-15 Comment From: Scott Winterrowd Affiliation: Jun. 19, 2026 This is inappropriate- it is detrimental to our personal rights and freedoms, it should not be happening. If you move forward this we will counter sue. You will hear if this goes forward

Get Outlook for iOS

Tasha Richer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tasha Richer Affiliation: Jun. 19, 2026 The federal government seems to be doing everything they can to prevent everyday Americans from accumulating any amount of wealth. This is supposed to be a free market open to everyone. Everyday people need to have as much information as possible to make informed decisions. Additionally, this proposal is creeping closer and closer to allowing only “insiders” to benefit from investment opportunities. Isn’t insider trading illegal?? Keep this country as the land of opportunity and require strict quarterly reporting of openly traded companies and corporations. All American deserve this information quarterly now more than ever in such a volatile market. It seems that you want Americans to loose everything.

Please prove me wrong and keep requiring quarterly reporting so that all people to can prosper.

Tasha Richer

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Thomas Gendrachi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Thomas Gendrachi Affiliation: Jun. 19, 2026 Hey, SEC: Keep It Quarterly!

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* balesea — Jun 19, 2026
Subject: S7-2026-15 Comment From: * balesea Affiliation: Jun. 19, 2026 June 18, 2026
To: SEC
From: Stephanie Bales Seattle WA 98115
Re: Rule S7-2026-15
This message is to convey my support for maintaining quarterly reports by publicly traded companies. I am retired and own some individual stocks as well holding investments in IRAs and a 40lk. In order to make informed decisions regarding withdrawals, I rely on financial information from corporations. Without quarterly reports to guide me, and others like me, the loss of this information will undoubtedly have a consequential impact. I urge the SEC to reconsider the proposed change to twice yearly reports. Thank you.

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01 01 — Jun 19, 2026
Subject: S7-2026-15 Comment From: 01 01 Affiliation: Jun. 19, 2026 Should be at least twice as often.

Sent from my T-Mobile 5G Device
Sent from Outlook for Android

108foxypanda038 — Jun 19, 2026
Subject: S7-2026-15 Comment From: 108foxypanda038 Affiliation: Jun. 19, 2026 Stop grifting the American people to curry favor with businesses. They may be your masters for now, but the people are getting fed up

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2mthelmets — Jun 19, 2026
Subject: Comment on S7-2026-15 From: 2mthelmets Affiliation: Jun. 19, 2026 What is wrong with you oligarchs? Seriously no, nope, no way on this!!! Capitalism will and is consuming itself. Without rules and transparency come on this is blatant idiocy.

Sent from my iPhone

305Blaqueman PHOTOGRAPHY — Jun 19, 2026
Subject: S7-2026-15 From: 305Blaqueman PHOTOGRAPHY Affiliation: Jun. 19, 2026 HAVE WE NOT LEARNED FROM HISTORY!!! MATTER OF FACT LETS DOUBLE THE ACCOUNTABILITY!!
Democracy is a fragile responsibility. You are the guardians of that gift. Don't sell your soul! Don't be on the wrong side of history!!

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9 Foot Brewing — Jun 19, 2026
Subject: S7-2026-15 Comments From: 9 Foot Brewing Affiliation: Jun. 19, 2026 Teri Cartwright, brewery owner 3 years and Realtor 32 years. When we help others everyone is lifted. Retirement is just around the corner and disclosure is important for us. What good does it do for the corporations to have it all and the people that support the corporations have nothing left to give?

Life is too short to drink bad beer - CHEERS,

Teri Cartwright
9 Foot Brewing
816-616-2167

A Frenz — Jun 19, 2026
Subject: DO NOT CHANGE SEC REQUIREMENTS S7-2026-15 Comment From: A Frenz Affiliation: Jun. 19, 2026 I'm Aron Frenz, we own a small software company and we have a significant amount of interest in investments both personally and on the corporate side that depend on the openness and consistency of these SEC requirements. This is absolutely undermining the U.S. ability to be sound and trustworthy in anyone wanting to divest into companies at all! No one in their right mind that knows how to run a business would even think this is a good idea. You are breaking something that's not broken and it's only going to allow nefariousness intentions hurt everyone else. Everyone's knows whose pushing this and it's not right.

Sent from my iPhone

A Human Being — Jun 19, 2026
Subject: S7-2026-15 Comment From: A Human Being Affiliation: Jun. 19, 2026 Keep quarterly reports. DA Campbell, retired.

A Karns — Jun 19, 2026
Subject: S7-2026-15 Comments From: A Karns Affiliation: Jun. 19, 2026 Please keep quarterly reports for companies. Transparency, integrity and accountability should be the goal for all

companies and businesses. SEC should require that if the goal to for the existence of the SEC. Otherwise, it should be defunded.

Annie Karns

A Wellborn — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: A Wellborn Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly market reporting helps investors understand the financial health of a company. By limiting public disclosure, investments will become fraught with risk. You were created to protect the public. I implore you, do not keep us in the dark with these changes.
Sincerely,
A.Wellborn

A Z — Jun 19, 2026
Subject: S7-2026-15 Comment From: A Z Affiliation: Jun. 19, 2026 Definitely keep the quarterly reporting !

Anne, RN, manager of my savings and stock investments, nearing retirement.

A. Nicholas — Jun 19, 2026
Subject: S7-2026-15 Comments From: A. Nicholas Affiliation: Jun. 19, 2026 stop the half yearly report

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Aaron David Kapner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Aaron David Kapner Affiliation: Jun. 19, 2026 We've seen corruption grow exponentially under the current administration. Wall Steet should not be granted an opportunity to hide anything.

Aaron Slaughter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Slaughter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Taking away quarterly reports is an agenda based tactic, don't you guys dare let this happen unless you want backlash like you have never seen.

Aaron Williams — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Aaron Williams Affiliation: Jun. 19, 2026 To whom it should concern:

I demand the SEC stop bending over backwards to assist the corporations they are supposed to regulate at the expense of the American Taxpayer. Biannual reporting is insufficient to protect the investing public. I demand that reporting remains quarterly and that the SEC start protecting consumers and not corporations.

Aaron Williams
Firefighter/Paramedic
Kansas

Abby Belkin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Abby Belkin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Are we supposed to trust all these companies when they have taken us down time after time? Please don't be foolish with economy.

Abby Normal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Abby Normal Affiliation: Jun. 19, 2026 Why change the reporting window? Who does it benefit? I do not want the reporting to change to 6 months. I want it to stay Quarterly Reporting. Not bi-yearly reporting. You have not been open about who this benefits or how it benefits them. Please reconsider this proposal. Leave the reporting to the quarterly timetable.

ABC — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ABC Affiliation: Jun. 19, 2026 I believe in quarterly reporting. There are enough surprises in 3 months when running a company. Quarterly keeps all facets of the business aware of their accountability to shareholders. And I am a former financial executive who had to deal with the reporting!

Abe Santiago — Jun 19, 2026
Subject: S7-2026-15 Comment From: Abe Santiago Affiliation: Jun. 19, 2026 Quarterly reporting is necessary to maintain transparency and keep stock holders informed.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

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ablukis@pm.me — Jun 19, 2026
Subject: S7-2026-15 Comment From: ablukis@pm.me Affiliation: Jun. 19, 2026 I'm questioning if quarterly is enough! To reduce the SEC reporting requirements is fraudulent. I've been hurt before. Do not do it.

Sincerely,
Andrea Blukis

Andrea
ablukis@pm.me
206 930 6497

Sent from Proton Mail for Android.

Acoustik Ink — Jun 19, 2026
Subject: S7-2026-15 From: Acoustik Ink Affiliation: Jun. 19, 2026 Why does this regime continue to kowtow to the rich and Wall Street while constantly screwing working class Americans?

Ada Paik — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ada Paik Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: public records have always proven effective at elimination of fraud in trading. Please keep public company reporting as is.

Adam Eckroth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Adam Eckroth Affiliation: Jun. 19, 2026 With modern computers and the accounting and communication software there is available there is absolutely no reason these public companies cannot report quarterly, if not more often. It's a ridiculous proposal.

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Addie Mckenzie — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Addie Mckenzie Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I rely on quarterly reports to make any decisions about investments. The American people want to be informed and feel safe with their savings. I think Americans have lost enough and most are sick of it

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Adèle Bradley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Adèle Bradley Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)’s proposed rule will blindfold retail investors. The quarterly disclosures I receive from my investment houses help me to make informed decisions, which, as a consumer, provide vital information to me about whether to continue onward or to change course. It seems a responsibility of these investment houses to provide me with routine disclosures pertaining to how my investments are faring. If the SEC stops requiring this reporting, who is to know, without doing extensive research, how solvent one's financial investments are? And if the SEC stops requiring these disclosures, it is very likely the quarterly information will cease to be made regularly available. It seems a way to hide or otherwise disquise loss or theft. As the SEC, please continue to be the watchdog and protective agency you were designed to be, and continue to require these quarterly disclosures.

Adriana Maher — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Adriana Maher Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is already too many behind closed doors meetings, insider trading and corruption within the corporate and governmental sectors. People want MORE transparency, not less!! This is an absolutely terrible idea and it's bad for business and investors alike.

Please KEEP required quarterly reports!!

Adriane Jagger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Adriane Jagger Affiliation: Jun. 19, 2026 Stop enriching corrupt corporations while cheating citizens. Trump's grift has already ruined our country. Do not allow even more suffering.

Adriane Jagger

Adrienne Guynes — Jun 19, 2026
Subject: S7-2026-15 From: Adrienne Guynes Affiliation: Jun. 19, 2026 Keep account ability as is with quarterly reports

Sent from my iPhone

Agnes Plutino — Jun 19, 2026
Subject: S7-2026-15 Comments From: Agnes Plutino Affiliation: Jun. 19, 2026 Common sense PLEASE!

Agnes Sekowski — Jun 19, 2026

Subject: S7-2026-15 Comments From: Agnes Sekowski Affiliation: Jun. 19, 2026 I'm a sales associate at a major architecture/engineering/consulting firm and this is not ok.

Please hold companies more accountable to the public, not less!

Sent from my iPhone

Aileen Scurato — Jun 19, 2026
Subject: S7-2026-15 Comments From: Aileen Scurato Affiliation: Jun. 19, 2026 Much can go wrong in 6 months in a company. We must keep quarterly filings.

Aileen Wietstruk — Jun 19, 2026
Subject: S7-2026-15 From: Aileen Wietstruk Affiliation: Jun. 19, 2026 I'm sorry to say that since I have no knowledge about this subject, I don't feel qualified to comment. I hope that those who have more knowledge will prevail!

Sent from my iPhone

Aimee Heaney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Aimee Heaney Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This level of disclosure is appropriate. There is no reason to change what works for almost all investors just because it would make life easier for companies.

Aina — Jun 19, 2026
Subject: S7-2026-15 Comments From: Aina Affiliation: Jun. 19, 2026 If I have investments then Ihere should be transparency to know how my investment is going. What ever happened to truth and transparency. Good business .

Ajanta — Jun 19, 2026
Subject: Follow up From: Ajanta Affiliation: Jun. 19, 2026 Hi Dear,

I would like to confirm that, you received my last email. The reason for asking is that I didn't get any response back from you.

If you are interested just reply to this email with your any contact details or phone/Skype.

Thanks,
Ajanta

From: Ajanta @thetechnicalpeople.com
Sent: Wednesday, may 15, 2026 10:10 Am
To: rule-comments@sec.gov
Subject: Designer / Developer

Hello,

I'm reaching out to see if there is anything that would like to create Shopify & Wordpress, upgrade, repair, or redesign on your website or Mobile App.

I am a web designer/developer that can do just about anything you can imagine at very affordable prices.

Let me know what you think.

If interested. May I send you sample, Portfolio and company Details?

Thank you for your time and consideration.

Kind Regards,
Ajanta
Business Consultant (INDIA)

Al Acuna — Jun 19, 2026
Subject: S7-2026-15 Comments From: Al Acuna Affiliation: Jun. 19, 2026 Please keep the quarterly reporting by companies

Sent from my iPhone

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al justeco — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: al justeco Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Very simply, public companies should be public with their information. AND, considering that information technology has improved tremendously over the last 50 years, there should be more, not less information, easily available.

With trades happening in nanoseconds, 6 month old information is not acceptable to make intelligent decisions.

Al Lee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Al Lee Affiliation: Jun. 19, 2026 Creating less accountability by making quarterly reporting optional and requiring only 6 month intervals is a terrible idea. In these volatile times especially, changing to less frequent reporting would create an environment where corporations and individuals with unscrupulous motives could hide their actions to exploit the market. Any supposed and alleged savings to companies as a result of less frequent reporting is not a worthwhile justification in light of the potential for abuse. Quarterly Reporting has long been the

established standard already in place and introducing an "option" to only report at 6 month intervals could have disastrous results. Such reduced frequency will lead to an increase in hidden activities which are detrimental to the overall market and economy.

Al Upton — Jun 19, 2026
Subject: S7-2026-15 From: Al Upton Affiliation: Jun. 19, 2026 accountability every 90 days is a necessity in business, always/licensed commercial businesses are excellent at self justification when left unchecked!

Al Wallace — Jun 19, 2026
Subject: S7-2026-15 From: Al Wallace Affiliation: Jun. 19, 2026 Most CEOs suck and they ALL make way too much money.

Sent from Proton Mail for iOS.

Alan Franciscus — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alan Franciscus Affiliation: Jun. 19, 2026 I invested in the Stock Mark for my retirement. The change to a quarterly reporting can effect my earnings for the rest of my life. I really oppose the change from monthly to wquarterly. Sincerely, Alan Franciscus

Sent from my iPhone

Alan Hartgraves — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alan Hartgraves Affiliation: Jun. 19, 2026 NO !!!!!

Sent from my iPhone

Alan Kilgore — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alan Kilgore Affiliation: Jun. 19, 2026 It is imperative to continue requiring quarterly reporting as an important tool for investors and advisors to better understand the condition of each entity regulated by the SEC.

Alan F Kilgore
Broadcast Engineer, CPBE of SBE

Alan Larson — Jun 19, 2026

Subject: S7-2026-15 From: Alan Larson Affiliation: Jun. 19, 2026 My name is Alan Larson. I'm a retired senior. It is important to me that you keep doing your quarterly reports to prevent more fraud in this country's economic infrastructure. Please continue being our watchdog.

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alan meshberg — Jun 19, 2026
Subject: S7-2026-15 Comments From: alan meshberg Affiliation: Jun. 19, 2026 No to every 6 months. Keep the current quarter reporting.
This change will hurt us smaller investors.
Insiders will get out while we'll be left holding the bag and taking losses.

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Alan Smith — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alan Smith Affiliation: Jun. 19, 2026 Keep the reporting requirements quarterly. One Enron a lifetime is too much.

Thank you

Alan Tankoos — Jun 19, 2026
Subject: S7-2026-15 From: Alan Tankoos Affiliation: Jun. 19, 2026 The law should be kept as is. Four times a year reporting with personal verification. That's a regulations to keep corporations in line so they follow the law. More reporting is better, not less. Keep the law with at least four times with personal guarantees that the information is correct.

Alan Teeples — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alan Teeples Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Many companies talk about increasing value for the shareholders.
Why do these companies want to hide information from the OWNERS of these companies?
We buy part of their company because we believe in the products and services.

ALAN WHISLER — Jun 19, 2026
Subject: S7-2026-15 Comment From: ALAN WHISLER Affiliation: Jun. 19, 2026 I very much support quarterly reporting my name is Alan Whisler I was a supply manager for an electronics company. I do not have money to risk losing on letting businesses hide their books more than they already do, especially with the upcoming Social Security funding shortage!

Sent from my iPad

Alana Frisbie — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alana Frisbie Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

As a retiree, this is no time for me to be unable to monitor my investments as much as I can. I worked hard to save those funds for a rainy day when I was no longer working. Even if I wasn't a retiree, I would want to be able to monitor my investments as often as possible. Those funds are what seniors put aside to ensure we are able to care for ourselves when we are older and not be such a burden to our families or society. Please continue with the quarterly statements.

Alauria Bryant — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alauria Bryant Affiliation: Jun. 19, 2026 Setting the SEC up to fail is exactly what we face if we return to the same criteria as 1955. Please continue to have the reports quarterly. What world are we living in?!?

Jenny Corbin
Whitesburg, Ga.

Albert Mall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Albert Mall Affiliation: Jun. 19, 2026 Please keep making quarterly reports.

Sent from my iPad

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aleta sturdivant — Jun 19, 2026
Subject: S7-2026-15 Comments From: aleta sturdivant Affiliation: Jun. 19, 2026 I am disabled and depend on my holding to keep me in my home with support. 6 months keeps me locked out of making decisions. This affects my life.

Sent from my iPhone

Alex Brownstein — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alex Brownstein Affiliation: Jun. 19, 2026 This gives all the wrong parties entirely too much power, over entirely too much money. Many of these super corporations already operate with barely any oversight, and have been getting away with what amounts to highway robbery. The public simply cannot afford these continued depredations by already too-wealthy organizations and their donors.

Alex Burnett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alex Burnett Affiliation: Jun. 19, 2026 With today’s technology, quarterly reporting is no longer an administrative burden. Keeping it quarterly keeps all stakeholders

in the loop.

Thank you,

Alex Burnett, Maryland

Alex Plath — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alex Plath Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a big friend of transparency I would shift my investments away frommUS markets, which are desolat as it is already.
Regards.

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alex toth — Jun 19, 2026
Subject: S7-2026-15 Comment From: alex toth Affiliation: Jun. 19, 2026 No keep them reporting quarterly.

ALEXANDRA LEIGON — Jun 19, 2026
Subject: S7-2026-15 Comments From: ALEXANDRA LEIGON Affiliation: Jun. 19, 2026 Quarterly reports provide closer and more timely information and guidance for the myriad of institutions that rely on its data to plan and execute their operations and programs! Less frequent reporting means delays that can adversely affect the lives of Americans. It allows more opportunities for bad financial actors to damage our economy without timely intervention. SEC reporting should remain as it is!!

Sent from my iPhone

Alexandra Still — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alexandra Still Affiliation: Jun. 19, 2026 Big companies have done very well despite the “onerous” reporting requirements. Why change something that works and make it more risky for individuals and their money? Oh, of course! I forgot, duh! Ordinary people and their money don’t matter to this administration and the current rules just make it a little tougher to do bad things with it.

Sent from my iPhone

Alexandra Taft — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alexandra Taft Affiliation: Jun. 19, 2026 Why in the world would we allow companies to hide behind poor results for longer? SEC must keep reporting quarterly! This regulation protects average investors and consumers who work hard for their dollars.

Alexandra Taft - VP - Sales Automation, Broadridge Financial

Alexandra Younglove — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alexandra Younglove Affiliation: Jun. 19, 2026 Can you not see how angry the people are already? Do you ignore how ecstatic people were when UHC CEO was gunned down in the street? Have you seen how much $$$ people have sent to Luigi? Good grief. Read the room. Enough is enough. Be better or billionaires will be on the menu. What's the saying? Eat the rich? The greed mongering is outrageous and the rule of law has been shat upon. This will lead to vigilante justice. Save the country, grow a spine. This is the worst idea Ive seen this week. You morons do so many idiotic things every day its hard to keep up. Y'all need Jesus.

Alexis Carter — Jun 19, 2026
Subject: S7-2026-15 From: Alexis Carter Affiliation: Jun. 19, 2026 We absolutely need transparency. This is imperative and not up for debate!

Sent from my iPhone

ALEXIS GONZALEZ — Jun 19, 2026
Subject: S7-2026-15 Comment From: ALEXIS GONZALEZ Affiliation: Jun. 19, 2026 Disgraceful.

Sent from my iPhone

Alexis Steck — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alexis Steck Affiliation: Jun. 19, 2026 i work for 10 dollars an hour. my rent is 800 dollars a month. there is no reason that I should have to watch my family starve while the people I supposedly vote for get a third or fourth tax break, yacht, or insider deal. this is egregiously irresponsible, and we the people demand transparency, representation, and equal access to any opportunity that our elected officials share amongst themselves.

Alf-oly-wa Email — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alf-oly-wa Email Affiliation: Jun. 19, 2026 Absolutely not. As an investor, I want to know the status of my investment. Keep the law as it NOW stands.

Alfred Wirth — Jun 19, 2026
Subject: File No. S7-2026-15 From: Alfred Wirth Quarterly reporting protects individual investors by allowing us to see the companies data. Smaller businesses operate with less scrutiny. Reducing their reporting requirements will make them harder to monitor, not easier to own. Computers make it very easy to produce the 10Q so there is no perceived hardship on companies to file quarterly.

Alice Ann Marshall — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alice Ann Marshall Affiliation: Jun. 19, 2026 Longer reporting periods mean longer times for fraud to be perpetrated without being discovered. As a retired CPA and former Certified Fraud Examiner, I think this would add more risk. As an investor, I fear for what this proposal would do to market values. Please evaluate this carefully and make no changes that add to the risk of incorrect or fraudulent reporting.

Regards,
Alice Ann Marshall

Sent from my iPhone

Alice Cahn — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alice Cahn Affiliation: Jun. 19, 2026 Please don't. This is a slap in the face to all of us who worked hard, saved our money, invested carefully, and are able to help our children do the same now that we are retired. We r helping build the economic future of this country and our ability to monitor investments and succeed is crucial. Do not lose quarterly reporting. Thank you.

Sent via dixie cups and string.

Alice Hamilton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Alice Hamilton Affiliation: Jun. 19, 2026 Alice Hamilton/Paden Magee, Artist of Gaze in Wonder Studios and an Engineer. Quarterly reporting helps keep businesses transparent about their spending and receiving of revenue.

Alice Levey — Jun 19, 2026
Subject: S7-2026-15 From: Alice Levey Affiliation: Jun. 19, 2026 I am strongly opposed to dropping certified filings from 4 to 2 times per year. Investors need that information and the quarterly executive sign off holds them responsible. 8-Ks and press releases carry no certification and no auditor review, so they can't substitute for the responsible safeguards of quarterly sign offs. These safeguards were written after the corruption at Enron for a reason, and the SEC should explain what has changed.

Alice Marshbanks — Jun 19, 2026
Subject: S7-2026-15 From: Alice Marshbanks Affiliation: Jun. 19, 2026 It makes no sense for the current administration to force us to rely more on our own retirement investments while planning to decrease SSI, then for them to allow companies to give investors less information about their investments. At least it does not make sense unless the SEC is no longer working for the average people in the US. Keep the quarterly reports.

Sent from my iPad

Alice Sabatino — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alice Sabatino Affiliation: Jun. 19, 2026 Alice -Gervais Sabatino Enteprenuer. The people must have transparency for everything the government does with the peoples money. No more back door dealings and No More blank checks to be given for corporate bale outs! No more lies about everything this administration does. We the people demand this administration use our tax money for the people not for aggressive take overs and not for the benefit of THIS Corrupt and lying group of despots that are destroying our Democracy! We DEMAND TRASPARENCY NOW!!!

Alice Souter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alice Souter Affiliation: Jun. 19, 2026 We want CEOs to continue their Quarterly reports. These reports are fast to produce these days than before the personal computers etc... so why would the SEC even suggest screwing the retail investor like this?

Sent from my iPhone

Alice Sproul — Jun 19, 2026
Subject: S7-2026-15 Comment From: Alice Sproul Affiliation: Jun. 19, 2026 The people of the Us have the right to know how their money, investments, savings, aka total financial picture is doing at minimum if quarterly!! To deny us that information is to rob us of our financial rights.

Alice The Reader — Jun 19, 2026
Subject: S7-2026-15 From: Alice The Reader Affiliation: Jun. 19, 2026 SEC reporting must happen no less than 4 times per year. They must keep this as a minimum. Keeping giants accountable is the least that can be done.

AliceAnyone — Jun 19, 2026
Subject: S7-2026-15 Comment From: AliceAnyone Affiliation: Jun. 19, 2026 Enough with the new Tammany Hall. The sheer lack of shame is astounding. Business is not responsible solely to shareholders and our government is not responsible solely to oligarchs.

Alicia Wold — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alicia Wold Affiliation: Jun. 19, 2026 Quarterly reporting is a must!! As a person with a relatively small investment portfolio I don’t have the ability to absorb the kind of losses a return to semi-annual reporting is likely to bring.

Alicia Wold (she/her)

Fiber Artist, Stage Technician, Runner
651-210-3874

I live and work on the unceded homelands of the Dakota Oyate and Ojibwe peoples. I have a responsibility to care for the environment and community which sustains me. Sent from my iPhone

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Alisha Dreese — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Alisha Dreese Affiliation: Jun. 19, 2026 Don't let MAGA influence your sound judgment. We must continue reporting quarterly for safety of the people's investments! Dont make it easier for corporations and fund managers to manipulate numbers and projections!!

Alisha Dreese
Sent from my iPhone
Please excuse typos
Using talk to text

Alison Gase — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alison Gase Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I absolutely oppose this proposal! Investors have a right to know what is happening with their inestments. It would be much better to require reporting EVERY MONTH! Three months allows too much time for inappropriate moves by the corporations/ businesses, etc. a la Enron example. Shine a bright light on all investment programs!!!

Alison Hyder — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alison Hyder Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I need to be able to trust the market and my investments. I simply will NOT invest in a company that does not produce quarterly reports and prove that they are acting legitimately. There is no reason for corporations to forgo this very basic requirement, which they should be doing for their own information as well as the public's welfare.

Alison McKenna — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alison McKenna Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It ain't broke so no need to fix it.
Transparency is essential for the system to function fairly.

Allan Jaworski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Allan Jaworski Affiliation: Jun. 19, 2026 Public companies

should not be allowed to conceal their records and results for any significant period. It creates intolerable risks for investors like me.

Dr. Allan Jaworski
Retired Aerospace Company Engineer and Vice President

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allan reed — Jun 19, 2026
Subject: S7-2026-15 From: allan reed Affiliation: Jun. 19, 2026 Keep them reporting, we know there is corruption everywhere and Enron is a perfect example. I am retired and live in Alaska...we have had a local business man go to jail for tax evasion and we had a Senator not report gifts and costs on a home renovation...keep them reporting quarterly. There is a reason we have these are in place. Thank you

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allandnnn — Jun 19, 2026
Subject: S7-2026-15 From: allandnnn Affiliation: Jun. 19, 2026 A country cannot survive the greed of the rich and irresponsible

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Allen & Allison Scott — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Allen & Allison Scott Affiliation: Jun. 19, 2026 As a retired person on fixed income, this proposed rollback to semi annual reporting is potentially crushing. It does not allow for reaction time in buying or selling, potentially leaving us with a greater risk. Things are already difficult. We do not need to return to 1955 level reporting in an already inflated economy and challenging 2026 market. Keep it easier for those of us who support companies through our portfolios. Transparency is critical, not only for us, but ultimately for businesses, as well.
Allison Scott-Cooley
Colorado Springs, CO 80905
Ateamcoscott@gmail.com

ALLEN TIGERT — Jun 19, 2026
Subject: S7-2026-15 Comment From: ALLEN TIGERT Affiliation: Jun. 19, 2026 Accurate quarterly reports are essential in tracking corporate actions in the fast moving financial markets. Please retain quarterly reporting requirements.

Sincerely,
Allen & Anita Tigert

Allen Wilson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Allen Wilson Affiliation: Jun. 19, 2026 Are you proposing this change to assist insider trading? As a stockholders in several companies and not just via funds, this knowledge is necessary for decisions about my holdings.

Allen Wiltz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Allen Wiltz Affiliation: Jun. 19, 2026 Allen Wiltz, Jr. AEP Regional Support Engineer (Retired) Information is required quarterly to be able to make better financial decisions.

Allene Helmick — Jun 19, 2026
Subject: S7-2026-15 From: Allene Helmick Affiliation: Jun. 19, 2026 We must keep these CEO's accountable, they must stay transparent ,honest,and all fraud must be punished according to the law.
AlleneHelmick, el paso texas, behavioral health

Allie O'Neill — Jun 19, 2026
Subject: S7-2026-15 From: Allie O'Neill Affiliation: Jun. 19, 2026 Please keep quarterly reports. Let's not repeat mistakes of the past-that's just stupid! Especially because the current administration lies continually, and wastes money on frivolous projects that most citizens do not want. I don't want the CEO of any corporation taking unfair advantage of any investor, especially me.
Sincerely,
Mary Alice O'Neill
Retired teacher

Allie Piippo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Allie Piippo Affiliation: Jun. 19, 2026 My name is Allison Piippo and I'm a college writing lecturer. Statistics show that quarterly reporting is better for investors than semi-annual reporting. As a teacher who is relying on my retirement account to work for me in the future, quarterly reporting will help maintain transparency and trust in the market, and therefore will lend itself to consumer gains. PLEASE do not change this regulation.

Sincerely,
Allison Piippo

Allison Grothaus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Allison Grothaus Affiliation: Jun. 19, 2026 Transparency is key to investing. KEEP IT QUARTERLY!!!

Yahoo Mail: Search, Organize, Conquer

Allison M Morris — Jun 19, 2026
Subject: S7-2026-15 From: Allison M Morris Affiliation: Jun. 19, 2026 This provides the opportunity

for CEO's to hide failures until it's too late. The days of honesty in reporting has already changed. Please remember what ENRON did to the country financially. Don't fall for the current greed being enhanced by the current administration.

Al Morris
Lostal21@gmail.com
214-455-2721

Allison Payte — Jun 19, 2026
Subject: S7-2026-15 Comments From: Allison Payte Affiliation: Jun. 19, 2026 I insist on receiving Quarterly reports! I have the right to know how my $ is doing. Quarterly provides more transparency, less time for corruption. The American People are Sick & Tired of Corruption!! Do the Right Thing, we can choose where to place And remove our investment $. - Allison Payte, Retired, previous Jumbo C.D. Investments.

Sent from my iPhone

AllThat Glitters — Jun 19, 2026
Subject: S7-2026-15 Comment From: AllThat Glitters Affiliation: Jun. 19, 2026 Please keep the quarterly reporting for the sake of retirement funds everywhere.

Mary Fiore

"Trust that there is peace up ahead even if you can't see it yet.
And do what you can to bring some peace to this day.
Breathe.
Go easy on yourself.
Keep moving."
- Maggie Smith

Allyce Kimerling — Jun 19, 2026
Subject: S7-2026-15 Comments From: Allyce Kimerling Affiliation: Jun. 19, 2026 Investors are entitled to accurate and current information on public companies.

Allyce Kimerling
510-435-1270
Sent from my phone

Allyn Snyder — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Allyn Snyder Affiliation: Jun. 19, 2026 We tried this once before and earnings slowed markedly. I'm opposed to this and anything that doesn't promote transparency.

Alma Medina — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Alma Medina Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The quarterly disclosures help me make informed decisions. The SEC shouldn't take vital information away from me or the rest of the retail investors. My investments are as important to me as the investments of billionaires are to them. Not being able to get my disclosures would put me at a disadvantage, as I could be blindsided.
i want to stay updated about my investments. Do not stop our quarterly disclosures!
Thank you!
Sincerely,
Alma Medina

Alonzo Luna — Jun 19, 2026
Subject: S7-2026-15 From: Alonzo Luna Affiliation: Jun. 19, 2026 The SEC is already a broken organization, with your ranks and enforcement division being plundered by the current administration. The last thing we need is less accountability.

Do yourselves a favor and keep every check, every balance available to protect the average American investor.

The only ones in favor of less reporting are those which mean to do us harm, DO NOT ALLOW THE REMOVAL OF THE QUARTERLY REPORTING!!!

Thank you for your attention to this matter,
Alonzo Luna
Realtor
Fort Worth TX

Sent from my iPhone

Alva Shoemaker — Jun 19, 2026

Subject: S7-2026-15 From: Alva Shoemaker Affiliation: Jun. 19, 2026 we (the public) need that reporting; you're a scumbag (or worse...but we have to watch our language here...) if you want LESS accounting...

Sent from my iPhone

Alvaro Guevara — Jun 19, 2026
Subject: S7-2026-15 From: Alvaro Guevara Affiliation: Jun. 19, 2026 Make it Monthly!

Alvaro (AL) Guevara

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alyn siegall.com — Jun 19, 2026
Subject: Comment on S7-2026-15 From: alyn siegall.com Affiliation: Jun. 19, 2026 A Siegall Retired Lee County Florida
Transparency promotes integrity Honest accurate and timely reporting is beneficial for all effects of business. Current numbers and activity make decisions on projects and terms more accurate and effective

Sent from my iPhone

Alyssa Anderson — Jun 19, 2026
Subject: S7-2026-15 From: Alyssa Anderson Affiliation: Jun. 19, 2026 I'm an RN from Tallahassee and this matters so much to me, because I have worked hard all my life and don't think it's fair that inside traders get a chance to get by without being accountable every 3 months. Everyone else has to do quarterly taxes if entrepreneur, why do those that have to report to SEC get to have less requirements when the stakes are higher?
Alyssa Anderson, BSN, RN

Sent from my iPhone

Amanda Fountain — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Fountain Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't let public companies hide vital information from individual investors like me. It puts me in an unequal position compared to others who would have more information. Quarterly disclosures have helped inform me regarding decisions in investments.

Amanda Gemmill-Strauss — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amanda Gemmill-Strauss Affiliation: Jun. 19, 2026 My employer is a publicly traded company employing thousands of workers. Accurate, timely earnings reports are vital to the stability of our lives. Don't let big corporations take away one of the few safeguards for investors and workers.
Thank you,

Amanda Gemmill
Administrative Assistant for Macy's Inc.

Amanda McMurray — Jun 19, 2026
Subject: S7-2026-15 From: Amanda McMurray Affiliation: Jun. 19, 2026 It is obvious what schedule is best protection for us, The People. Terribly sorry for any inconvenience to any and all involved in the monitoring process. But the inconvenience pales next to
risking the same abuse heaped upon us by executives hiding behind inscrutable accounting practices. Let the names of Skilling and Lay forever appear in the annals of crime and rascality!!

Yahoo Mail: Search, Organize, Conquer

Amanda Rogers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amanda Rogers Affiliation: Jun. 19, 2026 Amanda Asaro Patient Care Technician(future RN) Seeing reports quarterly keeps company's from hiding profit margins and falsified information to make their companies look better with wall street.

I have to be kept honest in my profession. And so should they! KEEP THE REPORTING QUARTERLY!

Yahoo Mail: Search, Organize, Conquer

Amandeep Singh — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Amandeep Singh Affiliation: Jun. 19, 2026 Cleaning up red tape regulations is needed, but this is not red tape. This is consumer protection and giving retail the smallest insight to company performance in an already stacked system

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Amber Howell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amber Howell Affiliation: Jun. 19, 2026 I am writing as a financial manager to express my opposition to the Commission's consideration of replacing quarterly reporting requirements with a semi-annual filing schedule. While I understand the intent is to ease compliance burdens and reduce short-term pressure on management, I believe the costs to investors and market integrity would outweigh the benefits.
Quarterly disclosure narrows the gap between what insiders know and what the market knows. Extending that gap to six months gives material problems more time to compound before investors, creditors, and counterparties have visibility into them. It also weakens price discovery: markets price securities most accurately when they receive fresh, audited fundamentals on a regular cadence, and a longer reporting gap means prices drift further from underlying value between updates.
From a practical standpoint, much of the financial data used for quarterly filings is already tracked continuously for internal management purposes. The incremental burden of formalizing and filing it quarterly is modest compared to the loss of timely, comparable information that a semi-annual schedule would impose. Analysts, lenders, and internal finance teams have also built their models and risk monitoring around quarterly cadence; moving to semi-annual reporting would disrupt that infrastructure without a clear offsetting benefit.
If the Commission's goal is to reduce short-termism in corporate decision-making, I would encourage exploring more targeted reforms — such as guidance on earnings call practices or buyback disclosure — rather than reducing the frequency of mandatory financial disclosure itself.
I respectfully urge the Commission to maintain the current quarterly reporting requirement under Exchange Act Rule 13a-13.
Thank you for considering my comment.
Amber Howell

Sent from my iPhone

Amirabbas Hassanzadeh — Jun 19, 2026
Subject: S7-2026-15 Comments From: Amirabbas Hassanzadeh Affiliation: Jun. 19, 2026 My name is Amir Haas.
My job is a R&D engineer in medical devices industry.
Knowing quarterly financial data from public companies is a necessity to keep the companies accountable. The volatility that is guaranteed to be created by this change in reporting is detrimental to people's retirement funds and future. It only exacerbates the class divide that is rapidly destroying Americans lives. Stop this nonsense.
DO NOT CHANGE FINANCIAL REPORTING FROM QUARTERLY TO BI ANUAL.

Sincerely I hope you listen to Americans.
Amir Haas

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amjsw — Jun 19, 2026
Subject: S7-2026-15 Comment From: amjsw Affiliation: Jun. 19, 2026 Keep them honest Keep reporting QUARTERLLY !!!

Sent from my Galaxy

Amrita John — Jun 19, 2026
Subject: S7-2026-15 Comments From: Amrita John Affiliation: Jun. 19, 2026 Amrita John, retail investor and physician. When governments and companies and individuals are moving into a space/era of increased transparency there is no reason for reports to be available to the public biannually. If anything we should be looking for increased transparency especially when majority of Americans no longer rely on pensions and other guaranteed mechanisms for their retirement rather on the machinations of the stock market to keep them secure in retirement. Almost all employer retirement plans rely on these retail investors such as myself to be able to make informed decisions and participate in the economy to fund their retirement. This step will be a set back in equitable participation of retail small investors.

Sent from my iPhone

Amy Christian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Christian Affiliation: Jun. 19, 2026 Quarterly reporting is necessary for transparency and protects the public. It must be maintained.

Get Outlook for iOS

Amy Christian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Christian Affiliation: Jun. 19, 2026 Quarterly reporting is necessary for transparency and protects the public.

Get Outlook for iOS

Amy Cone N/A — Jun 19, 2026
Subject: File No. S7-2026-15 From: Amy Cone From Amy Cone, Eureka , CA. Concerned citizen. The SEC needs to learn from historic trends and evidence and continue with quarterly reporting so as not to return to non transparent tactics. It seems corporations are trying every means to take more fees and funds from people. Do not stop reporting quarterly. And stop letting money dictate what is right and good for advancement. Corporations shouldn't have a say. It seem the SEC is listening to paid advocates and maybe think there is some savings here. It is a lie. I have never seen non transparency work to the advantage of the people just to corporate greed.

Amy Duda — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Duda Affiliation: Jun. 19, 2026 This is a democracy and corporations will not be allowed to suppress it.

Amy Fulcher — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Fulcher Affiliation: Jun. 19, 2026 I am opposed to changing from quarterly to 6 month or any other period of time longer than a quarter for publicly traded companies. This harms the average investor and retiree. There is no good, legitimate reason for this.

Thank you,
Amy

Amy Fulcher

Amy Jo Dorler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Amy Jo Dorler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more accountability not less. We sit here in the dark while those wealthy more powerful manipulate the market in their favor. Stay strong and do the right thing! Stop this new rule!

Amy Lee — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Amy Lee Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Regarding Rule S7-2026-15.

Should this rule pass and reporting becomes bi-annual, the rich will have more opportunity to get insider information about proposed profits and changes, thus allowing them to make an informed decision before the rest of the public.
This just makes the rich, richer and the poor, poorer.

Please do not pass this Rule. Continue as it is now. If its not broken then leave it alone.

Amy Maney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Amy Maney Affiliation: Jun. 19, 2026 Shame on the SEC. We as investors deserve to have this information at least
quarterly. Why not learn from past failures, we need transparency as investors. Help the average American person trying to build a retirement by giving them the information needed to make decisions in what they're investing in. KEEP IT THE SAME, no reason not to besides lining the pockets of the ultra rich- it's disgusting.

Amy Morin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Amy Morin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
American citizens have had ENOUGH! We demand MORE transparency not less. Do your jobs and protect our economy and democracy!!!

Amy Ott — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Amy Ott Affiliation: Jun. 19, 2026 I'm Amy Ott a research scientist from Indiana. The government should work for the people. Changing reporting from quarterly to semi-annually is in favor of big corporations over the interests of the people. The investors should be aware of the state of the company 4x a year to make decisions about where to invest their hard earned money. Please consider the well-being of the American investors just trying to save for retirement over the desire for big business to only have to report their financials 2x a year.

Sent from my iPhone

Amy Richards — Jun 19, 2026
Subject: S7-2026-15 Comments From: Amy Richards Affiliation: Jun. 19, 2026 Quarterly reporting is a must! Anything less is a clear dereliction of responsibility to the consumer, i.e., me & millions of other regular people. Why would less be anything other than shady and an invitation for corruption and deceit. Keep quarterly reports!!!

Sent from my iPhone

Amy Robinson — Jun 19, 2026
Subject: S7-2026-15 From: Amy Robinson Affiliation: Jun. 19, 2026 Dear SEC, You have the power to stop another Enron. You also have the power to put a check on a megalomaniac that seems to think he's a king. Your job is to protect Americans from abuse and fraud. Removing half the reporting requirements for CEO's certainly lowers the protections against both! It is hard to fathom the speed with which this country has fallen into a cesspool of corruption at the very top, and all the normal safeguards that should have stopped it, but didn't . In my opinion, this is another step in further

allowing his overreaching corruptive practices. PLEASE HOLD THE LINE AND DON'T ALLOW IT! Thank you very much for considering my plea. Amy Robinson, Retired Small Business Owner.

Amy Rockwell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Rockwell Affiliation: Jun. 19, 2026 Amy Rockwell, Retired Corporate Counsel and Individual investor. My work experience has taught me how fast something can change and limiting communications to twice a year is an excellent way to hide and downplay what is happening with a business. It is also creating additional opportunities for insider trading. If reporting quarterly has become onerous, simplify the reporting. Business managers review financial data constantly. Why prohibit investors from access quarterly? Do you intend to motivate less investment in public businesses?

Amy Schwartzman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Amy Schwartzman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are vital to investors. Accountability and transparency are vital and the role of the SEC is to protect us and not them. This is the government's job. The powerful do not need more government aid; consumers do.

You must not enact this proposed rule. It is a terrible idea that could result in another stock market crash, and would prevent Americans from having necessary and ongoing information they need that also hold corporations accountable. My memory is the last time this was in effect, bad things happened. Do not change the current rule.

Amy Stillwell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Amy Stillwell Affiliation: Jun. 19, 2026 Do Not make the change to eliminate quarterly financial reports. This would destabilize our economy and set us up for incredible fraud. I vote No!!!

Amy Traversa — Jun 19, 2026
Subject: S7-2026-15 Comment From: Amy Traversa Affiliation: Jun. 19, 2026 The public is already at such a disadvantage when trying to get timely information on publicly traded companies, and we've paid dearly for the deceitful and reckless behaviors of the past. Hold them accountable and keep requiring quarterly public reports!

Sent from my iPhone

Amy Zolla — Jun 19, 2026
Subject: S7-2026-15 From: Amy Zolla Affiliation: Jun. 19, 2026 Amy Zolla, Director of Services, Massachusetts. They already aren't accountable enough. Don't make them less accountable when they should be held to a higher standard given the impact on society.

Sent from my iPhone

Ana Bar — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ana Bar Affiliation: Jun. 19, 2026 All industries should be held to the same standards as a civilian.

Ana Fuller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ana Fuller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
More information needs to be public not less. Why would you want to make it harder to prove when companies are engaging in illegal activity or insider trading?

Ana Pechenik — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ana Pechenik Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
rely on quarterly reports to understand how the companies I invest in are performing. As a retail investor, I don't have teams of analysts or access to private information. Quarterly disclosures help me make thoughtful decisions based on facts, not rumors. Less frequent reporting would reduce transparency and make markets less fair for ordinary investors. Please do not take away information that helps individual investors participate confidently in the market.

Ana Pechenik — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ana Pechenik Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an individual investor, quarterly disclosures are essential to making informed decisions. Timely financial information allows me to evaluate company performance, assess risks, and determine whether my investments still align with my goals. Reducing the frequency of disclosures would limit transparency and put retail investors at a disadvantage compared with institutional investors that have access to additional resources and analysis. Regular quarterly reporting promotes accountability, market confidence, and a level playing field. The SEC's mission is to protect investors, and taking away access to timely information would do the opposite.
Please preserve quarterly disclosures for public companies.

Anastasia Petersen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anastasia Petersen Affiliation: Jun. 19, 2026 No benefit only more power to the companies / monopolies the gov Is supposed to / has a duty to keep in check! NO! We the public see this.

Anastasia Vaille — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anastasia Vaille Affiliation: Jun. 19, 2026 As a investor I need

current information to make financial decisions. If corporations can ghost for 6months then every investors small and large can ghost the same amount of time. The stock market would be on Shakey grounds.

xxA

Andre Wooten — Jun 19, 2026
Subject: S7-2026-15 From: Andre Wooten Affiliation: Jun. 19, 2026 This is the Wrong move for investor and public safety. Stop the roll back of demonstrably needed protection.

Atty. Andre' Wooten
Honolulu, Hawaii

Virus-free.www.avast.com

Andrea Fetsko — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Fetsko Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Not having companies report as often is totally freaking ridiculous! We need more reporting not less! Please do your duty for the people! There is already enough corruption --You don't need to add more to the pile! Keep the reporting as it is! Thank you!

Andrea Frodema — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Frodema Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am strongly opposed to proposal S7–2 026–15

Andrea Hedayat — Jun 19, 2026
Subject: S7-2026-15 Comments From: Andrea Hedayat Affiliation: Jun. 19, 2026 How does this benefit investors? As a teacher I rely on my investments to gain financial freedom. Explain to me how this helps. Thank you

Andrea

Andrea L Skaggs — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Andrea L Skaggs Affiliation: Jun. 19, 2026 I need, and I deserve, to hear the performance of all my investments so that I can manage my affairs effectively. Semiannual reporting is inadequate and allows cover up of poor performance. No one, least of all the Federal Government, will take care of me if I don’t provide for myself. Andrea Skaggs, MD

Hospitalist in Taylor County KY

Sent from Proton Mail for iOS

Andrea Potts — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Potts Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies. Less transparency means more fraud !

ANDREA TAYLOR — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ANDREA TAYLOR Affiliation: Jun. 19, 2026 A.Taylor, sales, Florida. I cannot afford this change so close to retiirement.

Andrea Unsel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Andrea Unsel Affiliation: Jun. 19, 2026 Keep It Quarterly! As a retail investor, I rely on quarterly reports to make investment decisions. Longer gaps between reports create an unfair advantage for corporate insiders. The UK and EU studied the move to semiannual reporting and found no meaningful improvement in long-term investment behavior. They did find more stock-price volatility and overreaction when reports finally arrived. Please block the move to semiannual reporting to maintain fairness, transparency, and accountability in the market. Thank you, Andrea Unsel, PT.

Andrew Gruber — Jun 19, 2026
Subject: S7-2026-15 From: Andrew Gruber Affiliation: Jun. 19, 2026 We need this law to keep these companies in check and stop fraud and cheating.

Andrew Maharg — Jun 19, 2026
Subject: S7-2026-15 Comments From: Andrew Maharg Affiliation: Jun. 19, 2026 Do not give in to the Fascist Orange Pig and his Super-Rich Sycophants.

My retirement, and that of MANY MILLION OTHERS depends on YOUR insistence on TRANSPARENCY.

Andrew So — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Andrew So Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
The Consolidated Audit Trail should be preserved, strengthened, and improved, not dismantled. Financial markets are extraordinarily complex, and regulators need a comprehensive audit trail to effectively monitor trading activity, investigate misconduct, reconstruct market events, and enforce securities laws. While concerns about cost, governance, privacy, and efficiency are legitimate, those concerns should be addressed through reforms and enhancements to CAT rather than eliminating it. Reducing transparency or weakening regulatory visibility would make it harder to detect market manipulation, investigate abuses, and maintain investor confidence. The appropriate response to an imperfect oversight tool is to improve it, not remove it.

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andrew the-wards.com — Jun 19, 2026
Subject: S7-2026-15 From: andrew the-wards.com Affiliation: Jun. 19, 2026 Andrew Ward production engineer, Waxhaw NC.
We can't get slacker on requirements, the wrong doers will find a way.

Sent from my iPhone

Andy Frank — Jun 19, 2026
Subject: S7-2026-15 Comments From: Andy Frank Affiliation: Jun. 19, 2026 My name is Andy Frank and I am an Environmental Engineer. As an individual investor with our time spread thin across work, family and maintaining our homes we are already on the outside of real actionable information on corporate sectors and individual companies. Quarterly reporting is the bare minimum we need to be able to make good decisions for our financial independence and retirement. Lengthening the reporting period will only aid insiders and potentially allow for business forecasr slight of hand. I strongly oppose moving off quarterly reporting.

Sent from my iPhone

Andy Garred — Jun 19, 2026
Subject: S7-2026-15 Comments From: Andy Garred Affiliation: Jun. 19, 2026 As an ex Enron Employee, I support signed quarterly reports.

Sent from my iPad

Andy Jordan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Andy Jordan Affiliation: Jun. 19, 2026 Regular quarterly reporting is timely and critical to an honest investment process

Sent from my iPhone.

Andy Lucibello — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Andy Lucibello Affiliation: Jun. 19, 2026 Keep reporting every quarter

Sent from my iPhone

Angel Castro — Jun 19, 2026
Subject: S7-2026-15 Comments From: Angel Castro Affiliation: Jun. 19, 2026 It makes it easier to hide financial misdeeds. Everything is done electronically in today's world. If they are not hiding anything then honest companies have nothing to hide. Be upfront with their records there is not a need for paper anymore. Paper pushers can actually do something useful and keep doing quarterly reports not biannually. AI is used everywhere and can be used for reports

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Angel Lopez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angel Lopez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I write to you today in Support for Quarterly Reporting. Removing reporting requirements for publicly traded companies will decay the economic resiliency of small businesses and the communities they operate in.
First it will raise a red flag to international investors and banks who depend on quarterly reports that are reviewed and audited to make sound financial decisions. This will slow down investment earnings and wind down lending to working class individuals and "mom and pop shops."
Second, no quarterly reporting requirements will allow promotional propaganda to become an investor's compass. I would like to remind you of ENRON. An energy company that used Marketing campaigns to fool their own workers, leading to the biggest collapse in savings that I have seen in my lifetime. The result of ENRON triggered the initial decay of the middle class, dismantled Arthur Anderson (one of the then, big five accounting firms) for complicity, and harmed many businesses and communities with their "energy scheme."
Third, we meaning humans are currently being comfronted by the examination of our own value as humans because of Artificial Intelligence (A.I.) propaganda. Rule S7-2026-15 is creating room for a coded program or A.I., to determine and communicate to the public what a sound investment is. Even, the Office of Professional Responsibility within the Internal Revenue Service communicates that A.I. does not replace due diligence. Quarterly Reports are diligent acts regulated by your Agency. The US economy needs quarterly reporting now more than ever.
In conclusion, No Quarterly Reports means No Accurate Reporting. If a bank will deny a small business a loan because of messy books, why should the public be encouraged to invest in a company that can bypass quarterly reporting. The SEC should place sanctions and fines on those companies for negligence. The priviledge of being a publicly traded company should be maintained instead of preserved with nepotism.
Thank you for taking the time to read this.

Angela B — Jun 19, 2026
Subject: S7-2026-15 Comment From: Angela B Affiliation: Jun. 19, 2026 Angela Bain, CIP, Senior Human Research Compliance Protocol Analyst. I believe in reducing regulatory burdens when those regulatory requirements do not add value or protections. That is not the case here. Publicly traded companies have a responsibility to the public whose money they use to operate their businesses. Any reduction in requirements for reporting information that investors need to make informed

decisions regarding their investment will only result in harming those investors. If a company finds these requirements to be overly burdensome, they can choose to not take any money from outside investors and put up all the capital they need to operate the business themselves. This proposal creates more harms than benefits and should not move forward.

Angela Bach Wilkes — Jun 19, 2026
Subject: S7-2026-15 From: Angela Bach Wilkes Affiliation: Jun. 19, 2026 This move is extremely bad given the current economic climate, for both financial and economic reasons. This move looks extremely bad to the "little guy" who will interpret it as "just one
more way those that 'have' are going to find ways to cheat and profit from those who 'have not.' " But really, it's TWO more opportunities a year the preferred class will have time to hide financials from investors who should have the right to know if they
are going to lose their retirement funds. Corporations SHOULD be frequently transparent with the financial state of things for the sake of all the small investors. It's not a hardship to report four times a year. Make CEO's earn their salaries. The SEC should
continue to require continue to require honest reporting four times a year. Angela Wilkes MSN, RN Indiana

Yahoo Mail: Search, Organize, Conquer

Angela Garner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angela Garner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors rely on corporations being forthright and rely on rules that protect them from unfair trading. Quarterly records are a necessary disclosure to maintain transparency of transactions.
Also senate, house of Representatives along with all other seated politicians should be banned from trading while in office.

Angela Rovers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angela Rovers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Aloha- what possible benefit is there for your average investor?

Angela Sandoval — Jun 19, 2026
Subject: S7-2026-15 From: Angela Sandoval Affiliation: Jun. 19, 2026 QUARTERLY REPORTING MUST REMAIN IN EFFECT! CROOKS SLWAYS WANT LESS IVERSIGHT SO THEY CAN CONTINUE TO COMMIT CRIMES! DO NOT LET THE SEMI ANNUAL REPORTING PASS!

Angela Schneider — Jun 19, 2026
Subject: S7-2026-15 Comment From: Angela Schneider Affiliation: Jun. 19, 2026 There is absolutely no reason not to CONTINUE QUARTERLY REPORTING. The only reason to not do this is to HIDE INFORMATION FROM THE PUBLIC!!!

Angela Schneider
Germantown, WI

Angela Strong — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angela Strong Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please don't change the quarterly reporting . It keeps investors informed and companies accountable. Please don't make these changes. Thank you
Mrs Angela Strong

Angela Virtudazo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angela Virtudazo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue to require quarterly reporting to safeguard our investments. There are too many opportunities for fraud when a company has six months to share results with the public. We already pay fees that more than adequately cover their costs. We should not bear the burden of policing them even more than we do now. We cannot be informed investors, not can our representatives, without sufficient information.

Angelina Cardenas — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angelina Cardenas Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This information is vital for investors and it needs to be done quarterly as it is now. This proposal is not beneficial to the general public. If it ain't broke don't fix it.

Angelique Barham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Angelique Barham Affiliation: Jun. 19, 2026 If you need to change the financial reporting, do so to make it more frequent not less. To fight fraud and misinformation we need more transparency and open communication not less. Please keep the quarterly reporting or make it monthly reporting.

Sent from my iPhone

Angelique Dumas Edwards — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Angelique Dumas Edwards Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports help keep everyone informed of their financial status and help those of us who are diligent to plan our next steps and financial future. Getting rid of them will only hurt the transparency that the public has learned to trust and respect. It will also hurt the credibility of the companies. Individual investors will not know the inne value of a company until it's too late. Quarterly reports allow stakeholders to review trends and help companies determine next steps. We need to continue

to create more opportunities for transparency not find ways to make it more difficult. Keep Quarterly reports!

Angie Seigle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Angie Seigle Affiliation: Jun. 19, 2026 Quarterly transparency is a must for investors. Lack of quarterly reporting will on further aid the rampant insider trading that a blind eye is turned toward today by those at the top of the food chain. It will also enable publically traded entities to and soften risks to investors, creating wilder swings in the market when reporting does occur.

Regards,

Angie Seigle Gimino

Anil Arora — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anil Arora Affiliation: Jun. 19, 2026 We must keep QUARTERLY CEO reporting. Accountability is crucial. Reducing the frequency of reporting makes investors vulnerable. DO NOT CHANGE THIS!

Anil Arora, (retired)
CFO, Staunton Chow

Sent from my iPhone

Anita Barbagallo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anita Barbagallo Affiliation: Jun. 19, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. Cutting this in half would not be beneficial. Quarterly reporting protects investors. KEEP IT QUARTERLY!

Anita DeMarchi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anita DeMarchi Affiliation: Jun. 19, 2026 Anita, I have worked in healthcare and saved for over 47 years. My pension was frozen years ago , I do not believe I will be lucky enough to get my S.S. investment back. So my invested money is all I will have to live on. I do not trust people who are trying to hide their business dealings. I need to see my financial activity more often, not less. Keep it Quarterly! Stop allowing dishonest companies to hide and steal from good hardworking people! Thank you

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Anita Janis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Anita Janis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency and full disclosure will maintain trust. Don't keep people in the dark.

Anita Simmons — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anita Simmons Affiliation: Jun. 19, 2026 I am soon to be retiring and rely on the quarterly figures to make decisions concerning my retirement accounts. Do not change quarterly reporting

Sent from my iPhone

Ann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann Affiliation: Jun. 19, 2026 Quarterly reporting gives small investors like me information about where to invest my money. It also maintains employment at the companies for the people that produce the quarterly reports. All financial software is setup to provide quarterly information. The data will still be there, just not shown to the public.

Ann McFarland, retired IT project manager for financial software.

Ann Bley — Jun 19, 2026
Subject: S7-2026-15 From: Ann Bley Affiliation: Jun. 19, 2026 There is rampant corruption in the system as it is. This only serves to weaken constraints on business greed.

Sent from my iPhone

Ann Brannon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann Brannon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't change the reporting schedule.

Ann DeLong — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann DeLong Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are universally relied upon to make adequate decisions on investments.
Limiting reporting to 6 month intervals, quite frankly, feels as if you a deliberately hiding information from investors to give yourselves an unfair business advantage over your investors.
It's cheating and I'm aware that you have the larger share of the money and are entitled to do this.
Just consider, that if you do this, it is my belief you will lose investors.

Ann Ely — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ann Ely Affiliation: Jun. 19, 2026 To the SEC,

I am writing to request that you maintain my quarterly reporting schedule.

I find that receiving reports four times a year is essential for properly monitoring my investments. If reporting is reduced to twice a year, the interval between updates is too long, which significantly slows down necessary reaction times for investors.

Please keep my account on a quarterly reporting cycle.

Thank you,

Martha Ann Ely

Martha Ann Ely
mockingbird1953@gmail.com
she/her

"Life is short and we do not have much time to gladden the hearts of those who travel with us. So be swift to love and make haste to be kind."

Ann Jones — Jun 19, 2026
Subject: S7-2026-15 From: Ann Jones Affiliation: Jun. 19, 2026 We know that there has been problems in the past because of Enron. Why would you re-open the same problem again. That's just stupid and allowing fraud to destroy peoples' investments. Keep the quarterly signed reports to keep people honest!

Ann K Gary — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ann K Gary Affiliation: Jun. 19, 2026 Ann Gary. Individual investor-retired.
Having worked as a management consultant for 20+ years with corporate clients I have first hand knowledge into the speed of change in financial performance. The three month reporting requirement is a major point of accountability and the quid pro quo for being public ally traded. Public trading requires public reporting!!!

Ann K. Gary
617-470-8530
Via iPhone
Please excuse iPhone typos.

Ann King — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ann King Affiliation: Jun. 19, 2026 This matters to me because I need to know what my money is doing. Retired person with concerns about my financial security

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Ann Kruger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ann Kruger Affiliation: Jun. 19, 2026 As a small business owner, making only a few thousand dollars a year I had to file and my own profit/tax reporting quarterly. If small business owners have to do it, so should the big guys.

Ann M. Kruger
annkrugerart@gmail.com

(Sent from my smartphone)

Ann m Peskar — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann m Peskar Affiliation: Jun. 19, 2026 Ann M Peskar Retired

Sent from my iPad

Ann Marie Ellis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann Marie Ellis Affiliation: Jun. 19, 2026 Ann Marie Ellis Retired
Our retirement savings is all we have to live on besides social security. It is extremely important to us that it is protected.

Ann Marie Johnson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ann Marie Johnson Affiliation: Jun. 19, 2026 Quarterly reporting gives investors more information - exactly what is needed. Transparency is preferred and benefits everyone - not CEOs hiding things.

Sent from my iPhone

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2026

Ann Marie Miller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ann Marie Miller Affiliation: Jun. 19, 2026 As a public school teacher with a 403b, I need quarterly updates from the SEC so that I can make informed financial decisions. I plan on retiring in three years, and quarterly SEC statements are important to me. Thank you.

Sent from AM's iPhone

Ann McBeth — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann McBeth Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Have quarterly!!

Ann McBeth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann McBeth Affiliation: Jun. 19, 2026 Quarterly!!

Sent from my iPhone

Ann Pierce — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann Pierce Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposal to allow corporate reporting every 6 months rather than quarterly is a terrible idea, and will make the market less safe for all investors. It could have been a good idea years ago, but there

is too much high-speed trading and now widespread corrupt manipulation. We NEED more frequent reporting not less.

Ann Queen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann Queen Affiliation: Jun. 19, 2026 Quarterly works well. Leave as is.

Sent from my iPhone

Ann Stevens — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann Stevens Affiliation: Jun. 19, 2026 As a retired peach farmer in Maine now dependent on Social Security and my own investments , I beg of you to keep the quarterly reporting schedule that is currently being used. Changing to a semi annual reporting could prove disastrous to democrats like me and my husband !

Ann Stevens
Acton,Maine

Ann Stockdale — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann Stockdale Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: What do they hide? We need monthly updates. Ann Stockdale

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Ann Taylor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ann Taylor Affiliation: Jun. 19, 2026 I submit this comment as a former FINRA-licensed principal (Series 6, 63, and 26) and as the former Vice President of Software Quality Assurance at what was, at the time, the largest mutual fund transfer agency in the world. In that role I had direct oversight of mainframe recordkeeping systems, regulatory compliance, anti-money-laundering controls, and a team of roughly thirty people responsible for the accuracy and timeliness of shareholder and fund-level data that ultimately fed into the periodic reporting this proposal would weaken.
I recognize the proposal is framed as optional and is being advanced in the name of reducing compliance burden and encouraging companies to go and remain public. I do not dispute that quarterly reporting carries real costs. But the Commission's economic analysis treats reporting frequency primarily as a cost-and-burden question for issuers. From a quality assurance and operational risk perspective, it is something else entirely: it is the detection interval for the entire system.
1. Doubling the detection interval does not double the risk, it compounds it.
In any system I oversaw, whether a recordkeeping platform or a control environment, the interval between checkpoints determined how long an error, a control failure, or a misstatement could propagate before anyone caught it. Moving from quarterly to semiannual reporting does not simply halve the number of filings; it doubles the window in which a misclassified transaction, a broken reconciliation, or a deteriorating control can compound, undetected, before it surfaces in a public

filing. Errors caught at ninety days are corrections. Errors caught at one hundred eighty days are often restatements, and the companies and investors most exposed to that gap are exactly the smaller, newer, or development-stage issuers the Commission's own release identifies as the proposal's primary intended beneficiaries, the same companies with the thinnest internal control infrastructure to begin with.
2. "Optional" does not mean the costs are contained to the companies that opt in.
A reporting frequency election made once a year and difficult to change mid-stream is not a neutral menu choice. It is a signal, and markets price signals. Analysts, creditors, and counterparties calibrate their own monitoring cadence to a company's disclosure cadence. Debt covenants and credit agreements built around quarterly deliverables do not automatically renegotiate themselves around a company's election. The proposal pushes that reconciliation work onto investors and counterparties after the fact, rather than addressing it before the rule takes effect.
3. The transfer agency and recordkeeping infrastructure was never designed around a six-month cycle.
Having managed the mainframe systems and reconciliation processes that ultimately roll up into issuer-level reporting, I can say plainly that the underlying data infrastructure across this industry was built, tested, and audited around a quarterly cadence. AML monitoring, FinCEN-related recordkeeping, and routine subpoena and regulatory production all rely on quarterly checkpoints as a de facto control structure, even where they are not the formal trigger. Halving the public-reporting cadence does not halve the underlying operational risk; it just removes one of the few independent, externally verified checkpoints that risk was ever being measured against.
For these reasons, I respectfully urge the Commission to either withdraw this proposal or, at minimum, condition any final rule on enhanced interim control attestation requirements and a meaningfully shorter election lock-in period, so that the cost of a bad election falls on the company that made it rather than on the investors and counterparties who relied on the old cadence.
Thank you for considering this comment.

Ann Trollinger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ann Trollinger Affiliation: Jun. 19, 2026 To whom it may concern at the SEC,
Investors have a right to know what the companies they put their money into are doing with transparency and FREQUENCY. Keep public filings quarterly! A lot can go wrong in half a year. Failed product, launches, ballooning, debt, lawsuits, vanishing customers. Today, the law forces companies to surface that information every quarter but under the new rule, they can sit on it for six months at a stretch. For insiders to sell their shares to you (or the funder ETF you've invested in) before the bad news takes the stock. It is abundantly clear that even with quarterly disclosures, we have insider training going on, and this decision to make these public filings. Biannual will only make this problem worse and create more distrust, driving investors away from investing in the market.
Sincerely,
Ann Trollinger

Ann White Briggs — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ann White Briggs Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't trash the trust of investors.

Anna Cristofaro — Jun 19, 2026
Subject: S7-2026-15 From: Anna Cristofaro Affiliation: Jun. 19, 2026 Anna Cristofaro -- retired Connecticut, USA

Quarterly reports help ensure accountability. With reporting primarily handled electronically, the excuse of "savings" to companies and stockholders wears thin.

Frankly, there is little to support the need to reduce the current standard of Quarterly reporting. Stockholders have a right to know, and this step towards biennial reporting is an attempt to put blinders on us.

A. C.

Anna Fee — Jun 19, 2026
Subject: S7-2026-15 From: Anna Fee Affiliation: Jun. 19, 2026 We need more accountability, not less.
Keep.it quarterly and enforce it.
Anna M Fee

Anna Freeman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anna Freeman Affiliation: Jun. 19, 2026 Do NOT mess with the quarterly reporting!

Anna Lowry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anna Lowry Affiliation: Jun. 19, 2026 The fact is that quarterly reporting is much safer than semiannual reporting. Transparency is always best

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Anna Lyon — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anna Lyon Affiliation: Jun. 19, 2026 I am concerned that investors who are not insiders will be unable to make good decisions on their own investments in businesses and other sectors. Why the desire for this sudden change from quarterly reporting, especially while the rate of change is accelerating? More frequent reporting may be a better idea, rather than less.

Anna

ANNA PULGIANO — Jun 19, 2026
Subject: S7-2026-15 Comments From: ANNA PULGIANO Affiliation: Jun. 19, 2026 We've already been robbed very well by the elite class. Stop the Steal!~

Anna Ratcliffe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anna Ratcliffe Affiliation: Jun. 19, 2026 We need to keep the current status in place to protect the public. Thank you. Anna Ratcliffe; instructor

Yahoo Mail: Search, Organize, Conquer

Anna Taylor — Jun 19, 2026
Subject: S7-2026-15 From: Anna Taylor Affiliation: Jun. 19, 2026 Quarterly reporting was needed therefore instituted, why change it when it works. Chsnging it will cause opportunities for cheating the companies, stickholders and the public sector.

Anna's — Jun 19, 2026
Subject: S7-2026-15 From: Anna's Affiliation: Jun. 19, 2026 In this season of our government we have seen increasing relaxing of morals and values. Greed is accepted… good for you if you can get away with it. This is not a the time to reduce reporting… there is too much of an attitude of “laissez faire” in the atmosphere and too much temptation to try to “get away with something”.
Patricia A Nugaris
Small business owner

Sent from my iPhone

Anne — Jun 19, 2026
Subject: S7-2026-15 From: Anne Affiliation: Jun. 19, 2026 Keep them accountable 4x/ yr!

ANNE BASTIAN — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ANNE BASTIAN Affiliation: Jun. 19, 2026 Keep quaterly reporting

Sent from my iPhone

Anne Carlton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anne Carlton Affiliation: Jun. 19, 2026 In our digital age there is a capacity for monthly, weekly, or even daily reporting. Why would we increase the gap of keeping stakeholders informed to six months unless it is to deliberately cause financial harm to retail investors?

Anne Coldren — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Anne Coldren Affiliation: Jun. 19, 2026 Keep requiring quarterly reporting. Six months is way too long to go without informing your investors about the soundness of your company.

Sent from my iPhone

Anne Ducey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anne Ducey Affiliation: Jun. 19, 2026 I think quarterly reporting isn't right. It seems like every day it's getting harder and harder to put food on your table and gas in your car. Never mind trying to get ahead. And the less you have, the more you get screwed. Where is the fairness in this? The people who come up with these ideas are just like our crooked president, they don't think about the general population.

Sent from my iPhone

Anne Ehrsam-Holland — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Anne Ehrsam-Holland Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This past practice hurt small investors before & the current administration of the 🍊🤡 is willing to do it again- changing the rules to "make" musk a fake "trillionaire"?!! Corruption at every turn?!! STOP IT!!

Anne Gregory — Jun 19, 2026
Subject: S7-2026-15 From: Anne Gregory Affiliation: Jun. 19, 2026 Keep it Quarterly for all. And keep the Audits going also.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

ANNE GRIMES — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ANNE GRIMES Affiliation: Jun. 19, 2026 We must have reasonable - Honest and regular reporting - NOT twice Annually…..
What does Trump want to Hide ?? Keep the reports Open to all of us !!!

Sent from my iPhone

Anne Kelley Looney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anne Kelley Looney Affiliation: Jun. 19, 2026 Anne Looney, owner, photography studio
We have investments and absolutely count on quarterly reporting for data points and transparency

that allow us to make decisions about our assets and future. Typically, when things are changed for the worse mid-stream, it is meant to instill harm to the many and benefit the few. Let's be assured that quarterly reporting is a worthwhile and essential effort that must remain.

Anne Kinzel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anne Kinzel Affiliation: Jun. 19, 2026 As a small but informed individual investor ai rely on timely reporting of company financials. It is essential that publicly. Traded companies provide timely reporting. Six months is too long. Too much information can be hidden in these longer reporting timeframes.

Anne Kinzel, JD
(m) 515.554.6021
Sent from my iPad

Anne Koch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anne Koch Affiliation: Jun. 19, 2026 My name is Anne Koch and I am a recent retired manager. With no earned income it is imperative that I have timely information about my investments. Changing the reporting period would hamper this. You must retain quarterly reporting.

Sent from my iPhone

Anne McLaughlin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anne McLaughlin Affiliation: Jun. 19, 2026 This is a terrible idea. The systems are already set up to report quarterly. Why the necessity to change it? What are they trying to hide. I see nothing more than fraud trying to rear its ugly head. More fraud is not what we need in these fraudulent times.

Anne -

Sent from my iPad 🌴🌴🌴

Anne McVeigh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anne McVeigh Affiliation: Jun. 19, 2026 I have worked for corporations and they need to be held responsible for there accounting practices. You should not let them get away not reporting earnings quarterly. I know you are going to do this so the oil and gas industry will not have to post there 900% profit off the Iran conflict.

Anne McVeigh
I work at a non-profit now.

Anne Olcott — Jun 19, 2026

Subject: S7-2026-15 Comments From: Anne Olcott Affiliation: Jun. 19, 2026 Quarterly reporting matters.
If it ain't broke, don't fix it.

Sent from my iPhone

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anne sanda — Jun 19, 2026
Subject: S7-2026-15 Comments From: anne sanda Affiliation: Jun. 19, 2026 As a retired person, I need to be able to review my investments on a timely basis. By reducing the reporting, those who have inside knowledge can affect my returns.

Get Outlook for Android

Anne Settanni — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Anne Settanni Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I need those quarterly disclosures in order to make decisions about my retirement savings!

Anne Wesely — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anne Wesely Affiliation: Jun. 19, 2026 Anne Wesely, Retired from Chase Bank Int'l Banking, Chicago.

I fully support quarterly reporting as it supports transparency and better information for private and corporate investors. Why is this country and its agencies so focused on the past and rolling back rules and processes that don't serve the public interest?

I DO NOT SUPPORT any change from quarterly reporting. Any change will negatively impact investors, and disrupt financial planning and finances, especially for those who can least afford it.

Sent from my iPhone

Annett Andra — Jun 19, 2026
Subject: S7-2026-15 Comments From: Annett Andra Affiliation: Jun. 19, 2026 Totally NOT acceptable. Why would this even be considered? The companies can do, fix, whatever they want in six months. The investor will never know until it's history. How can an investor make an informed purchase with 6 month OLD information??

Annette Cherry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Annette Cherry Affiliation: Jun. 19, 2026 Quarterly reporting should be mandatory every 3 months. Please keep it that way!

Sent from my iPhone

Annette Duran — Jun 19, 2026
Subject: S7-2026-15 From: Annette Duran Affiliation: Jun. 19, 2026 My dad invested in a lot of money into mutual funds and on his own stocks, also some of his retirement through a Union was in stocks. Some of those investments made money, but a bunch of them
really just stole his hard earned money. Janus and Berger Mutual funds did good. Unfortunately a lot of the Union retirement fund stocks would have done better in a savings certificate of deposit with a timed payoff date. We need to hold these companies accountable
with documentation of funds and non-fictional reports showing income, expenses, and correct reports,otherwise they are just an entity that doesn't have to explain their true business status or position in the market to the investors. Please don't allow them
to go unchecked, it just leads to more funds disappearing. Sincerely, Annette Duran, retired, North Carolina

Yahoo Mail: Search, Organize, Conquer

Annette Francis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Annette Francis Affiliation: Jun. 19, 2026 Keep the quarterly reporting! Why fix something that’s not broken?

Sent from my iPhone

Annette Giroir — Jun 19, 2026
Subject: S7-2026-15 From: Annette Giroir Affiliation: Jun. 19, 2026 Quarterly reporting with signatures are extremely important to avert another Enron. We are told to not depend solely on Social Security which means saving & investing. These investments are critical to having a decent retirement income. Do not jeopardize this. Continue quarterly reporting.

Annette Giroir, retired, Louisiana

Sent from my iPhone

Annette Marshall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Annette Marshall Affiliation: Jun. 19, 2026 Im a retired RN, who can't afford to fly blind for 6 months, my investments are all I have to depend on, to possibly live a fairly comfortable life. And with Social Security being at risk of being defunded because of the OBBB and PayGo or being cometely abolished by the Republicans. I definitely need to keep an eye on my investments. This just gives the Corporations and other billionaires of who we invest with, an edge to help themselves and leaves us in the dark. The quarterly disclosures help me to make informed decisions, that are very important to me in my retirement years.

Sent from my Galaxy

Annie Compton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Annie Compton Affiliation: Jun. 19, 2026 Dorothy ann compton
Retired architect
Dependent on the proceeds from my investments …and informed investing requires information
Please keep the quarterly reporting
Thank you

Sent from my iPhone

Annie Kuether — Jun 19, 2026
Subject: S7-2026-15 Comment From: Annie Kuether Affiliation: Jun. 19, 2026 Ore highway robbery! NO!

Sent from my iPad

Annie Rasmussen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Annie Rasmussen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency! If you're doing everything right, there's no reason to hide!

Annmarie Flannery — Jun 19, 2026
Subject: S7-2026-15 Comment From: Annmarie Flannery Affiliation: Jun. 19, 2026 I am completely opposed to this egregious proposal to eliminate quarterly reporting. It is apparent who would benefit from this proposal, and it is not the general public. Knowledge is power.
-Annmarie M. Flannery, RN, MHA, BSN, BBA

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Make them report with far more frequency to give the American public a very crystal clear picture of where they are at. Reporting twice a year is unacceptable.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Why are we going backwards? How can you feel you are doing the right thing? Is Trump giving you a,kickback?

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Why would we want to do anything less? It's already tough out here folks!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 This is awful, and another handout to billionaires

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep quarterly reports gone are the days of hiding financial information.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 The SEC needs to keep reporting quarterly, instead of every 6 months. This has been working, and it's too risky to change the rules now.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Quarterly disclosure is essential to fair markets. Quarterly reports give investors regular and frequent updates of company's financial performance, risks, and operations. During America’s stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today’s. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. More frequent reporting makes it harder to hide financial problems or misconduct and provides

transparency and accountability.
Beth Ann Ghio
Retired nurse
Chapel Hill NC

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 If other countries in the world have implemented this way of reporting and it has had negative affects on their economies, why would the US want to do this other than the obvious of giving certain people easy access to wealth by keeping their records secret

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Annisha Tanzie Williams, former Regional Counsel for the Federal Government. This is unfair that businesses and the general public are in the dark for longer periods when making projections for its operations and general investment decisions. Why in less real time is good? It's no reason.

Six months is a long time to hide company failures that decisions are based on. Hidden books for shorter time festers fraud, and is there any real reason to give companies more time to hide what's really happening whether it's failure or success? Is this reasonable and responsible behavior?

Insiders will know when to dump the stock based on failures of the company like for example, when a new product is under performing more so than they do now. So, even less transparency for longer periods of time is not good for anyone as it grows fraud in giving more time to cover mistakes and misgivings. I thought the government was about decreasing fraud, waste and abuse—this simply invites all of that.

Quarterly is better than 6 months and every 2 months would be even better so we as the general public will know more about where our money should and should not go.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Diane Fogell, retired RN manager. Quarterly reports need to be maintained to protect the investors. What are you trying to hide?

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting is an important component for keeping companies accountable and honest. Changing this requirement can be detrimental to every shareholder. Stand strong against this change!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 The public needs information more often, not less, so they can make informed decisions. Transparency must be protected. Valerie Johnson, Chiropractor

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting has been on forever. Why change now? All it does is let them get away with things that they shouldn't be. Come on now, people need to be transparent and report what is going on in their company. Every company needs to be accountable for what they are doing in a proper manner. Let's keep it that way thank you.

sincerely,

Sandra Moran

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 No semiannual reporting!!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 It should be quarterly and considering
the technology available it should be monthly people need to know we can't let things go 6 months without review
Tony Thomas retired Mason OH

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Please keep SEC

reporting quarterly.
As a retired couple on fixed income, quarterly reports help us to keep a close eye on our hard earned investments that boost our income to have money
that will sustain us through the rest of our years, including paying for medical as well as emergency and expensive home repair costs. We definitely don't need less transparency and should have learned from past episodes.
We also know that "opting in"
is an open door for all companies to take advantage of this. I see this a being damaging to small businesses with large corporations already having the upper hand with greater access to information.
Other countries are already finding that this is a wrong
strategy and opens the door to insider trading and big losses to the general public like ourselves.
We see very little if anything to be gained by going to six month reporting. Our livelihood and well being rely heavily on staying on top of our investments
and we do.
Don't take away that transparency that has saved us multiple times to make wiser decisions. If I had it my way, it would be monthly reporting. Being in the senior community I know this represents so many of us. I also am concerned for my
children and grandchildren who may never see the return on their social security and will rely even more on their investment decisions and returns. Keep the investment companies and brokers accountable. Please think about us instead of the big guys for a
change. Thank you for your attention. Kathy Crist

Sent from AOL on Android

Anonymous — Jun 19, 2026
Subject: My view on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Dear SEC: During this time of great distrust of the financial world, decreasing accountability/reporting is not a good idea. Quarterly reporting is in place for a good reason and is even
more critical today. I am not an "financial insider." I am a 68 year old struggling to remain financially independent from govt assistance. I am not alone.... millions of people are just like me who have to rely on our own research to find acceptable risk
to invest in. What is the logic of driving a reduction of transparency/ accountability in financial institutions during these turbulent times of mistrust, volatle markets, and growing legal issues in the world of investment? Please maintain quarterly reporting
by CEOs. Thank you, Raeline Nobles Retiree Flower Mound, TX 75028
Rnobles2@verizon.net

Sent from AOL on Android

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Karen Golden , retired attorney. KEEP THE REPORTING QUARTERLY.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Accountability matters! They get enough tax freedom without being able to cheat. Kathleen Goodwin

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Keep the reporting quarterly!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting is in the best interest of all stakeholders. Please do not let this change happen.

Sent from my iPhone

Stephen Findley
832.525.8457
Houston, Texas

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Do not change the law keep them as honest as possible rich folks get to many breaks

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 No more Enron! I want honesty. We must fight corruption.

Martha Ellington

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Every company should be REQUIRED to produce quarterly reports. In this day and time with technology it is not a burden for a company and the people who own stock should be able to see how the company is performing.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Gene Myers, retired, private citizen, no holding in any stock. Truth in reality.
Keeping it Quarterly insures America public can monitor companies and any misdirection is corrected. Keeping it Quarterly will insure that a true civil uprising, (see Russian Revolution, French Revolution) does not occur. The general public from youth to 45 years of age doesn't care, liberal teachers indoctrinated them long ago. But America still has true blood warriors 45+ in age, tradesmen of all craft and experience are still willing to fight injustice, legal warfare and otherwise. Channeling Paul Harvey I believe he would tell America public and SEC not to be stupid and do not go down a blind six month road.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reports matter!!!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting affects everyone. Do not cut information in half, so much can happen without timely reporting.

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Do the crime do the time

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 This has to be stopped! Another shield for big corporations . Stop it now!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Don’t change the safeguards in place. Please. Safeguards and transparency are valuable, even when they are a pain in the neck. Don Abbott, Stow, Ohio

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep reporting requirements quarterly.
Grace Cheng
Retired
Davis, California

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Americans and consumers workers and the public will become skeptical and start to hold on to their spending habits. This will backfire. It may work for a short time, but the long run will be devastating for business people, especially the robber Barrons.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Absolutely need to keep this oversight

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keep existing law! No hiding for 6 months!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 I'm Eric Larson and I'm a math tutor.

The SEC was founded in the aftermath of the stock market crash that kicked off the Great Depression with the belief that proper regulations and transparency can be used successfully to prevent another stock market crash like that one. I believe that removing the requirement for quarterly reports will further destabilize the stock market contrary to the purpose of the SEC. For that reason I oppose the proposition to remove the requirement of quarterly reporting.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Need more reporting, not less!

NS Stibbens

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Kim Give. corporation an inch & they take 10 miles.. Sounds like Trump should shake up Sec.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Do not make this change. I needs these reports to protect my investments.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Record keeping and accounting is vital to maintain confidence and stability in our economic system.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 As an American investor I expect and demand that you take responsibility for your actions as CEO's and report your company's status to your investors Quarterly as the law requires.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Quarterly

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 The market is difficult enough to navigate in recent years. With much lower returns and considerably more effort required to invest. There would be no motivation to invest if we had to wait longer for the reporting. Paula Martin, Owner, Potions.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 This is not okay. Losing value of my retirement, because financial institutions want to fix a problem that doesn't exist, always to their benefit, will not be tolerated by investors. Do not approve this poorly thought out l, anti-investor policy.

Aimee Heaney
Quincy, CA
95971

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 C Scott Chapman, CEO , SMFC Holdings LLC
As an investor, it's hard enough dealing with market manipulators(Dimon), now you want to hide data for an extra 3 months. NO!!!!

C Scott Chapman
Disabled Veteran, US Navy

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keeping information from the many while giving it to a few is a recipe for corruption.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 How quickly American Investors forget the damage the Enron Scandal did to shareholders.... The SEC should not roll back these protections that allowed this Fraud to continue without consequences
for the CEO, and CFO of said Corporations. Sincerely, Dale A. Lincoln American Citizen

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Weep reporting quarterly! Information is knowledge and not for a privileged few! Grant Best, Retired

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Ridiculous Quarterly reporting saves companies and jobs! Creative accounting is no good. Remember Enron!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Forget what you think. People remember.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Biannual financial disclosures leave long periods during which misconduct, accounting irregularities, conflicts of interest, or fraud can remain hidden. By the time information becomes public, losses may already be significant and corrective action more difficult. Monthly disclosures create a much shorter accountability cycle, making it easier for regulators, investors, stakeholders, and the public to identify unusual patterns before they become major scandals.

Monthly reporting offers several advantages:

1. Earlier Fraud Detection
* Fraud often relies on time and lack of scrutiny.
* Monthly disclosures reduce the window during which fraudulent activity can remain concealed.
* Regulators and auditors can identify trends and anomalies much sooner.
2. Greater Transparency
* Frequent reporting demonstrates a commitment to openness.
* Stakeholders receive a more accurate picture of an organization's financial position throughout the year rather than snapshots six months apart.
3. Improved Public Confidence
* People are less likely to assume corruption or hidden misconduct when information is regularly available.
* Transparency can reduce speculation, rumors, and distrust that often arise when financial information is delayed.
4. Faster Corrective Action
* Problems identified in one month can be addressed immediately rather than compounding for half a year.
* Boards, regulators, and management can intervene before issues become systemic.
5. Reduced Incentive for Manipulation
* Long reporting intervals create opportunities to shift transactions between reporting periods or conceal problems.
* Monthly disclosures make such tactics more difficult because there are more checkpoints.
6. Modern Technology Makes It Practical
* Most organizations already maintain real-time accounting systems.
* Automated reporting tools significantly reduce the administrative burden that once justified less frequent disclosures.

Public Stability Consideration

A functioning society depends on confidence that institutions are being monitored and held accountable. When people believe financial misconduct is ignored or hidden, frustration can grow and trust can erode. More frequent disclosures provide lawful, transparent mechanisms for oversight and accountability, reducing the perception that problems are being concealed and helping ensure concerns are addressed through institutions rather than through public outrage or vigilantism.

A policy of monthly disclosure is not a substitute for auditing or enforcement, but it creates a stronger framework for early detection, transparency, and public trust than a biannual reporting schedule.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 I depend & rely on information each quarter. Do not change the time frame

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting is the only way to keep them honest!
The big companies are looking for ways to hide their shenanigans. Transparency is the only way to know they are acting as honest agents.
KEEP IT QUARTERLY!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 James Roberts. Principle, business owner. This change has been tried before and failed. As every other thing the administration has done it favors a select few. This will impact my investments and retirement along with countless other Americans just trying to get by. This is a change that is not needed.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Jill Smallcomb, CS&L, PA Corporations need to continue to disclose quarterly reports to ensure stock holders and employees have an accurate accounting of the financial health of a company. By delaying to semi annual or longer time frames the risk of a company being in a financial crisis and not disclosing that information puts investors and employees at risk. Do not change the quarterly disclosure laws.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Changing from quarterly reporting to semi annual is an invitation to fraud & abuse, and tge SEC knows it.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 I am a stock market investor. All the money I have to live on is invested in the stock market. As a retired american who worked my whole life and paid into the system.I want checks and balances
every single quarter!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Most people don't invest for lack of transparency. This should be taught in high school, but it's trader secrets that keep most people out. It's just a rich man's scam.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 All books should be open.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 This is a flagrant attempt to prevent stock holders from learning how a business is fairing. It prevents stockholders from receiving the required information to make informed decisions.

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Please do not go back to semi-annual corporate reporting. The minimum should be the existing quarterly reporting as transparency, currency, and accuracy is more important now that at any time in our history. Technology has advanced so rapidly that we need dependable, timely, and reliable information that these reports demand for us to ensure that decisions are founded on sound fundamentals.

Technology has also allowed quarterly reporting to be accomplished more easily than ever before as well. There is little reason to reduce quarterly reporting and many more reasons to maintain it to ensure that investors are able to make sound investment decisions that are more important now with less reliable social security and pension programs than existed the last time semi-annual reporting was allowed (and failed).

Transparency matters.

Thank you,

David T. Swan
Investor and former pension fund trustee
Wilmington, NC

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 This is absurd! It is a very bad idea!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Indiana here. Quarterly reporting provides investors with a comprehensive overview of their portfolios and an opportunity to make changes to avoid losses. Investors aren't all in the affluent class and their losses can be devastating. As a retiree, my investments make the difference between just getting by and being somewhat comfortable at this stage of life.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Beth, nurse, this matters so much for my personal interest in the stock market, including my retirement. Insider trading is already getting worse, this will make investing more dangerous and risky unless you're "in the know" with the would-be hidden markets. Don't do this. Don't let companies keep me and other average citizens in the dark.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Marie Lennette,

retired, Oregon.
Do what's right for the people of this country, not your corporate masters. Keep our stock market the envy of the world! Don't dilute efficacy by limiting quarterly reporting.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I lived through Enron and saw the effects of allowing executives to hide their fraud. The only reason the Trump administration wants this is to allow the Trumps and their friends to commit fraud and get away with it.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Noni Hall ; Operations Manager; it matters to me as a person that has stock in many companies. Losing the quarterly reporting would be devastating for me as an investor.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Keep quarterly

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 As a shareholder in many companies this is sometimes the only insight I have as to what's happening inside a company I own shares in. I think it's a disservice to the outside stakeholders to change this rule.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep quarterly reports, hold the CEO'S accountable, keep them honest.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Mimi Milne, Retired
Need the info so I can make decisions so my future is clearly understood.

Mimi Milne

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Congressmen have been using insider trading to increase their wealth, now you want to make the general public blind to investments for 6 months, while the already wealthy has a different advantage.
People in this country are struggling and the SEC wants to take away any advantage they might have to grow wealth. This has to be a trump/republican scheme. It's unacceptable and needs to be stopped

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I need quarterly reports on my money. In fact, I'd like to have them more than that. I need to know no one is stealing my money. The SEC needs to hold these firms accountable.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 A Home Free card for a potential theft of the public!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keep Quarterly reports! Keep them at least somewhat honest!

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 C. Smith, retired, Our economy has survived and grown thru many thrills along the way the last century. The convicted felon (31counts) & pedophile and his liquor cabinet are out to destroy our nation. It cannot replace what once was and worked so well. But they can be replaced by voting them out or impeached convincing them of treason to their job and whatever is left of THE UNITED STATES OF AMERICA.

Get Outlook for Android

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Beverly Rine, Dispatcher. Transparency is crucial.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 There is nothing about reduction of reporting that is good for individuals. It simply creates more opportunities for unfair or fraudulent practices. Keep reporting g quarterly!
Camille Russell
7365 Glen Feshie Drive
Chanute Ks 66720

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Once morebenefit only a few while harming the average person. Bad idea.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 We need to keep CEO's accountable. Please don't change the quarterly reporting schedule.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 No one is exempt for being a fraudster! It's enough with taking money here and taking money there and just do whatever they want and get away with it? That's not how we teach our children!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 My name is Brandelyn. I live in Seattle and I have a child who will never live independently. I need my savings to last. It's my responsibility to understand what my investments are doing. I deserve to know. Please do not change the reporting schedule!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Quarterly is the only fair

way to go, if it’s not broke leave it alone our current leaders have all either lost their minds OR gone rogue with greed ! America is in the biggest mess with current government than we have ever been before 😡. God help us 🙏

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I believe it needs to remain quartly! Keeps them honest! God knows we lack honesty these days.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Why do you want to change a program that helps eliminate fraud?
Why do you want to give companies more opportunities to commit fraud?
LEAVE this quarterly reporting as is!!!
Edward J Kudlesky II , semi retired
Jim Thorpe, Pa

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 The American people are having a hard enough time financially these days, so the predictable situation of losing some of whatever those of us fortunate enough to have even a small amount in the markets has the potential to be devastating. DO NOT FOLLOW THROUGH ON THE TWICE YEARLY REPORTING!!
Thank you for your attention to this matter!
Nancy Curott

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Please!! continue requiring companies to report financials on a quarterly basis.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 No, keep quarterly.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Hello. I'm Joe Laney. I currently live in Missouri. I am writing this in hopes you guys see the holes in your logic on the matter of changing the quarterly reporting. This absolutely needs to stay the same. You represent/protect we the people. This move you're doing puts us at risk, and looks like you're representing special interests to be quite frank. Please keep the quarterly reporting and keep the certifications as well. All that was a good thing meant to protect us. Needs to stay.

Sincerely,

Joe Laney

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 To whom it may concern,

Quarterly updates to investors are critical to provide transparency.
This system has served the American public well for decades, and there is no
reason to change it.

The SEC should not extend this period to six months.

Regards,
Wolfgang Schulze
71 West 119th Street
New York, NY, 10026

--
This email has been checked for viruses by Avast antivirus software.
www.avast.com

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Leave the reporting every quarter the companies cannot be trusted to do what is right for the people they only do what will increase their bottom line and it has the potential to harm the hard working people someone such as the government has to monitor what they do

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Needs to be quarterly

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keeping records and information open and flowing between corporations and the investors that support them not only helps to reduce fraud, it also reduces waste. Don't fix what's not broken.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Are you complicit in the fraud that is rampant in our country? Changing quarterly reporting requirements is extremely irresponsible and opens the door for even more fraud!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!!
Dr. C. Roberts MD, PhD, FACC

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 I want quarterly reports on my investments.
Catherine P
Retired

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 It sucks and the poor will get poorer and the rich will get richer!!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Please do not change the reporting requirements to the SEC. As a 78 year old retiree, this could severely reduce my life savings and my ability to survive in this economy.
Arthur Wallace, Beaumont, CA

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I'm a healthcare worker in Indiana. I work hard physically and mentally, and like most workers, I invest part of each paycheck for retirement. I do this because I physically won't be able to do my demanding job as I age, and those retirement saving are critical to my future. I rely on quarterly reports for my retirement planning. Don't risk my retirement savings. Other countries who have tried these proposed changes are seeing poor results, like the U.S. did from 1955 to the 1970s before reporting became quarterly. Quarterly reporting makes fraud more difficult to hide, which builds confidence for investors like me. This should outweigh any burden to public companies who have to report quarterly. Rayna Smith

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Absolutely not! We need accountability from our government and the corporations.
Our whole system is now being rigged to cheat!
Spencer Hardy

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Don't change anything. This reporting is working!

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 TheSEC must be held accountable by keeping quarterly reports.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep quartet reporting!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 This is not necessary - it isn't going to save much money and it's important information for investors. I teach high school Investing and those quarterly numbers are what I teach them to look at to spot changes that may make them buy or sell their stock.

Sent from my iPhone
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**Note: *All email correspondence to and from this address is subject to public review under the NC Public Records Law, which may result in monitoring and disclosure to third parties, including law enforcement.*

In compliance with federal law, JCPS administers all educational programs, employment activities, and admissions without discrimination against in any manner on account of, or because of race, color, gender, age, religion, national origin, political affiliation, marital status, parental status, genetic information or disability in its program or activities.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 In today's day and age of crooks in every corner, we need MORE transparency not less. Stop giving giant companies permission to rip us off!!! Jamie Coughlin

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Avelardo Ramirez, Pre-Med Student, Prior registered representative. Reducing reporting requirements for traded companies only increases risk of financial irresponsibility. Mid career-switch this would greatly affect my ability to stay on track in planning for the future due to investment instability.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Any shareholder relies directly or indirectly on this visibility into publicly traded companies -- that is part of what it means to be public. To deny that transparency opens all kinds of opportunities for fraud.... Confidence in the US markets will be shaken in the short and long term if you do this. No way capital won't start moving to where there is better info.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 We have saved our entire lives for our retirement. We do not want to lose it due to a cut back in oversight!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 My name is Thomas F. Trudeau age 80 retired, please do not change current quarterly reporting. Just another scheme to

inflate losses for the common man. I'm on a fixed income invested in the market trying to do the best I can!!! Please do not provide the opportunity for increased
deception thereby ruining my market opportunities because I, and the average person cannot compete with fraudulent bi-annual reporting.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 sean patrick geraghty, beneficiary, 9960 69th Street Pinellas Park Florida 33782, we shall not make it easier for CEOs and CFOs to deny they knew what the numbers were, quarterly reporting
authorization by their signature is their certification of it being true and accurate, and it makes them accountable for it, you can not do this, you must not do this, instead of making it easier for them to be less accountable you should be thinking about
ways to make them more accountable, more transparency not less, more investment in to investigators to make sure there is never another Enron or anything like it, the people order you not to do this, we have spoken

Sent from AOL on Android

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Definitely not in the interests of investors, so it should not change leave it as is quarterly

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Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Hello, my name is Micah and I am a licensed CPA and Financial Reporting manager for a publicly traded large accelerated filer. I work directly on the SEC filings for the company and it never ceases to amaze me just how much new, pertinent information we have to report to investors every single quarter. The quarterly trends paint a narrative that's necessary to truly understand the performance and health of the company. I firmly believe that moving to biannual reporting leaves the average investor at a disadvantage and opens the gates for more corruption and insider trading. On the scale of Companies that report to the SEC, the cost of quarterly reporting is a drop in the bucket - but to mom and pop investors, the money they have riding on these companies is often make or break for retirement, college for their kids, or as a fall back plan for a rainy day. I hope you will reach the conclusion that quarterly reporting is in everyone's best interest.

My best,
Micah Stiel

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Accountants close the books monthly, why don't we be more transparent instead of less transparent and issue MONTHLY earnings? This proposed change is the dumbest thing I've ever heard of. Vote NO.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Continue with quarterly reports. I am retired and quarterly reports are important for managing my accounts and future expenses.
Diane S. Thompson, ret., Park City, UT

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 This must remain quarterly reporting. Otherwise there is so much opportunity for dishonesty to occur that will make the public be at risk.
I am retired and I know my annuity relies on honesty in reporting. Leave it as it is.
Heather Maio BS, MPA
Former Director of Environmental Services

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep business honest.

iPhonically Transmitted

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keep it Quarterly!!!!!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 This is just criminal. Why are you making it harder for the balance of citizens to engage in managing our money. Do not do this. You are criminals.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 This is wrong on so many levels. We need to leverage the playing field and hold corporations accountable for business schemes that hurt everyday working people.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Everything should be fair for everyone! Just because one has more invested shouldn't mean the one that doesn't should suffer! We are all supposed to be equal! It should be equal for everyone!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keeping the reporting quarterly helps with accountability.

C. Baker

Anonymous — Jun 19, 2026
Subject: From: Anonymous Affiliation: Jun. 19, 2026 Please KEEP QUARTERLY REPORTING. THE COMPANIES ALREADY TAKE WAY TO MUCH FROM US ALREADY. I MEAN THEY ARE ALL GETTING RICH WHILE WE ARE BROKE AND STILL HAVE BILLS TO PAY. JANET ADERHOLT

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Absolutely not on reverting back to 1955 rules. Reporting quarterly and transparency keeps the corruption at bay somewhat. Given the state of greed among the wealthy, they need to be kept to full transparency so we can catch them if they get greedy. Thank you!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 If companies are taking public money to fund their operations, transparency is paramount. Keep mandatory quarterly reporting.

Joe Thacker

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Allison Snyder, Educator, Cleveland Heights, OH. Quarterly reporting matters to me because there is an enormous inequity between corporate executives and the rest of us. Combine that equation with the overt corruption in the republican dominated Congress currently and this will lead to no good end if the reporting requirements change.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Lisa Weiss, Wesley Chapel, FL.
It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from the all new AOL app for iOS

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting should continue. Less opportunity for corruption.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Re: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Lisa Weiss, Wesley Chapel, FL.
It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from the all new AOL app for iOS

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting. Seems like you have something to hide

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Our country has a great history of hiding real agendas. We the people need total accountability! The wealthy are destroying the planet and the people. Where does it end?
J. Wickes
Retired veterinary technician
Sent from my iPhone

Anonymous — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 This is the most asinine move imaginable! With increased costs of everything, you now want us to lose more!! Especially those who are elderly and living on their funds! Are you going to care for them?

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 I will only own certain stocks very limited put my money somewhere else. If y'all gonna try to screw us, you're not gonna screw me.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Please leave it quarterly. It is time we stop messing with what doesn't need changes and do what's best for working families. The only change we need is the republicans should work for the working people and stop giving to the rich. Donald Trump is robbing the American people. That is what needs to change.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Stop deregulating everything! There's a reason we have quarterly reporting so STOP giving these sleeze balls the easy way out!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Please look at history. Financial transparency is critical to the health and foundation of the US stock market. Giving a corporation the opportunity to only report twice a year will lead to hiding of decisions, embezzlement and many other illegal activities that would take a long time to uncover. Also, keep in mind the employees who will be negatively impacted by the decision to lessen the transparent reporting by corporations. Do the right thing and avoid another banking crisis that causes a nationwide issue.
Buckley Whyte
Rare Disease Consultant
Cincinnati, OH

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Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Hi,
My name is Shirley Greco, I live in Gainesville,Georgia.
I'm a retired widow & my only income is Social security, a very small pension& what I have in the market …
There are too many daily ups & downs in the market as it is, I need to know when, where & how to move my investments constantly … QUARTERLY INFORMATION is NOT enough !

Please don't pass referendum to change to Quarterly!

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 John A. Quinn, retired, Pennsylvania.
I am an active investor and quarterly reporting is necessary for my financial well being. Any less would be a return to the disastrous period that started in 1955. Please keep reporting as it is now.

Thank you

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Please don't do this. We need some things in place to keep them on the up and up.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 It matters! I want to know what's going on with my retirement and other
investments - quarterly - so I can decide whether or not they are working for me. Corporations should not be shielded from their bad decisions. WTF!

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting needs to continue. We need transparency and facts, and equality for everyone.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 As an investor I find quarterly

reports CRITICAL for my investments,
I would further insist on ONLY GAAP accounting be used in all financial reports. This will not cost any more for a company not trying to hide something

Karl Koerner
KK Trading Company LLC
972-467-0547
kktc@earthlink.net

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 We need this accountability to prevent fraud!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 This is not protecting the consumer it allows more fraud from big companies and ****ing the American people if you vote for this you need to loose your job!!! Remember you will loose your job quickly!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 My name is Sean D and I'm in advertising sales. I'm also a retail investor and believe we need maximum transparency with public companies. Making reporting less frequent will not reduce scammers but make it more likely for coverups. It will hurt investors like me.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Most people check their personal accounts at least monthly! Some daily. Is submitting accurate account every 3 months really such a problem? I support keeping reporting at 4x per year.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 This is ridiculous and unfathomable to allow such a hidden agenda. Do not stop quarterly reporting. To change the rule of law only plays to insider trading.

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Don’t change

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep Sarbanes- Oxley the law of our Republic. It costs nothing and protects millions of investors from scum bags.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I want reports done quarterly.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Financial stability depends on regular and accurate data. Maintain quarterly reporting. Dawn Burgess-Krop, co-owner, Community Behavioral Services, Gainesville. Florida.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments regarding quarterly reporting From: Anonymous Affiliation: Jun. 19, 2026 Dear SEC:

There is no need for quarterly reporting. Sound business practices require companies to report in a timely manner-not six months later. This will allow time for deception and fraud to brew.

Regards,

Susan Swallow

Anonymous — Jun 19, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Why? What are you wanting to hide?

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 We're in no position now to undo the reporting requirements we created after the Enron disaster. I believe that in another 4 years we'll begin discovering theft on an enormous scale. This is not the time to make it easier! Please KEEP the quarterly rule!

Rev. Susan Gillespie

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Keep quartly!!!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: From: Anonymous Affiliation: Jun. 19, 2026 We want quarterly financial reports to continue!!!!

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 My name is Adam Dailey. I work as a general contractor in DFW and I will be heavily impacted by this reporting change. I do not have any employer avenues to invest, and do not receive matching contributions, so any loss of investment due to decreased reporting and hidden stock values would hurt me, my family, and my business immensely. I do NOT support the destruction of the middle class by the elite oligarchs who lobby their way into “legality”, and I do not support this rule change.

Adam Dailey
Dailey Renovations

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Leave it the way it is quarterly. We can’t trust people to do the right things

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Keep the quarterly and transparency!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 I am invested in the stock market and say keep the quarterly reporting! Or myself and others will not trust the sytem and pull out!!

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 In this era of crime and corruption, reducing the reporting periods is nothing but a reason to encourage more corruption at the expense of America taxpayers! Come on! Give us a break. Retain the quarterly reporting.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Important

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Dorothy Bush - retired Dear SEC, Please keep the quarterly reporting. Things that aren't important can go six months between reports. This is *not* unimportant.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 I am a retired retail stockbroker. I was in the business with 3 major Wall Street firms for many years. When I started in the late 70s the Dow was around 800. Today it’s over 50,000! I submit to you that it is not in the best interests of the investing public to change corporate reporting from quarterly to semi annually. Investors require much more timely information than merely every 6 months in order to make their decisions. Semi annual reporting is a bad idea! Please do not attempt to fix something that is not broken.

Jeffery Stafford
Marietta, GA

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Sharon Waisanen, Retired

It is most important to me to receive quarterly reports. As a retired person, I look closely to see how my funds are doing. I live on a limited income. Therefore, it’s even more important that I can follow my financial portfolio in a timely manner.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 The public should know a companies finances and financial information. Keep it public.

Heather Hess
Taxpayer, former worker of 50+ years

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Please keep them coming four times a year.

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Craig Connelly retired, Granville, Oh. We do not trade stocks rather hold them, so the more often we receive reports the less we are going to lose if the news is hurting our investments. Then Warren Buffet chimes in he also would like to retain reports quarterly.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Anonymous — Jun 19, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 There is nothing as important in business and in government as transparency. Quarterly reporting maintains transparency and helps prevent scandals and corruption.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 I rely on quarterly reporting for decision making. We must not switch to semi-annual; it allows too much space for shenanigans.
Thank you,
Mary Drews, New York

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I would the SEC to keep the existing process of quarterly reporting.
Thank you
Kate Corcoran

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Give us a break. Leave it at four quarters. Please.

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I think that we should keep the current reporting schedule which I believe makes it easier to keep tabs on corporations

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anonymous Affiliation: Jun. 19, 2026 Hell no Enron two gather the votes 25 years no parole

Sent from my iPhone

Anonymous — Jun 19, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Terri keep quarterly reports going, keeping everyone informed

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 You need to continue to report your quarterly reporting, not every six months. That's in everybody's best interest to not get screwed!

Sent from my iPad

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 What are you trying to hide from your investors???

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Quarterly reporting is ABSOLUTELY NECESSARY. There is so much political insider trading going on blatantly. We must have maximum transparency and quarterly reports.

Sent from Proton Mail for Android.

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 KEEP THE SEC REORTING QUARTERLY! We have enough fraud in this country and less frequent transparency can only make it worse! Virginia Finch retired, Ohio

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Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 The ability to monitor an investments health quarterly is often not enough information. The companies have an obligation to the investor for timely transparency. S. R. Flint, Investor

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Sent with mail.com Mail app

Anonymous — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 19, 2026 Clark: Investor; wanting to join U.S. investors, in my retirement BUT, with the current U.S. environment already overcrowded with con-men and modern day carpet-baggers, the idea of looser controls
and less gate watchers keeps me out of the U.S. markets.

Sent from AOL on Android

Anonymous — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 19, 2026 I like quarterly reporting. I do not want to lose my savings which I think is likely if the SEC goes back to twice a year reporting. Evelyn Redshaw, Retiree, Boise, Idaho

Sent from my iPhone

Anonymous — Jun 19, 2026
Subject: File No. S7-2026-15 From: Anonymous Please continue to require publicly traded companies to submit quarterly reports. Twice a year is not enough and investors need to be informed as a lot can change in six months. We are not just stockholders of companies, we are owners of the companies we invest in with our hard earned money.

Anonymous — Jun 19, 2026
Subject: File No. S7-2026-15 From: Anonymous It is imperative that reporting remains on a quarterly basis. Citizens rely on TIMELY information to make important informed decisions. Pushing the reporting to semiannual would inhibit that timely decision making. It would turn decision making into a reactive instead of proactive decision. I am strongly against this proposal.

Anonymous NA — Jun 19, 2026
Subject: File No. S7-2026-15 From: Anonymous I see no reason to change the current rules and with market volatility, quarterly reporting helps make informed decisions on investments. Do not change the law.

Anselm Francis Goh — Jun 19, 2026
Subject: File No. S7-2026-15 From: Anselm Francis Goh Submission on behalf of The Motley Fool Community

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Anthony Carson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anthony Carson Affiliation: Jun. 19, 2026 Keep the quarterly reporting

Sent from my iPhone

ANTHONY F. WITTEMAN LAWYER OF 40 YEARS — Jun 19, 2026
Subject: File No. S7-2026-15 From: ANTHONY F. WITTEMAN The small, retail investor will be disadvantaged by this proposal. Having studied securities law in law school, the premise behind disclosures is to even the playing field between institutional investors and the small, retail investor like myself and so many others. This proposal does not even the playing field. Quite the opposite.

Anthony giordano — Jun 19, 2026
Subject: S7-2026-15 Comments From: Anthony giordano Affiliation: Jun. 19, 2026 Keep the quarterly reports. Investors need them to have a level playing field.

Anthony Russo — Jun 19, 2026
Subject: File No. S7-2026-15 From: Anthony Russo This is, at best, misguided. 25 years after a series of major company failures rooted in fraud and a lack of oversight buckled the foundation of trust in the American economy, the suggestion to roll back a primary compliance and oversight requirement would be a step back, supporting further fraud and malfeasance. While those are both primary tenants of the current Executive branch, the SEC needs to protect the American consumer, as the only engine that's driving our economic survival through the current Idiocracy.

Anthony Satariano — Jun 19, 2026
Subject: S7-2026-15 Comment From: Anthony Satariano Affiliation: Jun. 19, 2026 This is nothing more than an attempt by insiders to protect their interests at the expense of the retail investor. This is some Bull ****!

Sent from my iPhone

Antonio Pereira — Jun 19, 2026
Subject: S7-2026-15 From: Antonio Pereira Affiliation: Jun. 19, 2026 No changes

Sent from Outlook for iOS

Antonio Zapata — Jun 19, 2026
Subject: S7-2026-15 From: Antonio Zapata Affiliation: Jun. 19, 2026 My name is Antonio. I live in Texas. This matters to me because it forces accountability. Im trying to raise my son in this land.. keeping the progress we've made is a must,no matter how small.

Anya Blakeley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Anya Blakeley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: The government is already filled with inside traders. Now, teach the rest? Bring back Democracy.

Aoibheann Clarke — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Aoibheann Clarke Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Are you kidding me!? There is only one motive for the SEC changing this rule & that is to benefit publicly traded corporations at the expense of retail investors.
Retail investors are allready at a disadvantage to the biggest & most powerful don't compound it!

Aprl Reagan Microsoft — Jun 19, 2026
Subject: File No. S7-2026-15 From: Aprl Reagan In this day and age reporting quarterly is not a burden. With automation and routine data collection, this should not be a problem when everything is moving faster and faster we must maintain or report more often not less frequently. Investors have the right to understand what's happening with their investments. It's insane to reduce those windows to twice a year in this current state of affairs. Reporting twice a year allows businesses too much time to obfuscate and mislead. The SEC should retain quarterly standards. Thank you.

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aquablue23 — Jun 19, 2026
Subject: S7-2026-15 Comment From: aquablue23 Affiliation: Jun. 19, 2026 I used to work at a giant bank! Not even the worst one...Keep the quarterly reports! We need to know. Thanks!

RLH in NE FL

Sent from my Galaxy

Ariana Murray — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ariana Murray Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Receiving detailed disclosures about how my funds are doing and what is being done to them has helped me become more financially literate and aware of what is being done with my money. The proposed rule by the SEC would remove that transparency, making investing less responsible and

thus minimizing the incentive for people to invest in the market. This could lead to decreased stock value for shareholders, and a less stable marker overall. This would make things worse for investors, not better
.

Arleen Paiso — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Arleen Paiso Affiliation: Jun. 19, 2026 Arleen Paiso, Clinical Lab Scientist, California

Please keep it at quarterly reporting. I like to be able to act on the market news sooner than semi-annual. I don't want to be kept in the blind for 6 months!

Sent from my iPhone

Arlen Sumner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Arlen Sumner Affiliation: Jun. 19, 2026 they need to report often so people can keep track and they can't hide from the people

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Arlene Griffioen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Arlene Griffioen Affiliation: Jun. 19, 2026 We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases .

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arlene rasile — Jun 19, 2026
Subject: S7-2026-15 Comment From: arlene rasile Affiliation: Jun. 19, 2026 Quarterly reporting needs to remain as the American investors have the right to say whether or not they sell their stock interest in a company. If you are mismanaging the day to day, people can choose to stay in the game or sell. Without reporting no one will know if you are doing well or not. Not fair. The little guy is always getting g recked.

Arlene Rein — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Arlene Rein Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I want more accountability NEVER less!!!

Arlene West — Jun 19, 2026
Subject: S7-2026-15 Comments From: Arlene West Affiliation: Jun. 19, 2026 Keep the SEC as it is!

Arlene West, Business Owner

Happy Gardening,

Floral & Foliage
Arlene West
(360)509-3169

Container Design, Classes, & Consultation
Follow us on Facebook at https://www.facebook.com/Containers15/

Arlyn Lulewicz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Arlyn Lulewicz Affiliation: Jun. 19, 2026 Arlyn, retired in Wisconsin is wondering why anyone would want to lose any amount of savings? And why anyone would consider doing this???

Sent from my iPhone

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arnita_henson — Jun 19, 2026
Subject: S7-2026-15 Comment From: arnita_henson Affiliation: Jun. 19, 2026 Absolutely not. You will be opening the door to fraud, dishonest reporting and everything that goes with hiding money.

Sent from my Galaxy

Art Solis — Jun 19, 2026
Subject: S7-2026-15 From: Art Solis Affiliation: Jun. 19, 2026 CEO's should be held to the highest standards and accountability. Transparency for all invested and affected.
I firmly believe all employees and governance bodies should be required to take Ethics annual

training.
I have served as volunteer for 35 + years in many capacities, Financially elected and served on Board of Directors for Dow Great Western Credit Union as you know regulated by NCUA and DFPI. The regulators are there to protect the public's interest.
They get paid enormous salaries compared to their workers and should be held to the highest standards, monitored and being Fully transparent to key stakeholders.
I have served on PUSD G-O Bond oversight for 10 years and past Chair of Dow Great Western CU as well as board 30 years
Served on many more boards not financially related
Art Solis -Retired

Regards,
Art Solis

Sent from my iPhone

Arthur Hannigan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Arthur Hannigan Affiliation: Jun. 19, 2026 How could relaxing boundaries be for the good of all investors and society be at a time when enhanced oversight is needed? As we are now following the current regulations is not done, and enforcement is nonexistent

Sent from my iPhone

Artie and Esther Miller — Jun 19, 2026
Subject: S7-2026-15 From: Artie and Esther Miller Affiliation: Jun. 19, 2026 Quarterly reporting and CEO/CFO accountability is required for trust in the markets and fundamental fiduciary responsibility and transparency.

Artie Miller, Retired Executive-172 Wandering Oaks Way, Asheville, North Carolina 28805

Sent from my iPhone

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arturo robles — Jun 19, 2026
Subject: S7-2026-15 Comment From: arturo robles Affiliation: Jun. 19, 2026 I believe this proposal does not benefit investors. It leaves us in the dark and therefore, at risk. I oppose this proposal as ut threatens my financialsituation.
I have a small investment footprint and rely on friends for advice. If they don't have the required information, I will be in an ever more challenging position.

Arturo P Robles
Redding CA

ARTURO

Sent from my Android G1

Asha Murthy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Asha Murthy Affiliation: Jun. 19, 2026 We need quarterly reports for transparency and investment decisions making

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Ashley Sheehy Senior Program Manager — Jun 19, 2026
Subject: File No. S7-2026-15 From: Ashley Sheehy I think keeping required quarterly reporting improves transparency which as an investor I find important.

Ashvin Patel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ashvin Patel Affiliation: Jun. 19, 2026 Dear [Recipient Name/ Relevant Department],

I am writing to respectfully express my profound concern regarding the proposed legislative changes concerning the reporting period, and to strongly advocate for the retention of the current three-month cycle.

From the perspective of a retiree, the established three-month reporting period is indispensable for stable financial management and effective personal budgeting. This timeframe provides the necessary predictability that allows individuals, particularly those on fixed incomes, to plan their finances meticulously, allocate resources judiciously, and maintain a sense of economic security without experiencing undue stress or disruption.

The proposed new law, which, as I understand it, suggests alterations to this established reporting frequency, poses a significant risk to the financial stability and peace of mind of the retiree community. Introducing a different reporting schedule could lead to considerable uncertainty, complicate financial planning, and potentially impose unforeseen burdens or hardships on individuals who depend on consistent and predictable financial processes.

Therefore, I earnestly request that you reconsider any provisions within the proposed legislation that would deviate from the current three-month reporting period. Maintaining this cycle would demonstrably support the financial well-being, facilitate sound planning, and ensure continued stability for numerous retirees.

Thank you for your attention to this critical issue and for considering the profound impact of these decisions on our community.

Sincerely,

Ashvin Patel
Retiree

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aslaughter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: aslaughter Affiliation: Jun. 19, 2026 Please uphold quarterly reporting. A six-month interval is too extended.

Anita Slaughter
Retired
Rhode Island

Athena Marshall — Jun 19, 2026
Subject: S7-2026-15 Comment From: Athena Marshall Affiliation: Jun. 19, 2026 Keep The Quarterly Reports Verifiable & Posted. We need to see what these companies are doing & be able to monitor them, since WE invest in them.
Concerned Investors Want TRANSPARENCY TO CONTINUE.

Sent from my iPhone

Audrey Dorchak — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Audrey Dorchak Affiliation: Jun. 19, 2026 I am against this plan. It can't be passed. Why in the world would you want to pass this? We'll lose 1/3 of our savings! Start standing up for the people!!

Mrs Audrey Dorchak
Controller
Conroe, TX 77302

Thank you,
Audrey

Audrey Karahalios — Jun 19, 2026
Subject: S7-2026-15 Comments From: Audrey Karahalios Affiliation: Jun. 19, 2026 Please keep reporting at a quarterly basis! It's important to the investors. Thank you.

Sent from my iPhone

Audrey Parrett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Audrey Parrett Affiliation: Jun. 19, 2026 You're inviting more fraud. Enough is enough!

Audrey Summers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Audrey Summers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not let these companies go unchecked....they will only screw the American population

Thank you
Audrey

Aurora Cascante — Jun 19, 2026
Subject: S7-2026-15 Comment From: Aurora Cascante Affiliation: Jun. 19, 2026 Is very important to check more often. This is a volatile market. We can’t trust the Jew

Sent from my iPhone

Austin Brown — Jun 19, 2026
Subject: S7-2026-15 From: Austin Brown Affiliation: Jun. 19, 2026 The current rules requiring quarterly reporting should be kept. This keeps businesses accountable to employees, shareholders and the public. Anything less than quarterly reports is keeping everyone in the dark.
Thank you,
Austin Brown
Sr. Technical Publications Specialist
Prairie City, Iowa

Sent from my iPhone

Ava Avila — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ava Avila Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's important to have transparency in a democracy. You are here to protect and serve everyone not just the wealthy. Please don't fail your citizens.

Sincerely,
Ava Avila

Ava Widicker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ava Widicker Affiliation: Jun. 19, 2026 Keep the rules. Don’t change.

Sent from my iPhone

AW C — Jun 19, 2026
Subject: S7-2026-15 Comment From: AW C Affiliation: Jun. 19, 2026 Big Business is grinding us into the dirt - why do we have to keep giving them more and more power? NO, to the change.

Ayanna McKinnon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ayanna McKinnon Affiliation: Jun. 19, 2026 Keep full transparency and ethical practices.

Sincerly,
Ayanna Mckinnon

AZ Annie — Jun 19, 2026
Subject: S7-2026-15 Comments From: AZ Annie Affiliation: Jun. 19, 2026 As a stock holder, I rely on quarterly reports as part of risk assessment. I believe changing the frequency can and will lead to more corruption!

Donna M. Kesot, CPCU, MS/P, CLSSGB, ERM, BSF, AIS, CPE
dkesot@gmail.com

AZ Annie — Jun 19, 2026
Subject: S7-2026-15 Comment From: AZ Annie Affiliation: Jun. 19, 2026 The SEC change would only help inside traders and would hurt all other investors. It would take credibility away from the market, and hide responsibilty for bad leadership. It would allow stockholders t be defrauded.

Donna M Kesot, CPCU, MS/P, CLSSGB, ERM, BSF, AIS, CPE
Former Decision Scientist, Portfolio Underwriter, Offshore Security Manager, and more at USAA

dkesot@gmail.com

AZ Annie — Jun 19, 2026
Subject: S7-2026-15 Comment From: AZ Annie Affiliation: Jun. 19, 2026 The SEC change would only help inside traders and would hurt all other investors. It would take credibility away frkm the market, and hide responsibilty for bad leadership.

Donna M Kesot
Former Decision Scientist, Portfolio Underwriter, Offshore Security Manager, and more at USAA

Donna M. Kesot, CPCU, MS/P, CLSSGB, ERM, BSF, AIS, CPE
dkesot@gmail.com

B Baylon — Jun 19, 2026
Subject: S7-2026-15 From: B Baylon Affiliation: Jun. 19, 2026 Please leave maintain the status quo!

....from my cellular phone 📱

B Jarr — Jun 19, 2026
Subject: S7-2026-15 Comments From: B Jarr Affiliation: Jun. 19, 2026 Keep it. I want my quarterly reports.

Be inspired -- Visit us at www.GreenThumbsGalore.com
Connect with us on facebook -- www.facebook.com/GreenThumbsGaloreLLC

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b Moore — Jun 19, 2026
Subject: S7-2026-15 Comments From: b Moore Affiliation: Jun. 19, 2026 Brad Moore retired and recently disabled. I earned my money as an hourly worker. There was a time when I worked for Sarasota county mosquito control as the sole income earner for a family of 4 that I couldn't afford a 39 cent big gulp when we stopped at the 7-11 and had to take my vacation time working at a flower shop just to pay off my credit card because we had to charge food and diapers for our twins. After the boys graduated I finaly divorced and went back to a working poverty. My lunch consisted of a whopper and water. After 4years I was able to get things going again and was able to make investing a priority. I know this sounds like a sob story but it's the truth. You need understand after taking care of my home bound 92 year mother in law who recently passed for the last 12 years I would like to be able to finally enjoy life. I need to be able to keep a close watch on my investments, not just hope that everyone is honest and up front and has the best interests of the company and share holders in mind. During the beginning of the EV hype I lost a lot on a company named Arrival, who I believe lied and strung us along with claims of large future truck sales with UPS and breaking ground on factories in the US and Europe. They were pretty good at their lies. Should have been investigated. This is why, as a highly motivated individual who has physically worked and saved and always worked at doing the right thing, I don't trust everyone who sees money through the lens as just numbers or as a game. I need to be able to keep track of my investments. I have worked hard and done without things to ensure a comfortable final part of my life. Please do not pass this change, I need the opportunity to know what's going on with my investments every quarter and not just twice a year.

B Schwartz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: B Schwartz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's vital that the SEC cancel this proposal. Many Americans have lost faith in the honesty and integrity of the stock market and government. Please keep it fair for all and keep providing quarterly disclosures.

B Vrana — Jun 19, 2026
Subject: Comment on S7-2026-15 From: B Vrana Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay quarterly. The US. Economy with all of our global investments and dependencies is significantly different than it was in 1955. To abandon quarterly reporting would be a big mistake.

Barbara Vrana
Talent, Oregon

B W — Jun 19, 2026
Subject: S7-2026-15 Comments From: B W Affiliation: Jun. 19, 2026 As a former employee at a major financial firm, quarterly reports need to continue. Not reporting quarterly just allows companies to hide information that is essential to consumers.

B. Schadl — Jun 19, 2026
Subject: S7-2026-15 Comments From: B. Schadl Affiliation: Jun. 19, 2026 Keep qrtly reporting. Qrtly reporting is common business practice in managing a public company performance and reporting to corp boards. It would be unconscionable to withhold reporting to SEC for 6 months, too much important information could be held back compromising protection of investors, fair and efficient markets, and prevention of corporate fraud.
Bob Schadl, Colorado

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b.soko — Jun 19, 2026
Subject: S7-2026-15 Comments From: b.soko Affiliation: Jun. 19, 2026 Keep the field level. Leave the quarterly reports in place.

Sent from my Galaxy

BA Hough — Jun 19, 2026
Subject: S7-2026-15 From: BA Hough Affiliation: Jun. 19, 2026 GRRRRR! Corporations have too much everything including power.

Barb Ballou — Jun 19, 2026

Subject: S7-2026-15 From: Barb Ballou Affiliation: Jun. 19, 2026 Keep the public safe. Keep these people accountable. Don't give them opportunities to cover things up or to say that they didn't know. My husband and I have very few investments but cannot afford to lose them. We are retired and on a limited budget. My job was part time so my only retirement is Social Security and our few investments. Please protect them. Barbara Ballou, Retired Youth Services Librarian, New Boston, NH

Barb Baum — Jun 19, 2026
Subject: S7-2026-15 From: Barb Baum Affiliation: Jun. 19, 2026 Ann Johnson, retired with multiple accounts that I want to remain safe. Keep the quarterly reports one way to try get them to be honest. Not a big deal to sign more often. These wealthy CEOs should have more accountability not less

Sent from my iPhone

Barb Burke — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Barb Burke Affiliation: Jun. 19, 2026 I urge you to keep the quarterly reports. Why would you want to go back to the 1950's ? As an investor, I want an updated report- of my investments, not one that 1/2 year old. Too much can be lost in that period of time. As a retiree, that is not acceptable. Please think this through! I have worked hard, saved and invested wisely. That information is needed quarterly. Barbara Burke, Anoka county, Mn.

Sent from my iPhone

Barb Dunfee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barb Dunfee Affiliation: Jun. 19, 2026 We've seen what happens when companies don't report openly and often. I remember watching the ENRON meltdown on the evening news when the employees simply gave up and walked out the door with plants and coffee pots and anything else not nailed down because everything else was already gone -- their jobs, their retirement funds, their stability. Oversight keeps this from happening again. Keep the quarterly reports and the regulations holding upper management accountable.

--Barbara J. Dunfee, retired librarian, Rapid City, South Dakota

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Barb Leonard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barb Leonard Affiliation: Jun. 19, 2026 Just another way for rich jerks to mess over people that are not rich!😡😡😡 Leave it AS IS!

Barb Lyon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barb Lyon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Respectfully, as we plan for our retirements (largely funding them out of our own pockets), why

would you take strategic planning tools away from us? We have a finite number if years to carefully plan for retirement and for each of us that window shrinks every day. We need full visibility into our investments. Stop rigging systems in favor of corporations.

Barbara — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Affiliation: Jun. 19, 2026 Billionaires are getting enough breaks from Trump they don't need anymore

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barbara a. bradley — Jun 19, 2026
Subject: S7-2026-15 Comment From: barbara a. bradley Affiliation: Jun. 19, 2026 From Barbara A. Bradley, retired RN. Keep reporting public. I have retirement investments as well as other people have. We cannot afford to be dealing with business and investment fraud.

Barbara Arias — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Arias Affiliation: Jun. 19, 2026 Stay with quarterly

Yahoo Mail: Search, Organize, Conquer

Barbara Armitage — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Armitage Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We investors need to know quarterly how are investments are doing so that we can change direction if needed. A yearly report could mean that we lose a lot of oversight and a lot of money! It's not in investors' interests at all! Don't let this very bad business practice go through, please!

Barbara Bingham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Bingham Affiliation: Jun. 19, 2026 Transparency is imperative!

Sent from my iPhone

Barbara Carroll — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Barbara Carroll Affiliation: Jun. 19, 2026 Unnecessary and unsafe change. As a banker for 45 years regular, frequent reporting is an absolute for reducing fraud as well as unintentional errors.

Barbara Carroll

980-395-2475

Barbara Crocker — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Crocker Affiliation: Jun. 19, 2026 Make them more accountable, not less please! I depend on my investments and follow my accounts closely. Please don't give them a chance to make their money grow on my back.
Barbara Crocker
29 Carroll Ct
NL, CT
Sent from my iPhone

Barbara Duncan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Duncan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We've been down this road before with disastrous results. We all lost significant money while the wealthy got off as usual.
Additionally, anything can happen in six months and has happened in the not so distant past. It's just too long to wait for financial reports when our savings are on the line.
Please don't allow this to happen. There is too much to lose.

Barbara Edler — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Barbara Edler Affiliation: Jun. 19, 2026 This is just another way to transfer money from the working to the wealthy. This is not going to Make America Great Again. It is going to make a small percentage of wealthy people to be even better off.
Stop the nonsense.

Barbara Fischer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Fischer Affiliation: Jun. 19, 2026 Everything moves so quickly today- in our daily lives at school and work- and of course in businesses of all kinds. And information is much easier than ever to track and to report. This is NOT the time to allow businesses to go dark and report less often to stakeholders. SEC: keep reporting quarterly—semi-annually is NOT enough. If anything, there should be more reporting. And, it could make it even harder for citizens to monitor their investments. Thank you,
Barbara Fischer, retired

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barbara gabriel — Jun 19, 2026
Subject: S7-2026-15 Comments From: barbara gabriel Affiliation: Jun. 19, 2026 Barbara, a teacher: this sucks so bad that it's impossible to put into words.

Barbara Gardner — Jun 19, 2026

Subject: S7-2026-15 Comment From: Barbara Gardner Affiliation: Jun. 19, 2026 Quarterly reporting is fine. Monthly reporting is nothing more than make more work.

Barbara Gomez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Gomez Affiliation: Jun. 19, 2026 Please don't change the rules. Quarterly disclosures allow investors to make informed decisions. Please don't turn investing into playing roulette while blindfolded.

Barbara Gregory — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Gregory Affiliation: Jun. 19, 2026 There just seems to be no end to the rich aiding and abetting the rich. STOP THIS CRAP. We NEED to keep an eye on Corporate America, Big Pharma, Big Ag, all of the bigs. They DO NOT HAVE OUR BEST INTERESTS AT HEART. THEY DO NOT.

Barbara Harney — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Harney Affiliation: Jun. 19, 2026 Keep it. No 2x a year!! Barbara C Harney Retired Secretary, accounting. New Irleans , La 70123 Fraud is too tempting.

Barbara Hauge — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Hauge Affiliation: Jun. 19, 2026 It should be reported quarterly for accountability purposes. I am a stockholder in several companies. I want to know the quarterly reports. I want to know how they’re doing. I wanna know the quarterly reports on the government spending. Just like I need to know my own spending Barbara Hauge CEO of my own finances.

Sent from my iPad

BARBARA HIRSCH — Jun 19, 2026
Subject: S7-2026-15 From: BARBARA HIRSCH Affiliation: Jun. 19, 2026 Keep the quarterly accountability!

Sent from my iPhone

Barbara Ida — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Ida Affiliation: Jun. 19, 2026 Does it really make sense to cut SEC report time in half during the most corrupt and grift ridden administration in U.S. history? There is no need to give insiders even more opportunity to cheat. Let’s keep it frequent, honest and open.

Barbara Ida
Melbourne, Florida

Barbara Katzenstein — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Katzenstein Affiliation: Jun. 19, 2026 When and where our funds are invested demands transparency.To the Securities and Exchange Commission:

Barbara Kleefeld — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Kleefeld Affiliation: Jun. 19, 2026 Quarterly reporting. Why would you change something that's working unless it's to benefit other people illegally

Sent from my iPhone

Barbara Kristoff — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Kristoff Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this ! We need a functioning democracy, and this is part of it!
The middle class will be decimated with this ruling! You must protect people other than the very rich!
Thank you
Barbara Kristoff

Barbara Laroa — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Laroa Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposed rule will allow companies to hide vital investment information from retail investors for long periods (6 months!) essentially guaranteeing losses for retail investors. This rule would also allow fraud to balloon before being discovered. This rule will hit retail investors like myself the hardest since we have no way to get timely information about the companies we invest in.
I urge the SEC to shoot down this proposed rule. It would absolutely devastate retail investors.

Barbara Levine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Levine Affiliation: Jun. 19, 2026 SEC needs to keep requiring quarterly reporting. In this day of technology, there should be no reason to expand this window. Businesses need to keep everything above board and transparent. If they are not following the rules, they don't need more time to be "creative".

Sent from my iPad

Barbara MacVean — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara MacVean Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is your responsibility to provide transparency and accountability in your business decisions and financial transactions. I expect you to continue to publish your reports quarterly.

Barbara Malisow — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Malisow Affiliation: Jun. 19, 2026 The safeguards introduced due to Enrons abuse are still needed now more than ever. Do not roll these back!! Keep quarterly signed reporting

Sent from my iPhone

Barbara McIntyre — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara McIntyre Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm a very concerned citizen and would love to share my views with the securities and exchange commission. I do not understand the reason to stop the quarterly reporting. Less information is never preferable to more information. My friend that's helping me make investment decisions to try and make my money stretch as long as I live, relies heavily on these reports. I am learning how to read and understand a lot of this information, so please don't take it away from me. And those that help me to learn more about investing, rely heavily on these quarterly reports. So please don't take it away from them either. I can't help but feel that this has to do with taking away some of the transparency. And we all know that in the investment industry that's never a good thing.
Sincerely, Barb Mcintyre

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barbara mckinley — Jun 19, 2026
Subject: S7-2026-15 Comment From: barbara mckinley Affiliation: Jun. 19, 2026 KEEP REPORTING QUARTERLY !!!!DON’T GO DARK !!!!!!SOUNDS SUSPICIOUS & SINISTER !!!!!!!!!!

Barbara Meyer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Barbara Meyer Affiliation: Jun. 19, 2026 Why go back in time? It’s not broken, leave it alone!

Get Outlook for iOS

Barbara Moore Schlote — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Moore Schlote Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are needed to provide accountability and transparency. Please vote to

continue these disclosures.

Barbara Northington — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Northington Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SEC proposal is bad for the common investor

Barbara Odom — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Odom Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
With monopolies being allowed to continue, and fair market competition stomped on, reducing the reporting requirements only weakens public trust.

Barbara Oliva — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Oliva Affiliation: Jun. 19, 2026 Quarterly reporting is an absolute must and help maintain transparency in the market, a vital element to investors and the public as a whole. Changing to semiannual reporting equals less information, less often and more room for nefarious activity that does not benefit or reflect the desires of average stockholders. Quite frankly, changing to semiannual reporting equals another way to “rig “ the markets. As a stockholder, I am totally against changing from quarterly reporting,

Sent from my iPhone

Barbara Peters — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Peters Affiliation: Jun. 19, 2026 Keep it 4 times a year!

Barbara Powell-Schager — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Powell-Schager Affiliation: Jun. 19, 2026 Cutting quarterly account means cutting accountability. People should know how businesses are doing so they can make informed decisions on whether to invest in them.

Barbara Powell-Schager
Retired School Librarian

Barbara Price — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Price Affiliation: Jun. 19, 2026 Barbara Price, director, Aging in Community. Investments are our response to the advice to save for retirement, all of us aware that social security would not be enough, and I under unneeded threat by conservative

politicians. Though we are following all guidance to shift investments as we get closer to needing those funds, we cannot afford any losses. Projections for significant declines, not just on earnings but on accumulated funds would be punishing and remove our safety in aging. We don't have enough as it is with the latest inflation rayes

Sent from a mobile device

Barbara Ramirez — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Ramirez Affiliation: Jun. 19, 2026 Those who knew of oil pollution and of damage by spills long ago and did nothing to save people, animals, birds, the gulf, ocean, beaches etc. should be held accountable and prosecuted.

Barbara Rice — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Rice Affiliation: Jun. 19, 2026 Barbara Rice, Retired Medical Sonographer
This is nonsense. Another scam we need to petition against. Why this, why now??

Barbara Richards — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Richards Affiliation: Jun. 19, 2026 The quarterly report system was set up to protect all of us. Don't undo wisdom for the convenience of the money class.
Barbara Richards
575 PrairieWind Way
Viroqua WI 54665

Sent from my iPhone

Barbara Robinson — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Robinson Affiliation: Jun. 19, 2026 To the SEC.
We must continue to receive quarterly reports in order to maintain accountability in corporate financial information. As a senior, it's important to me to know what is happening to my investments on a
regular basis. I think quarterly is more useful than just 2 times a year.
Sincerely,
Barbara Robinson, retired teacher.

Barbara Rosvold — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barbara Rosvold Affiliation: Jun. 19, 2026 Barbara Rosvold.
I am strongly against the change from quarterly reporting. I am a retired RN and rely on investments for the majority of my income. I need that reporting and transparency to maintain that income.

History.has shown significant negative effects of decreased reporting. Do not change the current schedule.

Barbara Rosvold
bsrosvold@gmail.com

Barbara S — Jun 19, 2026
Subject: S7-2026-15 From: Barbara S Affiliation: Jun. 19, 2026 We need consistent reporting. It is easier for all concerned to create and read timely reports. Trends and/or problems can be recognized and rectified earlier. There is no reason to extend periods between reports. Especially with computerized generation of data it's a matter of "click format, summarize, and send"
.

Barbara Sturtevant
2902 Park Ave.
Wilmington, NC

C: 781 771 6627

Barbara Schneider — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Schneider Affiliation: Jun. 19, 2026 Why the change? What are you trying to hide? Profiteering? Don't change the quarterly reports.

Barbara Schuhmann — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Schuhmann Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change the rules requiring quarterly reporting certified by the corporation's leader. Investors rely on this information in making investment decisions. Investors need to have confidence in the system, or they will get out of that system. Uphold our markets and public confidence in them by keeping the requirement for quarterly reports.
Thank you.
Sincerely,
-barbara

Barbara Shumard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Shumard Affiliation: Jun. 19, 2026 I am retired and on a fixed income. I need the more frequent quarterly reporting to manage keeping my income consistent. Do not reduce the quarterly reporting requirements, please.

Thank you.

Barbara E. Shumard

Barbara Sipes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Sipes Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is not morally right to hide important information on the markets from American citizens. Doing so interferes with decision on investments and makes circumstances ripe for fraud on your end! We already have limited trust. Who do you think you are to withhold reports? You're no better than the rest of us--never forget that!
Sincerely,
Barbara Sipes

Barbara Spike — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Spike Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
If reporting gets extended another three months, companies who produce products for a profit bad/illegal accounting could hide for more months - leading not only to lengthier audits, but jail time,and bankruptcy!
Don't let companies off the hook. keep the reporting to three-month intervals!

Barbara Stewart — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Stewart Affiliation: Jun. 19, 2026 Are you going to be another arm
of the government to screw us little folks? You could be the one that saves us.

Barbara Vander — Jun 19, 2026
Subject: S7-2026-15 From: Barbara Vander Affiliation: Jun. 19, 2026 As a CPA and CFO/Treasurer, there is not much of value in tyr quaterly reports. Getting info later is even harder to make judgement calls. Keep the quarterly reporting.

Thanks,
Barbara Vander

Barbara Vogel retired teacher — Jun 19, 2026
Subject: File No. S7-2026-15 From: Barbara Vogel We need to keep any safeguards. We certainly don’t need fewer. White collar crime is out of control!

Barbara Weteska — Jun 19, 2026
Subject: S7-2026-15 Comments From: Barbara Weteska Affiliation: Jun. 19, 2026 What are you hiding? It's our right to see theses reports. rts

Sent from AT&T Yahoo Mail on Android

Barbi Smith — Jun 19, 2026
Subject: S7-2026-15 From: Barbi Smith Affiliation: Jun. 19, 2026 Yes keep the quarterly reports!

Barclay Leib — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Barclay Leib Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a Certified Fraud Examiner who has assisted the SEC uncover a variety of financial malfeasances, I believe that the Agency's entire focus is moving entirely in the wrong direction at present.
We have been living in an era of acute and prevalent fraud where people are just hiding behind disclaimers as protection. Disclaim that you are about to rip some retail investor's eyeballs out through any number of paths (dilution, stock option awards to management at 0 cost, business status that capitalizes undue costs, etc) and it is almost ok in today's world.

Allowing companies to report less often rather than quarterly will just make this situation worse.

As it is, the SEC barely does anything when reporting entities are significantly late in their report issuance.

in my humble opinion, Atkins is sewing the seeds at present for many future problems.

Bard Boston — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bard Boston Affiliation: Jun. 19, 2026 Quarterly results are critical, but forward guidance could go.

Yahoo Mail: Search, Organize, Conquer

Barr Nobles — Jun 19, 2026
Subject: S7-2026-15 From: Barr Nobles Affiliation: Jun. 19, 2026 We Must learn from the past and stop repeating mistakes. Save Quarterly Reporting. I am a registered voter in Florida and have never missed voting in an election since 1972. The Enron scandal was a Huge lesson in how easy it is to Cheat and Lie and Defraud Americans. We Cannot allow a return to a time when companies/ corporations are left “unchecked,” Save Quarterly Reporting!!!!!

Sent from my iPhone

Barry Kula Independent sales & marketing consultant — Jun 19, 2026
Subject: File No. S7-2026-15 From: Barry Kula Subject: Oppose Reducing Public Company Reporting from Quarterly to Semiannual I am an individual investor and strongly oppose any proposal to allow public companies to report financial results only twice a year instead of quarterly. Quarterly reporting provides information that I and many other investors rely upon to make informed investment decisions. Public markets function best when investors have timely access to company performance data. Extending the reporting interval to six months would leave investors operating with stale information for much longer periods. Reducing reporting frequency would also create a greater information imbalance between corporate insiders and ordinary investors. Company executives, directors, and others with access to internal information would continue to know how the business is performing, while public shareholders would have to wait much longer for meaningful updates. Longer reporting gaps increase the advantage enjoyed by insiders and reduce market transparency. Some have suggested that semiannual reporting could be optional. However, making it optional does not solve the problem. In many cases, the companies whose investors most need frequent updates—such as firms facing operational challenges, rapid changes in performance, or uncertain business conditions—may be the very companies that choose to provide less information. Investors should not be placed in a position where they receive less transparency simply because management prefers it. Finally, any cost savings achieved by reducing reporting frequency are unlikely to outweigh the costs imposed on investors through reduced transparency, less informed decision-making, and potentially less efficient markets. Public companies benefit from access to public capital, and regular disclosure is a fundamental responsibility that comes with that privilege. For these reasons, I urge the SEC to maintain quarterly reporting requirements for public companies. Thank you for considering my comments

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Barry Lasher — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Barry Lasher Affiliation: Jun. 19, 2026 My name is Barry H Lasher. I am a retired CIO for the Clerk of Court, Seventeenth Judicial Circuit located in Broward County, Florida. My wife and I have invested heavily in both funds as well as common stocks for many years relying on mandated reporting by the respective entities. These corporations are well established to continue reporting on a quarterly basis as they have done for decades. There is no plausible reason that their reporting requirements now need to be reduced. Public corporations owe frequent disclosure to the public whom they wish to have invest in their enterprises. Maintain the quarterly reporting requirements and maintain public trust in the process.

Barry McCloud — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barry McCloud Affiliation: Jun. 19, 2026 We need more predictability in the market.
Reducing quarterly reporting does not help John Q Public.

BMcC

Barry Musselman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Barry Musselman Affiliation: Jun. 19, 2026 Seems to me this would limit the intel needed for the small investors to make informed decisions on investments. Small investors would have the most to lose.

Sent from my iPhone

Barry Singer — Jun 19, 2026
Subject: File No. S7-2026-15 From: Barry Singer Your proposal to allow companies the option of semi-annual reporting is very troubling. Mandatory quarterly reporting is vital in keeping investors informed of price-related corporate information, More importantly, it helps protect investors from fraud. Semi-annual reporting, although it saves companies some administrative expense, has the very real danger of providing a great opportunity for unethical insider behavior. Bad actors within companies would have double the time to act on, and illegally profit from, information that the rest of us are not privy to. This sort of malfeasance is a problem now; it would be absolutely worse if the option of every-six-month reporting is offered. If the SEC is truly interested in protecting investors, it must enforce quarterly reporting for all public corporations. Thank you for taking this into consideration.

Barry Swedlow — Jun 19, 2026
Subject: S7-2026-15 From: Barry Swedlow Affiliation: Jun. 19, 2026 Do NOT I give in to the Wall Street crooks!!! 😡

Sent from my iPhone

Bart Ewer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bart Ewer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
look, we're losing faith in you on every level and by that I mean government.Please don't disappoint us by selling out to billionaires and corporations again. company should not be able to hide vital information from public investors.

Basil Buchko — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Basil Buchko Affiliation: Jun. 19, 2026 This is insanity! Less disclosure means more corruption. Less disclosure means lower returns. I've spent my working life saving, please don't destroy my future so billionaores can have more. We don't need that. We need publicly traded companies to report quarterly.

Basil Buchko
Manitowoc, WI

Bayou Wheel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bayou Wheel Affiliation: Jun. 19, 2026 It needs to stay quarterly

Sent from my iPhone

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bbeale — Jun 19, 2026
Subject: S7-2026-15 Comment From: bbeale Affiliation: Jun. 19, 2026 Rebecca Beale, retired CPA and Certified Government Financial Manager.

Accountability, Integrity and Reliability must be a part of Financial reporting for it to be fair for everyone. Do not change anything that would reduce anyone's access to timely financial information.

Beatrice Tilley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beatrice Tilley Affiliation: Jun. 19, 2026 It's our right to know what is happing with our money on a quarterly basis. Do not change to semi annual!

Sent from my iPhone

Beatriz Baldan — Jun 19, 2026
Subject: S7-2026-15 From: Beatriz Baldan Affiliation: Jun. 19, 2026 We need the quarterly reporting. If not, they will fly solo, doing whatever they need to cheat people.

Becca Aune — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Becca Aune Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Prove to the people of this country that you care about anyone besides the already wealthy. I'm serious. Keep the reports at least quarterly. I'm a poor person, but even I have a small share of stocks from work.
My mother has more stocks and if you take away pertinent information, you will be actively harming my mother and I and so many other US residents.
If you take away these, it'll look like you're attempting to hide something. Governments that do that inevitably run into issues.
Does 1790's France ring a bell? No? How about late 1700's colonial America? I'd hate to throw all your tea in the ocean.

Becka Hines — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Becka Hines Affiliation: Jun. 19, 2026 rebecca hines, pharmacy manager with Publix and I want to keep company reports quarterly. This allows me to better understand and follow my investments and keeps companies more transparent in their

financial situations. please do not roll back to 1955 reporting!

Becky A — Jun 19, 2026
Subject: S7-2026-15 Comment From: Becky A Affiliation: Jun. 19, 2026 We want Quarterly reporting. Do whats best for customers not companies . Its our money we need to know growth or decreases in funds in a timely manner.

Sincerely,
Rebecca Atkinson

Becky Brinkley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Becky Brinkley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I've worked hard for my little money. I want transparency regarding my little investment.

Becky Childress — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Becky Childress Affiliation: Jun. 19, 2026 It is necessary!

Sent from my iPhone

Becky Godbey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Becky Godbey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is critical investors and investment companies receive accurate quarterly disclosures. This information allows myself and my investment firm vital information when making decisions about where to invest my money. It is wrong to consider public companies will not have to make these important disclosures. These quarterly disclosures help ensure that I am getting the best investment returns.
These quarterly disclosures are also a way to keep fraudulent behavior in check. It is a good tool for checks and balances. There is greater transparency when a public company is having to report disclosures quarterly.
Please require public companies to continue to make these comprehensive quarterly reports.
Thank you.

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becky mccombs — Jun 19, 2026
Subject: S7-2026-15 Comments From: becky mccombs Affiliation: Jun. 19, 2026 I am retired and required that I pay attention to the money that I've saved my entire life. Quarterly accounting keeps everybody on their toes and paying attention to my money. It concerns me that you're trying to change that. Why would you want to keep the activity of my money a secret from me. It sounds to me like it is just another way to keep people in the dark.

Becky Silvaggi — Jun 19, 2026
Subject: S7-2026-15 From: Becky Silvaggi Affiliation: Jun. 19, 2026 We the people are outraged. I'm Becky Silvaggi - a Realtor in Madison AL. I never imagined I'd spend my "golden years" watching this insane free-for-all.

Becky Siscoe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Becky Siscoe Affiliation: Jun. 19, 2026 Quarterly reporting is important for the investor and better way to keep management on their toes.

Becky, retired accountant

Belinda Hill — Jun 19, 2026
Subject: S7-2026-15 Comments From: Belinda Hill Affiliation: Jun. 19, 2026 My name is Belinda Hill, and I am a barista at Starbucks. I want to bring to your attention that all employees who join the company are entitled to receive shares. It is important to consider this aspect before making any decisions, as disregarding it could lead to significant consequences. Please take this into account before proceeding.

Yahoo Mail: Search, Organize, Conquer

Belva Lauvray — Jun 19, 2026
Subject: S7-2026-15 Comment From: Belva Lauvray Affiliation: Jun. 19, 2026 Keep it @ quarterly!! You use our $$ we need to be informed how it’s doing!

Sent from my iPhone

Ben — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ben Affiliation: Jun. 19, 2026 Benjamin Baldassare, engineer

I use this data to make investing decisions, quarterly earnings reports are important

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Benjamin Armstrong — Jun 19, 2026
Subject: File No. S7-2026-15 From: Benjamin Armstrong My name is Benjamin Armstrong; I am a legal secretary in Plano, Texas. A modern attempt to move away from quarterly reporting would be terrible for the economy, as well as the lives of millions of Americans. This should be obvious to anyone with two or three working brain cells who understand how it went the last time we tried it. Any politician who supports this proposed change should, and likely will, lose their position come the next election.

Benjamin kaskel — Jun 19, 2026
Subject: File No. S7-2026-15 From: Benjamin kaskel I would just like to urge the SEC to not reduce earnings reports by half. I think it is important that the general public has a fair playing field to see what is going on in the companies of which they own shares. This would definitely give a leg up to the large scale industrial investors. I think it is so important for companies to continue to report quarterly earnings and I would urge the SEC not to reduce the frequency of these reports by half.

Bernadette Counts — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bernadette Counts Affiliation: Jun. 19, 2026 This change would benefit sophisticated investors and insiders, not retirees like me. We need more information not less. It would be tantamount to hiding information. —Bern Counts

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Bernadette Kloss — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bernadette Kloss Affiliation: Jun. 19, 2026 With today's computers and automation there is no way it's a burden on companies to produce this information.

This used to take weeks when done manually, it's much faster and easier with advanced computer technologies which SEC companies ALL use.

I performed this function for decades before the deployment of advanced computer systems and after.

Bernadette Kloss

Sent from my iPad

Bernadette Mcneal RN — Jun 19, 2026
Subject: File No. S7-2026-15 From: Bernadette Mcneal Leave quarterly reporting. Fraud is everywhere and we need more transparency, not less.

Bernadette Poster — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bernadette Poster Affiliation: Jun. 19, 2026 Keep things as is and be transparent.

Sent from my iPhone

Bernard Londino — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bernard Londino Affiliation: Jun. 19, 2026 Let's not leave the retail investors in the dark. Many years ago earnings went from semi- annual to quarterly. Investors felt they were included in financial portion of company reports. Before , semi annual reporting shut

out most retail investors. Because institutions have prior information. If we have to go back to that there will probably be a mass exit by retail of the stock markets. We're not going to invest at a disadvantage of information. Thanks Bernie

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bernie mcneal — Jun 19, 2026
Subject: S7-2026-15 Comments From: bernie mcneal Affiliation: Jun. 19, 2026 Mrs Bernadette Mcneal, RN. There is fraud everywhere and this would make it harder to find. People should be able to account for their money and know the risk they are taking. Less transparency is not what we need right now. Leave quarterly reporting.

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bert fortune — Jun 19, 2026
Subject: S7-2026-15 Comments From: bert fortune Affiliation: Jun. 19, 2026 It keeps everything open to everyone know secrets no backroom bull **** honesty out in the open

Yahoo Mail: Search, Organize, Conquer

Beth Ackerman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beth Ackerman Affiliation: Jun. 19, 2026 Why make it easier to commit fraud?

Beth Ackerman
Resources International
410-340-1363

Sent from my iPhone

Beth Ann Edwards-Devine — Jun 19, 2026
Subject: S7-2026-15 From: Beth Ann Edwards-Devine Affiliation: Jun. 19, 2026 There has to be accountability!

Beth Ann Edwards-Devine
Diverse Learner Educator

Certified Yoga Instructor
RYT 200

Beth Beck — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Beck Affiliation: Jun. 19, 2026 Stop attempting to help fraud and other illegal practices be hidden! Government and businesses are at all time lows in consumer/voter confidence. This just loos like another group has accepted
bribes to hide things from the public. This isn't rocket science people.

Beth Beck
Retired investor

Yahoo Mail: Search, Organize, Conquer

Beth Burnett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Burnett Affiliation: Jun. 19, 2026 KEEP THE QUARTERLY REPORTS. All investors, especially the smaller ones need regular, complete, and timely information. Given today's technology, what is the reasoning to cut investors access to information? Consider also the current situation of various 'insiders' profiting (sometimes hugely) from data unavailable to the average investor; is this movement wise? This system has been working reasonably well for half a century - why change it? Especially in this direction? Just another blow to individual right?

Beth Christensen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Christensen Affiliation: Jun. 19, 2026 Why are we regressing? This doesn’t protect the average citizen and their pension fund at all. It protects billionaires and large companies. This is a huge step back.

Sent from my iPhone

Beth Darr — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Darr Affiliation: Jun. 19, 2026 Would YOU give your money to a company who only reports their earnings every 6 months? We wouldn't either. Keep it Quarterly.

Beth Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beth Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is just another way to favor the most wealthy people at the expense of the regular folks. Give everyone a fair opportunity. Deceptive markets are bad business.

Beth Ekner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Ekner Affiliation: Jun. 19, 2026 Companies have a responsibility to their shareholders and the public.
Quarterly reporting reporting is essential to transparency.

B. Ekner

Sent from my iPad

Beth Erbelding — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beth Erbelding Affiliation: Jun. 19, 2026 ttTo the Securities and Exchange Commission:: Quarterly reports are essential to those of us that have small amounts of money saved towards the future I need to be able to make decisions based on these reports if the timing were to change I don't believe it would be possible to make decisions based on a timely manner Do not change the reporting timetable

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Beth Gadoci — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beth Gadoci Affiliation: Jun. 19, 2026 This scheme to keep Americans in the dark for six months at a time is unlawful, and continues 47's track of doing what he wants, when he wants without Congressional approval. STOP THIS NOW!

Elizabeth Gadoci
Real Estate Investor
Olney, Maryland

Beth Jungck — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beth Jungck Affiliation: Jun. 19, 2026 Keep it as is!!! Cheating will be rampant immediately. What a nasty plan.

Sent from my iPhone

Beth Katz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beth Katz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposed rule makes no sense to me. In this age of digital prowess, the work to produce report should be less than it ever has been Markets work best with full information that is timely. Reducing reporting from quarterly to twice a year will make the markets less efficient and more prone to fraud. It seems counter productive to the SECs mission.

Beth Kennedy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Kennedy Affiliation: Jun. 19, 2026 I know the oligarchs want this new rule (bi-annual reporting) but middle-class Americans do NOT.

Beth Kennedy
1 Beach 105th St.
Apt 3L
Rockaway Park, NY 11694

Beth Laubach — Jun 19, 2026
Subject: S7-2026-15 From: Beth Laubach Affiliation: Jun. 19, 2026 Keep reporting to keep the trump admin honest.

Thank you,
Beth Laubach

Beth Mooney — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Mooney Affiliation: Jun. 19, 2026 To Whom It May Concern:

The SEC's mission is to protect investors, maintain fair and orderly markets, and facilitate capital formation. Protecting investors is first in that mission because without that protection, trust collapses and the markets will soon follow.

Corporations may find quarterly reporting inconvenient but without this level of accountability, Americans who rely on these reports to make timely decisions about our investments will be harmed. Quarterly reporting is not too much to ask of them.

The SEC is supposed to have our backs, not scratching the backs of the corporations they are charged with overseeing. Keep the quarterly reporting requirements. It's the cost of doing business and maintaining faith with investors.

Thank you,

ELIZABETH MOONEY

bethkmooney@gmail.com

Beth Mosshart — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beth Mosshart Affiliation: Jun. 19, 2026 As a financial professional who values transparency and clear reporting, I strongly urge the SEC to keep reporting

quarterly. Half a year is WAY too long between reports from corporations and their boards.

Bethany W. Mosshart
Chief Operating Officer and Director of Administration

Get Outlook for iOS

Beth Slavkovsky — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth Slavkovsky Affiliation: Jun. 19, 2026 We as American Citizens are held accountable all the time. Your time is running out and soon. Is there any reason you don't have to account as always? We only have reporting quarterly to keep you accountable! Change nothing or oversite committees begin! Haven't we been punished enough?

Beth T — Jun 19, 2026
Subject: S7-2026-15 Comment From: Beth T Affiliation: Jun. 19, 2026 Quarterly statements definitely.

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bethany padron — Jun 19, 2026
Subject: S7-2026-15 Comment From: bethany padron Affiliation: Jun. 19, 2026 Corporations that are large enough to require SEC reporting need to be help responsible for quarterly reporting. Any number of factors from industrial disasters to international interference to internal malfeasance by individuals can drastically effect the projections and trust in a company that effects hundreds of thousands of people directly or transactionally. Keeping quarterly reporting is part of maintaining transparency and faith in the institution of the SEC and the companies regulated by it.

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bethany.fieldhouse — Jun 19, 2026
Subject: Comment on S7-2026-15 From: bethany.fieldhouse Affiliation: Jun. 19, 2026 I am Bethany Fieldhouse-Elliott, Fitness Trainer, living in Shingle Springs, CA.
I am an investor. I do NOT want to change corporate reporting from quarterly to semi- annual periods.
My investments must be monitored and scrutinized more often than every 6 months. I worked my tail off in low paying jobs for more than 50 years to save and invest in our economy. I'm tired.
I need an investment income that will supplement my social security income. That means tracking and adjusting is necessary every 3 months.

Please do NOT allow for semi- annual reporting!

Thank you,

Bethany Fieldhouse-Elliott

Fitness Professional. "Strong is the new beautiful."

Betsy Drapela — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betsy Drapela Affiliation: Jun. 19, 2026 For the love of God, quit trying to screw the American people!!!

Sent from my iPhone

Betsy Gillen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betsy Gillen Affiliation: Jun. 19, 2026 Do not allow this. This will only allow greater corporate fraud. Any politician voting for this action is obviously in the pocket of these corporations. Help enhance corporate integrity and vote against this proposal.

Cheers,
Bets

Be the reason someone feels welcomed, seen, heard, valued, loved and supported.

Please excuse any spelling,
word choice, or grammatical errors. Unfortunately, I hit the send key too soon sometimes before proofreading my message.

Betsy Saddler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betsy Saddler Affiliation: Jun. 19, 2026 I am writing as an individual retail investor who relies on timely, transparent information to make responsible financial decisions. I strongly oppose any rule that would reduce or weaken quarterly disclosures by public companies.

Quarterly reporting is not an abstract regulatory requirement — it is the only consistent window I have into a company's performance, risks, and management decisions. These disclosures allow me to evaluate whether a company is being run responsibly, whether its strategy is working, and whether my investment remains appropriate for my financial goals and risk tolerance. Removing or weakening these disclosures would blindfold the very people the SEC is meant to protect. Retail investors cannot make sound decisions when information is withheld or delayed.
I urge the SEC to maintain — and ideally strengthen — quarterly reporting requirements. Transparency is the foundation of fair markets. Please do not take vital information away from the public.

Betsy Saddler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Betsy Saddler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am writing as an individual retail investor who relies on timely, transparent information to make responsible financial decisions. I strongly oppose any rule that would reduce or weaken quarterly disclosures by public companies.
Quarterly reporting is not an abstract regulatory requirement — it is the only consistent window I have into a company's performance, risks, and management decisions. These disclosures allow me to evaluate whether a company is being run responsibly, whether its strategy is working, and whether my investment remains appropriate for my financial goals and risk tolerance.
If companies are allowed to disclose less frequently or with less detail, retail investors like me will be placed at a significant disadvantage. Large institutional investors already have access to sophisticated research tools and direct communication channels with corporate leadership. Reducing quarterly transparency would widen that gap even further, leaving ordinary investors with delayed, incomplete, or outdated information. Removing or weakening these disclosures would blindfold the very people the SEC is meant to protect. Retail investors cannot make sound decisions when information is withheld or delayed. I urge the SEC to maintain — and ideally strengthen — quarterly reporting requirements. Transparency is the foundation of fair markets. Please do not take vital information away from the public.

BETSY STILES — Jun 19, 2026
Subject: S7-2026-15 From: BETSY STILES Affiliation: Jun. 19, 2026 Keep it 4 times a year! We want more accountability not less...

Sent from my T-Mobile 5G Device
Get Outlook for Android

Bette Davies — Jun 19, 2026
Subject: S7-2026-15 From: Bette Davies Affiliation: Jun. 19, 2026 Keep it QUARTERLY! They close the books monthly. Reporting publicly quarterly allows greater transparency for spotting trends and inconsistencies. It must require signatures.

Bettina Ramey — Jun 19, 2026
Subject: S7-2026-15 From: Bettina Ramey Affiliation: Jun. 19, 2026 We've had enough !! Do the quarterly

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Betty Ann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Ann Affiliation: Jun. 19, 2026 I think, once again, it gives a financial edge to the people who need it the least!
Elizabeth Davis

Sent from my iPad

Betty Barrett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Betty Barrett Affiliation: Jun. 19, 2026 Betty and Mike Barrett My husband and I are veterans, we have five kids who have become well educated and contributing adults, two of them have life long disabilities, that has not stopped them. We also worked in the private sector and have two retirements and have invested wisely. We are not wealthy by any stretch of imagination, but we can pay our bills and meet our needs. Being able to follow our investments and see real time trends and track troubling changes allows us the opportunity to make wise decisions about our retirement funds and hopefully, protect our ability to take care of ourselves as we age. Removing transparency by eliminating quarterly reporting could become an issue for investors like ourselves and millions of other retired people. Please do not allow the quarterly reporting to be changed.
Thank you.

Betty Eakes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Betty Eakes Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This rule is in place to protect me, the consumer, from information hidden by investment companies. I use this information to make informed investment decisions. It also offers a check and balance for security investment companies.

Betty Freasier — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Betty Freasier Affiliation: Jun. 19, 2026 I strongly oppose the elimination of quarterly reporting due to potential impact to the overall valuation of my life savings. Do not go backwards to 1955 standards.

Betty Freasier
Retired Banker
Business owner
3815 US Highway 181 N
Floresville, TX 78114
210-313-0926

Sent from my iPhone

Betty Hardin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Betty Hardin Affiliation: Jun. 19, 2026 Keep it Quarterly not twice a year.

Sent from my iPhone

Betty Hollowell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Betty Hollowell Affiliation: Jun. 19, 2026 Maintain quarterly reporting!!

Sent from my iPhone Betty

Betty Landercasper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Landercasper Affiliation: Jun. 19, 2026 Betty Landercasper
Retired veterinarian in Minnesota.
Company quarterly reporting keeps them honest and keeps investors current. Please don't stop this important practice.

Sent from my iPhone

Betty Olive — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Betty Olive Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Re/Public companies MUST CONTINUE providing investors and traders with high quality, detailed information every quarter.
In my opinion, As a small business owner of many decades, I do believe, like many others who care to be a contributors for the good of local people, our county and/or our nation, that an honest and transparent business looking for public investment, must remain as it has been for the last 50 years, consistent with an open clear reporting and oversight. Because, ethical work includes, regularly reporting it's present state, its vision or plans for future investments with truth and clarity to its investors.
This is the only way reporting will continue to prevent, deceit and fraud.
A public business that keeps secret it's investments and financial reports from the knowledge of its contributors, is not a business that could be trusted, nor it deserves the support of the nation or its people.

Betty Sanders — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Sanders Affiliation: Jun. 19, 2026 There needs to be checks and balances, accountability. Please do not end quarterly reporting

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Betty Seaman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Seaman Affiliation: Jun. 19, 2026 Accountability. There is NO reason reporting of status for public companies should not comply with accountability toward investors and the communities they serve. Quarterly reports must be public and legal. They must allow inspection for fraud, misuse of funds or even business failure. Accountability must be maintained.

Betty Skrzypek — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Skrzypek Affiliation: Jun. 19, 2026 You must keep them signing financials quarterly. Anything different will deeply hurt our economy,

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Betty Stallings — Jun 19, 2026
Subject: S7-2026-15 Comment From: Betty Stallings Affiliation: Jun. 19, 2026 Roscoe Stallings, 83 years old retire.
This didn't work on six month intervals before you changed to quarterly because they were crooked so what makes you think they will not become crooked again. They will have at least five months to deal with losses before the average person like me discovers the coverup. If you want to make a change go to six times a year. Thank you. 🙂

Roscoe Stallings

Betty Wormington — Jun 19, 2026
Subject: S7-2026-15 Comments From: Betty Wormington Affiliation: Jun. 19, 2026 As investors we need quarterly reporting!! We don't want to be held in the darkness for six months ! Keep it as is!!! Thank you.

Sent from my iPhone

Bev Baker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bev Baker Affiliation: Jun. 19, 2026 This is a bad idea for all of the outside public investors and only looks like a way for insider traders to become even more unethical . The American people have had enough of not being represented and the growing corporate greed that seems to never stop 🛑

Sent from my iPhone

Beve Mills — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beve Mills Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay. I realize it is a hassle for companies but it does make it harder to fudge the books.
Beverley Mills

Sent from my iPhone

Beverly Adams — Jun 19, 2026
Subject: S7-2026-15 From: Beverly Adams Affiliation: Jun. 19, 2026 We cannot ignore that big business is not looking out for the average investor nor the common man. There is too much corruption already in big business, so oversight is necessary.

Beverly Adams — Jun 19, 2026
Subject: S7-2026-15 From: Beverly Adams Affiliation: Jun. 19, 2026 We cannot ignore that big business is not looking out for the average investor nor the common man. There is too much corruption already in big business, so oversight is necessary.

Beverly Adams
Concerned American Citizen

Beverly Collert — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Collert Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly info used to evalute a companies financial health.

Beverly Dir — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Dir Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
1) Quarterly reports are essential for making accurate timely financial decisions.
2) Quarterly reports are a protection against fraud in a more timely manner and therefore enables Transparency in cases of fraud.
3) Quarterly reports protect smaller retail investors who have the most to lose without information about publicly traded companies.

Beverly Duncan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Beverly Duncan Affiliation: Jun. 19, 2026 Too much corruption can happen in 6 months. KEEP IT QUARTERLY!

BEVERLY MITCHELL — Jun 19, 2026
Subject: S7-2026-15 Comments From: BEVERLY MITCHELL Affiliation: Jun. 19, 2026 Keep it Quarterly.

Sent from my iPhone

Beverly Petry — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Petry Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
No more Enrons, or banks too big to fail!! Make them report every quarter!!!

Bill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Affiliation: Jun. 19, 2026 Keep qtrly !!!

Sent from my iPhone

Bill & Cindy Cortright — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill & Cindy Cortright Affiliation: Jun. 19, 2026 Keep the quarterly reports!! We don't want to be stuck when they go down without us knowing to get out!!! They must think we are idiots!!

Yahoo Mail: Search, Organize, Conquer

Bill & Dianna Bandhauer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bill & Dianna Bandhauer Affiliation: Jun. 19, 2026 Why would you continue to screw the working people. The rich have had more of their fair share financial benefits. Don’t do this!

Sent from my iPhone

Bill Alvarez — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Alvarez Affiliation: Jun. 19, 2026 Dear Secretary of the Commission,

I write to urge the Securities and Exchange Commission to retain mandatory quarterly reporting requirements for public companies.

Quarterly reports (Form 10-Q) provide investors with timely, standardized financial information that is essential to informed decision-making. Reducing reporting frequency to semi-annual or annual would leave investors without critical data for extended periods, undermining market transparency and price discovery.

Furthermore, quarterly reporting deters fraud and mismanagement by requiring companies to account for their performance on a regular basis.

Weakening this requirement would reduce accountability and could expose retail investors — who lack the resources of institutional investors — to greater risk.

The current quarterly reporting framework has served U.S. capital markets well for decades. I strongly urge the Commission to preserve it.

Respectfully submitted,

W. E. Alvarez, CFO

Bill@BillAlvarez.com

Bill Bell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bill Bell Affiliation: Jun. 19, 2026 Please keep the quarterly reporting. We do not need to go back to 1955 economics.
Many people are struggling now.
Corporations seem to be able to amass large profits and buy back stocks.

Wm Bell - Wisconsin

Bill Boggs — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Boggs Affiliation: Jun. 19, 2026 I'm taking time to write to urge you not to reduce corporate reporting requirements from Quarterly to semi-annually. Ample history has shown no shortage of corporate malfeasance when reporting was inadequate. Quarterly reporting provides greater transparency into a companies health and may force CEO's to take a longer view of shareholders best interests. William Boggs, Retired, Private Investor.

Bill Boggs

Bill Charlton — Jun 19, 2026
Subject: File No. S7-2026-15 From: Bill Charlton I am an 75 year old individual investor. My father was also an individual investor and taught me investing's value in achieving financial success. I am opposed to the proposal to go to semiannual reporting for publicly held corporations. The deck is already stacked in favor of institutional investors and insiders who have resources available that individuals do not. I do wish that public corporations would not focus on short term goals but this change will not accomplish that. I believe that this proposal has more to do with executive compensation goals than anything else. I also believe that insider information and trading is a much more pressing problem that needs to be addressed. The DOW, S&P and nasdaq are all at or near all time highs so the existing mechanism for quarterly reporting is not adversely impacting stock performance. I pay close attention to quarterly reports and projections of future earnings and profits. I believe that my ability to interpret and quickly react to that information gives me an edge over the mega institutional investors that would lost by extending the reporting period to six months. I request that the SEC not act favorably on this proposal and retain the requirement for quarterly reporting of financial results. Bill Charlton

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Bill Cole — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bill Cole Affiliation: Jun. 19, 2026 I want it to remain quarterly. More transparency results in more accountability and better returns. It helps investors better know where to invest. Please do not change this!

William Cole

Bill Dobbs — Jun 19, 2026
Subject: S7-2026-15 From: Bill Dobbs Affiliation: Jun. 19, 2026 Now is not the time to decrease CEO accountability.

Sent from my iPhone

Bill Dudley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Dudley Affiliation: Jun. 19, 2026 DO NOT allow companies to hide their information from the public.

Bill Dunham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Dunham Affiliation: Jun. 19, 2026 Your proposal does not democratize investing. It provides cover for bad behavior and / or mismanagement by corporate actors. This is a terrible step backwards for every day investors. Keep the quarterly reporting rules.

Bill Dunham
Piney Flats TN
Retired financial advisor and advisory firm owner

Bill Dunham
423-747-4889

Bill Floyd — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Floyd Affiliation: Jun. 19, 2026 What are they trying to hide by going to 6 month reporting? This further reduces trust and transparency.

William Floyd, CSO of small medical device start-up

Bill Fudge Investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Bill Fudge Removes accountability without adding any benefit. The transparency is needed so please keep the quarterly reporting.

Bill G — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill G Affiliation: Jun. 19, 2026 As if there isn't enough

corruption already! The SEC will be setting up a framework for insider trading with this rule.

Bill Groom — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Groom Affiliation: Jun. 19, 2026 Corporations cannot be trusted. They must be transparent. Do not reduce reporting requirements.

Sorry to brief; mobile at the moment

Bill Halbower — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Halbower Affiliation: Jun. 19, 2026 Please keep quarterly reports.

Bill Halbower

Bill Horton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Horton Affiliation: Jun. 19, 2026 William Horton
41 Crossroads Plaza Su 134
W Hartford CT 06117
203 274 8954 (rings cell and desk)

As a small investor who relies on my investments for my future retirement (I am 69) I feel very strongly about keeping quarterly reporting. Even if there is an extra cost it is worth it to safeguard your constituents; namely, us.

Bill Hunter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Hunter Affiliation: Jun. 19, 2026 Bad idea. There was a reason we started quarterly reporting. Nothing has changed, except people are more greedy. Keep it the way it is.

Bill Lehman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Lehman Affiliation: Jun. 19, 2026 William Lehman, former engineering manager, biologist

Quarterly reporting should be the minimum. With small investors having limited opportunity to engage with the management of companies where they intend to invest their life-savings, the companies need oversight and accountability. Think about the long-term implications. Thank you.

Bill O'Callahan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bill O'Callahan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change the existing reporting requirements. I want my quarterly report.

Bill Powell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bill Powell Affiliation: Jun. 19, 2026 Please keep reporting quarterly. Losing money doesn't work for me.

BILL ROGERS — Jun 19, 2026
Subject: Comment on S7-2026-15 From: BILL ROGERS Affiliation: Jun. 19, 2026 Please keep the quarterly reports.

BILL RUBEY — Jun 19, 2026
Subject: Comment on S7-2026-15 From: BILL RUBEY Affiliation: Jun. 19, 2026 By all accounts, this is a bad idea. Decreasing visibility into publicly traded companies will almost certainly lead to lower accounting standards, increasing fraud, corruption, poor performance and much lower returns. History has proven this. Is reporting quarterly a pain… yes. Is it necessary to adequately inform investors and investment decisions… absolutely!

Bill Rubey,
Principal Engineer,
Flower Mound, Texas

Bill Stark — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bill Stark Affiliation: Jun. 19, 2026 What a corrupt country we live in

Sent from my iPhone

Bill Stark — Jun 19, 2026
Subject: S7-2026-15 From: Bill Stark Affiliation: Jun. 19, 2026 We get robbed enough in this country " keep it Quarterly"!!!!!

Sent from my iPhone

Bill Strei — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bill Strei Affiliation: Jun. 19, 2026 The SEC exists to prevent fraud and protect investors and to try to even the playing field between the public and insiders. That's already a difficult job. To fall back to less reporting is

a step away from fairness and is making room for greater harm to small and large investors.

Bill Strei

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The largest known star in the universe, Stevenson 218, is so massive that our sun would be barely a speck next to it.

Bill Y — Jun 19, 2026
Subject: S7-2026-15 From: Bill Y Affiliation: Jun. 19, 2026 We've witnessed corporate misrepresentation of Financials before and what they eventually do to the economy. Do not give corporate executives the opportunity to BS investors again. It would be a travesty of the SECs making.

Thanks,
Bill Yeaton

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bill1 — Jun 19, 2026
Subject: S7-2026-15 Comment From: bill1 Affiliation: Jun. 19, 2026 Stop screwing the American people!

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bill1 — Jun 19, 2026
Subject: S7-2026-15 From: bill1 Affiliation: Jun. 19, 2026 Keep laws that work!

Billie Massimi — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Billie Massimi Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please be aware that allowing more corruption, which is what this will do, will hurt you. Closing doors and opportunity to others, allowing for secrets in the banking industry will effect you negatively. I know you think this will help protect you legally and continue to allow you to line your pockets. And it will, until it collapses. And Trump will not always be around for you to purchase pardons.

Billie Porter — Jun 19, 2026
Subject: S7-2026-15 From: Billie Porter Affiliation: Jun. 19, 2026 Don’t decrease accountability. Quarterly is important, having CEO sign is important

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Billie Porter — Jun 19, 2026
Subject: S7-2026-15 From: Billie Porter Affiliation: Jun. 19, 2026 Don’t decrease accountability. Quarterly is important, having CEO sign is important Billie Porter Neodesha ks 66767

Billy Barbour — Jun 19, 2026
Subject: S7-2026-15 From: Billy Barbour Affiliation: Jun. 19, 2026 The required signing should not be reduced. There are not enough requirements placed on business executives and businesses overall. Our government leaders feel they don't have follow restrictions.

Billy R Scott — Jun 19, 2026
Subject: S7-2026-15 From: Billy R Scott Affiliation: Jun. 19, 2026 My name is Billy Scott, I am a retired teamster official who lives in Detroit, MI. With CEO’s and companies doing everything they can to pay little or no taxes year after year, cutting their reporting requirements makes absolutely no sense. Following the financial failure of our pension systems, it would seem that more reporting should be required, not less.

Sent from my iPhone

Blair Bradley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Blair Bradley Affiliation: Jun. 19, 2026 Don’t do it!!!!

Sent from my iPhone

Blair Browning — Jun 19, 2026
Subject: S7-2026-15 Comments From: Blair Browning Affiliation: Jun. 19, 2026 Leave it the way it is. If it ain't broke, don't fix it.

In Christ Service
Yours Truly,
BLAIR BROWNING

Bo Deboer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bo Deboer Affiliation: Jun. 19, 2026 We must have quarterly reports. Unfair for those "non-insiders!"
Bo deboer. Hospice nurse. Investor.

Bo Deboer

Bo Seib — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bo Seib Affiliation: Jun. 19, 2026 Keep the Quarterly Reports it would hurt Americans and promote Corruption

Sent from my iPhone

Bob — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bob Affiliation: Jun. 19, 2026 So ignoring or pushing out reviews further is more dangerous since criminal activity can be covered up.

Bob Anderson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Anderson Affiliation: Jun. 19, 2026 Robert M Anderson, Retired Army Officer and worker.
I believe that anything less than quarterly reporting for corporations is allowing management to engage in fraud without penalty. I spend many years in my Army career making quarterly financial and management reports. It provided senior management personnel the opportunity to evaluate performance and make corrections before potential large problems developed. I am invested in American corporations and knowing their performance is essential to my investment decisions, the present standard of quarterly reporting is essential to investment decision making.

Bob Anderson
124 Skinner St
Centerton, AR 72719
phone - 573-645-9749
email- rmamsc70k@gmail.com

Bob B. — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob B. Affiliation: Jun. 19, 2026 Easier for investors to see trends in co. Six month reporting leaves too much time for mischief

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Bob Batsche — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Batsche Affiliation: Jun. 19, 2026 We have a right to know the financial health of any investment that we have. We rely on the quarterly report to accomplish that.

Bob Batten — Jun 19, 2026
Subject: S7-2026-15 From: Bob Batten Affiliation: Jun. 19, 2026 Robert Batten
Engineering Director
13,Barber Farm Road
Jericho, VT 05465

Do not change the quarterly reporting requirement! The average American has little agency to prevent fraud that could leave them penniless.

Sent from my iPhone

Bob Duncan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bob Duncan Affiliation: Jun. 19, 2026 Why experiment with what already works?

Robert Duncan, Ballston Lake, NY

Bob Egelson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Egelson Affiliation: Jun. 19, 2026 As investors we need the 3 month reports. But you are welcome to read your reports only once or twice a year if you want.

Bob Heist — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bob Heist Affiliation: Jun. 19, 2026 Having worked in both public and private companies I strongly support quarterly reporting. Berkshire Hathaway is an example of how businesses successfully handle both quarterly reporting with long term business management.

I live in Nebraska a very conservative state and most people I know support quarterly financial reporting.

Bob Kedz — Jun 19, 2026
Subject: S7-2026-15 From: Bob Kedz Affiliation: Jun. 19, 2026 I lost money due to the fraudulent statements of corporate bigwigs. Keep them accountable.

Bob Metz — Jun 19, 2026
Subject: S7-2026-15 From: Bob Metz Affiliation: Jun. 19, 2026 Do not, for any reason, and under no circumstances change the quarterly reporting rule. Do not even consider making rules changes that lower the requirements of accurate reporting. Donald J. tRump is, sadly, president, but he is NOT a God or a king to be worshiped or appeased and there has been too much damage done to our

accounting and reporting standards already. ENOUGH!

Bob Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Miller Affiliation: Jun. 19, 2026 I have investments in public companies. With the rapid financial changes that take place with many companies, sometimes on a weekly basis, I need to see their quarterly financial reports at
least every ninety days at a minimum inorder to be able to make timely financial investment decisions. Once every six months is too much of a time lag for my financial protection in financial decision making. Robert W. Miller PAinsure@yahoo.com

Bob Miller

Bob Pliskin — Jun 19, 2026
Subject: S7-2026-15 From: Bob Pliskin Affiliation: Jun. 19, 2026 Stop the dumbing down of our public integrity standards

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Bob Raab — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bob Raab Affiliation: Jun. 19, 2026 Robert Raab, Delaware Ohio, retired.This is a terrible idea that hurts individual investors who may already lack financial education, understanding and risk surrounding investments.
This only helps public companies and the government save money which is a piss poor reason to do anything, especially when it results in less meaningful information to the investing public.
It’s hard enough to navigate investment options without up to date facts and financials.

Bob Raab
Razor’s Edge Advertising and Promotions
614-325-6767
bob@razorsedgepromos.com

Bob Rynes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bob Rynes Affiliation: Jun. 19, 2026 Retired hard working blue collar man here. Absolutely NO!!!!! Why give the unscrupulous people at these big corporations the chance to illegally make money off of my money? I'm retired and my investments are my lifeline. I didn't work 35 years to have some slick corporate guy basically have access to insider trading in a sense. I say keep it the way it is and if anything make it more transparent and available much more often. Even quarterly would be better!

Bob Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Smith Affiliation: Jun. 19, 2026 They are the ones raking in the profits, make them work for it! Keep them honest.

Bob Sylvester — Jun 19, 2026
Subject: S7-2026-15 From: Bob Sylvester Affiliation: Jun. 19, 2026 Given the uptick in corruption at the top levels of government it is ñot prudent and not acceptable to be cutting back on oversight of companies during this scandalous period in the broadest and highest levels of government. Quarterly reporting is the least that can be done. Follow the law. We are a country of laws. Not of corrupt men.

Bob Wallace — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bob Wallace Affiliation: Jun. 19, 2026 please do what i just & righteous

Sent from my iPhone

Bob Wallace — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bob Wallace Affiliation: Jun. 19, 2026 please do what is just & righteous

Sent from my iPhone

Bob Waybright — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bob Waybright Affiliation: Jun. 19, 2026 My name is Robert Waybright, I'm a retired professional but depend on my investments to make ends meet. I try to invest wisely and having accurate and timely information about corporate financials is the only way to do that. Why would the FEC want to denigrate itself any further than it already has. Wise people don't trust it already. In a time where transparency is a must, this is a really stupid idea and must be rejected. Keep the quarterly reporting to further reduce fraud. Don't be lazy.

Sincerely,

Robert Waybright

Bob Wooden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bob Wooden Affiliation: Jun. 19, 2026 Robert Wooden Retired
I believe that the SEC needs to maintain the requiring of quarterly reports. I invest in the stock markets and find this information to be very valuable, and it needs to be continually available. Thank you

Sent from my iPhone

Bobbi Gannello — Jun 19, 2026

Subject: S7-2026-15 From: Bobbi Gannello Affiliation: Jun. 19, 2026 Keep the quarterly reporting every quarter! Do not permit less accountability. CEOs must remain accountable, and at this time they should be expected to be even more accountable.

Sent from my iPhone

Bobbi Hart — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bobbi Hart Affiliation: Jun. 19, 2026 If timeframe is changed, any irregularity, whether by error or fraud, will not be caught soon enough. The reason for oversight, auditing, review will be compromised. Please keep it as is.

Bobbi Jordan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bobbi Jordan Affiliation: Jun. 19, 2026 I wish to formally articulate my strong opposition to the proposed change concerning the frequency of financial reporting, specifically the reversion to a semi-annual schedule. My primary concern stems from the potential for such a policy shift to significantly undermine market transparency and jeopardize the ability of investors to make timely and informed decisions. Reducing the frequency of disclosures could inadvertently obscure critical events and material developments within the reporting period. This delay in the dissemination of vital financial data creates an environment of increased uncertainty and risk, potentially leading to suboptimal investment choices and an erosion of confidence among both individual and institutional investors. Maintaining a more frequent reporting standard is essential for a robust and equitable investment landscape, ensuring all market participants have access to the necessary information for accurate valuation and strategic planning.

Bobbi Lewis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bobbi Lewis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue with qtrly disclosures to help those who depend on sooner rather than later financials

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Bobbi Reed — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bobbi Reed Affiliation: Jun. 19, 2026 My name is Bobbi Reed and I am an attorney from Oklahoma. Quarterly reports for companies are so important to investors so that an oversight of the executives of the company can be maintained.

Quarterly reports allow the market to respond to information in a more time-appropriate manner than half year reports ever allow. This helps keep management of companies more honest and fewer incidences of massive corporate fraud that negatively impact the public like Enron from occurring.

Taking the quarterly report and turning it into a biannual report will allow for more shenanigans from the companies and less oversight from the consumers. A free market would indicate that more information availability gives consumers the ability to take action on that information, which is the

appropriate method for protecting consumers, which is also a purpose of the securities ann exchange commission.

Consumers like me, who have substantial portfolios not only in taxable accounts, but in tax-protected accounts rely on this quarterly report information to make informed decisions and we are becoming ever more weary and tired of Congress not taking action to protect us and instead putting corporate and self-interests first.

Regards,
Bobbi

_____

Tulsa, Oklahoma

Any tax advice contained in this communication is not intended to be used, and cannot be used, to avoid tax penalties.
This e-mail message and any attachment thereto is intended only for the use of the individual or entity to which it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law.
If the recipient or reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this e-mail communication in error, please notify us immediately by sending a reply e-mail message to the sender. Thank you.

Bobbi Schelberg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bobbi Schelberg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:I need to make informed decisions on my finances and I can't if I do not have vital information. Keeping people from seeing quarterly disclosures means we are blind sided. This is not a good proposal for the public.

Bobbie — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bobbie Affiliation: Jun. 19, 2026 As an investor, I want companies to continue to report quarterly so we don’t get a repeat of Enron. They need to be transparent. Bobbie Bruno

Sent from my iPhone

Bobby Cook Jr. — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bobby Cook Jr. Affiliation: Jun. 19, 2026 We have unions for a reason. We had these in place for a reason. y'all need to stop playing games. Lawsuits will come.

Sent from my iPhone

Bobheidersbach — Jun 19, 2026
Subject: S7-2026-15 From: Bobheidersbach Affiliation: Jun. 19, 2026 Keep quarterly reports

Sent from my iPhone

Bonita Knapp — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bonita Knapp Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Regulations are essential to keep corporate executives honest. Quarterly reports & outside audits help to ensure that. Customers, stockholders & emotes deserve to know the numbers, whether funds are being properly allocated & assets & liabilities reported properly.

Bonita Schwartz — Jun 19, 2026
Subject: S7-2026-15 From: Bonita Schwartz Affiliation: Jun. 19, 2026 Oh the poor CEOS that need to sign off on these! So overworked!!! Hey SEC, think about protecting the average citizen please!

Sent from my iPad

Bonnie — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bonnie Affiliation: Jun. 19, 2026 I'm with Warren Buffett on reporting quarterly. Thank you for considering my comment.
Bonnie M Black
Sent from my iPhone

Bonnie Bakkum — Jun 19, 2026
Subject: S7-2026-15 From: Bonnie Bakkum Affiliation: Jun. 19, 2026 Don't change what's working back to what wasn't working. This is a protection for ALL AMERICANS. Not for the corrupt

Bonnie J. Bakkum
Act as if what you do makes a difference. It does.

BONNIE BARNERT — Jun 19, 2026
Subject: S7-2026-15 Comments From: BONNIE BARNERT Affiliation: Jun. 19, 2026 DO NOT EVEN THINK OF DOING THIS !!!! Keep Trump's filthy fingers OFF my money !!!! * and why the f*ck do you think this matters to me ? That's a stupid question .

Yahoo Mail: Search, Organize, Conquer

Bonnie C Powell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bonnie C Powell Affiliation: Jun. 19, 2026 I'm completely against instituting the practice of moving away from quarterly reporting. After having worked hard all our adult lives, I want to protect the assets my husband and I have built up to live off during our retirement years. History shows that to accept reporting only every six months will adversely affect our investments.

I am a retiree who worked in higher education in several states and currently live in Florida.

Sent from my iPhone

Bonnie Fowler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bonnie Fowler Affiliation: Jun. 19, 2026 Bonnie Fowler and I'm retired! Keep the reporting quarterly. You're stealing way to much from the middle & lower class already! Keep it Quarterly SEC! Thanks Bonnie

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Bonnie Gooley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bonnie Gooley Affiliation: Jun. 19, 2026 Timely transparencia is the least standard the Corporate barones should be held to

Sent from my iPhone

Bonnie Janowiak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bonnie Janowiak Affiliation: Jun. 19, 2026 We deserve the right to know what people are doing with our investment. Keep the quarterly report.

I am investing for my disabled child. Removing the quarterly report makes me blind to what is happening in the companies - and allows bad behavior.

Please do not let companies hide how they are doing.

Bonnie Janowiak. Chemist

Sent from my iPhone

Bonnie Mallen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bonnie Mallen Affiliation: Jun. 19, 2026 Bonnie Mallen
Public School Teacher
College Station, Texas
Quarterly reporting is essential for both businesses and investors to keep a current pulse of the economy. Let me relate it to education. As a teacher, if I only evaluated my student's knowledge semi-annually, I would not have a clear understanding of what knowledge my students absorbed and what gaps they had when it came time for state testing and end of year assessments. I am constantly assessing what my students know and what I need to reevaluate, re-teach, and what I may need to approach in a different manner. The same is true for our personal, state, and national economic knowledge. Why would anyone want to revert to a 75-year old method that has been improved on and researched as being better today?

Sent from my iPhone

Bonnie Peltier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Peltier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Public companies should be exactly that, PUBLIC,

Bonnie Schizzano — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bonnie Schizzano Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY. Oversight keeps things as transparent as possible for customers and business owners. Bonnie Schizzano, Registeted Nurse

Sent from my iPhone

Bonnie Sennett — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bonnie Sennett Affiliation: Jun. 19, 2026 This crap has got to stop! Protect the middle class not the billionaires! Full transparency now!!!

Retired American born citizen

Bonnie Starr — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bonnie Starr Affiliation: Jun. 19, 2026 My name is Bonnie, I am a Support Specialist for several railroads in the US. As my retirement savings are in the market, we need quarterly accountability to allow those of us who will not benefit from Social Security benefits to adjust our earnings with the market for our well-being and safety. Please keep quarterly

reports! It is so important to the longevity of the US as a world leader.

Bonnie Walker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Walker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency, not less!

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bonniekellyconsulting — Jun 19, 2026
Subject: S7-2026-15 Comment From: bonniekellyconsulting Affiliation: Jun. 19, 2026 This is Bonnie Kelly, and I'm the President of Bonnie Kelly Consulting LLC. It is extremely important to small businesses like mine to continue to be able to monitor investments on a quarterly basis. This is especially important in the very volatile market we're in under this chaotic, unpredictable current administration.

Sent from my Galaxy

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boyd herrst — Jun 19, 2026
Subject: S7-2026-15 From: boyd herrst Affiliation: Jun. 19, 2026 Keep the reporting as is, N O breaks!

Sent from my iPhone

Brad Lepore — Jun 19, 2026
Subject: S7-2026-15 From: Brad Lepore Affiliation: Jun. 19, 2026 Keep quarterly reports!

Sent from my iPhone - Julie Smith

Brad Letham — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brad Letham Affiliation: Jun. 19, 2026 We should stick with quarterly reporting and not revert to the past practice of reporting twice a year. Just another way to make the economy look better than it is.

Bradley Leedy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bradley Leedy Affiliation: Jun. 19, 2026 Bradley Leedy, Chief Operating Officer, New Albany. Indiana, 47150

I am strongly in favor of keeping quarterly reporting as the gold standard for entities traded on the open market. We have seen how moving to a less frequent schedule will depress investing and take money away from companies during the 50s and 60s. We should not return to a system that has negative ramifications for our investors, our markets and our companies. This rule should continue to mandate quarterly reporting to provide the same level of transparency as we have enjoyed for the past 55+ years.

Sent from my iPhone

Bradley Martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bradley Martin Affiliation: Jun. 19, 2026 Greetings,

Extending SEC reporting requirements to six months is too long for no review. Computerized data storage/transmission makes this reporting much easier.
If anything, reporting requirements should be shortened to monthly or bi-monthly.

Sincerely,
Bradley Martin

Sincerely, Bradley Martin

Bradley Peel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bradley Peel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is plenty of fraud going on already. Please don't add another way to screw us

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Bram Chua — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bram Chua Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SEC’s statutory mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. Transparency supports all three: investors get decision-useful information, markets price securities more accurately, and issuers can raise capital in markets that investors trust.
Thank you

Brandi Apetsi — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brandi Apetsi Affiliation: Jun. 19, 2026 Time and time again we have seen the negative consent what happens when there is a lack of transparency in corporate America. This is no different. Who really wins when companies don't have to give full disclosure to the public in a timely manner? Every investor, including myself uses this information and expects this information so that we can have the tools to make informed decisions about our investments. Just about every country that has implemented these subpar reporting requirements had gotten subpar results. Can we please learn from their example without having to experience more fraud, and the discord that will inevitably follow?

Brandi Foresee — Jun 19, 2026
Subject: S7-2026-15 From: Brandi Foresee Affiliation: Jun. 19, 2026 Absolutely necessary in this age of greedy executives, the accountability is crucial to preventing another massive financial meltdown. There should regulations that cap CEO and other executives' salaries

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Brandi Williams — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brandi Williams Affiliation: Jun. 19, 2026 Please continue reporting quarterly for customers and consumers fairness.
Thank you,
Brandi Williams

Brandon Ausmus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brandon Ausmus Affiliation: Jun. 19, 2026 Insider trading is already rampant. This would make it harder to detect and harder to enforce. The AI revolution has made the world even more efficient-- reporting could easily be daily, and fraud detection could easily be instantaneous! Protect integrity, protect antitrust, protect America: stop insider trading.

With respect,
Brandon M. Ausmus,
Scientist, US Navy.

Brandon Schulleri — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brandon Schulleri Affiliation: Jun. 19, 2026 Brandon Schulleri
Broadcast Television Engineer
Palm Springs, CA
Quarterly reporting is important to keep businesses legitimate, our investments protected and allowing a fair market.

Brandylyn Lemen — Jun 19, 2026

Subject: S7-2026-15 From: Brandylyn Lemen Affiliation: Jun. 19, 2026 Haven't we learned from Enron? Ordinary Americans are trusting you with their life savings and retirement. Reporting every six months is too infrequent and exposes Americans to unnecessary risk. We need quarterly reporting to not get tricked or wiped out when companies are not doing well.

Brandylyn Lemen

Brenda Barker — Jun 19, 2026
Subject: S7-2026-15 From: Brenda Barker Affiliation: Jun. 19, 2026 Did we not learn anything from Enron? We need accountability sooner rather than later. Therefore, we need to keep the schedule as it is now. Don't try to fix something that isn't broke.

Brenda Baumler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Baumler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
it is my opinion full disclosure should absolutely be available about and and all companies that want the public to invest in its stock .
This is common sense that anyone would want and expect.
B.Baumler

Brenda Beebe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Beebe Affiliation: Jun. 19, 2026 You will put every small investor at a huge disadvantage. I hope that if this happens they all pull all of their money out and put it in silver and gold.

Sent from my iPhone

Brenda Black — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Black Affiliation: Jun. 19, 2026 Leave it Quarterly, fraud happens when no one is constantly reporting and besides it cheats the investor by cutting their accounts almost in half. Brenda Black, retired

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Brenda C — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda C Affiliation: Jun. 19, 2026 Please keep the quarterly reports. Yes we want quarterly reports.

Sent from my iPhone

Brenda Covey — Jun 19, 2026

Subject: S7-2026-15 Comment From: Brenda Covey Affiliation: Jun. 19, 2026 Allows them the right to find ways to cheat and do any sort of misdoings. And who gets screwed? Right, the public. Fight to keep it as itis....quarterly.

Brenda Davidson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Davidson Affiliation: Jun. 19, 2026 Why has this world become so Greedy, that anyone would think this is ok.

Sent from my iPad

Brenda Fittante Weekes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Fittante Weekes Affiliation: Jun. 19, 2026 Continue the transparency. No hiding information from the public for 6 months.

Brenda Flowers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Flowers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My personal view on Rule S7-2026-15 is very straightforward; public companies should not be encouraged by the SEC nor provided the pathway by the SEC to hide vital investment information from the citizens of the United States. In all likelihood, this proposed reduction in reporting from the current quarterly reporting requirements to a lesser reporting structure of once every six months would result in huge investment losses to individuals.
Personally, I am simply dumbfounded to read the SEC's proposal to restructure reporting from the current quarterly calendar to a limiting bi-annual structure. I am a widowed retired hospital and independent healthcare operations administrator. The value of current historical data is imperative to me when determining business decisions and personal investment strategies. I cannot support the SEC's shortsightedness in limiting the information disclosures that assist me in making informed financial decisions during my retirement.
PLEASE, do not limit and/or take away vital investment information from me. Maintain the current quarterly reporting calendar!
Respectfully,
Brenda Flowers

Brenda Hoffman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Hoffman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Enron happened because everyone was asleep at the wheel. We need to STOP going backwards!!

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brenda hoots — Jun 19, 2026
Subject: S7-2026-15 Comment From: brenda hoots Affiliation: Jun. 19, 2026 Quarterly reporting

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Brenda Kenly — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Kenly Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an investor I want to know on a quarterly bases what the companies are doing. Keep the quarterly reposts.

Brenda Marks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brenda Marks Affiliation: Jun. 19, 2026 There is no reason to change the current practice of quarterly reporting and certification. This is a necessary step to making sure corporations and CEO's are truthful and ensuring that their public comments match the actual circumstances.

Brenda Marks
1726 Chacoma Place SW
Albuquerque, NM 87104
brenda.marks648@gmail.com

Brenda Masden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Masden Affiliation: Jun. 19, 2026 Yes we need oversight and keep up the 3 month rules

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Brenda Morgan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brenda Morgan Affiliation: Jun. 19, 2026 Absolutely do not want the change to 6 months rather than quarterly. The quarterly reports lets individuals see how their funds are progressing.

Brenda

Brenda Ray — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Ray Affiliation: Jun. 19, 2026 6 months too long.. Fraud is bad enough without going 6 months!

Brenda Sage — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Sage Affiliation: Jun. 19, 2026 Not good they can get away with so much. There should be a law against this practice. Put a stop to it now.

Brenda Scott-Fong — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brenda Scott-Fong Affiliation: Jun. 19, 2026 This is unacceptable! As a seasoned investor I totally disagree with this idea on eliminating quarterly

reporting. Do not try and keep us in the dark by reporting every six months, a lot can happen to a company in 6 months negatively impacting investors.

Brenda Scott-Fong
Sent from my iPad

Brenda Theus — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Theus Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a CPA, I understand the need for timely financial reports. It is unacceptable to allow companies to only report data every six months.

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brenda watkinson — Jun 19, 2026
Subject: S7-2026-15 Comments From: brenda watkinson Affiliation: Jun. 19, 2026 DO NOT TAKE AWAY OUR QUARTERLY REPORFS. KEEP THIS ACCOUNTABILITY TO INVESTORS AS IT HAS BEEN -- 4 TIMES A YEAR.

Brenda Wilsford — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brenda Wilsford Affiliation: Jun. 19, 2026 Keep it quartly

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Brenda Yates — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brenda Yates Affiliation: Jun. 19, 2026 I am vehemently opposed to this proposal of quarterly reporting. So much of our savings has already disappeared in the past year. We CANNOT afford this change. I have worked all my life to save for a retirement and will not stand by while it is snatched away from me.

Brenda Yates
St. Louis, Missouri
Donor Database Adminstrator

Sent from my iPhone

Brenrnc1 — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brenrnc1 Affiliation: Jun. 19, 2026 Full transparency in financial investing is vital to the health of the US economy. Investors deserve to be able to monitor their investments quarterly so they can remain involved in the process.

Sincerely,

Brenda Eckert

Sent from AOL on Android

Bret Watson Able locksmith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bret Watson Able locksmith Affiliation: Jun. 19, 2026 Companies need to be more transparent and not less. Maybe make them report monthly instead

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BretJones — Jun 19, 2026
Subject: S7-2026-15 Comment From: BretJones Affiliation: Jun. 19, 2026 Surely, you all have some sort of memory concerning events in the past. Why is it we have this law on the books? Because WE THE PEOPLE cannot trust corporations so we have to require them to report their goings-on QUARTERLY. Keep it that way!
My late father and retired ENRON employee of some 40 years, lost about one third of his retirement benefits when they went under. I personally lost nearly $100,000 in stock.
KEEP IT QUARTERLY!

Bret A. Jones
Teacher/Adminiatrator, Retired

Sent from my iPhone

Brett — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brett Affiliation: Jun. 19, 2026 Quit trying to F the American public. Corporations are liars and thieves and you know it. You give them an inch they take a mile . I vote no ! do the right thing. This administration sucks. Trump will go down in history. Is the worst president say no!!!

Brett Holt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brett Holt Affiliation: Jun. 19, 2026 Brett Holt , retired military. The proposed changes are not necessary and invite fraud by loosening oversight. Absolutely not!

Sent from my iPhone

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brett58 — Jun 19, 2026
Subject: S7-2026-15 Comments From: brett58 Affiliation: Jun. 19, 2026 As a retail investor this puts my retirement and life savings at greater risk.
Brett Ellis, self employed

Brian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 19, 2026 Keep it as is. Keep the quarterly reports. More information is better.

Brian Smith

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brian c — Jun 19, 2026
Subject: Comment on S7-2026-15 From: brian c Affiliation: Jun. 19, 2026 Transparency! Keep the current reporting schedule!

Brian Case

Yahoo Mail: Search, Organize, Conquer

Brian Daniel — Jun 19, 2026
Subject: S7-2026-15 From: Brian Daniel Affiliation: Jun. 19, 2026 Almost half of the capital in this whole country (property, not just money) is owned by a tiny handful of plutocrats . Apparently they have no interest in being charitable . At least I have not heard any of them claim to have given anything . This change of SEC rules opens the door to some of the worst under-the-table dealings, please do not accept their urging, and arguments .

Brian Daniel
Email: N34212@gmail.com

Brian Halloran — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brian Halloran Affiliation: Jun. 19, 2026 Keep SEC reports quarterly it gives more transparrency. Sincerely,
Brian F Halloran
Morgan Stanley

Brian Hanson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brian Hanson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
PLEASE DO NOT CHANGE QUARTERLY REPORTS FOR PUBLIC COMPANIES !!
The Commission will show its true fraudulent colors if you do!

Brian Heath — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brian Heath Affiliation: Jun. 19, 2026 Brian Heath Don’t they have enough advantages in this world! Give the rest of us a chance!!

Get Outlook for iOS

Brian lies — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brian lies Affiliation: Jun. 19, 2026 Quarterly reporting is vital to provide adequate information to regular investors, and to limit potential misdeeds by corporations. The only reason I can see to make reporting every six months is to allow greater opacity and cover for corporations. —Brian Lies, children's book author/illustrator, Massachusetts.

Sent from my iPhone

Brian Little — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brian Little Affiliation: Jun. 19, 2026 As an individual investor, I don't have much reliable information to replace quarterly reports. Keep them quarterly.
Thank you for your time.
Brian Little
Milwaukie, OR 97267

If you see a honeybee swarm, please call 971-825-4697. If no response, call Portland Metro Beekeepers Association at 877-741-2337 (877-741-BEES)

Brian Livesey — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brian Livesey Affiliation: Jun. 19, 2026 Must have transparency. Quarterly reports

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Brian Offi — Jun 19, 2026
Subject: File No. S7-2026-15 From: Brian Offi As a private investor, I have a real problem with a policy that promotes less transparency for individual investors. These reports are a key source of relatively current information upon which the individual investor can make reasonable decision. Further, corporate actions can move so much faster than the proposed reporting period putting the investor at a disadvantage,

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Brian P. — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brian P. Affiliation: Jun. 19, 2026 Keep it quarter only the wealthy benefit .

Sent from Gmail Mobile

Brian piWigly — Jun 19, 2026
Subject: S7-2026-15 From: Brian piWigly Affiliation: Jun. 19, 2026 Corporations CAN NOT Mortally Perish!
Already - Too Much Power!
**** Those Assholes!!!😡

Sent from my iPhone

Brian Schellpeper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brian Schellpeper Affiliation: Jun. 19, 2026 I believe the value of quarterly financial reporting outweighs the cost to the various enterprises. I strongly encourage that quarterly reporting remain in place.

Brian Schellpeper
14908 Woodson St.
Overland Park, KS 66223
(913) 327-9543
bd.schellpeper@gmail.com

Brian Starr — Jun 19, 2026
Subject: S7-2026-15 From: Brian Starr Affiliation: Jun. 19, 2026 Dear SEC:
I am writing in strong opposition to the proposal to allow companies to report public earnings less often than quarterly. The present rule has served transparency and the retail investor for over 50 years. I am concerned Relaxing these rules will be a disadvantage to all Americans who manage their own retirement accounts. We rely on quarterly information to make investment decisions. Please reject his proposal on behalf of 156 million Americans who are invested in the stock market and rely on mandated transparency to intelligently manage their retirement investments.

I am also concerned this will make the American stock market less appealing to foreign investors and may prompt some degree of international exodus from US equities prompting fall in equity value, as well as devaluation of our currency.

Warm regards,
Brian L Starr MD

Brian Warne — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brian Warne Affiliation: Jun. 19, 2026 As an individual investor having quarterly results is important to access how well management are managing a business.
Regards

Brian Warne

Brian White — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Brian White Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investment markets rely on trust and transparency. One reason I am comfortable putting my retirement funds in the hands of investment managers is I know that I and others like me can access information about companies selling stock to the public. I see no good reason to reduce reporting and transparency. If this rule is adopted, public trust and confidence in the markets will suffer. I oppose this rule and hope you will not adopt it.

Brian.Lisa Ogle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brian.Lisa Ogle Affiliation: Jun. 19, 2026 The savings to the companies aren't worth the cost to investors like me. Quarterly reporting standards must remain in place to protect financial interests. Lisa Ogle, consumer/American citizen/investor

Sent from my T-Mobile 5G Device
Get Outlook for Android

Brianna Graf — Jun 19, 2026
Subject: S7-2026-15 Comment From: Brianna Graf Affiliation: Jun. 19, 2026 We should always maintain transparency with our constituents and with the public. Too many times companies have found loopholes for tax evasion, misappropriating funds, and using resources maliciously for their own gain (at the expense of the public). If we allow them to wait 6 months to report, the easier it will be for them to hide these transactions amid mounds of paperwork. It will also be harder for that hardworking people who analyze their financial records, to spot the anomalies. Say no to moving the reporting to six months.

Sent from my iPhone

Brianna Larson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brianna Larson Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay as is! This helps consumers stay current and valued appropriately. I am a university employee from Utah and depend on my retirement benefits to plan for my long term financial wellbeing.

-Brianna Larson

Bridget DePriest — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Bridget DePriest Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You must continue sending quarterly reports to all investors! With all the uncertainty in the US at this time, everyone has to keep a very close eye on their money! My husband and I are both handicapped and live on social security and modest pensions, and we need to know the status of our investments at all times! Our medicare and supplemental insurance could be lost at anytime due to Trump's Big Ugly Bill and his trying to ruin the lives of the American citizens!

Bridget Trujillo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bridget Trujillo Affiliation: Jun. 19, 2026 Bridget Trujillo, retired State of New Mexico financial manager. NM. Quarterly reporting will ensure timely action on solvency of public employee retirement funds.

Sent from my iPhone

Bridgette Hanna — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bridgette Hanna Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Quarterly reporting is vital to securing investors rights. Companies need to provide more transparency, not less.

BRIGITTE GARRISON — Jun 19, 2026
Subject: S7-2026-15 Comments From: BRIGITTE GARRISON Affiliation: Jun. 19, 2026 Stop trying to cheat everyone! Leave quarterly reporting alone!

Sent from my iPhone

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britta — Jun 19, 2026
Subject: S7-2026-15 Comment From: britta Affiliation: Jun. 19, 2026 I am a retail investor, manage all my money. I rely on earnings reports.
I created a process to review earnings and evaluate companies to make my investment decisions. 6 months without updated data are just putting me into a disadvantage to the big companies. It makes it easy to hide information for the company. The playing field needs to be level for all investors: big and small.

Brittney Lemelle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Brittney Lemelle Affiliation: Jun. 19, 2026 We have already given too many handouts to billionaires and we have taken away from the poor and middle class. Moving away from quarterly reporting would increase the detriment to poor and middle class, and again, help the top. We are done with this- we are done with anyone who doesn’t listen to the people who vote you in. Make sure you recognize that the downfall of the right wing (of which i was once part of) is on its way now- as will hit hard this November.

Brittney Lemelle

Brooks Humphreys — Jun 19, 2026
Subject: S7-2026-15 Comments From: Brooks Humphreys Affiliation: Jun. 19, 2026 Keep the quarterly reporting to allow the general public the same knowledge and information that the insiders have. Keep the playing field level for all parties involved, not just for a select few. Do what is right for everyone, so you can sleep well at night.

Sent from my iPad

Bruce Culver — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bruce Culver Affiliation: Jun. 19, 2026 Keep quarterly reports in place. If anything with technology make corporations report bi monthly. Do not go back to the Enron days!

B Culver retired

Sent from my iPhone

Bruce Decker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bruce Decker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not make the change you are proposing. Please keep the reporting quarterly. This would be best for individual investors. Please listen to the people and not the money.

Bruce Elkins — Jun 19, 2026
Subject: S7-2026-15 From: Bruce Elkins Affiliation: Jun. 19, 2026 CEO's of these large corporations need to be checked up more often not less, keep the Quarterly reporting.

Bruce Graham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bruce Graham Affiliation: Jun. 19, 2026 Keep quarterly reports!

Sent from my iPad

Bruce H — Jun 19, 2026
Subject: S7-2026-15 From: Bruce H Affiliation: Jun. 19, 2026 Keep quarterly accountability, keep shareholders informed.

Bruce Hodgman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bruce Hodgman Affiliation: Jun. 19, 2026 Stop the corruption!

Bruce Hodgman

Bruce Kinney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bruce Kinney Affiliation: Jun. 19, 2026 I am Bruce Kinney. I am retired from 32 years of Nuclear Power and live in Oneida, TN. I believe Quarterly reporting should be mandatory in every State. Six-month reporting opens the door allowing for more illegal insider trading! Stockholders should know the truth. All this does is promotes fraud, insider trading and more criminals. Wake up! Do the right thing. We don't need more fraud in America!

Sent from my iPhone

Bruce Moore — Jun 19, 2026
Subject: S7-2026-15 From: Bruce Moore Affiliation: Jun. 19, 2026 Keep reporting Quarterly! Let us not forget Enron and how ruined people's lives! Bruce Moore, Retired Railroad. Ragley, Louisiana

Sent from my iPhone

Bruce Reynolds — Jun 19, 2026
Subject: S7-2026-15 From: Bruce Reynolds Affiliation: Jun. 19, 2026 Continue quarterly reporting. Nelson Reynolds Athens, AL 35611

Yahoo Mail: Search, Organize, Conquer

Bruce Rogers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bruce Rogers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I cannot believe you are considering taking quarterly reports and disclosures away from investors like myself. I manage my own investments in brokerage accounts and retirement accounts like IRAs and Roth IRAs. If you decide to move forward with this proposal, believe me, companies will hide key disclosures from all investors, resulting in investor losses. Please reconsider!

Bruce Schmidt — Jun 19, 2026

Subject: S7-2026-15 Comments From: Bruce Schmidt Affiliation: Jun. 19, 2026 Keep the quarterly reporting! Vigilance is its own reward...

Bruce Sherman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Bruce Sherman Affiliation: Jun. 19, 2026 I am strongly against this proposed change from quarterly reporting to biannual reporting. As a retired senior citizen, whose retirement savings are mostly in corporate stocks, it's imperative to know the health of the companies I'm invested in. This proposed change will be detrimental to our economy and the savings of millions of Americans.

Bruce Tennyson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bruce Tennyson Affiliation: Jun. 19, 2026 Come on, Grow up~! Anyone who's worked for a large company is aware of the intentional twisting leverage of widening the gap & the GAAP & that CEOs & COOs will blatantly take this "holiday" as an opportunity to obfuscate failings and run up risk that's invisible to shareholders, encouraged by the Wild West climate exhibited by our current administration. Let's be REAL. Recognize human nature. Bruce Tennyson, retired,supply chain manager

Sent from my iPhone

Bruce Weinstein — Jun 19, 2026
Subject: S7-2026-15 From: Bruce Weinstein Affiliation: Jun. 19, 2026 We have enough white collar crime with Trump and his Toadys. Save Quarterly Reporting!

Get Outlook for Android

Bruce Wentela — Jun 19, 2026
Subject: S7-2026-15 From: Bruce Wentela Affiliation: Jun. 19, 2026 Quarterly

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Bry Aro — Jun 19, 2026
Subject: S7-2026-15 Comment From: Bry Aro Affiliation: Jun. 19, 2026 Are you ****ing kidding???

Bryan Lewis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bryan Lewis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more of these data points. Not less...

Bryan Sorensen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Bryan Sorensen Affiliation: Jun. 19, 2026 This is not a change we need, it only introduces investor risk.

Sent from my iPhone

BRYANT DUANE — Jun 19, 2026
Subject: S7-2026-15 Comments From: BRYANT DUANE Affiliation: Jun. 19, 2026 My name is Duane Bryant and I am now semi-retired. I finally have more time to study financials for my retirement investments, just to learn that the SEC is considering reducing reporting which is the wrong direction. This day and age we need more, and more frequent information, and greater oversight by the average investor, to hold poor performers and bad actors accountable before too much time passes. If you reduce information to the average investor, the only people who have the information are the ones who will misuse it.

Bryce Mercado — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Bryce Mercado Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm just a regular person who invests in the stock market. Quarterly reports are one of the main tools I use know what the world is going on with a company. Why in world would anyone want less information? What am I supposed to do when the data I have is cut in half and woefully out of date? Six months is an eternity is business. Especially when large investment companies have access to information I don't have. This seems like a ridiculous choice on the part of the SEC to even consider this action. I thought you were supposed to be protecting me, not making it easier for companies to get away with things.

Buckley Holton — Jun 19, 2026
Subject: S7-2026-15 From: Buckley Holton Affiliation: Jun. 19, 2026 Require continued quarterly reporting AND signatures !!!! This was done for an important reason. We need more accountability NOT less!!!

Sent from my iPhone

Burks Hunt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Burks Hunt Affiliation: Jun. 19, 2026 No! There is no valid reason to make this change. It is not broken so don’t change it. Everyone should have equal access and the change as proposed would make it unequal and unfair .

Sent from my iPhone

Burl Forbes — Jun 19, 2026

Subject: S7-2026-15 Comments From: Burl Forbes Affiliation: Jun. 19, 2026 It would let the Gov. CROOKS more time to operate , with the way they operate we sure don't them operating the stock market
!!!!!

Burt Toast — Jun 19, 2026
Subject: S7-2026-15 From: Burt Toast Affiliation: Jun. 19, 2026 QUARTERLY REPORTING SHOULD NEVER BE BANNED - WE ALL LIVE BY RULES AND CORPORATIONS ARE NO DIFFERENT

Byron Willhoite none — Jun 19, 2026
Subject: File No. S7-2026-15 From: Byron Willhoite Getting information only twice a year gives the ordinary investor information in a less timely manner than insiders would get. The gap between the time insiders get the information and ordinary investors get the information creates volatility, mistrust and uncertainty. All things that are negative to investors. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't have an affect on corporate investment behavior. Reg FD moved towards a more equal playing field for ordinary investors. This proposal has just the opposite results.

C & L Butler — Jun 19, 2026
Subject: S7-2026-15 From: C & L Butler Affiliation: Jun. 19, 2026 Do not change the rules or allow any of these people to escape punishment. They ruin people's lives!!!!!!!

C Bailey — Jun 19, 2026
Subject: S7-2026-15 Comment From: C Bailey Affiliation: Jun. 19, 2026 Are you kidding me? The SEC isn't handling the corruption and collision with investments and dark money as it is, let alone, give them more time to play dirty deeds and turn the other cheek behind the curtain. I believe the reporting should go the other way ... Monthly reports!!!

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c Beck — Jun 19, 2026
Subject: S7-2026-15 Comments From: c Beck Affiliation: Jun. 19, 2026 As a shareholder for many public companies, reporting should remain quarterly. It's the only way to fairly evaluate a company.

Cynthia Beck

Yahoo Mail: Search, Organize, Conquer

C C — Jun 19, 2026
Subject: S7-2026-15 Comment From: C C Affiliation: Jun. 19, 2026 Do not approve twice a year reporting. Quarterly reporting is the bare minimum to keep an eye on possible misconduct; twice a

year is a gift to less than honest CEOs, CFOs, and money managers. Protect those who will be harmed the most: small investors, retirement plans, and anyone who would suffer because of corporate greed.

C Diane Jones — Jun 19, 2026
Subject: S7-2026-15 From: C Diane Jones Affiliation: Jun. 19, 2026 Don't change the law to lessen the reporting period from 4 times to two. Cathrine Diane Jones, retired vice president of Potomac Aquatics, Inc. Westminster, Maryland. Quarterly reporting holds people accountable from the human weakness of greed and laziness.

C Hayduk — Jun 19, 2026
Subject: S7-2026-15 From: C Hayduk Affiliation: Jun. 19, 2026 I'm a retired 70 year old widow. We invested the bulk of our retirement money because Social Security is not enough to live on. I depend on that investment to pay for things when money is short. Since everything has gone up substantially, I would never be able to keep taxes and insurance paid, along with necessary repairs, without having that invested money, and profit, available to me. If I lost that, due to unscrupulous business practices, I would probably lose my house.
The system in place to prevent fraud is working. Why even discuss changing the rules? What has changed to make this proposition worth discussing? Please let the current rules stand.
C. Hayduk
Retired
Johnstown, PA

C J Beegle-Krause — Jun 19, 2026
Subject: S7-2026-15 Comments From: C J Beegle-Krause Affiliation: Jun. 19, 2026 Quarterly reports are key to understanding what The Market is doing. We shareholders need AT LEAST quarterly reporting!

Please respect our need for information.

Thank you,

Cynthia Beegle-Krause

Sent from CJ’s iPhone

C K — Jun 19, 2026
Subject: S7-2026-15 Comment From: C K Affiliation: Jun. 19, 2026 Transparency protects the investor. I will not invest as much if this passes. I feel like there is a lot of people who feel the same way, even if they don't comment.

C M — Jun 19, 2026

Subject: S7-2026-15 Comment From: C M Affiliation: Jun. 19, 2026 Should be monthly

Sent from Connie Mar

C R — Jun 19, 2026
Subject: S7-2026-15 Comment From: C R Affiliation: Jun. 19, 2026 What are you hiding? Keep up with the transparency!

Carolyn McDonald Sarasota Florida

Yahoo Mail: Search, Organize, Conquer

C R — Jun 19, 2026
Subject: S7-2026-15 Comment From: C R Affiliation: Jun. 19, 2026 What are you hiding? Keep up with the transparency!

Yahoo Mail: Search, Organize, Conquer

C S — Jun 19, 2026
Subject: S7-2026-15 From: C S Affiliation: Jun. 19, 2026 Keeping it at 4 times a year keeps it honest in this period of dishonesty! I think it would be a terrible disservice, and it’s a sign of sheer laziness to reduce the frequency of disclosures. The SEC is a federal regulatory agency, they need to regulate including necessary quarterly reporting. President Trump exercises control over the Securities and Exchange Commission (SEC). While the SEC is historically an independent agency, the Trump administration has asserted direct White House authority over it. For this reason alone, cutting back on the reporting is a no-go for me.

Reducing the frequency of disclosures hurts market transparency, creates information vacuums, and makes it harder for individuals and analysts to track a company's financial health.

Claudine Stanton
Contract Support Specialist-Florida

C Santos — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: C Santos Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission
All information must be provided on a quarterly basis as it has always been. Why is this so hard to understand and pass through the vsrious chsnnels, listen to "We The People,". Why should not have to beg for the right thing to take place in our lives for "ALL" the American people???

C Therese A — Jun 19, 2026
Subject: S7-2026-15 Comment From: C Therese A Affiliation: Jun. 19, 2026 Bandits are TYPICALLY

frowned upon. Where's the Transparency from this money whore, or money hoarder regime? This CRIMINAL, #Epsteinclass REGIME is attempting a clear path to a return to Slavery. Indentured Servants. This is, at best, Shameful. The criminals we pay hush money to, without our educated consent, MUST be Stopped! Sooner, rather than later. Article2, Section4 !!!!!!!!

CA Shobe — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: CA Shobe Affiliation: Jun. 19, 2026 This proposal is bad for investors and bad for transparency. DO NOT eliminate Rule S7-2026-15.
Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years. DO NOT DO ANYTHING TO STOP THE TRANSPARENCY!!!

Cal Preston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cal Preston Affiliation: Jun. 19, 2026 Continue quarterly reports

Sent from my iPhone

Camilla Curren — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Camilla Curren Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Has someone has worked hard for over 30 years and it's getting ready to retire, it is critical for me to be able to track my stocks. I feel that by annual reporting to the SEC is absolutely too little for me to feel confident in this age, that my money is being well managed. Many of my friends have been advised by their financial consultants to remove their money from stocks. If this rule

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Camille Jensen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Camille Jensen Affiliation: Jun. 19, 2026 No change to existing rules.

Camille LoSapio — Jun 19, 2026
Subject: S7-2026-15 Comments From: Camille LoSapio Affiliation: Jun. 19, 2026 Absolutely not!

~Camille

Camille Todor-Noonan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Camille Todor-Noonan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission::

Please do nt make our systems harder to detect fraud which appears to be rampant in our Country. thank you.

Camron Cafego — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Camron Cafego Affiliation: Jun. 19, 2026 I hope this message finds you well. The propose changes to the regulations for quarterly reporting I feel well, unduly place a burden on the retail investors for the lack of information and increase stock volatility, subsequently it will allow corporations to trade with more accurate information than the secondary market can calculate risking losses for retail investors and profits for corporations. Please act in the best judgment To all investors thank you for your time. To the Securities and Exchange Commission:

Candace Becher — Jun 19, 2026
Subject: S7-2026-15 From: Candace Becher Affiliation: Jun. 19, 2026 At this time of enormous wage inequality between CEOs and workers, more reporting not less is needed. Do not change quarterly reporting unless you want to allow for even more disparity.

Sent from my iPhone

Candace Laska — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Candace Laska Affiliation: Jun. 19, 2026 Candace Laska, retired, Lifelong resident of Portland Oregon.
I understand my retirement income could be permanently reduced if quarterly reporting gives way to a much less productive annual reporting schedule. Who does that even help? Please consider the effects on millions of senior citizens who are now getting by during retirement but might end up dependent on public welfare instead.

Candace Stacy Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Candace Stacy Smith Affiliation: Jun. 19, 2026 Candace Smith
Salon Owner
The SEC quarterly reporting period should be more frequent than less. This is horrible for investors, so why would we invest?

Candice Komlanc — Jun 19, 2026
Subject: S7-2026-15 Comment From: Candice Komlanc Affiliation: Jun. 19, 2026 Quarterly reporting is very helpful when I look at which companies to invest in. If information is cut down to two times a year, I don’t have a good enough current view to see how they are doing compared to the historical view. As a financial analyst myself, I don’t understand the logic of moving to twice a year besides less work but it’s also less transparency. Not good. Candice K

Sent from my iPhone

Candice Schubert — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Candice Schubert Affiliation: Jun. 19, 2026 Candice Schubert, Investor, Sparks, NV I am against this change. Quarterly reporting works. Changing it will not.

Sent from my iPhone

Candice Schubert — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Candice Schubert Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I don't think we should eliminate quarterly disclosures. They help investors to make better informed decisions with more current information. Markets are changing faster and retail investors need to know. Please retain quarterly disclosures.

Candie — Jun 19, 2026
Subject: S7-2026-15 Comment From: Candie Affiliation: Jun. 19, 2026 So not only will companies be able to rob people blind they'll be able to do it behind closed doors. Enough of project 2025 And the displacement of common Sense rules, keep this reporting quarterly!

Candy Wilkerson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Candy Wilkerson Affiliation: Jun. 19, 2026 Do not change the reporting rules!!!! It only benefits big corporations!!!! Stop catering to the billionaires!!!

Sent from my iPhone

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candyhemmy — Jun 19, 2026
Subject: S7-2026-15 Comments From: candyhemmy Affiliation: Jun. 19, 2026 Candace Hemmy Investor. Absolutely need oversight since human nature being what it is and can’t be regulated. I wish integrity and honesty prevailed but unfortunately greed and deception are prevalent right now particularly. Otherwise there would be no need to even suggest changing the rules.

Sent from my iPhone

Cara Pellegrini — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cara Pellegrini Affiliation: Jun. 19, 2026 Transparency is critical to keeping companies honest and protecting the investments made by both the public and institutions. In addition, quarterly reporting is important to keep the US on par with the rest of the world. We are not the world power we used to be. To grow, we need to keep up. This push toward removing transparency is absurd and clearly meant to increase the gap between the ones who are ultra wealthy and everyone else. Don’t do it.

Cara Pellegrini

Careese Mayer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Careese Mayer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Subject (as required by the SEC): My view on Rule S7-2026-15
Stop this Rule now it's not reasonable nor responsible to reduce or limit quarterly disclosures!

Carey Gregory — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carey Gregory Affiliation: Jun. 19, 2026 My name is Carey Gregory. I'm a recently retired software engineer
living in Connecticut and I now make my living trading stocks and
options. This rule change will actively harm me and millions more like
me. There will be very little benefit to anyone other than companies
that happen to be managed unethically. It's basically a free pass for an
extra 3 months to conceal material changes that affect the value of the
company. This will benefit ONLY insider traders.

All companies prepare quarterly results internally regardless of SEC
rules, so there's no reason to allow them to conceal those results from
their stockholders and the public.

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Carey Gregory

CAREY SCHUG — Jun 19, 2026
Subject: S7-2026-15 Comment From: CAREY SCHUG Affiliation: Jun. 19, 2026 If there is to be any change, it should be to every two month or even monthly. With the pace of society speeding up, delay means hiding bad behavior.
Carey

Carina Wilkerson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carina Wilkerson Affiliation: Jun. 19, 2026 To whom it concerns at the SEC: It is vital that quarterly reporting remain intact. I do not support the proposed changes.

Carina Wilkerson
2014 Oakwood East Blvd
Midwest City OK 73130

Carla — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carla Affiliation: Jun. 19, 2026 I am retired after working over 48 years and deserve to be able to monitor my life savings quarterly. My name is Carla Fuentez and I need you to hear me and the every day working class. Don't keep turning our nation over to the ones that already have more advantages than
they need or deserve.

Carla Brookins — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carla Brookins Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I want to know who I am invested with is reporting the truth in real time.

Carla burge — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carla burge Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am very concerned about your consideration of Rule S7-2026-15. We are retired and worked hard to have enough money to invest so that when we did retire, we would have enough to survive and help our grandchildren and children when they need it. My husband worked first in the military for 10 years and then for an electronics aviation company for 3r years. I worked in a number of jobs that cared for people but did not make us rich, by any stretch of the imagination.
We depend on having the kneowledge that comes from those quarterly reports. This rule would limit our information and keep us in the dark far too long. Quarterly reports are absolutely neccessary to allow the every day working person who invests to make good decisions on their investments.
The rich and the huge corporations do not need a boost. It is on the backs of the very individuals you are now considering advsersely affecting that they have made the money they have. We NEED you to stand up for us, not them. Please do not blindfold those of us who have worked hard to get where we are and , like my husband, done the work and planning that has made the companies the incredible profits .
The nmore often they give us information, the sooner fraud will be dtected and surely you want to prvent that! Do not allow them any more leeway to commit fraud than exists at this moment.
Thank you for considering this point of view and please continue to insist that we be kept up to date. Quarterly is the bare minimum.
Sincerely,
Carla L Burge

Carla Kenyon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carla Kenyon Affiliation: Jun. 19, 2026 Quarterly disclosure is needed! Do NOT return to the failed prior system.
Thank you!

Sent from my iPhone

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carla kurth — Jun 19, 2026
Subject: S7-2026-15 From: carla kurth Affiliation: Jun. 19, 2026 More accountability not less

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Carla Nestor — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carla Nestor Affiliation: Jun. 19, 2026 Hello, My name is Carla Nestor, and I'm a teacher nearing retirement in Atlanta, Georgia. My understanding is that quarterly reporting could cause a deep in my retirement savings. I did not save well for retirement, so I'm already concerned about having enough money to live comfortably in a few years. I simply cannot afford any losses to my accounts. Please do not change from quarterly reporting. Do what's right and what's best for us common folks. We need all the help we can get. Respectfully, Carla Nestor

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Carla Pagan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carla Pagan Affiliation: Jun. 19, 2026 Quarterly results are essential in making decisions for those of us working outside of financial institutions. We need accurate, up to date information to successfully invest in the markets. Please continue quarterly reporting.

Carla Pagan
Executive Director
Philadelphia, PA

Carla Pagan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carla Pagan Affiliation: Jun. 19, 2026 Corruption reigns. With billionaires in charge and low tax rates for them, what's next? Only insiders make out like bandits. Despicable.

Carly Gmail — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carly Gmail Affiliation: Jun. 19, 2026 This is so important for so many reasons keep quarterly

Sent from my iPhone

Carmen Aco — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carmen Aco Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I review my quarterly report. I don't shred it until the next quarterly report is received and compared with the new quarterly report.
it's important that I review what's going on. As a consumer of financial services, quarterly reports are essential information to learn and make inquires of my financial services team.

Carmen McCann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carmen McCann Affiliation: Jun. 19, 2026 Quarterly oversight is necessary to avoid another ENRON fiasco. There should be no exceptions to current laws which protect investors and little people like myself when I am trying to decide where I will invest my hard earned money.

Sent from my iPhone

Carmen Silva — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carmen Silva Affiliation: Jun. 19, 2026 Carmen Silva, retired Office Manager,
The sabi is we all worked hard to have so when it is our time to rest we can and not be a burden to our family. I have explained enough..
1. You don't have the right to touch money thay is not your to so with as u please.. And feel entitled to do. It my money. 2 we are the ones with the authority and right to invest, remove, exchange how we choose..you have no right and the fact you this u dare to do something with property that does not belong to u is not spprove by its owner, ME. We worked so hard to ensure we r safe and able to die with dignity peace, and not burden those we love. Please stop taking every little bit we have. U have enough money, keep ur hand off of ours...u r abusing ur authority and u have already crossed the line.

“Love recognizes no barriers. It jumps hurdles, leaps fences, penetrates doors, to arrive at its destination full of hope”
"Maya Angelo"

Carol A. Jones — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol A. Jones Affiliation: Jun. 19, 2026 I am a right tire living in (Springfield IL), and do not appreciate the government taking down safeguards for my future. Leave it as it is!

Carol Band — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Band Affiliation: Jun. 19, 2026 Please keep SEC reporting quartetly!
I am counting on my investments for retirement and need transparency.
Carol Band, retired Creative Director

Carol Brady — Jun 19, 2026

Subject: S7-2026-15 Comment From: Carol Brady Affiliation: Jun. 19, 2026 Think you better keep the quarterly reports. Most companies are not trustworthy & will cheat every chance they get

Sent from my iPhone

Carol Bruce — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Bruce Affiliation: Jun. 19, 2026 I agree with this post. I oppose reducing reporting and communication,!The public deserves to know as soon as it becomes known.

Carol Buckingham — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Buckingham Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Keep the quarterly report and protect the investors!

Carol Buckingham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Buckingham Affiliation: Jun. 19, 2026 The quarterly report helps the investor!! Keep it!!

Carol Buckingham
dounefarms@gmail.com

Carol Carrino — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Carrino Affiliation: Jun. 19, 2026 I'm 81 years old. I cannot afford to lose $ on investments and recoup it in my old age; I'm there. It's important to have accuracy and accountability in government, no smoke and mirrors. You wouldn't conduct your own home or business without knowing where you are and having some security that you are dealing with reality. Please assure us that the government will maintain quarterly reporting and assist us in being prudent and self-reliant.
Carol Carrino, retired healthcare provider and distressed citizen, fed up with shenanigans and shysters.

Sent from my iPhone

Carol Carter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Carter Affiliation: Jun. 19, 2026 My name is Carol Carter, retired from 48 years of banking and auto finance. Last job Director at a powersports lender. Retired age 72.7. I used to analyze car dealership financial statements when I was a 39 year

employee of GMAC/Ally Financial. I know first hand what risks are there if we take our eyes off of companies for six months at a time. We learned that the biggest losses we take are in our top dealers we reviewed only annually or semi annually. We loaned them the most and they had time to do water they were going to do when we weren't looking. The impacts of stepping back from due diligence for a) customers of the investment community, b) vendors doing business with corporations, can be catastrophic. I saved a lifetime as a woman making cents on the dollar for my single family for my retirement. At 75 I can't replace the potential loss of a large business or market segment. I implore you to maintain the quarterly reporting schedule. If investors take unexpected hits then other systems such as social services, and lending (high default rates) will feel the strain driving up cost of lending for example. Please keep your eye on the ball. We are trusting our agencies to serve the people. Thank you.

Sent from my iPhone

Carol Chace — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Chace Affiliation: Jun. 19, 2026 Time to stop this nonsense! The rich keep getting richer.

Carol Clark — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Clark Affiliation: Jun. 19, 2026 Public companies should continue to be required to report their financial results on a quarterly basis. Moving this timeframe to every six months would not be fair to investors. Many things can change in a company's financial basis in six months and investors will be adversely affected by making this change. Leave this reporting quarterly!

Carol Clark

Carol Cosgrove — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Cosgrove Affiliation: Jun. 19, 2026 Remain quarterly!

Carol Curtis — Jun 19, 2026
Subject: S7-2026-15 From: Carol Curtis Affiliation: Jun. 19, 2026 They need to be held accountable for fraud! Keep it quartly!!

Carol Eder — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Eder Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: this proposal benefits those who have the privilege of insider trading, which they shouldn't have in the first place. Investors deserve to know how the companies are doing

on a quarterly basis.

Carol Eggert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Eggert Affiliation: Jun. 19, 2026 I want quarterly reporting to continue!!! I am retired and money from investments is an important part of what I LIVE on!!

Sent from my iPad

Carol Eggert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Eggert Affiliation: Jun. 19, 2026 I want quarterly reporting to continue!!! I am retired and money from investments is an important part of what I LIVE on!! Carol Eggert. Retired

Sent from my iPad

Carol Estey — Jun 19, 2026
Subject: S7-2026-15 From: Carol Estey Affiliation: Jun. 19, 2026 Reducing accountability for CEOs is a bad idea. Please do not do this.

Thank you for listening.

Carol Estey

Sent from my iPad

Carol Farina — Jun 19, 2026
Subject: S7-2026-15 From: Carol Farina Affiliation: Jun. 19, 2026 The system is already corrupt. You will make the worse!

Carol Giles — Jun 19, 2026
Subject: S7-2026-15 From: Carol Giles Affiliation: Jun. 19, 2026 Leave it alone. I lived through ENRON and other financial fiasco. Quarterly allows earlier discovery of impropriety than semi-annually. Monthly would be better, yet.
Carol A. Giles
1284 Edinburgh Ct.
Wheaton, IL 60189

Sent from Samsung Galaxy smartphone.

Get Outlook for Android

Carol Goranson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Goranson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do the right thing and be up front and transparent. Stop the abuse of power we currently see happening now.

Carol Goranson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Goranson Affiliation: Jun. 19, 2026 It is your due diligence to protect and disclose the info quarterly.

Carol Green — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Green Affiliation: Jun. 19, 2026 As th Trump adm threatens to undermine Social Security it is imperative that investors are able to manage their retirement savings with accurate and timely reporting . Fixed retirement benefits have vanished...for most all that's left is their 403B. Don't screw with us! The Republicans will not be in charge forever... .Carol Green retired RN and registered voter.

Sent from my Galaxy

Carol Hend — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Hend Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:Pete the quarterly reporting so we "commoners" can see the results of the company that we want to invest in.

Carol Hieronymus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Hieronymus Affiliation: Jun. 19, 2026 Carol Hieronymus RETIRED
I am writing t o ask that the reporting stay the same. This matters to me as I own stock that helps my family.

Carol Hollister — Jun 19, 2026
Subject: S7-2026-15 From: Carol Hollister Affiliation: Jun. 19, 2026 Leave it as it is. CEO's , corporations must report quarterly for transparency and responsibility.

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carol johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: carol johnson Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!

Carol Larimore — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Larimore Affiliation: Jun. 19, 2026 This needs to remain quarterly! Leave the current reporting to maintain the ability of investors to respond quickly. I'm a retired business owner in middle Tennessee. It's important for the new owners and for my family to easily respond to economic challenges that arise. Carol Larimore.

Carol Larimore

Carol Louis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Louis Affiliation: Jun. 19, 2026 The more disclosure the better, leave it quarterly. CJ Louis retired Business owner.

Sent from my iPhone

Carol Marks — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Marks Affiliation: Jun. 19, 2026 I have very basic investments. I am far from wealthy. I am concerned that if I can't keep an eye on things, then my money could easily get away from me. I support quarterly reports.
Carol Marks
Retired
Mars Hill NC

Sent from my iPhone

Carol McAfee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol McAfee Affiliation: Jun. 19, 2026 Stay with quarterly reports !

Sent from my iPhone

Carol McAttee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol McAttee Affiliation: Jun. 19, 2026 Keep company reports quarterly. There is no trust in greedy corporations with the USA citizens! Their profits have been astronomically large while the average citizen suffers. The SEC should be working for the US citizens NOT corporations.
Carol McAttee-retired math teacher.

Carol Merkel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Merkel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I have had investments in the stock market for over 40 years I have depended on my broker to advise me, but I also watch my stocks and mutual funds. Not being able to see what they are doing quarterly will be detrimental to me and other investors.

Carol Mitchell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Mitchell Affiliation: Jun. 19, 2026 Please keep the reporting quarterly. We need more corporate reporting and transparency, not less.
Thanks!

Carol E Mitchell

Carol Priem — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Priem Affiliation: Jun. 19, 2026 With information operating at the speed of light, why does the consumer get less information? This makes NO rational sense. Just another way for the rich to get richer and lock the middle class and poor out of the best wealth making tool, decent unbiased information from companies on the stock market.

Carol Ratchuk — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Ratchuk Affiliation: Jun. 19, 2026 I think everything should be reported monthly

Sent from my iPhone

Carol Riffe — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Riffe Affiliation: Jun. 19, 2026 We are better off now with the system we have now. We have learned from past mistakes like 1955
Carol Riffe

Sent from my iPhone

Carol Sanchez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Sanchez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: the proposed rule to eliminate quarterly disclosures would blindfold retail investors. I need quarterly disclosures to help me make informed decisions, and the SEC shouldn't take vital information away from you. KEEP QUARTERLY DISCLOSURES MANDATORY. Thank you.

Carol Schindler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Schindler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I like and need my quarterly disclosure reports. Please do not take away this vital insight. TY CAROL SCHINDLER

Carol Scott — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carol Scott Affiliation: Jun. 19, 2026 The protracted intervals between mandated quarterly disclosures inherently provide organizations with an extensive window to strategically manage, manipulate, or even conceal adverse operational realities and ethical infractions. This delayed reporting mechanism can inadvertently serve as a buffer, allowing ample time for the obfuscation of inconvenient truths, thereby impeding swift scrutiny, undermining genuine transparency, and delaying the identification and rectification of potential injustices or systemic failings.

Carol Shea — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Shea Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I'm tired of people in the government getting inside information or making certain moves knowing that it's going to affect that certain stock and then they clean up while the rest of us lose!!! Thank you for your time.

Carol Shumway — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Shumway Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!
KEEP IT HONEST.

Carol Shumway
4413 Skyline Drive
Canadensis, PA 18325

Carol Simpson — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Carol Simpson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why would the SEC stop public companies from filing quarterly reports? It just gives fraud a place to hide for 9 months. It harms the consumer and directors of mutual funds who must make decisions based on the latest information in file. A lot can happen in 12 months. Consumers and mutual fund managers will be making purchase decisions based upon stale information. Reject this new rule.

Carol Stockton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol Stockton Affiliation: Jun. 19, 2026 Do not authorize this change. This is clearly an attempt to rob account holders.

Carol Syrylo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carol Syrylo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
To eliminate quarterly reporting leaves investors without the benefit of insider trading knowledge blind to how and what a company is doing, especially in the volatile world financial market we currently exist in. This further disadvantages those trying to attain or maintain their middle class status, plan for retirement, save for their children's education, buy a home, or otherwise achieve the American dream. The SEC has an obligation to demand transparency from publicly traded entities, and those entities have responsibilities tied to the funding they raise from outside investors. Yes, it's burdensome and costly, but must be factored in to the cost of doing business.

Carol Thomas — Jun 19, 2026
Subject: S7-2026-15 From: Carol Thomas Affiliation: Jun. 19, 2026 My view is straightforward. Less accountability leads to greater malfeasance. Do not end quarterly reporting. Require truthful, signed reporting. Let’s not have another Enron.

Carol Walterz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carol Walterz Affiliation: Jun. 19, 2026 Needs to remain quarterly reporting.
Carol Walters

Carol White — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol White Affiliation: Jun. 19, 2026 The reporting needs to be QUARTERLY and companies held accountable with strict adherence to honesty, following the best ethics and law, strict, accurate, prompt reporting with thirough oversight. Also important, rebuild human citizens' voices by immediate repeal of Citizens United which ridiculously made corporations obscenely powerful. What a travesty for our beautiful country.

Carol White — Jun 19, 2026

Subject: S7-2026-15 Comment From: Carol White Affiliation: Jun. 19, 2026 The reporting needs to be QUARTERLY and companies held accountable with strict adherence to honesty, following the best ethics and law, strict, accurate, prompt reporting with thirough oversight. Also important, rebuild human citizens' voices by immediate repeal of Citizens United which ridiculously made corporations obscenely powerful. What a travesty for our beautiful country.

My many decades of successful DIY and employer saving and investing benefited from quarterly reports. Personal investors and our families and communities need companies and government need tight oversight. There are way too many dishonest, greedy, unethical sorts out there. High quality reporting is a curb on their insatiable appetite for undeserved wealth and power.

Carol White
Job title: Studious, hard-working , active retiree. Former public servant as a dedicated and passionate educator for decades.

Carol White — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carol White Affiliation: Jun. 19, 2026 We rely on quarterly information to make decisions - longer gaps create an unfair advantage for corporate insiders. Investors need frequent updates and we need transparency.

CAROL ZABLOCKI — Jun 19, 2026
Subject: S7-2026-15 Comments From: CAROL ZABLOCKI Affiliation: Jun. 19, 2026 Keep those quarterly reports. As a small investor, I need and want to know my investment activity.

Carole Alsever — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carole Alsever Affiliation: Jun. 19, 2026 This has to stay quarter because this proposal on the SEC is an open door to corruption & bookkeeping dirty deals 'cooking the books' to only bilk those that need the money & are counting on returns for their future. There is no way this benefits anyone but the rich. Please do not let this move to quarterly. It will mess up the statistics data reporting. The last time this was done it was a disaster.

Carole Cranbrook — Jun 19, 2026
Subject: S7-2026-15 From: Carole Cranbrook Affiliation: Jun. 19, 2026 Why is our government under Trump rolling back all the protections that protect us all: SEC, food safety,safety, consumer protection laws, banking regulations, also just changing laws which protect people. All of it may well be the downfall of our country. A place where no immigrants or people want to stay in because the people who can make it will be the worst of humanity. Then God will wash his blessings from us. I want my country back!

Carole Estes — Jun 19, 2026
Subject: File No. S7-2026-15 From: Carole Estes Please keep the quarterly accountability. We the people need to know what is happening with our investements. Very soon my spouse and I will be retired and reliant on the honesty of the people handling our money.

Carole Gregory — Jun 19, 2026
Subject: S7-2026-15 From: Carole Gregory Affiliation: Jun. 19, 2026 Quit giving corporations loopholes to slither through.

Carole Gregory
678-577-8176

Carole Haymon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carole Haymon Affiliation: Jun. 19, 2026 No changes please. Most seniors are experiencing income changes as it with high costs of necessities and household expenses. What investments we have shouldn't cost us more of our hard earned savings.

Sent from my iPhone

Carole Hiatt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carole Hiatt Affiliation: Jun. 19, 2026 It is my money and I want quarterly reports!! They should not have the right to go dark!!

Sent from my iPhone

Carole Johnston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carole Johnston Affiliation: Jun. 19, 2026 How are "civilians" supposed to make informed choices re: investments if we aren't able to monitor the books?
Carole Johnston, JD
Retired

Carole Mandino — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carole Mandino Affiliation: Jun. 19, 2026 Carole Mandino, retired, Flagstaff AZ.
Keep the reporting schedule as it is. I'm retired and this matters for my future and the future for my

children.

Sent from my iPhone

Carole Maxim — Jun 19, 2026
Subject: S7-2026-15 From: Carole Maxim Affiliation: Jun. 19, 2026 Keep the CEO reporting as it is. Seniors and stock holders deserve to know that their savings or stock is safe.

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carole mccann — Jun 19, 2026
Subject: S7-2026-15 Comment From: carole mccann Affiliation: Jun. 19, 2026 I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Please do not change the reporting period. If AI can do it efficiently, then it shouldn't cause a problem. Don't let the individual investor suffer
Carole mccann
Alaska resident

Sent from my iPad

Carole Mitchell — Jun 19, 2026
Subject: File No. S7-2026-15 From: Carole Mitchell "I strongly oppose the SEC's proposal to make quarterly reporting optional. Eliminating the mandatory 10-Q filing severely degrades market transparency and disadvantages retail investors. Regular financial disclosures are vital for a fair, efficient market. Reducing reporting frequency creates a dangerous information gap, allowing institutional traders and insiders to act on material developments months before everyday investors are informed. The Commission should maintain strict, uniform quarterly reporting standards to protect all market participants.

Carole Morgan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carole Morgan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a retiree who worked in Financial Reporting at a large corporation for many years, I understand how this will benefit corporations immensely.
As a retiree and shareholder in many stocks, the concern for reduced transparency and responsibility is enormous.
This seems like more taking care of the wealthy and not taking care of the rest of us at all.

Carole Petty — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carole Petty Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Have worked hard for my savings n retirement. Feel companies should reveal everything quarterly as usual
Thank you

Carole Poroshin — Jun 19, 2026
Subject: S7-2026-15 From: Carole Poroshin Affiliation: Jun. 19, 2026 More ways to make money and hide it from the public. Quarterly reporting is an up to date report.

Carole Poroshin
poroshin.mntgrl@gmail.com

Carole Richardson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carole Richardson Affiliation: Jun. 19, 2026 This will blindside the average investor and financial advisors.
Is that the intent?

Carole Thomas — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carole Thomas Affiliation: Jun. 19, 2026 Carole Thomas, Entrepreneur
This would open things up to more Fraud. and less transparency. Keep the quarterly Reporting.

Changing to less freent reporting would make things less transparent and more open to fraud

Carole Thomas, Account Executive
Mayamuse104@
gmail.com

Carole Thomas — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carole Thomas Affiliation: Jun. 19, 2026 Carole Thomas, Entrepreneur
This would open things up to more
Changing to less freent reporting would make things less transparent and more open to fraud

Carole Thomas, Account Executive
Mayamuse104@
gmail.com

Carole Thompson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carole Thompson Affiliation: Jun. 19, 2026 We need to retain the quarterly reporting requirement. Changing this requirement could result in massive loss of wealth for many Americans and that is not acceptable.

Carole Thompson
carthomps@gmail.com

Caroline Ashurst — Jun 19, 2026
Subject: S7-2026-15 From: Caroline Ashurst Affiliation: Jun. 19, 2026 **** THIS!!!! We need accountability. ONCE AGAIN GREED wants to pillage the earth. I'm a nurse in NY and I will NOT Stand for this ****.

Caroline Desmond — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Caroline Desmond Affiliation: Jun. 19, 2026 Please continue with quarterly reporting. Accountability and transparency are key to a healthy investment portfolio. History has proven time and again that biannual reporting benefits big business and shortchanges the investors.
Caroline Desmond
Retired
Roscommon, MI. 48653

Caroline Desmond

Caroline Dunphy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Dunphy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please retain quarterly checks to help keep investment firms honest and protect the common people's paltry investments

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Caroline Feroleto — Jun 19, 2026
Subject: S7-2026-15 Comments From: Caroline Feroleto Affiliation: Jun. 19, 2026 Keep the quarterly reporting - and remember - without a healthy middle class, our economy is unsustainable in the long run, so stop favoring the billionaire class!

Sent from my iPhone

Caroline Metzler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Metzler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: We know that transparency creates trust and fairness in society and in the market place. Big investors already have huge advantages over retail. Don't disadvantage retail investors even more!!!

Caroline Pomeroy — Jun 19, 2026
Subject: File No. S7-2026-15 From: Caroline Pomeroy We need transparency and frequent reporting to ensure fairness for all investors professional and not. We also need accountability for company executives on a regular, short-term basis.

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carolmaeray — Jun 19, 2026
Subject: Comment on S7-2026-15 From: carolmaeray Affiliation: Jun. 19, 2026 Why would you roll back to something that turned out to not work as well as what we have now? Why don’t you stick to what works better for the people of America?

Carolyn Burns — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Burns Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors would not be able to make sound decisions. Illusion. The average person taken advantage of even more than they already are. Castles in the sky fall hard, and who picks up the pieces?

Carolyn Dennison — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Dennison Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not allow companies to blindfold themselves. The individual investors count on you to protect us. We wanted to be able to have the facts and truth in companies we are investing in. Help us little guys out! Protect us.

Carolyn Golaszewski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carolyn Golaszewski Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!!!!!!

Sent from my iPhone

Carolyn H. — Jun 19, 2026

Subject: S7-2026-15 From: Carolyn H. Affiliation: Jun. 19, 2026 With all the corruption still going on, quarterly reporting is important. I don't want anyone messing with my retirement plan.

Carolyn A. Hipkins
Glenarden, MD

Carolyn Kottmeyer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Kottmeyer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not allow companies to hide from investors by allowing them to limit to send annual reporting. We need to know, to make informed investments. And as the small investor depends more and more on private investments, we NEED this quarterly information from reporting!
Thank you!

Carolyn LeBourgeois — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn LeBourgeois Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not pass this proposed rule. It is one more nail in the coffin of the American dream. All companies need to be held to uniform standards of honesty and disclosure. By allowing opaque market practices, a debilitating blow to a huge portion of the economy is inevitable. Do the right thing.

Carolyn Owen Sommer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carolyn Owen Sommer Affiliation: Jun. 19, 2026 No. No. Individuals need the same investing info as huge companies! Small investors are trying to get a retirement fund. Don’t screw us!!!!
Carolyn Owen Sommer
Sent from my iPhone

Carolyn Scully — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Scully Affiliation: Jun. 19, 2026 What is the real reasoning behind this SEC change? Are they trying to cripple or hide something form retail investors?

Carolyn Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carolyn Smith Affiliation: Jun. 19, 2026 Protect us individuals, not the major corporations. We deserve better! You should be looking out for “we the people “ not the big corporations. Stop the corruption, stop the insider trading, stop it!!

From the one and only, Me🙃

Carolyn Smith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Smith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this change. It is not in the best interest of American citizens to provide more opportunities for the rich to screw us over.

Carolyn Swanson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Swanson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
For those who have little invested we need everything we can earn to make it through our golden years. Please continue to report quarterly. It is in our best interest. Thank you.

Carolyn Wright — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Wright Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Agree!

Carr Joy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Carr Joy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
please vote no for Rule S7-2026-15. I am currently retired. I have followed the stock market since I was 18 yrs old. Quartly reports are critical for evaluating the stability of a stock. It requires managers of companies to inform stock holders of progress or problems throughout the year. I don't sell a stock based on 1 quarter results but quarterly reports do help with spotting serious trends. You will be creating a system where only the very wealthy stockholders will profit from knowing ahead of the market which stocks are struggling. I am too old to replace lost retirement income by working so please help the individual stock owners to stay informed.
Sincerely, Carr Joy (70 yr old retiree)

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carrie binetti — Jun 19, 2026
Subject: S7-2026-15 From: carrie binetti Affiliation: Jun. 19, 2026 The Securities Exchange needs to hold companies accountable for accurately reporting financial statements on a quarterly basis. The public and our tax monies shouldn’t be used to prop up failing companies due to fraud. The CEO’s and upper management walk away with excessive retirement packages.

Carrie Shane-Binetti

Email: CarrieBin@gmail.com

Carrie Boden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Carrie Boden Affiliation: Jun. 19, 2026 In this period of “hidden” information, quarterly reports hold companies accountable.

Sent from my iPhone

Carrie Erickson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carrie Erickson Affiliation: Jun. 19, 2026 Why is this even being considered? The corporate elites take advantage is every way they can. This is another way they can rig the system. Quarterly is an established and fair way to oversee business results and manage companies.

Carrie Erickson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Carrie Erickson Affiliation: Jun. 19, 2026 Why is this even being considered? The corporate elites take advantage is every way they can. This is another way they can rig the system. Quarterly is an established and fair way to oversee business results and manage companies. Stop. Just stop.

Carrie Rieble — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Carrie Rieble Affiliation: Jun. 19, 2026 It’s about accountability. If reporting is required less frequently, dealings will be less visible and allow public companies more time to do what’s right for them instead of the investor. While the cat’s away, the mice will play. Investors will suffer lower returns when oversight is less frequent. I am currently a public school secretary in New Jersey without about 3 years until I retire who needs every penny in her retirement accounts!

Sincerely,
Carrie Rieble,

Get Outlook for iOS

Cary Donham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cary Donham Affiliation: Jun. 19, 2026 There is no reason to remove quarterly reporting. It benefits fraudsters not the public. Reporting should be easier now with AI.
Cary Donham
Paducah Ky
Retired Partner with Taft law firm

Casey Tucker — Jun 19, 2026

Subject: S7-2026-15 Comment From: Casey Tucker Affiliation: Jun. 19, 2026 Casey Tucker, Personal Banker, Cut quarterly reporting? I want no, need weekly reports now thank you either open the window or give me my weekly report your move SEC 🖕

Sent from my iPhone

Casey Tucker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Casey Tucker Affiliation: Jun. 19, 2026 Casey Tucker, Banker, Cut quarterly reporting? I want no, need weekly reports now thank you! Either open the window or give me my weekly report your move SEC 🖕

Sent from my iPhone

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cathe martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: cathe martin Affiliation: Jun. 19, 2026 Mary Martin, Retired Accountant Quarterly reports are a necessity to keep everyone more accountable in a timely manner.

Yahoo Mail: Search, Organize, Conquer

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cathe martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: cathe martin Affiliation: Jun. 19, 2026 Mary Martin, Retired Accountant Quarterly reports are a necessity to keep everyone more accountable in a timely manner.

Yahoo Mail: Search, Organize, Conquer

Catherine Adams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Adams Affiliation: Jun. 19, 2026 To the Securities and Exchang
Hasnt there been enough money taken from the people by this administration? The seniors are being purposefully abused by the system.... it's time to look out for the people!

Catherine Allen — Jun 19, 2026
Subject: S7-2026-15 From: Catherine Allen Affiliation: Jun. 19, 2026 Catherine A./retired/RI/ This matters to me because changing the quarterly reporting is a free pass to allow corruption!

You only regret the things you do not do.

Catherine Baca — Jun 19, 2026
Subject: S7-2026-15 Comment From: Catherine Baca Affiliation: Jun. 19, 2026 We need to maintain a level of transparency that’s been working for the past 50 years, why change now!!!

Sent from my iPhone

Catherine Biro — Jun 19, 2026
Subject: S7-2026-15 Comment From: Catherine Biro Affiliation: Jun. 19, 2026 Even quarterly seems too long, if any change is made reporting should be more often not less. We are talking about PUBLIC companies, why in the world would the SEC think keeping the public less informed would be acceptable?? Do NOT change it to 6 months. Part of your job is to protect the public interest, please do your job and keep at least the quarterly reporting minimum in place

Sent from my iPhone

Catherine Blaufarb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Catherine Blaufarb Affiliation: Jun. 19, 2026 Keep the reports quarterly …

Catherine
redacted

Catherine E Scott The Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Catherine E Scott As a small business owner I value the discipline of evaluating & reporting results to my team on a monthly basis. It is only too easy to put off preparing financials in order to "put out fires". As a longtime investor, I recognize that our economy and our society are changing very quickly. As a stock owner, it makes little sense to demand less frequent information 10Q's when the information can go out of focus so quickly. Please retain the requirement for quarterly reporting of financials.

Catherine Fox — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Catherine Fox Affiliation: Jun. 19, 2026 Quarterly reporting is a critical consumer protection and I support keeping and enforcing this requirement.

Catherine Fox

Catherine Granger Glover — Jun 19, 2026
Subject: S7-2026-15 Comments From: Catherine Granger Glover Affiliation: Jun. 19, 2026 Catherine Granger Glover
Retired

Keep the reporting to as often as possible, for we need to know! I was brought up being trained as a NYSE consumer, as I trained my children. Without information being required from companies they will not be forthcoming and it will become enemies more of a closed society.

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catherine Greenberg — Jun 19, 2026
Subject: Comment on S7-2026-15 From: catherine Greenberg Affiliation: Jun. 19, 2026 Stop trying to hamstring the American people please. Leave this alone. We do not want to return to the past!

Catherine Heckel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Catherine Heckel Affiliation: Jun. 19, 2026 There is no reason given for quarterly reporting. Maybe if the billionaires in charge of Administration are trying to hide something? If DOGE and Musk hadn't gutted the employees of the Administration in the name of fake 'waste, fraud and abuse' we'd have a working government. Businesses need more than quarterly reports to keep their businesses competitive.

Catherine McCartan — Jun 19, 2026
Subject: S7-2026-15 (change to reporting frequency) From: Catherine McCartan Affiliation: Jun. 19, 2026 To Whom It May Concern:

I request that the SEC retain the quarterly reporting requirements rather than switch to a twice yearly requirement as proposed in this rule change.

It is imperative that companies be transparent and provide as much information as possible in a timely manner to confirm the financial health of their organization to their clients. While companies will retain the option to continue with quarterly reporting, most will opt for the six month reporting cycle if this rule change gets passed.

Lack of transparency is what allowed Enron to hide their potential insolvency and eventually go belly up, to the catastrophic detriment of their investors. I think the SEC should view the Enron situation as a cautionary tale, and do your best to never allow this to happen again.

I am speaking as an investor who has a large majority of my life savings tied up in the stock market. Please protect the consumer.

Thank you for considering my viewpoint as you cast your final votes.

Catherine McCartan
1364 Heathbrook Circle
Asheville, NC 28803

Mobile: 828-551-8282

Catherine Milanak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Catherine Milanak Affiliation: Jun. 19, 2026 Catherine Milanak, Bid Administrator.
I need quarterly reporting to make decisions. Anything else is unfair. I believe only reporting every 6 months gives corporate raiders an unfair advantage . The savings to companies aren't worth the cost to me.

Sent from my iPhone

Catherine Nemchek — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Catherine Nemchek Affiliation: Jun. 19, 2026 I strongly discourage the return to less reporting. Transparency is extremely important here. An analysis of countries that require quarterly reporting shows a distinct advantage over those that don't. Do not jeopardize my access to valuable information for my investments.

Catherine Nifong — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Nifong Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Detailed financial information is readily available to corporations and they should continue to provide it to their investors on a quarterly basis. Such information is needed quarterly to make investment decisions and to ensure the company is on a solid path. Too much can happen in six months that would be detrimental.

Catherine Pixton — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Pixton Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I'm against the proposed rule S7-2026-15. I'm very concerned about such a major change in policy. Company conditions can change very quickly with publicly traded companies and my husband and I rely on quarterly updates to make decisions about investments in our retirement accounts. We have two young adult children who will also be a affected as they begin their careers and making investments as retail investors. We need more frequent updates not a major cut in the frequency of required updates from publicly traded companies. Thank you for your consideration.
Sincerely,
Catherine Pixton

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catherine pouch-mendola — Jun 19, 2026
Subject: S7-2026-15 Comment From: catherine pouch-mendola Affiliation: Jun. 19, 2026 Important for transparency.

Catherine Putzier — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Catherine Putzier Affiliation: Jun. 19, 2026 Seeing the Ponzi scheme and the theft of America again. STOP it.

Get Outlook for iOS

Catherine Sugden — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Sugden Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
why does everyth8bg that is happening during this administration feel like they have lost all common sense.
of course this should not be an every 6 months report. This will only increase insider information, and keep the most among us who need the three month report in the dark.
it is a direct assault on the common person.
pleasevuse common sense, and do not undermine the common person in this, while reward those of the inside track which for the most part, are the richest among us.
take care of us middle class people and the most vulnerable.
i am so tired of this blatant operation of taking care of the richest among us and not caring for us
thank you

Catherine Tarrant — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Tarrant Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly Reports should not be eliminated as that gives an unfair advantage. Less reporting would be detrimental to the shareholders.

c tarrant

Cathleen Fager — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cathleen Fager Affiliation: Jun. 19, 2026 As a single woman and recent retiree that counts on every penny of my investments, quarterly reporting is critical to keeping up with recent developments in my portfolio. I strongly object to any moves to lessen SEC reporting requirements. Thank you for standing up for clear and transparent quarterly reporting.
Best, Cathleen Fager, former Director of Finance and Operations, CSUN

Sent from my iPhone

Cathy Barriga — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cathy Barriga Affiliation: Jun. 19, 2026 Dear Committee, SEC oversight was created as a direct response to the actions of corrupt investors leading up to the crash of 1929. Any effort to reduce oversight must be stopped and anyone supporting this is suspect.
Please do not allow yourselves to be implicated by even humoring this idea.
Respectfully,
Cathy Barriga

Sent from my iPhone

Cathy Dickson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cathy Dickson Affiliation: Jun. 19, 2026 I am retired & need to know what is going on in my portfolio! We now have access to online banking & credit card transactions, & can check these sites hourly if we want to, or if needed! It is absurd to withhold information for 6 months at a time - especially in this day & age of constant information! We are now acutely aware of the fraud going on in government, non-profits, & companies! We deserve MORE oversight, not less! Six months is far too long to see potential errors or fraud in our accounts!

Sincerely,
Cathy Dickson

Sent from my iPhone

Cathy Dixon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cathy Dixon Affiliation: Jun. 19, 2026 Catherine Dixon, Retired, Blairsville, GA

Please do no revert to semi-annual reporting. Anything that harms retail investors has the stink of taking from the middle class to give to the rich. This just isn't a needed change.

Sent from my iPhone

Cathy Ellis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cathy Ellis Affiliation: Jun. 19, 2026 The data supports quarterly reporting, why change back to semiannual? It makes no sense unless the SEC is getting paid off by companies to make this change. Quarterly reporting was put in place to protect investors. It is the role of the SEC to protect investors.

Cathleen Ellis
3157 Gold Dust St NE
Belmont, MI 49306

Cathy Gamel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cathy Gamel Affiliation: Jun. 19, 2026 I want and require quarterly reporting of my investments!
Catherine Gamel

Sent from Gmail Mobile

Cathy Henry — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Henry Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors need to see quarterly reports as to how the companies they have stock in are doing. To deny quarterly reports would not hold companies accountable for their performance.

Cathy Hinnenkamp — Jun 19, 2026
Subject: S7-2026-15 From: Cathy Hinnenkamp Affiliation: Jun. 19, 2026 Please keep SEC reporting quarterly! It is so important to avoiding trade fraud! It's so important for everyone's decision making! Please don't get rid of this guardrail that's keeping reporting honest.

Cathy Infantado — Jun 19, 2026
Subject: S7-2026-15 From: Cathy Infantado Affiliation: Jun. 19, 2026 Why are you protecting these criminals? How much are they paying you? There has to be something in it for you, because if there was not, you would not risk it. How do you sleep at night? Do you feel hell creeping up, because that is where evil people go when they die.

Kindest Regards,

Catherine T. Infantado

Cathy J Sieberg — Jun 19, 2026
Subject: S7-2026-15 From: Cathy J Sieberg Affiliation: Jun. 19, 2026 Only makes the honest folks ,, no problem
The fraud folks are behind this!!!

Sent from my iPhone

Cathy Karl — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cathy Karl Affiliation: Jun. 19, 2026 Keep it QUARTERLY! Catherine Karl, CEO and we need to know how to handle investments to manage the future!

Cathy L. Welty — Jun 19, 2026
Subject: S7-2026-15 From: Cathy L. Welty Affiliation: Jun. 19, 2026 Comment:

Financial entities cannot blindly be given more free rein. Thus it is up to the government to maintain the guard rails required to create and maintain transparency, integrity and fiduciary responsibility in an industry that requires all three.
All day every day.

Respectfully,

Cathy L. Welty

Cathy L. Welty, photojournalist
"Wo:Ya" Storytelling through photography

(972) 310-2837

Cathy Lipa — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cathy Lipa Affiliation: Jun. 19, 2026 The reporting should be kept quarterly!

Sent from my iPhone

Cathy Mazzotta — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Mazzotta Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
More tranparency NOT less.
DO NOT REDUCE REPORTING REQUIREMENTS.

THANK YOU

Cathy Pearson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cathy Pearson Affiliation: Jun. 19, 2026 Keep it as is. I am a Senior citizen, living on Social Security and every penny counts. I am Retired and have worked very hard all of my life.

SEC Transparency and Oversight more regularly are extremely important Please. It really Counts. My savings are my lifeline. Truly!

Cathy Pearson.
Los Angeles

Cathy Pearson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cathy Pearson Affiliation: Jun. 19, 2026 Keep it as is. I am a Senior citizen, living on Social Security and every penny counts. Transparency and Oversight are extremely important Please. It really Counts. My savings are my lifeline. Truly Cathy Pearson. Los Angeles

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Cathy Rustman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Rustman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The public should have access to this information in order to make educated decisions. Public companies need to be transparent!

Cathy Ryan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cathy Ryan Affiliation: Jun. 19, 2026 J am in favor of quarterly reporting. It keeps the companies and the investors informed. I do not have much money invested, but I do have a retirement account that would be impacted. I am
seventy one years old and cannot afford any more increase in costs and decreases in my investment. Please do not change that policy. Cathy Ryan

Yahoo Mail: Search, Organize, Conquer

Cathy Williams — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cathy Williams Affiliation: Jun. 19, 2026 With the mass of information coming at us from all sides, it's increasingly difficult to curate and analyze what's most important to me personally Quarterly statements relative to my own investments keep me on track and informed in a timely and useful manner and level the information field shared by myself with various funds/corporations in which I have interest. In these rapidly changing and volatile times, six months between information updates is too long to make informed decisions and could be financially dangerous for those of us on fixed incomes.

Cathy Williams, retail investor/retired

CB Ducks — Jun 19, 2026
Subject: S7-2026-15 From: CB Ducks Affiliation: Jun. 19, 2026 Keep the current system in place. Enron showed that it was needed and we don't need to keep teaching ourselves that it's going to be better if we just let CEOs do whatever they want. IF there is no framework to make them do the right thing, many of them won't do it.

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cbweezer — Jun 19, 2026
Subject: S7-2026-15 Comment From: cbweezer Affiliation: Jun. 19, 2026 In times of rampant corruption seen every day, it behooves your commission to demand and enforce transparency and accountability from corporate America. Learn from recent history if no other time. Enron, the 2008 crash that many Americans have still not recovered from are just 2 examples of the need to keep transparency alive. My name is Christy Howell and I am a nurse that speaks up for those who can't every day. I encourage you to do the same.

Sent from my Galaxy

CC Tinton Falls — Jun 19, 2026
Subject: S7-2026-15 Comment From: CC Tinton Falls Affiliation: Jun. 19, 2026 Why are we allowing companies to hide information from investors? I rely on quarterly information to make my financial investment decisions. I have limited resources for my retirement and these changes can have huge impacts for my savings as longer gaps create an unfair advantage for corporate insiders. Enough is enough. Calling it "optional" doesn't fix the problem. Call it what it is, “ripping off investors so

companies can add a few more dollars to their already inflated earnings." The savings to companies aren't worth the cost to everyday Americans!

An Everyday American trying to get by

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ccpotvin — Jun 19, 2026
Subject: S7-2026-15 Comment From: ccpotvin Affiliation: Jun. 19, 2026 Christine Potvin, Chemist, this is important in so many ways. We need accountability and transparency which will be diminished if the SEC moves to report earnings from 4 times to 2 times a year. Corruption will thus ensue!

Sent from my Galaxy

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cea.secure — Jun 19, 2026
Subject: S7-2026-15 Comment From: cea.secure Affiliation: Jun. 19, 2026 Continue the transparency every quarter. This was put in place to protect the investor because of the Enron theft scheme. I will take every dime I have out of my current investments is this happens. Protect investors!!!

Carol

Sent from Proton Mail for iOS.

Cecilia Villar — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cecilia Villar Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please uphold current rules and regulations on corporations. Stop protecting the wealthy class from full transparency with the public. It is vital to the integrity of the SEC to keep the rules in place to prevent abject and outright corruption.

Cecilia Wendler — Jun 19, 2026
Subject: S7-2026-15 From: Cecilia Wendler Affiliation: Jun. 19, 2026 My name is Cecilia Wendler, RN, PhD. I am an associate professor emeritus.

As a retired person managing my own finances, IT IS IMPERATIVE net public corporations continue to report quarterly.All of their findings about their business activities. To report less is a way for corporations to sidestep, critical processes for public decision making about investments. Keep the reports quarterly.

Thank you for your attention to this matter.

Celeste McLeod — Jun 19, 2026
Subject: S7-2026-15 Comment From: Celeste McLeod Affiliation: Jun. 19, 2026 I have worked in major corporations. They adhered to reporting quarterly and this is not burdensome. The benefits to investors outweigh the minuscule cost to businesses. Keep the reporting quarterly.

Celeste McLeod
US Virgin Islands

Sent from my iPhone

Celeste Park — Jun 19, 2026
Subject: S7-2026-15 Comment From: Celeste Park Affiliation: Jun. 19, 2026 It's unfair enough with elections gerrymandered and early access to information the general investors don't have. Stop

Cheers, Celeste

Celia Glacken — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Celia Glacken Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I rely on quarterly reports to make decisions about my investments. PLEASE do not keep us in the dark by eliminating quarterly disclosures. Some of us cannot afford flying in the dark and we want to see down the road ahead to keep us from a crash and burn. Thank you

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Celina Bellanceau — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Celina Bellanceau Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Unless we want more fraud, this proposal is junk.

Celu Bering — Jun 19, 2026
Subject: S7-2026-15 Comment From: Celu Bering Affiliation: Jun. 19, 2026 Accountability is key to avoid waste, fraud and abuse. Quarterly reporting makes sense.

I'm a federal worker and I don't understand why this change is occurring?

Cerelda De Heus — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cerelda De Heus Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This action is NOT looking out for any investors.

Cesar Flores — Jun 19, 2026
Subject: S7-2026-15 From: Cesar Flores Affiliation: Jun. 19, 2026 This is an obvious grab for time by the companies and billionaires who profit by not being monitored. If "the people" did not ask for it it does not need to happen. I know that inside trading is at an all time high but the SEC needs to reel it in. Do not dilute what little protections we have.

I vote no!

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cfrazierx — Jun 19, 2026
Subject: Comment on S7-2026-15 From: cfrazierx Affiliation: Jun. 19, 2026 L8kePlease listen to individual stock owners and investors! We have to work very hard and long to accumulate wealth for our retirement years. I have only myself to gain wealth. There is no one who is going to leave me anything. This change in reporty by the SEC will have a dramatic impact on my future. PLEASE do not change your reporting requirements.

Sent from my Galaxy

CH Kellogg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: CH Kellogg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Quarterly disclosures are very important for the "ordinary' investors. We need to make sure there hasn't been any skulduggery going on with our accounts. We must have Quarterly Financial Disclosures!

Chad Harden — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chad Harden Affiliation: Jun. 19, 2026 We demand fair and transparent reporting. This is an unfair and greedy change. We need the US to do their job and

protect American citizens. Chad Harden, Structures Technical Director

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Chanda Froehle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chanda Froehle Affiliation: Jun. 19, 2026 Don't do this. Don't Gamble with the futures of every working American.

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chaplain_jim — Jun 19, 2026
Subject: S7-2026-15 From: chaplain_jim Affiliation: Jun. 19, 2026 Of course the most corrupt administration in the history of the US wants less oversight. Keep up the quarterly SEC reporting. My whole retirement is in the market. Don't make it less secure by reducing oversight.

Sent from my Galaxy

Char Ervin — Jun 19, 2026
Subject: S7-2026-15 From: Char Ervin Affiliation: Jun. 19, 2026 These reports need to remain quarterly!! If anything, the reports should be monthly ! Obviously, these companies are not trustworthy and need to be strictly regulated an be held accountable.

Charl Ervin
Ohio

Charalotta Campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charalotta Campbell Affiliation: Jun. 19, 2026 This is dangerous to allow them to hide information for 6 months at a time. Why would the public not have access to the same information during these quarterly reportings.
Charalotta Campbell Sr Scientist

Charita Starr — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charita Starr Affiliation: Jun. 19, 2026 I do not want to be cut off from information about major companies I deal with and I want quarterly reporting to stay in place!

Mrs. C. Starr

Charla Parker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Charla Parker Affiliation: Jun. 19, 2026 This is a bad idea. Don't do it.

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charlene carr — Jun 19, 2026
Subject: S7-2026-15 Comments From: charlene carr Affiliation: Jun. 19, 2026 Hiding conruption is not your job Don't give the wolves another reason to screw us.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Charlene Joyce — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Charlene Joyce Affiliation: Jun. 19, 2026 Charlene Joyce
Retired
New Hampshire

I strongly support quarterly reporting. Not doing so could be financially devastating - especially to those of us who are retired and now on fixed incomes. Many of us are struggling to keep pace as things sit, particularly in this economy.

Sent from my iPhone

Charlene Rudd — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Charlene Rudd Affiliation: Jun. 19, 2026 Dear Sir / Madam,

As a retired financial services professional, I am writing to emphasize that quarterly reports are imperative for investors who are working to manage and grow their life savings.

Investors require these regular updates to stay informed about changes in a company's financial health. I strongly advocate for maintaining at least a quarterly reporting schedule to ensure the necessary transparency for sound investment decisions.

Sincerely,

Charlene Rudd
Pinehurst, North Carolina

Charles A Botts III — Jun 19, 2026

Subject: S7-2026-15 From: Charles A Botts III Affiliation: Jun. 19, 2026 Enough is enough, time to end the MAGA corrupt crony criminal nonsense.....prosecute all of them....

Charles Avatar — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charles Avatar Affiliation: Jun. 19, 2026 Please listen.. Quarterly reporting is a must. As a citizen I need to see what corporate America is doing in our country.
Please do not change this. Six months is too long and too many things can go by without full transparency and disclosure.
Thank you

Charles Deming — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charles Deming Affiliation: Jun. 19, 2026 No changes to quarterly reports! Corporate corruption will explode!

Sent from my iPhone

Charles Downs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charles Downs Affiliation: Jun. 19, 2026 More transparency and openness is necessary, not less. Especially after the damage done by.DOGE and inexperienced cabinet ministers in this administration. I am retired, but I have investments.

Sent from my iPhone

Charles Gamble — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charles Gamble Affiliation: Jun. 19, 2026 I was a broker/trader for years. People and professionals need to know the quarterly figures to make informed choices. Twice a year is not often enough. Keep it the way it is.

Sent from my iPhone

Charles Helf — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charles Helf Affiliation: Jun. 19, 2026 You guys TRYING to push this country into a French Revolution? Because at the rate the rich are ****ing us all over, that's exactly where we're headed.

Charles Homburg — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charles Homburg Affiliation: Jun. 19, 2026 I am against your proposal to allow companies to stop reporting quarterly. Why would you give them the ability to hide anything at all? Why do they need to hide anything? How do we stand to benefit from this? You

shouldn't, they don't and we don't. This is all horse **** on the highest order. Stop the horse ****. Once and for all. Please and thank you. I'm not asking you to do this, I'm telling you to do this,You are my employee and you will be fired.

Stop being an asshole too,

Charles Homburg

Charles Lindauer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charles Lindauer Affiliation: Jun. 19, 2026 This is unconscionable. It creates a situation where it is much more risky to invest, meaning that either investment goes down, or that losses can become greater.

Charles Lindauer
Lindauer Mac Consulting
707.479.6170
Sent from my iPad

Charles Morris — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charles Morris Affiliation: Jun. 19, 2026 Charles Morris, Accountant Manager. Keep the safe guards to protect the public .

Charles Peters — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charles Peters Affiliation: Jun. 19, 2026 Keep repeating quarterly

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Charles Schueller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Charles Schueller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Demand corporations continue to report quarterly!

Charles Straughan — Jun 19, 2026
Subject: S7-2026-15 From: Charles Straughan Affiliation: Jun. 19, 2026 america doesn't need to revisit the days of Enron corruption again. Stop this insanity!

Charlie Hoever — Jun 19, 2026
Subject: S7-2026-15 From: Charlie Hoever Affiliation: Jun. 19, 2026 This is wrong. Keep it 4 times a

year and hold companies accountable.

Charlie Jan — Jun 19, 2026
Subject: Comments on New Reporting for Corporations From: Charlie Jan Affiliation: Jun. 19, 2026 Keep the reporting at three (3) months. Corporations already have have protocols in place, and we, the public, expect as much transparency as possible. Giving corporations so much more leeway does us no favors. They must continue to meet standards as they always have, so we can keep corporations accountable. They already get away with too much.

Our grandchildren will only receive the funds we can accumulate right now for their college education, because my Stage 4 cancer has already cost us our life savings. Thank you for your attention to this matter.

Janet M Ladd
Parent
Geandparent
Investor

Charlie Quackenbush — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charlie Quackenbush Affiliation: Jun. 19, 2026 Stop screwing us. We're sick of it

Charlie

Charlotte — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charlotte Affiliation: Jun. 19, 2026 To the SEC:
Quarterly reporting of company performance should remain the standard in the business world. I am retired and living off of my investments. I cannot afford to have them wiped away due to infrequent reporting of performance. I am early into my retirement and have to make my savings last for many years hopefully. Quarterly reporting is necessary to prevent unethical business practices and failures.
Sincerely,
Charlotte T Davis

Sent from my iPhone

Charlotte Alexandre — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charlotte Alexandre Affiliation: Jun. 19, 2026 Charlotte Alexandre, retired
Stop the secrets!

Sent from my iPad

Charlotte Perry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Charlotte Perry Affiliation: Jun. 19, 2026 I use quarterly financial statements to make decisions about what to invest in. Bi- annual statements would not give me current enough information to make informed decisions AI assisted roll ups should make this job much easier and not require cutting the process in half. Keep the transparency. Many of us use this information.

In-Joy This Moment!
Charlotte Perry
Sent from my iPhone

Charlotte Rodriguez — Jun 19, 2026
Subject: S7-2026-15 From: Charlotte Rodriguez Affiliation: Jun. 19, 2026 Oh no you don't. At this time when insider trading is rampant you all should WANT to be transparent and honest. Quarterly reporting is not too much to do.

Charlotte Yancik — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charlotte Yancik Affiliation: Jun. 19, 2026 I don't invest because it's all rigged but I did go to business school and even I know that changing the reporting to 6 months is a bad idea. It allows companies to cheat investors by not keeping them informed and cause them to lose even more money. It's not right or fair to investors and people can see the writing on the wall and are waking up to the truth in this world.

Get Outlook for Android

Charmaine Kathmann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Charmaine Kathmann Affiliation: Jun. 19, 2026 Keep it going

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Chase Hallquist — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chase Hallquist Affiliation: Jun. 19, 2026 Quarterly reporting is mandatory in this day and age. With the rampant and systemic fraud seen across the technology sector. Quarterly reports are the only way to continuously track the circular funding between the mag 7 and private startups. A 6 month window is completely unacceptable for this exact reason unless it is the commissions intention to become accomplice to consumer deception and fraud.

Chelanda Solem — Jun 19, 2026

Subject: S7-2026-15 Comments From: Chelanda Solem Affiliation: Jun. 19, 2026 Keep ot honest, quarterly reports should remain! Keep quarterly reports!

Chelsea S — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chelsea S Affiliation: Jun. 19, 2026 Quarterly reporting is important for public to be aware of any financial impacts that effect them as well as any stakeholders deciding on their best interests. Additionally insider knowledge and trading will likely rise due to less reporting. Companies have a fiduciary responsibility to share their numbers regularly especially public Companies.

Cheri — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cheri Affiliation: Jun. 19, 2026 Quarterly reporting needs to be mandatory. We've tried twice a year - it doesn't work.
Director Global Franchise Management. Corporate headquarters- Columbus OH.

Thank you,
Cheri Roell

Cheri Johnson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheri Johnson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do NOT change the reporting schedule!

Thank you!

Cheri McEneaney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheri McEneaney Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not allow public companies to withold vital information. This hurts everyone especially the little guy!

Cheri Yori — Jun 19, 2026
Subject: S7-2026-15 From: Cheri Yori Affiliation: Jun. 19, 2026 In today's fast moving environment with uncertainty on every side, quarterly reports are essential. Dropping this requirement would be a huge mistake, and a grave disservice to stockholders.

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cherice jobmann — Jun 19, 2026
Subject: S7-2026-15 Comment From: cherice jobmann Affiliation: Jun. 19, 2026 I cant imagine how

LESS insight could be good. Please don't allow big business to hide their financials. This is terrible for small investors like me. I am retired and need to watch things carefully --not depend on news that is 6 months old. I'm watching the news DAILY and would like to see MONTHLY reports.
Cherice Dahlin
Kalispell MT

Cheryl — Jun 19, 2026
Subject: S7-2026-15 From: Cheryl Affiliation: Jun. 19, 2026 Please maintain accountability in financial reporting. For many seniors, these funds can be a matter of life and death. We the people should not be robbed so that the few can gain unjust additional wealth. Please protect us.

Cheryl — Jun 19, 2026
Subject: S7-2026-15 From: Cheryl Affiliation: Jun. 19, 2026 Cheryl Kapolka, as an investor it’s important to have quarterly reporting. This helps keep business honest and investors in the loop.

Cheryl Kapolka

Sent from my iPad

Cheryl Arbogast — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Arbogast Affiliation: Jun. 19, 2026 The US financial stability is questionable at best which is effecting many of US residents today. I see more & more homes being auctioned off every day where I live. If the SEC allows this blackout more & more families will go under as it will permit unrestricted trading & allowing those that have get more without necessary checks & balances. Please do the right thing. Keep things as they are & help prevent additional illegal activity. Thank you.

Cheryl Beeman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Beeman Affiliation: Jun. 19, 2026 Cheryl Beeman, retired Government Official. My hard earned investment dollars must be monitored regularly to ensure best performance for me. I rely on the information to balance or rebalance my portfolio. These are my lifetime earnings and I watch over them carefully.

Cheryl Bocek — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Bocek Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't take away our ability to make a decision on our money. We need to see quarterly reports to make decisions for our families.

Cheryl Bodenhamer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cheryl Bodenhamer Affiliation: Jun. 19, 2026 Cheryl Bodenhamer, investor South Dakota
Quarterly reporting gives me the opportunity to review my accounts and make changes or additions. Why would we want a longer time to be taken advantage of! Keep the Quarterly Reporting!!!

Cheryl Brubaker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Brubaker Affiliation: Jun. 19, 2026 Cheryl brubaker, logistics and operations- we need to STOP removing accountability measures. this is robbery. Every day something is voted on to line pockets, ENOUGH!!!!~ i will make sure to review who votes and how they vote before casting my vote. Represent your people over profits

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Cheryl Cooney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Cooney Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly please

Cheryl Gaines — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cheryl Gaines Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay in place! There have been safeguards put in place over the years for the sake of consumers and working class people. Having our investments go dark for six months give advantages to insider trading but working against the average system. Keep the quarterly reporting! Cheryl Gaines, Counselir and CEO of a small non-profit. Thank you!
Cheryl Gaines

Cheryl Jones — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Jones Affiliation: Jun. 19, 2026 Keep SEC reporting Quarterly! Without it Americans are left blind in this economy.

Cheryl Jones
Illinois resident

Cheryl Jones — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Jones Affiliation: Jun. 19, 2026 Keep the SEC reporting Quarterly!! Without the reporting, Americans will be left in the dark until it’s too late for cautionary financial action.

Cheryl Jones
Illinois resident

Cheryl Koopman — Jun 19, 2026
Subject: File No. S7-2026-15 From: Cheryl Koopman Keep quartly reports

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Cheryl Longfellow — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Longfellow Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)'s proposed rule would blindfold retail investors. Quarterly disclosures help me make informed decisions and the SEC shouldn't take this vital information away from me. Do not implement this proposal!

Cheryl Martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cheryl Martin Affiliation: Jun. 19, 2026 Please keep reporting quarterly as you have for half a century. Reporting twice a year would benefit only large corporations and leave us completely in the dark. Thank you.

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cheryl martinez — Jun 19, 2026
Subject: S7-2026-15 Comment From: cheryl martinez Affiliation: Jun. 19, 2026 Cheryl Martinez. Retired.

Keep it Quarterly! Why should only some get the benefits of seeing what's going on and not all? Be FAIR TO ALL!

Yahoo Mail: Search, Organize, Conquer

Cheryl Mehlman — Jun 19, 2026
Subject: S7-2026-15 From: Cheryl Mehlman Affiliation: Jun. 19, 2026 Quarterly reporting should be mandatory at every quarter. We can't trust the wealthy they have stolen 1000, maybe a million times more than any poor impoverished person in this country. Everyone is supposed to be equal under the law! That is not what is happening in this country! The Rich get away with high crimes and misdemeanors and the poor pay the penalties. NO ONE IS ABOVE THE LAW! Everyone should be held accountable. I'm tired of being robbbed by the rich! Sign, be accountable put your money where your mouth is! Stop stealing taxpayer dollars, I can't afford them! Sign, Sign, Sign, and sign the quarterly reports!
Do not allow their thievery!

Cheryl Mehlman

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cheryl notter — Jun 19, 2026
Subject: S7-2026-15 Comments From: cheryl notter Affiliation: Jun. 19, 2026 Please keep quarterly

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Cheryl Parham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Parham Affiliation: Jun. 19, 2026 Isnt the billionaires already receiving benefits and the basic people always seem to lose. They can hide their thievery and can hide wrong doing. Stop this insanity. Try one or two companies and see what happens before going on grand scale.

Cheryl Parham

Cheryl Parks — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Parks Affiliation: Jun. 19, 2026 Do not do this!!!! To the Securities and Exchange Commission:

Cheryl Silfee — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Silfee Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures provide timely, standardized information that helps retail investors understand a company's financial condition and performance. Public reporting promotes transparency, accountability, and fair access to information. Reducing the frequency or amount of disclosure could make it more difficult for individual investors to make informed decisions and could increase the informational advantage of larger institutional investors. Maintaining strong disclosure requirements helps support confidence in U.S. capital markets.

Cheryl Thomas — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cheryl Thomas Affiliation: Jun. 19, 2026 Cheryl Thomas RN. Why do you need to avoid accountability? The current system works fine!

Cheryl Timberlake — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cheryl Timberlake Affiliation: Jun. 19, 2026 Transparency is necessary to help in monitoring unwanted, illegal, questionable behavior by business. Please continue post 1970s quarterly reports. There is so much mistrust currently in our government.
Cm Timberlake
Columbia, SC

Cheryl Ware — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cheryl Ware Affiliation: Jun. 19, 2026 Keep the quarterly reporting as is — this is necessary for clear understanding of someone making wise decisions on investments.
Cheryl Ware, retired professor

Sent from my iPad

Cheryle Deacon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cheryle Deacon Affiliation: Jun. 19, 2026 Respectfully, keep quarterly reports. I am in financial services & this is critically important both personally & professionally. Cheryle Deacon

Sent from my iPhone

Cherylee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cherylee Affiliation: Jun. 19, 2026 Keep the Quarterly for sure!

Cheyenne Bagley — Jun 19, 2026
Subject: S7-2026-15 From: Cheyenne Bagley Affiliation: Jun. 19, 2026 Please keep the reporting quarterly and continue to hold executives accountable. I lost a good deal of money as a result of Enron. Accurate and frequent reporting is imperative.

Sent from my iPhone

Chia Hamilton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chia Hamilton Affiliation: Jun. 19, 2026 Chia Hamilton
Retired & volunteering where needed
Quarterly reporting is necessary so folks can maintain the funds they've saved over the many years so we can remain independent now. Everyone who is interested needs the quarterly information, and especially advisors. There's already too much secrecy going on. We don't need more. Thank you

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Childerslaw81 — Jun 19, 2026
Subject: Quarterly reporting From: Childerslaw81 Affiliation: Jun. 19, 2026 Joe Childers, Attorney-at-Law, Lexington, KY: transparency is important. Please continue the rule requiring quarterly reporting.

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chip des — Jun 19, 2026
Subject: S7-2026-15 From: chip des Affiliation: Jun. 19, 2026 We are sick and tired of your

corruption soon WE will drag you out of your homes and hoist you up like Mussolini!!

Chip Fontaine — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chip Fontaine Affiliation: Jun. 19, 2026 Are you people out of your minds? Or just completely incompetent? Or corrupt? More likely, all of the above. The end of days (for the USA, anyway) are nigh.

Sent from my iPhone

Chip Palmer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chip Palmer Affiliation: Jun. 19, 2026 The tiny savings to companies by reporting less often is not worth the large loss to stockholders in company performance information. We need to know how the companies are doing to make informed decisions and keep the companies honest. - Dr. Charles Palmer, VP, Technical

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Chiyo Marley — Jun 19, 2026
Subject: S7-2026-15 From: Chiyo Marley Affiliation: Jun. 19, 2026 Thank you for this opportunity to share my views. I speak for numerous overwhelmed friends who fear to. But what I offer is sound, time tested advice. Taking away the quarterly report guard rail exposes our commonwealth to the deadweight of predation by tomorrow's Erons... it also results in a much lower ROI in GDP. This has been demonstrated by recent history and these facts are all in the official public record (FTC, SEC etc), some of which you possess.

Please take my comments under serious advisement.

Carolyn
chromalyn@gmail.com

Chloe Vezo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chloe Vezo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I am all about seeing clearly what's going on and this new law would stop that and let fraud in

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Chris — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chris Affiliation: Jun. 19, 2026 Why change something that is working, especially when we've already tried it and it was a disaster?? Do we keep having to remake mistakes and relearning the same lessons over and over again?

Chris Aldworth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Aldworth Affiliation: Jun. 19, 2026 Do better! America

has already lost trust in its government because of all of this administration’s backroom dealing and lack of candor. Quit piling on.

Sent from my iPad

Chris B — Jun 19, 2026
Subject: S7-2026-15 From: Chris B Affiliation: Jun. 19, 2026 Chris, semi-retired, Hawai'i.

Keep the quarterly filings - they're working.

Since it's not broken, don't feel that you need to break it.

Focus more on other things that haven't been addressed yet. You know, like politicians and insider trading.

Chris Bond — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chris Bond Affiliation: Jun. 19, 2026 Keep the Quarterly Reports! We don’t want to go backwards.
Chris Bond, retired
Round Rock, Texas

Sent from my iPhone

Chris Causey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Causey Affiliation: Jun. 19, 2026 SEC do your job! Leave the quarterly reporting. You still work for US citizens.

Chris Ferreira — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chris Ferreira Affiliation: Jun. 19, 2026 WTF!

Chris Fetter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chris Fetter Affiliation: Jun. 19, 2026 Please continue quarterly reports.

Chris Fritze — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chris Fritze Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I rely on quarterly earnings reports to gauge how my retirement investing is performing. Please FO NOT cut off this vital information from people who need it!

Chris Gawron — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chris Gawron Affiliation: Jun. 19, 2026 As a customer I want transparency and accountability from companies. I oppose changing the rules to reporting every 6 months from quarterly.

Sent from my iPad

Chris Grove Software Development/IT — Jun 19, 2026
Subject: File No. S7-2026-15 From: Chris Grove I am writing to demonstrate that I do not support the move to semiannual reporting as proposed in S7-2026-15. As someone that witnessed the DotCom bubble firsthand and was employed at WorldCom during the accounting scandal, I do not agree with the notion of relaxing reporting requirements for corporations. I saw what accounting misrepresentations did to employees that lost their life savings because of corporate greed and the financial engineering that took place to make the financial picture look rosier than it was. Any company that is worth its salt does monthly reporting anyway, so the data is there, hiding any explanation to investors for an additional three months is counter to the transparency that has been a hallmark of the financial markets for the last 20 years. Please do not change the reporting period from quarterly to semiannual. Thank you, Chris

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chris hall — Jun 19, 2026
Subject: S7-2026-15 Comment From: chris hall Affiliation: Jun. 19, 2026 Reducing the reporting to quarterly is a bad idea. We need more visibility into finances, decisions, and results, not less. I think monthly reporting is necessary to protect investors and
 the economy.

Yahoo Mail: Search, Organize, Conquer

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chris harden — Jun 19, 2026
Subject: S7-2026-15 Comments From: chris harden Affiliation: Jun. 19, 2026 Quarterly reports must be kept the same or I won’t invest in the companies that don’t.

Get Outlook for iOS

Chris Johnston — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chris Johnston Affiliation: Jun. 19, 2026 With AI and fast computers, the actual reporting periods should be monthly. There is no reason not to shorten the time frames. Unless our government is nothing more than a criminal conspiracy.

Chris King — Jun 19, 2026
Subject: S7-2026-15 From: Chris King Affiliation: Jun. 19, 2026 I am writing in opposition of S7-2026-15, which proposes to reduce quarterly filings to only two per year. Weakening the Sorbanes-Oxly Act will make it easier for fraudulent CEO/CFO executives to misrepresent their company's earnings. Such a move will ultimately weaken US securities investments as investors will have less information. We need to hold executives accountable if we are to have a strong securities market. The livelihoods of millions of retirees depends on confidence in US securities.
Sincerely,
Dr. Christopher C King,
Retired Professor,
Saint Louis, Missouri

Chris Lynch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Lynch Affiliation: Jun. 19, 2026 We need quarterly reports to make our best decisions. Keep them quarterly.

Sent from my iPhone

Chris McDonough — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chris McDonough Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Do your job. This is ridiculous.

Chris McNutt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris McNutt Affiliation: Jun. 19, 2026 As a prior CPA this is a very short sighted proposal. Common investors can rely on quarterly information related to changes in a company. The SEC seems to bless business recommendations often increasing the risk to investors & costs to consumers. STOP.
Do not reduce reporting requirements.

Sent from my iPhone

Chris Moore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Moore Affiliation: Jun. 19, 2026 We need more reports, not less. Transparency keeps honest people honest. What's better for business isn't always better for the people it serves. More reports make people more accountable.

Chris Moser — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Chris Moser Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Reporting laws need to be maintained as currently structured. Anything less allows for more criminal activity.

Chris Nemitz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chris Nemitz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
People need to be kept informed. It keeps companies honest.

Chris Pallozola — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Pallozola Affiliation: Jun. 19, 2026 As an individual retired investor, I depend on quarterly information for managing my portfolio. Moving that information to six months will be detrimental to my ability to oversee my portfolio. Do not change from quarterly.

Chris Plush — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chris Plush Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
we need more disclosure from public companies, not less Please do not enable more fraud than they're already is in this process.

Chris Sanborn — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chris Sanborn Affiliation: Jun. 19, 2026 Quarterly reporting ensures that the public and the SEC know that publicly traded securities are properly managing their financial responsibilities.
Do NOT switch to semi-annual reporting!
Thank you.
David C Sanborn
DCSANBORN@gmail.com

Sent from my iPhone

Chris Scarlata — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Chris Scarlata Affiliation: Jun. 19, 2026 Quarterly earnings reports are critical. Do not make the mistake of allowing 6 months of smoke and mirrors between reality checks.

Sincerely,
Chris Scarlata

.....
.....

908-356-2294

Chris Smith — Jun 19, 2026
Subject: S7-2026-15 From: Chris Smith Affiliation: Jun. 19, 2026 I want to see results quarterly

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Chris Stockman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chris Stockman Affiliation: Jun. 19, 2026 I oppose a six month reporting cycle. Too much can happen during that time without disclosure. Please Keep the quarterly reporting requirement.

Sent from my iPad

Chris Tinker — Jun 19, 2026
Subject: S7-2026-15 From: Chris Tinker Affiliation: Jun. 19, 2026 Name: Chris Tinker
Job Title: Help Desk Technician
Location: Sacramento, CA

Why: It is a sad day that we Americans have to look upon each other with suspicion or fear. While it is true that a corporation hasn't always existed for us to be suspicious of, they are now an unavoidable part of life and our lifestyle. Almost everything that is done in most of our day-to-day happenings includes interaction with a corporation (or many). Because they are so ingrained, we must be able to put our full financial trust in them while doing so.
It is indeed a sad day when we cannot trust the corporations that we interact with, but sadly that day is today. If the only thing that can guarantee CEO oversight on their own company's financial actions is to have quarterly accountability, than that is what is needed. A lot can go very wrong in the space of six months that would not get as bad in just three. We all know this. In an era of corporate wrongdoing, having laws like these allows us to keep our trust in the transactions we have daily with these corporations. It allows us to keep our trust in America.

Chris Tsanganelias — Jun 19, 2026
Subject: S7-2026-15 From: Chris Tsanganelias Affiliation: Jun. 19, 2026 The regulations hold the CEO's accountable as they should be for their company's actions. Do not adjust the existing term of quarterly signatures. There's no excuse to reduce that. I work at a family run company and believe in the responsibility.

Sent from my iPhone

Chris Wasson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Chris Wasson Affiliation: Jun. 19, 2026 Quarterly reporting need to continue.
Congress needs to leave it alone!!!!
I have saved so I could retire at 75 and need the interest

Chris Willey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chris Willey Affiliation: Jun. 19, 2026 Why does it seem that corruption keeps growing, from the top down? Why is this a good idea? It will make it so much easier to hide mismanagement and grift. Please reconsider. This will make the stock market and the economy much less stable and/or trustworthy.

Sent from my iPad

Chris Williams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Chris Williams Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We MUST retain quarterly disclosures. Quarterly disclosures are the absolute bare minimum of information needed by everyday average Americans to confidently invest. By eliminating quarterly disclosures the SEC would be taking vital information from the average American investor and leave this information only in the hands of the connected, rich, and powerful. The only "in" to a companies status that the average American investor has is quarterly disclosures. Keep the market free, don't give an unfair advantage to a few already at the top. Keep quarterly disclosures.

Christa Beals — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Christa Beals Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an individual investor, quarterly disclosures are essential to making informed decisions. Timely access to financial results, risks, and operational updates helps me evaluate companies based on current information rather than outdated annual reports. Quarterly reporting promotes transparency, accountability, and confidence in our markets. Reducing or eliminating these disclosures would deprive investors of vital information and make it harder for ordinary investors to assess performance, identify emerging risks, and make sound investment decisions. I urge the SEC to preserve quarterly disclosure requirements and continue ensuring that all investors have access to timely, reliable information.

Christi Walter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christi Walter Affiliation: Jun. 19, 2026 Quarterly reporting must be maintained. Keeping information from USA citizens is a leap away for mankind. Keep the facts laying field level for everyone.

Sent from my iPhone

Christian Eckman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christian Eckman Affiliation: Jun. 19, 2026 Quarterly reports are the minimum owed to the public. Informed investment decisions cannot be made with less i formation at hand. If this moves forward I hope the public moves away from these financial vehicles,

to our ultimate great peril

Christian Gearheart — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christian Gearheart Affiliation: Jun. 19, 2026 Christian Gearheart, automotive service tech at walmart. Keeping quarterly reporting is important to me because it helps those of us who do not have the info or ability to getbaway with insider tradimg, as well as keeping dark money out of politics. going to twice anually would increase the amount going dark forcing the ones likemyself that struggle week to week making iit harder with what little funds we have to trade and try and build up portfolios.

Christie Borchin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Christie Borchin As a retiree, I oppose the proposal to reduce public company reporting from quarterly to semiannual disclosures. As an individual investor, I rely on regular, transparent financial reporting to make informed decisions about my investments. Quarterly reporting provides timely information about a company's financial health, performance trends, risks, and management effectiveness. Reducing reporting frequency would decrease transparency and make it more difficult for ordinary investors to evaluate companies and protect their savings. Less frequent reporting could also increase the information advantage held by insiders and large institutional investors, while leaving individual investors with fewer opportunities to assess changes in company performance. Public markets function best when all investors have access to timely, standardized information. While I understand the desire to reduce compliance costs and encourage long-term thinking, those goals should not come at the expense of transparency and investor protection. Strong disclosure requirements help build confidence in our financial markets and contribute to fair pricing of securities. For these reasons, I urge the SEC to maintain the current quarterly reporting requirements for public companies. Christie Borchin Retired ,Roseville CA

Christina Brandt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Christina Brandt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
When it comes to financial decision making, the more information I have, the better.

The proposed rule that would lessen the amount of financial information that helps me make informed decisions is ludicrous and dangerous. Quarterly reporting requirements were established to protect me, and I don't appreciate the attempt that's being made to take away that protection.

Christina Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christina Smith Affiliation: Jun. 19, 2026 SEC why are you bowing to the America's wealthy to enable more corruption? No benefits for hardworking Anericans … but rather making it more difficult to investigate and prosecute the corruptions. And likely impossible to "catch up" with the mess this will creates.
Christina Smith
Retired: RN

Sent from my iPhone

Christina Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christina Smith Affiliation: Jun. 19, 2026 My name is Christina Smith and I am an employee for one of the world's largest retail companies and a private investor. In a day when money tracking is digital and purchasing information is
trackable in real time, it seems more reasonable to require 30 or 60 day reports rather than extending it out for 6 months at a time. This is especially true in publicly traded venues where most of the investors are not tied directly to the everyday workings
of a company.

Yahoo Mail: Search, Organize, Conquer

Christina Starr — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christina Starr Affiliation: Jun. 19, 2026 Changing this from quarterly will have a dramatic effect on families that are already struggling. Do you politicians hate the American family? It seems as if you're hell bent on destroying
us. You are slowly taking everything away from us. We are barely surviving, while you stand on our backs trying to squeeze the last drop from us. Please stop the madness. We are just trying to eat and see old age. This change will make those things impossible
for many families because it effects their ability to invest in the future.

We should have the same advantages as these companies.

Yahoo Mail: Search, Organize, Conquer

Christina Steingrabe — Jun 19, 2026
Subject: S7-2026-15 From: Christina Steingrabe Affiliation: Jun. 19, 2026 Trying to steal more from hardworking people is disgusting. Doing it by being lazy is even worse.

Christina Steingrabe

Christine Ballis — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christine Ballis Affiliation: Jun. 19, 2026 Stop your thievery

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Christine Bennett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christine Bennett Affiliation: Jun. 19, 2026 White collar crime is on the rise and has been for some time now. Having accountability to a board or a government every quarter may be a hassle but it keeps everyone a bit more honest. Much can be caught or stopped in four months. Twice as wrong can occur in six months. I vote to keep things as they are because they are working. Chris Bennett, retired teacher.

Sent from my iPad

Christine Conner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Conner Affiliation: Jun. 19, 2026 I am a 65 year old retired nurse. I have worked as a nurse for 46 years and have contributed to my retirement fund since the beginning. It is important to me the that accountability is maintained for retirement funds, for myself and others. I didn't work all these years for funds managers to mismanage the money I rely on. Thank you for your consideration. Christine Conner

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Christine Coppola — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Christine Coppola Affiliation: Jun. 19, 2026 Keep reporting Quarterly- are you nuts- or maybe you just want communism

Christine Coppola

CHRISTINE COYNER — Jun 19, 2026
Subject: S7-2026-15 Comments From: CHRISTINE COYNER Affiliation: Jun. 19, 2026 Maintain the current quarterly requirements so people/investors can reflect and respond. This is absolutely necessary for us citizens to understand what has been going on with in a timely manner.
C.Coyner
Educator

Sent from my iPad

Christine Donahoe — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Christine Donahoe Affiliation: Jun. 19, 2026 The SEC is making a huge mistake. Quarterly reporting makes it easier for investors to spot potential problems before they become significant issues. It also gives companies a longer time to figure out how to manipulate the numbers, potentially affecting earnings, dividends and taxes

Chris Donahoe
Retired Assistant Controller
Lexington, Kentucky

Christine Dougherty — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Dougherty Affiliation: Jun. 19, 2026 I’m Christine, a warehouse worker at Amazon Fulfillment who grew up in Houston and distinctly remembers the fallout from the collapse of Enron. My employer already gets away with too much, like insufficient safety for my fellow employees. Don’t let mega corporations hide what they’re doing for six whole months! Keep them honest as much as possible.

Sent from my iPad

Christine Friedlieb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Friedlieb Affiliation: Jun. 19, 2026 Keep the quarterly reports. Corporate business needs more regulation, not less. We are seeing the results of Republican lassiez-faire guidance now and it’s very bad. Corporations have no moral responsibility to the citizens and so we must do it for them.

Sent from my iPad

Christine Hoffman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Hoffman Affiliation: Jun. 19, 2026 The more oversight the better. Protect the American people and our economy. I am a senior citizen and I expect government agencies to make sure companies follow the law.
Thank you,
Christine Hoffman

CHRISTINE LAFRANCONI — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: CHRISTINE LAFRANCONI Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is absolute ridiculous to remove these standards and would only serve to help deceive those who most likely aren't able to afford such a deception! Transparency hurts no one but those who are up to "no good!"

Christine Lee — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Christine Lee Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not allow this to go through Americans needs to know what is going on Quarterly reports are necessary and have been procedure for decades Stop this from going through

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Christine Licari — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Christine Licari Affiliation: Jun. 19, 2026 Please do not revert to semiannual reports. My spouse and I are retired and can not afford to loose money from our hard earned investments. Christine Licari Troy Michigan

Sent from my iPhone

CHRISTINE MANION — Jun 19, 2026
Subject: Comment on S7-2026-15 From: CHRISTINE MANION Affiliation: Jun. 19, 2026 Please do not revert to 1955 regulations. That is only creating a smoke screen to finances.

Sent from my iphone

Christine Messina — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Messina Affiliation: Jun. 19, 2026 Keep quarterly reports. We should be able to review quarterly reports when we are interested in investing our life savings. Every six months is not good enough data to determine how to invest our money!!! Keep the reports quarterly!!!

Sent from my iPhone

Christine Mock — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christine Mock Affiliation: Jun. 19, 2026 Just another opportunity to rip off the small investor. Quarterly allows fraud to run rampant.

Sent from my iPhone

CHRISTINE SCHACHT — Jun 19, 2026
Subject: S7-2026-15 Comments From: CHRISTINE SCHACHT Affiliation: Jun. 19, 2026 Please do not allow this to become reality.

Christine Sheaffer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Christine Sheaffer Affiliation: Jun. 19, 2026 I favor quarterly reporting. In order to make sound investing decisions it is important to have current and past performance indicators for all companies trading publicly.

Sent from my iPhone

Christine Swiderski — Jun 19, 2026
Subject: S7-2026-15 From: Christine Swiderski Affiliation: Jun. 19, 2026 If there is no deceit there shouldn't be an issue with signing quarterly financial reporting. Company leaders need to be accountable for the results of the company they lead. Do not reduce the requirement to signing the financial results every quarter. From C. Swiderski, Illinois

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Christine Wieser Punty — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christine Wieser Punty Affiliation: Jun. 19, 2026 Christine Wieser-Punty field service supervisor someone who’s trying to save some money and hoping for retirement - Quarterly reporting maintain realistic timeframe to provide information important for investment decisions by shareholders or perspective shareholder on what should be trustworthy and timely numbers - reducing the required reporting schedule I believe will increase the risk to smaller

shareholders, such as myself

Christine Wieser Punty
925-890-5084

Sent from my iPhone
Please pardon grammar & spelling errors

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christinedivenuto — Jun 19, 2026
Subject: S7-2026-15 Comment From: christinedivenuto Affiliation: Jun. 19, 2026 Keep stock reporting quartely for fairness to small investors and non profits.

Sent from my Galaxy

Christophe Michaud — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christophe Michaud Affiliation: Jun. 19, 2026 The reporting should stay the same. There's no clear benefit to the public for this to be done. This will only lead to dishonest and deceptive behavior.

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christopher barbaria — Jun 19, 2026
Subject: S7-2026-15 Comments From: christopher barbaria Affiliation: Jun. 19, 2026 C.D.Barbaria Electrician
Let’s do better for the individual investor, corporations & the industrial scale investors are already reaping the benefits of scale & insider bias.
Do better for “we the people” SEC.

Best of days,

cdb in nyc

Christopher Becher — Jun 19, 2026
Subject: S7-2026-15 From: Christopher Becher Affiliation: Jun. 19, 2026 Chris Becher, Norman,

Oklahoma.

Quarterly reporting is the only way to make sure that companies are doing what they're supposed to be doing. It keeps things transparent and allows the public to make informed, educated decisions. With only two reports a year, companies will take advantage of the public. This cannot be allowed to change.

CHRISTOPHER BROSSETTE Retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: CHRISTOPHER BROSSETTE As an investor and a retiree, my income is derived from my investments. Quarterly updates are needed to provide information to managers of the investments. Actually, certain information may need to be reported monthly. How many people are dependent on up to date information? Should we not balance our own checkbook and review our credit card statements monthly? No publicly traded organization should be alllowed to stretch out their reporting to delay reporting of important information.

Christopher Crowder — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christopher Crowder Affiliation: Jun. 19, 2026 This is complete BS. Sunshine is the best disinfectant. What are they hiding ?

Christopher Rubert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Christopher Rubert Affiliation: Jun. 19, 2026 BS , too much insider trading NOW. Cutting the community and everyday people out. Quarterly reports are just the minimum to help check and balance!

Sent from my iPad

Christopher Sedenquist — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Christopher Sedenquist Affiliation: Jun. 19, 2026 Good day,

I am personally heavily invested in the US stock market. Please keep the current quarterly financial reporting schedule.

I believe quarterly reporting forces companies small and large to be more transparent than if they only need to report semi-annually. Reducing the required frequency of reporting makes informed trading more difficult, primarily for individual investors. The burden of reporting quarterly is the cost of transparency and affords valuable, standardized information to all investors.

Thank you and best regards,
Chris Sedenquist

Christopher Watts — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christopher Watts Affiliation: Jun. 19, 2026 Keep Quartley

reporting. This could be bad for the marketplace. How much transparency are investors willing to lose before they lose belief in the system?

Warmest Regards,

Christopher Watts
Marketing & Public Relations
LiuGong North America
22220 Merchants Way, Suite 100 – Katy, Texas 7744
C (346)205-5693
cwatts@liugongna.com
www.liugongna.com I www.liugongmcc.com

Christy Crusott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christy Crusott Affiliation: Jun. 19, 2026 Stop the corruption
Stop corporate grift
Greed out of government NOW!

Christy Dabalos — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christy Dabalos Affiliation: Jun. 19, 2026 We cannot continue to allow for the few to take from the many. Oversight and transparency are detrimental to ensure the law is followed. Quarterly reports do just that, they are essential.

Christy Orosco — Jun 19, 2026
Subject: S7-2026-15 Comment From: Christy Orosco Affiliation: Jun. 19, 2026 This is not transparency and provides opportunity and time to muddle the numbers,
Companies to change their projections and give advantages to C suites.
6 months! Ridiculous! This is not transparency

Christy Orosco

Christy Perry — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Christy Perry Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 appears to be another means to limit investors' access to good, reliable information. If we are to put our efforts and money behind ANYTHING, we should have a good, reliable source for the information that will help make good decisions. The question here should be WHY CHANGE THIS TO HURT THE INDIVIDUAL WHEN THEY ARE YOUR SOURCE OF STABILITY!?!

Chrystalle Doyle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Chrystalle Doyle Affiliation: Jun. 19, 2026 Good morning,

My name is Chrystalle Doyle. I work in education.

I believe this is a bad idea to go from quarterly reporting to twice a year reporting.

The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward.

What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.
This gives too long for things to be hidden and bad things to happen with no oversight.

Chrystalle Doyle

Sent from my iPhone

Chuck Deery — Jun 19, 2026
Subject: S7-2026-15 From: Chuck Deery Affiliation: Jun. 19, 2026 Once upon a time, we had a LOT of crooked CEOs running big companies in our country. We probably still do, but at least their corruption is harder to hide when they have to personally attest to and sign quarterly reports. The fact that they want to reduce this reporting obligation speaks for itself… they want return their ability to rob the companies, employees, and investors they are supposed to serve. Members of the SEC, DO YOUR JOBS and protect the finances of the American people. Do not allow this change to be implemented!

Chuck Deery, retired school superintendent
Brodhead, WI

Chuck Shelton — Jun 19, 2026
Subject: S7-2026-15 From: Chuck Shelton Affiliation: Jun. 19, 2026 We need to hold businesses liable.

Chuck F. Shelton

Cindi Reyes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cindi Reyes Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
Reducing the amount of information shared by companies to 2 times a year will create larger information gaps, allowing companies to hide problems and increasing the risk of insider trading.

Cindy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Affiliation: Jun. 19, 2026 I do t think we need the 1% to be MORE crooked!

Cindy Holman

Cindy Bernal — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Bernal Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:this is just another attempt by this administration (who speaks of past administrations about weaponizing sectors of our government) to avoid accountability and keep constituents in the dark.

Cindy Bischoff — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Bischoff Affiliation: Jun. 19, 2026 We who are investing in these companies absolutely need to still be able to see where our money is being used. In six months we could see much bigger changes if companies are allowed to get by with taking advantage of investors.
Cynthia Bischoff, gmacindy56@gmail.com, 502-287-8935, Louisville Kentucky

Sent from my iPhone

Cindy Daniels — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cindy Daniels Affiliation: Jun. 19, 2026 I am Cindy Daniels, a retired Banker. I reside in central Indiana and want quarterly reporting to continue. Information being reviewed in quarterly fashion helps maintain profits.

Cindy Guilford — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cindy Guilford Affiliation: Jun. 19, 2026 In my opinion quarterly is of most benefit to the common good of the population.

Sent from my iPhone

Cindy Haag — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Haag Affiliation: Jun. 19, 2026 I think this is a bad idea to change the current reporting schedule. Investors - all of them - need current data as much as possible. I am a retired Educator and investments are part of my income. We need quarterly reports.

Lucinda Haag

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cindy heidenreich — Jun 19, 2026
Subject: S7-2026-15 Comment From: cindy heidenreich Affiliation: Jun. 19, 2026 This is just a way to legalize robbery. Integrity means more than profit and when we loose that integrity it is a slippery slope I do not want to go down. I am a private business owner who plays by the rules. Don't change them. They are there for a reason.

Sent from my iPad

Cindy Lindstrand — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cindy Lindstrand Affiliation: Jun. 19, 2026 I want a quarterly report of my portfolio as I'm in retirement and depend on it.
Cindy Lindstrand
Monterey TN

Sent from my iPhone

Cindy Maker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cindy Maker Affiliation: Jun. 19, 2026 Keep the people informed! Cynthia Maker

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Cindy Maro — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cindy Maro Affiliation: Jun. 19, 2026 I want to assure quarterly reporting by companies continues and does not change to less frequent semi-annual reporting. This allows for better tax planning.
Dr. Cynthia Maro
304 Parade Street
Cranberry Twp, Pa 16066
Cindymaro@msn.com

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cindy Marvin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Marvin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Put the work in. Be transparent. Fck this administration. As investors we need to know the health of our companies and economy. Sick of being lied to.

Cindy McComas — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy McComas Affiliation: Jun. 19, 2026 Quarterly reporting should not be an issue in the digital age. The more transparency to the consumer the better. Therefore, quarterly reporting requirements should be maintained. Thank you for your attention to this matter.

Sent from my iPhone

Cindy Petrusic — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Petrusic Affiliation: Jun. 19, 2026 Cynthia Petrusic, Hyatt Hotels Corp. I do not want to lose the ability to check my portfolio every day, if I please. I want to be able to analyze the market as I choose. I do not want to lose my choice to stay informed.

Sent from my iPhone

Cindy Rempel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Rempel Affiliation: Jun. 19, 2026 Wall Street needs more accountability, not less.

Cindy Sorensen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Sorensen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: No, no , no!

Cindy Souza — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cindy Souza Affiliation: Jun. 19, 2026 Do not change the reporting back to semi annual reports. We NEED quarterly data!

Cindy Souza

Cindy Spencer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cindy Spencer Affiliation: Jun. 19, 2026 Please keep it quarterly. Enough hiding things from the pubic.
Cynthia Spencer, assistant Register of Deeds

Cindy Sudac — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Sudac Affiliation: Jun. 19, 2026 I want at the minimum quarter reports. It what I was told at the time I invested. And I want them and have the right to them!

Cindy Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cindy Sullivan Affiliation: Jun. 19, 2026 Why would anyone think it's a good idea to go six months in between reporting? Just another way to screw the American people. Keep quarterly

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Cindy Von Kahle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cindy Von Kahle Affiliation: Jun. 19, 2026 I was in wealth management from 2000 till 2018 and personal see why we need these oversight laws in place to protect consumers Cynthia Von Kahle US Citizens

Cynthia Von Kahle
300 Lynn Shore Dr Apt 709
Lynn, MA 01902
339-226-2697

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cindysheddproton.me — Jun 19, 2026
Subject: S7-2026-15 From: cindysheddproton.me Affiliation: Jun. 19, 2026 As someone who relies on investments to fund our retirement I am strongly opposed this proposed rule change. Corporations already have staffing and processes in place for quarterly reporting and this reporting provides a more timely picture of their financial picture/health. This is very important for individual investors, charities, financial advisors and others.

DO NOT CHANGE TO SEMI-ANNUAL REPORTING.

Cynthia Shedd

Sent from Proton Mail for iOS.

CK Brinkman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: CK Brinkman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Stop being redicilous. Stop lying. Stop listening to the corrupt rich bastards and do what is right.

CL Burns — Jun 19, 2026
Subject: S7-2026-15 Comment From: CL Burns Affiliation: Jun. 19, 2026 As an 82 yo retiree who is supported by my stocks, I need full transparency, I am also a 21 years veteran. Please do not take away these crucial protections from the elderly especially.

Sent from my iPhone

Claire Bow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Claire Bow Affiliation: Jun. 19, 2026 The only people who benefit are the crooks, your job is to keep it honest and transparent

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Claire Kirkpatrick — Jun 19, 2026
Subject: S7-2026-15 Comments From: Claire Kirkpatrick Affiliation: Jun. 19, 2026 I support maintaining quarterly reporting requirements. Quarterly disclosures provide investors with timely, transparent information about a company's financial condition, risks, and performance. Reducing reporting to a semiannual schedule would create larger information gaps and primarily benefit corporate insiders and large institutional investors who have greater access to information and resources. Retail investors rely on regular public disclosures to make informed decisions, and less frequent reporting would make it harder for them to fairly evaluate companies and protect their investments. Quarterly reporting helps level the playing field, promotes accountability, and supports transparent, efficient, and trustworthy capital markets.
Sincerely,
Claire Cobb, Physician Assistant, Savannah GA.

Sent from my iPhone

Claire Knierim — Jun 19, 2026
Subject: S7-2026-15 Comment From: Claire Knierim Affiliation: Jun. 19, 2026 Keep it Quarterly!

We owned Enron stock…

Claire Terracciano — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Claire Terracciano Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this and make them give us the money they owe us

Clara Dodd — Jun 19, 2026
Subject: Quarterly reporting comment From: Clara Dodd Affiliation: Jun. 19, 2026 Sent from my iPhone Clara Dodd, retired former inside sales manager in air compressor industry. Quarterly results are critical not only to those with IRAs, pensions, retirement accounts but to anyone with a critical illness, a small business dependent on those big businesses, and the list goes on. Do not stop quarterly reporting. Before long we will all be walking around in the dark .

Clara Jackson Simonds — Jun 19, 2026
Subject: S7-2026-15 From: Clara Jackson Simonds Affiliation: Jun. 19, 2026 We need the financial transparency that comes with quarterly reporting. The world changes the too fast to allow oversight to be dropped from every three months to twice a year.

The people with significant money don't need to wait to see what's happening with their investments. Neither should the man on the street.

Clara Jackson Simonds
North Tonawanda, NY

Claudete Levin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Claudete Levin Affiliation: Jun. 19, 2026 To the SEC: Please let people people be informed, do not change the rules . People need to know how companies are doing in case they want to invest. No one wants to invest blindly.

Claudia Furney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Claudia Furney Affiliation: Jun. 19, 2026 Investors need to know if a company is in a good financial status. Otherwise we could be investing in a company that’s not financially healthy. Is that where you BILLIONAIRES want your money. Get freaking REAL!

Claudia L Murphy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Claudia L Murphy Affiliation: Jun. 19, 2026 Do not allow this rule to exist! We consumers get ripped off enough with taxing Social Security, getting looped into fake bitcoin, etc.

Claudia Parisi — Jun 19, 2026
Subject: S7-2026-15 From: Claudia Parisi Affiliation: Jun. 19, 2026 Claudia parisi CT…
Even with these safeguards in place, there is fraud. The idea that you want to remove safeguards amid this administration is reprehensible.

Claudia Robinson — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Claudia Robinson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The citizens of this country need MORE accurate information from SEC sooner and with total transparency. Companies already have too many advantages over the average consumer and investor. Keep information quarterly.

Clay — Jun 19, 2026
Subject: S7-2026-15 Comments From: Clay Affiliation: Jun. 19, 2026 You to make sure all companies are above broad and quarterly report will help to do that

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Clay or Kathy Hodge — Jun 19, 2026
Subject: S7-2026-15 From: Clay or Kathy Hodge Affiliation: Jun. 19, 2026 Unless this is a scam 😡 I strongly feel that the laws pertaining to reporting companies financial and business status as are the law remain in place 🤔 The law was made to keep everyone honest and to possibly change to quarterly or semiannual would allow corporate shenanigans to take place without consequences and would further insider trading 😡

W Clay Hodge

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Clayton McKinnis — Jun 19, 2026
Subject: S7-2026-15 Comments From: Clayton McKinnis Affiliation: Jun. 19, 2026 Good morning,

In 2026, businesses run on information and access to it. Allowing corporations to conceal their financial information for up to six months invites fraud akin to the Pelosi scale.

In a time where AI can crunch the numbers and produce the report in a matter of days, or even hours, allowing corporations to hide their financial activity would hurt the American consumer.

Respectfully,
Clayton D. McKinnis
MAJ, USA, Retired
(910) 578-8831

Clif Caldwell — Jun 19, 2026

Subject: S7-2026-15 From: Clif Caldwell Affiliation: Jun. 19, 2026 The need for oversize has never been greater. We exist in a world with
enormous technological advances. The Enron debacle was result of basic human activities multiply it by super computers ai etc. We need outside vigilance
to maintain prosperous markets.

Clifford Sholkoff — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Clifford Sholkoff Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly investing rule. As a retired person, it helps me make better decisions with my investments. I think you have a lot of nerve trying to change this and it smells of something rotten in Denmark!

Clifton Adler Jr. — Jun 19, 2026
Subject: S7-2026-15 Comment From: Clifton Adler Jr. Affiliation: Jun. 19, 2026 Clifton Adler Jr, retired foundry man, they don't need longer than 3 months.

Clifton Schwach — Jun 19, 2026
Subject: S7-2026-15 Comments From: Clifton Schwach Affiliation: Jun. 19, 2026 Those rules were put there to improve the information stream so that ordinary people at least have a chance to invest and compete. Do not weaken the system. In today's world 6 months is a long time.

Clint Clouse — Jun 19, 2026
Subject: S7-2026-15 From: Clint Clouse Affiliation: Jun. 19, 2026 It's a rule for a reason...why change it unless there's something we shouldn't know ?? Clinton Clouse, retired UAW, Tiffin, Ohio

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Clinton Baum Program manager — Jun 19, 2026
Subject: File No. S7-2026-15 From: Clinton Baum financial transparency for people who invest in companies is essential for an insight into companies actions

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Cody Fontaine — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cody Fontaine Affiliation: Jun. 19, 2026 Cody Fontaine, Desktop Engineer, Massachusetts. I am already spending every dime I have to survive with my 2 kids and now you’re going to make it harder to save. It’s incredible that this administration isn’t just called the Government Mafia.

Sent from my iPhone

Coleen Healy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Coleen Healy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep watch and continue quarterly reporting!!
we need you more than ever!

Coletta Comer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Coletta Comer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission we need information about corporations in order to do our due diligence when we are investing our money. We do not need corporations hiding their information in order to line their own pockets and bleed the American people.

Colette Bressler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Colette Bressler Affiliation: Jun. 19, 2026 Yes, please keep the reports coming for all the shareholders and important data , Thank you !

Colin — Jun 19, 2026
Subject: S7-2026-15 From: Colin Affiliation: Jun. 19, 2026 I am Colin Thornsberry, I'm a government contractor, and I oppose any change in laws that weaken the SEC. CEOs have a duty to report honestly and reducing to quarterly reporting is just wrong. I think it's criminal laws and rules are being changed making it easier for corruption to exist within the financial markets. Rule changes to the stock exchange are why there is now a trillionaire. Companies have a responsibility not only to their shareholders, but to their employers as well! It appears the American public is being lied on what are good investments, not exercising sound judgement. President Trump has been passing lies that everyone is doing well simply because stocks are rising. We all know this is untrue because most normal people go shopping every week and any raises we receive in our jobs are not keeping up with inflation. Your duty is to be faithful to the American public, not partisan to the billionaires or the President. Any rule changes making it easier for CEOs to lie should not be approved. If anything, we require more oversight not less oversite. Most of us know the AI bubble will bust, and when it does, who will be left holding the bag? It's not the billionaires and trillionaire. We should've learned something after the previous blown bubbles.

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colin moore — Jun 19, 2026
Subject: Comment on S7-2026-15 From: colin moore Affiliation: Jun. 19, 2026 Dear SEC,
Why return to a proven losing strategy on reporting?

Is the purpose of the SEC to protect and/or work FOR the average American investor trying to provide for their FAMILY ?

When you are driving in the DARK do you not turn on your headlights?

Isn't the SEC rather like the headlights themselves ??

Please use your COMMON SENSE AND BE THERE FOR THE AMERICAN PEOPLE WHO NEED

YOUR HELP AND GUIDANCE MORE THAN EVER NOW!

Thank you.

Colin Moore
Retired
Denver, CO

Colin Moore
Graphic & Web Design I Creative Services
720-933-6640

”It’s a small world, but I wouldn’t want to paint it."
— Steven Wright

Colleen Andriano — Jun 19, 2026
Subject: S7-2026-15 From: Colleen Andriano Affiliation: Jun. 19, 2026 Please continue quarterly reporting. I think it is a more efficient way to keep us informed about our investment holdings.

Thank you.

Sincerely,

Colleen P. Andriano, Florida and New York resident

Colleen Cabot — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Colleen Cabot Affiliation: Jun. 19, 2026 A very bad idea. We will all lose a big bite of our savings. This has happened before. Don’t go down this road.

Sent from my iPhone

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colleen esguerra — Jun 19, 2026
Subject: S7-2026-15 Comment From: colleen esguerra Affiliation: Jun. 19, 2026 Keep reporting. We all have the right to know and we need check and balances.
Colleen Esguerra
Retired
I remember Enron and how those people lost their retirement. That should never happen nor should companies be able to do what they want.

Colleen

Colleen Gallagher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Colleen Gallagher Affiliation: Jun. 19, 2026 It MUST be QUARTERLY for this country to survive THIS ADMINISTRATION UNLESS YOU WANT ALL OF THE MIDDLE CLASS TO JUST LOSE!!

Sent from my iPhone

Colleen Ketcham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Colleen Ketcham Affiliation: Jun. 19, 2026 Do not change. We as investors have a right to know what the heck is going on. This sounds like a 1929 gambit for the rich and powerful and when it all falls, the little guy suffers the most.

Colleen Maleski — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Maleski Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am concerned as an average citizen by the proposed change to eliminate quarterly reporting. Less information disclosed means that I have less information to make decisions in investing and would likely result in volatile and poor economic outcomes for a majority of our citizens.

Colleen Travis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Travis Affiliation: Jun. 19, 2026 Securities and Exchange Commission:
For those of us who have saved a lifetime to try and retire comfortably and are now living in a world where fraud and deception are at all levels and appear to be our new norm, the idea of less accountability by those who are dealing with my finances is ludicrous.

Colleen West — Jun 19, 2026
Subject: S7-2026-15 Comments From: Colleen West Affiliation: Jun. 19, 2026 oh my gosh! There's so much scamming in so much fraud online and so much other crap online that why would you do this? This just gives state companies or fraudsters or whatever purpose they have for abusing systems and personal information. You certainly don't need to be adding to the situation a lot can happen in six months a lot can happen in three months. Keep the quarterly reporting. I'm sure this is coming from Republicans and it's coming from the Republicans you know darn well that they are going to cheat somewhere down the road.

Comcast — Jun 19, 2026
Subject: S7-2026-15 From: Comcast Affiliation: Jun. 19, 2026 My name is Nancy Andersen. I am a retired nurse and I live in Minneapolis Minnesota. I am 100% opposed to the SEC removing the

quarterly reporting by CEOs. These reports are in place to prevent companies from stealing from U.S. citizens. Stop this blatant abuse of your average citizen just to enrich the 1%. The only positive result of ending the quarterly reports is than nail it puts in the Republicans coffin.

Sent from my iPhone

Connie Adkins — Jun 19, 2026
Subject: S7-2026-15 From: Connie Adkins Affiliation: Jun. 19, 2026 Continue to hold them accountable no matter what if not to many things will get done that will hurt your average person and our land and animals keep them transparent and responsible for their actions

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connie akers — Jun 19, 2026
Subject: S7-2026-15 Comment From: connie akers Affiliation: Jun. 19, 2026 We the people deserve to know what is going on with our money. Keep the reporting quarterly.
Connie Akers

Connie Ann Babin — Jun 19, 2026
Subject: S7-2026-15 From: Connie Ann Babin Affiliation: Jun. 19, 2026 Keep the quarterly reporting. As a retired person I need to monitor to ensure decent retirement.

Sent from my iPhone

Connie Arnold — Jun 19, 2026
Subject: S7-2026-15 From: Connie Arnold Affiliation: Jun. 19, 2026 We need clearity.

Connie Jones — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Connie Jones Affiliation: Jun. 19, 2026 Continue quarterly reporting. Consistency is best. Don’t burden the system with additional change that will not bring benefits. I am a retired controller.
Sincerely,
Connie Wilson Jones, CPA
Macon, GA

Get Outlook for iOS

Connie Kealey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Connie Kealey Affiliation: Jun. 19, 2026 We have a right to keep an eye on corporations with at least a Quarterly

report! Constance Kealey, retired

Sent from my Galaxy

Connie letien — Jun 19, 2026
Subject: S7-2026-15 Comments From: Connie letien Affiliation: Jun. 19, 2026 Americans need more frequent communication, not less

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Connie Mahanes — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Connie Mahanes Affiliation: Jun. 19, 2026 Stop screwing with Americans' money. The government is taking more than enough already. If the government wasn't wasting so much you wouldn't even be looking at this. I'm retired and the money I have saved is what I have to live on. If I lose up to half I may have to get government assistance. I live in Nebraska City NE. Our taxes are high already. I am asking you to continue quarterly reports.

Sent from my iPhone

Connie Markowic Career & Technical Educator — Jun 19, 2026
Subject: File No. S7-2026-15 From: Connie Markowic To Whom It May Concern, I am writing as a voter, taxpayer, and retail investor from New York to strongly oppose the Commission's proposal to allow public corporations the option to shift to a semiannual reporting framework (Form 10-S). While this change is framed as a way to reduce administrative burdens for corporate America, it directly harms the everyday investors who provide the vital capital that keeps these businesses running. Since traditional pensions are largely a thing of the past, public markets now hold the life savings and retirement nest eggs of millions of working Americans. We deserve transparency. Allowing companies to withhold financial results for six months at a time creates several severe risks for retail investors and the public at large: •Severe Information Asymmetry: Institutional investors have the capital to purchase expensive "alternative data" (such as credit card tracking and supply chain analytics) to monitor a company's health in real-time. Retail investors rely entirely on public SEC filings. Reducing reporting frequency to twice a year effectively blindfolds everyday investors while allowing Wall Street to trade with a massive informational advantage. •Increased Market Volatility: Spacing disclosures out over six months means that two quarters' worth of business changes, operational erosion, or material updates will hit the market all at once. This lack of continuous calibration will result in severe, unpredictable stock price shocks—shocks that retirement savers cannot afford. •Loss of Sector Comparability: Because this rule is optional, it will fragment the market. Trying to evaluate and compare a company reporting quarterly against a peer reporting semi-annually destroys the uniformity required to make sound asset allocation decisions. •Macroeconomic and Societal Vulnerability for Seniors: Retail portfolios are the literal baseline of

survival for an aging demographic. Sudden, violent upheavals in retirement funds—caused by long-delayed financial disclosures catching the market off-guard—will inevitably destabilize the financial security of our senior population. Forcing seniors to absorb these artificial market shocks occurs at a time when our nation's healthcare and elder care infrastructures are already severely strained and facing unprecedented logistical and financial challenges. The SEC should not adopt policies that risk turning corporate disclosure relief into a broader societal crisis. Corporate America must remain accountable to the public providing its funding. I urge the SEC to uphold its foundational mandate of investor protection and reject this proposal. Mandatory quarterly reporting ensures a level playing field; rolling it back only serves corporate insiders at the expense of Main Street. Thank you for your time and consideration of my comments. Sincerely, [redacted]

Connie Markowicz — Jun 19, 2026
Subject: S7-2026-15 From: Connie Markowicz Affiliation: Jun. 19, 2026 To Whom It May Concern,
I am writing as a voter, taxpayer, and retail investor from New York to strongly oppose the Commission’s proposal to allow public corporations the option to shift to a semiannual reporting framework (Form 10-S). While this change is framed as a way to reduce administrative burdens for corporate America, it directly harms the everyday investors who provide the vital capital that keeps these businesses running.
Since traditional pensions are largely a thing of the past, public markets now hold the life savings and retirement nest eggs of millions of working Americans. We deserve transparency. Allowing companies to withhold financial results for six months at a time creates several severe risks for retail investors and the public at large:
•Severe Information Asymmetry: Institutional investors have the capital to purchase expensive "alternative data" (such as credit card tracking and supply chain analytics) to monitor a company’s health in real-time. Retail investors rely entirely on public SEC filings. Reducing reporting frequency to twice a year effectively blindfolds everyday investors while allowing Wall Street to trade with a massive informational advantage.
•Increased Market Volatility: Spacing disclosures out over six months means that two quarters' worth of business changes, operational erosion, or material updates will hit the market all at once. This lack of continuous calibration will result in severe, unpredictable stock price shocks—shocks that retirement savers cannot afford.
•Loss of Sector Comparability: Because this rule is optional, it will fragment the market. Trying to evaluate and compare a company reporting quarterly against a peer reporting semi-annually destroys the uniformity required to make sound asset allocation decisions.
•Macroeconomic and Societal Vulnerability for Seniors: Retail portfolios are the literal baseline of survival for an aging demographic. Sudden, violent upheavals in retirement funds—caused by long-delayed financial disclosures catching the market off-guard—will inevitably destabilize the financial security of our senior population. Forcing seniors to absorb these artificial market shocks occurs at a time when our nation's healthcare and elder care infrastructures are already severely strained and facing unprecedented logistical and financial challenges. The SEC should not adopt policies that risk turning corporate disclosure relief into a broader societal crisis.
Corporate America must remain accountable to the public providing its funding. I urge the SEC to uphold its foundational mandate of investor protection and reject this proposal. Mandatory quarterly reporting ensures a level playing field; rolling it back only serves corporate insiders at the expense of Main Street.
Thank you for your time and consideration of my comments.
Sincerely,

C. Markowicz

Connie Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Connie Miller Affiliation: Jun. 19, 2026 Why would you think that is okay? NO!

Connie Montfort — Jun 19, 2026
Subject: S7-2026-15 From: Connie Montfort Affiliation: Jun. 19, 2026 Keep the signing quarterly!!!

Connie Rudkin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Connie Rudkin Affiliation: Jun. 19, 2026 Please keep the report quarterly for th sake of the American people. CONSTANE RUDKIN

Connie Shepherd — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Connie Shepherd Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the reporting to quarterly as it currently stands. I rely on my investments to supplement my Social Security benefits.

Connie Shingledecker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Connie Shingledecker Affiliation: Jun. 19, 2026 Connie Shingledecker, Retired, Zeeland, MI I am writing to strongly oppose the SEC's move to change reporting from quarterly to semi annually. The current administration has done everything to block transparency, has made unilateral decisions, has financially gained millions of dollars, has virtually no checks in Congress. Americans are left in the dark with no power or voice, but are daily paying the price of inflation and rising costs, of reflecting pool failures, a gigantic cage on the White House lawn, a senseless and unneeded war that leaves the US in a worse position. WHAT WE NEED IS MORE TRANSPARENCY, NOT LESS . We deserve accountability and more (not less) information. NO THE CHANGE TO SEMI ANNUAL REPORTING.

cmshingle@outlook.com
616-510-6435

Connie Storey — Jun 19, 2026
Subject: S7-2026-15 From: Connie Storey Affiliation: Jun. 19, 2026 We have NOT forgotten ENRON!

The people who lost their retirement are STILL struggling & somehow THIS is an “improvement”? WHO for? So they can hide their theft & dirty deals more easily?
REPORTING & signing the report four times a year is NOT an onerous requirement. PROTECT INVESTORS!
Protect the public from the lies, cheats & scams that are perpetrated on us.

Connie Calvin Storey
Houston, Texas
77429
Nonniestorey@hotmail.com

Sent from my iPhone

Constance Bruns — Jun 19, 2026
Subject: S7-2026-15 From: Constance Bruns Affiliation: Jun. 19, 2026 My name is Constance Irene Bruns, and my husband Charles H. Bruns and I resided in Palm Beach County at the time the Enron (and banks) failure occurred. I believe the short reins are absolutely
necessary to minimize the natural human tendency to abuse liberties and take advantage of vulnerable/gullible investors. Be advised that the SEC has NO right to rescind the checks and balances put in place by order of the Judge on behalf of the victims, which
included my now deceased husband and myself. We were wiped out of our investments and savings, from which we never recovered, as it affected his health (heart attack followed by a stroke), which forced him out of work for the remainder of his life. We don't
get a do-over, so neither should the term of quarterly accountability measures be cut in half. If the job is "too burdensome" then resign and get a different job. There is such a thing as forgiveness, but that doesn't mean we should forget, so as to allow
yet another repeating of history. Do the responsible thing, and uphold the measures that have managed things well so far. We know they find loopholes and private back doors through which to make their fortunes anyway. So please, please, PLEASE do not grant
an inch or even a minute of restored "broad powers" to these people. I am now retired, on minimum pension, so there is no title or career to mention anymore. I currently reside in Greenville, SC with a younger sibling who also was forced into retirement due
to health issues. Ladies and gentlemen, DO YOUR JOB. Or get out of the way, so that a more responsible and reliable individual can fill your position/s. Thank you for your time and attention to this matter. Sincerely, --Constance I. Bruns, in Greenville County,
South Carolina, USA

Yahoo Mail: Search, Organize, Conquer

Constance McGhee — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Constance McGhee Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am against quarterly reporting for investments. As a self-employed individual, receiving 3 month statements allow me to decide what my next steps are for the growth of my business.

Constance McGhee-Hargrove — Jun 19, 2026
Subject: S7-2026-15 Comment From: Constance McGhee-Hargrove Affiliation: Jun. 19, 2026 I would like my reporting kept at every three months. Being self employed it allowed me to make decisions on next steps for my business.

Sent from my iPhone

Constance Nappi — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Constance Nappi Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need accountability! History tells us that we cannot rely on the honor of those in powerful positions. Safeguards must remain in place to protect investors. There is no evidence suggesting anything else will work except forced accountability.

Constantina Dallas — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Constantina Dallas Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose this proposal because I believe quarterly reporting provides important transparency for everyday investors. As a retirement investor, I rely on regular financial disclosures to make informed decisions about my savings and investments. Reducing reporting from every three months to every six months could delay important information and make it harder for individual investors to evaluate a company's financial health in a timely manner. Public companies benefit from access to public capital markets, and regular reporting is an important part of maintaining investor confidence and accountability. Thank you.

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cooperkat — Jun 19, 2026
Subject: S7-2026-15 Comment From: cooperkat Affiliation: Jun. 19, 2026 It's important to continue to be transparent. This is a money grab and must be stopped.
Kathy Cooper

Sent from my Galaxy

Cora Hamman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cora Hamman Affiliation: Jun. 19, 2026 Please keep the reports quarterly.

Corinna Payne — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Corinna Payne Affiliation: Jun. 19, 2026 My name is Corinna Payne. I am a residential supervisor for a local Assessor's office. Please do not remove quarterly reporting for companies. This will severely hurt my investment savings and I am relying on that for part of my retirement. Thank you.

Cory Davenport — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cory Davenport Affiliation: Jun. 19, 2026 To whom it concerns,

I am writing to express my support for maintaining mandatory quarterly reporting. I rely on quarterly statements to make informed decisions about my savings, and I believe that longer gaps in reporting create an unfair advantage for corporate insiders.

Making these updates "optional" does not solve the problem, as companies that choose to opt out are often the ones whose investors require the most frequent updates. Furthermore, any potential savings to these companies do not outweigh the cost and risk to individual investors.

Thank you,
Cory Davenport

Cory Stone — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cory Stone Affiliation: Jun. 19, 2026 Cory, Individual investor. This new policy will give even more advantage to big money, while shutting out the independents. In conjunction w the changes in index policies for IPO's and their effect on index funds, this appears as trend on several fronts to increase the wealth gap and shrink the middle class. It's bad for the country.

Cory

CoryandMichelle Hanks — Jun 19, 2026
Subject: S7-2026-15 Comments From: CoryandMichelle Hanks Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY! This only benefits companies, not the people's money.

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Cory & Michelle Hanks

Court Granish — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Court Granish Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I urge you to maintain transparency in financial reporting. I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings

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CP McDonald — Jun 19, 2026
Subject: S7-2026-15 Comments From: CP McDonald Affiliation: Jun. 19, 2026 Should be monthly

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cpinc-akemi — Jun 19, 2026
Subject: Comment on S7-2026-15 From: cpinc-akemi Affiliation: Jun. 19, 2026 Please do not get rid of quarterly reporting. My retirement depends on honest reporting, and accountability. I do not want to live in poverty in my old age due to unscrupulous corporate activities, if this law protecting the public is rolled back from quarterly reporting.
Sarah Bender

Sent from my Galaxy

Craig — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Craig Affiliation: Jun. 19, 2026 While I do not appreciate the reaction (often over reaction) to quarterly reporting, I wholeheartedly approve of the rigor and transparency of doing so. It's not like businesses don't have the numbers… they have the numbers by the week and month. The only excuse not to report them, is to hide them from public (shareholder) view. Make good choices and you have nothing to hide. Craig Johnson, Sr. Account Director, Missouri

Sent from my iPhone

Craig Chadwell — Jun 19, 2026
Subject: S7-2026-15 From: Craig Chadwell Affiliation: Jun. 19, 2026 Keep the quarterly reports. As a retired employee of a Fortune 500 Company, quarterly reports gave us confidence in our company management and business direction.

Craig Houston Sr. — Jun 19, 2026
Subject: S7-2026-15 Comments From: Craig Houston Sr. Affiliation: Jun. 19, 2026 To the SEC, we the people deserve to be informed about large corporations earning and operating profits. We should know which corporations have our best interests and how they are funded. Stop trying to hide behind corruption and conspiracy. We the taxpayers should be participating in open door hearings and policymakers. These are our communities, which they operate in.

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Craig Howard — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Craig Howard Affiliation: Jun. 19, 2026 Craig Howard, retired, Clermont, Fl. Quarterly report lowers chance of a negative windfall. Retired folks carefully scrutinize their savings way more than twice a year. Keeping reporting quarterly lowers our risk of being blindsided by negative reporting during the interim period.

Craig Messmer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Craig Messmer Affiliation: Jun. 19, 2026 Craig Messmer here, I am in international produce sales.
Like any business decisions made, it is best to have as recent, up to date information. Making reporting semi annually would not provide as up to date information as needed. Please don't change something that isn't broken. It is just another way a company is protected and the common investor assumes more risk
Sincerely,
Craig Messmer

Craig Reynolds — Jun 19, 2026
Subject: S7-2026-15 Comment From: Craig Reynolds Affiliation: Jun. 19, 2026 Quarterly reports work well. No good reason to change it to 6 months. Sunshine is the best disinfectant. Better to know of corporate shenanigans before they are 6 months in the rearview mirror.

Craig Scheetz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Craig Scheetz Affiliation: Jun. 19, 2026 Don't return to a failed policy that was abandoned in the past.

Get Outlook for Android

Craig Smith — Jun 19, 2026
Subject: S7-2026-15 From: Craig Smith Affiliation: Jun. 19, 2026 Corruption exists because the idea that one can get away with lying and cheating is allowed! We need laws to check and balance things, which applies here. If everyone were honest there wouldn’t be a need, but they aren’t!

Craig Wellman — Jun 19, 2026
Subject: S7-2026-15 From: Craig Wellman Affiliation: Jun. 19, 2026 The reports must be quarterly at the least and signed to control the level of corruption that has engulfed every facet of our government! There must be accountability!

Sent from my iPhone

Craig Wiseman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Craig Wiseman Affiliation: Jun. 19, 2026 As a small investor, this rule is terrible. We need more detailed reporting, not less!
Looking at what the SEC allows Microsoft, Amazon and other huge companies to "report" is embarrassing and WILL lead to a new 1929.

Craig P. Wiseman
Cell: 225.205.3957
Baton Rouge, La 70810 US

"Excellence, then, is not an act, but a habit." Aristotle (384 BC - 322 BC)

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Sent from my handheld. Enjoy the brevity.
Please forgive any curtness or misspelling.

¤

Crazy Lady Di — Jun 19, 2026
Subject: S7-2026-15 Comments From: Crazy Lady Di Affiliation: Jun. 19, 2026 As a tax professional and someone who has investments, I want to know what is going with my money at all times. Having quarterly access can help me ascertain if financial moves need to be made or not. Anything less is unacceptable!

Sincerely,

Dianne Horton-Pong, MPA, BAOL

Cris Brendel — Jun 19, 2026
Subject: S7-2026-15 From: Cris Brendel Affiliation: Jun. 19, 2026 When will people learn that under the current administration, they are trying to delete all accountability. Leave it alone!!

Cristal Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cristal Smith Affiliation: Jun. 19, 2026 Cristal, Admin., This is inappropriate. You serve the American people not the companies

Sent from my iPhone

Crystal Nordstrom — Jun 19, 2026
Subject: S7-2026-15 Comment From: Crystal Nordstrom Affiliation: Jun. 19, 2026 They must be reading Nancy polousey play book on how to be corrupt get away with it. I feel we are going back before the time of the industrial revolution and workers are just slaves or paid
enduntured servants. Quarterly statement are a way to keep trust and open conversation. 6 months in the dark what are you government deceving insider trading trash.

Yahoo Mail: Search, Organize, Conquer

Crystal Stringer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Stringer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is not optional. It's the duty to keep all investors informed regarding the market, and corporate intentions, mergers, sales, and whether a company is experiencing any foreseeable downturn and decline in the value of their company. Private investors has the right to demand transparency of following trends, based on real knowledge of whether a business is flatlining, showing growth, or gaining revenue. People doesn't enter into investing in stocks blindly... as we need to monitor the performance of each company we trust to invest our money with, and track their success and growth accordingly. Just as each company's CEO and top executives have charted out for their fiscal year's quarterly reports.

Cuyler Reid — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cuyler Reid Affiliation: Jun. 19, 2026 Public reporting is good for the public! Reducing reporting increases opportunity for errors.

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cxvc xcvxcv — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: cxvc xcvxcv Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
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Cyan Lunzmann — Jun 19, 2026
Subject: S7-2026-15 From: Cyan Lunzmann Affiliation: Jun. 19, 2026 Absolutely unacceptable to roll this back. I work in finance on a daily basis. This will not end well.

Cynda Goddard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cynda Goddard Affiliation: Jun. 19, 2026 Cynda Goddar, Medical support tech Quarterly reports help us keep up with investments and give us to adjust before losing as much.

Cyndy Wohlfeil — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cyndy Wohlfeil Affiliation: Jun. 19, 2026 Quarterly reporting should remain. Much better for investors!

Sent from my iPad

Cynthia — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cynthia Affiliation: Jun. 19, 2026 Quarterly reporting makes it less likely for fraud. It also helps identify miss-reporting quicker. Investors deserve protection and pulling out of the current regulatory framework does not protect or serve the investors at large.

Cynthia Y. Lewis
Sales Director

Cynthia Archibald — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cynthia Archibald Affiliation: Jun. 19, 2026 We need quarterly reports to remain transparent. It’s important for both the companies and the investors. Say NO to the twice a year reporting.

Please note my new email address: cindyarch@icloud.com

Cindy

Cynthia Bailey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cynthia Bailey Affiliation: Jun. 19, 2026 Keep the reporting the same as it has been a long time with NO problem. Leave it alone!

Sent from my iPhone

Cynthia Barber — Jun 19, 2026
Subject: S7-2026-15 From: Cynthia Barber Affiliation: Jun. 19, 2026 Apparently SEC is ready to sell their souls to help CEOs.
I am a disabled veteran and I already dread getting utility bills. I live in central Texas and summers are brutal. Allowing CEOs to skip reporting is going to open things up for another Enron. There are enough expenses under the current regime.Please don't make things worse than they already are. There are too many problems the SEC should not make things worse. Far too many elderly are already suffering under this regime. Those who are young with small children are having to work multiple jobs and are not able to gain against the cost of living. Please realize what SEC can make worse.
C.A. Hite.

Cynthia Bischoff — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Bischoff Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is imperative to continue quarterly reporting so investors can see what is going on with their investments!

Cynthia Bivens — Jun 19, 2026
Subject: File No. S7-2026-15 From: Cynthia Bivens I am in favor of maintaining quarterly reporting for companies on US exchanges. It would be a great disadvantage to the common investor.

Cynthia Cooper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Cooper Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Quarterly disclosures are important. We need them so we can make the right decisions. Thank you

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Cynthia Escobar Cynthia Escobar — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Escobar Cynthia Escobar Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:The ppl of the United States need better policies to protect us all

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cynthia hurt — Jun 19, 2026

Subject: S7-2026-15 From: cynthia hurt Affiliation: Jun. 19, 2026 I am Cynthia Hurt, retired physical therapist, living in Port Wing Wi. I want the quarterly reporting to continue to prevent fraud and corruption, with this administration I am thinking it is rampant in many areas of business as if Trump can get away with it so can others.

Sent from my iPhone

Cynthia Kramer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Kramer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
If you change the rules you are indirectly helping corporations committ financial fraud and inside trading. Its bad enough how it is now. Dont touch this.

Cynthia McClellan — Jun 19, 2026
Subject: S7-2026-15 From: Cynthia McClellan Affiliation: Jun. 19, 2026 Quarterly reporting gives a needed up-to-date assessment of how companies are doing and is needful to know by all stockholders. Do not change this to any lesser plan. This keeps everyone informed and honest. There is no good, honest reason to change it.

Cynthia Morford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cynthia Morford Affiliation: Jun. 19, 2026 This is unacceptable....invest funds for the future and be blind as to what those funds within these companies are doing is creating a discouraging outlook for future investors. Stop this lack of transparency.

Get Outlook for Android

Cynthia Reissman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Cynthia Reissman Affiliation: Jun. 19, 2026 Keep Qualtley reports my money my say¡!!!!!!!!!!!

Cynthia Roy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Roy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
For me, as a retired CPA, CIA and CFE, financial information was essential to do my job. Using the quarterly statements to run analytics for testing allows professionals both inside and outside the company the ability to notice and address any discrepancies, changes, trends in a timely manner. Also as an investor, it's important to have timely accurate financial statements.
Twice a year is a distinct disadvantage and will result in financial losses for the investor class due to delayed financial disclosures with the end result being large reactive swings in the stock market.

CYNTHIA RUSTANIUS — Jun 19, 2026
Subject: S7-2026-15 From: CYNTHIA RUSTANIUS Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay. CEOs need to be held responsible for what they are representing as accurate financial statements. The auditors are already responsible but companies' management provide the information just point the finger at auditors if something is misrepresented and are off the hook. CEO's should have just as much vested in correct and accurate financial statements.l
As you know many portfolios are held for retirement accounts and their holdings need to have accountability and accuracy to protect the investors.
Cynthia Quarterly reporting needs to stay. CEOs need to be held responsible for what they are representing as accurate financial statements. The auditors are already responsible but companies' management that provide the information just point the finger at auditors if something is misrepresented and are off the hook. CEO's should have just as much vested in correct and accurate financial statements.
As you know many portfolios are held for retirement accounts and their holdings need to have accountability and accuracy to protect the investors

Cynthia Rustanius, CPA, Torrance, CA,

CYNTHIA RUSTANIUS — Jun 19, 2026
Subject: S7-2026-15 From: CYNTHIA RUSTANIUS Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay. CEOs need to be held responsible for what they are representing as accurate financial statements. The auditors are already responsible but companies' management provide the information just point the finger at auditors if something is misrepresented and are off the hook. CEO's should have just as much vested in correct and accurate financial statements.
As you know many portfolios are held for retirement accounts and their holdings need to have accountability and accuracy to protect the investors.
Cynthia Rustanius, CPA, Torrance, CA

Sent from my iPhone

Cynthia Santiglia — Jun 19, 2026
Subject: S7-2026-15 From: Cynthia Santiglia Affiliation: Jun. 19, 2026 Quarterly reporting is necessary and must continue, any fewer is nothing short of irresponsible.

Cynthia Santiglia
Lowell, MA

Cynthia Slaughter — Jun 19, 2026
Subject: S7-2026-15 From: Cynthia Slaughter Affiliation: Jun. 19, 2026 I want accountability by keeping a quarterly basis report system. It is ridiculous,unnecessary
tinkering in an extremely
VOLATI LE financial time in the US .

Cynthia Slaughter — Jun 19, 2026
Subject: S7-2026-15 From: Cynthia Slaughter Affiliation: Jun. 19, 2026 I want accountability by keeping a quarterly basis rrport system. It is ridiculous,unnecessary
tinkering in an extremely VOLAT I LE financial time in the US .

Cynthia Syewart — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Syewart Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We the people need quarterly reporting for security check

Cynthia Vernacchio — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Cynthia Vernacchio Affiliation: Jun. 19, 2026 As a retired registered nurse who worked a saved so I could enjoy my retirement and help my disabled son. I am greatly concerned about the return to semi annual reporting. Companies should be responsible for reporting, not hiding the truth.
Cynthia Vernacchio
Retired
Media, PA

Cynthia Woodworth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Cynthia Woodworth Affiliation: Jun. 19, 2026 Quarterly

Sent from my iPad

D C — Jun 19, 2026
Subject: S7-2026-15 From: D C Affiliation: Jun. 19, 2026 Do the crime pay the price like everyone else! You will still answer to God!!! Repent while you still can time is almost over for that!

They will give you a bible in prison but they take God out of school don't y'all think if God was in school less people would be in prison with a bible

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D D Parr — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: D D Parr Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm just plain tired of laws protecting criminals and hiding information from clients.

D Da — Jun 19, 2026
Subject: S7-2026-15 Comments From: D Da Affiliation: Jun. 19, 2026 You work for the people and not special interests... Do not let them pull the wool over our eyes. Im fully vested with my company and deserve a way to see earnings quarterly

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D Duerr — Jun 19, 2026
Subject: S7-2026-15 From: D Duerr Affiliation: Jun. 19, 2026 If there are no guardrails we will not have a healthy capitalist country.

D Evans — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: D Evans Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I want to know what I am investing in and don't want another Enron debacle.

D Hougen — Jun 19, 2026
Subject: Dont veil the markets for 6 months From: D Hougen Affiliation: Jun. 19, 2026 Public is public. Having a hybrid is an avenue for inside trading. If inside trading from outside a company is desired the company should not be on a public stock exchange. The proposal entirely defeats the public nature of the exchange.

D Rector — Jun 19, 2026
Subject: S7-2026-15 Comment From: D Rector Affiliation: Jun. 19, 2026 Please keep quartely reporting. I don't trust companies to tell the truth. Six months between reports is too long.

D Silver — Jun 19, 2026
Subject: S7-2026-15 Comments From: D Silver Affiliation: Jun. 19, 2026 The public requires more transparency, not less, more frequent updates, not less, more accountability, not less. Do not reduce the timeliness of data that informs investors and raises the bar. Do not reduce reporting requirements.

D St. James — Jun 19, 2026
Subject: S7-2026-15 Comment From: D St. James Affiliation: Jun. 19, 2026 Attention SEC..
CORPORATIONS ARE ALREADY GETTING AWAY WITH TOO MANY CRIMES.

In the name of Transparency ~KEEP the QUARTERLY REPORTING requirements for all corporations and businesses.

Thank you
D. St James

D Thompson — Jun 19, 2026
Subject: S7-2026-15 Comment From: D Thompson Affiliation: Jun. 19, 2026 When is the onslaught of rigging the economy for the privileged wealthy going to end? This and the rule changes to index offeror's listing requirements are unconscionable, and I want to voice my opposition to this SEC proposal. It is wrong and unnecessary and represents yet another capitulation to the parasitic, corporate elite. We're over it, and we're done with all this corruption and graft being institutionalized in our economy. FOR THE LOVE OF GOD, STOP THIS NONSENSE! We are paying attention and we will no longer tolerate these transgressions, this one included should it come to pass.

DAB Lincoln Illinois — Jun 19, 2026
Subject: S7-2026-15 Comment From: DAB Lincoln Illinois Affiliation: Jun. 19, 2026 Keep it like it is, quarterly reports. We need more light, not less.

Dacia Soulliere — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dacia Soulliere Affiliation: Jun. 19, 2026 History has shown, time and again, that transparency in investing is absolutely crucial for the investors and the market alike. Keep it Quarterly.

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dakeel1205 — Jun 19, 2026
Subject: S7-2026-15 Comments From: dakeel1205 Affiliation: Jun. 19, 2026 Deborah Keel RN, Tulsa, OK. I invest in my 403B every 2weeks. I depend on you to keep the companies I invest in honest and prevent corruption. Your oversight is essential to prevent fraud. We've seen enough corruption in our executive branch. Don't add to it, please!

Thank you.

Sent from my Galaxy

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dale — Jun 19, 2026
Subject: S7-2026-15 Comments From: dale Affiliation: Jun. 19, 2026 Hide problems under the rug Stop this keep it quartely

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Dale Allen Pommer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dale Allen Pommer Affiliation: Jun. 19, 2026 Keep quarterly signing. Hold them responsible!!

Sent from my iPhone
Dale Allen Pommer

Dale and Janet Waller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dale and Janet Waller Affiliation: Jun. 19, 2026 Quarterly reporting was put in for a reason. Dont mess it up.

Dale Burns — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dale Burns Affiliation: Jun. 19, 2026 As a retired CPA, I would like to state the removal of quarterly reporting is not a good idea. Less oversight, by not reporting events timely, will lead to a lag time between when financial activity occurs and when investors and the public can react.
Dale Burns, retired CPA

Sent from my iPhone

Dale Feist — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dale Feist Affiliation: Jun. 19, 2026 If it ain’t broke, don’t fix it!

Sent from my iPhone

Dale Leyden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dale Leyden Affiliation: Jun. 19, 2026 More transparency builds trust in markets. Investing is more than a crapshoot. Keep it that way to maintain high business standards.
D.L. Educational specialist

Dale Leyden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dale Leyden Affiliation: Jun. 19, 2026 More transparency builds trust in markets. Investing is more than a crapshoot. Keep it that way to maintain high business standards.

Dale Leyden

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dale millar — Jun 19, 2026
Subject: S7-2026-15 From: dale millar Affiliation: Jun. 19, 2026 June W Millar
Retired corporate marketing communications graphic design manager
Wendell, NC
Save Quarterly Reporting!
Keep everyone honest PLEASE!

Sent from my iPhone

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dale webster — Jun 19, 2026
Subject: Comment on S7-2026-15 From: dale webster Affiliation: Jun. 19, 2026 Very bad idea...

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dale webster — Jun 19, 2026
Subject: S7-2026-15 Comment From: dale webster Affiliation: Jun. 19, 2026 NO...

Dallas T — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dallas T Affiliation: Jun. 19, 2026 Quarterly reporting is the only way that consumers and investors can see what is happening within the company. We deserve to have frequent accurate updates.

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damon smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: damon smith Affiliation: Jun. 19, 2026 Quarterly company disclosures are the backbone of the economy. These allow retirement planning, investment balancing, and keeps companies honest, or close to honest. Removing this rule will guarantee less returns to retirement, and will influx crime into the system.

Dan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dan Affiliation: Jun. 19, 2026 As an investor, quarterly reports are critical to the products I choose, and to the maintenance of of my portfolio. Don't go backwards to 1955. Protect investors who supply the funds these corporations need for their growth.

Dan Delventhal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dan Delventhal Affiliation: Jun. 19, 2026 Dan Delventhal, CEO, MowGreen. We need regular reporting of performance on public stocks.

Happy regards,

Dan Delventhal, MowGreen
203.209.5979
Please excuse typos and structure from mobile phone.

Dan Drury — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dan Drury Affiliation: Jun. 19, 2026 Dan, self employed: keep quarterly earnings reporting more financial shenanigans are possible without it and will ultimately affect retail traders who are steadily becoming a large force rivaling institutional traders in the United States

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Dan Durocher — Jun 19, 2026
Subject: S7-2026-15 From: Dan Durocher Affiliation: Jun. 19, 2026 I want quarterly reporting to remain in effect

Sent from my iPad

Dan Gallivan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dan Gallivan Affiliation: Jun. 19, 2026 Not sure who is taking the bribes on this but I can guess. Just leave the quarterly reporting alone. None of this is THAT hard, transparency for all in the market is the bare minimum requirement.

Please do the right thing.

Dan Haviland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dan Haviland Affiliation: Jun. 19, 2026 With technically improvements (ai)we should aim to have company's report more frequently.

Dan McCarn — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dan McCarn Affiliation: Jun. 19, 2026 I would tend towards monthly statements. I worked with friends at Shell Oil who had their life’s savings for retirement ripped away by Enron executives.

Dan W McCarn, Geologist
135 DP RD STE 216
Los Alamos, NM 87544 USA
+1-505-430-9742
HatchGreenChile@gmail.com
https://www.linkedin.com/in/dwmccarn
Sent from my iPhone

Dan Ralston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dan Ralston Affiliation: Jun. 19, 2026 The whole point of the SEC is accountability and transparency. Relaxing standards on reporting means that insiders are able to move markets without the public having the same information and hiding far more problems.

Dan Yahne — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dan Yahne Affiliation: Jun. 19, 2026 Dan Yahne, retiree..,It should be obvious why quarterly reports are important to ALL Americans!

Dana Bice — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dana Bice Affiliation: Jun. 19, 2026 Companies are required to give quarterly reports to inform investors and the market of the financial health of the company! This holds the Companies accountable to their shareholders and financial institutions! Within quarterly reporting shareholders and financial institutions would know the financial health of the company. Shareholders, Financial Institutions, Investors and the SEC would be able to hold the publicly traded Companies accountable, from knowing when to buy or sell their stock. Without the SEC quarterly reporting we could have another "Enron"! Without quarterly reporting you have a higher chance of illegal insider trading! It is imperative that we hold these companies accountable!

Dana Bice

Dana Boettger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dana Boettger Affiliation: Jun. 19, 2026 Dana Boettger, hairdresser we need more transparency and accountability, not less

Sent from my iPhone

Dana Burns — Jun 19, 2026
Subject: S7-2026-15 From: Dana Burns Affiliation: Jun. 19, 2026 As a private USA citizen, I'm insisting that the SEC maintain quarterly reporting, with signatures toward maintaining accountability. My name is Dana Burns. I am a retired Human Health Services Program Supervisor. I was employed by the State of Indiana for thirty-three years, in Richmond, Indiana. Accountability is an essential feature of a healthy government at all levels of government. The current level of accountability needs to be maintained. There is no good reason to relax accountability measures. Dana Burns, 694 West Ladd Avenue, Bloomington, Indiana, 47403.

Dana Durham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dana Durham Affiliation: Jun. 19, 2026 We should learn from

history not ignore it. Enron again? This rule change is worse than having the fox guarding the hen house.

Q-reports are already a lesson in creative writing I can't imagine how they will read if they have 6 months of shady finances to cover up.

Stop this now

Dana E. Manarchy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dana E. Manarchy Affiliation: Jun. 19, 2026 I'm a retired teacher of 34 years. Big business has more of a voice in government than the people of this country. Stop the grift and secrecy. Keep transparency of big business to them honest.

Sent from my iPhone

Dana Esposito — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dana Esposito Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What is proposed here is very dangerous. It could put the investments and life savings of investors at risk, while the additional cover gives manipulators and insiders extra time in the dark to commit fraud. Please Do Not allow Rule S7 - 2026 - 15 to pass.
Thank you.

Dana Johnston — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dana Johnston Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission,
Subject:
My view on Rule S-7-2026-15
We read every day about the market and anything that may affect our portfolio(s).

We very much Oppose
limiting quarterly disclosures to
semi-annual.
This information should not be decreased. It is a vital tool!
Rule S-7-2026-15 should Not
be adopted.

Dana Lombard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dana Lombard Affiliation: Jun. 19, 2026 No to change

Sent from my iPhone

Dana Widdison — Jun 19, 2026
Subject: S7-2026-15 From: Dana Widdison Affiliation: Jun. 19, 2026 We continue to be screwed by the political gains of the billionaires dump.
We will continue to fight the SEC move and we will win!

Sent from my iPhone

Dane Bowles — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dane Bowles Affiliation: Jun. 19, 2026 There's no reason to allow this other than to screw the public at the expense of the rich and powerful.

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danette erickson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: danette erickson Affiliation: Jun. 19, 2026 Sounds ok with me

Sent from my iPhone

Danie Schweitzer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Danie Schweitzer Affiliation: Jun. 19, 2026 As usual this regime is all about big business and no protection or concerns for average Americans. Say no to semi annual reports and continue with quarterly reports. Danielle Schweitzer retired not for profit finance manager.

Danielle Schweitzer

Adopt the pace of nature her secret is patience.

Daniel and Diana — Jun 19, 2026
Subject: S7-2026-15 From: Daniel and Diana Affiliation: Jun. 19, 2026 Me and my family most thousands in the Enron fraud. We were just hard working people and it impacted us a lot. One worked for PGE and it was a major part of their retirement. These executives
need to be watched. Big money corrupts. Please don't stop the strict oversight. If Samolians can do it what do you think an educated executives can do. Protect us. Sorry if they don't like doing it. I want jail time to be front and center in their minds.
Diana Strand

Yahoo Mail: Search, Organize, Conquer

Daniel and Mirka — Jun 19, 2026
Subject: S7-2026-15 Comment From: Daniel and Mirka Affiliation: Jun. 19, 2026 This is bad for small investors.

Daniel Click — Jun 19, 2026
Subject: S7-2026-15 From: Daniel Click Affiliation: Jun. 19, 2026 Quarterly reporting is an important accountability tool and should remain intact. It holds business leaders accountable for the company's performance and ensures that they know how the company is doing.

Daniel Click

Daniel Connors — Jun 19, 2026
Subject: S7-2026-15 Comments From: Daniel Connors Affiliation: Jun. 19, 2026 Do your **** job, and regulate for the benefit of the American people, NOT corporate oligarchs!!!

Daniel Cook — Jun 19, 2026
Subject: S7-2026-15 Comments From: Daniel Cook Affiliation: Jun. 19, 2026 Dan Cook - US Military

Quarterly reporting needs to remain the standard, or even brought to a more frequent period such as monthly reporting. The mechanics of the markets already disadvantage the small investor. Increasing corporate transparency so that we have less opportunity to be taken advantage of benefits the American people .

Daniel Cook
906.281.6610
5616 Seafield Lane
Hope Mills, NC 28348

"Neither a wise man nor a brave man lies down on the tracks of history to wait for the train of the future to run over him.." -GEN Dwight D. Eisenhower

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Daniel Cottar — Jun 19, 2026
Subject: S7-2026-15 Comment From: Daniel Cottar Affiliation: Jun. 19, 2026 MORE accountability is needed , & NOT less .

Daniel Cottar — Jun 19, 2026

Subject: S7-2026-15 Comment From: Daniel Cottar Affiliation: Jun. 19, 2026 I'm Daniel Cottar , retired county employee & music theory tutor . MORE accountability is needed , & NOT less .

Daniel Fox — Jun 19, 2026
Subject: S7-2026-15 From: Daniel Fox Affiliation: Jun. 19, 2026 DO NOT! Allow this to happen. CEOs are extremely focused on money, legal or not. Removing this allows for more fraud to take place. I do not want this changed. If it is, those who changed it should be held accountable for any future theft by CEOs because of the change. They should face consequences for their azctions by allowing fraud to take place. We know how CEOs operate.

Daniel Kane — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Daniel Kane Affiliation: Jun. 19, 2026 Less disclosure means a greater chance of fraud.

Daniel King — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Daniel King Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We live in a time where the public needs more transparency, not less. This proposal only serves to increase the advantage and frequency of traders who break the law via insider trading. Our country has a reputation as the backbone of the fincial world; ripples here are felt everywhere. Should more voletility arise from this proposal then the world will find a way to replace us. The citizenry relies on Federal agencies to hold the people and it's leaders accountable; time to do your job and do the right thing. Do not allow this proposal to pass.

Daniel P — Jun 19, 2026
Subject: S7-2026-15 From: Daniel P Affiliation: Jun. 19, 2026 Daniel Pagac. Disabled citizen. Michigan. The law helps mitigate damage to shareholders and exposing new investors to financial harm. You're the CEO for a reason. Accept the responsibility. If your company produces sound financial reports, there's no valid reason to suggest the need for reducing the number of signatures.

Daniel Patrick Farrell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Daniel Patrick Farrell Affiliation: Jun. 19, 2026 keepitquarterly.org/ makes a pretty good case that this is not a wise idea. To me it looks more like corporate cronyism.

Corporations don't face a reporting problem. It is not at all onerous to have them report quarterly.

Danielle Tremblay — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Tremblay Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

It seems like thisproposed change is coming at a very suspicious time. Removing the need to have companies required to report activities, positive and negative would allow companies to hide things that they don't want their investors to know about. They will always release positive updates publicly but this change would allow for more time to cover up wrongdoing and corruption. This stinks of Trump's influence and another instance of his corruption making its way into our world and those around him cowtowing to his whims. If this goes through, it will be clear that there are more people at the SEC that are in his pocket or changing rules to get closer to his pockets and cannot be trusted.

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danimo1 — Jun 19, 2026
Subject: S7-2026-15 Comment From: danimo1 Affiliation: Jun. 19, 2026 The American public needs quarterly reporting. Knowledge and information are what keeps this country prosperous and moving forward. It's our $$, let us manage it.

Sent from my Galaxy

Dannie DaisyDukes — Jun 19, 2026
Subject: S7-2026-15 From: Dannie DaisyDukes Affiliation: Jun. 19, 2026 They need to keep reporting there earnings that’s why Employees get less and less each year while they are steadily put money in there pockets lying about how and what they used the money for

Sent from my iPhone

Danya Leshick — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Danya Leshick Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
DO NOT DO LET THIS HAPPEN. I WANT TO HAVE A CHANCE ALSO. LIKE SOMEONE IN THEIR FAMILY DID ONCE BEFORE. THANK YOU FOR LISTENING TO US.

Danyca Penick — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Danyca Penick Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
How are we supposed to protect ourselves without transparency! This is shameful!

Daphne Crum — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Daphne Crum Affiliation: Jun. 19, 2026 Quarterly

Sent from my iPhone

Dara Doolittle — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dara Doolittle Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change quarterly reporting.

Darcy Rohre — Jun 19, 2026
Subject: S7-2026-15 From: Darcy Rohre Affiliation: Jun. 19, 2026 Don't fix what ain't broke! The current SEC rules are effective, please leave them alone. Currently those with power need more visibility of their dealings not less.
Darcy Rohre
Georgetown, Tex
Sent from my iPad

Darcy Shaw — Jun 19, 2026
Subject: S7-2026-15 Comment From: Darcy Shaw Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY.

Darcy Shaw, (retired), and this topic should matter to Everyone.

Daria Junco — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Daria Junco Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Give consumers a break. President Trump has made it very difficult for middle income, lower income, and SSA citizens to survive with any dignity.
Please do whatever you have to do to make life just a little easier for low income families & seniors on SSA.
Thank you,

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darin smith — Jun 19, 2026
Subject: S7-2026-15 From: darin smith Affiliation: Jun. 19, 2026 So you want to only report halves instead of quarterly, does that mean you only get paid half your yearly salary???

Darinksmith69@gmail.com Darin Smith self employed — Jun 19, 2026
Subject: File No. S7-2026-15 From: Darinksmith69@gmail.com So you only want to report in halves instead of quarterly, does that mean you only get paid half your yearly salary??

Darla Vanbockern Lien — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Darla Vanbockern Lien Affiliation: Jun. 19, 2026 With fast moving AI data businesses can change production quicker. Continue quarterly financial reporting. Darla Lien, HealthcareServices. Watertown SD 57201

Darlene Emison — Jun 19, 2026
Subject: S7-2026-15 Comments From: Darlene Emison Affiliation: Jun. 19, 2026 NO. The only purpose for this that I can see, is to allow graft!
Why not spend time trying to solve real problems, instead of trying to make sure the rich can get away with crimes!

Darlene Emison

Sent from my iPad

Darlene Garrison — Jun 19, 2026
Subject: S7-2026-15 Comments From: Darlene Garrison Affiliation: Jun. 19, 2026 Keep the reporting quarterly. This is investor money and they require quarterly reports to determine the status of their investments.

Get Outlook for Android

Darlene Knauf — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Darlene Knauf Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is the SEC's responsibility to the public and its investors to timely report.

Darrell Cooper — Jun 19, 2026
Subject: S7-2026-15 Comments From: Darrell Cooper Affiliation: Jun. 19, 2026 My name is Darrell Cooper. I am a retired pharmacist. Publically traded companies should be required to continue with quarterly reports so all investors are adequately informed to manage their investments. Honest companies and executives do not need to hide their financial reports.

Darrell Cox — Jun 19, 2026
Subject: S7-2026-15 From: Darrell Cox Affiliation: Jun. 19, 2026 I do not support the reduction of penalties for these executives at Enron. The laws are not there to be flouted.

Sincerely yours

Darrell B CoX

Darrell Heinemann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Darrell Heinemann Affiliation: Jun. 19, 2026 Another scam to rob those who work, save and invest.

Darrell Heinemann
208-308-1947

Darrell Hoberer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Darrell Hoberer Affiliation: Jun. 19, 2026 Hello, I'm Darrell Hoberer from Texas. I work in Information Technology
and believe it is very important to keep reporting of financials
quarterly. It's not a hardship on businesses, because they're used to it
already. Reducing the frequency of reporting will make it easier for
unscrupulous businesses to unscrupule. And nobody wants that. Keep it
Quarterly!

Darrell Johnson — Jun 19, 2026
Subject: S7-2026-15 From: Darrell Johnson Affiliation: Jun. 19, 2026 Bill Johnson, retired, Kansas City area. This matters to me because people in high need to be reminded regularly that they are accountable to others for what they do. Keep it that way regularly!!!

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
Get Outlook for Android

Darren Burns — Jun 19, 2026
Subject: N/A From: Darren Burns Affiliation: Jun. 19, 2026 Please keep the reports quarterly. I’m a retired cabinet maker and can’t afford to wait 6 months for a report. I live in southeast Louisiana.

Darren Mayle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Darren Mayle Affiliation: Jun. 19, 2026 Absolutely not! Quarterly at least. I would prefer montly.

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darvenea — Jun 19, 2026
Subject: Comment on S7-2026-15 From: darvenea Affiliation: Jun. 19, 2026 Please keep the quarterly reporting. I'm retired after working for the federal government for 40 years, live in NJ (which has a high cost of living) and my modest investment earnings are essential to me and my family. Thank you! D. Adams

Sent from my Galaxy

Dashakorol1 — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dashakorol1 Affiliation: Jun. 19, 2026 Stop pandering to the greedy president and keep the quarterly reporting!!!!

Sent from my iPhone

Dave Carter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dave Carter Affiliation: Jun. 19, 2026 I'm Dave Carter and I work in IT Procurement in Springfield, IL. This is a terrible idea by the SEC that will allow companies keep information from the markets and their investors. No one with good intentions benefits from this. History has shown us that this is bad for returns and investors, which is all of us. Don't support the corruption that is pushing this idea. Thank you.

Dave Carter

Dave frashier — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dave frashier Affiliation: Jun. 19, 2026 Please leave this the way it is! It will only breed more corruption!

Dave Frashier

Dave K — Jun 19, 2026

Subject: S7-2026-15 Comment From: Dave K Affiliation: Jun. 19, 2026 NO, NO, NO!!!
EVERY time we loosen banking regulations it comes back to bite us in the form of shady businesses doing shady things longer and making the problems so much worse. Going to the ("global standard" 6 month reporting) has been a disaster everywhere it has been tried. Why give companies banks and mega investors so much larger of an advantage? Who wants this and how much more money do they stand to make versus how much worse the bloke on the street will fare? They already have way too large an advantage...

David Karpien
Rio Rancho New Mexico

Dave Kerwin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dave Kerwin Affiliation: Jun. 19, 2026 If you want my money for investment, you have to be fair to me reporting every six months is not fair to me.

Sent from my iPhone

Dave Lassen — Jun 19, 2026
Subject: S7-2026-15 From: Dave Lassen Affiliation: Jun. 19, 2026 Quarterly reporting is imperative

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Dave McKillop — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dave McKillop Affiliation: Jun. 19, 2026 Dave McKillop
Retired
For accountability

Dave Oltmann — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dave Oltmann Affiliation: Jun. 19, 2026 That's the same as granting everyone cart blanche for tax purposes!

David & Hilary Epp — Jun 19, 2026
Subject: S7-2026-15 Comment From: David & Hilary Epp Affiliation: Jun. 19, 2026 The amount of money saved by companies will be minimal compared to the increase in fraud, and lost income due to not knowing how the company is doing. This is a recipe for corruption. Hilary wigginepp retired teacher and investor

Sent from my iPad

DAVID A. NICHOLSON — Jun 19, 2026
Subject: S7-2026-15 Comments From: DAVID A. NICHOLSON Affiliation: Jun. 19, 2026 Companies

should have their books reviewed on a quarterly basis. This is something I feel will help hold those using knowledge unavailable to the general public accountable. I feel this will help in the economy stable and will help to stabilize overall prices to the consumer. Allowing companies to in effect “hide” their dealings for six months at a time encourages insiders to use questionable practices in accounting. This all affects me with my overall cost of living. Name: David Nicholson; Job Title: Retired

Sent from my iPad

David Ashcraft — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Ashcraft Affiliation: Jun. 19, 2026 I am absolutely against this change. I need this information to make informed decisions with my investments. We need more transparency, not less.
Sincerely,
David Ashcraft

DAVID BELL — Jun 19, 2026
Subject: S7-2026-15 Comment From: DAVID BELL Affiliation: Jun. 19, 2026 To whom it may concern:

Less transparency is not what the financial markets need right now. With modern reconciliation software, reports should be reported more frequently, not less.

David Brock — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Brock Affiliation: Jun. 19, 2026 Absolutely not! Leave it as it is!

Sent from my iPhone

David Calloway — Jun 19, 2026
Subject: S7-2026-15 From: David Calloway Affiliation: Jun. 19, 2026 You must be joking. This is one of the last remaining guarantees of corporate honesty. Please keep it in place!

David Calloway
Swarthmore PA 19081

610-513-2287

One who sets off an alarm for a raging house fire is not an alarmist.
Climate Change is a planet-wide house fire.

Aka The SOB, for the Society of Oligarch Billionaires--
Holding the 1% upside-down and shaking them until OUR* money falls out.
* $80 Trillion**, since Reagan
**Rand Report: https://www.rand.org/pubs/working_papers/WRA516-2.html

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David Capella Certified Public Accountant — Jun 19, 2026
Subject: File No. S7-2026-15 From: David Capella I don't think this is a good idea to allow companies 6 months for interim reporting. From my experience companies fly a little too loose on off quarter months and shore up reporting for the quarter which could potentially impact analyst decisions. Additionally, while I am sure many retail investors aren't reading the quarterly reports when they come out. I do think they are leveraged when performing fundamental research. I in my personal investing use them as the source of truth to validate results claimed by analyst. While quarterly reports aren't subject to full blown audit procedures I still have comfort knowing they are being compiled and reviewed by a third party. Lastly by reducing the number of interim reports required for companies will also call into question the value of the market. Said otherwise this idea is just as bad as when we moved off the gold standard.

David Chuchla — Jun 19, 2026
Subject: S7-2026-15 From: David Chuchla Affiliation: Jun. 19, 2026 Keep the quarterly reports keep honest people honest when you give the honest person the opportunity to cheat they will keep the quarterly reports

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David Clancy — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Clancy Affiliation: Jun. 19, 2026 We need more frequent updates not fewer. Quarterly reports are critical for us to know the facts. Please stay with Quarterly reports!

Yahoo Mail: Search, Organize, Conquer

David Cockerline — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Cockerline Affiliation: Jun. 19, 2026 I'm retired and my wife and I live off SS and our investment portfolios. History shows that a bi-annual review doesn't serve the investor well. Please! Let's stay with quarterly review. The last thing we need in these dicey times is less checks on an all ready out of control world of investments! David Cockerline

Sent from my iPhone

David Dierking — Jun 19, 2026

Subject: S7-2026-15 From: David Dierking Affiliation: Jun. 19, 2026 Quarterly reports aren't overly burdensome. Few CEOs actually write them; they have people that do the accounting, but investors benefit from few alarming surprises of change.

Sent from my iPhone

David Dodson — Jun 19, 2026
Subject: S7-2026-15 From: David Dodson Affiliation: Jun. 19, 2026 Don't let the fox into the hen house

Sent from my iPhone

David Duff — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Duff Affiliation: Jun. 19, 2026 keep it quartlery!!!

my broker at SmithBarney seemed to have no knowledge of it. Later the US government fined them but the proceeds went to the US government- not to individual investors who were bilked out of their money. The whole process I found was something I wouldn't have believed was possible when dealing with well established financial institutions. Anything which potentially takes away protection for investors should should not be permitted. I don't know why any reputable company would not know their financial condition on a quarterly basis. How complicated can it be for a CEO to sign off on the financial status quarterly. Don't let fiscal responsibility deteriorate. Thank you.

Sent from my iPhone

David Foster — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Foster Affiliation: Jun. 19, 2026 We should retain corporate reporting at the quarterly reporting requirement! This helps insure that insider/informed transactions are held to a minimum!

Sent from my iPhone

David Foster — Jun 19, 2026
Subject: S7-2026-15 From: David Foster Affiliation: Jun. 19, 2026 Quarterly reporting and signature requirements help protect against fraud. Trace the history for these requirements, and the reason to keep them is undeniable!

Sent from my iPhone

David Furtney — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Furtney Affiliation: Jun. 19, 2026 David Furtney, retired Principal Software Engineer, Longmont, CO. Quarterly reporting is a good balance between the business burden of reporting and the needs of investors to have accurate, timely information for determining how to allocate their investments wisely. Don't change what has been working well for 70 years!

Get Outlook for Android

David G Oakley — Jun 19, 2026
Subject: S7-2026-15 From: David G Oakley Affiliation: Jun. 19, 2026 David G Oakley, former accountant, and small personal investor. We need Quarterly Reporting, to know our investment status as well as to keep those reporting to us honest, as well as aware that there are penalty's for playing "fast and loose" with our investment.

Sent from my iPhone

David Griffith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: David Griffith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please safeguard the investments of the retail investors, the small citizen investors that make America work.

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david grubbs — Jun 19, 2026
Subject: S7-2026-15 From: david grubbs Affiliation: Jun. 19, 2026 David Grubbs, M.B.A., retired from Chrysler Financial, Hartford Insurance.

Is the Kleptocracy of Felon Rapist Thief Drumpf all that matters? Are the lessons of Enron ancient history?
Controls need to be tightened, not loosened up.

David Harrison — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Harrison Affiliation: Jun. 19, 2026 David Cumming, Veteran,
It is absolutely imperative to keep this bare minimum of quarterly reporting in order to make reasonable judgment calls. In a free and open market where our money is on the line we require a good understanding of how the businesses we place trust in to be as open and transparent as possible. It is remarkably shortsighted to think that anything less than quarterly reporting is appropriate. The mere suggestion of obfuscating the progress or lack thereof of any business entity benefits the United States and the health of our economy is nothing other than pure unadulterated insanity. The SEC has long maintained standards that have kept us from slidin

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David Harvey Certified Information Security Specialist, Open Web Application Security Project (OWASP) — Jun 19, 2026
Subject: File No. S7-2026-15 From: David Harvey Dear SEC, History has spoken and you need to learn from what it says. Keep the accountability and transparency of quarterly reporting. A six month (or longer) reporting cycle gives companies time to bury problems. Why is this important to me? I have no pension and only have equities in IRAs to depend on for retirement. I need to know on a quarter-by-quarter basis that I can provide for my dependents and may be able to retire eventually. Thank you. David Harvey Software Security Specialist Salt Lake City Utah

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David Herring — Jun 19, 2026
Subject: S7-2026-15 Comments From: David Herring Affiliation: Jun. 19, 2026 No legitimate reason to change reporting to semi annual for such a dynamic process. Have some integrity please
David Herring
Poquoson Virginia

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david johns — Jun 19, 2026

Subject: S7-2026-15 Comment From: david johns Affiliation: Jun. 19, 2026 We need quarterly reports to protect shareholders

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David Jones — Jun 19, 2026
Subject: S7-2026-15 From: David Jones Affiliation: Jun. 19, 2026 The quarterly report is there to prevent fraud and help the small investors. We need to keep it. Not help set things for another Enron scandal!!

Yahoo Mail: Search, Organize, Conquer

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david kim — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: david kim Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a long-time investor, I write to express my strong opposition to any proposal to eliminate quarterly reporting requirements.
Transparent and timely disclosure is essential to maintaining a level playing field among market participants. Quarterly reports provide investors with the regular, reliable information needed to make sound decisions, and their elimination would undermine the stability of our capital markets and economic foundations.
I respectfully urge the Commission to retain this critical reporting requirement.
Sincerely,
David Kim

David Knight — Jun 19, 2026
Subject: File No. S7-2026-15 From: David Knight Quarterly reporting keeps public companies honest. The ENRON debacle showed that CEO's and other high ranking business officers can and will exploit weaknesses in rules and regulations and cause significant harm to investors, employees, and the economy. Without the "automatic" liability of filed reports a CEO and CFO might not be held accountable at the current level of punishment for providing false or misleading information in press releases. DO NOT give high ranking business leaders a loop hole in which to undermine businesses and consumers. Thank you.

David L Walls — Jun 19, 2026
Subject: S7-2026-15 Comment From: David L Walls Affiliation: Jun. 19, 2026 Do not change! Keep quarterly reports signed off on by the CEO's

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David Masson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Masson Affiliation: Jun. 19, 2026 David Masson, Regional Manager, NH USA, I want information quarterly.

David Minesinger — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Minesinger Affiliation: Jun. 19, 2026 Demand quarterly reporting of all businesses.

David Mueth — Jun 19, 2026
Subject: S7-2026-15 Comments From: David Mueth Affiliation: Jun. 19, 2026 As a church treasurer I am expected to be transparent. To do so, I submit monthly reports to our officers and any members can request to see those reports. Companies should also continue to make timely reports and to be transparent to their investors.

David Mueth

David Norris — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Norris Affiliation: Jun. 19, 2026 No good reason for this change - leave well enough alone!

Sent from my iPhone

David O'Connor The Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: David O'Connor I am an individual retail long term investor. The 10K is critical information for my investment decision process.

David Paradis — Jun 19, 2026
Subject: S7-2026-15 From: David Paradis Affiliation: Jun. 19, 2026 Remember! There's a reason for doing this.

David Petty — Jun 19, 2026
Subject: S7-2026-15 Comments From: David Petty Affiliation: Jun. 19, 2026 Yes we need to keep the qtrly reporting.
Why? There needs to be diligent quarterly reporting. Too much scamming going on. And not enough oversight. Also, it forces due diligence.

David Petty
612-743-8585
davidc.petty@gmail.com

David Quaglieri — Jun 19, 2026
Subject: File Number S7-2026-15 From: David Quaglieri Affiliation: Jun. 19, 2026 Please find herein my comments relative to the SEC semi-annual reporting proposal, thank you for the opportunity to provide feedback. My points support a detrimental impact to investors if the proposal is adopted by companies. Higher Volatility: Relevant shifts in business momentum remain hidden longer. When updates do arrive, they may cause significant and or negative stock price swings.
Asymmetry of information: Retail investors and everyday portfolio managers may be at a disadvantage, as longer report cycles widen the information and knowledge gap between corporate executives and the public. Reduced transparency of information: Volume and frequency of information may be reduced, limiting financial data used by investors to make informed financial decisions based on company performance. Ad hoc recommendations, unofficial reports, even rumors may become prevalent causing stock price volatility. Reduced Analyst Coverage: Analysts may find it difficult to provide accurate and continuous forecasts, potentially causing some companies to suffer reduced liquidity and higher risk.
Thank you again for the opportunity to provide feedback.

David R — Jun 19, 2026
Subject: S7-2026-15 Comments From: David R Affiliation: Jun. 19, 2026 David Russell, Stationary Engineer - as a retail investor, with fifteen years until I reach retirement age, quarterly reports have become a vital tool to manage my private retirement portfolio. Gen X had pensions erased from our future (which is now present day), quarterly reports help make educated investment decisions that are critical to financial security in retirement. The government fails to properly manage social security (both republican and democratic), I have nothing to truly count on except my retail account. My generation is a failed government retirement experiment - please don’t eliminate quarterly reports.

David Richert — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Richert Affiliation: Jun. 19, 2026 You have got to be kidding me. This would give the wealthy all they need to commit fraud, hide assets, cook their books, etc. This absolutely cannot be approved.

Yahoo Mail: Search, Organize, Conquer

David Rodriguez — Jun 19, 2026
Subject: S7-2026-15 Comment From: David Rodriguez Affiliation: Jun. 19, 2026 My name is David, as a Mariner, we often don't have access to steady internet, news outlets, TV, or other media forms to keep ourselves in formed on our personal finances. Changing the quarterly reporting my companies would limits our access to information and could potentially lead to severe fraud for investors. This affects individual investors far more than an institution or company which has greater access to the information needed to make informed investing decisions. Personally this seems to disregard the lessons learned by so many wall street failures in the past, and simply opens the door for companies and institutions to take advantage of invididual investors, and ultimately, the American tax payer.

David Rodriguez
2nd Mate Unlimited
DPO Unlimited
200T Master

David Rogers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Rogers Affiliation: Jun. 19, 2026 I'm an engineer leading a $120m business, we rely on quarterly reporting to make sure we are hitting our financial execution targets for direct hours, overtime hours, materials, contracts and indirect expenses. Moving to biannual reporting would not give us time to make corrections if any of our metrics are off. I'm about to retire, I don't want any changes to the financial system that would jeopardize my savings at this point.

Dave Rogers

Sent from my iPhone

David Sandefur — Jun 19, 2026
Subject: S7-2026-15 From: David Sandefur Affiliation: Jun. 19, 2026 David Sandefur in Ocala. Our retirement is invested in stocks. We need to know its performance ASAP. If we have to wait months and months to obtain the performance, it may be too late to do anything if the stocks were tanking at 2 months or 4 months.

Dave

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david savage — Jun 19, 2026
Subject: S7-2026-15 Comments From: david savage Affiliation: Jun. 19, 2026 If the company can hide their books for six months, they can hide a period of time when they're not doing well or they lose a deal with money and if you invest in your stock is like a pin in a haystack, you need to know what you're getting into

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David Segasture — Jun 19, 2026
Subject: S7-2026-15 From: David Segasture Affiliation: Jun. 19, 2026 With every passing day, Republican Legislators are rolling back or outright removing consumer protections in regard to our Financial Sectors. They seem to have forgotten the lives destroyed by past Financial Crimes committed by many corporations, banks and financial institutions. We cannot allow this to happen again.

Do not allow S7-2026-15 to be foisted upon the American Public.

Sent from my iPhone
Dave Segasture

David Shepanik — Jun 19, 2026
Subject: S7-2026-15 Comments From: David Shepanik Affiliation: Jun. 19, 2026 Keep the reporting quarterly or you will be sorry!

Sent from my iPhone

David Silverman — Jun 19, 2026
Subject: S7-2026-15 From: David Silverman Affiliation: Jun. 19, 2026 Dear SEC,
I'm against reducing certified filings from 4 to 2 /year - four a year to two, why degrade a system that is working now to reduce fraud? 8-Ks and press releases have no teeth. I don't think corporate executives have gotten any more honest, so please don't change this regulation.

Sincerely,
David Silverman
Managing Director, eSpline LLC
Columbia, MD

David Sterling — Jun 19, 2026
Subject: S7-2026-15 From: David Sterling Affiliation: Jun. 19, 2026 If you don’t have the guts to sign your name to it, you’re probably doing something illegal. Remember the past be doomed to repeat it. Stop letting billionaires get away with murder while punishing the rest of us.

This law was created for a reason. Don’t let the cronies in DC rollback protections that protect all of us. If you do this, you only protect the top 300 people in the country while selling out the rest.

david

Nonsensical phrases courtesy of my iPhone

David Stout — Jun 19, 2026
Subject: S7-2026-15 From: David Stout Affiliation: Jun. 19, 2026 In this day and age of computerized tools and AI, there is little cost-justifiable reason to relax reporting requirements.

David Vos — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David Vos Affiliation: Jun. 19, 2026 Keep reporting on quarterly basis. Always err on the side of transparency when the public welfare is at stake.
Sincerely,
David Vos
Durham NC

Get Outlook for iOS

David Warner — Jun 19, 2026
Subject: S7-2026-15 From: David Warner Affiliation: Jun. 19, 2026 CEO’s have responsibilities to the public and businesses they represent. Quarterly reporting keeps everyone honest!!

David Warner

David Weatherford — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: David Weatherford Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You know this is just another way to throw the public small investors under the bus.

David West — Jun 19, 2026
Subject: Comment on S7-2026-15 From: David West Affiliation: Jun. 19, 2026 Companies have too many ways to hid results, don't give them more.

David L West

David Wilkening — Jun 19, 2026
Subject: S7-2026-15 From: David Wilkening Affiliation: Jun. 19, 2026 As an investor, it is imperative to keep quarterly financial filings to protect me, and others like me. Filed with executive signatures is very important to close down opportunity for fraud.

From David Wilkening

David Wren — Jun 19, 2026
Subject: S7-2026-15 From: David Wren Affiliation: Jun. 19, 2026 Use these rules to keep businesses legal and legitimate!

David Zimmerman — Jun 19, 2026
Subject: S7-2026-15 From: David Zimmerman Affiliation: Jun. 19, 2026 CEO's should be held responsible for scrutiny by the SEC. It seems to me that the quarterly signed reports would ensure they are more accountable and investors mor protected.

Davis Adams — Jun 19, 2026
Subject: S7-2026-15 Comment From: Davis Adams Affiliation: Jun. 19, 2026 To whom it may concern,
My name is Merit D. Adams, retired Technology and Communications provider. At a minimum, the SEC should stay on quarterly reporting. Given the times we live in with no accountability for fraud schemes, reporting needs to be as transparent as possible. Lessening reporting to semi annual will only entice fraud and manipulation.
Respectfully,
Merit D. Adams

Davydd Wilber — Jun 19, 2026
Subject: S7-2026-15 From: Davydd Wilber Affiliation: Jun. 19, 2026 It is imperative that the CEO's be prosecuted for any and all crimes that they ordered to be committed!

Davydd Wilber

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dawbedson — Jun 19, 2026
Subject: S7-2026-15 Comment From: dawbedson Affiliation: Jun. 19, 2026 I need to know quarterly what my stocks are doing!

Sent from my Verizon, Samsung Galaxy smartphone

Dawn Boyd — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn Boyd Affiliation: Jun. 19, 2026 Keep it real! KEEP IT QUARTERLY! It’s the only fair thing to do!!

Warmly, Dawn

Dawn Corby — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn Corby Affiliation: Jun. 19, 2026 Ugh Stop trying to shirt the rules and regulations. Stop being crooks. Abide by the current law and stop letting criminals, like Trump get away with everything.

Sent from my iPhone

Dawn Deeren — Jun 19, 2026
Subject: S7-2026-15 From: Dawn Deeren Affiliation: Jun. 19, 2026 Very important to keep this as a quarterly accounting for these people. The proof is that many have been held accountable. The bonuses they receive are outrageous. I'm retired but am well aware of the incentives (money) to deceive. My name is Dom Palumbo from Cleveland Ohio. These people make plenty of money and have the time to ensure truth in what they report. It is in the job description. Thank you

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Dawn Detgen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn Detgen Affiliation: Jun. 19, 2026 Quarterly reporting requirement should be retained. I am a retired VA social worker who is concerned that biannual reporting gives too much leeway for dishonest reporting, omissions, etc.

Sent from my iPad

Dawn Dewell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dawn Dewell Affiliation: Jun. 19, 2026 Why in the world would you give companies another way to screw us over? YOU ARE SUPPOSED TO BE PROTECTING US! Doesn’t anyone have integrity any more?

Dawn

Dawn Felten — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dawn Felten Affiliation: Jun. 19, 2026 KEEP QUARTERLY!!

Dawn Hitchens — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn Hitchens Affiliation: Jun. 19, 2026 Quarterly reports keep the companies honest with the public. Dawn H.

Dawn Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn Johnson Affiliation: Jun. 19, 2026 Keep the books open.

Dawn McCloud — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dawn McCloud Affiliation: Jun. 19, 2026 Why would you punish everyday investors with less information?

Dawn McCloud
917-400-1143

Dawn Penner Dawn Penner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Penner Dawn Penner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The Public Companies should not make it even harder to find vital information to help investors make sound decisions on trades. But SEC wants to make it to were you can't get the quarterly information that traders need. It's not right, it's hard enough to make these decisions but now the SEC is gonna even harder by letting Public companies hide vital information.

Dawn Spiegl — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Spiegl Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: we are already terrorized by wealth ... don't make this worse by hiding more information.

Dawn Walker — Jun 19, 2026
Subject: S7-2026-15 From: Dawn Walker Affiliation: Jun. 19, 2026 This is just another ploy to lessen accountability and make it easier for the dishonest to rip off the American people!

Yahoo Mail: Search, Organize, Conquer

Dawn Walker857-251 — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Walker857-251 Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There's too much fraud, exploitation and dishonesty as things are!
Disclosures are necessary to try to combat deceitful manipulations this change would enable.
If anything, disclosures should be more frequent.

Dawna Chipman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dawna Chipman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
allowing companies to hide vital information for three months is not helping the public, it is allowing those companies to literally hide information making it easier for them to commit fraud. There's absolutely no reason to do this, except to allow them to commit fraud and hide their bad business deals.

Dawnita Nix — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dawnita Nix Affiliation: Jun. 19, 2026 Keep the reporting as quarterly.
Dawnita Nix
Teacher
Austin, TX
It matters to me because I have investments and I need to know so I can make decisions.

DAY4THEWIN — Jun 19, 2026
Subject: S7-2026-15 Comment From: DAY4THEWIN Affiliation: Jun. 19, 2026 I need quarterly reports to manage my portfolio... cutting reporting in half is not acceptable...

Dennis Johnson
Retired

DEAN — Jun 19, 2026
Subject: S7-2026-15 Comment From: DEAN Affiliation: Jun. 19, 2026 No. Quarterly reporting is essential for timely assessments and decisions, especially if there are entries in litigation and legal.

Dean

Dean D'Amico — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dean D'Amico Affiliation: Jun. 19, 2026 Hell no ill pull everything out of the stock market
100,000,000 worth

Dino D'Amico
D’Amico Enterprises
President
801-360-4578

Dean Kopczynski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dean Kopczynski Affiliation: Jun. 19, 2026 Keep public company reporting quarterly. This is critical for those of us who trade stocks to allow for timely, informed decisions. In addition, history has proven that quarterly is superior to semiannual reporting for overall stock market performance.

Dean Kopczynski - retired

Sent from my iPad

Dean Leckband — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dean Leckband Affiliation: Jun. 19, 2026 Quartly reporting is necessarily to avoid overly reporting stock holder information.

Dean Leckband | Cell 404 754-8953
Sent from my iPhone

Dean Shilaos — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dean Shilaos Affiliation: Jun. 19, 2026 Dean Shilaos, Investment Advisor, Transparency is the hallmark of a healthy market and economy. Stop the grift.

Deanna Birling — Jun 19, 2026
Subject: S7-2026-15 From: Deanna Birling Affiliation: Jun. 19, 2026 Dear SEC, Fraud of any nature has become more rampant over the past 20 years, not less. Why would you change this rule meant to minimize fraud and protect Americans' from financial harm? Quarterly reporting needs to remain intact as it has worked to date. More time in between reportings allows for more opportunity for corruption as seen in the past. Thank you,
Deanna Birling, NP, WI

Deanna Paluzi — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deanna Paluzi Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: To prevent fraud.

DeAnne Spackman — Jun 19, 2026
Subject: S7-2026-15 Comment From: DeAnne Spackman Affiliation: Jun. 19, 2026 With today's technology it should be done monthly!

Deb & Eann — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deb & Eann Affiliation: Jun. 19, 2026 I know of no good reason to change it to semi-annual. Keep the reports quarterly. It's good for investors and for the overall economy.
Eann
Retired local government worker

Deb Brandes — Jun 19, 2026

Subject: S7-2026-15 Comment From: Deb Brandes Affiliation: Jun. 19, 2026 There was a reason this rule was set in place and has been working since the 50s. Stop trying to undo working regulation.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Deb DeFreeuw — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deb DeFreeuw Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: The reduction in reporting is bad for investors, this proposal is such a bad idea!

Deb Fritzler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deb Fritzler Affiliation: Jun. 19, 2026 No change to what we are doing now.

Deb Fritzler

Deb Gabrielson — Jun 19, 2026
Subject: S7-2026-15 From: Deb Gabrielson Affiliation: Jun. 19, 2026 Deborah Gabrielson, retired, Gilbert, AZ. I was personally hurt financially when Enron collapsed due to fraud. I had numerous friends living in Omaha, NE who lost their savings and jobs. CEOs should be excited to sign their names on a quarterly basis, to affirm the job they are doing and commit to their shareholders

Sent from my iPhone

Deb Gavin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deb Gavin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:sincee PharmDs are mainstream, no one, except people in Healthcare for many years, realize their info is everywhere including international, course that's why musk multyplying.

Deb Kahler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deb Kahler Affiliation: Jun. 19, 2026 I’m retired from the Principal Financial Group Law Department and say this a horrible idea. I worked closely with

attorneys specializing in derivatives, Securities and fixed income as well as bankruptcy during 2008 and 2009. We must not go backwards!

Sent from my iPhone

Deb Schaffer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deb Schaffer Affiliation: Jun. 19, 2026 DO NOT CHANGE THE REPORTING TO SEMI ANNUAL. Quarterly allows for quicker action if there is a problem and maximizes stockholder profits.

Sent from my iPhone

Deb Sjostrom — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deb Sjostrom Affiliation: Jun. 19, 2026 Certified pension consultant. We need more reporting for folks to make educated decisions on their investments, not less!
Deb Sjostrom, CPC, QPA

Sent from my iPhone

Deb Thompson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deb Thompson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Have been on both sides of required reporting. Yes, preparing it is a pain, but as an end user I find it very helpful. I believe the narrative segment should be expanded and some of the minutia could be reduced but the reporting timeliness need to remain. With AI they are probably cutting a significant amount of prep time anyway. Do not pass this reporting reduction.

Deb Weber — Jun 19, 2026
Subject: File No. S7-2026-15 From: Deb Weber My pension should not sit for 3 additional months, while a company goes belly up.

Debbe Perry — Jun 19, 2026
Subject: S7-2026-15 From: Debbe Perry Affiliation: Jun. 19, 2026 Keep it Quarterly. period!

Debbe Perry, Retired

debbe.perry@gmail.com
828-439-3084

Debbie Ackley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debbie Ackley Affiliation: Jun. 19, 2026 Deborah Ackley, retired. We all should be able to see how and where they get or spend .

Debbie Al-abdalli — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debbie Al-abdalli Affiliation: Jun. 19, 2026 Please continue the current quarterly reporting requirements ! Do NOT revise the rules ! Protect the people instead of shielding the companies!
Thank you for voting to retain the current quarterly reporting requirements.

Sent from my iPhone

Debbie Dorfman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie Dorfman Affiliation: Jun. 19, 2026 Semi-annual reporting is old news. Deborah Dorfman, retired

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Debbie Gardiner — Jun 19, 2026
Subject: S7-2026-15 From: Debbie Gardiner Affiliation: Jun. 19, 2026 Dear Sir/Madame

The quarterly reporting process has a purpose and serves to ensure CEOs and CFOs are accountable. We don't need another Enron to have stockholders to lose investments from corrupt and illegal actions.. I have worked hard, saved and invested so I can retire and not have to rely on anything but my investments to retire and enjoy life without financial worry. In my career in Pharmaceutical industry, I have provided financial information that supported the quarterly reporting requirement. This requirement is not a burden and has tremendous value to honest executives and investors. Keep the quarterly reporting!!!

Debbie Gardiner
Phoenixville, PA

Debbie HASSON — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie HASSON Affiliation: Jun. 19, 2026 At this point in time, no one can afford to lose money. I feel that this move will just be a way for the wealthiest to hide their worth, and the opportunity to divert funds if they need to. Anything to protect the wealthy and demolish the average person. Wake up and smell the coffee. - Deborah A. Hasson, substitute teacher.

Sent from my iPhone

Debbie Lawson — Jun 19, 2026

Subject: S7-2026-15 Comments From: Debbie Lawson Affiliation: Jun. 19, 2026 It needs to be kept quarterly! I pay a fee for you to take care of my money. I want to see how you are doing quarterly!

Sent from my iPhone

Debbie McInelly — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie McInelly Affiliation: Jun. 19, 2026 Why are we going back to something that didn't work the first time it was tried? I have a son who works for a company that is always trying to go backwards thinking this time they can make it work. It never has! It just causes a disruption in the work. Teach it, move on, and try a new approach!
Debra McInelly
Secretary
Logan, UT 84321

Debbie McInelly

Debbie Pfingsten — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debbie Pfingsten Affiliation: Jun. 19, 2026 People are getting sick of all the legalized theft and corruption. Its gonna change very soon, and not how you all think. People are going to start taking back what is rightfully theirs.

Debbie Schaefer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debbie Schaefer Affiliation: Jun. 19, 2026 You've all seen the level of corruption in this country! I suggest MONTHLY MONITORING! Catch them early. Arrest. Prison. Restitution.

Sent from Gmail Mobile

Debbie Shapiro — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie Shapiro Affiliation: Jun. 19, 2026 I object to obfuscating real and accurate data from investors. This leads to fraud.

Debbie Steele — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debbie Steele Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I think this change will be bad for retail investors like myself.

Debbie Thompson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie Thompson Affiliation: Jun. 19, 2026 Do not roll back to 1955. Consumers are already stressed over financial status. Leave things as they are.

Debbie Wallace — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debbie Wallace Affiliation: Jun. 19, 2026 Please...let's not go backwards. Its Juneteenth....let us NOT REVERT.
Companies hold way to much power as it is
Let's be honest and transparent...and NOT go backwards as our current administration would like.
.just because he's a thief doesn’t mean companies should be allowed to be dishonest as well.

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Debbie Wallace — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debbie Wallace Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!!!

Debby Ahlgrim — Jun 19, 2026
Subject: S7-2026-15 From: Debby Ahlgrim Affiliation: Jun. 19, 2026 Greed seems to make memories evaporate, or perhaps just shortens them. I remember the Enron fiasco. I remember the dot.com bubble bursting. This new rule, that you yourselves say is not a good idea, will bring back all of that uncertainty and grief. Apparently, corporations are inherently dishonest, and every recourse MUST be used to prevent them from wantonly robbing their clients blind. Dispose of this rule change and keep the guardrails in place that serve as watchtowers over the self-serving snakes who would willingly destroy all that is good, for a few extra coins in their own pockets.

Debi Crandall — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debi Crandall Affiliation: Jun. 19, 2026 please keep our quarterly reports. Stop helping companies cheap their small investors

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Debi Hanson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debi Hanson Affiliation: Jun. 19, 2026 Keep the quarterly reporting. Its essential to understand and see any change to a business. Investors need this information to make sound investing decisions.
Debra Hanson
Retired Portfolio Manager

Debi

Sent from my iPhone

Debi Haskins — Jun 19, 2026
Subject: S7-2026-15 From: Debi Haskins Affiliation: Jun. 19, 2026 With all of the graft and corruption that is occurring all over our country today at every level why would you consider changing the present quarterly stand. To do so will allow deception and
theft infinitely easier for those inclined. Please consider this before making such a drastic decision!

Yahoo Mail: Search, Organize, Conquer

Debi Kenney — Jun 19, 2026
Subject: S7-2026-15 From: Debi Kenney Affiliation: Jun. 19, 2026 Accountability is of vital importance as is evidenced by the past- do not go backwards. Continue quarterly reporting.

Sent from my iPhone

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debi odell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: debi odell Affiliation: Jun. 19, 2026 Going backwards never works. Do not sacrifice the success of the average person in favor of the wealthy. Keep reporting as it currently is. Thank you. DK ODell

Sent from my iPhone

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debi wood — Jun 19, 2026
Subject: S7-2026-15 From: debi wood Affiliation: Jun. 19, 2026 Do not change the requirements to file every quarter!!!

Sent from my iPhone

Debie Neuner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debie Neuner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

You would be doing the investor a disservice. Keep the quarterly reporting. Full transparency on tte 8K's and 10K's.

Oh, and hire people with EXPERIENCE in the industry. Your rookies have no idea how ignorant they sound when asking questions.

Debora Donner — Jun 19, 2026
Subject: S7-2026-15 From: Debora Donner Affiliation: Jun. 19, 2026 Legalizing cheating good for them bad for you

Sent from my iPhone

Debora Galan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debora Galan Affiliation: Jun. 19, 2026 To whom it nay concern,
Loosening the grip of accountability is never a good idea. Stop fixing what isn't broken.

DGA

Deborah Blanchet — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deborah Blanchet Affiliation: Jun. 19, 2026 Another way to steal ? Why do you want this? To hide? You can continue to do your quarterly reports.

Deborah Boatright — Jun 19, 2026
Subject: S7-2026-15 From: Deborah Boatright Affiliation: Jun. 19, 2026 Quarterly reporting keeps it more honest .

Deborah Brawner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Brawner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue to report quarterly. We know what happens with companies like Enron. We don't need another debacle like this.

Deborah Burgess — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Burgess Affiliation: Jun. 19, 2026 We need quarterly reports. Do not adjust any thing.
Debbie Burgess
Retired

Deborah Dockery — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Dockery Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's bad enough with Citizens United that corporations run the entire country. We need MORE

accountability from corporations not less!

Deborah Dodge — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Dodge Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This dreadful change will affect my retirement savings.
Don't do it.
Deborah Dodge

Deborah Doyle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Doyle Affiliation: Jun. 19, 2026 Why can’t you people actually do things for the people who elected you? Keep the quarterly reporting.

Sent from my iPhone

Deborah Fredson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Fredson Affiliation: Jun. 19, 2026 They need to keep reporting quarterly. Honesty dies in darkness.

Sent from my iPhone

Deborah Gray — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Gray Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose the proposed rule S7-2026-15 that would end quarterly reporting of financial standings by public companies. We are retired and having quarterly financial reports allow us to keep on top of our investments and protect our future. This rule allows a risk of fraud and financial distress of these companies going unnoticed for too long. It is surprising that the SEC would consider this when the SEC makes it arduous for a company to prove it's financial stability in order to qualify for an IPO and be publicly traded. Quarterly reports and the scrutiny they provide should continue.

Deborah Hanson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Hanson Affiliation: Jun. 19, 2026 I am writing to tell you that the SEC needs to retain quarterly reporting. Evidence from the past shows that more transparency…by companies making quarterly reports is actually better for the economy. Do not go back in time and repeat the problems that history has shown us we have already overcome. Thank you for allowing my voice to be heard
Deborah Hanson, RN, Retired former business owner

Deborah Haradon — Jun 19, 2026

Subject: S7-2026-15 Comment From: Deborah Haradon Affiliation: Jun. 19, 2026 My name is Deborah Haradon. This is an issue of fairness for all. We must continue to require the reporting to ensure the safety and security of our resources. Protect everyday Americans.

Deborah Harrison — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Harrison Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: You should always show all everything that goes on that way you can't be charged for anything that goes against the law.

Deborah Holvey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Holvey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I need to know where my money is going and who it supports. This rule change would cause me great distress and impact my life. I have as much right as a large investor to know where my money is being used and what it is being used to do in the world I live in. I want to support free enterprise and business with my money. I do not want to support companies who hide what they are doing. Support the people who invest, small and large.

Deborah Kramb — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Kramb Affiliation: Jun. 19, 2026 I believe we have to keep watch to keep wall street accountable. Please don’t reduce over watch Deborah Kramb educator

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Deborah Lapaire — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Lapaire Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please maintain transparency with quarterly reports.

Deborah LeBlanc — Jun 19, 2026
Subject: S7-2026-15 From: Deborah LeBlanc Affiliation: Jun. 19, 2026 Keep it QUARTERLY!!! WOW haven’t we had enough fraud in this country lately, and since Enron??? OR is there a new crowd trying to pull off similar “no accountability” tactics within a different entity????
Is the FRAUDULENT Democratic Party running this operation too?

What in the HELL is going on with you people! Tighten Up!
Deborah

Deborah Lennon — Jun 19, 2026

Subject: S7-2026-15 Comment From: Deborah Lennon Affiliation: Jun. 19, 2026 I'm a retired former high tech executive. Quarterly reports are the minimum that investors and the public need to make informed decisions on whether to invest, divest, or purchase a corporation's products/services. American corporations are managed to quarterly goals including revenue, profits, expenses, and hiring - why would the SEC allow executives to hide quarterly activity and results against these expectations? This would severely impact transparency, weaken executive accountability and undermine trust and confidence in the U.S. securities markets. Keep reporting requirements quarterly!

Sent from my iPhone

Deborah Lydon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Lydon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The standard quarterly reports are investor's rights. You are not welcome to hide your games with Americans' money, NOT YOURS!
YOU WILL LOSE INVESTORS TO FIRMS THAT OPERATE WITH MORE TRANSPARENCY! DONT BE EVEN MORE GREEDY. AMERICAN CITIZENS WILL DISEMPOWER AND DESERT YOU!

Deborah Male — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Male Affiliation: Jun. 19, 2026 Leave it alone. Quarterly is absolutely necessary for honest, up to date information that everyone should know. Fraud is rampant in this country. This should stop some of it.

Deborah Mann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deborah Mann Affiliation: Jun. 19, 2026 I want to see my reports Quarterly. That gives me time to see what I want to do with my stocks. Six month reports I may not have any stocks left.

Deborah Moore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Moore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15:
Quarterly disclosures allow people like me to keep abreast of changes that may be damaging to my finances & allow me to counteract any damage. Do not change what works for all investors.
Sincerely,
Deborah Moore

Deborah Nissen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Nissen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

This proposed rule to take away quarterly disclosures will hurt small investors like myself. I rely on my investments to enable my retirement. I and my financial advisor rely on up to date information from companies to make my retirement money work for my family. Insider trading already advantages the big guys. Less reporting on the bottom lines will help those on the inside. It will make it even harder for us little guys to benefit from this strong market.

Please do not implement this rule.

Deborah Pellock — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Pellock Affiliation: Jun. 19, 2026 Not good!!!

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Deborah Praisewater — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deborah Praisewater Affiliation: Jun. 19, 2026 Quarterly reporting is a vital practice that companies adhere to consistently for effective communication with shareholders. There is no need to prolong the reporting period. It is important for me to stay updated on company reports as the disclosed information has a significant impact on my retirement plans.
Warm regards,
Deborah Praisewater Retired, San Jose, CA

Yahoo Mail: Search, Organize, Conquer

Deborah Schneider — Jun 19, 2026
Subject: S7-2026-15 Comments From: Deborah Schneider Affiliation: Jun. 19, 2026 Insiders trading is bad enough. And now we can't get quarterly information about our stocks. Not ok .

We deserve the information we deserve to be protected against fraud.

Deborah Schoy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deborah Schoy Affiliation: Jun. 19, 2026 Keep SEC quarterly reports. I rely on quarterly reports to monitor my retirement investments, as does my financial advisor. Quarterly reports help find fraud in a more timely way.

Sent from my iPhone. Deb Schumacher

Deborah Sherman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Sherman Affiliation: Jun. 19, 2026 Deborah Sherman retired Dayton, OH Whats done in the dark is never good for the masses. This is 2026,

going back to 1955 is not good for anyone seeking transparency.

Deborah Squibb — Jun 19, 2026
Subject: File No. S7-2026-15 From: Deborah Squibb Reducing the required reporting to only twice a year disadvantages the average investor by reducing available information. Quarterly reporting helps hold businesses accountable to shareholders and the public . keep the quarterly reporting requirement.

Deborah Symonds — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deborah Symonds Affiliation: Jun. 19, 2026 No more Enrons. Big business does nothing to suggest that so much trust should be placed in them.

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Deborah Thomas — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Thomas Affiliation: Jun. 19, 2026 Do not change our Quarterly Reporting Standards. Any thing less than Quarterly would hurt the American people and reduce our savings and retirement investments.

Deborah Thompson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Thompson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change the rules. I vote NO!

Deborah Webb — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Webb Affiliation: Jun. 19, 2026 In these uncertain times we don’t need one more thing to shake up our personal finances. There is no good reason for this change. Keep reporting schedule as it is.

Deborah Williams — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Deborah Williams Affiliation: Jun. 19, 2026 QUARTERLY !!! Don’t go back to the way it was! It does not work as well and I wasn’t to know Every Three Months as opposed to only twice a year! A lot can happen in three months. Not fair to American taxpayer who is trying to earn a little on his money!

Sent from my iPhone

Debra B Mallory — Jun 19, 2026

Subject: S7-2026-15 Comments From: Debra B Mallory Affiliation: Jun. 19, 2026 I wish for the SEC to require quarterly reporting from public companies. Debra Mallory, insurance agent.

Sent from my iPhone

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debra barmichael — Jun 19, 2026
Subject: S7-2026-15 Comments From: debra barmichael Affiliation: Jun. 19, 2026 Greedy, corrupt, 😡😡🤬🤬 a$$holes!

Debra Broome — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debra Broome Affiliation: Jun. 19, 2026 Mike Broome, lineman retired, I watch markets and want to know what's going on with my investments, DON'T LET THEM GO FROM QUARTERLY TO EVERY 6 MONTHS.

Debra Buxton — Jun 19, 2026
Subject: S7-2026-15 From: Debra Buxton Affiliation: Jun. 19, 2026 My Dad lost his life savings in Enron. The tax code is written for the rich. The least you can do is make them report it. Transparency matters. Keep Quarterlies

Sent from my iPhone

Debra Chevalier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Chevalier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am against allowing corporations to hide detailed investor information for an additional 3 months. The requirement was changed over 50 yrs ago and is in place for a reason. Investors are the backbone of the exchange and should be afforded every protection that quarterly disclosures allow the public to receive.
Thank you,
Debra Chevalier RN

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debra Cucci — Jun 19, 2026
Subject: S7-2026-15 Comments From: debra Cucci Affiliation: Jun. 19, 2026 Keep reports QUARTERLY!!! I'm a retiree, and I don't want to lose money because of this bs decision! Six months is way too long, as many bad things can happen during that time frame. Four (4) times per year...aka QUARTERLY!!! Nothing else!!!

Debra Dadak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debra Dadak Affiliation: Jun. 19, 2026 You’ve taken from us old people everything including most of our savings. Now you will take the very last penny. Do NOT

keep us from seeing what you're doing. It looks like insider trading for rich!

Debra DeBoer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debra DeBoer Affiliation: Jun. 19, 2026 Leave as is

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Debra Ferrier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Ferrier Affiliation: Jun. 19, 2026 My view on Rule S7-2026-15
To the Securities and Exchange Commission: Quarterly disclosures are imperative to keeping Americans funds safe. The SEC should not lower their standards which will hurt the greater good of common Americans. Hasn't this administration done enough fraudulant rulings??
Stay transparent and continue with quarterly reports so maybe~we, the American People can feel a little bit of security.
PLEASE.
It is truly unreal how many ways we have been disreguarded and disappointed since January 2025.

Debra Galassini — Jun 19, 2026
Subject: S7-2026-15 From: Debra Galassini Affiliation: Jun. 19, 2026 Dear SEC,

I want quarterly reporting so that I can ensure my portfolio is still in my best interest.
Please continue to require quarterly reports.

Thank you,
Debra Galassini
Retired
Chicago, IL 60640

Debra Hammer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Hammer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This country needs more transparency, not less. Criminals hide behind accounts that aren't transparent. DO NOT CHANGE the CURRENT accountability, unless you are going to require even more reports.

Debra Hanley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Hanley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital information. As a retired person depending on my portfolio to carry me through the rest of my life, I need to have the whole picture quarterly to make important decisions.

Debra Huffman — Jun 19, 2026
Subject: S7-2026-15 From: Debra Huffman Affiliation: Jun. 19, 2026 There is a plenty, of shady CEOs, they need less power and privilege. Not new opportunities to abuse our systems and people

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Debra Jackson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Jackson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Ordinary people need the same investing information as corporate insiders. Do not change the reporting standards.

Debra Kraft — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Kraft Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposal to eliminate quarterly reporting is reckless, irresponsible and bad for investors. Don't do it. I want to have adequate information to make informed decisions for my investments.

Debra Loy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Debra Loy Affiliation: Jun. 19, 2026 Keep it Quarterly stop playing with our money. We the people are sick of all of you. Stop with making it great for thee but not for me. Quarterly

Sent from my iPhone

Debra McCarthy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra McCarthy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop trying to keep us informed! We have a right to know what our investments are doing!

Debra Mckimmy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Mckimmy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more accountability, not less. If companies want us to invest our money and trust them, they need to be transparent and honest

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Debra McKinley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra McKinley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

As an investor I rely on quarterly reports to help me make good decisions on my investments. To change that reporting and make me wait 6 months to hear news about a company.I have invested in is too long. This has been working for fifty years. Companies are used to this reporting already. Why are we going backwards and wanting to change it every six months? That is too long.
Meanwhile , I see public figures manipulating the stock market by making comments, everybody buys stock, then the same person makes an opposite comment, and the stock goes down. Meanwhile , the person making the comments has just made a bundle of money.
Please don't change the quarterly reporting from quarterly to 6 month. This country is already going backwards in so many other areas. Don't let the SEC be part of that movement.

Debra Rentsch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debra Rentsch Affiliation: Jun. 19, 2026 Stop bowing down to the rich and large investors. There is no reason to change the current accounting procedures, other to give them a better advantage. The quarterly reports are available, as we used in our government accounting programs. Debra K Rentsch, Retired Fiscal Officer

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Debra Ryan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Ryan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My investments are to provide for my care as I get older so I that my children won't have to use their money to care for me.
When will our country start doing what is best for all people and truly become a great country! We wouldn't need regulations.

Debra Sheets — Jun 19, 2026
Subject: S7-2026-15 Comment From: Debra Sheets Affiliation: Jun. 19, 2026 Won't let you fill in to disagree

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Debra Strunk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Debra Strunk Affiliation: Jun. 19, 2026 Your suggestion to stop quarterly reporting is ridiculous. The People will take a terrible hit because of the lack of transparency that will worsen. Don’t do this.

Debra Strunk. Retired. California.

Sent from my iPhone

Debra Tipton — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Debra Tipton Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
This proposal is bad for investors.

Dede Estey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dede Estey Affiliation: Jun. 19, 2026 Keep the reports quarterly. It's important to keep an eye on my investments and be able to keep an eye on the companies who do the trading. Too much can happen in a 6 month period. I remember Enron very well,

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Dee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dee Affiliation: Jun. 19, 2026 Keep, stop screwing Americans

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Dee Ann — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dee Ann Affiliation: Jun. 19, 2026 Dee Ann Wylie
Teacher, I depend on what little I make to go as far as possible and it has been working so far and I don't want it to change because I need it to hold you all accountable because without it, you are not.

Sent from my iPhone

Dee Boyle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dee Boyle Affiliation: Jun. 19, 2026 We need the most accurate information about investments, therefore keep the quarterly reports intact.

Dee Stickley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dee Stickley Affiliation: Jun. 19, 2026 At a time when wealth is flowing to the wealthiest among us, where those with money weild power, this seemingly simple change concentrates even more power and wealth among those who already possess it. Concealing information from the people allows for greater manipulation. The information will still be collected. Share it and give at least some semblance of transparency, accountability, and trust. Secrecy activates dishonesty, fraud, and abuse.

Deanna Stickley-Miner

DeeLayne Roark — Jun 19, 2026
Subject: Comment on S7-2026-15 From: DeeLayne Roark Affiliation: Jun. 19, 2026 Please don't change the reporting timeline! Transparency is needed, more than ever, and quarterly reporting helps support this. Do not roll back our reporting system to the 1950s.

DeeLayne Roark McCoy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: DeeLayne Roark McCoy Affiliation: Jun. 19, 2026 Transparency in reporting is vital Do not change reporting structures or timetables. Quarterly reporting is not effective. No roll backs!

Deena Barlow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Deena Barlow Affiliation: Jun. 19, 2026 Why a proposal to make to easier for insider trading, yet harder for smaller shareholders to know what's going on in the businesses we have chosen to invest in? Why make it harder for small -medium companies that rely on quarterly filings to keep thir businesses moving forward? How does this help anyone but the biggest banks and corporations from hiding what they are doing? PLEASE do not make this change.

Deena Barlow
Seminole, FL

Deidre Link — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deidre Link Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I DO NOT want this proposed rule change! Rule changes and deregulation have led to some terrible financial crises in the last 60 years.
Front running stocks and commodies markets and insider trading are at al time highs! Better to investigate, indict and punish than make a rule change.
I have studied the early 1900s and the socio-economic conditions and Great Crash that led to the founding of the SEC in 1934 - to protect investors.
No hide information or use 'blue sky' rules.
Do your job of protecting! Do not make it easier to hide information.

Deirdre Boland — Jun 19, 2026
Subject: S7-2026-15 From: Deirdre Boland Affiliation: Jun. 19, 2026 Why is it a problem to do this quarterly? The same teams that organize and present the reports will simply continue to do so. The individuals in question won’t work any harder or need more resources to do this.
I’m a manager in a retail environment where daily , weekly , monthly reports are normal.
This is not a hardship it is just part of the professional landscape for many , many people.
In a business that involves impact on other people’s financial security and monies with the ever present opportunities for fraud and theft there seems to be more rather than less imperative to maintain oversight for truth and transparency and honesty.
Thank you
Deirdre Boland
Los Angeles

Sent from my iPhone

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dejones — Jun 19, 2026
Subject: S7-2026-15 Comments From: dejones Affiliation: Jun. 19, 2026 Diana Jones DeLauche. As an investor I want quarterly reporting. If companies can use my funds to increase their wealth, I want to see the books. I want to know if a company is losing money. I can't hide my income from the federal government, therefore companies are not allowed to hide their profits or losses from me, the investor. No allowing
companies, corporations a six months window to hide. This proposed policy is unacceptable.

Sent from my Galaxy

Del moon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Del moon Affiliation: Jun. 19, 2026 Do not change to semi annual reporting. We need to keep transparency. I do not want to lose value in my hard fought life savings.

Thank you.

Delbert Moon

Sent from my iPhone

Della Rucker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Della Rucker Affiliation: Jun. 19, 2026 Small business owner here. We need more transparency, not less!

Delorice Harris — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Delorice Harris Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency from public companies. The lack of disclosure is very concerning for the future of our country. We need to be less like Russia not more like Russia

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Delwin Goss — Jun 19, 2026
Subject: S7-2026-15 From: Delwin Goss Affiliation: Jun. 19, 2026 White collar Criminals Writing Rules For White Collar Criminals. This has to stop!!!

Demetrius Arhontas — Jun 19, 2026
Subject: S7-2026-15 Comment From: Demetrius Arhontas Affiliation: Jun. 19, 2026 My name is Demetrius. I am a truck driver from Illinois. I have a small investment account that I maintain. Quarterly reporting helps me make financial decisions as I am investing on my own. It maintains a level of transparency in this industry and I believe it should remain. Quarterly reporting is the least that can be done to help try and level the playing field for us regular people vs massive investment operations. Thank you for your reconsideration.

Dena Wagner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dena Wagner Affiliation: Jun. 19, 2026 Keep it Quarterly. Dena Wagner, Business owner. Everyone should have access to the same knowledge. Undermining investors by withholding information will create distrust in the market and slow investing. People have had enough of bad actors in this sector and this action will compound that dustrust. Which won't serve you. Thank you for your time.

Denis Zafiros — Jun 19, 2026
Subject: S7-2026-15 From: Denis Zafiros Affiliation: Jun. 19, 2026 Reporting statistics on a regular basis, especially quarterly is the best way to ensure transparency and honesty in financial dealing. reducing safeguards is a step backwards into corruption. Do not take this step.

Sent from my iPhone

Denis Zafiros — Jun 19, 2026
Subject: S7-2026-15 From: Denis Zafiros Affiliation: Jun. 19, 2026 Reporting statistics on a regular basis, especially quarterly is the best way to ensure transparency and honesty in dealing reducing safeguards is a step backwards into corruption. Do not take this step.

Sent from my iPhone

Denise A — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise A Affiliation: Jun. 19, 2026 It's needed to track spending and distribution and gains and losses

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Denise Bailey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise Bailey Affiliation: Jun. 19, 2026 No, absolutely not to bi-annual reporting. Keep the reporting quarterly. Keep businesses operating transparently. This is a step backwards.

Denise Bailey

Sent from my iPhone

Denise Casey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise Casey Affiliation: Jun. 19, 2026 We saw how Wall Street reacted without ‘supervision’ …did we not learn anything? In this era of mean and greed, we need current information to make good, timely decisions. Please keep Wall Street more honest with quarterly signings.

Denise Eisenschmid — Jun 19, 2026
Subject: S7-2026-15 Comments From: Denise Eisenschmid Affiliation: Jun. 19, 2026 These rules were put in place after Enron and to prevent further manipulation of others money for nefarious reasons. This is not a relief to companies only an aid to criminality. As I near retirement I do not want to become a victim with my retirement stolen so white crime criminals have no consequences and we are unaware until it is too late. Protect PEOPLE not corporations and corruption.

Denise Eisenschmid, RN, BS, CCM

Denise Erickson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise Erickson Affiliation: Jun. 19, 2026 Moor to allow rich to get richer yet at the expense of the middle class. It never ends

Denise

Denise Gloria — Jun 19, 2026
Subject: S7-2026-15 Comments From: Denise Gloria Affiliation: Jun. 19, 2026 We need more accountability

Sent from my iPhone

Denise Hazelwood — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denise Hazelwood Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop the grift already! Don't make it easier for the next Enron! Don't blindfold ordinary investors by creating this proposed rule!

Denise Jardell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denise Jardell Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
Why make it harder for people to readily access information on their investment? It's not clear why that would be benefial to consumers.
If it's not broken, no need to "fix "it.

Denise Johnson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Denise Johnson Affiliation: Jun. 19, 2026 You must keep report quarterly...we need to go forward not backwards!

Denise Lisbon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denise Lisbon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need transparency from companies, otherwise how do we make informed decisions. Twice a year is not enough, we need quarterly disclosures. Please leave the reporting as is with no changes!

Denise Lubey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Denise Lubey Affiliation: Jun. 19, 2026 To Whom It May Concern,

I am writing as an ordinary American citizen and investor to express my opposition to proposals that would reduce the frequency of public company reporting from quarterly to semiannual reporting.

Like millions of Americans, I depend on the stock market to help fund my retirement. I am not a professional investor, financial analyst, or institutional fund manager. My retirement savings are invested through retirement accounts, mutual funds, and other investment vehicles that rely on timely and accurate information from publicly traded companies.

Quarterly reporting provides transparency and accountability. It allows investors to monitor the performance of the companies in which they have invested and to make informed decisions based on current information. Reducing reporting frequency would leave investors with less information for longer periods of time, increasing uncertainty and potentially creating advantages for large institutional investors that have access to additional sources of information.

While I understand the desire to reduce regulatory burdens on companies, the SEC’s primary mission includes protecting investors and maintaining fair, orderly, and efficient markets. Less frequent reporting appears to benefit corporate management more than individual investors. Public companies receive access to capital from the investing public, and regular disclosure is one of the obligations that comes with that privilege.

The stock market functions best when information is widely available, timely, and transparent. At a time when more Americans than ever are responsible for managing their own retirement savings, reducing disclosure requirements could undermine investor confidence and make it more difficult for ordinary citizens to protect their financial futures.

I respectfully urge the SEC to maintain quarterly reporting requirements and to prioritize the needs of individual investors who rely on transparent and efficient markets.

Thank you for considering my comments.

Sincerely,
Denise Lubey
Bowling Green, KY

Sent from my iPhone

—
Denise Lubey
Development Officer
SKYPAC
574-220-3332

Sent from my iPhone

Denise McGiboney — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise McGiboney Affiliation: Jun. 19, 2026 I urge you to keep the quarterly reporting requirement. Thank you. Denise McGiboney

Yahoo Mail: Search, Organize, Conquer

Denise Meyer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denise Meyer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I strongly urge you NOT to reduce the annual instances (4) of corporate SEC filings to 2 per year.
It is obvious to even the most casual observer that this would allow more opportunities for dirty dealings among those who would deceive for their own personal gain.
As an American investor, I want to have access to quarterly reports which will, hopefully, keep those with control of corporate activities accountable to their investors.
Pretty sure you see this for what it is... i certainly do.
D. MEYER

Denise Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denise Miller Affiliation: Jun. 19, 2026 We need quarterly reporting.

Sent from my iPad

Denise Mix — Jun 19, 2026
Subject: S7-2026-15 From: Denise Mix Affiliation: Jun. 19, 2026 Denise Mix; Senior Banquet Administrator; Chicago, IL I'm getting ready to retire. I THINK I'll be ok, but each day bringing news of multimillion dollar fraud schemes (after lengthy investigations), and then, after all those dollars

and time spent, pardons for so many of them being given (?) does nothing to reassure the public that the government is looking out for them and that after all their hard work they won't have to live hand to mouth. They'll be able to have a roof over their heads, some food on the table and the medications they need just to survive. It's not commutations where the defrauded money needs to be returned to the poor people that lost it, it's forgiveness for taking our money, and a "don't worry about it" to all of us. Regular reports that need to be signed off on - not once a month, but only 4 times a year (!)- is not asking too much to help avoid those horrible losses that cause average Americans so much suffering. These rules and regulations were put into place for those very reasons. Just because some people say that the "problem is solved" doesn't make for a compelling argument that they are no longer needed. When a physician prescribes medications for high blood pressure or cholesterol, and at your next checkup your doctor says your blood pressure and cholesterol levels are now within an acceptable/normal range, doesn't mean you're cured and no longer need those medications! Please do not take us off this "medication" and leave us without SOME protections. Thank you for the opportunity to express my concerns.

Sent from my iPad

DENISE MOFFAT — Jun 19, 2026
Subject: Comment on S7-2026-15 From: DENISE MOFFAT Affiliation: Jun. 19, 2026 Denise Moffat. Retired. Do not change the reporting.

Get Outlook for iOS

Denise Savonarola — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denise Savonarola Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We individual investors need all the help we can navigating the markets. Without we quarterly reports we would be lost and flying blind. I am retired and I work hard to grow my money. It has to last through my lifetime. Without quarterly reports I would not have the info I needed to make sound financial decisions with my retirement money.

Denna Wilson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Denna Wilson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: in order to keep full transparency it should be accordingly as always! Or shall I say for the most part, the last time you went to every six months it was a disaster for the people. If you have nothing to hide or if you're not up to anything then report accordingly! "We the people," are tired of everything that's going on with the government and no transparency. Don't be a part of their playbook!

Dennis and Twyla Schiller — Jun 19, 2026

Subject: S7-2026-15 Comments From: Dennis and Twyla Schiller Affiliation: Jun. 19, 2026 Keep it quartly!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dennis Daniel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dennis Daniel Affiliation: Jun. 19, 2026 So much for transparency huh? Why are you folks wanting to extend it from 3 to 6 months, if you ask me it should be every month to promote transparency, I guess you guys in the SEC are just not on the side that pays her salary, but you're on the side of Big business.
You should be ashamed of yourself to openly wanting to pass this as you work for the Americans, that support transparency and honesty over tyranny and crookedness, very disappointed in your decision to vote on this or even consider voting on this, or passing this.
Thank you for your time from a concerned citizen in Purcell, Oklahoma.

"When the government fears the people, there is liberty; when the people fear the government, there is tyranny." - Thomas Jefferson

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dennis dubois — Jun 19, 2026
Subject: S7-2026-15 From: dennis dubois Affiliation: Jun. 19, 2026 Keep the quarterly reporting! Important for accurate trend monitoring! Thank you,

Sent from my iPhone

Dennis Joyce — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dennis Joyce Affiliation: Jun. 19, 2026 please do not change the rules for s7-2026-15 Thank You. D Joyce

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Dennis Little — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dennis Little Affiliation: Jun. 19, 2026 Stand up and support the people not the corporations

Yahoo Mail: Search, Organize, Conquer

Dennis Mannion — Jun 19, 2026

Subject: S7-2026-15 Comment From: Dennis Mannion Affiliation: Jun. 19, 2026 10Q report is a critical piece of information to keep corporations honest. They don’t need to be printed, only filed, so there is no extra funds expended.

Sent from my iPhone

Dennis Maroney — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dennis Maroney Affiliation: Jun. 19, 2026 FDR knew what he was doing when he put these reporting requirements on companies. They have proved their worth over decades. Keep them in place.
Dennis Maroney, retired exec

Sent from my iPhone

Dennis Michael Martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dennis Michael Martin Affiliation: Jun. 19, 2026 Honoring an open book reporting
regimen would insure clear understanding of actual business practices and fairness to actual investors.

Dennis Newman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dennis Newman Affiliation: Jun. 19, 2026 This is not only unethical but opens our market up more to fraud and flagrant misuse of power. The faith in our market would be utterly destroyed.

Sent from my iPhone

Dennis w — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dennis w Affiliation: Jun. 19, 2026 Keep it. or change it to monthly

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Dennis Webb — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dennis Webb Affiliation: Jun. 19, 2026 Quarterly helps the investors to stay on top of their investment platform and make changes in a timely manner. Semi annual is a death sentence for the investors who live and die by the ebb and flow of watching your investments and not getting information in a timely manner.

Thank You,
Dennis Webb

Denny Goodwin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denny Goodwin Affiliation: Jun. 19, 2026 Please continue quarterly reporting. Linda Apple. I like to verify records.

Denny Kladis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Denny Kladis Affiliation: Jun. 19, 2026 Report Quarterly!!!!!!!!!!

Denzal Zarinelli — Jun 19, 2026
Subject: S7-2026-15 Comment From: Denzal Zarinelli Affiliation: Jun. 19, 2026 My team is able to generate reports for compliance and funding on a monthly basis.

I think it's fair to say multi-million+ dollar companies can figure out how to continue to report every 3 months as they have been for decades. Especially with the bulk of these companies promoting this "world changing" and "revolutionary" tool of AI.

You all can keep up quarterly reporting just fine.

- Denzal Z. | Adult Education

Deon Bell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Deon Bell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: We need more information from public companies, not less. The information they disclose is our only oversight of these companies. Our government oversite it overwhelmed with this job. Please do not give in to corporate pressure to disclose less to the American people.

Derek Currie — Jun 19, 2026
Subject: S7-2026-15 Comments From: Derek Currie Affiliation: Jun. 19, 2026 Corruption is the key component of this presidential regime. Never bow to the wishes of the business advocate oligarchy. The removal of quarterly reports provides nothing more than enablement of further corruption. It’s that plain and obvious. Please stop now. Get back to the purpose of the SEC.

Derek Currie
derekcurrie@mac.com

Derry Simmel — Jun 19, 2026

Subject: S7-2026-15 Comments From: Derry Simmel Affiliation: Jun. 19, 2026 Corporations need to be accountable and transparent. This would allow a failing company to cash out without anyone knowing but insiders who would profit while normal shareholders lose their investment.

Devyn Gordon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Devyn Gordon Affiliation: Jun. 19, 2026 Devyn Gordon
Business Development Representative
North Carolina
This matters to me because my daughter just graduated HS, and we can't afford for our investments and savings to be depleted. This cannot stand, we can't move further away from transparency heading into a recession as is.

Thank you,
Devyn Gordon

Dewey Elder — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dewey Elder Affiliation: Jun. 19, 2026 I urge the Commission to maintain quarterly reporting requirements.

I understand that quarterly reporting does not prevent all corruption, fraud, or misconduct. History has shown that some individuals and institutions will find ways to deceive investors despite rules, audits, and reporting requirements. Enron and other scandals taught us that transparency alone is not enough.

But if corruption can occur even with regular reporting, that is not an argument for less transparency. It is an argument for maintaining and strengthening the safeguards that help investors see what is happening inside the companies they own.

Public companies are financed by the savings of ordinary Americans. Those investors include retirees, workers, young people building their first investment accounts, and families trying to secure their future. All of them deserve timely access to information.

I am troubled by a broader question. If we know that corruption, deception, and conflicts of interest remain a problem in both business and public life, why would we ask investors to accept less disclosure rather than more? Why are we lowering expectations instead of raising them?

Where is the commitment to honesty, accountability, and simple decency? Where is the expectation that those entrusted with other people’s money should be willing to operate in the open?

Transparency is not a cure for corruption, but secrecy and delay have never been cures either.

The public markets depend on trust. That trust is earned through regular disclosure, accountability, and respect for the people whose savings make those markets possible.

Please reject this proposal and maintain quarterly reporting requirements.

Dewey Elder

Diana Aloise — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diana Aloise Affiliation: Jun. 19, 2026 My husband and I are demanding that the SEC do NOT allow publically owned companies to stop reporting their quarterly earnings and positions. The SEC is supposed to work for the interest of the investor and to protect us from fraudulent activity. We expect you to continue to do your job and keep quarterly reports as a permanent procedure so that everyday investors are not tricked or blind sighted by unscrupulous company executives. We still remember Enron!
Diana Aloise
Sent from my iPhone

Diana Britton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diana Britton Affiliation: Jun. 19, 2026 I feel we still need to reveal financial records at quarterly intervals. Changing it to every 6 months is just reason for more secrecy and theft. So I'm against changing it.

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diana cortner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: diana cortner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
dont allow public companies to hide vital information

Diana Eberhart — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Diana Eberhart Affiliation: Jun. 19, 2026 Leave it the way it is, we have lost so much already , don't need to loose anymore!!!

Yahoo Mail: Search, Organize, Conquer

Diana Finch-Wilson — Jun 19, 2026
Subject: S7-2026-15 From: Diana Finch-Wilson Affiliation: Jun. 19, 2026 Sounds like another rape of the American people by the rich.

Diana Finch-Wilson — Jun 19, 2026
Subject: S7-2026-15 From: Diana Finch-Wilson Affiliation: Jun. 19, 2026 Sounds like another rape of the American people by the rich.

Diana Jennerman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diana Jennerman Affiliation: Jun. 19, 2026 Keep the quarterly

reporting in place to protect the public please !

Sent from my iPhone

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diana moxley — Jun 19, 2026
Subject: S7-2026-15 Comment From: diana moxley Affiliation: Jun. 19, 2026 Quarterly reports please. Honestly, it's the heart of your one job. Diana Moxley

Yahoo Mail: Search, Organize, Conquer

Diana Robertson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diana Robertson Affiliation: Jun. 19, 2026 It's called transparency.

Diana Smith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diana Smith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change this law. Please think of us little people. Government has gotten rid of our retirement plans and made us rely on the stock market for our retirement.
This change will hurt us and not make the corporations not accountable to the people. There already enough scams out there that target older citizens. Please don't turn our retirement plans against us to.

Diana Stein — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Diana Stein Affiliation: Jun. 19, 2026 KEEP qtrly reporting! Much easier to save smaller amounts to send in! Retired with outside family income we have to report qtrly. My husb is working 60 hrs/wk after losing his job 5 yrs before retirement. He plans to work sev more yrs as long as his health holds out. My health did not hold. It’s been VERY hard to live. Please do NOT do twice yrly reporting! It’s hard enough to live with cost of living now altho Trump is doing the best job in yrs! It’s also very hard to put back money when it takes every cent to live.
Diana Stein, Ardmore, OK

Diana Wittenbrink — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diana Wittenbrink Affiliation: Jun. 19, 2026 Everyone's lives are busier, it is too important to our future to dismiss our financial monitoring. Remember, they work for US, we pay for this service!

Diana Zielinski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diana Zielinski Affiliation: Jun. 19, 2026 Unfair to regular

investors. Keep reporting as is.

dianazski@gmail.com

Diane B McVicker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diane B McVicker Affiliation: Jun. 19, 2026 My name is Diane McVicker. I am retired and don't have money to waste. I recognize that the market has risk but having current information helps mitigate that risk.
Investors need current data in order to make good investment decisions. Quarterly reporting provides a reasonable time frame for the company to complete accounting without undue pressure. Stretching the time frame to six months provides more time for significant changes to occur that could have a great impact on investment decisions.
Please retain the quarterly reporting.
Thank you.
Diane

Sent from my iPhone

Diane Becker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Becker Affiliation: Jun. 19, 2026 I cannot make good decisions on investments if I get info on a company fewer times a year. I live on those financial decisions for my income. I am a retired teacher raising 2 grandchildren and I need that information quarterly.

Dorothy Becker
Retired teacher but have 2 grandchildren relying solely on me.

Dorothy Diane Becker

Diane Bianchi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diane Bianchi Affiliation: Jun. 19, 2026 As an investor and a citizens i need quarterly reports to inform my decisions and assure me and my fellow citizens that timely information and transparency is maintained I object to changing.this policy and urge the SEC to continue with quarterly reports.

Diane Crockett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane Crockett Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This administration keeps slashing our consumer protections. Please keep quartly reporting in place.

Work for us, we the people. Thank you for your attention to this important message. DC (Diane Crockett)

Diane Flatley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Diane Flatley Affiliation: Jun. 19, 2026 It will keep everyone honest. Keep reporting as it is.
Diane Flatley

Diane Gacki — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Gacki Affiliation: Jun. 19, 2026 No way. You are responsible for overseeing the financial outlook of the people of this country. You should be reporting monthly.

Sent from my iPad

Diane Gaw — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane Gaw Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Less frequent reporting would make public investors more vulnerable to cheating and bad decisions. We're already seeing what greed does to those high in corporate levels.

Diane Haggard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Haggard Affiliation: Jun. 19, 2026 Quarterly reports arethe only way I know what is happening, I do not sit on a board or have friends in high places. Please keep Quarterly reports !

Diane Henning — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane Henning Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: please stop the fraud and put an end to the secrets by having full transparency!

Diane Heslin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane Heslin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Trump and cohorts want to dismantle stocks and take the $$ out to fill their own pockets.
Are you people also taking down the stocks? I'm afraid you will.
Problem is you greedy people will kiss trumps huge ass.
Make him lose the value of his demands.
My best regards,

Diane Heslin

Diane Lang — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane Lang Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is already too much fraud manipulating the stock market. The proposed deregulation will lead to even more.

Diane Lavoie — Jun 19, 2026
Subject: S7-2026-15 From: Diane Lavoie Affiliation: Jun. 19, 2026 Diane E. Lavoie
Special education teacher (retired)
2 Old Northfield Road
Northfield, Connecticut 06778

I don't have the kind of savings that executives have. I own one home and one car. I am concerned that the current administration doesn't care for people like me. They only care about corporations and the billionaire class. This is another way to allow big business to get away without doing the right thing. They need oversight. Please don't roll back. A certification costs an honest executive nothing to sign, it just exposes the fraudsters.
Thank you for your time and consideration.
Sincerely,
Diane Lavoie

Sent from my iPhone

Diane M Gordon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Diane M Gordon Affiliation: Jun. 19, 2026 Diane Gordon, retired in Rhode Island. No thank you—we need more transparency of our finances—not less!

Sent from my iPhone

Diane McCluskey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Diane McCluskey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
More information is better for investors than less. Transparency is already hard to obtain. Please don't make it worse.

Diane Mielke — Jun 19, 2026
Subject: File No. S7-2026-15 From: Diane Mielke As a consumer of investments products, I believe I

should be able to be provided with the most current financial disclosures of any corporation.

Diane Palumbo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Diane Palumbo Affiliation: Jun. 19, 2026 The more transparency the better. There is no reason to change the rules now unless you need that extra time to hide the information.

Sent from my iPhone

Diane Reid — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Reid Affiliation: Jun. 19, 2026 For God’s sake do your job!

Diane Rustan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Rustan Affiliation: Jun. 19, 2026 This sounds about right for the 1700 billionaires that run this country! It's a pathetic stake! They need more and more, just throw the crumbs to the public! U rich _holes suck!!!

Subject: S7-2026-15 Comments From: Diane Tyson Affiliation: Jun. 19, 2026 The quarterly reporting needs to be continued. Transparency matters!

Thank you.
Diane Tyson

Sent from my iPhone

Diane Urich — Jun 19, 2026
Subject: S7-2026-15 Comments From: Diane Urich Affiliation: Jun. 19, 2026 I am a business owner. I have to pay quarterly taxes. We need to hold the big openly traded corporations to the same standard. SEC filings need to remain quarterly. Do NOT make it easier for
big business to do shady business. Diane Richter

Yahoo Mail: Search, Organize, Conquer

Diane Wills — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Diane Wills Affiliation: Jun. 19, 2026 Gary A. Wills. Westminster, CA
Retired Boeing Employee. Disclosures need to be quarterly. Investors need the benefit of more information, not less! Why return to something that has historically been tried and failed ? Any investor can see this is not advantageous and will not lead to any kind of lucrative outcome. I can't imagine any investor thinking this is a good idea. Unhappy investors stop investing and pull their money out of the market. Put an end to this terrible idea now.

Sent from my iPhone

DiAnn Ruth — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: DiAnn Ruth Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This change can wipe out the small investors. We need to protect retirement investments of everyday people.

Dianna Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dianna Johnson Affiliation: Jun. 19, 2026 I oppose this rule - we need to see this information quarterly.

Dianna Johnson

Sent from my iPhone

Dianne Baskin — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Dianne Baskin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This would not be a level playing field for individuals without brokers.

Dianne Bryant — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dianne Bryant Affiliation: Jun. 19, 2026 Keep the Quarterly Reporting! There’s enough trouble already!!!!

Dianne Carrick — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dianne Carrick Affiliation: Jun. 19, 2026 Please do not revert to twice a year report. QUARTERLY IS WHAT PROTECTS US! NEVER FORGET ENRON!

Take care, be well, & stay safe,
Dianne Carrick,

"Be well, do good work, and keep in touch" (GK)

Dianne Howell — Jun 19, 2026
Subject: S7-2026-15 From: Dianne Howell Affiliation: Jun. 19, 2026 Accountability is essential to the well being of our economy. Any CEO and CFO unwilling to certify their company financial quarterly is not morally fit to hold the responsibility they hold. Fraud left unchecked incentives corrupt behavior. There is no question here, really, it is a simple matter of right and wrong. This responsibility to their shareholders is one of the major reasons they get paid so well.

Sent from my iPhone

Dianne Humphreys — Jun 19, 2026
Subject: File No. S7-2026-15 From: Dianne Humphreys Isn't one stock market crash enough? Is it

so long ago that you have nothing to compare it to? We have been protected for a hundred years and now you want to gamble with the market and lives of all Americans again? Don't be stupid just because you can. Don't mess with what works.

Dianne Papes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dianne Papes Affiliation: Jun. 19, 2026 There is absolutely no reason to change this, unless the criminals want the dark months to undermine your investments!

Dianne M Papes

Dianne Powers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dianne Powers Affiliation: Jun. 19, 2026 My name is Dianne Powers, Jacksonville Florida. I'm a registered independent. I absolutely disagree with this proposed policy. How are we to manage our portfolio? This gives companies too much autonomy . Do we need to move our money out of the country to feel safe? Please advise .

Dianne Powers
Sent From my iPhone

Dick Welch — Jun 19, 2026
Subject: S7-2026-15 From: Dick Welch Affiliation: Jun. 19, 2026 Why would you reduce accountability? It saves companies a little money, but it places investors at higher risk. On top of that, we have sufficient coloring of the numbers (and some outright fraud) to justify keeping the reporting where it is today.

Please do not change this rule--we don't want another Enron.

Sincerely,
DP Welch

Dilbert Skink — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dilbert Skink Affiliation: Jun. 19, 2026 Monthly reporting would be even better.

Sent from Outlook for Android

DirtyHarry8629 — Jun 19, 2026
Subject: S7-2026-15 Comment From: DirtyHarry8629 Affiliation: Jun. 19, 2026 Dirty Harry, retired American worker, and former Licensed Investment Company Representative & Watchdog!

As a former licensed Investment company representative, I believe it is very important for people to remain fully informed regarding their investments;

And BTW, the term hiding money is a red flag term, isn't it?

I'm thinking "Blue Sky Laws"!

Remember E.F. Hutton? & Enron?

The 2008 crash?

I'm very concerned that mega "BlackRock and other such companies, would be able to cheat and downright manipulate entire industries.

Hell, they have been doing that already!

These companies have been already manipulating trillions of dollars invested throughout the world, and these investment bank managers are frightening, they are soft big, they make Standard Oil in it's day compared to now, look like a mom and pop corner store!

Banking of yester-year has been replaced by Investment Banks all tied into Wall Streets Goldman Sacks.

This appears to me, to be yet another attempt by Globalist to further build an already oversized Anti-Anti-Trust weapon! There is no competition.

Money reporting should be every month when it comes to BlackRock Titans!

We see how these Bigger than earth sized Blockchain manipulators, are destroying competition!

We need to have monthly reporting, why not?

They have everything done on computers, they should be able to forecast weekly! If not daily!

Also, The Federal Reserve has been interfering with every market.

We need to demand monthly reporting!

And we need to force these companies to be broken up!

Not be given more time to shower themselves with obvious criminal activity!

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disordot — Jun 19, 2026
Subject: S7-2026-15 From: disordot Affiliation: Jun. 19, 2026 Every time big business wants to get

rid of regulations. Remember... It's only a regulation to the Oligarchs... For us... The American Citizens... It's a Protection from Oligarchs...

Sent from my Galaxy

DJCGmail — Jun 19, 2026
Subject: S7-2026-15 Comment From: DJCGmail Affiliation: Jun. 19, 2026 Why, in this day and age of data-based shenanigans and easier reporting processes, would you want to allow more opportunities for hiding shady deals? Stupid.

Deborah Cook
Sent from my iPhone

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dk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: dk Affiliation: Jun. 19, 2026 This is a terrible idea.

This government needs to get back to working for the common people and not kowtowing to wealthy investors and institutions. Making everyone poor if they’re not billionaires isn’t going to be so great, even for those rich people.

Donna
Via mobile

DK Cherry — Jun 19, 2026
Subject: S7-2026-15 From: DK Cherry Affiliation: Jun. 19, 2026 Keep the crooks as honest as possible. Have them sign every week. Enough of corporate greed. How much money can someone and their family spend in one lifetime,!!!

Get Outlook for Android

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dlginther — Jun 19, 2026
Subject: Comment on S7-2026-15 From: dlginther Affiliation: Jun. 19, 2026 Stop this nonsense, we definitely need quarterly reporting. Thank you for your attention to this detail. David Ginther

Sent from my Galaxy

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dlkeele — Jun 19, 2026
Subject: S7-2026-15 Comments From: dlkeele Affiliation: Jun. 19, 2026 Americans deserve accountability!

Sent from my Galaxy

DNaquin — Jun 19, 2026
Subject: S7-2026-15 Comment From: DNaquin Affiliation: Jun. 19, 2026 Hello,

Please don't do this; it is a bad idea that just hides company performance from the public and enables bad behavior or worse. Public companies need to be open to the public on financial matters. This will be bad for business and reduce public trust in both the SEC and investing.

Thank you

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Art is how we decorate space;
Music is how we decorate Time.

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dncaley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: dncaley Affiliation: Jun. 19, 2026 I am a high value investor and I feel that I need to have quarterly reporting to both drive the market and provide transparency. If the US goes to semi annual reporting I may feel that I need to transfer my portfolio to a market that

reports quarterly. Let's not attempt to fix something that is not broken.

Dean N Caley

Cell 330 933 2829

Dobie Houson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dobie Houson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: It's your job to make sure investors and taxpayers are informed. I am DONE with organizations trying to shirk their responsibilities and choosing to take an easier way out to ease their workload, transparancy, and duties. DO YOUR JOB or watch people start withdrwing their investments in the stock market. And while you're at it INVESTIGATE the ENTIRE Trump family for their fraudulant insider trading. Why aren't you going after him?!?!?

Dolores Kmiecik-Graham — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dolores Kmiecik-Graham Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We investors need quarterly reporting to protect our investments and allow us to make good decisions about our savings. We need timely information on public companies.

Dominic Eppolito — Jun 19, 2026
Subject: S7-2026-15 From: Dominic Eppolito Affiliation: Jun. 19, 2026 We need transparency and accountability in the corporate world. Once every quarter is barely enough to track what corporations are doing.

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Don & Beth Thompson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Don & Beth Thompson Affiliation: Jun. 19, 2026 Don O. Thompson CPL retired. Brandon, Ms 39042. This change to the reporting standard would be financially devastating for individuals. Maintaining the current reporting standard is critical to a more stable economy! Keep the current standard. Respectfully yours, Don O. Thompson

Sent from my iPhone

Don and Jane Jones — Jun 19, 2026
Subject: S7-2026-15 Comment From: Don and Jane Jones Affiliation: Jun. 19, 2026 Quarterly Reporting is critical for fairness and protection of consumers. I live off my limited retirement and it is

unfair for me to not have access to all the information. Keeping this information secret only benefits big business

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Don Beemblossom — Jun 19, 2026
Subject: S7-2026-15 Comments From: Don Beemblossom Affiliation: Jun. 19, 2026 The US citizens are tired of the underhanded methods and tactics used to rape those who don't have the "power backing " of money to bribe or persuade those of power to help us. The mainstream American is getting tired of helping the "rich and in power" gain more while the "regular American " struggles while we have to listen to the garbage coming from the government and their cronies. I think quarterly reports are one of the few ways the Average American have to try to stay relevant on those who "WORK FOR US!!" Have had several friends in various levels of government only to be " forced to vote against what they believe or think. Those who have tried to do a good job for the general population never are in off to get the backing needed. Forever politicians should have a set number of in office time and then NO POLITICAL OFFICE FOR 8 Years. If that person did a good job while in office then that person might be elected again!! This should apply to all local, regional, state, and federal positions bar none!! Maybe we will get fresher views and less favoritism!!

Sent from my iPhone
Don Beemblossom - Have a blessed day & God Bless!

Don Brymfield — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Don Brymfield Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop them

Don Cote — Jun 19, 2026
Subject: S7-2026-15 Comment From: Don Cote Affiliation: Jun. 19, 2026 No! No way! A thousand times no!

Don

Don Hinshaw — Jun 19, 2026
Subject: S7-2026-15 Comments From: Don Hinshaw Affiliation: Jun. 19, 2026 More transparency for average citizen investors trying to make sense of
their retirement funds so they can live well as they age, is always a
good thing. Don't shut us out!
Donald Hinshaw
Self-employed web developer
Age 70

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Don Hinshaw

Hinshaw Design Group

o +1 (510) 495 5024
w hinshawdesign.com

Don Joes Motley Fool — Jun 19, 2026
Subject: File No. S7-2026-15 From: Don Joes I am against this changes. Info LESS OFTEN is blatantly absurd! Protect my individual interests and do not do it!

Don Kraus — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Don Kraus Affiliation: Jun. 19, 2026 Keep the reporting quarterly! We need more transparency, not less. We're retired and live in Asheville, NC. Our lifestyle depends on the investments we made during a lifetime of hard work. Quarterly reporting helps to keep our portfolio strong. Please don't mess with success.
Don Kraus

Sent from my iPhone

DON LO — Jun 19, 2026
Subject: S7-2026-15 Comments From: DON LO Affiliation: Jun. 19, 2026 I don't want less research data. I want more. This isn't the EU. I expect to be better than them. If you expect the USA to remain a financial powerhouse keep preparing quarterly reports.Everything is digital now anyway. Donald J. Lomax

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Don Lyons — Jun 19, 2026
Subject: S7-2026-15 From: Don Lyons Affiliation: Jun. 19, 2026 It appears the only way to keep them under control is to keep them reporting quarterly and add random eternal audits.

Don Metzger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Don Metzger Affiliation: Jun. 19, 2026 Treat everyone the same

Sent from my iPhone

Don Ratliff — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Don Ratliff Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is in no way better for America or Americans..keep kicking us while we're down..enough is enough..choose morals over profits

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Donald Braun Jr — Jun 19, 2026
Subject: S7-2026-15 From: Donald Braun Jr Affiliation: Jun. 19, 2026 Things work exactly as they're supposed to work in the SEC. Leave quarterly reporting alone. I understand it may be a little expensive for company, but hiding fraud is much easier when it's only bi annually. We need to know what's going on force individuals to submit quarterly reports on this small businesses why shouldn't huge enterprises do the same?

Sent from my iPhone

Donald DePierro — Jun 19, 2026
Subject: S7-2026-15 From: Donald DePierro Affiliation: Jun. 19, 2026 Keep the quarterly reports. Keep the CEO's accountable and the public informed

Sent from my iPhone

Donald Drew Goldberg — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donald Drew Goldberg Affiliation: Jun. 19, 2026 It is bad enough that the SEC turns a blind eye to insider trading by politicians and institutional program trading by market manipulators, all of which puts retail investors hard earned money in jeopardy. To permit this would further stack the cards in favor of corrupt, greedy and untrustworthy corporate management. Transparency is everything. DO NOT DO IT.

Donald Goldberg, Retired Attorney, husband and father of four.

Donald Stroup — Jun 19, 2026
Subject: S7-2026-15 From: Donald Stroup Affiliation: Jun. 19, 2026 You tell me how much$ I have to take out of my invested savings each month but, you want to tell me what your product is worth, only two (2) times a year? With today's fluctuations it could all be gone before we see a report. Right now you're reporting four (4) times a year. In my opinion you should REPORT EVERY MONTH

Don

Donald Swartz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donald Swartz Affiliation: Jun. 19, 2026 I can't help but feel this is another attempt to give the wealthy investing class more advantage and take away the ability of the average person to profit. Transparency is the fairest way to help investors. Please do not change the reporting to semi-annual!

Thank you,
Donald Swartz, Retired

Donaldson Shumpert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donaldson Shumpert Affiliation: Jun. 19, 2026 Transparency quarterly is key to good, fair & timely investing decisions!

Sent from my iPhone

Donine Hedrick — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donine Hedrick Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't support just big investors!! Support my life savings too. Signed, ex state employee

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Donna — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Affiliation: Jun. 19, 2026 We want quarterly's reporting! Let’s make it fair .
Regards,
Donna Incognito
Sent from my iPhone

Donna — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Affiliation: Jun. 19, 2026 I depend on my investments to provide necessary funds for living expenses. I need to be able to monitor the status and stability and make informed decisions about my investment plans. Quarterly reports provide more real-time information and switching to semi-annual would not just limit my access and knowledge, but provide more room for unidentified mismanagement, mishandling or outright misuse that would negatively affect my funds. Donna Copeland, Auditor, Bookkeeper, and small business owner.

Donna

Donna — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Affiliation: Jun. 19, 2026 stop this crime from happening

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Donna Logan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Logan Affiliation: Jun. 19, 2026 I want to be able to have as much information as possible about my stocks as I have worked hard all of my life to get this money to help in my retirement years. No one has the right to take that away from me. My name is Donna Logan thank you very much and I am a retired physical therapist assistant.

Donna and Charles Kilgore — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Donna and Charles Kilgore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As senior citizens, our investments our vital to our financial well-being. We check our accounts regularly and depend on the frequency and accuracy of the information we receive. This proposal could devaste us and the nest egg for our future. I can't imagine what would happen if this law was passed and a market downturn or transactions that were not reported wiped out our savings. Everyone needs regular and complete reporting on their investments. Thank you.

Donna Barham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Barham Affiliation: Jun. 19, 2026 Keep auditing to quaterly auditing. They need to be kept accountable for expedatures and how and where they are putting our money

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donna barnette — Jun 19, 2026
Subject: Comment on S7-2026-15 From: donna barnette Affiliation: Jun. 19, 2026 Keep quarterly reports. I am a small investor and the small amount of gains I need to live.
Donna Barnette Virginia

Donna S. Barnette

Donna Campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Campbell Affiliation: Jun. 19, 2026 Quarterly reporting is necessary for transparency! Would that it was monthly!
Donna. Retired

Sent from my iPhone

DONNA CARKIDO — Jun 19, 2026
Subject: S7-2026-15 Comments From: DONNA CARKIDO Affiliation: Jun. 19, 2026 Keep the quarterly reporting.

Sent from my iPhone

Donna Carr — Jun 19, 2026
Subject: S7-2026-15 From: Donna Carr Affiliation: Jun. 19, 2026 Keep the quarterly reporting ! Six months is too long to wait to have reliable information on how our investments are performing. My retirement account depends upon it!

Donna Carr

Harleysville, PA

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donna Chisholm — Jun 19, 2026
Subject: S7-2026-15 Comment From: donna Chisholm Affiliation: Jun. 19, 2026 To Whom It May Concern, As a recently retired educator, I prefer to keep track of my portfolio on a quarterly basis. This is a more effective way for me to make informed decisions about how to manage my money. Thank you for your attention to this matter.

Respectfully,

Donna Chisholm

Donna Christjaener — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Christjaener Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
DONT

Donna Croniser — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Croniser Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why would I even consider investing blindly. Transparency is needed in order to continue investing. I along with most Americans work hard for the money we earn. Investing is trusting in the quarterly reports to help make knowledgeable decisions. Six months is too long and would be disasterous.

Donna Dundon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Dundon Affiliation: Jun. 19, 2026 Dear Commissioners, I am writing as a teacher, taxpayer, and investor to urge the Securities and Exchange Commission to maintain mandatory quarterly reporting requirements for publicly traded companies.
Quarterly reporting is an important pillar of transparency, accountability, and investor protection. Millions of Americans rely on accurate and timely financial information to make informed decisions about their retirement accounts, college savings, and other investments. Taxpayers and individual investors are the backbone of America's capital markets and deserve regular access to reliable information about the companies in which they invest.
As an educator, I teach students about the principles that have helped make the United States a leader in innovation, economic opportunity, and fair markets. Transparency and equal access to information are among those principles. Reducing reporting requirements could weaken investor confidence and create information advantages for large institutional investors at the expense of ordinary Americans.
Mandatory quarterly reporting helps ensure that corporate performance is evaluated on facts rather than speculation. It promotes market integrity and supports the SEC's mission to protect investors, maintain fair and orderly markets, and facilitate capital formation.
I respectfully ask the Commission to preserve quarterly reporting requirements and continue

prioritizing transparency and investor protection for all market participants.
Thank you for your consideration and for your service to the American public.
Sincerely,
Donna Dundon
Teacher

Sent from my iPhone

Donna Farrington — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Farrington Affiliation: Jun. 19, 2026 It is imperative that we keep the quarterly reporting to monitor for fraud. We need a watchful eye to be sure we have honest players.

Sent from my iPhone

Donna Fowler — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Donna Fowler Affiliation: Jun. 19, 2026 Quarterly reporting is part of corporate transparency. Removing that makes things worse. Don't do it.

Warmly,
Donna

Donna Fowler MINDWALK CONSULTING

650.344.4144 donna@mindwalk.net www.mindwalk.net

Donna Gathright — Jun 19, 2026
Subject: S7-2026-15 From: Donna Gathright Affiliation: Jun. 19, 2026 Quarterly! No cheatinng.

Donna Glade-Tau — Jun 19, 2026
Subject: S7-2026-15 From: Donna Glade-Tau Affiliation: Jun. 19, 2026 Hey SEC: Save Quarterly Reporting! What is the reason you want to change this?

Donna Gonzalez — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Gonzalez Affiliation: Jun. 19, 2026 Donna, RN.
There are too many secrets in this country already. We need open honest communication regularly, quarterly is how it needs to stay, no longer. Three months now and you still have to worry about fraud and abuse..I am a registered nurse and have been for almost 40 years. I have given all my life. Every penny counts to the working woman. Please keep our hard earned investments and

retirement visible.

Donna Goodnight — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Goodnight Affiliation: Jun. 19, 2026 First a crooked president and now this.

Donna Jerden — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Donna Jerden Affiliation: Jun. 19, 2026 We need more reporting. Not kess

Sent from my iPhone

Donna King — Jun 19, 2026
Subject: S7-2026-15 From: Donna King Affiliation: Jun. 19, 2026 Accountabiliy should always be required.

Sent from my iPhone

Donna Kuntz-Fraker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Kuntz-Fraker Affiliation: Jun. 19, 2026 I'm for keeping it quarterly, why NOT????

Sent from my iPhone

Donna Ledlow — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Ledlow Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We investors need transparency in what is happening in the market to handle our money better. Therefore we need to continue to see the wuarterly reports from businesses so we can act quickly as needed. Thank you

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Donna Lemaster — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Lemaster Affiliation: Jun. 19, 2026 I'm an individual investor and need to know what's actually happening in the companies where I have stock. 6 months is too long to know what's going on. Please keep the quarterly reporting.

Donna Lemaster, retired person

Donna MacLeod — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Donna MacLeod Affiliation: Jun. 19, 2026 The market has been sufficiently accountable And safe Please do not allow another axe to fall on our liberties.

Sent from my iPhone

Donna Magnani — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Donna Magnani Affiliation: Jun. 19, 2026 Retain quarterly reporting.

Sent from my iPhone

Donna McDaniel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna McDaniel Affiliation: Jun. 19, 2026 The SEC is supposed to represent the interests of the American People, not large corporations. Require quarterly reportig so Americans have information they need to be able to exercise their God given rights to life, liberty and the pursuit of happiness . Donna McDaniel Albuquerque New Mexico

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Donna McQuery — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna McQuery Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am invested in the stock market. Quarterly reporting is necessary to keep companies from going too much in one direction that isn't working out. Wait too long and correcting it good be too difficult and overly costly. Quarterly reporting also keeps the companies more honest than reporting every six months! Stockholders deserve quarterly reporting!

Donna Murphy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Murphy Affiliation: Jun. 19, 2026 Public exclusion is the corporate goal and it always has been. I've been a leader and activist in Portland, OR where a small committed group of seniors and other neighborhood activists from all professions stopped the re-build of the I-5 bridge that connects OR to WA. The CRC (Columbia River Crossing) was a terrible and $$$ bloated project and we didn't give up the fight. Keep public inclusion and reporting quarterly. Donna Murphy is watching like a hawk.

Donna Overmyer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Overmyer Affiliation: Jun. 19, 2026 Keep reporting to quarterly to protect the small investor.

Sent from my iPhone

Donna Pedroza — Jun 19, 2026
Subject: S7-2026-15 From: Donna Pedroza Affiliation: Jun. 19, 2026 We can not assume good faith reporting will be made. Greed and cheating seem to be the business code still

Sent from my iPad

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donna schlossberg — Jun 19, 2026
Subject: Comment on S7-2026-15 From: donna schlossberg Affiliation: Jun. 19, 2026 It makes no sense to report less often and not see the results of decision making in markets.

Donna Scott — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Scott Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I do not support changing financial reporting requirements from quarterly to semiannual reporting. Quarterly reporting provides investors, analysts, and other stakeholders with timely and consistent information about a company's financial performance, operational trends, and potential risks. More frequent reporting promotes transparency and allows investors to make informed decisions based on current data rather than relying on outdated information.
Reducing the frequency of required reports to twice per year could increase information gaps, create greater uncertainty in the marketplace, and potentially contribute to increased stock price volatility as investors attempt to interpret limited information. Quarterly reports also enhance management accountability by encouraging regular communication regarding strategic priorities, financial results, and emerging challenges.
While concerns have been raised that quarterly reporting may encourage short-term thinking, the solution is not to reduce transparency. Companies can address short-term pressures by emphasizing long-term objectives and providing clear guidance on strategic initiatives while maintaining regular disclosure practices.
Maintaining quarterly reporting requirements supports market integrity, strengthens investor confidence, and ensures that all market participants have equitable access to timely information.

Donna Shepherd — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Shepherd Affiliation: Jun. 19, 2026 I need to know in a quarterly report how my stocks and investments are performing so I can make informed choices in a timely manner. By protecting companies who are using my money- you are enabling them to use my investments any way they choose.

Sent from my iPhone

Donna Sims — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Sims Affiliation: Jun. 19, 2026 So no one can hide taking funds illegally you must have quarterly reports

Donna sims

Sent from my Galaxy

Donna Sims — Jun 19, 2026
Subject: S7-2026-15 Comment From: Donna Sims Affiliation: Jun. 19, 2026 So no one can hide taking funds illegally you must have quarterly reports

Sent from my Galaxy

Donna Stoyanovich — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Stoyanovich Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why are you even considerin going back to old rules? The rules were changed to increase transparency and they should remain!

Donna Techau — Jun 19, 2026
Subject: S7-2026-15 From: Donna Techau Affiliation: Jun. 19, 2026 In a day and age where we need more information and not less, and we need more protections and not less, it is ridiculous to think that the government wants to reduce SEC reporting to twice a year. By all appearances, this is just one more way to take money out of our pockets.

Donna Techau, Library Director, Paradise, IL.

Sent from my iPhone

Donna Thompson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Thompson Affiliation: Jun. 19, 2026 SEC-Reporting needs to be kept quarterly. We don’t need any more shady dealings from these entities than we already have to deal with. Maintain quarterly reporting.

D. Thompson, Louisville Kentucky

Sent from my iPhone

Donna Van Worthe — Jun 19, 2026
Subject: S7-2026-15 From: Donna Van Worthe Affiliation: Jun. 19, 2026 We need accountability and to stop white water crimes. Continuing quarterly reporting is necessary to do so as well as transparency in
the stock markets to make informed choices when investing. Back tracking would be evil and hurt the American people and economy. Lets not forget history!

Get Outlook for Android

Donna Wagster — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Donna Wagster Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We investors have the right--the need, actually--to be kept up-to-date on the status of our investments in a timely manner. Reducing the frequency of this information will keep us in the dark for months at a time about the performance of our investments. It's therefore very important that the SEC not increase the number of months between investment status reports being provided to investors.

Donna Ward — Jun 19, 2026
Subject: S7-2026-15 Comments From: Donna Ward Affiliation: Jun. 19, 2026 Hidden rot and corruption just smells worse when it is given time to fester

Sent from my iPhone

Donna Whitfield — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Donna Whitfield Affiliation: Jun. 19, 2026 I am a retired living in Alabama. I am urging you to maintain quarterly reporting. If anything, businesses need to report more often and be more transparent. I live off social security and my small investment income. It is reported that small savers like me can lose up to 30 percent of our savings. That on top of the proposed cuts in social security would unhouse me. Donna Whitfield

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Dora Barren — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dora Barren Affiliation: Jun. 19, 2026 I don’t like the fact that we can’t see the report quarterly. That’s way too long for anyone to check and see that nothing is missing, lost, mishandled, etc. you wouldn’t want to wait that long either.

Thanks for letting me voice my opinion.

Respectfully,

Dora Barren
Sent from my iPhone

Dora Cividino — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dora Cividino Affiliation: Jun. 19, 2026 Keep the Quarterly Reporting rules. Absent that opens the door for nefarious actions that harm hardworking investors who count on integrity and respect to those in authority.

Doreen Bartow — Jun 19, 2026
Subject: File No. S7-2026-15 From: Doreen Bartow I Object to semi annual reporting.

Doreen McCabe — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doreen McCabe Affiliation: Jun. 19, 2026 keep quarterly reports. consumers that have interests in stocks need the info for informed investing

Doreen McCabe
777 Walkerbilt Rd. #30
Naples Florida 34110
239 383 4488

Doreen Warner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Doreen Warner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You must do right for the people...that's your responsibility!! These are MY investments and quarterly reports help me make informed decisions.

Dorene Hyman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dorene Hyman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The public deserves information and transparency for making economic decisions. There needs to be regular release of information for all citizens to make informed investment decisions.
Respectfully,
Dorene Hyman

Dori Marshall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dori Marshall Affiliation: Jun. 19, 2026 Retain quarterly reporting! Twice yearly doesn't give us timely information.
When I'm paying taxes quarterly I need to see into quarterly!

Doriene D. Marshall Ray
(She/Her/Hers)
530.219.5221

Change is a reality, transition a journey.

Dorinda DeGroff — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dorinda DeGroff Affiliation: Jun. 19, 2026 Dont Screw The Little People

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Doris Alley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Doris Alley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Every customer needs to know exactly what they are buying with no hidden details. No Snake oil salesman tactics.

Doris Berry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Doris Berry Affiliation: Jun. 19, 2026 My name is Doris Berry from Florence, Alabama. I am a personal investor, retired and managing our investment portfolio. I use the information provided by companies and their financial health to determine suitability for inclusion in my income providing investments. Without timely stats and numbers, without current data, the likelihood of best case outcomes lowers significantly. I ask that the reporting remain quarterly to enable individual investors like myself, as well as corporate investors to have clearer insight into a company's inner workings! Transparency is a good thing! Thank you, Doris Berry

Sent from my iPhone

Doris Kilbane — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Doris Kilbane Affiliation: Jun. 19, 2026 Quarterly helps the investor.

Doris Kilbane
440-212-0329

Sent from my iPhone

Doris Landaeta — Jun 19, 2026
Subject: S7-2026-15 Comment From: Doris Landaeta Affiliation: Jun. 19, 2026 I am retired now but I was a technical software project manager. I have accumulated a decent set of retirement investments and would like to be able to live off of them. If you reduce the amount of information available about public companies, how do you expect people to make intelligent, timely decisions about their holdings? It is hard enough to stay informed without the SEC making it easier for companies to obscure their problems. Please do not make the changes you are proposing.

Doris Landaeta
Southbury CT

Doris Loomis — Jun 19, 2026
Subject: S7-2026-15 From: Doris Loomis Affiliation: Jun. 19, 2026 Hell no to fewer reports, we need more safeguards against greed and stupidity not fewer

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Doris Prater — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doris Prater Affiliation: Jun. 19, 2026 We need to stay with quarterly and not give opportunities for illegal activities.

Get Outlook for Android

Doris Waddell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Doris Waddell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I want to continue to see quarterly reports so I can adjust my account accordingly!

Doris Wall — Jun 19, 2026
Subject: S7-2026-15 From: Doris Wall Affiliation: Jun. 19, 2026 Please do not change reporting from Quarterly to Semi Annually. The current established quarterly reports are working well. With

everything going on in the world and the United States the economy and the stock market can change quickly and quarterly statements help to keep people who cannot review their finances regularly to at least know where they stand every 3 months. As a widow I depend on those statements to help me make decisions on future day-to-day living expenses. Every 6 months is just too long to wait.

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dorothy bialek — Jun 19, 2026
Subject: S7-2026-15 From: dorothy bialek Affiliation: Jun. 19, 2026 Please, dont destroy the middle class further. Quarterly reporting in absolutely critical for all the middle class folks still alive to see the abominable turn America has taken. Use your responsibility
wisely. Choose the middle class . Choose transparency. Stand up to oligarchy. Vote to retain quarterly reporting for me and millions like me whose meager life savings invested in IRA s in the stock market would be degraded before we could act to protect them.
Thank you. Dorothy M Bialek

Yahoo Mail: Search, Organize, Conquer

Dorothy Bishop — Jun 19, 2026
Subject: S7-2026-15 From: Dorothy Bishop Affiliation: Jun. 19, 2026 I don't believe there held accountable enough so please at least what little is being fond keep it there

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Dorothy Christiansen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dorothy Christiansen Affiliation: Jun. 19, 2026 Keep the reviews quarterly Decreasing the reviews increases the likelihood of fraud and other negative activities.

Dorothy Compton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dorothy Compton Affiliation: Jun. 19, 2026 This is a bad idea. Quarterly reports have been the standard in my lifetime. It seems like a suspicious move to keep the common shareholders (pun intended) in the dark while the insiders manipulate the market. Keep to the standards that protect people not corporations!

Sincerely,
Dorothy Compton
246 N Winnebago
Lake Winnebago MO 64034

Dorothy Erickson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Erickson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
With fraud running rampant, less disclosure is not a good idea. 1/4 ly reporting is necessary for the

business and the investors.

Dot R — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Dot R Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dont allow secrecy to prevail!!! We get ripped off by anyone and everyone. I've had enough!

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dot roise-lodsin — Jun 19, 2026
Subject: S7-2026-15 Comment From: dot roise-lodsin Affiliation: Jun. 19, 2026 Full disclosure is the best policy. If they can't manage to keep their books up to date then they are poor managers.

Dottie Donofrio — Jun 19, 2026
Subject: S7-2026-15 From: Dottie Donofrio Affiliation: Jun. 19, 2026 This change will aid in addition cover ups KEEP this Quarterly Reporting in Place
Stop the effort to keep people in the dark

Sent from my iPhone

Doug — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Affiliation: Jun. 19, 2026 Securities and Exchange Commission,

I am writing to express my strong concern regarding the Commission's consideration of shifting from quarterly reporting to semi-annual reporting, as well as the proposal to remove the requirement for CEOs to personally certify these reports.

From my perspective as an investor and stakeholder in U.S. public markets, these changes would materially weaken the transparency, accountability, and fraud-prevention mechanisms that underpin market integrity.

Quarterly reporting is not merely a compliance exercise. It is one of the most effective tools available to:
• Provide timely insight into a company's financial condition
• Detect irregularities before they escalate into systemic failures
• Ensure management remains accountable to shareholders and the public

Reducing reporting frequency to twice per year would create longer periods with no verified financial information, increasing the risk that:
• Material issues go undetected for months
• Investors make decisions based on outdated or incomplete data
• Market manipulation becomes easier due to reduced oversight

I am also deeply concerned about the proposal to remove the CEO certification requirement. CEO signatures serve as a critical deterrent to misconduct by:

• Establishing personal accountability for the accuracy of disclosures
• Reinforcing the seriousness of reporting obligations
• Ensuring that senior leadership cannot distance themselves from misstatements or omissions

History has shown—through cases such as Enron, WorldCom, and other major corporate failures—that weakened oversight and diluted executive accountability create fertile ground for fraud. The Commission's role is to strengthen market safeguards, not relax them.

For these reasons, I respectfully urge the SEC to maintain quarterly reporting requirements and preserve CEO certification obligations. These measures are foundational to investor confidence, market stability, and the prevention of corporate misconduct.

Thank you for your consideration.

Best Regards,

Doug Gilbertson

Doug Abrams — Jun 19, 2026
Subject: S7-2026-15 Comment From: Doug Abrams Affiliation: Jun. 19, 2026 Maintain Quarterly reports.
A must for true accountability.

Doug Daigle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Daigle Affiliation: Jun. 19, 2026 HEY SEC: KEEP IT QUARTERLY

Doug Domonkos — Jun 19, 2026
Subject: S7-2026-15 Comment From: Doug Domonkos Affiliation: Jun. 19, 2026 Enough loopholes and welfare for corporations. Accountability now and forever!

Sent from my iPhone

Doug Grage — Jun 19, 2026
Subject: S7-2026-15 Comment From: Doug Grage Affiliation: Jun. 19, 2026 Let's keep the little guy in mind.

Doug Hoover — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Hoover Affiliation: Jun. 19, 2026 Ban short sales .

Sent from my iPhone

Doug Matteson — Jun 19, 2026
Subject: S7-2026-15 From: Doug Matteson Affiliation: Jun. 19, 2026 Make it monthly.

Doug Payson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Payson Affiliation: Jun. 19, 2026 Please do not change the quarterly reporting requirements. Corporations have been reporting quarterly for decades. No sense changing what works just fine.
Thanks
Doug Payson

Doug Robson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Robson Affiliation: Jun. 19, 2026 Even quarterly is too little. When will America and it's crooked ways wise up and see out country is coming apart at the seams! The crookedness must stop and the perpetrators must pay a heavy price, or it will simply continue and wax worse and worse.

Doug Simpkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Doug Simpkins Affiliation: Jun. 19, 2026 No company should be allowed to go dark for six months at a time!

Sent from the iPhone of Doug Simpkins. Have a great day!

Doug Walker — Jun 19, 2026
Subject: S7-2026-15 From: Doug Walker Affiliation: Jun. 19, 2026 The divide between white collar and blue collar has never been wider. With daily operation of corporations that are beholden to the investors ever more prevalent, reporting should be more frequent rather than less. Semiannual reporting closes the curtains of trust. This would essentially take the "public" out of the publicly traded. Unless this change to semiannual reporting can be clearly articulated as beneficial to all, no change is necessary. This matters to everyone who works for a corporation, owns a retirement account dependent on the market, and our economy as a whole.

Thank you for your comprehensive consideration on this matter.

Douglas Walker
Senior electronics technician
Massachusetts.

Doug Willmann — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Doug Willmann Affiliation: Jun. 19, 2026 Stop messing with things that are working. Keep it as is!!

Sent from my iPhone

Douglas Boom — Jun 19, 2026
Subject: S7-2026-15 Comment From: Douglas Boom Affiliation: Jun. 19, 2026 Quarterly reporting is a necessary tool to ensure such fraud as Enron is to never happen again. Do not change.

V/R,
Doug

Douglas Jones — Jun 19, 2026
Subject: S7-2026-15 Comments From: Douglas Jones Affiliation: Jun. 19, 2026 Stop enabling crooks.

Sent from my iPhone

Douglas Marques — Jun 19, 2026
Subject: S7-2026-15 From: Douglas Marques Affiliation: Jun. 19, 2026 There are rules and laws for a reason! No more crashes that only help the uber rich but everyone else has to pay to bail them out! 🤬

Douglas Sills — Jun 19, 2026
Subject: S7-2026-15 Comments From: Douglas Sills Affiliation: Jun. 19, 2026 With all the abuses, scamming, and fraud that is a constant problem in just about every aspect involving money. Allowing semiannual reporting sets the stage for even more of that type of problem. Please remember why this quarterly reporting was established in the first place. It was to crack down on corruption. There are still dishonest people who will take advantage of the situation. Changing the rules by the SEC makes one wonder if they are now working for the SEC.

Douglas Spurgeon I — Jun 19, 2026
Subject: S7-2026-15 Comments From: Douglas Spurgeon I Affiliation: Jun. 19, 2026 Keep it Open

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Douglas Warner — Jun 19, 2026
Subject: S7-2026-15 From: Douglas Warner Affiliation: Jun. 19, 2026 The American public despises the illegal and unethical flow and use of money and investments. We despise those who engage in illegal activities, and we despise those who have the opportunity and authority to prevent it, but chose to reduce that opportunity, not exercise that authority, or look the other way.
Quarterly reporting was put in place for a reason. Anything less than quarterly reporting opens the

door for fraud, laundering, and all sorts of illegal activity. When big money isn't constantly controlled and observed, the morally and ethically challenged fall to their temptations and corruption reigns supreme. There is no reason for the powerful and wealthy personalities to be given the opportunity to steal and defraud the public and their investors.
For too long, the authorities of this country have turned a blind eye to the illegal activities of the rich corporate elites and the illegal activities of the wealthy donors. Those with, and with access to big money should not be left to do as they please. Rather they should be more closely watched. Quarterly reporting does just that. No reason to stop it.
The average American, the middle-class Americans watch those with millions and billions to spend and invest. We watch those who have opportunity to move and manipulate wealth. We watch those whose responsibility it is to ensure the laws, not to mention the ethics are enforced and reported. When authority isn't properly and constantly involved in the observation of investing, the investor has little to no assurances that their investments are safe. Investors are less likely to invest. When investing is questioned, investment slows. This isn't good for business, nor for economics or economies. When big investments slow, national, and international economies are brought to question. If international economies are put to question, global economics can suffer.
Keep the investor protected. Protect the security of investments and the perception of investing. Show the American and international investors that America does not accept fraud, theft, nor any other illegal activities in any investment opportunity.
Keep the accountability checks quarterly. It's the fair thing to do.
Doug Warner
USAF Retired
Clermont, Florida 34714

Get Outlook for iOS

Douglas Wolfe — Jun 19, 2026
Subject: File No. S7-2026-15 From: Douglas Wolfe When an individual owns a stock, she or he is a legitimate part-owner of that business. Quarterly reports are how a company you own part of shares the full picture with you. Individuals should not be subject to receiving less information from those companies if they decide to provide less because the SEC gives the company the "option" to be less transparent with its owners. This proposal should be scrapped.

Douglas Worthen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Douglas Worthen Affiliation: Jun. 19, 2026 Quarterly reporting is necessary. We need to know the health of a company before we buy shares in it, or sell the shares we own.
Dr. Douglas Worthen
Boston

Douglas Zimmer Citizen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Douglas Zimmer Corporations, ever more powerful thanks to Citizens United, need more inspection, not less. The new proposal gives them more time to break laws and commit fraud, then cover it up. Leave the existing rule as is.

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dparker1010 — Jun 19, 2026
Subject: Comment on S7-2026-15 From: dparker1010 Affiliation: Jun. 19, 2026 Keep the quarterly reporting. In a digital virtual fast paced world prompt information is key.

Sincerely David Parker

Sent from my Galaxy

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dpitre1012 — Jun 19, 2026
Subject: S7-2026-15 Comments From: dpitre1012 Affiliation: Jun. 19, 2026 Keep quarterly statements. Easier to watch investments and a lot can happen in 6 months time which would be to the investors advantage or dusadvantage.

D. PITRE
Retired

Sent from my Galaxy

Dr. Angela Koponen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dr. Angela Koponen Affiliation: Jun. 19, 2026 That is an absolutely criminal proposal. People should always come first.

Dr. Karen Maloney — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dr. Karen Maloney Affiliation: Jun. 19, 2026 Keep the quarterly reporting!! I am a cattle rancher in Northern California, and my business NEEDS TO SEE QUARTERLY REPORTING TO REMAIN VIABLE!! K.L. Maloney

Sent from my iphone

Drea Douglas — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Drea Douglas Affiliation: Jun. 19, 2026 My name is Drea Douglas, and I am a librarian at the North Bend Public Library in North Bend, Oregon on the beautiful southern RlOregon coast.

Before starting in public libraries, I worked thirty years in law firm libraries, including Gibson, Dunn & Crutcher and Skadden, Aarps, Slate, Meagher & Flom, to name a few.

I am a former member of the American Association of Law Libraries and the Special Libraries Association, and a current member of the Oregon library Association and the Association for Rural and Small Libraries.

In my opinion this proposed change to the '34 Act is not for efficiency, but for obfuscation. Please do not withdraw the 10q and its kind from the reporting calendar.

In plain English: stop ****ing us over.

Yours respectfully, Drea Douglas

Telling the stories you thought you knew

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dturner220 — Jun 19, 2026
Subject: S7-2026-15 From: dturner220 Affiliation: Jun. 19, 2026 As a retired person relying on my investments, I want to make ****ED CERTAIN that the financial data reported by for-profit corporations AND non-profit/charitable organizations is true and correct. Quarterly reporting is EXCELLENT, even if there is a certain amount of "squeezing the balloon" in sales or expenses from one quarter to another. However, to allow this financial reporting and accounting to only be conducted every six (6) months is just ripe for willful financial misconduct. NO TO SEMI-ANNUAL REPORTING - *KEEP* QUARTERLY REPORTING!
- Douglas P. Turner
Franklin TN 37069

Sent from my Galaxy

Duane Creger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Duane Creger Affiliation: Jun. 19, 2026 Do you really think we have less fraud and Corporate malfeasance now than when the corporate disclosure frequency was established? I certainly don't. Leave the corporate disclosure frequency at Quarterly!

Duane Humlicek — Jun 19, 2026
Subject: S7-2026-15 Comments From: Duane Humlicek Affiliation: Jun. 19, 2026 Let's not forget the Enron lesson and relax business oversight and accountability. Quarterly reports should be easy considering the world is computerized. Leave this requirement alone.

Yahoo Mail: Search, Organize, Conquer

Dusty Little — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dusty Little Affiliation: Jun. 19, 2026 Small businesses dont need to do taxes every three months. Maybe large corporations do but mom and pop should be once a year.

Mailed from my phone,
Dusty Little
Del Norte, CO

Dwayne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Dwayne Affiliation: Jun. 19, 2026 I can see no justification for any company to not report it's status publicly. It only enables illicit action without answering to stockholders.

Dwayne Lavoie — Jun 19, 2026
Subject: File No. S7-2026-15 From: Dwayne Lavoie Quarterly reporting was put in place to protect consumers. Weakening standards puts more consumers at risk with less oversite. A tenet of the SEC is “The federal securities laws we oversee are based on a simple and straightforward concept: everyone should be treated fairly and have access to certain facts about investments and those who sell them.” Decreased reporting serves not the consumer. I do not support this planned rule change and urge the SEC to continue “protecting the investing public and others who rely on our markets to

secure their financial futures.”

Dwight Smith — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Dwight Smith Affiliation: Jun. 19, 2026 Keep quarterly reports for all public companies- it’s worked for the last 75 years

Dwight Smith

Dyanna Larson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dyanna Larson Affiliation: Jun. 19, 2026 Quarterly reporting is one of the best tools small investors have for managing their portfolio and making educated decisions about where they want to invest. Don't take it away.

Dyanna Larson | 512-922-2731
dy.writer@gmail.com

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dylah wallenius — Jun 19, 2026
Subject: S7-2026-15 From: dylah wallenius Affiliation: Jun. 19, 2026 Have we learned nothing? This would be disastrous

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Dylan Santiso — Jun 19, 2026
Subject: S7-2026-15 Comment From: Dylan Santiso Affiliation: Jun. 19, 2026 This is a very bad idea

Dylan Santiso
REALTOR
Blue Heron Realty & Management, LLC
956-295-0510 direct
dylan.santiso@gmail.com

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e gundlach — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: e gundlach Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I'm sick of the 'waste, fraud and abuse' from the federal government and all the people running it. Sunshine is the only cure. Now the SEC wants to close the curtains on my portfolio and allow more 'waste, fraud and abuse'.? Stop this rule change and let me see what is going on with the companies I want to invest in.

E McCloskey — Jun 19, 2026
Subject: S7-2026-15 Comment From: E McCloskey Affiliation: Jun. 19, 2026 Changing the rule will only speed the gutting of American industry while lining the pockets of the 1%. Keep quarterly!

E Neffy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: E Neffy Affiliation: Jun. 19, 2026 Our country is being raped of responsibility, now I'm feeling a personal assault!

E Scott Harding — Jun 19, 2026
Subject: S7-2026-15 Comments From: E Scott Harding Affiliation: Jun. 19, 2026 Keep the report quarterly. It's misleading to change the requirement for investors.

Scott

E. Hopper — Jun 19, 2026
Subject: File No. S7-2026-15 From: E. Hopper Do not change the cadence of filings and maintain the quarterly schedule

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E. Shojinaga — Jun 19, 2026
Subject: S7-2026-15 Comment From: E. Shojinaga Affiliation: Jun. 19, 2026 Less is not more. More is more, how about monthly instead of quarterly reporting. Too much can happen in three months. Protect the people, not companies and politicians. A concerned citizen.

Sent from Proton Mail for Android.

E.R Miller — Jun 19, 2026
Subject: S7-2026-15 Comments From: E.R Miller Affiliation: Jun. 19, 2026 Please keep the reports on a quarterly basis.

E508 Miller — Jun 19, 2026
Subject: S7-2026-15 From: E508 Miller Affiliation: Jun. 19, 2026 I want quarterly corporate reporting to continue in order to keep those in charge accountable. I cannot afford another Enron; I depend upon my investment income in my retirement now.
Yours truly,
Erica Miller

Eadie Harley — Jun 19, 2026
Subject: S7-2026-15 From: Eadie Harley Affiliation: Jun. 19, 2026 Keep the SEC quarterly reporting exactly like it is! No reason to change it!

Get Outlook for Android

Ed Herrmann — Jun 19, 2026
Subject: S7-2026-15 From: Ed Herrmann Affiliation: Jun. 19, 2026 Why negate something that is working, unless for nefarios reasons. I read every quarterly report I recieve. SEC do your job and protect us as required by law

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Ed Lasko — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ed Lasko Affiliation: Jun. 19, 2026 Eddie Lasko-retired from Kennesaw, Ga. Keep the quarterly reporting as it is, please. It will keep everyone honest and we won’t end up with another ENRON. Thank you for your time.

Sent from my iPhone

Ed Leven — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ed Leven Affiliation: Jun. 19, 2026 I am completely opposed to semi annual reporting. We need to continue quarterly reporting. I am 77 years old and am invested in the stock market. I also purchased a annuities, which of really lost value due to inflation. Any change in the reporting requirements could potentially reduce my earnings and affect my ability to live in the United States.

Sent from my iPhone

Edgar Hernandez — Jun 19, 2026
Subject: S7-2026-15 Comments From: Edgar Hernandez Affiliation: Jun. 19, 2026 Keep Quarterly reports

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edgardo jorge — Jun 19, 2026
Subject: S7-2026-15 Comment From: edgardo jorge Affiliation: Jun. 19, 2026 No! If we cant hide our you can hide yours.
Eddie jorge.
journeymen union iron worker

Edie Booth — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Edie Booth Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change your rule from 3 months to 6 months. If anything we need more public observation of public trading, not less. Transparency should be the government goal, not aiding cover ups.

Edith Zewadski Bricker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Edith Zewadski Bricker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We certainly do not need to weaken trust in our institutions The majority of Americans do not own stock and more and more feel the economic system is rigged in favor of the rich. This move would simply add to the alienation and resentment between the classes

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Edna Heimowitz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edna Heimowitz Affiliation: Jun. 19, 2026 Quarterly reporting is esential to the investing community. Please do not hide information for another three months!

Eduardo Vincente — Jun 19, 2026
Subject: S7-2026-15 From: Eduardo Vincente Affiliation: Jun. 19, 2026 We must keep records open and safe. There's been enough shady deals & waste with this current administration. Enough!
Edward V Aversa, RN, Palm Coast, Florida

Edward Ashley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edward Ashley Affiliation: Jun. 19, 2026 You MUST maintain quarterly reporting. There has been so much fraud in the financial business. To maintain its value, public trust and healthy future for the nation regulation MUST NOT BE RELAXED.

Sent from my iPad

Edward Carey — Jun 19, 2026

Subject: S7-2026-15 Comment From: Edward Carey Affiliation: Jun. 19, 2026 Good morning,

Reporting Quarterly to investors is an integral part of the investor and company relationship. Changing it to semi- annually allows companies to hide issues from investors. Being an investor this worries me incredibly. Don't allow them to change the way they report.

Ed Carey
Retired

Edward Flack — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edward Flack Affiliation: Jun. 19, 2026 Quarterly reporting must be kept. Six months is far too long to wait. There is no justification for the change except possibly costs savings which are not worth the additional risks.

Ed Flack

Edward Jakaitis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edward Jakaitis Affiliation: Jun. 19, 2026 I am an investor that seeks to remain informed about the developing market for the companies I invest in. If I am going to make good choices for my retirement accounts, how can I do that with less information? This opens up more leeway for companies to make risky mistakes with my invested money. This will burden me as an investor and add no additional risk to the more informed insiders of the company. These companies and this market are supposed to serve the American consumer and investor, not the other way around. - Ed Jakaitis, Ashland, WI.

Sent from my iPhone

Edward Montgomery — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edward Montgomery Affiliation: Jun. 19, 2026 Edward Montgomery, retired, I have invested all my life to be able to retire comfortably. Quarterly reporting keeps me informed in a timely manner so that I can stay comfortably retired by keeping track of how my investments are performing and reacting if needed. Government and the SEC need to protect the citizens, not the corporations!

Edward Montgomery

Edward Pritchard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Edward Pritchard Affiliation: Jun. 19, 2026 Just quit trying to underserve the American people.

We expect you to perform at a high level and exceed expectations. It’s the American way!

Get it together and continue with quarterly reports. We have a right to continue our access to timely and important financial information that affects our lives in the most critical manner.

Ed Pritchard

@facebook

Edward Sull — Jun 19, 2026
Subject: S7-2026-15 Comments From: Edward Sull Affiliation: Jun. 19, 2026 I am 68 years old and I remember the Enron Corp. debacle and the lives ruined after people lost their life savings. In the climate we live in today, it could easily happen again. Don't remove quarterly reporting. It's there for a reason. Oversight is imperative to keep a corporation accountable.
Linda Sullivan

Sent from my iPad

Edward Sullivan — Jun 19, 2026
Subject: S7-2026-15 From: Edward Sullivan Affiliation: Jun. 19, 2026 As an investor, I look forward to the quarterly reports and the comments from the CEO and CFO. Do not change the rules.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Edward William Hunter None — Jun 19, 2026
Subject: File No. S7-2026-15 From: Edward William Hunter Please do not approve any amendment or provision that limits the issuance of quarterly reports. The probity value of a quarterly report outweighs its cost. Generally, the more information an investor learns can improve decision making in regards to the value of a company, the direction a company plans to take and the financial health of a company.

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edye lulye — Jun 19, 2026
Subject: S7-2026-15 From: edye lulye Affiliation: Jun. 19, 2026 What is their problem with it????or better still what are they trying to hide ??? Do it at least attempt to keep them honest ..everyone about GOLDEN Parachutes ...and how they get away with heavens only know what??? Do it Do it stop the Bull **** and SIGN if you have nothing shouldn't be a problem ..... RIGHT????

EdySmith — Jun 19, 2026
Subject: S7-2026-15 Comment From: EdySmith Affiliation: Jun. 19, 2026 As a retired person, I rely on my investments for income. I'm not a trader and I need transparency for my accounts to be managed properly. Please keep reporting quarterly! Edith Smith

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Eileen — Jun 19, 2026
Subject: S7-2026-15 From: Eileen Affiliation: Jun. 19, 2026 Dear SEC members:

I am writing this email to indicate my opposition to changing the certification from quarterly to twice a year.

Data shows that in the years since implementation that quarterly data reports and certifications allowed investors to keep better tabs on how their investments were performing and to do course corrections, if needed. It also cut down on the percentage of fraud being committed by CEOs/CFOs (etc).

Many of us are retired. We are small/smaller investors. We rely on others to help us manage our money wisely. We do not have a lot of resources and we are counting on the bit of money we have invested to help us in the long run.

Right now, the rich people run this country. I worked in the environmental field for 30 years, cleaning up old hazardous waste sites and military installations. I have health issues related to a job that I did in order to help heal the planet and protect the citizens of OH, as well as protect and provide clean training grounds for military personnel preparing to be sent to the Middle East during war time. The pay in Ohio was not great to say the least. CPI yearly increases have been a joke. Costs across the board have sky rocketed. Affordability is a huge problem. I am 69 years old and retired, on a fairly strict budget, have a 10 year old car, medical issues resulting from job exposures to toxins, etc. At this point, I am having to choose between paying for medical treatment, some prescriptions and needed repairs to where I live. I can foresee the expansion of this to the purchase of more medicines, food, utility payments, etc being thrown into the mix. Not a pretty sight for these "golden years."

I am required to be responsible and pay my bills and manage my resources. How can I do this, if CEOs and CFOs are able to basically shield what is going on for six months? This is my money that I worked awfully hard for, sacrificed for and invested into their companies. It seems to me that they should minimally provide quarterly reports in return.

I am asking you to hold the CEOs/ CFOs and companies accountable and responsible just as I have to be. If the numbers on their part are honest and true, I do not understand the issue. They should be able to sign a quarterly report without a problem. Sure, it probably costs money to issue 4 reports instead of 2, but I am certain that the majority of the companies can cover it without blinking. The salaries and benefits of many of the CEO/CFO salaries are obscene, and the profits the companies are making are as well.

All that is being asked for is continued transparency. The fact that there is a push to change the reporting from quarterly to twice a year raises a lot of red flags in my mind.

Please keep those of us in mind, the many of us who are investing in the companies and who count on information in order to make smart decisions.

Again, please decide to stick with quarterly reporting.

Sincerely -

Eileen T Mohr
Kent, OH

Eileen Berne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Eileen Berne Affiliation: Jun. 19, 2026 Transparency and regular quarterly reporting is necessary for the security and health of our investments systems. ALL stakeholders should continue to have quarterly reporting available to them to limit insider manipulation. We have had our investments assailed by government insiders. No more! Enough!

Margaret Berne
Retired Financial Analyst
Big Bear City, CA

Sent from my Boost Samsung Galaxy A71 5G
Get Outlook for Android

Eileen Ferraiuolo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Eileen Ferraiuolo Affiliation: Jun. 19, 2026 Eileen Ferraiuolo: Strategic Investor and Home Management Expert. Staying informed through meticulous quarterly financial reporting enables precise portfolio optimization and confident investment decisions.

Eileen Fruit — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Fruit Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You must make the companies report and be held accountable.

Eileen Hobbs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eileen Hobbs Affiliation: Jun. 19, 2026 Keep the Quarterly Reports…..companies just want to siphon more money for themselves & NOT be subject to rules that all should follow! I am Eileen Hobbs, a retired teacher.

Sent from my iPad

EILEEN JOYCE — Jun 19, 2026
Subject: S7-2026-15 Comment From: EILEEN JOYCE Affiliation: Jun. 19, 2026 Please keep quarterly reports! Trust of corporate America is low anyway. Let’s try to get it back to where it should be. CEOs and other top management need to be transparent not trying to pull one over on the world!

Get Outlook for iOS

Eileen ODonnell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eileen ODonnell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15. Quarterly reports allow us to make more informed decisions regarding my investment strategy. This new rule would keep information from retail investors like myself and create an unfair playing field. Please do not allow this change to happen. Thank you.

Eileen Slagle — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Slagle Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years.
Quarterly disclosures help me make informed decisions. The SEC shouldn’t take vital information away from me.
I also feel that by taking away quarterly reporting it opens the door to more fraud. Public companies need to be held accountable at least quarterly.

Eileen Stapp — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Eileen Stapp Affiliation: Jun. 19, 2026 Keep it semi-annually. Changing to quarterly would diminish the nest egg we have worked years to save and invest. We are in our 80's and can't possibly make it back again. With compromised health and outrageous inflation, out costs of living are higher than ever. Don't change what works for millions of Americans.
Eileen Stapp

Ejlaruffa — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ejlaruffa Affiliation: Jun. 19, 2026 This is not in the best interest of the shareholders and public trust. Not holding management accountable creates a culture where greed and corruption can thrive again. This violates the SEC’s statutory mission: to protect investors. This may create another financial crisis, which will be devastating at this point of history.

Please retain moral character, enforce regulations and stay aligned to the mission that the SEC was founded upon.

JLaRuffa, CPA and Auditor.

Sent from my iPhone

Elaine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elaine Affiliation: Jun. 19, 2026 QUARTERLY !!

Sent from my iPhone

ELAINE CLARK — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ELAINE CLARK Affiliation: Jun. 19, 2026 Please keep the quarterly reporting. My name is Elaine Clark. I am an employee for the State of Illinois. I am getting close to retirement and I cannot afford to lose any of my hard earned money in my investments. I need to keep tracking of them and I do that with the quarterly reports. Thank you.

Sent from my iPhone

Elaine Darroch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elaine Darroch Affiliation: Jun. 19, 2026 Transparency is the touchstone of the Securities and Exchange Commission. The SEC should not be the organization that reduces transparency. That's just sad.

Sent from my iPhone

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elaine Hayes — Jun 19, 2026
Subject: Comment on S7-2026-15 From: elaine Hayes Affiliation: Jun. 19, 2026 USA is about moving forward for the good of ALL people. Do not cater to the few at he top at the expense of the real working class. I have prepared and saved for years. Please don't devalue my savings.

Sent from my iPhone

Elaine Hoffman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Elaine Hoffman Affiliation: Jun. 19, 2026 It's a very bad idea. My name is Elaine Hoffman, I'm a retired Goverment Documents Librarian who worked in a federal goverment Depository Library. We advised people on how to respond to the advisory periods in the Federal Register. Just look at the data. Changing it would adversely affect individual taxpayers and only further enrich those who are already rich. It would devastate society. Don't do it. Boynton Beach Florida.

Elaine

Elaine Kasten — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Kasten Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I want to know how my stocks are doing more frequently, not less. It would help us make better decisions on which stocks to sell. Twice a year is not enough.

Elaine Miller — Jun 19, 2026
Subject: S7-2026-15 From: Elaine Miller Affiliation: Jun. 19, 2026 Do not roll back quarterly reporting .

Elaine Sabra — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elaine Sabra Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We must have quarterly reports so we know what's happening and have as much transparency as possible. Reducing this reports keeps us in the dark

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Elaine Werner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elaine Werner Affiliation: Jun. 19, 2026 I am absolutely dumbfounded and outraged
why the SEC would want to keep investors in the dark for six months while you don't report quarterly results. Why are we kept not knowing what companies are doing with OUR money?
Unless, of course, you are doing it FOR those companies so investors are kept silent and unknowing about what they are doing with OUR MONEY!!!
It makes sense that the SEC could get away with this. After all, you are the entity that let Bernie Madoff and Enron get away with stealing BILLIONS from hard working Americans!
We are not happy with this egregious lack of oversight!

Elaine Werner

Elan Dickerson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elan Dickerson Affiliation: Jun. 19, 2026 TRANSPARENCY IS THE FOUNDATION OF TRUST. THE STOCK MARKET & CAPITALISM HAS PUSHED OUT PENSIONS (retirement based on known company you've worked your whole life with) & INTO THE "UNKNOWN" OF THE STOCK EXCHANGE; without TRANSPARENCY THE AVERAGE PENSIONER MAY LOOSE THEIR WHOLE "INVESTMENT" because some of some criminal, insider trading games going on at the executive level- IT IS OUTRAGEOUS THAT THIS SHOULD EVEN BE A SUGGESTION.
DO NOT APPROVE THIS "SMOKE & MIRRORS" to reappropriate funds & resources. THIS IS ONLY AN OPPORTUNITY TO KEEP CRIMINAL BEHAVIOR "under the radar". VOTE AGAINST THIS NOW.

🆔ÉlanMia$hon'z☸
☸iDATa🎶SinG🔯
☮💟II/IV ¥*u☯☮

Eldine Stevens — Jun 19, 2026
Subject: S7-2026-15 From: Eldine Stevens Affiliation: Jun. 19, 2026 Quarterly reporting has been a good control mechanism. The only ones who would benefit from changing it are those inclined to

falsify things

Eleana Boyer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eleana Boyer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission

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Eleanor Brockman — Jun 19, 2026
Subject: S7-2026-15 From: Eleanor Brockman Affiliation: Jun. 19, 2026 Quarterly reporting is important. I'm a retired college teacher in Fort Worth, Texas, and I'm tired of poor accountability at any level, business or government, or institution designed to benefit the public.

Eleanor Forfang-Brockman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eleanor Forfang-Brockman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Accountability is critical for credibility. Quarterly disclosures are essential.

Eleanor Kennedy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eleanor Kennedy Affiliation: Jun. 19, 2026 No changes

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Eleanor Lascari — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Eleanor Lascari Affiliation: Jun. 19, 2026 Eleanor L. Cape Cod, MA. This is a terrible idea! It was then in 1955 and it is now in 2026!

Sent from my iPhone

Eleanor Valentine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Eleanor Valentine Affiliation: Jun. 19, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Semiannual reporting is failing where it has been tried, and the opacity leaves more room for potential fraud. Semiannual reporting has not been proven to result in administrative savings. I urge the SEC not to change the current quarterly reporting requirements.
Thank you.
Eleanor Valentine
Cambridge, NY

Elegant Toms — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elegant Toms Affiliation: Jun. 19, 2026 Laura Dawn, seamstress/tailor STOP SCREWING US OVER FOR YOUR OWN GAIN!!! WE THE PEOPLE ARE

SICK OF YOUR ****!!!!!!! KEEP IT QUARTERLY YOU GREEDY ****S!!!!!

Elena Eidelberg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elena Eidelberg Affiliation: Jun. 19, 2026 What a ridiculous notion. Absolutely not!

Elena Eidelberg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elena Eidelberg Affiliation: Jun. 19, 2026 What a ridiculous notion. Absolutely not! I wanr more transparency, not less. Make it weekly reporting.

Elena Pascarella — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elena Pascarella Affiliation: Jun. 19, 2026 Maintain the reporting every 3 months. All investors have a right to know the details on their investments

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Elesia Cordell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Elesia Cordell Affiliation: Jun. 19, 2026 I am not in favor of reporting economically that was done in 1955. Our vision is to progress, not regress. There are changes that need to be made to benefit the working class citizens and not stifle growth of this class. Out nation was built on the back of working men an d women. Base policies that benefit individuals who have not reached millionaire status.

Concerned American

Elgee1080 — Jun 19, 2026
Subject: S7-2026-15 From: Elgee1080 Affiliation: Jun. 19, 2026 Why trust the rich to be honest I have never encountered an honest person who got rich honestly without bending any laws

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elin richardson — Jun 19, 2026
Subject: S7-2026-15 Comments From: elin richardson Affiliation: Jun. 19, 2026 Terrible idea!! Bad for investors

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Elisabeth Carrel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elisabeth Carrel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Please do not eliminate the quarterly report requirements for companies to share their information with shareholders.

We shareholders need all relevant data in a timely manner to make financial decisions on our holdings on a quarterly basis. Eliminating this requirement would be detrimental to our ability to make sound decisions for our futures.
Sincerely,
Elisabeth Carrel

Elise — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elise Affiliation: Jun. 19, 2026 Don’t try to fix what isn’t broken. Transparency is always the best option.
Elise Walker

Sent from my iPhone

Elizabeth A Trought — Jun 19, 2026
Subject: S7-2026-15 From: Elizabeth A Trought Affiliation: Jun. 19, 2026 As an investor and member of this democratic society I support no change in current quarterly reporting.
Elizabeth A Trought

Elizabeth Berube — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elizabeth Berube Affiliation: Jun. 19, 2026 Absolutely need the transparency and accountability that 1/4ly reports provide. As the rest of the world seems to be increasingly corrupt it is important to retain the security we do have left.

Sent from my iPhone

Elizabeth Billhymer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Billhymer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep reporting requirements quarterly. Investors need information to make decisions about their investments on a timely basis.

Elizabeth Brewer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Brewer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are more transparent and allow investors to respond more quickly. Companies already attempt to hide so much. Don't make it easier, please.

Elizabeth Briggs — Jun 19, 2026

Subject: S7-2026-15 Comment From: Elizabeth Briggs Affiliation: Jun. 19, 2026 I have a small amount invested for retirement. Remember those of us who don't have lots of money to manipulate. Keep SEC reporting quarterly and transparent, as it may be our lifeline.

Elizabeth W. Briggs
27 Shoemaker Rd
Mohawk, NY
315-717-1363
Retiree

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elizabeth carter — Jun 19, 2026
Subject: S7-2026-15 Comment From: elizabeth carter Affiliation: Jun. 19, 2026 Keep it the way it is changing it just means any corrupt business can so what they do. Transparency is everything especially these days. Elizabeth Carter sales associate lead

Get Outlook for iOS

Elizabeth Donovan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elizabeth Donovan Affiliation: Jun. 19, 2026 Keep it as it is . I don’t want my investments messed with or destroyed

Sent from my iPad

Elizabeth Ferguson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Ferguson Affiliation: Jun. 19, 2026 I have watched many years of people progressing and life being made better. I refuse to watch us go backwards. DO NOT CHANGE THE QUARTLY REPORTING.

Elizabeth Flagg — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elizabeth Flagg Affiliation: Jun. 19, 2026 Quarterly reporting protects the interests of hard working Americans who are not super rich and thus don’t have the wealth management resources needed to guard against mismanagement and other threats to our long term financial security. We can’t afford to lose our investments and savings.
Elizabeth Flagg, Director
Higher education administration

Elizabeth Flagg
Sent from my iPhone

Elizabeth Hall — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Hall Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Daylight is the disinfectant you need.

Elizabeth Hunt — Jun 19, 2026
Subject: S7-2026-15 From: Elizabeth Hunt Affiliation: Jun. 19, 2026 There needs to be transparency and accountability for executives. They are not above the law. Quarterly reports are important To maintain this

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Elizabeth Koether — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Koether Affiliation: Jun. 19, 2026 Dear SEC: Please continue to require quarterly reporting. We must have a high level of transparency and accountability from businesses to encourage them acting with integrity, and to hold them responsible when they're not. As a retired Paraeducator, I need to be able to trust that my hard-earned savings will be safe, and as a person with a lifelong disability, CP, I may need long-term care as I age. Barring that, I'd hope to have something to leave to my kids, who are struggling like so many in their generation to achieve any kind of financial gain or success in today's economy. Please maintain quarterly reporting from businesses to encourage accountability and transparency in record-keeping.
Thank you,
Elizabeth Koether
Boulder, CO

Elizabeth Kohlmeyer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Kohlmeyer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an investor we need to be aware of ups and downs, half a year is to long too much changes.

Elizabeth Liedy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elizabeth Liedy Affiliation: Jun. 19, 2026 Eliza L., Accounting admin, Corporations and wealthy donors shouldn't be allowed to manipulate the markets to their favor. The average American cannot afford to retire as it is. This will make it impossible. Americans will be forced into poverty and kept under the wealthy elites boot.

Elizabeth Liggett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Liggett Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Rule S7-2026-15 is a step in the wrong direction related to transparency. Changing the reporting frequency increases the risk of a major failure of our economy. The SEC is supposed to work for ALL the people not for oligarchs and corporations! I am asking you to do everything in your power to reverse this plan and to maintain the transparency we have with the business community. Elizabeth Burst Liggett, RN, East Tennessean, Proud Appalachian, and

Everyday Loyal American!

Elizabeth Lochte — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elizabeth Lochte Affiliation: Jun. 19, 2026 I just retired and not being informed of my portfolio's current performance but every six months is scary.

Sent from my iPhone

Elizabeth Pierce — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Pierce Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a professor of Accounting Information Systems, it is my job to teach my students about fraud, why SOX exists and why transparency and management monitoring of internal controls is so very important. It's almost like we've forgotten how many people lost their life savings because of Enron, WorldCom, Tyco, HealthSouth and the others. We cannot afford to slide back down that road again. This proposal is bad for the people of the United States.

Elizabeth Powell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Powell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly SEC filings/reporting for publicly traded companies.
Don't, do not, change the requirements.

Thank you!
Liza Powell

Elizabeth Rich — Jun 19, 2026
Subject: S7-2026-15 Comments From: Elizabeth Rich Affiliation: Jun. 19, 2026 Companies have more rights on this country than people. Stop giving them more

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Elizabeth Stapleton — Jun 19, 2026
Subject: S7-2026-15 From: Elizabeth Stapleton Affiliation: Jun. 19, 2026 My name is Elizabeth Stapleton. I am a Master of Public Health Student at Kent State University, and I live near Akron, Ohio. We have two Level 1 Trauma Centers in competing hospital systems. However, there is a bigger difference than just the competition: Last year, the Summa Health System was bought out by HATCo, a for-profit subsidiary of a larger corporation. This was widely announced as early as three years ago. The first people to leave were the nurse practitioners that I trusted. Then I was hospitalized and found out that I was being cared for by travel nurses - competent, but not employed by the hospital. After I was discharged, even more of the RN nurses in the department I was going to for care had left. Why the exodus? The Public Service Loan Forgiveness program requires enrollees to have ten consecutive years of payments - not a single one missed - AND employment at a non-

profit organization. All of these nurse practioners and RNs had left, not because they wanted to, but because the HAD to if they were going to continue in the PSLF program.
Now we have a for-profit hospital versus a non-profit hospital acquired by Cleveland Clinic in roughly 2016. I wasn't going to take chances with a for-profit hospital being out of network or charging me exorbitant amounts of money for my treatments. I am also a multiple rare disorders patient, and it just made sense for me to move all of my doctors and nurse practitioners into the Cleveland Clinic system, which is also non-profit.
So what does this all have to do with CEOs signing every quarterly report? Accountability. It's making sure that not only is the CEO aware of everything going on in his or her company, but that s/he is aware enough and confident enough about those reports that s/he is willing to sign it, essentially guaranteeing that the quarterly reports are correct and complete.
When I was in college, I was treasurer of my music fraternity. I had to sign every check, countersign every reimbursement request, and send the books in (or a copy) twice a year to both the Student Activities Director and the fraternity's Province Officer. When we dropped to $100 in our account with no outstanding checks, I told the executive board that I was not going to pay any reimbursements until we had at least one fundraiser scheduled that semester. The exec board said that I couldn't do that. I said, "I'm not signing another check that could overdraw our account. None - because it's my signature and also the Student Activities Director whose signature are on those checks. I won't put either of us in fiscal jeopardy." Almost needless to say, we had TWO fundraisers set after I made the same announcement to the entire chapter sisterhood. I took better care of that fraternity account than I did with my own money and meal plan points., because I HAD TO BE accountable. I had two people who could close our fraternity chapter if I made mistakes, especially large mistakes.
If I had to do that with a college fraternity chapter's books and reports, why would I accept anything less for CEOs of large (or small) organizations?
Again, it's all about accountability - something that the current government doesn't have.
Be different. Stand up for corporate accountability. Make the CEOs sign the reports. We are waiting.

Sincerely,

Elizabeth R. Stapleton, MLIS
Research &Tutoring
(research writing, information literacy, and basic computing)

330-703-2888

Elizabeth Stutzman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elizabeth Stutzman Affiliation: Jun. 19, 2026 We deserve quarterly reporting, please! I worked until age 72. Began purchasing stock at age 50 and follow the stock market. But I want the reports to be sure my investments are stable & performing well. Thank you. Elizabeth Stutzman Retired from Medical
Mgt. positions

Sent from my iPad

Elizabeth Walton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Walton Affiliation: Jun. 19, 2026 Keep it

Quarterly!! Save my savings! ME walton

Sent from my iPhone

Elizabeth White — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elizabeth White Affiliation: Jun. 19, 2026 Quarterly Reporting is important to me as an investor. The idea of changing your standard to twice a year begs the question. “What are you hiding?” “Why would you want to decrease visibility?” It smells of one more area of corruption in which corporations and ultra wealthy are going to take advantage of those of us who are retired or still working with dreams of retirement. Don’t do it!

Sent from my iPhone

Ell Lew — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ell Lew Affiliation: Jun. 19, 2026 Please do not change a thing. It isn’t broken; quarterly reporting should stay in place. I thank you from the bottom of my heart.♥

Sent from my iPad

Ella King — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ella King Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
PUBLIC COMPANIES ARE "PUBLIC" WHICH MEANS NO HIDING ANYTHING FROM CLIENTS, INVESTORS....NOBODY
JUST ANOTHER WAY FOR HARDWORKING AMERICANS TO HAVE THIER MONEY STOLEN FOR THE MEGA "maga" billionaires .
JUST IN CASE, THE US GOVERNMENT DOES NOT REMEMBER THE DEFINTIOIN OF PUBLIC COMPANIES....

A public company (or publicly traded company) is a corporation that has sold a portion of its ownership to the general public through an Initial Public Offering (IPO) or subsequent offerings. Its shares are freely traded on public stock exchanges, such as the New York Stock Exchange or Nasdaq. [1, 2, 3, 4, 5]

Key Characteristics
Ownership: Anyone can buy and sell fractional ownership (shares/stock) in the company, making its shareholder base potentially limitless. [1, 2, 3, 4, 5] Regulation: Public companies are subject to heavy regulatory oversight. For example, in the U.S., they are regulated by the SEC (Securities and Exchange Commission). [1, 2] Transparency: They are legally required to regularly disclose detailed financial statements, business operations, and management details to the public.

Ellen brodersen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ellen brodersen Affiliation: Jun. 19, 2026 keep qtrly reporting

Ellen H Brodersen
343 Wynnwood Lane
Rockingham, Virginia 22802
phone: 540.820.3229

Ellen Chambell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ellen Chambell Affiliation: Jun. 19, 2026 Stop this corruption!

Sent from my iPhone

Ellen Crabtree — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ellen Crabtree Affiliation: Jun. 19, 2026 I think quarterly reporting should remain. This increases transparency and more real time feedback to investors.

Ellen Crosby — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ellen Crosby Affiliation: Jun. 19, 2026 We do not need another “Enron”. Stop letting the billionaire dictate the rules, they are only attempting to hide their own excesses and thievery. You need to answer to US, .

Sent from my iPad

Ellen Elias — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ellen Elias Affiliation: Jun. 19, 2026 As a young retiree, the bulk of my income comes from my retirement savings. Please do not revert to quarterly reporting because that lack of accountability will hurt all of us.

Thank you!

Ellen Elias

Ellen Gierson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Gierson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue quarterly reporting, so important for us middle investors!

Ellen Hardin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Hardin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am strongly opposed to changing company financial reporting from 3 months to 6 months. I seems to me that this would benefit only insider traders.
Corporations already have too much power and too little regulation. Don't make the situation worse.

Ellen Hoffman — Jun 19, 2026
Subject: S7-2026-15 From: Ellen Hoffman Affiliation: Jun. 19, 2026 IF anything, increase the accountability. Do not lighten up on this. The people need accountability at all levels and crime is wrong, no matter who does it. Enron was just the tip of the iceberg.
We should not allow any of this to happen ever again. Ellen Hoffman Retired Ridgeway, WI

Yahoo Mail: Search, Organize, Conquer

Ellen Imber — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ellen Imber Affiliation: Jun. 19, 2026 My name is Ellen Imber. Im retired and a small time investor in Kansas City Missouri but quarterly reporting is still very important to me. In volatile markets, the ability to forecast my revenue due can make a huge difference in my comfort and survival.

Ellen Jo Ljung — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ellen Jo Ljung Affiliation: Jun. 19, 2026 Corruption is rampant these days and oversight is already inadequate. Please don't make things worse by needlessly extending the reporting period.

Ellen Ljung

Ellen Massaro — Jun 19, 2026
Subject: S7-2026-15 From: Ellen Massaro Affiliation: Jun. 19, 2026 WE ALREADY HAVE BARE-BONES ACCOUNTABILITY AND LITTLE ENFORCEMENT! DO NOT WEAKEN THIS SAFEGUARD FOR OUR ECONOMY!

Sent from my iPad

Ellen Mize — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ellen Mize Affiliation: Jun. 19, 2026 It is essential to hold companies accountable by retaining quarterly reporting. If not benefiting the investor, then why?

Retired educator

Ellen Schneider — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ellen Schneider Affiliation: Jun. 19, 2026 I want to know why corporations are afraid to report quarterly. Pretty sure they are the ones trying to make the change. If Individuals are investing in these companies they deserve to be on top of what is going on within the company. If companies don't want to report don't go public.

Sent from my iPhone

Ellen Small — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ellen Small Affiliation: Jun. 19, 2026 Why would anyone choose less reporting about anything like financial statistics? It makes no sense unless you are trying to hide information. Don't do it!
Ellen Small
Retired
Tampa, FL

Sent from my iPhone

Ellen Springer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ellen Springer Affiliation: Jun. 19, 2026 Quarterly Reporting helps businesses stay accountable and needs to stay in place to keep the markets whole as a credible investment option.

Sent from my iPhone

Ellie — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ellie Affiliation: Jun. 19, 2026 Quarterly reporting has been good for investors. Stay with it

Sent from my iPhone

Ellie Twitty — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ellie Twitty Affiliation: Jun. 19, 2026 Please keep the current quarterly earnings reports in place for publicly traded companies. Please keep investors informed.

Elodia Thomas — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Elodia Thomas Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
Regarding the delay in quarterly disclosures - You must be kidding! Do the words transparency, integrity, and accountability mean nothing anymore? There are already so many comments about insider information and trading amongst major investors, judges, and U.S. Congress members, never mind the shenanigans of a President and his family who are running off the rails with all their deals and lawsuits.
Do not support this SEC proposal! We need to rebuild faith in our system economically and politically. Quarterly disclosures are a must to insure fair play and investment opportunity in the market. Make American Great and rise up to the highest standards regarding financial trading and market standards.
It is shocking that this is even being considered by the SEC.
A very concerned citizen,
Elodia Thomas

Eloise Maughan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eloise Maughan Affiliation: Jun. 19, 2026 Aweez, retired, this proposal shouldNEVER go into force. Twice annual recording allows the people in the know to defraud people, not in the know!

It is all about deception and keeping people out of the loop. Keeping people out of the know.

It has been tried in other countries and has been known to fail for the very reasons that are put forth here with.

DO NOT ALLOW THIS!

Sent from my iPhone

Elvira Tontodonati — Jun 19, 2026
Subject: S7-2026-15 Comment From: Elvira Tontodonati Affiliation: Jun. 19, 2026 Continue to show as its been.

ELYSE D — Jun 19, 2026
Subject: S7-2026-15 Comment From: ELYSE D Affiliation: Jun. 19, 2026 Elyse Dubin, NYC. Please keep corporate reporting quarterly for better investor transparency. Thank you.

Email ejburling — Jun 19, 2026
Subject: S7-2026-15 From: Email ejburling Affiliation: Jun. 19, 2026 WE SEE YOU. "The first truth is that the liberty of a democracy is not safe if the people tolerate the growth of private power to a point where it becomes stronger than their democratic state itself. That, in its essence, is fascism - ownership of a government by an individual, by a group, or by any other controlling private power. We must especially beware of that small group of selfish men who would clip the wings of the American Eagle in order to feather their own nests." ~Franklin D. Roosevelt

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Email Service — Jun 19, 2026
Subject: S7-2026-15 From: Email Service Affiliation: Jun. 19, 2026 Keep the Quarterly Reporting requirement. Fraud is rampant, use every tool to slow it or better yet stop it. There also needs to be strong independent oversight.

Get Outlook for iOS

EmGee — Jun 19, 2026
Subject: S7-2026-15 Comment From: EmGee Affiliation: Jun. 19, 2026 This will allow more corporate corruption and the rich to dominate the common folk more than they already do.

Emilie Hannon — Jun 19, 2026
Subject: S7-2026-15 Comments From: Emilie Hannon Affiliation: Jun. 19, 2026 Quarterly reporting is essential for an informed investor. DO NOT change this rule.

Emilie

Emily Hardin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Emily Hardin Affiliation: Jun. 19, 2026 Keep the quarterly reporting! The rich get richer and take more & more of ours because you let them!

Sent from my iPhone

Emily Meyerding — Jun 19, 2026
Subject: S7-2026-15 Comment From: Emily Meyerding Affiliation: Jun. 19, 2026 Less visibility will be harmful for business in the long run. It give unscrupulous operators room to finagle cheats and then leave with the money, leaving a tangled mess for those left behind and the stockholders.

Emily Moore — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Emily Moore Affiliation: Jun. 19, 2026 Do not change the current reporting of quarterly updates. Clients deserve transparency. This is just another money grab supported by the US government. Do the right thing.
Emily Moore

Emily Short — Jun 19, 2026
Subject: S7-2026-15 Comments From: Emily Short Affiliation: Jun. 19, 2026 Do your job. Protect the consumers. Thank you for your service.

Emma Jessing — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Emma Jessing Affiliation: Jun. 19, 2026 Absolutely not!

Emma Ruth Jessing Sent from my iPhone

Ercole Vitalone — Jun 19, 2026
Subject: S7-2026-15 From: Ercole Vitalone Affiliation: Jun. 19, 2026 This proposed modification is beneficial just for high ranking officers with 3 letters titles. While for everyone also is a danger for loosing their savings and ruining lives of regular people that worked so hard, and make sacrifices, and difficult choices in their lives. We remember the days of the Enron scandals, and the out come of it. So SEC keep the existing laws intact, as it was intended.

Sent from my iPhone

Eric Bonner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eric Bonner Affiliation: Jun. 19, 2026 My name is Eric Bonner, I'm a project manager for elevation flooring and tile llc, and I'm making this comment to ask the SEC to not eliminate the quarterly report. I think this is just another way for billionaires to evade accountability from the people.

- Eric Bonner

Eric Bourke — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Eric Bourke Affiliation: Jun. 19, 2026 A lot can happen in 6 months and getting rid of quarterly earnings reports would only benefit large businesses and hurt small investors

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Eric Burns — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eric Burns Affiliation: Jun. 19, 2026 Dear SEC

This is a no-brainer. Even quarterly is barely enough but is light years better than biannually. The quarterly rule must be kept in place. Stop oligarchy and the chance of corruption in the market.

Eric Burns
Concerned Citizen
Brentwood, TN

Sent from my iPhone

Eric Heller — Jun 19, 2026
Subject: File No. S7-2026-15 From: Eric Heller Please do not cut reports to twice a year. This is not fair to individual retail investors! Thank you.

Eric Hendrickson — Jun 19, 2026
Subject: File No. S7-2026-15 From: Eric Hendrickson Please reconsider giving public companies the option to only report financial data semi-annually. As an investor in public companies, the quarterly information is vital in making sound decisions which will impact my future financial health. Less data means more uncertainty and mistrust on the part of investors. The obligation to provide financial information on a quarterly basis is not an undo burden on public companies. Research from the CFA Institute has shown that reporting frequency has no measurable effect on corporate investment behavior. Thank you for your consideration on this matter

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Eric Owens — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eric Owens Affiliation: Jun. 19, 2026 Investors deserve timely updates on the financial status and direction of companies they invest in. If any change is in order, it is to increase transparency through more frequent reporting.

Eric Scott Owens
rmEricOwens@gmail.com
724-680-0543

Eric Parks — Jun 19, 2026
Subject: S7-2026-15 From: Eric Parks Affiliation: Jun. 19, 2026 Please keep the filings quarterly. Don't take us back to the Enron days.
Playing it fast and loose, as the SEC apparently wants to do, is great for the fat cats in finance who won't lose sleep over a little malfeasance. But I'm not in that 1% tier. I work with my hands for a living. When my meager holdings get pilfered, I'm literally sleeping on the street in a tent.

Think about US, the little people, the 99%.

-Eric Parks
Caregiver
Mill Valley, California

Eric Rentschler — Jun 19, 2026
Subject: S7-2026-15 From: Eric Rentschler Affiliation: Jun. 19, 2026 Dear Folks,

With wide ranging areas of financial instability already present in our government finances, this is a terrible move. We're leveraged with $40 trillion in debt, paying more in interest than the entire military budget. Our social security is setup as an unstable ponzi scheme where we face troubling choices.

This would be creating even more instability in our financial system.

Please do not allow this as it can only backfire.

Sincerely,
Eric Rentschler

Eric Schichl — Jun 19, 2026
Subject: S7-2026-15 Comments From: Eric Schichl Affiliation: Jun. 19, 2026 This is a stupid get rid of accountability hiding as saving small business money. It only helps big box companies

Sent from my T-Mobile 5G Device
Get Outlook for Android

Erica Aguilar — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erica Aguilar Affiliation: Jun. 19, 2026 Keep the quarterly transparency! I don't want to be the last to know how my investments are doing.

Erica Latker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erica Latker Affiliation: Jun. 19, 2026 Remember you are here to PROTECT THE AMERICAN PEOPLE!!! REMEMBER!!!!

Sent from my iPhone

Ericka — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ericka Affiliation: Jun. 19, 2026 Treat every company like a human being. They should be fined $1 million for each day. They do not post their stuff. Citizens United his faults advertising. It's not citizens that are making statements it's lobbyists. This citizen thinks this is a horrendous idea and a stupid move for a presidency that said they would be transparent not doing a Houdini act. If I didn't file my taxes and disclose everything. The IRS would be on me like a bomb on a bologna sandwich. Vote no and stop this stupidity.

Ericka Nelson
K E9DYN
Proud general class him license owner

Erik Homan — Jun 19, 2026
Subject: S7-2026-15 From: Erik Homan Affiliation: Jun. 19, 2026 I think it's a good idea to continue having corporations report their earnings on a quarterly basis. The suggestion of limiting the reports to twice a year, in my opinion, only limits the accountability of the corporation and it's leadership to it's investors, and allows for malfeasance.

Erika Green — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erika Green Affiliation: Jun. 19, 2026 My name is Erika Green, and I am a software engineer. I strongly support maintaining quarterly reporting requirements for public companies.

Quarterly reports provide investors, employees, and the broader market with timely, transparent information about a company's financial health and performance. As someone who works in a data-driven profession, I believe regular reporting promotes accountability, reduces information gaps, and helps markets operate more efficiently. Reducing reporting frequency would decrease transparency and make it more difficult for investors to make informed decisions.

I encourage the SEC to preserve quarterly reporting requirements.

Sent from my iPhone

Erin Berthet — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Erin Berthet Affiliation: Jun. 19, 2026 Terrible idea. Stop the misogynists. Barf. Ugh. Cease and Desist!

Erin Christman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Erin Christman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not undermine the American investor, but which I mean the hard-working men and women who keep this country running. If you want us to invest our hard-earned money, we have the right to know what we're investing in.

Erin Fleming — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erin Fleming Affiliation: Jun. 19, 2026 Keep the reporting quarterly or go to monthly, anything less than that will not be stood for! We've already been ripped off before and don't want to go backwards. Stop this egregious action!

Erin Ganser — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Erin Ganser Affiliation: Jun. 19, 2026 Hey SEC! The very last thing we need is less reporting. Seriously, keep reporting requirements as they are now. No

changes.

Sent from my iPhone

Erin McGann — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Erin McGann Affiliation: Jun. 19, 2026 Stop it. Quit catering to the ruch

Erin McGann

Erin Pettyjohn — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Erin Pettyjohn Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15;
I believe it is detrimental to humans to withhold information that's important make decisions with their assets & income.
Navigating asset and income management is difficult & requires transparency. Withholding crucial information in this domain can indeed be detrimental to individuals' financial well-being. Access to comprehensive data empowers informed decision-making and fosters responsible financial planning. Promoting open communication about financial matters is paramount for building trust and ensuring better outcomes. Let's champion a future where everyone has the knowledge they need to thrive.

Erin Rose — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erin Rose Affiliation: Jun. 19, 2026 NEED QUARTERLY REPORTING IMMEDIATELY!! Why is there a holdup?
Erin Rose
St George, UT

Erin Tuckerman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Erin Tuckerman Affiliation: Jun. 19, 2026 After working since the age of 14, every penny I managed to save, along with my husband, came from hard work. Our retirement was supposed to be comfortable, not wealthy, but secure. We saved, raised our family, watched our pennies. We did what we were supposed to do. I expect you to do what you are supposed to do, work for us to protect our life savings. To the Securities and Exchange Commission: do your job.

Erin Yuen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erin Yuen Affiliation: Jun. 19, 2026 Erin Yuen, clinical social worker
Most of us have to work hard for our money and don’t have the luxury of having our money work for us. The harm that this will cause the average American household is far greater than the advantage it gives any corporation. More transparency, not less. We’re all watching to see what you do.

Sent from my iPhone

Erinn Tucker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erinn Tucker Affiliation: Jun. 19, 2026 Weekly reviews

Erinn Tucker

Erma Scott — Jun 19, 2026
Subject: S7-2026-15 Comments From: Erma Scott Affiliation: Jun. 19, 2026 Companies make a yearly plan of what their performance is going to be & the quarterly reports show whether they are keeping up with the predictions of that plan. This is what people turst to let them invest their money. If they cannot produce a quarterly report, it shows they are not conducting their business very well.

Ernest Mendenhall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ernest Mendenhall Affiliation: Jun. 19, 2026 SEC,
Can you give us one good reason why you are changing the reporting schedule? We are waiting to hear your side of the story.
Ernie Mendenhall, RRT (ret)

Ernestine Ledbetter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ernestine Ledbetter Affiliation: Jun. 19, 2026 Why change something that has been working all these many years. Quarterly reports give investors an opportunity to track their investments and to make adjustments as they see fit. We are supporters of these companies and the least they can do is show how our investments are working for us. Don't change a thing. If it is not broken, then what is this fixing? The investors are just as important as the company that we choose to invest our hard-earned money in.
Ernestine Ledbetter, Retired State Employee.

Erwin Trager — Jun 19, 2026
Subject: S7-2026-15 Comment From: Erwin Trager Affiliation: Jun. 19, 2026 My name is Erwin Trager. I'm retired. And have a substantial amount of money in stocks and watch them closely. As a voting voting member of them, I want to see these public corporations financials and other pertinent information. This is important to me!

Sent from my iPhone

Esperanza Belisario-Lara — Jun 19, 2026
Subject: S7-2026-15 Comments From: Esperanza Belisario-Lara Affiliation: Jun. 19, 2026 Tired of companies benefiting over our money, no way. THIS happens another reason to get them out in

November.

Yahoo Mail: Search, Organize, Conquer

Esther Acevedo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Esther Acevedo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There must be transparency and guidelines in place. Have you read the book 1929? You should.

Esther Latham — Jun 19, 2026
Subject: S7-2026-15 From: Esther Latham Affiliation: Jun. 19, 2026 Why do you want to do this? Are you trying to have another Bernie Madoff, Enron debacle? Stop the corruption already. Do your jobs! Stop enabling bad actors to screw the public for their own financial gain.

Esther Latham
EL Consulting Services, LLC dba
Financial Partners Consulting Group
404-821-5873

Esther Willis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Esther Willis Affiliation: Jun. 19, 2026 Please keep reporting quarterly. I work hard for my money and would like to be on top of how my investments are doing. Making adjustments only every six months could potentially be devastating to my economic safety. This is money I will spend which will help the economy keep running. I need to know it will be in my pocket when I need it. My name is Esther Willis. I sincerely hope you take the importance of a quarterly report to heart.
Thank you

Estherann Czyoski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Estherann Czyoski Affiliation: Jun. 19, 2026 Quarterly reporting should remain mandatory. As an investor I see more transparency and accountability and the reports significantly help with decision making . I view quarterly reports as an essential monitoring tool and as a way to keep completely up to date on financial markets and information surrounding them. Keep things open and transparent, we already lost confidence with how our tax money is handled by this administration and we don't need to add another area of concern. Thank you.
Estherann Czyoski

Sent from my iPhone

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estherelizabeth — Jun 19, 2026
Subject: S7-2026-15 Comment From: estherelizabeth Affiliation: Jun. 19, 2026 Go dark go Rogue it will come back at you in the end not that you care

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Eugene Corona — Jun 19, 2026
Subject: S7-2026-15 Comments From: Eugene Corona Affiliation: Jun. 19, 2026 There is no reason, why the report needs to be changed. It seems like another Trump money move that favors him. Keep the reports the same as they are.

Sent from my iPad

Eva Bodib — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eva Bodib Affiliation: Jun. 19, 2026 Eva Bodib
Systems Analyst

Reporting should continue to be done on a quarterly basis! There's absolutely no good reason to change this process!

Sent from my iPhone

Eva Zeidner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Eva Zeidner Affiliation: Jun. 19, 2026 I do not support this change. Big business does not need more means to accumulate wealth and leave the common investor in the dust.

Sent from AT&T Yahoo Mail on Android

Evan Auster — Jun 19, 2026
Subject: S7-2026-15 From: Evan Auster Affiliation: Jun. 19, 2026 Evan Auster, semi retired, this is just another example of why this country is going to hell! Loosening guard rails and protections all at the whim of a deranged president! Keep the quarterly required signatures!

Evan Auster

Eve Anderson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Eve Anderson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Having worked in corporate for many years, ten in investor relations I can attest to how quickly the financial health of a company can deteriorate. If you reduce reporting and disclosure by fifty percent you will be responsible for a great deal of damage to investors, large and small. It is hard enough to make sense of many of the quarterly reports issued but at least if you dig you can get information. To cut that off is to ask for severe harm to investors.

This is a very bad idea.

Evelyn Correa — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Evelyn Correa Affiliation: Jun. 19, 2026 Quarterly reporting is a No! I prefer transparency and control over my money! Evelyn Correa, Director, Washington.

Sent from my iPhone

Evelyn Tutorow — Jun 19, 2026
Subject: S7-2026-15 From: Evelyn Tutorow Affiliation: Jun. 19, 2026 My name is Evie Tutorow. Retired from San Mateo County. It is wrong to give these stealers a free pass. They need to repay in full for the damage done. A poor person would have been locked up immediately!

Evening Star Grutter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Evening Star Grutter Affiliation: Jun. 19, 2026 Evening Star Grutter, yes, Evening Star is my first name. I was born at night in a log cabin in rural Alaska. The evening star was the only star in the sky at that moment and the name my parents had planned for me was scrapped, instead they named me Evening Star.
I am a Business Owner making soap, and salve. I am also a fisherman with permits for sablefish and halibut.
I invest in Stock and rely on monthly and quarterly reports to follow the data on what companies to best invest in. I am a parent that faces childcare challenges and investing in dividend stocks has been one way that I have been able to increase annual income while taking care of my family in a community with very limited child care. The dividend income has also increase my savings and retirement. Knowing the financial health of companies I am investing in is of the utmost importance. Please do not reduce the requirements for SEC filing.

Aside from this information being of use for my personal family, knowing the financial health of large companies is valuable for the greater good of the American economy. Our country relies on strong balance sheets from our leading businesses. One need look no further back than 2008 for a reminder of how poorly things can go when the numbers aren't good.

To keep on top of good financial health quarterly reports painted a more detailed picture than biannual reports.

Please keep quarterly reports, thank you for your time.

Evening Star Grutter — Jun 19, 2026
Subject: File No. S7-2026-15 From: Evening Star Grutter Evening Star Grutter, yes, Evening Star is my first name. I was born at night in a log cabin in rural Alaska. The evening star was the only star in the sky at that moment and the name my parents had planned for me was scrapped, instead they named me Evening Star. I am a Business Owner making soap, and salve. I am also a fisherman with permits for sablefish and halibut. I invest in Stock and rely on monthly and quarterly reports to follow the data on what companies to best invest in. I am a parent that faces childcare challenges

and investing in dividend stocks has been one way that I have been able to increase annual income while taking care of my family in a community with very limited child care. The dividend income has also increase my savings and retirement. Knowing the financial health of companies I am investing in is of the utmost importance. Please do not reduce the requirements for SEC filing. Aside from this information being of use for my personal family, knowing the financial health of large companies is valuable for the greater good of the American economy. Our country relies on strong balance sheets from our leading businesses. One need look no further back than 2008 for a reminder of how poorly things can go when the numbers aren't good. To keep on top of good financial health quarterly reports painted a more detailed picture than biannual reports. Please keep quarterly reports, thank you for your time.

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eyeowaypastor — Jun 19, 2026
Subject: Comment on S7-2026-15 From: eyeowaypastor Affiliation: Jun. 19, 2026 I'm in favor of keeping reporting as it is currently done - quarterly. Thank you.

Ezra Horne — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ezra Horne Affiliation: Jun. 19, 2026 My Name is Ezra Horne and I am a post production supervisor and I believe we should not allow companies to hide their financials for 6 months at a time. Quarterly reports are essential for the public and retail investors.

_____
Ezra Horne
Post Supervisor I Wiser Post
c: 207.577.1478 I o: 323.871.0355

Fadil Keranovic — Jun 19, 2026
Subject: S7-2026-15 Comment From: Fadil Keranovic Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY. SEC did you enjoy the crash of 2008 so much you want to make this happen AGAIN??

Sent from my iPhone

Faith Cutrell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Faith Cutrell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
To even consider allowing these companies to hide financial aspects of their dealings from investors in the public, for ANY period of time, is highly damaging to the reputation and credibility of the SEC. It's not acceptable. Period.
There is enough Fraud & insider trading, lies, deceit, & outright criminal behavior going on right now in AMERICA.
The government will eventually collapse if this kind of behavior is continually supported & allowed.

Faith Garbin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Faith Garbin Affiliation: Jun. 19, 2026 Faith Garbin, retired law librarian: I am a retired law librarian in Mississippi. I have a Deferred Compensation plan, and it is imperative that I see how my stocks are doing each quarter. Why? Because I am on a fixed income, and I need to do what I can to protect this investment. Please continue to report quarterly!

Thanks.
Faith Garbin

Sent from my iPhone

Faith Kline O'Brien — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Faith Kline O'Brien Affiliation: Jun. 19, 2026 We need more information--not less. I'm an individual investor. Information is important. Please give us access to information with which we can make decisions!
Faith O'Brien, Lansdale, PA

Farah Kazi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Farah Kazi Affiliation: Jun. 19, 2026 Quarterly reporting prevents fraud! We deserve financial transparency and we deserve to have information on our own holdings.

Sent from my iPhone

Farmer Rob — Jun 19, 2026
Subject: S7-2026-15 From: Farmer Rob Affiliation: Jun. 19, 2026 I am a business owner and investor and the SEC is better off leaving this one alone! Leave it quarterly and make **** sure that every person that violated SEC's laws and rules faces the penalties for those crimes! Ignorance of the law is no excuse for violating it!

Regards,
Robert Easterling
Production Manager
Mystic Microgreens

Fátima Colman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Fátima Colman Affiliation: Jun. 19, 2026 Quaterly Reporting is crucial for investors to remain informed and has contributed to stronger performance. It

benefits both the corporations and the investors.

Fay Wouk — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Fay Wouk Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is an outrageous attempt to benefit insiders to the detriment of ordinary investors. It should never have been proposed and should certainly not be implemented.

Faye Cook — Jun 19, 2026
Subject: S7-2026-15 Comments From: Faye Cook Affiliation: Jun. 19, 2026 Much of my retirement is in investment funds. Keep the quarterly reporting. There are already too many shady deals going on. Keep as much transparency as possible.

Faye Cook
2808 Wilder Park Drive
Plant City, FL 33566

Faye H — Jun 19, 2026
Subject: S7-2026-15 Comments From: Faye H Affiliation: Jun. 19, 2026 Faye. Keep quarterly. We need transparency everywhere and timely.

Sent from my iPhone

Faye Lewis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Faye Lewis Affiliation: Jun. 19, 2026 Quarterly reports are more accurate! Don’t change current requirements!!

Faye Morris — Jun 19, 2026
Subject: S7-2026-15 Comment From: Faye Morris Affiliation: Jun. 19, 2026 We know what and why y are doing this. We’re taking our money and doing something else besides the fake stock market.

Sent from my iPhone

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fchiriani — Jun 19, 2026
Subject: S7-2026-15 Comment From: fchiriani Affiliation: Jun. 19, 2026 Continue quarterly reporting, dont let citizens down in favor of corporations.

Felice Croul — Jun 19, 2026

Subject: S7-2026-15 Comment From: Felice Croul Affiliation: Jun. 19, 2026 As an investor I'm looking for more transparency not less. Keep reporting as 1/4tly.

Felice Croul
felice@fca-design.com
www.fca-design.com

Felicia DeDominicis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Felicia DeDominicis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose the proposed reporting rule change because transparency is crucial to a free and fair market.
If financial disclosure is reduced, financial risk for investors will increase. When quarterly reports are issued, investors and financial advisers can make more informed decisions about their investments. By removing the requirement for quarterly reports, investors will be disadvantaged by a lack of critical information.

Ferdie Cassel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ferdie Cassel Affiliation: Jun. 19, 2026 Keep it daily. Be transparent. Be honest for a change. God is watching and He will hold you to account. Fact.

Fern Laprade — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Fern Laprade Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Isn't there enough fraud and dishonesty in this country already? Why would you think providing more opportunity for that would be a good idea? Are you just getting lazy?
Isn't it bad enough you've turned a nlind eye to Trump's playing you like a fiddle?
You owe Martha Stewart a HUGE APOLOGY and years of her life back
Get a conscience

Fernando — Jun 19, 2026
Subject: S7-2026-15 Comments From: Fernando Affiliation: Jun. 19, 2026 Fernando Valentin
Keep investing fair for everybody and not only business insiders.

Fidelmar Mora — Jun 19, 2026
Subject: S7-2026-15 Comment From: Fidelmar Mora Affiliation: Jun. 19, 2026 Keep the companies reporting quarterly, they need no special treatment

Get Outlook for iOS

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filber snort — Jun 19, 2026
Subject: Comment on S7-2026-15 From: filber snort Affiliation: Jun. 19, 2026 Don’t you dare do this! I’ve worked my whole life to get where I am. You have no right to change the value of my savings.

Fiona Jackson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Fiona Jackson Affiliation: Jun. 19, 2026 Those of us who invest in stocks rely on quarterly reporting for making investments. Quarterly reporting provides the primary data required to evaluate a company's financial health, track performance, and gauge future growth. Reversing this decision would lead to instability in the marketplace.

Sent from my iPhone

Fish Ofiesh — Jun 19, 2026
Subject: S7-2026-15 From: Fish Ofiesh Affiliation: Jun. 19, 2026 Listen. Stop cheating the American people. We know the rules and the law. Stop trying to under-report. Stop trying to break the law. I am a taxpayer. We are all sick and tired of this ****.
My name is Susan Ofiesh. I am an Administrator. I live in the state capital of West Virginia. If you don't know the city, you are an uneducated fool, and therefore too stupid to have the right to decide any rule of law.

Yahoo Mail: Search, Organize, Conquer

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fitz — Jun 19, 2026
Subject: S7-2026-15 Comments From: fitz Affiliation: Jun. 19, 2026 To whom it may concern, Reporting should remain quarterly. If any change is to be made, reporting should be more frequent rather than less. I am a father to eight children, and barely middle class. My investments are informed by what wealthy investors do. Quarterly filing levels the playing field and allows my family a better chance to build wealth.
Cordially,
Tristan Fitzgerald
Hayden, Idaho

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flelandii — Jun 19, 2026
Subject: S7-2026-15 Comments From: flelandii Affiliation: Jun. 19, 2026 There's no reason to change when publicly traded companies report their financial performance. This only benefits companies looking to hide poor decisions and the Trump administration is playing along like a bunch of trained lapdogs. Funny how this is coming up after the Space X IPO, so what are you helping Elon hide?

Fred Leland

Sent from Proton Mail for Android.

Forefront Communications [Wendy Sherman] — Jun 19, 2026
Subject: S7-2026-15 Comments From: Forefront Communications [Wendy Sherman] Affiliation: Jun. 19, 2026 Wendy Sherman
Retired Consultant

Business must report quarterly ro allow transparency. My retiremwnt depends on stock market transparency.

Forrest Junod Retired Physician — Jun 19, 2026
Subject: File No. S7-2026-15 From: Forrest Junod I need quarterly reports to evaluate companies that represent a large portion of my active portfolio.

Fran Kelly — Jun 19, 2026
Subject: S7-2026-15 From: Fran Kelly Affiliation: Jun. 19, 2026 It has worked to keep down fraud. We desperately need that with these whole Adminustration. Keep it!

Sent from my iPad

Fran McCarthy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Fran McCarthy Affiliation: Jun. 19, 2026 My name is Frances McCarthy. I am a retired nurse and have investments in the stock market. Please maintain quarterly reporting for companies! Please keep protections for the public intact. Transparency is fundamental for trust and is particularly needed today. The SEC is supposed to make sure that companies act properly. The public depends on the SEC to do the right thing. Don’t let us down.

Frances T. McCarthy, MS, RN

Fran Nagy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Fran Nagy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am 75 years old and I need every penny of my investments. I can't afford to lose a penny. Please continue to have companies/corporations do quarterly reports to keep them honest and my investments remain intact.

Frances — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frances Affiliation: Jun. 19, 2026 Frances Robinson, retired. As a retired person, my active earning days are over and the money I receive now was built on

wages of long ago that were a fraction of today's wages. I have to struggle to meet today's cost that are inflated by the desire of corporations to maximize their earnings at the expense of their employees and customers. Quarterly reporting does not place a big burden on businesses and protects the people who fund them.

Frances Breckon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frances Breckon Affiliation: Jun. 19, 2026 There needs to be even more transparency from these companies not less. Companies with near monopolies run by billionaires paying their workers as little as legally possible.

Frances Breckon
Semi-retired part-time cashier

Frances Lancaster — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Frances Lancaster Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quartly reports are a must.

Frances Miller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Frances Miller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please let there be more transparency and not less.

We don't need another Enron or World Com or what ever else is coming down the pipe to ruin our markets.

Frances Wages — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frances Wages Affiliation: Jun. 19, 2026 Government corruption is rampant and changing from quarterly to every 6 months is giving the offenders a free hand. KEEP IT QUARTERLY!

Sent from my iPhone

Frances Yocum — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Frances Yocum Affiliation: Jun. 19, 2026 I am opposed to this as I depend on what I have saved and invested to live now

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Francine Lieberman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Francine Lieberman Affiliation: Jun. 19, 2026 It needs to

remain quarterly - people need to know what's going on with companies they invest in. Enough either way the secrecy.

Sent from my iPhone

Frank Albert — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frank Albert Affiliation: Jun. 19, 2026 In a world full of misinformation the relaxing of quarterly reporting of public companies strikes many as another ploy to pull more wool over the eyes of investors, institutional and individual. Thus leading to reduced transparency which is contrary to a narrative that organizations like the SEC are there to provide stability, not only to investors, but to having a secure and peaceful society.

Sent from my iPhone

Frank Catania — Jun 19, 2026
Subject: S7-2026-15 Comments From: Frank Catania Affiliation: Jun. 19, 2026 Let the sun shine in! Financial accountability depends on letting the public know what what financial decisions (for good or ill) a company makes. Internally, corporations see their financials and the impact of decisions on a daily basis. Stockholders also deserve to know on a timely basis. We can't see the financial status on a daily, weekly, or even monthly basis. So we make do with getting this information on a quarterly basis. Shifting to a semi-annual basis would be a terrible step backwards! Keep financial reporting on a quarterly basis!

Sent from my iPad

Frank Davey — Jun 19, 2026
Subject: S7-2026-15 Comments From: Frank Davey Affiliation: Jun. 19, 2026 Stop restricting access! Should be bi-quarterly at a minimum! Investors have a right to information on their investments.

Frank Davey

Frank Gantz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Frank Gantz Affiliation: Jun. 19, 2026 Are you kidding me? Why have any reporting at all? Just let insiders line their pockets while those Americans who can afford to invest get fleeced! (including congressional representatives and senators…. remember Richard Burr, Diane Feinstein & all cleaning up just before the COVID emergency?). I'm retired and DEPEND ON THIS INFO to manage investments that support my wife and myself!

Frank Gantz
Sent from my iPhone

Frank Hudacek — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Frank Hudacek Affiliation: Jun. 19, 2026 With today's technology, financial tracking, forecasting, reporting, and more, is only going to get better and easier. There's no good reason to change. Keep things quarterly.

Sent from my iPhone

Frank Keller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frank Keller Affiliation: Jun. 19, 2026 Frank Keller, retired. Keep quarterly reports!

Frank Keller

125 Rue Magnolia
Biloxi, MS 39530
(c) 256-506-6372

Email: frankkeller55@gmail.com

Frank O — Jun 19, 2026
Subject: S7-2026-15 Comments From: Frank O Affiliation: Jun. 19, 2026 The reporting by quarter is best to help keep CEO CFO honest. Do not let them conver up by absence.

Frank Overby — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Frank Overby Affiliation: Jun. 19, 2026 Quarterly reporting should remain as it is. Semi-Annual reporting is, and in the past has, proven to be detrimental to the American investor. The American public can ill-afford to be pillaged by reporting requirements that have proven to be harmful. The Securities and Exchange Commission should NOT consider or approve any measure or concept that would allow less frequent reporting requirements than quarterly. Thank you for the opportunity to comment on this vitally important issue.

Franklin R. Overby
Environmental Engineer

Fred Paul — Jun 19, 2026
Subject: S7-2026-15 From: Fred Paul Affiliation: Jun. 19, 2026 The existing system was put in place for a good reason. Do you HONESTLY think the CEOs of today are any more honest than they were before? Or, did they finally get around to meeting YOUR price?
Investor, Voter and Rancher. Spicewood, Texas 78669

Frederic L Paul
redacted

"Although the price of war is high
The value of freedom is priceless!"
"Don't let it go to waste"
F.P.

Fred Tobias — Jun 19, 2026
Subject: S7-2026-15 Comment From: Fred Tobias Affiliation: Jun. 19, 2026 This concept is upside down. Isn't the SEC supposed to protect the public investor? I rely on my quarterly reports to make investing decisions. Extending to six months provides cover for poor performance.

Sent from my iPhone

Freda Gaw — Jun 19, 2026
Subject: S7-2026-15 From: Freda Gaw Affiliation: Jun. 19, 2026 By all means, keep reporting quarterly. The savings of little guys like me are at risk. The big guys don't need more, and small investors shouldn't become paupers.

Frederick Kassis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Frederick Kassis Affiliation: Jun. 19, 2026 Frederick Kassis, MD

Frederick Wegener — Jun 19, 2026
Subject: S7-2026-15 From: Frederick Wegener Affiliation: Jun. 19, 2026 Quarterly reporting is essential. Cutting the time period in half would be another unearned gift to the nation's already super-rich corporations. Shameful.

Furaha Youngblood — Jun 19, 2026
Subject: S7-2026-15 Comment From: Furaha Youngblood Affiliation: Jun. 19, 2026 They should be

required to report monthly. Insider trading has marked this administration with its corporate and legal cronies as the most corrupt in the history of this country.

Everything that you want is on the other side of fear.
--Jack Canfield

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g Wittig retired teacher — Jun 19, 2026
Subject: File No. S7-2026-15 From: g Wittig Instead of passing S7-2026-15 , I would like to retain quarterly reports. This bill seems like another attempt to give institutional investors more advantage over the small investors. Let's stop this legal corruption.

Ga Perch — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ga Perch Affiliation: Jun. 19, 2026 Can you just once put the common man into your decisions. Please, don't go back to what didn't work before!

Sent from my Galaxy

Gabriel Zarkadas — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Zarkadas Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
DONT DO IT.

Gail Beutler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gail Beutler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Please do not eliminate quarterly reporting requirements! There is too much latitude allowed to public companies. More scrutiny is needed, not less!

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gail blodgett — Jun 19, 2026

Subject: S7-2026-15 Comment From: gail blodgett Affiliation: Jun. 19, 2026 Do you want Americans to survive and strive? Keep the quartly reporting!

Gail Bourque — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gail Bourque Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions for my only source of retirement income, do not take thus vital decision making info.

Gail Cole — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gail Cole Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm heartily disgusted and angry our government and others take the tools of freedom and knowledge from American citizens!! Your lying by omission is a serious matter guaranteed to harm us from making wise decisions! In case you've forgotten, WE THE PEOPLE are the ones paying your salaries and supporting our country!
SEC and others, I don't know how such deceiving people like you can look at yourselves in a mirror without cringing from the dishonesty of your actions as it is!! Everyone must face a Higher Authority whether you like it, or believe it, or not!!
WE THE PEOPLE must and deserve transparency! Freedom with knowledge is power! Or is the lack of freedom and knowledge the entire reason for this proposed travesty?!

Gail Denow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gail Denow Affiliation: Jun. 19, 2026 I am absolutely against this scheme to transfer even more money away from the average citizen!

Sent from my iPad

Gail Hacker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gail Hacker Affiliation: Jun. 19, 2026 Gail Hacker, Retired Large companies need to be held accountable for their actions. Too much inside trading, behind the scenes manipulation takes place. Accountability is a must. Six months is too long of a span

Sent from my iPhone

Gail Hart — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gail Hart Affiliation: Jun. 19, 2026 Hey, SEC: KEEP IT Quarterly. Please don't do this.

Gail Kessler-Waslh — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Gail Kessler-Waslh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please ensure integrity and oversight by continuing quarterly disclosures.

Gail Mansheim — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gail Mansheim Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly reports!

Gail Mansheim — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gail Mansheim Affiliation: Jun. 19, 2026 Keep this quarterly!

Sent from my iPad

Gail McElhinney — Jun 19, 2026
Subject: S7-2026-15 From: Gail McElhinney Affiliation: Jun. 19, 2026 As an investor, I feel quarterly reports help to hold everyone to a more honest standard, and less chance for serious errors .
G. MCELHINNEY, retired in Colorado

Gail McElhinney

Gail Nusekabel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gail Nusekabel Affiliation: Jun. 19, 2026 I do not agree with the proposed change to make quarterly reporting once every six months. This should not be done. There should be more transparency with public companies, not less.

GN

Gail Peck — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gail Peck Affiliation: Jun. 19, 2026 My name is Gail Peck. Please do the right thing & continue at least quarterly reporting. Companies have an obligation to provide their customers regular quarterly reports so we the people can have data to review to hold them accountable & to make exucated decisions around participation in their businesses as stockholders or customers or in any other venues. As an employee, I had to file travel vouchers monthly. When I did not or when my boss did not sign them, I was not paid.
Thank you for listening.

In GOD'S HANDS

Gail

Gail Ries — Jun 19, 2026
Subject: S7-2026-15 From: Gail Ries Affiliation: Jun. 19, 2026 It never ends with you people. Let's make it as easy as possible to steal and/or hide under the table transactions. If after all the years of operating with quarterly reports...you're too lazy and sketchy to keep it up. Traitors.

Gail Ries
g.ries@sio.midco.net
Sioux Falls, SD

Gail Sneyers — Jun 19, 2026
Subject: File No. S7-2026-15 From: Gail Sneyers Quarterly is probably too little, monthly would be better. Semiannually is out of the question. Is it really that much of a burden that you want to cut the transparency in half? What benefit to the public would it be to have less accountability?

Gail Teem — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gail Teem Affiliation: Jun. 19, 2026 Stop hiding vital info

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Gail White — Jun 19, 2026
Subject: File No. S7-2026-15 From: Gail White I was an accounting manager for a large REIT for 20 years. Quarterly I prepared reports that went into our SEC reporting. Mistakes were caught and it kept us honest. This does not need to be changed. Gail White

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Gale Horan — Jun 19, 2026
Subject: S7-2026-15 From: Gale Horan Affiliation: Jun. 19, 2026 Quarterly reporting is necessary to be continued! It is little more than some programming and button pushing since so much reporting uses online paperless information sharing! It is vital to keep transparency, so people and companies are aware of changes with their holdings and also to keep people/companies honest. There is no reason to make a change unless it is for laziness or to encourage underhanded or criminal activity. Gale R. Horan private citizen with financial holdings. Rapid City, SD

Gale Lurie — Jun 19, 2026
Subject: S7-2026-15 From: Gale Lurie Affiliation: Jun. 19, 2026 Keep it

Sent from my iPhone
Gale

Gale Shallow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gale Shallow Affiliation: Jun. 19, 2026 I am a retired Engineer - and retail investor. I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, and don’t believe making this optional fixes the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings corporations will reap is not worth the tradeoff of lost transparency and information timeliness

Pardon the brevity and any typos
Sent from my iPhone

Gale Strong — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gale Strong Affiliation: Jun. 19, 2026 Changing to every six months is like giving companies a green light to cheat investors. Don't allow this....

Galen Brooks — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Galen Brooks Affiliation: Jun. 19, 2026 Do NOT change this. This can be nothing more that an attempt to rob people of their earnings. Find something better to do than to steal from people. Galen F Brooks MD

Sent from my iPhone

Garnet Strouse — Jun 19, 2026
Subject: S7-2026-15 Comment From: Garnet Strouse Affiliation: Jun. 19, 2026 Keep quarterly reports a must.we are all invested in this information.

Garren Work — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Garren Work Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly requirements!

Garrett Flagg — Jun 19, 2026
Subject: S7-2026-15 From: Garrett Flagg Affiliation: Jun. 19, 2026 Quarterly reports keep businesses in good moral order and protect the nation and its people from devious and unscrupulous business practices.

Garrison Burrell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Garrison Burrell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Part of what makes investors feel safe about putting utilizing money this way is the ability to check in

quarterly and monitor your funds...this transparency is crucial. Taking away this information is short sighted and could be devastating. I urge you to turn down this proposal. Thank you.

Garry Mosher — Jun 19, 2026
Subject: S7-2026-15 Comment From: Garry Mosher Affiliation: Jun. 19, 2026 I AM RETIRED AND I COUNT ON QUATERLY REPORTING SO I CAN MAKE ADJUSTMENTS IF I HAVE TO. THIS IS MY LIVELYHOOD!!!!!!!

Garry Mosher

Garry Terrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Garry Terrell Affiliation: Jun. 19, 2026 This should not be allowed. We need more transparency, not less with publicly traded companies.

Garry Terrell
Cincinnati, Ohio

Gary Baker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gary Baker Affiliation: Jun. 19, 2026 Isn't there enough fraud and secrecy in the market already? This only hinders the small investors from making more informed decisions. It shouldn't be a cost thing with 95% of companies making all time high profits! Do the right thing please!

Sent from my iPhone

Gary Blankenship — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gary Blankenship Affiliation: Jun. 19, 2026 Gary, retired
We need quarterly reporting. We need accountability.

Gary Lee Blankenship

Gary Buysse Minnesota Municipal Beverage Association — Jun 19, 2026
Subject: File No. S7-2026-15 From: Gary Buysse International business and government capitulation is destroying guardrails for consumers. It is time; long past actually, to make businesses accountable in all business practices, not just in viable, trustworthy and ethical reporting. Hold businesses accountable in all aspects; product reliability, truth in reporting and ethical conduct. NOW!!

Gary Choiniere — Jun 19, 2026

Subject: S7-2026-15 Comment From: Gary Choiniere Affiliation: Jun. 19, 2026 Why not go Monthly. There is too much graft in the world, today. What is wrong with being transparent?

Gary Cox — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gary Cox Affiliation: Jun. 19, 2026 We need the accountability to maintain credibility on our stock exchange! To the Securities and Exchange Commission:

Gary Duffy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Duffy Affiliation: Jun. 19, 2026 I need quarterly reports to make investment decisions, and it would create an unfair advantage for corporate insiders. Please continue with quarterly reporting!

Sent from my iPhone

Gary Eck — Jun 19, 2026
Subject: S7-2026-15 From: Gary Eck Affiliation: Jun. 19, 2026 We need to be able to keep ALL in high level positions in Business, Federal & Local governments held to the highest extreme of Accountable and, more specially Honesty in their positions of trust, to the American citizens. There should therefore be extreme penalties for their failure to do so. Gary Eck - Retired - Richmond, VA. - Truth in lending, actions, financial culpability, etc. America needs to be a country of TRUTH, NOT LIES AND INNUENDOS.
Gary Eck - Retired - Richmond, VA. - We need to ensure that ANY CEO of a company doing business with the United States or with FINANCIAL or Stock matters with it's citizens be held to the HIGHEST MORAL and HONEST behavior in ALL his or her actions. Anything less is an affront to our citizens.

Gary Fitzgerald — Jun 19, 2026
Subject: S7-2026-15 From: Gary Fitzgerald Affiliation: Jun. 19, 2026 You can't trust a CEO as far as you can throw them. And, if you could,
the shareholders would vote him out in a heartbeat. Protect CEO's from
the shareholders and the public from CEO. Don't cut back on the
quarterly signature requirement.

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This email has been checked for viruses by Avast antivirus software.
www.avast.com

Gary Fitzgerald — Jun 19, 2026
Subject: S7-2026-15 From: Gary Fitzgerald Affiliation: Jun. 19, 2026 You can't trust a CEO as far as you can throw them. And, if you could, the shareholders would vote him out in a heartbeat.

Gary Gemas — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gary Gemas Affiliation: Jun. 19, 2026 Keep the reports quarterly!

Get Outlook for iOS

Gary Glahn Investor — Jun 19, 2026
Subject: File No. S7-2026-22 From: Gary Glahn Keep the reporting quarterly to keep companies honest and open for all those investing to know what is happening. Every 6 months is not enough.

Gary Gmail — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Gmail Affiliation: Jun. 19, 2026 My name is Gary Massey and I am a retiree with investments. I keep a close tab on those investments and rely on the quarterly reports to judge where I am financially and if any adjustments need to be made. Switching to semi annual reporting is not best practice for investors like myself. Do NOT change this rule. Remember that your service is to the public that has these investments.
Thank you.

Gary Massey

Gary H.Oberbeck — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary H.Oberbeck Affiliation: Jun. 19, 2026 Retain the ‘Quarterly Reporting Requirement.

G.Oberbeck
Retired

Gary Herndon — Jun 19, 2026
Subject: S7-2026-15 From: Gary Herndon Affiliation: Jun. 19, 2026 I Don want the quarterly reporting changed. There is already too much fraud in this country. The system works so leave it alone!
Gary Herndon
Yakima Wa.

Sent from my iPad

Gary Hopkins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Hopkins Affiliation: Jun. 19, 2026 Don't be cutting the

window to Wall Street.

Gary Lichtenberg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Lichtenberg Affiliation: Jun. 19, 2026 Keep the reporting quarterly. It keeps the companies more honest.

Gary Ralph — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Ralph Affiliation: Jun. 19, 2026 I have to account to my bank to my insurance company to my storage rental everyone once a month on whether I have enough money to pay my obligations or not the end result of that is a balance left in my account at the bank or transferred into some investment vehicle if I have to do this if each of us has to do this on a month by month basis by God somebody whom I'm trusting with my money having invested in their company should be required to do the same thing for me if they want to make a quarterly assessment for a biannual assessment for themselves to get a better track of what the long-term ongoing trend is great but do not drop the monthly assessments that keep the investors well informed .

Gary Ralph

Gary Riecke — Jun 19, 2026
Subject: S7-2026-15 From: Gary Riecke Affiliation: Jun. 19, 2026 That’s insane to cut quarterly reporting to semi-annual. Have you learned nothing from the past? Who hired you for your SEC position? Must have been Trump so the rich can get richer and not be held responsible for cheating the public, the working class, the middle class and the lower class.
You’ve seen what has happened with Enron and yet you dare to think about changing this rule and have a repeat of that and make it legal for the rich corporations to steal!
My name is Gary Riecke. I’m 73 and retired. I struggle to live on my social security here in New Jersey. Taxes are high and now you’re contemplating to change a rule to make me loose all my savings that I’ve worked for years! Is this on the Republican Agenda? Sounds like it.
Again. You work for the people and not the corporations. Stop thinking about making it legal to take money out of our pockets and enriching corporate thieves!
Get back to work and protect the American People. Do your job!

Sent from my iPhone

Gary Riecke — Jun 19, 2026
Subject: S7-2026-15 From: Gary Riecke Affiliation: Jun. 19, 2026 That’s insane to cut quarterly reporting to semi-annual. Have you learned nothing from the past? Who hired you for your SEC position? Must have been Trump so the rich can get richer and not be held responsible for cheating the public, the working class, the middle class and the lower class.
You’ve seen what has happened with Enron and yet you dare to think about changing this rule and have a repeat of that and make it legal for the rich corporations to steal!
My name is Gary Riecke. I’m 73 and retired. I struggle to live on my social security here in New

Jersey. Taxes are high and now you're contemplating to change a rule to make me loose all my savings that I've worked for years! Is this on the Republican Agenda? Sounds like it.
Again. You work for the people and not the corporations. Stop taking money out of our pockets and enriching corporate thieves!
Get back to work and protect the American People. Do your job!

Sent from my iPhone

Gary Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gary Smith Affiliation: Jun. 19, 2026 Gary Smith, psychotherapist corporations MUST BE HELD ACCOUNTABLE!!!

Sent from my iPhone

Gary Wells — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gary Wells Affiliation: Jun. 19, 2026 This is an incredibly bad idea and will only lead to increased fraud. There should be increased scrutiny not less. I oppose this rule 100%. It does not benefit the American people in any way.

Thank you,
Gary Wells

Gavin White — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gavin White Affiliation: Jun. 19, 2026 I believe reporting should remain quarterly!

Sent from my iPhone

Gay Kaylor — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gay Kaylor Affiliation: Jun. 19, 2026 Continue with quarterly reporting to keep investors informed! Nothing should be hidden.

Gay Wolf, Mount Joy, PA

Sent from my iPhone

Gaye Lee Page — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gaye Lee Page Affiliation: Jun. 19, 2026 That's a hard NO! End of discussion!
GLPage, citizen and registered voter

Gaye Lee

There are seven days in a week and -Someday- isn't one of them.

Gayle Abbott — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Gayle Abbott Affiliation: Jun. 19, 2026 Retired Lexington Ky. Stay with quarterly. Stop corporate greed!

Sent from my iPhone

Gayle Franks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gayle Franks Affiliation: Jun. 19, 2026 This is another way for corporations to hide their wealth and destroy the working class of this country. Eventually this will backfire and you will be entirely responsible for the fallout.

Gayle Hunt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gayle Hunt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Oversight and transparency are critical in all areas of government and business. I need quarterly reports to be able to study and determine how best to invest. Please don't take that away.

Gayle Middaugh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gayle Middaugh Affiliation: Jun. 19, 2026 Keep quarterly. This is important. Companies cannot be allowed to set terms

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Gayle OConnor — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Gayle OConnor Affiliation: Jun. 19, 2026 We do not need to go backwards, no to the return to those times.

Gayle Peterson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gayle Peterson Affiliation: Jun. 19, 2026 Quarterly reporting keeps investors up to date on companies financial performance and health. As a retired avid investor, I encourage the SEC to keep the current reporting requirements so I can be sure I have the most up to date information on the companies I research. Gayle Peterson

Sent from my iPhone
Gayle

Gayle Turner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gayle Turner Affiliation: Jun. 19, 2026 Transparency is demanded; quarterly reporting at a minimum please. Remember too big to fail fiasco! Protect the American people. We must have fidelity and confidence for stability and trust.

Gayle

Gen Mulvihill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gen Mulvihill Affiliation: Jun. 19, 2026 Vote No! This disenfranchises individual investors and only makes the top 1% more profitable.

Genevieve Mulvihill

Gena George — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gena George Affiliation: Jun. 19, 2026 June 19 2026 George

Farms: Should be kept quarterly.

Gene Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gene Johnson Affiliation: Jun. 19, 2026 Keep the reporting up to date and protect our economic situation in a timely manner

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Gene Porter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gene Porter Affiliation: Jun. 19, 2026 Quarterly reports is a necessity.

Sent from my iPhone

Genene Capito — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Genene Capito Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Less transparency means more fraud.

Geneva Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Geneva Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting helps me decide my next move.

Geneva Flexon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Geneva Flexon Affiliation: Jun. 19, 2026 Please keep reporting quarterly. Thanks

Sent from my iPhone

GENEVIEVE GERMANIUK — Jun 19, 2026
Subject: S7-2026-15 Comments From: GENEVIEVE GERMANIUK Affiliation: Jun. 19, 2026 Keep quarterly reports.

Sent from my iPhone

Genevieve Patterson — Jun 19, 2026
Subject: S7-2026-15 From: Genevieve Patterson Affiliation: Jun. 19, 2026 Please keep the statu

quo. They need to dign quarterly !

Sent from my iPhone

Geo Ver — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Geo Ver Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's really important that firms have transparency and accountability on a quarterly basis. Though reporting can be a bit of work - lots can change in a quarter.

Geoff Mamlet Private investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Geoff Mamlet I've been investing in individual stocks since 1980. I have always relied upon the information reported each quarter by management to understand what is happening with the business, as well as listening to their comments to investors and their responses to analyst questions every quarter. Cutting this flow of information in half will not serve my interests as an individual investor. Cutting the flow of information will not build trust in the markets. Cutting the flow of information I receive about the businesses I own will not help me compete with professional investors to earn a decent return. While the SEC makes clear from its press release regarding this proposed change that they wish to aid company management, I want to remind the Commission that its role is to protect me, the individual investor. This proposed change does the opposite: it obscures, it effectively limits information, and it denies individual investors the means to understand the businesses they own and to fairly assess the risks they face. If Reg FD was a step forward for individual investors, this proposal is a clear step backward.

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geoff rudolph — Jun 19, 2026
Subject: S7-2026-15 Comment From: geoff rudolph Affiliation: Jun. 19, 2026 It's a mechanism implemented to prevent fraudulent corporate manipulations from snowballing and affecting honest people's investment s and futures. Checks and balances are more important than ever in keeping unscrupulous money manipulators in compliance with the laws and the consequences of malfeasance.

Geoff Weigand — Jun 19, 2026
Subject: S7-2026-15 From: Geoff Weigand Affiliation: Jun. 19, 2026 My name is Geoff Weigand and I am retired living on Cape Cod (Eastham, Ma.). My career was in IT for 36 years - most of that time spent with a major insurance and financial services company. I was accountable for "quarterbacking" the project assuring that the firms IT systems were Sarbanes Oxley compliant in the wake of that legislation as a result of the Enron and other financial scandals. Holding CEOs accountable is essential in preventing these kinds of scandals. I personally invested time and effort in this area on behalf of our firm, our customers and policyholders, and our associates and their families. I do not want to see the SEC or any other financial regulatory body back off on this oversight. That is why I am calling on the SEC to maintained the current practice of quarterly reporting.

George C. Oliver — Jun 19, 2026
Subject: S7-2026-15 From: George C. Oliver Affiliation: Jun. 19, 2026 This was implimented for a good reason. I don't see where anything has changed to the point to get rid of this.

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george hines — Jun 19, 2026
Subject: Comment on S7-2026-15 From: george hines Affiliation: Jun. 19, 2026 Keep it Quarterly. Stop the thievery!

George Hoffman — Jun 19, 2026
Subject: S7-2026-15 From: George Hoffman Affiliation: Jun. 19, 2026 If anything, we certainly need MORE accountability in this country! Why do the wealthy get all the concessions? This gets crazier every day! It's time for reform, yes, but not the kind you're proposing!

George Morgan Retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: George Morgan Financial transparency is important to maintain a healthy investment economy. Cutting down on the amount of information available to investors will only allow the companies who really need public scrutiny to hide their financial status for longer periods. I strongly urge you to keep a universal requirement for quarterly financial reports.

George Oberg — Jun 19, 2026
Subject: S7-2026-15 Comments From: George Oberg Affiliation: Jun. 19, 2026 Keep it Quarterly, with more transparency.

Sent from my iPhone

George Rose — Jun 19, 2026
Subject: S7-2026-15 From: George Rose Affiliation: Jun. 19, 2026 Quarterly reporting is essential for investors and analysts who invest for clients to assess their investment performance and modify their portfolios.

George S Bukowinski — Jun 19, 2026
Subject: Comment on S7-2026-15 From: George S Bukowinski Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay mandatory !

Sent from my iPhone

George Shawn Johnson — Jun 19, 2026
Subject: S7-2026-15 From: George Shawn Johnson Affiliation: Jun. 19, 2026 Quarterly reporting

helps keep our greedy corporate executives from getting away with fraud and moving assets into non reporting areas. George Johnson, business owner, Tucson, AZ

George Stowhas — Jun 19, 2026
Subject: S7-2026-15 Comment From: George Stowhas Affiliation: Jun. 19, 2026 I'm an individual stock over on multiple companies that I buy on my own research and reporting documentation it's very imperative that I have as much information as possible so I know which way to go with the Market having a six month gap versus Fremont is not acceptable

Sent from my iPhone

Georgia Dinsdale — Jun 19, 2026
Subject: S7-2026-15 Comments From: Georgia Dinsdale Affiliation: Jun. 19, 2026 Wrong. The only reason to do this helps everyone but the investors.
Georgia Dinsdale

Georgiana Arnold — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Georgiana Arnold Affiliation: Jun. 19, 2026 This is a terrible idea the exposes millions of ordinary investors to fraud and criminal activity. The SEC should require all companies to retain the current quarterly reporting schedule.

Gerald Bollinger — Jun 19, 2026
Subject: S7-2026-15 From: Gerald Bollinger Affiliation: Jun. 19, 2026 Money corrupts. The 1% can only exist thinking they are better than anyone else and do not have to follow ethical practices.

Gerald Corbett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gerald Corbett Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
this is not a fair ruling to the average person you were taking sides with the 1% please reverse this decision because it's going to hurt the country in the long run.

Gerald Corby — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gerald Corby Affiliation: Jun. 19, 2026 Merely another "pass" given to corruption. Work for the people instead of corporations.

Sent from my Galaxy

Gerald H — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gerald H Affiliation: Jun. 19, 2026 My name is Gerald Hinkle, employed as a computer system admin. I think it's ridiculous that in the "information age" that any company can claim that reporting data is difficult or time consuming. The only part that is difficult is trying to spin bad numbers. Keep the quarterly reporting requirements so citizens can manage their investments.

- Gerry Hinkle

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geraldine osborn — Jun 19, 2026
Subject: Comment on S7-2026-15 From: geraldine osborn Affiliation: Jun. 19, 2026 Jerri Osborn, retired in Ohio. At this time I am presently providing housing for 3 other members of my family. Over the years I have been able to invest my money in stocks. My earnings from the investments have provided money for my extra expenses. Please, don’t change the quarterly reporting! It’s just going backwards!

Sent from my iPhone

Geraldine Tunstalle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Geraldine Tunstalle Affiliation: Jun. 19, 2026 We citizens get the point. You guys already help the greedy corporations steal from us all the time. This move is to help the corporations, instead of policies being designed to help the regular working class citizens. It will lead to bigger ponzi schemes and the small investors at risk of losing their investments more often. We see who side you people of the SEC are on and who you have been paid by. Time for retirees, smaller investors and regular people to be done with you.

Sent from my iPhone

Gerhard Fandreyer — Jun 19, 2026
Subject: S7-2026-15 From: Gerhard Fandreyer Affiliation: Jun. 19, 2026 As much as it would be nice to have everything stay the way it is, we all know that things change. We have to be cognizant of the fact that just by them presenting this idea, that it has already been vetted by them. For them. There will probably be a time in the not-so-near future where these laws will be irrelevant. I'd say create a clause that no further reductions will be possible, meaning 2 signings per year from this point hence. As much as we'd prefer the tighter regulations, and probably even tighter?, you just create a tremendous amount of work in replications. In all the years this program has run, those running a clean ship have mostly been found. There will always be villains. And that is what Wall Street calls 'risk', which is part of what predicts the price. This life is difficult enough so please work to occupy

the middle ground. Thank you. by: G. Fandreyer, Job title: Many, this matters because it affects my investments.

Geri Hatina — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Geri Hatina Affiliation: Jun. 19, 2026 Quarterly voting… definitely.

Sent from my iPhone

Gerry Carson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gerry Carson Affiliation: Jun. 19, 2026 Investors need to know quarterly reports to keep aware of their investments!

Get Outlook for iOS

Gerry Kutz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gerry Kutz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why shouldn't the public have the same information that insiders have so that they can make informed decisions on their investments and financial matters? With computing technology and AI, the quarterly reporting is not the hardship for companies as it once was. I am totally against reducing the information provided. Because it gives certain parties an unfair advantage in the market place and placing everyone else at risk.

Gerry Mathwig — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gerry Mathwig Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You people want to hide when ever you can.

Gervais Vieira — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gervais Vieira Affiliation: Jun. 19, 2026 In a deregulated environment more reporting is required, not less. Moving to 6 months from 3 is unnecessary, irresponsible, and will not yield any benefit for investors.

Sent from my iPhone

Geza Jablonkay — Jun 19, 2026
Subject: Reporting From: Geza Jablonkay Affiliation: Jun. 19, 2026 We must keep quarterly reporting

to also maintain accountability and transparency. Let's stop the insanity. Next year someone will desire to eliminate the reports all together. Definitely keep the reporting.

Geza Jablonkay — Jun 19, 2026
Subject: S7-2026-15 Comment From: Geza Jablonkay Affiliation: Jun. 19, 2026 Keep reporting as usual.

Geza Jablonkay — Jun 19, 2026
Subject: S7-2026-15 Comments From: Geza Jablonkay Affiliation: Jun. 19, 2026 Trying to hose the 99% again, eh. Maintain the current reporting.

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giguy2002 — Jun 19, 2026
Subject: S7-2026-15 Comments From: giguy2002 Affiliation: Jun. 19, 2026 John Troy, Network Engineer.
The SEC allowed corporations to destroy employees lives giving permission for them to cancel and freeze pension plans while they continue reaping benefits off the interest from those accounts not the employee. I would bet only a few people even know that closely guarded secret.

Don't continue erasing transparency by providing more barriers for corporations to hide financials behind that should be public to all employees.

Gillian McCarty Ellis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gillian McCarty Ellis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is a lost art because people in power have become cowards. The citizens in this country are not the enemy.
work to become a better company and good stewards !

Gillie Campbell — Jun 19, 2026
Subject: S7-2026-15 From: Gillie Campbell Affiliation: Jun. 19, 2026 Gillie Campbell, retired & depend on income from savings, therefore totally depend on honest & regular reporting to ensure sound investments .
Alexandria VA

Gina Ariosa — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gina Ariosa Affiliation: Jun. 19, 2026 Transparency! transparency! transparency!
- keep the reporting quarterly.

Gina Bentley-Nehrhood — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Gina Bentley-Nehrhood Affiliation: Jun. 19, 2026 Keep Reporting Quarterly!

“ Quarterly markets trade rich. Semi-annual markets trade cheap.
It isn’t just American history. Look across the world today. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era.”

Capitalism and deregulation have already brought out the worst in the Executive office suite. Don’t give them more room for bad behavior.

~Gina Bentley-Nehrhood
basticat@hotmail.com
Graham, Washington

Gina Bolinger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gina Bolinger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not allow this proposed change of reporting every 6 months. Hold the SEC to quarterly reporting!

Gina Davi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gina Davi Affiliation: Jun. 19, 2026 Stop being irresponsible. Your schemes are going to catch up with you all, and it is going to blow up in your face. You can’t take away everything that has been put into place to be sustainable. What is wrong with you people? A bunch of cheaters that are going to pay eventually.

Sent from my iPhone

Gina Duell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gina Duell Affiliation: Jun. 19, 2026 It is vital to my financial well-being to receive quarterly reports. The current law does not need to change. The proposed change in the reporting cycle serves no purpose for most people who are managing their assets. Please, do not support this change to the reporting cycle.
Sincerely,
Gina Duell

Gina J — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gina J Affiliation: Jun. 19, 2026 I think it is CRIMINAL and IMMORAL to change to six months reports, when we, average citizens, won't have equal access to

the same information as corporations and banks and other entities.

Yahoo Mail: Search, Organize, Conquer

Gina Neary — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gina Neary Affiliation: Jun. 19, 2026 There are other ways to reduce reporting burden that don't degrade transparency for retail investors.

Sent from my iPad

Ginger Brandt — Jun 19, 2026
Subject: S7-2026-15 From: Ginger Brandt Affiliation: Jun. 19, 2026 I lived through the Great Recession in the early millennium. I remember all the laws that were passed to ensure that debacles like Enron never happened again. Quarterly reporting MUST be kept forever. It should not be an option to report otherwise. Keep them honest!
Ginger Brandt, retired, Columbia SC

Ginger Guiette — Jun 19, 2026
Subject: S7-2026-15 From: Ginger Guiette Affiliation: Jun. 19, 2026 Keep them as honest as possible! No to hiding their profits!

Sent from my iPhone

Ginger Metcalf — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ginger Metcalf Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do NOT change the quarterly report requirements. I am an investor and depend on these reports to ensure I am making sound decisions.
Thank you.

Ginteil Reed — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ginteil Reed Affiliation: Jun. 19, 2026 My name is Ginteil Reynolds and I live in Ohio. This proposal does nothing but breed corruption and aid insider trading. We tried it before and it hurt consumers, we have data to back this. Going through with this proposal means turning your back on the average consumer and lining the pockets of greedy executives.

Sent from my iPad

Gisela O'Connor — Jun 19, 2026
Subject: S7-2026-15 From: Gisela O'Connor Affiliation: Jun. 19, 2026 No way! It stays as it is!

Get Outlook for iOS

Gladys Gomperts — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gladys Gomperts Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep enforcing quarterly reporting.

Glen Case — Jun 19, 2026
Subject: S7-2026-15 From: Glen Case Affiliation: Jun. 19, 2026 It is a necessity due to the prevalence of corruption that we continue to have a quarterly “sign off” for the CEO’s

Sent from my iPhone

Glenda Kelsey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Glenda Kelsey Affiliation: Jun. 19, 2026 As a veteran retiree and a senior citizen, I depend on quarterly reports for my market investments. Delaying reports to six months does not help me in any way, but could cause me to lose my hard earned money.

GLENDA SWANSON — Jun 19, 2026
Subject: S7-2026-15 From: GLENDA SWANSON Affiliation: Jun. 19, 2026 NO! NO! NO!

Charles M. Swanson JR
Orange Park, FL 32065

Glenn Hansen — Jun 19, 2026
Subject: S7-2026-15 From: Glenn Hansen Affiliation: Jun. 19, 2026 Quarterly reporting at a minimum is needed for transparency and honest reporting to shareholders, the public, and the government.

Glenn Hansen
Elburn, IL

-Glenn

Glenna Adkins — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Glenna Adkins Affiliation: Jun. 19, 2026 Leave it alone!! Just gonna give. Inpanies time to cheat! Leave it be!

Glenna Waterman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Glenna Waterman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Be honest. Be decent. Be honorable. Be above reproach. Be respectful. Be mindful of what your mission is and whom you represent- the American people- all of them.

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gloria bodnar — Jun 19, 2026
Subject: Comment on S7-2026-15 From: gloria bodnar Affiliation: Jun. 19, 2026 Gloria Bodnar, retired, Michigan. Quarterly reports keep me better informed so I can react more quickly to market changes. I rely on Social Security and my investments for my income. I also think more frequent reports will keep companies more transparent for investors.

Gloria Campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gloria Campbell Affiliation: Jun. 19, 2026 Please keep quarterly corporate reports to assure stock holders that all classes of stock holders and creditors are being treated fairly.

Gloria Campbell
Waverly Iowa
Sent from my iPhone

GLORIA HACHEY — Jun 19, 2026
Subject: S7-2026-15 Comment From: GLORIA HACHEY Affiliation: Jun. 19, 2026 As a retired couple we need the transparency of quarterly reporting to ensure the safety of our investments…we've worked hard our whole life and deserve the best tools to protect our nest egg. Keep the quarterly reporting!

Sent from my iPhone

Gloria Knighten — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Knighten Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency not less!!
Vote "NO" on Rule S7-2026-15

Gloria Kramer — Jun 19, 2026
Subject: S7-2026-15 From: Gloria Kramer Affiliation: Jun. 19, 2026 Transparency matters. Trust is earned not given without accurate data.
Gloria Kramer, retired

New York

Sent from my iPhone

Gloria Reiss — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gloria Reiss Affiliation: Jun. 19, 2026 Quarterly reporting is essential for investors, consumers, businesses, and the general public.
Gloria Reiss, retired photographer/picture framer
My life's investments are of concern to me, and I deserve to be in the loop when things are decided and or changed.

Gloria Rudd — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gloria Rudd Affiliation: Jun. 19, 2026 Gloria Rudd

This is not fair or right.....please do not end quarterly reporting of mine and others investments.....
Sincerely, Gloria Rudd

Gloria Tavera — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gloria Tavera Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is cheating at its worse!

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gmacmi8016 — Jun 19, 2026
Subject: S7-2026-15 From: gmacmi8016 Affiliation: Jun. 19, 2026 Glen MacMillan. Engineer. Greenville SC. Keep quarterly reports. More info not less. As home owners we must do everything by the book. Why not corporations? They use our tax dollars so the should report to us.

Sent from my Galaxy

GODFREY SCOTT — Jun 19, 2026
Subject: S7-2026-15 Comments From: GODFREY SCOTT Affiliation: Jun. 19, 2026 There are no valid reasons to change the current policy. We have to keep a keen eye on Wall Street. We know what they are capable of doing.

Get Outlook for Android

Gordon Plume — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gordon Plume Affiliation: Jun. 19, 2026 I think we should keep it.. why not make it monthly reporting?

Gordon Plume, sent from my IPad

GR Castillo — Jun 19, 2026
Subject: S7-2026-15 Comments From: GR Castillo Affiliation: Jun. 19, 2026 It's important that transparency be adhered to. Especially if the republicans fulfill on their goal of privatizing social security. Do not play fast and loose with those funds and pull another Enron with the livelihood of our seniors.

Sent from my T-Mobile 5G Device
Get Outlook for Android

GR Castillo — Jun 19, 2026
Subject: S7-2026-15 Comments From: GR Castillo Affiliation: Jun. 19, 2026 My name is Gresielda Castilllo. I am a retiree.

It's important that transparency be adhered to. Especially if the republicans fulfill on their goal of privatizing social security. Do not play fast and loose with those funds and pull another Enron with the livelihood of our seniors.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Grace — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Grace Affiliation: Jun. 19, 2026 As. A senior monitoring my assets on a timely basis is very important to me . Keep quarterly reports. Thank you. Grace heffner, retired, Stamford, NY 12167

Yahoo Mail: Search, Organize, Conquer

Grace Bonacci — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Grace Bonacci Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the disclosure of information the same. There is no need to change it. It hurts more than it helps.

Grace Calhoun — Jun 19, 2026
Subject: S7-2026-15 Comments From: Grace Calhoun Affiliation: Jun. 19, 2026 Common Sense! Accountability!

Grace Miller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Grace Miller Affiliation: Jun. 19, 2026 This is a Disgrace. Once again, catering to the rich and putting the boot into the working class. SHAME on you.... We see you!

Grace Weatherly — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Grace Weatherly Affiliation: Jun. 19, 2026 Please vote against semi annual reporting. In today's "information age" having less information for stockholders and investors makes no sense. The burden of reporting has never been easier for publicly traded companies to bear and allows mistakes and misfeasance to be discovered and corrected sooner.
Grace Weatherly
3212 Clubview Dr.
Argyle, TX 76226

Gracie Dierssen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gracie Dierssen Affiliation: Jun. 19, 2026 If we are going to change reporting, change it in the opposite direction! Require monthly reporting instead of semi-annual! Semi Annual reporting only favors ultra wealthy investors and will ruin our retirement accounts.

Graden Betz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Graden Betz Affiliation: Jun. 19, 2026 Graden Betz
Retired Engineer
Navasota, TX

I worked hard for over 40 years to save for retirement. The information available and transparency of required quarterly reporting was valuable when evaluating investment options during my working career. Because I'm retired picking the right investments is even more important to preserve the source of my income.

Going to semiannual reporting by publicly traded companies will be detrimental to the growth of investments that the public sector depends on. I am in favor of the SEC keeping the requirement for

quarterly reporting.

Regards,
Graden Betz

Sent from my iPhone

Grand Master Fox — Jun 19, 2026
Subject: S7-2026-15 Comment From: Grand Master Fox Affiliation: Jun. 19, 2026 My name is J.J. Fox, I'm a retired Industrial Mercenary from Fort Worth Texas. During my 30+ years of providing contract services for corporate America I was required to provide accurate and timely reports and invoicing or I didn't get paid.

I believe the proposed reduction in the frequency of corporate 8k form submissions would be grossly unfair to the millions of Americans currently required to report earnings to the IRS on a quarterly basis.

It would be a slap to the face of every hard working man and women forced to become a contract laborer because a corporate executive decided to maximize profit. They layoff employees to reduce payroll and insurance costs in favor of outsourcing the jobs under contract (without insurance benefits) to many of the same workers they just fired.

With so many Americans currently struggling to survive with the ever increasing cost of living, throwing corporate executives a bone without simultaneously reducing the filing requirements imposed by the IRS on contractors is beyond inhumane... It's another broken straw on the camels back while corporate executives plan to replace human dignity with employbots.

We all know the IRS won't play ball so do the right thing, which in this case is nothing. How hard can that be?

=^.^= ©2026

Grant Bennett — Jun 19, 2026
Subject: S7-2026-15 From: Grant Bennett Affiliation: Jun. 19, 2026 It should remain quarterly. It needs to be quarterly to be at all accurate. It should probably be more often, to be honest.

-Grant Bennett

Greer Kabb-Langkamp — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Greer Kabb-Langkamp Affiliation: Jun. 19, 2026 My entire life savings is dependent on the market...quarterly disclosures helps me and my financial advisor make informed careful decisions. In this horrible time under the demented dictator, rapid changes can affect life savings in terrible ways. KEEP THE REQUIRED QUARTERLY REPORTING to protect the average American.

Greg A Steinke — Jun 19, 2026
Subject: S7-2026-15 From: Greg A Steinke Affiliation: Jun. 19, 2026 No reason to change what is already working just fine. Dr. Greg A Steinke, Independent Composer and publisher, Depoe Bay, OR

Sent from my iPad Air 11”
If you wish to call: 541-418-1182

Greg Clyde — Jun 19, 2026
Subject: S7-2026-15 Comment From: Greg Clyde Affiliation: Jun. 19, 2026 Keep the quarterly reports

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Greg Katzner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Greg Katzner Affiliation: Jun. 19, 2026 If the system is'nt broke, then it doesn't need to be fixed. If it is, then make it better for the country! Not the politicians, and wealthy. The country needs MORE ACCOUNTABILITY! NOT LESS!

Sent from my iPhone

Greg Lix — Jun 19, 2026
Subject: S7-2026-15 Comments From: Greg Lix Affiliation: Jun. 19, 2026 Our country needs to continue to require quarterly reporting. We have to know what is happening with our investment money. We don’t need to give the rich the opportunity to steal from the poor.

Sent from my iPhone

Greg Mason — Jun 19, 2026
Subject: S7-2026-15 From: Greg Mason Affiliation: Jun. 19, 2026 Do not end quarterly reporting. Big business and it's CEO's have repeatedly proven they cannot be trusted.
G.A. Mason, retired, Flagstaff, AZ.

Greg Middag — Jun 19, 2026
Subject: S7-2026-15 Comments From: Greg Middag Affiliation: Jun. 19, 2026 Public companies have an obligation to be as open and transparent as possible. Revealing in formation to keep the public abreast on actions that affect us as individuals and communities is more important than now than ever before especially with the development of new technologies including AI. We must have more oversight moving forward. Suggesting companies be allowed to hide behind a six month curtain instead of a three month window for public scrutiny is dangerous the SEC should be moving in the opposite direction. You should be working to protect private citizens not providing more screens for corporations and other public companies.

Greg Middag
Sent from my iPad

Greg Penchoen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Greg Penchoen Affiliation: Jun. 19, 2026 Do NOT let companies hide. Keep the quarterly reporting standard in effect!

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greg ringness — Jun 19, 2026
Subject: S7-2026-15 Comments From: greg ringness Affiliation: Jun. 19, 2026 This is a big Scam that will be played on the citizens that invested in there company to help them grow, and they return this be hiding there down fall for six months and sticking it to the shareholders, while they and there friends can bail out before the price fall that is insider trading !

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greg schaller — Jun 19, 2026
Subject: S7-2026-15 Comment From: greg schaller Affiliation: Jun. 19, 2026 Where does this benefit the very investor that isn't a billionaire, but trying to invest for their future. This is just eliminating more transparency, that the every day investor deserves! What happened to investment companies acting in the best fudiciary interest of their clients!!

Regards,

Greg Schaller
Cell 630-917-4466

Greg Stahlnecker — Jun 19, 2026
Subject: S7-2026-15 From: Greg Stahlnecker Affiliation: Jun. 19, 2026 To many people lost their life savings in Enron, for the SEC to roll back protection for the average Joe's. Accountability is missing throughout this administration's policies.

Yahoo Mail: Search, Organize, Conquer

Greg Tafel — Jun 19, 2026
Subject: S7-2026-15 From: Greg Tafel Affiliation: Jun. 19, 2026 Self regulation has never worked. Greed and graft are powerful temptations and easily made happen without oversight, accountability, and regulation. It is imperative you continue quarterly reporting. Greg Tafel, small business owner in Florida.

Sent from my iPhone

Greg Voth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Greg Voth Affiliation: Jun. 19, 2026 Hello:

SEC rule (S7-2026-15) would be a BIG FAIL for the American people! Keep public companies reporting their earnings quarterly for transparencies sake!

Greg Voth
Jersey City, NJ 07307
201-273-2434
gregvoth@gmail.com

Gregor Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gregor Smith Affiliation: Jun. 19, 2026 Financial disclosures of the corporations need to be published each quarter. The financial savings for these corporations is less of a concern than their ability to do business without the public having accessibility to their practices

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Gregory Barsanti — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gregory Barsanti Affiliation: Jun. 19, 2026 Quarterly at a minimum as an educational tool, monthly is better !!

Sent from my iPhone

Gregory Currier — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gregory Currier Affiliation: Jun. 19, 2026 Keep the reporting quarterly!!! Too much potential for abuse if it’s not reported on a frequent basis. There is a reason these rules were put in place, and it seems there are many more reasons to keep the status quo.

Sent from my iPad

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gregory d lustberg — Jun 19, 2026
Subject: File No. S7-2026-15 From: gregory d lustberg I believe the status quo best serves the interests of the majority of investors and should not be changed.

Gregory Demarco — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gregory Demarco Affiliation: Jun. 19, 2026 #FFascismAndFascists #NoApartheidAnywhere # ****OffBanksters # ****Inequality

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Gregory Hill — Jun 19, 2026
Subject: S7-2026-15 From: Gregory Hill Affiliation: Jun. 19, 2026 Keep quarterly

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Gregory Lawrence — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gregory Lawrence Affiliation: Jun. 19, 2026 Most Americans correctly believe that the stock market is rigged against the public and they are largely justified in this belief. Those with influence and knowledge continually outperform the average investor not because of superior analytical insight but rather because they have access to better information that is nearly impossible to police. This proposal is another step in the direction to disadvantage the average investor and enrich insiders. The fact that this is even being considered is absurd.

Sent from i Pad

Gregory M. Lawrence
(317)850-7525

Gregory Scott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gregory Scott Affiliation: Jun. 19, 2026 I'm an investor and want to keep the current reporting timeframes. It not too big of a burden to help transparency to us, the owners.

Greg Scott, PMP, AICP, RSP1
gregoryascott00@gmail.com
(503)970-0278

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gregory segarra — Jun 19, 2026
Subject: S7-2026-15 Comments From: gregory segarra Affiliation: Jun. 19, 2026 Wall Street is a casino twice we have met these backers run thier businesses without oversight and it broke the economy. It the last Great Recession no one went to jail and no one was executed for stealing. We need to being back capital punishment for financial crimes the same way brand theft auto can get you removed from the gene pool. I would suggest people read 1929 and the big short . Sec better make sure that if this happens again the American people will come looking for the people who ****ed the American public once again.
Do not let this stupid idea pass if it does we will hold people at the sec personally responsible for this ultimately avoidable situation

sent from Pocket Mainframe Gregory Paul Segarra
7189090057
“Be concerned not in defeating others but in not being defeated. “Sukahara Gautama ‘really old samurai

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Gregory Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gregory Smith Affiliation: Jun. 19, 2026 As a lifelong investor, I oppose any proposal to relax quarterly reporting requirements.

Gregory P. Smith
Saint Leo, FL

Gretchen Berger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gretchen Berger Affiliation: Jun. 19, 2026 To do this is clearly another move toward allowing larger corps and their execs to hide information the public needs to make decisions regarding investing in a PUBLICILY traded company.

Gretchen Cole — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gretchen Cole Affiliation: Jun. 19, 2026 My name is Margaret Cole, and as a retired person, I rely on investment income to pay my bills. The 6-month blackout period will be bad for the millions of older Americans who do the same. Why should publicly held companies be allowed to hide their financials from the public?!

Thank you

Margaret Cole

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gretchen saboda — Jun 19, 2026
Subject: S7-2026-15 Comment From: gretchen saboda Affiliation: Jun. 19, 2026 Keep the quarterly reporting. Keep transparency for ALL with consistent reporting. We deserve the quarterly reporting of our investments!
G Fowler
Public School Teacher
Business owner
Real Estate investor

Gretchen Vandewater — Jun 19, 2026

Subject: S7-2026-15 Comments From: Gretchen Vandewater Affiliation: Jun. 19, 2026 It is imperative that the SEC have complete access at all times to the book of big companies. They are in business for one thing, to make a growing profit margin. The love of money corrupts the soul of man, and those men exploit their consumers who may have no choice but to buy from them. DO NOT ALLOW BUSINESSES TO HIDE THEIR BOOKS. If the business practices are legal and fair, there is no need to hide them.

Sent from my iPhone

Guido Laudisa — Jun 19, 2026
Subject: S7-2026-15 Comment From: Guido Laudisa Affiliation: Jun. 19, 2026 Dear Sirs,

As a retail investor I already feel disadvantaged by high-frequency trading and by insider trading, openly perpetrated members of the government and their friends.

I urge you to keep the quarterly reporting requirement for publicly traded companies to maintain a decent level of transparency for retail investors like me.

It's your institutional duty. Abide by it.

Cordially,
Guido Laudisa.

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gulogulo — Jun 19, 2026
Subject: S7-2026-15 From: gulogulo Affiliation: Jun. 19, 2026 Keep the reporting quarterly !

Sent from ProtonMail, Swiss-based encrypted email.

Sent from Proton Mail for iOS.

Guy Goodine — Jun 19, 2026
Subject: S7-2026-15 From: Guy Goodine Affiliation: Jun. 19, 2026 Don’t forget history. If it’s working, leave it alone,

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Guy Haycraft — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Guy Haycraft Affiliation: Jun. 19, 2026 I am not wealthy, I have less than $200k in an IRA. I cannot afford to allow someone else to manage my savings and

investment income.
To change reporting prevents my fiduciary's ability to analyze the financial standing of a company by reviewing its financial performance. These documents give insight into the company's budget, revenue, profit and losses throughout a certain period of time. I can't afford to let an investment drop significantly reducing my meager savings because no quarterly report was there to prevent me from losing what little I have. I'm not the only person with small retirement savings accounts.
It is irresponsible to put so many people in danger of abject poverty and potentially homelessness, especially those of us who are are elderly. Do not screw us.

Gwen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Gwen Affiliation: Jun. 19, 2026 We want to hear how companies are doing so we can MAKE OUR OWN MINDS UP as to how we choose to back them. Insider trading is illegal, yet you seem hellbent to make it easier for them to do so. Hasn't this administration f#cked up our lives enough already?

Grow a set, and stop kowtowing to the octogenarian diaper don.

Gwen Hardie-Bauer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Gwen Hardie-Bauer Affiliation: Jun. 19, 2026 Oversight prevents corruption and fraud. We have seen the effects of deregulation of industry and financial systems. We need more accountability, not less. G. Hardie Bauer, RN

Yahoo Mail: Search, Organize, Conquer

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gwen uthus — Jun 19, 2026
Subject: S7-2026-15 Comments From: gwen uthus Affiliation: Jun. 19, 2026 Keep up the reporting…. Dark for 6 months… are you kidding?/ that’s just an excuse to do your dirty work. I’m newly retired and want all the facts. This administration is all about doing things behind closed doors…they haven’t drained any swamp, they have dug a hole and made a big one…we say NO MoRE!!
Gwen Uthus

Sent from my iPhone

Gwendolyn Hulgan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Hulgan Affiliation: Jun. 19, 2026 No!! Quarterly reports are needed!! Keep everyone accountable. There's enough corruption now and doors do not need to be opened to give the opportunity for more. Thank you.

Gwendolyn ODay — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Gwendolyn ODay Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
I need full disclosure on my investments.

H T — Jun 19, 2026
Subject: S7-2026-15 Comment From: H T Affiliation: Jun. 19, 2026 Going dark for six months SHOULD NOT be an option. Investors deserve access to information about what they have taken risk on and thrown their lot in with. The SEC should be oriented to protecting all investors not helping insiders profit.

Halo Smart — Jun 19, 2026
Subject: S7-2026-15 Comments From: Halo Smart Affiliation: Jun. 19, 2026 No! The corruption in our executive branch and his family business's cannot be the model for thee nation. American taxpayers have bailed out and been on the hook for cooperate malpractice from the 08 subprime to Enron — we need quarterly data to judge the threat of the company and economy— transparency is needed for a stable economy— without stability, transparency we invite corruption which destroys investor trust and economic system— don’t trade that for short term savings

Sent from my iPhone

Hanahn korman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Hanahn korman Affiliation: Jun. 19, 2026 As an investor, I STRONGLY opposed extending the time between financial reporting of publicly traded companies beyond quarterly.

C. H. Korman
2409 4th Ave.
Seattle, WA. 98121

Hare Phil — Jun 19, 2026
Subject: S7-2026-15 Comment From: Hare Phil Affiliation: Jun. 19, 2026 NO! There is no good reason to postpone reporting

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Harold Hilty — Jun 19, 2026
Subject: S7-2026-15 From: Harold Hilty Affiliation: Jun. 19, 2026 What are the ridiculous salaries for if not to ensure their filings comply with all guidelines?

Harold Pope — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harold Pope Affiliation: Jun. 19, 2026 Another Trump administration SCAM. Fat city for the super rich insiders and scraps for the rest of us. Nothing like

playing on the downside of an uneven playing field all game, every day.

Harold R Linde — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harold R Linde Affiliation: Jun. 19, 2026 Visibility must be maintained.

Sent from my iPhone

Harold Thompson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harold Thompson Affiliation: Jun. 19, 2026 Only creating a larger windows opportunity for insider sell off. Benefitting the smaller group of large investors.

Harriet Word — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Harriet Word Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't do this please! Or are yall in bed with Trump on this?

Harriett Speight — Jun 19, 2026
Subject: S7-2026-15 From: Harriett Speight Affiliation: Jun. 19, 2026 Do not reduce the reporting times. Crooks. Like Trump will take advantage always!
Tax the billionaires!

Harry & Lois Booth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harry & Lois Booth Affiliation: Jun. 19, 2026 Yes, We are registered voters in Citrus County Fl. And as stockholders we want quarterly reporting . Thank you .
Mr and Mrs Harry Booth

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harry Ervin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: harry Ervin Affiliation: Jun. 19, 2026 Harry Ervin ,Truck driver ,Ohio. No this needs to remain just the way it is we the ppl are tired of things like this being hidden from public and as this states we are left holding the bag

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Harry Griffin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harry Griffin Affiliation: Jun. 19, 2026 Keep the reporting! Keep the playing field level for all of us, not just 1%. We all deserve that respect!
H Griffin

Sent from my iPhone

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harrylg2 — Jun 19, 2026
Subject: Comment on S7-2026-15 From: harrylg2 Affiliation: Jun. 19, 2026 Keep the reports quarterly!

Sent from my Galaxy

Hartmut Broring — Jun 19, 2026
Subject: S7-2026-15 Comments From: Hartmut Broring Affiliation: Jun. 19, 2026 As an investor I prefer to have a cost look at income reports etc. every there 3 months.

Harvey Sprayberry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Harvey Sprayberry Affiliation: Jun. 19, 2026 We too often forget the past. The '60s were turbulent time of severe financial abuse, the reason for changing to quarterly reporting. If anything current abuses show that we need more frequent reporting, even monthly. Do not reduce the amount of reporting and give them more time.
Harvey Sprayberry

Harvey Sprayberry
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Heath McBride — Jun 19, 2026
Subject: S7-2026-15 Comments From: Heath McBride Affiliation: Jun. 19, 2026 Companies already have the advantage when it comes to this information. They didn’t need yet another way to manipulate the market.

Vote NO on allowing companies to report every 6 months instead of quarterly.
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heathmcbride.com
heath@heathmcbride.com

Heather — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heather Affiliation: Jun. 19, 2026 As a stock holder who relies on her holdings as a retirement plan it is crucial we have insight into the companies of which we are invested. To go to 6month reports would be disastrous for independent holders. We'd be investing blind.

Heather Brennan — Jun 19, 2026
Subject: S7-2026-15 From: Heather Brennan Affiliation: Jun. 19, 2026 My name is Heather Brennan, I am a Nuclear safety technician working in Nuclear power plants across the country, and I live in Mineral, Virginia. Although our country boasts about a historically, strong and robust economy, and how capitalism is our strongest economic tool, the past several decades have shown us that capitalism has given way to object corporate greed. Time and time and time again, we have seen big corporations be much more concerned about their profit margins and their optics, rather than their employees, the environment, the community, the quality of their products, and the moral values that a large business leader should have. This trend needs to have guard rails, it needs to be regulated, and it needs a watchdog with teeth. BIG teeth. Quarterly reporting is the BARE minimum that these greedy and selfish companies should be held accountable to. The days of Reaganomics (deregulation & carte blanche capitalism) are over, and considering how much money these companies happily squeeze out of the people, I think transparency and quarterly reporting of their financials needs to be absolutely mandatory.

Heather Brennan
Sent from my iPhone

Heather Carey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heather Carey Affiliation: Jun. 19, 2026 As a budget analyst, I'm responsible for reporting out to my office monthly. It is part of my financial duty to keep our bosses informed and our associated coworkers who depend on that financial information to do their job, like make purchases and plan programs. If they have no idea what is going on with the money, they can't do their job properly. The same goes for investors and others who depend on these quarterly reports (consumers)...they are your customers and help drive investments. We have computers, programs, and have started instituting AI. There is absolutely no reason to hold off reporting quarterly. None, except to keep the public in the dark and that is a bad practice. It should be illegal. I have 36 years in the business of financial reporting.

Heather Carey

Yahoo Mail: Search, Organize, Conquer

Heather Hajek — Jun 19, 2026
Subject: S7-2026-15 Comments From: Heather Hajek Affiliation: Jun. 19, 2026 My name is Heather Hajek. I am a Business Owner, Entrepreneur and Investor. I feel quarterly reporting is important indicator for a businesses health. Yes, there may be periods of profit and loss, but through quarterly reporting, you can track the overall health of the business, rather than being blindsided when it's too late to make adjustments for the betterment of the business. It would make me reconsider where and what I'm investing in.

Heather Heskett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Heather Heskett Affiliation: Jun. 19, 2026 To the Securities and Exchange
I have not seen any evidence that this change will aid in transparency. It looks like you want to hide something from the very people that pay your salary. Keep the reporting as it is now. If you keep pushing this, it will be convincing that you are or want to hide something. Keep the transparency as it is.

Heather Ingram — Jun 19, 2026
Subject: S7-2026-15 Comments From: Heather Ingram Affiliation: Jun. 19, 2026 We need complete transparency in these important decisions to ensure
the legality and morality are followed.

Heather Kimura — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heather Kimura Affiliation: Jun. 19, 2026 Keep reporting Quarterly. It makes a difference.

Heather Kimura

Sent from my iPhone

Heather Kimura — Jun 19, 2026
Subject: S7-2026-15 From: Heather Kimura Affiliation: Jun. 19, 2026 Maintain quarterly reporting.

Heather Kimura

Sent from my iPhone

Heather Nelson — Jun 19, 2026
Subject: File No. S7-2026-15 From: Heather Nelson I oppose this change. Public owned companies should operate in transparency. Changing this rule will only impact those not large enough or privileged enough to have the data sooner. If a company thinks financial reporting for public companies is too rigorous then they can stay a private company. There are costs to that new capital

and transparency to you existing and future shareholders is one of those costs.

Heather Powers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heather Powers Affiliation: Jun. 19, 2026 I am a small business owner. Filing quarterly forces me to look into the working of my company's financial holdings. Waiting 6-12 months is unacceptable, it's like flying with a blindfold on. It's unsafe & I sure would not trust the pilot!

We need trustworthy & honest ceo/cfos, not crooks or lazy businesses looking to cheat the system & the American tax payers.

Cheers,
Heather K Powers-MA Historical Craft
Creative Organizer, ISA Appraiser and Advisor for Craft & Design Collections
CreativelyOrganizedSpaces.com Questions? email info@hkpowerstudio.com | p 240 778 2804 (Voicemail only)
2026 is the year of Craft! Learn more & support https://www.handwork2026.org

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Heather Roberts — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Heather Roberts Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Any company trading stocks to the public should be fully transparent about the performance of those investments. There is too much false information circulating that make it difficult to know what investments are legitimate.

Heather S — Jun 19, 2026
Subject: S7-2026-15 Comments From: Heather S Affiliation: Jun. 19, 2026 Corporations have proven they have to be held accountable. Otherwise they will happily harm anyone they can. This would be a horrifically stupid move.

Heidi Arbury — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Arbury Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please actually provide transparency to allow investors to make informed decisions. it seems underhanded to hide such information- is this because we shouldn't know what's happening?
again I urge you to provide quarterly report reports as was done in the past under President Biden.

Heidi Crockett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Heidi Crockett Affiliation: Jun. 19, 2026 Quarterly reporting is

essential for making sound investment decisions. Isn't this the very thing the SEC exists for? As a CPA who has worked for corporations for over 30 years, I implore you to retain quarterly reporting.
Heidi Crockett, CPA

Peace & Love,
Heidi

“Let the Beauty we Love Be What we Do” - Rumi

Heidi Erb — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Erb Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposal will hurt investors by restricting transparency, widening the data gap between insiders and the public, and making it harder to spot operational trouble.
These companies need to be kept accountable by continuing to submit quarterly reports.

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heidi m barclay — Jun 19, 2026
Subject: S7-2026-15 Comments From: heidi m barclay Affiliation: Jun. 19, 2026 This is yet another way to hurt the everyday American investors! Trump needs to change this!

Sent from my iPhone

Heidi Michaels — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heidi Michaels Affiliation: Jun. 19, 2026 There are many reasons that companies should be required to produce quarterly reports. Transparency is one of the biggest reasons - especially in today’s financial climate. Investors need to be able to assess a company’s financial health more than once or twice a year. There is also a considerable need for individuals and organizations to assess the health of a company and projected research/project support.

Heidi M.

Heidi Sanger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Sanger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are important to many investors, please keep the requirement to publish them.

Heidi Shirley-Hawes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heidi Shirley-Hawes Affiliation: Jun. 19, 2026 Quarterly reporting is better than waiting longer to know/see fluctuations. It can help in decision-making:

Transparency is important and consistent and frequent communication is key. Do not lengthen the time of mandatory reporting.

Heidi Tarr — Jun 19, 2026
Subject: S7-2026-15 From: Heidi Tarr Affiliation: Jun. 19, 2026 We need to continue with quarterly reporting and independent auditors to prevent fraud. The penalties need to remain strict to avoid the temptation to manipulate stock prices by hiding loses.

Heidi Tarr
Maine

Sent from my iPhone

Heidi Witte — Jun 19, 2026
Subject: S7-2026-15 Comment From: Heidi Witte Affiliation: Jun. 19, 2026 My name is Heidi Witte- I am self employed.

I am requesting that the SEC keep the existing quarterly reporting by companies in the stock market. This important to me because I feel big business has been given too many concessions already and every American should have more transparency into company reports, not less.

Sent from my iPhone

Helen Effron — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Helen Effron Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Making reporting mandatory only every six months, makes it hard for investors to make timely, informed decisions.
People without access to the information they need to make good investment decisions will likely be harmed financially by this change.
Thank you for considering this input.

Helen Keaney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Helen Keaney Affiliation: Jun. 19, 2026 I actually feel these guys should be checked monthly but would settle for quarterly....they have too much time to pull their shady deals if only monitored twice a year. To the Securities and Exchange Commission:

Helen Kerwin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Helen Kerwin Affiliation: Jun. 19, 2026 Stop hiding

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Helen Mabry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Helen Mabry Affiliation: Jun. 19, 2026 We need transparency and continued accountability.
Please continue quarterly reporting.

Sent from my iPhone

Helen Perin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Helen Perin Affiliation: Jun. 19, 2026 Greetings from a fierce activist.

We need more sunshine, not less. Let's do everything we can to tamp down the fraud epidemic in this country. One thing to do would be to keep the reporting quarterly.

Sincerely,

Helen Perin

Helen Piotter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Helen Piotter Affiliation: Jun. 19, 2026 I demand compliance when th the present law, on the books, and for GOOD ECONOMIC reasons.
Helen Piotter

Sent from my iPhone

Helen Pool — Jun 19, 2026
Subject: S7-2026-15 Comment From: Helen Pool Affiliation: Jun. 19, 2026 I am retired and have a pension! It relies on the stock market, to keep our portfolio in great shape!!! You MUST keep this to the Quarterly reports!!! My name is Helen Pool and I am retired from SERS! Please keep it the way it is!

Helen Schweda — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Helen Schweda Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: this latest SEC proposal will Harm many Americans. It will Encourage Cheating, doing things underhanded, much would be in the dark period. Instead the SEC Must Continue to be open & above board. Transparency IS THE KEY TO HONESTY!

Henrietta Babb — Jun 19, 2026
Subject: S7-2026-15 From: Henrietta Babb Affiliation: Jun. 19, 2026 Corporations need to be responsible. Quarterly signed reporting needs to continue to protect everyone

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Henrietta Walker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Henrietta Walker Affiliation: Jun. 19, 2026 I support the quarterly reporting!

Henry — Jun 19, 2026
Subject: S7-2026-15 From: Henry Affiliation: Jun. 19, 2026 Despite the onerous burden put on the CEO, it is imperative to maintain the quarterly signing of the reports.

Henry Grimmett

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henry bishop — Jun 19, 2026
Subject: S7-2026-15 Comment From: henry bishop Affiliation: Jun. 19, 2026 Retired OB . Trying to survive on pension alone. The market should reflect those who make up the market equally . It is not a slave/ master economy for Caucasians or any equal American .

Sent from my iPhone

Henry Clifton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Henry Clifton Affiliation: Jun. 19, 2026 Remember your oath.
Henry Clifton, Indy of VA

Thank you.
W/R,
Henry

Please excuse 'typos'.

Henry Clifton

Henry Fuentez Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Henry Fuentez Reading from my Motley Fools material I was alerted to this reporting situation and as a new and learning investor it's very disturbing. Quarterly reports on the companys you are invested in or researching gives valuable information and sometimes is not frequent enough! Realistically more reporting could be excessive but less reporting is not the way to go.

Henry Kicklighter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Henry Kicklighter Affiliation: Jun. 19, 2026 Stop robbing workers for your billionaire bosses. Or keep robbing. We'll all see what happens.

Sent from my iPhone

Henry Stock — Jun 19, 2026
Subject: S7-2026-15 Comments From: Henry Stock Affiliation: Jun. 19, 2026 Any arrangement that reduces information available to the public is bad for the market.

Henry Stock
14 Strawberry Lane,
Morristown, NJ 07960
Home Phone: 973-984-5687
Cell Phone: 973-610-7314

Herman M. Winkels Jr — Jun 19, 2026
Subject: S7-2026-15 Comments From: Herman M. Winkels Jr Affiliation: Jun. 19, 2026 I depend on my investments, not their 'inconvenience' since internally all reports are up-to-the-minute. It is actually easier now to do quarterly reports than 20 years ago with less computers used.

Herman M. Winkels Jr.
700 1st Street, Apt 15V
Hoboken, NJ. 07030

Hibiscus Ch — Jun 19, 2026
Subject: S7-2026-15 From: Hibiscus Ch Affiliation: Jun. 19, 2026 Keepitquarterly!!!

Hilarie Kavanagh — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Hilarie Kavanagh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposal to withhold quality information for six months at a time is an absurdity. I want to know who benefits from this proposal, certainly not individual investors like myself.

Hilary Christo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Hilary Christo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not cripple the efforts of the everyday citizen to secure security for themselves and their future generations!

Holden Farmer — Jun 19, 2026
Subject: File No. S7-2026-15 From: Holden I'm a farmer in Ga. Please keep the quarterly reports, I have some stocks and they are part of my financial plan along with a small social security. The reports are a part of my decision making for my retirement. Thank you, Holden

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Holly Biggins — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Holly Biggins Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not take away important information from individual investors. Why would this even happen? No.

Holly Hagelin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Holly Hagelin Affiliation: Jun. 19, 2026 If you don't know your history, or learn from it, you are bound to repeat it. Do NOT switch to semi-annual reporting! Keep it at quarterly reporting & keep our economy strong.
Corporate greed should not be a deciding factor in changing this.

Sent from my iPhone

Holly Muehlhausen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Holly Muehlhausen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't stop quarterly reporting! It would allow companies to hide vital information from us everyday investors, the retail investors. We are already subject to the least amount of information! We depend on the information provided by quarterly report.
Please don't cut off our legs.
Thank you!
Holly Muehlhausen

Holly Wagner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Holly Wagner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am against this proposal. As I am reaching an age where I planning for retirment. I want to make sure all my funds are being accounted for and taken care of. I worry about fraud and abuse with this change. A lot can happen in todays world quickly and less updates risk me loosing accounts I have worked hard to build and destroy retirement plans.

Holly Wray — Jun 19, 2026
Subject: S7-2026-15 Comment From: Holly Wray Affiliation: Jun. 19, 2026 Any business should reconcile quarterly and report. This half year proposal will damage current knowledge and would

only benefit companies who want to hide something.

Holmes — Jun 19, 2026
Subject: S7-2026-15 From: Holmes Affiliation: Jun. 19, 2026 With the state of our government I believe what we have today should stay the same not be changed.

Sent from my iPhone

Home — Jun 19, 2026
Subject: S7-2026-15 Comment From: Home Affiliation: Jun. 19, 2026 This is bad for investors. It will weaken the confidence of investors considering entry into investment.

Once again, NO do not do this.

Ernie

Honnie Sorenson-Freyer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Honnie Sorenson-Freyer Affiliation: Jun. 19, 2026 Quarterly.

Sent from my iPhone

Hope Martin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Hope Martin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This has happened before in our Country and it has caused untold misery to investors and caused people to lose everything! Say "NO' TO RULE S7-2026-15!

Hope Toelken — Jun 19, 2026
Subject: S7-2026-15 From: Hope Toelken Affiliation: Jun. 19, 2026 Why would the SEC push to re-open the doors to fraud? How much money has changed hands to propose reducing accountability to investors? UNACCEPTABLE!!!!!

Howard Thurman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Howard Thurman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Having financial information allows us to make logical choices with stocks,etfs, etc.

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howertondm — Jun 19, 2026
Subject: S7-2026-15 Comments From: howertondm Affiliation: Jun. 19, 2026 The proposed reporting change is criminal. There needs to be a class action lawsuit to stop this reduction in transparency.

Sent from my iPhone

Howie Van Ginkel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Howie Van Ginkel Affiliation: Jun. 19, 2026 Please keep our public companies reporting quarterly so individuall investors have information available to make good decisions on our stock portfolio!

Sent from Howie's iPhone

Huan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Huan Affiliation: Jun. 19, 2026 Huan Choo, Hygienist.
There needs to be some accountability. It needs to have quarterly reports!

Huan

Hubert - Linda Badgley — Jun 19, 2026
Subject: S7-2026-15 From: Hubert - Linda Badgley Affiliation: Jun. 19, 2026 Save quarterly reporting!

Sent from my iPad

Hugo Uyttenhove — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Hugo Uyttenhove Affiliation: Jun. 19, 2026 Accountability includes frequent disclosures to investors. In a fast changing world economy, it is ever more important to track the value of companies such that trends may become apparent. Only then can investors make optimal decisions.

I strongly urge that quarterly reporting remains mandatory.

Sent via mobile app

HW Wallace — Jun 19, 2026
Subject: S7-2026-15 Comments From: HW Wallace Affiliation: Jun. 19, 2026 Keep the Reports Quarterly.

I Choose — Jun 19, 2026
Subject: S7-2026-15 Comment From: I Choose Affiliation: Jun. 19, 2026 I rely on this information for my retirement and taking this away from me and my family is the last straw.

I Townsend — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: I Townsend Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the reporting quarterly!

Ian Royal — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ian Royal Affiliation: Jun. 19, 2026 I'd make it monthly, as it presents a clearer picture.

Ian Stedman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ian Stedman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You are already allowing rampant illegal naked short selling in the US market. Most of you already belong in prison. Do not escalate this with further negligence.

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ianv — Jun 19, 2026
Subject: S7-2026-15 Comment From: ianv Affiliation: Jun. 19, 2026 Ian Vollmar. Keep the quarterly reporting

Sent from my Galaxy

Iclal Atay — Jun 19, 2026
Subject: S7-2026-15 Comment From: Iclal Atay Affiliation: Jun. 19, 2026 These are very uncertain times. I am a retired engineer with a child who has serious health issues and cannot work. I have to ensure my child has enough financial resources after I pass away. I urge to keep the reporting requirements quarterly.

Sincerely,
Iclal Atay
Retired Engineer

New Jersey

Ida Cahill — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ida Cahill Affiliation: Jun. 19, 2026 This will hurt the small investors. We need more transparency not less. Believe history

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Ilene goldberg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ilene goldberg Affiliation: Jun. 19, 2026 Transparency is critical. Keep disclosure quarterly. CEOs need to regularly sign off on their representations. It's hard enough for ordinary citizens to figure out what's going on in a company as it is.

Ilene and Paul Goldberg

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indiantownvic — Jun 19, 2026
Subject: S7-2026-15 Comments From: indiantownvic Affiliation: Jun. 19, 2026 Keep quarterly reports.

Victor A. Abreu
Proud Member Of
The
INDIANTOWN VETERANS
ASSOCIATION

Individual 50 years financial experience — Jun 19, 2026
Subject: File No. S7-2026-15 From: Individual Pulling the wool over investors eyes is another step by government that compromises all investors. This has been tested in England and it does not work. The governments role should be to support transparency not diminish it. Kindly do the right thing and DO NOT pass this legislation. Thank you. Frank J. BeFay iii

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inkohh8 — Jun 19, 2026
Subject: S7-2026-15 From: inkohh8 Affiliation: Jun. 19, 2026 With their tremendous profits these companies can easily afford to comply with quarterly reporting for transparency. You keep inching toward making corporations sovereign entities --KNOCK IT OFF! josh; MA

Irene Paynter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Irene Paynter Affiliation: Jun. 19, 2026 We need more accountability and transparency, a closely monitored system for the people, my name is Irene Paynter retired corrections in the state of Oregon.Thank you

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Irene Sivavajchaipong — Jun 19, 2026
Subject: S7-2026-15 Comment From: Irene Sivavajchaipong Affiliation: Jun. 19, 2026 Keep the reporting to quarterly! How can I or my financial advisors (in their claimed fiduciary capacity) make any recommendations regarding what they want me to buy without current information.

Irene Sivavajchaipong, retired.

Sent from my iPad

Irene Wheeler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Irene Wheeler Affiliation: Jun. 19, 2026 Irene Wheeler. Senior, retired. I depend on quarterly reports from my investments to determine assets and long term stability. They let me know if my investments should be shifted to a more profitable portfolio. SEC, do the right thing. DO NOT change quarterly reporting.

Iris L. — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Iris L. Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This attempted plan is an outrage and an assault on those who depend on the government to monitor these companies and institutions and make sure that those companies and institutions appropriately respond to their investors.
We need the laws strengthened, not weakened for an oligarchy.

Iris L. Davis MD

Iris McKie — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Iris McKie Affiliation: Jun. 19, 2026 Iris McKie; Lithonia, GA; the fact that I have worked so hard to make a future for myself and my family and for this SEc to consider companies being allowed to hide information is unfathomable. I would hope that all concerned would have a heart for the people of this country and not allow corporations to take advantage of us. Put a stop to this madness

Sent from my iPhone

Irma Marzan — Jun 19, 2026

Subject: S7-2026-15 From: Irma Marzan Affiliation: Jun. 19, 2026 Keep the reporting quarterly, it's working! We know who would benefit, it's not US.

Irma Marzan
10033

Irvin Schonfeld — Jun 19, 2026
Subject: S7-2026-15 Comments From: Irvin Schonfeld Affiliation: Jun. 19, 2026 I want quarterly reporting. Six months between reporting deadlines is too long. I want the information I need to manage my investments in a timely way.

Irvn Schonfeld, Ph.D., M.P.H.

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isaak ahmed — Jun 19, 2026
Subject: S7-2026-15 Comment From: isaak ahmed Affiliation: Jun. 19, 2026 Isaak, senior adjudicator. this is a blatantly obscure act to further disintegrate the working class of the United states. Shame on you

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Isabella Maderic — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Isabella Maderic Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposal is bad for all investors, esp. us little ones. The way it is being done is safer for all. Less chance for fraud !

Israel Galindo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Israel Galindo Affiliation: Jun. 19, 2026 T!⁰p you make informed decisions, and that the SEC shouldn't take vital information away from you. DO NOT disclose any personal trading or investing information

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Ivan Jones — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ivan Jones Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Seriously, this is ridiculous. So now you going to make it overtly clear that elitist insiders can make the trade lucrative? Trends being defined predictable by the layman? What?

J — Jun 19, 2026
Subject: S7-2026-15 Comment From: J Affiliation: Jun. 19, 2026 My name is JP. Im a chef and if I gave reports only twice a year, I'd be fired. If anything, more info would probably be helpful to smooth things out. Creating the opportunity for even larger swings in the market is silly. Please do not change the status quo as it takes decision making of the people away.

Jon Pham 571-276-1186

J Buckley — Jun 19, 2026
Subject: S7-2026-15 Comments From: J Buckley Affiliation: Jun. 19, 2026 Please do NOT ALLOW COMANIES TO GO 6 MONTHS BEFORE REPORTING!! Why is this rule changing...to protect BIG CORPORATIONS! Please do not allow this tohappen...for ONCE THINK ABOUT THE EVERYDAY AMERICAN AND NOT BIG BUSINESS!
Joanne Buckley -retired

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

J Byrd — Jun 19, 2026
Subject: S7-2026-15 Comments From: J Byrd Affiliation: Jun. 19, 2026 To keep the performance of people's money a secret is highly unethical. We deserve to know exactly how our money is doing whenever we so choose. It's our money, not yours!

J Clifton Meek — Jun 19, 2026
Subject: S7-2026-15 Comment From: J Clifton Meek Affiliation: Jun. 19, 2026 The burden is on corporations to act properly, and on government to conscientiously affirm that they do. Easing reporting is antithetical to the necessary burden on corporations as well as government's performance of ensuring compliance with their own role.

jerry clifton meek • fifth street design • 510.414.8035
14641 lafayette circle • magalia, california • 95954-9654

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j early — Jun 19, 2026
Subject: Comment on S7-2026-15 From: j early Affiliation: Jun. 19, 2026 Let us keep the quarterly reports, it is the best way for stability in our markets. JP Early retired from Birmingham Fire and

Rescue as Lieutenant.

J Funk — Jun 19, 2026
Subject: S7-2026-15 Comment From: J Funk Affiliation: Jun. 19, 2026 I own a small business, northwoodstudios.
The Enron collapse illustrated how critical frequent accurate reports can be in moderating widespread disastrous consequences from bad actors.
The filing requirements are not onerous and the benefits are self evident. There is no up side to changing the schedule.

J Harbin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: J Harbin Affiliation: Jun. 19, 2026 Come on, guys. Just don't do this. Look at the data. Take care of the people, not the oligarchs. 🙄

Joan Harbin
Sent from my iPhone

J Harrington — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: J Harrington Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
this rule was put in place to protect investors from fraud and it has been working - why change it now? Leave it alone and keep us protected!

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j hearing — Jun 19, 2026
Subject: S7-2026-15 Comments From: j hearing Affiliation: Jun. 19, 2026 Giving businesses more time to hide encourages bad behavior. This allows more damage to be done before investors are able to identify that their money and trust is evaporating. Quarterly reports at minimum gives the public the information it needs to protect ourselves.

Sent from my iPhone

J KLIM — Jun 19, 2026
Subject: S7-2026-15 Comments From: J KLIM Affiliation: Jun. 19, 2026 If shareholders are the consumer of corporations (via stock investments) it's imperative that the SEC (and the USG) continue to protect the consumer. That's what our taxes are paying for. Keep the quarterly reporting. It keeps good companies strong, makes growing companies stronger, and helps keep not-so-strong or less than transparent companies from being able to mask performance truths. Protect millions of consumers of stock. Keep the quarterly reporting.
Thank you
James K from CT

J M — Jun 19, 2026
Subject: S7-2026-15 Comments From: J M Affiliation: Jun. 19, 2026 They should have monthly audits. If they sign a lie. They should lose everything. 10 year minimum prison sentence. There rich enough. Always trying to **** the worker's.

J Mertz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: J Mertz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm a retail investor, and I rely on quarterly reports to make decisions about my investments and valuable retirement savings. We need more transparency, not less. This only opens the door to greater undetected fraud.
I am vehemently opposed to this change.
Regards,
A distraught citizen and investor

J P — Jun 19, 2026
Subject: Regarding financial disclosures and six month delay From: J P Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I strongly oppose the proposal allowing public companies to delay full financial disclosures for up to six months.

Timely quarterly reporting is one of the few equalizers available to ordinary investors. Large institutional investors already benefit from expert networks, alternative data sources, private analyst access, and direct communication with corporate management. Retail investors depend on regular public filings to make informed decisions based on the same core information.

Reducing the frequency or timeliness of required disclosures would increase information inequality and weaken market transparency. It would also reduce accountability for public companies and make it more difficult for individual investors to accurately assess financial health, operational risks, and changing business conditions.

Transparent and consistent reporting requirements are essential to maintaining public trust in U.S. financial markets. Delaying access to important financial information primarily benefits those who already possess informational advantages, while disadvantaging smaller investors who rely on public disclosures.

I urge the Commission to reject any proposal that weakens timely disclosure standards or limits equal access to material financial information.

JH Parr
Atlanta GA

J R — Jun 19, 2026
Subject: S7-2026-15 Comment From: J R Affiliation: Jun. 19, 2026 Jonathan Ryan -retired. Quarterly reporting is the bare minimum for information about a company's performance. How are we to judge a company's performance and other attributes if nothing is reported. Seems like a recipe for another global financial crisis!

Jonathan

J ROOKS — Jun 19, 2026
Subject: S7-2026-15 From: J ROOKS Affiliation: Jun. 19, 2026 Less frequent reporting will encourage and enable more insider trading. Small investors, like me, will suffer.
Going backwards on this is obviously bad policy and should not even be considered.
Judy Rooks

Sent from my iPhone

J Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comment From: J Sullivan Affiliation: Jun. 19, 2026 John Sullivan, Data Analyst, Middletown CT : Allowing only twice a year reporting saves companies some reporting costs, but decreases the visibility that investors have into the financial health of the companies they invest in. This is especially true for non-professional investors, who would be put at a significant disadvantage to professional investors who have alternative sources of financial data available.

J T — Jun 19, 2026
Subject: S7-2026-15 From: J T Affiliation: Jun. 19, 2026 The quarterly reporting is essential to timely transparency and accountability. Semi annual reporting is a loss to investors and asset managers. I find it shocking that quarterly reporting is up for change to semi annual reporting.
Please keep the status quo . I object to the proposed change.

J. Nichols — Jun 19, 2026
Subject: S7-2026-15 From: J. Nichols Affiliation: Jun. 19, 2026 Knock it off right now. How much money do we have to give these pricks? Can we just get a dollar amount that we can write a check for and give them so they'll go away so they'll stop stealing from us? Seriously they need to be held to account every month as far as I'm concerned.

Jason Nichols
Denver, CO

JDN
#@#@Universe#@#@

J. Paul Giolma — Jun 19, 2026
Subject: S7-2026-15 Comment From: J. Paul Giolma Affiliation: Jun. 19, 2026 John P Giolma, retired. Keeping the reports quarterly, or even better, monthly, will help me make better decisions regarding my retirement funds.

Jpg

J. Paul Giolma, PhD
3239 Whispering Oak Trail
Farmers Branch, Texas 75234-2338
(c) 210-251-1703
sagiolma@swbell.net

J. R. Hartigan — Jun 19, 2026
Subject: S7-2026-15 Comment From: J. R. Hartigan Affiliation: Jun. 19, 2026 Quarterly reports are essential for informed investing.

Jac Colema — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jac Colema Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I would like to to still have quarterly reports on my investments.
Please colon the advantages against maintaining the current system.
Please consider the everyday investor and continue the system as is!
Thank you,
J

Jac Pel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jac Pel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: don't be corrupt and don't change the rules

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Jack — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jack Affiliation: Jun. 19, 2026 Not good. Trump wants to hid

anything that shows negative results of his administration. I say no.

Jack Brodbeck — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jack Brodbeck Affiliation: Jun. 19, 2026 Never Reduce Reporting.
Increase company transparency to monthly NOW. This will provide required transparency to help spot TRENDS - that need and require attention.
Thus fulfilling the SEC's critical and lawful responsibility.
Jack Brodbeck
Investor

Sent from my iPhone

Jack Burnett — Jun 19, 2026
Subject: S7-2026-15 From: Jack Burnett Affiliation: Jun. 19, 2026 To stop quarterly reporting is THE most IDIOTIC idea and the SEC knows this. It won't be like previous times if this passes, join time to follow

Sent from my iPhone

Jack Hamel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jack Hamel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is imperative that the retail investor continue to have access to quarterly reports as has been the case for decades. Change will cause great harm to average retail investors.

Jack Scarborough — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jack Scarborough Affiliation: Jun. 19, 2026 Not a good idea at all! It will help Crooks get even More Crooked! Cheats many who have struggled many years to save money to Invest. Every 6 months will lose people $$$ Money. Please do not do it!!….

Sent from my iPhone

Jack Steehler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jack Steehler Affiliation: Jun. 19, 2026 As a personal investor, I need up to date information to make informed decisions. Quarterly information is barely enough. Changing to a 6 month frequency would leave me making decisions "in the dark". I could not trust the markets with such a long gap in reporting. I urge you to keep required quarterly reporting.
John Steehler, retired.

Jack Wilson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jack Wilson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help you make informed decisions, and the SEC shouldn’t take vital information away from me.
Wall Street is infected with criminals and we should be moving markets to a more transparent future, not a less transparent one.
I personally condemn any SEC workers that support doing this, and since we all agreed property damage is violence, this is a violent attack on all Americans that must be stopped. Save the CAT.

Jacki Crowther — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jacki Crowther As a retiree on a fixed income I rely on my investments. As such I am very much opposed to SEC Proposal S7-2026-15. I think it's important that my financial advisor have access to quarterly reports.

Jackie Benster — Jun 19, 2026
Subject: Keep corporate quarterly reporting! From: Jackie Benster Affiliation: Jun. 19, 2026 Jackie Benster, retired, Seattle, Investor. I think the greedy weasels who run corporations should be forced to account for how their money is used and to show clearly who is benefiting. Changing the rule for fewer reports is just more leeway for them to cheat. BAD IDEA. DON'T DO IT!

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jackie brown — Jun 19, 2026
Subject: S7-2026-15 Comment From: jackie brown Affiliation: Jun. 19, 2026 Quarterly reporting is mandatory. Why would there be a need to change what works.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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jackie brown — Jun 19, 2026
Subject: S7-2026-15 Comments From: jackie brown Affiliation: Jun. 19, 2026 It is definitely suspicious, in my opinion, that this change is happening under this admin. The people are against the government making a change no business would be comfortable with. Why would this even be on the table? We were told you wanted to be on top of controlling and accounting for the people's money. This is not wise. I can think of no business that would avoid quarterly financial accountability. Why would you even consider this? Times are volatile enough! Stop! Jackelen Brown 415 NE Pinehurst Cir, Ankeny, Ia 50021

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jackie Carter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jackie Carter Affiliation: Jun. 19, 2026 SEC needs to keep teorting. This is not fair to everyone. Having the inside advantage, is unfair to people. Jacqueline Carter

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Jackie Hazeltine — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jackie Hazeltine Affiliation: Jun. 19, 2026 We are becoming the most backward country, failing on every level and now stripping of our life savings so that only the trillion dollar people rule

Sent from my iPhone

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jackie lewis — Jun 19, 2026
Subject: S7-2026-15 Comments From: jackie lewis Affiliation: Jun. 19, 2026 Keep reporting earnings at quarterly intervals. This allows for proper research and it's fair to everyone especially the little guys who are investing in their future on their own. Jackie Lewis, accountant

Sent from my iPhone

Jackie Parr — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jackie Parr Affiliation: Jun. 19, 2026 Reporting allows interested parties know how the company is doing. Otherwise only a handful of insiders would be prevy to the relevant information. Companies can have a bad quarter and not hide it. Simply speak to the numbers and the plan moving forward. This is how business works. This change would make investing riskier by leaving buyers and shareholders in the dark. Jackie Parr Marketing Coordinator

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Jackie Slaga — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jackie Slaga Affiliation: Jun. 19, 2026 This is unacceptable. Companies need to continue to provide transparency and be held accountable in a normal timeframe versus allowing insiders to bail if things go wrong prior to public. This is not necessary and only has downsides.

Jackie Slaga

Sent from my iPhone

Jaclyn Lewis-Croswell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jaclyn Lewis-Croswell Affiliation: Jun. 19, 2026 Corporations should report quarterly

Dr.Jaclyn Lewis-Croswell
Please forgive typos, this email was
Sent from my iPhone

Jaclyn Pasquale — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jaclyn Pasquale Affiliation: Jun. 19, 2026 My name is Jaclyn Pasquale and as a person invested in stocks this is a huge disadvantage for me and other investors. This rule holds companies accountable to their shareholders and provides transparency.

Jacob Condo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jacob Condo Affiliation: Jun. 19, 2026 I'm Jacob, I'm an Art Instructor for Special Needs Adults. I also work part time for a retail company their transparency with their finances kept them at least somewhat accountable to their employees. We need quarterly reporting. Enough is kept hidden in the dark behind board room walls, and we know by now no industry can be trusted to regulate itself.

Jacob Ilardi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jacob Ilardi Affiliation: Jun. 19, 2026 Quarterly!!!

Yahoo Mail: Search, Organize, Conquer

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jacqueline bernhard — Jun 19, 2026
Subject: Comment on S7-2026-15 From: jacqueline bernhard Affiliation: Jun. 19, 2026 Leave it alone. It does. It work for us.

Jacqueline Bissah — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Bissah Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investing in the dark for 6 months is not acceptable.
You need to stop your obvious bias for big corporations and lack of regard for citizens who want to take charge of their own lives.
A legitimate organization would rule in favor of sharing earnings reports quarterly.
Jackie Bissah

Jacqueline Bowers — Jun 19, 2026
Subject: S7-2026-15 From: Jacqueline Bowers Affiliation: Jun. 19, 2026 The rich & powerful people & the political parties they control with large campaign donations are above the law. There is zero accountability in our govt & for the billionaires & multi millionaires operating in the private sector. The CEOs of Enron should have been tried, prosecuted & imprisoned by 2002. It took 25 years to begin the process bring these con artists to justice & the SEC might let these crooks walk? There won’t be

any justice until the American people start demanding justice. The people in charge of our institutions like the SEC are corrupt & need to be replaced & put on trial for choosing to let these crooks walk.

Jacqueline Copeland Adkinson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Copeland Adkinson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more disclosures not less! We the people demand more!

Jacqueline Daigle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jacqueline Daigle Affiliation: Jun. 19, 2026 Hi, my name is Jaqueline Daigle and I have multiple investments in the stock market . I believe the SEC should continue to require quarterly filings to hold companies accountable to their shareholders. We deserve transparency in a timely manner to make educated choices with our investments.

Thank you,

Jacqueline Daigle

Sent from my iPhone

Jacqueline Poole — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jacqueline Poole Affiliation: Jun. 19, 2026 Would be not in our best interests to OK this and rob us of our rights.To the Securities and Exchange Commission:

Jacqui Tanner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jacqui Tanner Affiliation: Jun. 19, 2026 If any changes are warranted it would be to increase reporting to bi-monthly. The public needs to have timely updates on corporate

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Jacqui Tanner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jacqui Tanner Affiliation: Jun. 19, 2026 If any changes are warranted it would be to increase reporting to bi-monthly. The public needs to have timely updates on corporate. Jacqui Tanner

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Jake Hass — Jun 19, 2026
Subject: S7-2026-15 From: Jake Hass Affiliation: Jun. 19, 2026 I refuse to sit back and let corporate executives continue to take advantage of the people. This is how we get guillotines back, do you really want guillotines?

James — Jun 19, 2026
Subject: S7-2026-15 Comments From: James Affiliation: Jun. 19, 2026 Stop with the grifts and theft already. Enough of your BS. Seriously. Grow up and act like responsible adults. The time for being giggley little school boys stealing everyone's lunch money needs to come to an end. This is a prelude to theft and you know it. Enough.

James C. Wallace — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James C. Wallace Affiliation: Jun. 19, 2026 I support Quarterly reporting

Sent from my iPhone
Jim Wallace
Cell: 609-744-1190

James Chiarello — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James Chiarello Affiliation: Jun. 19, 2026 The thing about greed is, it consumes everything and everyone in its path.

The wealthiest people and corporations are robbing us blind, have bought our government so the laws favor them so much its not even funny. Are they satisfied? Of course not. They want more advantages and more loopholes and more laws which give them more opportunities to rob, pillage and extract more money from the other 98% of us.

This is just one of those examples of, “what can we do next to get richer?!”

This is total bull **** and should NOT be allowed.

James Currans — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Currans Affiliation: Jun. 19, 2026 Quarterly reporting is essential as the market moves faster than ever. Please maintain this critical regulatory framework.

Regards,
James

Sent from my iPhone

JAMES DENZLER — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JAMES DENZLER Affiliation: Jun. 19, 2026 Keep the reporting QUARTERLY.

Sent from my iPhone

James Emmerick — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Emmerick Affiliation: Jun. 19, 2026 The quarterly reporting lends to keeping the process honest. An American citizen is held accountable by laws by rules by orderly process. Financial institutions must also be held accountable
and quarterly reporting is one way to monitor their process procedure progress.... Respectfully submitted. James Emmerick, engineer

Yahoo Mail: Search, Organize, Conquer

JAMES FAULK — Jun 19, 2026
Subject: S7-2026-15 Comment From: JAMES FAULK Affiliation: Jun. 19, 2026 SEC, I very much believe that quarterly reporting should be left as is!
Thanks for your time.

James O. Faulk (Retired)

James Gerchak — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Gerchak Affiliation: Jun. 19, 2026 James Gerchak former retail Mgr letting companies underrorpt earnings or not reporting at all is a lesson in disaster

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James Grauser — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Grauser Affiliation: Jun. 19, 2026 This doesn't seem right or fair cuz the small guy is definitely going to take it in the behind they'll be holding the bag every time no matter what it's just another way for big business to get more out of us

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James Halbersleben — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Halbersleben Affiliation: Jun. 19, 2026 Why make companies financial situations more obtuse than they are? This is done to enable boards and management to do what they want with less oversight than is currently being done enabling them to hide problems which public outcry demands a fix ASAP and won’t happen if this bad idea goes through!

Sent from my iPhone

James Hale — Jun 19, 2026
Subject: S7-2026-15 From: James Hale Affiliation: Jun. 19, 2026 I'm feeling French.

James S. Hale
jhale47@gmail.com
C: 863-308-2730

James Hales — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: James Hales Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This policy will cause more harm than good, reducing the level of accountability that is already too low.

James Halliday — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James Halliday Affiliation: Jun. 19, 2026 To whom it may concern, my name is James Halliday, and I live in Baldwinsville, NY. I'm writing to express my concerns about the SEC changing the requirements for quarterly reporting to semi annual. In my opinion this gives companies too much wiggle room to play games and puts our investment monies at risk. Please do NOT allow this change to take effect. Thank you.

Sent from my iPhone

James Hardy — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Hardy Affiliation: Jun. 19, 2026 Subject: Concern Regarding Unethical Business Practices Dear [Recipient], I am writing to express my strong disapproval of the unethical activities carried out by certain corporations. As a U.S. veteran, I find it deeply concerning that such illegal behavior is being tolerated. Thank you for your attention to this matter. Sincerely, [Your Name]

From A U.S. Veteran struggling to make ends meet.

Yahoo Mail: Search, Organize, Conquer

James Hart — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Hart Affiliation: Jun. 19, 2026 You CORRUPT PIECES OF ****, MUST BE CHARGED WITH EVERY CRIME YOU LET HAPPEN, AND THAT NEEDS TO BE BROUGHT UP IN CONGRESS, FOR A LAW PUT UPON THE SEC, TO STOP "YOUR CORRUPTION!

James Hemby — Jun 19, 2026
Subject: S7-2026-15 From: James Hemby Affiliation: Jun. 19, 2026 My name is James Hemby. I am retired and live in Youngsville NC. I writing to urge you to maintain quarterly reporting. As a retiree, I rely on quarterly reports to confirm that my retirement
savings are going to continue to meet the needs of my family. And the quarterly reporting works - legitimate fraud has been revealed and addressed. Why 'fix'/change something that is working to well? Aren't we all committed to ending waste/fraud/abuse? Keep
quarterly reporting requirements!

Yahoo Mail: Search, Organize, Conquer

James Irish — Jun 19, 2026
Subject: File No. S7-2026-15 From: James Irish I desire to have the quarterly reporting continued for full transparency to the individual investor.

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james johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: james johnson Affiliation: Jun. 19, 2026 I'm a little person with a small Voice dependent on Social Security and a little bit of investments I put money into for RETIREMENT. If you do this You will cost me my livelihood until I get put in the ground. Start focusing on the.
little guy. Lynn Debel, retired

James Kinney Prof of English, UVa — Jun 19, 2026
Subject: File No. S7-2026-15 From: James Kinney Clearly quarterly reporting is not an undue burden -- American companies and stocks are competitive; witness the markets. No new truckling to billionaires, please; they're "competitive," too.

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james lewis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: james lewis Affiliation: Jun. 19, 2026 Quarterly reports are more accurate! Don’t change current requirements!!

James Madison — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: James Madison Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

DONT YOU ****ING DO THIS ****. BUNCH OF CORRUPT MOTHER ****ERS. YOU WILL RUIN THIS COUNTRY. DO NOT FALL INTO THE FASCISM.

James Malone — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Malone Affiliation: Jun. 19, 2026 I've lived with quarterly reporting, in both public and private companies for over 40 years. It is effective for keeping all, management, employees, investors focused on core values and business objectives. Corporate America has received far too many breaks in taxes, regulatory relief and capacity to hide financial reporting with this administration. It's a crap shoot with anything more.

James McKenzie — Jun 19, 2026
Subject: S7-2026-15 From: James McKenzie Affiliation: Jun. 19, 2026 Why in the world would you want to cut back this accountability? It is completely reasonable to be expected of a CEO of a company, especially given the abuses we've seen in the past that led to this rule.
Jim McKenzie
 New Windsor, MD

Sent from my iPhone

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james medlin — Jun 19, 2026
Subject: S7-2026-15 Comment From: james medlin Affiliation: Jun. 19, 2026 Don't allow scammy behaviors. Reporting is important.

Andy Medlin

James Melnychuk — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Melnychuk Affiliation: Jun. 19, 2026 Stop hiding the truth from the public! Say no to changing the quarterly reporting to hide illegal practices from the public taxpayers;

James Osborn — Jun 19, 2026
Subject: S7-2026-15 From: James Osborn Affiliation: Jun. 19, 2026 Keep the quarterly reporting and accountability.

James Palmer — Jun 19, 2026
Subject: S7-2026-15 Comment From: James Palmer Affiliation: Jun. 19, 2026 Please keep the requirements for Quarterly reporting . I'm retired and live on my investment income. Need to know how companies are doing quarterly so I can make decisions on my investment.

Thank you

Jim Palmer, Retired

James Parascandola — Jun 19, 2026
Subject: S7-2026-15 Comments From: James Parascandola Affiliation: Jun. 19, 2026 As a former institutional trader, I've always found having more information results in making better decisions. Reducing reporting transparency not only obfuscates a firm's financial health, it puts investors assets at an unnecessarily heightened level of risk. A transition from quarterly to semi- annual reporting is akin to taking a 30+ year step back in time.

James Pepa — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: James Pepa Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Doing away with the quarterly reporting rule is insane. The insiders get richer and the "regular guy" and his/her investment advisor gets blindsided and blindfolded. Do better.

James Price — Jun 19, 2026
Subject: S7-2026-15 From: James Price Affiliation: Jun. 19, 2026 James Price, retired, Berwyn, IL. I want full visibility to the results of my investments. I do not want to turn the clock back to times when company's did not have transparency! Keep the reporting quarterly!

James Roberts — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James Roberts Affiliation: Jun. 19, 2026 Leave the reporting regulations as they are . We don't need to give rich people. He had another advantage at the expense of the rest of us..

James Roberts
Plymouth, MN

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james rooney — Jun 19, 2026
Subject: File No. S7-2026-15 From: james rooney I have a right to know where my investments are. What's next banks only giving us yearly statements. This only helps big corporations not the people who invest in these companies. We all know this is just another way for corporations to funnel money to Super Pacs and politicians slush funds with out any knowing.

James Shelton — Jun 19, 2026
Subject: S7-2026-15 From: James Shelton Affiliation: Jun. 19, 2026 Corporations need to be held to the established standard. Lowering the standard would create chaos.

James Simon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James Simon Affiliation: Jun. 19, 2026 James Simon, retired, Texas. Would like as current of information that I can get to adjust investments. Totally against this change. Keep them above board so we can see exactly what's happening within their companies. Investors deserve this.

JAMES TERRY — Jun 19, 2026
Subject: S7-2026-15 Comment From: JAMES TERRY Affiliation: Jun. 19, 2026 I like transparency, something that is in short supply today

Sent from my iPhone

James Ward Retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: James Ward Bad idea. If anything, more financial information should be available. A six month reporting period provides significant opportunity to bury market moving information. Bad news for everyday investors especially for retirement accounts. Could result in more significant stock price swings if six months worth bad news (or good) is released less frequently. Hard to determine if a company's reported strategy is being implemented and is effective. I am retired and 100% of retirement savings are currently invested in the market. I would significantly reduce that amount if the reporting period was changed to six months as I would no longer have faith that I knew any given company's financial condition.

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james white — Jun 19, 2026
Subject: Comment on S7-2026-15 From: james white Affiliation: Jun. 19, 2026 KEEP QUARTERLY FINANCIAL REPORTS.

Sent from my iPhone

James Woodall — Jun 19, 2026
Subject: Comment on S7-2026-15 From: James Woodall Affiliation: Jun. 19, 2026 We don’t want twice a year reporting.

James Woodall

Jamie — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jamie Affiliation: Jun. 19, 2026 STOP providing ANY assistance to the 1% while the rest of this country suffers more, and more, and more every **** day. Listen to your constituents. Stop being so easily influenced by the rich, please.

Regards,

Jamie

Jamie Bradley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jamie Bradley Affiliation: Jun. 19, 2026 My name is Jamie and I'm a legal assistant in SC. I would like to ask the SEC to keep reporting quarterly because all investors deserve accurate information on a regular basis. Thank you.

Jamie Doherty — Jun 19, 2026
Subject: S7-2026-15 From: Jamie Doherty Affiliation: Jun. 19, 2026 Quarterly reporting is a good thing and it keeps our economy strong by maintaining confidence in our corporations.

Jamie Seaton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jamie Seaton Affiliation: Jun. 19, 2026 Jamie Seaton, Outreach Specialist Withdrawal Management. We need to keep it as quarterly reporting, it's the best for everyone especially older people like me who would experience great financial harm if not kept quarterly, as I'm starting over at 60. Don't keep screwing the pooch.

Jamie Seaton

Jan and Bill Hensley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jan and Bill Hensley Affiliation: Jun. 19, 2026 Keep the reports quarterly!!!!!!!!!!!!

Jan Coleman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jan Coleman Affiliation: Jun. 19, 2026 Please stay on a Quarterly basis. We have had enough taken from us. It is our money!!!!! Why should we lose and they win??? Jan Coleman. Accounting.

Jan Graham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jan Graham Affiliation: Jun. 19, 2026 Retired engineer here- I want to keep informed so I can make rational decisions about my investments.

Jan

Jan Heiland — Jun 19, 2026
Subject: S7-2026-15 From: Jan Heiland Affiliation: Jun. 19, 2026 As I watch my country become a shadow of its former self, one can only point to a lack of integrity, standards, respect of people and the law and the rise of selfish greed… I ask that you break the cycle. Stop corruption before it starts. Your children and grandchildren are watching.

Sent from my iPhone

Jan Lester — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jan Lester Affiliation: Jun. 19, 2026 I support keeping Quarterly Reporting as the most transparent reporting system to better manage my investments.

Sent from my iPhone

Jan Long — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jan Long Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is the beginning of an unnecessary slippery slope. Simply put, do not go there. Transparency will always be the better course. With the amount of corruption going on with the present Administration, does the SEC really want to be complicit in that?

Jan Magnolia — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jan Magnolia Affiliation: Jun. 19, 2026 Do not return to 1955! Senior citizens will lose money and any money that they have saved! I want to know what my money is doing quarterly and what the results are not twice yearly! Do not change the way it is now!

Jan Seidler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jan Seidler Affiliation: Jun. 19, 2026 Jan & Karen Seidler, retired marketing representative for the first hospice in Youngstown Ohio. Ans retired respiratory therapist of 43 years. Our social security is not enough for us to live on. We do draw each month from our investments. There is a chance that we could loose money that we rely on. Whenever we made a decision at work the question we asked was, "how will this affect our patients?" It seems this could hurt me and millions of other investors if this change happens, and protect big business, just as many decisions our government makes now doesn't think about "We the People". Our government is making changes that benefit corporations and not the average US citizen.

Thank you for your time.

Jan Stuessi — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jan Stuessi Affiliation: Jun. 19, 2026 Stop this from happening! Small private investors need the quarterly reports to make good financial decisions.

Sent from my iPhone

Jan Worthy N/A — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jan Worthy Dear Sirs, I OPPOSE the passage of a semi-annual reporting requirement for business. Please leave quarterly reports as the requirement. Quarterly reporting is more transparent and is a valuable tool for small investors, such as myself. It provides the most recent data and when studied, provides more data in order recognize trends. Unlike the resident of 1600 Pennsylvania Ave., I am not able to manipulate the markets and make obscene amounts of money with a press conference. Nor am I able to invest in a company and then award them huge government contracts in order to guarantee a healthy return on my investment. Sounds very "Tamany Hall" to me, but I'm just a member of the American citizenry. I actually pay taxes and participate in the every day economy of this country. I would suggest you spend your time on investigating corruption, insider trading and other violations occurring daily at the White House, instead of proposing rules that enable greedy politicians and their companies to perpetuate their fraud on our markets. I would imagine that your knees hurt and your back aches from all the bowing and scraping your agency does to appease this man-child currently driving our economy down the toilet. Remember, he is temporary. But We The People will still be here after he and his cronies are long gone. And we will remember who stood up to their criminality and who merely stayed on their knees. Jan Worthy

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Jan Zorn — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jan Zorn Affiliation: Jun. 19, 2026 We do not need less information and transparency regarding our investments. This change would only benefit insiders.

Please use the REPLY function (and include any previous emails) when responding to an email received from me.

Stay safe and healthy, Jan Zorn, Little British Car Co. http://www.LBCarCo.com

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Jana Trauernicht — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jana Trauernicht Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This change does not sound like a good idea to me. I don't do much in the stock market but am a firm believer in giving as much info as is available and relevant to the investors so that there are no surprises down the line. Seems only fair!

Jana Wood — Jun 19, 2026
Subject: S7-2026-15 From: Jana Wood Affiliation: Jun. 19, 2026 I think we need more accountability

not less. It’s very apparent that our financial institutions are lacking in integrity. Please keep them accountable and responsible !!

Sent from my iPhone

Janaki Jane — Jun 19, 2026
Subject: S7-2026-15 From: Janaki Jane Affiliation: Jun. 19, 2026 We’ve had enough grift and graft! 4 times a year with their signature!! We deserve to know what they are doing.

Janaki Jane (John-a-kee)
(she/they)

720-600-3483

joyjane@gmail.com

www.janakijane.com
The Town of Lyons and the surrounding area is built upon stolen land, once stewarded by the Arapaho, Ute, and Cheyenne People, among others. #HonorNativeLand

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Jane — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jane Affiliation: Jun. 19, 2026 Jane Mahoney, pharmacist Fredericksburg Virginia.

I don't understand why this regime is trying to destroy the American economy. We dont need another depression. The current system works and we should not change it backwards. There is a reason we no longer do what was done in 1955. THAT IS CALLED PROGRESS.

Thank you for your attention to this matter,
Jane Mahoney

Jane Adams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jane Adams Affiliation: Jun. 19, 2026 If this is allowed, it will seriously change how I invest

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Jane Burzell — Jun 19, 2026
Subject: S7-2026-15 From: Jane Burzell Affiliation: Jun. 19, 2026 Why would you allow fraud to not be investigated by giving the general public and government investigations more difficulty discovering it? Either the second has been bought or they are negligent. Keep the quarterly reports for transparency. Jane Burzell, Small Business owner, Orange County, California

Sent from my iPhone

Jane Hathaway — Jun 19, 2026
Subject: S7-2026-15 From: Jane Hathaway Affiliation: Jun. 19, 2026 Why would we pull leas accountability. We all know how it will be used. And abused and in the end cost taxpayers money. Lets stop
Going backwards shall we?

JANE MARCH — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JANE MARCH Affiliation: Jun. 19, 2026 CONTINUE QUARTERLY DISCLOSURES TO MAKE BETTER INFORMED CONSENTS!!!

Jane and Richard Moore
Dallas, OR

Jane Palella — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jane Palella Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not allow less reporting. Conditions of a company change too quickly in today's environment with remedies not available to management. We as investors should know as soon as possible to prevent loss of our hard earned money. We invest in a company to provide growth of income for our home improvement, vacations and retirement. Your obligation should be to the innocent investors not to the managers of a company.

Jane Phillips — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jane Phillips Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I loss everything due to eron and still today suffering because of it.

Jane Roseman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jane Roseman Affiliation: Jun. 19, 2026 So don’t agree.

Sent from my iPhone

Jane Runkle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jane Runkle Affiliation: Jun. 19, 2026 Keep the statements coming quarterly.

Jane Sammons Retired senior citizen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jane Sammons Leave the reporting on my small investment quarterly I cannot afford to loose a third of my investment

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Jane Westerfield — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jane Westerfield Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital information. They've been providing the information, there is NO need to stop.

Jane Yahraus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jane Yahraus Affiliation: Jun. 19, 2026 Not wanting to report

quarterly is without a doubt an effort to HIDE critical information from the public. Why would one want to hide information? Because it would be favorable for them financially to do so. Honesty does not need to hide to survive. Fraud does. Please - do not allow the reporting requirements to be cut in half. It would grant scheming fraudsters TWICE the amount of time screw the rest of us over.

Janeen Shoemake — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janeen Shoemake Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The securities regulation as needed to combat fraud. Please keep the things safe

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Janell Staack — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janell Staack Affiliation: Jun. 19, 2026 We the people can not afford this. Especially seniors.

Sent from my iPhone

Janelle Atchley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janelle Atchley Affiliation: Jun. 19, 2026 Keep the quarterly reporting. The information frequency is important to make good decisions.

Janelle Atchley, Waco, Texas.

Sent from my iPhone

Janet — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Affiliation: Jun. 19, 2026 Transparency is vital to every aspect of our government and businesses. Corruption has no place to be monitored otherwise!

Janet Smith
Sent from my iPhone

Janet — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Affiliation: Jun. 19, 2026 Why would this be a good option? It seems like a good way for the small investor to be kept in the dark while the people in the know have to opportunity to sell bad stocks that in turn get sold to my retirement fund. My broker doesn't have access to this information and in turn can't make real time decisions on my behalf. Just seems to me it's another way to stick it to the small investor while the people in charge know when to hold and when to fold and we do not have access to real time data. Please do not let this pass. I hope my very small voice is heard and you put your selves in older Americans shoes that rely on this to live on in retirement who have always played by the rules but you keep changing them in the middle of the game.

Sent from my iPhone

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janet — Jun 19, 2026
Subject: S7-2026-15 Comment From: janet Affiliation: Jun. 19, 2026 Hi, my name is Janet Saxe, MS Sp Ed, LCSW. I think quarterly reporting is one measure that the public has to reduce corruption and should not be taken away. As a member of the public I am a stakeholder in decisions made by corporations. I do not want more opportunities created for them to shaft me .

Janet Saxe

Janet Bergamo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Bergamo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Public companies must not be allowed to withhold information from potential investors that could benefit average citizens. These corporations don't need or deserve protection; We the People do.

Janet Blackman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janet Blackman Affiliation: Jun. 19, 2026 Please keep quarterly reports. Transparency matters ! Thank you Janet Blackman, Gloucester MA

Sent from my iPhone

Janet Calcaterra — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janet Calcaterra Affiliation: Jun. 19, 2026 Accurate and timely information is the lifeblood of financial markets. Six months is a long time to hide. Keep financial reports quarterly.

Janet Calcaterra
Seattle, WA

Janet Carter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Carter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We investors feel this is bad for US!

Janet Chance — Jun 19, 2026

Subject: S7-2026-15 Comment From: Janet Chance Affiliation: Jun. 19, 2026 To the SEC,
My name is Janet Chance, I am retired now but I was an engineer, a patent examiner, a patent agent, and a mediator during my career. It is imperative that you keep quarterly filings. As a stock holder I need to know what is going on in the corporations that I have a monetary interest. I need to know quarterly, biannually is not often enough. How can I know what to do with my money, how can I trust the market if I have no visibility into it but 2x per year. I fear trust will be lost if this change goes through. Not just so people know where to invest but also to make sure companies are operating on the up and up. Six months gives bad actors too much time to commit crimes and cover their tracks . As there are more bad actors this would also take away from trust in the market. I implore you to retain quarterly filings.

From ,
Janet Chance

Janet Clark — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janet Clark Affiliation: Jun. 19, 2026 My name is Janet Clark and I live in Hawaii. I am retired. I want quarterly reporting to continue and am opposed to semi annual given the rate of return has been demonstrated to be lower in the US past experience. I can’t create more income at this point to replace significant losses-and I feel it keeps businesses more transparent if they are required to report at least quarterly.

Sent from my iPhone

Janet Comer — Jun 19, 2026
Subject: S7-2026-15 From: Janet Comer Affiliation: Jun. 19, 2026 Janer Comer, retired & vote, Apple Valley, MN., investments keep me off low income subsidies & honesty becomes questioable...

Janet Comer — Jun 19, 2026
Subject: S7-2026-15 From: Janet Comer Affiliation: Jun. 19, 2026 Janet Comer, retiree and voter 14180 Pennock Ave. , Apple Valley, MNquqrtly reporting alliws companies to cheat.

Janet DeWitt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet DeWitt Affiliation: Jun. 19, 2026 Keep

Sent from my iPhone

Janet Dodge — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janet Dodge Affiliation: Jun. 19, 2026 The American People need to see this quarterly

Sent from my iPad

JANET EVERLY — Jun 19, 2026
Subject: S7-2026-15 Comments From: JANET EVERLY Affiliation: Jun. 19, 2026 Common investors are losing money even quarterly because of lies about the companies stock. Retirees that had whirlpool stock went from 1/2 a million to almost nothing because of false reporting from the company repeatedly! We can't make that money back and to be able to count on it too many will have to go back to work because of the fraud! CEOs still make multi million dollar raises and bonuses along with others! They should get nothing if investors are losing.

Sent from my iPhone

Janet Gabbert — Jun 19, 2026
Subject: S7-2026-15 From: Janet Gabbert Affiliation: Jun. 19, 2026 We need quarterly accountability from the companies we are invested in. Dod went learn from Enron?
Janet Gabbert, individual investor

Janet Gabbert
11489 IL Route 101
Littleton IL 61452
gabbertjanet@gmail.com
phone 309-257-2391

Janet Glasper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Glasper Affiliation: Jun. 19, 2026 If To the Securities and Exchange Commission: We invest in these companies and have a right to know how they perform on a quarterly basis.

Janet Granger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Granger Affiliation: Jun. 19, 2026 Underhanded. Secretive. Deceitful.Report quarterly. Make things at least as transparent as that.

Thank you.

Janet Granger

Indianapolis, Indiana
Sent from my iPhone

Janet Haupt — Jun 19, 2026
Subject: S7-2026-15 From: Janet Haupt Affiliation: Jun. 19, 2026 Keep quarterly reports. Enough fraud going on!

Janet Herbruck — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Herbruck Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't **** us over.

Janet Heubel — Jun 19, 2026
Subject: S7-2026-15 From: Janet Heubel Affiliation: Jun. 19, 2026 Please continue to require quarterly reporting of financials which are signed off on by the CEO's of every publicly held corporation. This is especially important to retirees such as myself, who rely upon our investments as a safety net for the future. Sincerely , Janet H. Erie, PA

Janet Jensen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Jensen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You must not eliminate quarterly reporting for the safety of personal investments and the ability for me to continue to make informed and necessary decisions regarding my investments. Thank you for your consideration.

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janet kane — Jun 19, 2026
Subject: Comment on S7-2026-15 From: janet kane Affiliation: Jun. 19, 2026 Please keep the quarterly reporting

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Janet Kenney — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janet Kenney Affiliation: Jun. 19, 2026 If its not broken, don't fix it. Has worked for years. Leave it alone.

Janet Kragen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janet Kragen Affiliation: Jun. 19, 2026 It's important to me to see how my stocks are doing on a regular basis. I read my reports as soon as they come. I can't imagine having to wait 6 months!

Jan Kragen
kragen.net

Janet Lewis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janet Lewis Affiliation: Jun. 19, 2026 No, way

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janet linden — Jun 19, 2026
Subject: S7-2026-15 From: janet linden Affiliation: Jun. 19, 2026 It is sorely needed ,it has to stay

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Janet Logan — Jun 19, 2026
Subject: S7-2026-15 From: Janet Logan Affiliation: Jun. 19, 2026 Must you keep giving them everything they want every time they ask? Keep the CEOs accountable quarterly. They haven't earned getting out of "time out". They still cannot be trusted and need constant supervision. Monthly would be even better.
Thank you,
Janet Logan
Pompano Beach FL 33062

Janet Lovell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Lovell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I feel that it is important for companies to be transparent to their investors. Please do not change from quarterly reporting. We need some accountability for our investments.
Jan Lovell

Janet Moreno — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Moreno Affiliation: Jun. 19, 2026 Management teams see company results continuously. If public disclosures occur only twice a year, insiders would possess much more information than outside investors for longer periods. Also, Quarterly reporting can reveal deteriorating business conditions relatively quickly which helps to preserve market transparency while reducing incentives for short-term decision-making.

Janet Pelone — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Pelone Affiliation: Jun. 19, 2026 Janet
Retired
This is important to me because I don’t want to see another Enron happen and watch the money I’ve worked hard to save for to put into my retirement plans go up and smoke, and the rich get richer. Plus, that would require more taxpayer-corporate bailouts to fix the mess Big corporations can

make.

Janet Roberts — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Roberts Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
SEC is not the same as it was in the past. They would be investigating and put a stop to it. Along with jail time for the participants.
I cannot believe Dumpf and his partners in crime have taken over illegal stock trading now too. STOP letting this happen for all of us. Go back to the days when this was fair and honest. And take out the criminals.

Janet Saxe — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Saxe Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: My View:
I a, 65 years old and need my investments to have more stbility, not volatility. This only benefits the super wealthy. Do not allow public compaines to hide vital information!!
Sincerely,
Janet Saxe, LISW, MS Sp Ed

Janet Schubert — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janet Schubert Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SEC proposal harms investors when reporting is onkybrwic a year. Investors have everything at stake when changes occurs we ithiut tineky quarterly notification. Annual reporting ivsviresvyhr factual realities if the market volatility and damages and obscures truthful quarterly deporting investors must and should have

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Janet Smoker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janet Smoker Affiliation: Jun. 19, 2026 Every delay in providing information obscures the transparency that allows everyday Americans to participate in this part of the economy. Quarterly reporting requirement was one response to the Enron Scandal. I am now retired and financially responsible for a relative who lost all his considerable retirement savings to Enron. This has had substantial negative effects on our family at large and our own individual lives as elders. Limitations on health options, living quarters, transportation and recreation opportunities. We both worked hard for decades and saved to have some comfort in our old age. Making it easier for folks at the very top, to the potential severe detriment of everyone else, is this truly the new American way? If so, Shame on the SEC. Janet Smoker, retired fisheries scientist

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janet stamm — Jun 19, 2026
Subject: S7-2026-15 Comment From: janet stamm Affiliation: Jun. 19, 2026 Need current numbers to make investment decisions!

Sent from my MetroPCS 5G Android device
Get Outlook for Android

JanetElizabeth Crain — Jun 19, 2026
Subject: S7-2026-15 Comments From: JanetElizabeth Crain Affiliation: Jun. 19, 2026 This would absolutely destroy some people's savings due to late and erroneous reporting. The only excuse for delaying reporting is incompetence or fraud. This will only keep money that is not theirs in the hands of people who will use it as if it were their own, and not ours.
I absolutely do not agree with this happening. It's an attempt at fraud.

Janet E. Crain, MT(ASCP), ret.

Janethornburg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janethornburg Affiliation: Jun. 19, 2026 We need to keep our reports on a quarterly schedule. It is important to the sestained growth of our country as a whole and will help control fraud by the scammers.

Sent from my iPhone

Janette Corbin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janette Corbin Affiliation: Jun. 19, 2026 Janette Corbin, retired accountant -
Everyone with an investment in these companies deserve to know! Please don’t make it easier for regular people to be kept in the dark! We deserve to know! Do your job so we can know! Thank you!

Sent from my iPhone

Janette Peterson — Jun 19, 2026
Subject: S7-2026-15 From: Janette Peterson Affiliation: Jun. 19, 2026 Janette Peterson, retiree, Idaho. Quarterly accounting was required after the Enron disaster. It still needs to be enforced to protect investors from fraud.

Janice And Warren Anyone — Jun 19, 2026
Subject: S7-2026-15 From: Janice And Warren Anyone Affiliation: Jun. 19, 2026 Warren Young Retired

We cannot go backwards in keeping companies and CEOs accountable.

Janice Chapman — Jun 19, 2026
Subject: S7-2026-15 From: Janice Chapman Affiliation: Jun. 19, 2026 Keep quarterly reports

Sent from my iPhone

Janice Herring — Jun 19, 2026
Subject: SEC RULE Comments From: Janice Herring Affiliation: Jun. 19, 2026 https://keepitquarterly.org/enron/?

Sent from my iPhone

These safeguards were put in place for a reason after the Enron debacle and the SEC should explain what has changed. Safeguards keeps one accountable , taken them away them away removes that accountability. I am an Accounting Manager in Alabama and I believe this will affect my current and future investments.

Janice Jackson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janice Jackson Affiliation: Jun. 19, 2026 We need reporting to protect the citizens not the corporations. We need to protect the everyday Americans, not the connected politicians.

Sent from my iPhone

Janice Jones — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janice Jones Affiliation: Jun. 19, 2026 Remain as is

Janice Jones
Sierra Fine Wines
530-412-1474-C
sierrafinewines@gmail.com

Janice L Calkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janice L Calkins Affiliation: Jun. 19, 2026 This is a bad change and will greatly affect the little investor like me. whose entire savings for retirement can be more easily lost, stolen or erroneously manipulated by others. Quarterly notices are important!!

Janice Calkins, Oregon Retiree

Janice Lindsey — Jun 19, 2026

Subject: S7-2026-15 Comments From: Janice Lindsey Affiliation: Jun. 19, 2026 This is another attempt at keeping all the money at the top. Criminal

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janice mecke — Jun 19, 2026
Subject: S7-2026-15 Comments From: janice mecke Affiliation: Jun. 19, 2026 Must be quarterly.

This an attempt to make a stealth takeover.

Janice Plourde — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janice Plourde Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: as an individual investor I rely on quarterly reports to evaluate the companies I am invested in and prospective investments. Do Not roll back quarterly reporting requirements. This will have negative impact on both individual investors and institutional investors and give unfair opportunities for companies to hide losses, debt poor performance.

Janice Rohring — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janice Rohring Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: My view on Rule S7-2026-15
Why is the frequency even being questioned or debated? Congress passed the law. Congress is who we elected. No agency should be able to overturn or amend a Congressionally passed law. Once again, unelected employees are trying to override the will of the people. We the people stand with Congress.

Janice Steely — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janice Steely Affiliation: Jun. 19, 2026 I vote to remain quarterly. Janice Steely in California, health care. I don't think we should return to previous methods. It rarely works, that's why it was changed in the first place.

Janie Hallock — Jun 19, 2026
Subject: S7-2026-15 Comments From: Janie Hallock Affiliation: Jun. 19, 2026 This will weaken business planning, and citizens' ability to assess their financial actions There is a reason why quarterly reporting has been necessary. It is the responsible thing to do. Loosening common sense requirements has lead to disaster. Do the right thing!

Sent from my iPhone

Janie Martinez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janie Martinez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Full disclosure quarterly is best.

Janie Walker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janie Walker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Full disclosure, we deserve nothing less .

Janine Perky — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janine Perky Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue the practice of quarterly disclosures to help investors track their investments.

Janis Allen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Janis Allen Affiliation: Jun. 19, 2026 Essential to report frequently!

Regards,

Janis Allen
Janisinoz@gmail.com

Janis Gaylord — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janis Gaylord Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This proposal to report only twice a year instead of quartly affects retired people small investors but not the insiders. That's just wrong.

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janis richards — Jun 19, 2026
Subject: S7-2026-15 Comment From: janis richards Affiliation: Jun. 19, 2026 Why are we not surprised under Republican rule you have done everything possible to make life harder and less fair for us the American citizen. You are ruining our country and our way of life. Someday and I hope soon you are going to get your due. Leave the reporting as it is.

Sent from my iPhone

Janis Wienert — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Janis Wienert Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not vote to let us consumers and investors know less about companies we invest in. We cannot make wise decisions in our investments!

Janitor Bobb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Janitor Bobb Affiliation: Jun. 19, 2026 Anger is a gift

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janvansr13 — Jun 19, 2026
Subject: S7-2026-15 Comments From: janvansr13 Affiliation: Jun. 19, 2026 The SEC should not reduce reporting requirements for publicly traded companies. Quarterly reporting should continue to be required. Janet VanWaardhuizen

Sent from my Galaxy

JAQ Bess — Jun 19, 2026
Subject: S7-2026-15 Comments From: JAQ Bess Affiliation: Jun. 19, 2026 I'm against it because--
Bad news does not improve with age. The longer financial reporting is delayed, the longer stakeholders operate without the information needed to protect their interests.

From a governance perspective, quarterly reporting is not just about compliance—it's about making sure everyone sees the smoke before the fire reaches the roof.

Jacqueline Bess
Former Director of Accounting at a Alternative PE Outfit

Jared Fialkow — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jared Fialkow Affiliation: Jun. 19, 2026 Quarterly reporting is associated with better market valuation.
I am very concerned if we change, the market will suffer as will our investments.
Please do not return to the way it was in 1955.

Thank you
Jared
Sent from my iPhone

Jared Wright — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jared Wright Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

The proposed rule would let insiders win and would be bad for the American financial system and regular investors. Less disclosure is bad for markets; the economy depends on transparent prices. This is Truly a bad idea.

Jari Barac — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jari Barac Affiliation: Jun. 19, 2026 I am a retiree and have invested in public companies for years. I am against cutting the reporting window.

Transparency and timely reporting are critical to my ability to manage and monitor my investments. This rule change would encourage fraud and erode trust in the market.

Jari B.

Sent from my iPad

Jaric Fontaine — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jaric Fontaine Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Im a regular retail investor. I dont buy any stocks in China because I dont trust the numbers. If the sec changes to every 6 months for getting disclosures I'll start investing in hard assets instead.

Jarla Ahlers — Jun 19, 2026
Subject: S7-2026-15 From: Jarla Ahlers Affiliation: Jun. 19, 2026 Keep standards where they are now. Jarla Ahlers

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Jason Belcher (Jason Belcher) — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jason Belcher (Jason Belcher) Affiliation: Jun. 19, 2026 Companies will abuse this and leave retirement accounts bled dry! Very bad idea!

Sent from my iPhone

Jason Brown — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jason Brown Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I feel that without these warning reporters. Investors will not be informed and companies can lie about how their businesses are doing. This increases risk and fosters insider trading.

Jason Daniels — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jason Daniels Affiliation: Jun. 19, 2026 Jason Daniels, Sr Product Manager, Summerville, South Carolina. Quarterly reporting works and provides the

transparency needed to maintain investor confidence. It is patently clear from the policy change between 1955 and 1970 that semi-annual reporting is detrimental to both the corporations and investors. Quarterly reporting provides enhanced transparency. Transparency bolsters confidence. Transparency promotes ethical behavior. Transparency better enables course correction when necessary. Without quarterly reporting and the benefits of transparency, EVERYONE stands to suffer. Please, retain quarterly reporting. Thank you.

Jason Hadley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jason Hadley Affiliation: Jun. 19, 2026 Now way I'm against this. Please let history prove what this would do if we reverted back.

Thanks

Concerned Tax Payer
Jason Hadley

Jason Hedlund — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jason Hedlund Affiliation: Jun. 19, 2026 Jason Hedlund, Director of Software Engineering, Phoenix AZ. Quarterly reporting is essential to informed investments and keeping our stock market strong.

Jason Hutchinson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jason Hutchinson Affiliation: Jun. 19, 2026 Quarterly reporting needs to remain. Public companies owe their shareholders as much transparency as possible. Period. CEO's and board meme era should not be able to withhold information from those that hold their stocks, while they act on it. They already have us at a disadvantage. Enough is enough.

Jason Hutchinson

Sent from my iPhone

Jason Minton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jason Minton Affiliation: Jun. 19, 2026 Keep the financial reporting quarterly. We want to keep transparency to these corporations open to public trades.

Jason Minton
Citizen of the U.S. and generally a stockholder

Jason Parodi — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jason Parodi Affiliation: Jun. 19, 2026 Please don't remove quarterly reporting. Keep companies accountable and transparent.

Thank you,

Jason Parodi

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jason r — Jun 19, 2026
Subject: S7-2026-15 Comments From: jason r Affiliation: Jun. 19, 2026 This is not AMERICA FIRST. Don’t start problems where there is none in this climate. Innocent words of advice.

Jay Ahuja — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jay Ahuja Affiliation: Jun. 19, 2026 This has been tried before and hurt investors in a massive way. Do not return to a failed policy.
Jay Ahuja
Radio Sales Representative & Writer
Charlotte, NC

Sent from my iPhone

Jay Elliott — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jay Elliott Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an independent investor i value that every company has to make full disclosure of their financial condition as well as MD&A: .
Lots of that quarterly information is basic financials but there are also things like major legal proceedings that could cost a company a lot of money (or gain a lot of money) being hidden from individuals creates distrust and ill informed investments. Having quarterly reports helps mitigate some of these "suprises.". Institutional investors may be monitoring legal dockets to see if the company has become embroiled in significant legal proceedings. It is unlikely that retail investors will do this.
Retail investors are likely to learn about significant legal proceedings involving the company in the quarterly reports. If companies only have to file these reports twice a year, it will significantly delay when retail investors find out this highly relevant information.
Thank you for your time and consideration,
Jay

Jay Jones — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jay Jones Affiliation: Jun. 19, 2026 This proposal is not good for investors whose entire life savings could be at risk. The companies are beholding to their

investors who make it possible for them to grow their companies. To reduce the communication between the companies and their supporters, i. e. Investors would be catastrophic and could lead loss of trust and possible mismanagement of the companies. I urge you to not approve this proposal. Jay Jones, President J Jones Properties, Inc. Claremore, Oklahoma.

Sent from my iPhone

Jay Jordan — Jun 19, 2026
Subject: S7-2026-15 From: Jay Jordan Affiliation: Jun. 19, 2026 Why in God's name would we lower regulations when corporate malfeasance is at an all time high? OH, that's right, because they own the government

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Jay Mason — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jay Mason Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:transparency is important and vital to ourEconomic system.no hiding of information from American Public!

Jay O'Neil — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jay O'Neil Affiliation: Jun. 19, 2026 We need to keep the SEC reporting quarterly, not any longer. Monthly would be better yet. Protect the citizens who keep holding the bag for these corporations that buy and get out companies.

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Jay Phillips — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jay Phillips Affiliation: Jun. 19, 2026 Hey, SEC: Keep It Quarterly!

Sent from Jay Phillips iPhone

Jayne Geer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jayne Geer Affiliation: Jun. 19, 2026 My name is Jayne Geer. I’m a data entry specialist, and quarterly reporting is bad enough. They have plenty of time to doctor their books quarterly, and they should be accountable monthly (although I suppose that’s asking a lot.) Having them show their books only every six months gives them too much leeway and time to cheat, and that should not be allowed. It must stop.

Sent from my iPhone

Jayne R Stillwell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jayne R Stillwell Affiliation: Jun. 19, 2026 A lot can happen in 6 months…half of a lot can happen in 3 months…keep the reporting quarterly to give investors a better view of what is happening to THEIR money!

Sent from my iPad

JB Redding — Jun 19, 2026
Subject: S7-2026-15 Comments From: JB Redding Affiliation: Jun. 19, 2026 Quarterly reporting needs to be maintained for access to information for investors. Transparency encourages ethics.

JB Redding, Aberdeen MD

JCS — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JCS Affiliation: Jun. 19, 2026 The USA should lead financial disclosure. Companies and investors expect a quarterly cadence up and down the food chain.

John Cole Scott
President
Richmond, VA

Sent from my iPhone, please excuse brevity and typos.

John Cole Scott, President
CEF Advisors & CEF Data
Performance Driven -- Data Obsessed
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www.CEFData.com
P: (804) 362-0717
E: JCS@CEFadvisors.com

LinkedIN Profile:
www.linkedin.com/in/johncolescott

Assistant: Jennifer R. Campbell

(804) 986-0414
Jennifer@cefadvisors.com

Schedule a 15 Minute Phone Call

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JD Medeiros — Jun 19, 2026
Subject: S7-2026-15 Comments From: JD Medeiros Affiliation: Jun. 19, 2026 Quarterly reporting is important. I would think twice about investing in a company I don't know how they're doing.

Judi Medeiros

JDD 999 — Jun 19, 2026
Subject: S7-2026-15 Comment From: JDD 999 Affiliation: Jun. 19, 2026 Joyce Diggs, Craft Artisan. Transparency is essential in all business matters.

Jean BROMLEY — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jean BROMLEY Affiliation: Jun. 19, 2026 No to your change in reporting. No to hiding from the pinlic

Jean Bromley
Florence, SC 29505

Jean Connolly — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jean Connolly Affiliation: Jun. 19, 2026 Keep it Quarterly so we can see what is happening to OUR investments.

Sent from my iPhone

Jean Erdely — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jean Erdely Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
I want quarterly reports

Jean Gembe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean Gembe Affiliation: Jun. 19, 2026 ALL companies should have to do quarterly reporting. I don't want information for guiding my financial decisions to be outdated. It's too late then to make adjustments to my financial planning. Why don't we stop looking for an excuse to make companies less transparent? J. Gembe

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Jean Grant — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean Grant Affiliation: Jun. 19, 2026 Part of the tRump crime family?! Rob retirees pensions?! Rich get richer and the rest of us can go to hell?!

Jean Hodges — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jean Hodges Affiliation: Jun. 19, 2026 It unethical as well as unfair to consumers the very people who you need for your businesses to thrive!

Sent from my iPhone

Jean McFadzen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean McFadzen Affiliation: Jun. 19, 2026 It’s fine be the way it is. It lets the smaller investors see what’s going on. This move , like so many others from this administration, is dismantling the American structures that we rely on from the side.

Sent from my iPhone

Jean Munroe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean Munroe Affiliation: Jun. 19, 2026 Mike Taylor says they are going after Social Security. As an 85 yo, my investments may be all I have to live on. I need to know timely anything and everything that may affect my investments in order to stay solvent. What benefit is it to investorstors to go dark for six monts? If it ain’t broke, don’t fix it.

Jean Munroe

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jean otterson — Jun 19, 2026
Subject: S7-2026-15 Comments From: jean otterson Affiliation: Jun. 19, 2026 I'd rather see quarterly report then nothing for six months

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Jean Paul Benoit Business Owner — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jean Paul Benoit I oppose the SEC's proposal in S7-2016-15 to allow semiannual reporting. Quarterly disclosures are a core protection for individual investors, and reducing them would widen the information gap between insiders and ordinary shareholders—exactly where volatility and mistrust take root. The argument that quarterly reporting fuels short-termism is not supported by evidence; the CFA Institute's review of the U.K.'s shift away from quarterly reporting found no meaningful impact on long-term investment behavior. The companies most likely to opt out—smaller, less-covered issuers—are the ones where consistent oversight matters most. This proposal reverses the progress made under Reg FD and moves away from a level playing field. As one public comment put it, "The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high." There is no demonstrated problem here that justifies reducing transparency for investors.

Jean Raines — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean Raines Affiliation: Jun. 19, 2026 Jean Raines, retired. I no longer follow my investments as closely as I used to because I am retired now. I depend highly on my financial advisor to keep up with what is happening in the companies in which I am invested. I expect him to have up-to-date information to help me with changes that need to be made. Consequently, he needs quarterly information not semi annual.

Sent from my iPhone

Jean Sampson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean Sampson Affiliation: Jun. 19, 2026 I believe in complete transparency. I want to know how my investments are doing so that I can make an informed decision on my next steps with them when necessary. I believe this is important for those of us monitoring our money on a quarterly basis.
Moving back in time brings the issues that we had back then into play again. Investors kept in the dark for a six month period could negatively impact portfolios.
Jean Sampson
Retired

Sent from Jean's iPhone

Jean SMITH — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean SMITH Affiliation: Jun. 19, 2026 Accountability needs regular reporting, not occasionally but regularly. Watering down this accounting is not a good thing, it is a bad thing.
Thank you,
Jean Smith, Denver, CO

Jean Smith
Jbsarts@aol.com
WWW.Jeanbsmith.com
#jeanbsmith13

Jean W Yedkois — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jean W Yedkois Affiliation: Jun. 19, 2026 Quarterly reporting should remain in place. Accountability is needed to keep people honest. We have already seen and know what happens without this in place.

Sent from my iPhone

Jeanette Davis — Jun 19, 2026
Subject: S7-2026-15 From: Jeanette Davis Affiliation: Jun. 19, 2026 SEC on the Trump payroll. Any way to screw the American investors. Greed, Corruption, Trump Stooges.

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Jeanette Ford — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeanette Ford Affiliation: Jun. 19, 2026 Transparency is imperative in investing! My name is Jeanette Ford and I feel that Quarterly reports allow me to review the company's financial performance and its overall outlook in a timely manner . I don't want to be in the blind every 6-months. I'm retired and I don't want any surprises ! Thanks, Jeanette Ford

Sent from my iPhone

Jeanette Garcia — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeanette Garcia Affiliation: Jun. 19, 2026 Why fix something that isn't broken. Most of us are barely hanging on. Do not change reporting.

Jeanette Moore — Jun 19, 2026
Subject: S7-2026-15 From: Jeanette Moore Affiliation: Jun. 19, 2026 We need oversight to curtail fraud. This has proven helpful. Why would you roll it back? This is not protecting citizens. Our money needs protecting. Please do not do this!

Jeanette Moore

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Jeanlu Ryersbach — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeanlu Ryersbach Affiliation: Jun. 19, 2026 Keep my information coming quarterly, I like keeping track of my money that way. Thank you

Sent from my iPhone

Jeanne Anderson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Anderson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are very important as they will show earnings and income trends, which are useful in following what's happening.
They are also useful in following any write-offs or unusual charges. Six months is too long to wait to see if a turnaround situation is working..
Quarterly

Jeanne Caron — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeanne Caron Affiliation: Jun. 19, 2026 I do not want me stocks reported semi annually. Keep reporting as is

Sent from my iPhone

Jeanne Caron — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeanne Caron Affiliation: Jun. 19, 2026 Please don’t allow companies to report semi annually. We need to know what our investments are doing for us.

Sent from my iPhone

Jeanne Heavner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Heavner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We are retired so of course our future security is invested. In today's corrupt society, the last thing we need is no accountability. Do the right thing here!

Jeanne Marie Möller — Jun 19, 2026
Subject: S7-2026-15 From: Jeanne Marie Möller Affiliation: Jun. 19, 2026 Quarterly reporting is essential in these uncertain times. Corporations should be transparent and as up to date as possible so investors are aware of their operations.
Respectfully,

Jeanne Marie Möller, 4209 Gliding GullsAve, N Las Vegas, NV 89084

Jeanne Marie Möller
+1 702 218 9351
jmmoller@mac.com

4209 Gliding Gulls Ave
North Las Vegas, NV 89084-2686

Sent from my iPhone

Jeanne Polli — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Polli Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What is the reasoning on this proposal? For those of us with small investments depending on this money for our future why keep us in the dark ? This seems counterintuitive to me and almost discourages future investments; creates distrust.
I think it's unnecessary and a

Jeanne Sollenberger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeanne Sollenberger Affiliation: Jun. 19, 2026 Keep the reporting every three months. Americans have the right to know what is happening to their investments!
What is the SEC trying to hide?

Jeannette Welling — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeannette Welling Affiliation: Jun. 19, 2026 Maintaining the quarterly reporting framework is necessary to preserve the efficiency and fairness of our capital markets. Regular disclosure prevents the accumulation of unaddressed financial risks and reduces the potential for market manipulation. By curbing information drift, the current standard ensures that negative trends are corrected early and transparently, providing retail investors with the level playing field they require to invest safely.

Jeannie Boudreau — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeannie Boudreau Affiliation: Jun. 19, 2026 Anything other than quarterly reporting is a step backward. Don’t let history repeat itself. Keep our reporting quarterly.
Jeannie Ruhlman Boudreau, Retired.

Port Huron, Michigan

Sent from my iPhone

Jeannie English — Jun 19, 2026
Subject: Rule change From: Jeannie English Affiliation: Jun. 19, 2026 KEEP IT quarterly - thank you.

Get Outlook for iOS

Jeannie English — Jun 19, 2026
Subject: S7-2026-15 From: Jeannie English Affiliation: Jun. 19, 2026 Keep the certified & siigned reporting quarterly.

Get Outlook for iOS

Jeannie Peninger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeannie Peninger Affiliation: Jun. 19, 2026 Actually they need to do monthly reports. We need to know their figures in a timely manner, its info everybody needs to make sound decisions. They need more oversight not less.

Sincerely,

Jeannie

Jeannie Walsh — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeannie Walsh Affiliation: Jun. 19, 2026 We deserve 1/4ly statements at a minimum! Keep it the way it is or increase them to monthly.

Jeff & Nic Fiagle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeff & Nic Fiagle Affiliation: Jun. 19, 2026 Don't let this happen. We need more transparency on what's really happening with the economy.

Jeff C — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeff C Affiliation: Jun. 19, 2026 As it is it lets investors get a true reading of the company

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JEFF Edleman — Jun 19, 2026
Subject: S7-2026-15 From: JEFF Edleman Affiliation: Jun. 19, 2026 Copying someone else's comments with which I agree.

I propose that quarterly signed financials be narrowed down to any changes in disclosure notes. The CEOs don't have to sign off on twice as much work, but they should be required to disclose things like extraordinary events, subsequent events and details on insider dealings, supporting schedules and changes in methods, estimates and other assumptions.

These disclosures provide a wealth of information and place focus where it belongs.

Ginny Edleman

Jeff Hardin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeff Hardin Affiliation: Jun. 19, 2026 I'd prefer to continue quarterly reporting. Transparency is very good for investors. Let's not reverse the course.

Jeff Henjes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeff Henjes Affiliation: Jun. 19, 2026 Keep quarterlies

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Jeff Kulik — Jun 19, 2026
Subject: S7-2026-15 From: Jeff Kulik Affiliation: Jun. 19, 2026 Yes Quarterly. More oversite

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Jeff Myers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeff Myers Affiliation: Jun. 19, 2026 As a Controller and finance professional for over thirty years I can affirm that changing the reporting requires to twice a year us a horrible idea,I cannot find the logic unless hiding the financial results is the goal. Transparency allows for thoughtful investing, and it keeps companies focused on shareholder value. Do not change itt! Jeff A. Myers , Financial Controller / Director of Finance

Sent from my iPhone

Jeff Myers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeff Myers Affiliation: Jun. 19, 2026 As a Controller and finance professional for over thirty years I can affirm that changing the reporting requires to twice a year us a horrible idea,I cannot find the logic unless hiding the financial results is the goal.

Transparency allows for thoughtful investing, and it keeps companies focused on shareholder value. Do not change itt! Jeff' A. Myers , Financial Controller /Director of Finance

Sent from my iPhone

Jeff Nechanicky — Jun 19, 2026
Subject: S7-2026-15 From: Jeff Nechanicky Affiliation: Jun. 19, 2026 Reducing the required certifications to two a year reopens the door to fraudulent activity and removes the personal accountability of key executive leaders and makes no sense. Keep the reporting process as it is and scrap thi proposal. Investors need the assurance the current rule provides.

Thanks,

Jeff

Jeff A. Nechanicky

Sent from my iPhone

Jeff PATCH — Jun 19, 2026
Subject: S7-2026-15 From: Jeff PATCH Affiliation: Jun. 19, 2026 I don't see how letting the heads of corporations stop signing the financial statements twice a year will make it safer for the shareholder.. . leave it in place! If they want that job title and all the over the top executive pay, bonuses, and high end cars, executive retreats to lavish company paid lodges, etc... Then signing for the companies earnings reports to verify they are correct should be no problem!! Keep them honest! make them sign!

Jeffery Patch

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jeff ravenscroft — Jun 19, 2026
Subject: S7-2026-15 From: jeff ravenscroft Affiliation: Jun. 19, 2026 If you change the quarterly reporting status! You may have an accident!

Jeff Sokolik — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeff Sokolik Affiliation: Jun. 19, 2026 Keep the record reporting as is ! There is no need to change !

Jeff Sprague — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeff Sprague Affiliation: Jun. 19, 2026 It sounds like pure corruption. A trumpian scam to let the insiders cash out while the little guys get their pockets looted.

Maybe if it were combined with rules that only allowed insiders to trade for the 30 day period after each report.

Jeff Utz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeff Utz Affiliation: Jun. 19, 2026 Jeff Utz, Educator, and I am in favor of the new rule. Investors are too much focused on quick profits, not the long term. But making the reports semi-annual, investors will be a looking at a longer-term outlook. I am fully in favor of the new rule.

Jeff Utz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeff Utz Affiliation: Jun. 19, 2026 Jeff Utz, Educator, and I am in favor of the new rule. Investors are too much focused on quick profits, not the long term. But making the reports semi-annual, investors will be a looking at a longer-term outlook. I am fully in favor of the new rule.

Jeff Wylie — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeff Wylie Affiliation: Jun. 19, 2026 Stop this CORRUPTION NOW!

Jeff Zbar — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jeff Zbar Affiliation: Jun. 19, 2026 This makes no sense. Keep reporting as it is

Jeff Zbar

Jeffest — Jun 19, 2026
Subject: S7-2026-15 From: Jeffest Affiliation: Jun. 19, 2026 Reducing public company reporting from four times a year to twice a year may sound like a reasonable deregulatory move, but it would be a significant step backward for market integrity, investor protection, and corporate accountability. Quarterly reporting exists for a reason: it keeps investors informed. Markets function on information, and when that information becomes stale or infrequent, the consequences fall hardest on ordinary investors — the retirement savers, pension funds, and everyday Americans who don't have private access to management or the resources to conduct independent due diligence. Institutional players and insiders would adapt. Main Street wouldn't.
The argument that quarterly reporting burdens companies with short-term thinking is largely overstated. Poor strategic decisions aren't caused by disclosure schedules — they're caused by

poor leadership and misaligned incentive structures. Reducing transparency doesn't fix short-termism; it just hides its consequences longer.
More troubling is what a six-month reporting window enables: more runway for deteriorating financials to go undetected, greater opportunity for insider trading, and less accountability for executives whose decisions could quietly unravel a company before anyone outside the boardroom notices. Think Enron. Think Theranos. Opacity was always part of the problem.
Transparency isn't a burden on healthy, well-run companies — it's a safeguard against the ones that aren't. Investors, analysts, and regulators rely on regular, timely data to do their jobs. Cutting reporting frequency doesn't reduce red tape; it reduces the public's ability to hold corporations accountable.
That's not a tradeoff worth making.

Jeffie East — Jun 19, 2026
Subject: S7-2026-15 From: Jeffie East Affiliation: Jun. 19, 2026 This is a horrible idea. There is no legitimate cause for this. Do not let this happen. It’s in place for a very good reason. The markets are dangerous with less frequent updates. We only get four a year as it is.

Do not end quarterly reporting. It is financially irresponsible.
Jeff East

Jeffrey Danielewicz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Danielewicz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Insiders have an advantage already. Your job is to protect the public investors by maintaining the rules already established.

Jeffrey Dondero — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeffrey Dondero Affiliation: Jun. 19, 2026 Why change??? We want quarterly reports…… period!!!

Jeffrey Lawrence — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jeffrey Lawrence This is a mistake for individual investors like myself chasing the American Dream.

Jeffrey Sosack — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jeffrey Sosack We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases .

Jeffrey Sosack — Jun 19, 2026

Subject: S7-2026-15 Comments From: Jeffrey Sosack Affiliation: Jun. 19, 2026 We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases .

Sent from my iPad

Jeffry Pickell — Jun 19, 2026
Subject: S7-2026-15 From: Jeffry Pickell Affiliation: Jun. 19, 2026 Stop giving the corporate rich ways to avoid accountability.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jen B — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jen B Affiliation: Jun. 19, 2026 It is a bad idea to allow companies to not report for 6 months at a time. The general public is going to get fleeced out of even more money. Private equity firms are going to use this to pump and dump companies and take inventories money. It will lead to more fraud and abuse.

Jendevizio — Jun 19, 2026
Subject: S7-2026-15 From: Jendevizio Affiliation: Jun. 19, 2026 We need more accountability, not less! Please don't change it from four to two times per year! Thank you 🙏

Jene Weinstein — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jene Weinstein Affiliation: Jun. 19, 2026 My name is Jene S. Weinstein. Please continue quarterly reporting. My money is in a Living Trust, because I am disabled...this is the only way to ensure my $$ is doing well in the Funds I have invested in. if not, I can make adjustments, as needed.

Jenna Bissonette — Jun 19, 2026
Subject: S7-2026-15 From: Jenna Bissonette Affiliation: Jun. 19, 2026 Keep it going!!!!

JENNA MEYER — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JENNA MEYER Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am so tired of insider executives driving the stock up then cashing out and crashing the stock. The government is compliscent of being part of this scam.
We are so Fukked as a country from the corruption at all levels.

Jenna V — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jenna V Affiliation: Jun. 19, 2026 Jenna Vandenboom, RN. Quarterly reporting is important because it keeps them honest. It's also unfair if they have an advantage over the everyday investors. When requirements are made optional many will choose not to participate. It's not fair that corporations' savings are being prioritized over individuals' losses. The quarterly reports are necessary to make wise investment decisions. Thank you for considering my comments.

Sent from my iPhone

Jennie Alexander — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jennie Alexander Affiliation: Jun. 19, 2026 I was born in the 50s my parents worked hard for every dime and saved/invested…to go back to those struggles will once again diminish the middle class and cause more poverty than seen now..totally against this and am willing to participate in a class action suit..apparently there is no limit to richness from that 1%..

Jennie Orr Thomas — Jun 19, 2026
Subject: S7-2026-15 From: Jennie Orr Thomas Affiliation: Jun. 19, 2026 Dan Thomas, retired, Minnesota. This is basic protection needed by all investors and citizens. My parents were victims of the Enron statement. They had a statement that their 10,000 shares were worth $905,000. The bulk of their savings. Eventually went to $0. The CPAs (Arthur Anderson) were also complicit. Hopefully this or some other protection will extend to auditors also. The standard shareholder annual vote for auditor is a joke when only one candidate is listed and you have to trust them.

Jennifer Bowers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jennifer Bowers Affiliation: Jun. 19, 2026 Corporate transparency is a must. Don't allow companies more leeway to help insiders profit and further cheat investors.

Sent from my iPhone

Jennifer Cook — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jennifer Cook Affiliation: Jun. 19, 2026 This is completely the wrong approach. It didn't work then and it certainly won't work now. This must not come to pass! I am retired and on a fix income. The thought that I may potentially lose a portion of my savings because of this is unacceptable. Thank you for your time and attention. Jennifer Cook of Michigan

Yahoo Mail: Search, Organize, Conquer

Jennifer Dirrigl — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jennifer Dirrigl Affiliation: Jun. 19, 2026 I am shocked to hear that the SEC is proposing to reduce financial reporting of my savings and investments from quarterly to semiannually. History shows that such delayed financial reporting is both less transparent to the average American investor and reduces the value of such investments by up to a third. Do not do this to the American people. We are already suffering through a diminishing economy and cannot afford to put our life savings at risk.
Sincerely,
Jennifer Dirrigl

Jennifer Dupont — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer Dupont Affiliation: Jun. 19, 2026 This is wrong! No public company should stop reporting.

Sent from my iPhone

Jennifer Durgin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer Durgin Affiliation: Jun. 19, 2026 My name is Jennifer. I'm a Marketing Manager and I support maintaining quarterly SEC reporting requirements. Quarterly reporting provides investors with timely, transparent information about a company's financial condition and performance. Regular disclosures promote market integrity, help prevent information gaps, and allow investors to make informed decisions based on current data rather than outdated information. Reducing the frequency of reporting could diminish transparency and potentially increase uncertainty and volatility in the markets.

Regards,
Jennifer

Jennifer Goodier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Goodier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: sycophants and con artists. I hope you all go to jail.

Jennifer Howstd — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Howstd Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Less regulation and information makes trading less safe for investors and is ripe for another market collapse

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Jennifer Irving — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer Irving Affiliation: Jun. 19, 2026 If you expect it, you have to inspect it. The vultures are already circling. regular people need to know how much money

they have, and they need to know quarterly.

Jennifer Kelley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Kelley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are necessary. Accountability is always a good thing. Please keep the existing measures in place.

Jennifer Kissee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer Kissee Affiliation: Jun. 19, 2026 I object to the 6-month go dark proposal allowing companies to withhold quarterly reporting. It does nothing to protect the public and delays timely & important updates. KEEP IT QUARTERLY. Thank you.

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jennifer l drew — Jun 19, 2026
Subject: S7-2026-15 From: jennifer l drew Affiliation: Jun. 19, 2026 Hello, with so much cover action already happening in plain public site we can't afford to allow any more breaks for the corruption happening behind closed doors. We must've pulled this law.
Jdrew

Sent from my iPhone

Jennifer Lamorte — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Lamorte Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Securing the stability of the stock market and the US economy

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Jennifer MacSual — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer MacSual Affiliation: Jun. 19, 2026 Enough! Be transparent. Corporations are already robbing us blind

J.M.
Sending an instant comment to you, initialed with loving care.

Jennifer Martin — Jun 19, 2026

Subject: S7-2026-15 Comment From: Jennifer Martin Affiliation: Jun. 19, 2026 I'm a marketer for a credit union and we need quarterly reports to help community members save money.

Thank you,

Jennifer Martin
Cell: 615-339-6233

Jennifer Mencarini — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Mencarini Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your ruling will strip me of what little knowledge I have of my investments. I am not formally trained to invest my money and have enough on my plate as a single mom trying to work to keep a roof over my kids' heads. I need to be able to see the quarterly reports so I can see where changes need to be made to make what little money I do have make more for me with little effort. Please rethink your proposal to help out 'the little guys' not just those with money!

Jennifer Moore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Moore Affiliation: Jun. 19, 2026 To the Securities and you guys suck and you don't protect us from anything including your d$xk sucking president. Go to hell and let them figure it out! Burning panties for all you maga assholes.

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jennifer Ramirez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: jennifer Ramirez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My name is Jennifer Ramirez. I am a teacher in Kansas. Each month I scrape together a distribution into my 404b, the only investment option I am given, so that I can afford to live my later years in my own home without burdening my son, my community, and my state.
My state retirement fund is dependent on the stock market to not only increase my earnings, but to allow me to maintain my monthly disbursement for the entirety of my life.
I need my entire 403 b earnings and my pension. Without it, I fear I, like hundreds of thousands of others, risk becoming dependent on state aid. Over the years I have invested thousands in American companies and companies that are located here and embedded into our communities. I ask you not take away from me or the companies my money has benefitted.
The purpose of these offices is to protect the people of this country. This change does not do that. It will not protect teachers like me, nor does it protect the companies themselves. How can a much smaller return benefit major corporations?
The SEC tried to decrease reported earnings once before and it backfired significantly. We must learn from our past mistakes. Our country and its businesses grew significantly once the quarterly earnings were restored in 1970. We must continue this path if we want to keep our businesses growing and people like me, a teacher in Kansas just trying to do the right thing, from becoming a burden on the system in our later years, on a path of financial independence.

Jennifer Richmond-Ananbeh — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Jennifer Richmond-Ananbeh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
DO NOT ALLOW THIS ADMINISTRATION TO REMOVE QUARTERLY REPORTS!!! If anything this is THE MINIMUM REQUIREMENT!!! How about daily or monthly?!?! Otherwise, LEAVE IT BE! Do NOT ALLOW them to change things so they may be MORE CORRUPT!!!

Jennifer Riina — Jun 19, 2026
Subject: S7-2026-15 From: Jennifer Riina Affiliation: Jun. 19, 2026 I am writing to register my strong disapproval of the proposed rule change allowing companies to file statements only 2 times yearly. This benefits insiders and harms the average investor. This rule change is designed to benefit the oligarchs and hurt the average American citizen. Enough is enough. Think about the common good and try to help all citizens not just the administration's cronies. We need more transparency in this country not less. Hiding a company's financial well being from investors and the public is perpetuating a fraud.

Jennifer Riina

Jennifer Saylor — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jennifer Saylor Affiliation: Jun. 19, 2026 Keep businesses accountable with frequent reporting, NOT LESS. We The People have been duped far too many times in the past.
This rule change would only invite more corruption and less accountability.

Jennifer Steger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Steger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is important for investors to be able to follow how the markets affect their investments, especially for those nearing retirement and to have the transparency to closely follow and choose investments that promote ethical and sustainable growth across several markets.

Jennifer sword — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jennifer sword Affiliation: Jun. 19, 2026 Small investor check my investments daily. Will not be investor if you do this,

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Jenny Bufford — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jenny Bufford Affiliation: Jun. 19, 2026 Absolutely not. This can do damage to retired individuals who rely on their savings. Additionally, corporations need to be more transparent, not less. They need to be accountable. Jenny Bufford
Retired consultant Iowa

Yahoo Mail: Search, Organize, Conquer

Jenny Witkop — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jenny Witkop Affiliation: Jun. 19, 2026 To ut it bluntly NO GOD Dammit

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Jeremiah Rose — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jeremiah Rose Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Please do not lift restrictions created to protect the American citizen relying on public companies to display consistent guidance.

Jeremy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeremy Affiliation: Jun. 19, 2026 Jeremy Gay, 46 years old, Operations Manager for a family business. Why does this matter? Manipulation of stocks to financially benefit major shareholders isn't enough. This will be worse than any insider trading or Bernie Madoff heist, it will lose the faith of every American and person in the world that invests. If this is your idea on how to fix our economy, holy **** we are in way bigger trouble than anyone could have possibly expected. We will be screwed.

Jeremy Ray Borders — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jeremy Ray Borders Affiliation: Jun. 19, 2026 Please make sure the SEC is focused on people 1st. I'm a CEO, but we want to keep things out of the dark. I don't think the SEC should have much power at all.

Jeremy Shedrow — Jun 19, 2026
Subject: S7-2026-15 From: Jeremy Shedrow Affiliation: Jun. 19, 2026 Please keep financial reporting quarterly. Transparency is why people invest to become "owners" of these public companies.

Changing to semi-annual reporting will decrease transparency causing investors to seek alternative more transparent investment routes or pursue investments with limited transparency but greater returns (like private equity). I understand the proposal's stated goal is to encourage more companies to go public. However, less transparency will result in less capital in the market, reduced demand and lower stock prices. The idea that quarterly reporting is an overburden is false. These reports can be largely automated.

If we truly want to encourage more companies to go public, we must close the carried interest loophole that private equity firms use. The free flow of private equity (PE) money is causing companies to stay off the public markets. It's much easier for an owner to cash out with PE than to IPO. Closing the carried interest loophole would reduce the amount of private equity capital available and encourage more capital flow into transparent, gold-standard public markets, resulting in more IPOs.

Further, private equity's impact on small and medium-sized businesses across all sectors is gutting economic stability, harming employees and customers, and causing bankruptcies and job losses. PE investors often don't care about the business's longevity; they only care about the "exit". This short term view results in business failure more than in situations where the owners, and thus the leadership, have a long term interest in stability, as they would in a publicly held corporation.

Thank you for considering this.

_____
Jeremy Shedrow

Jeri Killett — Jun 19, 2026
Subject: S7-2026-15 From: Jeri Killett Affiliation: Jun. 19, 2026 Keep the recordings and signatures. All these CEO's must be held accountable. I am against deregulation. Without regulations it just lets the thieves get away with stealing from the elderly and poor.

Jeri Norris — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jeri Norris Affiliation: Jun. 19, 2026 This is wrong and you know it. Without accountability companies can get away with almost anything. You need to do the right thing. It’s called serving the public.
Elizabeth Norris, MS, LPC-S
Sent from my iPhone

Jerri — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jerri Affiliation: Jun. 19, 2026 Give us full disclosure!

Sent from my iPad

Jerry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jerry Affiliation: Jun. 19, 2026 In this time when news cycles seem to measured in hours, not days or weeks, it is imperative investors have reasonably up-to-date, verified information about companies in which they may be invested in. Do not water down the requirements of SOX!

Thank you,
Warren J Brown

Jerry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jerry Affiliation: Jun. 19, 2026 We don't need to move backwards so let's keep things like they are today. When they have to make reports quarterly that keeps them more honest.

Sent from my iPhone

Jerry Caufield — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jerry Caufield Affiliation: Jun. 19, 2026 Keep reporting results quarterly. The retail investor is always the first to get screwed. You should be looking out for the small investors, and not the insiders, and hedge funds.
We are tired of being the last to know. Let's keep the corporate giants accountable. It seems the SEC is looking out for the billionaires and not the common investor.

Jerry Caufield
Investor
Retired

Jerry Delorme — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jerry Delorme Affiliation: Jun. 19, 2026 I want my quarterly reports always!

Sent from my iPhone

Jerry Forrest — Jun 19, 2026
Subject: S7-2026-15 From: Jerry Forrest Affiliation: Jun. 19, 2026 Quarterly reporting is a must!
Jerry Forrest, GG, CGA, CAPP z

Jerry Hamby — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jerry Hamby Affiliation: Jun. 19, 2026 I think quarterly reporting is important because it requires companies to be more transparent and more accountable to their investors.

Jerry Hamby

Jerry Kane — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jerry Kane Affiliation: Jun. 19, 2026 It’s not acceptable to reduce reporting requirements, especially in light of the many suspected cases of market manipulation. You would cast further doubt and cause market sell offs and panic. Do not further damage our economy with this highly suspicious move!

Jerry Kane
Retired Marketing Manager

Cheers,
Jerry

Jerry Kirtley — Jun 19, 2026
Subject: S7-2026-15 From: Jerry Kirtley Affiliation: Jun. 19, 2026 Jerry Kirtley, retired, Chattanooga Tennessee Don't change the rule. We need more transparency, not less.

Jerry Mannarino — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jerry Mannarino Affiliation: Jun. 19, 2026

JERRY MILLER — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JERRY MILLER Affiliation: Jun. 19, 2026 We don’t need less transparency! Keep reporting like it is currently.

Sent from my iPhone

Jeryl DeGrasse — Jun 19, 2026
Subject: S7-2026-15 From: Jeryl DeGrasse Affiliation: Jun. 19, 2026 No, we don’t want another Enron! Quarterly reporting must remain the protocol.

Jess Ervin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jess Ervin Affiliation: Jun. 19, 2026 Jessica Ervin, Transportation Coordinator/Supply Chain, and quarterly reporting matters to me because fraud and theft are not okay. Quarterly reports allow for pivoting strategies when the market shifts, transparency is spending, and potential cost saving from market shifts. A bi-yearly report helps no one except the people asking for it.

Respectfully,

Jessica Ervin

Jesse Moore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jesse Moore Affiliation: Jun. 19, 2026 Quarterly reporting is the minimum companies should report. Honestly, by oks should be open and available online 24 hours a day so people can watch transactions, company spending, etc. Taking away any rules that further the uneven playing field should be illegal. SEC should remain separate from the whims of those that want to take advantage of everyday people.

Jesse Moore

Jessica Blacketter — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jessica Blacketter Quarterly reporting was a corrective action to past catastrophe, and should not be undone. It is a critical level of transparency and the companies should be compiling this data already to manage their business properly. This is more warranted than ever with the tumultuous supply chain issues and daily policy changes impacting the business environment, combined with the faster pace of transactions due to modern tools and communication devices. It is necessary to allow people to make informed decisions.

Jessica BUTLER — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jessica BUTLER Affiliation: Jun. 19, 2026 I want quarterly reports! I want to know the direction that my investments are going before the market crashes! Sincerely, Jessica Butler

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Jessica Christofferson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Christofferson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please leave the SEC filing requirements as they are. As an investor, it is important to have timely information. I don't have the advantage of insider trading information like the millionaires do!

Jessica Ewing — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jessica Ewing Affiliation: Jun. 19, 2026 Jessica Ewing, wife of someone who works in the gas industry and someone who owns lots of diversified stocks. If this goes into effect we WILL dump every stock from every company that does this. We will also urge friends family and coworkers to do the same. We will start a group and steer people towards credit union and other options. We won't accept this. Your move.

Jessica Garcia — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jessica Garcia Affiliation: Jun. 19, 2026 To whom it may concern.

Do not change the quarterly reporting. We all know it's important to be transparent and to have the most up to date information possible to know the health of a company when making investment choices. Keeping a close eye on finances is the only way for the American people to have a chance at retiring with up to date and consistent reporting of information for sound investment choices to be made.

thank you.

Jessica Leung — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jessica Leung Affiliation: Jun. 19, 2026 Transparency ebbs with this one. Aren't laws made to protect the citizens? This one will be harmful in practice! There are other ways to streamline the work - get creative.

Get Outlook for iOS

Jessica Sage — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Sage Affiliation: Jun. 19, 2026 Loss of transparency makes the market worse for everyone except insiders

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Jessica Stolte Bender — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jessica Stolte Bender Affiliation: Jun. 19, 2026 To whom this may concern,

This is a hard NO.

We already have a lack of transparency with our current capitalist economic system and this administration has done more to unbalance our books than any in history.

This is a clear attempt to keep money in the pockets of those who already have more than they could ever need.

Again, NO.

Stop the grift.

- Jessica Bender, Small business owner.

Jessie Robb — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jessie Robb Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Retain quarterly reporting. I am a retired small investor and need accurate timely information since I

handle my own investments.

JeVerna Haynes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JeVerna Haynes Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
NO! No to lesser reporting. These fascists have to be stopped or we will have no choice but to take them out with weapons. We do not want a civil war, but we will fight one if we must. Stop this!

Ji Montgomery — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ji Montgomery Affiliation: Jun. 19, 2026 Oppose poisoning animals we must protect our endangered species now

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Jigar Mehta — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jigar Mehta Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The decision to take away quarterly earnings is putting retail Investors at a disadvantage and supporting company insiders.

This is a ridiculous decision and I cannot fathom the reason why these companies are not held accountable to share their performance with the people investing in them.

Jil Colen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jil Colen Affiliation: Jun. 19, 2026 Keep quarterly Transparency

Sent from my iPhone

Jill B — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jill B Affiliation: Jun. 19, 2026 This proposed change is absolute nonsense, and gives public companies even more power than they already have, pulling that marginal increase in power from the small investors side. I don't understand how a government agency that is supposed to be helping all Americans can see this in Joe Q Public's best interest. Sure feels like another victory handed to the Chamber of Commerce lobby. I oppose this change.

Jill Budzynski — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jill Budzynski Affiliation: Jun. 19, 2026 This proposed change is absolute nonsense, and gives public companies even more power than they already have, pulling that marginal increase in power from the small investors side.
I don't understand how a government agency that is supposed to be helping all Americans can see

this in Joe and Jane Q Public's best interest.
Sure feels like another victory handed to the Chamber of Commerce lobby. I oppose this change.

Jill Budzynski
Osseo, MN 55369
jill@budzynski.com

“The stuff that changes us in life is buried under our fears.” QuestLove

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Jill D Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jill D Johnson Affiliation: Jun. 19, 2026 No. No. No.

Jill F — Jun 19, 2026
Subject: S7-2026-15 From: Jill F Affiliation: Jun. 19, 2026 Jill Ferguson, retired, Pennsylvania. Quarterly reporting keeps corporation ceo's honest and protects the public from greed. Leave it the way it is!

Sent from my Galaxy

Jill Franklin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jill Franklin Affiliation: Jun. 19, 2026 To SEC, Please consider how the lack of transparency will affect all of us. We absolutely depend on that information to prevent possible catastrophic loss. We try to build a safety net that will support us through life, and if there is an interrution that changes that, we need to make changes also.

Thank you for considering our needs.

Jill Klaver — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jill Klaver Affiliation: Jun. 19, 2026 Quarterly reporting is

important to transparency and results in more accurate and timely information for investors. Don’t go backwards!
Jill Klaver
Retired Risk Manager - Green Valley AZ

Sent from my iPhone

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jill minnesotaofficiants.com — Jun 19, 2026
Subject: Comment on S7-2026-15 From: jill minnesotaofficiants.com Affiliation: Jun. 19, 2026 The American people, and American investors deserve transparency!
Keep the quarterly reporting mandate!

Jill Pellis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jill Pellis Affiliation: Jun. 19, 2026 Continue quarterly reporting! Government & big businesses need to be held more accountable & transparent, not less; especially in these unethical times!!

Sent from my iPhone

Jill Teitlebaum — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jill Teitlebaum Affiliation: Jun. 19, 2026 My name is JDT. I am retired with a portfolio that I need to profit in order to sustain quality of life in retirement. No to six-month reporting. Just no. Give investors their rightful information about what's happening to THEIR money each quarter. NO to six month reporting!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jill Thrasher — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jill Thrasher Affiliation: Jun. 19, 2026 Jill Thrasher, Caregiver, Lifeguard, Mech Engineer, Rochester, NY.

Please keep Quarterly Statements as my family is dependent on investments for those that need a caregiver and it gives a clearer idea of how much money is left to spend on healthcare and assisted living. I prefer that statements remain every 3 months for the best accountability. Thank you.

Sent from my iPhone

Jill Vales — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Jill Vales Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly information on public companies financial results, available to both institutional and individual/retail investors, is critical. It keeps companies more accountable. Yes, the pressure to achieve quarterly results equal to or greater than expectations is real. But quarterly reporting causes CEOs and CFOs to own up to issues and report on them way before year-end.

I am a retired CPA and CFO who was the CFO of a company traded on NASDAQ in the late 1990's, in the dot.com era

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Jim — Jun 19, 2026
Subject: S7-2026-15 From: Jim Affiliation: Jun. 19, 2026 Unfortunately businesses have repeatedly shown that they cannot be trusted unless they are being overseen and the public can see their fiscal condition. Please keep the requirement for quarterly
reports in place.

Sent from AOL on Android

Jim — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 19, 2026 Jim Journey retired, full transparency is critical. 6 months is unacceptable and gives far too long for corruption to take place.

Sent from my iPad

Jim Akers — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Akers Affiliation: Jun. 19, 2026 My name is James Akers. I am a union ironworker, trying to put away enough money to retire comfortably. Quarterly reporting has worked fine for as long as I can remember. Any longer of a period would just give insiders more opportunity to cheat the rest of us with insider trading.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jim and Becky] — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim and Becky] Affiliation: Jun. 19, 2026 Public companies must be transparent. Reporting must continue to be done quarterly so that nothing is hidden. Truth dies in darkness, fraud blossoms, and that is a very slippery slope.

Rebecca Stankowski
Lowell, Indiana

Jim and Betty Astle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim and Betty Astle Affiliation: Jun. 19, 2026 Do not allow companies to hide their books!

Betty Astle

Jim antenucci — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jim antenucci Affiliation: Jun. 19, 2026 This is very disturbing and will hurt millions of Americans. What happened to government for the people, by the people! This is unAmerican!!

Sent from my iPhone

Jim Bednarek — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Bednarek Affiliation: Jun. 19, 2026 Keep the reporting requirement to 4 times yearly. Didn't we learn anything from Enron?

Regards,
Jim Bednarek
jimbednarek@att.net
636 236 7859

Sent from AT&T Yahoo Mail on Android

Jim Clark — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Clark Affiliation: Jun. 19, 2026 Transparency and quarterly feedback are really important as I manage my retirement program, which invests heavily in stocks that are under the vigilant watch of the SEC. Cutting that feedback to twice annually increases the risk companies ask me (and thousands of other investors) to assume, making it difficult to justify continued or additional investment. Don't do it.
James Clark, Retired investor

Jim Dark — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jim Dark Affiliation: Jun. 19, 2026 Keep quarterly reports

Sent from my iPhone

Jim Dupre — Jun 19, 2026
Subject: S7-2026-15 From: Jim Dupre Affiliation: Jun. 19, 2026 This needs to be kept in place. It's one of the only tools we have to help keep them honest

Yahoo Mail: Search, Organize, Conquer

Jim Guidi — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Guidi Affiliation: Jun. 19, 2026 My name is Jim Guidi, and I'm a construction superintendent. This matters to me for the same reason it should matter to everyone. The public needs more transparency in regards to business, health care, education, and government. In my opinion, quarterly reporting doesn't seem frequent enough. There is far too much at stake. There is a reason they are trying to reduce the frequency, and it's not a good reason. Please do not change it.

Best regards

Jim Guidi

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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jim hitch — Jun 19, 2026
Subject: S7-2026-15 Comment From: jim hitch Affiliation: Jun. 19, 2026 Whatever happened to "We the People?" Government is to promote the general welfare; not promote the ideas and profits for insiders. We no longer live in a democratic republic with a capitalistic economic system where those who buy government pay little-to-no taxes, receive subsidies, and write laws while most of the people live like mushrooms (in the dark and covered in crap). I propose monthy reporting. Technology provides for more and more frequent reporting not less.

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Jim Hitchcock

"Life is a classroom! Show up every day willing to learn and contribute. Most of your grade is based

on participation."

Jim Jeffries — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Jeffries Affiliation: Jun. 19, 2026 This proposal does NOTHING positive for the "average Joe or Jane investor". It appears to be putting a thumb on the scale in favor of institutional investors. Please explain how this helps regular citizens. It hasn't passed the Smell Test yet.

Jim Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Johnson Affiliation: Jun. 19, 2026 Jim, CEO - Quarterly reporting isn't enough much less 6 months. With technology today we should be speeding up the insight into the businesses we invest in not lengthening them. This is collusion and corruption at its finest.

"Empowering People to Believe!"

Jim Johnson
Head Coach
headcoach@contractorcoachpro.com

Please excuse any misspellings. They happen sometimes when replying via my cell phone email.

Get Better Every Day!

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jim lange — Jun 19, 2026
Subject: S7-2026-15 From: jim lange Affiliation: Jun. 19, 2026 Quarterly. We need a SEC that doesn't mind working. No need for laziness in our government.

Jim Revenaugh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Revenaugh Affiliation: Jun. 19, 2026 As an investor I value the frequency of financial reporting to determine my investment strategies and do not favor moving it to twice/year.

Jim Sellers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jim Sellers Affiliation: Jun. 19, 2026 James Sellers. Currently an independent marketing consultant and a local elected city councilman in Prairie Village KS. As a long time individual investor with a four decade career that included stints with Procter & Gamble, Coca-Cola, and FedEx, I know the discipline that comes from quarterly reporting benefits not only the individual and the institutional investor, but also the reporting company and its

employees. This proposed move is a gimmick to obscure transparency and to further benefit those who have inside information. I and millions of my fellow citizens are fed up with our political elite conspiring at the behest of themselves and others in the top 1% to keep stacking the deck in their favor. Stop this corruption now, and reject this proposal.

Thank you for supporting the interests of regular citizens.

Jim Sellers
Sent from my iPad

Jim Sitrick Jr — Jun 19, 2026
Subject: S7-2026-15 From: Jim Sitrick Jr Affiliation: Jun. 19, 2026 The increasingly complex, arcane system of financial reporting by corporations and other entities that Americans investors utilize is already difficult for the overwhelming majority of people.

Nothing that makes it even more complicated to comprehend and less transparent should be allowed.

Sent from my iPhone

Jim Slattery — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Slattery Affiliation: Jun. 19, 2026 There is no legal and ethical reason for this to change except to allow insiders to cash out before the rest of anyone else knows what's going on this is rigging the system. Against the average American investor

James slattery
7014 Rockland Avenue Pikesville Maryland retired partially living on investment income

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Jim Stowell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Stowell Affiliation: Jun. 19, 2026 I feel we should have a fair free enterprise system, not billionares getting all they want. Not a two class system.

Jim Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jim Sullivan Affiliation: Jun. 19, 2026 Quarterly reporting needs to remain in order to maintain transparency between the corporations and stockholders. Corporations bottom line can change a lot in 3 months and needs to be reported quarterly.

Sent from my iPad

Jim Theis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jim Theis Affiliation: Jun. 19, 2026 Hi SEC folks,

Sending my opinion as an investor that I believe more information about public companies is better than less. That's pretty simple. I'm concerned about companies being able to hide "bad" information longer from investors, while insiders would have more time to make personal adjustments before the "bomb drops" only every 6 months.

Quarterly REPORTING would also smooth out the bumps in the market and provide everyday investors with crucial information. There is evidence for this and it's why we have the rule we have today. Quarterly FORECASTING of future earnings can be harmful and I would encourage public companies to refrain from that. But quarterly reporting - yes please. The more the better. Anyone who says otherwise just wants to give public companies cover the do bad things.

Thanks,

Jim Theis, M.D.
Physician
New Orleans, LA
Ezeejim2@gmail.com

Sent from my iPhone

Jim Walker — Jun 19, 2026
Subject: S7-2026-15 From: Jim Walker Affiliation: Jun. 19, 2026 It is imperative that there be no changes to the quarterly reporting. Please make no changes unless you make ones to legally hold company officers more accountable. I submit this as a U.S. retired health professional and citizen living in California who has seen not enough legal accountability among corporate and business executives. Thank you, Jim Walker

Sent from my iPad

Jim Wolfkill — Jun 19, 2026
Subject: S7-2026-15 From: Jim Wolfkill Affiliation: Jun. 19, 2026 We need more oversight, not less please keep quarterly teporting

Sent from my iPhone

Jim Young — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jim Young Affiliation: Jun. 19, 2026 To ensure the highest standards of financial integrity and operational clarity, we strongly recommend implementing a structured quarterly review and reporting framework. This consistent rhythm is essential for fostering an environment of complete transparency across all relevant operations, enabling stakeholders to access timely and comprehensive insights into performance and resource management. Furthermore, these regular, in-depth examinations serve as a critical safeguard, significantly enhancing our ability to detect anomalies early and proactively mitigate any potential risks of fraud or mismanagement.

Jimmy Brash — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jimmy Brash Affiliation: Jun. 19, 2026 This is bad for all investors. We need more transparency and accountability to investors and outside shareholders, not less. This new rule just further proves to the public that the markets are rigged by the Federal Government in favor of the banks, institutional investors and hedge funds. This new rule turns retail investors into exit liquidity. Period.

Regards,
Jimmy Brash
Jimmy.brash@yahoo.com
273 Allentown Rd, Parsippany, NJ 07054

Jimmy Ragan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jimmy Ragan Affiliation: Jun. 19, 2026 Please do not change the quarterly reporting. I depend on the quarterly reports to make my investment decisions and feel that it would create an unfair advantage for corporate insiders. If it is optional you know that the corporations will stop reporting.

Sent from my iPad

JJ Lasserre — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JJ Lasserre Affiliation: Jun. 19, 2026 Quarterly reporting keeps me better informed about my investments. It also requires more transparency from companies so they can’t hide problems.

Julie Lasserre
Los Osos, CA

Sent from my iPhone

JK — Jun 19, 2026
Subject: S7-2026-15 Comment From: JK Affiliation: Jun. 19, 2026 Please keep the quarterly reports. Six months is too infrequent. I'm a retired senior citizen and watch my savings carefully. Thank you. Judy Kitchen

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jland3208 — Jun 19, 2026
Subject: S7-2026-15 From: jland3208 Affiliation: Jun. 19, 2026 Let's keep it. It works and helps to keep people honest. As they should be but sometimes aren't! Greatness comes with honesty!

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jmankyfood — Jun 19, 2026

Subject: Comment on S7-2026-15 From: jmankyfood Affiliation: Jun. 19, 2026 Keep It Quarterly

Sent from my Galaxy

Jo Ann Howse — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jo Ann Howse Affiliation: Jun. 19, 2026 We, the investors!, deserve timely and accurate quarterly reporting!

Jo Anne Jacobs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jo Anne Jacobs Affiliation: Jun. 19, 2026 Less accountability is unacceptable. I am retired and mainly living on social security. Knowing who is trying to take more of my money than they should is important to me. Jo Anne Jacobs

Sent from my iPhone

Jo Austin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jo Austin Affiliation: Jun. 19, 2026 It is to be done quarterly! And quarterly only!!

Jo Benoit — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jo Benoit Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I believe this gives the crooks every advantage they need to pull underhanded dealings that no one is aware of until it's too late. So wrong!

Jo Bens — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jo Bens Affiliation: Jun. 19, 2026 Keep quartly reporting!! I live in CT. I work as a community developer. I am nearing retirement in two years. I have planned, saved and sacrificed to retire properly. Allowing companies to change reporting standards is not beneficial for anyone except the mega wealthy elite class. I am an average American who did everything right to get here by working hard!! Don’t let reporting standards change! Do right by Americans!
Rellie Bensow

Sent from my iPhone

Jo Goolsby — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jo Goolsby Affiliation: Jun. 19, 2026 Jo Goolsby, retired, and this issue matters to me because I am an investor who lives, in part, on income from my invested finds. Right now, companies are required to report certain information to the SEC on a quarterly basis. This information is relied upon by investors in making investment decisions. A lot can happen in 6 months which is the timeframe change proposed. Insiders have more opportunity to act before disclosure. It allows more time for fraud to grow. It currently says going to every 6 month reporting is optional, but it's to the companies' and their executives' benefit. Costs are not significantly reduced, but any benefit goes to the companies and executives, not investors. Bottom line, this change is to the benefit of companies and their leadership which is why it's being proposed, along with practically everything else this administration has been put in place. KEEP IT QUARTERLY!!!!

JO MORRIS — Jun 19, 2026
Subject: S7-2026-15 Comments From: JO MORRIS Affiliation: Jun. 19, 2026 As an investor, I rely on quarterly reports. Please allow them to continue on a quarterly basis.

Jo Morris
Monticello, FL

Jo Newman — Jun 19, 2026
Subject: S7-2026-15 From: Jo Newman Affiliation: Jun. 19, 2026 Did the Houston Enron debacle teach us nothing??????? Instad of cutting the checks from quarterly to twice a year, why not go to every 2 months, or even every month?

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jo skelton — Jun 19, 2026
Subject: S7-2026-15 Comment From: jo skelton Affiliation: Jun. 19, 2026 My husband and I are both retired and rely on those quarterly statements as part of our budgeting. Unlike wealthy people we have to plan our expenditure with little to spare. I would also have concerns about transparency when those lights go out for 6 months. I do not trust big business these days of rampant corruption. The wealthy are increasingly out for themselves and do not care about the average person if they're out to increase their profits by the odd million dollars here and there. I don't want that opportunity to arise. I can't see why quarterly statements would be questioned unless somebody is looking to earn a gas buck or two. It's a bad idea.

Sent from my iPhone

Joan Abbey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joan Abbey Affiliation: Jun. 19, 2026 As a retiree I am opposed to having businesses reporting to thier shareholders on any time frame other than quarterly.

Sincerely,
Joan Abbey

JOAN AUSTIN — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JOAN AUSTIN Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue to require quarterly reporting!

Joan Caiazzo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joan Caiazzo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposed change would be detrimental to retail investors and more.

JOAN CASEY — Jun 19, 2026
Subject: S7-2026-15 From: JOAN CASEY Affiliation: Jun. 19, 2026 Time is an obvious way of proving that we truly need more regulation of CEOs.The era we live in has ceos making 300 times more than the average worker is an example why ceos need public scrutiny and shareholder pressure are increasing calls for transparency in executive compensation.

Joan Cunningham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joan Cunningham Affiliation: Jun. 19, 2026 Eliminating quarterly reports is so wrong for the average American investor. How can anyone make an informed decision about a company without them. Seems they don't want us to!

Sent from my iPad

Joan Doane — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joan Doane Affiliation: Jun. 19, 2026 Every 2 mos

Yahoo Mail: Search, Organize, Conquer

Joan Gross — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joan Gross Affiliation: Jun. 19, 2026 To whom this may concern,
I'm a senior citizen invested in the stock market. Keep the reports quarterly to allow me equal footing! Six months reporting gives insiders an incentive to use information to their own advantage and my detriment.
Respectfully,
Joan Gross

Sent from my iPhone

Joan Hart — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joan Hart Affiliation: Jun. 19, 2026 I'm Joan Hart I'm on disability in Ripley, NY. It matters to me because I'm on limited income and my investments have come in handy for emergencies with the rising cost of EVERYTHING and supporting NY City, which this tiny town shouldn't have to do. Quartly reporting are very important to me. I may not be a big investor but those investments help me. I can't afford to lose more money to the greedy people that want to keep taking away from me AND other Americans can't afford to support greedy people. Why should we suffer because you want to CHANGE IT UP TO FIT YOUR GREED??? LEAVE WHAT WORKS ALONE !!!

Joan Isaacs — Jun 19, 2026
Subject: S7-2026-15 From: Joan Isaacs Affiliation: Jun. 19, 2026 Now more than ever we need accountability! Quarterly statements!
Joan Isaacs
Colorado

Joan Juliano — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joan Juliano Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Less oversight is a opportunity to cheat. Please do not lessen security, increase it. More oversight is needed not less!

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joan Madonna — Jun 19, 2026
Subject: S7-2026-15 From: joan Madonna Affiliation: Jun. 19, 2026 as an investor in our country I worked my tail off for the money I have accumulated for retirement I can not live on sos sec alone since my husband passed awat I need to know that CEO’s must sign and show truth for what’s happening in their particular companies the only way to keep them totally honest is to threaten them with prison for lying and taking advantage of it hard working citizens ! Thank you for your attention to this matter! Joan madonna retired Florida

Sent from my iPhone

Joan Nelson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joan Nelson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Eliminating quarterly reporting announces a lack of interest in promoting corporate accountability and reducting insider trading. Why would the public be concerned?

Joan Pinkham — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joan Pinkham Affiliation: Jun. 19, 2026 My name is J. Pinkham. I'm a retiree and anything that can effect my income needs to be transparent and not invisible for six months . Too many chances for "errors" to not be reported and corrected.

Joan Pulkkila — Jun 19, 2026
Subject: quarterly reporting From: Joan Pulkkila Affiliation: Jun. 19, 2026 This is outrageous. We need to keep the quarterly reporting. America should be the land of equal opportunity and equality. This idea should never be entertained!! It will cause a myriad of issues including fraud

Thank you
Joan Pulkkila

Joan Townsend — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joan Townsend Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are important to small investors. I am a small investor. Producing these reports is not a hardship for publicity traded companies, but does keep information from the public.

Joanie Flynn — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanie Flynn Affiliation: Jun. 19, 2026 Quarterly reporting helps me as an investor to be a better steward of my portfolio, plus it helps me follow the market readily. To change this approach would introduce more folly into a process that already has that in greater measure.
Joanie Flynn, Orange Beach, AL
Retired marketing executive managing my portfolio

Sent from my iPhone

Joann Estis — Jun 19, 2026
Subject: File No. S7-2026-15 From: Joann Estis I think company's should not have the option of reporting every six months. Investors - especially small investors - need timely information to make decisions. I urge the Commission to continue requiring quarterly reporting.

JoAnn Howard — Jun 19, 2026
Subject: S7-2026-15 Comments From: JoAnn Howard Affiliation: Jun. 19, 2026 Hold the SEC to its current reporting level. Don’t let the corporations hide for six months at a time before shareholders find out they have been swindled.

Sent from my iPad

Joann Mazorra — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joann Mazorra Affiliation: Jun. 19, 2026 I To the Securities and Exchange Commission: I don't think it's a good idea to withhold important information from public at anytime and to suspicious for dishonesty activities that could hurt consumers

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Joann rushford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joann rushford Affiliation: Jun. 19, 2026 When will it be the middle class turn not the big guys!!! we are falling behind

Joann M Rushford

Joann Smith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joann Smith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My investments are my retirement, my future. I want all the info possible to make good decisions. Don't change current reporting.

Joanna Adams — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joanna Adams Affiliation: Jun. 19, 2026 My whole retirement is based on my portfolio. I want to know what is is doing so I can adjust as needed.
Thank you.

Joanna Varga — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanna Varga Affiliation: Jun. 19, 2026 Keep the quarterly reporting! It is not fair to give big companies the advantage over average Americans.
Joanna Varga
Sales for Glaze ‘N Seal Inc

Sent from my iPhone

Joanne Balitzky — Jun 19, 2026
Subject: S7-2026-15 From: Joanne Balitzky Affiliation: Jun. 19, 2026 Having seen the results if the Enron debacle on many small investors, and now being a retired with investments person dependent on see much accounts, It is important to me to maintain the quarterly reporting requirement. It makes for ownership of responsibility by the leaders of companies asking us to invest in them. Responsibility towards us as well as themselves
Joanne Balitzky, retired academic administrator, Maryland,

Joanne Ciurzynski — Jun 19, 2026

Subject: S7-2026-15 Comment From: Joanne Ciurzynski Affiliation: Jun. 19, 2026 Less reporting means less accountability. Six months is way too long for financials to be reported. People make decisions for purchases/investing based on those reports and would be easier for companies to hide when they were failing. Or is that the idea?

How can you properly forecast without following true, reported numbers? Keep it as it has been.

Regards
Joanne Ciurzynski

Affiliated with Millbrook World Travel Corp and member of Ensemble
Bestbucketlistadventures@gmail.com

Joanne Collens — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Collens Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please share your greed of money. Can't take it when you die.

Joanne Eidson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Eidson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Monthly reports are important to investors in making investments decisions.

Joanne Hensel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joanne Hensel Affiliation: Jun. 19, 2026 No. Do not do this.

Sent from my iPhone

Joanne Jackson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joanne Jackson Affiliation: Jun. 19, 2026 Investors deserve to know monthly how their investment is performing. Quarterly is the max stretch to avoid fraud. Businesses have to close the books monthly, they can report to their investors quarterly.

Sent from my iPhone

Joanne Lehman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joanne Lehman Affiliation: Jun. 19, 2026 Joanne Lehman, former teacher and my husband was a regional sales manager in Fremont, Nebraska. My husband and I worked our whole lives to be sure we would be able to live in retirement. Now with higher prices and increased medical costs those funds we saved are even more important. Please help us protect our investments.

Sent from my iPhone

Joanne Maglalang — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanne Maglalang Affiliation: Jun. 19, 2026 Keep the quarterly reporting. There was a reason for it in the first place and taking it away will send us back to more problems and allow more opportunity for unfair advantages and insider trading.

Sent from my iPhone

Joanne Mahoney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanne Mahoney Affiliation: Jun. 19, 2026 I am a retired accountant and accurate numbers do matter . Please return to signed quarterly statements.

Joanne Mahoney
Lansdale PA

Joanne Mahoney

Sent from my iPhone

Joanne Mahuka — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joanne Mahuka Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
continue the quarterly reporting

Joanne Mills — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanne Mills Affiliation: Jun. 19, 2026 What you are trying to do is lawless, corrosive, unjustified, and must be out lawed. My money is the same as anyone else's. Shame on you!!

Joanne Minton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanne Minton Affiliation: Jun. 19, 2026 Our Government Is So Horribly Corrupt, I Truly Believe They think we’re stupid and will keep Taking this Bs

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Joanne Nania — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joanne Nania Affiliation: Jun. 19, 2026 I am very much against the change on Quarterly Reporting requirements and urge the SEC to abandon this effort. History shows that less reporting results in less transparency. This sends us in the wrong direction. I am adamantly opposed to this idea. I am a retiree who depends on my stock investments for income, and this move adds more risk to the market, by lowering reporting standards. I am also a voter.
Joanne Nania
Webster, NY

Joanne O'Neil — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joanne O'Neil Affiliation: Jun. 19, 2026 Please continue quarterly reporting

Joanne ONeil

Sent from Gmail Mobile

Joanne Stephens — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joanne Stephens Affiliation: Jun. 19, 2026 I am in favor of keeping quarterly reporting. It’s important to be on top of your money and how your investments are doing. It’s not enough to rely on others to keep up with it for you.
Joanne Stephens, educator

Sent from my iPad

Joany Haag — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joany Haag Affiliation: Jun. 19, 2026 Joan Haag, retired business owner, living in Arkansas. We worked our whole lives to pull together a retirement portfolio that would support us in our retirement. Our nest egg might not seem like much to a rich politician or bureaucrat but it’s all we need to be safely retired. Do not take away quarterly reporting; studies show that it definitely hurts investors like us. Even a small decrease in our bottom line and our returns would be life changing. Stop playing around with our livelihoods and ensure companies continue to be accountable to the millions of Americans who rely on these investments. Your job is to protect Americans’ interests, don’t do the opposite by giving these corporations a loophole they don’t need.

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Jody — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jody Affiliation: Jun. 19, 2026 This idea is an abomination for all investors! We already get shafted by SEC allowing NAKED SHORT SELLING! Do not say it's illegal so it can't happen because the SEC has been ignoring it for YEARS. No 6 month GAP IN TRANSPARENCY while insiders screw us over again.
Please do not pass this awful rule. The Heydon Family

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Sent from Proton Mail for iOS.

Jody — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jody Affiliation: Jun. 19, 2026 Another Elitist play that sticks it to the working middle class just trying to get ahead. This needs to be stoped.

Jody Gilbertson — Jun 19, 2026
Subject: S7-2026-15 From: Jody Gilbertson Affiliation: Jun. 19, 2026 As a retired Registered Representative and Financial Advisor, I strongly object to removing quarterly reporting requirements. Keep the quarterly reporting for better transparency and oversight. Do not open the door to more Enrons or similar.
Jody Gilbertson, Frisco Texas

Jody Hawk — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Jody Hawk Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a small outsider investor, I have enough trouble figuring out what is going on. Less information available will leave me vulnerable or cause me not to invest.
I have more problems with high level government employees being allowed to invest as well.

Jody Olson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jody Olson Affiliation: Jun. 19, 2026 Please continue quarterly reporting.

Sent from my iPhone

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jody seitz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: jody seitz Affiliation: Jun. 19, 2026 No no no! This has

proven to be bad public policy!!! Do not turn back the clock! Why do you want to do this dumb thing!!! This will be your legacy if you do. It won't be pretty.

Sent from my iPhone

Jody Strong — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jody Strong Affiliation: Jun. 19, 2026 Keep the quarterly report

Sent from my iPhone

Joe — Jun 19, 2026
Subject: S7-2026-15 From: Joe Affiliation: Jun. 19, 2026 As someone that saw Enron CEO as someone that could not keep his word, when they moved Enron from Omaha. I personally know people that were financially ruined by Enron's collapse. Please retain the quarterly CEO signature on the reports of corporate condition.

Joseph T. Rauth, Store Manager
BODY BASICS Fitness Equipment
Omaha, NE

JOE ALVARADO — Jun 19, 2026
Subject: S7-2026-15 From: JOE ALVARADO Affiliation: Jun. 19, 2026 Quarterly reporting is the best most informative platform for keeping in check the executive corporate world and leaders in government business.

Joe Barry — Jun 19, 2026
Subject: Proposed change to filing frequency From: Joe Barry Affiliation: Jun. 19, 2026 The SEC should provide its reasoning for this proposed change. The financial reporting system is not perfect, but this proposal is a step backward in time, where documented financial instability was more prevalent. If anything, the SEC should be pushing for automation that could document the financial condition of a public company in real time. I believe this to be possible with the aid of AI, if it is linked to inventory, point of sale, and financial institutions.

Regards
Joe Barry
105 Marie Drive
Pittsburgh, Pennsylvania 15237
412-865-5926

Joe Coppinger — Jun 19, 2026
Subject: S7-2026-15 From: Joe Coppinger Affiliation: Jun. 19, 2026 Better not, or we'll elect people that will put a whole new definition to transparency

Sincerely,
Joe Coppinger

Joe Curd Individual Investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Joe Curd Reporting 4 times a year allows retail investors regular access to information. Research from the CFA institute showed that reporting frequency had no effect for corporate investing behavior (Motley Fool) I understand that companies should be looking towards the long term, and find the paperwork burdensome. However, changes to executive compensation would fix the first issue. As for the second, the stock market's doing great - so it's obviously not a huge problem.

Joe Edwards — Jun 19, 2026
Subject: S7-2026-15 From: Joe Edwards Affiliation: Jun. 19, 2026 Quarterly only report

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Joe Hanlon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joe Hanlon Affiliation: Jun. 19, 2026 Retired Engineer in VA: As a consumer and investor I need quarterly reporting to properly assess risk of purchase / investment.

Sent from my iPhone

Joe Mirabal — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joe Mirabal Affiliation: Jun. 19, 2026 It seems that this approach benefits the insiders and investors outside particularly the individual gets screwed. Information restrictions will only make lesser trust in the system and reduce the reputation of of the SEC. Please rescind this policy approach to only supply the insiders. I thought insider trading was criminal most of my life.

Joe Mirabal

It is the mark of an educated mind to be able to entertain a thought without accepting it. -Aristotle

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Joe Russo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joe Russo Affiliation: Jun. 19, 2026 Do not allow this change. Quarterly is the only option

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Joe Silva — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joe Silva Affiliation: Jun. 19, 2026 Keep it the same as it currently is. The small invester doesn't have the tools that the large investors have. DO NOY CHANGE IT.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Joe Toohey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joe Toohey Affiliation: Jun. 19, 2026 Do not change the current system!

Sent from my iPhone

Joe Vogelsang — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joe Vogelsang Affiliation: Jun. 19, 2026 This is absolutely ridiculous. Companies don’t want to be held accountable as it is. Giving them more time to hide shady dealings is a horrible idea. If it cost so much then stop paying CEOs 300x what the worker makes. Besides, government is for the people, giving rules and regulations are to protect people. Government shouldn’t be an extension of big business. They can figure it out.

Joe V

Sent from my iPhone

Joe Whipple — Jun 19, 2026
Subject: Reporting rule change proposal S-7-2026-15 From: Joe Whipple Affiliation: Jun. 19, 2026 In regard to proposal S-7-2026-15

I understand that a new proposal that the SEC is considering would allow companies to hide their books for six months at a time, rather than the three month period that has been standard for many decades.

I vehemently oppose this change and respectfully submit that the SEC SHOULD NOT make this change, as the result would be tantamount to allowing companies to hide their losses or profits from the general public.

Joseph M. Whipple, retired
Royal Oak, Michigan

Joel Dick — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joel Dick Affiliation: Jun. 19, 2026 Stop the stupid bull ****!

Sent from my iPhone

Joel Harter — Jun 19, 2026
Subject: S7-2026-15 From: Joel Harter Affiliation: Jun. 19, 2026 Don't let criminals get the upper hand. Keep the quarterly review. Investors need to know what is going on in the companies that they invest in and they have to know that it's 100% true

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Joel McCormick — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joel McCormick Affiliation: Jun. 19, 2026 Quarterly reporting is needed to identify trends sooner

Sent from my Verizon, Samsung Galaxy smartphone
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JOEL STEWART — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JOEL STEWART Affiliation: Jun. 19, 2026 The losses already over-burdened Americans would take outweigh any benefit to banks so hell NO!

Joella Pyatt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joella Pyatt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission

Please keep quarterly updates. As a small investor, I want to feel confident about the management of my funds.

Joella Pyatt

Joetta Bridges — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joetta Bridges Affiliation: Jun. 19, 2026 I am completely against this proposal. This will hamper those of us trying to make the best choices for our financial future. I look at these quarterly report and they help me decide if I want
to stay where invested or call and make changes. If we have to wait six months that could cost a lot of money to those of us already struggling to invest

Yahoo Mail: Search, Organize, Conquer

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johannah powell — Jun 19, 2026
Subject: S7-2026-15 Comment From: johannah powell Affiliation: Jun. 19, 2026 We have all lost so much already! keep the quarterly reporting. Because it is a good thing STOP THE GREED

John — Jun 19, 2026
Subject: S7-2026-15 From: John Affiliation: Jun. 19, 2026 I DEMAND that you continue the quarterly reporting requirement for income instead of bi-annual! How sleazy of you!

Yahoo Mail: Search, Organize, Conquer

John & Katie Parrish — Jun 19, 2026
Subject: S7-2026-15 From: John & Katie Parrish Affiliation: Jun. 19, 2026 Businesses should be accountable and quarterly reporting is a very minimal standard they should adhere to.

Sent from my iPhone

John : arkraft — Jun 19, 2026
Subject: S7-2026-15 Comments From: John : arkraft Affiliation: Jun. 19, 2026 It is certainly an odd time to be suggesting less frequent disclosure! Evidence of fraud are exposed near daily. Past examples of fraud remain painfully clear. It is prudent to continue quarterly disclosures. John Jackson (retired)

John A — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John A Affiliation: Jun. 19, 2026 Keep the quarterly reporting

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JOHN A DAHLE — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JOHN A DAHLE Affiliation: Jun. 19, 2026 Why mess with success? Stop this insanity.

Sent from my iPhone

John Altshuler — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Altshuler Affiliation: Jun. 19, 2026 trumps opacity harms each and every inhabitant of Mother Earth! Get real SEC and listen carefully to those of us who use your services as well as others expressing common sense... Do not cave to Fascism... KEEP IT QUARTERLY !!! ITS THE AMERICAN DEMOCRATIC WAY !!!

John D Altshuler

John Arackaparambil — Jun 19, 2026
Subject: File No. S7-2026-15 From: John Arackaparambil Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

John Baumchen — Jun 19, 2026
Subject: S7-2026-15 From: John Baumchen Affiliation: Jun. 19, 2026 We have enough corruption and fraud as it is. I object to bi-yearly reporting.

John Beck — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: John Beck Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a stockholder/shareholder you are a fractional owner of that company and have a vested interest in it. As an owner you also have have a right to know what is going on with your investment. The idea of letting your partners hide financials for half a year is obscene..

John Berry — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Berry Affiliation: Jun. 19, 2026 Vote NO on changes. As a retired American patriot, do not endanger my investments.

John Berry

John Braun — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Braun Affiliation: Jun. 19, 2026 Enough! Stop screwing the little guy so the rich can continue to take advantage of us and ruin future generations!

John Brill — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Brill Affiliation: Jun. 19, 2026 Don't be ridiculous by

changing into this lawless option to defraud the taxpayers!

John Brill

John Brink Retired Engineer, Design Manager and Construction Manager — Jun 19, 2026
Subject: File No. S7-2026-15 From: John Brink Transparency!!!

John Burkle — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Burkle Affiliation: Jun. 19, 2026 I'm watching my stock portfolio carefully as it dips and flattens out…now you want to make it even harder. Quarterly reporting at minimum, or go even tighter and make it MONTHLY.

John Bury — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Bury Affiliation: Jun. 19, 2026 Timely information is key to fair markets. I think reporting should be monthly, made easier by AI. Everything in our world is speeding up.
John Bury, Airline Pilot

John Cikota — Jun 19, 2026
Subject: File No. S7-2026-15 From: John Cikota I do not agree that this is the right thing to do.

John Conway — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: John Conway Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop being corrupt

John Cote — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Cote Affiliation: Jun. 19, 2026 As a lifetime investor this is a terrible idea.

JOHN COTOIA — Jun 19, 2026
Subject: S7-2026-15 Comments From: JOHN COTOIA Affiliation: Jun. 19, 2026 Should be a law. Starting with Trump. And Billionaires. Otherwise citizens should not have taxes taken out of their paychecks. Trust us we will pay them in full…. Later

Sent from my iPhone

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john crancer — Jun 19, 2026
Subject: S7-2026-15 Comment From: john crancer Affiliation: Jun. 19, 2026 My husband and I have worked hard to save a substantial retirement saving. I will pull out all our stock investments if quarterly reporting goes away.
I lot can happen in 6 months especially under our current corrupt government. Our local credit union offers safe and reasonable rates.

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john crancer — Jun 19, 2026
Subject: S7-2026-15 Comment From: john crancer Affiliation: Jun. 19, 2026 My husband and I have worked hard to save a substantial retirement saving. I will pull out all our stock investments if quarterly reporting goes away.
I lot can happen in 6 months especially under our current corrupt government. Our local credit union is a safe and reasonable alternative.

Sent from my Verizon, Samsung Galaxy smartphone
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John D Strong — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John D Strong Affiliation: Jun. 19, 2026 I'm writing in opposition to the proposed change. DO NOT BE INFLUENCED BY BILLIONAIRES. Please maintain the opportunity for Middle-class Americans to to retire in comfort.

John D Strong

Sent from my Verizon, Samsung Galaxy smartphone
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John Decosta — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: John Decosta Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
In a market already rigged by politicians and controlled by investors, why would you choose to make things less transparent? Do something for the actual American people for once!

John DeLoach — Jun 19, 2026
Subject: S7-2026-15 From: John DeLoach Affiliation: Jun. 19, 2026 Please don't embarrass yourself by thinking American investors are stupid…we're not!! So, forget about changing quarterly reporting to semi-annual reporting. What's next ? No reporting ?

John DeLoach
Sent from my iPhone

John DiMarco — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John DiMarco Affiliation: Jun. 19, 2026 Don't change anything

Sent from my iPhone

John Dungan — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Dungan Affiliation: Jun. 19, 2026 We must have transparency in reporting. Don't change the quarterly reporting requirement, it's there to keep everyone honest!

John Edgar — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Edgar Affiliation: Jun. 19, 2026 You should make it monthly.

John Gamez — Jun 19, 2026
Subject: S7-2026-15 From: John Gamez Affiliation: Jun. 19, 2026 Keep corporations accountable! Why pass laws and then refuse to enforce or dilute them?

Sent from my iPhone

John Geer — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Geer Affiliation: Jun. 19, 2026 Unfair to the consumer market

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John Gilson — Jun 19, 2026
Subject: S7-2026-15 From: John Gilson Affiliation: Jun. 19, 2026 As a business owner I was required to sign on a quarterly basis. My investors expected it and my CPA and I both signed and had every report motorized by our Bank President.
J Lewis Gilson, President and CEO

Picture This Gallery LLC
Pine Bluff , Arkansas

If a million dollar business like mine has to do it so should large conglomerates who have gotten by with lack of transparency for way too long. Stop letting big business run the SEC.

John Greenman — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Greenman Affiliation: Jun. 19, 2026 John Greenman retiree my money is in the market and I don't want to see it just disappear so keep it Quarterly!

Sent from my iPhone

JOHN GRIMANIS — Jun 19, 2026
Subject: S7-2026-15 From: JOHN GRIMANIS Affiliation: Jun. 19, 2026 Quarterly reporting is necessary for the protection of investors. Do NOT reduce the reporting requirements!

John Grimanis

John Hay — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Hay Affiliation: Jun. 19, 2026 Please protect investors who are not insiders! Keep the reports quarterly!

John Hayes — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Hayes Affiliation: Jun. 19, 2026 The more information shareholders have, the better chance they have making informed decisions.

John Herne — Jun 19, 2026
Subject: Rule proposal From: John Herne Affiliation: Jun. 19, 2026 Do not modify the quaterly reporting rule. Transparency in financial markets is essential for a healthy economy.

John Holtz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Holtz Affiliation: Jun. 19, 2026 Continue quarterly reporting requirements as they exist today

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John Hosking — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Hosking Affiliation: Jun. 19, 2026 I am against not requiring publicly traded companies to file quarterly financial reports. Quarterly reports gives investors the outlook needed to make investment decisions. Bi-annual reporting is not enough and allows companies to hide any financial mistakes.

Signed:
John Hosking
Retired Business Analyst
San Jose, CA

John James — Jun 19, 2026
Subject: S7-2026-15 Comments From: John James Affiliation: Jun. 19, 2026 Stop the retail robbery rule and stop this insanity of screwing over the American people.

Yahoo Mail: Search, Organize, Conquer

John Kalb — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Kalb Affiliation: Jun. 19, 2026 I am a retired insurance executive and I am concerned there is any thought about lengthening required reporting periods for “public” companies. On this day and age I’m pretty certain all companies large enough to be “public” have internal reporting systems that provide at worst monthly financials and in most cases weekly or even daily. If I’m invested I’d be in favor of shorter reporting requirements not longer. Let me know the issues I’m invested in sooner rather than later.

Sent from my iPhone

John Kelly — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Kelly Affiliation: Jun. 19, 2026 Quarterly reporting has worked fine these 56 years; we need more transparency in our financial system, not less. I’m on a fixed income and do not wish to see my savings diminished. John Kelly, Ponchatoula LA, retired

Sent from my iPhone

John KESKINEN — Jun 19, 2026
Subject: S7-2026-15 Comment. From: John KESKINEN Affiliation: Jun. 19, 2026 Allowance of greater time-span benefits fraudsters and thieves, who then have more time to hide evidence of crimes.

John Keskinen

www.johnkeskinen.com

(541.228.4541)

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- John K
Play to Live, Live to Play!
Mobile 541-228-4541

John Kleemeier — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Kleemeier Affiliation: Jun. 19, 2026 This is bull **** greed and you know it. If you want food lines and the French revolution this is what you do.

John Kolsrud — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Kolsrud Affiliation: Jun. 19, 2026 This favors the wealthy & shady companies , at the expense of the stock holder!

Sent from my iPhone

John Kretzschmar — Jun 19, 2026
Subject: S7-2026-15 From: John Kretzschmar Affiliation: Jun. 19, 2026 These safeguards were put in place for a reason. There doesn't appear to be any reason to weaken this requirement. If it ain't broke, don't fix it!

Sent from my iPhone

John Kruglinski — Jun 19, 2026
Subject: S7-2026-15 From: John Kruglinski Affiliation: Jun. 19, 2026 Hello,
I am a retired CPA and Accounting and Finance Professor, I am commenting on the proposal to

reduce quarterly reporting for public companies. In both Public Accounting practice and as an employee working for a public company, I participated in, and saw the first hand benefit of quarterly reporting in keeping companies accountable. Analysts and speculators can spread rumors about a company's financial performance and condition, but on a quarterly cycle, those rumors and speculations are but to bed with hard facts. It is a discipline that must be continued.
In my career, spanning over 50 years, I have witnessed the collapse of Savings and Loans, Banks, Insider Trading scandals and perhaps the worst of all: the Enron et. al collapse of public confidence in public companies and their financial statements. Sarbanes-Oxley, helped restore confidence in financial reporting. The cost of quarterly SEC reporting is trivial compared to the economic benefit conveyed in terms of trust and the provision of actual information. It is essential to open and fair equity markets.
Quarterly reporting is necessary to keep management and the investment community honest. With huge bonuses, other compensation and trading gains tempting these people, we cannot rely on their personal moral compass. We need facts. Our financial reporting system is the result of years of experience and careful stewardship of the investor's trust.
I urge you to retain quarterly reporting and increase enforcement action and also inquiries of reports when filed. This is a cornerstone of our public equity markets and should be preserved and strengthened.

Respectfully,
John A. Kruglinski, CPA (Retired)

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john lewandowski — Jun 19, 2026
Subject: S7-2026-15 Comment From: john lewandowski Affiliation: Jun. 19, 2026 DON'T ALLOW THIS. There is NO reason to do away with quarterly reports. Companies with integrity should NOT be bothered with quarterly reports.

Sent from my T-Mobile 5G Device
Get Outlook for Android

John May — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John May Affiliation: Jun. 19, 2026 John May. Retired. Richmond Va

If the Trump administration is pushing semi annual reporting you know it favors insider traders and rich investors at the expense to small investors. Keeping it quarterly keeps the playing field level and protects my retirement savings.

John McClain — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John McClain Affiliation: Jun. 19, 2026 My name is John McClain, I'm a business owner in Las Vegas, Nevada. I'm 61 and have been investing since I was 22 years old. Quarterly reporting needs to be left alone. There is absolutely no basis for moving away from quarterly reporting and this move would potentially cause grave damage to the accounts

of investors.

John Mottshaw — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Mottshaw Affiliation: Jun. 19, 2026 John Mottshaw, Private investor, quarterly filings keeps companies honest. Six months between public knowledge is too long to make informed decisions in directing my retirement income.

Sent from my iPhone

John Munz — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Munz Affiliation: Jun. 19, 2026 John Munz (retired managing director with a very large asset management company (over $1 trillion in assets)).

Quarterly reporting is very useful for both institutional and individual investors making investment decisions. It helps keep markets efficient.

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john nelson — Jun 19, 2026
Subject: S7-2026-15 Comments From: john nelson Affiliation: Jun. 19, 2026 This is how Trump will say his economy is good by going off of false information. .John Nelson , carpenter I am investing for my retirement. And need to know monthly

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John Nez — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Nez Affiliation: Jun. 19, 2026 There should be more transparency. Never less. Jay Nez Retired accountant Washington DC

John P — Jun 19, 2026
Subject: File No. S7-2026-15 From: John P I am against the change that would allow semiannual reporting instead of the current quarterly reports.

John Peters Jr. — Jun 19, 2026
Subject: S7-2026-15 From: John Peters Jr. Affiliation: Jun. 19, 2026 Do not fix something that is not broke. Since the 2009 financial crisis neither large corporations nor the SEC, rating agencies, and other safeguards can be trusted. Paul Atkins voted to repeal the uptick rule that made the hedge fund managers rick and crashed our markets. Stop being bad.

John Pirtle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Pirtle Affiliation: Jun. 19, 2026 In a world where transparency is expected, why do you think this is a good idea?

I am retired and I certainly don’t need you to do something like this that will cause me to lose more of my savings.
I worked all my life to get to the point of retirement and if you do this, it will cause a huge financial crisis for me.
In a computerized world would reverting back to 1955 reporting be beneficial. Do you think the price of goods and services will decrease as much as we stand to lose?

Regards,

John Pirtle

jpirtle109@gmail.com

270-791-5367

John Scerbak — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Scerbak Affiliation: Jun. 19, 2026 Ridiculous to not require quarterly reporting. Companies profit by the millions of dollars and their CEO's pocket millions in earnings. Yet the SEC wants to save them a pittance of money by comparison and provide ample opportunity for skimming and fraud to benefit the 1%. History demonstrates this well and should not be repeated. Quarterly reporting is a must at minimum.

Sent from AT&T Yahoo Mail on Android

John Shaw — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Shaw Affiliation: Jun. 19, 2026 What is wrong go with you people? Really? So, you propose returning to a system that for a 15-year period from 1955-1970 where regular investors - not the ridiculously wealthy that your grifting administration caters and kowtows to - had less returns than when your organization - with a stated mission of monitoring firms so they don’t screw the public - mandated quarterly disclosures that have proven to be better for investors.
So, what grift are you planning to do with this? Hey, your fellow fascists are pretty up front about all the other things so why not come right out and say it?
In case you can’t tell by now, I am totally against this proposal and hope there are enough adults in the room to kill this terrible idea.

Sent from my iPhone

John Sitler — Jun 19, 2026

Subject: S7-2026-15 Comments From: John Sitler Affiliation: Jun. 19, 2026 Don't play politics with our money. Be upfront and share the information. I am retired and have money in the market. My name is everyman and woman who worked 40 years to build something, not
to lose it. Insider trading is a fraud.

Yahoo Mail: Search, Organize, Conquer

John Sotherden — Jun 19, 2026
Subject: S7-2026-15 Comments From: John Sotherden Affiliation: Jun. 19, 2026 Enough with this‘criminal’ makeover

Sent from my iPhone

John Swicegood — Jun 19, 2026
Subject: S7-2026-15 From: John Swicegood Affiliation: Jun. 19, 2026 Too many lives have been affected by corrupt CEO's. Reducing the quarterly reporting is asinine.

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John Watt — Jun 19, 2026
Subject: S7-2026-15 Comment From: John Watt Affiliation: Jun. 19, 2026 Openness equals transparency which equals honesty. We already see the opaqueness of the current administration as an example.

Sent from my iPad

John White — Jun 19, 2026
Subject: S7-2026-15 From: John White Affiliation: Jun. 19, 2026 Do the right thing. Keep the quarterly reporting.
Do. The. Right. Thing.

John Wilson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Wilson Affiliation: Jun. 19, 2026 I would like to continue with quarterly reporting. A change to semi-annual would likely cost investors a tremendous amount of money. Most of my retirement savings is invested in the Dow, Nasdaq, and S & P 500. It would make it very difficult to make investment decisions of buying and selling stocks. It's also possible investors might go into sell mode and create a huge market crash. I would certainly consider selling.

John Wilson, MD
Ashland Oregon

JOHN WITTEN — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JOHN WITTEN Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Eliminating the requirement of quarterly filings would only give unethical actors more ammunition. People like Ken Lay and Jeff Skilling at Enron or Bernie Ebbers at Worldcom to name just a few, would be able to deceive the public even more than they did. Comparisons for evaluating stocks like specific year over year quarterly comparisons would be gone, and the public would be left flying blind a lot of the time. This is a terrible idea and only serves to help insiders and cheats. Please have at the very least, the same concern for the average investor who is already at a huge disadvantage.

John Wood — Jun 19, 2026
Subject: Comment on S7-2026-15 From: John Wood Affiliation: Jun. 19, 2026 Quarterly reporting is essential to keep stockholders and the public informed of the company's financial performance!

John Zavgren — Jun 19, 2026
Subject: S7-2026-15 From: John Zavgren Affiliation: Jun. 19, 2026 Dr. John Zavgren,
Senior Software Engineer, Persistent Systems LLC, NYC.

I have seen the damage that financial fraud does to the 99% of hardworking Americans who want to work within a system that allows them to raise a family, pay a mortgage, and save for retirement. I watched with horror when the 2008 recession destroyed everything I had worked for for twenty five years. I came within a month of losing my family's home. The people who committed this sin against the working class skated away and retrenched.

So, hell no! Don't provide any wiggle room for fraudsters.

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received this communication in error, please do not print, copy, retransmit, disseminate, or otherwise use the information. Please notify the sender immediately that you have received this e-mail in error, and please delete all copies of the message and its attachments that you have received. Thank You. Persistent Systems, LLC, www.persistentsystems.com

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John Zeigler — Jun 19, 2026
Subject: S7-2026-15 From: John Zeigler Affiliation: Jun. 19, 2026 It is imperative that quarterly reports are published to avoid cheating. In today's world only careful monitoring works. Don't let fraud add another way for people to cheat the public! It does not cost too much. It just keeps them honest. Marxism supports fraud!

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John Zeigler — Jun 19, 2026
Subject: S7-2026-15 From: John Zeigler Affiliation: Jun. 19, 2026 It is imperative that quarterly reports are published to avoid cheating. In today's world only careful monitoring works. Don't let fraud add another way for people to cheat the public! It does not cost too much. It just keeps them honest.

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John&Carol Murrell — Jun 19, 2026
Subject: From: John&Carol Murrell Affiliation: Jun. 19, 2026 I think this needs to stay quarterly so the public can know and to control corruption.
John Murrell

Johnny Conboy — Jun 19, 2026
Subject: S7-2026-15 From: Johnny Conboy Affiliation: Jun. 19, 2026 Don't be foolish to think that the American people don't know what you are trying to do. To take away quarterly reporting would be detrimental for the economy and totally unacceptable. Corporations should be held accountable for their actions and their decisions. Quarterly reporting helps keeps them from making bad decisions that will affect the market and keep the general public informed about their investments.

Sent from my iPhone

Johnny Conboy — Jun 19, 2026
Subject: S7-2026-15 From: Johnny Conboy Affiliation: Jun. 19, 2026 Don't be foolish to think that the American people don't know what you are trying to do. To take away quarterly reporting would be

detrimental for the economy and totally unacceptable. Corporations should be held accountable for their actions and their decisions. Quarterly reporting helps keep them from making bad decisions that will affect the market and keep the general public informed about their investments.

Sent from my iPhone

Johnny Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Johnny Johnson Affiliation: Jun. 19, 2026 We do not need anything other than quarterly reports. Anything else is shields transparency.

Johnny Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Johnny Johnson Affiliation: Jun. 19, 2026 We do not need anything other than quarterly reports. Anything else is shields transparency.

Johnny O'Neal — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Johnny O'Neal Affiliation: Jun. 19, 2026 If it ain't broke don't fix it. I worked very hard to get the money I have in the market. Don't risk my money playing your game. Leave it just like it is. I am 68 years old, I don't have time to adjust and make the money back that could cost me. This is not good for anyone but the company's themselves. For once fight for the common stock holder.

JOHNNY R. DAVIDSON — Jun 19, 2026
Subject: S7-2026-15 Comment From: JOHNNY R. DAVIDSON Affiliation: Jun. 19, 2026 We always need quarterly reporting. That should not ever change. Johnny R Davidson

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Jon Davis — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jon Davis Affiliation: Jun. 19, 2026 Just leave it alone

Sent from my iPad

Jon F — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jon F Affiliation: Jun. 19, 2026 Jon Fisher, strategic investor, risk solutions mapping. Keep all reports quarterly. Investors deserve accurate, timely, and actionable reports from companies. The impact to the public will be apparent if we allow companies to further hide filings for another 3 months.

Get BlueMail for Mobile

Jon Klinski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jon Klinski Affiliation: Jun. 19, 2026 Must be every 3 months! 6 months is too long! Too much monkey Business

jonathan klinski

Jon Klinski — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 19, 2026 Keep it 3 months 6 months is too long! Too much time for monkey Business

jonathan klinski

Jon Klinski — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 19, 2026 6 months is too long! Too much room for monkey Business

jonathan klinski

Jon Lawrence — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jon Lawrence Affiliation: Jun. 19, 2026 I am an individual investor, and will immediately be discounting companies that use the proposed rule to shelter poor fundamentals or performance. This proposed rule change will only hurt listed companies who try to conceal bad metrics in less frequent reporting, and lower information investors. It should be shelved and not allowed to go into effect.

Jon Stastny — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jon Stastny Affiliation: Jun. 19, 2026 We always get the worst government we will put up. We need term limits, cognitive testing, and a consumption tax!!

Jonas Icalbaceta — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jonas Icalbaceta Affiliation: Jun. 19, 2026 I would dare to

disagree with you but my money feels better in my pocket than it does yours

Sent from my iPhone

Jonathan Bradham — Jun 19, 2026
Subject: File No. S7-2026-15 From: Jonathan Bradham Do not reduce frequency or detail of business financial result reporting.

Jonathan D — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Jonathan D Affiliation: Jun. 19, 2026 Name: Jonathan Dally
Job Title: Software Engineer
Location: Lake Stevens, Washington

We need to continue to require companies provide quarterly reporting. This provides accountability and ensures there is compliance.

We've had quarterly reporting for over 50 years and it works for the market, for investors and publicly traded companies.

I have set up several investment accounts and I rely on quarterly reports to make decisions about my retirement savings. Longer gaps in reporting create an unfair advantage for corporate insiders, who may have the opportunity to short sell their company's stock. If we make quarterly reporting optional, this will not fix the problem - companies that choose to switch to biannual reporting are likely those where the investors need more frequent updates. The savings that these companies would realize by switching to biannual reporting are not worth the cost and potential loss of the value of my investment accounts.

I urge you to oppose and reject SEC Rule S7-2026-15.

Jonathan Doran — Jun 19, 2026
Subject: S7-2026-15 From: Jonathan Doran Affiliation: Jun. 19, 2026 Keep the status-quo

Sent from my iPhone

Jonathan Platt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jonathan Platt Affiliation: Jun. 19, 2026 My wife and I are both retired. Our life savings are being managed by an investment advisor who needs up to date information in order to protect the money we need to care for our selves. Please do not reduce reduce financial reports to every six months!

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jonathan wilson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: jonathan wilson Affiliation: Jun. 19, 2026 Keep quarterly reports. I follow the quarterly reports of my equity holdings and base adjustments to holdings accordingly. It’s very powerful information that has literally paid dividends.

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Jonie Cason — Jun 19, 2026
Subject: S7-2026-15 From: Jonie Cason Affiliation: Jun. 19, 2026 This event caused all of us a lot of grief. Why would you think about changing this rule?

Jonna Grant — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jonna Grant Affiliation: Jun. 19, 2026 I respectfully oppose the SEC's proposal to allow public companies to replace quarterly financial reporting with semiannual reporting.

As a Senior Budget Analyst and a retail investor, I believe quarterly reporting plays a critical role in maintaining transparency, accountability, and confidence in our financial markets. Public companies benefit from access to capital provided by investors, and those investors deserve timely, consistent, and standardized information regarding a company's financial performance and condition.

Reducing required reporting from four times per year to two times per year would create longer periods during which investors have limited access to verified financial information. While large institutional investors may have greater resources to analyze market conditions and engage with company leadership, individual investors rely heavily on public disclosures to make informed investment decisions. Quarterly reporting helps ensure that all investors have access to meaningful financial information on a regular basis.

Additionally, quarterly reporting promotes stronger corporate accountability. Regular reporting encourages management teams to remain focused on operational performance, financial discipline, and timely communication with shareholders. The current reporting framework has served U.S. capital markets well for decades and has contributed to the transparency and investor confidence that distinguish our markets globally.

While I understand concerns regarding compliance costs, I believe the benefits of quarterly reporting far outweigh those costs. Transparency should remain a cornerstone of our public markets, and reducing reporting frequency risks weakening investor protections and diminishing market confidence.

For these reasons, I urge the SEC to maintain the current quarterly reporting requirements.

Respectfully,

Jonna M. Grant

Senior Budget Analyst

Jordan Hawk — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jordan Hawk Affiliation: Jun. 19, 2026 Companies need to keep the numbers out there publicly as often as possible. Large corporations are starting to take over America and we can't let this happen. If big money in America keep getting away with stuff like this, I fear a revolution between the rich and poor is coming. I don't blame them either. Just use some common sense

Jordan Hawk

Jordan Klotz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jordan Klotz Affiliation: Jun. 19, 2026 Please keep reporting QUARTERLY. I am a regular, average investor saving for retirement and I want the transparency of quarterly reports. My name is Jordan Klotz of Edison, NJ 08817.

Jordan Klotz (he/him)

Director of Music Ministries
First Presbyterian Church
270 Woodbridge Avenue, Metuchen, NJ 08840
Office: 732-491-2266 I jklotz@fpcweb.org

Artistic Director
Cantabile Chamber Chorale
Piscataway, NJ

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jorel5 — Jun 19, 2026
Subject: S7-2026-15 Comment From: jorel5 Affiliation: Jun. 19, 2026 I smell a lot of smoke and this fire needs to be put out.

> Joel A

Jorun Robillard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jorun Robillard Affiliation: Jun. 19, 2026 Quarterly reporting is the only way to stay accountable

Jorun

Jose Preciado — Jun 19, 2026
Subject: S7-2026-15 From: Jose Preciado Affiliation: Jun. 19, 2026 We want more reporting every month and a half

Sent from my iPhone

Josee Humphrey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Josee Humphrey Affiliation: Jun. 19, 2026 Please keep reporting quarterly. Six months is too long for us poor folks to make changes. Thank you. I am a retired teacher. It is crucial that I know how my investments are performing every quarter. Please leave reporting as is. Jos%3%9e Humphrey, Iron Mountain, MI.

Yahoo Mail: Search, Organize, Conquer

Josee Humphrey Ret. Educator — Jun 19, 2026
Subject: File No. S7-2026-15 From: Josee Humphrey To the SEC committee, Please, please keep reporting quarterly. As a retired teacher it is imperative that I know how my investments are doing. Will I outlive them or run out of money? Please consider us poor folks in your decision we don't have the extra cushion of the wealthy. Sincerely, Josée Humphrey

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Joseph D'Antoni — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joseph D'Antoni Affiliation: Jun. 19, 2026 We can't complete our analysis and valuation if we don't have reliable data. To restrict data will result distorted decisions make in critical part of financial anslysis they will envntually result in my opinion unnecessary market cahos

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Joseph Hoffman — Jun 19, 2026
Subject: S7-2026-15 From: Joseph Hoffman Affiliation: Jun. 19, 2026 Dear Sirs and Madames:

ENRON executives BROKE the PUBLIC TRUST; there must be a high price to pay for that. Their judgement must remain. Police people, Fire people, and Court Officials and citizens on jury duty all must follow the laws closely or be subject to judgement. That judgement is hard and fast. You who sit in judgement know the price of transgressions. You must maintain that judgement to confirm the value of the social compact.

Joseph and Margaret Hoffman

Sent from my iPad

Joseph Holliday — Jun 19, 2026
Subject: S7-2026-15 From: Joseph Holliday Affiliation: Jun. 19, 2026 I find this just plain insane.

Joseph Kohn — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joseph Kohn Affiliation: Jun. 19, 2026 KEEP QUARTELY REPORTING, or maybe make reporting monthly!! AI makes it easy! Stop insider trading and corporate corruption.

Sent from Joseph's Mobile SmartPhone

Joseph Murphy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joseph Murphy Affiliation: Jun. 19, 2026 Knowing what has and can happen why would you change a regulation that protects investors over corporations? Allowing corporate corruption is supposed to be what the SEC is tasked with stopping.

Joseph Serra — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joseph Serra Affiliation: Jun. 19, 2026 More transparency, not less!
Keep it Quarterly

Joseph Serra

Joseph Sofranko — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joseph Sofranko Affiliation: Jun. 19, 2026 Make the greedy asses show quarterly results forever. It needs to be a law that cannot be changed. "EVER"

Joseph Stuermer — Jun 19, 2026
Subject: S7-2026-15 From: Joseph Stuermer Affiliation: Jun. 19, 2026 Don’t reduce our trust in this business activity keep the signings at four times a year

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Josephine Clausen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Josephine Clausen Affiliation: Jun. 19, 2026 Jo Clausen, retired Teacher. As a senior with investments to maintain a decent living standard, I deserve and need the transparency provided by quarterly reporting. Companies owe transparency to its investors, workers and the public.

Josephine Demarchis — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Josephine Demarchis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: If you are truly American Citizens with the morals needed to create honest truthful Megulations Its make certain that we all fill out the reports for each of the quarters and get them signed. Should be a fiduciary law

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joseph_bauer — Jun 19, 2026
Subject: S7-2026-15 From: joseph_bauer Affiliation: Jun. 19, 2026 The economy is manipulated by unlimited corporate money pumped into lobbying. To eliminate another 2008 style crash don't allow less reporting, honesty,openness keeps market information truthful.

Josh and Jessi Brothers — Jun 19, 2026
Subject: S7-2026-15 Comments From: Josh and Jessi Brothers Affiliation: Jun. 19, 2026 Quarterly reporting is necessary to hold the executive suite accountable to all shareholders. Eliminating it is to enable further corruption and insider trading.
Jessi Brothers
Snohomish, WA

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josh stickler — Jun 19, 2026
Subject: S7-2026-15 Comments From: josh stickler Affiliation: Jun. 19, 2026 Anything other than total transparency is absolutely un-American and just playing wrong. Tyranny and injustice start with secrets.

Yahoo Mail: Search, Organize, Conquer

Jovita GONZALEZ — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jovita GONZALEZ Affiliation: Jun. 19, 2026 Anything that makes this world more chaotic should NOT be considered. With quarterly reporting done by Ai probably, now, its backwards thinking to go 6 months.

Joy Brizee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joy Brizee Affiliation: Jun. 19, 2026 Joy Brizee, Retired. I need to know that my money is safe for the rest of my life.

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Joy Burgess Ramsey — Jun 19, 2026
Subject: S7-2026-15 From: Joy Burgess Ramsey Affiliation: Jun. 19, 2026 I want the heads of corporations to be honest or they know the penalty is prison and a fine. Without that sentence, it would be too easy to cover something up. These (mostly men) make millions of dollars. They are at the top of wealth for people that work.

Joy Burgess Ramsey

Joy Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joy Johnson Affiliation: Jun. 19, 2026 This is how we the people get screwed once more. Transparency is needed while we have our futures invested in your companies. America is for all people, not just the wealthy.

Joy Johnson

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joy kemp — Jun 19, 2026
Subject: S7-2026-15 Comment From: joy kemp Affiliation: Jun. 19, 2026 My name is Joy Kemp and I am retired. My thought is that if it ain't broken, it don"t need fixin'. Stay out of my money !!

Joy White — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joy White Affiliation: Jun. 19, 2026 Protect middle class investors. Do not facilitate one more thing to hide from us until it’s too late. We need the confidence to invest.

Sent from my iPhone

Joyce Fortuna — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joyce Fortuna Affiliation: Jun. 19, 2026 Absolutely NO!

Sent from my iPhone

Joyce Hamilton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joyce Hamilton Affiliation: Jun. 19, 2026 That's terrible ! This is a piece of sh__ ! Here we have in America people who can barely have food, keeping the electricity on let alone Ac, or heat! I am a retired Hair dresser my Husband is a retired AF vertain ! But a big portion of country doesn't have a job or a way to help themselves! we and Those who have not don't want this! Big companies that keep and imbecile money from their companies are awful and I hope and pray when they meet their maker they will have to answer ! Don't forget weather you

are a Christian or not. YOU WILL REAP WHAT YOU SOW!

Joyce Hassell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joyce Hassell Affiliation: Jun. 19, 2026 My name is Joyce Hassell. My husband and I are retired. We, like millions of other citizens, spent years contributing to our retirement funds, paying attention to how those funds were allocated. Quarterly reporting is a reasonable mechanism for us, for millions of small investors, to keep track of the health of publicly owned companies. It keeps companies honest, helps to spread the wealth, as well as losses. Companies should not be allowed to hide while insiders take profit out of failing companies, leaving the rest of us to take the losses.

Joyce Jones — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joyce Jones Affiliation: Jun. 19, 2026 This is total msnure

Sent from my iPhone

Joyce Keller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joyce Keller Affiliation: Jun. 19, 2026 It’s necessary. Investors need all the help they can get from the government to prevent fraud

Sent from my iPad

Joyce Quiggins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Joyce Quiggins Affiliation: Jun. 19, 2026 Joyce Quiggins. Retired Keep It Quarterly!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Joyce Richardson — Jun 19, 2026
Subject: S7-2026-15 From: Joyce Richardson Affiliation: Jun. 19, 2026 History teaches us if we will only listen. Do not roll back the quarterly reporting. Your job with the SEC is to protect our country's financial health and fairness. Do not make it even easier for corporations to cheat and put our hard earned savings and investments at risk

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Joyce Seravo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Joyce Seravo Affiliation: Jun. 19, 2026 Let’s not go back to the dark ages in financial matters. Publish quarterly !

Joyce Sykes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Sykes Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This new rule is horrible! it takes no more time to publish a quarterly report as it does a 6 month or yearly report. most of my stocks give yearly published reports, but when I was working, we had to do quarterly reports, so publishing a quarterly is not a big deal. plus it gives the up and down on the market and management of the company, during that quarter and helps investors to see if management is doing the job they were voted to the board to do. And stops fraud: which might not be caught with a 6 month report....keeps the companies honest, I think. Thanks Joyce Sykes

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Joyce Webster — Jun 19, 2026
Subject: S7-2026-15 Comments From: Joyce Webster Affiliation: Jun. 19, 2026 Quarterly reporting is what the owners (stock holders) signed up for when they made their purchase. Keep it so.

Jpazol — Jun 19, 2026
Subject: S7-2026-15 Comments From: Jpazol Affiliation: Jun. 19, 2026 Quarterly reporting is in the best interest of consumers.

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jpjaworski — Jun 19, 2026
Subject: S7-2026-15 From: jpjaworski Affiliation: Jun. 19, 2026 Do not change the rule requiring quarterly reporting. Quarterly reporting keeps corporate executives honest and makes my significant equities portfolio safer. There is no reason to relax the rule particularly in the current environment. Joseph P. Jaworski, Attorney, Houston, Texas. jpjaworski@hotmail.com

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Jr. Breitkreutz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Jr. Breitkreutz Affiliation: Jun. 19, 2026 Absolutely not!!!

JT McGinnis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JT McGinnis Affiliation: Jun. 19, 2026 JT McGinnis, Design Engineer Greenville SC. I would consider it highly irresponsible to reduce the frequency of financial reporting. Lack of responsible regulation provides too much opportunity for lack of responsible management and informed investment by the public.

Juan Mariscal — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Juan Mariscal Affiliation: Jun. 19, 2026 Reducing public report from 4x a year to twice is bad policy and doesn't save much if anything at a publicly-traded corporation. Even mom and pop shops know you have to keep a handle on expenses as well as

income. Not doing so is a recipe for disaster. Of course, all publicly-traded corporations have the staffing and wherewithal to manage their finances. Guess what they don't just pass notes in the hall or whisper to each other in the men's and lady's rooms. They produce WRITTEN REPORTS on a monthly basis AT LEAST and if the CEO or other management needs updates, perhaps even more often. So if they are producing these financial reports anyway why not report the results. Each quarterly report is an opportunity to tell the public including investors that the company is fine, we did a bunch of great things and have a lot of great things coming too. it is communications, it is publicity, it is information - all valuable to the public AND the company. The only ones not reporting or not wanting to report are those that have something to hide. Keep the books open, I want to know what I am investing in. Do the right thing. Leave the system alone.

Juan Mariscal
Bristol RI

Juan Rodriguez — Jun 19, 2026
Subject: S7-2026-15 Comment From: Juan Rodriguez Affiliation: Jun. 19, 2026 Juan Rodriguez Attorney

Transparency is necessary for a free and fair market. Investors must be able to make informed investment decisions. Quarterly reporting is necessary to protect retail investors, ensure fairness, preserve market integrity, and assuage abuse.

Sent from my iPhone

Juanita Joynes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Juanita Joynes Affiliation: Jun. 19, 2026 Quarterly reporting should be the minimum requirement.

Sent from my iPhone

Judie Fay — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judie Fay Affiliation: Jun. 19, 2026 This will destroy the elderly that are unable to work. They planned for their future , this could leave them unable to have that future. Are corporations really that heartless?

Sent from my iPad

Judith — Jun 19, 2026
Subject: Change from quarterly reporting From: Judith Affiliation: Jun. 19, 2026 I’m a small investor and I don’t see this rule change as benefitting anyone but big investors and companies that are trying to hide things from the public. The books have to be kept no matter what - the minor savings

involved do not provide a legitimate reason to keep the information private for a longer time.

Yes, the change is framed as a choice, but many companies will choose this option. This rule change is NOT in the public interest. Please reject it.

Judith Pile

Judith Aubrey — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judith Aubrey Affiliation: Jun. 19, 2026 Keep the quarterly reports

Sent from my iPhone

Judith Eisenhardt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judith Eisenhardt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not allow this this change to go through. We need accountability and accuracy in our financial markets. I'm aggravated enough at the state of our economy and how it's being "rigged" against the everyday Americans. Thank you

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JUDITH HAINES-CARTER — Jun 19, 2026
Subject: S7-2026-15 From: JUDITH HAINES-CARTER Affiliation: Jun. 19, 2026 I'm Christine Haines-Carter, retired in the state of Maine - I live on Society Security & have for approximately ten years. I have no savings left so that benefit is my sole income. I maintain a small investment account which would greatly appreciate CONTINUING QUARTERLY REPORTING

Sent from my iPhone

Judith Hinkle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judith Hinkle Affiliation: Jun. 19, 2026 It's immoral to hide report from the public and investors

Yahoo Mail: Search, Organize, Conquer

Judith L Sylvester — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Judith L Sylvester Affiliation: Jun. 19, 2026 Judith Sylvester, retired college professor, Baton Rouge, LA. I just retired and am learning how to invest to keep as much of my money as possible for the rest of my life. The market needs more stability, not less.

Sent from my iPhone

Judith MacLean — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judith MacLean Affiliation: Jun. 19, 2026 Share holders need to know how the company is doing. In my opinion, monthly reporting would be better.

Sent from my iPhone
Judi MacLean

Judith Mayer — Jun 19, 2026
Subject: S7-2026-15 From: Judith Mayer Affiliation: Jun. 19, 2026 Quarterly reporting is a cornerstone of corporate accountability. The
quarterly reporting rule protects both investors and the general public.

Judith Pohopien-Barron — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judith Pohopien-Barron Affiliation: Jun. 19, 2026 Judith Metro Business owner
Nobody is honest. Just be honest!

Sent from my iPhone

JUDITH REHFELD — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: JUDITH REHFELD Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I am a retired social studies teacher and I believe this change will sew distrust among the public and further discord in the public. This should not be done at this time...our nation is divided and this will sew more distrust. It ma;y be convenient for businesses that are listed on the market but it will be another major public relations disaster for the government.

Judith Rickard — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judith Rickard Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's hard to make informed decisions without quarterly or monthly reporting.

Judith Schlicker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judith Schlicker Affiliation: Jun. 19, 2026 I am against this 100%. We need to know what they’re doing every month..

Sent from my iPhone

Judith Schlicker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judith Schlicker Affiliation: Jun. 19, 2026 I am against this 100%. We need to know what they're doing every quarter !

Sent from my iPhone

Judith Van Cleeff — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judith Van Cleeff Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Relieving publicly traded companies from their obligation to keep investors informed of their financial situation quarterly under penalty of law for false statements will only enable them to hide poor returns on investment and malfeasance and fraud more easily. It will also blind investors to the quality of the companies they invest in for too long. In the long run people like me, with only retirement portfolios to maintain our income in retirement will be hurt, and only poorly operated or fraudulent companies will benefit! There is no good reason for making this change. Do not weaken the reporting rules!

Judy Capper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Capper Affiliation: Jun. 19, 2026 It should be quarterly for better transparency and stability.

Sent from my iPhone

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judy Cook — Jun 19, 2026
Subject: S7-2026-15 From: judy Cook Affiliation: Jun. 19, 2026 Judy Cook Retired Ohio. Keep all as it is now. This administration has already tried to put the orange man as it's head. Leave it as it is!

Sent via the Samsung Galaxy A52 5G, an AT&T 5G smartphone
Get Outlook for Android

Judy Florczak — Jun 19, 2026
Subject: S7-2026-15 From: Judy Florczak Affiliation: Jun. 19, 2026 The insider's already have the upper hand over the average investor. At least with quarterly reporting , we would be able to keep tabs , and if any malfeasance occurrs there would be proof out there in the public. Those in power and in control of our economic well being as individuals and as a nation can and should be monitored and held accountable. All investors should have comparable access to critical information about a publicly traded company.
We need intelligent professional individuals, not on the inside, to have this information cordly , so it can be analyzed in a way that everyone can understand what's going on. If it were feasible , there should even be more than quarter reporting , especially nowadays with how quickly things change.

Please do not hand the ultra wealthy, those that already control a majority of the assets in this country , another leg up by eliminating quarterly reporting.
Sincerely,
Judith Florczak
Economics, BA
Education, MA

Judy Harrison — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Harrison Affiliation: Jun. 19, 2026 Report quartly

Sent from my iPhone

Judy Huffman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Judy Huffman Affiliation: Jun. 19, 2026 Keep the quarterly reporting of financials! Don’t change it back to the way it was so many years ago. It’s working for our future. Judith Huffman, retired RN from Festus, MO

Judy Huffman

God loved the world so much that He gave his one and only Son so that whoever believes in Him will not perish but will have everlasting life. John 3:16

Judy Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Johnson Affiliation: Jun. 19, 2026 RE: Quarterly Reporting

It matters to me, as it should to every investor, that we know the companies we invest in are fiscally sound and using 'best practices' at all times. As a retired person I keep track of my dollars and I look forward to scrutinizing each quarterly report.

Judith Johnson
Bend, Oregon

Judy Mattson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Judy Mattson Affiliation: Jun. 19, 2026 This only benefits the huge corporations and not the rest of us. Stop talking our money and giving it to them

Judy Mattson
virtuallyjudy@gmail.com
773-330-0333

Judy Meehan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy Meehan Affiliation: Jun. 19, 2026 Please let the ordinary people have a chance to keep up with the value of their money QUARTERLY ❣

Sent from my iPad

Judy Moulton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy Moulton Affiliation: Jun. 19, 2026 Keep p reports quarterly.

Judy Neuhauser — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judy Neuhauser Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is essential. Do not make the reporting less frequent. We KNOW that things can go haywire very quickly. Quartely disclosures are essential.

Judy Neville — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judy Neville Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is dangerous. Do Not let this happen.

Judy Newton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy Newton Affiliation: Jun. 19, 2026 No words.. another opportunity to benefit the top 3% while completely disregarding the other 97%!

Sent from my iPhone

Judy Olukotun — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy Olukotun Affiliation: Jun. 19, 2026 Investors need to have current information to make their own private decisions about their investments. The quarterly reporting should be continued.

Judy olukotun
Hopewell, NJ
08525

Judy Olukotun — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy Olukotun Affiliation: Jun. 19, 2026 Investors need to have current information to make their own private decisions about their investments. The quarterly reporting should be continued.

Judy Randall — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judy Randall Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Stop this reckless action that will hurt millions of US investors in the Stock Market. Remember your oath of office and the voters who elected you to protect the peoples' interests...not the oligarchs. What you do will be remembered.

Judy Roth — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Judy Roth Affiliation: Jun. 19, 2026 Please leave the quarterly reporting rules intact. I am retired and can't afford to lose what is left of my savings!

Sincerely,

Judy Roth
West Orange, NJ

Judy Shatney — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Shatney Affiliation: Jun. 19, 2026 How wrong. It’s supposed to be public

Sent from my iPad

Judy Strain — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judy Strain Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

We want transparency- more, not less!

Judy Strain

Judy Tyler — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Judy Tyler Affiliation: Jun. 19, 2026 Transparentcy is absolutely necessary in reporting and should not have reporting rules rolled back to the 1950's . Do not change reporting to be less frequent. I am a senior who did all of my investing during the period post 1970. I will be very unhappy with a return to less transparentcy. Why would it be necessary to return reporting to fewer reports unless it is to keep the public from knowing what is happening with their accounts. More transparency not less!

Judy VandeWater — Jun 19, 2026
Subject: S7-2026-15 Comments From: Judy VandeWater Affiliation: Jun. 19, 2026 This proposal to eliminate quarterly reporting is going to destabilize the retirement investments that Americans count on. Insiders will have a field day with information that is not available to the broader market. It turns the market into a Vegas look-alike where the house (insiders and their friends and families) always win whether the market goes up or down. If enacted, this proposal will explode a pillar of U. S. markets - a belief that everyone gets information at the same time. Given that cash flow, inventory, debt -- EBITA -- is calculated on an ongoing basis by corporations, what is the point of non-disclosure?

J. VandeWater

Judy Williams — Jun 19, 2026
Subject: S7-2026-15 Comment From: Judy Williams Affiliation: Jun. 19, 2026 1, 2, 3 & 4…. NO!

Judy Williams
SAvannah, GA

Judy Youngren — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Judy Youngren Affiliation: Jun. 19, 2026 My view on Rule S7-2026-15
To the Securities and Exchange Commission:
Please do not extend the SEC quarterly reporting requirements!
With a longer delay between the disclosures, companies can hide vital information for too long a period of time.
The quarterly disclosures give us small investors current detailed information so we can make informed investments.
In my opinion, the disclosures should be Monthly! In this day & age business computer programs and AI can more quickly issue reports than companies could do 50 years ago!
Thank you for listening to the voices and reading the letters from us small investors. Please think of us when you make your decision on Rule S7-2026-15.
Best regards,
Judy A. Youngren, Arizona

Juli Jones — Jun 19, 2026
Subject: S7-2026-15 From: Juli Jones Affiliation: Jun. 19, 2026 Quarterly reporting is what protects us from criminal CEOs.

Don't shop, ADOPT! Adopt or foster a shelter animal!

Julia Celso — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julia Celso Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You know what to do. Do the right thing for ALL of America.

JULIA GROSBERG — Jun 19, 2026
Subject: Comment on S7-2026-15 From: JULIA GROSBERG Affiliation: Jun. 19, 2026 Keep it Quarterly!

Sent from my iPhone

Julia M West — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Julia M West Affiliation: Jun. 19, 2026 Do NOT change the reporting structure from quarterly to half a year.
Keep your greedy paws off of our income. The Donald will only steal it for one of his outlandish political stunts.

Sent from my iPhone

Julia Newman Julia Newman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julia Newman Julia Newman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This would affect so many people by keeping vital information from us that has given us knowledge for our investments. We rely on this information to help us with our retirement goals.
Taking quarterly reporting away will be detrimental to everyone. Please don't give those that are already financially secure another way to hide their growth or lack of it from those of us that depend on the reporting to maintain their future finances.

Julia P Herzberg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Julia P Herzberg Affiliation: Jun. 19, 2026 Do not change the law or ruling on this. Doing so would cheat the public from information they need. Stop trying to blindside the citizenry by telling them less about financial reporting.

Sent from my iPhone

Julia Sizemore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julia Sizemore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I don't have much, but what I do have should not be spirited away by lack of accountability... quarterly reports are not the best we can do, but it's the best we can do now... don't change it... don't make it legal to steal even more from the middle class and the poor...

Julia Weisenburger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julia Weisenburger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: it is overwhelmingly challenging to make informed decisions that impact my family's financial future. Quarterly information supports those critical decisions. Taking that away will have consequences and create more uncertainty for the future.

Juliana Balyeat — Jun 19, 2026
Subject: S7-2026-15 Comment From: Juliana Balyeat Affiliation: Jun. 19, 2026 Absolutely must require quarterly reports!!

Juliana Blewett — Jun 19, 2026
Subject: S7-2026-15 From: Juliana Blewett Affiliation: Jun. 19, 2026 Enron was a disaster for so many people. They knowingly defrauded people. They need to spend the rest of their time in jail as a warning to others not to do this again. We also need to save quarterly reporting because no business should be allowed to operate in secrecy.

Sent from my iPad

Julianne Biegmann — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julianne Biegmann Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the current law intact!

Julie Teine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Teine Affiliation: Jun. 19, 2026 We already struggle to determine investment opportunities as citizens and cutting the quarterly reporting for companies will only make determining where a business is financially more difficult. This takes a process that is already full of insider knowledge and actions more insular and out of reach for the common investors. I do not support this reduction in business financial reporting and ask that the SEC keep the four reports required currently.

Julie Teine

Julie Atterbury — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Atterbury Affiliation: Jun. 19, 2026 Julie Atterbury Retired Investors should be told the status of their investments quarterly. It’s open and honest to do so. By not disclosing on a quarterly basis you are hurting the average investor by withholding the knowledge that you have about their investment and the trends in the market.

Sent from my iPad

Julie Carpenter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Julie Carpenter Affiliation: Jun. 19, 2026 In an age of data it does not make sense to offer less information. The more information we have allows for more informed decision making. If in looking at history and seeing that this plan didn't work in the 1950s, why would it be tried again? Has something shifted so greatly as to make this idea sound? Keep the reporting as is. If its not broke don't fix it.

Jcarpenter

Julie Cooper — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Cooper Affiliation: Jun. 19, 2026 We need to stay transparent and honest! There is never a time to hide information from the public especially now when trust in government is diminishing. Julie Cooper- Bookkeeper

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Julie Donato — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Donato Affiliation: Jun. 19, 2026 Julie Donato, business owner. I want quarterly reporting to continue because I want companies to be accountable frequently to their investors and the public.
LaGrangeville, New York

Sent from my iPhone

Julie Eastland — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Julie Eastland Affiliation: Jun. 19, 2026 Julie Eastland, retired, Buffalo NY

Reporting should remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their

investments.

Julie Grenier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julie Grenier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not alter or minimize the audit scheduling. Citizens have the right to access funds related to their investments in publicly traded businesses.
Thank you for your attention in this matter.

Julie Jonte — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Julie Jonte Affiliation: Jun. 19, 2026 I want quarterly reporting to stay. Do not change it.

Thank you, Julie Jonte

Sent from my iPhone

Julie Knight — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julie Knight Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Please DO NOT allow public companies to hide vital information. Quarterly disclosures helps me, as a retail investor, you make informed decisions. Don't take vital information away from me. and DO NOT disclose any personal trading or investing information. That is just not okay with me and my extended family and friends.

Julie McCaffrey — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie McCaffrey Affiliation: Jun. 19, 2026 Julie McCaffrey Retired guardian of 3 orphans
I as a consumer, and as a stake holders need quarterly information to make decisions.
Most companies have to pay taxes quarterly. No hiding and no delays.

Julie Metcalf — Jun 19, 2026
Subject: S7-2026-15 From: Julie Metcalf Affiliation: Jun. 19, 2026 Julie L Metcalf, Assistant Language Teacher, Avon, Indiana
I stand firmly against regressively reducing SEC corporate reporting to twice per year. This Chesterton’s Fence must not be removed. Corporate CEOs are no more trustworthy today than they

were back in the days of Enron, and decisions they make impact all Americans. No changes should be made to this current transparency law unless they increase corporation accountability rather than decrease it. Thank you.

Sent from my iPhone

Julie Morris — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Morris Affiliation: Jun. 19, 2026 Quarterly reporting is needed, it is the bedrock of our knowledge as investors who don't serve on a board and don't have privilege. -- Julie Morris WV Educator

Julie Blaine Morris
juliemorris70@gmail.com

Julie Murry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Julie Murry Affiliation: Jun. 19, 2026 Why would we go back to the 1950s reporting when it's proven that quarterly reporting is beneficial to consumers. Another way to screw over people working hard trying to save for retirement. I relied on quarterly reporting to make wise decisions about my money for years. This sounds as if Corporations, the wealthy and Wall Street traders are trying to hide the truth. Do not change the reporting!

Julie Noggle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Noggle Affiliation: Jun. 19, 2026 In order to allow investors, like my family, to keep an eye on the market and what is happening to our money, we need quarterly reports that allow corrections and make the financial firms accountable regularly. KEEP QUARTERLY REPORTS. History shows that ALL organizations need accountability.

Sincerely,
Julie and John Noggle

Julie Ondler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julie Ondler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not allow this proposal to go through. Many people young and old depend on the information to make good decisions. This proposal would take that away and favor others that want to take unfair advantage. Thank you.

Julie Sutherland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Julie Sutherland Affiliation: Jun. 19, 2026 I am apposed to the requested change and frankly with the state of our country right now it looks very shady. Due to being retired, I need to have information regarding my investments, no less than quarterly to make my decisions moving forward.

Sent from my iPhone

Julie Sutherland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Julie Sutherland Affiliation: Jun. 19, 2026 I am apposed to the requested change and frankly with the state of our country right now, it looks very shady. Due to being retired, I need to have information regarding my investments, no less than quarterly to make my decisions moving forward.

Thanks,

Julie H Sutherland
813-495-5529
sea.ya.1001@gmail.com

Julie Theisen — Jun 19, 2026
Subject: S7-2026-15 From: Julie Theisen Affiliation: Jun. 19, 2026 In my opinion we need to save quarterly reporting. The only possible benefit I can see to changing the reporting period would be to let corruption flourish. Only in this era of Trump and his unqualified administration would this even be considered . Please protect the few controls we still in place to monitor the outrageous behavior. We need to survive to have any hope of electing a decent president and team. Thank you Julie Theisen. A very concerned citizen

Sent from my iPhone

Julie Thorne — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julie Thorne Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As you know, the key to smart investing is learning as much as possible to make informed decisions. Quarterly disclosures can make or break an investor. These quarterly reports are a vital tool in keeping investors in the know so that investors can make decisions that are right for them.
Public

Julie Williams — Jun 19, 2026

Subject: S7-2026-15 Comment From: Julie Williams Affiliation: Jun. 19, 2026 With all the potential harm, what is the motivation to allow this? Who benefits? This seems shady as hell and makes the SEC look complicit.

Julie Zakula — Jun 19, 2026
Subject: S7-2026-15 Comments From: Julie Zakula Affiliation: Jun. 19, 2026 We need to keep it accountable

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Julie-n-Jon Thomas — Jun 19, 2026
Subject: S7-2026-15 From: Julie-n-Jon Thomas Affiliation: Jun. 19, 2026 The companies already have a system in place and use quarterly reports to track their own milestones. As a shareholder, I should know what their projections are and if they meet them. It's my investment and I have the right to choose to keep or move my money.

Julienne VanDerZiel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Julienne VanDerZiel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not stop quarterly disclosures! That idea is bad for everyone but grifters, liars and cheats

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June K — Jun 19, 2026
Subject: S7-2026-15 Comment From: June K Affiliation: Jun. 19, 2026 Sets the regular people up for failure... No to mention, waste, fraud & abuse using our money... No thanks...

June Simons — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: June Simons Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

We want to KNOW What's going on for Our Stocks & other & You need to be updated 4x year for Responsible accuracy of Accountability.

Please be Straight with USA !

Justin Foster — Jun 19, 2026
Subject: File No. S7-2026-15 From: Justin Foster As an individual investor I believe the removal of quarterly filings would create an asymmetric information disadvantage for the individual investor like myself. I would have no capabilities that Wall Street has to glean information due to the amount of research that they can do and therefore it creates an unfair disadvantage to the individual investor. As such removing information from the public or reducing the frequency of publicly available information to the general investing public is not in the best interest of investors. I personally would be harmed by this especially if some material information was shared or discussed by a CEO with a

Wall Street insider or an investment bank that somehow got disseminated through the investment community that did not reach the public ear but became "the whisper number," which happens every quarter.

Justin Healy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Justin Healy Affiliation: Jun. 19, 2026 Justin P. Healy, CEO, Charleston SC
Quarterly is safer for all involved

Sent from my iPhone

Justin Schwartz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Justin Schwartz Affiliation: Jun. 19, 2026 As someone whose assets are tied up in the stock market, I believe that the SEC should reject the proposed rule to reduce reporting requirements to twice a year. Quarterly reporting is necessary for transparency and the trustworthiness of financial markets and informed investment. Cutting those requirements in half would increase the opportunities for self-dealing and chicanery. And it would increase the perception that that was what was going on, decreasing financial and other business stability.

Justin Schwartz
Chicago, Ill.

Justin Speyer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Justin Speyer Affiliation: Jun. 19, 2026 My name is Justin Speyer, a nurse practitioner in Seattle WA. We need more accountability and transparency in business, not less. If it's too much burden to do quarterly reports, companies are welcome to consider a different industry.

Justine Martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Justine Martin Affiliation: Jun. 19, 2026 Justine Martin Teacher. Quarterly important is important. Transparency allows me to control my money, make smart choices for long term plans - like retirement. I have to give monthly report cards to parents about grades, and full access to the grade book for their child’s grade, so a report once every three months seems like a bare minimum for trusting businesses with ALL of my investments. There are no save the teacher funds when companies make bad choices. … and I know 70 year old teachers who MUST work because companies did not watch the money like they should have…

Sent from my iPhone

K Amenhauser — Jun 19, 2026
Subject: S7-2026-15 Comments From: K Amenhauser Affiliation: Jun. 19, 2026 Im a hard working social worker and I believe quarterly reporting is an imperative guardrail to keep corporations

accountable. Do not roll back reporting to twice a year, allowing a chance for Fraud and abuse- stop the greed and corruption!!!!
Thank you, Kelly Amenhauser

K Amenhauser — Jun 19, 2026
Subject: S7-2026-15 Comments From: K Amenhauser Affiliation: Jun. 19, 2026 Im a hard working social worker and I believe quarterly reporting is an imperative guardrail to keep corporations accountable. Do not roll back reporting to twice a year, allowing the chan
ce or Frad and abuse!!!! Thank you, Kelly Amenhauser

K Condor — Jun 19, 2026
Subject: S7-2026-15 Comment From: K Condor Affiliation: Jun. 19, 2026 This reporting needs to be quarterly. AI has eased this burden on accounting staff. Way too much can happen in six months. Think about all that's happened since February! Investors and lenders and have the right to this information quarterly! Do not change the existing calendar.

Kathy Condor, former Banker and educator.

K F — Jun 19, 2026
Subject: S7-2026-15 Comments From: K F Affiliation: Jun. 19, 2026 The "Blind Spot" Effect: If a company experiences a major drop-off in sales during month two of the cycle, investors will remain entirely unaware for another four months. They may continue buying shares at inflated prices, unaware that the underlying fundamentals have shifted.
Because investing under a 6-month model introduces more blind uncertainty, investors will likely demand a higher rate of return to assume that risk. This means the company's stock price may suffer a permanent discount compared to competitors that choose to stay on a quarterly cycle.
Immediate Stock Volatility:
Severe, violent price drops. The stock is highly vulnerable to dramatic single-day plunges.
Obviously the rule change is more than likely to create chaos if a company has a large trading loss and the public isn't in the know the effect could be significant!

Sent from my iPhone

K L Edwards — Jun 19, 2026
Subject: File No. S7-2026-15 From: K L Edwards I can't understand the justification for semi-annual reporting considering the automated systems for recording, analyzing and reporting today. The consequences most obvious is that information would be withheld from general, public investors and only known to those with inside information which would exacerbate the current claims of congressional insider trading. Bad decision. No justification in these times.

K Leonti — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: K Leonti Affiliation: Jun. 19, 2026 To the Securities and

Exchange Commissiondo not impose another political interference on the American public..:

K Mannix — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: K Mannix Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
do your job you lazy humans
4x per year as required

K Russoman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: K Russoman Affiliation: Jun. 19, 2026 Katherine Russoman from NJ - We the people who invest and are the heart of every successful company deserve frequent disclosures and reporting to know companies we invest in are working for us. We deserve to have a return on what we invest in. Companies can't keep getting away with taking and taking and must be held accountable.

K Watson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: K Watson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Capitalism without guardrails allows billionaires with no morals will choose whatever unethical means at their disposal to amass more wealth and power at the expense of the other 99% with impunity. Enron is the proof. Do not allow that to happen again.

K. White — Jun 19, 2026
Subject: S7-2026-15 Comment From: K. White Affiliation: Jun. 19, 2026 Its a "PUBLIC" company. If we the people want to see your financial records ANYDAY, ANY TIME, that shouldnt pose a problem. Furthermore, why are we not requiring MONTHLY REPORTING ? I feel
like a public company should be providing open access to the public regarding their financial records. If they dont like that, go "PRIVATE".
MISSWHITEVA

Yahoo Mail: Search, Organize, Conquer

KA Barrett — Jun 19, 2026
Subject: S7-2026-15 Comments From: KA Barrett Affiliation: Jun. 19, 2026 Every moment change occurs and reporting should be internally weekly, nationally monthly, and internationally quarterly so that employees as well as all of the public knows about all work and service.

KA Barrett — Jun 19, 2026
Subject: S7-2026-15 From: KA Barrett Affiliation: Jun. 19, 2026 Every moment change occurs and

reporting should be internally weekly, nationally monthly, and internationally quarterly so that employees as well as all of the public knows about all work and service. BARRETT CONSULTING Karen Barrett Consultant Toms River Ocean County NJ

KACEY KELLY — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: KACEY KELLY Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please, for the sake of most Americans, keep the reporting as it is.
Find the courage to protect innocent people from what you know will only be beneficial to the wealthy.
You can be Heroes...Or you can be Zeros. Your choice.

Kaitlin Shaw — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kaitlin Shaw Affiliation: Jun. 19, 2026 To Whom it May Concern:

My name is Kaitlin, and I am a teacher. I rely on quarterly reporting for the same reason your child gets a quarterly report card: transparency, accountability, and the opportunity to change direction.

That quarterly grade is important for both me and your student. A failing grade means it's time to reevaluate. Am I, the teacher, doing an adequate job presenting the material? Has your student turned in the assignments? Are interventions needed? There the metaphor ends, because a good teacher can catch failing performance and course correct with parents long before report cards are issued. Investors do not have that luxury. We rely on that quarterly report because it is our chance to see how a company is doing and hold them accountable. Just as a quarterly report helps us all make better decisions for your child, a business's quarterly report helps investors make better decisions for themselves.

Consumers have been hit hard enough. Don't take away our opportunity to know what our money is doing.

Thank you,

~Kaitlin Shaw

Kalani Whittington — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kalani Whittington Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: STOP the GRIFT and CORRUPTION of the Epstein Donot "class."
We need MORE transparency, not less.

Kandace Giblin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kandace Giblin I want you to continue with quarterly reporting. It is important to us smaller investors. Changing over negatively impacts us.

Kanti Pike — Jun 19, 2026
Subject: S7-2026-15 From: Kanti Pike Affiliation: Jun. 19, 2026 keep quarterly! Jail the whole administration!

Karen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 19, 2026 Keep the reporting quarterly. It is your responsibility to keep the market/corporations/CEOs on the straight and narrow. Bad enough we have a crook in the White House.

Sent from my iPad

Karen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 19, 2026 Karen Giachino
Retired
White Plains, NY
Please leave quarterly reporting as it is. American families work too hard for their earnings and savings to dwindle.

Karen Giachino

Karen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Affiliation: Jun. 19, 2026 I've had enough of this insider trading! Trump said he was doing away with this??? How can they possibly take away half of my pidley amount of stock I own?! Tell you what. They can have half of mine and I will take half of theirs! Greedy SOB's! Enough is enough! Leave the poor people alone!

Karen .Sebastian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen .Sebastian Affiliation: Jun. 19, 2026 This is ridiculous! Just allows more information hidden from citizens.

Sent from my iPhone

Karen Bair — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Bair Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Bad idea that opens ways to manipulate, do unethical practices and otherwise engage in fraud and

abuse!

Karen Beischel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Beischel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures protect us from making financial mistakes. Stop this new rule.

Karen Besthoff — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Besthoff Affiliation: Jun. 19, 2026 Hi, I'm Karen Besthoff, VP Market Manager, Lakeside Bank. I feel that by going to semi annual reporting, this makes companies less transparent to its investors. This could lead to fraudulent activity not being detected as soon as it could be. Being close to retirement age, my investments are even more important to me.
I am against the reporting option for companies.
Thank you.

Sent from my iPhone

Karen Bobish — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Bobish Affiliation: Jun. 19, 2026 Please, please stop making it easier for the millionaires and billionaires!!! They don't deserve help in getting them richer. Let the average American have a chance of enriching their lives!

Sent from my iPhone

Karen Brandt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Brandt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Cutting back from quarterly reports? You're not doing your job!

Karen Burton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Burton Affiliation: Jun. 19, 2026 Karen Burton, PCA, Delaware, OH. I very much prefer quarterly reporting! I will be inheriting my mother's investments and cannot afford to lose any of it if reporting reverts to every six months.

Karen E Burton
Blessings Beyond Your Dreams!

Karen Butts — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Butts Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am writing to ask you to strike down Rule S7-2026-15. This rule will impede my ability to make informed decisions. Quarterly disclosures are necessary and a safe guard for the investor. Investors need as much information as possible to make informed decisions so without the quarterly disclosures investors are at greater risk of making poor investments.
Thanking you for your time and attention to this matter!
Karen G. Butts

Karen Cornelius — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Cornelius Affiliation: Jun. 19, 2026 KEEP THE LAW THAT STOPPED THE CRIMES!!!! HOW RIDICULOUS TO EVEN CONSIDER DISMANTLING THE CURE FOR CORRUPTION!!!! USE THE BRAINS THE GOOD LORD GAVE YOU!! STAND UPRIGHT AND KEEP THE GUARDRAIL THAT KEEPS THE CARS ON THE RIGHT ROADS. WHAT WOULD BE THE REASON AND THE COST OF REDUCING OR REMOVING THE SAFEGUARDS???? YOU HAVE GOD GIVEN BRAINS, USE THEM TO MAINTAIN THE GOOD AND MORALLY CORRECT SAFEGUARDS. THE RIGHT THING TO DO IS ALWAYS THE RIGHT THING TO DO.

Sent from my iPhone

Karen Coughlin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Coughlin Affiliation: Jun. 19, 2026 I am totally opposed to bi-anual reporting! If passed, it will hurt the average person to excessive risk. There is a reason that rulings changed the reporting to quarterly! Please protect most Americans and don’t cater to the ultra-rich who try to beat the system and just keep getting richer!

Sent from my iPhone

Karen Dragon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Dragon Affiliation: Jun. 19, 2026 Karen Dragon
Retired
Many, Louisiana
Quarterly reporting is crucial in this phase of life. I cannot afford the downturns that occur with bi-annual reporting. Please don't take away one of the few financial resources we have to stay afloat in this economy.

Karen Everton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Everton Affiliation: Jun. 19, 2026 We live busy lives and quarterly is a great reminder of how investments are doing. It is only right to inform investors on how well their money is doing and how much dividends they have received on a quarterly bases . Karen Everton RN

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Karen Finkbeiner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Finkbeiner Affiliation: Jun. 19, 2026 I am 73 years old. Have lived through the 70's. Some awful financial times. Quarterly reports should be set up in companies "systems".. a change IS NOtin the average persons interest.
NO change please!!
Karen finkbeiner
Reed city Michigan

Karen f

Karen Glaser — Jun 19, 2026
Subject: S7-2026-15 From: Karen Glaser Affiliation: Jun. 19, 2026 If it works well then keep it honest. No need to allow Enron to happen again.

Karen Gonzalez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Gonzalez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The more companies hide, the less we trust those companies.
Do you want us to continue to invest in stocks? Quarterly Disclosures are what provide information to soothe the soul and invest our hard earned money.

Karen Harger — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Harger Affiliation: Jun. 19, 2026 To Whom It May Concern,

I am writing to formally request the continuation of quarterly reporting to ensure the security of our life savings.

Having recently retired, I now rely on my Thrift Savings Plan (TSP) for supplemental income. Given this transition, any significant financial loss would be devastating. Regular reporting is essential for monitoring and protecting these funds.

Thank you for your assistance in this matter.

Sincerely,

Karen Harger
Clare, MI

Karen Harrington — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Harrington Affiliation: Jun. 19, 2026 The SEC needs to keep quarterly reports to the public. We need to stay informed and the SEC needs to be accountable

Sent from my iPhone

Karen Hook — Jun 19, 2026
Subject: S7-2026-15 From: Karen Hook Affiliation: Jun. 19, 2026 Verify every quarter

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karen hughes — Jun 19, 2026
Subject: S7-2026-15 Comment From: karen hughes Affiliation: Jun. 19, 2026 Don't let companies go dark.

Karen Jenkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Jenkins Affiliation: Jun. 19, 2026 As a Senior citizen, having worked in retail and private companies, it is imperative for all companies, whether on US soil, or vending, contracting, or trading in markets here or abroad to be held accountable and audit, balance ledgers, and be responsible fisically, and physically, using best, safest practices and treating employees and stockholders fairly. Quarterly reporting must be mandatory across the board. Practicing clean, environmentally safe and controlled practices too.

KAREN JONES — Jun 19, 2026
Subject: S7-2026-15 Comment From: KAREN JONES Affiliation: Jun. 19, 2026 OUR money is invested, NOT donated. Enron was shameful and must not happen again. Accountability is a MUST

Karen Kenny — Jun 19, 2026
Subject: File No. S7-2026-15 From: Karen Kenny I’m writing to urge you to keep the SEC’s quarterly reporting requirements in place. These disclosures are a critical tool for transparency, investor confidence, and the overall health of our financial markets. Quarterly reporting ensures that investors — including everyday Pennsylvanians saving for retirement, college, or their first home — have timely, accurate information about the companies they invest in. Reducing reporting frequency would weaken oversight, increase information gaps, and make markets more vulnerable to manipulation or hidden risks. Stable, transparent markets depend on regular reporting. Quarterly disclosures have served our economy well for decades, and changing them now would create unnecessary uncertainty for investors and businesses alike. Please protect market transparency and investor trust by keeping SEC reporting quarterly. Sincerely, Karen Kenny

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Karen L Bauer — Jun 19, 2026

Subject: Do NOT reduce quarterly reporting to the SEC - unless you want more cheating. From: Karen L Bauer Affiliation: Jun. 19, 2026 As a lifelong investor (I started as a kid) and as a voting American citizen (my family goes back to the second ship from Europe to land on America's northeastern shores, so all immigrants to me!), I am demanding that you perform your legally chartered duty of care to the American people to protect them from poor business practices. Your job is not to make it easier for businesses to hide their losses or do any secret self-dealing. The purpose of quarterly reports to the SEC are to prevent us ordinary folks from getting ruined by investing in what turn out to be shady businesses. Lord knows we have enough of that without loosening these regulations. Those regulations exist for the people, NOT for businesses!

Why ever would you not want to keep companies you've worked vested in reporting quarterly? It's hard enough as it is to find honest business people, giving them more room for self-dealing shenanigans is ridiculously stupid and evidence that you never intended to do your legally chartered job!

Do your job, which is to protect the public from bad business practices.

More reporting, not less!! Transparency is always the right thing.

Karen L. Bauer
Sent from my iPhone

Karen LaBorde — Jun 19, 2026
Subject: File No. S7-2026-15 From: Karen LaBorde Article on Facebook

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Karen Lawson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Lawson Affiliation: Jun. 19, 2026 It's about time.

Sent from my iPhone

Karen Lewis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Lewis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposal would mean the rich become even richer while the rest of us continue to struggle for the few dollars left. We lose and become poorer. This is an EVIL proposal made by the most evil of humans. Bad! Bad! Bad!😡

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karen Lindsley — Jun 19, 2026
Subject: S7-2026-15 Comments From: karen Lindsley Affiliation: Jun. 19, 2026 We need to know. Keep it every quarter!! Thanks for listening

KariAnne

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karen lyncoln — Jun 19, 2026
Subject: S7-2026-15 Comment From: karen lyncoln Affiliation: Jun. 19, 2026 Retain quarterly reporting.

Karen Mann — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Mann Affiliation: Jun. 19, 2026 We need the transparency quarterly reporting provides. Quarterly reporting keeps it honest and is necessary for a healthy market and for keeping our investments safe. Do not change this rule.

Karen Mann,
Sole Proprietor
Houston, TX

Karen McBride — Jun 19, 2026
Subject: S7-2026-15 From: Karen McBride Affiliation: Jun. 19, 2026 Dear Persons,

It is vital to our economy that CEO's be held accountable for their financial acts and deeds in a quarterly calendar. Since the 1980'a the average pay for CEO's has increased 500 - 1000% . Has their workload increased more than their employees to justify such an outrageous inequality from labor to management?

We the people have tolerated the downsizing which increased our workloads, had to accept our jobs being outsourced to other countries along with manufacturing. Those actions which have increased their profits and stock values have had direct harm to the US labor force. We, the laboring taxpayers who also pay your salaries need you to do your job and hold CEO's accountable. You cannot let corruption be the standard practice by CEO's for the United States. It demeans the foundations of which your independent agency was created for; accountability, regulation, fair and stable markets. The only way to insure CEO's are held accountable is with quarterly reporting. Too much corruption can happen in a year as well as it makes it harder to spot the patterns of when the corruption starts and to have it cease before it damages the markets for a few people's greed and their creative accounting.

Hold them accountable, for We The People.

Cordially,

K McBride BES. PT. SFS.
California

Karen Muntzing — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Muntzing Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Accountability is important. These companies are responsible to us. They are barely required to give information now. The current requirements are more than reasonable and fair.

Karen Oberdorf — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Oberdorf Affiliation: Jun. 19, 2026 Just another step to transfer wealth to the already super wealthy. The public investors witness the clear abuse of insider trading, etc. DO NOT facilitate even more the corruption of the systems.

Sent from my iPhone

Karen Page — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Page Affiliation: Jun. 19, 2026 If anything, I'd rather see monthly reporting. Any way we can hold people accountable!

Karen Peaden — Jun 19, 2026
Subject: S7-2026-15 From: Karen Peaden Affiliation: Jun. 19, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing ‘semi-annual’ reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for your savings.

The signature is the deterrent. Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

02 Enron's defense was "I didn't know." Congress closed it. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.

03 8-Ks don't come with handcuffs. The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

04 We watched the signature crack a $2.7 billion fraud. Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications."Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest

executive nothing to sign, it just exposes the fraudsters. Why roll them back?

You must STOP this from happening!!" We the people, have already lost too much during this administration's reign of terror! Stop Republicans from stealing more from us!

Karen T Peaden
Wilson, NC. 27896
Retired healthcare worker

Karen Petersen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Petersen Affiliation: Jun. 19, 2026 Dear SEC Commissioners,
I strongly oppose any proposal to reduce quarterly reporting and disclosure requirements for public companies. Here's why:
1. Investors would be flying blind for six months.
Quarterly reports are one of the most important tools for everyday investors. A lot can happen in half a year — companies can pile on debt, face major lawsuits, or lose customers. Quarterly filings force problems into the open before they grow too big.
2. Less transparency leads to more fraud.
Transparency is the foundation of a fair stock market. Corporate scandals that hurt investors usually happen when there are gaps in financial disclosure. Quarterly reporting doesn't stop fraud entirely, but it greatly shortens the time bad behavior can stay hidden.
3. Retail investors would be hurt the most.
Everyday investors like me rely on clear, timely, and accurate public information to make good decisions. Company insiders and large institutions will always have other ways to get information. Weakening quarterly reports would put retail investors at a serious disadvantage and create an uneven playing field.
I urge the SEC to maintain strong quarterly reporting standards to protect investors and keep our markets fair and trustworthy.
Thank you for considering my comments.
Sincerely,
Karen Petersen

Karen r — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen r Affiliation: Jun. 19, 2026 As a banking representative this should not be allowed.

Karen Rex — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Rex Affiliation: Jun. 19, 2026 No. We need timely information on our investments and retirement finances.

Karen ridenour — Jun 19, 2026

Subject: S7-2026-15 Comments From: Karen ridenour Affiliation: Jun. 19, 2026 Don't let companies hide what they are doing. Transparency needs to be king. Protect the everyday small investor. Why do they only want to report 2 times? How will they calculate quarterly dividends? Now they can focus on doing things in secret that affect profitability and hide in in a 6 month period.

Karen Ridenour, HRBP

Sent from my iPad

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karen schipilliti — Jun 19, 2026
Subject: S7-2026-15 From: karen schipilliti Affiliation: Jun. 19, 2026 Karen Schipilliti, Please continue with quarterly reporting. The wealthy are getting away with not paying their fair share and it has to stop! Now!

Karen Slack — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Slack Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports MUST be kept!
No exceptions!!
Karen Slack

Karen Starnes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karen Starnes Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop trying to cheat the little guys.

Karen Tharp — Jun 19, 2026
Subject: S7-2026-15 From: Karen Tharp Affiliation: Jun. 19, 2026 We need accountability for people who have our money for investment. This just looks sketchy all the way around and why would people want to invest if they don't get to see what's going on? It's complicated enough as it is for most of us. So that feels like the point- just to keep people in the dark about their own money. It just feels like we can't trust anything anymore so why invest?

Get Outlook for iOS

Karen Tjosvold — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Tjosvold Affiliation: Jun. 19, 2026 Stop this insanity!!! Stop being like Trump!!! Stay transparent... This is wrong on so many levels. Karen Tjosvold, retiree

Get Outlook for Android

Karen Trumbo None — Jun 19, 2026
Subject: File No. S7-2026-15 From: Karen Trumbo As a retired individual investor, I deserve to have good and frequent information about the financial heath of the companies I am relying on to support my income during retirement. Please support quarterly reporting instead of biannual.

Karen Turner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Turner Affiliation: Jun. 19, 2026 I prefer the current method! Please don't change it!!!

Sent from my iPhone

Karen van Vliet — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen van Vliet Affiliation: Jun. 19, 2026 I'm a retired person who relies entirely on retail investment for my livelihood. I depend upon timely, accurate, financial reporting to properly manage my investments to sustain me for the long term. Transparency in the US markets is what has kept it so resilient for decades.

I fear that changing to semi-annual reporting injects unnecessary uncertainty and opacity for individual investors regarding the true performance of the companies in which they invest. The risk is high. To those living on their investments, not having timely information about the value of their portfolio would put us at risk of overextending causing us to make financial expenditures in the dark based only on assumptions.

The savings to the companies by less frequent reporting is minimal in comparison to their earnings. Their internal accounting is maintained regardless of reporting frequency.
Before I retired, I worked for decades in the legal department of a major, national, insurance company. I saw firsthand that a reputable company keeps its books current. Only irresponsible or disreputable companies would benefit by lack of transparency. I fear that corruption would grow allowing insiders to cash out before disaster - at the cost to the public.

The SEC exists to protect the investing public. This proposed rule change does the opposite. I'm strongly opposed.
Karen van Vliet, Retired, Minnesota

Karen Wheatcraft — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karen Wheatcraft Affiliation: Jun. 19, 2026 Karen Wheatcraft a retired school teacher who wants to keep quarter reporting.Quarterly reporting will protect investors by keeping information available. This is an important for all not just help for insiders who want to drain assests.Thank you for asking for comments

Sent from my iPhone

Karen Whitmire — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Karen Whitmire Affiliation: Jun. 19, 2026 Continue quarterly reporting. The more investors know about how companies are fiscally the better financial investor decision will be. Businesses run on data and so should investors.

Karen Wilson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Wilson Affiliation: Jun. 19, 2026 The transparency of quarterly public
reporting is essential. It should remain
the SEC requirement for publicly-traded
companies. Wall Street and big business
are already adept at concealing financial
dealings from regulators and from public
scrutiny through loopholes. Quarterly
reporting helps keep everyone honest by
exposing any irregularities.
Karen E .Wilson
Retired Educater and Grandparent

Karen Wirth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karen Wirth Affiliation: Jun. 19, 2026 To the SEC: Please treat investors with respect by enabling them to make informed decisions. Continue quarterly reporting. Information and integrity matter.

K. Wirth
Investor

Kari Wagner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kari Wagner Affiliation: Jun. 19, 2026 Trust in government and corporations is at an all time low. Please do not take away the limited visibility we have now by giving them more cover. Transparency is vital.
Kari Wagner

Kari D. Wagner

KariLynn Myers — Jun 19, 2026
Subject: S7-2026-15 Comments From: KariLynn Myers Affiliation: Jun. 19, 2026 If a company has nothing to hide they allow their books to be seen.

Thank You
Kari Lynn 'Khandi' Myers

Karin Dronenburg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karin Dronenburg Affiliation: Jun. 19, 2026 Quarterly reporting is essential for transparency and ethics. We don't need any more coverups in government and people's finances are already being compromised.
Karin Dronenburg
Retired Administrative Assistant

Sent from my iPad

Karin Osborn — Jun 19, 2026
Subject: S7-2026-15 From: Karin Osborn Affiliation: Jun. 19, 2026 No more freebies for corporate rich. Sick and tired of being stepped on, stolen from and lied too!

Karissa Wallace — Jun 19, 2026
Subject: S7-2026-15 Comment From: Karissa Wallace Affiliation: Jun. 19, 2026 My name is Karissa and I oppose any effort to weaken or eliminate quarterly reporting requirements for public companies.

As an ordinary investor, I am deeply concerned that this proposal appears to prioritize the interests of large corporations and wealthy insiders over the interests of the public. Millions of Americans invest through retirement accounts, pension funds, college savings plans, and individual brokerage accounts. We deserve timely access to information about the companies that hold our money.

Corporate executives and large institutional investors already possess significant advantages. They have direct access to management, teams of analysts, and resources that individual investors can never match. Quarterly reporting is one of the few mechanisms that helps ensure ordinary investors receive regular, reliable information rather than being left in the dark.

Public companies benefit enormously from access to public capital markets. Transparency is part of the bargain. If a company wants the privilege of raising money from the public, it should also accept the responsibility of providing regular updates to the public.

I am particularly troubled by the argument that less disclosure somehow benefits investors. It is difficult to understand how investors are protected by receiving less information, less frequently. Transparency does not harm markets - it strengthens them. Accountability does not undermine

investor confidence - it creates it.

At a time when many Americans already feel that the economic system is tilted toward the wealthy and well-connected, reducing disclosure requirements would further erode trust in our markets and institutions. The SEC’s mission is to protect investors and maintain fair markets. Those goals are served by more transparency, not less.

Please reject any proposal that would reduce the frequency or quality of public company disclosures. The interests of everyday investors should matter just as much as the interests of corporate executives and billionaires.

Karl — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karl Affiliation: Jun. 19, 2026 Karl Reichensperger, dir of Customer Services. I am against this because the investing public needs to know where their investments stand in the companies that they have shares in.

Thank you
Karl Reichensperger

Karl Swenson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karl Swenson Affiliation: Jun. 19, 2026 This is a poor idea for transparency in keeping private investors informed. As equities are a substantial part of my retirement I would likely shift out of equities into more fixed income. The corporate savings of less reporting don't outweigh the added investment risk to me. I worked in corporate America and saw the rushed effects of quarterly burnishing, it shouldn't wait six months. I believe this would be an unfair advantage to corporate insiders and larger investors that would directly hurt individual stock holders.

Karl Swenson, P.E. -Retired Engineering Manager

Norwell MA

Karl Swenson, P.E Engineering Manager, Retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: Karl Swenson, P.E In my opinion this is a poor idea for transparency in keeping private investors informed. Ideally with today's technology we should be having more frequent, albeit less detailed, reporting. As equities are a substantial part of my retirement I would likely shift out of equities into fixed income reducing capital exposure to this added risk. The corporate savings of less reporting don't outweigh the added investment risk to me. I worked in corporate America and saw the rushed effects of quarterly burnishing, it shouldn't wait six months. More importantly, I believe this could be a substantial and unfair advantage to corporate or political insiders and larger investors that would directly disadvantage individual stock holders.

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karla engel — Jun 19, 2026
Subject: S7-2026-15 From: karla engel Affiliation: Jun. 19, 2026 Who is keeping these corporations honest? That is your job. Securities of corporations is your job. Nothing has changed regarding accountability since Enron. There is no reason this should be approved other than corporations using it to keep data hidden and remove transparency of what they are doing.

Sent from my iPad

Karla Hoke Gamble — Jun 19, 2026
Subject: S7-2026-15 From: Karla Hoke Gamble Affiliation: Jun. 19, 2026 CEO s need to be held accountable. People are tired of the corruption and the law is there for a reason . I remember the Enron debacle. Keep the law in place, or get rid of CEOs and corporate structures

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karla petrick — Jun 19, 2026
Subject: S7-2026-15 From: karla petrick Affiliation: Jun. 19, 2026 Please continue watching over business connections, and officials! We need to hear the truth, and we must never stop fighting for THE TRUTH!!!!!

Karlette Peck — Jun 19, 2026
Subject: S7-2026-15 From: Karlette Peck Affiliation: Jun. 19, 2026 Trending and tracking and more consistency and accountability.

Sent from my iPhone

Karon Kastner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Karon Kastner Affiliation: Jun. 19, 2026 I am an owner of ABNB,s on a lake
I would rather find out sooner than later if my investments were moving south. Just good business to let us know in a timely matter

Karon K Kastner
Kingston Ok 73439

Karyl Clark — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Karyl Clark Affiliation: Jun. 19, 2026 Stop being a-holes!!!!To the Securities and Exchange Commission:

Kat Orange — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kat Orange Affiliation: Jun. 19, 2026 Please quit serving the rich and acknowledge the working class who are struggling. Rolling back ideology and devaluing

individuals portfolios is wrong..keep the quarterly reporting..Kathleen Orange MBA..EA

Kate — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kate A quarterly certification costs nothing for an honest ceo to sign; it only affects the fraudsters. By halving the reporting requirements, it would allow ceos fewer opportunities to be accountable with certified attestations to their numbers. Please keep the existing law. It protects investors and the health of companies. Do not change the law. Thank you for the opportunity to respond.

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kate blake — Jun 19, 2026
Subject: S7-2026-15 Comments From: kate blake Affiliation: Jun. 19, 2026 Kate Blake- executive coach. This matters because I'm sick of getting ripped off by a government that is meant to be FOR us, not against us. You all should be ashamed of yourselves

Kate Blake
415-519-1011

Kate Browarny — Jun 19, 2026
Subject: S7-2026-15 From: Kate Browarny Affiliation: Jun. 19, 2026 Less than quarterly? You're hiding something, further eroding public trust.

Sent from my iPhone

Kate Feikema — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kate Feikema Affiliation: Jun. 19, 2026 Keep quarterly public reporting. Transparency is important.

Kathryn Feikema Reed, CPA
TN 25007

Sent from my iPhone

Kate Haeger — Jun 19, 2026
Subject: S7-2026-15 From: Kate Haeger Affiliation: Jun. 19, 2026 Honestly in reporting and the need to check on these huge corporations regularly. Hiding corruption is too easy as it is. Keep quartering reporting!! Kate Haeger. Highlands Ranch, Colorado.

Sent from my iPhone Kate Haeger

Kate Jones — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Kate Jones Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: We need information don't take the information away. We have seen what happens when lies and misinformation inform the public.

Kate Levin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kate Levin Affiliation: Jun. 19, 2026 STOP ! PLEASE keep it Quarterly !
Don't keep such an advantage to the insiders, that is unfair ! show some integrity !!!
Kate Levin

Kate Meacham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kate Meacham Affiliation: Jun. 19, 2026 Kathryn Meacham, retiree, investor.
While I acknowledge that quarterly reporting has engendered corporate behavior that is overly focused on short-term profit to the detriment of sustainability, workers' benefits and long term growth, I can't imagine that less transparency will make the system better.

Katelyn Bailey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Katelyn Bailey Affiliation: Jun. 19, 2026 My name is Katelyn Bailey. I oppose decreasing reports to a semiannual basis. I fear this will affect our savings, causing us to delay retirement. What’s worse, it’s already very expensive to live. We have one infant now, and would love a second. If cost of living continues to increase, we will be forced to stop having children.

Katelyn Bailey

Kath — Jun 19, 2026
Subject: S7-2026-15 From: Kath Affiliation: Jun. 19, 2026 This proposal is ABOMINABLE. Please reject.

Thank you.

Kathleen Waton
1122 Cockrill St.
UNIT 58
Venice, FL 34285

Kathe Scott — Jun 19, 2026
Subject: S7-2026-15 From: Kathe Scott Affiliation: Jun. 19, 2026 we need MORE reporting and transparency not less

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Katherine Backhaus — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Backhaus Affiliation: Jun. 19, 2026 We need more transparency and not less and reporting quarterly isn't a burden and vital! To the Securities and Exchange Commission:

Katherine Bergan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Bergan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I would like small investors to continue to have success and not be left behind.

Katherine Byrne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Katherine Byrne Affiliation: Jun. 19, 2026 Katherine, Artist, retired from day job, depends on investment income. Don’t mess with it.

Sent from my iPad

Katherine Gillespie — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Gillespie Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What's to keep people from insider trading? What's to keep people from lying?
Knowledge is power. Not for just a few but for everyone. This is America NOT Russia or China. Think.....please.

Katherine Harper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Harper Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:The proposed tactic is yet another attempt to dupe and pillage the public of our hard earned savings. It's a deliberate attempt to obscure, to hide and to steal. The greed of the uber rich must be curbed before the USA is completely destroyed.

Katherine Marvin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Marvin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Given all the MN fraud, and the damage from the obvious lack of oversight, LEAVE THE

QUARTERLY REPORTS ALONE.
OR, DO THEM MONTHLY!
Most Sincerely,
A damaged investor and taxpayer of Minnesota.

Katherine McIntosh — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine McIntosh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is absolutely NO BENEFIT to the citizenry if required financial disclosures of publicly traded companies are reduced from quarterly to semi annually.
Ifact, this would allow companies to hide failures and make it more difficult for share holders to make reasonable decisions regarding policy and board member votes.
To put it bluntly, this is a stupid idea.

Katherine Montgomery — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Montgomery Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change the reporting.

Katherine VanDenburgh — Jun 19, 2026
Subject: S7-2026-15 From: Katherine VanDenburgh Affiliation: Jun. 19, 2026 We need transparency, honesty and quarterly reports. Stop treating billionaires, corporations and conglomerates like they are special. Please do the right thing.

Sent from my iPhone

Katherine Walsh — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Walsh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We want the quarterly reporting to continue. There's no reason to change it, the more frequent the better. That keeps investors advised of how the company is doing so we can make smart timely decisions.

Kathi Futornick — Jun 19, 2026
Subject: S7-2026-15 From: Kathi Futornick Affiliation: Jun. 19, 2026 Please do not roll back quarterly reporting. I was a consultant to industry at the time of Enron's deceptive and predatory practices, and ultimate demise. I saw workers lose their investments and their futures. Please retain quarterly reporting. Kathi Futornick, Oregon.

Kathie Grey — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Kathie Grey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why? What is this change going to do? Convince me this is necessary for my benefit.

Kathleen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathleen Affiliation: Jun. 19, 2026 Steven and Kathleen Scala, both retired, ask that the SEC continue quarterly reporting. We feel that switching to semi-annual reporting give financial establishments more opportunity for applying hidden fees and lowered income. Please keep the reporting status quo. Thank you.

Kathleen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Affiliation: Jun. 19, 2026 This “proposal” reads very detrimental to everyone’s financial well being. As a retired person I rely heavily on my investments to keep me financially stable, especially in these very uncertain times. Knowing what companies/stocks/investments are doing with “my” money gives me piece of mind and helps me make sound financial decisions. To allow this proposal to pass takes my “personal power” over my finances away and allows businesses to basically hide questionable decisions or even commit fraud. This proposal only gives more power to the well off and less power of finance to those of us eking out a small average life. Vote NO!!!!

Sent from my iPad

Kathleen Agren — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Agren Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am a middle school social studies teacher and I only recently started investing in stocks personally to learn more and pass financial literacy lessons on to my students. As a retail investor, and an educator, quarterly disclosures are essential to understanding our investments. Please don't take this information away from us.

Kathleen Barrett — Jun 19, 2026
Subject: S7-2026-15 From: Kathleen Barrett Affiliation: Jun. 19, 2026 Every moment change occurs and reporting should be internally weekly, nationally monthly, and internationally quarterly so that employees as well as all of the public knows about all work and service.
Karen Barrett Consultant Toms River Ocean County NJ

Kathleen Boger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Boger Affiliation: Jun. 19, 2026 When there is more corruption now it would be madness to make this change! Corporations need to be regulated in every way as their CEO’s can’t be trusted!

Kathleen Caulson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Caulson Affiliation: Jun. 19, 2026 You people are not thinking for all of us if you think biannual reporting is a good idea. Keep the quarterly reporting. It’s too risky for us not to.

Kathleen Caulson

Get Outlook for iOS

Kathleen Cordes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Cordes Affiliation: Jun. 19, 2026 Accountability is extremely important! Please continue quarterly reporting requirements. Thank you. Kathleen Cordes, MD

Kathleen Delaney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Delaney Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is a serious lack of transparency and the timing of 3 or 6 months could be so potentially damaging to so many people.

Kathleen Doheny-Flagello — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathleen Doheny-Flagello Affiliation: Jun. 19, 2026 Quarterly reporting must remain the standard. KM Doheny

Get Outlook for iOS

Kathleen Finderson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Finderson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
At a time when many investors are nervous about a possible AINbubble, and while we are trying to figure out how changing tariffs and the war with Iran will impact our portfolios, the very last thing we need is LESS information. To change reporting requirements from quarterly to semiannually seems to be a suggestion that investors have too much information, presented too often, while most of us think that we need all the information we can get, delivered as soon as it is available.
If you want to help investors, have listed corporations publish monthly results. Don't keep us in the dark.

Kathleen Freed — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Freed Affiliation: Jun. 19, 2026 Keep SEC reporting quarterly. It doesn't benefit the public to change it to every 6 months.

Kathleen Freed
Cottonwood, Arizona

Kathleen Grover — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Grover Affiliation: Jun. 19, 2026 I am a retired attorney. Transparency and accountability are important to me. Allowing corporate shenanigans to be hidden for an extra three months is very concerning. Whenever an entity wants to hide its books, I hear alarm bells go off. The only reason to hide the books is to hide something from the public. This administration has shown us the dangers of allowing corporate policies to rule our economy and our government. Please do not allow them further secrecy. Keep the mandate for quarterly reporting. We need to maintain governmental monitoring of corporate entities.
Kathleen M. Grover

Kathleen Hering — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Hering Affiliation: Jun. 19, 2026 Continue quaterly reporting. Companies should be transparent in their earnings.
Kathleen Hering

Kathleen Hevener — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathleen Hevener Affiliation: Jun. 19, 2026 I worked hard to accumulate savings for my retirement and it is invested in US companies because I depend on the regular disclosure of financial statements. Rolling back these requirements would have an adverse affect on my and everyone else’s ability to have that trust.

Kathleen Hevener
Flagler Beach, FL

Sent from my iPhone

Kathleen Hogan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Hogan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We are in a crucial moment in America. Do not sink to the culture of corruption gripping our Administration, the Courts, the legislature.
We need all the guardrails that haven't been destroyed or dismantled by those wanting only to fill their pockets, never having cared about their job - to protect the American people. ALL of us. My very small retirement from 10 years of teaching college requires responsible care and quarterly

reports. Please stand up for the American people- as so few are currently doing.

Kathleen Kerns — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathleen Kerns Affiliation: Jun. 19, 2026 Do not go back to semi-annual reporting. It's bad for the United States.

Kathleen Koblosh — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Koblosh Affiliation: Jun. 19, 2026 I want this reporting to continue quarterly. I am concerned this will allow for manipulation and hurt middle class investors.

Kathy Koblosh

Kathleen Kosobud — Jun 19, 2026
Subject: S7-2026-15 From: Kathleen Kosobud Affiliation: Jun. 19, 2026 I want quarterly reports because I cannot trust the people in charge to protect small investors. We small investors are much more dependent on even small changes in the economic outlook and cannot afford to take large risks. Keep my money safe. Keep quarterly reports.

Kathy Kosobud (she/her/hers)
kosobud51@gmail.com
C: (734) 395-3014 (text or voice)
1634 Coburn Dr. Ann Arbor, MI 48108

Kathleen Leichty — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Leichty Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors need MORE information rather than less upon which to make decisions. We look at our quarterly statements when they are available. Twice a year is not enough!

KATHLEEN M COLIHAN — Jun 19, 2026
Subject: S7-2026-15 Comment From: KATHLEEN M COLIHAN Affiliation: Jun. 19, 2026 Quarterly reporting keeps information transparent & available for public awareness. I am a retired teacher &

writer.

Sent from my iPhone

Kathleen M. Weiss — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen M. Weiss Affiliation: Jun. 19, 2026 Keep the quarterly reporting! Semi annual reports are too long to know where a company's performance and financial profitability are in the markets! There are many people investing and we all have the right to know quarterly company stability! K.weiss trying to build a respectable retirement.

Kathleen

Kathleen Markham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Markham Affiliation: Jun. 19, 2026 Keep reporting on a quarterly basis

Sent from my iPhone

Kathleen McArthur — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen McArthur Affiliation: Jun. 19, 2026 Unbelievable the amount of corruption in this administration..now pass it on to more greedy people!

Yahoo Mail: Search, Organize, Conquer

Kathleen McGill — Jun 19, 2026
Subject: S7-2026-15 From: Kathleen McGill Affiliation: Jun. 19, 2026 We the people want to keep the reports quarterly!

Kathleen McNamara — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen McNamara Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Quarterly Disclosures should be retained for the people and the Country. Past changes only made it harder to learn financial standings. Let's not make this mistake again.

Kathleen Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Miller Affiliation: Jun. 19, 2026 We need to see the whole picture of what is happening in the world of finance snd investments that impacts our daily lives and the decisions we make personally and as community, Kathy Miller RN, retired volunteer FF/EMT

Sent from my iPhone

Kathleen Pautler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Pautler Affiliation: Jun. 19, 2026 This is not acceptable! This will lead to more greed & cuts transparency for far too long! This most not pass!!! Think if the trusts set up for special needs, such as for a persons with disabilities!
Please DO NOT let this rule change go through.
Sincerely,
Kathleen A Pautler

Kathleen Quinn — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Quinn Affiliation: Jun. 19, 2026 Keep the quarterly reports! See something say something ....

Kathleen Shamp — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Shamp Affiliation: Jun. 19, 2026 My opinion on this is if it is fine the way it is, why change it? People have reasons for wanting the change and I can see that no good will come of it nor is there good reasons to change it. If it isn't broke, don't try to fix it.

Kathleen Ssteighner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Ssteighner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Please keep the reporting rule as is for companies to report quarterly.
Keeping investors in the dark for 6 months is not in the best interest of transparency. All investors need transparency in making decisions for their future in the markets.

Make America Truthful again.

Kathleen Vandewetering — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathleen Vandewetering Affiliation: Jun. 19, 2026 There's NO reason to do this that is not nefarious. Kathy Van, stockholder, citizen.

Kathleen Wine — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathleen Wine Affiliation: Jun. 19, 2026 Kathleen Wine, HR Manager. Publicly held companies should continue to be transparent in their activities. Investors and the public should have the right to know how Companies operate. Moving to a six month reporting option decreases transparency and increases the opportunity for fraudulent activities. The SEC provides important oversight and should not give up that responsibility.

Kathryn Brunk — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathryn Brunk Affiliation: Jun. 19, 2026 Quarterly reporting is critical providing investor transparency. Given people's life savings and retirement are on the line, investors must be informed quarterly to make sound financial decisions for their future. Reducing frequency of disclosure does not benefit anyone but corporations hiding behind bad numbers, fraud and waste.

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kathryn collinsduba — Jun 19, 2026
Subject: S7-2026-15 Comment From: kathryn collinsduba Affiliation: Jun. 19, 2026 Reporting needs to happen quarterly - companies need to be transparent and held to account

Warm Regards
Kathryn Collins Duba
Sent from my iPhone

Kathryn Corrigan — Jun 19, 2026
Subject: S7-2026-15 From: Kathryn Corrigan Affiliation: Jun. 19, 2026 Too many people were hurt by these greedy people. Do not let them parole early!

Sent from my iPad

Kathryn Harper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Harper Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We are in an especially precarious time right now. We need quarterly reporting to make sure information is accurate and nothing is left out.
Too many people are trying to game the system right now.

Kathryn J Gutierrez — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kathryn J Gutierrez I DO NOT support reducing the reporting requirements for publically traded companies. As an individual investor, I want to have AS MUCH INFORMATION AS POSSIBLE available to me, AS FREQUENTLY AS POSSIBLE. Moreover, when lowered reporting requirements were tried in the UK, nothing positive came of it.

Kathryn Johnston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathryn Johnston Affiliation: Jun. 19, 2026 Keep the CEOs accountable quarterly!! Just twice a year would allow more shenanigans!

I am retired from the steel industry where I have seen LOTS of irresponsibility.

Kathy Johnston

Kathryn Marshall — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Marshall Affiliation: Jun. 19, 2026 Please don't do this. Only the companies will benefit.

Kathryn Murphy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Murphy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I do not believe you have a valid reason for changing the quarterly reporting. Too many entities are untrustworthy at this time and there are people who are working overtime trying to correct that why would you, the SEC, want to change frequency of reporting unless it was to hide information from investors and the public. Please do not change the frequency of reporting quarterly.
Sincerely, K.R. Murphy

Kathryn Schnaible — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathryn Schnaible Affiliation: Jun. 19, 2026 As a financial professional, and as an individual investor, 6 months is too long to go without the report. Enough things can and do go wrong in a 3-month time span and now what you want to make it worse? Please do not ever implement such a foolish rule.

Best regards,

Kathryn Schnaible

Kathryn Vetter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathryn Vetter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not stop quarterly reporting we deserve to know what's going on with our investment
We aren't supposed to go backwards!

Kathy Averill — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathy Averill Affiliation: Jun. 19, 2026 Let's not go back to the 50s new rules we're put in place to stop corrupt practices...keep reporting quarterly

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Kathy Baker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Baker Affiliation: Jun. 19, 2026 Please retain quarterly

reporting.

Kathy Ballard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Ballard Affiliation: Jun. 19, 2026 Kathy Ballard, retired, (Health Care Management). My information should be posted quarterly to keep me updated.

KATHY BENOIT — Jun 19, 2026
Subject: S7-2026-15 Comments From: KATHY BENOIT Affiliation: Jun. 19, 2026 As a career corporate financial employee now retired - please keep reporting at quarterly!
Thank you!
KLB
Sent from my iPhone

Kathy Brandt — Jun 19, 2026
Subject: S7-2026-15 From: Kathy Brandt Affiliation: Jun. 19, 2026 We the people deserve this oversight. Quarterly reporting is necessary. It is bad enough that $$$$ gets mishandled. Our trust is wearing thin. Kathy Brandt , retired, CT.

Sent from my iPhone

Kathy Bridges — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Bridges Affiliation: Jun. 19, 2026 BAD IDEA!!!!!! NO!!!!!!!!!!!!

Kathy Butcher — Jun 19, 2026
Subject: S7-2026-15 From: Kathy Butcher Affiliation: Jun. 19, 2026 I believe that large corporations should be held to a certain standard. Allowing these conglomerates to make less than quarterly reports is not enough checks and balances. There are already too many instances of money being mishandled and scams for honest people to be bamboozled. Please do not allow this invitation to wrongdoing to pass. Please keep these statements quarterly.

Sent from my iPhone

Kathy Constant — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Constant Affiliation: Jun. 19, 2026 Quarterly reporting is great for companies an corporate insiders, not so much for investors - especially the little guys. Corporations are already don’t care about the small investors. This just makes it worse!

Kathy D. Constant
Greenwood, SC

864-321-0081
Sent from my iPhone

Kathy Cottrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Cottrell Affiliation: Jun. 19, 2026 How dare you? This is wrong and you know it. Stop robbing us blind

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Kathy Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please stand up for the little person that has so much to lose if you change the reporting timeline. I would far rather see SEC ask for more often disclosures, not less. I have my entire teacher retirement tied up in the stock market hoping to keep myself afloat until I die. I would even like to leave a little bit of money to my children. I am so afraid of losing my savings due to big billionaires trampling over the little people just so they can put more money in their own pockets.
I can't help but think that less regulation and less reporting is the kind of thing that caused the housing market to crash in 2008. People in the financial sectors of our society must be held accountable and held to very high standards of honesty and wise investments that do not jeopardize the smallest of investors.
At the very least, please keep the reporting to the quarterly timeline. I would still advocate to make the reporting happen more often. How about monthly?
Thank you!

Kathy Dibadj — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Dibadj Affiliation: Jun. 19, 2026 Please stop prioritizing the rich. This is destroying our country. Give all people a fair share with investing. Thank you!

Kathy Donovan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Donovan Affiliation: Jun. 19, 2026 Terrible for investors and retirees.

Sent from my iPhone

Kathy Donovan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Donovan Affiliation: Jun. 19, 2026 Senior citizen our money needs protection as our kids and grandchildren.

Sent from my iPhone

Kathy Egan — Jun 19, 2026

Subject: S7-2026-15 Comment From: Kathy Egan Affiliation: Jun. 19, 2026 Kathy E. Retired teacher Keep the quarterly reports. I'm so tired of people who are making decisions to benefit THEM, their companies and their bank accounts!! Get back to the business of reporting things in a manner that is REASONABLE, FAIR and helps everyone not just the big guys!! I'm a Republican and for the first time in 62 years I am strongly contemplating a change of party. Not only on paper, but in my VOTE!

Kathy Goings — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Goings Affiliation: Jun. 19, 2026 Don't let the " little guys get stuck! We need the accountability of QUARTERLY REPORTING!

Kathy Gonzalez — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Gonzalez Affiliation: Jun. 19, 2026 Let fairness be given to ALL citizens of the United States! All companies should be transparent. Quarterly reporting keeps companies in check!

Citizens seeking fairness and accountability.
Kathryn Gonzalez
Retired

Sent from my iPad

Kathy Hiatt — Jun 19, 2026
Subject: S7-2026-15 From: Kathy Hiatt Affiliation: Jun. 19, 2026 Businesses must keep their records open and honest. Keep the quarterly reports. The stock I have pays dividends quarterly, the IRS requires estimated taxes to be paid quarterly, there is no reason to allow businesses to slack off or hide dealings for two quarters of the year.
Kathleen Hiatt, Sinclair WY

Kathy Hipszer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Hipszer Affiliation: Jun. 19, 2026 Kathleen Hipszer, Education. The country needs to be informed quarterly on our investments. Full transparency!

Kathy Hornsby — Jun 19, 2026
Subject: S7-2026-15 From: Kathy Hornsby Affiliation: Jun. 19, 2026 My name is Kathy Hornsby, I am a 78 y/o retired nurse from Georgia. I remember Enron and the fallout. We need quarterly reporting to keep on top of what is happening with companies and their finances. My income is generated with funds that rely on reporting to determine the health of the companies I invest in.

Kathy Hughes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Hughes Affiliation: Jun. 19, 2026 We need transparency

Sent from my iPhone
Kath Hughes

Kathy Jergenson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Jergenson Affiliation: Jun. 19, 2026 I prefer quarterly. Period. I like to be kept informed more often. I don't like what your proposing at all. I'm against it. Thank you.

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kathy leber — Jun 19, 2026
Subject: S7-2026-15 From: kathy leber Affiliation: Jun. 19, 2026 We need to continue the transparency and accountability that comes with quarterly reporting.
Kathy P Leber
New Braunfels, TX

Sent from my iPhone

Kathy Linstrom — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Linstrom Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
SEC quarterly reporting provides transparency into a company's financial performance, helping me, as an investor, to make informed decisions. It also ensures that companies maintain accountability and adhere to regulatory standards, which can protect my investments.
SEC quarterly reporting is crucial for providing transparency into a company's financial health. Quarterly reports ensure that companies adhere to regulatory standards, which benefits investors by:
Maintaining Accountability: Regular reporting holds companies accountable for their financial practices, reducing the risk of fraud or mismanagement. Protecting Investments: By ensuring that companies follow strict reporting guidelines, investors are better protected against potential losses due to undisclosed financial issues.

Kathy Little — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Little Affiliation: Jun. 19, 2026 Please keep quartet reporting. There is no win with a lack of transparency.

Sent from my iPhone

Kathy Maher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Maher Affiliation: Jun. 19, 2026 Stockholders are the owners yet we have no meaningful say. We get a choice of options picked by the board to limit us to decisions they already made. Don't make it worse.

Kathleen Maher
Ocean NJ

Kathy May — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy May Affiliation: Jun. 19, 2026 This is a horrible business practice and it will hurt everyone concerned! Do not do this to us!

Sent from my iPad

Kathy May — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy May Affiliation: Jun. 19, 2026 Stop trying to hurt American people! Keep Reporting quarterly!

Sent from my iPad

Kathy McKenna — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy McKenna Affiliation: Jun. 19, 2026 As someone who has retirement savings invested in financial markets, I am strongly opposed to eliminating quarterly reports. Regular reporting helps keep the markets stable and honest. Do not do away with this requirement.

Kathleen McKenna
Gastonia NC

Sent from my iPhone

Kathy Murphy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Murphy Affiliation: Jun. 19, 2026 Do not allow this travesty. Protect the average investor and our retirement accounts. Stop letting big corps and the ultra rich destroy the lives and small wealth of the people.
K. Murphy, Retired graphic artist.

Kathy Murphy
Fitchburg, WI
murphk2003@yahoo.com

Sent from my iPad

Kathy Nemer-Kaiser — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Nemer-Kaiser Affiliation: Jun. 19, 2026 Transparency is vital to investors and the public. Do not let these companies close the blinds and hide what is

happening.

Kathy Ohlsen — Jun 19, 2026
Subject: S7-2026-15 From: Kathy Ohlsen Affiliation: Jun. 19, 2026 The SEC reporting system was instituted for good reason, to prevent scamming CEOs accountable.
Do not change the requirements for reporting quarterly!
Sincerely,
Kathy Ohlsen from Nebraska

Sent from my iPhone

Kathy Reading — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathy Reading Affiliation: Jun. 19, 2026 Please no. We need and deserve more SEC reporting, more transparency. Less will lead us to lower earnings as proven in the past. Less will lead us to greater risk and opportunity for fraud.

Kathy Reading
The Scan Group
o (262) 513-2122
c (414) 202-8361
e reading@scangroup.net

Kathy Ricketts — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathy Ricketts Affiliation: Jun. 19, 2026 Quarterly

Kathy Ricketts
Associate Broker Howard Hanna
Cell: 716-308-0956
Office: 716-662-2000
Kathyricke@aol.com

Kathy Robisch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Robisch Affiliation: Jun. 19, 2026 The more transparency that corporations have to provide to the public, the better. Regulations should be to the benefit of the public and investors, not the corporate entity. Do NOT
change the quarterly reporting requirement to a semi-annual reporting requirement.

Kathleen Robisch
9496 Country Path Trail
Miamisburg OH 45342

Kathy Sandel Thompson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kathy Sandel Thompson Affiliation: Jun. 19, 2026 We need transparency in our companies so that we as individuals can decide how we support said companies . absolutely , they need to be reporting their earnings , their information , and it should be public knowledge , easily acceptable to everyone

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KATHY SANDERS — Jun 19, 2026
Subject: Comment on S7-2026-15 From: KATHY SANDERS Affiliation: Jun. 19, 2026 “I like getting the figures quarterly, and I hope that stays.”

Sent from my iPhone

Kathy Sheehy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Sheehy Affiliation: Jun. 19, 2026 Quarterly reporting is more efficient and accurate leaving fewer opportunities for overlooking errors. Also, provides more opportunities for timely intervention.

Kathy Townsend — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathy Townsend Affiliation: Jun. 19, 2026 Please continue with quarterly reports . Thank you .

Sent from my iPhone

Kathy vanSteen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy vanSteen Affiliation: Jun. 19, 2026 Paul VanSteen
Retail Financial advisor
Keep the quarterly reports as they help us advise our clients!

Sent from my iPhone

Kathy Venrooy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Venrooy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Only getting a report every 6 months is a bad idea. Alot can happen in half a year. Retail and others need more timely reports.
And, of course, insiders will profit from this while ordinary Americans are left in the dark.
This is a bad idea all around.

Kathy Vermillion — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kathy Vermillion Affiliation: Jun. 19, 2026 We investors want, need ,deserve and—God knows—-PAY FOR Quarterly reports. Stop this foolish “cost-saving” suggestion from Bloated corporations! Unconscionable!! Kathy Vermillion, retired from money management

Sent from my iPad

Kathy Winch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kathy Winch Affiliation: Jun. 19, 2026 K. Winch
Retired Office Manager
Springfield Illinois
I have worked extremely hard and saved and invested those dollars so that my husband and I could have retirement. If it goes back to 1955, our savings and lifeline for retirement would be dramatically reduced. Transparency gives small investors like me and my husband the ability to know what is working as investments and what is not. If we cannot know whe there or savings are with good companies and how they are performing, we would be unable to know how our investments are doing and not allow us to see our losses and gains in a timely fashion.
We would then be struggling to survive. I would have to consider going back to work to take care of our needs. He is unable to work because of partial disability and mobility issues. Leave it alone, it is working well and doesn't need to be "fixed"!!!

Katie — Jun 19, 2026
Subject: S7-2026-15 From: Katie Affiliation: Jun. 19, 2026 Every moment change occurs and reporting should be internally weekly, nationally monthly, and internationally quarterly so that employees as well as all of the public knows about all work and service.
Karen Barrett Consultant Toms River Ocean County NJ

Katie Barrett — Jun 19, 2026
Subject: S7-2026-15 From: Katie Barrett Affiliation: Jun. 19, 2026 Every moment change occurs and reporting should be internally weekly, nationally monthly, and internationally quarterly so that employees as well as all of the public knows about all work and service.
Karen Barrett Consultant Toms River Ocean County NJ

Katie Clay — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katie Clay Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
WE DESERVE BETTER!!

Katie Collins — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Katie Collins Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a constituent, I am asking you to vote against Rule S7-2026-15.
This rule inhibits the consumer's ability to make wise investment choices, by reducing their ability to see the performance of the companies they may be invested in. If anything, disclosures should be released more frequently. While the existing requirement of quarterly releases are somewhat helpful to consumers, monthly statements would be even better and help increase corporate accountability to their share holders.
Therefore, I ask that you reject Rule S7-2026-15. Help consumers to stay informed, to protect their invested dollars.
Sincerely,
Katie Collins

Katie deGraffenried — Jun 19, 2026
Subject: S7-2026-15 Comment From: Katie deGraffenried Affiliation: Jun. 19, 2026 Stop this corruption and insider trading!

Katie Cowan deGraffenried

Katie Foster — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Katie Foster Affiliation: Jun. 19, 2026 My name is Katherine Foster. I am 74 years old, retired, and living in an expensive area of the country (Silicon Valley).

I object to the idea of going from quarterly to semi-annual reporting. Such a change would reduce transparency, and that’s a terrible idea for investors like myself, who rely on investment income to continue to live in my home.

Please do NOT make this reporting change!

Regards,
-Katherine Foster
Cell/Text: 408-439-1313
1747 Everglades Drive
Milpitas, CA95035

Sent from my iPhone

Katie Hartman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Katie Hartman Affiliation: Jun. 19, 2026 Katie Hartman-Grohn, Instructor in Madison, Wi.

Keep SEC reporting quarterly. Transparency is key for Americans to make prudent financial decisions. It is essential to mitigate fraud and manipulation in corporations. There is no good reason to reduce reporting requirements, but there are many, many good reasons to maintain them. Americans deserve transparency.

Katie L — Jun 19, 2026
Subject: S7-2026-15 From: Katie L Affiliation: Jun. 19, 2026 Removing quarterly reporting makes our entire less safe, less resilient and less capable of certifying factual data that our economy relies on. I wouldn't support an annual report card for a student as it would offer less time to course correct and less clarity on the status quo. This is shady and reaks of of corruption at the mere inclination of hiding information from the public and share holders. Am ericans deserve better than a secretive agenda that benefits corporations over the public. Kitty Fransisco, Operations Manager Lafayette, Louisiana

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Katie McGee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Katie McGee Affiliation: Jun. 19, 2026 To whom it may concern,

My name is Katie McGee and I am a public school teacher. The future of my finances is already up in the air with the way this administration has handled healthcare and retirement issues. My investments should not be put in jeopardy to benefit the elite. Without quarterly reporting, how can I make decisions that will bring me returns on my investments and protect the future of my family? It’s time that our country stand up for every day people. We are drowning here, and this will pull away another life raft.

Katie McGee
katiemcgee329@gmail.com

Katie Nelson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Katie Nelson Affiliation: Jun. 19, 2026 I manage my own stock portfolio and depend on my investments in retirement. The quarterly reports are a very important part of my research and monitoring of the companies I buy stock and those that I maintain. Buying and selling those holdings are what keeps me financially afloat. I need that info just as much as the big companies! Giving them a 6 month wal to hide behind could easily spell disaster!!

Katie Nelson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Katie Nelson Affiliation: Jun. 19, 2026 I DEPEND on those reports to manage my stock holdings, that bring in the money we live on! Taking then away could

cause total collapse of what I've worked so very hard to build. It is small investors like myself that will be the most impacted by the change in reporting, and will allow companies that are failing, to continue keeping their shareholders in the dark until it's too late. I fail to understand why the SEC is even considering this change, and who is behind it? If this goes through I'll take my half million out of the stock.market and put it into bonds or similar and will happily advise my many, many friends and former nurse and physician colleagues to follow suit. And in turn? They will pass that along and on and on. My voice can be ignored, but thousands, raised together, make a beautiful, powerful, noise that can being down walls. Or Wall Street.
Kathleen Nelson, age 70, retired.

Katy Kwan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Katy Kwan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your job is to protect "We the people ". We need more transparency not less from these elites that control our $$$$

Kay — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kay Affiliation: Jun. 19, 2026 Absolutely not!!!!

Sent from my iPhone

Kay Heline — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kay Heline Affiliation: Jun. 19, 2026 It's another disadvantage for average middle class citizens who've invested for years for retirement. I'm LOWER Middle Class, so I have a fraction of what Congressmen have invested. Their illegal, and unfair trading practices affect OUR fund's earnings! THIS move by the SEC hurts us even more. Kaylene Heline, Retired, Health Care

Yahoo Mail: Search, Organize, Conquer

Kay Herron — Jun 19, 2026
Subject: S7-2026-15 From: Kay Herron Affiliation: Jun. 19, 2026 This is only good for so many of these “guys” who cheat, just like trump. I feel that you people care nothing about poor Americans if you do this. Martha Herron retired from AT&T Tulsa, Oklahoma

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kay lachance — Jun 19, 2026
Subject: S7-2026-15 Comments From: kay lachance Affiliation: Jun. 19, 2026 Kay Lachance, retired citizen. With all of the corruption that is rampant in our current administration, we require all the watchdog protection to keep a light shining on where our money is going. Please don’t stop quarterly accounting.

Kay Schroeder — Jun 19, 2026
Subject: S7-2026-15 From: Kay Schroeder Affiliation: Jun. 19, 2026 This country NEEDS QUARTELYY REPORTING, because I need that information.

Kay Schroeder
2730 DALE ST N #314
ST PAUL, MN 55123

Yahoo Mail: Search, Organize, Conquer

Kay Southall-Haller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kay Southall-Haller Affiliation: Jun. 19, 2026 Do not mess with what is not broken!

Kay "Kate" Southall Haller
Refresh*
303.941.1155
ksouthallhaller@gmail.com

Kazmo Jakiela — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kazmo Jakiela Affiliation: Jun. 19, 2026 Kazmo JAKIELA, retired parole officer. I am NOT in favor of reporting moving to every six months. I do not want to be left in the dark for 6 months! My retirement matters to me and I need to keep track of my finances quarterly!

Sent from my iPhone

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kccrafts — Jun 19, 2026
Subject: S7-2026-15 Comment From: kccrafts Affiliation: Jun. 19, 2026 Nothing says scamming like letting insiders clear out of a stocks six months before the hapless retail investor is told the company is failing. But, given that this is a new way of life for our government (theft, scams, and grifting allowed for the "master class") if this is approved, we expect the middle and lower classes to be exploited even more cruelly than they are now by Wall Street. Come on, SEC, show us who you are reallly interested in protecting.

KC Crafts
South Berwick Maine

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kclcn — Jun 19, 2026
Subject: S7-2026-15 From: kclcn Affiliation: Jun. 19, 2026 Full transparency & nothing else

Sent from my Galaxy

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keanan casey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: keanan casey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dismantling the procedures that are effective and helpful to its citizens in this country has become an epic landslide. Stop it. Keep the quarterly reports.

Keaton Chaudhari — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Keaton Chaudhari Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is completely unfair to individual investors to switch from quarterly to bi annual reports

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Keely Pratt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Keely Pratt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a young American trying to invest in my future, limiting transparency is harmful to the common people. The government is already rife with insider trading and big companies need to be transparent. This decision harms people and will stifle our ability to invest. This choice is only going to harm average Americans and benefit large corporations.

KEITH — Jun 19, 2026
Subject: S7-2026-15 Comment From: KEITH Affiliation: Jun. 19, 2026 This rule if passed would hurt non institutional investors
We need quarterly reporting kept in place to keep fraud to a minimum !!

Sent from my iPhone

Keith Bogardus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Keith Bogardus Affiliation: Jun. 19, 2026 Do Good! Keep

filings quarterly.

Keith Haig — Jun 19, 2026
Subject: S7-2026-15 Comment From: Keith Haig Affiliation: Jun. 19, 2026 NOTHING ever got better or more transparent by LESS regulation. Human nature and greed are not good bedfellows. Your proposal will be disastrous and you know it. I implore you, do NOT reduce the reporting requirement.

Sent from my iPhone

Keith Haig — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Keith Haig Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I passionately believe,based on the previous historical period 1955-1970, that your proposal to allow public companies "go dark" for 6 months is a TERRIBLE idea. There is NO factual example where MORE opacity has improved adherence to fiduciary or GAP rules. Your proposal will ENCOURAGE insider trading and inappropriate actions. The retail investor will be flying blind. I implore you NOT to change publicly traded company reporting frequency.

Keith Hardie — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Keith Hardie Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is crucial to strong and fair markets. In the digital age, detailed financial information is available to executives at all times. Signed reports should be provided to investors more frequently, not less frequently. If reporting requirements are reduced, the potential for increased insider trading will increase. I find it hard to believe that proposals to reduce the amount of information available to shareholders and potential investors are being taken seriously. This appears to be an unfortunatecorollary to recent reductions in government information available to citizens. We are in dangerous waters. Please maintain or increase corporate reporting requirements. Light is a disinfectant.

Keith Luebke — Jun 19, 2026
Subject: S7-2026-15 Comments From: Keith Luebke Affiliation: Jun. 19, 2026 Do your job or find another, report don’t dodge your duties

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Keith Macdowell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Keith Macdowell Affiliation: Jun. 19, 2026 Keith MacDowell, retired with large stock portfolio. Doing away with quarterly reporting, is a BAD idea. Will only benefit big companies not the small investors like me who depend on our stocks for retirement.

Sent from my iPad

Keith Reuther — Jun 19, 2026
Subject: S7-2026-15 Comments From: Keith Reuther Affiliation: Jun. 19, 2026 I am absolutely for quarterly reporting. Six months is too long between reports. With the advent of AI there is no excuse for not reporting quarterly or even monthly. It is so important for investors and fund managers to have accurate, up to date information to make the best investing decision. Sincerely, Keith R Reuther, Paxton, IL

Keith Thode — Jun 19, 2026
Subject: S7-2026-15 Comment From: Keith Thode Affiliation: Jun. 19, 2026 The markets are less and less trustworthy for the average person. With technology, companies can close their books faster than ever. They should be reporting more frequently, not less.

Keith Urkoski — Jun 19, 2026
Subject: File No. S7-2026-15 From: Keith Urkoski To allow a publicly traded company to only file semiannual reports dangerous to American citizens. Unfortunately, we live in a country that no longer values defined benefit pensions. Wall Street money fixed that long ago. Millions of Americans retirement accounts need protections from companies that are already looking for ways to milk money from investors. Quarterly reports keep companies honest, making it easier for investors to trend the direction that a company is headed.

Kelley Odom — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kelley Odom Affiliation: Jun. 19, 2026 Leave it as is

Sent from my iPhone

Kelliann Roselan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kelliann Roselan Affiliation: Jun. 19, 2026 To the Securities and Exchange. I urge the Commission to reject the proposed shift to semiannual reporting. Frequent, mandated disclosures are a cornerstone of fair and efficient U.S. capital markets. Allowing companies to skip reporting for half the year invites volatility, enables market manipulation, and deprives investors of the timely data necessary to make informed capital allocation decisions. Keep the quarterly reporting requirement in place.

Kellie Beck — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kellie Beck Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I absolutely oppose changing from quarterly to semi-annual reporting.

Regular investors without connections in big business rely on those quarterly reports to understand their investments and make decisions.

Removing this requirement opens increases opportunities for insider trading as people will still seek out the information but it won't be publicly available.

Kellie Goodman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kellie Goodman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not let corpoerations hide the truth from investors

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Kelly Caffarel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Caffarel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly reports! Being blind is not fair. Fraud must be kept in check.

Kelly Campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kelly Campbell Affiliation: Jun. 19, 2026 I am Kelly Campbell, retired. Three month reports are imperative! Big business is already getting away with too much by remaining opaque to us little people.

Kelly Collins — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kelly Collins Affiliation: Jun. 19, 2026 Let’s not fix something that is not broken. Transparency is always best and it is concerning that suddenly this change is in the works, why, what is the benefit for the hard working American people who scrimp and save so they can scrape by. The ridiculous trickle down economics has proven for decades that it only benefits the billion and now trillionaires. This is frightening and it’s likely another step in the grift happening to move more of our hard earned money to the wealthy. I am a newly retired person living in Wisconsin and the thought of the SEC making changes scares me, I worked so hard, please don’t put a mechanism in place to steal from me.

Sent from my iPhone

Kelly Dolan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kelly Dolan Affiliation: Jun. 19, 2026 Kelly Dolan. Entrepreneur from Cincinnati OH.

We have come a long way to require public companies to earn consumers trust by transparently disclosing quarterly financials. This crucial requirement keeps stakeholders engaged, leadership teams motivated, employees informed, and investors aware. To turn this back is utter ridiculousness.

Kelly Dolan

Kelly Finnegan Social worker — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kelly Finnegan Reporting should remain quarterly so investors are not left in the dark and to prevent fraud. We should be ever moving toward transparency, not away from it!

Kelly Germain — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kelly Germain Affiliation: Jun. 19, 2026 In today's world, the pace of change is at hyper-speed. We are even encouraged to "fail fast". However, what AI has done for rapid progress, it has also done for reporting and task work. Keeping quarterly reporting helps investors stay informed and able to act and react aligned to risk cues that change faster than every 3 months - let alone every 6! And the burden on companies is already reduced. Please do not do away with quarterly reports!

Kelly Germain
ksgermain@gmail.com
336-486-7032

Please forgive brevity and typos
Sent from my iPhone

Kelly Hickey — Jun 19, 2026
Subject: S7-2026-15 From: Kelly Hickey Affiliation: Jun. 19, 2026 Are you trying to encourage corruption and lies that hurt the average American? Because this rule will do exactly that. More hiding, more lies, more insider deals, and less accountability. Sounds like bowing to corporate greed and pressure to me.

Kelly Keith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kelly Keith Affiliation: Jun. 19, 2026 Now, more than EVER we must demand more transparency and any attempt to lessen our information is criminal!!!!

Sent from my iPhone

Kelly Leonards — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kelly Leonards Affiliation: Jun. 19, 2026 My name is Kelly Leonards. I am a teacher who works hard for the money I earn. I want to know how the money that I invest is doing. It is my money and my right to know!

Kelly Ricci — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Ricci Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Loosening this requirement will allow less accountability and recreate an environment that allowed Enron to collapse. I have less than 10 years to retirement and would not be able to absorb that kind of loss. Time has a way of diluting memories - this requirement was put in place for a good reason. This increased accountability has avoided another Enron disaster. If it ain't broke, dont fix it!

Kelly Schulte — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kelly Schulte Affiliation: Jun. 19, 2026 Keep it Quarterly!! Kelly Schulte

Yahoo Mail: Search, Organize, Conquer

Kelly Standridge — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kelly Standridge Affiliation: Jun. 19, 2026 Doing away with Quarterly reporting in this day and age is absurd. With modern technology, companies should be reporting MORE frequent, not less! I rely on Quarterly reports to make investment decisions- I am by no means wealthy, so I depend on keeping the small amount of investments that I have.
Kelly Standridge, Teacher, standridgekelly@yahoo.com

Kelly Wozneak — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Wozneak Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is unconscionable to restrict quarterly disclosures to investors. This is America not Russia!!!

Kelsey Lair — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kelsey Lair Affiliation: Jun. 19, 2026 My name is Kelsey. I am a registered nurse. I do not want my hard earned retirement fund depleted, and taken away by a trillionaire who has proven himself to be dishonest time and time again. in order to alleviate his debts to his big name investors.

Ken — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ken Affiliation: Jun. 19, 2026 No blackout, we deserve to see

each company's status

Ken Bidwell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ken Bidwell Affiliation: Jun. 19, 2026 Everything quoted here are all the reasons why this is horrid for the average American small investor and/or consumer and great for ALL OF the GREED-ADDICTED, CORPORATE billionaires/trillionaires---all of the con men/women etc. THEY ALL NEED MENTAL HELP BADLY as they don't care at all that all they do RUINS SO MANY INNOCENT PEOPLE financially and beyond constantly. It's called Narcissistic, Anti Social Behavior diagnosis/es that they have, and, unfortunately, until Psychiatrists/Scientists find a cure for it, anyone who is not a MAGA SUPPORTING billionaire suffers from all of their SELFISH AND FRAUDULENTLY EVIL TACTICS, so the best help society needs and SHOULD GET is that they all all spend the rest of their lives in prison for such GRAFT/WHITE COLLAR CRIME that gets allowed due to horridly unfair loopholes in our very FLAWED legal system/laws/Constitution etc. that CONSTANTLY FAVOR THE RICH at our expense. SO SPECIFICALLY WHY THIS IS A BAD RULE THAT THE SEC WANTS TO ADOPT: "(1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you."

Ken Brennen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ken Brennen Affiliation: Jun. 19, 2026 I am opposed to semi annual corporate reporting because we live in a very fast moving world and six months is too long for investors to learn what’s happening. In other words this is a reduction in transparency at a time when we need more transparency. I am a retiree depending on the investments I’ve made over a lifetime to keep me alive. I don’t want to see less transparency when it comes to managing my assets. Kenneth Brennen. North Port Florida 34286

Ken Burton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ken Burton Affiliation: Jun. 19, 2026 We ALL deserve to know what's going on with our economy! Please do not eliminate quarterly reports!

Ken DeJonge — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ken DeJonge Affiliation: Jun. 19, 2026 DO NOT change this!!! Anything else will result in unfair stock trading practices and lead to even more insider trading and corruption at the execs level! Ken, Grand Rapids Mi.

Ken Fisk — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ken Fisk Affiliation: Jun. 19, 2026 There is too much hidden already… some type of transparency HAS to exist..we as a country are suffering enough from those that want to steal and corrupt .. 4 times a year is not asking a lot .. keep it as it is

Sent from my iPhone

Ken Garrett — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ken Garrett Affiliation: Jun. 19, 2026 I am a retired paramedic, and presently am a pastor in Portland, Oregon. I try to make wise investments. I am absolutely outraged to think of a change in the frequency of reporting profits, income, etc!

Kenneth J Garrett, MDiv, DMin
Senior Pastor, Grace Church, Portland, OR
1431 SW 12th Ave
Portland, OR 97236
(503) 762-9941
Facebook: Grace Church Community
Spiritual Abuse Forum for Education
Facebook: Spiritual Abuse Forum for Education
Books (links) In the House of Friends--Understanding and healing from spiritual abuse in churches
Wounded Faith: Understanding and Healing from Spiritual Abuse

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Ken Gilliland — Jun 19, 2026
Subject: S7-2026-15 From: Ken Gilliland Affiliation: Jun. 19, 2026 Our Nation is a Democratic Republic, and in order to function right, the public needs the right information, so... please do your job with integrity.

Ken Hald — Jun 19, 2026
Subject: S7-2026-15 From: Ken Hald Affiliation: Jun. 19, 2026 I am retired an rely upon regular quarterly reporting for my financial planning.

In these turbulent financial times, li.iting corporate reporting is a very bad idea.

Continue quarterly reporting.

Ken Hald
West Liberty, IA

Ken Hald
ken10hald@gmail.com
West Liberty, Iowa (It's in the middle)

Ken Jones — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ken Jones Affiliation: Jun. 19, 2026 I have been a mortgage loan officer for over 30 years. I have seen the negative impact of lessening reporting requirements. These are detrimental and easier to hide companies failing to perform.
The market works best with more information which has been proven countless times.

Yahoo Mail: Search, Organize, Conquer

Ken Krank — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ken Krank Affiliation: Jun. 19, 2026 I place significant weight on the insights and analysis contained in this quarterly report when evaluating investment opportunities.

KEN NORTHCUTT — Jun 19, 2026
Subject: S7-2026-15 Comment From: KEN NORTHCUTT Affiliation: Jun. 19, 2026 Stop with the making it easy to steal our money. Transparency is wanted by everyone but the corrupt.

Ken P — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ken P Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 is that we need more disclosure from public companies, not less. This just seems a way to take more money from the people, yet again. Do what's right for the people rather than the rich. Doing this will just raise upheaval from the public who can only take so much as it is. Force the hand, and all the people at the top will pay. I rather it be with money, not heads and money.

Kendal Kubitz Schultz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kendal Kubitz Schultz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This would be a deception to those who invest in the market. Stop hiding more information and disclose more to those who invest.

Kendra Henning — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kendra Henning Affiliation: Jun. 19, 2026 My name is Kendra Henning. I am a recently retired lifelong business owner. DO NOT reduce the frequency of national economic and financial market data reporting in our country. Knowledge is power. As employees, employers, business owners, taxpayers, citizens, and investors, we deserve ALL available data. We are 100% entitled to use this data to manage our finances and investments, protect our businesses, families, and futures.

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Kenneth Gentsch — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kenneth Gentsch Affiliation: Jun. 19, 2026 Keep it the way it is , Quarterly !

Sent from my iPhone

Kenneth Green — Jun 19, 2026
Subject: S7-2026-15 From: Kenneth Green Affiliation: Jun. 19, 2026 Isn't it interesting how you folks want to reduce the number of time a
CEO needs to sign that his financials are accurate, yet the big Oil
companies GEO's (Greedy Executive Officers) have raised the price for
gasoline because of the Iran war when the U.S. Oil companies do NOT buy
ANY oil from Iran. I'm old enough to remember when they pulled a similar
'stunt' and said this Earth was almost completely OUT of oil, except
there were oil tankers anchored in the middle of the Atlantic Ocean
because the oil companies refused to allow them to dock and deliver that
oil. In other words it was just the first of many lies to make the U.S.
Public pay lots more for gasoline. and you folks did NOTHING!!!

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kENNETH Griffith — Jun 19, 2026
Subject: S7-2026-15 Comment From: kENNETH Griffith Affiliation: Jun. 19, 2026 America does not need executives to be able to hide their company results. We need transparency and responsibility for what is occurring in the stock market. This will only encourage corruption in a market already deregulated to provide the wealthy with ways to steal more.

Kenneth Hartline — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kenneth Hartline Affiliation: Jun. 19, 2026 There is nothing wrong with the current requirement of quarterly reporting. Only having semi annual reporting would allow those engaged in unlawful activities more time to cover up illegal activities.

Sent from my iPad

Kenneth Karlson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kenneth Karlson Affiliation: Jun. 19, 2026 Have the American

people had enough? Better think about which team you are going to support! The end is near for the sitting administration! Better think about your future!

Kenneth Mack — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kenneth Mack Affiliation: Jun. 19, 2026 Keep SEC reports quarterly!

Sent from my iPhone

Kenneth Yung — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Yung Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I don't see me investing more of my money into a market that has no rules no constraints against corruption I might as well take my chances on strach off tickets at the ⛽ gas station

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Kenney Warren — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kenney Warren Affiliation: Jun. 19, 2026 Stop with this unfair privilege for the ultra rich, you will wind up, crashing the economy and make all the poor people pay for it

Sent from my iPhone

Kent Basnett — Jun 19, 2026
Subject: S7-2026-15 From: Kent Basnett Affiliation: Jun. 19, 2026 Do not roll back this protection. CEOs have proven they can not be trusted to act in the best interest of the public. Watering down the reporting requirement is a dangerous step toward financial security in our economy. Stop the slide into oligarchy Robert Basnett
CEO (retired)
Tulsa , OK

Sent from my iPad

KENT DUNIPHAN — Jun 19, 2026
Subject: S7-2026-15 From: KENT DUNIPHAN Affiliation: Jun. 19, 2026 Keep quarterly reports!!!!

Sent from my iPhone

Kent Newton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kent Newton Affiliation: Jun. 19, 2026 Full disclosure on a regular and frequent basis is critical for investors and for confidence in the stock market. Do not limit

reporting requirements.

Get Outlook for iOS

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kent willis — Jun 19, 2026
Subject: S7-2026-15 From: kent willis Affiliation: Jun. 19, 2026 Keep quarterly reports

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Keren Vega — Jun 19, 2026
Subject: S7-2026-15 Comments From: Keren Vega Affiliation: Jun. 19, 2026 I am, Keren Vega, a retired state employee. I have to monitor my investments quarterly to catch if market drops or who is more profitable. This makes common sense. The government should be transparent on every single investment. There should be NO insider trading. The government works for us and should not do anything in secret that allows them to profit off us!!!

Sent from my iPhone

Keri Markle — Jun 19, 2026
Subject: S7-2026-15 From: Keri Markle Affiliation: Jun. 19, 2026 Why reduce accountability when it takes almost no time to sign financial documents.

Sent from my iPhone

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kerreliann — Jun 19, 2026
Subject: S7-2026-15 Comment From: kerreliann Affiliation: Jun. 19, 2026 Quarterly reporting is crap and only benefits the insiders not the average person trying to invest for our futures in these hard economic times. Especially considering what's happening with social security in the next 20 years.

Elisabeth Kerr

Sent from my Galaxy

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kerry Chard — Jun 19, 2026
Subject: Comment on S7-2026-15 From: kerry Chard Affiliation: Jun. 19, 2026 Absolutely report quarterly! Kerry Chard BSN, RN, CNOR! Maybe we should do surgery the way we did it in 1955- of course not! I live in Tampa Florida and am close to hopefully retiring this decade! Do Not change the quarterly reporting! Thank you

Sent from my iPhone

Kerry Keefe — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kerry Keefe Affiliation: Jun. 19, 2026 I fully support quarterly reports or even monthly, though it may be impossible. Transparency should apply across all things that affect the people.

Kesa Hopkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kesa Hopkins Affiliation: Jun. 19, 2026 Hey listen, it's MY money and I'm the person in control of it, not you. We have the right to complete transparency and access to our own financial information. It's your responsibility to honor that agreement and if you don't, I have no problem putting my funds somewhere else. It's a shame that you're willing to capitulate to corruption.

Kesa Hopkins

Kevin and Glenna — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kevin and Glenna Affiliation: Jun. 19, 2026 I worked in SEC reporting for years, preparing filings. This proposal
would be a major mistake.

Kevin Britton — Jun 19, 2026
Subject: S7-2026-15 From: Kevin Britton Affiliation: Jun. 19, 2026 Save quarterly reporting.

Kevin Britton
Kbritton73@att.net

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kevin cahill — Jun 19, 2026
Subject: S7-2026-15 Comments From: kevin cahill Affiliation: Jun. 19, 2026 This blatantly erodes trust in our country's financial system. It will be very bad for the core of our economy as investors, both domestic and foreign, will be disadvantaged in favor of corporate insiders. This incredibly shortsighted decision by the SEC will have detrimental consequences to all involved (including SEC employees whose own pension funds and investments will become more risky, volatile and endangered). - Kevin C. Data Engineer.

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kevin dahlr — Jun 19, 2026
Subject: S7-2026-15 Comments From: kevin dahlr Affiliation: Jun. 19, 2026 Actually it should be monthly reporting not quarterly. By the time being just keep it quaterly. But not less reporting

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Kevin Eckhart — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kevin Eckhart Affiliation: Jun. 19, 2026 My name is Kevin Eckhart
I'm a retired person living from investment savings.
Please keep reporting quarterly. We need the best view possible to protect our life savings.

Sent from my iPhone

Kevin L — Jun 19, 2026
Subject: S7-2026-15 From: Kevin L Affiliation: Jun. 19, 2026 A necessary system, six months is too long between reports and history shows it was abused.Stop the madness, billionaires don't need the hand out!

Kevin Lacey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kevin Lacey Affiliation: Jun. 19, 2026 It's the only way to keep a corporation halfway honest amidst a crooked administration.

Kevin M Shelton — Jun 19, 2026
Subject: S7-2026-15 From: Kevin M Shelton Affiliation: Jun. 19, 2026 Apparently justice can be purchased. Way to go SEC.

Get Outlook for Android

Kevin Muller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kevin Muller Affiliation: Jun. 19, 2026 I am a retired electronics engineering technician, quarterly financial reporting helps me determine whether or not

my investments are moving in a helpful direction.

Kevin Roones — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kevin Roones Affiliation: Jun. 19, 2026 I worked in SEC reporting for years, preparing filings. This proposal would be a major mistake.

Kevin Tatley — Jun 19, 2026
Subject: S7-2026-15 From: Kevin Tatley Affiliation: Jun. 19, 2026 Keep it Quarterly. Too much fraud Kevin Tatley

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kevin watkins — Jun 19, 2026
Subject: S7-2026-15 Comment From: kevin watkins Affiliation: Jun. 19, 2026 This is simple. Do not change the quarterly reporting requirements! As an investor, I rely on the accuracy of those reports to see what is happening inside companies in a timely fashion. I'm savvy enough to discern short term expenses that have long term growth in mind from real trouble. I see no good argument for the proposed changes. In a time when corruption and fraud seem to be everywhere, do not able more!

Get Outlook for iOS

Kevin Wehmann — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Wehmann Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There are more investors collectively who have power together and require this information. Be transparent for all.

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kevkoomer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: kevkoomer Affiliation: Jun. 19, 2026 There is no reason to change current reporting requirements
Our markets are strong and successful and loosening requirements can only do harm.

Sent from my Galaxy

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kevkoomer — Jun 19, 2026
Subject: S7-2026-15 From: kevkoomer Affiliation: Jun. 19, 2026 No quarterly reporting.
Keep things as is and keep the market healthy and accountable

Sent from my Galaxy

Kevlink — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kevlink Affiliation: Jun. 19, 2026 Keep quarterly records!

Khelsea Rantanen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Khelsea Rantanen This rule is preposterous. The Dodd-Frank act's gutting was the beginning of much of our socioeconomic divide. Allowing public companies to not disclose financial details at minimum on a quarterly basis will allow private equity to steal from small-time investors. It will allow for another Enron situation. Please don't change the current regulation for financial reporting. We have many historical examples to understand why this is a stupid suggestion. Learn from the past.

Kiara Hernandez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kiara Hernandez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:don't do it please! Respect us as a whole country because we are one. Why plot against your own people.

Kim Abenroth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kim Abenroth Affiliation: Jun. 19, 2026 Absolutely NOT!!, this opens the door for Fraud, stealing, and no accountability.
Kim / Mtg Underwriter, it's other people's and mine they are abusing and stealing.

Sent from my iPhone

Kim Avila — Jun 19, 2026
Subject: S7-2026-15 From: Kim Avila Affiliation: Jun. 19, 2026 We are all extremely overwhelmed with the non-stop corruption currently happening right in all out faces. No explanation needed. Do

the right thing. Leave this law as is. Please just do the right thing for the American people. You already know what the right thing is. (Saying all this calmly but screaming it on the inside).

Thank you
Kimberly Avila

Kim Basehore — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Basehore Affiliation: Jun. 19, 2026 Transparency is very important and quarterly reporting is necessary to preserve that transparency.

Kim Boydoh — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kim Boydoh Affiliation: Jun. 19, 2026 Kim Boydoh, Tax Director, Columbus, OH

Changing quarterly reporting to semi-annual reporting would cause a disruption in financial reporting not only in USA, but also comparative with other countries. I am not in favor of this change.

Kim Buncich — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Buncich Affiliation: Jun. 19, 2026 Quarterly reporting is still needed. We need accountability.
Kim Buncich

Sent from my iPad

Kim Cochran — Jun 19, 2026
Subject: S7-2026-15 From: Kim Cochran Affiliation: Jun. 19, 2026 No changes should be made. Without the accountability the CEO's will create another Enron situation.

Kim Davanzo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kim Davanzo Affiliation: Jun. 19, 2026 Quarterly reporting keeps everyone more informed...so that changes can be made when necessary. Kimberly DAvanzo, consultant, Mary Kay Cosmetics (widow since 2005)

Kim Deal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Deal Affiliation: Jun. 19, 2026 Kim Deal owner of Deal Accounting, Inc. Please continue quarterly reporting. Less often will only hurt the individual investor. Companies will benefit at the expense of the little guy. There is already too much of that as it is

Sent from my iPhone

Kim Defonce — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kim Defonce Affiliation: Jun. 19, 2026 Quarterly reporting is really important to me. I worked for almost 50 years and retired last year. What I have invested is a lifetime of savings and what I have to live on for the balance of my life. Quarterly reports keep me informed of where I stand and if I need to make adjustments. If you do away with them, I'll be in the dark and I am certain I will not be able to make informed decisions on MY money.
Kimberly DeFonce
Retired School Administrator

Kim DiLorenzo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kim DiLorenzo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
No. This is how the regular people lose their life savings. SEC cannot go unchecked. They have been proven untrustworthy.

KIM JOHNSON — Jun 19, 2026
Subject: S7-2026-15 Comments From: KIM JOHNSON Affiliation: Jun. 19, 2026 Kim Johnson, Director of Finance. Quarterly reporting is critical to preserving the integrity of policy compliance and protecting the public.
In this time of economic uncertainty and the general public insecurity I strongly encourage the SEC to maintain rigorous reporting standards for public companies.

Sent from my iPhone

Kim Klueger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kim Klueger Affiliation: Jun. 19, 2026 Kim, self employed. I rely on updated information to keep my investments up to date. If I can't stay on top of these and only receive reporting four times a year, it would be difficult for me. It is much easier to make decisions when I receive updated info in a timely manner

Sent from my iPad

Kim Lausmann — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kim Lausmann Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Exactly everything this message says.

Kim Mangiala — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kim Mangiala Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
We the people need you to keep Fair & Equitable investments for everyone- not just for Trump, his family & billionaire friends. Don't cave to pressure or enticing payments

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Kim McCullough — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim McCullough Affiliation: Jun. 19, 2026 Transparency matters. It is important to have quarterly reports for investors and also to get an idea on how the economy is working.

Sent from AT&T Yahoo Mail on Android

Kim Payne — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kim Payne Affiliation: Jun. 19, 2026 My name is Kim Payne Tisdale, and I am a retired educator. I am writing on behalf of myself and my spouse, Dorsey Tisdale, a retired commercial bank officer. After researching the history of financial quarterly disclosures we are against any reduction in disclosure reporting that could jeopardize the life savings of the public. We already live frugally these days due to the rapid increases in food, healthcare, utilities, gasoline, and city and property taxes. To jeopardize our savings is unthinkable. There is no way to justify changing reporting based on the historical past results when this was tried before. Reducing reporting to twice a year leaves an impression of shadiness--a shell game where monies are shuffled and invested in ways far riskier than we intended, and its most likely in hopes to continue spending at the government's current breakneck speed.

Sent from Yahoo Mail on Android

Kim Peirson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kim Peirson Affiliation: Jun. 19, 2026 There is no need to change from something that has worked my entire lifetime. Transpareiis needed.

Kim Pfennigwerth Retiree — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kim Pfennigwerth As someone who’s retirement depends on decent stock returns - it gets sickening to see who gets away with making millions and more from insider trading. Keep the quarterly reports and Stop whittling away our laws. Kim Pfennigwerth, retiree

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Kim Pierson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kim Pierson Affiliation: Jun. 19, 2026 Vote no to twice a year reporting! This will not be good for anyone. As a senior citizen, I can’t afford to lose any of my savings to this plan.

Kim Pierson

Oswego, IL
still working part time but hoping to retire someday

Sent from my iPhone

KIM PITTS — Jun 19, 2026
Subject: S7-2026-15 Comment From: KIM PITTS Affiliation: Jun. 19, 2026 Stop undercutting the common people to give the rich further opportunities to enhance their wealth. It is time to SUPPORT THE AMERICAN PEOPLE… GIVE THE AMERICAN PEOPLE THE OPPORTUNITY TO ENJOY SOME OF THE GOOD THINGS IN LIFE….

Sent from my iPhone

Kim Ponce — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Ponce Affiliation: Jun. 19, 2026 Don't change the quarterly report it's very important. Doing so will leave the public in the dark.
Kim AG Ponce

Kim Ponce — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Ponce Affiliation: Jun. 19, 2026 Don't change the quarterly the report it's very important. Doing that the public will be left in the dark.
Kim AG Ponce

Kim Ponce — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Ponce Affiliation: Jun. 19, 2026 Security and Exchange Commission,

Please ensure that no changes are made to the quarterly report. Maintaining the integrity of this document is essential for public transparency.

Best regards,

Kim AG Ponce

Kim Rexford — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kim Rexford Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It would be a true unjust to Americans to reduce the statements and conditions of THEIR interests financial or otherwise.
Why limit that knowledge? We need to know to make educated decisions and to act accordingly.

Kim Rody — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kim Rody Affiliation: Jun. 19, 2026 Kim rody, artist, investor. Why are government entities making so hard on us? I would love to get some good news that government actions actually help people. This action you are thinking about, would not be beneficial to me or to anyone I know. Do you just want to break everything? Apparently you do. Please don't. Raise your frequency and do what's right and good and helpful.

Sent from my iPhone

Kim Rogers — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Rogers Affiliation: Jun. 19, 2026 Kim Rogers retired RN, I'm just sick of lobbyists, government and big Pharmaceutical raking in the money why most of us struggle to make ends meet. Why should you get the inside scoop and not us? Stop stealing our money.

Kim S — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kim S Affiliation: Jun. 19, 2026 Kim Setla
Retired Cost Accountant

Corporations have too much power and need more regulation not less.

Sent from my iPhone

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kim tudor — Jun 19, 2026
Subject: S7-2026-15 From: kim tudor Affiliation: Jun. 19, 2026 To keep them honest and the public informed This must not go forward everything else in this administration is only to make sure the wealthy get richer and it's destroying the public trust

Sent from my iPhone

Kim Vallejo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kim Vallejo Affiliation: Jun. 19, 2026 Kim Vallejo
No more ENRONS! I am sick of unscrupulous actors constantly and greedily cheating!

Kim White — Jun 19, 2026
Subject: S7-2026-15 From: Kim White Affiliation: Jun. 19, 2026 The level of corruption is sickening, the mistrust from investors is at an all time high! If I had my way, there would be MONTHLY reports !

Yahoo Mail: Search, Organize, Conquer

Kimberlee Muir — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kimberlee Muir Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a private investor, I really need those reports to be able to make choices on whether I should or should Not change my investments. Limiting The reports and making it so that they can hide volatile stocks is unfair to us as a private investor they should not be allowed to do that. And I hope when you make a Decision, that you will take into account. a private investor that What is doing what they can to get ahead of this corrupt government and way of life.
Sincerely
Kimberlee Muir

Kimberley Leduc Paradis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kimberley Leduc Paradis Affiliation: Jun. 19, 2026 NO changed

Sent from Kim

Kimberly Brown — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kimberly Brown Affiliation: Jun. 19, 2026 Quarterly reporting is important for transparency and investment decisions.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Kimberly Broyles-kpogli — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Broyles-kpogli Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is important for investors to have quarterly access to disclosure information to make successful investments. Most of Americans are responsible for their own retirement and this quarterly information is essential. Less frequent disclosures places us at risk. These same companies gather information regarding our interests and spending patterns everyday to make business decisions. Quarterly disclosures are standard activities that companies currently completes with ease.

Kimberly Ellerbrock — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kimberly Ellerbrock Affiliation: Jun. 19, 2026 Rolling back reporting
will decrease public trust and people will stop investing.
K
Real Estate
Ohio

Kimberly Foster — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Foster Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I want quarterly reporting!! My money, my investment, my business.

Kimberly Hausmann — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Hausmann Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I work for a large brokerage firm with head quarters in Boston. I am appalled that the SEC is moving in such a direction that would leave inverters in the dark. Investing is something that folks can already feel a disadvantage in approaching. This would be another layer of complexity in the market. Quarterly disclosures might feel inconvenient to companies and have swings in perception, but they are critical to investors and would only add another element of volatility.
Please so not remove quarterly disclosures. Please continue to allow investors this transparency and protect their right to be informed.

Kimberly Hunter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kimberly Hunter Affiliation: Jun. 19, 2026 This is not in our best interest. Keep it like it is!

Sent from my iPhone

Kimberly Kemp — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Kemp Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings"

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kimeelyun — Jun 19, 2026
Subject: Comment on S7-2026-15 From: kimeelyun Affiliation: Jun. 19, 2026 This has been tried I'm the past and wiped out the savings of the average American... why on earth would you do that again.? Corporate greed
cannot b
e tolerated any longer. US POLICY MUST SERVE IS PEOPLES, NOT CORPORATIONS!
Kim Kelley
Sierra Madre, CA

Sent from my Galaxy

Kin/Linda — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kin/Linda Affiliation: Jun. 19, 2026 Quarterly keeps us informed!!!

Kirby McCalister Professional Geologist — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kirby McCalister I see no public benefit allowing reduced reporting by publicly traded companies. Instead, I see the grave potential for companies not being forthcoming on a timely basis with information important to investors. I believe the SEC should always keep the interests of the public in higher regard than that of publicly traded companies.

Kirsten Larson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kirsten Larson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The rules that are currently in place are crucial in a fair market who rely on a company's good standing to determine one's investments. To remove this is like putting a blindfold on our decision making. Not only is that unethical, it's dangerous as it will result in less investment for retail investors as they consider this to be too risky and untenable for future planning. Do not change the policy that has worked for everyone. It us short sided thinking that will have dire consequences, and quite frankly is one more reason that the American public doesn't trust the government.

Kirstine Baratta — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kirstine Baratta Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an individual investor, I rely on regular public disclosures to understand the companies I own or may invest in. Quarterly reporting provides transparency and accountability, and it helps ensure that all investors have access to the same information at the same time.

Reducing the availability or frequency of disclosures would make it more difficult for ordinary investors to make informed decisions and could increase the advantage held by large institutions with greater resources. Public markets function best when information is broadly available, timely, and transparent.

I encourage the SEC to carefully consider the impact this proposal could have on retail investors and to preserve strong disclosure requirements that promote fairness, transparency, and investor confidence.

Kisha Watson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kisha Watson Affiliation: Jun. 19, 2026 Keep the quarterly reporting! The stock market & economy is already raddled due to this administration.
I don't need my investments & retirement to be flushed due to lack of monitoring & transparency.

Kit Lane — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kit Lane Affiliation: Jun. 19, 2026 Allowing 6 months between reports will again favor oligarchs & large corporations instead of investors, & keep more of the profits flowing to the already-wealthy. Katherine Lane, MD, Surry, ME

Sent from my iPhone

Kittye Cagle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kittye Cagle Affiliation: Jun. 19, 2026 Keep quarterly reports. Why would we change that?

Sent from my iPad

KJPU — Jun 19, 2026
Subject: S7-2026-15 Comments From: KJPU Affiliation: Jun. 19, 2026 Keep it Quarterly please. I'm 86 and depend on my retirement.

Sent from my iPhone

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kldawg55 — Jun 19, 2026
Subject: Comment on S7-2026-15 From: kldawg55 Affiliation: Jun. 19, 2026 Bad mistake. Need to watch them closer than 2 times a year.

Sent from my Galaxy

Kmosabe1 — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kmosabe1 Affiliation: Jun. 19, 2026 Strongly oppose the proposed changes. Maintain quarterly reporting!

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kornfitz — Jun 19, 2026
Subject: S7-2026-15 From: kornfitz Affiliation: Jun. 19, 2026 My name is Leslie Fitzgerald, a former Director of Customer Care for medical device companies. I am in San Jose, CA. After 30+ years working for publicly-held companies,

I know there are people out there who will lie, cheat and steal to make a buck. We cannot make it easier for corporations to lie, cheat and steal from their shareholders. Having the CEO and CFO sign the quarterly submissions to the SEC is a good deterrent against bad behavior.

We DO NOT want another ENRON on our hands. Stop this silly nonsense - do not change the reporting requirements. If you do, you will be just as culpable as any company that chooses to commit fraud against its shareholders in the future.

Sent from my Galaxy

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kpanning — Jun 19, 2026
Subject: S7-2026-15 From: kpanning Affiliation: Jun. 19, 2026 Kathy and Ron -Retired -Indiana
. Please do not change the reporting schedule.

Sent from my Galaxy

Kris Blaszcak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kris Blaszcak Affiliation: Jun. 19, 2026 I say no to the above. This is another Wall Street can fool investors. If they want our money, they must be transparent.

Kristine Blaszcak

Kris Bowers — Jun 19, 2026
Subject: S7-2026-15 From: Kris Bowers Affiliation: Jun. 19, 2026 Dear SEC governors;

I am retired and have most of my retirement savings in carefully chosen funds. I am OPPOSED to semi- yearly reporting. I feel that you are giving corporations more opportunity to cover up losses with less accountability to their investors. Any savings on accounting and reporting will not be available for investors. Most reporting is done on line now anyway.

KEEP THE quarterly reporting regulations.

Kristine Bowers, 1611 Bobby Nichols Dr., Cookeville, TN 38506

Kristen Evans — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kristen Evans Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
During modern times we as common investors should demand more accountability and reporting than less. The proposal to remove quarterly reporting and replace with a biannual report leaves too much risk for investors to make informed decisions with their funds. I see no advantage for pushing back regular reporting. It simply leaves too much room for manipulation of reported figures. It is your duty to protect the citizen investor not the large businesses behind the tickers. This lack of reporting is only in favor of the business not the common person. It would be a shame for the SEC to fall under such control from business interests as many other government sectors have in recent years. Think about it and do the right thing for Americans, not greedy businesses.

Kristen Hansen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kristen Hansen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep transparency and lessen the chances of loss and fraud through quarterly reporting!! thank you!!!

Kristen Hedden — Jun 19, 2026
Subject: File No. S7-2026-15 From: Kristen Hedden I have worked hard for over 50 years, carefully contributing to savings and retirement accounts. The data shows that quarterly reporting by companies provides citizens like me with more timely information for decision making, and better overall market performance. I cannot afford to lose my savings. Please keep the current quarterly reporting requirements. Since it is already in place, no additional burden is created. By keeping the current quarterly reporting, the SEC demonstrates that it has the public's interest at heart.

Kristen Maughan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kristen Maughan Affiliation: Jun. 19, 2026 Kristen Maughan, RN, trying to save for retirement so I don't end up like my parents!

Kristen McLees Milholen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kristen McLees Milholen Affiliation: Jun. 19, 2026 We need to be informed.

Regards,

Kristen McLees Milholen

Kristi Dawson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kristi Dawson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
For decades, the average American had access to important and timely financial information provided by companies prior to investing in them. Without quarterly reporting, investors will be placed at a disadvantage.
Don't go backwards to where our ancestors were before the Great Depression descended over the country. At that dark time, insiders held all the cards and average Americans lost their life savings.

There is already enough risk involved in investing in the market, why add more?
Thank you.
Kristi Dawson

Kristi Fasburg — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kristi Fasburg Affiliation: Jun. 19, 2026 This accountability must remain a quarterly event! Do not change it!

Kristian Olson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kristian Olson Affiliation: Jun. 19, 2026 I am an American homemaker. Stocks are how we save for retirement and how we can afford for me to stay home. Only hearing twice a year from companies really fails to give a full sense of what any company is doing. It makes it hard to trade in the stock market. Companies owe their investors time and public filings also allows the government and regular people assurance that the companies are being managed in ways that are legal and that benefit the overall society

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Kristin McKenna — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kristin McKenna Affiliation: Jun. 19, 2026 My name is Kristin McKenna, I am a sales executive. Investors like me need quarterly reporting so that we can make informed decisions about how our portfolios are managed. Without this information we are at huge disadvantage. Please stop inventing new ways to hurt people like me and the rest of the American middle class.

Kristine Knutsen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kristine Knutsen Affiliation: Jun. 19, 2026 It is imperative that they retain quarterly reporting for transparency for all Americans. Everyone has a right to the data for publicly traded companies so our investments are protected and we can make informed decisions.

Sent from my iPhone

Kristine L Medina — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kristine L Medina Affiliation: Jun. 19, 2026 Quarterly reporting was established for a reason, to maintain integrity and keep investors informed. Keep it. Don't be part of the corruption within the current administration.

Sent from my iPhone

Kristy Abraham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kristy Abraham Affiliation: Jun. 19, 2026 Kristy Abraham, Gen Manager for Euroboor USA Inc. Do not help these businesses defraud and hide important data which is integral in making accurate decisions and
forecasts, which will have an impact on our own . Keep things fair for all!

KP Abraham

Kristy Brooks — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Kristy Brooks Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This screams ENRON and WORLDCOM, do NOT take quarterly reporting off the table, please.

Krystal Peasley Salvator — Jun 19, 2026
Subject: S7-2026-15 Comment From: Krystal Peasley Salvator Affiliation: Jun. 19, 2026 To Whom It May Concern,

Quarterly reporting for publicly held companies is the transparency needed and the standard the public is entitled to receive.
There is no good reason in my understanding for allowing publicly traded companies to not continue to be held to this level of communication.
Malfeasance is harder to conceal when financial results are reported every 3 months.
If I am putting my money in the hands of others, quarterly reporting is the minimum standard that I expect to receive.

Krystal Salvator
Funeral Director

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kumasi Serikali — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kumasi Serikali Affiliation: Jun. 19, 2026 We do not trust corporations this much. Your job is not to make life easier for them, but to protect us from their greed. KEEP THE QUARTERLY REPORTING SO THAT THEY HAVE LESS TIME TO SCHEME. Forget about their whining...they'll be okay.

Kurt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kurt Affiliation: Jun. 19, 2026 AMERICA DOES NOT NEED ANOTHER ENRON ! Quarterly reporting was put in place for good reason and should stay in place.

Kurt Silton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kurt Silton Affiliation: Jun. 19, 2026 Average investors need quarterly reports as they don't have as many resources to monitor their investments as big fund managers do. Public companies are just that - public and as such have a duty to report to us all. Quarterly is much better.

- Kurt Silton, retired

-Kurt

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kween v — Jun 19, 2026
Subject: S7-2026-15 Comment From: kween v Affiliation: Jun. 19, 2026 Keep the system as it is

June Virgil

Kyle Beebe — Jun 19, 2026
Subject: S7-2026-15 Comments From: Kyle Beebe Affiliation: Jun. 19, 2026 Keep quarterly reports

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Kyle Strawser — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Kyle Strawser Affiliation: Jun. 19, 2026 Reporting needs to be more regular, not less! You should be promoting monthly reporting instead of semi-annually!

Kyle Strawser, Financial Coordinator, Michigan

Kyli Lepper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Kyli Lepper Affiliation: Jun. 19, 2026 Keep quarterly reports please

Thank you,
Kyli Lepper
kylepper@alumni.iu.edu

L B — Jun 19, 2026
Subject: S7-2026-15 Comment From: L B Affiliation: Jun. 19, 2026 Keep it Quarterly. Investors need to stay informed.

Lorraine Burokas
Retired Educator

Lorraine Mara Burokas
27 Shore Drive
Coventry, CT 06238

L Cannon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: L Cannon Affiliation: Jun. 19, 2026 SEC needs to focus on

individual investors instead of large entities. The current system ran by ex hedge fund investors seems rigged, just like the current administration, to protect billionaires and for personal gains.

L DM — Jun 19, 2026
Subject: S7-2026-15 Comment From: L DM Affiliation: Jun. 19, 2026 To whom it may concern:

Quarterly reporting, as flawed as it is, at least gives us SOME timely insight into what's happening at publicly traded companies. Particularly in these hostile-to-regulations and "Who cares about consumer protection?" times, eliminating quarterly financial reporting will serve to seriously harm investors. We don't have access to the inside information institutional investors have at their fingertips _as_it_is_: don't further handicap Main Street!

Lynne Dewhurst-McBurney
35-year litigation paralegal
25 years at E*TRADE/ Morgan Stanley
Investor since 1995
Daughter of a stockbroker

L F — Jun 19, 2026
Subject: S7-2026-15 Comment From: L F Affiliation: Jun. 19, 2026 Linda Foerster.
Retired.

The SEC needs to be accountable, and we need to have regular quarterly reporting so we can effectively manage our investments. There is no other way to track the market and our investments' actual performance. Period.

L Feathers — Jun 19, 2026
Subject: S7-2026-15 Comments From: L Feathers Affiliation: Jun. 19, 2026 Keep quartly reporting to protect the little guy. We need more transparency, not less.

L Fox — Jun 19, 2026
Subject: S7-2026-15 Comments From: L Fox Affiliation: Jun. 19, 2026 Leonard Fox retired please keep quarterly reports as this helps me keep my retirement funds manageable Thanks

Sent from my iPhone

L Terry — Jun 19, 2026
Subject: S7-2026-15 Comment From: L Terry Affiliation: Jun. 19, 2026 Keep the quarterly reporting to protect the individual investors!!

Wayne

L Whitefeather — Jun 19, 2026
Subject: S7-2026-15 Comment From: L Whitefeather Affiliation: Jun. 19, 2026 Keep quarterly report. With technology, it is easy to do. Corporations just want to hide info from government to regulators and the public!

Yahoo Mail: Search, Organize, Conquer

Laird E — Jun 19, 2026
Subject: S7-2026-15 From: Laird E Affiliation: Jun. 19, 2026 When it comes to fraud, we need to be stricter, not less so. It’s a simple as that.

Sent from my iPhone

Laird Williamson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laird Williamson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I propose monthly disclosures!

LaJacq — Jun 19, 2026
Subject: S7-2026-15 From: LaJacq Affiliation: Jun. 19, 2026 Big business should report quarterly. If the little business has to keep their books in order or face the consequences if they don't, so should big business. What's good for the goose, is good for the gander. If I run a company I must be loyal to my employees and my shareholders, they have entrusted me with their lives. I must be true to them. This is why we need quarterly reporting, to keep everyone honest. If reporting quarterly makes you nervous, that says a lot about your character.

Kevin
Travel Industry
Los Angeles

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lakepeigneur — Jun 19, 2026
Subject: Comment on S7-2026-15 From: lakepeigneur Affiliation: Jun. 19, 2026 What benefit does this have to the public? Please be specific. If you can not answer this please include me with those against this move.

Lammel Szeitz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lammel Szeitz Affiliation: Jun. 19, 2026 Nope. Never. Inexcusable to hide your records. The middle class and poor cannot hide anything from anyone. Why should you play by different rules?

Lammel, teacher

Sincerely,
Lammel

—Commit acts of senseless beauty and random kindness.

Lana Roberts — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lana Roberts Affiliation: Jun. 19, 2026 Quarterly reporting should stay.

Anything else is insider trading via political bribe.

Lc roberts

Lane Tablet — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lane Tablet Affiliation: Jun. 19, 2026 Leslie F Lane, retired Engineer, Moorestown, NJ. WE need to continue requiring quarterly reporting. As a concerned investor, transparency and audited quarterly reports are an absolute necessity. Less frequent reporting favors the ultra wealthy with insider information, leaving the average person disadvantaged. Knowledge is power. Companies and their Boards need to be accountable to their shareholders, reporting results in good times and bad times. Conditions may change dramatically in 3 months, let alone 6 months. It makes no sense to loosen reporting requirements.

Lanet Shorack — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lanet Shorack Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We deserve to know what is going on with our investments . Transparency is important. Do what is right , give us quarterly transparency.

Lannie Rutherford — Jun 19, 2026
Subject: S7-2026-15 From: Lannie Rutherford Affiliation: Jun. 19, 2026 Less accountability is not acceptable. Quarterly reporting is barely acceptable, and monthly reporting would be even better! By reducing the frequency of reporting you are saying that they are trustworthy to police themselves. There is very little evidence showing that they are honest enough to be trusted that way.

Please keep the door locks because those help people ro stay honest.

Lannie Rutherford — Jun 19, 2026
Subject: S7-2026-15 From: Lannie Rutherford Affiliation: Jun. 19, 2026 Less accountability is not acceptable. Quarterly reporting is barely acceptable. Monthly reporting would be even better!

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lanpegham — Jun 19, 2026
Subject: S7-2026-15 From: lanpegham Affiliation: Jun. 19, 2026 Protect the consumer

Sent from my Galaxy

Lara Embry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lara Embry Affiliation: Jun. 19, 2026 Lara Embry Tuccillo, Lawyer. It is important to me to keep quarterly reports because I read them and discuss themselves with my financial advisor so I can make thr best financial decisions
for me and my family. Keeping this important information from me is another way the SEC wants to deal in shady, dark financial any not provide the public with the truth aboit portfolios and the SEC. It is also lazy and not transparent. Sincerely, LET

Yahoo Mail: Search, Organize, Conquer

Lara Vergenal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lara Vergenal Affiliation: Jun. 19, 2026 Omg, you cant be serious. Robbing poor people while people in power get more rich?

Stop the madness.

Respectfully

Lara T Vergenal, B.S., A.D.
Vergenallara@gmail.com 337-654-8160

Larissa Booker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Larissa Booker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly disclosures! These are vital for investors to make informed decisions.

Larry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Larry Affiliation: Jun. 19, 2026 My Name is Larry Chatham, I am a retired Maintenance Technician with Michelin Tire. I would not want them to only report every 6mo because I have seen some very let's just say questionable, accounting over 35yrs. Now you want to let big business not report for six months. I know that the American people have to pay for everything that government does but this IS NOT the time nor should it ever be the time to stop quarterly reporting for business.

LARRY D RICE — Jun 19, 2026
Subject: S7-2026-15 Comment From: LARRY D RICE Affiliation: Jun. 19, 2026 Stop the Fraud Circus.

We've had enough of the criminality in this country. It's just not what the SEC was when I was a Registered Representative.

Is this due to Trump? Why are you allowing this to happen to us?

Larry Rice
Financial Services Brokerage Owner (Retired)

Warm regards,

Larry Rice

Larry Eubanks — Jun 19, 2026
Subject: S7-2026-15 From: Larry Eubanks Affiliation: Jun. 19, 2026 Yes. Keep it Quarterly. We have enough fraud and money laundering going on in the world as it is.
Signed,
Super conservative,
Larry Eubanks

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larry Gervais — Jun 19, 2026
Subject: S7-2026-15 Comment From: larry Gervais Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY. DON'T BE STUPID

Larry Higbee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Larry Higbee Affiliation: Jun. 19, 2026 Quarterly reporting is essential. AI should be inspiring you to improve reporting, not to reduce this. What could be so fundamental that you would chose to expand ignorance over knowledge ? I'm just an old retiree but I can still tell a bad idea from a good one ...

Larry Jackson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Larry Jackson Affiliation: Jun. 19, 2026 It is way too infrequent to move this reporting requirement out to six months. The argument around cost savings is distraction, it's worth every cent to make executives sign their names to those statements QUARTERLY!

Lawrence Jackson

Larry Martin — Jun 19, 2026
Subject: S7-2026-15 From: Larry Martin Affiliation: Jun. 19, 2026 Hey SEC: Save Quarterly Reporting

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Larry Miller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Larry Miller Affiliation: Jun. 19, 2026 I want to keep the quarterly reports

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Larry Pilkinton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Larry Pilkinton Affiliation: Jun. 19, 2026 Larry Pilkinton, retired. Our economy has been surviving because businesses must report quarterly, preventing long-term fraud. My retirement stability depends on that accountability. Please do not go to a twice-a-year period of reporting.

Larry Sartorius — Jun 19, 2026
Subject: S7-2026-15 Comment From: Larry Sartorius Affiliation: Jun. 19, 2026 It should be every two months. Do not do away with quarterly reporting.

Larry SARTORIUS

Larry Shea — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Larry Shea Affiliation: Jun. 19, 2026 The reporting should remain quarterly. Being retired, I rely on quarterly reports to assess my financial performance. Semi annual reports serves no one but the companies. Protection should be provided to the investors.

Sent from my iPhone

Larry Strouth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Larry Strouth Affiliation: Jun. 19, 2026 I have seen far too many very corrupt things go on in the Wall Street sordid methods, with the laws in effect..... There needs to be more transparency not less

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Larry Wentz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Larry Wentz Affiliation: Jun. 19, 2026 We need quarterly information to make sure we are making good financial decisions! Especially being g retired! Don't reduce our investment information!

Latasha Jones — Jun 19, 2026
Subject: File No. S7-2026-15 From: Latasha Jones I am categorically opposed to this new legislation. Less reporting reduces trust with investors. Let’s not forget why these regulations were created. If you allow less oversight the individual investor will be taken advantage of. These companies already get to use dark pools how much more of an advantage are you going to give them?

Laura B — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laura B Affiliation: Jun. 19, 2026 It’s important to keep an eye open on a short term basis. This is crucial for shareholders

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LAURA BALDINI — Jun 19, 2026
Subject: S7-2026-15 Comment From: LAURA BALDINI Affiliation: Jun. 19, 2026 I was a school teacher and I believe that transparency is more important now than ever. What could possibly be the benefit for the public to have less information ? We are losing all trust in all government agencies. Worst government administration in my lifetime.

Laura Barajas — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laura Barajas Affiliation: Jun. 19, 2026 Stick with quarterly reporting for the sake of transparency.

Sent from my iPhone

Laura Bartelt — Jun 19, 2026
Subject: S7-2026-15 From: Laura Bartelt Affiliation: Jun. 19, 2026 Quarter reporting must continue especially in light of the current administration's practices of corruption and insider trading, along with delays and misrepresentation of economic data. Investors must be protected and have all information necessary to make informed decisions.
Laura Bartelt
Retired
Hubertus, WI

Laura

“It is only with the heart that one can see rightly; what is essential is invisible to the eye.”
— Antoine de Saint-Exupéry, The Little Prince

Laura Becker — Jun 19, 2026
Subject: S7-2026-15 From: Laura Becker Affiliation: Jun. 19, 2026 Keep the watching please

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Laura Bodtke Retiree — Jun 19, 2026
Subject: File No. S7-2026-15 From: Laura Bodtke To the Securities and Exchange Commission: I object to the proposed new Rule S7-2026-15 for several reasons. I am a retiree and I rely on quarterly information to make decisions. The longer gaps between reports create an unfair advantage for corporate insiders who can bail on 'bad' stocks before I ever get the chance to see the same info they do. Making quarterly reporting "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates (hello, ME). And the "savings" this COULD bring companies is not worth the cost to me - they still have to keep their books, so reporting what's in them is minor and they most likely would still be creating those reports internally - why shouldn't they share them, unless they're hiding something or encouraging insider trading? Thank you for your consideration.

Laura Carrington — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laura Carrington Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I am a 64 year old small time investor with my retirement funds. I need information from reports and disclosures on order to make informed decisions. Don't take that away from me. I do not have the time horizon to make up for this mistake. If this passes, I will have to be much more conservative because I will assume the worst about the companies I invest in, affecting investor confidence, multiplied by all investors. I am by no means alone in my situation or viewpoint. Investors or potential investors should have access to this information in full.

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laura chapman — Jun 19, 2026
Subject: S7-2026-15 Comment From: laura chapman Affiliation: Jun. 19, 2026 Please keep the

reporting quarterly. In this volatile market, a lot can
happen within 3 months, let alone 6 months. Something came out in the
news yesterday about a company losing a lot of money in three months.
This may not have been known without the quarterly reports.

Laura Clark Speech Pathologist — Jun 19, 2026
Subject: File No. S7-2026-15 From: Laura Clark I am a retail investor who is asking that reporting remain quarterly so that I am able to make decisions regarding my retirement savings in a timely manner.

Laura D'Alisera — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laura D'Alisera Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly signatory period as currently coded in law. I still remember the Enron catastrophe and employees who lost everything because of an unscrupulous CEO. To safeguard my investments, we need guardrails on corporations, their boards and CEOs. I am invested in the stock market and count on these regulations to enable me to make sound decisions.

Laura Duvall — Jun 19, 2026
Subject: S7-2026-15 From: Laura Duvall Affiliation: Jun. 19, 2026 I make my financial decisions on quarterly reporting, and think that a 6-month reporting period could prove to be detrimental to the management of my accounts.
I also think the current reporting structure deters illegal misbehavior amongst those with large financial holdings, and/or those who manage, and are accountable for, other people’s financial holdings.
Laura Duvall, Retired
Texas

Laura Ecker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laura Ecker Affiliation: Jun. 19, 2026 Laura Ecker, Physical Therapist
The only reason you would change it to every 6 months is to hide information from the general public, The People whom you are supposed to represent. I want quarterly for transparency!

Laura

Laura Green — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laura Green Affiliation: Jun. 19, 2026 Laura Green, Retired, Lawrence, Kansas, my savings are important to me. Reporting should not change! There's no compelling reason to move to twice annually. Let well alone.

Laura Hart — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laura Hart Affiliation: Jun. 19, 2026 Quarterly reporting has historically tracked with better outcomes for investors. Let’s not toy with this.

Laura Hart

Laura Hazelip — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laura Hazelip Affiliation: Jun. 19, 2026 If you make this switch away from quarterly you are hurting regular people and giving more to the already rich. Unfair! Dont make the switch

Sent from my iPhone

Laura Hume — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laura Hume Affiliation: Jun. 19, 2026 This is not "relief for companies". It's been the standard for over half a century. This is another layer of secrecy separating the wea;thiest from the rest of us. We'd be the last to know if something was wrong.

Americans are sick and tired of Congress working for billionaires instead of "We, the People". Your Marie Antoinette day is coming.

Sincerely and with pitchfork in hand --
Laura Hume
Oakwood, OH 45419

Laura Knisley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laura Knisley Affiliation: Jun. 19, 2026 Corporations should not be allowed to deceive their shareholders by
reporting only every six months. We have the right to have awareness
on their status. Otherwise, shareholders could rob the
company/corporation blind and we, the shareholders would lose
everything.

Laura Langello — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laura Langello Affiliation: Jun. 19, 2026 Keep them transparent!!

Sent from my iPhone

Laura McClanahan — Jun 19, 2026

Subject: S7-2026-15 From: Laura McClanahan Affiliation: Jun. 19, 2026 We are already losing accountability for our decisions and actions. We can't pull back another layer of accountability. Laura McClanahan

Yahoo Mail: Search, Organize, Conquer

Laura Porter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laura Porter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need all the transparency we can get. We need the reports not to have them taken from us. What have you got to hide! We require all the information we can get. Who has influced you to do this? This Rule S7-2026-15 is not acceptable.

Laura Sharp — Jun 19, 2026
Subject: S7-2026-15 From: Laura Sharp Affiliation: Jun. 19, 2026 Putting fewer restrictions on executives is a terrible idea. We need MORE accountability, not less!

Laura Weare — Jun 19, 2026
Subject: S7-2026-15 From: Laura Weare Affiliation: Jun. 19, 2026 quart ok y reporting is absolutely necessary to keep people honest!!
stop the steal!

Sent from my iPhone

Lauraette Kirkland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lauraette Kirkland Affiliation: Jun. 19, 2026 The market is too volital to wait six months. Even quarterly coud be a problem. So NO!!!!!!

Lauraette K

LauraLee Hansen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: LauraLee Hansen Affiliation: Jun. 19, 2026 Please, do not change the updates, and, if you try to STEAL My money for whatever, I will be forced to sue, and, start a class action lawsuit. For my Financial planner, to the Holding companies,
to suing Trump Civilly, My Congressional leaders, to the Senate. IF IT IS NOT YOURS, DON'T TOUCH IT!!! THANK YOU.

Yahoo Mail: Search, Organize, Conquer

LauraLee Hansen — Jun 19, 2026
Subject: S7-2026-15 Comment From: LauraLee Hansen Affiliation: Jun. 19, 2026 ENOUGH, QUIT DEFRAUDING AMERICAN PEOPLE!!!. IF YOU DO NOT SENT STATEMENT'S,LET US OUT OF OUR CONTRACT WITHOUT PENALTY. SHAME ON YOU!!!

Yahoo Mail: Search, Organize, Conquer

Laurel Albrecht — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laurel Albrecht Affiliation: Jun. 19, 2026 My name is Laurel Albrecht . I am an administrative assistant. Companies with public offerings should be transparent in their operations and quarterly earning prospectus reports . Those reports provide needed information for consumers to make stock decisions.

Get Outlook for iOS

Lauren Hall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lauren Hall Affiliation: Jun. 19, 2026 Not good! Always leave the lights on!!! Christian wife, Christian mother, Christian friend, Christian OGP (online grocery getter), darkness is an open invitation for fraud, bullies and false
outcomes. We need Jesus to be back included in everything! Our forefathers believed and we all should too!!! Love is the best answer to all things!!! #JesusSavesUsAll

#JesusSaves #Thankful

Lauren Hansen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lauren Hansen Affiliation: Jun. 19, 2026 Hello,
My name is Lauren Hansen. I live in Eureka, CA and work at an elementary school. My spouse works for the city and we have 2 children in school.

PLEASE do not roll back to the 1955 rules. Quarterly reporting to the SEC must continue. The middle class must survive to keep this country working.

Thank you,

Lauren

Lauren Holihan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lauren Holihan Affiliation: Jun. 19, 2026 Keep reporting the

way is is presently. Stop trying to screw the public

Lauren Irwin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lauren Irwin Affiliation: Jun. 19, 2026 Quarterly results are necessary to keep companies honest.

Sent from my iPhone

Lauren Jolly Fleenor — Jun 19, 2026
Subject: S7-2026-15 From: Lauren Jolly Fleenor Affiliation: Jun. 19, 2026 Im the chief financial officer, CPA, former public accountant. The comparative information that exists due to quarterly public filings is critical for accountanting research, benchmarking, competition in the marketplace, investor research, trend analysis. Going to less reporting sounds like vibe investing and we need less of that. In a world where data is at our finger tips and automation helps speed up reporting why would we do this?

Lauren Knebel Bodenski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lauren Knebel Bodenski Affiliation: Jun. 19, 2026 In this country, we should be aiming for greater and greater transparency. Not, less and less transparency, as seems to be the case. Companies should not be able to hide their earnings from the public because it makes it even harder and more dangerous for people to enter the market. Companies already have way too much influence in our country now.

Sent from my iPhone

Lauren Warner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lauren Warner Affiliation: Jun. 19, 2026 We investors want and need quarterly reporting.

Laurence Mailaender — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laurence Mailaender Affiliation: Jun. 19, 2026 Keep the quarterly reports! The news cycle is fast and investors need PUBLIC information. Otherwise only insiders will know and corruption builds.

Sent from my iPhone

Lauri Millot — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lauri Millot Affiliation: Jun. 19, 2026 I oppose changing current reporting requirements. The amount of fraud, abuse of authority by individuals with a fiduciary duties, insider trading, and actions that ignore shareholder interests require that we remain vigilant

and have MORE access to information, not less.

As an attorney that has worked in the public sector most of my life, I plan to rely on the limited resources I have been able to invest for my retirement. Changing the reporting requirements has the potential and high probability, given the removal of ethical stakeholders, to place my life savings and impending retirement at risk.

Lauri Millot
356 Washington Ave
Bellevue KY 41073
lauri.millot@gmail.com

Laurie — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laurie Affiliation: Jun. 19, 2026 Investors need more information not less. The changes in markets, in global finance, and in world politics are rapid now. Investors must keep current about their money. Transparency in important in all walks of life.
Laurie Piccolotti

Laurie — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laurie Affiliation: Jun. 19, 2026 Quarterly reporting was put in place for a reason. Examples of fraud abound - i.e. Enron, WorldCom, Madoff, 2008, ad nauseum! A lot can happen in six months and investors have a right to timely information. Don't lengthen the window to cook the books. The SEC should NOT approve rule S7-2026-15!
Laurie Womer
Southwest Airlines (retired)

Laurie Berceau — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laurie Berceau Affiliation: Jun. 19, 2026 Ridiculously bad idea. This would enable fraud, insider trading, and less accountability of company to stock holders.

Sent from my
iPhone

Laurie Chaffin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laurie Chaffin Affiliation: Jun. 19, 2026 Keep reporting as is please. Not twice a year!

Laurie Chaffin

Laurie Doerner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Laurie Doerner Affiliation: Jun. 19, 2026 Financially, my investments have experienced significant negative returns the closer to retirement I get. I cannot

afford ongoing negative returns which have caused me to delay retirement. Inflation since COVID has consumed even supposed cost of living raises I've received.

As an investor and consumer who relies on their honesty and positive rates of return I'm appalled the SEC is even considering twice a year reporting that has a disastrous history. Please continue mandatory quarterly reporting by companies.

Sincerely,
Laurie Doerner, RN, BSN, MSN, VA-BC
Vascular Access Specialist
Tulsa, Oklahoma

Laurie Goff — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laurie Goff Affiliation: Jun. 19, 2026 This is wrong and we all know it's wrong. Do the right thing.

Sent from my iPhone

Laurie Hayes — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Hayes Affiliation: Jun. 19, 2026 My view on Rule S7-2026-15 To the Securities and Exchange Commission:
PLEASE do not let your proposal go forward! PLEASE keep "we the people" in "The Loop" as investors in this country's safety and strength!
Thank you for your time an attention
Laurie J. Hayes
Omaha, Nebraska 68132

Laurie Murray — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laurie Murray Affiliation: Jun. 19, 2026 Again? How many more American's does our government need to destroy? Do we not learn from our past? Our history? Corporations are NOT people, they do not have unalienable rights according to our constitution and our own moral compass.

Laurie Murray
(603)205-0766

Laurie ONeillshipley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laurie ONeillshipley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Transparency is needed!

Laurie Pigeon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Pigeon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep disclosures quarterly, don't allow public companies to hide vital information.

Laurie Sohasky — Jun 19, 2026
Subject: S7-2026-15 Comment From: Laurie Sohasky Affiliation: Jun. 19, 2026 Despicable! How can they be called publicly traded companies if the books are not open to the public? The SEC has to remain unimpeachable in its rules. I am a retired small business owner.
Laura Sohasky.

Laurie Toth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Laurie Toth Affiliation: Jun. 19, 2026 stay with quarterly reporting. history is proof.

Laurie Veenendaal — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Veenendaal Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The citizens of
this country are
aick of being robbed to enrich billionaires. The only way we can know what they are up is to protect the laws that were designed to keep tax payers informed about how their hard earned money is being spent.
Protect the laws!

Laurie Visher — Jun 19, 2026
Subject: S7-2026-15 From: Laurie Visher Affiliation: Jun. 19, 2026 We need to keep CEO's honest by demanding quarterly reporting from all of them. I am retired and have lived long enough to see how dishonest CEO's have robbed many people of my generation of their retirement.

LaVerne Booton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: LaVerne Booton Affiliation: Jun. 19, 2026 Quarterly reporting is my preference based on past earnings history, compared with semi-annual reporting. PLEASE do not return to semi-annual reporting.
THANK YOU
LaVerne Booton
Retired, Heathcare Finance Administration

LaVerne Booton

LaVoun Perdue — Jun 19, 2026
Subject: S7-2026-15 Comments From: LaVoun Perdue Affiliation: Jun. 19, 2026 Reporting needs to continue quarterly!!!

LaVoun

LaVoun Perdue
Associate Broker, ABR,SFR
Avast Realty, LLC
Cell: 205-222-7520
lavounp@bellsouth.net

Lawson Shadburn — Jun 19, 2026
Subject: S7-2026-15 From: Lawson Shadburn Affiliation: Jun. 19, 2026 I'm a retired person and investor. The accountability of CEO's of publicly held companies is vital to me as I invest my retirement savings. Please keep the quarterly reporting requirement.

Lawson Shadburn
Brooklyn, NY

Layton Miller — Jun 19, 2026
Subject: S7-2026-15 From: Layton Miller Affiliation: Jun. 19, 2026 We need to keep the quarterly reporting in place, and keep the CEO's honest at all times.

Yahoo Mail: Search, Organize, Conquer

Layton Rosencrance — Jun 19, 2026
Subject: S7-2026-15 Comment From: Layton Rosencrance Affiliation: Jun. 19, 2026 No, no, no/ if anything we need MORE insight into corporate financial state.

Layton Rosencrance
503-490-6792

LC — Jun 19, 2026
Subject: S7-2026-15 Comments From: LC Affiliation: Jun. 19, 2026 What's the point of the SEC if you're allowing government politicians to run amok on insider trading? Do your jobs! Pass whatever you need to do your jobs effectively! Make these people do their reports and audit them to the full extent!

Lea Bailey — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lea Bailey Affiliation: Jun. 19, 2026 Quarterly reporting should remain the standard practice. Keep things the way they are for accountability.
Lea Bailey, PhD

Lea Oxford — Jun 19, 2026
Subject: S7-2026-15 From: Lea Oxford Affiliation: Jun. 19, 2026 Do not reverse this ruling. Corporate America needs deteriorates in place to keep them honest. They need proof the their greed and illegal actions meet consequences that hurt not just slaps on the wrist with a fine they pay them recoup the loss with another scheme.

Sent from my iPhone

Lea Oxford — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lea Oxford Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Do not allow corporate America to blindfold Any investor. SEC should not shield, hide or operate in the shadows, they have proven they haven't the integrity and righteousness to monitor their activities. They need to operate in the open to Americans.

Leah Hanley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leah Hanley Affiliation: Jun. 19, 2026 In this time of corporate expansion in every sector, corporate profits are at an all time high. Insider trading has become the norm within our administration. We should not loosen the law that provides transparency that assists investors in making informed decisions. This change would be another tool to make corporations richer at the expense of the people. I implore you not to allow this change.
Thank you,
L. Hanley

Leah Harness — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leah Harness Affiliation: Jun. 19, 2026 Rev. Leah Harness, Retired. Retirement funds invested. Please keep up the quarterly reports! Accountability is important

when it comes to investments!!

Leah Leah — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leah Leah Affiliation: Jun. 19, 2026 There is no honest reason for a legitimate
business to hide its records for any amount of time. This idea is tantamount to being under mob rule.

Sent from my iPhone

Leah Papcke — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leah Papcke Affiliation: Jun. 19, 2026 If the company has gone public so has its financials. That's common sense. No one wants to buy a pig in a poke. Quarterly is the bare minimum -- it should be daily.

Leah Papcke — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leah Papcke Affiliation: Jun. 19, 2026 If the company has gone public so has its financials. That's common sense. No one wants to buy a pig in a poke. Quarterly is the bare minimum -- it should be daily.

Leanne Worley — Jun 19, 2026
Subject: File No. S7-2026-15 From: Leanne Worley Do not make this change because it deprives investors of information that could shift their interests and opportunities. In an age of fast financial feedback this is counterproductive and feels like corporate undermining of investors' protections. Do your job and enforce current regulations to protect citizens not the corporate oligarchs! Also, the SpaceRx deal has already proven how corruption is seeping in by giving Musk "different rules for me than thee"-disgusting and unAmerican!

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ledespard1 — Jun 19, 2026
Subject: S7-2026-15 From: ledespard1 Affiliation: Jun. 19, 2026 I depend on my IRA for my income since I am now retired. There is no benefit to the public to eliminate quarterly results. I remember why thus policy was started, and why it is still needed. Please do not return us to the days of Enron.

Lynn Despard
Melbourne, FL

ledespard1@att.net

Sent from my Galaxy

Lee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lee Affiliation: Jun. 19, 2026 I want you to keep the quarterly reporting. As a retiree, I want to know how my investments are doing more often than twice a year.

Lee Myers
11566 Possum Hollow Rd
Worton, MD 21678

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lee alsing — Jun 19, 2026
Subject: S7-2026-15 Comments From: lee alsing Affiliation: Jun. 19, 2026 "To live outside the law, one must be honest" does anyone trust these reporters to be honest? Please retain quarterly reporting. Signed: lee

alsing

Sent from my Galaxy

Lee Bailey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lee Bailey Affiliation: Jun. 19, 2026 Reducing the disclosure requirements will allow less transparency into true actions of regulated firms. Pleaee see continue to protect the public from potential dirty dealings.

Sent from my iPhone

Lee Ellen Benjamin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lee Ellen Benjamin Affiliation: Jun. 19, 2026 Public oversight is what allows REAL transparency! PLEASE, do not stop quarterly reports!

Lee Gerdelmann — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lee Gerdelmann Affiliation: Jun. 19, 2026 Another non-transparency and the people get shafted.

Sent from my iPhone

Lee Marchant — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lee Marchant Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15
This proposed rule will hide information from small and/or retail investors. We need quarterly reports.

There are too many corporations, large investors, and government personnel who already have a distinct advantage in investing that hurts average or small investors.

Please don't make it worse for the majority of the average citizen investor.

Thank you,
Lee Marchant

Lee Mericle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lee Mericle Affiliation: Jun. 19, 2026 Report MORE often, not less

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Leo Mara — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leo Mara Affiliation: Jun. 19, 2026 STOP giving America to the rich.

You can't give away a Smile. It will come right back to you.
Leo 🙂

Leo Schultz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leo Schultz Affiliation: Jun. 19, 2026 Everyday people deserve MORE of a chance than Wallstreet. We're the lifeblood of the economy.

Leo Schultz,
leomschultzjr@gmail.com

Leonardas A Rovinskas — Jun 19, 2026
Subject: S7-2026-15 From: Leonardas A Rovinskas Affiliation: Jun. 19, 2026 We should continue with quarterly reporting of corporate performance. It will continue to allow the investment community to monitor the performance of the companies they invest in.. Leonardas A Rovinskas Project Purchasing Director Retired
Robert Bosch Tool Co

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leopardappygirl — Jun 19, 2026
Subject: S7-2026-15 Comment From: leopardappygirl Affiliation: Jun. 19, 2026 If you cut reporting window to less often than quarterly I will pull out of the market entirely. Period. Leah Johnson RN

Lesley W Christien Retired Critical Thinking Prof. — Jun 19, 2026
Subject: File No. S7-2026-15 From: Lesley W Christien To protect companies and individual investors, quarterly reports are needed. Without them trust and confidence are eroded. Change happens quickly in our world. Maintain quarterly reports.

Leslie — Jun 19, 2026
Subject: S7-2026-15 From: Leslie Affiliation: Jun. 19, 2026 It matters to me to keep it above board no more tax breaks more than the working people

Sent from my iPhone

Leslie Amann — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Leslie Amann Affiliation: Jun. 19, 2026 Just say NO!!

Sent from my iPhone
Leslie Kiefer Amann

Leslie Ann Rex — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leslie Ann Rex Affiliation: Jun. 19, 2026 Transparency is the American way! If. People aren't called to be honest to their fellow Americans than where will we be as a nation. Liars and thieves will be running amuck with no accountability! No for this new ruling!

Leslie Ann Rex
leslierex@me.com
407.865.4188

Leslie Baker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Leslie Baker Affiliation: Jun. 19, 2026 Leslie Smith, RN, Bowling Green KY. I have worked a long time and I have lost big in the past. My first retirement fund…World Com centered. Since that time, I have relied heavily on quarterly reports so that I am able to manage my investments more effectively. I think moving to a different model would allow companies time to "hide" things more easily. This does not seem fair to me and the average investor. We need visibility so that we can make better decisions.

Leslie Bonner — Jun 19, 2026
Subject: S7-2026-15 From: Leslie Bonner Affiliation: Jun. 19, 2026 Be honest, answer more often. God is watching. Leslie, retired public school teacher. My job was evaluated publicly. Yours should be too.

Leslie Boyle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leslie Boyle Affiliation: Jun. 19, 2026 To cut quarterly reports from the public is just one more trumpian move to make the system work better for the wealthy. Trump is the reason along with his minions that our economy is in crisis. Stop him!!!

Leslie Firth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leslie Firth Affiliation: Jun. 19, 2026 Don't make the semi annual reporting optional. Small businesses and investors rely on quarterly reports. You are stacking the deck against them while benefiting the large companies.

Sent from my iPhone

Leslie Gillette — Jun 19, 2026
Subject: S7-2026-15 From: Leslie Gillette Affiliation: Jun. 19, 2026 Please retain quarterly reporting.

Leslie McCarthy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leslie McCarthy Affiliation: Jun. 19, 2026 I'm counting on quarterly reporting to keep me informed about my retirement investments.
I'm reluctant to retain investments which would report biannually - I would move them into other more transparent options.
When economic investments require transparent quarterly reporting -our economy, corporations, corporate investors and venture capitalists and individual investors all benefit.
Quarterly reporting exposes shady reporting and shady companies - protect the US economy!

Leslie McCarthy MPH, BSN, RN, CIC

Leslie Mikulich — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leslie Mikulich Affiliation: Jun. 19, 2026 Stop encouraging thieves

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leslie parent — Jun 19, 2026
Subject: S7-2026-15 Comment From: leslie parent Affiliation: Jun. 19, 2026 You're going to Hell you greedy, bought and paid for creeps. America's all about transparency you egregious POS

Leslie Peck-Epstein — Jun 19, 2026
Subject: S7-2026-15 Comment From: Leslie Peck-Epstein Affiliation: Jun. 19, 2026 Leslie Peck VP Highstone Studio. We need to continue open information Not have opportunities to hide information or monies

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Leslie Strausfowler — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Leslie Strausfowler Affiliation: Jun. 19, 2026 Leslie Straus-Fowler, retired Medford, Oregon I am concerned about how these changes will affect my investments, retirement and my future as well as my disabled daughter who I support.
Please consider my position.
Leslie Straus-Fowler

Leslie Subaldo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Leslie Subaldo Affiliation: Jun. 19, 2026 I'm Leslie Subaldo

and I’m a software engineer. Please do not cut the reporting from quarterly to just twice a year. I’m just a single person trying to live day to day.
Longer gaps will create an unfair advantage for corporate insiders and leave everyone else, like myself, in the dark. And guess who will foot the costs? There maybe savings to companies, but WE, the everyday people, are going to pay this unfair price. This isn’t worth the cost to me, to the rest of us everyday people. This is yet again another way for large corporations to make more money and make the rest of us poorer.

Lewis Swank — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lewis Swank Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't tamper with with the rules. We need quarterly reports. How are to make resonable decissions with out them? Do not be holding vital info from us.

Lex — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lex Affiliation: Jun. 19, 2026 Lex Poh, Former NASDAQ Financial Advisor. The information published on thr 10Q quarterly reports is already historical, eliminating quarterly reporting does not serve the public and makes if more difficult for investors to stay informed about their investments until it's too late. How does this serve investors? How does this make American markets attractive to domestic and foreign investors. We don't want a repeat of what made securities laws become necessary in the first place because that's where we are headed without this vital reporting. It makes US investment markets less attractive.

Lezley Johnson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lezley Johnson Affiliation: Jun. 19, 2026 Lezley Johnson, Branch Manager

I am a hobby investor. In other words I manage my own money and have done well because I have access to the tools I need to research companies and monitor their performance. Removing my ability to do that would significantly impact my ability to make informed decisions.

Sent from my iPhone

Lezley Johnson
MLO-209306
Branch Manager
LeaderOne Financial
360.621.7527

Liane Eyster — Jun 19, 2026
Subject: S7-2026-15 Comment From: Liane Eyster Affiliation: Jun. 19, 2026 I am Liane Eyster and Iam retired. Do not change reports from quarterly to biannual. We need transparency!

Yahoo Mail: Search, Organize, Conquer

Libby Overly — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Libby Overly Affiliation: Jun. 19, 2026 We need more — not less — transparency. This is a terrible idea. Reporting should be more frequent, not less.

Libby Overly

Lilith — Jun 19, 2026
Subject: S7-2026-15 From: Lilith Affiliation: Jun. 19, 2026 Lilia Elias, Retired, Texas Semi-quarterly reporting is too long to correct course in a volatile market. I'm a retail investor, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly.

Lillian Lucht — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lillian Lucht Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
No free get out of jail card. You do the crime you do the time

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Lily Brenneck — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lily Brenneck Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Taking away safe guards for public investors is a sure fire way to insure illegal activities can take place. The system is already rigged against the average investor.
If you want a country worth living in you will maintain a fair and just investing environment.

Lily Medina — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lily Medina Affiliation: Jun. 19, 2026 Full transparency is better for everyone. Please do not make changes that can impact people’s only source of retirement income.

Lily Medina, Ed.S. (She/Her)
Director of Diversity, Equity, and Inclusion
Seattle Country Day School
lilymedina@seattlecountryday.org
(206) 284-6220 Ext. 438

Lin Herz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lin Herz Affiliation: Jun. 19, 2026 Too many shady deals

could be made if reporting is cut in half. Information that might lead investors to sell or buy more would come much later. This seems like a way to hide things and clearly the opposite of transparency. Shame on whoever is trying to get this to be policy.. very suspicious.

Lin Herz
Palm Bay, Florida

Sent from my iPhone

Lin Ungerer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lin Ungerer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
DO NOT ALLOW THIS!!!!!

Linda — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Affiliation: Jun. 19, 2026 Vote NO: Investments depend. On knowing information quarterly; six months is too long a period to ”in the dark” about the health of. Companies.. Quarterly reporting keeps business accountable and protects investors.

Sent from my iPad

Linda — Jun 19, 2026
Subject: S7-2026-15 From: Linda Affiliation: Jun. 19, 2026 You must be kidding. That was one of the biggest scandals of the century. If you get your way, it will happen every month

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Linda — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Affiliation: Jun. 19, 2026 Quarterly reporting yes

Sent from my iPhone

Linda & Ron Wheadon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda & Ron Wheadon Affiliation: Jun. 19, 2026 Please continue quarterly reporting!!!

Thank you

Linda Acitelli — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Acitelli Affiliation: Jun. 19, 2026 From Linda K. Acitelli:

Let’s take the MORAL high ground and hold all parties accountable and to higher standards. It’s true, it won’t stop all fraud but it gives the rest of us a fighting chance by keeping the time between those filings SHORT with less time to do more damage which may actually help detour doing the fraud in the 1st place and help to limit those losses when it does occur! Keep it fair for all!

Linda Baker — Jun 19, 2026
Subject: S7-2026-15 From: Linda Baker Affiliation: Jun. 19, 2026 Considering the woeful state of honesty and transparency in our current administration, we are absolutely in need of more restraints to control corporate greed. Maintaining current levels of reporting is the least that should be done to protect our financial security. Please keep the reporting at quarterly.
A retired 41 year veteran of teaching school in Vermont, currently living in Florida.
Linda Baker

Sent from my iPhone

Linda Barber — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Barber Affiliation: Jun. 19, 2026 Companies must continue to report earnings quarterly. History supports this. I am a retired teacher from Kansas.

Sent from my iPhone

Linda Bertei — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Bertei Affiliation: Jun. 19, 2026 1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me. Lin Bertel, Retired Healthcare Worker. St. Louis Missouri

Linda Bertei

Linda Bertei — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Bertei Affiliation: Jun. 19, 2026 1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.

Linda Bertei

Linda Blansett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Blansett Affiliation: Jun. 19, 2026 The SEC job is to protect the investor, A lot can go wrong in 6 months! Do your job and protect the small investor.

Get Outlook for Android

Linda Boston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Boston Affiliation: Jun. 19, 2026 Please maintain quarterly reports. Don't keep us in the dark.

Linda Boston

Linda Boston — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Boston Affiliation: Jun. 19, 2026 Please maintain quarterly reports. Don't kappa us in the dark.

Linda Boston

Linda Bubbers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Bubbers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Public companies must provide complete, audited disclosure of financial status on at least a quarterly basis. Business activities, relationships, and partnerships must be reported. To be a Publicly held company means that the Public share holders own the company and these owners have the right to know, without delays, what the company is doing.

Linda Bunting — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Bunting Affiliation: Jun. 19, 2026 Do not go back to semi-annual reporting. This hurts investors.

Sent from my iPhone

Linda Burton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Burton Affiliation: Jun. 19, 2026 No, as a retired commercial lender, these reports are critical!

Linda Burton

Linda Canter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Canter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
People didn't work their entire lives to support the gambling habits of Wall Street. Please don't do this.

Linda Carta — Jun 19, 2026
Subject: S7-2026-15 From: Linda Carta Affiliation: Jun. 19, 2026 My opinion is that any measure that helps to protect investors against fraud or cheating are needed. Quarterly reporting was required because semi annual reporting was believed to have some flaws or the potential for wrong doing. Quarterly has worked well. The old adage “ if it ain’t broke, don’t fix it” applies here. It was changed from semi annual to quarterly to fix a problem. Why would any sane person want to unfix the problem that quarterly reporting helped fix? No reasons I can think of other than laziness or a better chance to hide something. I realize there is probably an economic factor there, but I believe being above board and giving investors the opportunity to move faster if necessary out weighs that.

Sent from my iPhone

LINDA CHRISTINI — Jun 19, 2026
Subject: Comment on S7-2026-15 From: LINDA CHRISTINI Affiliation: Jun. 19, 2026 This is a ridiculous proposal - at a time where people are paying way too much for food, gas, rent, etc those of us that have retirement accounts depend on the money to live comfortably during our later years- quarterly reporting is important so we can make adjustments in a timely manner if necessary.
Linda Christini
Dahlonega,Ga

Sent from my iPhone

Linda Cocke — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Cocke Affiliation: Jun. 19, 2026 Please keep quarterly! Thank you!

Sent from my iPad

Linda Corcoran — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Corcoran Affiliation: Jun. 19, 2026 There is enough corruption without making it easier to hide, change or cover it up by giving more time to let it happen. Linda Corcoran retired.

Linda Cornejo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Cornejo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your proposed rule would blindfold investors. We need MORE not less transparency. Quarterly disclosures are essential and help investors make informed decisions.

Linda Corridoni — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Corridoni Affiliation: Jun. 19, 2026 Quarterly reports are a necessity for small)and large) investors. A lot can happen financially in a very short time, and small investors can lose a lot—I know from having a small sum invested in a variety of stocks, and had I been not paying close attention to weekly reports, my money would have been lost to a churning operation by a well known brokerage. Keep investors informed by being transparent with timely reporting.

Linda Delgott — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Delgott Affiliation: Jun. 19, 2026 Unacceptable. Not all investors are billionaires.

Linda Delgott

Sent from my iPhone

Linda Ferrari — Jun 19, 2026
Subject: S7-2026-15 From: Linda Ferrari Affiliation: Jun. 19, 2026 You have destroyed enough of the peoples' future. Get the hell out! I worked to make this republic stronger while you grifters steal. Go to prison.

Sent from my iPhone

Linda Finch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Finch Affiliation: Jun. 19, 2026 Quarterly will keep businesses on track.

Sent from my iPhone

Linda Galliett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Galliett Affiliation: Jun. 19, 2026 As in most run institutions, quarterly reporting is used to assess if fraud exsist, and it should with the SEC, more than any other entity or institution, as it involves the people of this nation. STOP, the six month reporting, and begin the quarterly reports. Our nation's citizens have suffered enough financially, from the fraud and theft, of our own leaders.

Sent from my iPad

LINDA GLONER — Jun 19, 2026
Subject: S7-2026-15 From: LINDA GLONER Affiliation: Jun. 19, 2026 SEC you need to protect the public from the fraud that greed has grown. Please do not stop quarterly reporting and keep penalties in place

Linda S Gloner

Sent from my iPhone

Linda Graff — Jun 19, 2026
Subject: S7-2026-15 From: Linda Graff Affiliation: Jun. 19, 2026 Enron is an example of why quarterly reporting was instituted. As a teacher, one of my student's parents lost her job, all of her savings and retirement money when Enron went under. It devastated their family and they had no recourse. I don't want to see that type of situation allowed to happen again. Those SEC rules were designed to protect not only consumers, but also stockholders and employees. Keep the quarterly reporting. Accountability matters.

Sent from my iPhone

Linda Hansen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Hansen Affiliation: Jun. 19, 2026 Please continue requiring companies to report their earnings quarterly. I do not want to risk my savings with fewer reports. Think back to when you tried this system before. It didn't work. Don't try it again.

Linda Hastings — Jun 19, 2026
Subject: S7-2026-15 From: Linda Hastings Affiliation: Jun. 19, 2026 If a company is being supported by stockholders it should be responsible for keeping them informed of the company's losses and profits. Too much can happen in six months to the financial stability of the company. It is irresponsible to use other people's money and not keep them informed of your fiscal standing. Quarterly reporting gives investors a more open view of how a company is operating.

I am Linda Hastings, a retired Administrative Assistant at a four-year college in northern New York. I member too well the Enron debacle that harmed the retirement funds of people who worked hard to

save so they wouldn't be a burden on their family or on public funds. The lack of reporting will only help those companies who have something to hide.
Sincerely,
Linda Hastings

LINDA HILL — Jun 19, 2026
Subject: Comment on S7-2026-15 From: LINDA HILL Affiliation: Jun. 19, 2026 Why do you want to harm the Investors who help to keep the corporations viable? We should not go back to a process that did not work.

Sent from my iPhone

Linda Jenkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Jenkins Affiliation: Jun. 19, 2026 Quarterly reporting is essential and must not be reduced. Corporations are devouring the planet and all life forms. We need more checks not fewer. Please don't behave like so many others that have been bought by the corporations you are supposed to oversee and protect us from.

Linden Jenkins
Lawyer, pastor, parent
Cambridge MA

Sent from my iPhone

Linda knight — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda knight Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency not less

Linda Kugler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Kugler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more accountability, more disclosure, not less.

Linda Lambert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Lambert Affiliation: Jun. 19, 2026 If not quartile, make it monthly! True transparency!

Sent from my iPhone

Linda Lee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Lee Affiliation: Jun. 19, 2026 Dropping quarterly reporting to the SEC lowers the accountability of the CEO and CFO to their shareholders. It also hides any issues until the 10-K is issued.

Regards,

Linda Lee
Individual investor

Linda Luker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Luker Affiliation: Jun. 19, 2026 I'm totally against changing the quarter to anything less. In these trying times we need transparency.
So No No No to the change

Sent from my iPhone

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linda martin — Jun 19, 2026
Subject: S7-2026-15 From: linda martin Affiliation: Jun. 19, 2026 In this country we strive to be moral. We expect you to do the same. Report financials 4 times a year and sign.

Linda McClendon — Jun 19, 2026
Subject: S7-2026-15 From: Linda McClendon Affiliation: Jun. 19, 2026 Quarterly reporting should remain in force. .

Linda McClendon

Linda Monnes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Monnes Affiliation: Jun. 19, 2026 this attempt is just removing another brick in the wall, the wall that keeps the 'common' man from information, knowledge and benefit, that allows corporations more power and wealth. big money control of financing, media and education contribute to the demise of our democracy.

Linda Mutch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Mutch Affiliation: Jun. 19, 2026 Quarterly reporting is much better for working people with investments. It provides more transparency, enabling more timely response by investors and thus better return on investments. Do not return to biannual reporting - that favored companies over those who made investments.

Linda Mutch, retired from National Park Service, Three Rivers, CA

Linda Nissen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Nissen Affiliation: Jun. 19, 2026 This is pure corruption. Giving them more ability to pillage anything they want!! Do anything they want.

Sent from my iPhone

Linda O'Malley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda O'Malley Affiliation: Jun. 19, 2026 We have a right to know about investments

Sent from my iPhone

Linda Odgers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Odgers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am opposed to the SEC reducing the financial reporting schedule from Quarterly to just twice a year. This would reduce the availability of a company's financial information and be harmful to small investors who rely on this information in their decision-making. Please keep the financial reporting at a Quarterly interval. Thank you.

Linda Perry — Jun 19, 2026
Subject: S7-2026-15 From: Linda Perry Affiliation: Jun. 19, 2026 Less information is not the answer! keep reporting quarterly!

Linda Perry

Linda Pinsent — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Pinsent Affiliation: Jun. 19, 2026 Definitely no go on hiding for 6 mos. Too easy for graid

Sent from my iPad

Linda Porter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Porter Affiliation: Jun. 19, 2026 I am, frankly, sick and exhausted by secrecy and corruption. Quarterly transparency is not too much of an ask.

[Do not add my contact information to your lists.]

Linda

L i n d a J P o r t e r

Linda Rawls — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Rawls Affiliation: Jun. 19, 2026 Linda Rawls : Retired; wife; mother; grandmother; great grandmother. KEEP IT QUARTERLY!!
There's no need to change it. Americans have been through enough fraud!!

Linda Reininger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Reininger Affiliation: Jun. 19, 2026 Please protect information and ability to be informed about all companies!!
To the Securities and Exchange Commission:
Please stop this movement before it's to late!!
We have enough Billionaires, we need to look out for normal regular people of our country!!!
Please help us!! Thank you!

Linda Remick — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Remick Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am vehemently opposed to proposed Rule S7-2026-15. Investors have the right to know how their money is being used and managed, at least on a quarterly basis, and the companies using those funds have the ethical and moral responsibility to provide it. As an investor I need that information to make responsible decisions about MY money. Quarterly reports may also aid in preventing mismanagement and fraud. Quarterly reports are in everyone's best interest. Reject proposed RuleS7-2026-15.

Linda Roberson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Roberson Affiliation: Jun. 19, 2026 Protect our investments. Continue to require quarterly reporting.

Sent from my iPad

Linda Rock — Jun 19, 2026
Subject: S7-2026-15 From: Linda Rock Affiliation: Jun. 19, 2026 Protect investors from Enron type schemes! Stay quarterly!

Sent from my iPhone

Linda Ross — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Ross Affiliation: Jun. 19, 2026 Six months is such a long stretch . So much can happen in that timeframe. The public would be do far behind while the insiders are selling .

Sent from my iPhone

Linda Ruesch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Ruesch Affiliation: Jun. 19, 2026 I'm retired. Those who are retired, as well as others, need the monitoring and assurance that quarterly reporting provides. No agency public or private should reduce reporting to us that maybe invested in them for our fiscal wellbeing.!

Linda Ruesch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Ruesch Affiliation: Jun. 19, 2026 I'm retired. Those who are my age need the monitoring and assurance that quarterly reporting provides. No agency public or private should reduce reporting to those of us that maybe invested in them and dependent on their results.

Linda Saiidifar — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Saiidifar Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm writing to lead with you to not lengthen the time of reporting to once every 6 months. That is too long and could potentially allow for fraudulent activity to develop. We need to know with regularity every quarter, what the reports are showing. It's only fair. I hope you make the right decision here..
Sincerely, ,
Linda Saiidifar

Linda Schaffee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Schaffee Affiliation: Jun. 19, 2026 Should stay quarterly! Please!
Please don't allow this change

Linda Schantz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Schantz Affiliation: Jun. 19, 2026 The little guy needs every advantage ,
knowing how the money is working. Waiting half a years sounds. Bizarre

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Linda Schantz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Schantz Affiliation: Jun. 19, 2026 The little guy needs every advantage I. Knowing how the money is working. Waiting half a years sounds. Bizarre

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Linda Schock Gloner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Schock Gloner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please retain quarterly reporting and stiff penalties for fraud. Please protect us from the greedy corporations

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Linda Schu — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Schu Affiliation: Jun. 19, 2026 I am for keeping reporting quarterly- there is no reason to change this.
Linda Schu

Sent from my iPhone

Linda Schwab — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Schwab Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a retiree I rely on my investments to support my livelehood Quarterly investment reports provide valuable information to guide my financial decisions. I urge you to maintain these quarterly reports so I can continue to independently manage my finances

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Linda Sefton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Sefton Affiliation: Jun. 19, 2026 Keep quarterly reports

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Linda Sharpe — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Sharpe Affiliation: Jun. 19, 2026 I worked for a financial investment company for for 31 years. Quarterly reporting was essential for our clients. Now in retirement it is important to me individually. Please do not change the company quarterly reporting. Thank you

Sent from my iPhone

Linda Silberman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Silberman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

We need info to make informed decisions

Linda Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Smith Affiliation: Jun. 19, 2026 I will remove my money from you.

Mrs. Linda Smith

Sent from my iPad

Linda Stoeger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Stoeger Affiliation: Jun. 19, 2026 Citizens should not be kept in the dark on a company's activities for a six month period of time; the current quarterly reporting is the most beneficial to anyone looking to assess for investing. Keep what is already on the books. Linda Stoeger, Teacher

Sent from my iPhone

Linda Stoner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Stoner Affiliation: Jun. 19, 2026 My retirement that I have worked hard for all my life needs to stay with the quarterly returns. I cant afford to lose any monies by changing it to biannual reporting. Thanks you,
Linda Stoner

Linda Tarantino — Jun 19, 2026
Subject: S7 2026-15 Comments From: Linda Tarantino Affiliation: Jun. 19, 2026 I retired in 2016 with 33 years in the public administration field and during that entire time I worked hard and contributed as much money as I could into retirement funds, while raising a wonderful family. Today, I am counting on that money to live on during my retirement years.

I hope you will consider how this change will impact people like me who have worked so hard and long to get to the place we are today. We have worked hard, contributed to society, put our hard-earned money into a place where we thought would provide us with a retirement where we could thrive and live healthy lives.

Please do not change the quarterly reporting to every 6 months as it puts the money, I have worked so hard for in jeopardy.

Sincerely,

Linda Tarantino

Linda Todd Social Security recipient — Jun 19, 2026
Subject: File No. S7-2026-15 From: Linda Todd What's wrong with the transparent system currently in place since the 1950's??? Oh, yes! The Republicans are in power and they love secrecy above all else. Keep We The People in the dark.

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linda Tripp — Jun 19, 2026
Subject: S7-2026-15 Comments From: linda Tripp Affiliation: Jun. 19, 2026 No, retain quarterly reportingt

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Linda Vetters — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Vetters Affiliation: Jun. 19, 2026 Quarterly reporting keeps it transparent! Also keeps the reporter above board and honest. Keep these rules in place!

Linda Weiss — Jun 19, 2026
Subject: S7-2026-15 From: Linda Weiss Affiliation: Jun. 19, 2026 Reducing the mandatory reporting requirements only increases the opportunities for fraud and abuse. Hold CEOs accountable!
Linda Weiss, Taxpayer, Albany NY

Linda Whalen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Linda Whalen Affiliation: Jun. 19, 2026 Keep the quarterly disclosures!!!
Thank you,
Linda Whalen

Sent from my iPhone

Linda Workman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda Workman Affiliation: Jun. 19, 2026 Do not stop quarterly reporting! Our economy depends upon it!!!

Linda Yeates — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linda Yeates Affiliation: Jun. 19, 2026 Investigate who the beneficiaries are . If they are giving themselves the gain in the dark period they are wrong to do this? What gives them precedency?

Linda Yeates — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Linda Yeates Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
If you blackout the results how does the general public/ person know who or how they may be committing fraudulent activity? Are they making themselves a partial beneficiary?

Linda “Argo” Chaffee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Linda “Argo” Chaffee Affiliation: Jun. 19, 2026 I definitely prefer quarterly reporting as it helps me to keep abreast pod what is happening financially on a better scale. Linda Chaffee, retired, Georgia

Sent from my iPhone

Lindai Hill — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lindai Hill Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't leave investors flying blind without quarterly reporting. It will kill the markets even if insider trading continues. A stupid idea. Kill the bill

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Lindsay Cohen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lindsay Cohen Affiliation: Jun. 19, 2026 Keep the quarterlies!!!

Lindy Emm — Jun 19, 2026
Subject: S7-2026-15 From: Lindy Emm Affiliation: Jun. 19, 2026 Justice for ALL CRIMINALS; NO Matter Their Wealth Or Job !!!

Lindy Metz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lindy Metz Affiliation: Jun. 19, 2026 Reporting is clarity. REPORT! Every quarter.
Transparency matters.

Linnea Bradshaw — Jun 19, 2026
Subject: S7-2026-15 Comment From: Linnea Bradshaw Affiliation: Jun. 19, 2026 I cannot believe that you are letting public companies hide their statements for an additional 6 months per year, and only having to report twice, rather than quarterly. This hurts all investors, and once again, gives a handout to the rich. You should be ashamed of yourself for even proposing this rule.

LINSEY LOVE — Jun 19, 2026
Subject: S7-2026-15 Comment From: LINSEY LOVE Affiliation: Jun. 19, 2026 Heat the quarterly reporting we have to really keep our eyes on everyone. This is not right you need to make it quarterly do not change it. Please.
Linsey Love
loveheart358@gmail.com
Nashville Tennessee 37211

Lisa A de Vincent — Jun 19, 2026
Subject: S7-2026-15 From: Lisa A de Vincent Affiliation: Jun. 19, 2026 I think you know why we need quarterly reports. There is an over abundance of unethical business practices and we can't just hope people will do the right thing. Keep them accountable and honest.

Sent from my iPhone

Lisa Arter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa Arter Affiliation: Jun. 19, 2026 Stick to quarterly. I've worked too long and hard to lose money now - I'm old and need to live on it!
Lisa Arter in Iowa

Lisa Barone — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lisa Barone Affiliation: Jun. 19, 2026 Hello,

It is important to me that the SEC keep reporting quarterly. Quarterly reports are the best way for individual investors like me to have as much transparency as possible. Extending the reporting time from quarterly to semi-annually is of no benefit to anyone but corporations & corporate insiders.

Lengthening the time in between reporting could severely hinder my opportunities to manage my investments to the best of my ability if I am not receiving pertinent information to make informed decisions in a timely fashion. Extended time between reporting creates an unfair advantage to the company and a disadvantage to the investor.

As a retail investor nearing retirement, I rely on quarterly reports to make decisions about my current & my retirement savings!

Lisa Barone
Mortgage Loan Originator.

Lisa Bibeau — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa Bibeau Affiliation: Jun. 19, 2026 Reporting should be kept quarterly, if something goes wrong with your investment it will take up to six months to build before you even know what's going on.

Large corporations have other channels to monitor the markets. By changing the reporting to semi-annual this cuts out the average person ability to accurately monitor their investments. In turn this enhances investor decision-making, increases market efficiency, and lowers the cost of capital.

In Europe it has been proven that companies that switched to semi-annual reporting saw their trading liquidity fall, while those that kept quarterly reporting did not.

Accurate and timely information is critical to the stability of the financial markets.

Thank you
Lisa Bibeau

Lisa Burtis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa Burtis Affiliation: Jun. 19, 2026 Good morning,

Thank you for your commitment to carrying out the SEC's important regulatory responsibilities.

I am a mother of three grown sons, a mental health provider, and the CEO of a very small mental health therapy S-Corporation in Mendocino County, California. As I approach retirement, the stability and transparency of our financial markets are increasingly important to me, as a significant portion of my retirement security depends on the investments I have made over many years.

I have studied the arguments both for and against moving to a semi-annual reporting structure, as well as proposals for other reporting schedules. After reviewing these perspectives, I believe public companies can and should continue providing quarterly reporting while maintaining a focus on long-term planning and strategic growth.

In particular, I find the cost-based arguments for reducing reporting frequency less persuasive in today's environment. Businesses now have access to increasingly sophisticated technologies, including automation, advanced data management systems, and artificial intelligence tools that can streamline data collection, analysis, and reporting. These technological advances make financial reporting more efficient and accessible than ever before, reducing administrative burdens while enhancing transparency and accuracy.

Rather than reducing the frequency of reporting, I believe the SEC should encourage the thoughtful use of technology to improve the quality, timeliness, and accessibility of information available to investors. Regular quarterly reporting promotes market transparency, supports informed decision-making, and helps maintain investor confidence.

I am particularly concerned that an optional, rather than mandatory, quarterly reporting framework could introduce unnecessary uncertainty and volatility into the markets. Consistent reporting standards create a level playing field for investors and ensure that material information is disclosed in a predictable and timely manner.

For these reasons, I respectfully urge the SEC to withdraw its proposal to move to a semi-annual reporting structure with optional quarterly reporting and to maintain mandatory quarterly reporting requirements for public companies.

Respectfully submitted,

Lisa Larimer Burtis
Mendocino County, California

Sent from my iPad

Lisa Dance — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Dance Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposed rule will make it harder for investors and the public to access performance, risk, and ESG impact. At a time were, corporations focus on shareholder value at the expense of workers, communities, the environment, and democracy. We don't need further hiding of their performance. Quarterly reporting is protection for retail investors who don't have the resources and research to underdstand what a company is acrrually We actually need more transparecy not less particularly with new ways of fraud and stock manipulation so easy to implement.
I am firmly against the propsed rule. Do not adopt it.

Lisa Fields — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Fields Affiliation: Jun. 19, 2026 I want to keep the right to see what is going on with my investments quarterly. I am extremely against a change. Lisa Fields, retired teacher.

Lisa Gardo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Gardo Affiliation: Jun. 19, 2026 As a citizen I want to keep the reporting Quarterly, this change only benefits a small few we should be looking to benefit the majority

Sent from my iPhone

Lisa Hammermeister — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Hammermeister Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Hold them accountable. Don't trust them. A pass to cheat.

Lisa Hoffmann — Jun 19, 2026
Subject: S7-2026-15 From: Lisa Hoffmann Affiliation: Jun. 19, 2026 Lisa, Investor
I vote NO!
I believe that moving to semi annual reporting would be disastrous for investors because:
(1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.

Sent from Yahoo Mail for iPhone

Lisa Inks Disabled Voter — Jun 19, 2026
Subject: File No. S7-2026-15 From: Lisa Inks I want Quarterly Reports! Longer periods between reporting allows data/information to be hidden from me which makes it harder to course-correct in a timely manner. It’s imperative to provide quarterly reports to allow me to review the progress of my accounts over a short period of time. I’d prefer monthly reports. The old adage “out of sight, out of mind” is a very accurate description of how busy people often become oblivious to their investments. Everyone deserves 100% transparency regarding their money.

Lisa James — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa James Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose this because investors need more transparency not less. I rely on quarterly reports to make decisions about my investments. Who exactly is this for and how exactly does it help investors?

Lisa Kenion — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Kenion Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's destructive to have less information on the fiscal aspects of corporations. It just creates opportunities for corporations to be less than honest. Investors and the public have a right to know about the fiscal health of companies selling shares on the stock markets. Duh, this ain't rocket science, just good ole common sense and decency.

Lisa Kenion — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Kenion Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
People need information to know how to invest, duh. Why do you want to make that harder? Stupid

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Lisa Kirkwood — Jun 19, 2026
Subject: Keep it quarterly, or GO MONTHLY From: Lisa Kirkwood Affiliation: Jun. 19, 2026 My name is Lisa Kirkwood, I'm a teacher getting close to retirement, and I'm counting on my funds being there. In this era of instant information, I want MONTHLY reports! Please do not allow any less transparency than we already have. Thank you.

Lisa Martin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa Martin Affiliation: Jun. 19, 2026 Changing quarterly reporting to semi annually only benefits the company and has no added value for the consumer/investor.

Sent from my iPad

Lisa Meyer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Meyer Affiliation: Jun. 19, 2026 We want transparency and honesty from all companies. SEC, we need ethical quarterly reporting.

Lisa Meyer, Manufacturing Executive

Lisa Molnar — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lisa Molnar Affiliation: Jun. 19, 2026 Hello I am a 65 year old real estate appraiser who has worked hard to save for retirement. I am very concerned of the change to allow reporting to be cut in half. It has the potential for huge gains for insiders and losses for us the investors.
Thank you
Lisa Molnar
Ringwood, NJ

Lisa Monette home — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lisa Monette home Affiliation: Jun. 19, 2026 Transparency is key. Keep the reporting at quarterly intervals. The only thing accomplished by extending this interval is losing trust with the public and helping insiders to make more on their investments, while the average person loses out.

Thank you,
Lisa

Lisa Ofstedal — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Ofstedal Affiliation: Jun. 19, 2026 The SEC should protect ALL American cosumers, rich and poor.

Lisa Pittman — Jun 19, 2026
Subject: S7-2026-15 From: Lisa Pittman Affiliation: Jun. 19, 2026 I, Lisa Pittman, am a very concerned retired software developer in Plant City Florida that cannot believe this would even be considered ! Does the SEC have anyone who remembers the carnage that was done to ordinary Americans by allowing companies to steal money from them? Please look this information up because no one who knows how easy that makes it for millionaires to steal with no real repercussions. Please DO NOT changes the current rules, that would be unconscionable.

Lisa Raphaela — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Raphaela Affiliation: Jun. 19, 2026 ITo the Securities and Exchange Commission:
I have been investing in the stock market for decades. I won some and I lose some. I make my decisions based not only on outward performance but the quarterly disclosures and information I can readily read on every company I own stock in. Blindfolding is so we can't see what's going on and not getting timely disclosures is not only dishonest but dangerous. This kind of thinking could drive the markets to another breaking point and send stocks spiraling dangerously downward. We need honesty, transparency and good faith dealings with our investments.

Lisa Roddy — Jun 19, 2026
Subject: S7-2026-15 From: Lisa Roddy Affiliation: Jun. 19, 2026 We need to keep quartet reporting as the standard requirement to keep companies honest and to protect investors ! Lisa R., retired RN

Sent from my iPhone

Lisa Saperstein — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Saperstein Affiliation: Jun. 19, 2026 Quarterly reports are essential for investors!

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lisa schaible — Jun 19, 2026
Subject: S7-2026-15 From: lisa schaible Affiliation: Jun. 19, 2026 I'm an accountant and I believe this is a huge step backwards.
Accountability and disclosure are at the heart of quarterly filings. Without these, the ability to cheat or willfully ignore has greater risk. Another Enron is entirely possible. Do not change quarterly filings and signatures.

Lisa Schieve-Bowe — Jun 19, 2026

Subject: S7-2026-15 From: Lisa Schieve-Bowe Affiliation: Jun. 19, 2026 Accountability is paramount! I want to know what is going on and how businesses are managing monies! We want transparency!

Lisa Schieve-Bowe 🇺🇸

Lisa Scott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Scott Affiliation: Jun. 19, 2026 I am a nurse practitioner who has recently retired. My husband is also retired from his career as a mechanical engineer. We depend on our investments to pay our bills and sustain our lifestyle. We need more transparency from corporate finances not less. Large gaps in reporting only helps insiders and penalizes ordinary people like us. We are vehemently opposed to this change in reporting.

Lisa Showmaker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Showmaker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
💥TRANSPARENCY💥KEEP IT QUARTERLY💥
I am a Retail Investor and RELY ON QUARTERLY REPORTS for my Retirement.
LisaS
✌️❤️

Lisa Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Smith Affiliation: Jun. 19, 2026 You privileged white ****ing bastards! Suck a bag of dicks until you choke!

Lisa Sousa — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Sousa Affiliation: Jun. 19, 2026 Dear SEC,

I am writing to request that you continue sending the quarterly reports. As an investor, it is important for me to stay informed about the financial performance of the companies I invest in.

Thank you,

Lisa Sousa, International Flight Attendant

Lisa Trojan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa Trojan Affiliation: Jun. 19, 2026 Lisa Trojan, retired attorney, Landrum SC
My husband and I depend on our investments to support us now that we are retired. This change will devastate our buying power and lifestyle. We have been promised transparency by the current administration, but this suggests that the government and the SEC, who is supposed to help protect our investments, have something to hide. You work for the people, please do your job!

Lisa Trojan

Lisa turnbull — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lisa turnbull Affiliation: Jun. 19, 2026 SERIOUSLY WHAT IS WRONG WITH THE SEC! TAKING US BACKWARDS?

Lisa Vicek — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Vicek Affiliation: Jun. 19, 2026 I have vested interest in knowing how my investments are doing on a quarterly basis. I have to file taxes quarterly so why does this need to change. Please do not change the requirement on reporting.

Lisa Vinci — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lisa Vinci Affiliation: Jun. 19, 2026 Quarterly reports are what should stay in the U S A !!!

Sent from my iPhone

Lisaydee Serrano — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lisaydee Serrano Affiliation: Jun. 19, 2026 Quarterly reporting should remain intact. Reducing reporting to twice a year is not in the people's best interests.

Liz Brumm — Jun 19, 2026
Subject: S7-2026-15 From: Liz Brumm Affiliation: Jun. 19, 2026 This encourages corruption!! I knew people who lives were ruined by Enron ! Why would you ever agree to this ??? Don't fold to the pressures of those trying to corrupt our country!

Sent from my iPhone

Liz Cowdery — Jun 19, 2026
Subject: S7-2026-15 From: Liz Cowdery Affiliation: Jun. 19, 2026 We remember Enron and that cannot happen again. Four signatures from CEOs annually is what has saved us.

Sent from my iPhone

Liz Hitchens — Jun 19, 2026
Subject: S7-2026-15 Comments From: Liz Hitchens Affiliation: Jun. 19, 2026 Why? Allowing moe

time just allows the cheaters more time to hide money. Keep the quarterly filing. Keep the timeframe limited.

Sincerely

Merry Hitchens

Liz Kodzai — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Liz Kodzai Affiliation: Jun. 19, 2026 Quarterly reporting is the standard for keeping information as open and honest as possible. Please don't contribute to our descent into more shady behavior to enrich the low life's we already
have to deal with.

Yahoo Mail: Search, Organize, Conquer

Liz Ralston — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Liz Ralston Affiliation: Jun. 19, 2026 Reporting needs to remain on quarterly schedule!!
Thank you.

Sent from my iPhone. Please excuse typos.

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liz sigel — Jun 19, 2026
Subject: S7-2026-15 Comment From: liz sigel Affiliation: Jun. 19, 2026 Do not allow corporations to hide and alter their data. Human beings are more important than huge corporations. E. Sigel Retired

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Liz Ward — Jun 19, 2026
Subject: S7-2026-15 Comments From: Liz Ward Affiliation: Jun. 19, 2026 I am strongly opposed! This was the case between 1955 and 1970 and less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. Don't do it! Protect the investors!

Lj Hadley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lj Hadley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why the change? How hard is it to report quarterly? If it's not broken why are you trying to fix it? Leave it alone

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Lloyd Boatman — Jun 19, 2026
Subject: S7-2026-15 From: Lloyd Boatman Affiliation: Jun. 19, 2026 Keep it

Sent from my iPhone

Lloyd Szabo — Jun 19, 2026
Subject: S7-2026-15 From: Lloyd Szabo Affiliation: Jun. 19, 2026 L. D. Szabo, retired, Pleasanton, California. Absolutely no reason to change. Actually, if it was up to me they would have to report monthly. Not quarterly and certainly not less than that. Why exactly are you proposing this change? No reason for it and I think you know that. Just my opinion

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Logan Branam — Jun 19, 2026
Subject: S7-2026-15 Comment From: Logan Branam Affiliation: Jun. 19, 2026 Logan Branam. Chef. This is one more step in the direction of distrust that the American people already have towards big companies and big investors. This is a time where more transparency not less needs to be enacted. A move like this is going to further inflame tensions between the richer and poorer, specifically those trying to invest to actually attain or maintain a middle class position.

Sent from my iPhone

Logan Vijayaratnam Retired CFO — Jun 19, 2026
Subject: File No. S7-2026-15 From: Logan Vijayaratnam We are in a period where a convergence of technologies is going to require a step change in investments which is going to be made by companies in all sectors. Reducing the cadence of reporting and giving colour to shareholders will make it very difficult to assess the progress made for individual shareholders. It will also lead to the Finance industry to have an increased edge over individual investors which is already the case simply by making the time between reporting windows longer. Trading technologies already give an edge to institutional investors creating large amounts of volatility on a daily basis and one way of balancing this is to have more individual participation. The proposal will reduce the information available to individual shareholders and will also impact the transparency that has been spearheaded by the US SEC which in my opinion is one of several reasons that makes the US a preferred destination for investors. I urge you to maintain the quarterly reporting as it is today.

Lois Boldrini — Jun 19, 2026
Subject: Keep Quarterly Reporting From: Lois Boldrini Affiliation: Jun. 19, 2026 Quarterly reporting is necessary to keep ALL shareholders informed of a company's status. Less frequent reporting lends itself to suspicion around the health and financial wellbeing of companies. Less frequent reporting puts us as individuals at a distinct disadvantage in protecting ourselves from potential significant losses because of delayed reporting of potentially significant negative news. This is critically important as the majority of us now rely on investments for our retirement security in the face of the literal disappearance of company pensions, and the now-looming eventual insolvency of Social Security. Please continue to provide the regular and TIMELY transparency of quarterly reporting as

is!

Lois Boldrini
Field Applications Specialist
Delaware, OH

Sent from AT&T Yahoo Mail for iPhone

Lois Hughes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lois Hughes Affiliation: Jun. 19, 2026 Keep it at 3 months for the safety of investors.

Lois Hughes

Lois Kellogg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lois Kellogg Affiliation: Jun. 19, 2026 I don't support a change in reporting. I need to know the status of my investment portfolio every 3 months.

Lois Speckman — Jun 19, 2026
Subject: File No. S7-2026-15 From: Lois Speckman We need quarterly updates. 6 months is too long in between reports!

Lois Valencia — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lois Valencia Affiliation: Jun. 19, 2026 Lois Valencia retired financial adviser. Important for all investors to see what is happening to their money and make decisions on if they want to continue with the company.

Lois J. Valencia
Financial Planner
Heritage Financial Consultants, LLC 290 Pleasant Hill Road
Lewisberry, PA 17339
Direct: 717-938-6227 I Fax: 717-938-9584
Lois.Valencia@lfg.com www.HeritageConsultants.com

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If you do not want to receive future emails from me, please call me at 717-938-6227, email me at Lois.Valencia@lfg.com or write me at Lincoln Financial Advisors, 290 Pleasant Hill Rd, Lewisberry, PA 17339.

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CRN-2372054-010819

Lola Mola — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lola Mola Affiliation: Jun. 19, 2026 We are investing our future retirement in these companies, we deserve to know what is happening.

Lollie McIntire — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lollie McIntire Affiliation: Jun. 19, 2026 To the SEC:
I totally and completely disagree with companies reporting earnings only twice a year. Publicly traded companies owe the public accurate and timely accounting if they are to gain my trust, and/or my money. With all the financial
fraud occurring every second in this country, why would we want to give crooks more time and opportunity to commit their crimes? I believe this idea, to go back to an antiquated system of financial reporting, would only benefit people at the top levels of wealth in this country. These are people who have already skewed the the accumulation of wealth in the US to favor themselves, and not society as a whole. Their big companies don't deserve three months of non-accoutability if we want to keep them honest, and fair to the rest of us. I want to know that my investments are solid, and for that I need quarterly earnings reports. A lot can go wrong in six months if we let it.
Signed,
Linda McIntire
A middle class, hard working citizen who's future depends on my investments

---

Loni Duncan — Jun 19, 2026
Subject: S7-2026-15 From: Loni Duncan Affiliation: Jun. 19, 2026 I'm tired of these CEO's stealing money and getting away with it. Now our own President and his family are doing it. As a retired nurse I'm sick of them getting off scotfree.

Lora Robbins Pate — Jun 19, 2026
Subject: S7-2026-15 From: Lora Robbins Pate Affiliation: Jun. 19, 2026 Lora Pate. Retired. I beleive quarterly reporting is necessary. Those who lie should lose their jobs and serve prison time.

Loree TX — Jun 19, 2026
Subject: S7-2026-15 Comment From: Loree TX Affiliation: Jun. 19, 2026 We, as investors, need to see the quarterly reports because the powers that be have proven to be untrustworthy. Now, more than ever companies need to be as transparent as possible. Loree Bush RN retired.

Loren Simmons — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Loren Simmons Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosure statements informs my decisions about my investments. This information offers essential information about the health and stability of an investment opportunity.

Lorena Tellas — Jun 19, 2026
Subject: S7-2026-15 From: Lorena Tellas Affiliation: Jun. 19, 2026 We learned after Enron no one should be allowed to ignore the rules and not be held responsible . The quarterly check makes sure

it will not get out of hand and holds the CEO and CFO accountable for assuring accuracy in a proper and timely manner. Hold the current rules and regulations as they are.
Lorena Tellas
Milan Mi.

Sent from my iPhone

Lorenzo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lorenzo Affiliation: Jun. 19, 2026 I need for the quarterly reporting to stay intact. I do not trust corporations to do the thing if only reporting twice a year. This is 100% unacceptable and needs to be struck down before even being put forth for a vote. It is an abuse of power that corporations DO NOT NEED of WE THE PEOPLE are to continue to trusts in the institutions that WE ARE PUTTING OUR MONEY INTO. STOP THIS THIEVERY NOW.

Loretta Davison — Jun 19, 2026
Subject: S7-2026-15 Comments From: Loretta Davison Affiliation: Jun. 19, 2026 What is the reasoning for cutting reporting in half? Not saving money as we have spent billions on unnecessary wars , ballrooms, arches, repaving the rose garden, and reflecting pools to name a few.

Sent from my iPad

Loretta Spangler — Jun 19, 2026
Subject: S7-2026-15 From: Loretta Spangler Affiliation: Jun. 19, 2026 Accountable Execs keep everyone honest.

Lori — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Affiliation: Jun. 19, 2026 As an investor in the stock market, please maintain quarterly reporting. My whole entire retirement depends on it. There are no guaranteed pensions anymore. No Robber Barons!!!

Lori Barnett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Barnett Affiliation: Jun. 19, 2026 Continue a good and decent policy. This effort to hide half the earnings shows a bad intention to hide information.

Lori Certo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lori Certo Affiliation: Jun. 19, 2026 Lori Certo, retired RN. Keep it quartly! Keep CEO'S as honest as possible! We have lived and experienced enough dishonest, fraudulent CEO'S/companies who have stolen their employees invested money way too often and then just get their hands slapped. Trump has pardoned way too many of his friends who have been investigated, caught, charged, and found guilty by jury's. They were sent

to prison but released by one of the biggest offender, Trump.
Who was investigated and found guilty on over 30 fraudulent charges and basically got out of jail free because he was running for president. As a retired RN, worked 41 years, invested my money into 403B's, IRS's, Roth funds and earned a defined pension, I
saw and lived the downs of the stock market due to disgusting CEO'S/management's decisions to siphon money from company funds and destroy employees years of investments. Government worked hard placed controls to keep fraudulent people from destroying average
Americans investments. Never let give anyone the ability to create the economc havoc again! Keep their responsibility to report quartly! They have accountants and the money to keep accurate accounting of their income and investments and we the people need
protection from the growing greedy richest people. Keep quartly reporting!

Lori Certo

Yahoo Mail: Search, Organize, Conquer

Lori Cook — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lori Cook Affiliation: Jun. 19, 2026 What are you trying to hide!?

Lori Evans — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Evans Affiliation: Jun. 19, 2026 This is especially important to retired people such as myself as investors in these companies.
Lori Evans

Sent from my iPhone

Lori Fellers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lori Fellers Affiliation: Jun. 19, 2026 Please do not return to this failed reporting system that will not be good for our economy!

Sent from my iPhone

Lori G — Jun 19, 2026
Subject: S7-2026-15 From: Lori G Affiliation: Jun. 19, 2026 Quarterly reporting.

QUARTERLY REPORTING

QUARTERLY REPORTING!

NO LESS THAN QUARTERLY REPORTING!

Lori Gerads

Lori Garcia — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Garcia Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I believe quarterly reporting is necessary to allow investors to have a clear picture of the financials related to their stock holdings. Semiannually just isn't enough.

Lori Gleason — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lori Gleason Affiliation: Jun. 19, 2026 Have we forgotten ENRON? There's a reason we need quarterly reporting - NOW MORE THAN EVER!!!

Lori Gleason
Rome, NY

Lori Harcia — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Harcia Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I have invested for many years and appreciate quarterly reporting. It seems irresponsible to reduce this responsibility on the part of corporations.

Lori Jones — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Jones Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Consumers need to have the quarterly reports. In this world we have no trust and little faith that anyone has our best interests and we need the transparency

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Lori Mason — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Mason Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This puts the foxes in charge of the hen house. Small moneyed retired workers are already being used and abused by this system.
Don't let this happen. Quarterly reporting means there are few surprises to the financial system. Chaos is detrimental to the public good

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Lori Mathieu — Jun 19, 2026
Subject: S7-2026-15 From: Lori Mathieu Affiliation: Jun. 19, 2026 Accountability is paramount and we have seen too much fraud and corruption taking place currently, we cannot reduce the level that demands this requirement.

Sent from my iPhone

Lori OConnor — Jun 19, 2026
Subject: S7-2026-15 From: Lori OConnor Affiliation: Jun. 19, 2026 Keep these corporations honest and continue quarterly reporting. Stop helping the elites in this country to lie, steal and manipulate.
Lori OConnor, RN, Livonia MI

Sent from my iPhone

Lori Pearson-Wise — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Pearson-Wise Affiliation: Jun. 19, 2026 We do NOT need any more government-sanctioned fraud. We need quarterly reports!

Get Outlook for iOS

Lori R — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori R Affiliation: Jun. 19, 2026 Nix the retail robbery rule. It's corruption in the making.

Lori Salyers — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Salyers Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Corruption is at an all time high. We must stop it now. A country is only as strong as its constituents, most of them are sinking due to the corruption.

Lori Sherman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Sherman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The proposal to only have biannual disclosure from the SEC is not fair to investors like me. Quarterly disclosures provide more transparency and allow informed decision making concerning my investments. I am retiring in August and will rely heavily on these investments for income, so please keep the playing field more level and more fraud resistant for every day people like me by maintaining quarterly reporting.
Thank you,
Lori Sherman

Lori Spitzer — Jun 19, 2026
Subject: S7-2026-15 From: Lori Spitzer Affiliation: Jun. 19, 2026 I think this should occur quarterly, not only twice per year. These CEOs must account as regularly as possible.

Lori Sturges — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Sturges Affiliation: Jun. 19, 2026 The only reason to change quarterly reporting is deception and thievery. We won't stand for it! Keep your dirty money out of politics. WE WILL NEVER FORGET ENRON!!

Sent from my iPad

Lori Vera — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lori Vera Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I want quarterly reports.

Lori Walley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lori Walley Affiliation: Jun. 19, 2026 Unacceptable. I want access and info available on my investments immediately. I prefer monthly not even quarterly. Certainly not less info. Maybe I should just withdraw all funds if I am going to be kept in the dark for 6 months. Totally wrong to do with someone else's money.
Lori Walley

Sent from my iPhone

Lorie N — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lorie N Affiliation: Jun. 19, 2026 You must keep companies reporting quarterly. There needs to be transparent and truthful reporting from the companies people invest in. If not the opportunities for illegal corruption will
be to the detriment of the American people.

Lorie Narum
US Citizen and registered voter

Yahoo Mail: Search, Organize, Conquer

Lorie Talbott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lorie Talbott Affiliation: Jun. 19, 2026 I am a senior citizen finding it harder each month to live. We must stop losing the money we worked for to frivolous government spending. Keep your hands off of our money. If you continue to bleed us dry you will have more people needing government assistance. Look at the big picture here!
Lorie Talbott

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loripoulton — Jun 19, 2026
Subject: S7-2026-15 Comments From: loripoulton Affiliation: Jun. 19, 2026 Quarterly reporting is the

only way to truly keep on top of things and be able to make changes before end of tax year if necessary. Less transparency is never a good thing.
Regards
Lori

Sent from my Galaxy

Lorna McGowan-Smith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lorna McGowan-Smith Affiliation: Jun. 19, 2026 As investors, we are entitled to more information not less. Quarterly reports on companies are a vital way to make that happen. The last thing we need is more insider information being used by the top 1% of the wealthy in the United States, all the while keeping the rest of the world with limited information. We need to do everything we can to stop this!

Lorraine Diaz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lorraine Diaz Affiliation: Jun. 19, 2026 The quarterly reporting needs to continue to keep companies honest and open with their investors. Long stretches of time allow for financial engineering to occur to hide the facts.

Lorraine Fling — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lorraine Fling Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: It seems to me the only reason to decrease reporting to investors would be to steal our money one way or another. Why would you want to hide information unless it is for corruption? I might just take my money out of US market and put it somewhere else if this is done.

Lorree Gardener Milne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lorree Gardener Milne Affiliation: Jun. 19, 2026 My name is Lorree Gardener, I'm a humble musician and all business owners should be real people, not some vague corporate entity. The larger the company is, the more important transparency is. The wealthiest companies and individuals are getting away with paying the least amount of taxes and this is simply unfair.

Sent from my iPhone

Lorrie — Jun 19, 2026
Subject: S7-2026-15 From: Lorrie Affiliation: Jun. 19, 2026 As a Registered Nurse working hard to provide for my family, I should be secure in knowing that financial disclosures and ownership by big business remains as it is. Quarterly reporting is not a burden and requires accountability. Do not change the reporting to twice yearly.
Sincerely,
Lorrie Ramsey

Lou Vital — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lou Vital Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There should be full transparency to the public ALWAYS or it's just another way to move towards a totalitarian existence where fairness isn't a thing for anyone anymore

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Louie Rodriguez-Feliu — Jun 19, 2026
Subject: S7-2026-15 Comment From: Louie Rodriguez-Feliu Affiliation: Jun. 19, 2026 Stop the Greed.

Louis Banks — Jun 19, 2026
Subject: S7-2026-15 Comment From: Louis Banks Affiliation: Jun. 19, 2026 Not in market but this is a crime
Are you'll stoned or stupid no just greedy and underhanded

Sent from my iPhone

Louis Schwartz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Louis Schwartz Affiliation: Jun. 19, 2026 Quarterly reporting is in the interest of all shareholders

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Louise DELUCA — Jun 19, 2026
Subject: S7-2026-15 Comment From: Louise DELUCA Affiliation: Jun. 19, 2026 No
Keep companies accountable! Keep the quarterly reporting.

Louise Niemer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Louise Niemer Affiliation: Jun. 19, 2026 What are you hoping to hide by eliminating quarterly reporting? I can think of no other reason to do so.

Sent from my iPhone

Louise Roberts — Jun 19, 2026
Subject: S7-2026-15 Comments From: Louise Roberts Affiliation: Jun. 19, 2026 We the people need all the help we can get don't decrease the reporting!

Sincerely,
Louise Roberts
Gezlouize@Gmail.com

Louise Shirley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Louise Shirley Affiliation: Jun. 19, 2026 Dear Sirs/Madams:

Keep the financial reporting of public companies QUARTERLY! There will be less transparency if they change it to twice a year. I need to be able to make sound financial decisions about the public companies I own, and I DO NOT want to be behind on their financial health, while insiders have more current information. That wreaks of lack of transparency and honesty in reporting. NOT a good idea.

Sincerely,

Louise Shirley

Lourdes Brown — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lourdes Brown Affiliation: Jun. 19, 2026 Quarterly reporting is necessary and keeps investors informed. Companies need to be honest and transparent. Two reports a year is not enough!

Sincerely,

Lourdes Brown

Lourdes Tonarely — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lourdes Tonarely Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep quarterly disclosures. This information should not be reduced.

Lowell Sibley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lowell Sibley Affiliation: Jun. 19, 2026 More transparency is far better for everybody. Keeping open books for all to see is the honest way to do business!

Sent from my iPad

Luann Hendricks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Luann Hendricks Affiliation: Jun. 19, 2026 Quarterly reporting is extremely important in how we manage our portfolio!
It’s meant to be an important tool for stockholders!

Sent from my iPad

LuAnne Martin — Jun 19, 2026
Subject: S7-2026-15 Comment From: LuAnne Martin Affiliation: Jun. 19, 2026 LuAnne Martin, Retired Project Management Professional. Quarterly reports are a must. Do not change this requirement. Too much can be missed over six months. This lesson has been learned.

Sent from my iPhone

LuAnne Wells — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: LuAnne Wells Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Let's continue going forward in the USA, not backwards. The future is ahead of us, not behind us. We all have the need to know what's going on with our own money we have entrusted in your hands. thank you

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Luca Rolando — Jun 19, 2026
Subject: S7-2026-15 Comment From: Luca Rolando Affiliation: Jun. 19, 2026 Luca, director of planning for a public company. I find a 6 month window too large for a company to be accountable to its shareholders. A quarterly release provides the frequent accountability and transparency that would be diminished if such a large timeframe is allowed, given the speed of the modern markets.

Lucas Ayala — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lucas Ayala Affiliation: Jun. 19, 2026 Keep the reporting.

End remarks

Lucia Campbell — Jun 19, 2026
Subject: S7-2026-15 From: Lucia Campbell Affiliation: Jun. 19, 2026 Rules are there for reasons . Billions of them. Don't forget history or the economy will crash again ..

Lucia Umberger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lucia Umberger Affiliation: Jun. 19, 2026 You must keep reporting. My name is Lucia Umberger and I'm a disabled citizen born and raised in the United States. What's with all this corruption? Please consider honesty is the best policy! Thank you!

Sent from my iPhone

Lucinda Winterfield — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lucinda Winterfield Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors are entitled to transparency by the companies they invest in. We wouldn't buy a house without an inspection. We need to assess our gamble.

Lucy Graetz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lucy Graetz Affiliation: Jun. 19, 2026 As a retired SEC attorney in the Enforcement Division, I would like to add my name to the growing calls to continue quarterly reporting. Such reporting is key to providing Main Street investors with the minimal transparency needed to properly evaluate investments. And the burden of the cost to reporting companies should be outweighed by the responsibility of reporting companies to provide accurate and timely public information. Thank you, Lucy Graetz

Sent from my iPhone

Lucy Ray — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lucy Ray Affiliation: Jun. 19, 2026 I'm single, retired, and quarterly reports help me to make sure my investments are doing well. Inability to regularly track what I've worked all my life for would be a major problem.

Sent from my iPhone

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luis — Jun 19, 2026
Subject: S7-2026-15 Comment From: luis Affiliation: Jun. 19, 2026 Why investing the hell would you remove quarterly reporting? That is just straight bull.

LUISA Leiva — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: LUISA Leiva Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This is a terrible act!! We need more transparency not less! Please DO NOT pass this rule for "we the people"!
We the people are tired of the fraud and thievery within our government!!!!!

LURAH MAGEENEWGEN — Jun 19, 2026
Subject: Comment on S7-2026-15 From: LURAH MAGEENEWGEN Affiliation: Jun. 19, 2026 Not a good idea in the digital age.

Lurah Magee
W Real Estate
707-481-1725
lurahmagee@att.net

Luz E Benitez Delgado — Jun 19, 2026
Subject: S7-2026-15 From: Luz E Benitez Delgado Affiliation: Jun. 19, 2026 Dear SEC,

I am writing to express my concern regarding the need for greater corporate accountability in our country.

The Enron scandal caused immense suffering, leaving many people destitute or homeless. It is vital that we take the necessary steps to ensure such a situation never repeats itself. We need more accountability to protect citizens, not less.

Sincerely,

Luz Benitez

Lyn phillips — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lyn phillips Affiliation: Jun. 19, 2026 If it is MY money, then I have the right to know where it’s going and what is happening to it.
I do not MY MONEY hidden from me

Sent from my iPhone

Lyn Steger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lyn Steger Affiliation: Jun. 19, 2026 You need to keep quarterly postings. It is unfair to investors to keep this information from them

Lyn
Sent from my iPad

Lynda Anderson-Fisk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynda Anderson-Fisk Affiliation: Jun. 19, 2026 Lynda Anderson-Fisk, Retired, spellie5@hotmail.com. Spokane Valley, WA.

If quarterly reporting means higher returns, then that's definitely the way to go. Going to semi-annually would cause me to take my money elsewhere. I do not like not knowing what's happening to my investments.

Sent from my iPhone

Lynda Becker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lynda Becker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I've worked hard for my retirement savings. I expect truth in reporting on funds every quarter. Please don't back off the current requirements.

Respectfully
L Becker

Lynda Richter — Jun 19, 2026
Subject: S7-2026-15 From: Lynda Richter Affiliation: Jun. 19, 2026 Profit over people is evil. Eternity is a long time. Choose who you want to spend it with wisely.

Lynda Naatz Richter, MA, LPC, SAC
Licensed Professional Counselor
Consultant

Lynette Guillebeaux — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lynette Guillebeaux Affiliation: Jun. 19, 2026 Accountability and transparency STILL matters to some of us. In a time when cheating, skirting laws and integrity is at an all time low because crooks are running our government and want less oversight to cheat in public outloud and to our faces.

Lynette Guillebeaux, retired software engineer.

D. Lynette Guillebeaux
Web Specialist

Lynette Lambert — Jun 19, 2026
Subject: S7-2026-15 From: Lynette Lambert Affiliation: Jun. 19, 2026 Stephanie Hohman, Systems Designer - The quarterly reporting was put in place as a deterrent to fraud. The sheer number of business owners convicted for multi-miilion fraud that President Trump has pardoned in his second term alone proves that even with this regulation there are many who will take advantage of their fellow Americans. We cannot lower the barrier of transparency because the quarterly filings are important to the decisions of thousands of our citizens whose incomes are in dependent on investments.
Please keep this regulation in place to protect our citizens from fraud.

Lynn Bender — Jun 19, 2026
Subject: S7-2026-15 From: Lynn Bender Affiliation: Jun. 19, 2026 Keep the reporting just the way it is!!!!

Lynn Bissland — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynn Bissland Affiliation: Jun. 19, 2026 Transparency is vital especially to those of us that are retired. I worked hard for the money I have invested and I need to stay updated on hoe it is doing and not just quarterly reporting.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Lynn Duncan — Jun 19, 2026
Subject: File No. S7-2026-15 From: Lynn Duncan In today’s world where more and more corruption takes place, I don’t think it’s prudent to allow companies an extra 3 months to hide their financial status. Transparency should be a cornerstone of our financial industry.

Lynn E Eaton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lynn E Eaton Affiliation: Jun. 19, 2026 Lynn Eaton
Archivist
I am a person close to retirement and my investments are essential for living safely and with the ability to support myself. This reduces my options for adjustment. It also reduces confidence in both government and corporate transparency at a time of steep falls in trust and belief in the system.
Lynn Eaton
Archivist

Sent from my iPhone

Lynn Gerchy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynn Gerchy Affiliation: Jun. 19, 2026 The SEC needs to keep reporting Quarterly!! Why are wanting to mess with something that working great?

Yahoo Mail: Search, Organize, Conquer

Lynn Heider — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lynn Heider Affiliation: Jun. 19, 2026 The six-month reporting proposal is a wrong-headed approach that won't lead us to shared prosperity. It opens the door even wider to fraud, deception, and insider trading. Keep reporting requirements quarterly.
Lynn Heider
Self-made retiree
50 year taxpayer.

Sent from my iPhone

Lynn Johnson — Jun 19, 2026
Subject: S7-2026-15 From: Lynn Johnson Affiliation: Jun. 19, 2026 Keep CEOs on the hook for quarterly signatures. We aren't going back to the Enron situation that was an abomination for our country
and the cost was exorbitant. The average person loses.

Lynn Keller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynn Keller Affiliation: Jun. 19, 2026 Please do not change to semi-annual reporting of earnings and investments. We've changed for a reason. Please leave this one alone.

Lynn Keller

Lynn Knowles — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lynn Knowles Affiliation: Jun. 19, 2026 The penalty for submitting and signing a document that in incorrect should have consequences. And the document is only required FOUR times a year, not monthly. Keep the teeth in the SEC.

Sent from my iPad

Lynn Kosko — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lynn Kosko Affiliation: Jun. 19, 2026 Just stop ****ing around with our money. We're not big investors, but we deserve to know what's going on, in time to make adjustments.

Sent from my iPhone

Lynn Lamar — Jun 19, 2026
Subject: S7-2026-15 Comments From: Lynn Lamar Affiliation: Jun. 19, 2026 Deciphering the financial markets is hard enough for the average citizen who is trying to plan for a future without struggle. Don’t take away a valuable tool in quarterly reporting. Don’t make it easier for those who would cheat to cheat the rest of us.

Sent from my iPhone

Lynn Lang — Jun 19, 2026
Subject: S7-2026-15 From: Lynn Lang Affiliation: Jun. 19, 2026 I am Lynn Lang, a teacher in Maryland. Keep the reports Quarterly, I have to give report cards every 3 months as a teacher—so should the companies I have entrusted my future to by investing in their companies. I am a widow and dependent on my retirement accounts which are invested in the market. I am trusting experts to make decisions about my future with wisdom, which will be less wise with less data. Thanks, Lynn Lang

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Lynn Marr — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Marr Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is a terrible proposed rule change Please take the ethical and financially responsible action Do NOT ALLOW public companies to hide vital information
Thank you for your consideration of what's best for all of us, for not benefiting a few corporate and extremely wealthy individuals, at all of our expense.

Lynn Martin — Jun 19, 2026
Subject: S7-2026-15 From: Lynn Martin Affiliation: Jun. 19, 2026 The quarterly reporting needs to remain. Protect the American investors, not corporations.

Lynn Poglajen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Poglajen Affiliation: Jun. 19, 2026 As a retail investor, i rely on the quarterly reports! Do not allow this rule to change this. We need MORE disclosure from public companies, NOT LESS.

LYNN RICHMAN — Jun 19, 2026
Subject: S7-2026-15 Comments From: LYNN RICHMAN Affiliation: Jun. 19, 2026 Lynn Richman here, a retiree who has money in the markets. It doesn’t seem fair to change the time frame for reporting financial results, keeping us on the dark for six months at a time.

Sent from my iPhone

Lynn Roth — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynn Roth Affiliation: Jun. 19, 2026 Continue quarterly reporting for improved transparency.

The added burden to corporations is far outweighed by the improved transparency to the stockholders

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Lynn Rudberg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Rudberg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I depend on quarterly reports in order to monitor what is happening with my investments. This is a only a way for the wealthy to add to their bank accounts. Do not change reports to twice a year. Keep the quarterly reports and help the small investors like me.
Thank you.
Lynn Rudberg

Lynn Van Haren — Jun 19, 2026
Subject: S7-2026-15 From: Lynn Van Haren Affiliation: Jun. 19, 2026 It is necessary for quarterly reports to prevent fraud/corruption in US businesses

Get Outlook for iOS

Lynne Caniglia — Jun 19, 2026
Subject: S7-2026-15 Comment From: Lynne Caniglia Affiliation: Jun. 19, 2026 Too much fraud can happen for six months. Stop. We don’t need change.

Sent from my iPad

Lynne Fleming — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynne Fleming Affiliation: Jun. 19, 2026 Disclosing quarterly is a must for small investors. Do NOT change reporting rules.
Lynne Fleming, retired teacher

Lynne Gilliland — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Lynne Gilliland Affiliation: Jun. 19, 2026 Maintain quarterly reporting of publicly held companies. Yearly reporting leads to losses that are not sustainable for

moderate investors:. Thank you for your attention.
Lynne Gilliland
Rockingham VA and Mathias WV

LYNNE HOWELL — Jun 19, 2026
Subject: S7-2026-15 Comment From: LYNNE HOWELL Affiliation: Jun. 19, 2026 We the people have the right to full transparency…stop making rules for the crooked and the uber rich! We demand quarterly reporting

Sent from my iPad

Lynne Keller — Jun 19, 2026
Subject: S7-2026-15 From: Lynne Keller Affiliation: Jun. 19, 2026 Quarterly reporting not only acts as a gate keeper to keep companies and CEOs from hiding things, it is a valuable resource for investors to view what is happening and make financial decisions for the future. Do not end quarterly reporting.

Regards,
L.Kelller

Sent from my iPhone

Lynnea Hultkrantz — Jun 19, 2026
Subject: S7-2026-15 From: Lynnea Hultkrantz Affiliation: Jun. 19, 2026 Quarterly reporting with signatures is what will help keep the economy stable.

Sent from my iPhone

Lysted Assist from Lysted Support — Jun 19, 2026
Subject: Re: S7-2026-15 Comments From: Lysted Assist from Lysted Support Affiliation: Jun. 19, 2026 Hi Steve,
Your feedback is valuable, and your concern about maintaining quarterly reporting so you can track trends and adjust investments is clearly articulated and provides useful context for evaluating the proposal. Feedback like this is considered important input under our Terms, which refers to suggestions or comments about changes or enhancements to the service. [1]
If you need guidance on how to formally submit your opposition and comments regarding this proposal, please let me know and I can help direct you to the appropriate channels.

This answer was composed by Lysted Assist, Lysted Support's AI Agent.

M Blair — Jun 19, 2026

Subject: S7-2026-15 Comments From: M Blair Affiliation: Jun. 19, 2026 Michele Blair
Director Econ Dev and Ceo Port Auth

As a small shareholder of many new tech amd medical co's - It's imperative that i get see a part of the activity record directly reflects their stock performance. I oppose a change from quarterly.

Sent from my iPhone

M D — Jun 19, 2026
Subject: Comment on S7-2026-15 From: M D Affiliation: Jun. 19, 2026 Mari Shelby, American Citizen from Oregon. This proposed change matters at a time when corruption at the federal level is at a 60yr high. We the people EXPECT transparency! Corruption increases when transparency declines. There is enough corruption! We need MORE accountability NOT less. Stop appeasing the Billionaire class at the expense of the working class.

Sent from my iPhone

M Gant — Jun 19, 2026
Subject: S7-2026-15 Comments From: M Gant Affiliation: Jun. 19, 2026 Oh HELL NO! Actually because most corporations are run by greedy asshole CEOs, they should be reporting monthly! Corporations have a duty to society to make society better.

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m Howley — Jun 19, 2026
Subject: S7-2026-15 Comment From: m Howley Affiliation: Jun. 19, 2026 Marian Howley .. retail sales.. worked for corporatons for over 50yrs . PLEASE
.... Keep it Quarterly... those CEO'S will not be honest otherwise.

M KM — Jun 19, 2026
Subject: S7-2026-15 Comment From: M KM Affiliation: Jun. 19, 2026 My name is Mary Martinez. I wish I had had the inside scoop to sell my stock. My company was sold and my stock almost became worthless. Eliminating quarterly reporting will cause many others to lose money while watching entitled people get rich.
STOP quarterly reporting!

M Marshall — Jun 19, 2026
Subject: Comment on S7-2026-15 From: M Marshall Affiliation: Jun. 19, 2026 We must continue with quarterly reporting! Transparency is key. The SEC initiated it for all the right reasons, and the results have clearly been beneficial for us all.
Mary Marshall
Instructional Assistant
Nevada, USA

M Reese Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: M Reese As an individual investor in publicly traded companies, I need transparency as to the financial status of my investments, and tracking performance on a quarterly basis is necessary to maintain trust and/or make decisions that affect my place in the US economy.

M Royce — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: M Royce Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Transparency is always a good idea. With all the corruption currently in practice, let's not create any more ways to deceive the public. Quarterly reporting helps the retail investor make better decisions.

M Strang-Foster — Jun 19, 2026
Subject: S7-2026-15 Comment From: M Strang-Foster Affiliation: Jun. 19, 2026 Melva Strang-Foster Retiree
This matters to me and everyone else who has investments for retirement. We expect transparency in quarterly reporting to protect our investments. Do not eliminate quarterly reporting requirements.

Melva Strang-Foster

M SUSAN BRADLEY — Jun 19, 2026
Subject: S7-2026-15 Comments From: M SUSAN BRADLEY Affiliation: Jun. 19, 2026 Keep the system of quarterly reporting

Susan

M Turner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: M Turner Affiliation: Jun. 19, 2026 As an investor, it is vital that businesses continue quarterly reports so we investors have the information needed to make sound financial decisions.
Thank you.
Marian Turner, Boone, NC

M. Washington — Jun 19, 2026
Subject: S7-2026-15 Comment From: M. Washington Affiliation: Jun. 19, 2026 Quarterly reporting isn't even that transparent, but we the people think it's better than your proposal. We'll pull all our

investments if you cut back. Not a threat but a promise.

M.J.Pollard — Jun 19, 2026
Subject: Comment on S7-2026-15 From: M.J.Pollard Affiliation: Jun. 19, 2026 Simply put: Keep quarter reporting.
Thanks
Matt pollard
Moscow Idaho

Sent through the aether (R-O-R')

Ma pinkpout — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ma pinkpout Affiliation: Jun. 19, 2026 I'd make them monthly on reporting, but do not change the quarterly reporting. It would be disastrous. Thank you.

Macon & Mary Lou Roemer Retired educators — Jun 19, 2026
Subject: File No. S7-2026-15 From: Macon & Mary Lou Roemer It is critical , not only for us, but for everyone who has worked all their lives to save, for the quarterly reporting rule to remain in effect. We are both retired educators. We raised two children. We have grandchildren. We have a dependent elderly family member for whose care we are now being required to private pay. While we are better situated than some, the reduction in our savings and investments that would likely happen with twice yearly reporting could devastate our finances for the rest of our lives. Please have quarterly reporting remain in place.

MAG Auzenne Guillory — Jun 19, 2026
Subject: S7-2026-15 Comments From: MAG Auzenne Guillory Affiliation: Jun. 19, 2026 Absolutely not!! Another effort to keep the push the average American further into the dark abyss!! QUARTERLY reports must remain!!
Monica GUILLORY
Retired/And back at work!!!

Sent from my iPhone

Maggie Andersen — Jun 19, 2026
Subject: S7-2026-15 From: Maggie Andersen Affiliation: Jun. 19, 2026 Why are you making everything less safe. It's wrong. Greed has taken over.

Maggie Calhoon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Maggie Calhoon Affiliation: Jun. 19, 2026 Please stop ****ing with everything grow some balls and do something!!!

Sent from my iPhone

Maggie Dine-Jergens — Jun 19, 2026
Subject: S7-2026-15 Comments From: Maggie Dine-Jergens Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

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magicfarmer — Jun 19, 2026
Subject: S7-2026-15 Comment From: magicfarmer Affiliation: Jun. 19, 2026 Not a good look.... Don't roll back rules that were put in place to protect us.

Sent from my Verizon, Samsung Galaxy smartphone

Mahlon Hunt — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mahlon Hunt Affiliation: Jun. 19, 2026 I believe it should remain at quarterly reporting

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Main — Jun 19, 2026
Subject: S7-2026-15 Comment From: Main Affiliation: Jun. 19, 2026 Quarterly reports were started for a reason. They keep companies honest and accountable to all investors. Moving to biannual reports disadvantages individuals. Time and time again the interests of individuals fall while those with power and wealth have access to resources and means to have insight we do not. This proposal is not fair or equitable for individual investors and needs to be reconsidered.
Leann Li
Sent from my iPad

Maire Wahosi — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maire Wahosi Affiliation: Jun. 19, 2026 To the SEC Commission
Societies for centuries have understood the importance of using transparency and oversight as tools to ensure the integrity of governments and corporations.
Allowing for less reporting is a gateway to corruption. You should know this and you should value

your role in protecting the public from corruption that tears at institutional trust. Your Commission should be tightening oversight not lessening.
It is not in the best interest of the public to hide vital information please keep quarterly disclosures!

Mairead Murray — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mairead Murray Affiliation: Jun. 19, 2026 Quarterly reporting is essential to keeping up with Investments and the trends! Why change this?

Máireád Murray

Malcom Adside — Jun 19, 2026
Subject: S7-2026-15 Comments From: Malcom Adside Affiliation: Jun. 19, 2026 Quarterly reporting is essential. I am an investor and I would not be in favor of less frequent reporting.

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mamurph — Jun 19, 2026
Subject: S7-2026-15 Comment From: mamurph Affiliation: Jun. 19, 2026 Security & Exchange Commission Members,

I have spent 60+ years of my life working for companies who followed common sense laws, official policies and fair business practices which made them great companies for this nation.
I strongly support the status quo in requiring quarterly reporting rules so we continue to make companies transparent in their ownership and financial condition now and in their future so other companies that are doing business with or for them can have statistics and financial information available to plan for everyone's future planning goals!

DO NOT CHANGE THE RULES!!!

Respectfully,
Michael Murphy
Retired Vice President

Mandy Elgan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mandy Elgan Affiliation: Jun. 19, 2026 Results should continue to be reported each quarter.

Sent from my iPhone

Manisha J — Jun 19, 2026
Subject: S7-2026-15 Comment From: Manisha J Affiliation: Jun. 19, 2026 Do not stop quarterly reporting!!!

Get Outlook for Android

Mara Hilderman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mara Hilderman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Dear Sir/Madam:
As a former analyst with Moody's Investors, I believe your proposal is a catastrophe for investors. It is already extremely difficult to accurately predict a bank or broker dealer failure. The elimination of quarterlies would make it impossible. The average investor would not know until the doors closed. This is designed to save corporations a small amount of money in reporting requirements at the expense of investors. For once, do not do the bidding of any corporation that asks you for a reporting break. Your job is to protect citizens' investments, not protect corporations.

Mara Hilderman

Marbry Hardin Software engineer — Jun 19, 2026
Subject: File No. S7-2026-15 From: Marbry Hardin Especially in light of the issues with companies like Enron, or Century Link (Lumen) which I actually lost money on because of their mis-reporting this seems to be a particularly bad idea to loosen those reporting requirements. It seems this could only increase the severity and extent of any damage when such deceptions are inevitably discovered. Please reconsider and ditch this change to lengthen required reporting intervals. We all know that "optional" == "not required" == "what can I get away with".

MARC COFFINER — Jun 19, 2026
Subject: S7-2026-15 Comment From: MARC COFFINER Affiliation: Jun. 19, 2026 No!! We need transparency.

Sent from my iPhone

Marc Doten — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marc Doten Affiliation: Jun. 19, 2026 Keep quarterly financial reporting every three months!
Transparency is the key to a healthy market.

Marc Gordon — Jun 19, 2026
Subject: S7-2026-15 From: Marc Gordon Affiliation: Jun. 19, 2026 I support maintaining the current requirement for quarterly reporting and CEO certification of the accuracy of quarterly reports. Reducing the frequency of corporate reporting will lead to increased speculation and potentially fraud in the markets. As a retiree, the security of my investments is especially important to me.

Marc Gordon
Brooklyn, NY

Marc Keelor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marc Keelor Affiliation: Jun. 19, 2026 Stop this before it is too late! This is corruption! The individual will be deceived and their investments will vanish. This is deception!

Marc Lansden — Jun 19, 2026
Subject: S7-2026-15 From: Marc Lansden Affiliation: Jun. 19, 2026 What possible reason is there to reduce the requirement and increase the risk of fraud. I thought the current administration was all about protecting against fraud. This is a big mistake.

Sent from my iPhone

Marc Parsons — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marc Parsons Affiliation: Jun. 19, 2026 SEC,

There is absolutely no reason of benefit to individual shareholders to reduce the amount of corporate reporting.

As a shareholder it is our right, and was part of the agreement in choosing to invest in companies, to have timely visibility into the performance of the companies we support.

Please keep the quarterly reporting, as it is now, and should remain.

Thank you.

Marc Parsons
Architect.
Shareholder.

...

Marc S. Turner — Jun 19, 2026
Subject: S7-2026-15 From: Marc S. Turner Affiliation: Jun. 19, 2026 Save Quart Quarterly Reporting

Sent from my iPhone

Marc Sambuchino — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marc Sambuchino Affiliation: Jun. 19, 2026 What there's no

way this should happen leave this alone !

Marcelin Madueno — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marcelin Madueno Affiliation: Jun. 19, 2026 Our country has lost its integrity and becoming ethically and morally bankrupt due to the current, consistently corrupt!!! administration's behavior. DO NOT stop the SEC's quarterly reporting!

Sent from my iPhone

Marcia Fenlon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marcia Fenlon Affiliation: Jun. 19, 2026 Marcia Fuller-Fenlon, Tax Professional, Economist, Catonsville, MD. Please continue quarterly reporting so that transparency can provide investors with more information regarding their investments.

Marcia Mowinckel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marcia Mowinckel Affiliation: Jun. 19, 2026 Public company should be public. Period. Transparent at all times. Otherwise they are crooks. Don't enable crooks.

Sent from my iPhone

Marcia Smile — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marcia Smile Affiliation: Jun. 19, 2026 Nothing to hide. Open your books. Don't follow trump down the rabbit hole. Be ethical

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Marcie — Jun 19, 2026
Subject: S7-2026-15 From: Marcie Affiliation: Jun. 19, 2026 Accountability is key! White collar crime is at an all time high! It is destroying our economy.

Marcie Dick
marciejdick@gmail.com

314-805-0083

Marcie Frost, Chief Executive Officer, California Public Employees' Retirement System (CalPERS)

— Jun 19, 2026

California Public Employees' Retirement System
Executive Office
400 Q Street, Sacramento, CA 95811 IPhone: (916) 795-3829 I Fax: (916) 795-3410
888 CalPERS (or 888-225-7377) I TTY: (877) 249-7442 I www.calpers.ca.gov

Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

June 19, 2026

Subject: Proposed Rule on Semiannual Reporting, File No. S7-2026-15

Dear Secretary Countryman,

On behalf of the California Public Employees' Retirement System (CalPERS), we appreciate the opportunity to provide comments on the U.S. Securities and Exchange Commission's (SEC or Commission) proposed rule to allow companies to file semiannual reports on the new Form 10-S in lieu of quarterly reports on Form 10-Q.

As the largest public defined benefit pension fund in the United States, CalPERS manages approximately $600 billion in global assets on behalf of nearly 2.4 million members. We seek long-term and sustainable returns through efficient capital allocation and stewardship in line with our fiduciary duty.

CalPERS respectfully but strongly urges the Commission to withdraw the proposed amendments and retain its existing quarterly reporting framework for all domestic registrants. The current periodic reporting cadence, which has been in place since 1970, is foundational to the depth, liquidity, and integrity of U.S. public markets and is directly relied upon by CalPERS and many similarly situated long-term investors to fulfill our fiduciary duties. Reducing the frequency of mandatory periodic reporting will not, in our view, meaningfully advance the Commission's stated objective of encouraging companies to go and stay public. Instead, we believe it will reduce transparency, widen information asymmetry, and weaken accountability between management and shareholders.

If the Commission's objective is to lengthen corporate decision-making horizons, then the more effective and well-targeted lever, as we have urged in prior comment letters, is to discourage the voluntary issuance of forward quarterly earnings guidance, not to dilute the historical financial reporting on which investors depend.

CalPERS has long believed that timely, comparable, and decision-useful financial disclosure is the bedrock of the U.S. capital markets. In our 2019 comment letter responding to the Commission's request for comment on earnings releases and quarterly reports (File No. S7-26-18), CalPERS provided "a strong endorsement for the existing framework of quarterly and annual reporting," and we reaffirm that position today.1

Quarterly reporting performs several functions that semiannual reporting cannot replicate:

• Quarterly reporting reduces information asymmetry. Mandatory quarterly disclosure ensures material financial information reaches all investors on the same timely cadence, narrowing the gap between informed insiders and the broader investing public.

Doubling the interval between reports widens that gap and increases the likelihood that markets price securities on selective disclosure, rumor, or alternative-data signals available only to a subset of participants.

• Quarterly reporting enables trend analysis and risk monitoring. Long-term investors, like CalPERS, rely on quarterly data to observe operating trends and identify emerging risks. Four data points per year materially improve trend identification compared with two; semiannual data is too coarse to detect inflection points in revenue, margins, working capital, or leverage before they become material to valuation.

• Quarterly reporting mitigates a dangerous gap in semiannual reporting. Proponents of

the proposed amendments often point to foreign jurisdictions—such as the United Kingdom, Australia, or the European Union—as successful models of semiannual reporting. However, this comparison relies on a fundamentally flawed equivalence of underlying legal frameworks. Those markets pair semiannual periodic reporting with principles-based continuous disclosure requirements that mandate the immediate public release of any material information. In contrast, the U.S. disclosure requirements rely heavily on the specific, itemized triggers of Form 8-K for intra-period updates. Superimposing a semiannual cadence onto the existing U.S. framework is likely to create a significant disclosure loophole. Under the proposed rule, management could legally embargo material but non-8-K-triggering developments—such as severe margin compression, deteriorating sales trends, or shifting competitive dynamics—for up to six months. Depriving the market of this information until the next Form 10-S filing is directly contrary to the Commission's mandate to protect investors and maintain fair, orderly, and efficient markets.

• Quarterly reporting prevents the erosion of peer comparability. Because the SEC's proposal allows companies to elect their reporting frequency annually, it is likely to severely fragment the disclosure landscape. If some companies in a certain sector continue reporting quarterly while others shift to semiannual reporting, investors will lose the ability to accurately benchmark performance, compare relative risk, and perform fundamental analysis across peers.

1 CalPERS (2019) Request for Comment on Earnings Release and Quarterly Reporting; Release No. 3310588,
available at: https://www.sec.gov/comments/s7-26-18/s72618-5177735-183529.pdf

• Quarterly reporting supports fiduciary duty. CalPERS has a fiduciary obligation to administer assets prudently on behalf of beneficiaries, which requires the most timely and accurate financial information reasonably available. We believe a disclosure framework permitting large public companies to go up to nine months between full periodic reports is incompatible with that standard.

• Quarterly reporting supports proxy voting and active ownership. Most U.S. public companies hold their Annual General Meetings in the spring. Under a quarterly system, Q1 data is generally available to inform proxy voting decisions. Under a semiannual system, investors would routinely be forced to vote on director elections, executive compensation (Say-on-Pay), and critical shareholder proposals based on stale, year-end data that is five or six months old. Semiannual reporting could impair shareholder oversight.

• Quarterly reporting deters fraud and supports internal control integrity. More frequent reporting creates more frequent reconciliation cycles, auditor reviews, and opportunities for management, audit committees, and external auditors to identify errors and control deficiencies. Reducing these checkpoints risks longer periods during which fraud or earnings management goes undetected.

A longer-term focus on curbing forward quarterly earnings guidance would be more effective than reducing periodic reporting. To the extent the Commission's motivation is to encourage longer-term decision-making by issuers, the most direct and effective lever, as both CalPERS noted in its 2019 comment letter and the Council of Institutional Investors urged in its parallel submission that year, is to discourage the voluntary issuance of forward quarterly earnings guidance, not to weaken the historical reporting that investors rely on.2

Forward quarterly earnings guidance (not historical quarterly reporting) is the practice most credibly associated with managerial focus on near-term earnings targets, with the documented “meet-or-beat” dynamics that distort accruals, with deferred research and development outlays, and with end-of-quarter discounting and channel-stuffing. Historical periodic reporting tells investors what happened in the past quarter whereas forward guidance commits

management publicly to a near-term earnings outcome and shapes operating decisions accordingly.
In conclusion, CalPERS respectfully urges the Commission to withdraw the proposed amendments and to retain its existing quarterly periodic reporting framework on Form 10-Q. The case for reducing reporting frequency is not supported by the available evidence; the costs to investor protection and market liquidity are real and material; and the underlying objective of encouraging long-term corporate decision-making is more effectively pursued through measures directed at voluntary forward earnings guidance rather than at historical financial reporting.
2 CII (2019) Comment Letter: File No. S7-26-18, available at:
https://www.cii.org/files/issues_and_advocacy/correspondence/2019/March%2021,
%202019%20letter%20to%20
SEC%20on%20RFC%20(final).pdf

Thank you for the opportunity to share our comments. Please do not hesitate to contact Travis Antoniono, Investment Director, Sustainable Investments, at (916) 795-2238, or Danny Brown, Chief of our Legislative Affairs Division, at (916) 795-2565, if we can be of any assistance.
Sincerely,
Marcie Frost
Chief Executive Officer

Marcus Richardson — Jun 19, 2026
Subject: S7-2026-15 From: Marcus Richardson Affiliation: Jun. 19, 2026 Please keep current reporting quarterly and protect investors.

Marcus Richardson

Marcus Tan Creti — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marcus Tan Creti Affiliation: Jun. 19, 2026 It should be monthly reporting. Tell them to go private if they don’t want to report.

Sent from my iPhone

Marcy Puklin — Jun 19, 2026
Subject: S7-2026-15 From: Marcy Puklin Affiliation: Jun. 19, 2026 The CEO is the MOST important person to show transparency as he/she must set the example for everyone else. CEO's who take money based on profits of the company and then do slimy deals to increase profitability are the worst.
SET THE EXAMPLE FOR THE PEOPLE WHO ARE WATCHING YOU TO GUIDE THEIR BEHAVIORS.
If ceo's are slimy their emloyees will as well.

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marcy.crawford — Jun 19, 2026

Subject: S7-2026-15 From: marcy.crawford Affiliation: Jun. 19, 2026 Requiring signatures of CEOs and CFOs on quarterly reports does not prevent fraud, but it does require knowledge and accountability on the part of those ultimately responsible for accurate information. Semi-annually is not sufficient. Why require quarterly reports at all if they don't need to be complete, accurate and truthful, as certified by top management?

Those in the SEC putting forth the change from quarterly to semi-annually should have a chat with some professional asset managers. These professionals would like tighter controls, if changes are to be made, not loosening!

I hope you are getting thousands of these emails. THIS PROPOSED CHANGE SHOULD NOT HAPPEN. It helps no one and could hurt millions of investors! Do the right thing!

Sent from my Galaxy

Margaret A Drew — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margaret A Drew Affiliation: Jun. 19, 2026 Quarterly reporting needs to continue. There is no reason to change this rule if there is nothing to hide!!

Sent from my iPhone

Margaret Amoss — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Amoss Affiliation: Jun. 19, 2026 It is so important for publicly traded companies to report quarterly on their financial status. It is not fair to regular people who own stocks to not know for six month stretches what is going on with the companies they own stocks in. We need and want to be informed as to what's going on.

Margaret Amoss

Margaret Arthur — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Arthur Affiliation: Jun. 19, 2026 Please do the right thing for the "little guy". There is already too much fraud using the quarterly system!!

Margaret Ashmore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margaret Ashmore Affiliation: Jun. 19, 2026 This is an unethical & unwise choice for the health of the American economy.
Margaret R Ashmore
Retired
Investor

Sent from my iPhone

Margaret Brown — Jun 19, 2026
Subject: S7-2026-15 From: Margaret Brown Affiliation: Jun. 19, 2026 After Enron, I saw senior leadership of my employer take financial reporting much more serious with their name attached. To loosen the requirements would be wrong. These companies operate with other people's money and need to be held accountable. RETAIN QUARTERLY FINANCIAL REPORTING WITH SIGNATURES!

Sent from my iPhone

Margaret Cruz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Cruz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is no reason to change reporting rules. We need transparency in investments and the SEC should keep reporting every quarter.

Margaret Daly — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Daly Affiliation: Jun. 19, 2026 M. Daly, retired.. As an ordinary citizen I'm tired of paying higher taxes when corporations pay very little. They are already getting away with murder, they need to be made to give quarterly reports. Try to keep them honest, if there is such a thing.

Margaret DenBeste — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Margaret DenBeste Affiliation: Jun. 19, 2026 I'm 81 years old and have worked hard for what I have. Please keep the reporting quarterly—don't repeat what happened starting in 1955.
Margaret DenBeste, retired, Perry, IA

Sent from my iPhone

Margaret Ensminger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Ensminger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please stand up for investors. Don't let us be screwed out of our life savings.

Margaret Hill — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Hill Affiliation: Jun. 19, 2026 This needs the stay on top of things. No 6 months deal for companies!!!!

Margaret Janowsky — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margaret Janowsky Affiliation: Jun. 19, 2026 Quarterly reporting is important for investors who rely on this information to keep their retirement investments safe. The market changes so fast, even quarterly reporting seems behind - please don't change to even older news (6 mo.s) coming out. Margaret Janowsky, small business owner

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Margaret Kotts — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margaret Kotts Affiliation: Jun. 19, 2026 Another scam to protect the guilty. In fact it should be monthly. 3 months is a long time and easy to mess with the books as well. Enron, and those responsible for the housing crisis and All their cronies would have been caught earlier were they made to do monthly reporting. They need to pay back the loss not consumers. They are the ones that f***** u* not us. They knew exactly what they were and are doing. So tired of the people of the united states having to pay for other people's intentional thievery.

Margaret Lineweaver — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Lineweaver Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Integrity, accountability, transparency.

Margaret McCarthy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margaret McCarthy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a single retired woman I depend on my investment income. Quarterly reports help me make timely informed decisions about my investments. Please keep the reports quarterly.

Margaret Milliron — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Margaret Milliron Affiliation: Jun. 19, 2026 NO!

Sent from my iPhone

Margaret Pyle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Pyle Affiliation: Jun. 19, 2026 Companies need to stay transparent. They need to keep reporting quarterly.

Margaret Shaffer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Shaffer Affiliation: Jun. 19, 2026 As a retired CPA, I know the importance of timely, accurate financial reporting so businesses know how they're doing financially and can quickly make adjustments to operations as needed. Timely reporting is the backbone of solid financial management. Keep SEC reporting quarterly so investors have timely information on which to base decisions, and to detect possible irregularities in a timely manner. Margaret Shaffer, CPA, retired Financial Manager

Sent from my iPhone

Margaret Shallcross — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margaret Shallcross Affiliation: Jun. 19, 2026 Margaret Shallcross. Retired. You should be doubling down on reporting and disclosure. That's YOUR JOB.

Margaret Wilmoth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margaret Wilmoth Affiliation: Jun. 19, 2026 Quarterly reporting keeps investors honest. Keep it. Quarterly reporting helps my financial advisor manage my portfolio to my best advantage. Keep it. Quarterly reporting is essential to Americans financial health. Keep it.

Dr. Peggy Chamberlain Wilmoth

Sent from my iPhone

Margarita W Carter — Jun 19, 2026
Subject: S7-2026-15 From: Margarita W Carter Affiliation: Jun. 19, 2026 The US does not need an Enron repeat. Investors rely heavily on the quarterly reports. Dropping the requirement to 2 filings per year is insane. Why would the SEC even entertain the thought of this? --Margarita Carter, Sys analyst, North Carolina

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margarita ward — Jun 19, 2026
Subject: S7-2026-15 Comment From: margarita ward Affiliation: Jun. 19, 2026 Margarita Ward. Quarterly reporting needs to stay in place to keep companies accountable

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Margie — Jun 19, 2026

Subject: S7-2026-15 Comments From: Margie Affiliation: Jun. 19, 2026 Enough already! No more money grabs by the elite a**es trying to rob us normal folk blind. I am close to where I should be retiring but will never be able to, while the 1% get more and more wealthy. Moving away from quarterly reporting does NOT support the American dream, it creates a nightmare.

Margie McWilliams, Losing
my job in 12 days due to this horrendous economy, Frederick County MD.

Margie Canham — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margie Canham Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposed new ruling is bad for all investors but especially for senior citizens, as ourselves. Please leave the quarterly reporting intact so that my husband and I can discuss the options with our financial advisor on the same schedule as we have always done, every quarter!
Thank you,
Margie Canham
Wisconsin Residents

Margie Gibbons — Jun 19, 2026
Subject: File No. S7-2026-15 From: Margie Gibbons I object! SEC is relied upon to protect the lowly stockholder. Cutting half the required filings serves corporate interests not the investing public. Kindly focus on the public good.

MARGIE NASH — Jun 19, 2026
Subject: S7-2026-15 From: MARGIE NASH Affiliation: Jun. 19, 2026 Keep it Quarterly. Till ALL the current money from Fraudsters have been recovered,(in past 10 years alone).

Sent from my iPhone

Margie O'Hern — Jun 19, 2026
Subject: S7-2026-15 From: Margie O'Hern Affiliation: Jun. 19, 2026 Margie OHern, sales representative, Fogelsville. PA 18051. We need strong laws to monitor the people who once bankrupted many Americans.

Sent from my iPhone

Margie Thiele — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Margie Thiele Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We, the American people are sick and tired of politicians living double standards,getting rich from crooked deals when if WE did this you'd prosecute us and jail us, immediately.
Companies must be held accountable to their actions, as as their CEOs.

Margita Rudovic — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margita Rudovic Affiliation: Jun. 19, 2026 Transparency transparency transparency! Keep the reports quarterly!

Margo Bishop — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margo Bishop Affiliation: Jun. 19, 2026 No way

Sent from my iPhone

Margo HILL — Jun 19, 2026
Subject: S7-2026-15 Comment From: Margo HILL Affiliation: Jun. 19, 2026 It's not fair, nor should it be legal for lawyers, top investors, analysts, etc., to see what's going on inside a companies financials, P/E ratios, etc., while smaller, everyday investors get shut out 6 months at a time. A time that could potentially make all the difference in the world for mid to small time investors. This would further the ever widening chasm between the 1% and the rest of the population. Blacking out the performance of just one company or one fund could potentially bankrupt someone who has so little already, or those who rely on their dividends to live. I vote a HUGE FAT NO to the SEC blacking out any funds or stocks for 6 months.

They are not Gods, nor should they get treated as such.

Most Sincerely,

Marjorie Hill

Margo Yntema — Jun 19, 2026
Subject: S7-2026-15 Comments From: Margo Yntema Affiliation: Jun. 19, 2026 Keeping financial reports quarterly is important, to safeguard investments. I am a retired RN, living on fixed income, and appreciate the monthly reports I receive from my investment company. Thank you for your attention, Margo Yntema

Sent from my iPhone

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marguerite foster — Jun 19, 2026
Subject: Comment on S7-2026-15 From: marguerite foster Affiliation: Jun. 19, 2026 I vehemently support maintaining quarterly reporting.

Thank you

Marguerite Foster

Marguerite Portagallo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marguerite Portagallo Affiliation: Jun. 19, 2026 Re: File No. S7-2026-15 — Optional Semiannual Reporting

To the Securities and Exchange Commission:

I am an individual retail investor and I oppose the proposed rule that would permit public companies to replace quarterly reporting with semiannual reporting.

As a retail investor, I depend on regular and timely financial disclosures to make informed investment decisions. Quarterly reporting has long been a cornerstone of transparency in U.S. capital markets. While the proposal would make semiannual reporting optional, investors would still be faced with reduced visibility into the performance of companies that choose to report less frequently.

Large institutional investors have access to management teams, analysts, and research resources that individual investors do not. Regular quarterly reporting helps ensure that all investors receive meaningful information on a consistent schedule. Reducing the frequency of required reporting risks widening the information gap between ordinary investors and professional market participants.

I understand the argument that quarterly reporting may encourage short-term thinking. However, less transparency is not the solution. Companies can focus on long-term strategy while still providing investors with regular financial updates and accountability.

The strength of U.S. capital markets has been built on investor confidence, transparency, and disclosure. Any change that reduces the amount of information available to investors should be approached with extreme caution. In my view, the benefits of quarterly reporting outweigh the compliance burden imposed on public companies.

For these reasons, I urge the Commission to reject the proposed rule and retain quarterly reporting requirements for public companies.

Thank you for your consideration.

Marguerite Portagallo
New Jersey

Sent from Marguerite's iPhone

Mari Anne Zang — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mari Anne Zang Affiliation: Jun. 19, 2026 Like everything else

this administration is doing to screw the little guy, this is just another example! Keep SEC reporting quarterly!!

Mari anne Zang — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mari anne Zang Affiliation: Jun. 19, 2026 Like everything else this administration is doing to screw the little guy, this is just another example! Keep SEC reporting quarterly!!

Maria Cullen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Maria Cullen Affiliation: Jun. 19, 2026 The reporting period must be a quarterly basis in order to keep investors informed. Since investors are stock owners they should be aware of the financial conditions in the company/corporation is in; in order to make informed decisions. The playing field must not be changed to allow companies/corporation to hide their quarterly performances. This will affect investors and the government.

Maria Cullen

Sent from my iPhone

Maria Cullen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Cullen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
With this ruling there will be less transparency for investors.
Less transparency leads to fraud.

Fraud will lead to companies closing and there being less competition which to higher prices for the consumers

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Maria Fischer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Fischer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: absolutely not! All companies need to be required to do their quarterly reporting or eliminated from public trading, no exceptions and no blackouts!

Maria Garza — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Garza Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SEC quarterly disclosures help me make informed decisions when determining financial investments. Do not take vital information away from me.

Maria Harrity — Jun 19, 2026

Subject: S7-2026-15 Comments From: Maria Harrity Affiliation: Jun. 19, 2026 We're retired and need to know what is in our tax shelter for our livelihood. No more fraud with our money.

Sent from my iPhone

Maria Hemans — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maria Hemans Affiliation: Jun. 19, 2026 Maria Hemans, Administrative. I am an ordinary citizen. My retirement relys in what is reported by these companies. We, the public , do not want to find out that our investments have been lost a year too late.

Maria Isabel Elgueta — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Isabel Elgueta Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I believe I have the right to know what's going on with my money often; the way to go is to continue with the quarterly reports.
The proposed changes may desinsentivize investments and contribute to anxiety particularly among senior citizens.

Maria Johnsen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Johnsen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is your responsibility to give clear, accurate and timely information to all investors. Without this clarity, accuracy and timeliness, investors are less likely to make wise decisions. Also that would be unfair and more likely give negative consequences for the investors and may even bankrupt them.

Maria Miller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Miller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is so important when people are investing their hard earned money. Eliminating quarterly reporting will lead to distrust in companies and distrust in the stock market itself. Making it easier for companies to hide important information on their status should be illegal. Promoting distrust for investors should also be illegal. This is not a good idea and could take down the entire economy of this country.

Maria Monhoff — Jun 19, 2026
Subject: S7-2026-15 Comments From: Maria Monhoff Affiliation: Jun. 19, 2026 If you think you can keep my money s information from me I will pull every last cent out an I will encourage everyone else to do the same. This is completely out of line and you do not have my permission to do so.

Get Outlook for iOS

Maria Montoya — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Montoya Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The American public deserves transparency. Anything less is deemed unacceptable. Please support S7-2026-15.

Sincerely,
Maria Montoya

Maria Najd — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maria Najd Affiliation: Jun. 19, 2026 Quarterly. Period. If it isn't broke, don't fix it.

Sent from my iPhone

Maria Spitz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maria Spitz Affiliation: Jun. 19, 2026 Quarterly reporting is hardly a drain on every and resources. It is the very bare minimum a company, bank, or fund should do. You are playing with fire. In my lifetime, the savings and loan crisis of the 1970s and the 2008 crash proved that we must do everything to keep these entities transparent and accountable.
Maria Spitz, educator and investor

Maria Tompkins — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maria Tompkins Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Those of us who are individual investors need more protection from insider trading rather than less! Stop the aggressive accumulation of wealth by the powerful few at the expense of ordinary people!

Marian Borgmann Ingwersen — Jun 19, 2026
Subject: S7-2026-15 From: Marian Borgmann Ingwersen Affiliation: Jun. 19, 2026 Relinquishing oversight on corporations will lead to more fraud. Period.

Don't do this.

Marian Borgmann Ingwersen

Marian Moffitt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marian Moffitt Affiliation: Jun. 19, 2026 I am already spreading messages to cash all your stocks out immediately before this happens and you lose everything !!! I know you are up to something more vile than just stopping transparency!!!
I AM WILLING TO WATCH THE STOCK MARKET CRASH AND AM ALREADY SPREADING THE MESSAGE THAT YOU ARE UP TO SOMETHING REALLY EVIL!!!
WE ALREADY KNOW THAT TRUMP IS WILLING TO START A WAR TO KEEP FROM GOING TO JAIL!!! AND PAYING IRAN $300 BILLION TO COVER UP!!!

Marian Quinn — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marian Quinn Affiliation: Jun. 19, 2026 Marian Quinn, recently unemployed, New York. Quarterly statements are important to me as I use them to determine how solvent my finances are.

Marian Tyrrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marian Tyrrell Affiliation: Jun. 19, 2026 No. No no. Buyers need to be able to have the same info every quarter just like the owners do.

Sent from my iPhone

MARIANNE BEYER MARIANNE BEYER — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: MARIANNE BEYER MARIANNE BEYER Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I remember Enron. Please don't make the change from quarterly reporting. There is too much corruption and insider trading going on as it is. Why make it easier. We need the transparency. Thank you.

Marianne Caporale — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marianne Caporale Affiliation: Jun. 19, 2026 Please retain quarterly reporting. It is necessary to manage my retirement portfolio. As a senior in my retirement years, I need timely information. Marianne Caporale, retired, Lancaster PA

Marianne Caporale

Pardon my brevity, this was sent from my iPhone

Marianne Cooper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marianne Cooper Affiliation: Jun. 19, 2026 No more corruption! Things are bad enough already. Check out the reflecting pool.

Marianne Crosby — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marianne Crosby Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the reporting quarterly as it is!! Protect our financial securities!!' Thank you

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Marianne Landon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marianne Landon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions regarding myinvestments, please don't take this vital information away from me.

Marie Casale — Jun 19, 2026
Subject: S7-2026-15 From: Marie Casale Affiliation: Jun. 19, 2026 My name is Marie Casale. I am a retired disabled person lirustving in South Carolina with my husband. Please keep the requirement for quarterly reporting intact. I believe without those guardrails the situation will devolve. I think it is better to assist with this safety measure. -- Greed is too powerful. Let's protect what was put in place for the good of all.

Marie Casale

Marie Ellen Larcada — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marie Ellen Larcada Affiliation: Jun. 19, 2026 Quarterly reports ard critical to a secure monitoring system. As a retiree the oversight provided by the SEC is important to our financial security. We live in an age of increasing financial prosperity and turbulence. Oversight protects us all. Thank you. Marie Ellen Larcada Smith, North Bergen. N.J.

Yahoo Mail: Search, Organize, Conquer

MARIE HERBST — Jun 19, 2026
Subject: S7-2026-15 From: MARIE HERBST Affiliation: Jun. 19, 2026 Keep quarterly to prevent fraud.

Sent from my T-Mobile 5G Device
Get Outlook for Androidpop

Marie Hunter — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Marie Hunter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency and accountability not less!

Marie McNabb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marie McNabb Affiliation: Jun. 19, 2026 The system is in place. It's doing the job it's supposed to do. Commerce is changing rapidly and will continue over the next few years. We need more transparency, and possibly of a different natur. not less.

Sent from my iPhone

Marie Pagnucco — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marie Pagnucco Affiliation: Jun. 19, 2026 I appreciate quarterly reports. Please don’t change to bi-yearly.

Marie Pagnucco

MARIE SILECCHIA — Jun 19, 2026
Subject: S7-2026-15 Comment From: MARIE SILECCHIA Affiliation: Jun. 19, 2026 Marie Silecchia I’m a retired professional who believes quarterly reporting is important for individual investors. It helps provide important information and transparency needed to help make investment decisions.

Marie Sullivan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marie Sullivan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
American investors need your protection and deserve transparency in publicly traded companies

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Marie Westburg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marie Westburg Affiliation: Jun. 19, 2026 Marie Westburg,

Hello, I am a Licensed Mental Health Counselor and wish to comment on the ways billionaires are being protected and prioritized over the rest of our society.

As a therapist I see the impacts of poverty, systemic racism, colonialism, and the marginalization of people everyday. Allowing for less transparency in the world of Wall Street investors and corporate power is not only unfair but will amplify the negative impacts of the imbalances in equity in this country. We need more transparency not less!

Mariella Ostroski — Jun 19, 2026

Subject: S7-2026-15 From: Mariella Ostroski Affiliation: Jun. 19, 2026 Mariella Ostroski, Librarian, Long Island. Quarterly reporting is essential to having accurate and timely measurements of a company's value. It is fair and better service to investors and more useful as to the health of the general economy.

Sent from my iPhone

Marilyn Allan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marilyn Allan Affiliation: Jun. 19, 2026 Keep quarterly!!!!!!!

Sent from my iPhone

Marilyn Cummings — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marilyn Cummings Affiliation: Jun. 19, 2026 Quarterly reporting needs to stay. As an investor, having more data is going to make me feel more comfortable putting my money into the market. This makes me want to pull my money out.

Marilyn Cummings

Marilyn Elliott — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Elliott Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
KEEP QUARTERLY REPORTS.

Marilyn Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marilyn Miller Affiliation: Jun. 19, 2026 Keep the quarterly reporting so we know what is happening to our money invested in a company's product.

Sent from my iPhone

Marilyn Sich — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marilyn Sich Affiliation: Jun. 19, 2026 Keep quarterly reports…..

Marilyn Todd — Jun 19, 2026
Subject: S7-2026-15 From: Marilyn Todd Affiliation: Jun. 19, 2026 Marilyn Todd,Missouri. I am retired and believe that every single person should be accountable for their financial decisions. The owners of corporations should be especially accountable and transparent. If they have something to hide, then they don't deserve to run the company. We have had enough of crooked politicians we don't need more crooked CEO's and CFO's.

Sent from my iPhone

Marilyn Wacks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marilyn Wacks Affiliation: Jun. 19, 2026 Marilyn Wacks Founder, Democracy:Start Here

Please don’t add another way that corporations get richer while regular people struggle. We need more transparency, not less. Millions of Americans rely on the SEC to protect their retirement funds. Please keep our future safe by keeping quarterly reporting the status quo.

Marilyn Woodin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Woodin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We don't need more Enron type companies. Fight corruption. Require transparency and accountability . Quarterly reporting a must.

Marilynn Baldwin — Jun 19, 2026
Subject: S7-2026-15 From: Marilynn Baldwin Affiliation: Jun. 19, 2026 Quarterly reporting keeps public companies honest. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. Protect my savings by keeping reporting at 4 times a year.

Marion Pasquet — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marion Pasquet Affiliation: Jun. 19, 2026 Marion Pasquet, Insurance Adjuster. We need these guardrails in place as history has shown people are not honest. With all of the corruption and insider trading that has happened in the past. Allowing this to happen would further corrode public trust.

Yahoo Mail: Search, Organize, Conquer

Marisa Gallego — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marisa Gallego Affiliation: Jun. 19, 2026 I’m sick and tired of losing consumer protections. Please investigate crimes and safeguard our investments. Quarterly reporting protects us!!

Get Outlook for iOS

Marita Stapleton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marita Stapleton Affiliation: Jun. 19, 2026 Public companies belong to the public. Hence information needs to be shared publicly. Every 3 months. Do not change the cadence.
MT Stapleton. Retired.

Marjorie Brink — Jun 19, 2026
Subject: S7-2026-15 From: Marjorie Brink Affiliation: Jun. 19, 2026 hey need to be personally responsible for what goes on in their organization.

Marjorie Cybulski — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marjorie Cybulski Affiliation: Jun. 19, 2026 It is important for timely reporting to the SEC so that investors can make correct decisions. It means companies must communicate timely to their investors

Marjorie Cybulski
567 Republic Ave
Elburn IL

Marjorie Palmer — Jun 19, 2026
Subject: File No. S7-2026-15 From: Marjorie Palmer NO regarding changing to semiannual reporting. Prioritize important transparency for investors (over minor cost reduction and convenience to companies) by keeping current quarterly reporting schedule.

Mark & Nancy Steere — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark & Nancy Steere Affiliation: Jun. 19, 2026 I am a retired nurse who depends on knowing (every 3 months) how my investments are doing, so I can plan out what I have available to spend. I feel like changing the SEC reporting to every 6 months is just another way the oligarchy in this country is trying to keep the public “ in the dark” while all sorts of nefarious activities (i.e. fraud) could be happening to wipe out citizens’ life savings. Let the quarterly reporting stand!
Nancy S

Sent from my iPhone

Mark A. Hill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark A. Hill Affiliation: Jun. 19, 2026 markuee82@gmail.com

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Mark Audley — Jun 19, 2026

Subject: S7-2026-15 Comments From: Mark Audley Affiliation: Jun. 19, 2026 Too much can be hidden in 6 months, to protect my investments and stay informed, a quarterly reporting is best. Thank you, Mark Audley

Mark Audley

MARK BEYTH — Jun 19, 2026
Subject: S7-2026-15 From: MARK BEYTH Affiliation: Jun. 19, 2026 Keep the quarterly reporting the more transparency the less tempting to falsify reporting

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mark brunelle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: mark brunelle Affiliation: Jun. 19, 2026 Transparency and openness has been a proven path to investor strength through safety. There is only ONE reason to give it up and that's to allow manipulation and unfair advantages to those who profit from cheating. DO NOT GO BACKWARDS! Keep bright light transparency on our financial and investing infrastructure so this country's economy is the model of honesty and safety.

Mark Brunelle
415.846.5551

Mark Corson — Jun 19, 2026
Subject: S7-2026-15 From: Mark Corson Affiliation: Jun. 19, 2026 I support continuing with the quarterly reporting requirement. We are retired and depend on our portfolio of stock for our family's financial health. With the very high P/E ratios of many
of the large cap stocks and with high volatility frequent reporting is more important than ever. Retired, former Partner Ernst & Young

Mark Corson
511 Cahoon Road
Bay Village, Ohio 44144
+1 713 907 4881

Mark Dahl — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Dahl Affiliation: Jun. 19, 2026 Mark Dahl; retired; investor. Don't make this change; transparency is important. Thank you.

Sent from my iPhone

Mark Dodge — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Dodge Affiliation: Jun. 19, 2026 KEEP the quarterly reporting! As Americans, transparency & honesty is important!

Get Outlook for Android

Mark Dupps — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Dupps Affiliation: Jun. 19, 2026 You know it is unacceptable to do away with quarterly reporting. I'm Mark Dupps, retired concrete worker for the State of Ohio and I believe in common sense. This is common sense.

Yahoo Mail: Search, Organize, Conquer

Mark Fitzgerald — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mark Fitzgerald Affiliation: Jun. 19, 2026 This deregulation failed before and will do so again. CEO’s have little enough responsibility as it is.

Mark Fitzgerald

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Mark Gordon — Jun 19, 2026
Subject: S7-2026-15 From: Mark Gordon Affiliation: Jun. 19, 2026 My name is M. Gordon Stainthorp.
I am against allowing corporate quarterly reporting to be reduced to two filings per year. I have personally lost thousands to corporations reporting lies and significantly altering facts. We NEED to keep the quarterly reporting intact, if not for the benefit of small investors then who are we truly serving by giving corporations any additional opportunities for regulatory evasion? Thank you for your consideration.

Mark Gordon Stainthorp, MSW
Mental Health and Behavioral Support Specialist
Children, Youth, and Families

(971) 804-7477
pdxhands4u@gmail.com

Mark Grasso — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Grasso Affiliation: Jun. 19, 2026 Mark Grasso here. Retired Chef. Please continue with quarterly reporting. There is still plenty of room for mischief.

Mark Greer — Jun 19, 2026
Subject: S7-2026-15 From: Mark Greer Affiliation: Jun. 19, 2026 Retain and keep the quarterly reporting.

Sent from my iPhone

Mark Grotzke — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Grotzke Affiliation: Jun. 19, 2026 I want more oversight and ability to evaluate investments, not less.

Yahoo Mail: Search, Organize, Conquer

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mark hiller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: mark hiller Affiliation: Jun. 19, 2026 Mark Hiller, Las Vegas NV, job title head of household, from the Data read why try something that failed a second time? The effects could be worse than the first time or even if it is the same really bad idea. Whomever came up with this idea needs some to be removed and replaced.. the risk is to high for any benefits. A. I should tell you that hands down.

Mark Holland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Holland Affiliation: Jun. 19, 2026 We don’t need lesser control over the thieves and insiders that rob the little guy.

Gratefully,
Mark Holland

Mark Hunter retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: Mark Hunter I am an individual investor, retired technical writer, with a diverse portfolio of equities. I rely on financial reports to help me analyze potential investments. I don't want to rely on reports that are even older than the ones that I use now. For this reason I oppose lengthening reporting intervals to semiannual. Also, longer intervals will increase the ease and the temptation of insider trading. That's undesirable. Please keep the current quarterly reporting intervals.

Mark Jordan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Jordan Affiliation: Jun. 19, 2026 Mark Lloyd Jordan
72 y/o
Investor
Reporting should be quarterly at the very least. Please push for more transparency, not less.

Mark Kraus — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Kraus Affiliation: Jun. 19, 2026 Nonsensical. I realize you want to cut paperwork but this is a step too far. Not reporting quarterly allows companies to obscure performance issues from investors. It is one of the principal tools used by investors and investment firms to gauge the health of a company.

I'm a capitalist, but I'm also a realist, it a process can be abused it will be. 10Q reporting keeps everyone honest.

Sent from my iPhone

Mark Macdonald — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Macdonald Affiliation: Jun. 19, 2026 more opportunity for fraud and makes the playing field uneven for small investors

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Mark Malcolm — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Malcolm Affiliation: Jun. 19, 2026 I am chagrined that the SEC is considering removing quarterly reporting. As a retiree, I depend on timely information. M. Malcolm. Hinsdale, IL

Yahoo Mail: Search, Organize, Conquer

Mark Merris — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Merris Affiliation: Jun. 19, 2026 Quarterly statements are imparitive. Stop trying to change the rules

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Mark Michaels — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mark Michaels Affiliation: Jun. 19, 2026 The public has a RIGHT to know how companies are ACTUALLY performing!!

Mark Michaels, RN

Mark Miller — Jun 19, 2026
Subject: S7-2026-15 From: Mark Miller Affiliation: Jun. 19, 2026 Keep the quarterly reporting. There is nothing wrong with the current rules.

Mark Miller

Mark Mitchell Motley Fool community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Mark Mitchell Reducing information for investors/ shareholders to only semi annual shadows the health and vitality of the company. Good companies aren't troubled by quarterly reports. Savvy investors need regular reports to read for informed decisions. Don't lift quarterly reports.

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mark muckleroy — Jun 19, 2026
Subject: S7-2026-15 Comment From: mark muckleroy Affiliation: Jun. 19, 2026 The SEC is just a tool for business instead of protecting investors. This is an open path for insider trading and against everything the SEC was created for. Do your jobs.

Mark Murynec — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mark Murynec Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: public disclosures are the only way responsible investors can see the true financial health of a company. They must remain mandatory.

Mark Newton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Newton Affiliation: Jun. 19, 2026 Mark Newton, Nutritional Director
This is a really bad idea. Insider trading thrives on this lack of transparency. The companies on the trading indexes can afford the quarterly reports, if they can't, they shouldn't be on the indexes.

Mark Newton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Newton Affiliation: Jun. 19, 2026 Mark Newton, Nutritional Director
This is a really bad idea. Insider trading thrives on this lack of transparency. The companies on the trading indexes can afford the quarterly reports, if they can't, they shouldn't be on the indexes.

Mark Nichter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Nichter Affiliation: Jun. 19, 2026 The more

transparency the better. If companies want the public to invest in their operations, which of course they do, then the least they can do is keep open communications with their investors. If a company chooses to stay quiet, then it is generally perceived to mean there are problems.

Mark Palmer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Palmer Affiliation: Jun. 19, 2026 Maggots want to shield their phony company records until insiders have stole all the money and liquidated

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Mark Ruhnke — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mark Ruhnke Affiliation: Jun. 19, 2026 Mark Ruhnke
Professional Engineer
New Hartford NY

It matters because I evaluate my portfolio risk quarterly. This will give me less insight into my investments.

Mark Ruhnke
315-794-7944

"Let go of the life you planned to have the life that awaits"

Mark Stephens — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Stephens Affiliation: Jun. 19, 2026 Keep the reporting to every quarter. That’s how I expect it to be and how I need it to work. Thank you for not only listening but hearing what is expected from the clients.

Mark Summers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Summers Affiliation: Jun. 19, 2026 QUARTERLY!!

Sent from my iPhone

Mark Travasos — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Travasos Affiliation: Jun. 19, 2026 Quarterly reporting stops cheaters.

Mark Umble — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Umble Affiliation: Jun. 19, 2026 Keep Quarter reporting

Sent from my iPhone

Mark VanOsdol — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark VanOsdol Affiliation: Jun. 19, 2026 Keep it Quarterly!

Yahoo Mail: Search, Organize, Conquer

Mark Vincent — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mark Vincent Affiliation: Jun. 19, 2026 Do not change the current reporting system. More information is needed than less. We have learned from the past that we need more transparency.

Sent from my iPhone

Mark Vodopich — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Vodopich Affiliation: Jun. 19, 2026 What is needed is MORE and more detailed reporting. Time and time again this class of CEO's has shown they are not deserving of trust. Why give them more rope to hang us with?

Mark Volk — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mark Volk Affiliation: Jun. 19, 2026 Do not change to 6 months. Leave the reporting at quarterly. If any changes are made the reporting should be more often, not less often.

Mark F Volk, CMRP
mfvolk@gmail.com
615-498-9023 cell

http://www.linkedin.com/in/markfvolkcmrp

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Mark Wiley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mark Wiley Affiliation: Jun. 19, 2026 Mark Wiley, LLC owner, Radford, Virginia. Please do not fool around with what is not broken. In examining the evidence presented, there appears to be a real chance for lost income. The current quarterly reporting system works fine the way it is.

Sent from my iPhone

Mark Z — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mark Z Affiliation: Jun. 19, 2026 I want to continue to receive quarterly reports. I use these to adjust my investments every quarter. If you decide to go ahead with this ruling, I will pull my domestic funding and move these overseas.

MarkC — Jun 19, 2026
Subject: S7-2026-15 From: MarkC Affiliation: Jun. 19, 2026 Please retain quarterly reporting rules! It would be incredibly irresponsible to reduce publications of these figures.

-Mark Cooper

Marlene Demers — Jun 19, 2026
Subject: S7-2026-15 From: Marlene Demers Affiliation: Jun. 19, 2026 Marlene Demers, Registered Nurse, Fl. Considering the fact that the overwhelming amount of fraud that has been exposed under this administration it is absolutely questionable as to why this change is proposed. More transparency is needed to ensure the fraudulent behavior does not continue.

Regards,
Marlene

Marlene Diaz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marlene Diaz Affiliation: Jun. 19, 2026 Please keep the reporting quarterly! Many of us are retiring & cannot afford to lose more money. Please do not go back in time!

Thank you

Marlene C. Diaz

Marlene Fitch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marlene Fitch Affiliation: Jun. 19, 2026 To go dark as a company means you are not worth investing in. What are the names of these companies? Im pulling out now

Sent from my iPhone

Marlene Marion — Jun 19, 2026
Subject: S7-2026-15 From: Marlene Marion Affiliation: Jun. 19, 2026 Save quarterly reporting.

Marlene Taylor — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Taylor Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reporting.

Marlene Weber — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Marlene Weber Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The average person feels it is just another scam to help the super rich.

Marlene Williams — Jun 19, 2026
Subject: S7-2026-15 From: Marlene Williams Affiliation: Jun. 19, 2026 Please keep quartly reporting. I use these reports to help plan for future large or long term expenditures. It gives me the information I need for future planning.

Marne Norden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marne Norden Affiliation: Jun. 19, 2026 This is another ploy to keep stockholders in the dark about how the
businesses they invest in are doing. And one thing is certain. This only
benefits the business, not the investor. Quarterly reporting is
necessary to keep businesses (somewhat) honest, and investors informed.
Margaret Norden

Marne Norden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marne Norden Affiliation: Jun. 19, 2026 This is another ploy to keep stockholders in the dark about how the businesses they invest in are doing. And one thing is

certain. This only benefits the business, not the investor. Quarterly reporting is necessary to keep businesses (somewhat) honest, and investors informed.

Marpressa — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marpressa Affiliation: Jun. 19, 2026 No to semi-annual reporting. Keep as is!!!

Sent from my iPhone

Marsha Britton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marsha Britton Affiliation: Jun. 19, 2026 Marsha Parker Britton, retired, Summertown, TN
I don't have a lot of money. I'm not someone who has a big portfolio. Don't hurt those of us that struggle to save and can't afford to lose our investments.

Marsha Riddle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Marsha Riddle Affiliation: Jun. 19, 2026 I am opposed to reporting every 6 months. Do not change the current reporting system.

Sent from my iPad

Marsha Scholes — Jun 19, 2026
Subject: S7-2026-15 From: Marsha Scholes Affiliation: Jun. 19, 2026 Marsha Scholes, retired, Crossville TN. Please do not do away with quarterly reporting, keep them accountable.

Yahoo Mail: Search, Organize, Conquer

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marshall hickman — Jun 19, 2026
Subject: S7-2026-15 Comment From: marshall hickman Affiliation: Jun. 19, 2026 Marshall Hickman Owner of Hickman Enterprises

Your attempt to get rid of quarterly reporting will hamper the accountablility of finacial reports. It would be a step backwards for the average investor. It is my opinion that you shouls not go forward with this.
Respectably,
Marshall Hickman

Marshall Joyce — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marshall Joyce Affiliation: Jun. 19, 2026 Please do not change to semi annual reporting

Marshall Joyce truck driver

Marshall Seaborn — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marshall Seaborn Affiliation: Jun. 19, 2026 This is not acceptable. This allows for investors to keep investing when they should have cut and run.

Sent from my iPhone

Marta Collier — Jun 19, 2026
Subject: S7-2026-15 From: Marta Collier Affiliation: Jun. 19, 2026 I'm a recently retired payroll administrator in Van Nuys, CA. Where I worked, accurate MONTHLY reporting to Government agencies and unions was required to keep everyone honest. Let's keep the reporting like it's always been. You report for a reason, and less reporting makes it easier to hide stuff. I don't trust y'all.

May you always have enough.
Marta

Martha Campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Martha Campbell Affiliation: Jun. 19, 2026 I work in County government. I think the idea of quarterly reporting is what should remain. The people need to know what is truly going on in these publicly traded companies. If anything I would make them report more times a year.

Martha Campbell

330-340-0390

“Treat everyone with politeness and kindness, not because they are nice, but because you are.” - Roy T. Bennett

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Martha Cooper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Martha Cooper Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this nonsense! It's another form of Trump corruption.

Martha Gezzar — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Martha Gezzar Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why do this. Don't break something that doesn't need fixed. Listen to US.

Martha McCain — Jun 19, 2026
Subject: S7-2026-15 Comment From: Martha McCain Affiliation: Jun. 19, 2026 This rule is critical to maintaining transparency within your organization. Don’t let the swamp people get to you!
Martha McCain, retired, Florence AL

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Martha Roberts — Jun 19, 2026
Subject: S7-2026-15 From: Martha Roberts Affiliation: Jun. 19, 2026 Keep it - please!!!

Martha Van Neste — Jun 19, 2026
Subject: S7-2026-15 From: Martha Van Neste Affiliation: Jun. 19, 2026 I am not a business expert. My colleagues who are, however, think that closer CAREFUL, THOROUGH inspection of privately-held businesses, is a surer way to prevent fraud.

Martha Wild — Jun 19, 2026
Subject: S7-2026-15 Comments From: Martha Wild Affiliation: Jun. 19, 2026 What the F are you doing that you would let companies hide their financials for 6 months? Seems like enough time to say, fleece the public, close shop, and vamoose. I have one word for you idiots. "Enron". Stop appeasing billionaires and do something for the country for once. Vote NO on this.

Martha Wild — Jun 19, 2026
Subject: S7-2026-15 Comments From: Martha Wild Affiliation: Jun. 19, 2026 What the F are you doing that you would let companies hide their financials for 6 months? Seems like enough time to say, fleece the public, close shop, and vamoose. I have one word for you idiots. "Enron". Stop appeasing billionaires and do something for the country for once. Vote NO on this.

Marti Dawson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Marti Dawson Affiliation: Jun. 19, 2026 Quarterly Reporting is a Necessity to help keep all those minding the Books, and Investors' Money, Honest, Transparent, Legal and Safe !!! Please make Quarterly Reporting a Legal Requirement or those compiles which don't must be severely Fined, Charged w/Crimes and Put Out Of Business, and Made to Pay Customers every Penny back, w/ steep interest !! Thank you !!!

Sent from my iPhone

Martin B. Acevedo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Martin B. Acevedo Affiliation: Jun. 19, 2026 Hello,

My name is Martin Acevedo and I work as a government accountant.

This issue matters to me because maintaining transparency with the public is a vital part of efficient markets. Fewer data points makes it more difficult for everyone to participate with identical information. Without that transparency we would be selecting tomorrow's haves and have-nots today based on their proximity to information that is not public.

While I appreciate corporate concern with compliancy costs, the reality is that was the choice the company made by tapping into equity markets for financing, and compliance if the price of admission. Asking the public for financing and then crying foul when the SEC requires information that is both timely and relevant to the health of the enterprise is not only wrong, it is directly

antithetical to the spirit of efficient markets and not in the public's best interest.

I strongly advocate that the SEC does not adopt Rule S7-2026-15.

Thank you for your time.

Regards,
Martin B. Acevedo

Martin Gilliland — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Martin Gilliland Affiliation: Jun. 19, 2026 Dear SEC Leadership,

I am writing to express my opposition to the proposal of changing quarterly reporting to a semi-annual schedule.

This change does not appear to benefit the small investor or the pensioner. I urge leadership to maintain the current quarterly reporting requirements and resist unnecessary changes that could negatively impact millions of investors.

Sincerely,

Martin L. Gilliland
Cell: 330-957-3193

Martin Kluger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Martin Kluger Affiliation: Jun. 19, 2026 Public companies have a duty to report their financials on a timely basis. Quarterly reporting is required for that transparency.

Sent from my iPhone

Martin Rollins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Martin Rollins Affiliation: Jun. 19, 2026 Please keep your reporting quarterly. Transparency is best. Plus, it brings fraud into the light before more damage is done!

I'd rather regret the risk that didn't work out than the chances I didn't take at all. — Simone Biles

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Martin Victor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Martin Victor Six month reporting is a bad idea from top to bottom. It's not only bad for the investor. It's also bad for the publicly-traded companies who must maintain accurate and up-to-date financial records for competitive reasons. Longer report times open up windows for poor governance, weak due diligence and opportunities for fraud. Equity markets are not a casino floor for gambling swing traders or pump and dump scams. The integrity of the U.S. stock market must be above reproach, and longer report times do not ensure that.

Marty Buchman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Marty Buchman Affiliation: Jun. 19, 2026 The SEC has an obligation to the American people to keep them accurately informed quarterly reporting my corporations is essential to the health of our economy
Lisa Buchman
REALTOR, MRP, ABR, C2EX
Realty ONE Group Emerald Coast

Sent from my iPhone

Marty M — Jun 19, 2026
Subject: Re: S7-2026-15 From: Marty M Affiliation: Jun. 19, 2026 Btw, my wife and I are voting US citizens residents of Joe Negus's district in Colorado.

On Thu, Jun 18, 2026, 9:01 PM Marty M <crazyunclemarty@gmail.com> wrote:

Quarterly reporting is how we snagged Ken Lay scam with Enron. Do not let white collar criminals get away with more than Trump's already allowing with his shameful pardons. This has to stop.

Marty M — Jun 19, 2026
Subject: S7-2026-15 From: Marty M Affiliation: Jun. 19, 2026 Quarterly reporting is how we snagged Ken Lay scam with Enron. Do not let white collar criminals get away with more than Trump's already allowing with his shameful pardons. This has to stop.

Mary — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 19, 2026 Mary Douglass, Retiree. Keep the transparency and stop the insider trading. You made an example out of Martha…now go after the boys!

May the road rise up to meet you!

Mary Douglass

Mary — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 19, 2026 Please maintain quarterly reporting. With AI capabilities it is easier now than ever. No need to give companies a pass to informing shareholders quarterly.

Sent from my iPhone

Mary Ann Demuling — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Ann Demuling Affiliation: Jun. 19, 2026 Keep quarterly to keep people honest. Mary Demuling, South Carolina.

Sent from my iPhone

Mary Alice Tracht — Jun 19, 2026
Subject: S7-2026-15 From: Mary Alice Tracht Affiliation: Jun. 19, 2026 Quarterly reporting was put in place for good reasons. The protection of the stockholders is essential. It is the SEC 's purpose. The only reason I see to reduce the filings is to reduce the risk of the people in charge, CEO's and CFO's, being held accountable and liable, and giving them more time to perpetrate and conceal fraud against the stockholders . Keep the quarterly filings.
Mary Tracht, CPA, retired, Ohio

Mary Ann Barham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Ann Barham Affiliation: Jun. 19, 2026 They should be translucent at all times

Sent from my iPad

Mary Ann DeHart — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ann DeHart Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There is no reason for 6 mos. Blackouts! Keep everything on the up and up!

Mary Ann Eddy — Jun 19, 2026
Subject: S7-2026-15 From: Mary Ann Eddy Affiliation: Jun. 19, 2026 Why shouldn’t they have to sign quarterly?? What is more important?

Mary Ann

Mary Ann Fastook — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Mary Ann Fastook Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is a bad rule for investors like me. It is too long before getting needed info on investments like stocks and bonds.

Mary ann Goetz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary ann Goetz Affiliation: Jun. 19, 2026 Keep the Quarterly reporting We need more accountability not Less Mary Ann Goetz

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Mary Ann Kiger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ann Kiger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please don't make quarterly diclosures twice a year, too much time between decision making.

Mary Ann Pastore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ann Pastore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The wealthy have enough ways to make more money, help the smaller investors, God will bless you.

Mary Ann T — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Ann T Affiliation: Jun. 19, 2026 Keep the quarterly reports! I want to know what the public traded companies are doing more than twice a year! How can we fight fraud if we don’t know how they are managing their funds?

As a small investor I should have the same up to date information as the upper 10%.
Keeping information limited only serves the wealthy and allows the companies to get away with fraud!!

Respectfully,
Mary Ann Tomasic
Maryland

MARY ANNE LIPTON — Jun 19, 2026
Subject: Comment on S7-2026-15 From: MARY ANNE LIPTON Affiliation: Jun. 19, 2026 Why would you change something that is working? Why would you want less transparency and something that history has proven to hurt the American people! We need to know how our investment are doing at least in a quarterly basis so we can make clear decisions about our money. Don’t do it! Why change something that has been working for decades? Makes no sense and makes me suspect of your motives!

Sent from my iPhone

Mary Baldonado — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Baldonado Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It's important for consumers and investors that businesses disclose their earnings or lack there of quarterly. Please continue to help protect the public.

thank you,
Mary Baldonado

Mary Ballard — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ballard Affiliation: Jun. 19, 2026 Dear SEC,
Please keep the corporations reporting quarterly in order to keep them held more accountable.
In doing so, you are helping to protect the investors & their assets.
Quarterly reporting helps in early detection of fraud.
Thank you for your consideration in this serious matter.
Sincerely,
Mrs. Nancy Ballard
200 Peterson Rd
Loretto, KY 40037

Mary Barr — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Barr Affiliation: Jun. 19, 2026 Keep the quarterly reporting requirement! Transparency is critical to ensure fair and timely access to information for retail investors.

Mary Barr

Mary Bell — Jun 19, 2026
Subject: S7-2026-15 From: Mary Bell Affiliation: Jun. 19, 2026 We the people … deserve the truth and accountability in all facets of business that affects those people.

Sent from my iPhone

Mary Beth Wenger — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Beth Wenger Affiliation: Jun. 19, 2026 Dear Sir/Madame:
I learned today of the proposed changes to reporting for large companies with investors. As I am nearing retirement in the next few years, I humbly request and pray that quarterly reporting be

maintained. I am opposed to the proposed transition backwards to semi-annual reporting.

Less frequent transparency is not a financially healthy practice. The USA has already tried this lesser transparency and frequency during the 50’s to 70’s, and ordinary investors were impacted negatively. I am an ordinary investor. A tax paying, law abiding US citizen. I have served Americans as a registered nurse for many decades, and I would appreciate being able to retire with peace of mind that the SEC has my back and the back of all ordinary investors.

Please don’t take us backwards. Please don’t forget the little man and the little woman in favor of convenience and less transparency proposed for the sole benefit of the large companies.

Respectfully,

Mary Wenger, MSN, RN

Nursing Team Leader
Denver, CO

Mary Blythe — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Blythe Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This ruling would allow for less oversight and regulation of corporations and investment companies, allowing them more flexibility to take less responsibility for investments and more opportunities to cheat the small investors. This is a solid no!

Mary Bowe — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Bowe Affiliation: Jun. 19, 2026 Mary Bowe. Retired. My retirement finds are invested in stocks. DO NOT change reporting. Investors need to know.

If a company doesn't want to meet reporting requirements then do not go public in the market.

Mary Bruehl — Jun 19, 2026
Subject: Quarterly reporting From: Mary Bruehl Affiliation: Jun. 19, 2026 Mary S Bruehl, Esq. Norman, OK. I am 67 years old and I remember Enron. I have very good friends whose life savings were lost because of the Enron accounting scandal. Quarterly reporting is crucial to prevent that type of dishonesty and fraud from occurring again. Right now the US is seeing financial fraud becoming the norm without repercussions. The SEC should not join this trend and pave the way for ordinary Americans to be financially ruined by corrupt companies.

Mary Caldwell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Caldwell Affiliation: Jun. 19, 2026 I rely on quarterly reporting and see no valid reason to change that.

Mary E Caldwell

Mary Crockett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Crockett Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change this rule. We need this rule to protect our investment against possible fraud m. Quarterly reports are necessary for our protection. Please do not make these changes. We need quarterly reports.

Mary Doane — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Doane Affiliation: Jun. 19, 2026 Mary Doane, Retired ,

The saving large corporations gain will not benefit small investors like myself. We rely on our investments to fund our retirement. Keep the system as it is.

Mary Donegan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Donegan Affiliation: Jun. 19, 2026 I am writing as a private investor who does read the quarterly reports, as does my husband. Doing so helps us make informed decisions regarding our investments. Cutting these reports in half and keeping us uninformed smacks of an effort to keep insders informed and investing while we little guys are left hoping everything is on the up and up. Once again, big money is more important than the little guy's money.

Mary Ellen Bogert — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Ellen Bogert Affiliation: Jun. 19, 2026 Keep the reporting quartly. It is not broken. No change needed.
Mary Ellen Bogert
Former Credit Union IRA Manager

Mary Ellen Seravalli — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Ellen Seravalli Affiliation: Jun. 19, 2026 Mary Ellen Seravalli
Retired, Chief Legal Officer
Quarterly disclosures are essential to a free and fair market system

Sent from my iPhone

Mary Emerson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Emerson Affiliation: Jun. 19, 2026 I'm tired of big companies hiding their true value and income. They keep begging "raises", like DTE and we don't see any benefits for the consumer. Gas and oil companies are the worst! They raise their prices at the drop of a hat but never bring them down quickly. The consumer is robbed at every point. Now if they hide for six months we will be buried and they will get richer. No accountablity! From a retired LABORER, not a fat, rich CEO.

Michigan voter.

Mary Evans — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Evans Affiliation: Jun. 19, 2026 Mary E. I believe in quarterly reports. Everyone is trying to invest to have a nestegg to retire. Taking away the quarterly reports will only make the rich richer and leave another blockade in the road for us average citizens trying to afford retirement. Government needs to help the people not the executives.

Mary Fenstermaker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Fenstermaker Affiliation: Jun. 19, 2026 Please keep the quarterly reports. We needs this info to make decisions by. Thank you, Mary Fenstermaker

Sent from my iPhone

Mary Gee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Gee Affiliation: Jun. 19, 2026 Mary G
Retired investor
Keep quarterly reports.

Sent from my iPhone

Mary Gene Boteler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Gene Boteler Affiliation: Jun. 19, 2026 Please keep recording quarterly. There is too much financial fraud as it is. Investors have a right to know what is happening on a regular basis so they can make corrections as needed. Retirees and nonprofits often feel they are flying blind as it. We need as much transparency as possible. Thank you.

The Rev Mary Gene Boteler

The Rev. Mary Gene Boteler (she, her, hers)
953 Arcadia Blvd

Westerville, OH 43082
740-704-0983

Mary Gould — Jun 19, 2026
Subject: S7-2026-15 From: Mary Gould Affiliation: Jun. 19, 2026 Are you all going insane. There's so much corruption despite the quarterly submissions, not one person with half a brain believes these scoundrels won't cheat, lie and fight tooth and nail to keep from declaring their profits honorably. Keep those quarterly reports and hound those who don't submit them.

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mary greene — Jun 19, 2026
Subject: S7-2026-15 From: mary greene Affiliation: Jun. 19, 2026 My name is Mary Greene I am a receptionist living in Florida. This matters to me because I lived through the ENRON scandal I saw first hand what that did to so many people. How it completely destroyed so many. I was young enough that my few lost investments were able to be recouped over the years. We are seeing again a rise in greed and corruption in business and finance at the expense of average Americans . We must do WHATEVER we can to stop this and protect the little guys.
Thank you for listening.
Mary E Greene

Mary Hamilton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Hamilton Affiliation: Jun. 19, 2026 Please do not roll back reporting requirements to 1955. Financial transparency is needed in today’s fast pace markets. Rolling back could wipe out any gains made by people planning for retirement.

Sent from my iPhone

Mary Harris — Jun 19, 2026
Subject: S7-2026-15 From: Mary Harris Affiliation: Jun. 19, 2026 Enron, the reason for the quarterly reporting. Why get rid of it unless you want more Enrons?

Sent from my iPhone

Mary Hurley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Hurley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change the reporting requirements. The public is entitled to know the status of the companies using the funds to prosper.

Mary Irwin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Irwin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

As a derivatives lawyer and investor, I am writing in opposition to the SEC's proposal to weaken the quarterly disclosure requirements for U.S-listed public companies. It is the backbone of U.S. markets and the primary reason that investors in U.S.-listed companies are aware of the economic health and likely risks confronting those companies.
Required corporate disclosures is one of the primary market reforms that were legislated in the period following the 1929 market crash. The disclosures (and their strong enforcement by the SEC) is one of the strongest (if not THE PRIMARY) reasons that U.S. markets have been considered a trustworthy investment choice globally. The disclosures are used and aree the backbone of risk management and transparency.
So much of the strength of the U.S. economy is backstopped by the quarterly disclosure rules encompassed in Rule S7-2026-15. I am strongly opposed to any changes that would weaken those disclosure requirements and their enforcement.
Sincerely
Mary McGonagle Irwin

Mary Jane Harrington — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Jane Harrington Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Americans deserve full disclosure from public institutions like the SEC. Do not think that Americans are your pawns in the world of finance. WE THE PEOPLE are watching and will continue to monitor your actions. The tide is turning and we will right this ship!

Mary Jane McCalmon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Jane McCalmon Affiliation: Jun. 19, 2026 We insist on quarterly reporting!

Mary Jane McCalmon
11 Reid Lane
Cumberland, Maine 04021

mjmccalmon@gmail.com
207 754-2906

"Education is not the filling of a bucket, but the lighting of a fire" W. B. Yeats

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Mary Jane Rosa — Jun 19, 2026
Subject: S7-2026-15 From: Mary Jane Rosa Affiliation: Jun. 19, 2026 I believe quarterly reporting is working and this law should continue.

Sent from my iPhone

Mary Jaworski — Jun 19, 2026
Subject: I want a quarterly statement. From: Mary Jaworski Affiliation: Jun. 19, 2026 Sent from my iPhonel

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Mary Jo Glunz-Bartz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Jo Glunz-Bartz Affiliation: Jun. 19, 2026 My name is Mary Jo Glunz-Bartz, Retired Project Manager for a Major Military Health program supporting our Warriors in the San Antonio, Texas area. My sources of retirement income is the pittance I receive from Social Security and the earnings off of my investments. I need good and timely information to ensure solvency into my later years.

In my opinion, letting corporations slide to a semi-year or annual reporting period is detrimental and disastrous for investors. I believe corporations would see this as a way to obscure much information. I am all about transparency, and continuing quarterly, if not monthly reporting is in the best interest of all investors.

All corporations need to be held accountable. Lengthy required reporting periods opens the doors for opportunities to cover up failings, issues, and fraud.

We American's have had enough leniency with corporations.

Extending reporting periods will reduce the amount of information available to us investors, potentially leading to less transparency and greater volatility in financial data. This change will hinder investors' ability to make informed decisions. We would receive updates less frequently than under the current quarterly reporting system.

This proposed change is being peddled as a cost savings. I say that is not a legitimate rationale. IF.. .and I say IF corporations are keeping daily accurate records, in today's AI and Electronic world, a simple push of a button generates the report.

Continue to make corporations accountable to their investors!!

Thank you,
Mary Jo Glunz-Bartz

Mary Jo Janicik — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Jo Janicik Affiliation: Jun. 19, 2026 My name is Mary Jo Janicik, and I'm a teacher. Reporting needs to stay quarterly. The savings for companies is

negligible, but the window for fraud is vast. Corporate America has more than enough. We need to stop the monopoly machine from taking over everything.

Mary Joiner — Jun 19, 2026
Subject: S7-2026-15 From: Mary Joiner Affiliation: Jun. 19, 2026 Keep it QUARTERLY!!!!!!

Mary Joyce Moeller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Joyce Moeller Affiliation: Jun. 19, 2026 Don't let companies hide their books for 6 months at a time. There should be at least four quarterly reports each year. Don't hide your business.

Mary Jutte — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Jutte Affiliation: Jun. 19, 2026 Please leave reporting the way it is.

Get Outlook for iOS

Mary Kanter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Kanter Affiliation: Jun. 19, 2026 Hello, my name is Mary Kanter. We need more oversight with regard to stocks and investing, not less. I've worked hard all my life and someday I hope that I can retire. I know I will need the money that I've invested in the stock market to do so. Quarterly reports are necessary so that we can review our investments. Thank you, Mary.

Carpe Diem

Mary Kate Birge — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Kate Birge Affiliation: Jun. 19, 2026 Stop! Keep reporting on a quarterly basis! Why? I am a Roman Catholic sister who cares about keeping businesses honest, reducing corruption that 47's administration has made rampant. You want to protect capitalism? Keep it honest; keep it corruption free. Mary Kate Birge, SSJ, PhD, Prof Emerita of Theology, Mount St. Mary's University, Emmitsburg, MD

Sent from my iPad

Mary Kay Sobota — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Kay Sobota Affiliation: Jun. 19, 2026 For the good of us investors, you must retain the required quarterly earnings reporting!
Mary Sobota

Sent from my iPad

Mary Klimek — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Klimek Affiliation: Jun. 19, 2026 DO NOT CHANGE THE REPORTING!

Sent from my iPhone

Mary Klug — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Klug Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I can't even believe that once again the Trump administration continues to find a way to screw the middle and upper middje class . This can not go through . This administration has no , absolutely no interest in most Americans . We have seen it in the billions spent on war , the ballroom , tarrifs , anything to indulge billionaires , corporations and the Trump family and administration . I am sick of it !! I hope to Hid come election time that those individuals in America , farmers , Christian right , naive Republicans see the light and get the MAGA group out of politics once and for all!

Mary Knight — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Knight Affiliation: Jun. 19, 2026 I am Mary Knight, a widowed retiree, who doesn't believe that corporations or their leaders need yet another ****ing break from scrutiny and accountability. I have limited investments but I deserve to know and understand about the use of my money.

Mary Knight

Mary Kreindel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Kreindel Affiliation: Jun. 19, 2026 I realize accountability costs but we the people have carried that burden in the cost of goods for a very long time - accountability is ABSOLUTELY NECESSARY Alan's what the Govt has not had - billions missing - DO NOT TAKE THE RAILS OFF!!!!!!!!

Mary Krysinel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Krysinel Affiliation: Jun. 19, 2026 Why in the world would you even consider this? It's wrong and you know it. Be transparent for crying out loud. Do right!

Sent from my iPhone

Mary Kutheis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Kutheis Affiliation: Jun. 19, 2026 It matters because without quarterly oversight the corruption will escalate. History indicates people will not do what is fair and ethical without rigorous oversight. Mary Kutheis, business owner.

Sent from my iPad

Mary Lamb — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Lamb Affiliation: Jun. 19, 2026 Rosemary Scanlon, Florida . Retired !!! Why in holy he'll are you, too, going backward in time !!! I, and my husband have worked for our retirement, invested wisely, raised 2 children and crimped and sacrificed when needed !! Now you're want to go back to the 1950's, causing many people to lose money because available information will not be deseminated timely. You know the average American will be the ones to be mostly affected by this foolish move. The millionaires and billionaires will be fine bec ause they have the means to hire folks to watch out for them. For the live of God !! Please don't screw the American like the orange king has been doing for the past 18 months !!! PLEASE !!!

Mary Lane — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Lane Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the reporting at 4 times a year. These corporations have too much power as it is. They need public scrutiny as everything they do affects us. Thank you Mary Lane

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Mary LaPointe — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary LaPointe Affiliation: Jun. 19, 2026 I’m a retired educator and my retirement fund is partially in stocks. How is my financial advisor going to be able to know when to move what little money I have before the company goes bust? This only benefits corrupt companies .

Sent from my iPhone

Mary Lasdin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Lasdin Affiliation: Jun. 19, 2026 Keep the quarterly reporting. Let’s not allow a repeat of the past. Extending to 6 months could tempt companies to misrepresent themselves. The risk is to consumers and the average person trying to invest in the future for themselves and families. Protect investors, prevent fraud and market manipulation. Keep everyone honest.

Sent from Mary’s iPhone

Mary Lee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Lee Affiliation: Jun. 19, 2026 We must continue quarterly updates to ensure that we continue to monitor our progress. To go to semi- annual would deplete our current assets.
Mary Lee Kilgore Retired Dallas, TX

Mary Lee Kilgore
214-642-7963

Mary Lee — Jun 19, 2026
Subject: S7-2026-15 From: Mary Lee Affiliation: Jun. 19, 2026 The fox guarding the hen house! Honesty and moral values are dead in both the government and big business! How do you look at yourselves in the mirror and not vomit at your self serving greed?

Sent from my iPhone

Mary Loftus Levine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Loftus Levine Affiliation: Jun. 19, 2026 I do not want a 2 instead of a quarterly reporting.
My reporting information is very important to me and my family.
Mary Loftus Levine

Sent from my iPhone

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mary lynch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: mary lynch Affiliation: Jun. 19, 2026 No

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Mary M — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary M Affiliation: Jun. 19, 2026 What if Enron had only needed to cook their books twice a year?
KEEP IT QUARTERLY.

Mary M
Tacoma WA

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mary m walgenbach — Jun 19, 2026
Subject: S7-2026-15 Comment From: mary m walgenbach Affiliation: Jun. 19, 2026 Mary Walgenbach. Consumer & Citizen. Do not change corpo from quarterly reports Some things don't

need fixing when they're not broken and a change from quarterly reporting does not give me more insight into a company. Six months is too long. Corporations, in my lifetime, sought changes for their benefit and it is the SEC government who is charged with protecting the public. Thank you.

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mary m walgenbach — Jun 19, 2026
Subject: S7-2026-15 Comment From: mary m walgenbach Affiliation: Jun. 19, 2026 Mary Walgenbach.
Consumer & Citizen.
Do not change from quarterly reports. Some things don't need fixing when they're not broken and a change from quarterly reporting does not give me more insight into a company. Six months is too long. Corporations, in my lifetime, sought changes for their benefit and it is the SEC government who is charged with protecting the public.
Thank you.

Mary Mac — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Mac Affiliation: Jun. 19, 2026 Mary McElroy retiree who worries about her portfolio daily. WHY WOULD YOU MAKE IT HARDER TO SEE LOSSES AND GAINS? I think this hurts on both sides of the equations and it hurts small investors
the most

Yahoo Mail: Search, Organize, Conquer

Mary Martchink — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Martchink Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not do this to what ever we still have to live on.

Mary Mcabee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Mcabee Affiliation: Jun. 19, 2026 Keep sec quarterly reports in tact. Tax billionaires

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Mary McCormick — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary McCormick Affiliation: Jun. 19, 2026 Quarterly reporting was put in place to protect us from another Enron and it needs to stay in place! I don't want to see my investments disappear. I vote the quarterly reporting stay in place.

Sincerely,

Mary McCormick
retired Sr. IT Project Manager

Mary Melaga — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Melaga Affiliation: Jun. 19, 2026 It'sa necessity to keep them honest!!

Mary Miller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Miller Affiliation: Jun. 19, 2026 As a former CFO, any company with a competent finance staff reports results internally at least monthly, with many monitoring key metrics daily or weekly. I understand the desire to allow businesses to align their reporting with longer term goals, but investor transparency is critical to preserving well-functioning financial markets. Investor needs should take priority. Please do not make this change.

Sincerely,
Mary Miller

Get Outlook for iOS

Mary Morris — Jun 19, 2026
Subject: File No. S7-2026-15 From: Mary Morris This is a disgusting Accounting rule that hurts the consumer and only helps the owners..OBSCENE. Mary Morris, 50 years Accountant..

Mary Myers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Myers Affiliation: Jun. 19, 2026 Bad! Keep reporting quarters!

Sent while on the road. Mobile 585-281-5698

Mary Nowak — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Nowak Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change the reporting guidelines. It's important to know how your investments are doing.

Mary Pelley — Jun 19, 2026
Subject: S7-2026-15 From: Mary Pelley Affiliation: Jun. 19, 2026 Keep Quarterly Signitures!

Sent from my iPhone

Mary Phillippo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Phillippo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Would devastating for my retirement plan and savings that I earned/saved working 42 years as a public school librarian. May not seem like an issue to millionaires/billionaires who have more money to live on than needed but it is to all of us living on a fixed and saved income it is a life altering.

Mary Pintarelli — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Pintarelli Affiliation: Jun. 19, 2026 We want complete transparency and visibility! Nothing should change!

Kind regards,

Mary Pintarelli
626-922-5452

Mary Planding — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Planding Affiliation: Jun. 19, 2026 Keep public company financial reporting quarterly. In fact, it would be even better if it were monthly!!!

This info is essential for all people to make prudent investment decisions. A company's financial health is crucial and transparency is necessary to prevent false and fraudulent claims.

Mary Planding

Mary Polito — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Polito Affiliation: Jun. 19, 2026 Mary Polito, retired educator
I have worked hard. My investments are important for me to have funds to live on. I need them to work for me. Please, do not make this change.

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mary prince — Jun 19, 2026
Subject: S7-2026-15 Comment From: mary prince Affiliation: Jun. 19, 2026 I am retired and living off my investments. We are surrounded by news of insiders betting on events and stock reports... and WE are not in the loop. Changing the rules to semi-annual reporting will make it impossible for

people who are NOT insiders to know what is going on with their investments. For those relying on investments to keep the lights on, SEC reports are critical information.

Mary Prince milw.artist@gmail.com

Mary Quirk — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Quirk Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I've worked for major corporations. I have worked in securities. I even worked for the RTC. Reducing the requirements for reporting will lead to further abuse of power. Regulations established after financial malfeasance were in response to such lax oversite. When these are negated, it proves either greed or a refusal to look at history.

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mary radwell — Jun 19, 2026
Subject: S7-2026-15 From: mary radwell Affiliation: Jun. 19, 2026 Accountability is important to avoid fraud and deceit .We learned our lesson in 2008 and its a necessity to stop it before it happens ! Protect the public .

Sent from AT&T Yahoo Mail on Android

Mary Rosandich — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Rosandich Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We small investors need quartly reports. The pnly way to judge investments is by these reports. You work for us the people! To change this would be a stupid decision. Keep the quarters!

Mary Salai — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Salai Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Is there any institution left that we can count on for adhering to rational decency?
How dare you even consider changing the reporting schedule to benefit the billionaire boys clubs?

Mary Sampson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Sampson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please stop the insanity of changing long standing rules . The average investor should not have to wait 6 months to find out how their investments are. By that time, for many, they will have lost the savings that are marked most likely for retirement. The wealthy should not have to hide what is happening for an additional 3 months. Leave the current 3 month rule in place.
Mary Sampson

Mary Seaburg — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Seaburg Affiliation: Jun. 19, 2026 Necessary to catch a grift

Sent from my iPhone

Mary Severson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mary Severson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are essential for retail investors.
There is already too much fraud in accurate corporate disclosures.
Less fraud is wat we need.

Mary Sharp — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Sharp Affiliation: Jun. 19, 2026 To whom it may concern,
As an investor in many areas, I am writing to request that quarterly reporting NOT be changed to biannual reporting. More frequent reporting is important to me in making my financial decisions regarding my investments. Changing this system will cause difficulties for citizens trying to build retirement savings as well as younger voters who are starting on building their financial futures.
Thank you, Mary K. Sharp RN-CCM

Sent from my iPad

Mary Sier — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Sier Affiliation: Jun. 19, 2026 Please keep company reporting quarterly. My name is Mary Bush Sier. My career was in higher education supporting students. I don't have much, just a little stock inherited from my folks. My mother was a school secretary; my father repaired the instruments at a power plant and built a house himself. Just good people. I want to know that the companies they trusted with their hard-earned money are not crooked.

Mary Simon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Simon Affiliation: Jun. 19, 2026 Companies must be required to continue reporting quarterly to provide accountability to investors to protect investors' portfolios and make timely decisions about their investments. This also prevents insider knowledge for a 3 month period by those involved in the company and by politicians aware of, or involved in, legislation regarding the companies. The cost to companies to continue quarterly reporting is nominal, and the potential cost to investors could be devastating.

Sent from my iPhone

Mary Smart — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Smart Affiliation: Jun. 19, 2026 Quarterly reports should be the very least for us to expect. Anything longer than that raises serious questions.

Mary Spencer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mary Spencer Affiliation: Jun. 19, 2026 For the sake of transparency and due to any number of worldwide fluctuations, trends, political forces, weather, etc, it is critical that quarterly reporting continue so info is in the light. Quarterly reporting is a strong barometer of business success or challenges and allows stakeholders this vital information. Twice a year is not good for business. Not good for consumers, and could allow for some weak decisions due to lack of info. Keep the quarterly filings.

Mary Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Sullivan Affiliation: Jun. 19, 2026 Mary Sullivan - retired teacher - widow- I am among those to whom this will make a big difference on my retirement journey

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Mary Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mary Sullivan Affiliation: Jun. 19, 2026 A 6 month window to our accounts is unacceptable. Listen to our voices so we can see accountability and how our money is invested.

Mary Sullivan

Mary Tierney — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Tierney Affiliation: Jun. 19, 2026 We must continue quarterly reporting for our investments and portfolios to be transparent so both can be managed fruitfully.

MARY WHITE — Jun 19, 2026
Subject: Comment on S7-2026-15 From: MARY WHITE Affiliation: Jun. 19, 2026 I strongly support keeping quarterly reporting. I need to maintain and grow my investments in retirement.
Mary B. White
Retired Attorney, USDOJ
Alexandria, VA

Sent from my iPhone

Mary Winkel — Jun 19, 2026

Subject: S7-2026-15 Comments From: Mary Winkel Affiliation: Jun. 19, 2026 I have invested since my mid-20's. Quarterly reports are vital for me to can see what's happening in my funds. Please don't change it!
Mary Winkel, retiree

Mary Yates — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary Yates Affiliation: Jun. 19, 2026 My name is Mary Yates. I live in Sherwood, Wi and I am a retiree. I depend on those quarterly reports for choosing my investments in Robinhood. I use those investments to help supplement my
income and without those reports knowing which companies to invest would be much more difficult. I would most likely take out the money I have invested and bank it.

Yahoo Mail: Search, Organize, Conquer

Mary Zook — Jun 19, 2026
Subject: S7-2026-15 From: Mary Zook Affiliation: Jun. 19, 2026 I request that the rule NOT be changed. Too much is at stake. The rule exists for a reason. Sincerely, Mary E. Zook Sacramento, CA

Sent from my iPad

Mary-Jo Hummel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mary-Jo Hummel Affiliation: Jun. 19, 2026 I believe quarterly reporting is required to inform & protect investor….don't change it!

Mary-Jo McCarron-Hummel

Get Outlook for iOS

MaryAnn Heathfield — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: MaryAnn Heathfield Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)'s proposed rule to cut back quarterly reporting would keep retail investors in the dark for too long.
Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are into an unfair playing field with no way to get timely information about public companies!
Transparency is the basis of a free and fair stock market. Corporate scandals where investors lose their money are often the result of gaps in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which fraud can grow.

Quarterly reporting is one of the most important tools for retail investors to get information. A lot can go wrong in half a year including ballooning debt, lawsuits, or vanishing customers. Quarterly filings force downturns into the open.
Investors need the insights and details while corporations need the scrutiny of quarterly reporting!

MaryAnn Remmel — Jun 19, 2026
Subject: S7-2026-15 From: MaryAnn Remmel Affiliation: Jun. 19, 2026 Make it Quarterly. Truthfulness is a must and accountability if they don't!

Yahoo Mail: Search, Organize, Conquer

Maryann Smale — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maryann Smale Affiliation: Jun. 19, 2026 Keep it going

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Maryann Zielinski — Jun 19, 2026
Subject: S7-2026-15 From: Maryann Zielinski Affiliation: Jun. 19, 2026 Quarterly reporting was initiated for a very good reason. Do not go back to the old corrupt way of doing things!

Maryellene Fee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maryellene Fee Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY

Sent from my iPhone

Maryrose Smyth — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maryrose Smyth Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Accountability is job one. Quarterly reports are accountable to its members and to the public. Do your job. Thank you.

Mashio Pope — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mashio Pope Affiliation: Jun. 19, 2026 Transparency is important.

Sent from my iPhone

Matt — Jun 19, 2026
Subject: S7-2026-15 From: Matt Affiliation: Jun. 19, 2026 Matt Beach here in Philadelphia, PA. Keep

the quarterly reporting. I got swindled by Worldcomm com when its stock hit the floor. Lost more than 1/3rd of my portfolio. I don't ever want to see this again.

Matt Durant — Jun 19, 2026
Subject: S7-2026-15 Comment From: Matt Durant Affiliation: Jun. 19, 2026 These quartly reports are necasssary so that small investors like me can keep up and not consinstently be undercut by inside traders. Six months reporting is to long and you risk loosing trust in out system.

Matt Durant
8 Enfield Street #1
Jamaica Plain, MA 02130

Matt Gaul — Jun 19, 2026
Subject: S7-2026-15 Comment From: Matt Gaul Affiliation: Jun. 19, 2026 This is another way to give insiders a unfair advantage over the average investor. Please do not do this.

Matt Keuler — Jun 19, 2026
Subject: S7-2026-15 From: Matt Keuler Affiliation: Jun. 19, 2026 Police the ultra-wealthy, not the impoverished.

Matt Keuler

Matt Klein — Jun 19, 2026
Subject: S7-2026-15 From: Matt Klein Affiliation: Jun. 19, 2026 For those of us who lived through Enron and other congressionally created failures, we know why certain requirements were made for reporting. Now that the smoke is back, those same types of people who caused Enson and such are crawling out of the dark to recreate the systems that made the problems. We need quarterly reporting.

Matt Luzi — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Matt Luzi Affiliation: Jun. 19, 2026 I am facing retirement in a few years. I have had to rely on my savings to get to retirement. I can't afford the valuation decline if reporting is reduced to semi-annual. Please retain quarterly reporting. Matthew Luzi, Paralegal, Buffalo, NY

Matt Maroul — Jun 19, 2026
Subject: File No. S7-2026-15 From: Matt Maroul Retail investors need more information, not less. The requirement for quarterly reporting is not hindering companies performance with markets achieving all time highs regularly.

Matt Nemeth — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Matt Nemeth Affiliation: Jun. 19, 2026 My name is Matt Nemeth, I'm a Senior Security Engineer based out of Florida. I've spent over 20 years of my life working hard, providing for my family and I have another 20 to go if I'm lucky. I've been fortunate enough to have the brains to invest in my IRA aggressively over the last nearly two decades. This is all I have. We may not get SS by the time I retire, depending on how funding goes there. I don't have a pension. This is it. A hit like this on the savings I've worked all these years for would be devastating for me, my wife, and potentially my kids. We can't afford to experiment again with semi-annual reporting!

Thank you for your time and consideration

Sent from my iPhone

Matthew Casadonte — Jun 19, 2026
Subject: File No. S7-2026-15 From: Matthew Casadonte To Whom It May Concern, I am writing to formally express my opposition to the regulatory changes proposed under File No. S7-2026-15. The implementation of this proposal would introduce unnecessary regulatory burdens, stifle market innovation, and inadvertently disadvantage individual participants. Rather than achieving its intended goals, the rule as drafted creates operational inefficiencies and lacks the clear, data-driven justification required for such an impactful shift. I strongly urge the Commission to reject this proposal and reconsider its approach to ensure a more balanced, efficient, and equitable framework. Thank you for your time and consideration of my comments.

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matthew s — Jun 19, 2026
Subject: S7-2026-15 From: matthew s Affiliation: Jun. 19, 2026 I strongly would urge that the SEC to not change the existing regulation. But I know you will cave to the dictator so I guess it doesn't matter what we the people say. It would be nice if you did the right thing.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Matthew Shaw — Jun 19, 2026
Subject: S7-2026-15 Comment From: Matthew Shaw Affiliation: Jun. 19, 2026 Matthew shaw, software engineer.

The stock market cannot cater solely to insiders. Accurate valuations can only occur with transparency, and stale data is anything but transparent.

Sent from my iPhone

Matthew Ward — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Matthew Ward Affiliation: Jun. 19, 2026 I've always heard the term quarterly report. Perhaps instead of quarterly, it should be monthly. AI should make this simple enough.

Sent from my iPhone

Matthew Weinberger — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Matthew Weinberger Affiliation: Jun. 19, 2026 Why would you deprive the individual investor quarterly profit and loss information. Does the SEC intend to make me whole when a CEO or corporate board destroys the value of a company to enrich their own pockets while we are kept in the dark. If you were to make this decision my only option would be liquidate my portfolio immediately and wait for the market to crash and buy when everything will be 10 cents on the dollar. In the Information Age how is less information better?

Sent from my iPhone

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matty — Jun 19, 2026
Subject: S7-2026-15 Comments From: matty Affiliation: Jun. 19, 2026 Why cheat the little people

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Maura Hayes — Jun 19, 2026
Subject: S7-2026-15 From: Maura Hayes Affiliation: Jun. 19, 2026 Retain quarterly reporting for Accountability and to encourage ethical fiduciary responsibility.

Sent from my iPhone

Maureen Chase — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Chase Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
I rely on quarterly reports to make decisions.

Maureen Colgan — Jun 19, 2026
Subject: S7-2026-15 From: Maureen Colgan Affiliation: Jun. 19, 2026 CEOs MUST be held accountable for their company. A PUBLIC company should keep their owners apprised at least quarterly. Six months is too long to keep something hidden.

Maureen Fendrick — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Maureen Fendrick Affiliation: Jun. 19, 2026 Do not do this. We have learned that this is not good for our economy.

Maureen Gavin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maureen Gavin Affiliation: Jun. 19, 2026 My question is why would
you even consider this?

Maureen Gavin
415-887-8160
mogavin415@gmail.com

Maureen Hannaway — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maureen Hannaway Affiliation: Jun. 19, 2026 I am 62 years old , female and single my life.
I have lost my only wealth twice Dot.com bubble and 2008.
Those responsible for tanking our economy faced zero accountability.
How much more are we going to be bled dry?
The stock market is already artificially inflated.
These guides are put in place for a reason.
Enron.
2008!

Sent from my iPhone

Maureen Harpell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Maureen Harpell Affiliation: Jun. 19, 2026 Please protect our investments.

Maureen Harpell

Bridgton, Maine 04009

Maureen Holder — Jun 19, 2026
Subject: S7-2026-15 Comments From: Maureen Holder Affiliation: Jun. 19, 2026 We the People are being robbed by the Trump criminal regime and Congress. Stop insider trading! Quarterly reports! Maybe weekly reports!! Cheaters.
Maureen Holder
Sick of this corrupt crap

Maureen Mason — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Mason Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly disclosures to provide transparency for everyone so we can make informed decisions. We need to protect our investments. Knowledge is power and we the people need the same opportunities as the people at the top.

Maureen Muck — Jun 19, 2026
Subject: S7-2026-15 From: Maureen Muck Affiliation: Jun. 19, 2026 Quarterly is accountability.

Maureen O'Dowd — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maureen O'Dowd Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: The Bill harms the public by way of hiding information regarding essential and necessary fluctuations and discrepancies. Without these timely updates we would be without power to safeguard our monies. This is harmful to the public economy. You have an obligation and mandate to protect customers by way of public trusting their money to honest investment. This Bill takes away that responsibility to do so and takes away recourse of the public to protect their savings. I reject this Bill on the premises that it is malicious towards the public economy of America.

Maureen Peifer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Peifer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Protect our pensions

May Chao — Jun 19, 2026
Subject: S7-2026-15 From: May Chao Affiliation: Jun. 19, 2026 The quarterly reports help to hold CEOs accountable to their companies and shareholders and prevent fraud that can domino into the daily lives of all Americans and our economy. Reducing these guardrails to only two annual reports, especially during this time when our economy is already uncertain and fragile, is irresponsible and invites greater risk of unchecked actions. It is the SEC’s job to protect investors and enforce security

laws.

I object to the proposed changes in filing requirements. They were put in place to protect Americans from another financial disaster and are needed now more than ever.

May Chao
Project Accountant
Los Angeles, CA

Sent from my iPad

Mayor Diggler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mayor Diggler Affiliation: Jun. 19, 2026 This is a ridiculous ploy and an assault on regular American people.

Will S
Portland, Oregon

Mayra Sacco — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mayra Sacco Affiliation: Jun. 19, 2026 While we all want to believe that information is available to everyone equally, the reality could prove to be different especially for individual investors that don't have the same access as institutional investors. For this reason we must maintain quarterly reporting to give everyone a fairer chance at making smarter investment decisions according to what information is equally available to all in a more timely manner.

Thank you

Sent from my iPhone

MB Colburn — Jun 19, 2026
Subject: S7-2026-15 Comment From: MB Colburn Affiliation: Jun. 19, 2026 Keep Quartely reporting!!!!!

Sent from my iPhone

MB Simmons — Jun 19, 2026
Subject: S7-2026-15 Comment From: MB Simmons Affiliation: Jun. 19, 2026 Quarterly reporting should remain a requirement. One year, or even 6 months is too long to wait for a financial checkup on the companies we inveest in.
- Mary Simmons, Controller

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mbacon921 — Jun 19, 2026
Subject: S7-2026-15 Comments From: mbacon921 Affiliation: Jun. 19, 2026 Be fair stop pandering to the rich keep reports quarterly...the right thing to do!

Sent from my Galaxy

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mbutzke — Jun 19, 2026
Subject: S7-2026-15 From: mbutzke Affiliation: Jun. 19, 2026 Transparency is all important. Dont change reporting. Keep the people's trust not busin hear say!

Md Shuvo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Md Shuvo Affiliation: Jun. 19, 2026 Google Finance is updating soon. Try the new experience to see your watchlists, portfolios, and more – now with AI insights

expand_all
Compare markets
US
Europe
Asia
Latin America
Currencies
Crypto
Futures
Dow Jones
51,564.70
0.14%
S&P 500
7,500.58
1.08%
Nasdaq
26,517.93

Me Bock — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Me Bock Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We the people have seen FRAUD & CORRUPTION Revealed in 2026. The longer period of information is an Open Door for FRAUD & CORRUPTION to Prosper. We, the Investors DEMAND

TRANSPARENCY through QUARTERLY Reports.

Meagan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Meagan Affiliation: Jun. 19, 2026 The hubris and gall of going to six months is staggering.

Stop. Trying. To. Cheat.

Sent from my iPhone

MEDHAT EL-SABAWY — Jun 19, 2026
Subject: Comment on S7-2026-15 From: MEDHAT EL-SABAWY Affiliation: Jun. 19, 2026 I prefer to continue receiving quarterly reporting of public company since making it reported twice yearly does not save me money. Medhat El-sabawy, retired pharmacist

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Meegan Gildehaus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Meegan Gildehaus Affiliation: Jun. 19, 2026 Transparency for the already near oligarchical companies is the absolute bare minimum that we could hope for as patriots. American people want transparency. Lessening oversight in the highly technologically advanced world would be counter productive.

Meegan Gildehaus

Meg Milligan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Meg Milligan Affiliation: Jun. 19, 2026 Quarterly reporting should be the minimum requirement. It might keep people more honest if monthly reporting was required, but quarterly is a minimum.
Margaret E Milligan
2024 Newhaven Loop
Riceland, WA 99352

Express from Meg's electronic leash!

Megan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Megan Affiliation: Jun. 19, 2026 To whom it may concern;

My name is Megan Selke. I am a wife and mother of three who works to live I do NOT live to work.

One way my husband and I plan to live comfortably through retirement is our investments, Keep reports quarterly! Protect people not corporations.

Respectfully,

Megan Selke

Well Being Notice: Managing work and life responsibilities is unique to everyone. I have sent this email at a time that works for me. Please respond at a time that works for you!

“Act as if what you do makes a difference, it does.” ~William James

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Megan J — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Megan J Affiliation: Jun. 19, 2026 Reporting more often allows for more targeted and efficient change to keep growth moving in the right direction. In education, if I only gave feedback at midterm and term mt students wouldn't know where they stood until it was too late, or too hard to make changes. The work to correct course would be overwhelming and lead to burnout and hopelessness.
By reporting quarterly, its easier to adapt to trends and spot patterns that allow for adjustment to keep things movong forward. Keep American finances strong and continue with quarterly reporting.

Megan Roemer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Megan Roemer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am losing faith in the regulations that protect me from being scammed. If your goal is to cause people without insider knowledge to pull our money from the market and stop investing in companies, then pass this. Otherwise, please abandon this bill immediately. Investors need more transparency, not less.

MEGHAN MARCUM — Jun 19, 2026
Subject: S7-2026-15 Comments From: MEGHAN MARCUM Affiliation: Jun. 19, 2026 This rule is unwanted by everyone who is not a billionaire or day trader. No!
Meghan Marcum - Clinical Psychologist

Melanie Abston — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melanie Abston Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an investor I need more required reporting not less. The more recent the information the better decisions I can make.

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melanie alfredsson — Jun 19, 2026
Subject: S7-2026-15 Comments From: melanie alfredsson Affiliation: Jun. 19, 2026 Keep the reporting quarterly!

Melanie Alfredsson

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melanie alfredsson — Jun 19, 2026
Subject: S7-2026-15 Comments From: melanie alfredsson Affiliation: Jun. 19, 2026 Keep the reporting quarterly

Melanie

Sent from my iPad

Melanie C Alexander — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melanie C Alexander Affiliation: Jun. 19, 2026 NO! If I were in control, I'd change reporting to MONTHLY. Investors deserve this information.

Melanie Engberg — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melanie Engberg Affiliation: Jun. 19, 2026 Melanie Engberg Administrator. Transparency is vital. Allowing companies to only report financial earnings every 6 months will lead to and allow more fraud and insider trading. Play American
people are already skeptical and this change will only make it worse.

Yahoo Mail: Search, Organize, Conquer

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melanie grayson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: melanie grayson Affiliation: Jun. 19, 2026 In this age of demand for increased transparency and accountability, returning to twice a year reporting would be a step backwards. I disagree with the plan wholeheartedly and request this planned change NOT be implemented.

Sent from my iPhone

Melanie H — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melanie H Affiliation: Jun. 19, 2026 Melanie Houk, former DGC for a publicly traded company. We must keep disclosure requirements on quarterly basis and have strong requirements for disclosure of market risks etc to protect the public.

Sent from my iPhone

Melanie Patterson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melanie Patterson Affiliation: Jun. 19, 2026 Please, SEC, keep it Quarterly!
I'm depending on my investment for retirement.
Melanie Patterson, RN

Sent from my iPhone

Melanie Scott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melanie Scott Affiliation: Jun. 19, 2026 Quarterly reporting is what many organizations, non-profits, and investors use and its time-tested. If one only gets a 6-month report, a lot could be lost. Wall Street might benefit but could also lose investors - think about it. Quarterly reports = greater level of feedback and security; semi-annually = lack of feedback, lowered confidence in investing and going international.

Melanie Yannitto — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melanie Yannitto Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting to keep more appropriate information available for investors.
History should show that does not work for the benefit of the majority.

Melinda Allums — Jun 19, 2026
Subject: S7-2026-15 From: Melinda Allums Affiliation: Jun. 19, 2026 Quarterly reporting and some semblance of accountability must be upheld considering all this administration has done. Pardoning the January 6 insurrectionistsalong with the Medicare fraudsters and various criminals, the demolition of the east wing, the illegal wars, the destruction of out national security, and I could go on for paragraphs but I won't. DO NOT MAKE IT EASIER FOR OUR GOVERNMENT TO ABUSE THE TAXPAYERS WHO SUPPORT THIS COUNTRY. Common sense comes in handy so often, let's use a bit now. In a brief period of time our country has gone from being respected to a complete lack of respect globally, with the exception of Israel, whose puppet America has become at great costs to our country's former integrity.
Melinda Allums

Melinda Galbraith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melinda Galbraith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Not posting the reports so that I can see what's going on in the Market because you deem that I don't care. HOW DARE YOU I WATCH EVERY MORNING.BS
THE GOV'T IS TRYING TO GET RID OF MY BENEFITS AND NOW YOU INSULT ME WITH NOT WANTING TO WATCH MY INVESTMENTS
MELINDA GALBRAITH

Melinda Turner — Jun 19, 2026
Subject: S7-2026-15 From: Melinda Turner Affiliation: Jun. 19, 2026 Accountability matters. The rise of CEOs and their fortunes are taking away from the average American. Keep it QUARTERLY!!

Sent from my iPhone

Melisa Hill — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melisa Hill Affiliation: Jun. 19, 2026 Quarterly Reports keep companies a little more honest. There is zero reason to delay public transparency.

Melissa — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY. What kind of idiot suggested changing it?
Gawd, this way of sending a message just looks like another spam magnet. Thank you in advance for the extra junk mail.

Yahoo Mail: Search, Organize, Conquer

Melissa — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Melissa Affiliation: Jun. 19, 2026 Keep it quartly please.

Melissa Cam
It's Magic Ink

Melissa Biegler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Biegler Affiliation: Jun. 19, 2026 We eat week to week and plan month to month. Quarterly updates are more than reasonable to expect in regards to OUR money.

Melissa Birdsong — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Birdsong Affiliation: Jun. 19, 2026 Melissa Birdsong, retired. For the sake of visibility and due diligence for monitoring the portfolio that supports my retirement, I urge the SEC to maintain the current quarterly reporting schedule.

Melissa Davis — Jun 19, 2026
Subject: File No. S7-2026-15 From: Melissa Davis Do not change reporting guidelines or risk financial collapse for investors across the globe. . Keep them at quarterly please.

Melissa Dunning-McPherson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Dunning-McPherson Affiliation: Jun. 19, 2026
To the Securities and Exchange Commission:
Don't blindfold retail investors. We're tired of big bureaucrats bull ****!
sincerely,
Melissa Dunning-McPherson
Calvert City, KY

Melissa Hanson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melissa Hanson Affiliation: Jun. 19, 2026 My name is Melissa Hanson. I am an accountant and Business Administrator. In my personal and professional opinion, the potential risks of limiting access to financial reports far outweigh any real or perceived benefit. I am in favor of leaving reporting quarterly.

Sent from my iPhone

Melissa Hardaway — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Melissa Hardaway Affiliation: Jun. 19, 2026 Anything that simplifies financial management and allows more transparency is best for the average investor. There's a real problem if the SEC wants to turn the click back to 1955. Why? Sounds like it's to muddy up the waters, which is no god for anyone.
Although I have no finances to "manage" anymore, there was a time for me….and there needs to be a "time" for everyone in the future. If it was a waste of time and/or money, that would be different, but people deserve to know the current status of their investment accounts for relevancy in their everyday lives.
If Pres. Trump and our Country want people to be independent, the American people need every tool available to them.

Sent from my iPhone

Melissa Hardaway — Jun 19, 2026
Subject: Re: Comment on S7-2026-15 From: Melissa Hardaway Affiliation: Jun. 19, 2026 Forgot to Identify myself.
Melissa Hardaway
Retired Senior
Nashville, TN 37209

Sent from my iPhone

> On Jun 18, 2026, at 7:01 PM, Melissa Hardaway <melissahardaway@comcast.net> wrote:
>
> Anything that simplifies financial management and allows more transparency is best for the

average investor. There’s a real problem if the SEC wants to turn the click back to 1955. Why? Sounds like it’s to muddy up the waters, which is no god for anyone.
> Although I have no finances to “manage” anymore, there was a time for me….and there needs to be a “time” for everyone in the future. If it was a waste of time and/or money, that would be different, but people deserve to know the current status of their investment accounts for relevancy in their everyday lives.
> If Pres. Trump and our Country want people to be independent, the American people need every tool available to them.
>
>
> Sent from my iPhone

Melissa Knight-Howe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melissa Knight-Howe Affiliation: Jun. 19, 2026 It matters because the public interest is transparency ,& accountability for business investors to see trouble before the creation of ponzi schemes, and, or being lied to about their investments. The Speculative Casino environment is creating the "bubble issues" & the economy crashes.
The Securities & Exchange Commission is about stopping fraud, not promoting it. If businesses aren't transparent in their book keeping, it affects a lot of things. Hiding anything is a bad idea, especially when dealing with social & governance institutions that must have the trust of the public. No transparency, no accountability, no repercussions for unethical business practices, opens doors to criminal behaviour in the financial/ business sectors of any society. We have been witness to this for centuries. Narrowing the window is an extremely detrimental direction to go in.

Melissa Lanchantin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Lanchantin Affiliation: Jun. 19, 2026 Transparency is critical -especially for small investors the rules need to be the same for the large institutional investors / What’s the point in participating if I can’t make informed decisions.

You need people like me to stabilize the market now do t turn your back on us

Melissa Business Owner - California

Sent from my iPhone

Melissa Lawrence — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Lawrence Affiliation: Jun. 19, 2026 It's imperative that the SEC continues to issue quarterly reports. Transparency is important.

Thank you.

Melissa Lawrence
Chicago

Melissa Magal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Magal Affiliation: Jun. 19, 2026 Quarterly reporting does not allow for a fair advantage to the masses who need monthly information to make sound decisions.

MELISSA PARKER — Jun 19, 2026
Subject: S7-2026-15 Comments From: MELISSA PARKER Affiliation: Jun. 19, 2026 Please keep the reporting QUARTERLY. Thank you.
Melissa Parker

Sent from my iPad

Melissa Penn — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Penn Affiliation: Jun. 19, 2026 To whom It May Comcern,

My name is Melissa E. Penn. I am an Employee Assistance Professional and Executive Coach in Colorado.

The law is fine as it is. Transparency hurts no one but criminals.

These quarterly laws were written for good reasons - to protect the public from making unwise investments. The reasoning behind these laws has never been more sound: protect the public. Do not change them; there is no need.

Sincerely,

Melissa E. Penn

Melissa Riley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melissa Riley Affiliation: Jun. 19, 2026 Quarterly reports are necessary to keep checks and balances for investors!!

Melissa Riley
IATSE Local B148 Treasurer/ Secretary

Melissa Shumate — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melissa Shumate Affiliation: Jun. 19, 2026 Melissa Shumate High School English Teacher
In a world where corporate corruption is more rampant than ever, why would cutting reporting in half even be a consideration?

Sent from my iPhone

Melissa Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melissa Smith Affiliation: Jun. 19, 2026 Please, do not scrap the quarterly reports. Now, now than ever these matter. Many companies would take advantage of the people if they could get away with it, just to make an extra billion bucks!! Please protect consumers!
Sincerely,
Melissa Smith

Melissa Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melissa Smith Affiliation: Jun. 19, 2026 What are they trying to hide?

Melissa Smith — Jun 19, 2026
Subject: S7-2026-15 From: Melissa Smith Affiliation: Jun. 19, 2026 M.Smith, retired health care worker. If releasing TRUE financial statements quarterly is NOT the CEOs job responsibility, who’s is it?

Melissa Smith — Jun 19, 2026
Subject: S7-2026-15 From: Melissa Smith Affiliation: Jun. 19, 2026 M.Smith, retired health care worker. If releasing TRUE financial statements quarterly is NOT the CEOs job responsibility, who’s is it?

Mel Smith
Mtsaloha@gmail.com
Mt View, Hawai’i
96771

Melissa Williams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Williams Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What's your goal with this proposed rule change? This will make it riskier for retail investors to participate in the market. Why do you want to increase that risk? Especially when you've increased the exposure of retail investors to enhanced market risk with the SpaceX IPO -- loosening the rules

for investors on this company that has yet to turn a profit--what is your end goal?

Your mission is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. Your proposed change violates that mission. The change would protect companies over investors; skew market information and facilitate fraud; and will put middle and lower income Americans' retirement investments at risk--making the majority of Americans poorer will not help the American economy. You see that, don't you?

Melody LaPier — Jun 19, 2026
Subject: S7-2026-15 Comment From: Melody LaPier Affiliation: Jun. 19, 2026 No. There's more than enough secrecy already. We should be working to make everything transparent, not adding more reasons for the people not to trust govt, corporations, and wall Street.

Melody Lindsey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Melody Lindsey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Even though I have a financial advisor, I still pay close attention to my investments. Please refrain from changing the quarterly reports as they provide a window into how my investments are determined. Less information will sorely affect my portfolio. Thank you for your consideration.

Melody Sanders — Jun 19, 2026
Subject: S7-2026-15 Comments From: Melody Sanders Affiliation: Jun. 19, 2026 Who do you support? What are your ethics? Reporting is easy because of our software advancements so not reporting is ridiculous and sketchy. You must protect people.

Mendo4Pete — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mendo4Pete Affiliation: Jun. 19, 2026 There’s a reason reporting was changed to quarterly, and there is no rational reason to change it now. I’m a retired RN who practiced and saved for fifty years. My husband is still working full-time because he cannot afford to retire under the instability of the current administration. Transparency matters. Accountability matters. We owe our children a legacy we can be proud of. Please leave reporting requirements as they are.

Paula Radell
Ukiah, CA

Sent from my iPhone

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mepurhamus — Jun 19, 2026
Subject: Comment on S7-2026-15 From: mepurhamus Affiliation: Jun. 19, 2026 Mary, retired and saved all my life for this retirement. Savings acrue and compound interest and dividends over time. Now you are saying I could lose half of my life savings? This is just right out wrong!

Sent from my Galaxy

Meredith McGlamery — Jun 19, 2026
Subject: KEEP SEC QUARTERLY From: Meredith McGlamery Affiliation: Jun. 19, 2026 Just another way for DJT to help his cronies steal from us. This is beyond absurd, flies in all laws regarding PUBLIC company records and is an invitation to rip people off. Do not allow this totally open door to crime happen!!

Meredith McGlamery

Meredith Thompson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Meredith Thompson Affiliation: Jun. 19, 2026 It's important for companies to be transparent about what they are doing. This helps consumers and investors understand what decisions are being made, which impacts everyone. Meredith Thompson program manager.

Sent from my iPhone

Merrilee Harrigan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Merrilee Harrigan Affiliation: Jun. 19, 2026 Quarterly reporting is good for investors, and for our society and good capitalism. Capitalism only works well with transparency and accountability.

Merrilee Harrigan
JoyofGlass.com

Merrily Riesebeck — Jun 19, 2026
Subject: S7-2026-15 Comment From: Merrily Riesebeck Affiliation: Jun. 19, 2026 We want quarterly reporting to stay in place! These controls were implemented for a reason. The ACCOUNTABILITY must remain.

Merrily Riesebeck

(Retired in '14) VP - Chubb & Son, Inc

Sent from my iPhone

Merry Shernock — Jun 19, 2026
Subject: S7-2026-15 From: Merry Shernock Affiliation: Jun. 19, 2026 We have seen how things deteriorate when there are not enough eyes on the situation. Let's not make that mistake yet again; keep the quarterly report.

Micah Burke — Jun 19, 2026
Subject: S7-2026-15 Comment From: Micah Burke Affiliation: Jun. 19, 2026 The reason companies go public says it all. It’s for transparency. If you want public money to be invested then you have to be transparent and share earnings every quarter. This is a non negotiable

Sent from my iPhone

Michael — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Affiliation: Jun. 19, 2026 Why do you wish to increase corruption??? Michael Floyd Gaston. 312 West 3rd Street, Ina, Illinois 62846

Michael & Lynn Collins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael & Lynn Collins Affiliation: Jun. 19, 2026 Why on earth would you do something that allows a company to hide anything. That is plain wrong!

Sent from AT&T Yahoo Mail on Android

Michael & Tanis Coughlin — Jun 19, 2026
Subject: S7-2026-15 From: Michael & Tanis Coughlin Affiliation: Jun. 19, 2026 Keep quarterly disclosures or insider trading becomes the norm even more than it already is. Rich or poor, no middle class!

Sent from my iPhone 15 Pro

Michael a — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael a Affiliation: Jun. 19, 2026 Oligarchs taking more from people, seem like crooks run the usa. Michael Anthony sarasota fl

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Michael Blake — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michael Blake Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting is a must. The information is vital to making informed decisions.

Michael Brady — Jun 19, 2026
Subject: S7-2026-15 From: Michael Brady Affiliation: Jun. 19, 2026 Not only should these corporations not have this perk they should be locked out of lobbying and donating to any political group.

Michael Bribriesco — Jun 19, 2026
Subject: S7-2026-15 From: Michael Bribriesco Affiliation: Jun. 19, 2026 No CHANGE To PROTECT THE ERON TYPE CRIMINALS

Michael Bunker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Bunker Affiliation: Jun. 19, 2026 Quarterly accounting gives a better understanding of the company's health . Accountability the semiannual, a better review of the company's finances . Quarterly accounting has a documented status check . Allows corrections to be made in a timely manner. Quality gives investors Much better insight of their investments. If it is & has provided valid information about the company & business .

Michael Burns — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michael Burns Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Doing away with quarterly reporting hurts individual investors, not institutional invest investors. Institutional investors will always have a way to get information quarterly, giving them an unfair advantage over individual investors. Further, a lot can happen in a quarter. No investors should be left in the dark for six months.

Michael Churchill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Churchill Affiliation: Jun. 19, 2026 You're just making it easier for the criminals to steal from our country

Sent from my iPhone

Michael Cockrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Cockrell Affiliation: Jun. 19, 2026 No hiding, we want More transparency, not less

Michael W Cockrell

Michael Cook — Jun 19, 2026
Subject: S7-2026-15 From: Michael Cook Affiliation: Jun. 19, 2026 Semiannual will produce fraud fraud fraud.

Michael Cox — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Cox Affiliation: Jun. 19, 2026 "Evil lives in the dark. We instinctively know it as children, but as we grow older we allow reason to cloud our judgment."

Michael DeBol — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael DeBol Affiliation: Jun. 19, 2026 Keep the quarterly reporting, it's an important safeguard!

Michael Dunn — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Dunn Affiliation: Jun. 19, 2026 Change it and your just giving people permission to cheat. Us your heads.

Michael Frasco — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Frasco Affiliation: Jun. 19, 2026 I don't know about you, but I like to keep track of my money, and not just let some sleaze bag CEO or investment adviser get away with mismanagement. Michael Frasco, Spokane, WA

Michael Gant Jr — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Gant Jr Affiliation: Jun. 19, 2026 Unfortunately we have so little oversight already in the corporate world and we cannot trust them to do whats right? An accounting is coming, will you be on the right side when it arrives.? We ask you to please vote to continue the quarterly reporting . Someone will he held accountable, will it be you or them? Thank you!

Michael Goshorn — Jun 19, 2026
Subject: S7-2026-15 From: Michael Goshorn Affiliation: Jun. 19, 2026 Michael Goshorn, retired Finance IT professional, zipped 80547. While I'm very familiar with the effort and expense quarterly reporting requires, as an investor I believe it imposes discipline when disclosure is frequent. Small

investors need all the information we can obtain to make good decisions.

Michael Goshorn

Michael Hand — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Hand Affiliation: Jun. 19, 2026 Retaining quarterly reporting is critical for we smaller investors…and the public at large!

Michael Hand, Ph.D.

Sent from my iPhone

Michael Hepfer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michael Hepfer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am a retail investor that is reliant on quarterly reports to make informed decisions for investing. Even investment advisors who are fiduciaries are reliant on this information to fulfill their obligation.

Changing this rule will create more distrust and less transparency into the companies that my investments lie within. I am against this change and advocate for more transparency and accountability.

thank you for your consideration.

Michael Hoffman — Jun 19, 2026
Subject: File No. S7-2026-15 From: Michael Hoffman Quarterly reporting protects individual investors. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The companies most likely to opt out are the ones where oversight matters most. I am the beneficial owner of these businesses. They should continue to report to me quarterly.

Michael Horace — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Horace Affiliation: Jun. 19, 2026 I'm retired from quality strategy and planning and my retirement income depends on having good financial information. If this goes through data and results will be half a year old and way out of date. This can be a recipe for disaster if something starts going awry. Michael H.

Michael Kane — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Kane Affiliation: Jun. 19, 2026 Quarterly reports are

helpful in that dividends are distributed and for those who are dependent on SS alone these are crucial income. Professional investment has advantage enough over the general public. Twice a year disclosure may save money for the corporate interests, but keep Charlie Citizen in limbo. Don't change what ain't broken.
MD Kane

Michael Kline — Jun 19, 2026
Subject: S7-2026-15 From: Michael Kline Affiliation: Jun. 19, 2026 We need to hold companies accountable, and that starts at the top. There are no reasons to cut the reporting signatures in half. That means double the time for any obfuscation, double the time to hids things, and less time and opportunity for the public to make informed decisions regarding their money. I strongly urge the SEC to not cut this in half.

Mike k

Michael Kuba — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Kuba Affiliation: Jun. 19, 2026 No

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Michael Kupstas — Jun 19, 2026
Subject: S7-2026-15 From: Michael Kupstas Affiliation: Jun. 19, 2026 I was vice president of a small business corporation. When the president died after a brief illness, I continued to file the company's reports.

Michael Lampson — Jun 19, 2026
Subject: S7-2026-15 From: Michael Lampson Affiliation: Jun. 19, 2026 Why change what is working?

Michael Lillge — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Lillge Affiliation: Jun. 19, 2026 I know, the wealthy want to become wealthier. And more, and more and more. Go ahead, but remember, there WILL BE A REAL ACCOUNTING BEFORE ONE WHO SEES THROUGH EVERYTHING!

Michael Loop — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Loop Affiliation: Jun. 19, 2026 Hello,

Keep reporting as it stands.
Why do big money get an edge? while retail investors get less insight.
Doesn't seem very fair, equal or democracy based.

Thank you,
Michael Loop

Michael Mantooth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Mantooth Affiliation: Jun. 19, 2026 Do NOT go to 6 month reporting.

Sent from my iPad

Michael McGee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael McGee Affiliation: Jun. 19, 2026 Control the fraud, quarterly reporting!

Mike & Marcia McGee

Michael Mclure — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Mclure Affiliation: Jun. 19, 2026 Keep the reporting quarterly

Michael S. McLure
McLure Services
205-520-8133

Michael Merry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Michael Merry Affiliation: Jun. 19, 2026 Michael Merry
Renton, Washington

Absolutely not! I have not worked and saved every day for the past 50 years to have it all wiped out as a result of this thinking!
I am not wealthy by any means, but what little I do have is what I'm depending on for my retirement years.

Why does it seem that every decision hinges on the current administration's wants and whims?

Once again, absolutely NOT!

Michael N — Jun 19, 2026
Subject: S7-2026-15 From: Michael N Affiliation: Jun. 19, 2026 Compromise. Report 3 times a year. Every four months. FEB JUNE OCT

Regards,
MICHAEL NISHBALL ;~}

Michael Nails — Jun 19, 2026
Subject: S7-2026-15 From: Michael Nails Affiliation: Jun. 19, 2026 Quarterly reporting is necessary.

Sent from my iPad

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michael r ferenz jr None — Jun 19, 2026
Subject: File No. S7-2026-15 From: michael r ferenz jr Regular investors, like myself, need Quartey updates to have basic information to direct our investments. Having less information does not instill faith in companies I own, and makes me want the security of a bank issued CD.

Michael Rawlins — Jun 19, 2026
Subject: S7-2026-15 From: Michael Rawlins Affiliation: Jun. 19, 2026 My name is Michael Rawlins. I'm an emtertainment rigger in Las Vegas, NV. There is no legitimate reason to reduce the number of times a company must file financial disclosures. Reducing reporting only increases the probability of huge funancial fraud like what led to the creation of the law. I ask you to please keep the guardrails in place so American taxpayers aren't on the hook for billions of dollars when the government, once again, is forced to bail out a huge corporation that broke the law. Dont make the change.

Michael Schwager — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael Schwager Affiliation: Jun. 19, 2026 Changing quarterly reporting is a terrible idea. I hate it.

-Mike Schwager

Michael Shelton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Michael Shelton Affiliation: Jun. 19, 2026 I am not going in favor of returning to semi-annual reporting. The SEC must maintain quarterly reporting.

Michael Shelton, retired
Stevensville, MI 49127

Michael

Michael Skelly — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michael Skelly Affiliation: Jun. 19, 2026 Quarterly filing is critical to fair investing for those of us with modest means who exist outside of corporate structure! Ethics matter!

Michael Toney — Jun 19, 2026
Subject: S7-2026-15 From: Michael Toney Affiliation: Jun. 19, 2026 We want Quarterly only.

Sent from my iPhone

Michael W. Lawson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michael W. Lawson Affiliation: Jun. 19, 2026 KEEP QUARTLY REPORTING!!

Thank you for all that you do in support of our fishermen,

I remain,

Michael W. Lawson

Team W.A.T.E.R.
teamwaterscuba@gmail.com

850-624-5825

Michele Artt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michele Artt Affiliation: Jun. 19, 2026 Michele Artt, retired teacher after 36 years! I want frequent, public disclosure . How else can a democracy fubction?!?!?

Michele Carden — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michele Carden Affiliation: Jun. 19, 2026 Quarterly reports don’t even show the true health of a company. I think bi-monthly would be better! Add more reporting, not less.
Michele Carden

Sent from my iPhone

Michele Cardona — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michele Cardona Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are necessary and in my opinion there is only one reason you are considering changing it - to allow the big companies to manipulate the stock market to make more money for them and to rob the little people blind. Anyone investing in a company has the right to be kept informed- quarterly statements make it harder for companies to steal from investors and send a message- you are not above the law! Currently I don't have any trust in the government and now am starting to think the SEC may not be looking oot for investors but instead big businesses!

Michele Dudley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michele Dudley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly reports to keep the market fair.

Michele Holloman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michele Holloman Affiliation: Jun. 19, 2026 It is important that companies due this every 3 months. All this does is gives them more time to hide things . And lie about their earnings.
In turn giving the administration time to lie about GDP and other earnings for the country.

Michele Inman — Jun 19, 2026
Subject: S7-2026-15 From: Michele Inman Affiliation: Jun. 19, 2026 My name is Michele Inman. I'm an executive secretary to the board of directors of a local nonprofit. I live in California. I watched as many people lost their earned retirement savings due to corporate greed and negligence.
The SEC is not doing their job if they allow the 2002 1/4erly signing of reports by CEO's acknowledging their ownership of the trust the employees of their companies place in them to make decisions in the best interests of their shareholders, workers and employees.
If the SEC allows this mandated quarterly reporting rule to lapse then the head of the SEC should be held liable and responsible for any violations, misconduct or loss suffered by the people who placed their trust in the oversight of the SEC.

Michele Inman
815-343-1428 text or call

Michele Marantz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michele Marantz Affiliation: Jun. 19, 2026 Have we learned nothing from American history? Are we hell-bent on hurtling toward another financial crisis? Don't we understand that companies need mandates in order to remain honest in their business dealings?

Please maintain the quarterly reporting standard in order to ensure the integrity of our investments.
Michele Marantz/Dalton, Massachusetts

Michele Martin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Michele Martin Affiliation: Jun. 19, 2026 We need accountability! Less reporting leads to fraudulent actions. If I loose everything because of faulty financial reporting, I'll show up your doorstep expecting you to house me

Sent from my iPhone

MICHELE PREKOP — Jun 19, 2026
Subject: S7-2026-15 Comments From: MICHELE PREKOP Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!
Michele Karram
Retired and live off of my investments.

Sent from my iPad

Michele Reimer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michele Reimer Affiliation: Jun. 19, 2026 Common sense tells us that if a company does not have to report except for every 6 months, no one will be hurt except the investors. Those who know what is really going on whether you like it or not, will make trades to protect themselves.

You are not protecting the millions of Americans who work hard for their money and would be severely impacted if you were to extend the reporting. Please consider your parents, siblings, children and friends before you make a decision that could massively impact them.

Respectfully,

Michele Hawkins Reimer
Consultant/Chaplain/Coach
The Reimer Group

Phone | 214-923-9100
Email | michele.h.reimer@gmail.com

Things money can't buy: Morals / Respect / Character / Common Sense / Trust / Patience / Class / Integrity / Love / Peace / Kindness / Manners / Experience

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Michelle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Michelle Affiliation: Jun. 19, 2026 My name is Michelle Foster and I'm an inactive CPA holder in the accounting professional. I've worked in the accounting department of three public companies as well as private companies. I strongly believe investors are due transparency from the company they're investing in, and we should retain our quarterly reporting. I understand the wild ramifications that quarterly reporting can have on stock price, and how difficult it can be for businesses to have to release guidance quarterly, and then consistently meet it quarterly but moving to less frequent reporting is not in the best interest of investors, it's only in the interest of executives. Sacramento, California

Thank you
Michelle

Michelle Barnett SVP Of Economic and Workforce Development, Tulsa Authority for Economic Opportunity — Jun 19, 2026
Subject: File No. S7-2026-15 From: Michelle Barnett Re: File No. S7-2026-15, Semiannual Reporting I respectfully oppose the SEC's proposed rule allowing public companies to replace quarterly reporting with semiannual reporting. Quarterly reports serve a critical transparency function not only for investors and market participants but also communities and EDOs. They provide timely insight into a company's financial condition, operational performance, risks, and strategic direction. For many stakeholders outside the investment community, especially rural communities, quarterly filings are the most reliable and consistent source of information regarding management's outlook, planned capital investments, workforce trends, expansion strategies, and emerging risks. Communities and economic development organizations rarely have direct access to corporate leadership, making these disclosures an essential source of market intelligence. While the proposal seeks to reduce compliance burdens, the costs of diminished transparency outweigh the benefits. Investors make significant decisions based on quarterly results and management discussions, and delaying this information by an additional three months could impair price discovery, reduce investor confidence, and increase market volatility when material information is eventually disclosed. The proposal would also have consequences beyond the investment community. Economic development organizations, regional planning agencies, workforce partners, and local governments rely on quarterly disclosures to understand corporate expansion plans, capital investment strategies, workforce trends, and emerging business risks. This information helps communities prepare for economic downturns, align infrastructure and workforce investments with market realities, and identify opportunities for business recruitment and expansion. From the perspective of economic development practitioners, reducing reporting frequency would diminish one of the few publicly accessible tools available to anticipate economic shifts and make informed decisions that affect local economies and employment. Quarterly reporting has long provided an important and predictable benchmark for assessing corporate health and future direction. Maintaining this reporting cadence supports informed investment decisions, market efficiency, and effective economic development planning. For these reasons, I urge the Commission to retain mandatory quarterly reporting requirements. Thank you for your consideration. Michelle Barnett Tulsa, Oklahoma

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Michelle Bateman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Michelle Bateman Affiliation: Jun. 19, 2026 Quarterly reporting is crucial to making the existing horrendously corrupt system less abominably unfair to the citizens. KEEP REPORTING QUARTERLY..
Michelle M. Bateman, Business Owner

Michelle Cardona — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Cardona Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

if you are upstanding, you shouldn't have any problem proving it quarterly. Stop the greedy, underhanded vague bull. Put your pants on and show up. Anything less is cowardice; God will protect us from this white collar evil. You are not excused from transparency.

Michelle Carroll-Christopher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michelle Carroll-Christopher Affiliation: Jun. 19, 2026 Transparency! Transparency! Transparency! (and maybe some more regulation?)

MMC

Michelle Castle — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Castle Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You shouldn't allow this if anything nothing should be hidden if anything places like stores should include the taxes in their prices and be more thorough and to their customer

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Michelle Durand-Adams — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michelle Durand-Adams Affiliation: Jun. 19, 2026 Please keep reporting on a quarterly basis. My husband and I are retired and we depend on the security of our investments. Please don't open the door for those who would take advantage of a longer window to report.

Michelle Durand-Adams
1238 Glen Oaks Drive

West Des Moines, IA 50266
515-321-3017 (cell)

Michelle Hope — Jun 19, 2026
Subject: S7-2026-15 Comments From: Michelle Hope Affiliation: Jun. 19, 2026 Michelle Hope, retired. This matters to me because I have retirement that needs this reporting quarterly.

Michelle Joslin — Jun 19, 2026
Subject: S7-2026-15 From: Michelle Joslin Affiliation: Jun. 19, 2026 Keep the quarterly reporting! Understanding why its necessary, especially in today's era of unprecedented corruption is obvious.

Removing the requirements or reducing reporting is tantamount to encouraging fraud. As, the SEC, you know this.

In an age where those in power have removed every guardrail against corruption, be the exception; be one of the brave few to actually take the responsibility of public trust you have been given seriously.

Thank you for your consideration,

Michelle Joslin,
REALTOR and former CPA in Massachusetts

Michelle Joslin, REALTOR®
Leading Edge Real Estate
Cell: 781.760.7865
Email: MichelleSellsMore@gmail.com

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Michelle Miller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Miller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting should continue. If a company cannot do this they should not be a publicity traded company. As a retired CPA of a non-profit organization I provided monthly statements to our board. Reporting helps stakeholders understand the viability of the organization and is needed more frequently vs less.

Michelle Mitsuuchi-Stork — Jun 19, 2026
Subject: S7-2026-15 From: Michelle Mitsuuchi-Stork Affiliation: Jun. 19, 2026 Dear SEC, Don’t do away with Quarterly Reports, work to make the process less cumbersome. Timely data is power. Monthly reports give investors better insights.
Thank you,
Michelle M-S, WA State

Sent from my iPhone

Michelle Reed — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Reed Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: please don't remove quarterly reports- we need more than ever to trust corporations... not just for the ones winning but for us little guys out here trying to retire! Do what's best for all.

Michelle Reers — Jun 19, 2026
Subject: S7-2026-15 From: Michelle Reers Affiliation: Jun. 19, 2026 At this point in U.S. history, we the people have once again come to the point where we MUST stand together against those who would see us fail as a nation. A nation of the people, for the people, by the people. NOT SOME of the people, but all of the people. Not just people with money, but the well-to-do and impoverished alike. Actions like this one that the SEC is trying to impose upon us as a greater nation, are NOT

acceptable! This type of tactics robs us of more than just the knowledge of reality, it garners a situation that emboldens one group to dictate to all others, what they feel is fair and equitable. That their complete control over major finance is, somehow, okay, or worse yet, good for everyone. That is a fallacy. These maneuvers are only good for the elite. The obvious and horrific money grab is NOT good for our nation, for WE THE PEOPLE. All citizens should be governed by the same rules civilly and financially. A two tiered system of haves and have-nots is a form of oppression. We, the people, demand transparency. We do not condone this unethical wealth grab. Knowledge is power and we refuse to give up our power without a fight. Shame on you for on you! This is our country. We will fight to the end to keep it free and equal. If you support this coup by the financial elites, you are on the wrong side of history.

Michelle Rollings — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Rollings Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency with our investing and maximum regulation should remain in place.

Michelle Tarver — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Michelle Tarver Affiliation: Jun. 19, 2026 please stop catering to shifty wealth class. protect the majority from predators. quarterly reporting is the minimum standard, an even at quarterly repirting insiders have a huge advantage over the majority of investors. windfall corporate profits at the expense of small investors is not sustainable.

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michelle willson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: michelle willson Affiliation: Jun. 19, 2026 Michelle Willson, musician, radio host and production manager at small independent radio station in Worcester, MA. Since I work at a non-profit organization, I don't earn much. I've worked so hard, for so long, to save enough money to buy a house and to actually have a small amount of money saved. This disastrous decision could take all that away and lead me straight back to scrambling to pay bills, as well as wipe out anything I've saved. I'm well past retirement age, but am ok w/ working full time at the station, as well as part time as a musician. What is not ok is the nightmare idea of going back to poverty, unable to afford to live even the most frugal and modest lifestyle. Please do not do this. Thank you.

Sent from my Galaxy

Michelle wood — Jun 19, 2026
Subject: S7-2026-15 From: Michelle wood Affiliation: Jun. 19, 2026 All reporting should be completed quarterly so investors have the information necessary to make good decisions. This proposal is unwise and intended to hide incompetence and critical market information from investors. We need more not less transparency. Delayed or reduced reporting serves no purpose other than to hide pertinent information from investors.

Sent from my iPhone

Miguel Tamarit — Jun 19, 2026
Subject: S7-2026-15 Comment From: Miguel Tamarit Affiliation: Jun. 19, 2026 Why invest on stocks that don't report quarterly? Six months is too long. We need more clarity, not less.

Mike — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Affiliation: Jun. 19, 2026 This is a blatant attempt to steal more from consumers and when we decide to fight this it won't be with legislation. This should not be allowed to happen.

Mike — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 19, 2026 Non-institutional investors have the same rights as the institutional investors to know what is going on with a company and their performance which includes quarterly updates. Anything else gives an unfair advantage to other investors and can cause financial harm to the individual investor. For that reason alone reporting should be kept quarterly.

Mike — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 19, 2026 As an investor, I depend on quarterly reporting to make informed choices. Six month reporting would reduce my ability to understand how the companies I invest are performing and adjust my positions accordingly

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Mike Boyna — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mike Boyna Affiliation: Jun. 19, 2026 We should have learned by now that moving away from quarterly reporting removes transparency and results in lowered values - so much so that all investors tend to suffer. Smaller investors tend to suffer beyond their capabilities to adapt and survive financially

Michael Boyna
Retired
Chicago suburbs

Sent from my iPhone

Mike Bradley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mike Bradley Affiliation: Jun. 19, 2026 Don’t give the corporations more ways to screw the average person.

Mike

Mike Briggs — Jun 19, 2026
Subject: S7-2026-15 From: Mike Briggs Affiliation: Jun. 19, 2026 Quarterly! Are u afraid to be transparent?

Mike Carpenter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Carpenter Affiliation: Jun. 19, 2026 my name is Merle Carpenter and I am a teacher. For us, there is little more significant than holding our students to high standards, of data, and accountability. If we can be held to account on a daily, weekly, triannually and quarterly, corporations can be as well. These numbers help consumers and investors make the best choices with our money and keeps everything above board. If we have to do it, so do they. We depend on it.

Sent from my iPhone

Mike Carroccio — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mike Carroccio Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I've been invested in the stock market for over 40 years and use thequarterly reports to make my investment decions.

Don't stop quarterly reporting.

Mike Chynoweth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Chynoweth Affiliation: Jun. 19, 2026 I am writing to express my concern regarding the proposed SEC change to reporting requirements.

At a time when public trust in institutions and corporations is already strained, this country needs more transparency, not less. Investors, employees, customers, and the broader public depend on clear and timely reporting in order to understand the risks, practices, and financial realities of the companies that shape our economy.

History has repeatedly shown that giving companies the benefit of the doubt — or relying too heavily on voluntary self-regulation — does not reliably protect the public interest. While many companies act responsibly, the reporting rules must be designed for the moments when they do not. Strong disclosure requirements create accountability, discourage misconduct, and help ensure that markets

function fairly.

Reducing or weakening reporting obligations would move us in the wrong direction. It would make it harder for investors and the public to evaluate corporate behavior, and it would place too much trust in companies to disclose difficult or unfavorable information on their own. Transparency should not be treated as a burden; it is a necessary condition for healthy markets and democratic accountability.

I urge the SEC to preserve and strengthen reporting requirements rather than reduce them. The public deserves access to meaningful information, and companies that benefit from public markets should be held to clear standards of disclosure and accountability.

Sincerely,
Michael J. Chynoweth
Senior Director of Software Engineering, Solera Health

Mike Delaney — Jun 19, 2026
Subject: S7-2026-15 From: Mike Delaney Affiliation: Jun. 19, 2026 There's no reason to change. Why are CEOs afraid of being held accountable like all the rest of us. Their responsibilites require a high level of accountability and oversight.

Mike Fisher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Fisher Affiliation: Jun. 19, 2026 Quarterly reports are the standard that we investors use to keep it somewhat fair. Do not play with our money.

Sent from my iPhone
Mike Fisher

Mike Fisher — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Fisher Affiliation: Jun. 19, 2026 Wondering why the SEC has turned against consumers & investors by creating this obvious loophole. Complete this change and confidence in the market and every public company drops off a cliff. In a word; “destructive”.

Sent from my iPhone

Mike Haydon None — Jun 19, 2026
Subject: File No. S7-2026-15 From: Mike Haydon I oppose the change. Keep the requirements for quarterly reporting.

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mike jowan — Jun 19, 2026
Subject: S7-2026-15 From: mike jowan Affiliation: Jun. 19, 2026 This requirement was put in place because of actual fraud committed over many months. These month's turned into years and hurt a lot of people continuing until those responsible were caught and prosecuted. In order to prevent this from happening again this quarterly reporting was made a mandatory requirement. Now for some reason (expediency maybe???) this administration wants to repeal those safeguards which would no-doubt lead to re-offending and committing more fraud. This would make no-sense and should be stopped. Please keep this quarterly reporting requirement in place. Thank you, Michael P. Jowan (06/19/2026)

Mike Koball — Jun 19, 2026
Subject: S7-2026-15 From: Mike Koball Affiliation: Jun. 19, 2026 Quarterly reporting keeps corporate executives from an opportunity to perform even more illegal accounting practices.

Mike Kolstad — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Kolstad Affiliation: Jun. 19, 2026 The working people of our nation will suffer. What are the investors and businesses trying to hide? Law and order is necessary for the well being of our nation.
Thank you for asking,
Mike Kolstad
Retired Teacher
small time investor

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mike lacy — Jun 19, 2026
Subject: S7-2026-15 Comments From: mike lacy Affiliation: Jun. 19, 2026 keep quarterly reports. To much risk for investors if you can't see changes in market. I'm retired with a large sum invested and depend upon this money to live.

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mike lacy — Jun 19, 2026
Subject: S7-2026-15 Comments From: mike lacy Affiliation: Jun. 19, 2026 keep quarterly reports. To much risk for investors if you can't see changes in market. I'm retired with a large sum invested and depend upon this money to live

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Mike Loehrer — Jun 19, 2026
Subject: S7-2026-15 From: Mike Loehrer Affiliation: Jun. 19, 2026 Keep the quarto reporting as it is. It's hard enough try to keep track of the companies financials
Michael Loehrer

Michael Loehrer
Counselor Realty mplshom@gmail.com

Mike Mack — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Mack Affiliation: Jun. 19, 2026 This proposal is yet another criminal enterprise in the Trump administration.

Mike Maniaci — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mike Maniaci Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need public companies being open in commuication with the public specific to their earning and stocks. Private citizens need to get accurate communication from companies to make stock movement chouces.

thank you

Mike McArdle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike McArdle Affiliation: Jun. 19, 2026 Keep it Quarterly!

Michael P McArdle

Mike McCormack — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike McCormack Affiliation: Jun. 19, 2026 We don't want a repeat of Enron or another Stock Market Crash of '29. Make CEOs and big business continue reporting quarterly.

Mike McLaurin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike McLaurin Affiliation: Jun. 19, 2026 Please don't change from quarterly reporting. Nothing good will be gained. Thanks
Mike McLaurin

Yahoo Mail: Search, Organize, Conquer

Mike Myers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Myers Affiliation: Jun. 19, 2026 Mike Myers CSA, want to know what goes on with stocks bonds and securities for investments

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Mike Nemecek — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Nemecek Affiliation: Jun. 19, 2026 My name is Mike Nemecek, I'm a Machinist. This will substantially effect my retirement if companies I'm invested in can hide their books, earnings, losses and reports for 6 months at a time. I wont have the information i need to make sound decisions for my retirement money. I wont be able to make sound decisions for my retirement portfolio.

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mike poirier — Jun 19, 2026
Subject: Comment on S7-2026-15 From: mike poirier Affiliation: Jun. 19, 2026 Attention Security and Exchange Commission, please continue to require quarterly reporting. My name is Michael Poirier. I'm a retiree living in New Hampshire. I depend on quarterly reporting
to manage my retirement income. It is very important for myself and my family. Thank you.

Yahoo Mail: Search, Organize, Conquer

Mike rohlfs — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike rohlfs Affiliation: Jun. 19, 2026 Mike Rohlfs im a freelance artist, books need to be open, Stop trying to steal all the money, its ours, if your not open your books.

Mike S — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike S Affiliation: Jun. 19, 2026 The transparency every three months is essential. Do not roll it back to every six months.

Mike Schieb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Schieb Affiliation: Jun. 19, 2026 This is NOT a good policy and it would keep people from investing in new or weaker companies. The economy would suffer more damage.

Mike Schwartz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Schwartz Affiliation: Jun. 19, 2026 This guts protections for the entire population!

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mike snow — Jun 19, 2026
Subject: S7-2026-15 Comment From: mike snow Affiliation: Jun. 19, 2026 Mike Snow, Retired. PLEASE, KEEP IT QUARTERLY. IT IS VIRAL TO OUR INVESTMENT STRATEGY TO HAVE QUARTERLY REPORTING.

Sent from my iPhone

Mike Starling — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Starling Affiliation: Jun. 19, 2026 Quarterly reporting protects investors like me, that would not have any other way of knowing what is happening at corporations. Insiders have a distinct advantage over retail investors, and reducing the reporting to semi annual, would only increase their advantage.

Michael Starling

Mike Sudalnik — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Sudalnik Affiliation: Jun. 19, 2026 favoring corporate deception is NOT Good Business Practice....never allow this!

Mike Will — Jun 19, 2026
Subject: S7-2026-15 From: Mike Will Affiliation: Jun. 19, 2026 more infor mation is better for all!

Mike Willard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mike Willard Affiliation: Jun. 19, 2026 There is no logical reason to move away from quarterly reporting. This would be a huge mistake and allow corporations to hide bad news.

Sent from my iPhone

Mike Yantachka — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mike Yantachka Affiliation: Jun. 19, 2026 As a small investor, it is important to me to know how companies I invest in are doing more frequently than twice a year. Eliminating quarterly reporting will allow results to be hidden from common investors while big investors with access to corporate clients will be able to take advantage of unreported information and manipulate the stock prices to the disadvantage of investors like me.
Please RETAIN QUARTERLY REPORTING.
Michael I. Yantachka
393 Nature's Way
Charlotte, VT 05445

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mikejs675 — Jun 19, 2026
Subject: S7-2026-15 Comment From: mikejs675 Affiliation: Jun. 19, 2026 No one should have special privileges must be a level playing field

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Miki Powell — Jun 19, 2026

Subject: S7-2026-15 Comments From: Miki Powell Affiliation: Jun. 19, 2026 My name is Miki Powell. I am retired. Transparency is critical at this time. Do not change the filing schedule!

Sent from my iPhone

Miller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Miller Affiliation: Jun. 19, 2026 My name is Alison Miller, from South Carolina, and I am a consultant. I hold an MBA in finance, and I understand the detrimental effects of less transparency to investors when reporting is reduced in frequency by 1/2. Companies should continue to report quarterly so investors can adjust to new information in a timely manner, which has shown to benefit the markets overall as well. Please maintain the current quarterly reporting requirements for corporations.

Sent from my iPhone

Milt Sacks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Milt Sacks Affiliation: Jun. 19, 2026 Milton Sacks, Esq., investor. Stop rubber stamping corruption! Keep quartely reports.

Mimi Rothchild — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Mimi Rothchild Affiliation: Jun. 19, 2026 My name is MaryBeth Rothchild, I am the CEO of a small business in Durham, NC.
Quarterly reporting is transparency and is most necessary for healthy markets. Historically, when lesser reporting is required, market losses have occurred. Investors deserve to be able to track data to make more efficient decisions on their ventures.

Mimi Rothchild
907-209-7459
m.rothchildak@gmail.com

Mindy Bachmeier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mindy Bachmeier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need to hold corporations accountable. Please.vote.against this SEC proposal.

Mindy Marantz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mindy Marantz Affiliation: Jun. 19, 2026 I owned a business and KNOW that books should be revealed quarterly; everyone benefits! Quit enabling crooks and keep the rule at quarterly.

Mindy Marantz

Minna Barrett — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Minna Barrett Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
it's always protect the inberriche by screwing the 98%. It's enough already keep the three month timing, we need to have the watchdog four times a year not two.

Minnie Lewis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Minnie Lewis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
While you have very little " skin in the game" here, I believe this country is positioning itself to starve the general public and enrich the corrupt.

Miranda Gmail — Jun 19, 2026
Subject: S7-2026-15 Comment From: Miranda Gmail Affiliation: Jun. 19, 2026 I am a a Systems Engineer responsible for tracking schedules and making sure the team is accountable. Quarterly tracking keeps companies accountable and information fresh. Please do not change the rules. Corporations must remain accountable to their stakeholders and report often. Ann Miranda Cooter, Systems Engineer

A. Miranda Cooter, B.S., M.S.

Mirella Quadri — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mirella Quadri Affiliation: Jun. 19, 2026 Do not change from quarterly to semi annually as this will diminish transparency for investors.
M Quadri

Brgds,
Mirella

Mireya Moorer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mireya Moorer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need to be real and to be transparent hopefully this will be a time of letting the regular person be given a chance at being considered and ha e a place in the plan that is being forced I instead of explained in a true and realistic way.

Miriam Knapp — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Miriam Knapp Affiliation: Jun. 19, 2026 I support quarterly reporting as it’s more transparent. Transparency is better for individual investors and the citizens as

a whole. This results in a stronger market and in a stronger economy overall.
M Knapp
Legal Assistant
Philadelphia, Pennsylvania

Misty Hopkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Misty Hopkins Affiliation: Jun. 19, 2026 Misty Hopkins Speech Language Pathologist & Investor

Transparency in reporting is required for investors to make informed decisions based on accurate financial information.

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misty riddle — Jun 19, 2026
Subject: S7-2026-15 Comments From: misty riddle Affiliation: Jun. 19, 2026 Misty Riddle, retired beautician. I am newly widowed and concerned how this will affect retirees as well as those in the job force who pay in to their retirement plans. It's been proven before from 1955 to 1970 people lost up to half of their savings to live off of. Please don't repeat the same mistakes but learn from them…

Mitch Davidson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Mitch Davidson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep CAT. Fix its flaws, improve its safeguards, reduce unnecessary costs if needed, but do not eliminate one of the most important tools regulators have for monitoring U.S. markets.

Mitchell McDonald — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mitchell McDonald Affiliation: Jun. 19, 2026 Mitch McDonald Owner of Dexter Sinister Entertainment LLC

There is NO upside to reduced oversight. There may be financial gains for the company, but they are absolutely drowned by the harm of not being able to track a company's gains and losses. As a small business that invests in the market, I lack the insider access to know what businesses are currently being built to fail or are being busted out by our president and his ilk. Adding an additional 3 months without financial reporting leaves all investors, but particularly the general public, open to all manner of criminal abuses.

The public relies on federal oversight to maintain balance and health in a wide variety of corporate endeavors. If there is a change in that watchful eye, it should be to INCREASE vigilance.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Mitchell Stern — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mitchell Stern Affiliation: Jun. 19, 2026 No!! Certainly not!!!

Mitchell Stern
sternNYcity@gmail.com

Mitzi Epstein — Jun 19, 2026
Subject: S7-2026-15 From: Mitzi Epstein Affiliation: Jun. 19, 2026 CEO s should continue to report and sign their financial reports quarterly.

Do not change the rule the way it is proposed. My constituents and I are disgusted by the myriad ways the US system of corporate economics is rigged in favor of the wealthy.
Chief level managers and directors must be held MORE accountable for their personal financial actions, and for their decisions to take corporate actions.

— from AZ State Senator Mitzi Epstein, Tempe Arizona

Sent from my iPhone

MJ K — Jun 19, 2026
Subject: S7-2026-15 Comment From: MJ K Affiliation: Jun. 19, 2026 I am completely opposed to this change. Quarterly reporting has been the standard for years and there is zero evidence being presented as to how a change like this would benefit investors or the public at large. This administration seems to believe that all things must be tinkered with or upended; leave this requirement alone.

Marilyn Kelly-Clark
mkellyclark78@gmail.com

Mj Mcknight — Jun 19, 2026
Subject: S7-2026-15 From: Mj Mcknight Affiliation: Jun. 19, 2026 Accountability matters. Keep the reporting quarterly.

MJ Santistevan — Jun 19, 2026
Subject: S7-2026-15 Comments From: MJ Santistevan Affiliation: Jun. 19, 2026 Keep Qtr reporting!

Mntn Man62 — Jun 19, 2026
Subject: S7-2026-15 From: Mntn Man62 Affiliation: Jun. 19, 2026 Quarterly reporting is essential for transparency and accountability of those who manage money and companies that have public

shareholders. As someone who spent their entire career working in wealth management for over 3 decades, I am appalled that anyone would even consider changing the requirements on this and reducing the frequency of reporting. I strongly feel quarterly reporting should remain.

Sent from my iPhone

Molly Hill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Molly Hill Affiliation: Jun. 19, 2026 Oh good grief. You know this is SO wrong. Do the right thing and keep quarterly reports going.

Sent from my iPhone

Molly Pugh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Molly Pugh Affiliation: Jun. 19, 2026 SEC, Mandatory reporting for businesses must remain quarterly in order to maintain transparency. As an investor, how am I to know the strength of a company based on data from 6 months ago?
 The SEC should be working for the American people to preserve the American dream for everyone.
Molly Cole, Registered Nurse

Yahoo Mail: Search, Organize, Conquer

Mollye Ladner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mollye Ladner Affiliation: Jun. 19, 2026 If I can’t see what MY money is doing on a quarterly basis, I will simply pull my money out and store it with a credit union instead.

Mommason McIntyre — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mommason McIntyre Affiliation: Jun. 19, 2026 The help that gets blocked allowing the companies black out times is too costly to the American people. Stop playing games so insider trading can happen! This is total b.s. and you all know it!! Allowing companies to not report for 6 months and it cost lives is unacceptable!! As a parent of several children fighting there own battles SHAME ON YOU !' When is enough enough? This would only be done to make money for those certain loops. Is the money really worth the lives? And at what point is this Good for the American people and benefits All Americans ? Pass something that benefits. Not something that clearly divides even more.

Mommason McIntyre — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mommason McIntyre Affiliation: Jun. 19, 2026 The help that gets blocked allowing the companies black out times is too costly to the American people. Stop

playing games so insider trading can happen! This is total b.s. and you all know it!! Allowing companies to not report for 6 months and it cost lives is unacceptable!! As a parent of several children fighting there own battles SHAME ON YOU !' When is enough enough? This would only be done to make money for those certain loops. Is the money really worth the lives? And at what point is this Good for the American people and benefits All Americans ?

Mon Op — Jun 19, 2026
Subject: S7-2026-15 Comment From: Mon Op Affiliation: Jun. 19, 2026 Quarterly is even too long to hide what is going on in these companies. NO TO THIS CRAZY CHANGE TO 6 MONTHS!!!

Mona Huffman — Jun 19, 2026
Subject: S7-2026-15 From: Mona Huffman Affiliation: Jun. 19, 2026 We depend on quarterly reports to determine whether our investments are sound and whether we need to shift our dollars elsewhere. Quarterly is the standard and lessons from history have taught us this reporting is essential to hold these companies accountable. No loosening - it’s your job to protect us - the taxpayers.

Sent from my iPhone

Mona Wenger — Jun 19, 2026
Subject: S7-2026-15 From: Mona Wenger Affiliation: Jun. 19, 2026 I am fine with it

Sent from my iPhone

Monica B — Jun 19, 2026
Subject: S7-2026-15 Comment From: Monica B Affiliation: Jun. 19, 2026 As a CPA who worked in SEC reporting there is zero reason results could not be reported quarterly. With the help of AI that process is even easier, we could be moving towards monthly reporting with AI versus slowing things down despite the full ability to do quarterly or more. If a company can't afford the proper staff to do quarterly reports they probably shouldn't be publicly traded. The public is not a bank of free money for companies, there's standards companies should be held to raise capital in public markets. Otherwise they should take out. I doubt issuers of debt will accept semi annual reports so why is there less protection for the general public.

Overall this leaves the general public blind to significant changes in a companies business. It also makes it difficult to track trends.

Monica Doman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Monica Doman Affiliation: Jun. 19, 2026 I invest in stocks and so does the rest of my family, the reporting is a must! Also trusts, with invested stocks, it keeps everyone honest. What are these companies planning to hide? Transparency people, otherwise, you are being lied to!!! KEEP IT QUARTERLY. The Doman Family of The People's Bank

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monica lane — Jun 19, 2026
Subject: S7-2026-15 Comment From: monica lane Affiliation: Jun. 19, 2026 Keep it!!! 6 months is too long....so much happens so fast these days that this would be going backwards

Yahoo Mail: Search, Organize, Conquer

Monica Maite — Jun 19, 2026
Subject: S7-2026-15 Comments From: Monica Maite Affiliation: Jun. 19, 2026 Under no circumstances should this be permitted to move forward. Quarterly reporting must continue. It keeps companies honest and provides much needed visibility to shareholders and investors.
Monica Cisneros, Manager, Estimating & Pricing

Monica

Monica Mathis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Monica Mathis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Enough already. We will not allow you and your cronies manipulate your way into creating more wealth off the backs of others. Seriously. Worry. Stop.

Monica Trujillo retired institutional investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Monica Trujillo As a former investment officer for an institutional investor of public monies, credit union supervisory committee member and a private investor, I am in favor of preserving quarterly reporting requirements. The transparency and disclosure of quarterly reporting is essential in exercising prudence and fiduciary responsibility for every investment manager and individual investor. The economy and a business's outlook can change rapidly and in uncertain environments knowledge is power and can calm investor fears. On the flip side, it keeps investors from taking on higher risk than their portfolio and investment goals allow for. Quarterly reporting allows investors to be more responsive to changes when they need to be, ride out uncertainty when it makes sense, and overall exercise better decision making in line with fiduciary responsibility. Less frequent reporting builds distrust, fear, and/or reluctance into the market and could make it extremely difficult for some businesses to raise capital. Investment is a global business, it makes no sense to change a requirement that would only disrupt the global market and make investors worse off.

MonikA Kelly — Jun 19, 2026
Subject: S7-2026-15 Comments From: MonikA Kelly Affiliation: Jun. 19, 2026 I prefer monthly reports, however quarterly will do. No way would I prefer biannually.

Sent from my iPad

Monnie Furlong — Jun 19, 2026
Subject: S7-2026-15 Comment From: Monnie Furlong Affiliation: Jun. 19, 2026 Quarterly reporting is helpful for me for tracking and transparency. I’m for keeping quarterly reporting.

Monnie Furlong
615-812-7002
Sent from my iPhone

Mont — Jun 19, 2026
Subject: S7-2026-15 Comments From: Mont Affiliation: Jun. 19, 2026 SEC
KEEP IT QUARTERLY!!!

Monti Markel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Monti Markel Affiliation: Jun. 19, 2026 Why even report at all? Its not the peoples business anymore - just let them keep the money coming. "We'll handle EVERYTHING!!! YOU CAN TRUST US ! YUCK YUCK!"

Morocco Flowers — Jun 19, 2026
Subject: S7-2026-15 Comments From: Morocco Flowers Affiliation: Jun. 19, 2026 Keep it!!!

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morris covey — Jun 19, 2026
Subject: S7-2026-15 Comment From: morris covey Affiliation: Jun. 19, 2026 We need to to be very open and transparent with corporations reporting their Ebitda

Sent from my iPhone

MR Cross Sr — Jun 19, 2026
Subject: Comment on S7-2026-15 From: MR Cross Sr Affiliation: Jun. 19, 2026 It didn't work before, it would just hurt us. Investors again. please do not do this new
Regulation. Remember you are part of the government. You're supposed to help us. The people not the big companies divinity uses Patrick Cross Sr Edgewood kentucky

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MSST8DOG — Jun 19, 2026
Subject: S7-2026-15 Comment From: MSST8DOG Affiliation: Jun. 19, 2026 If you are going to change it at all make it every two months instead of three.

Arvie L. Oswalt, Jr.

MT REPOSA — Jun 19, 2026
Subject: S7-2026-15 Comments From: MT REPOSA Affiliation: Jun. 19, 2026 This administration has cheated lied and created huge funds for themselves why raping the rest of us. DO NOT LET THEM STEAL OUR LIVES FOR THEIR HORRIBLE PLATFORM

Sent from my iPad

MURIEL MITCHELL LAWRENCE — Jun 19, 2026
Subject: S7-2026-15 From: MURIEL MITCHELL LAWRENCE Affiliation: Jun. 19, 2026 Save the few protections we still have!

Sent from Muriel's iPhone

Murray J Specktor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Murray J Specktor Affiliation: Jun. 19, 2026 As a relatively small investor I urge you to maintain the requirement for quarterly reporting. This will at least mitigate the ability of companies to hide bad news that can result in unforeseen losses that can blindside investors who rely on transparency to make ongoing and informed investment decisions. There is no upside as I see it to reducing reporting requirements.

Murray Specktor

Myra Hall — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Myra Hall Affiliation: Jun. 19, 2026 Keep it ! Myra Hall retired

Sent from my iPhone

Myranee Hubbard — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Myranee Hubbard Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports are essential. Please keep them!

Myrna CAMPBELL — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Myrna CAMPBELL Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We do NOT LIKE ROBBERS!!! KEEP THE 3 MO. REPORTING REQUIREMENT! PROTECT US

OR LOSE US AS CUSTOMERS! GOLD AND OTHER STAPLES ARE LOOKING BETTER AS OPPOSED TO LACK OF DISCLOSURE!!! TRY HONESTY!!! IT CAN BE REFRESHING!

Myrna Dodge — Jun 19, 2026
Subject: S7-2026-15 From: Myrna Dodge Affiliation: Jun. 19, 2026 Quarterly reporting is reasonable & fair. No reason to change. No reason! Why add 3 months to operating with no oversight? No change is called for except for hiding something for three months longer. No reason for changing from quarterly.

Myrna Yancey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Myrna Yancey Affiliation: Jun. 19, 2026 Reporting must remain quarterly. It is not in the best interest of the Investor for Companies to report semi annually. Leave reporting as is. Myrna Yancey Retired Louisiana Investor

Sent from my iPhone

N Bell — Jun 19, 2026
Subject: S7-2026-15 Comment From: N Bell Affiliation: Jun. 19, 2026 No! As a citizen and voter I believe this to be wrong and should not be done! Accountability is part of our democracy.

N Lindauer — Jun 19, 2026
Subject: S7-2026-15 From: N Lindauer Affiliation: Jun. 19, 2026 I remember Enron.

Keep CEOs accountable! Their decisions and actions affect too many lives and businesses in the communities they are employed in. That signature helps to make them understand that, and should make them understand that they are also an EMPLOYEE who has been hired to be responsible for every other employee of the company, and the decisions that make that company a viable part of their communities and the US economy. That's why CEO salaries are so astronomical, and so much higher than every other employee's salary. If you take the signature away, make sure the astronomical salaries go away with it.

Nany Lindauer
South Daytona, Florida

N PW — Jun 19, 2026
Subject: S7-2026-15 Comment From: N PW Affiliation: Jun. 19, 2026 This proposed change definitely games the system to the advantage of insider trading and institutional investors. Everyone will not have access to the same information to make decisions. This treatment of some investors as better than others has got to be reversed because it robs the investors who are not given the same information and access. This would increase fraud exponentially.

Absolutely against this SEC proposal, and those in the C suite should absolutely be responsible for what's in the report and affirm so by signing it.
Where has the SEC gone in defending the equanimity of investors in the market? The creep of selling out the average investor can no longer be ignored.

Nadia Edwards — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nadia Edwards Affiliation: Jun. 19, 2026 Keep posting quarterly.

Nadina Ferguson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nadina Ferguson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission
This is absolutely the worst possible idea you could have ever had. If you do this it's inviting corruption to reign and no one's investments will be safe

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Nadine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nadine Affiliation: Jun. 19, 2026 Nadine Weisbrod, office manager and auto part sales.

I've seen others gain wealth with insider trading, and other lose their car fully planned funds due to lack of insight on what CEOs and board members are deciding - causing devaluation of their stocks. I've personally lost 3/4 of the value of my assets ina company because they made closed room decisions with rapid fire results. The ramifications to the stock valuation were significant and within 3 months of their decisions - when I could assess the determinations and decisions by the board which caused the drastic losses, and had devastating effects on my portfolio, I had already lost great opportunity to communicate my cincerns.

If quarterly reporting is extended to 6 months - Americans can lose their wealth while insiders take advantage of their knowledge and insights without a care of the impact this has on the average citizen.

America was founded in the idea that individuals have the right to prosperity and the pursuit of happiness that comes with financial stability and security. Changing the policy of quarterly reporting will essentially create a double standard for investors. It will accelerate the changeing shape of our economy, and further erode the middle class.

I'm already so disappointed and disenfranchised by political and economic decisions by those in leadership in America. And I consider myself a true supported o capitalism, who sees a need to stand in the gap against Corporate takeovers of Congress and what used to be the American Dream.

With respect and deep concern,

Nadine Weisbrod

Nan Diekow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nan Diekow Affiliation: Jun. 19, 2026 Keep at four, now more than ever!!!

Nan Ellman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nan Ellman Affiliation: Jun. 19, 2026 There is absolutely no reason to allow *publicly trade* companies to hide their financial data from investors. Allowing them to wait 6 months only encourages insider trading and harms ordinary investors. As a retiree soon to depend on my investment accounts I shouldn't have to worry about insiders playing games with my life savings.

Nancy Ellman,
Guilford CT

Nan Herson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nan Herson Affiliation: Jun. 19, 2026 LEAVE IT ALONE! MORE reporting NOT less FFS! Quarterly reporting is the MINIMUM acceptable. Stop "fixing" things that aren't broken!

Nana Easter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nana Easter Affiliation: Jun. 19, 2026 Not acceptable. The gateway to a lack of transparency is another link in the covert practice, in the face of the American People, of the current admi istration.

Nanci Gregg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nanci Gregg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please maintain quarterly SEC reporting which offers better protection to investors.
Nanci Gregg

Nancy — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Affiliation: Jun. 19, 2026 This still needs to be enforced. With a criminal for president we must keep others from being thieves!

Nancy — Jun 19, 2026

Subject: S7-2026-15 From: Nancy Affiliation: Jun. 19, 2026 Employees, stockholders AND the general public all need to be protected against corruption. Keep the quarterly financial reporting in place. Only criminals would want it removed.

Thx,

Nancy

Nancy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 19, 2026 Nancy Micca
Retired non profit leader
Greensboro NC
We have worked hard our whole lives and feel it is an urgent matter to keep the reports on a quarterly basis. Our country will be suffering the consequences of this current administration for generations. I request reporting to remain quarterly.

Sent from my iPhone

Nancy Ann Basile Mary Lou Jarzyna — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Ann Basile Mary Lou Jarzyna Affiliation: Jun. 19, 2026 These companies must report quarterly! I worked hard all my life and depend on my retirement investments for living expenses. Investors must have access to quarterly analyses. Too much can go wrong in six months.

Nancy Basile

Nancy Bishop — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Bishop Affiliation: Jun. 19, 2026 The move to require companies to report financial data twice a year instead of quarterly puts the public at a disadvantage. Even though it's proposed as optional, you know that most companies will choose to save a little money by minimizing their reporting to shareholders. That will benefit insiders but not the general public and shareholders with smaller holdings. Less information, less often? This proposed rule sounds like a bad idea.

Thank you for seeking public comments.

Nancy S Bishop

Nancy S Bishop
nancybishop@rcn.com

Publisher and theater critic, Third Coast Review
Member, American Theatre Critics/Journalists Association

Nancy Bush — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Bush Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why in the world would you eliminate quarterly reporting. It only serves unscrupulous corporations and keeps corporate reality from the public. A very bad idea!

Nancy C Casey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nancy C Casey Affiliation: Jun. 19, 2026 Abandoning quarterly reporting would make evaluation of corporations considerably more difficult. It benefits primarily entities that have something to hide. Is that truly the SEC's goal?
Nancy C Casey
Retired Senior Manager, Market Intelligence, Ford Motor Company
Current residence: Nashville TN

The regression to semi-annual reporting makes life easier for corporations and harder for the general public, in line with the current administration's priorities.

Sincerely,
Nancy Casey

Sent from my iPhone

Nancy Coffield — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Coffield Affiliation: Jun. 19, 2026 The SEC keeps citing the "global standard," but that standard isn't doing well in the places it was tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried. Nancy Coffield, Home Health caregiver who relies on these reports so a company I invest in doesn't disappear which happened to me and I lost a lot of money. I'm 79 yrs. old and depend on timely reports to make financial decisions based on these reports. I am not big business, not a wall street insider but those people will still have access to the information you want to keep from me.

Nancy Coons — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Coons Affiliation: Jun. 19, 2026 Changing the quarterly reporting to bi-annually is too long for companies to be unaccountable to stock holders and investors! Do not make this mistake!

Nancy Diemer — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Diemer Affiliation: Jun. 19, 2026 Bad idea. Don’t do it.

Sent from my iPhone

Nancy Fitzgerald — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Fitzgerald Affiliation: Jun. 19, 2026 I view my statements often. I see very little benefit in taking away our quarterly reports. We pay for these with our fee schedule. Politics needs to stay out of this. You seek to take away our ability to follow our own money. It is ours, not someone else's to play with behind our backs. I have a broker to help me, and if I can't view my funds whenever I want, then I will ask my broker to find an investment where I can see my funds, daily if so desired.

Get Outlook for Android

Nancy Fry — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Fry Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reports have been the backbone of market transparency for decades. They give investors timely, standardized information so everyone — not just big institutions — can make informed decisions. If the SEC reduces reporting requirements, it doesn’t help small investors. It actually makes it harder for them to spot problems early, compare companies fairly, or react to changes. Less transparency usually benefits insiders, not the public. Please do not make this change. Thank you.

Nancy Glines — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Glines Affiliation: Jun. 19, 2026 Yes keep and save quarterly reporting with signatures

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Nancy Granat — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Granat Affiliation: Jun. 19, 2026 We need more accountability from corporations, not less! Do not scale back the rules!

Sent from my iPad

Nancy Gustafson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Gustafson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Being a low level investor was a self sacrificing and difficult stratagy for my wife and me over the course of our work lifetime. Now just when we can reap the rewards of those sacrifices, this change would minimize our reward and set up a situation where the potential for fraud by unscrupulous companies can go undetected twice as long. If I am not mistaken, this is exactly what precipitated the change to Quarterly reporting over fifty years ago. This will hurt millions upon millions of hard working lower and middle class investers many of whom are retired and elderly. Quarterly Reporting Must Not Go Away!
William and Nancy Gustafson

Nancy H — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy H Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
America definitely deserves transparency and we need to see this information posted where all can read.

Nancy Harrison — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Harrison Affiliation: Jun. 19, 2026 Not allowing fraud helps everyone

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Nancy Holleman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Holleman Affiliation: Jun. 19, 2026 They keep their books,they know what their comp6is accomplishing or not, and they can pull together a report.

Sent from my Galaxy

Nancy Homer — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Homer Affiliation: Jun. 19, 2026 Nancy Homer...Cave Creek AZ. My investments are all I have. I have a right to know that what a business is telling me is accurate &

not a lie.
A CEO should be held accountable for what they report. There is zero reason to pull quarterly reporting other than this administration serves corporate interests, the interests of these same CEO's, rather than the general public...ie a few people over the masses.

Nancy Hoort — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Hoort Affiliation: Jun. 19, 2026 I oppose this change! I firmly believe large corporations need oversight!
Thank you,
Nancy Hoort
Hull, MA

Sent from my iPhone

Nancy Laskero — Jun 19, 2026
Subject: Comments on S7-2026-15: Keep SIGNED quarterly reports From: Nancy Laskero Affiliation: Jun. 19, 2026 Keep SIGNED quarterly reports

SIGNED quarterly reports are the minimum protection. There are too many decisions that CEOs and CFOs make that raise their stock prices to pad their stock option haul while they ignore long-term health of the company. Company execs have blind-sided their employees and stock holders to line their own pockets. The rules for insider trading by execs need to be tightened also.
EXAMPLES: Exec exercises stock option, makes a major announcement, then sells the stock.
Company sells assets to another company owned by the CEO. Should BOTH be illegal.
-Retired from Sears-

NANCY LETMAN — Jun 19, 2026
Subject: S7-2026-15 Comment From: NANCY LETMAN Affiliation: Jun. 19, 2026 Keep the reporting quarterly. Protect America.

Sent from my iPhone

Nancy Long — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nancy Long Affiliation: Jun. 19, 2026 The U.S. Securities and Exchange Commission (SEC) is an independent federal agency that protects investors, maintains fair and orderly financial markets, and facilitates capital formation. It acts as the primary watchdog over the U.S. securities industry. DO NOT move backward. As a retired GA educator, who does not receive SS, I am dependent on my state retirement & my personal savings portfolio for my needs. Please, continue to your job and protect investor interest. Nancy Long, Retired Educator from Georgia.

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

Nancy Losew — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nancy Losew Affiliation: Jun. 19, 2026 This would not be a good idea for large businesses at all therefore, not a good idea for people

Nancy

Nancy Losier — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Losier Affiliation: Jun. 19, 2026 Why change something that is minimal to keep people from defrauding their employees.

There is no logical reason to reduce accountability, so please do not change the law.
Sincerely,
Nancy Losier
1110 Valley High Dr
Bloomington, MN 55431
PH: 952-994-8513

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Nancy McCaig — Jun 19, 2026
Subject: S7-2026-15 From: Nancy McCaig Affiliation: Jun. 19, 2026 Keep tabs on what is going on. Hold them accountable to do the work they are getting overpaid to do.

Keep the signed reports quarterly.

Sent from Yahoo Mail on Android

Nancy Moore — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Moore Affiliation: Jun. 19, 2026 DO NOT VOTE ON THIS HORRENDOUS BILL! THIS SHOULD BE ILLEGAL. STOP RIPPING OFF YOUR CONSTITUENTS.

Regards,
Nancy Moore

Nancy Morgan-Butkus — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Morgan-Butkus Affiliation: Jun. 19, 2026 People overseeing that much money need to be kept honest. Quarterly reporting works towards that goal and needs to remain the norm.

Sent from my iPhone

Nancy Moritz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Moritz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dont allow public companies companies to hide vital information.
Keep Quarterly reports.

Nancy Najarian — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Najarian Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Investors must have this information. It's our money.

Nancy Olson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Olson Affiliation: Jun. 19, 2026 Please keep reporting on a quarterly basis. I like to know what is happening with companies I invest in. My investments are an important part of my retirement.
Thank you

Nancy Olson

Nancy Palmisano — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Palmisano Affiliation: Jun. 19, 2026 Their fiduciary obligations to protect investors. This proposal seems like a failure of SEC to fulfill this obligation, abuse of investors by blindfolding us, cloaking information is illegal.

Sent from my iPhone

Nancy Paquette Lussier — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Paquette Lussier Affiliation: Jun. 19, 2026 Sounds like a lot of riff could happen... not a stellar idea... Former business owner here..
Nancy J Paquette Lussier

Nancy Pierce — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Pierce Affiliation: Jun. 19, 2026 To the Securities Commission:
Pls keep quarterly to prevent fraud

Nancy Powderly — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Powderly Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I do not appreciate a change. I would like to receive full disclosure of the information. We need information to make informed decisions. Thank you.

Nancy Reilly — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Reilly Affiliation: Jun. 19, 2026 Keep the original law in place . Transparency is important. If a company has nothing to hide, then every 3 months of reporting your figures SHOULD NOT BE A PROBLEM!! Nancy Reilly..Business Owner I don't mind reporting my information every 3 months, because I have NOTHING TO HIDE

Nancy Roeder — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Roeder Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is ridiculous. You are supposed to protect the people of this country. This proposal will make it harder to know what to do with portfolios for people like me. I don't understand why this administration seems to so favor the wealthist and shows no care for everyone else.

Nancy Sager — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Sager Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is an atrocious idea. There should be quarterly reporting. So that there is some type of Transparency!!!

Nancy Sager — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nancy Sager Affiliation: Jun. 19, 2026 Nancy Sager I’m an LPN and I am TOTALLY AGAINST this idea!! This would enable people to make bad choices without the knowledge needed, costing them their savings. There should always be Transparency and quarterly reporting helps with that.

Sent from my iPhone

Nancy Schmidt — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Schmidt Affiliation: Jun. 19, 2026 It is too easy to steal & lie, so

we need to help people dealing with money be accountable. These safeguards were written after Enron for a reason, so they should not be changed.

Nancy Sperry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nancy Sperry Affiliation: Jun. 19, 2026 Hard NO from me. This is not what America wants or needs!

Sent from my iPhone

Nancy Teague — Jun 19, 2026
Subject: S7-2026-15 From: Nancy Teague Affiliation: Jun. 19, 2026 Nancy Teague
Retired educator
NC
Please continue the quarterly reporting. As a retired senior, I rely on my retirement and investment accounts for emergency and possible long term expenses. I need the leaders of these corporations to be held accountable more than semi-annually so that my retirement investments can remain as secure as possible. There is no good reason to change the current rule.

Sent from my iPhone

Nancy Voltz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Voltz Affiliation: Jun. 19, 2026 Investors and interested parties like small business, local government, need to have access to national economic information. "Corrections" are built into the reporting interpretation.

Nancy

Nancy Westergaard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nancy Westergaard Affiliation: Jun. 19, 2026 Dear SEC,
Please maintain the current standard of quarterly reporting. Investors need to know how businesses are performing so that they may make smart decisions about their investments. Taking away accountability or lessening it will be disastrous for many. In an era where CEOs take a larger cut of profits in the form of bonuses the everyday investor needs to be kept informed. Quarterly reporting helps with that.
Regards,
Nancy Mardesich

Nancy Westra — Jun 19, 2026

Subject: S7-2026-15 Comments From: Nancy Westra Affiliation: Jun. 19, 2026 We do not want semi annual reporting!! KEEP the quarterly reporting!!
Nancy Westra, farmer.

Nancy wilson — Jun 19, 2026
Subject: S7-2026-15 From: Nancy wilson Affiliation: Jun. 19, 2026 Quarterly reporting was signed into law and should remain that way

Nancy j Wilson

Sent from my iPhone

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nando m — Jun 19, 2026
Subject: S7-2026-15 Comment From: nando m Affiliation: Jun. 19, 2026 Greetings SEC and To Whom It May Concern,

My name is Fernando Miranda. I am a canvasser and caretaker. The SEC MUST keep reporting QUARTERLY! It gives Americans like myself accurate
data on what companies to invest!

Yahoo Mail: Search, Organize, Conquer

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nannette faile — Jun 19, 2026
Subject: S7-2026-15 From: nannette faile Affiliation: Jun. 19, 2026 I can't imagine the amount of time it takes a CEO to sign and affirm a quarterly report, especially since such a signature serves to assure the financial protection of investors. Such a reversal in policy looks very shady, in my opinion, and I strongly support the measure remaining in place as is.

Sent from my iPad

Naomi N — Jun 19, 2026
Subject: S7-2026-15 Comment From: Naomi N Affiliation: Jun. 19, 2026 This is the first time I'm hearing about the changes in SEC reporting. I'm not in business. I don't watch Wall Street. So it's already distant enough for me to follow at all but to hear that the transparency into corporations is lessening even more is so alarming to me. I can only imagine what this means to people for whom it's immediately important and sure as the night follows the day I'll be affected by this too. Corporate responsibility to non-wealth holders like myself is diminishing rapidly and it's really frightening. Keep the requirement that they report quarterly.

Naomi Roberts Widow on fixed income — Jun 19, 2026
Subject: File No. S7-2026-15 From: Naomi Roberts I am a widow on a fixed income of Social Security and what little I do draw from my retirement account. In the face of the current economy I

am already scraping to get by and having to do without certain things. Please don't do this to us. Social Security absolutely does not cover my needs and I am dependent upon my retirement account to fill in what Social Security doesn't cover. I have a right to know on a quarterly basis what's going on with my accounts so that if I need to make adjustments I have the opportunity to do so.

Natalie Bennett — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Natalie Bennett Affiliation: Jun. 19, 2026 Keep it Quarterly! I need to be in control of my money. No secrets, this is the United States. My family worked hard to have this choice to invest and we need to know the complete information to make the best informed decisions.

Natalie Bullock Brown — Jun 19, 2026
Subject: S7-2026-15 Comments From: Natalie Bullock Brown Affiliation: Jun. 19, 2026 In this current landscape, transparency is more important than ever. Bi-annual filings will only benefit insiders, and further exacerbate the widening gap between the average investor, and those with consistent access to trade information that creates an unfair advantage. We should all be able to benefit from the financial markets - not just a favored few. Be fair and stop this nonsense.

Sent from my iPhone

Natalie Bullock Brown — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Natalie Bullock Brown Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
How low can you go? How do any of you sleep at night? The corruption of this administration and all of you hoping to cash in on it is through the roof! SHAME.

Natalie Moran — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Natalie Moran Affiliation: Jun. 19, 2026 Please keep the quarterly reporting

Natalie Moran, retired, Aspen, Colorado

Natasha Thompson — Jun 19, 2026
Subject: S7-2026-15 From: Natasha Thompson Affiliation: Jun. 19, 2026 Please don’t make it easier for corporations to cheat!
Regular working class Americans pay the price for this.
Natasha Thompson law abiding American citizen

“We cannot live only for ourselves. A thousand fibers connect us with our fellow men; and among those fibers, as sympathetic threads, our actions run as causes, and they come back to us as effects.”
HERMAN MELVILLE

Nate Schomers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nate Schomers Affiliation: Jun. 19, 2026 If you want to entertain more corruption and further drive a wedge between the working and capital class, this is a great way to do it!

Quarterly reports are infrequent enough. Don’t sptread the gap!

Sent via carrier pigeons

Nathan Roth — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nathan Roth Affiliation: Jun. 19, 2026 Stop ****ing over the regular people already, we aren't stupid... Karma will come to get you

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nefspop — Jun 19, 2026
Subject: Comment on S7-2026-15 From: nefspop Affiliation: Jun. 19, 2026 Do NOT revert to every 6 month...keep reporting quarterly. Senior citizens do not have time left to lose any of their savings by the SEC changing the rules on reporting again. In this era of computers we could even go to monthly reporting without too much trouble.

alice

Sent from my Verizon, Samsung Galaxy smartphone

Neha Shah — Jun 19, 2026
Subject: S7-2026-15 Comments From: Neha Shah Affiliation: Jun. 19, 2026 You know the right thing to do is to keep reporting quarterly. Please do the right thing for your fellow Americans. When you’re out of office, you’ll want it quarterly as well!

N Shah, MD

Sent from my iPhone

Neke Kullman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Neke Kullman Affiliation: Jun. 19, 2026 To whom it may concern,

You are inviting abuse on the American people and you are inviting business to take advantage of Americans by even considering this lack of reporting. The current philosophy in capitalism in the US will cause another ethics problem. It's peer pressure.

SEC - Please use common sense and keep business reporting quarterly!

Thank you,
Heather Kullman
Olathe KS

Nelda Hampton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nelda Hampton Affiliation: Jun. 19, 2026 I am against the six month reporting. We need quarterly reports to make informed decisions and avoid fraud. Nelda Hampton, Retired

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Nelda Nutter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nelda Nutter Affiliation: Jun. 19, 2026 As a recently retired educator in Virginia, I need to budget carefully, so getting quarterly reports is important to me. Nelda Nutter

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Nell Fleming — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nell Fleming Affiliation: Jun. 19, 2026 ENOUGH! WE THE PEOPLE ARE GOING TO TEAR YOU DOWN SOON IF YOU CONTINUE TO UNDERMINE US WITH YOUR DECEIT.

Nellie Barrios — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nellie Barrios Affiliation: Jun. 19, 2026 Your duty is to put AMERICANS first. Not corporations, not billionaires or trillionaires. AMERICANS. Fund Social Security, quit funding programs that stomp down and don’t LIFT UP the lifeline of AMERICA. It’s citizens, it’s residents, it’s legal residents that keep the economy going and make us stronger and better.

Nellie Barrios
The Keyes Company
Broker License BO2025218
1400 Alton Road #201
Miami Beach, FL 33139
License 3074263
cellular 305-992-3631
office 305-779-6228
email Info@NellieBarriosRealtor.com

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nelson verdugo — Jun 19, 2026
Subject: S7-2026-15 Comment From: nelson verdugo Affiliation: Jun. 19, 2026 Hey, SEC: Keep It Quarterly!
By nelson verdugo from California.

Sent from my iPhone

Net Man — Jun 19, 2026
Subject: S7-2026-15 Comment From: Net Man Affiliation: Jun. 19, 2026 Given how corrupt CEOs and this current administration are, it is ludicrous to propose less oversight when the stakes and money involved are higher than ever. Yes, Europe reports semi-annual, but their oversight is far more robust. Don't you dare give a key to the fox to watch the hen house by moving to q 6 month reporting. It would lead to a financial crisis of gargantuan proportions.

James Powers

Sent from my Galaxy

Neta Clayton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Neta Clayton Affiliation: Jun. 19, 2026 Neta Clayton

We need ongoing oversight. Do not remove this protection for stock
holders.

Neta Clayton
520-822-4811

Nevada Owens Nevada Owens — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nevada Owens Nevada Owens Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep quarterly disclosures.

NICHOLAS E GOODEY — Jun 19, 2026
Subject: Comment on S7-2026-15 From: NICHOLAS E GOODEY Affiliation: Jun. 19, 2026 I think this is a bad idea. Results from previous decades bare this out

Sent from my iPad

Nicholas Harmon — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Harmon Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Don't allow public companies to hide vital informational. I personally use the quarterly reports to make honest opinions based off a companies spenditures, total debt, total revenue, and to confirm a company is on track to reach long term goals.

Nick Pritchard — Jun 19, 2026
Subject: S7-2026-15 From: Nick Pritchard Affiliation: Jun. 19, 2026 Nick Pritchard, Director of Compliance, Virginia. Quarterly reporting remains vital to maintaining market transparency, investor confidence, and efficient capital allocation. Regular disclosures provide timely insights into company performance, enabling investors to make informed decisions and detect risks early. They also promote managerial accountability and discourage the concealment of negative developments, ultimately supporting fair, orderly, and resilient financial markets.

Get Outlook for iOS

Nicki Green — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nicki Green Affiliation: Jun. 19, 2026 Nicki Ayon project manager - my investments are my future. Keep the reporting regularly!

Nicole Casper — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nicole Casper Affiliation: Jun. 19, 2026 This requirement is important. It keeps companies honest and protects consumers. Don’t change what isn’t broken.

Sent from my iPhone

Nicole Chang — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Chang Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Taking information away from investors is never a good idea! If these corporations rely on public markets and retail investors, they should also be required to address these markets and investors on a quartlery basis.

Nicole Dummitt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nicole Dummitt Affiliation: Jun. 19, 2026 I am opposed to changing SEC reporting. Quarterly reporting should remain.

Nicole Maust — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nicole Maust Affiliation: Jun. 19, 2026 Knowing companies still need to maintain their books and track their performance, this change delivers nominal efficiencies for companies while adding significant risk to middle class Americans who lose visibility to changes in performance and confidence that risks and fraud will be identified and made public in a timely manner.

I work for a very large public American company and know for a fact that we will still be tracking weekly volume, holding quarterly business reviews, and tracking key initiatives, so this is more about reducing shareholder transparency and consumer protection than truly delivering meaningful benefits to publicly traded companies. Please don't put us back into a 2008 situation or enable more executives to quietly exit risky situations while regular Americans like me can risk losing our homes, retirement savings or kids' college funds.

Nicole Maust

Nicole McDermott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nicole McDermott Affiliation: Jun. 19, 2026 Quarterly reporting provides fundamental information to shareholders and potential investors. Allowing six months allows companies to hide key indicators, making all investments inherently more risky.

We need more information. Not less. Please don't change this rule.

Thank you,

Nicole McDermott, MPH

Typed on my iPhone with middle-aged eyes and painfully oversized fingers. Apologies for any typos.

Nicole Myjak — Jun 19, 2026
Subject: S7-2026-15 From: Nicole Myjak Affiliation: Jun. 19, 2026 Nicole Myjak, homemaker, WA State. CEOs still need to be held accountable for their financial decisions of their company.

Nicole Vallecillo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nicole Vallecillo Affiliation: Jun. 19, 2026 Please do NOT roll back to 1955 standards of reporting. The lack of transparency would be terrible.

Sent from my iPhone

Nik B. — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nik B. Affiliation: Jun. 19, 2026 Keep it the way it is, it's not broken, so stop trying to fix it. Getting rid of quarterly reports, just makes it easier for companies to do shady stuff, this is the age of transparency, that would be a step back from progress.

Niki Zabroski — Jun 19, 2026
Subject: S7-2026-15 From: Niki Zabroski Affiliation: Jun. 19, 2026 Nichole Johnson-Zabroski
Global Systems Analyst & Administrator
Nashville, TN

I shouldn't have to explain why accountability is important. This is something you should have been taught as a child and by trying to bypass this it looks as though you are being influenced by external entities. Do we need to request that the DoJ or FBI do an investigation of the SEC? This is very troubling behavior.

Requiring quarterly reporting with the CEO personally signing off is a basic requirement. If they sign a document that they know is false, then they need to know that jail is in the line. Apparently, the American people are on the hook financially if they are unable to do their job, so requiring them to take responsibility and tell the truth is only fair.

Niki Zabroski

Sent via the Samsung Galaxy S24, an AT&T 5G smartphone

Get Outlook for Android

Nikki Econnomou — Jun 19, 2026
Subject: S7-2026-15 From: Nikki Econnomou Affiliation: Jun. 19, 2026 Keep the quarterly reporting; we have too many wealthy scoundrels! I am a retired CDC employee & am disgusted by the degree of greed & lying in our once terrific country!!!

.....
Nikki Economou
Mitake Oyasin
'We are all related'

Nikki Kontras — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nikki Kontras Affiliation: Jun. 19, 2026 It's ridiculous to return to reporting only twice yearly. There's no clear winner going backwards. It's a detriment to us investors.

Nikki Kontras
retiree
St. Louis, MO

Nikki Mezic — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nikki Mezic Affiliation: Jun. 19, 2026 I want quarterly reporting to continue, the public needs to this information to be kept in the public eye so bad players don't take advantage of the market. Nicole Mezic, Arthur Director, Telling Industries.

Nilda Barreto — Jun 19, 2026
Subject: S7-2026-15 From: Nilda Barreto Affiliation: Jun. 19, 2026 Enforce/ Save "Quarterly Reporting"

It keeps public companies honest
Since 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie.

I have high expectations for your honesty in caring and looking after your constituents best interest and upholding your duty when working for us (We the people).

Kind regards,
Nilda Barreto (retired)
Altamonte Springs Florida

Nina — Jun 19, 2026
Subject: S7-2026-15 From: Nina Affiliation: Jun. 19, 2026 I lost $500,000 in the dotcom recession and $100,000 during the banking crisis and never recovered. It helped to destroy me financially. So you greedy a$$ bastards are going to do it again? My father died penniless as a retired banker who worked for Carl Lindner "Provident Bank". He had over a million in National City stock and was wiped out. Giving less accountability will make more Americans suffer but since you are sucking his you know what I guess your conscience is okay with it.

Nina Hamm — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nina Hamm Affiliation: Jun. 19, 2026 Quarterly reporting is just another way of keeping low and middle class families from being able to stop from being ripped off by the elite. Let’s be honest here. The elite 2% across the world makes their money off the backs of the hard working people all across the world by scamming the poor into investing their money in their schemes they lay out in in front of them promising big returns only for the elite to have set it up in a way where they own the majority of stocks shares and other like investments . That they then sell after they trick the poor in middle class into propping up the inflated prices with their money bringing down the prices after they make trillions in profits flooding the market with worthless holdings.

Sent from my iPhone

Nina Holappa — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Nina Holappa Affiliation: Jun. 19, 2026 Continue with quarterly reporting. Nina holappa , Duluth MN , retired . I need quarterly reporting to be able to manage my money with no surprises.

Nisha Si — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Nisha Si Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dear Sirs and Madams,
Every day businesses big and small are attempting to defraud the people and exploit the system. I have experienced this personally and seen this happen at work places where I have been to. Please keep all the transparency tools intact (quarterly reporting) so that we, the investors, customers and workers, can make informed decisions every day. Thank you for your time and consideration in this matter.
Best regards
Nisha

Nitza Ramos — Jun 19, 2026
Subject: S7-2026-15 Comment From: Nitza Ramos Affiliation: Jun. 19, 2026 It is hard enough as it is to keep up with the stock market as it's been so unfairly manipulated. To cut companies reporting to

6 months instead of 3 will make it much worse.
Nitza Ramos, Realtor

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njhdauval — Jun 19, 2026
Subject: S7-2026-15 Comment From: njhdauval Affiliation: Jun. 19, 2026 Quarterly Reports are necessary to make informed decisions. Nancy J Hughes

Sent from my iPhone

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nlj.talk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: nlj.talk Affiliation: Jun. 19, 2026 I'm John Napolitano, live in Murrieta. Ca. I am retired, but I am also a stock market investor. As we all know information is the life blood of decisions. The more we know about a public company the better our decision to buy, sell or hold. Quarterly earnings and guidance is essential in our decisions. Don't let publicity listed companies off the hook. If they want public money coming in on a daily basis, they sure the hell can disclose quarterly. Thank You

Sent from my Galaxy

Noelle Newell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Noelle Newell Affiliation: Jun. 19, 2026 Let’s keep things the way they are. It actually is a win win for everybody.

Sent from my iPhone

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nolan kittrell — Jun 19, 2026
Subject: S7-2026-15 From: nolan kittrell Affiliation: Jun. 19, 2026 Do not change anything when it comes to accountability! Our opinions matter. Just because you think you can cut the reporting in half doesn't mean you must! Help build consumer confidence %2%C%F%8

Yahoo Mail: Search, Organize, Conquer

Nom de Plume — Jun 19, 2026

Subject: S7-2026-15 Comment From: Nom de Plume Affiliation: Jun. 19, 2026 I want to continue to be able to see the information about my stocks as often as now and as often as the institutional investors.

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nora coyle — Jun 19, 2026
Subject: S7-2026-15 From: nora coyle Affiliation: Jun. 19, 2026 We need accountability!

Get Outlook for Android

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noreen Ersing — Jun 19, 2026
Subject: S7-2026-15 Comment From: noreen Ersing Affiliation: Jun. 19, 2026 Keep quarterly reports because we need to see where our money goes and what it does.
Noreen Ersing
Retired Research Associate

Sent from my iPhone

Noreen Kotzmoyer — Jun 19, 2026
Subject: S7-2026-15 From: Noreen Kotzmoyer Affiliation: Jun. 19, 2026 Quarterly reporting hold CEOs accountable. Please do not stop or change the rules.

Noreen Madden — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Noreen Madden Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Very dangerous & unfair to us the people who work for our money. Outrageous that it comes to this being unable to see what is happening for 6/months.

Norm Bostater — Jun 19, 2026
Subject: S7-2026-15 From: Norm Bostater Affiliation: Jun. 19, 2026 Please don't do away with quarterly reporting! With all the corruption and cheating going on in this country and in the news should we really be demanding LESS ACCOUNTABILITY?!

Norma Sengstock — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Norma Sengstock Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an individual investor, I need to have visibility into a company's performance 4 times a year. I don't want to know 5 months later that a company had a bad month or two. Companies will always opt to report twice a year, it easier and cheaper for them but risker for investors! We must continue

to require quarterly reporting.

Norma Swartout — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Norma Swartout Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
why NOT give out the information ?? Something to hide ?

Norman Matte — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Norman Matte Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dear SEC,
I wanted to ask how Michael Burry can openly write all of these posts and articles and manipulate Palantir stock for seven months. He has openly profited from his manipulation of this stock?
Thank You
Norman Matte

Norris Edney II — Jun 19, 2026
Subject: S7-2026-15 From: Norris Edney II Affiliation: Jun. 19, 2026 Corporate Corruption, Excess and Influence are becoming more systemic.
A documented history of corruption clearly demonstrates why the current level of reporting is required.
We need more oversight and certainly should not reduce any controls that prevent Corporate Corruption.

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norris ivy — Jun 19, 2026
Subject: Comment on S7-2026-15 From: norris ivy Affiliation: Jun. 19, 2026 Quarterly reporting is the only way every day investors can stay informed!
Do not go back to semi-annual!!
Norris Ivy
Retired
Bartlett, Texas

Sent from my iPhone

Nowell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Nowell Affiliation: Jun. 19, 2026 This is an unacceptable mistreatment of We the People.

Oba William King — Jun 19, 2026
Subject: S7-2026-15 Comment From: Oba William King Affiliation: Jun. 19, 2026 Stop being brutal.

250 years of hard work to dump it all in a scam. keepitquarterly - quit nickel and dimming the people.

Sincerely,
ObaKing 773.288.0800 (cell)
@Storytellingking (IG)
Performer & Consultant
817.201.0858 (text)

Odile dilone — Jun 19, 2026
Subject: S7-2026-15 Comments From: Odile dilone Affiliation: Jun. 19, 2026 As a retail investor, I oppose reducing financial reporting from quarterly to semiannual. Large institutions have access to research, management meetings, and resources that smaller investors do not. Quarterly reporting is one of the few tools that helps level the playing field. Three months is already a long time to wait for meaningful financial updates; six months is too long. Transparency is essential for fair and efficient markets. Reducing disclosure would be unfair to everyday investors and would weaken public trust in our markets.

Sent from my Galaxy

Oi K — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Oi K Affiliation: Jun. 19, 2026 Voy To the Securities and Exchange Commission:

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oldstu — Jun 19, 2026
Subject: S7-2026-15 Comments From: oldstu Affiliation: Jun. 19, 2026 Keep quarterly reports! Hiding people's money for 6 months at a time is criminal! G Stewart. Retired. My money matters!

Sent from my Galaxy

Olga Martinez — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Olga Martinez Affiliation: Jun. 19, 2026 It was a negative result so why do it again, but many companies are not telling the truth about gains, and values!!! I hope someday our people will not be treated so unfairly. We need an economic system that benefits all, not just the rich!

Olga M. M.

Olga Martinez — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Olga Martinez Affiliation: Jun. 19, 2026 It was a negative result then so why do it again but many companies are not telling the truth about gains, and values!!! So i believe we should not go back to 1955.

Olga M. M.

Olga Schmidt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Olga Schmidt Affiliation: Jun. 19, 2026 To the Securities and Exchange Com mission:
If you want to change from Quarterly Report then DO REPORTs Monthly!

Olive Yew — Jun 19, 2026
Subject: S7-2026-15 From: Olive Yew Affiliation: Jun. 19, 2026 Hello,
We need more accountability, not less. Keep those signatures, ALL of the current forms. Otherwise, we bail out another industry, AGAIN.

Angela parker Kennedy

(See how I signed MY name?)

OLSON — Jun 19, 2026
Subject: S7-2026-15 Comment From: OLSON Affiliation: Jun. 19, 2026 Suppose I hide my results from my employers/investors for 6 months... You'd be half a year behind what's really happening and lose the ability to make decisions that keep things running efficiently and successfully. You can't properly invest with outdated data, and half a year in the dark is not a bright future of investment.

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omar christopherflowers.com — Jun 19, 2026
Subject: S7-2026-15 Comment From: omar christopherflowers.com Affiliation: Jun. 19, 2026 In this age where information is at our finger tips, I am against reducing reporting requirements to 6 month intervals. It only benefits company insiders and has no benefit to me as an investor.

Orlando Montalvo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Orlando Montalvo Affiliation: Jun. 19, 2026 I am a retired teacher and will have finally gain access to my retirement 403(b) in 4 years. I need quarterly reporting! If you go back to semi-annual reporting you will likely, based on historical fact, cause me to lose a significant value to my retirement valuation. This means years and years of savings and tens of thousands of dollars vould be lost. I will kot have time to make up the losses. How dare you NOT learn from historical fact! You will destroy many, many lives in your stupidity. It looks like you are determined to wipe away the small investors and only protect those who have zero worries because they have so much money to "play with" in the market that they are not greatly affected by losses. Once again, the rich get richer and the poor get poorer.

Orville Cross — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Orville Cross Affiliation: Jun. 19, 2026 As the old adage says. If it's not broke, don't fix it. Quarterly Reporting is doing well. Please, let's just keep it that way. It brings more transparency to the table.

Oscar Pearson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Oscar Pearson Affiliation: Jun. 19, 2026 Changing this rule is a WRETCHED CORRUPTED Idea. We,the people DESERVE HONEST TRANSPARENCY.
Oscar Pearson,
Retired Vietnam War Veteran.

P Hamil — Jun 19, 2026
Subject: S7-2026-15 Comments From: P Hamil Affiliation: Jun. 19, 2026 Keep the SEC quarterly reports and make them available for review. There is a rationale behind this established timeline. I have delivered the SEC report by hand for a corporation I worked for. I read it back and forth with the company Assistant Treasurer for accuracy before it was approved for submission. Why is this even

being considered? Executive Assistant office of company CFO, Treasurer, Assistant Treasurer and Comptroller. Healthcare Administration. It matters!

P M Sajban — Jun 19, 2026
Subject: S7-2026-15 Comments From: P M Sajban Affiliation: Jun. 19, 2026 Keep it clean and uncloaked

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P Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: P Miller Affiliation: Jun. 19, 2026 As an investor, I believe quarterly reporting is imperative. ~ Pat Miller, Ridge, NY

P R — Jun 19, 2026
Subject: Comment on S7-2026-15 From: P R Affiliation: Jun. 19, 2026 I am retired and rely upon investments that I have made over the past 40 years to meet my income needs. I, like every investor, deserve transparency and current information to support our investment decisions. A return to semi-annual reporting will decrease access to timely information transparency. In addition, history has demonstrated that semi-annual reporting does not support investment growth in this country. Nations with more frequent reporting requirements have higher investment growth. The current US reporting requirements are working, are not unduly burdensome, and should be retained. I oppose the proposed change to semi-annual reporting.

Sent from my iPhone

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p shay — Jun 19, 2026
Subject: S7-2026-15 From: p shay Affiliation: Jun. 19, 2026 I support keeping the requirement at quarterly. I DO NOT support the proposed change!

P. J. Bovio — Jun 19, 2026
Subject: S7-2026-15 Comments From: P. J. Bovio Affiliation: Jun. 19, 2026 NAME: PJ B
JOB TITLE: RETIRED MENTAL HEALTH PRACTITIONER
IT MATTERS TO ME BECAUSE THIS APPEARS TO BE ANOTHER CORRUPT MOTIVE TO KEEP AMERICAN CITIZENS IN THE DARK.

Pabby Arnold — Jun 19, 2026
Subject: S7-2026-15 From: Pabby Arnold Affiliation: Jun. 19, 2026 We need more accountability, not less!!

Page — Jun 19, 2026

Subject: S7-2026-15 Comment From: Page Affiliation: Jun. 19, 2026 Keep it Quarterly!!

PAIGE HARRISON — Jun 19, 2026
Subject: S7-2026-15 Comment From: PAIGE HARRISON Affiliation: Jun. 19, 2026 The only ones who benefit from a change in quarterly reporting are cheaters, crooks, liars and owners of corporations. Please continue to look after smaller investors who are more vulnerable to complete devastation.

Pam — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Affiliation: Jun. 19, 2026 Please keep the requirements for quarterly reporting. As an investor, I should have the right to regular and timely information about how the companies I own are performing. I depend on that information to make decisions about my portfolio. Leaving companies with the option to offer more information - well, you can see how that will work. Companies whose performance would flag them for concern would opt not to provide it. Please continue the longstanding, working well policy of quarterly reporting. Sincerely,
Pam Bentson, retired educator

Pam — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Affiliation: Jun. 19, 2026 Government lies and thieves and kills keep this thing quarterly. We the people don't trust anything anymore. It ought to be monthly so we will not accept anything less than quarterly. Leave it alone.

Pam Bowman — Jun 19, 2026
Subject: S7-2026-15 From: Pam Bowman Affiliation: Jun. 19, 2026 Quarterly financial reporting including leadership signatures must be continued as a deterrent to fraud and to keep stockholders aware of financial problems arising in the entity. The only ones who benefit from the proposed changes are the entities' leaders and those who have insider information. These two tools are NEEDED to keep corporations and their leaders honest and accountable. This proposal encourages increased fraud, decreases corporate leaders' chances of being held legally responsible up to and including prison, and increases profits for the insider rich including many politicians. I am ashamed of the SEC for even proposing these actions. THE LOSERS IF THIS PROPOSAL IS ENACTED ARE THE AVERAGE EVERYDAY AMERICAN CITIZENS AND WE ALL KNOW IT. Bring back the HONORABLE SEC that existed to protect us all from fraud primarily perpetrated by those with zero ethics or morals who can never be rich enough. WE SEE YOU.

Sent from my iPhone

Pam Bradford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Bradford Affiliation: Jun. 19, 2026 This is wrong! My husband and I have worked hard to build retirement savings and this will destroy our hard work. People do not deserve another way to lose money! Do not do this!

Thank you

Pamela Bradford
Direct 425-308-0682
soldwithpam@gmail.com

Pam DeBord — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pam DeBord Affiliation: Jun. 19, 2026 As an educator in Texas (within 5 years of retirement) I want to stay informed of my financial options on a quarterly basis. Staying informed quarterly should be a right of Texas citizens, many of whom are needing to watch finances more carefully. Thank you for focusing on advocating for private citizens over for- profit organizations.
Keep It Quarterly for Texas citizens!

Pam Gallagher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Gallagher Affiliation: Jun. 19, 2026 This has to be the most irresponsible and stupid idea ever…Why the hell would you not allow the visibility required so investors can get a good picture of a Company's performance? If you want the stock market to be volatile and unpredictable and without scrutiny you will remove investor confidence and will cause harm to all involved. Whomever suggested this should be sent back to school to re-learn economic and accountability. Jackalopes!!!! This country is dumbing down and becoming a criminal enterprise under Donald Duck!!!🤯🤮

Sent from my iPhone

Pam Gmail — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Pam Gmail Affiliation: Jun. 19, 2026 Keep it Quarterly! Anything less is not enough information on a regular basis.

Pam Anderson
Sent from my iPhone

Pam Gmail — Jun 19, 2026
Subject: S7-2026-15 From: Pam Gmail Affiliation: Jun. 19, 2026 Please continue quarterly reporting, those of us who are retired need frequent financials to watch over our investments.

Pam Anderson
Sent from my iPhone

Pam Hogan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Hogan Affiliation: Jun. 19, 2026 Keep the reporting quarterly !!
Pam Hogan

Sent from my iPhone

Pam Hyslop United States Citizen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Pam Hyslop Keep company reporting Quarterly. Hiding the information share and stakeholders trade on is dangerous, (Enron for example). And Plus Also, members of Congress trade on insider information- and you want to take away our limited glimpses at the health, if the companies, our finances and retirement savings are invested in? Quarterly Reports are mandatory.

Pam Jacques — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Jacques Affiliation: Jun. 19, 2026 The SEC must continue quarterly reporting requirements to make sure investors are properly protected. Please make sure this is continued. My company performs accounting services for small businesses.

Sincerely,
Pam Jacques

pamjacquesny@gmail.com
516-318-3203

Pam Jones — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pam Jones Affiliation: Jun. 19, 2026 The SEC must maintain quarterly reporting.

Sent from my iPad

Pam Linder — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Linder Affiliation: Jun. 19, 2026 If anything, reduce the window to monthly. biannual is not acceptable.
Pam linder

Pam Lovall — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pam Lovall Affiliation: Jun. 19, 2026 Come on....I don't want another 2008 creaping up on me. I want quarterly reporting for all of my investments.

Pam Lovall

Pam Morris Stump — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Morris Stump Affiliation: Jun. 19, 2026 As a retired person with crucial retirement investments, I think it is essential that investment reports be issued quarterly, not two times per year as you are proposing. My name is Pam Morris-Stump and I'm a registered Republican who lives in Grand Island, NE

Pam Orme — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pam Orme Affiliation: Jun. 19, 2026 This is just another ploy to stick it to the American citizens!! Keep the quarterly reporting!! It’s our money we’re investing so we need to know what’s happening with our investments!!

Sent from my iPhone

Pam Shiner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Pam Shiner Affiliation: Jun. 19, 2026 Pam Shiner - Connecticut Retiree- You have no right to evaporate any percentage of our retirement funds…these moves only serve business … not the people. Please please stop evaporating our rights and resources. - from an American citizen!

Pam Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pam Smith Affiliation: Jun. 19, 2026 It is of extreme importance that quarterly reporting continues! Please make sure it does!!

I always review my quarterly reports.

Pam Smith

Sent from my iPhone

Pam Wandzel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pam Wandzel Affiliation: Jun. 19, 2026 We need transparency and quarterly reporting to curb fraud and provide timely knowledge.

Pamela — Jun 19, 2026
Subject: S7-2026-15 From: Pamela Affiliation: Jun. 19, 2026 Why would you change the quarterly reporting? Corporations will get away with so much! This makes no sense unless someone is receiving money or favors. This is not fair to the American people. Show that you care about us and don't change the laws that are in place right now.

Pamela Slaninko
Pastry Chef
Pennsylvania

Sent from my iPhone

Pamela Causey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Causey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do NOT change quarterly reports. Investors need information to make investments choices.
Sincerely
Pam Causey

Pamela Cawthon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamela Cawthon Affiliation: Jun. 19, 2026 Giving corporations more freedom has never worked well for the general public. Only the wealthy.

Pamela Costner — Jun 19, 2026
Subject: S7-2026-15 From: Pamela Costner Affiliation: Jun. 19, 2026 Quarterly reporting is best for all concerned. The salaries most CFO & CEO are making and the use of AI. This is going to become LESS of a burden and should remain in place. Lesson learned in recent history that led to quarterly reports. Can't perform or attempting to cover up are reasons these were instituted. With the dismantling of consumer protections on many levels, this is the bare minimum stakeholders require. Keep quarterly reports.PJ Costner Maryland Nurse.

Sent from my iPhone

PAMELA CROWE — Jun 19, 2026
Subject: S7-2026-15 Comment From: PAMELA CROWE Affiliation: Jun. 19, 2026 Just NO!!

Sent from my iPhone

Pamela Dugan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamela Dugan Affiliation: Jun. 19, 2026 Stop the steal.

Pamela Fizer — Jun 19, 2026
Subject: S7-2026-15 From: Pamela Fizer Affiliation: Jun. 19, 2026 If you leave room for cheating, there will be cheating. SAVE QUARTERLY REPORTING and keep our markets safer! Businesses already have incentive to skirt financial and tax laws and removing quarterly reporting and sign off by management give companies 6 months to do so. Very much opposed to this change.

Sent from my iPhone

Pamela Gibney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pamela Gibney Affiliation: Jun. 19, 2026 Keep Quarterly Reports!!!!!!

Pamela Green — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamela Green Affiliation: Jun. 19, 2026 It's been proven over and over again that you cannot trust the banking system. It's imperative that you keep the quarterly reports. I know they're doing this because they say it will cut down on paperwork. Hire someone to do your paperwork if you can't keep up. I need to see what's going on with the bankers quarterly . Pam Green. Retired American!

Sent from my iPhone

Pamela Hooten — Jun 19, 2026
Subject: S7-2026-15 From: Pamela Hooten Affiliation: Jun. 19, 2026 What's there to hide or is it just greed, laziness and secrets?

Sent from my iPhone

Pamela Hopkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pamela Hopkins Affiliation: Jun. 19, 2026 We want transparency. Keep the quarterly reporting system.

Pamela Hopkins, Broker
Az Distinguished Properties
602-793-1300
Sent from iPhone

Pamela Kmiec — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Kmiec Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your proposal seems very questionable. A bad idea at best. You need to continue being transparent

about your reporting. Do you honestly think investors are going to go along with this. My question is why now after 50 years. Who is the influencer for this proposal?
Sincerely,
Pamela Kmiec

Pamela Larson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Larson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I need the complete and positive reassurance I get from Quarterly Reporting.
nowaday, no one can be trusted. No one. Grandmas are getting scammed, people are getting catfished, identities are stolen, bank accounts acquired, transfers of home titles fraudulently.

we must work Harder to stem the fraud in this country and not instead choose to support potentially more fraud. We are prone to fraud !!!
use your powers for the good of the people, that is what government is for. Not for the enrichment of a few.

Pamela Larson

Pamela Martin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Martin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What is good about not keeping investors informed quarterly? Why the desire to charge? What are the benefits?

Thank you,
Pamela

Pamela Nable — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Pamela Nable Affiliation: Jun. 19, 2026 This is pretty frightening to me, as a retiree. Why must the SEC fix what is not broken? Transparency is always better. -Pamela Nable, Retired Special Educator, Brooklyn, NY

PAMELA SHOWOMAN — Jun 19, 2026
Subject: S7-2026-15 Comments From: PAMELA SHOWOMAN Affiliation: Jun. 19, 2026 This is outrageous. Bad Law Is Crooked Law

Yahoo Mail: Search, Organize, Conquer

Pamela Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamela Smith Affiliation: Jun. 19, 2026 Pamela Smith, retired

educator. Keep things transparent, please!

Pamela Strom — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamela Strom Affiliation: Jun. 19, 2026 Dear SEC,
Please continue quarterly reporting. I am a Retired attorney. My retirement should not be Modified to help the wealthy.
Pamela Strom

Sent from my iPhone

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pamela williams — Jun 19, 2026
Subject: S7-2026-15 Comment From: pamela williams Affiliation: Jun. 19, 2026 Keep them QUARTERLY !

Sent from my iPad

Pamela Young — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Young Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this insanity!! This is not even a good idea

Pamila Parry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pamila Parry Affiliation: Jun. 19, 2026 Who the **** died and made these people think they were gods they don't have no right to the land the food anybody else's money they don't have the right they need to get the **** off of it and go get their own

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Parnell and Shara Fredrickson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Parnell and Shara Fredrickson Affiliation: Jun. 19, 2026 Retain quarterly and accountability

Get Outlook for iOS

Pascal Zandt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pascal Zandt Affiliation: Jun. 19, 2026 The passage of this bill would open yet another Pandora‘s Box of corruption and would enable would be wrong-doers to cause harm to companies and investors.

Sent from my iPhone

Pat Bowlby — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pat Bowlby Affiliation: Jun. 19, 2026 Quarterly reporting is very necessary to keep US companies in compliance with their obligation to investors. Do NOT allow this requirement to slip away. It would be a huge mistake to drop the quarterly reporting requirement.

Patricia W Bowlby
6403 Waterford Drive
Brentwood TN

Pat Christian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pat Christian Affiliation: Jun. 19, 2026 Absolutely do not change but keep the quarterly schedule!!! We want to know how the companies we deal with are doing and six months is too long a time period.

Mrs. Christian

Pat Dickinson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pat Dickinson Affiliation: Jun. 19, 2026 Keep the Quarterly reporting. No more secrets kept from investors.
Transparency matters.
Thank you.

Pat Ford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pat Ford Affiliation: Jun. 19, 2026 As a small investor,I am asking you to continue quarterly reporting. Too much can go wrong with semi-annual reporting that only big investors and those with inside knowledge will know about!
Thank you,
Patricia M. Ford,retired teacher

Sent from my iPad

Pat Malone — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pat Malone Affiliation: Jun. 19, 2026 I've lived with quarterly reporting, in both public and private companies for over 40 years. It is effective for keeping all, management, employees, investors focused on core values and business objectives. Corporate America has received far too many breaks in taxes, regulatory relief and capacity to hide financial reporting with this administration. It's a crap shoot with anything more.

Pat McGee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pat McGee Affiliation: Jun. 19, 2026 We need quarterly accurate information. Management can derail a business in weeks so frequent reporting is critical. There is so much unreported insider trading. For example the recent spike in Intel is a perfect example. Price soared before the deal was made public. Pat McGee. Retired educator.

Pat Miller — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Pat Miller Affiliation: Jun. 19, 2026 Pat Miller, retired 25 year veteran of the Air Force, 20 year Federal worker.
I DO NOT i think this is a good policy for the people. We are losing money now with the policy's of this administration.

Namaste
Pat Miller

Pat Pionke — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pat Pionke Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop the bull **** catering to the oligarchs. You know **** well what this law would do.

Pat Roos — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pat Roos Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting is a valuable source of on going information
Do not discontinue the requirement

Pat Sanders — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pat Sanders Affiliation: Jun. 19, 2026 Longer gaps create an unfair advantage for corporate insiders. Keep corporate accountable and transparent.

Pat Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pat Smith Affiliation: Jun. 19, 2026 You need our trust. But verify!
Ronald Reagan

Pat Thorpe — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Pat Thorpe Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission, having the companies report quarterly is very helpful to me,I understand the changes in value much better. It helps with my decision on what to do with the stock. I think it keeps the companies on track and less likely to speculate short term. Please keep the reports quarterly so it helps the small investor understand the value of their investment. Thank you.

Pat Zeitz — Jun 19, 2026
Subject: S7-2026-15 From: Pat Zeitz Affiliation: Jun. 19, 2026 Nobody should be above the law. We should not be changing the rules to help criminals, by lowering the number of times they have to put their signiture and be actually accountable

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PatG — Jun 19, 2026
Subject: S7-2026-15 Comments From: PatG Affiliation: Jun. 19, 2026 It’s unfair and misleading P.Gill retired.

Patricia Gill

Patrice Bahnsen — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Bahnsen Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: we should have the same access to information as anyone else involved in investments.if it's not the law it needs to be.

Patrice Carlisle — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Carlisle Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am a retired Preschool Director. I have owned some stock since I was 25. How on earth does the SEC think it would be ok to loosen the laws under the new S7-2026-15 proposal.
Please protect the little investors not inside trader.
Sincerely,
Patrice Carlise

Patrice Faust — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Faust Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The trust in intuitions has been eroding over the last few years. If you allow this, the trust in financial intuitions will be lost.
Please dont be a puppet for the urber wealthy.
Thank you,
Patrice Faust

Patrice Kaufman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patrice Kaufman Affiliation: Jun. 19, 2026 Keep quarterly reports coming. Protect your fellow Americans from Corporate greed and corruption.

Who pays your salaries? WE THE PEOPLE.

Stop pandering to billionaires and millionaires.

Patricia Alias — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Alias Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
this increases the risk of fraud and insider trading. Unfair and unethical! People need market transparency to make sure our investments aren't in disadvantage

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Patricia Bailey Dempsey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Bailey Dempsey Affiliation: Jun. 19, 2026 Patricia Dempsey, Realtor
Self employed and 67 yrs old.
The stockholders deserve honest information on a regular and frequent basis. I have to balance my bills monthly, not quarterly. Corporations already have it easy with quarterly statements. Fair is fair. Stop making it easy for corporations to hide information.

Patricia Bailey Dempsey

Patricia Bomba — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Patricia Bomba Affiliation: Jun. 19, 2026 Patricia Bomba, retired
What a mess we are in now.
We can't print pennies anymore, soon it will be another coin. Other countries are purchasing our land and controlling our industry. There are no jobs for young mothers that pay enough to pay childcare, so they are dependent on the government. Everything you purchase comes from another country made by someone getting paid very little. Our roads and bridges are in poor repair. Housing is unaffordable for most everyone. We are in a mess.

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Patricia Booe — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Booe Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

To make intelligent decisions, information needs to be up to date and accurate. That is why timely disclosures are extremely important important. In a world constantly evolving to not make investing riskier.

Patricia Buck — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Buck Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Corporations need to DO THE WORK, because we deserve TRANSPARENCY.

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patricia carey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: patricia carey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why in this day and age when technology supports a company's ability to gather and report data, we should go back to the semiannual reporting of the 50's and 60's, I cannot understand - unless it is to hide information from investors! We need more transparency not less esp when so many people's retirement income depend upon it!

Patricia Carr — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Carr Affiliation: Jun. 19, 2026 We can't afford another ENRON. Keep the CEO disclosure both quarterly and signed.

Patricia Coppage — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Coppage Affiliation: Jun. 19, 2026 Quarterly reports are important for investors to keep current with a company’s performance. These timely reports help me make decisions on my investments. Keep Quarterly Reports! Patricia Coppage, retiree

Sent from my iPad

Patricia Croake — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Croake Affiliation: Jun. 19, 2026 No go. More corruption and hiding monies.

Patricia Cwick — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Cwick Affiliation: Jun. 19, 2026 This is bad business! It only benefits business not the investor! NOT LEGAL! My name is Patricia Cwick and I was an employee of NY Telephone for over 30 yrs. I deserve to know the status of my money investments. Those of us that live on a limited income need to know at any given moment the status of our investments.

Patricia DelaCruz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia DelaCruz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: We have a right to know what is happening in the SEC. Don't blow what transparency there is by hiding what can only be Hidden By Something That Is Wrong, Deceptive or Evil. Whose money is it anyway?
WHAT NEEDS TO BE HIDDEN?
GREED. DISHONESTY.

Patricia Dennis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Dennis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an investor, I should have access to the information from companies which allows me to make informed decisions. Companies should have to continue to provide this information quarterly. Please continue to do what is right for the investors.

Patricia Dunne — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Dunne Affiliation: Jun. 19, 2026 It is important to keep ENRON CEO's accountable. Keep the quarterly reports.

Patricia Dury — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Dury Affiliation: Jun. 19, 2026 Keep it Quarterly!
We need more regulations, not less.

Sent from my iPhone

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patricia early — Jun 19, 2026
Subject: S7-2026-15 Comments From: patricia early Affiliation: Jun. 19, 2026 Keep the quarterly Reporting. Patricia Cornwell, Retired from Lancaster School . We need to know what is going on in this country, every little bit helps. Thank you

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Patricia Essex Retired Professor of Accounting and Information Systems — Jun 19, 2026
Subject: File No. S7-2026-15 From: Patricia Essex Your proposal to eliminate quarterly reports in favor of semi-annual reports removes important data points for individual investors like myself. I manage the stock portfolio that my husband and I depend upon for our retirement. The tools and methods I most often utilize, being a believer in fundamentals, depends on seeing more data, not less. Further, quarterly reports ensure more frequent review to ensure companies are in compliance with SEC regulations and potentially to detect fraud. That is an important safeguard, which surely underlies your organization's goals. Please do not take us backwards in terms of corporate reporting.

Patricia Garza — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Garza Affiliation: Jun. 19, 2026 Patricia, Environmental Specialist. Keep it Quarterly. It is better for all of us to help us decide on short term moves.

Patricia Gorman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Gorman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency is a requirement and the proposed rule will be placing a blindfold on investors. That is not acceptable, period.

Patricia Grant — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Grant Affiliation: Jun. 19, 2026 I lost my inheritance believing that Enron was so big that it would never collapse. If the CEO, who makes obscene amounts of money, cannot be bothered to certify the truth of the reporting, then something stinks.
Patricia Grant

Patricia Johnson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Johnson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
How do I know what is going on in a company if they don't have to report what is going on in the company!? As a beginning investor I need to know if earning are up or down. I don't have people I can pay to tell me and investigate! How can a normal person make decisions without the information they usually report? Let the normal person have what we need to make the decisions necessary! Don't keep the rich richer and the poor poorer!

Patricia Journeay — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Journeay Affiliation: Jun. 19, 2026 I think it is important to keep the rule as it is. What is to be gained by reporting less often? Nothing that I can find. As a CFA and a former CPA, regular reporting four times in 12 months is useful for investors of every level of sophistication.

Patricia D Journeay, CFA

Goodness is stronger than evil; Love is stronger than hate; Light is stronger than darkness; Truth is stronger than lies.

Sent from my iPhone

Patricia Kearse — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Kearse Affiliation: Jun. 19, 2026 KEEP SEC QUARTERLY

Patricia Kent — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Kent Affiliation: Jun. 19, 2026 Transparency in business is very important to reduce improper business dealings. It is also imperative to both businesses and consumers to know where they stand. Reporting needs to stay quarterly.

Thank you.

Trish Kent
Alpharetta, GA

Sent from my iPhone

Patricia Klinger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Klinger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Americans have come to rely on quarterly reports of their investments. Do not lessen transparency by changing to 6 months reporting.

Patricia Klinger

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patricia kopplin — Jun 19, 2026
Subject: S7-2026-15 Comments From: patricia kopplin Affiliation: Jun. 19, 2026 Keep it quartly

Sent from my iPhone

Patricia Level — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Level Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I want the quarterly reports to continue. I've seen the Enron debacle, the mortgage bust and the Tech meltdown to mention a few of the catastrophic economic crises. The quarterly reports details provide insight into the companies, investment actions, operations, and management of resources. These reports are vital.
best regards,

Patricia Leverson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Leverson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Please don't stop quarterly disclosures. I need these to know how things are going. If these are taken away I can't make informed decisions.
I NEED them!

Patricia Loewen — Jun 19, 2026
Subject: Quarterly report transparency From: Patricia Loewen Affiliation: Jun. 19, 2026 As a taxpayer, I feel that it is your duty as a government agency to continue to require quarterly reports from companies that are actively trading on the stock market. This will help keep investors informed, and it will also help prevent insider fraud. I feel if you change the reporting requirement to every six months, you might find people pulling their money out of the stock market, and you could be the cause of an economic collapse.
Thank you for doing your (funded with taxes) job with integrity and transparency. With technology and automation, maybe the reports should now be required on a monthly basis.
Best regards,
Patti Loewen
Retired Bookkeeper

Sent from my iPhone

Patricia Mazur — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Mazur Affiliation: Jun. 19, 2026 As a divorce attorney, we deal with financial documents all the time. Quarterly filings are extremely helpful to all parties when dividing up assets. All parties and the Judges know the financial records are timely and was accurate. Six month filings would force us to return to court, with possible consequences of having to redivide the assets all over again. This could be a real nightmare for families who want to move on with their lives and the courts bringing parties back into court.

Sent from my iPhone

Patricia McIntyre — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia McIntyre Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. Insiders and institutional investors will always have the resources and relationships to get the investment information they need.without quarterly reports, retail investors will be left at a constant disadvantage, unable to make informed decisions due to lack of access to information regarding the companies in which they may want to invest.

Patricia Mitchum — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Mitchum Affiliation: Jun. 19, 2026 Absolutely essential! As a senior, I find it necessary to have this check on the financial institutions that will keep our retirement accounts safe.

Sent from my iPhone

Patricia Natale — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Natale Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your proposed rule would make it impossible for small investors to know what is going on. Quarterly disclosures are vital for investors to make informed decisions. This information is vital and should not be taken away from us.

Patricia Oliver — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Oliver Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please retain the current reporting requirements. We need quarterly.

Patricia O'Leary — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia O'Leary Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I disagree that Wall Street needs less supervision and transparency - it needs more. Investors should have access to ALL of the information about companies and their dealings AT ALL TIMES in order to make good decisions for themselves.
Please protect us - do not change the current status or timing of the ways that information is available to me.
Do not stop quarterly disclosures. If anything, give us monthly disclosures.

Patricia Piscitello — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Piscitello Affiliation: Jun. 19, 2026 Patricia Piscitello, paralegal; I am not suave in this realm. I need time to digest information and make decisions that are best for me and my family.

Sent from my iPad

Patricia Pope — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Pope Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I think this change will hurt investors especially small investors like myself.
The quarterly information released helps investors understand what's happening internally and gives us a better perspective on decision making with our investment portfolio. I hope the commission makes good decisions for all us.

Most sincerely,
Patricia Pope

pp/

Patricia Puckett — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Puckett Affiliation: Jun. 19, 2026 You need to keep it at 3 months as there's enough corruption already don't give these elites more time to hide what their doing. Keep checking every 3 months. Thanks

Yahoo Mail: Search, Organize, Conquer

Patricia Rennier — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Rennier Affiliation: Jun. 19, 2026 Keeping the CEOs honest is a necessity for the people. Dishonesty must not be rewarded. Don't go backwards stay the line for accountability.

Yahoo Mail: Search, Organize, Conquer

Patricia Reynolds — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Reynolds Affiliation: Jun. 19, 2026 Patricia Reynolds, Safety and Emergency Mgr. Quarterly reporting keeps every invester or potential investor informed of the financial state of the companies they have invested in. This keeps everyone accountable for their actions and financial decisions. To only allow insiders access to company profiles promotes trading and financial management in potentially unlawful circumstances and takes the inherent value of publicly trading stocks away from the stockholders at large. Every person investing their money in a company deserves transparency to make the best decisions on their behalf. Do not allow 6 month reporting. Their is no advantage to the greater investment group.

Patricia Reynolds — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Reynolds Affiliation: Jun. 19, 2026 Tbecause the SEC needs to be Open and TRANSPARENT . IF NOT THEN THEY OPEN THEMSELVES UP FORCORRUPTION AND GOD KNOWS WHAT OTHER EVIL, AND LORD KNOWS THE SEC WOULDNT WANT THAT TO HAPPEN NOW WOULD THEY??
o the Securities and Exchange Commission:

Patricia Roach — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Roach Affiliation: Jun. 19, 2026 Absolutely not. This is not good for anyone that is retired and needs their money

Sent from my iPhone

Patricia Russell — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Patricia Russell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I have. been a stockholder since I was 18, and planned to use my savings as my retirement income, now that I am 62. Please do not make retirement harder for all of us who have used these funds to supplement any pension and social security earnings that may still be available to seniors. This doesn't even take into account the young workers who have been forced to accept investment savings rather than have any pension waiting for them when they retire.

Patricia Schultz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patricia Schultz Affiliation: Jun. 19, 2026 Please do not go backwards! I support quarterly returns reports.
Patricia Schultz

Pat Schultz

"A painter paints pictures on canvas. But musicians paint their pictures on silence. " ~Leopold Stokowski

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Patricia Slice — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Patricia Slice Affiliation: Jun. 19, 2026 Do not decrease the number of reporting periods. We are small investors and we are in our 80s. So the losses would be serious for us.
Patricia Slice
retired
Lakeville, MN

Patricia Stanton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patricia Stanton Affiliation: Jun. 19, 2026 If a system isn't broke, why fix it? Quarterly reports have been required for some time and it helps the average investor, the little person, the person that this agency is suppose to protect. Instead, it could lead to fraud and abuse from the larger corporations. Other countries have tried it and are planning to return to more frequent reporting. Any savings would be minimal for the companies. Making it optional only means that that companies will most likely opt to do less.

Patricia Stein — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Stein Affiliation: Jun. 19, 2026 I want my statements quarterly. Patricia Stein, retired NYS teacher’s association. I depend on my pension to live on.

Patricia Sup — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Sup Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Allow quarterly reports

Patricia Thomson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Thomson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We recently were blindsided by someone inside a company that was giving fraudulent information and didn't hear about it until too late.

The same type of thing could happen here and without getting quarterly reports, we have no access to information about our money in investments. Please do not change the frequency of reports to investors. Thank you.

Patricia Thorbourne — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Thorbourne Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I read about your proposal to reduce reporting requirements from quarterly to semi-annual. This proposed change increases risk for investors who benefit from timely and accurate reports.

Please bear in mind your Core mission and REASON FOR EXISTING is Protecting investors, Maintaining fair, orderly, and efficient markets!
Please don't reduce the reporting requirements thereby increasing risk to investors.

Patricia Trotter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Trotter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is imperative that ALL investors and consumers have access to quarterly financial reports and statements from publicly traded companies so that we can make informed decisions - not only about our investments - but about the integrity of companies that we support. It hurts consumers and advantages only institutional investors. Probably the reason that this administration is proposing such an action to begin with. Do not change the reporting rules!

Patricia Truitt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Truitt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is very important that investors receive quarterly reports on how their financial investments are doing. This new regulation would be super unfair to the common investor and favor corporations. Transparency is important. I would support these reports being issued electronically, but I do not support reducing the frequency of these reports.
Thank you.

Patricia Walker — Jun 19, 2026

Subject: S7-2026-15 From: Patricia Walker Affiliation: Jun. 19, 2026 There is no reason to change this policy. It offers greater transparency and protection to investors!

Have a great day!
Patricia

Patricia Warner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Patricia Warner Affiliation: Jun. 19, 2026 Patricia Warner, retired, Coral Springs Fl. It doesn’t make sense to do something that will devalue investments!

Sent from my iPhone

Patricia Whalen — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Whalen Affiliation: Jun. 19, 2026 Keep quarterly reviews. Bring financial accountability back

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Patricia Whitfill — Jun 19, 2026
Subject: S7-2026-15 From: Patricia Whitfill Affiliation: Jun. 19, 2026 Patricia, retired teacher. My husband worked in the oilfield and Enron was the last company to buy the company he had worked for for over 20 years claiming all was well to the workers while selling off and making money before bankruptcy. We know how that turned out! You need to save quarterly reporting so more hard working people don't get screwed over because of crooked books and people.

Patricia Woglom — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Woglom Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change the reporting requirements. The reports help to keep the economy safe by requiring entities to report and sign off on a quarterly basis.

Patrick Aliffi — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patrick Aliffi Affiliation: Jun. 19, 2026 As a retail investor I rely on timely reporting on investments..if anything, I would prefer monthly over having to wait 6 months

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patrick coleman — Jun 19, 2026
Subject: S7-2026-15 Comment From: patrick coleman Affiliation: Jun. 19, 2026 Please keep

Quarterly reports as they are. People depend on this information and to send fewer reports will possibly cause retirement problems.

Thank you,

Patrick Coleman
461 Blackfoot trail
Frankfort KY
40601
Pcpcoleman@gmail.com

Patrick De Bauche — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patrick De Bauche Affiliation: Jun. 19, 2026 Quarterly reports must be maintained! Stock holders cannot be kept in the dark. Individuals (whom are the majority) need this information just to remain solvent at times!

Sent from my iPhone

Patrick Ford — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Ford Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting is is valuable and has contributed to the attractiveness of US capital markets to investors relative to European markets.
As the former CFO said of a public company, I can confidently say that quarterly reporting itself does not create an undue burden on companies - rather it's auditor compliance requirements which should be softened.

Patrick Kelley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Patrick Kelley Affiliation: Jun. 19, 2026 Do not change the reporting period and allow publicly traded corporations to obscure their financial information from shareholders who own the company.

Patrick Kelley
Newport RI

Sent from my iPhone

Patrick Mcguire — Jun 19, 2026
Subject: S7-2026-15 From: Patrick Mcguire Affiliation: Jun. 19, 2026 CEOs are more crooked than ever. Every 3 months.

patrick mcguire

Patrick O'Brien — Jun 19, 2026
Subject: S7-2026-15 From: Patrick O'Brien Affiliation: Jun. 19, 2026 We need guard rails on corporations and CEO's so they do not harm investors in order to line their pockets and walk away with golden parachutes and have no repercussions for their illegal actions that harm others.

Kind regards,

Pat O'Brien

Patsy OHara — Jun 19, 2026
Subject: S7-2026-15 Comment From: Patsy OHara Affiliation: Jun. 19, 2026 No way! If Im investing my money so I can retire, I have a right to know what is in there at all times! The government has stolen our social security and now they want to rob my Investments ! I am not going to work til I die!!!!!

Patsy wolf — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patsy wolf Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It will make it easier to cheat. They will hide information from us.

Patti Dolan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patti Dolan Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY. Enough is enough

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Patti Juengst — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patti Juengst Affiliation: Jun. 19, 2026 Why the move to twice a year? It will just build distrust with foreign investors and small investors alike. Domestic investors may choose other options. Why not keep the transparency?

Patti
Sent from my iPhone

Patti Julber — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patti Julber Affiliation: Jun. 19, 2026 This is crucial for the public investors to understand how their money is being used. Do not allow companies to go to every 6 months. Patricia Julber

Director of Coaching
The Pearl Collective

Patti Julber
Director of Coaching
thePearlCollective.com

Patti M — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patti M Affiliation: Jun. 19, 2026 Please don't make this change
Investors need more information not less.

Patricia Martin-Absher, CPA

Get Outlook for Android

Patti Pearson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Patti Pearson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue quartly reports.

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pattitx3 — Jun 19, 2026
Subject: S7-2026-15 Comment From: pattitx3 Affiliation: Jun. 19, 2026 Quarterly reporting is too important a tool to lose. Please don't go to the 6 month reporting, not enough oversight.

Sent from my T-Mobile 5G Device

Patty McSweeney — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patty McSweeney Affiliation: Jun. 19, 2026 Things change quickly and 6 months is too long to wait when making informed decisions about retirement funds.

Patricia McSweeney

Patty Morgan — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Patty Morgan Affiliation: Jun. 19, 2026 When creative accounting has become rampant and acceptable, we should not be giving them more leash. The frequency of reporting should stay quarterly or even changed to 6 times a year.

Sent from my iPhone

Patty Piellucci — Jun 19, 2026
Subject: S7-2026-15 Comments From: Patty Piellucci Affiliation: Jun. 19, 2026 The SEC was founded to keep reporting ethical and transparent to shareholders. Maintain quarterly reporting to prove to us companies are not absconding with our money!
P

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patty self — Jun 19, 2026
Subject: S7-2026-15 Comments From: patty self Affiliation: Jun. 19, 2026 If a company is big and wealthy enough to be listed, they can afford quarterly reporting. Less frequent reporting would be dangerous for everyday people whose retirement funds depend on this information. Don't change the system to give big corporations advantages at the expense of the general public.

PS retired in Utah.

Yahoo Mail: Search, Organize, Conquer

Paul Basak — Jun 19, 2026
Subject: File No. S7-2026-15 From: Paul Basak Keep the quarterly reports in place. Reducing to ever 6 months does nothing but hurt the small investor.

Paul C Smith — Jun 19, 2026
Subject: File No. S7-2026-15 From: Paul C Smith My wife and I strongly oppose this proposed rule. This rule does nothing to protect. The interests of personal investors like us and puts us at an even greater disadvantage to insiders and major investors who have access to much more information already. We strongly concur with the basis for and the position of the Motley Fool rewarding the proposed rule..

Paul Chumsky — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paul Chumsky Affiliation: Jun. 19, 2026 I’m a retired CPA.

I’ve been through the Enron scandal. I doubt my opinion will mean anything, but this change is intended to allow our newest robber baron class to go back to raping and pillaging the wealth of our labor force.

Paul

Sent from my iPad

PAUL DESAUTELS — Jun 19, 2026
Subject: S7-2026-15 Comment From: PAUL DESAUTELS Affiliation: Jun. 19, 2026 The current system was put in place to protect Americans...all Americans. Don't be influenced by greed and graft. Do your job of protecting ALL Americans against those who want to cheat for their own benefit, hurting the rest of us who pay our fair share. God bless America!

Sent from AT&T Yahoo Mail on Android

Paul Durand — Jun 19, 2026
Subject: S7-2026-15 From: Paul Durand Affiliation: Jun. 19, 2026 Investors in the stock market depend on reliable information. If CEOs are not held accountable to where they risk imprisonment for misrepresenting how their business is doing, then they will make stuff up. This is clearly something that Musk engages in and so the market has a company with an ABSURD valuation that will disappear in a few weeks as early investors dump their shares. Musk and CEOs like him need to be accountable. Retain quarterly reporting. Retain stiff penalties for CEOs who make stuff up.

Paul Fagin — Jun 19, 2026
Subject: S7-2026-15 From: Paul Fagin Affiliation: Jun. 19, 2026 I lived thru the Enron corruption and don't want to see corrupt corporate execd walk away while investors get burned. Do your job and protect investors by ensuring financial results are accurately reported and CEOs are accountable.

Cheers,

---Paul

Paul Garand — Jun 19, 2026
Subject: S7-2026-15 From: Paul Garand Affiliation: Jun. 19, 2026 My name is Paul Garand. I live in Exeter New Hampshire. I am currently still working full-time at 71 years old in order to build a little more wealth to retire on over the next 3 to 4 years. Two years ago, I hired a money manager to help me decipher what I actually had for retirement and how to access it. So right now I have probably under $900,000 in different financial vehicles. There is a lot that I don't understand regarding how

this all works, but I do know that even a 10% drop in my current assets would make a big difference in possibly whether or not I could keep my home as taxes in New England never go down. Or heaven forbid, something catastrophic occurs and I really need to dip into a huge chunk of my assets. Losing upwards of 30% due to a reporting change to twice a year versus quarterly could put me in low income, elderly housing. Making a change to biannual reporting seems like an underhanded attempt to enrich certain individuals that have inside knowledge.

Sent from The Bargainmagnet 7

Paul Gayan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paul Gayan Affiliation: Jun. 19, 2026 This benefits the wealthy as they will get richer faster, and truly hurts the average American taxpayer. Makes to business sense to change this unless the plan is to legitimize cheating the
system. Pension funds will collapse. -Paul Gayan, concerned citizen at large.

Yahoo Mail: Search, Organize, Conquer

Paul Hoppe — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paul Hoppe Affiliation: Jun. 19, 2026 This rule is taking reporting and transparency in the wrong direction. We should be moving towards monthly reporting. As Information Technology is constantly improving, the reporting costs to corporations get lower. This rule is a bad idea for all investors, large and small.

Paul Magee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paul Magee Affiliation: Jun. 19, 2026 It is not good for every day Joe

Get Outlook for iOS

PAUL MANDEL None — Jun 19, 2026
Subject: File No. S7-2026-15 From: PAUL MANDEL I believe there are sufficient reporting requirements in place to allow companies to report every six months. With the requirement to file 8-K for any significant event, Form 3 and 4 for acquisition and disposition the four quarter reporting is redundant and costly. Plus it creates a quarter to quarter management style that is detrimental to long term growth.

Paul Pearce — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Paul Pearce Affiliation: Jun. 19, 2026 Monthly reporting should be the standard, much less doing away with quarterly. We don’t need regression; we need progression! Don’t allow this destructive action to destroy our economy any more than the costly war

and surrender to Iran has!

Sent from my iPhone

Paul Phone — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paul Phone Affiliation: Jun. 19, 2026 Paul Nicholas, programmer, Changing reporting to 6 months just adds to an already corrupt system.

Companies will game it to hide their failings.
Paul

Paul Ronan — Jun 19, 2026
Subject: S7-2026-15 From: Paul Ronan Affiliation: Jun. 19, 2026 We need to keep quarterly reports. Less is NOT better. So what that it costs money! It's the cost of doing business honestly. I would rather have less in profit from companies I own via stock, than allow something rotten to happen over six months without knowing. Keep the transparency!

Sent from my iPhone

Paul Staggs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paul Staggs Affiliation: Jun. 19, 2026 Paul Staggs
Cable Installer
Most definitely keep reporting QUARTERLY, Bi-Annual is only a way to cheat the common investor

Sent from my iPhone

Paul Tullis — Jun 19, 2026
Subject: S7-2026-15 From: Paul Tullis Affiliation: Jun. 19, 2026 This rule has been working fine for years, at least for everyone except dishonest CEOs. So, as my grandfather always used to say, if it ain't broke, don't fix it. This a good principle to follow in all areas of life, including corporate financial reporting. This rule for CEOs is an excellent one, and it helps protect ordinary investors and the US economy as a whole. Don't change it!

Paul Tullis, retired, Fort Worth TX

Paul Wolford — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paul Wolford Affiliation: Jun. 19, 2026 Please do not let this pass. You are enabling thievery. If you must let this pass do it on the basis of death by public hanging for any infraction.

Translated by Siri. Not checked for grammar or spelling.

Paula — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paula Affiliation: Jun. 19, 2026 NO. Just NO. YOUVE TAKEN ENOUGH.

Sent from my iPad

Paula Barker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paula Barker Affiliation: Jun. 19, 2026 Paula Barker farmer I think this targets investors

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Paula Darden — Jun 19, 2026
Subject: S7-2026-15 From: Paula Darden Affiliation: Jun. 19, 2026 Reporting needs to be quarterly to keep companies honest. This is my retirement money that is at stake.

Paula Drake — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paula Drake Affiliation: Jun. 19, 2026 How crazy, crooked, fraudulent can you be? Do you think the American people are not smart enough for your crimes!

Paula Glenn-Lamb — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paula Glenn-Lamb Affiliation: Jun. 19, 2026 Do not eliminate quarterly reporting.

Sent from my iPhone

Paula GoldenHust — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Paula GoldenHust Affiliation: Jun. 19, 2026 ITo the Securities and Exchange Commission:
This rule will do everything to help large corporations and be detrimental to the people who invest in these companies.
It is imperative that disclosures remain quarterly to help investors make informed decisions.

Paula Howard — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paula Howard Affiliation: Jun. 19, 2026 It must be done quarterly to keep a degree of honesty. The government is to serve all citizens and to protect them.
Paula Howard - retired teacher of 47 years

Paula Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Paula Johnson Affiliation: Jun. 19, 2026 Paula Newgent Johnson
Just average investor that wants to see the quarterly information to see trends and make informed decisions.

Take care,
Paula Johnson
(303)249-1983

Sent from iPhone

Paula LaGrone — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Paula LaGrone Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not get rid of quarterly filing! investors need all the protection and transparencywe can get. This will only benefit everyone but the investor.

Paula Latasa — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Paula Latasa Affiliation: Jun. 19, 2026 Oversight, transparency and accountability need to be increased not decreased. To the Securities and Exchange Commission:

Paula Pickerill — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Paula Pickerill Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't sell out the American people! Too many of us work hard for the privilege of investing into the stock, market, etc. Allowing this rule to pass will discourage people from doing future investments. It will no longer be an attractive investment for working processionals to better themselves.

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paulette Chamberas — Jun 19, 2026
Subject: Comment on S7-2026-15 From: paulette Chamberas Affiliation: Jun. 19, 2026 We need quarterly reporting. Some of us elderly cannot afford to lose any money living on mostly fixed income. And this a time when few can be trusted.
Paulette Chamberas

Paulette Sacher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paulette Sacher Affiliation: Jun. 19, 2026 In today’s uncertain financial conditions. More review must be performed. Not less. Quarterly review should continue.

Paulette Sacher

Paulette Woodard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Paulette Woodard Affiliation: Jun. 19, 2026 Do not change this. I want to know how my investments are doing at least quarterly?

Thank you,
Paulette Woodard

Pauline St Denis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pauline St Denis Affiliation: Jun. 19, 2026 Unexceptable - Bad things happen when Wallstreet can do what it wants unregulated - Of I invest my money I want at least weekly accountability.

Sent from my iPhone

Peg Borchers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Peg Borchers Affiliation: Jun. 19, 2026 I am a single divorced woman who was married for 40 years. My ex lives like a king, worked for Fiserv. I raised kids. This move would put me further into poverty my ss 1500 month. This move would devastate me even more financially. I'm 67.

Sent from my iPhone

Peg Gavin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peg Gavin Affiliation: Jun. 19, 2026 My name is Peg Gavin, and I am retired after maintaining a long and successful career in Social Work. Throughout my career, I was well aware that there would be no pension available to me when I retired, and that I was responsible for figuring out how to support myself in my later years. I have spent a lot of time learning about investing in companies, and have been reviewing my own financial investments on a monthly basis for over two decades. I'm writing this message in support of maintaining quarterly reporting from public companies. This is essential information that enables the general public to stay abreast of what is happening within the companies where they choose to invest their money. Access to this information helps consumers ensure that the companies are continuing to operate in a manner that is consistent with whatever decisions or criteria the investor chose to make when selecting the company. People have a right to be well informed about what is happening in these companies, and it is the company's obligation to provide that information to the people who entrust them with their funds. If the federal government wants people to take more initiative to invest their money in companies in order to secure the ability to support themselves in retirement, then it makes sense to continue allowing them to have access to the information needed to assess and evaluate

the strength, stability, and direction of the companies where they choose to invest. Providing quarterly reports is one way of making progress toward that goal. The existing system is not broken.. .there is no need to change it at this point...and given this administrations consistent pattern of making things worse for average Americans in almost every possible way, there is no reason to think that this change would actually benefit anyone other than a few individuals who might profit from the decreased disclosure requirements. Stop breaking things that are serving a need or fulfilling their intended purpose. Start supporting increased transparency for Americans regarding what is happening with their funds, whether it be taxes or investments.

Sincerely,

Peg Gavin

Peg Robinson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peg Robinson Affiliation: Jun. 19, 2026 YOU need to keep accountability open! Don’t hide the profits, when the country is struggling!

Peg Roth — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peg Roth Affiliation: Jun. 19, 2026 Please keep quarterly reports. I want to see how my investments are doing and not wait 6 months! I'm retired 70 yo RN. Margaret Roth

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Peggy Alt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peggy Alt Affiliation: Jun. 19, 2026 No more sleazy practices which benefit only corporations and the wealthy.

Sent from my iPhone

Peggy Burns-Yocum — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peggy Burns-Yocum Affiliation: Jun. 19, 2026 Americans and their advisors rely upon the quarterly reports to make important financial decisions.

Do not take away half of our tools necessary to keep our planning safe.

Margaret Burns-Yocum
pburnsyocum@gmail.com

Sent from my iPhone

Peggy Chiappetta Heffer — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Peggy Chiappetta Heffer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose any change that makes it easier for corporations to break the law and not get caught.

Peggy Conaway — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peggy Conaway Affiliation: Jun. 19, 2026 Ways to not know what is happening

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Peggy Duvall — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peggy Duvall Affiliation: Jun. 19, 2026 Just one more attempt to give the ultra wealthy a leg up. Quarterly reporting is helpful for the little guy.

Peggy

Peggy Foshee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Peggy Foshee Affiliation: Jun. 19, 2026 I need the quarterly report.
What are you people trying to do to those of us who are elderly?!! Some of us have very little and do not need to lose money! You young financial experts will lose income because we won't have anything to invest to increase your trail money. You might want to think about your future too!

Peggy Garner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Garner Affiliation: Jun. 19, 2026 This is a very bad decision for consumers, only the rich will benefit.To the Securities and Exchange Commission:

Peggy Hohl — Jun 19, 2026
Subject: S7-2026-15 From: Peggy Hohl Affiliation: Jun. 19, 2026 It is the responsibility of the SEC to protect investors, enforce securities laws, regulate market participants and oversee corporate disclosures. I personally was involved in Sarbanes oxley compliance at multiple companies and I believe maintaining those regulations is critical to protect investors.

Margaret Hohl

Peggy Katch — Jun 19, 2026
Subject: S7-2026-15 From: Peggy Katch Affiliation: Jun. 19, 2026 They have computers. Quarterly is not an imposition. Keep it coming regularly.

Peggy Lubin — Jun 19, 2026

Subject: S7-2026-15 Comment From: Peggy Lubin Affiliation: Jun. 19, 2026 Quarterly reports make the most sense for investors, including me. Monthly would be even better, so don't expect people to accept your proposal.

Sent from my iPhone

Peggy Martin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Martin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosure help me keep track of what is happening to my investments. I works actually prefer monthly. But will settle for quarterly, but every six months is not good enough

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Peggy McClain — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Peggy McClain Affiliation: Jun. 19, 2026 I am a retired investor, living on my investment income. This reduction in transparency can only hurt investors, who need timely information to make wise choices. Please do not pass this change requiring less disclosure.

Peggy McClain, Retired CPA (Texas)
3424 Cortona Ln
Friendswood,TX 77546

Peggy Menning — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peggy Menning Affiliation: Jun. 19, 2026 Stop with the bending of rules to increase fake values of stocks. Why corrupt the stock market to help billionaires and hurt the middle class who use it as retirement funding. Do the right thing!!

Sent from my iPhone

Peggy Nink — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peggy Nink Affiliation: Jun. 19, 2026 In this time of doubt and mistrust, we need honesty and transparency more than ever. Keeping quarterly reporting makes it a little harder to hide or misrepresent. Companies need to be held accountable!

PEGGY SMITH — Jun 19, 2026
Subject: S7-2026-15 Comments From: PEGGY SMITH Affiliation: Jun. 19, 2026 This is wrong . It is not fair to the investor because how do you decide when its time to sale or buy or trade it does not allow you to see patterns .

Sent from my iPad

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peggy switzer — Jun 19, 2026
Subject: S7-2026-15 Comment From: peggy switzer Affiliation: Jun. 19, 2026 Peggy Switzer House wife

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Peggy Williamson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Williamson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Seems like people in power only think about themselves & what they can steal!

Peggy Yeiser — Jun 19, 2026
Subject: S7-2026-15 From: Peggy Yeiser Affiliation: Jun. 19, 2026 Continue quarterly reporting.

Sent from my iPhone

Pegi Kauaihilo — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Pegi Kauaihilo Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There was a reason this law was put into place in the first place, and that reason is not changed. Given the corruption in this administration and everything they put their fingers to, I believe this will be a very bad decision to go forward with.

Penelope Sadler — Jun 19, 2026
Subject: S7-2026-15 From: Penelope Sadler Affiliation: Jun. 19, 2026 Quarterly reporting is important..it ensures the balance sheet is correct. Let's not take a step backwards. Do not change this or we will have more Enrons in the future.. Keep the protection
for the investor .. Shawn Edward Sadler Fairport Harbor, Ohio Retired

Yahoo Mail: Search, Organize, Conquer

Penny Geigner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Penny Geigner Affiliation: Jun. 19, 2026 I am on a fixed retirement budget. I need to see my financial reports frequently to make sound decisions about moving forward and the best use of the money I have. These reports are computer generated, so you’re not saving anything or requiring additional manpower to keep the reporting exactly as it stands. Keep it Quarterly!

Penny Geigner

Sent from my iPhone

Penny Oross — Jun 19, 2026
Subject: S7-2026-15 From: Penny Oross Affiliation: Jun. 19, 2026 CEO'S should be accountable for fraudulent filings, just like the rest of this country's population. No special treatment.

Penny Parsons — Jun 19, 2026
Subject: S7-2026-15 Comment From: Penny Parsons Affiliation: Jun. 19, 2026 This is another attempt at fleecing the general public. The level of corruption is astonishing and this reduction in reporting must not happen!!! As investors, we deserve to know what is happening even more frequently, NOT LESS!!!

Penny Posch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Penny Posch Affiliation: Jun. 19, 2026 We need more disclosure not less!
All investors should have access to timely accurate information!
Penny Posch , Posch-Tafuri ConstructionLLC

Kindest Regards,
Penny D. Posch
P: 484.695.9081

Perette Halpin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Perette Halpin Affiliation: Jun. 19, 2026 Perette Halpin, taxpayer in Maryland. I do not agree to cutting back corporate transparency to only 2 times a year. Open books allow for a more informed constituency and WE THE PEOPLE are the ones paying the SEC salaries, so do your job!! Help me and others better understand corporate financial behavior

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Pete Cook — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pete Cook Affiliation: Jun. 19, 2026 The average investor needs transparency. Quarterly is the only barometer we have, without it blue chip investing may not even be an option

Sent from my iPhone

Pete Golden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Pete Golden Affiliation: Jun. 19, 2026 I strongly object to a semi annual report. We review our socks all the time and depend on what the company is telling us if we have to wait a half a year it doesn't do much good. Keep it the way it is.

Sent from my iPhone

Pete Seiffert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pete Seiffert Affiliation: Jun. 19, 2026 No way clarity is always better than deception.

Peter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peter Affiliation: Jun. 19, 2026 AN UN-AMERICAN MOVE, ,KEEP BEING
ACCOUNTABLE,,,THE REPUBLICANS HAS BEEN INVOLVED WITH THE CROOKED ACTS, AND SHOULD BE ACCOUNTABLE..STOP THE MADNESS, NOW.

Peter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peter Affiliation: Jun. 19, 2026 A UN-AMERICAN MOVE, ,KEEP BEING
ACCOUNTABLE,,,THE REPUBLICANS HAS BEEN INVOLVED WITH THE CROOKED ACTS, AND SHOULD BE ACCOUNTABLE..STOP THE MADNESS, NOW.

Peter Browne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peter Browne Affiliation: Jun. 19, 2026 Visibility is an important factor for economic integrity and fair opportunities for investors.

Peter Burnham — Jun 19, 2026
Subject: S7-2026-15 From: Peter Burnham Affiliation: Jun. 19, 2026 This info is vital. And information equals accountability & freedom

Sent from my iPhone

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peter DeHoff — Jun 19, 2026
Subject: S7-2026-15 Comments From: peter DeHoff Affiliation: Jun. 19, 2026 What are you thieves trying to do? Go **** yourselves!

Sent from my iPad

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peter gram — Jun 19, 2026
Subject: S7-2026-15 Comment From: peter gram Affiliation: Jun. 19, 2026 My name is Peter Gramenelles, a retired Accountant. I depend on my investments for my livelihood. If I see a downward trend, I need to act. If there's a change from quarterly reporting, it will affect my finances adversely when events affect my investments. Please consider to continue quarterly reporting as it affects those people who have worked all their life and invested in the businesses of this country.

Peter Hinshaw — Jun 19, 2026
Subject: S7-2026-15 From: Peter Hinshaw Affiliation: Jun. 19, 2026 I am retired. I live in Columbia, Missouri. I invest in equities. Investing always includes peering into a crystal ball. It's difficult enough when investors can know that reports are not fraudulent. Quarterly reports make a difference. Trends show up the sooner results are provided.
Peter Hinshaw

Peter Michaud — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peter Michaud Affiliation: Jun. 19, 2026 As a retired citizen trying to manage my financial future it is imperative to have quarterly insight into corporate health. It is essential to managing risk and allocations and the benefits of quarterly reporting should supersede any perceived notion that less frequent reporting is somehow better, as it only serves to provide more opportunity for corporations to delay or hide factual details that are necessary to put individual investors on a fair playing field with large institutions. (Peter Michaud, retired US citizen)

Sent from my iPhone

Peter Mikolaitis — Jun 19, 2026
Subject: S7-2026-15 From: Peter Mikolaitis Affiliation: Jun. 19, 2026 Do it!!

Sent from my iPhone

Peter Miller — Jun 19, 2026
Subject: S7-2026-15 From: Peter Miller Affiliation: Jun. 19, 2026 Quarterly financials are there to protect the average American. Please do not let these companies go six months between reports.

Peter Schuette — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Peter Schuette Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Dear Commissioners,

I write to urge you, in the strongest possible terms, to preserve the requirement that public companies disclose their earnings every quarter, in full view of every investor.

Quarterly reporting is not bureaucratic busywork. It is the heartbeat of an honest market. Four times a year, a company must stop spinning narratives and show its actual numbers—to the pension fund in Ohio, the retiree in Florida, the first-time investor opening a brokerage app, and the hedge fund alike. That equality of access is the entire promise of a public market. Take it away, and you don't reduce noise; you reward whoever already has private channels to management while everyone else waits in the dark.

The arguments for less frequent disclosure deserve a blunt answer. "Short-termism" is a problem of executive incentives and culture, not of sunlight. Blinding the public for six or twelve months at a stretch does not cure managerial impatience; it simply removes the witnesses. Markets do not become more patient when they are less informed; they become more volatile, because price discovery gets crammed into rarer, larger, more violent surprises. Frequent disclosure smooths risk by spreading it across the year. Silence concentrates it.
And let us be honest about who benefits from the dark. Less disclosure favors insiders over outsiders, the connected over the ordinary, and management over the shareholders they are supposed to serve. Every quarter a company reports, fraud has one fewer place to hide and one less quarter to compound. Enron and its kin did not flourish under too much transparency.
Investors have priced their trust on the assumption that the books open four times a year. That trust is a national asset. Please do not trade it away for the comfort of the companies you are charged with overseeing.
Keep earnings reports quarterly. Keep them public. Keep the lights on.

Peter Topa — Jun 19, 2026
Subject: S7-2026-15 Comment From: Peter Topa Affiliation: Jun. 19, 2026 Peter, Tech Sales
I've spent the last 20 years building my portfolio, and want to keep the US as the beacon of world for markets. Quarterly reporting is a key part of this, and if removed will be detrimental.

Peter Wicks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Peter Wicks Affiliation: Jun. 19, 2026 Open books and solid SEC rules keep the playing field level and corruption out of our bussiness.

Peter Wicks

PF Innis — Jun 19, 2026
Subject: S7-2026-15 From: PF Innis Affiliation: Jun. 19, 2026 As an employee of large Corporation, I understand how important the quarterly filings are, to keep upper management more honest.
I remember all the people who lost their retirement money due to Enron execs illegal acts. We can't have that BS again in our countries-it's bad enough in the Federal government and it must stop!

Please do not change quarterly reporting standards!
Sincerely,
Paula Innis, avery concerned citizen

Phil Cannon — Jun 19, 2026
Subject: S7-2026-15 Comments From: Phil Cannon Affiliation: Jun. 19, 2026 I'm a laborer. Let's keep the playing field level for investing. Why cater to big business!? Please leave the reporting as is. Thank you. Philip Cannon. 173 Turkey Rdg Dr. CAMDENTON MO

Phil Moore — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Phil Moore Affiliation: Jun. 19, 2026 Any chance of monthly instead of quarterly?

Sent from my iPhone

Philip Bowser — Jun 19, 2026
Subject: S7-2026-15 Comment From: Philip Bowser Affiliation: Jun. 19, 2026 I’m retired and my nest egg is in the market. I don’t have time to recover from any unnecessary changes. Let’s leave the reporting rule at quarterly. Thank you very much.

Sent from my iPhone

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philip lanter — Jun 19, 2026
Subject: S7-2026-15 Comments From: philip lanter Affiliation: Jun. 19, 2026 Enron, HealthSouth, World Comm just to name a few. Corporate executives and the companies they work for (and the share holders!) need accountability. When you make the big bucks you are accountable!

Sent from my iPhone

Philip M Winstead Retired — Jun 19, 2026
Subject: File No. S7-2026-15 From: Philip M Winstead Do not reduce the quarterly reporting to semi-annual! This is not in the consumer's best interest. I was a breoker for 30 years and the more information available on a company is better. For a change like this only serves the companies that will allow them to be more reckless with investors. Please do not change the quarterly reporting.

Philip McBrain — Jun 19, 2026
Subject: S7-2026-15 From: Philip McBrain Affiliation: Jun. 19, 2026 I worked at one of the big investment banks for 15 years. Regulations were put in place because we can't trust business to regulate itself, nor the government which is why we have the congressional oversight committees. We must keep SEC quarterly reporting.

Philip K McBrain MA, LPC

Philip K McBrain MA, LPC
Contact Awareness Counseling LLC

Philip Winand — Jun 19, 2026
Subject: File No. S7-2026-15 From: Philip Winand Please continue with the quarterly report. And keep investor informed

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Phillip Dollar — Jun 19, 2026
Subject: S7-2026-15 Comments From: Phillip Dollar Affiliation: Jun. 19, 2026 I don't want the reporting period to change for stocks bc it is very important for investors to know what the earning are in order to make important decisions on trades.

Phil Dollar

Phillip Long — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Phillip Long Affiliation: Jun. 19, 2026 Phillip Long, Principal, Plante Moran, Chicago, IL. SEC should keep the quarterly reporting to provide investors with transparency of s compsny's financial health in today's dynamic and rapidly changing capital markets. Reducing visibility to every 6 months would only weaken corporate governance and oversight and increases the risks of fraud and abuse by greedy corporate executives at the expense of the shareholders.

Phillip Long
Sent from my iPhone

Phillip Maxfield — Jun 19, 2026
Subject: S7-2026-15 From: Phillip Maxfield Affiliation: Jun. 19, 2026 Wall Street and corporate executives need more scrutiny, not less

Sent from my iPhone

Phoebe Goodson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Phoebe Goodson Affiliation: Jun. 19, 2026 PE Goodson, business owner. I want to see how my investments are progressing quarterly. I am concerned information could be inaccurate if disseminated yearly.

Phoebe

Phoebe Goodson
Virtual Executive Assistant
Your Other Right Hand, LLC

Right time, right place

Sent from my iPhone

Phrogge Simons — Jun 19, 2026
Subject: S7-2026-15 From: Phrogge Simons Affiliation: Jun. 19, 2026 WTF??? Criminals are criminals, even if wealthy.

Sent from my iPhone

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phyllis american citizen — Jun 19, 2026
Subject: File No. S7-2026-15 From: phyllis monthly would be better . less time to be dishonest.

Phyllis Cook — Jun 19, 2026
Subject: S7-2026-15 Comments From: Phyllis Cook Affiliation: Jun. 19, 2026 In this time of crisis within the country, now is not the time to change the reporting of anything. American's like to be knowable not further separated from their interests. Do not make this change
Phyllis Cook Norman OK

Sent from my iPhone

Phyllis Crubaugh — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Phyllis Crubaugh Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: With everything that is happening in this world, we need to know what evils are being perpetuated as soon as is possible, and not what happened a year ago. Thank you, Phyllis Crubaugh

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Phyllis Epstein — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Phyllis Epstein Affiliation: Jun. 19, 2026 No rollback of

corporate financial disclosures. Let’s take care of our citizens, not our billionaires.

Sent from my iPhone

Phyllis Funkenbusch — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Phyllis Funkenbusch Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
RE: My view on Rule S7-2026-15
This proposed rule is very ill-conceived. It will allow corporate insiders to trade their shares on information nor available to public shareholders. That's insider trading, which you know is illegal. My prediction is that you will adopt this rule. I believe this for two reasons: (1) the SEC as currently constituted is in thrall to Trump and does his bidding, and (2) Trump has never allowed established law to prevent his administration from doing harm to the American people. Shame on you for even considering this rule.

Phyllis kaiser-dark — Jun 19, 2026
Subject: S7-2026-15 From: Phyllis kaiser-dark Affiliation: Jun. 19, 2026 I propose that CEO reporting should remain. The same or increase reporting. Less and less accountability for these corporations seem to be the administration's goal. But more accountability is needed.

When someone shows you what they are, believe them the first time

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Phyllis McDonald — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Phyllis McDonald Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I respectfully urge the Commission to reject proposed rule SR – 2026–15. As an individual investor, waiting six months for detailed financial information on my investments would deprive me of up-to-date information so that I can monitor the use of my capital. Quarterly reports promote transparency, accountability, and confidence in US markets. The modest compliance savings that might result from semi annual reporting do not outweigh the benefits of maintaining a robust quarterly disclosure system. I urge the SEC to retain current quarterly reporting requirements. It is good for investors and good for companies.
sincerely,
Phyllis McDonald

Phyllis Peters — Jun 19, 2026
Subject: S7-2026-15 Comments From: Phyllis Peters Affiliation: Jun. 19, 2026 Quarterly report should be mandatory

Sent from my iPad

PHYLLIS ROTHSTEIN — Jun 19, 2026
Subject: S7-2026-15 From: PHYLLIS ROTHSTEIN Affiliation: Jun. 19, 2026 Keep the quarterly reporting!

Sent from my iPhone

Pia Evans — Jun 19, 2026
Subject: S7-2026-15 Comments From: Pia Evans Affiliation: Jun. 19, 2026 Please make no change to quarterly reporting. Anything that even has the possibility of making life harder for Americans needs to be stopped. Many of us are in Dire Straits so please leave reporting as it is. Pia Evans

Sent from my iPhone

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piano keys — Jun 19, 2026
Subject: S7-2026-15 Comment From: piano keys Affiliation: Jun. 19, 2026 I can not plan finances on a every six month basis. I think you will see the stock market crash as we all divest. Keep our transparency, keep quarterly financials for businesses in tact!

Sincerely,

Janet Lambert

Sent from my iPhone

PJJones — Jun 19, 2026
Subject: Comment on S7-2026-15 From: PJJones Affiliation: Jun. 19, 2026 PJJones, retiree, Michigan. Do NOT go back to old rules or ways of accounting. My income depends on accurate, timely accounting from all my accounts. Don't let companies be lax in accounting data. SEC should stand strong with strong rules

Yahoo Mail: Search, Organize, Conquer

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pkind1 — Jun 19, 2026
Subject: S7-2026-15 From: pkind1 Affiliation: Jun. 19, 2026 Quarterly reporting is the only thing keeping corporations accountable to their investors! Making them twice-yearly prevents us from knowing what's happening with OUR money for half the year. WHY in the world would you eliminate such a valuable and commonsense protection??? So corporations can hide what they're doing? Is that the reason? How does that benefit anyone but them? Answer: it doesn't! There is ZERO JUSTIFICATION for such an irresponsible move. DO NOT Change QUARTERLY REPORTING!

Pamela Kind

Small investor who NEEDS quarterly reports

Santa Rosa, CA

Sent from Proton Mail for Android.

Polly Cobb — Jun 19, 2026
Subject: S7-2026-15 Comment From: Polly Cobb Affiliation: Jun. 19, 2026 It is imperative that we retain quarterly reporting. Companies have proven time and again that they can “fool” the system and ruin people’s lives even with quarterly reporting. None of them are caught prior to the personal havoc they cause. Six months, provides more time to cover their tracks and ruin more lives. My great uncle and aunt rotate living with their daughters because they invested heavily in Bernie Madoff’s ponzi scam. Their financial planner and friend advised them that this was safe and the return was phenomenal. It was! My aunt and uncle did everything right to plan for a retirement of travel, a smaller home in Colorado and leisure time with each other and their families. All of their investments were gone. Both of them had to find some kind of job. Unfortunately, age discrimination is still a real thing. Homelessness is a real thing even for professionals who religiously follow the prescribed plan. Of course, if nobody follows up on the quarterly report, it won’t matter when the reports are due I respectfully submit this email in the hope that it will make a difference to protect honest hardworking Americans.
Sincerely,
Polly Cobb

Sent from my iPhone

Portuguese Festival — Jun 19, 2026
Subject: S7-2026-15 Comments From: Portuguese Festival Affiliation: Jun. 19, 2026 Keep everything quarterly.

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postmanbart — Jun 19, 2026
Subject: S7-2026-15 Comment From: postmanbart Affiliation: Jun. 19, 2026 I am a small investor but my pension is in large funds that invest in equities. I am representative of the American public. Corporate mismanagement and malfeasance, of which there are almost endless examples, will go undetected much longer if the proposed 6 month reporting rule is implemented in place of the current 3 month reporting rule. It will not significantly change the short term corporate focus on operations and results when long term is measured in years or decades. Please reject the 6 month reporting rule proposal and continue with the 3 month reporting rule.

David F Bartholomew
1236 Assumption Dr
St Louis, MO 63125

Prameela Bartholomeusz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Prameela Bartholomeusz Affiliation: Jun. 19, 2026 How is it possible to achieve SEC’s mission to protect investors when they are denied timely access to

financial & operational data? This move to pander to corporate America is contrary to the controls set in place by the Sarbanes Oxley Act of 2002 that held CEOs, CFOs and other key executives accountable to minimize fraud of the magnitude that stripped ordinary people of their life savings.

“The primary purpose of the U.S. Securities and Exchange Commission (SEC) is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation.
It achieves this core mission through the following functions:
* Protecting Investors: The SEC requires public companies to disclose meaningful financial and other information to the public, providing a common pool of knowledge for all investors to use to judge for themselves if a company's securities are a good investment.
* Regulating Markets: It oversees the key participants in the securities world, including stock exchanges, brokers and dealers, investment advisors, and mutual funds, to prevent fraud and promote fair dealing.
* Supporting Capital Formation: By ensuring transparent and trustworthy markets, the SEC creates a secure environment that allows companies and entrepreneurs to confidently raise capital to grow their businesses and create jobs. ”

Regards,
Prameela Bartholomeusz

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prediktor prediktor — Jun 19, 2026
Subject: S7-2026-15 Comment From: prediktor prediktor Affiliation: Jun. 19, 2026 Quarterly reportings are critical for the general small investor to be able to adjust their investments according to their goals and risk tolerance. We work hard to earn the bit we invest and have limited spread. Small losses can devastate large portions of our portfolios. Six month filings will hide the early trouble signs from most investors and encourage more fraud. Please do not change the reporting requirements and keep them quarterly.

Sandra R. - Retired IT Professional, Project Manager, and Small Business Owner

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Prisca Moore — Jun 19, 2026
Subject: S7-2026-15 Comments From: Prisca Moore Affiliation: Jun. 19, 2026 Quarterly reporting is critical for consumers and should not be alerted in any way except for more transparency

Prisca Moore, PhD
Retired Professor and Teacher

Priscilla Moore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Priscilla Moore Affiliation: Jun. 19, 2026 WTH??? So, you're ONLY working for the billionaires, now??? Quarterly reports is minimum for accountability!!!

Priscilla Moore, retired and fed-up "boomerbaby"

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prohere4u — Jun 19, 2026
Subject: S7-2026-15 Comment From: prohere4u Affiliation: Jun. 19, 2026 There can only be ethically treasonous reasons to be LESS transparent with the public companies ultimately serve so don’t do it and expect those who do to be forgotten and do expect accountability of them sooner than later to US citizens. Consider yourselves fiduciaries to that public and act accordingly!

PS Sze — Jun 19, 2026
Subject: File No. S7-2026-15 From: PS Sze If they have to complete a quarterly Form 8-K, then a public ally held company should just file their quarterly reports. Especially object to new "meme stocks" not being transparent after their IPOs. This semiannual option should only be available to smaller companies meeting certain revenue/cash/capitalization/trading thresholds. Any company exceeding those thresholds should not be exempt. It means a less equal playing field for those who do not have more timely information. The opportunities for insider trading will increase if this semiannual option to file is unchecked.

PSNI Bookeeper — Jun 19, 2026
Subject: S7-2026-15 Comments From: PSNI Bookeeper Affiliation: Jun. 19, 2026 We need to stay transparent and honest! There is never a time to hide information from the public especially now when trust in government is diminishing. Julie Cooper- Bookkeeper

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ptrcstull — Jun 19, 2026
Subject: S7-2026-15 Comment From: ptrcstull Affiliation: Jun. 19, 2026 Keep quarterly. Everyone has to pay quarterly, taxes n such so should there be quarterly reports.

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purdelice22 — Jun 19, 2026
Subject: S7-2026-15 Comment From: purdelice22 Affiliation: Jun. 19, 2026 Janice Hussein MBA MS
Fourth generation American
Staff Accountant

Personal details aren't really relevant, in my opinion. It comes down to protecting the present and potential investor and creditors, and other users, and protecting our financial system.

The objectives of financial reporting are to provide information:
A.) "that is useful to present and potential investors and creditors and other users in making rational investment, credit, and similar decisions."

B.) "to help present and potential investors and creditors and other users in assessing the amount, timing, and uncertainty of prospective cash receipts from dividends and interest and the proceeds from the sale, redemption, oraturity of securities or loans. Since investors' and credtors' cash flows are related to the enterprise cash flows..."

C.) " about the economic resources of an enterprise, the claims to those resources..., and the effects of transactions, events, and circumstances that change its resources and claims to those resources."
-- from "Financial Accounting," by Keiso and Weygandt.

Users include investors, creditors, managers, unions snd government agencies.

A lot can change in 3 months, let alone 6 months, and the community needs to know what is happening and how events, both present and potential, in the state, country and world, are affecting a company's bottom line. And their own...bottom line.

Financial reporting is communication:
We don't want to wait 6 months to know what the trends in revenue are or if company xyz has had to take a big loss because of ever faster changes and advances in technology and knowledge, such as AI or economic fallout from social-economic-political-legal volatility, such as current oil prices resulting from war, or new developments in resources.

Accurate and up-to-date Financial reporting is very important. And there is potential for business to want to skirt the guidelines. That's why there are so many governing entities... because they're protecting everyone's money. The House of GAAP includes AICPA, FASB Implementation Guidelines, widely recognized and prevalent industry practices, FASB Emerging Issues Task Force, AICPA AcSEC Practice Bulletins, FASB Technical Bulletins, AICPS Industry Audit and Acciunting Guidelines, AICPS Statements of Position, FASB Statememts and Interpretations, APB Opinions, and AICPA Accounting Research Bulletins--all there because we've learned from past mistakes. And because often there is immense pressure in the business world to make a company look better in its financials than it actually is.

I think quarterly reporting helps to keep companies marching to a more regular and timely measure of "checks and balances." It's oversight and transparency.

Thank you for all you do at SEC!!

Sent from my Galaxy

Quynh Nguyen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Quynh Nguyen Affiliation: Jun. 19, 2026 Dear SEC,

I would like the reporting to remain as quarterly instead of changing to semi-annual. Why fix something that is not broken? Having quarterly reports will continue to make companies stay accountable to their shareholders. I work hard for my retirement. Companies should work hard as well so my investments are properly safeguarded.

Quynh Nguyen, pharmacist
(Los Angeles CA)

Sent from my iPhone

R D — Jun 19, 2026
Subject: S7-2026-15 Comment From: R D Affiliation: Jun. 19, 2026 Companies need more transparency. This is a way to do so. Big wigs need accountable.

R Echelson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: R Echelson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As a senior dependent on income from stocks I strongly request that quarterly reporting remain the rule & practice. sl Since Social Security is becoming the focus of decreases in the near future, it's especially vital that resources meeting the needs of our elderly be protected.

R Keithley — Jun 19, 2026
Subject: S7-2026-15 Comments From: R Keithley Affiliation: Jun. 19, 2026 My opinion is that quarterly reporting must absolutely be retained if not strengthened.

Robin Keithley, Investor

Get Outlook for iOS

R M PIZANO — Jun 19, 2026
Subject: Comment on S7-2026-15 From: R M PIZANO Affiliation: Jun. 19, 2026 My name is Rebecca Pizano-Torres and I am an Army veteran as well as a recently retired 30 year public servant in Santa Clara County for Social Services and County Counsel.

Please do not stop the quarterly reporting . With social security being at jeopardy according to most reports, we need all the support we can get with regard to our retirement funds. Not providing indispensable information to our citizens further jeopardizes our ability to monitor closely so we could ensure appropriate actions which directly affects our ability to have sufficient resources for our retirement years.

R. Steven Daniels — Jun 19, 2026
Subject: S7-2026-15 From: R. Steven Daniels Affiliation: Jun. 19, 2026 Keep requiring CEOs to sign quarterly reports. In today’s environment, we need accountability!

Sent from my iPhone

Rabbi Birdie Becker — Jun 19, 2026
Subject: S7-2026-15 From: Rabbi Birdie Becker Affiliation: Jun. 19, 2026 Lessons need to be remembered from remedied past errors. We are already ignoring the mergers and acquisitions parts of antitrust laws. Let's not also give a free pass to reporting for these mega companies and corporations. Ethics and values have lost their place in a world of grift and greed. Sadly, threat of punishment is all that remains to any boundaries. Keep the quarterly reports.

Rabbi/Cantor Birdie Becker
M.S.W., M.Ed., M.Rb, Ph.D.
Centennial/Pueblo CO 720-849-5270
www.rabbibirdiebecker.weebly.com

Shalom Park, Rabbi,
https://shalompark.org
Certified Eden Associate

Temple Emanuel-Pueblo, Rabbi/Cantor Emerita, www.TempleEmanuelPueblo.net

Life Cycle Officiant, https://www.weddingwire.com/biz/rabbi-birdie-becker-englewood/d32f58f32e253da3.html

APPLES AND HONEY, violin-cello duo. HEAR US at
http://apples-and-honey.wixsite.com/music

Conversations at the Well: Where Modern Life and Ancient Stories Meet: available on KINDLE at: AMAZON/ paperback at www.rabbibirdiebecker.weebly.com

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Rachael — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rachael Affiliation: Jun. 19, 2026 This provides more transparency. So please keep the reporting quarterly.
Rachael Stauffer
Los Angeles

Sent from my iPhone

Rachael Clark — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rachael Clark Affiliation: Jun. 19, 2026 Keep the quarterly reports., better yet monthly reports.!!!

Rachael McIntire — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rachael McIntire Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Corporate transparency is one of the most important ways we can keep companies accountable, without that unchecked capitalism will inevitably trample the few checks and balances we have left. If anything we need to be increasing transparency and accountability more. To give these mega corporations who hire entire teams to increase profits through any means they can find, any benefit of the doubt is foolish. They care about profits more than human life and suffering and that is scary for human kind, especially with the truths coming to light in the last 5 years. Take action to hold the line and hold them accountable. Our lives depend on it.

Rachel C — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rachel C Affiliation: Jun. 19, 2026 Keep reporting Quarterly! I am retired and do not want to lose value due to less reporting. This is yet another scheme to mess up life for ordinary citizens and give the billionaires more ways to obscure reality. Thank you.
Rachel Carnahan. Lower Merion Township (suburban Philadelphia) PA

Sent from my iPhone
Rachel
610-348-4659

Rachel Dilley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rachel Dilley Affiliation: Jun. 19, 2026 In a time of pevalent corporate corruption, why would you reduce transparency and responsibility to shareholders? Please be students of history and let common sense prevail. Typical Americans work hard for their retirement investments over decades, and reducing reporting can reduce portfolio values for no good reason. It's not like Social Security is a crutch we can lean on.

Sincerely,

Rachel Dilley
Law Librarian
Marysville, Ohio

Rachel Laimon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rachel Laimon Affiliation: Jun. 19, 2026 My name is Rachel Laimon and I'm a Professor at Mott Community College.
Please- listen to the data! Over the years since quarterly reporting began, the practice has benefitted companies and shareholders alike. Removing the quarterly reporting opens a door to deception and disadvantages investors. Listen to the previous data and leave stockholders in the position of being able to see the corporate data and make informed decisions!

Sent from my iPhone

Rachel Ross — Jun 19, 2026

Subject: S7-2026-15 From: Rachel Ross Affiliation: Jun. 19, 2026 Quarterly reporting is essential to the investor. By holding executives accountable for their investments, consumers can invest safely.

Thank you very much,

Rachel Ross, PLADC

Rachel Sinks — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Sinks Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Google AI response says it best:
"The SEC’s proposal to let public companies report earnings semiannually instead of quarterly will reduce market transparency. Increasing the time between financial disclosures, the rule widens the information gap between corporate insiders and everyday shareholders.

Major concerns regarding the semiannual reporting proposal include:
Information Starvation: Investors will have to wait up to six months between formal financial reports, increasing uncertainty regarding a company's financial health, sales trends, and cash flow. Heightened Volatility: Without regular 90-day updates, investors are more likely to be blindsided by unexpected problems or corporate malfeasance, leading to severe price swings when information finally is released. Loss of Comparability: Allowing companies to choose between quarterly or semiannual reporting fragments the market, making it difficult to analyze and compare competitors on an ongoing basis. Disproportionate Risk for Small-Caps: Smaller companies, which usually have less analyst coverage and higher intrinsic risk, are the most likely to drop quarterly reporting. This removes the very transparency retail investors rely on to monitor their investments."

Radha McLean — Jun 19, 2026
Subject: S7-2026-15 Comments From: Radha McLean Affiliation: Jun. 19, 2026 Radha McLean, former Psychologist My concern is simple. What's right, must have light. I was never an investor, but does that really matter? These types of unsavory practices abound everywhere in the dark. It's un-American plain and simple. Some will say,"not my problem, I don't have money..." It's not our problem! Cancerous thinking effects us all, because we are Americans! Again, what's right requires light. I would highly suggest that people should dig deeper into this conclusive decision-there's probably more that will be found. Overall, leadership has lost the moral compass. Looking for loopholes in business and moral ethics. Wake up and do what's right for the sake of this country!!

Radha McLean — Jun 19, 2026
Subject: S7-2026-15 Comments From: Radha McLean Affiliation: Jun. 19, 2026 Radha McLean, former Psychologist My concern is simple. What's right, must have light. I was never an investor, but does that really matter? These types of unsavory practices abound everywhere in the dark. It's un-American plain and simple. Some will say,"not my problem, I don't have money..." It
is our problem! Cancerous thinking effects us all, because we are Americans! Again, what's right

requires light. I would highly suggest that people should dig deeper into this conclusive decision- there's probably more that will be found. Overall, leadership has lost the moral compass. Looking for loopholes in business and moral ethics. Wake up and do what's right for the sake of this country!!

Rain Youngblood — Jun 19, 2026
Subject: S7-2026-15 From: Rain Youngblood Affiliation: Jun. 19, 2026 Those people fleeced out of their money and retirement funds are still without. We need the quarterly accountability.

Sent from my Galaxy

Raina Baumgartner — Jun 19, 2026
Subject: S7-2026-15 Comments From: Raina Baumgartner Affiliation: Jun. 19, 2026 This would be a mistake. It would create more opportunities for fraud.

Yahoo Mail: Search, Organize, Conquer

Ralph Crilly — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ralph Crilly Affiliation: Jun. 19, 2026 this is VERY wrong!

Ralph Fritz — Jun 19, 2026
Subject: S7-2026-15 From: Ralph Fritz Affiliation: Jun. 19, 2026 Keep the heat on any of the actions of corporate executives at appear to be corrupt. They make big money and must be honest with shareholders.

From Ralph Fritz

Ralph Stilwell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ralph Stilwell Affiliation: Jun. 19, 2026 With all these supercomputers and now it is too difficult to produce quarterly reports? Quarterly reports are helpful and actually necessary.

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ram4974 — Jun 19, 2026

Subject: S7-2026-15 From: ram4974 Affiliation: Jun. 19, 2026 Keep SEC quarterly reporting!!

Ramiro Cunningham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ramiro Cunningham Affiliation: Jun. 19, 2026 As an active investor and retiree, i depend on quarterly information. I require quarterly earnings report to make an informed investment decision. Quarterly reporting is woven into millions of retail investor decisions I. Do not change to semi annual reporting.

Rand Steffy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rand Steffy Affiliation: Jun. 19, 2026 Again trying to screw the little guy don't want them to get a penny ahead say no to this it's working fine.....

Randall Allen Private investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Randall Allen As a normal citizen and private investor, anything which reduces the information to the public puts us at a farther disadvantage from large corporations and large investors. The SECs own studies show quarterly reports do not affect anything but relatively minor costs to the corporations. That cost is worth it to help small investors.

Randall Mims — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Randall Mims Affiliation: Jun. 19, 2026 Greater transparency is needed- NO rollback!
Randy Mims
VP Customer Success
Newland, NC

Randall Powell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Randall Powell Affiliation: Jun. 19, 2026 Randall Powell, retired, Savannah GA I am retired and have my money in the stock market. We need to keep reporting quarterly every 6 months will allow companies to fugue the numbers by giving them time to manipulate things keep it the way it is if it isn’t broke, don’t mess with it.

Sent from my iPhone

Randall Reid — Jun 19, 2026
Subject: S7-2026-15 From: Randall Reid Affiliation: Jun. 19, 2026 It should stay quarterly. For what they get paid CEO’s should be held accountable.

Randi Fitch — Jun 19, 2026

Subject: S7-2026-15 From: Randi Fitch Affiliation: Jun. 19, 2026 To Whom it may concern,

Please do not cut the the quarterly reporting for corporations! We need more accountability and transparency, not less. We are already seeing too many white collar criminals get pardons. We the people are sick and tired of big corporations, millionaires, billionaires and now trillions getting all the help and tax breaks. This unregulated capitalism no longer works for all the people. I implore you to not change the quarterly reporting.

Thank you,

Randi Fitch,
Trout Lake, WA. 98650
(Still working at 70 yrs old)

Randy Daniels — Jun 19, 2026
Subject: S7-2026-15 Comments From: Randy Daniels Affiliation: Jun. 19, 2026 Transparency is necessary for proper investing.

Sent from my iPad

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randy davis — Jun 19, 2026
Subject: S7-2026-15 Comment From: randy davis Affiliation: Jun. 19, 2026 If we lose money. You lose at the same time. In the same manner. Hiding 6 months is robbing the small investors. Randall davis. Small business owner.

Sent from my iPhone

Randy H — Jun 19, 2026
Subject: S7-2026-15 From: Randy H Affiliation: Jun. 19, 2026 The SEC must continue the requirement for quarterly reports. Quartly reporting helps make businesses activity transparent.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Randy Mears — Jun 19, 2026
Subject: S7-2026-15 Comments From: Randy Mears Affiliation: Jun. 19, 2026 Randall Mears, retired, Giving corporations more time to manipulate and cheat before disclosing internal "secrets" is a bridge too far and reporting should be more frequent than even quarterly. How about monthly?

Randy Rowland — Jun 19, 2026
Subject: S7-2026-15 From: Randy Rowland Affiliation: Jun. 19, 2026 Keep MAXIMUM ACCOUNTABILITY for all CEOs.

Sent from my iPad

Randye Hedgecoke — Jun 19, 2026
Subject: S7-2026-15 From: Randye Hedgecoke Affiliation: Jun. 19, 2026 Keep it !

Raoul Smyth — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Raoul Smyth Affiliation: Jun. 19, 2026 We should consider more than just convenience to the reportig companies. These reports are important to the analysts that investors rely on.

RAVADA CLARKSON — Jun 19, 2026
Subject: S7-2026-15 From: RAVADA CLARKSON Affiliation: Jun. 19, 2026 No changes necessary. Keep reporting as you are today. Thank you.

Ravada

Ray Browning — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ray Browning Affiliation: Jun. 19, 2026 We need accountability

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Ray Hersey — Jun 19, 2026
Subject: S7-2026-15 From: Ray Hersey Affiliation: Jun. 19, 2026 We the people want quarterly reports. Stop this. We don't want to be buying and selling stocks blind. This is helping Corporations, not investors.
This is so wrong. You are supposed to protect investors, who are paying your salary, not Corporations. Full stop.

RAY PEEBLES — Jun 19, 2026
Subject: S7-2026-15 Comments From: RAY PEEBLES Affiliation: Jun. 19, 2026 I wish to keep my quarterly reports. How is this even a discussion? E. Ray Peebles

Sent from my iPhone

Ray Sarmiento — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ray Sarmiento Affiliation: Jun. 19, 2026 Stay with quarterly reporting, better transparency

Sent from my iPhone

Raye Harper — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Raye Harper Affiliation: Jun. 19, 2026 This is Republiklan fascism ... Project 2025

RayeAnn Hoffman — Jun 19, 2026
Subject: S7-2026-15 Comment From: RayeAnn Hoffman Affiliation: Jun. 19, 2026 RayeAnn, retired

Quarerlly reporting is long enough. 180 days can make a big difference in what is actually happening in a business and can be very misleading in the true value of a company.

Thank you,
RayeAnn

Raymond Davis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Raymond Davis Affiliation: Jun. 19, 2026 Do not blind stockholders.

Raymond Donnelly — Jun 19, 2026
Subject: S7-2026-15 From: Raymond Donnelly Affiliation: Jun. 19, 2026 Keep our corporations and CEO's responsible for their reporting on a quarterly basis. Decisions for investments are made based upon their quarterly reports.

Rayna Booker — Jun 19, 2026
Subject: S7-2026-15 From: Rayna Booker Affiliation: Jun. 19, 2026 My name is Rayna Booker.

I live in Las Vegas Nevada. Back in 1995 I used to be employed for MCI in Seattle Washington. As a result of the MCI WorldCom 2002 fiasco, MCI would lose a majority of its assets by having to file for bankruptcy as a result of the fraudulent market evaluations by its former CEO. If the SEC had made quarterly reporting mandatory back then, it is possible it would have caught the accounting error and given MCI the time it needed to rectify the issue to avoid mass layoffs and a bankruptcy reorganization. MCI might have been able to continue to grow it's product base and gone on to be one of the larger telecommunications companies alongside AT&T, Pacific Bell, sprint, and possibly Verizon or T-Mobile. Thousands of people lost their livelihood as a result of the actions taken by the CEO of MCI Worldcom. It wasn't until a similar issue occurred with Enron that this law was created. It's important to note that maintaining a transparency process allows for the SEC to monitor and

detect fraudulent activities amongst fortune 1000 and fortune 500 companies. Reducing the reporting requirement or eliminating it altogether would herald in a return of fraudulent activities by senior executives and CEOs of the fortune 500 Fortune 1000 companies. It is in the best interest of United States citizens, particularly employees of these organizations, that this practice continue.

Sent Via IPhone:
Rayna Booker
7024613816 Phone

"Don't be pushed by your problems, be led by your dreams."-Proverb

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rdr19602006 — Jun 19, 2026
Subject: S7-2026-15 From: rdr19602006 Affiliation: Jun. 19, 2026 Why would you roll back these regulations that would have saved millions of people's money had they been inplace before the Enroll debacle!!oh I know why because you have been bought and paid for!!!

Sent from my Galaxy

Reatha Compton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Reatha Compton Affiliation: Jun. 19, 2026 Protect the people. Keep it as is.

Rebeca Barragan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebeca Barragan Affiliation: Jun. 19, 2026 Keep the reporting quarterly please!

Sent from my iPhone

Rebecca — Jun 19, 2026
Subject: S7-2026-15 From: Rebecca Affiliation: Jun. 19, 2026 My name is Rebecca Hallett and I manage a childcare program in the Pacific Northwest. I'm writing because I'm invested in these kids' futures, and in all of our futures. And I must say, Come on now. We can all see exactly why these guys would want to reduce their own risk by halving the chances they could be sent to jail for lying and stealing, but this is our money. Our future, on the line. Obviously you must save quarterly reporting to preserve the integrity of our nation.

Rebecca — Jun 19, 2026
Subject: S7-2026-15 From: Rebecca Affiliation: Jun. 19, 2026 There can not be another Enron! It was devastating for many. Rebecca McKay Saint Cloud,MN

Rebecca Ayraud — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Ayraud Affiliation: Jun. 19, 2026 Keep business reports on a quarterly basis!
Rebecca White-Ayraud
Retired

Sent from my iPhone

Rebecca Bekhore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Bekhore Affiliation: Jun. 19, 2026 We want more transparency. Not less.

Sent from my iPhone

Rebecca Boddie — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebecca Boddie Affiliation: Jun. 19, 2026 Quarterly reporting is necessary in order to have a better informed public. We need transparency in our government and organizations.

Rebecca Campion — Jun 19, 2026
Subject: S7-2026-15 From: Rebecca Campion Affiliation: Jun. 19, 2026 Do not change the rule. More information is better than less.

Rebecca Campion
Cary, NC

REBECCA DEVITALIS — Jun 19, 2026
Subject: Comment on S7-2026-15 From: REBECCA DEVITALIS Affiliation: Jun. 19, 2026 We need quarterly reports to keep pace with whats really happening with the reality of the economy . - just like quarterly tax returns snd other financial filings . Please do not change this system .

Sent from my iPhone

Rebecca Douglas — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Rebecca Douglas Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Eliminating quarterly reporting might feel like cutting red tape, but will backfire in the long run. Less frequent reporting doesn’t reduce pressure, it just reduces visibility. Issues don’t go away, they build up longer and then hit harder when they finally surface. That tends to create bigger surprises, more volatility, and less confidence in the market. It also widens the information gap between insiders and public investors, which is exactly the kind of imbalance regulators usually end up having to fix later. Historically, easing transparency rules like this doesn’t stay for long. Once something breaks and trust erodes, the response is always stricter oversight and more disclosure requirements than before. So while it may be framed as simplification, it often ends up being a cycle: loosen standards > create problems, then swing back to tighter regulation after real damage has been done.

REBECCA EBERT — Jun 19, 2026
Subject: Comment on S7-2026-15 From: REBECCA EBERT Affiliation: Jun. 19, 2026 Keep quarterly reports.

Sent from my iPhone

Rebecca Fletcher — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Fletcher Affiliation: Jun. 19, 2026 The SEC should continue to require public companies to report financial results quarterly. Regular reporting promotes accountability and provides me with timely information about a company's financial performance and risks, helping me make informed decisions while reducing the likelihood of market surprises. Consistent disclosure requirements also support fair markets by ensuring that all investors have access to current and reliable information.
Rebecca Fletcher
Retired

Sent from my iPhone

Rebecca Good — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Good Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:This is yet another bad idea from this administration which only goes to benefit the wealthiest among us. Leave well enough alone.

Rebecca Harcleroad — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebecca Harcleroad Affiliation: Jun. 19, 2026 My name is

Rebecca Harcleroad and I have just retired from a job that I worked at for 40 years. It's very important for me to have information on my investments to carry me through my retirement quarterly, so I can make the decisions on what to sell and what to keep. Getting the information I need every 6 months, will not suffice. Please do what's best for the citizens of this country and not the corporations. Thank you.

Rebecca Harris — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rebecca Harris Affiliation: Jun. 19, 2026 Please leave the reporting the way it is! We have enough changes right now that we should leave this or we may see a reduction in savings and with the economy as it is now, we need stability.

Rebecca Harris

Rebecca Ingalls — Jun 19, 2026
Subject: File No. S7-2026-15 From: Rebecca Ingalls Why? Why would the SEC delay communicating important information about financial developments/outcomes for six months, allowing insiders access to information that we need to make informed decisions about our own investments? Who benefits from this…..the people in the financial industry - not the consumers. Consumers are the customers and we need reporting to continue on the current schedule of 3 months. You are to protect and assist us, not the industry insiders.

Rebecca J Spindler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebecca J Spindler Affiliation: Jun. 19, 2026 Don’t make hiding the corruption and graft easier for Wall Street! Keep the reporting quarterly!!!!!

Sent from my iPhone

Rebecca Jacobs — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebecca Jacobs Affiliation: Jun. 19, 2026 Rebecca Jacobs Business owner

Why would the big companies need to hide what they’re doing? More time to steal, screw the public, prove they are thieves? We don’t need less transparency. We need more. If this administration has proven anything, it is that big business needs oversight and every freaking politician needs to be monitored daily. They are all crooks

Sent from Rebecca's electronic secretary.

Rebecca Jones — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Rebecca Jones Affiliation: Jun. 19, 2026 I want and need quarterly filings for my investments. I worked 50 years for 2 different companies. And worked hard. You don’t get to filter money snd only report twice a year.

Get Outlook for iOS

Rebecca Mallory — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Mallory Affiliation: Jun. 19, 2026 I rely on quarterly reporting to help me make informed decisions about my investments. I have worked my whole life, raised 4 kids and am trying not to spoil my 10 grandkids to much. As I am nearing retirement, I want my investments to do well. Quarterly reports help me to have confidence in the companies I'm investing in. Please do not remove this requirement.

Sincerely,
Rebecca Mallory
Administrative Supervisor
Manor, TX

Yahoo Mail: Search, Organize, Conquer

Rebecca Osborne — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Osborne Affiliation: Jun. 19, 2026 Quarterly will keep it more honest. Why should some win and some lose?

Rebecca Peppers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Peppers Affiliation: Jun. 19, 2026 No they're not allow them to do nothing such mess as that that is not fair and that it's not right

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Rebecca Poage — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Poage Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am semi retired and am a senior mental health professional. I didn't work and save my whole life to have you pull restrictions away from big corporations. The USA is a travesty currently with all the safety nets that have been removed. Don't allow billionaires to bully you to remove the accountability we need to have in place to see what's happening with our investments. Rebecca Poage, Licensed Clinical Social Worker and mother of 3 children- all professionals skilledin their fields.

Rebecca Schneider — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Schneider Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Blocking public access to the public for 6 months is absurd and reckless It's Our $ we deserve to get quarterly reports . Especially in this economy and volatility!

Rebecca Solis/Brown — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rebecca Solis/Brown Affiliation: Jun. 19, 2026 It's a healthy choice for the economy to keep stocks on a quarterly reporting basis. You'll force millions of Americans to move their stocks to foreign investments and to flee the USA! Stock holders are edeucated and understand the need to protect their investments!

Rebecca Thomas — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Thomas Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:,
Taking away our right to see what is really happening is another step away from democracy and American Freedom! Please, DO NOT DO THIS! It is completely against what our nation was founded upon and what America is about. Please, do the right thing and don't let this happen. You doing this could cause a huge uproar and could cost you the next election. Americans are tired of you taking our rights away and politicians still ge to trade - it is NOT right nor fair!

Rebecca Turner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Turner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This rule will decrease transparency and the information that investors need. It will increase fraud. Retail investors will take the risk.

Rebecca Weissman — Jun 19, 2026
Subject: S7-2026-15 From: Rebecca Weissman Affiliation: Jun. 19, 2026 If you discard quarterly reporting, THE ENTIRE COUNTRY WILL THINK THE SEC HAS TAKEN A MASSIVE BRIBE.

Rebekah Cook — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rebekah Cook Affiliation: Jun. 19, 2026 Leave it as it is

Rebekah Cook
Ramsey Preferred Coach
210.789.2690
https:Sent from my iPad

Rebekah Tripp — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Rebekah Tripp Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

I am writing as an individual investor and retirement saver to express my opposition to any proposal that would reduce public company financial reporting from quarterly to annual reporting.

As a regular American investor, I rely on timely and transparent financial information to make informed decisions about my retirement savings. Quarterly reports provide important insight into a company's financial health, risks, debt levels, and performance. This information helps ensure that all investors—large and small—have access to the same material information on a regular basis.

Reducing reporting frequency would make it more difficult for ordinary investors to monitor the companies they own. It would also increase the information advantage held by corporate insiders and large institutional investors while reducing transparency for the public. Waiting a full year for comprehensive financial disclosures could delay the discovery of significant financial problems and increase uncertainty in the markets.

I understand the concern that companies should focus on long-term growth rather than short-term earnings targets. However, reducing transparency is not the answer. Investors can support long-term business strategies while still benefiting from regular, standardized disclosures.

Strong disclosure requirements are one of the reasons U.S. capital markets are trusted throughout the world. As an investor saving for retirement, I believe quarterly reporting helps protect market integrity, improve accountability, and ensure fair access to information.

For these reasons, I urge the SEC to maintain quarterly reporting requirements for public companies.

Thank you for your consideration.

Sincerely,

Rebekah Tripp, Au.D.
Choice Audiology
938 Mulberry Street
Loudon, TN 37774
865-229-6230

REED b — Jun 19, 2026
Subject: S7-2026-15 Comments From: REED b Affiliation: Jun. 19, 2026 Keep it the way it is. People are already struggling,why chance them losing more of their hard earned money? Look at what happened in the past. I am retired and if I lose my invested money,I will be homeless. Reed Busey.

Regina Davis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Regina Davis Affiliation: Jun. 19, 2026 SEC... Stop supporting the criminal activity of this insider trading. You're supposed to protect the public, not continue to protect the criminals that are partaking of this Insider trading

Sent from AT&T Yahoo Mail on Android

Regina Melchiorre — Jun 19, 2026
Subject: S7-2026-15 Comments From: Regina Melchiorre Affiliation: Jun. 19, 2026 Transparency in business promotes ethical behavior and trust. Through honest, transparent practices, people are held accountable for both good practices and bad. Without accountability, there is no credibility, and trust erodes. History shows us what happens then: markets crash, people refuse to participate in the system, much is lost. I support the continuation of quarterly financial reporting for businesses. As an investor, I rely on these to understand how my investments are performing, allowing me to make corrections as needed to promote my retirement planning. I do not support reducing the required frequency of financial reporting.

Regina Melchiorre

Regina Murphy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Regina Murphy Affiliation: Jun. 19, 2026 Reports every quarter. Thank you.

Regina Rozich — Jun 19, 2026
Subject: S7-2026-15 From: Regina Rozich Affiliation: Jun. 19, 2026 As a patriotic American I insist that you continue to DEMAND QUARTERLY REPORTING FOR EVERYONE. This is just one way to hold the millionaire class accountable for their horrible treatment of the rest of regular Americans. The wealth gap in this country is a shameful fact that we all have to bear. For you to do your job lawfully you must hold these inhumane individuals accountable to the utmost of your ability. As the only democratic country in the world with millionaires and billionaires owning more than 90% of the wealth it is a world wide horror that we also have both millions of real Americans living below the poverty line and millions of children literally starving. HOLD THE LINE as is your duty as an American. Honestly I feel shame for this once beautiful country. I spent my life living with my family squeezing every last penny to feed and clothe ourselves. American should be better than this. My name is Regina Mooney. I worked my teen years working after school and my entire adult life striving to wring a living wage as a garment worker. Living in New York City I see the daily cost of the rich getting richer and the rest of America falling into despair. It is time for the SEC to do YOUR JOB! In a world of horrible humans - be a good human.

Reid WORTH — Jun 19, 2026
Subject: S7-2026-15 From: Reid WORTH Affiliation: Jun. 19, 2026 Keep the crooks in line !!
Insist on Quarterly reports -
Oh - and audit trump twice !!

Sent from my iPhone

Rémi Renaud — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rémi Renaud Affiliation: Jun. 19, 2026 The data is generated internally to the companies, and will continue to be done so. So there is no reason why they should not release it to the public and provide the visibility that is necessary.

Remi Renaud
Ph. 616-799-REMI

Renate Fishtorn — Jun 19, 2026
Subject: S7-2026-15 From: Renate Fishtorn Affiliation: Jun. 19, 2026 I vote to keep it as is!!! People who invest in companies should know the truth…. that is the least that they should be able to expect!!! Not providing truth is promoting fraud!!!

Sent from my iPhone

Rene Bobo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rene Bobo Affiliation: Jun. 19, 2026 This is wrong, and just another way to avoid oversight and accountability, and profit even more.

Rene Bobo

Rene Caneva — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rene Caneva Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
How can one make a sound decision if one does not have all the information. It's that simple.

Rene Caneva

Rene Crough — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rene Crough Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We the people don't want companies to have control! We the people should always have the control!!! Our constitution says so!!!

Renee Bradshaw — Jun 19, 2026
Subject: File No. S7-2026-15 From: Renee Bradshaw Quarterly and annual filing? Yes. This is good

economic, fiduciary and transparency policy. Semiannual filing? No. That is the opposite.

Renee Rodriguez — Jun 19, 2026
Subject: S7-2026-15 Comments From: Renee Rodriguez Affiliation: Jun. 19, 2026 It raises the big question of why do the corporations and big money entities want to have this implemented?
I think this is highly suspicious and I vehemently oppose any legislation that would allow this to come to be. Americans need more legislation that prevents any insider advantage over the regular citizen. Period.

Renee Schallmo — Jun 19, 2026
Subject: S7-2026-15 From: Renee Schallmo Affiliation: Jun. 19, 2026 I'm a registered nurse in the state of Texas. I am writing to request the SEC to uphold quarterly reporting. Keep the safeguards in place to monitor for fraud at an appropriate frequency. These safeguards were put in place for a reason, and no explanation is being given for the proposed change. Keep CEOs honest.

-Renee Schallmo

Renee Talley — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Renee Talley Affiliation: Jun. 19, 2026 If it ain't broke don't fix it. I worked hard my whole life to create a secure retirement. Please don't jeopardize it. Thank you.
Renee Talley

Renita Irvin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Renita Irvin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
QUARTERLY is working fine , don't fix what isn't broke!

Renita Schultz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Renita Schultz Affiliation: Jun. 19, 2026 Every transaction in public, hidden transactions. Keep!!! Every transactions in the open, no closed transactions!!!

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rettawills — Jun 19, 2026
Subject: S7-2026-15 Comments From: rettawills Affiliation: Jun. 19, 2026 Keep reporting Quaterly. The SEC does not have the right to hide our money from us.

Sent from my iPhone

Rex Brower — Jun 19, 2026
Subject: S7-2026-15 From: Rex Brower Affiliation: Jun. 19, 2026 Keep it

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Reynolds Aultman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Reynolds Aultman Affiliation: Jun. 19, 2026 we need over site, do not enact this. It is a way to steal money from hard working folks!

Rheko@hushmail — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rheko@hushmail Affiliation: Jun. 19, 2026 There is no reason to do this other than to hide from the small investor. Do not make this change!

Roy Hekowczyk
Windsor, CO

Sent from my iPhone

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rhoda lopez — Jun 19, 2026
Subject: S7-2026-15 From: rhoda lopez Affiliation: Jun. 19, 2026 The SEC should be doing more to protect investors and limit fraud, not less. By taking away the protection that small investors rely on the risks become greater for the investors who can afford those risks the least.

Sent from my iPhone

Rhonda Adams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Adams Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Visibility is vital, and quarterly reporting is a must. Please do not cut back on reporting guidelines.

Rhonda Ford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rhonda Ford Affiliation: Jun. 19, 2026 We need to stay with quarterly reporting as it always has been. I need to know what my situation is more often than twice a year. That is just unacceptable as a way to monitor my investments and assess my financial status. I am a retired senior who relies on my investments and social security to live.
Sincerely,
Rhonda Ford

Rhonda Laughlin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Rhonda Laughlin Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly

how the business is doing small investors will be the last to know.. A lot can go wrong in half a year. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on the information for six months, quietly selling their shares to the unsuspecting investors before the bad news tanks the stock. Every major modern accounting scandal was enabled by gaps and opacity on financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. The UK and EU studied the move to semiannual reporting and found no meaningful improvement in long-term investment behavior. They did find more stock-price volatility and overreaction when reports finally arrived. Singapore tried it and is now reversing course because disclosure quality and trading volume both dropped. "Short-termism" is really about how CEOs are paid and how boards measure success, not how often companies file paperwork. Hiding the data doesn't fix the underlying problem; it just hides the consequences. The actual compliance savings are modest, and the cost of worse information flowing to ordinary investors is borne by the people the SEC is supposed to protect. There are also other ways to reduce reporting burden that don't degrade transparency. The SEC keeps citing the "global standard," but that standard isn't doing well in the places it was tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried. My name is Rhonda Laughlin. I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings". Longer gaps create an unfair advantage for corporate insiders.

Rhonda Ravega Self-employed — Jun 19, 2026
Subject: File No. S7-2026-15 From: Rhonda Ravega My name is Rhonda Ravega. I'm self-employed. I don't agree with giving them six months. Quarterly reporting benefits We The People & them and biannual reporting benefits only them. We The People matter& should matter more than entities, as we are flesh and blood, & we are who keeps it running, entities are not. Remember, government works for We The People not the other way around. Without We The People there would be no America. Transparency matters. Why are the powers that be trying so desperately to take away transparency, regulations, medical studies, etc. which keep We The People safe, and violate our constitutional rights. If it ain't broke, don't fix it. Leave things alone. Stop making things worse for We The People, We demand it!!🤔🤨🧐

Ric Silver — Jun 19, 2026
Subject: S7-2026-15 From: Ric Silver Affiliation: Jun. 19, 2026 As an Accountant, I must insist you hold to quarterly earnings reporting.

Ric Silver
Accountant
President of the Tenant Organization of
The Town of Groton CT Housing Authority

Ric Silver
Appointed Tenant Commissioner
President of the Tenant Organization of
The Town of Groton CT Housing Authority

Rich Arsenault — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rich Arsenault Affiliation: Jun. 19, 2026 We need to keep the quarterly reports intact to Enforces laws against market manipulation and oversees stock exchanges, brokers, and investment advisors.
There is enough corruption in our society.

Richard Arsenault
Retired with a fixed income.

Rich Beedle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rich Beedle Affiliation: Jun. 19, 2026 Do not change the rules! It will turn into theft by the rich. R. Beedle, retired, invested in many companies. Plainfield, Indiana.

Rich Cesareo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rich Cesareo Affiliation: Jun. 19, 2026 Taxpayer, retired Florida resident and investments solid No return to less reporting!!!!

Whatever are you thinking ?

Sent from my iPhone
Sue Cesareo

Rich G — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rich G Affiliation: Jun. 19, 2026 Please do not reduce transparency. The unintentional effects will damage our nation.

Rich Hall — Jun 19, 2026
Subject: S7-2026-15 From: Rich Hall Affiliation: Jun. 19, 2026 Since when can we depend on Big Corp America to do the right thing? Very rare! We KNOW FROM THE PAST THAT THEY must be watched. You have a duty to ensure that they are held accountable and monitored continually to ensure they do the right thing and follow rhe laws! Do your job amd don't sign this!

Rich Hoffmann — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rich Hoffmann Affiliation: Jun. 19, 2026 Rich Hoffmann Retired , Reston VA
Don’t reduce reporting requirements! They help keep the system transparent and protect us. Stop trying to destroy the systems that provide us financial safety.

Rich O'dell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rich O'dell Affiliation: Jun. 19, 2026 This country was founded in equality, keep it that way.

Rich P — Jun 19, 2026
Subject: S7-2026-15 From: Rich P Affiliation: Jun. 19, 2026 Quarterly reports are a necessary protection. Large and small corporations already produce them, so it’s not an added burden for them to sign and share the info with shareholders.

Do not retract this law

Rich Peters — Jun 19, 2026
Subject: S7-2026-15 From: Rich Peters Affiliation: Jun. 19, 2026 Keep it as it is NOW!

Sent from my iPhone

Rich Schmidt — Jun 19, 2026
Subject: S7-2026-15 From: Rich Schmidt Affiliation: Jun. 19, 2026 Quarterly reporting is the only way to keep them honest. The Sec chairman should be imprisoned if this is allowed

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Richard Ayala — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Richard Ayala Affiliation: Jun. 19, 2026 Why change a good process? Keep the quarterly reporting since most data is on computer. I am a retired bank executive and used to prepare our quarterly reporting! Don’t change ANYTHING!

Sent from my iPhone XR

Richard Brown — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard Brown Affiliation: Jun. 19, 2026 Please keep the quarterly reporting requirement in place for publicly traded firms. Also, keep the requirement for an officer to certify the reports. Responsible individuals must be held accountable to ensure fiduciary

duties are carried out in order to protect the investors. Richard A. Brown, retired Mgr., the former Richard A. Brown Engineering, PLLC

Sent from my iPhone

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richard campbell — Jun 19, 2026
Subject: S7-2026-15 Comment From: richard campbell Affiliation: Jun. 19, 2026 richard c; to me this is a no brainer,they made this rule 50 yrs ago for small investors from being victimized and it is the sec's duty to keep the people informed on these matters,there is already to much dishonesty in this business,please do the right thing for the right reasons please!

Richard Crisler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard Crisler Affiliation: Jun. 19, 2026 Keep quarterly reports

Sent from my iPhone

Richard Cunningham — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Richard Cunningham Affiliation: Jun. 19, 2026 NO ON SIX MONTH REPORTING. Six month reoprting is a criminal gift to corporations and mega investment firms. And, the worst possible situation for rank and file investors. When algorhythms trade stocks in milliseconds and move billions of dollars 24 hours a day to amass wealth on penny fluctuations... allowing banks and corporate entities to meddle with their stock valuations and mask their trends six months at a time is insanely fraudulent. Imagine how easily an investment firm or corporation on the exchange could time its reports to inflate its value or minimise its earnings every six months to protect their insider trades or hide massive short selling from private sector investors. Worse yet are the retirement pension holders who monitor their portfolios. Six month reporting would shade them from developing trends, while pension managers, with extensive data access were free to trade behind the backs of rank and file investors who were intentionally blinded by this proposed change. Finally, what if there was a crash bssed upon the present over extension in the derivitive market? How convenient thst a six month reporting mandate would lock investors who stand to lose the greatest would be locked out of the informstion they could have used to protect themselves... while black rock and state street were free for to suck up finite investments and precious metals for 180 days of opportunity for pennies on the dollar. Transpsrency is barely possible for quarterly reports in the digital age. Six month reporting is just plain market fraud. No and never. This rollback comes at a time when the opportnity and transparency gap between institutional and private investors is crowing wider daily. Protecting individusl investors should be your ONLY priority, because that alone will protect the market itself from collapse.

Richard DeMarsico — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Richard DeMarsico Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please leave well enough alone.Knowledge is power. As investors,many of us relyon on the market for our retirement. The more information we have the better to safeguard our future.

Richard Dietzen — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard Dietzen Affiliation: Jun. 19, 2026 While quarterly returns are said to encourage short term thinking by management, depriving investors of this information is ludicrous. Tax rules should be revised provide national revenue and encourage farsighted management for the health of the corporation and the national economy.
Richard Dietzen, Arkansas

Sent from my iPhone

Richard Engle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Engle Affiliation: Jun. 19, 2026 No!

Get Outlook for iOS

Richard Frey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard Frey Affiliation: Jun. 19, 2026 I dont see this as a win for anyone else other than Corporate interests. Potentially disastrous for the common people who look dont have insider info. Keep the quarterly checkups

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Richard Heller — Jun 19, 2026
Subject: S7-2026-15 From: Richard Heller Affiliation: Jun. 19, 2026 Self-employed people have to submit quarterly taxes. No reason CEO's shouldn't have to do the same. Those are the people whose companies control our investments, our EARNED money. Accountability for everyone.

Sent from my iPhone

Richard Jelm — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Jelm Affiliation: Jun. 19, 2026 So the Republicans and all the public officials of our government got insider information on stocks they all became millionaires and billionaires over the last year and whatever months Trump's been in there they're dirty, rotten con men right along with their scammer and chief so now this should not be allowed. This is more of dishonest, hiding wealth from taxes. We need to tax the wealthy and help the poor because they made us that way we made them rich all these corporations and we made Wall Street rich by buying in this bull **** and they're gonna go dark and hide money. No not allowed. We are going to take our country back. We're going to take our life Back. They're trying to make it the end times let's not let this be possible I grew up in. I was born in the 50s grew up in the 60s and 70s and we had honor we had Sunday school we had going to church on Sunday. We had no liquor sales on Sunday now the whole world's wide freaking open with AI and it's terrible the no decency left in the world.

Sent from my iPhone

Richard Lowe — Jun 19, 2026
Subject: S7-2026-15 From: Richard Lowe Affiliation: Jun. 19, 2026 NO! Don’t do this!

Sent from my iPhone

RICHARD LYNETTE DIEFENDERFER — Jun 19, 2026
Subject: Comment on S7-2026-15 From: RICHARD LYNETTE DIEFENDERFER Affiliation: Jun. 19, 2026 Lynette Diefenderfer, Retired
Eaton, Colorado
Quarterly reporting should continue. It makes it easier to keep track of your IRAs and other investment accounts.

Lynette Diefenderfer

Richard Marks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Marks Affiliation: Jun. 19, 2026 Keep my reports from my 491k quarterly

Sent from my iPhone

Richard McAllister — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard McAllister Affiliation: Jun. 19, 2026 Richard McAllister, capitalist investor here.
This is a stupid idea that will mess with the investment schedules we are ALL accustomed to. Not to mention the ability for fraud to go unnoticed for a longer period. This idea is as poorly conceived as any policy enacted by the current administration.

Richard McAllister

Richard McRee — Jun 19, 2026
Subject: S7-2026-15 ... 2026=06-19 From: Richard McRee Affiliation: Jun. 19, 2026 Monthly reports would be better! .... Sadly, since WWII and the stealthy US 1952 Patent Act, admittedly "Corporate" US Patent Law has silently relegated the skillful Work of talented individual Inventors to being easily usurped, stolen, suppressed, misrepresented, and ignored if it poses any challenge to the corporate status quo, competes with established plans, or addresses ClimateChange like my own US Pat #6,003,269 "Retractable Covering for Spaces" .... For the sake of OurYouth and their future security, WeThePeople have the "Duty" to create new Guards to undo the Fascistic "Corporate" law, which has undermined the only "exclusive" rights granted by OurFounders to the most-vulnerable Work of the individual Inventor as a generator of vital "progress" from the Useful

Arts. ... This is one reason that WeAdults are leaving terrible conditions for OurYouth. As an American, I am mortified by this shameful betrayal of OurFounders principles. STOP IT !!!!!

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richard olson — Jun 19, 2026
Subject: S7-2026-15 From: richard olson Affiliation: Jun. 19, 2026 We the people will have our day. You liars and cheats and thieves will be the ultimate losers. We will find you and lock you up.

Richard Smith — Jun 19, 2026
Subject: S7-2026-15 Comment From: Richard Smith Affiliation: Jun. 19, 2026 As a senior citizen it is important for me to keep track of my finances as good as possible. Semi annual reports are not good enough.
I am requesting that quarterly reports are continued.
Richard Smith
Watertown, SD
19smith52@gmail.com

Richard Tobaben — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Tobaben Affiliation: Jun. 19, 2026 We need to know MORE not Less information concerning our current investments

Sent from my iPhone

Richard Tuckett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Tuckett Affiliation: Jun. 19, 2026 Richard Tuckett, Associate Professor. Quarterly reporting is essential for fiscal transparency. It must be maintained as the standard.

Sent from my iPhone

Richard Ullrich — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Ullrich Affiliation: Jun. 19, 2026 Do not change away from quarterly reporting requirements.

Best regards
Richard Ullrich

Sent from my iPhone

Richard Vantine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Vantine Affiliation: Jun. 19, 2026 no chance to the

quarterly reporting

Richard Vantine — Jun 19, 2026
Subject: S7-2026-15 Comments From: Richard Vantine Affiliation: Jun. 19, 2026 Richard vantine retired builder you guys always trying to find ways to let the crooks pull and end run to beat the system stick to your guns for a change stick with quarterly reporting

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Richard Verdugo — Jun 19, 2026
Subject: S7-2026-15 From: Richard Verdugo Affiliation: Jun. 19, 2026 Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. Let's continue to hold CEOs accountable. Let's not repeat history!

Richard Webb — Jun 19, 2026
Subject: S7-2026-15 From: Richard Webb Affiliation: Jun. 19, 2026 Quarterly reporting helps regular investors catch up to those with huge research budgets.
It helps keep the system HONEST.

Richard Webb
321-480-5514

RICHARD WILSON — Jun 19, 2026
Subject: S7-2026-15 Comments From: RICHARD WILSON Affiliation: Jun. 19, 2026 This is self serving legislation that only benefits companies at the expense of transparency for investers. Don’t vote for it or we will vote for somebody other than you.

Sent from my iPhone

Rick — Jun 19, 2026
Subject: S7-2026-15 From: Rick Affiliation: Jun. 19, 2026 I rely on honest reporting to ensure my Golden Years are golden. Haven’t we had enough fraud in this country, and do you really want to invite more? Keep quarterly reports honest!

Sent from my iPhone

Rick Furman — Jun 19, 2026
Subject: S7-2026-15 From: Rick Furman Affiliation: Jun. 19, 2026 Rick Furman, Director Keep the reporting period quarterly. During these troubling times, with rampant fraud, and conspiracy to commit fraud coming from the highest offices in the United States, we need the transparency now, more than ever.

Rick Kushner — Jun 19, 2026
Subject: S7-2026-15 From: Rick Kushner Affiliation: Jun. 19, 2026 Ronald Kushner, IT Support, Kensington, MD. This favors honesty and compliance with just laws. It is likely collusion to reduce this.

Rick Latham — Jun 19, 2026
Subject: S7-2026-15 From: Rick Latham Affiliation: Jun. 19, 2026 This proposed change in frequency of reporting is clearly just a watering down of corporate accountability to the stockholders. The very fact that the change is being considered shows that catering to corporate interests far outweighs protecting the public right to know that their investments are being managed in an ethical and legal fashion. Do not change the reporting period.

Sent from my iPhone

Rick Murdock — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rick Murdock Affiliation: Jun. 19, 2026 I fail to see how reducing information to shareholders and the public helps either of them. Transparency helps corporations stay honest.

Rick Najera — Jun 19, 2026
Subject: S7-2026-15 From: Rick Najera Affiliation: Jun. 19, 2026 Rick Najera retired El Paso Tx. The SEC needs to continue quarterly reporting to help insure corporate integrity. Too much shady action going on.

Rickey Johnson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rickey Johnson Affiliation: Jun. 19, 2026 They need to be kept at quarterly. Semiannual reporting didn’t work before. No evidence that they would work now or benefit investors.

Sent from my iPhone
Rickey Johnson
rickey6868@gmail.com
rickey6868@icloud.com
903-908-1338

Ricki Landry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ricki Landry Affiliation: Jun. 19, 2026 Ricki Landry, retired; as seniors, we monitor our accounts monthly so we can't really make informed choices/changes with semi-annual reporting. In the event of higher loss, we'd have less time to adjust our meager investments.

Ricky McGrier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ricky McGrier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I as an investor make decisions about my hard earned money by knowing how the performance of my portfolio is doing . I look at the quarterly statements and when needed make adjustments. It's just like getting a quarterly report card in education. You wouldn't want to have your child go through an entire half year and not know that he/she need adjustments to learning along the way and didn't get them for months later during the learning process. Keep it working good like it is now because this is something that's not broke so, there's no need to fix it.

RINA SHAVIT — Jun 19, 2026
Subject: Comment on S7-2026-15 From: RINA SHAVIT Affiliation: Jun. 19, 2026 I rely on quarterly information in order to manage my investments which power my retirement. Please leave them on a quarterly rotation as not all of us American citizens can afford to hire outsider help to manage our retirement funds.

Thank you,

Rina Shavit
Retired Educator
This matters because I handle my investments personally and rely on information provided quarterly to manage.

Rina Shavit
Retired Educator LAUSD
Independent Voter
Burbank,CA 91505

Rita — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rita Affiliation: Jun. 19, 2026 Current quarterly business reporting requirements ensure regular & timely visibility of business performance to individual investors. This visibility & accountability to all shareholders is more essential in today's American economy than ever as we see more and more Americans forced into individual responsibility of saving for retirement in the stock market as pensions become less common and social security is at

risk of solvency. Additionally, the continued erosion of social supports from the US government and deregulation, coupled with increasing case examples of corruption and insider trading from US government officials and insiders, makes risk to individual American in down cycles of the market much greater.
Rita Callahan, social worker, MA

Sent from my iPhone

Rita Berzin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rita Berzin Affiliation: Jun. 19, 2026 I make decisions more frequently than twice a year, I need current data. I can't believe it is an undue burden on companies to continue to report quarterly.

Sent from my iPhone

Rita Bissell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rita Bissell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need information to make good decisions

Rita Blakeslee — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rita Blakeslee Affiliation: Jun. 19, 2026 Keep the reporting. Large companies continue to lie, we need oversight.

Sent from my iPhone

RITA CAVAGNARO — Jun 19, 2026
Subject: S7-2026-15 Comment From: RITA CAVAGNARO Affiliation: Jun. 19, 2026 Keep the quarterly report!

Sent from my iPad

Rita Doucette — Jun 19, 2026
Subject: S7-2026-15 From: Rita Doucette Affiliation: Jun. 19, 2026 Extremely high CEO Pay is what has everything in Corporate America all screwed up now. CEO's are not Gods or Deities and it's high time they rejoined all the other employees in the corporate structure, particularly employee-CEO's who did not found the company.

Sincerely,
R. Doucette

rdoucette02@gmail.com

Rita Hooper — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rita Hooper Affiliation: Jun. 19, 2026 Unfortunately I have lost faith in big business in this country in more ways than just wanting not to report their activity…. I'm left to wonder what are they hiding? what don't they want their stock holders to know. The more we know, the better off the investor is in knowing where to put their savings for the future - the better off America is for its future. I'm left wondering"what does business not want us to know?" If it were up to me, I would like more frequent reporting including info on how they do business.
I'm just a retired investor, not a large investor, but one who has worked bearing in mind that it was up to me to provide for my family and myself in my old age. I am loosing faith in my country, please don't let companies not have to report quarterly - the more you know, the more you can have a brighter future for yourself, your family and friends and our great USA!

Sent from my iPhone

Rita Romano Motley Fool's — Jun 19, 2026
Subject: File No. S7-2026-15 From: Rita Romano I urge the SEC to not adopt S7-2026-15 which allows companys to reduce the number of times they have to submit financial information to only 2 times a year as opposed to 4. As an individual investor for many years I find receiving information 4 times to be invaluable when considering in which companies to invest or stop investing. I see no advantage in adopting S7-2026-15. I have been informed this proposed change is being considered to allow companies to conduct more long-term thinking. However, research has shown this is not the case. As an investor, I need transparency and timely information. I urge you not to adopt S7-2026-15!

Rita Walker — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rita Walker Affiliation: Jun. 19, 2026 As usual, I see this as a way for the rich to get richer and the poor to get screwed! Less reporting is NEVER good in my opinion. It allows corporations to make decisions that are never in favor of the investors. PLEASE do not let this rule change - it will only hurt the average investor trying to keep his/her head above water.

Rob Conrad — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rob Conrad Affiliation: Jun. 19, 2026 Robert Conrad , Owner/President
Thanks a is a bad idea. Keep it as it is. In today's world information and reporting is best kept at a minimum 3 Months for investors

Sent from my iPhone

Rob Roberts — Jun 19, 2026

Subject: S7-2026-15 Comments From: Rob Roberts Affiliation: Jun. 19, 2026 I need to be informed about the business success or failure of the company's that I invest in. Quarterly earnings reports are needed for me to keep informed.

Sent from my Galaxy

Rob Schlumpberger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rob Schlumpberger Affiliation: Jun. 19, 2026 Quarterly reporting helps prevent criminal and fraudulent activity.

Rob Schlumpberger

Rob Seiler — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rob Seiler Affiliation: Jun. 19, 2026 I am now retired, from Long Island. I think maintaining quarterly reporting should remain, as historically the market, and our investments will retain value and allow us security. Thank you
Robert Seiler

Rob Volk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rob Volk Affiliation: Jun. 19, 2026 Continue quarterly reporting.

Sent from my iPhone

Robb Obom — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robb Obom Affiliation: Jun. 19, 2026 I vehemently disagree with and oppose this proposal - do NOT allow public corporations to report only twice/year. As a retired Veteran this would profoundly & negatively impact both my own retirement income/ investments, as well as those of the entire country! Based on the evidence available from the period 1955-1970 when a similar policy was enacted, transparency decreased, as did valuations, contributing to reduced prosperity during that period.

Learn from history and do not repeat the mistakes of the past!

Regards,

Robert R. Obom
LtCol, USAF (Ret)
Seattle WA

Robb Obom
Sent from my iPhone

Robbie L. Denny — Jun 19, 2026
Subject: S7-2026-15 From: Robbie L. Denny Affiliation: Jun. 19, 2026 Quarterly reporting was created because companies broke the law. DO NOT CHANGE IT.

Sent from my iPhone

Robbie Robinson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robbie Robinson Affiliation: Jun. 19, 2026 Robbie Robinson, retired business manager.
I believe quarterly reporting keeps fraud harder to hide when you have less time to hide it in.
Transparency is clearer when it has to be cleaned and reported twice as often as not.
The nature of capitalism is to minimize cost and maximize profit on everything. Without reporting, no one knows for six months what has been done to attain those two goals.
Please consider the fraud that can occur for 6 months without any safeguards in place, like quarterly reporting, completely undetected.

Robert and Linda Craig — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert and Linda Craig Affiliation: Jun. 19, 2026 I feel strongly about keeping the three month reporting cycle. As a small investor, I need to watch incidents closely. Everyone knows that timing is critical when it comes to the market, and by moving this to the six month reporting rather than three months you would be making a negative change that would hurt the investor who watches the investments closely. Do not change this from a three month to a six month reporting requirement.

Linda Craig

Robert Andrews — Jun 19, 2026
Subject: S7-2026-15 From: Robert Andrews Affiliation: Jun. 19, 2026 The CEO has a job to do. This is how people know that he is doing his job. Without this report, investors and employees have to guess at what is going on behind closed door.
Keep CEO's honest and the stakeholders aware of what they're doing! Keep the quarterly reports!

Robert Aronson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robert Aronson Affiliation: Jun. 19, 2026 Quarterly reporting provides more transparency and evidence for decision-making. Do not reduce this to semi-

annual reporting. History shows that this would be a mistake.

Robert Aronson
212 Vineyard Road
Harrisburg, PA. 17104

Sent from my iPhone

Robert Atyeo — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robert Atyeo Affiliation: Jun. 19, 2026 Keep it sane, relevant and honest…or else!
78 and retired / part time.. rga 57226

Sent from my iPhone

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robert bausch — Jun 19, 2026
Subject: S7-2026-15 From: robert bausch Affiliation: Jun. 19, 2026 The SEC knows how important it is to keep quarterly audits. If it happened once it will happen again. Bob & Monica Bausch, retirees from government & administration support. Texas

Sent from my iPhone

Robert Beilfus — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Beilfus Affiliation: Jun. 19, 2026 I am nearing retirement and have worked hard to build up a good retirement portfolio because I know I can't live on What Social Security will give me. I need to know what companies are doing more than twice a year so I can make moves to protect my investments

Rob Beilfus

Robert Berry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Berry Affiliation: Jun. 19, 2026 Critical for intelligent investment. 6 months is too long.

Sent from my iPhone

Robert Brandon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Brandon Affiliation: Jun. 19, 2026 Changing this quarterly reporting rule will only defraud investors and the public. It would be a scam and a scam for insider trading created by the very agency required to protect the nation. That this rule is even proposed is a disgrace and unethical.

-Robert Brandon
Moberly, Missouri

Sent from my iPhone

Robert Burks — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Burks Affiliation: Jun. 19, 2026 Keep reporting Quarterly. Retired and watching investments closely. Ps NO insider trading should be allowed by / for Representatives or Senators!!

Robert Byars — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robert Byars Affiliation: Jun. 19, 2026 I
The new reporting proposal is counter productive and destroys American faith in the markets. It was tried before and destroyed the value of the markets. Think, use your minds.

Yahoo Mail: Search, Organize, Conquer

Robert Cole — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Cole Affiliation: Jun. 19, 2026 I'm a 55 year investor and I absolutely need to have quarterly reports to make timely decisions and adjustments.
Respectfully,
Robert Cole
Makawao Hawaii

_____

Robert Collins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Collins Affiliation: Jun. 19, 2026 Stop trying to help the people at the top make more money while screwing us little guys! Quarterly reporting needs to stay in place!
Sincerely,
Robert Collins

Sent from my IPad.

Robert Cowley — Jun 19, 2026
Subject: S7-2026-15 From: Robert Cowley Affiliation: Jun. 19, 2026 It seems we do this over and over again. Someone breaks the rules and steals a lot of money. We see that and make rules to keep it from happening again. Then when things calm down we let them take the rules down so someone else has a chance to steal again. Keep the rules as they are and stop future thieves.

Robert Cowley retired from Stapleton Nebraska.

Robert Eagles — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Eagles Affiliation: Jun. 19, 2026 My name is Robert Eagles, I'm 38 and a business development manager for a tour operator. I am hoping to save for retirement some day, and with the way things are going, I am concerned that my money can be gambled with too much, and one day I will lose it and have to work until I die. Frequent financial disclosures will help keep companies honest.

Robert Ellis — Jun 19, 2026
Subject: S7-2026-15 From: Robert Ellis Affiliation: Jun. 19, 2026 I believe that quarterly reporting must be continued, not shortened. It is better for control, and better for the stockholders to be able to see business direction.
Robert Ellis, retired attorney, Florida

Sent from my iPad

Robert Fridge — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Fridge Affiliation: Jun. 19, 2026 The repubs always want to relax controls so the money flows their way. When it bottoms up the tax payer will yet again pick up their tab.

Robert Gundrum — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robert Gundrum Affiliation: Jun. 19, 2026 The abandonment of quarterly reporting has already been done and abandoned. Less transparency is not in the public's interest or investors interest. The real question is why and in whose interest is this being proposed? I do not support this proposed change.

Robert Hall — Jun 19, 2026
Subject: Fwd: Comment on S7-2026-15 From: Robert Hall Affiliation: Jun. 19, 2026 As a small investor relying on my investments for retiring, it is critical that I have access to timely information to make informed decisions- decisions that affect my and my family's very livelihood. This is a horrible idea, crafted to favor big business and definitely hurt Americans. Do NOT proceed with this.
Sincerely
Robert Hall

Robert Hartzheim — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Hartzheim Affiliation: Jun. 19, 2026 Keep the quarterly reporting.

Sent from my iPhone Bob

Robert Haughey — Jun 19, 2026
Subject: S7-2026-15 From: Robert Haughey Affiliation: Jun. 19, 2026 The quarterly reporting periods should remain in place. If a CEO can't sign one report every three months, they don't deserve to be a CEO.

V/r,

Bob

Robert Haughey
Ph 719-362-6284

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robert hayden — Jun 19, 2026
Subject: S7-2026-15 From: robert hayden Affiliation: Jun. 19, 2026 The quarterly reporting should remain in effect. And maybe should be required monthly and signed by the CEO and CFO under penalty of years in jail for signing false reports.
R. Hayden (victim of Enron scam)

Robert Hetzel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Hetzel Affiliation: Jun. 19, 2026 No. I am a semi-retired business professional. Our family portfolio consists of many publicly traded companies. To reduce the reporting requirement would make an already uneven playing field for the institutional investor more so. The system is not broken. I have read nothing that makes such a change necessary.

Robert Hetzel

Robert Holeman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Holeman Affiliation: Jun. 19, 2026 HOW & WHO will PROTECT The AVERAGE PATIENT -OR- The AVERAGE CITIZEN???

CORPORATIONS DON'T GIVA A **** ABOUT THE PUBLIC-AT-LARGE!

Robert Holeman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Holeman Affiliation: Jun. 19, 2026 HOW & WHO will PROTECT The AVERAGE PATIENT -OR- The AVERAGE CITIZEN?!!!

Robert Kailimai — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Kailimai Affiliation: Jun. 19, 2026 I'm not for changing the reporting schedule, timely transparency of financial standing, sheds light on true position. Allot can change in 182 days, 6 months or 1/2 a year. Accountability to investors must be timely, avoiding surprises.

Sent from my iPhone

Robert Keilbach — Jun 19, 2026
Subject: File No. S7-2026-15 From: Robert Keilbach Keep reporting honest and quarterly.

ROBERT KVAAS — Jun 19, 2026
Subject: S7-2026-15 From: ROBERT KVAAS Affiliation: Jun. 19, 2026 We need to keep top executives accountable to the rules and not cover up the real facts that they may want to hide.

Robert L Pina — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert L Pina Affiliation: Jun. 19, 2026 Holder of assets with Fidelity, E Jones, Osaic, C Schwab. Maintain the current system of quarterly updates/reports. I suspect we are already paying for this function. Perhaps by continuing the services the groups will raise fees. At this point we have the option to exit their service.

Robert

Regards,
Robt. L Piña

Robert Levin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Levin Affiliation: Jun. 19, 2026 Don't you dare stop quarterly reporting! What is wrong with you people. Those billionaires are true paragons of virtue and this will benefit them, as if they need any more handouts. DO NOT ELIMINATE QUARTERLY REPORTING. PERIOD.

Robert E. Levin, MD
Boynton Beach, FL 33437

Robert Mackie — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Mackie Affiliation: Jun. 19, 2026 The people of this country can CLEARLY SEE that the wealthy Archons are trying to take over our society and

CONTROL EVERY SINGLE ASPECT OF OUR LIVES….But, the TRUTH IS that the PEOPLE WILL NEVER GIVE IN TO LOSING THEIR FREEDOMS or THIS DEMOCRACY!

So, BRING IT ON, *****ES!…Because THIS IS WAR!!

Robert K. Mackie

Robert Medina — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Medina Affiliation: Jun. 19, 2026 I'm concerned about the lack of transparency!

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robert micallef — Jun 19, 2026
Subject: S7-2026-15 From: robert micallef Affiliation: Jun. 19, 2026 Save quarterly reporting!

Sent from my iPhone

Robert Miller — Jun 19, 2026
Subject: S7-2026-15 From: Robert Miller Affiliation: Jun. 19, 2026 I don't think it is harsh enough . Far too many CEOs go unpunished as it is and we should be cracking down on them , not encouraging them to fraud more !!!

Robert Murphy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Murphy Affiliation: Jun. 19, 2026 I will never support any individual who votes for this. Rest assured.

Yahoo Mail: Search, Organize, Conquer

Robert Nichols — Jun 19, 2026
Subject: S7-2026-15 From: Robert Nichols Affiliation: Jun. 19, 2026 I encourage the SEC to continue quarterly reports. If that is not possible, double the prison time for fraud!

Robert K. Nichols, PE
Sent from my iPad
Rknichols4@hotmail.com

Robert Norkus — Jun 19, 2026

Subject: S7-2026-15 Comment From: Robert Norkus Affiliation: Jun. 19, 2026 Accountability is paramount to transparency

Sent from Gmail Mobile

ROBERT ONESTY — Jun 19, 2026
Subject: S7-2026-15 From: ROBERT ONESTY Affiliation: Jun. 19, 2026 Do not cut the sentances in half for these criminals just because they are fellow execs.

Robert Paulson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robert Paulson Affiliation: Jun. 19, 2026 To the Securities and Exchange
your proposed rule would blindfold retail investors. quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from me
protect the individual investors - the small people who depend on this money
don't protect the heads of corporations and companies who make millions and millions of dollars so that they can make even more money
for once how about letting the little guy win and not reduce financial reporting requirements!!!

Robert Philbrook — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Philbrook Affiliation: Jun. 19, 2026 I think it should be anytime we want to know . Like companies that want to run our credit score all the time.

Robert Rakow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robert Rakow Affiliation: Jun. 19, 2026 We need to continue to require all publicly traded companies to report their financial reports quarterly.

Sent from my iPhone

Sent from my iPhone

Robert Riley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robert Riley Affiliation: Jun. 19, 2026 Hello,
The theft from retail traders by the criminal financial terrorists needs to stop.
If the SEC and other agencies know about the criminal activity but don't do anything to stop it....they are complicit and just as much an enemy of the American people as the Wall Street criminal, financial terrorists.
Stop the steal,
Robert E. Riley

Robert Santillana — Jun 19, 2026
Subject: S7-2026-15 From: Robert Santillana Affiliation: Jun. 19, 2026 As an investor, I emplore you to continue to require quarterly reports from all companies. I rely on up to date and accurate information in order to choose the companies I invest in. Changing a process that isn't broken, just creates a negative situation for individuals trying to save for retirement and other important life events.

Robert Shelby — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robert Shelby Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is ridiculous to allow the large public trading companies to stop issuing quarterly reports so the public and small stockholders can see what is happening within the company.
Please DO NOT adopt this rule Sincerely, Robert Shelby

Robert Smith — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Smith Affiliation: Jun. 19, 2026 Robert smith, retired, Ogden UT. I think it's been proven of late just how much big business and other entities try to get rich off the people they should be supporting. We need quarterly reporting to be able to see what's happening and track it. I am against changing to a longer period.

Sent from my iPhone
Robert Smith

Robert Taylor — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robert Taylor Affiliation: Jun. 19, 2026 Maintain the current reporting requirements to ensure transparency. Please don’t change to the 1955 standards.

Sent from my iPhone

Robert Thompson — Jun 19, 2026
Subject: S7-2026-15 From: Robert Thompson Affiliation: Jun. 19, 2026 keep them in prison

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robert tramell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: robert tramell Affiliation: Jun. 19, 2026 I am retired and living on Social Security and the money I get from my 1 investment I accumulated a nest egg while I was working ! The RMD from that investment pays my property and school taxes and my 6 month premium on my car insurance ! As a senior who is retired,if you take away a large percentage of my nest egg that I worked 50 years to accumulate,I could lose my home to taxes that in my opinion

should not be assessed to retired seniors over 70 years old who have worked so hard to pay off their homes ! Add a sales tax,or tax the billionaires and millionaires ! Why do the middle class always have to take the hit when the government wants to raise money instead of getting money from those who can afford to pay without hurting them at all ?Our government is built on the principle of “By the people and for the people “ ! Not by for the rich and make the people who are left pay so the rich get richer ! God help us all !

Sent from my iPad

Robert Tylinski — Jun 19, 2026
Subject: S7-2026-15 From: Robert Tylinski Affiliation: Jun. 19, 2026 Robert Tylinski. Supervisor. This will keep the CEO's honest about what there signing off on. The average person gets taken advantage of. Trying to build there retirement funds. Medicare doesn't cover everything they tell you. There are a lot of hidden costs that are not covered.
costs

Robert Tylinski — Jun 19, 2026
Subject: S7-2026-15 From: Robert Tylinski Affiliation: Jun. 19, 2026 Robert Tylinski supervisor. None of those ceos got reprimanded or had to return funds they inappropriately acquired. If the average person did that ted be in jail.

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robert westfall — Jun 19, 2026
Subject: S7-2026-15 From: robert westfall Affiliation: Jun. 19, 2026 Why shouldn't everyone be accountable for their jobs?
Work is work.
Responsible work is respectable; corruption is contemptible.
Don't hide. Don't be beneath your mother's respect.
Hold CEOs accountable and accountants and truck drivers and waiters and dishwashers and clerks and YOU

Robert Williams — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robert Williams Affiliation: Jun. 19, 2026 I am sorry but it's a hell no for me for obvious reasons. I just don't trust anyone anymore since trump, his administration and especially MAGA. the only ones making out our billionaires and corporations

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Robert Wolfram — Jun 19, 2026
Subject: S7-2026-15 From: Robert Wolfram Affiliation: Jun. 19, 2026 Keep as is.

Robert/Mary Ellen Dunlap — Jun 19, 2026
Subject: S7-2026-15 From: Robert/Mary Ellen Dunlap Affiliation: Jun. 19, 2026 Quarterly signatures

are more than reasonable. Accountability and trust in your business is everything, whether it’s turning in a $5 store receipt for reimbursement or signing multi-million quarterly reports.

Mary Ellen Dunlap
Retired from Bandera ISD
Lakehills , Texas

Sent from my iPhone

Roberta A Cutshall — Jun 19, 2026
Subject: S7-2026-15 From: Roberta A Cutshall Affiliation: Jun. 19, 2026 I entirely disagree with this attempt to weaken the existing reporting.

Roberta Green — Jun 19, 2026
Subject: S7-2026-15 From: Roberta Green Affiliation: Jun. 19, 2026 Reputable CEOs will have no problem with this rule. Case closed.
I was an employee for a healthcare company for over twenty years, therefore, I know what I'm saying.

Roberta Maddox — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roberta Maddox Affiliation: Jun. 19, 2026 Keep the current reporting. We saved our working lives for our golden years and should not lose it to billionaires and politicians who create market moves!

Roberta Malcolm — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Roberta Malcolm Affiliation: Jun. 19, 2026 Quarterly reporting is a necessity for the average investor to krep informed about their portfolio. I urge you to maintain the integrity and confidence the public has in the SEC.

Roberta Sherhag — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roberta Sherhag Affiliation: Jun. 19, 2026 That is crooked and deceitful as a business practice. Buy your stocks, invest in your companies, then hide what you do with our money. Why are you so afraid of accountability.

Roberta Williams — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Roberta Williams Affiliation: Jun. 19, 2026 This is a terrible dea! As a retired teacher, living in a fixed income with limited resources, I cannot survive if this policy is implemented. As I understand it, the value of my meager savings could fall by 30-50%. Why would you implement a policy that hurts the common people of this country? Must everything be done to ease the life of the super wealthy who don’t need any more favors from our government? This

government, that they seem to have bought and paid for, continues to stack the deck against the working people of this nation. Please reconsider this horrible decision.

Roberta

Robin Axworthy — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robin Axworthy Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

This is but another ploy by big business to save money by putting more risk and burden on the consumer--those whose business makes the money the big business relies on. I realize that not having to put out reports as often will save companies money, but it also helps hide their true condition from those whose investments power the inflated salaries of their executives. VOTE NO to this proposal.

Robin Ballenger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Ballenger Affiliation: Jun. 19, 2026 Allowing oversight is equivalent to demanding honesty for corporations. Allowing corporations skip accountability is a gateway to facilitating criminal behavior on their part. Quarterly accountability is absolutely feasible for them and the very minimum that the people should demand.

Do not change the reporting schedule.

Thank you,

Robin Ballenger
7223 Clemie Court
Boilibg Springs, SC 29316

Robin C — Jun 19, 2026
Subject: S7-2026-15 From: Robin C Affiliation: Jun. 19, 2026 All through history, when CEOs and corporations are given the opportunity to self-govern, most take the opportunity to opt for their pocket not the consumer. Quarterly should be the Gold Standard. We must continue to insist on transparency and accountability from CEOs.

Robin Comfort

"True friends become lighthouse beacons, helping us through the storms of life".
- Tom Baker

Robin Cawley — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Cawley Affiliation: Jun. 19, 2026 Hello, my name is Robin Cawley, and I am invested in the stock market. Why is it that the "powers that be" continue to take from the regular folks and give to the accredited investor type? Leave quarterly reporting alone.

Robin Chester — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Robin Chester Affiliation: Jun. 19, 2026 I want quarterly reporting of my investments.

Sent from my iPad

Robin Gebhardt — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Gebhardt Affiliation: Jun. 19, 2026 I'm a teacher,and new to investing. I rely on quarterly information to help make my decisions. I see that longer time in between reports gives an unfair advantage for corporate insiders and longer for fraud to be caught. Robin Gebhardt, Chico, California

Robin Gebhardt

Robin Gound — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Gound Affiliation: Jun. 19, 2026 Leave the reporting as is… SEC you are showing greed, grift and corruption. Be transparent.

Sent from my iPhone

Robin Leguillow — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robin Leguillow Affiliation: Jun. 19, 2026 Stop letting corporations hide what they are doing. We've had too many corporations ripping off the little folks while they hide. We don't need more Enrons. Quarterly reporting must be mandatory.

Robin Macri — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Macri Affiliation: Jun. 19, 2026 Absolutely no way should companies be able to hide their finances for six months! Why do you, Congress, keep aiding companies in the raping of American citizens?

Robin Perry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Perry Affiliation: Jun. 19, 2026 Keep investors' money safe & continue with quarterly reporting! We depend on that money during our retirement years. Don't forget the devastating fall out from Enron.
Thank you for doing the right and responsible thing for the people who entrust their hard earned money to these large corporations.

Robin Sanders — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robin Sanders Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the Quarterly Statements.

Robin Schwartz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Robin Schwartz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep reporting every quarter! Better yet, make it every second. At the rate the grift is going we need it!

Robin Stanford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Stanford Affiliation: Jun. 19, 2026 Robin Stanford Administrative Assistant 20+ Years. Manufacturing & Warehouse work 20+ Years. Leave it quarterly. I earned every dime of that and it is Mine, Not The SEC nor the Governments. LEAVE MY MONEY ALONE!!

Robin Teeters — Jun 19, 2026
Subject: S7-2026-15 Comments From: Robin Teeters Affiliation: Jun. 19, 2026 Six months is too long for a company to go without reports. I had my own company for 20 years. A great deal can change in six months. Keep people honest. Do not change the quartly reporting.

Thank You,

Robin Lynn Teeters
(813) 727-2780
rlteeters@gmail.com

Robyn — Jun 19, 2026
Subject: S7-2026-15 Comment From: Robyn Affiliation: Jun. 19, 2026 Retail investor here saving for my retirement and hopefully to have something to leave my kids. Halving financial reporting is only

good for insiders, which you know, and could be disastrous for the rest of us. While insider trading has been rampant the last year, it’s hard to understand why you want to continue to peel back requirements that provide some protection. Social security is being mismanaged and cannot be counted on for even my generation (Gen X). Now the money I’ve worked so hard to save and invest can be lost even easier in this playing field made even more unfair. Enough is enough.

Robyn Fodor

ROBYN BORGES — Jun 19, 2026
Subject: S7-2026-15 Comment From: ROBYN BORGES Affiliation: Jun. 19, 2026 Transparency is essential. My investments are not a way for me to get rich, they're likely the only funds I'll have at retirement . I can't hope that Social Security will still be operating 25 years from now and it certainly won't be enough to cover the increasing costs of living. I can't make financial decisions accordingly if reporting is cut in half. Please don't approve this.

Robyn Borges
Sales

Sent from my T-Mobile 5G Device
Get Outlook for Android

ROBYN WEEKS — Jun 19, 2026
Subject: S7-2026-15 Comments From: ROBYN WEEKS Affiliation: Jun. 19, 2026 Trump with his know it all attitude is incompetent… look at the swamp he created on the WH lawn with his I know more than anyone about pools BS. I say no everything he touch flops and is a failure . No I don’t want this leave my stuff alone .. but a great way to piss so many off .. we the people would handle him ourselves and be done with him. .. you mess with peoples money he needs many many bunkers to hide

Sent from my iPhone

ROCIO RODRIGUEZ — Jun 19, 2026
Subject: S7-2026-15 Comment From: ROCIO RODRIGUEZ Affiliation: Jun. 19, 2026 Keep the quartetly reporting, keep them honest, keep them from being dishonest.

Rod Dolin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rod Dolin Affiliation: Jun. 19, 2026 Keep quarterly reports.

Rodney Jacobs — Jun 19, 2026

Subject: S7-2026-15 Comments From: Rodney Jacobs Affiliation: Jun. 19, 2026 Keep having open open quarterly
reporting.

Rodolfo Hille G. — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rodolfo Hille G. Affiliation: Jun. 19, 2026 I don't want to be left holding the bag again! The proposed change would make that more likely. Please maintain the current quarterly rule. Thank you. < E. Randolph Hille

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Roger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roger Affiliation: Jun. 19, 2026 How about every other month. Those guys have stolen enough from us.

Roger — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Roger Affiliation: Jun. 19, 2026 Absolutely cannot afford to live if this happens. The cut in SS that is on the horizon is already going to devastate us along with all the damage the president has done to us.

ROGER BAUMGARTNER — Jun 19, 2026
Subject: S7-2026-15 From: ROGER BAUMGARTNER Affiliation: Jun. 19, 2026 This is just good bookkeeping and it keeps everyone more honest

Sent from my iPhone

Roger Beal — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Roger Beal Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
please! We are just retired and cannot have a return to 1965 semi-annual reporting! Congress and other insiders already have so much to Goode behind and this will only make it worse! Please! If our retirement funds drops 40%, I don t know what we will do. We have always been so conservative and I hate that we could learn SO little about everything we are invested in. Please Do Not change to semi annual reporting!

Roger Karr — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Roger Karr Affiliation: Jun. 19, 2026 R karr-

Public Safety Program MGMT consultant I

We in positions of public service are obligated by the tax payers money, to show transparency. We should demand and expect the same from the multi billion dollar companies who already seek and take advantage of tax and other financial reporting loopholes !

Please don’t allow this to happen!

Respectfully,
Roger

Roger Pierceall — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roger Pierceall Affiliation: Jun. 19, 2026 It is in our best interest to keep these reports quarterly so there is more transparency.
Thank you

Get Outlook for iOS

ROGER RINARD — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ROGER RINARD Affiliation: Jun. 19, 2026 Quarterly reporting is a must! Too much can happen inbetween that directly affects investors. We don’t need to backwards

Sent from my iPhone

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roger sardina — Jun 19, 2026
Subject: S7-2026-15 From: roger sardina Affiliation: Jun. 19, 2026 Keep the Corporations transparent!

Sent from my iPhone

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roland raymond — Jun 19, 2026
Subject: S7-2026-15 From: roland raymond Affiliation: Jun. 19, 2026 Keep the quarterly reports.

Rollin Kent — Jun 19, 2026
Subject: File No. S7-2026-15 From: Rollin Kent This is a terrible idea that will slash in half investors' information and only benefit sleazy companies with something to hide. Reject this proposal.

Ron Camechis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ron Camechis Affiliation: Jun. 19, 2026 I only own shares in two stocks. I am not a big player. I don't have a very large amount in the stocks. But it is a lot to me. I darn sure want to know quarterly what is happening with the
companies that I have money invested in. Ron Camechis, Shop Supervisor

Yahoo Mail: Search, Organize, Conquer

Ron Fineman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ron Fineman Affiliation: Jun. 19, 2026 Eliminating quarterly reporting would be the wrong move by SEC. I worked my whole life and I can’t afford losses at my age because CEOs are selfish. This is not the right move.

Ron Fineman
Broker #01377013
858-751-9210

RON FORSHEY — Jun 19, 2026
Subject: S7-2026-15 Comments From: RON FORSHEY Affiliation: Jun. 19, 2026 Ronald Forshey, retired engineer, I have worked for several companies and organizations. I sincerely suggest that quarterly reports change to monthly!!

RON FORTIN — Jun 19, 2026
Subject: S7-2026-15 Comment From: RON FORTIN Affiliation: Jun. 19, 2026 I believe that the current system of reporting should stay as it is, of even shortened to monthly. Thank you for your time.

Ron Lakis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ron Lakis Affiliation: Jun. 19, 2026 The current reporting time frames should remain. PERIOD.

Ron Martin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ron Martin Affiliation: Jun. 19, 2026 Why would the SEC make a change that puts the investors in a negative position? Leave the reporting time alone..

Ron Martin

Ron Mounce — Jun 19, 2026
Subject: S7-2026-15 From: Ron Mounce Affiliation: Jun. 19, 2026 No Special Favors For Lying ENRON Officials ! They have been tried and convicted and sentenced ! Now Is Not The Time To Undo What Happened After Sentencing Was Passed !!

Sent from my iPhone

Ron Paquin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ron Paquin Affiliation: Jun. 19, 2026 Please don’t let this government screw the American people more than they already have!We count on people like you to do the right thing.Please do so!

Sent from my iPhone

Ron Rodvelt — Jun 19, 2026
Subject: S7-2026-15 From: Ron Rodvelt Affiliation: Jun. 19, 2026 Quarterly reporting insures prompt and accurate information. More accountability is better for those of us who have limited insight into the details or organizations.

Ron White — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ron White Affiliation: Jun. 19, 2026 Please don’t cut the quarterly reporting. As a small investor, I find it very useful

Ron

Ronald Byers — Jun 19, 2026
Subject: S7-2026-15 From: Ronald Byers Affiliation: Jun. 19, 2026 Ronald W Byers, Colorado, it appears to me that the requirement that CEO's of public companies should not find quarterly reports an onerous burden , but rather an opportunity to demonstrate their probity and integrity.

Sent from my iPhone

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ronda haasch — Jun 19, 2026
Subject: S7-2026-15 Comment From: ronda haasch Affiliation: Jun. 19, 2026 Keep it Quarterly

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Ronda Morgan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ronda Morgan Affiliation: Jun. 19, 2026 This is not acceptable! For individuals to make decisions on their investments they need information quarterly not less. The SEC should want quarterly especially after they did not catch companies like Enron. Both my husband and I are retired and our pension depends on the investments TRS makes, I want them to have information that is current. We are now in an age with amazing access to information and with this plan the SEC is stepping back into the Stone Age.

Ronda Morgan
Retired - Texas Educator

Ronda Morgan
Rlmorgan55@gmail.com

Ronelle Dietsch — Jun 19, 2026
Subject: S7-2026-15 From: Ronelle Dietsch Affiliation: Jun. 19, 2026 Keep an emphasis on protecting the general public and ending fraud. Companies and their managment need to be held accountable for their behavior.

Ronelle Thompson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ronelle Thompson Affiliation: Jun. 19, 2026 As a retiree it is important to be able to monitor my investments to ensure my assets are safe and growing to provide the necessary income for myself and my family. Quarterly reporting should not be abandoned nor should it dictate market manipulation moves on the part of companies. It is a critical mirror into how those in charge are using the funds loaned to them by investors to help everyone.

Ronelle Thompson
Sioux Falls, SD

Ronni Yaskin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ronni Yaskin Affiliation: Jun. 19, 2026 Keep quarterly recording. Don’t hide data from those of us who need it and have the right to it.
Ronni Yaskin, President

Sent from my iPad

Ronnie — Jun 19, 2026

Subject: S7-2026-15 From: Ronnie Affiliation: Jun. 19, 2026 With the risk of business comes reward. ****, right they need to sign as stated in the law.

Ron

786.399.8734

Ronnie Shideler — Jun 19, 2026
Subject: S7-2026-15 From: Ronnie Shideler Affiliation: Jun. 19, 2026 STOP THE ROLLBACK!!!

Ron Shideler (Shyd-lur)

Ronny Hernandez — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ronny Hernandez Affiliation: Jun. 19, 2026 My name is Ronny Hernandez and I am a Software Engineer/QA Automation specialist. The rule change to reporting every 6 months would be a huge disservice to me and fellow retail investors who rely on quarterly reports to make decisions on our retirement accounts (I am self directed) as well as investment accounts. The reporting needs to remain quarterly to keep things fair for everyone and not give companies the opportunity to hide bad performance. Please keep the reporting quarterly. Thank you.

-
Ronny Hernandez

Ros A — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ros A Affiliation: Jun. 19, 2026 Rosalind Williams paralegal specialist This matters to me because I have spent over 40 years working and saving so that I could retire comfortably. With the SEC changing reporting I will constantly lose money and not find out about it until it's too late. I would have to continue working basically until I die because there would be nothing left of my savings. DO NOT CHANGE IT!

Rosa Castano — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosa Castano Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I remember the Enron Scandal, where corporate officers essentially overstated the value of their company to its employees or investors. It caused great harm to their employees who were

encouraged to invest all their monies in the company's stocks. They lost all their investment when the stock went from $90/share to about $ 0.26/share.
There was a reason the SOX act requires quarterly reports to be signed by its officers. They're held accountable..

Rosalia LiBassi — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosalia LiBassi Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: keep the quaterly reporting.

Rosalie Day — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosalie Day Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is a terrible idea. Your responsibility is to the investors. Please keep the rules as they are.

Rosanna Mason — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosanna Mason Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I oppose the proposed rule change to eliminate quarterly reporting from corporation. The role of the Commission is to monitor this information and to provide investors with needed information to make investment decisions. This change would hide corporate misdealings from its shareholders; thereby placing those investors is harms way. Further changing to a six month reporting period would decrease corporate transparency, allow corporations to hide negative financial information and lawsuits (thus allowing those in charge of the corporations to protect themselves at the cost of investors), and harming the investor while the government is urging the public to invest their money in the stock market and to save for their retirement.

Rosanna Schultz — Jun 19, 2026
Subject: S7-2026-15 From: Rosanna Schultz Affiliation: Jun. 19, 2026 Since the current system of quarterly reporting is working. it should be left intact. It was put in place to prevent future ENRON occurrences, was effective, no need to change. No need to take the cat away. We know that just gives license to the RATS to play.

As a retired person, I do not wish to see the kind of economic upheaval that a lack of oversight could engender.

Rosanna Schultz
Retired RN, MSN, CCRN, MSEd

Rose Kellam — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rose Kellam Affiliation: Jun. 19, 2026 To the Securities

and Exchange Commission:
Quarterly reports help me make more informed investment decisions. Don't do away with them.

Rose Kimsey — Jun 19, 2026
Subject: S7-2026-15 From: Rose Kimsey Affiliation: Jun. 19, 2026 Rose Kimsey retired Neeses SC
Don’t change something that is working. Hold CEOS accountable.

Sent from my iPhone

Rose Parsons — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rose Parsons Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is ridiculous! We need MORE transparency and accountability from CEOs and companies investors are trusting to provide accurate and trustworthy data!!!
I totally disagree/disapprove of changing the quarterly accountability which would make my investing basically blind!!!

Rose Rodriguez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rose Rodriguez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am writing as a retail investor who is concerned about any effort to reduce or eliminate quarterly reporting requirements for publicly traded companies.
As someone who manages my own investments, quarterly reports are one of the most important tools I have. I do not have access to private meetings with executives, expensive research services, or teams of analysts. The information contained in quarterly filings helps level the playing field and allows ordinary investors like me to make informed decisions.
When companies report every quarter, investors can see how a business is performing, whether management is delivering on its promises, and whether risks are increasing or decreasing. Without these regular updates, investors would be left waiting much longer for important information, creating more uncertainty and speculation.
I am particularly concerned that reducing reporting requirements would benefit large institutions far more than individual investors. Professional investors often have resources and access that retail investors simply do not. Public disclosures are one of the few ways that all investors can receive the same information at the same time.
The U.S. markets have earned the trust of investors around the world because of their transparency. Strong disclosure requirements help maintain that trust. While I understand that some companies may view quarterly reporting as burdensome, I believe the benefits of transparency, accountability, and investor protection far outweigh the costs.
As an investor, I want more transparency, not less. I respectfully urge the Commission to preserve quarterly reporting requirements and continue protecting the ability of retail investors to make informed decisions based on timely and reliable information.
Thank you for your consideration.
Sincerely,
Rose

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rose sacks — Jun 19, 2026
Subject: S7-2026-15 Comment From: rose sacks Affiliation: Jun. 19, 2026 Reducing the time for reporting allows companies to hide financial problems

Sent from my Galaxy

Rose Signore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rose Signore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
please do not change the quarterly filing for business. This is vital for the smaller investors that are hoping to have a nest egg for retirement. This will soften the accountability of the corporations to provide accurate accounting and would be more prohibitive for instability in market pricing and insider trading prior to being released for public retail trading. This will increase the ability for the corporations to hide issues within the company for a longer period of time. It is imperative that the quarterly reporting continues so the smaller investors have a chance to be successful in The markets as well.

Rose Sligar — Jun 19, 2026
Subject: S7-2026-15 From: Rose Sligar Affiliation: Jun. 19, 2026 Keep it Quarterly!

Rosalie Sligar

Rose Triana-Boman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rose Triana-Boman Affiliation: Jun. 19, 2026 Don't throw investors into the dark. We deserve to know what's happening with our investments in a timely manner so that we can protect ourselves, especially now when it's clear that insider trading is impacting us while benefiting the billionaires.

Rose Troyer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rose Troyer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an investor I need clear, accurate and timely information to make informed investment decisions.

Without quarterly reporting, retail investors like me are on an unlevel playing field, with no way to get timely information about public companies.

Many things can go wrong in 6 months that impact a company's future.

Current data is needed for good investment decisions.

Rose Underwood — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rose Underwood Affiliation: Jun. 19, 2026 Keeping the quarterly reporting will help all investors informed. It is hard enough in this busy world to keep on top of managing money. Also, quarterly reports promote trust.

Roseanne Rodriguez — Jun 19, 2026
Subject: S7-2026-15 From: Roseanne Rodriguez Affiliation: Jun. 19, 2026 Roseanne Rodriguez grandmother, Minister , Colorado. Quarterly makes sense and efforts to change it only serves the goal of dodging accountability. The lack of integrity and surmountable greed has contributed to weakening safeguards. What examples will be left for the next generation?

Sent from my iPhone

Rosemarie Rosell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rosemarie Rosell Affiliation: Jun. 19, 2026 Keep the reporting quarterly! The little people are suffering enough. Corporations need to stay accountable. Rosie Rosell, retired Houston TX

Rosemarie Weil — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosemarie Weil Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop 🛑 trying to mess around with our Stock Accounts!

Rosemary Brent — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rosemary Brent Affiliation: Jun. 19, 2026 We know what this is about! Keep the reporting quarterly!!!

Rosemary Denny — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Denny Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:I want to know what is happening in the market and my own investments! Enough is enough

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rosemary gaskin — Jun 19, 2026
Subject: S7-2026-15 Comments From: rosemary gaskin Affiliation: Jun. 19, 2026 History taught us something, let's not repeat it. Quarterly reports should not be an issue, it been acceptable for years. Stop the Corp. Silly and foolishness. I want quarterly reports, it isn't that complicated.

Rosemary Hall — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rosemary Hall Affiliation: Jun. 19, 2026 So the rich can get richer. Hell NO. NO NO NO

Rosemary Herbert — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Herbert Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
There must be accountability every quarter because it the right thing to do. It is individuals money and we have the right to know what is occurring with our investments!

Rosemary Hill — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Hill Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Less transparency means MORE FRAUD!! Retail investors need clear, timely information to make informed decisions.

Rosemary Snow — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Rosemary Snow Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
PLEASE. Making investment decisions is difficult enough with quarterly information. No sense waiting around while insiders are are scoring big.

Rosie DeRosa — Jun 19, 2026
Subject: S7-2026-15 From: Rosie DeRosa Affiliation: Jun. 19, 2026 QUARTLY QUARTERLY QUARTERLY NOTHING ELSE WILL BE ACCEPTABLE

Sent from my iPhone

Rosine Taylor-White — Jun 19, 2026
Subject: S7-2026-15 From: Rosine Taylor-White Affiliation: Jun. 19, 2026 Keep accountability; keep reporting quarterly!!!!
Rosine Taylor-White Assistant Principal lower level Employees are held accountable so should the oligarch's be held to those same standards!!!!

Humbly,
Rosine

ROSLYN Schlupp — Jun 19, 2026
Subject: S7-2026-15 From: ROSLYN Schlupp Affiliation: Jun. 19, 2026 It is in the best interest of the American people to keep the quarterly reporting to ensure no additional fraud is being committed. CEOs need to stay on top of the companies they work for and the high dollar salaries they earn.

Sent via the Samsung Galaxy A52 5G, an AT&T 5G smartphone
Get Outlook for Android

Ross Thompson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ross Thompson Affiliation: Jun. 19, 2026 There is no good reason to change reporting rules that have supported a robust market for decades. I urge you to abandon plans to reduce the frequency of reporting and stay with the status quo.

Ross Thompson, recently retired in Illinois.

Sent from my iPhone

Rosy Garza Zavala — Jun 19, 2026
Subject: S7-2026-15 Comments From: Rosy Garza Zavala Affiliation: Jun. 19, 2026 Dear [Recipient Name],

I am writing to express my support for maintaining the current quarterly reporting requirement.

Regular reporting is essential for ensuring company transparency regarding internal operations. Keeping this rule in place will help maintain the necessary oversight and accountability.

Best regards,

Rosy Garza Zavala

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rowekq — Jun 19, 2026
Subject: S7-2026-15 Comments From: rowekq Affiliation: Jun. 19, 2026 Semi-annual reporting?

Absolutely not! For all the talk about transparency this is its opposite. All of us who invest have a right to full and regular disclosure. Kathleen Rowe, CIO retired.

Sent from my Galaxy

Roxane Chan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Roxane Chan Affiliation: Jun. 19, 2026 As a newly retired person, my stock portfolio is my only source of support. I must be able to make timely decisions to be able to support myself as I age. Stock reports are critical for accurate decisions that keep me off of government support programs. I do not want the end of my life to be spent in a Medicaid nursing home.
Roxane Raffin Chan RN PhD

Peace Out

Roxanne Jackson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Roxanne Jackson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As an inexperienced investor, being up to data on reports, and market trends is very important, 6 months is too long to keep track of changing trends and information, thank you

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Roxanne Magana — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roxanne Magana Affiliation: Jun. 19, 2026 Must be done for accountability

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Roxanne Nay — Jun 19, 2026
Subject: S7-2026-15 Comments From: Roxanne Nay Affiliation: Jun. 19, 2026 Roxanne Nay retired. I feel this is a very bad idea. Most of my retirement funds are linked to the stock market. Not knowing what is going on puts individuals funds at risk and at a disadvantage to those who do know in the companies
It doesn't save money and in this day and age of instead info because of technology there is no excuse for this except to help those who are trying to cheat the system.

Roxi Marvin — Jun 19, 2026

Subject: S7-2026-15 Comment From: Roxi Marvin Affiliation: Jun. 19, 2026 Accountability matters, transparency is the only way to hold companies accountable. Look at Aqua Virginia for example. They have asked for large price increases of over 22% year after year with little to very little infrastructure improvement they claim it is to support. Water quality has declined in the 6 years we've been customers. Following the money is how the customer and SCC can have the transparency to fix these types of issues. Keep transparency, keep accountability. Protect customers and our communities. Data centers, big pharma and big power must have transparency because of the direct harm to our environment.

Roxy Belew — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roxy Belew Affiliation: Jun. 19, 2026 If we are investing then we have a right to know how our investments are doing! Not 6 months or year. We should be able to look at it daily!

Sent from my iPhone

Roxy Ruiz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Roxy Ruiz Affiliation: Jun. 19, 2026 It's not right.

Sent from my iPhone

Rrevanrr — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Rrevanrr Affiliation: Jun. 19, 2026 Rachel Rudich here, musician and teacher, close to retirement. If you disband quarterly reporting, retirement accounts for millions of hardworking people will shrink. Please do not go back to a system that didn't work. Continue quarterly reporting!!

Sent from my iPhone

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rtwilder — Jun 19, 2026
Subject: S7-2026-15 Comment From: rtwilder Affiliation: Jun. 19, 2026 Absolutely NO benefit to investors, who keep stock alive.

Sent from my iPhone

Ruby Desjarlais — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ruby Desjarlais Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Don't hide anything from the public. It's your responsibility and if you're not going to do the job then how do you expect investors to invest in the company without knowing what or how the business is doing. I for one would not invest in anything like that.

Rudy Herschberger — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rudy Herschberger Affiliation: Jun. 19, 2026 I oppose reducing public company reporting from quarterly to semiannual. Quarterly reporting provides investors with timely information, promotes transparency, and supports fair and efficient markets. As a younger person, I am fighting desperately to create and maintain a retirement account and I believe quarterly reporting is imperative to that and semi annual reporting will only hurt the ordinary investor like myself and many others.
I strongly encourage the SEC to maintain the current reporting requirements.

Thank you,

Rudy Herschberger
Certified Nuclear Medicine Technologist

Rudy Prutzer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rudy Prutzer Affiliation: Jun. 19, 2026 Please stop figuring out ways to deceive the small American investors. By deregulating more and more of the financial reporting by corporations you are losing the confidence of the American people. William Prutzer, retired.

Ruggero Pintus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ruggero Pintus Affiliation: Jun. 19, 2026 To long time is not good for us

Yahoo Mail: Search, Organize, Conquer

Russ Ruby — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Russ Ruby Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need MORE transparency not LESS. This will hurt retail investors (citizens who pay for everything) by sheltering company insiders trading activities.
By the people
For the people.

Wake up

Russell Buckbee — Jun 19, 2026
Subject: S7-2026-15 Comments From: Russell Buckbee Affiliation: Jun. 19, 2026 Keep quarterly

repoting

Sent from my iPhone

Russell Buikema — Jun 19, 2026
Subject: S7-2026-15 Comments From: Russell Buikema Affiliation: Jun. 19, 2026 There's a good reason for the quarterly system. Companies must be held accountable to all their stock holders, not just those executive stock holders at the top with inside information. The present system helps avoid widespread abuse and manipulation and should remain in place for the good of everyone. Removing this safeguard only benefits the greedy and corrupt.

Russell Crosby — Jun 19, 2026
Subject: S7-2026-15 Comments From: Russell Crosby Affiliation: Jun. 19, 2026 Please keep reporting quarterly. More information rather than less is always more beneficial to investors. I am a retired short line railroad manager and could never get too much information, both operational and financial, in order to manage business. Now that I am retired I want to know about my investments often as possible. Thank you. Russell Crosby

Sent from my iPhone

Russell Hudson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Russell Hudson Affiliation: Jun. 19, 2026 Keep it the way it is we have had to many changes with negative effects for the majority of Americans. this administration has shown that it doesn't have any foresight for the future of this country. The greed is to wide spread for this type of change. The rules were put in place because people ere greedy then and they have not shown any changes. Especially under this administration.

Russell LeClair — Jun 19, 2026
Subject: S7-2026-15 Comments From: Russell LeClair Affiliation: Jun. 19, 2026 It should be daily reporting

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Russell Sette — Jun 19, 2026
Subject: S7-2026-15 From: Russell Sette Affiliation: Jun. 19, 2026 There is no sound reason to reduce reporting schedule for major corporations, In fact they should be reporting monthly!
Russell Sette

Rusty Cieplak — Jun 19, 2026
Subject: S7-2026-15 From: Rusty Cieplak Affiliation: Jun. 19, 2026 Keep quarterly reports.

Yahoo Mail: Search, Organize, Conquer

RUSTY PINCKNEY — Jun 19, 2026
Subject: S7-2026-15 Comments From: RUSTY PINCKNEY Affiliation: Jun. 19, 2026 From Arizona, Retired Manager: By implementing this ill advised plan, you pass along the error of corporations onto the pocket books of the consumer.

Sent from AT&T Yahoo Mail on Android

Rusty Williamson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Rusty Williamson Affiliation: Jun. 19, 2026 Quarterly reporting needs to continue as it has for decades.
This change would marginalize the individual investor.

Sent from my iPad

Rusty Williamson
307 Whilden St.
Mt. Pleasant SC, 29464
843-860-9367
****
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If you have received this e-mail in error, please notify the sender
immediately by return e-mail and delete it from your computer.
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Ruth Autin — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ruth Autin Affiliation: Jun. 19, 2026 Retain the Quartery reports by
companies.

Ruth Decker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ruth Decker Affiliation: Jun. 19, 2026 Please keep the quarterly reporting system. It would be best for individual investors. Please say no to the big money. The SEC is supposed to protect us so, DO IT!

Ruth Decker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ruth Decker Affiliation: Jun. 19, 2026 Please keep the

quarterly reporting system. It would be best for individual investors. Please say no to the big money. The SEC is supposed to protect us so, DO IT! Bruce Decker, retired Logan IA

Ruth Dickson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ruth Dickson Affiliation: Jun. 19, 2026 You've got to be kidding me, just a continuation of more hiding stats from the people. Stop acting like the elite matter more. Thank you for your consideration of my opinion. Ruth Dickson Port
Washington Ohio

Yahoo Mail: Search, Organize, Conquer

Ruth Farrell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Farrell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

WE NEED TO KNOW WHERE, WHEN, WHAT, HOW ARE MONIES ARE HANDLED ROUTINELY.
WE NEED TO KNOW WHO'S ON OUR SIDE!
Ruth Farrell

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ruth farrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: ruth farrell Affiliation: Jun. 19, 2026 Ruth Farrell, retired nurse, needs to keep track of funds to live.

Ruth King — Jun 19, 2026
Subject: S7-2026-15 From: Ruth King Affiliation: Jun. 19, 2026 Inside trading? First on your list should be trump and most of his family...STOP ALLOWING BILLIONAIRES TO STEAL FROM THE POOR (ME!)
QUARTER REPORTS SHOULD NEVER STOP EVER !!!!

Ruth Merchant — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Merchant Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The rule is good for rich people!!!! It's very bad and unfair for the majority of US citizens!!!
Make the Securities & Exchange fair for everyone!
Ruth E Merchant,
435 N 4th St, Forest City, IA 50436

Ruth Robertson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ruth Robertson Affiliation: Jun. 19, 2026 History shows the big losses with semu annual reporting. WHY would you risk that again? I'm 82 and hope my

investments will last til I go to my Lord. If the value of those investments drops by one-third I fear I not have enough money to live out my years. I am, obviously
retired, a widow, live alone
in senior housing in the Milwaukee Wisconsin suburbs. Please do not make this change, please!
My name is Ruth Ann Robertson.

Ruth Santiago — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Santiago Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop this unnecessary change of rules. Do not let them take over. There's a reason those rules are in place and you know what they are. Be brave. Do the right thing.

Ruth Tamulonis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ruth Tamulonis Affiliation: Jun. 19, 2026 Keep the quarterly reports. To lessen the chance for fraud and other issues, keep a close watch on this.

Thanks, Ruth Tamulonis
Sent from my iPhone

Ruth Uhl — Jun 19, 2026
Subject: S7-2026-15 From: Ruth Uhl Affiliation: Jun. 19, 2026 Keep quarterly reports!!!!

Ruth Uhl

Ruthann — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ruthann Affiliation: Jun. 19, 2026 I prefer the status quo which is to report quarterly. As an investor, I deserve to keep an eye on my savings in a timely manner. Don't fix it if it's not broken!
RuthAnn Montes
973. S. Easy Street
Sebastian. FL 32958

Ryan Bermel none — Jun 19, 2026
Subject: File No. S7-2026-15 From: Ryan Bermel As a retail investor who relies on quarterly reports to inform my investing decision, I am vehemently opposed to this rule change. I regularly use quarterly reports to determine my investing strategies and stock picking, and moving to semi annual reporting will significantly hamper my information, results in stale and incorrect prices of stocks being maintained for longer, lack of investor confidence in positions and the market as a whole, and more ability by companies to manipulate the data and hide potentially negative news and troubles until it is too late. The market these days with the increased ability from technology used by companies to hide issues and distort value demands the need for more transparency, not less. At a time when uncertainty is high and turmoil is everywhere, it is completely unacceptable to be making markets

more obscure.

Ryan Bottorff — Jun 19, 2026
Subject: S7-2026-15 From: Ryan Bottorff Affiliation: Jun. 19, 2026 Since it's not going to be realistic to make stock markets illegal any time soon the very least the public deserves is frequent reporting to support accountability. In fact rather than reduce reporting let's make it bi-weekly.

Ryan Jenkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ryan Jenkins Affiliation: Jun. 19, 2026 This cannot happen. It puts the fox in charge on the hen house.

Ryan Jenkins

Ryan McKinney — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Ryan McKinney Affiliation: Jun. 19, 2026 Ryan Mckinney. Technician. Tn. I have spent 31 years investing in companies. I deserve to have as much transparency as possible

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Ryan Ng — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ryan Ng Affiliation: Jun. 19, 2026 Ryan
USPS City Carrier

With current technology it is easier than ever to provide information and transparency. Changing reporting to only twice a year puts individual investors at an even greater disadvantage compared to institutional ones and will erode consumer confidence in the stock market.

Thank you,

Ryan

S G — Jun 19, 2026
Subject: S7-2026-15 Comment From: S G Affiliation: Jun. 19, 2026 Hello,

I oppose changing the reporting requirements for public companies from quarterly to semiannually. This is bad for investors. It provides less transparency and less timely information to investors and the public. The SEC's role is to protect investors, not actively work against them. Please do not change the requirements.

Spencer Garrity, CPA
Tax Advisor

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Spencer Garrity

S Ryan — Jun 19, 2026
Subject: S7-2026-15 From: S Ryan Affiliation: Jun. 19, 2026 I am writing to register my objections to the proposed rule change with respect to quarterly reporting of corporate financials. This rule has provided transparency and accountability, with personal consequences for CEOs who publish inaccurate data. This was positive progress in curbing fraud and providing investors and the market with reliable data with which to make informed decisions.

The arguments for the proposed change do not stand up. The potential savings in time and cost are negligible compared to the value of reliable and timely information. And indeed since corporations will still have the ongoing costs of maintaining their books, the only savings is the actual cost of the report. Other places where this change has been made such as the EU, Singapore, and the UK, are reconsidering the change. There, the semi-annual reporting has resulted in decreased quality of disclosures and allowed fraud to continue for longer, at a high cost in both investor's funds and trust in the market.

The only reason to make this change is to allow unscrupulous executives more latitude to commit fraud. The SEC's mandate to protect investors, and maintain fair, orderly, and efficient markets stands in clear opposition to this proposed rule change.

I urge the SEC to refrain from this rule change and protect both investors and the market.

Dr. Susan Ryan
Oakland CA

S. Hanselman — Jun 19, 2026
Subject: S7-2026-15 Comments From: S. Hanselman Affiliation: Jun. 19, 2026 Please do not do this, as it is very unfair! There really is no upside to doing this, aside from harming retail investors (that seems to be your goal). You can do better! You're supposed to be regulators.

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s1a2s5s7y — Jun 19, 2026
Subject: Changing Corporate Reporting From: s1a2s5s7y Affiliation: Jun. 19, 2026 Please listen to investors, keep corporations reporting quarterly. I base my investing on these quarterly reports.

Sue Thiel
Maumee, OH

Sabina Swift — Jun 19, 2026

Subject: S7-2026-15 Comments From: Sabina Swift Affiliation: Jun. 19, 2026 SEC, I prefer to receive quarterly reporting on my investments as has been done!

Sent from my iPhone

Sabrina & Shane — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sabrina & Shane Affiliation: Jun. 19, 2026 We need these open equally to all.

Sabrina Tissot

Sage wolfe — Jun 19, 2026
Subject: S7-2026-15 From: Sage wolfe Affiliation: Jun. 19, 2026 I am a proud American citizen proud Floridian who stands against corruption. These sec quarterly signatures were required in the first place is because when they didn't have that accountability, companies corporations etc absolutely lied omitted and withheld their financial information. We need quarterly signatures and reports and consequences for not following that it is too easy for the rich and powerful to be corrupt hide their money get federal money when they didn't need it and even get forgiven for taking loans they didn't need! No one else gets that kind of privilege or lack of accountability when it comes to money profits taxes and more. With the way our country is going now, where the common people are fodder for the rich, foreign interests control our policies and politicians, and the president is enriching himself off of the presidency which is illegal according to the emoluments clause in the constitution, fighting corruption and holding the rich and powerful accountable is more important than ever!

Sahar Humayun — Jun 19, 2026
Subject: S7-2026-15 From: Sahar Humayun Affiliation: Jun. 19, 2026 It's our money, whether through retail investing or through hedge funds and retirement portfolios. We demand they provide us with quarterly reporting.

I find it disingenuous, that these investment funds use common folks' money to influence decisions that go against common folks' interest. It's time to pull the rug from under these corrupt entities, not the other way around. The American people are already footing the bill for too many corrupt endeavors around the world; this should not be another one added to the list.

Please reconsider.

Sahar Humayun
Finance Manager
Irving, Texas

Sailing Unexpected Pleasure — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sailing Unexpected Pleasure Affiliation: Jun. 19, 2026 If you're not going to side to protect the American public from grifters that will use this and who would take advantage of this, you should not be in office. Please understand our country was built with people of integrity. Now I am looking at you.
do you have the integrity to be the protector you swore an oath to be or are you another grifter please protect our market and our countries integrity

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Sailing Unexpected Pleasure — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sailing Unexpected Pleasure Affiliation: Jun. 19, 2026 If you're not going to side to protect the American public from grifters like this, who would take advantage of this, you should not be in office. Please understand our country was built with people of integrity. Now I am looking at you.
do you have the integrity to be the protector you wore an oath to be or are you another grifter please protect our market and our countries integrity

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Sali Seydel Mounce — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sali Seydel Mounce Affiliation: Jun. 19, 2026 I believe Americans are already kept from so much information, which in the past has been devastating. Do not make it easier on companies who already work to hide important information from us. KEEP THEM REPORTING AS OFTEN AS POSSIBLE--AT LEAST QUARTERLY!
Sali Seydel Mounce
Retired From Higher Education

Sallie Loos — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sallie Loos Affiliation: Jun. 19, 2026 keep reporting quarterly or better yet go to bimonthly !

Sally Amaral — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sally Amaral Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This is a bad idea for small investors ...Like me! Might be okay for the big investors that have millions in the market, but this doesn't work for others. Please keep the Every Day investor in mind and NOT just the Millionaires...for once!!

Sally Archer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sally Archer Affiliation: Jun. 19, 2026 Stop with the crazy! Leave us our transparency. Quit giving the advantage to billionaires.

Sally Augden — Jun 19, 2026

Subject: S7-2026-15 Comment From: Sally Augden Affiliation: Jun. 19, 2026 Transparency for government and private entities alike.

Sally Augden
4482 Quitman Street
Denver CO 80212

Sent from my iPhone

Sally Davidson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sally Davidson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please continue quarterly reports!
This proposal will keep us from having information we need.

Sally Fleming — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sally Fleming Affiliation: Jun. 19, 2026 This is a very bad idea. Companies will take advantage of this. Why should we wait 6 months more to find out what going on? We can only guess what the next move is - total obscurity. NO

Sally W. Fleming
85 Osprey Lane
Lee, NH 03861
Cell/text 859-324-1676

Sally Gallagher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sally Gallagher Affiliation: Jun. 19, 2026 Keep quarterly reports. If you don't want to hemhorrage money then keep the reports quarterly. I can't believe this is even being discussed.

Sally Gillenson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sally Gillenson Affiliation: Jun. 19, 2026 SEC - Keep the quarterly reporting !!!

Sent from my iPhone

Sally Holsonback — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sally Holsonback Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

Small investors rely on quarterly information. Taking this away would be a greatly affect their ability to invest wisely.
Please keep the quarterly reports,

Sally Jeffreys — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sally Jeffreys Affiliation: Jun. 19, 2026 Keep the quarterly reporting. Remember Enron. We need more checks and balances not less.
Sal Jeffreys, Teacher in Pa College Lab school

Sent from my iPhone

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sally may — Jun 19, 2026
Subject: S7-2026-15 Comment From: sally may Affiliation: Jun. 19, 2026 Sally, delivery driver and single mom. I am struggling to provide for my children who have depression, anxiety, PTSD. We need to hold these companies accountable to ensure fair pricing and
transparency on there business. I can tell you from my experience at retail stores that they already inflate pricing now. Hardware store they made 50% profit off of most of the things needed to improve or repair you house. The nails, screws, and tools needed
were marked to a 50+% profit. That was in 2014 -2019.

Yahoo Mail: Search, Organize, Conquer

Sally Morgan-welch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sally Morgan-welch Affiliation: Jun. 19, 2026
TRANSPARENCY ON QUARTERLY BASIS INSURES MORE ACCOUNTABOLITY AND PROTECTS INVESTORS .
THAT IS SEC JOB ?

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sally moses — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: sally moses Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Reporting is crucial for oversight. All businesses should uphold the current rule of regular factual reporting.

Sally Pozzi — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sally Pozzi Affiliation: Jun. 19, 2026 Sally Clark Pozzi. I am a retired New Jersey public school teacher. I am tired of and disgusted by this administration's never-ending barrage of actions taken to steal our money for its own gain and that of its wealthy and powerful donors. Make it stop!!

Sally Stang — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sally Stang Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please don't mess with our country!! We have been screwed enough. Keep the report as they were please. It we and many we know will be putting our monet elsewhere

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Sally Taylor — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sally Taylor Affiliation: Jun. 19, 2026 Keep quarterly reports coming! It keeps honest companies honest and makes it much harder for dishonest companies to pull the wool over the average American investor. STaylor, Weber State University, MBA department

Sent from my iPhone

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sallyalderman — Jun 19, 2026
Subject: S7-2026-15 Comments From: sallyalderman Affiliation: Jun. 19, 2026 The more open, the policies are the less chances of corruption. I'm retired and depend on my investments and social security. So I want to see where the money goes and not liking it being a secret. Geneva Alderman

Sent from my Galaxy

Sallyann M. Bowman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sallyann M. Bowman Affiliation: Jun. 19, 2026 As a retiree, it’s hard enough to keep up with interest/ pension income. Six month is too long to wait before re-budgeting! Keep the quarterly reports!

Sent from my iPad

Sam Bell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sam Bell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Removing quarterly filing requirements aids only those seeking obsfucation and obscurity while leaving individuals and investors holding the bag on whatever poor performance and choices inside actors want to foist onto them.
Don't help build corporations a path to less oversight, less information, and less honesty. What possible benefit does a pathetically small savings in accounting serve to the larger market? None. Protect the system not the intrests of insiders.

Sam Bernstein — Jun 19, 2026
Subject: S7-2026-15 From: Sam Bernstein Affiliation: Jun. 19, 2026 Keep the rules as is. No change to quarterly reporting.

Sam Henderson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sam Henderson Affiliation: Jun. 19, 2026 Sam Henderson, retired. I've been a small investor my whole adult life. Quarterly reporting gives middle class investors greater clarity in decision making and confidence in more transparent, regulated markets.

In an environment of increasing insider trading, a 6 month reporting requirement gives institutional and big money investors an unfair advantage.

Sent from my iPad

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sam schklar — Jun 19, 2026
Subject: Comment on S7-2026-15 From: sam schklar Affiliation: Jun. 19, 2026 Donna Schklar, Retired, Tennessee

Please continue to provide quarterly financial reporting. I depend on my investments to supplement my social security and having quarterly reporting allows me to stay on top of these investments.

Sent from my iPhone

Sam Wilson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sam Wilson Affiliation: Jun. 19, 2026 My name is Sam I'm a teacher. Quarterly reporting must continue to stay around so Americans can understand what their finances truly look like year round.

Sent from my iPhone

Samantha Claar — Jun 19, 2026
Subject: S7-2026-15 Comments From: Samantha Claar Affiliation: Jun. 19, 2026 Are you nuts? We need every single amount of transparency available. As often as possible!

Sent from my iPhone

Samaria Chicas — Jun 19, 2026
Subject: File No. S7-2026-15 From: Samaria Chicas We should keep the quarterly frequency for earnings results. The transparency of quarterly reporting is what I rely on to make decisions that

affect my retirement funds. Changing the frequency would introduce longer gaps that give corporate insiders an unfair advantage. So much changes in even just one month that can have long term repercussions; the savings to companies aren't worth the cost.

Sami Lees — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sami Lees Affiliation: Jun. 19, 2026 Please do not change the
quarterly reporting period from 3 months to 6 months. We need this information on a timely basis. Thank you. Sandra Phipps Lees

Sam (Sandra) Phipps Lees
440.343.2826

Sami Lees — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sami Lees Affiliation: Jun. 19, 2026 Please do not change the SEC
quarterly reporting period from 3 months to 6 months. We need this information on a timely basis. Thank you.
Sandra Phipps Lees

Samuel Cannon — Jun 19, 2026
Subject: S7-2026-15 Comment From: Samuel Cannon Affiliation: Jun. 19, 2026 samuel sannon. owner

Sent from my iPad

Sandee Neal — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandee Neal Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports. Why are you trying to change something that works!?

Sandi Bauer — Jun 19, 2026
Subject: S7-2026-15 From: Sandi Bauer Affiliation: Jun. 19, 2026 Please keep this rule as is...they need to report quarterly to keep us up to date! We need the information and they need to be transparent!

Sandi Berman — Jun 19, 2026
Subject: S7-2026-15 From: Sandi Berman Affiliation: Jun. 19, 2026 I knew a secretary who lost 40

years of savings. DON'T let it happen again.
Sandi B.

Sandi B., happily retired

Sandi Rummel — Jun 19, 2026
Subject: S7-2026-15 From: Sandi Rummel Affiliation: Jun. 19, 2026 Rules are in place for a reason. No changes!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sandie Greene — Jun 19, 2026
Subject: S7-2026-15 From: Sandie Greene Affiliation: Jun. 19, 2026 You cannot change this

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Sandra Adcock Public — Jun 19, 2026
Subject: File No. S7-2026-15 From: Sandra Adcock This is not good. Investors need to be able to assess the situation the company via on from information.

Sandra Armstrong — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sandra Armstrong Affiliation: Jun. 19, 2026 We need to keep the current quarterly reporting policy in place to protect the public.
Sandra Armstrong, Retired

Sandra Beukema — Jun 19, 2026
Subject: S7-2026-15 From: Sandra Beukema Affiliation: Jun. 19, 2026 Maintain quarterly reporting. No one is above the law and removing or weakening the process will open the door again for the criminal activity. Please don’t give them another opportunity to destroy our environment to line their greedy pockets. Thank you for reading. SandraBeukema retired. Glendale, AZ

Sandra Capasso — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sandra Capasso Affiliation: Jun. 19, 2026 I am elderly, not a millionaire, but would like to keep an eye on my investments quarterly. DO NOT CHANGE REPORTING!

Sandra Capasso
40 Cooper Pl
Harrington Park , NJ. 07640

Sent from my iPhone

Sandra Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Stop favoring the rich. We want quarterly reporting!

Sandra Garren — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sandra Garren Affiliation: Jun. 19, 2026 Sandra Garren, retired
Peachtree City Georgia
I am 79 years old and I can't afford to lose any of my savings.

Sandra Hodgson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sandra Hodgson Affiliation: Jun. 19, 2026 Sandra Hodgson/ Sr Payroll Specialist. I see the lack of quarterly reporting as an open invitation to lies and deception. If they are not trying to hide something, then they should have no problem continuing to report quarterly: Business as usual.

Sandra Hosley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandra Hosley Affiliation: Jun. 19, 2026 We do not trust corporations this much. Your job is not to make life easier for them, but to protect us from their greed. KEEP THE QUARTERLY REPORTING SO THAT THEY HAVE LESS TIME TO SCHEME. Forget about their whining...they'll be okay.

Sandra Huston — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sandra Huston Affiliation: Jun. 19, 2026 Keep the quarterly disclosures.

Sent from my iPhone

Sandra L Kosidowski — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandra L Kosidowski Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We the people need MORE information in current time, NOT LESS

Sandra Lewus — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Lewus Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This requirement needs to stay right where it is. Unless humanity has made a huge shift, we need these safeguards for protection in place. Otherwise, what safeguard is there from those that would try to hide, or not responsibly report, the timely oversight of other people's investment. How would they know in their investments were in jeopardy?

Sandra Lodico — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Lodico Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Communication builds trust. Please do not communicate less.

Sandra Miller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sandra Miller Affiliation: Jun. 19, 2026 I am a young retiree, completely reliant on investments,
that I've worked hard and sacrificed for. It's essential to have quarterly reporting, in order to make accurate trading decisions. Optional semi-annual reporting is preposterous. Companies with any type of financial hiccup will use it to hide volatility for as long as possible, while giving insiders 6 whole months to trade. The risk to the average investor, compared to the tiny extra profit for companies, is way too high. Other countries, who have done this are now considering a reverse course, due to the damage it has been creating. Please do not entertain re-enacting this rule again.
Thank You for this opportunity to express my concerns,
Gina Oesterle

Sandra Petersen Kimble — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandra Petersen Kimble Affiliation: Jun. 19, 2026 Sounds like a scam. Just stop.

Sandra Peterson — Jun 19, 2026
Subject: S7-2026-15 From: Sandra Peterson Affiliation: Jun. 19, 2026 I support quarterly reporting. My investments need to be protected with CEOs reporting quarterly.
Sandra Peterson, Retired, Bel Aire, KS

Sandra Schroeder — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Schroeder Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: As retired seniors we need to access our investments as we don't keep enough in our checking to handle emergency situations(things like hot water heaters, a failed fridge, etc.) We need to know where we stand financially, as markets change, so we can address how to handle those situations in an adequate manner. No being aware of changing

investments puts a strain on our ability to make wise decisions. We invested with the promise of transparency, so moving to every six months does not assure that.

Sandra Stone — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandra Stone Affiliation: Jun. 19, 2026 Keep it Quarterly. Sandra Stone

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Sandra Stone — Jun 19, 2026
Subject: S7-2026-15 From: Sandra Stone Affiliation: Jun. 19, 2026 Keep Quarterly Reports. Sandra Stone 👏🏻🥰

Sandra Torres Restrepo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandra Torres Restrepo Affiliation: Jun. 19, 2026 The government's fundamental responsibility is to serve all its citizens — not just the privileged few. When policies are designed to concentrate wealth at the top, enable corruption, and silence the voices of ordinary people, government fails its most basic obligation. Government must be a shield for the people, not a tool for the few.

Sandra Yaste — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sandra Yaste Affiliation: Jun. 19, 2026 Based on historical results it seems that changing to semi-annual reporting will result in less information for the individual investor and valuations will fall. Look at the results in other
countries with semi-annual reporting, smaller valuations. Like the old saying- If it ain't broken don't fix it. Sandra Yaste, CPA, MBA Ret.

Yahoo Mail: Search, Organize, Conquer

Sandy Alstadt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandy Alstadt Affiliation: Jun. 19, 2026 Do not allow this to happen. Average Americans will loose savings and corporations will become more corrupt!

Sandy Alstadt
501-831-3547

Sandy Gass — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandy Gass Affiliation: Jun. 19, 2026 MAINTAIN THE QUARTERLY REPORTING!
ONLY "SCAMMERS" LIKE TO HIDE THE TRUTH! DON'T BE SCAMMERS!
QUARTERLY REPORTING IS A MUST! SUBMITTED BY: SANDY GASS SCOOTERG09@GMAIL.COM

Sandy Nelson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sandy Nelson Affiliation: Jun. 19, 2026 More transparency not less!!!!!!!!!

Sandy Rader — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandy Rader Affiliation: Jun. 19, 2026 My husband and I have work very hard to save for our retirement. According to the data we have read changing it to ev ry 6 months would be catastrophic for everyone. Leave it quarterly!!!!
Alan and Sandy Rader

Sandy Rozum — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandy Rozum Affiliation: Jun. 19, 2026 Smaller investors like me depend on quarterly reporting in order to make sound investment decisions. I'm a senior and need income from my investments to live on. Don't keep us in the dark.

Get Outlook for iOS

Sandy Staats — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sandy Staats Affiliation: Jun. 19, 2026 No hiding!! Government is of, by and for the people. Companies need to keep reporting quarterly. It keeps them honest

Sent from my T-Mobile 5G Device
Get Outlook for Android

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sandy.veltri — Jun 19, 2026
Subject: S7-2026-15 Comments From: sandy.veltri Affiliation: Jun. 19, 2026 NO! As a retired individual who depends on my retirement from investments from my company's stock portfolio, I do not want these companies to hide their financials. Please do not allow this.

Sandy Veltri

Sent from my iPad

Sanford Pliskin — Jun 19, 2026

Subject: File No. S7-2026-15 From: Sanford Pliskin Save quarterly SEC reporting. Protect the public, not the Enrons!

Sani Phor — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sani Phor Affiliation: Jun. 19, 2026 Quarterly or monthly those are the only two choices really. If there is nothing to hide there would not ne an option of any other option of a longer length. You see how the market responds if earning ate higher or lower. Why put so much at risk to wait longer. Quarterly report's have been used as a benchmark for years. This this tried and tested have kept us stable as possible.

Sara — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sara Affiliation: Jun. 19, 2026 We need to keep the quarterly reporting.Because it keeps people more honest. We need to keep as much transparency as possible. So I say no to the six months, and yes to keeping this quarterly. And baby more work on the companies, but it's a better practice.

Sara Brazil — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sara Brazil Affiliation: Jun. 19, 2026 Please continue quarterly reporting. Our retirement savings already benefit Financial companies through, they will stay rich! Please hold companies accountable for transgressions by allowing quarterly reports.

Sent from my iPhone

Sara Lambert — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sara Lambert Affiliation: Jun. 19, 2026 My name is Sara Smith. I am a retired RN in Wisconsin who relies on deposits from my retirement account. The Quarterly reporting needs to continue, or a lot of retired older people will go bankrupt.

Sara Skinner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sara Skinner Affiliation: Jun. 19, 2026 Quarterly reporting keeps businesses transparent. They cannot hide bad results, flawed business decisions or failures of leadership hoping another quarter will fix things. My career has been in corporate finance. If a company wants investors to purchase shares and become owners, they have a fiduciary obligation to inform said owners. Market results support the value in companies which do quarterly reporting on a global basis.

Do not move us back in time to a place where market returns were lower and reporting was less frequent.

Sara Skinner

Sent from my iPhone

Sara Torrey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sara Torrey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting makes much more sense to provide accurate and timely information to investors. As we have seen in the current market, a lot can change within a very short period of time. And in the era of many more people investing in the market through their retirement plans, it is important that they can access timely, accurate information about the stocks that are held in their retirement plans, be it through a mutual fund or directly. We do not need to go backward with regard to transparency on what is happening with our investments. Please retain the quarterly reporting.
Thank you.
Sara Torrey

Sara Torrey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sara Torrey Affiliation: Jun. 19, 2026 As a retireee living in Galway, NY, it is extremely important to me to be able to know that the info I am using to make investment decisions is as timely as possible. We have seen this year how rapidly market valuations can fluctuate: stretching out the period for companies to report would not help the average investor - and someone like myself who worries about retirement funds - to make well-informed decisions about investments. quarterly reporting is also in keeping with the absolute need for as much transparency about a company as possible. Please do not go backward; keep the quarterly reporting requirement.
Thank you.
Sara Torrey, Galway, NY

Sara Walsh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sara Walsh Affiliation: Jun. 19, 2026 This proposal does nothing for the consumer, and only allows corporations to avoid meaningful accountability. Too much can happen in six months; quarterly is the best compromise between convenience and transparency.

Sara Walsh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sara Walsh Affiliation: Jun. 19, 2026 This proposal does nothing for the consumer, and only allows corporations to avoid meaningful accountability. Too much can happen in six months; quarterly is the best compromise between convenience and transparency. I urge you to keep the quaarterly reporting rule.

Thank you,
Sara Walsh
PO Box 373
Augusta, MT 59410

Sara Walsh
swalsh@3rivers.net
406-562-3832 (Augusta)
406-799-5202 (Cell)

Sara Woodard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sara Woodard Affiliation: Jun. 19, 2026 Keep it Quarterly we need more transparency not less

Sara Woodard

Newport Senior Link
Director of Operations
407-340-7239
sara@npseniorlink.com
www.npseniorlink.com

Sarah Bell Customer Service Agent (partially licensed), US Bancorp Advisors — Jun 19, 2026
Subject: File No. S7-2026-15 From: Sarah Bell I'm Sarah Bell, a partially licensed customer service rep at a brokerage, and the requirement to report quarterly protects investors, investments, and markets. The current quarterly reporting schedule is not broken, so please don't change it. I don't believe any reliable CEO or corporate leader actually wants this either, as they all have their own investments and rely on accurate and timely reporting as well. A family member of mine, an eighth grade math teacher, was invested in Enron back in the day, and I remember they lost a lot of money intended to help them with retirement because of the Enron scandal. That incident caused the addition of the CEO sign-off requirement to protect everyday investors like my relative. Let's not take the American investing public on this ride again. We collectively need the transparency. Keep the quarterly reporting, keep the CEO signature requirement, and keep publicly traded firms accountable to help protect our American dream. Thank you for your consideration.

Sarah Charton — Jun 19, 2026

Subject: S7-2026-15 Comments From: Sarah Charton Affiliation: Jun. 19, 2026 The only reason to do this is to keep this information away from shareholders and the public. It represents another gift to the one percent at the expense of the rest of Americans, and will result in greater distrust.

Sarah Charton
Sent from my iPad

Sarah Crow — Jun 19, 2026
Subject: S7-2026-15 From: Sarah Crow Affiliation: Jun. 19, 2026 White collar crime has far reaching affects on consumers and the general population, enriching a few at the detriment of many. People who commit white collar crime should have to prove that
they are not committing more crimes at a minimum of four times a year. Sarah Crooke, Attorney, Florida.

Yahoo Mail: Search, Organize, Conquer

Sarah Garrison — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sarah Garrison Affiliation: Jun. 19, 2026 With the state of our country and world, we need quarterly reporting to continue.

Yahoo Mail: Search, Organize, Conquer

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sarah Greer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: sarah Greer Affiliation: Jun. 19, 2026 Sarah Greer, Director of Business Intelligence, Dallas, TX.

I see no reason to relax the quarterly reporting standard in place today. There is certainly no benefit to investors. Public companies have a duty to keep us informed and a quarterly cadence has always made the most sense. Our ability to understand the health and grow the of the companies is based on these reports. Taking this transparency away will harm investors!

Sent from my iPhone

Sarah Hansen — Jun 19, 2026
Subject: S7-2026-15 Comment from a disabled POV From: Sarah Hansen Affiliation: Jun. 19, 2026 I am disabled and generally not into financials because I get to somehow, magically live off $900 a month with health problems insurance doesn't pay for in any way (in a state where you need to make 10k a month for the bare minimum with no luxuries, mind you) so I can't really do anything to invest or have a future, let alone pay my bills, but I have a LOT of things to say about greedy corporations, the wealthy & this tyrant oligarchy we live in and none of it is nice. Companies are ALREADY extorting the people and stealing their wages (wage theft by not paying them a liveable amount based off of out of control inflation) who made their wealth while the greedy a-holes who hoard all the wealth from the people who ACTUALLY work can barely survive, and god help those who make any less or can't work at all. Those people do NOT deserve to rob the public of even

more funds and be shady crooks. Quarterly reporting should absolutely remain required by law. This oligarchy needs to stop protecting companies and the wealthy from the public who slaved for their (the rich people's) unearned money while they (the working class who absolutely matter more) get pennies for their actual work. This is America. Not Russia or North Korea. Stop protecting them! Keep America fair for the average person and keep things transparent by law!

Sarah Hansen

Sarah Hess — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sarah Hess Affiliation: Jun. 19, 2026 It is important we keep businesses accountable, keep reporting quarterly.

Sent from my iPhone

Sarah Heyman — Jun 19, 2026
Subject: File No. S7-2026-15 From: Sarah Heyman We need to be able to hold the leadership accountable especially when we shareholders vote.

Sarah Howerton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sarah Howerton Affiliation: Jun. 19, 2026 Everyone has a right to the same information! Public means sharing with THE PUBLIC!

Sarah McArthur — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sarah McArthur Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your loyalty is not to the corporations- you work for the people who invest in these instruments of finance. Stand your ground ground and stop trying to please bottomless pits of evil.

Sarah Olson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Olson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission :
Do not change the frequency of reporting.
Sincerely,
Sarah

Sarah Rooney — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Rooney Affiliation: Jun. 19, 2026 These changes are being To the Securities and Exchange Commission for nefarious purposes. Lack of disclosure can only give rise to corruption and further enhancement of greed and dispossession of the very people who make the Exchange possible at all.

Sarah Scott — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sarah Scott Affiliation: Jun. 19, 2026 I want the banks to report monthly. We all know they're a sanctioned scam running the markets. Retail Investors don't stand a chance when the bank sets the price and doesn't tell anyone. Wasn't all that long ago the JP Morgans precious metals desk got nailed for spoofing trades to drive the price so they could cash in. You want to make it easier for banks to avoid getting caught. I can't believe they didn't get convicted on the RICO charges. The big 6 banks definitely operate as an organized criminal industry.

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sarah yergin — Jun 19, 2026
Subject: S7-2026-15 Comment From: sarah yergin Affiliation: Jun. 19, 2026 There was a good reason for Quarterly reporting. That has not changed. My Name is Sarah Yergin. I have small investments in many Companies. I want to know how they are doing Quarterly so I can know which one to keep and which to sell

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Satomi Thornock — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Satomi Thornock Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
So many bad proposals for our citizens are made since Trump took office.
We all need to be vigilant for our government, laws, rules, economy, nation, etc.

Savannah Hoover — Jun 19, 2026
Subject: S7-2026-15 Comment From: Savannah Hoover Affiliation: Jun. 19, 2026 Name: Savannah. Job Title: Personal Trainer. This matters to me because companies should be transparent with all interested shareholders, not just some.

Scot Mehl — Jun 19, 2026
Subject: File No. S7-2026-15 From: Scot Mehl I understand submitting quarterly reports can be burdensome to the filer and may also encourage short term thinking in terms of the stock price. However, the quarterly reports are the only way for investors to understand what trends are happening with the company and to establish a reliable track record. I also think too many companies try to justify their filings with explanations and providing guidance. The best thing to do to stop short term investing is to stop providing guidance. Too many investors rely on the guidance when buying or selling stocks rather than looking at the current numbers and track record or the company.

Scott Baker — Jun 19, 2026
Subject: File No. S7-2026-15 From: Scott Baker Individual investors deserve more information, not less. Quarterly filing requirements do not place an undue burden on companies -- the S&P 500 is at an all time high. The kinds of companies who would take advantage of the proposed rule are the

ones with something to hide. The gap in knowledge between insiders and individual investors would grow much larger under the proposed rule. Institutional investors have resources to pay for information from third parties (like getting satellite pictures of parking lots). Individual investors rely on quarterly reporting. Please keep the quarterly reporting requirements as they are.

Scott Bruce — Jun 19, 2026
Subject: S7-2026-15 Comments From: Scott Bruce Affiliation: Jun. 19, 2026 Richard Scott Bruce Plant Manager

I don't think this change is in my or any other regular investors best interest. The savings are not great enough to upset the current reporting schedule. The existing regulations are not onerous.

Best Regards,
Scott Bruce
865-361-2106

Scott Chase — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Scott Chase Affiliation: Jun. 19, 2026 I dont support eliminating quarterly reporting for publicly traded companies. It is important for investors to have timely information.

Scott Crooke Has a series 6 through Primerica — Jun 19, 2026
Subject: File No. S7-2026-15 From: Scott Crooke Going to semi-annual reporting would double the amount of time between reports that help support the trust and integrity of the system. We know that without the specific reporting mandates the companies will not volunteer the information. Having them share the progress to the owners of their companies on a quarterly basis seems like the very least requirement they could do. If you owned a business, and the person running the business said, these quarterly meetings are taking up too much of my time, I would like to only meet with the owner twice a year. You may wonder if that person is the right person to run your business.

Scott Gibson — Jun 19, 2026
Subject: S7-2026-15 From: Scott Gibson Affiliation: Jun. 19, 2026 Do not rollback quarterly reporting or CEO accountability.

Sent via the Samsung Galaxy Note20 5G, an AT&T 5G smartphone
Get Outlook for Android

Scott Guidoboni — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Scott Guidoboni Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This change will only cause my fraud in the market. Withholding information from the public will not help the everyday investor. Please don't do this.

SCOTT KENNEDY — Jun 19, 2026
Subject: S7-2026-15 From: SCOTT KENNEDY Affiliation: Jun. 19, 2026 It is important to maintain quarterly reporting to encourage the higher ups to be honest.

Scott Long — Jun 19, 2026
Subject: S7-2026-15 Comment From: Scott Long Affiliation: Jun. 19, 2026 Quarterly reporting is the minimum. It should be ongoing and realtime.

Scott B. Long

1100 Leon Street - Unit 4
Durham, NC 27705
919-949-4942 C

Scott Palcher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Scott Palcher Affiliation: Jun. 19, 2026 This is in appropriate and I would roll my retirement into a Real Estate Trusts or Gold IRA rather the risk my retirement.

Scott Peterson Product Development Consultant (Food Scientist) — Jun 19, 2026
Subject: File No. S7-2026-15 From: Scott Peterson KEEP the requirement for quarterly reporting and stop the rich corporate CEOs and other officers from lying and cheating the little guy. My name is Scott Peterson. I am a product development consultant (food scientist) based in West Michigan. It is reprehensible watching the republicans DESTROY the democracy our forefathers and foremothers worked so hard to create.

Scott Siperko — Jun 19, 2026
Subject: S7-2026-15 Comment From: Scott Siperko Affiliation: Jun. 19, 2026 Scott Siperko.
Retail investor.

We need monthly reports!

Get Outlook for Android

Scott Taylor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Scott Taylor Affiliation: Jun. 19, 2026 My name is Scott.Im 68 and retired .I think this is crazy how is stock buying public supposed to know what going on in the companies values unless we can see the quarterly's. This is wrong !!

Scotty

Scott Wilmore — Jun 19, 2026
Subject: S7-2026-15 Comment From: Scott Wilmore Affiliation: Jun. 19, 2026 Daily reporting because now some idiot relegated artificial intelligence to decide that humans are irrelevant and wasteful.

Scotty Parker — Jun 19, 2026
Subject: S7-2026-15 From: Scotty Parker Affiliation: Jun. 19, 2026 How much are they paying you to try to get out of reporting the income needs to be done every 30 days 60 at the most, a small business without get away with this You wouldn't even be thinking of it, time to do your job and make me CEOs here making seven to 21 million a year and firing their employees, are like Walmart does the managers cut the workers down to 29 hours a week, as if the managers get 7 weeks of vacation, cruises paid by Walmart trips paid by Walmart, at the work it person gets 29 hours of work You need to make a limit of what a CEO can make, total conversation package no more than 1 million dollars per year, have set it up to be very very strict at that money that it's saved by cutting the salary back, is to be given to the employees hourly employees, But you won't do it because you never had to work for a living that's the problem.

SCSchro — Jun 19, 2026
Subject: Comment on S7-2026-15 From: SCSchro Affiliation: Jun. 19, 2026 Stephen E Schroeder, Logistics, Missouri.
At the least quarterly, if not every two months, reports should be produced. The health of companies needs to be known on a more timely basis that twice a year. Too much can happen in a six month window.

Stephen E. Schroeder

Sean Abercrombie — Jun 19, 2026
Subject: S7-2026-15 From: Sean Abercrombie Affiliation: Jun. 19, 2026 Im Sean Abercrombie Im a retired 35 year engineer and 3-tour Vet. I have lived in Sacramento For Ca Since my father was a wing commander at McClellan AFB. I was born there. I do not agree that CEO's should receive reduced sentencing for their crimes against all the people who support their Corporation. For the SEC proposing reductions suggests influence. The SEC's role is to protect consumers not the other way around. GYAT

Sean P Abercrombie

Sean McKeon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sean McKeon Affiliation: Jun. 19, 2026 Reporting gives the transparency that make investing in America safe, DO NOT roll it back!!

Yahoo Mail: Search, Organize, Conquer

Sean Sumstine — Jun 19, 2026
Subject: S7-2026-15 From: Sean Sumstine Affiliation: Jun. 19, 2026 I'm Sean Sumstine, a disabled veteran from Oregon, and I think quarterly reporting is already too much leeway. If the books don't balance to some very small percentage (I'm not going to pretend I know what is a reasonable *small* margin of error) *ever*, send 'em to prison. Absolutely DO NOT give these hucksters and con artists any more time between accountability checks, as they'll use that extra time to hide more money and cover more scams, further defrauding American taxpayers.

Sean Toole — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sean Toole Affiliation: Jun. 19, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

SeaTown Wilson — Jun 19, 2026
Subject: S7-2026-15 Comment From: SeaTown Wilson Affiliation: Jun. 19, 2026 Do not change the quarterly reporting rules. We need more scrutiny, not less. Too many "bad actors" are stealing hardworking people's investments. This is so important to have transparency. Small investors depend on the absolute truth in reporting. Waiting for a six month report- it is too late!!!
Thank you!

Self Monica — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Self Monica Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We have enough fraud happening in this country! Quarterly means checks and balances. Do the right thing and don't take us back to the 1950's. It didn't work then and it won't work now.

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septorian — Jun 19, 2026
Subject: S7-2026-15 Comment From: septorian Affiliation: Jun. 19, 2026 Keep the reporting the way it is. Do not let robber barons loot companies and let the investors hold the bag when they collapse.

Sent from my iPhone

Sergio Carmona — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sergio Carmona Affiliation: Jun. 19, 2026 No! No! No!

Seta Nersessian — Jun 19, 2026
Subject: S7-2026-15 Comment From: Seta Nersessian Affiliation: Jun. 19, 2026 Transparency and timely reporting should be the standard of care for all public companies whose duty it is to carry out this standard of care to ALL shareholders - small investors and large. Where is the burden to these companies in continuing quarterly reporting ? Those systems are in place. What problems is this new scheme fixing? What are the benefits to shareholders, especially the smaller ones?? I see none. I urge the SEC to not change required quarterly reporting requirements - they should NOT become optional. Personally, a small investor, I depend on quarterly information on the stocks in my portfolio in order to make informed decisions. For my estate planning and administration clients, simply put, more information is always better than less. I am an attorney and reside outside of Boston. S V Nersessian, Esq.

Sent from my iPhone. Please forgive any typos.

Sevilay Baydir — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sevilay Baydir Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I agree with everything. It is reckless and dangerous to leave investors in the dark.

Shanda Hubka — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shanda Hubka Affiliation: Jun. 19, 2026 This would disable the SEC and would have long term devastating consequences on the economy. Businesses would be able to lie to shareholders. Why do you want this?

Shanda Wilson

Shanda Quintal — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shanda Quintal Affiliation: Jun. 19, 2026 In May 2026, I submitted a tip to the SEC regarding $25,000,000 in Louisiana state bond funds used by a charter school. It described material misrepresentations in a bond memorandum which appears to deceive the public.

Financial reports are the most effective tool Americans have to check greed. Cutting reporting time in half will be disastrous. Integrity runs very low in these circles and Americans demand and deserve accountability from these public companies on the use of funds. Please do not give them more time and opportunity to commit fraud.

Shanda Quintal

Shannon — Jun 19, 2026
Subject: ABOUT S7-2026-15 From: Shannon Affiliation: Jun. 19, 2026 NO, NO, NO! PLEASE do not stop the quarterly reports. I am retired on a fixed income, and I manage my finances. Without following that information closely, I will be at a big disadvantage.
Please don't do this and step on the individual investor who needs the information from these companies to make informed decisions! It is just WRONG. PLEASE.... SHANNON SMITH, RETIRED BUSINESS OWNER in Illinois

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Shannon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Shannon Affiliation: Jun. 19, 2026 NO, NO! PLEASE do not stop the quarterly reports. I am retired on a fixed income, and I manage my finances. Without following that information closely, I will be at a big disadvantage. Please
don't do this and step on the individual investor who needs the information from these companies to make informed decisions! It will hurt people like me and my family. PLEASE.... SHANNON SMITH

Retired in Illinois

Shannon Robertson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shannon Robertson Affiliation: Jun. 19, 2026 As someone who works for corporate America and due to retire soon I want to be able evaulate quaterly the companies I am investing into. Personally, I can not afford to have a huge lose. If this happens I will stop investing into stocks and find a safer way.

Get Outlook for iOS

Shannon Rossiter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shannon Rossiter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change from quarterly to every 6 months!!!

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shannonmarsden — Jun 19, 2026
Subject: S7-2026-15 Comments From: shannonmarsden Affiliation: Jun. 19, 2026 Reducing the reporting frequency leaves large blind spots to investors and consumers and only benefits the companies by giving them more time to "hide" their shortcomings or bury their negative decisions. We already see how earnings reports impact certain stocks in a quick and drastic way. Reporting half as much could have huge impacts on the stock market and economy, with a longer recovery period. Keep public companies accountable to the public that funds them.

Shannon Marsden
Procurement, Technology

Shari Boraz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shari Boraz Affiliation: Jun. 19, 2026 I need information on my investments at least quarterly. DO NOT cut back on reporting.

Shari Boraz

9 River Rd
Hanover, NH 03755

Shari Hilden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shari Hilden Affiliation: Jun. 19, 2026 There is already rampant fraud happening in the market today including blatant insider trading by the leaders of the country that need more monitoring not less. More oversight is needed not less to protect average Americans instead of only billionaires.

Shari H Dunedin, FL

Shari Janak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shari Janak Affiliation: Jun. 19, 2026 You KNOW Who You’re PROTECTING. You KNOW Who You’re Hiding.

Are THEY WORTH YOUR Time in Prison?

Sharla Byrnes — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharla Byrnes Affiliation: Jun. 19, 2026 Once a company goes public, there is an obligation for clear disclosure of their entire situation (financials and potential liabilities) to all investors. The only way that happens is by the SEC holding them to account. It is vital. Do not let corporations have free reign to hoodwink the people who are financally backing them.

Sharla Byrnes

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sharlene arnason — Jun 19, 2026
Subject: S7-2026-15 Comment From: sharlene arnason Affiliation: Jun. 19, 2026 I'm taking the time to write to you regarding the ill conceived proposal which would change public companies quarterly reporting obligations to only twice a year. I oppose this lack of oversight because:
• Quarterly reporting promotes transparency and timely disclosure of risks, helping markets incorporate material information more quickly and accurately.
• Investors receive more current information for pricing stocks accurately, which supports efficient price discovery and fair valuation.
• Reduces information gaps that can favor insiders, strengthening investor protection and promoting a more level playing field.
• Enhances market accountability and corporate discipline, encouraging management to address issues before they become more significant.
• Improves capital allocation and investor confidence, enabling investors to direct funds toward stronger opportunities and supporting overall market efficiency.
• Helps identify financial distress before problems escalate, allowing investors and regulators to respond earlier and reduce potential harm.

It's simply irresponsible to even consider this proposal. Please consider taking your positions of leadership within this agency more seriously and lead with integrity. This proposal isn't it.

Sharlene Arnason DDS

Sharna Ahern — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sharna Ahern Affiliation: Jun. 19, 2026 As a senior citizen dependent on monthly income, I need to make sure my investments are giving me the resources I need to survive. I can make changes to my portfolio if I know sooner than later. Quarterly reporting is my choice.
Thank you!
Sharna Ahern, Fontana, WI

Sent from my iPhone

Sharolyn Lawson — Jun 19, 2026

Subject: S7-2026-15 Comment From: Sharolyn Lawson Affiliation: Jun. 19, 2026 I am retired and I believe companies should release financial information at a minimum quarterly. It should include all monies going out as well as coming. Where there is no light corruption flourishes.

Sharolyn Lawson

Sent from my iPad

SHARON BASSO — Jun 19, 2026
Subject: Comment on S7-2026-15 From: SHARON BASSO Affiliation: Jun. 19, 2026 Do not return to semi annual reporting as in 1955. It hurt small investors then and it will, again. I can track my investments more closely with quarterly reports. Sharon Basso, Virginia, retired US Government.

Sent from my iPhone

Sharon Beetem — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Beetem Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports just as they are.

Sharon Butz — Jun 19, 2026
Subject: S7-2026-15 From: Sharon Butz Affiliation: Jun. 19, 2026 Quarterly reporting should stay that way. It makes it harder to “JUGGLE THE NUMBERS” on the BOOKS. More HONEST REPORTING.

Sent from Gmail Mobile

Sharon Gassett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Gassett Affiliation: Jun. 19, 2026 Companies must remain transparent to the the tax payers and ALL share holders. This will be like the Titanic. Once we hit the iceberg it will be too late to right the ship. This has peoples’ retirement accounts and other investments in jeopardy. It will be the end of opportunity. Financial wipeouts twice a year? No breathing room to plan or adjust? This will affectively
Keep a company’s financial health a secret from the American public, investors and anyone else with a stake in the business m. I’m assuming that this will also give more time to figure out how to hide the problems.

A concerned American.

Sharon Glassford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Glassford Affiliation: Jun. 19, 2026 Please keep the quarterly reporting. We need to be up to date. The system is so corrupt already please don't make it worse

Sent from my iPhone

Sharon Globig — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sharon Globig Affiliation: Jun. 19, 2026 Please do not go to semi-annual reporting. PLEASE. Quarterly reporting gives investors more awareness and understanding about their accounts. Please stay with quarterly reporting. We should be looking, not only to the present, but also to the future…not back to the 50s and 60s. Thank you.

Sent from my iPhone

Sent from my iPhone

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sharon hill — Jun 19, 2026
Subject: S7-2026-15 Comments From: sharon hill Affiliation: Jun. 19, 2026 Sharon Hill
Investor.
I need to see quarterly reports in order to make my assessments on future investing.

Sent from my iPhone

Sharon Jeter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Jeter Affiliation: Jun. 19, 2026 I am a retired investor and I rely on quarterly reporting to make the best decisions for my future. These guidelines should not be changed

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Sharon Kickertz-Gerbig — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Kickertz-Gerbig Affiliation: Jun. 19, 2026 Quarterly report are important and need to be kept. Anything else is not good, I worked in this realm, please do not change.

Sharon King — Jun 19, 2026
Subject: S7-2026-15 From: Sharon King Affiliation: Jun. 19, 2026 As an individual retail investor for twenty plus years, my vote is to keep the requirement of quarterly reporting. I have no accountant or connections to the mainstream and rely on published financial data including financial statistics. Don't make investing more of a guessing game than it is already.

Sent from my iPhone

Sharon Lawrence — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Lawrence Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures give investor valuablevinfromation on the company's financial value. interestingly, small businesses are now forced to pay taxes quarterly. Large companies have stock holders and large capital earnings and should be required to pay and report quarterly.

Sharon Lopatin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sharon Lopatin Affiliation: Jun. 19, 2026 This just speaks of more ways to hide complicity

Sent from my iPhone

Sharon Lovell — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sharon Lovell Affiliation: Jun. 19, 2026 The SEC should leave quarterly reporting intact. History shows that semi-annual reporting leads to losses for shareholders. Also, quarterly reporting allows investors to react quicker to market changes.

Sharon Maslona — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sharon Maslona Affiliation: Jun. 19, 2026 No, No, No! We need quarterly reporting. No one needs another Enron fiasco.
We the people have been through too much. I don’t trust corporations.

Sent from my iPhone

Sharon Maxwell — Jun 19, 2026
Subject: S7-2026-15 From: Sharon Maxwell Affiliation: Jun. 19, 2026 Please continue the current quarterly signatures designed to protect our savings and hold companies accountable for fraud.

Sharon Maxwell

ptblues0987@gmail.com

Sharon Miller — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Miller Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the reporting to quarterly time frame as too much can be hidden by larger companies . We need it to even be shorter so we can determine if any see any funny business is going on like Enron . Don't let them bully us into changing the laws .

Sharon Moore — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Moore Affiliation: Jun. 19, 2026 You are thief's and you will pay for the Bible says so. Ask yourself why it is that you can not steal enough when you have so much. Rick men while not make it to heaven unless you stop your evil ways. Do not vote for this.

Sharon Omand — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Omand Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am retired and depend on my investments for part of my income and as such I need to know the companies my mutual funds are invested in are not making bad decisions that effect that income.

Sharon S Burruss — Jun 19, 2026
Subject: File No. S7-2026-15 From: Sharon S Burruss I am against this change. Companies should be held to quarterly reporting to protect investors.

Sharon Sartain — Jun 19, 2026
Subject: S7-2036-15comment From: Sharon Sartain Affiliation: Jun. 19, 2026

Sharon Sartain — Jun 19, 2026
Subject: S7-2026-15comment From: Sharon Sartain Affiliation: Jun. 19, 2026

Sharon Saylor — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Saylor Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I would like to continue receiving quarterly reports on my investments so I can make adjustments as needed.
Why would you not want investors to see quarterly performance? Secrecy promotes distrust as well as opening the door for fraud. Transparency is always best.

Sharon Sheehan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Sheehan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Retail investors need more frequent information, certainly not less frequent information to stay current on things that matter to their business! Half a year of no information is way to much time to be running blind.

Sharon Shuppert — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Shuppert Affiliation: Jun. 19, 2026 This biannual, instead of quarterly reporting opens the door to money laundering, grift and theft. Don't enable crooks, vote no on this proposal.

Sharon Van Name — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sharon Van Name Affiliation: Jun. 19, 2026 Quarterly reporting is critical for transparency and public trust. Verified public information creates a fair environment for all investors.

Sharon Vollers — Jun 19, 2026
Subject: S7-2026-15 From: Sharon Vollers Affiliation: Jun. 19, 2026 SEC Quarterly reporting is mandatory for accountability and economic stability.

Sent from my iPhone

Sharon Wendt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sharon Wendt Affiliation: Jun. 19, 2026 Quarterly reports are needed because years all we learned our lesson on giving companies 6 months. We haven't forgotten or lost our brain cells. KEEP IT QUARTERLY !!

Sent from my iPhone

Sharon Wiggins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sharon Wiggins Affiliation: Jun. 19, 2026 Sharon Wiggins Retired Pastor, Former CPA

I understand filing quarterly is work for individual corporations. However, with all the aides to record keeping such as computers and all of the advances in AI, I do not believe there is any legitimate reason to reduce the about of information available to shareholders and the public regarding SEC Filings. While many of us would encourage management to look at the longer view as well as immediate profit, regular timely information is still needed.

Thank you

Rev. Sharon Wiggins

Sharon Wright — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon Wright Affiliation: Jun. 19, 2026 Do not allow companies to begin reporting twice yearly instead of quarterly. Why should smaller investors such as myself be kept in the dark?

Sharon Wright
860-989-4123
sharonrites@aol.com

SHARON YOKER — Jun 19, 2026
Subject: S7-2026-15 Comments From: SHARON YOKER Affiliation: Jun. 19, 2026 Quarterly info helps investors more. Keep it that way.

Sent from my iPad

Sharon/Jim Sullivan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sharon/Jim Sullivan Affiliation: Jun. 19, 2026 KEEP REPORTING QUARTERLY!!!!!

Yahoo Mail: Search, Organize, Conquer

Sharron Savage — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sharron Savage Affiliation: Jun. 19, 2026 Quartlyly protects

investors' investment. History shows it does. Do not change the existing reporting requirements! Unless it requires more, NOT LESS, reporting.

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sharyon daigneau — Jun 19, 2026
Subject: Comment on S7-2026-15 From: sharyon daigneau Affiliation: Jun. 19, 2026 You MUST KEEP it quarterly. Our country is suffering now. Don’t make it harder for most of the people to track their investment.

Sent from my iPhone

Shaureece Park — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shaureece Park Affiliation: Jun. 19, 2026 Hi my name is Shaureece Park, and I am a Director of library administrative services and I am invested in several different companies, both directly and as part of my retirement portfolio. It’s important to me that

quarterly reporting stay in place because it ensures the companies are accountable to their investors and it helps me make decisions about any investments I have made. Quarterly reporting gives investors a much better insight to the actual trends of the company's financial state. Allowing less frequent reporting is convenient for the companies in a lot of ways But it does not allow for the important accountability that must be in place.

Sent from my iPad

Shawn Barry — Jun 19, 2026
Subject: File No. S7-2026-15 From: Shawn Barry why give the wealthy more breaks. Focus on our average citizen. the ones that don't have tax breaks and actually pay taxes. no loopholes for a citizen.

Shawn Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need quarterly reports to keep up to date on our investments. Do not eradicate this useful tool.

Shawn Frazier — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Shawn Frazier Affiliation: Jun. 19, 2026 Please look at the historical performances during semi annual reporting. Our country did not do well with returns which is why quarterly reporting requirements were instituted after 1970. Please don't return us to this darkness of semiannual reporting. It didn't work the first time.

Thank you

Shawn Kelley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Kelley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I and everyone that has money invested into any and all companies. Needs to have the right to see whats going on before it makes, it so we that have money invested do not end up with our money being used by the compaies we have invested in a wrong way, That can make us loose our money we have investments. Most people that do business are not as honest as we would like for them to be. I and all people that have invested money into companys need and want the right to watch over there business practiceses. Its bad for investors to be left in the dark for half a year. No company should be able to hide vital information ! Keep the quartaly reports ! So , we can make sure not to end up bank rupt by businesses that are crupt. So the SEC Proposal is very bad for investors. We all want the right to make sure that bad business decidestons are not being made with our money. Many of us have worked very hard for the money we have invested and do not want to loose it because we will be blindsided by the businesses we have invested into.The SEC how quarterly disclosures help you make informed decisions, and that the SEC shouldn't take vital information away from you.

Shawn Lustig — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shawn Lustig Affiliation: Jun. 19, 2026 Keep it as is…quarterly

Sent from my iPhone

Shawn Sanders — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Shawn Sanders Affiliation: Jun. 19, 2026 Stop the steal!
Go after the politicians that are manipulating the markets and economy.
Start working for the people who work hard to invest in these publicly traded companies.

Shawn Sanders, Owner
Pipe Organ Technicians, Inc.
pipeorgantexinc@gmail.com
832.527.0778
Follow Us on Facebook!

Shawn Wright — Jun 19, 2026
Subject: S7-2026-15 From: Shawn Wright Affiliation: Jun. 19, 2026 Please don't make it easier for CEO to cheat the public.

Shawna Briggs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shawna Briggs Affiliation: Jun. 19, 2026 Quarterly reporting matters because repeatedlyy we see these companies lacking in ethics.

S.Briggs, Educator, Georgia

Best regards,

Shawna Briggs

Shay Simmons — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shay Simmons Affiliation: Jun. 19, 2026 We did this in response to Enron. Learn from history.

Shay Simmons
Quidquid latine sonat verius

Shayna Naulin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shayna Naulin Affiliation: Jun. 19, 2026 Please keep the quarterly reporting in place. It helps the little investors make informed decisions.

Sheila Katz — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Katz Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting. Extending the reporting time can only benefit those who hav3 something to hide. The general public needs these reports frequently..

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sheila katz — Jun 19, 2026
Subject: S7-2026-15 Comment From: sheila katz Affiliation: Jun. 19, 2026 Quarterly reporting maintains the integrity of the commission. A longer period of time leaves too much opportunity for for insiders to have knowledge not that would not becavailable to the general publicj

Sent from my iPad

SHEILA MARSH — Jun 19, 2026
Subject: Comment on S7-2026-15 From: SHEILA MARSH Affiliation: Jun. 19, 2026 I am retired, I can not afford to lose money that I worked 60 years to save.
Please don't go backwards.

Sent from my iPhone

Sheila Radtke — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Radtke Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The regular normal investor needs the quarterly reports to know what is happening various companies. This proposal would dramatically hinder our ability to wisely invest and provide Insiders more opportunity.

Sheila Ramsey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Ramsey Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
In these days of uncertainly, we need as much access and knowledge of all our investments . We need to know how our accounts are doing so we can adjust to the changing times.
please keep things as they are. If we as individuals can't see our accounts, how are we to be able to make the best moves for our brightest future.

thank you

Sheila Steadman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Steadman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports.

SheilaPowell - Hooper — Jun 19, 2026
Subject: S7-2026-15 Comment From: SheilaPowell - Hooper Affiliation: Jun. 19, 2026 People need this information financial literacy and education. Allow our financial services professionals to get the information.

Sent from my iPhone

Shelby Webb — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shelby Webb Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is just an open invitation for corruption.

Shelia Mercer Bacon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Shelia Mercer Bacon Affiliation: Jun. 19, 2026 I am a woman living on SS. I have a little savings in stocks, ect. If they take more of my money, I'll be living on the street. I'm sure a lot of others will be, also 🤬

Shelley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shelley Affiliation: Jun. 19, 2026 Lee Stafford, retired retail sales How DARE YOU make it easier to CHEAT honest Americans out of their hard earned RETIREMENT INVESTMENTS!

Shelley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shelley Affiliation: Jun. 19, 2026 retired retail sales specialist. How DARE YOU make it easier to CHEAT honest Americans out of their hard earned RETIREMENT INVESTMENTS!

Shelley

Shelley Bryan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shelley Bryan Affiliation: Jun. 19, 2026 Shelley Bryan here--in retirement, counting on my investments in these helter skelter times. You know very well why virtually all investor who are NOT insiders need to be able to see quarterly what the picture is. Quarterly --NOT twice a year!

Shelley Kugel — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Kugel Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need our financials kept exactly as were promised. Not keeping all details opens up huge amounts of mistakes and fraud plus removing market ability to get full benefits. We need every penny we get. We already lost in 2008 and now as seniors our ability to earn is decreasing with health issues! Please keep the quartly. Help seniors !
Thank you
Shelley Kugel

Shelley Lindauer — Jun 19, 2026
Subject: S7-2026-15 From: Shelley Lindauer Affiliation: Jun. 19, 2026 We must be vigilant about truth and accountability. CEOs must continue quarterly reporting attesting to the validity of their reports. Shelley Lindauer Westfield NJ

Shelley Lindauer

Sent from my iPhone

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shelley muret — Jun 19, 2026
Subject: Comment on S7-2026-15 From: shelley muret Affiliation: Jun. 19, 2026 My husband worked hard to leave me with enough to keep me when he died. I’m not happy to have this change and think he worked that hard for nothing.

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shelley muret — Jun 19, 2026
Subject: Comment on S7-2026-15 From: shelley muret Affiliation: Jun. 19, 2026 Hey there,

I've been doing a lot of reflecting lately, and my thoughts keep circling back to everything that's happened since [Husband's Name] passed. It's still incredibly hard to process, and honestly, a bit surreal sometimes.

He truly worked so hard to make sure I would be taken care of, and he really did a fantastic job of planning things out for my future. He left me in a comfortable position, which I know was his ultimate goal and a testament to his love.

But despite all his incredible foresight and effort, I find myself feeling a profound sense of sadness. It's not about what he left behind, but rather the reality that he's not here to share it with. All that diligent work, born out of such a loving and protective spirit, now just feels like a bittersweet reminder of his absence. It's tough to reconcile that all his striving was for a life I now have to navigate without him. In a way, it feels like his hard work, as wonderful and thoughtful as it was, couldn't prevent the ache of this new chapter. I'd trade it all for just one more moment with him.

Just wanted to share a bit of what's been on my mind.

Hope you're doing okay.

Shelley Salvatore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Salvatore Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Seriously consider the people for once!

Shelley Stenger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shelley Stenger Affiliation: Jun. 19, 2026 Shelley Stenger
Self employed
I need full disclosure as I don’t have a pension and need full transparency and control of my investments.
Please don’t make the proposed changes! Help!

_____

Certified Pricing Strategy Advisor

Certified Real Estate Negotiation Expert
Website: www.shelleystenger.com

Shelley Valdes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shelley Valdes Affiliation: Jun. 19, 2026 I object. Transparency is vital for investors like me.

Shelly Giorgis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shelly Giorgis Affiliation: Jun. 19, 2026 I can forsee this as opening a door to allow big corporations to cheat and fraud investors. It's bad enough that I have to wait 3 months to get a statement of what I've earned and at what
rate which can be changed at their discretion. This could hurt the economy even more.

Shelly Giorgis-retired

Yahoo Mail: Search, Organize, Conquer

Shelly Kyle — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Shelly Kyle Affiliation: Jun. 19, 2026 I worked for a S&P 500 company and quarterly reporting is crucial and honestly not that difficult with all the technology available today. No. Just no.

Shelly Kyle

Shelly Litchfield — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shelly Litchfield Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We are a civilized country and we need civilized business regulation with regular reporting, not a Wild West lack of accountability.

SHELLY MURPHY — Jun 19, 2026
Subject: S7-2026-15 Comment From: SHELLY MURPHY Affiliation: Jun. 19, 2026 Who is the SEC seeking to please with this doubling of the reporting time? What do we as investors get from this change? Nothing. Do your job in protecting investors.

Sent from my iPhone

Sheneque Williams — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheneque Williams Affiliation: Jun. 19, 2026 I rely on quarterly reports to make decisions. Do NOT change to semi-annual reports.

Sheneque Williams
Sent from my iPhone

Sheri Beckler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheri Beckler Affiliation: Jun. 19, 2026 Quarterly information is crucial in making decisions regarding our retirement funds. Don’t change this for any reason

Sent from my iPhone

Sheri Blaikie — Jun 19, 2026
Subject: S7-2026-15 From: Sheri Blaikie Affiliation: Jun. 19, 2026 This is necessary to keep corporate greed in check

Sent from my iPhone

Sheri Halfon — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sheri Halfon Affiliation: Jun. 19, 2026 As someone who worked in public accounting in the 70s and audited many companies who had to file a 10 K and 10 Q’s, I am very aware of the importance of them. The filings are invaluable to investors, and there is no reason that I can see to justify eliminating them.

Sent from my iPhone

Sheri Hall — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheri Hall Affiliation: Jun. 19, 2026 This is blatant stupidity, and I'm pretty sure you all know it. You are openly giving corporations the means
to hide their actual performance to the detriment of shareholders and consumers alike. There is absolutely no possibility of a positive outcome of a policy decision like this.

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sheri hoekstra — Jun 19, 2026
Subject: S7-2026-15 Comment From: sheri hoekstra Affiliation: Jun. 19, 2026 Absolutely not! No!

Sheri W — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheri W Affiliation: Jun. 19, 2026 We need to stop allowing the back room deals, the blatant dismissal of integrity, keeping things on the up & up & disregarding of laws & ethical standards all in the name of making the rich richer (& by doing so making the poor poorer). This shouldn’t be what America is about & I truly believe that it isn’t what the founding fathers intended for America to be. Crooks shouldn’t get rewarded for being crooks, felons shouldn’t be in charge of how our country is run & transparency, honesty, integrity, & ethical standards should be the foundation of our country/society instead of secrecy, dishonesty, indecency, & unethical practices that allowing corporations to “go dark” for 6 months would encourage. Allowing this practice would do nothing good for our country, economy, reputation as a “world power” & would continue to encourage the fleecing of the American people.
It’s time to start doing the right thing.

Sheri Willard
Salt Lake City, Utah

Shernaz Garcia — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Shernaz Garcia Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Changing quarterly reporting requirements to sem-annual is a bad idea. It does not serve people like me who have investments that we need to monitor regularly. Speaking as a retiree, I cannot afford to take the risk that my portfolio could drop in value as a result of inadequate reporting of market conditions. Do not change the current quarterly reporting requirements!

SHERRI HUNTER — Jun 19, 2026
Subject: S7-2026-15 Comment From: SHERRI HUNTER Affiliation: Jun. 19, 2026 This is just another stage for big business to keep getting bigger behind a curtain. Transparency helps EVERYONE . Please keep it that way.

Sent from my iPhone

Sherri Montagna — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sherri Montagna Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dear Sir or Maam, Please keep Security and Exchange reporting available. Public companies should be sharing information that helps us make choices regarding investing. Thank you for listening, understanding and moving to make investing as useful as possible for this country's citizens.
Best Regards, S. Montagna.

Sherri Rodgers Retired, Private Investor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Sherri Rodgers I am writing as an individual investor to express my opposition to the proposal that would permit public companies to replace quarterly financial reporting with semiannual reporting. The current system of required quarterly reporting provides investors with access to timely, reliable, and standardized information. While I understand the desire to reduce regulatory burden, I believe the proposed change would weaken investor protections and reduce the quality of information available to the market. Less frequent reporting would reduce transparency. Investors rely on quarterly reports to evaluate changes in revenue, profitability, cash flow, debt levels, and business risks. Extending the reporting interval from three months to six months would delay access to critical information and make it more difficult for investors to make informed decisions. The proposal may also increase market volatility rather than reduce it. In the absence of regular, standardized disclosures, investors would be forced to rely more heavily on rumors, analyst estimates, selective corporate communications and speculation. This could lead to larger market reactions when financial information is eventually released. Additionally, less frequent reporting could delay the discovery of emerging financial or operations problems. Quarterly reporting serves as an important accountability mechanism for management teams and boards of directors. Investors should not have to wait six months to learn about significant deterioration in a company's

performance, liquidity, or risk profile. Finally, the SEC's mission includes protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital information. In my view, reducing the frequency of required financial reporting would undermine the first two objectives without providing sufficient evidence that it would meaningfully advance the third. For these reasons, I respectfully urge the Commission to reject the proposal and retain quarterly reporting requirements for public companies. Thank you for considering my comments. Sincerely, Sherri Rodgers

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Sherry Alexander — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sherry Alexander Affiliation: Jun. 19, 2026 My name is Sheryl Alexander, I am a small business owner. I am a self invester, dependent on the clues I find in the reports I read.

Sherry Block — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Block Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep this reporting QUARTERLY!
Lately we have seen how accountability is disappearing, and THIS is one area where the public needs to stay informed.
Six months is too long a stretch to be unaware of some of the fluctuations and fraud that could appear. Too much time to hide it. By then it may be too late to take action. Keep the window for fraud to grow as short as possible. Reporting needs to be AT LEAST every 3 months.

Sherry Cooper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Cooper Affiliation: Jun. 19, 2026 The individual investor needs more high quality detailed information in order to have confidence in the market! not less, not less frequently!

To the Securities and Exchange Commission:

Sherry Hankee — Jun 19, 2026
Subject: S7-2026-15 From: Sherry Hankee Affiliation: Jun. 19, 2026 Keep the quarterly reporting, thwres too much corruption already !

Sherry Myers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sherry Myers Affiliation: Jun. 19, 2026 My financial future depends on my investments. Don't go messing with them. It's not your hard earned money to just play with for your own benefit! Sherry Myers, retired

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Sherry Schwartz — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sherry Schwartz Affiliation: Jun. 19, 2026 Sherry Schwartz

,accountant. Continue with quarterly reporting ! We all need up to date information to make informed decisions. Thanks.

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Sent with mail.com Mail app

Sherry Silva — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Silva Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:Quit ripping off the American people, to fill your own pockets!

Sherryl Chandler — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sherryl Chandler Affiliation: Jun. 19, 2026 Is this another scam so the billionaires can keep ripping us off? Keep the quarterly reporting , so we can at least TRY to keep them from scamming us.

Sheryl Bryant — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheryl Bryant Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Eliminating quarterly reporting is not good; less oversight less scrutiny or occasionally more problems!
let's not continue DJT's reduction of regulation or reporting.

Sheryl Brysnt — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheryl Brysnt Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not reduce reporting requirements for SEC Trading! The public needs most current information!

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sheryl byrd — Jun 19, 2026
Subject: S7-2026-15 Comment From: sheryl byrd Affiliation: Jun. 19, 2026 Quarter reporting means more accountability. Be ethical. Sheryl Byrd Retired RN

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Sheryl Henriksen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sheryl Henriksen Affiliation: Jun. 19, 2026 I am retired and depend on my investments. My earnings are my income. A significant change in the value of my investments could be devastating. Sheryl A Hoffman Overland Park, Kansas

Sent from my iPhone

Sheryl Manhoff — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheryl Manhoff Affiliation: Jun. 19, 2026 To lessen reporting increases the possibility of fraud and lack of the knowledge necessary to make choices about their stocks, a totally bad idea

Sent from my iPad

Sheryl Rehberg — Jun 19, 2026
Subject: S7-2026-15 From: Sheryl Rehberg Affiliation: Jun. 19, 2026 Quarterly reports INFORM investors! DONT CHANGE IT!!

Sheryl Rehberg
229.251.5784
sheryl.rehberg@gmail.com
Sent from my iPad

Sheryl Tiseth — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sheryl Tiseth Affiliation: Jun. 19, 2026 Keep your hands off annual reporting! We know what you're up to, and it is not in the public's best interest!

Sent from my iPhone

Sheryl Trio — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sheryl Trio Affiliation: Jun. 19, 2026 The saving vs accountiblity does not sound justified.

Sheryn Atkinson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sheryn Atkinson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am in my 60's and depend on the ability to manage my stocks so I can retire by the time I'm 70 no must be able to monitor progress and this will prevent me from doing that

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Sheryn Mosher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sheryn Mosher Affiliation: Jun. 19, 2026 My name is Sheryn Mosher and I’m a retired elementary school teacher. DTE and Consumers Electric adjust the BudgetWise Billing amount quarterly. This plan allows the companies to keep billing more accurate than adjusting rates only every six months. Using similar logic, Companies reporting earnings

quarterly will be more accurate and transparent than once every six months. Don’t change,

Sent from my iPhone

Shirl Magana — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shirl Magana Affiliation: Jun. 19, 2026 Quarterly reports keeps everybody in the know. It needs to stay this way or the people are going to show them what it means to screw we the people over way too many times!!

Shirley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shirley Affiliation: Jun. 19, 2026 We will end up going back to quarterly, after a little while. So, why change it? They are pushing this but, do WE really totally trust them. NO!

Shirley Luker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Shirley Luker Affiliation: Jun. 19, 2026 I want quarterly statements to continue!!

Shirley Mcmahan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Shirley Mcmahan Affiliation: Jun. 19, 2026 This is a terrible idea! We are getting scammed by our government coming from every direction. Give us a break. Everyone is out to take OUR MONEY! Keep the quarterly reporting at least.

Sent from my iPad

Shodo Spring — Jun 19, 2026
Subject: S7-2026-15 From: Shodo Spring Affiliation: Jun. 19, 2026 The quarterly reporting is essential and must stay. Removing it is a gift to criminals masquerading as business owners.
My name is Shodo Spring, of Faribault, MN. I'm a priest, a retired psychotherapist, a grandmother, and someone who quit investing years ago. I don't have money to invest. But I know corruption when I see it. I know that the balance of wealth in this country has swung immeasurably to the ultra-wealthy, while people like me shop at food banks and thrift shops. I'm making an effort to contribute to the well-being of my community. Donald Trump is trying to fleece the country, to raid its storehouses, and to make sure only heterosexual white men of property have any rights at all. Time to stop him. Don't help him.

Shy — Jun 19, 2026
Subject: S7-2026-15 From: Shy Affiliation: Jun. 19, 2026 I am S.H. from Alaska. Public companies have already shown that quarterly reporting is necessary through consistent illegal actions. Allowing companies and their investors to determine the reporting frequency that best serves their business

needs shows intent to behave in a manner that simple quarterly reports would expose them for. Following the law and refraining from fraud makes the cost and management time of preparing the quarterly reports worth every public businesses investment. It is more important to keep companies responsible than it is to influence companies to stay public.

Sian Lane — Jun 19, 2026
Subject: S7-2026-15 From: Sian Lane Affiliation: Jun. 19, 2026 Easier to buy and bribe and lie is NOT what this country needs right now! Conglomerations are being allowed, our elections and government is being purchased for waivers and favors and pardons. In this place where The Peolle are supposed to decide what happens, The People are being billionaired out of financial being, food that's safe, health that's safe and regulated safe. Checks, balances, investigations, law and even our Civil Rights...ANY RIGHTS. Some billionaire needs this to hide more money. That's it. And right now, I suspect, with Trump and the heritage foundation (et all) selling our land, our lives, DEMOCRACY AND THE CONSTITUTION. ALL for the rich to own and the people to serve and die. THIS CORRUPTION MUST STOP!!!!!!!

Sent from my T-Mobile 5G Galaxy Tab S10+
Get Outlook for Android

Sid — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sid Affiliation: Jun. 19, 2026 The SEC proposal to disincentivize quarterly filings of public companies is absurd and reeks of cronyism especially with the onset of nonsensical bubble IPOs of OpenAI, Anthropic, and SpaceX. The market right now needs more transparency and regulation to prevent fraudsters and bad actors from exploiting the hard working American public.

Sierra Nevada Adventure Company — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sierra Nevada Adventure Company Affiliation: Jun. 19, 2026 Personal investors, especially retirees, want quarterly reports so they can follow the stability of the companies they're invested in.

Jill Seale, retired

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simodosea Neadle — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: simodosea Neadle Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
the more frequent the monitoring, the harder it is to sneak things past the average consumer.

Simon K. — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Simon K. Affiliation: Jun. 19, 2026 Eliminating quarterly

reporting would disadvantage small investors by removing timely decision-making opportunities, while insiders could exploit their knowledge for unethical and illegal gains before regular investors react. Take in consideration that small investors sometimes put their life savings into their portfolios and will be dependent on untimely disclosure of facts within a time horizon that can create a harm to investor's lifetime investments. I strongly belief that passing such a law would be absolute disgrace to all investment community. I personally heavily depend on quarterly reporting to make an informed decision to take appropriate actions and to postpone reporting by several months is a huge difference to act . In addition, small investors do not get bailed out when something goes wrong BUT Large investment firms always do. Take that also in consideration when making your decision please.

Simona Bost — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Simona Bost Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: I can not properly evaluate an investment without vital information. I will be a retiree soon and living only off of investments.

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simone homesbysimone.com — Jun 19, 2026
Subject: Comment on S7-2026-15 From: simone homesbysimone.com Affiliation: Jun. 19, 2026 I am so sick and tired of everything in this country going backwards! Absolutely not. We don't need this kind of reporting, we want to keep what we have or make it better

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Simone Larese — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Simone Larese Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
You are absolutely atrocious. As a first generation American who has clawed my way to become the first millionaire in my family (which isn't anything these days) and to be the first to have the ability to invest, you are disgusting. I propose the American people start a class action lawsuit against your bs

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simone perusse — Jun 19, 2026
Subject: S7-2026-15 Comments From: simone perusse Affiliation: Jun. 19, 2026 Don’t take away market transparency!! Keep it Quarterly !!
S.Perusse, Lighting Technician

Simone Perusse
simoneperusse@gmail.com

Siobhan Kilbride — Jun 19, 2026
Subject: S7-2026-15 Comment From: Siobhan Kilbride Affiliation: Jun. 19, 2026 My name is Siobhan Kilbride and I own a small business in Albuquerque, NM. I have often relied on the quarterly reports of larger companies to help myself spot trends and set pricing. Changing the timing of those reports would affect my ability to compete with larger businesses.

Please keep the reporting to a quarterly schedule.

Skip — Jun 19, 2026
Subject: S7-2026-15 From: Skip Affiliation: Jun. 19, 2026 Hell NO. Everything the Orange Felon does is to try to escape accountability. Quarterly reporting must be kept!

Skip Frankwick — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Skip Frankwick Affiliation: Jun. 19, 2026 M. Mairata Frankwick: Retired; Lake Oswego, Oregon; Female; Single; Age 82. A change to Semi-Annual Reporting would increase a risk to my financial security I cannot afford to take. I urge the SEC to maintain Quarterly Reporting

Sent from my iPhone

Skip Hastings — Jun 19, 2026
Subject: S7-2026-15 From: Skip Hastings Affiliation: Jun. 19, 2026 We do not want to go backwards. We should have learned our lesson with Enron. We need to kéep the rules as they are now!!! Skip Hastings, Retired, Florida

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Sl claws — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sl claws Affiliation: Jun. 19, 2026 Stop screwing around make the big companies be more accountable

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SL Dil — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: SL Dil Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SECs proposed rule would blindfold retail investors. Quarterly disclosures help me make informed decisions.
Don't take that vital information away!

SL Williams — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: SL Williams Affiliation: Jun. 19, 2026 Communication is key so informed decisions can be made. Don't hide what should be available to make those decisions.

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slmcilwrath — Jun 19, 2026
Subject: S7-2026-15 Comments From: slmcilwrath Affiliation: Jun. 19, 2026 American business people are the most corrupt in the world. It is absolutely essential they be held accountable by enforcing quarterly reports. The only way to prevent fraud is by constant observation to ensure the American People are not defrauded!

Sent from my Galaxy

Smith Motor Works — Jun 19, 2026
Subject: S7-2026-15 From: Smith Motor Works Affiliation: Jun. 19, 2026 No reason to change other than to allow deception

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snadyp01 — Jun 19, 2026
Subject: S7-2026-15 Comment From: snadyp01 Affiliation: Jun. 19, 2026 This is ridiculous...if we have invested under one rule and you change the rules, what the hell is wrong with the SEC? Other than answering to the top 1%?!

Sent from my Galaxy

SOCO Crew President — Jun 19, 2026
Subject: S7-2026-15 Comments From: SOCO Crew President Affiliation: Jun. 19, 2026 To Whom It

May Concern,

Moving to semi-annual reporting hinders my ability to effectively make decisions on my investments, which endangers my ability to adequately save for college for my children and for retirement. The benefit to companies is not as great as the devastating consequences will be to small investors, families, and nonprofits who rely on quarterly reporting to make the best decisions on how to proceed with investments. Please do not all this change.

Sincerely,
Jennifer Martin
Public School Teacher

Sondra Cooper — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sondra Cooper Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
If it ain't broke, don't fix it.

Sondra H Selway — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sondra H Selway Affiliation: Jun. 19, 2026 DO NOT DO THIS! This would benefit the wealthy and hurt the rest of us. Especially senior citizens like me.

Sondra Harnes

Sent from my iPhone

Sondra Roe — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sondra Roe Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need more transparency from corporations and companies to make better investing decisions. The quarterly reporting system needs to remain in place for obvious reasons. Twice yearly would put the average investor in the dark about the actual performance of the businesses they have invested in, or are looking to invest in. Please leave the current system in place.

Sonya Rose — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sonya Rose Affiliation: Jun. 19, 2026 We still need at least!! Quarterly reporting to prevent fraud, insider trading, and theft of consumer investments

Sent from my iPhone
Sonya Rose

Sonya Sampson — Jun 19, 2026

Subject: S7-2026-15 Comments From: Sonya Sampson Affiliation: Jun. 19, 2026 Transparency helps keep decisions upright. Keep the 3 month report rules!

Sophia Gross — Jun 19, 2026
Subject: S7-2026-15 From: Sophia Gross Affiliation: Jun. 19, 2026 Reporting should remain quarterly. It's best for America.

-Sophia Cowan Tennessee

Sent from my iPhone

Sophia Manos — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sophia Manos Affiliation: Jun. 19, 2026 Please keep reporting quarterly! The average person in this country has suffered enough at the hands of big business, at least let them be transparent so our financial advisors can help us scrounge and save best for retirement. This country has pushed all of our savings to be solely dependent on the stock market and bonds. Please leave us some rights to actually FEEL like shareholders, but also to let these companies all be accountable for their decisions. Thank you!

Sent from my iPhone
Please pardon any typos.

Sophia Skoda — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sophia Skoda Affiliation: Jun. 19, 2026 Sophia Skoda, CFO, EBMUD and EBMUD Employee Retirement System.

Small systems like EBMUD ERS and our employees with DC plans have been able to achieve reasonable returns on investment because quarterly market data enables timely pivots. The markets are already favor large investors, don't take away the ability of small plans and individuals to really work efficiently with the market.

Soundswell Life — Jun 19, 2026
Subject: S7-2026-15 Comments From: Soundswell Life Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!! WHY IN THE HELL WOULD YOU LET COMPANIES GO DARK FOR 6 MONTHS?????? STOP STICKING IT TO CONSUMERS!!!!!!!

Southern Grit Shearing — Jun 19, 2026
Subject: S7-2026-15 Comment From: Southern Grit Shearing Affiliation: Jun. 19, 2026 Justin S.
Owner/Operator,
Southern Grit Shearing

Quarterly reporting is one of the most important tools a CEO can use to keep a company on track. Waiting until the end of the year to review performance can allow problems to grow unchecked. Reviewing results every three months gives leadership a chance to see what is working, what is not, and what needs immediate attention.

From a financial standpoint, quarterly reports provide a clear picture of revenue, expenses, profitability, and cash flow. This information helps management make better decisions and adjust plans before small issues become larger problems.

Quarterly reporting also creates accountability. Managers and department leaders know their performance will be reviewed regularly, which helps keep teams focused on company goals and priorities.

For investors, lenders, and business partners, regular reporting demonstrates transparency and professionalism. It shows that leadership is actively monitoring the business and making decisions based on current information rather than assumptions.

Most importantly, quarterly reporting helps CEOs identify trends early. Whether sales are increasing, costs are rising, or operations are becoming less efficient, leadership can respond quickly instead of reacting months later.

Eliminating quarterly reporting can have significant drawbacks. Without regular reviews, financial issues may go unnoticed for longer periods, making them more difficult and costly to correct. Management may lose visibility into key performance indicators, reducing its ability to make informed decisions. Accountability can also decline when performance is only evaluated annually, allowing underperformance to persist without timely intervention.

In addition, investors, lenders, and board members may have less confidence in the organization's leadership if they receive fewer updates on company performance. A lack of regular reporting can create uncertainty, reduce transparency, and make it harder to secure financing or attract investment. Companies may also miss opportunities to adjust strategy quickly in response to changing market conditions.

In short, quarterly reporting keeps companies focused, accountable, and informed. It provides the information needed to make sound decisions, manage risk, and support long-term growth. Doing away with quarterly reporting increases the risk of missed problems, delayed decisions, reduced transparency, and weaker overall business performance.

Warmest wishes,

Justin Shank,
919-830-5748
southerngritshearing@gmail.com

Spyro Germenis — Jun 19, 2026
Subject: S7-2026-15 From: Spyro Germenis Affiliation: Jun. 19, 2026 Sir/Madam: it serves no purpose or utility to denigrate the reporting standards for corporate America. To do otherwise diminishes transparency and accountability. Whoever is responsible for advancing this position at the SEC will be identified individually and called to account. There will be backlash fostering resignations from the social media on this I assure you. Do what is right and not side on the side of fostering or advancing corruption.

Stacey DiGiulio — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stacey DiGiulio Affiliation: Jun. 19, 2026 Do not change the quarterly reporting. This affects my ability to make decisions about my wealth management

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Stacey Hypes — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stacey Hypes Affiliation: Jun. 19, 2026 Quarterly reporting keeps investors informed, helps companies make quicker changes to unsuccessful methods, and is better for the economy than semi annual reporting. No changes necessary

Sent from Yahoo Mail on Android

Stacey Hypes — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stacey Hypes Affiliation: Jun. 19, 2026 Quarterly reporting keeps investors informed, helps companies make quicker changes to unsuccessful methods, and is better for the economy than
semi annual reporting. No changes necessary.

CEO needs to be publicly accountable for their leadership and disclosing their personal profiting quarterly. The world does not need to protect the rich at the expense of 99%.

Sent from Yahoo Mail on Android

Stacey LaRiviere — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stacey LaRiviere Affiliation: Jun. 19, 2026 You owe it to your customers to update them quarterly on how their accounts are doing. Anything less goes against transparency and further makes people distrustful of your entire industry.

Sent from my iPhone

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stachemannm — Jun 19, 2026
Subject: Comment on S7-2026-15 From: stachemannm Affiliation: Jun. 19, 2026 Are you people crazy? Why are adversely affecting folks with savings accounts because that POS in DC is a crook? This is the biggest mistake you could make!

MK

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staci gibson — Jun 19, 2026
Subject: S7-2026-15 Comments From: staci gibson Affiliation: Jun. 19, 2026 Absolutely no! Investors need to have full information as often as possible. This a big money ploy to manipulate the market.

Staci Gibson

STACI SARKIN — Jun 19, 2026
Subject: Comment on S7-2026-15 From: STACI SARKIN Affiliation: Jun. 19, 2026 I am writing to oppose any rule change that would eliminate or weaken the quarterly reporting requirement for publicly held companies.

Quarterly reports are one of the most basic tools individual investors have to assess the health of the companies we invest in. Moving to semi-annual reporting would double the amount of time that material problems — declining revenue, mounting debt, executive turnover, fraud — could go undisclosed to the public. By the time a problem surfaces in a six-month report, investors may have already absorbed significant, avoidable losses.

This isn't an abstract concern. I've spent my career in industries where financial instability moves fast, and I've seen firsthand how quickly a company's position can shift in a matter of months. Reducing reporting frequency doesn't reduce risk — it just delays when ordinary investors learn about it, while insiders and large institutional shareholders typically have other channels of information that retail investors don't.

Proponents argue less frequent reporting would reduce compliance costs and short-termism. Those costs are real, but they should be weighed against the cost of reduced transparency to the millions of retail investors, including those saving for retirement, who rely on timely, regular disclosure to make informed decisions. If the SEC is concerned about short-term pressure on executives, there are more targeted ways to address that without cutting investors' access to information in half.

The primary purpose of the SEC is to protect investors, maintain fair and orderly markets, and facilitate capital formation. This move does nothing to protect investors, rather it shields companies from the very transparency it is your job to facilitate. Therefore, I urge the Commission to preserve the quarterly reporting requirement.

Respectfully Submitted,
Staci Sarkin
California

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from a smart phone with poor spelling skills

Stacie Terrell — Jun 19, 2026
Subject: File No. S7-2026-15 From: Stacie Terrell Regarding File Number S7-2026-15, I respectfully request that you do not make this change. The companies that will choose to report less are the ones who are trying to hide something. Large companies monitor their finances very carefully. They already have sufficient information to make the quarterly reports, and they will continue to have that. Corporations need to be held accountable to their employees, to their stockholders, and to the public in general since they have impacts on the economy.

Stacy Calderone — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Calderone Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

This is absurd! Do the right thing! Do not allow companies to keep secrets. Enforce the quarterly reports to remain public - they are called publicly traded companies for a reason! This is how I make my decisions - I listen to the recorded calls if I can't attend.

Stacy Erickson — Jun 19, 2026
Subject: S7-2026-15 From: Stacy Erickson Affiliation: Jun. 19, 2026 Please keep the quarterly reporting!

Stacy Fishkin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stacy Fishkin Affiliation: Jun. 19, 2026 There was a very good reason for requiring quarterly reporting and I see no reason for changing this rule. Changing this rule is yet another indication that this government doesn’t care about laws and is only interested in making it easier for the wealthy to cheat. That’s just wrong.

Sent from my iPhone

Stan Galanski — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stan Galanski Affiliation: Jun. 19, 2026 I am writing in support of retaining quarterly financial reporting for public companies. In order for investors to have a clear picture of the financial and operational performance of a corporation, six months is simply too long of a time period for investors to make timely and informed decisions about their investment or potential investment. This is particularly true for individual investors like myself, who rely on the quarterly earnings releases, earnings calls and the subsequent analysis of performance by individual analysts. Particularly in an era in which data/ analytics and now artificial intelligence are changing the game for large institutional investors, it is not the time for reducing the frequency or level of disclosure.
I have spent about twenty years as a public company CEO of Intercargo Corporation (1987-1999) and The Navigators Group Inc. (2003-2019) and currently serve as a non-executive Director of both

public and privately held corporations. I believe it would be an error to reduce disclosure and financial reporting requirements which corporations now accept and frankly are better managed as the result of both SEC and rating agency oversight.
Stan Galanski
President and CEO
G58 Capital LLC
Ridgefield, CT.

Stan Galanski
President and CEO
G58 Capital LLC
Mobile 914-282-0944

Stan Perry — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stan Perry Affiliation: Jun. 19, 2026 It's working well as it is. Leave it alone. Do not change it!

Stanley Stephenson — Jun 19, 2026
Subject: S7-2026-15 From: Stanley Stephenson Affiliation: Jun. 19, 2026 Keep the reporting quarterly. A good friend working for Enron was near retirement and lost nearly all of his investments due to the false reporting by Enron.

Starlet Miller — Jun 19, 2026
Subject: S7-2026-15 Comment From: Starlet Miller Affiliation: Jun. 19, 2026 Starlet Miller. By not reporting quarterly it would hurt all individuals that have invested into these companies.

Yahoo Mail: Search, Organize, Conquer

Starr Watson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Starr Watson Affiliation: Jun. 19, 2026 I'm retired, and respectfully ask that you leave the current rules and regulations in place. My future security and millions of others deonds on it. Starr B. Wtson, Wilmington, NC.

Yahoo Mail: Search, Organize, Conquer

Starsky Jimenez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Starsky Jimenez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need this information to continue to be disclosed quarterly to be able to make informed decisions prior to investing. Make policies that help everyone, not just large investors.

Stella Kalfas — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stella Kalfas Affiliation: Jun. 19, 2026 Quarterly reporting promotes transparency, strengthens corporate governance, and helps detect financial deterioration, fraud, or operational challenges sooner rather than later. In today's fast-moving economy, six months is too long for investors to wait for meaningful financial updates from public companies. The people most harmed by reduced reporting are individual investors, retirees, and pension funds, while the primary beneficiaries are corporate executives who would face less scrutiny from shareholders.

If the boards only saw financial statements twice a year instead of quarterly, problems could grow for months before anyone outside management recognized them.
Quarterly reporting should be the rule.

Stella Mariani-Gonzalez — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stella Mariani-Gonzalez Affiliation: Jun. 19, 2026 Absolutely NO, corruption is rampant in the US. The disproportion of wealth is criminal. We need full transparency!

Sent from my iPhone

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stellab51 — Jun 19, 2026
Subject: S7-2026-15 Comment From: stellab51 Affiliation: Jun. 19, 2026 The public needs more transparentcy, not less. We need information to make responsible financial decisions. Hiding information engenders suspicion and mistrust. We have plenty of that now. My husband & I are getting ready for retirement so inflation will impact the quality of our future. We do keep up with Fed decisions. Stella Brown LCSW

Stephanie Battista — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stephanie Battista Affiliation: Jun. 19, 2026 Quarterly reporting definitely needs to continue with the rate of change in the businesses and in technology impacting all businesses.

Stephanie Battista, Senior EHS Specialist St Paul, MN

Sent from my iPhone

Stephanie Cunningham — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stephanie Cunningham Affiliation: Jun. 19, 2026 Please keep the quarterly reporting. Thank you.

Stephanie Lee — Jun 19, 2026

Subject: S7-2026-15 From: Stephanie Lee Affiliation: Jun. 19, 2026 To the Securities Exchange Commission: A reason to require Every CEOs Signature on Quarterly Reports? One word: ENRON. Two words: automaker's Bailout. Three words: Do Your Job!

Stephanie Orr — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephanie Orr Affiliation: Jun. 19, 2026 Dear Secretary, Please keep requiring quarterly reporting! 6 mos. is too much time for shady dealings to potentially happen.

Thank you,

Stephanie Orr
Ottawa, KS

Stephanie Osborne — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Osborne Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Taking our money and investing it on our behalf for a fee bring great respon sibility. We are encouraged to plan, to prepare for retirement, to build financial security for ourselves and guided investment is a part of that. As is full and frequent disclosure of how our funds are being handled. We have seen what happens when those we have trusted do not live up to that trust. These regulations are an important guiderail to ensure compliance. Do not lessen them. It would be a betrayal of those placing trust in you.

Stephanie Roselli — Jun 19, 2026
Subject: File No. S7-2026-15 From: Stephanie Roselli In the wake of the Enron debacle, measures were put in place to provide accountability in reporting. Those measures help protect investors and prevent fraud. This proposed change would put investors at risk and would allow fraud to flourish. Keep the quarterly reporting requirement to support transparency.

Stephanie Schiszik — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stephanie Schiszik Affiliation: Jun. 19, 2026 Stephanie Schiszik, retired. I am asking that you don't support less frequent reporting. I have worked my entire life and can't afford to take a big hit to my portfolio.

Sent from my iPhone

Stephanie Staffieri — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Staffieri Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Less transparency from corporations to their shareholders is

not only harmful to retail investors, but gives greater advantages to insiders and incentivizes bad corporate actors. We are already on the precipice of being royally screwed over by NASDAQ shortening the 90 day rule for IPO stocks down to 15 days for the largest IPO EVER. Allowing another deregulation like this just shows the citizens of this country that their government only cares about the wants of corporations and the 1% that already have MOST of the money, not the needs and well being of the other 99% of the U.S..

Stephanie Steiner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Steiner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: stop selling the American public!

STEPHEN BOURGEOIS — Jun 19, 2026
Subject: S7-2026-15 From: STEPHEN BOURGEOIS Affiliation: Jun. 19, 2026 Hold CEOs accountable. Do not change the requirements.

Sent from my iPhone

Stephen Ettinger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stephen Ettinger Affiliation: Jun. 19, 2026 Please keep SEC quarterly reporting. Investors require the most contemporaneous information available to make informed decisions.

Steve Ettinger

Sent from my iPhone

Stephen Hartner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen Hartner Affiliation: Jun. 19, 2026 When you remove transparency you remove trust.

Stephen Johnson — Jun 19, 2026
Subject: S7-2026-15 From: Stephen Johnson Affiliation: Jun. 19, 2026 I don't think this reflects equal justice under the law. This seems to be a good old boy club.

Stephen Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen Johnson Affiliation: Jun. 19, 2026 We rely heavily on quarterly reports to keep up with our investments and track opportunities. Now you want to take that away from us, for what? Let your uber-rich buddies get even richer at
our expense? Not only is this unfair it's unethical! The SEC is supposed to PROTECT US! Do NOT do this to all of us! Don't become a MAGA drone...keep it fair!

Yahoo Mail: Search, Organize, Conquer

Stephen K. Braulick — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen K. Braulick Affiliation: Jun. 19, 2026 Please DO YOUR JOB!

Stephen Keegan — Jun 19, 2026
Subject: S7-2026-15 From: Stephen Keegan Affiliation: Jun. 19, 2026 Stephen Keegan, VT.

We are retired. We survive on our investments and can't afford to be surprised by corrupt accounting.

Stephen Kessel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stephen Kessel Affiliation: Jun. 19, 2026 Quarterly disclosure is necessary for a vital, open economy. Please keep financial reporting as it is now. Thank you.

Stephen A Kessel
El Mirage, Arizona

Stephen King — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen King Affiliation: Jun. 19, 2026 My name is Stephen King, my opinion is to keep them reporting quarterly. As an example, AEP reports quarterly earnings in the millions while raising rates on it's customers to cover the cost of regular business. We are forced to pay for fuel used years ago, forced to pay for the lines going to data centers and forced to pay for people who can't pay their own usage. I can remember when Bell Telephone got broken up by the government in the name of competition, communication is now more complicated and more expensive. Longer periods of time in between reporting will give companies more time to hide / deceive not only their customers but the government regulators.

Stephen Lambert — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen Lambert Affiliation: Jun. 19, 2026 Stop making it easy for grifters and con men to rob our investments

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Stephen LeGrue — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen LeGrue Affiliation: Jun. 19, 2026 As an investor I depend on corporate quarterly reports to guide my actions. Please do not stop quarterly reporting. Stephen LeGrue, retired Professor, Houston TX

Stephen Lynch — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Lynch Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The success of our financial system and stock markets is based on trust. That trust is built on a system that is fair and transparent. By adopting a rule that will allow reporting to go dark for six months at the same time that software and AI make it cheaper, easier and faster to comply with reporting requirements will hurt the reputation of our markets.
It is obvious that this rule is another step in the scammification of our markets under the Trump administration. Shame on you SEC.
reject this rule.

Stephen Parker — Jun 19, 2026
Subject: S7-2026-15 From: Stephen Parker Affiliation: Jun. 19, 2026 Keep the rule in place. I would argue that you double the penalty, fine them a percentage of the lie and donate those funds to the hungry and the homeless.

Dr. Stephen Parker

Stephen Parker, Sent from my iPhone

Stephen Senft — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Stephen Senft Affiliation: Jun. 19, 2026 we investors like and need
quartly reporting. Keep quartly reporting.

Stephen Terleski — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Terleski Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I strongly object to this proposal! We need vigilance and transparency in the market - not looser reporting requirements!
This proposal eases the requirements for corporations- and increases the opportunity for fraud and insider dealings. And it leaves small investors in the dark!
The little guy in the market is always at a disadvantage. It is not the corporations who need relief - it is the investors!!
Just say no.

Stephen Watkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Stephen Watkins Affiliation: Jun. 19, 2026 How many times are we going to fail to learn the lessons of the past? The current bend towards lawlessness perpetrated by the Super Majority on the Supreme Court cannot be bolsterd by Congressional complicity if our Republic is going to survive.

Stephen Woodgate — Jun 19, 2026
Subject: S7-2026-15 Comment From: Stephen Woodgate Affiliation: Jun. 19, 2026 A six month focus is no more long-term than quarterly and boards will in fact want monthly updates. The competitive environment will not shorten its timeframe on competitive moves, competitors will just be less aware of what a company is doing and will have less time to adjust. Overall this lessens transparency and reduces competition.

Sent from my iPhone

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steve — Jun 19, 2026
Subject: Comment on S7-2026-15 From: steve Affiliation: Jun. 19, 2026 This is not progress it is regression benefiting corrup inside traders

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Steve Abbott — Jun 19, 2026
Subject: S7-2026-15 From: Steve Abbott Affiliation: Jun. 19, 2026 I support maintaining the requirement that holds corporations to quarterly financial reports and leads to prison for any executive who violates the regulation—which is a protection of investors and consumers, and which is hardly burdensome to businesses. Current computer software makes such reports, though extensive, relatively easy to compile.

I lost thousands of dollars in the 2008 financial crisis, which was a significant blow to me and my family. That crisis was made not only possible but unsurprising, given the opportunity lax oversight gave to corporate executives. That situation allowed them ample time to carry out their casino behavior and theft without detection (or, more specifically, clearly necessary federal oversight).
The greed that drove Enron and Halliburton is, sadly, more widespread today. The pressure on executives to produce increased quarterly earnings is supplemented by stakeholders' expectations of double-digit returns on investment, creating conditions that make risk-taking more attractive. Mr wife and I are retired Now, loving something less than the American Dream of hard work, saving money, prudently investing, and expecting that our trust in both government and business would produce the rewards that Dream offers.

So please, think of citizens like my wife and me and other people like us, people with a basic knowledge of finance and investing who count on corporate leaders operating ethically. But since ethics now seem to be in freefall in both government and business, the close monitoring that quarterly reporting provides should definitely be retained. Please don't let the concerns and financial well-being of the little people like us be brushed aside by corporate lobbyists.

Steve Abbott
Columbus OH

Steve Anderson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Steve Anderson Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission: I am still learning how to trade. By not being able to do my research, it will hinder my learning and stunt my trading.

Steve Bartlett — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Steve Bartlett Affiliation: Jun. 19, 2026 If you go back to this type of reporting I for one will get out of the stock market and just put my money in a regular savings account. Why are you so against reporting the way it is. I am a retired coal miner and I will not take that kind of risk with my life's savings!

Steve Brockmeyer — Jun 19, 2026
Subject: S7-2026-15 From: Steve Brockmeyer Affiliation: Jun. 19, 2026 What we've found is when it comes to money you're all dirty as **** and must be monitored

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Steve Brockmeyer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Brockmeyer Affiliation: Jun. 19, 2026 We must have this to trust the CEOs and the SEC

Steve Byrne — Jun 19, 2026
Subject: S7-2026-15 From: Steve Byrne Affiliation: Jun. 19, 2026 As an investor, I need to see quarterly reports of public companies on the US stock markets to do my due diligence properly. Please keep the reporting schedule as is. Sincerely, Steve Byrne

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steve cooper — Jun 19, 2026
Subject: S7-2026-15 Comments From: steve cooper Affiliation: Jun. 19, 2026 Please keep required corporate reporting for all public companies quarterly.

S Cooper,
Owner, Small Business, Bethesda, MD

Personal via iPhone

Steve Danemayer — Jun 19, 2026
Subject: S7-2026-15 From: Steve Danemayer Affiliation: Jun. 19, 2026 Sadly, accountability should not need to be forced.
Steve Danemayer
Retired
DesPlaines, Illinois

Steve Eberly — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Eberly Affiliation: Jun. 19, 2026 Hi, This is ridiculous! As an owner of many public companies through my there is investment accounts and a citizen of this country I do not agree with this change.

Steve Eberly
3929 Drew Ave S
Minneapolis, MN 55410

seberly@att.net

Steve Hottmann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Hottmann Affiliation: Jun. 19, 2026 The government made these laws because most companies before this just lied, you are making it easier to lie. Stop.

Steve Hrivnak — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Hrivnak Affiliation: Jun. 19, 2026 Quarterly financial reporting helps me invest more wisely. Loosing that information will help companies save money and me lose. You work for the people, not the corporations!

Steve Hrivnak

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steve johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: steve johnson Affiliation: Jun. 19, 2026 Why would less transparency ever be considered as a good free market strategy? This is insane. I have taken my money out of NASDAQ because of their recently changed rules. Rules protect freedom for all by limiting it on others. I can’t conceive why this is even being considered.
SP Johnson
Sent from my iPhone

Steve Lanza — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Lanza Affiliation: Jun. 19, 2026 Needs to remain quarterly, six months is too long!

Best regards,

Stephen Lanza
(984) 888-3780
slanza333@gmail.com

Steve Lipinski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Lipinski Affiliation: Jun. 19, 2026 As an investor I totally disagree with this proposal. Keep all reports quarterly. WHY? Because if I can't see the trend I can't adjust my investments BLIND. Can't change the rules of the game
half way through the investments. Steve Lipinski investor for 43 years.

Yahoo Mail: Search, Organize, Conquer

Steve Moody — Jun 19, 2026
Subject: S7-2026-15 From: Steve Moody Affiliation: Jun. 19, 2026 Leave quarter reporting exactly how it is now!

Sent from my iPhone

Steve Perlmutter — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Perlmutter Affiliation: Jun. 19, 2026 Transparency must be maintained and quarterly reports are part of it. It must remain as is.

Steve Pittmann — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Pittmann Affiliation: Jun. 19, 2026 Keep it at quarterly filings. While I can understand the desire to streamline and cut costs, going every 6 months only allows more potential fraud

Sent from my iPhone

Steve Powell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Powell Affiliation: Jun. 19, 2026 My name is steve powell, and I am opposed to changing SEC‘s quarterly reporting requirements to become a semi annual requirement. Less frequent reporting provides the opportunity for more fraudulent activities to go undiscovered or unreported. Please keep the SEC reporting schedule on a quarterly basis.

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steve rammer — Jun 19, 2026
Subject: S7-2026-15 From: steve rammer Affiliation: Jun. 19, 2026 Keep the law as it stands. We have already seen many examples of corrupt CEO’s. In today’s environment we have the highest number of corrupt officials that I have seen in my lifetime. These changes to weaken laws are part and parcel of Trump and the minions that empower him. Steve Rammer Navy veteran Oregon coast

Sent from my iPad

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steve santucci — Jun 19, 2026
Subject: Comment on S7-2026-15 From: steve santucci Affiliation: Jun. 19, 2026 Rolling back to failed methods and practices is the neither the way or means to go. This is disingenuous and only serves the elite wealthy classes. Have we not learned from the past. Government
of the people, by the people, for people work for the people and protect them from failed past practices.

Yahoo Mail: Search, Organize, Conquer

Steve Scoggin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Steve Scoggin Please keep the reporting at 4 times per year. This gives transparent and timely information to the owners of the stock/company so that informed, not delayed information can be assessed. Thank you for your consideration

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Steve Sims — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steve Sims Affiliation: Jun. 19, 2026 Steve Sims
Retired living off the money I earned working all my life. I live in Houston and enjoy my quality of life. America does need an economic experiment that already failed. Do not disrupt the economic engine that is driving America to greatness and keeping our investments healthy and stable.
I do not support your proposed POV.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Steve Stoddard — Jun 19, 2026
Subject: File No. S7-2026-15 From: Steve Stoddard Quarterly reporting keeps corporations (more) honest and the public more informed. Cutting that back to twice annually gives corporations opportunities to hide things that shouldn't be hidden and makes the shareholders and the public less informed and less able to make the right investment decisions. There's a good reason why they have to report quarterly.

Steve Stump — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Stump Affiliation: Jun. 19, 2026 As a retired person with crucial retirement investments, I think it is essential that investment reports be issued quarterly, not two times per year as you are proposing. My name is Pam Morris-Stump and I'm a registered Republican who lives in Grand Island, NE

Steve Wade — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steve Wade Affiliation: Jun. 19, 2026 I request that you leave

quarterly reporting as is; investors must have that information to make intelligent decisions.

Steve Wade

Sent from my iPhone

Steve Wederski — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Steve Wederski Affiliation: Jun. 19, 2026 This would be an egregious mistake and cost many regular people a large portion of their investments. There's no need to change something that isn't broken.

Steve Wederski

Steve Wilson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Steve Wilson Affiliation: Jun. 19, 2026 I like getting the figures quarterly!! Please keep it that way.

Sent from my iPhone

Steve Wolff The Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Steve Wolff As an investor and former financial advisor, going from 4 reports per year to 2 per year is moving in the wrong direction. As both an investor and an advisor, in order to properly protect our investments and investors, we need to have more information, not less. The places where they tried this did not have the intended results of not managing to the quarterly numbers. If I own part of a company, I want to know more about what is happening, not less. Six months between reports is way too long. Too many things can happen in that time span that could very definitely negatively impact the company, and therefore, my personal wealth. Please do not cut off the quarterly information flow. If you really want to help investors, outlaw class action lawsuits. Many companies manage their businesses to avoid frivolous lawsuits . If they are sued, most companies end up settling the suit because it's cheaper to settle than litigate. This drains valuable capital (and time) from these companies that could be better used to invest in the future, pay more dividends or buy back stock. And, unfortunately, most of the money won in these suits goes to the attorneys who filed the suit while a pittance goes to the investors who actually lost money.

Steven A. Haws — Jun 19, 2026
Subject: S7-2026-15 From: Steven A. Haws Affiliation: Jun. 19, 2026 Do you remember Enron? There is nothing else necessary to explain why we need quarterly reporting.

Steven Biggs — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steven Biggs Affiliation: Jun. 19, 2026 Investors need more info not less

Sent from my iPhone

Steven Bollinger — Jun 19, 2026
Subject: S7-2026-15 From: Steven Bollinger Affiliation: Jun. 19, 2026 Steven Bollinger, Investor on many different platforms.
Please keep the Quarterly Reporting rules. It protects small investors who don't have insider information.
Thank you for your attention to this matter.
Steve Bollinger

Steve Bollinger
Sent from my iPhone

STEVEN DERENZY — Jun 19, 2026
Subject: Comment on S7-2026-15 From: STEVEN DERENZY Affiliation: Jun. 19, 2026 The middle class has already suffered enough. Do not roll back to 1955.
Sincerely,
Steven DeRenzy
Sent from my iPad

Steven Goorin — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steven Goorin Affiliation: Jun. 19, 2026 Steven Goorin
Self employed

Reporting should remain quarterly. Accurate information and transparency are key for informed investing decisions. History shows that when reporting was semiannual the market did not perform as well. Corporations in the NYSE and NASDAQ are PUBLIC that means everything should be done in the public investors' interests first.

Steven Lipnicki — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steven Lipnicki Affiliation: Jun. 19, 2026 Steven Lipnicki, retired educator, Grand Rapids, MI. Don't give in to the corporate interests to relax the current quarterly financial reporting standards. Keep it Quarterly. Thank you.

Sent from Gmail Mobile

Steven M. Cunningham — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steven M. Cunningham Affiliation: Jun. 19, 2026 Since it's

supposed to be crops in the first place not any amount of slaughterhousing, hunting or fishing & localizing any crops as well as commercializing & industrializing them is the full proof method of any investment proposal or investment opportunity, holding their books for six months will be taken straight to court for every reason. Not to mention yet another labor to simply hold on to what you had & have. Micro greens of any crop being where all the food, drink, shelter, medicine & each is had in the first place. Blooms cultivated one way or another be in ng what is supposed to be preserved, had & each. Aeroponics, Hydroponics & electroponics being what it is. Not JUST mounds with streams on either side. Go vegan...IT BEGAN as such.

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steven McPherson — Jun 19, 2026
Subject: S7-2026-15 Comments From: steven McPherson Affiliation: Jun. 19, 2026 Why are you cutting corporate reporting to every 6 months The market makes adjustments based upon those quarterly reports, having the investors wait 6 months is unreasonable

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Steven Melton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Steven Melton Affiliation: Jun. 19, 2026 Quarterly. This is not onerous for them.
Steven Melton
22yrs Federal Service

Sent from my T-Mobile 5G Device
Get Outlook for Android

Steven Pinter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Steven Pinter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission
Returning to 1950 rules:
Do not change current rules.

Steven Proveaux — Jun 19, 2026
Subject: S7-2026-15 From: Steven Proveaux Affiliation: Jun. 19, 2026 YES, quarterly reporting IS very important!! TRANSPARENCY is EXTREMELY IMPORTANT!! S.E.C. regulations should be tightened and strictly enforced!!!

As an investor I expect the regulatory agencies of our government responsible for policing corporations and the free trade markets to strictly enforce the laws that hold corporate executives accountable to not only shareholders but to the general public.
It's the only way our economic system will remain truly free and open to anyone.
Thank you.

Sent from my iPhone

Steven Schopp — Jun 19, 2026
Subject: S7-2026-15 Comments From: Steven Schopp Affiliation: Jun. 19, 2026 Quarterly reporting keeps companies honest. It also helps investors make good decisions. The current system is working. Don’t change it!

Sent from my iPhone

Steven Svendsen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Steven Svendsen As a small retail investor who is semi-retired, it is vital that I have access to pertinent and timely information about the companies I have ownership in, and the ones I may be interested in becoming an owner in. Semiannual reporting will only benefit insiders and institutional investors, while creating an information gap that hurts the small retail investors ability to stay informed and manage their investments. Transparency and quarterly reporting are especially important with the smaller companies in more volatile sectors that are not in the headlines everyday if we want them to be considered investable. With indexes near all time highs, and the recent size of IPO's taking place, it would seem that American businesses are doing just fine under the present system of quarterly reporting and changing to semiannual reporting would do more harm than good to the average American trying to partake of the same privileges and opportunities as the Wall Street titans.

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studio360 — Jun 19, 2026
Subject: S7-2026-15 Comment From: studio360 Affiliation: Jun. 19, 2026 If you are investing your money in a company, I believe it's the company's responsibility to let the investor have information in a timely manner so that informed decisions can be made. In this day and age, with all the types of information exchange it seems counterintuitive to take away the quarterly reporting requirements. I strongly urge you to reconsider the proposal to reduce the reporting to twice a year for that would take away a major tool for investing. Thank you for your consideration in this. Sincerely, Paul Trentelman

Sent from my Galaxy

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sudeep aulakh — Jun 19, 2026
Subject: S7-2026-15 Comment From: sudeep aulakh Affiliation: Jun. 19, 2026 This is an unacceptable change. It once again allows the privileged view and unfair financial advantage.

Sent from my iPhone

Sue Abood — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sue Abood Affiliation: Jun. 19, 2026 Quarterly reporting allows the public to keep abreast of developments within a company and forces the public company to be held accountable. Reducing the number of times information is provided will allow organizations to lessen internal controls on processes and be “creative “ in record keeping. There is enough gray area now that is utilized for reporting and less frequency will only increase this behavior.

Sue

Sue Aurandt — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sue Aurandt Affiliation: Jun. 19, 2026 Keep quarterly. I am a widow and I depend on my investments for my livelihood.
Patricia Aurandt
Retired

Sent from my iPhone

Sue Baker — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sue Baker Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
That this is the most un-thought through idea yet , and that says volumes.
why give the keys to corruption to the corruptors? Of course not all, but those that don't care if it's reduced don't intend to be shady.
I say NO. Thank you

Sue Bell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sue Bell Affiliation: Jun. 19, 2026 Sue bell
You must keep the quarterly reports for the good of the country.

Sent from my iPhone

Sue Comito — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sue Comito Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
To change the current quarterly reports to 6 months hurts those of us who depend on those reports to make decisions. It doesn't help small investors. Large corporations still need small investors. Our needs should be paramount and this puts us at a disadvantage. There is no real compelling reason to change it.

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sue demeyere — Jun 19, 2026
Subject: S7-2026-15 Comments From: sue demeyere Affiliation: Jun. 19, 2026 Necessary. Otherwise we have fraud.

Sent from my iPhone

SUE DORLACK — Jun 19, 2026
Subject: S7-2026-15 From: SUE DORLACK Affiliation: Jun. 19, 2026 Keep the reporting quarterly.

Sent from my iPad

Sue Ela — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sue Ela Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am just a small time investor, but my retirement relies upon good choices. I need full disclosure and timely reporting to feel confident in these investments. Do not loosen the requirements for quarterly reporting we use to keep trust in the system. The quarterly requirements help keep integrity in the system. This should never be devalued.
Thank you.
Sue

Sue Fasano — Jun 19, 2026
Subject: S7-2026-15 From: Sue Fasano Affiliation: Jun. 19, 2026 Please keep CEOs accountable to those they serve by continuing quarterly reporting. We need the honest oversight. Thank you.

Sue Franko — Jun 19, 2026
Subject: S7-2026-15 From: Sue Franko Affiliation: Jun. 19, 2026 These people need to be held accountable to the public investors. Less reporting means less oversight and gives room for fraud. Keep Quaterly reports intact.
Thank you
Sue Franko
33 Silver Lake Ave, Edison, NJ 08817

Sue Gaebler — Jun 19, 2026
Subject: S7-2026-15 From: Sue Gaebler Affiliation: Jun. 19, 2026 Quarterly reporting in necessary to avoid fraud, abuse and manipulation of data. This reports are important to investors and the economy in general.

Sue Hall — Jun 19, 2026

Subject: Comment on S7-2026-15 From: Sue Hall Affiliation: Jun. 19, 2026 I am Sue Hall a retired 78 year old from
a small town in southern Missouri. I worked hard all my life and put money away to have available funds for necessities as I age. Social security does not cover monthly expenses for food, electricity, medications, gas, house insurance, car insurance or the things that pop up unexpected. Much less for the fun things in life that make it worth living. I struggled to put money away in investments to help. The way things are going I will be one of those people trying to decide to eat or purchase my life saving medications. If history repeats like it does and I would lose even a portion of what I saved and you could be the one to prevent that from happening by not changing the quarterly reporting then I pray you search your heart and mind to make the right decision.

Sent from my iPhone

Sue Hardesty — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sue Hardesty Affiliation: Jun. 19, 2026 Oh yes, just in time for Christmas while you guys all insider trade and sneak attack the rest of us , Does the greed and deceit never end??? Disgraceful bunch, where are your mothers who raised you to be good people???

Sue Katzenbach — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sue Katzenbach Affiliation: Jun. 19, 2026 Quarterly earnings reports should stay! How else can the every day investors stay informed? Switching to semi-annual reporting would proliferate “insider” trading and result in a market slow down. Retirees will not trust a system that only updates them twice a year.
Sue Katzenbach, retired, Sarasota, FL.

Sent from my iPhone

Sue Kirchner — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sue Kirchner Affiliation: Jun. 19, 2026 Quarterly reporting has made companies accountable. Keep it!

Sue Klaus — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sue Klaus Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
It is ridiculous for corporations to go through all the trouble of establishing quarterly reports, and then not using them properly.
Transparency is hard enough to come by, without a rule that will make it difficult for investors to know what they actually have.

Sue Nell Duitz — Jun 19, 2026
Subject: Re: Comment on S7-2026-15 From: Sue Nell Duitz Affiliation: Jun. 19, 2026 Sent from my

iPhone

> On Jun 16, 2026, at 1:04 PM, Sue Nell Duitz <sduitz310@gmail.com> wrote:
>
> Why go back in time? That doesn’t make sense. Only if it is an advantage to companies in the SEC and a disadvantage to investors.
>
> Sent from my iPhone

Sue Osburn — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Sue Osburn Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
AS A PRIVATE COMPANY A ISSUE IN DEALING WITH FEDERAL, STATE OR PROVI,COUNTY, AND LOCAL GOVERNMENT AGENCIES OF MANY KINDS. I AM DEALING WITH ISSUE IN IN RETURN I HAVE FOUND SOME SPECIFIC LEGAL ISSUES THAT IN RESON IN FINDING OUT THA THERE IS SO MUCH TO COVER AND PROCESS AND TGIS WIL HELO ME TO WIN BIDS.I HAVE PREPARED THE MATERIAL TO SUPPORT MY PRIVATE BUSINESS I LIKE TO HAVE THIS OPPORTUNITY AS PRIVATE SECTOR TO BID AND LAND CONTRACTS IN SUPPORT OF THOSE GOVERNMENT AGENCIES TO BE ABLE TO EXPANDED. OUE MISSION IS TO HELP OTHERS TO RECOGNIZE THE BAD BEHAVIOR IN OUR LEGAL SYSTEM ARE EXPERT THAT HAVE AVDICE AND THEIR PURPOSE DOESN'T HAVE YOUR BEST interest in mind. This will need SEC support for our company and unique business can help us grow.
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Sue Rera — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sue Rera Affiliation: Jun. 19, 2026 Please keep reporting quarterly investors need to know and companies need to be transparent. Sincerely,

S. Rera

Sent from my iPhone

Sugi Dewey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sugi Dewey Affiliation: Jun. 19, 2026 this is not efficient or keeping people honest. This will bring more havoc then we already have.

Sent from my iPhone

Sunni Jefferson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Sunni Jefferson Affiliation: Jun. 19, 2026 keep reporting quarterly, the people have spoken. y’all better listen…

♥ Sunni

Sunnyhome21 — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sunnyhome21 Affiliation: Jun. 19, 2026 We are sick and tired of being worked to death, lied to, used to be betrayed and robbed. There’s no excuse for this.

Sent from Proton Mail for iOS.

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supernova529 — Jun 19, 2026
Subject: S7-2026-15 From: supernova529 Affiliation: Jun. 19, 2026 Thats not a good idea giving white collar criminals a get out of jail free card. Lets not promote an honor system with unethical scoundrels thats based on trust. Thats like trusting a weasel in a henhouse full of eggs. Its not very smart we've seen this movie before we don't need to see a sequel.

David Graham
15248 Union LeBoeuf Rd
Union City, PA. 16438
814-431-4639

Sent from my Galaxy

Susan Appel — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Appel Affiliation: Jun. 19, 2026 This proposal will not work to the betterment of everyday investors. Do NOT put this change in reporting timeframes into effect!

Sent from my iPhone

Susan Arra — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Arra Affiliation: Jun. 19, 2026 IMO THIS IS JUST ANOTHER WAY TO HIDE THE OUT OF CONTROL CORRUPTION!

Sent from my iPhone

Susan Berg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Berg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I do not believe that it is in my best interest to only see my progress or lack there of twice a year. This is for the benefit of corporate America

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Susan Bloch — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Bloch Affiliation: Jun. 19, 2026 This new 6 month proposal is dangerous and underminds the markets and American faith in businesses.

Susan Bridges — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Bridges Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I have some investments in stocks and bond portfolios.
it's critical to know how companies and stocks are performing to make adjustments.
Six months is much too long to wait for updates.
With this proposal, a huge unfair advantage will be given to insiders.
it will also endanger market stability.
keep quarterly reports.

Susan Burrows — Jun 19, 2026
Subject: S7-2026-15 From: Susan Burrows Affiliation: Jun. 19, 2026 If seniors, retired persons, independent business owners, and others needs to submit quarterly reports (of various types) that effect very few people, there is no excuse except greed to not hold major CEOs to the same quarterly schedule. What they do can effect millions of people.

Sincerely,
Susan Burrows
Eagan, MN

Susan Butler — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Butler Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Your existence has been to protect consumers. This has been the duty of the SEC. Keeping trading aboveboard. YouTube proposal to reduce monitoring is sure to benefit the rich who will violate regulations in the absence of monitoring. This will find ways to hurt those. Of us who have followed rules. I lost a hundred thousand dollars on my home due to the mortgage crisis.

Do your job. Protect the citizens of this country.

Susan Charette The Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Susan Charette Do not change , we average investers need all the info we can get

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Susan Clark — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Clark Affiliation: Jun. 19, 2026 We need the transparency of quarterly reporting. It's imperative to have the knowledge for making good decisions concerning our finances. Susan M Clark Retired in Georgia 30512

Yahoo Mail: Search, Organize, Conquer

Susan Cotter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Cotter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please consider that we small investors use quarterly reports to make decisions regarding the our investments including the stock market.

Thank you

Susan Cox — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Cox Affiliation: Jun. 19, 2026 I am a retired widow. I live on investments and savings. I request that we stick to quarterly reporting. The consequences of switching to semi annual reporting are dire to me. Please don’t change this.

Susan Cox

Susan Davis — Jun 19, 2026
Subject: S7-2026-15 From: Susan Davis Affiliation: Jun. 19, 2026 This is very important to keep people honest. In an age where scams are all over, we don't want the SEC to be another scam like Enron. A terrible time. So who are these people who want to do this. Can you list them by name so that we can keep an eye on any of their business dealings. Susan Davis retired accountant.

Susan Dewey — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Dewey Affiliation: Jun. 19, 2026 Rely reporting allows the public to keep an eye on businesses in America. Whether they want to invest or retreat from business that is not doing well, the quarterly reports lets Americans know the facts!

Susan Dorville — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Dorville Affiliation: Jun. 19, 2026 Do not change what has been working for decades. I do not believe this proposal is in the best interest of America, just large corporations and companies that wish to further their financial operations without oversight. Please do not change the present system. Thank you

Sent from my iPhone

Susan Dunaway — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Dunaway Affiliation: Jun. 19, 2026 Linda S Dunaway, retired, Want quarterly reports for all investments so we can make adjustments if needed quarterly! Every 6 months is not good for older investors.

Susan Epstein — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Epstein Affiliation: Jun. 19, 2026 At a time when the checks and balances built into our institutions are being ignored by the people running our government, we need more transparency about business practices and earnings, not less. We need oversight on a regular basis, not intermittently so companies have more freedom to scheme to abuse the system. Also, why don't we have more peopkle hired at the SEC? Like the IRS, the more enforcement we engage in, the less corruption we're likely to have and the more money owed to the government we can righteously collect. The Republicans are gutting our countrty and robbing us blind. Time to stick to a level of accountability that makes it worth playing by the rules again.

Susan Estrada — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Estrada Affiliation: Jun. 19, 2026 Susan Estrada, retiree - People cannot live life financially on the whim of these organizations and "hope" all stays well. Especially in today's financial market. people are living moment to moment financially, and not knowing this part of their finances is incomprehensible. The SEC needs to stay on the side of the United States citizens and continue to require this quarterly information.

Sent from my iPhone

Susan Fishman Tudor — Jun 19, 2026
Subject: S7-2026-15 From: Susan Fishman Tudor Affiliation: Jun. 19, 2026 You need to be accountable as often as possible
Fool us once……

Sent from my iPhone

Susan Friestad — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Friestad Affiliation: Jun. 19, 2026 Susan Friestad from Rockford, IL

I want to see what my investments in companies is doing on a quarterly basis, NOT less often. These are my retirement funds. The government is already threatening to cut Social Security, eliminating COLA and discontinuing in 6 years!

They continue to use our funds in ways not originally intended. To additionally reduce transparency is a crime!

Sent from my iPhone

Susan Gallaher — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Gallaher Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change to semi annually reports

Susan Gilstrap — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Gilstrap Affiliation: Jun. 19, 2026 How is cloaking the truth, which is what this proposal does, of benefit to Anyone,other than those who prefer that truth remain hidden?

Susan Gilstrap not applicable — Jun 19, 2026
Subject: File No. S7-2026-15 From: Susan Gilstrap I make no comment exccept to say even if we are unable to see except semiannually, God sees it all!

Susan Glenn — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Glenn Affiliation: Jun. 19, 2026 Susan Glenn
Retired Library Manager
Founder and Chair of Environmental Non-Profit
Minneapolis, MN

Keep it Quarterly. Longer gaps between public reports widen the gap between what powerful insiders know and what the regular investor knows. Keep it more fair and transparent.
As a retired person, a huge unexpected drop in my net worth may not be recoverable in my lifetime. I've worked hard to save. Don't let cheaters cheat me out of knowing what's happening in the market.

Susan Grefer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Grefer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on S7-2026-15
Quarterly disclosure is vital for all. It has worked for decades and must not be changed.

Susan Hallenbeck — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Hallenbeck Affiliation: Jun. 19, 2026 I worked hard all my life and built up retirement savings. With threats to the continued viability of Social Security, I cannot afford to lose significant portions of my retirement savings to corporate malfeasance.

The current rule requiring companies to report on earnings quarterly means that investors have multiple opportunities each year to evaluate a company's direction and operation and make investment decisions accordingly. Allowing corporations to hide their activities and report only twice a year will negatively impact investors' ability to make prudent decisions.

I do NOT support changing the current SEC regulation. Companies should continue to be required to report their earnings on a quarterly basis.

Susan Hallenbeck, Florida resident, semi-retired

Susan Hayden — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hayden Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
With this proposed rule, investors will not receive quarterly reports thus hampering all chances of making wise investments. Public companies are public entities and thus all of their information should by law be available to the public at quarterly intervals. Keep transparency in the stock investments.

Susan Hecht — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Hecht Affiliation: Jun. 19, 2026 This is outrageous! I keep telling everyone that these guys are going to break the world with the things they are doing.! This cannot be allowed to happen! We don't need to do this because a handful of old white men with big bank accounts think they know more than the people that have studied the economy, the people, and how money truly works! If it isn't one thing, you guys are getting your paws into every honey jar you can find! I hope charges are brought against you and that you need to serve jail time!

Sent from my iPhone

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susan holloran — Jun 19, 2026
Subject: S7-2026-15 From: susan holloran Affiliation: Jun. 19, 2026 We, investors, support surveillance and regulation over greed and corporate profits. We are not investing for profit at any cost. Quite the opposite. I have instructed a portion of my investments solely overseas. Susan Holloran, retired

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Susan Hooten — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Hooten Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
corporations that are publicly traded have a fiduciary duty to provide information for "owners" to

make informed decisions. It is unreasonable to think a ceo / cfo The Whole c suite wouldn't be looking at financials at least quarterly . They should be signing off on this information and providing it on a regular basis. Do not lower regulations governing making information available and up to date in a timely manner so that investors can make informed decisions. Along with signing off on financials information about upcoming product releases, pending lawsuits etc ... things that impact forecasting should be shared more than with an annual audit!!

Susan Hultgren — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Hultgren Affiliation: Jun. 19, 2026 Please, please stay with quarterly reporting. We are retired on a low income compared to many. We can’t afford to lose more money. We live in Tennessee. We’re supposed to be enjoying life at this age - not choosing between our medicines and food. So many people here in TN are worse off and struggle. Don’t take away our savings. Our working children struggle to save for the future. This isn’t right. Please do the right thing.

Sent from my iPhone

Susan Ireland — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Ireland Affiliation: Jun. 19, 2026 When we get a president in that actually cares about this country, if you choose this low road and basically allow insider trading, the next President will shut it down. You are supposed to be the good guys. ACT LIKE IT.

Sent from my iPhone

Susan Johnson — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Johnson Affiliation: Jun. 19, 2026 I support quarterly reporting. I’m retired and it’s important for me to track my investments.
Susan L Johnson
Retired
Nampa, Idaho

Sent from my iPhone

Susan Joplin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Joplin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting, please. Since I am retired, I need to stay on top of my investments. Quarterly reporting has worked for decades so please don't change it.

Susan King — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan King Affiliation: Jun. 19, 2026 My name is Susan King.

Protect my money with continuing the quarterly reporting.

Sent from my iPhone

Susan King — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan King Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
By stopping quarterly reports, you give others the opportunity to steal from those less fortunate. In other words you would be contributing to this country becoming an oligarchy. Please let us continue to be a democracy where all get the chance to increase their wealth..not just a few.

Susan Lee — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Lee Affiliation: Jun. 19, 2026 We need quartly reporting

Yahoo Mail: Search, Organize, Conquer

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susan loar — Jun 19, 2026
Subject: S7-2026-15 Comment From: susan loar Affiliation: Jun. 19, 2026 Power and corruption seems to be the new American way. Screw the average citizen of any chance to profit. The politicians already have insider trading. Susan Loar- retired senior citizen trying to survive in this money hungry environment.

Susan Mast — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Mast Affiliation: Jun. 19, 2026 No

Sent from my iPhone

Susan McCreary — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan McCreary Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Please continue the 4 x's a year reporting. Regular Investors need to know as much as possible about companies they are investing in. Thank you, Susan

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Susan McDuffie Benson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan McDuffie Benson Affiliation: Jun. 19, 2026 Please keep it at quarterly.

Susan Melton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Melton Affiliation: Jun. 19, 2026 No, bad idea.

Sent from my iPhone

Susan Menzies — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Menzies Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Protect the people!!!!

Susan Middlestetter — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Middlestetter Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
What is needed is more transparency NOT less! It is time to put an end to this trend of lack of disclosure. Enough already!

Susan Mutton — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Mutton Affiliation: Jun. 19, 2026 I worked from 16 to 71. I earned every bit of the money I was promised. Today I live alone and support myself.. I was a Registered Nurse, a Professional worker, until Trump came along. Monitor quarterly and tax the rich. Susan Mutton

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Susan Myers — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Myers Affiliation: Jun. 19, 2026 Susan Myers, retired, 1717 Bluebird Drive, Bailey, CO 80421...There have been ups and downs but keeping the quarterly reports keeps the markets and companies under some control. This is just another attempt to move the money to the top of the heap for the .01%. This is wrong.

Susan Newell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Newell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Bad decision for most investors.

Susan Nofziger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Nofziger Affiliation: Jun. 19, 2026 Sue Nofziger, marriage weekend counselor, please keep quarterly reports. There's too much time to hide significant facts and adjust things.

Susan Nofziger — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Nofziger Affiliation: Jun. 19, 2026 Sue Nofziger,

marriage weekend counselor, please keep quarterly reports. There's too much time to hide significant facts and adjust things, when you wait six months.

Susan Nowak — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Nowak Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This new proposal creates an unfair platform, unduly benefitting large corporations over the majority, individual investors. Stop the grift. How much more money do the wealthy need? Why not give information on the basis we have been used to, which allows for more mobile investments based on the current state of the market?

Susan Nurre — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Nurre Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting for companies is important to hold them accountable to share holders. Eliminating this requirement will open the door for fraud and make it hard for share holders to know the financial position of the companies they invest in.
Your job is to protect the public by instituting these requirements to hold public companies accountable. Do not eliminate quarterly reporting.
Respectfully,
Susan Nurre

Susan Nye — Jun 19, 2026
Subject: S7-2026-15 From: Susan Nye Affiliation: Jun. 19, 2026 Quarterly reports. Do not change these.

Susan Nye

Susan Parent — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Parent Affiliation: Jun. 19, 2026 Quarterly keeps things transparent and people to be honest!

Sent from my iPhone

Susan Payne — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Payne Affiliation: Jun. 19, 2026 Quarterly reporting allows investors to better respond to the fluctuations and decisions that need to be made to remain viable. For the average American this is extremely important.

Thanks!
Susan Payne

Susan Peck — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Peck Affiliation: Jun. 19, 2026 We rely on quarterly reports to determine what companies to invest or keep invested in. Six month reporting would be a negative game changer when making our personal financial decisions. Leave the reporting requirements at quarterly!

Sue Peck, retiree

Get Outlook for iOS

Susan Peltz — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Peltz Affiliation: Jun. 19, 2026 Don't do it!

Susan perry — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan perry Affiliation: Jun. 19, 2026 This would only hurt say 80-90% of the country. What's that to big business? What that means for big business would be an immediate reduction in revenue to any company finally found to becoming Enron. But the public has power and it would be detrimental in a larger way if twice the damage happens while some outside source isn't able to watch. Many small companies have ethics, probably most, but those people that run and own a significant part of what happens here in the US own enough that they don't care at all about their consumers and thus their investors and those are the ones that unless someone is watching will ruin lives while no one's looking. Don't give them 50% less overwatch, it would suddenly be a single parent home whose single parent wouldn't have time to watch all the naughty business children.

Susan Pettis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Pettis Affiliation: Jun. 19, 2026 Keep current reporting

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Susan Pridemore Box — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Pridemore Box Affiliation: Jun. 19, 2026 Every three months. We don 't want to be in the dark about investments.

Sent from my iPhone

Susan Quigley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Quigley Affiliation: Jun. 19, 2026 We need to see quarterly reporting. As retirees we need to be kept up to date on our retirement funds and investments. Twice a year reporting is not enough!

Sent from my iPhone

Susan Rainey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Rainey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This new rule encourages secrecy and underhanded practices. Retirees have their entire life savings at risk. Professional investors have proven themselves to be untrustworthy without safeguards in place. My financial advisors claim to work on my behalf, but unscrupulous individuals can undermine the entire system.

Susan Rains — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Rains Affiliation: Jun. 19, 2026 Keep your fascist MAGA tactics out of our nation's business. We demand fairness and transparency and we WILL have it!

Susan Rains — Jun 19, 2026
Subject: S7-2026-15 From: Susan Rains Affiliation: Jun. 19, 2026 Stop this nonsense. If you commit fraud you do the time behind bars like anybody else. Stop always trying to get away with crimes!!

Susan Rankert — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Rankert Affiliation: Jun. 19, 2026 It is imperativ that Quarterly Reporting of a corporation’s financials continues to be required. As an older woman whose economic wellbeing in retirement is dependent upon investments carefully made- not having the same information as the company insiders and their circle puts my stability at risk.
The opportunities for insider trading essentially being made legal puts the ordinary American at a disadvantage.
Companies like Enron that had been able to hide their dire financial situation from the public left thousands upon thousands of retirement accounts in tatters, while those few within the corporation that were aware of the truth actually made money from the failures. That is not how it should work.
Continue to insist on financial transparency and continue to require Quarterly Reports

The only thing necessary for the triumph of evil is that good men do nothing.

Susan Rhuart — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Rhuart Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
Please keep the existing rules of reporting quarterly disclosures. We want, as investors, no surprises.

Susan Ross — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Ross Affiliation: Jun. 19, 2026 Quarterly reporting is good for the market!! Don't change to semi-annual reporting. We don't need to go backwards.

Sent from my iPhone

Susan Saladin — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Saladin Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not make this change allowing companies to change from quarterly reporting to semi-annual reporting. First, I feel this will make it harder for me to assess and manage my investments. Secondly, any potential savings that could result from dropping 2 of the mandatory 4 reports per year, are minimal compared to what the investors will lose in important information. And, lastly... why, why, why is this newly proposed rule better, or even necessary????? Stay the course with mandatory quarterly reporting!!!!
Thank you for listening to my concerns and opinion.

Susan Salter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Salter Affiliation: Jun. 19, 2026 SEC--why the newly desired secrecy? Le't keep up the quarterly reporting and the needed openness. Otherwise, What are you hiding?

Susan Santry — Jun 19, 2026
Subject: S7-2026-15 Comments From: Susan Santry Affiliation: Jun. 19, 2026 It is of the utmost importance that the SEC continue to require quarterly reports. The oversight is necessary to keep an eye on politicians, big corporations especially in light of insider trading - it is rampant. Please keep these reports quarterly. The working class needs the SEC to keep an eye on Wall Street, the government and big business.

Susan Schneider — Jun 19, 2026
Subject: S7-2026-15 From: Susan Schneider Affiliation: Jun. 19, 2026 SEC Rules Committee,

Under the new rule, corporations can sit on bad news (like failed product launches, ballooning debt, lawsuits, and vanishing customers) for half a year—plenty of time for insiders to quietly sell their shares to none-the wiser individual investors (or their ETF) before the bad news tanks the stock. And that's unfair and avoidable. Our portfolios are out of time to be able to recover if things go south due to lack of oversight. And who ultimately loses? The the individual investor, the retiree on a fixed income—the people who can least afford even modest losses.

A small regulation could be so consequential to millions of honest, hard working Americans if discontinued. Please give the regular retiree investor a fighting chance to be informed. Do not change the reporting requirement to once in six months. Keep the quarterly reporting requirement.

Susan Schneider
Vallejo, CA

Sent from my iPhone

Susan Scott — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Scott Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: My view on Rule S7-2026-15 is that it is a poor proposal. It will lead to an inability to make good decisions about investments.

Susan Sirois — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Sirois Affiliation: Jun. 19, 2026 This is a bad idea. Don't make people move backwards! Americans are sick and tired of corporate and government greed !

Susan Smith — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Smith Affiliation: Jun. 19, 2026 Abject stupidity comes to mind as this 1955 reporting method has already been proven, in the past, to hurt ordinary Americans. I'm a retired MBA living in Arizona and the old adage if it isn't
broke Why Fix It to something that did. Stupid stupid stupid

Yahoo Mail: Search, Organize, Conquer

Susan Smith — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Smith Affiliation: Jun. 19, 2026 Keep the reports quarterly.

Susan Smith

Susan Strande — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Strande Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Dear SEC:
Please keep the reporting either quarterly or more often to avoid grift, theft and Ponzi scheming. Thank you. Our country depends upon honest and consistent reporting.
sincerely,
Susan Strande

Susan Strickland — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Susan Strickland Affiliation: Jun. 19, 2026 Susan Strickland, a retired teacher,in Katy Texas. LESS REPORTING MEANS LESS TRANSPARENCY. RETIREES NEED TO KNOW THAT THEIR MONEY IS GROWING BEFORE IT'S TOO LATE.

Susan Swayne — Jun 19, 2026
Subject: S7-2026-15 From: Susan Swayne Affiliation: Jun. 19, 2026 Quarterly reports should be mandatory to keep companies transparent and honest.

Sent from my iPad

Susan Thomas — Jun 19, 2026
Subject: S7-2026-15 From: Susan Thomas Affiliation: Jun. 19, 2026 Why would you want to change a law that has been helping the middle class. If you government morons haven't figured it out yet, we the American people are FED UP with being screwed over time after time.

Sent from my iPad

Susan Thornton — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Susan Thornton Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting. DO NOT CHANGE THIS.

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susan torres — Jun 19, 2026
Subject: Quarterly reports From: susan torres Affiliation: Jun. 19, 2026 Please continue to require quarterly reports from companies and corporations. This protects accountability and transparency.

Susan Truss — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Truss Affiliation: Jun. 19, 2026 It's my opinion that the SEC needs to continue to mandated quarterly reporting . Any effort to extend this time frame to six months would keep investors in the dark, reducing transparency. This is NOT something that will benefit the average senior investor, many of whom rely on these investments for our monthly income. My name is Susan Truss and I'm retired for some time now, so this affects me personally.

Sent from my iPhone

Susan Ulrich Angell — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Susan Ulrich Angell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The present rule works best. It helps us make informed decisions according to our needs and benefits our peers. Do not change!
Thank you,
A fellow American

Susan Valpey-Parent — Jun 19, 2026
Subject: S7-2026-15 From: Susan Valpey-Parent Affiliation: Jun. 19, 2026 Do your job - reporting 4 quarters - stop going along with the mob boss in the Oval Office - You work for the people not that orange turd.

Sent from my iPhone

Susan Westby — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susan Westby Affiliation: Jun. 19, 2026 Please keep the QUARTERLY reporting requirement! So many important things depend on good information being available. Thank you.
Susan Westby
Portland OR

Sent from my iPhone

Susana.raab — Jun 19, 2026
Subject: S7-2026-15 Comment From: Susana.raab Affiliation: Jun. 19, 2026 I need quarterly financial statements!!! This will open the consideration met up to waste, fraud and abuse. Do the right thing for America and freedom!

Cheers,
Susana

Sent from my iPhone

Susie Garcia — Jun 19, 2026
Subject: S7-2026-15 From: Susie Garcia Affiliation: Jun. 19, 2026 Leave it alone!!

Sent from my iPhone

Suz Gates — Jun 19, 2026
Subject: S7-2026-15 Comment From: Suz Gates Affiliation: Jun. 19, 2026 I am writing to express my strong opposition to the proposed changes regarding quarterly reporting requirements.

Given the history of corporate misconduct, specifically referencing the Enron scandal, the regulations established to prevent the abuse of power remain essential. Reverting these standards undermines transparency and risks further financial impropriety. It is vital that these reporting measures are maintained to ensure accountability and protect the public interest.

I urge you to reconsider this position and uphold the current quarterly reporting standards.

Best regards,

Suzanne

Suzan Harden — Jun 19, 2026
Subject: S7-2026-15 Comment From: Suzan Harden Affiliation: Jun. 19, 2026 American investors deserve every possible opportunity to evaluate their financial standing. Reports should remain quarterly.

Suzan Harden
Loudon, TN

Suzanne — Jun 19, 2026
Subject: S7-2026-15 Comment From: Suzanne Affiliation: Jun. 19, 2026 Current SEC leadership is apparently caving to the Trump crime family and sycophant administration. Make it easier for their megadonors and companies in which they have invested to defraud everyone but themselves.

Suzanne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Suzanne Affiliation: Jun. 19, 2026 Joe Nacchio did insider trading and ended up going to jail for it. Many lost their life savings for retirement. The current administration does not have oversight to quickly correct insider trading if done every six months. Please keep the reporting every quarter. Thank you from one who knows.

Sent from my iPhone

Suzanne Ballve — Jun 19, 2026
Subject: S7-2026-15 From: Suzanne Ballve Affiliation: Jun. 19, 2026 No free get out of jail cards for anybody!!

Suzanne Camino — Jun 19, 2026
Subject: S7-2026-15 Comments From: Suzanne Camino Affiliation: Jun. 19, 2026 Please keep the reporting quarterly. I am a small investor. Let’s keep the playing field as fair as possible for ordinary people.

Suzanne Camino
Music educator
Ann Arbor, Michigan

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suzanne crosland — Jun 19, 2026
Subject: S7-2026-15 From: suzanne crosland Affiliation: Jun. 19, 2026 We need this to keep people accountable please don't change or reduce

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Suzanne Gould — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Gould Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The ones who are trying to pull this off have larceny in mind. Do not let them.
We have seen time and again they are not trustworthy.

Suzanne I Edwin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Suzanne I Edwin Pls continue to send paper monthly investment reports. Thank you.

Suzanne I Edwin — Jun 19, 2026
Subject: File No. S7-2026-15 From: Suzanne I Edwin Comment s attached!

Suzanne Isiorho — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Suzanne Isiorho Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly earnings help me better decide what to stay invested in. Public companies need to show the public their financials, quaterly. A lot can happen in a short amount of time and investors need to have transparency. Public companies should not have financial privacy.
If it isn't broke don't try to fix it. This would only do the public companies a favor and allow for them to be deceptive and lazy about reporting. This hurts investors!!!

Suzanne Logan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Suzanne Logan Affiliation: Jun. 19, 2026 My name is Suzanne Logan. I am a secretary. My investments are all I have for retirement. Please do not stop reporting quarterly. I believe this is bad for working people and small businesses.

Suzanne Maxey — Jun 19, 2026
Subject: S7-2026-15 From: Suzanne Maxey Affiliation: Jun. 19, 2026 The quarterly reporting needs to stay

Sent from my iPhone

Suzanne Michaud — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Suzanne Michaud Affiliation: Jun. 19, 2026 This is ridiculous. Why would we go back in time to less transparency and almost guaranteed loss in the market. How about progression instead of rolling things back 75 years.

Suzanne Michaud
Sent from my iPhone

Suzanne Sayre — Jun 19, 2026
Subject: S7-2026-15 Comment From: Suzanne Sayre Affiliation: Jun. 19, 2026 I feel that reporting is invaluable and should be kept quarterly!! NO Secrets, we have enough already. Suzanne Say Registered Nurse

Sent from my iPhone

Suzanne Smith — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Suzanne Smith Affiliation: Jun. 19, 2026 I am counting on my savings as I'm already retired and need to keep on top of how investments are performing. Please don't vote to allow this to occur again!

Sent from my iPhone

Suzanne Tveit — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Suzanne Tveit Affiliation: Jun. 19, 2026 I don't want to put my investments or those of pension funds in jeopardy of lower returns or losses due to delayed financial statements. KEEP IT QUARTERLY! Publically traded companies need to be accountable to investors.

Suzanne Zellner — Jun 19, 2026
Subject: S7-2026-15 Comment From: Suzanne Zellner Affiliation: Jun. 19, 2026 Do not allow this to happen . More ways to harm investors. More ways to let illegal unethical crooks get away with cheating the public

Sent from my iPhone

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suze powlen — Jun 19, 2026
Subject: S7-2026-15 Comment From: suze powlen Affiliation: Jun. 19, 2026 Transparency is vital.

Frequent reports are vital to Transparency. Computers make quarterly reports simple. My husband owns several businesses. Do not change the quarterly reporting.

Suzette Burgess — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Suzette Burgess Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Years ago, I worked for an investment bank, who calculated profit and loss on a DAILY basis.
Why should individuals, who do not have the protection of corporate status and have much more to lose, wait SIX MONTHS to see how their money is faring?

Suzette Haile — Jun 19, 2026
Subject: S7-2026-15 Comments From: Suzette Haile Affiliation: Jun. 19, 2026 Dear Members of the SEC,
I am just an ordinary, retired Citizen now, but when I worked, my companies had to make quarterly reports. That should not be any different now Transparency matters to me and everyone else. We have to be transparent about our transactions and so do you. No one has any respect for you if you don't!
sincerely
Suzette Haile, Kirkland, Washington

Sent from my iPad

Suzy Esteves-Wild — Jun 19, 2026
Subject: S7-2026-15 Comments From: Suzy Esteves-Wild Affiliation: Jun. 19, 2026 Regular investors COUNT on these ! Getting rid of them will only help increase CORRUPTION!! Your job isn't to help greedy corporations hide their dirty laundry. This is a big NO for American investors!

Suzzette Laird — Jun 19, 2026
Subject: S7-2026-15 From: Suzzette Laird Affiliation: Jun. 19, 2026 I depend on my savings, please help protect them by keeping Sarbanes-Oxley. Reporting should be kept quarterly. Shirley Laird

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sven wallin — Jun 19, 2026
Subject: S7-2026-15 Comment From: sven wallin Affiliation: Jun. 19, 2026 Quarterly reports are better in reducing fraudulent expenses or activity...

If I was to invest, I would expect full transparency every quarter.

With a 6 month rule as proposed, I won't do any investments period and a lot of lenders can back out or deny financing as that 6 month gap puts extra burdens on our banks and can/will drastically change bank financing...

So either the SEC can fix this or they can expect to loose large amounts of money in the future... Now imagine what happens when you do this as I project financial chaos in 2 or so years... As for everything else going on...I called all of it and was right... I'm a technical analyst by skill and trade, I'm also a master tactician thanks to The Art of War (which can be applied to business strategies and tactics)and I see the banks, mostly small ones going broke or reducing future gains and increase in the consumer burden given the already outrageous prices on everything... Like scrooge who had his chances for redemption and this is yours... Vote against this bill. Otherwise, I can't tell you the outcome, but the people your screwing now all have the power to stop this bill and hopefully it never passes...

Sent via the Samsung Galaxy S24 Ultra, an AT&T 5G smartphone
Get Outlook for Android

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sybil kamper — Jun 19, 2026
Subject: S7-2026-15 Comment From: sybil kamper Affiliation: Jun. 19, 2026 Keep quartet reporting. This would keep businesses more transparent.

Sent from my iPhone

Sylvia Beuckman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Sylvia Beuckman Affiliation: Jun. 19, 2026 KEEP IT QUARTERLY!!!

Sylvia Foltz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sylvia Foltz Affiliation: Jun. 19, 2026 Quit messing around with our retirement savings. Keep quarterly reports.

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sylvia garza — Jun 19, 2026
Subject: S7-2026-15 From: sylvia garza Affiliation: Jun. 19, 2026 Dear SEC,

Accountability is inportant. Quarterly reporting should be the minimum standard.

Director Prevention of Counseling,
Sylvia Garza, MPA

Sylvia Hayward-Harris — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sylvia Hayward-Harris Affiliation: Jun. 19, 2026 What's next? Gut Consumer Affairs? These critters are all pro money and big business and anti human beings.

Sylvia Hayward-Harris

Sylvia Saadati — Jun 19, 2026
Subject: S7-2026-15 Comment From: Sylvia Saadati Affiliation: Jun. 19, 2026 It needs to stay quarterly!!!

Sylvia

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t lord — Jun 19, 2026
Subject: S7-2026-15 Comments From: t lord Affiliation: Jun. 19, 2026 I see no reason to change the quarterly reporting requirements. The advantage to the corporate bookkeepers does not outweigh the disadvantage to a stockholder. Leave the rules as they are.

Sincerely, Teresa Lord

T.J. Farrell — Jun 19, 2026
Subject: S7-2026-15 Comments From: T.J. Farrell Affiliation: Jun. 19, 2026 Please do not change the rules from quarterly reporting to six-month reporting. That would open up opportunities to hide fraud and cover up bad decisions. I was an auditor, accountant, and risk manager in my career, and I have seen that quarterly reporting is needed to keep a company focused on correct decisions, actions, and reports.

Thank you,

TJ Farrell

Tamara Austin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tamara Austin Affiliation: Jun. 19, 2026 Six months between reports is too long for investors to go without knowing the financial status of the companies they are investing in. Investors depend on quarterly reporting to make the best decisions they can for themselves and their families.

Tamara Babbs — Jun 19, 2026

Subject: S7-2026-15 Comment From: Tamara Babbs Affiliation: Jun. 19, 2026 Keep the quarterly!!! 6 months gives them an extra 3 month for fraud!!! STOP

Tamara Edwards — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tamara Edwards Affiliation: Jun. 19, 2026 I do not feel that this is fair for hardworking American people. Please do not allow this to pass. Employees also should be forewarned. Tamara Edwards Accounts Receivable

Yahoo Mail: Search, Organize, Conquer

Tamara Kramer — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tamara Kramer Affiliation: Jun. 19, 2026 Keep reporting.

Sent from my iPhone

Tamara Krinsky — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tamara Krinsky Affiliation: Jun. 19, 2026 My name is Tamara Krinsky. I'm a writer and live event producer and I am completely against this rule change. Companies still have to keep their books and brief their boards, so the actual savings from skipping a public filing are minimal. But ordinary investors like myself will have less information about how our retirement and college savings could be affected. This is NOT a good situation for working class Americans, especially those of us who work outside the corporate sphere. We already have so few tools to protect ourselves - please do not take away one of the few levers to demand transparency we currently have.

Tamara Schendel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tamara Schendel Affiliation: Jun. 19, 2026 Since I am investing in companies, I deserve to know all about their company in REAL time. Corruption can go on longer if no one is watching. Look what happened to Boeing- when the government wasn’t looking planes started crashing. No one’s watching quality drops. Do NOT allow this change .
Tamara Schendel

Sent from my iPhone

Tamara Westmoreland — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Westmoreland Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please DO NOT allow the SEC to abandon quarterly reporting. This country needs transparency now, more than ever. It almost sounds like accountability is being removed. Why would this new rule EVER be considered?
kind regards,
Tamara Westmoreland

Tami Faulkner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tami Faulkner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As someone who has worked and saved hard for retirement this change reduces transparency and puts me at a disadvantage. It seems designed only to support rich people. Please do not change what is currently being done.

Tami Wilkerson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tami Wilkerson Affiliation: Jun. 19, 2026 Regulations for quarterly reporting were put in place for a reason. That reason has not changed. If anything, companies are even more empowered to defraud the people than ever before. It's about time someone stood up for the little people vs. bending over for the businesses.

Thank you for your attention to this matter.

Tami L. Wilkerson
Concerned citizen
Sent from my iPad

Tammie Mirkay — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tammie Mirkay Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not take the ability for all investors to make informed decisions on the retail stocks by NOT allowing quarterly reports from any and all retail establishments.
This allows for distrust in the markets, and I'm sure the already established wealthy will have insider information as always.
Sincerely,
Tammie Mirkay SPED Para Professional

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tammie olaker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: tammie olaker Affiliation: Jun. 19, 2026 My name is Tammie Olaker. I retired this year after 33 years as a payroll and accounting professional. The SEC needs to put a hard stop to this current proposal to lessen the amount of corporate transparency and scrutiny. If anything, we need more frequent reporting, not less. Quarterly reporting allows investors to make the most informed choice possible as to where and how to place their funds. It is hard to see who could profit from this beyond persons intending to cheat the public. Preventing this should be a primary focus of the SEC. At a
time when there is little to no confidence in our government, this type of change is only certain to erode it further, to bog down our already struggling economy in greater
uncertainty, and to give those intending to send the majority of the economic gains in this country straight up to those in the top one percent another pipeline to do so. This is an unnecessary, risky, and hateful move in an already precarious time and should be squashed immediately.

Thank you.

TAMMY CHAPMAN — Jun 19, 2026
Subject: S7-2026-15 Comment From: TAMMY CHAPMAN Affiliation: Jun. 19, 2026 Please keep quarterly reports. Thank you

Jim Chapman workers compensation representative UAW local 402

Tammy White — Jun 19, 2026
Subject: S7-2026-15 From: Tammy White Affiliation: Jun. 19, 2026 It is imperative that the reports maintain their quarterly requirements to prevent fraud and mismanagement from CEO's

Regards,

Marty & Tammy White

Tammy Willison — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tammy Willison Affiliation: Jun. 19, 2026 Will crash markets,as o& many will pull out of markets-perhaps what Trump wants,to destroy Americans completely&ROB this country blind!Im out.To the Securities and Exchange Commission:

Tamzyn Bell — Jun 19, 2026
Subject: S7-2026-15 From: Tamzyn Bell Affiliation: Jun. 19, 2026 Do not reduce accountability.

Honestly, it should be monthly.

Tana Braswell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tana Braswell Affiliation: Jun. 19, 2026 This is insider trading.

Tania Richter — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tania Richter Affiliation: Jun. 19, 2026 Keep the reporting quarterly!

Tanya — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tanya Affiliation: Jun. 19, 2026 NO to changing the frequency of reporting. If anything, reporting should be required MORE often. Your proposed change clearly only benefits businesses, not shareholders. No to this change, no to allowing public companies even

more time to do as they will, without accountability. Just, no!

Tanya Spencer — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tanya Spencer Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
In a day and age with transparency is so necessary and in high demand, I believe it would be a very bad time to take away quarterly reporting.

day and age with transparency is so necessary and in high demand, I believe it would be a very bad time to take away quarterly reporting.

We need quarterly reporting to stay in order to keep companies, honest, accountable, transparent, and of course to keep the market stable.

Tara — Jun 19, 2026
Subject: S7-2026-15 From: Tara Affiliation: Jun. 19, 2026 Keep SEC reporting quarterly. Every investor knows why. So does the SEC. And so do the corporations. We didn't work hard enough to invest when we retired for corporate shenanigans and government collusion to undermine the integrity of the process. Paul & Tara Wreyford, Palmer, AK

Sent from my iPhone

Tara Cabezud — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tara Cabezud Affiliation: Jun. 19, 2026 The president is already making it the budget is killing the average working person now you want to let stock Traders lie and deceive no this is not right do not do this timely reporting is there for a reason.

Tara Cabezud
Dispatcher-Clerk Supervisor
State of California
Taxpayer

Sent from my T-Mobile 5G Device
Get Outlook for Android

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tara duncan — Jun 19, 2026
Subject: S7-2026-15 Comments From: tara duncan Affiliation: Jun. 19, 2026 This is the only way to try and keep it transparent. Thieves and liars always find a way. But, if you're checking up on them it makes it harder to be deceptive.

Yahoo Mail: Search, Organize, Conquer

Tara Jensen — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tara Jensen Affiliation: Jun. 19, 2026 Please protect the 98% of the individuals (not portion) of the stock market. Please keep the reporting at quarterly.

Tara Lombard — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tara Lombard Affiliation: Jun. 19, 2026 I am against quarterly reporting. Keep the shareholders aware and up to date on our investments. Guard against any improper conduct and practices that may go under the radar with few eyes on our own money!

Sincerely,
Taralee Lombard
Massachusetts

Tari Brewer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tari Brewer Affiliation: Jun. 19, 2026 Keep the quarterly reports. Otherwise you are just doing thus so billionaires can commit fraud and stel my money.

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tari johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: tari johnson Affiliation: Jun. 19, 2026 Let’s keep a semblance of accountability with quarterly reports. None of this twice a year BS.

Sent from my iPhone

Taylor — Jun 19, 2026
Subject: File No. S7-2026-15 From: Taylor Quarterly reporting helps facilitate more public transparency and stronger public relations. It allows investors to make more timely decisions, opens up opportunities for companies to address current decision-making as well as future aspirations, and enables the public to develop stronger trust based upon both companies' progress toward stated initiatives and the regularity of reporting.

Taylore Gilson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Taylore Gilson Affiliation: Jun. 19, 2026 Enhanced Price Discovery and Fair Disclosure: Consistent, 90-day updates ensure that investors receive timely and comparable information simultaneously. This helps the market price risks accurately and continuously

Sent from my iPhone

Taylore Gilson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Taylore Gilson Affiliation: Jun. 19, 2026 Deterrence of Fraud: Regular reporting cycles keep companies under constant public scrutiny, which acts as a deterrent to corporate misrepresentation and financial manipulation

Sent from my iPhone

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tcarnazza — Jun 19, 2026
Subject: Comment on S7-2026-15 From: tcarnazza Affiliation: Jun. 19, 2026 I want quarterly figures. Why go backwards?

Teresa Hocevar

Sent from my Galaxy

TD VHorn — Jun 19, 2026
Subject: S7-2026-15 Comment From: TD VHorn Affiliation: Jun. 19, 2026 Why would the SEC want to make this change after all the preceding years? Why would this come up now? Maybe because it would be easier to hide financial information for long enough to make it more difficult to reverse direction?

Tech Ninja — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tech Ninja Affiliation: Jun. 19, 2026 This attempt to relax regulations on financial reporting is tantamount to the waste, fraud, and abuse about which the current administration kept howling. That is, until they themselves were back in power and neck deep in the very thing about which they had been howling so loudly. Then it’s all "Nothing to see here. No, you're stupid.".

We see through the conman's crooning.

We see what you're trying to do.

This MUST NOT go any further. Kill proposal S7-2026-15 in its tracks.

Accountability is coming. Choose today to align with the correct side of history. Don't give in to a wannabe dictator who will soon be held accountable for his fraud and abuse.

Regards,

Ben

Ted Cahill — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ted Cahill Affiliation: Jun. 19, 2026 Keep things as they are. If any changes are to be made, the changes should be to provide increased transparency and more detailed reporting information.

Thank you!

Ted Kusmierski — Jun 19, 2026
Subject: S7-2026-15 From: Ted Kusmierski Affiliation: Jun. 19, 2026 Don't give corporations more time to hide their corruption. Keep the reporting quarterly! Ted Kusmierski

Sent from AT&T Yahoo Mail on Android

Ted O — Jun 19, 2026
Subject: S7-2026-15 Comment From: Ted O Affiliation: Jun. 19, 2026 How is this good for the investor? Is this commission looking out for these best interests of the companies or the people?

Ted Saunders — Jun 19, 2026
Subject: S7-2026-15 From: Ted Saunders Affiliation: Jun. 19, 2026 To heck with putting them in jail as we found out with Epstien's girlfriend. Fine them 200% of the money they steal. Make up a Dept. of "Stolen money" that has absolute control of Bank Fraud and with the power to fine the Charlatans. Make them live in a old, small house, living off $600 a month with no phone or entertainment. They should be able to go to church.

Ted Webster — Jun 19, 2026
Subject: S7-2026-15 From: Ted Webster Affiliation: Jun. 19, 2026 Keeping CEOs and CFOs legitimate for investors and our economy is common sense. We as a nation have seen too many times where the financial industry has it's villains and keeping the reporting quarterly helps keep them on the straight and narrow, or finds problems sooner than later. NOBODY THAT COMMANDS THE PUBLIC'S MONEY SHOULD GET A "GET OUT OF JAIL FREE" card.

Teddy Champagne — Jun 19, 2026
Subject: S7-2026-15 From: Teddy Champagne Affiliation: Jun. 19, 2026 Keep reporting as it is.

Sent from my iPad

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teebaby99 — Jun 19, 2026
Subject: S7-2026-15 Comment From: teebaby99 Affiliation: Jun. 19, 2026 Quarterly reporting should be continued for all businesses. There shouldn't be opportunities for illegal transactions to occur without proper monitoring. Don't change the current rules of reporting for businesses.

Sent from my Galaxy

Telly Townsend — Jun 19, 2026
Subject: S7-2026-15 Comments From: Telly Townsend Affiliation: Jun. 19, 2026 This is an unfair advantage against individual investors. While the big investors still get the quarterly reports everyone else is left in the dark. This will not help the S&P but cause radical shifts at certain times of the year. Always looking at ways to deepen larger company pockets rather than allowing them the same playing field.

Sent from my iPhone

Tennie Knudson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tennie Knudson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This ruling keeps investors in the dark about what is happening with our investments. We're already kept i. The dark about too much. Thank you in advance for protecting us all from the elite who want it all fir themselves. Look c at cc what they've done since trump was put back in office as an example.

Terence Butz — Jun 19, 2026
Subject: S7-2026-15 From: Terence Butz Affiliation: Jun. 19, 2026 NO to changing the Quarterly Reporting!!! No, NO, NO !!! A C C O U N T A B I L I T Y, Just like the Epstein files, and Impeachment ...
Get some !
Terry Butz

Teresa Balog — Jun 19, 2026
Subject: S7-2026-15 From: Teresa Balog Affiliation: Jun. 19, 2026 Good morning,
Transparency is vitally important within the SEC. Changing quarterly reporting to twice a year does not provide that transparency.

I am old enough to remember Enron and the Stock Market disaster. As a former compliance monitor, regular oversight is needed

Sincerely,
Teresa Balog, RD

Teresa Gerring — Jun 19, 2026
Subject: S7-2026-15 Comment From: Teresa Gerring Affiliation: Jun. 19, 2026 The corporate reports need to continue to be required to be posted quarterly. All investors deserve accurate and timely data about their money. Please keep this reporting in place to support public trust.

Teresa Gerring

Teresa Holmes — Jun 19, 2026
Subject: S7-2026-15 Comment From: Teresa Holmes Affiliation: Jun. 19, 2026 As a consequence of this proposal- I will remove all remaining assets from the market because this is additional proof of the elimination of our insight into any truth impacting our financials and you are playing right into supporting this with any consideration of proceeding to change this requirement. Not to mention the continued taxpayer spend on things meant to deceive them even more.
The financial markets are going to drop shortly anyway once the truth can no longer be hidden and I for one will not lose what I have left after you did this in 2008.
It's dishonest and disgraceful.

Get Outlook for iOS

Teresa Leonard-Gilham — Jun 19, 2026
Subject: S7-2026-15 From: Teresa Leonard-Gilham Affiliation: Jun. 19, 2026 More than ever we need to keep this quarterly reporting… so much visible, unchecked corruption in the corporate world today.

Sent from my iPhone

Teresa Milam — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Milam Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change the rule requiring quarterly reporting. There's absolutely no reason that in this digital age of instantly available financial information that quarterly reporting is in any way burdensome. Therefore, there can only be one reason why anyone would want this rule changed, and that is to get away with something for as long as possible. Add my voice to the others , and listen to the outcry to do what the SEC was formed to do: protect the public!

Teresa Roberts — Jun 19, 2026
Subject: S7-2026-15 Comment From: Teresa Roberts Affiliation: Jun. 19, 2026 You need to report at least as often as school report cards.

Teresa Rogers new — Jun 19, 2026
Subject: S7-2026-15 Comments From: Teresa Rogers new Affiliation: Jun. 19, 2026 Do you represent we the people? Or have you sold out to corruption? Accountability is critical. Quarterly reporting is critical. Your country and your legacy depend on you doing the right thing. Stand up for transparency and accountability. If you don't, may it haunt you forever. Teresa Rogers, Gilbert, Arizona. Mother of 4, grandmother of 6. Sole support for my family as I raised my children. Sole support for myself now. Think about how your decision will affect our country full of ordinary people like me.

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teresa salcido — Jun 19, 2026
Subject: S7-2026-15 Comments From: teresa salcido Affiliation: Jun. 19, 2026 T Salcido. Retired, I want quarterly statements in order to follow my investments that I worked so hard for, my entire career.

Teresa Vukson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Vukson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is a bad choice. Oversight by investors is our responsibility and our right. We need the ability to see the activities of our public companies at LEAST quarterly. Do not lessen our ability to gain knowledge about these companies. Do your job.

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teresa wilder — Jun 19, 2026
Subject: Comment on S7-2026-15 From: teresa wilder Affiliation: Jun. 19, 2026 Teresa Wilder, Compliance Auditor. This matters to me because I'm saving for my retirement in 17 months and I cannot afford to lose anything. It will be hard enough to exist on a fixed income
without a cushion. Think of the working class and not the rich and powerful, because that's who why you're doing this.

Yahoo Mail: Search, Organize, Conquer

Teri Hammer — Jun 19, 2026
Subject: S7-2026-15 Comment From: Teri Hammer Affiliation: Jun. 19, 2026 Keep reporting Quarterly!

Sent from my iPhone

Teri Snell — Jun 19, 2026
Subject: S7-2026-15 From: Teri Snell Affiliation: Jun. 19, 2026 CEOs and their corporations need a strict timeline so citizens do not suffer another Enron. There is a person in the White House that doesn't believe in accountability because he's never had to be accountable. Do not let this man influence laws that were put into affect to keep citizens from enduring another Enron disaster. Protect US citizens not greedy corporation CEOs!
Thank you for reaching this.
Teri Snell

Teri Walsh — Jun 19, 2026
Subject: S7-2026-15 Comment From: Teri Walsh Affiliation: Jun. 19, 2026 Teri Walsh -Retired Nurse This matters to me because it impacts retirement funds and people investments. It should stay at least quarterly if not monthly!!!

Terisa Ford — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terisa Ford Affiliation: Jun. 19, 2026 I am absolutely against the SEC allowing the current quarterly reporting to be discontinued. This is literally reversing policies and procedures that were implemented to ensure more transparency and accountability. Bi-annual reporting removes the additional layers of protection and creates an environment of secrecy and distrust. For myself and many others it will absolutely result in stepping away from traditional investment strategies in favor of trust based , transparent ethical choices.
Unfortunately, history continues to repeat itself and this is just a setup for another fall . After 50 years, I'm sure those in favor of this passing have high hopes that most of the public have forgotten why quarterly reporting was mandated. Stand by your morals and ethics, maintain quarterly reporting. Thank you, Terri Ford

Sent from my iPhone

Terisa Tengler — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terisa Tengler Affiliation: Jun. 19, 2026 Terisa Tengler. I only shop at companies that I know what they are doing and how. When I invest I want it to be with a company that is transparent about their earnings. Taking away that transparency
is only doing favors for those companies! keep it transparent!

Yahoo Mail: Search, Organize, Conquer

Terra Matthews — Jun 19, 2026
Subject: S7-2026-15 From: Terra Matthews Affiliation: Jun. 19, 2026 My name is Terra Matthews and I live in Des Moines, Iowa.

I am baffled that with an administration that has decided that government agencies, universities, doctors, state responsibilities like voting and even what families receiving assistance out in their shopping carts; needs oversight, review and government accountability.

We have suddenly decided that massive companies that exchange billions of dollars, influence our economy and control lobbying; needs oversight less oversight? We care more about a families buy soda and a bag of candy for $6 than we do about a CEO manipulation the stock market and creating a Ponzi scheme? Please tell me this is a joke. Keep more oversight, please actually try to do something about 'waste, fraud, and abuse' instead of continuing this embarrassing circus for the entire world to watch unfolding here is the US of A.

I used to be so proud of my country, our heritage and my family and its role in all of it. I have ancestors that have fought in every US conflict since the revolutionary war, and I'm embarrassed to see what we have done to the beautiful country they fought and died to protect.

Thank you for your time and please, grow a pair and do something to save this country before it's too late!

✍
Terra Matthews - an exhausted, struggling mother and embarrassed US citizen.

Sent from my iPhone

Terri — Jun 19, 2026
Subject: S7-2026-15 From: Terri Affiliation: Jun. 19, 2026 Absolutely keep the reforms that were made law in 2002
Quarterly reporting is a necessity
Dr. Theresa Risolo

Terri Cvetan — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Terri Cvetan Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: With the advancements in technology that has automated record keeping in the last few decades. Corporations should be required to report more frequently than quarterly it should now actually be monthly or even weekly to bring to light any questionable accounting or business practices. There is no good business reason for a business of any size to look at their books less frequently.

Terri Ferrier — Jun 19, 2026
Subject: S7-2026-15 From: Terri Ferrier Affiliation: Jun. 19, 2026 Quarterly reporting is crucial for

making sure that businesses and high level employees are following the law and not padding their own pockets!! PLEASE don't allow politicians / Trump "fix the system" to their advantage and to the detriment of the average citizens!

Terri Ferrier — Jun 19, 2026
Subject: S7-2026-15 From: Terri Ferrier Affiliation: Jun. 19, 2026 Quarterly reporting is crucial for making sure that businesses and high level employees are following the law and not padding their own pockets!!

Terri Ferrier
540-449-6263

Terri Ferrier — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Terri Ferrier Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The SEC proposal will have a significant negative effect on most Americans. This proposal should be re-evaluated so that average Americans who have worked hard, tried to save money, and work with appropriate financial advisors to secure financial stability....won't lose all that they/we have worked so hard to accomplish! This SEC proposal would have a significant negative effect on our future. Please consider your constituents and DO THE RIGHT THING and REJECT the SEC Proposal! Thank you!

Terri Funk — Jun 19, 2026
Subject: S7-2026-15 From: Terri Funk Affiliation: Jun. 19, 2026 It is imperative that SEC continue requiring quarterly reporting!!! I am a retired RN and County Public health Director . I was responsible for the county, State and Federal funds that we received. It is vital to ensure all the checks and balance systems remain available to avoid fraud!! Thank you Terri Funk. Retired Siskiyou County Public Health Director.

Terri Gallu — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terri Gallu Affiliation: Jun. 19, 2026 Quarterly reports are necessary for investors to inform investment decisions.

Sent from my iPhone

Terri Holley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Terri Holley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We have had more than enough of shady back door deals that rob the real working people of America while enriching only the greedy at the top who ise "loopholes" to move those profits outside the country rather being held to the tax burden ratios of most Americans. It is past time for America's

wealthy citizens and corporate entities to be held to higher standards that invest profit back in their own economy rather than take from "average" income Americans only to move profits out of the country to avoid paying taxes and investing in their own economy as they should.

Terri Inge — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Terri Inge Affiliation: Jun. 19, 2026 Let's keep the reporting protocol the same as it is now!

Terri Jacobsen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terri Jacobsen Affiliation: Jun. 19, 2026 More transparency is always better. Quarterly is needed.

Terri Jacobsen
terriljacobsen@gmail.com

Terri Zuck-Chronister — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terri Zuck-Chronister Affiliation: Jun. 19, 2026 Quarterly for sure….

Sent from my iPhone

Terry Childers — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Childers Affiliation: Jun. 19, 2026 This is an irresponsible revision that will undermine the stability of public markets. If this is enacted, insider trading should be limited to a period on week after the most recent reporting if said reporting is less than quarterly. This would be a prudent backstop since we operate among thieves these days,

Terry W. Childers
Realtor - Broker - GRI - CMA
MTH Real Estate

728 E. 9th St.
Charlotte, NC 28202

704-299-6925
Terry@MTHRealestate.com

www.MTHrealestate.com

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terry e simms — Jun 19, 2026

Subject: Comment on S7-2026-15 From: terry e simms Affiliation: Jun. 19, 2026 The only reason to reduce the reporting frequency is to reduce the cost of the investors money to the businesss entity. This benefits the businesss entity by cheating the investor. This is a solution in search of a problem. No change is necessary.

Fm Terry’s iPhone

Terry Gallagher — Jun 19, 2026
Subject: S7-2026-15 From: Terry Gallagher Affiliation: Jun. 19, 2026 The reporting is working. There is no need to reduce the times per year a company has to file. Keeping companies accountable on the front reduces the clean up on the back end.
Teresa Fisher
Network Engineer
Memphis TN

Sent from my iPhone

Terry Gosch — Jun 19, 2026
Subject: S7-2026-15 From: Terry Gosch Affiliation: Jun. 19, 2026 Leave this good law alone, the corporations have robbed us enough

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Terry Gray — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Terry Gray Affiliation: Jun. 19, 2026 Bad idea! We depend on our investments for our income. It's important for us to be aware at least quarterly.
Terry Gray, Marshalltown IA,
Retired public employee

Terry Gruetzmacher — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terry Gruetzmacher Affiliation: Jun. 19, 2026 We have enough Wall Street fraud as it is. Do not change quarterly reporting!

Terry Hatton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Hatton Affiliation: Jun. 19, 2026 Quit trying to scam people leave it quarterly reporting people need to know

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Terry Holliman — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terry Holliman Affiliation: Jun. 19, 2026 No we dont need the government changing the rules !!

Terry Huckaby — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Huckaby Affiliation: Jun. 19, 2026 Why would you let a company hide and lie about their results so that they can gain market share and falsely increase what would be how well they're doing and cause the average investor to lose money when they fail

Sent from my iPhone

Terry Jester — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terry Jester Affiliation: Jun. 19, 2026 Transparency is key!! Information is critical!! Don't let them hide!! Everyone has a vested interest!!

Terry Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Johnson Affiliation: Jun. 19, 2026 Allowing companies to go for 6 months without reporting allows for the possibility to fraud people. We need to keep the reporting as transparent as possible

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Terry Luster — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Luster Affiliation: Jun. 19, 2026 After the Enron fiasco, corporate leaders need to continue quarterly reporting.

Terry Luster
405-815-7925

Terry Povlich — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Terry Povlich Affiliation: Jun. 19, 2026 Reports twice a year are not often enough for transparency. I need reports at least quarterly.
Terry Povlich retired from Taylor MI

Terry Prince — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Prince Affiliation: Jun. 19, 2026 Stop this action. Keep things the way they are!

Sent from my iPad

Terry Shumway — Jun 19, 2026
Subject: S7-2026-15 Comment From: Terry Shumway Affiliation: Jun. 19, 2026 Dear SEC of the US Government

I am writing to express my strong support for maintaining quarterly reporting requirements. Reducing

the frequency of these reports would be detrimental to investors and the public, as it would limit the ability to identify when a company is moving in the wrong direction.

Many individuals rely on their investments to secure their financial futures and retirement. Allowing companies to cut back on reporting transparency would be harmful to these stakeholders.

Thank you for your consideration.

Sincerely,

Terry Shumway
Individual Investor for over 50 years

Terry Suarez — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Terry Suarez Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission
i am against the proposal. If you can't see what an opportunity for dishonesty this is, you are blind.

Terry Sublett — Jun 19, 2026
Subject: S7-2026-15 Comments From: Terry Sublett Affiliation: Jun. 19, 2026 Terry Sublett, pressroom operator- keeping quarterly reporting is important to me because it keeps me informed on my investments and other stocks I may want to buy

Sent from my iPhone

Terry Timms — Jun 19, 2026
Subject: S7-2026-15 From: Terry Timms Affiliation: Jun. 19, 2026 As a small investor getting rid of quarterly reporting will undermine my faith in the whole reporting process.

Terry Womack — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Terry Womack Affiliation: Jun. 19, 2026 My name is Terry Womack. I'm retired and live in Louisiana. I understand you are thinking of going to twice yearly on reporting and i don't believe this is the best idea, especially at this time. I urge the SEC to keep the quartly reporting please. I appreciate your concideration in this matter.

Ms. Terry Womack

Tess Daigle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tess Daigle Affiliation: Jun. 19, 2026 Keep it Quarterly!!!!!! It helps us to make better financial decisions that affect our futures.

Sent from my iPhone

Tess G. — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tess G. Affiliation: Jun. 19, 2026 Since any cost savings would be negligible, the only reason to do this is to have more time between reports to cheat and plunder 🤬 Say NO to this proposal!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Test Pages 1 Trilogy — Jun 19, 2026
Subject: S7-2026-15 From: Test Pages 1 Trilogy Affiliation: Jun. 19, 2026 Quarterly reports are of utmost importance for true transparency. Let’s not forget why they were imposed.

Sent from my iPhone by Charlie H.

Tevis Burke — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tevis Burke Affiliation: Jun. 19, 2026 Sounds like more breaks for billionaires that taxpayers will be expected to bail out when it goes bad.

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

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tfhall911 — Jun 19, 2026
Subject: S7-2026-15 Comment From: tfhall911 Affiliation: Jun. 19, 2026 Absolutely no

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The Dom — Jun 19, 2026
Subject: S7-2026-15 Comments From: The Dom Affiliation: Jun. 19, 2026 The stock market will lose all credibility as a means of public investment if you do this. Remember that there's other methods to invest in a company. The people will not be used like this.

The Mom — Jun 19, 2026
Subject: S7-2026-15 Comment From: The Mom Affiliation: Jun. 19, 2026 Quarterly Reporting HELPS keep information flow more timely. Don't lean into dictatorship support.

Sent from my T-Mobile 5G Device
Get Outlook for Android

The Robot Lady — Jun 19, 2026
Subject: Comment on S7-2026-15 From: The Robot Lady Affiliation: Jun. 19, 2026 Kathy Moseler Barrington, Illinois

I self manage my retirement funds. Quarterly reporting is crucial for making good decisions. I will be terribly crippled if this rule changes.

We are living longer. I am planning for at least 40 more years in retirement.

I need growth but don't have W-2 or other income. Social Security won't exist by the time I can take it. Plus I prefer to delay taking it to get the max; by then Social Security will be cut even more.

Quarterly reporting helps me make the right moves with my portfolio.

I worked hard my whole life to get where I am. Reduced reporting put everything at risk. Do not change this rule!

Theodore Surdy — Jun 19, 2026
Subject: S7-2026-15 From: Theodore Surdy Affiliation: Jun. 19, 2026 Keep quarterly reports. We have had enough corruption and greed by the rich

Sent from my iPhone

ThePlaces — Jun 19, 2026
Subject: Comment on S7-2026-15 From: ThePlaces Affiliation: Jun. 19, 2026 My name is Claudia Place. I am a 76 year old retiree. Most of my income is from my investments. I believe it is imperative that quarterly reporting continue in order for me to plan and budget. Please do not change the requirement for quarterly reporting.

Sent from my iPhone

Theresa Armstrong — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Armstrong Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting is critical to maintain transparency and avoid the advantage that insiders would have with bi-annual reports. Private investors should have the right to review the companies in their portfolio more often that every 6 months. Data that will be hidden could lead to catastrophic losses for investors.

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theresa bertrand — Jun 19, 2026
Subject: S7-2026-15 From: theresa bertrand Affiliation: Jun. 19, 2026 Please don't change this law and allow less reporting. It's been proven multiple times that dishonest people can seriously hurt the less wealthy.

Get Outlook for iOS

Theresa Calli — Jun 19, 2026
Subject: S7-2026-15 Comments From: Theresa Calli Affiliation: Jun. 19, 2026 This is clearly another example of the current administration's failure to the American people by promoting this corruption. DO NOT ALLOW THIS !!!

Sent from my iPhone

Theresa Calli — Jun 19, 2026
Subject: S7-2026-15 Comments From: Theresa Calli Affiliation: Jun. 19, 2026 This is clearly another example of the current administration's failure to the American people by promoting this corruption. DO NOT ALLOW THIS !!!
Theresa Calli
Concerned American Citizen

Sent from my iPhone

Theresa Clor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Theresa Clor Affiliation: Jun. 19, 2026 This is a very bad and corrupt idea! I vote NO to this... We need to be informed more freuently, not less!

Theresa Duperon — Jun 19, 2026
Subject: S7-2026-15 From: Theresa Duperon Affiliation: Jun. 19, 2026 Leave the rules that keep people honest in place. The people who want these changes are dishonest.

Sent from my iPhone

Theresa Gardzinski — Jun 19, 2026
Subject: File No. S7-2026-15 From: Theresa Gardzinski These safe guards were put in place for a reason. Accountability is important. Keep them honest!

Theresa J Van de Ven — Jun 19, 2026
Subject: S7-2026-15 Comment From: Theresa J Van de Ven Affiliation: Jun. 19, 2026 Transparency and accountability are vital when it comes to financial reporting. Why change it? I read my quarterly reports to ensure my investments are working for me. Since I am retired, I want my financial institutions to report in quarterly. It’s the responsibility to ensure investors are properly notified. And six months is too long to shirk this responsibility.

Theresa Van de Ven
Retired
Sent from my iPhone

Theresa Jester — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Jester Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Too much is hidden, too much deceit already. Transparency is the key to keep everyone honest! People are not trustworthy and too many act like their actions don't affect others!! Shame!! ❤️❤️❤️❤️

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theresa koch — Jun 19, 2026
Subject: S7-2026-15 Comment From: theresa koch Affiliation: Jun. 19, 2026 Highway robbery

Sent from my iPhone

Theresa Malone Citzen — Jun 19, 2026
Subject: File No. S7-2026-15 From: Theresa Malone As a small independent investor I have found the information on the 10Q vital in understanding the health of a company I'm either looking at or own stock in. Companies should be open about their financial health - and only have to report every 6 months is just an excuse to "hide" financial issues. I wonder what corporations are trying to hide from investors by not reporting quarterly. This move will not benefit investors - big or small - only corporations and insiders who have access to information not available to the public.

Theresa Pastore — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Pastore Affiliation: Jun. 19, 2026 Stop being sneaky, greedy grifter, and do what's right for the American people . I know you feel like you're invincible and I will never be consequences to you or your family or your legacy but you could not be more wrong ... unless of course you like Argentina, and the possibility of being a sheep farmer.

Theresa Quinn — Jun 19, 2026
Subject: S7-2026-15 From: Theresa Quinn Affiliation: Jun. 19, 2026 I teach high school, therefore I'm always being held to account. I believe that people who are responsible for billions of dollars and the pensions of others should also be accountable.

Theresa Robinson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Theresa Robinson Affiliation: Jun. 19, 2026 Absolutely keep the books open quarterly! It helps to stop fraud which is rampant in the US!

Sent from my iPhone

Theresa Robinson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Theresa Robinson Affiliation: Jun. 19, 2026 Absolutely keep the books open quarterly! It helps to stop fraud which is rampant in the US!
T. Robinson
Sent from my iPhone

Theresa Robinson — Jun 19, 2026
Subject: SEC From: Theresa Robinson Affiliation: Jun. 19, 2026 Absolutely keep the books open quarterly! It helps to stop fraud which is rampant in the US!
T. Robinson

Sent from my iPhone

Theresa Rossetti — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Theresa Rossetti Affiliation: Jun. 19, 2026 There is little to no evidence that changing the status quo would increase profits. There is sufficient evidence that changing the status quo could lead to great harm especially to seniors who rely on their savings over the last forty years of employment to subsidize any Social Security or pension payments. Why change something that has worked for so many years in favor of a failed change that has been well documented? Keep the reporting mandate quarterly!

Sent from my iPhone

Theresa Siemer — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Theresa Siemer Affiliation: Jun. 19, 2026 Retired Theresa Siemer: I am angry to think you don't come out and be open and let every one what you are doing the minute we think we get out life together you have to mess with our hard earned money. I want complete transparenty for everyone all the time. And a complete explanation of everything you want to do I want some say in the matter. I am not going to be tricked into anything we deserve to what is going on all the time this is a democracy do lets get with it. I love this country my Dad was in ww2 I not going to be taken advantage of. I come from a family who fought for this country we should be what they fought for. The right to sleek up and be have a voice. Lately one voice I hear is all the political bull **** they don't care about us. Get it together think of what people have done to keep this country free. Come out and be forth right be honest come out tell is everything transparency is do important.

Theresa Stafford — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Theresa Stafford Affiliation: Jun. 19, 2026 I am truely sick to death of this government only benefiting the wealthiest people in this country. If you want to reform the way our financial institutions work how about taxing the hell out of the wealthiest people and less taxes for those of us that actually need the help. We could also stop financing Isnotreal and all the wars that they want us to fight for them. Taxing the churches would be another great move. This is some B.S. and you know it. We the people aren't stupid… we see what you're doing and we're mad as hell. Stop pissing on our leg and saying it's raining, we're sick of it.

Sent from my iPhone

Theresa Taparauskas — Jun 19, 2026
Subject: S7-2026-15 Comment From: Theresa Taparauskas Affiliation: Jun. 19, 2026 This is absurd. Leave my stock numbers REAL. No one should alter my stock numbers. Ridiculous!

Theresa Williamson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Williamson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Make them stay transparent

Theresa Williamson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Theresa Williamson Affiliation: Jun. 19, 2026 Keep them transparent

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Thomas — Jun 19, 2026
Subject: S7-2026-15 From: Thomas Affiliation: Jun. 19, 2026 Quarterly reports should keep CEOs and CFOs alert to what is happening in their businesses and enhance their confidence as responsible, knowledgeable and skilled in their performance! Nothing escapes them . Charlene Glass Grand Rapids, Mi. In these days of corruption, honest and timely reports show leadership and integrity.

Sent from
charandtom1959@gmail.com.

Thomas Buehler — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Thomas Buehler Affiliation: Jun. 19, 2026 I need the reporting to remain quarterly!

Thomas Buehler
City Island, NY
40°50’23”N 73°47’6”W
Mobile: +1-212-594-1166
Email: thbuehler@me.com

Thomas Cartan — Jun 19, 2026
Subject: S7-2026-15 From: Thomas Cartan Affiliation: Jun. 19, 2026 It needs to be done, always.

Sent from my iPad

Thomas DeVesser — Jun 19, 2026
Subject: S7-2026-15 Comment From: Thomas DeVesser Affiliation: Jun. 19, 2026 Please do NOT change the recording to 6 months. Stick up for the small people for a change.

Sent from my iPhone

Thomas Eder — Jun 19, 2026
Subject: S7-2026-15 From: Thomas Eder Affiliation: Jun. 19, 2026 If anything it should be monthly instead of semi annual.

Thomas L. Charette The Motley Fool Community — Jun 19, 2026
Subject: File No. S7-2026-15 From: Thomas L. Charette This change it nuts. The more info 4 times a year is better for the average person . Do not change.

Thomas Litawa — Jun 19, 2026
Subject: S7-2026-15 Comment From: Thomas Litawa Affiliation: Jun. 19, 2026 The ONLY reason for this to go forward is to facilitate corruption???

There are ZERO business reasons to lessen transparency and allow liars, thieves and politicians to steal the US stock market blind!!!

If ANYTHING!!!… business should be investigated if not accurately reporting loses and gains MONTHLY!!!’

Sent from my iPhone

Thomas Petcher — Jun 19, 2026
Subject: File No. S7-2026-15 From: Thomas Petcher Hi, As an investor who browses through all the

earnings reports from my portfolio, less disclosure makes keeping on top of developments harder. I feel it makes it easier for bad actors to operate, and this harms individual investors more than it helps companies. In the UK, it was found that after removing quarterly reporting, many companies lost analyst coverage, which hits retail more than institutions. The UK study also found semi annual reporting created lumpier information gaps and more surprises, while quarterly reporting led to more analysts following companies and more accurate forecasting information. Fresher data leads to better investing, making that data stale makes investors jobs harder. Changing the reporting to semi makes the playing field less level. Institutions can pay for data that we retail can not. It's giving goliath an extra advantage at the expense of David. The UK study found that the believed improvements from dropping quarterly reporting of reducing short termism and freeing managers to invest for the long run, failed to happen. What did happen was coverage loss with no measureable investment benefit. I can only hope common sense prevails and that people see the full depth of the reasoning on why semi reporting is worse. I'm from the UK, but 85% of my investments in the US stock market because nobody does it like the USA. IMO semi reporting chips away at part of what makes the US stock market system work so well. Source: See; Pozen, R. (2017). Impact of Reporting Frequency on UK Public Companies. CFA Institute Research Foundation.

THOMAS REISER — Jun 19, 2026
Subject: S7-2026-15 Comment From: THOMAS REISER Affiliation: Jun. 19, 2026 This seems like it is an invitation to hide information from not only shareholders but the public

Sent from my iPhone

Thomas Sayre — Jun 19, 2026
Subject: S7-2026-15 From: Thomas Sayre Affiliation: Jun. 19, 2026 Gentlemen and ladies:
Please maintain the quarterly reporting requirement of the CEOs signature. It maintains the trust of the market by assuring the veracity of those reports.

Sent from my iPhone

Thomas Siniawski — Jun 19, 2026
Subject: S7-2026-15 Comments From: Thomas Siniawski Affiliation: Jun. 19, 2026 There is no legitimate reason to stop quarterly reports to investors.

Sent from my iPhone

Thomas Smolko — Jun 19, 2026
Subject: S7-2026-15 Comment From: Thomas Smolko Affiliation: Jun. 19, 2026 Don't allow the 6 month information blank.

Thomas Street — Jun 19, 2026
Subject: S7-2026-15 Comment From: Thomas Street Affiliation: Jun. 19, 2026 Keep them open

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Thomas Summerbell — Jun 19, 2026
Subject: S7-2026-15 Comments From: Thomas Summerbell Affiliation: Jun. 19, 2026 In a time where the average common man is being undermined, loss of legal rights. SEC begins with more segregation aimed at that same group, to take away information, restrictions of information is foul, greed, unlawful.

Thomas Tesluk — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Thomas Tesluk Affiliation: Jun. 19, 2026 Another bad idea from the Trump Administration. Don’t be fooled.

Thuy Minh Hussey — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Thuy Minh Hussey Affiliation: Jun. 19, 2026 Going back to a practice from 1955? Please read that again. 1955 was 71 years ago. Let’s stop rolling back on everything because the rich benefits from keeping the rest of us poor.

Tie R — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tie R Affiliation: Jun. 19, 2026 I personally think quarterly filing should stay the same, please, dont change it. It makes sense.

Tiffany Birkner — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tiffany Birkner Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
this is my view on rule S7-2026-15. Transparency is imperative for consumers like myself, in order to monitor and to make important investment decisions that effect whether I run out of money. I have to live off of a finite amount of money for the rest of my life due to some disabilities that I have so it's imperative that I'd be able to watch closely what's happening in the market and in my Investments on a quarterly basis because after that, it's too late. Please keep tje rule of quarterly reporting.
Thank you,
Tiffany BIrkner

Tiffany Blanchette — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tiffany Blanchette Affiliation: Jun. 19, 2026 I am deeply concerned about how this change in transparency would impact markets and possibly protect fraud. Now is not the time for opaque policies and procedures now is the time for full disclosure.

Sent from my iPhone

Tiffany Walker — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tiffany Walker Affiliation: Jun. 19, 2026 Please no NOT rollback reporting. We need INCREASING transparency for companies. Not decreasing. Do NOT allow companies a greater ability to hide their financial truth.
Tiffany Walker
Retired Teacher
Chula Vista CA 91915

Tiffany W.

Tiffany Wilcox — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tiffany Wilcox Affiliation: Jun. 19, 2026 I am an entrepreneur and I feel quarterly reporting should remain ! Can we have anything that is open and honest anymore ?

Tiki Hunter — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tiki Hunter Affiliation: Jun. 19, 2026 There's enough hidden agendas within the government and big business now; don't aid this into becoming cloudy, no transparent mess. Americans need and deserve transparency! Giving them all this time to cover their trail will lead to more disaster.

Sent from my iPhone

Tim deSilva — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tim deSilva Affiliation: Jun. 19, 2026 I do not want semi-annual reporting. I like the greater transparency and access to to financial information on a quarterly basis. This proposal takes us back to the Stone Age and does nothing to protect small investors.

Tim deSilva; retired attorney.

Sent from my iPhone

Tim Fox — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tim Fox Affiliation: Jun. 19, 2026 DEAR SEC- Keep Quaterly reporting rules as they currently exist. Do not change the existing reporting rules. There is no reasonable nor fair reason to do so!

Tim Fox fox.tim@gmail.com

Tim Fuscaldo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tim Fuscaldo Affiliation: Jun. 19, 2026 No surprise here, the SEC has become less of a regulatory body and more of a tool for the wealthy to grow their fortunes. Why would they want quarterly reports to continue? They just get in the way of concealing corporate conditions, making it easier to inflate the markets with lies and misrepresentations.

TIM HAUSER — Jun 19, 2026
Subject: S7-2026-15 Comments From: TIM HAUSER Affiliation: Jun. 19, 2026 As an investor for over 50 years, I have come to rely on quarterly reporting by companies I invest in. I believe companies should continue to report on a quarterly basis.

Sent from my iPad

Tim Lewis IT Professional — Jun 19, 2026
Subject: File No. S7-2026-15 From: Tim Lewis Fundamental analysis is a critical tool of investing in the financial markets. Reducing reporting from quarterly to semi-annual creates a lack of visibility for investors. The fact that the individual's visibility is reduced to semi-annual while institutional investing, government & insiders have full visibility. This opens the door for even more insider trading and market manipulation than already exists. Further, it allows the concealment of fraudulent activity. Trust in our institutions is at an all-time low. More visibility is needed, not less. In a nutshell, this will only serve to harm regular Americans while benefitting elites. I suspect that's the intent. In a nutshell, this will only serve to benefit elites, and harm regular Americans. I suspect that's the intent.

Tim Pishdad — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tim Pishdad Affiliation: Jun. 19, 2026 anything that hurts the American Public the average person save money for retirement earn money in the stock. Market will protect their financial security for the future should be opposed..

Sent from my iPhone

Tim Ristine — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tim Ristine Affiliation: Jun. 19, 2026 Yes keep qtrly reporting bc I want to know what is going on inside the companies I invest in.

TIM THILMAN — Jun 19, 2026
Subject: S7-2026-15 Comments From: TIM THILMAN Affiliation: Jun. 19, 2026 What is the benefit for the populace???? There is none, in fact, it is not just a benefit for corporations, it is an incentive for corruption.
As an added detriment for the populace, it would foster even more distrust of corporations.
There is no good reason to for this change!!

Sent from my iPhone
Beware!
“Autocorrect “ may change text to ridiculous alternatives.
Tim Thilman

Tim Vorick — Jun 19, 2026
Subject: S7-2026-15 From: Tim Vorick Affiliation: Jun. 19, 2026 Keep it!

Sent from my iPhone

Tim Weitzel — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tim Weitzel Affiliation: Jun. 19, 2026 I feel the proposed change is clearly not in the public interest. The purpose of b regulation is to prevent fraudulent activity or other violations of federal code. Reporting is a long standing rquirement and helps prevent crime.

Tim Weitzel
Iowa City

Tim Yager — Jun 19, 2026
Subject: File No. S7-2026-15 From: Tim Yager Let’s not go back to an environment that allows bad actors (Enron?) to hide their misdeeds longer. No to semiannual reports.

Timothy Adkins — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Timothy Adkins Affiliation: Jun. 19, 2026 This is a terrible idea. We need them to report more often not less often

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Timothy Baldwin — Jun 19, 2026
Subject: S7-2026-15 Comment From: Timothy Baldwin Affiliation: Jun. 19, 2026 Tim Baldwin
Producer
We must maintain quarterly reporting. This will continue to keep corporations honest and keep accountability for investors.

Sent from my iPhone

Timothy Briwn — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Briwn Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not allow this to happen, protect the integrity and the ability for others to invest and

prosper along with other Americans.

Timothy Fishburne — Jun 19, 2026
Subject: S7-2026-15 Comments From: Timothy Fishburne Affiliation: Jun. 19, 2026 Dear [Recipient Name],

It is of great importance that this body remains transparent and accountable. I am requesting that you be upfront and clear in your communications as you move forward.

Sincerely,

Timothy Fishburne

Timothy Homan — Jun 19, 2026
Subject: S7-2026-15 Comments From: Timothy Homan Affiliation: Jun. 19, 2026 Stupid move to if you want people to invest in private companies. Well done in destroying public trust and opening the door for dishonest companies. Shame on you.

Timothy L. O'Neil — Jun 19, 2026
Subject: S7-2026-15 From: Timothy L. O'Neil Affiliation: Jun. 19, 2026 Look everyone knows money corrupts therefore it’s imperative that we keep them honest with long jail time for offenders.

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R/TimO
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¸.·´¯`·.¸><((((º>¸.·´¯`·.¸
><((((º>¸.·´¯`·.¸><((((º> "With every drop of water you drink, every breath you take, you're connected to the sea."

-Sylvia Earle

Timothy Lynch — Jun 19, 2026
Subject: S7-2026-15 Comment From: Timothy Lynch Affiliation: Jun. 19, 2026 Keep reporting requirements quarterly!! Don’t try to hide anything by changing to semi annual reporting or keeping the market artificially inflated w/ government purchases! Timothy Lynch, Retired 31 years Federal Government DOC/NIST Quarterly reporting is more transparent than trying to hide information with semi annual reports.

Timothy Maleski — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Maleski Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
this decision will only hurt the average investor who is just trying to save for a decent retirement the rich and people in corporations who have connections will come out ahead as always
please think about this decision appropriately for all investors
Timothy Maleski
retired nuclear fuel technician

Timothy P. Mayerat — Jun 19, 2026
Subject: S7-2026-15 Comments From: Timothy P. Mayerat Affiliation: Jun. 19, 2026 Leave the reporting period as is!!!! Timothy Mayerat Retired

Yahoo Mail: Search, Organize, Conquer

Timothy Sweet — Jun 19, 2026
Subject: S7-2026-15 Comment From: Timothy Sweet Affiliation: Jun. 19, 2026 This will be a great opportunity for insiders to exploit the system, even further.

Sent from my iPhone

Timothy Sweet — Jun 19, 2026
Subject: S7-2026-15 Comment From: Timothy Sweet Affiliation: Jun. 19, 2026 lThis will be a great opportunity for insiders to exploit the system, even further.

Sent from my iPhone

Tina Brickley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tina Brickley Affiliation: Jun. 19, 2026 Quarterly reporting needs to continue. Companies should be held accountable. Companies should not be allowed to close for six months at a time leaving other people dealing with them in jeopardy.

Tina Brickley-Dillman

Tina Clark — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tina Clark Affiliation: Jun. 19, 2026 We have the right to know what the companies we are investing in are doing on a quarterly basis. They must have something to hide if they're not comfortable with reporting quarterly. Please do not allow companies to not have to report on a quarterly basis.

Thanks
Tina Clark

Tina Clark

(803) 691-6555
(803) 960-1422 m
http://www.tcsquaredmarketing.com

Tina Franke — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tina Franke Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Transparency in all aspects of financial transactions is crucial for ensuring that investors, regardless the size of their pockets. At a time when our economy is struggling, people are suffering and living paycheck to paycheck, if an opportunity to invest in a stock or to come along, the decision can only be made in a fair and equitable manner, if all the data is up-to-date and shared equally with the American people. Insider trading has not been legally accepted if for no other reason than the fact, it gives an unfair advantage to those who may simply have an affiliationOr knowledge of someone who does. It's that old story of "it's not what you know, it's who you know".

Tina Heinrich — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tina Heinrich Affiliation: Jun. 19, 2026 Keep the reporting as it is. We do not need another Enron!

Sent from my iPhone

Tina Kingston — Jun 19, 2026
Subject: S7-2026-15 From: Tina Kingston Affiliation: Jun. 19, 2026 In this day and age, in which graft and fraud run rampant, now is NOT the time to make the temptation to indulge in criminal behavior easier. Do NOT reduce the number of signatures required!

Yahoo Mail: Search, Organize, Conquer

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tina mccarty — Jun 19, 2026
Subject: S7-2026-15 From: tina mccarty Affiliation: Jun. 19, 2026 8 times a year would be better. I'm sick and tired of the CEO 'S taking advantage of the public. Is it really too much to expect them to sign this 4 x a year? Are they really that lazy or is it just another way to take advantage?

Tina Wells — Jun 19, 2026

Subject: S7-2026-15 Comments From: Tina Wells Affiliation: Jun. 19, 2026 There is no advantage to the PUBLIC in this proposal. There is only cost savings and greater opportunity to hide company financial status. I am a retired professional and I rely heavily on income from investments. If you limit my access to information, you hamper my ability to keep my income stable.

Get Outlook for Android

Tj Blaze — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tj Blaze Affiliation: Jun. 19, 2026 Should be mandatory monthly reporting in my opinion. We're growing increasingly frustrated with the government giving a pass to these corporations and leaving the regular American high and dry. We're sick and tired of the "rules for thee and not for me" mentality. It's only a matter of time before it all boils over and we don't want that. Keep the social contract intact.

Todd Buffington — Jun 19, 2026
Subject: S7-2026-15 Comment From: Todd Buffington Affiliation: Jun. 19, 2026 We need MORE TRANSPARENCY, NOT LESS! Keep the reporting quarterly!

Todd Buffington,
Private Investor

Sent from my iPhone

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tom akalis — Jun 19, 2026
Subject: S7-2026-15 From: tom akalis Affiliation: Jun. 19, 2026 I would go much further with this.....let's start with way more tax on the wealthy....corruption problem...follow the money.....an old saying we need to bring back....money is the root of all evil ...too much wealth does more harm than good in more cases than not

Thomas J. Akalis, M.A., L.L.P., L.M.S.W.

710 Washington St.
Traverse City, MI 49686
Ph. 231 357-3501
tjakalis@gmail.com

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Tom Caldwell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tom Caldwell Affiliation: Jun. 19, 2026 This MUST be quarterly. Otherwise it's an invitation for corruption.

Sent from my iPhone

Tom Dearing — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tom Dearing Affiliation: Jun. 19, 2026 There is no good reason for changing from quarterly reporting. It's essential to a healthy market and informed decisions for small investors.

Tom Dearing
Public relations professional
Ashland, Ky.

Tom Diven — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tom Diven Affiliation: Jun. 19, 2026 Don't change a thing. Enough has been screwed up!

Tom Dziak — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tom Dziak Affiliation: Jun. 19, 2026 I'm a retired Navy veteran. I rely on my investments for my retirement income. Please maintain the quarterly reporting. I know that these companies compile the same data for internal use monthly because I used to submit information for reporting each month to our corporate offices when I worked private sector. Quarterly reports keep shareholders better informed. Squeamish investors are risk adverse and semiannual reporting will make it more difficult for investors to know when their risk is increasing or hits a dangerous point. When more people are afraid to invest, they will invest in safer alternatives and it will hurt the ability for companies to raise capital and slow economic growth.

Please keep the quarterly reporting. If anything changes, it should be making it easier to report, QUARTERLY.

Thank you for your attention to this matter.

Tom Dziak
(510) 730-9745

Tom Gabriel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tom Gabriel Affiliation: Jun. 19, 2026 Quarterly, if not monthly reporting is a requirement of the people who are doing the investing. Do not change it. I would guess there would be a change in investor habits, one that would not be seen as positive to the companies looking for investors. Tom Gabriel, Retiree, South Carolina

Sent from my iPhone

Tom Leishman — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tom Leishman Affiliation: Jun. 19, 2026 Do not change from quarterly reporting, Ever.

Tom Martin — Jun 19, 2026
Subject: S7-2026-15 From: Tom Martin Affiliation: Jun. 19, 2026 Certified filings work. 8-Ks and press releases carry no certification and no auditor review, so they can't substitute. The SEC itself asks how to patch the 8-K gap, which is the agency admitting the replacement is weaker, so the answer is to keep the certified filings at 4 times a year. These safeguards were written after Enron for a reason, and the SEC should explain what has changed or keep things as they stand.

Tom Mathewson — Jun 19, 2026
Subject: S7-2026-15 From: Tom Mathewson Affiliation: Jun. 19, 2026 Quarterly reports are essential to better and fairer participation by the American people in market accountability and the great American dream. I am a retired educator in Southside Virginia and don’t want a recurrence of the early 2000s that caused me to lose retirement income. The public and government must always be vigilant to potential unscrupulous behavior. Tom Mathewson

Sent from my iPhone

Tom McGrath — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tom McGrath Affiliation: Jun. 19, 2026 No, we are being screwed every day. This will make it worse.

Tom Peirce — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tom Peirce Affiliation: Jun. 19, 2026 The only people who want this are those that are already profiting more than any individual should. The only people who want less transparency are those that are going to abuse the system. We the people will not stand for such a gross injustice committed against them.

Tom Reed — Jun 19, 2026

Subject: S7-2026-15 Comment From: Tom Reed Affiliation: Jun. 19, 2026 I think it’s important to continue quarterly reports. We as investors review this information to assess whether we should continue staying invested in this business or put our money elsewhere. As a semi retired investor it’s important to keep track of our investments and make adjustments when necessary. IT’S OUR MONEY, AND OUR DECISION TO LET YOU USE IT OR NOT. Thank you for the opportunity to comment. Thomas Reed

Sent from my iPad

Tom Tishken — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tom Tishken Affiliation: Jun. 19, 2026 With the increasing amount of fraud in bad business practices, we don't need to have them hiding what they're doing. We need to be able to see what is going on and who they are dealing with. Without this clear exposure how are we as stockholder supposed to be able to keep in check what these boards and directors are doing with our money. We need real oversight, not just a dog and pony show.

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Tom Vradelis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tom Vradelis Affiliation: Jun. 19, 2026 I am a regular citizen. I am about to retire from medicine. I think quarterly reporting is important to avoid mismanagement of my retirement funds through fraud. These mechanisms are already in place. Analysts need access to information in companies. In my business we review our results monthly. I'm sure they are as well. If you want to help business flourish, just make the process of reporting easier and less cumbersome. More reporting and transparency, not less.
Thank you.
Tom Vradelis

Sent from my Galaxy

Tomaris Davis — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tomaris Davis Affiliation: Jun. 19, 2026 TL Davis, Systems

Engineer, Ohio

As an individual investor, I strongly support maintaining mandatory quarterly reporting requirements for publicly traded companies.
Quarterly reporting
provides investors with timely, consistent, and transparent information that is essential for making informed investment decisions. Public markets function best when all investors, large institutions and individual shareholders alike, have regular access to
updated financial data. Reducing reporting frequency could create information gaps that disproportionately benefit insiders and large market participants with greater access to management, while leaving ordinary investors at a disadvantage.
While some argue
that quarterly reporting encourages short-term thinking, I believe the solution is not to reduce transparency. Long-term investors are fully capable of evaluating companies beyond a single quarter's results. At the same time, quarterly reports serve an important
accountability function by allowing shareholders to monitor trends in revenue, profitability, debt levels, cash flow, capital expenditures, and other key indicators throughout the year.
Quarterly reporting also promotes market efficiency. Investors can
react to material developments in a timely manner, helping ensure that stock prices more accurately reflect current business conditions. If reporting were reduced to semiannual or annual intervals, markets would likely become more dependent on speculation,
rumors, selective disclosures, and unofficial information sources. This could increase volatility and undermine confidence in the fairness of the market.
Furthermore, regular reporting helps identify emerging risks before they become major problems. Investors,
analysts, regulators, and other stakeholders benefit from having a consistent view of a company's financial health. History has shown that transparency is one of the strongest safeguards against financial mismanagement and governance failures.
As someone
who entrusts my savings and retirement investments to the public markets, I believe that frequent, standardized disclosure requirements are a cornerstone of investor protection. Any modest reduction in compliance costs for reporting companies should be weighed
against the significant benefits of transparency, accountability, and market integrity that quarterly reporting provides.
For these reasons, I respectfully urge the SEC to preserve mandatory quarterly reporting requirements and continue prioritizing the
interests of investors through robust and timely corporate disclosure standards.
Thank you for considering my comments.

Yahoo Mail: Search, Organize, Conquer

Tomasa Haight — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tomasa Haight Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Keep the report quarterly!

Toni — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Toni Affiliation: Jun. 19, 2026 Toni Johnson (Retired)

Senior Manager Financial Planning and Analysis for Raytheon, Otis, UnitedHealthcare, and CIGNA

As a person who has contributed to these filings in many capacities over 35 years working in Fortune 50 companies, I strongly feel this is an important check to ensure that companies are reporting earnings and cashflow accurately and consistently across all financial statements each quarter, and that it aligns with the projections and full year adjusted forecasts as shared by the CEO, CFO, and CAO. It forces a consistent look by multiple disciplines and holds the leadership accountable.

Toni Dallwig — Jun 19, 2026
Subject: S7-2026-15 Comments From: Toni Dallwig Affiliation: Jun. 19, 2026 Quarterly reporting should definitely be kept in place to try and prevent cheating. We the average consumer needs to know what's happening with these companies in order to ensure sound investments.

Sent from my iPhone

TONI MCGRATH — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: TONI MCGRATH Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We require quarterly reporting. Please do not allow this change.

Toni Owens — Jun 19, 2026
Subject: S7-2026-15 From: Toni Owens Affiliation: Jun. 19, 2026 How about all the working middle and lower people remove all their money from this craziness? I mean we are use to being without but are you?

Sent from my iPhone

Toni Rosati-Hanley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Toni Rosati-Hanley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not change this!

Toni Willisms — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Toni Willisms Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please require businesses to continue to report quarterly.
Toni Williams

Tony DAngelo — Jun 19, 2026

Subject: S7-2026-15 Comment From: Tony DAngelo Affiliation: Jun. 19, 2026 Make it monthly with independent auditors, minimumly at least.

Tony Higgins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tony Higgins Affiliation: Jun. 19, 2026 This is a terrible idea that will only expose the public to greater investment risk. Our economy already feels like a rigged and corrupt system under our current government and this proposal only amplifies this. The proposed rule should not be approved.

Tony Higgins
Montgomery, Alabama

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tony horvath — Jun 19, 2026
Subject: S7-2026-15 Comment From: tony horvath Affiliation: Jun. 19, 2026 This is absolutely unacceptable. I feel this emboldens fraud and should not be permitted. Corporations trying to keep American citizens blind and helpless is crooked to say the least. Stop trying to screw people over.

Sent via cyber horse and buggy

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tony salls — Jun 19, 2026
Subject: S7-2026-15 Comments From: tony salls Affiliation: Jun. 19, 2026 Tony Salls Manager of Small Business. As I invest for retirement Quarterly Reports are vital to transparency and factual investment options. Everything from start ups to established Global Giants the Reporting is so important to all investors. It helps monitor our invests and the economy all at the same time. It's the right place to stay the course especially in economic difficult times. Transparency is vital to growth for the United States and the world.
Thank you for this opportunity.
Tony Salls

Tonya Stanton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tonya Stanton Affiliation: Jun. 19, 2026 It needs to stay quarterly for transparency, the American citizens expect transparency as it should be!

Sent from my iPhone

Tori Hamilton — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Tori Hamilton Affiliation: Jun. 19, 2026 Quarterly reporting should be the absolute standard. Any revisions that harken backwards in this digital age gives the average American pause about the ethical and transparency practices of the SEC. A ruling such as this would cause everyone to empty their bank accounts.

The overwhelming majority of Americans have lost all faith in the government under Donald Trump.

A move like this would solidify the distrust

Tori L. Hamilton
ctcruisediva.67@gmail.com

TRACEY MATHERS — Jun 19, 2026
Subject: S7-2026-15 Comment From: TRACEY MATHERS Affiliation: Jun. 19, 2026 Absolutely not that would be criminal

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Tracey Mitchell — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tracey Mitchell Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
To offer investment opportunity without transparency is like a cat toying with a mouse. It's just a snack!

Tracey Stover — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tracey Stover Affiliation: Jun. 19, 2026 Quarterly reports help me stay in top of wealth management. Don’t take it away!!!

Sent from my iPhone

Traci Watson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Traci Watson Affiliation: Jun. 19, 2026 Do not mess with something that’s working. What is the reason for this? We don’t have a paper problem, most is on line.

Thank you,
Traci Watson

Tracy — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tracy Affiliation: Jun. 19, 2026 Whatever keeps the wealthy wealthy I'm against. I'd encourage all to trust God and quit worrying. Guns and money aren't the answers to this world's troubles! KEEP IT QUARTETLY!!!!!

Our money says on God We Trust. That is a lie. If you trust God you love your neighbors and share the resources.

The White Supremacist who founded the country are related to the White Supremacist running it! God Bless.

Tracy Berthot — Jun 19, 2026
Subject: S7-2026-15 From: Tracy Berthot Affiliation: Jun. 19, 2026 These people need to be held accountable for their thievery. Don't reduce what is already in place. Make them be held accountable. No more of this I didn't know crap

Sent from my iPhone

Tracy Berthot

Tracy Holland — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Holland Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This practice of Quarterky reporting has worked. The Trump Administration has ruined Federal Agencies and policies. Leave the requirement just the way it is.

TRACY Holloway Stone — Jun 19, 2026
Subject: Comment on S7-2026-15 From: TRACY Holloway Stone Affiliation: Jun. 19, 2026 Transparency builds trust and encourages investment. Going backwards where financials are not disclosed quarterly will stifle the country and our individual ability to invest in our future with confidence.

Sent from my iPhone

Tracy Johnson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Johnson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Sorry, but this is the worst idea ever! It'll just give the cheaters and crooks an easier way to get away with their crimes!

Tracy Lewis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tracy Lewis Affiliation: Jun. 19, 2026 Extending the period of assessment cuts investors ability to make sound decisions. More and more "pump and dump" schemes will only escalate in this cutting of transparency.
Keep the quarterly review!

Tracy Lewis, MA LPC

Emotion Focused Therapy for Individuals and Couples
Practicing via Telehealth
503-597-8828

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Tracy McCrite — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tracy McCrite Affiliation: Jun. 19, 2026 I believe quarterly reporting is a critical safeguard for investors. We the people deserve to have as much information as possible when deciding where to invest our hard-earned dollars. Taking away quarterly disclosures would be a grave mistake. Please do the right thing on behalf of the American people.

Sent from my iPhone

Tracy snipstead — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tracy snipstead Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Please continue to require quarterly reporting from companies in the stock market. As a retiree, mt investment in the stock market is a vital part of my long term provision for my livelihood. Please don't take this information away from the consumer. thank you.

Tracy Teweles — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tracy Teweles Affiliation: Jun. 19, 2026 Tracy, business owner, this is clearly a way to hide bad news and hoodwink regular consumers.

Tracy Teweles
708-386-8447

tat2chicago@gmail.com

Sent from my iPad

Treacy Gephart-Seeley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Treacy Gephart-Seeley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I am an individual investor and I oppose SEC Proposed Rule S7-2026-15.

My wife is retired, and I am currently seeking employment. At this stage of our lives, we depend on our investments for income and receive regular monthly distributions from our portfolio. The quality and timeliness of information available to investors directly affects our financial security and retirement planning.

I regularly review company financial reports and earnings results when making investment decisions. Reducing reporting requirements from quarterly to semiannual reporting would leave investors like me operating with outdated information for far too long. In today's markets, economic conditions, consumer demand, interest rates, and company performance can change dramatically in a matter of weeks, not months.

I am also concerned about the impact on market volatility. When investors have less information, uncertainty increases. Uncertainty often leads to larger market swings and more speculation. For individuals who rely on investment income to support their households, increased volatility is not merely an inconvenience. It can affect our livelihood and long-term retirement security.

I understand the burden of preparing quarterly reports. As an owner of a family business that has operated for more than a century, I know firsthand that generating regular financial reports requires time, effort, and resources. However, that is part of the responsibility of being entrusted with other people's capital. In our business, we owe our partners the most current and accurate information possible so they can make informed decisions. I believe public companies have the same obligation to their shareholders.

Public markets move quickly. Stocks can lose significant value overnight when unexpected information comes to light. Asking investors to wait six months for detailed financial disclosures creates unnecessary risk and reduces transparency at a time when investors need more information, not less.

For these reasons, I urge the Commission to reject Proposed Rule S7-2026-15 and preserve quarterly reporting requirements for public companies.

Thank you for considering my comments.

Treacy Gephart-Seeley

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treenbaileyr — Jun 19, 2026
Subject: S7-2026-15 Comments From: treenbaileyr Affiliation: Jun. 19, 2026 Seriously?! Can us little people ever be considered instead of big corporations?! And don't tell me corporations are people. It's not the same and that's just gaslighting.

Theresa Ryan
Sent from IPhone

“For all those whose cares have been our concern, the work goes on, the cause endures, the hope still lives, and the dream shall never die.” T Kennedy

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Trevin Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Trevin Johnson Affiliation: Jun. 19, 2026 Trevin ,driver .This action may prevent me from participating, contributing in future markets if I can’t see what’s happening because of reduced or restricted information then I can’t see the point of participating or contributing

Sent from my iPhone

Trevor Smith — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Trevor Smith Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The markets are already heavily slated towards corporations and the hedge funds that trade around them. As a retail investor, I already feel the pain of the markets in full, and have very limited options for staying informed on companies since my job does not revolve around trading stocks. Quarterly reports at least allow me some level of seeing trends for companies and determining if they are worth my investment. To so drastically cut one of the most valuable trading information pieces I have would drastically reduce my ability to compete as an individual. I urge you to reconsider eliminating quarterly reporter, for the sake of small retail investors like myself who just want to retire one day, and is tired of being a financial puppet for the corporate elite.

Tricia Adolphson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tricia Adolphson Affiliation: Jun. 19, 2026 Please keep us informed with quarterly reports!

Tricia

Tricia Foster — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Tricia Foster Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I invest for my family’s future. However, the requirement for companies to report their business performance every six months restricts my ability to make informed investment decisions. I believe that allowing companies to report only every six months hinders my ability to identify areas of potential failure, thereby hindering the growth of my investments.
Therefore, I respectfully request that this proposed rule be denied.
Thank you,
Tricia Foster

Trish Brunet — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Trish Brunet Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the illegal SEC shouldn't take vital information away from me.

Trish Deimer — Jun 19, 2026
Subject: S7-2026-15 From: Trish Deimer Affiliation: Jun. 19, 2026 Don't make it easier, make it safer for the people who need to be protected.
Patricia Deimer Steineke
Specialist, Conference and Events
Oshkosh, WI

Trish Knight — Jun 19, 2026
Subject: S7-2026-15 Comments From: Trish Knight Affiliation: Jun. 19, 2026 Accountability need to stay Quarterly.

Sent from my iPhone

Trisha Solyn Trisha Solyn — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Trisha Solyn Trisha Solyn Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: It is very important that we keep reporting quarterly to avoid fraud and to keep stockholders up to date on the profitability of their investments.

Troy Hall — Jun 19, 2026
Subject: S7-2026-15 From: Troy Hall Affiliation: Jun. 19, 2026 Troy hall wants quarterly Somerset, ky

Sent from my iPhone

Troy Lake — Jun 19, 2026
Subject: S7-2026-15 Comment From: Troy Lake Affiliation: Jun. 19, 2026 Troy Lake, retired VP Quality UHC. Publicly held companies must facilitate transparency to keep their shareholders informed of their progress and success/failure of strategic plans. Failure to do so quarterly opens the door to unfair advantage for the few and significant losses of the many.

Troy Walker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Troy Walker Affiliation: Jun. 19, 2026 Sirs,

Please keep the quarterly company reporting requirements. We need this accountability from public

companies.

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Best Regards,

Troy Walker
801-915-3834

Truly Bracken — Jun 19, 2026
Subject: S7-2026-15 Comment From: Truly Bracken Affiliation: Jun. 19, 2026 Neither investors nor businesses do well without the quarterly reports. Both need the information. Don’t abandon quarterly! I’m 77 years old but I still need information to make wise decisions.

Retired attorney,

Truly Bracken
truly@trulybracken.net

Truth And Accountability — Jun 19, 2026
Subject: S7-2026-15 Comments From: Truth And Accountability Affiliation: Jun. 19, 2026 Enough is enough. They have been bleeding the every day American long enough. We know it, they know it. Since those in positions to fix policies chose not to do a thing about it, these reports are the bare minimum that needs done. Corporations have forgotten who lifted them to where they are, and if reports will tire them out maybe we should help them all retire.

Tu Lieu — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tu Lieu Affiliation: Jun. 19, 2026 Dear SEC administration,
Keep quarterly earnings so companies will remain more honest regarding profits. This help keeps big companies honest and pay their share in taxes.
Thank you.
Tu LieuGross
Teacher in Southern CA

Tung Nguyen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Tung Nguyen Affiliation: Jun. 19, 2026 I am a small-time investor, these quarterly reports from publicly traded companies help me decided if I should hold or sell. We need this information to ensure our money goes to profitable companies don't do this to us.

Thank you,
Tung Nguyen

Twizz N Tazz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Twizz N Tazz Affiliation: Jun. 19, 2026 We need these and with everything and the war and data center s and over all not constatusinal law just please keep these

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Ty Jorgensen — Jun 19, 2026
Subject: S7-2026-15 From: Ty Jorgensen Affiliation: Jun. 19, 2026 Greetings,
A successful society is a high trust society. If you remove accountability, you remove trust from the marketplace. Keep CEOs accountable!
Everyday, as a financial advisor rep, I need to tell my clients that the market has adequate checks and balances. This would not represent adequate checks and balances.
Ty Jorgensen

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tygusterry — Jun 19, 2026
Subject: S7-2026-15 Comment From: tygusterry Affiliation: Jun. 19, 2026 Ty Terry, Director of Contracting, we need our SEC to be focused on the citizens who fund it's existence. The SEC must never turn a blind eye to investment schemes that reduce public scrutiny. Billionaires will not care for citizens.

Sent from my Galaxy

Tyler Harp — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tyler Harp Affiliation: Jun. 19, 2026 There needs to be a system of checks and balances. For ANYONE to ease or lesson the frequency of reports, can ONLY mean they seek to CHEAT! Reports MIST be kept quarterly!

Tyler Wardle — Jun 19, 2026
Subject: S7-2026-15 Comment From: Tyler Wardle Affiliation: Jun. 19, 2026 My name is Tyler Wardle and I'm a senior software engineer in the logistics sector. Quarterly reporting is mandatory to keep companies "honest" about their current situation to allow investors to make informed decisions about how secure their investments are. I don't invest my money myself, I rely on others to ensure my retirement is secure and removing critical information from them significantly impacts my trust in the system.

Regards, Tyler Wardle
(704) 214-7962
901 Barker St.
Monroe, NC 28112

Tyler Wellnitz — Jun 19, 2026
Subject: S7-2026-15 From: Tyler Wellnitz Affiliation: Jun. 19, 2026 Tyler Wellnitz small business owner of a window cleaning business in Colorado Springs. I believe this is a shady proposal to allow large companies the ability to know what's going on financially while keeping the rest of the investors in the dark. I do not believe it is a moral rule, proposal or law.

UNCASBROOK — Jun 19, 2026
Subject: Comment on S7-2026-15 From: UNCASBROOK Affiliation: Jun. 19, 2026 My name is Brian Copsey
I'm in the Aviation Industry
Live in North Caroline

Keep the Quarterly reports.
The reports should come out Monthly not Quarterly.

Sent from my iPhone

Up.town — Jun 19, 2026
Subject: S7-2026-15 Comments From: Up.town Affiliation: Jun. 19, 2026 Jennifer j librarian- keeping the public in the dark so companies and hide their books is unacceptable. Keep quarterly reports

Sent from my iPhone

Urszula Kelley — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Urszula Kelley Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly disclosures allow for making informed decisions for investing in publically traded stocks.

Ute Vilfroy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Ute Vilfroy Affiliation: Jun. 19, 2026 My name is Ute Lindenmaier Vilfroy. I am the retired Court Administrator & Magistrate of the Ohio Court of Appeals-8th District. I strongly urge the SEC to retain quarterly reporting. Having dealt professionally with the painful aftermath of the foreclosure crisis I believe that, generally, MORE transparency is needed in

financial dealings, not less!

Valerie Agnew — Jun 19, 2026
Subject: S7-2026-15 Comments From: Valerie Agnew Affiliation: Jun. 19, 2026 This measure will create more abilities for corruption. Protect everyone's investments.
Thank you,
Valerie Agnew

Sent from my iPhone

Valerie Behrendt — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Valerie Behrendt Affiliation: Jun. 19, 2026 Seniors already face cuts to social security. We cannot afford to lose quarterly reporting . Same with our work force today who may have no other safety net in years to come. Semi annual gives the rich and connected time to hide their insider trading. It's unfair and detrimental to those who earn their money the hard way.

Best regards,

Valerie Behrendt

Market Development Manager (retired)

+1 (832) 419 5396

Valerie Bethel — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Valerie Bethel Affiliation: Jun. 19, 2026 I am a retired person with invested funds. I believe in full transparency and the quarterly reporting system!
Sincerely,
Valerie Rivers Bethel

Valerie Boucher — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Valerie Boucher Affiliation: Jun. 19, 2026 Investors are going to quit buying stock. The markets will go down. This will an advantage to the insiders. The rest of us lose. So no, I'm not in favor of it.

Sent from my iPhone

Valerie Brock — Jun 19, 2026
Subject: S7-2026-15 Comments From: Valerie Brock Affiliation: Jun. 19, 2026 If reports go to biannually then the management fees should be half as well lol. No change!

Sent from my iPhone

Valerie Fritz — Jun 19, 2026
Subject: S7-2026-15 Comment From: Valerie Fritz Affiliation: Jun. 19, 2026 We must have quarterly reporting!!! Do your job! Protect the average, middle class Americans, ALL Americans!! Corporations must be accountable AT ALL TIMES to the public & workers!!

Pay attention to the People!!
We the People!!
Thank you,
Valerie K Fritz
American Citizen, Springs, PA

Sent from my iPhone

Valerie Gillen — Jun 19, 2026
Subject: S7-2026-15 Comments From: Valerie Gillen Affiliation: Jun. 19, 2026 Please do not allow companies to drop to every six months financial reports. The big guys will always know what's going on but us little guys will be even more in the dark and our smaller retirement savings can't afford that hit

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valerie hassenrik — Jun 19, 2026
Subject: S7-2026-15 From: valerie hassenrik Affiliation: Jun. 19, 2026 Corporate Greed is out of control,now more than ever! There is no justifiable explanation to change the protection put on place to safeguard shareholders, average Americans from losing pensions and life savings. We need to keep these "businessman-CEO's" on a short leash and heroes accountable. Fraud is a real crime with real victims, and usually those who have been deceived are the ones more likely to be devastated by financial ruin. And the perpetrators found guilty of this crime should have harsh financial penalties, as week as lengthy sentences. AND, it should not be left to the president to grant pardons and forgive the restitution, because we are learning there are ways to receive a "get out of jail free" card. My name is Valerie Hassenrik. I am retired and live in the state of Michigan.

Valerie Hawkes-Howat — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Hawkes-Howat Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
We need quarterly reporting in order for the public to be able to keep a closer eye on investments, which is critical for the average investor to be able to do. The statistics provide vital information for

the private investor and their publication should not be delayed as long as six months.

Valerie Pientka — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Pientka Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

SHAME ON YOU!

Valerie Place — Jun 19, 2026
Subject: S7-2026-15 Comment From: Valerie Place Affiliation: Jun. 19, 2026 I think transparency on regular quarterly intervals is best for all. Just because we have a president and cabinet who are criminals doesn't mean we have to make it easier for the rich to get richer off the backs of the little guy.

Valerie

Valerie Puckett — Jun 19, 2026
Subject: S7-2026-15 From: Valerie Puckett Affiliation: Jun. 19, 2026 I am a retiree and recently widowed. I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of my family.

Valerie Puckett

Valerie Weekly — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Valerie Weekly Affiliation: Jun. 19, 2026 No. Don't change the process and Stop Hiding information!!!!!!!!!!!!!

It's not like you have peasants adding and subtracting numbers by hand.

Stay quarterly, if for no other reason - than you can and you should keep people informed.

What else are you hiding?

Sent from my iPhone

Valia Patterson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Valia Patterson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Pls proo all investors

Vanessa Millinger Small Business owner experience — Jun 19, 2026
Subject: File No. S7-2026-15 From: Vanessa Millinger Even in small business, Taxes have to be figured quarterly. For a 3 month recall, assessment and accountability, as well as the taxes paid. If small business has to do quarterly assessment, big ones should as well, as a minimum. The bigger a company is, the more responsibility they have. All responsibility adds more obligations and accountability. Never less. (Even a goldfish adds more responsibility than before you acquired it .)

Vashti Ortiz-Wills — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vashti Ortiz-Wills Affiliation: Jun. 19, 2026 My name is Vashti's Ortiz-wills. I'm a product manager in tech and it's incredibly important to my family and my children's future that stocks continue to be reporting on quarterly. We need as much information as we can get to make educated decisions when buying. Keep stocks transparent and accessible to the public.

- Vashti OW.

Venita Shaw — Jun 19, 2026
Subject: S7-2026-15 Comments From: Venita Shaw Affiliation: Jun. 19, 2026 If it's not broke, why change it? Seems to only benefit a chosen few. Transparency is key. Venita Shaw, Cattle ranch owner

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Venus Ponder — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Venus Ponder Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I'm a senior and we the people are supposed to be protected by your agency DoNot allow companies to hide information that disallows me to make informed decisions for me and my family

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Vera Davis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vera Davis Affiliation: Jun. 19, 2026 Keep quarterly reports coming. I am a small investor and I want to make the playing field somewhat fair.

Sincerely,
Vera J Davis

Verbicidal — Jun 19, 2026
Subject: S7-2026-15 Comments From: Verbicidal Affiliation: Jun. 19, 2026 Don't make the rules if you can't follow them

Sent from my iPhone

Verda W. Toussaint — Jun 19, 2026
Subject: S7-2026-15 Comments From: Verda W. Toussaint Affiliation: Jun. 19, 2026 Keep it Quarterly

Verda

Vernon Brown — Jun 19, 2026
Subject: S7-2026-15 From: Vernon Brown Affiliation: Jun. 19, 2026 As an investor I demand transparency in prompt and accurate proper reporting . I would like to see DAILY DATA . This is not unreasonable that all investors have access to the same real time financial data that a CFO does .

Veronica Schweyen — Jun 19, 2026
Subject: S7-2026-15 From: Veronica Schweyen Affiliation: Jun. 19, 2026 We demand that there be quarterly reporting in order to STOP bIG CORRUPTION FROM HAPPENING!!

Vic A — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vic A Affiliation: Jun. 19, 2026 I am a retired person who is heavily invested in the stock markets. I have also been part of an ESOP at United Airlines where my investment folded. I oppose this effort to keep small investors like me in the dark! We deserve to be aware of a company's performance to protect us from fraud and insider trading!

VIC MONTI — Jun 19, 2026
Subject: S7-2026-15 Comments From: VIC MONTI Affiliation: Jun. 19, 2026 Vic Monti, retired investor - quarterly SEC reporting is critical in knowing how and what management is doing in USA corporations. I know that the President believes in accountability and I support that so I can make the best financial decisions. Thank you.

Vic P — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vic P Affiliation: Jun. 19, 2026 Keep the report Quarterly!

Vicki Hawkins — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vicki Hawkins Affiliation: Jun. 19, 2026 Do your job!

Continue the way reporting is done so that we who are retired and living on our savings get the kind of returns we need to stay ahead of inflation!
Vicki Hawkins
Retired

Peace, Vicki Hawkins

Vicki Johnson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vicki Johnson Affiliation: Jun. 19, 2026 I am retired an can't afford for my
portfolio to be changed during this time period change. Let's keep them honest!

Vicki Johnson

Vicki Perez — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vicki Perez Affiliation: Jun. 19, 2026 Mrs Vicki Perez
Retired Civil Servant
Harker Heights, TX 76548
Quarterly reporting is absolutely necessary to ensure and maintain a livable retirement income.

Vicki Ramsey — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Vicki Ramsey Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15
Please do not allow this proposed rule to pass. It hurts Individual investors.
Vicki Ramsey

Vicki Roskens — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vicki Roskens Affiliation: Jun. 19, 2026 I deserve information on my account as I am getting now! Do NOT change it!

Sent from my iPhone

Vicki Russo — Jun 19, 2026
Subject: S7-2026-15 From: Vicki Russo Affiliation: Jun. 19, 2026 America already experienced when corporations aren’t monitored. Keep it Quarterly
Vicki Russo
St. Louis, Missouri
Sent from my iPhone

Vickie Balewski — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Balewski Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Businesses need to continue to report their earnings quarterly so they are fairly representing their financial status. Other wise why would investors trust them.

Vickie Goushaw — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vickie Goushaw Affiliation: Jun. 19, 2026 Keep regulations. Quaratly reporting works for the economy. Why stop? Homeower , Vickie Goushaw

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Vickie Penninger — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Penninger Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I don't care to be unaware of my statement balances for as long as 6 months.
Less notice opens the door to fraud.

Vickie Rilea — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vickie Rilea Affiliation: Jun. 19, 2026 Well just like always.The rich get richer and the rest of us get **** on.

Vickie Turnage — Jun 19, 2026
Subject: S7-2026-15 From: Vickie Turnage Affiliation: Jun. 19, 2026 Vickie Turnage again…retired and feel VERY STRONGLY about NOT changing the reporting requirements!!!

Vickie Turnage

Vickie Youngblood — Jun 19, 2026
Subject: S7-2026-15 Comments From: Vickie Youngblood Affiliation: Jun. 19, 2026 Please keep it quartly.

Sent from my iPad

Vicky — Jun 19, 2026
Subject: S7-2026-15 Comments From: Vicky Affiliation: Jun. 19, 2026 I want quarterly reporting, anything less promotes corruption!

Sent from my iPhone

Vicky Masterson — Jun 19, 2026
Subject: S7-2026-15 Comments From: Vicky Masterson Affiliation: Jun. 19, 2026 Vicky Masterson I’m a school teacher and clear and above board transactions keep honesty in all transactions. The minute you start to to hid or obscure facts you are asking for dishonest people to take advantage of the situation!! Please don’t allow this situation to arise!

Thanks Vicky
298 NE 30th LN
Lamar, MO 64759

Vicky Schmitt — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vicky Schmitt Affiliation: Jun. 19, 2026 Keep the quarterly reporting! What's the problem, it's already being reported this way! Why is this change even being considered? Laziness, wanting to cheat the taxpayers out of their earnings?

Yahoo Mail: Search, Organize, Conquer

Vicky Witzigman — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vicky Witzigman Affiliation: Jun. 19, 2026 Why is that even legal?

VICTOR JOHN — Jun 19, 2026
Subject: S7-2026-15 From: VICTOR JOHN Affiliation: Jun. 19, 2026 I am a Republican and I want the reporting maintained. Government is supposed to work for the people. Stock catering to corporations and protect Americans!

Government for the people by the people. Not for corporations!

Sincerely
Victor K John
Ohio Republican Voter

Sent from my iPhone

Victoria Chu — Jun 19, 2026
Subject: File No. S7-2026-15 From: Victoria Chu Reducing the frequency of financial disclosures adds significant risk to individual investors like myself and compromises market integrity. While

granting institutional investors an unfair industry advantage. Institutional investors and insiders already possess sophisticated tools to track corporate performance in real time. Individual investors rely on public SEC filings to evaluate our portfolios. A shift to semi annual reporting cycle forces individual investors to make financial decisions using stale data, widening the gap between Wall Street and regular investors and causing even more resentment and suspicion of designing these rule to benefit instititions and corrupt insiders 6 months before the general public will see a filing. Under a semiannual framework, critical operational failures, deteriorating balance sheets, or shifting industry headwinds could remain hidden for half a year. For individual investors, this lack of transparency drastically increases the risk of being blindsided by sudden financial distress or unexpected corporate collapses. Quarterly reports act as vital, predictable checkpoints that allow markets to digest and price information gradually. A 6 mo cycle will lead to massive, unpredictable price swings when a full half-year of pent-up data is released all at once, creating a much more dangerous environment for long-term retail capital. Transparency, the expectation and confidence in transparency, and timely disclosure are the bedrock of fair markets. For these reasons, I urge the Commission to with this proposal and maintain the current quarterly reporting framework.

Victoria Halfon — Jun 19, 2026
Subject: File No. S7-2026-15 From: Victoria Halfon Individual Investors Deserve More Information, Not Less! Changing reporting requirements from quarterly to semiannually will only result in opacity when investors need transparency. Do not make the same bad decisions as the UK. Smart people learn from the mistakes others make. Do not change the current Quarterly reporting cycles. Thank you.

Victoria Korosei — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Korosei Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
I thought you guys were supposed to be the experts! What made you think this was a good idea? (Or more likely, who paid you, and how much, to betray the public for the benefit of our new oligarchy?)

Victoria Powell — Jun 19, 2026
Subject: S7-2026-15 Comment From: Victoria Powell Affiliation: Jun. 19, 2026 Definitely keep reporting QUARTERLY! I am a retired teacher and count on making money in retirement, NOT losing it!
Victoria Powell

Victoria Reed — Jun 19, 2026
Subject: S7-2026-15 Comment From: Victoria Reed Affiliation: Jun. 19, 2026 The way things have been has always worked why change it? Im not in favor of them having more time to learn to cook their books better. We the people deserve better! Stop their attempts to
cheat the people.

Yahoo Mail: Search, Organize, Conquer

Victoria Ross — Jun 19, 2026
Subject: S7-2026-15 Comment From: Victoria Ross Affiliation: Jun. 19, 2026 I use the quarterly reporting to make personal financial decisions. Also, I fear a six-month reporting system would encourage more fraud and scams.

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Vijay Yogimath — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Vijay Yogimath Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please enforce transparency.

Vikielewis — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vikielewis Affiliation: Jun. 19, 2026 They don’t cheat enough? Now you’re making it so no consequences? No! No! No!

Sent from my iPhone

Vikki Schick — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vikki Schick Affiliation: Jun. 19, 2026 Quarterly reports are important. Corporations can produce these reports easily. Computers maintain the necessary information. There is no reason not to file at least quarterly. None. As a retired CPA and public accountant as well as a Comptroller of a small ($15 million) business with a small staff we produced monthly statements, tax reports etc. There is no reason for a public company not to make their records known to their investors, the SEC and any other government agency collecting taxes. Transparency is important to investors.

Vikki A. Schick.

Sent from my iPhone

Vince Yeh Self — Jun 19, 2026
Subject: File No. S7-2026-15 From: Vince Yeh Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual

investors – for a benefit that the evidence says simply won't materialize.

Vincent Hawkins — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vincent Hawkins Affiliation: Jun. 19, 2026 If this is what reducing staff means you made a big mistake. I'm a federal retiree my job then as it should be now for all government staff is supposed to be servants of the people, that means you have to have people to serve 300+ million people. Get the staff back so the office can Keep requiringthe quarterly reports do your job to safe guard the people's welfare from the Corporations and those who would no harm to the masses.

Vincent Hawkins Jr, veteran, and District of Columbia government retiree grandfather in before DC Home rule LEGISLATION

Sent from my iPhone

Vincent Marino — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vincent Marino Affiliation: Jun. 19, 2026 Quarterly reporting needs to continue. Full disclosure is a benefit to investors, and most importantly a protection against unforeseen dangers ahead. It is critical in an investor determining whether an investment should be directed, in a timely manner, toward a different entity. Vincent Marino, retired attorney,Houston, Texas

Sent from my iPhone

Vincent Matthews — Jun 19, 2026
Subject: S7-2026-15 From: Vincent Matthews Affiliation: Jun. 19, 2026 No quarterly reporting? Is no quarterly taxation next? How about semi-annual, the next scam, then Biannually, etc…. ad nauseum.

Sent from my iPhone

Vincent Terpe — Jun 19, 2026
Subject: S7-2026-15 From: Vincent Terpe Affiliation: Jun. 19, 2026 White-collar crime is the worst type of crime and should be punished severely.

Vinny lobue — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Vinny lobue Affiliation: Jun. 19, 2026 This is bad for individual investors and bad for Americans. When are we going to stop raping the middle class and lower class to continue to feed the 1%? It has to stop in the last 50 years. The middle class has shrunk to almost nothing while the richest among Us are so much richer that they could never spend their millions and billions and trillions in multiple lifetimes. Knock this crap off and start supporting America, not the richest.

Viola Pando — Jun 19, 2026
Subject: S7-2026-15 From: Viola Pando Affiliation: Jun. 19, 2026 Those SEC employees who are participating in the evisceration of this rule well one day be held accountable. You know what you're doing, you're destroying accountability in a system that requires more oversight than prison inmates. Think twice. Your orange God will be gone soon and when he's gone, so will you be gone. Stop breaking the laws. Stop destroying our government.

Sent from my iPhone

Virgil Newton — Jun 19, 2026
Subject: S7-2026-15 Comment From: Virgil Newton Affiliation: Jun. 19, 2026 Quarterly only

Sent from my iPhone

Virginia Henley — Jun 19, 2026
Subject: S7-2026-15 Comment From: Virginia Henley Affiliation: Jun. 19, 2026 As someone who maintains a tax portfolio, I monitor the trading habits of governmental employees who should be prohibited from trading. The continued monetary interaction of those individuals who have legal influence over companies they either buy or sell stock in is abhorrent. Do I support quarterly reporting? YES. In fact, with the current administration, I call for monthly monitoring.

Virginia Henley — Jun 19, 2026
Subject: S7-2026-15 From: Virginia Henley Affiliation: Jun. 19, 2026 This is my second comment. I lost a CONSIDERABLE amount of money on Enron. The suicides are testament to the fact that they knew they were exaggerating their capabilities and were breaking the law. I vote for regular monitoring on trading in addition to company reporting and/or hype. Lying is lying is lying, no matter the current prevalence of the same. Let some ICE detainees out to make room for the Enron felons to stay in jail where they belong.

Virginia Keiper — Jun 19, 2026
Subject: S7-2026-15 Comments From: Virginia Keiper Affiliation: Jun. 19, 2026 Virginia Keiper Retired

Keep it Quarterly!!

Sent from my iPhone

VIRGINIA MARCHETTI — Jun 19, 2026
Subject: S7-2026-15 Comments From: VIRGINIA MARCHETTI Affiliation: Jun. 19, 2026 This is

putting our savings and our future at risk because there will be less scrutiny and businesses will capture less detail and the financial reporting will become less reliable and transparent. So please do not under mind the system by reducing the number of reports per year.

Virginia Marchetti

Sent from my iPad

Virginia Parks — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Parks Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not limit investors' ability to make fully informed decisions about their investments. Less oversight means more illegal activity. It's just that simple.

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virginia turner — Jun 19, 2026
Subject: S7-2026-15 Comments From: virginia turner Affiliation: Jun. 19, 2026 Stop, the American people have endured enough. Stop the criminals or get out of office, enough.

Virginia Walker — Jun 19, 2026
Subject: S7-2026-15 Comment From: Virginia Walker Affiliation: Jun. 19, 2026 Keep the quarterly reporting. Too much can happen in a six month gap that would be disasterous to many.

VIRGINIA WARREN — Jun 19, 2026
Subject: S7-2026-15 From: VIRGINIA WARREN Affiliation: Jun. 19, 2026 Signed quarterly report is the minimum requirement- it should probably be monthly. Always signed by the company executives. There is a reason this was required to begin with. Let’s move America forward not backwards.

Sent from my iPhone

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virginia weaver — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: virginia weaver Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Actually, quarterly is not often enough; I'd like to see mine on a MONTHLY basis.

Vivian Brown — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vivian Brown Affiliation: Jun. 19, 2026 Vivian Brown, pharmacist. Need full disclosure for investor protection and information. We want to know how our invested money is working!

Vivian Jill — Jun 19, 2026
Subject: S7-2026-15 Comments From: Vivian Jill Affiliation: Jun. 19, 2026 SEC wants to put blinders on us, they must want to hide

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Vivian Swanson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Vivian Swanson Affiliation: Jun. 19, 2026 To the Securities and Exchange,

Please keep the quarterly reporting, many investors and small businesses depend on these quarterly reports to make future decisions, it all so allows for more transparency.
Thank you for your consideration.
V.Dale Swanson

Vivienne Steinke — Jun 19, 2026
Subject: S7-2026-15 Comment From: Vivienne Steinke Affiliation: Jun. 19, 2026 Stop bleeding the small investor dry. The government pension is tiny but the stock market gets more risky this way.
Vivienne Steinke, Software Dev.

Vivienne
Sent on the fly with Apple tech.
Vmsteinke@gmail.com
(920) 216 7171

W Knight — Jun 19, 2026
Subject: S7-2026-15 Comments From: W Knight Affiliation: Jun. 19, 2026 Keep quarterly reports. More visibility is necessary to keep things honest. Not another Enron collapse.

Sent from my iPhone

W S — Jun 19, 2026
Subject: S7-2026-15 From: W S Affiliation: Jun. 19, 2026 I don't even want to own stock under these new rules. There. Will be many others who feel the same way when you pull the protections out from under us. There is way too much greed and corruption in both the corporate and political worlds this day to do away with this protection.

W. Jerald Cole — Jun 19, 2026
Subject: S7-2026-15 From: W. Jerald Cole Affiliation: Jun. 19, 2026 Corporations, especially in current climate of politics, need to provide transparency and prove they are acting properly and responsibly.

W.t. Steil — Jun 19, 2026
Subject: S7-2026-15 Comment From: W.t. Steil Affiliation: Jun. 19, 2026 I think it’s a good thing. Management should not be spending all their time trying to placate the media.

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wade luthy — Jun 19, 2026
Subject: S7-2026-15 Comments From: wade luthy Affiliation: Jun. 19, 2026 WTF.no freaking way ! you are not trusted asshole.

Wade Marcantel — Jun 19, 2026
Subject: S7-2026-15 From: Wade Marcantel Affiliation: Jun. 19, 2026 No. I have to be accountable a d so do they! We don't need any more financial strain.

Wallace Tuthill — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wallace Tuthill Affiliation: Jun. 19, 2026 Makes no sense to hide performance data for 6 months instead of quarterly. Promotes fraud! Not good for investors! Wallace Tuthill, 650 Rio Vista, Livingston, Texas 77351. 281-731-5757

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wallalalulla — Jun 19, 2026
Subject: S7-2026-15 From: wallalalulla Affiliation: Jun. 19, 2026 Sarbanes-Oxley is quarterly for a reason and needs to be kept that way. As a retail investor I want CEOs to be held to account as they have been, quarterly!

Sent from my iPhone

Walt Thorpe — Jun 19, 2026
Subject: S7-2026-15 From: Walt Thorpe Affiliation: Jun. 19, 2026 Keep it honest, the public doesn’t trust you now !

Sent from my iPad

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walter brennan — Jun 19, 2026
Subject: S7-2026-15 Comments From: walter brennan Affiliation: Jun. 19, 2026 I'm a retired CFO- in six months a company can be stripped bare by insiders leaving investors with useless paper - KEEP IT QUARTERLY - OR CHANGE IT TO EVERY 2 MONTHS

Wanda Bahr — Jun 19, 2026
Subject: S7-2026-15 Comments From: Wanda Bahr Affiliation: Jun. 19, 2026 Wanda Bahr, Retired

This change from quarterly reporting to twice a year reporting is a bad idea. I count on quarterly reporting for investment purposes. Things can go very wrong at a company anytime. Waiting 6 months to find out is too long. Many seniors rely on their investments to support themselves. Looking at what is happening in other countries is scary. Twice a year reporting has not worked in other countries. It had been very detrimental. No amount of reporting saving is ok considering the impact this change will have on information investors need. People at the companies involved will have insider information which will help them with their investments, but the little guy will take the hit in the shorts. This rule change is a very bad idea. Please don't make this change. Thank you.

Get Outlook for iOS

WANDA EVANS — Jun 19, 2026
Subject: S7-2026-15 Comments From: WANDA EVANS Affiliation: Jun. 19, 2026 Wanda Evans, Director
In this day and age, information should be available as early as possible.
Regards!

Sent from my iPad

Wanda Hulsebus — Jun 19, 2026
Subject: S7-2026-15 From: Wanda Hulsebus Affiliation: Jun. 19, 2026 Dear SEC,

I am writing to express my concerns regarding the proposal to relax quarterly reporting requirements.

How would this change benefit the American people? Diminishing these requirements would reduce protections for citizens against fraudulent activity. Organizations operating lawfully and transparently should have no issue with quarterly reporting. However, relaxing these standards opens the door for easier access to fraud, risking a repeat of the Enron scandal.

I urge you to maintain these essential protections for the public.

Sincerely,

Wanda Hulsebus
Tujunga, CA

Wanda Kruger — Jun 19, 2026
Subject: S7-2026-15 From: Wanda Kruger Affiliation: Jun. 19, 2026 PLEASE! Keep the quarterly reporting. America's seniors are living month to month and can't afford even the slightest cut in their monthly payments…
Thank you

Sent from my iPhone

Wanda Taylor — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wanda Taylor Affiliation: Jun. 19, 2026 This is not a good idea and the SEC knows it! It seems every aspect of our government now thinks favoring the elite in predatory and underhanded business practices is an answer. When did doing the right and ethical thing become defunct or when did the government stop looking to protect the people it serves???

Sent from my iPhone

Warren Keller — Jun 19, 2026
Subject: S7-2026-15 Comments From: Warren Keller Affiliation: Jun. 19, 2026 I am watching my country implode and die before my eyes

Dr. Keller

WaterTheDesert — Jun 19, 2026
Subject: S7-2026-15 Comment From: WaterTheDesert Affiliation: Jun. 19, 2026 Transparency is a crucial element to preserving the integrity of the public market . Keep it Quarterly!!

Thank you !!

Wayne Gordon — Jun 19, 2026
Subject: S7-2026-15 From: Wayne Gordon Affiliation: Jun. 19, 2026 It has kept a lot of CEOs honest. It should stay in affect.

Sent from my iPhone

Wayne Johnson — Jun 19, 2026
Subject: S7-2026-15 From: Wayne Johnson Affiliation: Jun. 19, 2026 Wayne Johnson, Retired. Oregon. Keep the quarterly reports signed by the CEO. Accountability is a part of good governance, even at the corporate level!!

Sent from my iPhone

Wayne Karplus — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wayne Karplus Affiliation: Jun. 19, 2026 As a small investor I don't read quarterly reports, but the people at stock rating agencies do. More than once I have had a company I held stock in spin off a company because the CEO's had rung the value out of it. Not

because the company wasn't able to make a profit, but because the CEO's had grabbed the company's cash assets, paying themselves in the process. These type of "deals" often are hinted at in quarterly reports. More accountability is needed at public corporations, not less.

Wayne Kudick — Jun 19, 2026
Subject: S7-2026-15 From: Wayne Kudick Affiliation: Jun. 19, 2026 Wayne Kudick, retired, Madison, Wisconsin. All those who work under the corporate CEOs in America are expected to work honestly, the customers and partnerships of companies rely upon honesty from USA companies, foreign companies in business with USA corporations rely upon mutual honesty. Our CEO’s reporting 1/4ly documents that continuous, short term accountability is in place. Without this frequency, our national and international reliability will suffer from doubt and suspicion and eventual disconnect between the above mentioned relationships. 1/4ly diligence reinforces the sustainability of America’s corporate health, strength and reliability. If diminished to 1/2 per year reporting, rapid-exchange and long-term transactions amongst business entities will be at threat to survival for our national and international economic future. Guard that truth of accountability as an essential component of America’s future. Thank you all who will be voting to retain 1/4 reporting.
Wayne Kudick

Sent from my iPhone

Wayne Rath — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wayne Rath Affiliation: Jun. 19, 2026 This is outrageous- I need to see my statements quarterly . WHO are you protecting? - Jean Rath

Sent from my iPhone

WAYNE SCHMIDT — Jun 19, 2026
Subject: S7-2026-15 From: WAYNE SCHMIDT Affiliation: Jun. 19, 2026 Stop giving big corporations and start thinking about the people you represent; the people who have worked their whole lives to save for retirement to only have it stolen by the millionaires and billionaires. The cards are already stacked against us; let’s not remove another regulation that makes it much easier to rob us!!!

Sent from my iPhone

Wayne Tri — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wayne Tri Affiliation: Jun. 19, 2026 Why is this even being considered, what is happening to transparency, DO NOT GO THIS DIRECTION, we need more reporting not less!!!

Sent from my iPhone

Wayne White — Jun 19, 2026

Subject: My view on Rule S7-2026-15 From: Wayne White Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: This needs to stay quarterly.

Wendi Stewart — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wendi Stewart Affiliation: Jun. 19, 2026 Stay accountable.

Sent from my iPad

Wendy Andreason — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Wendy Andreason Affiliation: Jun. 19, 2026 Wendy Andreason, Arizona I am approaching retirement age. I need every penny I can get. Please don't mess around with the system. Quarterly retorts are necessary!

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Wendy de pentheny okelly — Jun 19, 2026
Subject: S7-2026-15 From: Wendy de pentheny okelly Affiliation: Jun. 19, 2026 Keep reporting forever. No end.

Wendy Dechant — Jun 19, 2026
Subject: S7-2026-15 Comments From: Wendy Dechant Affiliation: Jun. 19, 2026 I am just now in my life about to buy stock. And here goes the most underhanded thing to happen openly on Wall Street. Why is it that everything is always designed to hurt the little guy? Why not make some huge change to actually do something good!?

Sent from my iPhone

Wendy Dury-Samson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wendy Dury-Samson Affiliation: Jun. 19, 2026 My husband and I are retirees. Keeping it quarterly is a good idea-we need to ensure there’s no waste , fraud and abuse in the companies in our portfolio.
Those decades it wasn’t done quarterly didn’t play out so well back then. We prefer honesty and believe they should always be up front with the investors.

Dan and Wendy Samson

Sent from my iPhone

Wendy Fiorini — Jun 19, 2026
Subject: S7-2026-15 Comments From: Wendy Fiorini Affiliation: Jun. 19, 2026 My name is Wendy Walters. I am a teacher. This matters to me because it is just wrong.

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Wendy Fredrickson — Jun 19, 2026
Subject: S7-2026-15 Comment From: Wendy Fredrickson Affiliation: Jun. 19, 2026 Keep the reports quarterly so small investors can be informed.

Mrs. Wendy Fredrickson
Family & Consumer Sciences
Princeton High School

Wendy Gunderson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Gunderson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:

This proposed rule to lessen information to stockholders is hurtful to individual stockholders. They would be without information about their investments for 6 months. Investors are entitled to see what their companies are doing to be able to make informed decisions. Without quarterly information, the company has less transparency and less accountability to its shareholders. Please do not pass this rule change.

Wendy Iverson — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Iverson Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Why reduce transparency? Quarterly reports are one of the primary tools retail investors use to evaluate whether a stock is worth buying, holding, or selling. Without them, investors would receive an official picture of a company's finances just once every six months — a gap long enough for serious problems like fraud, failed product launches, ballooning debt, and lawsuits to develop; this would impact trust.
The extended gap between filings gives bad actors a much larger window to conceal problems. Fraud, financial deterioration, and material risks could go undetected for months longer than under the current system.
The compliance cost burden cited in support of this rule assumes a world of manual accounting, physical filings, and costly reconciliation processes — a world that no longer exists for the vast majority of public companies. The heavy lifting — auditing, internal controls, financial statement

preparation — happens on a rolling basis regardless of reporting frequency.
With less frequent public disclosures, corporate insiders will still have access to real-time financials, while retail investors are left in the dark longer — widening the information gap between ordinary shareholders and company management. As an investor, I already resent the corruption and manipulation that exists.
In conclusion, why remove transparency if you've nothing to hide? The trajectory of modern capital markets is toward greater transparency and higher frequency disclosure, making this proposal a step in the opposite direction.
In short, it seems this rule primarily benefits companies at the expense of investor protection, with the cost savings overstated and the risks to market integrity significant.
Please keep quarterly reports.
Sincerely,
W. Iverson

Wendy Krauss — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Wendy Krauss Affiliation: Jun. 19, 2026 Lower returns and lower valuations- no thanks! I'm a retired nurse in Washington state and need money to live.

Wendy Krauss

Wendy McNally — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Wendy McNally Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please keep the current qtr reporting

Wendy Somerville — Jun 19, 2026
Subject: S7-2026-15 Comments From: Wendy Somerville Affiliation: Jun. 19, 2026 Crash markets,as many investors withdrawal from markets due to this change,QUARTERLY REPORTING OF COMPANY HEALTH IS GOOD FOR INVESTORS,Bi-annually is good for keeping investors in dark about companies health-MASSIVE PULL OUT OF MARKET WILL RESULT,BETTER TO CRASH DOLLAR AND DESTROY AMERICANS,Gratis Trump/Russia

Sent from my iPhone

Wendy W Haag — Jun 19, 2026
Subject: S7-2026-15 Comments From: Wendy W Haag Affiliation: Jun. 19, 2026 I need and want quarterly reports. If any changes were to be made, the number of reports should be increased. Monthly? 6 times/year? Changes are happening rapidly these days.
Wendy Haag
Janesville WI
Sent from my iPhone

Whitney Perkins — Jun 19, 2026
Subject: S7-2026-15 Comments From: Whitney Perkins Affiliation: Jun. 19, 2026 QUARTERLY. PERIOD!

W. Perkins

Sent from my iPhone

Will Allen — Jun 19, 2026
Subject: S7-2026-15 From: Will Allen Affiliation: Jun. 19, 2026 Keep the quarterly reporting! W.D. Allen retired Georgia Power Manager, Cartersville Ga. Most of my associates also believe that cutting these reports in half would be detrimental and cause more uninformed decisions resulting in potential loss. The reason to require quarterly reporting may not be exactly the same today but, it still has a solid long lasting impact and should continue.

Will Rosselle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Will Rosselle Affiliation: Jun. 19, 2026 Stop the corruption dont make it easier!!!!

Regards, Will

Sent from my iPhone

Willa Strupat — Jun 19, 2026
Subject: S7-2026-15 From: Willa Strupat Affiliation: Jun. 19, 2026 The only way to keep things up and up is quarterly reporting. I worked for two companies that faked their numbers from the start WorldCom and Bear Stearns. Don’t let the crooks win. Don’t take away what was taken before!!!!

Do not allow corporations to hide their losses and wins that hurts stockholders and employees.

Sent from Gmail Mobile

William — Jun 19, 2026
Subject: S7-2026-15 From: William Affiliation: Jun. 19, 2026 Leave it alone! There is no reason to scuttle this ruĺe.

William E. Quinn, Executive Director, Ohio Association of Professional Fire Fighters 457 Plan — Jun 19, 2026
Ohio Association of Professional Fire Fighters
by firefighters – for firefighters
Submitted via SEC Comment Portal
June 19, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-1090
RE: Comments on Proposed Rule and Form Amendments: Optional Semiannual Reporting for Public Companies (File No. S7-2026-15)
Dear Ms. Countryman,
I am writing to as the Executive Director for the Ohio Association of Professional Fire Fighters Deferred Compensation 457(b) Plan. On behalf of the 14,000+ firefighters, paramedics and rescue professionals in Ohio, I'd like to express our strong opposition to the Securities and Exchange Commission's (the "Commission" or "SEC") proposed rule and form amendments that would permit public companies to voluntarily opt out of traditional quarterly reporting on Form 10-Q in favor of a semiannual framework via the proposed Form 10-S.
While I appreciate the Commission's desire to reduce regulatory burdens and inject flexibility for small or unique issuers, a six-month reporting gap introduces severe information asymmetry into the public capital markets. In particular, this shift undermines the foundational fiduciary responsibilities of plan sponsors, trustees, and advisors managing governmental defined contribution structures—such as the Ohio Association of Professional Fire Fighters (OAPFF) Deferred Compensation 457 Plan—who rely on consistent, reliable data to perform continuous due diligence for public servants and their beneficiaries.
I urge the Commission to reject the proposal based on the following critical points:
1. Severe Impairment of Fiduciary Due Diligence and Monitoring
Governmental 457(b) plans operate to protect the retirement assets of public safety professionals who dedicate their careers to serving the public. The fiduciaries and investment advisors of the OAPFF 457 Plan have a strict duty to perform rigorous, ongoing due diligence reviews of the plan's investment line-up.
• Under a quarterly reporting regime, advisors can monitor emerging warning signs within underlying mutual funds or collective trusts—such as deteriorating corporate balance sheets, structural revenue declines, margin compression, or rising debt levels—and take corrective action.
• In a fast-moving macroeconomic environment, six months is an eternity. Waiting half a year for verified, reviewed financial statements effectively blinds plan fiduciaries. It forces them to make asset-allocation and fund-retention decisions based on stale information or unverified public rumors, increasing risk for participants.
2. Disproportionate Impact on Public Servants and Beneficiaries
Unlike institutional hedge funds or high-frequency traders, the participants in the OAPFF 457 Plan—firefighters, paramedics, and their beneficiaries—are long-term retail investors utilizing defined contribution vehicles to build a secure retirement. They do not have access to costly alternative data streams or direct corporate access. They rely entirely on the democratic democratization of information provided by mandatory SEC disclosures. By allowing companies to skip Form 10-Q, the SEC effectively treats public safety professionals as second-class market participants, exposing their hard-earned deferred compensation to sudden, unmitigated market shocks.

3. Proliferation of "Blind Spots" and Delayed Problem Identification
Corporate mismanagement, shifts in competitive landscapes, and financial stress rarely align with a six-month calendar. Historically, quarterly reporting has functioned as an early-warning system that allows the market to correct incrementally. If companies elect semiannual reporting, material weaknesses in internal controls or negative financial trends could remain concealed for up to 180 days. For defined contribution plans holding these equities, this increases the probability of catastrophic "gap-down" pricing events when a company finally discloses six months of accumulated bad news.
4. The Illusion of Cost Savings vs. Increased Cost of Capital
Proponents of the rule argue it will mitigate "managerial short-termism" and cut administrative compliance costs. However, institutional investors and underwriter networks will likely demand private disclosures or continue to favor companies maintaining a quarterly cadence. Companies electing Form 10-S may find themselves penalized with higher borrowing costs and depressed valuations due to a lack of transparency. Ultimately, the cost of this "flexibility" will be borne by investors, including the public retirement plans that anchor the stability of our capital markets.
Conclusion
For over 50 years, mandatory quarterly interim reporting has been the bedrock of trust in the U.S. financial system. Dismantling this framework in favor of semiannual optionality erodes the transparency required for institutional due diligence and jeopardizes the retirement security of public employees like Ohio's professional firefighters.
I strongly encourage the Commission to withdraw this proposal and maintain the robust, quarterly disclosure framework that ensures a fair and orderly market for all.
Sincerely,
William E. Quinn Jr.
Executive Director
Ohio Association of Professional Fire Fighters
Deferred Compensation Plan
140 E. Town St., Suite 1225
Columbus, OH 43215
Ph: 614.488.9920

William A Alexander, MD Retired Chief Medical Officer and Associate Professor of Anesthesiology — Jun 19, 2026
Subject: File No. S7-2026-15 From: William A Alexander, MD I am a retired C-suite physician (CMO) and investor. Reduced reporting will greatly impact corporate accountability and induce market distortions that will threaten the savings of millions of IRA and pension holders. Having served as a corporate officer, I can tell you that regular reporting induced accounting discipline and transparency that is critical for investor confidence. Please DO NOT implement this rule.

William Amenta — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Amenta Affiliation: Jun. 19, 2026 To the Securities Exchange Commission-
As an investor with constant market contact and ongoing exposure, I find this idea of lowered visibility appaling and dangerous. You cannot expect a healthy market to come out of this. Lowering visibility and transparency for investors across the board is a huge mistake. You cannot reasonably expect capital to make good choices in such an environment.

Best,

William Amenta

William Bower — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Bower Affiliation: Jun. 19, 2026 Seems to me that this is tantamount to allowing insider trading. It's unfair and undemocratic.

William Bower
90712

William Braden — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Braden Affiliation: Jun. 19, 2026 My name is William Braden, I'm still working part-time jobs in Cincinnati and I'm relying on the SEC to not allow biannual reporting. I need to be able to trust the companies that I invest in for my future retirement. Biannual reporting would only harm the security of the Wall Street. This makes it easier for insider traders to have access to a company's financial information and lengthens the time that they have to give it publicly. Please understand that the benefits of a quarterly system massively outweigh the detriments of the proposed biannual one.

- William Braden

William Caro — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Caro Affiliation: Jun. 19, 2026 My opinion on quarterly reporting are if it ain’t broke don’t fix it! Don’t even think about it! My wife and had a mom and pop barber/ beauty shop for over 25 years. We are now semi retired and have an inheritance coming that has multiple CDs that I renew before they’re ready to mature. That monthly income would help us to survive. Between the cuts already made by Trump to Medicare and what he wants to cut from Social Security are insane. Typical for him. We’ve paid into those to programs for over 100 years combined. And now this government wants to take everything we’ve done away. Not acceptable in a Democracy as great as the United States was before Trump. My name is William Caro, my Wife is named Candace Caro. We were owners and operated our own business for decades and we have worked hard all of our lives and don’t want to give everything we’ve earned to trump and his cronies. Hands OFF!
William and Candace Caro

Sent from my iPhone

William Carter — Jun 19, 2026
Subject: S7-2026-15 From: William Carter Affiliation: Jun. 19, 2026 Do not make this change! It needs to remain as it is today --- quarterly!!

William Clay — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Clay Affiliation: Jun. 19, 2026 Dropping quarterly reporting reduces transparency, creates opportunities for fraud, and harms investors. This is a bad idea. Retail investors get hurt with this proposal. Please don’t do this.
Fraud is a much bigger problem now than ever before. Investors need accurate and timely reporting. The SEC should protect all investors, big and small. Timely reporting helps fight fraud.

Bill Clay
Mobile 404-229-8508

William Cole — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: William Cole Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Quarterly reporting isn't even enough. Any less frequent reporting would be terrible for the American people.

William Coutu — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Coutu Affiliation: Jun. 19, 2026 Keep the Quarterly reports coming in !!!!!!

Get Outlook for iOS

William Dickinson — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Dickinson Affiliation: Jun. 19, 2026 Anyy politicians who backs the grand scheme should be ridden out of D C. ON THE HORSE that they rod in on.

William Dickinson — Jun 19, 2026
Subject: S7-2026-15 From: William Dickinson Affiliation: Jun. 19, 2026 Of the SEC allows quarterly reporting then they and the CEOs should be put in jail. Big business steal enought from the tax paying now in price gouging and paying off the poloticans so that they can get reelected.

William Dickinson — Jun 19, 2026
Subject: S7-2026-15 From: William Dickinson Affiliation: Jun. 19, 2026 Of the SEC allows quarterly reporting then they and the CEOs should be put in jail. Big business steal enought from the tax paying now in price gouging and paying off the poloticans so that they can get reelected. After the great money laundering ad drug sales. I say throw them out do not re elect them.

William Eshelman — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Eshelman Affiliation: Jun. 19, 2026 No acceptable

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William Farrell — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Farrell Affiliation: Jun. 19, 2026 Windows should be as transparent and frequent as your bank account in this day and age. The technology is there.

Sent from my iPad

WILLIAM FETTIG — Jun 19, 2026
Subject: S7-2026-15 From: WILLIAM FETTIG Affiliation: Jun. 19, 2026 Quarterly reports help to reduce the opportunity for fraud and increases my opportunity to make good judgments about potential investments. The laws as is help us avoid another Enron and need to stay in place.

Sent from my iPhone

William H — Jun 19, 2026
Subject: File No. S7-2026-15 From: William H As a retail investor, quarterly reporting is the closest I will probably ever get to understanding management teams and the internals of companies that I am an owner of. It isn't the job of the SEC to govern how management teams should think (long or short term). Rather it's the job of the board and shareholders, to align incentives and put money with management teams who are long term thinkers. And the only way for investors to identify that, is an open flow of information between management and shareholders. Short term thinking will become easier to hide with less reporting because at the end of the day, the problem is almost always with incentives not reporting.

William H Murray — Jun 19, 2026
Subject: File No. S7-2026-15 From: William H Murray Individual investors are already at a disadvantage in the country's investing industry, compared to institutional investors. The changes introduced by S7-2026-15 would only further tilt the table in favor of deep-pocketed players. Please do not permit a reduction in the frequency of releases of public company information to America's individual investors.

WILLIAM HITRON — Jun 19, 2026
Subject: Comment on S7-2026-15 From: WILLIAM HITRON Affiliation: Jun. 19, 2026 As a retired financial advisor of 41 years I urge you to not change public company earnings reports to semi annual from quarterly.
Transparency is critical to making good investment decisions.
Less information about company performance from my point of view will create bigger price swings and possibly bigger losses thus reduce confidence in equity and debt investing in the public markets.
Sincerely,

William S Hitron
Estero, Florida.

Sent from my iPhone

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william Janssen — Jun 19, 2026
Subject: S7-2026-15 From: william Janssen Affiliation: Jun. 19, 2026 This if I acted will lead to more stock fraud cases plain and simple ,do not allow this to happen .

William Klein — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Klein Affiliation: Jun. 19, 2026 I rely on quarterly reporting to select the companies that I invest in. Please do not allow companies to eliminate quarterly reporting and go to half year reporting.

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william lentz — Jun 19, 2026
Subject: S7-2026-15 Comments From: william lentz Affiliation: Jun. 19, 2026 Keep quarterly filing!!!!!

Sincerely,
William Lentz

William Lofton — Jun 19, 2026
Subject: S7-2026-15 From: William Lofton Affiliation: Jun. 19, 2026 William Lofton professional Photographer, Toccoa Georgia,
Do not lower quarterly reporting

http://www.williamlofton.com/

William McLemore — Jun 19, 2026
Subject: File No. S7-2026-15 From: William McLemore Quarterly reporting protects individual investors by shortening the information gap between insiders and ordinary shareholders. The short-term diagnosis doesn't justify this remedy. The companies most likely to opt out are the ones where oversight matters most. This proposal moves away from a more level playing field.

William Mitman — Jun 19, 2026
Subject: S7-2026-15 From: William Mitman Affiliation: Jun. 19, 2026 Investors justifiably rely on quarterly financial reporting currently required by the SEC. Quarterly reporting helps keeps companies and their executives honest. Changing the rules to require only semi-annual reporting would have a detrimental effect on investors deciding where to put or keep,their money. DON’T

CHANGE THE RULE!

Cathy A Wilson

Sent from my iPad

William Neiman — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: William Neiman Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
As if it weren't easy and unfair enough for insiders to cheat as is, if this is the ulterior motive you will not say aloud then you are pathetic. If not then you are a fool if you truely care about transparency in the American economy. The only way I could accept this is banning government workers from trading since they make six figures anyway.

William Peterson — Jun 19, 2026
Subject: S7-2026-15 From: William Peterson Affiliation: Jun. 19, 2026 Quarterly reporting is a good idea, as is severe punishment for lying in those reports. My name is William A. Peterson, I am unemployed (Retired and Disabled), and I live in Elk Grove Village, IL. This is important to me, and to everyone else, because far too many Corporate Executives look at their Job solely as a Piggy Bank for themselves, and at what happens to their employees as a result of their decisions not at all. ..

William Scott — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Scott Affiliation: Jun. 19, 2026 William Triplett, Florist - It's difficult to buy food and gas at times, and when I try to invest what little money I have - greedy rich people in charge just want to take it from me. No wonder we have no middle class.

William Spaeth — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Spaeth Affiliation: Jun. 19, 2026 Keep it the way it is. Because lets keep it upfront.

William Spaeth, Instructor

William Stokey — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Stokey Affiliation: Jun. 19, 2026 It was made quarterly for a reason. Let’s keep it that way

Sent from my iPhone

William Tareila — Jun 19, 2026

Subject: S7-2026-15 Comments From: William Tareila Affiliation: Jun. 19, 2026 It should be quarterly.

Sent from my iPad

William Thomas — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Thomas Affiliation: Jun. 19, 2026 Publicly traded companies should be transparent as possible to all it's owners. With the advent of automation and data management this will be less and less a burden.

William Townsend — Jun 19, 2026
Subject: S7-2026-15 Comment From: William Townsend Affiliation: Jun. 19, 2026 We need to keep the quarterly earnings update for all companies on the SEC so we can help prevent another ENRON disaster and protect all investors as best we can.

William Verdi — Jun 19, 2026
Subject: S7-2026-15 Comments From: William Verdi Affiliation: Jun. 19, 2026 Bad idea. Destroys confidence in financial system which people have equated with the economy

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William W. Phipps — Jun 19, 2026
Subject: S7-2026-15 Comment From: William W. Phipps Affiliation: Jun. 19, 2026 Retain quarterly reporting, it makes no sense to allow longer and keep investors in the dark concerning their investments!

Sent from my iPhone

William Zook — Jun 19, 2026
Subject: S7-2026-15 Comments From: William Zook Affiliation: Jun. 19, 2026 We need the quarterly reports so as to have clarity in the investments

Sent from my iPhone

Willow Sauermilch — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Willow Sauermilch Affiliation: Jun. 19, 2026 America already tried semi-annual reporting.
Investors paid the price.
Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.

Winnie Darphin-Bacqué — Jun 19, 2026
Subject: S7-2026-15 Comment From: Winnie Darphin-Bacqué Affiliation: Jun. 19, 2026 NO to very bad idea of lessening oversight protection

YES to quarterly reporting!

Winnie Darphin-Bacqué

Winona Kim — Jun 19, 2026
Subject: S7-2026-15 Comment From: Winona Kim Affiliation: Jun. 19, 2026 Why change a system that's been working all along? No individual, company or organization should be allowed to "go dark." That isn't how our Democracy works and thrives. STOP THIS!!!!

Sent from my iPhone

Winslow Dennis — Jun 19, 2026
Subject: S7-2026-15 Comments From: Winslow Dennis Affiliation: Jun. 19, 2026 Please do not cease the quarterly reporting requirement for companies to shareholders. This is how I evaluate the companies in my portfolio. 6 month reporting allows for companies to hide requisite information from public disclosure for too long.

Winters Nichelle — Jun 19, 2026
Subject: S7-2026-15 Comments From: Winters Nichelle Affiliation: Jun. 19, 2026 SEC,
I am submitting comment regarding quarterly reporting.
This reporting should be monthly, not quarterly. With all the fraud, theft, exploitation, and cooking of books that corporations currently get away with, we need monthly reporting. To be Frank, quarterly reporting is the least you can do. We need to rein this in.

Chelle Winters
Contract Analyst

Sent from my iPhone

Wm. Snider — Jun 19, 2026
Subject: S7-2026-15 From: Wm. Snider Affiliation: Jun. 19, 2026 Only by accountability laws in place being enforced are the peoples investment funds protected.

Women In Media — Jun 19, 2026
Subject: S7-2026-15 From: Women In Media Affiliation: Jun. 19, 2026 I use quarterly reports to invest. Without them, I'm flying blind for months. Please do not change the schedule!

With warm regards,

Tema L. Staig
Executive Director
LA, CA, USA

Wyatt Shaw — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Wyatt Shaw Affiliation: Jun. 19, 2026 Must keep quarterly reports!

Sent from my iPhone

X Lu — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: X Lu Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This is harmful to retail investors and predatory. If you allow something like this we will not continue to participate and will be very selective in our retirement accounts.

Xfinity — Jun 19, 2026
Subject: S7-2026-15 Comment From: Xfinity Affiliation: Jun. 19, 2026 As a senior investor from the lower middle class, less data means higher risk and we simply do not have time to recoup the losses to our nest eggs!

Sent from my iPad

Xfinity — Jun 19, 2026
Subject: S7-2026-15 Comment From: Xfinity Affiliation: Jun. 19, 2026 As a senior investor from the lower middle class, less data means higher risk and we simply do not have time to recoup the losses to our nest eggs! Tim Ogle, Retired from the State of Florida

Sent from my iPad

Yahoo — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yahoo Affiliation: Jun. 19, 2026 Don’t we have enough fraud/waste/abuse to contend with at this point? Why open a wide door to more opportunity?!?

Yahoo — Jun 19, 2026
Subject: S7-2026-15 Comments From: Yahoo Affiliation: Jun. 19, 2026 I would like quarterly reporting to remain mandatory. I work in finance for a publicly traded company and I have seen firsthand how quarterly reporting positively affects company behavior. Knowing that an issue will become visible at the upcoming quarter-end spurs action to deal with the issue. Companies, like people, behave better when they're being watched. Thank you.

Yahoo Mail — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yahoo Mail Affiliation: Jun. 19, 2026 Too many dishonest people! J Keep it like it is-4X per year!

Yaseng Yann — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yaseng Yann Affiliation: Jun. 19, 2026 Transparent, timely Quarterly Reporting is a MUST.

Please do not whittle away retail investors' access to quarterly reporting.

To health-wealth,
Yaseng Yann
Westminster, CA

Yeva Minette — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yeva Minette Affiliation: Jun. 19, 2026 Investors should be aware sooner not later of what is occurring.

Yol Swan — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yol Swan Affiliation: Jun. 19, 2026 I am a senior citizen from NC, and I urge you to keep quarterly reports. We need more information and transparency, not less, when it comes to our investments, to make decisions. In addition, delaying the reports could open the door to insider trading behind doors, with less oversight. Please keep records quarterly; there's no need to fix something that isn't broken.

Thank you.

Yol Swan
Weaverville, NC 28787

Yue-Fun Chuang — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Yue-Fun Chuang Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
The traditional quarterly reports are vital in giving retail investors crucial information in making right decision regarding investing in the market. When retail investors do well in the market, it will result in an overall healthy economy. Without these vital reports, the economy in this country will for sure fail. And with it, social unrest will likely to follow. So please continue to make the quarterly reports available to the public for the sake of a healthy and prosperous country.

Yusuf abdullah — Jun 19, 2026
Subject: File No. S7-2026-15 From: Yusuf abdullah Keep disclosures quarterly. Transparency is essential for investor confidence. Don't weaken the disclosure system.

Yvette Glover — Jun 19, 2026
Subject: S7-2026-15 Comment From: Yvette Glover Affiliation: Jun. 19, 2026 We need to be informed at all times on what is going on with the companies we are invested in not cut out for 6 months. It will not be tolerated.

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yvette hill — Jun 19, 2026
Subject: S7-2026-15 From: yvette hill Affiliation: Jun. 19, 2026 The report must be made quarterly to keep the CEO's as honest as they are going to be. They still commit crimes throughout the quarter but they must be careful as to how much they steal so
that it's not that noticeable, if you go longer without reporting the theft will increase and it will be harder to track

Yahoo Mail: Search, Organize, Conquer

Yvonne Gooldy — Jun 19, 2026
Subject: S7-2026-15 Comments From: Yvonne Gooldy Affiliation: Jun. 19, 2026 Accountability is appropriate now more than ever.

Yvonne Gooldy
941.961.5352

Yvonne Maisonette — Jun 19, 2026

Subject: S7-2026-15 Comment From: Yvonne Maisonette Affiliation: Jun. 19, 2026 Keep reporting!! It’s time to split up all these monopolies AGAIN!!

Sent from my iPhone

Yvonne Puening — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Yvonne Puening Affiliation: Jun. 19, 2026 Why would we want to go back to something that again would hurt the regular people. It's a proven fact that it is more profitable quarterly not semi-annually. Don't vote to change it.

Yvonne Puening, Independence, Ohio

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yvonne37 — Jun 19, 2026
Subject: S7-2026-15 From: yvonne37 Affiliation: Jun. 19, 2026 As an octogenarian investor, I want to see results regularly. Things change too fast these days!

Zach North — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zach North Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: Open and transparency encourages increased investing which stabilizes both the stock market and the economy. Less available information will cause more fear and speculation, driving markets down and disenfranchising engagement.

Zachary Barber — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Barber Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
This proposal is terrible for main street retail investors because the market moves nonstop 24/5(minus trading holidays obviously) now, and the crypto markets are 24/7/365 which all means that so much can happen within a 6 month period. A company can go from healthy to borrowing money hand over fist just to stay afloat in that amount of time.
We've also just basically re-legalized day trading for people who aren't necessarily qualified to be doing that, which I'm in favor of, because in general, I support people being able to make whatever questionable decisions they want to with their own money, so long as they don't hurt others. But it needs to be kept in check to an extent.
Furthermore, insider trading is now basically ignored. A lot of retail traders think it's ok, because it let's them copy (some)trades made by people they believe in(later and at a higher price.) But it doesn't tell us about things like their investments into private equity, crypto, or responsibilities around things like options and/or futures etc.
Quarterly earnings reports are key to understanding a businesses health, and they need to stay quarterly.
Making them twice yearly would also discourage a lot of companies from paying out quarterly dividends. Some businesses might use this as a tool to weed out less valued retail investors, as wealthier investors care less about *when* they receive their dividend payouts, as long as the numbers add up at the end of the year. For all they care, let dividend payments be every other

quarter, or yearly.
But for those of us who rely on dividends and growth, it would be disastrous. We can't afford well connected financial advisors who can tell us months before the pack that a given company is bleeding cash. We rely on those quarterly earnings reports...

Zachary Davis — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Davis Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission: this rule would be bad for investors by giving us less information.

Zachary King — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zachary King Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Do not change the rules for company quarterly reporting. Bi annual reporting is not enough for investment accounts to react positive or negative news. Keep quarter reporting so our stock market continues to be the envy of the world!!

Zenaida Blum — Jun 19, 2026
Subject: Comment on S7-2026-15 From: Zenaida Blum Affiliation: Jun. 19, 2026 Do not set us back. Transparency is critical. Reporting financials quarterly should remain. Thank you

Zeny

ZENDA DOUGLAS — Jun 19, 2026
Subject: S7-2026-15 Comment From: ZENDA DOUGLAS Affiliation: Jun. 19, 2026 This is another oligarchical power grab. Longer periods of behind-the-scene dealings and time to prepare for insider trading. Very corrupt. Totally unfair.

Zenda Douglas

Zoe Friedberg — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zoe Friedberg Affiliation: Jun. 19, 2026 To the Securities and Exchange Commission:
Please do not take away quarterly information from investors as it helps me make informed decisions about my investing!
Sincerely,
Zoe Friedberg

Zola de FIRMIAN — Jun 19, 2026
Subject: My view on Rule S7-2026-15 From: Zola de FIRMIAN Affiliation: Jun. 19, 2026 To the

Securities and Exchange Commission:
Quarterly reporting is crucial for my business and this country's business.
DO NOT DROP quarterly reporting requirements.

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zoobok — Jun 19, 2026
Subject: S7-2026-15 Comments From: zoobok Affiliation: Jun. 19, 2026 Maintain current standards. Too many frauds out there.

Sent from my iPhone

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zubda khokhar — Jun 19, 2026
Subject: S7-2026-15 Comment From: zubda khokhar Affiliation: Jun. 19, 2026 This needs to stay quarterly!- Zubda

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ACP Sharon D. Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: ACP Sharon D. Jones Affiliation: Jun. 18, 2026 Absolutely not -- NO! Keep quarterly!

Anila Cobo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anila Cobo Affiliation: Jun. 18, 2026 To SEC,

I am against changes to current legislation to allow publicly traded companies to switch from quarterly to bi-annual reporting schedule. This will make me want to stop investing in the stock market.

Sincerely,
Anila Cobo

Sent from my Verizon, Samsung Galaxy smartphone
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Brenda Doherty — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Brenda Doherty Affiliation: Jun. 18, 2026 As retail investors, we are already investing using limited information. In terms of data, quarterly reports are important and provide important health indicators of businesses that are used when evaluating whether or not to buy/sell. When you consider the sophisticated financial reporting systems that all publicly listed companies already have in place, and combine those with new AI tools for streamlining processes, continuing with quarterly reporting should not even be a question. Frankly, I'm not sure why this is even up for discussion. On any given day, the CEO's and CFO's of these companies can ask their finance teams to "run current numbers", and while they aren't the detailed reports provided in the quarterly reports they are the numbers used to build them. It's not like this is an exercise that these finance teams have to go through to start from scratch. I, for one, will not feel comfortable, making considerable investments in lesser known, less established companies if they do not provide quarterly reports. And, I'm hoping, that since this is optional, that the more established (i.e., Amazon, Apple, Coca-Cola, Chevron, Tesla, Bank of America, and the like) will continue to deliver quarterly reports because their investors want them.

Brenda Doherty
New York

Brenda Doherty
Executive Assistant to Greg Arovas, P.C.

KIRKLAND & ELLIS LLP
601 Lexington Avenue, New York, NY 10022
T +1 212 909 3295 M +1 347 216 5393
F +1 212 446 4900
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brenda.doherty@kirkland.com

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BSN Davor Atles RN — Jun 18, 2026
Subject: S7-2026-15 Comment From: BSN Davor Atles RN Affiliation: Jun. 18, 2026 Stop changing things to make things easier for corporations to obscure their activities

Davor Atles BSN, RN

Chris Covault — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Covault Affiliation: Jun. 18, 2026 We need more transparency, not less. Keep these quarterly.

Sent from my iPhone

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Curtis L Fulton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Curtis L Fulton Affiliation: Jun. 18, 2026 Please do not change this to semi annual if anything it should be changed to be more often every month

Best regards,
Curtis Fulton
District Service Manager - South
Pronoun: He / Him
Curtis.Fulton@leica-microsystems.com
Cell: 650-515-9240

Leica Microsystems, Inc.
10 Parkway North I Deerfield, IL 60015 (USA
Service Phone: 800.248.0223
Service Email: lms.sa@leica-microsystems.com
Service Website: https://www.leica-microsystems.com/service/

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Elizabeth Klinke — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Klinke Affiliation: Jun. 18, 2026 Elizabeth Klinke, pediatrician, State College, PA. Single parent of 3. Grad school, residency, student loans, volunteering both in the US and abroad, and working for the Public Health Service getting paid 50% below market means I was not able to start saving for retirement until recently. I need every $ I can save. I still have 3 teens to put through college despite student loan caps?! Quarterly report needs to stay! Sincerely, Dr Klinke

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Emilia David — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emilia David Affiliation: Jun. 18, 2026 Please keep quarterly reports. Emilia David
Physician
Alton, IL 62002
T: 618-463-0649
edavid@SIHF.ORG

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Finlay Christopher Gaskins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Finlay Christopher Gaskins Affiliation: Jun. 18, 2026 Finlay Gaskins - Unemployed (Shocker)

Graduated in 2026 and seeing the largest wealth transfer in history while experiencing unprecedented amounts of negative economic forces is less than a warm welcoming into the labor market. Do not take away more from us.

Georgia J Hines — Jun 18, 2026
Subject: S7-2026-15 Comment From: Georgia J Hines Affiliation: Jun. 18, 2026 Keep quarterly reports!

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Jayne Wellman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jayne Wellman Affiliation: Jun. 18, 2026 As someone who plans to retire within 15 years, returning to this broken rule will only decimate my retirement savings, reduce disposable income in retirement for millions, and increase reliance on federal programs to survive. Turning back the rules on this is wrongheaded and uneducated.

Please excuse any errors. This message was sent from a device with a really small keyboard.

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Jim David — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim David Affiliation: Jun. 18, 2026 Keep reporting profits quarterly

Sent from my iPhone

Lauren L Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lauren L Young Affiliation: Jun. 18, 2026 In the current political and economic environment, we need businesses to be transparent more than ever. Businesses are accountable to stakeholders and they are accountable to the general public, and a healthy degree of regulation ensures this. Quarterly reporting bolsters this accountability, and businesses should not be allowed to shirk their responsibility here.

Lauren Young

Leisa Abraham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leisa Abraham Affiliation: Jun. 18, 2026 Keep the reporting quarterly is there anything else to say stop giving big money all the rights keep it fair.

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Lynda S (lsw6y) White — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynda S (lsw6y) White Affiliation: Jun. 18, 2026 Reducing the number of corporate reports is disgusting! A return not only to 2008/9 but to the Gilded Age and Robber Barons. Right now we desperately need trust busting, not gifts to corporations. Please retain quarterly reporting.
Lynda S. White
Retired
University of Virginia

MELISSA LYNCH — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MELISSA LYNCH Affiliation: Jun. 18, 2026 Keep the quarterly reporting standard
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Peter Clowes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peter Clowes Affiliation: Jun. 18, 2026 Quarterly reporting is essential to trust in the markets. It is a fact check against hearsay without that factcheck opinion and marketing will control the markets

Best.

Pete Clowes
Systems Administrator
UCLA Division of Graduate Education

!rene Marchionni — Jun 18, 2026
Subject: S7-2026-15 Comment From: !rene Marchionni Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY

(null) (null) — Jun 18, 2026
Subject: Comment on S7-2026-15 From: (null) (null) Affiliation: Jun. 18, 2026 This is a silly and dangerous idea intended to steal from investors, such as myself, and reward poorly performing and criminal enterprises. The reporting needs to remain, at least, quarterly, with more oversight.

Sent from my iPhone

119freewill — Jun 18, 2026
Subject: S7-2026-15 Comment From: 119freewill Affiliation: Jun. 18, 2026 Enough of hiding behind the vail of no disclosure!!!
FULL DISCLOSURE, IS THE ONLY ACCEPTABLE MEANS!!!

(c)
Clifford-Charles;Abramson
1977

Sent from Proton Mail for Android.

4marrs — Jun 18, 2026
Subject: SEC - KEEP QUARTERLY REPORTING From: 4marrs Affiliation: Jun. 18, 2026 Jamie Marrs
Investor
Allowing this change would upset the normal cycle for many investors. It should be the motivation for CEO's and government officials. It keeps the economy moving. It keeps the investment community functioning. There are four times that the citizen investor gets to really see what is going on in companies, good and bad. I see no upside to only giving the reports semi-annually. Keep the quarterly reports, keep the integrity of the current system!

A B — Jun 18, 2026
Subject: S7-2026-15 Comment From: A B Affiliation: Jun. 18, 2026 Keep as is! Don't add more alge to the swamp

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A Chase — Jun 18, 2026
Subject: S7-2026-15 Comment From: A Chase Affiliation: Jun. 18, 2026 Why, is my comment. This is my money. I have the right to see reports quarterly. Is the ultimate goal to take our money and prevent us from being able to do with it as we want? We should be able to track it as we want!

A G — Jun 18, 2026
Subject: S7-2026-15 From: A G Affiliation: Jun. 18, 2026 Hell No! These people need more accountability how about monthly! That way they don't have time to cover up their corruption!

Andi

A'lice Madsen — Jun 18, 2026
Subject: S7-2026-15 Comment From: A'lice Madsen Affiliation: Jun. 18, 2026 Keep it the same. Accountability is of the utmost importance!

Aaron Boule — Jun 18, 2026
Subject: S7-2026-15 Comment From: Aaron Boule Affiliation: Jun. 18, 2026 Aaron Boule. Service advisor. More data is always better. Transparency is better for consumers. I want what’s best for the consumer. Don’t hide data!

Sent from my iPhone

Aaron Brown — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Aaron Brown Affiliation: Jun. 18, 2026 This is already so dangerous because we have these massive companies launching with no revenue. You're going to hide that from the layman for an additional 3-month period that's **** convenient

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Aaron Dennis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Aaron Dennis Affiliation: Jun. 18, 2026 Why does the US Government unilaterally and unequivocally shaft the working man at every turn, every time, regardless of who is in charge, at every opportunity? It’s as if your sole purpose is to ensure financial hardship onto 99% of Americans and financial successes onto the remaining 1%. It’s almost as if there’s a little club, and the majority of us aren’t in it. It genuinely seems like whenever a decision is made at the government level that could make things more reasonable, balanced, or fair to the working man, the decision is made instead to work against him; much to the benefit of the capitalist or the “insider”. Investing is one of the few paths to wealth that a working person has left in this country. I would appeal to your humanity, but I know you have none. I would appeal to your reason, but your entire purpose is to keep rich men rich as the peasantry in their place. Millions of us working men who can no longer afford homes despite working better jobs and longer hours than their fathers and grandfathers have seen the patterns of decision making at the federal level and we have had enough: stop making things worse for the worker.

Aaron Hayes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Hayes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital information from the public its important that we have transparency and the ability to protect our investment it im losing money i want to know emedeatly to move it and protect myself from losses when companies are not being responsible!!!

Aaron Holman — Jun 18, 2026
Subject: S7-2026-15 From: Aaron Holman Affiliation: Jun. 18, 2026 Aaron Holman, IT Manager, Dallas, TX

We need more corporate accountability, not less. These guys prove time and time again that they must be held accountable or will defraud the American people.

Aaron Ruiz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Ruiz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Every avenue of accountability is being stripped away from those with no power for those that do. Do not let this be another instance of it.
Fair and open reporting is the only way that average people like myself can make informed decisions.

Abbe Kuhn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Abbe Kuhn Affiliation: Jun. 18, 2026 What more can you take from the American people? You all know this is a really BAD move to make. I beg you to reconsider, and keep the status quo. Americans are losing money every day from the policies of this incompetent ignorant narcissistic bloated pig we have to call President because of his inept and insane policies. He has stripped Americans of our way of life and continues to destroy our democracy and our nations standing in the world. DO NOT make this change and have the American people suffer even more to filter more money into the hands of filthy rich people who don’t need this policy at all!!
I beg you not to do this.
Rory McGillicudy
Retired

Sent from my iPhone

Abbigail Schermesser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Abbigail Schermesser Affiliation: Jun. 18, 2026 Keep quarter; ly reports!

Sent from my iPad

Abigail Hayes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Abigail Hayes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Leave things the way they are. Quarterly reports need to stay quarterly!!
the more corrupt the government gets the more they want to take away from the American people. This needs to stop.

Abigail Tylor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Abigail Tylor Affiliation: Jun. 18, 2026 Who would this new rule benefit? Certainly not ordinary investors! The SEC was designed to enforce laws against market manipulation after the Wall Street Crash of 1929. Allowing companies to hide pertinent information from stock buyers does the exact opposite of protecting against market manipulation. Today the law forces companies to surface all relevant information every quarter, including everything that goes wrong. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to the consumer (or their ETF) before the bad news tanks the stock. Additonally, every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Although the new rule says it would be optional, the reality is once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long. The SEC should continue to do its job and protect the market from manipulation by not making any changes to the quarterly reporting rule. Do NOT allow companies to choose to only report every six months!

Adam Morris — Jun 18, 2026
Subject: S7-2026-15 From: Adam Morris Affiliation: Jun. 18, 2026 Everyone should be held accountable for their actions. By everyone I mean EVERYONE.

Adeline Smith — Jun 18, 2026
Subject: S7-2026-15 From: Adeline Smith Affiliation: Jun. 18, 2026 We The People Want a more stable bar and make it quarterly for no one is above the law in business or personal lives.

ADMIN McClane — Jun 18, 2026
Subject: S7-2026-15 Comment From: ADMIN McClane Affiliation: Jun. 18, 2026 Quarterly reporting is critical to responsible investing

Sent from my iPhone

Adrian Jauregui — Jun 18, 2026

Subject: S7-2026-15 Comment From: Adrian Jauregui Affiliation: Jun. 18, 2026 We are in a captured state as it is with corporate America how much more do we have to take before fraud is the reason murder is necessary and the only way for justice?

Sent from my iPhone

Adrian Sauriol — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Adrian Sauriol Affiliation: Jun. 18, 2026 Hello,

I'm an electrical engineer from San Jose, CA.

Please do not allow companies to report their numbers only twice a year. Investors deserve to see where their money is.

Thank you,
Adrian Liaw

Adrienne Doherty — Jun 18, 2026
Subject: S7-2026-15 Comment From: Adrienne Doherty Affiliation: Jun. 18, 2026 Keep total transparency in quarterly reporting. Do not further corrupt the system.

"In the end, our society will be defined not only by what we create but by what we refuse to destroy.
John Sawhill (1936 - 2000)
former president and chief executive officer
The Nature Conservancy

Adrienne Jackson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Adrienne Jackson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Very simply what are you trying to hide ??

Adrienne Kimak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Adrienne Kimak Affiliation: Jun. 18, 2026 Quarterly reporting should be kept. I imagine it actually costs very little in terms of both money and effort. On the other hand, the lack of the information for a six month period can be very costly for members of the public who rely on it for their various reasons. Transparency is important. M.A. Kimak--just a member of the public.

Adrienne Smith — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Adrienne Smith Affiliation: Jun. 18, 2026 To the

Securities and Exchange Commission:
This is against capitalism. All of these companies already have accounting departments to do this. If they don't want to report quarterly, they shouldn't be allowed to be publicly traded. So let me get this straight, they want to use our money to operate, but operate in secret? Sounds like the way a drug cartel would operate. You all are really crazy. I guess you forgot the definition of capitalism and free trade.

Agmbfoto — Jun 18, 2026
Subject: S7-2026-15 Comment From: Agmbfoto Affiliation: Jun. 18, 2026 Transparency in our funds is critical and a quarterly report must be maintained.
KEEP the reports quarterly!!!! Keep transparency at its current level.

Sent from adrian martinez photography iPhone

Aimers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Aimers Affiliation: Jun. 18, 2026 Amy Barett
Retired
Quarterly reporting of results is imperative for us to manage our investments

Sent from my iPad

Al Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Al Anderson Affiliation: Jun. 18, 2026 That’s the dumbest thing I ever heard. Keep the quarterly reports.
Al Anderson

Al Carroll — Jun 18, 2026
Subject: S7-2026-15 Comment From: Al Carroll Affiliation: Jun. 18, 2026 This is an invitation to greater fraud and less transparency.
Dr. Alton Carroll
NOVA College District
Sterling, VA

Al Cavasin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Al Cavasin Affiliation: Jun. 18, 2026 We the people, need more accountability, not less! Keep accounting quarterly!!!

Al Cavasin
13997 Cornell Rd.
Concord, MI. 49237
(517) 740-2887
Chair, Exec Cmte, ISPLA
Past President, NCISS
Founder & Past President, MCSA
Past Board Member, MCPI
Member, WAD

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Please join me in Prayer each day for our military men and women who have sacrificed a part of their lives to make yours a little more secure. Pray also for the families who await their safe return.

Al Prime — Jun 18, 2026
Subject: S7-2026-15 Comment From: Al Prime Affiliation: Jun. 18, 2026 Isn't there enough drifting and fraud going on in this country? Why does everybody wanna cheat people steal for one percent of the nation who has all the money and they're trying to control the country and take everything they can away from the working man

Sent from my iPhone

Alaine — Jun 18, 2026
Subject: S7-2026-15 From: Alaine Affiliation: Jun. 18, 2026 CEO'S should always be held accountable. What are you doing here? We need to keep the 4 time a year in effect .

Sent from my iPhone

Alaine — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alaine Affiliation: Jun. 18, 2026 Leave the 3 month rule. It's not fair to the everyday person. A lot of people who desperately need this info to survive will lose everything. Do not let these companies go dark for 6 months at a time. It's not fair and certainly not the reason we put you in office. Stand up for us like you promised and fight this bull ****! We are getting screwed enough by our so called Gov. Spanburger. She needs to be taken out of office as well.

Sent from my iPhone

Alan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Affiliation: Jun. 18, 2026 We are retirees who depend on our IRAs to supplement our Social Security checks. That means we have to keep a close watch on both our expenses and investments. Quarterly reports of corporate performance are vital for us. Please DO NOT move to a longer time frame.

Alan Crudden
14736 Olive Hill Dr.
Austin, TX 78717
(512) 659-5857

Alan Beck — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Beck Affiliation: Jun. 18, 2026 YOU,the SEC,ALREADY ALLOW THEFT BY INSIDER TRADING AMOUNG POLITIANS!!!
STOP ENABLING LEGAL THEFT!!!

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alan brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: alan brown Affiliation: Jun. 18, 2026 No thank you to less transparency and yes to accountability!

Alan Bruce — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Bruce Affiliation: Jun. 18, 2026 Absolutely the SEC should maintain quarterly reporting.
Simon Bruce, Architect(retired)

Alan Gehret — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Gehret Affiliation: Jun. 18, 2026 What is the SEC trying to hide from stockholders. Keep the reports quarterly. As a stockholders I want to be able to track of what is going on in the financial dealings of the company's in which I have holdings. Alan Gehretn retired.

Alan Gray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Gray Affiliation: Jun. 18, 2026 Quarterly or even monthly seem best.

Sent from my iPhone

Alan Klein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Klein Affiliation: Jun. 18, 2026 This is another MAGA

TRUMP CORRUPT IDEA THAT WILL BRING HARM TO THE UNITED STATES!,, KEEP THE QUARTERLY,,

Sent from my iPad

Alan Legate individual investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Alan Legate reducing reporting requirements is a terrible that would do immeasurable harm to investors worldwide. please do lessen what little transparency we have.

Alan Robinson — Jun 18, 2026
Subject: S7-2026-15 From: Alan Robinson Affiliation: Jun. 18, 2026 Alan L. Robinson, Coach operator, Coachella valley California. I don't know how I can in confidence invest in the stock market if it's being run this way.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Alan Tabackman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alan Tabackman Affiliation: Jun. 18, 2026 Does anyone really believe this is a good idea that would benefit the public. I vote no

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alane fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: alane fisher Affiliation: Jun. 18, 2026 Keep it.

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Alberto Tancinco — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alberto Tancinco Affiliation: Jun. 18, 2026 That’s not right. Companies with bad management cannot not be saved by time.

Sent from my iPhone

Alex Bastidas — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alex Bastidas Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

This would greatly hurt the accounting industry long term and the need for them. The quality of financial reporting overall in the US would degrade and investor confidence as well.

Alex Caffi — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Alex Caffi Affiliation: Jun. 18, 2026 To whom it may concern,

My name is Alex Caffi and I am a financial crimes analyst residing in Danvers, MA. I strongly oppose the switch from quarterly to semi-annual. Plenty of data has shown this is a massive mistake. Companies of all sizes do not struggle to make these quarterly disclosures - there is no data-driven reasoning behind the change, although there is a data-driven reason behind keeping it quarterly. Historically, semi-annual has been a disaster. Please keep the laws, rules, and regulations of our great nation based upon logic and fact using data-driven reasoning.

Thank you for your time,
Alex Caffi

Alex Gotsis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alex Gotsis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Public markets should stay public.
I am writing to express my strong opposition to Proposed Rule S7-2026-15, which seeks to reduce the frequency of mandatory quarterly financial disclosures. While minimizing administrative burdens is a notable goal, rolling back quarterly reporting threatens the transparency and fairness that define U.S. capital markets.
Robust quarterly reporting is a justifiable cost for access to the immense liquidity of the public markets. Publicly listed companies enjoy unprecedented access to capital from millions of investors. In exchange, they must provide the timely, structured insights that justify that trust. Companies should not reap the benefits of public capital while evading the accountability that protects it.
Reducing disclosure frequency will not stop the flow of data; it will merely gatekeep it and exacerbate inequality. Sophisticated institutional investors and hedge funds possess the resources, alternative data pipelines, and executive access to track corporate performance in real time. Forcing retail investors to operate in a multi-month information vacuum while institutions maintain a clear picture of corporate health is inherently unfair.
Frequent, predictable reporting helps ensure market prices reflect actual performance rather than speculation. I urge the Commission to withdraw Rule S7-2026-15 and preserve the quarterly framework.

Alexander — Jun 18, 2026
Subject: Automotive Sun Visor From: Alexander Affiliation: Jun. 18, 2026 Hi,
We published A Report on Automotive Sun Visor.
The following manufacturers are covered:
Grupo Antolin
Daimei

Atlas (Motus)
Kyowa Sangyo
KASAI KOGYO
Hayashi
Joyson Safety Systems
IAC Group
HOWA TEXTILE
Dongfeng Electronic
Yongsan
Mecai
……
If you have future interest in this report or related reports, please contact: xin@vicmarketresearch.com, we would be happy to share the sample report for your reference.
Best regards / Mit freundlichen Grüßen / 此致敬意,
Xin

Alexandra Alznauer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Alexandra Alznauer Affiliation: Jun. 18, 2026 Quarterly reporting is absolutely necessary for individual investors to hang onto the 1/3 to 1/2 of their portfolios that they would lose, if not for this frequency of reporting. I am disabled. I cannot afford to lose any of my carefully planned allocated and funded investments.

Alexandra Alznauer
San Francisco.

P. Alexandra Alznauer
alznauer@gmail.com
415-307-3843

Alfred Perez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alfred Perez Affiliation: Jun. 18, 2026 it's very simple. if this goes into effect I will immediately pull 100% of my American stock and ETF investments from all of my brokerage accounts. At that point, the American stock market could no longer be trusted.

Sincerely Alfred J. Perez.

Alfred Perez

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alfredo Herrera — Jun 18, 2026
Subject: Comment on S7-2026-15 From: alfredo Herrera Affiliation: Jun. 18, 2026 Quarterly

Alfredo herrera
AVP financial reporting

Sent from my iPhone

Alice Dontanville — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alice Dontanville Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency is so important to a free & fair stock market. This rule goes in the wrong direction and my retirement portfolio will suffer. This is all I have to rely on, and I'm really worried. PLEASe don't change this rule.

Alice

Alice McClure — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alice McClure Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
More transparency NOT less

Alice Steuck — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Alice Steuck Affiliation: Jun. 18, 2026 Quarterly Reports must continue!
Alice Steuck Konkel
53110

Sent from my iPhone

Alicia — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Alicia Affiliation: Jun. 18, 2026 Quarterly reporting is the burden of doing business. It provides accountability in an already murky water of complex derivatives. There is absolutely no reason to change this requirement EXCEPT to save publicly traded companies money. The stock market across the SP500, DJIA, NASCAR amd even, perhaps, the Russell 2000 are at all time highs. Corporations have made money and can pay an accounting team to provide quarterly reports and the Federal government can pay for the servicing of that data. This is a direct result of p2025 and this has no business being an issue.

Alicia Vagts — Jun 18, 2026
Subject: File No. S7-2026-15 From: Alicia Vagts Quarterly reporting is the burden of doing business. It provides accountability in an already murky water of complex derivatives. There is absolutely no reason to change this requirement EXCEPT to save publicly traded companies money. The stock market across the SP500, DJIA, NASDAQ and even, perhaps, the Russell 2000 are at all time highs. Corporations have made money and can pay an accounting team to provide quarterly reports and the Federal government can pay for the servicing of that data. This is a direct result of p2025 and this has no business being an issue.

Allan G none — Jun 18, 2026
Subject: File No. S7-2026-15 From: Allan G Businesses have committed crimes and those responsible have walked away many times during my long life. Doing anything to decrease oversight and transparency is a mistake. I see this proposed change as a power grab by those trying to extract more wealth from the economy. Given the huge asset disparities in this country, now is the time to increase rather than cut transparency and responsibility. Wealth needs every chance to be forced towards the majority of citizens. Do not approve this change!

Allan Josephs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Allan Josephs Affiliation: Jun. 18, 2026 Allan Josephs retired. I trade stocks and need reliable data to make decisions.
Having reports every six months is unacceptable as it makes it nearly impossible to track trends with any accuracy.
Please keep the reporting quarterly.

Alleen Fish — Jun 18, 2026
Subject: S7-2026-15 Comment From: Alleen Fish Affiliation: Jun. 18, 2026 I need to see my report quarterly because it lets me see where I'm at so I can decide if I need to move my accounts in other directions

Get Outlook for iOS

Allen Earl Forkum — Jun 18, 2026

Subject: S7-2026-15 Comment From: Allen Earl Forkum Affiliation: Jun. 18, 2026 Allen Forkum. Retired. Don't let the crooks on Wall Street pull the wool over our eyes again! Keep the quarterly!

Allen Kyzer — Jun 18, 2026
Subject: S7-2026-15 From: Allen Kyzer Affiliation: Jun. 18, 2026 The current reporting has been working; why change it now?

Keep the current rules and regulations in place to prevent future incidents and keep the public safe!!!

Allen Kyzer

Sent from my iPhone

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allen tiller — Jun 18, 2026
Subject: S7-2026-15 Comment From: allen tiller Affiliation: Jun. 18, 2026 The public needs MORE transparency not less. Pick any 3 month segment of the last 2 years and tell me, with a straight face, that less information would have been useful to investors or the general public. KEEP IT QUARTERLY.

Mrs. Carole Tiller

Allison Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Allison Thompson Affiliation: Jun. 18, 2026 Retired. Allison Thompson 68. Started investing when I was 18.. The quarterly reports are important for investors to keep them intelligently engaged in the market. Let's not dumb everything down...

Allison Wood — Jun 18, 2026
Subject: S7-2026-15 Comment From: Allison Wood Affiliation: Jun. 18, 2026 Allison Wood, retired accountant

This is important information for financial planning. Each year as I attempt to estimate my Roth conversion and make my final estimated taxes, quarterly reports are needed.

Sent from my iPhone

Alyssa Flory — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alyssa Flory Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am a 26-year-old museum educator at one of the nation's top art museums. My mother, though now retired, worked for many years in the insurance and securities (series 7, 63, and 24) industries. I have learned a lot from her over the years and am now working to make smart investment

decisions for myself.
Changing required reporting to a biannual occurrence as opposed to the current quarterly requirement will impede the ability of the public, and individual investors, to make informed investment decisions. As we've seen over the past few months, the economy, specific industry segments, and even individual companies' financial stability (see: Spirit Airlines) can fluctuate widely in the course of weeks or even days. Returning to biannual reporting would leave the public, and individual investors, without the knowledge needed to protect their hard-earned life savings.

Alyssa Flory — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Alyssa Flory Affiliation: Jun. 18, 2026 To Whom It May Concern:

My name is Alyssa Flory and I am 26 years old. I live in Northeast Ohio and work as a museum educator for one of the nation's top art museums. My mother, though now retired, worked for many years in the insurance and securities (series 7, 63, and 24) industries. I have learned a lot from her over the years and am now working to make smart investment decisions to support my life goals (including home ownership) and future at large.

Changing required reporting to a biannual occurrence as opposed to the current quarterly requirement will impede the ability of the public, and individual investors, to make informed investment decisions. As we've seen over the past few months, the economy, specific industry segments, and even individual companies' financial stability (see: Spirit Airlines) can fluctuate widely in the course of weeks or even days. Returning to biannual reporting would leave the public, and individual investors, without the knowledge needed to protect their hard-earned life savings.

Please retain the current system of quarterly required reporting to help Americans make informed financial decisions.

With sincere best wishes,
Alyssa Flory

Alyssa Meacham-Trainor — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Alyssa Meacham-Trainor Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As citizens we have been losing our consumer protections left and right! People are doing everything right and STILL losing! Please don't add this to the list too! We have a right to know what is happening woth OUR money.

Amanda da Rocha Coelho — Jun 18, 2026
Subject: S7-2026-15 From: Amanda da Rocha Coelho Affiliation: Jun. 18, 2026 Sunlight is the best disinfectant.

Amanda Frisard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amanda Frisard Affiliation: Jun. 18, 2026 Quarterly reporting on investments is critical to keeping retail investors informed. Just like in the change of seasons, the change in fiscal year and quarterly reports by a company gives a clear glance of what is happening. Institutional investors have the insiders to keep them informed but the lay person relies on quarterly reports to see how their money is doing and if they need to pivot or stay the course. Don't return the SEC regulation to the days before the Great Depression. With our national debt, America can't afford unregulated investment firms anymore.

Sent from my iPhone

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amanda garcia — Jun 18, 2026
Subject: S7-2026-15 Comment From: amanda garcia Affiliation: Jun. 18, 2026 We must keep it Quarterly! This will protect individual investors, keeps the C-suite accountable and provides transparency for the smaller companies that already are hard to monitor. We need consistency and transparency.

Amanda Finn Regional Facility Manager.

Amanda Jernigan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amanda Jernigan Affiliation: Jun. 18, 2026 Leave it alone! Y'all have stolen enough from the people that keep y'all in office! No more perks for companies and not the people!

Sent from Gmail Mobile

Amanda Payton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amanda Payton Affiliation: Jun. 18, 2026 Amanda Payton, principal data analyst. Collecting and reporting data is essential to good decision making for everyone. Reducing the data available limits visibility and accountability.

Amanda Ritchie — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Amanda Ritchie Affiliation: Jun. 18, 2026 Amanda Ritchie, CPA, Chicago: Please respect the need for and value of quarterly reporting and do NOT move forward with the semi-annual option. Transparency is critical for healthy financial markets and preserving shareholder value.

Amazonitalian Littlehill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amazonitalian Littlehill Affiliation: Jun. 18, 2026 My investments matter. My family's investments matter. I wasn't able to have children so there won't be anyone to help me take care of my aging parents, nor anyone to take care of me in my old age. Our investments are our retirements. It will help with paying property taxes and hiring help.
The economy was just fine before Trump. Thank you for your time.
H. J. Colacino

Amber Ulmer — Jun 18, 2026
Subject: S7-2026-15 From: Amber Ulmer Affiliation: Jun. 18, 2026 Amber Ulmer
Please keep companies accountable by continuing quarterly reports tp prevent fraud.

Ambler Corrie Hall Certified Public Accountant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ambler Corrie Hall I am opposed to this rule proposing semi-annual reporting by public corporations instead of quarterly reporting. I believe the current policy provides more timely financial information for the average investor. Waiting six months for the release of important financial information would be detrimental to making informed decisions about investments. Corporations typically produce their financial statements on a monthly basis. Rather than go to semi-annual reporting, make monthly reporting optional without the same level of detail as quarterly reporting. The more timely investors receive financial reports the better engaged and better decisions can be made.

Ameilia Brown — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ameilia Brown Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
What the SEC is proposing not only hurts the little guys, it hurts the companies who are enabled to build better products and services because of a more diverse investor pool.

Amelia Andrews — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amelia Andrews Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Rule S7-2026-15 is harmful to investors who expect and need to have the information as currently provided by companies' quarterly reports!

Amelia Melchert — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Amelia Melchert Affiliation: Jun. 18, 2026 As a teacher in this nation’s public schools, and a parent, I strongly oppose getting rid of mandatory quarterly reporting! The transparency of quarterly reporting is good for the American people and our democracy. Our retirement accounts are not safe if corporations can hide for 6 months at a time. Remember that your job is to serve the people and don’t allow this deregulation.

-Amelia Melchert

Amelia Weitoish — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amelia Weitoish Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: why is there no regulation of Transparency to the Public? I believe if you (the SEC) are Obligated to be to be TRANSPARENT TO THE PUBLIC AT ALL TIMES.

Ameliahana66 — Jun 18, 2026
Subject: S7-2026-15 From: Ameliahana66 Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to keep honest reporting of Financials. Do not change the reporting requirements from 4 x yearly.

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ameliasanchez — Jun 18, 2026
Subject: S7-2026-15 From: ameliasanchez Affiliation: Jun. 18, 2026 Cutting reporting just means covering up bad behavior and fraud. Do your job. Report. And hold people accountable.

Amparo Abrego — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amparo Abrego Affiliation: Jun. 18, 2026 They to disclose

Sent from my iPhone

Amy — Jun 18, 2026
Subject: S7-2026-15 From: Amy Affiliation: Jun. 18, 2026 There is No reason to reduce this reporting. First, it keeps the companies eyes on their books, and second, it keeps their reporting available to the public. Keep those reports quarterly.

~Amy Kopischke
412 E Truman Ave, SLC, UT 84115

970.389.3900
rocketgurl2000@gmail.com

Amy Boerma — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amy Boerma Affiliation: Jun. 18, 2026 Are you kidding me? You can’t be stupid enough to let this go through!

Sent from my iPhone

Amy Heberling — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amy Heberling Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: accurate business data made public in a timely manner prevents fraud. And bad or late data puts most people's retirement accounts/savings at risk.

Amy Jackson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amy Jackson Affiliation: Jun. 18, 2026 Dear Commissioners,
I am writing as both an artist and a small investor to express my support for maintaining the SEC's longstanding requirement for quarterly corporate reporting. As an individual investor, I do not have access to teams of analysts or private information. Quarterly reports provide the transparency and equal access that allow everyday Americans like me to make informed decisions about our investments.
As an artist, I value openness and accountability. Trust is built through regular communication, whether in a community, a business, or our financial markets. Quarterly reporting has helped make American markets among the most respected and accessible in the world by ensuring that all investors have timely information, not just large institutions.
I respectfully urge the SEC to preserve this important tradition. Transparency empowers investors, strengthens confidence in our markets, and helps protect the interests of millions of Americans who are working to build their financial futures.
Respectfully,
Amy Jackson
Laguna Beach,Ca.

Amy Lippert — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amy Lippert Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from the public. This is especially true when the current administration is so blatantly corrupt that its members regularly profit from insider trading information.

Amy Luginbuhl — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amy Luginbuhl Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Why would we want to go back to a time that was disastrous for the American public. The only one who wins with with longer reporting time are insider traders and companies trying to hide. We the consumer deserve to have transparency.

Amy Mianowski NA — Jun 18, 2026
Subject: File No. S7-2026-15 From: Amy Mianowski Reporting should be quarterly to ensure transparency. The quarterly frequency allows the public to be aware of issues sooner than semiannually.

Amy Morris — Jun 18, 2026
Subject: S7-2026-15 From: Amy Morris Affiliation: Jun. 18, 2026 It is a breach of the public trust to reduce reporting. The past has shown the need for accountability and that cannot be discounted. We need to stay with quarterly reporting and strong penalties for false reporting.

Amy Morris
Retired
Accountant for 40 years

Amy Nolan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Amy Nolan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: DO NOT.STOP.QUARTERLY.REPORTING.

Amy Shepherd — Jun 18, 2026
Subject: Keep reports quarterly From: Amy Shepherd Affiliation: Jun. 18, 2026 I rely on quarterly information to make decisions on my retirement accounts and I feel the longer gaps will create an unfair advantage for corporate insiders. I am 64 and am very concerned if this change is made.

Amy Troy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Amy Troy Affiliation: Jun. 18, 2026 Quarterly reporting levels the playing field just a bit more for all. I am retired and rely on my retirement savings for income. Quarterly reporting helps me better understand if my savings are safe.

Sent from my iPhone

Ana Villalobos — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ana Villalobos Affiliation: Jun. 18, 2026 Very important
To keep natural habitat safe now more than ever. Fruits and vegetables were never supposed to be year round

Sent from my iPhone

Andi Koller — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Andi Koller Affiliation: Jun. 18, 2026 It’s MY investment and I have the right to know what’s happening with it. Quarterly reporting provides a comprehensive review of performance, and the American people deserve that level of transparency. Please leave it so.

Sincerely,
Andrea Koller

Andra Eugene — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andra Eugene Affiliation: Jun. 18, 2026 To whom it may concern:

I'm A.M. Eugene and I'm a disabled entrepreneur who invests using an ABLE savings account. It would be detrimental for SEC reporting to stop being quarterly and moved to semiannually. Keep quarterly SEC reporting because 6 months equals 6 monthly disability checks paid into my investment account. I am already at a disadvantage compared to able bodied investors. I can't afford any more disadvantages or I won't be able to invest and retire comfortably.

Regards,

A.M. Eugene

Andrea — Jun 18, 2026
Subject: S7-2026-15 From: Andrea Affiliation: Jun. 18, 2026 Accountability is a MUST so keep them reporting quarterly. There is and has been a lot of lying, cheating and stealing in our government and it needs to stop!!! They need to be held accountable!!!'

Andrea Hall — Jun 18, 2026
Subject: File No. S7-2026-15 From: Andrea Hall As a retail investor and portfolio manager, I rely on quarterly financial information to make investment decisions. Going to semiannual reporting and semiannual management commentary would decrease transparency and could lead to inferior and/or delayed investment decisions. Without that information I would be less likely to invest in individual stocks going forward.

Andrea Mischel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrea Mischel Affiliation: Jun. 18, 2026 We need quarterly reporting

My name is Andrea Mischel, a licensed physical therapist assistant approaching retirement. I am writing to express my strong support for mandatory quarterly reporting.

Transparency is essential for generating trust and fairness in our society. There is no valid excuse for reduced visibility into corporate performance, as the stock market must work effectively for all investors.

I urge you to prioritize these reporting standards to ensure a more equitable and transparent financial system.

Sincerely,

Andrea Mischel

Andrea Turek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrea Turek Affiliation: Jun. 18, 2026 STOP ENRICHING THE WEALTHIEST.... HELP THE COMMON MAN OR WOMEN AND THEIR CHILDREN

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Andrea Whiteside — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrea Whiteside Affiliation: Jun. 18, 2026 My name is Andrea Whiteside, a retired Safety, Health and Environmental technician from ExxonMobil. I spent 36 years building a secure retirement and think keeping quarterly reporting is important to maintain the security of my investments

Sent from my iPhone

Andrew Brannan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Andrew Brannan Affiliation: Jun. 18, 2026 History has shown time and again that companies cannot be trusted to accurately or honestly report earnings (Enron). Cutting the frequency of reporting is possibly the dumbest thing to do.
Andrew Brannan, fmr Risk Analyst for FINRA

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andrew John — Jun 18, 2026
Subject: S7-2026-15 Comment From: andrew John Affiliation: Jun. 18, 2026 Don’t do this change it is very bad for public in face we need monthly insight on all matters. Not less more is needed

Sent from my iPhone

Andrew Kremer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrew Kremer Affiliation: Jun. 18, 2026 I am retired. I should have the right to quarry information on my investments! Transparency for investors! Keep It Quarterly!

Sent from my iPhone

Andrew Niese — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrew Niese Affiliation: Jun. 18, 2026 We should keep it at 3

months for accurate insights.

Andrew Quint — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Andrew Quint Affiliation: Jun. 18, 2026 I am an investor who feels that having current information available helps me make better decisions. Moving away from quarterly information will decrease the transparency that all investors rely on to understand what is happening with the companies that make up our investment portfolios.

Andrew Quint
Investor
Chittenden, VT

Andrew Taylor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andrew Taylor Affiliation: Jun. 18, 2026 True transparency in corporate America is needed, the long term effects of hidden financial information could be devastating to the U.S economy.

Andy Batson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Andy Batson Affiliation: Jun. 18, 2026 Andrew Batson, President of a small US manufacturing company. I invest in our economy, and strongly recommend to all of my employees that they do the same. Why are you working so hard to make an already confusing undertaking virtually impossible?

Sent from my Galaxy

Angel Lunsford — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Angel Lunsford Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!!

Angel Lunsford

Angela Bensen — Jun 18, 2026
Subject: S7-2026-15 From: Angela Bensen Affiliation: Jun. 18, 2026 Quarterly reporting must continue! We, the American people who invest in these companies deserve nothing less and require this information to continue investing in American businesses as opposed to investing in other foreign countries.

Sent from my iPhone

Angela F. — Jun 18, 2026
Subject: File No. S7-2026-15 From: Angela F. Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table. The SEC says current reports and press releases will fill the gap. Earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

Angela Ferrari — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Angela Ferrari Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.
Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Angela Minakakis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Angela Minakakis Affiliation: Jun. 18, 2026 I have worked my entire life for what is in my investment accounts. Other than SS that's all I have. I with withdraw all before the change if you go through with it. I cannot take that risk.

Sent from my iPhone

Angela Petersen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Angela Petersen Affiliation: Jun. 18, 2026 Continue quarterly reporting. Anything less is irresponsible!

Sent from my iPhone

Angela Pressley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Angela Pressley Affiliation: Jun. 18, 2026 If we have to be accountable so do corporations, they should be more so, don't cut the checks on their financial add a unscheduled one on top of.

ANGELA SHAFFER — Jun 18, 2026
Subject: S7-2026-15 Comment From: ANGELA SHAFFER Affiliation: Jun. 18, 2026 This is unacceptable. As a stock holder i want to know that the companies im investing in are not using Enron accounting methods.

Sent from my iPhone

Angela Sudul — Jun 18, 2026
Subject: S7-2026-15 Comment From: Angela Sudul Affiliation: Jun. 18, 2026 Why are they hiding data what are they up to? We need transparency

Sent from my iPhone

Angie Brummett — Jun 18, 2026
Subject: S7-2026-15 From: Angie Brummett Affiliation: Jun. 18, 2026 Please keep CEO'S AND CFO'S accountable 4 times a year. This not as burdensome as they say. It helps them too to know how their business is doing. Plus it keeps their accounting books current. Their shareholders deserve the quarterly accountability.
Angelina Brummett

Angie Caple — Jun 18, 2026

Subject: S7-2026-15 Comment From: Angie Caple Affiliation: Jun. 18, 2026 Why change what is working. This will only benefit the companies that are not performing and keep the information of companies that are doing well out of reach for the common investor to take advantage of seeing and being able to invest in these companies
Angela Caple,
Retired who still has a vested interest in the stock market

Sent from my iPad

Angie Cooper — Jun 18, 2026
Subject: S7-2026-15 Comment From: Angie Cooper Affiliation: Jun. 18, 2026 Our future retirement depends on making sure we have timely reporting of companies' financials. Please do NOT eliminate quarterly reporting.
A. Cooper, Independence, MO

Angie Khan — Jun 18, 2026
Subject: File No. S7-2026-15 regarding SEC's proposed rule to allow semiannual reporting From: Angie Khan Affiliation: Jun. 18, 2026 I disagree with the proposal to have q6 mos reporting instead of quarterly. If it is believed that certain conditions warrant permitting such delay, those conditions should be clearly and narrowly defined. Quarterly reporting should remain the rule for the standard. Individual investors would have less access to regular information while institutional investors would continue to gather private insights.

Thank you,
Sara Angela Khan
San Antonio, TX

Anita Brown — Jun 18, 2026
Subject: S7-2026-15 From: Anita Brown Affiliation: Jun. 18, 2026 Please DO NOT change from the quarterly signing by CEO's to the SEC's twice a year signing.

Anita Farber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anita Farber Affiliation: Jun. 18, 2026 I think I already responded but in case I'm not remembering or the email got lost here is my thought. So the SEC wants to life the burden for aCEO to look and sign off on the financials of their public ally traded company to avoid a possible jail sentenc. If not the ceo who also presumably owes such due diligence to his stockholders, then who meds to certify the numbers. Nowhere do I see that they are being asked to verify their projections going. ForwardThey can pie in the sky all they want and not be held to any standard with penaltiexcept from their board and investors. If the public - investors arent given an accurate. Accounting on which to make their investment decisions then investing in the US and the stock market is even more of a game of luck not a reasoned decision. As for the Enron prosecutions on the rules put in place to avoid or prevent another Enron, my mother in law

lost almost her entire life time investment. She was not a novice investor, got poor investment advice from brokers who relied on the numbers they had access to.she was a widow of a 50+ year Exon employee who bought their stock all his working life. He believed in the integrity of that company only to find too late how deceitful they were. I would never think it was a good idea to let those in positions of responsibility, who earn the big bucks, and enjoy all the benefits of an exalted position in their publicly traded companies off the hook to certify the accuracy of the financials. If not them, who?how can signing their name quarterly certifying the validity of the numbers is hardly burdensome in my view. Anita Farber Austin Tx

Sent from my iPhone

Anita Seltzer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anita Seltzer Affiliation: Jun. 18, 2026 If it's not broken why try fix it
We upgraded and now the powers at large want to reverse back

Sent from my iPhone

Anita Warren — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Anita Warren Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
the public deserves to know what is happening with OUR money on a regular basis! Allowing corporations to report every 6 mos gives them plenty of time to enact their golden parachutes and leave the small stockholders holding the bag. These are the people who will suffer the most. require continued quarterly reports!

Ann Blanchfield — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Blanchfield Affiliation: Jun. 18, 2026 I prefer to receive my financial reports at least every 3 months. I do not favor changing that. Ann Blanchfield
208 4th St
Farmington Mo 63640

Sent from AT&T Yahoo Mail on Android

Ann Colburn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Colburn Affiliation: Jun. 18, 2026 I'm an educator. My students approach college with small understanding of finance. I teach financial literacy so they can accept those subsidized and unsubsidized loans with some knowledge of what those loans will allow them to do and what it will demand of them. Those quarterly reports are a crucial part of my curriculum. They add power to my students' understanding of how money works and what goes into making their own lives work better as they grow into the responsibilities of their adult lives. Keep the quarterlies. Please.

Ann Freitas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Freitas Affiliation: Jun. 18, 2026 I am in my eighties….6 months can make a huge difference to me. Please keep reports quarterly!
Thank you.
Ann Freitas

Sent from my iPad

Ann Hammett — Jun 18, 2026
Subject: S7-2026-15 From: Ann Hammett Affiliation: Jun. 18, 2026 Keep at Quarterly.

Ann Hoffman — Jun 18, 2026
Subject: S7-2026-15 From: Ann Hoffman Affiliation: Jun. 18, 2026 Ann Hoffman, Retired, Greensboro NC. Accountability is crucial to keep people honest. Especially large companies who we rely on when making our investments for the future. Why would we be cutting back on reporting? what is the reason? So we can save a company money so they do t have to do extra reports? They should for the people who invest with them be constantly ready to reveal pertinent financial information. Who is actually thinking this is a good idea? I would to know the government officials who are supporting this! Are they being paid off?

Sent from my iPhone

Ann Kornbluth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Kornbluth Affiliation: Jun. 18, 2026 Please keep quarterly reports so investments are more transparent.

Sent from my iPhone

Ann LaFond — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann LaFond Affiliation: Jun. 18, 2026 Yes! Keep it Quarterly! You're getting Enough Already!!!

Sent from my iPhone

Ann Pelzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Pelzer Affiliation: Jun. 18, 2026 Keep the quarterly reporting!

Ann Rice — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ann Rice Affiliation: Jun. 18, 2026 Accountability is important. I need to be able to check that companies are willing to be transparent at all times. Why cut it in half if you.have nothing to hide.

Ann Safir — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ann Safir Affiliation: Jun. 18, 2026 It is imperative that the SEC require companies to continue quarterly reporting! Why on earth would you NOT want investors and money managers to have the most current financial valuations to guide and facilitate informed investing? There is a very real danger in allowing companies to hide their books for six months at a time!
Form 10-S would enable corporate executives and insiders to benefit from information that could be withheld from retail investors for six months. They could use that information to cash out, leaving us holding an empty bag! This is an outrage!
I have worked at American Airlines for 50 years and have diligently saved and invested for my retirement. In fact, I am still working at age 76!
I resent the SEC's proposal and condemn this attempt to strip away investor protections! I can already visualize my 401K plunging in value if this boneheaded proposal is enacted!
Who is watching out for small investors? You seem to be favoring large corporations and corporate executives!
This is shameful and shows where the SEC's misguided priorities lie!
I am vehemently OPPOSED to allowing biannual reports!
Ann Safir
2828 Hood St
Dallas, TX 75219

ANN SMITH — Jun 18, 2026
Subject: S7-2026-15 Comment From: ANN SMITH Affiliation: Jun. 18, 2026 I think it just makes sense to continue at least quarterly reporting. In fact, it might be more prudent to require monthly reporting since so many people have their retirement funds invested. Moving to semi-annual reporting is the wrong direction and would benefit no one but the crooks.
Ann Blaisdell Smith, MSW/ LCSW Retired

Sent from my iPad

Anna — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anna Affiliation: Jun. 18, 2026 Good evening-

Biannual reporting does not protect the public who are the backbones of the system. Stop breaking us. Stop ensuring that corporations and billionaires keep getting richer off our work. We have so few ways to protect ourselves and reduced reporting further hurts the American public. Start working for us- not the trillionaire.

Regards,

Anna Evanko
Healthcare Consultant

Sent from my iPhone

Anna Fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anna Fisher Affiliation: Jun. 18, 2026 Keep it Quarterly. 6 months is too much ti e for the companies to hide things.

Sent from my iPad

Anna Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anna Johnson Affiliation: Jun. 18, 2026 This upward transfer of wealth combined with unbelievable wasteful and fascist spending have already eroded trust and financial safety. Wrong direction. Stay quarterly. This is nuts.

Anna Kosovych Retiree — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anna Kosovych As a retiree, I am against this proposed rule change because getting rid of quarterly reports may impact retirement accounts by not knowing for a longer period of time how investments are doing, or of any fraud, such as insider selling of shares. Retirees and all investors rely on transparent and timely quarterly reporting to help assess the trajectory, stability, and progress of companies. Accounts still have to be kept no matter how often reports are required and the paperwork saved would be minimal.

Anna Terry — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anna Terry Affiliation: Jun. 18, 2026 Keep the reports quarterly. We have rules and regulations for a reason.

Keep the corruption out, no insider trading.

Annamarie Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annamarie Davis Affiliation: Jun. 18, 2026 It’s absolutely abhorrent this is even on the table - you are failing Americans by doing this . It’s like you don’t even care (side note- we can clearly see thst you do not care). We The People are watching

Sent from my iPhone

Anne Chambers — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anne Chambers Affiliation: Jun. 18, 2026 Anne Chambers , retired teacher, Media, Pa. Quarterly reports are important to me!! My investments over a long time

must not diminish due to semiannual reports!! This current administration
has done a lot to hurt the citizens it was elected to serve. Don't add this to their travisties!

Yahoo Mail: Search, Organize, Conquer

Anne De Reu — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anne De Reu Affiliation: Jun. 18, 2026 Dear SEC,

Transparency is vital to investing with confidence. It is key for those who want to research investments effectively and understand exactly what to look for.

As a broker based in Indiana, I believe providing this clarity is essential for making informed financial decisions.

Best regards,

Anne De Reu

Anne Galbreath — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anne Galbreath Affiliation: Jun. 18, 2026 I fully believe we need to stay at quarterly reporting. As someone who just retired I cannot risk losing my savings. Please do not change. Thank you, Anne Galbreath

Anne Galbreath

Sent from my iPhone

Anne grupp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anne grupp Affiliation: Jun. 18, 2026 More transparency is always better! Keep it as is!

Sent from my iPhone

Anne Lee Carpenter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anne Lee Carpenter Affiliation: Jun. 18, 2026 Anne Carpenter, freelance, this matters because I am going to rely on investments in the future. We need more transparency not less.

Sent from my iPad

ANNE MARSHALL — Jun 18, 2026
Subject: S7-2026-15 Comment From: ANNE MARSHALL Affiliation: Jun. 18, 2026 I personally think it is totally not sound and takes away oversight from companies who have scammed investors in the past or the law would not be needed in the first place. Goes along with Trump's big beautiful brill.🤮

Sent from my iPhone

ANNE MARSHALL — Jun 18, 2026
Subject: S7-2026-15 Comment From: ANNE MARSHALL Affiliation: Jun. 18, 2026 We need quarterly accountability! Watching the fraud happening all around me makes me think we need quarterly transparency to keep everyone's money safe and companies do not take advantage of the "little guy."

Sent from my iPhone

Anne McCord — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anne McCord Affiliation: Jun. 18, 2026 We wish to convey our perspective regarding the recent adjustment to a bi-annual schedule for certain financial processes. Maintaining thorough and accurate financial oversight is an inherently complex endeavor, and this revised frequency introduces significant challenges to our ability to ensure timely tracking and comprehensive management of our resources. We are concerned about the practical implications this may have on our ongoing financial planning and reconciliation efforts.

Anne Weems — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anne Weems Affiliation: Jun. 18, 2026 Retirees need to know how to manage their investments to maintain their standard of living and income stream. The reports are generated by a commuter so why change it? Transparency is needed

Sent from my iPhone

Anne Wilkinson — Jun 18, 2026
Subject: S7-2026-15 From: Anne Wilkinson Affiliation: Jun. 18, 2026 Please maintain the SEC's requirement of CEOs' quarterly reporting. In a world where corporate dishonesty is prevalent, we must maintain transparency and accountability so that all stockholders and employees are informed and may exercise their rights in decision- making processes. We do not need further erosion of accountability in our government and economic stability due to dishonesty and greed. Thank you.

Get Outlook for iOS

Annelie Nissen — Jun 18, 2026

Subject: S7-2026-15 From: Annelie Nissen Affiliation: Jun. 18, 2026 Don't change anything. They must be regularly screened

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Annemarie Palagonia-Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annemarie Palagonia-Thomas Affiliation: Jun. 18, 2026 This is important, are you guys idiots ?

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annemarie sheehan — Jun 18, 2026
Subject: S7-2026-15 Comment From: annemarie sheehan Affiliation: Jun. 18, 2026 What is SEC trying to hide? You have investers money. We deserve, and have the right, to quarterly updates.

A Sheehan

Annette Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annette Moore Affiliation: Jun. 18, 2026 I demand quarterly reporting on behalf of the majority of US citizens

Sent from my iPhone

Annette Parker — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Annette Parker Affiliation: Jun. 18, 2026 Quarterly reporting is a must.

Thank You
Annette Elich-Parker

Annette Stacy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annette Stacy Affiliation: Jun. 18, 2026 I oppose this to become a law. The billionaires who run this cartel want only black rock, vanguard and state steer to run everything. If we don't speak out now, 5 years from now, that will happen. No there are no regulations anyhow and many need to return. Think about your nephews and nieces. This cannot become a law.

Annette Tchelka — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annette Tchelka Affiliation: Jun. 18, 2026 For the purpose of transparency, the reporting should be kept quarterly.

Annilise Flanagan-Frankl — Jun 18, 2026

Subject: S7-2026-15 Comment From: Annilise Flanagan-Frankl Affiliation: Jun. 18, 2026 Keep information to stockholders available on a quarterly basis

Sent from my iPhone

Annlist — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annlist Affiliation: Jun. 18, 2026 Keep the reports quarterly!!!

Sent from my iPhone

Annmarie Jensen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Annmarie Jensen Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop this policy of allowing pu lic companies to be less transparent. We need trust in the market.

Annmarie Koonce — Jun 18, 2026
Subject: S7-2026-15 Comment From: Annmarie Koonce Affiliation: Jun. 18, 2026 More transparency for the average person is crucial to trust in investing. What problem exactly was this attempting to fix?

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annmarieukockis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: annmarieukockis Affiliation: Jun. 18, 2026 My name is Ann Ukockis. I retired from teaching in 2009, largely due to chronic health problems. I was a special education teacher for over thirty years. I taught in Colorado, Kansas and Oregon.
I now rely on Social Security, my pension and Medicare. The current administration seems determined to destroy Social Security and Medicare, and now may greatly reduce my life savings in my IRA by
going from quarterly reporting to biannual reporting.
After a lifetime of saving and economizing I am devastated to learn I am in such danger of losing almost everything I financially rely on in my senior years. Please do not allow quarterly reporting to be changed or removed. This would devastate the investments and savings of so many people who are already struggling.

Sent from my Galaxy

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 My name is Dawn Hunt and while I'm currently retired, I spent nearly 40 years in the corporate world in a pharma-related industry. I spent those years and more saving for my retirement. Regular
financial reporting by publicly held corporations is critical, not only for active traders and investors, but also for seniors who rely on our investments to supplement what passes for Social Security. Please don't take action to put that fragile security
at risk. Sincerely, Dawn Hunt 34677

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Please keep the quarterly reports

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Kathy Clements
Retired Insurance Agent
Undoubtedly we haven’t learned from past experiences that this is dangerous namely, Enron. There is no harm from quarter reporting so I don’t understand how this chsnge will help America.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting must continue to be the standard for all corporations. Too many laws favoring these entities already exist and make it much more difficult for small investors to succeed in the stock market.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 There is no good reason for this change. As a retiree on a fixed income I don’t see why you would want to change the reporting from quarterly to semi annually. My investment portfolio would be adversely impacted by this change so I vote no don’t do this!!!

Sent from my iPhone

Anonymous — Jun 18, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 My name is Susan George. I am a retired educator who invested my money throughout my career in American companies and helped to make it possible for them to grow and become profitable. I DEMAND that the SEC, the watchdog for people like me, NOT give companies the ability to scam their investors!! You do not work for THEM, you work for US!!!!!

Susan George

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Not a good idea for the little guy. Just opens up the opportunity for the large investors to gain inside info. Puts the little guy at a disadvantage.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 David Moore
It should be done every once to two months. Sweating bullets should be part of their responsibility.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Better yet, make it monthly 🤠

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 This proposal provides insider information which leaves the public at a disadvantage. It would put our financial consultants at a disadvantage in advising us on our retirement accounts leaving my spouse and I with incomplete decision-making information. - Tom & Linda Niedergeses, Retired

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Anonymous — Jun 18, 2026
Subject: SEC Rule S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I object to this change. There is no valid reason for this change; it is a way to allow them to commit fraud and get away with it.

Sent from AOL on Android

Anonymous — Jun 18, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Full transparency for all. Minimal quarterly....

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Leave things alone!!! Why go back to an era when information was not readily available quickly by computer!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 You are cheating the public, another way to keep them in the dark and take their money

Sent

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 My name is Jay. I am a public school teacher, a homeowner, and an American taxpayer living in Nashville, Tennessee. I am not a wealthy investor. I have a modest retirement account that I manage
carefully, using every tool available to me. Quarterly earnings reports are one of those tools. They are how I decide when to move money, when to hold, and when to wait. They are how I plan for my family's future. I understand that large institutions have
access to alternative data %2►► transaction flows, supply chain tracking, satellite data %2►► that I will never have. The quarterly filing is one of the few equalizers I have. It gives me timely, standardized information about the companies I invest in. Making
quarterly reporting optional will not improve markets. It will create a six-month window where insiders, institutions, and those closest to corporate leadership will have material advantages over ordinary investors like me. Not because they are evil. Because
that is what people do when information becomes scarce and the incentive to use it exists. I serve my community every day. I ask only for a fair opportunity to build something for my retirement. Please do not remove this protection. Respectfully, Jay Nashville,
Tennessee

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 John G Moburg, U.S. Citizen from Southern Indiana.
Keep SEC quarterly reporting for all Corporate CEO's.
Quarterly reporting will help deter white collar crime and hold these overpaid corporate heads responsible as there is less and less oversight with watchdog groups being disbanded, accountability is needed. Reporting quarterly is not an inconvenience to them. Quarterly reporting keeps tabs on their exorbitant earnings as compared to what their employees earn. Corporate greed is out of control. No free passes.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The investment game is already rigged against the little man- now you want to make it even harder? There is no valid reason to pass this besides pure unadulterated greed.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 It is important to have transparency in reporting and quarterly frequency. Protect the smaller investors and retail investors--otherwise only big money will benefit and have the insider advantages.

Olivia Sullivan

Anonymous — Jun 18, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 18, 2026 Please don't change the reporting cycle to every six months. Doing so would keep us small time investors in the dark too long.

Regards,

Vance L. McCrumb

Vietnam Veterans of America
Charles S. Kettles Chapter 310
http:www.vva310.org

Veterans Radio
http:www.veteransradio.net

VFW Post 423

I got a lot of procrastinating done yesterday
There Are Some Who Remember Vietnam That Shouldn't, And There Are Some Who Don't Who Should
A Properly Trained Man or Woman Can Be A Dog's Best Friend
Behind Every Good Dog Is Another One Sniffing

"WARNING: I'm politically incorrect. I say: Merry Christmas, God Bless America and In God We Trust. I salute our troops and our flag.

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 SEC: I am Carl

Virden. I am not a financial analyst or even a big investor. I am a retired carpenter who can barely get by on a pension and SS. I live in So Cal and have a small investment. I am counting on my investment to help my wife survive after I am gone. I do not want to see a return to the dark times of bi-annual reporting where I could lose a large portion of my investment. Bi-annual reporting obviously was not good for our country. Please don't take us backwards.

Carl Virden
Retired
Aguanga, Ca

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain for transparency. The small investors need accurate information. We are not insiders, we only know what they are forced to report. My retirement savings is all I have for the future.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Janice Dellovade, retired. It's safer and easier to keep track of.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep Quarter reporting alive! Sonita Bishop, retired teacher, I keep my quarter statements matching the account numbers and amounts. It is my way of not losing an account and it's money.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 My name is Samantha Price I work in a restaurant, the people deserve to be able to get this information like we always have

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Accurate and timely Record Keeping are integral to maintaining confidence in our economy. Building in more "wiggle room " for those working the system is not the way to go.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep reporting.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The public needs the same or increased frequency of SEC reporting, not less! Matching the FED's schedule would be preferable. The public is sick of the wealthy who don't produce anything
of value and just use other people's money to make themselves richer! L. Hyde, retired.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 SEC: I am Carl Virden. I am not a financial analyst or even a big investor. I am a retired carpenter who can barely get by on a pension and SS. I live in So Cal and have a small investment. I am counting on my investment to help my wife survive after I am gone. I do not want to see a return to the dark times of bi-annual reporting where I could lose a large portion of my investment. Bi-annual reporting obviously was not good for our country. Please don’t take us backwards. Carl Virden, Retired, Aguanga, Ca

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Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 More transparency and that’s done with quarter review not ‘cookin’ the books’ with 3 months more… a duh!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Abide by the rules and laws that were set in place to protect investors and the public. Maintain the quarterly reports. A standard has been set, it must be lived up to!

Sincerely,

Juan Heredia
Amarillo, TX

Anonymous — Jun 18, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Stop this horrible change. We want transparency!!!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I want quarterly reports so I can gage and decide important information in a relatively timely manner. Holding data for 6 months is too long and could be dangerous. Quarterly reports are necessary.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 My name is Madison Furgurson, I am a licensed clinical social worker. I make just enough money to live paycheck to paycheck working for a public hospital. I rely on my investments to save for retirement, and I can't afford to lose whatever little bit I am able to put away. Quarterly reporting is necessary to protect helping professionals like myself so we can serve our community and save money to care for ourselves and our families. The SEC needs to make sure that this protection does not go away!

Madison Furgurson
310 Riverbend Dr, Apt 1C
Charlottesville, VA 22911

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The first word in your name is Securities. Apply the meaning to the people who have to live with and are most impacted by, your decisions, not just the convenience of the corporations. Your job is to protect us from them, not to support their worst inclinations as capitalists. Remember, you work for a government intended to be of, by, and FOR the people.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 James Woollcombe Clarke
Director of quality
Stop screwing the people over. Do better. We are all just trying to survive out here

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 The reports are ready so send them out QUARTERLY. America wants to be informed!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Companies need to continue monthly reporting. We need the transparency.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Why is everyone always trying to take away our hard earned savings????????? Leave things the way they are. You people at SEC should be fair to everyone but clearly you're just out to please the 1 per cent.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Let's keep everybody honest, quarterly reporting helps that happen.Please keep the reporting the way it is

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 GET CHEAPER FUEL F THE REST

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 To Whom it may concern: Stop cutting essential government programs. Keep quarterly SEC reporting to keep them honest! Wayne Thomas, Retired, 9 Meadowbrook Dr, Manchester, CT 06042

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 My name is Jakob Bohn, I’m a UX/UI developer in Virginia. I’m mid-career, yet to be a homeowner, and my savings and investments are very important to me. I feel the evidence strongly supports keeping quarterly reporting, as it is beneficial for all investors. It also demonstrates a strong and concerning correlation between our past period of semi-annual reporting as well as other countries who use this model as having a negative impact. With this in mind, I ask that the SEC does not change the reporting rules and keeps quarterly reporting in place.

Thank you,
Jakob Bohn

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 The rules are there for very good reasons. There is absolutely no reason to change them.

Sent from my iPhone
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This e-mail may contain information protected under the Family
Educational
Rights and Privacy Act (FERPA). If this e-mail contains
student information and
you are not entitled to access such information
under FERPA, please notify the
sender. Federal regulations require that
you destroy this e-mail without
reviewing it and you may not forward it to
anyone.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I think that the SEC continue to do quarterly reporting. It works why divided in half unless you're trying to hide something or protect dishonest CEOs. Don't the American people have enough to put up, with with billionaires controlling the economy and driving prices up beyond the reach of working people? Stop changing the laws to favor the rich.

Sent from my iPad

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Crooks looking after crooks at the expense of investors. Where are the guardrails the SEC in known for? Is everyone in the pocket of a corrupt administration?

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 We need quarterly reporting

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep reporting on the quarterly schedule. We need transparency!!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting and certification of financials should stay mandatory.

Sincerely,
Leo J Schick Jr
Sebastian Florida

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 It’s MY hard Earned money!
It may not be much to YOU, but to ME, a Senior living on Social Security My measly investment of $50,000 may be the difference between a working car, a medical emergency or a roof over my head! You’ve gotten to USE my $$ for 30-40 years of my working life, I deserve to know EXACTLY how well you MANAGE it!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 My name is Margaret Kaiser. I am retired and rely on my IRA and Social Security for living expenses. Because my IRA is invested in numerous public companies, I am asking that this proposal for semi-annual reports rather than quarterly reports not be implemented. The quarterly reports have been around for over 50 years. I understand that just because "that is how it has always been" does not necessarily mean it's the best way, but I also understand the concept of "if it isn't broke, don't fix it". Please take the concerns of millions of people into consideration before implementing this proposal.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 No way is this just or ok DON’T DO IT!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I am a retiree and when this was tried before everyday people (like me) lost money due to a lack of transparency by

companies, while their profits soared. The SEC needs to stop working for the corporations and the rich and start to work for “we the people”! This tactic, stealing money from us peons to give it to the rich needs to stop! Carolyn Kitchin-Kofahl

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Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep the reporting quarterly. It would be grossly negligent to do the reviews less frequently. People need up to date information to make good decisions.

Steven Sheard, MA
Board Certified Patient Advocate
voice 703-899-6843 fax 304-535-8373

The information contained in this e-mail is confidential information intended only for the use of the individual or entity named above. The review, dissemination, distribution or copying of this communication to anyone other than the intended addressee is strictly prohibited. If you have received this message in error, promptly notify the sender by return email, and permanently delete this message from your computer. Thank you.

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Richard Yarnell, Retired from U.S. Postal Service, Creston, Ohio, My investments are my retirement funds and I would like to see quarterly reporting continued. I cannot afford to not know how companies are doing!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Stop!!! Keep reporting OUR

investments. We have a right to know what is happening with our investments. CORPORATE GREED NEEDS TO STOP!!!!!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Adds tremendously to our economic corruption ! What insanity!

Anonymous — Jun 18, 2026
Subject: From: Anonymous Affiliation: Jun. 18, 2026

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 There is absolutely no rational explanation for this change and it will damage the individual investor.
This is a gift to grifters.
Felton Scott
Retired

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Are you ****ing kidding me?!? They should be help personally accountable for all of their company's actions!!!!!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 To much time between reports obviously will damage and undermine a multitude of businesses. The SEC must continue the three month reporting schedule for our economy and investors to flourish.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 NO! Do not pass this SEC unfair proposal!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I need to have quarterly reports to keep an eye on my retirement accounts. I'm like everybody else who can't afford any more government cover ups especially on my dime. You can send them electronically. My husband at 71 is still farming and I'm a retired nurse. We worked hard to make our $$$. Sincerely, Susan Achterberg (retired BSN, mom and grandma)

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 D.Zurawski, hopeful soon retiree, NOT a good idea. This is an underhanded method of decreasing my retirement savings. Unlike my government representatives, I am not allowed the privilege of using insider information to trade. I must rely on quarterly reporting to make sound financial decisions. Why must I be punished in order to save big business and their over compensated executives.

Anonymous — Jun 18, 2026

Subject: SEC: KEEP IT QUARTERLY From: Anonymous Affiliation: Jun. 18, 2026 I rely on accurate and frequent financial reports to make informed decisions about my investments. As a retiree, the success and safety of my investment decisions has a literal life and death impact. I am regularly involved in my investment research but not solely. This six month reporting proposal also potentially hides negative truths from hundreds of thousands of small independent financial and wealth advisors on who investors depend. It is their job and purpose to examine quarterly reports for their clients. Having their access to this information cut in half doubles their liability as a fiduciary and endangers financial futures. The small amount of savings to corporations does not offset the risk to individuals and their advisors and is dangerous to current and future retirees. ~Michael Gorenflo, Lake Mary, Florida~

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Seddra Jones, Registered Nurse and I feel that everything needs to be transparent. Why do they get to hide their earnings when we as the working class do not get the same opportunities?

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep the quarterly reports!!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 More transparency is always good. The companies themselves are looking at monthly data, their investors should have more, not less information.

Martha Bush
361 Cheese Factory Rd
Honeoye Falls, NY 14472
Cell: 585-415-8625

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Finance demands Accountability!!!!!!!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep quarterly reports. American people cannot afford to lose money from income revenues. Stop the fraud on all levels and let the blockbuster industry gisnts start paying a fair share

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep it transparent. Everyone that invests deserves to know what's going on. People research companies quarterly reports in order to decide on investing or not. Quarterly reports are necessary.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I have a real need to have quarterly reporting remain. Who are you to change it? I'm pretty sure any change is illegal.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I am in favor of keeping quarterly reports just the way they are now. Businesses cheat enough as it is.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting is essential. Don't change it. CPA for small private company. Anything less than quarterly reporting leads to fraud and mismanagement. History has shown us that. We need transparency and accountability. Linda Zyla

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Keep our financial statements quarterly. I was a certified medical assistant. Mrs. Jean Wall, Bloomington, IL

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep it Quarterly!

Sent from my iPhone
Cary Watts
406.698.8296
Watts.cary@Icloud.com

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 The stock market is the livelihood of countless retirees. It is essential that we have transparency for those companies listed on the stock exchange. And really, it also applies to anyone building a nest age for retirement when their retirement accounts essentially become their fixed income. Vote for transparency and keep the quarterly reporting.
Rod Cantu
Warren, MI

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY TRICIA JOHNSON RETIRED.
PEOPLE NEED TO KEEP ALERT TO CHANGES AND INSIDERS DO NOT NEED ANY MORE ADVANTAGE THAN THEY ALREADY HAVE..

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I appreciate receiving quarterly reports. This process should not change.

Rhiannon M. Schurig
Goodyear, AZ 85338

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The SEC needs to work FOR individual investors, too. It absolutely shouldn’t work AGAINST them, but that is precisely what approval of this grossly unnecessary rule change would do.

Putting the foxes in charge of the henhouse has never in the history of open markets worked well in the long term.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Dear SEC:
My comment is in opposition to S7-2026-15.
As an investor, I rely on the SEC's protection. Moving from quarterly reporting to only a semi-annual reporting markedly degrades the transparency for retail investors like me. The frequency in sharing this information is invaluable in supporting my ability to make optimal financial decisions in a timely manner.
The projected modest savings to the companies isn't worth the cost to individual investors. There are other ways to reduce reporting burden that won't degrade transparency for investors. Optimizing accountability and transparency is the first priority and investment in doing so should not be seen as a burden in the first place.
Additionally, longer gaps in reporting create an unfair advantage for corporate insiders. And the companies from which we need this information more frequently are also those who will least likely want to report quarterly. The incentivization is backwards.
Do not abandon your first responsibility to investors like me.
Do not support S7-2026-15.
Thank you for your time.
Sincerely,
Sheryl Long, MD

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep Quarterly reports!!
It is easier to understand and you see how markets are going better !!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Ann E. (Liz) McCrary
Retiree with an IRA
Portland, OR

The SOX Act of 2002 requiring CEOs to sign their corporate books quarterly must remain in effect for the sake of transparency. A second signature by the CFO acts as a check the numbers are correct. As a small investor, I need to feel secure that the SEC is monitoring all corporations four times a year, whether I may be invested in them or not. Even if most corporations are honest, the small number who may not be have a deleterious effect on the entire market. I have just a few years remaining to invest small amounts of money into my IRA before reaching the mandatory withdrawal age, and I need my nest egg to grow in the meantime. I'd like to be able to trust that all corporations within the funds I'm invested in are acting in good faith as responsible fiduciaries. This is money I'm counting on being available to live on for another 20+ years (and I come from a line of long-lived women)!

Quarterly transparency is key to ensuring that availability will be true.

Thanks for your consideration.

Ann E. McCrary

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 When is the administration going to be done stealing from the people. This way they can use your money for six months, keep the profits and return it to your account with you none the wiser!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Please keep quarterly reports. If it ain't broke, don't fix it, please.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Quarterly, with severe penalties for those that misrepresent or outright lie that they go to their local COUNTY JAIL and spend the weekend for it and fined 10% plus the cost of housing them in jail. Every offense after the first the percentage goes up and they add another day at COUNTY. Quit giving them more opportunities to cheat.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting is necessary and should not be reduced to twice yearly. Companies must remain accountable to their investors.
Liz Camarie, retired
Santa Cruz, CA

Sent from my iPad

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 We should not go back to where we've been especially when we have evidence reduced reporting was not beneficial. We should move forward and continue to report at least quarterly. Please pay attention to the experts.

Mike Loebe
Seattle,WA

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Report quarterly or sooner. The real owners are the stock owners. This change increases opportunity to hide poor management. Do not lengthen the reporting period.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Michael Fritz, Aircraft Mechanic, Minot North Dakota. The US government has done enough to crush the middle class in the last 30 years. We need MORE transparency. MORE accountability! Not less. Allowing bi annual reports rather than quarterly will just make it far easier for corporations to pull greedy moves or hide massive losses from investors and shareholders. And why is the SEC even considering this? How does this benefit us? How does this benefit me? It won't. It will make it more difficult for fund managers and my self to manage my investments without making huge missteps and essentially uneducated guesses. Absolutely NO!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I no longer trust Wall Street. The game is rigged against small investors. I believe more fraud and pump and dump schemes will take place unless quarterly reporting is done by corporations. This is another attempt by the billionaires who control the Trump administration to line their pockets. What's taking place in America today is a disgrace.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Don't promote fraudulent practices!!! It will come back to bite you- and the American public is not that forgiving!

K Luna,
Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Do not return to less transparency. The government needs to run openly or the loss of trust that's already happened will continue to happen until the people revolt.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 "If it ain't broke, don't fix it!!" Have you ever heard this before? Nowadays, the big thing is transparency and accountability. Being a

retired CPA, I believe CEOs are overpaid and and still hungry for more. I suggest keeping things the way they are.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Less than quarterly reporting is not an intelligent option and I strongly oppose it.

E. Soljaga
2316 SW Kanan St
Portland, OR 97239

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 LESS TRANSPARENCY IS NEVER A GOOD THING. Honestly, it's like the Trump admin wants to give big business ALL of the advantages at the expense of the public. Quarterly reports keep our companies honest and our markets, the most transparent in the world, the market of choice for global investment. Why would you want to change that? Don't fix what's not broken. Absolutely absurd.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The quarterly reports must be keep!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep it Quarterly please.
Thank you
Alex W.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Needs to remain open to all, all the time. No going dark, no hiding things from anyone at any time for any reason.
-- Sent from /e/OS Mail.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Quarterly details are fundamental to tracking a business. I'm in the aviation industry and can only imagine the sinkholes that could develop if financial reporting was only done every 6 months.

Thanks,
H Carney
Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Why the **** are you people trying to ruin the lives of hard working people? You're a bunch of cut throat, sycophantic assholes whose soul aim is to make the rich richer. Stop it, for Christ's sake. Knock it the **** off. Please, spare me your excuses as to how this makes sense. There's always some twist to explain it all away. I'm sick of hearing it. Is there anything this administration does to help the lower and middle classes? Aside from giving racists a soapbox and making the rich obscenely wealthier, what is the aim of this ****show? How bout leaving us alone. If you're not going to help us, just leave us alone. We'll figure it ourselves if you just STOP working against us.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 LBedre, investor - This should be approved by all shareholders of all companies. Shareholder primacy, not CEO primacy.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Disclosure is important to keeping companies honest and following laws.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting is necessary for us to know what is happening on Wall Street. The current administration is corrupt. This would allow more fraud and insider trading to occur without our knowledge.
Katie Haywood, Retired school teacher. Relying on Social Security and my 403b income.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 This is not a proposal that keeps the economy in good shape. We need more oversight and regulation not the markets not less. This administration claims to be anti fraud while opening the door to greater opportunities for it.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 This is h going to cause a lot of us middle class and lower people to lose our life savings. Think about our livelihood before you set us back 70 years.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 In my opinion, you folks are going off the deep end if it ain't broke, don't fix it on our tax dollars can you hear me now?

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 All investors deserve full disclosure from companies. In fairness to all stock holders have this right to this information.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I believe the reporting should remain quarterly. Reducing frequency to bi yearly will reduce transparency and accountability.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 The people want "Quarterly Reports".

I don't need to say anything more!

Thank you.

Val Feather

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Moving to biannual reporting does not serve the goals of individual investors and will impact millions of retirement savers as Americans confront multiple economic headwinds. I strongly urge the SEC to preserve quarterly reporting in service of economic efficiency, market transparency, and our preeminent place in the world financial order.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Things are unfair enough for the average American.

We don’t need anyone making it harder

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Quarterly Reporting - Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I absolutely think it’s a terrible idea to stop quarterly reporting. There is no valid reason to make this change. I believe it would have a negative impact on my portfolio and retirement accounts over the long term. If anything, we need more transparency in publicly traded businesses, not less. Please do not allow this change. - Mathew Brady, Registered Nurse (California and Iowa).

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 No. Just NO. LEAVE **** ALONE.

Anonymous — Jun 18, 2026
Subject: New SEC proposal for less transparency on company earnings. From: Anonymous Affiliation: Jun. 18, 2026 I do not agree with this new proposal. We need more clarity of business financials especially when asked to invest in them. Less reporting equals less transparency and increases the ability for corporations to be deceptive or elusive in their reporting.

I am an American citizen and active voter.

Leona Cecilia Durham from the all new AOL app for iOS

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I know quarterly reports are painful but let’s keep these corps honest

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Anonymous — Jun 18, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Please keep the quarterly reporting. I'm an agent in the field and it's better for my clients to be informed! Thank you for your time. Cynthia Swoyer Agent

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 It is unethical to pay taxes that are being manipulated and fed into corporate interests. Stop using our money to write loose corporation standards and mandates. People's benefits and rights being infringed, decreased or eliminated. It's getting blatant and ridiculous.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 We need more transparency, not less. The end result of the proposed change will lead to more obfuscation by entities and less opportunity to identify and take appropriate action to ameliorate or sustain trends.

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 I do not support this change.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 It is wrong and will lead to more fraud. The result will be more private citizens, tax payers, getting ripped off while the people running these companies can hide their mismanagement and at times illegal activities.

All my best,
Susan Cook-Freimuth
(404) 385-6282

Sent from my iPhone so please excuse any typos

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Tiffany Herrmann, media professional, mother of two. It's necessary to provide as much information as possible to the public. Asking everyday hardworking Americans to invest in companies requires transparency. It shouldn't be information that is with held from us. We are trying to stay relevant in a space that pushes us out and lines the pockets of the wealthy and big corporations. It would be unfair and unjust to allow

these companies to withhold information that could dictate how the average American chooses to invest. This would causes ripple effects across the country not just for everyday hardworking Americans but the retail space and across industries that rely on information to make adjustments in today's volatile markets. You would be hurting everyone if this change is allowed. Honestly real time reporting would be best with how many changes are occurring and the advancements being made in technology, AI and with utilities. Quarterly should stay at a minimum!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 No blackout periods, period!! Dr. and Mrs. Russell Dumire

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Since the corruption seems to be rampant in society today, we need the quarterly checks to keep them honest! Sharon Crosby retired and have a retirement fund !

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Reports should stay quarterly! It would serve everyone better if they were every other month! Insiders need to keep hands off any and all money that belongs to the companies and employees and charities.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 I am a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Please maintain the quarterly report requirement.
Alice Hubscher, Leesburg, Virginia

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Oversight is important, don't stop quarterly reporting

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Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 No transpercy it's a cover up the big lie

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Necessary evil.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 This needs to be enforced, no question.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Stop ****ing with us. You are all evil.

Warmly,
Janna

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 America needs to be fair and just.. NO LONGER ARE THE RICH more important than the REST AMERICANS EQUALITY IS what AMERICA IS stand true do the right thing

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 Do not repeat Enron, Tyco and all those other scammers. SarbOx was a good thing. Keep the accountability!! Do not rollback our protections to twice a year.

BC HT
Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Absolutely important to keep reporting Quarterly! As a retiree, I depend on the regular Quarterly reporting for financial planning. I am Not a billionaire, I need Quarterly Reporting to continue!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Really? Can't you be honest

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Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 There is NO REASON for any company to not report their earnings quarterly. This SEC proposal is wrong, and very dangerous for the country's economy. Especially, right now when our economy is teetering on the edge of collapse.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 They need to report quarterly. The public is entitled to current data!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Monthly would be better!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Too many things are kept from the light of day with time for cheating and manipulation by the profiteers.

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 It is imperative that we have quarterly reports. There is no logical reason for you to cut reporting in half. We have the president stealing our tax dollars hand over fist and now you want to do the same!! SHAME ON YOU!!! Keep quarterly reports coming!!

Anonymous — Jun 18, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 The quarterly attestament to “true and accurate” reporting should continue and be a bare minimum requirement for the high salary CEOs are paid. They know…..they all know when there are shenanigans and should be held accountable.

Kim Moore, state retiree
Supply, NC

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Please keep the quarterly reporting requirement. Transparency benefits everyone.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Keep in effect. Too easy to fix books.

Anonymous — Jun 18, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 18, 2026 Quarterly reporting is an essential guardrail against deception and manipulation in the stock market. I have seen and also personally experienced the losses that can wipe out individual wealth of ordinary people when there is lax regulation. As a retired person I keep a close eye on our nest egg so I can do my best to avoid that happening again. Quarterly reporting helps me to spot when to consider safeguarding our retirement assets by selling stocks that are likely to continue losing value. Those retirement funds are crucial to cover the unexpected and extra costs of living (medical, home upkeep, etc.) that social security does not cover.
Sincerely,
Jan Maher
writer, retired educator.

Sent from AOL on Android

Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 Too much can happen in six months. We need the 10Q!

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 18, 2026 My name is Leon Lundie-Prater. I am a retired clinical pharmacist and am opposed to changing the reporting interval to every 6 months. The evidence seems to be very clear that this change would not be to my advantage as an investor and could severely reduce the benefits of my investments. Please reconsider making the change to every 6 months from the current quarterly reporting. Thank you.

Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 18, 2026 Sent from AOL on Android

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Anonymous — Jun 18, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 18, 2026 As a widow I am completely reliant on the retirement my husband left me. If I do not know what is happening with my investments then I cannot plan my future, and I do not trust big business and I should not have to! Quality reporting is the only way to know exactly where I stand! Stop messing with everything and do the jobs at hand, like dealing with inflation.
Wendy O'Sullivan
Wendyosullivan22@gmail.com
Sent from my iPhone

Anonymous — Jun 18, 2026
Subject: Regulation changes From: Anonymous Affiliation: Jun. 18, 2026 Reducing or relaxing any regulation - in a time when public and private corruption is rampant - seems the opposite of good policy. Keep the walls in place and keep confidence in our reporting systems. Dan Berarducci 5124 Bradford St. Hamburg NY 14075

Anonymous — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anonymous We have worked hard for years to save for retirement, and if our investments have to be made without timely information we could lose it and would have sacrificed in vain for our later years. Keep accounting information quarterly.

Anonymous — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anonymous I strongly oppose eliminating Quarterly financial reporting for publicly traded companies. As an investor I value more frequent information to evaluate various investment opportunities.

Anonymous — Jun 18, 2026

Subject: File No. S7-2026-15 From: Anonymous IN this digital age and AI era where everything is captured and recorded, there is NO excuse! Quarterly reports are the MINIMUM standard. We should actually see daily reports via an online portal. Get real. We deserve to know what is happening with OUR MONEY!!

Anonymous Registered Accountant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anonymous Reducing transparency when informed investment decisions are dependent on reliable and timely information is against the interests of investors. Specifically, timeliness of financial information is foundational concept of financial accounting (Statement of Financial Accounting Concepts No. 8). Timeliness has increased importance in a global economy in which computerized data has caused markets to respond faster than ever. The information needs not only to be timely but reliable (another core concept) and reliability requires the opinion of a qualified third party to ensure that the data adheres to GAAP. There can be no argument that countermands the responsibility that capital markets have to their investors, and such markets run on financial data. Keep that data timely and keep it reliable.

Anonymous Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anonymous This is not a good proposal. A lot can happen in 6 months. Quarterly allows for reasonable warning if there are matters of concer that need to be watched more closely.

Anonymous The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: Anonymous Please do not allow public companies to abandon quarterly reporting in favor of semiannual disclosures. Allowing public companies to abandon quarterly reporting does the following: • It doubles the dark period between investors and the companies we own. Instead of four windows into a business's financial health each year, we get two — twice the uncertainty, twice the time insiders know things you don't. • The companies most likely to opt out are the ones we need to watch most. Smaller firms, volatile businesses, and less-covered stocks are the ones where management has the most to gain from a longer reporting gap — and where shareholders most need regular visibility. • The research shows it won't even work. A CFA Institute study of the UK's decade-long experiment found that cutting reporting frequency had zero measurable effect on corporate investment behavior. The SEC is accepting a real cost — less transparency for us— for a benefit the evidence says won't come. • This is the opposite of Reg FD. That landmark law said more information, more fairly shared. This proposal says less information, less often.

Anthony Belfiore Belfiore — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Belfiore Belfiore Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep it transparent! Information is key when investing!

Anthony Bowman — Jun 18, 2026

Subject: S7-2026-15 Comment From: Anthony Bowman Affiliation: Jun. 18, 2026 Anthony Bowman Retired Mfg. Eng.
Could effect my retirement?

Anthony Cafeo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Cafeo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please start making decisions for the benefit of everyday Americans and not the elites at the expense of everyone else. Moves like this further erode the middle class and set our country uo for long-term failures and further come gap disparities. When your decisions help the few and hurt the many, you're on the wrong side.

Anthony Konger — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Anthony Konger Affiliation: Jun. 18, 2026 This rampant deregulation will lead to another economic depression not seen since the Great Depression and it will be even worse than that time. We need greater transparency and tighter regulations to protect the consumer and economy.

Anthony Reddick — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Reddick Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I believe that the decision to allow publicly traded companies to hide vital information from investors is seriously flawed, and opens the door for serious corruption on the part of those companies. I believe that investors want transparency, so they know that the companies they invest in are operating within the law. Since some companies like Enron got in serious trouble for unethical bookkeeping practices, and Bernie Madoff got into trouble for his Ponzi scheme, transparency and accountability are as important as ever. Requiring quarterly disclosures can ensure that publicly traded companies stay transparent and accountable. S7-2026-15 is the antithesis of responsible operations and reporting. It should be stopped and defeated.

Antoinette Olesen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Antoinette Olesen Affiliation: Jun. 18, 2026 Please do not change the reporting schedule of corporations, it would be terrible for this country.

Antoinette Olesen
615.498.2778

April Bolan — Jun 18, 2026
Subject: S7-2026-15 Comment From: April Bolan Affiliation: Jun. 18, 2026 This is not ethical and you know that.

April Brumson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: April Brumson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am an investor for my retirement saving and I rely on the transparency of quarterly reports to make decisions about my investments for retirement savings. So far it's worked. I fear that my retirement will vaporize if this regulation in place.

April Platt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: April Platt Affiliation: Jun. 18, 2026 What is the real reason for going back in time if the data shows this didn't work and had bad results? Just so corporations can be less transparent? This makes no sense. April Platt

Sent from my iPhone

April Sullivan — Jun 18, 2026
Subject: S7-2026-15 From: April Sullivan Affiliation: Jun. 18, 2026 Everyone involved in Financials needs to attest to be on the up and up. How much more an CEO and all Leaders! Afterall, what's there to hide if you are running your Operations smoothly.

Retired grandma who used to work for a Financial Services firm. San Antonio, Texas - never a covered Associate but Admin Support to Financial Professionals who were more than happy to ensure all dealings abided by SEC guidance and regulations. After all, no position can ever own the law!

Sent from my iPhone

April Yeager — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: April Yeager Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Your job is to protect the people not your administrations pocket. Don't be like this administration.

Arbid Dheharh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arbid Dheharh Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

Sent from my iPhone

Areanne Breedlove — Jun 18, 2026
Subject: S7-2026-15 Comment From: Areanne Breedlove Affiliation: Jun. 18, 2026 Life is NOT all or nothing. IF you do not require the quarterly statements, then at least require or create a statement on "Changes to disclosure notes for the quarter." This will make CEOs responsible for known

deviations and while the vast majority of corporate persons will benefit from less frequent financial reporting, a disclosure notes deviation requirement will not open huge loopholes for the devious crooks amongst the CEO pool to rob the American investor. As a CPA, I know that notes can take as long as financials to prepare, but I assure you- management knows the deviations. Make them responsible to disclose.

Very truly, Areanne Breedlove
305-761-7522

Sent from my iPhone

Arla Prestin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arla Prestin Affiliation: Jun. 18, 2026 Semi-annual reporting could result in less oversight/accountability and more deception. Quarterly reporting is a better practice.
Arla Prestin, Retired Educator

Arlene Heberden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arlene Heberden Affiliation: Jun. 18, 2026 Please keep quarterly for best financial planning. Thanks. Arlene Heberden

Sent from my iPhone

Arlene Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arlene Russell Affiliation: Jun. 18, 2026 The more informed we are the better citizens we are. I sm sick of guessing what the President and CEO's are doing that is corrupt. if I invest I have to be informed before I put my money out.

Arlene Starke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arlene Starke Affiliation: Jun. 18, 2026 I hereby state that quarterly reports are more helpful and more valuable than only twice a year reports for market planning and making investment decisions. Reducing the amount of reporting allows too much time to go by and relavent changes and trending in companies can easily go unnoticed or unseen by only getting information every 6 months. Arlene Starke, retired. Investor.

Arleta Power — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Arleta Power Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This change is unfair to the many small investors who chose companies to trust their monies . The markets are a gamble at best. To restrict information is unfair and such changes sould not be allowed.

Arlle Warren — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arlle Warren Affiliation: Jun. 18, 2026 I say make it monthly.

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Aron Ewen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Aron Ewen Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
More information is always better than less information. If you allow companies to not report as often, it is a recipe for allowing more fraud to occur. Maybe that is what you want, but I DON'T

Art Solis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Art Solis Affiliation: Jun. 18, 2026 As an investor Transparency is absolute need. Company boards all financial institutions with others money (investors, savers) should be upfront posting quarterly Call Reports

Regards,
Art Solis

Sent from my iPhone

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artgirl3001 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: artgirl3001 Affiliation: Jun. 18, 2026 Please don’t do this. Thanks.

Arthur Greene — Jun 18, 2026
Subject: S7-2026-15 Comment From: Arthur Greene Affiliation: Jun. 18, 2026 Please keep corporate financial reports quarterly. No longer. Does Rob investors of important information. I understand the concern about quarterly focus, but I believe that informing the investing public is a more important priority. Thank you.
Arthur Greene

Sent from my iPad

AUDREY H — Jun 18, 2026
Subject: S7-2026-15 Comment From: AUDREY H Affiliation: Jun. 18, 2026 Keeping reporting quarterly is important for transparency, oversight and knowledge. In these days of technology why is

reporting less important and more of a task than as done previously? Audrey Hershey Retired

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AURORA M. — Jun 18, 2026
Subject: S7-2026-15 From: AURORA M. Affiliation: Jun. 18, 2026 Keep em coming we need reports!! We need the numbers!

AV Forbes — Jun 18, 2026
Subject: S7-2026-15 Comment From: AV Forbes Affiliation: Jun. 18, 2026 Quarterly reports must be kept to prevent fraud and to allow transparency. Do do less would be rampant theft of trust.

Aimee Forbes

Ava Evans — Jun 18, 2026
Subject: S7-2026-15 From: Ava Evans Affiliation: Jun. 18, 2026 We need this quarterly reporting or companies we'll take advantage as usual i.e. Enron. We cannot exempt them from automatic liability. We need accountability when fraud is committed.
Ava Evans
California

Ava Evans

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aydell pen — Jun 18, 2026
Subject: S7-2026-15 Comment From: aydell pen Affiliation: Jun. 18, 2026 You're kidding right? The corruption in the current regime knows no limit. It should be every day.

AZ Annie — Jun 18, 2026
Subject: S7-2026-15 Comment From: AZ Annie Affiliation: Jun. 18, 2026 Hi, as a shareholder in many companies, and a fomer Off-Shore Security Manager, Senior Underwriter, etc. I want to continue to see at least quarterly results for companies. The risk to shareholders is too high if transparency is discontinued!

Donna M. Kesot, CPCU, MS/P, CLSSGB, ERM, BSF, AIS, CPE
dkesot@gmail.com

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a_fitzgerald — Jun 18, 2026

Subject: S7-2026-15 Comment From: a_fitzgerald Affiliation: Jun. 18, 2026 Do not rescind the quarterly reporting requirement. Rescinding the requirement enables companies to mislead investors. It was adopted to protect the investing public, and rescinding it sends the wrong message to companies and investors.

Ari FitzGerald, J.D.

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b c — Jun 18, 2026
Subject: S7-2026-15 Comment From: b c Affiliation: Jun. 18, 2026 S7-2026-15 Comment

This is clearly bad for investors - a group the SEC exists to protect! Leave quarterly reporting requirements as is! Putting us in the dark regarding the timely health indicators of our holdings can only harm us (and thus the country's economy) and enable greater amounts of fraud from unscrupulous and grifting company management. It's simple common sense.

Ridiculous that this is even being considered. It's hard to ignore the amount of fiduciary corruption in the administration proposing this change.

- B Coe

B Colbert — Jun 18, 2026
Subject: S7-2026-15 Comment From: B Colbert Affiliation: Jun. 18, 2026 My name is Barbara Colbert. I worked in retail for twenty years. Much of it in retail management. Quarterly reporting holds these businesses accountable for their behavior. It's harder to hide fraud and theft. Without quarterly reports these businesses are given too much time to hide their crimes.

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b evans — Jun 18, 2026
Subject: S7-2026-15 Comment From: b evans Affiliation: Jun. 18, 2026 In a world where we are learning everything is corrupt, I would prefer you keep your self safe and keep quarterly. There will be a lot less room for dishonesty Buffy Evans, master cosmetologist Yes, I have to file quarterly also

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B. May — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: B. May Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I need quarterly disclosures to make decisions.

Balasubramanian Sriram — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Balasubramanian Sriram Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: please continue to require all publicly traded companies to share GAAP accounting based auditable earnings every quarter with penalty for perjury or misstatements. This is crucial for the protection of individual investors like me

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banjolin — Jun 18, 2026
Subject: S7-2026-15 From: banjolin Affiliation: Jun. 18, 2026 Keep honesty top of mind. Let's remind them of their position and their incumbency to be forthcoming.

Barabara L — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barabara L Affiliation: Jun. 18, 2026 Barbara Laidig, retired, in Tennessee....
I think with the economy like it is that companies should report more often, every month or every two months. We need as much information as possible to protect our investment and to make informed investments.

Barabara Seifert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barabara Seifert Affiliation: Jun. 18, 2026 Keep quarterly results !!!! We want transparency & deserve this otherwise why in hell would we invest in you . Stop the shady **** now !!!

Sent from my iPhone

Barb Ballou — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barb Ballou Affiliation: Jun. 18, 2026 Quarterly reporting keeps companies honest and the consumer informed. Do not change this! It is not good for the economy. It is especially not good for those of us who are retired and have limited resources.

Barbara Ballou, Retired Youth Librarian

Barb Helgeson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barb Helgeson Affiliation: Jun. 18, 2026 Continue at least quarterly reports!

Barb Korducki — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barb Korducki Affiliation: Jun. 18, 2026 Please, do not allow for semi annual reporting. I’m a senior citizen and if something happens, I need to minimize my losses before I lose my home am my ability to pay bills. Retirement fund advisors need to keep us informed and they can’t if the information it’s not required. We have seen this with Enron, AGI,

Washington Mutual,Bernie Madoff, the.com crash, the failure of the banking and Insurance industries during the Mortgage meltdown.

Consumers need information and transparency, and we should be able to get it on a regular basis from the entities that we are invested in.

Sent from Barb's iPhone

Barb Sasyk — Jun 18, 2026
Subject: S7-2026-15 From: Barb Sasyk Affiliation: Jun. 18, 2026 I think quarterly reporting should continue. Best chance of catching the criminals.

Barb Wiebesick — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Barb Wiebesick Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is good for the big corporations, not investors!

Barbara — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Affiliation: Jun. 18, 2026 Barbara Karwoski, retired CFO, reliant upon investments. KIQ!!

Sent from my iPhone

Barbara Bombaci (gmail) — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Bombaci (gmail) Affiliation: Jun. 18, 2026 Please maintain quarterly reporting. Minimal cost to companies vs. less time for issues and problems to surface. The latter far outweighs the former. The public deserves this, particularly as not maintaining quarterly reporting can be disastrous and life changing (not in a good way) for the average American. I do not want to see my retirement savings jeopardized.

Barbara Bombaci, attorney

Barbara Boyer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barbara Boyer Affiliation: Jun. 18, 2026 To whom it may concern and I believe it concerns us all,
Quarterly reporting more sense makes because it provides timely and consistent information on organizational performance, allowing stakeholders to monitor progress, identify trends, and address issues before they become significant problems. More frequent reporting supports transparency and improves decision-making by ensuring that current data is available throughout the year. We are talking about my money and I believe accountability and having established checkpoints helps me to e late my needs so I am able to understand and evaluate objectives that I have.

Quarterly reporting allows me to see any changes I would make and the accountability factor on how things are handled makes sense.
Thank you for your time on reading this,
Barbara Boyer

BARBARA BUER — Jun 18, 2026
Subject: Comment on S7-2026-15 From: BARBARA BUER Affiliation: Jun. 18, 2026 A big no from me for this plan to eliminate quarterly reporting. My name is Barbara Buer and I'm retired and living in large part on my retirement savings. I know that accurate information on the status of our investments so that we could properly address the need to adjust the composition of our portfolio and grow our investments adequately was very important to us and remains true now. I live in Boulder City NV.

Sent from my iPhone

Barbara Burke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Burke Affiliation: Jun. 18, 2026 KEEP A SHARP LOOKOUT
STOP SLEEPING AT THE WHEEL

Sent from my iPhone

Barbara Carton-Riker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Carton-Riker Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Barbara Carton-Riker — Jun 18, 2026
Subject: S7-2026-15 From: Barbara Carton-Riker Affiliation: Jun. 18, 2026 Keep the Quarterly Reports

Sent from my iPhone

Barbara D. — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barbara D. Affiliation: Jun. 18, 2026 When data reporting is now in databases, digitized, completely streamlining the reporting process, you want to go back to the frequency when it was manually produced? As a one time auditing professional, this is illogical and without any justification. This will hurt investors and enable businesses to more easily miss (or hide) activity and evade laws.

Quarterly reporting is the foundation for corporate accountability and enables quicker reaction times for companies and their watchdogs as well as providing everyone a better pulse on the company's profitability and productivity. Having the gap six months instead of three months makes any Inconsistencies and irregularities extremely easy to hide, and for the honest companies and regulators, more difficult to identify and address. Quarterly reporting must be maintained as the standard and not go back to the reporting standard of over 70 years ago!

Respectfully,

Barbara Deneris

Barbara Dague — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Dague Affiliation: Jun. 18, 2026 Stop it boys. Your greed is sickening. Life is short. Go get one you evil ****s. Learn something…anything of import.

Barbara Farkas — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Farkas Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I'm not sure it's bad for investors! But if this means individual rates go up, that is not good for the average person. Where does it stop with out getting anything extra in return?

Barbara Fleit — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barbara Fleit Affiliation: Jun. 18, 2026 Barbara Fleit
Retired Learning Consultant
New Jersey

As a retired educator I depend on my investments to survive. I can't afford to move back to the way things were in the 1950s. We are in the 21st Century. Let's stay here and do what's best for the American people not the corporations.

Sent from my iPhone

Barbara Folan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Folan Affiliation: Jun. 18, 2026 Barbara Folan
This gives corporate people in the "know" an advantage to sell or buy stocks while an ordinary individual has to wait for information to make a financial decision. The decisions being made today are no longer for "We the people".

Sent from my iPhone

Barbara Hailey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Hailey Affiliation: Jun. 18, 2026 It has been common business practice to provide quarterly reporting to its shareholders. It is essential to keep these reports quarterly so that invested people (and we all have vested interests in our country's financial situation) can be kept informed and take action necessary to protect themselves. There is absolutely no reason to change this practice. I urge you to maintain quarterly reporting.

Barbara Hailey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Hailey Affiliation: Jun. 18, 2026 It has been common business practice to provide quarterly reporting to its shareholders. It is essential to keep these reports quarterly so that invested people (and we all have vested interests in our country's financial situation) can be kept informed and take action necessary to protect themselves. There is absolutely no reason to change this practice. I urge you to maintain quarterly reporting.

Sincerely,

Barbara Hailey
Danville, California

Barbara Harriman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Harriman Affiliation: Jun. 18, 2026 Quarterly reporting is vital and a must to keep every person in the country advised on investments, to keep nonprofits knowledgeable on where best to invest, to keep sick children living longer, and to keep corporate America accountable to all Americans. Six month reporting is absolutely an MUST!

Barbara Harriman
Virginia Retiree

Barbara Heinrichs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Heinrichs Affiliation: Jun. 18, 2026 Barbara, retired nurse. How does this improve communication to benefit the people investing? Why would we go backwards, instead of forward with positive results. Is someone wanting to hide behind something. Corruption is not good for our democracy. Please do good for the people,.

Barbara Hoover — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Hoover Affiliation: Jun. 18, 2026 Quarterly reporting is important to support investor insight and to promote transparency in corporate behaviors. Please do not change the requirement for quarterly reporting.

Barbara Hoover
7841 Whiterim Ter

Potomac, MD. 20854
240-281-5147

Sent from Barbara's iPhone

Barbara Jacoby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Jacoby Affiliation: Jun. 18, 2026 Keep the quarterly reporting. No hiding anything.

Barbara Leija — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Leija Affiliation: Jun. 18, 2026 Quarterly reporting is important for a few reasons. It's important for the government when it comes to adjusting interest rates that affect consumers. It's important to know the full disclosure of how the company is performing for current and future investors. Businesses
pay taxes on quarterly income, so what are they trying to hide?

Barbara Light Marcorelle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Light Marcorelle Affiliation: Jun. 18, 2026 To Whom It May Concern,

Please keep quarterly SEC reporting. Our retirement depends upon investment strategy based on transparency composed of regular, solid earnings information.

We depend upon it. Simply put, our earned Social Security is not enough to allow us to eat and pay the bills, never mind travel to see the grandchildren.

Keeping business accountable through quarterly reporting is a huge protection for us.

Thank you. Barbara Marcorelle.

Barbara Monahan — Jun 18, 2026
Subject: S7-2026-15 From: Barbara Monahan Affiliation: Jun. 18, 2026 Just giving Trump's friends more opportunities to steal and cheat and lie and cover up. Tewards for the rich and his donors.

Barbara Neville — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Neville Affiliation: Jun. 18, 2026 Stay the current course for quarterly reporting!

Barb Neville

Barbara Peters — Jun 18, 2026
Subject: S7-2026-15 From: Barbara Peters Affiliation: Jun. 18, 2026 Keep 4 times!

Barbara Phelps — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barbara Phelps Affiliation: Jun. 18, 2026 Barbara A Phelps, retired; invested. NC Please don’t take us back to a place where we are obviously going to lose so much. We have worked so hard to get where we are. Why would you even want to go where this method already failed?

Sent from my iPhone

Barbara Simmons — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barbara Simmons Affiliation: Jun. 18, 2026 My husband and I worked for over 34 years in the aerospace industry before being able to pay off our house and have a nice nest egg for retirement, and to leave a legacy for our kids and grandkids. If the quarterly reporting changes and transparency is reduced for investors, the impact to our nest egg could be catastrophic for us. PLEASE don't change the quarterly reporting requirement back to semi-annual! Barbara and Bruce Simmons, Mims, FL 32754

Barbara SLAGG — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Barbara SLAGG Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
For the sake of transparency make companies report quarterly.

Barbara Washington — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barbara Washington Affiliation: Jun. 18, 2026 I no longer work. But it matters to me because I believe financial transparency is essential to investors. Those quarterly reports are definitely necessary for investors and help to keep companies in compliance. Please do not make this change! It would be disastrous to investors. The only purpose is to obfuscate the current financial health of the company.

Yahoo Mail: Search, Organize, Conquer

Barra Cuda — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barra Cuda Affiliation: Jun. 18, 2026 If anything we should have more knowledge not less of what's going on. How does this decision benefit anyone that isn't on the inside and what is the purpose of this change ?

SEAN CUDA

Barrie McVey — Jun 18, 2026
Subject: S7-2026-15 From: Barrie McVey Affiliation: Jun. 18, 2026 Especially now, it is crucial that this reporting stay intact! When we the people find it harder & harder to afford everyday items, it's truly disgusting to see the graft & theft going on by the 1%. Make them accountable!!
Barrie McVey - retired Forester

Sent from my iPhone

Barry King — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Barry King Affiliation: Jun. 18, 2026 John King, Engineer, North Carolina, more submissions should be required to expose potential corruption which is already growing and undermining my investments

Sent from my iPhone

Barry Wanasek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Barry Wanasek Affiliation: Jun. 18, 2026 Another loss for the little guy. Don't change a thing.

Barry Wanasek

Bayla Sussman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bayla Sussman Affiliation: Jun. 18, 2026 Quarterly! The workers in this country have report and PAY their estimated taxes quarterly. I did for all the years I owned my small business. At the very least, corporate America should report.

Bayou Bob — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bayou Bob Affiliation: Jun. 18, 2026 Sounds like Nancy Pelosi is in charge

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Beautiful Grady — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beautiful Grady Affiliation: Jun. 18, 2026 Quarterly reports are essential for decision making when it comes to investing in stocks. We need to keep the quarterly reports.

Sent from my iPhone

Beckie Perrott — Jun 18, 2026
Subject: S7-2026-15 From: Beckie Perrott Affiliation: Jun. 18, 2026 Rebecca Perrott strongly endorses QUARTERLY REPORTING.

Kindest regards,
Beckie Perrott

Becky Anderson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Becky Anderson Affiliation: Jun. 18, 2026 Becky Anderson, retired, Jefferson,WI I absolutely do not support rolling back reporting to every six months. We expect monthly statements from our banks. Why should we expect anything else for our savings. This does not make any sense of all except maybe two benefit financial business owners instead of consumers. This absolutely is the wrong thing to do.

Sent from my iPhone

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becky becky.me — Jun 18, 2026
Subject: S7-2026-15 Comment From: becky becky.me Affiliation: Jun. 18, 2026 Keep it. We haven't seen any trouble since this was put in place. Don't try to fix something that isn't broken. It was broken before. Thank you.

Get Outlook for Android

Becky Epping — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Becky Epping Affiliation: Jun. 18, 2026 Becky Epping, retired, Bloomington, Il

Please continue the quarterly reporting

Becky Fishel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Becky Fishel Affiliation: Jun. 18, 2026 Keep it as it is. Why

change a thing that's been working!?! Leave it alone. Just more room to cheat. And we know who likes to cheat!

Becky Hall — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Becky Hall Affiliation: Jun. 18, 2026 Don't do it. History shows us it didn't work!

Sent from my iPhone

Becky Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Becky Hamilton Affiliation: Jun. 18, 2026 No change! If it works why change!?!?

Sent from my iPad

Becky M Baird — Jun 18, 2026
Subject: S7-2026-15 From: Becky M Baird Affiliation: Jun. 18, 2026 Becky Baird. Retired Nurse. Dallas, TX. 75229. Quarterly reporting to the SEC is important to me because I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of my family. This is all about accountability to the stakeholder. Please do not change the reporting requirements to twice a year.
Thank you!

Sent from my iPhone

Becky Pettitt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Becky Pettitt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
please do not allow public companies to hide vital information!!!

Becky Skinner — Jun 18, 2026
Subject: S7-2026-15 From: Becky Skinner Affiliation: Jun. 18, 2026 If you do this you need to be replaced. Make examples out of bad people. In what realm of logical thinking is it right to punish half of the criminals? Were you raised Godless? Never mind that It appears so. Do your job lazy.

Becky Williams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Becky Williams Affiliation: Jun. 18, 2026 We need more reporting not less and these days that should be easier to do. Everything changes fast these days. And Trump likes that - he likes to move quickly - if that is how he operates, we need to keep up with him. I don't trust without adequate reporting .

Rebecca Williams,
Elementary Teacher
Woodbridge Va

Get Outlook for iOS

Becky Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Becky Young Affiliation: Jun. 18, 2026 Keep this quarterly.

Sent from my iPhone

Bee Cee — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bee Cee Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is of the utmost importance. Don't make changes that only would benefit insiders. Just considering this proposal shows the audacity to cater to only special interests and to try to screw over the average investor.

Don't!

Ben Barham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ben Barham Affiliation: Jun. 18, 2026 We are not on board with any of this proposal. You want to steal our money by not giving us the same access and details then we pull all of our money out of your Markets. Watch us. FAFO idiots.

Ben Barham
Director Global OEM Parters

Cell: 404-432-4372
Email: Bbarham@Fumexinc.com

Office: 800-432-7550
Customer Service:
800-432-7550 Customerservice@fumexinc.com
Technical Support:
service@fumexinc.com

Ben Kuo — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ben Kuo Please do not change the quarterly earning mandate. Changing it to bi-annually is bad !!!

Ben Mayerson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ben Mayerson Affiliation: Jun. 18, 2026 Rolling back this regulation does the thing this regime keeps saying is their priority, transparency. Any investor wants THE MOST current data to consider their portfolio when they want, not when Trump says we do. Leave this rule alone, and stop allowing investment companies to cloud the information. There's no reasonable excuse for this, and I demand it be left alone.

Benda Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Benda Hamilton Affiliation: Jun. 18, 2026 I need quarterly information for personal budget planning. Do not change the reporting periods please.

Sent from my iPhone

Benjamin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Benjamin Affiliation: Jun. 18, 2026 Benjamin Segall, Technical Lead, Archbald PA - Don’t change what is not broken. We need the quarterly transparency. A lot can happen in a month let alone 6! We cannot fairly trade without transparency. 6 month reporting will lead to a lot of volatility.

Benjamin Adams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Benjamin Adams Affiliation: Jun. 18, 2026 Bad idea to revert to 1955 standards. Keep company reporting quarterly. Regular data is better for investors to gauge direction of a company.

Sent from my iPhone

Benjamin Beiser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Benjamin Beiser Affiliation: Jun. 18, 2026 Hello, I am just getting into investing at close to 40. Without quarterly earning statements, I will not be able to compete or have a viable chance. Please don't remove this, changing to 6 months is against public will and does not benefit Americans. Thank you.

Ben Beiser

Benjamin Clifford — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Benjamin Clifford Affiliation: Jun. 18, 2026 Let's give the companies that have proven themselves untrustworthy, more trust. Let's make it so they are able to operate with even less transparency. Quarterly reporting is the way to go, don't give the billionaires more freedom to steal from us. Benjamin, Maine, USA

Benjamin Scribner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Benjamin Scribner Affiliation: Jun. 18, 2026 Keep it Quarterly someone needs to keep an eye on them, or if they want to go semi annual then make a rule that is enforced that the Board of directors and C suite have to put up a bond of 100 million each besides the d&o insurance that is renewable yearly paid out of their own pocket and not reimbursable by anyone. These people have gotten away with to much with no consequences

Sent from my iPhone

Benjamin Shimabukuro — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Benjamin Shimabukuro Affiliation: Jun. 18, 2026 Three months is already a long time in the age of exponential AI capabilities. Six months is an eternity.

Benjamin Tuck — Jun 18, 2026
Subject: S7-2026-15 Comment From: Benjamin Tuck Affiliation: Jun. 18, 2026 Quarterly reporting is an important measure to hold companies accountable to their investors. This increases transparency and decreases fraud, this in turn lowers the cost of insurance and helps spur business. Thus, Quarterly Reporting is a pro-business and pro investor move that lowers risk and increases rewards.

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benrmc — Jun 18, 2026
Subject: S7-2026-15 Keep Quarterly Reports! From: benrmc Affiliation: Jun. 18, 2026 Dear SEC, We saw and knew so many people affected by the Enron debacle and it was very sad to witness. People that have worked hard and saved and getting wiped out financially. Not being able to take care of themselves and their families not being able to take care of themselves in later years in the elderhood. It's what many fear and is not necessary to endure in this country, when people do the right thing and put the right protections in place for all citizens. The reports need to remain quarterly to be doing the right thing,at the right time, & to hold people accountable that need to be held accountable ! There is too much on the line, too much at stake here to be relaxing the the regulations that keep us all safe. Remember to keep the quarterly reports they are very important, thank you for your consideration. (This matters to me because I believe people of this country deserve to have their savings and fortunes protected, and there to be some oversight and accountability to people that are at the top of these large money organizations. I believe that people in this country deserve a fair deal and not getting used and run over by those that are rich and powerful. Keeping the quarterly reports in place helps enact some of that exactly)
. Ben McGowan Electrical Contractor
VillaRica , GA

Sent from AT&T Yahoo Mail on Android

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berkeley b. stewart — Jun 18, 2026
Subject: S7-2026-15 Comment From: berkeley b. stewart Affiliation: Jun. 18, 2026 This rule change is wrong and dangerous. Do not change the rule.

B. Stewart
Arkansas

Bernadette Daniels — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bernadette Daniels Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I want to be able to track my investments quarterly, at my advanced age I have to make adjustments quickly, by changing quarterly to every six months, I could be left behind when looking at how my investments are performing
B Daniels

Bernadette Trujillo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bernadette Trujillo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I oppose any rule that reduces the frequency of public company disclosures. As an ordinary citizen, homeowner, and retail investor, I believe transparency is essential to protecting the public. Less frequent reporting would make it more difficult for investors to identify patterns of risk, financial instability, litigation exposure, operational failures, and emerging problems before significant damage occurs. The SEC's proposal would allow investors to go longer periods without critical information needed to make informed decisions.

My concern is not theoretical. I am currently involved in a significant dispute with Century Complete, a publicly traded homebuilder. Since purchasing my home, I have documented extensive construction defects, drainage failures, water intrusion, flooring failures, structural concerns, inspection irregularities, warranty disputes, and ongoing regulatory complaints. I have spent months gathering evidence, obtaining independent inspections, communicating with regulators, and documenting impacts on my health and finances.

Experiences like mine demonstrate why regular public disclosures matter. Investors deserve timely information regarding litigation exposure, warranty liabilities, construction quality issues, regulatory investigations, customer complaints, remediation costs, and other material risks that could affect a company's financial condition. When disclosures become less frequent, retail investors lose visibility while corporate insiders retain greater access to developing information.

Transparency is the foundation of fair markets. Disclosure should be strengthened, not reduced. Public companies benefit from access to public capital, and in return investors deserve timely, consistent, and meaningful reporting. Reducing reporting requirements increases the risk that important information will remain hidden for longer periods, potentially harming investors, homeowners, retirees, and the public.

I urge the SEC to reject any proposal that weakens disclosure standards and instead prioritize investor protection, accountability, and transparency.

Respectfully,

Bernadette J. Trujillo
Kingman, Arizona

Bernie Fickes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bernie Fickes Affiliation: Jun. 18, 2026 Those of us living on investments only don't deserve this! Turning our " golden years" into rust!

Sent from my iPhone

Beronica Sime — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Beronica Sime Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Transparency. Period.

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bert461 — Jun 18, 2026
Subject: S7-2026-15 Comment From: bert461 Affiliation: Jun. 18, 2026 Do not end quarterly reporting! That is my money and I do not trust that my best interests will be looked out for. Quarterly reporting help maintain accountability! If you try to change this you have seen the power of the people in action. You do not want to be on the wrong side of it.

Sent from my Galaxy

Bertha Arce — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bertha Arce Affiliation: Jun. 18, 2026 Bertha D Arce, Retired
Cerritos, CA.
Reporting a pathway to transparency. Please keep current reporting.

Get Outlook for iOS

Bertha Maycroft — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Bertha Maycroft Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This would hide the facts that we as citizens and investors have the right to know!!

Bertha Wachsman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bertha Wachsman Affiliation: Jun. 18, 2026 Keep them responsible with the quarterly reports.

Bertha Wachsman
Retired Research Secretary
University of Michigan
Electrical Engineering and Computer Science Department

Bertie — Jun 18, 2026
Subject: S7-2026-15 From: Bertie Affiliation: Jun. 18, 2026 QUARTERLY! KEEP THE PRESSURE TO PROTECT THE PROCESS!

Beth — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Beth Affiliation: Jun. 18, 2026 I've worked hard my entire life and scrimped and saved for retirement. Now you want to steal my savings by going to twice a year reporting. That stinks. Don't do it. Beth M Egan , retired, Memphis TN

Beth Egan

Beth Ann Lico — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beth Ann Lico Affiliation: Jun. 18, 2026 Do NOT make this change-it will only lead to more fraud which ultimately costs the average—non stock holding American money-STOP the easing of regulations that only benefit the 1%
Beth Ann Lico
Personal Assistant to the UHNW
Former bank executive with Citibank and JP Morgan/Chase

Sent from my iPhone

Beth courrau — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Beth courrau Affiliation: Jun. 18, 2026 In today's technological world, there is no reason to decrease reporting from quarterly to twice a year. Companies have the tools to produce this data and they certainly are doing it for their own edification. The public deserves to know as well, to make informed decisions.

Beth Courrau
Sent from my iPhone

Beth Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beth Davis Affiliation: Jun. 18, 2026 Everyone having savings invested in stocks, no matter how many or how few should have be able to see how the companies they've invested in or are considering investing in are faring quarterly. Without this, I would cash in all my and my children's stocks and do better betting the money in gambling. Either way it would be a crapshoot. I'd have more choice and awareness in the odds for what I'm gambling on.

Beth Davis

Beth Erbelding — Jun 18, 2026
Subject: S7-2026-15 Comment . From: Beth Erbelding Affiliation: Jun. 18, 2026 In order to follow my investments I need to see what is happening within companies I invest in. Quarterly reports allow me to be aware of what is happening and what changes I may need to make in a timely manner. Twice a year notifications are not enough. Quarterly reports are essential Beth Erbelding retired teacher.

Sent from my iPhone

Beth Howison — Jun 18, 2026
Subject: S7-2026-15 From: Beth Howison Affiliation: Jun. 18, 2026 There is absolutely no reason to not continue quarterly reports. Keep the 4 times per year reporting. Looks like they have another plan to steal money.

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beth Mealey — Jun 18, 2026
Subject: S7-2026-15 From: beth Mealey Affiliation: Jun. 18, 2026 Keep the reporting as it always has been. 4 times a year. I'm retired and have always paid my taxes and all other bills. We are all thevsame when it comes to following the law. This is disgusting. Beth Mealey

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Beth Michelle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beth Michelle Affiliation: Jun. 18, 2026 I am against quarterly reporting. I need access to daily reports.
Beth Aragon. Retired teacher trying to maintain financial stability.
Beth Aragon

Sent from my iPhone

Beth Omalley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beth Omalley Affiliation: Jun. 18, 2026 Don't end quarterly reporting. It gives investors more information and the ability to hold companies accountable. More transparency keeps companies healthy and promotes a high standard of ethics, and encourages investor engagement. All of this benefits individuals, communities and US fiscal strength.

Rev. Beth O'Malley, Pastor

Beth Shropshire-Bruno — Jun 18, 2026
Subject: S7-2026-15 From: Beth Shropshire-Bruno Affiliation: Jun. 18, 2026 Please keep the law as is. History dictates that it is a necessary instrument to help prevent financial collapse.

Beth Slavet — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beth Slavet Affiliation: Jun. 18, 2026 Beth Slavet, retired lawyer/mediator. Retirement money mostly in stock market. Rely heavily thru financial advisor on quarterly reports.

Sent from my iPad

Bethany Davies — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bethany Davies Affiliation: Jun. 18, 2026 Your wrecking average American's way of investing and nullifying their financial gains. You asshats!!!

Sent from my iPhone

Bets Adair — Jun 18, 2026
Subject: S7-2026-15 From: Bets Adair Affiliation: Jun. 18, 2026 Why would the SEC reduce the accountability for corporations' executives allowing potential fraud? Especially when trust in our government is at an all time low. Some back room deal is being made to once again screw the American public. Shame on them.

Betsey Johanns — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betsey Johanns Affiliation: Jun. 18, 2026 We need to continue to have quarterly reporting to be responsible investors.

Betsy AINSPAC — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betsy AINSPAC Affiliation: Jun. 18, 2026 As a retail investor with my retirement investments on the line, I require accurate and timely information. Changing the requirement to 6 months allows too much time for a business to be struggling and insiders to bail leaving retail investors paying the price.

Betsy
Sent from iPhone

Betsy Brinkley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betsy Brinkley Affiliation: Jun. 18, 2026 I rely on quarterly reportings in making decisions on my stock and ETF actions. Who benefits from this proposed change. Certainly not individuals. By eliminating the quarterly reports investing in the stock market becomes more of a gambling effort. Knowledge is king

Betsy Brinkley

I embrace New Beginnings and make my Dreams come True

Betsy Ford — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Betsy Ford Affiliation: Jun. 18, 2026 I'm writing in reference to S7-2026-15. As a smallish individual investor, I believe it's critical to maintain at least quarterly earnings reporting. (Monthly would be great, but I won't get greedy.) I'm retired from state government, and am fortunate to have a reliable — though not large — pension, and I've been able to accrue a nest egg that should support me for the next two or three decades (thanks, Mom and Dad, for the good genes!). But it depends on good management of that nest egg, which gets harder if I get reports only twice a year. I don't have any inside tracks to corporate activities, only the quarterly reports and whatever other news a company chooses to release. Please do not reduce the reporting requirements.

Elizabeth Ford
Retired in Columbia, SC, from SC government's SCEIS (SC Enterprise Information System).

Betsy

Betsy Hodge — Jun 18, 2026
Subject: S7-2026-15 From: Betsy Hodge Affiliation: Jun. 18, 2026 Quarterly reporting should stay. This is to keep our checks and balances. Yearly balance check up is unsustainable and risky.

Betsy S — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betsy S Affiliation: Jun. 18, 2026 As an investor, I strongly oppose moving to semi-annual reporting. Quarterly reporting allows investors greater visibility into a company's business practices and financial status. I support keeping the reporting at at a quarterly basis.

Elizabeth Speakmon
Retired Quality Manager, Pharmaceutical Industry

Betty Aronson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betty Aronson Affiliation: Jun. 18, 2026 Leave things the way they are!!

Sent from my iPhone

Betty Arredondo — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Betty Arredondo Affiliation: Jun. 18, 2026 It is not ok to progress backwards on this. Keep the reporting as it is today.

Sent from my iPhone

Betty Bryan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Betty Bryan Affiliation: Jun. 18, 2026 Dear Sir: I should like to comment on the proposed SEC rule change on quarterly reporting. Democracy dies in darkness. I oppose ending quarterly reporting. Business should be accountable to investors. Six months' time is an eternity in this day of instant communication. How can effective decisions be made by investors, especially large institutional investors, if the time between reporting is doubled? Our present system has helped to stabilize our markets for many years. I oppose any move that would destabilize our markets and hide problems from regulators, Congress, and the public. Accurate and timely information is absolutely vital to good decision-making. I am an elderly widow, dependent on the funds I receive from my annuities to care for myself and my handicapped child. Please consider the needs of the many people who are like me, not just the wishes of the very wealthy who are pushing for this change. Thank you, Betty Bryan. Retired School Teacher.

BETTY DEEGAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: BETTY DEEGAN Affiliation: Jun. 18, 2026 Why cut the reports? Equal rights for US citizens and you are taking them away to manipulate all the money …. It's illegal

Sent from my iPad

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betty hiller — Jun 18, 2026
Subject: S7-2026-15 Comment From: betty hiller Affiliation: Jun. 18, 2026 Betty Hiller, Retired Government Worker we need quarterly reporting to keep watching what is happening in real time to keep corporate gains and losses in view.

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betty jones — Jun 18, 2026
Subject: S7-2026-15 From: betty jones Affiliation: Jun. 18, 2026 Why would you break the fix created to deter fraud? CEO's need to be accountable for their businesses- keep the mandated reporting quarterly!

Get Outlook for Android

Bev Runyon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bev Runyon Affiliation: Jun. 18, 2026 Keep the quarterly reporting. Do NOT change it

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Bev Taylor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bev Taylor Affiliation: Jun. 18, 2026 We, the public need protection!

Beverly James — Jun 18, 2026
Subject: S7-2026-15 From: Beverly James Affiliation: Jun. 18, 2026 Consistent quarterly reporting is vital for maintaining organizational integrity.

Beverly Shepherd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beverly Shepherd Affiliation: Jun. 18, 2026 This is no brainer. .protect us not the insiders.
Beverly Shepherd
Retired

Beverly Ward — Jun 18, 2026
Subject: S7-2026-15 Comment From: Beverly Ward Affiliation: Jun. 18, 2026 Keep the quarterly

review in place! Why would the SEC want to destroy this important financial check and balance of the stock market? And who does it benefit most? I am sure most of us know the answer here!! KEEP THE QUARTERLY REVIEW IN PLACE!! Perhaps even a change to a monthly review would be more appropriate and beneficial to most of us Americans!!

Bill Blankemeier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bill Blankemeier Affiliation: Jun. 18, 2026 Quarterly reporting keeps things more transparent. There's no reason to delay it for 6 months other than to hope people are distracted.Or forget

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Bill Diamond — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bill Diamond Affiliation: Jun. 18, 2026 As a retiree, I study the quarterly reports from my investments. In particular, I pay attention to burn rates, changes in customer loyalty, and employee churn. All of these, along with the forward looking statements are crucial to understanding whether to hold or sell an investment.

This isn't a hobby. This is my source of income in retirement and as pressure on reducing social security benefits increases, the consequences to the retired can mean poverty.

Transparency is the essential hallmark of economic behavior of the government and corporations. We place our retirement in the hands of people who can enact egregiously stupid practices thar we may not know about for six months until we discover they've invested their operating funds in offshore crypto and lost it.

This isn't market transparency or protecting shareholders value. This is the opposite and will result in many investors leaving the markets in search of safer instruments. This will deprive companies of cash to expand and will almost certainly trigger a round of bankruptcies.

Stop being stupid. The correct path is increased transparency, not reduced. Stop eroding shareholder value in favor of large hedge funds.

Bill Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bill Hall Affiliation: Jun. 18, 2026 Quarterly reporting provides greater visibility for investors to make informed decisions on investments. It also provides greater transparency in corporate finance.
Do not change the requirement to report quarterly.

William Hall
Retired
Fairhope, AL

Bill Michaels — Jun 18, 2026
Subject: S7-2026-15 From: Bill Michaels Affiliation: Jun. 18, 2026 Quit being foolish and protect the PEOPLE !!!!!!! Your buddies can go to jail just like the rest of us for screwing up and scamming the

country.

Bill Michaels

Sent from my iPhone

Bill Schultz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bill Schultz Affiliation: Jun. 18, 2026 My name is William R. Schultz, a retired career educator. This is important to me as I've invested a great deal in my pension as well as other saving and retirement vehicles so keeping reports quarterly enhances transparency and accountability and helps everyone better track results. To eliminate this requirement, smells of corporations and large financial entities pulling the puppet strings making it even more difficult for average working folks to better see what is going on with their investment portfolio! Do the right thing for people by keeping quarterly reports mandatory!!

Bill Schultz 9-12 Business Education
PEM High School
CONFIDENTIALITY NOTICE: This E-mail transmission may contain confidential or legally privileged information intended for the individual or entity named in the E-mail address. Use of enclosed information by any intended recipient is limited to the purpose for which information was sent. Unauthorized use, disclosure, or copying is strictly prohibited. If you receive this E-mail transmission in error, please reply to the sender and delete the message. Thank you.

Bill Seely — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bill Seely Affiliation: Jun. 18, 2026 One of the reasons investors from all over the world put their money into US stocks is the relatively strict reporting requirements they are subjected to. While I understand the corporations' desire to avoid costs and scrutiny, I sympathize more with the investors who are already trusting mere paper snapshots to tell them what is happening with their money. Investor knowledge is already tenuous and info is carefully selected to reflect well on management. Six months is far too long to go without fresh reporting. If anything, more stringent reporting should be required (perhaps not more frequent, but stricter) to eliminate "creative accounting".

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bill spooner — Jun 18, 2026
Subject: Comment on S7-2026-15 From: bill spooner Affiliation: Jun. 18, 2026 The reporting requirements cannot be changed and must remain as they currently are or made even more frequent. The potential of lowering the valuations and returns of the stocks held by millions of citizens would impoverish the nation.

Regards,

William A. Spooner

Bill Surratt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bill Surratt Affiliation: Jun. 18, 2026 I vote no

Sent from my iPhone

Bill Tanner — Jun 18, 2026
Subject: File No. S7-2026-15 From: Bill Tanner 1. Timely Data for Smarter Decisions A lot can happen in six months. Quarterly reporting gives investors, management, and stakeholders a look at the data every 90 days instead of every 180 days. Spotting Trends: It allows leadership to catch negative trends (like dipping margins or rising costs) early enough to pivot before half the year is wasted. Agility: In fast-moving industries like tech or retail, market conditions shift rapidly. Quarterly updates ensure that external investors aren't operating on stale information. 2. Better Alignment with the Operational Calendar Most businesses naturally budget, set targets, and review performance by the quarter (Q1, Q2, Q3, Q4). Reporting financials on this same cadence means the external narrative matches internal operations perfectly. It aligns cleanly with standard corporate cycles, such as quarterly board meetings and executive bonus structures tied to quarterly goals. 3. Increased Market Visibility and Liquidity For publicly traded or venture-backed companies, staying top-of-mind is crucial. Constant Communication: Quarterly reports keep the company in the financial news cycle four times a year. This regular drumbeat maintains investor interest. Higher Liquidity: More frequent, predictable data releases reduce uncertainty. When investors feel informed, they are generally more willing to buy and sell the company's stock, which can stabilize or boost the stock's liquidity. 4. Reduced Information Asymmetry Information asymmetry happens when corporate insiders know a lot more about a company's health than external investors. Shorter reporting intervals bridge this gap. Because updates are frequent, there is less room for massive, unexpected surprises that can cause a company's stock price to crash overnight. 5.) It reduces potential for delayed fraud discovery

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Billie Rodgers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Billie Rodgers Affiliation: Jun. 18, 2026 The SEC should be transparent. Quarterly reports should ensure that there is honesty in reporting.
Billie Rodgers
Retired Teacher

Billy Harris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Billy Harris Affiliation: Jun. 18, 2026 This information available at all times and up to date is necessary to invest wisely!
Bill Harris
Retired

Get Outlook for iOS

BJ — Jun 18, 2026
Subject: S7-2026-15 Comment From: BJ Affiliation: Jun. 18, 2026 I believe that quarterly reporting is instrumental in transparency and essential to proper investments.

Sent from my iPad

BJ Cullen — Jun 18, 2026
Subject: S7-2026-15 Comment From: BJ Cullen Affiliation: Jun. 18, 2026 Keep the report quarterly

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Blair Watton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Blair Watton Affiliation: Jun. 18, 2026 The stock market would fail. Everyone would pull out. That is the only way the people could speak!

Sent from my iPhone

Blake Hess — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Blake Hess Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My research shows that less reporting doesn't increase free trade. Other markets like the EU didn't show more companies entering the public sector. My research also shows that the problem is not enough capitalism in the audit sector. A few companies rule the industry responsible for auditing and certification of public companies. How ironic that free enterprise doesn't have free enterprise in the sector charged with verifying they follow the rules. The SEC & congress should revisit the rules for monopolies and polyopolies. Don't weaken public disclosure, make compliance cheaper.

BLYTHE DOANE — Jun 18, 2026
Subject: S7-2026-15 From: BLYTHE DOANE Affiliation: Jun. 18, 2026 Ridiculous to stop quarterly reporting

Sent from my iPad

BNC Newsletter — Jun 18, 2026
Subject: S7-2026-15 From: BNC Newsletter Affiliation: Jun. 18, 2026 We need quarterly reporting to keep corporations honest.

Bob Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Anderson Affiliation: Jun. 18, 2026 I'm a retired retail

investor who relies on quarterly reports on companies that I invest in for my retirement portfolio. Allowing listed companies to hide financial discrepancies for more than a fiscal quarter puts my financial stability at risk. Bob Anderson
Delaware

Bob Caruso — Jun 18, 2026
Subject: S7-2026-15 From: Bob Caruso Affiliation: Jun. 18, 2026 I use the reports to review my investments.

Sent from my iPhone

Bob Clyburn Retired IT Professional — Jun 18, 2026
Subject: File No. S7-2026-15 From: Bob Clyburn I rely on quarterly reporting to know how my investments are doing currently, and to look back over a year or two (I save my stmts) to see how my investment portfolio is performing. Please do NOT increase the window to 6 months. Companies need to be compelled to report quarterly, as they already do. Basically, I support retaining quarterly financial reporting requirements. Quarterly reports provide timely transparency, improve investor protection, promote efficient markets, and increase management accountability. Reducing reporting frequency to every six months would leave investors with less current information and could increase uncertainty and market volatility.

Bob Fitzgibbons — Jun 18, 2026
Subject: S7-2026-15 From: Bob Fitzgibbons Affiliation: Jun. 18, 2026 Robert Fitzgibbons, Retired. We deserve to have honest, timely reporting to manage our funds.

Bob

Bob JustBob — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob JustBob Affiliation: Jun. 18, 2026 I believe in quarterly reporting for my investments. Giving an advantage to business would be unfair and inhibit my ability to manage my lifetime investments. Robert Griffin IT Network Administrator,
retired Bothell , WA

Bob Reese — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Reese Affiliation: Jun. 18, 2026 In an increasingly opaque and oligarchic world this rule would contribute to the continued catastrophic transfer of wealth from the American people to a relative handful of families. Do not do it.

Written on my cell phone.

Bob Riley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Riley Affiliation: Jun. 18, 2026 The corruption keeps on growing in the US ! Now the politicians are going to be able to keep flip flop stocks legally and morally... Stop the cycle before it starts! Keep quartly reporting!

Yahoo Mail: Search, Organize, Conquer

Bob Rohrberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Rohrberg Affiliation: Jun. 18, 2026 DO NOT LET UP ON THESE THIEVES.. MAKE THEM ACCOUNTABLE ALL YEAR..MAYBE EVEN 4 TIMES ISN'T ENOUGH.....

Bob Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Smith Affiliation: Jun. 18, 2026 Take and leave everything the way it is.

Bob Stork — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bob Stork Affiliation: Jun. 18, 2026 Taking away reporting creates massive opportunities for more insider trades that already happen. This is a policy that hurts non-insider traders than helps companies listed on the exchange.

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bobbi fox — Jun 18, 2026
Subject: S7-2026-15 Comment From: bobbi fox Affiliation: Jun. 18, 2026 Bobbi Fox … DO NOT CHANGE REPORTING TO EVERY 6 months ! Keeping track of our $$$ and investments is most important ! KEEP IT AT QUARTERLY REPORTING !

Bobbi

Bobbi Murphy — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bobbi Murphy Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
investing is challenging enough so reducing the reporting to twice a year puts the investor at a disadvantage

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bobbie keeney — Jun 18, 2026
Subject: S7-2026-15 Comment From: bobbie keeney Affiliation: Jun. 18, 2026 They need to keep report quarterly. To much fraud in our country and personal lives every day as it is. If they are honest

they won't care. Roberta Keeney shift manager

Yahoo Mail: Search, Organize, Conquer

Bonita Hobbs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonita Hobbs Affiliation: Jun. 18, 2026 BACK IN THE GOOD' OLD' MOSTLY' SENSIBLE' 1990'S' AN ACTOR IN A MOVIE TRAILER SAID, "AMERICA NEEDS AN ENEMA"❗❗❗Now, does it need to just get a 24-7 -365 colon cleansing ? said as well as possible.

Bonjon9 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bonjon9 Affiliation: Jun. 18, 2026 Keep the quarterly reporting. It's already in place - there's no additional cost to continue that and it's quite important for investors. You must do all you can to keep people & companies honest.
Bonnie Johnson, retired, North Carolina

Bonnie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Affiliation: Jun. 18, 2026 Bonita J Burt, retired. Perhaps people will pull all of their investment out. This is investors right to have quarterly reports. This gov't needs reining in NOW!

Sent from my iPhone

Bonnie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Affiliation: Jun. 18, 2026 Quarterly reporting is the minimal requirement. I'd like to see monthly.

Bonnie Yantis
jarbidger@gmail.com

Bonnie Grantham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Grantham Affiliation: Jun. 18, 2026 My name is Bonnie Grantham, and I worked my whole life starting in the University Library in college. Immediately upon graduation, I taught English in public schools. Following that I earned a Master of Divinity degree and spent the rest of my career as a chaplain in hospitals. I have always saved money in Social Security and saved the maximum amount in retirement funds available to me. Now at 85 years old, I have been able to live a decent modest retirement life. During my whole life, I have observed that big corporations and CEOs are accountable only to the extent that our government legally requires. I and all American citizens have supported the organizations where they have labored and the government through our tax structure. I want those who run companies to be accountable for the

way they manage my savings just as I am held accountable for my labor. You know what is right and fair, please do it for me and the rest of your constituents whose labor has made CEO and government officials's jobs possible. Thank you for your attention to my comment and needs.

Sent from my iPhone

Bonnie Greenwalt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bonnie Greenwalt Affiliation: Jun. 18, 2026 I support keeping quarterly reporting
Bonnie C. Greenwalt, Realtor in Virginia, because it works

Bonnie Keuhne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Keuhne Affiliation: Jun. 18, 2026 Please do not do away with quarterly reporting! This will be a disaster for our economy and our country!

Get Outlook for iOS

Bonnie Knoll — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Knoll Affiliation: Jun. 18, 2026 As a recent senior citizen, you are robbing me of the last few years I have. That money I put away was to see the World a little. Now, what will be left will barely feed myself and husband. We don't not have the luxury of millions, like the sorts of you.
Bonnie Knoll
Recently Retired

Sent from my iPad

Bonnie Muren — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bonnie Muren Affiliation: Jun. 18, 2026 Why would you change a system that is working so well at increasing returns? Leave it as is!

Bonnie Redd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Redd Affiliation: Jun. 18, 2026 How can we make informed decisions about our stocks etc., if we don't get quarterly updates. We need to keep companies reporting quarterly.

Thanks, Bonnie Redd
707-290-3908
bonnielredd@yahoo.com

Sent from my iPhone

Bonnie Reese — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bonnie Reese Affiliation: Jun. 18, 2026 Another scam on the public via Trump and his criminal cohorts you can not live forever with all the evil intent you are making on the working people of our country money will not save your soul!!!

Sent from my iPhone

Bonnie Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bonnie Smith Affiliation: Jun. 18, 2026 Bonnie Smith, Business Owner. Less accountability is the last thing we need right now. It’s already too easy to steal from common investors. Let’s not install a fox in this henhouse as well.

Bonnie

Bonny Wagoner — Jun 18, 2026
Subject: S7-2026-15 From: Bonny Wagoner Affiliation: Jun. 18, 2026 I'm a small business owner. Twice a year reporting would not be an accurate tool for what's coming. Thanks to modern technology, it's never been easier to have information at the tip of our fingertips. Use it, share it, and save quarterly reporting.

BorderT. Joy — Jun 18, 2026
Subject: S7-2026-15 Comment From: BorderT. Joy Affiliation: Jun. 18, 2026 The quarterly reporting is important to me as a self-employed artist because I need to stay on top of investments in my IRA. The people of a Democracy should not be kept in the dark when it comes to corporate reporting. The policies of the current administration are removing all kinds of protections and safeguards that were necessary to keep our economy and culture stable and thriving. Now, more than ever we are being forced to be less trusting of our own government and more reliant on accurate information that we can use to make our own decisions.
Teresa Baksa, artist in MA

Boss Moff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Boss Moff Affiliation: Jun. 18, 2026 Seth Moffatt, Bookkeeper, quarterly reporting is extremely important. It help holds boards accountable as well maintaining transparency.

Sent from my iPhone

Brad Allen — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Brad Allen Affiliation: Jun. 18, 2026 Charles Allen
Consultant
Minooka, Illinois

I like getting results quarterly and I hope that remains.

Sent from my iPhone

Brad Harris — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Brad Harris Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.
No need to invite more chaos.

Brad Helfer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brad Helfer Affiliation: Jun. 18, 2026 The current level of oversight should be maintained to protect investors.

Brad Holt — Jun 18, 2026
Subject: S7-2026-15 From: Brad Holt Affiliation: Jun. 18, 2026 Dear [Relevant Authority/ Stakeholder],

I am writing to you today as Bradford Holt, a retired Police Captain from Oklahoma City, to convey my profound apprehension regarding the proposed modification to the existing quarterly financial reporting mandates.

My years of public service have instilled in me a deep understanding of the necessity for transparency and accountability in all sectors. From this perspective, the assertion that rigorous financial disclosure poses an excessive burden for publicly traded entities strikes me as deeply concerning. Quarterly reporting is not merely a bureaucratic formality; it stands as a cornerstone of sound corporate governance, vital for fostering investor confidence and ensuring the integrity of our financial markets. It represents a fundamental commitment to providing stakeholders with timely and accurate insights into an organization's health.

Any initiative to reduce the frequency of these disclosures, often framed under the guise of alleviating corporate 'burden,' appears to fundamentally misinterpret its critical importance. Such a change risks being perceived as a step toward diminishing accountability, potentially prioritizing corporate convenience over the public's inherent right to comprehensive and current financial information.

We must not forget the lessons etched into our collective memory from periods when oversight was less stringent. History unequivocally demonstrates that lax reporting standards can pave the way for

financial malfeasance, resulting in devastating losses for investors and widespread instability that reverberates through the global economy. To incrementally erode the very mechanisms designed to prevent such calamities would, in my estimation, be an ill-advised regression.

Therefore, I earnestly urge you to preserve the current, robust framework of quarterly reporting. Upholding these standards is absolutely critical for maintaining investor trust, safeguarding market stability, and ultimately protecting the financial interests of millions of ordinary citizens. It is through unwavering commitment to transparency that we can ensure corporations remain fully accountable, thereby securing a more stable and equitable economic future for all.

Thank you for your careful consideration of these vital concerns.

Brad Peterson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Brad Peterson I am against the proposed rule change regarding the reduction of public earnings reports to be made by the companies. I am very skeptical that the theoretical benefits of doing so would be achieved but very confident that retail investors like myself will be disadvantaged by reducing the frequency in which information is provided to the public. It's hard to make sound investment decisions as it is and reducing the reporting requirements would make it even harder.

Brad VanBrimmer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brad VanBrimmer Affiliation: Jun. 18, 2026 Brad VanBrimmer, Pediatric Clinical Pharmacist
We need full transparency to see how our money is being handled. The big companies already have too much power over us. You are our only source of protection.

Sent from my iPhone

Bradley — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bradley Affiliation: Jun. 18, 2026 The fraud around the country being reported is astounding and yet you want to loosen the rules for what benefit for the people? I thought we got rid of the rif raff of the last administration. We need better and more accurate information not less.

Sent from my iPhone

Brandi Tallent — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brandi Tallent Affiliation: Jun. 18, 2026 Being aware of my investments on a regular basis is essential for my long term financial planning. Frequent reports and disclosure ensures this is a continuous factor.

Brandi Tallent
Client Records
Tx DHHS SSLC

Brandon Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brandon Hall Affiliation: Jun. 18, 2026 Keep quartelry reporting! Stop rich folks stealing from the rest of
Us

Brandt Bechtold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brandt Bechtold Affiliation: Jun. 18, 2026 Yes quarterly reporting of public companies is the only way to maintain transparency of companies financial health. What should be eliminated is insider trading by public officials. Brandt Bechtold Locomotive Engineer.

Sent from my iPhone

Brandyn Ortiz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brandyn Ortiz Affiliation: Jun. 18, 2026 I want to know progress at every opportunity—the sooner, the better.

I hope I'm understanding this correctly.

Thank you, Emily M.

Brandyn Ortiz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brandyn Ortiz Affiliation: Jun. 18, 2026 I want to know progress at every opportunity—the sooner, the better.

I hope I'm understanding this correctly.

Thank you, Emily M.

"As a childhood cancer nonprofit, we rely on transparent and timely quarterly reporting to help assess the trajectory, stability, and scientific progress of biopharma companies developing promising therapies or contributing to the development of treatment.

Without this information, we would have misplaced donations, and wasted time that kids with cancer don't have.

There's more than just money on the line."
EMILY M.
Co-founder of a pediatric cancer non-profit

Brenda Adams — Jun 18, 2026

Subject: S7-2026-15 Comment From: Brenda Adams Affiliation: Jun. 18, 2026 Leave it quarterly please !

Brenda Allison-Walton — Jun 18, 2026
Subject: S7-2026-15 From: Brenda Allison-Walton Affiliation: Jun. 18, 2026 Cutting back to only 2x/yr is ABSURD! Are you TRYING to promote FRAUD. We've been there before and we know what happened. History WILL repeat itself if given the opportunity. Billionaire corporations are more corrupt TODAY than ever before. And you want to 'loosen' the reins? Are you DAFT??? If you reduce the requirement to 2x/yr, it can ONLY be because you are being pressured (bribed, paid, etc.) from these same billionaire corporations who CLEARLY have ulterior motives. Gosh, what COULD those ulterior motives be????? The lies, deceit and corruption in Washington is OUT OF CONTROL!!! How about if you pull away from the pack and set yourself apart, by standing up for the 'common man' instead of the billion/millionaires, for a change. Make a name for YOURSELF that WON'T keep you awake at night, possibly in prison.....

Brenda Black — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brenda Black Affiliation: Jun. 18, 2026 _Corruption already abounds; don’t give them an edge.
_Quarterly has worked fine all this time; what’s the urgency?… stay transparent.
_Insider trading isn’t legal as it is; that’s OUR money… they shouldn’t profit more than we do.

Sent from my iPhone

Brenda Cox Finance — Jun 18, 2026
Subject: File No. S7-2026-15 From: Brenda Cox Similar to bank financing, they need to show financials quarterly. We had numerous situations as a lender where the quarterly reporting saved us from a much worse outcome than if it had been semi-annual. People should have the same access to the companies in which they are invested. These investments will be their livelihood someday and for many, that means now. Please do not take away this tool from average families trying to do the right thing.

Brenda Daniel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brenda Daniel Affiliation: Jun. 18, 2026 Keep it QUARTERLY! Financial records can have omissions, transcriptions, duplicate entries etc. Errors can be difficult to locate and correct in quarterly reports. Every six months- extremely time consuming alone with researching/correcting the facts.
Brenda Daniel
Retired Office Manager

My phone

Brenda Fergen — Jun 18, 2026

Subject: S7-2026-15 From: Brenda Fergen Affiliation: Jun. 18, 2026 We already have enough incorruption in this country. We don't need big business to commit even more crime. Do not minimize this law. Hold the CEOs of big businesses accountable.

Get Outlook for Android

Brenda Kessell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Kessell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly statements are crucial in. Determining when & where to shift my financual assetts to better grow & maintain a orioer balance. There was a valid reason ghat quarterly statements were mandated & that reason still exists. We keep better tabs in thise to whom we entrust our assets.

Brenda Lindfors — Jun 18, 2026
Subject: File No. S7-2026-15 From: Brenda Lindfors The SEC has proposed allowing public companies to abandon quarterly reporting in favor of semiannual disclosures. I think this is wrong. As an investor, I want to receive quarterly reports in order to gauge how the companies I am investing in, and considering investing in, are doing. I want the level of financial accountability and transparency that currently exists to continue. Moving to semiannual reporting would be a step backwards and I am writing to express my opposition to that. Thanks, Brenda

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Brenda ORourke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brenda ORourke Affiliation: Jun. 18, 2026 Quarter reporting!!!

Brent Brickett — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Brent Brickett Affiliation: Jun. 18, 2026 Quarterly is the way for companies to produce their figures. Going to half year is way too long to see how a company is performing!

Sent from my iPhone

Brent Racheau — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brent Racheau Affiliation: Jun. 18, 2026 Keeping quarterly reporting. It seems that everyone is against me from retiring.

Sent from my iPhone

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bret winkler — Jun 18, 2026

Subject: S7-2026-15 Comment From: bret winkler Affiliation: Jun. 18, 2026 we must keep transparency available for all. reducing the reporting to 2 times per year creates a swamp of privilege for insider trading. we must keep the information available for all. The books are maintained, so no extra effort is required to keep information viewable, and to reduce the reporting frequency is a dereliction of our duties of oversight and fair markets.

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bret winkler — Jun 18, 2026
Subject: S7-2026-15 Comment From: bret winkler Affiliation: Jun. 18, 2026 we must keep transparency available for all. reducing the reporting to 2 times per year, creates a swamp of privledge for insider trading. we must keep the information availble for all. The books are maintained, so no extra effort is required to keep information viewable, and to reduce the reporting frequency is a dereliction of our duties of oversight and fair markets.
bret winkler
5834 SE tenino st.
portland, OR 97206

Brett Cherrington — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brett Cherrington Affiliation: Jun. 18, 2026 Brett A Cherrington - retired.

I believe that evaluation of securities requires a knowledge of recent conditions. Quarterly seems to be a compromise that has worked for quite a while. A change in the direction away from clarity seems to have only negative effects for all but those looking to hide information.

Keep it Quarterly.

Brett A Cherrington
Hillsborough, NH
brettacherrington@gmail.com

Brett Houser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brett Houser Affiliation: Jun. 18, 2026 Extending quarterly reporting to semiannually appears to give institutional investors an even larger advantage when making investment decisions then they already have when compared to retail investors. This feels like another money grab for the ultra rich and will result in furthering the elimination of the middle class. I think it’s a bad move for our country.
Brett Houser

Sent from my iPhone

Brian and Vivian — Jun 18, 2026

Subject: S7-2026-15 Comment From: Brian and Vivian Affiliation: Jun. 18, 2026 More transparency vs. less!

Sent from my iPhone

Brian Bauer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brian Bauer Affiliation: Jun. 18, 2026 My name is Brian Bauer IT Director
I do not want to be in the dark companies need to continue reporting like normal so they can be held accountable

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Brian Bradshaw — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brian Bradshaw Affiliation: Jun. 18, 2026 For the little man it is hard getting data now and this change will make it harder on us.

Sent from my Galaxy

Brian Connolly — Jun 18, 2026
Subject: File No. S7-2026-15 From: Brian Connolly As a retail investor, less information is not a good thing. Institutional investors already have a large advantage and this change would make things worse. I worked for a small US company listed on NASDAQ in the finance department for close to a decade. I can say my opinion with 100% certainty that quarterly reporting requirements kept the management more accountable. Bad actors will utilize LESS information to get away with poor performance. These 10Qs and corresponding investor calls keep all companies honest. There are better ways to reduce short term thinking. For example, rules relating to executive compensation, can focus on rolling timeframes where it is much harder to manipulate short term results to get stock comp awards.

Brian Dresser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brian Dresser Affiliation: Jun. 18, 2026 Keep the law of quarterly reporting. Quit try to make it easier for companies to hide information and screw the consumers/investors.

Sent from my Galaxy

Brian Fowler — Jun 18, 2026
Subject: S7-2026-15 From: Brian Fowler Affiliation: Jun. 18, 2026 Quarterly reporting is fiscally responsible. No surprises no excuses. Shareholders should have a right to know what is happening on a quarter by quarter basis. This is meaningful data that we have a right to expect.

Sent from my iPhone

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brian haegele — Jun 18, 2026
Subject: S7-2026-15 Comment From: brian haegele Affiliation: Jun. 18, 2026 It's vital that quarterly reporting is keep for the safety of investors! Do not roll back the reporting requirements.

Brian Heath — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brian Heath Affiliation: Jun. 18, 2026 I t cuts down on my return ! I am trying to make a few dollars in the market so I can afford to live in this country! Don’t make much.

Get Outlook for iOSBrian Heath
161 Robanna Cir.
Ohatchee, Al. 36271

BRIAN HOWARD — Jun 18, 2026
Subject: Comment on S7-2026-15 From: BRIAN HOWARD Affiliation: Jun. 18, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Respectfully,
Brian Howard

Sent from my iPhone

Brian Masters — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Brian Masters Affiliation: Jun. 18, 2026 Brian Masters from

Norman, Oklahoma. Truck Driver. I love history, and have read and watched many shows about financial ruin. There is a reason we have so many regulations now. Wall Street was the wild Wild West before the SEC. Even with the SEC, we still had the sub prime mortgage loan disaster. There is still tons of insider trading going on as well. Do not roll back regulations to make it even easier for big corporations to steal our money more than they already do.

Thank you

Brian Masters

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brian murphy — Jun 18, 2026
Subject: S7-2026-15 Comment From: brian murphy Affiliation: Jun. 18, 2026 Quarterly accounting is safer for investors, and helps inform investors of the health of the corporation that is supposed to have some fiduciary responsibility to its investors. To make a half year report can only make timely necessary reports harder to get. Corporations have had audits or quarterly reports since the 30s, and in this day and time, information is easier to compile for these reports. KEEP IT QUARTERLY.

Brian P. Murphy
(513)479-4321

Brian Simpson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brian Simpson Affiliation: Jun. 18, 2026 I think it should be opened every day so we the people can know exactly what they are doing

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Brianna Jaime — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Brianna Jaime Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I work in the financial industry and I'm tired of millionaires and billionaires getting these loopholes to avoid consequences/accountability while the grandpa/grandma who worked their entire life gets no breaks.

Bridget Cassidy (bridgetc) — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bridget Cassidy (bridgetc) Affiliation: Jun. 18, 2026 Quarterly reporting is essential to doing business honestly and with integrity. I am vehemently against any change. Quarterly reporting must remain

Bridget
Sent from my iPhone

Bridgett Kurtz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bridgett Kurtz Affiliation: Jun. 18, 2026 Transparency is vital in a democracy, and our democracy is in jeopardy. Protecting transparency = protecting democracy.

Bridgett Kurtz, Retired Teacher

Sent from my iPhone

Brigid Conway — Jun 18, 2026
Subject: S7-2026-15 From: Brigid Conway Affiliation: Jun. 18, 2026 There is not a good reason to stop reporting quarterly, NONE. Keep it as it has been to protect our information on investments.

Brigid OBrien — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brigid OBrien Affiliation: Jun. 18, 2026 Not on my behalf!

Brigid Trovato — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brigid Trovato Affiliation: Jun. 18, 2026 No hiding! Keep it Quartly!

Sent from my iPhone

Brigitte James — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brigitte James Affiliation: Jun. 18, 2026 Quarterly reporting helps me as an investor to better manage my portfolio. Quarterly reports keep companies honest. It also gives them a glimpse into the efficacy of their business plans. Removing such knowledge in general is detrimental to the overall economy

Sent from my iPhone

Briony Grindlinger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Briony Grindlinger Affiliation: Jun. 18, 2026 Stop trying to grift! We don't appreciate your dishonesty and thieving

Sent from my iPad

Brittney Parker — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Brittney Parker Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

We live in a world that lacks so much transparency at the top. The whole entire point of quartely reporting is accountablilty. Gaps in reporting are grey areas to hide things. How much more of a mess do our financial institutions need to be in for corpos to wake up? How much more do we need to give away while getting as little back in return as possible? This seems like the beginning stages of a data lockout for regular people like myself. We are the capital, we are the market. Why should

we not have a say in access to crucial data that shapes the financial destiny of ourselves and others?
I completely disagree with this proposal. Frankly, I'm disappointed in the direction this country is heading. And the greed, oh the greed seeps down and further, but never the abundance is shared. You want a way to hide, I want a way to see. Why are the voices of the regular everyday blue collar person like me worth so little? Have we not learned from our past. This is a financial disaster waiting to happen. Mark my words, if these changes begin to trend, it will open the door to so much more deception and market instability. Do better.

Brittney Rust — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Brittney Rust Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I believe in transparency for the investor, no matter how little the amount is. We need information just like these companies want ours.

Brockton Cultural Council — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Brockton Cultural Council Affiliation: Jun. 18, 2026 I'm Virginia Mahoney, Artist and retired art teacher.

This is very important to me. They say this change in reporting will lower returns on savings. Fixed income, savings are all I have, and I can't afford to get lower returns. Please think of us who are on the middle to lower end of the income spectrum when you decide these things! This is VERY important to millions of Americans who are already struggling with higher prices and see their savings dwindling faster than they had hoped. Think of the AVERAGE American when you make your decisions. Thank you for your consideration.

Virginia Mahoney

Bronwyn Hinton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bronwyn Hinton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The economy needs regulations and oversight, a working congress, and frequent accountability to stabilize "we the people"

Brooke stout — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Brooke stout Affiliation: Jun. 18, 2026 Brooke Stout, teacher and stay at home mom. Quarterly reports are essential for managing investment and retirement funds properly. Our family is relying heavily on those accounts for post retirement income. Please leave quarterly reports!

Sent from my iPhone

Brooks Holloway — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Brooks Holloway Affiliation: Jun. 18, 2026 This is a step back and hurts consumers while benefiting companies. The inability to react to market changes will adversely affect consumers who rely on reporting to make imperative decisions regarding their personal finances and this decision could set up a situation where the American people stand to lose their livelihood. I can see absolutely no benefit to the change there is beneficial to an investor, only to the companies and the SEC itself. Please do not make this decision.

Borks Holloway

Sent from my iPhone

Bruce Butcher — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Bruce Butcher Affiliation: Jun. 18, 2026 Quarterly reports are very important in tracking our investments. We are trusting the SEC to make our investments in this country as safe as is possible don't let us down.

Bruce Searl — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Bruce Searl Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Don't do this. Small investors are already at many disadvantage compared to larger ones. Hurt them and you are directly hurting nearly every American investor

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Bruce Siegel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bruce Siegel Affiliation: Jun. 18, 2026 Bruce from NC here. If the SEC thinks corporations have learned their lessons since 1955, they are greatly mistaken. Quarterly reporting, while not perfect, still ensures a measure of accountability. Do not change the reporting from quarterly to semi-annual. Thank you.

Bruce Uber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bruce Uber Affiliation: Jun. 18, 2026 I'm retired this would delete a lot from my IRA.

Bryan Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bryan Anderson Affiliation: Jun. 18, 2026 This seems like a very poor choice. Reducing transparency and oversight have never historically been beneficial to the common good. It is the SEC's purpose to be the watchdog over the stock market, and this proposal seems directly counter to that purpose. Please do not allow this change to pass.
Regards, Bryan Anderson.

Bryan Lowder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Bryan Lowder Affiliation: Jun. 18, 2026 My name is Bryan Lowder. I'm a sales person at a famous firm. Quarterly reports allow everyone-- including the company-- to evaluate where a company stands. This allows for valuable changes in asset management.

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bryan.s.hunter — Jun 18, 2026
Subject: S7-2026-15 Comment From: bryan.s.hunter Affiliation: Jun. 18, 2026 To Whom It May Concern,
My name is Bryan Hunter and I am an individual investor and pension holder. Quarterly financial reporting is an important facet of transparency that informs critical decision making. There doesn't seem to be any good reason to change this rule, and at a time when there is so much perceived corruption and inside self-dealing is apparent, will only further disadvantage hard working Americans, while simultaneously create additional suspicion and disillusionment.

Thank you.

Brydie Huckestein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Brydie Huckestein Affiliation: Jun. 18, 2026 I don’t understand how this rule benefits any human being, only corporate interests. We need quarterly reporting, taking this away would be a slap in the face to every struggling American. You should all be ashamed of your selves for even considering this. The SEC was built to ensure that financial markets operate fairly and transparently. Please tell me how this new rule would do either.

Signed,
Every frustrated American

Buff Gibbons — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Buff Gibbons Affiliation: Jun. 18, 2026 If nothing is wrong. .,why try to fix it?

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has."
— Margaret Mead

Burdick Translations — Jun 18, 2026
Subject: S7-2026-15 Comment From: Burdick Translations Affiliation: Jun. 18, 2026 I'm self-

employed, and I'm investing for my retirement. I need to know how companies are doing quarterly so I can make good decisions for my future.
I can't afford to make mistakes. I need as much information as possible.
Best regards,
Marsha

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busylizards — Jun 18, 2026
Subject: Comment on S7-2026-15 From: busylizards Affiliation: Jun. 18, 2026 My name is Elizabeth Slokar and I'm an office manager working in Colorado. Before this I ran my own small business for 15 years so I understand a bit about reporting and why it is necessary, even if it seems burdensome. I am appalled that you would allow major corporations to return to quarterly reporting. Investing my meager but hard earned money into companies that already retain consultants and lawyers to maneuver around existing laws meant to protect investors is hard enough, but quarterly reports is just going to make transparency and accountability even harder. You should not even consider rolling this country back to 1955 rules, for many, many reasons, foremost of which is that money doesn't work the same way it did then and corporations are much less trustworthy. You are meant to protect investors and ensure that financial markets operate fairly and transparently. Taking the modern day investment market back to the quarterly reporting rule is not in line with those responsibilites. To do so would be shirking your responsibility at best, or, at worst, maliciously working against the public trust. I strongly urge you to retain the reporting requirements as they are.

Sincerely,

Elizabeth Slokar

Byron G — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Byron G Affiliation: Jun. 18, 2026 Byron Glunz, San Antonio, TX. My investments would be negatively affected if reporting is changed from quarterly. I'm retired, so this is important to me as well it would be for someone planning for retirement whether 10 or 50 years into the future. Knowledge is king.

Sent via the Samsung Galaxy Z Flip5, an AT&T 5G smartphone
Get Outlook for Android

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c atkinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: c atkinson Affiliation: Jun. 18, 2026 This feels like one more stab in the back to the average citizen investor. And one more self agrandizement of the wealthiest among us.

Please reconsider and maintain quarterly reporting by corporations.

C Baddeley — Jun 18, 2026
Subject: S7-2026-15 Comment From: C Baddeley Affiliation: Jun. 18, 2026 Quarterly reporting is an essential tool for transparency. As an individual investor, it is a necessity. Please keep it in place!

Chris Baddeley
612.834.0276

C Fuziol — Jun 18, 2026
Subject: S7-2026-15 Comment From: C Fuziol Affiliation: Jun. 18, 2026 Carole Fuziol, National Board Certified Teacher, (Retired)
As a retiree I depend on my stock market investments which I track regularly, to help fund my retirement. I need to know how the market evolves to know how much I can spend and plan taxes. Please: Do not change the quarterly reporting. That gives the strong impression that you want to hide valuable information from stockholders,
rather than to keep our trust.
Sincerely,
C Fuziol

C Fuziol — Jun 18, 2026
Subject: S7-2026-15 Comment From: C Fuziol Affiliation: Jun. 18, 2026 Carole Fuziol, National Board Certified Teacher, (Retired)
As a retiree I depend on my stock market investments which I track regularly, to fund my retirement. I need to know how the market evolves to know how much I can spend. Do not change the quarterly reporting. It gives the string impression you want your hide valuable information from stockholders.

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c l schrage — Jun 18, 2026
Subject: S7-2026-15 Comment From: c l schrage Affiliation: Jun. 18, 2026 I am against this proposal.

C P — Jun 18, 2026
Subject: Comment on S7-2026-15 From: C P Affiliation: Jun. 18, 2026 Carin Parella
Retired, former Visa Inc VP
Chatham, NJ

Please keep reporting as is. I just had this same conversation with my financial advisor. More reporting, more transparency means the ability to respond in an informed, effective way.

C Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: C Williams Affiliation: Jun. 18, 2026 Colleen Patricia Williams, MA LBA BCBA
Keep the reporting as it is. The only change should be more reporting, not less.

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C. Q. Speck — Jun 18, 2026
Subject: S7-2026-15 Comment From: C. Q. Speck Affiliation: Jun. 18, 2026 Keep in quarterly.!

C.L. Seitler — Jun 18, 2026
Subject: S7-2026-15 Comment From: C.L. Seitler Affiliation: Jun. 18, 2026 Moving to a six-month reporting timeline helps businesses. That's good for them, but it simultaneously creates a situation which places regular people at a disadvantage. Small investors will be harmed, it's just a matter of time and by how much.

Keep corporate reporting a quarterly requirement, at the very least for publicly traded companies.

Mr. Christopher L. Seitler
CLSeitler@gmail.com

C.M. Muhar — Jun 18, 2026
Subject: S7-2026-15 Comment From: C.M. Muhar Affiliation: Jun. 18, 2026 Quarterly reporting is paramount to corporate accountability, and investors' protection. Corporations have too much power! They do not need more power, at investors' expense.

Sent from my iPhone

Calvin Lenz Calvin Lenz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Calvin Lenz Calvin Lenz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

In order for the stock market to work for the public (the supposed target of a publicly traded

company) the companies need to make public the vital information for investors. This is obvious, and changing these rules could only be motivated by corruption and/or greed.

Calvin Nichols — Jun 18, 2026
Subject: S7-2026-15 Comment From: Calvin Nichols Affiliation: Jun. 18, 2026 Yes quarterly. Keep it.

Camille Cormier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Camille Cormier Affiliation: Jun. 18, 2026 We must have quarterly reporting to hold corporations in check.

Candi Rosen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Candi Rosen Affiliation: Jun. 18, 2026 Quarterly.
After Enron protections were put in place. I believe the CEO has to sign it personally. Don't remove that protection.

Sent from my iPhone

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candice rosenblatt — Jun 18, 2026
Subject: S7-2026-15 Comment From: candice rosenblatt Affiliation: Jun. 18, 2026 Retired american citizen here saying keep the reporting quarterly, so us folks can keep tabs on our life savings

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Careese Mayer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Careese Mayer Affiliation: Jun. 18, 2026 Follow the current Law! Quarterly!!!!

Careese Mayer
C: 203-898-2539
Careese.Mayer@gmail.com

Carin Lamontagne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carin Lamontagne Affiliation: Jun. 18, 2026 As a former retail

manager, I know all too well the danger of a lack of transparency. Please keep the quarterly reporting requirement! We clearly cannot trust corporations yo oversee themselves.

Thank you,
Carin Lamontagne

Carl Olson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carl Olson Affiliation: Jun. 18, 2026 Keep the quarterly reporting system intact.

Sincerely,

Carl Olson
Retired Teacher

Carla Barnett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carla Barnett Affiliation: Jun. 18, 2026 No more fraud for the little people, Carla Barnett retired

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carla calcagno — Jun 18, 2026
Subject: S7-2026-15 Comment From: carla calcagno Affiliation: Jun. 18, 2026 Stop the robbery and insider trading . Corruption at its height. These companies already are well staffed to do quarterly reports.

Sent from my iPhone

Carla Kay — Jun 18, 2026
Subject: S7-2026-15 From: Carla Kay Affiliation: Jun. 18, 2026 Transparency is key. Corporations have already proved they can't be trusted to keep the welfare of mankind in the forefront of their decisions.peiple over power and profit.

Respect,
Carla Kay
Electrical Engineer
Skunk Pharm Research
Specialized Formulations
503 775-5003 ll
503 421-1403 cell

Carla Koster — Jun 18, 2026
Subject: S7-2026-15 From: Carla Koster Affiliation: Jun. 18, 2026 Carla Koster, Realtor, United States. Keeping it quarterly keeps the accountability more fair and honest. Why should it be easier for the investors to not have a continuum?

Carla McClain — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carla McClain Affiliation: Jun. 18, 2026 My name is Carla McClain, I have worked my entire life in the retail business in management and support. I have denied myself many experiences and possessions in order to save and invest in the stock market. Now that I am semi retired I cannot afford to take a chance on losing any money. Can You? Please leave the quarterly reporting in place as it is now. Thank You for your consideration.

Carly Gutierrez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carly Gutierrez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Removing quarterly disclosures will be detrimental to investors. We rely on the quarterly reports to help understand the market and where to invest. This is not acceptable.
Please reconsider this decision.

Carmen Dannenbring — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carmen Dannenbring Affiliation: Jun. 18, 2026 Corporate regulation should be quarterly to protect investors

Sent from my iPhone

Carmen Paredes — Jun 18, 2026
Subject: Rule S7-2026-15 - keep it quarterly From: Carmen Paredes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission,

I am writing to express my strong opposition to the proposal to change company disclosure requirements from quarterly to every six months.

I believe it is essential to maintain quarterly reporting. Furthermore, I advocate for increased checks and balances within the reporting process rather than a reduction in frequency or oversight.

Sincerely,

Carmen "Paty" Saenz - Paredes, MA, IA, BBA, FE.

4031 Kilmartin Drive
Tallahassee, Fl 32309
(786) 556-0240 cell
cpsparedes@gmail.com

Carol — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Affiliation: Jun. 18, 2026 From Lydia Kemling - Retired Michigan resident.

Attention SEC,

Why does the current system of every 3 month accountability need to change? I want to see what my investments are doing and make sure there is quarterly check-ins and oversight. A 6 month twice a year required reporting seems like a big gap where a lot of mistakes and shady deals can go unnoticed. KEEP THE REPORTING QUARTLY! It's not just Big Money out there. It's my money too! If it has been working for all these many years I see no valid reason to change it. As a Taxpayer and investor I DO NOT want the requirements lessened. The SEC is supposed to work for ALL investors, little and big. And as a Taxpayer you should be looking out for MY best interests over mega corporations.

Carol — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carol Affiliation: Jun. 18, 2026 Subject: Support for Maintaining Quarterly Reporting Requirements

I strongly oppose any proposal that would allow public companies to replace quarterly reporting with semi-annual reporting.

Quarterly reporting has been a cornerstone of transparent U.S. capital markets for more than fifty years. Investors, both large and small, depend on timely financial information to make informed decisions. Reducing reporting frequency would increase information gaps, create greater uncertainty, and disadvantage ordinary investors who do not have access to private channels of information.

History suggests that transparency strengthens market confidence. Since quarterly reporting became mandatory in 1970, U.S. capital markets have grown into the deepest, most liquid, and most trusted markets in the world. Regular disclosure promotes accountability, improves price discovery, and helps ensure that all investors have access to material information at the same time.

Moving to semi-annual reporting would mean investors receive less information about the companies they own. In today’s fast-moving economy, six months is a long time. Significant changes in business conditions, risks, profitability, or cash flow can occur during that period. Investors should not be asked to wait half a year for updates on their investments.

While some argue that reducing reporting requirements would lower compliance costs, any savings to companies must be weighed against the potential costs to investors through reduced transparency, lower confidence, and less efficient markets.

America’s capital markets have long been the global standard because of their commitment to disclosure and investor protection. Quarterly reporting supports those principles and should be preserved.

For these reasons, I urge the SEC to maintain the existing quarterly reporting requirements for public companies.

Respectfully,
Carol Yakel
Michigan

One point worth noting: the article makes a persuasive argument, but its claim that semi-annual reporting caused lower returns and lower P/E ratios is correlation rather than proof of causation. Market valuations are influenced by many factors, including inflation, interest rates, economic growth, and geopolitical events. The strongest case for quarterly reporting is investor transparency, market efficiency, and equal access to information.

Sent from my iPhone

Carol Amisson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Amisson Affiliation: Jun. 18, 2026 Quarterly reports have worked. LEAVE IT ALONE. Carol

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Carol Ann Kent — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Ann Kent Affiliation: Jun. 18, 2026 Carol Kent, Retired. Keep the quarterly reporting because we, the American people, are tired of this continued and constant breakdown and destruction of our institutions. Keep doing it and the consequences will be dire.

Get Outlook for Android

Carol Ann Newsome — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Ann Newsome Affiliation: Jun. 18, 2026 Carol Newsome, retired. All my assets are in the stock market while we have a president playing pump and dump games with tariffs and stocks that threaten to tank the economy and financially ruin anyone in the bottom 98%. We absolutely need maximum transparency to protect our own interests. If you double the reporting period to 6 months I could be ruined before I even knew there was a problem. We need more transparency, not less.

C. A. Newsome

Lia Anderson Dog Park Mysteries
Available in print, ebook and audio, at all major online bookstores
http://www.canewsome.com

Carol Bostick — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Bostick Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop being crooks!!!!....

Carol Cagle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Cagle Affiliation: Jun. 18, 2026 These are public records and all should have a right to them,

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Carol Carter — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carol Carter Affiliation: Jun. 18, 2026 I do not want to gamble with my life's savings. I'm 75 and could not recover from a big loss that I'd be exposed to if corporations went to semi annual reporting. Please protect all investors and also business partners of corporations by maintaining the current reporting structure. Thank you!

Sent from my iPhone

Carol Contini — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Contini Affiliation: Jun. 18, 2026 We need quartly statements. Retired. 6 months is too long without seeing if things have changed. Carol Contini

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Carol Cordani — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Cordani Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep us informed. It's critical to making decisions for ourselves and our families!

Carol Davis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carol Davis Affiliation: Jun. 18, 2026 Quarterly reporting must continue without change. Protect investors.

Sent from my iPhone

Carol Decker — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Decker Affiliation: Jun. 18, 2026 To the Securities

and Exchange Commission:
Quarterly reporting is vital in tracking investment progress & helps to hold financial institutions accountable to investors who are individuals, including retirees like myself. We are entitled to accurate, timely information regarding what is happening with OUR money.

Carol Durden — Jun 18, 2026
Subject: S7-2026-15 From: Carol Durden Affiliation: Jun. 18, 2026 Please force the dishonest behavior to come under proper authority and stop the fraudulent actions ! Thank you, Carol Durden Mt Dora Florida

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Carol Ehrets Pagliaroni — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Ehrets Pagliaroni Affiliation: Jun. 18, 2026 Quarterly recording must be maintained. The chance for fraudulent behavior increases drastically if corporations are allowed to file biannually. Which will hurt stockholders trying to make informed decisions.

Carol Evens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Evens Affiliation: Jun. 18, 2026 Retain quarterly reporting!

Carol Gibson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Gibson Affiliation: Jun. 18, 2026 This is a terrible idea. Very bad. Period.

CAROL GREINER — Jun 18, 2026
Subject: S7-2026-15 Comment From: CAROL GREINER Affiliation: Jun. 18, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

Carol Grimes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Grimes Affiliation: Jun. 18, 2026 This is
MY MONEY IN THEIR HANDS AND THE TRANSPARENTCY SHOULD B QUATERLY. TOO MANY CHANCES TO LEFT FOR MISUSE OR LOSS OF MY FUNDS. TO CHANGE THIS GIVES ME CAUSE FOR CONCERN .

Carol Kufeldt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Kufeldt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It is your duty to the American people to be open and transparent regarding our investments. Changing to quarterly report to every 6 months would be a violation of that duty.

Carol Macdonald — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carol Macdonald Affiliation: Jun. 18, 2026 You need to keep the quarterly reporting. It keeps everyone more honest. I need the regular information, especially since there is much I don't know. Please help me with this. Carol MacDonald, retired, Mansfield, MA

Carol Mack — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Mack Affiliation: Jun. 18, 2026 Transparency is fairness. There is no good reason to remove quarterly reporting.

Carol Marion — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Marion Affiliation: Jun. 18, 2026 Carol Marion
Retired teacher , wife, mother, Grandmother & former Army Wife of a career officer
Keep the quarterly reporting. It shows transparency and to insure things are kept “honest “.

Carol Marshall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Marshall Affiliation: Jun. 18, 2026 This plan is all about cheating people. We’ve been cheated out of earning at least three times. Please don’t let the crooks have more power. I say YES to quarterly reporting. Help keep the little people’s heads above water!

Sent from my iPhone

Carol McEvoy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol McEvoy Affiliation: Jun. 18, 2026 We need our information to be current and up to date, no hidden information.

Carol Meyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Meyer Affiliation: Jun. 18, 2026 NO! We had this once. Never Again!! We need and also demand you put us before "big business!"
Thank you,
Carol Meyer,
Retired, H.R,
Copeland Corporation,

Sidney, OH

Carol Morgan — Jun 18, 2026
Subject: S7-2026-15 From: Carol Morgan Affiliation: Jun. 18, 2026 Carol W Morgan, retired teacher Hayward CA
I remember Enron very well and want to keep the 4x/year accountability! DO NOT reduce to 2x/year!

Sent from my iPhone

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carol oris — Jun 18, 2026
Subject: Comment on S7-2026-15 From: carol oris Affiliation: Jun. 18, 2026 Absolutely not.
It's hard enough making ends meet during this inflation.
We worked our whole life not to have our savings wiped out by a ruling.
This will not make "America great" for working Americans.
Why is everything in this country now going backwards?
Leave 1955 in 1955.
Carol Oris
Retired & living on fixed income
Midland, MI

Every day is a gift. Don't take life for granted.

Carol Przyhocki — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Przyhocki Affiliation: Jun. 18, 2026 When the government is allowed to check into my small annuity why shouldn't they check into the billionaires holdings every 4 months?

Carol Reynolds — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Reynolds Affiliation: Jun. 18, 2026 Keep the current reporting timeframe of every 3 months. The proposed change allow retail businesses to hide losses. This could cause thousands of people loosing money on purchase deposits or prepayments when companies know they will be filling bankruptcy.

Carol Reynolds, retired Inpatient Coding Analyst and Hospital Denial Management Anslyst

Sent from Gmail Mobile

Carol Riley — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Riley Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Individuals need timely information! We do not have the means to find out in advance!

Carol Rodgers — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Rodgers Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I rely on quarterly reports from my investments. Please do not drop accountability for public corporations.
quarterly reporting is the minimum expectation.

Carol Seifferlein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Seifferlein Affiliation: Jun. 18, 2026 Absolutely essential!!

Sent from my iPhone

Carol Slack — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carol Slack Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please continue to require quarterly reporting. It allows investors to stay on top of investments and change course quickly if needed.

Carol SpencerLemay — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol SpencerLemay Affiliation: Jun. 18, 2026 Keep the reporting quarterly. Don't change what is working.

Carol SpencerLemay

Carol Suckow — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Suckow Affiliation: Jun. 18, 2026 In these uncertain times we need to track our finances! As an 80 year old our limited financial resources are our life!!

Carol Suckow

Carol Tingwall — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Carol Tingwall Affiliation: Jun. 18, 2026 I encourage the SEC to continue the requirement for quarterly reporting. Transparency is critical to ensure investors have crucial information on which to base their investments. The period between 1955-1970 when the SEC required reports just twice a year demonstrates how a lack of transparency leads to stagnation. When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.

Carol Tingwall
Novi, Michigan

Carol Tregenza — Jun 18, 2026
Subject: S7-2026-15 From: Carol Tregenza Affiliation: Jun. 18, 2026 Quarterly and signed.

Enough dishonesty, let’s save this one.
Carol Tregenza

Carol Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carol Williams Affiliation: Jun. 18, 2026 Carol Williams transparency.

Carol Wyatt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carol Wyatt Affiliation: Jun. 18, 2026 Keep our protections in place. Any changes are leading to actions by administering folks that are harming ordinary Americans. Also, criminality really needs to stop. Please stop this madness. Do not mess with the American people and the hard work we have done that has now been train wrecked by an administration that just doesn’t give a fick.

Sent from my iPhone

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caroldague — Jun 18, 2026
Subject: S7-2026-15 Comment From: caroldague Affiliation: Jun. 18, 2026 It's important for people to be informed. Please keep making quarterly reports. Sincerely, Carol Dague

Sent from my Galaxy

Carole Bivona — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carole Bivona Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I would like to be able to make informed decisions about my investments and six months is much too long to be denied updates about company issues.

Carole Grieco — Jun 18, 2026
Subject: S7-2026-15 From: Carole Grieco Affiliation: Jun. 18, 2026 Keep the quarterly reporting! We need the checks and balances this provides, and without them it will open a pandora's box.

Carole Nugent — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carole Nugent Affiliation: Jun. 18, 2026 As a former CPA and auditor of SEC companies, 6 months is way too long. The 3 month rule forces companies to be more accountable to their and the communities in which they operate. You wouldn’t believe the suspicious transaction I would discover!

Carole Nugent

Jesus said to his disciples:"Be merciful, just as your Father is merciful.

"Stop judging and you will not be judged.
Stop condemning and you will not be condemned.
Forgive and you will be forgiven.
Give and gifts will be given to you;
a good measure, packed together, shaken down, and overflowing,
will be poured into your lap.
For the measure with which you measure
will in return be measured out to you."

Carole Ryan — Jun 18, 2026
Subject: S7-2026-15 From: Carole Ryan Affiliation: Jun. 18, 2026 We have to have constant vigilance over honesty in reporting of company finances. I don’t want my retirement accounts dependent on “trust me bro”…. Because I don’t! We need to continue strong regulatory processes.

Sent from my iPhone

CAROLE Von Eschen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: CAROLE Von Eschen Affiliation: Jun. 18, 2026 Please I NEED THIS TO HELP WITH MY DECISION MAKING!!
To the Securities and Exchange Commission:

Carolee Nail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolee Nail Affiliation: Jun. 18, 2026 As an retiree of a public company, it was meaningful to have quarterly information to understand how the whole company was moving forward and not only our division. Quarterly reports let us make more nimble adjustments in how we work. 6 months would be too long a period to go without seeing "the big picture".

Carolee Nail
919-638-1174
cnail123@gmail.com

Carolyn Bennett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Bennett Affiliation: Jun. 18, 2026 Definitely need quarterly reports.

Carolyn Beverly — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Beverly Affiliation: Jun. 18, 2026 I am writing to express my strong opposition to the proposed rule that would eliminate quarterly reporting requirements for public companies. As an independent investor, I believe this change will severely harm everyday market participants, compromise market integrity, and erode public trust in our financial systems.
Eliminating quarterly updates creates a dangerous information blackout that disproportionately hurts retail investors. Normal families rely on regular, predictable financial data to manage their savings, retirement accounts, and investments safely. Without this information, the gap between everyday investors and Wall Street insiders will widen into a chasm. Corporate insiders will maintain an unfair advantage, while retail traders are left in the dark for six months or more at a time.
Furthermore, quarterly reporting is a vital mechanism for accountability. Reducing the frequency of disclosures will allow corporate fraud, mismanagement, and financial distress to fester undetected. By the time structural issues are finally revealed in semi-annual or annual reports, the damage to public shareholders and the broader economy will be catastrophic and irreversible.
The SEC’s core mission is to protect investors and maintain fair, orderly, and efficient markets. This proposal does the opposite by actively stripping away the essential transparency that keeps our markets competitive and safe. I urge the Commission to reject this rule change and maintain the mandatory quarterly reporting framework.
Thank you for your time and consideration of my comments.
Sincerely,

Carolyn Beverly

CAROLYN BORDEN — Jun 18, 2026
Subject: S7-2026-15 Comment From: CAROLYN BORDEN Affiliation: Jun. 18, 2026 This is ridiculous. Investors need to know.

Sent from AT&T Yahoo Mail on Android

Carolyn Borkowicz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Borkowicz Affiliation: Jun. 18, 2026 Do monthly because this the way to handle your investors, with true Customer service. They want this to be available not try to hide anything be open with the information for your customers if you want to keep them.

CAROLYN COATOAM — Jun 18, 2026
Subject: S7-2026-15 Comment From: CAROLYN COATOAM Affiliation: Jun. 18, 2026 Don't fall for this Trump-inspired baloney. The SEC needs to be strong. Trump and his minions don't need another gold mine to loot.

Sent from my iPhone

Carolyn DIGGS — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn DIGGS Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I strongly oppose S7 2026 15. This enables a lack of transparency to retail investors. Weakening reporting standards will undermine investor protections. ENRON will happen again. Plese vote against this proposal and maintain quarterly reporting. If there is nothing to hide this should not be an issue. Thank you.

Carolyn Golaszewski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Golaszewski Affiliation: Jun. 18, 2026 KEEP THE REPORTS QUATERLY!!!!!

Sent from my iPhone

Carolyn Hairston — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Carolyn Hairston Affiliation: Jun. 18, 2026 Leave quarterly reporting just as it is! What is the advantage of changing it and to whom? ****, "they" want everything!

"Life is the sum of all our choices." (Camus)

“Precision of thought, and economy of expression.” AF

Carolyn Pinckard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Pinckard Affiliation: Jun. 18, 2026 Carolyn P. I look at all info and often make decisions with my banker. Time is so important, changes are fast. Please keep our quarterly reports, send through email. Faster than post office. Thank you for your honest work.

Sent from my iPhone

Carolyn Shoemaker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Shoemaker Affiliation: Jun. 18, 2026 Quarterly reporting needs to stay. I should be entitled to be informed of what my investments are doing more often than 2x per year. This proposal feels unethical.

Carolyn

Carolyn Willmer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyn Willmer Affiliation: Jun. 18, 2026 Please keep the quarterly reports mandate. Investors deserve current information on their investments.

Get Outlook for iOS

Carolyn Zmyndak — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Carolyn Zmyndak Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Until now everything has been open and aboveboard. Hiding valuable information from investors is just short of being criminal. It would infringe on our right to know and hamper full disclosure . Like buying a pig in a poke. If you have something to hide it can't be good !

Carolyne Candrl — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carolyne Candrl Affiliation: Jun. 18, 2026 We need you to do quarterly reporting and better monitor companies to keep it fair. Do your job.

Carolyne Candrl

10025 Aldred
St Louis Mo 63128
carolynecandrl3@gmail.com
314-537-5660

Carrie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carrie Affiliation: Jun. 18, 2026 Why change this now? It is unfair to the average investor. Stop feeding the 1% and start taxing them!

Thanks!

Carrie

Carrie Cain — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carrie Cain Affiliation: Jun. 18, 2026 Keep it Quarterly .
It affects everyone on everyday purchases .
Keep the Conglomerates accountable .
Carrie Cain
Retired Automotive Worker.

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carrie nuncio — Jun 18, 2026
Subject: S7-2026-15 Comment From: carrie nuncio Affiliation: Jun. 18, 2026 C.Nuncio,retired. Why this should matter to ALL investors. Your hard earned money that I should be in control of knowing every quarter how my investments are working for me . Do I need to
sell,buy, question my decisions? Sure I can question my accountant, read the stocks report talk to other investors but having my quarterly report helps with these concerns. Tell me why does anyone want to do away with the quarterly reports? What's the
gain or loss of the reports?

Yahoo Mail: Search, Organize, Conquer

Carrie Redzikowski — Jun 18, 2026
Subject: S7-2026-15 From: Carrie Redzikowski Affiliation: Jun. 18, 2026 Carrie Redzikowski - I'm an investor, and don't think the proposal to change from quarterly to semi-annual reporting helps investors get timely news.

Carrie Redzikowski, Sent from my iPhone

Carter Boice — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carter Boice Affiliation: Jun. 18, 2026 Quarterly reporting is a very low standard of accountability as it is. Truly a fair system would be much more frequent. 6 to 8 times per year. A lack of transparency shows a disingenuous view on public interest.

Thank you,

Carter Boice

Carter Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Carter Hall Affiliation: Jun. 18, 2026 No..investors are being paid to manage my money and I have the right to receive timely reports. As your employer, I'm suspicious if you're afraid to provide information on your activities. Sharon Hall, Retired, Former 6/63 Banker.

Carter Hall

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cartoon_qt783 — Jun 18, 2026
Subject: S7-2026-15 Comment From: cartoon_qt783 Affiliation: Jun. 18, 2026 I am not comfortable giving my demographics to a government that continues to let corporations rob us. Have you learned nothing from Luigi or the warehouse fires? Keep robbing the middle and
lower classes and there will be a American Revolution that makes the French one appear tame in comparison

Yahoo Mail: Search, Organize, Conquer

Casey Godlewski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Casey Godlewski Affiliation: Jun. 18, 2026 Keep as is.

Casey

Cassandra Gooding — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cassandra Gooding Affiliation: Jun. 18, 2026 Securities and Exchange Commission
I am writing to express my opposition to any rule that would reduce or eliminate quarterly reporting requirements for publicly traded companies.
As a member of the investing public, I believe regular financial reporting is one of the most important protections available to investors. Quarterly reports provide a consistent and transparent way to understand how companies are performing and whether they are meeting the expectations they have set for shareholders.
Without quarterly disclosures, investors would be forced to wait much longer for critical information. That delay would increase uncertainty and make it more difficult for ordinary Americans to make informed decisions. Timely access to financial information should not be reserved for large institutions or professional analysts. Public markets work best when all investors have access to the same information regularly.
Quarterly reporting also encourages accountability. Company leadership should regularly

communicate material developments, financial results, and risks that may affect shareholders. Reducing disclosure requirements would move our markets in the wrong direction by limiting transparency and reducing the flow of information that investors rely upon.
The U.S. capital markets have long been respected because of their transparency and strong disclosure standards. Weakening those standards could undermine investor confidence and make it harder for individuals to evaluate the companies in which they may choose to invest.
For these reasons, I urge the Commission to reject any proposal that would reduce quarterly disclosure requirements and to continue supporting policies that promote transparency, fairness, and equal access to information.
Thank you for considering my comments.

Cassondra B — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cassondra B Affiliation: Jun. 18, 2026 More transparency is better. Keep mandatory quarterly reporting. There is literally no benefit to making it biannual. We are tired of the wealthy having unfair and unearned advantages. Every investor on Robinhood, every one of us with retirement pensions, every person deserves to know what corporations are doing as often as everyone else.

Cat Cardinalli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cat Cardinalli Affiliation: Jun. 18, 2026 Stop letting our government loot our national treasury by non-stop corruption. Shame on you if you’re enabling it!

Sent from my iPhone

Cat Generose — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cat Generose Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
There should NEVER be a question about fairness across the board

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Cate Crowley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cate Crowley Affiliation: Jun. 18, 2026 To protect investors and the economy, retain quarterly reports. The reports amy inside trading are already out of control.

Protect smaller investors!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Catherine Biscoe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Catherine Biscoe Affiliation: Jun. 18, 2026 I'm a former Private

Banker from Northern Trust bank, and quarterly reporting holds corporations responsible to their constituents, and the public! Quarterly reporting is necessary to hold companies accountable and without these reporting it opens companies to allow financial fraud, mishandling or manipulation results or growth and loss and defying the public trust and more.

Get Outlook for Android

Catherine Dossett-Davies — Jun 18, 2026
Subject: S7-2026-15 Comment From: Catherine Dossett-Davies Affiliation: Jun. 18, 2026 This sounds like a way for this to repeat: Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. As a retired anti-fraud agent , I see a change in the rules opening a pathway to further fraud.

Sent from my iPhone

Catherine Holbrook — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Catherine Holbrook Affiliation: Jun. 18, 2026 One more stupid ass move intended to benefit big corporations at the expense of the American people. Shame on all of you.

Sent from my iPhone

Catherine T. Tonkin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Catherine T. Tonkin Affiliation: Jun. 18, 2026 Absolutely NO! Public companies need to be open with everything transparent!!! Why should the taxpayer always be charge and or made be responsible for the intensional misuse and abuse of others! Enough abusing the taxpayers!
Catherine Tonkin Senior Citizen! We can’t help every one nor should we be made responsible for others foolish mistake! The city of Lakeland Florida went cheap refusing to buy insurance for a very large new generator coming by rail, there was a problem a Some how the generator slipped off the rail!!! They raised ALL our rates, it felt like the rates doubled.
People need to be responsible for their actions and or stupid decision's! The same goes for big government, it isn’t fair to tax US while the government ‘gives’ away our hard earned tax funds!!!!
Catherine Tonkin Retired College Tech Clerk!

Sent from my iPhone

Cathi Below — Jun 18, 2026
Subject: File No. S7-2026-15 From: Cathi Below To whom it may concern, I am against this rule change for the following reasons: 1) Deregulation of our financial systems and reducing scrutiny does not serve shareholders. 2)Limiting access to timely financial information limits our ability to see the operating and financial conditions of the companies we have ownership in. 3) this rule change

would increase the likelihood of insider trading. Are you going to relax the rules against that too? Thank you for your attention to this matter!!! Cathi J Below

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cathie byrd — Jun 18, 2026
Subject: S7-2026-15 Comment From: cathie byrd Affiliation: Jun. 18, 2026 Why would you do this? The rules that are in place have worked for years and don't need changing. Keeping companies honest is why the SEC exists. SO DO YOUR JOB! C.L. Byrd retired.

Cathie McIntyre — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cathie McIntyre Affiliation: Jun. 18, 2026 I want to see financial reports quarterly. My investments are important to me, and I need to be able to track them regularly.
Cathie McIntyre
Retired
Chapel Hill, NC

Sent from my iPad

Cathleen Kelly — Jun 18, 2026
Subject: S7-2026-15 From: Cathleen Kelly Affiliation: Jun. 18, 2026 These laws were written for very good reasons. Just because the current occupant of the White House is a corporate criminal is no reason to change it: in reality, it's the opposite!

Cathryn Clement — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cathryn Clement Affiliation: Jun. 18, 2026 Cathryn Clement, Retired.

In a time when we're supposedly moving towards more transparency, why take a step back? Just because it may be more convenient for companies to only report every 6 months, doesn't mean it's the right thing to do. Only reporting every 6 months also means that the stockholders companies depend on have that much less time to make informed decisions to protect their own finances.

Cathryn Clement
Bryan, Texas

Cathryn Gray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cathryn Gray Affiliation: Jun. 18, 2026 I have worked hard to be able to retire comfortably. I need to know how well my money is working for me…or not…quarterly.

Sent from my iPhone

Cathryn Wright — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cathryn Wright Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This has to be among the worst idea I've ever heard! Let me quest on who it came from originally? Is it a Fat Orange Pedophile Murderer?Thought so !!! NAILED IT!!!!!

Cathy DeRue — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cathy DeRue Affiliation: Jun. 18, 2026 I am a retiree with a 403B plan. I track the performance of my stock portfolio. Why are you giving an advantage to people who don't need it? Why change? Who does it benefit? Keep the three month window please.
Catherine De Rue

Cathy Hagner — Jun 18, 2026
Subject: S7-2026-15 From: Cathy Hagner Affiliation: Jun. 18, 2026 Less oversight creates the ability for more crime!

Cathy Humphrey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cathy Humphrey Affiliation: Jun. 18, 2026 Why in the world would you reduce by half the required reporting for public companies?! Oh that’s right, so your rich friends can become richer. These measures were put in place to protect the American people from predatory and unscrupulous behavior. You’re wrapping it up in your usual “we’re doing it to eliminate unnecessary regulations and administrative actions” nonsense. Guess what - some administrative actions are necessary to protect the people from greedy corporations. I have had stocks and stock funds for decades. Finally getting to that place where I can retire somewhat comfortably for a middle class public servant. Please don’t change the quarterly reporting rule. It would have a much bigger impact on average American citizens than public companies. The job of the federal government is to protect its people. So far it seems to only be protecting the corporations.
I’m counting on my IRAs to support my husband and I in our older age, so we don’t have to live in poverty, especially if we inherit any of our family’s illnesses.
Cathy Humphrey
Retired public servant

Sent from my iPhone

Cathy Mayne — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cathy Mayne Affiliation: Jun. 18, 2026 I want to know what is happening with my money, so that I can make sure I have enough to pay my bills and watch my spending. I insist on quarterly updates.
Cathy Mayne, retired teacher.

Sent from my iPhone

Cathy Stermer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cathy Stermer Affiliation: Jun. 18, 2026 Forgetting Enron and all the pain that its downfall created is a mistake. Quarterly reporting is not an egregious burden. Keep corporate reporting quarterly.

Sent from my iPhone

Cathy Touney — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cathy Touney Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency is needed for people to have confidence to invest and in turn contribute to a strong economy. I look for the quarter updates so I can track what's happening. Having to wait 6 months to monitor progress can easily be way too late & a major blow to my investments before I know anything is going haywire. Good business is transparency.

CC Coltrain — Jun 18, 2026
Subject: S7-2026-15 Comment From: CC Coltrain Affiliation: Jun. 18, 2026 CC Coltrain, retired. Quarterly reporting is vitally important for all of us. Investors need the information to make business and personal decisions in a timely and effective way.

CCC — Jun 18, 2026
Subject: S7-2026-15 From: CCC Affiliation: Jun. 18, 2026 Keep it as it is and stop the class war.

Cecelia Anderson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cecelia Anderson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My finances are very important to me as I am now retired and my invested funds need to last my lifetime.
I prefer quarterly reporting to be able to best react to my investments.

Cecelia Anderson

Cecile Auten — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cecile Auten Affiliation: Jun. 18, 2026 Once every three months has already been programmed. The law is every 3 months. Prefer every month to every 3 months and definitely not every 6 months (that’s old news).

Get Outlook for iOS

Cecilia ancell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cecilia ancell Affiliation: Jun. 18, 2026 I believe, allowing companies not to disclose quarterly would allow corporations to use this as an opportunity to undermine the consumers. We don't need less regulation in this area.
Sincerely
Cecilia Ancell
Sent from my iPhone

Cecilia Kjellstrand — Jun 18, 2026
Subject: Simple question re: S7-2026-15 From: Cecilia Kjellstrand Affiliation: Jun. 18, 2026
Convincingly explain both why it is necessary and how it benefits the public.

"If you want to be a grocer, or a general, or a politician, or a judge, you will invariably become it; that is your punishment. If you never know what you want to be, if you live what some might call the dynamic life but what I will call the artistic life, if each day you are unsure of who you are and what you know you will never become anything, and that is your reward."
— Oscar Wilde

Celeste Vaughn Brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Celeste Vaughn Brown Affiliation: Jun. 18, 2026 Public companies are owned by millions of investors who need current information to make informed decisions.
Quarterly reports reduce the chance that investors are relying on outdated or misleading data. Investors are also entitled to transparency. Regular reporting helps keep stock prices aligned with a company's actual performance.
If reporting occurred only twice a year, important developments could remain hidden for months. Corporate executives know much more about the company's condition than outside investors. Quarterly reports narrow this information gap and help create a fairer market. With quarterly reporting investors can identify trends such as declining sales, rising debt, or shrinking profit margins before they become severe. Regulators can also spot potential problems and fraud earlier. Six months is too long for corporate secrecy.

Signed,
Celeste V Brown. Small business owner, veteran and entrepreneur.

Sent from my iPhone

Centurylink — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Centurylink Affiliation: Jun. 18, 2026 We need the continuing scrutiny, communication & protection that quarterly reporting provides investors & shareholders.

V. Marek

Chad Smith — Jun 18, 2026
Subject: S7-2026-15 From: Chad Smith Affiliation: Jun. 18, 2026 I'm a private investor in Utah, and all of us—not just full-time Wall Street types—rely on Sarbanes-Oxley. Signed reporting needs to be kept quarterly. So much can happen in half a year, and when business leaders are corrupt they rely on that plausible deniability. We saw why this was needed with Enron and WorldCom, and the potential for that kind of fraud has not gone away. We need our safeguards in place, and don't want them to become twice as weak as they have been for the last two decades. Signing quarterly is only a problem if you're crooked.

Please don't prioritize deceptive companies at the expense of investors and average Americans investing in good faith.

Thanks,
Chad Smith

Chan Chan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chan Chan Affiliation: Jun. 18, 2026 I guess it means we withdraw from owning stocks. If they won't play "somewhat" fair, we won't play at all. I've talked with others who agree.

Chandler Wallace — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chandler Wallace Affiliation: Jun. 18, 2026 Insider trading should be completely banned. Keep the quarterly report so that anyone else can have a chance! There honestly should be 8-12 reports a year to keep these people in some semblance of honesty!

Chandra Compton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Chandra Compton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My husband's investments that support our elder years use reports to make investment choices that match our chosen level of investment risk. Without quarterly reports, we would be blind to risk level and could not safeguard the money we need for our retirement and would need more help from the government or be hungry and homeless. Please require on-going transparency with quarterly report's mandatory.

Chant Lucas-Meek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chant Lucas-Meek Affiliation: Jun. 18, 2026 Why does this seem like just another method for the corporations and rich to get further ahead while the average American gets further screwed? Oh yeah, BECAUSE IT IS.

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chargo2k — Jun 18, 2026
Subject: S7-2026-15 From: chargo2k Affiliation: Jun. 18, 2026 Char Santana, currently unemployed, New Orleans Louisiana. Keep the quarterly signatures, intact. It's been proven time and again that CEOs of corporations cannot be trusted, and it's always the working class that loses. We are fed up with the billionaire criminals in our system. Keep the quarterly signatures. We want to keep an eye on those criminals who have managed to become billionaires and put themselves in a position where they can continue to take advantage of the system!

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chargo2k — Jun 18, 2026
Subject: S7-2026-15 From: chargo2k Affiliation: Jun. 18, 2026 My name is Charlene Santana. I'm currently unemployed, I'm in New Orleans, Louisiana, I'm a retail investor, and signatures should be kept to 4 times a year. I believe the best way to maintain the integrity of the bookkeeping records is by keeping the four times per year signature process intact. Thank you for your time.

Charlene Cannavo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlene Cannavo Affiliation: Jun. 18, 2026 This is not a good idea. The public only has but a small window of opportunity to see what is truly happening in the quarterly reporting. Moving to a 6 month reporting seems like a smoke and mirrors play for companies and not the stakeholders.

charlene.cannavo@gmail.com
CT technologist

Charlene M. Cannavo

Charlene Grant — Jun 18, 2026
Subject: S7-2026-15 From: Charlene Grant Affiliation: Jun. 18, 2026 Do not question the efforts of history! Do not remove Quarterly Reporting!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Charles Barrett — Jun 18, 2026
Subject: S7-2026-15 From: Charles Barrett Affiliation: Jun. 18, 2026 When there is a corrupt national administration like Trump's, the criminal officials strive to reduce surveillance and avoid detection of their theft!
SINCE EVERYONE UNDERSTANDS THAT, WHY WOULD ANYONE GO ON RECORD AS WANTING TO HELP TRUMP STEAL EVEN MORE? DO THEY HAVE SUCH FEAR OF DONALD TRUMP? STILL? TODAY? SAD!

Sent from my iPad

Charles Clees — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Clees Affiliation: Jun. 18, 2026 Keep quarterly reports as standard.

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charles cooper — Jun 18, 2026
Subject: Comment on S7-2026-15 From: charles cooper Affiliation: Jun. 18, 2026 I am Charles Cooper, a semi retired RN in Texas. I hope the SEC will continue to require quarterly reports, ws this allows for more available info, more informed decisions, and confidence in market decisions.

Sent from AT&T Yahoo Mail on Android

Charles Demarti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Demarti Affiliation: Jun. 18, 2026 Your support to act for the people not the rich corporations. If accounting Is to hard for them maybe a reduction in ceo pay could cover it.

Sent from my iPad

Charles Donches — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Charles Donches Affiliation: Jun. 18, 2026 As if the SEC under Donald Trump gives a ripe **** what most people in this country think about anything. I could waste my time talking to this public comment space that no one will read. Other than saying anyone following the directions of this administration are simply serving the whims of a mad geriatric dictator and the billionaires and one trillionaire who fund this madness will be condemned in the annals of history, I'd be wasting my time.

Charles Donches.

Charles Gerveler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Gerveler Affiliation: Jun. 18, 2026 Charles Gerveler,

invested in stock market. This would be a blow. I can only think it is coming from the aspect of corporate greed and hiding shady stuff longer. I smell a rat. Must be the politicians pulling a fast one like keeping insider trading. Help your corporations, hose the people. Good thinking.

Charles Howard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Howard Affiliation: Jun. 18, 2026 Keep it Quarterly.

Charles Howard Tavik — Jun 18, 2026
Subject: S7-2026-15 From: Charles Howard Tavik Affiliation: Jun. 18, 2026 We need more protection against fraud not less .

Sent from my iPhone

Charles King — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles King Affiliation: Jun. 18, 2026 if it were up to me I would make them report monthly to eliminate any way that they can defraud the consumers

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Charles Lovell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Lovell Affiliation: Jun. 18, 2026 We are furious that you would even consider going back to the loose handed system that has caused so much financial damage to this country and it's citizens. Keep quarterly reports.

Charles Offer — Jun 18, 2026
Subject: File No. S7-2026-15 From: Charles Offer Quarterly earnings reports protect both small and large investors and provide information that is necessary for intelligent investing. Providing reports less frequently allows companies to hide changes in their businesses, potentially harming investors and allowing insiders to benefit.

Charles Paoli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Paoli Affiliation: Jun. 18, 2026 Keep quarterly.

Charles Saucer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Charles Saucer Affiliation: Jun. 18, 2026 What dreadful idea! Public companies are just that, and should be transparent to their shareholders - and their shareholders are entitled to timely and accurate information. Quarterly reporting needs to stay.

Sent from my iPhone

Charles Sullivan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charles Sullivan Affiliation: Jun. 18, 2026 I am opposed to moving financial reporting to a semi-annual basis from it's current form. Stock holders and investors need more clarity, not less.
Charles Sullivan

Charles Wash — Jun 18, 2026
Subject: S7-2026-15 From: Charles Wash Affiliation: Jun. 18, 2026 Not having regular reports would seriously hinder an investors ability to make reasonable decisions.

Charlie Edmonson Small business owner — Jun 18, 2026
Subject: File No. S7-2026-15 From: Charlie Edmonson Not a good idea.

Charlie Yowell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlie Yowell Affiliation: Jun. 18, 2026 Keep quarterly for us all. Don’t let Trump rule you,control you ,and make you look like incompetent fools.

Sent from my iPhone

Charlotte Fremaux — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlotte Fremaux Affiliation: Jun. 18, 2026 This is clearly a ploy to reduce transparency and make it harder for retail investors to know what is going on in our investments. You know this and are acting to make it harder for everyone but the billionaires and the corporations that are bad actors. Your job is oversight. This is not oversight, and people are tired of a rigged system.

Charlotte M Fremaux
622 Shannondale Road
Harpers Ferry, WV 25425

Charlotte Greene — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlotte Greene Affiliation: Jun. 18, 2026 It seems that there is already a substantial amount of corruption. I don’t think that the door should be opened for potentially more.

Charlotte Hughes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlotte Hughes Affiliation: Jun. 18, 2026 Quarterly reporting helps prevent fraud and keeps everything good
Charlotte Hughes, cook, I want to make sure my kids are witnessing a safe and balanced financial system

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Charlotte Jenkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charlotte Jenkins Affiliation: Jun. 18, 2026 The open corruption in the halls of Congress and penetrating the Oval Office is exactly why this change should not take place.

Charlotte Jenkins

Charlotte Skuse — Jun 18, 2026
Subject: S7-2026-15 From: Charlotte Skuse Affiliation: Jun. 18, 2026 Keep CEO quarterly reporting..

Charsetta Henderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charsetta Henderson Affiliation: Jun. 18, 2026 I request the continuation of quarterly reports. They provide an important source of information that I review regularly. Frequency matters and waiting 6 months to see a report for me is too long.
Thank you, Charsetta Henderson - retired

Sent from my iPhone

Charyse Kirby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Charyse Kirby Affiliation: Jun. 18, 2026 It’s very important to have our quarterly statements to know how are stocks are doing.

Cheeka Trikha — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheeka Trikha Affiliation: Jun. 18, 2026 Cheeka Trikha, Vice President & Head of Human Resources

I support maintaining quarterly reporting requirements, while recognizing the concerns raised by those who advocate for less frequent reporting.

There is a legitimate risk that quarterly reporting can encourage excessive focus on short-term results and place a meaningful administrative burden on management teams. Companies should be encouraged to make decisions that create sustainable long-term value rather than optimize solely for

the next quarter.

At the same time, regular disclosure remains an important tool for transparency, accountability, and trust. Employees, investors, boards, and other stakeholders benefit from timely visibility into a company's performance, progress, and emerging challenges. In my experience, transparency supports better decision-making and stronger organizational accountability.

Rather than reducing reporting frequency, I believe the better approach is to continue promoting long-term value creation while maintaining the regular flow of information that stakeholders rely upon. Quarterly reporting provides an appropriate balance between transparency and long-term stewardship.

For these reasons, I encourage the SEC to retain quarterly reporting requirements.

Cheeka
+15105793486

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chef baronA — Jun 18, 2026
Subject: S7-2026-15 Comment From: chef baronA Affiliation: Jun. 18, 2026 The reporting should be MORE stringent & verified independently! The public has little trust in the public companies & have also lost much faith in the SEC. DO more & better, NOT less!
Andre Begnaud
Retired chef/restaurateur
Disabled Marine

Cheri Curran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheri Curran Affiliation: Jun. 18, 2026 In such a divisive time where we as citizens have doubts about what is truth and what are facts, the idea of lessening accountability and transparency is terrifying and counterproductive. This change would only solidify the feeling that things are being hidden to favor the fortunate few rather than supporting what is needed for the public good.

Sent from my iPad

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cheri heringer — Jun 18, 2026
Subject: S7-2026-15 From: cheri heringer Affiliation: Jun. 18, 2026 Our memories are not that short.. . I hope. This is yet another attempt to give more profits to the rich corporations. Don't we remember Enron??? This ruling was a result of millions of average people who lost EVERYTHING!! WE NEED TO PROTECT OUR RETIREMENTS AND NOT THE INVESTORS POCKETS. SHAME ON THOSE TRYING TO CHANGR THIS. KEEP QUARTERLY REPORTS!!! IT IS NOT AN OPTION!!! CHERYL HERINGER RN California.

Cheri Hillsdale — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheri Hillsdale Affiliation: Jun. 18, 2026 I want the SEC to

continue quarterly reporting. It is unfair to investors to reduce reporting requirements to semi-annual. My retirement funds matter to my quality of life.
Cheri Hillsdale
Cashier

Cheri Lundstrom — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheri Lundstrom Affiliation: Jun. 18, 2026 ENRON says it all.

Yahoo Mail: Search, Organize, Conquer

Cheri Madson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cheri Madson Affiliation: Jun. 18, 2026 Cheri Madson, Retired Educator, Illinois
No! Transparency helps us grow and history teaches us what mistakes and pitfalls to avoid-can't just erase history! Leave quarterly reporting as is…if expenses need trimmed…trim the fat (over paid and anything that is ineffective/unnecessary…like hardworking citizens are required to do).

Sent from my iPhone

Cherie Mabrey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cherie Mabrey Affiliation: Jun. 18, 2026 I think it's short-sighted and allows for too many shenanigans. Please continue with the current reporting schedule.

Cherie Abee Mabrey
Well-Being Notice: Receiving this email outside normal working hours? Managing work and life responsibilities is unique for everyone. I sent this email at a time that works for me. Please respond at a time that works for you.

Cherish Brewer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cherish Brewer Affiliation: Jun. 18, 2026 This is crooked. The everyday person is getting ripped off enough.

Cherish

Cherry Brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cherry Brown Affiliation: Jun. 18, 2026 Keep the reporting to quarterly, if you allow semiannual reporting you're inviting more greed and corruption. You already have so much corruption in the top tier now this invites opportunity for more. Time to stop corruption!

Report quarterly!

Sent from my iPhone

Cheryl Arnold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheryl Arnold Affiliation: Jun. 18, 2026 I request that this proposal be dropped! Unfair to the public investors. I believe AI is moving in, and should make quarterly reports very easy to manage.

Cheryl Barnes — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cheryl Barnes Affiliation: Jun. 18, 2026 Continue quarterly reporting. It is the only way we can track business activities. The world moves too fast for slow reporting. Thank you. Cheryl Barnes, Kansas City, Mo.

Cheryl Barnes

Kansas City, MO 64110
Mobile / text: 816-807-3545

Please register and vote.
Democracy is not a spectator sport.

Cheryl Borden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheryl Borden Affiliation: Jun. 18, 2026 Ken Swingle, business owner. Leave it ALONE. Nothing you ever do is in the best interest of the people. We're waking up. Be smart and do what is RIGHT FOR THE INVESTORS, NOT THE COMPANIES.

Cheryl Byrne — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Byrne Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As a woman close to retirement, I am concerned about protecting my investments. Continuing to require public companies to report quarterly would help. I do not want to see another Enron in my lifetime. You can ensure that companies maintain some more transparency to help protect the interest of investors. It is your duty to do so.

Cheryl Forte — Jun 18, 2026
Subject: S7-2026-15 From: Cheryl Forte Affiliation: Jun. 18, 2026 6 months is a long time not to know what the financials are for any company. Quarterly reports make more sense, if there's a

problem you find out sooner. And since CEOs can go to jail for not being honest it makes more sense to have it quarterly to catch mistakes, trends, etc. I totally agree that 6 months is too long of a gap for this important reporting!

Cheryl Gamble — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cheryl Gamble Affiliation: Jun. 18, 2026 Please keep the current quarterly reporting intact! Say it with me: Transparency is GOOD. Cheryl Gamble Retired Investor

Sent from my iPhone

Cheryl Gannon — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cheryl Gannon Affiliation: Jun. 18, 2026 I oppose the change to quarterly reporting. We need transparency into our own financial investments. The public deserves to know how their investments are performing. Please do not change to semi-annual.

Sent from my iPhone

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cheryl klemp — Jun 18, 2026
Subject: Comment on S7-2026-15 From: cheryl klemp Affiliation: Jun. 18, 2026 People cannot afford to lose money in today's world because of extended reporting time. We have been financially hurt enough in these volatile times ! These are our lifetime savings you're playing with !!

Cheryl Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheryl Thomas Affiliation: Jun. 18, 2026 Stop kowtowing to rich people and corporations. Protect the majority!

Cheryle Gunter Daub — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cheryle Gunter Daub Affiliation: Jun. 18, 2026 Not reporting quarterly will lead to uninformed stock holders.

Cheryll Arkens — Jun 18, 2026
Subject: S7-2026-15 From: Cheryll Arkens Affiliation: Jun. 18, 2026 Quarterly reporting make it harder for companies to hide their income. They need to report their profit or loss quarterly so we, the stock holders, can properly evaluate the company’s profit or loss and decide whether or not they are a good investment.

Cheryll Arkens, retiree from Cooper Industries

Sent from my iPad

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chevygurl4667 — Jun 18, 2026
Subject: S7-2026-15 Comment From: chevygurl4667 Affiliation: Jun. 18, 2026 ALL businesses should report quarterly! Period. Only one reason not to - if they have something to hide from investors.

Chief Mac Investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Chief Mac Am a small investor. I think that quarterly reporting is the minimum amount of information we need to have. Increasing reporting to bimonthly would even better

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chip des — Jun 18, 2026
Subject: S7-2026-15 From: chip des Affiliation: Jun. 18, 2026 Stop LIEING and start paying your fair share!

Chirag Dave — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Chirag Dave Affiliation: Jun. 18, 2026 Please keep the reporting quarterly instead of semi annually

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Chis Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chis Peterson Affiliation: Jun. 18, 2026 Please keep the reporting quarterly. We are already being blindly robbed and so many other areas. As a retiree. we have worked accumulate funds so that we may be able to live when we can no longer work. Please do the right thing & do not leave us high and dry. We deserve your respect.

Chris Peterson

Sent from my iPad

Chis Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chis Peterson Affiliation: Jun. 18, 2026 Please keep the reporting quarterly. We are already being blindly robbed and so many other areas. As a retiree. we have worked accumulate funds so that we may be able to live when we can no longer work. Please do the right thing & do not leave us high and dry. We deserve your respect.

Sent from my iPad

Chris — Jun 18, 2026

Subject: S7-2026-15 From: Chris Affiliation: Jun. 18, 2026 These safeguards were written for a reason, after Enron led to the recession of 2008. We need reasons for any change, proof that our retirement would be safer.

Yahoo Mail: Search, Organize, Conquer

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chris — Jun 18, 2026
Subject: S7-2026-15 Comment From: chris Affiliation: Jun. 18, 2026 Please keep quarterly stmts going, im a small production employee trying to get a little ahead for my legacy to my children and it is hard enough without having to guess even more how to invest the few dollars each month I can muster up in the economic times we are in. Thank you.

Chris Fevrier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Fevrier Affiliation: Jun. 18, 2026 You all should be ashamed for even putting this forward. Reporting should be far more frequent if anything else.

Chris G — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris G Affiliation: Jun. 18, 2026 Keep the system as-is.

Chris Gilroy
Attorney

Chris Herron — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Herron Affiliation: Jun. 18, 2026 Keep the quarterly reporting. Don’t give the insiders more opportunities than we have.

Chris Kisling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Kisling Affiliation: Jun. 18, 2026 Chris Kisling, Business Consultant/Coach

Quarterly reporting is essential, especially since I am dependent on my own investment strategies to fund my retirement. The minor savings to the reporting firms are nothing compared to the potentially catastrophic impact on my earnings due to not having up-to-date performance numbers. I urge you to keep the current structure in place.

_____
Christopher M. Kisling
StillPoint Innerprises, LLC
225.281.6227

FindYourStillPoint.com

Death twitches my ear. "Live," he says, "I am coming." - Virgil

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Chris Kloepper — Jun 18, 2026
Subject: File No. S7-2026-15 From: Chris Kloepper Please do not change the current reporting cycle. Less frequent reporting is not beneficial for the investor.

Chris Kuster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Kuster Affiliation: Jun. 18, 2026 Your attempt to steal money under the guise of how you're presenting this is obvious and blatant thievery. Just because some in the country voted for this administration doesn't mean the rest of us are stupid.

Sent from my Galaxy

Chris Kuster — Jun 18, 2026
Subject: S7-2026-15 From: Chris Kuster Affiliation: Jun. 18, 2026 Going from 4 times a year to just two leaves it even more open for known thieves to steal even more $$'s. We're not stupid, no matter how much you think we are.

Sent from my Galaxy

Chris McL — Jun 18, 2026
Subject: S7-2026-15 From: Chris McL Affiliation: Jun. 18, 2026 If I reported false information on a loan doc or to the IRS with a signature id go to jail. Common sense and accountability now .

Sent from my iPhone

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chris miller — Jun 18, 2026
Subject: Comment on S7-2026-15 From: chris miller Affiliation: Jun. 18, 2026 Please keep reporting quarterly. We need to look forward not backward in this country.

Yahoo Mail: Search, Organize, Conquer

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chris moonsail.com — Jun 18, 2026
Subject: S7-2026-15 From: chris moonsail.com Affiliation: Jun. 18, 2026 I live in the Houston area and saw the impact of the Enron debacle. Don't let corporate greed and influence change the current reporting requirements.

Chris Patrick — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Chris Patrick Affiliation: Jun. 18, 2026 Sirs: As an investor I wish to see more transparency rather than less. Monthly reports would be an improvement. Nothing less than quarterly posts should be allowed.

Get Outlook for Android

Chris Steffner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Steffner Affiliation: Jun. 18, 2026 Reduce corruption

Sent from my iPhone

Chris Williamson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Chris Williamson Affiliation: Jun. 18, 2026 This is completely retarded.

Chris Willis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chris Willis Affiliation: Jun. 18, 2026 This is another example of corporate greed and corruption manipulating markets and gambling with money that doesn't belong to them. If anything needs to happen it should be the exact opposite of this, more frequent reporting. If I'm told I have a disease, I don't DECREASE my monitoring of it. If I have a problem with my car, I don't DECREASE my monitoring of it. If my child has a problem at school, I don't DECREASE my monitoring of it. This change affects the bottom line, savings and retirement of millions of Americans and in no way is a good idea, especially under this current administration and in the technology landscape we now find ourselves living in. Keeping these companies honest and in check and making sure they're valued appropriately is the entire point of the SEC. How is less reporting helping with that. It's an asinine idea.

Chris Willis
210.744.3415
cdub360@me.com

Christa Lineberger — Jun 18, 2026
Subject: Quarterly Reporting Change From: Christa Lineberger Affiliation: Jun. 18, 2026 We need more transparency, not less. As someone that is nearing retirement, preserving the funds we have worked so hard to save is critical. We cannot afford to have a market that lacks the information that guides its trajectory.

Christa Lineberger
704.458.6862
"Loving your neighbor means refusing to make your neighbor pay for your comfort."
~Rev. Dr, Janet Garner-Mullins

Christi Johnson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Christi Johnson Affiliation: Jun. 18, 2026 Please do not change SEC reporting requirements to twice a year. Quarterly reports are necessary to insure transparency for all investors. It is very important that investors be able to see investments in real time in order to make the best decisions with their money.

Thank you,
Christi Johnson
110 Rachel Loop
Burnet, TX 78611

Christi Walsh — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Christi Walsh Affiliation: Jun. 18, 2026 Reporting needs to remain quarterly! I am against the change to semi-annual.

Christian Depauli — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Christian Depauli Affiliation: Jun. 18, 2026 No way to quarterly reporting!

Sent from my iPhone

Christian Gossett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christian Gossett Affiliation: Jun. 18, 2026 Wall St. needs to be told that we've had enough. They feel protected by the corruption of Trump, but he's as mortal as any man. You rich bastards have drank enough of our blood. Stop pushing us.

Sent from my iPhone

Christina Flores — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christina Flores Affiliation: Jun. 18, 2026 Please stop punishing the people for the faults of this administration. We work incredibly hard to keep your pockets lined

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Christina Kvavle — Jun 18, 2026
Subject: File No. S7-2026-15 From: Christina Kvavle I am strongly opposed to the proposed move to semi-annual reporting. Public companies have an obligation to keep their shareholders regularly apprised on their performance. A lot can change (and degrade) in 6 months' time. Investors often have a big portion of their retirement assets riding on market performance, and need more frequent updates to make informed investment choices that won't jeopardize their future.

Christina Morrill — Jun 18, 2026
Subject: S7-2026-15 From: Christina Morrill Affiliation: Jun. 18, 2026 Accountability in business, society, and government is critical. It is imperative that the U.S. has laws that require quarterly reporting so that the public can ensure that public companies are operating lawfully.

Christina Morrill
Auburn, Maine 04210

Christine Bergman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Bergman Affiliation: Jun. 18, 2026 There are no legitimate reasons for wanting to cut reporting in half. Those who wish to hide finacial information from the public for as long as possible are not being honest. We need to fight against people who are striving to turn this country into a cleptocracy. It will only widen the gap between the wealthy and everyone else.
This matter to me because extreme wealth inquiry does not make our country greater, more stable, or more prosperous as a whole. I want my adult children to have the opportunity to live a solid middle to upper middle class life. Christine Bergman, retired Church Office Administrator.

Christine Cotton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Cotton Affiliation: Jun. 18, 2026 Another corrupt deviation by the Republican Party to avoid finding their cheating and fraud. Keep the reports quarterly and stop giving them a chance to do more illegal s***.

Christine Cotton
Ellsworth, ME

Christine David — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine David Affiliation: Jun. 18, 2026 keep quarterly report.

Christine Fredette — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Fredette Affiliation: Jun. 18, 2026 It is bull **** and another path to gut the AMERICONNED of financial security.
HUNGER GAMES dystopian existence looms

Christine Hagar — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Christine Hagar Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
In this awful economy we need to preserve every penny and this bill works against average Americans like me, and thier hard earned savings and investments.

Christine Helfrich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Helfrich Affiliation: Jun. 18, 2026 Quarterly reporting is very important to financial decisions . It has worked very well to date. And the optional item makes no sense.

Sent from my iPad

Christine Licari — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Christine Licari Affiliation: Jun. 18, 2026 Please do not revert to semiannual reports. My spouse and I are retired and can not afford to loose money from our hard earned investments. Christine Licari, Troy Michigan

Sent from my iPhone

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christine mckenna — Jun 18, 2026
Subject: S7-2026-15 Comment From: christine mckenna Affiliation: Jun. 18, 2026 To the SEC,Keep the quarterly reporting and don't try to keep us in the dark.

Yahoo Mail: Search, Organize, Conquer

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christine Mullaney — Jun 18, 2026
Subject: S7-2026-15 Comment From: christine Mullaney Affiliation: Jun. 18, 2026 Christine Mullaney, retired. Just a little old lady making investment decisions based on the most current information available. Hearing Christmas underperformed in July will not make it easier to make those decisions!

Christine Nathan — Jun 18, 2026
Subject: S7-2026-15 From: Christine Nathan Affiliation: Jun. 18, 2026 We need to keep everyone reporting so that Enron never happens again. I am recently retired & I feel that transparency has been so lacking in so many businesses. If they want the position of CEO they need to do quarterly reporting so show everything is on the up & up.
.

Christine Smith-Humphrey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Smith-Humphrey Affiliation: Jun. 18, 2026 This is a really bad idea. It just gives people the impression that you and others have something to hide. It creates a great deal of mistrust that we do not need especially right now.

Christine Sutter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Sutter Affiliation: Jun. 18, 2026 Christine Sutter Retired CASAC
It’s simple if it’s not broke don’t fix it! I am so tired of all the underhanded nonsense being done! Leave the reporting as it is now!

Sent from my iPhone

Christine Taraskiewicz — Jun 18, 2026

Subject: S7-2026-15 From: Christine Taraskiewicz Affiliation: Jun. 18, 2026 From: Christine Taraskiewicz, Retired Sales Rep and stock owner, futurist and Interested in the financial success of others. Denver, Colorado.

Quarterly reporting is necessary because I want to know what is going on with the large and larger and larger corporations. Why the fear? Why the secrecy? If someone makes an exorbitant amount of money, then they can celebrate by letting us know how well they are doing.
I'd say its an admirable task to quarterly report their financial status.
Quarterly reporting of the numbers inspires others to aspire these same financial goals.
Save Quarterly Reporting because I want to know about financial success.

If there is a policy change, then they and you are cheating me of valuable information.

Christine Taraskiewicz — Jun 18, 2026
Subject: S7-2026-15 From: Christine Taraskiewicz Affiliation: Jun. 18, 2026 Christine Taraskiewicz, Retired Sales Rep and stock owner, Denver, Colorado.

Quarterly reporting is necessary because I want to know what is going on with the large and larger and larger corporations.
Why the fear?
Why the secrecy?
If someone makes an exorbitant amount of money, then they can celebrate by letting us know how well they are doing. I'd say its an admirable task to quarterly report their financial status.
Quarterly reporting of the numbers inspires others to aspire these same financial goals.

Save Quarterly Reporting because I want to know about financial success of the United States of America.

Cordially,

Christine Taraskiewicz
Denver, CO
Futurist and Money Observer

Christine Teichmann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christine Teichmann Affiliation: Jun. 18, 2026 keep it Quarterly!

Christine TEICHMANN — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Christine TEICHMANN Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is unfair to investors who rely on the quarterly findings. Can we stop finding all the ways to screw the American people?!

Christopher Burroughs — Jun 18, 2026
Subject: Do not extend the reporting period From: Christopher Burroughs Affiliation: Jun. 18, 2026
The unequal distribution of and access to information about the market has led to a disproportionate lending of radiation and policy influence. Extending the reporting period would only continue our spiral. Increasing the wealth disparity. It is impossible for me and my family to be above survival and manage retirement years without some market interaction. Please for the love of what America was and the hopes of her survival don’t do this.
Sent from my iPhone

Christopher Casebolt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christopher Casebolt Affiliation: Jun. 18, 2026 Protect the everyday American and require quarterly reporting.

Christopher D. Casebolt

Christopher Coley — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Coley Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Enough is enough, you people think it's normal for people to make 6 figures, your normal isn't a normal person's normal. you can afford to live i have 2 BS degrees and can't support my family. all these changes are selfish and corporations need to share more information, it's the right thing to do.

Christopher Holzner — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Holzner Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As both a long-time employee of Fortune 500 companies as well as an investor in these same companies, I highly value the quarterly SEC reports.
These reports contain information that is often hard to find. Quarterly reporting also forces companies to keep bad new in front of investors and retired employees. Even with quarterly reporting, there still have been egregious cases of companies hiding critical financial information. Quarterly reporting also helps keep investor faith in the stock market and the US economy in general. Hiding information is never good and will result in a long-term disaster.
Please keep the regulations as they currently stand.

Christopher Sanchez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Sanchez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

To all this concerns with concern without prejudice from us little guys. Retail investors should be aware of and made informed of information vital to fair and transparent information concerning their financial position in any investment. Moreover the SEC should proudly inform all investors before, after and during any market decision or any other financial transactions are to be made if investors money is involved. I'd want to know how my money is being utilized in all aspects of my investment process with companies across all sectors. The whole idea of investors investing is to make money after all. So SEC please reconsider your position on blind folding the little guy that make these companies big and keep us in the loop on our money moves and how our money moves. We definitely are not here to loose money; we depend on quarterly reports to help us little guys make big impacts on big companies. We are all in this together. Thank you all for your time today. Sincerely I do oppose the opposition. So please keep us informed on all aspects of our investments. Thank you for your time in hope you reconsider your position.

Christopher Walker — Jun 18, 2026
Subject: S7-2025-15 comment From: Christopher Walker Affiliation: Jun. 18, 2026 As an investor, quarterly reports are essential for monitoring my portfolio. Reducing the requirement to report is an unacceptable notion.
Christopher Walker, retiree

Christy Lewis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Christy Lewis Affiliation: Jun. 18, 2026 This is a horrible idea. Does the SEC not remember the Enron scandal? Six months between financial reporting gives nefarious companies time to hide the creative accounting.
More transparency is better than less.
Christy Lewis
Indiana
Sent from my iPhone

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christy phillips — Jun 18, 2026
Subject: S7-2026-15 Comment From: christy phillips Affiliation: Jun. 18, 2026 You must continue to require quarterly reporting along with sign-off by the CEO. The responsibility of the CEO was added with reason following Enron. We must have more transparency and accountability-not less. These companies are reporting internally in a monthly basis and quarterly 10ks are no hardship. Protect the public!

Christy Phillips

Sent from my iPhone

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christy phillips — Jun 18, 2026
Subject: Comment on S7-2026-15 From: christy phillips Affiliation: Jun. 18, 2026 Maintain quarterly reporting with CEO sign-off and responsibility! You must protect investors and the public! Transparency is critical for the markets and to keep check on companies (who generally won’t go the right thing unless required - history proves this).

Christy Phillips

Sent from my iPhone

Chuck Blatt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chuck Blatt Affiliation: Jun. 18, 2026 The market should be as transparent as possible to make things fair.

Get Outlook for iOS

Chuck Goodwin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Chuck Goodwin Affiliation: Jun. 18, 2026 We need more transparency, not less. Do not enforce this new rule.

"Everyone is entitled to his own opinion, but not to his own facts." - Daniel Moynihan

"You can dream, create, design, and build the most beautiful place in the world, but it requires people to make it a reality." - Walt Disney

"Grant me the serenity to accept the things I cannot change...the courage to change the things I can. ..and the wisdom to know the difference" - Reinhold Niebuhr

"The world is a dangerous place. Not because of the people who are evil, but because of the people who don't do anything about it." - Albert Einstein

"Nothing can stop the man with the right mental attitude from achieving his goal; nothing on earth can help the man with the wrong mental attitude." - Thomas Jefferson

"Politeness was invented by wise men to keep fools at a distance" - Ralph Waldo Emerson quoted in Harper's

"Secrecy is the freedom tyrants dream of..." - Journalist Bill Moyers, quoted in the Montreal Gazette

"The young man knows the rules, but the old [and wise] man knows the exceptions" - Poet Oliver Wendell Holmes, quoted in the Merced, Calif., Sun-Star

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Chuck Kuhn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Chuck Kuhn Affiliation: Jun. 18, 2026 Chuck Kuhn Retired "I'm

a retail investor and I rely on quarterly reports to make decisions about my retirement savings" is genuinely valuable on the record.

Chuck Kuhn

Cilicia De La Fuente — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cilicia De La Fuente Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Protect the investors and stop fraud
I rely on quarterly reports to evaluate my standing with my investments. I am not a wealthy person. I've been ill on and off since 15 with an autoimmune disease that has crippled me at times taking me out of work. During those times, I had to use my retirement savings to live. I was disabled at 43. Wasn't the Securities and Exchange Commission created to protect investors and stop fraud. There is always more fraud when no one is watching! Please do NOT eliminate the quarterly reports.
~C. De La Fuente

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cindy abel — Jun 18, 2026
Subject: S7-2026-15 Comment From: cindy abel Affiliation: Jun. 18, 2026 Transparency is essential to the integrity of business.

Cindy Bakken — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Bakken Affiliation: Jun. 18, 2026 Cindy Bakken, quit making laws and rules that only help big corporations, it’s the little guys that keep this country moving. Retired citizen that’s tired of government hurting small business.

Sent from my iPad

Cindy Ball — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Ball Affiliation: Jun. 18, 2026 We have confirmed fraud in our government, and you do not think there
is fraud in the accounting matters of a traded company. Atleast, at
best, this gives me as a senior citizen with money in the market,
legal required documents across the board/sector in the same format
company to company for comparison. Keep the quarterly reporting.

Cindy Black — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Black Affiliation: Jun. 18, 2026 QUARTERLY!

Sent from my iPhone

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cindy bryan — Jun 18, 2026
Subject: S7-2026-15 Comment From: cindy bryan Affiliation: Jun. 18, 2026 The only reason to keep records away from investors is fraud. If your companies aren't committing fraud, they will report quarterly.

Cindy Bryan
Fiction Editor
LiteraryWanderlust.com
cindybryanediting.com

Cindy Chapman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Chapman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not change the reviews. I depend on quarterly reviews to make sound decisions about my investments. I urge you. Please leave the reviews as they are.

Cindy Croxton — Jun 18, 2026
Subject: S7-2026-15 From: Cindy Croxton Affiliation: Jun. 18, 2026 What are yall trying to make corruption as easy as possible for this administration

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Cindy Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Hamilton Affiliation: Jun. 18, 2026 Quarterly reporting is essential because it provides a consistent, transparent cadence for companies to disclose financial health to stakeholders. Quarterly reporting helps establish market accountability, reduces fraud, large information gaps, and erratic stock prices. They allow all investors to better track performance, set goals, and make better informed capital decisions.

Thank you, Cindy Hamilton.

Sent from my iPhone

Cindy Hansen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Hansen Affiliation: Jun. 18, 2026 Quarterly reporting is a must for businesses. As a retiree I rely on my broker to help me have enough money to live on for 20 more years. Please don't make it easier for companies to take more and more from the consumer. Banks, especially, need constant oversight, as was witnessed in 2008.
Thank you.

Sent from my iPhone

Cindy Hargett — Jun 18, 2026
Subject: S7-2026-15 From: Cindy Hargett Affiliation: Jun. 18, 2026 Please do not decrease accountability for executives. I worked at a company in NM that had executives skirting the system. It was a horrible thing for employees and our customers to endure
Cindy Hargett
HR Director., Retired

Cindy Henis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Henis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My view on rule S7 2026 15 is that it will hurt individual investors, but not the Rich. Too many billionaires and trillionaire and not enough people making enough money to live. Is it necessary to ruin another 50 year oldgood practice? First, they take away women's rights after 50 years and now you want to crush the average person again. Don't remove the 50 year-old rule that protects us!

Cindy Liebman — Jun 18, 2026
Subject: S7-2026-15 From: Cindy Liebman Affiliation: Jun. 18, 2026 1. The signature is the deterrent.
Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

2. Enron's defense was "I didn't know." Congress closed it.
Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.

3. 8-Ks don't come with handcuffs.
The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

4. We watched the signature crack a $2.7 billion fraud.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

I am requesting that Corporations continue to file (not just "furnish") Earnings and other required reports on a Quarterly basis. The proposed changes would not be in the best interest of the public/ taxpayers.

Thank you,
Cindy Liebman
88 Lawrence Lane
New Brunswick, NJ 08901
732-319-3761

Cindy Lopez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Lopez Affiliation: Jun. 18, 2026 Cindy Lopez, Head of People at a medical device startup. I understand the challenges of reporting data on a quarterly basis, and I understand things can change as quickly as day to day. However, it's that quarterly reporting that allows me to make and trust investment decisions that have an impact on my current income and my retirement planning. Not having visibility for six months is too long for informed decision-making and analysis. This transparency for the everyday investor is critical. We are already up against so much when it comes to institutions, don't add one more disadvantage. This is affecting people's abilities to try to grow their funds and ability to care for their families in the future.

Thanks,
Cindy L Lopez
Lopez.L.Cindy@gmail.com
210-415-6909
https://www.linkedin.com/in/cindy-lopez-larson/

Cindy Maple-Picton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Maple-Picton Affiliation: Jun. 18, 2026 I am a retired Speech-Language Pathologist who is opposed to increasing the three month reporting period corporations are required to submit to six months. Accountability is important in a timely fashion. They currently comply and it should be no problem for them to continue to do so.

Cynthia Picton, Ashland Oregon.

Cindy Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Miller Affiliation: Jun. 18, 2026 Stick to quarterly reporting !

Sent from my iPhone

Cindy Setz — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cindy Setz Affiliation: Jun. 18, 2026 Definitely keep it QUARTERLY! Being a retiree in this country is very difficult with the rising cost of EVERYTHING. I'm selling stuff to make ends meet as it is. Dear Lotd, let's give people a break from all this CRAP.
Cindy Setz, Retiree in Little River, SC

Sent from my iPhone

Cindy Sparks — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Sparks Affiliation: Jun. 18, 2026 My name is Cindy Sparks a current investor and future retire. Below are reasons and why the SEC should maintain quarterly reports. : (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders that do not benefit the public, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) this proposal represents savings to companies at the expense of the investors. Companies savings aren't worth the cost to me. This will make it extremely hard for the American people to invest and trust companies and the SEC.

Cindy Switzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Switzer Affiliation: Jun. 18, 2026 We absolutely must have quarterly reporting. It's our desire and need for us to be informed and the reporters accountable. Keep it Quarterly

Get Outlook for iOS

Cindy Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy Thomas Affiliation: Jun. 18, 2026 Please leave it quarterly. I'm getting ready to retire and it would be nice to have at least ONE positive from this year of negative turnover.
Cindy Thomas, Medical Coder

Cindy W — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cindy W Affiliation: Jun. 18, 2026 All companies should have quarterly reporting to stop illegal activities. This is a no brainer.
Cynthia Waldron, consumer

Cindy wright — Jun 18, 2026

Subject: S7-2026-15 Comment From: Cindy wright Affiliation: Jun. 18, 2026 C Wright, retired. Our money is invested in many of these companies, WE have the RIGHT to know what is going on QUARTERLY. Just stop the bull ****, stop the possibility that a company can rip us off.

Cissy Whipp — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cissy Whipp Affiliation: Jun. 18, 2026 Please consider people like me. My name is Mary Whipp and I'm a retired educator in Louisiana living on a fixed income. I have a small savings account for emergency use. I cannot afford this rollback to to the "old days " of less reporting. Please keep quarterly reports and protect middle Americans like me!

Sent from my iPhone

CJ Charles — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: CJ Charles Affiliation: Jun. 18, 2026 The quarterly reporting is vital to investors who value investing in our country. If it is removed, many will no longer feel that the stock market is a viable option.

Claire Terracciano — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Claire Terracciano Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop this

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claire terracciano — Jun 18, 2026
Subject: S7-2026-15 From: claire terracciano Affiliation: Jun. 18, 2026 Keep quarterly reports

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Clara West — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clara West Affiliation: Jun. 18, 2026 Quarterly reporting is absolutely necessary for transparency in the business world & In the stock market. I think there are enough things against the individual investor already. You don't need to add anymore, and transparency is what it keeps things on the up, and up, at least to some degree secrecy destroys others.Please do not do this.

Clarence Beede — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Clarence Beede Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Commissioners,
My name is Clarence T Beede. Retired 78 year old native Montanan. I suspect that most people are unaware that the SEC is proposing to change Public Company reporting from quarterly to semi-annual. However, I'm an American born citizen, honorably discharged US Army veteran, career working man and I'm opposed to this rule change. I live on social security and some investments I've

managed to put aside over the past 65 years of working and paying taxes. I don't have much, not enough for investment managers to take interest in me, and what I have I manage myself. I'm not a financial educated person, just a blue collar working man. However, I've taught my self to take control of my money and I do invest much of it in public companies. I've had failures, some my fault some caused by bad information regarding companies I invested in I for one read all I can about the companies I put my money in. Sometimes even 90 days is way to long to wait for company reports. Semi annual reporting would make this even worse.
Please don't implement proposed S7-2026-15

Clarence Copping — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clarence Copping Affiliation: Jun. 18, 2026 We need as much corporate financial transparency as possible not less!

Sent from my iPhone

Clarence Wells — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clarence Wells Affiliation: Jun. 18, 2026 This is a very dangerous change for small investors we should keep it the same.

Sent from my iPhone

Clarice Wong-Morrison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clarice Wong-Morrison Affiliation: Jun. 18, 2026 I think in this age of lightning speed information access why would the SEC blind the average investor?

Sent from my iPhone

Claudia Kelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Claudia Kelson Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY. LET THE SUNSHINE IN.

Claudia Krusr — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Claudia Krusr Affiliation: Jun. 18, 2026 Claudia L Kruse retired therapist, El Cerrito Ca. Quarterly reporting is a barometer of how my investments are doing and I want it to stay that way to help me make intelligent decisions in a timely manner.

Claudia Kruse
clk141@sonic.net
(510) 210-2278

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claudia trapp — Jun 18, 2026
Subject: S7-2026-15 Comment From: claudia trapp Affiliation: Jun. 18, 2026 As a retiree, it is important to keep track of financial details that can affect my life and daily living. This change puts big corporations at an additional advantage.

Claudia Trapp
Westmont Illinois

Clayton Foster — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Clayton Foster Affiliation: Jun. 18, 2026 Data is how we make informed decisions and how we keep people and corporations honest. Quarterly reporting has worked for decades. Changing that will only encourage and allow corruption and the theft of our savings.

Sent from my iPhone

Clayton Selch — Jun 18, 2026
Subject: File No. S7-2026-15 From: Clayton Selch I believe that allowing companies to public release their financial documents would be a disaster for private investors such as myself. Less frequent release of financial information greatly reduces the information flow from public companies to the investors. Reducing such information would make it harder to know what is going on within a company that you are financially involved in. As a public company, they have a duty to release this information to the public consistently and frequently. As an investor (and as such, an owner) I believe I have the right to receiving this information quarterly. Reducing information flow only allows companies to hide from their investors and owners and does not increase the confidence in public companies or the stock market as a whole.

Clever Taco — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clever Taco Affiliation: Jun. 18, 2026 This is corruption made legal. Just like with space X, changing the rules in a way that only hurts retail investors, the common man and woman. Please don't do this. We, the people, have had enough of the government corruption, especially when legalized to benefit only the rich, elites, and insiders at the top.

Cliff Douglas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cliff Douglas Affiliation: Jun. 18, 2026 I know that it seems unAmerican to think about the people the Government is supposed to serve. This is info that actually could make a difference in the people's well being. We've got enough of supporting the suites that cost us money. Keep it fair and honest. Don't hide anymore. Be fair.

Doug Gadbury - American

Clifford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Clifford Affiliation: Jun. 18, 2026 Cliff Vorrier, construction management. Quarterly reporting is essential to maintaining a higher level of transparency. Look at history to see the disaster that this will become, taking my retirement and millions of others with it. It's a cost of doing business and doing it right, a cost companies can easily afford. Stop this nonsense and keep the rules as they are.

Sent from my iPhone

Clifford GIlkey — Jun 18, 2026
Subject: S7-2026-15 From: Clifford GIlkey Affiliation: Jun. 18, 2026 Protect workers, investors and the average Americans from possible fraud. Things improved with the quarterly reporting. It is established and by this point not considered an unnecessary burden. Do not remove this necessary protection

Sent from my iPhone

Clifford Thomas — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Clifford Thomas Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Reffram the action of platform of the company purchase of the investment

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clmelder — Jun 18, 2026
Subject: S7-2026-15 Comment From: clmelder Affiliation: Jun. 18, 2026 Charles L Melder - Retired - Stock Holder
Dear Sirs,
The majority of my retirement fund resides in my stock holdings and I need to see a stock report more frequently than twice per year. Outlooks, reassessment, and other factors change rapidly these days and six month reporting interval is simply not adequate.
Please retain the quarterly reporting model.

Thank You,
Charles L Melder
Bellville, Texas

"Greater love hath no man than this, that a man lay down his life for his friends."
~ Jesus Christ

CM Evans E-Commerce — Jun 18, 2026
Subject: S7-2026-15 Comment From: CM Evans E-Commerce Affiliation: Jun. 18, 2026 Simply a BAD IDEA. I don't even know why this is under consideration! What kind of business doesn't keep their books up to date enough to report quarterly??
Carla Crader
Private Citizen

. . .

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cmhdannyb — Jun 18, 2026
Subject: S7-2026-15 From: cmhdannyb Affiliation: Jun. 18, 2026 The publicity surrounding corporate corruption shows it getting worse not better! Leave the quarterly accountability in place! Producing the documentation is easy with their computers, so why would they have any valid argument to reduce their own accountability!
James Blankenship
4060 Capensis Lane
Ravenel, SC 29470
Cmhdannyb@aol.com

Sent from my iPad

Cody Sherman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cody Sherman Affiliation: Jun. 18, 2026 Quarterly reports are an important component in a competent financial ecosystem. I do not support removing Quarterly Reports. Thank you for your time.

Cody, ERP Manager

Sent from my iPhone

Coley Grubb — Jun 18, 2026
Subject: S7-2026-15 From: Coley Grubb Affiliation: Jun. 18, 2026 On orders from the commander of cheats. Why can't we convict him?

Sent from AT&T Yahoo Mail on Android

Colin Elliott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Colin Elliott Affiliation: Jun. 18, 2026 Quarterly reporting is crucial to maintain oversight and ensure stewardship of monies provided to companies. Changing the current regulations, provides the opportunity for companies to mislead, investors, and the Board of Directors.

I implore you to keep reporting on a quarterly basis.

Companies need to properly report their economic metrics to their shareholders on a timely basis.

Colin Elliott
Board Advisor

Colin Haverkamp — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Colin Haverkamp Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I'm a teacher and I manage many of my own investments for retirement and my family's future. I need to know that the market I'm in is well informed, as well as having that information for my own decisions. Leave quarterly reporting alone and let's not play with making things any harder than they already are for working people to J. share the fruits of our economy.

Colin Madrid — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Colin Madrid Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We should not end the quarterly reporting requirements. It is important to be transparent with investors. It would be better to add earnings every month to get rid of earnings volatility. The earnings is annoying and should take place every month to make it more mundane and to help people get the word quicker about new details. This will create healthy trading opportunities. Don't decrease the frequency of earnings.

Colleen Healey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Colleen Healey Affiliation: Jun. 18, 2026 Colleen Healey, retired social worker LSW, Keep the SEC reporting quarterly so that all investors are aware of the status of the growth of their investment portfolio. Colleenhealey7@gmail.com

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Colleen MacVean — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Colleen MacVean Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: stopping quarterly reporting is bad for investors because it takes away our knowledge and ability to make better informed decisions on our hard earned money. This also gives an advantage to insiders.

Colleen Murray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Colleen Murray Affiliation: Jun. 18, 2026 Don't stop quarterly reporting please!!

Sent from my iPhone

Colleen Rainey — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Colleen Rainey Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not take away quarterly investment reports. It leaves most of us in the dark

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Colleen Reardon — Jun 18, 2026
Subject: Keep it quarterly From: Colleen Reardon Affiliation: Jun. 18, 2026 Cutting back on quarterly reporting is just telling CEOs that fraud will be easier. The laws changed after Enron for a very good reason. I see no reason and certainly no evidence that changing this would be a good thing.

Colleen Reardon
Jenkintown, PA

Comcast — Jun 18, 2026
Subject: S7-2026-15 From: Comcast Affiliation: Jun. 18, 2026 Keep the quarterly reports coming.

Sent from my iPhone

Comcast — Jun 18, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 18, 2026 This quarterly reporting is necessary for all investors.

Sent from my iPhone

Connie Abner — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Connie Abner Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It only stands to reason that more information for retail investors the better. Nothing good ever comes from holding (hiding) important information. Full disclosure is a vital part of doing good business, Period! Do the ethical thing ! No one what's to feel they aren't being treated with the same respect others demand.

Connie Arnold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Connie Arnold Affiliation: Jun. 18, 2026 I need to know quarterly about investments.

CONNIE EGBERS — Jun 18, 2026
Subject: S7-2026-15 Comment From: CONNIE EGBERS Affiliation: Jun. 18, 2026 Keep the quarterly reporting! Quit trying to hide market fluctuations which impacts Americans ability to make sound decisions regarding their investments. Continue quarterly reporting!

Sent from my iPad

Connie Fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Connie Fisher Affiliation: Jun. 18, 2026 Quarterly reporting is a must, keeps companies more honest.
This is my signature.
Sent from my iPhone

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connie hoffman — Jun 18, 2026
Subject: S7-2026-15 Comment From: connie hoffman Affiliation: Jun. 18, 2026 We are fighting for the little guy, something all those elected officials should be doing! Quarterly reports are necessary, prevents those cheating from doing it even more easily! Retired Family of Sargent Major KING, US Army.

Sent from my iPad

Connie Knapp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Connie Knapp Affiliation: Jun. 18, 2026 How could we trust a company if it has 6 months to "hide" their earnings or losses?

Connie Nicholson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Connie Nicholson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As a small investor whose retirement savings are extremely important to me, I find that the lessening

of accountability would be quite concerning.

there were good reasons for putting quarterly reporting in place. We must maimtain these regulations.

Connie Scott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Connie Scott Affiliation: Jun. 18, 2026 Quarterly reporting is not onerous it is necessary for investors to follow the financial reports of operation in order to make sound financial decisions. The apparatus to complete quarterly reports is in place now and should be continued. Weaker reporting standards give more opportunities to manipulate the books.
Connie Scott, retired real estate broker and accountant

Sent from my iPhone

Connie Tenkhoff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Connie Tenkhoff Affiliation: Jun. 18, 2026 Connie Tenkhoff, retired Verizon.

The quarterly reporting was put in place to eradicate fraud. Changing to semi-annual, especially in today's climate of well documented fraud, only opens the door for more fraud.
I worked all my life to earn the money for my investments, and do not want them stolen by greedy peoples. Please do not change these laws.
Thank you.

Constance Goeden — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Constance Goeden Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

Keep companies accountable! Quarterly, please!!

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cooperkat — Jun 18, 2026
Subject: S7-2026-15 Comment From: cooperkat Affiliation: Jun. 18, 2026 Hands off my money. You are theives and bullies and this is despicable. You will rot in hell for what you're doing.

Sent from my Galaxy

Corey Rodgers — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Corey Rodgers Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Not requiring quarterly financial and business information would leave the general public unfairly exposed while insiders can manipulate values of companies and pump and dump stocks to prey on the every day hard working private citizens who are trying just to save for retirement.
Please consider your constituents when making your voting decision on Rule S7-2026-15.
Sincerely,
Corey Rodgers

CORINNE MAHER — Jun 18, 2026
Subject: S7-2026-15 Comment From: CORINNE MAHER Affiliation: Jun. 18, 2026 The corruption is bad, real bad in the US. WE MUST stop it when we can. The greed is horrific! Companies want to fly under the radar to make more profits. While the general public, you and me, suffer by paying more for products and services. It’s ridiculous! Make more stringent laws to protect all US citizens rather than corporations. I’m an ordinary American citizen fed up with corporate greed and lack of monitoring those practices from the top down, and that includes the White House!

Cort Mankin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cort Mankin Affiliation: Jun. 18, 2026 For the protection of investors and in the name of transparency, keep quarerly reporting a rule .

Corwin Zechar None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Corwin Zechar Reducing the reporting requirements for public corporations from quarterly (four times per year) to semi annually (two times per year) is a huge mistake. This will make it much harder for investors to adequately analyze a company's financial data and make educated decisions about whether to invest or potentially divest. I have a portfolio of several stocks, representing assets of several million dollars. Proposals like this make me angry. This creates myriad problems for small investors like myself.

Courtney Haverland — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Courtney Haverland Affiliation: Jun. 18, 2026 Quarterly reporting is essential for consumers to remain informed. Frequent reports allow consumers to make informed decisions regarding their investments. Less frequent reporting allows too much data and information to not be disclosed to the consumer and gives consumers less visibility, less options, and less control. The quarterly reports I receive are important to me and I would never, given the choice, decide to receive those reports less often. My name is Courtney Haverland. My location is in Southern California. My career is education.

Courtney Smith-Kilbury — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Courtney Smith-Kilbury Affiliation: Jun. 18, 2026 We need to maintain quarterly reporting. Prioritize corporate transparency.

Courtney Walker — Jun 18, 2026
Subject: S7-2026-15 From: Courtney Walker Affiliation: Jun. 18, 2026 Agreed

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cprackham — Jun 18, 2026
Subject: S7-2026-15 From: cprackham Affiliation: Jun. 18, 2026 It does not cost anymore to report quarterly than it did 20 years ago and indeed, it probably costs less given today's levels of record keeping technology. Quarterly accountability keeps corporations as honest as reasonably possible while holding management responsible, thus shielding the market from unchecked abuse.

Regards

Craig Coelho — Jun 18, 2026
Subject: S7-2026-15 Comment From: Craig Coelho Affiliation: Jun. 18, 2026 Punish their hubris, and demand reports every 60 days.

Craig Conrad — Jun 18, 2026
Subject: S7-2026-15 Comment From: Craig Conrad Affiliation: Jun. 18, 2026 Time to stop the robbing and illegal laundering money.

Craig Howard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Craig Howard Affiliation: Jun. 18, 2026 What was wrong with reporting quarterly? Since they are public companies the public deserves to know how they are doing more than twice a year. Craig Howard retired former ATT Sr. mgr

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Craig MacPherson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Craig MacPherson As a retired Chartered Financial Analyst (CFA) I urge you to retain quarterly financial result reporting. It would be unwise to reduce publicly available financial results. If anything I feel you should be making the 10Qs even more robust. I hope you will take the interest of the individual investor to heart. More information not less. Thank you.

Craig Morelan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Craig Morelan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

Don't deprive small investors of critical leveling the playing field data.

Craig Stevens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Craig Stevens Affiliation: Jun. 18, 2026 Craig Stevens a retiree in New Orleans, Louisiana who is dependent upon my investment funds to cover my expenses. Need to be aware of status of funds as early as possible.

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creatch68 — Jun 18, 2026
Subject: S7-2026-15 Comment From: creatch68 Affiliation: Jun. 18, 2026 I'm a single woman living on my retirement income. I rely on quarterly reporting to budget and manage my investments. I don't want corporate insiders to have advantages while I'm flying blind and possibly losing the savings I worked for all my life.

Sent from my Galaxy

Cris Brendel — Jun 18, 2026
Subject: S7-2026-15 From: Cris Brendel Affiliation: Jun. 18, 2026 How about starting at the top - but we all know they will lie through their teeth

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Cristina Fabianovich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cristina Fabianovich Affiliation: Jun. 18, 2026 We need quarterly reporting! Anything less at this point feels malicious in intent. The SEC should strive for the utmost amount of transparency as possible, delivering Americans information they need, not allowing less.

Sincerely,
Tina Fab
Mother and business manager

Crud Catcher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Crud Catcher Affiliation: Jun. 18, 2026 The change to semi-yearly is irresponsible- just asking for a crash. It leaves normal investors (like the millions of us with investments for retirement) taking the losses. These losses, and the lower buying power people have after these losses, further damages the economy

Sent from Olivia's iPhone

Crystal Adams — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Adams Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Allowing less accountability is wrong. No information on your investment will encourage bad behavior by corporations. Further more it reduces valuable information need to invest wisely and encourage investments. I believe they have demonstrated their ability to comply to quarterly reports and should be told they must continue to do so.

Crystal Mitchell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Crystal Mitchell Affiliation: Jun. 18, 2026 Yes keep the compliance of reporting the financial wellness of companies, keep the integrity of the investment.

The SEC requires quarterly reporting (on Form 10-Q) to ensure continuous transparency, prevent fraud, and provide investors with standardized checkpoints to assess a company's financial health throughout the fiscal year. This regular cadence allows shareholders to evaluate business performance and make informed investment decisions.

Don't change what is not broken to satisfy the immoral behavior of a handful of people.

We demand transparency of the companies that our hard earned money is investing in.

First it will every six months and then it would be no need to report at all.

Sincerely,

A concerned investor.

Crystal NelsonNield — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Crystal NelsonNield Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not modify current corporate reporting requirements. The quarterly reporting is a valuable tool we utilize to keep informed in order to make better decisions. Thank you. Crystal

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CT — Jun 18, 2026
Subject: Comment on S7-2026-15 From: CT Affiliation: Jun. 18, 2026 Quarterly reports ensure

transparency to shareholders. Biannual filings/reporting poses a significant risk to shareholders Nd the markets, especially given the speed of geopolitical and AI-driven changes that affect valuation. Chris Hemingway-Turner, President, Missouri.

Cynthia Bryant — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cynthia Bryant Affiliation: Jun. 18, 2026 Name: Lynell D.
Occupation: College Professor
Location: Louisiana

WHY
We do not want go back! There are a few things in the past that need to be repeated. The past is for learning, not repeating. Even those things that worked well in the past, but were ended,should be enhanced in the present so that they will work better in the future. When it comes to the money that I have worked my entire life for, I want to move forward into the future with confidence that my work, planning, and sacrifices were worth it. You have enough information to know that the proposed strategy of the past does not work. Please do not play with the lives and livelihoods of American citizens. Do the right thing.

Sent from my iPhone

Cynthia Crawford — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cynthia Crawford Affiliation: Jun. 18, 2026 No, do not roll back reporting. Let’s not regress. Quarterly reporting is needed.

Sent from my iPhone

Cynthia Hatch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Hatch Affiliation: Jun. 18, 2026 Please keep these quarterly financial reports quarterly. I formation is the key for intelligent decisions. Cynthia Hatch.

Cynthia Klein — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Klein Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I've worked too hard to blindly let others through investing have their way with my lifetime of savings without regular accounting reports. Please leave accounting reports as quarterly.

Cynthia Law — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Law Affiliation: Jun. 18, 2026 Good morning

It is in the interests of the general public that quarterly reporting continues. People need to be aware of financial reporting in order to adjust their investments accordingly. Our retirement savings are increasingly important and we need every opportunity to maximize growth.

Please do not limit public access to all relevant information by decreasing reports to every 6 months!!!

Cynthia Law

Cynthia McConnell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia McConnell Affiliation: Jun. 18, 2026 Please stop feeding the divide: Do not implement this proposal given the potential detrimental affects on the middle class. Thank you.

Cynthia Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Miller Affiliation: Jun. 18, 2026 To: SEC, Cynthia Miller, retired, please quarterly reporting in place. If my portfolio is diminished I would no longer be able to stay in my home.
Thank you

Cynthia Neill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Neill Affiliation: Jun. 18, 2026 I am Cynthia N , I'm retired ,a widow , live on SS and once a yr dividends, small ones that come in to help me barely get my bills paid. I have limited stock investments. I grew up on the farm , my husband farmed till he passed away. The only thing that will come of changing the quarterly reporting is a way to be dishonest. To cheap lie steal hide Please don't put the temptation in front of people to do that. You will be answering to God for it. Thank you

Sent from my iPhone

Cynthia Newman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Newman Affiliation: Jun. 18, 2026 Leave the quarterly reporting as it is. We as investors need to know what is happening with our investments on a quarter basis. Why change it, other than allowing big corps to hide??

Cynthia Ruffin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Ruffin Affiliation: Jun. 18, 2026 Totally against dropping quarterly reports. Where is the conscience of men? When will they see they are selling their souls to greed?

Cynthia D. Ruffin

(504) 415-1691

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Cynthia Sutton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia Sutton Affiliation: Jun. 18, 2026 Please protect consumers and investors from laws like this that allow a lack of transparency.

Everyday people should be able to go about their daily lives and be reasonably able to maintain civic responsibility without making it a full-time job. Caveat emptor is a lousy system of government, and only benefits those who have the most money and power.

…so maybe, underlying all of this, work on some legislation that will make it possible for legislators to spend more time going about the business they want to be doing - taking care of the American people - instead of having to scramble to make sure that they have enough money to run a campaign that is competitive on the post-Citizens United world.

Thank you,
Cynthia Sutton

Cynthia Vega — Jun 18, 2026
Subject: S7-2026-15 From: Cynthia Vega Affiliation: Jun. 18, 2026 Stop allowing the rich to rob our country. Enough is enough its you job to protect and watch do your job properly no friend deals no loopholes. Do the job your office was started for. CynthiaVega retired America Telephone & Telegraph . Tucson Arizona

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Cynthia W Tuma — Jun 18, 2026
Subject: S7-2026-15 Comment From: Cynthia W Tuma Affiliation: Jun. 18, 2026 Dear SEC Administration,
Please continue the quarterly reports. These reports help investors help the companies.

Recommendation of good companies to invest in will be slowed. Those who have funds in savings will leave them in the banks and quarterly CDs. This put less investment in stocks because it will take folks a year to get money out of their trusts, or bond type funds, then determine where to invest. I hope leaders in the SEC want investors to have more fluidity in the markets tan 6 month reporting will support.
Sincerely,
Cynthia Ulrich

Sent from my iPhone

Cyre Par — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Cyre Par Affiliation: Jun. 18, 2026 We do quarterly reports for a reason there’s no reason to turn it back. This is just another swipe at the middle class. Unequivocally do not want to go back to 1955.

Sent from my iPhone

D C — Jun 18, 2026
Subject: S7-2026-15 From: D C Affiliation: Jun. 18, 2026 Don't change this law leave it alone!!

They will give you a bible in prison but they take God out of school don't y'all think if God was in school less people would be in prison with a bible

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D Gun — Jun 18, 2026
Subject: S7-2026-15 Comment From: D Gun Affiliation: Jun. 18, 2026 No reasonable businessman would buy a company based on a financial audit that is 6 months old. Investors in the market shouldn't be asked to do it either.

D K — Jun 18, 2026
Subject: S7-2026-15 Comment From: D K Affiliation: Jun. 18, 2026 Quarterly reporting is essential to tracking performance and is less susceptible to window-dressing than semi-annual reporting. Semi-annual reporting would potentially allow poor performance to be temporarily bolstered and could result in dramatic changes on a year over year basis that could dramaticaly negatively impact shareholder value. I strongly oppose changing quarterly reporting.

D Killion — Jun 18, 2026
Subject: S7-2026-15 Comment From: D Killion Affiliation: Jun. 18, 2026 Keep quarterly
Too easy hurt investors otherwise

D M — Jun 18, 2026
Subject: S7-2026-15 Comment From: D M Affiliation: Jun. 18, 2026 Keep the quarterly reports! I don't want to have to wait every 6 months to find out that my investments are failing because I can't get the information to make an informed decision sooner.

D Mars — Jun 18, 2026
Subject: S7-2026-15 From: D Mars Affiliation: Jun. 18, 2026 Stop making the rich richer while I don't have enough to eat and groceries are outrageously high!!!

D P — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: D P Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I do want quarterly reports from the SEC and I want to know what is going on in the investment community.
the SEC's silence will only lead to more corruption from the Trump White House

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d powers — Jun 18, 2026
Subject: S7-2026-15 Comment From: d powers Affiliation: Jun. 18, 2026 Come on now this is wrong.
Denise P. Glenview, Il

Sent from my iPhone

D T — Jun 18, 2026
Subject: S7-2026-15 Comment From: D T Affiliation: Jun. 18, 2026 WTF

D V — Jun 18, 2026
Subject: Comment on S7-2026-15 From: D V Affiliation: Jun. 18, 2026 Dennis volentine asst manager Baton Rouge Louisiana We need to keep the reporting as they are now less reports means more ways for companies to hide money and falsely report. I am ready to retire and can’t afford a drop in my investments.

Sent from my iPhone

D W Stucky — Jun 18, 2026
Subject: S7-2026-15 Comment From: D W Stucky Affiliation: Jun. 18, 2026 Insiders profit, average citizens suffer. This strike me as another move to create an Oligarchy run government.

Sent from my iPad

D. Jordan — Jun 18, 2026
Subject: S7-2026-15 Comment From: D. Jordan Affiliation: Jun. 18, 2026 You are enabling criminal activity and it is both foul and obvious. Do not allow these criminals the secrecy to take full advantage if their position of free theft. That is not in the bill of rights.
Donald Jordan, Vietnam Veteran US Army
Indiana resident

D. Yitz Goldstein — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: D. Yitz Goldstein Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

There is zero good reason to reduce reporting transparency and allow malfeasance with more limited reporting. I am firmly against reducing reporting frequency as it maintains open communication about ongoing activities. Less frequent reporting will cause company "gambles" which increases risk to the general public and could be the tipping point for major market negative driving forces.

D.J. DeAustria — Jun 18, 2026
Subject: S7-2026-15 From: D.J. DeAustria Affiliation: Jun. 18, 2026 it ought to be monthly

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Dacotah Turner — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dacotah Turner Affiliation: Jun. 18, 2026 Dacotah Turner, senior software engineer, Seattle.

Transparency in the market is not only pivotal for investors, but also the market of a healthy market. When corporations and business are comfortable with full transparency its a byproduct of strong standards of procedures and allows for businesses to adjust with the market. We have already tried to move to less reporting and it proved that without accountability and transparency bad decisions are left to fester. It also allows bad actors to leech off of once successful businesses.

Dale Abrahams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dale Abrahams Affiliation: Jun. 18, 2026 I support quarterly reports. This is very important for all investors
Dale Abrahams

Dale Adams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dale Adams Affiliation: Jun. 18, 2026 I am opposed to ending quarterly reports and this will decrease transparency, consumer information and enable manipulation of Wall Street money to disadvantage all Americans.

Dale Ayton — Jun 18, 2026
Subject: S7-2026-15 From: Dale Ayton Affiliation: Jun. 18, 2026 The removal of accountability checkpoints in this country has got to stop! This is Notte move forward, but obviously a move backward, and also in the wrong direction! Regulatory measures are necessary in a responsible society. The rich already have too many loopholes to jump through to avoid accountability. Please represent our country with a moral and ethical guardrails!

Dale Barnes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dale Barnes Affiliation: Jun. 18, 2026 I am an investor, can read financial statements and believe this is a very bad idea. Quarterly reporting has been required as it is harder to hide bad news quarter to quarter. This would be a disaster.

Dale Kim — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dale Kim Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please, less information is only helpful to insiders and institutions who pay experts and staff to keep track. This unlevels the field and creates more inequality in an already unequal playing field. More scams, more scandals, and less transparency can only end up in catastrophe. The stock market should be fair, companies must report quarterly or else they may be tempted to cover or disguise material information before its too late. Thank you.

Dale Peterson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dale Peterson Affiliation: Jun. 18, 2026 Keep it Quarterly, I deserve to retire with dignity.
Dale J. Peterson
18561 county road 12
Pengilly Mn 55775-2195

Dale Reynolds — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dale Reynolds Affiliation: Jun. 18, 2026 It did not work then why is going to work now. It would be easier for people to do illegal things or to hide things.

Dalton Perry — Jun 18, 2026
Subject: S7-2026-15 From: Dalton Perry Affiliation: Jun. 18, 2026 Quarterly? No! Considering current business and political environment these reports should be filled publicly and MONTHLY! %3[illegible] Dalton Perry, California Institute of Technology, Retired%3[illegible]

Yahoo Mail: Search, Organize, Conquer

Dan Baltrusaitis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dan Baltrusaitis Affiliation: Jun. 18, 2026 Quarterly reporting has been the hallmark of corporate transparency. Going to semi annual reporting will give too much room for corporate malfeasance and significantly lower transparency with consumers and shareholders. Do not change the current reporting rules!

Dan Delk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Delk Affiliation: Jun. 18, 2026 Do not change the quarterly reporting! This is nothing but a money grab for insiders.
Dan Delk. Retired engineer.

Dan

Dan Eby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Eby Affiliation: Jun. 18, 2026 Please keep the quarterly SEC reporting requirement. This information is vital to investors and is reasonable. My name is Dan Eby, St Peters, MO 63376.

Sent from my iPhone

Dan Ion — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Ion Affiliation: Jun. 18, 2026 It should honestly be shorter than quarterly. Probably monthly reporting would be better

Dan Ion
Software integration tester

Dan Leunig — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Leunig Affiliation: Jun. 18, 2026 Greetings SEC leadership,
As an owner of stocks and bonds (directly and via Fidelity funds) I oppose changing regulations to allow public companies to report bi-annually.
Effective corporate governance is key to a working stock market and effective capitalism.
Governance cannot be effective if companies do not regularly report their economic health and results.
I oppose the change.
Regards,
Dan Leunig
Kansasville, WI

Dan M. Sivertsen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan M. Sivertsen Affiliation: Jun. 18, 2026 Dan Sivertsen. Retired. I do not want to lose my retirement to big business fraud. Quarterly reports tell me what is going on with my investments.

Dan No — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan No Affiliation: Jun. 18, 2026 no changes to quarterly earnings report please Need to have consistent snd verifiable numbers on frequent enough schedule to make changes if necessary.

Sent from my iPhone

Dan Pfeiffer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Pfeiffer Affiliation: Jun. 18, 2026 Please HELP keep the corporations responsible for reporting quarterly to their stock holders !

Dan Roach — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dan Roach Affiliation: Jun. 18, 2026 Why would this be any good. If anything there needs to be more

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Dan Skill — Jun 18, 2026
Subject: S7-2026-15 From: Dan Skill Affiliation: Jun. 18, 2026 I want more transparency, not less. Real time information would be ideal, albeit impractical. NO to semi-annual disclosure
Daniel Skill

Dan Tighe — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dan Tighe Affiliation: Jun. 18, 2026 DO NOT RETURN TO SEMI ANNUAL REPORTING. That would be a giant step backward.

Sent from my iPhone

Dan Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Williams Affiliation: Jun. 18, 2026 Stop Big Corp and billionaires from hiding. Stop destroying the country from within and screwing over US citizens.

Dan Zachary — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dan Zachary Affiliation: Jun. 18, 2026 With all the fraud that is happening this seems like a very bad idea. openness and honesty are what’s needed. transparency

above all.

Sent from my iPhone

Dana Browning — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dana Browning Affiliation: Jun. 18, 2026 Quarterly reports works fine. Don't fix it if it's not broken.

Yahoo Mail: Search, Organize, Conquer

Dana Waite Esposito — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dana Waite Esposito Affiliation: Jun. 18, 2026 We cannot stand for this. It’s stealing disguised as efficiency. Why would I invest if I cannot monitor activity? This is the latest in the current administration’s misdirected policies. Please, Do Not Let This Happen!! It’s just wrong. KEEP IT QUARTERLY!!!

Sent from my iPhone

Dana Wilkerson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dana Wilkerson Affiliation: Jun. 18, 2026 To whom it may concern,

We need to keep the current transparency of quarterly reporting. It has worked well at keeping investors informed for decades. We cannot be proactive if we don't see what may be happening.

As someone not far from retirement, this is extremely important to me. I am a Purchasing Manager for a large coal company and am trying like everyone else to build a retirement for myself outside of Social Security. I was not able to invest in my younger years and am trying to catch up now.

There is no reason that would benefit the people to lessen the disclosure.

Sincerely,
Dana Wilkerson

Concerned citizen from Illinois

DANIEL CONDE — Jun 18, 2026
Subject: S7-2026-15 Comment From: DANIEL CONDE Affiliation: Jun. 18, 2026 My name is The people, and I’m a week to week paycheck earner with 2.5 children and it is absolutely essential that I have an opportunity to see for myself what the company I have a stake in is doing at least four times a year. Before it went public the owners of the company received reports weekly more likely then not. As a public company it is financially irresponsible for the company to report to its owners less

then four times per year. My vested interest in what my money is is doing in their pockets is my right . Why do I refer to it as a right? Here's why because the stock market, and public ownership is an American Made opportunity to happiness and prosperity for all those who have invested in said company. As such my liberty to be informed, and my right to the pursuit of happiness is directly affected by this change ! It will undoubtedly affect my ability to have any confidence in said opportunities to be what they were sold as, since this utters nothing but a scam equivalent to the mortgage scams made possible during the deregulation of the banking industry and the famous Fanny Mae n Freddy Mac candles that nearly broke the economy in 2009. Remember when America had to bail out the auto industry and real estate plummeted ? Well I do I lost almost a quarter of a million dollars in that sham of greed and back door deals ! Make this stop before these corporate gluttons destroy our economy again !

Sincerely Jon Q Public

DANIEL FARLEY — Jun 18, 2026
Subject: S7-2026-15 From: DANIEL FARLEY Affiliation: Jun. 18, 2026 Daniel Farley, retired. Midland Mi.

Honestly as failed us as a society. Don't remove any opportunity for company leaders to lie to the American public and stockholders. Lying is no more than fraud don't let it happen.

Get Outlook for Android

Daniel Hansen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Daniel Hansen Affiliation: Jun. 18, 2026 Im 80 years old If this happens it would make me homeless in less than a year. Please do not do this.

Daniel Harmelink — Jun 18, 2026
Subject: S7-2026-15 Comment From: Daniel Harmelink Affiliation: Jun. 18, 2026 Daniel Harmelink retired I believe the quarterly reporting is necessary and has been working for the people.

Daniel McElroy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Daniel McElroy Affiliation: Jun. 18, 2026 My name is Daniel McElroy and as an artist who works many jobs and has a portfolio that I manage, not knowing for a year how my investments are doing is extremely concerning. This is allowing companies to hide until they can get their act together. We can't allow that.

Daniel Mchugh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Daniel Mchugh Affiliation: Jun. 18, 2026 Why in gods name would you allow any window of time to allow these companies who cannot steal enough no matter

what or how the country and people are doing they find a way to steal 1 more dollar. Stop them in their tracks please.

Sent from Daniel McHugh's iPhone

Daniel Treger — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Daniel Treger Affiliation: Jun. 18, 2026 I disagree with this proposal. It will hurt retirees like me, who survive off of our investments. It will also hurt theneconomy in general, which relies upon high returns and high market capitalization. Why would this even be considered? My entire family is retired, and the lower valuations that would result from this proposal will cause all of us to lose parts of our savings. This is a bad proposal for all Americans.

Daniel Treger, Beverly, MA, Retired attorney.
Dan Treger

Daniel Tyson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Daniel Tyson Affiliation: Jun. 18, 2026 The Quarterly Reports helps to keep investors calm and informed.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Danielle Goodsell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Goodsell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
These rules were put in place to protect small investors from poor practices.
Why must we learn lessons repeatedly.
Do your job as regulators!

Danielle Hyatt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Hyatt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
for the people by the people.

Danielle Monique — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Danielle Monique Affiliation: Jun. 18, 2026 Please keep it as is.

Sent from my iPhone

Dannie Dorito — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dannie Dorito Affiliation: Jun. 18, 2026 Radiation in STL creek due to the Manhattan project caused my dad to have cancer and die. Now you want to do this. No. Stop hiding from us or when donald is gone you will be heavily held accountable. No pardons escape justice for this level of corruption, not in 2026, and sure the hell not after. We see what you're doing with our rules and regulations in this country and we've had enough.

Darcey Harrison — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Darcey Harrison Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reports are one of the few tools regular investors have to keep track of what's happening inside public companies. Six months is a long time—companies can take on a lot of debt, lose customers, or run into legal trouble. Quarterly reporting helps make sure investors don't have to wait half a year to find out.
Transparency is what keeps our markets fair. Many major corporate scandals have gotten worse because problems stayed hidden for too long. Quarterly reports won't eliminate fraud, but they help shine a light on issues before they have a chance to grow.
Big investment firms and company insiders already have access to more information and resources than the average investor. Quarterly reporting helps level the playing field by giving everyone regular updates on a company's financial health. Without it, everyday investors would be at an even greater disadvantage.
Do not make it easier to defraud the American people. We are better than that!
Sincerely,
Darcey A. Harrison

Darcy Thome — Jun 18, 2026
Subject: S7-2026-15 Comment From: Darcy Thome Affiliation: Jun. 18, 2026 Transparency is the only way to keep trust, without trust we cannot support these businesses
Darcy Thome
Corporate Secretary/Treasurer

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Darius Matonis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Darius Matonis Affiliation: Jun. 18, 2026 Quarterly reporting NEEDS TO STAY! Do not change the ruling!

Sent from my iPhone

Darlene R Shaughnessy — Jun 18, 2026

Subject: S7-2026-15 Comment From: Darlene R Shaughnessy Affiliation: Jun. 18, 2026 This restriction of information about public companies only benefits bad corporations. There is too much fraud in the market now and this rule would increase investor fears of more corruption. The costs to the corporations is small compared to the risk for investors.

Thanks!

Darlene Shaughnessy

Darline Garippo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Darline Garippo Affiliation: Jun. 18, 2026 D.Zurawski, hopeful soon retiree, NOT a good idea. This is an underhanded method of decreasing my retirement savings. Unlike my government representatives, I am not allowed the privilege of using insider information to trade. I must rely on quarterly reporting to make sound financial decisions. Why must I punished in order to save big business and their over compensated executives.

Darnell Barber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Darnell Barber Affiliation: Jun. 18, 2026 DD Moye. I will rely on my investments in retirement so it is critical I select strong companies with good profit margins. If my investments research is six months old, I would be putting a considerable portfolio of my retirement income at risk which I cannot afford to do. Leave the reporting quarterly as it's worked for almost 100yrs. No change is needed or wanted!

Thank you

Sent from my iPhone

Darren Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Darren Young Affiliation: Jun. 18, 2026 This is an incredibly unethical and bad proposal. It will allow companies to hide more fraud and financial wrongdoing from their investors and from govt. entities like yourselves that are supposed to keep watch and regulate companies from such corruption. Please do not change financial reporting from quarterly to biannually.

Sincerely,
Darren R Young

Darrin Montagna — Jun 18, 2026
Subject: Quarterly Reporting From: Darrin Montagna Affiliation: Jun. 18, 2026 I value my investments and urge you to keep quarterly reporting rules in place.
Sincerely, Darrin Montagna

2325 Asbury Ave
Vineland, NJ 08360

Daryl Reynolds — Jun 18, 2026
Subject: S7-2026-15 Comment From: Daryl Reynolds Affiliation: Jun. 18, 2026 Keep the quarterly reports open to the public.

Dasilva Reid — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dasilva Reid Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Rule S7, should definitely be a consideration. It reduces some burden. Stated of the vitality of quarts, informed flow. Such are allocated within portfolio's and automated insights. S7 rule foremost should be at an marketable investor(s) mental helm.

Dave — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dave Affiliation: Jun. 18, 2026 Leave quarterly. Need transparency. Too many shady CEOs and Board Members.
Dave Ryan. 641-756-0561

Dave Brewster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Brewster Affiliation: Jun. 18, 2026 My name is David Brewster in Virginia. I am writing to ask the quarterly reporting to continue. The need for accountability is even more important now than ever! This is essential to how we make decisions about investing and retirement funds.

Thank you for your time and consideration!

Respectfully,
David Brewster

Dave Eschborn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Eschborn Affiliation: Jun. 18, 2026 We all know this is a way for the rich to get richer. They will just keep finding ways to line their pockets at the expense of hard working Americans who can barley keep a roof over their head and food on their table.

Dave Harlow — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dave Harlow Affiliation: Jun. 18, 2026 Keep the quarterly reporting. So much is changing in our world some good but transparent reporting is always the best way! Keep the quarterly financial reporting. Thank you. Jill S. Harlow at jsh.daisy@gmail.com

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Dave Hibst — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Hibst Affiliation: Jun. 18, 2026 My name is David Hibst I am a US Citizen who remembers why the law about quarterly reporting was mandated.
And it was because of all the dishonesty among CEO s and their companies were costing investors to lose millions

Keep the law intact!
It discourages financial fraud

Dave Lassen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Lassen Affiliation: Jun. 18, 2026 Quarterly reporting is an absolute must.

Dave Midlik — Jun 18, 2026
Subject: S7-2026-15 From: Dave Midlik Affiliation: Jun. 18, 2026 Keep the quarterly reporting.....

Dave Urban — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Urban Affiliation: Jun. 18, 2026 Dave Urban, Retired Investor...
Keep the reporting Quarterly !!!

I rely on quarterly information to make my financial investment decisions. Longer gaps create an unfair advantage for corporate insiders and "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the potential cost to me because of the delayed or lack of important information.

Dave Vella — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Vella Affiliation: Jun. 18, 2026 David Vella
CPA
of course, quarterly reporting should stay. All investors should have equal access to PUBLIC companies financial picture and hear from the insiders (CEO and CFO) on the future. Not providing this regular and critical quarterly access would be one more way you bow to facism, slowly deteriorating information for the masses. This is an attempt to further degrade an already rigged system.
You are the SEC. You should review why you are in existence ! You are here to protect me, not Mansanto. Get it. Mansanto and every other company has the money for quarterly reporting. I got an idea. How about instead of companies buying politicians, spending millions on lobbying, or greasing the palms of the SEC, they use that money for quarterly reporting and increase dividends.

Dave Watson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Watson Affiliation: Jun. 18, 2026 Keep quarterly reports.

Dave Webb — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dave Webb Affiliation: Jun. 18, 2026 Quarterly financial reports are critical to transparent investing, informed decision making and financial planning for every investor. If I give my money to a company to grow the business, there must be timely information provided back to me. It must be a two way street. KEEP FINANCIAL REPORTING QUARTERLY!

Dave
Dave Webb
davewebb987@gmail.com

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dave wood — Jun 18, 2026
Subject: Comment on S7-2026-15 From: dave wood Affiliation: Jun. 18, 2026 There is an expression " if it ain't broke, don't fix it "! That expression holds true here. The only possible reason to change it to semi annual is based around corruption. There are rumblings of potential Social Security rollback, which makes our savings even more important than ever. With that being said, why would you even risk the possibility of history, repeating itself, which can affect peoples savings? My opinion is learn from your mistakes, and back off. You Republicans never seem to have anybody's interest except the corporations, and the billionaires. Transparency is vital! Keep the quarterly reports and focus your energy on doing better for the people, instead of the corporations. Your job is to protect the citizens and investors, not the corporations.

Dave

DAVE YUHAS — Jun 18, 2026
Subject: S7-2026-15 Comment From: DAVE YUHAS Affiliation: Jun. 18, 2026 Make it easier for thieves to steal. Good one for all the insiders to cash out.

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davegrundman — Jun 18, 2026
Subject: S7-2026-15 Comment From: davegrundman Affiliation: Jun. 18, 2026 Quarterly reporting is important to monitor businesses financial position. Anything else is just another opportunity allow companies to commit fraud.

Best regards
- Dave

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davehshs — Jun 18, 2026
Subject: S7-2026-15 Comment From: davehshs Affiliation: Jun. 18, 2026 Keep requiring quarterly reporting. Any less often is unfair to investors.

David — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Affiliation: Jun. 18, 2026 Please keep the required financial reporting quarterly
Investors need transparency to make reasonable decisions. Companies already have both the means and ability to continue with quarterly reports.

David Scheibel
37554 Co Rd 4,
Bird Island, MN 55310

David — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Affiliation: Jun. 18, 2026 We the people need quarterly reporting, not semi annual reporting. It's clear that historically it is better for investors, Americans, and our country to have reports more frequently.

David Engel
Christiansburg Virginia

David — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Affiliation: Jun. 18, 2026 We the people need quarterly reporting, not semi annual reporting. It's clear that historically it is better for investors, Americans, and our country to have reports more frequently.

Retired
David Engel
Christiansburg Virginia

DAVID ALLIN — Jun 18, 2026
Subject: S7-2026-15 Comment From: DAVID ALLIN Affiliation: Jun. 18, 2026 The idea that anyone should be able to hide want a publicly traded company is actually doing is not only screwing the public, but is immoral and indefensible!
The answer has to be a resounding NO!!!!

David Barnes — Jun 18, 2026
Subject: S7-2026-15 From: David Barnes Affiliation: Jun. 18, 2026 Don't change a thing!

Get Outlook for Android

David Bennett — Jun 18, 2026
Subject: S7-2026-15 From: David Bennett Affiliation: Jun. 18, 2026 I want it kept the way it is. Just follow the law. David Bennett from Ormond Beach, FL and I'm retired

Yahoo Mail: Search, Organize, Conquer

David Bowlby — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Bowlby Affiliation: Jun. 18, 2026 Don’t give the robber barons more room to operate! The savings are small and the risks are large! You are the one to protect us smaller investors. Thank you.

Sent from my iPad

DAVID BUTLER — Jun 18, 2026
Subject: File No. S7-2026-15 From: DAVID BUTLER I completely disagree with this proposal. Allowing insiders to keep the rest of us in the dark for half a year is not how things should be run.

David Caldwell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Caldwell Affiliation: Jun. 18, 2026 Please keep the quarterly reporting so I can easily watch and see in a timely manner what is happening to my portfolio . Debra Caldwell Wisconsin

Sent from my iPhone

David Cavanaugh — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Cavanaugh Affiliation: Jun. 18, 2026 I worked for a now-defunct publicly traded corporation that started off as a privately held company owned by

venture capital. After an overhyped IPO, they revealed as little as possible during an irreversible decline. Investors got fleeced. Post-IPO, the company sold off divisions to raise cash to cover operating losses in its core manufacturing business. There was a grifty plan for the executives to squander cash reserves on themselves. Quarterly and annual reports provided clues about this, most notably an alarming burn rate for a company that was previously profitable. Eventually, the stock price was hammered. Short interest skyrocketed when investors realized there was no hope for the actual business. There was a reverse split, sale of majority interest to a naive investment group based in China. Then the stock was deregistered. SEC reporting ended, which was very convenient, as the next quarterly report would have included a Chapter 11 bankruptcy (which was never publicly reported at all). As an insider, I knew before the IPO that it looked like a VC strip-and-flip strategy.

In what universe does it serve investors' interests by facilitating grifter management? It's bad enough that we lack enforcement. Now you want to "help" by reducing transparency? Seriously? You are going the wrong way. Make corporations report every MONTH. In the age of computers, it's not that hard. In fact, every corporation in the world already does this for internal purposes. It's not extra work because the reports are already generated. It's only a matter of who gets to read them.

David Collins — Jun 18, 2026
Subject: S7-2026-15 From: David Collins Affiliation: Jun. 18, 2026 The need for more public disclosure is growing, not decreasing. In order to have confidence in our stock market, we must have confidence in the information timely provided by required reporting rules. Please don’t cut our vital information access in half.

Get Outlook for iOS

David Dalton — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Dalton Affiliation: Jun. 18, 2026 Stoping quarterly reporting benefits no one but insiders. Companies will still keep their books up to date but not reporting to shareholders unfairly stacks the deck in favor of the company. I can’t think of a single benefit for the public in this measure. Another corporate give away.

Sent from my iPhone

David Dangerfield — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Dangerfield Affiliation: Jun. 18, 2026 No way!!!

David E. Dangerfield
dangerfd@comcast.net
561-756-2409
Sent from my iPad

David Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Davis Affiliation: Jun. 18, 2026 Keep 90 day reporting.

David Drillinger — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Drillinger Affiliation: Jun. 18, 2026 Cutting the number of times a company reports to the those of us who own a piece of a company is a ridiculous premise. With today's abilities with computers and AI reports can be generated quarterly, monthly, even daily at no extra cost to the companies. These reports can be sent automatically by email with no more effort than twice per year once set up. Investors NEED to know what is happening with THEIR money and THEIR company. Stop this silliness.

David Drillinger
Retired Educator
Concerned citizen and investor

Sent from my iPad

David Earle — Jun 18, 2026
Subject: S7-2026-15 From: David Earle Affiliation: Jun. 18, 2026 The current system works. ENRON can not be allowed to happen again. Deregulating the financial sector will not increase growth and fix the economy; especially since the financial sectors unregulated money does nothing domestically, it ends up offshore. Trickle down was a lie, we.dont do better when they do better. We do better when we make them accountable and make them pay taxes on their honest reported finances.

David Edmunds — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Edmunds Affiliation: Jun. 18, 2026 David Edmunds, Retired Pastor, my retirement depends on this idea!

David G Oakley — Jun 18, 2026
Subject: S7-2026-15 Comment From: David G Oakley Affiliation: Jun. 18, 2026 David G Oakley, retired accountant and small investor. Small investors need the same respect as all others. Our investments were difficult to accumulate and make. We need fair representation and awareness no less than the large investors.

Sent from my 📲

David G Oakley — Jun 18, 2026
Subject: S7-2026-15 Comment From: David G Oakley Affiliation: Jun. 18, 2026 David G Oakley, retired accountant and small investor. Small investors need the same respect as all others. Our investments were difficult to accumulate and make. We need fair representation and awareness no less than the large investors.

Sent from my iPhone

David Gonzalez — Jun 18, 2026
Subject: S7-2026-15 From: David Gonzalez Affiliation: Jun. 18, 2026 My name is David Gonzalez. I am a 35 yo disabled parent and homemaker living in Mesquite, TX. Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly. This change would only give more room for wealthy elites to commit fraud and theft covertly.

Sincerely,

David Gonzalez

David H Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David H Smith Affiliation: Jun. 18, 2026 It works, don't go backwards!

Sent from my iPhone

David Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Hall Affiliation: Jun. 18, 2026 My name is David S Hall, and I am a retired college professor. I depend on my investments for part of my income. Accurate QUARTERLY reports are essential to allow truly informed decisions on my investments! I urge you NOT to change to any longer time frame between required signed reports as I worry that would only benefit unscrupulous companies.

David Harker — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Harker Affiliation: Jun. 18, 2026 Keep current report status

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David Hegland — Jun 18, 2026
Subject: File No. S7-2026-15 From: David Hegland This proposed rule change is a bad idea for investors, which you should already know. Hiding the books for half a year serves insiders only. Bad idea don't do it.

David Horchak — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Horchak Affiliation: Jun. 18, 2026 In what world is switching to less reporting and reducing responsibility of the companies to their owners the stock

holders a good idea. Prior to quarterly reporting returns were down and malfeasance was up. Do not let corruption return

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David Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Johnson Affiliation: Jun. 18, 2026 Please don’t allow this. I think that this will only create a huge advantage to corporate insiders.

Sent from my iPad

David Judd — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Judd Affiliation: Jun. 18, 2026 Quarterly reports are essential to making good decisions about our resources and an obvious right for investors. Changing to semiannual reports is dumb, unfair, a bad decision as time has proven.

David F Judd
Sent from my iPhone

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david kielty — Jun 18, 2026
Subject: S7-2026-15 From: david kielty Affiliation: Jun. 18, 2026 Candace Kielty, retired RN. Pennsylvania. Do not support decreasing the quarterly reporting. We all pay the cost of fraud.

Sent from my iPhone

David L Blackburn — Jun 18, 2026
Subject: S7-2026-15 Comment From: David L Blackburn Affiliation: Jun. 18, 2026 Keep the quarterly reporting, boost consequences for fudging the books!

David Lutz — Jun 18, 2026
Subject: File No. S7-2026-15 From: David Lutz I'm writing to object to increasing the reporting period for public companies from 3 months to 6 months. Delaying reporting of important information by public companies keeps valuable data and corporate developements from being disclosed on a timely basis. Please do not allow the reporting period to be extended.

David Menze — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Menze Affiliation: Jun. 18, 2026 Quarterly reporting should be the only option! With computers, there is
no reason a company can't produce the reports in a timely manner.

David Miller — Jun 18, 2026
Subject: File No. S7-2026-15 From: David Miller Reducing corporate reporting to twice per year versus the current quarterly would further restrict the investors visibility into corporate finances of their investments. Please consider leaving the quarterly reporting in effect, to better aid those who do not have outside access to the inner workings of corporate America.

David Parker — Jun 18, 2026
Subject: S7-2026-15 From: David Parker Affiliation: Jun. 18, 2026 Keep the quarterly reporting rule. In this day and age The American People need MORE ACCOUNTABILITY not less! Thank You for your Attention to this Matter!

David Rogers — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Rogers Affiliation: Jun. 18, 2026 How about monthly reporting!

David Rogers

David Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Russell Affiliation: Jun. 18, 2026 I read the quarterly reports of each company in my portfolio and use the information to determine if I should;d restrain the stock. Longer reporting periods could hide significant information until it is too late. Please retain the quarterly reporting requirements. I would be happy to relax some of the regulations around the reports so long as they can be trued up semi annually.

David Russell
Davidprussell@gmail.com

Sent from my iPad

DAVID SAMMONS — Jun 18, 2026
Subject: S7-2026-15 Comment From: DAVID SAMMONS Affiliation: Jun. 18, 2026 Maintain quarterly reporting and add random reviews.

Sent from my iPhone

David Sammons — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Sammons Affiliation: Jun. 18, 2026 David Sammons, retired real estate professional. WWII street has repeatedly demonstrated that transparency in reporting is critical. The housing market crash of 2008 is a prime example. , costing me millions, and the country billions. Do not change quarterly reporting.

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david savage — Jun 18, 2026
Subject: S7-2026-15 From: david savage Affiliation: Jun. 18, 2026 I think it's beneficial to keep this report quarterly. It keeps monitored.

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david savage — Jun 18, 2026
Subject: S7-2026-15 From: david savage Affiliation: Jun. 18, 2026 I think it's beneficial to keep this report quarterly. It keeps monitored. yours truly david savage

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David Schoeneck Jr — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Schoeneck Jr Affiliation: Jun. 18, 2026 When are the guardrails against greed going to say this is bull ****. Make the trillion, billion and millionaires pay their fair share of taxes. SEC stop the insider trading the piece of 💩 occupying our white house is doing and helping his wealthy friends do as well. 🤬

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

David Schroer — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Schroer Affiliation: Jun. 18, 2026 The stockholders need monthly reports on how the company is doing . Not giving 6 month reports which could hide insider trading and sham operations. David Schroer retired .

David Schultz — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Schultz Affiliation: Jun. 18, 2026 Keep it mandatory !!!! Dave Schultz retired. My investments are part of my retirement !

David Smith — Jun 18, 2026
Subject: File No. S7-2026-15 From: David Smith I implore you not to disrupt the current process of reporting. This would harm the savings of millions of Americans including my own. Investors need to see more frequent updates from companies.

David Spinelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Spinelli Affiliation: Jun. 18, 2026 STUPID IDEA, Keep 1/4 Reports, the Stock holders own the company, the Company DOESN’T OWN THE STOCK HOLDERS!!!!!🤦🏻‍♂️🤔🤨🤨😰😰😬😬🤬🤬🤬🤬🤬

David Standahl — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Standahl Affiliation: Jun. 18, 2026 I remember loosing money with Enron. Quarterly reporting is necessary to assure accountability.

Sent from my iPhone

David Tonogan — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Tonogan Affiliation: Jun. 18, 2026 Keep quartly reporting. The 1950's is not the way to go.

David W Perkins Investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: David W Perkins I strongly disagree with the proposal to require companies to report to investors only twice a year. I need the quarterly information as a guideline for my partial ownership of the company. David W Perkins

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David W Pollay — Jun 18, 2026
Subject: S7-2026-15 Comment From: David W Pollay Affiliation: Jun. 18, 2026 Personally, even quarterly isn't often enough. It should be required reporting every month, to let investors know what is being done with their money. David W. Pollay disabled-retired combat arms veteran.

David Warner — Jun 18, 2026
Subject: Comment on S7-2026-15 From: David Warner Affiliation: Jun. 18, 2026 No, no and no!

David Warner

David Wasserfallen — Jun 18, 2026
Subject: S7-2026-15 Comment From: David Wasserfallen Affiliation: Jun. 18, 2026 Quarterly is the standard--if reporting less than that is the difference between a company surviving and going under, then that small difference isn't enough to keep that company going!

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david weinstock — Jun 18, 2026
Subject: S7-2026-15 Comment From: david weinstock Affiliation: Jun. 18, 2026 please keep the quarterly reporting. the brokerages charge us so we pay for that reporting, and the price is in our charges. don't give them six months at a time to swindle us. thank you

david weinstock
PO box 652
fairfax ca 94978
david_weinstock@hotmail.com

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davidnicolas2 — Jun 18, 2026
Subject: S7-2026-15 Comment From: davidnicolas2 Affiliation: Jun. 18, 2026 Keep the quarterly. As a retired retailer the quarterly reporting kept me on my toes. It works, please don't fix it.

David Nicolas

Contact: 941.323.2838

Sent from my Galaxy

Dawn Dixon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dawn Dixon Affiliation: Jun. 18, 2026 I am Dawn and I am retired. I am used certain rhythms when calculating interest. Companies don't report this way. Who is behind this? This can mess up reporting tax losses, can't it?

Dawn Doe — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dawn Doe Affiliation: Jun. 18, 2026 Transparency is important! Do not make this change.
Dawn Doe

Sent from my iPhone

Dawn Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dawn Johnson Affiliation: Jun. 18, 2026 Go after the Corporations breaking the Antitrust Laws.

Sent from my iPhone

Dawn Jones-Jahnke — Jun 18, 2026

Subject: S7-2026-15 From: Dawn Jones-Jahnke Affiliation: Jun. 18, 2026 W

e need MORE TRANSPARENCY, NOT LESS. Require reports 4 times per year.

Dawn Kardokus — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dawn Kardokus Affiliation: Jun. 18, 2026 Quarterly reporting helps keep better track and holds companies accountable. Please do not go back to 1955. This is America, we are supposed to be moving forward.

Dawn Lenz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dawn Lenz Affiliation: Jun. 18, 2026 Quarterly reports prevent fraud.

~Dawn Lenz~

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dawn mackeller — Jun 18, 2026
Subject: S7-2026-15 From: dawn mackeller Affiliation: Jun. 18, 2026 Please keep the quarterly reporting rule. Otherwise, you are going to allow CEOs to cheat for 6 months! My name is Dawn MacKeller, I am retired and I live in Michigan. This matters to me because my IRA is invested in many companies and I can't afford to lose any money to unscrupulous CEOs!
Thank you!

Dawn Mantei — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dawn Mantei Affiliation: Jun. 18, 2026 Keep the quarterly reporting. It’s crucial to transparency and honest accountability. Dawn Mantei, retired.

Get Outlook for iOS

Dawn sass — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dawn sass Affiliation: Jun. 18, 2026 Keep it!

Sent from my iPad

Dawn Wirth — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Wirth Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It is unfair that corporations get to not do a qtrly report. Thats wrong.
Please do not ALLOW this to happen!

Dawn Wylie — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dawn Wylie Affiliation: Jun. 18, 2026 LEAVE IT LIKE IT IS!! Quarterly!!

Sent from my iPhone

DawnMarie Scott — Jun 18, 2026
Subject: S7-2026-15 Comment From: DawnMarie Scott Affiliation: Jun. 18, 2026 To whom it concerns:

Please continue to require quarterly reporting. Less transparency is not beneficial for shareholders and does nothing to improve corporate performance. We deserve to know the status of the financial solvency of the companies in which we invest, and do not need less information.

Thank you,

DAWN MARIE SCOTT
CLEAN BEAUTY DIVA
Independent Advocate
512.922.0308 dms1111@gmail.com
To browse brands just click!
https://www.counter.com/?aff=DAWNMARIESCOTT
COUNTER
CRUNCHI
<3 AKA: adoptionknowledge.org

Dayna Birkley — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dayna Birkley Affiliation: Jun. 18, 2026 We need quarterly monitoring of all companies for investors. The companies themselves need to monitor and be accountable on the steady. Terrible idea to relax this practice!!!!

Dayna Birkley
Managing Partner
Framepoint

+ 805 455 1200
dayna@framepoint.com

www.framepoint.com
8 w. victoria st.
santa barbara, ca 93101

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dcramer — Jun 18, 2026
Subject: S7-2026-15 Comment From: dcramer Affiliation: Jun. 18, 2026 Stop letting these rich hoarders rob the rest of us. There is only so much regular people can take. Change laws to help regular people or we will change them for you.

Mr. Dale Lynn Cramer
Information Technology Instructor
Camdenton R-3 School District
Lake Career & Technical Center
Work: 573-346-9260 x7014
Cell: 573-434-9489

Dean Cassara — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dean Cassara Affiliation: Jun. 18, 2026 Dean Cassara, retired: Paul Atkins has a net worth of over $300 million. I am sick of people at his level of wealth in this sickening environment of thievery trying to keep me more in the dark while they hoard. Quarterly!!

Sent from my iPhone

Dean Hamilton The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: Dean Hamilton Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their

reporting requirements makes them harder to monitor, not easier to own.

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dean harris — Jun 18, 2026
Subject: S7-2026-15 Comment From: dean harris Affiliation: Jun. 18, 2026 I would like to know the reporting cannot maintained as is? It would seem not reporting for 6 months sec is telling there is something being hidden? Keep reporting as is, Thsnk You

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dean harris — Jun 18, 2026
Subject: S7-2026-15 Comment From: dean harris Affiliation: Jun. 18, 2026 I would like to know the reporting cannot maintained as is? It would seem not reporting for 6 months sec is telling there is something being hidden? Keep reporting as is, Thank You

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Dean Okamoto — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dean Okamoto Affiliation: Jun. 18, 2026 To maintain the integrity of the market and retain investor confidence, SEC reporting must occur quarterly.

Deana Houghton — Jun 18, 2026
Subject: File No. S7-2026-15 From: Deana Houghton As a disabled widow, whose investments, especially those paying dividends, and social security are vital to my ability to survive. Quarterly reporting needs to remain unchanged! Is it not enough that corporations have been reaping record profits for years already? They can certainly afford the expense of quarterly reporting. So what purpose is served here in changing this? It would only allow for secrecy and individual stockholders, such as myself, to be blindsided after months of misconduct or failure. It's hard enough to choose stocks without the inside information that everyone in govt seems to have... But to leave us unaware for months and months on end, in a world where information, modifications, exec teams, etc., all seem to move at the speed of light, would be unconscionable. DO NOT make this change!!

DeAnna Ashworth — Jun 18, 2026
Subject: Comment on S7-2026-15 From: DeAnna Ashworth Affiliation: Jun. 18, 2026 Nope, quarterly

Sent from my iPhone

DeAnne Wickens — Jun 18, 2026
Subject: S7-2026-15 Comment From: DeAnne Wickens Affiliation: Jun. 18, 2026 We invested in these companies. They need to at minimum report quarterly. Trust the consumer.

Deb Anderson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Deb Anderson Affiliation: Jun. 18, 2026 Debra Anderson,

retired in St Cloud, MN
Quarterly reporting is a MUST to retain transparency and allow individuals to have visibility

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Deb Bjugstad — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Bjugstad Affiliation: Jun. 18, 2026 Keep the quarterly reporting! Its an important part of checks & balances for " we the people"! Enough damage has been done by this administration, tearing down protections for the common person.
I am depending on my retirement account to stay steady, along with my SS income. for many of us just retiring, we don't have alot, and can't roll with the big players losses & gains. We need this accountability to make trading choices. This admin is only looking out for themselves, trying to remove every protection for its citizens, financial, constitutional, healthwise, consumer-wise.. YOU are in control of our fate, on this decision! Please search your soul for a wise decision, made for the good of the American people, not just for the top 10%.
Thank you,
Deb Bjugstad

Deb Calvert — Jun 18, 2026
Subject: Keep reporting quarterly From: Deb Calvert Affiliation: Jun. 18, 2026 To whom it may concern-

Quarterly reporting has helped to ensure real oversight and prevent fraud. The administration seems to be at cross purposes- saying they want to prevent fraud and then getting rid of the policies and practices that help prevent it. Do not change the SEC rules. Keep the reporting quarterly.

Deb Calvert
Minnetonka, MN
Sent from my iPhone

Deb Englert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Englert Affiliation: Jun. 18, 2026 Keep quarterly reports!! Do not let insider trading become an evil taking away our future income! Nosy Nellie, retiree.

Deb Englert

Deb Gardner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Gardner Affiliation: Jun. 18, 2026 Do not change quarterly reporting!

Deb Gardner

Sent from my iPhone

Deb Hoff — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Deb Hoff Affiliation: Jun. 18, 2026 Things move too fast today to reduce reporting requirements. We need all the data we can get to make good decisions. YOU KNOW THAT AS WELL AS I DO.

Deborah Hoff
Retiree
Richardson, TX

Sent from Debbie's iPhone

Deb Newman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Newman Affiliation: Jun. 18, 2026 I want to continue quarterly reports from my investment firm to allow informed decision making.

Debra Newman

Deb Plaag — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Plaag Affiliation: Jun. 18, 2026 Think about monthly too more is better

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Deb Tatro — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Tatro Affiliation: Jun. 18, 2026 Deb Tatro/Retired. Waiting 6 months is too long to see exactly what is going on. Why do you need extra reporting time? Covering up??

Sent from my iPad

Deb Ursum — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deb Ursum Affiliation: Jun. 18, 2026 Deb Ursum
Retired.
Why should things keep changing when it does not benefit the masses? The transparency is slowly being clouded along with government changing things to their benefit without the common folk knowing. The public needs to know about the quarterly reporting to keep their finances in order. Thank you for advising of the possible upcoming change.

Sent from my iPhone

Debbie — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Debbie Affiliation: Jun. 18, 2026 Debbie Carlson, retired, State of Texas
Transparency is key to honesty. Allowing behind the curtain activity does not serve any of us well. We must ensure we maintain quarterly filing. There is enough criminal behavior happening right now. We do not need to change the rules to encourage more self-serving, dirty dealing.

Sent from my iPhone

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debbie a — Jun 18, 2026
Subject: Comment on S7-2026-15 From: debbie a Affiliation: Jun. 18, 2026 Must remain quarterly. This change only benefits the big corporations and the richest people in our country. It allows them hide how the companies are doing from the public so they can cut their losses when things aren't going their way but the rest of us lose everything because we don't get the information in time. Trump only wants to protect the top 1% and to hell with the rest of us. Further destruction and harm to the people of this country. Don't let this happen.

Sent from my iPhone

Debbie B. — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Debbie B. Affiliation: Jun. 18, 2026 Transparency matters. Keep corporate reporting quarterly.

Debbie Benner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Benner Affiliation: Jun. 18, 2026 Fewer reports = more ops for insider trading and increases ops for sneaky, dishonest transactions we need more honesty and transparency in our affairs

Sent from my iPhone

Debbie BV — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie BV Affiliation: Jun. 18, 2026 This is an absurd idea, you are basically promoting the ripping off of citizens.

Debbie Bennett-Vidaure
Call or text 215-450-5640

Debbie Dibble — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Dibble Affiliation: Jun. 18, 2026 You don't need six months. Accountability needs to be maintained and quarterly reporting is the only chance of staying

on top of issues.

Debbie Drew — Jun 18, 2026
Subject: S7-2026-15 From: Debbie Drew Affiliation: Jun. 18, 2026 Keep it Quarterly, keep them accountable

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Debbie Lesse — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Debbie Lesse Affiliation: Jun. 18, 2026 We need quarterly reporting for transparency and accountability with our funds! We have tried semi annual reporting before and investors lost money!

Sent from my iPhone

Debbie Lopez — Jun 18, 2026
Subject: S7-2026-15 From: Debbie Lopez Affiliation: Jun. 18, 2026 Quarterly reporting is extremely important! Please do not diminish the importance of this law. Thank you, Debbie Lopez, Arlington TX

Debbie Meckler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Meckler Affiliation: Jun. 18, 2026 Debbie, retired and all they are trying to do is **** over the American people. Trump, the pedophile is already raping the country.

Debbie Symington-Gormley-Hayes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Symington-Gormley-Hayes Affiliation: Jun. 18, 2026 These records should be transparent all of the time. No to 6 months in the shadows.

Debbie Terrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Terrell Affiliation: Jun. 18, 2026 Too much crime can happen in 6 months stick with the quarterly

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Debbie Watkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debbie Watkins Affiliation: Jun. 18, 2026 Having worked on the implementation of Frank Dodd rules it was obvious that the lack of controls prior led to poor and uninformed decision making. The controls are good for both mgmt and consumers! Keep the reporting!

Debby Frazier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debby Frazier Affiliation: Jun. 18, 2026 Keep the quarterly reporting! I’ve worked hard for my investments and do not want this to change as it will not benefit me or others in any way- just those already who are billionaires!
Debby Frazier Nurse Practitioner- newly retired and in need of keeping my investments safe and secure!!!

Debby Horan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debby Horan Affiliation: Jun. 18, 2026 Stop the theft of consumers

Sent from my iPhone

Debora Case — Jun 18, 2026
Subject: S7-2026-15 From: Debora Case Affiliation: Jun. 18, 2026 Personally, I think it should be MORE often than Quarterly as they make MILLIONS! The rest of us suffer for their incessant greed & outrageous profits.

More oversight is necessary to protect the average citizen from any possible price gouging. The constant price changes make it impossible for families & seniors to budget their gas. I've seen the price go up fifty cents in less than a week! Never in my 70+ years have I seen such ridiculous fluctuations in the market. Meanwhile. CEOs & others in the C-suite rake in God only knows how much in salary & BONUSES!!

Keep the QUARTERLY to keep them (somewhat) honest!

V/R
Debora Case
IT1, USNR/TAR (ret.)
TEXAS

Deborah Alcaraz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Alcaraz Affiliation: Jun. 18, 2026 Deborah Alcaraz, manager. SeC reporting is valuable and holds everyone accountable. Without accountability we delve into chaos.

Deborah Appleby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Appleby Affiliation: Jun. 18, 2026 In our current "political state of corruption" quarterly reporting should remain mandatory

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Deborah Brumfield — Jun 18, 2026
Subject: S7-2026-15 From: Deborah Brumfield Affiliation: Jun. 18, 2026 Learn from history! This is not a good idea for investors or our economy.

Deborah C Black — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah C Black Affiliation: Jun. 18, 2026 D. Black
Accounts Manager

Quarterly reporting is needed to monitor the trajectory and health of a company. To see what is working and what is not. To help maintain integrity. To help maintain trust with investors. To help investors make informed decisions. It is my opinion that should it change, it will leave a bigger opening for insider trading, lack of confidence and the loss of trust will only grow between investors and government. The SEC will be scrutinized even further.

Deborah Carroll — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Carroll Affiliation: Jun. 18, 2026 No

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Deborah Clark — Jun 18, 2026
Subject: S7-2026-15 From: Deborah Clark Affiliation: Jun. 18, 2026 Quarterly reporting helps to ensure that Enron and Madoff type frauds don't reoccur. Bad faith dealings by greedy corporations must be prevented in order to protect citizens and shareholders.

Sent from my iPhone

Deborah Cunningham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Cunningham Affiliation: Jun. 18, 2026 Why go backwards !!?!?! Please leave it alone and keep it as it currently is !

Sent from my iPhone

DEBORAH FELDMAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: DEBORAH FELDMAN Affiliation: Jun. 18, 2026 Keep the quarterly reporting or your consumers may not feel comfortable investing.

Deborah Feldman, MD

Deborah Ferrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Ferrell Affiliation: Jun. 18, 2026 If this rule passes ordinary people will lose. Insider trading is already a problem that cheats us investors. This will invite

much more as the wealthy will be aware of issues that we won't and cash out leaving ordinary investor holding losing as the stock drops. I will likely move my money to a CD or other instrument if this harmful rule passes.

Debbie Ferrell

Deborah Gillespie Walter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Gillespie Walter Affiliation: Jun. 18, 2026 Quarterly is the bare minimum. Monthly would be better. Absolutely NOT semi-annually.

Deborah Gregory-Fink — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Gregory-Fink Affiliation: Jun. 18, 2026 My name is Deborah Gregory-Fink, a retired school teacher. It concerns me greatly that we would. “trust“ corporations to report rather than require it. Has Enron taught us nothing? Historically when companies collapse, regular Americans to lose their retirements. It seems the only people who benefit from a semi annual reporting will be corporations. Additionally, longer gaps in financial reporting create an unfair and advantage for corporate insiders. Quarterly information helps our family to make better decisions.
Globally there is evidence that this lighter reporting leads to fraud as with Winecard in the UK, which collapsed in 2020 and no one saw it coming.
Other countries who tried semi annual reporting or returning to quarterly reporting. It is clear that while this is a cost to companies, quarterly reporting protects the consumer, which is what the SEC should be doing!

Sent from my iPhone

Deborah Guenther — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Guenther Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do nott change the standard that is in place and has been so for many years. Quarterly Information is vital to investors.
This is historically proven through the data.

Deborah Heisman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Heisman Affiliation: Jun. 18, 2026 I was a Financial Advisor for 34 years. It is hard to do due diligence so you can make good recommendations. This is catastrophically unfair. Please, please do not do this.

Deborah Heisman, Retired Wells Fargo Advisors.

Sent from my iPhone

Deborah Hershey — Jun 18, 2026
Subject: S7-2026-15 From: Deborah Hershey Affiliation: Jun. 18, 2026 I want my quarterly reports. I DON'T WANT ANOTHER INCIDENT LIKE ENRON! WHERE HARD WORKERS LOSE THEIR RETIREMENT!

Deborah Mazurek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Mazurek Affiliation: Jun. 18, 2026 Deborah Mazurek-Cost Accountant As an accountant in a manufacturing company, we have to complete our financials monthly. If companies have this data, then they shouldn't have an issue reporting to SEC quarterly.

Sent from my iPhone

Deborah Otto Sunderman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Otto Sunderman Affiliation: Jun. 18, 2026 Most of the fraudulent behaviors have occurred when there were gaps in reporting. Investors deserve to know what is happening so they can make the decisions that fit best for him. Dr. Deborah Otto Sunderman.

Sent from my iPad

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deborah rebuck — Jun 18, 2026
Subject: S7-2026-15 Comment From: deborah rebuck Affiliation: Jun. 18, 2026 Enough is enough. The American people are fed up with the lack of transparency and being last on the list of government, companies etc for any consideration.

Deborah Sellers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deborah Sellers Affiliation: Jun. 18, 2026 Deborah Sellers Keller, Texas. Reporting must continue to be quarterly. The need to review and monitor a company business is essential to investing.

Sent from my iPhone

Deborah Sitarski — Jun 18, 2026
Subject: Re: S7-2026-15 Comment From: Deborah Sitarski Affiliation: Jun. 18, 2026 Deb

quote from his banned book, NIGHT: "I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented."
—Elie Wiesel, Holocaust Survivor and Nobel Laureate

On Jun 15, 2026, at 9:50 AM, Deborah Sitarski <patch1203@frontier.com> wrote:

I am opposed to relaxing ANY reporting criteria for corporations.

The mandate of the SEC is to protect and oversee. How can this be effectively done only twice a year?

As a stockholder, taxpayer, and stakeholder I rely on relevant, timely and accessible statistics.

remember the ENRON FIASCO? Let's recognize that politicians, crypto folks and secret foreign funding is not made up of angels. Their goal is PROFIT. I am an elderly widow- I rely on the SEC to provide oversight and guidance. Please do not cut quarterly reporting by 50%. This would not be appreciated by taxpayers or small investors !!

Deb

quote from his banned book, NIGHT: "I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented."
—Elie Wiesel, Holocaust Survivor and Nobel Laureate

Deborah Thompson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Deborah Thompson Quarterly reporting keeps public companies honest. Please do not allow the reporting to be reduced from four times per year.

Deborah Walker — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Walker Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Haven't we been screwed enough!!

Deborah Williams — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Williams Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

Please do not eliminate quarterly reporting. !!!

Deborah Williams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Deborah Williams Affiliation: Jun. 18, 2026 QUARTERLY !!! Don't go back to the way it was! It does not work as well and I wasn't to know Everly Three Months as opposed to only twice a year! A lot can happen in three months. Not fair to American taxpayer who is trying to earn a little on his money!

Sent from my iPhone

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debra barmichael — Jun 18, 2026
Subject: S7-2026-15 Comment From: debra barmichael Affiliation: Jun. 18, 2026 Shameful greedy evil people 🤬🤬

Debra Birmingham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debra Birmingham Affiliation: Jun. 18, 2026 Debra B would like to keep quarterly reports. I don't have much but would like to stay current.

Debra Birmingham
debbham@gmail.com
(318)465-9161

Debra Dunn — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Debra Dunn Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do you really think more stripping of regulation, when we are undergoing upheavals in govt infrastructure, unforeseen AI fallout--industry-wide and market-wide, the volatility of crypto and political unrest domestically and globally--you actually think that relaxing reporting is the safe and sane thing to do? Or are you just following the demands of special corp interests and the demands of our economically-undereducated president? LET's PLEASE HAVE SOME SANITY--in the markets, at least. KEEP CORPS ACCOUNTABLE.

Debra Fecho — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debra Fecho Affiliation: Jun. 18, 2026 I am a single retired women, who does not have another persons income to help take care of anything that may come up. Changing the reporting is only meant to keep people in the dark as to what is going on with any companies Clearly this is no different than any of the other changes that have been made in our government, these are all made to make the mid and lower income stay in those positions and make their lives more difficult.

Debra Fecho

Debra Frasier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debra Frasier Affiliation: Jun. 18, 2026 As a self employed retiree in my 70’s fairness really counts—my savings are everything and keeping quarterly reporting in place helps sustain a fragile life in rocky times. Don’t rock the boat to make it easier for the super rich. Help us, the people, keep what shred of fairness there is left in our financial lives.

Thank you.
Debra

Debra Frasier

Debra Jay — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Debra Jay Affiliation: Jun. 18, 2026 It matters because I'm retired and I need the highest returns possible on my funds. Why incent the corporations who get big tax breaks anyway and end up hurting the investors?

Debra Licato-Meiman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debra Licato-Meiman Affiliation: Jun. 18, 2026 Debra Licato-Meiman, Former College Administrator and Assoc. Professor.

All businesses must be held accountable or risk destroying the lives and well-being of this country's economy and its people. Performance reviews, estimated quarterly tax payments, etc. are expected and accepted. Even young school children get 4 report cards! Accountability is already in short supply in this country. We need to ensure timely reporting by maintaining quarterly reports.

Debra Macks — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Debra Macks Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I want to be able to know what is going on with corporations quarterly. What are you thinking?? It's ridiculous what this administration is doing. I'm sick of all of this hiding from consumers what is going on.

Debra S. Locke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Debra S. Locke Affiliation: Jun. 18, 2026 How can one make solid financial decisions without credible information. Quarterly reports enables one to make more informed decisions. By the time a year end statement is received, it is too late to make an adjustment to the portfolio. Also, using AI to generate these reports (AI is a tool, not a Genie) would

keep the costs down. I am a savvy Boomer. Do not mess with this. If it ain't broke, don't fix it. Finally, there are people behind those numbers. Enough of decisions being made that don't affect the top few, but reap consequences to ordinary citizens.

Debra S. Locke
Brentwood, TN

Sent from my iPhone

Dede Chance — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dede Chance Affiliation: Jun. 18, 2026 Keep the reporting quarterly! There is enough secrets hiding in businesses and the quarterly reporting helps to keep businesses finances in check, more honest before people invest in the companies. I'm tired of businesses taking advantage of working class people.
Dede Chance, retired.

Dee Matthews — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dee Matthews Affiliation: Jun. 18, 2026 Why is everything against the consumer. We are tired of large companies getting all the benefits. I have worked all my life and you want to take what little I have left

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Dee thorington — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dee thorington Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is derelict...it allows for so much more fraud and deceit. You know it. Don't allow this.

Dee Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dee Wilson Affiliation: Jun. 18, 2026 Do not change the reporting of returns.

Sent from my phone

Dee Winters — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dee Winters Affiliation: Jun. 18, 2026 Dee Winters, Merchandiser, this matters bc it is not right to allow any company to hide their books for any period of time and do what they please during that time to our money. We have all
worked hard for what we have and it should be kept completely transparent and open for us to see. DO NOT ALLOW ANY COMPANY TO BE IN THE DARK FOR ANY PERIOD OF TIME!!!

Yahoo Mail: Search, Organize, Conquer

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deesma — Jun 18, 2026
Subject: S7-2026-15 From: deesma Affiliation: Jun. 18, 2026 Leave quarterly reporting alone! The public needs protection from the unscrupulous big business giants.

Sent from my Galaxy

Deirdre — Jun 18, 2026
Subject: S7-2026-15 Comment From: Deirdre Affiliation: Jun. 18, 2026 Reporting should remain at quarterly versus twice a year. I can make better informed decisions about my investments and the market if information is more current.

Sent from my iPhone

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delane riley — Jun 18, 2026
Subject: S7-2026-15 Comment From: delane riley Affiliation: Jun. 18, 2026 Not Cool! Please Keep The Information As It Now Stands.
Thank You
Delane Riley

Get Outlook for Android

Delia Hamblin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Delia Hamblin Affiliation: Jun. 18, 2026 I think quarterly should be the minimum number of reports we get. Things happen so quickly these dàys ,so you could loose a lot in 6 months. We need to know if we need to make investment changes, corruption is rampant these days. DeliaHamblin retired nurse

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Della Barbee — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Della Barbee Affiliation: Jun. 18, 2026 The investments of my husband and myself are funds that were hard earned, plus some that were passed down from his parents. Knowing how his father became his own broker, daily watching his stocks, and investing carefully, we diligently guard our investments. Realizing that the countries which require only twice a year reporting have a less vibrant market, and that this was the case in the United States with twice

a year reporting from 1955 to 1970, we are requesting that quarterly reporting remain the requirement for large and small businesses. Mark and Della Barbee, individual investors, Dry Prong, Louisiana

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Della Jastrzab — Jun 18, 2026
Subject: S7-2026-15 From: Della Jastrzab Affiliation: Jun. 18, 2026 Quarterly reporting is a minimum amount of reporting IMO. Moving to only two reports annually is just not acceptable. The biggest crooks are the white collar ones and the higher up the corporate
ladder, the greater the opportunity for greater crimes. The corporate community with it's white collar folks need more accountability, not less. People's lives are ruined by crimes of this nature. I'm not sure any of you actually understand what it means
to have your life ruined by the financial devastation that comes from being victimized. We have only one life with limited time.

Yahoo Mail: Search, Organize, Conquer

Delores — Jun 18, 2026
Subject: S7-2026-15 Comment From: Delores Affiliation: Jun. 18, 2026 Keep it !

Demetta Garcia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Demetta Garcia Affiliation: Jun. 18, 2026 Keep the reporting quarterly! We need less fraud, not more.

Get Outlook for Android

Demostene Romanucci — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Demostene Romanucci Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am a victim of Bernie Madoff. My retirement plan since the Carter administration (I was 14 when my parents got me into the markets). DO NOT go forward with this plan.

Dena Rollins — Jun 18, 2026
Subject: S7-2026-15 From: Dena Rollins Affiliation: Jun. 18, 2026 My name is Dena Rollins. I am retired. I live in Utah. I think CEOs should have to report quarterly just because they have a history of lying and cheating committing fraud why give them less accountability. Why give them more opportunityto commit fraud by only making them report twice a year. They are not above the law just like we aren't we comit fraud we go to prison so they should have the same treatment. I believe they have a long track record of fraud so you might as well keep them reporting quarterly and try to keep them as honest as possible.We the people are sick of the amount of fraud going on in this country. Also tired of the 2 tier justice system.

Dena Sehr — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dena Sehr Affiliation: Jun. 18, 2026 I am writing to express my profound concern regarding the proposed change, which would have dire consequences for our senior population and middle-class families.

At 68 and on the brink of retirement, I have personally navigated and rebuilt my finances through multiple market upheavals. With my earning potential now exhausted, this policy would be personally devastating, eradicating my security and critically affecting my ability to support my family across generations.

This change is neither judicious nor appropriate. It risks eroding public trust and significantly damaging the global reputation for transparency and integrity that American businesses strive to uphold. Do not further encourage bad corporate thinking!

Dena Sehr, LCSW
Solo Practitioner
Roseville, CA

Denese McNeil Investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Denese McNeil Quarterly reports provide timely information needed by investors to make informed decisions. Please keep the public trust in the SEC to properly govern public companies and ensure fairness in the stock market. We do not need another Enron scandal to justify keeping quarterly reports as the standard. No investor benefits from less information.

Denice Racine — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denice Racine Affiliation: Jun. 18, 2026 There is a reason why quartly has been the norm. A lot can happen in a quarter, but bi-annually could be crippling. Kepp it quarterly

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Denise Barreto — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Denise Barreto Affiliation: Jun. 18, 2026 Reporting must remain quarterly in the best interests of a greater number of Americans

Denise W. Barreto
she/her
Managing Partner
Relationships Matter Now

(708) 917-7696

www.relationshipsmatternow.com

Denise Brady — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Brady Affiliation: Jun. 18, 2026 Denise Brady Retired
Keep the quarterly reporting regulation. It allows for less drastic course corrections and lowers risk for investors.

Sent from my iPhone

Denise Casey — Jun 18, 2026
Subject: S7-2026-15 From: Denise Casey Affiliation: Jun. 18, 2026 Quarterly reports help keep transactions legal:
Less time to bury the facts
Less time to manipulate the facts
Less time to manipulate the market, perhaps.
Investors must have confidence in the market. Corporations must be held responsible. If there is an error, it's easier to find and correct early.
Thank you , Denise Casey

Denise Curry — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Denise Curry Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency is the basis of free and fair stock trade.

Denise Goodson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Denise Goodson Affiliation: Jun. 18, 2026 Before my current position, I was a paralegal working for the in house General Counsel of a publicly traded Restaurant chain. I saw first hand the importance of preparing and filing the 10Qs with the SEC. It kept the company focused on results and forced financial accountability. Now as an investor, I even more greatly understand the need for quarterly insights. Do not stop this practice. 6 moth reporting is absolutely not often enough to keep companies honest and valuations accurate. Financial transparency is not a hardship. It is an imperative responsibility to the company's investors.

Denise Goodson, Paralegal, Kansas City, MO.

Sent from my iPhone

Denise Hathaway — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Hathaway Affiliation: Jun. 18, 2026 Keep quarterly financial reporting! Six months is too long to wait to make financial decisions. We are 70 and don't have the advantage of waiting years for our investments to recover when we could have made better decisions based on more timely reporting.
Denise Hathaway

Denise Irvin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Irvin Affiliation: Jun. 18, 2026 Quarterly reporting keeps companies more honest. There is no sound reason to get rid of quarterly reporting unless you are trying to spread fraud.

Denise Irvin

DENISE PERRY — Jun 18, 2026
Subject: Comment on S7-2026-15 From: DENISE PERRY Affiliation: Jun. 18, 2026 I strongly support keeping g Quarterly reporting, transparency is vital to a trusted economy.

Denise Perry

Denise Sloane — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Sloane Affiliation: Jun. 18, 2026 The current rules reporting required every 3 months is perfect. There’s never been any issues. Investor protection should come first. That won’t happen with changes that benefit companies instead.

Dogs have given us their absolute. We are the center of their universe. We are the focus of their love and faith and trust. They serve us in return for scraps. It is without a doubt, the best deal man has ever made.

Roger caress

Denise Snowden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Snowden Affiliation: Jun. 18, 2026 More transparency would be appreciated, not less. It's already hard enough to determine best steps when a little money is available to invest. Denise Snowden Retired & learning to live
on SS

Yahoo Mail: Search, Organize, Conquer

Denise Stevens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Stevens Affiliation: Jun. 18, 2026 Keep it every quarter

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Denise Wehr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Denise Wehr Affiliation: Jun. 18, 2026 Transparencies is of the utmost importance. When you do not let us know what is happening we all know you are stealing from us!!!

Dennis Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Anderson Affiliation: Jun. 18, 2026 As a retired railroader I depend on the market to supplement my pension. 6 month reporting has the potential of being devastating to my retirement.

Dennis Clapp — Jun 18, 2026
Subject: Quarterly reports From: Dennis Clapp Affiliation: Jun. 18, 2026 The world has become a place where fraud is rampant. Please don't help the fraud increase by easing the reporting to 2 times a year. Less oversight=more fraud.

Dennis Drewes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Drewes Affiliation: Jun. 18, 2026 I hate the idea of abandoning quarterly reporting. It's the LEAST they can do to at least appear transparent to investors! Drop this horrible idea!

Dennis Fultz — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dennis Fultz Affiliation: Jun. 18, 2026 Cut me out the loop and I'll pull my money

Sent from the Void

Dennis Goodrich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Goodrich Affiliation: Jun. 18, 2026 Quarterly reporting is to ensure security. You know, that first word in your name?

Hand launches are OK. After all, they don't call it takeoff gear!

Dennis Henderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Henderson Affiliation: Jun. 18, 2026 Make reports monthly.

Cheers,
Denny

Dennis Kulikowski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Kulikowski Affiliation: Jun. 18, 2026 Fiscal oversight being irresponsible and liable to lawsuits. Just say no change

Best Regards,
Dennis Kulikowski

"I have friends in overalls whose friendship I would not swap for the favor of the kings of the world." - Thomas Edison

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Dennis Link — Jun 18, 2026
Subject: S7-2026-15 From: Dennis Link Affiliation: Jun. 18, 2026 Keep quarterly reports. Anything less creates more fraud.

Sent from my iPhone

Dennis Owen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Owen Affiliation: Jun. 18, 2026 Please stick up for the average American and the average investor, by keeping it Quarterly! I'm a registered nurse and my wife's a school teacher who can't spend all our time watching the companies we invest in.

We are NOT a millionaires, billionaires, or Elon!

We need regular consistent information!

Sincerely

Dennis M Owen
Karen C Seaton
1425 Kriedeman Dr
Stoughton, WI. 53589
608-516-6150

Sent from my iPhone

Dennis Warren — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dennis Warren Affiliation: Jun. 18, 2026 I personally analyze financial statements for my own investment portfolio. I do not want a reduction in 10ks from quarterly to semi-annual. I'm 83, retired and have financial analysis training.

Sent from my iPad

Dens T Noonan III ChaliceWorks Turning, member American Association pf Woodturners — Jun 18, 2026
Subject: File No. S7-2026-15 From: Dens T Noonan III As an individual investor I depend on the quarterly reports and updated information to support the financial advice of my financial advisor and my participation in The Motley Fool Community of investor review. Research has shown clearly that quarterly reporting vastly improves investor participation and stimulates company incentive to maintain accountability with stockholders. There are no identified advantages to semi annual reporting for legitimate companies engaged in strong stockholder relationships.

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denya myers — Jun 18, 2026
Subject: S7-2026-15 From: denya myers Affiliation: Jun. 18, 2026 Keep the quarterly reports. By doing this, you are holding corporate Executives accountable to the Public and Share Holders, alike. Should the Quarterly Reports be reduced to 2 reports a year, It would make deception far too easy to take advantage of. Especially for those Businesses that are struggling. SHAREHOLDERS and the Public at large, deserve better.

Derek Harrison — Jun 18, 2026
Subject: File No. S7-2026-15 From: Derek Harrison I believe this change is a poor idea, as it would limit transparency and allow for an additional three months where companies would not be providing financial details for their businesses. This reporting reduction would also allow for insiders to act on information not readily available to public investors who would only be able to determine the fiscal health of a company once every 6 months. Overall, it's a bad idea!

Derek Williams — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Derek Williams Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As an average retirement savings and retail investor who doesn't trade a lot on the stock market, what little money I do invest should not be treated like it's gambling. P/E ratios and reporting should be correct and as accurate as possible. There is too much potential for bad actors in some companies to abuse your new proposed rule. Don't do it. Please reconsider and do not keep Main Street Americans in the dark.

Dermot McCaul — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dermot McCaul Affiliation: Jun. 18, 2026 The risk for fraud is

even greater now
with AI tools. Please do not change this rule. It works

Dermot McCaul
215 262 9747

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deswafford — Jun 18, 2026
Subject: S7-2026-15 Comment From: deswafford Affiliation: Jun. 18, 2026 My name is Donald Swafford, I'm owner of Southeast Tennessee Firearms, LLC. I believe it is a mistake to abandon quarterly reporting for bi-annual reporting. It will lead to more insider trading in my opinion because of delayed transparency. There is no good thing that is going to come of this without someone watching.

Sent from my Galaxy

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detjr — Jun 18, 2026
Subject: S7-2026-15 Comment From: detjr Affiliation: Jun. 18, 2026 Changing to six month reporting only invites insider mischief and reduces investor confidence. My retirement relies on securities investments and I don't want any six month surprises.--Dudley Thompson, Cary NC.

Sent from my Galaxy

Deton Phillips — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Deton Phillips Affiliation: Jun. 18, 2026 Keep things the way they are. We don’t need pay the price for their poor decisions.

Deven Kinkhabwala Financial Consultant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Deven Kinkhabwala I would definitely like to maintain quarterly reporting done by the company.

Dewey Burchfield — Jun 18, 2026
Subject: S7-2026-15 From: Dewey Burchfield Affiliation: Jun. 18, 2026 Dewey Burchfield
Huntsville Al.
Quarterly Reporting needs to remain in place.

Dexter Ribble — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dexter Ribble Affiliation: Jun. 18, 2026 Quarters reports keep companies from hiding financial information from investors. Just think how bad Nicola would hide. DO NOT STOP QUARTERLY TEPORTS!.

Dhonna Godles — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dhonna Godles Affiliation: Jun. 18, 2026 Keep it Quarterly, keep it fair

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Dian Gish Weber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dian Gish Weber Affiliation: Jun. 18, 2026 In today’s world, more information is vital. Changing the reporting rules puts everyone at a severe disadvantage. Do not increase the disadvantage small investors and businesses already have.

Sent from my iPhone

Diana Collins Clinical Social Worker — Jun 18, 2026
Subject: File No. S7-2026-15 From: Diana Collins Do not change periodic reporting frequency from quarterly to semiannual reporting. This fails Americans. It's been proven that it harms people and favors corporations.

Diana Decker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Decker Affiliation: Jun. 18, 2026 Keep it quartly!! Keep it honest !!

Sent from my iPhone

Diana Fraley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Fraley Affiliation: Jun. 18, 2026 Quarterly is just fine!!!! They have too many chances to take advantage of small investors already!!! Id you make it easier to take from us they will be encouraged to increase fraud.

Diana Gasser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Gasser Affiliation: Jun. 18, 2026 It matters because the little guy(me) needs to know if company is up or down before too late to pull out. Diana Gasser

Sent from my iPhone

Diana Michel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Michel Affiliation: Jun. 18, 2026 Keep the reports quarterly!! How are we supposed to make informed decisions on our portfolios without data?

Diana Netland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Netland Affiliation: Jun. 18, 2026 Diana Netland widow on SS We as consumers and citizens need the reporting to stay as it is. No changes to it at all.

Sent from my iPhone

Diana Pagach — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Diana Pagach Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting! Keep the quarterly reporting! I am tired of this government doing things that hurt our nation. We are going backwards. It will be remembered in November! Keep the god **** quarterly reporting you idiots!

Diana Underwood — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diana Underwood Affiliation: Jun. 18, 2026 I belong to an investment club and I asked the ladies to consider buying Sprouts Grocery store. Well we did and all the public numbers looked fantastic but we lost 50% of our investment because they lied about the numbers. If they lied once every 6 months before getting caught instead of once every 3, I would not have been able to explain to the women why we lost so much. We didn't get any reimbursement from the law suit because it was allowed to close so quickly. Why don't you make people report HONESTLY once every 3 months instead of trying to make it where they can go longer and HIDE MORE!

Diana Vacossin — Jun 18, 2026

Subject: S7-2026-15 Comment Quarterly Reporting From: Diana Vacossin Affiliation: Jun. 18, 2026
Hello,

Who I am: Diana Vacossin
Position: Senior Technical Writer/Editor

I am writing this to go on record - LEAVE QUARTERLY REPORTING ALONE! As a new investor, this hurts my ability to earn money for retirement!

BIG BUSINESS HAS ENOUGH TAX BREAKS - It's time to focus on the other 98% of the population!

Yahoo Mail: Search, Organize, Conquer

Diane — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Diane Affiliation: Jun. 18, 2026 I believe it is vitally important to continue with quarterly reporting and I urge you to support it.
Diane Young
San Antonio, Texas

Sent from my iPhone

Diane Amato — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Diane Amato Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

Diane Amato, newly retired.
What are these companies trying to hide? Do not allow them to do quarterly reporting as this will only hurt the investors.

Diane Armstrong — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Armstrong Affiliation: Jun. 18, 2026 Diane Armstrong I am a laboratory Technician, I have worked hard to save money for retirement and I deserve to have quarterly reports just as the big players do. It is bad enough that S.S. may not be solvent by? Even though I have paid into it all my working days. I am only a couple of years off from retirement and you just want to take my money to line your own pockets. You the government of the USA just want the grift to make yourselves rich. It is despicable.

Diane Bailey-Beger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Bailey-Beger Affiliation: Jun. 18, 2026 Keep it the way it stands, and stop trying to steal my money

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Diane Baker — Jun 18, 2026

Subject: S7-2026-15 From: Diane Baker Affiliation: Jun. 18, 2026 I am writing to support the quarterly reporting.
Please keep it going along with the current fine/penalization structure.

Thank you.

Diane Baker

Diane Baker — Jun 18, 2026
Subject: S7-2026-15 From: Diane Baker Affiliation: Jun. 18, 2026 I am writing to support the quarterly reporting of earnings on Form 8-K and to require it be filed, not just furnished, so that every CEO has to personally certify their numbers.
Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly.

Also please keep the current fine/penalization structure as it is.

It is important for Corporate leaders to be held accountable with hefty fine and potential incarceration for lies and corruption.

Thank you.

Rev. Dr. Diane Baker
5395 Taylor Lane
Clarkston, MI 48346

Diane Chermak — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Diane Chermak Affiliation: Jun. 18, 2026 I demand quarterly reporting! There is absolutely no reason to discontinue this. Stop it.

Sent from my iPhone

Diane Donnellan — Jun 18, 2026
Subject: S7-2026-15 From: Diane Donnellan Affiliation: Jun. 18, 2026 These CEOs and CFOs need to continue the quarterly review and claim that all of it is true. If they think they might end up doing prison time, this would be a good incentive to be truthful. And if they are not truthful, I would hope they do end up in prison and are not above the law. We need protection from these companies where their lies can affect our lives and our country’s economy and cause a world of hurt for everyone who plays by the rules, when the companies don’t have to. Please keep this reporting

quarterly. It’s the least they can do. If telling the truth is that hard for them, they should not be in the positions they hold. Thank You, Diane J Donnellan Warrenton, Oregon 97146

Diane Esposito — Jun 18, 2026
Subject: S7-2026-15 From: Diane Esposito Affiliation: Jun. 18, 2026 In today’s world, we need to keep people’s confidence. Quarterly reporting will continue keep faith with the American public, and the required accountability will make it much more likely that any wrongdoing comes to light sooner rather than later.

Diane Esposito
Office Manager
GD&PAA

Diane Friend — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Friend Affiliation: Jun. 18, 2026 I'm retired and so I have means a lot to me..

Diane Harpster — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Diane Harpster Affiliation: Jun. 18, 2026 Just WHO does it benefit to roll back the reporting frequency? Not we the people. Do not make this change. We see what you are doing.

Diane Harpster

Diane Ide — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Ide Affiliation: Jun. 18, 2026 Keep the quarterly reporting! Sure, big business would prefer 6 months to collect monies and shaft smaller investors, it also gives them more time to cook the books!

Sent from my iPhone

Diane Klock — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Klock Affiliation: Jun. 18, 2026 My name is Diane Klock and I believe that quarterly reporting is important for accountability.

Sent from my iPhone

Diane LeDuc — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane LeDuc Affiliation: Jun. 18, 2026 Another vote for quarterly reporting. Always in favor of transparency. I’d like to know who proposed the change in

policy. How would the change benefit the public? Diane LeDuc, retired educator.

Sent from my iPhone

Diane Lilly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Lilly Affiliation: Jun. 18, 2026 We the people, Diane RN, I believe we have a right for a seat at the table to see what's happening and not be kicked out. Lobbyist ruined everything for America. The people should count on what we need and what we want. Our country is not a country anymore. It's totally destroyed because of people wanting to make decisions without the Americans aware of what they're doing behind our backs. You are taking our money left and right to where there's nothing left except what's in your wallet. It's time you listen to us.

Sent from my iPhone

Diane Panasci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Panasci Affiliation: Jun. 18, 2026 This is totally unwarranted, unexpected, and a threat to the financial health of the majority of investors. Keep this quarterly!

Diane Panasci
from my iPhone

Diane Pollock — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Pollock Affiliation: Jun. 18, 2026 More chance for fraud? The public…like myself isn't fooled one bit. And mad as hell. You don't think the average educated citizen is fooled by this? 2008 will look like a walk in the park compared with our impending collapse if this continues.

Diane Pollock

Diane Routman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Routman Affiliation: Jun. 18, 2026 Don't change SEC quarterly reporting as we need full transparency.

DIANE SCHRIER — Jun 18, 2026
Subject: S7-2026-15 Comment From: DIANE SCHRIER Affiliation: Jun. 18, 2026 Cutting quarterly reports is opening the door to unregulated corruption. The SEC will become useless and a coverup for wrongdoing.

Sent from my iPhone

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diane smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: diane smith Affiliation: Jun. 18, 2026 HAVE YOU LOST YOUR FREAKING MINDS?!!! WHY?!!!! THERE IS NOT A GOOD ENOUGH REASON TO DO THIS. IT'S GOING TO CREATE SOOOO MUCH FRAUD, CRIMINAL ACTIVITY.....WHO IS GETTING PAID OFF FOR THIS BULL ****?!!! THIS IS INSANE!!! THEY WILL BREAK EVERY SINGLE LAW AND YOU KNOW IT!!! PEOPLE WILL BE SCREWED EVERY WHICH WAY BUT LOOSE!!!!

Diane Stanek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Diane Stanek Affiliation: Jun. 18, 2026 Diane Geraci, Retired examiner. Need to earn the most I can on my stock investments.

Diane Timko — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Diane Timko Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep Quraterly Disclosures!
You work for US, not Trump!

Dianne Flanagan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dianne Flanagan Affiliation: Jun. 18, 2026 I honestly think the reporting should be mandated to MONTHLY like any other business account I have. I check online daily to see the progre6of my retirement investments, as best I can. I absolutely DO NOT agree with reducing the reporting minimums to 6 months. This outrageous. It destroys any remaining trust in the market and financial institutions. I absolutely expect even more corrupt insider trading under the proposed changes. If I could pull my accounts and live my life securely without running out due to inflation, I would. Quarterly reporting MUST stay as the bare minimum.
Dianne Flanagan
Retired Teacher

Dianne Gray — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dianne Gray Affiliation: Jun. 18, 2026 Literally all of my family’s wealth has come from smart investments- my father was crazy smart and chose well! He read every quarterly report and acted upon them when appropriate. I’m trying to be half as good to keep it going. What good could possibly come from this reduced reporting requirement?? For literally anyone?? NO!!!!!!

Sent from my iPhone

Dianne McCants — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dianne McCants Affiliation: Jun. 18, 2026 Dianne McCants- Retired- I worked hard for the small pension I’m getting. Leave our hard earned income alone. The

quarterly reporting works just fine.

Sent from my iPhone

Dianne Mills — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dianne Mills Affiliation: Jun. 18, 2026 Let’s keep it honest.

Sent from my iPhone

Dianne Papes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dianne Papes Affiliation: Jun. 18, 2026 Totally unacceptable and dark!!!!

Dianne M Papes

Dipp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dipp Affiliation: Jun. 18, 2026 Just another way to scam the consumer! Stop this farce now!!

DJ Dr. Oldies Richard Crummitt — Jun 18, 2026
Subject: S7-2026-15 From: DJ Dr. Oldies Richard Crummitt Affiliation: Jun. 18, 2026 Why would we want to go back to pre Enron. This would allow for more corruption. I do not agree with the rollback proposal. Richard Crummitt, Tucson.

Djhewitt99 — Jun 18, 2026
Subject: S7-2026-15 Comment From: Djhewitt99 Affiliation: Jun. 18, 2026 I think quarterly reporting has a positive effect for investors. A lot can happen in 6 months and investors need current information to make good decisions.

Sent from my iPhone

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dmak7 @hot — Jun 18, 2026
Subject: S7-2026-15 From: dmak7 @hot Affiliation: Jun. 18, 2026 If they are guilty then they deserve the punishment for FRAUD

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doandme — Jun 18, 2026
Subject: S7-2026-15 Comment From: doandme Affiliation: Jun. 18, 2026 How much longer do we have to put up with unqualified people making decisions in this country?

At my age, there’s nothing left to learn the hard way.

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dochatchett55 — Jun 18, 2026
Subject: S7-2026-15 Comment From: dochatchett55 Affiliation: Jun. 18, 2026 Why change now? Is this part of the conspiracy to keep the working man oppressed? Most of us now have retirement money invested in the Stock Market; shouldn't we be privy to the flux noted in the quarterly reports? Isn't this another option for only "insiders?" I don't think this is fair or just to Americans. Dr. Timothy W. Hatchett, DDS

Sent from my Galaxy

Dog of wisdom — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dog of wisdom Affiliation: Jun. 18, 2026 Enough, stop facilitating grift and fraud.

Dolores — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dolores Affiliation: Jun. 18, 2026 Consumers and institutions deserve transparency to support their investing. Making this proposed change away from quarterly reporting would provide no meaningful benefit, and would increase opportunities for bad actors to avoid appropriate oversight.

Dolores Shank-Samiec, Retiree

Sent from my iPhone

Dolores Perez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dolores Perez Affiliation: Jun. 18, 2026 The SEC. Is supposed to protect consumers, not allow companies to participate in insider trading while we hold the bag. Quarterly reports are absolutely crucial for transparency and accountability. I strongly urge the SEC to keep quarterly reports.

Sent from my iPhone

Dolores R — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dolores R Affiliation: Jun. 18, 2026 Dolores Ruby, retired
There is no legitimate reason not to disclose financial information quarterly. Information that is publicly known is essential for monitoring the actions taken by executives.

Domenica Pugliese — Jun 18, 2026
Subject: S7-2026-15 Comment From: Domenica Pugliese Affiliation: Jun. 18, 2026 I am AGAINST this new rule. Companies should have to report QUARTERLY, as doing so less frequently is not in the interest of the shareholders. When will this government start thinking about the good of its citizens, rather than its corporations? VOTE NO.

Sincerely,
Domenica Pugliese
NJ

Dominic Guarraci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dominic Guarraci Affiliation: Jun. 18, 2026 Quarterly reporting is far more transparent, and may keep the books open to regulators.

Dominic Schwab — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dominic Schwab Affiliation: Jun. 18, 2026 All of those Tax Breaks for the Wealthy and now more devices to help them avoid taxes!
You might want to examine what is going on in the united states, as the ends are already not meeting. Dom.

dom s

Dominique Mackenzie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dominique Mackenzie Affiliation: Jun. 18, 2026 You want us to invest, keep us in the loop period. Information needs to remain released quarterly.
Retired teacher
D Mackenzie

Don and Margie McGill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Don and Margie McGill Affiliation: Jun. 18, 2026 As a

shareholder I STRONGLY object to elimination of quarterly reporting. Please continue to issue these reports so that we who have invested our hard earned money in stocks can know about their performance. Thank you, Don McGill

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Don Ausherman — Jun 18, 2026
Subject: S7-2026-15 From: Don Ausherman Affiliation: Jun. 18, 2026 Don Ausherman, investor. Quarterly reporting is essential for investors confidence in the system. Confidence in the system is what makes it all work. With everything digital, nobody can actually see anything except what is reported. Less reporting feels like hiding something. Keep the quarterly reporting.

Don Clark — Jun 18, 2026
Subject: S7-2026-15 From: Don Clark Affiliation: Jun. 18, 2026 It's a small effort with big meaning. Keep it!
Don. Clark

Don Kinney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Don Kinney Affiliation: Jun. 18, 2026 As someone who’s retired and relies pretty heavily on my investments to pay my bills (along with Social Security), having quarterly information is vital for me in assessing and choosing the best investments. I serve as my own advisor, so please don’t let anyone take away this important tool from me, and my success. Thank you for reading…Don Kinney

Sent from my iPad

Don Osborne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Don Osborne Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain to ensure transparency by companies about their earnings.

Sent from my iPhone

Don Ratliff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Don Ratliff Affiliation: Jun. 18, 2026 Stop this un-American policy change..Americans want accountability..sorry if that makes you nervous.

Don Spence — Jun 18, 2026
Subject: S7-2026-15 Comment From: Don Spence Affiliation: Jun. 18, 2026 When things are going BAD, I want to know SOONER than LATER.
Keep thing as they are!

Dona Meltzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dona Meltzer Affiliation: Jun. 18, 2026 This SEC proposal is unconscionable. Absolutely not.

Sent from my iPhone

Donald Andriuzzo — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Donald Andriuzzo Affiliation: Jun. 18, 2026 SEC. Please allow quarterly reporting to remain in place. Many of us senior citizens cannot afford to suffer a decline in the value of life's savings.

Sent from my iPhone

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donald Franken — Jun 18, 2026
Subject: S7-2026-15 Comment From: donald Franken Affiliation: Jun. 18, 2026 With all of congress banking $$$$$$$ off this I guess they like to keep even more. Quarterly needs to stay.

Donald Frederick — Jun 18, 2026
Subject: S7-2026-15 From: Donald Frederick Affiliation: Jun. 18, 2026 Why would you try to stop something that is providing such good information. Leave it alone it is working.

Donald Green — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Donald Green Affiliation: Jun. 18, 2026 We the people are getting screwed enough already! Leave it quarterly!

Sent from my iPhone

Donald Kipp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donald Kipp Affiliation: Jun. 18, 2026 I am an individual investor nearing retirement. I depend on my investments for my pending retirement. Please maintain the three months for reporting for public companies. I believe this is essential to maintain transparency and fairness for all investors. Without this Insiders will have a leg up. Little money would be saved and what is would go to executives and corporations. Again insiders would have unfair advantage. This would also increase the opportunity for fraud by companies and individuals in them.

Donald Kipp

Donna — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Affiliation: Jun. 18, 2026 Hi SEC I'm requesting that you keep the quarterly earnings !

Thank you !
Donna Incognito
Estero Fl

Sent from my iPhone

Donna Belcinski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Belcinski Affiliation: Jun. 18, 2026 Keep reporting in a timely fashion as happens now.

Yahoo Mail: Search, Organize, Conquer

Donna Caldwell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Caldwell Affiliation: Jun. 18, 2026 Stop protecting the wealthy elite! Transparency is extremely important. Stop giving them more time to move their money around illegally.

DONNA CARKIDO — Jun 18, 2026
Subject: S7-2026-15 Comment From: DONNA CARKIDO Affiliation: Jun. 18, 2026 It's simple… keep the quarterly reporting!

Sent from my iPhone

Donna Carmine — Jun 18, 2026
Subject: S7-2026-15 From: Donna Carmine Affiliation: Jun. 18, 2026 Keep it as it is. These fraudulent offenders should not receive any opportunity to continue their criminal behavior at the expense of law abiding public.

Donna Clark — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Clark Affiliation: Jun. 18, 2026 With all due respect, the public deserves more transparency, not less.

Donna Degrassi — Jun 18, 2026
Subject: S7-2026-15 From: Donna Degrassi Affiliation: Jun. 18, 2026 Keep them accountable at 4x per year!!!

Yahoo Mail: Search, Organize, Conquer

Donna Ferber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Ferber Affiliation: Jun. 18, 2026 It is important that ALL investors have real time or near real time information for smart financial decisions. Six months is way too long because we know that so much happens in a six month period. And insiders should not be favored over other investors.

Donna M Ferber
Tabernash, Colorado

Sent from my iPhone

Donna Fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Fisher Affiliation: Jun. 18, 2026 For the reliable financial advisers and small businesses on whom ordinary people depend, quarterly reports are essential tools. They are public information of a healthy economy. Limiting SEC reports to semi-annual ones keeps emerging trends and danger signals out of the public domain.

If the SEC board takes this action to limit information, we will know that you hide economic dangers to favor and protect the powerful forces who create the trends. We demand and deserve quarterly SEC reports. The SEC works for all of us.

Donna Fisher, retiree. Oak Park Heights, MN. 55082

Sent from my iPad

Donna Flynn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Flynn Affiliation: Jun. 18, 2026 This is a horrible idea

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Donna Foster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Foster Affiliation: Jun. 18, 2026 Donna Foster Habilitation Training Specialist. I'm held accountable in my field.

Donna Crawford Foster

Donna Fox — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Fox Affiliation: Jun. 18, 2026 Donna Fox, retired
We have a lot of savings invested in the stock market and we rely on quarterly reports for manage

our portfolio. Please keep companies reporting results quarterly!

Donna Frederick-Neznek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Frederick-Neznek Affiliation: Jun. 18, 2026 Donna Frederick-Neznek
No! No! No!
I am a retired disabled teacher with an incurable cancer.
I cannot afford to lose anything.

Donna French — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna French Affiliation: Jun. 18, 2026 Keep it Quarterly! Investors are ENTITLED to know how their companies are PERFORMING!

Sent from my iPad

Donna Habecker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Habecker Affiliation: Jun. 18, 2026 Less reporting benefits those who have something to hide. Retain quarterly reporting.

Sent from my iPad

Donna Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Hamilton Affiliation: Jun. 18, 2026 Everyone deserves to see the truth on a regular basis and the new proposal is NOT a good idea.

Donna Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Hamilton Affiliation: Jun. 18, 2026 Everyone deserves to see the truth on a regular basis and the new proposal is NOT a good idea.
Thank you
Donna Hamilton

Donna James — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna James Affiliation: Jun. 18, 2026 Donna James...work comp adjuster...keep the reporting quarterly! Investors need to be kept updated on our investments in order to make ongoing decisions!

Donna Johnson — Jun 18, 2026
Subject: S7-2026-15 From: Donna Johnson Affiliation: Jun. 18, 2026 I want the quarterly reports to

be disclosed. We need honesty in reporting not more fraud! Get real!

Yahoo Mail: Search, Organize, Conquer

Donna LandryRehling — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Donna LandryRehling Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As an investor, I expect to have access to all relevant information all of the time. Vote NO on the proposed rule. Thank you.

Donna Ledlow — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Donna Ledlow Affiliation: Jun. 18, 2026 Sounds like we should stay at quarterly if the stats are true. Let's not hide what is happening. Give us straight facts & tell us what is happening so we can keep our hard earned money.

Sent from my iPhone

Donna McQuery — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna McQuery Affiliation: Jun. 18, 2026 It is much smarter and safer for companies to do quarterly reporting than twice a year for their bottom line and for investors. If there is a problem it is found sooner and more honest.
Donna McQuery
Retiree
I am a stock investor

Donna Pigalargi — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Pigalargi Affiliation: Jun. 18, 2026 Donna Pigalargi retired RN
I believe this is a bad move for individual investors — I believe it undermines trust. Please leave it quarterly.

Donna Pigalargi

Donna Robb — Jun 18, 2026
Subject: S7-2026-15 From: Donna Robb Affiliation: Jun. 18, 2026 I am a 60-year-old widow of a veteran. I haven't been able to save and invest much as salaries have rarely kept up with the cost of living. What I have been able to invest, I should have the right to at least quarterly reporting. Actually, I think we ought to consider monthly. The Markets move fast, we should have more transparency, not less. I am trying to retire, I need information, not silence, to plan as well as I am able. Please keep at least quarterly or monthly like our bank statements.

Thank you,

Donna Robb
Inside Sales Representative
Murphy, NC

Registered voter since I was 18.

Sent from my iPhone

Donna Russell - Kramer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Donna Russell - Kramer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We do not need more secretive actions! We deserve to know what if happening with our investments and what the government is doing. Stop pandering to Trump and the billionaires! Transparency is what we must have!

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donna sauer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: donna sauer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop!

Donna Schulz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Schulz Affiliation: Jun. 18, 2026 Keep quarterly reports

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Donna Stearns — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Stearns Affiliation: Jun. 18, 2026 The consumer and public at large need to be protected. Reporting should be quarterly.

Donna Stein — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Donna Stein Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
No changes... keep transparency as it is.

Donna Swan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Swan Affiliation: Jun. 18, 2026 Changing to biannual rather than quarterly financial reports is not desirable for shareholders. I oppose the change. Donna C. Swan

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Donna Trickett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Trickett Affiliation: Jun. 18, 2026 Donna J. Trickett- Site Administrator
Quarterly reporting is ESSENTIAL to maintain INTEGRITY! What are you trying to hide from investors? A longer lag time means more time for dishonesty and corruption by billionaires to go unnoticed. Be transparent and continue to do the right thing by requiring quarterly reporting. Investors need to have full, accurate, and timely reporting!

Sent from my iPhone

Donna Wielgolewski — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Donna Wielgolewski Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need quarterly reports!! A lot of funny business can occur especially given this lying administration.

Donna Wielgolewski

Donna Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Williams Affiliation: Jun. 18, 2026 I can see no positive argument for this action. Investing is already made very difficult for smaller stockholders. The big players have all the rules to their advantage, and much of the information that we will never have. This cutting back on public information would make the unequal advantage even broader. It would create even more dark time for juggling, short selling, and other fraudulent manipulation.
I am against the change in time aloud for disclosure.

Donna Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Donna Young Affiliation: Jun. 18, 2026 From my long time experience of 50 years working Admin jobs for various types of companies I saw how important it was to have more than 1 pair of eyes on the details, especialy the financial details. Most good bookkkeepers appreciate the scrutiny, especially the kind, knowledgeable scrutiny.

Donnal Poppe — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Donnal Poppe Affiliation: Jun. 18, 2026 We must have quarterly reports.
Mike Langston
Sent from my iPhone

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donnie hall — Jun 18, 2026
Subject: Comment on S7-2026-15 From: donnie hall Affiliation: Jun. 18, 2026 I think the only way

forward is to keep the reporting at its current level or increase the reporting

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Dora Herrera — Jun 18, 2026
Subject: S7-2026-15 From: Dora Herrera Affiliation: Jun. 18, 2026 CEO's have shown us they need accountability to stay on track. Reducing that accountability helps no one but the rich aiming to get richer.

Doreen Preville — Jun 18, 2026
Subject: S7-2026-15 Comment From: Doreen Preville Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY.

Doris Niccolai — Jun 18, 2026
Subject: S7-2026-15 Comment From: Doris Niccolai Affiliation: Jun. 18, 2026 Doris Niccolai, retired teacher I am writing to ask that quarterly reporting remain in place. As a small investor I need those quarterly reports to make good decisions about the little money I have so it won't be lost.

Dorn Black — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dorn Black Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:Quarterly reports are necessary to facilitate financial health enabling public to react to changes in a timely fashion!!

Dorothy Dalman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Dorothy Dalman Affiliation: Jun. 18, 2026 The change is unfair to the investors. Use common sense, why did they change it to make quarterly in the first place.

Sent from my iPhone

Dorothy Fleishman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Dorothy Fleishman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I strongly oppose eliminating quarterly reporting. Transparency is necessary to preserve people's savings and retirement funds.

Doug Buskirk — Jun 18, 2026
Subject: S7-2026-15 From: Doug Buskirk Affiliation: Jun. 18, 2026 Stop the insanity! Put these people in prisons where they belong!

Sent from my iPad

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doug caldwell — Jun 18, 2026
Subject: S7-2026-15 Comment From: doug caldwell Affiliation: Jun. 18, 2026 Dawn Caldwell, retired. I will remove investments from any company that "voluntary" decides to remove quarterly reports. These reports provide accountability to everyday investors and level the playing field a little bit. It is not okay for the US to continue to hack away at all of the financial safeguards for every day people - the ones who buy the products that make these companies profitable. If this passes, I will move my money out of any company that "voluntarily" chooses to go to semi-annual reporting.

Doug Cooper — Jun 18, 2026
Subject: S7-2026-15 From: Doug Cooper Affiliation: Jun. 18, 2026 When will the ultra wealthy have enough while people who are essentially struggling to get ahead in life foot the bill?

Douglas Cooper- maintenance technician Elkhart, IN 65k a year vs billionaires

- i live in a 1930 built home that i have rehabilitated on my meager pay for 26 years now you want my serfdom to support you and your billionaire friends?

The corruption of the government is pushing us to the bottom and negating the American dream of millions for the benefit of the few...

Hell has a warm spot just for you.

You're killing people you've never seen for a few dollars more...

The American dream is dead. All because of you.

Service of your fellow man has now flipped to the elected being served by the electorate.

Free Healthcare, pension and unlimited raises for the elected, death, endless poverty and taxes for the middle class and poor .
The stench of corruption is plain to smell and the rot is evident by the activities of the government.

THE END RESULTS OF ACTIONS ARE TRUTHS.

Don't piss down my leg and tell me it's raining 😏

If you fail to protect the people who make your jobs possible, In the end you will have nothing to rule over but paupers.
STOP THE CORRUPTION AND THE DECAY OF THE AMERICAN DREAM.
STOP THE MADNESS
SAY NO TO CODDLING THE RICH
It s The Dragon sickness of the troll horde that corrupts you...nothing will ever be enough for you.
Signed disgusted in America.

Doug Fisher — Jun 18, 2026
Subject: S7-2026-15 From: Doug Fisher Affiliation: Jun. 18, 2026 If anything they should do monthly reports not 6 months
Capitalism is great but there has to be rules to keep people honest

Doug Fisher

Doug Hegney Chemist — Jun 18, 2026
Subject: File No. S7-2026-15 From: Doug Hegney On the proposed rule change, I am against changing reporting from quarterly to semi annual. I thank the Mötley Fool for educating its members on this topic.

Doug Hopton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Doug Hopton Affiliation: Jun. 18, 2026 No this is wrong g, they could hide and move so much , it's wrong for so many reasons...

Doug Kolan No longer affiliated Retired broker. — Jun 18, 2026
Subject: File No. S7-2026-15 From: Doug Kolan Please keep the quarterly filing requirements. Going to every 6 months will hurt retail investors as well as institutional investments.

Doug Luther — Jun 18, 2026
Subject: S7-2026-15 Comment From: Doug Luther Affiliation: Jun. 18, 2026 It is crazy to even propose giving up quarterly reporting! SEC MUST CONTINUE TO REQUIRE QUARTERLY REPORTINGS!

Thank You

Douglas K Howell, Chief Financial Officer, Arthur J. Gallagher & Co. — Jun 18, 2026

Douglas Lilley — Jun 18, 2026
Subject: File No. S7-2026-15 From: Douglas Lilley I am a self-taught investor and a picker of individual stocks. I use quarterly reports and conference calls routinely when performing my due diligence, from initial interest to final sale. In my limited experience, quarterly reporting is the right level of frequency for me, as an individual investor to be able to make informed financial decisions. Further, I find the three month cadence forces companies to provide more realistic short term expectations and projections, which I find to be significantly more reliable than their longer term guidance. It also allows me to better gauge the progress companies are making towards their goals. Without this quarterly reporting, I think I'd need to focus significantly more on the selling and buying of employee / insider stock, as well as the blogs and writeups from third-party pundits in order for a measure of sentiment about the short term future prospects of a company

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Douglas Meacham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Douglas Meacham Affiliation: Jun. 18, 2026 I think you've heard the reasons why this is a super bad idea so I'm just gonna add my voice to it. This is a really bad idea. I am retired and live off of my investment income and I need to be able to know what the hell is going on inside companies on a frequent basis. So I am saying absolutely not to your proposed changes to reporting frequency.

Douglas Meacham. Retired

Sent from my iPhone

Douglas Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Douglas Miller Affiliation: Jun. 18, 2026 Stop this foolishness and release the reports.

Doug Miller

Douglas Rollins — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Douglas Rollins Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
One of the biggest draws of the market is that it is open and public. In an age where any individual can pick up their phone and get information at a moment's notice, this new rule would three steps back. Stocks would be mispriced and, after six months with little to no data, they would suddenly be extremely volatile. Such dramatic and untrustworthy swings would discourage long-term investors, who would see no reason to keep money during the first 4-5 month period where little is gained or lost - all to "YOLO" in for that six month release (if they did so at all).

Transparency and confidence are the two key factors at keeping people investing in both the market and retirement, which keeps the entire system stable. At a time where the average American is already mistrusting of the government, its agencies, and public companies, this rule would cause an even greater divide.

While I know its likely not plausible, it would be far more beneficial - for the public, for the SEC, and for law-abiding companies - if we did monthly reports - but six months is simply too long of a time.

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douglas sanecki — Jun 18, 2026
Subject: S7-2026-15 Comment From: douglas sanecki Affiliation: Jun. 18, 2026 Outrageous to retail individual investors,when transparency is most needed. Keep quarterly!

DR HERCHEL SAWYER JR — Jun 18, 2026
Subject: S7-2026-15 From: DR HERCHEL SAWYER JR Affiliation: Jun. 18, 2026 WE MUST HAVE EXECUTIVE ACCOUNTABILITY !!!!!!!
H. E. SAWYER, JR., MD, PhD

DR Miller — Jun 18, 2026
Subject: File No. S7-2026-15 From: DR Miller KEEP QUARTLY REPORTING! STOP THE CON GAMES!

Dr. Amy Ollendorf Self — Jun 18, 2026
Subject: File No. S7-2026-15 From: Dr. Amy Ollendorf Do not reduce the required frequency of reporting. Extended periods between reports will correlate to an increase in corporate corruption and fraud. Look at history for evidence of my allegation.

Dr. Evil — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dr. Evil Affiliation: Jun. 18, 2026 Hiding means to keep secret, to keep the truth hidden from public eyes. A company must be open and honest. If companies are allowed to hide anything, that breeds temptation and corruption. I completely disagree with this proposal.

Dr. Penelope Suter — Jun 18, 2026
Subject: File No. S7-2026-15 From: Dr. Penelope Suter Re: changes in quarterly reporting. I am recently retired and manage my own investments, as my father did before me. While I have many interests in life, and checking on investments daily or even weekly is not on my retirement “bucket list,” my retirement income is dependent on those investments…especially with the likely cuts in social security coming. Hence, keeping at least quarterly tabs on my Retirement. Investments is critical. For myself and a large percentage of this country, quarterly reporting from companies makes them easy to keep track of. Longer reporting periods allow for too much drift, potential fraud, and

less opportunity for the individual investor to keep good enough track of their investments to survive and thrive. There is a reason that quarterly reporting has been the standard for so many years. Please leave it alone. The only reason to change it is to benefit corporations not the people of this country.

Dr. Van Vleck — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dr. Van Vleck Affiliation: Jun. 18, 2026 I am a professor of Economics. The foundation of vibrant and more equitable capitalism is the credibility, transparency, and availability of timely information. Quarterly reporting by publicly traded companies is essential. Maintain the quarterly reporting standard—and strengthen it with active monitoring and enforcement. The dangers of more insider trading and extreme financial inequalities are too costly to American households, and the American economy.

VaNee L. Van Vleck, PhD
(PhD, University of Iowa, 1993; MA, Columbia University, 1988)

Sent from my iPad

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drcnycrealtor — Jun 18, 2026
Subject: S7-2026-15 Comment From: drcnycrealtor Affiliation: Jun. 18, 2026 Denise C. - Real Estate Agent

Whether you're an investor or not it seems to me quarterly reports are an important tool to keep abreast of shifting markets. There's no reason to disrupt the regular order. Please continue the practice. Thank you.

Sent from my iPhone

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drdilomb — Jun 18, 2026
Subject: S7-2026-15 Comment From: drdilomb Affiliation: Jun. 18, 2026 This year are rapidly changing times; we need, and deserve, to know how our finances are doing .

Diane

Drena Bowerman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Drena Bowerman Affiliation: Jun. 18, 2026 This is just one more step into the abyss of corruption. One more big way for more Goliaths to rig the system for the rest of us. One more gate knocked down. The government has enabled the Wild West of industry to take over "the town". There are virtually no sheriffs anymore. If this passes it may be the last straws please put a stop to this juggernaut.

Sent from my iPhone

Drena Bowerman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Drena Bowerman Affiliation: Jun. 18, 2026 This is just one more step into the abyss of corruption. One more big way for more Goliaths to rig the system for the rest of us. One more gate knocked down. The government has enabled the Wild West of industry to take over “the town”. There are virtually no sheriffs anymore. If this passes it may be the last straw. Please put a stop to this juggernaut.

Sent from my iPhone

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drew cobb — Jun 18, 2026
Subject: Comment on S7-2026-15 From: drew cobb Affiliation: Jun. 18, 2026 “We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations.” Is there any other consideration worth looking at?

Drew Cobb
Tax payer and investor

Sent from my iPhone

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drew shorkey — Jun 18, 2026
Subject: S7-2026-15 Comment From: drew shorkey Affiliation: Jun. 18, 2026 My name is Drew Shorkey, I am from San Diego, CA and am a Project Manager. I oppose this rule change.
This proposal would allow companies more ability to manipulate market information and to protect their own share value over the free release of critical information for investors. The rule should be moving the other way, with monthly releases required. The board of directors and executives all k ow this information on a minute by minute level and have been proven to hedge their investment and stock options/RSU values through fraud and other illegal means.
The only reason we have a SEC at all is because of how much fraud companies have committed in the past. Giving them more time between disclosure dates means more illegal behavior, more opportunities for insider trading, more investors that get screwed, and has zero upside for anyone. Thank you for taking note of my opposition to this proposed rule change.

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dturcsanyi — Jun 18, 2026
Subject: S7-2026-15 Comment From: dturcsanyi Affiliation: Jun. 18, 2026 I am urging you to continue work quarterly reposts.
I rely on quarterly reports to make decisions about my retirement savings. I also am old enough to remember the abuse from
companies like ENRON. These safeguards we're implemented
for good reason.

Sent from my Galaxy

Duane Donaldson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Duane Donaldson Affiliation: Jun. 18, 2026 Quarterly reporting is vital to investors who don't spend time daily/weekly studying trends and prices. I need to know how my investment is performing on a frequent enough basis to act in my own best interest.

Sent from my iPhone

Duane Gottschalk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Duane Gottschalk Affiliation: Jun. 18, 2026 This is not fair for investors. Do not change the rule

Sent from my iPhone

Duane Wiseman — Jun 18, 2026
Subject: S7-2026-15 From: Duane Wiseman Affiliation: Jun. 18, 2026 Lyle wiseman , tradesman. Seattle , Wa. I have 42 years of retirement and investments that i am hoping will support me in retirement years. Its important to keep this things on the table and transparent. Quarterly reporting allows the little guy to make informed decisions. We have seen what happens to people when companies do not reveal there operating budgets Ned financials accurately ! This is very important ! Thank you

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Dusty Walker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dusty Walker Affiliation: Jun. 18, 2026 Do not do away with quarterly reporting, because the American public needs those safeguards!

Dwight Gaut — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dwight Gaut Affiliation: Jun. 18, 2026 We need more transparency, not less. Big business is not overly burdened by quarterly reports. It's the very least a company can do to keep investors informed.

Dwight Gaut
- -
4320 SW Brace Pt Dr
Seattle, Washington 98136
Tel 206 935 9654
lawdesk@lawdesk.net

Dwight Scott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Dwight Scott Affiliation: Jun. 18, 2026 Laws is what keep our country together, changing this is ridiculous..

Sent from my iPhone

E Fons — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: E Fons Affiliation: Jun. 18, 2026 To the SEC.
Transparency is key. Consistently released corporate quarterly disclosures, give investors important insight AND information, needed to make proper investment decisions. This proposed rule would restrict investor access to important information. And it would create a situation that would make it easier for corporate fraud to fester. Public companies must not be allowed to hide important information from investors. I oppose this proposed rule.
Thank you.

E Pesce — Jun 18, 2026
Subject: S7-2026-15 Comment From: E Pesce Affiliation: Jun. 18, 2026 As a long term investor, I use frequently use quarterly reports to help me make my decisions. Having invested during the doldrums of the 70s, I know first hand that more transparency is better for investors, not less. As the SEC was established to keep our stock market the most honest in the world, I fail to see how removing the quarterly report requirement benefits small investors or is in line with the SEC's mandate.

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eaaresearch — Jun 18, 2026
Subject: S7-2026-15 Comment From: eaaresearch Affiliation: Jun. 18, 2026 Stop the madness the American people are over the fraudulent policies. I will out my money in the Canadian market if this happens

Sent from my iPhone

Earle Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Earle Smith Affiliation: Jun. 18, 2026 👎

Sent from my iPhone

Earlene Price — Jun 18, 2026
Subject: S7-2026-15 Comment From: Earlene Price Affiliation: Jun. 18, 2026 We, the general investing public, need quarterly information on our investments to make timely adjustments to protect our retirement funds. We can't allow the fat cats to get filthy rich and leave the rest of us with

their crumbs. Everyone should be able to retire and and know that our hard work can carry us into old age comfortably without having to be a burden on our families or hardworking tax payers in general. - Earlene Price, Enterprise Accounts Executive - UPS Retired after 30 years of service.

Sincerely,

Earlene Price
2502 Santa Fe Trl
Sanger, TX 76266
214-417-7506

Easy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Easy Affiliation: Jun. 18, 2026 Haven't you done enough to make it almost impossible to make a living for non accredited investors aka the non rich? Oh yea and where's the money from the FTX scandal? It's been in profit for a long long time , had easily doubled more like 4 or 5x and not one person who invested it into a site that you said you had done due diligence on that didn't have not one single record,of anything, period. But your detectives know exactly who is owed exactly how much but have paid back exactly no one. And your head dude was like best friends with the dude that owned it. WTF? Not changing this law to make reporting every six months is literally the least you could do. I'll await your response.

ED BAUER — Jun 18, 2026
Subject: S7-2026-15 Comment From: ED BAUER Affiliation: Jun. 18, 2026 Why let the big corporations hide what they are doing. Why do they need to do that. Hiding something? KEEP IT THE WAY IT IS

Ed Budzinski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ed Budzinski Affiliation: Jun. 18, 2026 The members of the Security Exchange Commision

The Enron saga bankrupted investors and made retirement accounts disappear. The result of that debacle was to initiate quarterly reports to avoid a repeat. There is exponentially more money in the system. We've seen what the current 1% will do to hold onto their money.
The common investor takes the loss when the market crashes Protect the common investors retirement and investment funds. This is your charter. It's the reason you exist.

Regards, Ed Budzinski

Ed Dolton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ed Dolton Affiliation: Jun. 18, 2026 Keep it Quarterly! Fraud needs time and by doing this you are giving it just that, time!

Ed Shultz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ed Shultz Affiliation: Jun. 18, 2026 This is just another way to help insider trading and steal for the consumer. We demand to keep asis.

Sent from my iPhone

Edgar BARRITA — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Edgar BARRITA Affiliation: Jun. 18, 2026 A la Comisión de Bolsa y Valores:
URGENTE PORFABOR ME AYUDAN PAPA RECUPERAR la empresa ULS SOLUTIONS¹Y PAR

Edie OBrien — Jun 18, 2026
Subject: S7-2026-15 From: Edie OBrien Affiliation: Jun. 18, 2026 Keep it as is and cutting consumer protections

Mrs. Edie OBrien
14307 Eagle Vista Drive
Houston, TX

Sent from my iPad

Edna Bobbitt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Edna Bobbitt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This would not be good for investors. Open communication on their accounts is important. Every quarter is perfect to be advised on your account. This rule does not need to be changed at all. Thank you.

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edward hadnott — Jun 18, 2026
Subject: S7-2026-15 Comment From: edward hadnott Affiliation: Jun. 18, 2026 The SEC should be a watchdog instead of a lapdog.

Sent from my iPhone

Edward Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Edward Johnson Affiliation: Jun. 18, 2026 Corporate American is already too willing to cooperate with government power grabs and pay to play policies. Citizens need to have transparency into their bottoms lines to know what they are up to! Quarterly reports need to stay

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Edward Kosewicz — Jun 18, 2026
Subject: S7-2026-15 From: Edward Kosewicz Affiliation: Jun. 18, 2026 As an investor I demand to have quarterly updates. I and other investors what to know what is happening in the companies we invest in!!!

Sent from my iPad
The Right to Keep and Bear Arms SHALL NOT be Infringed!

"If you find yourself in a fair fight, you didn't plan your mission properly."
- David Hackworth

Edwin Weston — Jun 18, 2026
Subject: S7-2026-15 Comment From: Edwin Weston Affiliation: Jun. 18, 2026 Keep quarterly information available to ALL investors. The only people that want this policy changed is greedy people. Don't allow this to happen. Thank you.

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eileen adler — Jun 18, 2026
Subject: S7-2026-15 Comment From: eileen adler Affiliation: Jun. 18, 2026 I want the reports to remain quarterly because transparency is important for all.

Eileen Adler

Sent from my iPhone

Eileen Bow — Jun 18, 2026
Subject: S7-2026-15 From: Eileen Bow Affiliation: Jun. 18, 2026 Keep quarterly signatures, quarterly accountability. Spread between lowest and highest wage earners is increasing. Stop, just stop

Get Outlook for iOS

Eileen Cowel — Jun 18, 2026

Subject: S7-2026-15 Comment From: Eileen Cowel Affiliation: Jun. 18, 2026 I am recently retired, and count on quarterly reporting to help me manage and strategize how to best invest in my retirement funds to keep my husband and I financially afloat. 6 mos is too late to see trouble brewing! -- Eileen Cowell, Durham, NC

Eileen Ferre — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Ferre Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You are well aware that it is your duty, your obligation, the morally correct thing to do. You should be defending the citizens of this country against unfair power and control. I'm asking you to do the right thing. I wish I could say I thought you would. Unfortunately, these times have taught me very few people in power are willing to do the right thing.

Eileen Hersch — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Hersch Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Dear Sir or Madam,
I doubt you witnessed first hand the stock market crash in 1929. That was the year my relative immigrated from Europe to the United States and always joked that was the cause of the crash! I know you must be acutely aware of the 1933 legislation that passed Congress with the intent to never let that happen again. The core of that legislation, I believe, was to ensure accountability by the government officials/ bankers by signing, on a quarterly basis, their name to indicate their review and acceptance of each quarterly report...under a penalty of possible imprisonment. I assume you did live through the 2008 debacle and, therefore, know there is no guarantee that folks who should be responsible for other peoples' assets are not always such. The current quarterly reviews and signatures must remain. There is already too much blatant corruption at the highest levels of this administration. By not keeping the current SEC laws in place is to thumb your nose at the rest of society by removing what few financial safeguards we have just to alleviate a small inconvenience for the few.

Eileen Kusler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eileen Kusler Affiliation: Jun. 18, 2026 I vote No on this proposal.

I vote No on this proposal.

Eileen Lee — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Eileen Lee Affiliation: Jun. 18, 2026 Keep the quarterly reporting from all our institutions! We are retired and we need everything from our investments that we can get....need to know quarterly what is going on as well. We are
from North Dakota. Farming, teaching and many other jobs to come up with enough to live fairly comfortable in our "old age.". Do not make this worse for us and for most of the middle class! Eileen Lee and J.S. Lee

Yahoo Mail: Search, Organize, Conquer

Eileen Reiter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eileen Reiter Affiliation: Jun. 18, 2026 Transparency equals Trust. Personally, I think the investors should receive monthly statements, like bank statements. If you have nothing to hide, if you are not Scamming the investors or planning Fraud, you will keep quarterly statements. Where money is concerned Trust is everything!!!!!

Sent from my iPhone

Eileen Segall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eileen Segall Affiliation: Jun. 18, 2026 Eileen Segall retired, We have more than enough grift, taxes gone to billionaires, and inside trading. Don’t open the door to opportunity for more!

Sent from my iPhone

Elaine Bowman — Jun 18, 2026
Subject: S7-2026-15 From: Elaine Bowman Affiliation: Jun. 18, 2026 Keep it honest !

Sent from my iPhone

Elaine Chapin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elaine Chapin Affiliation: Jun. 18, 2026 Too much can change in 6 monthes. Reporting must remain quarterly.

V. Elaine Chapin

Elaine Hamburg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elaine Hamburg Affiliation: Jun. 18, 2026 Keep the Quarterily reports. Regular financial institutions are required to do them...a federal government financial department should too.

Elaine Malone — Jun 18, 2026
Subject: S7-2026-15 From: Elaine Malone Affiliation: Jun. 18, 2026 Quarterly reports signed by the company CEO ascertaining accurate, truthful, and transparent information is a simple way to help maintain honest, informed decisions by investors. I rely on my investment company employees to make good decisions regarding my retirement accounts. Limiting the amount of information can be devastating. It also makes it more likely for dishonest and misleading information. I know the

distribution of my money in my retirement accounts is frequently changed. I want the best, most recent and reliable information to guide those decisions.

Twice a year reporting is not enough. With all of our computerized information systems, quarterly reporting should be automatic. There is no reason to change this requirement….unless powerful and influential businessmen want to hide their intentional misdeeds.

Good grief, as a teacher, I used to write individual grade reports by hand four times within a school year! Required, quarterly reports are not that hard to complete thanks to computerized data and should be completed as currently required.

Elaine M.
Washington

Elaine Pontious — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elaine Pontious Affiliation: Jun. 18, 2026 My name is Elaine Pontious, am just a few months away from the age of 70, and I'm working part-time. Please do not change your reporting times to 6 months. There are not a lot of tools in the toolbox for people like me, but one significantly useful tool is quarterly reporting. Please MAINTAIN the practice of quarterly reporting.

Elaine

Elam — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elam Affiliation: Jun. 18, 2026 Dr. Elam here saying keep reporting as it is thanks

Sent from my iPhone

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elapolree/P.Holleman — Jun 18, 2026
Subject: Keep Quarterly Reports From: elapolree/P.Holleman Affiliation: Jun. 18, 2026 If we are not paying attention, those with bad intentions, or those blinded by "more money for me" will step out of line. Checking on them quarterly keeps them in line... Giving them 6 months between check ups is just asking for things to go wrong, and will leave those who are making invest ments based on the quarterly reports, in the dark.
Pamela Holleman, disabled veteran, from Pomona California

Sent from Proton Mail for Android.

Eleanor Cantrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eleanor Cantrell Affiliation: Jun. 18, 2026 Absolutely continue quarterly reporting. Investors need timely status reports to maintain investments in the best possible

positions. As noted by others, allowing companies to go dark has proven to contribute to larger losses when companies reduce filings to 2 /year from 4. Do not permit this— we learned (or could have) from the past experience of this tactic, investors are hurt, companies benefit. Do not enable more hurt.

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eleanor Chw — Jun 18, 2026
Subject: Comment on S7-2026-15 From: eleanor Chw Affiliation: Jun. 18, 2026 Keep the quarterly reporting, as a retirees this is critical to my ability to live. Eleanor Bolin-Chew, retired, Brentwood CA 94513

Yahoo Mail: Search, Organize, Conquer

Eleanor Matteliano — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eleanor Matteliano Affiliation: Jun. 18, 2026 My name is Eleanor Matteliano and I'm a public school teacher in Southern California. Please protect citizens' right to be updated quarterly regarding the performance of their investment portfolios. Failure to do so is a breach of public trust and impedes our pursuit of the safety of retirement income when our working years are behind us. Why would an agency entrusted with ensuring the prosperity of our citizens do this? They would not.

Sent from my iPhone

Elena Gosson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Elena Gosson Please reconsider reducing the reporting requirements to just twice per year. This will not provide investors with enough information to review and react to the information as needed. If any changes are needed it should be to provide more frequent and more easily presented information so that informed decisions can be made. Reducing reporting will only lead to additional opportunities for companies to hide, adjust or delay profit and loss changes and to avoid shortfalls in oversight and disclosure. Please do not reduce the reporting requirements. Thank you.

Eli Sedai — Jun 18, 2026
Subject: S7-2026-15 From: Eli Sedai Affiliation: Jun. 18, 2026 Do your mothers know how you are shafting the people who depend on you to protect them & this country's economy? Seriously, this only encourages quicker fraud & corruption, & then they have 6 Mos to bury it! Shame on the SEC for even considering this. Did you NOT hear what happened in Minnesota?

Elin Shogren — Jun 18, 2026
Subject: S7-2026-15 From: Elin Shogren Affiliation: Jun. 18, 2026 Quarterly reporting protects the investors as well as the employees.

The law was put in place to prevent fraud and hold CEOs accountable, do not change it.

Elin Shogren
Finance Assistant

Elisabeth Leman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elisabeth Leman Affiliation: Jun. 18, 2026 To whom it may concern,

I am writing to express my opposition to any changes in the reporting rules. Please keep the reporting frequency on a quarterly basis.

Given the current administration, maintaining this level of transparency is essential for the oversight of our funds.

Best regards,

Elisabeth Leman

Elise Holloway — Jun 18, 2026
Subject: S7-2026-15 From: Elise Holloway Affiliation: Jun. 18, 2026 Please keep quarterly reports it's how I / we keep on top of things … thank you

Sent from my iPhone

Elise Holloway — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elise Holloway Affiliation: Jun. 18, 2026 Keep it quartet … transparency is important

Sent from my iPhone

Elisse De Sio — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elisse De Sio Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As a United States Consumer, Quarterly Reports are essential to making sound business retail decisions. Therefore, I encourage you to continue publishing them, in order to uphold the United States' Economy. Thank you for your attention to this matter.

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elizabeth adamson — Jun 18, 2026
Subject: S7-2026-15 Comment From: elizabeth adamson Affiliation: Jun. 18, 2026 Stop it! Just stop scamming the American public!!!!

Sent from my iPad

Elizabeth C. Ferrari — Jun 18, 2026
Subject: KEEP Quarterly Reporting From: Elizabeth C. Ferrari Affiliation: Jun. 18, 2026 KEEP Quarterly Reporting

Regards,

Elizabeth C. Ferrari
Republican Chair for Freestone County Pct. 5
(254) 747-1602 | Askelle247@gmail.com

"Democracy transformed from thin paper to thick action is the greatest form of government on earth". Dr. Martin Luther King Jr.

Elizabeth Campbell — Jun 18, 2026
Subject: quarterly reporting From: Elizabeth Campbell Affiliation: Jun. 18, 2026 We live in a society in which information is key. Data drives decision making and the more frequently we can access information, the more ability we have to be flexible and timely in our decisions. Please keep quarterly reporting the norm.
Elizabeth Campbell, Retired Investor (living on those investments)

Elizabeth Edwards — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Edwards Affiliation: Jun. 18, 2026 Please keep the required QUARTERLY reporting.

Elizabeth Edwards — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Edwards Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do your job. For real. Honestly. Fairly.

Elizabeth Elsbree — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Elsbree Affiliation: Jun. 18, 2026 Keep quarterly earnings reports!!! Sure less often is easier.... but WE
NEED TO KNOW!!!

Elizabeth Falco — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Falco Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We matter, too!!! Leave it alone. Enough said!
Elizabeth Falco

Elizabeth Hart — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Hart Affiliation: Jun. 18, 2026 Businesses must be held accountable. History shows this must be done by regulation. This provision would further erode the American middle class and abet the corporate corruption. I am recently retired and am worried about my savings. Do not allow this, please!

Elizabeth Harter — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Harter Affiliation: Jun. 18, 2026 NO NO NO!!! Quarterly reporting is ESSENTIAL For ACCOUNTABILITY!!!

Sent from my iPhone

Elizabeth Hostetter — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Hostetter Affiliation: Jun. 18, 2026 Please continue quarterly reports. As a middle class saver, I can't afford to lose money.
Elizabeth Hostetter

Sent from my iPhone

Elizabeth Jacobson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Jacobson Affiliation: Jun. 18, 2026 Elizabeth Jacobson, President and CFO,

Quarterly reporting matters because we all remember Enron, or have the ability to research what happened, and we are at a time when falsity and corruption abounds!
Do not allow companies to stop providing quarterly reports!!! This is not what the American people want or need!!

Elizabeth Jacobson

Elizabeth Johnson — Jun 18, 2026
Subject: S7-2026-15 From: Elizabeth Johnson Affiliation: Jun. 18, 2026 Quarterly Reports help the majority of investors with maintain their retirement investments. THEY deserve the information and support, NOT the corporations, who already get more than their share.

Elizabeth Johnson — Jun 18, 2026
Subject: S7-2026-15 From: Elizabeth Johnson Affiliation: Jun. 18, 2026 Keep the CEO financial reporting sign off as quarterly. Do not widen the time frame to semiannually. Fraud is real and so is the temptation to commit fraud.
Don't make it easier.

Elizabeth Johnson
retired accountant.

Elizabeth Kiland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Kiland Affiliation: Jun. 18, 2026 We want transparency and our statements coming quarterly so we can closely monitor how our stocks our doing. That's our investments and our retirement savings and it's critical we get this information quarterly.

Sent from my iPhone

Elizabeth Maple — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Maple Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep quarterly discloser in place

Elizabeth May — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth May Affiliation: Jun. 18, 2026 Please keep required quarterly reporting for CEOs. One of President
Trumps main talking points has been to stop fraud and abuse, yet this is one more example of his administration not only stepping back from that promise, but leaning in to allow more companies to get away with fraud. Elon Musk, and others like him, must be held accountable. I am a retired teacher, working part time at a public library. My husband and I also operate a farm, and have saved and invested frugally to have what we need for retirement. Your responsibility is to people like us, who have worked hard all of our lives, not to the CEOs who have already shown their propensity toward fraud, which is why the quarterly required reporting was instituted. Honest CEOs have nothing to fear. The Trump Administration has shone a light showing the American public how corrupt many of the largest companies are. They should not be exempt from their responsibilities to comply with the required, quarterly reporting.

Continue the quarterly reporting and continue to crack down on the fraud, to keep CEOs accountable.

Sincerely,
Elizabeth May
Ardmore, TN

Elizabeth Minister — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Minister Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Investments need to be transparent, available to everyone and managed evenly across the board.

Elizabeth Nuzum — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Nuzum Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reports to keep everyone fair and honest on terms of the Market and all investments.

Elizabeth Pesce — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Pesce Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As an investor I frequently use quarterly reports to help me make my decisions. The advent of quarterlies which increased transparency was and is better for investors, not less. The SEC was established to keep our stock market the most honest in the world. How does removing transparency help us? I fail to see how removing the quarterly report requirement benefits investors. Do your job and protect investors and do not implement this change.

Elizabeth Rhoades — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Rhoades Affiliation: Jun. 18, 2026 Quarterly reporting is essential to investors so they can be well informed about the companies they are investing in. Removing the safety net will create a curtain behind which companies can hide detrimental activities that could negatively impact investors.
Elizabeth Rhoades
Professional Artist

Elizabeth Rhoades
https://www.elizabethrhoades.com/

Elizabeth Sallee — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Sallee Affiliation: Jun. 18, 2026 Do NOT return to twice yearly for reports! Keep the current accounting system!!

Sent from my iPhone

Elizabeth Thelen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Thelen Affiliation: Jun. 18, 2026 We need shareholder protection. Stock buy backs are deceptive. The full faith and credit of the US dollar is losing value. We need transparency.

Yahoo Mail: Search, Organize, Conquer

Elizabeth Tkach — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elizabeth Tkach Affiliation: Jun. 18, 2026 My name is Elizabeth, I work as a home care aide and what little savings I have in my portfolio, I try to keep an eye on the stocks that I invest that in. Having less frequent source material would be very detrimental to my retirement plan and affect millions of others who are doing the same. Changing this would be a terrible step.

-

Elizabeth Tkach

Elke Betz Educator — Jun 18, 2026
Subject: File No. S7-2026-15 From: Elke Betz I think reporting everything every 3 months is good. I don't want to allow companies to report only every 6 months. That is a criminal "non-reform." SEC tell companies and politicians to knock it off and stop trying to make it harder for the ordinary people to invest wisely.

Elle C — Jun 18, 2026
Subject: S7-2026-15 From: Elle C Affiliation: Jun. 18, 2026 Lynda Crooms. Crisis supervisor. Phoenix, AZ. I have spent over 20 years working in corporate America, specifically managed care, a highly regulated, and highly profitable sector. Along the way I often see in the news many organizations having to pay millions, sometimes billions for various reasons. I also know that it is only due a high level of oversight that anything is maintained as wellas it is It is clear that it is in everyone's best interest that quarterly reporting continue to maintain a higher level of accountability.

Get Outlook for Android

Ellen — Jun 18, 2026
Subject: S7-2026-15 From: Ellen Affiliation: Jun. 18, 2026 Quarterly reporting is important for investors to make intelligent and informed decisions. Hiding this data hurts the consumer even further than tariffs and stupid unnecessary wars.

Ellen De Flora

Sent from my iPhone

Ellen bourdeaux — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen bourdeaux Affiliation: Jun. 18, 2026 This proposal is crazy and mean. I demand quarterly transparency!

Ellen Bourdeaux

Sent from my iPhone

Ellen C Davis — Jun 18, 2026
Subject: S7-2026-15 From: Ellen C Davis Affiliation: Jun. 18, 2026 My name is Ellen Davis. I live in South Central Tennessee, a retired person living off of my investments I do not want fewer reports. I want my investments stringently protected. Fewer reports makes for less accountability.

Peace,
Ellen

God bless the whole world. No exceptions.

Sent from Proton Mail for Android.

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ellen cameron — Jun 18, 2026
Subject: S7-2026-15 From: ellen cameron Affiliation: Jun. 18, 2026 Why Give me on *good*, sane reason why this should be done.

Back in 2001, when the Enron scandal first came to light, it was revealed that one of their fraudulent programs, the one that (cynically, deliberately) ripped off the power consumers of California while enriching the Enron executives, was named "Raptor." Interesting choice, I thought; probably because someone at Enron admired the predatory nature of raptorial birds. But there was another consideration. "Raptor" is a perfectly good Latin word, from which we have derived "rapt" and "rapture." Its original meaning is "thief" (I wonder if they knew that?). I have NO desire to give any other company the faintest possibility of repeating that kind of selfish, amoral, utterly corrupt action, no matter what they might name it. To that end, companies need to have a close eye kept on them. Please do not change the reporting rules.

My name is Ellen Cameron, I live in Milwaukie, Oregon, I am a quite ordinary housewife of nearly 80 years -- and I have two bachelor degrees; one in biology, the other in geology. And I know a lot of words and how to use them correctly.

Ellen Carrie — Jun 18, 2026
Subject: S7-2026-15 From: Ellen Carrie Affiliation: Jun. 18, 2026 Please continue to have CEOs do their job quarterly and help safeguard financial institutions from fraud. Do not reduce the period from quarterly.

Sent from my iPhone

Ellen Crain — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Crain Affiliation: Jun. 18, 2026 SEC: protect clients at all costs and provide the quarterly statements so we can protect our funds. There is no good reason to change this requirement.

Ellen Fernandez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Fernandez Affiliation: Jun. 18, 2026 Please keep this quarterly reporting. I think it best to keep copies accountable.

Ellen Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Hall Affiliation: Jun. 18, 2026 Don’t let those greedy bastards get away with anything! Keep them making their quarterly reports. Stop the BS!

Sent from my iPhone

Ellen Krane — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Krane Affiliation: Jun. 18, 2026 It is harder to track and adjust , if notifications are every 6 months. It need to be quarterly going forward!

Ellen Levitt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Levitt Affiliation: Jun. 18, 2026 Keep the quarterly reports! Consumers need this information.
Ellen Levitt. Teacher. Brooklyn NY

Ellen McNutt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen McNutt Affiliation: Jun. 18, 2026 Quarterly reporting is a must, six months involves allowing corporations to hide information pertinent to those of us who hold stocks. We should make it monthly in my opinion. Holds everyone more accountable. My investments send monthly statements.

Ellen McNutt
8333 Stafford Ln
Indianapolis In 46260

Ellen Norman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Norman Affiliation: Jun. 18, 2026 Transparency is important. Require quarterly reporting.

Ellen Oakes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Oakes Affiliation: Jun. 18, 2026 To Whom it may Concern: As the concentration of wealth increases to proportions that far exceed the so-called Gilded Age and as evidence of insider trading emerges from the highest levels of our government, we must do whatever we can to level the playing field. Twice annual reporting - as a replacement for quarterly - would have exactly the opposite effect, allowing those with advance knowledge to beat the market at the expense of other investors.
We already have a tax system that favors the top bracket. We have a shaky Social Security system. A rule that disfavors our 403(b) and other investment accounts by withdrawing timely information exacerbates problems that are already threatening the middle class.
The US tried this twice annual system for 15 years from 1955-1970, and it was a disaster. For once, let's learn from history and not repeat its mistakes.
Ellen Oakes
10 Saint Andrews Crossover
Severna Park, MD 21146
443-758-0924

Sent from my iPad

Ellen Paninski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ellen Paninski Affiliation: Jun. 18, 2026 Leave it alone, we need accountability!

Sent from my iPhone

Ellen Sautter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellen Sautter Affiliation: Jun. 18, 2026 This proposal is just a way for more insider trading and grift. I oppose it strongly.

Ellen Sautter,
Youngstown, PA
Get Outlook for iOS

Ellen Simmons — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Ellen Simmons Affiliation: Jun. 18, 2026 I WANT quarterly reporting! It has proven to be consistently successful. I can see no positive outcome to cutting reporting to twice yearly. I want to know what is happening with my money quarterly. Twice-yearly reporting is lazy and troubling. It provides hazy information rather than transparency. My money is in the care of financial professionals but they should report to me Every. Single. Quarter. Why take a system that is effective and working efficiently and change the parameters? To what purpose? Is lunacy spreading? I am not a financial professional, but I am a retired professional person. The sound practices governing the investment of and reporting on MY funds should continue. I am literally placing my financial future in the hands of my chosen financial advisors. I do trust them, but not if things get sloppy. And cutting back reporting from quarterly to biannual is very sloppy. I strongly urge you NOT to approve this pointless change.

Ellen M. Simmons, MSL
139 Wilson Ave
Lancaster OH 43130

Ellie Eisner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellie Eisner Affiliation: Jun. 18, 2026 Ellen Eisner, retired. Quarterly reporting is essential for market integrity and public accountability.

Sent from my iPhone

Ellyn Sosin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ellyn Sosin Affiliation: Jun. 18, 2026 Quarterly reporting must continue! I am a CPA, my name is Ellyn Sosin, and without quarterly reporting there is so much fraud that can happen and be mis reported by the time the SEC knows about it.

Ellyn A. Sosin CPA
Sosin& Kriegel LLP
585 Stewart Ave - Ste 550
Garden City, Ny. 11530
email ESosin@SosinKriegel.com
office 516.570.4600 ext 1
cell 516.361.0311
fax 516.570.4605

Elsa Singh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elsa Singh Affiliation: Jun. 18, 2026 I oppose eliminating SEC quarterly reporting requirements. Quarterly reports provide transparency, accountability, and equal access to information for all investors—not just large institutions. Less frequent reporting would increase information gaps, reduce market transparency, and make it harder to identify problems early. Strong capital markets require timely disclosure. The SEC should preserve quarterly reporting.

#SEC #InvestorProtection #Transparency #CapitalMarkets

Elsa Singh
Elsasingh@hotmail.com

Else Marie Barney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Else Marie Barney Affiliation: Jun. 18, 2026 Else Barney, office mgr bookkeeper -Do not take away quarterly reporting, I depend on quarterly reports for my financial decisions. Longer gaps create an unfair and non transparent advantage for corporations and I dont trust that these companies will be honest without quarterly oversight. the so called savings to companies aren't worth the cost to me

Else Marie Barney
Freelance Technical Designer, Fashion Illustrator, Designer, Halloween Enthusiast Mobile: 856.669.8459
Email: else.ayala@gmail.com
Address: 40 Tansboro Road, C3, Berlin, NJ 08009
Skype: else1163

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Elsie Elaine Connelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Elsie Elaine Connelly Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY

EMC — Jun 18, 2026
Subject: S7-2026-15 Comment From: EMC Affiliation: Jun. 18, 2026 Keep the regulations intact with quarterly reporting. Sunlight is the best disinfectant. There’s enough graft happening in this country without hiding more from the public.
I’m a widowed retiree who depends on investments made over a lifetime to support myself. I don’t need lack of regulations to shrink what little nest egg I’ve got.
Elaine Carmann

Sent from my iPhone

Emery von Sztankoczy — Jun 18, 2026

Subject: S7-2026-15 Comment From: Emery von Sztankoczy Affiliation: Jun. 18, 2026 No way. Enough of this corruption. Your function is to protect consumers, not make them vulnerable to corporate schemes and collusion. Do your job.

Emery Sztankoczy

Emil Mikulin — Jun 18, 2026
Subject: S7-2026-15 From: Emil Mikulin Affiliation: Jun. 18, 2026 the Trump insanity must stop. .common sense ruled the day until a pedophile came along, stop destroying our country in the name of trump

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Emily — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emily Affiliation: Jun. 18, 2026 This going dark for six months will spur unscrupulous people to do all manner of illegal things to put money in their pockets, then leave and let somebody else pay for their crimes and try to fix the company.

--
Emily Meyerding

Emily — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Emily Affiliation: Jun. 18, 2026 Absolutely do NOT change reporting to semi-annual!!!! We have a right to transparency with our finances!!!

Thank you,

Emily Venezia
484-714-1198
"Whether you think you can or you can't, you're right." -Henry Ford

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Emily Benedetti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emily Benedetti Affiliation: Jun. 18, 2026 My name is Emily Benedetti and I am retired with nearly all of my savings invested in the markets. I firmly believe that quarterly reporting should stay in place so that we can ALL make informed investment decisions! I strongly object to any changes.

Sent from my iPhone

Emily Legge — Jun 18, 2026
Subject: S7-2026-15 From: Emily Legge Affiliation: Jun. 18, 2026 Emily Legge Salt Lake City, Utah 84118: There is no reason for the SEC to reduce the quarterly reporting to 6 months, unless it is to allow corporations to hide abnormalities. The quarterly reports have worked for years, so why fix something that is not broken? It seems there is another agenda here and it’s not a benefit to the American people.

Emily Matz — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Emily Matz Affiliation: Jun. 18, 2026 Do not revert to an old experiment. Keep quarterly reports.

Emily Matz
Sr. Staff Assistant
Department of Music
University of Notre Dame

Emily Meyerding — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emily Meyerding Affiliation: Jun. 18, 2026 This going dark for six months will spur unscrupulous people to do all manner of illegal things to put money in their pockets, then leave and let somebody else pay for their crimes and try to fix the company.

Emily W — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emily W Affiliation: Jun. 18, 2026 More transparency, not less. We also need to remove Congress' ability to trade for immense profits in the stock market based on their insider knowledge. No more criminal actions being legalized due to insider privilege of position.

Emily West

Amherst, MA

"Man plans and God laughs." -- George Hanus

"We've begun to raise daughters more like sons... but few have the courage to raise our sons more like our daughters." -- Gloria Steinem

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emma hartman — Jun 18, 2026
Subject: S7-2026-15 Comment From: emma hartman Affiliation: Jun. 18, 2026 Report quarterly AT THE LEAST. I would prefer Monthly!!
Emma Hartman

Emma Morreale — Jun 18, 2026
Subject: S7-2026-15 From: Emma Morreale Affiliation: Jun. 18, 2026 There is a reason this was put into law in the first place. Not a single one of the people this law affects has any reason to be upset about it and if they are, it's because they're trying to hide something and they should be watched closer. We don't need more Enron crap, especially at this point in our history. We're already the laughing stock of the world thanks to Trump's clearly degenerating brain.

Thank you for your time,
Rev. Emma Morreale

Emma Patune — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emma Patune Affiliation: Jun. 18, 2026 Stop this blatant corporate loophole to hide taxable profits. Stop These Goblins.

Emmanuel Kandilas — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Emmanuel Kandilas Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
In the Information Age there is nothing more vital than providing free and equal access to information for all investors. We should be striving to offer more data, more frequently, not less. Semi annual reports will do nothing more than obfuscate signals and cause undue volatility while benefiting the privileged few.
the SEC has really fallen. Your duty is to the people...

Emmy Howard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Emmy Howard Affiliation: Jun. 18, 2026 I believe that quarterly reporting is extremely important to maintain transparency. This should not change!

Empress Dawn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Empress Dawn Affiliation: Jun. 18, 2026 I dont even have stocks. But this is ridiculous. A blind person could see how this rips off the common people while once again giving already priviledged people help to get ahead. Absolutely do not allow this. Its not just bad for the under 50% people but our country in general.

Emy Tafelski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Emy Tafelski Affiliation: Jun. 18, 2026 Dr. Emy Tafelski, psychotherapist, St. Petersburg FL.

Quarterly reporting is vital for investors to make good decisions regarding their finances. Transparency helps us know what is happening with our money. My grandfather set his children and grandchildren up for success and it is important to me that his legacy carry me through my life thoughfully amd with care and provides a good retirement. I can only do this if I know what is happening with the companies I invest in.

In conclusion please continue quarterly published reporting.

Dr. Emy Tafelski, LMFT (MT3066)
Founder, Me-Therapy
Integrative Soul Coach
Author, Always Worthy
St. Petersburg, FL

727-735-1257

me-therapy.com

Eric Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Anderson Affiliation: Jun. 18, 2026 Eric Anderson retired and US Citizen. As a person on a fixed income I am appalled at the stories I am hearing of fraud and abuse. I believe oversight that is actually done in a timely fashion would help curb some of that and help protect the average American.

Eric Bennett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Bennett Affiliation: Jun. 18, 2026 Do not ket this sbuse occurr. We need to maintain checks as nd balances in the system to operate fairly and free of manipulation and abuse.

Thank you,

Eric Bennett
President
Erock Associates, llc
530-460-1848
Cell 510-219-3614
www.Erockllc.com

Eric Blau — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Blau Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my Galaxy

Eric Crown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Crown Affiliation: Jun. 18, 2026 My name is Eric Crown and I work in the health sciences. It is vital that investors are given access to quarterly reports so that they can keep track of trends impacting the companies in which we have invested our hard earned monies. It’s absolutely a travesty that anyone would even suggest that consumers should have less and not more visibility into how these companies are performing.

Eric Gabriel Lehman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Gabriel Lehman Affiliation: Jun. 18, 2026 Keep quarterly reports!

Eric Markham — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Eric Markham Affiliation: Jun. 18, 2026 Keep the reportings quarterly. My name is Eric and I am a custodian in Wisconsin. What little in savings I have been able to accrue I deserve to be able to have full transparency in how the markets are handling them. Retirement is becoming less and less secure of an outcome and keeping the reportings quarterly is one of the few ways to bolster the return on my investments.

Eric Peterschmidt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Peterschmidt Affiliation: Jun. 18, 2026 Eric Peterschmidt, retired fortune 50 company employee, and tech start up entrepreneur. Do not change the reporting frequency. I have seen from the inside what companies will do for purely financial reasons, and at times it is not at all in the best interest of their shareholders and employees. Please please please keep the reporting quarterly.

Sent from my iPhone

Eric Pratley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Eric Pratley Affiliation: Jun. 18, 2026 The SEC works for us not the institutional investors, corporations and wealthy individuals. It is in the public interest to maintain quarterly reporting.

Get Outlook for iOS

ERIC TANKEL — Jun 18, 2026
Subject: Comment on S7-2026-15 From: ERIC TANKEL Affiliation: Jun. 18, 2026 Please don’t lessen transparency. This is not good for most Americans.

Eric Tankel

Sent from my iPhone

Eric Timm — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Eric Timm Affiliation: Jun. 18, 2026 Keep the quarterly corporate reporting requirement in place. Visibility to publicly held companies quarterly performance is critical for investors to make informed investment decisions. Eric Timm Compliance Manager, Peoria, Illinois

Sent from my iPhone

Erica Pearson — Jun 18, 2026

Subject: S7-2026-15 Comment From: Erica Pearson Affiliation: Jun. 18, 2026 Erica Pearson, self employed, personal investor--without the information provided by quarterly reporting, small investors will be less likely to invest, as they are at most risk of losses. Taking away quarterly reporting weakens trust in the market. Investors deserve to know the status of their investments quarterly.

Erich Ackermann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Erich Ackermann Affiliation: Jun. 18, 2026 Please! Let’s not go back to the days of Enron!!! Watch after the US citizens and not the money monsters!

Sent from my iPhone

Erich Spoonhour — Jun 18, 2026
Subject: S7-2026-15 Comment From: Erich Spoonhour Affiliation: Jun. 18, 2026 I am a fiduciary advisor and this proposal to switch from quarterly reporting to semi-annual will be devastating to everyday Americans who are just trying to make it to retirement. Corporate America needs MORE guardrails, not less. Corporate America needs MORE transparency, not less. Corporate America needs MORE accountability, not less. Ultimately, publicly traded companies are held accountable by their shareholders but if you reduce the transparency into earnings you strip the shareholder’s ability to hold companies accountable. Should this happen, you will erode faith in the free markets. Vote AGAINST this!

Erich Spoonhour

Ericka King — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ericka King Affiliation: Jun. 18, 2026 My name is Ericka and my husband and I are both in the mid-career phase. We are very careful with our finances and deserve to be informed of how our investments are performing. I'm greatly concerned that removing quarterly reporting is even up for discussion - KEEP IT QUARTERLY

Sincerely,

Honest and hardworking American that's doing her best

Erik — Jun 18, 2026
Subject: S7-2026-15 From: Erik Affiliation: Jun. 18, 2026 Do not change the quarterly reporting requirements! Quarterly reporting exists for a reason: to incentivize integrity in corporate behavior towards investors. Americans will know who to blame if we stop quarterly reporting and investors suffer catastrophic financial losses as a result of more lax reporting standards.

Erik Kingston, PCED
Western Rural Development Center
Boise, ID 83712

Erik DiMarco — Jun 18, 2026
Subject: S7-2026-15 Comment From: Erik DiMarco Affiliation: Jun. 18, 2026 Keep reports quartly

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Erik Glitman — Jun 18, 2026
Subject: File No. S7-2026-15 From: Erik Glitman I am an investor and market researcher. Quarterly reports from public companies provide vital insights into company performance and help me make informed investment decisions. In fast changing markets, half yearly reporting leaves investors blind to market shifts and give insiders unfair advantage. Too much can happen in six months. Keep quarterly reports mandatory.

Erika — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Erika Affiliation: Jun. 18, 2026 We, the American people, are already struggling to survive with higher prices on our everyday needs. To put in place a procedure that's already been proven to lower our savings is sabotaging our future.

Erika Walters-Engemann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Erika Walters-Engemann Affiliation: Jun. 18, 2026 Quarterly reports reduce obfuscation and improve clarity around a listed company's financial situation. Without it we investors are doomed to wait when we shouldn't. Quarterly reporting is not a heavy lift as the companies already have the reporting systems in place. Please wake up and see the light.

Regards -
Erika Walters-Engemann
4175 Todd Str
Sherrills Ford, NC 28675
+19084513429
Sent from my iPhone

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erin curtis — Jun 18, 2026
Subject: S7-2026-15 Comment From: erin curtis Affiliation: Jun. 18, 2026 Keep the quarty reporting! I'm Erin and retired. My life savings is important. My life and liv
elyhood are on the line.

Erin Denise Curtis

Erin Normile — Jun 18, 2026
Subject: S7-2026-15 Comment From: Erin Normile Affiliation: Jun. 18, 2026 Keep quarterly reportng!!

Erin Normile

Erin Wallace — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Erin Wallace Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:Lack of transparency is not going to help. You are pushing the American people to divest in everything.

Ernest Seibert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ernest Seibert Affiliation: Jun. 18, 2026 Please tell me what's so difficult about a quarterly report !??!
THEN tell me what's so difficult with a -MONTHLY- report?!!?!
All that is required for both reports is about an additional dozen key strokes and two minutes to UPDATE IT ALL !!
MAKE IT A LEVEL PLAYING FIELD !!!
Please don't let this happen !!!
As a retired "seasoned citizen " with limited resources and access to accurate and timely information, just HOW am I to make financial decisions and choices based on 6 MONTH OLD INFORMATION ??!!??
YOU DONT !!! NEITHER WILL I !!!!

Sent from my iPhone

Ernestine Dean — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ernestine Dean Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
quarterly disclosures help to make informed decisions, and the SEC shouldn't take vital information away. It would cause great harm to retail investors, while providing an unfair advantage to commercial investors.

Ernesto Ojeda — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ernesto Ojeda Affiliation: Jun. 18, 2026 No

Sent from my iPhone

Estelle Wenson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Estelle Wenson Affiliation: Jun. 18, 2026 Quarterly reporting is very important to my family. We are retired & make decisions on our holdings based on these reports. We can't wait 6 months to do that. We speak with our broker quarterly & decide what to buy & sell. If we have extra funds in a quarter, we invest & if we know a major event is coming up we sell. Six months is a ridiculous amount of time to wait for someone in my circumstances. Please do not change the system. Alan Wenson Bridgewater, MA

Sent from my iPhone

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esther reyes — Jun 18, 2026
Subject: S7-2026-15 From: esther reyes Affiliation: Jun. 18, 2026 I'm Esther Reyes, a retired educator from Oklahoma. I insist that the quarterly reporting be kept in place to assure that CFOs and CEOs are held legally liable for incorrect reporting. The K-8 method allows cheaters to get away with malfeasance leaving investors at a loss while they enrich themselves. "Enron" should be the only term noted to keep the quarterly report in place. Actually, two month reporting would make me feel more secure.

Eugen Oehler — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Eugen Oehler Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am a German investor who, among other things, trades US stocks. The trust I once had in the American financial market years ago is dwindling more and more. Increasingly, information is being withheld from retail investors, making the market ever more opaque for them. Measures like these continue to erode my confidence—if this trend persists, I will no longer purchase American stocks.

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eva linda — Jun 18, 2026
Subject: S7-2026-15 From: eva linda Affiliation: Jun. 18, 2026 Quarterly reporting is necessary but is not being monitored well enough. Continue with the quarterly reporting with audits on it quarterly. Those imprisoned because of wrongs against the country
against its citizenry need to stay where they are because they need to learn the lesson and letting them out early will only teach them that they can get away with whatever. Are you kidding me? No to early release when the lesson has not been learned and they
continue in the pockets of their subordinates who should be where they are.

Yahoo Mail: Search, Organize, Conquer

Evan Gregg — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Evan Gregg Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Reducing the current frequency of quarterly corporate reporting for publicly traded companies has a strong negative impact on retail investors at a time where they are already massively disadvantaged. Why implement this change at all? It has zero logical argument other than to increase insiders' and institutions' edge in our current markets. My vote will always be for INCREASED transparency in our markets, NOT reduced.

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evan kallan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: evan kallan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

As an individual investor, I believe it is vitally important to maintain quarterly reporting. Responsible corporations generate metrics internally & must continue to make them public. Trending info is critical to decision-making; to shield this information from individual investors would put them at a significant disadvantage.
Do better, SEC.

Evelyn Haley — Jun 18, 2026
Subject: comment From: Evelyn Haley Affiliation: Jun. 18, 2026 Quarterly reporting is essential for informed decision making about investments. It is especially important for those of us who are retired, living on limited income and depending on long term investments to supplement our resources.

Evelyn Haley

Everett Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Everett Miller Affiliation: Jun. 18, 2026 I urge you to keep quarterly reports it is invaluable for investors to have a level playing field. Open public disclosures every quarter keeps open playing field for investors

Everett Miller

Sent from my iPad

Ezana Berhanu — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ezana Berhanu Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The proposed rule would not benefit my investment portfolio as quarterly information on the companies I invest in directly effect my retirement plans and Roth IRA.

F Brayshaw — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: F Brayshaw Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Such a proposed move would be dangerous and opaque for investors. They are looking for monetary investment in their company, they need to show investors that they deserve the money.

Fabian Glazer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fabian Glazer Affiliation: Jun. 18, 2026 CORRUPTION AT ITS FINEST FABIAN CONCERNED US CITIZEN STOP CORPORATIONS FROM CONTROLLING OUR DEMOCRACY

Fabiana Perdomo — Jun 18, 2026
Subject: S7-2026-15 From: Fabiana Perdomo Affiliation: Jun. 18, 2026 Reporting needs to be quarterly to keep accountability in place. Less
frequent reporting means less accountability. A lot can happen financially in 6 months

Fabiana Perdomo-Vera
BSN, RN, CCM

FamilyAOL — Jun 18, 2026
Subject: S7-2026-15 Comment From: FamilyAOL Affiliation: Jun. 18, 2026 We are heavily in the stock market and depend on quarterly reports to re-evaluate our investments. Don't change this information!!!

Best Regards,
Vivian Stock-Hendel
818-621-6575

Please excuse typos or brevity, sent from my iPhone

Faye L. Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Faye L. Davis Affiliation: Jun. 18, 2026 We need more accountability not less!

Faye

Faye White-Willinger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Faye White-Willinger Affiliation: Jun. 18, 2026 Faye White-Willinger Registered Nurse

I must keep full records on every person I work with, every time I interact with them.

Someone who is working with and is responsible for my hard earned money needs to account for and is responsible to me. I need to know what is happening to it so that I can make better decisions. Quarterly reporting is minimal. It cannot be biannual or annual.

I balance my checkbook at least monthly. Every three months minimal for accounting. They are making a lot of money off my investments, they need to show what is happening with these investments.

Federico F Dalagan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Federico F Dalagan Affiliation: Jun. 18, 2026 What if I made a $259 investment to penny stock then after 6 months this company is reported bankrupt, how can I get my $250 investment?

Fernand Michaud — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Fernand Michaud Affiliation: Jun. 18, 2026 Keep it at quarterly reporting so people can stay informed.
J. Michaud , retired, SC.

Sent from my iPhone

Fieldofview Photography — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fieldofview Photography Affiliation: Jun. 18, 2026 If businesses don't have anything to hide, why change the rule? Keep the quarterly reporting schedule.

File Number S7-2026-15 — Jun 18, 2026
Subject: File No. S7-2026-15 From: File Number S7-2026-15 This a set up. The rule is 279 pages long and most of the public would not understand it if they read it. Please explain why a change is needed. Why would the commission make it easier to hide corruption ? Pass this and we all know you have been bought.

Flip Chavez — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Flip Chavez Affiliation: Jun. 18, 2026 Quarterly reporting keeps markets fair by giving investors timely access to critical information. Switching to semi-annual disclosures would create blind spot that benefits insiders at the expense of ordinary Americans. The current cadence should be preserved. My name is Felipe Chavez, Marketing Manager, Atlanta, GA.

Florence Namiotka — Jun 18, 2026
Subject: S7-2026-15 Comment From: Florence Namiotka Affiliation: Jun. 18, 2026 Quarterly filings are minimal regulation. We don't need any more guardrails removed from big business practices.

Floyd Pope — Jun 18, 2026
Subject: S7-2026-15 Comment From: Floyd Pope Affiliation: Jun. 18, 2026 Keep things are they are. It’s working well.
Don’t try to give something that isn’t broken.

Sent from my iPhone

Fonda Hancock — Jun 18, 2026
Subject: S7-2026-15 From: Fonda Hancock Affiliation: Jun. 18, 2026 WE need quarterly reporting to stay informed.

Forrest Scroggin — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Forrest Scroggin Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am firmly opposed to the proposed rule S7-2026-15
Bi-annual disclosures are not frequent enough for me make informed decisions as a retail investor.
As it currently stands (quarterly) I am already hesitant to participate in trading public company's stock due to lack of available information.
In my opinion, disclosures should be mandatory to provide monthly.
Thank you,

Fran Milam — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fran Milam Affiliation: Jun. 18, 2026 It’s accountability something this administration knows nothing about.

Sent from my iPhone

Fran Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fran Thomas Affiliation: Jun. 18, 2026 Fran Thomas ,retired but took long time to save for it! My Investments will suffer if you pass this bill! Please vot it down!

Frances Egler — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Frances Egler Affiliation: Jun. 18, 2026 Quarterly reporting and other current public disclosure policies are necessary to keep investors informed and businesses responsible and in check. Please do not change this policy. I can't afford to lose 1/3 of my savings due to a proposed rule change.

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Frances Egler
frances@egler.com
Mobile: 412-915-6197

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francesca hulin — Jun 18, 2026

Subject: S7-2026-15 From: francesca hulin Affiliation: Jun. 18, 2026 Prevent potential fraud; maintain quarterly reporting for the safety of the public.

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Francesco Priamo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Francesco Priamo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission proposed rule would blindfold retail investors. Quarterly disclosures help you make informed decisions, and the SEC shouldn't take vital information away from us

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Francine Antoinette-Sterle — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Francine Antoinette-Sterle Affiliation: Jun. 18, 2026 No reason to go back.

Francine Antoinette-Sterle

Francine Moore — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Francine Moore Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Arguing against the idea that the SEC's actions could blind everyday investors and reduce transparency involves addressing several key points. Here's a structured approach to your argument:
1. Importance of Transparency in Markets
- **Informed Decision-Making**: Transparency allows investors to make informed decisions based on accurate and timely information. Without it, everyday investors are at a disadvantage compared to institutional investors who may have access to better resources and analysis.
- **Market Integrity**: Transparency fosters trust in the financial markets. When investors believe that they have access to all necessary information, they are more likely to participate, which enhances market liquidity and stability.
2. Potential Consequences of Reduced Transparency
- **Increased Volatility**: Lack of information can lead to irrational market reactions, potentially increasing volatility. Investors may panic or make poor choices based on incomplete data, leading to erratic market behavior.
- **Fraud and Manipulation**: A decrease in transparency can create opportunities for fraud and market manipulation. Without oversight, unscrupulous actors may take advantage of uninformed investors, leading to significant financial losses.
3. Impact on Everyday Investors
- **Limited Access to Information**: Everyday investors often rely on public disclosures to understand the companies they invest in. A lack of transparency could create an environment where only a select few benefit.

- **Widening the Knowledge Gap**: If transparency decreases, the gap between informed and uninformed investors will widen, making it increasingly difficult for everyday investors to compete in the market.
4. The Role of the SEC
- **Regulatory Oversight**: The SEC's primary purpose is to protect investors and maintain fair, orderly, and efficient markets. A shift towards less transparency contradicts this mission.
- **Historical Precedents**: Past economic crises have shown that lack of transparency can lead to market failures. The SEC was established in response to the 1929 stock market crash, highlighting the need for regulatory oversight.
5. Alternative Solutions
- **Enhancing Transparency Rather Than Reducing It**: Instead of limiting transparency, the SEC could focus on improving access to information, such as simplifying disclosures or using technology to make data more accessible.
- **Investor Education**: Encouraging investor education programs can empower everyday investors to understand the market better and make informed decisions.
The argument against reducing transparency emphasizes the necessity of informed decision-making, market integrity, and protecting everyday investors. A lack of transparency could lead to increased volatility, fraud, and a widening knowledge gap, ultimately undermining the SEC's mission. Absolutely NOT!!!!

Francis Seidel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Francis Seidel Affiliation: Jun. 18, 2026 This move is exactly the opposite of what should be happening. With modern information technology, filing could easily be monthly and yet the SEC is going in the opposite direction. Keep quarterly filing or make it even more transparent with monthly filing!

Francisco Cuevas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Francisco Cuevas Affiliation: Jun. 18, 2026 Cyber crime happens instantly why allow organized cyber the advantage of time.Americans needs and deserves that government by the people for the people work for them.

Frank Beltran — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Frank Beltran Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
There's already too much corruption and secrecy going on in the world. Let's make it fair for everyone. Thanks.

Frank Crosby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Frank Crosby Affiliation: Jun. 18, 2026 Business events move quickly. Reliable information allows making informed decisions and prevents panic. If it is too difficult for a publicly business to submit quarterly filings they should be delisted.

Frank J Peranio — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Frank J Peranio Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: The proposal will negatively affect investors. I reject this proposal.

FRANK MAGANA — Jun 18, 2026
Subject: Comment on S7-2026-15 From: FRANK MAGANA Affiliation: Jun. 18, 2026 Frank Magaña, retired, Utah. The move from quarterly reporting is of no benefit to investors. Having quarterly reporting provides more accountability to companies and prevents the hiding of issues affecting my investments.

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Frank PATTERSON — Jun 18, 2026
Subject: S7-2026-15 Comment From: Frank PATTERSON Affiliation: Jun. 18, 2026 The system is rife for manipulation even with a quarterly reporting schedule. Have we learned nothing from the past -Enron, Healthsouth? Relaxing reporting requirements coming out of the most corrupt administration is a horrible idea. Insiders do not need this change to continue stealing!

Sent from my iPad

Fred Bohle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Bohle Affiliation: Jun. 18, 2026 Frequent reporting has been a mainstay of public trust. Going to 6 month
reporting will result in unpleasant surprises when the report does come
out.

Fred Bohle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Bohle Affiliation: Jun. 18, 2026 Frequent reporting has been the foundation of public confidence when
investing. Long delays like this make it harder to see fraud when it
happens. The savings will be miniscule for companies, but the cost will
be high for investors.

Fred Bohle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Bohle Affiliation: Jun. 18, 2026 Frequent reporting has been the foundation of public confidence when investing. Long delays like this make it harder to see fraud when it happens. The savings will be miniscule for companies, but the cost will be high for investors.

Fred Feld — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Feld Affiliation: Jun. 18, 2026 As the pace of the world goes faster, we should get this information as fast as possible, not as slow as possible. SIX months is too long. Dr. Fred Stewart Feld

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Fred Miclon — Jun 18, 2026
Subject: S7-2026-15 From: Fred Miclon Affiliation: Jun. 18, 2026 We must keep quarterly reports!!

Fred Miclon, USMC Veteran/USAF Retired
Tucson, Arizona

860-906-8027

Fred Sopron — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Sopron Affiliation: Jun. 18, 2026 Keep the quarterly report

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Fred Speier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Fred Speier Affiliation: Jun. 18, 2026 Don’t take away from the public this important information guidance of reducing public release of quarterly reports on businesses financial statements and reports of financial wellbeing.

Sent from my iPhone

Frederica Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Frederica Hall Affiliation: Jun. 18, 2026 Corruption sanctioned by this corrupt administration

May all beings be Peaceful & Joyful
Frederica Hall

fredericahallarts.com
fredericahallarts@gmail.com

Frederick Klein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Frederick Klein Affiliation: Jun. 18, 2026 Keep it the way it is, no change to quarterly reports. Fred Klein

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G firstmate — Jun 18, 2026
Subject: S7-2026-15 From: G firstmate Affiliation: Jun. 18, 2026 Hole CEOs accountable at least 4 times a year

Sent from my iPhone

G Krause — Jun 18, 2026
Subject: S7-2026-15 Comment From: G Krause Affiliation: Jun. 18, 2026 I'm Glenetta Krause, a teacher in Cincinnati. I know that our State Teacher Retirement System has taken some hits in the ups and downs of the stock market and that our retirees suffered because of some poor investments in the past. That would only be made worse if quarterly reports came out just twice a year.

Investors need access to as much information as possible and we know with today's technology the information is readily available. If any change is to be made, I'd say make these reports monthly so consumer/investors like me have access to the most accurate information. Moving the reporting schedule to once every 6 months serves only the corporate interests --and that's never good for people like me (see Enron, bank bailouts, Elon Musk et. al.)

G Odom — Jun 18, 2026
Subject: S7-2026-15 From: G Odom Affiliation: Jun. 18, 2026 This is a curtain to hide scetchy and out right illegal behavior while sabotaging growing business and you know it. Correct it, you are obligated to correct bad ideas from spreading.

G. Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: G. Davis Affiliation: Jun. 18, 2026 Reducing the window of transparency is not a benefit to anyone except those hoping to hide
something. We need the knowledge to make wise decisions on investments and Quarterly reporting responsibility should remain. Financial information is key to strong management.

Grady Davis, Corporate Program Manager, retired

Gabby Barrera — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gabby Barrera Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: This is incomprehensible and only gives the benefit of no

transparency to the insiders and institutional investors, not to us the retail investors. this must be stopped at once.

Gabriel Araiza — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Araiza Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I do not agree with taking away quarterly disclosures. More transparency is important not less.

Gabriel D — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gabriel D Affiliation: Jun. 18, 2026 What the ****! Do not change the
quarterly reporting, you lazy scheming mother ****ers!

Gabrielle Salomone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gabrielle Salomone Affiliation: Jun. 18, 2026 My name is Gabrielle Salomone, I am a licensed clinical social worker. As a clinical director for an outpatient therapy practice I look at numbers for staff monthly to make sure people are meeting the minimum requirements. I don't think it's too much to ask that the SEC continues to report quarterly for us to know what the **** is going on in companies we are invested in. I have worked very hard for the money that I have invested the only way we will potentially be able to one day, maybe retire in this country. Stop letting companies and corporations get away with lying and stealing from the American people. Keep them accountable.

Sent from my iPhone

Gabrielle Stollsteimer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gabrielle Stollsteimer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Silence is lies. We all need honesty. For our future the planet animals and humans
Greed kills destroys and how will you fix it when its too late? When damage is done?
Greed and silence and dishonest undisclosed as im sure you know is just evil.

Gail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gail Affiliation: Jun. 18, 2026 Keep requiring companies to file quarterly. I know the dangers of letting large companies file semi annually. Think ENRON! If it had only to file twice a year it would have been 50 times worse in its collapse. Don't foster corruption!

Gail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gail Affiliation: Jun. 18, 2026 Stay quarterly! As a retired teacher, I watch investments carefully. There is too much crap going on in our government to try this

stunt now.

Sent from my iPhone. Gail A Blohowiak
  (920) 360-6235
Author and Playwright
Also writing under the pen names of
Betts Arney
Anne Buntin

GailBuntin.com

Gail Benedict — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gail Benedict Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!! I'm a retired teacher living off my pension and interest from my stick portfolio. Do NOT let the CEOs more opportunities to defraud small investors like myself.

Gail Benedict

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gail blodgett — Jun 18, 2026
Subject: S7-2026-15 From: gail blodgett Affiliation: Jun. 18, 2026 Do what's right, accountability!!

Gail Brahier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gail Brahier Affiliation: Jun. 18, 2026 If businesses want individual investments, then KEEP their Reports Quarterly. No One can expect a business to hide results for 6 months. This is Un-American. Thank you.

Gail Edwards — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gail Edwards Affiliation: Jun. 18, 2026 Never allow this change. Too much corruption now. Can’t let this happen to people again. No reason to change this.

Gail Higgins — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gail Higgins Affiliation: Jun. 18, 2026 Keep it the way it is. We don’t be need to go back to the 50🇺🇸

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gail mangus — Jun 18, 2026
Subject: S7-2026-15 Comment From: gail mangus Affiliation: Jun. 18, 2026 Keep it, what are they afraid of showing us

Gail Mangus
ga.mangus@gmail.com
757-615-3043 cell

Gail Regan — Jun 18, 2026
Subject: File No. S7-2026-15 From: Gail Regan Keep companies in check with 1/4 - Quarterly Reviews! Congress and the Supreme Court have given companies more rights to hide wealth and profits than American citizens. Do the right thing! Make corporations accountable.

Galen Work — Jun 18, 2026
Subject: S7-2026-15 Comment From: Galen Work Affiliation: Jun. 18, 2026 We need more accountability, not less, within the business sector. Claiming too great a cost is an easy excuse in a capitalistic society, but it cannot dissuade the necessity for responsible management and corporate oversight. Our history is littered with accounts of shadowy management practices going undetected until they have done damage to investors and the public at large. Quarterly reporting needs to remain.

Galen Work

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gar kar — Jun 18, 2026
Subject: S7-2026-15 Comment From: gar kar Affiliation: Jun. 18, 2026 Keep It Quarterly.

Garland Hopkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Garland Hopkins Affiliation: Jun. 18, 2026 Keep it in place

Yahoo Mail: Search, Organize, Conquer

Garnett Ladd Director of Sales, Wesco — Jun 18, 2026
Subject: File No. S7-2026-15 From: Garnett Ladd I have been an investor for many years now, and I research the companies that I want to put my hard earned money into. At a baseline, moving from quarterly reporting to semi annual reduces the amount of information we have to be able to make the most informed investing decisions. On a business level, we use these filings to make decisions on strength and creditworthiness for credit terms to be established, and to help make more calculated assessments on how we can best support our customers . I think this is a terrible idea, and will result in more risk to individual retail investors who rely on these funds to grow their personal wealth.

Gary Agardy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Agardy Affiliation: Jun. 18, 2026 Quarter reporting is a must or investors will be their money elsewhere

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Gary Chamberlain — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Chamberlain Affiliation: Jun. 18, 2026 No way! Investors need full transparency. This proposal could destroy our economy and everyone's retirement planning. Sharon Chamberlain , American citizen.

Gary Clontz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Clontz Affiliation: Jun. 18, 2026 Companies need to be accountable to those who invest them. That can't happen unless the process is transparent. Retain quarterly reporting.

Gary Coryer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Coryer Affiliation: Jun. 18, 2026 If anything the reporting should be more often, not less. Once or twice a month. Even the quarterly reports are too infrequent.

Gary Diemer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Diemer Affiliation: Jun. 18, 2026 Essential for retail investor to keep in touch what’s going on. Going to every six months only benefits the insiders and high dollar investors who will get information that public will not

Sent from my iPhone

Gary Dilley — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gary Dilley Affiliation: Jun. 18, 2026 Keep it Quarterly. I worked for years at low paying jobs but always saved and invested. Now my frugal lifestyle has resulted in me having a better life. I need more information on investments not less. The American investor deserves to be protected by the government that is supposed to serve the people not make it harder for the people.
Gary Dilley
Retired person

Sent from my iPhone

Gary Eldridge — Jun 18, 2026

Subject: S7-2026-15 Comment From: Gary Eldridge Affiliation: Jun. 18, 2026 Stop the wealthy from cashing out before the public knows of stock drops. That's just insider trading.
Don't the wealthy have enough?
Don't change the quarterly reports.

Gary Hemmer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Hemmer Affiliation: Jun. 18, 2026 there is no reason to stop quarterly reporting unless, the SEC is now
plotting against good citizens!

Gary Herndon — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gary Herndon Affiliation: Jun. 18, 2026 We want to keep reporting as it is now. Why give opportunity for fraud? And we want to keep the value of our savings. By Gary and Rose Herndon both retired Yakima, Wa.

Sent from my iPad

Gary La Prell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gary La Prell Affiliation: Jun. 18, 2026 It’s important for retirees who live on their investments to be aware of changes in their financial situation as quickly as possible. In order to make changes to their portfolio.

Sent from my iPhone

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gary lingle — Jun 18, 2026
Subject: S7-2026-15 Comment From: gary lingle Affiliation: Jun. 18, 2026 I'm a 69 year old retired CPA. This rule change would make public corporations less accountable to their shareholders and make it easier for insiders to trade in company shares without outside shareholders being for quite some time. Therefore I am opposed to this rule change.

Gary Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Peterson Affiliation: Jun. 18, 2026 Keep things as they are now.

Gary Read — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Read Affiliation: Jun. 18, 2026 Keep quarterly reports!

Gary Tricker — Jun 18, 2026

Subject: S7-2026-15 Comment From: Gary Tricker Affiliation: Jun. 18, 2026 I want to keep the reports on a quarterly schedule. My retirement funds are tied to stocks and I follow the company reports and make decisions based on them.

Gary Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gary Williams Affiliation: Jun. 18, 2026 Tell the SEC NO.

Gaye Baxter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gaye Baxter Affiliation: Jun. 18, 2026 We , want quarterly reports to keep us informed in a timely manner of how our hard earned money is doing and being protected. Not squandered, not stolen and not misappropriated.

Gayle Ferris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gayle Ferris Affiliation: Jun. 18, 2026 As a former Financial Advisor I see nothing good that can come out of reporting every 6months. Quarterly accountability to your shareholders and the public is paramount now and going forward.
Do not allow semi annual financial reporting.

Gayle Ferris
217 Hillary Road
Savannah,GA 31410

Cell 770-310-7878

Gayle Paben — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gayle Paben Affiliation: Jun. 18, 2026 This sounds like a terrible idea…please reconsider

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Gayle Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gayle Smith Affiliation: Jun. 18, 2026 Keep things as they are. It appears this change would only benefit insiders. Just not a good idea.

Genevieve Terrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Genevieve Terrell Affiliation: Jun. 18, 2026 No way

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Geoff Coe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Geoff Coe Affiliation: Jun. 18, 2026 As a retired person, I count on my investment holders to have accurate, up-to-date results on the performance of my holdings. As a former employee of a Fortune 500 company and member of a team responsible for corporate communications, I know how our investors looked forward to seeing our reports, and how providing them accurate and responsible information built trust between the Company and its investors. Such trust helped to insure continued investing, even when the inevitable downturns occurred.

Our bottom line demonstrated that it was worth every minute of the time we spent compiling this information. Reducing this requirement to twice yearly would be false economy. History shows that reporting builds accountability and confidence in companies and the economy. In the current environment, we need (if anything) more of that, not less!

Geoff Coe
Retiree
Former Corporate Communications, Sun Microsystems/Washington Post

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Geoff Green — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Geoff Green Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Think about why the quartly reporting requirement was set.
Yes changing to a longer term between reporting will become a way to hide fraudulent actions.
I propose making it monthly. AI can reduce the cost of reporting.

George Dambrosio — Jun 18, 2026
Subject: S7-2026-15 Comment From: George Dambrosio Affiliation: Jun. 18, 2026 Doesn't matter their reasoning. The answer is NO!. Quarterly reporting keeps everything above board, less time for those corporations to maneuver scams and schemes.

Yahoo Mail: Search, Organize, Conquer

George Lamby — Jun 18, 2026
Subject: S7-2026-15 From: George Lamby Affiliation: Jun. 18, 2026 Quarterly reporting keeps the executives on their guard & assures investors that their investment is safe during their retirement. My father lost his retirement funds after Beggs & Cobbs declared Bankruptcy & moved the business to another state.

George Martin — Jun 18, 2026
Subject: S7-2026-15 Comment: From: George Martin Affiliation: Jun. 18, 2026 Why ? Can they not steal enough with the present rules.

George Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: George Miller Affiliation: Jun. 18, 2026 Do not change the current reporting schedule requirements, unless it's to make them more frequent and transparent.

George Pichler — Jun 18, 2026
Subject: S7-2026-15 Comment From: George Pichler Affiliation: Jun. 18, 2026 Every rule the SEC has put into place is because businesses cannot help themselves but to cheat. -George P. MBA

George Stobie — Jun 18, 2026
Subject: S7-2026-15 Comment From: George Stobie Affiliation: Jun. 18, 2026 Keep transparency. Managing Principal. Art of the Possible. George Stobie

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Georgi HudsonSmith — Jun 18, 2026
Subject: S7-2026-15 From: Georgi HudsonSmith Affiliation: Jun. 18, 2026 It is sound business strategy to maintain quarterly reporting for the sake of accountability and transparency. We the people deserve to know what corporate executives are doing to our environment.

Kindly,
Dr. Georgianne Smith

Georgia Duker — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Georgia Duker Affiliation: Jun. 18, 2026 Accurate and timely information enhancers investor decision making. Please continue to mandate quarterly reporting.
Georgia Duker, retired Professor, University of Pittsburgh School of Medicine.

Georgia Eckert — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Georgia Eckert Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: It's Just Really Important!

Georgianne Lakatos — Jun 18, 2026
Subject: S7-2026-15 Comment From: Georgianne Lakatos Affiliation: Jun. 18, 2026 Do the right thing.

Geraldine Beckett — Jun 18, 2026
Subject: S7-2026-15 From: Geraldine Beckett Affiliation: Jun. 18, 2026 This is another corrupt move by the Trump administration. Please protect us and keep this law.

Gerard Huyghe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gerard Huyghe Affiliation: Jun. 18, 2026 Should be monthly less time to hide dirty dealings from common investors

Gerard Huey
Retired machinist

Gerard Tesoro — Jun 18, 2026
Subject: S7-2026-15 From: Gerard Tesoro Affiliation: Jun. 18, 2026 Given the present climate in our country, it would be criminal not to retain the quarterly signatures, establishing a winning example for a lawful deterrent against possible wrongdoing of any kind.
Gerard P. Tesoro (tgpip@aol.com)

Gerry Chizmar — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gerry Chizmar Affiliation: Jun. 18, 2026 I need to know 1/4ly because I’ve all need to make informed decisions don’t change this

Sent from my iPhone

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gerry mcfadden — Jun 18, 2026
Subject: S7-2026-15 Comment From: gerry mcfadden Affiliation: Jun. 18, 2026 As a senior citizen who worked from age, 16-62 when RA made me have to retire, I rely on the money I saved & grew over the years. Now more than ever, with inflation & medicalexpenses, I cannot
afford to be blindsided by a,dark period which could decrease $ I may need to use for nursing care or home repair to be disappearing & find myself living in a hovel or skipping meals or meds because of a move made by the SEC with no regard for my hard work
& "golden" (as in money flowing to health care for myself) years. Keep things tge wayy they are. It has not worked before. Quit trying to repeat the disasters made in our history. Respectfully & with deep concern, Geraldine A McFadden

Yahoo Mail: Search, Organize, Conquer

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gerry mcfadden — Jun 18, 2026
Subject: S7-2026-15 Comment From: gerry mcfadden Affiliation: Jun. 18, 2026 As a senior citizen who worked from age, 16-62 when RA made me have to retire, I rely on the money I saved & grew over the years. Now more than ever, with inflation & medicalexpenses, I cannot
afford to be blindsided by a,dark period which could decrease $ I may need to use for nursing care or home repair to be disappearing & find myself living in a hovel or skipping meals or meds because of a move made by the SEC with no regard for my hard work
& "golden" (as in money flowing to health care for myself) years. Keep things tge wayy they are. It

has not worked before. Quit trying to repeat the disasters made in our history.

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Gerry Nardoza — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gerry Nardoza Affiliation: Jun. 18, 2026 Keep quarterly reports

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Gia Hartman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gia Hartman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The stock market should not become a members-only club for billionaires. Ordinary Americans deserve timely information and a level playing field. Transparency should be expanded, not reduced

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Gilda Landis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gilda Landis Affiliation: Jun. 18, 2026 STOP ADVANCING, PROMOTING, SUPPORTING CRIME AND FRAUD...REPORT QUARTERLY!!!

Gillian Flynn — Jun 18, 2026
Subject: S7-2026-15 From: Gillian Flynn Affiliation: Jun. 18, 2026 Gillian Flynn, retired, Maryland insists that quarterly reports continue. Investors have the right to know how their investments are doing.

Get Outlook for Android

Gillian Tollast — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gillian Tollast Affiliation: Jun. 18, 2026 It's a way to commit more fraud and screw the consumer. Enough is enough. This has to stop!!

Gillian Tollast

Gillie Campbell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gillie Campbell Affiliation: Jun. 18, 2026 Quarterly reporting is essential and under no circumstances should it be dropped. I am 85 and cannot afford the predictable (see 1929) consequences of dropping quarterly reporting.
Gillie Campbell

Gina Craig — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gina Craig Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reporting active needs to be the same playing field for everyone

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Gina Minson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gina Minson Affiliation: Jun. 18, 2026 WTAF?! Who and what do our elected leaders & appointed panels serve? Because it looks like your friends & family are getting rich & you're getting a cut while Americans are getting the shaft. You MFers are despicable!

Gina Wozny — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gina Wozny Affiliation: Jun. 18, 2026 Don't make this change, it takes away from small investors!! So much is already unfair!

Gina Wozny

Ginger Brown — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ginger Brown Affiliation: Jun. 18, 2026 Ginger Brown, Registered Nurse 43 years and still working. Please continue quarterly reporting. If this experiment proved in the 50s that it is
detrimental to the investor, then why do it again? I am held accountable in my profession on 0a daily basis. I feel that quarterly reporting is the least that should be done .

Ginger Farr — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ginger Farr Affiliation: Jun. 18, 2026 Ginger Farr Special Education Teacher Newnan, Georgia I like to get reports quarterly. It gives me information on my investments that help make sound decisions about my portfolio. I do not want to lose up to half of my hard earned money that is in my account just because you want to make it easier on those who have to report. I will be dependent on my 403b account when I retire; I do not need to lose half of what I have saved. That is MY money that I have worked to earn. Quarterly reporting is working just fine; please do not go fixing something that isn’t broken.

Ginger Mele — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ginger Mele Affiliation: Jun. 18, 2026 Could we support some transparency? This president is taking away all of our rights and all of our privileges and you guys are gonna go with it? Don't let retail hide their books for six months. This is ridiculous.

Ginger Redlinger — Jun 18, 2026

Subject: S7-2026-15 Comment From: Ginger Redlinger Affiliation: Jun. 18, 2026 The information provided quarterly is critically important to my next quarters changes. Half yearly information is not useful for my planning and markets move quickly so I must too- planning to HIDE the available information decreases my desire to remain in growing markets and seek other portfolio investments. Let's avoid, not create Black Fridays….

Sent from my iPhone

Ginna Plude — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ginna Plude Affiliation: Jun. 18, 2026 We absolutely must keep the current reporting. Going back to 1955 semi-annual reporting is too little that will likely result in "too late."

The rich and powerful already have too many ways to hide, we cannot afford to give them another.

Ginna Schenk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ginna Schenk Affiliation: Jun. 18, 2026 Please keep reporting at the quarterly timing versus twice yearly. Instead of taking everything away from Americans, please leave as is-as is.

Sent from my iPhone

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ginny herman — Jun 18, 2026
Subject: S7-2026-15 Comment From: ginny herman Affiliation: Jun. 18, 2026 Do not take charge of keeping my assets from me !

Have a great day!

Glen Colton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glen Colton Affiliation: Jun. 18, 2026 This new ruling favors those with "something" to hide.👎🏾🧹

🤗 Another missive from Glen Colton's iPhone

Glenda Schmidt — Jun 18, 2026
Subject: S7-2026-15 From: Glenda Schmidt Affiliation: Jun. 18, 2026 SAVE THE QUARTERLY RULE! DO NOT DROP OR CHANGE IT!!

Glenn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glenn Affiliation: Jun. 18, 2026 No more concealing and theft as in the past.
Quarterly is the minimum.

Glenn Conner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glenn Conner Affiliation: Jun. 18, 2026 I oppose extending the reporting requirement to six months because the longer between reports, the more the opportunity for wrongdoing. I assume this is being done to cut business expenses and thereby increase profits. As an investor, I prefer to pay the price of a little profit to be able look more frequently into my investment's stewardship.

Sent from my iPhone

Glenn Geist — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glenn Geist Affiliation: Jun. 18, 2026 The quarterly reporting is more transparency. Any perceived savings are too minuscule to justify loss of confidence. This will lead to unfavorable perceptions and eventual apathy hence investors will shy away.

Warmest regards,
Glenn Geist

Sent from my iPad

Glenn Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glenn Wilson Affiliation: Jun. 18, 2026 We The People already need all the help we can get in staying up with the insiders, and this rule change will be counterproductive in so many ways. Please don't do it.

Yahoo Mail: Search, Organize, Conquer

Glenn's Adventures — Jun 18, 2026
Subject: S7-2026-15 Comment From: Glenn's Adventures Affiliation: Jun. 18, 2026 To the securus and exchange commission:

The reporting needs to be QUARTERLY. In the interest of shareholders, there is No valid reason to change it.

Regards,

Glenn Nelson

Glenna Adkins — Jun 18, 2026
Subject: S7-2026-15 From: Glenna Adkins Affiliation: Jun. 18, 2026 We need that report g so crimes are not committed and hidden, please keep it going g do not stop the reporting!!

Gloria Garcia — Jun 18, 2026
Subject: S7-2026-15 From: Gloria Garcia Affiliation: Jun. 18, 2026 Continue to report you cannot be trusted. The truth will always set you free.

Gloria Grant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gloria Grant Affiliation: Jun. 18, 2026 As retired civil servants we rely on our investments to earn and plan for our future. We are very active researchers and 6 months would not allow us the ability to know how to manage. KEEP IT QUARTERLY!

Sent from my iPhone

Gloria Rudd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gloria Rudd Affiliation: Jun. 18, 2026 Gloria Rudd I want to know exactly what any bit of money I have is making....do not let this happen...we need a report quarterly at least!!

Gloria Tolliver — Jun 18, 2026
Subject: S7-2026-15 From: Gloria Tolliver Affiliation: Jun. 18, 2026 Keep the quarterly reports keep the accountability in place keep everyone honest with checks and balances.

Yahoo Mail: Search, Organize, Conquer

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gnm5191 — Jun 18, 2026
Subject: S7-2026-15 From: gnm5191 Affiliation: Jun. 18, 2026 To Whom It May Concern At The SEC,

The quarterly requirement was put there for a reason, and as far as I'm concerned, nothing has

changed to warrant relaxing that requirement.

And I notice they are asking for LESS scrutiny, not MORE. Hmm. Why would they be requesting less scrutiny, I wonder? 🤔

Well as far as I'm concerned the answer is NO!

The American people have already been screwed over within an inch of their financial lives, and we are really, really pissed about it!! I believe every sector of finance that affects American citizens and their fiscal welfare should be battened down tight, with every possible regulation and safeguard there is, to keep the people who have dealings with it on the up and up, the straight and narrow!! It seems amazing indeed how easy it is to play fast and loose with other people's money, when you personally have nothing to lose.

I'm still pretty **** steamed about the crash of 2008, and especially the fact that a lot of a-holes not only got bailed out with taxpayer money, but at the same time avoided prison sentences!!! So no, let's not relax any oversight, especially not when it's the foxes guarding the henhouse asking for it!

My name is Marium Johnson, I'm a retired RN of 47 years, and I live outside of Atlanta, GA.

BTW, I recently asked one of the AI "people" to calculate how much money was stolen from me/my wages, from the time Reagan began his destruction of the middle class, and when I retired at the end of 2021. You know, that time when the top 1% moved $50 trillion up away from the middle and working classes and into their own grasping, greedy hands. AI estimated I'd been robbed of approximately half a million dollars in stolen wages, give or take.

So here I am, after 47 years of busting my behind, on Social Security, the cost of living outstripping that and eating away my little savings, which could have been a lot more, had it not been stolen from me by greedy, grasping Scrooges! Thieves! All of them now living high on the hog off of the hard work that I, and so many millions of other Americans did for so many years!

Alright, rant over. My answer is no.

Sincerely,
Marium Johnson

Sent from my Galaxy

God . — Jun 18, 2026
Subject: S7-2026-15 Comment From: God . Affiliation: Jun. 18, 2026 Matthew 19:24 “ It is easier for a camel to go through a needle’s eye, than for a rich man to enter into the kingdom of God.”

Gordon Duprey — Jun 18, 2026
Subject: S7-2026-15 From: Gordon Duprey Affiliation: Jun. 18, 2026 Please keep these reports quarterly

Get Outlook for Android

Grace Donnelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Grace Donnelly Affiliation: Jun. 18, 2026 As an invester quarterly reporting provides the ability to identify a company"s 'trends' over meaningful time spans. Every six month reporting does not provide timely information to investors to consider buying or selling shares .

Grace Donnelly

Grace Donnelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Grace Donnelly Affiliation: Jun. 18, 2026 As an invester quarterly reporting provides the ability to identify a company"s 'trends' over meaningful time spans. Every six month reporting does not provide timelyinformation to investors to consider buying or selling shsres . Grace Donnelly, Retired

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Grace Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Grace Jones Affiliation: Jun. 18, 2026 Keep it QUARTERLY. Better yet, make it monthly.

Grace Jones
sicilygrace@gmail.com

Graham.E.Barton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Graham.E.Barton Affiliation: Jun. 18, 2026 Companies should continue to provide quarterly reporting as it permits the common people who have stock investments

to be informed and made prudent decisions. Do not allow this to go to twice per year as that's just deceptive to the public.

Sent from my iPhone

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granny hough — Jun 18, 2026
Subject: S7-2026-15 Comment From: granny hough Affiliation: Jun. 18, 2026 Carol Hough. Retired teacher
Enough with bending to banks and corporations! Start doing what's best for all of us.and THIS NONSENSE IS NOT !! I rely only meager investments to supplement my lousy meager social security which, in no way, keeps up with inflation. This is just another way for corporations to save money so they can jack up CEO SALARIES.

Get Outlook for Android

Grant Abernethy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Grant Abernethy Affiliation: Jun. 18, 2026 My name is Grant Abernethy, I am the Head of Product for a startup. Moving to semi-annual reviews is a terrible idea and a step in the wrong direction of holding corporations accountable. Allowing them to operate more in the dark only increases the incentives for malicious action to happen on a faster timeline leading to more volatility overall. We need stable growth to drive markets that can weather unpredictable scenarios, not short-term growth that boosts market growth in the short-term allowing only those at the top of the financial food chain to profit.

Greg Cremer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Cremer Affiliation: Jun. 18, 2026 Clearly this policy which was changed in the 50s is in favor of fraudulent companies and against investors. A big HELL no to changing the policy. KEEP IT QUARTERLY!

Greg Cremer

Greg Highberger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Highberger Affiliation: Jun. 18, 2026 I’m in favor of no less than quarterly reporting for businesses.
Greg Highberger Retired
Wellsville Kansas
I want to know how the companies I’ve invested in are doing financially in order to make sound decisions.

Sent from my iPhone

Greg Ledford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Ledford Affiliation: Jun. 18, 2026 It is essential to maintain quarterly financial status reporting by publicly traded companies. Any lengthening of these required reports put investors and customers at greater risk of loss.

Greg Meyers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Meyers Affiliation: Jun. 18, 2026 I'm retired from AT&T management. We need quarterly reporting. You know we do. Thank you for your attention to this matter! Have a nice day. Greg S. Meyers

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Greg Monty — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Monty Affiliation: Jun. 18, 2026 Greg Monty, retired, in this time when there is a huge push to start investing why would you make it harder to educate your self on where to invest, by not seeing the companies info. Unless it is to wipe out small investors. The exact same people you are trying to influence to start investing. If this goes through and passes, the smart money will pull out of the markets. Lets stop doing hypocritical bull **** and actually do somthing that will help even the poor trying to invest.

Sent from my iPhone

Greg Palmer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Greg Palmer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I recently started investing in mutual funds. Now, my understanding is you are supposed to set and forget these funds for long-term investment. However, I would like to see how these funds are doing on at least a quarterly basis. Your new proposed rules would take that away. Information is power, and you are taking away power from investors. That is not right at all.

Greg Peek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Peek Affiliation: Jun. 18, 2026 Greg Peek, retired portfolio owner:
Quarterly reporting protects retail investors. The industry has managed to comply with these requirements for decades.
There is no reason to make this change. The market has proven its ability to properly digest quarterly earnings, and adjust values accordingly.

Living the Dream in God’s Country...

Greg Pratt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Greg Pratt Affiliation: Jun. 18, 2026 Leave reporting the way it is. Don't break what works.

Greg Roe — Jun 18, 2026
Subject: File No. S7-2026-15 From: Greg Roe At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn't debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Right?

Greg Rose — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Greg Rose Affiliation: Jun. 18, 2026 Hello Sir or Madam, My name is William Rose, from Owensboro, KY. I am a retired United Methodist pastor. It concerns me that the SEC is considering semi-annual reporting as opposed to the current quarterly. Transparency is important! Sincerely, William Rose

Greg Rose

Greg Rost — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greg Rost Affiliation: Jun. 18, 2026 Letting public companies report only every 6 months to the general public is condoning insider trading for the insiders.

Greg Tafelski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Greg Tafelski Affiliation: Jun. 18, 2026 Hell 👎 more transparent not less. My retirement is counting on this

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Greg Thoennes — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Greg Thoennes Affiliation: Jun. 18, 2026 Publicly Traded

Companies should be held to a higher standard. Quarterly reporting needs to stay mandatory. If the Companies dont like it, they should go private.

Gregg Dickerson — Jun 18, 2026
Subject: S7-2026-15 From: Gregg Dickerson Affiliation: Jun. 18, 2026 Do not reduce their sentences! Many were hurt by their actions and haven't received any restitution. Why should the perpetrators be shown any mercy?

Sincerely,
Gregg Dickerson, MD

Sent from my iPhone

Gregg or Joan Havens — Jun 18, 2026
Subject: S7-2026-15 From: Gregg or Joan Havens Affiliation: Jun. 18, 2026 I want the SEC to maintain the quarterly reporting requirement. Just because this Administration has decided that Corporate rights are more important than the rights of the American People doesn't mean that "WE THE PEOPLE" can't speak for ourselves.

Gregg Havens, Lt Col USAF (ret). Republican and Never Trumplican

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Gregory Hanson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Gregory Hanson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Businesses must File Quarterly Tax payments so the Numbers are readily available. I believe this Information, as well as Dividends MUST continue to be processed and Published Quarterly! Failure to maintain these practices can only Deter small private investors from Market Participation!

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gregory pearson — Jun 18, 2026
Subject: S7-2026-15 From: gregory pearson Affiliation: Jun. 18, 2026 Why would the SEC change Quarterly reporting to bi annual? Confidence will diminish with stock holders and the general public. If it is working why change it. Only benefit derived will be the CEO . It is not like there is not enough staff support for the CEO to provide the inputs he needs to currently comply with quarterly reporting. Transparency works for ALL. Greg Pearson. Holly Ridge NC. Thanks

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Gregory R. Bersch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gregory R. Bersch Affiliation: Jun. 18, 2026 I've been an financial advisor since 1988. Always representing smaller, middle class clients. This proposed rule is flat out wrong. There is no explanation needed as to why!

Yahoo Mail: Search, Organize, Conquer

Gregory Schnorf — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gregory Schnorf Affiliation: Jun. 18, 2026 Stay quarterly. You know it's the right thing to do

Sent from my iPhone

Gregory Shivers — Jun 18, 2026
Subject: S7-2026-15 From: Gregory Shivers Affiliation: Jun. 18, 2026 Greg Shivers, project manager, New York. Companies need to be held accountable for their decisions. CEOs should 100% be personally reporting their number at least quarterly, more frequently would be even better! How can they not want to know how their business is doing if they are running a honest company.

Sincerely,
Gregory Shivers

Greselda Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Greselda Butler Affiliation: Jun. 18, 2026 Greselda Butler, Medical Affairs Professional:

As someone who invests independently and through an employer, having consistent and transparent access to SEC reporting on a quarterly basis ensures that I'm able to make well-informed decisions based on data. This aligns to my personal and professional values but more importantly, it demonstrates integrity on the part of the SEC.
Anything less than quarterly reporting has the potential to create less informed investors and other negative downstream effects, I.e., risks retirement and other funds that too many rely upon for their futures.
Show us that you prioritize the small individual investors as much as you do large institutional investors and keep the quarterly reporting intact. Thank you.

Sincerely,
G Butler

Gretchen Voronin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gretchen Voronin Affiliation: Jun. 18, 2026 Timely financial disclosures empower stakeholders and prevent recurring issues.

Gretta Goodis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gretta Goodis Affiliation: Jun. 18, 2026 We need more transparency not less. Our savings are necessary to save us as this government takes away all cushions and safety nets to fund tax cuts for the very wealthy. Please think about the consequences

and harm this can cause to ordinary citizens trying to maintain our independence and plan for our own futures. Those of us who live our lives in the middle class should have some possibilities and chances to invest in our own future well being.

Sent from my iPhone

Griffon Walker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Griffon Walker Affiliation: Jun. 18, 2026 This is madness, quarterly reporting absolutely has to be retained.

-Griffon Walker
CA

Grover Grover — Jun 18, 2026
Subject: S7-2026-15 From: Grover Grover Affiliation: Jun. 18, 2026 Keep it quartly for accountability and transparency!

GSmith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: GSmith Affiliation: Jun. 18, 2026 Leave quarterly reporting as QUARTERLY.
All this will do is invite cheating.

Gunnar Nettleship — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gunnar Nettleship Affiliation: Jun. 18, 2026 Transparency is a must in business! Without it, there is no trust and everyone should pull their money out of the market. The end

-Gunnar Nettleship

Gurpreet Singh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gurpreet Singh Affiliation: Jun. 18, 2026 Gurpreet Singh, Cybersecurity Architect

I support maintaining quarterly reporting requirements while recognizing the concerns about short-term market pressures.

As a cybersecurity professional, I believe transparency is an important component of trust. Investors, customers, employees, and business partners rely on timely and consistent information to make informed decisions. Regular reporting helps provide visibility into a company’s performance, priorities, and risk management practices.

I understand the argument that quarterly reporting can sometimes encourage excessive focus on

short-term results. Organizations should be able to invest in innovation, security, and long-term growth without feeling pressure to optimize every decision for the next earnings cycle.

However, I believe the solution is not less transparency. Quarterly reporting provides stakeholders with regular insight into how companies are performing and adapting to changing business conditions. Consistent disclosure supports accountability while allowing investors to evaluate long-term progress over time.

For these reasons, I encourage the SEC to retain quarterly reporting requirements.

Gwen Greene — Jun 18, 2026
Subject: S7-2026-15 From: Gwen Greene Affiliation: Jun. 18, 2026 Maintain, Don't change! Let's at least try to keep them honest and committed to doing right all the time.

Sent from my iPhone

Gwen hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gwen hall Affiliation: Jun. 18, 2026 Oversite keeps everyone on the same page. No issue for those operating by the Law.

Sent from my iPhone
Gwen Hall, 231 883-6366

Gwen Klucka — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Gwen Klucka Affiliation: Jun. 18, 2026 Why are we going backwards! This makes no sense. We need to keep the businesses reporting for 4 quarters. Help protect our investments and the people who need the money.

Gwendolyn Zetterower — Jun 18, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Zetterower Affiliation: Jun. 18, 2026 Gwendolyn Zetterower, Retired Stop trying to hide info that should always be transparent at least quarterly!

Haack Family — Jun 18, 2026
Subject: S7-2026-15 Comment From: Haack Family Affiliation: Jun. 18, 2026 Investors need CURRENT data on the companies they LEND their money to!! We're not all insiders with personal or business connections. Keep our information access at a MINIMUM of quarterly!

Hal Gallus — Jun 18, 2026
Subject: S7-2026-15 From: Hal Gallus Affiliation: Jun. 18, 2026 You have to maintain accountability. CEOs are overpaid anyway. They need some accountability. I am just a warehouse specialist in

Minnesota And even I know there has to be accountability for what you do. Hal Gallus

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Hal Noyes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hal Noyes Affiliation: Jun. 18, 2026 Quarterly reporting is the backbone of small investment. To end it is o ly supporting insider trading

Sent from my iPad

Haliegh Townsend — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Haliegh Townsend Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I want everybody including my family to be protected against any fraud or scandalous acts of others people shouldn't have too worry about losing their money or what's going too harm them people need too feel protected and like their voice has a say also

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Hannibal_Chewbacca — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hannibal_Chewbacca Affiliation: Jun. 18, 2026 My name is Mathew Christianson and I'm nearing retirement, which means I'm relying upon conservative investments that require quarterly reviews - not every half of a year. It's obvious this is the wrong maneuver to make and it stands against the best interest of investors.

Sent from Proton Mail for iOS.

Hannibal_Chewbacca — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hannibal_Chewbacca Affiliation: Jun. 18, 2026 To whom it may concern, my name is Kay Kramme and I'm nearing retirement, which means I'm relying upon conservative investments that require quarterly reviews - not every half of a year. It's clear that hiding reports to be visible only every half year stands against the best interest of investors.

Thank you for your time and consideration,
Kay Kramme

Sent from Proton Mail for iOS.

Hans reinhardt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hans reinhardt Affiliation: Jun. 18, 2026 leave it alone

Sent from my iPhone

Hap Call — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hap Call Affiliation: Jun. 18, 2026 I have over $4 million in investments and depend on quarterly reports to invest wisely and monitor wise management of my investments. Do not remove the quarterly reporting requirements.

Marion R. Call

Hap Enzi — Jun 18, 2026
Subject: S7-2026-15 From: Hap Enzi Affiliation: Jun. 18, 2026 Keep the quarterly reports. I don't think it's too much to ask for CEOs to be required to tell the truth 4 times a year.

Sent from my iPhone

Harold Martensen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harold Martensen Affiliation: Jun. 18, 2026 Staunchly opposed to dropping Quarterly Reports.

Sent from my iPhone

Harriet Alexander — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harriet Alexander Affiliation: Jun. 18, 2026 So it's SCREW the middle class and poor people yet again

Sent from my iPhone

Harriett Olson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harriett Olson Affiliation: Jun. 18, 2026 At a time when changes happen faster every day, we do not need less information or less frequesnt reporting, we need more. The SEC's arcane rules for disclosure already mean that lengthy quarterly reports can hide more than they reveal. Please do not reduce the frequency of these glimpses of what's happening in the companies in which the public is investing. Thank you.

Very truly yours,

Harriett Jane Olson
New York, NY

Harry DeCabo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Harry DeCabo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I believe that ending quarterly earnings reports will damage transparency in our markets and will lead to greater volatility in the long term. America has had the greatest stock market in the world because of our transparency. Don't take it away!

Harry Griffin — Jun 18, 2026
Subject: S7-2026-15 From: Harry Griffin Affiliation: Jun. 18, 2026 Keep the accountability!

Sent from my iPhone

Harry Newell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harry Newell Affiliation: Jun. 18, 2026 Harry Newell, retired, Massachusetts, self-directed retirement accounts. I see no justification for a rule change that reduces corporate transparency.

Harry Newell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harry Newell Affiliation: Jun. 18, 2026 Harry Newell, retired, self-directed retirement accounts. I see no justification for a rule change that reduces corporate transparency.
Maynard MA

Harvey Alcabes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Harvey Alcabes Affiliation: Jun. 18, 2026 I need to keep getting timely information on my investments

—Harvey Alcabes
Retiree

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hawley.s — Jun 18, 2026
Subject: S7-2026-15 Comment From: hawley.s Affiliation: Jun. 18, 2026 Sarah Hawley
Educator for 24 years
A clear picture and timely window into the world of business finances matters to the many people like me, who have the majority of their retirement savings in investments. If investors cannot see the financial data for their invested companies in a timely manner, they cannot make informed and thoughtful decisions on their future financial welfare. It is important for companies to keep their investors aware, even if the investments are small.

Sent from my Galaxy

Heather Brasseur — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Heather Brasseur Affiliation: Jun. 18, 2026 I am not in support of rolling any rules back to last century. We need to modernized not wax poetic

Sent from my iPhone

Heather Cabal — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Heather Cabal Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Investors, everyday investors, are people like me who are going to rely on transparency and accountability. The SEC works within a modern world and having quarterly reports helps to make sure there is less fraud and more honesty from businesses.

The American people can't afford anymore risk. My family of four can't afford the risk of losing a third of our savings. Corporations are making more profit now then ever and your average American is already suffering. Changing this would put us at more risk for economic loss and hardship.

Please keep accountability in place!

Sinerely,
Heather L Cabal

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heather holdsworth — Jun 18, 2026
Subject: S7-2026-15 Comment From: heather holdsworth Affiliation: Jun. 18, 2026 My name is Heather and I'm a school teacher saving for retirement. Quarterly reports help me to make educated decisions about businesses and industries so I can invest wisely.
Please do not change to twice a year reports.

Sent from my iPhone

Heather Landfield — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Heather Landfield Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the markets fair and transparent!

Hector Luzuriaga — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Hector Luzuriaga Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
While I understand the burden of preparing reports every 3 months as an officer, when investing I consider vital to have plenty of information for data analysis and risk assessment. Moving to semi annual could be catastrophic for the investors. Even moving to 3 reports per year (every 4 months) might be acceptable and could relieve a lot of pressure on officers but still might reduce data by 33%. Some investments will suffer for sure.
Please, don't go beyond reports every 4 months. That also force us as officers to be thorough in our job.

Heidi Baird — Jun 18, 2026
Subject: S7-2026-15 From: Heidi Baird Affiliation: Jun. 18, 2026 Quarterly reporting makes companies stay honest. The public needs this information quarterly!

H Baird, 5029 Green Meadow Rd., Kalamazoo,MI 49009

Heidi Joy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Heidi Joy Affiliation: Jun. 18, 2026 I'm getting close to retirement. I need to be able to know what's going on with my stocks to be able to react quickly and plan for future needs and income. This new rule allow too much time in which lots of fraud and abuse can happen that will hurt small investors like retires.

Get Outlook for Android

Heidi Noon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Heidi Noon Affiliation: Jun. 18, 2026 My name is Heidi Noon and as a retired citizen of the United States of America I am requesting you to stay with the quarterly reporting. I want transparency with who I'm doing business with & want to know how my money is doing.

Heidi Perry — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Perry Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am just trying to make it to retirement one day. I need full transparency from the companies where I invest. I barely know what I am doing now. Please hold companies to a higher standard, not a lower one. Please put your energy towards protecting the people and not corporations.

Heidy Frycke — Jun 18, 2026
Subject: S7-2026-15 From: Heidy Frycke Affiliation: Jun. 18, 2026 They need to be accountable. I had to and so should they! 4 times a year or if they don't like that we can do it monthly! We can do it the easy way or the hard way.

Sent from my iPhone
Heidy M. Frycke M.S.-L/CCC-SLP
Speech/Language Program Supervisor
Allegheny Intermediate Unit 3
475 East Waterfront Drive
Homestead, PA 15120
412-394-5826 (Office)
412-592-3727 (Cell)
412-394-5783 (Fax)
Educational Opportunities
Innovative Solutions
Leadership Excellence

Helen & Ralph Perri Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Helen & Ralph Perri This proposal is a gift to big business. I'm retired and invest my tiny nest egg in diverse instruments including stocks. Relaxing laws governing timely reporting will chill investing. It will certainly change my behavior, and undermine trust in SEC leadership and my confidence in SEC understanding and respect for best practices. Merely floating this idea reflects poorly on the SEC and those who benefit from what amounts to cheating. We've progressed to a point where information has never been easier to gather, disseminate, analyze and broadcast. Placing brakes on information and slowing its distribution is nonsensical and suspicious.
Helen and Ralph Perri, Retired

Helen Cordier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Helen Cordier Affiliation: Jun. 18, 2026 Please keep businesses reporting their profit and loss to the quarterly updates. This is very important to help every day investors to make good decisions on their investments.

Yahoo Mail: Search, Organize, Conquer

Helen Dennis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Helen Dennis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am against the proposal to eliminate quarterly reports. Withholding information from investors and those who manage our retirement investments will make it more difficult for us to determine when it is time to take actions,such as selling stock when it is performing poorly. Measures such as ROI, EPS, and KPI (and others) need to be reviewed quarterly, not biannually. Withholding quarterly reports is the same as preventing parents from seeing report cards, or if banks stopped allowing folks from reviewing their savings accounts.... but with *very high stakes* attached! Creating these reports is not expensive it difficult for the companies. However, the cost to investors will be significant, according to the history of this type of reporting. Government should be encouraging investors to be more active not less active in monitoring their portfolio. This is just another move meant to fleece those with less power and give yet another advantage to those who already have all the advantages.

Helen Welborn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Helen Welborn Affiliation: Jun. 18, 2026 Helen Welborn, retired advisor in local government. In performance management circles it's said "what get's measured get's paid attention and attended to." Less financial reporting means less attention, opening pathways for unnoticed errors to worsen and for fraud to incubate. We need more reporting, not less.

Helen Whitt — Jun 18, 2026
Subject: S7-2026-15 From: Helen Whitt Affiliation: Jun. 18, 2026 Fed up with fraud and criminals

Sent from my iPhone

Helena Amanda Welch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Helena Amanda Welch Affiliation: Jun. 18, 2026 All businesses should report quarterly and not withhold financial information!! Simple facts you robbers.

Helena Doerfler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Helena Doerfler Affiliation: Jun. 18, 2026 It is a serious travesty for American investors to pursue their rightful stock information/trading abilities with this new

ridiculous proposal. Americans DESERVE better.

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helenanactor — Jun 18, 2026
Subject: S7-2026-15 Comment From: helenanactor Affiliation: Jun. 18, 2026 I, Helen Ingebritsen, am retired and depend on my IRA's for income. I am also an idealist who wants to encourage forward thinking companies by investing in their businesses. It's important for me to be able to check on their progress and to stay involved in those sometimes more volatile times. Large companies are the vanguard for smaller businesses and keeping quarterly reporting sets the standard for publicly owned companies. Keep the mandatory quarterly report so we, retired retail investors and the public, can stay informed and help support newer companies. Help us little guys fund the little guys who will make our country great in the future!

-Helen Ingebritsen

Henrietta Windell — Jun 18, 2026
Subject: File No. S7-2026-15 From: Henrietta Windell I am a long term investor and have used the quarterly reports to purchase a company's stock and verify the company is financially sound. Eliminating the quarterly report will not be beneficial to the individual investor. A company's financial situation can change dramatically in six months. Keep the quarterly reports.

HENRY GALLANT — Jun 18, 2026
Subject: S7-2026-15 From: HENRY GALLANT Affiliation: Jun. 18, 2026 Enron ruined thousands of people's lives. Wells Fargo proved that working people couldn't trust the banking system. Rolling back any transparency and controls on CEOs is irresponsible and a failure to protect to the taxpayers of America.

Sent from my iPhone

Herb — Jun 18, 2026
Subject: S7-2026-15 Comment From: Herb Affiliation: Jun. 18, 2026 We have had our trust in our leaders? destroyed, this is just unacceptable, I feel weekly would not be enough!!!!

Herbert Mumford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Herbert Mumford Affiliation: Jun. 18, 2026 Herbert Mumford, Florida, retired engineer. Keep the SEC quarterly reporting requirement! In fact when quarterly reporting was established 50 years ago it was a reasonable compromise given the state of computerized reporting. Today you could require monthly reporting without being too much of an imposition for the businesses. The objective is to have honest transparency to prevent fraud! Less reporting means more fraud and greater damage created before it is detected and stopped!

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heyjude0217 (null) — Jun 18, 2026
Subject: S7-2026-15 Comment From: heyjude0217 (null) Affiliation: Jun. 18, 2026 Transparency in financial matters is key to confidence and trust by investors. The 10Q provides much needed information to prevent corruption and protect those who seek to support themselves and their families by investing in publicly traded companies.

Judith Land, Accountant

Hilary Bobker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hilary Bobker Affiliation: Jun. 18, 2026 Hilary A. Bobker, Owner, At this period in time, we need MORE visibility, not less, when it comes to keeping track of all the ways that the system can be played unethically.

Hillary Carpenter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Hillary Carpenter Affiliation: Jun. 18, 2026 Enough is enough. Just let the collapse happen already.

Hillary Vickers Clinical Nurse Coordinator — Jun 18, 2026
Subject: File No. S7-2026-15 From: Hillary Vickers In today's world with so much corporate greed and little consideration for the middle class, the average investor who owns shares and has ownership of a company has a right to be updated on the company's financials quarterly.

Holly Alexander — Jun 18, 2026
Subject: S7-2026-15 Comment From: Holly Alexander Affiliation: Jun. 18, 2026 Any investments I have made is my money! Not the SEC's, not the companies I invested in, mine. I want to see quarterly reports so I can track what my money is doing and how it is being handled by the companies I have invested in, period.

Sent from my iPad

Holly Chisholm — Jun 18, 2026
Subject: S7-2026-15 Comment From: Holly Chisholm Affiliation: Jun. 18, 2026 I rely on quarterly reports to make decisions about my retirement savings.

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holly jacobson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: holly jacobson Affiliation: Jun. 18, 2026 Semi annual reporting is a huge mistake, it just leaves the door open for more manipulation, corruption in the market. With all the technology available there should be monthly reports and higher security firewalls to protect this data also. If the average investor loses a significant amount of their retirement, savings, investments to corporate manipulation of the markets. What do you think will

happen? Some kind of major economic collapse that’s what. Please DON’T allow this
Thank you Holly Jacobson , Mn, Medical field

Holly Jacobson

Holly Nordheden — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Holly Nordheden Affiliation: Jun. 18, 2026 Our investment club meets monthly to review our stock holdings and evaluate potential purchases. Changing from quarterly reports by companies means we’re reviewing extremely old and less timely information. While we are not a club that sells stocks quickly, we do evaluate them periodically to determine whether we should buy additional shares if they are performing well. Not having recent reports makes our decisions much less informed.

Holly Stafford — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Holly Stafford Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: As a retail investor this has the potential of negatively impacting me because waiting 6 months for financial data leaves me in the dark. It also can have a larger negative impact on the market as a whole. Since information will be released leas frequently, there is more time for bigger surprises to arise. This has the potential to cause massive swings in the market. Ultimately in both scenarios the public will be impacted the most.

Honey Bermel — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Honey Bermel Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need more information, not less.

Hong Phan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Hong Phan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please continue to provide the quarterly reports. It'll be beneficial for everyone.

Howard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Howard Affiliation: Jun. 18, 2026 Cut the crap! There’s already enough insider trading that is not investigated and prosecuted! There’s no burden to publicly traded companies to report quarterly rather than semi annually. All this is gonna do is screw the common investor while benefiting the rich and connected. If anything there should be more investigations and prosecutions to deter insider trading.

Howard Engleman

Sent from the all new AOL app for iOS

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howard ipressprint.com — Jun 18, 2026
Subject: S7-2026-15 Comment From: howard ipressprint.com Affiliation: Jun. 18, 2026 Howard Clark CEO, iPress Printing & Services. In todays' instant data world, it is hard enough to actively maintain an investment portfolio with stale quarterly reporting information. The move to twice a year will make investment decisions impossible with less real time information. Keep thing as they are...Thank you.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Howard Jacob — Jun 18, 2026
Subject: S7-2026-15 Comment From: Howard Jacob Affiliation: Jun. 18, 2026 Maintain quarterly reporting to increase transparency and enable informed investment decisions.

Regards,

Howard

-- Sent from my iPhone

Howard Knight None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Howard Knight Do not change the rule. It is unfair to the investment community. We need more information in a truly impartial manner not less.

Howard Wielhouwer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Howard Wielhouwer Affiliation: Jun. 18, 2026 N O !!

Sent from my iPhone

HSM Properties LLC — Jun 18, 2026
Subject: S7-2026-15 Comment From: HSM Properties LLC Affiliation: Jun. 18, 2026 Allowing companies to close their books for six months is inviting fraud. We have enough of that here in the United States. Quarterly reporting needs to stay to help to keep companies honest.

Get Outlook for Android

Hugh Griffin — Jun 18, 2026
Subject: S7-2026-15 From: Hugh Griffin Affiliation: Jun. 18, 2026 Hugh Griffin, Utility Inspector, CT, Double the sentences. These crooks often don't get the punishment deserved for destroying the lives of people who are just trying to secure retirement.

Cheers,
Hugh

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humberto suazo — Jun 18, 2026
Subject: S7-2026-15 Comment From: humberto suazo Affiliation: Jun. 18, 2026 Terrible idea. We need more transparency not less

Sent from my iPhone

Hyacinth Carpenter — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Hyacinth Carpenter Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It is important to know what the stocks are during every quarter. Not everyone has time to look it up and track it on an online system. We need to know how the latest trends or world events have affected the stock or may continue to affect it. Do not take this useful tool away from the common man who has retirement funds locked into stock trading.

Ian Galbraith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ian Galbraith Affiliation: Jun. 18, 2026 You've already turned a blind eye to SpaceX manipulating the exchanges isn't that enough? You've convinced the entire US population to put their retirement into the markets, it should be the most scrutinized system in the universe. Stop trying to fix things that don't need fixing in an effort to give the wealthy more power.

Ian P — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ian P Affiliation: Jun. 18, 2026 My name is Ian. I have two daughters. I just opened a “Trump account” for one.

However, rules like this proposed one and Spacex' sweetheart IPO rules make it seem like it's possible that the Trump accounts were really just a way to get more of the public's money in the system, so that the administration and their rich friends can take even more from us all when they game the market.

I don't want to believe that, and it would be disastrous for the market if everyone started believing it, so please reconsider these rules.

Ianni Houmas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ianni Houmas Affiliation: Jun. 18, 2026 Public Comment Submission
Date: June 18, 2026
To:
Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090

RE: File Number S7-2026-15 (Proposed Rule: Semiannual Reporting, Release No. 33-11414)

Dear Secretary Countryman,

I am writing to express my strong opposition to the Commission's proposed rule to permit public companies to elect semiannual interim reporting on the new Form 10-S in lieu of mandatory quarterly reports on Form 10-Q. As an Executive Director of a district council in Saint Paul, Minnesota, my focus is on protecting the long-term economic well-being and stability of everyday working people. This proposal compromises the transparency that ordinary families rely on to protect their retirement savings.
The core issues with rolling back the quarterly reporting framework include the following:

1. Market Disadvantage: Flying Blind for Six Months

Half a year is an eternity in modern, high-speed capital markets. A massive amount of material damage can manifest in six months—including failed product launches, ballooning debt structures, devastating lawsuits, and rapid customer churn. Mandating quarterly disclosures forces companies to surface these liabilities quickly. Under the proposed framework, corporate executives can sit on critical, negative information for six months at a stretch. This creates a dangerous "dark window," providing ample time for corporate insiders to quietly divest their own shares before bad news is made public, shifting the financial blow entirely onto retail investors and automated index ETFs.

2. Institutional Risk: A Festering Environment for Fraud

History proves that opacity is the primary enabler of systemic accounting scandals. Every major financial disaster of the modern era—from Enron and WorldCom to the Madoff ponzi scheme and the structural failures leading to the 2008 financial crisis—was exacerbated by gaps in periodic financial reporting. While quarterly filings do not entirely eliminate fraud, they fundamentally shorten the window in which deceptive reporting can fester before outside analysts and the public detect

anomalies. Reducing the frequency of mandatory disclosures gives bad actors twice as much time to manipulate their books before facing regulatory oversight.

3. Market Pressures: "Optional" on Paper, Inevitable in Practice

While the proposed rule frames semiannual reporting as a voluntary election via a Form 10-K checkbox, market dynamics will dictate a different outcome. Once dominant, large-cap companies begin choosing a reduced reporting cadence, smaller competitors will face intense pressure to match them to signal lower administrative overhead. Smaller enterprises cannot easily justify spending more on compliance than their larger peers. Over time, investor expectations will adjust downward, and what is currently framed as an optional luxury will quietly solidify into a lower standard of market transparency.

4. Disproportionate Value Trade: Asymmetrical Risk For Everyday Investors

The primary justification for this rule is the reduction of regulatory burdens and compliance costs. However, companies already maintain real-time internal ledgers, continuous forecasting, and regular board briefs. The actual savings achieved by skipping a public filing are limited to modest legal and accounting administrative fees. These minor savings flow directly to corporate executives and internal budgets. Conversely, the catastrophic risk of poor, stale information falls squarely on the shoulders of ordinary citizens whose 401(k) plans, IRAs, and college savings funds hold these stocks.

The mandatory quarterly reporting framework has successfully underpinned market integrity for over five decades. Shifting this responsibility from a regulatory default to a corporate choice sacrifices the protections of the general public for negligible corporate cost savings.

I urge the Commission to withdraw this proposal and maintain the robust, quarterly transparency requirements that safeguard the financial security of ordinary American investors.

Sincerely,

Ianni Houmas
Executive Director, District Council
Saint Paul, Minnesota

6512101936
IanniD2P@outlook.com

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Ida Diamond — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ida Diamond Affiliation: Jun. 18, 2026 Please don't send us

back to the 'dark ages' (1955-70)! I'm a retired senior with my future dependent on the oversight of quarterly reporting. I'm counting on the SEC to do the right thing
because we already know that big business will not do the right thing if not mandated to do so. History will repeat itself and the SEC will be held to blame.
Ida Diamond Nurse Practitioner, Texas

Yahoo Mail: Search, Organize, Conquer

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ignatius galante — Jun 18, 2026
Subject: S7-2026-15 Comment From: ignatius galante Affiliation: Jun. 18, 2026 Keep Four Reports as is!

Sent from my iPhone

Ildi White — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ildi White Affiliation: Jun. 18, 2026 My name is Ildi White, I'm a Registered Nurse and a retail investor and who relies on quarterly reports to make decisions about my retirement savings. Longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies isnt worth the cost to my family and I.

Please continent to require quarterly reporting.

Thank you.

Individual None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Individual More frequent checks should equal a better balance for all of us!

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information Request — Jun 18, 2026
Subject: S7-2026-15 From: information Request Affiliation: Jun. 18, 2026 Quarterly reports are the minimum that should be required to be signed. Retired people rely on these reports for financial planning. James Erb Executive Director, Oklahoma War Memorial and Museum.

Oklahoma War Memorial and Museum
5201 Three Forks Rd.
Ft. Gibson, OK 74434
Phone: (918) 682-6294
email: Info@warmemorialpark.org

Ingrid Brown — Jun 18, 2026
Subject: S7-2026-15 From: Ingrid Brown Affiliation: Jun. 18, 2026 We need quarterly reports to keep an eye on our politicians.

Ingrid Brown,retired, North Newton, Kansas 67117

Live simply so that others may simply live.

Ioannina Tsampira — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ioannina Tsampira Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not take our visibility into quarterly financials away. If this passes it gives institutional/large investors an advantage which is injust

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Irene Apane — Jun 18, 2026
Subject: S7-2026-15 Comment From: Irene Apane Affiliation: Jun. 18, 2026 Quarterly reporting keeps accountability available. I am retired and this matters to me.

Sent via the Samsung Galaxy S25, an AT&T 5G smartphone
Get Outlook for Android

Irene Capaldi — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Irene Capaldi Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not change from quarterly disclosures.

Irene Dornberger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Irene Dornberger Affiliation: Jun. 18, 2026 Please continue quarterly reporting.
Irene Dornberger
Retired

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iris walters — Jun 18, 2026
Subject: S7-2026-15 From: iris walters Affiliation: Jun. 18, 2026 Kerp as is Mo more cons

Get Outlook for iOS

Irma Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Irma Russell Affiliation: Jun. 18, 2026 A change to quarterly reporting only PROVES CORRUPTION!

Sent from my iPhone

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isab. brink. — Jun 18, 2026
Subject: S7-2026-15 Comment From: isab. brink. Affiliation: Jun. 18, 2026 No ! I am for transparency and for quaterly!

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isabel nowlin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: isabel nowlin Affiliation: Jun. 18, 2026 Dear SEC,

I strongly oppose the proposal to only require semi- annual reporting for publicly traded corporations. The historical record shows that the quarterly reporting has benefited investors.

A large amount of my retirement funds are in investments and if the new policy goes into effect it will reduce my retirement fund by quite a lot. Then through no fault of my own I have made a terrible choice as to where I put my retirement money.

Since 1970 corporations have been required to report quarterly and annually and that has made investing beneficial to people like myself. Now for some reason SEC wants to change the rules. This is a lack of fairness and Americans greatly value fairness.

This is also a lack of foresight. As present economic policies continue to impoverish or just diminish the incomes of Americans there is less for the Federal government to tax. Federal income will go down.

Further, there is no need for this action. Corporations in the U.S. are doing very well as is the stock market. This move adds to the financial chaos in my country right now.

Do not ask my investor to use less information to make decisions about where to invest my money. It unfair and not necessary.

Isabel Nowlin
Retired educator
Columbus, Indiana

Sent from my iPhone

Isabelle DuBois — Jun 18, 2026
Subject: S7-2026-15 Comment From: Isabelle DuBois Affiliation: Jun. 18, 2026 A lot can go wrong in

six months. A lot can be ignored beyond repair. A lot of money can be lost or wasted. Keep the requirement for quarterly reports.

Sent from my iPad

IVONNE ERVIN — Jun 18, 2026
Subject: Comment on S7-2026-15 From: IVONNE ERVIN Affiliation: Jun. 18, 2026 Leave it alone. Don't fix what's not broken. That old adage is still good.

Yahoo Mail: Search, Organize, Conquer

Ivy Henick — Jun 18, 2026
Subject: S7-2026-15 From: Ivy Henick Affiliation: Jun. 18, 2026 I don’t want another Enron. Neither should you.

Ivy Henick
Philadelphia, PA

J . Bivens — Jun 18, 2026
Subject: File No. S7-2026-15 From: J . Bivens J. Bivens from SC. I want quarterly reporting to continue to keep us up to date with market changes.

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j b — Jun 18, 2026
Subject: S7-2026-15 Comment From: j b Affiliation: Jun. 18, 2026 My stocks are the life blood of retirement, do not reduce my ability to monitor the performance of these investments . Keep the quarterly reporting requirements in place.

Yahoo Mail: Search, Organize, Conquer

J Cares — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J Cares Affiliation: Jun. 18, 2026 Do not do it. Those of us that are not rich have to live on the results of our labor and need to have the information regularly to make informed decisions. Stop the crazy already.

Jackie Carey Mims Florida

J Christian — Jun 18, 2026
Subject: S7-2026-15 Comment From: J Christian Affiliation: Jun. 18, 2026 The fact the you are deliberately attempting to hide the numbers from the retail investor is disgusting, and noone is

protected 6 months out! This needs to stop, other than allowing companies to be dishonest longer there is zero reason to allow this. Somehow this should be criminal.

J Conn — Jun 18, 2026
Subject: S7-2026-15 From: J Conn Affiliation: Jun. 18, 2026 We can not afford another Enron scandal. SEC needs quarterly reports to help prevent that from ever happening again.

Sent from outside reality

J D — Jun 18, 2026
Subject: S7-2026-15 Comment From: J D Affiliation: Jun. 18, 2026 It is absolutely VITAL that public companies are subject to quarterly reporting requirements—just like government employees in certain categories are required to report their trades regularly. These are important guardrails to what is supposed to be a transparent system that protects shareholders and avoids personal financial concerns from influencing both domestic and foreign policy development and implementation.

Jennifer Duval
Retired Diplomat and Career Senior Foreign Service Officer

Sent from my iPhone

J F — Jun 18, 2026
Subject: S7-2026-15 Comment From: J F Affiliation: Jun. 18, 2026 Quarterly reporting should remain as the standard

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J G — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J G Affiliation: Jun. 18, 2026 Keep them coming 4 times a year

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J H — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J H Affiliation: Jun. 18, 2026 Absolutely unacceptable. Americans are struggling enough while trying to save for the future. Quarterly reporting allows oversight in a fragile market and limits corporate manipulation.

James Hadfield
Hummelstown, PA

Sent from my iPhone

J H — Jun 18, 2026
Subject: S7-2026-15 From: J H Affiliation: Jun. 18, 2026 Keep signed quarterly reporting. This enables us, as owners of companies, to review their activity in a timely manner. We need the SEC's help to keep tracking financials quarterly to catch possible nefarious business activity, and in fact, ALL activity sooner. And financials must be signed by executives, including CEOs so that they can be held accountable. History has shown quarterly with signatures to be necessary. Six months is too long, especially in the current environment. And 8Ks are not sufficient to do this. In this age of electronics, it is not an excessive burden for corporations. Respectfully submitted by J.Handy, retired CFO and investor in Illinois.

J K Stine Advisor — Jun 18, 2026
Subject: File No. S7-2026-15 From: J K Stine The idea that an Investment cannot be tracked in a timely manner is absurd: not only leaving investors in the dark but creating oppurtunity for fraud!

J L — Jun 18, 2026
Subject: S7-2026-15 Comment From: J L Affiliation: Jun. 18, 2026 More corruption if this goes through.

J Luera — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: J Luera Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Kill this new SEC rule, investors will invest less if there a lack of transparency. This will result in a shrinking market more susceptible to market downturns and potential collapse. Why do you want to destroy the stock market?

J Taylor — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J Taylor Affiliation: Jun. 18, 2026 Good day SEC,
Quarterly reporting is the Gold standard.
Please don’t forget the past.
The current President regularly brags about his illegal financial gains “makes me smart”; often made at taxpayer expense. And tax fraud is his game.
The Trump violations of the Hatch Act (7/4 “-TrumpRally”) shows he needs review.
He has a verified Criminal Record; the low financial morals really mandate Quarterly accounting and action. He is fighting for tax immunity… stop him please.
Quarterly taxes need to be reviewed. End of year reporting gives plenty of time to hide the grift. That said, hiding tax returns seems like an admission of fraud.
Thank you for your serious consideration.
Jennifer F Taylor, PhD
Registered Voter in Arcata, California.
Keep up the great work and fairness for ALL.

Sent from my iPhone

J. Hine — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J. Hine Affiliation: Jun. 18, 2026 All businesses are required to report monthly as well as quarterly. Of course so should SEC.

J. R. Ball — Jun 18, 2026
Subject: Comment on S7-2026-15 From: J. R. Ball Affiliation: Jun. 18, 2026 In these turbulent times we live in today, and with no promise of a better day, it seems that this action would only add to the problems for investors - both large and small. Other than to intentionally take money away from an America already reeling with the economy, what possible sane reason is there to do this? This action, if taken, could be the spark that incites an uprising.

Rick Ball
317-513-9528
Sent from my iPhone

J.B. Farrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: J.B. Farrell Affiliation: Jun. 18, 2026 This is a great idea. We need to reduce the compliance cost and give companies the opportunity to focus on long term success.

J.D. Keith — Jun 18, 2026
Subject: S7-2026-15 Comment From: J.D. Keith Affiliation: Jun. 18, 2026 I want to be able to invest using information available to the public, not just try to watch for secret transactions by insiders who garner all the profits!

J.D. Keith
Sr. Engineer

Jac Ban — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jac Ban Affiliation: Jun. 18, 2026 Clear reviews quarterly, only way forward....unless it can be monthly. Only way to show integrity and build investment confidence.

Jack Keys — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jack Keys Affiliation: Jun. 18, 2026 History has already shown us that business companies can be very greedy, if not watched I very. We cannot always count on Whisle Blowers to identify cheating. This coming from our White House only proves it cannot be trusted! John Keys, retired POTW worker. I worked as an Industrial Pretreatment Cordinator and ended going to court to prosecute illegal discharges running smoke. It takes strong rules to protect

not only the environment from problems, but our states and country.

Jack Kimmelman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jack Kimmelman Affiliation: Jun. 18, 2026 If a company wants our money to support them and help their growth, then they owe in return transparency for it. Investors are risking their money, the least they should get is accountability. Quid pro quo.

Sent from my iPhone

Jack Selvia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jack Selvia Affiliation: Jun. 18, 2026 We do not need to sign checks for crooks. JW Selvia, BA, MA, CPA

Jack Womack — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jack Womack Affiliation: Jun. 18, 2026 Quarterly information and reports are very important

Rev Jack Womack
281-948-0424
Jack@Seabrookumc.org

Life vowed member
The Order of St Luke
Saint-Luke.net

Jackie Alces — Jun 18, 2026
Subject: S7-2026-15 From: Jackie Alces Affiliation: Jun. 18, 2026 Transparency is MOST important!!! Do not cut it back to every 6 months.

Jackie Hall — Jun 18, 2026
Subject: S7-2026-15 From: Jackie Hall Affiliation: Jun. 18, 2026 I believe they should be required to submit a financial statement every quarter. It has always been this way for years why change. Most people want a quarterly report.

Jackie Kohon — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jackie Kohon Affiliation: Jun. 18, 2026 To the Securities

and Exchange Commission:
This proposal is bad for investors and bad for the American people! We need more transparency, not less.

Jackie Lemmon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jackie Lemmon Affiliation: Jun. 18, 2026 The public needs the quarterly information for their information and to protect their investments.

Jacqueline Lemmon

1191 Oakland Square
Blacksburg, VA 24060
540-818-0948

Jackie Ranney — Jun 18, 2026
Subject: S7-2026-15 From: Jackie Ranney Affiliation: Jun. 18, 2026 Quarterly reporting needs to be done without fail. This should not be an option . For anyone investing in any company or organization, they should be able to expect complete transparency from corporate or organizational management and serious consequences including incarceration if it is not done and done correctly.

The current administration is using any tool they can manufacture to take advantage of the American people thus undermining the foundation of this country.

Jacquelyn Ranney
Dallas, TX

Sent from my iPhone

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jacklyn chapman — Jun 18, 2026
Subject: S7-2026-15 Comment From: jacklyn chapman Affiliation: Jun. 18, 2026 Jacki Chapman Teacher
All business, be it personal, municipal, corporate etc. must be on top of their records continually. It's only when their not, does mayhem ensue on.
It's a ridiculous concept to go to 6 month reporting. Worse than dangerous, fraudulent mayhem will always be outcome.

Jacob Dinsdale — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jacob Dinsdale Affiliation: Jun. 18, 2026 It’s unfair to the average retail investor to lessen their access to information to make informed decisions. This is

coming from a previously registered series 7 and 63 broker agent.

Do not allow this legislation to pass, if anything. We should be looking at more frequent reporting, not less.

Jacob Means — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Means Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The proposed rule to allow companies to hide vital information in the form of eliminating quarterly reporting is abominable. It will do nothing but allow corporate insiders to profit due to increased volatility and leave retail investors and average Americans in the dark. It will do nothing to serve the interests of the economy or the American people and the American people are against this proposed rule.

Jacqelen Ruben — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jacqelen Ruben Affiliation: Jun. 18, 2026 As a citizen I have a financial interest in keeping companies honest and responsible. More frequent reporting does that since problems and attempted frauds can't be covered over until they're critical.
Jacqelen Ruben

Jacqueline A. Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jacqueline A. Jones Affiliation: Jun. 18, 2026 Do not change reporting from quarterly to semi-annually. That will allow corporations to hide information from the people while cheating us. We should have government for the people, not for corporations!
Jacqueline A. Jones
203 Ascan Ave
Forest Hills NY 11375

JACQUELINE HALL — Jun 18, 2026
Subject: S7-2026-15 From: JACQUELINE HALL Affiliation: Jun. 18, 2026 I believe they should be required to submit a financial statement every quarter. It has always been this way for years why change. Most people want a quarterly report.

Sent from AT&T Yahoo Mail on Android

Jacquelyn Rogers — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jacquelyn Rogers Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This bill is not fair to the investors. 2 times a year is pathetic. It is important fotvinvestirs to have access to how their portfolio is doing and to have time to evaluate and react. Please do not vote in favor of big corporations. Your job is to protect investors so please do your job.

thank you

Jacquelynn Wells — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jacquelynn Wells Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quit stealing from the working class and poor and laundering that money to the most wealthy in this country. Trump should be in a prison cell right next to every billionaire in this country!

Jacqui Auterman — Jun 18, 2026
Subject: S7-2026-15 From: Jacqui Auterman Affiliation: Jun. 18, 2026 CEO's trash our economy and then ask for a tax payer bailout. They need to be held accountable.

Jacquie Yost — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jacquie Yost Affiliation: Jun. 18, 2026 Why is this even up for debate? Laws for thee, but not for me?

Sent from my iPhone

Jae Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jae Smith Affiliation: Jun. 18, 2026 Quarterly reporting protects small time investors from losing their money. Keep QUARTERLY!

Get Outlook for iOS

Jae Wood — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jae Wood Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It is Very Important to keep getting quarterly reports about our financial investment accounts.

Jake Blatt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jake Blatt Affiliation: Jun. 18, 2026 Jake Blatt, property owner and manager. As a busy individual I need a reliable source of information so I can invest properly and informed. I do not want to be babysitting everything I do with my money and worry the next Enron is happening on my dime. Don’t let companies act like reporting their books is anything other than a direct result after a company goes public. If they want to spend our money we deserve to know how! It shouldn’t be less it should be more!

Thanks,

Jake

Jake Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jake Williams Affiliation: Jun. 18, 2026 Please do not do 6 months

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James Barrow — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Barrow Affiliation: Jun. 18, 2026 Not in favor of changing the the way the reporting is now. Please keep the reporting the same as is.

James Bolas — Jun 18, 2026
Subject: S7-2026-15 From: James Bolas Affiliation: Jun. 18, 2026 Humans, and those corporations looking to cut corners to save money and make money MUST have these guardrails, or the system collabses again!

Jim “Bo” Bolas

https://linkedin.com/in/jim-bolas-bofield8/
jim@familyassist.org

917-689-9659

“We don’t see things as they are, we see them as WE are.” -Anaïs Nin, Author

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James Brady — Jun 18, 2026
Subject: S7-2026-15 From: James Brady Affiliation: Jun. 18, 2026 James L. Brady, Retired, Winchester, Kentucky. My concern stems from the fact that quarterly reporting holds institutions accountable for their financial stewardship of investor stakes in public companies. These reports are of significant value to stakeholders, enabling them to assess whether the company has met its commitments and how it is performing in the public trust. This mechanism is crucial for ensuring that company management remains responsible for the operation of the trust and knowledge vested in these institutions.

James "Jim" Brady, Retired
jbrady0554@gmail.com
859-771-4755

James Brown — Jun 18, 2026
Subject: Comment on S7-2026-15 From: James Brown Affiliation: Jun. 18, 2026 Keep the quarterly reporting. I want to have the level of transparency that it provides. My name is Jim Brown I am semi-retired. I retired from the U.S Marines and 17 1/2 years in Law Enforcement. I live in North Carolina.

Semper Fidelis
Jim Brown

James Cartwright — Jun 18, 2026
Subject: Comment on S7-2026-15 From: James Cartwright Affiliation: Jun. 18, 2026 With so many baby boomers retired now and living on life savings, this could really wreck us. It would also mean putting less money back into the economy. This on top of a possible reduction in Social Security benefits in 7 years, and we have a major economic disaster brewing.

Sent from my iPhone

James Cole — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Cole Affiliation: Jun. 18, 2026 It’s a must for small investors. Keep quarterly reports

Sent from my iPhone

James Collier — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Collier Affiliation: Jun. 18, 2026 Please continue requiring quarterlies from corporate America.
Thank you.

Sent from my iPad

James Cooley — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: James Cooley Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We want transparency for every part of investments so we the public can partake in the wealth of our great American systems Thank you for your oven policies

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James Cousins — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Cousins Affiliation: Jun. 18, 2026 I think the quarterly reports should be made monthly. There's nothing wrong about having extra information.

Yahoo Mail: Search, Organize, Conquer

James Crowley — Jun 18, 2026
Subject: Comment on S7-2026-15 From: James Crowley Affiliation: Jun. 18, 2026 James Crowley, retired, 191 Deer Trail Dr, Saylorsburg PA, My income, my life depends on market value information

Jim Crowley

James Daw — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Daw Affiliation: Jun. 18, 2026 Fraud succeeds in darkness. Do not eliminate quarterly reporting.
James Daw individual investor , New York.

James Dittrich — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: James Dittrich Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

For both money managers and the ordinary investor, transparency and access to accurate filing information are abaolute requirements to making sound decisions. The very idea of a free market rests on rhe premise that rational valuation comes from earnings data. To deliberately reduce the frequncy of filings makes this information more opaque and decisions more reliant on speculation. I oppose this action as it will lead to a less rational market that leads to much higher investor risk.

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james farrelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: james farrelly Affiliation: Jun. 18, 2026 Keep it QUARTERLY! AKA TRANSPARANCY!
SEC knock off the funny business and just do your job for the good of ALL investors.

James Galante — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Galante Affiliation: Jun. 18, 2026 I don’t invest blindly for 6 months don’t change things

Sent from my iPhone

James Grimes — Jun 18, 2026
Subject: S7-2026-15 From: James Grimes Affiliation: Jun. 18, 2026 We already had a financial stock market crisis in 2002 because of fraudulent company financials. There is a reason that the regulation was put into place.

James Hanna — Jun 18, 2026
Subject: Comment on S7-2026-15 From: James Hanna Affiliation: Jun. 18, 2026 This needs to stay quarterly. We have more automated tools today than in the past. Too much can happen in six months.

James W. Hanna
Cell: 979-482-6201
Sent from my iPhone

James Hensley — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Hensley Affiliation: Jun. 18, 2026 The rich will be getting richer. That's what it's all about.

James Hildreth — Jun 18, 2026
Subject: S7-2026-15 From: James Hildreth Affiliation: Jun. 18, 2026 Investors need to know the health of their investments at least on a quarterly basis. The officers need to be held accountable to them. This current administration wants no accountability at all for the wealthy.

Sent from my iPhone

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james jackson — Jun 18, 2026
Subject: S7-2026-15 From: james jackson Affiliation: Jun. 18, 2026 Drop the other 2 get out of jail free cards. A CEO should handle their book correctly.

James Laferla — Jun 18, 2026
Subject: S7-2026-15 From: James Laferla Affiliation: Jun. 18, 2026 Honesty and transparency are essential to a healthy economy. Keep quarterly reports. James Laferla, Retired, San Antonio TX.

James Laurent — Jun 18, 2026
Subject: S7-2026-15 Comment From: James Laurent Affiliation: Jun. 18, 2026 I vote NO!
Corporate America does not need one more way to be shady in their business practices.
How about taking care of ALL your investors.
How about that?

Sent from my iPhone

James Liversedge — Jun 18, 2026
Subject: S7-2026-15 From: James Liversedge Affiliation: Jun. 18, 2026 Keep it four times yearly.

What's the point in reducing the reporting ?

James Mudd — Jun 18, 2026
Subject: S7-2026-15 From: James Mudd Affiliation: Jun. 18, 2026 Not everything ends because Trump is stealing everything he can put his hands on. DO YOUR JOBS.

Sent from my iPhone

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james oleary — Jun 18, 2026
Subject: S7-2026-15 Comment From: james oleary Affiliation: Jun. 18, 2026 There is no good reason for this change other than opportunity to hide corruption. Leave it as is!!

Thanks
James O'Leary
Burdett, NY

James Orlet — Jun 18, 2026
Subject: S7-2026-15 From: James Orlet Affiliation: Jun. 18, 2026 I am writing to encourage you to continue the requirement for quarterly reporting by CEOs. The reasoning behind this requirement is simple and straightforward: it encourages honesty where others financial livelihood is at stake. Please do not weaken this law which currently protects people’s investments. This is what you have been entrusted with and the very reason you are in that position. Do not weaken the regulations put in place to protect the people and the families who depend on you to provide and maintain that security. It is why you are there. Never forget that. It will be your legacy!

Sent from my iPhone

James Preston — Jun 18, 2026
Subject: File No. S7-2026-15 From: James Preston I am opposed to only reporting every six months. As an individual investor, this cuts in half the amount of information I would have to make investing decisions. This will lead to a lack of trust in the investing process, which will be bad for the markets. Reporting every three months does not hurt the markets, nor the companies. It does give investors the information we need to make our decisions.

James Robinson Personal small investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: James Robinson The average investor needs quarterly financial statement and written updates by management such as the 10q. The savings to the companies will be small in nature, especially compared to the way that will create more uncertainty to the investing community.

JAMES SHERIDAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: JAMES SHERIDAN Affiliation: Jun. 18, 2026 My name is Jim Sheridan and m a Sr. Project Manager for an IT company. Politics aside, quarterly reporting keeps companies and others reasonably honest. It's clear that if given ample runway, only the very wealthy or well connected will have an opportunity to grow financially independent. The realty is, at present at least, consumers are needed as that drives the engine. Inflation, insider trading at the government level and elsewhere, healthcare costs, are all crushing most of us now. Kindly keep the reporting quarterly and sustain a reasonable level of accountability for corporations. America, by the constitution, was supposed to be built first all. Help us to help ourselves now and in the future.

James Snider — Jun 18, 2026
Subject: S7-2026-15 From: James Snider Affiliation: Jun. 18, 2026 Please leave well enough alone. I do not agree with canceling quarterly reporting. James snider, Union sheet metal worker "Retired ". I live in Central Oregon. Thank you.

James Young — Jun 18, 2026
Subject: S7-2026-15 From: James Young Affiliation: Jun. 18, 2026 Keep 'em honest by keeping the law as it is. James Young, Ph.D., retired, Seguin, Texas, receiving pension/disability compensation.

Sent from my iPhone

Jamez Mann — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jamez Mann Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 is a bad idea because it lets public companies ditch quarterly financial reports for semiannual ones. That means investors could go six months without fresh info on how a company is really doing, making it easier for problems to hide and harder for regular folks to make smart decisions. It hurts transparency and trust in the markets way more than it's worth.

Jamie Mitchell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jamie Mitchell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is the worst idea the Commission has ever had, just like the first time it was implemented. As an investor we need transparency & information every quarter. To lose that would leave investors in the dark & not able to make decisions in a timely manner. The losses would outweigh the gains, as we already know from past experience. Do not invoke this rule. Thank you.

Jamie Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jamie Smith Affiliation: Jun. 18, 2026 NO! Do not pass this SEC unfair proposal! Jamie Smith

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Jan Fulrath — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jan Fulrath Affiliation: Jun. 18, 2026 Keep quarterly

Sent from my iPhone

Jan Gulbrandson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Gulbrandson Affiliation: Jun. 18, 2026 Continue quarterly reporting. Janice Gulbrandson. Retired

Sent from my iPhone

Jan Hardin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Hardin Affiliation: Jun. 18, 2026 Please keep the quarterly reporting mandatory for companies.

Jan Hardin

Jan Harmon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Harmon Affiliation: Jun. 18, 2026 Leave it quarterly! Things are hard enough for individual investors, this will make it harder to know how our investments are doing.

Sent from my iPad

Jan Jarke — Jun 18, 2026
Subject: S7-2026-15 From: Jan Jarke Affiliation: Jun. 18, 2026 The rules were set to quarterly for a reason! Keep them accountable four times a year! Protect the people and NOT the few wealthy CEOs at the top!! Their corruption is what’s driving the divide between socioeconomic classes!! Stick with 4x/yr!!

Sent from my iPhone

JAN MISENHEIMER — Jun 18, 2026
Subject: S7-2026-15 From: JAN MISENHEIMER Affiliation: Jun. 18, 2026 My name is Jan Misenheimer. I am retired and live in Mountain View, Arkansas. I strongly feel the rules should not be changed. In the current climate of corruption the CEOs need to be held accountable. Make them report quarterly.

Jan O'Neill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan O'Neill Affiliation: Jun. 18, 2026 Transparency is key to trust in financial markets. Don't change from quarterly reporting.
- Jan O'Neill, Biddeford, ME

Jan Predmore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Predmore Affiliation: Jun. 18, 2026 I depend on quarterly reports as I guide family investing strategy. Please retain the rule requiring quarterly reports. Janice Predmore: Citizen & taxpayer

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Jan Schmidt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Schmidt Affiliation: Jun. 18, 2026 It’s important for everyday Americans like me to maintain quarterly reporting.

Jan Schmidt
Eureka, CA 95503

Jan Stratton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Stratton Affiliation: Jun. 18, 2026 Nope, no way. Quarterly reporting works just fine. I'm retired and my income for the rest of my life depends on my Social Security and on what my savings can earn. I'd like to know things are on the up and up.

Thanks for listening.
Jan

Jan Stuessi — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan Stuessi Affiliation: Jun. 18, 2026 As a retired person, I depend on accurate and timely economic data. Please keep the SEC quarterly report!

Sent from my iPhone

Jan Zimmer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jan Zimmer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not allow quarterly filings to goto twice yearly. Six months is a very long period and is double the time that detrimental financial information or even fraud can go unchecked, thus causing devastating financial loss to individual investors who may lose their entire life savings or retirement portfolio

Less transparency means more fraud, and this is something the SEC should be trying to prevent. Quarterly filings are the best way to minimize the time that fraud is allowed to go on, making it discoverable and actionable before greater financial damage is done and thus less money being.

Retail will not have transparent information, while insiders and institutional investors will. This puts retail investors, which are millions of individual people, and an unfair disadvantage and will be flying blind while the insiders and institutions have information to make good investment decisions.
This is patently unfair and clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.
Thank you,
Jan Zimmer

Jan. Glover — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jan. Glover Affiliation: Jun. 18, 2026 We've lost too many businesses our communities count on, like JoAnn Fabrics, to 'venture capital.' As a teacher at a Title I public school, the instability of a market puffed up by stock buybacks, debt offloading and real estate chicanery isn't fair or reasonable for my students to try to plan a future or begin a career in. My name is Jan. Glover and I'm asking you to keep the quarterly reporting rule. If anything, take it to every nine weeks. My sixth graders can do it -Wall Street's not as competent as them?

Jana Hayes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jana Hayes Affiliation: Jun. 18, 2026 Keep quarterly reports. I want to reduce fraud and protect my investments. Jana

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Jana Mayfield — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jana Mayfield Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Dear Sirs:
I oppose the proposed change to semiannual disclosures. I believe it is imporant for investors like me to have frequent disclosures to inform decisions

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Jane Abbey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Abbey Affiliation: Jun. 18, 2026 This is absolutely absurd! Our world being dismantled to feed the rich. I am sick of this grifting.

Get Outlook for iOS

Jane Alexander — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Alexander Affiliation: Jun. 18, 2026 No. I like to know what is going on every 3 months.

Sent from my iPad

Jane Allen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Allen Affiliation: Jun. 18, 2026 Please, please continue quarterly reporting. Monthly is ideal, but less than quarterly is criminal.

Jane Allen, retiree
Compensation Analyst for 25 years

Sent from Imagination Central

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jane cambier — Jun 18, 2026
Subject: S7-2026-15 Comment From: jane cambier Affiliation: Jun. 18, 2026 We're in the age of nanosecond information. Corporations cannot sit on important information for 6 months. Transparency required for Informed investment decisions. Not going back to dark ages!

Jane Denbo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Denbo Affiliation: Jun. 18, 2026 Do not allow quarterly reporting to allow oligarchs to affect the market and also profit from from early information.

Jane Denbo
jane.denbo@gmail.com

JANE DUNBAR — Jun 18, 2026
Subject: S7-2026-15 From: JANE DUNBAR Affiliation: Jun. 18, 2026 Americans are already being robbed blind by the oligarchs. No more. The more reporting the better. I would have to reconsider having my life savings invested in the stock market if this ruling were reversed. There is only one reason they want to do away with it and i don't believe it needs explaining.

Jane Dunbar

Sent from my iPhone

Jane Hoobler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Hoobler Affiliation: Jun. 18, 2026 EMOUGH EVIL!!!!!

Sent from my iPhone

Jane Jennings — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Jennings Affiliation: Jun. 18, 2026 This is absolutely disgraceful
It is not difficult to file quarterly reports
Again trying to hide any misdeeds
I am retired and have investments
Sent from my iPhone

Jane Key — Jun 18, 2026
Subject: S7-2026-15 From: Jane Key Affiliation: Jun. 18, 2026 Yes

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Jane Oberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Oberg Affiliation: Jun. 18, 2026 Greedy Getty Bill needs to be trashed - Vote NO

Get Outlook for iOS

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jane parker — Jun 18, 2026
Subject: S7-2026-15 Comment From: jane parker Affiliation: Jun. 18, 2026 Quarterly reporting is a must. Stop the madness.

Yahoo Mail: Search, Organize, Conquer

Jane Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Peterson Affiliation: Jun. 18, 2026 Jane Peterson, public school teacher. I want quarterly reporting so I can better assess my retirement investments. I am reaching my 30 year mark within 6 months, too long to wait for updates and catastrophic if it is bad news.

Jane Pyenson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jane Pyenson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My view on Rule S 7 2026-15
Otherwise vital information would be withheld from the public. Please feel free to email me with any questions.

Jane Wildeman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jane Wildeman Affiliation: Jun. 18, 2026 It's important that publicly traded companies report regularly (quarterly) so the public can be responsible with their own investments. If a company doesn't wish to report, they need to go private.

Jane Wildeman

Janel Ruzzi — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Janel Ruzzi Affiliation: Jun. 18, 2026 Janel Ruzzi, public school educator, Granite School District (Utah). It is very important to have quarterly reporting for my investments. The past shows us how semi annual reporting ended up in reduced valuations and lower returns. I will not be in a position to ever retire if that is the reality. It will make it so much more likely that I will die at school if I can’t retire! You’ll be causing trauma to young school children if that happens! Please don’t revert back to semi annual reporting. Please don’t take us backwards. We need all the forward momentum we can get!

Janet Bricker-Supanchis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Bricker-Supanchis Affiliation: Jun. 18, 2026 Stop the TRUMPSTEIN play for NO TRANSPARENCY while HE continues to GRIFT off the backs of AMERICANS & fights to STAY OUT IF PRISON. RELEASE THE TRUMPSTEIN FILES

Janet Edelman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Edelman Affiliation: Jun. 18, 2026 As an investor, it is

important to have current information. Quarterly reporting accomplishes that goal. Semiannually is not sufficient.
Janet Edelman
Columbia, MD

Sent from my iPad

Janet Ferguson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Janet Ferguson Affiliation: Jun. 18, 2026 Maintaining quarterly reporting is important for the smaller investor (under a million), because our margins of loss are smaller. Since the government has limited our assistance (reduced healthcare, food subsidy's, social assistance, etc.) we need current data to make relevant fiscal accommodations.

Sent from my iPhone

Janet Glenn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Glenn Affiliation: Jun. 18, 2026 It's to long a period to skip. Know it's easier for companies but not for investors for know what's going on. Alot can change over 6 months.

Janet Keim Luppino — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Keim Luppino Affiliation: Jun. 18, 2026 Quarterly reporting is important to me for accurate assessment of market factors. I urge the SEC to continue with current reporting and making no changes to frequency of reporting

Sent from my iPhone

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janet kepley — Jun 18, 2026
Subject: S7-2026-15 Comment From: janet kepley Affiliation: Jun. 18, 2026 Let's be transparent!

Janet Loyd — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Janet Loyd Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:the SEC should maintain its quarterly reporting and not follow through with the proposed rule change. The proposed change would not be in the interest of investors like myself, and is unnecessary.

Janet Meredith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Meredith Affiliation: Jun. 18, 2026 Dear SEc,
I have just retired as university faculty and I am very concerned about the direction of the country , particularly the financial risk to everyone, including older adults. The move to reduce the

transparency of corporations by reducing reporting to every 6 months is extremely concerning. It is essential that all of us have the security of knowing that corporations will be required to co tine to report quarterly- we all know how things can change in a few months, and how daylight on results is crucially important to those of us managing our life savings.
Please retain our security with quarterly reporting.
Janet Meredith

Sent from my iPhone

Janet Morgan. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Morgan. Affiliation: Jun. 18, 2026 I'm tired of being screwed over by my own government. Leave things as they are.

Janet

Janet Nixon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Nixon Affiliation: Jun. 18, 2026 We the People need more reporting, not less. You have to earn trust. You need our trust.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Janet O — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet O Affiliation: Jun. 18, 2026 If it works don't fix it!!!

Sent from my iPhone

Janet Pomeroy — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Janet Pomeroy Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I have stocks that contribute to financing my family's health care, groceries, my step-daughter's college; and retirement. As I am the sole provider of the family, I cannot risk losing income because of a rule that makes it difficult to find out what I should or shouldn't invest in.
Getting current stock information, updating my small portfolio of investments is critical. Waiting six months could make a huge difference in my personal bottom line.
This ruling is completely wrong and against every principle of a free market society.
Please oppose Semiannual Reporting (Rule S7-2026-15)
Sincerely,
Janet Pomeroy

Janet Rejimbal — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Rejimbal Affiliation: Jun. 18, 2026 We need quarterly reports

Sent from my iPhone

Janet Ryvlin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Ryvlin Affiliation: Jun. 18, 2026 My name is Janet Ryvlin. I am a retired registered nurse.Absolutely do not go forward with this. It well only create more opportunities for harm and encourage greed. Absolutely do not go forward with this.

Janet Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Williams Affiliation: Jun. 18, 2026 I am a senior citizen still working in a job that I have held for 35 years. It is expected that the Social Security Trust Fund will be depleted in 6 years. Quarterly reports are essential for informed investors and absolutely must continue!

Janet Williams

Janet wynn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet wynn Affiliation: Jun. 18, 2026 My name is Janet Wynn. It seems w/ all the insider trading in Congress you need to UP the amount of accountability, not lessen it. I'm a recently retired mental heath/ substance abuse counselor, my retirement could have benefitted from some inside tips, but I have followed the rules and I'm finding w/ our current economy will have to start working again. It makes me sick that the rich get richer w/ no rules and loopholes. Your job is to stop this.!

Janet Wynne-Brosius — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janet Wynne-Brosius Affiliation: Jun. 18, 2026 Please no
We are already struggling

Sent from my iPhone

Janice Fauser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Fauser Affiliation: Jun. 18, 2026 Respectfully, I want to see whatever the financial health is of whatever I am invested in more than twice a year. I meet quarterly with my advisor to adjust my financial assets to gain effective returns or sell and purchase other investments. Up to date
FO is crucial to making decisions about where my money well grow, as well as my understanding of how it will be used

Sent from my iPhone

Janice Flores — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Flores Affiliation: Jun. 18, 2026 Janice Flores, Client Support Representative. I believe reporting should be kept quarterly to help protect smaller investors from possible fraudulent activities. Six months affords bad actors too much lead time to do wrong. If there are no improprieties afoot, leaving the reporting cycle as-is, should pose no hardships on businesses. They are used to it, have people already used to doing it. It should be left alone!

Janice Guider — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Guider Affiliation: Jun. 18, 2026 There is a need for transparency and accountability in a timely manner.

Sent from my iPhone... Pardon my brevity. JFGUIDER

Janice Harris — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Janice Harris Affiliation: Jun. 18, 2026 Please do not approve this proposal To the Securities and Exchange Commission:
Every citizen should be able to see the current status of their investments so they can make informed decisions regarding their funds. Please do not limit our ability to make these decisions.

Janice Homola — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Janice Homola Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not abolish quarterly reports. The transparency provided by these reports is invaluable. Getting rid of the quarterly reports is another step towards a crashed economy and another Great Depression.

Janice Hyink — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Hyink Affiliation: Jun. 18, 2026 Our retirement funds are tied up in stocks and bonds and we need to know how those commodities are performing. Adjustments may need to be made in terms of our best interests.

Janice Jaramillo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Jaramillo Affiliation: Jun. 18, 2026 Keep the quarterly reporting. I know that the orange potus wants to make it less so his buddies can cheat and rob the public, but there is more of us than them. KEEP THE QUARTERLY REPORTING. Please think about the people that they have hurt.

Sent from my iPhone

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janice joy — Jun 18, 2026
Subject: S7-2026-15 Comment From: janice joy Affiliation: Jun. 18, 2026 Dear SEC,

I am writing to express my strong opposition to changing the financial reporting requirement from quarterly to every six months. As a retired financial analyst from a large multinational company, I have seen firsthand how significantly a company's health can shift within a three-month period.

Quarterly reports are essential for providing the transparency needed to evaluate publicly traded companies. Given the unprecedented pace of societal and technological change, investors require timely data to make informed financial decisions. My own livelihood depends on the performance of my investment portfolio, and reducing the frequency of these reports would create unnecessary risk and diminish market transparency.

I urge you to maintain the current quarterly reporting schedule to ensure that investors have the insight necessary to navigate today’s fast-moving economy.

Thank you,

Jan Joy in California

Janice Lamle-Bailey — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Janice Lamle-Bailey Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please reconsider Rule S7-2026-15 that would hurt everyday American investors. We are not multimillionaires. We are investors who buy what we can, when we can. A volatile market isn't good for the average American. Please do not punish everyday Americans from investing in corporate America.
Thank you
Janice Lamle-Bailey

Janice Olszewski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Olszewski Affiliation: Jun. 18, 2026 Retired woman in my 70s. This was tried back in 1970s and FAILED! Does no one learn from history anymore??!

Janice Reid — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janice Reid Affiliation: Jun. 18, 2026 Transparency is important. When corporations are able to hide information, our economy and our integrity is diminished. Any volitility in the market can be hidden for months by my broker and I won't know. This is impactful to spending habits where regular people with some market investment may choose not to spend. That impacts the economy. Janice Reid, Retired, Roseburg, OR

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janine bright — Jun 18, 2026

Subject: S7-2026-15 Comment From: janine bright Affiliation: Jun. 18, 2026 Seems to me you all are trying to find new ways to rob us blind. I am 52 years old, have worked since I could, starting at 16; have paid into Social Security my whole life and likely won't see any of it; no pension...now you want to change the rules to scam us some more? This is my official objection. Janine Chambers Bright, RN

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Janine Clemons — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janine Clemons Affiliation: Jun. 18, 2026 Every business that is incorporated and issues stock should perform quarterly reporting. Small businesses and self contractors should be exempt from this onerous burden.

Janis Woods — Jun 18, 2026
Subject: S7-2026-15 Comment From: Janis Woods Affiliation: Jun. 18, 2026 Please defeat this. I want things left as are.

Sent from my iPhone

Jannee Morley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jannee Morley Affiliation: Jun. 18, 2026 Jann Catz, and I'm a small business owner. This accounting must be kept quarterly for transparency and to make informed choices on our investments. As a small business owner my retirement counts on my investments and the choices I make for my family and our future and I'm sure it is the same for your family and friends. Please look at history there is no good for the investor that could come from this. Sincerely Jann Catz

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Jannie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jannie Affiliation: Jun. 18, 2026 Please do not do this. As a retired couple learning the stock market this will be terrible! Why would you do this?

Jannie Hornby
(Gramma and Mum)

Jared — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jared Affiliation: Jun. 18, 2026 Jared S., Corporate Trainer - for the financial markets to be fair to consumers, we need insight. We need more regulation, not less, and removing our ability to see what is happening in companies that are publicly traded opens

up massive potential for fraud and abuse. This is not acceptable.

Jasmine Tokuda — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jasmine Tokuda Affiliation: Jun. 18, 2026 Investors need information to make financial choices. Without this information, many people will pull their investments from the stock market and invest in real estate and other assets they consider more secure. This will deprive many companies of much needed cash flow to grow and exist.

Jason Chen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jason Chen Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You must inform the people. The government should be for the people. Don't ruin this country.

Jason Conrad — Jun 18, 2026
Subject: S7-2026-15 From: Jason Conrad Affiliation: Jun. 18, 2026 This would be a giant step backward. CEO’s need to be accountable in a timely fashion.

Jay
Sent from my iPhone

Jason Hamilton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jason Hamilton Affiliation: Jun. 18, 2026 I like knowing what the companies I own are doing financially. If they are failing to meet projections and the financials show that, I need to know sooner rather than later. My plans can't be held up supporting losers when there are so many winners in the corporate space.

JASON JONES — Jun 18, 2026
Subject: S7-2026-15 Comment From: JASON JONES Affiliation: Jun. 18, 2026 I want to know what my companies actually do. I want accountability. I want quarterly reports continued!
Dr. Jason Jones

Jason Spainhour — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jason Spainhour Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:this will cause unnecessary losses to investor's and only benefit insider's

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Javon Carter-Harrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Javon Carter-Harrell Affiliation: Jun. 18, 2026 Javon Carter-

Harrell, this matters to me because quarterly reporting brings clarity, transparency, and fraud prevention. There is no good reason to change this cadence.

Best Regards,

Javon Carter-Harrell

Jax L — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jax L Affiliation: Jun. 18, 2026 Jackie Lickerman, semi retired, Illinois.

I'll keep this brief. The History and the Facts plainly show the return on investment Far out performed those companies who were reporting twice a year... not just in the US. Returning to the once short lived reporting twice a year is detrimental to investors. It doesn't provide a clear picture of the companies management and standings. Does not give investors time to react when investments are at risk for a loss or when there's an indication of greater opportunity to invest for a greater return.

These companies can continue to do quarterly as has been done throughout history from beginning. In fact, there were some sending monthly reports. Giving investors a look at the viability of a company in a manner where the investors could pivot, making adjustments to their investment strategy. Not months later.

In conclusion, if Warren Buffet is against it there's a reason why.

Thank you,
Jackie

Jay D Hackett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jay D Hackett Affiliation: Jun. 18, 2026 Demand quarterly reports. No sneaking around hiding the facts.

Jay D Hackett

jayhackett@comcast.net

317 502 3333

Sent from my mobile phone.Please excuse any typographical or spell check errors.

Jay Hamilton — Jun 18, 2026

Subject: S7-2026-15 Comment From: Jay Hamilton Affiliation: Jun. 18, 2026 Please keep the transparency by keeping quarterly reporting.

Sent from my iPad

Jay Kresses — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jay Kresses Affiliation: Jun. 18, 2026 Reducing the frequency of reporting heightens the risk of abuse lowers the security of investors, especially retail. Keep it like it is

Jay Kresses
Individual small-fr 75-100k

Sent from my iPhone

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jay spears — Jun 18, 2026
Subject: S7-2026-15 Comment From: jay spears Affiliation: Jun. 18, 2026 I think we should hold companies on a higher standard because they have our trust and when that trust is taken away through hidden books then who can we trust.

Yahoo Mail: Search, Organize, Conquer

Jay Tetzlaff — Jun 18, 2026
Subject: S7-2026-15 From: Jay Tetzlaff Affiliation: Jun. 18, 2026 Please keep CEO's honest by continuing with quarterly reporting.It's what Americans expect and certainly deserve.

Jayda Shaw Cooke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jayda Shaw Cooke Affiliation: Jun. 18, 2026 My name is Jayda. I live in NY. I am doing all the things I can to save for retirement and caring for elderly parents, my only crime is not being born rich. Please don’t punish people who aren’t wealthy, we just want to feed our families and care for our loved ones!

Sent from my iPhone

JAYME MILLER — Jun 18, 2026
Subject: S7-2026-15 Comment From: JAYME MILLER Affiliation: Jun. 18, 2026 Keep the reporting quarterly. We need as much accountability as possible.

Sent from my iPhone

Jayne Hogan — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Jayne Hogan Affiliation: Jun. 18, 2026 Continue reporting quarterly

Sent from my iPhone

Jayne Meyers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jayne Meyers Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPad

Jayne Niemi — Jun 18, 2026
Subject: S7-2026-15 From: Jayne Niemi Affiliation: Jun. 18, 2026 Quarterly reporting is essential to prevent fraud. Business moves MUCH faster these days, and quarterly reporting keeps fraud at bay. It should remain quarterly.
Jayne Niemi
,St Paul, Minnesota, retired educator

Jayne Ronchetto — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jayne Ronchetto Affiliation: Jun. 18, 2026 Quarterly. They should put their names and their reputation on the line quarterly. They are leading the company. They should be responsible for its honesty.

JB Bishop — Jun 18, 2026
Subject: Comment on S7-2026-15 From: JB Bishop Affiliation: Jun. 18, 2026 Please do not let corrupt politicians and corporations take advantage of American investors. Keep it Quarterly!!

JB
Sent from my iPhone

JC — Jun 18, 2026
Subject: S7-2026-15 Comment From: JC Affiliation: Jun. 18, 2026 Stay where it's at. If it moves, it won't stop moving.

Jean akers — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jean akers The SEC should report no less than quarterly so that people can make informed decisions about their investments. As an investor this is of utmost importance and is more transparent for everyone. Monthly would be better.

Jean Bean — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jean Bean Affiliation: Jun. 18, 2026 Jean Evatt, retired. I believe quarterly reporting should remain as longer reporting opens things up to fraud.

Jean Besio — Jun 18, 2026
Subject: S7-2026-15 From: Jean Besio Affiliation: Jun. 18, 2026 Accountability is important and i feel we need our quarterly reports to protect what little we have to count on.

Jean Enger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jean Enger Affiliation: Jun. 18, 2026 Reporting needs to stay quarterly. Going back to 1955 is a bad idea. Jean Enger retired

Get Outlook for iOS

Jean Gibson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jean Gibson Affiliation: Jun. 18, 2026 I don't agree with this decision. Why are you trying to set people back.

Jean Hom — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jean Hom Affiliation: Jun. 18, 2026 As a long-time investor, I strongly feel that changing quarterly corporate reports to every six months would invite fraud and reduce transparency. As a senior, I cannot afford to risk my retirement funds at all! Corporations already benefit from near zero taxes with tremendous loopholes—they can well afford to continue quarterly reports. This is an irresponsible, needless and reckless SEC proposal! Jean Hom, Sacramento, Ca.

Jean LePere — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jean LePere Affiliation: Jun. 18, 2026 My name is Jean LePere. I am a retired public health educator living in Fountain Inn, SC, I am asking that the SEC keep the quarterly reporting rule in place. It has worked well for decades. Don’t “fix” what isn’t broken! It was tried before and shown to be bad for many people like myself. Thank you.

Jean McDermott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jean McDermott Affiliation: Jun. 18, 2026 We must retain quarterly reporting to maintain open and honest reporting. Don't let those who wish to manipulate the market get away with it. What happens on the market affects the entire economy. It affects all of us.

Jean Randolph — Jun 18, 2026
Subject: S7-2026-15 From: Jean Randolph Affiliation: Jun. 18, 2026 My name is Jean Randolph, retired chaplain for the state of NC, living in Swannanoa, NC . Quarterly reports help to keep what is happening above board and beyond reproach. I cannot think of anything more necessary in this time of our country's business. Proving laws are being followed is paramount to alleviating fake news and numbers. Honesty is a non-negotiable.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jean Webb — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jean Webb Affiliation: Jun. 18, 2026 I invest in individual stocks. This move to decrease oversight would make investing too dangerous. I'd have to stick to cd's for my retirement funds. Jean Webb, retired.

Jeanie Hall — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jeanie Hall Affiliation: Jun. 18, 2026 I do not support semi annual reporting. Less transparency, more opportunities for corruption, and the cost to the US citizen are reasons not to support the change. I have lost enough as it is.

Jeanie Kee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeanie Kee Affiliation: Jun. 18, 2026 Investors have a right to know AT LEAST QUARTERLY. It is OUR hard-earned money. At age 72, I deserve to be able to protect it with true & frequent reports.They will TAKE ADVANTAGE otherwise, and we ALL know this right? Keep it Quarterly to protect us all. It is only right.

Jeanie Lewis — Jun 18, 2026
Subject: S7-2026-15 From: Jeanie Lewis Affiliation: Jun. 18, 2026 Absolutely must stay as every 3 months for reporting.

Jeanine Libka — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeanine Libka Affiliation: Jun. 18, 2026 Quartet reporting has worked so far. Information is important to my ability to invest and dispose of investments. I say keep it as it is.

Jeanne Jakel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jeanne Jakel Affiliation: Jun. 18, 2026 Do not go back to

semi-annual reporting. Investors need the most updated information to find secure stocks. This has been tried and cost the American people dearly. Who do you work for SEC?
Do the right thing for hard-working Americans.

Sent from AOL on Android

Jeanne Keeney — Jun 18, 2026
Subject: S7-2026-15 From: Jeanne Keeney Affiliation: Jun. 18, 2026 My name is Jeanne Keeney, I am retired, I have lived in the USA all of my life. Keep quarterly statements! It keeps the system honest or more honest. It is important to me because I come from a family of accountants in the U.S.A. who also served in the military. My Dad, husband, brother, brothers-in-law, uncles, cousins, grandfathers, all served in the military to protect the Constitution and our country. I am tired of seeing my country ruined by grift, deceit, and bad actors, pretending to be for our Constitution and country when they are robbing us blind. This country needs to stop allowing greedy corporations and the wealthy from stripping away everything that we believe in, have fought for, and died for to be stolen from us.

Jeanne Nelson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Nelson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not change the rule that public companies must provide quarterly reports to their investors. I rely on those reports to make judgments as to whether or not my retirement investments are doing well or if they need to be rebalanced or changed in other ways. I do not know why you are considering changing this rule, but it has been working well for me and other investors like me and should not be changed. As my grandfather used to say, "If it ain't broke, don't fix it."

Jeanne Preston Williams — Jun 18, 2026
Subject: S7-2026-15 From: Jeanne Preston Williams Affiliation: Jun. 18, 2026 Yes!

Jeanne Steffener — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeanne Steffener Affiliation: Jun. 18, 2026 Keep the reporting quarterly. Jeanne Steffener, retired.
Keep them honest.

Jeanne Thelwell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jeanne Thelwell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is a time when corporate power and corporate arrogance are a real danger to average Americans. Requiring them to continue reporting quarterly is vital to the safety security of retail investors.

Jeanne Turnquist — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeanne Turnquist Affiliation: Jun. 18, 2026 Attention - Important Matter

Quarterly reporting is essential to keep portfolios strong - SEC do your duty !!!
Require Quarterly Reporting
We are all watching …

JM Turnquist
Senior Vice President Commercial Banking

Jeanne Wickens — Jun 18, 2026
Subject: S7-2026-15 From: Jeanne Wickens Affiliation: Jun. 18, 2026 Jeanne Wickens, retired, Maple Grove, MN 55369. As my former employment was with financial organizations, I believe it is essential that quarterly reporting by entities looking for loans, etc., continues. It is the very best way for banks and other investment or financial institutions can be a bit more certain as to the accuract and honesty of corporate executives.

Jeannette Taylor — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jeannette Taylor Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Re: File No. S7-2026-15 – Semiannual Reporting
I strongly oppose proposed Rule S7-2026-15.
As a retail investor and member of the American middle class, I believe this proposal would reduce transparency in public markets and create an information advantage for corporate insiders, institutional investors, and well-connected market participants at the expense of ordinary investors.
Public companies already possess substantially more information about their financial condition and operations than individual investors. Quarterly reporting helps narrow that information gap by requiring regular disclosures that allow all investors to evaluate a company's performance on a timely basis. Reducing those reporting requirements to twice per year would increase the amount of time during which insiders and large institutions have superior knowledge of a company's business while retail investors are left with less information.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. In my view, less frequent reporting moves in the opposite direction. Transparency is not a burden on investors—it is a safeguard. Working families, retirees, and middle-class Americans who invest through retirement accounts deserve more access to information, not less.
This proposal risks increasing uncertainty, reducing accountability, and weakening investor confidence. Six months is a long time in today's rapidly changing economic environment. Investors should not be expected to make decisions with less frequent financial disclosures from publicly traded companies.
While there may be arguments that reducing reporting requirements lowers costs for issuers, those benefits should not come at the expense of investor protection and market transparency. Any cost savings for companies must be weighed against the potential harm to millions of retail investors who rely on timely and consistent disclosures.
For these reasons, I respectfully urge the Commission to reject Rule S7-2026-15 and preserve quarterly reporting requirements for public companies.

Sincerely,
Jeannette Taylor

Jeannette Vincent — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeannette Vincent Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain. Investors should have as much transparency as possible for their investments, it’s our hard earned dollars that are being invested with companies.
Jeannette Vincent, Contract Specialist

Jeannine T. Levesque — Jun 18, 2026
Subject: S7-2026-15 From: Jeannine T. Levesque Affiliation: Jun. 18, 2026 My name is Jeannine T. Levesque, retired reference librarian at publi libraries in Nashua, NH, and Leominster, Massachusetts.

I find it ridiculous that such a helpful and successful policy as quarterly reporting would be up for reconsideration. It makes no sense to change. It's the best, if not only way, for stockholders AND members of the general public to see what is going on in near-real time.

The graphics showing how the stock market did when reporting was twice a year vs. quarterly, as it has been for some time now, are very clear. What a difference in returns to the people! The CEOs MUST have to certify personally that the numbers are correct. As the saying goes, "IF IT AIN'T BROKE, DON'T FIX IT." Well, it AIN'T broke, not for us ordinary folks, and we DON'T want it to be broke. Please CONTINUE with quarterly reporting.

I am an ordinary U.S. taxpayer with some modest investments. Retired seven years ago, living mostly on my investments and some Social Security (if this administration doesn't eliminate it), so this subject is very important to me. When working, I was a reference and genealogical librarian at a public library. Investments, encouraged by my Dad and Granddad, made the difference, since my pay was not that great.

I live in Nashua, New Hampshire, and have worked in New Hampshire and central Massachusetts nearly all my life.

If quarterly reporting should be ended, and the administration emasculates Social Security as well, this country is going to be seeing a lot of VERY DESPERATE PEOPLE - and I might well be one of them.

Please leave this alone. Do not jeopardize our investments. There is risk enough already. Maintain the quarterly reporting we have come to rely upon.

Thank you.

Jeannine T. Levesque
Retired reference librarian
Nashua, New Hampshire

Jeff Adams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeff Adams Affiliation: Jun. 18, 2026 Monthly reporting would be ideal but quarterly reporting is essential for transparency.

Sent from my iPhone

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jeff andrews — Jun 18, 2026
Subject: S7-2026-15 Comment From: jeff andrews Affiliation: Jun. 18, 2026 Eliminating the quarterly report is a crime. It invites more fraud.

Sent from my iPhone

Jeff Bethune — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jeff Bethune Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I am an older investor, and I need to know as much as I can to invest well, and to compare the information about one company with another, in a timely fashion.
I think this proposal would limit my ability to do so. Too, I think that it would encourage fraud.
Please, reconsider whether to propose this rule: I believe it to be unnecessary.
Thank you,
Jeff Bethune

Jeff Chase — Jun 18, 2026
Subject: S7-2026-15 From: Jeff Chase Affiliation: Jun. 18, 2026 Getting rid of Quarterly Reports put all investors in the dark and reduces market stability and reasonable assurance for investors. These changes are moving things in the wrong direction.
Jeff Chase
San Jose, CA

Jeff Gruter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeff Gruter Affiliation: Jun. 18, 2026 No way !! Stop this nonsense. We want full disclosure all the time. 100%

Sent from my iPhone

Jeff Hill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeff Hill Affiliation: Jun. 18, 2026 It's essential to keep CEOs required to sign quarterly reports.

Jeff Hill
jhill@cruzio.com
(408) 859-2103

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jeff lockwood — Jun 18, 2026
Subject: S7-2026-15 Comment From: jeff lockwood Affiliation: Jun. 18, 2026 This is a horrible proposal. The rules put in place before we're meant to protect us from bad actors running these corporations. Your proposal would allow them six months to hide in the dark and make bad decisions, which could lead small investors left holding the bag. It is not like we can trust these companies to do the right thing for investors, they do what's right for senior management (aka take huge bonuses and then filing for bankruptcy protection). This proposal needs to be squashed.

JEFF RISING — Jun 18, 2026
Subject: S7-2026-15 Comment From: JEFF RISING Affiliation: Jun. 18, 2026 Jeff Rising,
Branch Manager
changing to only 2 times a year can jeopardize my retirement funds. This is not the best practice for our elderly living off a private retirement fund.

Jeff Rising
810-444-8595

Jeff Sceili — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jeff Sceili Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Companies need to disclose and report more information and not less. Increasing the reporting period is the exact wrong action to take. Protect investors, the economy, and trust is the system by disapproving increasing the reporting schedule.

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jeff sheehan — Jun 18, 2026
Subject: S7-2026-15 From: jeff sheehan Affiliation: Jun. 18, 2026 You did the crime , now you have to do your time . Every minute needs to be accounted for in whatever prison stated!

Sent from my iPhone

Jeff Steinhoff, MD — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jeff Steinhoff, MD Please keep financial reporting to every 3 months. I think if any of us invested in a local restaurant or local business, we would want regular updates monthly if not quarterly, As stockholders(investors) we are entitled to regular information about the health of the business. Every 6 months allows insiders more information than regular (retail) investors and tilt the balance of fairness away from us.

Jeff Sullivan — Jun 18, 2026
Subject: S7-2026-15 From: Jeff Sullivan Affiliation: Jun. 18, 2026 I see no reason to ease the standards placed on CEO and CFOs unless a plan is afoot to rob and plunder America and get away with it. With help from our supposed representation who have been proven corrupt it seems your again on the path to destroy more of our country as there is no reason other than grift to ease the standards on heads of business. Don̈t change what works

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Jeff Wright — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeff Wright Affiliation: Jun. 18, 2026 Leave it alone!

JEFFERY BARKER — Jun 18, 2026
Subject: S7-2026-15 From: JEFFERY BARKER Affiliation: Jun. 18, 2026 1) certified filings would fall from four a year to two, and integrity requires executive sign-off, (2) 8-Ks and press releases carry no certification and no auditor review, therefore, no substitutes, (3) the SEC is admitting the replacement is weaker, so the answer is withdrawal, not a patch, and (4) these safeguards were written after Enron for a reason, and the SEC should explain what has changed.

Sent from my iPhone

JEFFERY CLARK — Jun 18, 2026
Subject: S7-2026-15 Comment From: JEFFERY CLARK Affiliation: Jun. 18, 2026 If you want to be a publicly traded company , then transparency is required. There’s absolutely no benefit to the investor by reducing the reporting requirements.

Jeff

Jeffery McGonagill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeffery McGonagill Affiliation: Jun. 18, 2026 This is only for the benefit of the investor class. It doesn't benefit anyone else.

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jeffery moyers — Jun 18, 2026
Subject: S7-2026-15 From: jeffery moyers Affiliation: Jun. 18, 2026 Can we please stop giving the rich more power and more ways to screw over the American public? This would just be one more

tool for business to commit fraud and steal from the middle class.

Jeffery Richards — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jeffery Richards Affiliation: Jun. 18, 2026 Jeffery Richards
Program Manager
Saint Clair Shores, MI

Less transparency comes with lower returns and lower valuations. Keep the quarterly reporting, please. Americans could lose as much as half of their savings with semi-annual reporting.

_____
Jeff Richards

Jeffrey A. Search Certified PMP (Professional Project Manager) — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jeffrey A. Search This change provides a degradation to oversight needed to ensure public trust in publicly traded entities. Large corporations save the accounting costs, while investors assume the risk with no apparent benefit. This requirement is an important check/balance mechanism.

Jeffrey Bryan — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jeffrey Bryan Changing quarterly reporting to semi-annual is bad for individual investors like me. I am a small investopr and I need to know what a company is doing with my money. Less information will not allow me to properly manage my investment.

Jeffrey Kestin — Jun 18, 2026
Subject: S7-2026-15 From: Jeffrey Kestin Affiliation: Jun. 18, 2026 This is unacceptable. Corporate power is already out of control in this country thanks to the legalized bribery handed down by the Supreme Court. CEOs require more accountability, not less. there is no reason whatsoever to consider this change.

Jeffrey Kestin
Engineering COO
Indianapolis, Indiana

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jeffrey.a.english — Jun 18, 2026
Subject: S7-2026-15 Comment From: jeffrey.a.english Affiliation: Jun. 18, 2026 Transparency is crucial for publicly traded investment. Without it there is less accountability. Without accountability, there is less reason to invest. Lets maintain or improve integrity in financial reporting. Lets continue

to hold executives accountable for their actions as well. Actions, both good and bad, have consequences. Stakeholders should expect nothing less.

Thanks,

Jeff English

Sent from my Galaxy

Jen Daniel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jen Daniel Affiliation: Jun. 18, 2026 Quarterly reporting allows for more transparency and helps to improve confidence in the market and the economy. Please do NOT change the current reporting schedule!

Jen Usellis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jen Usellis Affiliation: Jun. 18, 2026 It is unacceptable for publicly traded corporations to hide their earnings for 6 months at a time. We know why they're doing it as we witness mass layoffs and AI takeovers. Their main shareholders are running away with everything while everyone else suffers. Make them prove their value.

Jennifer Usellis
Customer Experience Manager
Chicago, IL

Jene Weinstein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jene Weinstein Affiliation: Jun. 18, 2026 This is a really bad idea. Please continue quarterly reporting.

Jenifer bryant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jenifer bryant please keep reporting quarterly , investors deserve honesty and transparency.

Jenn Lelinski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jenn Lelinski Affiliation: Jun. 18, 2026 Quarterly reporting works as it is expected to. Changing it would allow small problems for businesses to get out of hand and put other stakeholders at a disadvantage that is not acceptable. Don't fix what ain't broken

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Jenn Thayer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jenn Thayer Affiliation: Jun. 18, 2026 Are you trying to destroy the common investor and create the horrible reign of the fat, ugly, selfish trillionaire? Our country is now so much in debt and will be destroyed. You are the bending over for the bully. YOUCEHOULD BE FORVTHE PEOPLE

Jenn Thayer
~ This message sent via carrier pigeon.

Jenna Bissonette — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jenna Bissonette Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Don't do it!!!!!!!

Jennifer Brisson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Brisson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Investors need quarterly statements to better understand companies' performance to make informed decisions and in many cases to ensure quality of life in retirement. Do not shift to reporting only twice a year.

Jennifer Clark — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Clark Affiliation: Jun. 18, 2026 I'm a nurse x 16 years. I've seen our medical system degraded steadily over that time. The people who run our hospitals and make decisions for us and our patients have only business education. They are always overpaid and rewarded with bonuses while everyone else just tries to keep the boat afloat. They do crooked dealings that require MORE accountability, not less. Please don't let the rich get richer at the cost of our healthcare system. Thank you for your time.

Sent from my iPhone

Jennifer Clay — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Clay Affiliation: Jun. 18, 2026 I am an individual investor. Quarterly reporting is essential for me to make sound decisions.

Jennifer Clay
Sent from my iPad

Jennifer Ellen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Ellen Affiliation: Jun. 18, 2026 Wall Street needs more transparency, not less. And that doesn't happen without regulation. Quarterly Reporting matters. Don't make it even less frequent.

I'm a middle class American with my retirement funds in investment accounts. I don't have a lot, but what I do have matters. I care that my funds are managed with a concern for accountability and integrity.

Jennifer Ould
Chicago, IL
Office Administrator
"Every year of my life I grow more convinced that it is wisest and best to fix our attention on the beautiful and the good, and dwell as little as possible on the evil and the false."
- Richard Cecil

Jennifer Fahey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Fahey Affiliation: Jun. 18, 2026 I am an investor who wants to maintain the current transparency driven by quarterly reporting and do not want companies to benefit from lesser transparency with 6month reporting. Please do not change current SEC requirements.
Jennifer Fahey, recently retired, former Managing Director Director, Marsh

Jennifer J. Fahey
Jennifer.j.fahey@gmail.com
C: 914.552.5388

Jennifer Hand — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jennifer Hand I strongly disagree with a move to semiannual reporting. This would be moving our country backwards in terms of company transparency and freedom of information. As an individual retail investor who invests in individual stocks as well as index funds, I rely heavily on quarterly reporting from companies to make investment decisions. This rule will have a severe impact on my, as well as every other retail investor's, ability to make sound investing decisions and will ultimately result in less participation in the US stock market.

Jennifer Kelly Greene — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jennifer Kelly Greene Affiliation: Jun. 18, 2026 Jennifer Greene, Vice President of Global Business Services, Connecticut-based headquarters with more than 72000 employees. We need to maintain quarterly transparency. Please don't admire this change to semi-annual. As I had into retirement the risk of today's economy and uncertainty introduced by current factors are very concerning. Further relaxing requirements opens the door to more uncertainty and opportunities for fraud.

Jennifer Kunze — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Kunze Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I need good information quarterly to make good decisions with my financial advisor! Please don't change this or I may be forced to change my investments! Thank you for your consideration.

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jennifer Moore — Jun 18, 2026
Subject: S7-2026-15 From: jennifer Moore Affiliation: Jun. 18, 2026 Quarterly reporting is the bare minimum.

Sent from my iPad

Jennifer Nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Nelson Affiliation: Jun. 18, 2026 Quarterly reporting is vital for the financial security of small investors and should not be eliminated.

Get Outlook for iOS

Jennifer Perrin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Perrin Affiliation: Jun. 18, 2026 Please keep all reporting requirements as a minimum. Honestly businesses should be reporting monthly to increase transparency and honesty and maybe there might be a better chance of stopping places like Epstein island from happening. It is abhorrent they licensed brokers can’t own certain stocks but businessss can essentially do whatever they want. Please hold businesses and their top echelon accountable by continuing or even expanding reporting requirements. Please stop bending down to corporate greed.
Jennifer Perrin

Sent from my iPhone

Jennifer Phillips — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jennifer Phillips Affiliation: Jun. 18, 2026 Jennifer Phillips

Acute Care Nurse Practitioner
Crawfordsville Arkansas

I am getting closer to retirement and will greatly depend on my retirement savings during my retirement, especially with the state of social security. Any loss to my retirement savings will greatly affect my savings to retire and having a living wage. These decisions will negatively affect a great majority of working Americans. Please stop making it harder for the elderly to retire and enjoy the last years of their lives.

Jennifer Phillips

Sent from my iPhone

Jennifer Piazza — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Piazza Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
we need more transparency not less!! Don't change the rules!!

Jennifer Riley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Riley Affiliation: Jun. 18, 2026 Play fair ! This is an outrageous give away.

- Sent Via Mobile Phone

www.jenniferrileystudio.com

Riley Studio:
45 Main St. #1012
Brooklyn NY 11201
Not a mailing address

Mail to:
70 Washington Street 8A
Brooklyn NY 11201

Jennifer Robertson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Robertson Affiliation: Jun. 18, 2026 I have two IRAs and a Teachers' Retirement account so I am deeply concerned with the actions of public corporations.
Less ability to see what my stocks are doing? LESS Oversight? Oh, Hell NO!

Jennifer Robertson, Graphic Designer

Jennifer Schroeder — Jun 18, 2026
Subject: S7-2026-15 From: Jennifer Schroeder Affiliation: Jun. 18, 2026 I'm a mature teacher in Oregon. Most jobs require oversight. It keeps us on track and makes sure we are doing our jobs. The bigger the job, the more important oversight is. Trust and honesty is important.

Sent from my iPhone

Jennifer Spruill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Spruill Affiliation: Jun. 18, 2026 The SEC should keep the current quarterly earnings report rule in place for everyone. There is too much that can change and that companies can hide in a 6 month period, which severely impacts individual investors' income earned from their stock portfolios. It is not right that executives, lawyers and big institutional investors get an advantage of quarterly earning reports while individual stock investors get 6 month earnings reports. This perpetuates the rich getting richer and the middle class and poor getting poorer. The wealthy already have many advantages over individual investors. Keep quarterly earnings reports for EVERYONE.

Jennifer Spruill
Retiree

Sent from my iPhone

Jennifer Thon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jennifer Thon Affiliation: Jun. 18, 2026 A company should never be allowed to hide their books, not for one second. They should always be available for review. If a normal person did this, they would go to prison. Why should the 'Good'ol Boys" be held to a different standard?

Sent from my iPad

Jennifer Wood — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jennifer Wood Affiliation: Jun. 18, 2026 My name is Jennifer B. Wood, living in Northern California. I'm a retired RN, having practiced for 45years. I worked very hard to earn my retirement and my husband a retired professional geologist are comfortable but would be devastated if the SEC switched reporting to
semi annually. Please consider how much money we are already spending in our present situation and MAINTAIN the quarterly reporting.

Jennings Soccorso-McCoy — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jennings Soccorso-McCoy Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Retailers already have such a small piece of the pie this on disenfranchises Americans even more.

Jenny Claire — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jenny Claire Affiliation: Jun. 18, 2026 As a day trader I want more info about companies, not less. This move just furthers the spiraling downfall into accepting insider trading.

Jenny Estes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jenny Estes Affiliation: Jun. 18, 2026 Yes keep quarterly

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Jenny Zervakis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jenny Zervakis Affiliation: Jun. 18, 2026 I am 58 years old. I have been investing in stocks since I was 30 years old and while not a lot it's a critical part of my retirement. Quarterly reports keeps "honest people honest". This is a complete no brainer that has served well and ensured trust in the stock markey for the last 50 years. Keep the quarterly reports. Jennifer Zervakis, Durham NC

Jerald Stafford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerald Stafford Affiliation: Jun. 18, 2026 Once again, the small, unconnected invester will be left holding the empty bag.

Jeremy Marsch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jeremy Marsch Affiliation: Jun. 18, 2026 Investment matters to all of us, not just institutions with alternative intel. As an individual investor approaching retirement, I need to be able to make informed decisions about my investments. Reducing thr reporting requirement to 6 months only makes that harder.

Sent from my iPhone

Jerome Larson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerome Larson Affiliation: Jun. 18, 2026 Keep quarterly reports.

Jerri Bishop — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerri Bishop Affiliation: Jun. 18, 2026 Transparent and timely reporting is the only fair way for ALL investors . Keep the quarterly reporting system.

Thank you

Jerry Hines — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerry Hines Affiliation: Jun. 18, 2026 I would NOT accept that in my portfolio

Jerry

Jerry Kirtley — Jun 18, 2026
Subject: S7-2026-15 From: Jerry Kirtley Affiliation: Jun. 18, 2026 Jerry Kirtley, Retired, Chattanooga Tennessee...We need these reports quarterly. Don't start easing the accountability.

Jerry Nation — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerry Nation Affiliation: Jun. 18, 2026 Please keep quarterly. As a retail investor, quarterly reports are essential to my investing decisions.
Jerry Nation
Retired business owner
Retail Investor.

Sent from my iPad

Jerry Sandlin Do not do this! I see no justification for it, except the opportunity for more corporate shenanigans! — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jerry Sandlin Do not do this! I see no justification for it, except the opportunity for more corporate shenanigans!

Jerry Schroeder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jerry Schroeder Affiliation: Jun. 18, 2026 Keep quarterly reports!!!!

Sent from my iPhone

Jerry Skeenes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jerry Skeenes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
All private companies should disclose all vital info to potential investors and not hide information to insiders on trading.
Also, Accredited Investor rule is not fair. You don't need to be an accredited gambler to bet and MAYBE loose everything at a casino. You shouldn't judge who is responsible and who isn't.

Jerry Sommerville — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jerry Sommerville Affiliation: Jun. 18, 2026 Less reporting flattens the returns which looks like less profits, thus less valuation. This is stupid as it encourages bad actors when no one is looking but twice a year. Government loses money, investors lose money, the economy shrinks when we don't know what a company is worth. Reject this proposal immediately.

Sent from my iPhone

Jerry Toms — Jun 18, 2026
Subject: S7-2026-15 From: Jerry Toms Affiliation: Jun. 18, 2026 PLEASE keep it quarterly!
Thanks, Carolyn Toms, retired, Northern Kentucky

Jesele ZL — Jun 18, 2026
Subject: S7-2026-15 From: Jesele ZL Affiliation: Jun. 18, 2026 Quarterly reporting is the bare minimum measure to ensure ethical practices in one of the most notoriously corrupt facets of American society. To suggest that reporting no longer be required at that interval is to deliberately carve out loopholes to permit badly behaved people to expand the depths of their depravity. If anything, we should be increasing the frequency of reporting to monthly, as is the case with most businesses.

I have a vested interest in this as someone whose family has a substantial portion of savings in stocks. Many Americans are in the same boat. To create a higher likelihood of financial harm being done to everyday citizens like me, all for the benefit of a few, is completely unacceptable.

–Jesele, Senior Marketing Director, New Hampshire

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jess schneck — Jun 18, 2026
Subject: Comment on S7-2026-15 From: jess schneck Affiliation: Jun. 18, 2026 Reverting to old rules for monitoring simply does not make sense. If anything, we need more transparency, not less.

Please do not allow this to happen. My demographic already unlikely to actually benefit from social security. Now this?

Jessica Schneck
Sr. Instructional Designer, Philadelphia, PA suburbs

Jesse Bader — Jun 18, 2026
Subject: S7-2026-15 From: Jesse Bader Affiliation: Jun. 18, 2026 This is vital. The ultra rich need regulation

Sent from my iPhone

Jesse Donnelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jesse Donnelly Affiliation: Jun. 18, 2026 Let’s Keep It For Sure
Jesse Donnelly
Film Maker Producer
Actor Stuntman Musician

Sent from my iPhone

Jessica Boemker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jessica Boemker Affiliation: Jun. 18, 2026 My name is Jessica Sharp, and I am a stay at home mom in Ohio. We rely on my husbands income to get by, including for retirement savings. We cannot afford a change that would make it more difficult to invest wisely for retirement while benefiting the wealthy instead.

Jessica Sharp

Jessica Brim — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jessica Brim Affiliation: Jun. 18, 2026 Do not rollback financial reporting! J Roberts Trader KS City

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Jessica Luton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jessica Luton Affiliation: Jun. 18, 2026 Jessica: teacher. We deserve transparency and a fair shot at some kind of retirement. Stop trying to ruin us from every angle.

Jessica Monroe — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Monroe Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We work hard for our money and transparency in reporting allows for investors to know what's happening in a reasonable amount of time. Changes to the rule would mean less transparency and more room for fraud and tha is just unacceptable. The current rules make sense and should be maintained. It's the right and fair thing to do.

Jessica Tsu — Jun 18, 2026
Subject: S7-2026-15 From: Jessica Tsu Affiliation: Jun. 18, 2026 It’s important to keep corporations accountable, quarterly reports are absolutely necessary. My name is Jessica Tsu, I’m a logistics

management specialist in Utah. This issue affects everyone and should not be allowed to occur. Corporations already do not always do the right. Accountability for all is necessary through quarterly reports.

Regards,
Jessica Tsu

Sent from my iPhone

Jil Daniel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jil Daniel Affiliation: Jun. 18, 2026 Those bigots need to be monitored like animals at the Zoo,
Never let them feel free…
They all need to be protected taxed 80% for the treasury Dept.

Sent from my iPhone

Jill Grimes — Jun 18, 2026
Subject: S7-2026-15 From: Jill Grimes Affiliation: Jun. 18, 2026 We, the People, are tired of the corporate overlords! Hold them accountable!
Do not relax the quarterly accounting!

Jill Grimes, Greeley, CO.

Sent from my iPad

Jill Hahn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jill Hahn Affiliation: Jun. 18, 2026 As a retired teacher in Wisconsin who relies on my investments I want the reporting to remain quarterly. Jill Hahn

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Jill LeBlanc — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jill LeBlanc Affiliation: Jun. 18, 2026 This proposed change is terrible, taking away transparency is wrong. How will it help me as an investor? Who does the SEC work for? The people or companies? Jill LeBlanc -Retired

Jill LeBlanc
Sent from my iPhone 504-400-2881

Jill Rhoades — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jill Rhoades Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please continue quarterly reporting. As a retiree, this timely monitoring of my investment portfolio is

crucial.

Thank you.
Jill Rhoades

Jill Sater — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jill Sater Affiliation: Jun. 18, 2026 As a retiree, already living on a limited budget, I can barely afford to keep up with inflation as it is. To lose any more of my money because of this change in reporting, would make me dependant on social services or possibly homeless.
Rolling back to 1955 reporting standards would greatly harm the vast majority of our population. The only ones who would profit from it are those who hide the money.

Jill Sater,
Ogden, Utah

Jill Springer — Jun 18, 2026
Subject: S7-2026-15 From: Jill Springer Affiliation: Jun. 18, 2026 Keep quarterly accounting! It keeps everyone accountable.

Sent from my iPhone

Jillian Hernandez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jillian Hernandez Affiliation: Jun. 18, 2026 The “savings” aren’t worth the risk! Stop playing with our lives. Saving for retirement/ investing my money as a barista is hard enough. If anything disclosure should be more robust and more frequent.

Jillian Sweetland Lewis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jillian Sweetland Lewis Affiliation: Jun. 18, 2026 Myname is Jillian Lewis and I am a solo mom working hard in Norfolk, Virginia to provide for my son since my husband died. With the very real possibility that social security won't be around when I'm of age to collect, I NEED my 403-b and Roth to be able to provide for me. The possibility of you changing the game to give billion dollar corporation the ability to screw me and everyone like me makes me sick. Look out for the American people! I've worked non profit jobs for almost 15 years now- I'm not trying to be rich, just trying to make sure I don't end up homeless in my golden years. Don't screw us up over paperwork.

Get Outlook for Android

Jim — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 18, 2026 It's ludicrous that these companies are trying to operate clandestinely. This kind of behavior should not be permitted.

Jim — Jun 18, 2026
Subject: S7-2026-15 From: Jim Affiliation: Jun. 18, 2026 Please keep quarterly reports mandatory! We all saw the abuse without them!

Jim — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jim Affiliation: Jun. 18, 2026 Please keep this quarterly.

Jim Bloxsom

Jim And Gina Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim And Gina Thompson Affiliation: Jun. 18, 2026 Retain quarterly reporting.

Sent from my iPhone

Jim Day — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Day Affiliation: Jun. 18, 2026 This is a bad idea for investors. Too much power for big business. Vote no!

Regards,

Jim Day

301/908-4388 c
jim@asm-dmv.com
www.asm-dmv.com
Please use our dedicated e-mail addresses:
quotes@asm-dmv.com
orders@asm-dmv.com
info@asm-dmv.com

Jim Ellis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Ellis Affiliation: Jun. 18, 2026 If anything more supervision

is needed. A higher level of security is needed, not less. The American taxpayers are being taken advantage of by the wealthy more every day. Inadequate over site and enforcement only leaves the door open for even more illegal activities. Stay the course….

Thank-you,

Jim Ellis
37 Brody Lane
Hudson, NH 03051-4559
781 910 5156

Jim Harrington — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Harrington Affiliation: Jun. 18, 2026 This cannot be allowed! There is enough fraud occurring right now and this will only enable more and reduce accountability. A few will profit if this is allowed and won't create a level playing field. This cannot be allowed.

Jim Heider — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Heider Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Jim Hime — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jim Hime Affiliation: Jun. 18, 2026 I am for quarterly reporting. Any less can be a significant threat to the public. My thought is that government should protect the people and its investors, not corporations.

I find it shameful that there is a thought of any less reporting do that the public and investors can act quickly.

Jim Hime
PO Box 1690
Dickinson, Texas 77539

Jim Johnson — Jun 18, 2026

Subject: S7-2026-15 Comment From: Jim Johnson Affiliation: Jun. 18, 2026 Quarterly reports should be keep. It is the shareholder's company. Most of the companies I have worked for or consulted with budget and report quarterly anyway. This is not some big burden. You are already reporting to the banks if you have a line of credit. There is no reasonable reason to not report quarterly. It would never pass a shareholder vote. The only reason to not report quarterly is if you are up to no good. James Johnson Retired IBM Global Business Solutions

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Jim Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Johnson Affiliation: Jun. 18, 2026 Keep the current reporting criteria.

Jim M — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim M Affiliation: Jun. 18, 2026 Monthly would be far more up to date

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Jim Marek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Marek Affiliation: Jun. 18, 2026 Keep the quarterly reporting standard. History shows corruption runs rampant when companies can do as they please. It isn't just the corporate business organizations, it is the accounting firms & legal firms that need to insure quarterly reports to stop fraud and financial abuse. Mr. James H. Marek, Jr.

Jim McCaffree — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim McCaffree Affiliation: Jun. 18, 2026 It’s horrible. This just gives more cover to crooks.

Sent from my iPhone

Jim McWeeney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim McWeeney Affiliation: Jun. 18, 2026 You need quarterly reporting to keep everything in check. 6 months is too long and a lot can go wrong in that period. Why change something that’s working?

Jim

Jim Milstead — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Milstead Affiliation: Jun. 18, 2026 We need transparency in all companies this is bad change

Jim Milstead

Sent from my iPhone

Jim Mutti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Mutti Affiliation: Jun. 18, 2026 I support the SEC requiring public companies to report earnings every 3 months. This is by no way too big of a burden with the advancement of computing technology and makes no sense to move to 6 month.

Loyal tax paying citizen,

James Mutti.

Sent from my iPhone

Jim Senft — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jim Senft This should not be implemented. Quarterly reporting protects individual investors. More information is better than less information. This is a move in the wrong direction.

Jim Weber — Jun 18, 2026
Subject: S7-2026-15 From: Jim Weber Affiliation: Jun. 18, 2026 My name is Jim Weber and I am against lowering the report verification to 2 times a year, rather than 4.

Honesty is expected, but required statements are a guarantee that fair practice prevails.

Jim Weber — Jun 18, 2026
Subject: S7-2026-15 From: Jim Weber Affiliation: Jun. 18, 2026 My name is Jim Weber and I am against lowering the report verification to 2 times a year, rather than 4.

Jim Weber — Jun 18, 2026
Subject: S7-2026-15 From: Jim Weber Affiliation: Jun. 18, 2026 My name is Jim Weber and I am against lowering the report verification to 2 times a year, rather than 4.

-- Jim --

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jim whitmore — Jun 18, 2026
Subject: S7-2026-15 Comment From: jim whitmore Affiliation: Jun. 18, 2026 James Whitmore, software engineer. Quarterly reporting is essential to keeping abreast of my portfolio and ensuring those that manage it are being responsive to changing conditions. Personally, I think monthly would

be a better frequency.

You should be asking yourselves, "What is better for these firms investors?" Not "What is best for the investment firms."

Get BlueMail for Mobile

Jim Woltkamp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jim Woltkamp Affiliation: Jun. 18, 2026 Keep the reporting 4 times a year please.

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jimmbo443 — Jun 18, 2026
Subject: S7-2026-15 From: jimmbo443 Affiliation: Jun. 18, 2026 Just explain why it needs to change! it works fine now leave it alone .

Jimmy Barnett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jimmy Barnett Affiliation: Jun. 18, 2026 I'm a retiree who depends on my financial advisor to manage my stock investments and he can't do that unless he can see what the financials are for the companies I'm invested in. This will only help company insider trading. This screws the public investor. The SEC SHOULD REJECT THIS PROPOSAL AND KEEP IT QUARTERLY. Jimmy and Heide Barnett of Austin Texas.

Sent from my iPhone

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jimmy blissitte — Jun 18, 2026
Subject: S7-2026-15 From: jimmy blissitte Affiliation: Jun. 18, 2026 There is no reason to change the ruling on the quarterly reporting. This keeps everyone on the up and up. We don't need to give anyone the opportunity to start falsifying reports or covering up any underhanded type of business dealing.

JIMMY SHAFER — Jun 18, 2026
Subject: S7-2026-15 Comment From: JIMMY SHAFER Affiliation: Jun. 18, 2026 It needs to remain quarterly! Jim Shafer, Utility operator, middle class investors will be at a distinct disadvantage with much less information than insiders and the elite.

Yahoo Mail: Search, Organize, Conquer

Jiovanni Torres — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jiovanni Torres Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
A reduction of reporting is counter intuitive of the technological leaps that are coming soon. With use of AI, data reporting will be quicker and easier. Changing reporting to every 6 months makes no sense when you would expect the efficiency of rapid collection and relay of data. If anything there should be a reduction in quarterly reports to bi-monthly or even monthly. There is only argument for a reduction in timing creating an increase in reporting. Not a reduction of reporting and decrease in timing. Please remove this change to semi-annual reporting. It's counter progressive.

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jiyoung carolyn park — Jun 18, 2026
Subject: S7-2026-15 Comment From: jiyoung carolyn park Affiliation: Jun. 18, 2026 I oppose ending quarterly reporting. Anymore grift in the cover of darkness, and no one will do business in this country.

Carolyn Park

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jloretta1 — Jun 18, 2026
Subject: S7-2026-15 Comment From: jloretta1 Affiliation: Jun. 18, 2026 Make it monthly!! Companies are already skimming the top as it is.

Sent via the Samsung Galaxy S24, an AT&T 5G smartphone

JM Kropa — Jun 18, 2026
Subject: S7-2026-15 From: JM Kropa Affiliation: Jun. 18, 2026 I am in favor of keeping quarterly reporting.how else will we, the investors, have a grasp of what is happening?
Jm Kropa

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jmack — Jun 18, 2026
Subject: S7-2026-15 Comment From: jmack Affiliation: Jun. 18, 2026 Absolutely not! We must be transparent with investors. This situation is a clear case of fraud and deception.

Yahoo Mail: Search, Organize, Conquer

JMW Ray — Jun 18, 2026
Subject: S7-2026-15 Comment From: JMW Ray Affiliation: Jun. 18, 2026 My name is Jean Marie Woods-Ray. I am a teacher. It matters because businesses need to be regulated. They need to be honest and they are not going to be held to the same account if there is less oversight.

Jean-Marie Woods-Ray
Sent from my iPhone

Jo Ann Coulter-Wientjes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jo Ann Coulter-Wientjes Affiliation: Jun. 18, 2026 Maintain quarterly reporting, choosing to go to semi annual reporting only benefits companies. The public needs & has a right to know what public companies are doing financially. Don't make it easier to hide wrong doing.

Thank you,
Jo Ann Coulter-Wientjes
Retired Budget Analyst

Jo Ann Johnson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jo Ann Johnson Affiliation: Jun. 18, 2026 Enough is enough! The greed is unreal but there has to be an end to it all. No going back to the 50's! Do something to help us survive 2026 and on!

Jo Ann Johnson, retired in Michigan.

Jo Ann Miller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jo Ann Miller Affiliation: Jun. 18, 2026 Keep the information on investment as it is! No change!

To the Securities and Exchange Commission:

Jo Anne Mitzen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jo Anne Mitzen Affiliation: Jun. 18, 2026 Keep quarterly reports. Switching to every 6 months is a red flag that needs investigation. Big business is flexing muscle over every day Americans. Transparency is expected, gaslighting is not.
Jo Anne Mitzen
Jim Thorpe, PA

Jo Bader — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Jo Bader Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Full transparency is expected!

Jo Carr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jo Carr Affiliation: Jun. 18, 2026 The economy is crappy enough. Please don't make my investments harder to track. Keep the quarterly reporting.

JO HALSTEAD — Jun 18, 2026
Subject: S7-2026-15 Comment From: JO HALSTEAD Affiliation: Jun. 18, 2026 Do not reduce the reporting time. Small investors need quarterly reports to adjust their investments for better returns. It is important to always know where you stand with your investment and quarterly reports make that happen. Please do not reduce reporting times. Please.

Sent from my iPhone

Jo Hutson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jo Hutson Affiliation: Jun. 18, 2026 Keep the quarterly! There is too much fraud and grift!

Joan Billman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joan Billman Affiliation: Jun. 18, 2026 Quarterly reports mean transparency. Do not change.

Joan Brimstein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joan Brimstein Affiliation: Jun. 18, 2026 Joan R Brimstein RN This is totally unexceptable. This can hurt the American people. I am not a wealthy person and cannot afford to be left in the dark. I will be spreading the word

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Joan Cichon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joan Cichon Affiliation: Jun. 18, 2026 Knowledge is power Quarterly reporting is better than allowing corporations to hide financial information from consumers. Keep these companies accountable to the market.

Joan Cichon
434.939.7043

Tucson, AZ 85712

"New beginnings are often disguised as painful endings." — Lao Tzu.

Joan Foster — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joan Foster Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The SEC law was from semi-annual to quarterly reporting in 1970 due to the presence of fraud. Less transparency turns into more fraud, unfortunately. The SEC proposal is bad for investors.

Joan Hemenway Joan Hemenway — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joan Hemenway Joan Hemenway Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I believe it i

Joan McCarron — Jun 18, 2026
Subject: S7-2026-15 From: Joan McCarron Affiliation: Jun. 18, 2026 Wealth should not protect criminal behavior

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Joan Michel — Jun 18, 2026
Subject: S7-2026-15 From: Joan Michel Affiliation: Jun. 18, 2026 No! Keep the requirements at four times a year! Making it fewer will NOT serve the best interest of the consumers of the U.S! We need to make the CEO class more accountable, not less! This will do nothing but encourage corruption and collusion! Please DO NOT change to two reports a year, it would be a disaster for the public!
Joan Michel,
citizen of the US

Sent from my iPad

Joan Owens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joan Owens Affiliation: Jun. 18, 2026 There is no reason to take away the quarterly CEO signage unless you are anticipating fraudulent bookkeeping.

Sent from my iPhone
Joan L Owens

Joan Richards — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joan Richards Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

knowledge is power. Send the quarterly reports.

Joan Stevens — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Joan Stevens Affiliation: Jun. 18, 2026 It must remain quarterly. Longer gaps in reporting could affect delays in decision making. SOX rules are to ensure compliance and quarterly ensures that.

Regards,

Joan H. Stevens

Joan Wake — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joan Wake Affiliation: Jun. 18, 2026 Let's not forget what history has taught us about inadequate reporting. Maintaining the current schedule.

Sent from my iPhone

Joanie Singer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanie Singer Affiliation: Jun. 18, 2026 Keep it transparent. Every 3 months!!

Sent from my iPhone

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joann bagwell — Jun 18, 2026
Subject: S7-2026-15 From: joann bagwell Affiliation: Jun. 18, 2026 There must continue to be signed quarterly reports to show millions of us Americans that CEOs are reminded of their responsibility to us shareholders at least those four times a year

Sent from my iPhone

Joann Knowles — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joann Knowles Affiliation: Jun. 18, 2026 Please. How can we manage our finances in the dark?

Sent from my iPhone

Joann Willis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joann Willis Affiliation: Jun. 18, 2026 I do not agree with this. People need information that is on time, and correct.

Joanna Britton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanna Britton Affiliation: Jun. 18, 2026 As an independent investor, I heavily rely on quarterly reports. I feel by not reporting something is being hidden. I'll lose faith and control over my investments.

Joanna Kaye — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanna Kaye Affiliation: Jun. 18, 2026 Corporations that have more than enough money need to keep their books open to the public. Enough corporate greed. There's no place in our world for it. Their wealth benefits no one, especially those who are in desperate need.

Joanna Kucharczyk
Mobile: 239-246-6156

Joanna Litchfield — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanna Litchfield Affiliation: Jun. 18, 2026 Absolutely NO

Sent from my T-Mobile 5G Device
Get Outlook for Android

Joanne Collens — Jun 18, 2026
Subject: S7-2026-15 From: Joanne Collens Affiliation: Jun. 18, 2026 Read the laws of the land. One is supposed to share their wealth.

Sent from my iPhone

Joanne Flynt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanne Flynt Affiliation: Jun. 18, 2026 Joanne Flynt, retired. The quarterly reporting matters to me because America has tired this before and it failed terribly for the average American. We should learn from our past mistakes to protect all the people in America not just the upper 10%. Quarterly reporting has kept crime and corruption down. Most people do remember the stock market crashes of 1973-74, 1987 Black Monday, 2000.com bubble and the 2008 financial crisis. Anyone that lost most of there saving remember. My parents were babies of the great depression and they always had a hard time getting their footing in life. Nobody wants to relive any of these instances. I myself was never fortunate enough to have an adequate savings for retirement. The little I have I don’t want to lose because we change the rules. Remember history does repeat itself.

Joanne Lee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanne Lee Affiliation: Jun. 18, 2026 Joanne Lee. Retired. Another way to help the wealthy and not think about the others. Will this BS ever stop?

Sent from my iPhone

Joanne Loktu — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanne Loktu Affiliation: Jun. 18, 2026 Keep things quarterly. It helps investors to understand if changes are taking place that they may or may not be happy about. And the cost to corporations in minimal.

Sent from my iPhone

JoAnne Lusk — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: JoAnne Lusk Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission,
Keep investing more transparent, not less. Investment for us is already difficult for most, don't make us less able to invest based on accurate information.

Joanne Mazzeo — Jun 18, 2026
Subject: S7-2026-15 From: Joanne Mazzeo Affiliation: Jun. 18, 2026 The law is the law! No one is above the law and consequences must be paid by criminals who break it!

Sent from my iPhone

Joanne McCabe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanne McCabe Affiliation: Jun. 18, 2026 Please, PLEASE do NOT change to semiannual reporting! There is too much volatility in the market and investors need to and have the right to KNOW what and how each company is doing. It is also very important that the SEC does not join other agencies, like the CDC, the DOJ and Dept. of Education, which have lost their credibility with the public. I strongly believe this would happen if you lengthen the time between reports.

An Individual investor.

Joanne McCabe
Sent from my iPad

Joanne Nohava — Jun 18, 2026

Subject: S7-2026-15 Comment From: Joanne Nohava Affiliation: Jun. 18, 2026 We tried this before. That was the reason quarterly reporting was instituted.
A bad policy doesn't get better over time.

Joanne P — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joanne P Affiliation: Jun. 18, 2026 Keep the records transparent. Dont endorse cheating

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Joannie Zacharias — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joannie Zacharias Affiliation: Jun. 18, 2026 I am writing to strongly recommend that you keep our corporations accountable on a quarterly basis. This is not imposing difficult demands on them and will hopefully keep them accountable and honest.
Thank you,
Joan Zacharias
N61W28908 Parkside Place
Hartland, WI

Sent from my iPhone

Jocelyn Aaron — Jun 18, 2026
Subject: File No. S7-2026-15 From: Jocelyn Aaron This administration proposes to be the most transparent ever. The proposed SEC reporting rules do NOT support that assertion. Please don't roll back reporting rules, as it only makes it easier for corporations to hide money or to Garner investments in projects unworthy of financing. This will directly hurt middle America, as we endeavor to support our national economy through stock purchases and fund our own retirements so we don't have to rely completely on government largesse.

Jodilorenzo — Jun 18, 2026
Subject: S7-2026-15 From: Jodilorenzo Affiliation: Jun. 18, 2026 Joanne DiLorenzo. I’m a landscape architect. I support keeping the quarterly CEO required signature to deter potential cheating and fraud on the part of our corporate leaders. Past actions have proven CEOs need to be held personally liable for abuse of our laws.

Sent from my iPhone

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jody burch — Jun 18, 2026
Subject: S7-2026-15 Comment From: jody burch Affiliation: Jun. 18, 2026 Quarterly reporting is an important tool for investment planning. It facilitates transparency, lessens the window wherein investors lose money due to corporate fraud, bankruptcy, lawsuits and unsavory business practices. Too many variables can happen in a 6 month time frame. Accurate and timely filing of Quarterly reports keeps investors informed and allows equal investment opportunities.
In a perfect world monthly reporting would be the optimal option.

Joe Chasse — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Chasse Affiliation: Jun. 18, 2026 I am a lowly artist, but still must keep books. WHAT THE HELL ARE YOU PEOPLE THINKING? If we must submit, at least keep it 1/4ly!

Joe Childress — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Childress Affiliation: Jun. 18, 2026 Quarterly reports essential for retail investors. We don't have the time or connections to buy stocks without it. Please keep investing fair for everyone.

Joe Delap — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Delap Affiliation: Jun. 18, 2026 Joe Delap, university professor

Quarterly reporting helps companies and their shareholders determine flexible and strategic decisions, from an operational and investment perspective. Those who seek to change this must explain how this need will continue to be met.

Sent from my iPhone

Joe fattorusso — Jun 18, 2026
Subject: S7-2026-15 From: Joe fattorusso Affiliation: Jun. 18, 2026 This has been one of the few deterrents to fraud and has been instrumental in expanding stock ownership. To cut it in half would have only the benefit of saving companies a small cost savings while creating a gap that is unnecessary. Please keep full safeguards in place. Joseph Fattorusso

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Joe Hill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Hill Affiliation: Jun. 18, 2026 Joe Hill , retired . Keep quarterly reports to help keep a closer eye on my money.

Joe Matarese — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Matarese Affiliation: Jun. 18, 2026 To whom it may concern: I want to see quarterly reports from all corporations. I live off of my savings and not knowing what is going on twice a year I could potentially loose my savings due to bad decisions made by the companies that invest in.
I know I have Social Security but that is not enough to live off of.
Please leave quarterly reporting. My life depends on it.

Best regards,

John J Matarese

Joe McMahon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe McMahon Affiliation: Jun. 18, 2026 To much damage will be done because these companies are not self governing and will cook the books!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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joe messinger — Jun 18, 2026
Subject: S7-2026-15 From: joe messinger Affiliation: Jun. 18, 2026 Quit selling out and end the corruption—do your fricking job to protect ‘we the people’ instead of kissing his ass—-you KNOW it’s wrong

---

Joe Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Miller Affiliation: Jun. 18, 2026 Quarterly reports give investors a better insight into a company. Only companies who are struggling would want to change the norm

Joe

Stop and Smell the roses

JOE OESTREICH — Jun 18, 2026
Subject: S7-2026-15 From: JOE OESTREICH Affiliation: Jun. 18, 2026 our country is getting destroyed with trump and the supreme court in command.
More money and control for the rich is the objective

Sent from my iPhone

Joe Seraphin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joe Seraphin Affiliation: Jun. 18, 2026 should be daily or weekly reporting

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Joe Songer — Jun 18, 2026

Subject: S7-2026-15 Comment From: Joe Songer Affiliation: Jun. 18, 2026 Joe Songer, retired. I saved my entire life and invest my hard earned money in American companies. Keep the reporting quarterly, Stix months is too **** long. Too much time for insiders to benefit while we get left holding the bag. Actually, change it to monthly.

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joe therrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: joe therrell Affiliation: Jun. 18, 2026 Stop the loopholes for inside trading.

Sent from my iPhone

Joe's Yahoo — Jun 18, 2026
Subject: S7-2026-15 From: Joe's Yahoo Affiliation: Jun. 18, 2026 Pay more get less

Sent from my iPhone

Joel Andre — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joel Andre Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I implore the SEC to not drop quarterly reporting on corporate stock and earnings in the interest of financial transparency for investors and shareholders. The lengthening of the reporting period is unfavorable to financial transparency and investors deserve to stay apprised of the company workings and financial conditions. Lengthening this period to 6 months will serve to further destabilize the US investment market at a critical time where integrity has become a greater issue in corporate accountability.
This is clearly the wrong direction to proceed in the long term and will hasten the downfall of US investment markets at a time when BRICS is already surging ahead due to questionable and out right bad policy decisions by the current administration of the federal government.

I implore you to not take this path for degrading the quality and integrity of US investment markets.

Joel Ashenhurst — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joel Ashenhurst Affiliation: Jun. 18, 2026 We need to see the books more often rather then less often

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Joel Blumert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joel Blumert Affiliation: Jun. 18, 2026 Just another building block in reinforcing the power of the corporatist.fascist state. One more obscenity in empowering the oligarchy.

JoEllen Barnett — Jun 18, 2026
Subject: S7-2026-15 Comment From: JoEllen Barnett Affiliation: Jun. 18, 2026 Quarterly reporting is an essential part of our financial freedom in the USA. Less transparency will open doors to greater fraud.

Joellen Hanna — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joellen Hanna Affiliation: Jun. 18, 2026 I would like to lobby for quarterly reporting to REMAIN. As a retired person, being able to adjust investments timely is essential. A delay in crucial information could be a financial disaster.

Johann Gregory — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Johann Gregory Affiliation: Jun. 18, 2026 I agree with Warren Buffet… “I like getting the figures quarterly, and I hope that stays.”
WARREN BUFFETT · CHAIRMAN & CEO OF BERKSHIRE HATHAWAY, SPEAKING TO CNBC, 2018.

Sent from my iPhone

Johann Hollar — Jun 18, 2026
Subject: S7-2026-15 Comment From: Johann Hollar Affiliation: Jun. 18, 2026 Sick of you scum kowtowing to Trump and other members of the Epstein Class

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John — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 18, 2026 Attention SEC Chairman,

You must keep Quarterly Earnings Reports on every company listed on Wall Street.
You cannot remove Quarterly Earnings Reports as investors would be in thr dark not knowing if a publicly traded stock company is failing and your investment would be at greater risk.

Please do not remove Quarterly Earnings Reports.

Thank you,

John Ambrosio

John — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 18, 2026 My name is John Becker. I'm a Financial Manager, and maintaining quarterly reporting is of paramount importance to me because it keeps companies more honest. There's no need to change such a longstanding tradition, as less

frequent reporting would erode trust in expected company financial reporting at all levels, including the financial markets. Please keep things as is!

John A. Camarillo — Jun 18, 2026
Subject: S7-2026-15 Comment From: John A. Camarillo Affiliation: Jun. 18, 2026 This is BS, this would just allow FRAUD to hide behind some legal shadow.

John Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Anderson Affiliation: Jun. 18, 2026 I have self directed brokerage accounts. I need the extra information to help me make good choices on my stocks. This proposal cuts my information pipeline for no good reason.

Sent from my iPad

John Arnold — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Arnold Affiliation: Jun. 18, 2026 Keep recording quarterly please

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John B Stotts — Jun 18, 2026
Subject: S7-2026-15 Comment From: John B Stotts Affiliation: Jun. 18, 2026 We need to know where these companies are headed! Quarterly keeps everyone honest….including the Elected government officials ..

Get Outlook for iOS

John Baumgartner — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Baumgartner Affiliation: Jun. 18, 2026 10-Q is essential. DO NOT CHANGE THIS

John Baumgartner
Walker & Willis LLC

802-558-5951

PO Box 404
Castleton VT 05735-0404
walkerandwillisinc.com

John Bourret — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Bourret Affiliation: Jun. 18, 2026 John Bourret, manager at local government, retail investor. Please Do Not change the quarterly reporting requirements, this would be a disservice to the retail investors who relay on quarterly reporting to see behind the curtain.

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john bueche — Jun 18, 2026
Subject: S7-2026-15 Comment From: john bueche Affiliation: Jun. 18, 2026 Investors deserve to have facts in a timely manner...this proposal cripples individual investors ability to have timely information on company performance. Why would you do this?

Sent from my iPad

John Cervantes — Jun 18, 2026
Subject: S7-2026-15 From: John Cervantes Affiliation: Jun. 18, 2026 Let's keep them honest. Oh by the way why didn't you do anything about trump's constant and still ongoing insider trading?
jtcervantes1949@gmail.com

Sent from my iPhone

John Chaisson — Jun 18, 2026
Subject: S7-2026-15 From: John Chaisson Affiliation: Jun. 18, 2026 No absolutely not! Stay with quarterly. CEOs must be responsible for their companies as they are paid huge amounts of money to run them. They currently dont get to claim ignorance and quarterly filings protect the stockholders. Why would you take this way unless you are supporting lying and grifting!!! Protect the investors not the CEOs!!! Isn't there enough lying and grifting currently going on, don't add to it!!!

Sent from my iPhone

John Coffey — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Coffey Affiliation: Jun. 18, 2026 Quarterly reporting is critical, especially right now. This will increase fraud and insider trading while reducing accountability of companies to investors. Reject this 6-month option.
Thank you,

John C.

John Cotter — Jun 18, 2026
Subject: S7-2026-15 From: John Cotter Affiliation: Jun. 18, 2026 My name is John Cotter from Texas. I am an airline pilot with my entire retirement tied up in the market. Less reporting from corporations is just another way for them to obfuscate and hide shady practices. Keep the reporting quarterly, and keep the CEO on the hook if they lie. My retirement demands nothing less. Thank you.

John Cotter
440-915-5917
calpilot777@me.com

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john decoteau — Jun 18, 2026
Subject: S7-2026-15 Comment From: john decoteau Affiliation: Jun. 18, 2026 Transparency is the reason the market survives at all, and why the sec is relevant, diminish the reporting and power erodes

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John Fox — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Fox Affiliation: Jun. 18, 2026 Keep it the way it is.

Second time!

John Fox
541-579-1263
john.raleigh.fox@gmail.com

Sent from my iPhone

John Godfrey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: John Godfrey Affiliation: Jun. 18, 2026 Stick with quarterly reporting. This is not the right way to do this.

Sent from my iPhone

JOHN GRIMANIS — Jun 18, 2026

Subject: S7-2026-15 From: JOHN GRIMANIS Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain mandatory..no good jonest and reasonable business would want less..and shareholders are owed this minimum requirement.

John Grimanis
431 Easton Forest Cir SE, Palm Bay, FL 32909

John Gubbings — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Gubbings Affiliation: Jun. 18, 2026 Any cutback in transparency means retail investors can be harmed w/o accountability.
John Gubbings, retired and an investor

John Hartley — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Hartley Affiliation: Jun. 18, 2026 I need my quarterly reports. It's my money, my retirement. I deserve to be kept informed.

John Hartley

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John D. Hartley, BFA, MEd, EdS
Senior Application Systems Analyst
ACES Canvas/Catalog LMS Admin.
ACES-Ag IT Department
Alabama Cooperative Extension System
267 Duncan Hall Annex
Auburn University, AL 36849
hartley@aces.edu
https://www.aces.edu/
(334) 844-9660 - (334) 444-0942 cell
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https://www.linkedin.com/in/jdhartley/
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National Extension Technology Community - https://www.netctech.org/

John Humbert — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Humbert Affiliation: Jun. 18, 2026 You know this is complete and utter doo-doo. With the advent of AI and other automation tools, it is easier and quicker to produce financial reports than ever before! What once took weeks, can now be done in
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hours.

Trust me, these large corporations know week to week what their financials look like. I know because, as a data engineer, I've built the processes and reports.

In fact, an argument could be made to INCREASE the reporting required to monthly for some companies. I don't know of a single large company that the C-level executives aren't already getting monthly reports. And this will continue regardless if SEC lapses to 6 month reporting or not.

All the 6 month public reporting does is give the companies more time to hide financial issues, perform stock manipulations, and other shady activities.

John Humbert
Data Engineer

John Humbert
jhumbert@softwareimagineering.net

John Julian — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Julian Affiliation: Jun. 18, 2026 This is scheme to cover thieves in the making .

Yahoo Mail: Search, Organize, Conquer

John Kokenes — Jun 18, 2026
Subject: Comment on S7-2026-15 From: John Kokenes Affiliation: Jun. 18, 2026 Quarterly reporting should be continued. Why is this even a question !?
John Kokenes
jkokenes@aol.com

John Kruciak — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: John Kruciak Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Keep the qtr reports. This keeps companies honest. Every 6 months is less transparent.How can a investor make a decision if companies hide behind the 6 months.A lot could change behind the scenes and we will never know until its too late.

John Lane — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Lane Affiliation: Jun. 18, 2026 Quartly reports are the most transparent method of finding out who is manipulating your stock market

Sent from my iPad

John Lee — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Lee Affiliation: Jun. 18, 2026 It should be filed quarterly to keep people aware. In a half a years time, corruption could take place, people gone and the public could be left holding the bag.
John Lee, retired, Portland, Oregon

Sent from my iPad

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john lewandowski — Jun 18, 2026
Subject: S7-2026-15 Comment From: john lewandowski Affiliation: Jun. 18, 2026 This is a cop-out. There is no reason to do away with quarterly reports. Integrity and accountability are everything. This is just a free pass of the Ken Lays of the world.

Sent from my T-Mobile 5G Device
Get Outlook for Android

John Livesay — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Livesay Affiliation: Jun. 18, 2026 How well I remember the horrors and the economic results that the economic downturn of 2008 caused. Jobs got scarce, 400 trucking companies were forced out of business! I had to find another job because the trucking company that I worked for that leased CDL drivers to companies for short periods of time stopped calling me because of no work and I was forced to take an hourly grocery store job to try to survive. The loss of my trucking job cost me my marriage. The economic down turn came with no warning to the average worker and I still have not recovered from it after all these years. So please keep the quarterly reporting because we need to keep a vigilant watch on the horizon to alert us to enable us to watch the markets so we can somehow brace and prepare for such a tidal wave devistation on the horizon; and keeping quarterly reporting will allow more frequent insight so as to prepare and try to avoid such devistation as the wake resulting from the 2008 economic downturn caused because we are all affected. Sincerely John A. Livesay Sr. Retired over-the-road tractor-trailer driver.

John Longaecker — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Longaecker Affiliation: Jun. 18, 2026 Throughout the history of the American Economy, since the 1770's, less government oversight has always led to less information for investors and more manipulation by insiders, Congress members and the immoral criminals of Wall Street. Let's keep the quarterly 's

John

John P. Longaecker
612-205-3191
johnlongaecker@gmail.com

John Madden — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Madden Affiliation: Jun. 18, 2026 I would much rather have it even more times per year than that. But I sure as heck don’t want to lose my quarterly reports at all. Keep those quarterly reports coming! Don’t deny me my rights to make good decisions for myself and my family.

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John Mims — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Mims Affiliation: Jun. 18, 2026 REPORT MONTHLY !!!!

Yahoo Mail: Search, Organize, Conquer

John Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Moore Affiliation: Jun. 18, 2026 Keep the current system as it is today; unless you commission members wish to be personally individually responsible to share holders for 100% of their losses.

Sent from jmoorekc@att.net

John Morgan — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Morgan Affiliation: Jun. 18, 2026 Greetings , we’ve had enough opportunity for corruption already . they have proven they will take advantage of this loophole and unless your intent is to provide them another loophole, (which brings to mind your own level of honesty) then you will NOT allow this change ... John Morgan Retired American Citizen

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John Olmos — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Olmos Affiliation: Jun. 18, 2026 Don't crash the market. Leave it alone

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john ortmann — Jun 18, 2026
Subject: S7-2026-15 Comment From: john ortmann Affiliation: Jun. 18, 2026 Do not change the reporting standards. The people deserve more transparency.

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John Pierce — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Pierce Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!!!!!

John Pigaga — Jun 18, 2026
Subject: S7-2026-15 From: John Pigaga Affiliation: Jun. 18, 2026 Quarterly works! Helps reduce insider trading too!

Sent from my iPhone

John Pinte — Jun 18, 2026
Subject: File No. S7-2026-15 From: John Pinte My name is John ponte. I am a retail investor nearing my retirement age. I rely on quartly corporate reports to help make decisions regarding which companies to invest my family's retirement funds with. Quarterly financial reports are vital for myself and millions of other investors to make informed investment decisions. Limiting financial requirements to semi-annual reporting severely limits our ability to make informed, timely financial decisions. On the SEC website it states the SEC was created to quote "Founded to help our country respond to the Great Depression, we’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow". This proposed reporting change would do the opposite of your stated charter. It would allow companies to delay reporting business downturns, earnings shortfalls, legal issues, mismanagement and fraud, just to name a few possibilities that investors need to be informed of. I ask that you do not approve the reporting changes proposed in S7-2026-15. Thank you.

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john pollock — Jun 18, 2026
Subject: S7-2026-15 Comment From: john pollock Affiliation: Jun. 18, 2026 If this was the case, money would flow out of the stock market. Just another crash. Full disclosure should never be taken away. John Pollock Construction inspector Communications sector

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John Porter — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Porter Affiliation: Jun. 18, 2026 John E. Porter As a retire CFO of a public company I understand the work that goes into filing on a quarterly basis. As a retiree with a portfolio of common stocks I also understand the importance of timely financial information on the companies I invest in. If the SEC approves a change from quarterly reporting to semiannual reporting the information I need becomes out of date and increases the risk to my investment portfolio. Please consider the damage this change can make to millions of investors.

John Pupparo — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Pupparo Affiliation: Jun. 18, 2026 Not only do I want it to

change I want open books to the public period. No more lies no more secrets. Do not allow this 6 month reporting change.

John Robertson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: John Robertson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

A lot can change in 180 days. The current 90 day structure is good because it is a more frequent snapshot of how the conpany is changing.

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john rodriguez — Jun 18, 2026
Subject: S7-2026-15 Comment From: john rodriguez Affiliation: Jun. 18, 2026 Put the flock camera on them every day!!! 24/7 !!!

Sent from my iPhone

John Sackman — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Sackman Affiliation: Jun. 18, 2026 John Sackman, parts associate, this proposition matters to me as this will further insider trading and will allow those who make the laws and those who trade in the laws to further keep insider training for their conglomerate companies, while keeping normal everyday citizens out of the the investments. Stocks control company's and without the choice of who is allowed to see the quarterly results of a company, it limits who is allowed to trade them. Thus limiting the choice of what companies should stay in business and which of them should go bankrupt.

John Scharff — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Scharff Affiliation: Jun. 18, 2026 Prevent abuse by keeping it transparent. Continue quarterly reports.
J. Scharff - Livingston Manor NY

John Scott — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Scott Affiliation: Jun. 18, 2026 Quarterly reporting must remain the minimum. With technological advances, tracking and compiling the data should be extremely simple.

Please excuse typos. Email sent from Cell.

Thanks,

John Stelmack

John Sellitti — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Sellitti Affiliation: Jun. 18, 2026 No we need quarterly reporting otherwise most will dump the stock market after massive losses.

John Spear — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Spear Affiliation: Jun. 18, 2026 To get rid of quarterly reporting will create greater volatility and unstable pricing in the market due to its liquidity. Also will give insiders a greater advantage to use their inside knowledge to further their own interests. You must keep the quarterly reporting requirements.

Thank you for allowing me to express my opinion.

John Speropoulos

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John Spitznagel — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Spitznagel Affiliation: Jun. 18, 2026 I am a small business owner. This proposal is another poorly conceived idea that will do nothing to help the public. Public corporations have an obligation to be open about their financial dealings. Anything less will be used to defraud our country. Please reject the proposal and require reporting to remain quarterly.

Jack Spitznagel DDS PhD
Science River LLC
Biomedical Consulting Services

John steady — Jun 18, 2026
Subject: File No. S7-2026-15 From: John steady All investors should be on a level playing field.

John Steele — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: John Steele Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I do not support moving from quarterly reviews and reports to semi-annual reviews and reports by companies. Our country and economy are already saturated with inside deals, private conversations, and protections for those at the top. Halving their accountability will only worsen that

and hurt the rest of us, history has already shown us that.
Please do not move from the quarterly standard we currently have.
-John Steele

John Stetson — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Stetson Affiliation: Jun. 18, 2026 You can't do this, Trump's already playing with the numbers, it's getting so no one knows what is real, or fake? Keep it Quarterly?!!!

John p Stetson

John Suttles — Jun 18, 2026
Subject: S7-2026-15 From: John Suttles Affiliation: Jun. 18, 2026 Only White Collar Criminals (WCC) would entertain such a foolish recommendation! It's a recipe for the destruction of the asset base of every investment and retirement account in existence! Please don't hasten the destruction of American markets!

John Suttles
Bandera Texas
Retired Engineer

John Taylor — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Taylor Affiliation: Jun. 18, 2026 It is unimaginable that the practice of quarterly reporting is reduced. If anything. With AI tools reporting requirements should be made more frequent!

John Taylor
Founder, Supply Chain Intelligence, LLC

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John Tofany — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Tofany Affiliation: Jun. 18, 2026 Keep it as is keep it as is

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JOHN VREEKE — Jun 18, 2026
Subject: S7-2026-15 Comment From: JOHN VREEKE Affiliation: Jun. 18, 2026 This rule came into

effect because of malfeasance, keeping it in effect is for the public good

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John Walsh — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Walsh Affiliation: Jun. 18, 2026 It is absolutely necessary for a healthy economy and any semblance of integrity in our government to maintain at least the status quo regarding public company financial reporting requirements and timelines. It is opening a door to what is theft by the companies and the insiders to take money from the public knowing that there are material changes to a company's fiscal health. This could destroy the stock market if enough people understand this reality should the 10q be eliminated. How can I trust any company to make decisions that should be taken with every investor's interest in mind when they have no incentive to do so. I see a major downward spiral happening here. No trust, no investment. This administration has already done way too much to hurt our standing in the world that it is already likely the US dollar will not be the world's currency in the not too distant future. The run on our treasuries/debt calls will cripple almost all of us. The ones not likely affected? Those who cashed out on the last thread of profit in their companies. Someday maybe the Everyman won't be the bad guy; it will properly shift to the profiteer and unethical people amongst the business leaders of the country.

John Walsh
801-209-7279
Sent from my iPhone

John Watson — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Watson Affiliation: Jun. 18, 2026 Because CEOs are allowed to have stock options as part of their compensation package, they need to be held more accountable. They could very easily hide fraud by hiding it in the quarterly's that they themselves do not sign. If you think they would not do this please rest assured they will.

John William Meranda — Jun 18, 2026
Subject: S7-2026-15 From: John William Meranda Affiliation: Jun. 18, 2026 Keep the quarterly reporting

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John Wood — Jun 18, 2026
Subject: S7-2026-15 Comment From: John Wood Affiliation: Jun. 18, 2026 Stop it , we know what you're doing. Husband are getting a divorce not the time to get any deeper into making corruption easier

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John Yelcick — Jun 18, 2026

Subject: S7-2026-15 From: John Yelcick Affiliation: Jun. 18, 2026 To whom it may concern:

This change is unacceptable, and represents the corruption that the Trump administration has done to everything it touches. CEO's must be held accountable with consistent, regular reporting. Greed is NOT good. Enron hurt countless numbers of people from customers to shareholders. NEVER AGAIN.

Sincerely,

John Yelcick, MD

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johngerri — Jun 18, 2026
Subject: S7-2026-15 Comment From: johngerri Affiliation: Jun. 18, 2026 No way!

Sent from my Galaxy

Johnny & Adrianne Womack — Jun 18, 2026
Subject: S7-2026-15 Comment From: Johnny & Adrianne Womack Affiliation: Jun. 18, 2026 I strongly oppose any proposed changes that would extend the stock holding period from quarterly to six months for any stocks. Maintaining the current quarterly requirement is essential for market stability and investor confidence.
If such a change is implemented, I believe many investors will be encouraged to pull their money out of the market, which could have a negative impact on overall liquidity and investor trust.
I urge the SEC to keep the existing regulations unchanged and not move forward with a six-month holding period for stocks.
Thank you for your attention. This has made think may I should invest in over seas companies.
Marie D. Very small investor who knows plenty of small investors

Adrianne & Johnny Womack
phone: 8132964209/2107752699

"Never be limited by other people's limited imaginations." – Dr. Mae Jemison

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Johnny Kirk — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Johnny Kirk Affiliation: Jun. 18, 2026 Lol

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Johnny Proctor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Johnny Proctor Affiliation: Jun. 18, 2026 Companies should be reporting MORE often, not LESS often...this is just going to let more companies rip us off with false reporting and insider trading! 😡

John_a_wiii — Jun 18, 2026
Subject: S7-2026-15 Comment From: John_a_wiii Affiliation: Jun. 18, 2026 As a small investor who has invested long-term for retirement and security, timely verifiable news is crucial to me. Requiring quarterly reports should continue to reduce the likelihood for fraud and to protect my ability to have timely information regarding companies I am invested in or may decide to invest in. Thank you. John Williams

Sent with Proton Mail secure email.

Jolee Fanton — Jun 18, 2026
Subject: S7-2026-15 From: Jolee Fanton Affiliation: Jun. 18, 2026 KERP THE REPORTING QUARTERLY. NEXT YOULL WANT TO NOT REPORT AT ALL. YOU EXTORT OUR MONEY IN STOCKS BY FEES TO MAKE YOUR BROKERS RICH .....LET US TRADE ON THE STOCK MARKET WITHOUT 25 GRAND TO BUY APPROVAL. JOLEE FANTON

Jolee Isham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jolee Isham Affiliation: Jun. 18, 2026 It is vital for investors to receive quarterly reports instead of the twice yearly proposal. There are no valid justifications to move to twice yearly reporting. I will not support this power play that will limit information available to investors or the possibility of fraudulent activity.
K. Jolee Isham, Retired Medical Administrator, Investor

Sent from my iPhone

Jolene Horihan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jolene Horihan Affiliation: Jun. 18, 2026 To whom it may concern,

It has been proven that quarterly reporting has benefitted our economy over many decades. Removing the transparency we have been afforded for nearly half a century will only strip the growth

we have built by making informed decisions about the market. The savings of the American citizens will be decimated and will inevitably cause a total market crash. This type of vulnerability could lead to foreign take over and set the U.S. and its citizens up for long term failure. I greatly urge you to maintain market transparency by keeping quarterly reporting in place.

Thank you,

Jolene Horihan, Medical Imaging Technologist, Omaha, NE.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jolyn Wells-Moran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jolyn Wells-Moran Affiliation: Jun. 18, 2026 Quarterly reporting protects us, the investors. I'm retired, but know that this matters because I live on my investment portfolio as many retirees do.

Jolyn Wells-Moran

Jon Klinski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jon Klinski Affiliation: Jun. 18, 2026 Six months is way too long! We need quarterly reports always been like that always should be 6 months is too long!!!

jonathan klinski

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jon ripple — Jun 18, 2026
Subject: S7-2026-15 From: jon ripple Affiliation: Jun. 18, 2026 The SEC is currently turning a blind eye on big CEO's already. Musk becomes the world's richest person on taxpayer dollars with a company worth 670 billion. Trump and his family & friends are doing the same. Let's not make it easier to lie, cheat & steal!

Jon T. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jon T. Affiliation: Jun. 18, 2026 I believe the present rule

should be kept.

Jonathan Draudt — Jun 18, 2026
Subject: S7-2026-15 From: Jonathan Draudt Affiliation: Jun. 18, 2026 Yes, keeping it quarterly is a good way to keep accountability. It's hardly a difficulty when considering the consequences to the country.

Sincerely,
Jonathan Draudt
Warren, VT

Sent from my iPhone

Jonathan Pugh — Jun 18, 2026
Subject: S7-2026-15 From: Jonathan Pugh Affiliation: Jun. 18, 2026 Jonathan Pugh, IT Director. Lockport, Illinois Accountability matters. Please don't weaken the rules that protect retail investors investments. So many retirements depend on fraud being stopped.

Sent from my iPhone

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jonathan rich — Jun 18, 2026
Subject: S7-2026-15 Comment From: jonathan rich Affiliation: Jun. 18, 2026 Jon Rich GP Partner Memphis, Tennessee Terrible idea and very unfair to the individual investors. Big companies already have an edge on everyday people. Don't allow this.

Jon Rich CAP® FCEP J&J Rich GP-Managing Partner 901.379.4644 rich.jonathan1965@gmail.com jrichgp@gmail.com linkedin.com/in/jonathanarich

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Jonathan Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jonathan Smith Affiliation: Jun. 18, 2026 Qtrly reporting is not only necessary to keep investors informed but a benefit to the corporations by instilling financial discipline. There is no valid reason to change the long standing and beneficial practice

Sent from my iPhone

Joni Cermak — Jun 18, 2026
Subject: S7-2026-15 From: Joni Cermak Affiliation: Jun. 18, 2026 We deserve to know what's going

on in public companies. There is people’s hard earned money at stake. We need to hold them accountable. Don’t go backwards!

Sent from my iPhone

Joni Ostergaard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joni Ostergaard Affiliation: Jun. 18, 2026 As an investor, I rely on quarterly reporting for good data. Please do not authorize semi-annual reporting.

JonMarsha Hribal — Jun 18, 2026
Subject: S7-2026-15 Comment From: JonMarsha Hribal Affiliation: Jun. 18, 2026 Keep the quarterly reporting. Eliminating 50% of required reporting is a disadvantage to current and potential shareholders.
Marsha L. Hribal
Scottdale, PA

Jordan Fletcher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jordan Fletcher Affiliation: Jun. 18, 2026 If they want to change the amount of time they will be releasing information. It's time to switch to monthly reports. Clearly they have had to much time on their hands.

Jorge Alves — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jorge Alves Affiliation: Jun. 18, 2026 There is zero reason to go from quarterly to semi annual reporting. This is removing transparency with financials creating more investor risk. In reality the earning should be monthly. You want people investing in companies then we should have all the financials monthly. People running these companies have access to the financials daily.

Thank you,
Jorge Alves

Sent from my iPhone

Jorge Salazar — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jorge Salazar Affiliation: Jun. 18, 2026 Why do we even have to comment on this?

The public needs this information to make proper decisions about their investments and to see the

health of the companies they track.

Jorge Salazar

Jory Wilke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jory Wilke Affiliation: Jun. 18, 2026 I like to know what's happening in the market! At least quarterly! It's my livelihood post retirement!

Sent from Gmail Mobile

Jose Colucci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Jose Colucci Affiliation: Jun. 18, 2026 Keep the quarterly reporting requirement!

Pardon my typos and brevity. Sent from my iPhone.

Jose Queijo — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Jose Queijo Affiliation: Jun. 18, 2026 We've seen what happens with less transparency: in crypto (Sam Altman), in markets like China (Lukin Coffee), and here in the US before. Investors and executives are smart enough to be able to understand and manage trade-offs between short term goals and long term ones. I am 100% against reducing transparency in public markets, which mostly plays against small retail investors.

Joseph Beaulieu — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joseph Beaulieu Affiliation: Jun. 18, 2026 Joe Beaulieu - Retired. Please work for the American people as hard as you simp for the billionaires.

Joseph Britt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Britt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This greatest country in the world was built by men who were trying to get government out of our business. So through many trials & tribulations & many horrible deaths after & during trip here they went on to establish what is now again the greatest country in the world of the people, by the people ,& FOR the people.ty

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JOSEPH DEFRANCISCO — Jun 18, 2026

Subject: S7-2026-15 Comment From: JOSEPH DEFRANCISCO Affiliation: Jun. 18, 2026 Please keep the quarterly reporting, it is important for the security I, thank you

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Joseph Dilger — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Joseph Dilger Affiliation: Jun. 18, 2026 Why would you not think this will lead to more fraud and corporate theft?

Joseph T. Dilger

Joseph Girlardo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Girlardo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: As a retired individual, I depend on current accurate financial information from the Federal Government. Much of the information that is released is inaccurate and not timely. Corrections are common. If SEC changes reporting to semi-annual reporting, the actual information lag could be detrimental to individual investors that depend on investments in retirement. There is no reason why information is not computer generated, and released in a timely manner!

Joseph Horn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Joseph Horn Affiliation: Jun. 18, 2026 No, keep the transparency

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Joseph L Muselevichus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joseph L Muselevichus Affiliation: Jun. 18, 2026 That facilitates financial irresponsibility & makes fraud easier to commit. Who in their right mind would invest with 6 month old information on hand?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Joseph Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joseph Miller Affiliation: Jun. 18, 2026 Businesses must continue their traditional practice of reporting quarterly. This SEC policy, if enacted would render the playing field even less equal than it is currently.

Sent from my iPhone

Joseph Modugno — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joseph Modugno Affiliation: Jun. 18, 2026 Don't change a

thing. Investors or prospective investors will be hurt by this proposal. We need even MORE transparency from companies, not less.

Joseph Zeman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joseph Zeman Affiliation: Jun. 18, 2026 Rhonda Zeman, RETIRED Need I say more?

Sent from my iPhone

Joser Komor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joser Komor Affiliation: Jun. 18, 2026 Quarterly reporting is a must to keep up trust in the market and itself. I have a decent amount of stock and will move it to safer investments if needed.Dennis Kooren business owner with decent stock investment.

Dennis Kooren

Josh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Josh Affiliation: Jun. 18, 2026 I am writing to voice my opposition to the proposed change allowing public companies to move from quarterly reporting to semiannual reporting.

Transparent and timely financial disclosure is not merely a convenience for investors; it is part of the public infrastructure that makes fair markets possible. Quarterly reporting helps ensure that ordinary investors, retirement savers, journalists, analysts, employees, and the broader public have regular access to information about the financial condition and risks of publicly traded companies.

Moving to six-month reporting would create a much longer period in which important developments could remain hidden from the public. A great deal can change inside a company in half a year: debt levels, customer demand, litigation exposure, cash flow, leadership decisions, product failures, operational problems, and other material risks. When that information is not disclosed regularly, the advantage shifts toward insiders and sophisticated market participants who may have access to alternative data, private networks, or management access that ordinary investors do not.

The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Reducing the frequency of required public reporting would work against that mission. Markets function best when material information is widely and regularly available, not when the public is asked to wait longer while better-connected parties may already have a clearer picture.

I understand the concern that quarterly reporting can contribute to short-term thinking, but reducing transparency is the wrong remedy. If corporate short-termism is a problem, it should be addressed through executive compensation structures, board incentives, governance practices, and investor communication — not by withholding information from the public for longer periods.

Even if semiannual reporting is presented as optional, the practical result could still be a broad

decline in disclosure standards. Once some companies adopt less frequent reporting, others may feel pressure to follow, and investors could gradually lose access to information that has long been central to public market accountability.

The savings to companies from fewer public filings do not justify the loss of transparency for ordinary investors and the public. Public companies receive the benefits of access to public capital markets. In return, they should maintain a strong obligation to provide timely, regular, and reliable public information.

For these reasons, I urge the Commission to preserve quarterly reporting requirements and reject the proposed move toward semiannual reporting.

Josh McNattin
Champaign, IL

Josh Welch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Josh Welch Affiliation: Jun. 18, 2026 Dear SEC,
Please do not allow companies to hide their financials for any time period including the proposed 6-month period. Continuous transparent financial reporting is one of the pillars of the US-based stock market exchanges.
Josh Welch, Portland Oregon

Joshua Ross — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Ross Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop politicians from insider trading also

Joshua Z — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joshua Z Affiliation: Jun. 18, 2026 Please keep wall street honest by keeping reporting quarterly.

Joy Adams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Joy Adams Affiliation: Jun. 18, 2026 Hello, I am an active investor, mother and live in Michigan.

Companies already do too much SAND accounting. Quarterly reports are the bare minimum and help hold them accountable for results. Thank you for considering .

Joy M. Adams

Joy Atkins-Miller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joy Atkins-Miller Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
While we all hope that the people who run the companies we invest in have the highest standards of ethics, unfortunately too many have failed to the detriment of the investors. If I remember correctly, more frequent reporting was put into law after the Enron disaster. Changing that will bring more cheating, stealing, corruption.

Joy Cook — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joy Cook Affiliation: Jun. 18, 2026 Why would you stop a practice that has prevented a 2nd Enron type scandal. We should not fix what isn't broken. Accountability is a good thing.

Forgive typos, sent from my iPhone

Joy Danielson — Jun 18, 2026
Subject: S7-2026-15 From: Joy Danielson Affiliation: Jun. 18, 2026 KEEP IT THE WAY IT IS.

Sent from my iPhone

Joy Kennelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joy Kennelly Affiliation: Jun. 18, 2026 Keep it transparent and quarterly

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Joy Olea — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joy Olea Affiliation: Jun. 18, 2026 Why "fix" something that is NOT broken?! Leave it alone.

Yahoo Mail: Search, Organize, Conquer

Joyce — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce Affiliation: Jun. 18, 2026 I am retired and dependent on savings and investment income. This reduces the value of my holdings by adding to the risk of investing without good and current information. Joyce Keller

Sent from my iPhone

Joyce Baker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce Baker Affiliation: Jun. 18, 2026 No. I want timely information and in the digital age this proposal is ridiculous

Yahoo Mail: Search, Organize, Conquer

Joyce Ballotti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce Ballotti Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

Sent from my iPhone

Joyce Divine — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Divine Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency and information is what makes the markets work efficiently. Eliminating quarterly reporting will reduce transparency and information that investors use to make informed decisions. Don't eliminate quarterly reporting.

Joyce McCall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce McCall Affiliation: Jun. 18, 2026 My name is Joyce McCall. I'm recently retired, so I'm living on my investment income. I don't have a large portfolio, but enough to allow my quality of life to remain comfortable and meet my goals. TIMELY financial disclosure is vital to successfully managing my portfolio for the remainder of my lifetime. How can I have any confidence in the market with OLD, outdated info? Let's not forget Enron and the massive fallout and losses investors experienced because of untimely release of info. Keep the quarterly reporting requirements.

Sent from my iPad

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joyce redmon — Jun 18, 2026
Subject: Comment on S7-2026-15 From: joyce redmon Affiliation: Jun. 18, 2026 Keep quarterly reports

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Joyce Schwab — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Joyce Schwab Affiliation: Jun. 18, 2026 Leave things the way they are!!!! I'm retired and on a fixed income. I will be dependent in the future on what I have invested. Many times at the quarter I have changed the could my investments to my advantage. Leave quarterly statements alone.
Joyce Schwab
Retired Educator

Oil City, PA

Sent from my iPhone

Joyce Trevino — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce Trevino Affiliation: Jun. 18, 2026 Keep the quarterly reporting

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Joyce Whitney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Joyce Whitney Affiliation: Jun. 18, 2026 All investors in a company should legally be able to see at least a quarterly report. This will only benefit the company and go against the small investor. Another effort to hurt the little guy.

Joyce Whitney

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jsjacks2005 — Jun 18, 2026
Subject: S7-2026-15 Comment From: jsjacks2005 Affiliation: Jun. 18, 2026 Do not allow this change! John S. Jackson, retired ExxonMobil

Sent from my Galaxy

JT — Jun 18, 2026
Subject: S7-2026-15 Comment From: JT Affiliation: Jun. 18, 2026 Please keep the reporting to quarterly. Please don't change it.

Sent from ProtonMail, encrypted email based in Switzerland.

Sent from Proton Mail for Android.

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jth — Jun 18, 2026
Subject: S7-2026-15 Comment From: jth Affiliation: Jun. 18, 2026 Quarterly reporting should be maintained.

Juanita Ludke — Jun 18, 2026
Subject: S7-2026-15 From: Juanita Ludke Affiliation: Jun. 18, 2026 Juanita Ludke, accountant for 35 years, Metro Detroit Michigan area.

Enron was one of the most destructive oil spills in my lifetime. Those involved were brought to justice only because of this rolling. With so much lying we hear on the news these days, I am quite concerned that limiting these signatures to only twice a year will allow blatent lying by CEOs to flourish. In America this should not happen.

Until recently everyone knew that NO ONE IS ABOVE THE LAW. As we celebrate America's 250th birthday where our founding fathers told King George that we would no longer be taxed without representation and need to establish a new nation with values directly from the Bible, let's make sure it continues to follow that edict. Companies that cheat by changing numbers from the truth need to be prosecuted and held liable as well. Keep the quarterly time table on this ruling and continue as 2002 demanded. No changes should ever be necessary. Thank you for listening to one who has made sure the numbers in the books are the ones that are published.

Juanita L. Ludke
nitaludke@gmail.com
(248) 390-1097

Judi Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judi Russell Affiliation: Jun. 18, 2026 These companies already enjoy many financial perks. I hope the quarterly report remains quarterly for the benefit of their investors.
J. Russell
Entrepreneur

Judi Russell,
J. Russell & Co. Inc.
JRussellArt.com
Judirussellart@gmail.com
336 817-2077

Judie Tartaglia — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Judie Tartaglia Affiliation: Jun. 18, 2026 Continue reporting quarterly. Do not revert to the olden days just because the President wants to hurt people even more.

J. Tartaglia

Judith Anderson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Judith Anderson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission
Quarterly reporting keeps companies accountable and investors informed.

Judith Emerson — Jun 18, 2026
Subject: S7-2026-15 From: Judith Emerson Affiliation: Jun. 18, 2026 Just because they're rich doesn't qualify them as excusable!!!

Judith Emerson — Jun 18, 2026
Subject: S7-2026-15 From: Judith Emerson Affiliation: Jun. 18, 2026 Just because they're rich doesn't qualify them as excusable!!!
-- Judith Emerson
12230 Tyson Cove
Austin, Texas 78758

Judith Just — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judith Just Affiliation: Jun. 18, 2026 The reporting needs to stay as is. Investors need to know what is happening in a company on a more timely basis. How about reporting more frequently so investors are less likely to be scammed.

Judith Ann Just, Attorney, P.A.
561-547-0549 office/fax
561-379-5372
Judithjust01@hotmail.com

Get Outlook for iOS

Judith LaBarbera MD — Jun 18, 2026
Subject: File No. S7-2026-15 From: Judith LaBarbera I oppose S7-2026-15 . I rely on quarterly reports to make decisions about my retirement savings. I am concerned that longer gaps create an unfair advantage for corporate insiders. This rule would lessen oversight and allow greater fraud, and savings to companies aren't worth the cost we seniors. Judith LaBarbera MD Poway

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Judith Schwager — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Judith Schwager Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am retired with a substantial amount in investments. It is imperative that I know what is happening. Please keep the 4 quarter reporting.

Judy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Affiliation: Jun. 18, 2026 Use quarterly reports!

Judy Ambrosich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Ambrosich Affiliation: Jun. 18, 2026 Why change what has been working. Stock investor, retired entrepreneur.

Judy Capper — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Capper Affiliation: Jun. 18, 2026 Quarterly reporting is necessary especially when this administration is
trying to manipulate and steal everything they can get their hands on. We don’t need another con.

Sent from my iPhone

Judy Gentry — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Gentry Affiliation: Jun. 18, 2026 Why is the SEC thinking of ways to go backward? Hasn't the current administration set us back enough. There isn't any great money savings to move to semi-annual instead of quarterly. Just another way to cheat. I've had enough of making billionaires richer.

Judy Hahn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Hahn Affiliation: Jun. 18, 2026 As shareholders, customers and/or just ordinary law-abiding citizens, we need to keep these quarterly reports as requirements
I am retired after many years as a marketer and manager in large industrial companies. I carefully watch my retirement accounts and stock ownership. Like others, I depend on detailed and truthful reports from corporations. I also know that some less-honest people would try to hide poor results in a quarter hoping for a better half year earnings, unless required to tell stockholders the truth. We

depend on your requirements to keep management honest. Judy Hahn

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Judy Hamre — Jun 18, 2026
Subject: S7-2026-15 From: Judy Hamre Affiliation: Jun. 18, 2026 No changes and no cutbacks! Make the CEOs be accountable!!!! no get out of jail free!

Sent from my iPhone

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judy hansen — Jun 18, 2026
Subject: S7-2026-15 Comment From: judy hansen Affiliation: Jun. 18, 2026 Information is essential for good business. Keep quarterly reports.
Judith Hansen, consumer. Idaho.

Judy Kramer — Jun 18, 2026
Subject: Keep it quarterly! From: Judy Kramer Affiliation: Jun. 18, 2026 During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year.

Keep the quarterly reporting!

Judy Kramer
St. Louis, Mo

Judy Lee Trautman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Lee Trautman Affiliation: Jun. 18, 2026 Reducing transparency for companies protects fraud and insider trading while hurting hard working individuals.

Judith Trautman
Toledo, OH 43606

Judy Moss — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Judy Moss Affiliation: Jun. 18, 2026 Keep the quarterly financial reporting! I'm not sure what would motivate you to do otherwise!

Sent from my iPhone

Judy Nielsen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Judy Nielsen Affiliation: Jun. 18, 2026 No!! Do not take us

back to the past!! We learn from our mistakes not to repeat them!!
Thank you
Judy Nielsen
Sent from my iPhone

Judy Stanwyck — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Stanwyck Affiliation: Jun. 18, 2026 Why mess with this? What will it help??

Judy Stanwyck

Judy Stone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Judy Stone Affiliation: Jun. 18, 2026 People need to be able to check on their accounts to see what they're doing. Make sure there wasn't something that came out that shouldn't have or if they need to change something this is the money that they need to live on in their older age and they need to have it taken care of

Sent from my iPhone

Judy Wheeler Bastin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Judy Wheeler Bastin Affiliation: Jun. 18, 2026 Please keep quarterly reports. As a stockholder I think, we as a country, learned a lesson in 1955 when we tried semi-annual reporting. Let's not make the same mistake again.

Juju — Jun 18, 2026
Subject: S7-2026-15 Comment From: Juju Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to keep the flow of information available to the public. We've seen what can happen if shrouding it from public view. The corruption that is quickly emerging only benefits the few. Corporations need to be transparent and not closeted for the few insiders.

Judith M. Witasik
Investor
Sent from my iPad

Julee Turner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julee Turner Affiliation: Jun. 18, 2026 I oppose reducing public company reporting from quarterly to semiannual. My retirement savings, pension, and investment accounts depend on timely, transparent financial information. Less frequent reporting increases the information advantage of insiders and large institutions while reducing accountability to ordinary

investors.

Julia Aegerter — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Julia Aegerter Affiliation: Jun. 18, 2026 Why stop doing something that's working. I'm a retired chaplain and live on my investments. If you turn back the clock -I'll go under.

Sent from my iPhone

Julia Marcello Julia Marcello — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Julia Marcello Julia Marcello Affiliation: Jun. 18, 2026
To the Securities and Exchange Commission:
I want quarterly reporting.
Do not change it
Thanks,
Julia

Julia Taunay — Jun 18, 2026
Subject: File No. S7-2026-15 From: Julia Taunay This is a terrible proposal. Quarterly reporting is a must to maintain more accurate reporting, transparency and fairness to all investors. Do not pass this change.

Julia Wolfe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julia Wolfe Affiliation: Jun. 18, 2026 C'mon, y'all. You haven't taken enough money from regular folk and channeled it to people who have more money than god? How much more do you need to feel like you're full?

Peace,
Julia

Julian Dyragos — Jun 18, 2026
Subject: File No. S7-2026-15 From: Julian Dyragos Terrible idea. Less reporting is less accountability. If CEOs are willing to automatically go to jail off of falsified numbers (waived court, just straight to jail) then I'll go for this.

Julie Acker Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Julie Acker It is unconscionable to consider going back to semi annual reporting. With today's technology and all information being updated constantly in software, it is easier than ever for companies to compile the information needed. Shareholders, customers and the public deserve transparency from publicly traded companies. The SEC needs to protect the

integrity of the reporting system.

JULIE CHANCE — Jun 18, 2026
Subject: S7-2026-15 From: JULIE CHANCE Affiliation: Jun. 18, 2026 Julie Chance, RN., Nurse Researcher. Less frequent reporting will reduce transparency and give company insiders and large institutions a bigger advantage over ordinary shareholders like me. There will be less data points for me to see what's going on with my stocks between reports. I believe this could cause harm and volatility in the markets as well.

Sent from my iPhone

Julie Chapleau — Jun 18, 2026
Subject: S7-2026-15 From: Julie Chapleau Affiliation: Jun. 18, 2026 No, keep the quarterly. We already know what happens with twice a year. Bi-monthly might be safer than quarterly. Julie Chapleau, retired airline pilot, north Texas, retirement income dependent on company earnings.

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julie edwards — Jun 18, 2026
Subject: Comment on S7-2026-15 From: julie edwards Affiliation: Jun. 18, 2026 I believe only dishonest financiers would want less transparency. While this proposal doesn't surprise me, I am definitely opposed

Yahoo Mail: Search, Organize, Conquer

Julie Fitzpatrick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julie Fitzpatrick Affiliation: Jun. 18, 2026 THere is no good reason to change quarterly reporting, and so many good reasons not to.

Julie Gentz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julie Gentz Affiliation: Jun. 18, 2026 There is enough grifting going on already in this country. Changing reporting from quarterly will own help make it worse. Leave reporting as it is! Do not change it! Julie Gentz, retired educator

Sent from my iPhone

Julie Goodnight — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julie Goodnight Affiliation: Jun. 18, 2026 Quarterly reporting should not be ended. Six months instead? That is way too much time for the financial misbehavior that the SEC is supposed to keep track of to go on. Why has my government decided in the last year and a half to provide so much less in services and my taxes are going up? Stop trying to get out of doing your job.

Julie Goodnight

Julie Lowry — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Julie Lowry Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I will admit, I don't read the quarterly reports, but I listen to those that do. I want the unbiased views that can only come out of them calling out companies and over paid CEOs to be held accountable for decisions that effect bottom lines & dividends.
Individual investors need to know that someone is reviewing things, giving them only half the current access hinders that accountability. Enron was a thing. Without these accountability reports, only the insiders know, which keeps the common investor on the outside. The common investors are more likely to trade at a disadvantage while the insiders take advantage.

Julie Niemela — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julie Niemela Affiliation: Jun. 18, 2026 This is unacceptable and will significantly, adversely affect retail investors while unfairly rewarding the already privileged and often corrupt corporate insiders. If this outrageous change takes effect, I will liquidate all of my single company stock holdings, and likely most of my index ETFs.

Julie Pettitt — Jun 18, 2026
Subject: S7-2026-15 From: Julie Pettitt Affiliation: Jun. 18, 2026 This is far from okay. We proved it with Enron. Stop giving billionaires everything and the rest of us ****!

Julie Rodriguez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Julie Rodriguez Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

June Goodband — Jun 18, 2026
Subject: S7-2026-15 From: June Goodband Affiliation: Jun. 18, 2026 Quarterly Reporting is essential for fraud prevention. The SEC should only end quarterly reporting if their goal is to increase corporate fraud.

June Goodband

Sent from my iPhone

Justin Fox — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Justin Fox Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: The proposal would create a system that clearly favors large

investment firms and brokers. Such companies are already better informed than any retail (average individual) investor. Ehy would any citizen want our government to give corporations such leeway given the appalling corruption and enforcement through fines that do nothing? Please do not take this step backwards!

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justin moyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: justin moyer Affiliation: Jun. 18, 2026 Justin Moyer hr analyst. Keep it orderly to help prevent fraud.

Justin Tarlton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Justin Tarlton Affiliation: Jun. 18, 2026 As a former financial advisor, quarterly reporting is fundamentally important to helping retail investors make good financial decisions

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jwelzbacher — Jun 18, 2026
Subject: S7-2026-15 From: jwelzbacher Affiliation: Jun. 18, 2026 Quarterly reporting has to help in keeping companies honest and in line with federal and state laws. They Should Not be able to get by with fudging something twice a year. A lot can happen in a quarter as we've seen exacerbated recently as it is. Please don't cut the regulations for these companies.

Jamie Welzbacher
Coffeen, IL

Sent from my Galaxy

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k dockford — Jun 18, 2026
Subject: Comment on S7-2026-15 From: k dockford Affiliation: Jun. 18, 2026 Please, I need my retirement income. I don't want to pretend that I invested with Madoff or Enron. Thank you.
Ricki Docking. Hardware Manager,
Angleton,
Tx

Yahoo Mail: Search, Organize, Conquer

K E — Jun 18, 2026
Subject: S7-2026-15 Comment From: K E Affiliation: Jun. 18, 2026 Keep quarterly reports requirements for all corporations. I'm retired and quarterly reports are important for older investors.

K Fuglie — Jun 18, 2026
Subject: S7-2026-15 Comment From: K Fuglie Affiliation: Jun. 18, 2026 Please maintain the quarterly reporting. It’s a check on businesses and a guide for investors. Why are we always trying to fix what is not broken?

K M Thompson — Jun 18, 2026
Subject: File No. S7-2026-15 From: K M Thompson I strongly oppose the proposed reduction to the quarterly SEC filing requirements. To revert back to a 1955 methodology would be catastrophic to many and provide more opportunity for fraud, theft and deception. Please reject the proposed changes in S7-2026-15 and KEEP the quarterly filing requirements in place.

K R Artz-Iffland — Jun 18, 2026
Subject: S7-2026-15 Comment From: K R Artz-Iffland Affiliation: Jun. 18, 2026 Quarterly reports are best!

K WATKINS — Jun 18, 2026
Subject: S7-2026-15 Comment From: K WATKINS Affiliation: Jun. 18, 2026 Just say NO to changing CEO reporting requirements. Avoid 2008 market meltdowns due to CEOs hiding performance to maintain stock prices.

Get Outlook for iOS

K.E. L. — Jun 18, 2026
Subject: S7-2026-15 Comment From: K.E. L. Affiliation: Jun. 18, 2026 Keep transparency for accountability.

Kaehle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kaehle Affiliation: Jun. 18, 2026 Why in the world would this law even be considered?? The world is such, that in the majority of times, the good ppl of this country get left holding the bag. We need tougher laws that support and defend the many vs watch out for the few!!

Kail Andersen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kail Andersen Affiliation: Jun. 18, 2026 Doing the reporting every 6 months we would not serve the public at all.

Kandee Boone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kandee Boone Affiliation: Jun. 18, 2026 No! Just No!! I think If they do the business then it should be open for review immediately. So every 90 day sound reasonable.

Kane Baker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kane Baker Affiliation: Jun. 18, 2026 My names Kane Baker, I'm a cook and a good one at that. Consistency is a key in any progressive kitchen, I believe the way we run our government and books should be done the same way. Consistency and transparency is definitely required with how things have been running here in America lately.

Kara Karr — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kara Karr Affiliation: Jun. 18, 2026 Do not let this happen. This is an attempt to get again have the rich get away with sly moves to get richer while the middle class and below are becoming poorer. I am a Licensed Professional Counselor and I am so exhausted at watching these kind of underhanded moves being made. Kara Michelle Karr. Kkarrlpc@gmail.com

Sent from my iPhone

Karel Ryan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karel Ryan Affiliation: Jun. 18, 2026 Quarterly posting is necessary to stay informed.

Sent from my iPhone

Karen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 18, 2026 Data, Data, Data. Everybody wants it. Everybody needs it. We do not need to hide information unless you're hiding something.

Karen

Karen — Jun 18, 2026

Subject: S7-2026-15 From: Karen Affiliation: Jun. 18, 2026 Karen Neutzling Civil Engineer Tech. Edwardsville IL. This cannot be changed! There is too much corruption in this country and without accountability the same thing that happened in 2008 could easily happen, again. I was unemployed for almost 3 years which has effected fiscally ever since. Im tired of our voices being ignored!

Sent from my iPhone

Karen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 18, 2026 It would not be too much to have monthly reporting for investors to stay on top of their investments. Quarterly reporting is not too much to provide. Do not allow them to go to reporting less than quarterly.

Karen Atkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Atkins Affiliation: Jun. 18, 2026 Keep the quarterly reporting. KM Atkins

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Karen B Ruesch — Jun 18, 2026
Subject: S7-2026-15 From: Karen B Ruesch Affiliation: Jun. 18, 2026 Being a leader comes with responsibilities and for the amount these leaders get paid they should be held accountable, so yes, they need to be signed off at least quarterly and understanding all the details. I am retired and my investments are all I've got.

Sent from my iPhone

Sent from my iPhone

Karen Bajek — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Karen Bajek Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Less transparency means more fraud.This is unacceptable. Quarterly reporting is one of the most important tools for retail investors like myself.Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Karen Bryant — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Bryant Affiliation: Jun. 18, 2026 Bruce Bryant, MBA, retired. Missouri.
We have worked really hard to build our retirement fund and we don't want to see it whittled away.

Sent from my iPhone

Karen Buchanan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Buchanan Affiliation: Jun. 18, 2026 Ridiculous to think we'd go back on regulations so more people can cheat the system for the benefit of the wealthy.

Sent from my iPhone

Karen Carter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Carter Affiliation: Jun. 18, 2026 Keep the quarterly reports. I want to know what my stocks are doing ,If they want to change it... How about monthly reports!!!

Yahoo Mail: Search, Organize, Conquer

Karen Collins — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Collins Affiliation: Jun. 18, 2026 My name is Karen Collins, I live in Grand Ledge, MI. I have worked in the healthcare field the majority of my adult life and am currently the executive assistant for the COO of a large nonprofit healthcare system.

I did work in public sector on an off. I do NOT want to see the change away from quarterly reporting. This administration is making decisions for those in the top 1% and not the majority of Americans. Please do not make this change

Karen Collins

Karen Craig — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Craig Affiliation: Jun. 18, 2026 You're supposed to be protecting us the small investors. This proposal will undermine our ability to make sound investments decisions. I am against this proposal. Vote No!

Karen Craig
Small investor

Karen Crampton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Crampton Affiliation: Jun. 18, 2026 I find that when companies who are publicly held on stock exchanges don't have to list their financial statements they never would and say trust us. With fraud in this county in the 100's of Billions when you add it ALL up, trusting people to do the right thing on their own is not only risky it is down right stupid and criminal. The excuse that is used by whoever is proposing this is that they can focus on long term growth and now concern about having to show growth quarterly. What a joke. Companies for years have lived by this rule. It keeps, most, but not all honest. There will always be companies that are

failing and try to hide it. Reporting every six months just allows for more failing companies to lie about how they are really doing. Unless you as an investor can travel to each companies you invest in and just drop in to see how productive they really are, you are at their mercy of telling you the truth. You as a share holder will have little to no time to sell your stock if a financial report that comes in bi annually shows how badly a company is doing. I find this rule once again favors the rich/ wealthy and the fraudster. The regular middle class person gets screwed. I say NO! To this new rule.

Sent from my iPhone

Karen Crockett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Crockett Affiliation: Jun. 18, 2026 I'm concerned about my retirement account, to my knowledge these are publicly traded companies and should continue the quarterly reports. Seems like the corporations are the only ones who benefit not investors. Karen crockett semi retired/ work part time for a home imprimprovement store.

Karen Damiani — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Damiani Affiliation: Jun. 18, 2026 If this is allowed to happen the same
dark money that has infected, polluted and inflamed our country will end the middle classs, social security, Medicare, and firmly establish a dictatorship. This feels like the end of the Republic.

Sent from my iPhone

Karen Doyle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Doyle Affiliation: Jun. 18, 2026 I am an admin for a financial advisor, so quarterly reporting is more work for me, but I still support it. Investors need the transparency that quarterly reporting provides. Moving to semi-annually reporting only benefits the corporations and investment banks. Your job, SEC, is to protect the investor. I shouldn’t have to remind you of that.

Karen Doyle

Sent from my iPhone

Karen Doyle — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Karen Doyle Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My husband and I are in our 70's. Our retirement money is invested in stocks. We don't have inside information on the health of investments Please keep the quarterly reporting requirements for the benefit all
Thank you.
Karen Cunius Doyle

Karen Fausch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Fausch Affiliation: Jun. 18, 2026 Karen Fausch /retired I prefer quarterly updates as I like to be sure we're I am at snd also feel any fraud would be more easily caught if reporting is more frequent.

Karen Freeman — Jun 18, 2026
Subject: S7-2026-15 From: Karen Freeman Affiliation: Jun. 18, 2026 I'm Karen Freeman from San Antonio Tx. What is the problem with honesty? Why make it easier to fleece the American people? Just like reducing consumer protections. The wealthy benefit. The people suffer.

Karen Gaither — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Gaither Affiliation: Jun. 18, 2026 Karen Gaither, Retired, Dallas TX
I need quarterly reports to stay in place, since I am living on my investments. The drop in "income" if you go to semi-annual would be detrimental for retired people!

Karen Gaither
214.762.4565 cell

Sent from my mobile device

Karen Goldstein — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Goldstein Affiliation: Jun. 18, 2026 I want to maximize what I earn off if my investments. Not risk them.

Sent from my iPhone

KAREN GREEN — Jun 18, 2026
Subject: Comment on S7-2026-15 From: KAREN GREEN Affiliation: Jun. 18, 2026 I am in favor of keeping quarterly reporting . As an investor it is extremely important to have current up to date reporting.
Karen Poe , Medical Gas Sales

Sent from my iPhone

Karen Groseclose — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Groseclose Affiliation: Jun. 18, 2026 Karen Groseclose, Account Executive.
Please keep the reports quarterly. It's very important information that I use for planning and investment decisions. As I get closer to retirement it's imperative to see how companies that I invest in are performing.

Sent from my iPhone

Karen Haggbloom — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Haggbloom Affiliation: Jun. 18, 2026 As I understand it, companies were made to go to quarterly reporting because regular investors were being left in the dust when there were problems they didn't get to hear about before insiders took advantage of their knowledge. I'm not interested in going back to that.

Sent from my iPad

Karen Hill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Hill Affiliation: Jun. 18, 2026 Keep the quarterly reporting. Company executives have pirate tendencies. They are tied to immediacy. A six month window does not solve this. It only enhances it by providing opportunities to hide activities that skip protections for stockholders and patrons. I understand that a company might go private in order to temporarily enhance its bottom line in preparation for a sale. However, to allow this on a continuing basis does nothing more than encourage poor behavior. The executives should focus on long-term goals for their companies instead of short-term profits for themselves.

Karen Hill 512-442-3796 Resident of Arkansas Retired (legal offices Atty Gen of The State of TX, Motorola, Freescale)

Karen Humphries — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Humphries Affiliation: Jun. 18, 2026 Companies could hide deteriorating conditions if only required to report semi-annually. Too much can change in six months! Protect our retirement savings and keep quartetly reporting!

Yahoo Mail: Search, Organize, Conquer

Karen Hyde — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Hyde Affiliation: Jun. 18, 2026 Dorothy Karen Hyde, retired.
public companies should be accountable to the public. Three months has been a reasonable length of time for investors to follow the companies. Transparency is important.

Karen Ising — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Ising Affiliation: Jun. 18, 2026 Karen Schuler Ising, engineer.

I want quarterly reporting for transparency and personal investing reasons. Information is key.

Karen Janisewski — Jun 18, 2026
Subject: S7-2026-15 From: Karen Janisewski Affiliation: Jun. 18, 2026 Karen Janisewski Cleveland TN
As a stockholder, I request the current law of quarterly reporting to remain in place, protecting the integrity of each company's financial health that I am investing in.

Karen Janisewski

Karen King — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Karen King Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I would like to see our Securities and Exchange Commission, work on making it clear to those who break the law, that they will be prosecuted. That includes a 34 times convicted felon and his family. We know they're breaking the law, we're not stupid and if the laws are supposed to be, fair for everybody then please make sure that they are fair for everyone. Please do the job for which you were put in place, we as taxpayers deserve that much, and the community that is buying and selling stocks and bonds and such, to be protected from any kind of misuse of the system, for buying and selling stock bonds and the like. I just believe we need to start making it clear to everyone, I don't care who they are that, they will be prosecuted if they do wrong by the rules and laws set up for buying, selling and trading. Thank you for your attention to this matter.

Karen Lilly — Jun 18, 2026
Subject: S7-2026-15 From: Karen Lilly Affiliation: Jun. 18, 2026 Making CEO's personally responsible for their decisions that can provide incredible or devastating results. They get the big bucks because they make life-altering decisions and they should be held personally responsible. The Enron debacle sadly demonstrated that decisions have consequences.

Karen Logan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Logan Affiliation: Jun. 18, 2026 I need quarterly reports!

Karen Lyu — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Lyu Affiliation: Jun. 18, 2026 Hi I'm Karen Lyu from TN. Insider trading and obfuscation is NOT ACCEPTABLE!!! Keep SEC Reporting Quarterly!!!

Best wishes,

Karen Lyu aka "Karey Poppins" ☂

Author I Holistic Voice Coach I Jazz Diva I
Creative Clarity Coach I Keynote Speaker I Game Designer
https://www.holisticvoicecoach.com

https://linktr.ee/karenlyu
615-623-6205

Karen McCulley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen McCulley Affiliation: Jun. 18, 2026 Absolutely no change to current rule. Corporations have been notoriously untrustworthy when unmonitored.

Sent from my iPad

Karen Monteiro — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Monteiro Affiliation: Jun. 18, 2026 This is a really bad idea. People need to be able to tell what is happening with their money. Companies can hide way too much in six months time.

Sent from my iPhone

Karen Napora — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karen Napora Affiliation: Jun. 18, 2026 Do not change reporting requirements. Investors need accurate and current information. Karen Napora retired living on retirement income Shoreline Washington. What I lose I cannot make up I am 76 need this information

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Karen Nolan — Jun 18, 2026
Subject: S7-2026-15 From: Karen Nolan Affiliation: Jun. 18, 2026 Karen Nolan, retiree, DuPont, Washington There has to be better oversight of these companies and their leaders. Keeping quartly reporting is the best way to assure this. Dropping the quartery reporting opens the door to illegal activity by these men and companies. Save Quarterly Reporting!!

Karen Reinhardt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Reinhardt Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY (be on our side)!!

Sent from my iPhone

Karen Roberts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Roberts Affiliation: Jun. 18, 2026 This is not a good idea. The extra time allows for fraudulent happenings! I ask you to please vote this down!

Sent from my iPhone

Karen Rummel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Rummel Affiliation: Jun. 18, 2026 Not only would this ruling keep my gains and losses hidden for six long months, but it would open the gates for fraud. It is a BAD idea that would only benefit shady investors.

Sent from my iPhone

Karen Sterling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Sterling Affiliation: Jun. 18, 2026 Karen Sterling, retired. This is a retarded and criminal idea. Why change for the worse? Don't do it SEC. Playing with people's hard earned money will not end well for you.

Karen Strauss — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karen Strauss Affiliation: Jun. 18, 2026 Investors and their advisor need quarterly reports to make wise decisions.

Karin Brock — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karin Brock Affiliation: Jun. 18, 2026 I think keeping quarterly reporting is essential to keeping this aspect of our financial life and times open and honest. Decisions that affect us all are made using this timely information. Karin Brock, retired. Too much flies under the radar as it is. Quarterly reporting helps keep information in the light of day.

Sent from my iPad

Karl Miglin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Karl Miglin Affiliation: Jun. 18, 2026 Would like to keep quarterly. please.
Carl Miglin
Monticello, Il

Sent from my iPhone

Karla DeLuca — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karla DeLuca Affiliation: Jun. 18, 2026 Just what are you trying to accomplish by allowing corporations to hide their financials? Do your job to prevent this kind of thing and protect investors!

Sent from my iPhone

Karolannne Whitten — Jun 18, 2026
Subject: S7-2026-15 Comment From: Karolannne Whitten Affiliation: Jun. 18, 2026 As a retiree, we rely on our investment income to pay the bills and live without a government handout. Transparency through quarterly reporting is crucial to managing our nest egg. Fraud under the radar is real and have serious consequences for us on fixed incomes. Please do the right thing and keep the quarterly reporting in place. Thank You!

K. Whitten.

Kat Mitchell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kat Mitchell Affiliation: Jun. 18, 2026 Please do NOT go forward with this proposal. It matters to many “regular” folks and only widens the divide between classes. Job title = retired, fixed income. That matters! Thank you.

🌻 CHEERS,

Kate — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kate Affiliation: Jun. 18, 2026 Kate O'Brien-Rourke, Dealer Manager, Seattle area.

KEEP IT QUARTERLY!!

Kate O'Brien-Rourke
Sent from my iPhone

Kate Aparicio — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kate Aparicio Affiliation: Jun. 18, 2026 Kathleen Aparicio. Retired. As a person who follows financial reports and chooses personal stock, I strictly oppose any time frame longer than quarterly reporting for any company or corporation. It’s a disadvantage to an individual purchasing stock.

Sent from my iPhone

Kate Greene — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kate Greene Affiliation: Jun. 18, 2026 Katharine Greene, retired, Georgia. I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family. It’s really not too much to expect CEOs and CFOs to put their name to the company's books four times a year, certifying they've reviewed the report and that it contains no untrue statement of a material fact. That’s not too much nor too often as we’ve all witnessed a degradation of honesty and integrity at the top of many large corporations and government entities. Worldwide, unfortunately.

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kate mosher — Jun 18, 2026
Subject: S7-2026-15 Comment From: kate mosher Affiliation: Jun. 18, 2026 Stick with quarterly reporting.

Kate Roth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kate Roth Affiliation: Jun. 18, 2026 Keep QUARTERLY recording !

Kate Usaj — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kate Usaj Affiliation: Jun. 18, 2026 At minimum retain quarterly reporting… history shows monthly reporting would be the most beneficial. As a business owner in Ohio who works part time, I depend on my investments and the best returns possible.

Kathleen Usaj, MSSA, LISW-S

Katheen Ingram — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Katheen Ingram Affiliation: Jun. 18, 2026 Quaterly is the minimum!!
Must have that!

Katherine Brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Katherine Brown Affiliation: Jun. 18, 2026 I do not approve of this plan. Quarterly reporting should remain.

Katherine CC — Jun 18, 2026
Subject: S7-2026-15 Comment From: Katherine CC Affiliation: Jun. 18, 2026 Regarding SEC proposed Rule S7-2026-15…..
To whom it may concern at the SEC, Most of my retirement monies are in stocks. I want my financial advisor to have the most timely information about my portfolio. Six months is a ridiculously long period of time in the fast paced information saturated world in which we live. Stick to quarterly reporting, it works. It’s very obvious that moving from quarterly to six month disclosures opens the

door for fraud, etc., and keeps most of the population in the dark about any sort of changes in company status. This will impair effectiveness of SEC policing and oversight. Not sure whose idea changing to six month reporting is, but it’s a bad one. If anything we want more reporting, not less. Again, stay with quarterly reporting!! Thank you. Katherine Congdon, retiree

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Katherine Guzman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Guzman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Investors, especially retirees deserve to know what is happening with their money. Please hold corporations accountable and demand transparency in their regulatory obligations.

Katherine Hollinger — Jun 18, 2026
Subject: S7-2026-15 Comments From: Katherine Hollinger Affiliation: Jun. 18, 2026 Katherine Hollinger, Veterinarian
It is crucial that we maintain quarterly SEC reporting to know contextually the health of the market and is one important indicator of financial performance, stability and strength of the stock market to give context to other financial news. As we move closer to digital currencies we need to know more often what financial markets are doing, not less!

Katherine Klimach — Jun 18, 2026
Subject: S7-2026-15 Comment From: Katherine Klimach Affiliation: Jun. 18, 2026 Quarterly reporting is important for us on the farm. The information guides our risk management in the purchase of fertilizer, feed, and the planning of crops, equipment purchases and building projects. It affects our planning and investments for personal retirement.

Katherine

Katherine Mcneill — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Mcneill Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need more transparency, not less, which the SEC proposal would guarantee.
Uncertainty deters investors.

Katherine Poteat — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Katherine Poteat Affiliation: Jun. 18, 2026 Katherine Poteat Professional Driver
Columbus, GA

I have worked my entire life and saved for retirement. Hearing that doing away with quarterly reporting could in large part negatively affect my savings as I approach retirement is deeply disturbing and another example of how this administration isn't looking out for the best interests of average Americans. Nowadays it's all about what's best for the richest people and corporations, and

that isn't what voters were expecting when the voted to put Trump back in office.

Katherine Reuter — Jun 18, 2026
Subject: S7-2026-15 From: Katherine Reuter Affiliation: Jun. 18, 2026 Keep the quarterlies

Sent from my iPhone

Katherine Willcox-Bein — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Willcox-Bein Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not change existing rules. As a retired investor it is important to be able to keep track of investments and holdings in order to make the most prudent decisions on existing and future investments. There is a large sector of the population who are invested in the market, many being retirees who utilize their investments to help them maintain a living without being a drain on the economy. By limiting the retail investor's investment power they are limited in participating in the economy, reducing the overall health of the economic growth.

Kathi E Kurmin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathi E Kurmin Affiliation: Jun. 18, 2026 Keep AT LEAST quarterly reporting. Actually can be and should be more often.

Sent from my iPhone

Kathie Boyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathie Boyer Affiliation: Jun. 18, 2026 Why do they want to change this, it gives more opportunity for anyone who uses this info to take advantage of and profit!! They should report info more frequently than less. Keep them in check!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

KATHIE SMITH — Jun 18, 2026
Subject: S7-2026-15 Comment From: KATHIE SMITH Affiliation: Jun. 18, 2026 Kathie Smith, retired & disabled RN here.
PLEASE keep 1/4ly reporting in place! Sadly, I've had to depend on MORE THAN MY RMD to survive, many years before I'd planned to…. American citizens & our economy depend on that security!
How many more insults can our current government levy against the 98%.
We IMPLORE you! Please do it to support
We (the 98% of)the People!

Respectfully submitted by a struggling senior trying to stay independent!
Kathleen M Smith
Tallahassee, Florida

Sent from my iPhone

Kathleen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kathleen Affiliation: Jun. 18, 2026 Kathleen Campiglia, Administrative Coordinator, Mount Laurel, NJ. I'm facing retirement soon. I don't have a great amount of money towards retirement and can't afford to lose any of it.

Kathleen Caporaso — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Caporaso Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:Keeping quarterly disclosures makes it easier for me to make decisionas about my investments. As a retired person I have to watch over my accounts. If they are cut back to twice a year instead of quarterly I my loose the money I depend on. Many times after a quarter report I move money around or reinvest it so I can take money out for things I need. Changing this ruling will mean I have to wait to know what to do and make my life harder because I won't be able to get to my money if I need to.

Kathleen Dilard — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Dilard Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:I feel there is already enough secrets to policies already, Let's change all the distrust here with being OPEN HONEST, IT TRUELY IS WHAT PEOPLE NEED! BEING OPEN WITH INFORMATION ON INVESTORS IS A VITAL ROLL IN THIS HONESTY NO DECEPTION APPROACH FOR FUTURE INVESTORS, SO KEEP GHIS VITAL INFORMATION READILY AVAILABLE! I FEEL COMPANIES SHOULDN'T BE HIDDING THWS UNLESS THEY ARE DOING WRONG. So stay honest keep this info public. Thank you.

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kathleen dugan — Jun 18, 2026
Subject: S7-2026-15 From: kathleen dugan Affiliation: Jun. 18, 2026 Quarterly works, helping to keep all updated, out front and honest.
If it ain't broke, don't fix it.
Changing it only gives weasels a place to hide. From Kathlern A Dugan, Artist, Investor, Plymouth Area , Ma

Sent via the Samsung Galaxy Note20 5G, an AT&T 5G smartphone
Get Outlook for Android

KATHLEEN GROTTO — Jun 18, 2026

Subject: S7-2026-15 Comment From: KATHLEEN GROTTO Affiliation: Jun. 18, 2026 This proposal allows for fraud and cheats the public of vital information. Thus creating an even bigger divide between the haves and have nots. Kathleen Grotto

Sent from my iPhone

Kathleen Hallett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Hallett Affiliation: Jun. 18, 2026 NO

Kathleen Harold — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Harold Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Maintain transparency by continuing quarterly reporting!

Kathleen Harris — Jun 18, 2026
Subject: S7-2026-15 From: Kathleen Harris Affiliation: Jun. 18, 2026 Keep it how it is.

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kathleen kane — Jun 18, 2026
Subject: S7-2026-15 Comment From: kathleen kane Affiliation: Jun. 18, 2026 Please keep the reporting quarterly. There have been too many changes in rules, governing financial matters that put the general public at a serious disadvantage.
This would be another one.
Kind regards, KATHLEEN Kane

Sent from my iPad

KATHLEEN LEVINE — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: KATHLEEN LEVINE Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The SEC MUST retain quarterly disclosures to keep investors up to date and help them make informed decisions.
By not including quarterly disclosures you leave us at a disadvantage when making our investment decisions. This is unfair to the consumer and costs us wise investment decisions. It is simply unfair Don't do it!

Kathleen Litterer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Litterer Affiliation: Jun. 18, 2026 Why not do quarterly? What are you trying to hide?

Sent from my iPad

Kathleen M Warner — Jun 18, 2026
Subject: S7-2026-15 From: Kathleen M Warner Affiliation: Jun. 18, 2026 At a time when abject avarice and seemingly complete comfort with insuring that any and all efforts to increase and hoard profits is the order of the day, when pardons can be bought notwithstanding the establishment of criminality in judicial proceedings for which due process has been afforded, when causing harm is no longer a deterrent to financial grift, it is imperative that quarterly reporting be maintained so that the increasingly diminishing number of wage earners who can afford to invest in our financial markets in an attempt to better the well being of themselves and their families is not in vain by unscrupulous market manipulators who seek unfettered control over those investments. Please vote yo maintain quarterly reporting. Thank you.
Kathleen Warner
Retired
Los Angeles
Taking a stand for what is right.

Sent from my iPhone

Kathleen Mackey — Jun 18, 2026
Subject: S7-2026-15 From: Kathleen Mackey Affiliation: Jun. 18, 2026 Keep quarterly reports!

Kathy Mackey

Sent from my iPhone

Kathleen Manning — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathleen Manning Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential for investors to make informed decisions. People holding political offices are privy to insider information already, so their investments remain strong. The general public relies on timely reporting and that does not mean LESS! Please keep current reporting rules intact.

Kathleen Monagle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Monagle Affiliation: Jun. 18, 2026 As a retired military family who invested a percentage of our retirement funds - through payroll deductions - in the stock market, it is critical for us to review our financial health on a quarterly basis and adjust accordingly. The same is true for literally hundreds of thousands of retired military who dedicated decades of their lives to our nation and did the same kind of investing.

After all the promises of transparency, this proposal to push out reporting from quarterly to semi-annually is nothing more than an attempt to shield companies and keep small investors in the dark for six months out of each year. I am firmly against this proposed change and hope it fails.

Kathleen Monagle
American Citizen

Kathleen Paiva — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Paiva Affiliation: Jun. 18, 2026 I oppose changing the reporting from quarterly to anything less.

Transparency and disclosure is key We need consistent and quarterly reporting.

The financial industry is a mess because of everyone letting billionaires do whatever they want. The financial industry has been hiding their money, hiding their financial practices while the American consumers are constantly being screwed and our tax dollars are having to fix all of the problems. Do we not remember Lehman Brothers?

We need a lot of oversight and reporting needs to be at least quarterly.

Signed a concerned consumer.
KP

Kathleen Panger — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kathleen Panger I depend on my quarterly reports so I know how much money I have in my retirement portfolio. That's what I live on.

Kathleen Partridge — Jun 18, 2026
Subject: S7-2026-15 From: Kathleen Partridge Affiliation: Jun. 18, 2026 The reason it was made quarterly has not gone away. If anything it is needed more now! Don’t change a thing!!

Sent from my iPhone

Kathleen Snyder — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kathleen Snyder We are already being robbed by this corrupt administration. This is my money that is being invested and I have the right to know what is happening with it every quarter! Do not change this policy

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Kathleen Stesienko — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Stesienko Affiliation: Jun. 18, 2026 I am a senior and rely on the market for my income. Please do not allow this. We need more transparency, not less.

Kathleen S.

Kathleen Sunderland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathleen Sunderland Affiliation: Jun. 18, 2026 We demand quarterly reporting!

Get Outlook for iOS

KATHLEEN SWARTZ — Jun 18, 2026
Subject: Comment on S7-2026-15 From: KATHLEEN SWARTZ Affiliation: Jun. 18, 2026 Quarterly reports are more important than semiannual. Please do not change this schedule.
Kathy Enslin, retired, Dallas, pa.

Sent from my iPhone

Kathryn Alexander — Jun 18, 2026
Subject: S7-2026-15 From: Kathryn Alexander Affiliation: Jun. 18, 2026 There is no reason to make these folks LESS accountable. Please keep the law as written.

Kathryn Alexander

_____
(509) 934-5930
Kathryn Alexander, MA Photography

http://KathrynAlexanderMAPhotography.com

http://facebook.com/KathrynAlexanderMAPhotography
Visit my YouTube Channel: https://www.youtube.com/@bridgetopartnership

Schedule a meeting by clicking this link: http://calendly.com/bridge2partnership

The power of imagination makes us infinite. ~ John Muir

Kathryn Augustin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Augustin Affiliation: Jun. 18, 2026 Former RR and financial advisor. Also worked on quarterly and annual reports for two different publicly traded

companies Do not change.

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Kathryn Burson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Burson Affiliation: Jun. 18, 2026 Must remain quarterly.

Kathryn Burson
katburson@gmail.com
678-896-1720

Kathryn Kinder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Kinder Affiliation: Jun. 18, 2026 It's necessary for not only transparency, but in this fast pace world, it makes sense because of how quickly business moves. I question the motives. We want to know.

Kathryn Myers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Myers Affiliation: Jun. 18, 2026 You have got to be kidding! How many more ways are corporations going to screw the average investor?! They should have to report monthly, if any change is going to be made. There is too much corruption in the USA now. Don't make it worse!

Kathryn Treanor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Treanor Affiliation: Jun. 18, 2026 We, as investors and citizens need prompt reporting. An extra quarter of no information is less transparency and even less accountability.

Sent from my iPad

Kathryn Warren — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathryn Warren Affiliation: Jun. 18, 2026 No. Keep the transparency. I worked at WaNu and it still went down. No hiding for 6 months. Stronger expectations.

Sent from my iPhone

Kathy Arnold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Arnold Affiliation: Jun. 18, 2026 Companies need to keep investors informed. That's the deal for the investment.

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Kathy Austin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Austin Affiliation: Jun. 18, 2026 Quarterly reporting part of what allows the general public to have faith in the stock market. The savings isn't worth harming people's ability to invest.

Kathy Averill — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kathy Averill Affiliation: Jun. 18, 2026 Keep quarterly repoting

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Kathy Casserly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Casserly Affiliation: Jun. 18, 2026 DO NOT DO THIS! I want continued quarterly reports. It's my money, my right for transparency to have more, not less periods of accountability.

Sent from my iPad

Kathy Dubose — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Dubose Affiliation: Jun. 18, 2026 I am a retired teacher. Every penny counts! Keep the quarterly accounting

-Kathryn Johnston
Sent from my iPhone

Kathy Florczak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Florczak Affiliation: Jun. 18, 2026 This is absolutely ridiculous. There is no reason for this other than steal our money

Kathy Florczak

Kathy Getting — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Getting Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the reporting discolsure period quarterly. I am a average citizen who depends on the advice from Edward Johns to protect my investment. A lot can happen in six months. Fraud, dissapearing customers, changing dividends can cause company disruptions that put smaller investors portfolios at greater risk if disclorsures are only made every six months. I ask to not change the mandatory disclosure period.

Kathy Hayes — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kathy Hayes Affiliation: Jun. 18, 2026 No changes that will negatively effect investors

Kathy Hayes

Kathy Hornsby — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Hornsby Affiliation: Jun. 18, 2026 I am a retired nurse who has investments in my portfolio that I follow. Quarterly reports help me keep on top of what I am investing in.

Kathy Lyons — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Lyons Affiliation: Jun. 18, 2026 History is to be learned from and this has been done before. It didn’t work then so why does anyone believe it’s suddenly and miraculously going to work now? Because it’s you and not them? That’s never changed anything.

From Kathy

Kathy McConnell — Jun 18, 2026
Subject: S7-2026-15 From: Kathy McConnell Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!!!

Kathy Murphy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Murphy Affiliation: Jun. 18, 2026 Please keep the reporting quarterly. We have tried semi-annual before and it had a negative impact.

Kathy Murphy, Retired. The growth and stability of my retirement investment accounts depend on timely reporting by the SEC.

Kathy Nakoski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kathy Nakoski Affiliation: Jun. 18, 2026 Reducing the frequency of reporting and lack of transparency leads to failure.
Katherine Nakoski, retired, Erie, Pa.

Sent from my iPhone

Kathy or James Gilmore — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kathy or James Gilmore Affiliation: Jun. 18, 2026 Please keep the quarterly reporting. It enables us to make changes sooner than later, resulting in loosing less of our retirement funds

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kathy Packer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Packer Affiliation: Jun. 18, 2026 Investors rely on the quarterly reports. Semiannually is not often enough. Things change quickly in business and investors need to be informed to be able to make good decisions.

Kathy

Kathy Purvis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Purvis Affiliation: Jun. 18, 2026 Withholding financials is bad business. Those who have nothing to hide, hide nothing.

Sent from my iPad

Kathy S — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy S Affiliation: Jun. 18, 2026 I have my retirement savings in the market. I am 70 years old young, expect to live another 30 years. I need to keep track of my money as it is my main income! Hands off! I have a right to know how my investments are doing!

Kathleen Sylvester
Deerfield, MA

Kathy Savage — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Savage Affiliation: Jun. 18, 2026 As an investor, information is critical. Quarterly reports are much better than semiannual reports. Semiannual is not often enough for me to invest in a company!!!

Kathy Savage, retired

Kathy Schott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Schott Affiliation: Jun. 18, 2026 Keep the quartley report!
I am retired and can not support the 1% any longer.
Threat of taking social security entitlements that I and my employer paid onto and the constant abuse of current laws protecting me is in tolerable!

Kathy Shafton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Shafton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Reporting needs to be timely in order for individuals to be able to judge the corporations we are investing in.
Don't let the corporations off the hook for timely and fair reporting.

Kathy Sims — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Sims Affiliation: Jun. 18, 2026 Quarterly reporting allows small investors to get more timely data on how the companies their money is invested in are performing. I realize the stock market reacts to like gamblers in Vegas but that would probably bee worse with semi-annual reports. Companies should already be operating for the long term. You can’t profit from capital projects on a quarterly basis. The answer is to regulate the trading algorithms not the reporting.

Kathy Sims

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kathy sizemore — Jun 18, 2026
Subject: S7-2026-15 From: kathy sizemore Affiliation: Jun. 18, 2026 STOP THE SEC's Quarterly Enron Rollback. Do the right thing for once in your life. Put your country and ALL of it citizens first.
Kathy Sizemore, retired, Carrollton, TX 75006

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Kathy Spadaro — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathy Spadaro Affiliation: Jun. 18, 2026 In this era of instantaneously available information, there is no reason to eliminate quarterly reporting. Six months is too long a period of time for publishing updates to information that is vital to maintaining financial health.

Get Outlook for Android

Kathylynn Cook — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kathylynn Cook Affiliation: Jun. 18, 2026 So, another way to hide the grifting?!?!

Get Outlook for iOS

Kathylynn Cook — Jun 18, 2026
Subject: S7-2026-15 From: Kathylynn Cook Affiliation: Jun. 18, 2026 KEEP QUARTERLY REPORTS - Corporations are robbing us blind now and this will give them even more opportunities for grifting Americans and the world. I would like to see them report monthly!

Get Outlook for iOS

Katie J and Nathan E Lalum-Nelson — Jun 18, 2026
Subject: S7-2026-15 From: Katie J and Nathan E Lalum-Nelson Affiliation: Jun. 18, 2026 Keep the quarterly reporting. If I have to report every week. Then they can do reports quarterly.

Sent from my iPhone

Katie Metheny — Jun 18, 2026
Subject: S7-2026-15 Comment From: Katie Metheny Affiliation: Jun. 18, 2026 Quarterly makes more sense for oversight. Less often than quarterly could be disastrous.

Katie Starling — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Katie Starling Affiliation: Jun. 18, 2026 Katie Starling, Director of Financial Aid & Scholarships, Lake Charles, LA. I need to retire. I can’t handle a massive devaluation!!!

Sent from my iPhone

Katrina Christensen — Jun 18, 2026
Subject: S7-2026-15 From: Katrina Christensen Affiliation: Jun. 18, 2026 Keep it the same. Plenty of greed & $ to go around, without milking the system
Tina Christensen, retired RN, WI

Sent from my iPhone

Katy Kwan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Katy Kwan Affiliation: Jun. 18, 2026 We need more transparency from Wall Street , especially with the AI technologies . SEC was created to protect investors not corporations

Sent from my iPad

Kay Benton-Black — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kay Benton-Black Affiliation: Jun. 18, 2026 Katherine E Benton-Black
Physical Therapist
Grants Pass, OR

This matters to everyone who has anything invested in Savings or in stocks. It also makes for less dividends and worse business management.

Sent from my iPhone

Kay Cavin — Jun 18, 2026
Subject: S7-2026-15 From: Kay Cavin Affiliation: Jun. 18, 2026 Catherine Cavin
Pharmacist……What is the positive side to change quarterly reporting to semi-annually?

Sent from my iPhone

Kay Laake — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kay Laake Affiliation: Jun. 18, 2026 Please protect small investors by keeping quarterly reporting. More information is always better. Semi annual reporting invites mismanagement by unscrupulous across. In a time of unbelievably fluid information, reducing reporting is a huge mistake. Kathleen Laake.
senior investor

Kay Laake
217 549-1186 klaake08@gmail.com

Kay Strasburg — Jun 18, 2026
Subject: S7-2026-15 From: Kay Strasburg Affiliation: Jun. 18, 2026 Kay Strasburg, retired, Valparaiso, IN. Fewer reports only benefit those trying to avoid accountability. Maintain quarterly reporting.

Kayla Bartush — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kayla Bartush Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

The SEC’s proposal to shift public companies from quarterly to semiannual reporting is a bad deal for individual investors. It would severely reduce market transparency, create major information gaps, and make it far more difficult to track a company's financial health, putting everyday traders at a massive disadvantage.

Here are a few key reasons why this proposed rule threatens to harm retail investors:
Information Blackouts: Waiting up to six months between formal financial updates means investors could miss critical red flags—like rising debt, slowing sales, or management changes—before they snowball into disasters. Corporate Secrecy: Less frequent disclosures allow public companies to control their narrative and hide negative performance behind closed doors for extended periods of time. Unfair Advantage for Insiders: While individual investors will be kept in the dark, institutional investors and corporate insiders will likely still find ways to get continuous updates directly from CEOs, creating an unequal playing field. Lost Accountability: Transparency and frequent reporting are the backbone of US markets. Decreasing disclosure frequency reduces our ability to fairly evaluate investments and make timely decisions. With all this said, we shouldn't be looking to lessen reporting from companies. Instead we should increase how often information is reported to the public.

KDPA — Jun 18, 2026
Subject: S7-2026-15 Comment From: KDPA Affiliation: Jun. 18, 2026 I ain't broke, don't fix it. You're just trying to scam the ones who aren't insiders. That looks like criminal actions and should be held accountable as such. Leave it alone, don't be thieves.

Yahoo Mail: Search, Organize, Conquer

Keith Berman — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Keith Berman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is necessary to keep track of company performance. Don't remove the quarterly rule

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Keith Ciociola — Jun 18, 2026
Subject: S7-2026-15 Comment From: Keith Ciociola Affiliation: Jun. 18, 2026 Keep the reporting quarterly!

Companies must be held accountable in order to prevent fraud and protect customers and investors. One of the best ways to do this is through regular, frequent reporting requirements. Do NOT change the reporting requirement to every six months.

--

Keith Ciociola
65 Great Ring Road
Sandy Hook, CT 06482
(203) 733-6847

Keith Eberlin — Jun 18, 2026
Subject: Convicted Fraudster From: Keith Eberlin Affiliation: Jun. 18, 2026 Hi,

I'm not sure if this is the appropriate channel for a complaint about an individual who you have previously convicted as a fraudster but his name is Robert Press convicted of fraud in 2021 and I noticed he has setup a new company in the USA called Tap Partners (https://tap-partners.com/), although he has registered himself using his alias Bob Press.

I was under the impression that due to his conviction he has been banned from setting up or running any future financial companies but clearly this one is currently active.

I'd love to know if this contravenes his ban/barr or not?

Regards,
Keith Eberlin

KEITH GRANBY — Jun 18, 2026
Subject: S7-2026-15 From: KEITH GRANBY Affiliation: Jun. 18, 2026 Keep them accountable, easing the accountability will only make fraud more prevalent, and more difficult to prosecute. And we the American people will end up holding the bag once again.

Sent from my iPhone

Keith Rigden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Keith Rigden Affiliation: Jun. 18, 2026 It's our money. Keep your hands off it.
We might just decide to shut whole thing down.
Believe it when we say that.

Sent via the Samsung Galaxy S23+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Keith Skinner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Keith Skinner Affiliation: Jun. 18, 2026 Keith Skinner, cybersecurity engineer. I believe that those rich and in power will hide serious issues from the public if allowed to cut reporting to 6 months. Too much damage can occur over the extra time. Do not allow this to happen. Companies can afford accountants.

Kelle B — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelle B Affiliation: Jun. 18, 2026 To whom this concerns:

I am writing to express my strong opposition to the proposal to eliminate quarterly reporting.

Maintaining these reporting requirements is essential for transparency. I believe that reducing the frequency of oversight only encourages fraudulent activity within businesses. Quarterly reporting must remain in place to ensure proper accountability.

Sincerely,

Kelle Blatnik

Kellie Burnette — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kellie Burnette Affiliation: Jun. 18, 2026 Quarterly reporting is the least that should be required. The general public now has greater access to information through technological advances so, therefore, we must be held in check by decreasing transparency. That is unacceptable.

Kellie Burnette

Kellie Matthews Equity compensation consulting — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kellie Matthews Investors deserve more information not less.

The average American's savings and retirement will suffer. Working citizens should be the priority, not the convenience to profit-focused companies.

KELLY A — Jun 18, 2026
Subject: S7-2026-15 From: KELLY A Affiliation: Jun. 18, 2026 We need accountability. Do not open more doors that allow further corruption. I'm retired and have lived long enough to remember scandals that robbed ordinary people of their retirement because of greedy criminal executives. I'd be happier with more frequent checks to prevent white collar crime.

Kelly A

Kelly Bruce — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kelly Bruce I am a retail investor who relies on quarterly reports to evaluate the companies I own and to monitor risks in my retirement portfolio. I do not have access to management meetings, proprietary research, expert networks, or alternative data sources. Quarterly filings are one of the few standardized and reliable sources of information available to me. Extending the reporting interval to six months would reduce transparency and increase the information advantage of insiders and large institutions. I believe the SEC's mission to protect investors is better served by maintaining quarterly reporting requirements.

Kelly Hennessey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly Hennessey Affiliation: Jun. 18, 2026 Kelly Hennessey Retired
I need to know what is happening in these companies each quarter. I need to know for my retirement portfolio. Please keep quartly reporting in place.

Kelly Holman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly Holman Affiliation: Jun. 18, 2026 Nooooo. The older I get the more I learn and I don't feel that this plan benefits me in any way shape or form. I'm against the 6 mth plan

Kelly Holman-Smith

Kelly Kilde — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly Kilde Affiliation: Jun. 18, 2026 Kelly, retired and conscious of the damage the big guys try to pinch even more funds.

This is completely unacceptable. The people deserve to know what is going on. Every 3 months is quite reasonable. try to get it right.

Kelly Lane — Jun 18, 2026
Subject: S7-2026-15 From: Kelly Lane Affiliation: Jun. 18, 2026 Quarterly keeps a better eye on the financials so it really benefits the company and their stakeholders.
Kelly Lane MPH,RN Sidney, Ohio.

Kelly Lane MPH,RN

Kelly LeFebvre — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly LeFebvre Affiliation: Jun. 18, 2026 Quarterly reporting is the MINIMUM acceptable time frame. Bi-annual reporting gives too much leeway.

Kelly Lennon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly Lennon Affiliation: Jun. 18, 2026 Longer interval between reporting makes unfair advantage for insiders. Isn't enough fraud and corruption happening before our eyes? Insider trading should not be facilitated.

Sent from my iPhone

Kelly McIntyre — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kelly McIntyre Affiliation: Jun. 18, 2026 I think it would be a bad decision to move to quarterly reporting. This advantages companies over individuals. Why make this change when countries that have tried it are going back to quarterly. Stop changing the rules to benefit corporations, like you did for the SpaceX IPO.

Kelly McIntyre
Associate Manager

Sent from my iPhone

Kelly Sutton — Jun 18, 2026
Subject: S7-2026-15 From: Kelly Sutton Affiliation: Jun. 18, 2026 We need to keep companies on their quarterly reporting schedules. We can't give more space for fraud and corruption. CEO's make too much money as it is.

Kelly Sutton

Ohio

Kelly Wilson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Wilson Affiliation: Jun. 18, 2026 WTH?To the Securities and Exchange Commission: WTH?

KELLY WOODS — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: KELLY WOODS Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please make them report quarterly. My grandparent's raised my parents during the Great Depression. Every economic downturn caused by corporations not following the rules have led to shattered dreams, broken families, domestic abuse. The reporting really should be monthly.
Sincerely,
Kelly Langdon Woods

Kelson Anderson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kelson Anderson Dear SEC, Please reconsider changing the rules to semi-annual reviews. I feel that this will only make it more difficult to know what is happening in the market without bringing any meaningful improvement to actual performance. Thank you, Kelson

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Ken Adams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Adams Affiliation: Jun. 18, 2026 Trusting corporate CFO's and CEO's is historically a bad idea. Our markets move so far so fast so we still need to see quarterly reporting.

Thank you for your attention to this matter.

Kenneth Adams, citizen and investor

Ken Degen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Degen Affiliation: Jun. 18, 2026 I am writing to voice my opposition to semi annual SEC disclosure requirements. Greater visibility is key to a free market. Although the SEC should incentivize public corporations to look beyond quarterly earnings in maximizing shareholder value, limiting disclosure to twice a year is not the answer. I am against the proposed change.

Kenneth Degen
Retired
St. Petersburg, FL

Ken Dooley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Dooley Affiliation: Jun. 18, 2026 The individual investor doesn't need to compete with the well connected. Please keep the playing field somewhat level.

Sent from my iPad

Ken Dubs — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ken Dubs Quarterly reporting matters. There's no justifiable reason to do away with it- no benefit, and definite potential harm to investors. This is a bad solution in search of a non-existent problem.

Ken Feil — Jun 18, 2026
Subject: S7-2026-15 From: Ken Feil Affiliation: Jun. 18, 2026 Let's keep the quarterly report and sign off in place. CEO's & CFO's need to be accountable to shareholders! Ken Feil. 409 elm St. Arlington Tx. 76011.

Sent from my iPhone

Ken Hollander — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ken Hollander Affiliation: Jun. 18, 2026 Unacceptable, irresponsible and poorly thought through.

Sent from my iPhone

Ken Martin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Martin Affiliation: Jun. 18, 2026 Why change the frequency of reporting of it has been, and still IS, working on a quarterly reporting basis? Quarterly reporting helps to keep potential fraudulent activities on a much shorter leash. And we all know there is no shortage of fraudulent activities going on in our country at this very moment!

Ken Munson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Munson Affiliation: Jun. 18, 2026 Keep the reports on a quarterly basis. I require transparency! As a stockholder, I require the full financial status of a corporation on a regular reporting basis.

Ken Munson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Munson Affiliation: Jun. 18, 2026 Keep the reports on a

quarterly basis. I require transparency! As a stockholder, I require the full financial status of a corporation.

Ken Munson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ken Munson Keep the reports on a quarterly basis. I require transparency! As a stockholder, I require the full financial status of a corporation.

Ken Natelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Natelli Affiliation: Jun. 18, 2026 I want to know how my stock is being controlled by corporate decisions every three months.

Sent from my iPhone

Ken Proctor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Proctor Affiliation: Jun. 18, 2026 Keep it!! No hiding for 6 months. We need to see it sooner than later.

Thank you,
Ken Proctor / REALTOR®
Phone: (417) 332-7467

KProctorRealtor@gmail.com

Ken Schweikert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Schweikert Affiliation: Jun. 18, 2026 Terrible idea. unfair to stockholders. It's your job to protect us from unscrupulous companies. This has been a standard practice for decades. Why change it now?
Sincerely,
D. Kenneth Schweikert

Ken Simonds — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Simonds Affiliation: Jun. 18, 2026 If it changes, I'll put my assets into metals.

Ken Sipe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ken Sipe Affiliation: Jun. 18, 2026 Why would you allow this as a governing body information is key and allowing this clouds the clarity for good governance

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Kendrah Raymond Kendrah Raymond — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kendrah Raymond Kendrah Raymond Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not alter the current reporting to allow less information for investors. This would be tantamount to asking people to give away their retirement nest-egg to companies that are averse to them being informed. Why would you be ok with giving investors less information and companies a blank check? If you truly are servants of the people in this country, you will not do this. Please reconsider and do not deprive your fellow humans of their hard earned money to support multinational corporations. I know the choice seems hard, but if you have not been completely captured then it will not.

KENNARD WEAVER — Jun 18, 2026
Subject: S7-2026-15 Comment From: KENNARD WEAVER Affiliation: Jun. 18, 2026 Quarterly reporting is essential. Keep it.

Sent from my iPhone
Kennard R. weaver

Kenneth Alberda — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kenneth Alberda Affiliation: Jun. 18, 2026 Keep it quaterly!!

KENNETH BOEVE — Jun 18, 2026
Subject: Comment on S7-2026-15 From: KENNETH BOEVE Affiliation: Jun. 18, 2026 Please keep the reporting requirement to a quarterly basis. For it to occur only twice a year would be catastrophic for not just the investor community, but for the business community as well. Thus transparency could result in the hiding of damaging statistics. Oversight will always be needed, while the reporting requirement should take place at least four times a year.

Kenneth Lewis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kenneth Lewis Affiliation: Jun. 18, 2026 I'm Kenneth Lewis a retired pipe fitter who worked in the construction industry. Help me and many others like me protect our families assets by keeping it quarterly. Three months is long enough. I can't imagine having to wait for six months to see how my retirement accounts are preforming.

Sent from my iPhone

Kenneth Wesley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kenneth Wesley Affiliation: Jun. 18, 2026 Quarterly reporting should remain in place. The period length for reporting should not be changed.
As a retired person I have been watching as the faith our citizenry has in our financial system erodes on a daily basis as a direct result of Trump's actions which allow him to profit from insider information. Increasing the length of time for reporting periods simply looks like more rigging of the system so the wealthy and connected can benefit from insider trading at the expense of everyone else.
Don't change it.
Thank You,
Ken Wesley
Baton Rouge, Louisiana

Kenneth Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kenneth Wilson Affiliation: Jun. 18, 2026 I feel this is an action to help the corporations and the rich gain more advantage over the little guy. That is some of ultra rich to make the disparity as wide as possible.

Sent from AT&T Yahoo Mail on Android

Kent Cunningham — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kent Cunningham Affiliation: Jun. 18, 2026 Dear Securities and Exchange Commission,

I am writing as an individual investor and technology executive to urge the Commission to preserve the current quarterly reporting cadence and to reconsider the optional semiannual framework proposed under File No. S7-2026-15. These views are my own.

Reducing interim reporting to twice a year would concentrate far more risk in our capital markets at exactly the wrong moment. Less frequent disclosure means longer windows in which problems can build unseen, which raises the odds of larger and more disruptive corrections when information finally reaches investors. With our national debt at historic levels and a substantial share of it financed by foreign holders, including China, the United States cannot afford added fragility or any erosion of global confidence in the transparency of our markets. Market stability has become a matter of economic security, not investor protection alone.

I am especially concerned about the timing given the rapid growth of artificial intelligence. AI is moving into the core of how companies operate and how markets function, and the risks tied to it can emerge and spread quickly. If material developments surface only every six months, threats to these systems and to the firms that depend on them will be far harder to detect and address in time. In my work on AI and cybersecurity for critical systems, I have seen how quickly small issues become serious ones, and timely disclosure is one of the few tools investors and regulators have to catch them early.

Quarterly reporting has underpinned trust in American markets for decades. I respectfully ask the Commission to keep it as the standard.

Thank you for considering my comment.

Sincerely,

Kent Cunningham
Mount Juliet, Tennessee

KENT LARSSON — Jun 18, 2026
Subject: S7-2026-15 Comment From: KENT LARSSON Affiliation: Jun. 18, 2026 There is a desire among corporate executives and government officials for secrecy. A healthy society requires openness and full disclosure. Quarterly is not to big of a burden to this end.

Sent from my iPhone

Kent Michitsch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kent Michitsch Affiliation: Jun. 18, 2026 Let's continue to keep potential fraud out of delayed reporting. Leave it as it currently stands.

Kent Murray — Jun 18, 2026
Subject: S7-2026-15 From: Kent Murray Affiliation: Jun. 18, 2026 First we're being asked as citizens to take on more personal responsibility for our retirement so it is imperative to have timely data on our investments. Second, with all the accounting software technology out there it takes 2-4 days to consolidate financial reporting. I worked for a multinational with 49 companies and the roll up was easy. Frankly monthly reporting should be where we're headed not the opposite! This is not rocket science. Third, bi-annual reporting is not consistent with how quickly things in industry can change. Shareholders deserve to be kept abreast of their investments in a more timely manner. Today's markets move much faster and require transparency. Fourth, insider corruption is much easier with longer times between reporting. My three sons are CPAs involved in auditing publicly traded companies and concur with this line of thinking.

Kent Murray

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kent young — Jun 18, 2026
Subject: S7-2026-15 Comment From: kent young Affiliation: Jun. 18, 2026 This reporting every 6 months is bull ****. SEC would be setting small investors up for failure, not success. At least with quarterly reports we can stand a fighting chance.

Kerry Danielsen — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Kerry Danielsen Affiliation: Jun. 18, 2026 NO! We need MORE transparency, not less. Stop stealing our money!

Kerry Elkind — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kerry Elkind Affiliation: Jun. 18, 2026 Keep it as is on a quarterly basis. No need to change.

Best Regards,
Kerry Weiner Elkind
The Elkind Group
415-244-5745

www.elkindgroup.com

Sent from my iPhone

Kerry Long — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kerry Long Affiliation: Jun. 18, 2026 Can we stop making corporations more important than people. We're ****ing starving and dying and yall want to make it worse.

Sent from my iPhone

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kevin benson — Jun 18, 2026
Subject: S7-2026-15 Comment From: kevin benson Affiliation: Jun. 18, 2026 We're gonna need a " French Revolution " type event to fix the atrocities of this regime!!!!!

Kevin Foster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kevin Foster Affiliation: Jun. 18, 2026 Too much can change in 6 months.

KEVIN Hartigan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: KEVIN Hartigan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please don't change our info from 3 to 6 months.

Kevin Hickman — Jun 18, 2026
Subject: S7-2026-15 From: Kevin Hickman Affiliation: Jun. 18, 2026 Restraining illegal actions in the corporate world, not facilitating them, is the goal of any competent oversight body. Quarterly reporting is a reasonable requirement to protect the many investors

who are the life blood of our corporations. Reducing the reporting requirement only aids the bad actors. Quarterly reporting must remain as the SEC's standard!

Kevin Hickman, Registered Voter, California

Sent from AT&T Yahoo Mail on Android

Kevin Jernigan (ReverendRhyme) — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kevin Jernigan (ReverendRhyme) Affiliation: Jun. 18, 2026 I am a retail investor and rely on quarterly financial reporting to make informed decisions about my retirement and investment accounts. Reducing reporting requirements from quarterly to semiannual filings would significantly reduce transparency and leave ordinary investors with less timely information about the companies we own.

While large institutional investors and corporate insiders often have access to additional sources of information, individual investors depend on publicly available disclosures. Extending the reporting gap to six months would create a larger information imbalance and make it more difficult for retail investors to evaluate company performance, risk, and management decisions.

I understand the desire to reduce regulatory burden, but I do not believe the modest compliance savings justify a substantial reduction in transparency. The SEC’s mission includes protecting investors, and maintaining quarterly reporting helps ensure that all investors have access to timely and consistent information.

I respectfully urge the SEC to preserve quarterly reporting requirements and reject any proposal that would reduce the frequency of public financial disclosures

Sent from my iPhone

Kevin R. Joyce — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kevin R. Joyce Dear Chairman Atkins, I respectively request that the SEC maintain quarterly reporting for all public companies. I believe that this is in the best interest of investors and the general transparency of stock performance. I am a recent retiree and actively manage my investment portfolio. Thank you, Kevin Joyce Burnt Hills, NY

Kevin Trevithick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kevin Trevithick Affiliation: Jun. 18, 2026 Quarterly reporting is essential for accountability. If not quarterly, then every other month!
Kevin Trevithick
Upland, CA

Kevin Whited — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kevin Whited Affiliation: Jun. 18, 2026 Literally WTF this administration doesn't even attempt to hide the corruption what's wrong with people supporting this

trash and his minions.

Kim Coffman — Jun 18, 2026
Subject: S7-2026-15 From: Kim Coffman Affiliation: Jun. 18, 2026 WHY ON EARTH WOULD YOU DO THIS? You know corruption, which TRUMP champions and shows us daily what will happen. Remember Trickle Down Economics?

Mr. Kim Coffman
311 27th St W
Bradenton, Fl. 34205
281 216 4030

Kim Dreher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kim Dreher Affiliation: Jun. 18, 2026 Keep quarterly reported. It is important to all investors. Especially the common man or women.

Signed.
Investor

Kim Ferranti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kim Ferranti Affiliation: Jun. 18, 2026 My name is Marilyn K. Ferranti. I am
retired and I do not want another trade scandal that could be avoided by quarterly reporting. My investments are important to me and I want to maintain an honest quarterly assessment.

Marilyn Kim Ferranti

Kim Francois-Bouton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kim Francois-Bouton Affiliation: Jun. 18, 2026 To the Securities and Exchange Col I believe the billionaires already manipulate and control the stock market leaving everyday investors are in precarious, dangerous positions. Due to this problem everyday investors are becoming wary and nervous about their investments. If everyday investors begin pulling out of the market in large numbers, will that help or hinder the billionaires? How would the affect the stock market overall?

Kim Fultz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kim Fultz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My husband just retired and has a decent stock portfolio that we worked forever to achieve. As most people who will never achieve millionaire status we rely on reports. To stop providing the information timely leaves investors at a disadvantage. Do not take that away from investors who are small. We need to know what's happening to our funds.

Kim Gerckens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kim Gerckens Affiliation: Jun. 18, 2026 What happened to make America great again?!? America first?!? When will these agencies pull up their bootstraps and break from the Orange dictator?!?

Kim M Gerckens

Kim Hitchcock — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kim Hitchcock Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the quarterly reports. Keep the markets transparent.

Kim Mitchell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kim Mitchell Affiliation: Jun. 18, 2026 Absolutely quarterly reporting must continue!

You can’t go back and change the beginning but you can start where you are and change the ending……

CS Lewis

[Sent from my I-phone where fat fingers rule.🤫]

Kim Myers — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kim Myers Affiliation: Jun. 18, 2026 It’s imperative that reports remain quarterly to give advisors adequate time to adjust portfolios. As a person living on SSA and my IRA my spending sometimes depends on where my portfolio sits in a given period.

Kim Myers
Retired
Midland Michigan

Sent from my iPhone

Kim Poehlman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kim Poehlman Affiliation: Jun. 18, 2026 As a longtime member of the National Association of Individual Investors I strongly urge our elected representatives to insist that quarterly financial reporting continue. This reporting provides timely essential financial, business condition information needed to help Americans manage investments, assess health of companies. Quarterly reporting was made mandatory for GOOD reason and in an era of increasing rollbacks of regulations that actually benefit Americans is needed now more than ever. Hands off!

Sent from my iPhone

Kim Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kim Smith Affiliation: Jun. 18, 2026 Our financial infrastructure has become more and more prone to avarice/greed, lies and fraud, and this proposal will make it that much easier for companies to hide their financial status and how they run their businesses. The consumer has been systematically taken advantage of more and more. This administration, in particular, has pushed and pushed for deregulation and no repercussions for bad actors. It's so apparent that it's laughable. Yet so many are blind to it. We are in a crisis now and this proposal is another nail in the coffin for us, the average citizen. No one in a position of authority or regulatory approval gives a crap and that's abhorrent. Do not approve this proposal.

Sent from my iPhone

Kimberly Fowler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kimberly Fowler Affiliation: Jun. 18, 2026 Keep reporting!!

Sent from my iPhone

Kimberly Frenden — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kimberly Frenden As an investor for my retirement and for maintenance of my elderly mother's needs in assisted living, it is very important to me to have frequent information on the health of my investments. I do not want wild swings when we find out after six months of silence that something is not as we thought. Why would you do this now?? I am part owner in every single stock we put our hard earned money into and I expect to be frequently and regularly informed

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Kimberly Gibson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kimberly Gibson Affiliation: Jun. 18, 2026 Hello. The benefit to quarterly reporting is not just for the common American it is also to hold the corporations accountable. By no means should that be cut back to every six months. The fallout could be catastrophic for our entire economy. It wasn't that long ago when the economy crashed, billions lost

and people dying by murder/suicide due to the financial predicaments they ended up in. Holding corporations accountable on a quarterly basis is not a punishment, it’s an attempt to keep them honest. The benefits for the change are only for corporations to hide their misdoings and greed, both are not in the best interest of every day American citizens.

Kimberly Hanelt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Hanelt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
With all the corruption going on in this country right now, switching the frequency of the reporting cycle opens the door to more shady business practices. For every crooked business going unchecked for half of a year, investors will be left holding emptier pockets. Since the oligarchs own many of the biggest companies, it will be easier to hide the truth from the investors as well as the regulators which makes any person with an ounce of integrity very concerned.
Keep the quarterly reviews of business records!! In fact, in this time of massive financial gains to some of these companies, reporting even every one or two months might be necessary to ensure the funds of the average person!

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kimberly johnson — Jun 18, 2026
Subject: S7-2026-15 From: kimberly johnson Affiliation: Jun. 18, 2026 It should be more than quarterly reporting! Prevention is less costly than than fixing it later. That is actually a conservative view point. It is conservative to look ahead and act accordingly. It is conservative to work for the well being of the next generations. Otherwise you're committed to paying doubled and tripled costs to fixing the problems caused by choosing not to fund and support effective preventative practices. The quarterly reporting must continue, at the very least.
It is the most conservative choice. It is also, coincidentally,
the most liberal choice.

Kimberly McDaniel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kimberly McDaniel Affiliation: Jun. 18, 2026 Dear sir or madam,

Please do not go back to twice yearly reporting! We cannot t afford this, especially now.

Sincerely,

Kimberly McDaniel
Campus Police Dispatch
The Peabody Institute of JHU

Get Outlook for iOS

Kimberly O'Neal — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kimberly O'Neal Affiliation: Jun. 18, 2026 Kimberly O'Neal, school bus driver, I invest to make my money work harder and being informed about what my money is doing and how the company I invest in is operating is of utmost importance in making my portfolio perform so keeping people in the dark is a CRIME & you should consider it just that and drop your New Game to scam the masses! #F'ING1%ERS!

Kimberly P — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kimberly P Affiliation: Jun. 18, 2026 Kimberly Pultz I'm a massage therapist. We as citizens, I as a citizen want to know the quarterly reports from the companies and corporations. Im in vested in stock. Keep them honest which I know is hard for them n you. Thank you

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Kimbery Plein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kimbery Plein Affiliation: Jun. 18, 2026 Kimberly - corporate tax executive.
At a time when bad actors dominate financial
News we do not need to lessen the transparency. For the majority ofAmerican workers, their future and retirement savings are dependent upon their investment decisions. One can only make informed choices with better information. Quarterly reporting allows the playing field to level somewhat so that investors have some of the same insight as insiders. If corporations rely on investor $ then all benefits should not inure solely to insiders

Sent from my iPhone

Kimble McSweeney sfviscount@aol.com — Jun 18, 2026
Subject: S7-2026-15 From: Kimble McSweeney sfviscount@aol.com Affiliation: Jun. 18, 2026 We've all seen and/or know of the history of lies and failures created at trump's hand. How disastrous his corner-cutting has become. trump now pushes for the SEC's cutting CEO's signature requirements in half, thus, making it easier for him to push through projects and artificially increase values. We've all seen the eventual outcome of that practice. Please keep the signatures quarterly!!

Sent from my iPad

Kirk C Wentworth — Jun 18, 2026
Subject: File No. S7-2026-15 From: Kirk C Wentworth Keep the requirement for quarterly 10k, etc. This keep the playing field level for individual investors like me.

Kirk Hardin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kirk Hardin Affiliation: Jun. 18, 2026 Bad idea. I wont support this and I will contact my representatoive and senators
Never make stealing easy

Sent from my iPhone

Kirk Heriot — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kirk Heriot Affiliation: Jun. 18, 2026 Dear SEC:

Please continue to require companies to report earnings on a quarterly basis. I am Kirk Heriot, a college professor, from Dahlonega, GA. I teach entrepreneurship, small business management, and strategic management. I have also assisted over 500 companies as a consultant for the SBDC and SCORE programs (Federal).

My retirement account consists largely of stock. I can't believe this new rule is being considered. There is no upside to allowing public companies to keep their shareholders in the dark for six months.

Kindest Regards,

Kirk C. Heriot, Ph.D.

Sent from my iPhone

Kirk Johnson — Jun 18, 2026
Subject: S7-2026-15 From: Kirk Johnson Affiliation: Jun. 18, 2026 No. Do not change the quarterly filings. It keeps Companies honest. Ask yourself why SEC wants this change. ITS NOT TO HELP YOU!

Sent from my iPhone

Kitsap Karma — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kitsap Karma Affiliation: Jun. 18, 2026 I oppose changing the reporting requirements! As it is, our current government has slashed agencies and staffing to the point where there is limited or no oversight in many important review and reporting processes. This "vague disregard" for process and procedure is and will continue to cost us dearly, and will need to be rebuilt and refined after this administration is out of office. It has worked for 50 years, and wasstructured to keep it honest. Put a hold on any major "restructuring" of what has worked for us in the past… We're currently off balance; the trust level of personal finance opportunities continues to falter… Please maintain this current requirement!!

Sent from my iPhone

KK Fischer — Jun 18, 2026
Subject: S7-2026-15 Comment From: KK Fischer Affiliation: Jun. 18, 2026 My name is Kimberley Fischer and I am a Senior Admissions and Records Assistant with a Junior College. As an investor, I should be able to have regular access to the SEC reporting and required documents from the

companies in which I'm invested so that I know if my investments for my upcoming retirement are at risk. Halving the number of required reports halves my security. It allows companies to minimize their risks, using insider trading, which is illegal, and leave their small investors taking the losses. The current reporting system works. Don't change it to favor the billionaire class and encourage fraud.

Kimberley Fischer
Madera, CA

KLS Work — Jun 18, 2026
Subject: Comment on S7-2026-15 From: KLS Work Affiliation: Jun. 18, 2026 I'm a retired college administrator and a longtime resident of Maryland who knows that it is important to me and many, many other US citizens that the requirement for quarterly reporting continue. Please do not make any changes to reporting practices, which will risk negatively impacting the financial health of retirees and others planning for retirement.

Thank you.

Kathy Sutphin

Sent from my iPhone

KNorthup — Jun 18, 2026
Subject: S7-2026-15 From: KNorthup Affiliation: Jun. 18, 2026 Let's keep some accountability and integrity please
Sincerely Kathryn Northup Contract Administrator Newport Beach Ca

Sent from my iPhone

Kris Gordon — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kris Gordon Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This rule would be good for insiders, but would be devastating to retail investors. Not doing quarterly reports would hinder, if not eliminate, free trading. We need to see the reports before we decide where to invest!

Kris Miceli — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Kris Miceli Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Protect the interests of the American people. My life savings is invested in you . do not allow lobbyist to control the narrative.

Kris W — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kris W Affiliation: Jun. 18, 2026 You crooks will pay

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Krista — Jun 18, 2026
Subject: S7-2026-15 Comment From: Krista Affiliation: Jun. 18, 2026 Quarterly reports are essential information for all investors to have in order to make informed investment decisions regarding that company. It is fair disclosure and needs to be continued.

Krista Gorman, Investor
Sent from my iPhone

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kristen parker — Jun 18, 2026
Subject: S7-2026-15 Comment to the SEC From: kristen parker Affiliation: Jun. 18, 2026 Dear SEC administrator,
This potential change to the oversight of major financial decisions, resulting in less information for both the institution and the share holders is a very scary
and precarious prospect. Please vote NO to Bi-annual reporting!!
Be fiscally sound and rewrite quarterly reporting!
Thank you for your attention,
Kristen Parker

Yahoo Mail: Search, Organize, Conquer

Kristen Schulte — Jun 18, 2026
Subject: S7-2026-15 From: Kristen Schulte Affiliation: Jun. 18, 2026 Kristen Schulte
Regional Controller
Knoxville TN

They should sign off on the accuracy of the information and once per quarter is not too much to ask. They should really do it every month .

Kristi Kervaski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Kristi Kervaski Affiliation: Jun. 18, 2026 I strongly oppose replacing quarterly reporting with biannual reporting for public corporations.
Quarterly reporting is essential for maintaining transparency, investor confidence, and efficient markets. Investors deserve timely access to financial information so they can make informed decisions based on current company performance, not data that may be six months old.
Less frequent reporting would reduce accountability and increase information gaps between management and shareholders. It could also lead to greater market uncertainty and sharper stock price reactions when financial results are finally disclosed.
While biannual reporting may slightly reduce compliance costs, those savings are outweighed by the benefits of regular disclosure and stronger investor protections. Quarterly reporting remains the best way to promote transparency, trust, and market stability.

Sent from my iPhone

Kristin Grosskopf — Jun 18, 2026
Subject: S7-2026-15 From: Kristin Grosskopf Affiliation: Jun. 18, 2026 Please do not join the bandwagon of bandits who keep allowing drifting and lies by NOT reducing the current requirement for CEOs to report their financials quarterly.
I cannot even believe we have to write to you about keeping this one small policy designed to reduce fraud!

Dr. Kristin Grosskopf
Criminal Justice professor
6501 X St
Lincoln, NE

Kristin Hill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kristin Hill Affiliation: Jun. 18, 2026 STOP MAKING IT EASIER TO SCREW THE LITTLE GUY! Our money … our very real money, is what you are letting them play with. Stop helping them, you are supposed to be helping us.

Sent from my iPhone

Kristin Morse — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kristin Morse Affiliation: Jun. 18, 2026 Keep companies reporting quarterly!

Kristin Obresley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kristin Obresley Affiliation: Jun. 18, 2026 My name is Kristin Obresley and I work for the USDA. As a federal employee my investments and retirement savings are incredibly important to my family and I. Havubg secure, transparent reporting of the markets that affect those investments is vital for me to feel confident in continuing to invest and plan for my future. Quarterly reporting is a vital part of keeping our markets secure and transparent and making sure that everyone can invest and participate. I am strongly opposed to moving away from a quarterly reporting structure.

Kristina Tova Ramer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kristina Tova Ramer Affiliation: Jun. 18, 2026 I want quarterly reports

Thanks and regards,

Tova

Kristopher Krueger — Jun 18, 2026
Subject: S7-2026-15 From: Kristopher Krueger Affiliation: Jun. 18, 2026 Keep them honest!

Sent from my iPhone

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ksho418 (null) — Jun 18, 2026
Subject: S7-2026-15 Comment From: ksho418 (null) Affiliation: Jun. 18, 2026 He'll no. One more "screw the little guy"

Sent from my iPad

Kyle Coughenour — Jun 18, 2026
Subject: S7-2026-15 Comment From: Kyle Coughenour Affiliation: Jun. 18, 2026 More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? It's time to expose the fraud stars and hold them accountable

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L. V. NEASE III — Jun 18, 2026
Subject: S7-2026-15 Comment From: L. V. NEASE III Affiliation: Jun. 18, 2026 The quarterly reporting is in itself a bare minimum, and should be maintained as is. Certainly after Enron, you can see how semi annual reporting would make similar scenarios easier to manufacture.
In my opinion, the reins should be tighter based on the size of the institutions. Sincerely, L.V.Nease. (Railroad retired)

Sent from AT&T Yahoo Mail on Android

Lamar Russ — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lamar Russ Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I do not see any benefit in changing the reporting rules. Companies, like individuals should be required to report and disclose all information in order to keep people informed so they can make

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Lance Addison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lance Addison Affiliation: Jun. 18, 2026 You will kill business as investors will not place their money in complies or investment firms that only release financial

reports semiannually. The market moves way too fast for this kind of thing.

Sent from my iPhone

Landa Sroka — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Landa Sroka Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is another way trump and the GOP criminals are hurting Americans and investors.

Landrum McCarrell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Landrum McCarrell Affiliation: Jun. 18, 2026 Why change ? With technology available now it should be easier than ever to report quarterly

Sent from my iPad

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lannette jaynes — Jun 18, 2026
Subject: S7-2026-15 From: lannette jaynes Affiliation: Jun. 18, 2026 Quartet reports mandatory, and reviewed by independent accountants

Lannette Jaynes

Larametta Harvell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larametta Harvell Affiliation: Jun. 18, 2026 Transparency through quarterly reports is imperative to individual investors. We need to know what is happening to our investments.

Larametta Harvell — Jun 18, 2026
Subject: From: Larametta Harvell Affiliation: Jun. 18, 2026 Transparency is important to individual investors. We need to keep track of what is happening with our investments. Quarterly reports enable investors to chart the progress of their investments. Quarterly reports should continue to be provided.

Larry and Holly Welborn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Larry and Holly Welborn Affiliation: Jun. 18, 2026 Absolutely not! The winner here is the banks!

Sent from my iPhone

Larry George — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry George Affiliation: Jun. 18, 2026 Why do you want to **** investors even more?

Larry

Larry Jackson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry Jackson Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY

Sent from my iPhone

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larry kornacki — Jun 18, 2026
Subject: S7-2026-15 Comment From: larry kornacki Affiliation: Jun. 18, 2026 DO NOT CHANGE THE STATUS QUO, KEEP THEM REPORTING EVERY QUARTER!!!

Larry Lutonsky — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry Lutonsky Affiliation: Jun. 18, 2026 Transparency can't be given with semi annual reports. Quarterly reports are the bare minimum if information. Anything else is a flagrant attempt to conceal immpropriatty and possible criminal activity. Any attempt to change the reporting appears the desire to hide illegal activity.

Larry McAndrews — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry McAndrews Affiliation: Jun. 18, 2026 Quartly allows me to track my investments closely. Six months does not allow me to follow as closely as.

Sent from my iPhone

Larry Phillips — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry Phillips Affiliation: Jun. 18, 2026 Retain quarterly reporting.

Larry Schmidt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry Schmidt Affiliation: Jun. 18, 2026 Please keep the info comming, it's hard enough for the little guy to make anything don't take away part of the information we need to make informed decisions. Larry Schmidt

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Larry Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Larry Smith Affiliation: Jun. 18, 2026 America already tried semi-annual reporting.
Investors paid the price.
Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.

Lawrence M. Smith

Sent from my iPhone

Larry Tollen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Larry Tollen Affiliation: Jun. 18, 2026 I am a Real Estate Broker, self employed and someone who has been investing my money into the stock market for roughly 30 years for my retirement, I depend on quarterly financial statements to determine what I should do in regards to buying and selling based on the information provided. The information is already intentionally vague and less transparent than I'd like given that the companies are publicly traded. Should you allow companies to report less frequently I will have no choice but to sell my investments and move them to other stock markets that are more consumer friendly.

The simple truth is the vast majority of publicly traded companies are investment losers. The SEC's job is not to protect companies, nor is it to protect insiders. The sole reason for the SEC to exist is to make sure that folks like me aren't being taken advantage of. Do your job, follow your mission statement and keep the disclosure rules as they are.

Larry Tollen
lctollen@gmail.com
919-619-8675
Sent from my iPhone

LARRY WHEELOCK — Jun 18, 2026
Subject: S7-2026-15 From: LARRY WHEELOCK Affiliation: Jun. 18, 2026 Keep the quarterly reporting! Don't tempt fate by making it easier to commit fraud.

Sent from my iPad

Larry L. Wheelock
Milwaukee Wisconsin

Larry Woodson — Jun 18, 2026

Subject: S7-2026-15 Comment From: Larry Woodson Affiliation: Jun. 18, 2026 Continue Quarterly Reporting
Having worked in listed stock exchange company there are many quarters where “numbers are adjusted” to support past pro forma positions. Quarterly statements need to continue and audits of those reported numbers need confirmation ; including statements about how and how much fudging occurred.

Sent from my iPhone

Laura — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Laura Affiliation: Jun. 18, 2026 Laura Taylor, newly retired.

I retired with the understanding that I had enough in my investments to last the rest of my life. Having this change will setback all my plans and likely those of other retirees. The government is already discussing cutting social security and Medicare, it seems like they’d rather have seniors working as Walmart greeters than enjoying the retirement and the money they’ve invested for most of their lives. Please do NOT make this change. It would be disastrous for a good part of the US population.

Thank you.

Laura — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Affiliation: Jun. 18, 2026 Do not turn the clock back !! It is working the way it is today!

Sent from my iPhone

Laura Calla — Jun 18, 2026
Subject: S7-2026-15 From: Laura Calla Affiliation: Jun. 18, 2026 Stop enabling the rich to crap on the poor!

Laura Cooper — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Cooper Affiliation: Jun. 18, 2026 I’m against the SEC hiding their quarterly report for six months. This opens up corruption and hurts shareholders. This is a HARD NO!!
Laura Cooper
Retired

Sent from my iPhone
"A person always doing his or her best becomes a natural leader, just by example."
Joe DiMaggio

Laura Edwards — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laura Edwards Affiliation: Jun. 18, 2026 To the Securities and Exchange
quarterly reporting is important to stay informed about Investments. This should not change. With less reporting more things could go wrong. Is this change to hide things and have less transparency?

Laura Fordyce — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Fordyce Affiliation: Jun. 18, 2026 Keep quarterly. You are supposed to work for Americans. Not big business!

Sent from my iPhone

Laura Halls — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laura Halls Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
To whom it may concern,
I am writting regarding the proposal to remove quarterly reporting. This is crucial information that investors rely on in order to make informed decisions around investments. History has show how lack of disclosure and information can create a manipulation in the markets. In a world where information is so easily accessible I believe it's prudent to continue mandating these types of requirements.

Thank you for your consideration.

Laura Jacobs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Jacobs Affiliation: Jun. 18, 2026 Quarterly! Enrolled and WorldCom financially ruined thousands of people when reporting washers 6 mos. These corporations need to be held accountable!

Laura Jones — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laura Jones Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not roll back the rules that require quarterly reporting from corporations. Investors deserve transparency. These rules were put into place because of great malfeasance that have hurt the country and the economy greatly. We cannot afford and the general Public just does not deserve for these rules to be rolled back

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Laura Korte — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Korte Affiliation: Jun. 18, 2026 Quarterly reporting is to level the playing field for everyone! Very few of us have money to throw away when it comes to

investing decisions. Keep this important tool available.

Laura Litman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Litman Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Laura Lowery — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Lowery Affiliation: Jun. 18, 2026 Please keep public companies reporting quarterly as they have done for decades. We reject the proposal to extend it to 6 months. Thank you.

Laura Lowery
Fountain Inn, SC

Laura Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Miller Affiliation: Jun. 18, 2026 In uncertain times people need more accountability and transparency not less. This raises more concerns and seems like obvious attempts to conceal unlawful and unjust behaviors.

Laura Morgan — Jun 18, 2026
Subject: S7-2026-15 From: Laura Morgan Affiliation: Jun. 18, 2026 Yes, it is more paperwork but it is necessary to keep everyone accountable. We must learn from history so that the same mistakes do not happen again.

Laura Mungai — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Laura Mungai Affiliation: Jun. 18, 2026 Laura Mungai
Personal Trainer/Health Coach
Chicago, IL
Quarterly reporting needs to continue in order for the valuations of companies to be exposed. We need to be able to react to changes. If not, then all workers should have pensions upon retirement.

Sent from my iPhone

Laura Nardoni — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Nardoni Affiliation: Jun. 18, 2026 Quarterly reporting was enacted for a great reason, accountability! DO NOT change anything! Keep it the same!

Sent from my iPad

Laura Neal — Jun 18, 2026
Subject: S7-2026-15 From: Laura Neal Affiliation: Jun. 18, 2026 Quarterly reporting keeps businesses accountable, especially to their smaller stockholders. Keep it that way.

Yahoo Mail: Search, Organize, Conquer

Laura Nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Nelson Affiliation: Jun. 18, 2026 I'm a teacher and I'm trying to imagine what it would be like if I only gave out grades every 6 months instead of quarterly? Would that be satisfactory to the parents or the administration that tracks data? And how would students know what they needed to improve? This is exactly the same. Keep SEC reporting quarterly so the rest of us can know what's going on and how to react/adapt.

Get Outlook for Android

Laura Ni — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laura Ni Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
There should be timely and no special treatment for the reports. Otherwise the stock market lacks transparency and is unfair. It is already unfair.

Laura OMeara — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura OMeara Affiliation: Jun. 18, 2026 I do not want this to change . I worked to long and hard to save this money and invest it to lose any of it ! We need to be informed regularly.
Laura O’Brien, Interior Designer

Laura Ortega — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Ortega Affiliation: Jun. 18, 2026 I am getting ready to retire in a few years. Don’t take my information away from me. Laura from south Florida.

Sent from my iPhone

Laura Pink — Jun 18, 2026
Subject: S7-2026-15 From: Laura Pink Affiliation: Jun. 18, 2026 Quarterly reporting is not only necessary for investors to watch their business, but it legal honesty! Any business that keeps investments hidden from investors is fraud and should be treated as fraud! People are tired of being

robbed! So many of us are already being threatened regarding our social security benefits being ended due to fraud and other people have had their hand in the till of social security and used it for other things than making sure it was there for those of us who paid it in. We all need honesty from investment companies! When you do not want to be transparent, there is something fraudulent in your heart mind and business!

Sent from my iPad

Laura Pugh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura Pugh Affiliation: Jun. 18, 2026 Laura Pugh housekeeping and this matters to me because it matters to the people whose holdings you have. Do what is in our benefit, not yours, and stop your blasted corruption of the people's money or we'll pray God brings you down to your ending, because we're fed up with corruption and you trying to hide information from us

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Laura R — Jun 18, 2026
Subject: S7-2026-15 From: Laura R Affiliation: Jun. 18, 2026 Since quarterly reporting has been keeping companies more honest about their numbers, why do you want to change this? What is your goal here? The only thing this will do is hurt average Americans and their savings.

Laura Taylor — Jun 18, 2026
Subject: S7-2026-15 From: Laura Taylor Affiliation: Jun. 18, 2026 A CEO should be aware of the financial health of his or her company. Signing documentation quarterly is not excessive and provides important information to shareholders and the many others whose future financial health and independence depend on this information. Accountability makes the country more stable as the past has shown. To throw away lessons learned is deliberately skewing the system and exposing the country to economic disaster.

Laura D Taylor
Retired educator
Hayden, AL

Sent from my iPhone

Laura W — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laura W Affiliation: Jun. 18, 2026 I don't feel that it's right to deny American taxpayers the right to monitor their investments on a quarterly basis. I want to be able to monitor my investments. This especially important for retirement accounts. Stop trying to blind the American people. We want more transparency, not less!
Laura White, Interior Designer.

Laura Waite — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Laura Waite Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Full disclosure is the only way to provide fair investments. They can claim that their products are made in the USA, but the fact is they manufacture products abroad and only do minor assemblies here. They can say that the corporation is built on fair and equitable pay, but fail to mention that the top brass gets performance bonuses that are outrageous. We want to know how their companies deal with toxic waste. Investors have to make informed decisions about where their money is going. Please consider this proposal carefully, don't allow them to hide behind beaurocracy.

Laura Yarbrough — Jun 18, 2026
Subject: S7-2026-15 From: Laura Yarbrough Affiliation: Jun. 18, 2026 Laura Yarbrough, unemployed/disabled, Oakdale, CA. It matters to me, because the financial situations of everyone matter. People's savings matter.

LauraLee Hansen — Jun 18, 2026
Subject: S7-2026-15 Comment From: LauraLee Hansen Affiliation: Jun. 18, 2026 This is not right. If it is your investment, you have a right to what is happening. I say, no info. Give me my money, WITHOUT penalty to invest with moral investors. Or put in CD 's. Thank
you.

Yahoo Mail: Search, Organize, Conquer

Laurel Ely — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Laurel Ely Affiliation: Jun. 18, 2026 Transparency does not slow America down. It powers our climb. We need reporting to remain quarterly and not revert back to the semi 1955 method.
This allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

Laurel Izard — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laurel Izard Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This proposed rule is another example of government overreach, by removing rules and safeguards for the American people. We need more transparency, not more cover ups.

Lauren Hutchinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lauren Hutchinson Affiliation: Jun. 18, 2026 Quarterly accountability keeps companies accountable and honest which is in the best interest of the general public. Keep the status quo! It’s doing its job and doesn’t need to change.

Lauren Hutchinson

Get Outlook for iOS

Lauren Olson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lauren Olson Affiliation: Jun. 18, 2026 My name is Lauren Olson. I'm a teacher and my meager retirement funds matter to me. I rely on quarterly reports to hold companies accountable to small investors like me who don't have access to information readily. As a teacher, I'm expected to report on my progress every nine weeks. Companies using public money should need to do so as often as possible. Quarterly reports seem to be the minimum we could ask of them. Please retain this expectation and do not permit reports twice annually.

Lauren Sunday — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lauren Sunday Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The American people are exhausted. Exhausted by the endless news cycle of horrible things. The endless amount of corruption. The endless upheaval of policy that serves to build a better union for the citizens of the United States. This is yet another change that will make it more difficult for those in the working class to get ahead and for those in the billionaire class to hoard wealth beyond anyone's imagination.
We are already living through very uncertain times, where it feels at any moment the whims of one man could negatively impact our financial stability for decades. This is a very scary time for anyone without millions in the bank, which is the majority of Americans.
Transparent, quarterly reporting is a necessary tool that we all benefit from and taking it away would only benefit those who have insider knowledge. That is the very antithesis of the American ethos, that anyone can live the "American Dream," pull themselves up, and make a better life.
All we ask is to not allow the passage of this rule so Americans and their financial advisors can continue to make informed decisions in the market.

Lauren Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lauren Young Affiliation: Jun. 18, 2026 In the current political and economic environment, we need businesses to be transparent more than ever. Businesses are accountable to stakeholders and they are accountable to the general public, and a healthy degree of regulation ensures this. Quarterly reporting bolsters this accountability, and businesses should not be allowed to shirk their responsibility here.

Lauren Young

Lauri Miner Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lauri Miner There is not any reason good enough to change

from a quarterly report to biennial. Too many risks for accounts to become victims of misdeeds and bad actors.

Laurie — Jun 18, 2026
Subject: S7-2026-15 From: Laurie Affiliation: Jun. 18, 2026 This is to make the SEC aware of my opinion re S7-2926-15. My opinion is that this is another gambit to enable crooked politicians and 'Public Servants' to continue to line their pockets with less accountability at the cost of the hard working, honest people struggling to create a better life for themselves and their families. Little by little, the guardrails put in place to keep banks, businesses, and other financial institutions honest are being taken down so they can create another Enron or Bank crisis. I just had another surprise charge of $42 added to my insurance bill bill because the law that stopped them from tacking on the credit card fee to their customers is no longer in place. I KNOW Allstate and all the other businesses have already included that fee in their quotes yet they can now collect this additional fee to increase their revenue. Although I offered to use my Debit card or show up with cash in hand, THESE OFFERS WERE UNACCEPTABLE TO THEM. They want the extra revenue. I am sick of all you agencies who are supposed to look after MY interests working for BIG BUSINESS instead.

Laurie Morales
P O Box 23594
Federal Way, WA 98093

Laurie

Laurie Baird — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Baird Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The propsal will have investors not knowing how the corporations are doing, leaving us with less transparency for fraud. Keep quarterly filings so we can make better investments choices.

Laurie Chipman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laurie Chipman Affiliation: Jun. 18, 2026 Public companies have reported their financial results every three months for over half a century. Please keep this as is. The public needs to know what companies are doing.

Best regards,
Laurie Chipman

Laurie Silverman — Jun 18, 2026
Subject: Rule From: Laurie Silverman Affiliation: Jun. 18, 2026 Quarterly reporting is the least we should be doing to hold company's accountable. The rules do NOT NEED TH CHANGE. Thank you

Laurie Silverman
Fringe Interior Fabrications
3210 W. 42nd St.
Indianapolis, IN 46228
317.514.8332

fringe281@gmail.com

Laurie Spencer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laurie Spencer Affiliation: Jun. 18, 2026 We need quarterly reporting for many reasons. If there are problems, 6 months is way too long to be able to see them and rectify. 6 months is a very bad idea. I'm a No to 6 month reporting!!

Sent from my iPhone

Laurie Tanenbaum — Jun 18, 2026
Subject: S7-2026-15 Comment From: Laurie Tanenbaum Affiliation: Jun. 18, 2026 Don't Do It!

Laurie Tanenbaum
413-345-1827

LAURIE VANCLEVE — Jun 18, 2026
Subject: Comment on S7-2026-15 From: LAURIE VANCLEVE Affiliation: Jun. 18, 2026 Quarterly reporting keeps companies honest and investors money safe. Rolling regulations back to 1955 is not a good idea. Not supporting this change.

Laurie
Sent from my iPhone

Laurl Ruhl individual retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Laurl Ruhl individual An informed population makes the best decisions. it is in EVERYONE'S best interests for us to have as much information as possible. Fighting fraud and corruption will keep us all safer. The Bernie Madoff's and the Bankman Fried's of the world will go undetected much longer with less reporting from the FED. We need those quarterly statements in order that we may make wise judgments concerning our finances. The companies still have to produce those reports to file quarterly 941 taxes so this new rule will not save any work for the companies. If we are investors/shareholders in those companies we have a right to see how our

money is being managed in a timely fashion. Do NOT go to semi annual filings. keep the quarterly filings, please. Thank you in advance for your assistance in this matter. ~Laurie Ruhl

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LaVerne Henderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: LaVerne Henderson Affiliation: Jun. 18, 2026 I want voter ID, I want all Muslims out of America (they don't Belong here) and I want term limits for Congress and Senate, I want no foreigners in any government office, state and federal. I want all illegals gone, I want things to be made in America again . I want bills / laws to be approved by the people. I want insider trading to stop, I want democrats to stop wasting our time and money on impeachment nonsense. I want them impeached.

Sent from my iPhone

Lawrence Chase — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lawrence Chase Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do NOT increase the timeframe to 6 months.

if anything, make it every 2 months. Publicly traded, run your business, explain your status.

Lawrence Schaffer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lawrence Schaffer Affiliation: Jun. 18, 2026 Do not screw the American people with this corruption-enabling travesty.

Lb Learning — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lb Learning Affiliation: Jun. 18, 2026 Lori Blasing, Programmer Analyst, Montana. As a single person building my wealth is paramount to staying off social programs as I age. My investments are my only source of wealth building. Being able to make sound decisions is essential to that goal. The more accurate and frequent the information, the better my decisions towards reaching the goal of supporting myself in retirement. I want to see quarterly data.

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LDRL SIR LANDALE LAMAR HOLMES SR — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: LDRL SIR LANDALE LAMAR HOLMES SR Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
008085

Leah Bethe — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Leah Bethe Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Being able to see quarterly reports is important! Mine and my family's life insurance in required quarterly. I need to know that the investments being made by that company are sufficient to cover values on the policies. Also, mutual funds are tied to quarterly reports. Without our ability to have direct access to them, mutual funds could also be in danger. My daughter has an IRA from her last job that needs to be monitored as well.

Leah Hollingshead — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leah Hollingshead Affiliation: Jun. 18, 2026 Hello there,

My name is Leah Hollingshead and I'm a Research Services Coordinator for a public university. I'm a regular person - not rich by any means - but a fair shot at the stock market helps my small monthly contributions to my Roth IRA ensure I can provide myself with a dignified retirement.

Thanks for your consideration.

From one public servant to another,
Leah

Sent from my iPhone

Lee Blasi — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lee Blasi Affiliation: Jun. 18, 2026 To Whom It may Concern,
I depend on my quarterly reports to make my investment decisions. This decision is bad on many levels…it allow insiders unfair advantage, it leaves more room for fraud and the small amount saved by the shift isn't worth what the cost will be to me and other investors. This is a solid NO!
Lee Blasi
Retiree

Lee Headrick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lee Headrick Affiliation: Jun. 18, 2026 I think we need quarterly reporting. It helps to know how my investments are doing more often than twice a year . If you are keeping. Good books this is not hard to do; Since their financial health can effect mine. I watch my finances closely. I can't take a chance that a decline may be hidden from me by making the term longer

Sent from my iPad

Lee McKeown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lee McKeown Affiliation: Jun. 18, 2026 My name is Lee, I'm a

retiree from Corporate America. Quarterly Reporting is what helped our company stay on track for success. From my 35+ years in business to transitioning home, I've learned how to take Quarterly Reports and apply it to my home budgets. Not having those reports will have major impact on my life savings, what I can spend on medicines, (I take 17 of them daily) food budget and on down to how I invest in my grandson's accounts.

I need quarterly reports for my everyday life.

Thank you,
Lee M.

Sent from my iPhone

Lee McKnight — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lee McKnight Affiliation: Jun. 18, 2026 If it's not broken, don't fix it. Quarterly reporting works. It keeps everyone informed as to the current situation of the company. The small savings that could occur if reporting was changed to biannual are not worth the risk of fraud going unchecked . Lee Mcknight , office manager .

Lee Scruggs — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lee Scruggs Affiliation: Jun. 18, 2026 Dear SEC,
The fact that you are considering reducing the current reporting periods by half signals that you intend to migrate from your responsibility and primary purpose of maintaining fidelity of the relationship between member companies and their investors.
Such abdocation of your responsibility during a time when preparation and dissemination of such reporting is quickened with the aid of technology not only makes your intentions suspect but an indication that your current leadership is not fit for your roles and consideration of an overhaul of the commission may be a time that has come.

Respectfully,

R. Lee Scruggs, Jr.

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leigh-ann Isenock — Jun 18, 2026
Subject: Comment on S7-2026-15 From: leigh-ann Isenock Affiliation: Jun. 18, 2026 As a single mother in her 40s who's is trying desperately to save some money, any money, in a couple investment accounts for myself and my children, this rule change would have a significant impact on my ability to grow any kind of meaningful dividends. Less information available means more volatile markets. And the moves on behalf of this twisted administration to remove transparency and oversight into the mega corporations in this country just shows how corrupt it has become. They will do anything to protect corporate profits at the detriment to the regular american people.

Yahoo Mail: Search, Organize, Conquer

Lekhanh Nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lekhanh Nelson Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone Le Khanh

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lela murray — Jun 18, 2026
Subject: S7-2026-15 Comment From: lela murray Affiliation: Jun. 18, 2026 Not right!!

Lela Wakely — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lela Wakely Affiliation: Jun. 18, 2026 Leila Wakely. Retired nurse. Keep it Quarterly! It was made quarterly because you can't be trusted. You still can't be trusted. The only reason to change is to hide what you're doing.

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len kearney — Jun 18, 2026
Subject: S7-2026-15 Comment From: len kearney Affiliation: Jun. 18, 2026 Absolutely NEEDED!

Carpe diem!

Lena — Jun 18, 2026
Subject: Mid-infrared Optics Market Growth Rate Analysis Report From: Lena Affiliation: Jun. 18, 2026 Dear.
^|
We have released a report on the latest Mid-infrared Optics market research.
Pls feel free to contact James@vicmarketresearch.com. if you are interested in it. A sample report will be sent to you.
^|
The report covers the following participants:
Knight Optical
Shanghai Optics
EKSMA Optics
ULO Optics
Lattice Materials
Mid IR Alliance
Femtum
Block Engineering
Wavelength Opto-Electronic
Solaris Optics
Ecoptik
Noni
Syntec Optics

LumOptica
Thorlabs
There are more companies not listed here.
This may be helpful to the Related Departments or the person in charge of your company.
^|
Best regards / Mit freundlichen Grüßen / 此致敬意
Lena

Lenard Wood — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lenard Wood Affiliation: Jun. 18, 2026 To whom it concerns, why are you trying to change rules that was put into place to protect us after the Enron scandal? Only reporting twice a year instead of quarterly opens up the possibility of corruption and is a minor inconvenience for the businesses effected. Please maintain the current reporting system we now enjoy.

Lenard Wood
(936)598-3350-office / (832)296-0013-cell

lenardwood2@gmail.com

“Coming together is a beginning; keeping together is progress; working together is success.” — Henry Ford

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Leo Bonnes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leo Bonnes Affiliation: Jun. 18, 2026 Keep the 3 month rule. Wars can come and go in 6 months and so too can the entire leadership of a company!

Leo Sanford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leo Sanford Affiliation: Jun. 18, 2026 Leo Sanford; retired Keep the reports to quarterly. Six months is too long. Most of my retirement support comes from investments in publicly traded companies. I would like to know how they are doing more than twice a year.

Leo Strauss — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Leo Strauss Affiliation: Jun. 18, 2026 No, we need full transparency and protection, please do not do this.

Leona Crouch — Jun 18, 2026
Subject: S7-2026-15 From: Leona Crouch Affiliation: Jun. 18, 2026 Dear SEC committee,

Why even consider making change the record keeping for the CEO's?

It's good practice and accountable to keep the laws as are especially after the collapse of Enron.

If any changes happen. Make it stricter.

Thanks,

Leona Crouch
22 Buckingham Way
Taylors, SC. 29687

Sent from my iPhone

Leonard Conforti — Jun 18, 2026
Subject: S7-2026-15 From: Leonard Conforti Affiliation: Jun. 18, 2026 A joke is a joke but nobody wants to die laughing. TRUMP FOR DOG CATCHER!

Sent from my iPhone

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leonard ives — Jun 18, 2026
Subject: S7-2026-15 From: leonard ives Affiliation: Jun. 18, 2026 How hard is it to put your signature on important paperwork 4 times a year? Keep it 4!

Sent via the Samsung Galaxy A35 5G, an AT&T 5G smartphone
Get Outlook for Android

Leonard Leffner — Jun 18, 2026
Subject: S7-2026-15 From: Leonard Leffner Affiliation: Jun. 18, 2026 Your signature means your organization is not (should not be) on auto-pilot. Organizations big and small need to be accountable.

Sent from my iPhone

Leonard Meier None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Leonard Meier I steongly urge maintaining quarterly reporting. Corporations are entites registered with the government and many are publicly traded on the stock

exchange. Quarterly reporting enhances transparency and allows stock traders, including mutual funds and big retirement funds like mine, to have timely information regarding corporate profits and losses. I strongly oppose a shift to semiannual reporting.

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lesa hamel — Jun 18, 2026
Subject: S7-2026-15 Comment From: lesa hamel Affiliation: Jun. 18, 2026 As a retail investor, quarterly reports assist me in making decisions about my retirement investments. This change will give unfair advantages to corporations that already have enough. Please consider continuing quarterly reports.

Sent from my iPhone

Leslee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslee Affiliation: Jun. 18, 2026 As a retired person, I need to be informed on my investments! I follow them and can correct when I want. Please do not change the current quarterly reporting.

Lesley Riddell & Jeffry Koch — Jun 18, 2026
Subject: Quarterly Reporting From: Lesley Riddell & Jeffry Koch Affiliation: Jun. 18, 2026 Dear SEC,

We are “loaning” companies our money when we choose to invest and n them. It’s their fiduciary responsibility to make wise decisions to build a great company. In return the company pays us with dividend checks or increased stock value. If non of this happens, then these companies are just running a Ponzie scheme. Quarterly reports are a must. Even in 90 days, shady accounting can occur.

Sincerely,

Lesley Riddell-Koch

Leslie Burkhardt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Burkhardt Affiliation: Jun. 18, 2026 Pleases don’t write corruption into law. A healthy stock market cannot exist without laws that keep it healthy. DO THE RIGHT THING!!!

Sent from my iPad

Leslie Castro — Jun 18, 2026

Subject: S7-2026-15 Comment From: Leslie Castro Affiliation: Jun. 18, 2026 Keep your paws off my money. Greed is ugly!!!!

Sent from my iPhone

Leslie Concepcion — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Concepcion Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As someone closing in on my retirement it is Important to me that I receive my quarterly reports. Please do not discontinue the current practice of providing retirement updates quarterly. Thank you.

Leslie Del Moral — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Del Moral Affiliation: Jun. 18, 2026 The SEC should absolutely help quarterly reports!

Leslie deVillez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie deVillez Affiliation: Jun. 18, 2026 **** no. We are sick and tired of you greedy sons of *****es stealing money. **** off sEC

leslie

Leslie Ellis — Jun 18, 2026
Subject: S7-2026-15 From: Leslie Ellis Affiliation: Jun. 18, 2026 For over 20 years The Sarbanes-Oxley Act has been preventing corporate fraud. Diluting it by changing from 4 times a year to 2 times a year means potential investors can be only half as certain that our hard-earned money is safe in the stock market.

L.Ellis
Philadelphia

Leslie Graham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Graham Affiliation: Jun. 18, 2026 Continue quarterly reporting! This is an essential tool for our economy.

Sincerely,

Leslie Graham

Leslie Guinan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Guinan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep the market fair.
Individual investors need quarterly reports.

Leslie Lambert — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Lambert Affiliation: Jun. 18, 2026 Cmon... PLEASE STOP WITH THE GREED...
WHY is more NEVER enough???
Just because greed & CORRUPTION is popular & trendy, doesnt mean its right!!!

Maybe think about and make compassion & sharing patriotic again.

Remember when...?

Leslie Lambert — Jun 18, 2026
Subject: File No. S7-2026-15 From: Leslie Lambert Cmon... PLEASE STOP WITH THE GREED... WHY is more NEVER enough??? Just because greed & CORRUPTION is popular & trendy, doesnt mean its right!!! Maybe think about and make compassion & sharing patriotic again. Remember when...?

Leslie McKewan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie McKewan Affiliation: Jun. 18, 2026 In these uncertain times, I watch my money DAILY! I watch my retirement funds monthly, and the market DAILY! These reports are very important, and they are not that hard to do. I produced them in the 80s when the markets were booming and all over the place. Do not let this fall through the cracks!!!

Leslie Perkins McKewan
LMP Graphics
845 657 8032

Leslie Noyes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Noyes Affiliation: Jun. 18, 2026 Leslie Noyes, retired educator and full-time author, here. My husband worked for Enron. We lost most of our retirement savings when their fraudulent activity came to light. No one should have to experience that. We were still young enough to make some of that income back, but we knew many retirees who ended up

working into their 80’s. Quarterly reporting is a gate keeper. Keep it.

Sent from my iPhone

Leslie Owens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Owens Affiliation: Jun. 18, 2026 Accountability is vital. Keep quarterly reports mandatory!

Leslie Schreiber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Schreiber Affiliation: Jun. 18, 2026 This is bull **** ! Quit screwing the people over
Without the little guys you total assholes are nothing. Does it make you feel like big men
To screw people over? Well you’re not. You’re tiny! Only strong big men don’t need to do this bull **** to fell strong and big. They’ll. squash you someday. Better watch out for them and from Jesus He’s watching you too. Rest assure he’ll see you on judgment day and it won’t be good.

Leslie Schreiber, Director
Small Wonders Discovery and Learning Center
330-420-5594

Leslie Sinnott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslie Sinnott Affiliation: Jun. 18, 2026 I am.a registered voter in Boone County Indiana. My husband and I are retired and our retirement funds come in large part from savings that are invested. We and many other retirees need to have thr regular, FREQUENT information that comes from the quarterly reporting. If we are to.rely more and more on personal savings for retirement it is critical that reporting isn't reduced. It will limit ability to make informed decisions about the portfolio. This will be increasingly important if anything happens to Social Security. Do NOT reduce reporting requirements. There is no good reason to change the reporting requir that are in place.

Leslie A. Sinnott
124 Finch Court
Lebanon, Indiana 46052
Phone: 317-501-7069

lsinnottlaw@gmail.com
http://www.linkedin.com/in/lesliesinnott

Leslie Slavens — Jun 18, 2026
Subject: S7-2026-15 From: Leslie Slavens Affiliation: Jun. 18, 2026 It’s not enough frankly, but for now it’s a guardrail

Sent from my iPhone

Leslie White — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Leslie White Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!!

Yahoo Mail: Search, Organize, Conquer

Leslyn Erickson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Leslyn Erickson Affiliation: Jun. 18, 2026 Biannual reporting is terrible! I have no way to keep track of either my investments or their sector.
It's terrible!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Letty Coro — Jun 18, 2026
Subject: S7-2026-15 Comment-NO From: Letty Coro Affiliation: Jun. 18, 2026 setting up perfect fraud timelines has proven to be catastrophic to small investors. why oh why go back to bad practices? No and no to 6 month windows..

Levi Javier Engineer — Jun 18, 2026
Subject: File No. S7-2026-15 From: Levi Javier Do NOT change the quarterly reporting to semi-annually. KEEP THE QUARTERLY REPORTS !!!!!

Lewis Jones — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lewis Jones Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Proposed Rule S7-2026-15 would harm investors by reducing their access to information about the economic health of publicly traded companies. This would also harm the companies, because market wouldn't know which companies are performing well, so it could reward that performance by

growing the value of the stock for those companies.

Lexi Schwartz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lexi Schwartz Affiliation: Jun. 18, 2026 In retirement, most of my income is from stocks. It's hard to budget not knowing. Don't domit.

Lexi Schwartz

Lia von Damm — Jun 18, 2026
Subject: S7-2026-15 From: Lia von Damm Affiliation: Jun. 18, 2026 Lia von Damm, letter carrier, Los Gatos - These rules are in place for a reason and they work to keep companies and theirs CEOs accountable. There is no good reason to stop the current practice except to allow for malfeasance. These rules are very important because I depend on my investments for my future and I need to trust that the managers of my TSP have the best information available to be able to manage my accounts. I am not a rich Tech worker, millionaire or billionaire that has so much money that they can afford to lose some and it won't matter. For me, every penny counts. I need to trust that my money is managed in the best possible way possible and that is by following the existing quarterly rules. Please don't let companies off the hook. Sadly we can't trust that they will do the right thing.

Liam Kelleher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Liam Kelleher Affiliation: Jun. 18, 2026 Please keep 4 reporting windows

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Libby Henderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Libby Henderson Affiliation: Jun. 18, 2026 If 1/4ly reporting ends, here's what happens, and BTW, we don't want it! Diminished Market TransparencyInformation Asymmetry: Corporate insiders gain a larger timing advantage over retail investors.Stale Financial Data: Investors must make decisions using six-month-old data.Delayed Risk Detection: Material operational downturns remain hidden for longer periods.Increased Market VolatilityEarnings Shocks: Semi-annual data releases trigger larger, more chaotic price corrections.Speculative Trading: Long silence intervals fuel damaging market rumors and guesswork.Widened Bid-Ask Spreads: Market makers increase spreads to price in heightened uncertainty.Weakened Corporate GovernanceDelayed Accountability: Management teams face public scrutiny less frequently.
Libby Henderson, Veteran, Financial Services Industry Retiree

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Liesa Lietzke — Jun 18, 2026
Subject: S7-2026-15 From: Liesa Lietzke Affiliation: Jun. 18, 2026 I am a professor in Berkeley, and I value accountability in business. Quarterly reporting is essential and must be preserved—I urge you NOT to make changes to current policy on this.

~L Lietzke

Lila Jiang — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lila Jiang Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not support this!

Lillian Heyward — Jun 18, 2026
Subject: S7-2026-15 From: Lillian Heyward Affiliation: Jun. 18, 2026 No more crooked corporations. Quarterly if not more. It seems like Trump is again trying to give payoffs to his major donors
STOP the corruption!!!

Sent from my iPhone

LILLIE PRATT — Jun 18, 2026
Subject: S7-2026-15 From: LILLIE PRATT Affiliation: Jun. 18, 2026 It should stay and everyone should be held accountable for their actions .
Lillie Pratt
Retiree
Garland,Texas

Sent from my iPhone

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lily parastatidis — Jun 18, 2026
Subject: S7-2026-15 Comment From: lily parastatidis Affiliation: Jun. 18, 2026 Liljana Parastatidis,I am an owner and app-orator of a small business, I would like to see quality reporting, for small investing people can not AFFORD TO LOSE MONEY .

Lin Ungerer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lin Ungerer Affiliation: Jun. 18, 2026 DO NOT DO THIS!

Sent from my iPad

Lina Stio — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lina Stio Affiliation: Jun. 18, 2026 I am completely against the

SEC allowing public companies to report semi-annually. This will only let companies HIDE their financials for 6 months causing dark periods of uncertainty for investors.
Quarterly reporting creates investor trust, corporation transparency & accountability. It fosters more accurate analytical forecasting & also mitigates the risks of insider trading & market speculation.
Eileen Stio Retired LPN Hamden, CT

Sent from AOL on Android

Linda Adamo — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Linda Adamo Affiliation: Jun. 18, 2026 SEC, Why would you change something that is not broken and will cost the U S shareholders based on prior historical data. Quarterly filings allow the consumer a review of their investments 4 x yr. Semi annual filings is too long, there are to many variables internal and external factors that can affect the market place. Also with new technology and AI quarterly filings will be produced faster and less costly.

Linda Adamo, Retired
Hollywood, Fl 33021

Linda Ball — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Ball Affiliation: Jun. 18, 2026 Half a year is way too long between reports. What are you trying to hide.

Sent from my iPhone

Linda Brown Real Estate Agent — Jun 18, 2026
Subject: File No. S7-2026-15 From: Linda Brown Dear SEC, please do not roll back quarterly reporting! I personally spear headed an effort against a proposed an ENRON power plant in Deerfield Beach,FL. It would not have benefitted the quality of life and public health and safety if it had been allowed to locate there. Also power was designated to be “shipped” to another location, no local benefit. Power companies need to be held accountable to the communities they locate plants in. Save Quarterly Reporting!

Linda Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Butler Affiliation: Jun. 18, 2026 Quarterly reporting is an important tool to help investors make sound decisions. Y’all are just opening the door for big businesses to hide information from us.

Sent from my iPad

Linda Campbell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Campbell Affiliation: Jun. 18, 2026 Do Not Change! Keep Quarterly

Sent from my IPhone

Linda Chinn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Chinn Affiliation: Jun. 18, 2026 Leave the quarterly rule. Do not change it!

Sent from my iPhone

Linda Cornejo — Jun 18, 2026
Subject: S7-2026-15 From: Linda Cornejo Affiliation: Jun. 18, 2026 We need MORE transparency, not less. Keep the quarterly reporting to ensure accountability.
Linda Cornejo
Retired Educator

Sent from my iPhone

Linda Cullen-Fry — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Cullen-Fry Affiliation: Jun. 18, 2026 Keep quarterly reports! We must not go backwards because our current administration is trying to ruin our country!

Sent from my iPhone

Linda Fortier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Fortier Affiliation: Jun. 18, 2026 Do not drop quarterly reporting. Much harder for companies to hide problems if they have to report quarterly.

Linda Goodman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Goodman Affiliation: Jun. 18, 2026 As a small investor in the stock market, it is important for me to be informed about my stocks, especially now that I am retired. Quarterly reports are important for me to know what is happening. I urge you to keep quarterly reports. Thank you, Linda Goodman, Southampton , PA

Sent from my iPhone

Linda Goodrich — Jun 18, 2026
Subject: S7-2026-15 From: Linda Goodrich Affiliation: Jun. 18, 2026 We've been here before. We have the ability to watch for trouble with quarterly reporting. It would be a mistake to remove it.

Linda Grey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Grey Affiliation: Jun. 18, 2026 Stop it. Don't.

L. B.

LINDA GUMPP — Jun 18, 2026
Subject: Comment on S7-2026-15 From: LINDA GUMPP Affiliation: Jun. 18, 2026 Linda Gumpp, retired, Indiana. This money is used to keep our household going. I am healthy and see a lot of years in my future. My husband has no retirement fund. I need my money to grow to cover inflation, and social security doesn't do that.
We can't afford to lose 50%. Please have companies report quarterly so we can make corrections ASAP to our funds.

Get Outlook for Android

Linda Guthmiller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Guthmiller Affiliation: Jun. 18, 2026 I think quarterly reporting is important. Transparency and timeliness of reports is important for investors.

Linda Hartman — Jun 18, 2026
Subject: S7-2026-15 From: Linda Hartman Affiliation: Jun. 18, 2026 Quarterly reporting must continue. If I have to pay quarterly taxes to the IRS. Then that is about the same thing. Continue them!!! Linda Hartman

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Linda Heil — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Heil Affiliation: Jun. 18, 2026 Be fair. Don’t keep ruining our country. Honesty and integrity matter. KEEP IT QUARTLY!

Get Outlook for iOS

Linda Hillman-Werner — Jun 18, 2026
Subject: S7-2026-15 From: Linda Hillman-Werner Affiliation: Jun. 18, 2026 Look back on why the reports were quarterly. Six months is too much time to allow them to hide what is going on in the company. Explain why they should have more time to hide their mismanagement or any other issues. Are we now united corporations of America.

Linda Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Johnson Affiliation: Jun. 18, 2026 These corporations routinely lie even without you giving them another way to hide money. Do NOT do this.

Linda Kestenbaum — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Linda Kestenbaum Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

why do this? If you go ahead with this it must mean you're in Trump's pocket. Dishonest!!!

LINDA LEITNER — Jun 18, 2026
Subject: Comment on S7-2026-15 From: LINDA LEITNER Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Linda Lewis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Lewis Affiliation: Jun. 18, 2026 Stop encouraging and enabling criminals to do whatever they want with complete impunity!!!

Many Blessings,
Linda Lewis ~ Realtor
Military Relocation Professional
Promise Realty at HomeSmart Preferred Realty
303.827.4902
promiserealty3@gmail.com

www.promiserealty.org

II Chronicles 7:14

Linda Lindsay — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Linda Lindsay Affiliation: Jun. 18, 2026 No going back. This proposal is the opposite of transparancy.

LINDA LUDWA — Jun 18, 2026
Subject: S7-2026-15 Comment From: LINDA LUDWA Affiliation: Jun. 18, 2026 Do not change! I need quarterly reports to know how my investments are doing and what I should do.

Sent from my iPhone

Linda Marks — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Marks Affiliation: Jun. 18, 2026 Please keep reporting on a quarterly basis.

Linda Marks

Sent from my iPhone, please excuse any typos or auto corrects!

Linda Mayberry — Jun 18, 2026
Subject: S7-2026-15 From: Linda Mayberry Affiliation: Jun. 18, 2026 Why would you go to semi annual reporting? No! You are charged with bring fiscally responsible .. keep the quarterly reporting. History tells you that...results in other countries trill you that!!

Linda McLouglin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Linda McLouglin Affiliation: Jun. 18, 2026 Insiders will have the information while investors - not so much! We need quarterly reporting! Why change something that is working?

Sent from my iPhone

Linda Panozzo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Panozzo Affiliation: Jun. 18, 2026 Corporations have gotten out of line! There should always be accountability! Especially, if our money is involved! What has happened in our country is an absolute sin! The most corrupt administration in our history! We, the people need to rise up and put a stop to this!

Sent from my iPhone

Linda Pasto — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Pasto Affiliation: Jun. 18, 2026 As a citizen and an investor , I feel it’s critical to have current, valid data to make decisions on. Moving it to twice a year would not allow for this to happen. It needs to stay the way it is.
Thank you,
Linda Pasto

Linda Piffer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Piffer Affiliation: Jun. 18, 2026 I had thought that semi-annual reporting would be a good idea in that it might force company leadership to think longer term, but have come to the conclusion that there is such greedy self-serving malfeasance on most boards that they cannot be trusted to go that long without accountability. A better fix would be to have any newly purchased stock HAVE to be held for a period of time before it could be sold; ideally a year. This would help to eliminate some of the shenanigans by day traders and the public parasite that is Private Equity.

Linda Ruesch American Voter — Jun 18, 2026
Subject: File No. S7-2026-22 From: Linda Ruesch I'm retired. Those who are retired, as well as others, need the monitoring and assurance that quarterly reporting provides. No agency public or private should reduce reporting to us that maybe invested in them for our fiscal wellbeing.!

Linda Sears — Jun 18, 2026
Subject: S7-2026-15 From: Linda Sears Affiliation: Jun. 18, 2026 Why is the government trying to protect multi-millionaire execs in corporations and shifting the American public? This is disastrous for the US investor. Enough of protecting the wealthy execs. Protect the public.

Get Outlook for Android

Linda Shute — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Linda Shute Affiliation: Jun. 18, 2026 I’m totally against withholding earnings information from stockholders. It’s deceptive at best. Transparency is key! Linda Kepler.

Sent from my iPhone

Linda Walters — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Walters Affiliation: Jun. 18, 2026 Linda Walters, Nurse, KEEP SEC REPORTING QUARTERLY. I believe the citizens deserve transparency in our financial institutions. Reporting was made quarterly for a reason. DON'T change what's working.

Linda Weiner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Weiner Affiliation: Jun. 18, 2026 We cannot go without quarterly reports!!!

Sent from my iPhone

Linda Winkelman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Winkelman Affiliation: Jun. 18, 2026 This is absolutely terrible. It is just designed to transfer more wealth from working class. We need to start dealito trash our country.ng v with integrity again and kick the power hungry money grabbing crooks out of power They are being allowed to trash our country.

Linda Winkler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Linda Winkler Affiliation: Jun. 18, 2026 I believe it's common sense that quarterly reporting is better than less frequently for the many people, like me, who rely on that information to make decisions with serious consequences. Retirement funds, money for education, and other needs for money invested means choices should be made wisely, with maximum information.
Don't change the requirements for reporting from quarterly to twice a year. Corporations get their reports quarterly and so should the stockholders and other interested parties.

Lindsay — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lindsay As a US citizen that believes it is the government's job to protect its citizens, I strongly urge the SEC to leave the regulations for quarterly reporting in place. It is the people that the government should act at the behest of, NOT corporations.

Lindsay School — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lindsay School Affiliation: Jun. 18, 2026 No. Just leave the quarterly reporting in place. Those of us invested as part of our only retirement option deserve to manage our funds in as transparent a way as possible. No one should benefit more because they have insider information. The idea of regulation is to provide a fair market, not skew options and investment to benefit only a minority of wealthy individuals. My name is Lindsay and I am a retiree and this matters to me.

Sent from my iPhone

Lindsey Charlip — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lindsey Charlip Affiliation: Jun. 18, 2026 More ways to eliminate the middle class? Gee-wouldn’t want to inconvenience the corporations. DO NOT change the current quarterly reporting system. -Lindsey Charlip Washington State

Sent from my iPhone

Lindy Bunch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lindy Bunch Affiliation: Jun. 18, 2026 My name is Linda Bunch and I am a 72 year old retired person. There are two reasons I want quarterly reporting to

continue. The first reason is that I have a greater need for frequent reporting as I age and need to manage my limited finances. The second reason is that I suffer from a neurological condition which makes it more difficult to remember the facts of my life. I don't need help to make it more difficult. Thank you for your consideration.

Lindy Cook — Jun 18, 2026
Subject: S7-2026-15 From: Lindy Cook Affiliation: Jun. 18, 2026 Lindy Cook, retired. I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family.

Yahoo Mail: Search, Organize, Conquer

Ling Marquardt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ling Marquardt Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: DO your effin jobs and regulate!! You suck. Put Jay Clayton back in charge.
Love, Ling M

Lisa A Adair — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lisa A Adair Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is deceptive and non transparent. I want more transparency not less. What are you trying to hide snd complicate? Corruption on the backs is f the people who vote?

Lisa Adair — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Adair Affiliation: Jun. 18, 2026 This is bullsgiz! Quarterly reports are necessary. This is a horrible idea

Sent from my iPhone

Lisa Benson Citizen — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lisa Benson Please do not change the rules of reporting for publicly traded companies . This will invite coverups that benefit corporations instead of holding them accountable on a quarterly basis with the money that people invest. Thus will prevent full transparency of potential investments and risks. This is a step backward in our country that can only benefit already exceedingly wealthy investors.

Lisa Borel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lisa Borel Affiliation: Jun. 18, 2026 As a couple close to retiring, quarterly reporting is very important to us. Our income will depend on our investments and

visibility. Please do not return to semi reporting.

L Borel

Sent from my iPhone

Lisa Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Butler Affiliation: Jun. 18, 2026 Please continue quarterly reporting. There is no reason to discontinue providing disclosures to your customers.

Lisa Butler

Lisa Carter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Carter Affiliation: Jun. 18, 2026 Lisa Carter, entrepreneur. This ruling to offer companies the option to file financial data twice a year instead of quarterly matters to me because I want the stock market to be as strong and stable as possible.

Sent from my iPhone

Lisa Cutter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Cutter Affiliation: Jun. 18, 2026 My name is L. Cutter, I am a retired CIO. I strongly oppose the SEC's proposed Rule S7-2026-15 for the following reasons:
1) When I started investing, there were a few tech companies but nothing like today's "magnificent" 7 or 10 that are literally the tail that wags the dog driving S&P 500 total performance. Tech companies have to be incredibly nimble to stay in business; conditions change weekly and these companies' response to changes must happen weekly as well. Investors absolutely can NOT wait six months. Times have changes, the SEC needs to keep up.
2) Retail investors are increasingly using AI to rebalance their investments. You want to give Claude or Gemini or whatever the freshest data possible. This proposed rule will disadvantage all of us individual investors using AI to manage our retirement funds as data will become stale. Outdated information equals poor decisions, that's bad for the economy.

Lisa Dare — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Dare Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I do not want quarterly disclosures to be eliminated. I want to protect my investments.

Lisa Daunhauer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Daunhauer Affiliation: Jun. 18, 2026 Here’s what I think about reducing quarterly reporting to every six months- the savings for the companies aren’t worth the cost to me. This policy, if enacted, would make it harder for those of us strapped in the housing

crisis while caring for both parents and children to grow funds for retirement and stability.
Lisa Daunhauer
Assoc Professor

Sent from my iPhone

Lisa Diel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lisa Diel Affiliation: Jun. 18, 2026 Quarterly reporting needs to continue exactly as it is. Transparency is always of key importance in a society that wants to grow and prosper. There is no benefit in lack of transparency. Companies that want our money and then don’t want to let us know what’s going on with their finances is unethical. This is just another way to try to rip off the consumer. Maybe we should have them report monthly instead of quarterly.

Lisa Diel

Lisa Duke-Lees — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Duke-Lees Affiliation: Jun. 18, 2026 As a small business owner coming from a family that values investing , this proposal is very concerning. Limiting the reporting puts small investors at a disadvantage and will further widen the wealth gap. There are other ways to reduce reporting burden that don't degrade transparency for individual investors.
Lisa Lees

Lisa Enloe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Enloe Affiliation: Jun. 18, 2026 We need quarterly reports. Stop trumps grifting now.

LISA ENLOE
202-664-6799

Lisa Hauser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Hauser Affiliation: Jun. 18, 2026 I am a single woman hoping to retire in 5 years. Without quarterly reports, it makes more difficult to project my financial future. Having a job with zero benefits, I save whatever I can and

that's difficult enough when you don't have additional knowledge of your investments. Please do not make life harder than it needs to be; keep quarterly reports! Lisa A. Hauser Medical Biller

Yahoo Mail: Search, Organize, Conquer

Lisa James — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lisa James Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep it Quarterly ,Stop the Fraud!

Lisa Jane Toczek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Jane Toczek Affiliation: Jun. 18, 2026 Quarterly reports are important to small investors like me. If a company deserves my capital investment, it is responsible to me to share information about how it is doing. My investment is not free money for CEOs.

Sent from my iPhone

Lisa Jarvis — Jun 18, 2026
Subject: S7-2026-15 From: Lisa Jarvis Affiliation: Jun. 18, 2026 MUST KEEP IT QUARTERLY. ITS A MATTER OF LIFE OR DEATH FOR MANY PEOPLE!!

Lisa Jarvis

Lisa John — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa John Affiliation: Jun. 18, 2026 Ms. John
If I have to pay taxes quarterly, you can report quarterly. Hidding what companies are doing will force investment firms to invest in European markets instead of here.

Lisa Johnson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lisa Johnson I am against semiannual reporting. With the fast pace of growth and technology we need more transparency not less. Semiannual reporting enables companies to more easily hide rough patches and financial anomalies from investors, which could cause irreparable harm. Companies should be on top of their financials and if they are doing them as they should, they may as well share them. If the Boards of companies decide to, they could switch to semiannual dividends which could negatively impact those who are living off that income.

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lisa keller — Jun 18, 2026
Subject: S7-2026-15 Comment From: lisa keller Affiliation: Jun. 18, 2026 No changes

Lisa N Niemann

LISA KOMARA — Jun 18, 2026
Subject: S7-2026-15 Comment From: LISA KOMARA Affiliation: Jun. 18, 2026 Sean McKessy's BFF here. 16CV:2702 and I say y'all have no business writing your own rules. STOP. Quarterly stays and STOP supporting Israel. Gates ****ed me over and Epstein is NOT his biggest problem; Epstein is DEAD and KiOR is not invisible. Fry the Rice at the Gates of Hell. You're welcome. Pay up. I need a nice house. TCR it valid. I am not the enemy.

Lisa

Lisa Kronus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Kronus Affiliation: Jun. 18, 2026 What are you trying to hide? NO

Unmonitored account text me

Lisa L. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa L. Affiliation: Jun. 18, 2026 Why can’t large corporations understand that if their gain is at the expense of the average investor, then the average investor will have less money to spend on the products and services that their companies provide?

Opacity in reporting and shafting people for personal gain is NOT a sustainable business model. When consumers are protected, we ALL prosper.

L. Lazur

Lisa Lee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Lee Affiliation: Jun. 18, 2026 Every 3 months is the maximum amount of time any company should be able to go without updating all shareholders and the general public as to how it is doing. Every single person who is investing or considering investing in a company, no matter how large or small the investment is should have this information. Allowing companies to go 6 months between sharing this information puts investors at an increased risk of loss of money. Most of this information can be made available digitally to most investors and the public. We all know this information, reports, are and will be compiled for company management so there is truly no reason to not share this with all investors and the public.

Lisa Marshall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Marshall Affiliation: Jun. 18, 2026 We rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to us.

Lisa Marshall

Sent from my iPhone

Lisa Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Miller Affiliation: Jun. 18, 2026 Lisa Phillips Miller Retired this mess needs to stop. Just another way to mess with knowledge "we the people" need

Get Outlook for iOS

Lisa Minnich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Minnich Affiliation: Jun. 18, 2026 Why are you intent on enabling cheating?

Lisa Morgan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Morgan Affiliation: Jun. 18, 2026 Leave it as it is now! Quarterly

Sent from my iPad

Lisa Moyer — Jun 18, 2026
Subject: S7-2026-15 From: Lisa Moyer Affiliation: Jun. 18, 2026 Lisa Moyer,Pennsylvania, Mill Operator. Real tired of paying the majority of the taxes. Tired of paying to much for health care and REAL TIRED OF BIG BUSINESS GETTING AWAY WITH MURDER. They should be held more accountable then the common worker. Real tired of the government "for the people " not being for the people.

Lisa Nielsen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lisa Nielsen Affiliation: Jun. 18, 2026 For 50 years, since I was 14, I have paid into Social Security. My employers have paid into Social Security for me as well. For 40 of those 50 years I worked as a Registered Nurse. I raised two kids, put them through college and tried to save as much as I could. I knew I could not depend on SS so I invested and now the SEC wants to change to semi-annual reporting. The US tried this from 1955 to 1970 and people lost money. It you, SEC, were to try this again many people, including me , could lose as much as 36% of their savings. Please, we can't count on SS when we retire and now you will be slashing our savings. It is in the best interest of the people to continue Quarterly reporting. Thank you. Lisa Nielsen Murfreesboro, TN 37129 eandgsmom@gmail.com

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Lisa Renshaw — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Renshaw Affiliation: Jun. 18, 2026 TRANSPARENCY! Keep the rule intact.

Any change will definitely cause issues.

Lisa Renshaw

Lisa S.James — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa S.James Affiliation: Jun. 18, 2026 QUARTERLY IS VITAL

Lisa Seitz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Seitz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Every one who chooses to invest should be able to do so. Things should be equal and balanced as much as possible. The public needs to have access to their information. Thank you

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Lisa T — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa T Affiliation: Jun. 18, 2026 Wall street has taken long enough, lied and covered long enough. No hiding of the books is acceptable! No bonuses for simply doing their job! No tax payer assistance for anything. If they can't be transparent and need to hide facts, then tear it all down and just start fresh with something else!

Sent from my iPhone

Lisa Zimmerman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lisa Zimmerman Affiliation: Jun. 18, 2026 To be restricted from the truth on the business being done "for us" is a set up for executive grift. Information given only twice a year will allow companies to hide their crimes until we are destitute and they have all the profits. No sane, responsible corporations would do this. Make it stop!!

Sent from my iPhone

Liz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Liz Affiliation: Jun. 18, 2026 There is no logical, ethical reason to change away from quarterly. Reporting should be quarterly. Most all reporting for anything is done quarterly. Those that are in government need to stop trying to cheat, con and steal from the American people.

Liz Cogger — Jun 18, 2026
Subject: S7-2026-15 From: Liz Cogger Affiliation: Jun. 18, 2026 C'mon… Everyone knows this is a practice that keeps illegalities in check. The SEC knows this most of all.

Liz Cogger
Nj Resident
Voter since 1992

Sent from my iPhone

Liz Jaquith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Liz Jaquith Affiliation: Jun. 18, 2026 To the SEC,
I am close to retiring in two years. I am a massage therapist and the only wage earner in my household. I need to keep getting updates about my IRA's. Please keep the quarterly reporting so I can closely monitor my accounts.
Thank you!
Liz Jaquith

Get Outlook for iOS

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liz smith — Jun 18, 2026
Subject: S7-2026-15 From: liz smith Affiliation: Jun. 18, 2026 Keep them accountable. It's not fair that big time executives keep getting off. They are fine right where they are at.
E. Smith
Central Tx

Liz Stevens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Liz Stevens Affiliation: Jun. 18, 2026 I find it fascinating that the tax payer already bailed out Wall Street for impropriety and now you are going to make their job easier. I have a right to see what's happening with my investments. Even the IRS gets theirs quarterly from businesses. I object to the changes to the rules. What are you trying to hide?

Liz Wade — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Liz Wade Affiliation: Jun. 18, 2026 Maintain quarterly reporting. Our world is constantly changing, quarterly reporting would be a minimum requirement.

Sent from my iPhone

Liza Regan — Jun 18, 2026

Subject: S7-2026-15 Comment From: Liza Regan Affiliation: Jun. 18, 2026 We need quarterly reports to keep people honest.

Liza Regan

Lizzie Whatnot — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lizzie Whatnot Affiliation: Jun. 18, 2026 The current schedule exists for a very good reason. Keep it as it is!

Sent from my iPhone

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lj gardner — Jun 18, 2026
Subject: S7-2026-15 Comment From: lj gardner Affiliation: Jun. 18, 2026 LJ, This just helps the rich get richer!! The middle class has been being screwed over more and more. His shoulder not be allowed.

Lj Roberts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lj Roberts Affiliation: Jun. 18, 2026 The very fact that they want to end quarterly reporting makes me wonder whether it should be monthly. What are they trying to hide.

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LK D — Jun 18, 2026
Subject: S7-2026-15 Comment From: LK D Affiliation: Jun. 18, 2026 I expect quarterly reporting of company financials. As a shareholder I deserve to know their financial standing in a timely manner. This proposed change is designed to hide data from shareholders.

Lloyd Dickinson Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lloyd Dickinson Twice a year is too few times to report. I would like every other month. Having enough financial data is critical to making appropriate decisions.

Lois Iak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lois Iak Affiliation: Jun. 18, 2026 Bad idea

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Lois Timyan — Jun 18, 2026

Subject: S7-2026-15 Comment From: Lois Timyan Affiliation: Jun. 18, 2026 Definitely must have quarterly or monthly would be best!!!!!! We will ALL BENEFIT from knowing! Knowledge is empowering and WE the PEOPLE are the POWER !!!!

Lois Timyan
26520 221st Place SE
Maple Valley, Washington 98038

USA
email: lois.timyandeciryan@gmail.com
cell phone: 407-474-5434

Lonnie BK49 — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lonnie BK49 Affiliation: Jun. 18, 2026 I am a retired stocker broker of many years followed by Licensed Financial Advisor.m
This proposed step would be the most REGRESSIVE step done to fair markets for half a century.
It is senseless & without logic.
Quarterly reporting is ABSOLUTELY NECESSARY.
DO NOT CHANGE THIS!

Lonnie Benning
1229 N Jackson St Unit 208
Milwaukee, WI 53202

Sent from L.Benning iPhone

Lonnie Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lonnie Williams Affiliation: Jun. 18, 2026 SEC should continue publicy publishing quarterly reports.

Looseleaf — Jun 18, 2026
Subject: S7-2026-15 From: Looseleaf Affiliation: Jun. 18, 2026 It is important to keep frequent checks on individuals whose decisions affect so many people. In order to prevent great damage to lives and economy, it is imperative we maintain these checks rather than loosen them.

Lora Gray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lora Gray Affiliation: Jun. 18, 2026 Dear SEC Commissioners, I am writing to express my opposition to any proposal that would allow public companies to report earnings only twice per year instead of quarterly.
As a single person nearing retirement, I will rely heavily on the investments I have built over many years to provide financial security in the next stage of my life. Timely, accurate information about the companies in which I invest is extremely important to my ability to make informed decisions and protect my retirement savings.
Quarterly reporting provides transparency and accountability, helping all investors, not just large institutions have regular access to a company's financial performance. Reducing the frequency of reporting could leave individual investors with less information, create greater uncertainty, and make it harder to recognize potential concerns before they become more significant.
I understand the concerns about companies focusing too heavily on short-term results, but reducing transparency is not the answer. Investors deserve timely access to information, and maintaining quarterly reporting helps preserve fairness, confidence, and integrity in our financial markets.
Thank you for considering the perspective of individual investors like me, who have spent decades saving and investing responsibly in preparation for retirement.
Sincerely,
Lora Gray
Sr. Manager, Communications

LORETTA LAYMAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: LORETTA LAYMAN Affiliation: Jun. 18, 2026 Small investors already are at a great disadvantage by being restricted to trading during business hours while the wealthy are free to play the markets any time they like. Do not push the less advantaged even farther under by adding more disadvantages.

Lori — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Affiliation: Jun. 18, 2026 This is just lining the pockets of the already rich. Your job is to protect the integrity of the trading system - not allow companies to hide behind your corrupt rulings motivated by protecting the wealthy corporations. Do the job that you are asked to do - protect the system of trading, not the corporations.

"Everybody is a genius. But if you judge a fish by its ability to climb a tree, it will live its whole life believing that it is stupid." Albert Einstein

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Lori Gratke — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lori Gratke Affiliation: Jun. 18, 2026 This must stay quarterly for our own protection! Who is coming up with these backwards ideas??? Move ahead

not behind. This behavior only hurts families and is unacceptable!

Yahoo Mail: Search, Organize, Conquer

Lori Gregory — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Gregory Affiliation: Jun. 18, 2026 My concern is the likelihood of fraud if this change occurs and the damage that fraud does to investors and markets. The markets themselves have proved inept in the past to self regulate.

Thank you,

Lori Gregory
Lewis Rice
8164212500
1010 Walnut, Suite 500
Kansas City, MO 64106

Sent from my iPhone

Lori Howes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Howes Affiliation: Jun. 18, 2026 We are not repeating the Enron fraud!
Keep the quarterly reporting.

Sent from my iPhone

Lori J Washington — Jun 18, 2026
Subject: S7-2026-15 From: Lori J Washington Affiliation: Jun. 18, 2026 It's not okay to commit fraud, know who did it and then allow a pass. CEO's make 7 figure salaries, they are held.to a higher standard. Not pilfering, regular folks lose their jobs for less. Keep the current policy in place indefinitely.

Lori J

Lori Lange — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Lange Affiliation: Jun. 18, 2026 Honest gain is right! However, dishonest gain is an abomination!

LangeLS Amos 9:11

Lori Mayotte — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Mayotte Affiliation: Jun. 18, 2026 NO. F*CKING. WAY. The SEC works for and is supposed to represent the American people. ACT LIKE IT.

Thanks, Lori Mayotte
Sent from my iPad

Lori Mescher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lori Mescher Affiliation: Jun. 18, 2026 To whom it may concern,

I am writing today to make sure my voice is heard. My husband and I oppose the SEC proposal because we depend on quarterly reporting to make investment decisions, and families like mine who are actively planning retirement and savings rely on these reports for stability.

Six-month reporting would give insiders an unfair advantage, and making it “optional” does not fix the problem because the companies that opt in may be the ones whose investors most need frequent updates and monitoring.

Any savings these companies may see are not worth the cost to investors like us, particularly when the same companies rarely pass on any savings to their consumers.

Quarterly reporting has been a stable practice for over half a century. There is no real justification for change.

Lori Mescher
McKinney, TX

Lori Smith — Jun 18, 2026
Subject: S7-2026-15 From: Lori Smith Affiliation: Jun. 18, 2026 Dear [Team/Recipient Name],

This is a reminder regarding the importance of transparency and accuracy in our financial reporting. Please ensure that you are reporting all earnings honestly and on a quarterly basis.

Thank you for your cooperation in maintaining these standards.

Best regards,

Lori Smith

Lori Wolfe — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lori Wolfe Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting allows investors to maintain their personal portfolios and helps ensure personal retirement. We need to support those investing for retirement to prevent total reliance on social security.
Quraterly reporting also creates trust: in the markets, in personal investments and the business structures created for financial support.
Let's move forward, not back.

Lorie Oblad — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lorie Oblad Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Insider trading is a big problem. The small investor is the one who gets hurt.

Lorna Emerson Financial Advisor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Lorna Emerson My name is Lorna Emerson, I am a retired former financial advisor living in Roseville California. I hav a significant amount of my retirement savings invested in the stock market. Please keep to quarterly reports as semi annual reports can affect how much time I would have to react to a company loosing value. As a person who will have to start living on my retirement savings in the next 10 years I cannot afford for my investments to lose value.

LORNA O CONNELL — Jun 18, 2026
Subject: S7-2026-15 Comment From: LORNA O CONNELL Affiliation: Jun. 18, 2026 Lorna O'Connell. Retired radio broadcaster.
Criminal activity thrives in darkness; we need to keep shining a light on the TRUTH of what the government is doing if we are to maintain the Constitutional promise of a government "of, by and for" we, the People!

Sent from my iPhone

Lorraine Barlett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lorraine Barlett Affiliation: Jun. 18, 2026 Greeting,
I urge you to keep the quarterly SEC reporting system now on place. As an investor of long-standing I feel these reports are necessary and important. Thank you.
Donna L. Barlett,
Attorney at Law,
Augusta GA

Sent from my Galaxy

Lorrie Freitas — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lorrie Freitas Affiliation: Jun. 18, 2026 Lorrie Freitas, Modesto, CA. Retired.

I appreciate quarterly reporting to help me keep tabs on my investments. I'm also concerned that financial institutions be monitored and held accountable.
Thank you. Lorrie Freitas.

Lorrie Freitas
209.505.3216

Lorrie's Ymail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lorrie's Ymail Affiliation: Jun. 18, 2026 Quarterly reports are important to the majority of investors & keep us in the know and our hard earned money safe. Please do not allow companies to scale back those reports.

Sent from Lorrie's iPhone

LOTTIE ELANDT — Jun 18, 2026
Subject: S7-2026-15 Comment From: LOTTIE ELANDT Affiliation: Jun. 18, 2026 Just another way for the rich to steal from the middle class and poor citizens! God, this is so unfair!!!

Lou Arocha — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lou Arocha Affiliation: Jun. 18, 2026 Please keep reporting on a quarterly basis.

Thank you,
JLA, Jr

Lou Mazzucchelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lou Mazzucchelli Affiliation: Jun. 18, 2026 What are you thinking SEC?
There is no way this is good for investors, only for companies.
Please do not make this mistake.

Lou Mazzucchelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lou Mazzucchelli Affiliation: Jun. 18, 2026 What are you thinking SEC?
There is no way this is good for investors, only for companies.
Please do not make this mistake.

No. No. No.

Louann Anglo — Jun 18, 2026
Subject: S7-2026-15 From: Louann Anglo Affiliation: Jun. 18, 2026 Do not allow this! It pulls the wool over the regular folk's eyes. The rich just get richer. Loosening up the rules lends to financial ruin. Did we forget about 2008?

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
Get Outlook for Android

LouAnn Fowler — Jun 18, 2026
Subject: S7-2026-15 Comment From: LouAnn Fowler Affiliation: Jun. 18, 2026 Keep it Quarterly!

LouAnn L Fowler
Accounting Specialist III
Cowlitz County Public Works

Sent from my T-Mobile 5G Device
Get Outlook for Android

Louann Renwick — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Louann Renwick Affiliation: Jun. 18, 2026 Not a good idea to go back to quarterly reporting.

Louis Frick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louis Frick Affiliation: Jun. 18, 2026 I am retired and living on my savings. The fact that there is a percentage of holdings that people who have insider information may trade without consequence is deplorable.

Yahoo Mail: Search, Organize, Conquer

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louis m — Jun 18, 2026
Subject: S7-2026-15 Comment From: louis m Affiliation: Jun. 18, 2026 No SIX months or for that matter not even 1 day! Hiding. Louis Gauthier, MD. We want transparency

You are the architect of your own destiny,

Amado Nervo

Louis Rodenhiser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louis Rodenhiser Affiliation: Jun. 18, 2026 Don't change it please

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Louise — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Louise Affiliation: Jun. 18, 2026 I am totally opposed to quarterly reporting. As investors, we need up to the minute transparency.

Sent from my iPhone

Louise B Leatherdale — Jun 18, 2026
Subject: S7-2026-15 From: Louise B Leatherdale Affiliation: Jun. 18, 2026 As a stock holder I believe quarterly reports are important and necessary. Do what is right for stockholders not for corporations.

-Louise Leatherdale

Louise Bray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louise Bray Affiliation: Jun. 18, 2026 Not being transparent undermines the market!

Sent from my iPhone Louise Bray

Louise Castelluccio — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louise Castelluccio Affiliation: Jun. 18, 2026 Quarterly reporting is important to keep as it makes big business more accountable. So, keep the reporting quarterly!

Sent from my iPad

Louise Frank — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louise Frank Affiliation: Jun. 18, 2026 Keep it honest. Quarterly reports!!!!

Sent from my iPhone

Louise McLaughlin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Louise McLaughlin Affiliation: Jun. 18, 2026 Quarterly reporting threatens to diminish or destroy my life savings. I'm 77 years old. If the SEC actions leave me without a means to live, can I come live with you in your mansion?

Respectfully yours,
Louise McLaughlin

Get Outlook for iOS

Louise Young — Jun 18, 2026
Subject: Reporting From: Louise Young Affiliation: Jun. 18, 2026 No way companies should be allowed to report only every 6 months. How many of you are going to benefit? Have you recused yourselves from this decision?
No.
I hope that is very clear.

Lourdes Donikian — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Lourdes Donikian Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not stop quarterly reports

Lucine Vertanes — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lucine Vertanes Affiliation: Jun. 18, 2026 My name is Lucine Vertanes and I am 63 years old. I don't currently invest but have been thinking of doing so since retirement is only a few years away, I thought it would help my finances in my later years, and my bank, Wells Fargo, had added an area to their app to make investing easy. If this passes I'm not sure I'll be able to start as planned unless I'm able to make the money I need to invest before it goes into effect as I plan to invest only in companies I can verify won't lose my money. It's hard enough as it is to know for certain but the current 3 month reporting window makes it less scary. With a 6 month window, I might lose everything even if I'm able to invest while there's a 3 month window as it might be too late for me to sell before taking a loss if information comes out about a company that makes their stock fall. Please keep the window at 3 months, it won't be a tremendous burden on a Fortune 500 company but it will be for the investing public.

Lucretia Paustian — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lucretia Paustian Affiliation: Jun. 18, 2026 play fair for everyone To the Securities and Exchange Commission:

Lucy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lucy Affiliation: Jun. 18, 2026 In the era of blatant corruption, don’t be a Putz! This change is about removing the guard rails even more. It is time for true transparency to prevail and men to embrace ethics more, not less!
I gave up my career to be the stay at home parent, (something my conservative husband would never consider doing) even though I made more money and my investments allow me to continue to stay at home to care for a special needs child! We need more checks and balances! The more eyeballs, more often, protects US from the growing greed and corruption trump welcomes with open arms.

Sent from my iPad

Luigi Pasquale — Jun 18, 2026
Subject: S7-2026-15 Comment From: Luigi Pasquale Affiliation: Jun. 18, 2026 Keep the quarterly reporting.. I can see massive taxpayer bailouts coming

Sent from my iPhone

Lurlean Hunter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lurlean Hunter Affiliation: Jun. 18, 2026 At a time when accountability seems muted, please be the gold standard! Hild fast to what already is in place. Do

not change it. We need accountability!

Lurlean Hunter

Sent from my iPhone

Lyda Barrera — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lyda Barrera Affiliation: Jun. 18, 2026 TRANSPARENCY IS ESSENTIAL

Sent from my iPhone

Lydia King — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lydia King Affiliation: Jun. 18, 2026 Keep that transparency requirement each quarter

Sent from my iPhone

Lydia Pettis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lydia Pettis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Under the Trump presidency we have learned that the lack of transparency breeds corruption. It is essential tht every stock owner have access to the same information in a timely manner in order to make the best investment decisions.
Fraud is rampant. The people at the top are rigging the cash in. This current plan would create an uneven playing field. I do not support this rule as it would hurt everyday people an likely increase fraud and corruption.

Lydia Pettis

Lylah Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lylah Moore Affiliation: Jun. 18, 2026 Transparency is the cornerstone of fair and accountable markets, which is why any effort to weaken or eliminate quarterly reporting requirements is both damaging and dangerous. Publicly traded companies benefit from access to investor capital, and in return they have a responsibility to provide regular, timely disclosures about their financial performance. Reducing reporting requirements would create longer periods where corporate insiders possess critical information that ordinary investors do not, increasing the risk of market manipulation, insider advantage, and reduced public trust. Investors, employees, retirees, and pension funds deserve consistent access to information that allows them to make informed decisions. Less disclosure does not create better governance; it creates more opportunities for secrecy, speculation, and abuse. In an era where public confidence in institutions is already strained, maintaining strong transparency standards is essential to protecting both investors and the integrity of our financial markets.

Sent from my iPhone

Lyle Ralston — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lyle Ralston Affiliation: Jun. 18, 2026 This would be more criminal activity by corporations! Should be monthly!

Sent from my iPad

Lyn Holt — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lyn Holt Affiliation: Jun. 18, 2026 Dear S.E.C.,

Please, in the name of all that right and good in this country, do NOT abandon quarterly reporting. This was tried between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, like my husband and me, who are now approaching retirement, and who have believed in what this country used to mean, a return to those days could mean losing a third, or even half, of our life savings.

This is wrong on so many levels and must not be allowed. Not only will you erode mine and my husband‘s ability to support ourselves over the next 10 to 20 years, you will erode the economy of the United States, and will turn us into a third tier country.

This cannot be allowed to happen if you value the country that we have all grown up in, and if you value the people. Any adoption of this ill conceived idea will forever cement the belief that is forming now in this country - that the people at the top do not care for the people of this country at all.

Sincerely,
Lyn Holt

Thank you,
Lyn

Lyn Holt
Harris Holt Framing & Art Services
1717 Kenilworth Ave.
Charlotte, NC 28203

704.763.3564 (preferred)
704.373.9090
harrisholt.com

Lyn Stevens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lyn Stevens Affiliation: Jun. 18, 2026 Checks and balances are necessary.

Lynda Hamilton — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynda Hamilton Affiliation: Jun. 18, 2026 You must keep quarterly submissions! In this age of digital everything, reporting quarterly is a no brainer and provides the level of transparency needed to keep all parties informed timely so key financial decisions can be made to the benefit of all. I'm Lynda Hamilton from Riverview, FL and I'm retired.

Lynda Hough-Bryant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynda Hough-Bryant Affiliation: Jun. 18, 2026 Investors need CURRENT and ACCURATE information. PERIOD.

Lynda Kwallek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynda Kwallek Affiliation: Jun. 18, 2026 Another thing that elite money folk are using to keep us in the dark. Controlling information and, only knowing when or if the people with the controlling factor decide to give out information. Dumbing down is the goal

Sent from my iPad

Lynn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynn Affiliation: Jun. 18, 2026 We need current reporting not like the 1955.
Lynn Greene, I do stocks and I want quarterly reporting.

Lynn Greene
541.728.8500

Lynn Borner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynn Borner Affiliation: Jun. 18, 2026 Don't change a thing. Leave it quarterly. The average citizen needs a chance at competing , a chance to make money. But needs the tools to do so. This is one of those tools. Don't increase the edge the oligarchs already have.

Sent from my Galaxy

Lynn Coughlin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynn Coughlin Affiliation: Jun. 18, 2026 As a state employee, it matters that every employee that works for the state has a vested interest in what he does and how it is done. We are not handing of a blank checkbook to the General Assembly each session to be left in the dark by those we vote into local, state and federal offices.

Lynn Coughlin, Rhode Island

Lynn Easley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynn Easley Affiliation: Jun. 18, 2026 Keep it clean. Open your books

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Lynn Harrill — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Harrill Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
A government by the corporations, of the corporations, and for the corporations may look attractive to you in the short term, but enslavement, feudalism and subjugation of YOUR families is inevitable. You will not escape your own fate if you treat corporations, their boards, and their shareholders as if they are more than humanity.
Reject the caste system.

Lynn Jenkins — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynn Jenkins Affiliation: Jun. 18, 2026 I think quarterly reporting is important to keep us informed in a timely fashion. It makes it easier to respond to market changes and avoid risk.

Lynn L — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynn L Affiliation: Jun. 18, 2026 Just No!

Lynn Coates-Leisen

Lynn Miller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Miller Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Enough with cheats getting rich.

Lynn Rowe — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynn Rowe Affiliation: Jun. 18, 2026 This is the wrong move. Keep 1/4ly reporting, and allow investors to be closer to company momentum. Provide the ability to make timely adjustments based on current outside influences. In a world of fast paced financial movement 6 month reporting is too slow.

Sent from my iPhone

Lynn S. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynn S. Affiliation: Jun. 18, 2026 This matters to me because that's where all my money is. This is total BS. This is wrong and you know it. I have to pay quarterly taxes. You have to have quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Lynne Birmingham — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Lynne Birmingham Affiliation: Jun. 18, 2026 Keep it QUARTERLY.
Why go backwards.
Lynne Birmingham
Retired.

Sent from my iPhone

Lynne Brown — Jun 18, 2026
Subject: S7-2026-15 From: Lynne Brown Affiliation: Jun. 18, 2026 If you want to cut reporting in half, there is OBVIOUSLY something shady going on.

Lynne Kalb Hunsaker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lynne Kalb Hunsaker Affiliation: Jun. 18, 2026 Protect consumer money! Don’t change the rules.

Warm regards,
Lynne

Lyssa Danel — Jun 18, 2026
Subject: S7-2026-15 From: Lyssa Danel Affiliation: Jun. 18, 2026 My husband and I are retired and depend on the investments that we've made over the years. Please reconsider your proposal to cut the reports. We use quarterly reports to manage our accounts. Let's keep them!! Thank you.

Lyssa and Jeff Danel, Sidman, PA

Lytle Markham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Lytle Markham Affiliation: Jun. 18, 2026 Lytle Markham retiree. The government is not supposed to “be” to make money just for itself! Donald Trump is sucking this country DRY! “WE THE PEOPLE”! Remember us?! That’s who you work for!

Sent from my iPad

Izena2 — Jun 18, 2026
Subject: S7-2026-15 From: Izena2 Affiliation: Jun. 18, 2026 You all know why this is horrible for our country! You all know better by education and experience. No comments here can educate you better. Dont allow such a bad policy to further destroy our Republic! Follow your conscience !!!

Sent from my Galaxy

M Alexander — Jun 18, 2026
Subject: S7-2026-15 Comment From: M Alexander Affiliation: Jun. 18, 2026 Just another way for government to screw us over and allow big corporations to and billionaires to steal from the American people people!

M Burke — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: M Burke Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I believe it the only responsible thing to do to keep quarterly disclosures. Investors deserve to be informed in order to make sound decisions.
Sincerely,
M Burke

M D — Jun 18, 2026
Subject: S7-2026-15 Comment From: M D Affiliation: Jun. 18, 2026 Keep it Quarterly!
Michael
Deeds

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m gerdelman — Jun 18, 2026
Subject: S7-2026-15 Comment From: m gerdelman Affiliation: Jun. 18, 2026 Quarterly reporting is important. We need more, not less, oversight and accountability

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M Hodgin — Jun 18, 2026
Subject: S7-2026-15 Comment From: M Hodgin Affiliation: Jun. 18, 2026 This is yet another example of “legal fraud” and should absolutely be stopped. Whether anyone holds a small account or a billionaire account, the truth of performance should still continue to matter and obviously should be seen publicly frequently.

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m roberts — Jun 18, 2026
Subject: S7-2026-15 From: m roberts Affiliation: Jun. 18, 2026 My name is Martha Roberts and I am a retired educator from Sanford, Maine. For me, it all boils down to who benefits from delaying reporting. It seems that individual (minor) investors, like me, lose. The data required to make objective financial decisions will be blinded and the CEOs, representing their conglomerates, and board members, stand to be the only ones who benefit from the proposed change-they know what their companies are doing. This proposed change away from quarterly reporting will unfairly diminish the influence of the individual minor investors (me). It also diminishes trust that is essential for markets to remain stable during trying socio/economic/political conditions. For me, however, and for those like me, the change only increases skepticism as to the why and who the change benefits and who gets hurt. In this age of computers the labor is less intensive from previous times, as is the delivery of quarterly reporting. Quarterly reporting is essential in “painting the picture” in our fast-paced economic marketplace. The proposed change is biased against the individual investor and will hurt people like me. Keep the quarterly reporting mandates intact.

Respectfully,
Martha Roberts
Sanford, Maine

M Ryan — Jun 18, 2026
Subject: S7-2026-15 Comment From: M Ryan Affiliation: Jun. 18, 2026 Knock it off. You're hurting your children and their children and all of the good honest people in the world. You are supposed to be one of them.

M Swanson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: M Swanson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep quarterly reports to ensure up to date transparency in companies financial status to ensure fiscal wellbeing for investors. Thank you!

M Thompson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: M Thompson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We have the right to know how a public company is functioning , its earnings, debts . We fly blind without solid information for individuals and fuduciaries.

M.C. Sheard — Jun 18, 2026
Subject: S7-2026-15 Comment From: M.C. Sheard Affiliation: Jun. 18, 2026 My name is Mary Sheard. I am a retired special education teacher. I worked hard for many years, and set aside some money towards my retirement. I continue to live simply and manage my money carefully. I am saving money in case I need long term care. I review my finances carefully so that I can make informed decisions. Please keep quarterly reviews. They are essential to people like me, and many others in my position.
Thank you for your consideration of this important matter.
Mary Carol Sheard

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ma5charg — Jun 18, 2026
Subject: S7-2026-15 From: ma5charg Affiliation: Jun. 18, 2026 W. K. Jones, retired. The SEC must hold the quarterly line on the corporation who have investors hard earned money. For many this is their only retirement besides Social Security.

Sent from my Galaxy

MAGGIE SMITH — Jun 18, 2026
Subject: S7-2026-15 From: MAGGIE SMITH Affiliation: Jun. 18, 2026 Theft is a crime and since these folks openly committed crimes they need to be held accountable so it does not happen again. Ordinary working folks are quickly held accountable for any type of inconsistency, so why are we being asked to give the hierarchy a pass on the rules the rest of us have to live with. The moral code of the folks in charge these days seems based on 'greed and me first'.
Look at the current Congress and Supreme Court who are taking money from the programs that support the poor and underserved and giving it to the corporations that donate to them.

Maggie Smith
12379 La Lena St
Felton CA 95018

Maggie Smith — Jun 18, 2026
Subject: S7-2026-15 From: Maggie Smith Affiliation: Jun. 18, 2026 Theft is a crime and since these folks openly committed crimes they need to be held accountable so it does not happen again. Ordinary working folks are quickly held accountable for any type of inconsistency, so why are we being asked to give the hierarchy a pass on the rules the rest of us have to live with. The moral code of the folks in charge these days seems based on 'greed and me first'.
Look at the current Congress and Supreme Court who are taking money from the programs that support the poor and underserved and giving it to the corporations that donate to them.

Maggie Smith
12379 La Lena St
Felton, CA 95018

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mail.netfocusmarketing.com — Jun 18, 2026
Subject: Comment on S7-2026-15 From: mail.netfocusmarketing.com Affiliation: Jun. 18, 2026
Dropping the quarterly financial reporting requirement:1
This isn't a good thing for anyone.
You were set up to protect us, not corporations. You shouldn't be changing any policy or practice that benefits us.

Cindi Branham
256-651-4241
Typos by iPhone

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mainstrm88 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: mainstrm88 Affiliation: Jun. 18, 2026 DO NOT MESS WITH QUARTERLY REPORTING ARE YOU GUYS CRAZY!!! Please pay attn to history!
Michael Heaton
President/Owner
MAINSTREAM TECHNOLOGIES
Jonesboro, Arkansas

Mal Gormley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mal Gormley Affiliation: Jun. 18, 2026 Hell no !!!

(they/them/theirs)
https://angelfarmonline.wordpress.com/angel-farm-studio/

Malayah Carlisle — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Malayah Carlisle Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Malayah

Malcom Pitts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Malcom Pitts Affiliation: Jun. 18, 2026 Keep quarterly financial reports.

Mandy Blanchard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mandy Blanchard Affiliation: Jun. 18, 2026 Public companies should continue to be required to report quarterly. We have seen the results of opacity - corruption and greed lead to recessions and scams. Keep businesses honest.

Manke MJ — Jun 18, 2026
Subject: S7-2026-15 Comment From: Manke MJ Affiliation: Jun. 18, 2026 Investors have the right to know the financial health of our investments. In this age of information and technology financial reporting should be more frequent, not less. Increase their reporting
to monthly. Companies financial health can change quickly. With AI automated reporting should be easy. Do not take away the quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

MANUEL PINHO — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MANUEL PINHO Affiliation: Jun. 18, 2026 Maria Pinho Procuremt Director Philadelphia. This matters to me because : Publicly traded companies report earnings quarterly primarily to provide transparent, up-to-date financial data to investors. Mandated by regulatory bodies like the Securities and Exchange Commission (SEC), this 3-month reporting cadence ensures that the public has regular, reliable insight into a company's revenue, profit, and overall financial health. Why the 3-Month Cycle?Transparency and Accountability: Frequent updates prevent fraudulent activities and sudden market shocks, ensuring management is held accountable to shareholders.Capital Market Efficiency: Timely data allows both individual and institutional investors to accurately value a stock and make informed buying or selling decisions.Goal Tracking: Internally, a quarterly rhythm helps company leaders track short-term business strategies and quickly pivot if financial goals are missed.Why It Matters (The Impact)Stock Price Movements: When a company releases its quarterly earnings (or Form 10-Q), it frequently hosts an earnings call to discuss past performance and future "guidance" (expected profits). If results beat expectations, the stock price usually rises; falling short often causes a drop.Long-Term vs. Short-Term: Because the market reacts heavily to every 90-day update, quarterly reporting forces companies to focus on short-term profits at the expense of long-term investments.

Thanks, Maria

Maplecrest Lake Jocassee — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Maplecrest Lake Jocassee Affiliation: Jun. 18, 2026 I fully support maintaining quarterly reports for all publicly traded companies.

J Robinson Charleston SC

Marc Dulberger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marc Dulberger Affiliation: Jun. 18, 2026 No accountability leads to corruption leave it alone because it's working!

Sent from my iPhone

Marc Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marc Young Affiliation: Jun. 18, 2026 I support quarterly reporting and certification by officials at publicly traded companies. Lets not allow another Enron to occur on our watch.

Marc3hawks — Jun 18, 2026
Subject: S7-2026-15 From: Marc3hawks Affiliation: Jun. 18, 2026 Keep the quarterly reports. Keep everyone honest.

Marcella Lambert — Jun 18, 2026
Subject: S7-2026-15 From: Marcella Lambert Affiliation: Jun. 18, 2026 Keep CEOs accountable for their actions. They need to do quarterly reviews and acknowledgments, if not monthly.

Marcella Lambert
Realtor
Sonoran Sky
Real Estate

480-577-3489

SonoranSkyProperties.com

Marcella@SonoranSkyProperties.com

Realty ONE Group
11211 N Tatum Blvd, Ste 120
Phoenix, AZ 85028

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Notice: Emails sent and received shall not create a binding contract or acceptance of an offer until the written contract is signed by all parties.

Marcellus McCoy — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marcellus McCoy Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I'm how that Trump want to stop the African Americans from prospering in the United States. But this will be catastrophic collateral damage... Plus all of SEC rules will mean nothing with the removal of one critical rule...

Marcia Bever — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Bever Affiliation: Jun. 18, 2026 To the Securities

and Exchange Commission:
We need MORE disclosure from all companies - NOT LESS!
And while I'm here - thanks for allowing the Nasdac to change their listing rules just for Elon Musk!!
Again - making us all LESS SAFE with virtually no seasoning!
What the actual hell - could you please work for the consumers /American public?!?! Instead of just taking your marching orders from billionaires and corporations that pay no tax?!?!

Marcia Carney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marcia Carney Affiliation: Jun. 18, 2026 Reporting allows for planning. Keep the quarterly requirement. Anything less is HIDING INFORMATION instead of operating in an honest and informed manner. Making reporting less frequent suggests you are supporting grift.

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marcia coppel — Jun 18, 2026
Subject: S7-2026-15 Comment From: marcia coppel Affiliation: Jun. 18, 2026 I want to retain quarterly reporting

Marcia

Marcia Hansen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marcia Hansen Affiliation: Jun. 18, 2026 No reason to legitimize swindling!

Marcia Hughes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marcia Hughes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We definately need quarterly disclosures. Thank you, in advance, for listening.

Marcia Jue — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Marcia Jue Affiliation: Jun. 18, 2026 Financial reporting needs to be at least quarterly. There is too much that can happen over 6 months. The public needs to be able to monitor their publicly-owned companies on a frequent basis. M. Jue, from Los Angeles, California

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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marcia lamanna — Jun 18, 2026

Subject: S7-2026-15 From: marcia lamanna Affiliation: Jun. 18, 2026 Keep this control in place!! Marcia LaManna, NY

Marcia Plymale — Jun 18, 2026
Subject: S7-2026-15 From: Marcia Plymale Affiliation: Jun. 18, 2026 Stop the get out of jail free. The reports need to be done quarterly so the closing and closing can't cheat the people.

Marcia Pounds — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marcia Pounds Affiliation: Jun. 18, 2026 I want to CONTINUE with FOUR QUARTERLY REPORTS. I am retired but volunteer in my community. Marcia Pounds

Get Outlook for Android

Marcia Tillett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marcia Tillett Affiliation: Jun. 18, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Ethical CPAs know the importance of quarterly filing. Listen to them.

Marcia Tillett-Zinzow, Waterford, Wisconsin

Sent from my iPhone

Marcia Wilds — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Marcia Wilds Affiliation: Jun. 18, 2026 With technology it is easy for companies to provide quarterly information and they would probably continue to do so internally. Keep the reporting as it is to provide transparency.

Marcia

Marcy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marcy Affiliation: Jun. 18, 2026 Marcy Sibell, Retired - Quarterly reporting is required for investors to make timely decisions. We need to remember 2008 and the devastating impact it made for our citizens and legitimate companies.

Mardi Podesta — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mardi Podesta Affiliation: Jun. 18, 2026 I request that the

quarterly reporting requirement be kept in place.

Sent from my iPhone

Marga Watrous — Jun 18, 2026
Subject: S7-2026-15 From: Marga Watrous Affiliation: Jun. 18, 2026 Corruption was running rampant and many lost their life savings along with their jobs. The quarterly reporting allowed investors and the public to know if trouble was brewing. Do not roll back these protections.

Sent from my iPhone

Margaret Aison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Aison Affiliation: Jun. 18, 2026 Quarterly reporting is a great way to prevent companies from losing their way.. keep the quarterly reporting
Margaret Halvey

Sent from my iPhone

Margaret Allin — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Allin Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Investors have a right to quarterly disclosures. Stop fraud on wall street

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Margaret Burmeta — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Burmeta Affiliation: Jun. 18, 2026 Highly disapprove!!! I don't want to give Donny one more penny!!

Margaret Collins — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Margaret Collins Affiliation: Jun. 18, 2026 Keep the reporting quarterly!

Margaret Collins

Margaret Croner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Croner Affiliation: Jun. 18, 2026 Transparency is definitely needed. Quarterly reporting is needed NOT just every six months. We have experienced

what can happen without such regular reporting. Please: quarterly reporting must remain.

Sent from my iPhone

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margaret jones — Jun 18, 2026
Subject: Comment on S7-2026-15 From: margaret jones Affiliation: Jun. 18, 2026 Reporting needs to happen quarterly. Why would we want to ever go “backwards”…..or to 1955. It is hard not to talk about politics here, but what we are living each day is”BACKWARDS and I don’t like it. Investors need updated info.

Sent from my iPhone

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margaret jones — Jun 18, 2026
Subject: Comment on S7-2026-15 From: margaret jones Affiliation: Jun. 18, 2026 Reporting needs to happen quarterly. Why would we want to ever go “backwards”…..or to 1955. It is hard not to talk about politics here, but what we are living each day is”BACKWARDS and I don’t like it.

Sent from my iPhone

Margaret Kitchens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Kitchens Affiliation: Jun. 18, 2026 I am against this proposal. This will damage our economy so much more than it is now. There is so much corruption and insider trading going on that maybe it should be more often than quarterly. And clearly they need more enforcement.

Sent from my iPad

Margaret Kreier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Kreier Affiliation: Jun. 18, 2026 Keep the quarterly reporting I am a registered voter and Precinct Committeeperson. We need to keep this and more reporting accountable.

Margaret Moran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Moran Affiliation: Jun. 18, 2026 Confidence is gained only thru timely and frequent updates and transparency. That then begets respect. Please maintain quarterly reporting.

Margaret Peyou — Jun 18, 2026
Subject: S7-2026-15 From: Margaret Peyou Affiliation: Jun. 18, 2026 Regulatory oversight conducted quarterly keeps corporations and their executives in check.

Margaret R. Fortier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret R. Fortier Affiliation: Jun. 18, 2026 I am a taxpayer with investments. I rely on companies' quarterly reports to be informed so I can make sound decisions about my finances. I am puzzled as to what goal cutting the number of reports by half achieves.

Today's markets move so fast it does not seem prudent to allow more time before shareholders know what's happening.

I strongly oppose this change after half a century. If it's not broken, it, don't fix it.

My name is Margaret Fortier and I am a consultant.

Margaret Serain — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margaret Serain Affiliation: Jun. 18, 2026 I need the quarterly statements! Please do not drop to semi annual.

Thank you.

Margaret Serain
Retired small investor

Margaret Stout — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Margaret Stout Affiliation: Jun. 18, 2026 I do not want a return to the ways of the past. I remember 1955 we!!.

Margaret Vitale — Jun 18, 2026
Subject: S7-2026-15 From: Margaret Vitale Affiliation: Jun. 18, 2026 Please keep the quarterly filings. Why give CEO'S another way to basically cheat? This is a way to keep them honest. Why change it now?

Margaret Webster — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Webster Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is necessary for investors to track retirement investments. I find inside trading unfaithful and wrong!

Margaret Weston — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Margaret Weston Affiliation: Jun. 18, 2026 I am a retiree and depend on quarterly updates for my living expenses. Do not change to semi annual. Please!
Margaret Weston
1265 Chelsey Ln
Alpharetta, GA 30004

Peg Weston

MARGE MEYER — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARGE MEYER Affiliation: Jun. 18, 2026 We need transparency. This would put us back many years. The big guys have all the advantages now. I'm tired of big money guys. Leave the system alone. If it isn't broke you don't need to fix it.

Sent from my iPhone

Margie E — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Margie E Affiliation: Jun. 18, 2026 We need quarterly reports to make investment decisions. Do not return to semi annual reports.
Margie Enochs.
Private investors from Muncie Indiana

Sent from my iPhone

Margie Horn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Margie Horn Affiliation: Jun. 18, 2026 My name is Mary Horn and live in Pittsburg, TX. I am retired and depend on my retirement IRA for financial help. I'd prefer companies continued reporting quarterly. According to the data, it grows our retirement savings at a faster rate. I and my family depend on these funds to help us to continue to live in a much better financial situation.

Margo Fernandez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margo Fernandez Affiliation: Jun. 18, 2026 Companies need to report quarterly to prevent time gaps and enable fraud to be detected. People need reports to verify how companies are doing. No options out of report ing quarterly to be allowed.

Margo Fernandez

Margot Willis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margot Willis Affiliation: Jun. 18, 2026 Is this the SEC's last shred of integrity being buried inplainsight? Daylight shines light on all that's good, and exposes all that's evil. In darkness evil festers and spreads. If the SEC is operating full in the Light it has nothing to fear. But even the SEC is subject to law and ethics. Violate that at your own risk because you will pay the price yo a public fed up with deception, lies and corruption. Decency matters to every American not just a manipulative few.

Rev Margot L Willis
Willispts2000@gmail.com pts2000@gmail.com

Rev Margot L Willis MA PHA
522 Briarview Drive
Bridgeport WV 26330
304 838-2922

"God called me into service the voice didn't say what form it would take."
Florence Nightengale
"Healing is an entry point to the sacred." Delores Krieger RN PHD

Margrethe Bond — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Margrethe Bond Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I need quarterly reports to accurately assess where my hard-earned money is going in my retirement account. If they are only issued every 6 months, I will be flying blind for 3 months longer and as we all know, a LOT of damage to a company can happen in 3 months.
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.
Thank you,
Margrethe E Bond

Margrita Colabuno — Jun 18, 2026
Subject: S7-2026-15 Comment From: Margrita Colabuno Affiliation: Jun. 18, 2026 We need to protect quarterly reporting so we can protect our savings. I'm retired and depend on my investments to support my household. All of us who do need the most information we can get to make smart decisions.

Thank you!

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Marguerite Benoit — Jun 18, 2026
Subject: S7-2026-15 From: Marguerite Benoit Affiliation: Jun. 18, 2026 No do not allow a change from quartly unless you want to make it monthly. Fewer reports will hide more cost shifting and cooking of the books. I have a degree in business administration with a minor in economics.

Mari Conrads — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mari Conrads Affiliation: Jun. 18, 2026 It is important to maintain reporting to ensure companies are being upfront about their information.

Mari Pont — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mari Pont Affiliation: Jun. 18, 2026 My name is Mari Pont, I'm 71 years old and a retired public school teacher. Quarterly reports are vital for us seniors who depend on pension funds, annuities, and other market-based instruments for our livelihood. Keep the reporting quarterly!! Don't keep us in the dark at this stage of our life.

I've dedicated my life to raising my children and other people's children. I need to live my last days in peace, free of anxiety and worry.

Thank you.

Maria Acedo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maria Acedo Affiliation: Jun. 18, 2026 Be transparent and keep tje quarterly check on people's hard invested monies.Transparency. Honesty. Respect

Sent from my iPhone

Maria Correa - Rodriguez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maria Correa - Rodriguez Affiliation: Jun. 18, 2026 I invest in your company - you must show your books or I will sell my stock. No shady practices in business- it is not a good practice. No more bailouts. ENRON was enough.

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maria gonzales — Jun 18, 2026
Subject: S7-2026-15 Comment From: maria gonzales Affiliation: Jun. 18, 2026 I want a quarterly report. It is my money and i need to manage it accordingly!

Maria Gonzales
Sent from my iPhone

Maria Hamilton — Jun 18, 2026
Subject: S7-2026-15 From: Maria Hamilton Affiliation: Jun. 18, 2026 Quarterly reporting helps me keep my finances in check. As a retired couple, we need this information as frequently as possible. The rule should actually be changed to monthly reporting. Please do not allow any changes to this rule.

Sent from my iPhone

Maria Lander Cabrera — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maria Lander Cabrera Affiliation: Jun. 18, 2026 Maria Lander Cabrera, self employed. This is important to me because I don't have a safety net of a stable employer if something happens to my investments due to a lack of transparency.

Maria Lander Cabrera
Spanish<>English Interpreter and
Spanish>English Translator
M.A. Translation and Interpretation,
Middlebury Institute of International Studies
MN Certified Court Interpreter
612-384-1483

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maria meza — Jun 18, 2026
Subject: S7-2026-15 From: maria meza Affiliation: Jun. 18, 2026 DISGUSTING KEEP IT AS IT IS.

Yahoo Mail: Search, Organize, Conquer

Maria O'Connell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maria O'Connell Affiliation: Jun. 18, 2026 Why should we, the American People, allow for another Enron or Bear Sterns! We definitely want to ensure another Bernie Madoff is deterred from stealing money from citizens! I was required to let my employer see my trade transactions for the companies I bought stock from, we NEED TO SEE THESE REPORTS

QUARTERLY! TY Maria, retired

Sent from my iPhone

Maria Robinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maria Robinson Affiliation: Jun. 18, 2026 Retain quarterly reporting requirements

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Marian — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marian Affiliation: Jun. 18, 2026 Why make it easier for companies to do crooked things? Retired teacher. M Lindquist

Sent from my iPad

Marian Barrington — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marian Barrington Affiliation: Jun. 18, 2026 My name is Marian Joslyn. I'm a retired pharmacist. We need more transparency from our financial institutions and leaders, not less. This impacts the financial futures of both retirees like myself as well as our children and grandchildren

Sent from my iPhone

Marian Gehrls — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marian Gehrls Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reports are necessary. As history has shown us the more reporting the better the outcome for average consumers.
Thank you!

Mariann Oxford — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mariann Oxford Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
With today's computers there is ABSOLUTELY NO REASON, other than fraud, to delay quarterly reporting on public stocks. As a former fund accountant I had 4 hours to determine the NAV of my daily accounts. And that was in the days of dot matrix printers!!! Over 30 years ago. I had only on day in more than 7 years that I was even close to not making my deadline and that was because of a data downloading problem on "Black Friday" via Bloomberg DJIA service.
So again, do NOT change the reporting requirements. Trump and his cohorts are hiding enough information from the public!!!

Marianne Flanagan — Jun 18, 2026
Subject: S7-2026-15 From: Marianne Flanagan Affiliation: Jun. 18, 2026 Quarterly reporting is a safeguard that allows a clearer picture of transgressions quicker. Yt is a vital tool that shouldn't be watered down to help big monied interest

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MARIANNE PETRIELLO — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARIANNE PETRIELLO Affiliation: Jun. 18, 2026 Don't be pressured by the government to further screw the small investors!

Sent from my iPhone

Marianne Plude — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marianne Plude Affiliation: Jun. 18, 2026 This is not right and should not happen. This leaves the elite to do insider trading and make gains. So WRONG
I SAY NO!!!

Marianne Savino — Jun 18, 2026
Subject: S7-2026-15 From: Marianne Savino Affiliation: Jun. 18, 2026 Marianne R Savino. Retired college administrator, Seattle.,WA We expect four reports a year. Filing them quarterly with the signatures of proof of truthfulness keeps us holding faith with these important firms. If the reports decrease, there is a question about shenanigans. Businesses that cut back become suspect. I would take my funds elsewhere. I have been burned before and have lost hundred of thousands of dollars because of bad actors. All those dollars lost made a difference in my lifestyle: travel, buying nicer items, other investments. Making it easier to hide evil is not a good corporate goal!

MARIANNE SYLVESTRI — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARIANNE SYLVESTRI Affiliation: Jun. 18, 2026 Why would you change this law now? The last people you should want to hurt are the people that aren't wealthy like these companies. This is a conflict & should be left alone. Why do you want to screw the small people? Hurt us more? Who's responsible for this?
Marianne Sylvestri
State of Florida
It matters because big Corporations are always given more as we struggle
Secretary

Sent from my iPhone
MA

MariBeth Schneider — Jun 18, 2026
Subject: S7-2026-15 Comment From: MariBeth Schneider Affiliation: Jun. 18, 2026 Please require quarterly reporting. No changes needed.

Marie BISHOP — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Marie BISHOP Affiliation: Jun. 18, 2026 Leave the reporting as is - quarterly

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Marie Delizonna — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marie Delizonna Affiliation: Jun. 18, 2026 It is critical to get the current info on all companies

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marie johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: marie johnson Affiliation: Jun. 18, 2026 This is not fair to investors I have saved for my retirement with stocks and bonds and I could lose my my entire life savings and not even know. This is not good
marie johnson
Nurse practitioner

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Marie Johnson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Marie Johnson Affiliation: Jun. 18, 2026 If it resulted in losses for average investors previously, why would anyone consider going back to a losing proposition. I say no way should we go backwards. Never!

Sent from my iPhone

Marie Scherer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marie Scherer Affiliation: Jun. 18, 2026 Do not change current reporting requirements. This is especially important for retirees.

Marie Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marie Smith Affiliation: Jun. 18, 2026 We all know what a bad idea this is.
Don't add more fuel to the fire ,please

MARIE WILLIAMS — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MARIE WILLIAMS Affiliation: Jun. 18, 2026 Leave our savings alone. Stop your evasive behavior

Sent from my iPhone

Marigene bender — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marigene bender Affiliation: Jun. 18, 2026 Keep quarterly treorting

Sent from my iPhone

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mariglen burkman — Jun 18, 2026
Subject: S7-2026-15 Comment From: mariglen burkman Affiliation: Jun. 18, 2026 Keep the quarterly reports. If the CEOs are having trouble with long term projections for their stockholders because of having to show progress in such a short time, then tell them to change the expectations they're required to show. Sounds like an internal management problem to me, but I want to know where my money is going on a more regular basis than twice a year.

Sent from my iPad

Marijo Gilhooly — Jun 18, 2026
Subject: S7-2026-15 From: Marijo Gilhooly Affiliation: Jun. 18, 2026 Yes for the people. Accountability is necessary.

MARILINDA RIVERA-TORRES — Jun 18, 2026
Subject: S7-2026-15 From: MARILINDA RIVERA-TORRES Affiliation: Jun. 18, 2026 I believe strongly in accountability so why the free pass on honesty to protect the public ❓
Marilinda Torres BSN RN
Retired
San Antonio, Texas

Sent from my iPhone

Marilyn Couzens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marilyn Couzens Affiliation: Jun. 18, 2026 Quarterly reporting is neccessary for transparency

Yahoo Mail: Search, Organize, Conquer

Marilyn Elliott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marilyn Elliott Affiliation: Jun. 18, 2026 I WANT TO SEE THE QUARTERLY REPORTS OF MY INVESTMENTS. ANOTHER KICK IN THE ASS TO THE SMALL

INVESTOR

Marilyn Grove — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Grove Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
If the system is rigged for the wealthy I there would be no point in trying to invest any money in the stock market in th US.
Small investors should have the quarterly information to guide them.
Donald Trump needs to be removed from office and be made accountable for his manipulation of the markets and grift.

Marilyn Pearson — Jun 18, 2026
Subject: S7-2026-15 From: Marilyn Pearson Affiliation: Jun. 18, 2026 Quarterly reporting is and has always been an accurate means of data collection. This must continue. Let’s prevent loss of income for those who can least afford it.

Marilyn Pearson

Sent from my iPhone

Marilyn Pindel — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Pindel Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am an investor for 30 years with equity earnings marked for our retirement. We do not need rules loosened so that only the commercial investors get special treatment while everyday investors don't benefit. This is verging on illegal and unjust.

Marilyn Popenhagen — Jun 18, 2026
Subject: S7-2026-15 From: Marilyn Popenhagen Affiliation: Jun. 18, 2026 Leep the reporting quarterly!!

Marilyn Woodin — Jun 18, 2026
Subject: S7-2026-15 From: Marilyn Woodin Affiliation: Jun. 18, 2026 Less corruption is a good thing

Sent from my iPhone

Marilynn Rupp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marilynn Rupp Affiliation: Jun. 18, 2026 Why would you change this? Quarterly reporting protects the customer. Keep it the same as it is. Marilynn Rupp. Retired

Sent from my iPhone

Marina Gutierrez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marina Gutierrez Affiliation: Jun. 18, 2026 I am a retired tax preparer and I believe this would be a disaster to us all! Please stand up and do the right thing for the American people and also many non profits, etc!

Sent from my iPhone

Marion Kahle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marion Kahle Affiliation: Jun. 18, 2026 I am retired. My portfolio is very important and I keep an eye on the reports. I believe quarterly reporting is essential to keep things above board.

Marion Mann — Jun 18, 2026
Subject: S7-2026-15 From: Marion Mann Affiliation: Jun. 18, 2026 We are living in a world of corruption and fraud. Why on earth would the SEC want to make things easier for requesters? It seems to me that instead of decreasing the checks they should increase them to once a month. Now is not the time to be leanient on corruption. The part that worries me most is that the SEC is making this proposal themselves. Is the SEC now part of the corruption and fraud? I would like to know. I would also like to know who oversees the SEC? They are .along themselves look really bad w this proposal

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Marisa Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marisa Butler Affiliation: Jun. 18, 2026 Marisa Butler, Social Worker:
I think more transparency is needed for companies, not less. Shareholders should have adequate reporting, quarterly or more to be able to make educated decisions for themselves on their retirement futures.

Sent from my iPhone

Marjorie Darling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marjorie Darling Affiliation: Jun. 18, 2026 Marjorie Darling - This is very important to maintain awareness of my portfolio.

Marjorie Froeschle — Jun 18, 2026
Subject: S7-2026-15 From: Marjorie Froeschle Affiliation: Jun. 18, 2026 Please hold companies accountable by continuing quarterly reporting.

Sent from my iPhone

Marjorie Hannum — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marjorie Hannum Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This should remain unchanged...to many criminals in finance

Marjorie Krieger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marjorie Krieger Affiliation: Jun. 18, 2026 I want my report the way that it is now. I don't want to wait six months for it! SO KEEP IT QUARTERLY!

Mark A. Nappi — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mark A. Nappi Moving to twice a year reporting is a mistake. Investors such as myself rely on timely accurate information to make the best decisions on how to invest their capital. Denying them the opportunity to have that information in a manner to take action on the information denies them the opportunity to fairly participate in the markets. This in turn denies them to make the best decisions for their financial future and their ability to be self-sufficient in their retirement. This only serves the occupants of C-Suites and those with direct access to them. In the medium and long term investor faith in the markets will be undermined negatively affecting us all.

Mark Cinkus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Cinkus Affiliation: Jun. 18, 2026 Enough masquerading. Stop the back door, backroom, back in lobbyist, politician and executives bankrolling on the backs of small investors. Show some integrity. Be transparent and HONEST. It
IS an actual thing.

Yahoo Mail: Search, Organize, Conquer

Mark Gransden Sr — Jun 18, 2026
Subject: S7-2026-15 From: Mark Gransden Sr Affiliation: Jun. 18, 2026 IIt’s important to keep quarterly payments, a good check and balance to prevent fraud.
Mark Gransden Sr- Capt. of Police- retired, NJ

Mark

Mark Hanes — Jun 18, 2026
Subject: S7-2026-15 From: Mark Hanes Affiliation: Jun. 18, 2026 Quarterly reporting is vital for investors and the integrity of the organization. Please keep the existing rules in place. Mark Hanes, Retail Training manager, Texas.

Mark Henderson — Jun 18, 2026
Subject: S7-2026-15 From: Mark Henderson Affiliation: Jun. 18, 2026 I am wholly against this change to the Enron Rule. CEO's should not get a pass to avoid jail by not signing quarterly reports. If it ain't broke, don't fix it, as we say in the South. Enron caused the entire economy to go into freefall. We cannot afford another such self-inflicted wound.

Mark Henderson, retired
501 N Main St
Mount Pleasant TN 38474

Mark Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Jones Affiliation: Jun. 18, 2026 I'm a retiree, active in the market and I perceive no useful benefit to shareholders to stop quarterly reporting. If corporations are ultimately responsible to the shareholders why would you undermine that?
Mark Jones
Decatur, AL

Mark Knight — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Knight Affiliation: Jun. 18, 2026 Mark Knight, retired in Downers Grove IL. We depend on dividends from stocks and mutual funds as part of our income.

The failure to provide timely information on company performance could greatly risk our investments and income.

Don't make this change

Mark J. Knight
Course Instructor
ClickSafety
1528 Thornwood Drive
Downers Grove, IL 60516
M: 219-808-8686
mjknight226@gmail.com

Mark Linke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Linke Affiliation: Jun. 18, 2026 You people work for the citizens of the US, NOT Wall Street.

Thanks,

Mark Linke

Mark London — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mark London Affiliation: Jun. 18, 2026 Please, please do not do this. My husband and I are nearing retirement and can't afford to lose up to 1/2 of our investment income by replacing quarterly reports with fewer reports. Monica London, Flagler Beach, FL

Sent from my iPhone

Mark Louden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Louden Affiliation: Jun. 18, 2026 Keep it Quarterly. Not fair to investors!

Mark Merriman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Merriman Affiliation: Jun. 18, 2026 As a retired CPA, I believe quarterly reports are critical for investors and accountability. Do not change this requirement.

Sent from my iPhone
Mark L. Merriman

Mark Mitteer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Mitteer Affiliation: Jun. 18, 2026 do not alter the quarterly reporting! You actually need more stringent requirements for anyone in office and their families after seeing how trump, his family and the gop at large appear to have been cashing in on insider trading and you don't do a thing about it...

MARK PLUMMER — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARK PLUMMER Affiliation: Jun. 18, 2026 Quarterly please

Sent from Mark's I-phone

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mark reid — Jun 18, 2026
Subject: Comment on S7-2026-15 From: mark reid Affiliation: Jun. 18, 2026 we need to keep the reporting as it is- there is no credible, legitimate reason to change it, but many shady reasons to do so.

Mark Rekoske — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Rekoske Affiliation: Jun. 18, 2026 I am a retired small investor who relies on a portfolio of stocks to provide for my family. I read quarterly earnings reports and SEC fillings to learn if my investments should be changed. By going to six month reporting company insiders can mask concerns about their performance and have time to act on inside information while small investors like me are left holding the bag. The minimal cost of maintaining quarterly reporting levels the playing field a bit. Quarterly reporting has worked well for many years and should be maintained.

Mark Rekoske

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mark renker — Jun 18, 2026
Subject: S7-2026-15 Comment From: mark renker Affiliation: Jun. 18, 2026 Allowing this to change from quarterly to semi-annual will be giving the unscrupulous an opportunity to do wrong. It will become a slippery slope. The less oversight into any financial system will be an open door for the greedy to take advantage of others and that system. They got into the market system to make money above all else. Less oversight and rules will lead to violent market turbulence and crashes.

Mark Slevin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Slevin Affiliation: Jun. 18, 2026 Keep it Quartly. I watch my stocks and post them everyday but I don’t want important info removed. My Dad watched and tracked his stock everyday and last year I started doing the same. My Dad made us kids wealthy.

Sent from my iPhone

Mark Spiess — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Spiess Affiliation: Jun. 18, 2026 To whom it may concern in the SEC. Are you out of your minds?? Corporate crime will skyrocket if not kept in check. Are you just getting to lazy to do your jobs??!! This administration is nothing but lying and coverup or just not doing anything. Please keep the lid on corporate corruption and do something for the American people instead of DJT 🤬🤬
Sincerely
Mark Spiess

MARK TUTTLE — Jun 18, 2026
Subject: File Number S7-08-26 in your submission. From: MARK TUTTLE Affiliation: Jun. 18, 2026
Keep quarterly financial reporting.

Semiannual reporting would reduce transparency and make it harder to research and evaluate potential investments.

Thank you,

Mark

Mark Van Tyne — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mark Van Tyne Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The average person is constantly confounded by an ever increasing complex world. We don't need another obligation to compound our already over burdened life. It's a bad plan and will only drive investment out of the hands of the little guy just trying to invest for the future.

Mark Wegner — Jun 18, 2026
Subject: S7-2026-15 From: Mark Wegner Affiliation: Jun. 18, 2026 enough! Havent you stolen ENOUGH?

Mark Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mark Wilson Affiliation: Jun. 18, 2026 How can an average person who invest in publicly traded stocks get the best, most current information about a company's worth if we don't have all the facts? You can't change this to capitulate to a president, or a business for that matter.

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Mark Zschiegner II — Jun 18, 2026
Subject: S7-2026-15 From: Mark Zschiegner II Affiliation: Jun. 18, 2026 My name is Mark and I do not approve of reporting twice a year. Because the six month gap will lead to fudging the numbers and fraud, it could also be dangerous as it could also lead to an economic crisis which we could've

prepared for if we see it coming. Thats why I approve of Quarterly Reporting. It is a tried and true method and keeps our money safe and hold companies accountable.

Sent from my iPhone

Marla Bullard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marla Bullard Affiliation: Jun. 18, 2026 Checks and balances are needed in all things. Why is it that less oversight will be good?

Marla S — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marla S Affiliation: Jun. 18, 2026 We shouldn't allow our monies or growth or losses to be unreported. More opportunities to be monie poor should you want to change investments. I don't want to be flying by the seat of my pants
hoping there are profits available to me, or not.

Yahoo Mail: Search, Organize, Conquer

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marla Stella — Jun 18, 2026
Subject: S7-2026-15 Comment From: marla Stella Affiliation: Jun. 18, 2026 What is wrong with our Legislators that they will allow even more of the lack of transparency? We know that they want to hide the grifting of America and her citizens. It needs to STOP! STOP the stealing, the hiding and the lying to the American Public. The monopolies that are being created to control our viewing to creating opportunity for books to be cooked with the Business's we already support. START WORKING FOR AMERICAN CITIZENS!!

Respectfully yours,
Marla Stella

Marla Vardell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marla Vardell Affiliation: Jun. 18, 2026 Do not make these changes. If the system isn't broken don't change it & call it fix. This is only designed to give the wealthy another advantage while negatively impacting those of us trying to plan for sending our children to college & to have a comfortable retirement. Please, consider the masses, not just the elite.

Marla Wolf — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marla Wolf Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reports give investors a chance to evaluate performance. If you were losing money for three months, would you want to increase the time frame by another three months?

Marlane Lord — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Marlane Lord Affiliation: Jun. 18, 2026 Marlane Lord, Delmont, PA, retired and on fixed income, therefore protecting my investments is essential for my future expenses.

Sent from my iPhone

Marlene — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marlene Affiliation: Jun. 18, 2026 I am a concerned citizen. Quarterly reporting is crucial to keep transparency on every corporation. I urge the SEC to adhere to quarterly reporting, nothing less!

Marna Gasperino — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marna Gasperino Affiliation: Jun. 18, 2026 I'm Marna Gasperino, a retiree with smaller investments as a result of establishing a simple plan during my working years when I was a small business owner. Please don't change the rules now. Those of us with fewer resources need as much information as possible to maximize our investments so that we can live comfortably.

Thank you for your consideration.

Marna Courson Gasperino
816-985-4432
Sent from my iPad

Marsha Hatfield — Jun 18, 2026
Subject: S7-2026-15 From: Marsha Hatfield Affiliation: Jun. 18, 2026 The quarterly filing and signing should be kept in place in order to perpetuate transparency and accuracy. Bad behavior cannot be tolerated in this matter. We have seen how this works.

Marsha Maus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marsha Maus Affiliation: Jun. 18, 2026 Please keep quarterly return and report

Sent from my iPhone

MARSHA MCNEESE — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARSHA MCNEESE Affiliation: Jun. 18, 2026 Publicly held companies should not be able to "hide" their books-profits and losses-from their stockholders for 6

months. Please keep the quarterly reports requirements.

Sent from my iPhone

Marsha Schorr — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marsha Schorr Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please don't screw the US citizens over by allowing this change. We have been jerked around and taken advantage of too much as it is. Thank you for your attention to this matter.

Marta Gibbs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marta Gibbs Affiliation: Jun. 18, 2026 Please consider keeping it the way it is. For us average retired individuals, we have to keep a close eye on our money in all our accounts, so that we can make adjustments that would keep us safe. Without us being able to keep up in a timely matter, there is less transparency. If you change this, you will be saying that you don't care about the American citizen, only the rich ones.
Please give us hope that this is not true and you do honestly care enough to do the right thing.

Marta Gibbs
Illinois resident

Martha Carrasco — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Martha Carrasco Affiliation: Jun. 18, 2026 Accountability is a must. To the Securities and Exchange Commission:

Martha Kisner — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Martha Kisner Affiliation: Jun. 18, 2026 Let’s not turn back the clock! I’m retired and Social Security is in jeopardy, let’s not have my other investments be in jeopardy

Sent from my iPhone

Martha Larsen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Martha Larsen Affiliation: Jun. 18, 2026 Company reporting makes informed investing. Less information is dangerous for our savings and our economy. Why the need for secrecy? Keep quarterly investing required.
I'm a senior and rely on my investments for retirement. Don't make it difficult for me to know what's save and secure. If my nestegg is endangered, I will turn to the government for solutions. You don't want seniors panicking about their investments!
M. Larsen, Michigan

Martha Miller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Martha Miller Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The idea that quarterly reports are no longer necessary is ludicrous.
My view on S7-2026-15 is that total transparency should be an absolute binding commitment.

Martha Nault — Jun 18, 2026
Subject: S7-2026-15 Comment From: Martha Nault Affiliation: Jun. 18, 2026 This is just another way to cheat the American working people.

Martha Rich — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Martha Rich Affiliation: Jun. 18, 2026 Keep quarterly reports coming! Private citizen from North Carolina

Sent from my iPhone

Martha Ruszkowski — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Martha Ruszkowski Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not allow quarterly disclosures go away. I am an investor and it will allow companies to keep us in the dark for too long. It's risky.

Martha Stone — Jun 18, 2026
Subject: S7-2026-15 From: Martha Stone Affiliation: Jun. 18, 2026 No free passes. You do the crime get the time in prison.

Sent from my iPhone

Martha V — Jun 18, 2026
Subject: S7-2026-15 Comment From: Martha V Affiliation: Jun. 18, 2026 Stop giving unfair advantage to corporations

Get Outlook for iOS

Martha Wade Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Martha Wade Keep some honesty in the stock market. I have saved for decades when all I could afford was $50 a month as a public school educator. I am retired

now. I deserve to enjoy my savings so keep companies reporting quarterly.

Martin Deutschman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Martin Deutschman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)'s proposed rule S7-2026-15 would blindfold retail investors. Doing so would give an unfair advantage to those inside the companies and their friends, while handicapping individual investors. This is a huge disservice to the American people, the backbone of the economy, and the ones who keep the money flowing.
Stop Rule S7-2026-15 before it harms American investors.

Martin Farkas — Jun 18, 2026
Subject: S7-2026-15 From: Martin Farkas Affiliation: Jun. 18, 2026 I was a CPA and know that corporate management will push the limit if they are allowed to. We need all the controls we can get to protect the investing public.
Martin J Farkas
Retired in Arizona

Martin Haberland — Jun 18, 2026
Subject: File No. S7-2026-15 From: Martin Haberland I believe public companies should have to disclose their financial details quarterly. Switching to semi-annual reporting makes it more difficult for those investing in publicly traded companies to have the same information that insiders have all the time. This change is unlikely to fix the problem of short term thinking in corporate America. Good businesses know that a long term approach is what makes them successful. Bad businesses will use this change to hide the true state of their business condition. This is a bad idea that I am very much against. Thank you

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Marty Webb — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marty Webb Affiliation: Jun. 18, 2026 Transparency is imperative in this matter. We the people wish to have the ability to protect our assets!

Marvin Chandler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marvin Chandler Affiliation: Jun. 18, 2026 What happened to transparency? Most people balance their accounts at least weekly. Whose idea was it to hide details for six months? This is just plain dumb.

Marvin A Chandler
LTC(Ret) US Army

Mac Chandler
172 Southledge
Birmingham, AL 35242

205-790-5154

Marvin Lanier — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Marvin Lanier Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not enact any ruling that makes companies less transparent.

Mary — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 18, 2026 Dear SEC,
Please for the sake of integrity in business and security for retired people like my husband and me, keep financial reporting quarterly.

We rely on this regular, stable practice to feel informed, secure, and confident in our retirement and savings for our family.

Sincerely,

Mary

Mary B Spila
Palatine IL

bearla2mary@gmail.com

Mary — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 18, 2026 Mary Spires, Training and Facilitation/Business Analyst, Missouri

Transparency is a key factor in market success and reporting for all investors. Decreased transparency benefits insiders while doing little or nothing for the average investor.

This change would only deepen distrust in American systems among many average investors, when distrust is already high. The ability of companies to shift reporting from quarterly to semi-annual makes this worse; it could appear manipulative or lead investors to think companies that made these moves were hiding something from average investors.

A very gradual transition over a period of 4 or more years, allowing for reversal, would be ideal if such a shift were to occur. Further, companies that made multiple shifts between quarterly and semi-annual reporting should be required to maintain a quarterly public record that would give average

investors better insight into the reasons for these shifts and prevent manipulation of reporting to the benefit of companies and insiders.

The shift may very well make sense to a financier on paper. However, paper doesn't show the human factor. There are many news reports from opposite sectors right now, some touting the markets' greatness and others saying we are headed for a recession and a potential stock market crash. Financial markets are too politicized by media. This change, at this time, would only make many people feel further instability (whether real or imagined), particularly if half of the polarized media decries the shift, while the other half praises it, or perhaps worse, if either "side" remains silent.

Mary — Jun 18, 2026
Subject: S7-2026-15 From: Mary Affiliation: Jun. 18, 2026 I believe those who impact people's lives and financial stability should be held accountable. Keep the current reporting requirements quarterly for company leadership.
Mary BrowningSmith, Retired, Chicago, IL

Sent from my iPhone

Mary Alice — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Alice Affiliation: Jun. 18, 2026 Keep SEC reporting quarterly.

Sent from my iPhone

Mary Ann Glunt — Jun 18, 2026
Subject: S7-2026-15 From: Mary Ann Glunt Affiliation: Jun. 18, 2026 Keep my reporting quarterly. Keep the CEO's and corporations open and honest. No more Enron!

Sent from my iPhone

Mary Ann Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Ann Jones Affiliation: Jun. 18, 2026 Completely unfair to the average investor. NO to changing this rule!

Mary Ann Kranz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Ann Kranz Affiliation: Jun. 18, 2026 Keep the reports at least quarterly. Longer durations between reports allow for more corruption and less opportunity for the customers to react.

Mary Ann Kranz
994 Excalibur Court
Nekoosa WI 54457

Mary Ann Offer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Ann Offer Affiliation: Jun. 18, 2026 Many Americans depend on investments for retirement. We need to know what is going on. Quarterly SEC reporting helps hold the corporate world to more dependable standards. Please don't give them more wiggle room!

Sent from my iPhone

Mary Anthony — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Anthony Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need more transparency!

Mary B. Seligman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary B. Seligman Affiliation: Jun. 18, 2026 I have struggled long many years to have enough savings to last my lifetime keep it Quarterly!!!

Sent from my iPhone

Mary Bass — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Bass Affiliation: Jun. 18, 2026 Don’t allow rules that allow corporations and Wall Street to commit fraud. Let’s make America honest again

Mary Bass

Mary Beth Sandrev — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mary Beth Sandrev Keep current quarterly reporting status

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Mary Beth Walsh — Jun 18, 2026
Subject: S7-2026-15 From: Mary Beth Walsh Affiliation: Jun. 18, 2026 As a public relations professional who has worked with tech and financial companies for more than 30 years I am aware how important it is to hold public companies accountable to shareholders and the public. Quarterly reports have actually been a boon to productivity as well. It would be a huge mistake to drop the regulation to only twice annually. Please don’t!
Sincerely,
Beth Walsh

Senior Vice President
Clearpoint Agency
Carlsbad, California

Sent from my iPhone

Mary Boswell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Boswell Affiliation: Jun. 18, 2026 No quarterly reporting. It’s my money and I have a right to see what it is doing. It’s not your money so don’t force your hidden agendas on me either.

Sent from my iPhone

Mary Brakefield — Jun 18, 2026
Subject: S7-2026-15 From: Mary Brakefield Affiliation: Jun. 18, 2026 Quarterly reporting is essential.

Mary Brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Brown Affiliation: Jun. 18, 2026 Reports prepared at least quarterly detect fraud faster. Monthly would be better practice and with computerized system help is eminently doable.

Mary K Brown

Mary Burch — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Burch Affiliation: Jun. 18, 2026 The ones that will be most affected are the retirees. We have a hard enough time making ends meet these days an are supplementing our social security with our savings (which the government is talking about reducing). If you do this we will have to choose between food, electricity & water or our medications please don't do this!
Mary Burch, 80 years old
Arvin, California

Mary C. St. Mary — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary C. St. Mary Affiliation: Jun. 18, 2026 Quarterly reporting is essential to keep corporations accountable and honest.

Get Outlook for Android

Mary Casey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Casey Affiliation: Jun. 18, 2026 Please don't return to the past! Too many people were hurt last time reporting was changed from quarterly to semiannually. Huge financial losses. We are supposed to learn from our past and not repeat the failures. I depend on my investments to live.
Mary Casey
Retired
Washington State

Mary

Sent from my iPhone

Mary Comerford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Comerford Affiliation: Jun. 18, 2026 Keep open to the public 1/4 reports

Sent from my iPhone

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mary cunningham — Jun 18, 2026
Subject: S7-2026-15 Comment From: mary cunningham Affiliation: Jun. 18, 2026 It is a shareholders right to be informed quarterly of the details going on with investments. Keep the quarterly statements!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Mary Donahue — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Donahue Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It should remain quarterly and not return to the 1955 semi method. This allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Mary Dorsey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Dorsey Affiliation: Jun. 18, 2026 As a retiree, my investments are a large part of my modest retirement income that I rely on for just basic necessities. A quarterly reporting helps me know if I need to make changes in said investments. Changes to this could lead to disastrous results. A lack of information would hinder my ability to be able to act timely and greatly impact my ability to manage my investments. Please keep the quarterly reporting requirement.

Sincerely,
Mary Jo Granthen Dorsey

Mary Ellen Dougherty — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Ellen Dougherty Affiliation: Jun. 18, 2026 I object to returning to a policy that has previously proven to have a negative effect on the financial status of Americans. Please don't vote to eliminate Quarterly Reporting..
Sincerely,
Mary Ellen Dougherty
Retired Physical Therapist
Syracuse, New York

Mary Ellen Morrow — Jun 18, 2026
Subject: S7-2026-15 From: Mary Ellen Morrow Affiliation: Jun. 18, 2026 The SEC MUST be an open book. And anyone not following the rules, should be held accountable. It should not be held to two, or four!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mary Ellen Stierer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Ellen Stierer Affiliation: Jun. 18, 2026 Keep it Quarterly! Stop messing with what works for the people!!

Sent from my iPhone

Mary Evans — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Evans Affiliation: Jun. 18, 2026 Keep it Quarterly!!!

Keep looking up

Mary Eveland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Eveland Affiliation: Jun. 18, 2026 This is so wrong, reporting needs to stay quarterly!

Sent from my iPad

Mary Fokas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Fokas Affiliation: Jun. 18, 2026 I'm a retiree, private citizen, Mary Fokas of Hollis NH & restaurant owner, as well as individual investor. Do not end quarterly reporting. Millions of citizens like myself are invested in the stock market & we cannot invest in companies if we do not have adequate and timely information regarding our investments. Simply put, as an investor, I need to trust that the comoany(s) I invest in are performing. The system is already rigged to some extent. We all know that the elite, including those in our Congress are already gaming the system— there needs to be some semblance of transparency and accountability.
Thank you.

Mary Foster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Foster Affiliation: Jun. 18, 2026 What possible good can come of this? Companies will be able to hide their weaknesses from customers and shareholders for longer and walk away from their problems. Enron would have loved this idea, which makes one wonder how many companies are currently as weak as Enron.

Mary Gail Sycamore — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mary Gail Sycamore We need more transparency, not less, to ensure that laws are followed and to give every owner or potential owner of a PUBLIC company information about that company. A policy that cut back on transparency would make it more difficult to detect aberrations that may be happening due to illegal activity. If the concern is excessive costs, that may be because IRS rules are often inconsistent with reality in accounting & financial reporting. Move toward simplicity and transparency, not obfuscation of corporate compliance and information to ALL.

Mary Gilhooly — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mary Gilhooly Yes for the people. Accountability is necessary.

MARY GILLMAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARY GILLMAN Affiliation: Jun. 18, 2026 Quarterly reporting is important
To fair investing for all. Stop this take over of our economic systems by the wealthiest Amerivans

Mary

Mary Greene — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Greene Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I want to keep informed quartely.

Mary Hightower — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Hightower Affiliation: Jun. 18, 2026 Mary Hightower Grant Management Specialist
Please keep the quarterly reporting. I am close to retirement and cannot risk losing so much of the investment I put in over most of my career. It would be devastating.
Thank you.

Sent from my iPhone

Mary Hines — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Hines Affiliation: Jun. 18, 2026 Does anyone remember Enron?? Corporations will do anything to protect their wealth and screw over customers, employees, and community. They need to be held accountable.

Mary Holmeyer — Jun 18, 2026
Subject: S7-2026-15 From: Mary Holmeyer Affiliation: Jun. 18, 2026 My name is Mary and Quarterly reporting seems important

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Mary Johnson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mary Johnson Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY!!

Mary K Nassoiy — Jun 18, 2026
Subject: S7-2026-15 From: Mary K Nassoiy Affiliation: Jun. 18, 2026 Mary K. Nassoiy retired VP, COO in Banking I am not in support of this initiative. Less reporting increasing the risk of fraud. Easier to hide issues over 6 months vs. 3 months. I urge you to not make a change.

Mary Keefe — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Keefe Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is really common sense, isn't it?

Mary L Jones — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mary L Jones With markets become more and more volatile, we as citizens should be afforded the opportunity to receive quarterly replorts. We need more information, not less.

Mary LeBlanc — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary LeBlanc Affiliation: Jun. 18, 2026 Mary LeBlanc RN
The SEC needs to keep quarterly company reporting in order for ordinary investors to keep track in real time how their portfolio is performing. This is the most reasonable way to manage my investments.

Sent from my iPhone

Mary Lee Johns — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Lee Johns Affiliation: Jun. 18, 2026 Allowing less access to the information one needs to be a wise investor is setting up democratic capitalism for utter disaster, not to mention the pain of individual investors. Shame!

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mary lehner — Jun 18, 2026
Subject: S7-2026-15 Comment From: mary lehner Affiliation: Jun. 18, 2026 No sec you can't keep our money to yourselves

Sent from my iPhone

Mary Lou Johnstone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Lou Johnstone Affiliation: Jun. 18, 2026 I am speechless watching you destroy peoples' lives with this plan. The greed in this country is deplorable. I am a 78 year old woman. My Social Security isn't that much. I do have some investments with my husband, but they aren't going to be enough. If you do what you're thinking of doing, giving the big money people, the upper hand and robbing me of the rest of my life. I would rather not have to stand in breadlines. I doubt that I will be the only one. I also doubt that this means anything to you.I can't live in comfort. What do you care? Probably not at all. If you do this, do you care about the American people at all? Well, at least I'll die knowing you had a good life. I wish I could write in terms that would make you be compassionate. I wish I could say words that would make you not do this. I'm just tired. I'm angry. I'm tired of this country. Being run with no concern for the American people. But you'll have a good life. Won't you, you and all your cronies? I take no comfort in that
I. Am. So. Tired. I. So. Angry.

Mary Johnstone
Milford, MI

Sent from my iPhone

Mary McCarthy — Jun 18, 2026
Subject: S7-2026-15 From: Mary McCarthy Affiliation: Jun. 18, 2026 Quarterly reports must stay in place. This is a program protecting Americans. We have lost enough under this administration. History shows that CEOs and CFOs need close observation by regularly providing the public with TRUTHFUL information. MAKE NO CHANGES TO THE EXISTING LAW.

Sent from my iPhone

Mary Morgan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Morgan Affiliation: Jun. 18, 2026 Please retain quarterly meetings. It only makes sense!

Mary Muller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Muller Affiliation: Jun. 18, 2026 Think of this move as cutting investor trust and confidence in half. I see this having a downward effect on stock prices.

Sent from my T-Mobile 5G Device
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Mary Oberhelman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Oberhelman Affiliation: Jun. 18, 2026 I will NOT INVEST in a corporation that chooses to only show me bi annual statements. What are they hiding if they cant show a statement?

Mary Pachas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Pachas Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to protect the public.
This is another attempt to steal, and grift.
Mary Pachas…retired RNC. Outer Banks, NC
Sent from my iPad

Mary Paquette — Jun 18, 2026
Subject: S7-2026-15 From: Mary Paquette Affiliation: Jun. 18, 2026 This money is people's lifeline. CEO needs to be responsible .

Mary Pendergast — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Pendergast Affiliation: Jun. 18, 2026 Quarterly reporting is essential!
Mary Pendergast
99 Fillmore St
Pawtucket, RI 02860

Sent from my iPad

Mary Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Peterson Affiliation: Jun. 18, 2026 No one wants to follow the rules, be transparent, be honest. It's like we are living in the wild wild West. This lack of reporting will allow for more Fraud! This is absolutely unacceptable. We have these rules and regulations in place for reasons.

Sent from my iPhone

Mary Pleas — Jun 18, 2026
Subject: S7-2026-15 From: Mary Pleas Affiliation: Jun. 18, 2026 Keep quarterly teporting

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mary quirk — Jun 18, 2026
Subject: S7-2026-15 Comment From: mary quirk Affiliation: Jun. 18, 2026 No
Keep it Quarterly

Mary Remington — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Remington Affiliation: Jun. 18, 2026 This only works out for insiders!!!

Sent from my iPhone

Mary Reynolds — Jun 18, 2026
Subject: S7-2026-15 From: Mary Reynolds Affiliation: Jun. 18, 2026 Keep the accountability 😁

Mary Roland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Roland Affiliation: Jun. 18, 2026 Please continue quarterly reporting.

Sent from my iPhone

Mary Samuelson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Samuelson Affiliation: Jun. 18, 2026 To the

Securities and Exchange Commission:
Quarterly reporting gives a much clearer picture of how companies operate and any seasonal changes that might affect their stock price. For those who rely on quarterly dividend checks and must sometimes sell if a company isn't doing well, having to wait 6 months to know a company was in trouble could greatly impair our ability to maintain our income.

Mary Sodd — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mary Sodd Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need financial justice. This matters!

Mary Stenson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Stenson Affiliation: Jun. 18, 2026 Dear SEC,

I am going to speak to you today like I do to the children I teach, so they know something is definitely not okay, and nothing can be confused.

That is not okay for some to have the needed info, and the rest of Americans to be in the dark, and you know it. Do not give in to the corrupt and stomp on the backs of most working Americans at the same time. Everyone must stay in the light!

Thank You,

Mary Stenson
Primary School Substitute Teacher

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Mary Tucker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Tucker Affiliation: Jun. 18, 2026 mary Tucker/CEO - too much corruption in corp america to not require quarterly reporting! In fact should be monthly!

Mary Tucker
CEO
UPIC Health, LLC
205 Van Buren St., Suite 120
Herndon, VA 20170
678-860-4728

1. Be Awesome. 2. Be Happy. 3, Help Others with One & Two.

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Mary Wyatt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mary Wyatt Affiliation: Jun. 18, 2026 I am a retired Nurse Practitioner. I do NOT approve of changing the Corporate quarterly reporting from quarterly to twice a year. The USA has been doing quarterly for a reason - preventing corruption that I'm sure the Trump family will take every advantage of using.
Sincerely Mary M Wyatt. From Katy Texas

Sent from my iPad

Maryann Roper — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maryann Roper Affiliation: Jun. 18, 2026 We demand and are entitled to transparency and ongoing accountability, especially now in these volatile times and markets.

Maryann Murtha

MARYANNE BRENNAN — Jun 18, 2026
Subject: S7-2026-15 Comment From: MARYANNE BRENNAN Affiliation: Jun. 18, 2026 Quarterly reporting is vital to the ability of the "average" citizen investor to monitor his/her retirement accounts or other investments made outside of those accounts. Semi annual reports would allow "insiders" to know what is happening in a particular corporation and take advantage of that knowledge, potentially leaving individuals (and their advisors) in the dark for six months at a time. Quarterly reports have worked well for a long time. The savings to large corporations is not a sufficient excuse to make this change. The information available in quarterly reports is too important to lose.

Thank you

MaryAnne Brock — Jun 18, 2026
Subject: S7-2026-15 Comment From: MaryAnne Brock Affiliation: Jun. 18, 2026 I totally object to dropping Quarterly reporting! It is Needed! Bi-Annual is insufficient. Keep the Quarterly reports so we investors can continue to make good decisions . about OUR MONEY & OUR Future!

Maryanne Verleger — Jun 18, 2026
Subject: S7-2026-15 From: Maryanne Verleger Affiliation: Jun. 18, 2026 We demand transparency not less!

Maryjane Hadaway — Jun 18, 2026
Subject: S7-2026-15 From: Maryjane Hadaway Affiliation: Jun. 18, 2026 CEOs generally lack the scruples to act ethically. PLEASE, keep the quarterly reporting to remind them to be honest.

Sent from my iPhone

MaryJo Davila-Ryan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MaryJo Davila-Ryan Affiliation: Jun. 18, 2026 Mary Jo Davila-Ryan
Retired teacher
Quarterly reporting lets us know how funds are managed and allows us to make better financial choices

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Marylee Montano — Jun 18, 2026
Subject: S7-2026-15 Comment From: Marylee Montano Affiliation: Jun. 18, 2026 If wall Street is using my money to get richer, they should report to at least quarterly.

Marylee Montano

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marylee pakieser — Jun 18, 2026
Subject: Comment on S7-2026-15 From: marylee pakieser Affiliation: Jun. 18, 2026 maintain the regularity of quarterly reports. Transparency is the best practice to ensure trust, especially in financial investments.

MaryLee Pakieser MSN,RN,FNP-BC
cell :231-313-3817

MaryLynn Siciliano — Jun 18, 2026
Subject: S7-2026-15 Comment From: MaryLynn Siciliano Affiliation: Jun. 18, 2026 Quarterly reporting provides the opportunity to promptly adjust, good bad or indifferent.

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MaryLynne Barber — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MaryLynne Barber Affiliation: Jun. 18, 2026 Do not return to semi annual reporting. There will be less transparency. Information will not be available when it's needed. It didn't work out well last time.

Sent from my iPhone

Mat — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mat Affiliation: Jun. 18, 2026 Mat OBrien
Accounting software technician

Please ensure SEC reports stay quarterly. I see end users let accounting discrepancies pile up, then not have enough time to navigate their accounting software to locate the root cause. This will only decrease productivity.

Matt Bushey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Matt Bushey Affiliation: Jun. 18, 2026 Matt Bushey - Warehouse Logistics This change would only benefit wealthy people with inside information, it hurts the small retail investors the most. Please keep the quarterly reporting requirement
and do not lower this country's standards any more.
Thank you!

-Matt

Matt Pecoraro — Jun 18, 2026
Subject: S7-2026-15 Comment From: Matt Pecoraro Affiliation: Jun. 18, 2026 Dr. Matthew Pecoraro Physical Therapist

Quarterly reporting is essential for providing non-insiders with pertinent details regarding revenue, free cash flow, debt, quarter over quarter and year over year growth, etc.

Reporting only every 6 months will leave non-insiders “stuck with the bag” when companies are on a downward trajectory, as those with insider information will have already made moves accordingly. This will make an already corrupt system even further corrupt and hurt middle class investors the most, which this country has done again and again and can no longer withstand.

Sent from my iPhone

Matthew and Martha Miller — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Matthew and Martha Miller Affiliation: Jun. 18, 2026 Let’s not be foolish here. We need to continue to require semi annual reporting. We need to keep as much transparency as possible. This effects every investor.
Martha S. Miller
US Citizen

Matthew Asplund — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Asplund Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The current reporting standards have allowed the greatest economic growth of any country ever in history. The burden on corporate accounting is very small when considering the amount of audits that corporations are required to comply with in the current business environment. Reducing reporting only obfuscates and leads to market inefficiency. It doesn't truly provide any gains in productivity or profitability. Please don't take away the consumer protections that created American Exceptionalism.

Matthew Davila — Jun 18, 2026
Subject: S7-2026-15 Comment From: Matthew Davila Affiliation: Jun. 18, 2026 I don't trust companies that want less transparency.

Matthew Hirsch — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Hirsch Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This new rule would hurt investors and give more leverage to insider traders. Stop wrecking the US economy. Trump did enough of that already.

Matthew Jung — Jun 18, 2026
Subject: S7-2026-15 Comment From: Matthew Jung Affiliation: Jun. 18, 2026 Transparency, reliability, and consistency in reporting of publicly traded companies are why the US stock market is #1 in the world. Investors will have less confidence with less regular reporting of data.
Matt Jung
Financial Advisor

Sent from my iPhone

Matthew Lamoureux — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Matthew Lamoureux Affiliation: Jun. 18, 2026 It is clear from historical data and current world reporting that removing quarterly reporting will do nothing but harm those with the least to loose.

~LAMMY~

Matthew Mikulski — Jun 18, 2026
Subject: S7-2026-15 From: Matthew Mikulski Affiliation: Jun. 18, 2026 Greetings,

My name is Dorothea Schulz, I live in Western NC, work for an architecture, and think letting insiders know the direction of a company for an extra three months vs the public is an absolutely ridiculous proposition clearly intended to help people with personal access to higher-ups (aka 'the rich') get richer -- and only this!

Give me the name of one smaller public business that had to shut its doors due to the overbearing costs of having to put together a quarterly 10(k)... I wont be holding my breath.

Do not make this rule change, it is a bad deal for the American people.

Matthew Westra — Jun 18, 2026
Subject: S7-2026-15 Comment From: Matthew Westra Affiliation: Jun. 18, 2026 To whom it may concern at the SEC,

Quarterly reporting is super important for the accountability needed to price the market accordingly and the accountability needed for investors, especially small retail investors.

Thank you for reading and considering my comments.

Matt Westra

Matthias Heinzemann — Jun 18, 2026
Subject: File No. S7-2026-15 From: Matthias Heinzemann As individual investors we need more information not less. Please keep quaterly reporting mandatory.

Maude Buszek — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Maude Buszek Affiliation: Jun. 18, 2026 I want quarterly reporting

Sent from my iPhone

Maunta Bailey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maunta Bailey Affiliation: Jun. 18, 2026 This was originally put into place because of the problems that had happened. So you think going backwards will work? When you repeat what did not work before, you’re either stupid or corrupt.

Sent from my iPhone

Maureen Hogg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maureen Hogg Affiliation: Jun. 18, 2026 Quarterly reporting is vital to our financial health! Keep the rules as they are!

Maureen Kee — Jun 18, 2026
Subject: S7-2026-15 From: Maureen Kee Affiliation: Jun. 18, 2026 Because these ceos need to sign each quarter to keep themselves from going to prison for fraud

Sent from my iPhone

Maureen Nayowith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maureen Nayowith Affiliation: Jun. 18, 2026 Quarterly reporting is essential for keeping the public informed - keep it!

Maureen

Maureen Toth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Maureen Toth Affiliation: Jun. 18, 2026 Quarterly is where this should stay to protect public investors as is and has been customary.

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mauricio de oliveira — Jun 18, 2026
Subject: S7-2026-15 Comment From: mauricio de oliveira Affiliation: Jun. 18, 2026 To control my assets and make my own decisions, where I can invest properly.

Sent from my iPhone

Max — Jun 18, 2026
Subject: S7-2026-15 Comment From: Max Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to prevent insider trading and fraud, the longer the reporting period, the easier it is for them to commit fraud and insider trading. But the gov knows this, that's why they are taking it to 6 months. They are the insiders

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mcorby53 — Jun 18, 2026
Subject: S7-2026-15 Comment From: mcorby53 Affiliation: Jun. 18, 2026 I'm Michael, a senior who's sick to death of being subject to the abuse and disrespect of conservatives, republicans and office holders, elected and appointed, so they can take more from us and not get caught doing it. Don't cut quarterly reports. In fact, that information should be revealed at least weekly, if not daily. Both should be doable. Anyone preventing that has suspect motives.

Sent from my iPhone

MD Engle — Jun 18, 2026
Subject: S7-2026-15 Comment From: MD Engle Affiliation: Jun. 18, 2026 You are there to stop corruption not promote it. Unless you're a billionaire, you owe them nothing

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Me — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Me Affiliation: Jun. 18, 2026 Please do NOT do this. I've just retired and depend on my savings/investments. This would not be fair to all of us who have worked hard for retirement for so many years.

Tim Nichols, teacher, New York

Sent from my iPhone

Mechelle Andrews — Jun 18, 2026
Subject: S7-2026-15 From: Mechelle Andrews Affiliation: Jun. 18, 2026 Quarterly reporting is important to me as a retiree and is not excessive for companies.

Sent from my iPhone

Meg Bonacci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Meg Bonacci Affiliation: Jun. 18, 2026 By not submitting quarterly figures, I am left blind for 3 months as to what I should do or not do with my investments - money I count on for my retirement. This move to six month reporting helps only the companies and not the “little people” who have their hard earned money at risk. Keep the quarterly reporting.

Sent from my iPad

Meg Green — Jun 18, 2026
Subject: S7-2026-15 Comment From: Meg Green Affiliation: Jun. 18, 2026 I manage a vast portfolio and need to see numbers! It’s all about the data, not the shiny nickel. Please be true to the numbers.

Megan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Megan Affiliation: Jun. 18, 2026 Keep quarterly filings the norm. This will help the average investor and keep companies honest. Thanks, Megan Tripp

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Megan Coleman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Megan Coleman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please require publicly traded companies to disclose information on a quarterly basis. With ever changing market conditions, six months is an eternity. In order to make the best decisions, we need more up to date information and disclosures

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Megan Fraser — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Megan Fraser Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It's bad enough yall are changing the rules to leave retirees holding the bag for overvalued ipo's while you increase the divide in working and oligarchs. It's bad enough that the corporations have more rights than people in a democracy. It's bad enough no one is protecting us from corporate greed and the extraction of our labor for greed. It's bad enough corporations outsourced retirement obligations to workers. Your job is oversight and protection. Don't further abed the grifters by reducing your oversight please.

Megan Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Megan Thompson Affiliation: Jun. 18, 2026 As a comfortable budget slips out of reach for many households;
stakeholders need, more than ever, the partial protection that quarterly reporting provides.

M. Thompson

Retired Social Worker

Melanie Ferrara — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melanie Ferrara Affiliation: Jun. 18, 2026 Just don't be stupid. People do pay attention on what's happening.

Melanie Fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melanie Fisher Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY! We have enough fraud in this country!

Melanie Fisher

Helping people around the world to LiveBetter, naturally,
with healthy-for-you, unique products that REALLY help!

Melanie Hughes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Melanie Hughes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The theft you're allowing on taxpayer public funded dime is getting tracked, and their will be criminal charges heading your way. You are all public funded SERVANTS operating outside of the Constitution you swore to uphold, and the people who pay your wages, and allow you to live the American dream on taxpayer dime. Taxpayer dime. Not your money. Our money. Ours. Not yours. Who do any of you think you are?
This is unethical, and it is called corruption, and you will be charged with it eventually. You have bought off our public funded servants for now. For now.
Put me on the list of Americans that says PUBLIC FUNDED SERVANTS will stop using our federal dollars to commit massive amounts of crimes against the American taxpayers who pay their wages. Clock that.
Signed,
The American people who pay your wages to act in our best interests.

Melanie Lesh — Jun 18, 2026
Subject: S7-2026-15 From: Melanie Lesh Affiliation: Jun. 18, 2026 Stop being so easy on overpaid CEO's
We don't want another market crash due to unchecked greed and lax accountability!
Make them tell the truth! Regularly!

Sent from my iPhone

Melanie Pyne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melanie Pyne Affiliation: Jun. 18, 2026 We need to keep reporting to quarterly. I have just retired and need to keep an eye on my investments. Quarterly reports will help me to make sure I'm investing soundly.

Melanie Pyne
Buffalo NY

Sent from my iPhone

Melanie Sipiora — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melanie Sipiora Affiliation: Jun. 18, 2026 This is unfair and not full transparency. What is being hidden?

Melena VanArsdall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melena VanArsdall Affiliation: Jun. 18, 2026 If you want to adjust it, make it monthly instead of quarterly. Twic a year is unfair to investors.

Melinda d'Ouville — Jun 18, 2026
Subject: S7-2026-15 From: Melinda d'Ouville Affiliation: Jun. 18, 2026 There is no benefit to citizens and the government to change reporting requirements. Keep the current regulation.

Melinda d'Ouville

Welcome to paradise, it's all around us, look and you will see it!

Melinda Rogers — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Melinda Rogers Affiliation: Jun. 18, 2026 The SEC is

meant to protect investors. America is already losing foreign investors because of the volatility in the market. This will not serve the public well. Do not roll back our protections.

Melinda Rogers
Southeastern Ready Region
Certified Class Observer
Affiliate Trainer

Melinda Velarde — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melinda Velarde Affiliation: Jun. 18, 2026 To the SEC,
Quarterly reporting must continue to support transparency and honesty. We the American public, the consumers and investors of the economy, demand it. Melinda Velarde, US investor and consumer

Sent from Outlook for Android

Melinda Velarde — Jun 18, 2026
Subject: Re: Ending Quarterly Statements From: Melinda Velarde Affiliation: Jun. 18, 2026 To the SEC,
Quarterly reporting must continue to support transparency and honesty. We the American public, the consumers and investors of the economy, demand it. Melinda Velarde, US investor and consumer

Sent from Outlook for Android

Melissa Abuzeid — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Abuzeid Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie.
The SEC just proposed cutting that in half. Fewer signatures equals less accountability.
These regulations were put in place to protect our investments. It would be totally unacceptable to cut those regulations and risk another massive fraud on investors.
With Social Security increasingly looking bleak for future generations, people must rely even more heavily upon their personal investments and retirement accounts being as safe as possible.
Do not change this rule to require less oversight and accountability!

Melissa Barrett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Barrett Affiliation: Jun. 18, 2026 Every 3 months or quarterly will help keep accountability stronger. Leave the quarterly report in place.

Sent from my iPhone

Melissa Bennett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Bennett Affiliation: Jun. 18, 2026 Stop the insider b.s. and keep quarterly reports. Better yet, make the reports monthly.

Sent from my iPad

Melissa Bishop — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Bishop Affiliation: Jun. 18, 2026 Keep the quarterly reporting. Too much can happen in six months. We deserve transparency with the people holding our money in their stocks.

Melissa Delgado — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Delgado Affiliation: Jun. 18, 2026 Absolutely not!

Sent from my iPhone

Melissa Franceschini — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Franceschini Affiliation: Jun. 18, 2026 Keep it QUARTERLY.

Melissa Hatton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Hatton Affiliation: Jun. 18, 2026 We are now in a new era of technology, why not more reporting! Instead of less?
Why not real-time reporting! Or.. I'll even go quarterly reporting!!!! Shouldn't be a problem to keep everyone in the know. Thank you!

Melissa Netzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Netzer Affiliation: Jun. 18, 2026 Bowing to corporate desires has never been a good idea! All you end up with is persistent inflation, expensive monopolies, environmental issues, income inequality, captured regulation, democracy in name only, forever wars, population health issues, low birthrate, mass incarceration, etc., etc., and my favorite feudalism 2.0.

Melvin Netzer, third generation veteran, finance degree, career air traffic controller, and father of two boys.

There's a correlation between corporate power and the increasing number of 19th century style "panics," we endure. The pie is somewhat fixed. This policy proposal smacks of wealth consolidation, and, most assuredly, will lead to more SERFS! However, the rich will get richer. So it's

already decided. Anyone with half a brain knows who benefits from lower financial transparency.

Melissa Payne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Payne Affiliation: Jun. 18, 2026 My name is Rochelle. I am a public school employee, so I do not have a lot of money to play around with when it comes to investments. This feels like a slap in the face to working people trying to create a better life, while being an obvious win for finance executives and politicians with blatant conflicts of interest.

Sent from my iPhone

Melissa Relyea — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Relyea Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I monitor my investments quarterly to ensure they are well-balanced for my financial future. Removing this ability will remove the opportunity for average investors to assess our investments, an we'll remove our money from the market.

Melissa rogers — Jun 18, 2026
Subject: File No. S7-2026-15 From: Melissa rogers Investors need as much information as possible. Reports should be quarterly. Six months is too long for harmful actions to fester. I do not approve of this rules change.

Melissa Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Smith Affiliation: Jun. 18, 2026 Please let’s keep the playing field as open and honest as possible. We investors deserve to have as much information as the insiders! (Although we all know that’ll never happen!)
Aloha-
Tracy Smith, retired healthcare provider

Melissa Strolz (PT) — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Melissa Strolz (PT) Affiliation: Jun. 18, 2026 This is unacceptable! There is no reason to revert back less transparency. People expect and demand more not less.

This is the type of nonsense that makes me want to pull my funds out completely.

Thank you,
Melissa Strolz

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Melissa Swartz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melissa Swartz Affiliation: Jun. 18, 2026 Quarterly reporting is better for the companies because it forces them to pay attention Just leave it alone

Yahoo Mail: Search, Organize, Conquer

Melody Karbley — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Melody Karbley Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Advise taking away your investor's rights is not the way to build investor confidence! Do better.

Melody Marshall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melody Marshall Affiliation: Jun. 18, 2026 Absolutely not!!
I am a university professor. I teach ethics. This is wrong.

Melvadean Edwards — Jun 18, 2026
Subject: S7-2026-15 Comment From: Melvadean Edwards Affiliation: Jun. 18, 2026 Melvadean Edwards: retired teacher and widow: I want to continue quarterly reports.

Merle Styer — Jun 18, 2026
Subject: S7-2026-15 From: Merle Styer Affiliation: Jun. 18, 2026 They belong in jail!Merle Styer

Sent from my iPad

Merlyn Latimet — Jun 18, 2026
Subject: S7-2026-15 From: Merlyn Latimet Affiliation: Jun. 18, 2026 Leave it quarterly for the benefit of the average investor and citizens!

Sent from my iPhone

Merna Brostoff — Jun 18, 2026
Subject: S7-2026-15 From: Merna Brostoff Affiliation: Jun. 18, 2026 I cannot believe you are considering cutting the reporting down to semi-annually. Totally unacceptable. If anything we need more than quarterly reporting. The amount of fraud graft corruption and corporate malfeasance will

only grow with less scrutiny

Merna Brostoff — Jun 18, 2026
Subject: S7-2026-15 From: Merna Brostoff Affiliation: Jun. 18, 2026 I cannot believe you are considering cutting the reporting down to semi-annually. Totally unacceptable. If anything we need more than quarterly reporting

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Meta Starr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Meta Starr Affiliation: Jun. 18, 2026 Why would anyone want LESS accountability? Answer: We emphatically DO NOT WANT LESS ACCOUNTABILITY. Keep the three month reporting schedule!
HMMitchell, Investment Consultant at Metastar

Mia Rand — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mia Rand Affiliation: Jun. 18, 2026 WTAF? PLEASE DONT allow this to get even WORSE! They are killing the American people, jailing us, and starving us. ENOUGH.🤬

Miah Arnold — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Miah Arnold Affiliation: Jun. 18, 2026 We need quarterly reporting

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Michael — Jun 18, 2026
Subject: S7-2026-15 From: Michael Affiliation: Jun. 18, 2026 Transparency from public companies is essential. Don't let them get away with financial misconduct.

Michael Keller, Tulsa OK

Michael Aragon — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Aragon Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am writing to voice my opposition to the proposed change from quarterly to semi-annual reporting (Rule S7-2026-15). I manage my own retirement investments, and this rule would severely harm my ability to assess risk.A six-month reporting window is an eternity in today's fast-moving economy. A public corporation can experience severe financial distress, shifting market dynamics, or structural failures in a matter of weeks. Waiting half a year to see a balance sheet means retail investors will only find out about catastrophic corporate problems long after the damage is done and institutional players have already exited their positions.The SEC was created to ensure fair and open capital markets. This proposal does the opposite by stripping away 50 years of established disclosure

standards. Please maintain the current 10-Q quarterly reporting requirements.

Michael Burns — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Burns Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The result of this giveaway will be that CEOs and company executives will still know what's happening inside their companies. Institutional investors—with their research teams and special access to management – will also find ways to stay informed long before you get the information in six months. If you're a retail investor, you'll be trading blind. And trading against people who have access to more information than you do. This will be the biggest rollback of investor disclosure requirements in more than 50 years. Do the already wealthy and heavily advantaged really need more help? My message likely won't change anything; I suspect you and your ilk have left behind any shred of ethics and morals that would push you to approach your job with anything but slavish service to the ruling class, but perhaps? If an appeal to common decency fails, do you not even realize, with all your purported expertise, that this also erodes the stability of the markets by making it a rigged game even more prone to catastrophic crashes than it already is?

Michael Camacho — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Camacho Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
HEY WALL STREET
GET YOUR ACT TOGETHER BEFORE IT'S TOO LATE

Michael Carter — Jun 18, 2026
Subject: S7-2026-15 From: Michael Carter Affiliation: Jun. 18, 2026 I believe CEOs of publicly traded companies owe both the regulators, investors, and the public the obligation to be transparent and open about their financial status as well as their governance status. Therefore, the quarterly reporting should remain in effect in order to maintain that transparency and accountability.
Michal R. Carter
Retired accountant
Yakima, Washington

Michael Chertok — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Chertok Affiliation: Jun. 18, 2026 Hello, it will harm my personal investment capability if companies report less frequently. I may pull some of my personal investments out of the market.

Michael Coutts — Jun 18, 2026
Subject: S7-2026-15 From: Michael Coutts Affiliation: Jun. 18, 2026 This change makes it harder for non insiders to invest their money. Donald Trump and his cronies can suck a dick.

Sent from my iPhone

Michael Covey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Covey Affiliation: Jun. 18, 2026 this is not a good ide. I fear it will start a "run" on Wall Street and crash the market!

Michael Dunn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Dunn Affiliation: Jun. 18, 2026 Open the doors for dishonesty.

Michael Erskine — Jun 18, 2026
Subject: S7-2026-15 From: Michael Erskine Affiliation: Jun. 18, 2026 Securities and Exchange Commission;

I DO NOT THINK YOUR INTEREST LIES WITH THE AMERICAN PEOPLE IF YOU ARE EVEN CONSIDERING THIS.

IT IS A SIMPLE SIGNATURE FFS? THERE CAN BE NO REASON OTHER THAN A PROFIT MOTIVE FOR DOING THIS.

I FIND MYSELF WISHING YOU PEOPLE WERE HELD RESPONSIBLE BY A MOB OF ANGRY CITIZENS.

Michael Erskine

Systems Engineer, Computer Scientist

SFC, USA, ret.

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Non Timebo Mala

Michael Fortunato — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Fortunato Affiliation: Jun. 18, 2026 This proposal is absolutely crazy. As an investor we need more transparency than just twice a year. Its hard to fathom that this is even being considered.

Mike F
Tampa, FL

Sent from my Galaxy

Michael Fricault — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Fricault Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep reporting on a quarterly basis to maintain a more transparent system of releasing information to investors.

Michael Goldberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Goldberg Affiliation: Jun. 18, 2026 Decreasing oversight and regulation in our financial system has always lead us to disaster.

Michael Goodwin — Jun 18, 2026
Subject: S7-2026-15 From: Michael Goodwin Affiliation: Jun. 18, 2026 Keep it at three months. We must keep Corporations accountable and protect small investors. -M. Goodwin, Quality Assurance Representative, Pennsylvania

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Michael Grais — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michael Grais Affiliation: Jun. 18, 2026 Why would you do this? Life is hard enough without you making it harder. Give us a break!!

Michael Grais

Michael Iverson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michael Iverson Affiliation: Jun. 18, 2026 You decision to reduce reporting requirements is appalling. What has caused America to be successful is transparent reporting. A lack of transparency will become the undoing of our great nation. For shame.

Michael J — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael J Affiliation: Jun. 18, 2026 We live in the age of AI, monthly reporting would offer better transparency, and not cost much. If companies want taxbreaks

and legal protection it makes no sense to allow less trsnsperency.
No to bi-annual reporting.

Yahoo Mail: Search, Organize, Conquer

Michael Jacobs — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Jacobs Affiliation: Jun. 18, 2026 MICHAEL JACOBS, RETIRED,WHAT THE HELL ARE YOU THINKING WITH THIS ASSININE POPROSAL ??

Michael Kramer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Kramer Affiliation: Jun. 18, 2026 Regular reports allow you to make timely decisions and harder to hide bad news. Only bad actors would benifit from lax reporting. I'm a retiree and my pension is in the stock market. Regular reports will benefit consumer confidence.

Michael Krapacs — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michael Krapacs Affiliation: Jun. 18, 2026 Why does the trump administration keep thinking up ways to hamstring working people and reward billioniares who have more wealth that they could never use.

Michael Legler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Legler Affiliation: Jun. 18, 2026 Quarterly reporting is essential to keep individual investors informed, and reduce opportunities for insiders to exploit insider knowledge. Keep the quarterly reporting rule in place to maintain transparency and investor confidence.

Michael A. Legler, MBA, Retired

Michael Lumry — Jun 18, 2026
Subject: S7-2026-15 From: Michael Lumry Affiliation: Jun. 18, 2026 Leave it the way it is, quarterly

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Michael Lumry — Jun 18, 2026
Subject: S7-2026-15 From: Michael Lumry Affiliation: Jun. 18, 2026 Leave it the way it is, quarterly.

Michael Mariano — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Mariano Affiliation: Jun. 18, 2026 Changing the quarterly reporting rules is not good for anyone other than companies that have something to hide or have a problem with transparency. Corporations are already getting tax breaks and not paying their

fair share. Allowing them to reduce their reporting requirements will only cause problems in the SEC's ability to monitor corporate financials and catch potential fraud before it becomes too big. It will also take away the ability of investors to make logical and informed decisions in today's macro environment. Please do not change the requirements for quarterly corporate financials.

Thank you,
Michael M - Online Sales

Michael Minard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Minard Affiliation: Jun. 18, 2026 We need quarterly statements

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Michael Mojher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Mojher Affiliation: Jun. 18, 2026 As an investor, I require quarterly reports to make informed decisions about my assets. Do NOT change this frequency as it invites shady practices.

Sent from my iPhone

Michael Murphy — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Murphy Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This information helps crucial decision making possible and are important points for growth to be possible! 2nd It's a Legle right ✅

Michael Napoli — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michael Napoli Affiliation: Jun. 18, 2026 Quarterly reporting works! Don't mess with success!

Michael Nielsen — Jun 18, 2026
Subject: S7-2026-15 From: Michael Nielsen Affiliation: Jun. 18, 2026 Just as CEOs don't deserve to be executed as was that Life Insurance executive was in New York, they also don't deserve to be released from quarterly reporting.

Michael O'Donnell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael O'Donnell Affiliation: Jun. 18, 2026 My name is Michael O'Donnell and I live in Wilmington DE.

Regarding the proposal to shift reporting requirements from quarterly to semi-annually:
I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings.

Longer gaps create an unfair advantage for corporate insiders, 'optional' doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the potential cost to me.
Please stop trying to rig the rules in favor of the ultra-wealthy and to the disadvantage of the rest of the USA population!

Michael P — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael P Affiliation: Jun. 18, 2026 As a prior CMO for an industry leader, I know how drastically company performance can change in 6 months. Investors have the right to be informed every 3 months about company performance and management decisions. Going dark for 6 months is unacceptable.

Michael Polly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Polly Affiliation: Jun. 18, 2026 This is a ridiculous proposal. Investors should know about the company from Day One.

Sent from my iPad

Michael Redmond — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Redmond Affiliation: Jun. 18, 2026 This is pure;y a political decision and not an economic one. How do you hide bad numbers? Just don’t report them. Every aspect of our lives is being disrupted just to massage an old man’s ego. Put government has become a ****ing joke.

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michael ritzert — Jun 18, 2026
Subject: S7-2026-15 Comment From: michael ritzert Affiliation: Jun. 18, 2026 All reporting should be on a monthly basis, the American citizens have been financially raped by corporate and political corruption to the point of financial collapse of our nation

Michael J Ritzert

Michael Robinson — Jun 18, 2026
Subject: S7-2026-15 From: Michael Robinson Affiliation: Jun. 18, 2026 Michael Robinson, IT Service Desk, Portland, OR.

Keep the rules fair and the reporting honest and timely. Cutting the reporting and weakening the penalties invite mote fraud we have seen too much of this with tax payers bailing out rich corporations.

MICHAEL TONRY — Jun 18, 2026
Subject: S7-2026-15 Comment From: MICHAEL TONRY Affiliation: Jun. 18, 2026 Are quarterly statements too much work to do? It's not done by hand, but by computers.
Is it too expensive? That's called, "The price of doing business." We, The Shareholders pay for it and not management.
DO NOT CHANGE. KEEP IT QUARTERLY.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michael Tripka — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Tripka Affiliation: Jun. 18, 2026 Facilitating fraud!Don't do this!

Michael Tripka (retired)
Loretto. PA

Michael Whitney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Whitney Affiliation: Jun. 18, 2026 More transparency is better as a society, and we as investors use the information to gauge company health. Think of your own mission and whether it aligns.
I quote, from SEC.gov : “Companies offering securities for sale to the public must tell the truth about their business, the securities they are selling, and the investment risks.”
Does less transparency meet this mission?
Follow SEC’s mission to protect investors. Oppose reducing the frequency of issuance of company statements.

Michael Whitney
Monroe, WA

Sent from my iPhone

Michael Wohlgemuth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Wohlgemuth Affiliation: Jun. 18, 2026 They should change it to monthly reporting IMHO ... But they should stay quarterly, like every other business ...

The stock market is s poker game that is rigged anyway ... Changing the time period to 6 months would make it double it's corruption

No to changing

Michael Woody Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Michael Woody I think this is a totally wrong way to go. I count on quarterly earnings to manage my investments. By waiting for 6 month intervals too much could happen that will affect my investments. At least now I only have to suffer a bad report every 90 days and be able to make adjustments 4 time a year to head off bad performance. Even my doctor wants every 3 months to check on my health and bloodwork. He says 6 months is too long and too much could go wrong by waiting 6 months. Same thing for me and my investments- please do not change the reporting to twice a year.

Michael Yee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michael Yee Affiliation: Jun. 18, 2026 Michael Yee, physician, I would not be able to invest wisely for my 403b which is what I use for retirement. Shame on the SWC for trying to push this through, we need more transparency, not less!

Sent from my iPhone

Michael Yee — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michael Yee Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I would not be able to invest wisely for my 403b which is what I use for retirement. Shame on the SEC for trying to push this through, we need more transparency, not less!

Michaela Madsen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michaela Madsen Affiliation: Jun. 18, 2026 Michaela Madsen, retired, Virginia. As I understand it, Less transparency and less reporting by corporations translates into a worse deal for the consumer. Don’t stack the deck in favor of big business at the expense of the individual. The evidence from before quarterly reporting is not good. Please protect the consumer and our hard earned investments.

Sent from my iPhone

Michel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michel Affiliation: Jun. 18, 2026 Michel, Investor - please keep reporting quarterly. If this changes to only twice a year, I'm less likely to invest - a move that others will follow - something that hurts everyone.
Thank you.

Michel Everett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michel Everett Affiliation: Jun. 18, 2026 Michel Everett, Lost Creek Investments (since 1978).

I believe Quarterly reporting is essential to all investors, large or small, to be able to make reasonable decisions
as to the soundness and viability of the companies we consider investment worthy.
As an Investor, I am putting my hard earned capital into these companies. All relevant information about them and their future, positive or negative, is absolutely of paramount importance to me. Without that information or the lack of it for 6 months, would not allow me to make informed decisions about my investments.
I believe knowledge is power. Investing is taking a calculated risk in the future of established companies and especially in new companies going forward. Without access to the best, most current, reliable and up to date information about investing in any potential businesses
would not benefit me whatsoever.
Depriving me of any information by withholding it for 6 months at a time but available to others would be very
harmful to my decision making and the success of my investments.

Michele Barker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michele Barker Affiliation: Jun. 18, 2026 Michele Barker, retired educator, as a retiree & as a wife married to a CPA I understand how important quarterly reporting is to our overall economy. Quarterly reporting keeps businesses honest & keeps reporting to shareholders timely. This act only makes it easier for big business to hide losses.

Sent from my iPad

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michele bisbee — Jun 18, 2026
Subject: S7-2026-15 From: michele bisbee Affiliation: Jun. 18, 2026 Re: Quarterly Reporting With reporting information so easily available there is no reason to compromise any method or rulings that support honesty in workplaces!
Todays news shows the moral framework of yesterday is missing. Making a commitment with a handshake doesn't happen any more. Trust doesn't prevail. Keeping boundaries clear and consistent helps honest people stay honest, and supports good business practices. Stay the course.
Michele R Bisbee. Minnesota

Michele Slivken — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michele Slivken Affiliation: Jun. 18, 2026 Reporting must remain quarterly-anything less and investors cannot make good decisions.

Michele Slivken
Business owner/Investor

Sent from my iPhone

Michele von Stein — Jun 18, 2026
Subject: S7-2026-15 From: Michele von Stein Affiliation: Jun. 18, 2026 Protect consumers and continue to report quarterly.

Michele Wheeler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michele Wheeler Affiliation: Jun. 18, 2026 With all the corruption going on, quarterly reporting is essential to keep things honest.

Sent from my iPad

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michelle — Jun 18, 2026
Subject: Comment on S7-2026-15 From: michelle Affiliation: Jun. 18, 2026 Ladies and Gentlemen,

I strongly want quarterly reporting to continue because it provides the most transparent accounting AND accountability for all concerned; employees, principals, investors, creditors, clients.
As an investor, timely information has been and remains the essential crux of investing for my retirement and future. This is personal. This is about my security. I loathe that dismantling this financial guardrail is being contemplated.

Michelle Chambers, retired Private Jet Charter Manager
Investor
Chico, California

Michelle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Affiliation: Jun. 18, 2026 Extending the reporting only helps corporations hide their activities longer. Please don't allow this change.

Yahoo Mail: Search, Organize, Conquer

Michelle Atkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Atkins Affiliation: Jun. 18, 2026 More ways to rip off working people saving for retirement. I do t think so. Why go back to something that destroyed so Many lives? ENRON wiped out peoples entire
Life savings and they want to go back??? Not acceptable.

Sent from my iPhone

Michelle Avery — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Avery Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please don't make changes to the rules that will only help corporations but will harm people with retirement plans like me! We matter, too, right?

Michelle Barnhill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Barnhill Affiliation: Jun. 18, 2026 My name is Michelle Barnhill and as a consumer, I want to keep the reporting to Quarterly. To much can happen in Six months, leaving us Blindsided and unable to respond to issues with our portfolio. Please do not change it from the quarterly schedule!

Michelle Biddle — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Biddle Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is just another overreach from the government and big business they continue to get rich off of poor and middle class citizens and we are sick to death of it!!! If this kind of BS keeps happening I can guarantee that we will rise up and take you down!!! Stop stealing from us!! I've already lived through Bank of America stealing our inheritance by taking my granfathers investment out of gas and oil and invested it into Bank of America stock and when the banking crash happened they lost millions of our money and we got screwed while the government bailed them out they are thieves and should be prosecuted as such!!! DO NOT LET BIG BUSINESS STEAL FROM US AGAIN!!!!

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michelle blackwell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: michelle blackwell Affiliation: Jun. 18, 2026 Quarterly is very important to our retirement decisions. I'm not ok with changing it to make it easier on companies. Michelle, North Carolina, business Officer

Yahoo Mail: Search, Organize, Conquer

Michelle Brockman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Brockman Affiliation: Jun. 18, 2026 We should require daily reporting. All these elites are robbing us blind already and you're trying to make it easier for them? Please don't

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Michelle Chavis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Chavis Affiliation: Jun. 18, 2026 Hello, I am a therapist and I see the impact of stress and financial insecurity on people’s mental health daily at the hands of corporate greed. It makes no sense we aren’t going to be allowed transparency and honesty from companies regarding their earnings in order to ensure we are making decisions that serve our interest in a time of so much financial insecurity. You can’t fix the rules to benefit only corporations and business when they have a track history of fleecing and being deceptive to the public. You are going to decrease trust in a system already hanging on by a thread. Don’t change the rules.

Thank you,
Michelle Chavis

Michelle Cook — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Cook Affiliation: Jun. 18, 2026 Stop the real steal!!

Michelle Davis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Davis Affiliation: Jun. 18, 2026 Do not change reporting schedule!

Sent from my iPhone

Michelle Dyanne Josey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Dyanne Josey Affiliation: Jun. 18, 2026 Keep the reporting. Very important for citizens .

Ms. Michelle
Educator, Christians Craft Circle 707-712-1412 | michellet735@gmail.com
108 Elm St Crossett, Arkansas 71635

Create your own email signature

Michelle Good — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Good Affiliation: Jun. 18, 2026 In China they have severe penalties for corruption.
We can either keep the reporting, or switch to the Chinese model, your choice.

Michelle Kaiser — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Kaiser Affiliation: Jun. 18, 2026 My name is Michelle Kaiser and I am an accountant in Colorado. What this world needs is more transparency not less. It is critical that investors and even owners know exactly where their company stands on a regular basis. I am shocked you would even consider changing this rule. To suggest that less reporting is okay makes me wonder who benefits and what they are trying to hide. Please do not change the financial reporting requirement from quarterly. Thank you.

Sent from my iPhone

Michelle Kelly — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Kelly Affiliation: Jun. 18, 2026 Please maintain quarterly reporting- I can about the fundamentals, and semi-annual reporting does not give enough data.

Thank you, Michelle Kelly

Sent from my iPhone

Michelle L Frey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle L Frey Affiliation: Jun. 18, 2026 Please retain quarterly reporting! Semi-annual reporting has not been in the average investor's best interest in the past. My spouse and I are elderly, retired, and dependent on our savings' investments. For the SEC to make this inappropriate change would be personally damaging as well as a poorly-thought-out decision. Please let wiser thinking prevail.

Michelle Lonergan Frey
MLFrey@MSN.com

Michelle McGee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle McGee Affiliation: Jun. 18, 2026 It needs to continue. I work in finance and my company pays its employees annually as stockholders and shareholders from those earnings. We have a right to know how our investment is growing and make any changes accordingly to profit. If this fails the company fails on many levels. That's indirectly unfair practice. This could allow for other companies to buy out companies like mine without us having input and allowing monopolies which are illegal.

Sent from my iPhone

Michelle Meier — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Meier Affiliation: Jun. 18, 2026 Michelle Meier, COO Medical Facility. - This is not a good time to have less transparency. We can't trust large corporations and regulators now, don't try to hide further.

Michelle Meier, BSN, MSA, FACMPE
COO
KMC, PA
Topeka, KS
(785) 295-0956 Direct

Michelle Noble — Jun 18, 2026

Subject: S7-2026-15 Comment From: Michelle Noble Affiliation: Jun. 18, 2026 Please continue quarterly reporting!

Sincerely,

Mrs. Michelle Noble
647 Baldwin Ave
Sharon, PA 16146

Michelle Noble — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Noble Affiliation: Jun. 18, 2026 Please continue quarterly reporting!

Michelle Paulus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michelle Paulus Affiliation: Jun. 18, 2026 My name is Michelle Paulus. I am an almost retired counselor. This move to lower transparency disturbs me because it allows miscreants and blunders to hide. It is hard enough to trust in any system in this day and age, why would anyone want to make it harder unless they were wanting to do wrong?

Sent from my iPhone

Michelle Scherer — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Scherer Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
In an age where accountability and transparency are lacking, please do not eliminate quarterly reporting.

Michelle Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Smith Affiliation: Jun. 18, 2026 To whom it concerns at the SEC: my name is Michelle, Laborde, and I am a retired resident of Virginia. I would like to have an understanding of why the SEC is considering reducing reporting times. It is clear this has had a negative impact on the average Americans returns in the past. Please explain what advantages for the American taxpayer the SEC hopes to accomplish with this change in reporting. Given that all evidence points to negative outcomes for the average investor, such as me, I am 100% against such a change. As a retiree, I have spent a lifetime earning money to invest and fund my retirement. This change would negatively impact my lifelong effort and current financial situation.

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michelle Taranto — Jun 18, 2026
Subject: Comment on S7-2026-15 From: michelle Taranto Affiliation: Jun. 18, 2026 Our government needs more transparency, not less! Quarterly reporting needs to stay as is at the very least. If

nothing else we should be pushing for MORE reporting and transparency, not less! What has happened to a government for the people?????!!!!!

Michelle Theis-Black — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Theis-Black Affiliation: Jun. 18, 2026 KEEP THINGS THE WAY THEY ARE. Do not revert back to 1955 semi-annual reporting. This a terrible idea. Why can we not learn from our mistakes?? Why are we "rolling back" to antiquated ways of doing things?? This only empowers the 1% of this country and the rest of us work way too **** hard to keep a dollar. STOP MESSING THINGS UP. For the love of all that is good and mighty, just STOP.

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M: 614.354.6268

duofit.michelle@gmail.com

Michelle Trost — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Michelle Trost Affiliation: Jun. 18, 2026 As a investor, quarterly reports help in making decisions and being knowledgeable about Companies earnings. I think to insure investing it would be vital to maintain quarterly reports.

Sent from my iPhone

Michelle Wagner investor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Michelle Wagner I urge the Commission to reject proposals to move public companies from quarterly to semi-annual reporting. While intended to reduce short-termism, this change would likely harm market quality and investors: Wider information gaps favor insiders over retail investors. Institutional players with access to management, supply-chain data, or alternative data sources would gain a larger relative edge during the longer stretches between disclosures—precisely the asymmetry the Commission's disclosure regime exists to limit. Problems surface later and hit harder. Operational and financial issues would have twice as long to develop before being disclosed, leading to larger, more abrupt price corrections rather than the earlier, smaller adjustments that frequent reporting enables. Cost of capital would likely rise, especially for smaller issuers. Less frequent disclosure increases the uncertainty premium investors demand. Larger firms can offset this with analyst coverage and other information channels; smaller, newer companies cannot, making this change regressive for the issuers least able to absorb it. Liquidity could suffer. Reduced information flow tends to widen bid-ask spreads as market makers price in greater uncertainty, raising trading costs for all investors, including those in index funds. The evidence does not support the stated rationale. The UK and EU both relaxed quarterly reporting requirements in recent years, and the results did not show clear improvement in long-term corporate

focus. Short-termism is more plausibly driven by executive compensation structures and guidance practices than by reporting frequency itself. Quarterly reporting has real shortcomings, but reducing disclosure frequency addresses the wrong variable. I respectfully ask the Commission to maintain the current quarterly reporting requirement and pursue more targeted reforms if short-termism is the underlying concern. Respectfully submitted, Michelle Wagner

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Michiele Goebel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Michiele Goebel Affiliation: Jun. 18, 2026 Investors have a right to the quarterly oversight and information.please do not succumb to this pressure.The stakes are high.Michiele M.Goebel,investor via retirement funds.Thank you.

Sent from my iPhone

Micki Llewellyn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Micki Llewellyn Affiliation: Jun. 18, 2026 Transparency is essential.

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micky Hill — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: micky Hill Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Any change to obscure information is morally abhorent

Mignon Porter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mignon Porter Affiliation: Jun. 18, 2026 Nope it all needs to be transparent, stop trying to conceal shady deals. It there's no fraud, what's there to hide???

Seriously,

Mignon

Sent from my T-Mobile 5G Device
Get Outlook for Android

Miguel Lopez — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Miguel Lopez Affiliation: Jun. 18, 2026 Companies already report crap, if we don't hear from them quarterly, we won't be able to follow their actual worth

Sent from my iPhone

Mihaly Vizhanyo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mihaly Vizhanyo Affiliation: Jun. 18, 2026 I see no benefit of this 6 month rule, I only downsides for the general public.
Please keep the 3 month rule as is.

Mike — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 18, 2026 Transparency is key to a stable and dependable market. If you lose that dependable base you will lose consumer confidence and will throw the market into wide spins of volitity that will hurt institutions and individual investor alike. Keep the quarterly reporting requirement in place.

Mike Holmes
Private investor

Mike Alarid None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mike Alarid I am a retired federal employee and retiree investor who relies on my IRA and investment income to help support my retirement. As an individual investor, I do not have access to corporate management teams, institutional research departments, private analyst meetings, or alternative data sources. Quarterly financial reports are one of the most important tools available to help me evaluate the companies in which I invest. Reducing reporting requirements from quarterly to semiannual filings would decrease transparency and delay the flow of important information to ordinary investors. While large institutions may have other ways to monitor company performance, retail investors often rely heavily on SEC filings to make informed decisions about their retirement savings. I understand the concerns about short-term market pressures and reporting costs. However, I believe investor transparency and timely access to financial information should remain a priority. Quarterly reporting helps investors identify changes in a company's financial condition, assess risk, and make informed decisions based on current information. For these reasons, I respectfully urge the SEC to retain quarterly reporting requirements for public companies. Thank you for considering my comments.

MIKE AND DIANNE WEATHERINGTON — Jun 18, 2026
Subject: S7-2026-15 Comment From: MIKE AND DIANNE WEATHERINGTON Affiliation: Jun. 18, 2026 Keep quarterly or more frequent reporting, investors who are not insiders should be provided with information needed to protect their investments properly. Why would you even consider doing otherwise?

Sent from AT&T Yahoo Mail on Android

Mike Bowen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mike Bowen Affiliation: Jun. 18, 2026 Quarterly reporting of financial performance is the most sensible way to operate our markets for transparency. Please do not allow companies to bypass this important requirement.

Mike Bradley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Bradley Affiliation: Jun. 18, 2026 This is wrong, don't allow this to happen.

Mike

Mike Brick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Brick Affiliation: Jun. 18, 2026 Keep reporting the way it is.

Mike Carolus — Jun 18, 2026
Subject: S7-2026-15 From: Mike Carolus Affiliation: Jun. 18, 2026 Accountability is more important than ever if we are to have trust in American businesses. In these times of corruption and greed, the law is the guardian of our very lives and livelihood.

Mike Carolus
Cell phone: (402) 201-0256

Mike Cupal — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mike Cupal Affiliation: Jun. 18, 2026 Mike retired 🇺🇸 No reason to move backwards. Leave things as they are.

Sent from my iPhone

Mike Faass — Jun 18, 2026
Subject: S7-2026-15 From: Mike Faass Affiliation: Jun. 18, 2026 All the pain caused by these greedy and self/centered ass wipes need to serve out their full sentences.
Trump will have his days in courts and will ultimately meet with his like in prison

Sent from my iPhone

Mike Irvine — Jun 18, 2026
Subject: File No. S7-2026-15 From: Mike Irvine Keep the quarterly reporting. I'm retired and use this to help make financial decisions. I make changes in every quarter.

Mike Johnson — Jun 18, 2026
Subject: S7-2026-15 From: Mike Johnson Affiliation: Jun. 18, 2026 Keep corporate reporting quarterly. It is important for stockholders, employees and the financial industry to know what corporation finances are doing.
Mike Johnson
Reservations Agent
Kearny, AZ

Mike Johnson

Mike Kemper — Jun 18, 2026
Subject: S7-2026-15 From: Mike Kemper Affiliation: Jun. 18, 2026 I'm old and am no longer allowed to practice the way I made a living because of ageism, waste, and ingratitude, in the name of "efficiency" is rampant in this country. Devalued wastefully by cream skimmers passing for "leaders" in this miserly avarice soulless husk of a country bent on its own destruction. Corporate America has done nothing to deserve the greater trust of this peoples' government in this sham of a "rule change". It is deliberate obsfucation of what publicly held corporate management is doing to the value of companies we've been made dependent on by the aforementioned "leadership" inserted into the government of and by the people (ALL of them) in this withering society on it's journey to a ragtag collection of petty fiefdoms of the selfish class.

Passage of this rule will reconfirm my assessment of the Ponzi state of our country, and soon enough the world. Orwell and Pogo were correct.

Shame, shame, shame …

Mike Kostich — Jun 18, 2026

Subject: S7-2026-15 Comment From: Mike Kostich Affiliation: Jun. 18, 2026 This seems like a textbook opportunity to find out who's best interests our government serves, the public's, or corporate political donors'? KEEP IT Quarterly!

Mike Kostich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Kostich Affiliation: Jun. 18, 2026 This seems like a textbook opportunity to find out who's best interests our government serves, the public's, or corporate political donors' ?

Mike Maiden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Maiden Affiliation: Jun. 18, 2026 The more information that investors have, the better. Less frequent reporting is going backwards.

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mike masterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: mike masterson Affiliation: Jun. 18, 2026 I'm not a big investor but I deserve to know how I'm doing.

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Mike McCoy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike McCoy Affiliation: Jun. 18, 2026 It matters because we the people need to keep a leash on you crooked mother ****ers from committing fraud. Pretty ****ing simple.

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mike mckenna — Jun 18, 2026
Subject: S7-2026-15 From: mike mckenna Affiliation: Jun. 18, 2026 Profits are up. They can afford accountants. Keep investors in the loop. Can you name 10 congressman from 1929 that didn't prevent the crash??? I'll make sure everyone remembers yours.

Mike Meehan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Meehan Affiliation: Jun. 18, 2026 Quarterly is the proper time period . Don't change it !
Mike

Mike Moyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Moyer Affiliation: Jun. 18, 2026 This is not right. DO NOT LER THIS HAPPEN!

Sent via the Samsung Galaxy S26, an AT&T 5G smartphone
Get Outlook for Android

Mike Murrin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Murrin Affiliation: Jun. 18, 2026 Let’s keep the quarterly reporting for the sake of transparency.

Thanks,
Mike Murrin
VP Bus Dev
MP Combustion
513-356-8217

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mike nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: mike nelson Affiliation: Jun. 18, 2026 Keep it quaterly at a minimum. Would like it every other month and signed with stiffer penalties for corruption.

Yahoo Mail: Search, Organize, Conquer

Mike Oliver — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Oliver Affiliation: Jun. 18, 2026 One more nail in the coffin of the average American. Keep helping the billionaires get richer while you fleece working class America. I'm 62 and retiring with a net worth in the millions. I also have a 6 figure additional income. I originally planned on spending all my money in this country to support the economy and help some causes. Now I will not be spending a dime in this **** hole country. **** you America.

Mike Owens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Owens Affiliation: Jun. 18, 2026 This is a bad idea, and it will be the end of financial markets.

Sent from my iPhone

Mike Paxton — Jun 18, 2026
Subject: S7-2026-15 From: Mike Paxton Affiliation: Jun. 18, 2026 Keep the law as it is. American investors have come to use and appreciate the quarterly disclosure of information regarding

companies and the stock market.

Mike Shackelford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Shackelford Affiliation: Jun. 18, 2026 NO CHANGE TO QUARTERLY REPORTING!! This is MY Investment portfolio you intend to alter!!
Orie Shackelford, retired, Consolidation Coal Company, maintenance executive.

Sent from my iPhone

Mike Thompson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mike Thompson Affiliation: Jun. 18, 2026 For once, can our government do something that benefits average Americans? Just once? When it comes to investing, more information is always better!

Mike Vitale — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mike Vitale Affiliation: Jun. 18, 2026 Between computerized accounting and now AI, it is easier for companies to maintain quarterly reporting.

Nothing stops a company from keeping s long-term focus, they just have to be public about it.

Michael Vitale, retired IT/MGMT Consultant

Mike Walsh — Jun 18, 2026
Subject: S7-2026-15 From: Mike Walsh Affiliation: Jun. 18, 2026 Keep quarterly signed reporting

Michael J Walsh retired Geneva NY

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mikl21088 — Jun 18, 2026
Subject: S7-2026-15 From: mikl21088 Affiliation: Jun. 18, 2026 Quarterly reporting is wanted and needed

Sent from my Verizon, Samsung Galaxy smartphone

Millard Shires — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Millard Shires Affiliation: Jun. 18, 2026 Outrageous! I have been making noise since 1949, so I have seen some economic ramifications when investors are kept blind or ill-informed. As I finish out the last of my years I don't want to watch my investments shrink because historically and now even internationally that is what happens with semi-annual vs annual reporting. What you (we) have to ask is who benefits with less reporting? Corporate executives and Wall Street insiders benefit the most from less frequent SEC reporting, not the majority of shareholders. With all our computing power these days it is easier and faster to gather and distribute accurate information; the only reason to reduce reporting is to benefit a small and select group. Again, outrageous the SEC is even considering this; it speaks ill of who and what you are.

Mill Shires
Blaine, WA

Milton Seiler Jr. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Milton Seiler Jr. Affiliation: Jun. 18, 2026 I am an investor in stocks and bonds. As a retired physician I am dependent on knowing how my investments are doing to make necessary adjustments. This proposal to extend quarterly reporting on my investments to semiannual is unacceptable and should not be implemented . You would hogtie me and remove any agency I need to respond in an appropriate manner.

Milton Walsh SEILER, Jr., MD

Sent from my iPad

Mimi Pickering — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Mimi Pickering Affiliation: Jun. 18, 2026 Small time investors like me count on transparency so don’t reduce it if you want people to trust their savings to the stock market. Its your responsibility to protect people like me- Amelia Pickering, Whitesburg KY

Sent from my iPhone

Mindi Upchurch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mindi Upchurch Affiliation: Jun. 18, 2026 Decreasing information flow to all people is unethical.

Miriam Juarbes — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Miriam Juarbes Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: this less transparency means more fraud, the retails will be paying the price that will be rolled to customers and more: waiting 6 months for reports!

Missy Robinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Missy Robinson Affiliation: Jun. 18, 2026 Melissa Robinson, teacher & investor. Companies that have my money invested should be transparent with all reporting.

Missy Scott — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Missy Scott Affiliation: Jun. 18, 2026 Quarterly reporting means less transparency and lower returns. Why would we go back to something that wasn't working?

Melissa Scott

Misti DeBusk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Misti DeBusk Affiliation: Jun. 18, 2026 Utter insanity.

Sent from my iPhone

Misty Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Misty Smith Affiliation: Jun. 18, 2026 It leaves too much time between each report. We need more transparency with the companies who hold our retirement money and future in their hands. My name is Clyde Smith, and I am self employed and live in Arkansas. I need to see more frequent reports to make adjustments as my needs change.

Thank you-
Clyde Smith
870-942-6911

Mitzi Malet — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mitzi Malet Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is not being upfront with you clients. Quarterly keeps you honest. Don't change the process.

MJ H — Jun 18, 2026
Subject: Comment on S7-2026-15 From: MJ H Affiliation: Jun. 18, 2026 In this modern day and age, and with electronic communication, there is NO logical reason for us to return to the 1950's way of doing things. Doing so would only encourage the corrupt insider trading, and would rob the general public of the accountability and oversight that modern technology and regulations provide. No good could come from regressive policies.

Mk Trl — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mk Trl Affiliation: Jun. 18, 2026 The current Sarbanes-Oxley act is a major driver of price increases. It requires quarterly reporting. The law was passed in the late 90s with good intentions as a mechanism for deterring corporate fraud. It was necessary because of the collapse of Enron, which wiped out the retirement plans of thousands of Americans. Something was definitely needed, but the act went too far. One of the duties of a CEO is to increase shareholder value. Under the current system, CEOs are driven to show steady profits and steady increases in those profits. Initially, they could accomplish that by squeezing on suppliers in order to grow their own gross margin. Unfortunately, long ago the only mechanism available to them became price increases. I've sat in many board meetings and listened to the CEO demand that Marketing increase gross margin during the upcoming quarter in order to boost profitability. Something desperately needs to change.
Mike T.
VP, HR

Get Outlook for iOS

MLady — Jun 18, 2026
Subject: S7-2026-15 Comment From: MLady Affiliation: Jun. 18, 2026 We all need to know what's happening at the same time as everyone else! Keep it fair. If it's not broke, don't fix it!

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mlc.enterprises — Jun 18, 2026
Subject: S7-2026-15 From: mlc.enterprises Affiliation: Jun. 18, 2026 I am retiring next week. I want quarterly reporting so I can better track my investments' performance and properly gauge their near future movement to keep myself solvent in retirement.

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mmitsos — Jun 18, 2026
Subject: S7-2026-15 Comment From: mmitsos Affiliation: Jun. 18, 2026 Companies MUST KEEP THEIR QUARTERLY REPORTS!!!! WHEN THE HELL ARE THE ****ING RETHUGLICANS AND THIS ****ING FASCIST, PLUTOCRATIC REGIME GOING TO GET THE **** OUT OF OFFICE!!!!

Sent from my Galaxy

Mo Neal — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mo Neal Affiliation: Jun. 18, 2026 Keep the SEC fillings to current quarterly reports. Less reporting only benefits the corporations.

Get Outlook for iOS

Mohit Chadha — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mohit Chadha Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This rule would do away with the transparency that keeps the playing field level for retail investors

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Mollie Sober — Jun 18, 2026
Subject: S7-2026-15 From: Mollie Sober Affiliation: Jun. 18, 2026 Please STOP caving to BIG MONEY. Your ordinary every day citizen constituent outnumbers the greed mongers, so represent us not them. Some of us ARE WATCHING YOU. DO NOT APPROVE THIS CHANGE BACK. Maybe you don't remember the numbers of people who were basically wiped out by ENRON. WE DO. I watched a lot of people work for another 20 years at poopie jobs, while trying to keep what they were worked for 30+ years to build. Theres a song
about how we will rise up and also believe the younger generation is really paying attention too, so look out, if you keep ignoring the plebes. Marie Sober former SPED teacher. South Central Ks.

Being kind doesn't cost you anything, lack of kindness costs everyone.
Mollie

Molly Huddleston — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Molly Huddleston Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission
DO NOT ALLOW PUBLIC COMPANIES TO HIDE VITAL INFORMATION!!!:

Molly Truesdale — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Molly Truesdale Affiliation: Jun. 18, 2026 Keep it at quarterly reporting. It is better for everyone. M Truesdale

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Molly Wassermann — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Molly Wassermann Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: ending the transparency of SEC reporting is a grave mistake that will shake the foundations of everyone's financial life. Don't do it. Please do not do this.

Molly Watson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Molly Watson As an individual investor, quarterly reporting protects me from volatility and uncertainty. If reporting is cut in half I only have half the information available to me to help me make decisions that affect my current and future financial health. Research has shown that reducing the reporting / increasing the period between required reports does not affect companies' decision making so this reduction in information wouldn't even have the desired affect. And it would hurt rather than help smaller companies because while it may reduce their reporting requirements it would make me as an investor much likely to invest in those companies because I have even less of a view into what a smaller company is doing if I there is less frequent reporting. I'd be more inclined to keep my investments with larger companies for which I can more easily get insight into.

Momjami — Jun 18, 2026
Subject: S7-2026-15 Comment From: Momjami Affiliation: Jun. 18, 2026 The power of the rich is already out of control. Our laws work for them, not the people. Taking away regulations to help them is just more corruption.

Mona de Los Santos — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mona de Los Santos Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please protect us. It's a gamble. The house always wins. So let's make it harder. That's why Casinos are getting less and less popular. I won't play by these rules.

Mona Goodpasture — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mona Goodpasture Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please consider the effects this will have on the general investors. Without current information, we will be unable to make informed decisions on our investments. This is the last source of income for those of us who are retired and we depend on fair and accurate information to make the best decisions possible for growth and security. This also opens the door to much more deception and fraud from corporations and people who do have access to more current information.
Thank you

Mona Smith — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Mona Smith Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: this is the way it used to be. Too easy to hide bad actions and bad actors.

Monica Evans — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Monica Evans Affiliation: Jun. 18, 2026 This is such a bad idea. It is more important than ever to have up to date, timely financial information from the companies we invest with. And with the advent of AI, it won't even be that complicated or difficult for most companies to keep doing this. I invest regularly and need current information. I also don't want to find out 6 months down the road that a company is giving a poor forecast. I rely on my investments to maintain my standard of living and couldn't live on Social Security alone. This is a bad idea and not necessary.
Monica Evans, Eureka, Ca, Retired

Monica Garcia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Monica Garcia Affiliation: Jun. 18, 2026 To the SEC:

Especially at this time, the majority should retain what basic margin of protections that we have. Evidence shows that reporting less inflicts greater losses. This is of significant, sobering consequence.

Monica U Garcia
Austin, Texas

homewithmonica@gmail.com

Not written with AI.

Monica Keith-Luzzi — Jun 18, 2026
Subject: S7-2026-15 From: Monica Keith-Luzzi Affiliation: Jun. 18, 2026 You must hold people accountable. Especially those that are responsible for "we the people's" money and futures. To do less is just another example of how the government is moving away from supporting the people they serve and instead supporting the people who line their pockets and leaves us and our futures oh so vulnerable with no accountability for it. Please protect the people you serve as you should. Otherwise you are just as corrupt and criminal as they are.

Sent from my iPhone

Mose Berymon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mose Berymon Affiliation: Jun. 18, 2026 Mose Berymon, Data Scientist

I am strongly against reducing reporting frequency and thus leaving us with half as many data

points. This provide incentive for fraud and market manipulation while reducing protections for investors.

MrsBell — Jun 18, 2026
Subject: S7-2026-15 Comment From: MrsBell Affiliation: Jun. 18, 2026 Paula Bell, retired BSN of 40 years. My husband and I depend on the quarterly reports so we can make decisions on investing our retirement income. Without this information it makes it extremely hard to retain our hard earned and saved monies to live. We want to remain independent and comfortable in our own home. Please retain the quarterly reports. I see no reason to change something that is not broken. What do these companies need to hide?

Regards,

Paula Bell
Springfield, Nebraska

Mundee CHILDERS — Jun 18, 2026
Subject: S7-2026-15 Comment From: Mundee CHILDERS Affiliation: Jun. 18, 2026 NO - MAINTAIN ACCOUNTABILITY!!!

Myra Burrus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Myra Burrus Affiliation: Jun. 18, 2026 Stop taking advantage of the American public!

Sent from my iPhone

Myron Hillestad — Jun 18, 2026
Subject: S7-2026-15 From: Myron Hillestad Affiliation: Jun. 18, 2026 Keep them honest

Sent from my iPhone

Mysti Fied — Jun 18, 2026
Subject: S7-2026-15 From: Mysti Fied Affiliation: Jun. 18, 2026 There is no good reason to change the quarterly reporting rule that is in place today, and changing it will do nothing positive for stockholders. It works as is, so keep it as is. Thank you,.

Lori Tallent

N Milligan — Jun 18, 2026
Subject: S7-2026-15 Comment From: N Milligan Affiliation: Jun. 18, 2026 ND Milligan, Social Worker:

Building my portfolio and self managing has helped to make decisions that are in my best interest. Having access to the information quarterly has kept me aware of what needs to happen to make good fiscal decisions. Any change to the quarterly reporting doesn't allow me to make adjustments in a timely fashion or receive the propectus. Hence making such changes to the quarterly reporting will undermine my future earnings.

ND Milligan, Social Worker

N. Bruce Nelson — Jun 18, 2026
Subject: S7-2026-15 From: N. Bruce Nelson Affiliation: Jun. 18, 2026 Please have more faith in our country than that! Keep full reporting and act quickly on the findings.

N. Bruce Nelson
510 734 0708
Lamoni, Iowa
Aptera Ambassador
https://www.aptera.us/

Naida Hedgepeth — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Naida Hedgepeth Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please reconsider this proposed change in SEC oversight. It is reckless and dangerous for the average investor

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Nan Credle — Jun 18, 2026
Subject: S7-2026-15 From: Nan Credle Affiliation: Jun. 18, 2026 My name is NancyLee Credle. I am a retired school teacher, church administrator, and public speaker. I live with my husband in Texas, a state whose business base is rapidly growing. As a law abiding, tax paying, informed voter with a large circle of influence, I think it beyond unwise to change the current quarterly reporting laws. To do this will further the popular conception that our federal government is corrupt, and rightly so!

Nan Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nan Jones Affiliation: Jun. 18, 2026 Please keep the quarterly reporting. History says it is needed.

Yahoo Mail: Search, Organize, Conquer

Nan Severns — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nan Severns Affiliation: Jun. 18, 2026 I am an investor and a voter. My name is Nancy Severns and I want quarterly reporting to be able to review my accounts properly and make up to date decisions.

Sent from my iPhone

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nancy — Jun 18, 2026
Subject: S7-2026-15 Comment From: nancy Affiliation: Jun. 18, 2026 This hides important information n this hurts the American people

Yahoo Mail: Search, Organize, Conquer

Nancy Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Anderson Affiliation: Jun. 18, 2026 We need quarterly reports for transparency. The stock market, our main source of income in our retirement, will be a riskier investment for my husband and I without quarterly reports. Please keep this requirement quarterly. Thank you.

Sent from my iPhone

Nancy Boddy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Boddy Affiliation: Jun. 18, 2026 Keep the quarterly reports. We need to see what's happening in time to make meaningful changes to our investments before we are too far into the losses, should that happen. Kind regards

Nancy Boddy
Seattle, Washington

Nancy Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Butler Affiliation: Jun. 18, 2026 As retirees, quarterly reporting is essential for managing our retirement portfolio. We need current information to insure we can make wise decisions.
Thank you,
Nancy Butler

Athens, GA

Sent from my iPad

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nancy cain — Jun 18, 2026
Subject: S7-2026-15 From: nancy cain Affiliation: Jun. 18, 2026 It doesn't cost them anything to sign. Keep the law as it is. We have to hold their feet to the fire to keep them from stealing from us again. The greed in our country is a sickness.

Get Outlook for iOS

Nancy Caton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Caton Affiliation: Jun. 18, 2026 Why are we making public corporations less transparent? Our retirement money is in the stock market. As a long time international markets professional, my guess is this will lead to more market volatility, because, absent real info, rumors will run amok. Stock market volatility does no one any favors, including CEO's.

Nancy Caton
Citibank, First Chicago, Bank of America

Sent from my iPad

Nancy Cauthen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Cauthen Affiliation: Jun. 18, 2026 Keep it Quarterly!!!

Nancy Clarke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Clarke Affiliation: Jun. 18, 2026 Report quarterly!!! Real people need details to make real decisions. Insiders need to be public. Nancy- retired person trying to live in this world on limited income.

Nancy Elaine Fauser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Elaine Fauser Affiliation: Jun. 18, 2026 More transparency for us non-millionaires and billionaires who CAN'T afford to lose our small retirement funds, NOT less. The current drop in Microsoft, due to its jumping on the AI speeding train, is a perfect example of why we need to know what the company is up to in REALER time.

Yahoo Mail: Search, Organize, Conquer

Nancy Frankel — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Frankel Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am able to make informed decisions about my personal finances due to quarterly disclosures. Please do not take this valuable information away from me and other investors. Less transparency means greater fraud.

Nancy Gee — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Gee Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency is needed as I rely on quarterly reports to make decisions about my investments and retirement savings. It is essential that the public has the means and resources to provide for their financial well-being.

Nancy Griffin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Griffin Affiliation: Jun. 18, 2026 Keep it Quarterly!!!

Sent from my iPhone

Nancy H Hartman retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: Nancy H Hartman With SEC reporting only twice per year, investment companies would have a much larger window to engage in illegal practices, put corporate or company profits ahead of shareholder or investor interests, and any compliance activities would be cut to a minimum. With the current cuts to the SEC, government oversight is already reduced. Investors would be at the losing end with less oversight.

Nancy Harmon — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nancy Harmon Affiliation: Jun. 18, 2026 History is clear, less reporting greater losses. Americans in the market and retired are dependent on knowing how best to invest. The young need the same to best grow their portfolio and save for their retirement. Quarterly reporting is key to success.

Nancy Hazle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Hazle Affiliation: Jun. 18, 2026 Nancy Hazle, retired. Quarterly reporting is essential to evaluating the most current status. There is no logical reason to stop quarterly reporting unless you are attempting to hide something.

Sent from my iPhone

Nancy Hollis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Hollis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
please understand that by changing this policy, my family and I will have our ability to make important investment decisions that affect our children's futures.
You are well aware of how important timing is when it comes to changing an investment portfolio.
Changing the current policy will blindfold us!
Please remember why your commission was formed and do what is in the best interest of the American public.
Thank you

Nancy Hosta — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Hosta Affiliation: Jun. 18, 2026 Americans deserve transparency in real time. Quarterly reporting must stay. Stop working against US citizens

Respectfully NH

Sent from my iPhone

Nancy Iannelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Iannelli Affiliation: Jun. 18, 2026 As a former advisor this is the most irresponsible stupidity I've heard of. Companies need to report quarterly!!!! As it is, it's already tardy data, don't screw it up more with this lunacy!!

Sent from my iPhone

Nancy Ingram — Jun 18, 2026
Subject: S7-2026-15 From: Nancy Ingram Affiliation: Jun. 18, 2026 Keep the quarterly reporting. It matters as an investor whose children are investing. Transparency matters. Nancy Ingram Johnson Co. Kansas

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NANCY JOHNSON — Jun 18, 2026
Subject: S7-2026-15 Comment From: NANCY JOHNSON Affiliation: Jun. 18, 2026 It is important to have confidence in our financial system and continue quarterly reporting. It helps me make informed and proper decisions.
Nancy Johnson. Owner, Studio Collections

Nancy Kraemer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Kraemer Affiliation: Jun. 18, 2026 Keep filings quarterly! Keep reporting honest, or at least less fraudulently directed. Quarterly details, which tally daily/weekly/monthly data add up to major impact on our (my/your) investments / future. That is true for both each person's participation as well as companies, corporations and political entities.

Keeping filings quarterly enables investors to decide which company is WORTH investing in and which IS NOT, in addition to having a better understanding and flexibility on one's individual investment portfolio.
Nancy Kraemer
Sr Inventory Control Analyst - Retired - Federated Dept Stores - Macy's/Burdines

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NANCY LEMMON — Jun 18, 2026
Subject: S7-2026-15 Comment From: NANCY LEMMON Affiliation: Jun. 18, 2026 To restrict the public's access to this information to only twice a year would be a MONUMENTAL disservice. Insider trading, already a problem, would run rampant with three extra months of lead time to cover their tracks, cash out, etc. There is never, ever, EVER a good reason for LESS transparency, FEWER reporting requirements, or LESS access to pertinent information about a publicly-traded firm.

KEEP THE QUARTERLY REPORTING!!

Nancy Lemmon

Sent from my iPhone

Nancy Louia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Louia Affiliation: Jun. 18, 2026 As a retired educator, I have been fortunate to be able to use investing to secure my future years. After living through the fiasco of 2008, I was happy to know that additional safeguards were put in place to help guard against such devastating consequences. Now businesses are asking for less oversight which will only lead to harm for " the little guy" while keeping businesses less accountable. I demand this ridiculous action be stopped before our economy suffers again. Nancy Louia, Maryland

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Nancy Nethery — Jun 18, 2026
Subject: File No. S7-2026-15 From: Nancy Nethery This creates a huge disadvantage for individual investors. It's unfair, un-American and exactly the wrong thing to do in a country with gaping income inequality. I oppose it and you should too

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Nancy Poyser — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nancy Poyser Affiliation: Jun. 18, 2026 Nancy Poyser RN Churubusco IN. Why are you trying to hurt Americans? Everything this administration does ****s on the middle class and the poor! GFY FDT

Sent from my iPhone

Nancy Rhinesmith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Rhinesmith Affiliation: Jun. 18, 2026 Disclose Quarterly

!! .More transparency in needed not less ! Consumers, investors need to be protected.

Nancy Rhinesmith — Jun 18, 2026
Subject: S7-2026-15 From: Nancy Rhinesmith Affiliation: Jun. 18, 2026 Quarterly reporting Must Continue ! MORE Transparency, not less !!! Protect consumers and investors !

Nancy Roff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Roff Affiliation: Jun. 18, 2026 This is just wrong, and will leave small, non-corporate investors holding the bag and losing their investments.
Nancy M. Roff, retired programmer, non-corporate investor.

Sent from my iPad

Nancy Roth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Roth Affiliation: Jun. 18, 2026 Keep dealings public! No delayed reporting.

Nancy Roth

Nancy Schmidt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Schmidt Affiliation: Jun. 18, 2026 6 months is too long to hide bad reports from investors. Quarterly is at least better, although, not idea. Keep quarterly reports.

Nancy Scola — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Scola Affiliation: Jun. 18, 2026 If a small service business needs to report quarterly earnings, so should the Bigger Businesses. Fair is Fair.

Nancy Stetten — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Stetten Affiliation: Jun. 18, 2026 It is absolutely crucial that investors get frequent reports in order to be able to understand what is happening to our investments. In a time dominated with un precedented corruption, we cannot allow corporate executives to conceal what they are doing from the public.

Nancy Stetten
nstetten@me.com
4306 Nebraska Ave
Nashville, TN 37209
615-298-9209 h
615-705-8457 c

Nancy Stetten — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Stetten Affiliation: Jun. 18, 2026 It is absolutely crucial that investors get frequent reports in order to be able to understand what is happening to our investments. In a time dominated with un precedented corruption, we cannot allow corporate executives to conceal what they are doing from the public.

Nancy Tabb — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Tabb Affiliation: Jun. 18, 2026 Keep the business people as honest as possible. You do this and we the people will suffer.

Sent from my iPhone

Nancy Takarsh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Takarsh Affiliation: Jun. 18, 2026 Quarterly reporting needs to continue. It can't be that difficult for companies considering the technology available in today's world. I need this information to keep a handle on my investments. It is important information for me.
Nancy Takarsh

Sent from my iPhone

Nancy Thorson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Thorson Affiliation: Jun. 18, 2026 It is wrong to hide stock performance for the very people who have invested their hard earned money into those stocks. Transparency and honesty is important if corporations want people to continue to invest in them. -Nancy Thorson, School Bus Driver.

Yahoo Mail: Search, Organize, Conquer

Nancy Walter — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Walter Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not change reporting to semi annual basis!!

Nancy Woessner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Woessner Affiliation: Jun. 18, 2026 My name is Nancy Woessner. Email nancywoessner@yahoo.com. keep quarterly statements for taxes. It is a must to keep everybody honest and on their toes.

Yahoo Mail: Search, Organize, Conquer

Nancy Wright — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nancy Wright Affiliation: Jun. 18, 2026 Do not change the quarterly reporting. Investors have the right to know how THEIR money is being used.

Sent from my iPad

Nancy Yera — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Yera Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Public companies make a conscious choice to go public and folks who buy in are paying into said companies. Hiding information from investors should be illegal!

Nanette Boyle — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nanette Boyle Affiliation: Jun. 18, 2026 I say no to this. We need more transparency, not less..

Sent from my iPhone

Naomi Kaufman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Naomi Kaufman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
People need information before investing. What would this do except hide information from investors on their potential or existing investments. Help people learn more. It would help to cut down on jargon, make reports more accessible to lay investors, etc. Don't make things harder and more obtuse. Who are you helping by doing that?
Thank you for reading.

NAT DUPONT-HIRST — Jun 18, 2026
Subject: S7-2026-15 Comment From: NAT DUPONT-HIRST Affiliation: Jun. 18, 2026 Only crooked or fraudsters would want to change what is only right. I definitely agree keeping it quarterly.

Sent from my iPhone

Natalia Mandzy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Natalia Mandzy Affiliation: Jun. 18, 2026 Please keep the reports quarterly!!!

Sincerely,

Natalia Mandzy

Natalie Burg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Natalie Burg Affiliation: Jun. 18, 2026 This proposal is unnecessary and dangerous.

In the age of data, reporting should me more frequent, not less!

Natalie Burg

Natalie Jolly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Natalie Jolly Affiliation: Jun. 18, 2026 Keep the reporting quarterly. I'm a disabled veteran who relies on my investment security for retirement. As a military member, I was responsible for timely mission reporting to support national security. Don't require less of our critical business infrastructure. Thank you.
Natalie Jolly, Col (ret) USAF

Get Outlook for iOS

Natalie Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Natalie Smith Affiliation: Jun. 18, 2026 Good morning,

At minimum, keep quarterly reports a requirement. Any person with a financial interest, stake or investment has the right to know the financial details & health of that company. Without transparency, corruption will flourish & the people invested will be harmed, some may never recover. Financial transparency is the moral & ethical thing to do & certainly should be the legal standard.

Thank you for your time @ attention for this important issue.

Natalie Smith

Sent from my iPhone

Natasha O'Neill — Jun 18, 2026
Subject: S7-2026-15 From: Natasha O'Neill Affiliation: Jun. 18, 2026 We want transparency.

Nate Burgett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nate Burgett Affiliation: Jun. 18, 2026 Quarterly reporting should be the standard maximum reporting period frequency with the preferred being monthly! Current information is crucial to a free market, and in holding companies and their leaderships accountable for poor decisions.

Nathalie Wells — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nathalie Wells Affiliation: Jun. 18, 2026 Keep quarterly...it's called responsible oversight....that's your job!!

Nathan Brunswick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nathan Brunswick Affiliation: Jun. 18, 2026 I think this should continue to happen. Quarterly reporting should be mandatory, unless you have something to hide

Nathan Brunswick
Markdown coordinator
Sent from my T-Mobile 5G Device
Get Outlook for Android

Nathan Cole — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nathan Cole Affiliation: Jun. 18, 2026 The evidence is clear. Quarterly reports maintains transparency and accountability to investors. Especially for investors who are entering retirement years.
Nathan Cole, Associate Professor, Utah.

Sent from my iPhone

Nathan G — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nathan G Affiliation: Jun. 18, 2026 If this resolution passes, the gap between ultra-wealthy insiders and normal working class people will be irreparably widened. Americans will suffer
so that the rich can continue to hoard wealth and push working people further and further into poverty. Companies should not be able to conceal vital information about their earnings and performance from the general public, particularly when Americans' collective
retirement and investments are directly tied to the broader market.

Stop this insanity. Do not give companies free reign to conceal information and mislead the public. Maintain the current requirement for Quarterly reporting that has existed for years.

Nathaniel Beach-Hart — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nathaniel Beach-Hart Affiliation: Jun. 18, 2026 Please do not end quarterly reporting.

I'm a small scale investor, the kind the market needs more of. Changing reporting only hurts people like me and risks the entire market.

The benefits of ending quarterly reporting are few. The risks to small scale investors and incentives to bad actors are massive. This is a bad idea, and if we end quarterly reporting we will absolutely be reminded of why we started it. Very quickly, and very expensively.

Please do not remove this important economic safety future ESPECIALLY when the market is so untethered from fundamentals.

-Nathaniel Beach-Hart

NCFM80 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: NCFM80 Affiliation: Jun. 18, 2026 Do not take the law backwards.

Retirees can't take the losses!
Thank you.

D.D.

“And, in the end
The love you take
is equal to the love you make.”
– Paul McCartney

"Everything government touches turns to crap."
– Ringo Starr

"Time you enjoy wasting, was not wasted."
– John Lennon

“Try to realize it’s all within yourself no one else can make you change, and to see you’re only very small and life flows on within you and without you.”
– George Harrison

NCFM80 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: NCFM80 Affiliation: Jun. 18, 2026 Do not take the law back. Retirees can't take the losses!
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– John Lennon

“Try to realize it’s all within yourself no one else can make you change, and to see you’re only very small and life flows on within you and without you.”
– George Harrison

NE — Jun 18, 2026
Subject: File No. S7-2026-15 From: NE Good Morning, Please keep financial reporting quarterly. Keeping to quarterly reporting will help maintain integrity, accuracy, and accountability. People and businesses can make best educated decisions with more information. Thank you.

Neil Patel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Neil Patel Affiliation: Jun. 18, 2026 Hello, I am a Software Engineer at UnitedHealthCare. Our profits should be visible quarterly for all.

NEIL SHEROUSE — Jun 18, 2026
Subject: S7-2026-15 Comment From: NEIL SHEROUSE Affiliation: Jun. 18, 2026 As an investor, I demand the SEC retain the decades-long requirement for companies to report their earnings and other information on a quarterly basis. There is no advantage—and plenty of risk—to investors to permit a 6-month reporting interval. Your agency’s mission is to regulate the investment landscape for the benefit of citizen investors, not create a broad avenue for corporate obfuscation and fraud.

Sent from Neil Sherouse's iPhone

Neosmite — Jun 18, 2026
Subject: S7-2026-15 Comment From: Neosmite Affiliation: Jun. 18, 2026 Stop trying to screw the common man. Keep the reporting quarterly.

Sent from my iPhone

Nerissa Rivera — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nerissa Rivera Affiliation: Jun. 18, 2026 Please keep the quarterly reporting requirement. Small investors are important to the market and help keep companies accountable.
Nerissa Rivera
Financial Analyst - retired

Yahoo Mail: Search, Organize, Conquer

Nezeree Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nezeree Moore Affiliation: Jun. 18, 2026 This does not need to change. Not only do they need this monitoring every three
months, they need to be fully taxed on every penny their earn. Just like the everyday person.

Nezeree Moore

Nichelle Vanzandt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nichelle Vanzandt Affiliation: Jun. 18, 2026 Nichelle
petcare specialist

The rich have been robbing the people more than enough! There are too many corrupt company owners who hide plenty as is with the quarterly reporting. To take that away the corruption with go beyond sky high and that is not what the American people need!

Nicholas Bernard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nicholas Bernard Affiliation: Jun. 18, 2026 Quit trying to ****ing rob us.

Nicholas Cody Bernard

Nicholas Daniel Hartlep — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nicholas Daniel Hartlep Affiliation: Jun. 18, 2026 Dear Securities and Exchange Commission:

I respectfully oppose the proposed rule that would permit public companies to replace quarterly Form 10-Q reporting with semiannual reporting on a new Form 10-S.

Quarterly reporting is not merely a compliance ritual. It is part of the trust infrastructure of U.S. public markets. Ordinary investors, retirement savers, educators, workers, and families rely on regular, standardized disclosures to understand the companies in which they invest. Moving from quarterly to semiannual reporting would create longer periods of silence between required disclosures, increasing information asymmetry between everyday investors and sophisticated market actors with access to analysts, alternative data, private meetings, and institutional research.

The proposal may be framed as “flexibility,” but flexibility for issuers can become opacity for investors. The companies most eager to reduce reporting frequency may be the very companies where investors most need timely visibility into performance, cash flow, liquidity, risks, debt, and management decisions. Public markets depend on public information. When information becomes less frequent, confidence can erode.

I also worry that optional semiannual reporting would create a fragmented disclosure system. If some companies report quarterly and others semiannually, investors will have a harder time comparing peer companies, monitoring trends, and making informed decisions. The Commission itself asks whether semiannual reporting would affect comparability over time and across companies. That concern should be central, not secondary.

I support reducing unnecessary burdens on public companies. But the better solution is not to weaken the cadence of investor protection. If quarterly reports are too burdensome, the SEC should consider targeted simplification of Form 10-Q, reduced duplicative disclosures, or scaled accommodations for smaller and emerging companies. The Commission could also study whether quarterly earnings guidance—not quarterly reporting itself—is what creates short-term pressure.

At minimum, if the SEC proceeds, it should not adopt this proposal broadly. It should first conduct a limited pilot program, require clear advance notice to investors, require shareholder approval before a company may switch to semiannual reporting, preserve quarterly disclosure of core financial metrics, and include a sunset provision requiring empirical review before expansion.

The public company bargain is simple: companies receive access to public capital, and investors receive timely, reliable, comparable information. Reducing required reporting from quarterly to semiannual would weaken that bargain.

I urge the Commission to preserve mandatory quarterly reporting for public companies.

Respectfully submitted,

Dr. Nicholas D. Hartlep
Lexington, KY
Individual investor / retirement saver / member of the public

Nicholas D. Hartlep, PhD
Robert Charles Billings Chair in Education

Berea College
(he, him, his)
www.nicholashartlep.com
www.youtube.com/@cuttingedgeu
www.youtube.com/@nicholashartlep

Forgive any typos, message was sent from my iPhone

NOTE: This is sent with the understanding that we are all navigating different commitments and responsibilities and working on different time schedules. If receiving this email during your “off-hours,” please only attend to it when you are able.

Nicholas Williams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nicholas Williams Affiliation: Jun. 18, 2026 This is absolutely absurd, and if you cannot recognize this is against the American economy and its consumer, I’m afraid you all are out of touch. Many of you do not know what it is like to be living as the middle class consumer currently. We are being raped and pillaged and our spending power is disappearing in real time! TAX THE RICH!!!! Look at all the money they have stockpiled!!!! Making such changes that help only big business and shuts out the smaller businesses is just as bad as committing a crime! Many of us including your mothers and fathers and grandparents and their parents worked tirelessly around the clock for their savings and for you all to even consider this knowing many could lose a good chunk of that is again, criminal. You wouldn’t want your mother or father or grandparents that you all adore so much, to have their lives upended even more than what this current administration is doing! Listen to the people! Stop meddling with their incomes to satisfy big business that is not even loyal to you all if a big scandal breaks out anyway! LEAVE OUR MONEY AND SMALL BUSINESSES ALONE!!!!!!

Nick, Shift Lead, Houston TX.

Sent from my iPhone

Nick Reeve — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nick Reeve Affiliation: Jun. 18, 2026 Quarterly reporting must stay! Please keep corporations accountable on a regular basis - more time between reports means keeping investors in the dark longer. We deserve to know what's being done with the money we put in!

Nicolas Delongis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nicolas Delongis Affiliation: Jun. 18, 2026 N.R. Delongis (retired). Keep the quarterly reports. Don’t hide them.

Sent from my iPhone

Nicolas Khoury — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nicolas Khoury Affiliation: Jun. 18, 2026 Seems like fairness is only for hedge funds and big companies and billionaires. Nothing for small investors.

Nicolas

Nicole — Jun 18, 2026
Subject: File No. S7-2026-15 From: Nicole As a physical therapist, I spend my days helping people get back to enjoying their lives but I have been working very hard to save so I can retire and enjoy mine as well. Quarterly reporting allows for more transparency and accountability for these companies to allow me to make the right decision for my investments. Why change something that is functioning effectively as is?

Nicole Haddad — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Haddad Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Why would you do this? You know exactly what it means for the American public yet in Trumpian fashion you're seeking to destroy yet another good thing we have. For Christ sake do ONE thing for the American people - put them ahead for once! This is infuriating!

Nicole Naditz — Jun 18, 2026
Subject: File No. S7-2026-15 From: Nicole Naditz This will be devastating to those on pensions, including the government's own employees, because their fund managers won't be able to respond quickly. These employees and others depend on sound investments driven by accurate data, which is virtually impossible with such infrequent reporting. For the record, those proposing this have yet to indicate any benefits for the investor. Not one. That tells you all you need to know about how this idea is intended to enrich the already wealthy and keep everybody else struggling and guessing

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Nicole Rittenhouse — Jun 18, 2026
Subject: S7-2026-15 From: Nicole Rittenhouse Affiliation: Jun. 18, 2026 Good morning,

My name is Nicole and I'm an average American working full time in a big city tucked inside a nice midwestern state. We have four beautiful seasons and lot to be thankful for.

It is concerning that the SEC would want to make changes to a policy that was put in place to protect the American people. Does the SEC no longer value the American people? Why would you want to make a change to important regulations that ensure our right to retire? We work hard for our money, we can't just live off interest like the people that the SEC is trying to serve. Solidly our interest and support the average American! It is your duty.

With hope,

Nicole R.

Get Outlook for iOS

Nigel Dsouza — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nigel Dsouza Affiliation: Jun. 18, 2026 Reporting must be kept quarterly so investor s are aware on how the company is doing or spending money. If this is not the case , investor confidence will be at all all time low.

Yahoo Mail: Search, Organize, Conquer

Nikhil Saxena — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nikhil Saxena Affiliation: Jun. 18, 2026 This is backwards policy which hurts your average citizen and only empowers fraud and institutional investors.

Nikki Econnomou — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nikki Econnomou Affiliation: Jun. 18, 2026 Absolutely NO!!!

.....
Nikki Economou
Mitake Oyasin
'We are all related'

Nina Bishop — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nina Bishop Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Dear SEC,
Wasn't the NASDAQ's rollover for Musk enough? Stop already! Don't allow billionaires to take our retirement savings. What's wrong with you people!

Nina Bishop

Nina Marguglio — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nina Marguglio Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
In my studies at SMU Dedman School of Law, I had the pleasure of studying securities under Marc I. Steinberg. Under his reknown tutilage, I began to dive into the world of securites regulation. While I do not practice finance law today, one thing I learned that has stuck with me is how much things can change from fiscal quarter to fiscal quarter--particularly at the Fortune 500 level. While quarterly reporting has gotten many large corporations into legal trouble, the reason was often due to a lack of honesty and transparency in the reporting. I am of the opinion that quarterly reporting in and of itself invites transparency, and transparency invites buyers. Preserving this practice will keep the

securities market inviting to investors and keep companies accountable. A healthy market, if you ask me!

The truth sometimes hurts, and I'm aware a quarter barely gives enough time to companies for them to execute damage control on critical happenings (I.e. the discovery of forever chemicals in a product, the falling through of a proposed acquisition deal). However, quarterly reporting exposes wether damage control is being enacted timely or otherwise. In my limited life experience, I've found timely responses mitigate most all problems. Let's keep corporations accountable and action-driven to protect investors by preserving quarterly reporting.

Nina Schindler — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nina Schindler Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Grift and cons everywhere we look. We absolutely need quarterly reports.

Nina Tsampira — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nina Tsampira Affiliation: Jun. 18, 2026 Do not take our visibility into quarterly financials away. If this passes it gives institutional/large investors an advantage which is injust

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Ninamarie Eleoterio-Vlahovic — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ninamarie Eleoterio-Vlahovic Affiliation: Jun. 18, 2026
Ninamarie Eleoterio-Vlahovic, MA
Drug & Alcohol Counselor
This matters because no company should be allowed to hide any records from the public.

Sent from my iPhone

Nitesh Alve — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Nitesh Alve Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I think moving from 3 month reporting to 6 month reporting adds more opacity to the market making it more difficult for price discovery while creating a playground for waste, fraud and abuse.

Njari Crosby — Jun 18, 2026
Subject: S7-2026-15 From: Njari Crosby Affiliation: Jun. 18, 2026 I believe in quarterly reporting. I did a report on Enron while in school and it had quite the impact on me emotionally. The people who invested there monies had their lives ruined for what? Just greedy people getting greadier. Those CEO'S all need to be held accountable just like our government.

Sincerely,

Njari Crosby

Sent from my Galaxy

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njss33 — Jun 18, 2026
Subject: S7-2026-15 Comment From: njss33 Affiliation: Jun. 18, 2026 Keep the guard rails on. Keep corporate America providing quarterly reports to protect consumers. Don't change a system that is working.

Sent from my Galaxy

Nona Russell — Jun 18, 2026
Subject: S7-2026-15 From: Nona Russell Affiliation: Jun. 18, 2026 This country provides so many benefits to corporations.

*Some corporations. pay little to no taxes to the federal government. (ITEP Report: April 14, 2026 At Least 88 Profitable U.S. Corporations Paid Zero Federal Income Tax in 2025).

*They ask and sometimes are granted exceptions from following environmental restrictions. (CNBC Report: DOJ assists Musk's xAI in NAACP air pollution suit, asks court to toss case PUBLISHED TUE, JUN 16 20262:34 PM EDT)

Earlier CNBC Report had details of case: NAACP filed a lawsuit against Elon Musk's xAI on Tuesday, accusing the artificial intelligence company of violating the Clean Air Act with its use of natural gas-burning turbines to power data centers in and around Memphis, Tennessee.

The suit, filed in the U.S. District Court for the Northern District of Mississippi, alleges that between August and December 2025, xAI and its subsidiary MZX Tech, LLC, installed and operated 27 gas

turbines in Southaven, Mississippi, “without an air permit or regard for the health and safety of people living nearby.”

The turbines emit smog-forming pollutants and particulate matter that can lead to increased health risks and an unpleasant odor, among other things.)

*The CEOs make almost 300 times what their workers make. (Economic Policy Institute Report September 25, 2025 (CEO-to-worker pay has skyrocketed over the last six decades —
In 2024, CEOs were paid 281 times as much as a typical worker—in contrast to 1965, when they were paid 21 times as much as a typical worker.)

The citizens of this country deserve to have corporations pay their fair share of taxes, abide by our laws that keep us safe including keeping and our water drinkable and air breathable and our citizens deserve fair pay. We must do our BEST to keep corporations and those who run them honest. They need to serve the country not just enrich themselves and their stockholders. Asking the CEOs to certify only four times a year that they are running their business legally and honorably is a small price to pay for the benefits they reap. The citizens of this country deserve to have confirmation that our government’s laws are followed and, if they are not…Justice will see to it that someone will pay.

History reminds us of the damage that follows unbridled greed. It is a disgrace the crash in 2008 cost so many citizens in this country their homes. What is worse—in the U.S. only one person (Kareem Serageldin) served time in jail (less than three years) for his part. No other CEO on Wall Street or in banking in the U.S. was convicted or imprisoned for their part in manufacturing and/or covering up and then the even BENEFITING from this crash that devasted so many U.S. citizens. (Although 46 foreign individuals served time for 2008 crash related crimes!) This can NEVER BE ALLOWED TO HAPPEN IN OUR COUNTRY AGAIN. Quarterly reporting will probably not eliminate the risk of fraud. But should it happen we might be able to catch it sooner. Once caught, hopefully the Justice Department will ferociously investigate, indict, prosecute, convict and incarcerate those responsible.

SAVE QUARTERLY REPORTING!

Thank you for your attention to this matter.

Sincerely,
Nona Russell

Nora Carey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nora Carey Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY! When things change drastically all the time every news week is like a year and with this current volatility- making it less visible would be insidious.

Sent from my iPhone

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nora Davis — Jun 18, 2026
Subject: S7-2026-15 Comment From: nora Davis Affiliation: Jun. 18, 2026 We deserve to know what is going on with our investments!!!!! This bill is against the American people

Get Outlook for iOS

Nora Greenwold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nora Greenwold Affiliation: Jun. 18, 2026 Quarterly reporting helps keep everything honest.

Nora Privitera — Jun 18, 2026
Subject: S7-2026-15 From: Nora Privitera Affiliation: Jun. 18, 2026 As an American citizen, I am writing to object to changing quarterly reporting to semiannual reporting. I want to see safeguards against financial fraud kept robust, with compliance checked frequently. Semiannual reporting may seem like a small change, but it would allow financial fraud to go unnoticed for longer and that is a problem that should be avoided.

I remember well the Enron scandal that led to the quarterly reporting requirement, and I believe it is an important tool for combating financial fraud.

Please leave the quarterly reporting requirement in place so that oversight remains vigorously enforced.

Sent from my iPhone

Sent from my iPhone

Nora sethney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Nora sethney Affiliation: Jun. 18, 2026 Quarterly reporting is a vital component of a fair market. I suport keeping the Quarterly reporting requirements.
N Sethney
Bremerton WA

Noreen Flannery — Jun 18, 2026
Subject: S7-2026-15 Comment From: Noreen Flannery Affiliation: Jun. 18, 2026 Quarterly reporting needs to continue, we are sick of investors having the inside track. I have smaller investments but they matter to me and my family. Tired of the billionaire class always having the advantages!
N Ranally
Intervention Specialist

Norma Jimenez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Norma Jimenez Affiliation: Jun. 18, 2026 To the

Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from myself & other investors.

Norma Shulman — Jun 18, 2026
Subject: S7-2026-15 From: Norma Shulman Affiliation: Jun. 18, 2026 Keep the quarterly reporting!

Sent from Norma's iPhone
nbshulman at gmail dot com

Norma Stransky — Jun 18, 2026
Subject: S7-2026-15 From: Norma Stransky Affiliation: Jun. 18, 2026 Companies are already too corrupt. This is just another way to NOT hold them accountable.

Norman Galliett — Jun 18, 2026
Subject: From: Norman Galliett Affiliation: Jun. 18, 2026 KEEP QUARTERLY REPORTING!

Norman Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Norman Russell Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain in place! Absolutely! It was put in place for good reasons, and those reasons have not changed.

Sent from my iPhone

Nrlori — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Nrlori Affiliation: Jun. 18, 2026 My name is Lori Bogovich and I am retired and relying on my investments to live. Quarterly reporting needs to stay as the requirement so everyday investors like me can utilize that information reported by the company to make our investment decisions. I urge you to keep the reporting quarterly. The more knowledge of a company's financials the better for us . Thank you.

Lori Bogovich
nrlori@ptd.net
570-274-0650
Sent from my iPhone

O. Martin — Jun 18, 2026
Subject: S7-2026-15 Comment From: O. Martin Affiliation: Jun. 18, 2026 With the speed of current accounting software financial reporting should be reduced NOT extended. This proposal is an obvious "Slap in the Face" to operational transparency and Good Accounting Practices. —- O.

Martin, Retired, Investor

Okctatter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Okctatter Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to protect the public. Semi-annual reporting would be a disservice to the public and encourage insider training and delay of important information to investors. The risk to the public and investors outweighs the convenience to the reporting entities.

Linda McDonald
10500 Regent St.
Oklahoma City, Ok 73162

Olga White — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Olga White Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It seems that such a change would exclude the smaller investors. This country seems to be doing a pretty good job of erasing the middle class.

Omar Barquet — Jun 18, 2026
Subject: S7-2026-15 Comment From: Omar Barquet Affiliation: Jun. 18, 2026 Reducing reporting requirements from Quarterly to Bi-annual is one of the worst possible ideas as it relates to corporate earnings, strategy, and transparency.
Will have a clear negative impact on retail investors, and overall corporate transparency. Exactly the type of change least needed.

O.B.

Omi McCarthy — Jun 18, 2026
Subject: S7-2026-15 From: Omi McCarthy Affiliation: Jun. 18, 2026 Not enough people went to jail for Enron, they destroyed so many people. There has to be consequences greater than whatever benefits they get for their fraud.

Sent from Gmail Mobile

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one cool dog — Jun 18, 2026
Subject: S7-2026-15 Comment From: one cool dog Affiliation: Jun. 18, 2026 Stop trying to bilk Americans!! I need to know !! We all do!! Protect quarterly reporting!!

Oriole — Jun 18, 2026
Subject: S7-2026-15 Comment From: Oriole Affiliation: Jun. 18, 2026 No company should allowed to help insiders cheat. This is already a problem with our congress. Seems as our country is getting more corrupt every year.

Sent from Proton Mail for iOS.

Orlando Macaranas — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Orlando Macaranas Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: It is important for me to know the vital information of a company I will trust my finance to.

Oshun Cornelius — Jun 18, 2026
Subject: S7-2026-15 Comment From: Oshun Cornelius Affiliation: Jun. 18, 2026 Dear Chair,

I am writing to formally demand that the Securities and Exchange Commission maintain, enforce, and strengthen mandatory quarterly financial reporting (Form 10-Q) for all publicly traded companies.

Access to timely, audited financial data is fundamental to market transparency. Semi-annual reporting is insufficient for modern financial markets. It creates massive information gaps, increases market volatility, and disproportionately harms retail investors who rely on public disclosures to make informed decisions.

Reducing the frequency of reporting would only serve to obscure corporate health, delay the discovery of fraud, and erode public trust in the integrity of U.S. capital markets.

Frequent disclosures ensure accountability, maintain a level playing field, and protect investors from sudden market shocks.

The SEC must uphold its core mission of investor protection. I urge the Commission to reject any proposals to scale back reporting frequencies and instead focus on modernizing the quarterly framework to ensure maximum transparency.

Thank you for your attention to this critical matter.

Sincerely,

Oahun Cornelius

OttawaFBC Prayer — Jun 18, 2026
Subject: S7-2026-15 Comment From: OttawaFBC Prayer Affiliation: Jun. 18, 2026 I see no reason for this change. It hurts the little guy. Quarterly reporting keeps our records up to date.
Jan Lee Retired Professor and Librarian

Otto Gross — Jun 18, 2026
Subject: S7-2026-15 Comment From: Otto Gross Affiliation: Jun. 18, 2026 What system is more successful with less data points? Would anyone think that averaging temperatures, etc over 6 months makes for a good weather forecast? The rule change is meant to flatten the view and give companies an opportunity to take actions to hide poor business practices. It will lead to a less stable economy. Do not make this the next Roaring Twenties that leads to the next Great Depression.

P Allen — Jun 18, 2026
Subject: S7-2026-15 Comment From: P Allen Affiliation: Jun. 18, 2026 Patricia Allen, college professor. Maintain transparency so I can make informed decisions before so much time goes by it is too late.

Sent from my iPhone

P Graef — Jun 18, 2026
Subject: S7-2026-15 Comment From: P Graef Affiliation: Jun. 18, 2026 There is no fair reason to keep the results of what's being done with our money a hidden secret more than necessary and twice as often hidden is neither fair to the small investors, or necessary in any way that benefits the investor.

Stop it please.

P Masters — Jun 18, 2026
Subject: S7-2026-15 Comment From: P Masters Affiliation: Jun. 18, 2026 Do not change the current quarterly reporting to a longer timeframe. I need insight into what is happening with my investments.. as a retired person I do not have a timeline to make back all the money I burned in a lifetime of working once changes are allowed to block what some investment firms are doing.
P Masters, retired

P V — Jun 18, 2026
Subject: S7-2026-15 From: P V Affiliation: Jun. 18, 2026 Maintain protection for the people of the US. Do Not change Quarterly Reporting!!

Sent from my iPhone

P. Schilling — Jun 18, 2026
Subject: S7-2026-15 Comment From: P. Schilling Affiliation: Jun. 18, 2026 What a terrible idea, giving more secrecy - it's an invitation to even more fraud and corruption on a monumental scale.
Pam S.

Pack LaRue — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pack LaRue Affiliation: Jun. 18, 2026 Monthly reporting would be better to keep an eye out for any shady deals going on.....

Rob Pizzini, private investor

Packer Boy — Jun 18, 2026
Subject: S7-2026-15 From: Packer Boy Affiliation: Jun. 18, 2026 Quarterly reporting must be kept in place. It’s worked well and there is no reason to loosen the requirements.

Pam Allen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pam Allen Affiliation: Jun. 18, 2026 I am begging you not to put back the reporting to an era you know was wrong and needed current data. Stop trying to squeeze the people anymore. Please do not do this. We are already crippled as a nation.

Get Outlook for iOS

Pam Caudy — Jun 18, 2026
Subject: S7-2026-15 From: Pam Caudy Affiliation: Jun. 18, 2026 I want to see quarterly reporting continued.
Thank you.

Sent from my iPhone

Pam Coleman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Coleman Affiliation: Jun. 18, 2026 One word…Enron. Quarterly filings are a must. Do not change the filing requirements.

Pam Coleman
Association of Indiana Counties
Office: 317.829.3659

Cell: 260.668.9122
Sent from my iPhone

Pam Flowers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Flowers Affiliation: Jun. 18, 2026 Please keep the Fed meeting comments quarterly. We, as investors, need all the information we can get, and what the Fed is doing is one of the most important pieces of information so we can make decisions regarding investing in our businesses and the stock market.

Pam Garske — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Garske Affiliation: Jun. 18, 2026 Keep reporting Quarterly. We cannot wait six months to find a company is not preforming correctly. Reporting is how you judge a business, if things are failing the report will show it. Pam Garske, retired. being retired the money invested is very important to me!!!

Pam Hendrix — Jun 18, 2026
Subject: S7-2026-15 From: Pam Hendrix Affiliation: Jun. 18, 2026 For the amount of money that CEOs rake in they ought to have to sign a daily
report! I 100% support them signing it more often not less.

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pam keely — Jun 18, 2026
Subject: S7-2026-15 Comment From: pam keely Affiliation: Jun. 18, 2026 There needs to be more scrutiny of company finances, not less...I get a financial statement monthly and I like It that way pneely@verizon.net that!

Yahoo Mail: Search, Organize, Conquer

Pam Kleinwachter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Kleinwachter Affiliation: Jun. 18, 2026 Pam Kleinwachter, retired Stick with the quarterly reports!!!

Sent from my iPhone

Pam Mayo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Mayo Affiliation: Jun. 18, 2026 I have been looking into cashing out and retiring early to be done with the **** hole country Donald Trump has created. This will force my hand.

Pamela Mayo

Pam Miller — Jun 18, 2026
Subject: S7-2026-15 From: Pam Miller Affiliation: Jun. 18, 2026 Report and sign. Must be done. Quarterly!!!!! Accountability needs to be held to these managers.

Pam Swan — Jun 18, 2026
Subject: S7-2026-15 From: Pam Swan Affiliation: Jun. 18, 2026 Do not change the rule. Keep 4 certified filings a year mandatory!

Pam Swan
Get Outlook for Android

Pam Winter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pam Winter Affiliation: Jun. 18, 2026 Keep quarterly accounting so there’s less chance of fraud.

Sent from my iPad

Pamalia Adkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pamalia Adkins Affiliation: Jun. 18, 2026 Quarterly reports are the only way for us to know what is really happening! I’m retired, trying to live on Social Security, and what little money we have we try to make sense of in the market! My name is Pam Adkins, 69 years old!

Sent from my iPhone

Pamela Abbes-Atkins — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pamela Abbes-Atkins Affiliation: Jun. 18, 2026 no to rollback!!

Pam Abbes-Atkins
925-890-7992

Pamela Atwell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Atwell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Six months is a long time ..iin the market, in the country, in the world and in the news. This proposal hurts investors. Isn't it part of the SEC's job to protect them?

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pamela bearce — Jun 18, 2026
Subject: S7-2026-15 Comment From: pamela bearce Affiliation: Jun. 18, 2026 If anything, we need more oversight and more accountability - we must maintain, at the least, quarterly reporting. I am semi-retired from retail management. Oversight, frequent reporting and answering to one's superiors is the norm in all aspects of business. An attempt to reduce that accountability is indicative of a desire to deceive. Of that I have no doubt. Especially at this dubious time in corporate and governmental corruption. I am deeply against loosening of the reporting requirements of the SEC.

PAMELA FEACK — Jun 18, 2026
Subject: S7-2026-15 From: PAMELA FEACK Affiliation: Jun. 18, 2026 Keep it QUARTERLY or make it MONTHLY!!!!!
You keep following a pedophile's instructions and ignoring the people whose backs you've made the $$ on. Time to show some sense and independent power. Do the correct thing and keep reporting QUARTERLY! Pamela- retired-CA
Pamela

Sent from my iPad

Pamela Jennings — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Jennings Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Individuals are already at a disadvantage. Do not make these changes which reduce the information available to small investors.

PAMELA L. ESHELMAN — Jun 18, 2026
Subject: Comment on S7-2026-15 From: PAMELA L. ESHELMAN Affiliation: Jun. 18, 2026 I have struggled my entire work life to have some amount of savings. Stop attempting to steal our hard earned money. Why is it that the current people in power are so greedy? Why is amassing wealth just for the sake of taking more money from people who can least afford it is your sole mission in life? Would you want your family members to endure this type of injustice? Show you have some humanity by keeping quarterly reporting. Pamela Eshelman,
Retired Speech-Language Pathologist, Tucson, Arizona

Yahoo Mail: Search, Organize, Conquer

Pamela Lingerfelt — Jun 18, 2026
Subject: File No. S7-2026-15 From: Pamela Lingerfelt This matters to me because Big Tech tycoons and psychopath billionaires are using the govt and their political friends to create an AI bubble that is going to bankrupt our economy. They know it and alot of their investors are already pulling out. Transparency is needed right now more than ever to protect American investors (not Canadian POSs) from these parasites who already have more than enough wealth but are consumed with

greed to the point they are using our govt to steal our retirement investments and try to crash the dollar.

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pamela lohse — Jun 18, 2026
Subject: S7-2026-15 Comment From: pamela lohse Affiliation: Jun. 18, 2026 Sounds like corruption and fraud waiting to happen. Please do not pass this bill and push people into povety.

Pamela Martin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pamela Martin Affiliation: Jun. 18, 2026 Pam Martin, Administrative Manager. There isn't any reason to wind the clock back other than a possible desire to be dishonest. Keep it the way it is. Keep the lights on. If Corporations and businesses are pushing for this that should be a warning to the SEC and they need to pay attention. They need to keep both private and public investors safe.

Pamela Matzinger — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Matzinger Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My husband and I live off of our stock portfolio. We have no other income. We use Charles Schwab and make our own trades. We need quarterly reports to make informed decisions. Allowing companies to only report twice a year will hurt small investors like myself and my family.
Thank you,
Pam Matzinger

Pamela McFarland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pamela McFarland Affiliation: Jun. 18, 2026 If this passes it's just another way to show how corrupt the political system is. The insiders will already know how it's doing…it would just allow the investors to be kept in the dark.

Sent from my iPhone

Pamela Poggio — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pamela Poggio Affiliation: Jun. 18, 2026 In a world that changes minute by minute, quarterly reporting is import to keep the investors informed. It is that simple. Quarterly is a minimum to expect.

Pam Poggio
106 Whately Road
South Deerfield, MA

Sent from my iPad

Pamela Schumaker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pamela Schumaker Affiliation: Jun. 18, 2026 Keep quarterly report. Americans need to have this data available. Transparency is vital to maintaining a just and accurate understanding of the accounting I our country. I am a retiree, with a very limited income. I feel I have a right to know what is going on.

Sent from my iPhone

Pamela Talbot — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Talbot Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
KEEP IT QUARTERLY
THE NAZIS ALREADY THINK THEY RULE THE SHOW. AND THE HAVE NO ****ING IDEA WHAT THEY ARE DOING OTHER THAN WORSHIPPING THEIR MORON.

Pamela Trask — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pamela Trask Affiliation: Jun. 18, 2026 Keep the information flowing quarterly. Six months is a long time to hide failures, embezzlement, insider trading. Keep corporations honest by keeping the quarterly information flow as is. Having to sign the 10Q quarterly keeps companies more honest.

Sent from my iPad

Pancho Cole — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pancho Cole Affiliation: Jun. 18, 2026 As an investor, I rely on quarterly reports to properly gauge how my important investments are doing, a lot of things can change in six months, I'd prefer to know sooner about a major change, please keep the reporting quarterly

Things are more like they are right now than they ever have been.

Parasimo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Parasimo Affiliation: Jun. 18, 2026 No, this wrong and investors NEED TO KNOW. Keep this quarterly!!

Kathleen Parasimo
Robert Parasimo

Sent from my iPhone

Pareesa Amjadi — Jun 18, 2026

Subject: S7-2026-15 Comment From: Pareesa Amjadi Affiliation: Jun. 18, 2026 As a lawyer, I'm very concerned that reducing reporting requirements will put all investors at risk because it will be more difficult to detect corporate fraud. Please do not unravel Sarbanes-Oxley. These requirements exist for a reason. We do not want to repeat the financial turbulence of the early 2000s. It is foolish to ignore history. We need the SEC, and we need it to do its job. Please do not change the reporting requirements.

Thank you,
A concerned citizen.

Pat Anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Anderson Affiliation: Jun. 18, 2026 I am a shareholder. I want to see results quarterly!

Pat

Pat Chambers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Chambers Affiliation: Jun. 18, 2026 After ENRON, relaxing the quarterly reporting is still a BAD idea. With all the requlatitory burden, this is NOT the one to back off.

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pat colst — Jun 18, 2026
Subject: S7-2026-15 Comment From: pat colst Affiliation: Jun. 18, 2026 Accountability is impossible without regular, factual, quantifiable reporting. As I approach retirement, I can see how the system works to minimize my finacial exposure to corruption. For those of us who make less than 200k a year, and do not have tens of millions in assets, it is the difference between enjoying my golden years or working myself into the grave!
Keep the quarterly reporting and protect ALL Americans, not just some!

Pat Frazee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Frazee Affiliation: Jun. 18, 2026 Ripe for Insider Trading 🤬

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pat hoppe — Jun 18, 2026
Subject: S7-2026-15 Comment From: pat hoppe Affiliation: Jun. 18, 2026 Insane policies like this are destroying America.

Sent from my iPhone

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pat hoppe — Jun 18, 2026
Subject: S7-2026-15 Comment From: pat hoppe Affiliation: Jun. 18, 2026 Insane policies like this are destroying America.
Pat HOPPE
5109 Avalon
West Long Branch, NJ 07764
Sent from my iPhone

Pat Lehrman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Lehrman Affiliation: Jun. 18, 2026 Vital for us investors.

Pat Long — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Long Affiliation: Jun. 18, 2026 KEP IT QUARTERLY... .don't change a thing

Sent from my Galaxy

Pat Matisz — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pat Matisz Affiliation: Jun. 18, 2026 Do not go to semi annual. Keep it the way it currently is.

Pat Matisz
1431 Forbes St
N Tonawanda, NY 14120
609-502-9436

Pat Michael — Jun 18, 2026
Subject: S7-2026-15 From: Pat Michael Affiliation: Jun. 18, 2026 Investors deserve to have their investments accounted for. Quarterly is good but why not monthly?

Sent from my iPhone

Pat Moody — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Moody Affiliation: Jun. 18, 2026 I’m a retired teacher

depending on the market. Quarterly reporting helps our pension decide what we need to do to keep solvent. It's our money and we want to see quarterly reporting
Pat Moody

Sent from my iPad

Pat Navarro — Jun 18, 2026
Subject: S7-2026-15 From: Pat Navarro Affiliation: Jun. 18, 2026 If you are doing your job right, you would have no fear with keeping the Quarterly
Reporting in place. If not then you do have something to fear!!!

Pat Northeimer — Jun 18, 2026
Subject: S7-2026-15 From: Pat Northeimer Affiliation: Jun. 18, 2026 Keep the reporting quarterly. Transparency & accountability are key to financial solvency.

Sincerely,

Ms. Pat Northeimer

Yahoo Mail: Search, Organize, Conquer

Pat Patten — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pat Patten Affiliation: Jun. 18, 2026 My name is Patricia Patten. I am retired. I live in Florida and this is important to me because the only true savings I have are all in mutual funds in my IRA.. I was told by everyone, including the government that mutual funds are a great way to go. If you don't know much about the stock market, we have a financial advisor who helps us pick them and the quarterly reporting obviously makes everything more transparent and helps fund managers to plan appropriately.. if that is changed, it opens up a whole can of worms where people and companies can get away with shenanigans without being checked on. There are enough shenanigans going on in our country right now. The stock market needs to stay transparent and safe for the ordinary person who actually depends on it for sustenance.. billionaires can take a 30 or 40% loss people that are making less than 1500 a month in Social Security can't. Please do not fall into the everything for billionaires nothing for the proletariat hole that all the rest of our country has been thrown into..

Pat Tomlinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Tomlinson Affiliation: Jun. 18, 2026 Pat Tomlinson, former business owner, am retired and need to live on retired account…

Sent from my iPad

Pat Watk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pat Watk Affiliation: Jun. 18, 2026 This would only be another nail in the coffin for the retail investor. The rule is a deterrent for big business to not disclose pertinent information to the average investor. I oppose this change.

Patricia Watkins

Patricia A Doll — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia A Doll Affiliation: Jun. 18, 2026 What wound the reasoning to withhold this information from the public other than insiders at top levels making more profit off it? Justify the why

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Patricia Antonelli — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Antonelli Affiliation: Jun. 18, 2026 Patricia E Antonelli___Retiree
As an individual investor I should be able to receive quarterly scheduled updates on the health of the companies I am invested in . by reducing the reporting to twice a year, leaves a large window of time for mismanagement and corruption to occur. By the time it is discovered, it could be the old saying, “shut the barn door after the horses are already out.”
Thank You

Sent from my iPhone

Patricia Boody — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Boody Affiliation: Jun. 18, 2026 The quarterly reporting is important to keep information flowing to the public. Longer periods would reduce visibility into potential failures and issues that would affect public trust and accountability. I lived through Enron and don’t want us to get swept up without information to make decisions. Please keep it as is!
Thank you
P.w.boody

Sent from my iPhone

Patricia Brooks — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Brooks Affiliation: Jun. 18, 2026 As a senior citizen I need to know how my investments are doing quarterly so I can make adjustments accordingly.

Sent from my iPad

Patricia Davey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Davey Affiliation: Jun. 18, 2026 Quarterly Accounting/ Reporting is Mandatory!

Sent from my iPhone

Patricia Dillard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Dillard Affiliation: Jun. 18, 2026 I say keep it as it is. Extending the time leaves more room for fraud and for big companies to hide profits.

Patricia Fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Fisher Affiliation: Jun. 18, 2026 This is so blatantly unfair to anyone who has their retirement savings in an account allowing the holders of you hard earned money to not report changes for 6 months. Quarterly reporting is necessary to keep people updated on changes happening to their accounts in time to take action.

Sent from my iPhone

Patricia Geier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Geier Affiliation: Jun. 18, 2026 No good reason to have quarterly reports. I bet business have them monthly. Doing this will go against the transparency republicans keep spouting. Further more our reports should be monthly just like a bank account is now.

Patricia Gow — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Gow Affiliation: Jun. 18, 2026 It is imperative that the quarterly reporting needs to stay in place so investors are not knocked in the face when they finally discover that their investments are way down.

Sent from Gmail Mobile

Patricia Hinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Hinson Affiliation: Jun. 18, 2026 enough help for big business let's keep it fair ! Reporting needs to be quarterly.

Sent from my iPhone

Patricia Holliday — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Holliday Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not change the quarterly reporting requirements. We need accountability.

Patricia J Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia J Peterson Affiliation: Jun. 18, 2026 Do not change the reporting period as companies do not do the right thing but only what works best for them. Former corporate attorney with a MBA as well. Patricia J Peterson

Sent from my iPhone

Patricia Kiel — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Kiel Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the quarterly reporting. People need to keep track of of every penny that we have now!

PATRICIA LA SALA — Jun 18, 2026
Subject: S7-2026-15 Comment From: PATRICIA LA SALA Affiliation: Jun. 18, 2026 I have worked 40 years as a nurse in the VA. I want my life now to feel safe and secure. My small retirement fund is all I have. It deserves to be guarded.
Patricia La Sala RNMS retired.
San Francisco VA Medical Center.
Patricia La Sala RNMS.

Patricia Lehecka — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Patricia Lehecka Affiliation: Jun. 18, 2026 We should not go backwards, only forward. Keep the reporting quarterly. So called celebrating 250 years of America's birthday and you want to roll back the regulations America's have when we diligently save and invest our hard earned dollars to possible lose through no fault of our own but die to deregulation
.Where is the American dream possible when we the people are up against the financial banking industry deregulation safeguards to protect the saver.
Patricia Lehecka, accountant New York.

Patricia Lochner — Jun 18, 2026
Subject: S7-2026-15 From: Patricia Lochner Affiliation: Jun. 18, 2026 Patricia Lochner Ontario NY Why this matters is I want the law to prevail over lawless CEO and anyone else who thinks they are above the law

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Patricia Morones — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Morones Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It is unfair for some entities to have access to information on which important decisions are made, and others be in the dark. Reporting has been, and should continue to be, an open and fair process, with timely access for all. As a retiree, it feels like another assault on our wellbeing. The economy should work for everyone. The people and companies who are in favor of this change are already way ahead in terms of info and access. Reporting is a reasonable expectation.

Patricia Rheinheimer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Rheinheimer Affiliation: Jun. 18, 2026 If you want people to invest: YOU SHOULD BE HONEST AND FORTHRIGHT. Hiding what you are doing is nefarious, deceitful, and untrustworthy.

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patricia rosebrock — Jun 18, 2026
Subject: S7-2026-15 Comment From: patricia rosebrock Affiliation: Jun. 18, 2026 Since when is “hiding” preferable to transparency??! No!

Sent from my iPhone

Patricia Snow — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Snow Affiliation: Jun. 18, 2026 Patricia Snow, retired. Keep reporting quaterly, accountability is essential to keep retirees investments safe from corruption, and bad mabagement, especially now that companies want tonreplace people with AI .

Patricia de Sa Snow, PhD
Sa Snow Consulting, LLC
PO BOX 1582

Greenbelt, MD 20768

Tel.: 240 630 2475

Patricia Stein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Stein Affiliation: Jun. 18, 2026 Please continue to post quarterly reports. I depend on these statements
to plan my income and investments. I have been retired for 25 years, and money does not go as far

as it used to.
I have and need this information quarterly.
Patricia Stein, retired New York State Teachers association.

Patricia Thomu — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Thomu Affiliation: Jun. 18, 2026 Quarterly reporting is really impostor the small investors. Keeping track of trends and movement is easier over three months vs longer periods of time.To the Securities and Exchange Commission:

Patricia Tingley — Jun 18, 2026
Subject: S7-2026-15 From: Patricia Tingley Affiliation: Jun. 18, 2026 Keep the Quarterly Reports This is the reason why they are there.

Sent from my iPhone

Patricia Townsend — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Townsend Affiliation: Jun. 18, 2026 Americans should always have the ability to know exactly how their investments are doing, in order to do tgat we need TO KEEP reports as it's, on a quarterly basis!

Sent from my iPhone

Patricia Warner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Warner Affiliation: Jun. 18, 2026 There is no reason to go from quarterly reports to semi annual reports except to hide things from the public. Would annual disclosures be next? Patricia Warner-Sorci, annoyed voter.

Sent from my iPhone

Patricia Yaden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Yaden Affiliation: Jun. 18, 2026 Stop harming the Middle Class., Ofcourse we need quarterly Reports!! Non Negotiable

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Patricia Yerian — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patricia Yerian Affiliation: Jun. 18, 2026 Keep quarterly reports. I had a stroke 18 months ago and this is my retirement plan.

Patrick Ballinger — Jun 18, 2026

Subject: S7-2026-15 Comment From: Patrick Ballinger Affiliation: Jun. 18, 2026 No. No. No.

Patrick Bennett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patrick Bennett Affiliation: Jun. 18, 2026 keep quartlery reporting mandatory if something isn't broken DON'T FIX IT

Patrick Bennett — Jun 18, 2026
Subject: S7-2026-15 From: Patrick Bennett Affiliation: Jun. 18, 2026 There is no legitimate reason to pursue this change.

Patrick Boyle — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Boyle Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
More information, not less please.
Private investors are already hindered by lack of information. Companies benefit from our investments in them - our fair request is to have them continue to report on their status quarterly so we can determine whether they have earned our trust.

Retain quartery reporting.

PATRICK FARENGA — Jun 18, 2026
Subject: S7-2026-15 Comment From: PATRICK FARENGA Affiliation: Jun. 18, 2026 We are suffering the most corrupt, grifting Americans have ever suffered at the hands of sharks in Wash DC. We (70% of Americans) are going into lifelong savings to survive. The USA is no longer the envy, but now the pity of the world. Don’t allow Tr & admin to steal from us. It’s horrible being grifted, bold face lied to, losing healthcare, and SS from your own govt. Can at least the SEC stay pro-America?We lost the battle for morality when Trump got in office in 2016. Immediately the students were discriminatory, rude to adults, not learning anymore. This will not make America great.

—D Farenga, retired spec Ed tchr & admin,

Sent from my iPhone

PATRICK I — Jun 18, 2026
Subject: S7-2026-15 From: PATRICK I Affiliation: Jun. 18, 2026 Add more reporting's, NOT rollback reporting's, Did you forget how it used to be ?

Patrick Kilian — Jun 18, 2026
Subject: S7-2026-15 From: Patrick Kilian Affiliation: Jun. 18, 2026 Quarterly reporting should be a minimum requirement. Perhaps they should be producing bi-monthly reports that can be reconciled

to the quarterly reports. Business would not need this much supervision if they acted ethically but unfortunately that is not the standard of business in AmeriKKKa

Patrick Kilian
818-605-2258

Local 706 member

Patrick O'Connor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patrick O'Connor Affiliation: Jun. 18, 2026 I think there should be more than quarterly reporting. Every other month if not monthly.
Corporations should not be able to hide things.

Patrick Rohr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patrick Rohr Affiliation: Jun. 18, 2026 Keep the reports quarterly. Stop messing with financial reporting.

Sent from my iPhone

Patsy Gillham — Jun 18, 2026
Subject: S7-2026-15 From: Patsy Gillham Affiliation: Jun. 18, 2026 Id like it weekly to minimize fraud! Too much money and power to wait that long.
Patsy Gillham
13110 chavile
Cypress 77429

"Never underestimate the power of a small group of committed individual, to change the world, indeed,
it is the only thing that ever has. " Margaret Mead

Thank You,
Patsy Gillham
Advocate

www.safepoliceresponse.org
https://www.facebook.com/SafePoliceResponse
https://www.youtube.com/results?search_query=safe+police+response

713 202 5948

Patti Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patti Jones Affiliation: Jun. 18, 2026 No do not do this. There is no benefit to the public in allowing biannually reporting. Just gives the Corporations more time to obfuscate their earnings. Oh wait that’s probably the whole point.

Patti Maddin — Jun 18, 2026
Subject: S7-2026-15 From: Patti Maddin Affiliation: Jun. 18, 2026 Quarterly reporting must be done, accountability may not matter to rich CO's, however it matters very much to the people. Our country has been overwhelmed with outright fraud every imaginable way making accountability of the rich CEO's a major necessity. Pat Maddin, retired.

Patti Mcgarry — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patti Mcgarry Affiliation: Jun. 18, 2026 Keep it legal. Report quarterly just like everyone else.

Sent from my iPhone

Patti's Gmail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patti's Gmail Affiliation: Jun. 18, 2026 I am a retired teacher who supports quarterly reporting. I’m not a billionaire and I need to monitor my investments on a quarterly basis. It just makes good financial sense! In these days of fraud, lawsuits and financial scams, it is not asking much to require the quarterly disclosures to ensure peace of mind for your constituents. Thank you. PattiBellak

Sent from my iPad

Patti's Gmail — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patti's Gmail Affiliation: Jun. 18, 2026 Hell, no! Give me the information quarterly! I want to keep tabs on my funds! PattiBellak, retired teacher and American citizen. NO TO 6 month reports!

Sent from my iPad

Patty — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patty Affiliation: Jun. 18, 2026 Not reporting quarterly should be illegal

Sent from my iPhone

Patty Asplund — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patty Asplund Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

Patty Asplund — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patty Asplund Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

Sent from my iPhone

Patty Bogeperez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patty Bogeperez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This is straight up "white collar crime".

Patty Fogler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patty Fogler Affiliation: Jun. 18, 2026 Please keep reporting quarterly!!
The public should not be limited to information on how companies are performing at 6 month intervals. As an investor, I want to know how the companies I invest in and are considering investing in are performing.
Thank you
Patricia Fogler

Patty Kandell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Patty Kandell Affiliation: Jun. 18, 2026 Stop the thieves. This is bs.

Yahoo Mail: Search, Organize, Conquer

Patty Kruckenberg — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Patty Kruckenberg Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

The proposal you are proposing that will stop quarterly reports to investors is a very bad idea.
As an investor, I want reports to state the same, I look at my reports and look for any discrepancy.

There has been many fraudsters in the investment business, where people have lost their whole life savings!

thanks,
Patty K

Patty Wells — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Patty Wells Affiliation: Jun. 18, 2026 We need them to keep reporting quarterly. I am retired and attempting to live on SS. It's impossible. My portfolio is the only thing between be and the streets, as it is for many. We cannot afford to lose a sizable chunk of our lifetime earnings. Than you in advance. My name is Patty wells. Retired team leader at General Motors and retired from Physical therapist assistant.

Sent from my iPhone

Paul and Kathy Marsh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul and Kathy Marsh Affiliation: Jun. 18, 2026 Accountability in the corporate sector brings about confidence. Why does big corporate want to hide that? If we know where money is moving we know where it isn't as well, that should scare you. Please stop cutting out laws that are for the general public and private sectors protection without extensive research. Laws today are being changed at whiplash speed that needs to stop before we are no longer a viable nation. A nation is nothing without the say of its people.

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Paul Banecks — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Banecks Affiliation: Jun. 18, 2026 Deplorable attack on the small investor.

Paul Cannon — Jun 18, 2026
Subject: File No. S7-2026-15 From: Paul Cannon As I buy stocks, I become a part owner in those businesses. This rule would clearly decrease transparency for individual investors. I am against this change and recommend ongoing, quarterly reporting. I believe other comments have clearly demonstrated the fallacy in thinking that biannual reporting is adequate or equal. I strongly advocate mandatory quarterly reporting, as the ongoing, required status quo.

Paul E. Anderson none — Jun 18, 2026
Subject: File No. S7-2026-15 From: Paul E. Anderson Less information than we receive now will lead to less working knowledge for the investors and more ability to manipulate the system. We need more transparency, not less.

Paul Forsyth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Forsyth Affiliation: Jun. 18, 2026 Dear SEC,

I am writing to express my concerns regarding the proposal for semiannual reporting. In my view, shifting to a semiannual schedule suggests a level of deregulation that may reduce corporate expenses but significantly increases risk for private and personal investors.

This change appears to disadvantage small investors by limiting their awareness of potential risks. Furthermore, a six-month interval allows for too much time to pass between public disclosures of an organization's performance.

Thank you for considering these points.

Best regards,

Paul Forsyth, RPh

Paul Friedman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Friedman Affiliation: Jun. 18, 2026 Quarterly reporting is essential to our economic vitality. Trump is just trying to facilitate corruption. He is corruption personified.

Paul G Rudenberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul G Rudenberg Affiliation: Jun. 18, 2026 We want to know each quarter how companies we own stock in are doing. Things change fast.
Paul Rudenberg
Retiree
Falmouth, Maine

Paul Gammarano — Jun 18, 2026
Subject: S7-2026-15 From: Paul Gammarano Affiliation: Jun. 18, 2026 In an era and year (2026) that data can be obtained faster and more efficiently than ever, cutting the accountability reporting to every six months is very arguably harmful to the integrity of an entire industry which has required close monitoring from its inception.

Benefits do significantly outweigh any “gains” by NOT cutting out two of the four reporting periods.

The proposal to cut two reporting periods annually creates more risk of liability instead of any risk

reduction.

Thank you for this opportunity to forward feedback on this proposal.

Paul J Gammarano Sr MA JD Y Bar CPPB

Paul Grybowski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Grybowski Affiliation: Jun. 18, 2026 Retired Chef. Trying to live off the modest fund input together. I am now my wife's caregiver as she is 100% disable. I to am disabled and they want to cut our diabilty payments. Now you are hobbling my small fund?

Paul Grybowski
407-716-2431
Pickens, SC
chefpaul60@gmail.com

Paul Harris — Jun 18, 2026
Subject: S7-2026-15 From: Paul Harris Affiliation: Jun. 18, 2026 I believe that due diligence and quarterly reporting are necessary to protect the public and stockholders' interests and provides a persuasive motivation for CEOs to stay on the "straight and narrow "

Paul N Harris
Publisher

Sent from my iPhone

Paul Hartman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Hartman Affiliation: Jun. 18, 2026 Slowly eliminating the people who are taking their small profits. It's just another thing squashes a little people and raise people with money some more bull ****. I feel like it won't be long before people will stand up and rise up against this kind of **** and it's gonna look like rebellion and it probably will be but it's what we need right now you cannot wake up in the morning without going today you cannot live without being taxed we want independence Britain because of the same ****ing **** and here we are taking it up the ass like we ****ing deserve it. Let's do something about it people

Paul Hartman

Paul Heins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Heins Affiliation: Jun. 18, 2026 It anyone want to change the time frame for reporting change it to monthly. If you're not happy with that make it weekly. I want to see everything available anytime it's requested on a moments notice no excuses. Any excuses

should have penalties that are automatic and actually are enforced.

Paul Hermes — Jun 18, 2026
Subject: S7-2026-15 From: Paul Hermes Affiliation: Jun. 18, 2026 keep quarterly reports
Paul Hermes

Paul Himebaugh — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Himebaugh Affiliation: Jun. 18, 2026 Keep it. Or same rules across the board.

PAUL KLEIN — Jun 18, 2026
Subject: S7-2026-15 Comment From: PAUL KLEIN Affiliation: Jun. 18, 2026 Keep quarter reporting mandates . They provide reasonable clarity and accountability. Paul Klein, retired Navy Chief Petty Officer.

Sent from my iPhone

Paul Kuhn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Kuhn Affiliation: Jun. 18, 2026 Accountability is the hallmark of trust. Abdicating that trust in the name of profitability is abdicating the role of fiduciary responsibility to all shareholders.
This is misguided and, frankly, reeks of corruption.

Sent from my Verizon, Samsung Galaxy smartphone
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Paul Lund — Jun 18, 2026
Subject: S7-2026-15 From: Paul Lund Affiliation: Jun. 18, 2026 Quarterly reporting is required for true visibility. A change to longer duration between reporting would negatively impact investors and reduce transparency. Don’t make this change!

Paul Lund

Sent from my iPhone

Paul M Getty AZ professional engineer — Jun 18, 2026
Subject: File No. S7-2026-15 From: Paul M Getty Keep the current reporting schedule of 4 times per year. Don't approve the proposal.

Paul McGuire — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul McGuire Affiliation: Jun. 18, 2026 Unfair to the retail investor!!! It must be fair to all!!!

Sent from my iPhone

Paul Messer None — Jun 18, 2026
Subject: File No. S7-2026-15 From: Paul Messer There’s no way this should be passed. This hurts basic retail.

Paul Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Miller Affiliation: Jun. 18, 2026 QUIT SUCKING ON TACO""S WIENER AND START WORKING FOR AMERICANS!!!

Paul Rifenberg — Jun 18, 2026
Subject: S7-2026-15 From: Paul Rifenberg Affiliation: Jun. 18, 2026 I can think of no positive reason to change this from quarterly to semi annually. I can think of many disadvantages in doing it. Until you can explain to us the reasons we should do it, I would prefer you leave things alone.

Sent from my iPhone

Paul Robinson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Robinson Affiliation: Jun. 18, 2026 Quarterly reporting must be kept in place. I favor more frequent reporting, not less frequent. Companies must be transparent, investors must have more insight into the company's performance, not less. The effort to reduce reporting frequency is blatantly favoring one person, Trump. Such a decision is at odds with what has worked for decades, gives more power to the wealthy and disfavors small investors!

Paul Rozak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Rozak Affiliation: Jun. 18, 2026 Heather Rozak, dental hygienist
My husband and I have worked hard, and done without some of the finer things to instead be responsible as retirees. Please leave things as they stand!!!

Paul Ruggeri — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Ruggeri Affiliation: Jun. 18, 2026 This is wrong and will just open the window for inside trading and corruption

Sent from my iPad

Paul Russo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Russo Affiliation: Jun. 18, 2026 Paul Russo
Retired Healthcare Executive
Everyone who invests in public companies needs to know the performance, initiatives, challenges and risks of the company. Going to 2x per year is not adequate to make informed decisions. This is a bad idea for little value.

Sent from my iPhone

PAUL SULLIVAN — Jun 18, 2026
Subject: S7-2026-15 From: PAUL SULLIVAN Affiliation: Jun. 18, 2026 The public desires accountability, NOT ways out of responsibility.

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Paul Williams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paul Williams Affiliation: Jun. 18, 2026 Keep the quarterly reporting. There's no reason why they can't do it weakly in this day and age...
Paul

Paula Christison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Christison Affiliation: Jun. 18, 2026 You must keep quartly reporting. I am retired and I need to know what is happening with my investments. I'm shocked that anyone would suggest skipping 2 reporting periods. This is outrageous. Paula Christison, Vacaville CA

Paula DeCollibus — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Paula DeCollibus Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please support more transparency from companies we invest in, NOT LESS! Quit playing with our investments, and US! We are watching.

Paula Delfosse — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Delfosse Affiliation: Jun. 18, 2026 There is no reason to stop doing quarterly reports. Arguing that it will save costs is not a reasonable argument when it

comes to keeping track of investments and potential opportunities for fraud. It merely allows more time for bad actors to act and hide their discrestions

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Paula Donovan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Paula Donovan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I would value the opportunity to see a written explanation from the SEC on all of the PROS and CONS that will come from your enacting this ruling before it's too late to do something about it. Being somewhat new to investing means that I'm very dependent on every bit of up to date information that I can find to help me to make decisions and have a hope of a fighting chance to stay ahead in the market. Being the average Joe investor means you are uphill and already behind the machine every step of the way when it comes to building your own retirement moat. Every town, city, and Federal entity as well as Wall Street already have a person beat before we come through the door. Simplify without punishment please. Retirees and the average working class person deserves more respect and a little more help in making the process and outcomes of investing fair for us too.

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paula dressel — Jun 18, 2026
Subject: S7-2026-15 Comment From: paula dressel Affiliation: Jun. 18, 2026 Enron was a wake-up call to hold CEO’s accountable. Let’s not repeat
that history. Thank you

Paula Gainey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Gainey Affiliation: Jun. 18, 2026 To the SEC - There are many reasons to continue quarterly reporting and ZERO reasons to reduce reporting. With politicians openly and corruptly committing insider trading, I believe you have more important matters at hand to investigate. As a financial professional who is a CPA and has worked in accounting and finance for over 40 years - you are not fooling anyone. Do not succumb to political pressure. Get to work on investigating these crimes, continue quarterly reporting and use both to protect the people who rely on you to do so.
Sincerely angry,
Paula Gainey, CPA / Fiscal Manager

Sent from my iPhone

Paula Kane — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Kane Affiliation: Jun. 18, 2026 I am opposed to changing the quarterly reporting of financial results from companies to every six months instead of quarterly. I am a retiree and think it is important to have the most up-to-date information possible when deciding where to invest my hard-earned money. Income from investments is my most important source of income at this stage in my life. It is the government's obligation to protect investors such as me, not to make life easier for large companies to hide what they're doing so they can take advantage of people who are left in the dark until it is too late.
Paula Kane
12 Farrar Street

St. Albans, VT 05478

Paula Marie Vinci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Marie Vinci Affiliation: Jun. 18, 2026 Quarterly reporting should NOT discontinued! It would blind public investor's to valuable information needed to make intelligent decisions , sincerely, Paula Vinci

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Paula Marie Vinci — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Marie Vinci Affiliation: Jun. 18, 2026 Quarterly reporting should NOT discontinued! It would blind public investor's to valuable information needed to make intelligent decisions

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Paula Rhoten — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Rhoten Affiliation: Jun. 18, 2026 Paula Rhoten. Voter Do not change what is not broken.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Androidby

Paula Ruehling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Ruehling Affiliation: Jun. 18, 2026 This is unfair and will affect retirement most of all.

Paula Ruehling

Paula Warren — Jun 18, 2026
Subject: S7-2026-15 Comment From: Paula Warren Affiliation: Jun. 18, 2026 Paula H. Warren Compliance Professional/Retired

As a country, we need transparency into company financials to remain stable. The executive branches cannot simply become the “keepers” of this information.

A lot of change can occur in a company in a quarter’s time. To move to an every six month reporting schedule, puts investors in danger of not being able to make informed decisions in a timely matter.

Do not change this reporting requirement. ENRON was our lesson — let’s not ignore it!

Transparency is key!

Regards,

Paula H. Warren

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paulfulgham — Jun 18, 2026
Subject: S7-2026-15 Comment From: paulfulgham Affiliation: Jun. 18, 2026 My wife and I rely on the Stock market for retirement income. Quarterly financial reporting provides transparency that is needed to keep the Madoffs hiding on Wall Street under control with our investments. My wife was an ICU NURSE. I WORKED 35 years for DUKE energy NUCLEAR. MORE ACCOUNTABILITY not less.
SEC do your Job.

Sent from my Galaxy

Pauline Wong — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Pauline Wong Affiliation: Jun. 18, 2026 Quarterly reporting is a must! Stop rigging the system to steal from us.

Regards,
Pauline Wong
Sent from my iPhone

PCollen YT — Jun 18, 2026
Subject: S7-2026-15 Comment From: PCollen YT Affiliation: Jun. 18, 2026 Keep it QUARTERLY....

PEG DAVIS — Jun 18, 2026
Subject: S7-2026-15 From: PEG DAVIS Affiliation: Jun. 18, 2026 accountability is important especially when you're dealing with other people's money. keep the things the way they are

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Peg Drenckhahn — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Peg Drenckhahn Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stop letting this administration of greedy Crooks screw the American People.

Peggy Caffalette — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peggy Caffalette Affiliation: Jun. 18, 2026 Margaret Caffalette, retired

Quarterly statements are essential to keep track of investments!

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Peggy Carlson — Jun 18, 2026
Subject: File No. S7-2026-15 From: Peggy Carlson Comments attatched

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Peggy Conaway — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peggy Conaway Affiliation: Jun. 18, 2026 Totally against this change!

Peggy Crowe — Jun 18, 2026
Subject: S7-2026-15 - lessening of reporting From: Peggy Crowe Affiliation: Jun. 18, 2026 We are quickly losing all of the backstops to keep up with what the biggest players in the US that holds the vast majority of the biggest corporations to keep their huge profits a secret from the public.

Margaret Crowe

Peggy Dismuke — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Peggy Dismuke Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We are a couple in retirement who invests heavily in index funds. We deserve transparency of the state of affairs of what we invest in. Please continue to do quarterly reporting.

Peggy Frank — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Peggy Frank Affiliation: Jun. 18, 2026 Let not do this
We do not need to go backwards

Sent from my iPhone

Peggy Glaser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peggy Glaser Affiliation: Jun. 18, 2026 Fraud is rampant among our citizens and non-citizens as seen in the news recently. We must keep checks and balances in place for everyone's benefit
Peggy Glaser, Retired Medical Secretary

Sent from my iPhone

Peggy Pate — Jun 18, 2026
Subject: S7-2026-15 From: Peggy Pate Affiliation: Jun. 18, 2026 Hold their feet to the fire. Quarterly reports are essential. Corruption seems rampant these days. People's investments and lives are on the line when dishonesty prevails.

Sent from my iPhone

Peggy Reeves — Jun 18, 2026
Subject: S7-2026-15 From: Peggy Reeves Affiliation: Jun. 18, 2026 My name is Peggy Reeves and although I am retired from Lockheed Martin in the state of Colorado, I have children, Grand children and Great Grand children that either have jobs or will have jobs in the future. I believe the best to keep people in power honest and transparent in their dealings, is to hold them accountable quarterly!

Sent from:

Peggy Sincock — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peggy Sincock Affiliation: Jun. 18, 2026 Pleas remember, The funds are the customers, they have a right to current updates. Quarterly reporting is the least the client needs! Our account costs currently pay for this reporting!!

Sent from my iPhone

Penny Copp — Jun 18, 2026
Subject: S7-2026-15 Comment From: Penny Copp Affiliation: Jun. 18, 2026 Company earnings should be disclosed in real time and not delayed for months. By enabling companies to delay release of company earnings, it will facilitate insider trading amongst those who have a birds eye on earnings. Why are we attempting to harm others financially when the system in place currently is not broken?

Sent from my iPad

Penny Holliday — Jun 18, 2026
Subject: S7-2026-15 Comment From: Penny Holliday Affiliation: Jun. 18, 2026 My name is Penny Holliday and I am retired. I implore you to continue quarterly reporting! I believe it adds to corporate accountability and keeps the public informed. Again, I urge you not to end quarterly reporting! Thank you.

Penny Kowalewski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Penny Kowalewski Affiliation: Jun. 18, 2026 The rich are rich enough

Sent from my iPhone

Penny Selin — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Penny Selin Affiliation: Jun. 18, 2026 Penny Selin, retired in Wisconsin. That being noted I think it is unjust to not disclose daily my funds activities. I don't know why quarterly would affect the outcome but it apparently did.
More than likely it allows for some unscrupulous behaviors to happen. The government employees should also be held liable for any insider information used to their gain. Come on America do it right .

Yahoo Mail: Search, Organize, Conquer

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penny Sullivan — Jun 18, 2026
Subject: S7-2026-15 Comment From: penny Sullivan Affiliation: Jun. 18, 2026 No 6 month blackout on financial transparency, keep reporting!

Pepper Hume — Jun 18, 2026
Subject: S7-2026-15 From: Pepper Hume Affiliation: Jun. 18, 2026 If they have nothing to hide, why should they heitate to sign? This would be just another USA protection that the next admin will have to waste time restoring. Leave this protection against corporate theft alone.

Pepper Hume

Pepper Mullen — Jun 18, 2026
Subject: S7-2026-15 From: Pepper Mullen Affiliation: Jun. 18, 2026 Hello, my name is Pepper Mullen. I am a retiree of no great importance living in Kyle, Texas. I care about quarterly reporting because corporations already take too much advantage over the general public. Way too much,

financially, environmentally, medically.
Keep the quarterly reporting. More accountability, not less.

Sent from my iPhone

Perry Trost — Jun 18, 2026
Subject: NO on proposed Rule change From: Perry Trost Affiliation: Jun. 18, 2026 Hell no! Business is fraudulent enough as it is! They need to report MORE OFTEN to stop fraud, NOT LESS!!! This is a TERRIBLE IDEA. 😡😡😡

Sent from AOL on Android

Persis M Karim — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Persis M Karim Affiliation: Jun. 18, 2026 Corrupt and a scheme to cheat small-time investors! Disclose quarterly!
Persis Karim

Get Outlook for iOS

Personal Gmail — Jun 18, 2026
Subject: S7-2026-15 From: Personal Gmail Affiliation: Jun. 18, 2026 I'm a long time investor and I've seen nothing but positives from the quarterly reporting requirement. It would be ridiculous to change this. I am a retired clinical research scientist in rural Nebraska. We need to keep companies accountable. Carla Frye

Warm regards,

Dr. Carla B. Frye

Hebron, Nebraska
224-234-2411

Pete Hammill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pete Hammill Affiliation: Jun. 18, 2026 Keep the reporting quarterly, this requirement came for a reason. There is no need to go back to the failures that occurred when it was semi-annual.
Pete Hammill
Retiree

Sent from my iPhone

Pete Nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pete Nelson Affiliation: Jun. 18, 2026 The quarterly reporting requirement is a very helpful tool and should not be eliminated. There is no benefit to consumers by eliminating it, it only benefits corporations. Thank you.

Pete Nelson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pete Nelson Affiliation: Jun. 18, 2026 The quarterly reporting requirement is a very helpful tool and should not be eliminated. There is no benefit to consumers by eliminating it, it only benefits corporations.
Thank you.
Pete Nelson

Pete Nelson
Engineering Software Manager

(o) (256) 356-8661 Ext. 2197
(e) Pete.Nelson@tiffinmotorhomes.com
105 2nd Street NW | Red Bay, AL 35582

tiffinmotorhomes.com

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Peter Gendusa — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peter Gendusa Affiliation: Jun. 18, 2026 There is no good reason to change earnings reports to ‘semi-annual’ for consumers.
Keep the reporting standard of quarterly reports as is.

Peter Gendusa

Gendusa Contracting
352-279-8356
pgciboss@gmail.com
CBC1260021

Peter Rinn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Peter Rinn Affiliation: Jun. 18, 2026 I like the 6 month idea that you are proposing. Will allow conpany to focus on what matters instead of concentrating on short term moves to jack up stock prices.

Peter Shire — Jun 18, 2026
Subject: S7-2026-15 From: Peter Shire Affiliation: Jun. 18, 2026 Public Comment on Proposed Rulemaking: Quarterly Financial Reporting Cadence
Submitted by: Peter Shire, Vice President of Sales & Marketing, Huntersville, NC, 28078
I am writing to strongly urge the Securities and Exchange Commission (SEC) to maintain the current quarterly financial reporting framework. The existing 10-Q filing cadence serves as the bedrock of transparency and capital market integrity in the United States. Transitioning to a less frequent reporting model would inevitably create dangerous blind spots, starving market participants of timely data, increasing informational asymmetry, and inviting heightened market volatility. Continuous disclosure ensures that management teams remain strictly accountable to the public, fostering an ongoing culture of corporate discipline and preventing the dangerous accumulation of obscured material financial shifts.
The historical context of our current regulatory strength must not be forgotten or dismantled. After Enron and WorldCom, Sarbanes-Oxley makes every CEO and CFO personally certify every quarterly and annual report. Twenty-four years of quarterly signatures by CEOs and CFOs have kept American investors safe and proven that no boardroom in America is above or beyond the law. Relaxing these foundational rules now would fundamentally erode the guardrails that have successfully mitigated corporate fraud for nearly a quarter of a century, ultimately harming retail investors and weakening the global competitiveness of the American financial system.

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Peter Shire

Phil Lanoue — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Phil Lanoue Affiliation: Jun. 18, 2026 We don’t need to go backwards in time. Keep Quarterly Reports.

Phil Soucheray Jr. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phil Soucheray Jr. Affiliation: Jun. 18, 2026 Do NOT hand this

gift out to public businesses. It will tank individual’s already-shaky confidence in the entire investment arena, erode IRA savings efforts at a time when confidence in investment is more essential than ever.

Phil Soucheray

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philine664 — Jun 18, 2026
Subject: S7-2026-15 Comment From: philine664 Affiliation: Jun. 18, 2026 If it ain't broken,don't try to fix it.

Sent from my Galaxy

Philip Taylor — Jun 18, 2026
Subject: S7-2026-15 From: Philip Taylor Affiliation: Jun. 18, 2026 The quartely reporting has worked well. Do not change it. It works, don’t break it.

Philip Taylor
Retired
Puyallup, washington

Phillip Branner — Jun 18, 2026
Subject: S7-2026-15 From: Phillip Branner Affiliation: Jun. 18, 2026 My name is Phillip Branner. I am retired and live in Baltimore County, MD. The Sarbanes Oxley Act was passed to protect the public from the atrocities committed by Enron, which caused untold damage to an untold number of people. The quarterly filing requirement reduces the amount of time between filings in which corporations and their boards can wreak havoc once again on our financial system. I have to date seen nothing to indicate that conditions that would reduce the likelihood of fraud or other criminal activity have improved to the point of justifying a loosening of the rules set out in the law. Indeed, it is a hall pass to corporate executives to take advantage of such loosening and reinstate some of their illegal and immoral ways. Please help to protect the safety of my savings by not passing this rule.

Phillip Escalante — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Phillip Escalante Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Keep the stock market transparent, if the citizens are wealthy then everyone benefits. And the

markets keep pumping. If insider only know the qtr reports then how are we supposed to make smart financial decisions. If the citizens start losing money then the markets are negatively effected and growth slows or collapses.

Phillip Imler — Jun 18, 2026
Subject: S7-2026-15 From: Phillip Imler Affiliation: Jun. 18, 2026 Accountability for all to see ,please vote to continue, Fl. ,concerned citizen.
Do what's right for the people !

Phyllis Breidinger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Breidinger Affiliation: Jun. 18, 2026 Less transparency is never good for the people! I have investments in the stock market which if this were to happen, I would withdraw every penny.
I am retired now as an RN,and I worked very hard for people in an honest profession. The SEC needs to be honest too. P. BREIDINGER

Sent from my iPad

Phyllis Cook — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Cook Affiliation: Jun. 18, 2026 Absolutely NOT! We need accountability and transparent records!

Phyllis Cook
Retired

Phyllis D Harrison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis D Harrison Affiliation: Jun. 18, 2026 Don’t mess with quarterly reporting. It works the best. Keeps us informed information on a better schedule especially for mature investors.

Phyllis Harris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Harris Affiliation: Jun. 18, 2026 I am a project manager at a large university. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
Phyllis Harris
Kentucky

Phyllis Peters — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Peters Affiliation: Jun. 18, 2026 Keep this

accountability quarterly!

Sent from my iPad

Phyllis Peters — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Peters Affiliation: Jun. 18, 2026 Keep this accountability quarterly!
Phyllis Peters
Sent from my iPad

Phyllis Roland — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Phyllis Roland Affiliation: Jun. 18, 2026 Continue quarterly reporting

Sent from my iPhone

Phyllis Schaeffer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Phyllis Schaeffer Affiliation: Jun. 18, 2026 In the course of life we learn from our mistakes. Continuing to make the same mistake and not change is foolish and immature. So twice a year reporting, which did not work, may not be wise and in the long run not beneficial. Quarterly reporting is beneficial and wise. My name is Phyllis Schaeffer, a retired Kansas and Illinois teacher living in Chicago, Illinois.

Sent from my iPhone

Phyllis Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Phyllis Smith Affiliation: Jun. 18, 2026 Why support insider trading??? Why not support transparency on Wall Street???? Just do the ethical thing, and stop this whole idea.
Phyk

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piggy909 — Jun 18, 2026
Subject: S7-2026-15 Comment From: piggy909 Affiliation: Jun. 18, 2026 ENRON WAS A WARNING. Do not undo the quarterly reporting thst keeps companies from hiding failure.

Pippa Kinloch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pippa Kinloch Affiliation: Jun. 18, 2026 Another outrageous attempt to ruin us, and fatten their pockets!😡 This is absolutely unacceptable! Stop the madness already

Sent from my iPhone

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pmcpheron — Jun 18, 2026
Subject: S7-2026-15 Comment From: pmcpheron Affiliation: Jun. 18, 2026 Pamela McPheron Retired Production Artist
I want to keep an eye on my meager investments! Quarterly!

Sent from my Galaxy

Polly's primary — Jun 18, 2026
Subject: S7-2026-15 From: Polly's primary Affiliation: Jun. 18, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. Do not cut that requirement in half! Fewer signatures means less accountability.

Poshi Walker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Poshi Walker Affiliation: Jun. 18, 2026 Pasha Walker, retired Social Worker. My retirement investments are crucial to my living financially independent. I urge you to continue to require quarterly postings so that I, and those like me, are not left in the dark!

Pasha Walker

Pradeep Rijhwani — Jun 18, 2026
Subject: S7-2026-15 Comment From: Pradeep Rijhwani Affiliation: Jun. 18, 2026 Keep quartey reporting in place

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Pranav Ghai, Co-Founder and CEO, Calcbench — Jun 18, 2026
June 18, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-109
Dear Ms. Countryman:
RE: Reforming Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies -

File Number S7-2026-15
Thank you for the opportunity to comment on the Securities and Exchange Commission's proposal to
permit domestic reporting companies to file one semiannual report on Form 10-S and one annual report
per fiscal year, in lieu of quarterly reports on Form 10-Q. I am writing on behalf of Calcbench, a financial
data platform used by institutional and individual investors, financial advisors, and fundamental research
analysts.
Our firm strongly opposes moving away from quarterly reporting. If enacted, it will increase the
costs to ALL investors. It will drive up transaction costs and limit price discovery. It will hurt
exactly those investors that the SEC protects.
The Case for Change
The premise for allowing companies to report semi-annually rests primarily on reducing the regulatory and
compliance burden of being a public company — lowering costs, enabling executives to focus on
long-term strategic execution rather than short-term earnings pressure, and motivating more companies
to go or remain public without undermining fundamental investor protections.
Proponents point to markets across the globe that have already made this shift, including the European
Union and the United Kingdom, and countries that have always had a semi-annual reporting cadence,
including Japan and Australia. They also point to a notable chorus of business leaders supporting the
change, from Jamie Dimon of JPMorgan Chase1 to Kunal Kapoor of Morningstar2
, Adena Friedman of
Nasdaq3
, and the Business Roundtable4
, which represents approximately 200 CEOs of leading U.S.
companies.
The Stronger Case for Quarterly Reporting
We strongly believe that these proposed changes have the potential to compromise the shareholders
these companies ultimately serve. The CFA Institute surveyed 2,500 members working as investment
analysts and portfolio managers as part of its recent report, Investor Perspectives: Quarterly Reporting –
What Investors Tell Us About Quarterly Reporting, Why It Matters and Why They Support It in an Era of
Artificial Intelligence. These members strongly supported retaining mandatory quarterly reporting. In
1www.bloomberg.com/news/articles/2025-10-07/dimon-would-welcome-change-in-quarterly-earnings-requirement?embedded-check
out=true
2 https://fortune.com/2026/05/05/morningstar-ceo-sec-quarterly-reporting-semiannual-kunal-kapoor/
3www.reuters.com/sustainability/boards-policy-regulation/nasdaq-supports-reforms-reduce-burden-public-companies-ceo-friedman-s
ays-2025-09-15/
4 www.businessroundtable.org/business-roundtable-supports-move-away-from-short-term-guidance
addition, prominent asset managers and quantitative investment firms — including Citadel5
, Fidelity6

, Two
Sigma[7]
, Blackrock[8]
, T.Rowe Price[9]
, and D.E. Shaw[10]
— have all warned against the move.
Shareholders want more information, not less. Reduced reporting frequency will increase market price
volatility, increase transaction costs, and diminish the ability to monitor company performance. Overall
transparency won't increase — which is precisely why India and China, the two largest emerging markets,
have moved toward quarterly reporting over the last several decades.
The demand for more data, not less, is not theoretical. Calcbench clients collectively manage more than
$20 trillion in assets under management, and our direct experience working with these institutions reveals
how professional investors actually use quarterly financial disclosures. In a cohort of our institutional
investors, data usage increased 20.3% year over year — from 285.5K to 343.5K queries to our database.
That is a clear signal of growing reliance on data, not diminishing need.
That reliance runs deep. Institutional investors have built their analytical frameworks, risk models, and
portfolio monitoring processes around the cadence of quarterly disclosure. A shift to semiannual reporting
wouldn't just reduce the frequency of required filings; it would create extended periods when professional
investors — and ultimately their retail clients — must make capital allocation decisions with materially less
information about the companies they hold or are evaluating.
The information gap would not be filled equally. Institutional investors may be able to request data directly
from company investor relations teams (which, incidentally, raises the risk of Regulation FD violations) —
but retail investors have no such access. As for the claim that Form 8-K filings would bridge the gap: an
8-K can signal that something material has happened, but it does not translate that event into its income
statement or balance sheet impact. That financial translation is precisely what quarterly reporting provides.
Nor do we believe that these changes will help the IPO market. As Shivaram Rajgopal, the Roy Bernard
Kester and T.W. Byrnes Professor of Accounting and Auditing at Columbia Business School, has stated,
"The defining feature of an IPO is information asymmetry — management knows the business; the public
doesn't yet. Quarterly reporting is one of the fastest mechanisms to close that gap. Reducing it makes
IPO investing more opaque, not less risky to avoid.
"[11]
Moreover, IPOs are already making a comeback with quarterly reporting intact. The Financial Times
reported that "sixty US companies have gone public this year, raising nearly $40bn, the highest

year-to-date deal value since 2021, according to data from Dealogic that excludes listings of blank-cheque companies. Goldman expects that figure to rise to a record $225bn this year following the
raft of big listings.
”12
The cost of the regulatory and compliance “burden” on public companies is the "cost" component of running a vibrant equity market. Authors of the above mentioned CFA Institute report, Sandy Peters and

5www.youtube.com/watch?v=y0ZrTZ-uUg0
6Ibid
7www.reuters.com/legal/government/two-sigma-de-shaw-join-wall-street-push-against-us-secs-bid-relax-quarterly-2026-04-15/
8 Ibid
9 Ibid
10 Ibid
11 An excert from this article
https://www.forbes.com/sites/shivaramrajgopal/2026/05/05/the-secs-semi-annual-reporting-proposal-a-solution-in-search-of-a-proble
m/ was posted on his LinkedIn.
12 www.ft.com/content/f7dae4e1-d650-45ab-ac97-043c7a965d24?syn-25a6b1a6=1
Matthew Winters, highlight that the supposed costs for quarterly reporting “represents but a tiny fraction
(.004%) of the approximately $67 trillion in equity market capitalization of the NYSE and NASDAQ; and
the SEC’s reporting framework established under the Securities Acts of 1933 and 1934 has been a major
contributor to the investor confidence underlying these markets.
”
Lastly, we do not believe that providing the option for companies to report semiannually will reduce a company’s “short-termism” and give executives the time and space to focus on long-term investments. As
we’ve seen this year, thanks in part to AI, companies have moved away from short-termism and are investing for the long-term. Based on our recent earnings tracker13
, which looked at roughly 3,600
companies from Q1 2025 to Q1 2026, we found that net capital expenditures are up 29.5% this year over
last; companies are already making plans across long time horizons.
In Conclusion
While Calcbench appreciates the Commission’s effort to encourage more companies to access public
capital markets, we urge the Commission not to proceed with optional semiannual reporting. Our opposition to this proposal stems from concerns about investor protection and our proprietary data, which
shows demonstrated and growing demand for high-frequency financial data among the sophisticated market participants who rely on quarterly disclosures as a core input to their investment processes. We
strongly believe these proposed amendments will be bad for large financial institutions and for small investors: friends, neighbors, and fellow Americans. Both directly and indirectly, costs on these people will
increase.
If the goal is to reduce regulatory burden, streamlining the 10-Q is a more logical path. If the goal is long-term investment, the focus should be on executive compensation structures. But eliminating

quarterly reporting is not a solution to any of the problems its proponents describe.
Sincerely,
Pranav Ghai
Co-Founder and CEO, Calcbench
13 https://www.calcbench.com/blog/post/blogger5733115489165631503/Last-Call-on-Q1-Earnings-Updates

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Primary — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Primary Affiliation: Jun. 18, 2026 Quarterly reporting is very necessary to keep the shareholders and potential investors uptight date with the financial wellbeing of the company.

Sent from my iPhone

Priscilla Abbott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Priscilla Abbott Affiliation: Jun. 18, 2026 Keep up with quarterly reporting. Average people benefit from transparency.

Sent from my iPhone

Priscilla Brewer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Priscilla Brewer Affiliation: Jun. 18, 2026 Stop catering to the rich. The workers demand justice. Stay the course. Be the responsible ones. For the good of all. Not just some.

Priscilla Lundberg — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Priscilla Lundberg Affiliation: Jun. 18, 2026 Continue to require companies to report quarterly. Less transparency never results in better outcomes. Now is not the time to play with people's security. I have two children to support as a single mother. Priscilla Lundberg, Director of Inroads to College at Portland Community College.

Priscilla

Priscilla Marsh — Jun 18, 2026
Subject: Quarterly Reporting From: Priscilla Marsh Affiliation: Jun. 18, 2026 I am strongly opposed to the proposed change from quarterly reporting to bi-annually. Transparency and timely, accurate information is essential in business, and the public has the right to keep abreast of what is happening with their money. My name is Priscilla Marsh and I am retired. I need to keep a close eye on the economy and my investments. Twice a year is simply not enough. Thank you.

Priscilla McCormick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Priscilla McCormick Affiliation: Jun. 18, 2026 You don't need a name (Priscilla McCormick), job title (disabled creative writer), or a reason why this matters to you to understand why changing SEC filing from quarterly to every six months is a bad idea (checks and balances are needed in capitalism as well as in government, lest the little guy get crushed under the weight of greed and power). Suffice it to say I've survived a stroke, schizoaffective bipolar disorder with psychotic features, and postpartum psychosis, and I wouldn't be able to manage without protections in place so that I can survive financially without being swallowed up like krill in the bristly teeth of a whale in the sea as one might long ago have found off the Coast of Cape Cod. This matters because the SEC needs to be monitored frequently in order to keep the money trail transparent.

Priscilla McCormick
Memoir Writer I Creative Writing Coach for Elders, Enduring Elephant Memoirs 508.534.9366I 774.454.4629 I enduringelephant@gmail.com
https://www.enduringelephantmemoirs.com/
9 Coolidge Rd. I West Yarmouth I MA 02673

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Pritam Prakash — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Pritam Prakash Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You are a regulatory body. You need to have stringent regulations and public companies need to be held accountable to what they are doing every quarter or every day. Removing it would leave them loose. Those vital information help us decide if we are not getting scammed. Make it more strict or leave it as it is. America is not a third world country. We have to have accountability of what public companies do.

Prudence Daniels — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Prudence Daniels Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Americans are being screwed in every aspect of life. Our government is controlled by billionaires and now there is a trillionaire. We need protection for our financial interests instead of for the wealth of corporations.

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pwarner paulwarnerproductions.com — Jun 18, 2026
Subject: S7-2026-15 Comment From: pwarner paulwarnerproductions.com Affiliation: Jun. 18, 2026 Markets now move faster than ever and quarterly reporting lets investors keep abreast of the latest developments. Investment ownership is for everyone.

Paul Warner
A/V Engineer

Q Lehman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Q Lehman Affiliation: Jun. 18, 2026 Quarterly reporting is a must have tool for the individual investor, removing it or making it 6 months, blinds the investor making critical decisions on the heath and welfare of the companies they invest in.

Quando Gerst — Jun 18, 2026
Subject: S7-2026-15 Comment From: Quando Gerst Affiliation: Jun. 18, 2026 Quando Acct Rep. and this needs to remain quarterly for transparency.

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quinwilliams1 — Jun 18, 2026
Subject: Comment on S7-2026-15 From: quinwilliams1 Affiliation: Jun. 18, 2026 The proposed semi-annual reporting schedule is an extremely bad idea. Maintaining transparency is important to the health of our system. I depend on my investments for living expenses.

Margaret Quinby Williams
Retired

Sent from my Galaxy

R Andre Klein — Jun 18, 2026
Subject: S7-2026-15 Comment From: R Andre Klein Affiliation: Jun. 18, 2026 As a small investor I rely on quarterly reporting to know what's up with each company in which I own shares. Please do not revert from quarterly to semiannual reporting.

R Blackford — Jun 18, 2026
Subject: S7-2026-15 From: R Blackford Affiliation: Jun. 18, 2026 If you are going to loosen the rules again, I'm simply going to have to invest overseas. I will not go through that again.

Sent from my iPhone

R GEOFFREY VARGO Retired — Jun 18, 2026
Subject: File No. S7-2026-15 From: R GEOFFREY VARGO The SEC's proposal to allow public companies to replace quarterly reporting with semiannual disclosures is a step in the wrong direction. Quarterly reporting serves a critical purpose: it protects individual investors by ensuring that all market participants receive timely information about a company's performance and risks. Moving to semiannual reporting would double the period between required disclosures, widening the information gap between corporate insiders and ordinary shareholders. That gap is where uncertainty, volatility, and mistrust thrive. Supporters of the proposal argue that less frequent reporting would reduce corporate short-termism and encourage management to focus on long-term growth. However, the evidence does not support that claim. Research conducted by the CFA Institute examining similar changes in the United Kingdom found no meaningful impact on corporate investment behavior when reporting frequency was reduced. In other words, the SEC is proposing a tangible cost—less transparency for investors—in exchange for a benefit that research suggests is unlikely to materialize. The companies most likely to abandon quarterly reporting are also the companies where transparency and oversight matter most. Smaller and less-followed public companies already receive limited analyst coverage and media scrutiny. Reducing their reporting obligations would make them even harder for investors to evaluate, increasing risk rather than reducing it. For decades, U.S. securities regulation has moved toward greater transparency and a more level playing field. Regulation Fair Disclosure (Reg FD) was designed to ensure that material information reaches all investors at the same time. Allowing companies to report only twice a year would move in the opposite direction, providing fewer opportunities for investors to assess performance and hold management accountable. Investor confidence depends on timely, reliable information. Quarterly reporting is not a burden on market integrity—it is one of its foundations. The SEC should reject this proposal and continue advancing transparency rather than retreating from it.

R Lastname — Jun 18, 2026
Subject: S7-2026-15 Comment From: R Lastname Affiliation: Jun. 18, 2026 Companies know **** well what their financial situation is. That's what they have accountants for. Investors/shareholders deserve transparency.

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r m — Jun 18, 2026
Subject: S7-2026-15 Comment From: r m Affiliation: Jun. 18, 2026 Investors will flee

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R M — Jun 18, 2026
Subject: S7-2026-15 Comment From: R M Affiliation: Jun. 18, 2026 There is no reason that I have found to return to twice per year reporting times. This has been done before and it harmed investors. More frequent information is better than less frequent. Today's computer capabilities should be making on demand financial information the standard. The plan to go backwardx to twice per year reporting is beneficial to no one.

RA — Jun 18, 2026
Subject: Comment on S7-2026-15 From: RA Affiliation: Jun. 18, 2026 I'm Rachel Alexander. I'm a nurse in PA. One of the only way normal people can try to build Wealth is through investing. Making things less transparent for investors only helps the rich. Everything doesn't need to be changed. Please consider keeping quarterly reporting.

Sent from Rachel's iPhone

Rachel Bielert — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Bielert Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please know that I find it irresponsible to reduce the reporting requirements which limits investors' quarterly transparency and security to be able to make sound financial decisions with their own money; and reduces accountability of those with the privilege of using investors' money to operate their businesses. It is the SEC's purpose to protect the people's interests who make that system work and if the SEC reduces its requirements for reporting it, in itself, will become ineffective as an entity. Please do not proceed with this plan.

Rachel McNett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rachel McNett Affiliation: Jun. 18, 2026 Do not bow down to those who lack conscience character, morality, humanity, sacrifice, principle! We are watching you.

Sent from my iPhone

Rae Grayham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rae Grayham Affiliation: Jun. 18, 2026 Quarterly reports keep all true Americans informed !!! We have a right to know what's going on !!! Cutting those reports let's more corruption to happen !!! ..

Absolutely sick of the evil being allowed to happen by the people that are elected to protect the American people !!!! ENOUGH !!! IS !!!! ENOUGH!!!!

Rae Grayham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rae Grayham Affiliation: Jun. 18, 2026 Quarterly reports keep all true Americans informed !!! We have a right to know what's going on !!! Cutting those reports let's more corruption to happen !!! ..

Rajesh Kassen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rajesh Kassen Affiliation: Jun. 18, 2026 This was in place for a reason, to stop fraud and keep investors informed.

Rajesh Kassen — Jun 18, 2026
Subject: S7-2026-15 From: Rajesh Kassen Affiliation: Jun. 18, 2026 This was in place for a reason, to stop fraud and keep investors informed.

Ralph and Elizabeth Woods — Jun 18, 2026
Subject: S7-2026-15 From: Ralph and Elizabeth Woods Affiliation: Jun. 18, 2026 Free market economy assumes free flow of information. Omitting quarterly reporting requirements removes a primary source ofthis free flow of information.
Stop the oligarchy. Promote Frame markets.

Ralph Hensley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ralph Hensley Affiliation: Jun. 18, 2026 Comment Opposing Reduction of Public Company Reporting Requirements

To the Securities and Exchange Commission:

I write in opposition to any proposal that would reduce the frequency of required public company financial reporting from quarterly to semi-annual reporting.

Quarterly reporting serves a critical role in maintaining transparency, market confidence, and investor protection. Public investors, including retirees, pension funds, veterans, and working Americans saving for retirement, rely on timely and accurate financial information to make informed investment decisions.

Since the passage of the Sarbanes-Oxley Act following major corporate scandals such as Enron and WorldCom, chief executive officers and chief financial officers have been required to personally certify the accuracy of financial reports. These certifications create accountability and help deter fraud by placing responsibility directly on corporate leadership.

Reducing reporting frequency would lengthen the period between mandatory disclosures, potentially delaying the identification of financial irregularities, material weaknesses, declining business performance, or fraudulent conduct. Investors would be forced to make decisions with less current information, increasing uncertainty and market risk.

Less frequent reporting may also disproportionately harm retail investors, who generally lack the resources available to institutional investors to independently monitor company performance between reporting periods.

The SEC's core mission includes protecting investors, maintaining fair and orderly markets, and facilitating capital formation. Reducing the frequency of financial reporting would weaken transparency and accountability while providing fewer opportunities for investors to evaluate company performance.

I respectfully urge the Commission to retain quarterly reporting requirements and preserve the investor protections that have helped strengthen confidence in U.S. capital markets for more than two decades.

Sincerely,
Ralph Hensley
Retired
Dayton, VA.

Ralph Melgard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ralph Melgard Affiliation: Jun. 18, 2026 No do not allow this path.

Sent from my iPhone

Ramona Atkinson — Jun 18, 2026
Subject: S7-2026-15 From: Ramona Atkinson Affiliation: Jun. 18, 2026 Allowing this will only hasten the already collapsing capitalist system to fall completely. We are tired and fed up with these criminals.

Ramsey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ramsey Affiliation: Jun. 18, 2026 My name is Ramsey Rabie, a Realtor and personal investor. Keep the quarterly reporting so investors can better protect themselves.

Ramsey Rabie
Realtor®
(713) 545-3336
Rabie Realty Group
1723 Parklake Village Dr
Katy, TX 77450

Randall Safier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Randall Safier Affiliation: Jun. 18, 2026 This proposal should be rejected; it would reduce transparency and timeliness of true financial performance information to the detriment of stockholders ability to make informed decisions on their investment portfolio. I would, in fact, be in favor of an opposite proposal to require more frequent reporting than quarterly (monthly, biweekly, or weekly), similar to EVMS reporting times required of many companies working under federal contracts.
Randall M. Safier, JD
Colonel, U.S. Army (Retired)

Systems Engineer (Retired)

Sent from my iPhone

Randy Chandler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Randy Chandler Affiliation: Jun. 18, 2026 I think public companies should report monthly.

Sent from my iPhone

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randy morrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: randy morrell Affiliation: Jun. 18, 2026 Randal Morrell
Retired
Please do not change.
6 months is to long to wait to make good decisions. Things could be going bad and you will to late to make right decisions.

Randy Newnham — Jun 18, 2026
Subject: S7-2026-15 Comment From: Randy Newnham Affiliation: Jun. 18, 2026 Hello,
My name is Randy Newnham, and I work in public relations. Implementing this rule will reduce transparency and trust in the market. At a time when white collar crime by corporations is in the rise, a rule such as this opens the door for more fraud and abuse.

Best,
Randy

Randy Slusser — Jun 18, 2026
Subject: S7-2026-15 From: Randy Slusser Affiliation: Jun. 18, 2026 Make them accountable! If anything, add more times they have to sign.

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randyo4593 — Jun 18, 2026
Subject: S7-2026-15 Comment From: randyo4593 Affiliation: Jun. 18, 2026 Give Soros back his political influence donation NOW!! Tell me what my advantage will be if this happens...because I can't figure it out. Was this originated during the joe biden era?

Sent from my Galaxy

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raven92456 — Jun 18, 2026
Subject: S7-2026-15 Comment From: raven92456 Affiliation: Jun. 18, 2026 Transparency is paramount to anything!

Sent from my Galaxy

Ray Grant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ray Grant Affiliation: Jun. 18, 2026 It be kept at Quarterly. That does not allow the company to hide bad news too long and gives investors time to react.

Ray Peters — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ray Peters Affiliation: Jun. 18, 2026 From: Ray Peters, I'm retired and feel threatened by corporate greed raiding my portfolio, I would like SEC to name the principal entities proposing this ruling publicly so they can be investigated for wrongdoing and current performance in the markets and how this ruling benefits them.

Sent from my iPhone

Ray White — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ray White Affiliation: Jun. 18, 2026 Please don't roll this back to the 1955 method. It apparently did not work, and small investors paid a heavy price. Leave well enough alone. The SEC is falling prey to the age old axiom that government will continue to expand its domain, rules and self-appointed authority for no other reason that to accumulate power and fill its existing idleness. Pay attention to current manipulations and inside trading. That's what is currently important and is being neglected by the SEC.

Ray White

Sent from my iPhone.
Please excuse any omissions, typos, grammatical errors and assistance provided by auto-correct.

RayH — Jun 18, 2026
Subject: S7-2026-15 Comment From: RayH Affiliation: Jun. 18, 2026 We can do quarterlies, they can do quarterlies. Grow a pair.

Raymond Blank — Jun 18, 2026
Subject: S7-2026-15 From: Raymond Blank Affiliation: Jun. 18, 2026 Whom ever wants this, wants to be able to hide something. They get paid the big bucks,make them accountable.

Raymond Foster — Jun 18, 2026
Subject: S7-2026-15 Comment From: Raymond Foster Affiliation: Jun. 18, 2026 Thank you in advance for considering my comment. Quarterly reporting must continue for all public companies, and be strongly encouraged for all other companies as well. This is one of the foundational reasons for the Securities and Exchange Commission. Stand by why you were called and help people. Quarterly reporting is not overly burdensome, except to those who have something to hide or are lazy.

Raymond Majewski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Raymond Majewski Affiliation: Jun. 18, 2026 Please keep as is!!

Sent from my iPhone

Raymond Sexton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Raymond Sexton Affiliation: Jun. 18, 2026 Keep requiring companies to report quarterly. Quarterly reporting allows me to change my investments as needed to avoid months of poor performance by a company and to increase the opportunity for growth in my portfolio. Companies have to gather this information anyway so the cost of making it public is minimal and does not outweigh my need/right to know as a “regular” person investing in their company. As a retired person on a limited income, I need the opportunity to grow the money I have as much as possible. Please continue to require quarterly reporting.

Alice Sexton, retired nurse

Sent from my iPhone

Raymond Vanderhulst — Jun 18, 2026
Subject: S7-2026-15 Comment From: Raymond Vanderhulst Affiliation: Jun. 18, 2026 As an investor I rely on quarterly reporting to help shape my investment strategy. Plese keep the qurterly reports. We need and rely on them.

Raynell Neal Raynell Neal — Jun 18, 2026
Subject: File No. S7-2026-15 From: Raynell Neal I lived thru the 2008 financial crisis and the Enron crisis. Corporations need check and balances. Trust but verify

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Reba S Shiflett McCarty — Jun 18, 2026
Subject: S7-2026-15 Comment From: Reba S Shiflett McCarty Affiliation: Jun. 18, 2026 Reba McCarty, Florida Registered Nurse. Please keep quarterly reports, this is important to me because I change my strategy for retirement based on how I have done in the last quarter. Thank you.

Rebecca Bailey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Bailey Affiliation: Jun. 18, 2026 Retired on fixed income. Don't believe this change would benefit me, so LEAVE IT BE!

Rebecca Binks — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Binks Affiliation: Jun. 18, 2026 Rebecca Binks, retired educator
I have money invested in the stock market. It is imperative that publicly traded companies are held to a high standard of transparency. Otherwise who knows what kind of shenanigans the C suites will get away with. CEO salaries are already too high--what else can they get away with?

Sent from my iPhone

Rebecca Dupuy — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rebecca Dupuy Affiliation: Jun. 18, 2026 My name is Rebecca Dupuy. I am a supply chain executive in Memphis Tennessee working for a large public company. Moving from quarterly to semiannual reporting would be a reckless mistake and a direct threat to investor confidence. We already lived under semiannual reporting from 1955 to 1970, and the SEC moved to quarterly reporting because markets needed faster, clearer, and more reliable disclosure. That shift helped reduce information risk and lower the cost of capital for U.S. companies. Reversing it now would take us back toward a darker, less transparent market structure where insiders know more, ordinary investors know less, and bad news builds for six months before exploding into stock prices. In a fragile market, that loss of trust could trigger severe volatility and a major selloff, including a large stock market crash. Public markets run on transparency; semiannual reporting weakens the foundation of the entire economy. Please do not allow this proposal to move forward. Stay on the right side of history.

Sincerely, Rebecca Dupuy

Rebecca Fleischman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Fleischman Affiliation: Jun. 18, 2026 Rebecca Fleischman retired.
By increasing the time frame to six months you are encouraging corruption. This country does not

need more corruption

Rebecca Fry — Jun 18, 2026
Subject: S7-2026-15 From: Rebecca Fry Affiliation: Jun. 18, 2026 Rebecca Fry
School bus driver
Spouse is a retired UAW employee
None of us wants corporations to hide how they invest our money. Please do not end quarterly reporting. It sure would seem to current government is working to destroy the average American's ability to live decently, and for what purpose? Who's pockets is this lining? Yours? Sure makes me wonder.

Rebecca Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Jones Affiliation: Jun. 18, 2026 Do not change to reporting/reviewing every 6 months. As a taxpayer, I will lose. I worked, saved and invested for 49 work years. Enough is enough.

Get Outlook for iOS

Rebecca Kramer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Kramer Affiliation: Jun. 18, 2026 I've never earned a lot of money, but I've been saving for my retirement since my 20s. Like other small investors, I need the accountability and transparency from quarterly reports. Keep the current reporting schedule.
Rebecca Kramer, Washington state

Sent from my iPhone

Rebecca M — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca M Affiliation: Jun. 18, 2026 Rebecca May, former Dept. of Treasury employee. SEC, please do not allow this change. It is not a big burden on companies to report quarterly.

Rebecca Odum — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rebecca Odum Affiliation: Jun. 18, 2026 In this age of rapid information, being able to make decisions about investments based on reliable current information is critical. Past experience shows that more risk and danger is involved when reporting is delayed. As I look to potential retirement in the coming years, that risk is unacceptable. I have worked my entire life to be able to retire comfortably. This change could wipe out a significant portion of my savings. Keep the reporting quarterly. Stop taking us backwards.

Rebecca Odum, Chief Strategy Officer, Elkridge, MD

Sent from my iPhone

Rebecca Taylor — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Taylor Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Enough with underhanded methods to fleece "people"! That's right, families otherwise known as the "future" won't stand for loopholes by companies hedging their prosperity. You can't take it ALL & depriving people of a fair market is UNETHICAL! Be careful, karma can be vicious.

Rebecca Trgovac — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rebecca Trgovac Affiliation: Jun. 18, 2026 Keep the quarterly reporting!!! Helps for better management of portfolios

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Rebecca Wingard — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Wingard Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This decision is wrong and will be detrimental to Americans. Why are you working to hurt the citizens of this country? Why?

Rebekah Neumann — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rebekah Neumann Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I value transparency and being able to review timely information regarding investments. Please don't let companies move to biannual reporting.

Reeda Squires — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Reeda Squires Affiliation: Jun. 18, 2026 It should be monthly !!

Regina Heilman-Ryan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Regina Heilman-Ryan Affiliation: Jun. 18, 2026 I do not want to go back to 1950's for reporting. I want quarterly reporting
I am retired and my saving are critical to how I live my life.

Regina Heilman-Ryan

Regina Marubio — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Regina Marubio Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: this is outrageous. You are proposing something that protects corruption by the few at the expense of many. Do not allow public companies to hide vital information.

Regina satterfield — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Regina satterfield Affiliation: Jun. 18, 2026 This is a horrible return to Enron and beyond. Changing the reporting is just an excuse for steali)g from clients

Sent from my iPad

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remi The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: remi Hello from Canada. I'm currently an investor in the US market, the quarterly reports greatly help me make decisions in regards to understanding where the businesses I'm invested in are going. Having the reports be made quarterly definitely helps me make an educated decision which would greatly suffer if businesses are allowed to switch to semiannual reports. The opacity entailed would make me rethink my US positions entirely. Please do not proceed with this change! Have a nice day!

Renae H — Jun 18, 2026
Subject: S7-2026-15 Comment From: Renae H Affiliation: Jun. 18, 2026 Why is less transparency even being considered? That just opens the door to more fraud and corruption. This idea smells stinky. Who benefits from this proposed change? That should be looked into.
Renae
Admin Assistant

Rene Baudais — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rene Baudais Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are a must for myself, we need your help no. w

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Renee LaGamba — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Renee LaGamba Affiliation: Jun. 18, 2026 Renee LaGamba, Talent Operations, Transparency and accountability are crucial and deserved. We insist upon it staying quarterly.

Sent from my iPhone

Renee Scorsone and Chris Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Renee Scorsone and Chris Miller Affiliation: Jun. 18, 2026 Nope. This was changed to quarterly for a reason. Should be monthly. Do not make this change that would negatively impact any small investor. Just leave it alone.

Signed one already stressed citizen.

Sent from my iPhone

Renita Irvin — Jun 18, 2026
Subject: S7-2026-15 From: Renita Irvin Affiliation: Jun. 18, 2026 Quarterly, it works!

Sent from my iPhone

Rev. Christine Green — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rev. Christine Green Affiliation: Jun. 18, 2026 This is a terrible idea that promotes fraud. Christine Green,counselor

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Rex Brower — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rex Brower Affiliation: Jun. 18, 2026 Leave it the way it is or make it monthly

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Rex Tindell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rex Tindell Affiliation: Jun. 18, 2026 Do the right thing for the people all the people 💯

Sent from my T-Mobile 5G Device
Get Outlook for Android

Rex Ward Sanders — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rex Ward Sanders Affiliation: Jun. 18, 2026 You have to be kidding regarding changing the corporations reporting period from quarterly to semi annual! Look at the historical records and you will see this to be a bad change for every person that has money invested. Stand up for the people, not the corporations.

Rex W. Sanders

Rhea Pruett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhea Pruett Affiliation: Jun. 18, 2026 I am a retired Veteran and US citizen who understands the importance of accountability and validity of accurate information. This is best done with regular reviews. With today's tools validation of marketing information could be monthly but it needs to remain at least quarterly. Investment information must be transparent. Do not change the current process. Thank you. Rhea Pruett. Caledonia, MI.

Yahoo Mail: Search, Organize, Conquer

Rhonda Cabello — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhonda Cabello Affiliation: Jun. 18, 2026 I think this is a horrible idea for everyday investors and their retirement accounts. This only benefits corporate insiders. We rely on quarterly reporting to make decisions regarding our accounts.

Rhonda Jahn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhonda Jahn Affiliation: Jun. 18, 2026 Keep it QUARTERLY don't give corporations 6 months to hide fraud, waste, losses from investors. Thank You

Yahoo Mail: Search, Organize, Conquer

Rhonda McKinney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhonda McKinney Affiliation: Jun. 18, 2026 Rhonda McKinney - Quarterlt reporting is necessary fir transparency & to protect the millions of citizen forced to put money in the market for retirement.

Rhonda Valdez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhonda Valdez Affiliation: Jun. 18, 2026 Absolutely absurd! Do you not understand what “public traded” means??? It’s public- and anyone in the public can view it!! Your companies chose this path! Now fulfill your decision. Or is it just that you want MONEY without answering to those you finance you! #Cowards SEC owes US!!

Rhonda Valdez
Lakewood, CO
Zip Code 80227

~Rhonda
“Live out of your abundance not out of your scarcity”

Rhonda Waller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rhonda Waller Affiliation: Jun. 18, 2026 It's our money and we have a right to the most updated information possible and Quarterly statements, at a minimum are needed.
Less reporting means less scrutiny and information and leave greater chances of loss for the consumer and we have a right to be updated about our money. With the technology that exists there is no reason to have less information. If anything, we should have more. How does one gauge how their money is doing and continue to mange their money most efficiently with less quarterly reports? As a senior citizen, I need my money invested in the most stable funds possible and quarterly statements are paramount to ensuring that this is done with the ability to see growth or loss in a timely manner.
Thank you in advance for your consideration.

Best Regards,
Ms. Rhonda Waller

Ric Denn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ric Denn Affiliation: Jun. 18, 2026 Ric Denn CEO CHI
This is just theft from investors plain and simple. No changes to current reporting needed, I vote NO

Ric Denn

Ricard Herder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ricard Herder Affiliation: Jun. 18, 2026 Quarterly reporting is essential!

Get Outlook for iOS

Ricardo Gomez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ricardo Gomez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This rule change will stack the cards even further against every day American investors. The rich and powerful have access to information about companies in just about real-time, and the SEC already fails to address insider trading by the rich and powerful. These changes all but declare that the role of the SEC is to enrich the already powerful at the expense of everday Americans. These changes will also likely have unintended consequences that will harm the American economy and its role internationally.

Rich Arsenault — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rich Arsenault Affiliation: Jun. 18, 2026 Please keep the quarterly reports.

Companies commit fraud and this keeps checks and balances known.

Richard Arsenault
Massachusetts

Rich Holleran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rich Holleran Affiliation: Jun. 18, 2026 This is a bad idea. Investors need to know about performance. This will discourage people from putting money in. I know I will seek other opportunities for my funds if this passes.

Sent from my iPhone

Rich Pipito — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rich Pipito Affiliation: Jun. 18, 2026 How will this be better for the average working investor. What benefits will my modest portfolio realize.

RICHARD AULICINO — Jun 18, 2026
Subject: S7-2026-15 Comment From: RICHARD AULICINO Affiliation: Jun. 18, 2026 DO UR JOB AND PROTECT THE CITIZENS OF AMERICA!! KEEP THE 3MONTH!!

Sent from my iPhone

Richard Bailey — Jun 18, 2026
Subject: S7-2026-15 From: Richard Bailey Affiliation: Jun. 18, 2026 Retain the quarterly reporting requirement.

Sent from my iPhone

Richard Belson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Belson Affiliation: Jun. 18, 2026 Dropping quarterly reporting is just plain dumb. It provides no advantage to any one except to companies trying to hide something from their investors. This is an incredibly unintelligent thing to do.
Richard Belson, private investor

Richard Burk — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Richard Burk Affiliation: Jun. 18, 2026 Imagine a teacher telling you that you'll only get two report cards for the entire school year. Sounds great at first, right? You could hide a failed math test in October, and your parents wouldn't find out until the snow melts in January! But big companies aren't kids, and when they hide their "grades," everyday people lose

real money. Right now, some leaders in Washington want to let big companies share their financial report cards just twice a year instead of four times. This is a terrible idea. Keeping a close eye on companies every three months protects our money, keeps the stock market safe, and ensures the big bosses are telling the truth.

History shows us exactly what happens when we turn off the lights. America actually tried this "twice-a-year" experiment between 1955 and 1970, and it went horribly. Stock market returns basically froze in ice, and company values dropped like a rock. If we look at the world today, countries that allow companies to only report twice a year—like the United Kingdom and Spain—have much lower market values than the United States. When investors get left in the dark for six months, they get nervous, and nervous investors don't buy stocks. Quarterly reports give investors the confidence to keep the American economy growing.

Furthermore, six months is way too long to hide a giant mess under the rug. When a company is doing badly, half a year gives that bad news plenty of time to grow into a financial monster. By the time the public finally finds out, the company could be completely ruined, leaving ordinary people with half their savings wiped out overnight. Plus, when companies go silent, the big-shot corporate insiders and billionaires still find ways to sneak peeks at the numbers. Regular people who are saving for retirement are the only ones left guessing in the dark.
If reporting four times a year makes our stock market great, imagine how incredible it would be if we moved to monthly reporting! More information is always better. In fact, way back in the 1860s, American railroads used to share their earnings every single month, and it helped power the country's huge growth. If we got updates every month, there would never be any scary surprises. Investors could make smart choices instantly, markets would run smoother, and crooked companies wouldn't have a single month to hide their tricks.

Even the world's most famous billionaire investor, Warren Buffett, has said he loves getting corporate figures quarterly and hopes it stays that way. The powers that be should listen to the experts and history: do not let corporations dim the lights and hide their homework. We need to mandate quarterly reporting to keep our economy strong—and honestly, pushing for monthly reports would make the financial world even brighter, safer, and fairer for everyone.

Sincerely,

Richard Burk

Richard C. Holder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard C. Holder Affiliation: Jun. 18, 2026 Please keep the current quarterly reporting
requirements in place. Timely disclosure of financial information helps protect retail investors and promotes transparency in the markets.
Moving to six-month reporting periods would reduce accountability and could give insiders an advantage over ordinary investors. The current system strikes an appropriate balance between transparency and reporting burden. Thank you for considering my comment.
Carl Holder
Retired

R.C.Holder 🦬

Sent from Proton Mail for iOS.

Richard Fehn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Fehn Affiliation: Jun. 18, 2026 It is critical that the investor know how their investment is doing. There is NO reason to change the current procedure except to keep the information from the investor. In today's world things happen over night or hourly that can affect the consumer. KNOWLEDGE IS POWER!

Richard Fehn

Richard Fichter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Fichter Affiliation: Jun. 18, 2026 Keep it at every 3 months. QUARTLY.

Richard Naumoff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Naumoff Affiliation: Jun. 18, 2026 This does not work, bad idea, do not allow…

Sent from my iPhone

Richard Owens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Owens Affiliation: Jun. 18, 2026 I want quarterly's.

Sent from my iPhone

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richard pacheco — Jun 18, 2026
Subject: S7-2026-15 Comment From: richard pacheco Affiliation: Jun. 18, 2026 You buy a house; you need legal disclosures and title investigation/insurance. You get surgery you have right to look up doctors & hospitals. You get new meds: right to see FDA reports. Companies should have fiduciary rights to disclose and not hide their books. Why would anyone trust your exchange?

Richard Saliba — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Saliba Affiliation: Jun. 18, 2026 Keep it. Simple as that!

Sent from my iPhone

RICHARD SAUNDERS — Jun 18, 2026
Subject: Comment on S7-2026-15 From: RICHARD SAUNDERS Affiliation: Jun. 18, 2026 Please do not revert back to a longer time period between reports. We need this information quarterly.

Sent from AT&T Yahoo Mail on Android

Richard Warren — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Warren Affiliation: Jun. 18, 2026 The object, purpose and sole justification for governmental regulation of investment securities is to ensure that entities seeking investments from the public "level the playing field," giving all investors, large and small, the same information about their operations and holdings. A rule that allows capitalized entities to furnish one or a limited class of investors information that is not shared with other investors or potential investors defeats that purpose, eroding public confidence in the responsible agency and in the value of governmental regulation generally. I invoke the public trust you sought and swore to uphold in urging you to reject this modification of the rules. My name is Richard Warren, I am a retired state judge and living off a pension fund to which I contributed over the decades of my employment and the investments I made during that period. This matters to me because I depend on timely and accurate information of the nature found in quarterly filings, for making decisions about my investments.

Richard Wratchford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Richard Wratchford Affiliation: Jun. 18, 2026 Companies should have to show their employees the books and give them a certified itemized form showing all their expenses at least once a year

Get Outlook for iOS

Rick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Affiliation: Jun. 18, 2026 Even considering this, tells a lot about the SEC! The people of this country are the reason for your success, don’t screw us over!

Sent from my iPhone

Rick Bennett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Bennett Affiliation: Jun. 18, 2026 We learned what happens when we do this sort of thing back in 1929. As such we changed the law and the reporting requirements to protect everyone from the abuse of greedy criminals who were stealing from us using pens and papers in corporations. Don’t be stupid. Do not reverse this law. The law was written

because we had gone through the great depression and we learned what happens when people steal, using pens and paper instead of guns.
Oh, and we shouldn’t allow people to steal using guns either.

Sent from my iPhone

Rick Blake — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Blake Affiliation: Jun. 18, 2026 I've worked for 4 large corporations and saw directly that reporting had a direct and favorable impact on the decisions being made. Yes, there will be efficiencies gained from less reporting but also less accountability for decisions being made. I haven't heard anything that suggests the tradeoff is good for investors or the public.

Rick Bosak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Bosak Affiliation: Jun. 18, 2026 I want to keep quarterly reports. This is an effort by the billionaires to take unfair advantage of small investors. This is greed personified.

Rick Breuer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Breuer Affiliation: Jun. 18, 2026 Stop the steal

Sent from my iPhone

Rick Evey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rick Evey Affiliation: Jun. 18, 2026 Leave it at quarterly! The corporations are looking for less oversight.

Rick E.

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rick fisher — Jun 18, 2026
Subject: S7-2026-15 Comment From: rick fisher Affiliation: Jun. 18, 2026 Quarterly

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Rick Floreani — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rick Floreani Affiliation: Jun. 18, 2026 I worked in finance for 30 years. We need more frequency and transparency from companies, not less. The public needs to know this data far more quickly than 6 months. This will reduce trust in the financial system. Do not reduce reporting requirements or frequency.

Ricky Schultz — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ricky Schultz Affiliation: Jun. 18, 2026 Quarterly reporting is essential. There are too few people with far too much money.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ricky Vincent — Jun 18, 2026
Subject: S7-2026-15 From: Ricky Vincent Affiliation: Jun. 18, 2026 Shell companies buying dirt cheap when they know the minerals are worth millions.

Riley Tuhoski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Riley Tuhoski Affiliation: Jun. 18, 2026 NO! We The People want to keep it QUARTERLY!!!!! That's an ORDER!!!!

Sent from my iPhone

Riley Tuhoski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Riley Tuhoski Affiliation: Jun. 18, 2026 Keep this Quarterly!!! The average working person has enough burden without this B.S.!!!!

Sent from my iPhone

Rinah Fernandez-Vasquez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rinah Fernandez-Vasquez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:Transparency is essential!

Rita Butzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rita Butzer Affiliation: Jun. 18, 2026 It is not hard for companies to report quarterly. What is hard is for individuals to assess how their investments are doing without quarterly reports. Keep quarterly reports!

Rita Butzer
Belmont, MA

Sent from my iPhone

Rita Hand — Jun 18, 2026

Subject: S7-2026-15 Comment From: Rita Hand Affiliation: Jun. 18, 2026 Why? Why is this even under discussion? People depend on this information and especially small investors like me depend on it. What is the purpose? Is it to save money for big companies so they can save $$ on preparing two less reports a year? Come on! Seriously now, with AI in use by all big companies, it really costs that much more to prepare those two reports that you are trying to take away??? Two quarterly reports a year? Like they're not making enough money as it is? Nothing like government for the rich oligarchs.
No, I imagine the real reason is so the wealthy and "connected" can have even more insider trading than goes on presently!
Rita Hand, Retired Teacher,
Yonkers Public Schools, New York

Sent from my iPhone

Rita Hand — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rita Hand Affiliation: Jun. 18, 2026 Why? I depend on this information. But you, the SEC, want to help companies save money by preparing two less reports a year? Can it really cost that much?
No, the real reason must be so the wealthy and connected can have the opportunity for even more insider trading than goes on now! And way less oversight to monitor problems.

John Hand, Retired NYC Firefighter,
New York, New York

Sent from my iPhone

Rita Payne — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rita Payne Affiliation: Jun. 18, 2026 I think it is not good for investors. Please quash this while we can.

Rita Payne

Rita Scanio — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rita Scanio Affiliation: Jun. 18, 2026 KEEP THE REPORTING QUARTERLY. Corporations have proven they cannot be trusted to do the right thing. if they have major changes in their bottom line in a six month period and don't have to report quarterly, many, many people's portfolios would be damaged.

Sent from my iPhone

Rita Sesko — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rita Sesko Affiliation: Jun. 18, 2026 Keep quarry reporting!

Protect the 99%, not the 1%.

Rita Smith — Jun 18, 2026
Subject: S7-2026-15 From: Rita Smith Affiliation: Jun. 18, 2026 Looking for another banking collapse?

Sent from my iPhone

River Song — Jun 18, 2026
Subject: S7-2026-15 From: River Song Affiliation: Jun. 18, 2026 Monthly reporting would be the ideal, but anything LESS than quarterly would be a complete and total, hardline, "NO!".

RJ Binkowski — Jun 18, 2026
Subject: Comment on S7-2026-15 From: RJ Binkowski Affiliation: Jun. 18, 2026 Dialing back transparency and regulation in the business marketplace from quarterly to semi-annual reporting is almost assuredly an indication of the times that we are living in, as well as the vision of dults and fools. Why would concerted effort be made to destroy a proven safeguard to most citizens in the past 50+ years (unless it benefited a lesser amount of corporate interests)?

In these times, additional safeguards and watchdog groups are warranted provided the piss-poor judgment of this administration, increased practice of prostitution of public office, and the dereliction of duties for the common person that these oversights are meant to serve.

Raymond Binkowski Jr, LMSW
Brookfield, CT

Ro Durrstein-Robichaud — Jun 18, 2026
Subject: S7-2026-15 From: Ro Durrstein-Robichaud Affiliation: Jun. 18, 2026 Save quarterly reporting.
We the people need to know what is going on behind closed doors with our investments. Enron ruined my best friends life through the greed and self dealing. He still has ptsd because of it. We are done with the MASSIVE CORRUPTION in govt.

Namaste

Roseann

Roadrunner Account — Jun 18, 2026
Subject: S7-2026-15 From: Roadrunner Account Affiliation: Jun. 18, 2026 Investors receive quarterly reports so companies are fully capable of reporting quarterly. Why should they reduce their reports to the S.E.C.?

Sent from my iPhone

Rob — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rob Affiliation: Jun. 18, 2026 I am a retired IBM engineer and I manage my own financial portfolio which includes several individual stocks. I need to know quaterly results of those stocks including the companies outlook for the future. Cutting that in half is detrimental to individual investors.

Sent from my iPad

Rob Connolly The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: Rob Connolly I strong oppose this proposal. Getting quarterly reports on companies that I invest in or are considering investing in is very valuable to me. I depend on the quarterly report and the commentary about the reports that I get from the Motley Fool, CNBC, Bloomberg News and others. Getting only two reports annually would be a significant decrease in information to me. I need to know how the companies that I invest in are doing.

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rob Lazarus — Jun 18, 2026
Subject: S7-2026-15 From: rob Lazarus Affiliation: Jun. 18, 2026 Don’t make crimes more accessible. I was a career regulator / compliance officer. This is a BAD idea.

Rob

Rob SanCartier — Jun 18, 2026
Subject: S7-2026-15 From: Rob SanCartier Affiliation: Jun. 18, 2026 GET CHEAPER FUEL / F THE REST

Robbie 🇺🇸 — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robbie 🇺🇸 Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
If it's about my business. It's on a need-to-know basis.
We need to know.

Robert Allen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Allen Affiliation: Jun. 18, 2026 keep this quaterly the people have suffered enough under nazi trumps rule,in fact trump should be impeached an his entire cabinet replaced with humans not maga ****tards

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Robert Azar — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Azar Affiliation: Jun. 18, 2026 Robert Azar retired with investments. I do not understand, has the sec's agenda taken a wrong turn Absolutely keep at quarterly.
I find odd that a survey is needed, when you already know the answer.
Am I angry? Yes
Am I educated? No
Although I do have a bit of common sense.

Robert Bensley — Jun 18, 2026
Subject: S7-2026-15 From: Robert Bensley Affiliation: Jun. 18, 2026 Less accountability breeds no accountability.

Best regards,

Robert

Robert Bensley
617-299-6056

Robert Cannon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Cannon Affiliation: Jun. 18, 2026 Just another way for the cheaters to cheat even more. Keep the quarterly reporting.

Sent from Bob's iPhone

Robert Chipman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Chipman Affiliation: Jun. 18, 2026 Robert, 67 years old. Retired
Rather than go to 6 month reporting, please report every month! There is no reason with today's technology that even a weekly report would be difficult to produce. Keeping your investors informed by being transparent is key to the success of those investors and the market as a whole!

Robert Duncan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Duncan Affiliation: Jun. 18, 2026 Keep it as it is..Its hard enough without messing with it and making it even harder on regular people. We don't get insider trading passes like the Goverment. Robert Duncan , Armed Security
Retired, Ohio

Yahoo Mail: Search, Organize, Conquer

Robert Farrow — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Farrow Affiliation: Jun. 18, 2026 SEC WTF dont we have enough fraud abuse and mis appropriation? Just leave it quarterly so we know!

Robert Finnan — Jun 18, 2026
Subject: S7-2026-15 From: Robert Finnan Affiliation: Jun. 18, 2026 We all know corporations will take advantage in order to make more money. Keep them honest. Keep the quarterly reporting.

Reguards,
Deanna Finnan

Robert Geyer — Jun 18, 2026
Subject: File No. S7-2026-15 From: Robert Geyer As an individual investor, I rely on quarterly 10-Q filings to make informed decisions about my portfolio. These reports provide audited, legally certified information that voluntary corporate communications simply cannot replace. Reducing filing frequency to semi-annual would cut in half the verified financial data available to retail investors like me — precisely the investors who own the majority of shares in smaller public companies most likely to adopt the new option. I urge the Commission to reject this proposal and preserve the investor protections that quarterly reporting provides.

Robert H Mitchell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robert H Mitchell Affiliation: Jun. 18, 2026 Keep the quarterly report requirements

Robert 'QualityBob' Mitchell

Robert Hamblin — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robert Hamblin Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My livelihood is based on my quarterly information from those disclosures. Please 🙏 stop what your thinking.

Robert Hanger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Hanger Affiliation: Jun. 18, 2026 S7-2026 should not be passed.

Robert Head — Jun 18, 2026
Subject: S7-2026-15 From: Robert Head Affiliation: Jun. 18, 2026 Robert Head, pharmacist, Paris, TN. Quarterly reporting keeps the process transparent and less likely to have fraud. CEOs and boards should be held accountable.

Robert Helmbold — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Helmbold Affiliation: Jun. 18, 2026 R. Helmbold, Retired, If possible the reporting should be done more often rather than less. Certainly do not increase the time. Us retires certainly do not need more risk to our retirement.

Robert Jr Neri — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Jr Neri Affiliation: Jun. 18, 2026 My name is Robert Neri, publisher, entrepreneur, and writer. Keep the financial reporting quarterly, allowing companies to hide their financials for half a year, will be disastrous. Allowing companies to make revelations every six months will cause massive market volatility, not just in stocks, but in the actual marketplace, facilitating price manipulation and outright theft from both customers and shareholders.

Robert Kent Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robert Kent Smith Affiliation: Jun. 18, 2026 Keep the quarterly reports. Numbers don't lie. There has to be an ulterior motive for this to even be suggested. Which will result in the general public getting screwed again. As usual.

Robert M Vellios — Jun 18, 2026
Subject: File No. S7-2026-15 From: Robert M Vellios I've been a member of The Motley Fool Community fora good amount of time. I'm 100% NOT behind allowing companies to have the option of reporting twice yearly versus quarterly. This is not a money savings opportunity to improve their bottom line, it's a minuscule amount of effort that has become highly standardized. My son's father-in-law did these reports for dozens of companies for decades remotely. Not everyone wants to have in-house teams doing this. As a retired VP of finance for a large silicon valley chip maker, he knew what was involved and kept himself busy in his golden years. So what's the benefit to a company to report twice a year? None. What's the downside? Lack of accountability QUARTERLY and less information for an investor like me to make informed investment choices. Please do not let this proposal pass, it will only create a lack of valuable quarterly information that we need to make informed decisions.

Robert McLaughlin — Jun 18, 2026
Subject: File No. S7-2026-15 From: Robert McLaughlin I am writing to oppose the relaxation of the current mandatory quarterly reporting requirements. The information provided by subject businesses is critical for the individual retail investor who needs to understand the health of the underlying business and to assess potential future investment risks. As you are aware, the rapid infusion of AI into our daily lives is changing our society in ways we can't even begin to predict. And the rate at which AI is improving is accelerating. So the rate at which society will change will also accelerate. Advances in technology have the potential to obliterate long-standing business moats seemingly overnight. This will have major impacts to virtually all businesses listed in the public markets. As such, it is critical that the existing quarterly reporting for all businesses be retained.

Robert Miller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Miller Affiliation: Jun. 18, 2026 To whom it may concern,

You all know why the quarterly reports were put in place. Do not extend the company fiscal reporting to semi-annual!
Bad policy!!! Thank you for your attention to this matter.

Robert Miller

Robert Mills — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Mills Affiliation: Jun. 18, 2026 I see no hardship on companies to continue quarterly reporting. We all provide reports to companies daily, weekly, monthly, quarterly, annually and more.
It is important that companies today continue reporting quarterly as a minimum such that if problems arise, they can be dealt with in a timely manner.
Thank you.

Robert Poe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Poe Affiliation: Jun. 18, 2026 This country needs all the transparency it can possibly get!

ROBERT POTTER — Jun 18, 2026
Subject: S7-2026-15 From: ROBERT POTTER Affiliation: Jun. 18, 2026 I oppose removal of the requirement established for quarterly reporting of statements to the SEC by corporate executives. This does not create a burden to these individuals unless they are concerned of committing fraud, for which this requirement was established in the first place.

Robert Potter

Robert Ramirez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robert Ramirez Affiliation: Jun. 18, 2026 Republicans still suppressin

g the little investors, denying information to make decisions on their funds.

Robert Ramirez — Jun 18, 2026
Subject: S7-2026-15 From: Robert Ramirez Affiliation: Jun. 18, 2026 More republicans attempts to screw the little guy denying current information to make decisions.

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robert rich — Jun 18, 2026
Subject: S7-2026-15 Comment From: robert rich Affiliation: Jun. 18, 2026 To Whom It May Concern:

Retired Citizens want quarterly reporting to continue. It is one of the regulatory features that helped us build (and keep) our retirement savings throughout the 80s, 90s, 2000s, 2010s, and 2020s. We had enough troubles with the 2008 real estate collapse - we don't need any less regulation. KEEP REPORTING QUARTERLY! Having spent 30 years working with sales staff in networking and security, I know the quarterly numbers game. Is it a pain the ass? Yes. Is it preferable to less reporting? NO! We want our corporations accountable to the SEC, their employees, and US Stockholders. We are watching this closely and we Vote.
-Robert Rich - Retiree

Robert Roark — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robert Roark Affiliation: Jun. 18, 2026 The one true thing Trump said in his first campaign; about the Stock Market was...."It's Rigged!"
Now he's all for rigging it for his family and friends, and the Billionaire Boys Club.
Let's keep it Quarterly, for appearance sake, at least...

Robert Roark
415-895-0088

www.bambooisgrass.com

Robert Seiffert — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robert Seiffert Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We all deserve a chance to make something out of ourselves in this lifetime. Be transparent! Stop being a bunch of shills.

Robert Spradley — Jun 18, 2026

Subject: S7-2026-15 From: Robert Spradley Affiliation: Jun. 18, 2026 Robert Spradley, retired small business man. Shamrock, Texas. The Enron scam let the guilty parties off too lightly. If anything, the oversight on corporations should be tightened and
expanded People lost their life-savings due to lax oversight and corporate mismanagement. I don't support making the rules easier to break so the risk of corruption and the temptation for exploitation is greater. I personally knew someone who lost a great
deal of their life-savings in the Enron stockholders scam. Thanks. Do the right thing!

Robert Strickland — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robert Strickland Affiliation: Jun. 18, 2026 Robert Strickland, Disabled, NY State Resident. Keep reporting required quarterly. Semi-annual reporting means less transparency. Less transparency means trouble for the markets. Trouble for the markets means trouble for my savings. I cannot afford, especially right now with all of the economic struggles we are facing, to have my savings wiped out because of a rule change. There is no good reason to risk the negatives. The numbers from 1955 to 1970 show this to be a bad idea. I DO NOT SUPPORT THE CHANGE. KEEP IT QUARTERLY.

Sincerely,

Robert T Strickland Jr

Robert T Gilbert — Jun 18, 2026
Subject: File No. S7-2026-15 From: Robert T Gilbert comments attached: we need to leave it alone no changes make it harder to invest

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Robert Turnier — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robert Turnier Affiliation: Jun. 18, 2026 the SEC's proposal to eliminate the quarterly reporting will give way to companies who want to hide bad quarter from the public and potentially cost investors millions of dollars when bad results are posted.

Roberta Gustafson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Roberta Gustafson Affiliation: Jun. 18, 2026 Roberta Gustafson, retired
I am for quarterly reporting. My savings are important to my financial success. Transparency via quarterly reporting is essential.

Sent from my iPhone

Roberta LaMonica — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Roberta LaMonica Affiliation: Jun. 18, 2026 Retired people cannot afford to loose their incomes. Especially with threats to decrease social security.

Roberta Sadlier — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Roberta Sadlier Affiliation: Jun. 18, 2026 Why on earth would we consider turning back the clock on corporate transparency? Quarterly reporting gives investors timely information and helps keep public companies accountable. Moving to semi-annual reporting would reduce transparency, increase uncertainty, and leave investors in the dark for much longer periods. As a semi-retired American who has spent decades working, saving, and investing responsibly, I am deeply concerned about any proposal that would make it harder for investors to make informed decisions. Many retirees depend on the value of their investments to fund their daily lives, and less frequent reporting could lead to greater volatility, less confidence in the markets, and reduced protection for ordinary investors. Please do not experiment with the hard-earned savings of millions of Americans. Strong, transparent financial reporting is one of the reasons U.S. markets are trusted around the world. Weakening those standards would be a step in the wrong direction. Thank you for your consideration. Roberta Sadlier Semi-Retired Investor Lowell, Massachusetts & Naples, Florida

Yahoo Mail: Search, Organize, Conquer

Roberto Rangel CEO Manufacturing Plant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Roberto Rangel Investors require frequent information to make decisions. Companies should continue to report on a quarterly basis.

Robin Chadwick — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robin Chadwick Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Robin Chadwick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Chadwick Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Robin Clark — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robin Clark Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need transparency on this. The more we see and know, the better. 6 months is too long to be in the dark!

Thanks!
Robin Clark

Robin Danek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Danek Affiliation: Jun. 18, 2026 Reporting for public companies must remain quarterly. Every six months is not enough time to monitor and strategize investing.

Robin Danek

Robin Faison — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Faison Affiliation: Jun. 18, 2026 Stop worrying about the big guys and worry about us regular people! Stop robbing us the make the rich richer and then tell the masses to deal with it! Follow and make common sense laws for all not just the tregular people

Sent from my iPhone

Robin Ford — Jun 18, 2026
Subject: S7-2026-15 From: Robin Ford Affiliation: Jun. 18, 2026 No one is above the law the law. Follow it or go to prison . Be a honest person and do what is asked . That is what the workers do.

Get Outlook for iOS

Robin Hausman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Hausman Affiliation: Jun. 18, 2026 SEC should co;ntinue to require companies to report their finances every 3 months and not change it to every 6 months. Less frequent reporting saves very little money for the companies, leaves investors in the dark for too long and encourages fraud.

Robin Hausman
Email: rghausman@msn.com
Zip code: 15236

Sent from my iPad

Robin Kim — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Robin Kim Affiliation: Jun. 18, 2026 Quarterly reporting is core to the practice of investing. If gone, I'm taking all of my money out of the market. The executives can play with each other like the perverts they are often revealed to be.

Sent from my iPhone

Robin Krueger-Caton — Jun 18, 2026
Subject: S7-2026-15 From: Robin Krueger-Caton Affiliation: Jun. 18, 2026 Im an investor. Sarbanes-Oxley was put in place to protect average people like me. Please don't take away 2 of the certifications by CEOs and CFOs that keep them honest and me safe from those who might otherwise escape accountability for scamming me. Thank you.

Get Outlook for Android

Robin Robbins — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robin Robbins Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You need to not stop quarterly reporting. We need these reports.

Robin Stanford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Stanford Affiliation: Jun. 18, 2026 Retired. Administrative Asst. Ive worked for more 45 years and Now I need My savings. It's Mine. Not the Govts. Nor Wall Streets. Robin Stanford.

Robin Stanford — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Robin Stanford Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
My money is My money Not yours. I worked 45 years for my savings. Keep it where I can see it. LEAVE IT ALONE.

Robin Stanford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robin Stanford Affiliation: Jun. 18, 2026 ROBIN STANFORD. ITS MY MONEY I EARNED FRON 45 YEARS OF WORK. ITS NOT YOURS.

Robin Urban — Jun 18, 2026
Subject: S7-2026-15 From: Robin Urban Affiliation: Jun. 18, 2026 Do not allow CEO off the hook for violations

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Robyn Dodd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Robyn Dodd Affiliation: Jun. 18, 2026 Robyn Dodd, Retired

Realtor

I like to be informed and believe that your quarterly reports keep me in the know of trends. You do have a fiscal responsibility to the people. After all, it’s our money that keeps the wheel greased.

Thank you for your time and consideration.

Sent from Robyn

Rochele Anderson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rochele Anderson Affiliation: Jun. 18, 2026 I'm a retired person living off money I've invested after a lifetime of saving. Reducing reporting to biannual from quarterly puts me at a disadvantage as an individual compared to institutional & government investors and makes the so-called "free market" not truly free.

Rochelle Kornegay — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rochelle Kornegay Affiliation: Jun. 18, 2026 Keep quqrterly reporting, keep things honest!

Rodger Viger — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rodger Viger Affiliation: Jun. 18, 2026 Always oversight

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rodney lankford — Jun 18, 2026
Subject: S7-2026-15 From: rodney lankford Affiliation: Jun. 18, 2026 The quarterly reporting is a must to keep some CEO's honest, sorry for the others but we investers need to know they are being watched.

Sent from AT&T Yahoo Mail on Android

Rogenia Vandivier — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rogenia Vandivier Affiliation: Jun. 18, 2026 Quarter found this kind of trouble would be worse if it were longer

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Roger J — Jun 18, 2026
Subject: S7-2026-15 Comment From: Roger J Affiliation: Jun. 18, 2026 With the pervasion of financial fraud in public companies that has accelerated over the past three decades, from Madoff, Enron and Worldcom to Theranos, Bankman-Fried and the Trump Organization, and many in between, it is even more important that public transparency be constant. Transparency becomes essential in a digital and crypto world of offshore banks and shell corporations, where transactions are shrouded by intent. The audited quarterly report MUST NOT BE DISCONTINUED.

Roger Jollis
Trustee
SLJSN Trust

Roger Pilkenton — Jun 18, 2026
Subject: S7-2026-15 From: Roger Pilkenton Affiliation: Jun. 18, 2026 Accountability is a human quality that, like many others, seems to be declining in business, politics, and personal lives as well. Keep the quarterly reporting. We don't need another excuse to devise, lie, and/or cheat!

Roger Tarrant — Jun 18, 2026
Subject: File No. S7-2026-15 From: Roger Tarrant We need more information, not less.

Roland Soós — Jun 18, 2026
Subject: S7-2026-15 Comment From: Roland Soós Affiliation: Jun. 18, 2026 Re: File No. S7-2026-15 — Semiannual Reporting (Release No. 33-11414)

To the Securities and Exchange Commission:

I am an individual investor — an engineering manager at a public company, with savings in a 401(k) and self-managed brokerage accounts — and I rely on quarterly filings to monitor my holdings. I write to oppose the proposal to let public companies file semiannual reports on Form 10-S in lieu of quarterly reports on Form 10-Q, and I urge the Commission not to adopt it.

1. Six months in the dark. Failed launches, mounting debt, litigation, customer losses — a lot can go wrong in half a year. Doubling the reporting gap also lengthens insider blackout windows and gives management more discretion over when news comes out, leaving ample time to sell before bad news reaches investors.

2. More room for fraud. Enron, WorldCom, Madoff, 2008 — all enabled by disclosure gaps. Quarterly filings don’t prevent fraud, but they limit how long it can hide. This proposal doubles that window.

3. The 8-K fallback is weaker than it sounds. The Commission expects many issuers to keep releasing quarterly numbers voluntarily — but furnished earnings releases don’t carry the same liability, completeness standards, or auditor review as a filed 10-Q. The safety valve is legally flimsier than what it replaces.

4. It widens the gap between institutions and retail. Large investors have management access, expert networks, and alternative data. Retail relies on the public filing. Halving public reporting deepens that asymmetry — and hits hardest at the smaller companies most likely to opt in, where retail is most exposed.

5. “Optional” won’t stay optional. Once large issuers file twice a year, smaller ones face pressure to match and expectations reset. The voluntary framing won’t hold in practice.

6. Small savings, paid by investors. Companies still keep books and brief boards; the only savings

are modest fees that flow to issuers and executives. The cost of staler information falls on ordinary investors' 401(k)s and brokerage accounts. A bad trade.

Please preserve mandatory quarterly reporting.

Respectfully submitted,
Roland Soos

Rollin White — Jun 18, 2026
Subject: File No. S7-2026-15 From: Rollin White Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Rolston Dyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rolston Dyer Affiliation: Jun. 18, 2026 Why when insider trading is at an all time high would cutting outsiders information off make sense? As a young guy trying to get into the market this rule change helps the guys who have been playing the game longer and create an ecosystem that doesn't let smart investors perform at the best. Please keep quarterly reports mandatory.

Ron — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ron Affiliation: Jun. 18, 2026 I'm retired and busted my ass for years to be able to retire. I don't want these leaches to cook the books and steal my hard earned money. I say make them report monthly.

Ron Dockendorff — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ron Dockendorff We individual investors need quarterly reporting to make our financial decisions .

Ron Esteppe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ron Esteppe Affiliation: Jun. 18, 2026 Keep the reporting quarterly... don't support this plan! Big business will be able to hide money and insiders will have unfair advantages. Ron Esteppe, CMDCM, USN (Ret)

Ron Hedric — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ron Hedric Affiliation: Jun. 18, 2026 Don’t do it

Sent from my iPhone

Ron J. Miller — Jun 18, 2026
Subject: S7-2026-15 From: Ron J. Miller Affiliation: Jun. 18, 2026 Corporations need to remain more transparent to maintain their integrity so stockholders and the public at large need to continue to see their financials at least on a quarterly basis. This
is best for every investor and a deterrent for fraudulent activities that would otherwise become more prevent. It would be catastrophic to go to the proposed reporting of only two times a year. Investors will lose faith in the system and pull their money out
of the stock and bond markets.

Ron J. Miller
Asheville NC

Yahoo Mail: Search, Organize, Conquer

Ron Pack — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ron Pack Affiliation: Jun. 18, 2026 This keeps companies honest. Failure to maintain quarterly reporting provides too much opportunity to hide what is really going on until too late.

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Ron Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ron Wilson Affiliation: Jun. 18, 2026 This change will benefit CFO's, CEO's and other "insiders", at the expense of the common stock holders, by withholding from them the actual financial health of a business entity!!!

Ronald Benoit — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ronald Benoit Affiliation: Jun. 18, 2026 really? Don’t they have enough money?

Ron Benoit

Ronald Manshum — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ronald Manshum Affiliation: Jun. 18, 2026 To the

Securities and Exchange Commission:
This rollback is BULL **** and you know it! Stop trying to stack the deck even further with these shenanigans and backing these thieving wall street cocks just because they line your pockets along with theirs.
When the **** do hard working Americans finally get a break and a fair fight?
Do your ****ing job (correctly) and stop with the nonsense!

Thank you.

Ronda Moore — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ronda Moore Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Everyone that investes in a company is taking a gamble with their money. Of course you know that. For some the loses don't really affect them they sell and move on. But for some of us taking a chance on a company could mean our financial goals for our future are never met. It means not having enough when we can no longer work. Having these reports on a quarterly basis gives us more time to mitigate our loses or invest more. The more informed we are is best for the individual investors and the companies that we invest in.
Thank You

Ronda Salazar — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ronda Salazar Affiliation: Jun. 18, 2026 Quarterly reporting is critical for investors. Monthly is even more ideal. With the state of the economy and ever-increasing changes in technology, quarterly reporting is vital to ensure businesses remain accountable to shareholders and investors and transparent in their actual earnings. This allows more expeditious reaction if a business is taking a downturn and needs quick changes to protect its assets.

Best regards,
Ronda Salazar
Cincinnati, OH

Ronny Maddox — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ronny Maddox Affiliation: Jun. 18, 2026 Please keep the reporting quarterly for better transparency. Let’s keep things as they are.

Rory Macomber — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rory Macomber Affiliation: Jun. 18, 2026 Keep quarterly reports to eliminate corruption.

Yahoo Mail: Search, Organize, Conquer

Rosa Tilton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Rosa Tilton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
When something works for the masses of people, don't impede the progress. Investors are customers that desire to better life for themselves as you at the SEC Commission. Thank you for leaving things intact for all. God Yah blessings. Shalom.

Rosalind Sewell — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rosalind Sewell Affiliation: Jun. 18, 2026 Don't let my years of hard work amount to nothing, everything is going up and Social Security is not keeping up, it will be devastating to loose even more

Sent from my T-Mobile 5G Device
Get Outlook for Android

Rosalva Dean — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosalva Dean Affiliation: Jun. 18, 2026 Please protect retail and institutional investors from fraud by keeping quarterly reporting and insider trading blackout windows in tact.

Rosalva Dean

Rose Anne St. Romain — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rose Anne St. Romain Affiliation: Jun. 18, 2026 I am retired Rose. Quarterly reporting is more transparent than only twice a year. The latter will hide valuable information for taxpayers.

Rose Anne St. Romain

Rose Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rose Smith Affiliation: Jun. 18, 2026 Rose, retired court reporter. This lack of quarterly reporting would be just one more avenue to corruption that we already see too much of these days. The positions of oversight are disappearing from our society in ways that we can’t even imagine how it will affect us, except we can expect that it’s negative and costly.

Sent from my iPhone

Rose T. Sullivan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rose T. Sullivan Affiliation: Jun. 18, 2026 I fail to see why reports should even be once a quarter.

With the level of technology, and everyone's infatuation with AI, I believe corporations are capable of realtime reporting.

The LEAST we are entitled to -- given human nature and history -- are quarterly reports.

As I near retirement I am more concerned with the performance of my retirement accounts, require the ability to connect the dots more now than ever.

Let's not invite disaster.

Rose T. Sullivan
Mechanicsville, VA

Sent from Proton Mail for Android.

Rosemari kelly — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Rosemari kelly Affiliation: Jun. 18, 2026 Quarterly reporting s better for all investors, large and small. Those of us trying to do the right thing by saving deserve to know where companies stand financially.
Bill Kelly, Steelworker, Bsltimore.

Sent from my iPhone

Rosemarie LaTourette — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosemarie LaTourette Affiliation: Jun. 18, 2026 As a retired Accounting professional for corporations, non-profit and state agencies, reporting requirements must be kept on a quarterly basis. Too much time will pass on a six month schedule to properly complete oversight duties of the SEC.

Rosemary P. Costello — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosemary P. Costello Affiliation: Jun. 18, 2026 We must have these reports. I demand we have these reports.

Rose Costello
Personal Assistant

Rosemary Rappa — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosemary Rappa Affiliation: Jun. 18, 2026 Quarterly reporting is an essential part of investing in public companies. To expect that the general public should invest in equities without regular reporting is ridiculous. Quarterly reports are essential to public confidence.
Rosemary Rappa
Morgan Stanley client,
Baltimore, Maryland

Rosemary Saylor — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosemary Saylor Affiliation: Jun. 18, 2026 Do these folks not remember Enron?

Yahoo Mail: Search, Organize, Conquer

Rosemary Wilson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosemary Wilson Affiliation: Jun. 18, 2026 We need to have more information, not less. Don’t give companies more opportunities to cheat us.

Sent from my iPhone

Rosetta Johnston — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rosetta Johnston Affiliation: Jun. 18, 2026 Rosetta Johnston, retired.
Quarterly reporting started to in order to protect investors, the little investor by holding the indisrty accountable. Trump's gifts to his wealthy friends myst stop. KEEP QUATERLY REPORTING. OUR GOVERNMMENT IS SUPPOSED TO PROTECT THE TAXPAYER, NIT REWARD THE WEALTHY AMONG US.

Ross Dowdy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ross Dowdy Affiliation: Jun. 18, 2026 And what is wrong with accountability? That’s one of the things wrong in America today, not enough accountability, except for the working man! Ross Dowdy, Retired, Lindside WV, rossdowdy@icloud.com!

Sent from my iPad

Ross Fitts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ross Fitts Affiliation: Jun. 18, 2026 To go backwards in current

reporting rules seems ridiculous to me. It seems to me that this will be detrimental to small investors like me. Please do not change these rules.

Ross Kelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ross Kelly Affiliation: Jun. 18, 2026 Keep corporate sales data reporting quarterly, its already not granular enough information as it stands. We need more data, not less.

Take care,
Ross Kelly

Sent from my iPhone

Ross Loevy & Laurie Spinks Loevy — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Ross Loevy & Laurie Spinks Loevy Affiliation: Jun. 18, 2026 There is no upside to investors in changing reporting to make information slower and less transparent. Laurie Spinks Loevy, retired Trust Officer

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Ross Reishus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ross Reishus Affiliation: Jun. 18, 2026 Quarterly reporting NEEDS TO STAY. STOP LINING YOUR OWN POCKETS and take care of your clients!

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rowena kinchley — Jun 18, 2026
Subject: S7-2026-15 Comment From: rowena kinchley Affiliation: Jun. 18, 2026 I worked in the securities business for numerous years as a securities trader. Your vigilant oversight is needed now more than ever. As it is you are not catching all the crooks. People who
have nothing to hide will thank you. A fairly regulated business helps everyone. I liked being part of an industry where crooks made the front page.

Yahoo Mail: Search, Organize, Conquer

Roxann Souci — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Roxann Souci Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Dear SEC Staff,
I respectfully oppose changing the reporting cadence from quarterly to every six months. More frequent reporting is better and safer for investors because it improves the timeliness, transparency, and accuracy of available information, reducing the risk that material adverse developments remain undisclosed for longer periods. Quarterly disclosures also enable earlier detection of performance deterioration, heightened uncertainty, and emerging risks, supporting more informed investment and voting decisions.
Thank you for your consideration.

Sincerely,

Roxann Souci
1577 Kachina Ridge Drive
Santa Fe, New Mexico

Roxanne Magana — Jun 18, 2026
Subject: S7-2026-15 From: Roxanne Magana Affiliation: Jun. 18, 2026 .....

Roy Gardner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Roy Gardner Affiliation: Jun. 18, 2026 Roy Gardner, Customer Service Manager, I work for a publicly traded company. Quarterly reporting keeps me more informed on how the company is doing. No company should EVER be allowed to do less than quarterly reporting. Executive pay with the benefits already is out of touch with the day to day workers keeping the company running.

Roy Hippert — Jun 18, 2026
Subject: S7-2026-15 From: Roy Hippert Affiliation: Jun. 18, 2026 Good morning,
Anything that stems the tidal wave of corruption and disregard for the law would be a good thing. Quarterly reporting sounds like a good start.
Regards,
Roy Hippert, M.Ed

ROY WARD — Jun 18, 2026
Subject: S7-2026-15 Comment From: ROY WARD Affiliation: Jun. 18, 2026 As an investor it is critical to have timely information to make decisions. Crippling public access to information is just one more way to allow businesses a leg up in regards to informed decision making.

Sent from my iPhone

Ruby Kelly — Jun 18, 2026
Subject: S7-2026-15 From: Ruby Kelly Affiliation: Jun. 18, 2026 Ruby Kelly, business ow
ner in Scottsdale AZ. I believe each person and business owner should be held to same standards.

Ruby Martin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ruby Martin Affiliation: Jun. 18, 2026 At least quarterly! STOP THE THEFT!

Sent from my iPhone

Ruby Reese — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ruby Reese Affiliation: Jun. 18, 2026 You will NOT keep raping the citizens of this country! We will blow your pathetic **** UP watch it burn & piss on your ashes! MONTHLY reporting! And STOP bailing these weasels out! We will ****ING EAT all of you!

Sent from my iPhone

RUSSELL BOOMER — Jun 18, 2026
Subject: Comment on S7-2026-15 From: RUSSELL BOOMER Affiliation: Jun. 18, 2026 Leave quarterly reporting in place. We need staff operating procedures during a time with so much other items are in flux.

Cathy Boomer
913-526-4317

Russell Carter — Jun 18, 2026
Subject: S7-2026-15 From: Russell Carter Affiliation: Jun. 18, 2026 Russell E Carter, retired professor, Oak Park, IL.

With the history of CEO fraud it's beyond foolish to cut their SEC reporting to semi annually. They can never be trusted to follow the regulations and be ethical.

Sent from my iPhone

Russell Flansburg — Jun 18, 2026
Subject: S7-2026-15 From: Russell Flansburg Affiliation: Jun. 18, 2026 The C-Suite should still be held to the high standards currently in place. Make 8-k AV accountable document as well

Thank you
Russ
"Spend your dash (-) wisely. You only get one"

Russell Gee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Russell Gee Affiliation: Jun. 18, 2026 I remember Enron and I can only imagine the what wiggle room this proposal would do.

Russell F. Gee

52 Sacramento St
Cambridge, MA. 02138
M. 617-721-6815

Sent from my iPhone

Rusty Lynema — Jun 18, 2026
Subject: S7-2026-15 Comment From: Rusty Lynema Affiliation: Jun. 18, 2026 What is wrong with the reports being done in a timely manner as they have been for years? Are you not allowing yourself enough time to commit more insider trading as you have been allowing with members of Congress and the trump family. We all know if it wasn't for your blind eye to the issue you would be out of the job. Does it not imbarace you that if you were people of upstanding character you wouldn't have a job now under this administration. It's time this inability of you people pull your head out and run the system like those who set it up to be fair and have a level playing field for all parties. And stop being little *****es crawling around like a beaten dog.

Rusty Michael — Jun 18, 2026
Subject: Quarterly reporting From: Rusty Michael Affiliation: Jun. 18, 2026 Rusty Michael, retired, this matters because we already have enough cheating and insider trading in the market today. We don’t need to add more opportunities. This needs left alone.

Rusty

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rustytexasrider — Jun 18, 2026
Subject: S7-2026-15 From: rustytexasrider Affiliation: Jun. 18, 2026 Keep it QUARTERLY!!

Sent from my Galaxy

Ruth Butler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ruth Butler Affiliation: Jun. 18, 2026 This is wrong, the American people deserve to know what’s happening

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Ruth Dombrowski — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Dombrowski Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are important to me as an investor. It is absolutely necessary to keep us informed.

Ruth Hopkins — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ruth Hopkins Your mission statement on your website home page states the SEC "protects investors from misconduct..." This proposal does the exact opposite. You are allowing businesses to hide information from their investors. So much can happen in 6 months that can adversely impact the financial stability of a company. This rule prevents investors from timely notification of that information, which they need to make sound, informed decisions about their money. This rule removes transparency, it does not enhance it. You don't provide the impetus for this proposal - who asked for it and why? And why would they think the SEC would be willing to agree to this? The only ones that benefit from this rule are the filing companies and the SEC members getting their quid pro quo for voting for it.

Ruth Meszaros — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ruth Meszaros Affiliation: Jun. 18, 2026 Do not erase the quarterly report, for all the reasons other people have given. Keep business' feet to the fire ALL OF THE TIME.

Ruth

Ruth Nichols — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ruth Nichols Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am concerned is bad for investors. I use the quarterly reports to make decisions about my finances. If we change it to 6 months not a place I would like to see because lose more money.

Ruth Petitti — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ruth Petitti This is a really bad idea: How can I make sound investing choices with only half of the company's data? Bad idea.

Ruth Samuel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ruth Samuel Affiliation: Jun. 18, 2026 I am not convinced that we need to change what we are already doing. The well paid executives do not want to work hard to earn their money. Then pay them less for less work. The rest of us work hard to earn less money.

Ryan Adams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ryan Adams Affiliation: Jun. 18, 2026 Ryan Adams, Lead Systems Engineer: No way should this restriction be lifted. Traded companies have shown time and again that they are interested only in their bottom line and not their customers, or the American people. Don't give them another tool to defraud us.

Ryan Blum Federal Employee — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ryan Blum As an individual investor, I oppose this proposal. Public markets depend on transparency. Moving from quarterly to semiannual reporting would double the period during which investors must operate with limited information while insiders remain far more informed about company performance. The burden of filing four reports per year has not prevented American companies from achieving record valuations, record profits, and unprecedented access to capital. If quarterly reporting were truly holding back economic growth, there should be compelling evidence demonstrating that fact. To date, that evidence appears lacking. Less disclosure is not investor-friendly. The SEC’s mission includes protecting investors, maintaining fair markets, and promoting capital formation. This proposal weakens the first two goals without demonstrating meaningful benefits to the third. I respectfully urge the Commission to reject it.

Ryan Carter — Jun 18, 2026
Subject: S7-2026-15 From: Ryan Carter Affiliation: Jun. 18, 2026 My name is Donna Carter and I am a housewife. Continue making the CEOs sign each quarter. Keep rules the way they are. My question is: Why change? Quarterly, reporting and signing means more checking behind the company. The CEO's signature means they agree with the report.

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ryan gilbert — Jun 18, 2026
Subject: S7-2026-15 Comment From: ryan gilbert Affiliation: Jun. 18, 2026 This is a terrible idea. Removing quarterly reporting will juice the economy for a short time, and will expose us all to serious downsides rapidly thereafter. Stop this now. So many of us depend on investing to provide for our retirement. Dont scuttle my future just to give a politician
a short term bump of good news.- Ryan Gilbert, sales, North Carolina.

Sent from my Galaxy

Ryan Kirk — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Kirk Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

This rule change will cause massive instability in the market. How am I supposed to stay informed with these large conglomerates if they will be able to hide information for longer than 3 months at a time? These companies should be held to a higher standard because they are public and impact many people's retirement / portfolios, mine included.

Ryan McBride — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ryan McBride Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Stop ****ing over everyone for the rich.

Ryan Murphy The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ryan Murphy Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Ryan Poston — Jun 18, 2026
Subject: S7-2026-15 From: Ryan Poston Affiliation: Jun. 18, 2026 Stop letting our tax dollars be stolen.

Ryan Thiesen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Thiesen Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
as an individual investor in stocks. I don't see how eliminating quarterly reporting would do anything other than benefit insiders and blindfold investors. Why would we limit companies accountability to their shareholders?

Ryan Wickham — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Wickham Affiliation: Jun. 18, 2026 This proposal would bring an unfair advantage to the stock market. No one who is smart would invest their money if they were not able to see details of what they are investing in to make an educated decision on if it is a good investment or not this is a horrible proposal and I vote against it

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Ryan Young — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Young Affiliation: Jun. 18, 2026 To the Securities

and Exchange Commission:
I don't understand how this change could possibly help with investor confidence. This really just sounds like a lazy idea, and a move towards a less transparency.

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s anderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: s anderson Affiliation: Jun. 18, 2026 I want to see what is happening before you decide to pull the wool over my head. I can leave when I feel like the crap is bout to hit the fan

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S C — Jun 18, 2026
Subject: S7-2026-15 Comment From: S C Affiliation: Jun. 18, 2026 Shaun Copelin (retired veteran)
I support the retention of quarterly reporting. We "little people" deserve access.

Yahoo Mail: Search, Organize, Conquer

S Car — Jun 18, 2026
Subject: S7-2026-15 Comment From: S Car Affiliation: Jun. 18, 2026 must have quarterly legal monitoring the rich stock holders are CRIMINALS

S Gosselin — Jun 18, 2026
Subject: S7-2026-15 Comment From: S Gosselin Affiliation: Jun. 18, 2026 Quarterly financials are imperative to understanding the health of a company. The OCC requires timely financial reporting so that banks can appropriately understand risks and rate borrowers accordingly. Allowing firms to only share financials twice a year hamstrings the banks in understanding the financial risks these companies may present. Much can happen in 6 months and absent good data, everyone loses. Please keep the quarterly requirement.

Siri Gosselin
Credit Policy Manager

S Lavey — Jun 18, 2026
Subject: S7-2026-15 Comment From: S Lavey Affiliation: Jun. 18, 2026 It’s only right that I have frequent access to what’s going on- as in keep the reports quarterly, period. It’s my money- I want to know what it’s doing.

S S — Jun 18, 2026
Subject: S7-2026-15 Comment From: S S Affiliation: Jun. 18, 2026 Hello,
Im a retail investor and I rely on quarterly reporting to try and have a good idea of what an entity is actually doing. I would actually like to see monthly. The "global standard" is not working for the majority using it. I make decisions for my retirement based on information that is as up to date as

possible. The new rule will eliminate that, more than likely having a negative effect as Im not an insider.
Thank you,

Steve Snedeker, Sales

Steve Snedeker

S Sheppard — Jun 18, 2026
Subject: Comment on S7-2026-15 From: S Sheppard Affiliation: Jun. 18, 2026 This is a bad move, it would not work for me as an investor, and I would exit the market before. Please keep reporting as is. Thank you

Sean Sheppard
561-573-3270

S. M. Reser Risk Management — Jun 18, 2026
Subject: File No. S7-2026-15 From: S. M. Reser I am writing in opposition to this proposed Rule. Currently, investors are given quarterly reports with which to make informed decisions regarding their finances, including retirement accounts. If this rule is adopted, that information will only be available semi-annually, Companies will benefit financially, while retail investors will suffer (potentially catastrophic) consequences when they have to wait half a year to receive information that is detrimental to their investment portfolio. Corporations are OWNED by their stockholders, and they have a fiduciary DUTY to share information whether positive or negative in a timely manner. This proposed Rule is the very antithesis of that DUTY to their OWNERS, and as such is contrary to the very idea of Corporate Fiscal Responsibility. The SEC is supposed to PROTECT the interests of Investors, NOT make it easier for Corporations to hide information from them! For that reason I respectfully urge you to reject the adoption of this proposed Rule. Quote: "According to experts at Wharton and Georgetown University, switching to semi-annual reporting could have significant downsides, including a greater temptation for companies to cover up missteps and an increased potential for insider trading." Source: https : / / knowledge . wharton . upenn . edu / podcast / knowledge-at-wharton-podcast / ending-quarterly-reporting /

Sabrina Oliver — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sabrina Oliver Affiliation: Jun. 18, 2026 Sabrina M. Oliver, retired local government department head, keep the report quarterly. We demand transparency and as a taxpayer I have a right to this information. May I ask, what are you trying to hide? Keep the reports quarterly!

Sent from my iPhone

Sabrina Steinglass — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sabrina Steinglass Affiliation: Jun. 18, 2026 We moved on from 1955 for a reason. Do not roll back to olden times. Move forward with more oversight not less.
Sabrina Steinglass
Burbank CA
Director of Xytech Adminstration in post production

Sent from my iPhone

Sacred Celebrations — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sacred Celebrations Affiliation: Jun. 18, 2026 Quarterly reporting is important and should be continued. Any changes to this practice are just stupid and promote distrust. You're trying to steal our money - shame on you.

Have a happy day!
Brenda Berry

Sahil Talwar — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sahil Talwar Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: Less transparency is bad for everyone but the people filing the reports. Please keep your integrity and don't reduce the requirements so that ordinary people can remain informed.

Sallie Loos — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sallie Loos Affiliation: Jun. 18, 2026 keep my quarterly reporting or make it monthly !!!

Sally Holsonback — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sally Holsonback Affiliation: Jun. 18, 2026 Keep the quarterly reporting! This keeps everyone informed-and honest.

Sent from my iPhone

Sally Killough — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sally Killough Affiliation: Jun. 18, 2026 As a retired person, totally dependent on my very modest retirement and social security, I believe quarterly reporting is absolutely essential! Do not allow quarterly reporting to end - we will all be in grave danger of losing everything to greed and errors.

Sincerely,
Sally Killough

Get Outlook for Android

Sally Korsh — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sally Korsh Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reports are all investors like me have to see how a company is actually doing.
DO NOT STOP THEM!

SALLY NELSON — Jun 18, 2026
Subject: S7-2026-15 Comment From: SALLY NELSON Affiliation: Jun. 18, 2026 We have a right to know what our investments are doing
We are retired and need it as current as possible, especially with talk about other incomes we depend on like SS and Medicare being cut - leave us alone! We have planned our retirements and this is valuable information we count on
to keep our plans working
Please stick with quarterly reporting
Greg and Sally Nelson

Sent from my iPhone

SaltT — Jun 18, 2026
Subject: S7-2026-15 From: SaltT Affiliation: Jun. 18, 2026 We need to keep everyone honest. Didn't you learn anything from the Enron experience? As s.long time voter, I would like to believe you are on the side of hard working Americans, not wanting to encourage the temptation to cheat. Investors need their true info. Don't play games. Require accountability!
Sincerely,
Sarah Thompson
Retired, Writing Center Coordinator, NETC, Cheraw, SC

Do the day's work. If it be to protect the rights of the weak, whoever objects, do it. - Calvin Coolidge (1872 - 1933), U.S. President

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Sam Powell — Jun 18, 2026
Subject: S7-2026-15 From: Sam Powell Affiliation: Jun. 18, 2026 I wish it were daily. As an old retired commercial banker, we cranked out a daily statement of condition, and we knew the bank examiners could show up unannounced. Guess who got fired by the Board of Directors if something was amiss.

Sam Smilie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sam Smilie Affiliation: Jun. 18, 2026 Scrap this. Companies and corporations must continue to report quarterly. A six month reporting cycle makes ot so investors do not have accurate information.

Sam Watkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sam Watkins Affiliation: Jun. 18, 2026 Do not approve this. I am retired and living off my investments and SS. This allows the insiders to get richer and will have a negative effect on me. Sam Watkins

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Samuel Mckown — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Samuel Mckown Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
please don't rob us of our futures!!

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samuel rivera — Jun 18, 2026
Subject: S7-2026-15 Comment From: samuel rivera Affiliation: Jun. 18, 2026 Keep the quarterly report

Sent from my iPhone

Samuel Snyder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Samuel Snyder Affiliation: Jun. 18, 2026 Keep Quarlerly Reporting.
Allowing Publicly Traded Companies to hide their records from investors allows for nothing more than criminal activity.
Transparency is needed in all economic aspects of a publicly traded company.

Samuel Snyder
Sales Representative

San Diego Grace Fellowship — Jun 18, 2026
Subject: S7-2026-15 From: San Diego Grace Fellowship Affiliation: Jun. 18, 2026 Michael Smith – mechanical design engineer, retired – San Diego, CA

Why turn back the clock on an issue that protects investors and retirees from unscrupulous CFO's and CEO's? I worked hard for 40+ years, saving and investing to provide retirement income for my spouse and myself. In the early 2000's I was a victim of the Worldcom fraud, losing the entirety of a

$4000 investment in that comany. More accountability, not less, is needed to protect companies, employees, and investors while helping to facilitate a fair, honest, and free market for hard working Americans to participate in.

-Michael Smth

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sandbridgescott — Jun 18, 2026
Subject: S7-2026-15 Comment From: sandbridgescott Affiliation: Jun. 18, 2026 My name is Scott. I am a Real Estate Agent that has been investing for years and quarterly reporting helps me know that my investments are working or if I need to pivot my money.

Sent from my iPhone

Sandi Ray — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sandi Ray Affiliation: Jun. 18, 2026 With all the electronic delivery of statements that is available now, I can't imagine why changing away from quarterly statements would do anything but cause confusion and delivery of aged, no-longer-accurate information, especially in less active accounts where buy and hold folks only see their investment holdings occasionally. This confusion often results in complaints, often from senior investors. Less frequent than quarterly delivery would put these investors at even more of a disadvantage in monitoring their portfolios. After 32 years in the compliance side of this business, I think any minimal cost savings would come at a much bigger price to the investing public by not keeping them informed. Timely information to investors not only reduces confusion, it helps customers monitor their own accounts for fraudulent activity, as well. After all, isn't the motto and main purpose of the SEC (and FINRA and others) "customer protection"? Sandra Ray, retired independent contractor compliance consultant, Arlington, Texas

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Sandi Schoof — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandi Schoof Affiliation: Jun. 18, 2026 This is so wrong. As soon as these corporations have a chance to cheat and hide pertinent inf from the investor, they will. The public is beleaguered by this administration where rights and
protections are being removed at a rapid rate. If this will pass it will come back to bite wealthy investors and average investors in the butt and damage our economy.

Yahoo Mail: Search, Organize, Conquer

Sandra — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY! Stocks and property are the only way for poor people to gain wealth. DO NOT DO THIS. It's a wildly obvious racist and sexist attempt to steal from the poor and give it to the rich.

Sandra Auld — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Auld Affiliation: Jun. 18, 2026 Quarterly reporting is a necessity. Wall Street is already beleaguered from insiders (including those in DC) who recieve information before others do. Timely disclosure is extremely important to ALL publicly traded corporations, and only the FCC can require them to publish their information timely. Please help keep Wall Street communication adequate, and keep them from hiding information from investors, particularly retail investors, who are the ones at the bottom of the heap. (signed) Sandra Auld

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Sandra Corsetti — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Corsetti Affiliation: Jun. 18, 2026 Companies should continue to file 10-Q reports so that investors can truly judge whether they are a good investment. Why would we go back to reporting only two times a year required 70 years ago? Limiting public knowledge does not protect the citizen. Thank you for the opportunity. Sandra Corsetti, Retired

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Sandra Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Jones Affiliation: Jun. 18, 2026 Keep quarterly, respect American families.

Sent from my iPhone

Sandra Kammermann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Kammermann Affiliation: Jun. 18, 2026 As a retired person living off my portfolio I NEED quarterly reports so I can forecast and invest wisely!!!

Sent from my iPhone

Sandra Landsman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Landsman Affiliation: Jun. 18, 2026 This is so unfair to the regular people. It's hard enough to get by.

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Sandra Lodico — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sandra Lodico Affiliation: Jun. 18, 2026 No change needed.

Sandra Mc Mahon — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sandra Mc Mahon Affiliation: Jun. 18, 2026 -There is

nothing like transparency to make business decisions slow down and be better thought out.
-Transparency allows investors see where money goes and the work it does.
-Transparency allows investors see the quality of the thought and actions being done.
-Transparency allows investors to see what the company/corporation values.
- Transparency shows the quality of the corporate upper management. This information is important at all levels and types of investing. -For the purpose of value more transparent information more frequently helps guide us the investors.
SG McMahon
Quality Control
Ann Arbor, MI 48103

Sandra Slater — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Slater Affiliation: Jun. 18, 2026 Justice and equality fir all, not just the wealthy… keep the wuarterly reports

Sent from my iPhone

Sandra Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Smith Affiliation: Jun. 18, 2026 Need accountability!

Sandra Thomson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandra Thomson Affiliation: Jun. 18, 2026 Sandra Thomson, Investor. This new ruling could diminish investment, make strategy impossible, and riskier than necessary. This is also another scheme to jerk the economy by this administration. It's wrong and makes our country unsafe in many ways.

Sent from iPhone
Sandra Thomson
Sj_thomson@icloud.com
210-571-5790

Sandy Aslanian — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandy Aslanian Affiliation: Jun. 18, 2026 We need MORE accountability not less. Congress is becoming a for profit institution, not representing its constituents.

Sent from my iPhone

Sandy Calhoun — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sandy Calhoun Affiliation: Jun. 18, 2026 MAKE NO CHANGES
Sandra Calhoun...Arkansas... retired RN...veteran of Navy 65-68 and Army 91-99....have achieved the American dream through hard work and prayer....recognize the overwhelming

ing need for MORE accountability and oversight for those manipulating our hard earned assets... .may God's will be done...

Sandy Crippen Sandy Crippen — Jun 18, 2026
Subject: File No. S7-2026-15 From: Sandy Crippen Keep the report every four months. We are very much on the edge of the cliff right now. We don't need to take any chances. I'm a retired front office medical records and reception worker. My docs were generous and I retired with a nice pension. I am spending my savings right now at a ferocious rate. Please protect our country by keeping standards safe. Sandra Crippen, 557 SE Woodland Blvd. Bend Oregon 97702. 541-610-4284. pipnsand@aol.com

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SANDY CURRY — Jun 18, 2026
Subject: S7-2026-15 Comment From: SANDY CURRY Affiliation: Jun. 18, 2026 Quarterly

Sent from my iPhone

Sandy Johnston — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandy Johnston Affiliation: Jun. 18, 2026 It is an important tool to make informed decisions. Please keep quarterly reports.

Sent from my iPhone

Sandy O'Konek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandy O'Konek Affiliation: Jun. 18, 2026 Sandy O'Konek, BIC/CEO O'Konek Realty. Quarterly SEC reports are vital for for me because they provide a standardized, legally mandated checkpoint to evaluate a company's financial health, track performance trends, and assess management accountability between annual reports. Twice a yr doesn't provide enough timely information to track progress and indicators.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sandy Ritts — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sandy Ritts Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This will hurt EVERY American. I am opposed to ignoring rules that benefit only a white supremist. Please stop this terrible action now. Otherwise I have to take aggressive financial steps to protect my money from you. I would hate to do that, but I'm on summer break and I have the time to spend all day with my financial advisers to help remove my assets from becoming a white supremists assets. Please give yourselves some credibility and stop this rule change immediately. Thank you.

Sandy Strehlou — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sandy Strehlou Affiliation: Jun. 18, 2026 Sandra Strehlou, retired. In this moment of great political and economic (at least for most Americans) insecurity, quarterly reporting will result in even greater financial volatility. This is a very bad move. Do not change the system of reporting.

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Sara Aguilera — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sara Aguilera Affiliation: Jun. 18, 2026 Tell me you're a pos market trader without telling me you're a pos market trader... Oh yeah, you think this is a good idea. Just one more way for corruption to incorporate at every level. But there will be a rebellion when you guys crash the stock market and expect to be bailed out like Obama bailed out the car companies. We the people are already on the verge now with Epstein. And you all go throw this into the mix.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Sara Noelle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sara Noelle Affiliation: Jun. 18, 2026 Sara Pack, Small Business Owner
Keep them some level of accountable and preserve quarterly reporting!!

Sent from my iPhone

Sarah Algee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Algee Affiliation: Jun. 18, 2026 Sarah Algee, Retired IT Project Manager, survivor of 3 company bankruptcies and mergers - ALL due to MISHANDLING of company funds that would have been even more devastating if not for quarterly reporting! PLEASE do not make quarterly reporting OPTIONAL - keep in MANDATORY else the C level golden parachute wearing powers that be will lay rotten eggs for the employees and investors!

Sarah Brown — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Brown Affiliation: Jun. 18, 2026 Quarterly reporting is essential for retail investors to understand what is happening with the companies Americans have entrusted with their retirement funds. The reduced oversight by the federal government under the

current administration combined with the consolidation of corporations makes less reporting an even bigger risk than it's been in the past. Corporations must continue to publish quarterly reporting to insure that everyday Americans can feel confident in their retirement strategies and that corporations are held accountable for their actions. Sincerely, Sarah Brown - Retail Investor in Retirement

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Sarah Cherry — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Cherry Affiliation: Jun. 18, 2026 Companies most certainly should be required to continue to report quarterly. Citizens have a right to know how a company is performing with the highest frequency possible. This helps prevent fraud and enables citizens to make more informed investment decisions.

Sarah Hietpas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Hietpas Affiliation: Jun. 18, 2026 As an investor, I rely on the quarterly reports. They also help keep fraud at bay. Do not allow companies to go a full 6-months without reporting. Clearly, they've been able to do quarterly reports in the past and should continue to do so. No good can come from changing this rule and the negative consequences will be immeasurable!

Sarah Hietpas, private investor

Sarah Hill — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Hill Affiliation: Jun. 18, 2026 STOP THE STEAL. DOES THIS MEAN NO MORE QUARTERLY DIVIDEND

Sent from my iPhone

Sarah Hubbard — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sarah Hubbard Affiliation: Jun. 18, 2026 This will harm Americans. We need additional compliance regulations not less stringent reporting.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sarah Novak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Novak Affiliation: Jun. 18, 2026 A lot can happen in six months. A lot can happen in just three months.

Quarterly reporting is the minimum we should demand from corporations.
Their ups and downs have consequences, and six months is too long

between reports to monitor problems, or successes. A problem can be
easily hidden in a six month report.

I know that corporations want to keep more secrets, but that's why it's
so important to maintain high transparency.

Sarah Novak
Retired from Ascensus
former Credit Manager, responsible for extending credit to corporate clients

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Sarah Roth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Roth Affiliation: Jun. 18, 2026 Everyone needs to be held to the same standard. This is why we're having the issues we're having right now with people breaking the law at the federal level in office and wealthy corporate people also involved in criminal activity and receiving no consequences. All they need is not another heaping tablespoon of Leniency.

Sarah Seidler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Seidler Affiliation: Jun. 18, 2026 So hurtful for smaller investors and brokerage houses!

Sent from my iPhone

Sarah Walker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Walker Affiliation: Jun. 18, 2026 This is made to hide the cons! They will be screwing anyone that uses their business's!!

Sarah Wimmer — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sarah Wimmer Affiliation: Jun. 18, 2026 Hello, my name is Sarah Wimmer and I'm a senior learning design professional working at home in East Tennessee. I understand that the SEC is considering going back to regulations from the 1950s to the early seventies.
As I look at the data, it looks like the value of my retirement portfolio is going to tank if this happens.
I also understand that with semi annual reporting as opposed to quarterly reporting, businesses have an opportunity to hide their actual work and revenue.
I believe that the Securities and Exchange Commission's goal is to protect the citizens.
I urge you to rethink this move that will harm our economy.

Sent from my iPhone

Sarah Young — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sarah Young Affiliation: Jun. 18, 2026 How dare the SEC help

to make the financial state of affairs in this Country even more convoluted. We need quarterly reporting to stay in lock step with the companies we rely on. This is not a wise option now or in the future!

Sent from my iPhone

SarahGmail — Jun 18, 2026
Subject: S7-2026-15 Comment From: SarahGmail Affiliation: Jun. 18, 2026 Public does not mean private. Why is my banks wanted monthly and quarterly statements when I had loans? And now you propose semiannual? NO. Not acceptable, too much can go wrong or right in six months. Andrew Damiano, President, Aviation Marketing Group.

Saralou G Cooper — Jun 18, 2026
Subject: S7-2026-15 From: Saralou G Cooper Affiliation: Jun. 18, 2026 Quarterly reporting protects the taxpayers from having to bail out corporations that are too big to fail. I don't think we need or want to do that again.

Sent from my iPhone

Sarena Shapiro — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sarena Shapiro Affiliation: Jun. 18, 2026 It's absurd to go back to less transparency when financial systems and structures are more complicated and more intertwined today than they were in the 1950s. I worked very hard to save for my retirement and don't want it ruined because corporations want to get rid of some regulations so they can make absurdly more money. These regulations have helped to create a more stable economy, created transparency, and made it safer for the average person to invest. Without these regulations, as we've seen in the past, the average person will be taken advantage of. I've had enough of an administration that doesn't believe in transparency or honesty to its people it's responsible to. Sarena Shapiro, retired, Winthrop, WA.

Satyavati D'Antoni — Jun 18, 2026
Subject: S7-2026-15 Comment From: Satyavati D'Antoni Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY

Get Outlook for Android

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savedeminc — Jun 18, 2026
Subject: S7-2026-15 Comment From: savedeminc Affiliation: Jun. 18, 2026 Corruption dies in the light. Is that why you are keeping us in the dark long enough to rip us all off?
Save Democracy 2026

-Human Consumer

Sent from Proton Mail for iOS.

SBH — Jun 18, 2026
Subject: S7-2026-15 Comment From: SBH Affiliation: Jun. 18, 2026 I am a retired pension actuary who studied the impact of investments on large funds. I am also an investor who lived and worked through the 2008 market crash. It is extremely important to investors to have quarterly reporting to monitor our results and make informed decisions about our money, that of the organizations we work for, and those we volunteer to run. Please do NOT take us back to a lower level of reporting. We all have too much to lose.

Susan Breen-Held

Scott Adams — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Scott Adams Affiliation: Jun. 18, 2026 I think that quarterly was tried once & the results were devastating. Please don't go there again!!

Sent from my iPhone

Scott Donaldson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Scott Donaldson Affiliation: Jun. 18, 2026 Publicly held companies should be required to report their financial status monthly! The very idea of reporting twice a year is ridiculous and irresponsible, and will negatively impact individual investors.
Please do not allow them to reduce their reporting frequency.

Scott Donaldson

Scott DuBray — Jun 18, 2026
Subject: File No. S7-2026-15 From: Scott DuBray As a soon to be retiree I am concerned about the impact of semi annual reporting and its impact on my savings. I prefer the current system. The studies show a negative impact on those of us trying to make informed decisions with the proposed change.

Scott Elliott — Jun 18, 2026

Subject: S7-2026-15 Comment From: Scott Elliott Affiliation: Jun. 18, 2026 The SEC was created in the midst of the Great Depression in order to help prevent another market crash by creating greater transparency for investors. Why would the SEC take a major step back on corporate transparency? As a teacher in Ohio, my state pension relies on transparency as do my own individual investments. Please maintain corporate transparency to protect the futures of American investors.
Scott Elliott

Scott Kranzusch — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Scott Kranzusch Affiliation: Jun. 18, 2026 DO NOT CHANGE THE WAY ITS WRITTEN NOW! THE ONLY ONES TO BENEFIT IF ITS CHANGED ARE THE SUPER WEALTHY! DONT “FIX”WHAT ISNT BROKEN!

Who wants this change, everyday Americans? NO, it’s the big corporations and the ultra wealthy so they can gain more wealth trading information with each other that is not available to the general public, otherwise known as insider trading. Just another MONEY GRAB by the elitists.

Scott K
Retired
Phoenix, AZ 85355

Sent from my iPad

Scott McCarter — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Scott McCarter Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Small individual investors must be informed for a level playing field; therefore, do not change the quarterly financial reporting requirements for public companies. I am opposed to the proposed quanges being contemplated by the SEC.

Scott S — Jun 18, 2026
Subject: S7-2026-15 Comment From: Scott S Affiliation: Jun. 18, 2026 This is wrong. You are supposed to be the administration of transparency. But you want to businesses to hide their current status.

-Scott

Sent from my iPhone

Scott Sieck — Jun 18, 2026
Subject: S7-2026-15 Comment From: Scott Sieck Affiliation: Jun. 18, 2026 I firmly believe this is a much needed improvement. It saves public companies and shareholders billions of dollars a year... Asking Companies to skew their financials for quarterly reports serves no purpose. Major financial issue are still required and must file 8ks

Scott Sieck
Project Consultant
American Steel Structures Inc.
689-332-8812 cell/text

scott@americansteelstructures.com

SCOTT TAYLOR — Jun 18, 2026
Subject: S7-2026-15 Comment From: SCOTT TAYLOR Affiliation: Jun. 18, 2026 We retirees need more transparency, not less!

Sent from my iPhone

Scott Wheeler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Scott Wheeler Affiliation: Jun. 18, 2026 Big business and big Wall Street can't be trusted to keep the results accurate unless it's at minimum quarterly. Monthly might even be more appropriate. I'm in favor of monthly.

Sent from my iPhone

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sealonthebeach — Jun 18, 2026
Subject: S7-2026-15 Comment From: sealonthebeach Affiliation: Jun. 18, 2026 Now in this time of overwhelming uncertainty the public needs your due diligence.

Dana Jones

Sean A. Ahrens — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sean A. Ahrens Affiliation: Jun. 18, 2026 Re: Opposition to Proposed Six-Month Reporting Rule Dear Commissioners:

I am an individual investor who relies on publicly available financial information to make informed decisions regarding my retirement savings and long-term financial security. I respectfully oppose the proposed rule that would reduce required financial reporting from quarterly to semiannual intervals.

As a retail investor, I do not have access to teams of analysts, private research, or direct access to company management. Quarterly reports are one of the few tools available to me to evaluate the health, performance, and direction of the companies in which I invest. Extending the reporting period to six months would significantly reduce transparency and leave investors like me making decisions based on stale information. My retirement planning depends on confidence in the integrity and transparency of the public markets. If public companies are permitted to go six months between required financial disclosures, I would have less confidence in my ability to accurately assess investment risks.

This increased uncertainty may cause me to reconsider the allocation of my retirement assets and seek alternative investments, such as real estate or other asset classes, where I believe I have greater visibility and control over underlying value and performance. The proposed rule may inadvertently create a larger information gap between institutional investors and ordinary Americans saving for retirement.

Large institutions often have access to extensive research resources and management interactions that individual investors do not. Reducing reporting frequency would further disadvantage retail investors and undermine one of the key strengths of U.S. capital markets: broad access to reliable and timely information. While reducing regulatory burdens on companies is a reasonable objective, it should not come at the expense of transparency and investor confidence.

The success of the U.S. markets has long been built upon robust disclosure requirements that allow investors to make informed decisions. Less frequent reporting risks weakening that foundation. As someone who entrusts a significant portion of my retirement savings to the public markets, I urge the Commission to reject this proposal and maintain quarterly reporting requirements.

Transparency is not merely a compliance obligation; it is the basis upon which investors place their trust in the market. Thank you for considering my comments.

Respectfully, Sean Ahrens

Sean Boyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sean Boyer Affiliation: Jun. 18, 2026 This quarterly reporting proposal is nothing more than another gift to billionaires and corporations at the expense of the American people!

Sean Shelton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sean Shelton Affiliation: Jun. 18, 2026 It needs to be quarterly as a minimum. Do not change it to increase insider trading.

Sean Sheppard — Jun 18, 2026
Subject: Re: Comment on S7-2026-15 From: Sean Sheppard Affiliation: Jun. 18, 2026 On Thu, Jun

18, 2026 at 8:40 AM S Sheppard <fallonbroo@gmail.com> wrote:
This is a bad move, it would not work for me as an investor, and I would exit the market before. Please keep reporting as is. Thank you

Sean Sheppard
561-573-3270

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sean west — Jun 18, 2026
Subject: S7-2026-15 Comment From: sean west Affiliation: Jun. 18, 2026 My name is Sean West. My wife and I rely on getting accurate news and information for our investment account. I work in hollywood and have been struggling to find union work since covid. This new change from quarterly reporting by companies is only going to serve those with inside information and gives them an unfair advantage of being able to pull out of a company and leave regular folks in the dark and footing the bill. This is a completely bad proposal. Quarterly reporting should remain intact to protect us nirmal peoples investments. Please do not allow this new change to only reporting every 6 months. We dont have the security of wealth. This change could wipe us out entirely since we would have less data to make decisions.

Sean West
Struggling Local 44 Iatse member

Sent from my Boost Samsung Galaxy A32 5G
Get Outlook for Android

Seandra McQueen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Seandra McQueen Affiliation: Jun. 18, 2026 Keep the quarterly reports, or, We the people who Pay Your Salary, Will Fire the Lot of you and will find Someone who protects the consumer. (That would be us)

Sebero Barrientes — Jun 18, 2026
Subject: S7-2026-15 From: Sebero Barrientes Affiliation: Jun. 18, 2026 Keep the Qtrly Reporting as is. We don’t need anymore ENRON’s or cheatings!

Sent from my iPhone

Selwyn Zacharie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Selwyn Zacharie Affiliation: Jun. 18, 2026 TAX PAYERS NEED TOTAL TRANSPARENCY.

Seth Brumbaugh — Jun 18, 2026
Subject: S7-2026-15 From: Seth Brumbaugh Affiliation: Jun. 18, 2026 Oversight must be maintained. Quarterly reporting must stay. Removing Quarterly reporting will only create another Enron scenario.
Your function is to maintain trust in the stock market and that fair investing is taking place. The removal of quarterly reporting will negatively impact the retail investors trying to save for their retirement.

Seth Brumbaugh
Ottsville, Pennsylvania

Seven Dunsmore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Seven Dunsmore Affiliation: Jun. 18, 2026 This rule is in place to ensure compliance. Why would you want to eliminate it, unless you were planning to steal?

Sent from my iPhone

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sewnicelfr — Jun 18, 2026
Subject: S7-2026-15 From: sewnicelfr Affiliation: Jun. 18, 2026 Quarterly reporting is more fair to everyone. Do not chang to a less accountable situation!

Sent from my Galaxy

Shaheen Khurana — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shaheen Khurana Affiliation: Jun. 18, 2026 We need accountability and transparency from corporations. No more corrupt politics from the SEC… keep the quarterly reporting!

Shaheen Khurana
(American fed up with corrupt politicians and institutions!)

Sent from my iPhone

Shala Tucker — Jun 18, 2026

Subject: S7-2026-15 Comment From: Shala Tucker Affiliation: Jun. 18, 2026 Shala Tucker, small business owner. I have several rewards cards but I only depend on my business card rewards because that is the card that helps my business. About twice a year I cash in those rewards and of course the rewards go to my business account. How dare you try to make those rewards go away! You are messing around with American citizen's money. I'm sure there are many people who depend on these rewards. That's why they chose that card. What are you trying to put us in the dark about profits that BIG business earns? You will be putting people in positions that make easier for thieves to use cyber theft on the American citizen. Less secure payment platforms make it easier for cyber thieves. Forget this bill. Why you want it I don't know but it's usually because politicians find a way to increase THEIR profit. Is this a bill based on political greed?

Shan Cann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shan Cann Affiliation: Jun. 18, 2026 As an American investor, I have seen the Enron scandal, have watched the market respond to incidents like 911, and have grown my "retirement savings" since I was working my first job at age 16.

Companies must be transparent and accountable to their investors -- ALL of their investors -- even me.

Please maintain the requirement for quarterly reporting and insist that companies that take money from hard working Americans continue to be held to high standards. Good stewardship is not optional, it is the right thing and the only thing that we deserve.

Thank you,
Shannon Cannata
Lenexa, KS

Shana Smith — Jun 18, 2026
Subject: S7-2026-15 From: Shana Smith Affiliation: Jun. 18, 2026 Absolutely not. There are rules and laws for a reason, nobody is above the law. Nor should we be acting like any crime is ok or less deserving of punishment. Quit pushing for garbage like this!
S. Smith, wahm, MI

Shane Garry — Jun 18, 2026
Subject: File No. S7-2026-15 From: Shane Garry Don't do it. Not cool at all. Thank you.

SHANNON CAREY — Jun 18, 2026
Subject: S7-2026-15 From: SHANNON CAREY Affiliation: Jun. 18, 2026 There is no reason to change this reporting to twice yearly other than protecting criminals. Stand by THE PEOPLE who want more visibility, not less! Thank you!

Sent from my iPhone

Shannon Conway — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shannon Conway Affiliation: Jun. 18, 2026 Americans deserve transparency and clarity in investing. The middle class is getting pummeled all around. Quarterly reporting gives us naught we deserve in our investments. Our money enriches these companies and CEOs and they owe us frequent, clear reporting.

Best,
Shannon Brunetto

Shannon DeDora — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shannon DeDora Affiliation: Jun. 18, 2026 Don't let our economy be rigged by big money! Keep our quarterlies- we can be a
Better system

Shannon DeDora, CS, WSET III
French Wine Scholar,
Certified Sake Professional

775.745.5079

Be Passionate, Be Inclusive,
Be Courageous, Be True
Please excuse any typos or grammatical errors as this was Sent from my iPhone

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Shari Gonzales — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shari Gonzales Affiliation: Jun. 18, 2026 Shari Lee Gonzales, retired tech manager and executive. Absolutely do not change the SEC quarterly reporting for corporations in the United States!!! This is an absurd idea that only protects and benefits large corporations that already have so much power in our country that it is obvious to see by the huge profits that they're taking , the CEO salaries/benefits and entitlement, and of course, all the tax/other benefits that the current administration is giving them. You need to help, support and protect the citizens of the United States by keeping reporting quarterly so that we the people have transparency into what corporations are doing; so that the chances for fraud are reduced, and we can see lots of instances and examples of that over the many years when corporations and people get power and money, the fraud is inevitable; and because well, this may be optional now, we know that this type of change can become permanent very easily and it is not good for the American people. Lastly, don't make this change because it doesn't benefit us it benefits, corporations, and they already have enough benefits in the United States, especially after the big beautiful Bill. For the American people, say 'no' to this change, otherwise you're just complicit with this fraudulent and very anti-American, anti-constitutional government. thank you for your time.
Do the right thing because it's all about your reputation and your future and your legacy and the impact that this leaves on your families and your friends and your nation. if you do something like this now, it will remain with you forever and perhaps your God will consider that in your final

judgment. Have a good day! USA 🇺🇸

Sent from my iPhone

Shari Hutchison — Jun 18, 2026
Subject: S7-2026-15 From: Shari Hutchison Affiliation: Jun. 18, 2026 Need quarterly reports. As a retired person the information is of great nessasity to me.

Yahoo Mail: Search, Organize, Conquer

Sharon Armstrong — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Armstrong Affiliation: Jun. 18, 2026 The public, investors will lose money. We will start taking our money away to invest elsewhere.

Sharon Cioffi — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Cioffi Affiliation: Jun. 18, 2026 People are owed this information on a timely basis

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Sharon Coleman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Coleman Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Sharon Daly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Daly Affiliation: Jun. 18, 2026 Need to know the status of my monies quarterly. THIS is a valid and need guardrail.

Sent from my iPhone

Sharon Dejonghe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Dejonghe Affiliation: Jun. 18, 2026 What happens to keeping the average American investor informed when hiding in the “unreported” information not to mention financial planners who guide & manage money for clients. We might not have millions but what we have pays for our retirement & kids college funds.

Sharon Dejonghe
SC

Sent from my iPhone

Sharon Gladson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sharon Gladson Affiliation: Jun. 18, 2026 Sharon Gladson
Retired manager
Northampton, MA
I hold a small portfolio which I depend upon as social security benefits do not cover my living expenses. A return to the “good old days” of semi-annual reporting would be devastating to my investments!!

In this current age where the top money holders seem to be getting more wealthy literally as they breathe, it seems punishing to make a move like this!

Where is the sense of it??

Sincerely,
Sharon Gladson

Sent from my iPhone

Sharon Hightower — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Hightower Affiliation: Jun. 18, 2026 Sharon Hightower.
Retired teacher. Why does the general public ALWAYS GET PENALIZED? KEEP IT QUARTERLY!!

Sharon Jarrett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Jarrett Affiliation: Jun. 18, 2026 My name is Sharon Jarrett and I am a stay at home grandmom.
Why does thisatter to me?
It affects me as I own stocks in various forms and if I am not given quarterly reports with enough time to review, i would be not able to make a properly informed decision about investing more of our hard earned money or not.
No company whether it be small local or large corporate that relies on its investors to succeed should not allowed to "hide" their quarterly reports.
Thank you for your time.

Sent from my Galaxy

Sharon Karr — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Karr Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I disagree with this move! If anything, it needs more stringent oversight! There's enough cheating and scandalous behavior in the corporate world. There needs to be more strict oversight!

Sharon Lind — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Lind Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Bad for everyone. Keep it the way it is.

Sharon Mignerey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Mignerey Affiliation: Jun. 18, 2026 The proposed changes make a prospectus worthless. This means only those privy to insider trading can make reasonable choices about investments. This is wrong at every level. This status quo should be kept and probably strengthened.

All the best,

Sharon

Sharon Neathery. — Jun 18, 2026
Subject: S7-2026-15 From: Sharon Neathery. Affiliation: Jun. 18, 2026 Keep the quarterly report.

Sent from my iPad

Sharon Neel — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Neel Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not make life any harder on the individual investors than it already is! Take care of the people!

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sharon parsch — Jun 18, 2026
Subject: S7-2026-15 From: sharon parsch Affiliation: Jun. 18, 2026 No one is above the law. The government is responsible to the people they are representing. The SEC needs to enforce strict requirements and regulations for those corporate agencies that are responsible for managing our

finances. Quarterly reports are crucial to that end. The Federal Reserve uses the SEC's quarterly reports to aid in determining interest rates, Investors use the SEC quarterly reports to help determine where they invest. I, as a retired person, look at trends, going back several quarters to determine how I invest. Frankly, the SEC would be neglecting its legacy and authenticity by decreasing the reports, also making it more difficult to catch criminals, fraud and economic downturns. Maybe the SEC needs better managing so the quarterly reports are done on time in a professional manner. This is not a commission that can be allowed to be complacent.

Sharon Paz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Paz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You must keep reports quarterly.

Sharon Peelor — Jun 18, 2026
Subject: S7-2026-15 From: Sharon Peelor Affiliation: Jun. 18, 2026 Don't change the quarterly reporting. If you back off now, they will see it as permission to hide transactions. Please stand firm. Thank you, Sharon Peelor, retired lawyer and academic, Boise, Idaho

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Sharon Powers — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon Powers Affiliation: Jun. 18, 2026 Are we sacrificing financial reporting transparency for the benefit of the majority of citizen investors by extending it to six months? Unethical change proposals must be defeated.

Respectfully,
Sharon Powers
Retired Public School Teacher

Sent from my iPhone

Sharon Rogers — Jun 18, 2026
Subject: S7-2026-15 From: Sharon Rogers Affiliation: Jun. 18, 2026 We must continue keep them honest. There's no choice. Sharon Roger's Ret. Vital to protect Americans from corrupt bigwigs defrauding us. We all know they will if they can.

Sharon Silljer — Jun 18, 2026
Subject: S7-2026-15 From: Sharon Silljer Affiliation: Jun. 18, 2026 Keep it the way it is. Quartly because it matters to stock holders.

Sharon Sobzak — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Sobzak Affiliation: Jun. 18, 2026 To the

Securities and Exchange Commission: corruption with insider trading is already running rampant.. .this proposal would make it more so. Quarterly updates allow for more reasoned decisions for those of us without friends in the know. Integrity is a valuable commodity and quarterly reports helps with that.

Sharon Upton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Upton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I need to be able to make informed decisions! I don't believe allowing corporations to limit the information they share about themselves allows me to do this.

Sharon/Jim Sullivan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sharon/Jim Sullivan Affiliation: Jun. 18, 2026 Stop the federal criminals from stealing everything they can get their hands on! Enforce our laws!

Yahoo Mail: Search, Organize, Conquer

Shaun Terrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shaun Terrell Affiliation: Jun. 18, 2026 Keep things the way they are, the only reform should be to make it monthly.....

Shauna Carlson — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Shauna Carlson Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Do not change the reporting schedule unless you want to make it more frequently, like monthly.

Shauna Ostler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shauna Ostler Affiliation: Jun. 18, 2026 As a long time HR Manager I find it unethical for companies to report financial information every six months. It does not follow generally accepted accounting practice or case law. It also leaves too much room for unethical behavior. The SEC’s role is to ensure legal and ethical guardrails are in place for companies. I expect the organization to do so and get out of bed with corporations. Six months to report financial information is incredibly stupid, reckless and out of touch with the general public.

Get Outlook for iOS

Shawn Boudreaux — Jun 18, 2026
Subject: S7-2026-15 From: Shawn Boudreaux Affiliation: Jun. 18, 2026 Keep it Quarterly !! Shawn

Boudreaux Houma Louisiana Industrial Electrical

Sent from my T-Mobile 5G Device
Get Outlook for Android

Shawn Laurie — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Shawn Laurie Affiliation: Jun. 18, 2026 As a CPA, I believe quarterly reporting is vital! We must have transparency in reporting for public companies in order to maintain investor confidence.
Shawn Laurie, CPA
Mansfield, Texas

Sent from my iPhone

Shawn McKiernan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shawn McKiernan Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain the standard as a matter of fairness & transparency for all investors. This matters because having different reporting standards for different types of investors will increase corrupt actions, erode confidence & negatively effect the economy. Shawn McKiernan, retired truck driver.

Shawn Sproul — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shawn Sproul Affiliation: Jun. 18, 2026 Shawn Sproul
Courier Driver at Federal Express
Do not change reporting to 6 months. Keep it Quarterly.
Businesses need to be finacially transparent and keeping it quarterly makes it more transparent to investors than 6 months. This is common sense and your explanation for the change is not good enough.

SHAWN TALLEY — Jun 18, 2026
Subject: Comment on S7-2026-15 From: SHAWN TALLEY Affiliation: Jun. 18, 2026 Don’t do it, progress is never made going backwards to 1955 reporting. Quite being so corrupt.

Shawn Talley
Sent from earth

Shawna Stradling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shawna Stradling Affiliation: Jun. 18, 2026 Keep it Quarterly!

Sent from my iPhone

Sheena Meyers — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sheena Meyers Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: please stop trying to screw over the lower class. We are just out here trying to survive and y'all are being greedy fools.

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shegaul — Jun 18, 2026
Subject: S7-2026-15 Comment From: shegaul Affiliation: Jun. 18, 2026 Transparency makes things as "honest" as the financial industry can appear for the middle class. Hiding information from us obvious appears that you are hiding activity for the multi and
billionaires.

LargePrefPlaceholder-XKUz1MEJBwkOM

Sheila Avruch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheila Avruch Affiliation: Jun. 18, 2026 Quarterly reporting improves financial transparency. The companies that are pushing this reduction in transparency are already making enormous profits. Small investors need quarterly reporting maintained. I speak as a small investor.

Sent from my iPhone

Sheila Bradac — Jun 18, 2026
Subject: S7-2026-15 From: Sheila Bradac Affiliation: Jun. 18, 2026 Quarterly. Keeps you more honest

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Sheila Carter — Jun 18, 2026
Subject: S7-2026-15 From: Sheila Carter Affiliation: Jun. 18, 2026 The American people deserve transparency, there be no reason to have a problem with signing these quarterly if you’re being honest. Enron showed us why we need this. Do not change this requirement. my name is Sheila Carter. I’m a registered nurse and I am.

Sheila Carter — Jun 18, 2026
Subject: S7-2026-15 From: Sheila Carter Affiliation: Jun. 18, 2026 The American people deserve transparency, there be no reason to have a problem with signing these quarterly if you’re being honest. Enron showed us why we need this. Do not change this requirement. My name is Sheila Carter. I’m a registered nurse and this matters to me as we need to continue to keep big corporations, and their CEOs honest.

Sheila Dorris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheila Dorris Affiliation: Jun. 18, 2026 It is in the best interest of investors to maintain quarterly reporting. It helps maintain investor confidence and provides much better corporate transparency. Longer periods between reporting I fear could open the door to more fraud and lower investor confidence. It would greatly impact financial advisors helping clients assisting clients invest for their future. Please DO NOT change to 6 months. We need better transparency.

Sent from my iPhone

Sheila Gividen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheila Gividen Affiliation: Jun. 18, 2026 Sheila Gividen - retired. Protect my future

Thanks,
Sheila Gividen
502-442-6265

Sheila Gordon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheila Gordon Affiliation: Jun. 18, 2026 This is bad news for the average investor, seems like another attempt at covering things up for the few.
Permits insider trading and time to “fix the books”.

Sheila Gordon.

Sent from my iPad

Sheila Govignon — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sheila Govignon Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Maintain quarterly reporting. Protect investors.

Sheila R. Ritter — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sheila R. Ritter Affiliation: Jun. 18, 2026 I want quarterly reporting to continue. I actively watch my investments. The market volatility demands my attention! I don't have a lot, so can't afford a large downturn in my retirement years.

Sheila Ritter

Sheila Rae Armentano — Jun 18, 2026
Subject: S7-2026-15 From: Sheila Rae Armentano Affiliation: Jun. 18, 2026 It's been working don't break it

Yahoo Mail: Search, Organize, Conquer

Sheila Sentner — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sheila Sentner Affiliation: Jun. 18, 2026 Transparency and more frequent reporting is necessary in preventing corporations and banks from hiding shenanigans. Let’s maintain truth and accuracy in quarterly reporting.
We went democracy Not oligarchy for the top 1% controls everything.

Thank you.
Sincerely,
Sheila Sentner

Sheila Wade — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheila Wade Affiliation: Jun. 18, 2026 Hey SEC let’s get the Corporations to report on a monthly basis. We want as much transparency as we can get! And maybe another bipartisan committee to oversight them also. Check the checkers, I say.

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sheila washington — Jun 18, 2026
Subject: S7-2026-15 Comment From: sheila washington Affiliation: Jun. 18, 2026 KEEP THE RULES QUARTERLY

Shelby Johnston — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Shelby Johnston Affiliation: Jun. 18, 2026 Shelby Johnston, Engineering Manager, Georgia. Why would we want less transparency? Trump

guaranteed more transparency in everything. We have improved so much since going to quarterly, dont change something that is not broken.

Sheldon Hull — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheldon Hull Affiliation: Jun. 18, 2026 Sheldon Hull, IT retired, stock holder. Clarity makes better sense and quarterly works fine. If I owned stock in a company wanting semi-annual reporting, I would be dumping it. They are hiding something or are planning something that is not beneficial to me.

Shelia M. Gray — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelia M. Gray Affiliation: Jun. 18, 2026 DO THE RIGHT THING FOR THE PEOPLE
Any one w an IRA should completely understand WHY 1/4 reporting is important to investors, reporters etc.

Shelley Bresler — Jun 18, 2026
Subject: S7-2026-15 From: Shelley Bresler Affiliation: Jun. 18, 2026 Please think about the reason quarterly reporting was adopted. It came as the result of untrustworthy CEOs trying to game the system. They thought they would get away with fraud because there were no rules in place to stop them. Do not return to that time. We, the people, are depending on it.

Shelley Clay — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelley Clay Affiliation: Jun. 18, 2026 This is absolutely insane!!!
You are just begging for insider trading if you do this!
Keep financials at quarterly reporting!
Keep it honest!

Sent from my iPhone

Shelley Coss — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Coss Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Report all transactions. Monthly!!!!!

Shelley Freeman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Shelley Freeman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
If you have any integrity at all, stop this change. People have a right to know what they've invested their hard-earned money in. No smoke and mirrors !

Shelley Joseph — Jun 18, 2026
Subject: S7-2026-15 From: Shelley Joseph Affiliation: Jun. 18, 2026 SEC, has a tough job. It is an important job because so much is riding on it for so many investors, small and big. Truth in business dealings should be paramount. Do not let the sleezy get through the fraudulent filings. There is more than enough scam now aided by AI than the US can stand. Let the SEC be ever viligent in at least eliminating financial fraud too where ever it raises its ugly head. Shelley Joseph, retired business owner. Baton Rouge, LA

Shelley Kumru — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelley Kumru Affiliation: Jun. 18, 2026 Please continue with quarterly reporting so that I can retire knowing at least that I have a fair shot in managing my investments.

Shelley Rosenstein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelley Rosenstein Affiliation: Jun. 18, 2026 Please continue quarterly reports every three months— this information should be shared with investors more frequently than every six months!

This is an important change that is unfair to investors!

Shelley Rosenstein

Sent from my iPhone

Shelley Smith — Jun 18, 2026
Subject: S7-2026-15 From: Shelley Smith Affiliation: Jun. 18, 2026 Don’t change this rule! The Republicans will do anything to commit fraud and not have any consequences. It’s not alright too cheat people and they DO!

Sent from my iPhone

Shelley Wonders — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelley Wonders Affiliation: Jun. 18, 2026 I am a retired school teacher and my husband is a retired machine tool builder. We worked hard to build our savings and have been responsible spenders. Quarterly reporting is important to keep us in the know and on track. Do not change this. It is the fair and responsible way to report to investors. Thank you. Shelley Wonders

Sent from my iPhone

Shelly — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shelly Affiliation: Jun. 18, 2026 Shelly Trenchard , Chief Operating and Economic Advisor.
Everyone must be held accountable and responsibly commit to reporting all trades . This transparency helps cut down on insider trading .

Sent from my iPhone

SHelly Kraus — Jun 18, 2026
Subject: S7-2026-15 Comment From: SHelly Kraus Affiliation: Jun. 18, 2026 Shelly Kraus- retired
Keep the reporting quarterly. Retirees rely on this information to make informed decisions about their income investments.

Shen Cruces — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shen Cruces Affiliation: Jun. 18, 2026 I am a small investor and this new proposal for earnings to be reported only every 6 months will hinder my ability to be responsive to the market.
Shenny Cruces
Professor

Sheree Locher — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheree Locher Affiliation: Jun. 18, 2026 Keep quarterly!

Sent from my iPhone

Sheree Rodriguez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sheree Rodriguez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Don't subtract from the information necessary for us to make informed decisiins.

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sheripj — Jun 18, 2026
Subject: S7-2026-15 Comment From: sheripj Affiliation: Jun. 18, 2026 Please keep reporting on a quarterly basis. As a retiree, it is important for me to be able to manage my meager IRA.. Kind Regards,
Sheri Johnson

Sent from AT&T Yahoo Mail on Android

Sherisse Dozier — Jun 18, 2026

Subject: S7-2026-15 Comment From: Sherisse Dozier Affiliation: Jun. 18, 2026 Sherisse, Non profit worker: we are at an inflection point in the United States and at a time when we need more transparency, you offer less. This erodes the public trust and will be the eventual downfall of our nation should we continue to treat everyday citizens like an afterthought. Do not make this mistake in judgement, we will all pay the price.

Sheron Pearson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheron Pearson Affiliation: Jun. 18, 2026 Taking away a vital oversight mechanism simply opens the door to more fraud and financial loss to those without "insider" status

Sheron P's Conduit Show - Saturdays 11 am to noon at wwwtheenglishconnectionmedia.com and Sundays 6-9 pm at www.e2onair.com
347 485 1154

Sherri Faiad — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sherri Faiad Affiliation: Jun. 18, 2026 Leave it at quarterly reporting for better transparency and accountability.

Sherri Feliciano — Jun 18, 2026
Subject: S7-2026-15 From: Sherri Feliciano Affiliation: Jun. 18, 2026 Sherri feliciano

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Sherrie Jacobs — Jun 18, 2026
Subject: S7-2026-15 From: Sherrie Jacobs Affiliation: Jun. 18, 2026 Please Do Not change reporting dates.
Information given at current time helps me the most.
Sherrie Jacobs . Retired teacher
Indiana

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sherry — Jun 18, 2026
Subject: S7-2026-15 Comment From: sherry Affiliation: Jun. 18, 2026 NO

Sherry Barrett — Jun 18, 2026

Subject: S7-2026-15 Comment From: Sherry Barrett Affiliation: Jun. 18, 2026 Keep it transparent and open! No hiding the books.

Sherry Catalina — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sherry Catalina Affiliation: Jun. 18, 2026 Keep corporations accountable . Quarterly reporting is part of that .

Sherry Fitzpatrick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sherry Fitzpatrick Affiliation: Jun. 18, 2026 Absolutely keep the current reporting schedule!
Sherry Fitzpatrick, retired CPA

Sherry G — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sherry G Affiliation: Jun. 18, 2026 The curtain has been pulled back on the plethora of corruption in so many factions of our lives. We need transparency-NOT more ways to hide, lie, steal and cheat!

Sent from my iPhone

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sherry graham — Jun 18, 2026
Subject: S7-2026-15 Comment From: sherry graham Affiliation: Jun. 18, 2026 We need MORE ACCOUNTABILITY!! not less!!

Sherry Graham, M.Ed., LPC-S
Play Therapist & Expressive Art Therapist

"Whatever you can do, or dream you can do, begin it.
Boldness has genius, power, and magic in it. "
--Goethe

Sherry Heyer — Jun 18, 2026
Subject: S7-2026-15 From: Sherry Heyer Affiliation: Jun. 18, 2026 Keep it as is. It’s quite evident CEO’s can’t be trusted. It’s all about their pockets.

Sent from my iPad

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sherry king — Jun 18, 2026
Subject: S7-2026-15 Comment From: sherry king Affiliation: Jun. 18, 2026 Sherry King, retired GM

production operator. We need to know what is happening in our portfolios! Quarterly!! Keep it the same!

Yahoo Mail: Search, Organize, Conquer

Sherry Medrano — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sherry Medrano Affiliation: Jun. 18, 2026 SEC
No. No change to reporting. Quarterly reporting allows, transparency, and truthfulness to investors. As a longtime investor, I want to know where my money is, how it's being spent, and what rate of return I am getting on it. If you allow semi annually or annually reporting that will be much harder to track. There is absolutely no reason to change quarterly reporting. My parents had to navigate and survive the great depression and told me many stories about how bad things were. I do not ever want to see this happen in my lifetime my children's lifetime or my grandchildren's lifetime. Please listen to your constituents/shareholders/investors. Sherry Medrano, Investor, Los Angeles, California

Sent from my iPhone

Sherry Moore — Jun 18, 2026
Subject: S7-2026-15 From: Sherry Moore Affiliation: Jun. 18, 2026 Please keep
"accountability often" a
requirement for the CEOs.

Make them continue to be aware of what they sign.
Sherry Moore
Retiree
North Richland Hills, TX

Sherry Norten Catoe — Jun 18, 2026
Subject: S7-2026-15 From: Sherry Norten Catoe Affiliation: Jun. 18, 2026 Keep the quarterly reporting for SEC because my hard earned money needs to be protected.

Scherluyn Catoe

money needs to be protected

Sherry Rider — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sherry Rider Affiliation: Jun. 18, 2026 Quarterly reporting helps us manage our retirement options, like travel, household improvements, helping grandchildren and children. Without quarterly income announcements, we'd never know what we could afford! Keep quarterly accounting!

Sent from my iPhone

Sherry Sahi — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sherry Sahi Affiliation: Jun. 18, 2026 NO. Quarterly reports are key to transparency. Obviously, people lost more money when reports came out every 6 months. Corrections need to be made earlier. Otherwise, investors lose more money.

Sent from my iPhone

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sheryl mcnair — Jun 18, 2026
Subject: Quarterly reporting From: sheryl mcnair Affiliation: Jun. 18, 2026 Please don't drop the requirement for quarterly financial reports. Too much can go wrong in 6 months. We need to have visibility, not pander to big business.
Sheryl

Sheryl Sanford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sheryl Sanford Affiliation: Jun. 18, 2026 Sheryl Sanford Sales & Marketing Manager
There is no reason to change how the reporting is done. Hiding any information for any duration is deceptive and misleading.

Shirley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shirley Affiliation: Jun. 18, 2026 Shirley Thomas Rome, GA accounting. There is no reason to change except to hide from us stockholders. KEEP IT QUARTERLY!

Yahoo Mail: Search, Organize, Conquer

Shirley Brokenburr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shirley Brokenburr Affiliation: Jun. 18, 2026 Keep the quarterly reporting.

Shirley Hayden — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shirley Hayden Affiliation: Jun. 18, 2026 Quarterly!!!!!

Shirley Oldland — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Shirley Oldland Affiliation: Jun. 18, 2026 This is absolutely NOT ACCEPTABLE! We deserve the right to keep track of our investments! I rely on my RDA's from my investments to provide a large chunk of my retirement income and depend on MONTHLY statements to keep tabs on my accounts and communicate with my broker on a regular basis.

Sent from my iPhone

Shirley Packebush — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shirley Packebush Affiliation: Jun. 18, 2026 You need to protect the little investors. Quarterly reporting needs to stay. Shirley Packebush Small Business Owner

Yahoo Mail: Search, Organize, Conquer

Shirley Vega — Jun 18, 2026
Subject: S7-2026-15 Comment From: Shirley Vega Affiliation: Jun. 18, 2026 Shirley Vega: retired. My children are investors and this will put them (and everyone) at a disadvantage. This helps the companies with less reporting and especially harms the small investor that can't ride it out when there is fraud. And there is always fraud but now we won't be able to quickly address it. What were you thinking? Not about me or my adult children is pretty obvious. Why??

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shr605 — Jun 18, 2026
Subject: S7-2026-15 Comment From: shr605 Affiliation: Jun. 18, 2026 Listen, you need to keep the status quo on this topic.. I am so sick of being taken advantage of by this administration! Show some ethics and keep quarterly reports..and not continue screwing the public.
S Roberts
Citizen and investor

Simeon Georgiou — Jun 18, 2026
Subject: File No. S7-2026-15 From: Simeon Georgiou I strenuously object to changing the corporate reporting requirements from the current quarterly requirement. Decreasing financial information available to the public would reduce accountability to shareholders and the public at large. Especially in the current environment where the administration has taken equity positions in public companies, it would be a disservice to all Americans. It would foster more corruption and theft than already occurs and would promote more insider trading than already occurs. DO NOT IMPLEMENT THIS RULE CHANGE.

SINDRI ANDERSON — Jun 18, 2026
Subject: S7-2026-15 Comment From: SINDRI ANDERSON Affiliation: Jun. 18, 2026 I am a small business owner, mother and grandmother. I rely quarterly reporting to adjust/adapt expenses, including salaries.
Small business owners are subject to more volatility and are the backbone of this country…don't participate in the destruction of them!
Sindri Anderson

Sent from my iPhone

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siobhan suileabhain — Jun 18, 2026
Subject: S7-2026-15 From: siobhan suileabhain Affiliation: Jun. 18, 2026 I strongly support the retention of quarterly reporting by CEO. Do not change this requirement as the quarterly reporting provides transparency and a means to keep corporate corruption either
at bay or reduced.

As a retired federal employee who litigated cases against business entities and unions, I know that regulations are important and reporting obligations encourage actions thst benefit the American people.. Changing this quarterly reporting
will benefit only the CEO to the detriment of the rest of Americans.

Thank you for considering my input.

Joan A. Sullivan
Arlington, VA

Yahoo Mail: Search, Organize, Conquer

SkullWarrior56 — Jun 18, 2026
Subject: S7-2026-15 Comment From: SkullWarrior56 Affiliation: Jun. 18, 2026

SkullWarrior56 — Jun 18, 2026
Subject: S7-2026-15 Comment From: SkullWarrior56 Affiliation: Jun. 18, 2026 Company Sole proprietor. Keep your books quarterly. What are you intending to hide. If the public uses your company products they have the right to know your earnings.

Sincerely,

Charlene L.

Sent from Proton Mail for Android.

Sofia Irisab — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sofia Irisab Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The quarterly reports provides retail investors an insight into what they invest or plan to invest in. Those quarterly reports are already on a lag but does pro ide some pertinent information. The proposed rule to have the reports timing reduced will have the retail investors blindly investing which

will be detrimental to their investments. Unlike institutional investors, retail investors are using their own money to build their own wealth. Retail investors are building for their retirement and for future generations.
Putting this proposal in place will have retail investors blind and lose trust in these corporations and institutions. The SEC should promote a fair level field for retail investors not minimizing it.

Son Nguyen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Son Nguyen Affiliation: Jun. 18, 2026 I prefer Quarterly Reports

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Sona Rejebian — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sona Rejebian Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
As a direct stockholder of several companies, and through retirement accounts/mutual funds/etc, I am INCENSED that you are proposing reducing the quarterly disclosures by companies to be semi-annually instead!
The investing public MUST know the status of companies in a timely, actionable manner, and semi-annual disclosures are completely insufficient in the digital era!! It is completely unfair for companies and the the analysts at the trading desks to have insider information to which individual investors won't have access.
Stop catering to the uber-wealthy. It's so pathetically a slap in the face of the small investors.

Sonjia Weinstein — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sonjia Weinstein Affiliation: Jun. 18, 2026 Reports maintain a level of accountability to investors. Quarterly reports are the minimum in a world where situations can change quickly. Monthly would be even better.
Semi annual reports indicate that companies have something to hide, want to keep investors in the dark. That the SEC would support this action shows the depth of corruption in government.

Sonjia

"Great things are done by a series of small things brought together." Vincent Van Gogh

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Sonny McCutcheon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sonny McCutcheon Affiliation: Jun. 18, 2026 Nope. SEC/NCAA etc.must comply exactly like any other publicly held entity.

Sonny McCutcheon

Sonya Cole — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sonya Cole Affiliation: Jun. 18, 2026 We as stockholders should have access to information about the company's status. Quarterly reporting is needed!

Sent from my iPhone

Sonya Rice — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sonya Rice Affiliation: Jun. 18, 2026 Transparency is required on a monthly basis. Hiding harms for 90 days makes it look like there's compliance from the public and private investor.

Soo Leong Liu — Jun 18, 2026
Subject: S7-2026-15 Comment From: Soo Leong Liu Affiliation: Jun. 18, 2026 Hello,

Changing a ruling that keeps companies transparent and the public and other business sectors informed is detrimental.

Key decisions rely on current, quarterly reporting.

I am D. Soo Leong Liu, a retiree whose retirement fund advisors rely heavily on quarterly reports. Thank you for listening.

Sophia Arachovitis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sophia Arachovitis Affiliation: Jun. 18, 2026 Once a company goes PUBLIC, the public has a right to know who/what they’re investing in. Otherwise, that company should not be allowed to go public & remain PRIVATELY OWNED!!!

Why is our government even considering such CORRUPT practices?!!!! It’s sickening!!😡

Sent from my iPhone

Sophia Arachovitis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sophia Arachovitis Affiliation: Jun. 18, 2026 Once a company goes PUBLIC, the public has a right to know who/ what they’re investing in. Otherwise, the company should remain PRIVATELY OWNED!!!

Sent from my iPhone

Sophia Stavropoulos — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sophia Stavropoulos Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Your commission was established to regulate companies' to uphold ethical operating and reporting

standards, prevent fraud and corruption. Your commission must also protect all investors, including individual investors. As an individual investor, corporate quarterly reportings provide crucial information and insights into companies' financial strength, operational and management practices, and help me make better decisions about my investment choices. Quarterly reporting gives more transparency into a company. Please do not eliminate required quarterly financial reporting which help all investors make informed decisions.
Thank you,
Sophia Stavropoulos

Spring Schoenhuth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Spring Schoenhuth Affiliation: Jun. 18, 2026 I need QUARTERLY reporting. Do not change this. Thank you for your consideration and attention to this matter.
S. Schoenhuth, Owner (small business)

Squiber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Squiber Affiliation: Jun. 18, 2026 To allow big business to only report twice a year is wrong. Investors have a right to know what is going on. This will lead to people losing investments, allow for companies to misrepresent themselves and lead to more insider trading while the little man is hung out to dry.

Get Outlook for iOS

Srinath Dharmapadam — Jun 18, 2026
Subject: S7-2026-15 From: Srinath Dharmapadam Affiliation: Jun. 18, 2026 Please do not stop the quarterly reporting. When the corporation takes public money, they are responsible to the public & they should continue the quarterly reporting.. This would give less chances for them to fudge the books. Let us not forget Enron, MCI WorldCom & Satyam Computers in India. I am sure SEC does not want fraud in the businesses by the CEO’s & CFO’s who have a fiduciary responsibility to the public from whom they take the money. Any changes to the ruling will be a travesty to fair reporting & pinning corporate responsibility.

Srinath

Sent from my iPhone

Stacey — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Stacey Affiliation: Jun. 18, 2026 I am a single hard working mother with a disabled young son. I need to be able to see QUARTERLY where my money is so I know where I am for retirement. Nothing needs to change and the government needs to stay on track with this. There are too many other changes that should be made and this is not one of them!

Stacey Lindsey

Stacie Pitts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stacie Pitts Affiliation: Jun. 18, 2026 Rev. Stacie Pitts, Chaplain Quarterly reviews keep companies honest. Corporations need to be held accountable for their actions.

Yahoo Mail: Search, Organize, Conquer

Stacy J — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stacy J Affiliation: Jun. 18, 2026 Please protect the public and keep the reports quarterly. Information should be available to everyone, not kept private longer for insiders. People need to know to make informed decisions.

I look at the reports regularly. I'm trying to retire.

Thank you.
Stacy Jacob
Sales Advisor

Stacy Korbelak — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Stacy Korbelak Affiliation: Jun. 18, 2026 Quarterly reporting is an absolute must - it keeps companies accountable and investors informed. Stop trying to return us to 1955!

Stacye — Jun 18, 2026
Subject: S7-2026-15 From: Stacye Affiliation: Jun. 18, 2026 I’m a RN and accountability is key to me. Please do not reduce reporting for CEO’s and other executive positions.

Thank you,

Stacye Mehard RN

402 23rd Street, Virginia Beach, Virginia 23451

GreensAndNettles@GMail.com

(804) 922-1977

Please do not publish or sell my personal contact information .. Thank you !!

Stan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stan Affiliation: Jun. 18, 2026 Quarterly reporting is the only was to minimize fraud by businesses. History has shown that if the watchdogs are Remo Ed corporations will cook their books and payoff the inspectors. Large corporations are notorious for lying about profits and expenditures.

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stash2020 — Jun 18, 2026
Subject: S7-2026-15 Comment From: stash2020 Affiliation: Jun. 18, 2026 Keep the quarterly reporting
requirement intact. We need it.

Stephen W. Ash

Sent from my Galaxy

Stephanie Brunelle — Jun 18, 2026
Subject: S7-2026-15 From: Stephanie Brunelle Affiliation: Jun. 18, 2026 Keep these goons as honest as possible

Sent from my iPhone

Stephanie Hancox — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephanie Hancox Affiliation: Jun. 18, 2026 No 6 months dark time

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Stephanie Hegland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephanie Hegland Affiliation: Jun. 18, 2026 Stephanie Hegland, retired after working 80 hour weeks, watching the publicly-traded company I helped succeed, reward the top executives who made money with inside info along with their buddies, while us middle manager grunts did the heavy lifting. Hey SEC - stop protecting the wealthy by eliminating public reporting!

Stephanie Hegland
612.801.8507

Stephanie Mellott — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Stephanie Mellott Affiliation: Jun. 18, 2026 I strongly disagree with changing the reporting rules. I feel it is not in the best interest of the American people based on history.

Stephanie Wade — Jun 18, 2026
Subject: S7-2026-15 From: Stephanie Wade Affiliation: Jun. 18, 2026 My name is Stephanie Wade. I am an Office Assistant living in Bloomington, Illinois. Reporting quarterly keeps shareholders and the world in the know about how a company is doing and what their recent practices have been. With a publicly shared company, there should be more transparency. For my own privately owned company, the owner sees the progress monthly, and we come together quarterly to go over old and new projects. Shareholders need to see their invested companies the same if not better.

Stephen Gaddis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Gaddis Affiliation: Jun. 18, 2026 My name is Stephen Gaddis. I worked in Big 8 (now Big 4) public accounting for almost 40 years. I urge the SEC to maintain quarterly reporting. I spent many years assisting with restatements of prior years' financial statements. In every case, these restatements were due to misdeeds of management (in most cases, prior management).

I see no reason to give managements of publicly traded entities more time to possibly hide financial results. That could only encourage management to do so.

Thank you

Stephen Gaddis

Stephen Hoch — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Hoch Affiliation: Jun. 18, 2026 Stephen Hoch
Retiree
A career NYC Firefighter, 73 years old.
Allowing corporations to only report earnings semi annually would make it difficult for myself and my wife to make prudent investment decisions for our retirement years.

Thank you

Stephen Lang — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Lang Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
It would help Me make more informed decisions in what to invest in that are more "in tune" with My Personal values and ethics.

Stephen Leone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Leone Affiliation: Jun. 18, 2026 More nonsense less transparency, sounds exactly right for this administration.

Stephen McAvoy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen McAvoy Affiliation: Jun. 18, 2026 Keep the quarterly reports, every quarter!

Sent from my iPhone

Stephen Norman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Norman Affiliation: Jun. 18, 2026 Quarterly reporting is a necessary measure to cut down on corporate shenanigans.

Yahoo Mail: Search, Organize, Conquer

Stephen Ragosta — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Stephen Ragosta Affiliation: Jun. 18, 2026 Stephen Ragosta, high school teacher for 33 years, Allentown Pennsylvania, retired in 2006 and still haven’t received a cola for my pension from the state yet. We have worked hard to save enough for a comfortable retirement but with inflation eating away on all basic needs plus gas and electric prices and health care sky rocketing we need those quarterly reports!! Don’t mess with what is working!

Stephen Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Smith Affiliation: Jun. 18, 2026 As a retired individual investor the quarterly reporting is very important for me to be able to make informed decisions for my portfolio. Changing the requirement to every six months is a huge mistake, don't do it!

Stephen Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stephen Thompson Affiliation: Jun. 18, 2026 Stephen B. Thompson, retired.

It's a truism to say that sunlight is the great disinfectant. Only secrecy benefits from darkness. For a law to be imposed that secures obscurity of operation is to exclude the sunshine and invite the nefarious. It's clear that the very attempt to impose this rule is to set the stage for illicit projects.

Steve Bryan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Bryan Affiliation: Jun. 18, 2026 We need quarterly reports to make accurate decisions on our retirement accounts - protect the little guy!
Steve Bryan
Retiree

Sent from my iPhone

Steve Burns Professional Engineer — Jun 18, 2026
Subject: File No. S7-2026-15 From: Steve Burns Please do not allow this change. More financial shenanigans will take place if reporting is halved. And plenty has taken place already. Thx

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steve chinn — Jun 18, 2026
Subject: Comment on S7-2026-15 From: steve chinn Affiliation: Jun. 18, 2026 I do not support changing the corporate reporting requirement with respect to timing and I ask you to oppose it too.

Stephen P. Chinn

Steve Duke — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Steve Duke Affiliation: Jun. 18, 2026 The SEC should act on behalf of the public. I oppose changing the rules for reporting. I am a retired professor, living in the Chicago area and depend on my life savings to support me.
Steve Duke

Steve Haile — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Haile Affiliation: Jun. 18, 2026 Keep quarterly reports

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Steve Hassler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Hassler Affiliation: Jun. 18, 2026 My name is Stephen Hassler of Leawood, KS. Now retired, I worked for 40 years in freight transportation and logistics. For me and my wife, return on our investments is no longer solely a long-term concern. As we approach the day when we will need income from our investments, it becomes more important to have frequent information on the individual components of our portfolio, so we can make the

adjustments needed to serve our financial interests on a timely basis. To that end, we implore the SEC to continue to require quarterly reporting on securities.

Steve Hassler
(913) 707-3296
steve.hassler@kc.rr.com

Steve Hauck — Jun 18, 2026
Subject: S7-2026-15 From: Steve Hauck Affiliation: Jun. 18, 2026 Allowing CEO's to skirt reporting and accountability requirements puts at risk millions of Americans retirement funds and future security. Don't do it even though Donald Trump told you to

Get Outlook for iOS

Steve Hooker — Jun 18, 2026
Subject: S7-2026-15 From: Steve Hooker Affiliation: Jun. 18, 2026 My name is Steve and I'm retired. If that's not good enough then too bad.
I don't mind if they have to sign daily. It isn't enough. The one thing we know is that they will get away with as much as we let them getaway with. Less accountability is not an improvement. Make them autograph things even more often before. Let it stand at quarterly at least.
SH

Steve Hreha — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Hreha Affiliation: Jun. 18, 2026 Reports should always be
Quarterly as they are now .Maybe you should change it to monthly .

Steve Lyon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Lyon Affiliation: Jun. 18, 2026 Do it.
Suggest the taxpayer files 4 times per year,
See how they like that.

Steve Marquardt — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Steve Marquardt Affiliation: Jun. 18, 2026 This is total BS and allows companies to SCAM investors!
You people should be ASHAMED of yourself - you are protecting pedophiles and billionaires!
If you do this, YOUR Agency might as well be closed!
FKKK Trump and the GOP behind this move!

STEVE MCDOWELL — Jun 18, 2026
Subject: Comment on S7-2026-15 From: STEVE MCDOWELL Affiliation: Jun. 18, 2026 Less transparency is never good for investors! Do not revert back to the old system.

Sent from my iPhone

Steve Musil — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Musil Affiliation: Jun. 18, 2026 Steve Musil, retired and depending on stock market investments for support. Please continue quarterly reporting of financial data.

Steve Napholtz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Napholtz Affiliation: Jun. 18, 2026 Stephen Napholtz
Principal Engineer - Coherent (Retired)
Quarterly Reporting is essential for prudent investing decisions and being informed with reasonably current developments in rapidly developing fields such as AI, biotech and many high technology sectors.
Timely information leads to timely decisions.

Sent from my iPhone

Steve none — Jun 18, 2026
Subject: File No. S7-2026-15 From: Steve Everything moves faster in this age and investors need to be kept up to date faster as a result. Releasing financial results in a less timely manner does not help investors assess rapid impacts from technolgical evolutions.

Steve O'Lear — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve O'Lear Affiliation: Jun. 18, 2026 Investors have a right to quarterly reports that provide information within a window of time that prevents insiders/company executives from trading before the public examines the results of operations. If not advantages are given that could reduce/curtail investment by the public.

Sincerely,
Stephen O’Lear

Sent from my iPad

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steve oconnor — Jun 18, 2026
Subject: S7-2026-15 Comment From: steve oconnor Affiliation: Jun. 18, 2026 You cannot eliminate quarterly statements. Do not become what you were created to eliminate.

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steve oleson — Jun 18, 2026
Subject: S7-2026-15 Comment From: steve oleson Affiliation: Jun. 18, 2026 Keep corporations quarterly reporting.
Steve Oleson
Austin, TX

Steve Parr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Parr Affiliation: Jun. 18, 2026 You must keep it the way it is!

Steve Perrett — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steve Perrett Affiliation: Jun. 18, 2026 just another chance to screw Americans by the ever grifting repubs. People are going to prison this time when this gets cleaned up. Something to think about

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Steve Riley — Jun 18, 2026
Subject: S7-2026-15 From: Steve Riley Affiliation: Jun. 18, 2026 Protect the American investors from the Billionaires. Steven Riley USA

Steve Skorko — Jun 18, 2026
Subject: File No. S7-2026-15 From: Steve Skorko It looks to me that you, the sec, want only institutional investors to have yet more the advantages and resources which already make it difficult for individual investors to compete. Steve

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Steven d. Wentzel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven d. Wentzel Affiliation: Jun. 18, 2026 Quarterly is too long. Monthly wouldn't be unreasonable, if we had staff dedicated only to reports. Updates or changes could be reported quarterly.

Yahoo Mail: Search, Organize, Conquer

Steven E Overholt — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven E Overholt Affiliation: Jun. 18, 2026 Don’t give us less information. If anything we deserve more information more frequently!

Sent from my iPhone

Steven Fruechte — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven Fruechte Affiliation: Jun. 18, 2026 Let's do monthly instead and include the board of. Directors meeting minutrs

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Steven Kohn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven Kohn Affiliation: Jun. 18, 2026 Please stop using the American people purely for your profits. We depend on companies for jobs and this country seems to not only lie cheat and steal for every penny, but it seems like you hate us for wanting to have enough to live a decent life. Please stop ruining this country for your short term profit and find your soul. This is insane - you treat us like we're your slaves and you hate us. We have to work together. Please stop cheating and stealing and lying to us every single chance you get.

Steven Kohn

(404) 545-0307

Steven Lee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven Lee Affiliation: Jun. 18, 2026 Keep It Quarterly!

Steven B. Lee, Ph. D.

Adjunct Courtesy Professor
Global Forensic Justice Center
Florida International University OE 116C
11200 SW 8th Street
Miami FL 33199
510-882-9036 cell (preferred), 305-348-4485 fax
stlee@fiu.edu
sblee999@gmail.com (preferred)

Professor Emeritus and Former Director Forensic Science Programs
Department of Justice Studies

One Washington Square MQH 528
San Jose State University

San Jose, CA 95192-0050
408-924-2948 office 408-924-2953 fax 510-882-9036 cell (preferred)
steven.lee@sjsu.edu,
sblee999@gmail.com (preferred)

Steven Lewis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Steven Lewis Affiliation: Jun. 18, 2026 As a retired CPA, I can tell you that financial information must be as current as possible. Investors need current information to make decisions. Since most financial information is computerized, no reason to make a change.

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steven McCool — Jun 18, 2026
Subject: S7-2026-15 Comment From: steven McCool Affiliation: Jun. 18, 2026 "Dear" SEC, As a retired, disabled American Working Class citizen, who earned everything I own thanks to the IBEW and all they offer, I am EXTREMELY concerned about the possibility of this proposal to limit my ability to track my financial well-being and give these institutions any opportunity to "hide"/ misrepresent their intentions for personal gain at my expense. Keeping the financial reporting quarterly DETERS this kind of behavior and it's in the PUBLIC'S best interest to do so and REFRAIN from such "dubious" NONSENSE. Sincerely, Steven M. McCool

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Steven Smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Steven Smith Affiliation: Jun. 18, 2026 Please don't do this. Living on a fixed income is hard enough without making it harder for us older people. We've worked a long time to save for retirement, please don't make it harder on us. Thanks , .

Steven Smith — Jun 18, 2026
Subject: File No. S7-2026-15 From: Steven Smith More information not less

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Steven Vega — Jun 18, 2026
Subject: S7-2026-15 Comment From: Steven Vega Affiliation: Jun. 18, 2026 Keep it transparent so no blackout periods where things are hidden from public sight.

Thank you so much,
Steven Vega
SAGAFTRA, AEA
Actor, Comic, Professional Pitbull Impersonator

Actors Access

casting.com

Steven Vega's Website

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steven w — Jun 18, 2026
Subject: S7-2026-15 Comment From: steven w Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY

Sent from my iPhone 13pro

Stevo Foran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stevo Foran Affiliation: Jun. 18, 2026 I BELIEVE THAT ANYONE THAT HAS SKIN IN THE GAME SHOULD BE INFORMED. STOP PLAYING GAMES WITH WHAT WORKS. KEEP IT TRANSPARENT.

Sent from my iPhone

Stone White — Jun 18, 2026
Subject: S7-2026-15 From: Stone White Affiliation: Jun. 18, 2026 Do not, especially under pressure from your masters, reduce the reporting time to semi annually. DO KEEP IT QUARTERLY. That is not a request, and I believe everybody is behind that...well,
 at least us honest folk.

Thank you for your attention to this matter,

Matthew Van Dyk

Yahoo Mail: Search, Organize, Conquer

Stoppert Perez — Jun 18, 2026
Subject: S7-2026-15 Comment From: Stoppert Perez Affiliation: Jun. 18, 2026 Keep the Quarterly report! Retired University Professor needs to have same access to financial info as the big boys. Stop trying to make the rich richer. Respect the retail investor....for
 once. Mary Stoppert, Chicago!

Yahoo Mail: Search, Organize, Conquer

Sual Gorman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sual Gorman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You were created to protect and regulate, DO YOUR JOB FOR ONCE AND STOP LETTING BIR CORPORATIONS RUN OVER US CITIENS

Sue A Schaefer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue A Schaefer Affiliation: Jun. 18, 2026 SEC
We’re retiree’s and our IRA’S are at risk! Americans deserve TRANSPARENCY!
Sue Schaefer

Sent from my iPhone

Sue Ash — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Ash Affiliation: Jun. 18, 2026 As a shareholder I rely on quarterly reporting for investment planning purposes. It is ridiculous to enable companies to to hide important information about share performance.
Susan Ash

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sue B — Jun 18, 2026
Subject: File No. S7-2026-15 From: Sue B More Disclosure and Transparancy, not less. Investors need the most information they can get on the companies they own or may be preparing to own.

Sue Brannan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Brannan Affiliation: Jun. 18, 2026 There is enough fraud and insider BS going on in this administration. Enough is enough! We need boundaries back. Period.

Sue Chester — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sue Chester Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Reporting quarterly keeps companies in line and is extremely important for investors.

Sue Ellen Lupien — Jun 18, 2026

Subject: S7-2026-15 From: Sue Ellen Lupien Affiliation: Jun. 18, 2026 We must have reliable, accurate reporting to safeguard investors base on quarterly, signed financial statements. Nothing less!

Sue Farnham — Jun 18, 2026
Subject: S7-2026-15 From: Sue Farnham Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my iPhone

Sue Goodman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Goodman Affiliation: Jun. 18, 2026 I'm not sure where to begin, but here goes. I've relied on quarterly reporting before I became an investor back in the 1980's while going to college & studying business & accounting. Once I did become an investor, those quarterly reports were & still are essential in providing reliable information on company performance. Quarterly reporting is helpful now that I'm retired & rely on making informed decisions for my portfolio. It helps me decide whether or not to stay the course with an investment, or rebalance a little or sell. If the reporting switches to semi-annually, I won't have the opportunity to tweak my investments in a timely manner - to either take advantage of positive returns, or get out of under performing stocks. By switching reporting to semi- annually, I could miss out on upside profits, or downside protection- all due to not having information at my fingertips to make informed/timely investment decisions.

Quarterly reporting has been around for decades, why the need to change to less frequent reporting, we actually need more information & timely information, not less.
I hope you will reconsider and leave quarterly reporting as-is, lots of us small size investors rely on the information.

Thank you
Sue Goodman

Sue Lehman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Lehman Affiliation: Jun. 18, 2026 People and agencies need quarterly reports to make decisions affecting them. Too many decisions behind closed doors benefit only a few .

Sue Lehman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Sue Lehman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Too many decisions go on behind closed doors. They benefit only a few people when many more are affected and need to be aware

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Sue Lewis — Jun 18, 2026

Subject: Comment on S7-2026-15 From: Sue Lewis Affiliation: Jun. 18, 2026 Do not “fix” something that is not broken. Keep the quarterly reports.

Sent from my iPhone

Sue Masaracchia-Roberts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Masaracchia-Roberts Affiliation: Jun. 18, 2026 This proposal is the exact opposite of transparency and is, in fact, a travesty allowing highway robbery of investors and taxpayers! THIS MUST NOT BE ALLOWED TO PASS!!!

SUSAN ROBERTS, senior citizen from ILLINOIS

Sent from my iPad

Sue McCormick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue McCormick Affiliation: Jun. 18, 2026 Companies need to continue to be held accountable to their shareholders on a quarterly basis. they Allowing a six month window is detrimental for individuals who are reliant on their investments to plan in good faith. Please don’t change the reporting period to six months.

Sue McCormick

Sue McCoy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue McCoy Affiliation: Jun. 18, 2026 We, the people, have a fundamental right to know what is going on quarterly, not semi annually. It's bad enough we have to wait three months to see some of the corruption taking place, we definitely shouldn't have to wait 6 months.

Sue Rizzo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sue Rizzo Affiliation: Jun. 18, 2026 These companies make enough money to report quarterly. It helps with transparency. Keep the quarterly reporting!

Sue Russ — Jun 18, 2026
Subject: S7-2026-15 From: Sue Russ Affiliation: Jun. 18, 2026 Rules are in place for a reason! Quarterly reporting should continue.

Sent from my iPhone

Sue Wilder — Jun 18, 2026

Subject: S7-2026-15 Comment From: Sue Wilder Affiliation: Jun. 18, 2026 Just another way to hurt tax payers, especially us retirees. Mrs. KS Wilder

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Summer Mitchell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Summer Mitchell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:I am an individual, small-time investor. There should be at least some protections in place for people like me: of limited means and opportunities. Do not rig the system in favor of the wealthiest among us. They don't need protection; people like me do. Thank you.

SunnyGirl82 — Jun 18, 2026
Subject: S7-2026-15 Comment From: SunnyGirl82 Affiliation: Jun. 18, 2026 Miranda Bryant, processor, the the quarterly reporting needs to stay!

Susan — Jun 18, 2026
Subject: S7-2026-15 From: Susan Affiliation: Jun. 18, 2026 I urge you to continue quarterly reporting. There is far too much insider trading, corruption, and shady dealings going on. It seems white collar crime always goes unpunished. Consumers and the public pay the price for these crimes, while the perpetrators get a slap on the wrist & keep the money. It’s time the rules apply to corporations and the wealthy too.

Thank you,
S. Carlson
Massachusetts

Susan Batchelder — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Batchelder Affiliation: Jun. 18, 2026 Continue quarterly reporting…no THIEVES in SEC! Do not descend into the quagmire of Trump’s admin. Stay as honorable as possible! CONTINUE QUARTERLY REPORTS!!!

Sent from my iPhone

Susan Biblehimer Penrod — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Biblehimer Penrod Affiliation: Jun. 18, 2026 After Enron, the quarterly reporting assisted in keeping big business on the path of honesty towards its stockholders. Keeping quarterly reports is necessary to ensure that history will not repeat itself.

Susan Black — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Black Affiliation: Jun. 18, 2026 As a business owner, it

is imperative to have transparency. We cannot make educated decisions without it. Why would these companies be allowed to do this? It is not fair and it is not acceptable! Keep the reporting quarterly! I have to do this for my own personal business for tax purposes, there should be no exceptions!

Susan Black
Open Air Decor

Susan Boland — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Boland Affiliation: Jun. 18, 2026 Companies should continue to be required to file quarterly reports. Investors should not be kept in the dark for half a year.

Sincerely,
Dr. Susan Boland
237 W Water St, Lock Haven, PA 17745

Susan Calhoun — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Calhoun Affiliation: Jun. 18, 2026 Quarterly reporting was instituted for a reason, to prevent unethical or illegal practices. To keep an eye on what's going on in companies. It needs to stay in place.

Get Outlook for Android

Susan Cooper — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Cooper Affiliation: Jun. 18, 2026 I'm a retail investor and I rely on quarterly reporting for my retirement accounts. I believe that eliminating quarterly reporting also opens up opportunities for fraud.

Sent from my iPhone

Susan Cummings — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Cummings Affiliation: Jun. 18, 2026 Sue Cummings, retired: We need quarterly reporting! It's too easy for fraud to slip through with longer reporting periods. -- Sue Cummings, retired,

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Susan Denise Beasley — Jun 18, 2026
Subject: S7-2026-15 From: Susan Denise Beasley Affiliation: Jun. 18, 2026 So no real accountability for their actions for signing lying statements. I think that is an injustice to the Average Americans that

has to have accountability for their financial actions when fraudulent.

Susan Dewey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Dewey Affiliation: Jun. 18, 2026 Quarterly reporting allows the public to keep an eye on businesses in America. Whether they want to invest or retreat from business that is not doing well, the quarterly reports lets Americans know the facts!

Susan French — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan French Affiliation: Jun. 18, 2026 I find this on point with current administration corruption.
Transparency seems to be a problem for all.
As a recipient of social security, Medicare, Medicaid and snap. I am required to show proof of all my financial actions not only annually but at anytime they can give me 10 days to provide produce more documentation.
There is no honest reason to change it. Zero
Susan French
Disabled/retired citizen of America
This should matter to every citizen of this once great nation. The honest business has nothing to fear. The dishonest must be kept in check!

Susan Gilstrap — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Gilstrap Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
No!

Susan Gordon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Gordon Affiliation: Jun. 18, 2026 Susan Gordon, retail employee at a Health food store. Please keep quarterly reports as is. Don't make it easier for fraudulent behavior.

Susan Grennell — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Grennell Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep the quarterly reports in place.

Susan H. Summers — Jun 18, 2026
Subject: S7-2026-15 From: Susan H. Summers Affiliation: Jun. 18, 2026 Susan Haddon Summers

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Susan Homar — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Homar Affiliation: Jun. 18, 2026 Quarterly reporting done accurately is critical the investment process. Please do not turn back to semi annual reporting. Truth and transparency diein the dark!

Sent from my iPad

Susan Houdek — Jun 18, 2026
Subject: S7-2026-15 From: Susan Houdek Affiliation: Jun. 18, 2026 Do not change the current system.Rigorous enforce produces honesty in enforcement. To shorten temps greedy CEOs to to take a risk and cheat

Sent from my iPhone

Susan Houdek — Jun 18, 2026
Subject: S7-2026-15 From: Susan Houdek Affiliation: Jun. 18, 2026 My name is Susan Houdek-Hazen. I am a business woman retired. Do not change the current system.Rigorous enforce produces honesty in enforcement. To shorten temps greedy CEOs to take a risk and cheat. I am a resident of Virginia.

Sent from my iPhone

Susan Hranek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Hranek Affiliation: Jun. 18, 2026 This is a terrible idea for the average investor. In the last year the American public has been screwed repeatedly. Let us learn from past incidents and protect the citizens and not benefit the rich
Susan Hranek

Susan Huff — Jun 18, 2026
Subject: S7-2026-15 From: Susan Huff Affiliation: Jun. 18, 2026 We need to know the current status of what we're invested in.

Sent from my iPhone

Susan Ingle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Ingle Affiliation: Jun. 18, 2026 No. Stop making laws that hurt 98 percent of the country.

Susan Ireland — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Ireland Affiliation: Jun. 18, 2026 Now is NOT the

time to dismantle a process that protects everyone and keeps corporations “somewhat honest”. Come on SEC, our world is falling apart. Act like it.

Sent from my iPhone

Susan Jones — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Jones Affiliation: Jun. 18, 2026 Please don’t limit our access to this important information.

Susan Jones

Susan Kelso — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Kelso Affiliation: Jun. 18, 2026 Please do NOT change to semi-annual reporting. It is important for it yo be quarterly!
Susan Kelso
Retired teacher

Sent from my iPhone

Susan Kesti — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Kesti Affiliation: Jun. 18, 2026 Please don't allow this. It would devastate me financially in my retirement. Susan Kesti

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Susan Laliberte — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Laliberte Affiliation: Jun. 18, 2026 We need to keep the quarterly reporting as it currently stands. We must keep this information as transparent as possible. I would personally like to see monthly reporting.

Susan Laliberte

Susan Lawrence — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Lawrence Affiliation: Jun. 18, 2026 Please keep my investments -and retirement- safe by keeping quarterly reports.
Do not allow companies to work with only twice yearly reporting.
Susan Lawrence

Susan Lyon-Myrick — Jun 18, 2026

Subject: S7-2026-15 Comment From: Susan Lyon-Myrick Affiliation: Jun. 18, 2026 Absolutely unacceptable

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Susan Macchia — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Macchia Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Reporting Financial results, Etc should be done every single month not quarterly. This is our money, my money, that I am investing in stocks. If monthly reporting doesn't happen, the people should be putting their money somewhere more trustworthy. This is unacceptable. I want to see the results and the performance of my money every month.

Susan McParker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan McParker Affiliation: Jun. 18, 2026 With the way we are seeing corporations profit as they increase prices for consumers, this seems like a terrible time to cut oversight in half. The SEC needs to do better at overseeing and sharing about such corporate profits.
My name is Susan and this matters to me because so many people live paycheck-to-paycheck or have to put necessities on credit. That isn't economic freedom and if our country stands for freedom (which it has) then it needs to oversee corporations who would prey on people's economic freedom.

Susan McParker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan McParker Affiliation: Jun. 18, 2026 With the way we are seeing corporations profit as they increase prices for consumers, this seems like a terrible time to cut oversight in half. The SEC needs to do better at overseeing and sharing about such corporate profits.
My name is Susan and this matters to me because so many people live paycheck-to-paycheck or have to put necessities on credit. That isn't economic freedom and if our country stands for freedom (which it has) then it needs to oversee corporations who would prey on people's economic freedom.

Susan Miller — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Miller Affiliation: Jun. 18, 2026 My name is Susan Miller, I am retired. I am 83 years old and the small amount that I have invested in my mutual funds account, is the entirety of my savings. Of course, I am interested in the highest return, which will allow me to utilize the income from these funds for longer. I believe that the more frequent the reporting, allows more transparency for investors, and historically has proven to have given greater returns. It makes no sense to change something that is working for the small investor and basically most everybody else. I recommend that you stay with the quarterly report system. Thank you for giving my response. Your consideration.
Respectfully, Susan Miller.

Sue Miller

Susan Morabit — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Morabit Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Less information about companies is not helpful to individual investors! Companies already hide behind laws & complicated business practices that make it difficult for investors to sus out all the potential outcomes & implications. Don't make it easier for them! Quarterly disclosures should always be mandated!

Susan Morales — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Morales Affiliation: Jun. 18, 2026 I live in Owasso OK; I'm a retired bookkeeper. My name is Susan Morales More regular reporting is best! It's necessary to maintain correct checks and balances. Transparency is much easier to question and adhere to with more reporting.

Sent from my iPhone

Susan Morris — Jun 18, 2026
Subject: S7-2026-15 From: Susan Morris Affiliation: Jun. 18, 2026 Sarbanes-Oxley was created to prevent the next Enron. Many people lost everything due blatant fraud. We need to protect people's retirement savings from fraudulent practices. I support keeping the current regulations to protect Americans from bad actors.

Susan M.

Sent from my iPhone

Susan Myers — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Myers Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Taking quarterly reporting away will keep me in the dark on how to efficiently invest my money. I need that information to make the best decisions I can with my money, for me.

Susan Nemeth — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Nemeth Affiliation: Jun. 18, 2026 Quarterly reporting is the investor's security blanket. It keeps us informed in a timely manner that allows us to monitor and intervene before our investments are mishandled rather than trying to clean up when the downhill slope is already in progress.

Sent from my iPhone

Susan Parks — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Susan Parks Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Get your head out of the sand. Don't allow this.

Susan Peckham — Jun 18, 2026
Subject: S7-2026-15 From: Susan Peckham Affiliation: Jun. 18, 2026 These snakes the threat of a long mandatory prison time so no judge has any option to lessen the sentence. Any convicted person's serving a sentence now needs to serve every day of that sentence.

Susan Permenter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Permenter Affiliation: Jun. 18, 2026 Quarterly reporting provides more accountability. Please keep it.

Susan Plath — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Plath Affiliation: Jun. 18, 2026 I want to see quarterly reporting remain. I oppose making any changes.
Susan Plath
Office Manager

Susan Plath

Susan Pleasant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Pleasant Affiliation: Jun. 18, 2026 Keep 10Q reporting quarterly. I am retired. I cannot afford to lose confidence and give the richest another advantage!
Susan Pleasant, Retired
pleasant.susan@gmail.com

Susan Pleasant
3150 Minart Dr.
Winston Salem, NC 27107

"A problem that is well stated is half solved." Charles Kettering

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Susan Popyer — Jun 18, 2026
Subject: S7-2026-15 From: Susan Popyer Affiliation: Jun. 18, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing 'semi-annual' reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for my savings.

Sent from my iPhone

Susan Primmer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Primmer Affiliation: Jun. 18, 2026 Widening the window on reporting decreases the small investor and allows companies to hide losses to ghe small investors. It us a very regressive and dangerous and unfair economic change.

Sent from my iPhone

Susan Richmond — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susan Richmond Affiliation: Jun. 18, 2026 Susan Richmond
Retired
Anchorage, Alaska

Please keep the quarterly reporting requirements. It is extremely important to have current information now more than ever. The speed of changes in our economy and Technology makes the need for the most current financial information critical to ensure trust and transparency for investors.

Sent from my iPhone

Susan Scharnberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Scharnberg Affiliation: Jun. 18, 2026 This is diabolical. Reporting and accountability is critical. Quarterly reports must remain.

Susan Shapiro — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Shapiro Affiliation: Jun. 18, 2026 Transparency is the foundation of stable markets! Please do not mess with what WORKS! Thank you!
S. Shapiro
Normal, everyday, invested American.

Sent from my iPhone

SUSAN SMITH — Jun 18, 2026
Subject: S7-2026-15 From: SUSAN SMITH Affiliation: Jun. 18, 2026 Susan Smith
Retired Teacher

Dear SEC regulators,
I do not see a reason for changing the reporting rules for corporate personnel, CEOs & CFOs. The rules written in 2002 were put in place for a reason- to stop Illegal actions by corporate leaders. If you put off the reporting you risk losing data and answerable individuals, should fraud be found. Those safeguards were written after the Enron case for a reason, and the SEC should explain why they believe this change from 4 reports a year, to two.
You are just providing executives with more time to commit and hide their fraud.

This could affect me personally should the company managing my retirement fund decide to do something to benefit themselves and not the retirees whose accounts they manage.

This SEC reporting change should NOT be instituted.

Respectfully,
Susan Smith

Sent from my iPhone

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susan smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: susan smith Affiliation: Jun. 18, 2026 Seriously America s we hey are you trying to destroy every good thing? Do your job and protect the citizens who are not oligarchs. Do not change the reporting periods. Stop literally trying to turn us into your fiefdom.

Sent from my iPod

Susan Stolzer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Stolzer Affiliation: Jun. 18, 2026 Big business needs to be held accountable to stock holders and the public. We have been shown time and time again that for-profit business needs accountability. That is the role of government and by extension the SEC. I work in public education but invest in public and private companies. I want to know my money is safe and the government should work for me, not the businesses.

Sent from my iPhone
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immediately and delete all copies of this message.

Susan Stone — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Stone Affiliation: Jun. 18, 2026 Businesses will still want to know their performance metrics so that financial information will continue to be available internally. There is no logical reason to stop reporting quarterly. Investors have a right to access that data when we are making decisions.
Susan Stone

Susan Strand — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Strand Affiliation: Jun. 18, 2026 I need to know when to diverse! why do you get the right, but I don't get the right?? Why do you get money, but I don't get money? Why can't I know before the crash? I want quarterly statements. I have a right to quarterly statements. Susan Strand 7/18/2026

Susan Tanke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Tanke Affiliation: Jun. 18, 2026 Sounds sneaky and greedy. The average retail investor doesn't want this

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susan wade-wilder — Jun 18, 2026
Subject: S7-2026-15 Comment From: susan wade-wilder Affiliation: Jun. 18, 2026 The corruption in this administration is the highest ever. Doing this will ensure you too are corrupt. Just DO NOT cut reporting to 2x a year

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Susan Westling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Westling Affiliation: Jun. 18, 2026 My name is Susan Westling, retired, and dependent of a strong stock market to stretch my life savings out as long as possible. Please do not change financial reporting to biannual vs. the current quarterly requirement.

Sent from my iPhone

Susan Zeman-Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susan Zeman-Moore Affiliation: Jun. 18, 2026 What are you try to hide. Keep it HONEST!!!
KEEP IT QUARTERLY!

Sent from my iPhone

Susann Cate Lynn — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susann Cate Lynn Affiliation: Jun. 18, 2026 Keep the quarterly reporting. I oppose allowing companies to “go dark”
for 6 months. Too much can change in that time, and it is possible that fraud could go undetected.
Susann Cate Lynn, Retiree

Susanna Concha-Garcia — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Susanna Concha-Garcia Affiliation: Jun. 18, 2026 Must retain biannual reporting for investors & companies.

The public needs reliable and timely information to make investing decisions.

Thank you

Susanna Concha-Garcia

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susantrem — Jun 18, 2026
Subject: S7-2026-15 Comment From: susantrem Affiliation: Jun. 18, 2026 Susan Tremblay- as a retiree, it is imperative that I be able to see how my portfolio is doing in order to best budget our finances and plan for our future needs. During my career as an educator, we have already taken several "hits", most notably with the 2008 crisis. While still working , we had been able to recover losses. Now, as retirees, with costs of everything- housing, food, gasoline, heating, electricity- increasing at such a rapid pace, it is more important than ever to stay on top and manage our resources as best as possible. Limiting access to reporting will severely curtail our ability to do so. "Keep it Quarterly"!

Sent from my Galaxy

SUSIE — Jun 18, 2026
Subject: S7-2026-15 Comment From: SUSIE Affiliation: Jun. 18, 2026 To be fair all have a right to know how these businesses are doing quarterly and not have special privilege !

Sent from my iPhone

Susie Fuller — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susie Fuller Affiliation: Jun. 18, 2026 PLEASE KEEP IT

QUARTERLY!

PLEASE DO NOT TAKE HALF OF OUR SAVINGS!

PLEASE DO NOT KILL THE REPUBLICAN PARTY!

THIS WILL BE DEVASTATING FOR SENIOR CITIZENS!

SUSIE FULLER

Susie Scott — Jun 18, 2026
Subject: S7-2026-15 From: Susie Scott Affiliation: Jun. 18, 2026 Keep the quarterly reporting. We need to keep the CEO and CFO
accountability for signing off that they've reviewed their reports and
that there aren't material mistakes or untrue statements. No CEO
should be unaware or not know what's in their financial statements and
reports. Requiring sign offs are not hard if the information is true
and correct. Rolling back the assertions only helps fraud. Press
releases and current report aren't audited or reviewed and don't carry
the same accountability as the quarterly filings.
My name is Susie Scott and I'm retired now, but I worked in Accounting
for 37 years in Wichita, Kansas. I remember when Sarbanes-Oxley was
implemented and the seriousness we attached to the process. I
wholeheartedly want to keep the accountability.

Susie Wakeland — Jun 18, 2026
Subject: S7-2026-15 From: Susie Wakeland Affiliation: Jun. 18, 2026 The rich protecting their own! Leave it quarterly!

NS Wakeland
Lampasas, Texas

Susie Wakeland — Jun 18, 2026
Subject: S7-2026-15 From: Susie Wakeland Affiliation: Jun. 18, 2026 The rich protecting their own! Leave it quarterly!

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susiebren11 — Jun 18, 2026
Subject: S7-2026-15 From: susiebren11 Affiliation: Jun. 18, 2026 Quarterly reporting is essential. Please keep it that way.

Sent from my Galaxy

Susin Fair — Jun 18, 2026
Subject: S7-2026-15 Comment From: Susin Fair Affiliation: Jun. 18, 2026 A despicable action designed to break the backs of working people and those who have had faith in our financial system

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Suzan McIntosh — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Suzan McIntosh Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Having quarterly disclosures helps me decide where I should invest my money to or where I should pull my money from. This is important as at this stage of my life

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Suzann Dvorken — Jun 18, 2026
Subject: S7-2026-15 Comment From: Suzann Dvorken Affiliation: Jun. 18, 2026 Keep the 90 days reporting rule. Whatever reason Wall St. wants to change it is hubris and BS.

Suzanne Angel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Suzanne Angel Affiliation: Jun. 18, 2026 I think the frequency in reporting is important for transparency and protection for investors. I am opposed to only semi-annual reporting.

Sent from my iPhone

Suzanne Beyer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Suzanne Beyer Affiliation: Jun. 18, 2026 Quarterly reporting keeps companies healthier. Better for them, better for us. If we can trust them we are more apt to spend our money with them. Win, win!

Sent from my iPhone

Suzanne Calonje — Jun 18, 2026

Subject: S7-2026-15 Comment From: Suzanne Calonje Affiliation: Jun. 18, 2026 Please let's not go back to the fifties. I carefully follow quarterly reports, it's important for account owners to be informed. We don't want this info to be available to insiders only.

Sent from my iPhone

Suzanne Duke — Jun 18, 2026
Subject: S7-2026-15 Comment From: Suzanne Duke Affiliation: Jun. 18, 2026 Keep quartet rreporting

Sent from my iPad

Suzanne Lebovit — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Suzanne Lebovit Affiliation: Jun. 18, 2026 We need all the transparency and information

Sent from my iPhone

Suzanne Leitner NA — Jun 18, 2026
Subject: File No. S7-2026-15 From: Suzanne Leitner I don't want any more Enrons or First Energy. Quarterly reporting helps keep those with an inclination toward corruption from falling into deceit. In a time when lying seems not just acceptable, rather, something of an art form, less reporting is a bad idea.

Suzanne Patrakis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Suzanne Patrakis Affiliation: Jun. 18, 2026 Quarterly filings/ reports provide vital information for individual investors. Too much can happen in a 6 month timeframe - the most up to date data is necessary to make informed decisions.

Suzanne Patrakis
Finance Manager

Suzanne Rios — Jun 18, 2026
Subject: S7-2026-15 Comment From: Suzanne Rios Affiliation: Jun. 18, 2026 We need to keep it as is to protect the public.

Sent from my iPhone

Suzanne Vaughn — Jun 18, 2026

Subject: S7-2026-15 Comment From: Suzanne Vaughn Affiliation: Jun. 18, 2026 I am Suzanne Alexander-Vaughn, product manager at a publicly traded company, and I strongly believe quarter reporting is necessary for oversight of businesses choosing that business model. If they do not want to do quarterly reporting, they can always become a privately held business.

Suzi Grosart — Jun 18, 2026
Subject: S7-2026-15 From: Suzi Grosart Affiliation: Jun. 18, 2026 My name is Susan Grosart. I am a United States citizen who votes in every election. My current living status is own My home in Pasco county Florida. I believe keeping the quarterly reporting as is helps keep things open and honest. Well, somewhat honest. Thank you for reading this email.

Suzie Struhall — Jun 18, 2026
Subject: S7-2026-15 From: Suzie Struhall Affiliation: Jun. 18, 2026 Hell to the NO. We lived through Enron. Shame on you for wanting us to do that again.

Sweet P — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sweet P Affiliation: Jun. 18, 2026 Quarterly filings/reports provide vital information for individual investors. Too much can happen in a 6 month timeframe - the most up to date data is necessary to make informed decisions.
Suzanne Patrakis
Finance Manager

Sydne Luebe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sydne Luebe Affiliation: Jun. 18, 2026 You should make all companies report quarterly. Then if investors want to divest they can or visa versa.

Sydne Luebe.
Mountain View Wyoming
A small investor.

Sydne Luebe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Sydne Luebe Affiliation: Jun. 18, 2026 You should make all companies report quarterly. Then if investors want to divest they can or visa versa.

Sydne

Sylvia Gannett — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Sylvia Gannett Affiliation: Jun. 18, 2026 James E. Gannett
Sylvia A. Crawford Gannett
Both - private citizens

Frederick, MD

We have worked all our lives.
Retired
We need to continue to hold people accountable.
They need to turn in the Quarterly reporting as they have been doing. Not when ever they feel like it.
No changes.

This is lazy and irresponsible.

Sent from my iPhone

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symone stone — Jun 18, 2026
Subject: S7-2026-15 Comment From: symone stone Affiliation: Jun. 18, 2026 If the standard is changed at all, it should be to increase reporting. Monthly reporting is more appropriate and feasible in the age of technology. The people want more corporate accountability, not less.

Symone S.
Attorney

T TURNER — Jun 18, 2026
Subject: S7-2026-15 Comment From: T TURNER Affiliation: Jun. 18, 2026 Quarterly reporting is in the best interest of consumers. Keep it.

Sent from my iPhone

T. Camel — Jun 18, 2026
Subject: S7-2026-15 Comment From: T. Camel Affiliation: Jun. 18, 2026 I'm a consumer and appreciate the updates on how the economy is doing. Don't change the quarterly reporting for the people.

Yvette C.
Public Service Employee

T. Thomlin — Jun 18, 2026
Subject: S7-2026-15 From: T. Thomlin Affiliation: Jun. 18, 2026 Dear SEC as a shareholder and taxpayer with an accounting background I believe that quarterly reporting is essential oversight to keep companies accountable. Please continue the quarterly reporting requirements. T.O. Thomas MD surgeon Tucson Arizona USA

Tabitha Chrisman — Jun 18, 2026

Subject: S7-2026-15 From: Tabitha Chrisman Affiliation: Jun. 18, 2026 CEOs have to be accountable. They already get away with so many grievances against the working class. This matters because CEOs can't expect to make billions off of their workers without being held accountable for their actions.
Tabitha Chrisman, School Counselor, Minnesota

Tad T — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tad T Affiliation: Jun. 18, 2026 End corporate tyranny made possible by corrupt politicians. Truth, justice and integrity are the way to rebuild our country.

Tai Wong — Jun 18, 2026
Subject: S7-2026-15 From: Tai Wong Affiliation: Jun. 18, 2026 If the CEO is not held accountable, how will securities truly be secure? The need for accountability in time for actions to be found as fraudulent must be maintained. Is quarterly sufficient? Would monthly be better? We must avoid another ENRON. The citizens should not have to pay for fraud. The role of the government is to ensure a proper transfer of transactions in an equitable and fair system. Any executives who lie or deceive others should be held liable, fined, and pay restitution for the loss and injury to the parties involved, and perhaps be jailed or serve out their sentence doing work that helps to pay for their crimes.

I am a naturalized US citizen,
Tai Wong

Virus-free.www.avg.com

Tamara Clowers — Jun 18, 2026
Subject: S7-2026-15 From: Tamara Clowers Affiliation: Jun. 18, 2026 Don’t change the quarterly reporting!! They are there for a reason.

Sent from my iPhone

Tamara Dotson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tamara Dotson Affiliation: Jun. 18, 2026 To Whom It May Concern:

As a physician associate, I am busy taking care of your children and quarterly reporting makes it possible to manage my investment portfolio while doing so. I am required to release all my notes to patients/parents, even if they don’t understand them. Companies must be required to continue to release quarterly reports, even if they do not want to do it.

The entire purpose of the SEC is to protect the public. The proposed changes would facilitate the ability of big business to defraud American investors. This means the SEC would not be achieving its purpose. Please do not allow corporate America to steal more than it already does.

KEEP IT QUARTERLY!

Thank you,

Tamara Dotson, MCHS, PA-C
Pediatric Orthopedic Surgery Sent from my iPhone

Tamarr — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tamarr Affiliation: Jun. 18, 2026 Do you believe the American People want to give publicly traded companies more time for fraud? We've seen the unprecedented corruption unroll in front of our eyes for the past 18 months. The savings to companies that reporting only twice a year would create is minuscule. The damage to investors if corruption continues unchecked would be devastating.
Continue quarterly reporting and minimize fraud.

Tammie Hart — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tammie Hart Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This should never be done! It's wrong and its another way we the people get screwed again!

Tammie Itzka — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Tammie Itzka Affiliation: Jun. 18, 2026 I don't understand the government's thinking, but I don't agree with changing reporting. I think it should remain the same.

Sent from my iPhone

Tammy Berk — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tammy Berk Affiliation: Jun. 18, 2026 Quarterly reporting essential. Essential.

Tammy Berk, artist located in St Petersburg FL
727-692-5563

Visit my Facebook page here: https://www.facebook.com/berkfineart
or connect with me personally on Facebook here: https://www.facebook.com/tammy.berk Find me on Instagram: Tammy Berk

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Tammy Clauson — Jun 18, 2026
Subject: S7-2026-15 From: Tammy Clauson Affiliation: Jun. 18, 2026 This regulation was signed into law, because of the paramount need for accountability! To go back now and reduce that accountability would be absurd! Please, do not seriously consider the idea of loosening these guardrails!!! The temptation for fraud in today's world, is a very real and present danger, and accountability is a must!
Thank you,
Tammy Clauson
Registered Nurse - retired
Minneapolis, Minnesota

Tammy Guy — Jun 18, 2026
Subject: S7-2026-15 From: Tammy Guy Affiliation: Jun. 18, 2026 Fair is fair .keep it quaterly.

Tammy Richardson — Jun 18, 2026
Subject: S7-2026-15 From: Tammy Richardson Affiliation: Jun. 18, 2026 CEOs and companies absolutely must report AT LEAST quarterly! I believe having unannounced random checks would be even more effective, but lessening the check ups on what corporations and their management systems are doing with investors money is vital! We need to know when our investments are in trouble! Please, keep our money as safe as possible with reports quarterly or bimonthly would be even better. Thank you, Tamaria Richardson

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Tammy Stueber — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tammy Stueber Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Fraud

Tamsen — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Tamsen Affiliation: Jun. 18, 2026 Quarterly reporting needs to remain so that regular shareholders- not the executives- can maintain their life savings without a devastating devaluation hit.

Tanja Birke — Jun 18, 2026
Subject: S7-2026-15 From: Tanja Birke Affiliation: Jun. 18, 2026 More honest reports please. give us time to know what is happening

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Tanya Lack — Jun 18, 2026
Subject: S7-2026-15 From: Tanya Lack Affiliation: Jun. 18, 2026 They should sign monthly!!!!!!

Tari Mitcheff — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tari Mitcheff Affiliation: Jun. 18, 2026 Keep it Quarterly!

Tari

Taryn Fisher — Jun 18, 2026
Subject: Keep the 10Q From: Taryn Fisher Affiliation: Jun. 18, 2026 Quarterly reporting is essential. It must be continued. Full transparency is essential.

Taryn Fisher
Keene,NH --

Best Regards,

Taryn

Tasha Mills — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tasha Mills Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Not good for investors

Tauy Scott NA — Jun 18, 2026
Subject: File No. S7-2026-15 From: Tauy Scott Tauy Scott, retired, we need to require the SEC to maintain quarterly reporting. It's not fair that only insiders are privy to such information. All citizens should have access to quarterly information to make their personal decisions.

Taylor Russell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Taylor Russell Affiliation: Jun. 18, 2026 I am T. Russell and I am a restaurant professional who is a small time investor. I am one of millions of Americans who are trying to build wealth with a relatively small budget. We need quarterly reports. We need at least the same amount of transparency as we're getting now. if this proposal goes through, you bet I will fight even harder against the current administration by organizing more people to vote against it in both 2026 and 2028. Like many Americans, I'm tired of false promises to "drain da swamp, hurrdeedurr"

and then you just dump more sewage into what is already there. Paul Atkins and his immediate subordinates should be very ashamed of themselves for allowing this to even be considered. Do not do this. MAGA will not be in power forever and this will come back to haunt you.

Ted Griess — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ted Griess Affiliation: Jun. 18, 2026 I diligently review my quarterly fund reports and would surly miss them should they disappear. I rely on them to make my financial decisions. Waiting six months for such vital information is too long. Please don't eliminate quarterly reports!

Sent from my iPhone

Ted Sittser — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ted Sittser Affiliation: Jun. 18, 2026 Just no!

Ted

Ted Sloan — Jun 18, 2026
Subject: File No. S7-2026-15 From: Ted Sloan The proposal to allow publicly held companies to report every six months is a solution in search of a problem. The quarterly reports are important protections and sources of vital information for individual investors. If anything, businesses should be required to report more frequently, not less.

Ted Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ted Thomas Affiliation: Jun. 18, 2026 I am just an ordinary citizen who has been blessed with the ability to make handsome investments in our national businesses. Part of that success is having reasonably reliable info on how "my" companies are addressing rapidly changing opportunities…and rapid is the right word. While I applaud the intent to simplify reporting requirements, it seems to me that removal of quarterlies increases the market risk/reward ratio, and will result in more significant and uncertain price changes at 6 month intervals. My opinion? Squash this plan

A ship in the harbor is safe, but that's not what ships are built for

Ted

Ted Thomas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Ted Thomas Affiliation: Jun. 18, 2026 I am just an ordinary citizen who has been blessed with the ability to make handsome investments in our national businesses. Part of that success is having reasonably reliable info on how "my" companies are addressing rapidly changing opportunities…and rapid is the right word. While I applaud the intent to simplify reporting requirements, it seems to me that removal of quarterlies increases the market risk/

reward ratio, and will result in more significant and uncertain price changes at 6 month intervals. My opinion? Squash this plan

Ted Thomas
A ship in the harbor is safe, but that's not what ships are built for

T

Tena Wentz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tena Wentz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: I was involved in the changes when this was initially enacted as an employee of a major financial institution. Relaxing rules NOW creates a larger problem, especially in this time of increases data breaches, fraud & insider trading.

Teresa CAMPBELL — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa CAMPBELL Affiliation: Jun. 18, 2026 People need more frequent access to this vital information!

Get Outlook for iOS

Teresa Eddleman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Teresa Eddleman Affiliation: Jun. 18, 2026 I am 79 with a relatively small retirement account. Losing one third or one half would leave me with almost no backup for emergencies or in case social security is cut. This is nit right for those of us who are retired with limited means. I am a retired educator. Teresa Eddleman, San Antonio Tx

Sent from my iPhone

Teresa Harless — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa Harless Affiliation: Jun. 18, 2026 Absolutely do NOT change the quarterly reporting! I am a retired senior on a fixed income. Quarterly reporting helps with my financial planning. Teresa Harless, VA

Teresa Helms — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa Helms Affiliation: Jun. 18, 2026 Quarterly transparency is important for those that work and invest in the retail industry, like me. I need to be able to count on the company I work for.

Teresa Henry — Jun 18, 2026
Subject: S7-2026-15 From: Teresa Henry Affiliation: Jun. 18, 2026 I strongly object to giving funds managers additional time to hide or skim funds “off the top” by not providing statements quarterly. The longer period before getting caught—allows for less likelihood of recouping any losses. Have no doubt the Enron scandal resulted in legal requirement for quarterly statements for just this reason. Especially hazardous now with the advent of crypto and ability to move across shell companies rapidly obscuring any financial trail. If Trump hadn’t been stupid enough to write checks to pay off his porn star, there would have been no incriminating evidence. Certainly, those who commit financial crimes are adept in hiding their tracks: we need consumers to have time to catch them before too much time elapses.

Teresa E. Henry, Captain USAF (Ret), Alexandria, VA

Get Outlook for iOS

Teresa J. Telles — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Teresa J. Telles Affiliation: Jun. 18, 2026 It doesn’t require a pHD to learn that “history repeats itself!” Why is the SEC thinking about lowering financial reporting requirements? Leaders should be responsible! Haven’t you “learned” from the historical evidence that when you don’t require QUARTERLY REPORTING, profits and markets go down? Please don’t make another HUGE woke mistake by going back to reporting just twice per year. I’m a retired business owner and science educator, Teresa J. Telles. At 78, I need financial security! I worked more than 40 years and still consult. Please think this over, and do what’s right for the American people.

Teresa J. Telles

Teresa Jonaitis — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Teresa Jonaitis Affiliation: Jun. 18, 2026 Please keep the Quarterly Reports. Ability to plan ahead, evaluate and have transparency is paramount. Teresa Jonaitis, BSN, RN Phoenix Arizona

Sent from my iPhone

Teresa Lamphier — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Lamphier Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I strongly oppose any proposal that would weaken or reduce quarterly disclosure requirements for public companies.

As a retail investor, quarterly reports are one of the most important tools I have for making informed investment decisions. These disclosures provide timely information about a company's financial condition, revenue, expenses, risks, cash flow, and management's outlook. Without regular quarterly reporting, investors would be forced to make decisions based on stale or incomplete information. Large institutional investors often have greater resources, access to analysts, and the ability to gather information from multiple sources. Retail investors depend heavily on standardized quarterly disclosures to ensure a fair and transparent marketplace. Reducing the frequency or quality of these reports would create an information gap that disadvantages ordinary investors and undermines confidence in our markets.
Quarterly disclosures promote transparency, accountability, and market efficiency. They help investors identify emerging risks, evaluate management performance, and respond appropriately to changing business conditions. Delaying or eliminating these disclosures would effectively blindfold retail investors for extended periods, making it more difficult to assess the true value and risks of our investments.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Preserving robust quarterly disclosure requirements is consistent with that mission. Taking away timely access to material financial information would reduce transparency and weaken investor protections.
I respectfully urge the SEC to reject any proposal that would diminish quarterly reporting requirements and instead continue to support policies that provide investors with timely, reliable, and comparable information.
Thank you for considering my comments.
Sincerely,
Teresa Lamphier

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teresa mak — Jun 18, 2026
Subject: S7-2026-15 From: teresa mak Affiliation: Jun. 18, 2026 Quarterly reporting and signing by the CEOs needs to stay. Period.

Teresa Osborne — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa Osborne Affiliation: Jun. 18, 2026 Keep it QUARTERLY!!!!!!

Sent from my iPhone

Teresa Phillips — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa Phillips Affiliation: Jun. 18, 2026 Keep it Quarterly !!

Teresa Poole — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Teresa Poole Affiliation: Jun. 18, 2026 My name is Teresa Poole and I am a payroll professional living in Metro Atlanta, Georgia. We are all accustomed to accessing financial reporting each quarter. This allows citizens to monitor investments and the economy fairly often. Replacing quarterly requirements with semiannual reporting reduces citizens ability to react to changes quickly and could allow for manipulation of results. I urge the SEC to

abandon the plan to make this change. I have seen no evidence that citizens are unhappy with the current reporting requirements and see no need to add confusion to the current financial climate.

Teresa Poole

Teresa Roberts — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teresa Roberts Affiliation: Jun. 18, 2026 This is like getting your school scores at mid term and when the school term has ended.

Teresa Robertson — Jun 18, 2026
Subject: S7-2026-15 From: Teresa Robertson Affiliation: Jun. 18, 2026 My financial stability relies on up-to-date transparency in the stock market! I'm an elderly person who has very modest investments which keep me from living just above the panic line. I NEED to know how my "hummingbird nest egg" is facing change on a routine basis. Quarterly is not too often; Semi-annually gives bad news double the time to go from a concern that needs addressing to a disaster that I likely could not claw my way out of.

KEEP IT QUARTERLY

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Teri Curtis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teri Curtis Affiliation: Jun. 18, 2026 6 months is way to long. Keep it at the current 3 months. Going dark that long encourages embezzlement.

Teri Matthews — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teri Matthews Affiliation: Jun. 18, 2026 It IS NOT ok to to continue to fleece the American people. My name is Teri and I worked for 35 years until my job at IBM was stolen from me with the "resource allocation" based on another wonderful bill that outsourced thousands of jobs out of the country. NOW you want to blatantly keep us literally in the dark as you pilfer our retirement accounts. ENOUGH IS ENOUGH let us retire with friggin dignity.

I worked very hard all my life and I just want to have the money I worked hard for stays right where it is. DONT BE SO ****ED GREEDY.

Teri Medley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Teri Medley Affiliation: Jun. 18, 2026 This does not benefit anyone but the C-suite executives, board members and insiders, not the American People. This is more than a bad idea…. this is dangerous to our economy and to the stability of our country.

Teri Medley
RE/MAX Commonwealth
Happy New Beginnings

Licensed in the Commonwealth of Virginia

Terrance McGuire The Motley Fool Community — Jun 18, 2026
Subject: File No. S7-2026-15 From: Terrance McGuire Quarterly reporting is important to protect small investors and help maintain a fair market.

Terrell Gibson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terrell Gibson Affiliation: Jun. 18, 2026 keep quarterly reports

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Terresa Clark — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terresa Clark Affiliation: Jun. 18, 2026 Terresa Clark
Advertising Account Executive

Quarterly reporting is critical to know how my money is being used. Businesses who accept investments through the stock exchange need to be MORE transparent, not less.

Sent from my iPhone

Terri Benincasa — Jun 18, 2026
Subject: S7-2026-15 From: Terri Benincasa Affiliation: Jun. 18, 2026 I know you've sworn an oath of loyalty to trump; I also know it's never too late to change course and do the job as defined by congress for the benefit of the American people.
Start with the quarterly reporting requirement that keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Yet you are proposing ‘semi-annual’ reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for our savings.
So please show a semblance of care for OUR interests and keep the quarterly reporting requirement.
Terri Benincasa

Terri Doyle — Jun 18, 2026
Subject: S7-2026-15 From: Terri Doyle Affiliation: Jun. 18, 2026 Terri Doyle, CEO of Coastal Ridge Farm LLC.

Reducing the time frame is irresponsible. Keep the quarterly reporting!

Terri Fall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terri Fall Affiliation: Jun. 18, 2026 My name is Terri Fall. Not a celebrity or a wealthy woman. However, I am able to comment. Accountability and disclosure, visible disclosure, matters. Worked in the insurance industry. We were held accountable. We had 90 day review, multiple levels of those reviews and **** straight We were held accountable. It is vital. I hope my voice is heard. There are many that agree that Accountability is Vital. Please consider my comments.

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terri rockefeller — Jun 18, 2026
Subject: S7-2026-15 Comment From: terri rockefeller Affiliation: Jun. 18, 2026 And the corruption continues! As a registered financial advisor with series 7 and 66, I cannot fathom why this would be acceptable. Already I cannot understand why insider trading and speculating not prosecuted. Apparently the SEC is either inept, bought, unethical, blackmailed, or some combination. This is shameful, disgusting, and unacceptable. You should be doing your **** job and following the laws.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Terri Stein — Jun 18, 2026
Subject: S7-2026-15 From: Terri Stein Affiliation: Jun. 18, 2026 As someone who witnessed the damage caused by Enron firsthand, it would be a grave mistake to eliminate quarterly reporting.

Terri Strope — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terri Strope Affiliation: Jun. 18, 2026 My name is Terri Strope. As an investor I believe it is unfair to limit our knowledge and the information provided. It is our money. We have a right to be well informed what is happening with it. Leave the reporting as it is.

Terri Strope

Terri Syvret — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terri Syvret Affiliation: Jun. 18, 2026 Keep the reporting

quarterly as it was. Is there nothing that this gov't won't do for corporations and the wealthy. Gov't is for the citizens!

Sent from my iPhone

Terri Yoselevich — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terri Yoselevich Affiliation: Jun. 18, 2026 Retired school teacher here of 36 years, who invested the small savings that I could during that time so that I can remain financially independent for the rest of my life. DO NOT CHANGE TRANSPARENCY NOW!! Why is this change even being considered? Less transparency is NEVER better, especially with how this administration steals and spends the people's finances. STOP the screwing of the American people. Leave alone the current system of information which actually works. You've offered zero evidence as to why a change is even necessary so SEC keep your uninformed hands out of it…you're NOT trusted to do right in this scenario.

Sent from my iPhone

Terry Bell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry Bell Affiliation: Jun. 18, 2026 STOP the RIPOFF of the American Investors. If SEC moves to approve this egregious THEFT, we will pull our money out of the market!

Terry Hashemi — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Terry Hashemi Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This matters a great deal to me, because for six month stretches, consumers are essentially flying blind, which significantly increases the potential for fraud. Retail investors like me will take the hardest hit if this occurs! This proposal is bad for small investors, who stand to lose the most, and may not recover from such losses.

Terry Kepka — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Terry Kepka Affiliation: Jun. 18, 2026 Changing this regulation could affect my financial performance. With this in mind, I would appreciate continuing this requirement. Transparency is vital to the success of my investments. Please continue enforcing the regulation. Sincerely, Terry W. Kepka.

Terry Lee Derrick — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry Lee Derrick Affiliation: Jun. 18, 2026 One more destructive move to transfer wealth upward. Unethical and immoral.

Terry Luciano — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry Luciano Affiliation: Jun. 18, 2026 Thieves

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Terry Marks — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Terry Marks Affiliation: Jun. 18, 2026 Returning to Quarterly reporting is a terrible idea. It has been proven from past experience that investors like me will be the losers if this is allowed to go through. Who will this benefit? Probably corporations and the ultra rich ; definitely not the smaller investors. Less transparency is not the answer. My hard earned savings would take a huge hit. Terry Marks retired teacher

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Terry Morehouse — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry Morehouse Affiliation: Jun. 18, 2026 Terry Morehouse
Retired Government Employee
We as a nation need to keep corporate America on a short leash, they have proven that they cannot be trusted. It is essential that quarterly reporting continue.

Sent from my iPad

Terry norris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry norris Affiliation: Jun. 18, 2026 Keep this quarterly, any other timeframe shouldn’t even be considered!!!

Sent from my iPhone

Terry Pickens — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Terry Pickens Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:Been working hard trying to place monies where equitable. Finally retired in very uncertain times. Keeping quarterly keeps companies on track and helps the people who rely on their transparency. We are the people who work hard for this country and our families.

Terry Saberhagen — Jun 18, 2026
Subject: S7-2026-15 From: Terry Saberhagen Affiliation: Jun. 18, 2026 Quit letting Trump sell these get out of accountability and jail free cards to his rich donors! Karma will come soon.

Just me, T

TERRY SIEDSMA — Jun 18, 2026
Subject: S7-2026-15 From: TERRY SIEDSMA Affiliation: Jun. 18, 2026 Please don't risk my retirement. Save Quarterly Reporting.

Sent from AT&T Yahoo Mail on Android

Terry Silva — Jun 18, 2026
Subject: S7-2026-15 From: Terry Silva Affiliation: Jun. 18, 2026 lets have authoritative oversight since people and insti TY utions cannot be trusted to do the right thing. dont roll back anything

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Terry Warfield — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Terry Warfield Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please do not remove required quarterly reporting by public companies. Any reduction in information - either in amount or timeliness - will serve to reduce the efficiency of our markets. This harms individual investors and the market overall. Furthermore, making quarterly reporting optional will reduce investors' ability to compare companies, which also reduces the vibrancy of our markets. Both issuers and investors benefit from the quality of our markets, buttressed by robust and timely reporting.

Terry Weekly — Jun 18, 2026
Subject: S7-2026-15 From: Terry Weekly Affiliation: Jun. 18, 2026 Terry Weekly, Maintenance technician.
Near retirement and my investments could be gone if these companies can hide their fraud and criminal activity for 6 months out of the year.
"KEEP IT QUARTERLY" !!!

Terry Worley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Terry Worley Affiliation: Jun. 18, 2026 Quit the stealing

Sent from my iPhone

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terrylynn Dupree — Jun 18, 2026
Subject: S7-2026-15 Comment From: terrylynn Dupree Affiliation: Jun. 18, 2026 This is not right. Companies need to report for their shareholders and future shareholders. Investing is not supposed to be gambling. Do not make it easy for corruption.

@evolvingalways
www.poshmark.com/closet/evolvingalways

Tess Schaufler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tess Schaufler Affiliation: Jun. 18, 2026 This change is unwarranted. Regular, frequent reporting is imperative and helps guard against fraud. This should

not be optional; it should be required. Do not make this change.
Tess Schaufler
Syracuse NY

Tessa Bemis — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tessa Bemis Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I'm sick of you changing the rules to allow private firms to ransack the US economy. Change and consequences will come for you all from the people.
When these failing AI companies tank the US economy, which is inevitable. I will vote for the person who wants to prosecute those that willingly opened the doors to the billionaire criminals.

The Kenslers — Jun 18, 2026
Subject: Comment on S7-2026-15 From: The Kenslers Affiliation: Jun. 18, 2026 As a recent retiree, I can not afford to lose quarterly investment reporting and the gains my portfolio earns today as a result of my educated decisions.
I am not a fancy investor - just
a hard working American that follows reporting to identify companies I want to invest my money with.
Continue with quarterly reporting requirements!
Lori K Central Ohio

Yahoo Mail: Search, Organize, Conquer

The Kitsons — Jun 18, 2026
Subject: S7-2026-15 Comment From: The Kitsons Affiliation: Jun. 18, 2026 KEEP IT QUARTERLY !!!!! L. Kitson It’s not difficult for a business on Wall Street and you know this is true !

Sent from my iPad

The Petersons — Jun 18, 2026
Subject: S7-2026-15 Comment From: The Petersons Affiliation: Jun. 18, 2026 Keep quarterly reports

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

TheQueensGroupLLC — Jun 18, 2026
Subject: S7-2026-15 Comment From: TheQueensGroupLLC Affiliation: Jun. 18, 2026 They should report monthly.
Stop the theft before it becomes legal.

Dan Tutman

Theresa Corey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Theresa Corey Affiliation: Jun. 18, 2026 Absolutely no!!! Do NOT help them rob us, and then hide it!

Theresa Corey
theresacorey1986@gmail.com
360-775-0523

Theresa DA — Jun 18, 2026
Subject: S7-2026-15 From: Theresa DA Affiliation: Jun. 18, 2026 It's simple , keep the quarterly reporting. If they're not doing anything wrong there's not a thing to worry about.

Theresa Domhan-Adams — Jun 18, 2026
Subject: S7-2026-15 Comment From: Theresa Domhan-Adams Affiliation: Jun. 18, 2026 Any method of minimizing accès to information removes the ability to make decisions in the best interest of the investor.

Sent from my iPhone

Theresa Ellis — Jun 18, 2026
Subject: S7-2026-15 Comment From: Theresa Ellis Affiliation: Jun. 18, 2026 We always want timely transparency, always.

Theresa Ellis
Retired teacher

Sent from my iPhone

Theresa Hill — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Theresa Hill Affiliation: Jun. 18, 2026 Retired T Hill This gives more leeway for corporations to hide information that investors need to be informed.

Sent from my iPhone

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theresa koch — Jun 18, 2026
Subject: S7-2026-15 Comment From: theresa koch Affiliation: Jun. 18, 2026 This is fraud and theft

Sent from my iPhone

Theresa Quinn — Jun 18, 2026
Subject: File No. S7-2026-15 From: Theresa Quinn Companies do what is inspected, not what is expected. Corruption runs rampant if there are not sufficient guardrails in place. Quarterly reporting and oversight ARE those guardrails. Keep the rule of Quarterly Reporting to protect the public from companies engaging in unethical practices that put investors and stock portfolios at risk.

Theresa Reichley — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Reichley Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We need sunshine not hidden information for investors. If I am investing I want all the information I can get.

Theresa Schwagerman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Theresa Schwagerman Affiliation: Jun. 18, 2026 no deal. report every quarter. my money Not Yours! repot so no hidden trading sellin.

Sent from my iPhone

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therese burchianti — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: therese burchianti Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
You must maintain quarterly reporting. It's the only way investors can keep abreast of their Financials. It's absolutely vital to the health of the economy, as well.

THERESE CUNNINGHAM — Jun 18, 2026
Subject: Comment on Proposed SEC Reporting Change From: THERESE CUNNINGHAM Affiliation: Jun. 18, 2026 Quarterly reporting must remain because both the investor and businesses have more timely information when making financial decisions. Please do not change the reporting to semi-annual!

Therese Cunningham

Thomas Baran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Thomas Baran Affiliation: Jun. 18, 2026 What are you hiding? You are a publicly owned corporation you need to be transparent in your business or no one will want to invest into your company. This should not pass.

Sent from my iPad

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thomas cherian — Jun 18, 2026
Subject: S7-2026-15 Comment From: thomas cherian Affiliation: Jun. 18, 2026 I believe quarterly adds lot of cost and pressure on management to deliver. This will help them to make longer strategies without worrying about next quarter. Believe this will also help more
companies go public

Yahoo Mail: Search, Organize, Conquer

Thomas Czolgosz — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Czolgosz Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep regular Americans in mind and not end quarterly reporting. This is again a power grab for the elite and ultra wealthy to further consolidate power and dishonestly consolidate more and more wealth. Based on the way the wind blows. Voting Americans are watching…

Thomas Leineweber — Jun 18, 2026
Subject: S7-2026-15 Comment From: Thomas Leineweber Affiliation: Jun. 18, 2026 Don't let them hide in the darkness. Quarterly should be a minimum as "periods of hidden activity" breeds misconduct.

Thomas Nather — Jun 18, 2026
Subject: S7-2026-15 Comment From: Thomas Nather Affiliation: Jun. 18, 2026 What are companies trying to hide? The quarterly reports keep leadership and the employees on their toes.

Then you can see the trends for bankrupcy and other issues otherwise semi-annual it would take years what quarterly would show investors

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Thomas Roberts — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Thomas Roberts Affiliation: Jun. 18, 2026 We need quarterly reporting to keep invested people up to date with their investment. Thomas Roberts, NC.

Thomas Tobben — Jun 18, 2026

Subject: S7-2026-15 Comment From: Thomas Tobben Affiliation: Jun. 18, 2026 Quarterly SEC reporting must remain. Transparency to investors and to the public must remain and not be weakened!

Tom

Sent from my iPhone

Thomas Westran — Jun 18, 2026
Subject: S7-2026-15 Comment From: Thomas Westran Affiliation: Jun. 18, 2026 With all of the current financial turmoil reducing reporting just doesn't make sense

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THOMAS WHITE — Jun 18, 2026
Subject: S7-2026-15 From: THOMAS WHITE Affiliation: Jun. 18, 2026 Keep it Quarterly....

Thomas Williams — Jun 18, 2026
Subject: S7-2026-15 From: Thomas Williams Affiliation: Jun. 18, 2026 Integrity of the investment markets rely on timely and accurate financial reporting. Keep the existing quarterly requirements.

Thomas Zampano — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Thomas Zampano Affiliation: Jun. 18, 2026 With AI here, wouldn't this simplify and reduce cost to quarterly reporting? Thomas Zampano, The Villages FL retired. Retail invester since 1959.

Thomas_Blaney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Thomas_Blaney Affiliation: Jun. 18, 2026 Quarterly only!

Sent from Proton Mail for iOS.

Thresa Williams — Jun 18, 2026
Subject: S7-2026-15 From: Thresa Williams Affiliation: Jun. 18, 2026 I prefer quarterly reporting.

Also, I prefer reports be sent in the U S Mail.

Sent from my iPhone

Thu Pham — Jun 18, 2026
Subject: S7-2026-15 From: Thu Pham Affiliation: Jun. 18, 2026 We are Anh Thu Pham and Luan Tran, retirees reside in Los Angeles, California. We are retail investors and we rely on quarterly reports to make decisions about our retirement savings. We feel comfortable knowing that four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth. Longer gaps create an unfair advantage to corporate insiders. “optional” doesn’t fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Last but not least, the savings to companies aren’t worth the cost to us.
We like getting the figures quarterly, and we hope that stays.
Sent from my iPad

Tiffany — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tiffany Affiliation: Jun. 18, 2026 The question is why would you want to change it? The investors deserve to know QUARTERLY how a company is doing & have full insight of all financial issues, whether it's good or bad. This is OUR money & we have the right to be able to make sure we will have financial stability in the future.
Thank you, Tiffany Bradford

Tim — Jun 18, 2026
Subject: S7-2026-15 From: Tim Affiliation: Jun. 18, 2026 What I want to know is why the SEC wants to change it. Make CEO of every company sign quarterly and leave it at that.

Tim Allen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Allen Affiliation: Jun. 18, 2026 You can’t keep up with the fraud now and you want to make it easier ? Have some common sense !!!!!!!

Sent from my iPad

Tim Glasscock — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Glasscock Affiliation: Jun. 18, 2026 This is the most ridiculous idea I've ever heard! The SEC is supposed to be OUR advocate in the investment area, not a shill organization for greedy corporations or a corrupt president!

This administration has corrupted nearly every sector of our government-- please don't let your agency be next! Say no to this stupid abrogation of your duties!

Samuel Glasscock
Assistant Professor, Individual investor, and person who will campaign to hold public servants

accountable for actions not in the public interest.

Sent from my iPhone

Tim Goolsby — Jun 18, 2026
Subject: S7-2026-15 From: Tim Goolsby Affiliation: Jun. 18, 2026 The law as implimented is working fine. Leave it alone.

Tim Haynes — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Tim Haynes Affiliation: Jun. 18, 2026 This 2026. We don’t need to go back to 1955. Full disclosure is necessary. Why wouldn’t you fully disclose. Do you have something to hide?

Sent from my iPhone

Tim Hopkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Hopkins Affiliation: Jun. 18, 2026 We must preserve quarterly earnings reports by publicly traded companies. It's way too easy for public companies to hide their losses now. Remember hoe easily Kevin Fastow hid the massive debt of Enron Corp. The recent explosion of private credit greatly increases the risk exposure of retail investors such as myself. Preserve quarterly earnings reports by all publicly owned corporations.

Timothy L. Hopkins
Minneapolis, Minnesota

Tim In San Diego — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim In San Diego Affiliation: Jun. 18, 2026 Please DO NOT allow the SEC to drop quarterly reporting. Individuals like me and my kids count on up to date information on investments... especially when planning for retirement. My name is Tim Moore. I live in La Mesa, CA.

Tim Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Johnson Affiliation: Jun. 18, 2026 Tim Johnson, Retired teacher. I live on a pension, and investments, the only think that loosening the rules does is put more money into the hands of the people who don't need it. I actually believe that reports should be monthly. The business is doing the paperwork anyway, so submit it. Less chance of cooking the books then. More transparency not less.

Tim Johnson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Johnson Affiliation: Jun. 18, 2026 Keep the reports

quarterly! Personally, I think they should be bi-monthly at least. DO NOT go to bi-annual!
Thank you for listening.

Tim Johnson,
Knoxville IL

Tim McElfresh — Jun 18, 2026
Subject: S7-2026-15 From: Tim McElfresh Affiliation: Jun. 18, 2026 Yes they must be held accountable so keeping the law as it is helps ensure that they aren't breaking the law !

Sent from my iPhone

TIM MILLER — Jun 18, 2026
Subject: Comment on S7-2026-15 From: TIM MILLER Affiliation: Jun. 18, 2026 Timothy J Miller, retired, Chicago Illinois.

My limited retirement investments will very possibly take a hit if this rule change takes place. We need quarterly reporting.

Tim Schriedel — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Schriedel Affiliation: Jun. 18, 2026 Quarterly reporting is a must, to keep then in check. Tim from Missouri.

Timothy Schriedel

Tim Shaffer — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Shaffer Affiliation: Jun. 18, 2026 Keep it 1/4ly

Tim Shaffer

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tim smith — Jun 18, 2026
Subject: Comment on S7-2026-15 From: tim smith Affiliation: Jun. 18, 2026 quarterly serves investors best

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Tim Stutzke — Jun 18, 2026

Subject: File No. S7-2026-15 From: Tim Stutzke Quarterly reporting protects individual investors. The tradeoff of less transparency for individual investors will provide no real benefit. The companies that should be watched the closest will now be able to provide crucial information less often.

Tim Turner — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Turner Affiliation: Jun. 18, 2026 We demand that it be done every 6 weeks

Sent from my iPhone

Tim Weidman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Weidman Affiliation: Jun. 18, 2026 I think quarterly reporting has been a good policy. If knowledge is withheld it impacts the average person while the elite still know and get more of an edge than they already have. If you introduce this policy you should also add a balance such as limited trading of big investors except when reports come out.

Tim Youngblood — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Youngblood Affiliation: Jun. 18, 2026 Tim Youngblood - retired. This is a slap in the face to the small stockholder, and reinforces the belief that Wall Street is only insiders game. I'm totally opposed to this!

Tim Youngblood — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tim Youngblood Affiliation: Jun. 18, 2026 Tim Youngblood - retired. This is a slap in the face to the small stockholder, and reinforces the belief that Wall Street is only insiders game. I'm totally opposed to this!

Yahoo Mail: Search, Organize, Conquer

Timothy Allen — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Allen Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I was a "pro" for 35 years (sell side analyst, institutional equity fund manager) and think the reduced frequency of reporting will push the market further toward technical short-termism and trading and away from fundamental analysis.
If the issue is the cost to companies, that is the bargain those companies struck when they agreed to enjoy the liquidity benefits of being publically traded.
More information is better for the OWNERS of public companies. Less frequent disclosure increases the relative advantage of insiders vs. John (or Jane) Q Public in making important investment decisions. You should poll institutional investors to see if they prefer the US system compared to countries with less frequent reporting requirement.
Re cost to companies, shareholders care about this as much, or more, than management.
The implicit question is whether material change can occur in 90 days vs. 60 days. I think the

obvious answer here is yes.
I have one question..."Who are the advocates for this proposed polict change and what are their interests in making this proposal?"

Timothy Boley — Jun 18, 2026
Subject: File No. S7-2026-15 From: Timothy Boley Sir/Madam, Please do not decrease the reporting requirements for companies from quarterly to semiannually. As an individual investor it is important to obtain information at least quarterly to make educated investment choices.

Timothy Dugan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Dugan Affiliation: Jun. 18, 2026 Quarterly reporting has to remain the law. Companies use aggressive accounting. That's a scam but it's allowed. Do not takeaway quarterly reporting.

Tim Dugan

Sent from my iPhone

Timothy Gagnon — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Gagnon Affiliation: Jun. 18, 2026 Mandatory quarterly reporting was established in the U.S. by the Securities and Exchange Commission (SEC) in 1970. It was designed to promote transparency, prevent fraud, and provide investors with a consistent flow of reliable financial data following the Great Depression and mid-century accounting scandals.
Why would you consider changing that? Bad actors will take advantage and the SEC will become less effective. Or is that the goal of this administration????
Maintain quarterly reporting.

Tim Gagnon
Retired U.S. Citizen
Currently selling off my belongings to mitigate medical bills.

Timothy Gilliam — Jun 18, 2026
Subject: File No. S7-2026-15 From: Timothy Gilliam As a everyday American retiree trying to keep my head above the water, and with looming doubts about the stability of social security, I cannot afford to support any proposal that would delay the public's knowledge of vital financial information that might involve my financial decisions. I am against this rule change!

Timothy Haas — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Haas Affiliation: Jun. 18, 2026 Waiting for a quarterly report is long enough. I own and need information sooner not later.
Tim Haas
Technical Support Manager

Terumo Cardiovascular
Retired

Timothy Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Hall Affiliation: Jun. 18, 2026 Please keep reports quarterly. Thank you.

Sent from my iPad

Timothy O'Dell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy O'Dell Affiliation: Jun. 18, 2026 Change to semi-annual reporting looks to be nothing more than a means to advantage well connected insiders at the expense, if not ruin, of everyone else.

Timothy Roy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Roy Affiliation: Jun. 18, 2026 Keep our statements quarterly, any thing less would just be asking for fraud

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Timothy Smith — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy Smith Affiliation: Jun. 18, 2026 Protect our funds with quarterly review.

Sent from my iPhone

Timothy worrell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Timothy worrell Affiliation: Jun. 18, 2026 Yall bunch of thieves! Who made you God?

Sent from my iPhone

Tina Gibbons — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Tina Gibbons Affiliation: Jun. 18, 2026 Dear SEC,
re quarterly statements
I expect and plan my financial decisions around my quarterly statements. There ought to be regular transparency regarding my funds and how they are doing. In my mind there is absolutely NO reason to discontinue quarterly statements!!
What are you (companies) trying to hide from investors??
There is already much distrust when it comes to government agencies. Don't add to this distrust, please.
Thanking you in advance for keeping things just the way they are.

Sincerely,
T.A. Gibbons
2517 Tahoe Circle
Winter Park, FL 32792

Tina Mohan — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tina Mohan Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We want quarterly reports made because that's exactly what we need to evaluate how things are going compared to our last quarter, visualize what changes happened. If a change happens in the second quarter also, was it a benefial change or not.

Tina Napolitano — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tina Napolitano Affiliation: Jun. 18, 2026 Stop doing bad things to hardworking people! There is no benefit to us and only allows more time for mistakes to go unnoticed.

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tlynch914 — Jun 18, 2026
Subject: S7-2026-15 Comment From: tlynch914 Affiliation: Jun. 18, 2026 "I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings" is genuinely valuable on the record.

Sent from my Galaxy

TM Manning — Jun 18, 2026
Subject: S7-2026-15 From: TM Manning Affiliation: Jun. 18, 2026 We were directly effected by the Enron farce, we lost over a hundred thousand dollars yet you want to go back to allowing this theft and backroom dealings again. NO! We want quartly reporting as it was put in place to protect Americans from another Enron. I hope every American takes their money out of the markets and banks. You have lost the trust of the American citizens and we won't take this change lightly. Keep the quarterly reporting!

Tami Manning

Toby Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Toby Thompson Affiliation: Jun. 18, 2026 Stop rigging the system against working Americans

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Todd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Todd Affiliation: Jun. 18, 2026 This is not a good option for the public. Stock holders deserve to know what is happening in a reasonable time frame. 6 months is too long.
Best regards,
Todd

Todd McCord — Jun 18, 2026
Subject: S7-2026-15 Comment From: Todd McCord Affiliation: Jun. 18, 2026 Keep the quarterly reports!!

Todd Myers-Personal — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Todd Myers-Personal Affiliation: Jun. 18, 2026 Todd Myers, CEO from St Petersburg Florida. We have a saying in this country.. “if it ain’t broke, don’t fix it”. By making changes to reporting, there’s less accuracy and speed and compared to even 10 years ago, things are moving quicker and 24/7/365. Leave it alone!

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todd tolzmann — Jun 18, 2026
Subject: S7-2026-15 Comment From: todd tolzmann Affiliation: Jun. 18, 2026 We NEED Quarterly reporting, period! PLEASE do not switch to every 6 months reporting! You are ruining us by doing this!

Tom — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Affiliation: Jun. 18, 2026 More advantage to rich insiders, there is no other reason. Don’t do this to US!

Tom Rapp

Sent from my iPad

Tom Buttney — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Buttney Affiliation: Jun. 18, 2026 Keep quarterly reports

so investors have a true chance in the market. Too much insider trading by politicians and richer class

Sent from my iPhone

Tom C — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom C Affiliation: Jun. 18, 2026 **** No!!!!!

Tom DiGiacomo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom DiGiacomo Affiliation: Jun. 18, 2026 Quarterly reporting provides individual investors like me a clearer picture of the financial goings on versus only twice a year. The only benefit is only to the corporations that have to report, which is an obligation to the public for well being a public company.

Thank you,

Tom DiGiacomo
14 Lexington Dr
Bluffton, SC 29910

Tom Goodwin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Goodwin Affiliation: Jun. 18, 2026 SEC can b replaced too
3 months max

Tom Graves — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Graves Affiliation: Jun. 18, 2026 Are any of you Public servants? We used to ask ourselves how can we serve our country and how can our collective good serve, we the people. This administration is asking how can corporations and Billionaire get more money and power. We know any cost savings a company has will more than likely go to stock buybacks, and does nothing to help the WAGE GAP.

This would be one more act in the destruction of what was an exceptional country, all so a few can profit. Do this and you must change our currency to say "In the DOLLAR we trust". Also you must give up your religion and start praising our Dialogue overloads, may they take everything and give nothing back.

If we don't hold them accountable, why do we even have laws at all. Do your job, do what's right, protect our country from this scurge of Greed.

Tom

Tom Harper — Jun 18, 2026
Subject: S7-2026-15 From: Tom Harper Affiliation: Jun. 18, 2026 They all need to be prosecuted to the fullest extent of the law.
Tom Harper
Grass Valley California

Tom Kudla — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Kudla Affiliation: Jun. 18, 2026 When they have something to hide, and we allow it, the turnout can't be good. Dump this idea.

Sent from my iPhone

Tom Layman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Layman Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to decrease fraud related to insider trading.

Sent from my iPhone

Tom M — Jun 18, 2026
Subject: S7-2026-15 From: Tom M Affiliation: Jun. 18, 2026 KEEP QUARTERLY SUBMISSION! HOLD EXECUTIVES RESPONSIBLE FOR FRAUD. I NEED MY RETIREMENT INVESTMENTS PROTECTED FROM FRSUD! THANK YOU! Tom Martin, retiree and investor. Lancaster PA

Tom Martin 201-650-2955

Tom may — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom may Affiliation: Jun. 18, 2026 Keep the quarterly reporting

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Tom McGee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom McGee Affiliation: Jun. 18, 2026 I am against this. It only increases the chances for corruption.

Sent from my iPad

Tom Sheppard — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tom Sheppard Affiliation: Jun. 18, 2026 In such a volatile market, I think it’s extremely important that you keep the quarterly reporting. With this fast changing economy, every six months is absolutely ridiculous. If anything I would like to see them go to buy monthly and do it six times a year my name is Thomas Sheppard and I live in Florida and I’m retired.

Please pardon my brevity, Sent from my iPhone

Tom Sheppard
Coldwell Banker Sunstar Realty

Cell: (941)662-5817
Ofc (941)214-3111
Email: tom.sheppard@cbsmfl.com
Web: www.tomsheppardrealestate.com

Tom Strome — Jun 18, 2026
Subject: S7-2026-15 From: Tom Strome Affiliation: Jun. 18, 2026 Do the right and traditional thing. Figure out some other way to gut the economy if that's what the intent is. Quarterly reporting is the way to go. Lazy doesn't look good on you.

Sent by TS

Tommie Dahlgreen — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tommie Dahlgreen Affiliation: Jun. 18, 2026 I am 76 years and I DO NOT WANT the SEC to get rid of quarter reporting.

Tommy Thompson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tommy Thompson Affiliation: Jun. 18, 2026 Most crooks will tell you that the major factor in deciding to commit a crime is opportunity. A business without oversight creates opportunity. Is it coincidence that reducing mandatory reporting is being considered when the only president convicted of multiple felonies and has multiple bankruptcies, is in office? I think not!

Tommy Thompson

Tomo Albanese — Jun 18, 2026
Subject: S7-2026-15 From: Tomo Albanese Affiliation: Jun. 18, 2026 I am writing to you today from my perspective as both a CEO and a father to share my views on the current regulatory environment. I believe it is essential that we maintain, and perhaps even increase, the level of accountability for business owners regulated by the SEC.

In my view, rising wealth inequality creates significant barriers to entry that make it increasingly difficult for new participants to compete. To ensure a truly free and fair market, we must prioritize robust oversight that holds all leaders to a high standard of responsibility.

Thank you for your time and for considering these views on such a critical issue for the future of our economy.

Best regards,

Michael Albanese

Toni Ann Mills — Jun 18, 2026
Subject: S7-2026-15 From: Toni Ann Mills Affiliation: Jun. 18, 2026 Stop giving these crooks breaks and hold them accountable! Enough is enough !

Toni Petrunyak — Jun 18, 2026
Subject: S7-2026-15 Comment From: Toni Petrunyak Affiliation: Jun. 18, 2026 Stop the fraud and corruption now!
Enough is enough!

Toni Williams — Jun 18, 2026
Subject: S7-2026-15 From: Toni Williams Affiliation: Jun. 18, 2026 Keep SEC reporting quarterly.

Toni Williams

Sent from my iPhone

Tony Castrigno — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Castrigno Affiliation: Jun. 18, 2026 Transparency is too important to allow half a year to go by between reporting. While we need to escape the idea of managing to quarterly earnings, investor awareness of corporate financial conditions has to be maintained.

Tony Castrigno

_____
1.917.678.8552 m/text

Tony DiCostanzo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony DiCostanzo Affiliation: Jun. 18, 2026 Quarterly reporting is the only way to protect the average citizen.
Tony DiCostanzo- retired

Tony Garcia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Garcia Affiliation: Jun. 18, 2026 When doing financial books, it's best that we have a record for EVERY Quarter, NOT every six months. It's like have your child learn something new. EVERY QUARTER is best so one see's the progress, and the accuracy.

Sent from my iPad

Tony guggino — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony guggino Affiliation: Jun. 18, 2026 What the Hell happened to Transparency…I guess all of us outside of the top 1 % don't matter…

Sent from G-WizZ Tv
Arri Alexa, Sony FS7M2, Sony PWM F5, P2
www.gwizztv.com
gwizztv@gmail.com
201-615-4624

Tony Holtan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Holtan Affiliation: Jun. 18, 2026 Gail Holtan, Retired Quarterly reports will keep business honest, don't change this.

Sent from my iPad

Tony Hopkins — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Hopkins Affiliation: Jun. 18, 2026 Keep quarterly reports going what are you trying to hide?

Sent from my iPhone

Tony Lawrence — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Lawrence Affiliation: Jun. 18, 2026 This should be a "No brainer". Deny this proposal.

Tony Lawrence

Tony Mizgalski Retired Editor — Jun 18, 2026
Subject: File No. S7-2026-15 From: Tony Mizgalski Quarterly reporting keeps public companies honest. Do not change this!

Tony Muhammad — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tony Muhammad Affiliation: Jun. 18, 2026 Hey SEC, please keep greedy Corporate America Fat Cat CEO's hands out of my pockets. Keep It Quartery!

Tony Muhammad

Tony Riddle — Jun 18, 2026
Subject: S7-2026-15 From: Tony Riddle Affiliation: Jun. 18, 2026 Common sense requires reporting four times a year. Use common sense.

Tonya Bender — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tonya Bender Affiliation: Jun. 18, 2026 Corporations have extensive protections and power. The only thing investors have is information do that restrict that!

Sent from my iPhone

Tonya Lester — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tonya Lester Affiliation: Jun. 18, 2026 PLEASE with all the corruption that has been revealed in America and almost every corporation with the least transparency always are the ones with the most tax dollars used fraudently please don't open another door for the corrupt to come in and tax dollars go out. These are not the best of times to allow 6 month blackouts , and why would you. I'd rather pay for transparency than to be majorly heisted.

Tonya Libertus — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tonya Libertus Affiliation: Jun. 18, 2026 Quarterly reporting is essential for an investor to be able to make an informed decision. The federal and state governments require quarterly reporting foA fiduciary should be held to no less a standard when they are using others money. r various taxes, etc...

Tonya Libertus
Owner/Agent
A Kenai Alaska Insurance Agency
(A.K.A. Insurance)
5791 Kenai Spur Hwy.
Kenai, AK 99611
907/ 513-2035 Cell
907/ 283-4191 Office
907/ 921-5791 FAX
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Tootie — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tootie Affiliation: Jun. 18, 2026 Go ahead, screw us over, the rest of the federal government is, and while your at it, look the other way while all the insider trading goes on in the oval office and his family.

Sent from my iPhone

Tpulton — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Tpulton Affiliation: Jun. 18, 2026 Why does this administration continue to punish citizens with backward legislation? We used to be a country pioneering the future. Please do not let them implement this idiotic, backward looking revised reporting system.

Theodore Pulton
Boynton beach FL

Get Outlook for iOS

Tpulton — Jun 18, 2026

Subject: S7-2026-15 Comment From: Tpulton Affiliation: Jun. 18, 2026 To the SEC: I 100% oppose the proposal to strip from self-directed investors the critical information that guides our investment decisions by leaving quarterly reporting as is. Moreover is creates an unfair advantage by enabling investors who privileged access to quarterly data. This in unfair and tilts the playing field inequitably. I strongly oppose this change!

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Tracey Loyd — Jun 18, 2026
Subject: S7-2026-15 From: Tracey Loyd Affiliation: Jun. 18, 2026 Quarterly reporting is necessary to keep CEO's even marginally honest. Wage theft of employees is one of the very good reasons this law is in effect and to strike it down will be in essense telling American wage earners that they count for nothing. keep the law for quartely statements!

Tracey Martin — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Tracey Martin Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I am retired and follow carefully what is happening. You can't allow companies to hide information. We need to watch and punish those who use insider information for gain. Please don't stop the reporting.
Sincerely,
Tracey Martin

Tracey Rumel — Jun 18, 2026
Subject: S7-2026-15 From: Tracey Rumel Affiliation: Jun. 18, 2026 Keep It quarterly. The American people deserve transparency.

Get Outlook for Android

Tracy Fortini — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tracy Fortini Affiliation: Jun. 18, 2026 Keep SEC reporting quarterly! We need transparency, not more insider shenanigans!
Tracy Fortini
Senior Account Manager

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tracy hedberg — Jun 18, 2026
Subject: S7-2026-15 Comment From: tracy hedberg Affiliation: Jun. 18, 2026 The SEC is supposed to protect American citizens. When did Wall Street convince the SEC to ignore the public?

he American public. When the Wall Street buy you?

Sent from my Galaxy

Tracy King — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tracy King Affiliation: Jun. 18, 2026 Why would Republicans want to be associated with reducing accounting responsibilities during a time of rampant abuse and fraud? DO NOT RINO this reduction in truth in reporting!! Accountants MUST TAKE RESPONSIBILITY.

Sent from my iPhone

Tracy Marrott — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tracy Marrott Affiliation: Jun. 18, 2026 I cannot imagine how you come up with an idea like this. Audits would best be done daily, but that stinks of Communism. Oddly, so does six months. Fraudsters are probably pushing this.

Tracy Newton — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tracy Newton Affiliation: Jun. 18, 2026 Quit making it easier for politicians to do insider trading. Keep it as it is. There needs to be more accountability.

Tracy Veneman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tracy Veneman Affiliation: Jun. 18, 2026 Keep the quarterly reporting requirements for corporations! They will use the additional window for no good and others will use it to cheat!

Sent from my iPhone

TRAVIS GREEN — Jun 18, 2026
Subject: S7-2026-15 Comment From: TRAVIS GREEN Affiliation: Jun. 18, 2026 Keep financial reporting on a quarterly basis. In this economy, things change too quickly and investors and those of us financing our retirement in the stock market, deserve true transparency.

Travis Painter — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Travis Painter Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Less disclosures mean more money lost. Investors need as much info as possible as often as possible to protect their money.

Treasjure — Jun 18, 2026
Subject: S7-2026-15 Comment From: Treasjure Affiliation: Jun. 18, 2026 IT HAS TO BE KEPT QUARTERLY TO KEEP BUSINESSES HONEST OR THINGS LIKE ENRON WILL KEEP HAPPENING! I left teaching for trading to have more time for my kids and that would be detrimental to my trading to not have quarterly reports.

Treasje Mitchell
Entrepreneur and Trader

Treasje "Treasjure" Mitchell
Host of For The People Live
Email: treasje@gmail.com

Phone: 832.996.2119

Tricia — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tricia Affiliation: Jun. 18, 2026 I m opposed to the SEC proposal to eliminate quarterly reporting. I rely on quarterly information to make decisions, longer gaps create an unfair advantage for retail investors like me, and the savings to companies aren't worth the cost to me.

Patricia McBride

Sent from Tricia McB's iPhone

Trina White — Jun 18, 2026
Subject: S7-2026-15 Comment From: Trina White Affiliation: Jun. 18, 2026 Dear Petrina White, As a retired individual from Jefferson, Georgia, I believe it is crucial to consider the significant implications for diligent citizens who have dedicated their lives to saving and investing in order to maintain their independence and avoid relying on government assistance, unlike those who do not contribute their fair share to self-sufficiency. In today's unpredictable economy, it is imperative that these large corporations are held accountable on a quarterly basis. Failing to do so would be irresponsible and unacceptable. Thank you.

Yahoo Mail: Search, Organize, Conquer

Trish McDaniel — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Trish McDaniel Affiliation: Jun. 18, 2026 Do not revert back to prior reporting requirements. Maintain quarterly reporting

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Trish Rowe — Jun 18, 2026
Subject: S7-2026-15 Comment From: Trish Rowe Affiliation: Jun. 18, 2026 As a 78 yo single income retired widow, keep the quarterly reports. My few stocks are my emergency fund and I don't think CEOs are so trustworthy that they won't screw things up. They tend to only care about themselves. They need regulation. See 1929 for a reference.

Trish
850.678.0871

Triston Joseph — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Triston Joseph Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This would be totally unfair to the public and non-institutional investors. which is not what the stock market is about. if you want to make a rule that would benefit institutional investors don't make it a public traded company then. if you want the Public's money, keep quarterly reports public. thank you for your time and consideration. they should make the stock market more volatile and decreased non-institutional investors trust in the stock market. retail investors already don't have access to IPO's before they launch.

Troy Brown — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Troy Brown Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We are already way too overly focused in this country on making sure the people at the top hord a majority of the wealth as we do not need to make it even easier for them. As a working blue collar American citizen I do what I can to try and be an informed investor and possibly one day create a fraction of stability so I do not have to work with my tools until they carry me dead off a job site. You all know what this would do to lower level investors and how much harder it would make it to have any kind of insight about where to put our money while trying to mitigate some of the risk. The companies do not need any more help from anyone it is really beyond me how this is even a topic of discussion in the world we live in today and why it seems everything is stacked against the common people to create an even larger wealth gap.
Truly Yours,
A poor working class American!!

Troy Weyman — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Troy Weyman Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is a cornerstone that keeps our markets more fair and more transparent than they would be otherwise. Please do not end this requirement. Also, please secure the integrity of the consolidated audit trail.

Trudy Buckley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Trudy Buckley Affiliation: Jun. 18, 2026 Trudy Buckley, Retired
I review my quarterly statements to make decisions on future actions regarding my investments. This change would lessen the transparency for investors; providing longer times to create an unfair advantage for corporate insiders. The cost of poor information coming to ordinary investors will be detrimental to the people the SEC is there to protect. Opting in won't help; companies that opt in are usually the ones whose investors need the most updates. Some countries have tried this and it is not working as well as expected and some countries are reverting back to quarterly reports. I worked hard in my professional life & made wise investments and I want to keep it that way! Thank you for your attention.

Get Outlook for iOS

Tustin Amole — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tustin Amole Affiliation: Jun. 18, 2026 Tustin Amole
Retired
It's critical that we get quartly reports so that we can make informed
decisions about our investments.

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twobrecks — Jun 18, 2026
Subject: Comment on S7-2026-15 From: twobrecks Affiliation: Jun. 18, 2026 Semiannual reporting has already been tried and failed. Investors who are risking their money deserve more frequent information from businesses. Quarterly reporting must be retained to protect our returns.

Mary Beth Breckenridge
9895 Lookout Dr.
Brecksville, OH 44141
440-263-1670

Sent from my Galaxy

Twosheds — Jun 18, 2026
Subject: S7-2026-15 From: Twosheds Affiliation: Jun. 18, 2026 This is absolutely not right with anybody in this country except for this scapegoat for the ultrarich, this kind of crap must stop immediately in this country signed by we the people

Sent from my iPhone

Twyla Bacon — Jun 18, 2026
Subject: S7-2026-15 From: Twyla Bacon Affiliation: Jun. 18, 2026 We certainly don't need another Enron disaster. Keep on with quarterly reporting.
Twyla Bacon
Citizen
Leon KS

Tyanne Goltz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tyanne Goltz Affiliation: Jun. 18, 2026 Do N OT do this. I was a Analyst for media devices. I wrote for a newsletter. Analysts and people projecting for businesses NEED the information given in Quarterlies. The information helps them plan and gives the institutional investors information on serving their clients with value buys. If the stock market cannot rely on the numbers, we give up being a bellwether stock market and will be no better than China at reflecting the truth about how companies are really doing. Companies that are seeking to deceive the public will have free sailing!

Tyrone Hall — Jun 18, 2026
Subject: S7-2026-15 Comment From: Tyrone Hall Affiliation: Jun. 18, 2026 Transparency!!!! Keep The quarterly reporting!!! Why is everything being kept from the public’s view! What a rip off!!!!

Sent from my iPhone

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upnewsonly — Jun 18, 2026
Subject: S7-2026-15 Comment From: upnewsonly Affiliation: Jun. 18, 2026 6 months is too long in a faster and faster moving world. We need more accountability not less. Government is supposed to protect its citizens and this move does just the opposite. Mary Rader retired

Sent from my Galaxy

V C — Jun 18, 2026
Subject: S7-2026-15 Comment From: V C Affiliation: Jun. 18, 2026 Velene Campbell, Retired. I want to see more transparency, not less. Too many things are being hidden from the public, and people are getting tired of it. This type of thing is leading to a lack of public trust in our institutions, and to the disintegration of our democracy.

V Venskowski — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: V Venskowski Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission: thank you for your time. I cannot make informed decisions if I do not have access to reports. Quarterly is necessary. Thank you.

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val Escobar — Jun 18, 2026
Subject: S7-2026-15 Comment From: val Escobar Affiliation: Jun. 18, 2026 You have a job protecting the integrity of trading. DONT cave in the tRumps]er! He'll be gone soon enough. I can imagine the retabution you'll face for abandoning the The People.

Val Escobar
Via iPad

Val Goodness — Jun 18, 2026
Subject: S7-2026-15 From: Val Goodness Affiliation: Jun. 18, 2026 To Whom,
Instead of letting the most corrupt in history off the hook, how about redesigning quarterly reporting in such a way that CEOs know they will be held accountable for their misdeeds. Continue quarterly reporting with strict penalties that our government follows through with no chance of being pardoned.

Valeri DeCastris — Jun 18, 2026
Subject: S7-2026-15 Comment From: Valeri DeCastris Affiliation: Jun. 18, 2026 Do not change this!

Sent from my iPhone

Valerie Lind — Jun 18, 2026
Subject: S7-2026-15 Comment From: Valerie Lind Affiliation: Jun. 18, 2026 I'm a US citizen. That's my job title. Keep it Quarterly!

Sent from my iPhone

Valerie Moore — Jun 18, 2026
Subject: S7-2026-15 Comment From: Valerie Moore Affiliation: Jun. 18, 2026 I rely on transparent quarterly reporting to grow and protect my retirement savings. A longer time period between reports is more time for fraud to go unchecked. Please continue to require quarterly reporting.

Valerie Moore

Thanks,
Valerie Moore
812-272-3206

Valerie Soldatow — Jun 18, 2026
Subject: File No. S7-2026-15 From: Valerie Soldatow My name is Valerie Soldatow and I am a Research Scientist in North Carolina. I have worked so hard to advance my career and to save money for retirement. It has not been easy. Many times I had to make the decision to save rather than to go out to eat or go out on a weekend to have a nice time with friends. If you enact this new law, this put all of us who work so hard for our money and try to invest with already limited funds and limited knowledge (hoping for the best outcomes so that we can live modestly in our retirement) at a great disadvantage. Do not let big companies choose how they get to inform their investors and what the regulations will be! Do right by your constituents! Keep the reporting quarterly!! Sincerely, Valerie Soldatow

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VALERIE WILLIAMS — Jun 18, 2026
Subject: S7-2026-15 Comment From: VALERIE WILLIAMS Affiliation: Jun. 18, 2026 Valerie Williams - retired
Transparency is optimal to investors. My investments are my future if I am to remain independent. Don't hide for 6 months at a time. It's time we thought of the everyday people. The top guns are doing fine and it's time they lift up the rest of us.

Sent from my iPhone

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valery kircher — Jun 18, 2026
Subject: Comment on S7-2026-15 From: valery kircher Affiliation: Jun. 18, 2026 Dear SEC
History on repeat is almost never a good idea. The premise of reporting semi annually will cause many individuals with stock as part of their retirement to loose monies. With the all ready fragile ec9nomy and questionable future of social security many may be left in less than idea circumstances. I implore the SEC and our current government to keep to quatly reporting ensuring transparency for all who invest.
Thank you
Dr. Valery Kircher
Williamsburg. Va

Vee C — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vee C Affiliation: Jun. 18, 2026 We do not want this 6 months

blackout rule. There is enough fraud going on why make it easier to for them to hide it. And we the People will be bailing then out again. No more!!

Velma Elena Alderson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Velma Elena Alderson Affiliation: Jun. 18, 2026 I will vote against any politician that supports this and boycott any company that benefits from it. America has let the greed it was founded on resurface with a vengeance. 1% of this country controls the 99% that keeps them and their heirs in positions of power, with wealth to last centuries. We, the CITIZENS are paying trillions of dollars to have are rights stripped away and our voices silenced. They have convinced us that we need them. The truth is, they need US...our labor, our tax dollars, our skills. If one sector of this country shut down the economy would crumble. We run these United States and those that we have blindly allowed to make us believe otherwise are telling us to our faces WOKE is a bad thing. You are at your most vulnerable when you sleep. Well, people are not sleeping any longer. We are WOKE and we see this country and the faces of hate, sexism, racism, greed, inhumanity, and lack of dignity. I am tired and I will fight for my heirs as hard as they steal and lie for theirs.

Ms. Velma E. Alderson

Velvet Barentine — Jun 18, 2026
Subject: S7-2026-15 Comment From: Velvet Barentine Affiliation: Jun. 18, 2026 Quarterly reporting is one is the few ways for the public to know what is actually happening with publicly traded companies and should not change in favor of less frequent accountability. The risks are obvious, and the public has a right to know and maintain an established communication from industries.

I work in higher education, and we cannot expect students and families to see the benefit to investing in American companies when there are fewer guardrails and supports only for the wealthy and connected. That will not be sustainable long term.

Do not make a change to quarterly reporting.

Thank you,

Vera Bannerman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vera Bannerman Affiliation: Jun. 18, 2026 By passing this act/rule small investors are being put at grave risk. Retirement funds can be eliminated.

Imagine working diligently for 40 years only to have a nefarious corporation hide their losses for 6 months and you are none the wiser.

You've lost any chance of getting away from their stock and loose a significant portion or all of your

retirement. Please do not pass this!

Thank you,

Feed your dreams not your fears ✨ ✨

Vera Feldman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vera Feldman Affiliation: Jun. 18, 2026 Corporations are owned by shareholders. Those who run corporations don't own the companies. They are responsible for transparency and for managing the companies they "work for" responsibly.
The bankers who thought they "owned" the banks ran amuk ruined the banks, hurt shareholders, depositors and everyday taxpayers as well. Remember thst debacle?

Vern Caturia — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Vern Caturia Affiliation: Jun. 18, 2026 Keep it Quartly Please.

Sent from AT&T Yahoo Mail on Android

Vern Peterson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vern Peterson Affiliation: Jun. 18, 2026 No! No! No, hell NO! They have more than enough financial breaks and advantages as is. This would make the playing field even more difficult for everyone else! Vern Peterson, retired. I'm an advocate for all of us who are tired of all the advantages going to the rich and corporations.

Sent from my iPhone

Vernon Miller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Vernon Miller Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Cut the crap. There's no good reason to change the law except some businesses want to hide wrongdoing.

Verónica Villaseñor — Jun 18, 2026
Subject: S7-2026-15 From: Verónica Villaseñor Affiliation: Jun. 18, 2026 No body is above the law

Sent from my iPhone

Veronica Williams — Jun 18, 2026

Subject: S7-2026-15 Comment From: Veronica Williams Affiliation: Jun. 18, 2026 Why are you out to get the American dream the only ones who benefit are the wealthy please say mo

Veronica Williams

Vibeke Lee — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vibeke Lee Affiliation: Jun. 18, 2026 There is absolutely no valid reason to reduce reporting to semi annual. I demand quarterly reports which can hardly be considered a hardship for the highly computerized banking industry. My ability to manage my finances at 81 demands access to my financial data and I frankly have no patience to the idea that this would somehow be a hardship for for financial institution. It is obviously just yet another way to hide Wallstreet shenanigans and profiteering. It is My money after all. Vibeke Lee. Retired American stretching my retirement funds to last me . My money, that you have been sitting on for decades. Millions of seniors agree with this. We are not stupid, just tired of having to keep Wall Street honest.

Sent from my iPhone

Vic Phillips — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vic Phillips Affiliation: Jun. 18, 2026 Quarterly reporting serves a purpose. KEEP IT!

Vicki Browne — Jun 18, 2026
Subject: S7-2026-15 From: Vicki Browne Affiliation: Jun. 18, 2026 I need my investments protected. By keeping the reporting quarterly it will help safeguard it and I will have a better chance at having that money when I need it most as I am already in my senior years and Social Security doesn’t cover all living expenses please protect it. Vicki Browne Oceanside, Ca

Sent from my iPhone

Vicki Deem — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Vicki Deem Affiliation: Jun. 18, 2026 Less frequent reporting will lead to less transparency. Less transparency will lead to greater potential for shady shenanigans to get past watchdogs before anyone steps in to stop it. It will likely also lead to lower ROI, as it did during one of the otherwise most prosperous times in history between 1955-1970. I want the reports to continue quarterly. Monthly would be better still.

Vicki W. Deem

Wake Forest, NC

Vicki DeVries — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vicki DeVries Affiliation: Jun. 18, 2026 There is no acceptable excuse or justification for reducing the amount of transparency that companies must maintain regarding their performance. This is yet another example of this administration's corrupt dealings that protect the very things the public needs protection from.

Vicki Geehan — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Vicki Geehan Affiliation: Jun. 18, 2026 Are you crazy? Don't do this! It will create lower returns for us and we are retired living on our investments.

Have a great day!
760-889-5834 cell
Vicki.Geehan@roadrunner.com

Vicki Hubbard — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Vicki Hubbard Affiliation: Jun. 18, 2026 My name is Vicki Britt Hubbard. I am a retired public school special education teacher that lives and (still works) in Virginia.
I am appalled at the attack on American citizens by our government. There have been NO policies in this current administration that benefit the American people; all policies are designed to strip us of rights and cause us to lose money as well.
This current possibility of semi-annual reporting of earnings on investments is another vehicle for the current administration to enrich already wealthy investors (including the Trump family) and cause middle class families to lose their investment savings and threaten the futures of their children.
As a retiree and one with some investment savings - I say NO to changing reporting to only twice a year!! Quarterly reporting keeps companies honest and allows investors to make more informed decisions. It also allows those of us with more conservative investments to keep what we have earned - not from our parents' trust funds - but from our labor in jobs and careers where we worked every day for over 30 years. The retirement benefits/investments we have EARNED are precious to us and we don't want to see it squandered by an administration that wants to literally take it away from us!! ENOUGH!!

Vicki Britt Hubbard

Vickie Benefield — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Benefield Affiliation: Jun. 18, 2026 The SEC needs

rules and regulations too. Put Americans FIRST. KEEP A CLOSE WATCH ON THOSE THAT CONTROL INVESTMENTS, AND WOULD DIMINISH THE ACCOUNTING OF THOSE WHO ARE CHECKING ON FRAUD BEFORE IT GETS OUT OF HAND. KEEP IT QUARTERLY. ITS A NEEDFUL THING IN 2026 AND BEYOND.

Vickie Boyter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Boyter Affiliation: Jun. 18, 2026 Do not cut !! We need quarterly reporting to continue.

Sent from my iPhone

Vickie Loveless — Jun 18, 2026
Subject: S7-2026-15 From: Vickie Loveless Affiliation: Jun. 18, 2026 A quarterly report should be submitted. That has been proved before and in this day and under this administration it is more needed than ever. The American people are tired of kneeling to corporate greed.

Vickie Shepherd — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Shepherd Affiliation: Jun. 18, 2026 Hello, my name is Vickie Shepherd. As a retired public employee, my state pension fund relies on timely investment decisions; as do my individual retirement accounts. To reduce the required reporting to only every 6 months sacrifices individuals' abilities to make timely adjustments to corporations' convenience. There is no substantive savings to corporations to justify this obstruction of information.

Sent from my iPhone

Vickie Tarling — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Tarling Affiliation: Jun. 18, 2026 MAKE THE MADNESS STOP.

Vickie Turnage — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Turnage Affiliation: Jun. 18, 2026 Vickie Turnage, West Columbia, SC, retired. NO TO THIS INTERVAL OF REPORTING!!!

Vickie

Vickie Turnage — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Turnage Affiliation: Jun. 18, 2026 This is Vickie Turnage and I'm 68 years old. All my retirement money is tied up in stocks and gold. I DO NOT want or need any surprises by only seeing quarterly reports! It's my right to see what my invested funds are doing on a frequent basis! I'm saying NO to quarterly or less frequent SEC reporting!!!

Vickie Turnage
West Columbia, SC 29169

Vickie Watson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vickie Watson Affiliation: Jun. 18, 2026 Keep the report quartly. We are struggling now . Stop 🛑 leave it as it is!

Vickie Watson

Vicky Costanza Bergstrom — Jun 18, 2026
Subject: S7-2026-15 From: Vicky Costanza Bergstrom Affiliation: Jun. 18, 2026 Don’t cut it down!!!!!

Vicky Costanza Bergstrom — Jun 18, 2026
Subject: S7-2026-15 From: Vicky Costanza Bergstrom Affiliation: Jun. 18, 2026 I think it should stay quarterly. This is an America with massive fraud these days.

Vicky Yant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vicky Yant Affiliation: Jun. 18, 2026 we need quarterly reporting. do not allow change

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Victor Hagan — Jun 18, 2026
Subject: S7-2026-15 Comment From: Victor Hagan Affiliation: Jun. 18, 2026 Victor Hagan
Military Officer (Retired)
The end of quarterly reporting would reduce transparency and disadvantage retail investors. Thus making it harder to independently evaluate a company's condition.

Victoria — Jun 18, 2026
Subject: S7-2026-15 From: Victoria Affiliation: Jun. 18, 2026 I want CEOs to report four times a year, not two times a year.

Victoria Eddy-Helenek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Victoria Eddy-Helenek Affiliation: Jun. 18, 2026 In a world driven by access to timely and let us hope, accurate information, denial of this access is dangerous. It creates an unfair system where insiders know the facts but ordinary investors do not. Those who wish to benefit from investor money must be prepared to provide information regarding their finances. Anything less should be considered perpetuating a fraud.

Sincerely,

Victoria J Eddy-Helenek

NYS Master Teacher, Emeritus, Capital Region

Victoria Eddy-Helenek — Jun 18, 2026
Subject: S7-2026-15 Comment From: Victoria Eddy-Helenek Affiliation: Jun. 18, 2026 In a world driven by access to timely and let us hope, accurate information, denial of this access is dangerous. It creates an unfair system where insiders know the facts but ordinary investors do not. Those who wish to benefit from investor money must be prepared to provide information regarding their finances. Anything less should be considered perpetuating a fraud.

Best regards,
Vicky

Victoria J Eddy-Helenek

NYS Master Teacher, Emeritus, Capital Region

Victoria Motosaka — Jun 18, 2026
Subject: S7-2026-15 Comment From: Victoria Motosaka Affiliation: Jun. 18, 2026 NO!!!

Sent from my iPhone

Victoria Wakefield — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Victoria Wakefield Affiliation: Jun. 18, 2026 QUARTERLY reporting is a
must !!
DO NOT GO BACKWARDS !

Victoria Weller — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Weller Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Please keep corporations accountable with quarterly reporting. Retirees especially need more frequent reports to get transparent information otherwise not available to individuals. Managing funds in retirement such that they can last a lifetime is already challenging. There are no GOOD reasons to cut back on reporting frequency, and less frequency risks corporations hiding negative information for longer, which can affect the portfolios of real retirees who depend on the investments they have made over many years.

Vince Bonnici — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vince Bonnici Affiliation: Jun. 18, 2026 Quarterly reporting is critical to timely information regarding the financial results of public companies. If they do not want to report quarterly then go private.

Vince Bonnici

Bonniciv@gmail.com

cell: (941) 730-8521

Vince H. — Jun 18, 2026
Subject: S7-2026-15 From: Vince H. Affiliation: Jun. 18, 2026 The agenda is all too obvious. Stop it!

Sent from my iPad

Vince H. — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vince H. Affiliation: Jun. 18, 2026 Knowledge of just what condition my investments are in is essential.

Sent from my iPad

Vinnie Yakubanski — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vinnie Yakubanski Affiliation: Jun. 18, 2026 Keep Quarterly on a 3 month basis.
FRANCIS VINCENT YAKUBANSKI
RETIRED HEAVELY INVEST PORTFOLIO.
I PAY A BIG SUM OF INCOME TAX, TEXAS PROPERT TAX, INSURANCES, WITH INFLATION BEING HIGH. EVERY YEAR I HAVE LESS CASH FROM INVESTMENTS TO LIVE ON!

Viola Posthuma — Jun 18, 2026
Subject: S7-2026-15 Comment From: Viola Posthuma Affiliation: Jun. 18, 2026 Why do you want to reduce reporting of the truth? Keep the quarterly reporting, quarterly.

Viola Posthuma
417 10th Avenue Dr W
Bradenton FL 34205

cell: 240-432-2551

Viola Posthuma — Jun 18, 2026
Subject: S7-2026-15 Comment From: Viola Posthuma Affiliation: Jun. 18, 2026 Why do you want to reduce reporting of the truth? Keep the quarterly reporting, quarterly.

Viola Posthuma
809 40th Street
Sarasota, FL 34234

cell: 240-432-2551

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virginia eagleston the motley fool community — Jun 18, 2026
Subject: File No. S7-2026-15 From: virginia eagleston Things change faster than ever now. We certainly do not want to know later, rather than sooner. If it ain't broke, don't fix it. Leave well enough alone!

Virginia Fowler — Jun 18, 2026
Subject: S7-2026-15 Comment From: Virginia Fowler Affiliation: Jun. 18, 2026 Keep sending quarterly reports!

Sent from my iPhone

VIRGINIA MOWERY — Jun 18, 2026
Subject: S7-2026-15 Comment From: VIRGINIA MOWERY Affiliation: Jun. 18, 2026 Virginia Mowery, Retired.
It needs to be kept reported quarterly so we can see what is happening. To change to just twice a

year will basically blind us.
Christmas reported in August?? What the heck?

Sent from my iPhone

Virginia Pachay — Jun 18, 2026
Subject: S7-2026-15 Comment From: Virginia Pachay Affiliation: Jun. 18, 2026 Don't change the reporting requirements in place today.
Remember Enron, Arthur Andersen co., sarbanes/ oxley. Don't sell Americans down the river again for political or monetary gain

Sent from my iPhone

Virginia Shaw — Jun 18, 2026
Subject: S7-2026-15 From: Virginia Shaw Affiliation: Jun. 18, 2026 The financial reports need to continue being signed off on quarterly by the CEO.

Sent from my iPhone

Vishruth Gaur — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Vishruth Gaur Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
The removal of these rules will increase public distrust of our institutions and private enterprise

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Vivian Hyslop — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vivian Hyslop Affiliation: Jun. 18, 2026 Vivian Humphries-Hyslop. One for all & all for one. Stop trying to cheat we the people.

Vivien Moses — Jun 18, 2026
Subject: S7-2026-15 Comment From: Vivien Moses Affiliation: Jun. 18, 2026 When is enough, enough?When does the greed end?

Vladislav Entin Sales — Jun 18, 2026
Subject: File No. S7-2026-15 From: Vladislav Entin I believe that the markets should be more transparent and not less transparent! This would be a major mistake.

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vru84 yahoo — Jun 18, 2026
Subject: S7-2026-15 Comment From: vru84 yahoo Affiliation: Jun. 18, 2026 These changes will

allow for way too much fraud. These companies are already abusing the system. We don't need to change things to be even more on their favor. Varuni Edussuriya

Yahoo Mail: Search, Organize, Conquer

Vyn M Skinner — Jun 18, 2026
Subject: File No. S7-2026-15 From: Vyn M Skinner Quarterly reporting keeps things in the public eye and open to scrutiny, not hidden away in a dark corner. A corner where corruption can foster and fester, much like secret, closed door meetings. Isn't their enough corruption, deceit, and fleecing of America now? Keep things more open, honest, and in the light of day by maintaining quarterly reporting. Respectfully, Vyn M . Skinner Special Education Paraprofessional. American Citizen who is tired of government and agencies using their position of power for personal profit rather than actually governing for the people of these United States

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Walli Haley — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Walli Haley Affiliation: Jun. 18, 2026 There’s no acceptable reason to lessen the reporting frequency for the SEC: especially given that more Americans are investing than ever before, and that includes institutional investors, who are responsible for managing the investments for their clients. Given the volatility of the Market, it’s more important than ever that people have Accurate information given to them on a frequent and timely manner Going back to having fewer reporting periods could cause investors to lose money due to not having enough information.

Walli Haley
Attorney at Law TX bar #24091206

Wallis Parnelle — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wallis Parnelle Affiliation: Jun. 18, 2026 With the massive frauds now occurring in our Government, the public should not be swept up in the crimes. Quarterly is smart, good business, and honest. Keep the Quarter !

Walter Griffin — Jun 18, 2026
Subject: S7-2026-15 Comment From: Walter Griffin Affiliation: Jun. 18, 2026 3 months works, quit trying to scam investors, we have a right to this infirmation!!!!

Wanda Glitz — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wanda Glitz Affiliation: Jun. 18, 2026 Keep the quarterly reporting!!!

W E Glitz
Whispering Pines, NC

Wanda Graycar — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wanda Graycar Affiliation: Jun. 18, 2026 Keep the ruling of quarterly reporting.

Sent from my iPhone

Wanda Isaacs — Jun 18, 2026
Subject: S7-2026-15 From: Wanda Isaacs Affiliation: Jun. 18, 2026 Do not roll back quarterly reporting. Wanda Isaacs
Retired CT Tech
SW Virginia

Wanda Nelson — Jun 18, 2026
Subject: S7-2026-15 From: Wanda Nelson Affiliation: Jun. 18, 2026 Have we not learned anything? Stop trying to do something the same old stuff. Rules were put into place for a reason.

Wayne Cartwright — Jun 18, 2026
Subject: S7-2026-15 From: Wayne Cartwright Affiliation: Jun. 18, 2026 It Is very important that corporate reporting stay on a quarterly basis. First, they all do it currently, so why change it? Because it is inconvenient? Sorry, but many good things are inconvenient. Second, the business world changes quickly, and so demands frequent reporting to stockholders and investors.

Wayne Cartwright
Software Engineer
Etters PA

Wayne Gossett — Jun 18, 2026
Subject: File No. S7-2026-15 From: Wayne Gossett Quarterly reporting should be a MINIMUM. Semi-annual reporting is a recipe for fraud.

Wayne Malaney — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Wayne Malaney Affiliation: Jun. 18, 2026 Based on this information, reducing reporting will have a negative impact on growth. Do not reduce reporting!!

Sent from my iPhone

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wayne umbertis — Jun 18, 2026
Subject: S7-2026-15 From: wayne umbertis Affiliation: Jun. 18, 2026 Of all times in history, with the advent of AI and cryptocurrency, quarterly reporting is vital. For the health of American business, please do NOT discontinue. Only takes a minute to sign the truth and they're aware of what that is.

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wayne umbertis — Jun 18, 2026
Subject: S7-2026-15 From: wayne umbertis Affiliation: Jun. 18, 2026 Of all times in history, with the advent of AI and cryptocurrency, quarterly reporting is vital. For the health of American business and consumeres please do NOT discontinue. Only takes a minute to sign the truth and they're aware of what that is.

Wenda Workman — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wenda Workman Affiliation: Jun. 18, 2026 My name is Wenda Workman. During the crash of 29 a number of my father's family a d friends were so severely impacted. Ive heard what that did to families. Cutting transparency, a d setting conditions up for this to happen again, is absolutely unacceptable. My family will dump stocks ASAP if you do.

Wendell Rafford — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendell Rafford Affiliation: Jun. 18, 2026 What kind of transparency would there be by reporting every 6 months. My name is Wendell Rafford and I am 72 years old and retired. I need to know because we have the right to know

Sent from my iPhone

Wendi Lefebre — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendi Lefebre Affiliation: Jun. 18, 2026 Wendi Lefebre, retired, my income is tied up in investments and I prefer to be informed more often.

Wendy Bailey — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Bailey Affiliation: Jun. 18, 2026 I worked for Fortune 25 companies for over 20 years, and I understand the need for public disclosure on a quarterly basis. Companies already try to time initiatives in order to maximize the appearance of shareholder value. Quarterly reporting gives them less flexibility to fake numbers to control stock prices.

I am currently working as COO of a privately held company, but have a vested interest in the stock

market for my personal investments.

Thank you,
Wendy Bailey

WENDY BROCCONE — Jun 18, 2026
Subject: S7-2026-15 Comment From: WENDY BROCCONE Affiliation: Jun. 18, 2026 This is not a sensible move. Corporations, businesses need to provide timely information. Six month lags are dsngerous for investors. Quit giving corporations breaks. This has not played out well for investors such as myself. It’s not good for our financial advisors either.

Sent from my iPhone

Wendy Brzezinski — Jun 18, 2026
Subject: S7-2026-15 From: Wendy Brzezinski Affiliation: Jun. 18, 2026 Keep them certifying every QUARTER!

Wendy Brzezinski

Wendy Campbell — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Campbell Affiliation: Jun. 18, 2026 We need to maintain the quarterly reporting for greater transparency.

Wendy Carlson — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Carlson Affiliation: Jun. 18, 2026 KEEP THE QUARTERLY REPORTING. The playing field is ALREADY not level for people like me (not wealthy). The already wealthy (corporations and people, because corporations ARE NOT people) do not need to gain more wealth at the expense of the rest of us. So do the righting. Have some ethics.

Yahoo Mail: Search, Organize, Conquer

Wendy Carter — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Carter Affiliation: Jun. 18, 2026 Wendy Carter, retired. Changing this policy should alarm every American. There are enough problems with big businesses hiding important details from the people. This would allow more deceit, more lies.
People save all their lives to have enough to retire. How does this help Americans protect themselves from increasing prices. Or, inflation that has been created by these businesses. Yes, these businesses are involved in manipulating the financial markets. It is difficult enough for the average person to deal with these complicated financial markets. American people can't afford to pay their bills now. We don't need to keep giving businesses more power.
Why do you need to make it easier for businesses to lie, cheat, deceive, and even destroy any trust that the American people have left. This will decimate savings and financial accounts. It will end up

allowing big business to destroy our country and the people who live here. These businesses don't care, they only want more. This is unnecessary policy. Businesses already have to file these reports, why is the change needed. What are the advantages to the average American? Why do to these businesses need this gift? That's exactly what this change is, a gift. Will financial accounts be safer, will this help the average American? Big business already has too much power. Don't let them take anymore away from the American people.

Wendy Curtiss — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Curtiss Affiliation: Jun. 18, 2026 Why would less reporting be better? Who would it be better for? Looks like it would not be better for regular Americans.

Wendy Curtiss

Wendy Dembo — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Dembo Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:

the common people will be screwed by this large scale investors will get the information in a much more timely fashion they will be able to sell or buy stocks with knowledge that the ordinary investors won't have

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Wendy Hedges — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Wendy Hedges Affiliation: Jun. 18, 2026 Keep the transparency!

Sent from my iPhone

Wendy Rector — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Rector Affiliation: Jun. 18, 2026 Why change, unless you want to hide something.

Wendy Rector — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wendy Rector Affiliation: Jun. 18, 2026 Leave my stocks alone.

Wendy White — Jun 18, 2026

Subject: My view on Rule S7-2026-15 From: Wendy White Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency and quarterly information is key. Please maintain quarterly disclosures. It's vital to "regular" people's investing.

Wendy.farr — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Wendy.farr Affiliation: Jun. 18, 2026 It doesn't make sense to change financial reporting from quarterly to semiannually. Given the financial situation in our country people cannot afford to lose money in any aspect of their lives! Please keep the reporting quarterly.
Wendy Farr- Teacher
Former Sales Assistant- Series 7 licensed
Orlando, Fl

Sent from my iPhone

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wesley westhoff — Jun 18, 2026
Subject: S7-2026-15 From: wesley westhoff Affiliation: Jun. 18, 2026 Rules are there for a reason the company's get over on the consumer bad enough as it is they dont need any more chances to screw the public.

Weston Lant — Jun 18, 2026
Subject: S7-2026-15 Comment From: Weston Lant Affiliation: Jun. 18, 2026 NO. Simply NO.
There is no need to explain to you why this is a dangerous idea. Transparency is everything good. Camouflage is every failing corporations saviour.
The financial world is moving exponentially faster than ever before. There is no upside for investors to limit their access to critical operational information twice as long as it is now.

Weston Lant
CFO Two Tree Field LLC

Whitney Chapman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Whitney Chapman Affiliation: Jun. 18, 2026 Whitney Chapman
Service Professional
Cookeville, TN
This not only matters to me, but to every single hard working citizen. We cannot erase the middle class. We do not need to go back to the way we did things over 50 years ago. If anything needs to change with the SEC, we need to start taxing millionaires and billionaires more appropriately.

Sent from my iPhone

Whitney Seacrist — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Whitney Seacrist Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I strongly oppose the proposal to reduce public-company reporting from quarterly filings to a six-month schedule. This change would materially weaken market transparency, undermine investor protection, and contradict the SEC's core mission. Semiannual reporting would create longer periods of opacity in which risks can accumulate unchecked, corporate misconduct can go undetected, and investors are left making decisions based on stale information.
Quarterly reporting is not a burden — it is a safeguard. It is one of the few mechanisms that ensures timely disclosure, deters manipulation, and maintains confidence in the integrity of U.S. markets. Diluting this standard would benefit only those seeking less scrutiny, not the investing public.
I urge the Commission to reject this proposal and reaffirm its commitment to robust, frequent, and reliable financial reporting.

Wilda Walker — Jun 18, 2026
Subject: S7-2026-15 Comment From: Wilda Walker Affiliation: Jun. 18, 2026 Just more government corruption! You do not care about the American public you work for. All you care about is helping yourself! I am retired and all you do is rob from us, any way you can! No!

Sent from my iPhone

William Carter — Jun 18, 2026
Subject: S7-2026-15 Comment From: William Carter Affiliation: Jun. 18, 2026 In a time when data compilation is faster and easier than ever, companies should have no problem maintaining the level of reporting that we have always adhered to. Do not reduce reporting obligations!

Will Carter

William Duane Cox — Jun 18, 2026
Subject: S7-2026-15 Comment From: William Duane Cox Affiliation: Jun. 18, 2026 Quarterly reports are essential to understanding how to manage your finances and investments. Reducing the reporting to semi-annually is a disservice to the investment community, especially small investors. Please keep quarterly reports the standard practice. Thank You!

William Duane cox
Sent from my iPad

William Hogrebe — Jun 18, 2026
Subject: S7-2026-15 Comment From: William Hogrebe Affiliation: Jun. 18, 2026 If it happens I will vote against every incumbent current depending on my vote.

Sent from my iPad

WILLIAM LLOYD — Jun 18, 2026
Subject: S7-2026-15 Comment From: WILLIAM LLOYD Affiliation: Jun. 18, 2026 Relaxed reporting period leaves openings for fraud and limits timely information for investors to decide whether to stay invested or not.

Sent from my iPhone

William Mann — Jun 18, 2026
Subject: S7-2026-15 Comment From: William Mann Affiliation: Jun. 18, 2026 More information is better. Why wouldn't you do it?

Bill Mann
matwjm@gmail.com

Don't Sit Out Step Up for Democracy

William Martin — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: William Martin Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Removing vital insight and oversight by limiting shareholders and retail traders information on companies prevents and efficient market and creates scenarios where stocks are not valued fairly or accurately. It erodes trust in the market and in government oversight. Do not remove the requirement of quarterly reporting.

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william mckissack — Jun 18, 2026
Subject: S7-2026-15 Comment From: william mckissack Affiliation: Jun. 18, 2026 Typical of a fraudulent President and party. They support frauds and defrauding the American people Stop this.

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william olson — Jun 18, 2026
Subject: S7-2026-15 Comment From: william olson Affiliation: Jun. 18, 2026 I want to know what companies I'm investing in is doing financially. It's my money that drives the company!

William Osborne — Jun 18, 2026
Subject: Comment on S7-2026-15 From: William Osborne Affiliation: Jun. 18, 2026 It's an unwise proposal. We need more, not less, transparency.

Bill
William G. Osborne
1602 Linden Place,
Jackson, MS 39202
Tel/Fax (601) 969-7946
Mob. (601) 594-5698

Sent from my iPhone

William P. Lashley — Jun 18, 2026
Subject: S7-2026-15 Comment From: William P. Lashley Affiliation: Jun. 18, 2026 Keep it Quarterly!!😡🇺🇸

Sent from my iPhone

William Proctor — Jun 18, 2026
Subject: S7-2026-15 Comment From: William Proctor Affiliation: Jun. 18, 2026 Quarterly reporting needs to continue. There is already too much behind the scenes activity and insider trading. Reducing the frequency of reporting will make this worse and harm ordinary investors. Bill Proctor, Civil Engineer, P. E.

William Seltzer — Jun 18, 2026
Subject: File No. S7-2026-15 From: William Seltzer I strongly oppose the change in reporting by corporations. As an individual investor, I need as much information as possible. Four times a year is perfect. Corporate reporting 2 times instead of 4 reflects a gift to corporate America at the expense of individuals. I see this as a major campaign issue in the coming months. It will certainly be a bullet point in the campaign.

William Sray — Jun 18, 2026
Subject: File No. S7-2026-15 From: William Sray As an individual investor, transparency in financial reporting is a very important part of leveling the playing field when investing. Quarterly reporting helps diminish any gaps in information between insiders and ordinary shareholders. We need more communication, not less. This is especially important for companies that have bad news to report! Please maintain the standard quarterly reporting regime.

William Stephenson — Jun 18, 2026
Subject: Comment on S7-2026-15 From: William Stephenson Affiliation: Jun. 18, 2026 Fool around and find out. This is the stuff of revolutions. Keep the reporting quarterly!

Sent from my iPhone

William TANNER — Jun 18, 2026
Subject: S7-2026-15 Comment From: William TANNER Affiliation: Jun. 18, 2026 Particularly in the case where companies are engaged in fraud, accounting irregularities/ unusual practices, experiencing rapid change, or trading at high multiples, quarterly reports help investors spot issues and ensure management makes prompt changes as needed.

Bill Tanner

William Velasquez — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: William Velasquez Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Transparency is a cornerstone of fair markets. I believe that maintaining robust public disclosures, especially quarterly reports, is essential for holding companies accountable and minimizing the potential for corruption over the long term

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Willie ASHBY — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Willie ASHBY Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Isn't trading in the markets already stacked against the average person enough ? Why would you take more information from use? Are you purposely trying to stop ppl from bu l lying any kind of welth? The rich already have all the advantages in most every way by the rules you have made. Instead of making new rules that are unfair why dont you start fixing the ones that are already there to be fair or is that not conceivable fir you ??

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wise9guy — Jun 18, 2026
Subject: Comment on S7-2026-15 From: wise9guy Affiliation: Jun. 18, 2026 The only thing I like about 1955 is being born. My financial future doesn't belong there. I'm retired and don't need to lose my money to an outdated system, quarterly is slow enough! Steven Rieger NJ.

Wrangler10SportFitz — Jun 18, 2026
Subject: S7-2026-15 From: Wrangler10SportFitz Affiliation: Jun. 18, 2026 Doug Fitzpatrick, Sales Manager, Livonia Michigan.
It's hard enough earning the money to invest. I need assurances the leader of the company puts their name on the line at least quarterly. Should be monthly. KEEP IT QUARTERLYA

Sent from Proton Mail for Android.

Xian Chua — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Xian Chua Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Quarterly reporting is very important for small time investors such as myself to make informed and safe judgements for money that I will rely on later in life. Please ensure continued transparency and reporting for these companies. Thank you.

Yahoo — Jun 18, 2026
Subject: S7-2026-15 Comment From: Yahoo Affiliation: Jun. 18, 2026 I'm retired - my pension is invested in the market, I want it kept quarterly. I need to know how it performs on a regular, quarterly basis. S Greco

Sent from my iPhone

Yahoo — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Yahoo Affiliation: Jun. 18, 2026 Hell no government over reach that wants to set every one back democrats controlled hell no do not do this

Sent from my iPhone

Yakira Heyman — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Yakira Heyman Affiliation: Jun. 18, 2026 We must continue to have quarterly reporting!!

Yakira Heyman

Yasuko Mcnaughton — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Yasuko Mcnaughton Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
I think that the company should be required to provide quarterly reporting so that the shareholders can make informed decisions about their investments
I do not understand why the mandate is being removed. Please reconsider this decision to protect integrity of our nation's financial system.

Yuma Arriaga — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Yuma Arriaga Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
This would prevent me from making investments with a sound mind.

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yvette duran — Jun 18, 2026
Subject: S7-2026-15 Comment From: yvette duran Affiliation: Jun. 18, 2026 Yvette Duran
Office Clerk
This is important to keep everyone accountable. We as investors have a right to know how our investments are doing, working for us. It allows us to make inquiries sooner rather than later. KEEP IT QUARTERLY.

Thank you

Yvette Morelli Giesemann — Jun 18, 2026
Subject: S7-2026-15 Comment From: Yvette Morelli Giesemann Affiliation: Jun. 18, 2026 This is wrong and a way to hide corruption. Keep every 3 months reporting!

Sent from my iPhone

Yvonne Gooldy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Yvonne Gooldy Affiliation: Jun. 18, 2026 No on quarterly reporting, absolutely not. Time to be kept accountable, crooks dont like the light of clear accountability. Ask yourselves “who and why is asking for this”. If you have to ask us if this is a good idea, i question your motive!

Yvonne Gooldy
941.961.5352

Yvonne Gooldy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Yvonne Gooldy Affiliation: Jun. 18, 2026 No on quarterly reporting, absolutely not. Time to be kept accountable, crooks don't like the light of clear accountability. Ask yourselves “who and why is asking for this”. If you have to ask us if this is a good idea, i question your motive!

Yvonne Gooldy
941.961.5352

Yvonne Huneycutt — Jun 18, 2026
Subject: File No. S7-2026-15 From: Yvonne Huneycutt Please do not reduce the annual reporting requirements of public companies. I am a retiree living on my investments and tracking the companies I know is very important to safeguard my retirement. This has been tried before in the UK and did not achieve the desired result. It also allows bad players more runway to get away with it. More transparency is crucial, not less!

Yvonne Lapworth — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Yvonne Lapworth Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
We rely on the quarterly reports from corporations we own stock in. I consider this information extremely important. I do not want to go to yearly reports.

Yvonne Townsley — Jun 18, 2026
Subject: S7-2026-15 Comment From: Yvonne Townsley Affiliation: Jun. 18, 2026 Keep retail reporting QUARTERLY!!
Don’t keep customers in the dark 🤫

Sent from my iPhone

Zac Blankenship — Jun 18, 2026
Subject: S7-2026-15 From: Zac Blankenship Affiliation: Jun. 18, 2026 Its VITAL that we keep them accountable for their actions and inactions... Zac Blankenship

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Zachary Brimigion — Jun 18, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Brimigion Affiliation: Jun. 18, 2026 To the Securities and Exchange Commission:
Stephanie Brimigion has been illegally using people's identities from job placement to commit fraud. She worked at QWorks Group in SC and QLM quality labor management placing construction worked. She has stolen my identy committed fraud against me tried to make me sick stole money. Have multiple alias and numbers a group that works with her.

---

zee — Jun 18, 2026
Subject: S7-2026-15 Comment From: zee Affiliation: Jun. 18, 2026 Zelma Murray, retired. And highly invested in the market. Which means I want transparency, not hiding books for 6 months. If it isn't broke, don't fix it.

The fact that there's a Highway to Hell and only a Stairway to Heaven says a lot about anticipated traffic numbers

Quote of the Day
“When a Christian shuns fellowship with other Christians, the devil smiles, When he stops studying the Bible, the devil laughs. When he stops praying, the devils shouts for joy.”

— Corrie Ten Boom

Zoe Jacobs — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Zoe Jacobs Affiliation: Jun. 18, 2026 Please keep our quarterly reporting the same as it is now! As the population ages and the current administration is constantly dismantling years of proven laws in place, let's not let them
strip American citizens of their hard earned savings and fall into the hands of greedy billionaires!

Sent from AT&T Yahoo Mail on Android

Zola Gordy — Jun 18, 2026
Subject: S7-2026-15 Comment From: Zola Gordy Affiliation: Jun. 18, 2026 No, keep quarterly reports!

Sent from my iPhone

Екатерина Пахомова — Jun 18, 2026
Subject: Comment on S7-2026-15 From: Екатерина Пахомова Affiliation: Jun. 18, 2026 Ekaterina Esposito, marketing director, NJ. As a beginner investor I appreciate level of transparency and ability to keep track of performance on a quarterly basis. There was a reason this was changed in the 50s which did not go anywhere. This should remain as is

Sent from my iPhone

Chuck J Butkiewicz — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Chuck J Butkiewicz Affiliation: Jun. 17, 2026 Chuck Butkiewicz, Sales Representative, Michigan- Less frequent reporting will result in more market volatility, lower confidence, knee jerk responses, and lowered earnings.

Chuck Butkiewicz
Factory Sales Rep/Detroit Metro Region
Acuity Brands
Holophane I AEL I Cyclone I Verjure
—
m 248-390-4003
cbutkiewicz@holophane.com
www.acuitybrands.com
Sales Support 855-894-5654
centralsalessupport@holophane.com

Deborah Green — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah Green Affiliation: Jun. 17, 2026 As a retired college professor, I rely on my investments to help me have a more comfortable old age. Preventing those who are on the outside of companies from seeing how business is going at least quarterly is only going to make it more difficult for us “little guys” to keep up!
Deborah Green

Ed.D. Linda Eller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ed.D. Linda Eller Affiliation: Jun. 17, 2026 Dr. Linda Eller Academic Coach
Keeping the rules as they are shows integrity and concern for all people. Changing the quarterly rule would be detrimental to the people.

Sent from Gmail Mobile

III Martin A. Marsteller Erickson — Jun 17, 2026
Subject: S7-2026-15 Comment From: III Martin A. Marsteller Erickson Affiliation: Jun. 17, 2026 Martin Erickson, retired Pharmacist, microbiologist, spiritual leader.
This sort of thing leads to ridiculous game playing in Europe, experienced first hand when a European firm bought the US private company for whom I worked.... e. g. ".. reporting months in June and December.... no bills will be paid in May-June and November-December , which will make 'us' appear to be cash-fat..." The first time I heard it spoken aloud, I nearly walked out, permanently, besides condemning it (I'm convinced I was "marked" after that; fortunately, I was already officially retired.)

Martin A. M. Erickson, III

Lonna Weems — Jun 17, 2026
Subject: SEC RULING S7-2026-15 Comment From: Lonna Weems Affiliation: Jun. 17, 2026 What the actual ****. We have spent our careers abiding by governance, don't let the oligarchs make grift legal.
America's integrity is of utmost importance, not further lining of insider pockets.
KEEP QUARTERLY REPORTING A MANDATE!

Lonna Rachael Weems
Registered Principal ~ OSJ Manager
Investments - Insurance – Rollover IRA's

Cell: 818-430-5067
Email: lweems@cfiemail.com
9242 Aqueduct Avenue ~ North Hills, CA 91343

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Manager Melissa Gedeon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Manager Melissa Gedeon Affiliation: Jun. 17, 2026 Keep reporting full disclosure information, cannot endorse less information to be provided to investors. Abuse of private investing is a crime. Do not change reporting.Melissa Gedeon, small business owner, Hudson Ohio investor, would love to retire someday.
Melissa Gedeon
7406 Andover Way Hudson Ohio

Matthew P. Benjamin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Matthew P. Benjamin Affiliation: Jun. 17, 2026 To take this important opportunity for the people of this country away would prove, once again, that the current administration and anyone who supports it are truly embracing Fascism.

Matthew P. Benjamin
Professor of Lighting Design
USA #829

Micheline Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Micheline Johnson Affiliation: Jun. 17, 2026 Keep the 10-Q so that investors can be timely advised of insider trades. This filing is important because it is the only available information that provides such important data. Sales by insiders could imply issues otherwise hidden from investors.
Micheline Johnson
Lawyer

Micheline K. Johnson
Counsel p | 404-815-3943 m | 423-991-1073 f | 404-815-3509 1105 W. Peachtree St. NE | Suite 1000 | Atlanta, GA 30309

www.sgrlaw.com | vCard

Shelia Hill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shelia Hill Affiliation: Jun. 17, 2026 The quarterly reports are a valuable asset to the general public on how different sectors of the economy are performing. Limiting access to this data will create a problem for consumers and small businesses in plotting there own economic strategies.

Shelia
Sent from my iPhone

Smash News Network Dan Nigro — Jun 17, 2026
Subject: S7-2026-15 Comment From: Smash News Network Dan Nigro Affiliation: Jun. 17, 2026
Enforce laws preventing the outbreak of corporate fraud misleading investors.

Enforce existing laws. Investigate Alphabet, Meta, SpaceX, Tesla, OpenAI, since they all clearly mislead investors.

The GDP growth is entirely based on ai capex lies.

You're allowing monopolies to get bigger and the economy to get worse. It's probably already too late. This 'market' is essentially anarchy.

Where's the accountability?

Do your job, SEC. The idea that we need less regulation of this dystopian Corporatocracy is evil.

The economy is shattered meanwhile clueless people point at the stock market and honestly think the economy doing great. This is insanity and the fraud has to stop. Accountability always comes.

Ai bubble, everything bubble, nothing's affordable and you're considering making fraud easier? Truly sick.

Do your job.

Best regards,

Dan Nigro, smashomash.com

Stephen @ Tampa Keresztes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephen @ Tampa Keresztes Affiliation: Jun. 17, 2026 Please, we want quarterly reporting if not monthly

Stephen Keresztes
Lead Building Engineer
CBRE | Property Management
8745 Henderson Rd. Tampa, FL 33634
C + 1 813 455 8508
stephen.keresztes@cbre.com
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Steven Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Smith Affiliation: Jun. 17, 2026 Maintain quarterly reports, to minimize insider chicanery. Greed has already become too easy to execute.
StevenH Smith
Professor emeritus, Penn State.

A C — Jun 17, 2026
Subject: S7-2026-15 Comment From: A C Affiliation: Jun. 17, 2026 Stop changing rules

Sent via the Samsung Galaxy A54 5G, an AT&T 5G smartphone
Get Outlook for Android

A H — Jun 17, 2026
Subject: Reporting Period Changes From: A H Affiliation: Jun. 17, 2026 Dear Secretary,
I am recently retired but I spent my career generating financial and other reports. Timeliness was always crucial to effective decision making. I believe the current quarterly reporting is essential. In fact, with today's reporting tools and the advent of AI, even more frequent reporting should be considered. Even if the more these reports are interim, they could help paint a picture to guide investors, regulators and policy makers.
Sincerely,
Anthony Hron

A Jenkins — Jun 17, 2026

Subject: S7-2026-15 From: A Jenkins Affiliation: Jun. 17, 2026 I worked at a company where the officers complied with the signature expectations. Whistleblowers found irregularities that ballooned. Officers decision? Lay off 700 employees. Caught up with them within 6 months. Company was liquidated. All remaining employees were let go from admin and 4 plants/delivery logistics.

Greed may be attractive to shareholders. In my own experience, both my husband and myself have each experienced job loss with 2 separate companies each, publically traded, stock option bonuses, salaries that evaporated because officers pretended to comply. Keep on them. And pay attention to the companies who layoff just before quarterly reports....

A Jenkins — Jun 17, 2026
Subject: S7-2026-15 From: A Jenkins Affiliation: Jun. 17, 2026 I worked at a company where the officers complied with the signatures. Whistleblowers found irregularities that ballooned. Officers decision? Lay off 700 employees. Caught up with them within6 months. Company was liquidated. All remaining employees were let go from admin and 4 plants/delivery logistics.

Greed may be attractive to shareholders. That's 2 separate companies, publically traded, stock option bonuses, salaries that evaporated because officers pretended to comply.

Keep on them. And pay attention to the companies who layoff just before quarterly reports....

Amy Jenkins
Former trainer and curriculum writer

A Mongelluzzo — Jun 17, 2026
Subject: S7-2026-15 Comment From: A Mongelluzzo Affiliation: Jun. 17, 2026 Keep Quarterly reporting.
Amato Mongelluzzo

A R Corkern — Jun 17, 2026
Subject: S7-2026-15 Comment From: A R Corkern Affiliation: Jun. 17, 2026 We need quarterly reports to help keep the system as honest as is possible. Cutting reporting will cost investors much more in losses/thefts!!!!!!!!!!

A R Corkern

A. Singleton — Jun 17, 2026
Subject: S7-2026-15 Comment From: A. Singleton Affiliation: Jun. 17, 2026 Do not encourage less frequent financial reporting. There is no excuse for this.

Regards
ADS

Aaron J. Clegg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Aaron J. Clegg Affiliation: Jun. 17, 2026 Aaron Clegg, high school physics teacher. This seems like a step in the wrong direction and difficult to undo a change like this. Let's keep better tabs on big business, not reduce the oversight.

Aaron J. Clegg
espanonos.com
www.linkedin.com/in/aaronclegg

Aaron Norman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Aaron Norman Affiliation: Jun. 17, 2026 Keep it the way it is: I can’t afford to take a chance of losing what’s supposed to be my retirement

Aaron Norman
Water Treatment Consultant
Chardon Laboratories
937-238-3826

Aaron Scheile Retail Investor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Aaron Scheile I believe in this age of information, more is more. Data is the new gold. By limiting reports to semi annually instead of quarterly, you do a disservice to all investors.

Abbigail Schermesser — Jun 17, 2026
Subject: S7-2026-15 Comment From: Abbigail Schermesser Affiliation: Jun. 17, 2026 Show us the money!

Sent from my iPad

Adam Brazy — Jun 17, 2026

Subject: S7-2026-15 Comment From: Adam Brazy Affiliation: Jun. 17, 2026 PLEASE KEEP REPORTING QUARTERLY.
MORE TRANSPARENCY PLEASE!
STOP THE STEALING

Adrienne Craig — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Adrienne Craig Affiliation: Jun. 17, 2026 Honesty, accountability accounting practices required to protect Anericans who have worked to prepare and protect their investments for their future. STAY QUARTERLY REPORTS. NO DICTATIRSHIP FOR MONEY GRUBBING RED PARTY POLITICIANS.

Adrienne Rubinkowski — Jun 17, 2026
Subject: S7-2026-15 From: Adrienne Rubinkowski Affiliation: Jun. 17, 2026 What, SEC? Is your job TOO HARD?
Then maybe you need a completely different job, like being the greeter at Walmart, maybe.
There are many things that are unconscionable, and cutting reporting requirements in half will fall right in with them.
Or is it a case of short attention spans, short memories?
These rules are in place for good reason, and nothing in the actions of CEOs over the past decades indicates that honesty is reigning any more supreme than it did prior to the scandals.
Adrienne Rubinkowski
LCDR, USN (Ret'd)
Chicagoland

Adrienne

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aferretmom Lytle — Jun 17, 2026
Subject: S7-2026-15 Comment From: aferretmom Lytle Affiliation: Jun. 17, 2026 Let it be. SEC bought by Trump. Supposed to protect investors not just Trump and his rich pals.

Aimee Gerold — Jun 17, 2026
Subject: S7-2026-15 From: Aimee Gerold Affiliation: Jun. 17, 2026 My name is Aimee, and I live in Utah. Companies report to shareholders quarterly, the CEO should too.

Thanks, Aimee

AJ Kandy — Jun 17, 2026
Subject: S7-2026-15 Comment From: AJ Kandy Affiliation: Jun. 17, 2026 Business needs *more* oversight, not less. Without the requirement to publicly report every quarter, insiders will profit at the

expense of employees and ordinary investors, causing further distrust and disengagement in our financial system. What makes American business great is the system of laws that make it fair and level for everyone - please don't weaken that.

I work in financial technology in Chicago.

A.J. Kandalgaonkar
1316 W. Carmen Ave, Apt 1
Chicago, Illinois
60640

Ajay Gupta — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ajay Gupta Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

we need to make the public businesses and condones more transparent to the shareholders, the public.

The current proposal woo result in locking down any information for longer periods of time. As an owner of the company (albeit a small share) I have the right to know, on a daily basis
, how the company is managing its finances. Instead of going for a. Quarter to a weekly or daily cadence, the current proposal aims to elongate the period where the common man shareholder will not have any visibility.

hence, I oppose the current proposal and request a look into mechanisms for even more transparency.

AKDon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: AKDon Affiliation: Jun. 17, 2026 Keep it Quarterly!

AL Hoffman — Jun 17, 2026
Subject: S7-2026-15 Comment From: AL Hoffman Affiliation: Jun. 17, 2026 I'm Alyson and I'm a custodian.

We need to know what is going on with our economy and to be able to hold those who make decisions that affect us accountable.

Al Woodcock — Jun 17, 2026
Subject: S7-2026-15 From: Al Woodcock Affiliation: Jun. 17, 2026 DONT GIVE THEM A 2nd CHANCE TO SCREW EVERYONE AGAIN

Sent from my iPhone

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alamedavic — Jun 17, 2026
Subject: S7-2026-15 From: alamedavic Affiliation: Jun. 17, 2026 The proposed change to reporting looks like a way for stockholders to be scammed, and is a bad idea. We need to know how companies are performing and not be left in the dark. Vicki Schmidt, stockholder and retired computer specialist.

Sent from my Galaxy

Alan Chenkin — Jun 17, 2026
Subject: S7-2026-15 From: Alan Chenkin Affiliation: Jun. 17, 2026 This rule must not be changed! We need more protection not less.
Alan Chenkin MPA

Alan Chenkin, MPA
(516) 578-5503

Alan Fliegel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Alan Fliegel Affiliation: Jun. 17, 2026 I like getting the figures quarterly, and I hope that stays."

Sent from my iPhone

Alan Glenn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alan Glenn Affiliation: Jun. 17, 2026 Quarterly reporting is a must for investors to be kept aware of the value of their investments. Anything less is tantamount to fraud.

Alan Knepler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alan Knepler Affiliation: Jun. 17, 2026 Please keep quarterly reports. Alan Knepler,Retired It matters to me because quarterly reports help me stay focused on my investments.

Sent from my iPad

Alan Levander — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alan Levander Affiliation: Jun. 17, 2026 Don't change the rule. Companies should report quarterly.

Sent from my iPhone

Alan Malan — Jun 17, 2026
Subject: S7-2026-15 From: Alan Malan Affiliation: Jun. 17, 2026 Keep quartly reporting
It keeps things in order
It is working as it should.

Alan Nowell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alan Nowell Affiliation: Jun. 17, 2026 I am not in favor of semi-annual reporting due to it allowing a few corrupt individuals or companies to use the longer time frame to bilk the company's assets without being discovered. Some countries who adopted the semi- annual disclosure have since reconsidered going back to the quarter system because of this very thing. Please do not change our current system.

Sent from my iPhone

Alan Perrault — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Alan Perrault Affiliation: Jun. 17, 2026 What is the real reason you want to change to bi-annual reporting of P/E? Why do you want to ruin everyone's investments? What is the purpose? Thank you.

My best,

Alan

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alan stuard — Jun 17, 2026
Subject: S7-2026-15 Comment From: alan stuard Affiliation: Jun. 17, 2026 Please KEEP quarterly reporting! As things change faster and faster, we need it more than ever.

Yahoo Mail: Search, Organize, Conquer

Alan Welch — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alan Welch Affiliation: Jun. 17, 2026 Reports should be open

and far more often, probably WEEKLY! This is not just money, it's futures.

Albert Raymond — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Albert Raymond Affiliation: Jun. 17, 2026 I am opposed to any return to prior failed monitoring and reporting. When government want to do something like this it reduces transparency and consumer information. In my experience this is to allow shady practices and deceit.

Get Outlook for iOS

Albert Zoller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Albert Zoller Affiliation: Jun. 17, 2026 Transparency is critical. Quarterly!

Get Outlook for Android

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aldansmo — Jun 17, 2026
Subject: S7-2026-15 From: aldansmo Affiliation: Jun. 17, 2026 Quarterly reporting has been the standard practice for a long time. DO NOT CHANGE IT

Sent from my Galaxy

Alex Hodgson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Alex Hodgson Affiliation: Jun. 17, 2026 As a mortgage broker, i see the semi annual reporting would create 2 things 1) more stability on rates and housing economy (boon) and 2) eventual collapse when the other shoe hits. Financial health markers will be delayed until it’s too late, crashing multiple capital markets at the same time. Dangerous. Please return to quarterly

Thank you,

Alex

Alexander Clark — Jun 17, 2026
Subject: S7-2026-15 From: Alexander Clark Affiliation: Jun. 17, 2026 Quarterly !!

Sent from my iPhone

Alexander Kapchynsky — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Alexander Kapchynsky Affiliation: Jun. 17, 2026 keep quaterly reporting

Yahoo Mail: Search, Organize, Conquer

Alexander Nason — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Alexander Nason Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The access to quarterly metrics is key in understanding the viability of companies as the market ever changes. Decreasing the reporting interval is wrong and unfairly removes communication to investors.

Alexis Bach — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alexis Bach Affiliation: Jun. 17, 2026 This is bull ****. Just a way for the rich to get richer and cheat. I say NO!!!!

Kind Regards,
Alexis Bach

Alfred Romo — Jun 17, 2026
Subject: S7-2026-15 From: Alfred Romo Affiliation: Jun. 17, 2026 Stop the embezzlement , build more prisons that's too much going out the back door .

Alfred Weaver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alfred Weaver Affiliation: Jun. 17, 2026 This is a blatant attack on the hard working Americans trying live a better life.

Sent from my iPhone

Alice Kotynski McNary — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Alice Kotynski McNary Affiliation: Jun. 17, 2026 Keep the

reporting at quarterly for investors

Alice Snook — Jun 17, 2026
Subject: S7-2026-15 From: Alice Snook Affiliation: Jun. 17, 2026 We do not want our banks causing another crash and us middle class tax payers having to bail them out while they get personally rich. Do not allow this to happen. The middle class is already supporting the upper classes AND the lower classes. We (the middle class) pay more in taxes than the richest people. More billionaires created by bankers fraudulent behavior means even less taxes paid by them. They have proved themselves capable of doing this already, which is why they are being monitored so closely. Don’t go backwards to allow this to happen again!

Alice Snook

Sent from my iPad

Alicia Smith — Jun 17, 2026
Subject: S7-2026-15 From: Alicia Smith Affiliation: Jun. 17, 2026 This is needed so the consumer has z way to keep track of their money. Changing this invites fraud on the parg of companies.
Alicia Smith

Alisha Bale — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alisha Bale Affiliation: Jun. 17, 2026 There's no reason to change the quarterly reporting to semi-annual that helps the average investor. I would be less likely to participate in the market knowing that the SEC all of a sudden
wants LESS transparency. Suspicious as heck. Shame on y'all. Alisha Bale, Paralegal, Midland, TX.

Yahoo Mail: Search, Organize, Conquer

Alisha Teator — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Alisha Teator Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
More transparency, not less. We do not want to be blindfolded and taken advantage of. Protect the average citizen not corporations!

Alison Hird — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alison Hird Affiliation: Jun. 17, 2026 No more dark money. We the people are being stampeded by the constant erosion of common sense financial guardrails.

Sent from my iPhone

Alison Schorger — Jun 17, 2026
Subject: S7-2026-15 From: Alison Schorger Affiliation: Jun. 17, 2026 Alison Schorger - retired CPA. Quarterly reports keep information timely in a fast changing world. And having the CEO sign as to their truthfulness, helps to ensure that the information is accurate, and can be relied upon.
Cutting this requirement down to only twice a year, will encourage illegal activities not only to be more likely, but also to make hiding them easier for the participants.
Cutting this safeguard in half, is cutting your role of protector of Americans, in half. So only if you are unfazed by grift, and other forms of corporate misbehavior, then allow this to pass. And we the voters, will remember who you are when you run for reelection. Keep corporation reporting honest, and you will not be regarded as aiding and abetting criminals. Don't, and we will know you do not deserve our trust.

Alissa Donovan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Alissa Donovan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
No investor wants less transparency into their holdings. Let the little guys have a shot by giving us access to regular information required by law.

Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Alix — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alix Affiliation: Jun. 17, 2026 Alixandria Andrews, Retired. I feel that extending the reporting dates that there would be much more likelihood of criminal activity.

Yahoo Mail: Search, Organize, Conquer

Allan Schollnick — Jun 17, 2026
Subject: S7-2026-15 Comment From: Allan Schollnick Affiliation: Jun. 17, 2026 Keep it Quarterly! There is enough corruption out there.

Sent from my iPhone

Allen Crutcher — Jun 17, 2026
Subject: S7-2026-15 From: Allen Crutcher Affiliation: Jun. 17, 2026 We need more frequent reporting, not less.

Allen Muckleroy — Jun 17, 2026
Subject: S7-2026-15 From: Allen Muckleroy Affiliation: Jun. 17, 2026 My name is Allen Muckleroy. I

live in rural Upshur County, Texas. I work as a dispatcher for a regional natural gas distribution company called Summit Utilities, Inc. I am not wealthy by any stretch of the imagination, but I check my investments regularly because my retirement is coming up quickly. My wife and I will depend on those investments when that time arrives. It is essential that CEO'S and CFO's are held accountable to us, the investors, to protect those retirement investments as well as the financial well-being of their own companies. Keeping the reports on a quarterly schedule may not completely stop all forms of fraud, but it will assure that those executives are held accountable for any fraudulent activities.

Allen Proulx — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Allen Proulx Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Having quarterly earnings reports is invaluable to keeping the companies I invest in honest and I would be extremely scared to invest in the market if they did not report earnings as frequently as they do.

Allison Fordham — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Allison Fordham Affiliation: Jun. 17, 2026 It is imperative that the SEC keeps companies accountable with quarterly reporting! America need more transparency, not less. My family stands to lose our entire retirement investments if semi-annual reporting is adopted. This serves no purpose other than to shelter those who are less than forthcoming about their profits. - Allison K Fordham, BSN RN, Nampa ID

Allison MacKay — Jun 17, 2026
Subject: S7-2026-15 From: Allison MacKay Affiliation: Jun. 17, 2026 The corruption must stop, this is only one way to start.

Sent from my iPhone

Allison Mitchell — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Allison Mitchell Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
My views on Rule S7-2026-15. I rely on quarterly disclosure to help me with my investments we've had it for too long to be able to take it away. That's just not right especially when everybody else in Congress knows what's going on. It gives them a leg up as always.

Allison Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Allison Williams Affiliation: Jun. 17, 2026 Do not change the reporting rules. The public needs transparency when making investments.
Allison Williams -retired

Alonzo Jackson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Alonzo Jackson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I want to be a part of this team

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alta toler — Jun 17, 2026
Subject: S7-2026-15 From: alta toler Affiliation: Jun. 17, 2026 The corruption is blatant. I hope that there will be a reckoning for the evil this admin is perpetrating.

Alvina Matherne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Alvina Matherne Affiliation: Jun. 17, 2026 I want companies to report quarterly.

Sent from my iPhone

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amagnolia — Jun 17, 2026
Subject: Comment on S7-2026-15 From: amagnolia Affiliation: Jun. 17, 2026 Quarterly reports lead to transparency and fairness. Keep reporting Quarterly.

Fay Mitchell

Sent from my Galaxy

Amanda Cardinal — Jun 17, 2026
Subject: S7-2026-15 From: Amanda Cardinal Affiliation: Jun. 17, 2026 Yes 100 percent keep reporting no one is above the law it doesn't matter if you have money or not people need to be held accountable especially for fraud period keep reporting especially for not paying taxis like everyone else to

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Amanda Dunn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Dunn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Investors are entitled to and should remain entitled to frequent and comprehensive reporting and disclosure by any publicly traded entity. The changes proposed under rule S7-2026-15 would harm retail investors in numerous ways, and give insiders

more power to abuse the system while taking advantage of public ignorance. DO NOT DO THIS TO THE AMERICAN PUBLIC. This decision will follow you for your entire political careers and possibly your lives. I implore you to do what's right for everyone, not simply what's best for the people that are paying to push this rule through.

Amanda Harnden — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amanda Harnden Affiliation: Jun. 17, 2026 Amanda H. Business owner, and mother of 2. This matters to ne because we need accountability and honesty back in this once great nation. It is becoming a country of scammers, liars and drifters. Make America honest again!

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Amanda Humphrey — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Humphrey Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Transparent routine information shared with investors at all levels is critical for a strong stock market. Without this information I would remove my investments from the market.

Amber Madison — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Amber Madison Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This would not allow me to make informed decisions on not only my purchases but also the way I invest in companies. This does not allow companies shine for being the best at what they do and/or provide. Please do not take away our American freedom.

Ameena Meer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ameena Meer Affiliation: Jun. 17, 2026 Please continue quarterly reporting, it’s essential to the transparency of business and the u.s. economy

Sent from my iPhone

Amie Waters — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Amie Waters Affiliation: Jun. 17, 2026 Please don’t let the elite Epstein class fix the rules of the game even further in their own favor!

Sent from my iPhone

Amy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy Affiliation: Jun. 17, 2026 Your opening line on website states you exist to protect investors from misconduct, promote fairness & efficiency in the securities markets, and facilitate capital formation. Why would you reduce reporting that would allow for misconduct and reduce fairness? You are an entity paid for by our tax dollars, act like it. The govt has already ‘borrowed’ from social security and not repaid - do not destroy investment accounts - the country will collapse. People over corporations and greed.

Do the job you are paid to do-protect American investors.

Amy

Amy B. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy B. Affiliation: Jun. 17, 2026 Please stand up for us and keep this as quarterly reporting. We are Americans, and we deserve transparency. There's no honest reason to change it, only dishonesty lives in hiding. Thank you Amy Balderrama- retired- Phoenix-AZ 85023.

Thank you,

Amy Balderrama
amy.balderrama@gmail.com

Amy Buchanan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy Buchanan Affiliation: Jun. 17, 2026 Why? if it is not to assist in insider trading then what is this about. It is absolutely to assist with insider trading and corporate buy backs. absolutely NOT!!!! Stop this right now.

Your Friend,
Amy Buchanan
amy@govfriend.com
801-645-2725

Amy Golden — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Amy Golden Affiliation: Jun. 17, 2026 To the SEC: Quarterly reporting needs to stay. The experiment of semi-annual reporting has been tried and was not in the best interest of investors. Let’s not repeat another mistake in history.

Amy Golden, 52 years old, saving since 1985. Illinois resident since 1996. Insurance professional for 24 years.

Sent from my iPhone

Amy Henry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy Henry Affiliation: Jun. 17, 2026 This change would be criminal. It’s a complete violation of transparency

Sent from my iPhone

Amy Hower — Jun 17, 2026
Subject: S7-2026-15 From: Amy Hower Affiliation: Jun. 17, 2026 Save quarterly reporting quarterly for SEC. It will be harder to get past you if there is accountability on a regular basis .

Sent from my iPhone

Amy Josefek — Jun 17, 2026
Subject: S7-2026-15 From: Amy Josefek Affiliation: Jun. 17, 2026 There needs to be transparency and accountability for people who are in these positions of power and financial control.

If they're doing nothing wrong, they should have no problem with signing off on this quarterly.

Thank you for Keeping it Quarterly.

A Jose
Concerned citizen

Amy Lawrence — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy Lawrence Affiliation: Jun. 17, 2026 This is not good for the average American. More transparency, not less, is what we were promised!

Amy Nixon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Amy Nixon Affiliation: Jun. 17, 2026 Do not roll back as we need and companies also need to be aware of how they are doing and held accountable and understand if loses are on the horizon. We and companies need to be prepared and properly forecast and set goals . Do not roll back financial statements or set us back to reporting as in the 50's.

Amy Nixon

Sent from my iPhone

Amy S-R — Jun 17, 2026
Subject: S7-2026-15 Comment From: Amy S-R Affiliation: Jun. 17, 2026 Quarterly reporting needs to be done. This is accounting and to be done every business needs accountability and this is how it happens.

Amy Schupp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Amy Schupp Affiliation: Jun. 17, 2026 Amy Schupp, retired, Bonne Terre, MO. At 68 years old, I can't afford to lose 1/3 of my retirement savings. You can't change the rules in the middle of a game!

Sent from my iPhone

Ana Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ana Smith Affiliation: Jun. 17, 2026 Don't want to return to semi annual reporting. Near retirement an d can't afford to lose my portfolio. A. Smith. Office manager medical practice Northern Virginia area

Sent from my iPhone

Andra Bell & Thomas McDonald — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Andra Bell & Thomas McDonald Affiliation: Jun. 17, 2026 It must remain quarterly. Everyone has the right to this information in timely fashion. Semiannually is not responsible for investors and favors corporate shenanigans.

Andra Bell private citizen and stockholder.

Andra Bell

mcbell@seanet.com

Andrea Karsh — Jun 17, 2026
Subject: S7-2026-15 Comment From: Andrea Karsh Affiliation: Jun. 17, 2026 Quarterly reporting keeps everyone more accountable.

Andrea J Karsh

Andrea Maxwell — Jun 17, 2026
Subject: S7-2026-15 From: Andrea Maxwell Affiliation: Jun. 17, 2026 Keep the SEC reporting quarterly if for no other reason than to enforce the law as it was intended to prevent such Enron crimes again.
The horrific truth of losing your life's savings to such underhanded thieves is so disturbing to the average American, while white collar criminals get pardoned. I'm ready to retire. Haven't the billionaires stolen enough of our money??

Andrea McCague
Project Manager
Pittsburgh, PA

Sent from my iPhone

Andrea Peterson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Andrea Peterson Affiliation: Jun. 17, 2026 Andrea Peterson, Retired/Widowed, AZ, Keep your hands off of what my late husband and I have struggled to save. Healthcare is bad enough and if I need to pay medical bills and you go back to the way things were with semi annual versus quarterly - then you be are stealing what we have struggled to save our entire lives. So this money that is supposed to hopefully help me to pay my bills since I've already worked outside the home and raised not only my kids but also some of my grandkids due to drugs (etc) over the last 46 years and we all know that trying to live on Social Security is a joke when you have all the bills to pay. This is the problem with our country and everyone wants there hands in our "cookie jar". If it's not broke, don't fix it. Leave our money alone so we in America don't have to live in poverty like they do in third world countries or have to work until we die. I started working at 13 and have worked my entire married life as has my husband until he couldn't anymore due to his health failing. Then I became his caregiver until his death. Please -don't touch what we have earned and scrimped to save. It is OUR money, not something for someone that hasn't worked to earn it to decide what to do with it.

Andrea Psoras — Jun 17, 2026
Subject: S7-2026-15 Comment From: Andrea Psoras Affiliation: Jun. 17, 2026 Dear Sirs/Ma'am: Please accept this comment to indicate my opposition to anything less frequent that quarterly reporting. Most retail and even institutional investors would blanche at the thought that they would be investing in companies that like sitting on the information about their true financial condition, like it's the PRC, which any way isnt credible for virtually anything it reports, but we're not looking at

more timely disclosure, we're looking at less timely disclosure.

But why is management pushing for this less timely disclosure of its financial condition? probably because management wants to keep your money without telling you their company isnt worthy of your money.

Enron and other financial blowups, vomits and craterings or Theranos and Elizabeth Holmes, which a jury found guilty of fraud after she and one of her business partners led investors astray and that was quarterly reporting!

IN regard to her hall of mirrors scam of her blood 'testing' technology start-up, she alleged a better way to skin that cat to deceived many investors out of a great deal of money that if they really understood disease and nutrition, they would not even given her the time of day.

Consider anyway that a clean diet will solve many health conditions, even cancer because if cancer which often are parasites, in addition to ivermectin, fasting with Extra Virgin Olive oil will kill the parasites, of which cancer's food source is to thrive on sugars and starches. but blood sugar, blood pressure and other maladies are defeated with high quality no processed food diets, ie less contamination and better disclosure serves that end.

Apply that to investing, even trading. High quality and sufficient timely disclosure, on demand when it's labeling on your food, but if it is 6 months old?

Banks fail in a very short time when there are liquidity issues that if you were waiting 6 months for what was the Quarterly report and in the case of bank investing, you better know how to read a "Call" report, still these were available to the public only a quarterly basis. It could have sour loans on its books and capital adequacy issues that could hang around for a number of quarters THAT YOU BET THE REGULATORS DONT ACCEPT OLD REPORTING. Call reports can now be filed on line, electronically MONTHLY FOR YOUR BANK OR LIKE DEPOSITORY INSTITUTION. But something like a liquidity problem, ie it cannot meet it's daily banking needs, infrequent financial reporting deters investing in any marginally performing bank. Cashflow likewise at any publicly traded enterprise also needs more frequent reporting than semi-annual reporting.

Enron looked profitable but without understanding that its specialty purpose entities were using its stock price as its 'footings' ie net worth to support the SPE structures, and this is with quarterly reporting, but as the dotcom, telecom correction took down the stock market, it took down the balance sheets of all of Enron's Specialty purpose entities... again unless you know what you are reading ANYWAY, BUT GOING TO LESS FREQUENT REPORTING DISSERVES A L L ALL INVESTORS.

Why would you want to own shares in something that you cant get more timely data than God forbid, 6 months ago.

Respectfully,
Andrea Psoras
New York, NY

Andrea Saint James — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Andrea Saint James Affiliation: Jun. 17, 2026 I'm retired in my late 70's. I cannot afford to lose ANY money from my investments like money grubbing

corporations hope to do. STOP THIS CRAP! -- Andrea St James, Richmond, VA

Andrew — Jun 17, 2026
Subject: File No. S7-2026-15 From: Andrew Reducing reporting to semiannual reduces trust in companies and limits investor confidence. Not only will this increase risk in all stock investments, it will be knock-on consequences in the economy.

Andrew Chiodi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Andrew Chiodi Affiliation: Jun. 17, 2026 Looks like quarterly is the best way to go!

Andrew Fena — Jun 17, 2026
Subject: Keep the quarterly reports!! From: Andrew Fena Affiliation: Jun. 17, 2026 We need to keep quarterly reporting. Wall street is ****ing us all, and a quarterly report has the chance to hold them more accountable and prosecute the wrong doers. Remember Enron. Keep it Quarterly.
Thank you,

Andy Fena
3515 Norton Road
Duluth, MN 55803

Andrew Giarrizzo — Jun 17, 2026
Subject: S7-2026-15 From: Andrew Giarrizzo Affiliation: Jun. 17, 2026 Retain quarterly reporting. My financial interests require transparency. Quarterly reporting supports transparency. Anything less does not.

Sent from my iPhone

Andrew Haire — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Haire Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Quarterly reports were implemented to prevent fraud by corporations and protect retail investors. Please leave the quarterly reporting requirements in place

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Andrew kabush — Jun 17, 2026
Subject: S7-2026-15 Comment From: Andrew kabush Affiliation: Jun. 17, 2026 Transparent honesty is the foundation of trust, The investors who's futures are tied to the operation of businesses deserve to know what is happening with their hard earned money. Save the Quarterly report!

Andrew Mackey — Jun 17, 2026
Subject: S7-2026-15 From: Andrew Mackey Affiliation: Jun. 17, 2026 I am retired. I rely on quarterly

reports to make sure that my retirement funds are performing adequately.

Andrew Shaw — Jun 17, 2026
Subject: S7-2026-15 Comment From: Andrew Shaw Affiliation: Jun. 17, 2026 There is no justification for this. Don't try to fix what isn't broken. -

-Andrew Shaw
Retired and trying to live off of my investments

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andy battin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: andy battin Affiliation: Jun. 17, 2026 Andrew Battin
Federal Manager - Retired
Dagsboro, DE

We should not have less oversight and disclosure. Transparency hasn't hampered America's growth and properity, on the contrary, it has created a known set of guidelines, integrity when the rules are followed, and helped our nation avoid financial crises. Look at the periods of collapse and recession, and you will see the correlation with relaxed oversight. Transparency on the whole has powered our nation's economy upward.

A. Battin

Andy Haskin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Andy Haskin Affiliation: Jun. 17, 2026 We should have as much transparency as possible

Sent from my iPhone

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angela impellizzeri — Jun 17, 2026
Subject: S7-2026-15 Comment From: angela impellizzeri Affiliation: Jun. 17, 2026 The rules are for those that have the time and privilege to engage. Most of us have to work and cannot focus on this bull ****. Please quit wi the the policies that favor the rich, elite and corporations. Quarterly reports are a must. If you don't want these reports, you are part of the problem.

Angelina O'Berry — Jun 17, 2026

Subject: My view on Rule S7-2026-15 From: Angelina O'Berry Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We live in a world where we can see stock prices go up and down in SECONDS and these companies want 6 months? Even schools are required to give quarterly reports on how your child is doing. Can you imagine owning or investing in anything that you're not allowed to hear about more than twice a year? That's insane! Normal investors deserve a reasonable amount of transparency in what is happening with their money. Quarterly disclosures are literally months apart giving companies plenty of breathing room and allowing time to illustrate trends as they happen. Giving more time between reportings is entirely unnecessary. Especially when so much of the jobs have been automated; meaning there is literally nothing to "get together". For most people, the disclosures are the only form of communication from the company they get because they can't afford to eat, sleep, and breathe chasing after information companies don't want to give them in the first place. The quarterly disclosures create a healthy boundary setting a minimum level of communication that must be followed. Why would LESS transparency be a GOOD thing? It just going to delay the inevitable and make any level of accountability easier to hide. If anything, we should be pushing for monthly disclosures; not less.

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angelo dieguez — Jun 17, 2026
Subject: S7-2026-15 From: angelo dieguez Affiliation: Jun. 17, 2026 Angelo Dieguez, Small Investor, South Carolina The Quarterly Report protects the investor, by serving as the company's regular report card. Do not remove this vital method of corporate accountability!

Angie Fritz — Jun 17, 2026
Subject: File No. S7-2026-15 From: Angie Fritz Re: File Number S7-2026-15 – Semiannual Reporting I am an individual retail investor and I oppose the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting. Quarterly reports provide regular, standardized information that helps ordinary investors make informed decisions. Reducing formal reporting to twice a year would create longer periods with less transparency and could increase the information advantage already held by institutional investors and market professionals. Many individual investors do not have access to private meetings, expensive research services, or alternative data sources. Quarterly filings help create a more level playing field by ensuring that all investors receive comparable information on a regular basis. While I understand the desire to reduce administrative burdens and encourage long-term thinking, I believe investor protection and transparency should remain the priority. Companies already have flexibility in how they communicate long-term strategies while continuing to provide quarterly disclosures. For these reasons, I encourage the Commission to retain the current quarterly reporting framework. Thank you for considering my comments. Angie Fritz Seattle, Washington

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Angie Wilson — Jun 17, 2026
Subject: S7-2026-15 From: Angie Wilson Affiliation: Jun. 17, 2026 Remember that having quarterly reporting keeps companies accountable for the everyday investor!

Angie Wilson

Anita Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anita Harris Affiliation: Jun. 17, 2026 Reporting should remain as is. Otherwise people will be in the unknown and there will be civil unrest. Its hard enough already to live. Anita Harris, Realtor.

Anita Harris
President/Owner
P4 Micro Marketing, LLC
303-513-0164
anita@p4micromarketing.com
www.p4micromarketing.com

'Guaranteeing Clients to Achieve Marketing Return On Investment'

Anita Hicks — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anita Hicks Affiliation: Jun. 17, 2026 This is NOT a good move for anyone except the bad actors. Signed, Anita Hicks. Art Director

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Anita Marchion — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Anita Marchion Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Don't allow public companies to hide vital information!
My name is Anita Marchion. I live in Alexandria, VA. As a former 41-year bank examiner and risk manager for the Office of the Comptroller of the Currency, Federal Reserve, and Troubled Asset Relief Program, and someone who lived and worked through several financial shocks, I strongly urge maintenance of the current standard of quarterly financial reporting. We arrived at this standard as a result of prior inadequate and untimely information for shareholders, and other relevant parties. And, now that there's AI, it's even easier to prepare such reporting. I urge you to please maintain the current financial reporting standard for corporations. There is no reason to ignore history and hope for the best, particularly as our financial markets are becoming more complex and less transparent.
Thank you,
Anita Marchion

Anita Ward Anita Ward — Jun 17, 2026

Subject: File No. S7-2026-15 From: Anita Ward This is wrong,I don't agree with this,I been a sec fan for more than 30 years ,I just think it wrong

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Ann — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ann Affiliation: Jun. 17, 2026 This has been tried 2 times before in our country and it does nothing for the investors. I see no value in enabling companies in the stock market more time and ways to hide the actual truths about how they use their investors money! If you want to change it I recommend every 2 month accountability on how they use other peoples money!

Ann Roppel

Ann Babbitt — Jun 17, 2026
Subject: S7-2026-15 From: Ann Babbitt Affiliation: Jun. 17, 2026 At least Quarterly. No less

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Ann Babbitt — Jun 17, 2026
Subject: S7-2026-15 From: Ann Babbitt Affiliation: Jun. 17, 2026 At least Quarterly. No less .

Ann Miner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ann Miner Affiliation: Jun. 17, 2026 We need more clarity and transparency, not less. Retain the standard for quarterly reporting.

Ann Miner
(she/her)
ann@yarnfolk.com
www.yarnfolk.com
www.facebook.com/yarnfolk
www.instagram.com/yarnfolk
Ravelry ID yarnfolkann
Yarn Folk
211 W Third Ave
Ellensburg, WA 98926
509.304.4588

Ann Norment — Jun 17, 2026
Subject: S7-2026-15 From: Ann Norment Affiliation: Jun. 17, 2026 Keep the quarterly reports active, and available for accountability! We should not be taking a step backwards with this. I am an investor and my retirement is important to me! Me and my husband have worked hard to get where we are. This is about accountability. It’s their job! It’s not a burden, it’s literally part of why they make

the money they do! Transparency is important. Quarterly reports are key.

Ann Norment
Small business owner
Fort Mill, SC

Sent from my iPhone

Ann Savkova — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ann Savkova Affiliation: Jun. 17, 2026 My name is ann savkova and I live in Allentown Pennsylvania. I expect the SEC to maintain quarterly reporting. The only reason to go to semi annual reporting is to continue to hide this administrations obscene rape of democracy.

Ann VanSlyke — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ann VanSlyke Affiliation: Jun. 17, 2026 It's a terrible idea. When semiannual reporting was in place in the 1950's and 60's, returns were lower.

Sent from my iPhone

Ann Wilson-McNally — Jun 17, 2026
Subject: S7-2026-15 From: Ann Wilson-McNally Affiliation: Jun. 17, 2026 Quarterly reporting is critical to protecting our economy, investments and every person that works.

It's time to hold corporations accountable!

This is only one way. Stop removing the sources of accountability!

Anna De Merit — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anna De Merit Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTS! Why are we allowing others to constantly take what is legally ours? So many people work hard to provide for family and help support this country. We need continued progress not stepping back into a times when investors lost their advantage. We need positive progress!

Sent from my iPhone

AnnaSophia Clark — Jun 17, 2026
Subject: S7-2026-15 Comment From: AnnaSophia Clark Affiliation: Jun. 17, 2026 I make my own money, which required college degrees and time. Working in Healthcare means I care about the

future and my abilities to survive it. I care about being able to provide the means for my kids to attend schools which help them be prepared for a future they could be left behind in if left uneducated. Besides, a company does either of two things with earnings reports…they can flaunt their brilliance, or they can actively deceive donors. Do the right thing!

Anne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anne Affiliation: Jun. 17, 2026 Please protect investors from fraud. Ensure transparency by keeping quarterly reporting. We are counting on you to do the right thing.

Anne allison — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne allison Affiliation: Jun. 17, 2026 Keep it Quarterly!
Anne Allison

Sent from my iPhone

Anne Badalato — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Badalato Affiliation: Jun. 17, 2026 Nick Badalato, High School math teacher in NY.

Keep quarterly reports! As an educator for 32 years, I understand the value of regular assessments. We don't wait until the end of the school year to find out whether students are learning. Teachers use quizzes, tests, projects, and progress reports throughout the year to measure performance, identify problems early, and make adjustments before small issues become major ones.

Public companies should be held to a similar standard. Quarterly financial reports are like report cards for businesses. They provide investors with regular, objective information about a company's performance, allowing shareholders to identify strengths, weaknesses, and emerging risks in a timely manner. Just as students benefit from ongoing evaluation and accountability, companies and investors benefit from regular financial assessments that promote transparency, trust, and informed decision-making.
As one of many who will rely on personal investments to supplement my retirement income, I strongly support maintaining quarterly reporting requirements for public companies.

Sent from my iPad

Anne Brack — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Brack Affiliation: Jun. 17, 2026 I think we should stick with quarterly reporting for improved transparency.

Sent from my iPhone

Anne Chambers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anne Chambers Affiliation: Jun. 17, 2026 Anne Chambers , retired teacher, quarterly reports matter to me for future investment strategies. I will not invest without this quarterly reporting!

Yahoo Mail: Search, Organize, Conquer

Anne Collins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Collins Affiliation: Jun. 17, 2026 Transparency and accountability are essential to supporting an economy that incorporates ethical behavior and allows the public to understand the performance of their investments. Please do not reduce reporting requirements. Anne Collins, retired, MD

Annecollins114@gmail.com

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anne driver — Jun 17, 2026
Subject: S7-2026-15 From: anne driver Affiliation: Jun. 17, 2026 Quarterly reporting is crucial for keeping corporations honest. Their executives have a fiduciary responsibility to shareholders that needs to be upheld. The security of my hard earned money and retirement funds depend on being able to make informed decisions. CEOs should absolutely be held accountable for what happens on their watch and stretching out the reporting period only allows for problems or fraud to gain momentum. KEEP QUARTERLY REPORTING!!!
Anne Driver
entrepreneur and investor
Los Angeles

Sent from my iPhone

Anne Gausmann — Jun 17, 2026
Subject: S7-2026-15 From: Anne Gausmann Affiliation: Jun. 17, 2026 We need transparency

Sent from my iPhone

Anne H. F. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anne H. F. Affiliation: Jun. 17, 2026 That is insiders tradings.
Unfair advantages.
I will write about it today for the magazine.
Disgusting.

Anne Howard - journalist-publisher.

Anne Horn — Jun 17, 2026
Subject: S7-2026-15 From: Anne Horn Affiliation: Jun. 17, 2026 You convict people who break the law. You don't soften the law to accommodate them. That makes you complicit in their crimes.

Sent from my iPhone

Anne Humphrey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anne Humphrey Affiliation: Jun. 17, 2026 First you let companies have citizen rights so our votes don't count because we can't buy a vote (which seems to cost in the millions and billions.) Now you're going to give them another way to rig the system and the people pay so the rich can buy islands and votes. This is crooked, vile, and is highway robbery of the American people (no, corporations are not citizens, despite Citizens United, which is a scam.)

Enough already. Stop taking bribes that corrupt our country.

Anne Kimbrough — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Kimbrough Affiliation: Jun. 17, 2026 I'm requesting that quarterly reporting remain in place due to concerns about loss of returns if only reported twice a year.

Anne Kimbrough , Retired
Fort Worth, Texas

Sent from my iPhone

Anne Patterson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Patterson Affiliation: Jun. 17, 2026 To SEC, from Anne L. Patterson, retired college/university teacher: Please retain quarterly reporting. I retired in West Virginia, and I need every advantage possible to counter my low salary while I was working, first in elementary schools, then in colleges/universities. Teaching is a service to the country and should be better rewarded, considering the cost of earning a doctorate and continuing education. Please retain the practice of quarterly reporting. Thank you for the opportunity to comment.

Anne Schiller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anne Schiller Affiliation: Jun. 17, 2026 We deserve quarterly statements!! What do you want to hide by going bi-annual?? Keep the quarterly statements!!

Sent from my iPhone

Anne Tucker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anne Tucker Affiliation: Jun. 17, 2026 I am retired and

living off of my investments. Please, more transparency, not less.

Anne Tucker
Rockville, VA

Annette Lechtenberg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Annette Lechtenberg Affiliation: Jun. 17, 2026 Financial reporting should remain quarterly. Don’t take us back to 1955. Investors deserve transparency!

Sent from my iPhone

ANNETTE ROGERS — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ANNETTE ROGERS Affiliation: Jun. 17, 2026 Please stick to quarterly reporting. Why change something that works. Annette Rogers, Arizona

Sent from my iPhone

Annette Schoonover — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Annette Schoonover Affiliation: Jun. 17, 2026 I oppose semi annual reporting. Keep quarterly teporting

Sent from my iPhone

Annette Zak — Jun 17, 2026
Subject: S7-2026-15 Comment From: Annette Zak Affiliation: Jun. 17, 2026 It is the backbone for trust. Nothing to hide. If they need 6 months they shouldn't be in business. Annette Zakrzewski. Retired annette_zak@yahoo.com

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Annie — Jun 17, 2026
Subject: S7-2026-15 Comment From: Annie Affiliation: Jun. 17, 2026 We have the right to receive our report. Another example of you trying to trick the
American people

Annie Borden — Jun 17, 2026
Subject: S7-2026-15 Comment From: Annie Borden Affiliation: Jun. 17, 2026 My name is Annie Borden. I am retired and living on Social Security & the earnings of my investments which come quarterly. Changing the reporting to twice a year could put my security in jeopardy. It doesn't help me and could hurt me. It can only be useful to the corporations who have something to hide. Do not allow this change. Listen to the people who are your real constituents. Thank you.

Ann Borden
24815 Hamilton Pool Rd, Round Mountain, TX 78663

Annie Karns — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Annie Karns Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I hope you will consider the importance of true informed disclosure, accounting, accountability, transparency in the ability to allow the public access and wisely manage their investments based on the information available to them. This is what democracy looks like.
Thank you.
Annie Karns

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reports is the key matrix. Even employees have quarterly review. This fundamental requirement of quarterly report should not be changed.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Please don’t do this the rich are rich enough.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Retain quarterly appoint reporting as it is more timely than a long time to expand between checks. This keeps investors in the no and allows them to take action and deal with a company that may need some guidance from its owners..

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Not good for us little people! Keep quarterly!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 It was quantifies what is happening in the recent past and allows time to stop tactics that may be occurring.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Robert Wallace, SRMC Maintenance Manager.
Keep the reporting quarterly please. It isn't ethical to keep investors in the dark for half a year.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting should continue! Short selling should be better monitored. FTDs should be investigated and prosecuted when naked shoting discovered.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 As a retail investor I find this very disturbing. This is not the level playing field that the SEC is supposed to encourage.

Paul T.
Warminster PA

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keeping the rules in place is more important than ever, based on the amount of grift and self dealing we watch our government officials doing on a daily basis. Our 'K-shaped' economy hurts more when we see it used to increase the wealth gap even further. Like, it's not enough to just have more money, the wealthy and connected want more control over our lives while they explode their fortunes through rigged rules.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Why do you want to make living more difficult. I am retired and if you do stop the reporting it would make me less financially stable. Do not do this

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 My name is Tonya Hilligoss and I am writing to urge you to not to reduce the frequency of required financial reports. I

am a retired teacher who strongly opposes the proposed change in regulations. Quarterly reporting is essential to protect our investments. This country has already tried reducing the requirement and abandoned that effort when its negative consequences became apparent. I encourage you not to make that mistake again. Please stop hurting those of us who spent our lives contributing to the financial strength of this country. Thank you.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 My name is Ann Garrison. I am now retired but worked 34 years at a large corporation in the telecommunications industry. The last 8 years I worked in Marketing, specifically in Competitive Research & Analysis. Prior to that I was a Product Manager and one of my responsibilities was the annual forecast of sales/revenue for my product. I have personally seen the process of putting together the quarterly report and how important it is. Please continue the requirement of quarterly reporting. The nature of corporations whose stock is publicly traded is to "error on the side of optimism, not conservatism". Quarterly reports are necessary for transparency and accountability to stockholders. Now as a retired person, my livelihood depends on companies being truthful and accurate. As do the livelihoods of many Americans. Please consider the negative impact of making companies less accountable and accurate on those who use those reports to make important financial decisions. In my 67 years on this planet I have never seen a time when this is more needed than now. Thank you.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 KEEP quarterly reports!

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Each CEO should be held accountable and responsible to the current standards -no exceptions. Further, any and all monies, stocks, etc. the CEO earned, purchased or fraudulently gained will be removed from any and all accounts held by the CEO and returned to the stockholders and investors, with interest at a minimum of ten percent from the CEO’s personal and any other accounts.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I’m certainly no economist but transparency is ALWAYS better in government. Do not change the current reporting!

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I am a small investor. Semi annual reporting would not allow me to properly gauge how a company is really doing. In this

day and age, computers should allow easy reporting. Quarterly Timely Reporting is essential for investors. Let’s not go back 50 years!

Wendy Schluter

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Keep the quarterly reports.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Erica Williams- Work in Behavioral Health and my pension is tied to these accounts. Don’t change the rules! Keep it Quarterly to protect my future!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 History has shown quarterly reports are necessary to protect the integrity of financial systems. Don’t allow another Enron! Keep quarterlies!

Celia Walker
Retired
241 NW Canyon Dr
Redmond OR 97756

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 The economy is booming
Lets keet reporting Quarterly

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep it!

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 As a retired person, I need to monitor the stocks I have . I need quarterly reporting. I need my financial advisors to have these quarterly reports. Kathleen Mehltretter

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Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Transparency equals trust. If a corporation doesn't want me to understand its business operations then it doesn't want me to invest in them. If I trust the company, even if things are not going well - then I continue my investment. That's my choice. But if I don't know what's happening, then you're using my money in a way I don't agree with. So, absolutely, reporting should continue quarterly. We know this lesson. Less reporting will result in lower trust and lower investment. No to the SEC stealing wealth from the average American investor!!

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Dear SEC,
As an engineer and previous partner in an engineering firm, now retired. I would find it much safer for myself and other investors if companies reported four times per year as currently required. If anything, the speed of technology change factors into this and has great influence on companies value, planning and strategic thinking, only a part of which is shown in these reports. Please keep reporting at four times per year as a minimum. Respectfully submitted, Richard Gotwals, retired marine engineer, Titusville, Florida

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I like quarter reports because it gives me more information on how my funds are doing. Carlene Quinn, Bloomington, Indiana.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep the reporting quarterly. We don't want to go back to the 50's. As a retiree I can't afford to have less money coming back to me from my investments. This seems to be another scheme the government has to make the populous poorer. Linda, Charlotte NC

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 We ve need to maintain critical reporting as it currently stands to ensure protections for investors snd clients who have much to lose

Sent from Proton Mail for iOS.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Sustaining a robust and comprehensive quarterly reporting mechanism is absolutely essential. This consistent and timely dissemination of critical insights is foundational for cultivating transparency and ensuring accountability throughout our entire operational framework. It guarantees that all relevant stakeholders – including our investors, regulatory bodies, and the broader public – have continuous access to vital organizational data. This accessibility empowers them to make well-informed decisions, assess our performance accurately, and maintain unwavering confidence in our integrity and strategic direction.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 why are you trying to screw the investors because so many politicians have already screwed the investors and use insider information to trade and y'all have done nothing about that now you want to do another scam against the public you need to be replaced with a re-organization that cares for all parties not just yourselves

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Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Truly, some evil people to come up with this kind of thinking. Just say you want the American people to be slaves because at this point, the quiet part is being screamed out loud.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Don't get loose with hardworkers savings. If we don't expose corrupt companies as early as possible, US investments will no longer be looked up to around the world. Furthermore, we need to
keep the standard high on ceo accountability.

Sent from Yahoo Mail on Android

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting is necessary for honest

investment advice.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly's

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Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Do not change this rule! We need more transparency not less.

Sent from Proton Mail for Android.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Donna Childress
Retired teacher
My experience with prolonging information makes it difficult to correct errors. If a child needed help with a math skill, I would recommend that they practice that particular skill at home. If I prolonged sending the information home, the child would not be able to keep up with the rest of the lessons.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 The public deserves accountability! There is an estimated 1 trillion dollars in fraud discovered in just a few states. Confidence in the government is extremely low. Transparency visibility is critical at this point.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 For the investors to have confidence there needs to be transparent exchange for the investors. Reports going from quarterly to biannually will do the opposite. Every benefit of this change
benefits only 1 part, those needing oversight. This will greatly damage investors confidence. As investors we need GREATER oversight not less. DO NOT TAKE OUR OVERSIGHT AWAY by going biannually. Keep it how it's been working. Corporate America might find many,
like myself WILL go outside the US to invest. Stop catering to those with all the advantages.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Foolish to repeat the failed experiment from the 1950's. We thinking US Citizens say no to semiannual corporate reporting.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Do not change the rules to reduce reporting. All evidence shows it reduce income for small investors.
Joyce Wilkinson
Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Dear SEC officials,
Please keep the requirement for quarterly reporting. This helps keep CEOs and corporations honest. As individuals investors, we need checks and balances in place such as quarterly reporting to protect us.

Sincerely,
Janet Seeley
Retired Administrative Services Director
Pacificorp Naughton Power Plant
Kemmerer/Lander Wyoming

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Fraud is rampant in this country, at every level. The higher up the food/money chain you go the temptation grows and opportunitiespresent themselves. Please do your part and keep the quarterly review in place

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Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 if its not reported, its because someone is trying to hide something. how obvious.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Bruce Mullen, Retired, Summerville, SC

Without quarterly financial updates from publicly traded corporations, it opens up a vast amount of questions about their financial health. It can lead to losses being hidden to shareholders. Stock prices may be artificially inflated while the true financial health is only known to insiders. This is absolutely the dumbest idea ever cooked up. It will be open season for lawyers to file lawsuits at a tremendous cost to all of us. Do not proceed with this backwards idea.

Sent from my iPad

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 The proposed change will not benefit investors. I am not in favor of repeating what was done in the past.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Dr Peggy Beatty. Investor. Retired. This is an historically bad move for all involved. During Americas only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era, in the 50s. Bad news gets up to six months to build before you ever see it. When the truth finally lands, the surprise and the sell-off can be far sharper than it would have been with a quarterly heads-up. This creates more volatility. Executives and big institutions dont wait for filings. They have other channels. Longer gaps between public reports widen the gap between what insiders know and what you know. European companies that moved to semi-annual reporting saw their trading liquidity dry up, while quarterly reporters held steady. Thinner markets mean worse prices for ordinary sellers. Why would the SEC return to a reporting system that obviously demonstrated poor outcomes? Keep it quarterly, steady and honest. Thank you,
Peggy Beatty

Anonymous — Jun 17, 2026
Subject: Keep it quarterly From: Anonymous Affiliation: Jun. 17, 2026 To whom it concerns,

Honestly, in this environment, quarterly reporting is necessary. Don't allow corporations to hide behind the numbers, let the investors see what's happening with their funds,

Change is happening fast, 6 months is too long to wait and see in trends and how a company is doing

Kirsten Hale

Sent from the all new AOL app for iOS

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly Reports should be Mandatory! Don’t we have enough Corporate Corruption!

Jerome Becigneul

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Reporting has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.
Scotti Nieukirk

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Keep The Trump corruption out of the SEC. It needs to stay quarterly. This minimizes risk and exposure. It needs to be responsible to the investors.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 It is imperative that the S.E.C. continues to require companies to file quarterly reports in order to maintain the transparency that has protected American investors.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Please keep CEO reporting quarterly!

Sent from my iPad

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 To Whom It May Concern:
After Enron, the law required CEOs and CFOs to personally certify their companies' financial statements four times a year, with serious legal consequences—including potential prison time—for knowingly signing false or misleading reports. This requirement was created for a reason: to ensure accountability at the highest levels of corporate leadership and to protect investors from fraud.
The SEC has now proposed cutting these certifications in half. Fewer signatures mean less

accountability. There is no benefit to investors, retirees, employees, or the public from reducing the frequency with which corporate executives must personally stand behind the accuracy of their financial disclosures.
The certification requirement serves as a powerful reminder that corporate leaders are responsible for the truthfulness and completeness of the information they provide to shareholders and the public. Weakening this safeguard sends the wrong message and risks undermining confidence in our financial markets.
The SEC must not change this requirement. Accountability and the ramifications of lying, withholding information, or misleading investors must remain intact. The lessons learned from Enron and other corporate scandals should not be forgotten. Strong oversight and personal responsibility are essential to maintaining public trust.
I urge the SEC to reject this proposal and preserve the existing certification requirements.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Colleen Nicholson, CEO. This is 100% a way for the average American to get screwed by Wall Street. Companies should, by law, be reporting their numbers monthly if not quarterly. There is no valid reason to extend the current quarterly rule other than to hide truth from investors until insiders can profit first.

Colleen Nicholson

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 To Whom It May Concern:
After Enron, the law required CEOs and CFOs to personally certify their companies' financial statements four times a year, with serious legal consequences—including potential prison time—for knowingly signing false or misleading reports. This requirement was created for a reason: to ensure accountability at the highest levels of corporate leadership and to protect investors from fraud.
The SEC has now proposed cutting these certifications in half. Fewer signatures mean less accountability. There is no benefit to investors, retirees, employees, or the public from reducing the frequency with which corporate executives must personally stand behind the accuracy of their financial disclosures.
The certification requirement serves as a powerful reminder that corporate leaders are responsible for the truthfulness and completeness of the information they provide to shareholders and the public. Weakening this safeguard sends the wrong message and risks undermining confidence in our financial markets.
The SEC must not change this requirement. Accountability and the ramifications of lying, withholding information, or misleading investors must remain intact. The lessons learned from Enron and other corporate scandals should not be forgotten. Strong oversight and personal responsibility are essential to maintaining public trust.
I urge the SEC to reject this proposal and preserve the existing certification requirements.

Sent from my iPhone
Anne Imlay
US Citizen

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep Quarterly reporting Mandatory! Keep the crooks in check.
Respectfully,
Roy Bailey

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Robert cooper, radiographer, Middletown Ohio,

less transparency never leads to good things keep them quarterly

Thank you

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Less reporting means more chance of shenanigans! As an accountant in both private and public sector, from 1979-2020, I have a very clear understanding of the pressures put on corporate CFOs, Contollers and tax accountants to show what is expected, not necessarily what is happening. SOX (while being a pain in our butts to getting both the month ends & quarter ends done timely) was the best thing for the investors; if you now reduce that monthly/quarterly reporting requirement, there will be opportunities to become lax in diligence!

Please do not mess with our retirement now (you can change in approx 20 years)

Kathleen Schneibel, MBA, CPA Retired
Bloomington Minnesota

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Renee Garcia Speech Language Pathologist
This is a terrible idea. Drain the swamp. Not the treasury.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 This proposal is outrageous. Keep the reporting at quarterly.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Elizabeth Gedge, retired, North Carolina. Save quarterly reporting. Make transparency a permanent requirement. Prevent fraud. This ultimately protects everyone from potential fraud.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 With all of the current in-your-face corruption, grifting and fraud, these financial reporting expectations need to be increased, not decreased!! This government is being run by the ultra wealthy but funded on the backs of people who struggle to make ends meet. I have never seen a luggage rack or a safe on the top of a hearse! Have you? We CAN and MUST create and maintain a society and system in which everyone thrives!

As Ghandi is credited with saying, "Live simply so that others may simply live."
Pamela Morgan, Ed.D
Retired Educator

Sent from AOL on Android

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Please do not change quarterly reporting for large public businesses. With Americans largely responsible for their own retirements and savings, it just makes that a riskier process.
Thanks,
H C Cook

Sent from my iPhone, so who knows what Apple will do with my spelling.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 This is unacceptable. Financial Accounting should be on a monthly basis. Quarterly at the very least. All investors including individuals have the right to information about the finances of any company or investment. It matters to me because we are all part of this country and the financial system we work with. We all should have the information that we need and the truth of the situation at hand.

-Susan Macchia, recently retired senior software engineering manager

Sent from my android device.

Anonymous — Jun 17, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 This is ridiculous. We have to be accountable in so many other areas of business, and the morality of some business owners could lead to huge financial losses, for those of us will invest. Continue the quarterly reporting!
Sandy Grimm
Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Don't become another obstacle to transparency in our systems and living our best lives. There is no legitimate reason to conceal this information except to help screw most of us. Don't do it! Grant Best, Retired

Sent from my iPad

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 This proposal is an open invitation to commit fraud and hide it with creative accounting.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 More Reporting, not Less. More Insider Trading policing, not Less. More Accountability, not Less. More Convictions, not Less.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 We absolutely MUST retain quarterly reporting to protect investors and employees, and to hold companies accountable. This rule was enacted as a result of fraudulent behavior- changing it will reopen the door to more fraud. Do NOT change the rule! Retain quarterly reporting. — Jennifer Hefferan, Richmond, VA

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 I have been saving most of my life so myself and my family can depend on our self's and not the Government. This new rule will reduce close to half of all I have worked for. This removes the insentive to invest. I have been coaching my Grandchildren for a few years on investment positives for their own futures. The effects will be devastating to our economy which is already struggling.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep it do not change it.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 To whom it may concern: This rule is not only greedy and lining the pockets of the millionaires but it lacks morality. Which is the whole reason for the SEC, to protect the consumer. If that isn't your purpose then you should not be funded by the people.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Terra Bathke, Shipping Manager. I don't trust companies to be honest and transparent without constant oversight. 6 months is too long in between reporting.

T Bathke

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 If I invest in a business, I have every right to know how they are doing financially, on a regular basis, to protect my investment and my sanity.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Please continue quarterly reportimg. This information is needed for planning retirement. Joann W., Indiana

Sent from Proton Mail for Android.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Companies need to stay honest

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: CEO reporting From: Anonymous Affiliation: Jun. 17, 2026 My name is Jane Howard. I am a retired widow, living in Clyde, Michigan. I rely on my investments and the quarterly reports to plan my expenditures and monitor the values of each account. Please DO NOT change the reporting schedule!

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Mary Shaver Retired Delaware Keep the law in place as is. No changes no more bail outs for corporations. Lost half of my retirement last time before this law was in place.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Why on earth would you go backwards with this type of legislation. Leave it the way it is!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I agree that less reporting would mean lower earnings and less information means less ability to track company progress and profitability and the ability to invest wisely.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Keep the reporting quarterly. Six months is too long to evaluate one’s performance .

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Why would the SEC change something that has proven beneficial to investors? Leave it alone.

Sent from my iPhone

Anonymous — Jun 17, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting in no way harms businesses who have been doing it for years. Less frequent reporting makes the business less transparent. This harms investors by reducing the amount of information available. Lack of transparency also encourages insider trading and other wrongdoing.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep reporting to the SEC quarterly.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting needs to remain. It is a timely indicator of performance for both individuals and investors. I am retired and the performance and status of my accounts is important to my daily living and life choices. Thank you for your consideration in this matter. Debra Wiese, Minnesota

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Please do not change reporting timeframes. Leave as is.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Keep the current method to safe guard my investments. Al Rust, AR Professional Services owner and retired teacher. I'm not wealthy so every dollar matters.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I am retired with saved assets mostly in mutual funds. I want my investments protected with quarterly reports. Empirical evidence shows that unfettered companies cannot be trusted to do the right thing with my retirement assets. Keep on the lights on quarterly reporting.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 The CEO's reporting should remain on a quarterly basis. Their focus on the quarterly reporting requirement is felt throughout the levels within the corporation and that builds a foundation of honesty that is a necessary component of a good company mission.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 I'm Diane Rademacher, Wealth Management Assoc at Morgan Stanley.

Keeping the window open demands accountability and transparency for investors. Both our clients and for me as well.

Doing anything less will be opening the door for bad actors to avoid being held accountable to an appropriate standard of conduct.

Do the right thing for investors, SEC. After all, from the SEC mission statement, the first of your core objectives is protecting investors. Reducing the information flow doesn't seem to uphold that mission.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting is essential to make better financial market decisions. Company financials change quickly and six months is too long of a wait to know if your investments are wise. Switching to 6 months hurts investors. Especially the average person with no inside information that rely on these investments for retirement.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. KEEP QUARTERLY REPORTING.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 I support quarterly reporting . Don't change this.

Carol Thurstin, Investment Manager , JAM Capital LLC, Denver, CO

Get Outlook for iOS

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 We cannot return to 1955-70. That's ridiculous. It's a stupid policy to try to limit reporting. How stupid are you?

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 This is preposterous Leave it alone

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Hide their books is illegal so is the SEC going down that path?

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 I am a professional RN having accessibility and accountability is paramount to maintaining fair practices.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 They should be held accountable

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 I want as much transparency as can be given. At the very least continue with the quarterly reports. Our country is facing a crisis and some of it is due to long standing rules for transparency and ethics being changed. DO NOT CHANGE FROM QUARTERLY REPORTING. Do the right thing for the good of American people and our country.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 The SEC should not allow this. Companies need to be transparent for stockholders and the public. We can’t hide from the IRS or legal requirements.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 PLEASE! This country's financial system is in crisis we have a leader who considers every business an opportunity to add money to either his personal wealth or family and bought justices and politicians at every level.

Quarterly reporting at least makes corporations keep their word to their shareholders AND limitation least some graft while holding them accountable for their dubious choices.

Mary Buckley-Davis
Oakdale, CT

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting benefits those who are investing into the organization. If this changes, then the only one it benefits is the organization that doesn't have to report. That reduces trust overall and leads to economic uncertainty.

There is absolutely no reason to change it. No legitimate organization has a problem with quarterly reporting.

Leave it as is

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Transparency, first & foremost
Linda H Collins, Retired, Greensboro, NC

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 CEOs must be held accountable! Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.

Stop letting crooks off the hook!

Sincerely,

Tara M. Leighton

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Very bad decision for individual investors and small businesses

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Keep the reporting on a quarterly basis. Financial accounting and forecasting depends on REAL numbers presented in a TIMELY manner.
I am a retired senior tax accountant.

Denise Hardie

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Retain the quarterly reporting rule. As an investor, these reports are one of the few ways we have to understand company health, waiting longer when there is a problem helps companies at the expense of investors who own the stocks.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Jon Libbesmeier, Dentist Companies are often not transparent enough even with quarterly reporting so it is a terrible idea to go to every 6 months. Any company that wants this should make anyone skeptical about why they want this. Keep it Quarterly!!!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting should remain!! Neal Eddy-retired. Sioux Falls , SD. One should not have worked their entire life only to have a change in reporting negatively impact what savings they have accumulated.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 We need quarterly reporting to prevent more fraud among the richest! My name is Brenda Smith from AR.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Do not do this!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: File Number S7-08-026 From: Anonymous Affiliation: Jun. 17, 2026 Sirs-
I opposed to deleting quarterly reporting for companies and going instead, to twice a year. The proposed rule change is a negative for investors and the investment banking industry in general.
Steve Avery
aemaspen@gmail.com

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 This would be just another way for the average person to get screwed over……again!
This is such a third world country anymore.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Don’t do it!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 comment From: Anonymous Affiliation: Jun. 17, 2026 It is extremely important to keep companies accountable by insisting they continue to report quarterly. It is not an undue burden and protects us, the investors.

Elizabeth Cadwalader, small business owner.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Nora Dougherty, retired, Michigan Keep quarterly accountability. What possible legal and ethical justification could there be for cutting that reporting requirement in half? There should be nothing to hide! Save Quarterly Reporting requirements!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 No get out of jail free for Enron or anyone else who is deliberately misleading and breaking the law. These criminals have more breaks than Immigrants.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Semiannual reporting is one of the worst ideas from the SEC in decades. The Fed Govt should be working for the welfare of the ordinary retail investor instead of for insiders and scammers. Please do not institute this rule.
Marc Hapke, retired investor

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting is essential. Investors need the transparency that quarterly reporting provides. With current volatility it should be mandatory
Madeleine McBride
Retired
Denver CO

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Reporting should absolutely stay quarterly. This would be just one more way people can be taken advantage of without knowing. Let there be eyewitnesses.

Sincerely, Natalia Cota

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Changing the reporting timeline is something I rigorously Do Not Support. Continue with quarterly reporting. The American people are fed up with this administrations loosening of decent rules and regulations!

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 After my savings and investments went through so many booms and busts since the 70's, making companies less transparent is unconscionable. Keep quarterly financial reporting. Again, you guys are doing everything for the wealthy who game the system, and punish honest working folks who are investing for a decent retirement. Thanks, JoAnne Lusk PGA/LPGA. Better Golf Tucson

Sent using myEarthLink

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 This was a very costly experiment to investors when implemented before. Public companies have processes already in place for quarterly reporting. This transparency is critically important to investors. As a retiree, monitoring my investments is crucial. Changing regulations to 2x/year reporting is detrimental to investors like me and only serves to make companies less accountable. Joan Berry, Prospect, VA

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Accountability is critical. People’s lives are based on the guidance reported for their investments and decisions that impact citizens and businesses. Honestly and integrity matter. Report the truth in financial disclosures!

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Kelly Corrigan, Pharm D, I am a pharmacist. I can’t imagine ordering six months worth drugs from the DEA and not hearing

anything. Nothing we do has that kind of time lag. AI could very well report daily to investors. This is nonsense that beneficiaries can't know what's happening to their money. Smart decisions need to be made. It only serves to hide the truth, cover up actions. Six months in the financial markets is unreasonable. Anything could happen. Markets by their nature are volatile. Imagine six month reporting? Bad Influences can corrupt and hide the actions of companies over a longer period. The will have time to paper the truth. Look at Perdue pharma or other big corporations, all of there actions will be hidden. We don't need to live in a criminal society or with criminal conspiracies. This action is wrong.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Once again, a government agency during the regime of Donald Trump considers causing harm to American citizens, while enriching the super-wealthy and corporations. SHAME ON YOU! It would be my cherished hope that, when the new administration comes into office, every one of your are prosecuted for what amounts to your treason.

Sincerely,
A proud American PATRIOT.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Keep the quarterly report to keep companies honest.

Thank you
Diane

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Dinah Henderson, Toledo, Ohio, retired. Seems to me like you want to punish the Average American by going backwards. This is a no win for me and millions more.

Get Outlook for iOS

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Beth Johns. Okay so lets leave it as it is, quarterly. Its better to be closer to a "snapshot" than further away to know whats going on, clarity. No need to change what works. Im not against change but only if its an improved change. LEAVE IT QUARTERLY REPORTING.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Accountability for corporations is an absolute necessity. It is rare to find an oil company that has not been caught bending and breaking laws for their own profits. This is a nation of laws and upholding lays is the job.
Bridget Paley
4538 Grand Avenue
Montclair CA 91763

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 The protections afforded to many citizens by quarterly reporting are too important to change. I'm a retired health care administrator. My money manager agrees with me that quarterly reporting is hardly a major burden and should be continued to protect people like me from unscrupulous corporate executives.

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Changing the reporting cycle to twice a year is an unacceptable plan. I want continued quarterly reporting to continue as is in place now.
Cynthia Bishop

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 Quarterly reporting is tha bare MINIMUM that should be required! The last thing the USA needs is another debacle like Enron.

Sent from my iPhone

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 What is the harm in keeping quarterly reporting? It hurts no one and helps to hold companies accountable more often. All companies track their finances on a monthly basis so reporting every third check is no hindrance to them. Reducing the reporting period does nothing but open up the honest investors to losses due to insider trading and grift. Enron was not a one-off accident. Quarterly reporting was added after that fiasco to prevent recurrence. Remove that rule now and the issues associated with Enron will repeat, sooner rather than later.
Thank you,
Tim Peters
Recently retired Manager

Anonymous — Jun 17, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Checks and balances are needed

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Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Jessica Huggins, Project Coordinator in Houston, TX. If it isn't broken, don't fix it. Too many trends are going towards a lack of transparency. Insiders will take advantage of this and the rest of us will lose out. Also, companies can hide their weaknesses longer, which hurts all of us in the long run. I want to keep my investments safe and rising steadily. Do not change to semi-annual reporting! Work with the people, not just for insider interests.

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 C Smith retired. This absolutely absurd. The market is not a Fascist regime and doesn't go on in the background. Must be front an center for all to see.

Get Outlook for Android

Anonymous — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 17, 2026 I am a longtime individual stock investor and hold my assets in street-name with my broker. I depend on regular earnings reports to determine whether to hold or sell various stocks AND to help in re-balancing my portfolio as prices rise and fall. The idea of dropping the quarterly requirement would be disastrous and allow corporations to hide from their investor partners. Make no mistake; it is vital that corporations, partnerships and others maintain quarterly reporting for the sake of retail and institutional investors, thank you.

____
~William O'Brien
13423 Blanco Rd., No.3143
San Antonio, Texas 78216
U.S.A.

/wjvo

Anonymous — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Once again it looks like this is a government meant to protect the extremely wealthy and corporations. Semi-annual reporting has been tried before with disastrous outcomes for the majority of people. Represent the people who elected you!

Sent from my iPad

Anonymous — Jun 17, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 17, 2026 Farmers are desperate for bees. Their ability to be survive is essential.

Anonymous — Jun 17, 2026
Subject: File No. S7-2026-15 From: Anonymous Less transparency comes with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of life savings. Quarterly reporting enhances investor decision-making, increases market efficiency, and lowers the cost of capital. When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark. Not cool.

Anonymous — Jun 17, 2026
Subject: File No. S7-2026-15 From: Anonymous I understand that the SEC is considering reducing US company reporting obligations from quarterly to semiannual. I believe that this change would not be beneficial to consumers or the US market. Consumers have a right to know with as much transparency as possible how a company is operating to inform their investment strategies. Reducing reporting results in less contemporaneous visibility for the consumer. Additionally, this change would place more US companies to be in line with international companies, thereby reducing the competitiveness of US companies internationally. Right now investors look to the US market in part because of greater transparency, and reducing such transparency through reduced reporting obligations can only be harmful to the competitiveness of US industries. For the benefit of both the US consumer and the US industries, I urge the SEC to reconsider this proposal.

Anonymous Retired — Jun 17, 2026
Subject: File No. S7-2026-15 From: Anonymous As a retiree, i am heavily dependent upon my retirement accounts. Poor investments can really impact my quality of life. The quarterly reports made by public companies are important to keep me and other regular folks aware of how things may be trending and to keep independent analysts informed and up to date. I don’t appreciate surprises in my financial investments. Public companies must still keep track of this information, whether published quarterly or semi-annually, the only additional expense to the companies would be in its presentation documents for the SEC, which would be relatively insignificant, as compared to the potential impact to millions of retirement accounts across the USA for the late information. If it’s made optional to report semi-annually or quarterly, of course the company (ESPECIALLY if they’re having any financial challenges that they don’t want the public to know about) will choose to report semi-annually so those insiders can cash out before the public has any opportunity to react. Further supporting the need for continued quarterly reporting to the SEC. Additionally the 6-month blackout of information provides insiders plenty of time to personally react to trends before the everyday investor has any inkling, so insiders gain and the public loses, further widening the ever increasing gap between the haves and have nots. Europe and Japan have tried the 6 month reporting and apparently they are looking to return to the quarterly reporting again. So why would the SEC look to move to semi-annually reporting unless they want to encourage insider trading. Not good.

Anonymous IT professional — Jun 17, 2026
Subject: File No. S7-2026-15 From: Anonymous This proposal should not be approved, the reporting protects the public and only serves to further shield CEOs and shareholders from accountability. The rule changed because of an issue so let's avoid repeating history and continue to learn from it. Respectfully.

Anthony Agliata — Jun 17, 2026
Subject: S7-2026-15 From: Anthony Agliata Affiliation: Jun. 17, 2026 Quarterly reports with accountability are critical to a trusted and stable economy. We have seen in the past what happens when we push aside rules and regulations for quick profit. The people responsible often pay no cost while investors and hard working people loose everything. Do not allow this rule to be changed for profit at the top of the economy. A fair and stable system is necessary to prevent catastrophic financial losses. Why would we open a system that encourages and even hides corruption??

Tony Agliata
Senior Visual Designer
Cincinnati Ohio

Sent from my iPhone

Anthony C — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anthony C Affiliation: Jun. 17, 2026 Anthony, attorney. It matters because we as individuals are already behind politicians and insiders who trade on inside information without consequences. By moving to a 6 month period, you’re allowing more fraud, both from an insider trading perspective and a company’s ability to hide bad information.

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anthony harley — Jun 17, 2026
Subject: S7-2026-15 Comment From: anthony harley Affiliation: Jun. 17, 2026 Anthony Harley Quality Lab Tech: Reporting every six months will make it harder to invest, make it too easy for insiders to cheat

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Anthony Lawson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Lawson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: continue quarterly reporting. I don't want my retirement devalued

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anthony radford — Jun 17, 2026
Subject: S7-2026-15 Comment From: anthony radford Affiliation: Jun. 17, 2026 Investors need current and accurate information to make decisions on how to invest their hard earned money.

Quarterly reporting is paramount I've transparency and as an aid in making intelligent investment decisions!

Anthony Roark — Jun 17, 2026
Subject: S7-2026-15 Comment From: Anthony Roark Affiliation: Jun. 17, 2026 This new proposal, while hopefully well intentioned, invites fraud and would aid in its deception.

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apapageee — Jun 17, 2026
Subject: S7-2026-15 From: apapageee Affiliation: Jun. 17, 2026 I OBJECT to the proposed changes to the quarterly reporting requitement for companies to a semi-annual basis on their company's financial filings. Please do not change that.These companies need to be kept accountable!

Respectfully,

Alexandra Papageorge, Trinity FL

Sent from my Galaxy

Apesnape April Dew Perritt — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Apesnape April Dew Perritt Affiliation: Jun. 17, 2026 To the Securities and Exchange Commi I do not believe that it is constitutional or morally right I feel as though large companies should have to disclose all information to anyone individual anyway it doesn't matter who they are they should have just as much rights to their retirement to their pensions to all of their investments getting the same opportunity as any other Americanssion: y'all are continuously causing the American people to feel as though they're alienated mistreated and took advantage of that they are stolen from and lied to and so we will be adding you to or large companies too this issue of a problem that we are having in the attempts of fixing problems we have here in America don't add to it

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April Kittel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: April Kittel Affiliation: Jun. 17, 2026 Do not revert back to semi annual. We need eyes n ears on reporting g for accuracy and transparency

Sent from my iPhone

April Siver — Jun 17, 2026
Subject: S7-2026-15 Comment From: April Siver Affiliation: Jun. 17, 2026 Why do we need to make this change?

Siver Career Center
105 S. Stemmons #104
Sanger, TX 76266
940-315-4789
info@sivercareercenter.com

Ariel Wilken — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ariel Wilken Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do that's best for the people, not the businesses.

Arlene Courtney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Arlene Courtney Affiliation: Jun. 17, 2026 It’s imperative that quarterly earnings and report should be filed by all companies! We must protect the investments of everyone!

Arlene Davey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Arlene Davey Affiliation: Jun. 17, 2026 Yes. No more cheating

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Arlene Page — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Arlene Page Affiliation: Jun. 17, 2026 Leave it where it is. America doesn’t trust anyone in this climate of fraud. Don’t make it easier to hide losses or gains.

Sent from my iPhone

Arlene Szalay — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Arlene Szalay Affiliation: Jun. 17, 2026 I want quartly reporting to remain in place. It's important to keep track and have transparency of my investments.

Arlynn Collard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Arlynn Collard Affiliation: Jun. 17, 2026 Arlynn Collard, Educator, Alb. NM This is ridiculous! There is no reason for a change other then to benefit the companies all of which are doing very well finacially with our money. We have the technology and capacity to report quarterly and there is no reason companies should not. This could cause people to lose 1/3 or more of their investments and savings. Leave this as it is. Do not change reporting rules.

Arnette Ross — Jun 17, 2026
Subject: S7-2026-15 From: Arnette Ross Affiliation: Jun. 17, 2026 This loosening of financial management, in order to allow under reporting of yearly data, is detrimental to the health of the American economy. The arbitrary role back of financial regulations, enacted by the Roosevelt administration, has been a cornerstone of the Republican/GOP agenda. Every since the inception of those regulations, Republican efforts has been geared towards protecting those who have unscrupulous, if not diabolical, business ethics. Without timely information a true picture cannot be established. In the fast pace of today's computer driven business choices, up to the moment information is critical for future development. To delay reporting only absolve those whose practices cannot survive scrutiny. Why allow the economy to be "FLEECED " by those who are "LEAST" prepared to spend the requisite time required for restitution in their immoral behavior in their business practices.

Arnold Brown — Jun 17, 2026
Subject: S7-2026-15 From: Arnold Brown Affiliation: Jun. 17, 2026 Requiring CEO and CFOs of public companies to affirm and attest to the accuracy of the company's financial reports every quarter is fair and sound legislation. There is no need to tamper with the regulation.

Arnold O Brown

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arsailman — Jun 17, 2026
Subject: S7-2026-15 From: arsailman Affiliation: Jun. 17, 2026 It is necessary for the public to know what's going on with our business sector.

Art Jones — Jun 17, 2026
Subject: S7-2026-15 From: Art Jones Affiliation: Jun. 17, 2026 Keep the present rule because if you don't learn from history you are bound to repeat it.

Art Kitch — Jun 17, 2026
Subject: S7-2026-15 Comment From: Art Kitch Affiliation: Jun. 17, 2026 This is total nonsense keep the quarterly’s please do not switch to twice yearly. That would just set up the average investor for

disaster.
Thank You
Art Kitch

Sent from my iPad

Arthur Jones — Jun 17, 2026
Subject: S7-2026-15 Comment From: Arthur Jones Affiliation: Jun. 17, 2026 Sounds like another way Trump can rip off investors. This is another way for Executives to cash in before their poor decisions catch up to them.

Arthur Porrata Arthur Porrata — Jun 17, 2026
Subject: File No. S7-2026-15 From: Arthur Porrata The quarterly reporting has been working very well, let's not change it, transparency is important for investor confidence. Thank you.

Ashley DeGianelli — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ashley DeGianelli Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The public needs to know and have access to quarterly reports in order for trust in the stock market to be maintained.

who would invest without being informed on the progress a company is making against its goals, or in the free market.

Ashley Lucas — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ashley Lucas Affiliation: Jun. 17, 2026 I'm just trying to get my life back, my family... I made mistakes...I also learned from them.. I want to be better! Help me?! #MeToo

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Audrey Allen — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Audrey Allen Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Our government needs more disclosure in place from public companies, not less. These plans are detrimental to retail investors — and must be stopped.

Audrey Gallant — Jun 17, 2026
Subject: S7-2026-15 Comment From: Audrey Gallant Affiliation: Jun. 17, 2026 QUARTERLY at least!!

Sent from my iPhone

Audrey Morris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Audrey Morris Affiliation: Jun. 17, 2026 We need transparency and quarterly reporting.

Audrey Morris
913-707-4717

Ava Fitzstevens — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ava Fitzstevens Affiliation: Jun. 17, 2026 The American people deserve transparency from the SEC. These are publicly traded entities, and therefore the public has the right to know exactly what's going on. My name is Ava Fitzstevens. I am a public school teacher and this matters to me because I deserve to know what's happening on the market with investments and businesses. I deserve to know who is being sued who's doing well who's not doing well. It informs my decisions along with any other American who invests their money or supports openly publicly traded companies. The attempt to do this deeply cracks, a foundation of trust that is already on extraordinarily shaky ground. This is absolutely not an attempt to save money or to streamline. This feels like an attempt to deceive. If you do this, you will shake the American people's faith in our financial institutions more than they already are. Please maintain the integrity of the SEC by continuing to inform the American people quarterly.

Ava Fitzstevens
7th Grade Science
Heritage Middle School

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avalonpwf (null) — Jun 17, 2026
Subject: S7-2026-15 Comment From: avalonpwf (null) Affiliation: Jun. 17, 2026 We rely on quarterly information to make financial decisions.

Patricia Freyermuth

Retired medical assistant

Sent from my iPad

Avery Bourgeault — Jun 17, 2026
Subject: File No. S7-2026-15 From: Avery Bourgeault I'm an up and coming senior in highschool, and I plan on studying business in college. I have taken intro to business and am signed up for AP Business next year, I'm a participating Treasurer of my schools FBLA chapter. I don't think that this is a smart decision. With less reporting of public company's the market won't be able to react to how those companies are performing. I understand I have a limited knowledge on the market and economy since I'm young and haven't had much experience but even I know that this shouldn't be done.

B A — Jun 17, 2026
Subject: S7-2026-15 From: B A Affiliation: Jun. 17, 2026 Anything to steal more money for the already rich huh? How far are you willing to push us?

Sent from my Galaxy

B Baylon — Jun 17, 2026
Subject: S7-2026-15 Comment From: B Baylon Affiliation: Jun. 17, 2026 Status quo, please!

B Henderson — Jun 17, 2026
Subject: S7-2026-15 From: B Henderson Affiliation: Jun. 17, 2026 Keep the quarterly filings!

Sent from my iPhone

B Jay — Jun 17, 2026
Subject: File No. S7-2026-15 From: B Jay Bad idea. Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Quarter to quarter, short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed.

B Perk — Jun 17, 2026
Subject: S7-2026-15 Comment From: B Perk Affiliation: Jun. 17, 2026 Quartily reports are a must, to catch mistakes before the end of year ! And to balance the finances!

B&J Wise — Jun 17, 2026
Subject: S7-2026-15 From: B&J Wise Affiliation: Jun. 17, 2026 If anything, under the MAGA laxness toward monopolization and regulation, the reporting should be MORE often so that corporate moves are at least under scrutiny by investors if not the SEC.

Sincerely,
Jack Wise

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baby zues — Jun 17, 2026
Subject: S7-2026-15 From: baby zues Affiliation: Jun. 17, 2026 More frequent reporting means more protection from every angle!!! It means less fraud is likely to occur due to constant monitoring.

Bambi S — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bambi S Affiliation: Jun. 17, 2026 Financial reports are extremely important for the average American.
Knowing how well a corporation is doing is essential to understanding how their savings is being used.

Barb Leonard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Barb Leonard Affiliation: Jun. 17, 2026 Leave it as it is. Washington needs to STOP picking on the real workers and the not-rich people. Getting tired of you stealing our money and giving it to the rich, including yourselves!

Barb S — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Barb S Affiliation: Jun. 17, 2026 I support quarterly reports.

Sent from my iPhone

Barb Wernli — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Barb Wernli Affiliation: Jun. 17, 2026 As a 79 year old widow I can’t afford to take a chance on losing any of my hard earned money especially in this uncertain economy.
It’s working fine, leave it alone!

Sent from my iPhone

Barb Williamson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barb Williamson Affiliation: Jun. 17, 2026 Don’t you think there’s enough mistrust in companies and our government already?? Keep reporting at three months!!

Sent from my iPhone

Barbara Bonville — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Bonville Affiliation: Jun. 17, 2026 Keep quarterly signing reports.

Sent from my iPhone

Barbara Braa — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Braa Affiliation: Jun. 17, 2026 I'm requesting that quarterly reporting remain quarterly not semiannually. FOUR QUARTERS FOREVER MORE is best. With our computer systems in this day and age there's no reason to cut back on this reporting.
B. Braa, Trust Officer (retired), Kansas

Barbara Brace — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Brace Affiliation: Jun. 17, 2026 Transparency is the only option, not ghosting.

Barbara Brace
Retail worker

Barbara Cereghino — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Cereghino Affiliation: Jun. 17, 2026 Quarterly reporting ensures that overseers can see trends before they become entrenched.

Sent from my iPad Pro

Barbara Cunningham — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Cunningham Affiliation: Jun. 17, 2026 We watched the signature crack a $2.7 billion fraud.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he

went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Sent from my iPhone

Barbara De — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Barbara De Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
ALL news is the basis of any investment.
ALL news access must be the same for every investor.

Barbara Glamser — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Glamser Affiliation: Jun. 17, 2026 Barbara Glamser, Retired. This is just another way for companies to enrich their profits. They would know when to buy or dump stock. Investors would be left in the dark.

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Barbara Hopper — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Hopper Affiliation: Jun. 17, 2026 Quarterly reporting keeps my retirement money safe from crooked CEOs and CFOs. It is no problem for honest CEOs and CFOs to sign a quarterly report. It doesn't take much effort for an honest company to produce them. The only reason to stop quarterly reporting is to bide time for fraudulent companies to cook the books. KEEP QUARTERLY REPORTING!!!!

Barbara Jacobi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Jacobi Affiliation: Jun. 17, 2026 There is no valid reason to change the rules of disclosure of record. This is simply a grab by the Rich to get richer.

Barbara
303 810 6195

Barbara Jenkins — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Jenkins Affiliation: Jun. 17, 2026 Keep up with quarterly reports. Keep them accountable.

BARBARA JENNINGS — Jun 17, 2026
Subject: S7-2026-15 Comment From: BARBARA JENNINGS Affiliation: Jun. 17, 2026 Keep Quarterly Reporting. Remember Enron

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Barbara Mitchell — Jun 17, 2026
Subject: File No. S7-2026-15 From: Barbara Mitchell To Whom it may concern, So many of us now depend on investments for our retirement funds, do not cut off necessary information. Longer gaps will create an advantage for corporate insiders and allow more time for fraud to grow. We switched to quarterly reporting in 1970, at that time the SEC said that trading markets should have the benefit of quarterly financial information. What has changed? If the reports have become more detailed than they were in 1970, remember we now have computers. Transparency to investors should be the priority. Thank you for your time.

Barbara OConnor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara OConnor Affiliation: Jun. 17, 2026 Must continue with quarterly reporting. Too much fraud and lack of transparency already exists in our country. This is not the time to change/delay this reporting

Get Outlook for Android

Barbara Palant — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Palant Affiliation: Jun. 17, 2026 It's an awful idea. Way too much opportunity for illegal activities. We have far too much lack of transparency in this administration.

Barbara Palant, retired. This matters to me deeply because I need to know how my retirement investments are doing.

Sent from my iPhone

Barbara Peters — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Peters Affiliation: Jun. 17, 2026 Keep it at 4 a year.

Barbara Petraske — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Petraske Affiliation: Jun. 17, 2026 If it isn't broke why change it? Transparency PLEASE

Sent from my iPhone

Barbara Russell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Barbara Russell Affiliation: Jun. 17, 2026 Such a bad idea. STOP trying to hurt the lower and middle classes! That doing something like this is even on your radar is astounding.

Barbara Searcy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barbara Searcy Affiliation: Jun. 17, 2026 Why would you do this?! Oh, so that YOUR public be kept in the dark while you play your money, profit gains. NO!

Sent from my iPhone

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barbara smachetti — Jun 17, 2026
Subject: S7-2026-15 Comment From: barbara smachetti Affiliation: Jun. 17, 2026 Not on my watch!

Barbara Smachetti

Sent from my iPad

Barbara Smachetti — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Smachetti Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission

Do not change from quarterly reports.

Barbara

Barbara Whitford — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Barbara Whitford Affiliation: Jun. 17, 2026 Quarterly please. Let’s keep us shareholders getting information that we need in order to make sound decisions.
Barbara Whitford, retired, Maine, investments are my life line

Sent from my iPhone

Barbara Wilkinson — Jun 17, 2026
Subject: S7-2026-15 From: Barbara Wilkinson Affiliation: Jun. 17, 2026 Quarterly reporting is

accountability to shareholders and general public. It MUST remain a standing obligation along with other SEC required filings.

Sent from my iPhone
Barbara Wilkinson

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barbara williford — Jun 17, 2026
Subject: S7-2026-15 From: barbara williford Affiliation: Jun. 17, 2026 Barbara Williford, Verizon retiree in Richmond, VA.
If there's nothing to hide, why change what has been working. Handing people ways to possible criminal activity makes the SEC complicite

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BARBARA WOLF — Jun 17, 2026
Subject: Comment on S7-2026-15 From: BARBARA WOLF Affiliation: Jun. 17, 2026 I depend on quarterly reporting to protect the assets that I depend on for living as I am retired. Please do not allow companies to report earning less. It will affect my ability to make financial decisions.
Barbara Wolf

Sent from my iPhone

Barrett Benton — Jun 17, 2026
Subject: S7-2026-15 From: Barrett Benton Affiliation: Jun. 17, 2026 Transparency is vital. Eliminating quarterly reporting does away with this.

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barry — Jun 17, 2026
Subject: S7-2026-15 Comment From: barry Affiliation: Jun. 17, 2026 Please do not allow them to rob us again. We have these laws to protect us from the Sharks that do sharky things when given an opportunity.

Barry R. Shevlin, CFS
Shevlin Investments, Inc
502 Lakeside Drive
Southampton, PA 18966

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Barry Bobek — Jun 17, 2026
Subject: S7-2026-15 Comment From: Barry Bobek Affiliation: Jun. 17, 2026 Please require the reports quarterly.

Barry A. Bobek, Esquire
Bobek & Bobek

4752 Seaboard Avenue
Jacksonville, Florida 32210
Cell: (904) 382-2239

WE WILL NEVER ASK YOU TO WIRE FUNDS TO ANYONE ANYWHERE. IF EVER YOU RECEIVE AN EMAIL FROM US REGARDING THE TRANSFER OF FUNDS, PLEASE CALL US IMMEDIATELY AT (904) 382-2239.

BARRY DODGE — Jun 17, 2026
Subject: S7-2026-15 Comment From: BARRY DODGE Affiliation: Jun. 17, 2026 Maintain quarterly reporting. Shareholders and prospective investors need a clear view of a public company's financial status. Thanks to your attention to this matter. Barry Dodge, individual investor.

Web: artbeardodge.com
Instagram: beardodge

Battle Beasley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Battle Beasley Affiliation: Jun. 17, 2026 Please be sensible be transparent

Sent from my iPhone

Beatrice Shahan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beatrice Shahan Affiliation: Jun. 17, 2026 Please do not go back to semi yearly reporting!! The return on investments did not work well the last time you did this!!! What is the purpose of the change? It will hurt the economy!!

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beausmom1 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: beausmom1 Affiliation: Jun. 17, 2026 We need more oversight not less.

Sent from my Galaxy

Becky G — Jun 17, 2026
Subject: S7-2026-15 Comment From: Becky G Affiliation: Jun. 17, 2026 Keeping quarterly reporting is very important. I have a lot of money invested in the stock market I want to be sure that it's protected. You are supposed to be helping to protect our money.

Rebecca Garner, senior citizen.

Becky Smith — Jun 17, 2026
Subject: S7-2026-15 From: Becky Smith Affiliation: Jun. 17, 2026 Becky Smith - Mortgage Finance - Residential Loan Originator for over 30 years. Denver, Colorado.
Living through the nightmare of the Enron and huge housing meltdown was unfair to the American Public and to those honest, full income and asset documentation lenders, who were working as usual, getting families into homes of their own.

American families need to be protected and not CHEATED and their life savings HARMED by CEO's who care for nothing but their own selves profitability.

CEO's need to be held accountable and American families protected.

Keep CEO's responsible for their actions and reported profits by continuing to sign on the validity of their accounting reports, every quarter. Do not loosen this requirement. PLEASE!

Sent from Becky Smith's iPhone
303-778-1544

Please Read:

Wire instructions should only come from the title company on your transaction. Never wire money without personally verifying with the title company that the wiring instructions are correct. Do not send confidential personal information to unknown emails or phone numbers; always personally verify with a trusted source before sending this information.

Bela Nemeth — Jun 17, 2026
Subject: S7-2026-15 From: Bela Nemeth Affiliation: Jun. 17, 2026 Keep the law as is, do not change

Sent from my T-Mobile 5G Device
Get Outlook for Android

Belinda Gamboa — Jun 17, 2026
Subject: File No. S7-2026-15 From: Belinda Gamboa It is disappointing that yet again decisions are being made for the benefit of companies and investors at the risk to the millions of people who rely on the information to make informed decisions about their financial futures. This is ridiculous and a slap to the face of everyone who saves and scrapes pennies to retire. The companies and investors we're talking about make so much money, the least they can do is submit some paperwork.

Belinda Saddler Belinda Saddler — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Belinda Saddler Belinda Saddler Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Stop what you're trying to do. How cheating and robbing the American people.

Belinda Tidwell — Jun 17, 2026
Subject: S7-2026-15 From: Belinda Tidwell Affiliation: Jun. 17, 2026 Belinda Tidwell. Azle,Texas. Retired Sales. This keeps people honest, instead of greedy. If given a Get Out Of Jail Free Card . It will happen again.

Sent from my iPhone

Ben Moss — Jun 17, 2026
Subject: S7-2026-15 From: Ben Moss Affiliation: Jun. 17, 2026 This is utter bull ****. Corporations and their CEOs have proven time and time again that they hold profits above responsible, ethical business.

Don't these welfare queens get enough handouts?

KEEP QUARTERLY REPORTING.

Ben Moss

Ben shipe — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ben shipe Affiliation: Jun. 17, 2026 These markets are already gamed in the favor of market makers, institutions, and hedge funds. Having the funding to manipulate price, trading in dark pools to conceal momentum. They also have the means to utilize every tool that retail investors have no access to providing them with real-time and up to date information. The SEC needs to stop sucking the dicks of these cheating slimebags and do thier job and level the playing field and create a fair trading environment for everyone. The free and open market is what built this country let's return to it.

Benjamin Nachumi — Jun 17, 2026

Subject: My view on Rule S7-2026-15 From: Benjamin Nachumi Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: If this passess, and quarterly signed statements are no longer required, I will be less likely to invest in US stock issues.

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bergiez — Jun 17, 2026
Subject: Comment on S7-2026-15 From: bergiez Affiliation: Jun. 17, 2026 Quarterly reporting must be mandatory! Many of us are “elderly” and are very active in planning where OUR money is! This smells like Bernie Madoff all over again

Sent from my iPhone

Bernie Killian — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bernie Killian Affiliation: Jun. 17, 2026 Paul Killian retired: Keep your corrupt hands off changing quarterly reports.

Sent from my iPhone

Bertie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bertie Affiliation: Jun. 17, 2026 Just another way to avoid accountability!

Bertie — Jun 17, 2026
Subject: S7-2026-15 From: Bertie Affiliation: Jun. 17, 2026 Quarterly!

Beryl Miller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beryl Miller Affiliation: Jun. 17, 2026 I want to keep getting quarterly reports. Let’s keep things as visible as possible. There has been enough Wall Street shenanigans.

Sent from my iPad

Beth — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Affiliation: Jun. 17, 2026 Please keep the quarterly reports

Sent from my iPhone

Beth Alverson — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Beth Alverson Affiliation: Jun. 17, 2026 What the hell! We are retired and need , repeat need , to have any investments grow to keep up with this!?!?! Inflation and live the rest of our life with dignity!! Beth Alverson, retired medical lab scientist, Iowa- We are the people. American people who deserve better.

Sent from my iPhone

Beth Davidson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Davidson Affiliation: Jun. 17, 2026 Please do not permit reporting to return to 1955 standards! I am a retired, MBA executive banker and understand that this will only help companies looking to hide information from investors like me. Information helps us. Beth Davidson, Lakewood Ranch, Florida

Sent from my iPhone

Beth Durham — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beth Durham Affiliation: Jun. 17, 2026 Do not change this rule!

Beth Holbrook — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beth Holbrook Affiliation: Jun. 17, 2026
Bethholbrook1954@gmail.com, STOP
THIS HORRIBLE SECRET BUSINESS MOVE, ENOUGH PF HIDING ALL THE MONEY COMPANIES MAKE, haven't we had enough of this SNEAKY BUSINESS!

Beth Kriegel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Kriegel Affiliation: Jun. 17, 2026 Retired CFO and current investor. Dallas, Texas. I need timely information to help able to make decisions. In this day and age this is very important. Why go backwards when everything else is moving forward to more information? I need full information to make relevant decisions. I cannot lose my retirement funds due to lack of timely disclosure. That would be detrimental to most investors. Too much happens in 6 months in the world economy.

Sent from my iPhone

Beth Mecchi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Mecchi Affiliation: Jun. 17, 2026 Beth
Owners rep / project manager
Connecticut

I disagree with any change that would lead to substantial loss of income from investments that so many are going to need in retirement just to make ends meet. This would do just that, including

forcing so many to fall into poverty and creating burdens on the economy (public funds needed to support a greater number of poverty-level citizens as well as reduce taxes paid due to the resulting reduced portfolio of taxable RMD's), especially when you consider we are at the cusp of the baby boomer generation of retirees (ie, huge population) - and for what purpose?
Terrible move.

Beth Nielsen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Nielsen Affiliation: Jun. 17, 2026 So as a professional accountant and individual investor, it's important to have current reporting . Quarterly is essential to see trends and problems. Please keep the reporting requirements quarterly.
Beth David
Colfax, CA

Sent from my iPhone

Beth Saarela — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beth Saarela Affiliation: Jun. 17, 2026 You better keep quarterly reports. No one asked for less transparency for corporations. No one asked for less transparency at any level.

Get Outlook for iOS

Beth Stetzler — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Beth Stetzler Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I cannot make informed decisions about my retirement savings plan if this proposed rule becomes law.
I care about companies that make transparency a cornerstone of their business practices. Certified B corporations, in particular, hold higher weight in my personal investment strategy. I want to see sustainable investment become the norm.
Thank you for reading. Please make the best decision that considers future generations of this planet.

Beth Thompson — Jun 17, 2026
Subject: S7-2026-15 From: Beth Thompson Affiliation: Jun. 17, 2026 My name is Beth Thompson.

Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie.
The reason quarterly audits are in place because ENRON was caught engaging in illegal activities. The public has the right to know they are not reverting back yo their old ways. This administration is corrupt enough; we don't need any more illegal activity happening without the public's knowledge.

Sincerely,

Beth A. Thompson
Social Studies Teacher
MS Special Education
BA History/Social Studies Education

Beth Watson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beth Watson Affiliation: Jun. 17, 2026 For years we had good company retirements. Then we were forced to set aside money and invest for our retirements. Now as many have retired you want to stop quarterly reporting? This is one of the ways we live after retirement now and you want to hide OUR money from us for 6 months? A lot can happen in 6 months. I have a sneaky suspicion rich people will still have access and the WORKING people won't and we will get screwed. What is wrong with you? Why are you so evil when you are living on easy street. And we are just trying to survive and live out our lives with dignity which can and does require monetary means.

Sent from my iPhone

Beth Whitehead — Jun 17, 2026
Subject: S7-2026-15 From: Beth Whitehead Affiliation: Jun. 17, 2026 Stop covering for thieves. Beth Whitehead, Nevada

Yahoo Mail: Search, Organize, Conquer

Betsy Datri — Jun 17, 2026
Subject: S7-2026-15 From: Betsy Datri Affiliation: Jun. 17, 2026 Quarterly reporting has kept the money-grubbers more accountable. Keep it! In these times of massive fraud and corruption in government and the stock market, we need MORE scrutiny of those in powerful positions, not less!!!

Betsy Wiest — Jun 17, 2026
Subject: S7-2026-15 Comment From: Betsy Wiest Affiliation: Jun. 17, 2026 This is wrong on every level.

Bette Wycoff — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Bette Wycoff Affiliation: Jun. 17, 2026 To the Securities

and Exchange Commission:
I need to know how investments are doing at least once a quarter

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Betty Adkins — Jun 17, 2026
Subject: S7-2026-15 From: Betty Adkins Affiliation: Jun. 17, 2026 Continue quarterly reporting. Do not want to go down that road again.

Betty Bailey — Jun 17, 2026
Subject: S7-2026-15 From: Betty Bailey Affiliation: Jun. 17, 2026 Betty Bailey Retired, Dallas, TX Quarterly financials are a must if we are to keep CEO's & their companies honest.

Betty Haas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Betty Haas Affiliation: Jun. 17, 2026 For the love of God, please do not roll back reporting requirements for Wall Street. This will harm so many Americans and take away any profits from 9 millionaires/billionaires.

Get Outlook for Android

Betty Hollowell — Jun 17, 2026
Subject: S7-2026-15 From: Betty Hollowell Affiliation: Jun. 17, 2026 Keep the quarterly CEO certification in place for adequate accountability

Sent from my iPhone Betty

Betty Jo Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Betty Jo Anderson Affiliation: Jun. 17, 2026 Betty Anderson, Retired Medical Technologist. This is the only way to keep fraud from running rampant! Also need to hold the companies accountable for not dumping their shares on us when the company is in trouble.

Sent from my iPhone

Bev Gestrine — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bev Gestrine Affiliation: Jun. 17, 2026 We need quarterly reporting so we can make wiser and faster informed choices.

Get Outlook for iOS

Beverley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beverley Affiliation: Jun. 17, 2026 I want to be able to react to company earnings on a quarterly basis, NOT semiannually!!!!
Beverley Bernstein
Retired

Sent from my iPhone

Beverly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Beverly Affiliation: Jun. 17, 2026 Please hold investment companies accountable and keep my reports coming to me on a quarterly basis.

Beverly Famigletti

Sent from my iPhone

Beverly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Beverly Affiliation: Jun. 17, 2026 Beverly L, retired, Houston Tx. Quarterly reporting does allow for closer scrutiny to maintain transparency which is an important issue for investors, allowing for trust in the companies by those considering which companies to invest. Don’t decrease the frequency. The distrust in companies grows with actions that indicate less oversight. Thank you for your attention.

Signed, A concerned citizen

BEVERLY PLETSCH — Jun 17, 2026
Subject: S7-2026-15 Comment From: BEVERLY PLETSCH Affiliation: Jun. 17, 2026 i don't see a sensible reason for this . In fact, in light of many undisclosed scandals and systems fraught with discrepancies and fraud, this presents as an outlier to the availability of these events being able to continue without disruption. I am not in favor of a six month hiatus from accountability

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Beverly Spraggins — Jun 17, 2026
Subject: S7-2026-15 From: Beverly Spraggins Affiliation: Jun. 17, 2026 Save quarterly reporting! Save accountability!

Sent from my iPhone

Bill Bumgarner — Jun 17, 2026

Subject: S7-2026-15 Comment From: Bill Bumgarner Affiliation: Jun. 17, 2026 Keep the reports quarterly.
Don't let SEC hide information

William Bumgarner
Retired
Age 83
Bernalillo, New Mexico

Bill Geringer — Jun 17, 2026
Subject: S7-2026-15 From: Bill Geringer Affiliation: Jun. 17, 2026 Quarterly reporting keeps companies honest. Too easy to hide shady activities with half year reporting.
Bill Geringer
Retired Engineer
Cicero IN

Bill

Sent from my iPhone

Bill Gow — Jun 17, 2026
Subject: S7-2026-15 From: Bill Gow Affiliation: Jun. 17, 2026 no more enrons... jail the crooks !!!

Bill Hoffman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bill Hoffman Affiliation: Jun. 17, 2026 I oppose the proposal to reduce quarterly results reporting by listed corporations, which is totally opposite for the public purposes of the SEC. Data is now much easier to gather and report than ever before. What is the public benefit from shielding it from shareholders and potential purchasers of shares? We need up-to-date data to make informed decisions. As a retiree, most of my income comes from my investments. I will have less basis for investment decisions if this proposal is finalized. Thank you for considering my concern.
William B. Hoffman, retiree
Washington, DC 20015.

Bill Krauss — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bill Krauss Affiliation: Jun. 17, 2026 Stop blindly obeying the king, so that he and his friends can hide their wealth.

Bill Matthews — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bill Matthews Affiliation: Jun. 17, 2026 More time to hide bad behavior is not the way I want to see oversight going. This does not save me any money, and gives more time in the dark for shenanegans. I want a bright light shining on people handling MY money,

not running blindly ahead in the dark. Keep Quarterly Reporting.

Bill Mumford — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bill Mumford Affiliation: Jun. 17, 2026 Keep Quarterly reporting.

Sent from my iPhone 12

Bill Neal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bill Neal Affiliation: Jun. 17, 2026 Keep 10-Q. Keep Companies honest. Do your job and protect investors. We rely on full quarterly reports for our investments. Wm. J. Neal, Emeritus Professor

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Bill Niles — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bill Niles Affiliation: Jun. 17, 2026 Please do not stop quarterly reporting requirements! These rules were put in place for very good reasons!

Bill

Bill Oram — Jun 17, 2026
Subject: S7-2026-15 From: Bill Oram Affiliation: Jun. 17, 2026 No don’t change to biannual that would simply be a stupid move

Sent from my iPhone

Bill Seymour — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bill Seymour Affiliation: Jun. 17, 2026 I don’t want quarterly reporting. This is a dumb idea.

Bill Seymour

Bill Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bill Smith Affiliation: Jun. 17, 2026 Keep it Quarterly!!!!!!!!

Sent from my iPhone

Bill Wasserman — Jun 17, 2026
Subject: S7-2026-15 From: Bill Wasserman Affiliation: Jun. 17, 2026 The protections afforded to many citizens by quarterly reporting are too important to change. I'm a retired health care administrator. My money manager agrees with me that quarterly reporting is hardly a major burden and should be continued to protect people like me from unscrupulous corporate executives.

Billie Yoder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Billie Yoder Affiliation: Jun. 17, 2026 This was done in 1955 and screwed many Americans and you plan to this again. Do not do this to us again. We learn from history and this is a failure....

Billy Green — Jun 17, 2026
Subject: S7-2026-15 Comment From: Billy Green Affiliation: Jun. 17, 2026 Why should they change except they can be more deceptive and have an advantage. When you buy into a company, you want the last 3 months not quarter before last.

Sent from my iPad

Birgit Calhoun — Jun 17, 2026
Subject: re: hiding financials for six months From: Birgit Calhoun Affiliation: Jun. 17, 2026 No! I really mean no. And if anyone doubts me, Again I say no, do not let public companies hide their financials for six months. Birgit Calhoun

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Blue Sigh — Jun 17, 2026
Subject: S7-2026-15 Comment From: Blue Sigh Affiliation: Jun. 17, 2026 Enough ! Stop the continued effort to destroy the people !

Yahoo Mail: Search, Organize, Conquer

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bmischief — Jun 17, 2026
Subject: S7-2026-15 Comment From: bmischief Affiliation: Jun. 17, 2026 Keep it honest! That would be a sure in Trump world!

Bob Bobbertson — Jun 17, 2026
Subject: S7-2026-15 From: Bob Bobbertson Affiliation: Jun. 17, 2026 Common people, with their retirements on the line, have a right to know how the companies that they are putting their hard earned money into are doing. Quarterly reporting is part of transparency. Thank you. Dan Miller

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Bob Boetcher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Boetcher Affiliation: Jun. 17, 2026 Please retain the quarterly reporting requirement. It is one method for me to keep track of corps. in my portfolio!
R Boetcher, GC

Bob Brinkman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bob Brinkman Affiliation: Jun. 17, 2026 Further proof that our government values corporations over people, stop making it easier for corporations to rip us off.

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bob conrad — Jun 17, 2026
Subject: S7-2026-15 From: bob conrad Affiliation: Jun. 17, 2026 Enron was a disaster, you had an internal SEC report from one of your own forensic computer people that stated the watchdogs at Enron were not doing their job and still you did nothing, over 9000 employees lost their life savings inthe company plan. Don't you dare let the CEO's get away withs such fraud.

Bob Cowman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Cowman Affiliation: Jun. 17, 2026 As an investor, I am only comfortable if the company's present their quarterly Financial statements.

I cannot sit by and wait for 6 months, no 8 months, to find out that the company
I own is in trouble.

I was a commercial banking SVP and Sr. Underwriter and I know the hazards of not getting financial reporting on a timely basis.

This is a very risky proposition and I am opposed to it strongly.

Robert Cowman
Jacksonville,
FL

Yahoo Mail: Search, Organize, Conquer

Bob Cowman — Jun 17, 2026
Subject: Re: S7-2026-15 Comment From: Bob Cowman Affiliation: Jun. 17, 2026 The so called benefits claims are specious.

In our times, a company CFO can make a few adjustments, press a button and produce a financial report.

Cutting our two reporting cycles will save money only from the time spent in producing the reports and I doubt anyone will be laid off in the accounting department because they only report twice a year instead of four times.

If this has to be done, what they should do is modify the 10-Q requirements to allow for minimal text and schedules. A balance sheet, income statement, cash flow statement, and reconciliation of equity is all that is needed, except for key metrics in industries like finance where certain things like non-accrual loans is a must know item.

No matter the frequency, management will still have to play the game of getting things in order by semi-year end. Frequent reporting forces them to keep things in order, like working capital components, and overhead.

No, there would be no material benefits by reducing reporting. Don't be fooled by the hype.

On Wednesday, June 17, 2026 at 10:43:07 AM EDT, Jim Cowman <jamescowman57@gmail.com> wrote:

I agree with you.

On Wed, Jun 17, 2026 at 9:43 AM Bob Cowman <bobcowman@yahoo.com> wrote:
As an investor, I am only comfortable if the company's present their quarterly Financial statements.

I cannot sit by and wait for 6 months, no 8 months, to find out that the company I own is in trouble.

I was a commercial banking SVP and Sr. Underwriter and I know the hazards of not getting financial reporting on a timely basis.

This is a very risky proposition and I am opposed to it strongly.

Robert Cowman
Jacksonville, FL

Yahoo Mail: Search, Organize, Conquer

Bob Dickson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Dickson Affiliation: Jun. 17, 2026 We should continue with quarterly reports. Regular people need the information and protection.

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bob gies — Jun 17, 2026
Subject: S7-2026-15 Comment From: bob gies Affiliation: Jun. 17, 2026 IMO, a publicly traded company should be open to public scrutiny at any time. To hide the books or what the company is doing behind a quarterly report or a bi annual report is ridiculous and you should be ashamed of even proposing the idea of closing the books for an extended period of time beyond the present quarterly report. You exist to protect the investor, not hide from them.
Bob Gies 585-797-5845

Bob Gould — Jun 17, 2026
Subject: S7-2026-15 From: Bob Gould Affiliation: Jun. 17, 2026 Transparency is crucial for investors and opportunities for corruption should be limited. Quarterly reports simply are more ethical. Investors are looking to improve the future for themselves, their families, and their country. While a small percentage of investors are playing with Monopoly money, many, many more are working toward their continued livelihood. Let's keep corporate leadership honest.

Robert Gould
Retail Associate
Mount Dora, Florida

Sent from my iPhone

Bob Hillenbrand — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Hillenbrand Affiliation: Jun. 17, 2026 Keep the quarterly reporting.
Lock it in.
No loopholes for cheating.

Sent from my iPad

Bob K — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bob K Affiliation: Jun. 17, 2026 I feel quarterly reporting is the way to go. If it ain't broke, don't fix it. My name is Robert Kelsey.

Sent from my iPhone

Bob Kennedy — Jun 17, 2026
Subject: S7-2026-15 From: Bob Kennedy Affiliation: Jun. 17, 2026 Having lost Enron investments, I would expect continuing oversight by the SEC to guard against fraud for all US taxpayers. Signed, Robert Kennedy, retired salesmen, Kalamazoo, MI.

Sent from my iPhone

Bob Lange — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Lange Affiliation: Jun. 17, 2026 Without quarterly reporting, the average investor is left in the dark!

Bob Little — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bob Little Affiliation: Jun. 17, 2026 Robert Little, Principal Urban Equity Partners, Cincinnati Ohio I support quarterly reporting. As an investor it is best to have current and clear financial reports on a quarterly basis. Investment decisions need this backup.

Bob Mcglothlin — Jun 17, 2026
Subject: S7-2026-15 From: Bob Mcglothlin Affiliation: Jun. 17, 2026 I feel it is necessary that the practice of quarterly reporting to the SEC is necessary to keep unscrupulous companies from taking undue advantage of stock holders and the general public as has happened in the past.

Sent from my iPhone

Bob Molenhouse — Jun 17, 2026
Subject: S7-2026-15 From: Bob Molenhouse Affiliation: Jun. 17, 2026 I see the SEC as the “gatekeeper “ for the citizens of the USA . There are millions of people relying on them to keep things honest. With the aging of the population more and more people rely on their life long savings to live on. Please do what you can to “keep things honest “ for the citizens!

Sent from my iPhone

Bob O'Connor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob O'Connor Affiliation: Jun. 17, 2026 I am disgusted to watch the dismantling of rules that were proven necessary over time.
Yours truly,
8647

Bob Thawley — Jun 17, 2026
Subject: File No. S7-2026-15 From: Bob Thawley The transparency of mandatory quarterly reporting is both critical to investors and a minimal requirement in a democracy

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Bob Villa — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bob Villa Affiliation: Jun. 17, 2026 Please do not change quarterly reporting, it is totally needed for accuracy and fairness.
Sent using Zoho Mail

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bobbiesable — Jun 17, 2026
Subject: S7-2026-15 Comment From: bobbiesable Affiliation: Jun. 17, 2026 Barbara Sable, retired Vietnam Era Veteran, and I think there is ENOUGH gift being performed by the president and his cabinet that ANYTHING with money changing hands should be scrutinized with a LARGE magnifying glass on a DAILY basis, so I think there should be MORE scrutiny, not less!

Sent from my Galaxy

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bobbrown95 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: bobbrown95 Affiliation: Jun. 17, 2026 Reporting only twice s year is a BAD IDEA. Leave it as is, quarterly.

Sent from my Galaxy

Bobby Curtin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bobby Curtin Affiliation: Jun. 17, 2026 Whomever thought of this new rule is forgetting their job is to protect the public against fraud. Less frequent information equals more corruption.

Sincerely,

Robert Curtin

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bojobill15 — Jun 17, 2026
Subject: S7-2026-15 Comment From: bojobill15 Affiliation: Jun. 17, 2026 If i'm held accountable for my actions and financial matters , so should the government and businesses be reporting every month they're accountability.

Sent from my Galaxy

Bonnie Brown — Jun 17, 2026
Subject: S7-2026-15 From: Bonnie Brown Affiliation: Jun. 17, 2026 We need businesses to stay accountable, please do not change this .

Clear Lake Self Storage

Bonnie Brown 260-668-5075

40 Powhattan Ct.

Fremont,IN 46737

Bonnie Carey — Jun 17, 2026
Subject: S7-2026-15 From: Bonnie Carey Affiliation: Jun. 17, 2026 I cannot afford to lose my retirement money like what happened to people during the Enrone mess. Don't drop the quarterly

rule. Because we need accountability.

Bonnie Carey

Bonnie Maize — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Bonnie Maize Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I don't see any reason for the proposed rule change and believe it will hurt everyday investors like myself and those I advise. Insiders will still have knowledge of how companies are performing, but those without that access will lose vital information we've been receiving quarterly for over 50 years. It makes no sense and is just another example of protecting the wealthy at the expense of the rest of us. Those aren't the principles the USA was founded upon.

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bonnie mccoy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: bonnie mccoy Affiliation: Jun. 17, 2026 Keep the report reporting at quarterly intervals. Keep the recording at quarterly intervals. Keep the recording at quarterly intervals.

Bonnie McManus — Jun 17, 2026
Subject: S7-2026-15 From: Bonnie McManus Affiliation: Jun. 17, 2026 As a retiree I rely on the quarterly reports to determine whether or not I need to increase or decrease my distributions so that I remain an independent individual free of the necessity of government help for my healthcare or living expenses for the remainder of my life. Do not do this we need quarterly reports, monthly would be even better.

Sent from my iPhone

Bonnie Payne — Jun 17, 2026
Subject: S7-2026-15 From: Bonnie Payne Affiliation: Jun. 17, 2026 Keep the quarterly reports.

Sent from my iPhone

Bonnie Terry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bonnie Terry Affiliation: Jun. 17, 2026 No reason to change it. Keeps everyone accountable.

—
Bonnie Terry, M.Ed., BCET

Bonnie Vance — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bonnie Vance Affiliation: Jun. 17, 2026 Quarterly reports are important for transparency.

Bonnie Wilson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bonnie Wilson Affiliation: Jun. 17, 2026 Please restore integrity to business and financial institutions. Please.

Boobah836 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Boobah836 Affiliation: Jun. 17, 2026 Please keep this as it is now. There is no reason to change this back,

Sent from Proton Mail for Android.

Brad Cole Fool community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Brad Cole People are always more honest in the light

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Brad Reinhart — Jun 17, 2026
Subject: File No. S7-2026-15 From: Brad Reinhart As an individual investor, seeing quarterly earnings reports helps guide my decisions. Waiting for a bi-annual report does not afford me the opportunity to make a timely or informed decision regarding my investments and ultimately impacts my life plans. As I approach retirement, the runway for success is effectively shortened and I cannot afford to not have this information available in a timely manner.

Brad Smolkin — Jun 17, 2026
Subject: S7-2026-15 From: Brad Smolkin Affiliation: Jun. 17, 2026 My name is Bradley M. Smolkin. I am a retired attorney. I specialized in professional liability law, starting in 1991 with my work as a senior regional office manager for the Professional Liability Sections of the Legal Divisions of Resolution Trust Corporation and the FDIC during the Savings & Loan Crisis. As a retiree with substantial savings invested in the stock market, I have a personal stake in quarterly reporting by the CEOs of the companies in which I have invested. Quarterly reporting is essential to ensure that the information upon which investors like me rely is accurately and truthfully reported. Changing the reporting period from quarterly to bi-annually will only serve to enable bad actors to conceal their

wrongdoing for a longer period of time, to the detriment of investors and the Securities Investor Protection Corporation. I respectfully urge SEC to continue to require quarterly reporting.

Bradley M. Smolkin, JD

Bradly Nicodemus — Jun 17, 2026
Subject: S7-2026-15 From: Bradly Nicodemus Affiliation: Jun. 17, 2026 I tell ya but don't think you will . You forgot who you were representing. You have it so easy and you got greedy. lol I'll tell you what? You keep rewarding their bad behavior, there lying, stealing, their flagrant disregard of the law! We see you! We know what's up. We will remember.

Sent from my iPhone

Brande Phillips — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brande Phillips Affiliation: Jun. 17, 2026 NO!!!!!!!

Brande Phillips

Sent from my iPhone so please excuse any errors.

Brandi Winters — Jun 17, 2026
Subject: S7-2026-15 From: Brandi Winters Affiliation: Jun. 17, 2026 Keep the report quarterly. I like to know the status of my retirement investments.

Brandon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brandon Affiliation: Jun. 17, 2026 Transparency and honesty is vital in the financial industry, and every other industry that is open to investment!!
Thank you.

Brandon Liberis
Bank Teller

Sent from my iPhone

Brandon Weiss — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Brandon Weiss Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
There is no reason to make this change. Quarterly reporting has been a longstanding cornerstone of how people decide to invest in a company. What benefit does removing this have? How does it benefit investors?

Brandt McCoy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brandt McCoy Affiliation: Jun. 17, 2026 Do not delete my savings by giving corporation a pass on reporting quarterly. This will water down stocks.

Brandt McCoy
We the People

Sent from my iPhone

Brant Parker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brant Parker Affiliation: Jun. 17, 2026 Keep it the way it is…doing the other will hurt investors and it’s not right!!! The little guy has a absolute right to know what is going on and not being completely transparent with quarterly reports is just wrong

Brant Parker
Retired Army

Sent from my iPhone
Brant Parker III

Brant Tesky — Jun 17, 2026
Subject: File No. S7-2026-15 From: Brant Transparency is what the public deserves

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bred3235 — Jun 17, 2026
Subject: S7-2026-15 Comment From: bred3235 Affiliation: Jun. 17, 2026 This is a very bad move for corporations. Didn't we learn anything from the Enron fiasco? Do not go forward with this!

Brenda Bakker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brenda Bakker Affiliation: Jun. 17, 2026 Quarterly reporting is much more transparent than 6 month reporting.

Brenda Bell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brenda Bell Affiliation: Jun. 17, 2026 Keep Quarterly reporting.

Brenda Calzo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brenda Calzo Affiliation: Jun. 17, 2026 We need visibility as often as possible. This rule was put in place for a reason. Please leave the rule in place.

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brenda canero — Jun 17, 2026
Subject: Comment on S7-2026-15 From: brenda canero Affiliation: Jun. 17, 2026 Why would we repeat history if it’s not for good! Absolutely not!!!

Sent from my iPhone

Brenda Combs — Jun 17, 2026
Subject: S7-2026-15 From: Brenda Combs Affiliation: Jun. 17, 2026 Any wrong doing is wrong & fraud is a number one thing that is totally deseptive to law abiding citizens & should always be kept visible to all who have any concern in the matter. 4 time a year will keep the information in plain sight.

Brenda Crumley-Gorman — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Crumley-Gorman Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please stop this action. We have a right to the same information as other entities. Just because I'm not wealthy doesn't mean I don't deserve the same information. This negativity impacts my retirement and the retirement of others.

Brenda David — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brenda David Affiliation: Jun. 17, 2026 Hello,

Quarterly reporting was put into effect to protect investors. Especially in these tumultuous times, it should remain in effect to protect investors and retain their trust. I do not support changing SEC reporting to six month intervals.

Respectfully,
Brenda David
Retired business owner

Brenda Eddye- Dennis — Jun 17, 2026
Subject: S7-2026-15 From: Brenda Eddye- Dennis Affiliation: Jun. 17, 2026 To whom it may concern,
Keep them transparent, upright and accountable !!!
It is illegal to steal/ pad their personal pockets off the backs of/exploiting others !

Thankyou,
Sincerely,

Brenda Dennis
A retired RN II of OPWDD
Bath, NY
A Victim of Gvmnt/organizational abuse/theft/attempted kidnapping/unaliving x ~3

Brenda Hoff — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brenda Hoff Affiliation: Jun. 17, 2026 If you allow corporations to hide their profits and)or loses for 6 months, then you are inviting creative accounting practices to conceal whatever monkey business is happening until the accountants
can change out the books to submit the sanitized version. Keep the mandatory reporting to every quarter. If a change is needed, with the abilities of AI and the Internet, why not make them report their profits/loses monthly?

Yahoo Mail: Search, Organize, Conquer

Brenda Lockley — Jun 17, 2026
Subject: S7-2026-15 From: Brenda Lockley Affiliation: Jun. 17, 2026 I am Brenda Lockley, BSN, MS retired Nurse Manager and depend on Social Security and my investment annuities to live on. I absolutely use my quarterly reports to plan my future spending and finances on these quarterly reports especially with our unstable and uncertain economy and with the very clear grift, graft and pocket lining of government officials, politicians and corporate heads. There is absolutely no need to change the current quarterly reporting process. Surely the CFO's and CEOS can spare a few golf games to get this important work done. Let's get back to being a good, honest and accountable government for all of the people of our country and not for the millionaires and billionaires.

Get Outlook for iOS

Brenda Morgan — Jun 17, 2026
Subject: S7-2026-15 From: Brenda Morgan Affiliation: Jun. 17, 2026 Please keep quarterly reports to
protect the public.

Sent from my iPhone

Brenda Truex — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brenda Truex Affiliation: Jun. 17, 2026 Brenda Truex. Retired school teacher, living alone.

Only resources are my meager investments, a small pension and social security to support myself.

I use these all sparingly, pulling from investment sources when big expenses hit. A new furnace, car repairs, leaky roof are real problems.

If I am unsure of actual balances due to insufficient reporting, it could cause a catastrophic financial collapse for me.

The inconvenience for you, the SEC, to report to me on a quarterly basis is a small price for you to pay in order to have the use of my money.

Greed and obfuscation have no place in the SEC just in order to avoid accountability. I demand quarterly reporting continue without change.

Brenda Truex

BRENDAN PRYOR — Jun 17, 2026
Subject: S7-2026-15 From: BRENDAN PRYOR Affiliation: Jun. 17, 2026 Keep the reporting Quarterly or even Monthly, don't revert back to less reporting!! We can all recall Enron! Quarterly makes company Executive management and Board of Directors be aware as well as SEC, shareholders and the public. Don't go backwards!!
Brendan Pryor
Owner
Maywood, NJ

Brendon Herring — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brendon Herring Affiliation: Jun. 17, 2026 Brendon Herring, Physician.
Transparency. If I'm going to invest my retirement into the stock market, I want to have some degree of trust. In this age of life insider trading and corruption, this is not the time to deregulate the industry that created the 2008 financial crisis.

Brendon Herring, MD PhD Postdoctoral Research Fellow
School of Medicine I Department of Surgery
The University of Alabama at Birmingham
1900 University Blvd, THT 1028B, Birmingham, AL 35233
Cell: 251-508-0606

Brent Baker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brent Baker Affiliation: Jun. 17, 2026 As an investor, I want reporting to stay quarterly at a minimum, ideally it would actually be more often. Companies need to be held accountable for accurate reporting of their financial wellbeing

-Brent

Brett Payer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brett Payer Affiliation: Jun. 17, 2026 Keep it the way it is and stop messing with our investment and retirement funds for no good reason!!

Sent from my iPhone

Brian Beavers — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Brian Beavers Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please take into consideration the private investors best interest in this matter. This opens the market to insider trading and corruption. Help keep the transparency clear for the individual investors.
Thank you,
Brian Beavers

Brian Bielski — Jun 17, 2026
Subject: File No. S7-2026-15 From: Brian Bielski Bad, bad, bad idea. If anything, they should sign off monthly. Don't fall for corporate lies about saving money on reporting. They will not change internal financial reporting practices at all. They just don't want to be held accountable. Public companies are public for a reason and must reveal information in a timely manner. All costs are borne by the shareholders in these times of RECORD corporate profits. Protect the shareholders, not CEOs who don't have the shareholders best interests at heart. FYI: companies always wait until the last minute to make required SEC filings so the lawyers/CEOs/compliance teams can try to dodge accountability by saying "we ran out of time " if they submit lies or mistakes. I have heard this from clients as the firm I retired from actually created and filed financial documents to the SEC for investment firms.

Brian Boyd — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brian Boyd Affiliation: Jun. 17, 2026 I think they should be reporting monthly. How's that for radical? Stop deregulating an already broken system.

Brian Eaton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brian Eaton Affiliation: Jun. 17, 2026 I am opposed to going back to companies only being required to provide financial reporting twice a year. This law should not change.

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brian hayes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: brian hayes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
UNIQUE

Brian Hopps — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brian Hopps Affiliation: Jun. 17, 2026 Dear Sirs,

Transparent quarterly reporting is essential to our market economy, as it instills trust and faith in the system. Without this frequency, markets become unfair to smaller investors.

Changing these reporting requirements only benefits companies with something to hide. There is no compelling reason to alter this standard; doing so will simply drive capital toward foreign markets that maintain quarterly reporting.

Our markets have already faced enough instability due to current political policies. Please do not eliminate quarterly reporting.

Sincerely,

Brian Hopps
Retired Senior System Engineer

Brian Pankey — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Brian Pankey Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: 40 years of working diligently, saving, investing and you want to allow these dirtbags to steal from me. Merica! I wish I knew you personally so I could physically pick on you. You all are what's wrong with this country. Seriously. The French revolution is starting to look like a fantastic example

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Brian Sanford — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brian Sanford Affiliation: Jun. 17, 2026 Brian Sanford. Retired

owner and former president of a small corporation. Continue quarterly reports. It's how small investors monitor their progress. In this digital age it's also quite simple.

Brian Smith — Jun 17, 2026
Subject: S7-2026-15 From: Brian Smith Affiliation: Jun. 17, 2026 Brian Ronald Smith, MICHIGAN, Library Manager. We need more accountability for businesses not less. Please do not make this change as it will allow greed and theft to transpire. Capitalism sucks.

Brian Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brian Smith Affiliation: Jun. 17, 2026 Keep the quarterly reports as that keeps checks and balances in place and limits the amount of fraud committed!

Yahoo Mail: Search, Organize, Conquer

Brian St Andre — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Brian St Andre Affiliation: Jun. 17, 2026 Why would we change something that is working. With computer systems, companies know what their status is daily much less quarterly. Just keep it the way it is. Thank you very much. Brian St Andre.

Brigid OBrien — Jun 17, 2026
Subject: S7-2026-15 From: Brigid OBrien Affiliation: Jun. 17, 2026 DO NOT CHANGE!

Brooke Nystrom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brooke Nystrom Affiliation: Jun. 17, 2026 It’s pretty clear why this would be a terrible idea creating an easy way for Fraud to occur. Let’s be transparent people! That’s all people want is honesty and transparency at all times!

Sent from my iPhone

Brooke Whitehurst — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Brooke Whitehurst Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I do not think it is appropriate to be lienient with finanial reportings and documentations. Lieniency can and will lead to ill informed investors and both markets and people will suffer.

Brooks Adam Hadsall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brooks Adam Hadsall Affiliation: Jun. 17, 2026 Companies that make their fortunes ON us dhould be held accountable TO us.

Yahoo Mail: Search, Organize, Conquer

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brotheryang — Jun 17, 2026
Subject: S7-2026-15 Comment From: brotheryang Affiliation: Jun. 17, 2026 Kevin Jenson. Investor. This is completely unfair, and dangerous, to every American that has investments or portfolios. Publicly held companies need to be transparent to their shareholders.

Brown-eyed Girl — Jun 17, 2026
Subject: S7-2026-15 Comment From: Brown-eyed Girl Affiliation: Jun. 17, 2026 It's irresponsible, not in the best interest of the American people, highly suspicious, and absurd to change the reporting from quarterly to semi annually. Gosh, it almost seems like the SEC wants to steal money or do something inappropriate with the money. I wouldn't do that if I were the SEC…

Teri ~

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browns10 — Jun 17, 2026
Subject: S7-2026-15 Comment From: browns10 Affiliation: Jun. 17, 2026 Annette Sandberg, Customer Service Representative. When I retire, social security will not exist. I need to make financial decisions with as much information as available. That includes the quarterly reporting of companies. It is important for lower income people to have all opportunity to survive in retirement.

Sent from my Galaxy

Bruce — Jun 17, 2026
Subject: S7-2026-15 Comment From: Bruce Affiliation: Jun. 17, 2026 We still deserve quarterly reporting. To many opportunities to take advantage of us not in the corporate loop.

Yahoo Mail: Search, Organize, Conquer

Bruce Cerny — Jun 17, 2026

Subject: S7-2026-15 Comment From: Bruce Cerny Affiliation: Jun. 17, 2026 Each company must be open to reports. It can help keep them on track. It would be the same as a correctional officers log book.CYA is their motto.

Bruce Hazen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bruce Hazen Affiliation: Jun. 17, 2026 Please do not reduce transparency in the market! The harm to retail investors and retirees could be immense. There's no valid reason to discontinue quarterly reporting.

Bruce Hazen
retired
Seattle WA

Bruce Kocher Jr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Bruce Kocher Jr Affiliation: Jun. 17, 2026 Quarterly reports are needed now more than ever. In such a rapidly changing world there should be more frequent reporting not less!!!

Bruce M. Foster — Jun 17, 2026
Subject: S7-2026-15 From: Bruce M. Foster Affiliation: Jun. 17, 2026 It is necessary. Allowing a CEO to skate on honest financial reporting quarterly is not in the nation's interest. We should apply the most stringent penalties.

Bruce R Irby — Jun 17, 2026
Subject: S7-2026-15 From: Bruce R Irby Affiliation: Jun. 17, 2026 Stop the steal!!! Accountability is everything and for the investing public.
WTF are you doing?

Bruce Smith — Jun 17, 2026
Subject: S7-2026-15 From: Bruce Smith Affiliation: Jun. 17, 2026 Bruce E Smith, retired intellectual disabilities support’s coordinator, Valencia, PA. Having worked with individuals dependent on government funds and family and charitable investments, I am aware that quarterly reporting provides greater safety and protection. The danger of negative financial changes to disabled individuals is magnified by their vulnerability. The inconvenience of quarterly reporting (already reduced by electronic financial records) does not merit increased risk to disabled individuals.

Sent from my iPhone Bruce Smith

Bruce Wiscomb — Jun 17, 2026
Subject: S7-2026-15 From: Bruce Wiscomb Affiliation: Jun. 17, 2026 Keep the reports quarterly!

Sent from my iPhone

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brucem — Jun 17, 2026
Subject: S7-2026-15 From: brucem Affiliation: Jun. 17, 2026 Why is the SEC proposing this reduction in accountability and who is behind the suggestion? It has been proven time after time that most, if not all, CEO'S cannot be trusted to behave honestly. It is therefore necessary to have enforceable rules, regulations, and laws to protect society from those, who, if not restrained, would pillage and destroy to satiate their insatiable craving for wealth and power. If anything, make them more accountable for their actions.
Bruce Mitchell

Bryan Evans — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Bryan Evans Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I would like to have this information disclosed on a daily basis. More not less thank you.

Bryan King — Jun 17, 2026
Subject: S7-2026-15 From: Bryan King Affiliation: Jun. 17, 2026 Dear SEC and American Public:
It is imperative that Corporate Executives be required to personally vett and stand behind every corporate report, disclosure, and filing their company makes. Their personal reputations and personal financial assets must at risk, or we have NO assurance that the information is accurate and complete.
We have too much fraud, dishonesty, and graft in the U.S.A. today, especially in our highest echelons of power.
We have too many who are willing to line their own pockets with other people's money: too many Madoffs, too many Pelosis, too many liars, cheats, and thieves.
Certified Public Accountants are insufficiently equipped or motivated to deter and expose fraud and abuse, as evidenced by the ignominious demise of the once-respected Arthur Andersen LLP.
Please DO NOT reduce the protections needed by every investor and American citizen.
Sincerely,
Bryan King,
retired Attorney, former Corporate Finance Director, and former Certified Investment Advisor.

Bryan Murphy — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Bryan Murphy Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
All publicly trades entities need to divulge all information pertaining to their business

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Bryce Tawney — Jun 17, 2026
Subject: S7-2026-15 From: Bryce Tawney Affiliation: Jun. 17, 2026 I spent over 35 years in corporate accounting and finance for a fortune 250 company. Yes, it takes some focus and effort to

complete quarterly filings, but investors, employees, and management all benefit immensely from quarterly SEC filings. Every 6 months is a cop out and benefits no one! SEC does a great job, so thank you. Want to drive improvement, push to have FCPA as policy with enforcement. Thanks, B Tawney, Sr Director of Finance (retired)

Sent from my iPhone

Buddy Speer — Jun 17, 2026
Subject: S7-2026-15 From: Buddy Speer Affiliation: Jun. 17, 2026 Keep requirement for quarterly CEO financial reporting to Sec in order to minimize corruption.

Harold Speer
Nashville, TN

Sent from my iPhone

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buggus522 — Jun 17, 2026
Subject: S7-2026-15 From: buggus522 Affiliation: Jun. 17, 2026 Aqq+qqqq+++qqqq+[1]No company should go this long without making reports. It leaves too much room for hiding financial information from oversite. Quarterly reports aren't a suggestion they are necessary. Changing it to biannual is VERY ill-advised. Thank you for your attention to this matter.

Sent from my Galaxy

Butch Charlton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Butch Charlton Affiliation: Jun. 17, 2026 This is ludicrous and you should not change this. It is totally opening up the system for Fraud and will hurt all investors, especially small investors.

H. A. Charlton, President of H. A. Charlton, Inc.

Butch Charlton
ALAA Finance Administrator
finance@alaa-labradoodles.com

https://alaa-labradoodles.com/

Butch Charlton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Butch Charlton Affiliation: Jun. 17, 2026 This is ludicrous and you should not change this. It is totally opening up the system for Fraud and will hurt all investors, especially small investors.

H. A. Charlton, President of H. A. Charlton, Inc.

C Ford — Jun 17, 2026
Subject: S7-2026-15 Comment From: C Ford Affiliation: Jun. 17, 2026 I'm retired and have held an investment portfolio for over 45 years now. The risks we accept as investors shouldn't include egregious corruption on the part of the entities in which we're invested. Corporate credibility has never been great, but it's at record lows right now already. My retirement was intended to be largely funded by my investments, but that has not turned out as planned for numerous reasons beyond the average investor's control. We need to address the deception and corruption to improve accountability. Quarterly reporting is just one mechanism required to maintain some level of accountability.

C Gray — Jun 17, 2026
Subject: S7-2026-15 Comment From: C Gray Affiliation: Jun. 17, 2026 I’m a retired educator who depends on savings and investments to supplement my retirement income and social security. Quarterly reports are vital to me for assessing my financial situation. Keep quarterly reports ! quarterly!

Cathryn L Gray
Murfreesboro TN 37127

Sent from my iPad

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c hill — Jun 17, 2026
Subject: S7-2026-15 From: c hill Affiliation: Jun. 17, 2026 Cara Hill Administrative Assistant
Vermont State University
“Accountability is very necessary in a real world life. So many people just say “. Not my problem”. This attitude is destroying our communities. And everyone who buys in to that, including these CEO and CFO level people, are an example of what our children and families are being influenced by. The government is for everyone and therefore is our only chance for protections against this greedy destructive behavior. Please don’t let them ignore their responsibility of reporting to their stakeholders. Please don’t allow this ruling to be passed. Thank you”

Sent from my iPhone

C Perez — Jun 17, 2026
Subject: S7-2026-15 Comment From: C Perez Affiliation: Jun. 17, 2026 Why is it always about the “big people”. Small investors like me need quarterly information to make sure my money is in the best place possible.
Candy Perez
Retired

C Smyth — Jun 17, 2026
Subject: File No. S7-2026-15 From: C Smyth I am against allowing companies to avoid filing Quarterly Reports. I use these documents to determine the health of the organization and currently this is how I make decisions whether to invest or not in a publicly traded company. I will avoid investing in companies that choose to file semi-annually and avoid the public scrutiny of quarterly reporting. As a retail investor, losing quarterly reports is a huge impediment to my ability to track and research a company’s most current date. This gives professional investors with vast resources and access to company executives and events an even greater advantage over the retail investor. This is a bad decision for all small investors and will negatively affect the retail investor more than all other parties.

C. Ring — Jun 17, 2026
Subject: S7-2026-15 Comment From: C. Ring Affiliation: Jun. 17, 2026 Total transparency, every 90 days! No other way to do this!

Yahoo Mail: Search, Organize, Conquer

CA Holcomb — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: CA Holcomb Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I rely heavily upon the information provided in the quarterly statements I receive on all my accounts. I use them to track my totals to see if I'm on point for total savings. I use them to measure growths and losses and adjust my ratios and portfolio to achieve a more positive outcome. I use these statements so I can have a retirement income when I can no longer work. Social Security will not be an option for me. I'm playing this game and following the rules, don't change the tools that will get me to the finish line. Also, these statements are generated by a computer and most people now receive these statements online. Unless the companies want to give us the ability to pull our own information/statement (they definitely won't do that), it's a really important and useful tool. Please vote NO

Caitlin Miller — Jun 17, 2026
Subject: File No. S7-2026-15 From: Caitlin Miller Do not go semiannual dudes and dudettes

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Cameron Lewis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cameron Lewis Affiliation: Jun. 17, 2026 Cameron J Lewis

Transportation Process Manager
Publicly traded companies must keep their reporting quarterly and be fully transparent to investors. Millions of investors rely on these reports to make informed decisions about their financial investments and future based on these reports. They are owners of these companies and have a right to know what corporate policies and leadership are doing with their investments.

Sent from my iPhone

Camille Cronkhite — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Camille Cronkhite Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I've spent my life working diligently and have been putting away what I can afford towards my retirement savings since I was in my 20s. I will not be able to rely on social security when I am a senior, so I need every penny of my investments to support myself. This is going to hurt working class people like me all over the country.

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campfirepa — Jun 17, 2026
Subject: S7-2026-15 Comment From: campfirepa Affiliation: Jun. 17, 2026 As a manager on Wall St for 32 years, it is imperative that the SEC continues quarterly audits..keeps honest companies honest and exposes the liars and thieves!!!

Regards,
Edward C Brocato

Candace Amberg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Candace Amberg Affiliation: Jun. 17, 2026 If any administration cares about cutting down on fraud, then keeping quarterly reporting absolutely has to remain. A person on food stamps and welfare has to provide monthly reporting so quarterly should be the bare minimum for companies.

Sent from my iPhone
Candace Amberg , PLA Senior Professional Landscape Architect II 612.518.3694 (o) - wsbeng.com For a list of WSB employee licenses and certifications visit here.
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recipients is strictly prohibited. WSB does not accept liability for any errors or omissions which arise as a result
of electronic transmission. If verification is required, please request a hard copy.

Candace Messerly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Candace Messerly Affiliation: Jun. 17, 2026 ABUSE was why

you made corporate sign off quarterly for some transparency.
Corporations won't be honest unless they are made to.

Candace Messerly

Candace singletary — Jun 17, 2026
Subject: S7-2026-15 From: Candace singletary Affiliation: Jun. 17, 2026 Please keep the quarterly signing by CEO/CFO in place. We have seen what can happen if this is not enforced. I lost my retirement in the last fiasco, as did many of my friends. This affects me daily and concerns what I am able to do with diet, healthcare, entertainment, home maintenance and repair, and energy consumption, as well as the vehicle that I drive and how much fuel I can use. Please keep these safeguards in place so that others will not be forced to live this way because of corporate decisions. Quarterly signing is not a hardship and they should be proud to do it. By C. Singletary, retired, NC.

Sent from my iPhone

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candace toole quisenberry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: candace toole quisenberry Affiliation: Jun. 17, 2026 Keep quarterly reports . It works for all who invest
Thank you
Candace Quisenberry

Sent from my iPhone

Candice Carroll — Jun 17, 2026
Subject: S7-2026-15 Comment From: Candice Carroll Affiliation: Jun. 17, 2026 Quarterly reporting keeps companies on their toes. If we drop that back we will have less transparency way too late before anything can be done to mitigate any potential issues. This would be a disservice to the American people and I do not support this proposed change.

Candice
908.358.6738

Candis Jones — Jun 17, 2026
Subject: S7-2026-15 Comment From: Candis Jones Affiliation: Jun. 17, 2026 I want quarterly!!!!

Sent from my iPhone

Candy Emerson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Candy Emerson Affiliation: Jun. 17, 2026 Do not decrease from quarterly reporting.

Carey Harveycutter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carey Harveycutter Affiliation: Jun. 17, 2026 Please maintain quarterly reporting as it is essential to make informed decisions

Carey Harveycutter
Director of Tourism
SALEM, Virginia's Championship City
Game Manager Salem hosted NCAA events
540/793-0982

Go with God for you cannot go where God is not!

_____

This e-mail message is for the sole use of the intended recipient(s) and may contain privileged and/or confidential information. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message.

Cari Braen — Jun 17, 2026
Subject: S7-2026-15 From: Cari Braen Affiliation: Jun. 17, 2026 We demand transparency and quarterly reports help keep us honest!!

Carl Andrew Caplinger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carl Andrew Caplinger Affiliation: Jun. 17, 2026 We know from history that corporations do and will still "cook the books." The theft is massive. Vote NO and do not pass this bill…it will be overturned like the other administration rules for the rich.

Andy Caplinger
Sent from my iPhone

Carl Di Joseph — Jun 17, 2026
Subject: S7-2026-15 From: Carl Di Joseph Affiliation: Jun. 17, 2026 Quarterly executive CEO tax reporting is necessary especially in our society today

Sent from my iPhone

Carl J Naquin — Jun 17, 2026
Subject: S7-2026-15 From: Carl J Naquin Affiliation: Jun. 17, 2026 infividual investors want and need to see company financials to keep informed on where our money is and whxt he company is doing.

Carl Kraus Jr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carl Kraus Jr Affiliation: Jun. 17, 2026 Keep the Reporting Quarterly! Enough of this BS being forced onto our backs

Sent from my iPhone

Carla Brown — Jun 17, 2026
Subject: S7-2026-15 From: Carla Brown Affiliation: Jun. 17, 2026 I am against changing the SEC quarterly reporting policy. Do NOT make it easier for corporations to CHEAT! Corporations must be held accountable!

Sent from my iPhone

Carla Kohler — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carla Kohler Affiliation: Jun. 17, 2026 My name is Carla Kohler from Lenexa, Kansas. I was a federal comptroller, retiring after over 30 years of federal service. I am concerned that a decrease in the transparency (due to implementation of semi-annual reporting) will hurt investors and lower values as it did prior to implementing quarterly reporting. Please do not revert to the days of lower investor returns, less transparency and semi-annual reporting.

Sent from my iPhone

Carla Revoy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carla Revoy Affiliation: Jun. 17, 2026 I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, the "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to you.

Sent from my iPad

Carlos Cantu — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carlos Cantu Affiliation: Jun. 17, 2026 When they hide the results for that long and we r not aware of the risks and they r isn't that some kind of froud.

Carlos Cantu — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carlos Cantu Affiliation: Jun. 17, 2026 When they hide the results for that long and we r not aware of the risks and they r isn't that some kind of froud.
By

Carlos Mota — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Carlos Mota Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We do not welcome or support this change. We need more transparency not less.

Carlota Elizabeth — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carlota Elizabeth Affiliation: Jun. 17, 2026 Keep the reporting in quarterly basis

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Carmela Gonzalez Shalaby — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carmela Gonzalez Shalaby Affiliation: Jun. 17, 2026 Retired RN. My retirement investments need to be protected and transparent

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Carmen Harvey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carmen Harvey Affiliation: Jun. 17, 2026 Absolutely Not🙏🟫

Sent from my iPhone

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caro Anderson — Jun 17, 2026
Subject: S7-2026-15 From: caro Anderson Affiliation: Jun. 17, 2026 They've not shown themselves to be trustworthy- you MUST continue with quarterly reporting. Especially now, when corruption is running rampant on a daily basis, it's obvious that to amend this rule is an abomination. I insist that you do not make this change.

Carol Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Anderson Affiliation: Jun. 17, 2026 Why would anyone invest in the stock market or any company where you’re unable to see their books for six months?!? This is a hard No!

Sent from my iPhone

Carol Cataldo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Cataldo Affiliation: Jun. 17, 2026 No. It gives fraudulent activities too much time to grow into much larger issues. NO! Retain the current quarterly reports. I would rather pay a little more for the quarterly report instead of the "cost saving" option of a six month report. NO! Sometimes, the best way is the old way. If there was no thought of committing fraud, then there would be no thought of needing the change! NO! NO! NO!

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carol corby — Jun 17, 2026
Subject: Comment on S7-2026-15 From: carol corby Affiliation: Jun. 17, 2026 From Carol and Kevin Corby. Please continue quarterly reports SEC. My husband and I are living on investment income and dividends. It seems to be very important that the SEC continue quarterly
reports. Thank you %0 %0

Yahoo Mail: Search, Organize, Conquer

Carol D'Ambrosio — Jun 17, 2026
Subject: S7-2026-15 From: Carol D'Ambrosio Affiliation: Jun. 17, 2026 Keep it at 4

Sent from my iPhone

Carol Doughty — Jun 17, 2026
Subject: S7-2026-15 From: Carol Doughty Affiliation: Jun. 17, 2026 Why is it you would let this continue without any accountability? The average person would NEVER get away with it. Why is this " double standard" given to only the wealthy??? UNACCEPTABLE!!!

CarolAnn earthspirit51@gmail.com

Carol Drake — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Drake Affiliation: Jun. 17, 2026 Keep the 6 month reporting. We the people deserve it!

Carol Druck — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Druck Affiliation: Jun. 17, 2026 according quarterly reporting keeps companiesaccountable quarterly reporting keeps companies accountable. Do not change That.
Carol Druck

Carol Geisz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Geisz Affiliation: Jun. 17, 2026 Before retirement, I spent much overtime, willingly, doing my part as AP Manager, preparing quarterly reports. Year end was particularly tedious and so important the numbers were flawless, correct, audit worthy and timely. The SEC oversight is critical for healthy markets, businesses of all sizes and integrity in numbers. I was part of a failed IPO which resulted in the company’s ultimate sale and demise. While very successful, the powers that be in the company were naive, poorly advised and stubborn and we couldn’t meet SEC deadlines. I moved on, but what a valuable experience. We cannot allow the criminals and frauds, running this country now, to destroy our stock market and throw us into another

depression. STOP the madness. From the Mom and Pop shops through the trillionaire's folly, we must keep integrity in business.

Sent from my iPhone

Carol Kravetz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Kravetz Affiliation: Jun. 17, 2026 NO RETURN TO 1955!😡
FREE AMERICA 🇺🇸

Sent from my iPhone

Carol Lindsey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Lindsey Affiliation: Jun. 17, 2026 Carol Lindsey, retired. This proposal scares the **** out of me. I don't believe it has the best interest of ordinary people like me in mind; but makes it even easier for the richest to gain even more. Stop trying to make us all slaves to the few.

Sent from my IPhone

Carol Liston — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Liston Affiliation: Jun. 17, 2026 That is too long a timeframe without checks and balances. Too many things can happen.

Carol

Carol Martens — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Martens Affiliation: Jun. 17, 2026 Don't **** with what is working!!!!!!

Sent from my iPhone

Carol Mason — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Mason Affiliation: Jun. 17, 2026 Continue quarterly reporting. Minimizing fraud opportunities. Transparency Better controlled with quarterly reporting.

Carol Mauser — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Mauser Affiliation: Jun. 17, 2026 As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who

make up our investment portfolios.....Carol Mauser. Retired investor.

Carol May — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol May Affiliation: Jun. 17, 2026 I strongly oppose reverting to semi-annual reporting of company earnings. We already have issues with insider trading, and this ruling would give more large scale investors with back channels an opportunity to take advantage. Why should we go back to a position the SEC tried and abandoned? Carol Ma, CFP, Falls church va

Sent from my iPhone

Carol Musto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Musto Affiliation: Jun. 17, 2026 Hiding books for 6 months is a Disgrace and dis service to the American People

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Carol Nason — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Nason Affiliation: Jun. 17, 2026 Why are you suggesting we go back to a plan you already know doesn't work! Look at the evidence! I'm all for reducing waste, fraud, and abuse, but this isn't any of those!

Carol O'Callaghan Staves — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol O'Callaghan Staves Affiliation: Jun. 17, 2026 My name is Carol Staves. I reside in Wetumpka, Alabama. I want to keep the reporting quarterly. This is what is best for all concerned.

Carol Sandberg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Sandberg Affiliation: Jun. 17, 2026 As a private investor, we need these quarterly reports. Please!

Sent from my iPhone

Carol Schultz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Schultz Affiliation: Jun. 17, 2026 Quarterly reporting is essential. Keep it fair for all investors, not inside traders.

Get Outlook for iOS

Carol Simcoe — Jun 17, 2026
Subject: File No. S7-2026-15 From: Carol Simcoe Please no changes. We need transparency to make informed decisions.

Carol Simon Levin — Jun 17, 2026
Subject: S7-2026-15 From: Carol Simon Levin Affiliation: Jun. 17, 2026 Transparency keeps our system fair... There is absolutely no reason to roll this back

Carol Simon Levin
www.tellingherstories.com
908 361-6519
Sent from my cell phone, please excuse any typos.

Carol Stuck — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Stuck Affiliation: Jun. 17, 2026 No to the six months! Transparency is always the best policy! No hiding behind closed doors!

Sent from my iPhone

Carol Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Carol Taylor Affiliation: Jun. 17, 2026 I rely on quarterly reports to watch my investments, which I manage myself. Going to every six months is certainly not easy to track and keep up with.

I'm a retired financial advisor and can only imagine how difficult it would be to work with semi-annual reports.

Carol E. Taylor

Carol V — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol V Affiliation: Jun. 17, 2026 I want to continue with quarterly reporting. We need transparency not hiding the facts how a company is performing.
With all the technology that is available to us why do we want to do it the way we did in the 1950's? They didn't have the sophisticated technology we have now to present the information easily and quickly!

Carol Venuti
Retired
1791 Pinehurst Rd # 22C
Dunedin,Fl 34698

Carol Zwickey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carol Zwickey Affiliation: Jun. 17, 2026 Carol Zwickey clerical, Madison, WI, I am recently retired and cannot afford to lose any savings I've managed to save up to now. I want to see quarterly reporting continue. This is our America, built on the backs of all of the little people. Do not throw away our savings.

Carole Barns — Jun 17, 2026
Subject: S7-2026-15 From: Carole Barns Affiliation: Jun. 17, 2026 It is essential to keep the current reporting process on CEO Quarterly Reporting. Accountability, responsibility, transparency are all crucial to insure and protect a corruption-free level of corporate management. Thank you for your consideration.

Sincerely,
Carole S. Barns
Snohomish, WA 98290
Retired business executive for GTE and retired owner of several small businesses.

Carole Fenn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carole Fenn Affiliation: Jun. 17, 2026 Quarterly reporting by the SEC is required for informed decision making on investments. It stokes the countries economic engines in trading which is key for building wealth for those people actively investing.

Carole Deason (Fenn)

Carole Martz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carole Martz Affiliation: Jun. 17, 2026 Our investments are our future. We cannot let companies hide their financials for 6 months.
Carole Martz

Carole Mayer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carole Mayer Affiliation: Jun. 17, 2026 I worked all of my life for my retirement investments. We need to continue quarterly reporting to keep our investments secure. Do your job and protect the common man.

Carole Mayer
New York City

Caroline Kelly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Caroline Kelly Affiliation: Jun. 17, 2026 You are obviously

trying to make millions of Americans poorer, suffer more and live their lives in financial instability. You're allowing the Trump administration tell you what to do because it will obviously benefit them along with the ultra wealthy.

Sent from my iPhone

Caroline Rider — Jun 17, 2026
Subject: S7-2026-15 From: Caroline Rider Affiliation: Jun. 17, 2026 All of ordinary Americans' savings are invested in the stock markets.... CEOs MUST be kept close close close track of, or they WILL cover up their mistakes and their manipulations -- to the point of collapse -- and that means ordinary Americans unable to pay their bills! Food! Rent! Mortgage! Insurance! Doctors! Car loans! School! KEEP REPORTING QUARTERLY!!

Carolyn — Jun 17, 2026
Subject: S7-2026-15 From: Carolyn Affiliation: Jun. 17, 2026 Quarterly reporting by CEO's is the least they can do to show that they are following the rules for running a business. Companies owe their success to living in a country where rules are made so that everyone can succeed. Holding CEO's accountable to the laws of our country and the rules set up to run a company is the least they can do. Keep it Quarterly.

Sent from my iPhone

Carolyn Fleischner — Jun 17, 2026
Subject: S7-2026-15 From: Carolyn Fleischner Affiliation: Jun. 17, 2026 The SEC was formed to protect American citizens from Corrupt Business Practices & Pump & Dump Schemes! This SEC is protecting Business Fraudsters like Trump himself & his Family.! Currently Space X IPO has been losing billions for the last couple of years & you allowed him to overinflate the value as over a Trillion dollars? You are a puppet of the most Corrupt President the US has ever had!

Sent from my iPhone

Carolyn Forchemattison — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Carolyn Forchemattison Affiliation: Jun. 17, 2026 Keep the reporting quarterly! Why give us less information?

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carolyn Kepes — Jun 17, 2026
Subject: Comment on S7-2026-15 From: carolyn Kepes Affiliation: Jun. 17, 2026 This is just a way for the rich to get richer. Leave quarterly reports alone, please.

Carolyn Lancaster — Jun 17, 2026

Subject: S7-2026-15 Comment From: Carolyn Lancaster Affiliation: Jun. 17, 2026 My name is Carolyn Lancaster. I am a preschool teacher. I believe quarterly reporting is essential to allowing public information to stay just that. People like me deserve to see the inner workings of a publicly-owned company at frequent intervals to effectively know where the money is going, especially if I have a stake of my own. Keeping trust from investors is far more important than any savings that might supposedly occur with this change.

Carolyn Lancaster

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carolyne wedelstaedt — Jun 17, 2026
Subject: Email issues / Compliance From: carolyne wedelstaedt Affiliation: Jun. 17, 2026 Hello,

I have sent this email to the SEC at least 6 times today and the email bounces back. I do hope it is not a shady link and you are keeping people from sharing their opinion to keep the SEC compliant and legal.
I will let others know of the issues.

**Keep corporations compliance with reporting requirements legally responsible to protect, enforce and defend our markets and the world

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Caron Shaffer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Caron Shaffer Affiliation: Jun. 17, 2026 Keep Quarterly Reporting!!

Caron A. Shaffer
placespaces@gmail.com
207-630-3086

Carrie Solidarity Entrepreneur — Jun 17, 2026
Subject: File No. S7-2026-15 From: Carrie Solidarity Please maintain the status quo on quarterly reporting. As an investor, leader of business development for a national brand and an entrepreneur, the health of a business is more clearly seen through quarterly reporting combined with an annual report. More data points provided in quarterly reporting substantiate claims in the annual report.

Casey Branton — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Casey Branton Affiliation: Jun. 17, 2026 Atip companies

frim eupoinf if the aneTo the Securities and Exchange Commission:

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cathalineg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cathalineg Affiliation: Jun. 17, 2026 It has already been proven that this is the best way that investors can know what's happening with their money. Why go back to a system that cost us so much in the past?

Catherine Carillo — Jun 17, 2026
Subject: S7-2026-15 From: Catherine Carillo Affiliation: Jun. 17, 2026 NO MORE Slap on the wrist.
TIME TO STOP THE FRAUD IN AMERICA
This IS AMERICA NOT A. THIRD WORLD COUNTRY.
Keep these CEOs accountable. Use common sense please. Money is not everything.

Catherine Carrillo
219-407-4679

Catherine Galioto — Jun 17, 2026
Subject: S7-2026-15 From: Catherine Galioto Affiliation: Jun. 17, 2026 Quarterly reporting is necessary and should be kept on the schedule. Do not decrease Reporting standards for financials.

Sent from my iPhone

CATHERINE REEVES — Jun 17, 2026
Subject: S7-2026-15 Comment From: CATHERINE REEVES Affiliation: Jun. 17, 2026 Keep accountability alive!!!
Quarterly reports will do this.

Catherine Schaper — Jun 17, 2026
Subject: S7-2026-15 From: Catherine Schaper Affiliation: Jun. 17, 2026 More transparency, not less!

Sent from my iPhone

Cathy Briggs — Jun 17, 2026
Subject: S7-2026-15 From: Cathy Briggs Affiliation: Jun. 17, 2026 Cathy Ann Briggs Senior Land Agent. I had friends who like SS people everything at Enron. Please make the companies and their

CEOS accountable.

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cathy burton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cathy burton Affiliation: Jun. 17, 2026 Why would you repeat this mistake?? We tried this once and it didn't work. More transparency is needed, not less.

Cathy Burton
Lewis County Resident
Packwood, WA
206-255-2849

Cathy Krause — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cathy Krause Affiliation: Jun. 17, 2026 I strongly disagree with the proposal to allow corporations to only report every 6 months. As a retired person, I need to carefully track my investments. Please continue quarterly reporting.

Cathy Lambrecht — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cathy Lambrecht Affiliation: Jun. 17, 2026 History proves that quarterly reporting is our best tool to keep our investments safe & secure. It is imperative to provide quarterly reporting so that investors can adjust priorities in their portfolios. I am therefore requesting that quarterly reporting be continued.
Sincerely,
Cathy Lambrecht

Cathy Mo — Jun 17, 2026
Subject: S7-2026-15 From: Cathy Mo Affiliation: Jun. 17, 2026 My Aunt, who worked very hard for her retirement savings and was settling in for a comfortable retirement, lost everything in 2008. She was destitute until the day she died. Fortunately she had family members who helped her out. I would hate to see this happen again to anyone.

I lost most of my savings in 2008 thanks to ENRON. It's taken me years to regain my losses. Do NOT take away this safeguard to protect the CEOs and ultra rich. The rest of us work hard for our money and do not have the luxury of having millions of dollars at our disposal. Another crisis like the one in 2008 would deviate the average American. You are supposed to be protecting everyone. I'm hoping to retire in the next few years and absolutely need my savings to be comfortable and not destitute. I don't have as many resources as my aunt had.
Catherine Moshier, RN
Connecticut

Cathy Rioux — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cathy Rioux Affiliation: Jun. 17, 2026 Catherine Rioux Retired

Reporting needs to continue quarterly to be fair to investors as well as insiders. This should NOT change to twice a year as so much damage can be done in that amount
of time!

Sent from the all new AOL app for Android

Cathy Rodgers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cathy Rodgers Affiliation: Jun. 17, 2026 In my career as a banking professional I saw firsthand the importance of timely reporting. Now, as an investor, I want to have that same transparency. Why would anyone want to give someone their hard earned money and then not get timely reporting. I strongly disagree with the idea of eliminating quarterly reporting. Cathy Rodgers Leland NC

Cathy Schneider — Jun 17, 2026
Subject: S7-2026-15 From: Cathy Schneider Affiliation: Jun. 17, 2026 CEOs need to be held accountable all 4 reporting periods all year long-accountable to their shareholders, the people who work for them. Even with 4 reports a year there are people who feel they have a right to cheat and harm others. Do not let them get away with this plan!!!

Sent from my iPhone

Cathy Teich — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cathy Teich Affiliation: Jun. 17, 2026 I think that quarterly reporting should be the minimum companies should do. I would think that this would be an advantage for companies as well, so that they could keep an eye on how things are going. It is just good business sense and the responsible thing to do. It is important to me because I want to make sure my investments are being handled in the best way for my income later in life.

Cathy Teich

Cathy Wright — Jun 17, 2026
Subject: S7-2026-15 From: Cathy Wright Affiliation: Jun. 17, 2026 Quarterly should be kept. It is not like they have to fill out the forms themselves.

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cayenne_1913 — Jun 17, 2026
Subject: S7-2026-15 Comment From: cayenne_1913 Affiliation: Jun. 17, 2026 Absolutely unacceptable. There is already too much deception by big businesses. Quarterly disclosure is important to the consumer & the general public. The only reason to switch to six months is to hide the truth.

Sent from my Galaxy

CB Pats Fan — Jun 17, 2026
Subject: S7-2026-15 Comment From: CB Pats Fan Affiliation: Jun. 17, 2026 This does NOT benefit the average American... it allows companies to hide information from the customer to reap more benefits

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Cedita Graves — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cedita Graves Affiliation: Jun. 17, 2026 This shouldn’t even be up for discussion given what happened in 2008. Companies must be more transparent and as frequently as possible.
Cedita G Retired

Thanks

Cesar Islas — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Cesar Islas Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: this seems like a great way to get regular people to rally behind getting you banned and hating you. How do you plan on keeping people out of the loop when we the people are who fund your companies????

Cfeeny — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cfeeny Affiliation: Jun. 17, 2026 Carole Feeny, Retired, Newport KY

The last thing we need is less transparency. This has been tested and proven.

Sent from my iPhone

Chad Miles — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Chad Miles Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Companies have a fiduciary duty to report the status of the company. It's as simple as that.

Chad Robinette — Jun 17, 2026
Subject: S7-2026-15 Comment From: Chad Robinette Affiliation: Jun. 17, 2026 If I need to show my receipts...or books as it were...I wouldnt be able to wait six months. This is a crap proposal. Leave it quarterly .

Channing Bolick — Jun 17, 2026
Subject: S7-2026-15 From: Channing Bolick Affiliation: Jun. 17, 2026 Gabriel Knight from Orlando FL. Quarterly reporting is important for individual investors and the overall market sentiment. In an age of electronics, automation & AI it is easier than ever for companies to compile & disseminate quarterly reports. This one more horrible Trump idea that needs to be nipped in the bud. Less frequent reporting will also lead to more insider trading as “people in the know” hear early trends but the private investor won’t have the advantage. Quarterly reporting discourages insider trading, because reporting 4 times a year lessens the value of insider talk the will be reported to the public shortly. Companies that sell public stock have a duty to report quarterly so regular investors can make informed decisions about retirement accounts & other consumer investment accounts.

Gabriel Knight
Sent from my iPhone

Char DeVoy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Char DeVoy Affiliation: Jun. 17, 2026 I'm against! It didn't work the first time, why do it again? Another big win for corporations...boo!

Charlene Koenig — Jun 17, 2026
Subject: S7-2026-15 From: Charlene Koenig Affiliation: Jun. 17, 2026 Maintain quarterly reporting.

Charles Armstrong — Jun 17, 2026
Subject: S7-2026-15 Comment From: Charles Armstrong Affiliation: Jun. 17, 2026 Oversight prevents corruption, the only reason this is being done is for illicit gain. Please cease and desist changing the quarterly reporting

Yahoo Mail: Search, Organize, Conquer

Charles Brown Retired — Jun 17, 2026
Subject: File No. S7-2026-15 From: Charles Brown Let’s go with what the Billionairs recommend, they’ve done pretty well.

Charles David — Jun 17, 2026
Subject: S7-2026-15 From: Charles David Affiliation: Jun. 17, 2026 Keep America honest please

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Charles Haycock — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Charles Haycock Affiliation: Jun. 17, 2026 Why are you returning us to the dark ages? Oh right, more money for the rich.

Sent from my iPhone

Charles Huffstetler — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Charles Huffstetler Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Reducing the reporting requirements for publicly traded companies from quarterly to twice yearly would do great harm to the general public and only help insider and institutional traders. I strongly urge you to not change the requirements.

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charles lasyone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: charles lasyone Affiliation: Jun. 17, 2026 Keep reporting Quarterly. Things are working good as they are. Or try reporting every 2 months for a while, but dont go longer between reports.

Yahoo Mail: Search, Organize, Conquer

Charles Moore — Jun 17, 2026
Subject: S7-2026-15 Comment From: Charles Moore Affiliation: Jun. 17, 2026 Keep Quarterly reports

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Charles Partin — Jun 17, 2026
Subject: File No. S7-2026-15 From: Charles Partin Our present investing environment is aggressive and volatile. That makes it very difficult to keep up with material changes in any given business. In fact more frequent reporting would be an improvement to the retail investor's ability to assess the viability of purchasing a stock. Allowing less information to become the standard allows businesses to mash together issues and gloss over them not providing a clear and accurate indication of that business's health. DO NOT REDUCE THE REPORTING FREQUENCY

Charles Smith — Jun 17, 2026
Subject: S7-2026-15 From: Charles Smith Affiliation: Jun. 17, 2026 Have you not learned anything from 2007 - 2008? Seems like the SEC wants a replay of previous mistakes. Charles Smith, retired, Galveston TX

Sent from my iPhone

Charles Snyder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Charles Snyder Affiliation: Jun. 17, 2026 As a Certified Information Systems Auditor (CISA) and former SOX internal auditor I strongly recommend against changing this rule. I saw the damage of Enron, et al and the 2008 financial crisis. Also with me approaching retirement I am very dependent upon my IRA returns. While my portfolio is professionally managed, the lack of transparency will make it more difficult for them to perform their fiduciary duties. Six months allows too much time for insiders or nefarious forces to hide financial shenanigans. This, like the repeal of Glass Stengel is guaranteed to lead to another financial crisis and multi billion dollar bailout down the road.

Sent from my iPad
Charles Snyder, MBA, PMP, CISA, CISM, CISSP

Charles Stephens — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Charles Stephens Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
What exactly does the SEC get out of this deal? I know you aren't going to do this out of charity, so what monetary windfall does this present for the members of the SEC? A very wise man who used to be on the AM radio from Noon to 3pm always said, "If you want to understand why anyone does anything "for no reason", follow the money.
So, I ask again, what is in this for the SEC?
Sincerely,
Charles W. Stephens
An Investor and Concerned Voter

Charles Strawbridge CPA — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Charles Strawbridge CPA Affiliation: Jun. 17, 2026 With advent elegant reporting software married to AI efficiencies, quarterly reporting is less burdensome than in prior years. Keeping Qtrly reporting also keeps management under the microscope.

Get Outlook for iOS

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charles worpek — Jun 17, 2026
Subject: S7-2026-15 From: charles worpek Affiliation: Jun. 17, 2026 Charles worpek. Chef. Northampton Massachusetts. These companies need to be held accountable giving them time to cook the books just doesn't work.

Charlie Biel — Jun 17, 2026
Subject: S7-2026-15 From: Charlie Biel Affiliation: Jun. 17, 2026 America has a history of relaxing or erasing regulations and transparency on the activities of investors and corporate accountability.

Always BAD

Charlie Brown — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Charlie Brown Affiliation: Jun. 17, 2026 Let's go with what the Billionairs recommend, they've done pretty well.

Sent from my iPhone

Charlotte Farrell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Charlotte Farrell Affiliation: Jun. 17, 2026 I am a retired resident of Georgia and I am writing to oppose Proposed Rule S7-2026-15, which allows companies to switch to semiannual reporting.A six-month reporting gap is too long for modern financial markets. It reduces transparency and creates an information vacuum that disadvantages retail investors. Less frequent reporting also harms corporate accountability, hiding financial problems from the public for longer periods.The SEC must protect everyday investors by maintaining the current mandatory quarterly reporting system. Please reject this proposal.
Sincerely,
Charlotte Farrell

Sent from my iPhone

Charlotte Fremaux — Jun 17, 2026
Subject: S7-2026-15 Comment From: Charlotte Fremaux Affiliation: Jun. 17, 2026 I'm a retail investor, and quarterly reporting helps me make financial decisions. Honest companies that respect their investors know that transparency builds trust and have no problem offering quarterly reports. Companies that don't care about small investors and participate in abusive trading practices want to be as opaque as possible to allow bad actors, and are to be avoided. At least this is what the rules used to mean. The de minimus savings to companies are irrelevant. Companies that ask for your investment should welcome transparency. This is all part of a larger con on everyone but the billionaires.

Charlotte M Fremaux
622 Shannondale Road
Harpers Ferry, WV 25425

Charlotte Hendee — Jun 17, 2026
Subject: S7-2026-15 From: Charlotte Hendee Affiliation: Jun. 17, 2026 Keep the rule as it is!
Rev. Charlotte Hendee
Wells,, ME

“Hope is being able to see that there is light despite all the darkness.”
Desmond Tutu

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Charlotte Niteman — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Niteman Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
My future and my children's future rely on my financial security. This proposed rule puts our futures at risk. Don't ruin the lives of young kids fulll of potential for corporations.

Charlotte Odegaard — Jun 17, 2026
Subject: S7-2026-15 Comment From: Charlotte Odegaard Affiliation: Jun. 17, 2026 Everyone has a fiduciary responsibility to be open, honest and transparent with every single transaction. Six months is far too long. One day is to long. One hour is to long. One minute is to long. Everyone should be held to the same standards I don’t care who you are.
No shady stuff behind the scenes is acceptable in any way shape or form and there is no good excuse for hiding information when it comes to financials.

CAO

Charlotte OToole — Jun 17, 2026
Subject: S7-2026-15 From: Charlotte OToole Affiliation: Jun. 17, 2026 We have a convicted felon as President! What more can we expect! All companies & CEO have to be accountable!! They puts laws in place to protect us!! Now you want to take away this protection!! This is absurd!!

Sent from my iPhone

Charlotte O'Toole

Charlotte Smetana — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Charlotte Smetana Affiliation: Jun. 17, 2026 Continue with the quarterly reporting

Sent from my iPhone

Charter — Jun 17, 2026
Subject: S7-2026-15 From: Charter Affiliation: Jun. 17, 2026 Why change it? Won’t that make it easier for fraud to occur?

Sent from my iPhone

Chee Chee Hsu — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Chee Chee Hsu Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please do not go through with the proposed rule to only require companies to disclose earnings and business info only every 6 months. 1) If this passed, investors would not know what the company is doing for half a year. 2) Less transparency can easily lead to more fraud. 3) Small investors like me will be hurt the most by the lack of info. By contrast large institutional investors would likely still be able to get info b/c of their large holdings and resources.

Chef Aleta S Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Chef Aleta S Williams Affiliation: Jun. 17, 2026 Aleta Williams, Executive Chef. There should be more transparency not less. We should always know what's going on with the companies that we invest in

Please excuse any spelling or grammatical errors. Email sent from my mobile phone.

Chef Williams
312-569-9043

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cheindel01 (null) — Jun 17, 2026
Subject: S7-2026-15 From: cheindel01 (null) Affiliation: Jun. 17, 2026 Carolyn Heindel, retired teacher, here. Do not give in to Trump and the billionaires who are trying to destroy our democracy! KEEP QUARTERLY REPORTING!

Sent from my iPhone

Chelle M — Jun 17, 2026
Subject: S7-2026-15 From: Chelle M Affiliation: Jun. 17, 2026 A person on social services of any kind has to report earnings and/or any change in income when it happens. Not just income, but what kind of car/assets you have and their value, life/car/health insurance,child support and more. Then you sign releases that allow government to check bank accounts anytime they want, verify everything from health issues to family composition. EVERYTHING. C
orporations are subsidized with tax payer money drastically more than social services are, they should have to report MORE than they do now. There is so much corruption, less reporting will lead to more. It is time for more accountability- not less. Please SEC, do your job to the fullest extent, and don't take away the oversight that CEOs/corporations need. M.Matthews, Oregon.

Cheri Borders — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheri Borders Affiliation: Jun. 17, 2026 Heck No No way!

Sent from my iPhone

Cheri Bovell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheri Bovell Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY! 😡

Sent from my iPhone

Cheri Burkel — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheri Burkel Affiliation: Jun. 17, 2026 Why does this government seek to protect business practices that hurt citizens.

Sent from my iPhone

Cherie McNett — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cherie McNett Affiliation: Jun. 17, 2026 There is a very good reason why the rules were changed from the 1950's; we are figured out that companies were cheating investors out of money they had earned. Stop trying to steal; be transparent as required by many other entities.

Cherri Rippenkroeger — Jun 17, 2026
Subject: S7-2026-15 From: Cherri Rippenkroeger Affiliation: Jun. 17, 2026 Cherri Rippenkroeger, a Disabled, Permanently Retired Executive Response Technician for Gateway 2000 Computers.
Of Norman, Oklahoma
This matters to me because of Corporate Executives & Billionaires & Wealthy Politicians who have

long been exploiting legal systems that have been abused & were supposed to be to protect the American People. Now we have Monopolies again such as Cargill & other Huge Conglomerates & other Beyond Extremely Wealthy Companies that buy up all their competitors & they get tax breaks buy using corrupt means to use Lobbyists to give Politicians BIG Donations to keep them from not paying their fair share of taxes & cause the Corruption to Never Stop. It's Sickening. The American People of the United States are becoming more & more poor & in debt, becoming homeless & being poisoned by all sorts of big money players such as Big Pharma, & Giant Food Conglomerates that put toxic chemicals in our food, water, air & everything, everywhere. And while the big Corporations & Politicians & Billionaires are becoming wealthier & wealthier, they are destroying the very fabric that makes up our Once Great Country & is destroying our Economy. If they are not held accountable for anything, they will continue to collapse our economy & the American people will fall into another Great Depression & / or Worse.

Cheryl — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cheryl Affiliation: Jun. 17, 2026 Cheryl Jones-Head, retired, Cumberland RI ... I have been investing FOR DECADES and deserve to know the accurate, most up-to-date information when making these decisions with my financial advisor for the rest of my retired years.

Sent from my iPhone

Cheryl Cobb — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl Cobb Affiliation: Jun. 17, 2026 Quarterly is the minimum. I am a small investor. Making this change will give an additional advantage to large investors. So far thus year you are at 0 for taking care of the citizens you represent.

Cheryl Cobb
Lenoir, NC

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cheryl deluca — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cheryl deluca Affiliation: Jun. 17, 2026 Our community's retirees depend critically on the existing quarterly reporting schedule. This consistent cadence provides indispensable financial stability and vital oversight. Any reduction in frequency would expose a vulnerable population to undue volatility, directly impacting their savings and investment planning. Past experience unequivocally shows that less frequent updates create anxiety and impede sound financial management. Preserving the current quarterly framework is therefore essential to uphold transparency, foster confidence, and safeguard the financial security of our retired members.

Cheryl Eisler — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Eisler Affiliation: Jun. 17, 2026 Keep the sec checking. Keep them honest. Being honest seems to no longer be the norm

Sent from my iPhone

Cheryl Goin — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Goin Affiliation: Jun. 17, 2026 My name is Cheryl Goin. I am a retiree living in Bloomfield Hills, Michigan. I've been saving and investing my entire work life and depend on these funds for myself and my family.

Investor confidence is essential for a continuing stream of investment in the markets. No more Enrons.
We need transparency and accountability. You know this.

Cheryl Graves — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Graves Affiliation: Jun. 17, 2026 Accountability is so important

Get Outlook for iOS

Cheryl Jarvis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl Jarvis Affiliation: Jun. 17, 2026 Stop corruption. Restore decency.

Sent from my Galaxy

Cheryl Look — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl Look Affiliation: Jun. 17, 2026 We need transparency.

Cheryl Machina — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cheryl Machina Affiliation: Jun. 17, 2026 Keep Quarterly reporting! There is no reason to change it. History has shown more transparency is good & quarterly reporting works better for the investors. Based on all information available, changing the current reporting would be devastating to investors. The possibility of losing 1/3 of my retirement investments is heartbreaking. I need this money to live.

Sent from my iPhone

Cheryl McGraw — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl McGraw Affiliation: Jun. 17, 2026 Please do not allow companies to only file their reports twice a year. There must be accountability and stability in our economic markets. There is currently enough chaos and cheating and the American don't want more. Insider trading is running rampent. There must be transparency and honesty.

Sent from my iPhone

Cheryl Murga — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Murga Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Let's not repeat history. Keep quarterly reports and ready access for information pertaining to companies and investments. As a retiree, I need to know how and when my hard earned $ are being handled. I want full and regular reports. Transparency needs to remain a focus of the SEC. Changing quarterly reporting changes the information by inaccurately presenting information to the recipient. Inaccuracy affects profit and loss to the consumer. Keep the reports coming. Let's not aid the status quo and falsifying accuracy by providing reports that do not reflect regular overall productivity that affords good decision making.

Cheryl Pack — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Pack Affiliation: Jun. 17, 2026 I believe i am entitled to ever report i receive about my financial issues this money belongs to me and I want to keep track of every penny this is like getting bank statements once every 6 months and errors need to be checked regularly please DO NOT CHANGE IF THIS IS TO SATISFY ELECTED OFFICIALS WHO MAKE MONEY FROM DIHONEST TRADING stay the current process please

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Cheryl Pannell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl Pannell Affiliation: Jun. 17, 2026 Do not pass the six month blackout rule. It was put in place For a reason and should not be changed.

Cheryl Schindler — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Schindler Affiliation: Jun. 17, 2026 I live where Enron existed and had family affected by the corruption. CEOs must report quarterly in order to continue monitoring their financial actions.
Billye Cheryl Schindler
Houston, Texas

Cheryl Schindler

Cheryl Vanatsky — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cheryl Vanatsky Affiliation: Jun. 17, 2026 I do not agree with this change, it takes away my ability to moniter and have transparency in a timely manner. It creates a large opening for fraud and losses to occure. Ultimately, it decreases our right to timely information and company transparency. Do not pass this. Thank you for your attention to this. Cheryl Vanatsky

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Cheryl Whidden — Jun 17, 2026
Subject: S7-2026-15 From: Cheryl Whidden Affiliation: Jun. 17, 2026 Keep quarterly filings. Big corporations need to be held to a high standard. Giving them more time between filings just makes it easier for them. More filings more opportunities to correct their errors! Or let them give more thought to their ways.

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cheryldarby — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cheryldarby Affiliation: Jun. 17, 2026 Do not change reporting quarterly. Changing this not keeping us informed.
Cheryl Bocek - Indianapolis, IN
I work for a mortgage company and we need to know quarterly where the U.S. stands.

Chet George — Jun 17, 2026
Subject: S7-2026-15 From: Chet George Affiliation: Jun. 17, 2026 Public well-being is at stake. Have you forgotten the reason for this change? Accountability is sorely missing in our country. We not only need to keep QUARTERLY REPORTING but we need to be diligent in enforcing it. Don't you dare weaken this requirement. Chet George USAF Retired - Springfield, MO. ACCOUNTABILITY IS VITALLY IMPORTANT 🙏

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My ship came in a long time ago. I just realized it when I review my blessings!!!

Chet

Chita Taylor — Jun 17, 2026

Subject: S7-2026-15 Comment From: Chita Taylor Affiliation: Jun. 17, 2026 Good morning,

My name is Chita Taylor and I am a retired nurse. I am opposed to the proposed SEC change. Keep the reporting quarterly. If the companies can report less frequently,then
 other investors like myself will not be able to make informed decisions. Don't let bad businesses hide the facts to defraud us.

Thank you,

Chita Taylor

Yahoo Mail: Search, Organize, Conquer

Chris Clayborne — Jun 17, 2026
Subject: S7-2026-15 From: Chris Clayborne Affiliation: Jun. 17, 2026 Quarterly reports need to continue otherwise there is too much time for fraud

Sent from my iPhone

CHRIS COLBERG — Jun 17, 2026
Subject: S7-2026-15 Comment From: CHRIS COLBERG Affiliation: Jun. 17, 2026 I am an individual stock holder, quarterly reporting allows me to keep up with my stocks and make informed decisions about when to buy, sell, or hold. Twice a year reporting will give insiders an advantage over individual investors such as myself.
Christine Colberg, Retired

Chris Ingham — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Chris Ingham Affiliation: Jun. 17, 2026 I am an experienced, active investor. The SEC needs to maintain the current quarterly reporting requirements. Rolling back to semi-annual reporting would be disastrous.

Chris Ingham
Clearwater, FL

Chris Jobes — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Chris Jobes Affiliation: Jun. 17, 2026 please do not return to the old account reporting method. I depend on my savings to pay my bills and prescription and medical costs. returning to a bygone era with 2026 costs will be harmful and reduce quality of life.

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chris peterson — Jun 17, 2026
Subject: S7-2026-15 From: chris peterson Affiliation: Jun. 17, 2026 My name is Chris Peterson and

I'm a regular Joe, working class guy. Halving the financial certifications from 4 to 2 times a year will only increase the level of abuse and fraud that companies commit. Please don't abdicate your responsibility to protect the citizens of this country. You know, the ones you actually work for. Thank you,

Chris Peterson

Sent from my iPhone

Chris Phillips — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Chris Phillips Affiliation: Jun. 17, 2026 Please continue quarterly

Chris Phillips

Chris Senecal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Chris Senecal Affiliation: Jun. 17, 2026 Everyone who invests on companies, particularly investors relying on the markets to support their retirement, should have access to quarterly reports to make informed decisions. The fact that this proposal is seriously being considered is an affront to hardworking people who are trying to be responsible with their money.

Chris Senecal
4 Lyman Lane
Bloomfield, CT 06002
(860) 716-4861
CASenecal68@gmail.com

Chris Sharpe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Chris Sharpe Affiliation: Jun. 17, 2026 You people are out of your minds. How many different ways are you'll going to come up with that allows you to f the public? This is a ****ed shame, be concerned about the Consumer. Super stupid idea, but, super stupid people come up with this 💩.

Sent from my iPhone

Chris St. Clair — Jun 17, 2026
Subject: S7-2026-15 From: Chris St. Clair Affiliation: Jun. 17, 2026 As the old saying goes, 'you

cannot expect that which you do not inspect'.
Consumers, investors, and employees deserve transparency and the ability to make decisions based on data.

Sent from my iPhone

Chris Van Meter — Jun 17, 2026
Subject: S7-2026-15 From: Chris Van Meter Affiliation: Jun. 17, 2026 Accountability is needed today as it was when this law was passed. Not enough safeguards against fraud and deceit in current business climate; save this one!

Chris Van Meter

Sent with big fingers from a small device

Chris Watson — Jun 17, 2026
Subject: S7-2026-15 From: Chris Watson Affiliation: Jun. 17, 2026 Keep the rules as is. We need to keep the CEOs and CFOs accountable. It is a great line to draw to try to keep businesses lawful.

CHRIS WRENN — Jun 17, 2026
Subject: S7-2026-15 From: CHRIS WRENN Affiliation: Jun. 17, 2026 Quarterly reporting is so important for transparency. The only reason for changing this rule is deception.

Sent from my iPhone

Chris Z — Jun 17, 2026
Subject: File No. S7-2026-15 From: Chris Z "Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders." "Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize." "The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own." "This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it." "As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well.""

Christen Gillespie — Jun 17, 2026
Subject: S7-2026-15 From: Christen Gillespie Affiliation: Jun. 17, 2026 Keep CEO's& CFO 's

accountable and honest. Corporate greed is running rampant, now is not the time to roll back these laws. These are necessary now more than ever.

Sent from my iPhone

Christie King — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christie King Affiliation: Jun. 17, 2026 Transparency Matters ! Let's reverse the Question , Hey SEC , WE WOULD ONLY LIKE TO REPORT TO U every 6 Months! I hear Crickets

Yahoo Mail: Search, Organize, Conquer

Christina Bivona-Tellez — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christina Bivona-Tellez Affiliation: Jun. 17, 2026 Please retain the current process and NOT go back to this old and broken one.

Christina Bivona-Tellez

Forgive any typos
sent from my iPhone

Christina Hopkins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christina Hopkins Affiliation: Jun. 17, 2026 There is no reason to lower reporting requirements to a quarterly basis. Every organization has systems that could report weekly with minimal to no labor. Transparency is more important than ever. Organizations prove time and again that they will game the system which puts retirement accounts for Americans at a high risk. The wealthy would have no problem losing half their investment money. This move would devastate 99% of the population that is already barely hanging on due to mass layoffs which has suppressed wages to pre-2008 levels. This move would increase the wealth gap. I believe the SEC was created to protect the 99%.

Christina Hopkins

Yahoo Mail: Search, Organize, Conquer

Christina Pehrson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christina Pehrson Affiliation: Jun. 17, 2026 I absolutely think this needs to be kept quarterly. Do not change the current practice!
Christina Pehrson

Sent from my iPhone

Christina Romano — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christina Romano Affiliation: Jun. 17, 2026 Many of us seniors live on the distributions from this money. Please don't let this happen.

Sent from my iPhone

Christina Seeling — Jun 17, 2026
Subject: S7-2026-15 From: Christina Seeling Affiliation: Jun. 17, 2026 Quarterly reporting keeps everything on the up and up. Very simple. Keep it in place.

Yahoo Mail: Search, Organize, Conquer

Christina Tarr — Jun 17, 2026
Subject: S7-2026-15 From: Christina Tarr Affiliation: Jun. 17, 2026 Let's retain the quarterly reporting that has kept corporations transparent and our investments safe. Quarterly reporting was put in place after Enron for good reason. There is no reason to change it.

Sent via phone

Christine Adams — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Adams Affiliation: Jun. 17, 2026 Retain Quarterly reporting. Don't break what's working well. If this economy is failing- don't hide it from us and force us to give up our future. Quarterly reporting works. Don't change it!

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christine becker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: christine becker Affiliation: Jun. 17, 2026 I am a retired middle school teacher and federal employee. Our investments are crucial to our retirement and the futures of our children and grandchildren. Quarterly reporting is essential. Do not allow the SEC to change to semiannual reporting. Transparency is essential. Christine Becker, Winfield, Illinois

Christy

Christine Bergman — Jun 17, 2026
Subject: S7-2026-15 From: Christine Bergman Affiliation: Jun. 17, 2026 There are no good, ethical, or logical reasons for having less than quarterly reporting. Only nefarious ones. Do NOT make this change!

Christine Foglietta — Jun 17, 2026
Subject: S7-2026-15 From: Christine Foglietta Affiliation: Jun. 17, 2026 This is just more corruption of our government.

X O Chris Sent from my iPhone

Christine Gailey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Gailey Affiliation: Jun. 17, 2026 We retirees are already being squeezed financially to benefit the few. Do not return to the bad old days. It will hurt most people.

Christine Helms — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christine Helms Affiliation: Jun. 17, 2026 Dear Representative [Recipient Last Name],

I am writing as a concerned taxpayer to formally request full transparency and public disclosure regarding the allocation of funds within the finance sector. Recent reports of fraud and corruption underscore the urgent need for greater accountability to ensure that public funds are managed with the highest level of integrity.

It is essential for citizens to understand how funds are being allocated and utilized to prevent economic disparity and systemic financial mismanagement. I urge you to take immediate action to restore public trust and strengthen financial oversight within the government.

Thank you for your attention to this critical matter.

Sincerely,

Christine Helms

Christine Hoeffner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Hoeffner Affiliation: Jun. 17, 2026 What proper reason exists for going backwards with these rules? I have heard none. Who will benefit and who will be hurt? How many in each group? Quarterly reporting has been more effective and supports transparency.

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Christine Jojola — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Jojola Affiliation: Jun. 17, 2026 Keep Quarterly reporting! It’s important for all citizens!

Sent from my iPhone

Christine Khoury — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Khoury Affiliation: Jun. 17, 2026 Dear Sir or Madam,
As a retiree with 80% of my portfolio invested in various companies, it is critical to me and my family that our investments continue to report quarterly to make informed decisions regarding our investments. As there are many baby boomers relying on said information, I urge you to vote to continue the quarterly reports.
Thank you
Christine Khoury

Sent from my iPhone

Christine Kinnett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christine Kinnett Affiliation: Jun. 17, 2026 Transparency in finance and government will always be key in allowing Americans to take the best steps for them.

Christine Ribik — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christine Ribik Affiliation: Jun. 17, 2026 Quarterly is a must for transparency and accountability ..we already have too much fraud!!

Christine Scaffidi — Jun 17, 2026
Subject: File No. S7-2026-15 From: Christine Scaffidi Don't get loose with hardworkers savings. If we don't expose corrupt companies as early as possible, US investments will no longer be looked up to around the world. Furthermore, we need to keep the standard high on ceo accountability.

Christine Taylor — Jun 17, 2026
Subject: S7-2026-15 From: Christine Taylor Affiliation: Jun. 17, 2026 Make them accountable for their actions every quarter!

Sent from iPad

Christoper Mellott — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Christoper Mellott Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need information on our accounts quarterly we might increase our investment as in times like these.

Christopher Baldwin — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Baldwin Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I would ask that you consider the lack of integrity and commitment to to your organizations stated goals this change signals. This change does nothing to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. The markets are in a precarious place despite all-time highs, and history shows how that will play out. It's irrational and irresponsible to move forward in a manner that will further reduce confidence in the SEC and markets, especially when such a move clearly favors those who are already responsible for contributing to our current economic outlook.

Christopher Brothers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christopher Brothers Affiliation: Jun. 17, 2026 Transparency is key to trust. Quarterly reporting must remain in place. Thank you.

Sent via the Samsung Galaxy S26+, an AT&T 5G smartphone
Get Outlook for Android

Christopher Chain — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Chain Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I think quarterly reporting information is important to investors like me. Information and transparency are vital to consumer and investor confidence.

Christopher Church — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christopher Church Affiliation: Jun. 17, 2026 Chris C. Cyber Engineer in MA. There is no world in which quarterly reporting is not necessary, effective, and prudent. Anything less is simply irresponsible. I am strongly against any measure that changes the quarterly reporting requirement and I implore this administration and the SEC to course correct. Whatever flexibility the SEC believes it is granting to smaller companies pales in comparison to the price every day Americans will pay. We tried this experiment and it was an utter failure.

Christopher Crozier — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christopher Crozier Affiliation: Jun. 17, 2026 This matters! Transparency is what keeps us a truly great country. Do not cave to special interests!
Protect us 🙏

Christopher Desouza — Jun 17, 2026

Subject: S7-2026-15 Comment From: Christopher Desouza Affiliation: Jun. 17, 2026 This rule is for crooks to flourish to take advantage of the unwary public and fleece them. Please protect the investing public

Sent from my iPhone

Christopher Natale — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christopher Natale Affiliation: Jun. 17, 2026 Quarterly reporting needs to be kept, to prevent fraud. Don't let companies hide their books for 6 months.

CHRISTOPHER OLMSTEAD — Jun 17, 2026
Subject: Comment on S7-2026-15 From: CHRISTOPHER OLMSTEAD Affiliation: Jun. 17, 2026 Why change it? .... unless there are devious motivations.

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Christopher Oswald — Jun 17, 2026
Subject: S7-2026-15 From: Christopher Oswald Affiliation: Jun. 17, 2026 The reporting needs to be more often than quarterly, not less. Valuation of companies also should not exceed assists and profits. Future earnings mean literally nothing for stock valuations so that needs to stop as well. That's the new way to commit fraud. SpaceX is the best and newest example of this.

Failure to take public comments seriously will come with legal implications if it is discovered that your rule changes increased fraud especially if the layman can explain it to you and you claim to know better. No excuses anymore!

Christopher Poggi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christopher Poggi Affiliation: Jun. 17, 2026 Chris P. Physician. Pa. Quarterly reports will keep the little guy up to date and maybe have a fighting chance to retire before he dies. Maybe the reporting should be monthly. Every 6 months gives the big guys a chance to hide things longer which can make them more money and let the little guy out in the dark. Conversely if they are losing money, the insiders can get out earlier and let John Q take the hit.

Christopher Santana — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Christopher Santana Affiliation: Jun. 17, 2026 Stop changing the rules Securities Exchange. Rolling back is not the answer. Same issue with removing the 1 year maturity for IPOs being part of the indices…

Sincerely,
Christopher Santana
954-200-1034

Sent from my iPhone

Christopher Thorpe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christopher Thorpe Affiliation: Jun. 17, 2026 To the SEC:

Many have already commented on the significantly reduced transparency of changing the quarterly 10-Q to a semiannual “10-H.“ This change has a greater potential impact than just reducing critical transparency shareholders. It further advantages insiders over retail shareholders and mutual fund investors who depend on clear reporting to make investment decisions.

Today. restricted shares held by insiders must generally be fully paid for and held for at least six (or twelve) months before sale. Insiders are currently not permitted to sell more than 1% of a company’s stock or more than the past 4 weeks’ average weekly trading volume in any three month period.

When creating insider trading rules, regulators assumed a regular three-month reporting cycle. Quarterly reports are a critical check on insiders’ “getting out while the getting is good” before they have to disclose bad news to investors.

If quarterly reporting is relaxed, then insider trading rules should be adjusted accordingly so that insiders are not permitted to sell their securities before the market has a chance to correctly price their shares.

Christopher Thorpe, CFA
Harvard University SEAS
150 Western Ave.
Allston MA 02134

Christy wiese — Jun 17, 2026
Subject: S7-2026-15 Comment From: Christy wiese Affiliation: Jun. 17, 2026 Dear SEC

My name is Christine Wiese. I am a Metro driver with King County in Seattle, WA. I strongly disagree with semiannual reporting! I am investing on a smaller scale with personal and retirement money in the market. Making this shift would affect people like me from growing portfolios. Transparency on a company's health would be cut in half, thus making it harder to spot operational issues or sudden financial deterioration. Switching from quarterly reports to semiannual reports creates blind spots in an investment strategy and causes much riskier investments. Wall Street analysts might drop coverage of smaller companies if there isn't enough frequent data to track. This directly hurts retail investors by reducing the amount of free research and available market liquidity. Earnings reports are the major catalyst for price movement. Stretching the reporting to six months means the accumulated news, both good and bad, will hit all at once, leading to sharper, more extreme price swings when financial results are finally released. I strongly urge you not to adopt this option for publicly traded companies!

Respectfully,
Christine Wiese

Chuck and Wendy Stein — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Chuck and Wendy Stein Affiliation: Jun. 17, 2026 Not sure what advantage would be to revert to semi-annual reporting. What benefit for consumers would there be? I would prefer to stay with the quarterly reporting.

Chuck Gilbert — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Chuck Gilbert Affiliation: Jun. 17, 2026 This proposal means that companies would get an unfair advantage over their stakeholders. By only having to report results every 6 months instead of quarterly, the management could manipulate their data to send an incomplete picture of their management's performance. This would undoubtedly spawn more Enrons and all stakeholders would suffer greatly.

Sent from my iPhone

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chuck morrison — Jun 17, 2026
Subject: Comment on S7-2026-15 From: chuck morrison Affiliation: Jun. 17, 2026 1970 - course correction! What part of that don't you understand???

Cinde Pettey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cinde Pettey Affiliation: Jun. 17, 2026 Cinde Pettey
Retired

As an individual, I want to be able to keep better track of my retirement assets so they will last the rest of my life. Keeping reports hidden for longer periods of time is not helpful. I want more transparency, not less.

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cindy christy — Jun 17, 2026
Subject: S7-2026-15 From: cindy christy Affiliation: Jun. 17, 2026 Quarterly reporting is a MUST!!!! It keeps people accountable. They know if they falsely report they can face prosecution. Reduced reporting leaves latitude for manipulating the reporting.
C. Christy, private citizen, Oklahoma. This matters because there is not enough accountability in government and business for those who feel they answer to no one but themselves. And when discrepancies are found, infractions found...prosecution to the
fullest extent of the law should happen. When this consistently happens, eventually these incidents will be greatly curtailed.

Yahoo Mail: Search, Organize, Conquer

Cindy Garcia Ward — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Garcia Ward Affiliation: Jun. 17, 2026 We cannot reduce reporting requirements. There is already so much illegal trading which is why there are regulations. Loosening the regulations will only make it easier for bad actors and hurt the general public that isn't involved in these insider deals. With social security already less helpful to younger generations, our investment retirement accounts would be under attack as well. We cannot allow scams on the public to continue or worsen.

Cindy M. Garcia Ward

Cindy Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Johnson Affiliation: Jun. 17, 2026 Keep it like it is, quarterly. Too much could happen while keeping investors in the dark for too long. My husband and I are retirees who depend upon our investments to help us through the years we have left.

Cindy Johnson

Cindy Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Johnson Affiliation: Jun. 17, 2026 Keep it like it is, quarterly. Too much could happen while keeping investors in the dark for too long. We are retirees who depend upon our investments to help us through the years we have left.
Carl & Cindy Johnson

Cindy Johnson

Cindy Reames — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Reames Affiliation: Jun. 17, 2026 We must have quarterly financial reporting. As a Senior Citizen it is vital that we know what is happening on Wall Street to protect our investments!

Sent from my iPhone
Cindy Reames
Retired

Cindy Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cindy Smith Affiliation: Jun. 17, 2026 I am an elderly retired investor. I live in rural eastern NC. This priposal must be a joke?? Why would this make

sense to anyone? This mentality is similar to not testing for Covid, therefore, the reported numbers of deaths go down. Right?

The general public is not as stupid as you think! I cannot afford these backward shifts! I live on a small pension and Social Security.

Please do not allow this to happen.

Cynthia Smith

Cindy Stark — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Stark Affiliation: Jun. 17, 2026 Quarterly reporting keeps these POSs honest.
Read the room. Everybody is sick and tired of the lack of transparency. Do not make it worse. You are not immune to revolution.

Cindy Thornton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cindy Thornton Affiliation: Jun. 17, 2026 My name is Cici Thornton , retired. We the people need you to stop screwing us. Transparency is essential. Quit lying, quit cheating and quit stealing from us.

Sent from my iPad

Cindylou — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cindylou Affiliation: Jun. 17, 2026 SEC,
Please maintain quarterly reporting. Transparency is crucial in this day and age. All the data supports quarterly reporting. No one wants to risk even the possibility of the value of portfolios dropping. We can see that this happened with the US market between 1955-1970, and we can see that earnings are much less in countries that only require semi-annual reporting. I do not want any actions take n that even might affect my financial security. It's incomprehensible that semi-annual reporting would even be suggested by the SEC. Why make a change like that to a system that has worked so well? The last thing Americans need at this time is one more thing that

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Cinnamon Stewart — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cinnamon Stewart Affiliation: Jun. 17, 2026 It truly makes no sense to limit information to twice yearly when our digital world has in fact sped everything up to a point that anyone reacting slowly truly misses out. It is actually going backwards. Reversing progress. Not just stalling progress, physically blocking it. In today's world, once you fall behind, you may never catch up.
So why are you planning to disadvantage our entire investment system from the top down?

CJ Barton — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: CJ Barton Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do not change this policy, I need quarterly filings to make educated decisions!

Cj Zimmerman — Jun 17, 2026
Subject: S7-2026-15 From: Cj Zimmerman Affiliation: Jun. 17, 2026 Hello SEC,
My name is CJ Zimmerman, I am high school teacher in Northern Illinois. Why do you think less transparency and less reporting of financial information is a good thing for corporations who are already making record profits year over year? Where does the money come from for their earrings? From us, the general population who is spending our hard earned salaries. You must not overturn quarterly reporting to benefit the already record profiting corporations. This is a country of the people, FOR the people. Not for corporate greed and secrecy.

Thank you, CJ Zimmerman

Cjay Roughgarden — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cjay Roughgarden Affiliation: Jun. 17, 2026 Hi Im a small business owner in the California SF Bay Area. Its already incredibly difficult to make a living with inflation outpacing wage growth and ability to charge more as expenses increase. Investing is the only way to keep up with inflation and smart money already uses retail as exit liquidity often enough. This will further bankrupt the middle class.

Sent from my iPhone

Cjgrogan2001 — Jun 17, 2026
Subject: Do not change the frequency of disclosure reporting From: Cjgrogan2001 Affiliation: Jun. 17, 2026 In this day and age transparency is crucial to making sure investors are informed. As it is currently constituted, the reporting should be on a more frequent basis and moving it to a less frequent cycle, could you irreparable damage to the everyday investor

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Claire Hollister — Jun 17, 2026
Subject: S7-2026-15 Comment From: Claire Hollister Affiliation: Jun. 17, 2026 More transparency not less keep it 1/4 ly

Sent from my iPhone

Claire Lohnes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Claire Lohnes Affiliation: Jun. 17, 2026 To the

Securities and Exchange Commission:
Quarterly reports are vital our investments. Why should our hard earned savings be vulnerable with less reporting? Please leave it as it is.....quarterly.

Claire Newman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Claire Newman Affiliation: Jun. 17, 2026 As an investor, we have the right to know the truth about companies profits and direction. It's critical they report honestly and in good faith, quarterly, so we can manage our trades and investments appropriately.

Claire Newman
Windermere Mt Baker
(206) 334-6589 cell
(206) 725-7255 office
Cnewman@windermere.com

Claire Tarantino — Jun 17, 2026
Subject: S7-2026-15 Comment From: Claire Tarantino Affiliation: Jun. 17, 2026 Absolutely NOT good for the average investor. We need up to date quarterly reports and we must be able to decide if we stay invested. If insiders are able to profit from back door and unethical purchases in companies doing harm to the planet or to human existence on the planet, we need to know that.

Claire Terrelonge — Jun 17, 2026
Subject: S7-2026-15 Comment From: Claire Terrelonge Affiliation: Jun. 17, 2026 This Country is turning into a large scale Crimminal enterprise,. I object to the abuse of our community. This is corrupt governing at its worst

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Clara Matthews — Jun 17, 2026
Subject: S7-2026-15 From: Clara Matthews Affiliation: Jun. 17, 2026 We, the people demand quarterly reporting to protect everyone

Sent from my iPhone

Clare Burt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Clare Burt Affiliation: Jun. 17, 2026 With all the insider trading going on it would just mean more income for the ones who get the information and less for the rest of us.

Get Outlook for Android

Clare Driscoll — Jun 17, 2026
Subject: S7-2026-15 From: Clare Driscoll Affiliation: Jun. 17, 2026 Why should this change. Big business needs accountability. We don't need more Enrons. The rules were made for a reason and need to stay in place. Millions of shareholders need your support to keep their incvestments safe.

Claud McKelroy — Jun 17, 2026
Subject: S7-2026-15 From: Claud McKelroy Affiliation: Jun. 17, 2026 It's working fine as is. If it ain't broke don't fix it. Leave the reporting regulations as is.

Claudia Bell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Claudia Bell Affiliation: Jun. 17, 2026 I am retired and need the income from my investments. History has shown that transparency helps markets. Moving to a bi-yearly reporting system will hurt all investors including me. I strongly encourage you to keep the current quarterly reporting system.

Claudia Pinch,
retired
Dallas TX

Claudia Hardy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Claudia Hardy Affiliation: Jun. 17, 2026 Claudia Hardy, interior designer and Realtor in Gainesville, Florida. We deserve to have regular quarterly reporting about the strength of our investments. We want to keep it the way it is now.

Claudia Hardy
Nest Obsessed Interior Design
www.nestobsessed.com

Claudia Jayne — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Claudia Jayne Affiliation: Jun. 17, 2026 No!! Don't do it!

Claudia Stoscheck — Jun 17, 2026
Subject: S7-2026-15 From: Claudia Stoscheck Affiliation: Jun. 17, 2026 We must maintain quarterly reporting. Accountability and fairness must be upheld. I am a clinical social worker in West Virginia. With stock investments. - Claudia Stoscheck

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Claudio — Jun 17, 2026
Subject: S7-2026-15 From: Claudio Affiliation: Jun. 17, 2026 Keep quarterly reports as the law! Thank you.

Claudio Musajo

Claudio Musajo
917 309.4108
claudiomusajo@gmail.com

Clayton Ramer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Clayton Ramer Affiliation: Jun. 17, 2026 My name is Clayton and I work as a Salesforce admin. We should not limit transparency of public companies. If our retirement is on the line, we have a right to know

Clayton Ramer

765-546-8475

Cletha VanWinkle — Jun 17, 2026
Subject: File No. S7-2026-15 From: Cletha VanWinkle I am an individual investor who values quarterly earnings reports to check on the stocks I own. I also read comments from Motley Fool Analysts and other financial newsletters to help me dig deeper into those reports so I can make informed decisions about the health of the stocks I own or wish to purchase. I don't have access to things the big institutional entities have such as their one-on-one meetings with CEOs and CFOs, access to credit card use on a weekly and monthly basis, tabulations of the number of cars at specific stores, etc. I only get to see the 10 Q form and the chance to hear the quarterly earnings report delivered by key people in the company. The analysts also get to ask questions, but sometimes I'd like to ask a question too. Of course I can't since I'm not an institutional analyst. Bottom line is that I want to continue to having access to quarterly reports. A UK study done by the CFA Institute Research & Policy Center (2007-2014) determined that the frequency of earnings reports did not affect how long-term the executives planned their corporate strategy. What did affect their short and long-term plans had more to do with the structure of the Compensation package for C-suite executives. Having quarterly earnings reports help individual investors like me have a fighting chance of making money in the stock market. As a retired special education teacher, that has meant a lot in the last 35 years I've been investing. It has enabled me to feel secure about the nest-egg I've accumulated and allowed me to help those who are less fortunate. If I had to rely on my pension and Social Security, I would just be scraping by now, and would fall behind in the next

20 years due to inflation. Investing made a huge difference, and continues to do so. I don't want to be hampered in the future by having even less access to information from the companies I invest in. The choice is simple: continue requiring quarterly reports and help individual investors (and let the big corporations change their pay incentives), or choose what makes things easier for the big corporations. Please choose to side with individuals and not the corporations. With the help of AI, reports are much easier for them to generate. Thank you.

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cliff von hoene — Jun 17, 2026
Subject: S7-2026-15 From: cliff von hoene Affiliation: Jun. 17, 2026 Cliff von Hoene
Georgetown, Indiana
Retired
Save quarterly reporting! Keep CEOs responsible for their company financial reporting! As one of the millions who depend on their income from their investment portfolio, government should do everything in their power to maintain corporate oversight and financial transparency of those companies that are publicly held. Thank you.

Sent from my iPhone

Clinton Key — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Clinton Key Affiliation: Jun. 17, 2026 I would not be able to make informed decisions.

Clinton Smith — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Clinton Smith Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I respectfully oppose the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting.
Having worked in corporate America for more than 25 years, I understand the effort required to prepare financial and operational disclosures. However, six months is too long for investors to go without standardized financial reporting.
Quarterly reporting is not perfect, but it provides an important balance between transparency and reporting burden. Public companies have access to sophisticated accounting systems, ERP platforms, and reporting tools that allow management to understand business performance in near real time. Investors should not be required to wait six months to receive meaningful updates on a company’s financial condition and operating results.
Reducing reporting frequency would decrease transparency, make it more difficult for retail investors to evaluate companies, and could widen the information gap between individual investors and large institutional investors.
Public markets function best when investors receive timely, consistent, and comparable information. I believe the current quarterly reporting framework better serves those objectives than the proposed semiannual alternative.
Thank you for considering my comments.
Clinton Smith
Torrance, California

Clinton W Spence — Jun 17, 2026
Subject: S7-2026-15 Comment From: Clinton W Spence Affiliation: Jun. 17, 2026 My retirement depends on trusting the CEOs to be honest, but we need four (4) signed reports per year—NOT two (2).

Ronald Reagan said, “Trust but verify.”

Clinton W. Spence
Retired UMC Pastor

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cockapoo2 — Jun 17, 2026
Subject: S7-2026-15 From: cockapoo2 Affiliation: Jun. 17, 2026 Keep the accountability

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Coco Costigan-Daniels — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Coco Costigan-Daniels Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: it's just not right! Why would we want to invest when others are being given I side information that cheating!

Colin Lay — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Colin Lay Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do your JOB and give the public information they're entitled to.

Colleen Foley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Colleen Foley Affiliation: Jun. 17, 2026 Colleen Foley - retired with IRA The Villages, FL We depend upon proper evaluations done quarterly for our retirement expenses. We can’t afford to live on half of what we now receive and still pay our share of taxes and mortgage,

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Colleen Hammond — Jun 17, 2026
Subject: S7-2026-15 Comment From: Colleen Hammond Affiliation: Jun. 17, 2026 Stop this nonsense. Just stop it.

Sent from my iPhone

Colleen Riley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Colleen Riley Affiliation: Jun. 17, 2026 absolutely NOT!

Colleen Tassie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Colleen Tassie Affiliation: Jun. 17, 2026 This is damaging to our economy, and we are absolutely against this change!!!
My husband and I have worked hard to build our cushion for our old age. We do not have the wherewithal to let you take half of it away. We have carried no debt throughout our lives. We have paid everything off and for you to come along and steal it this way is absolutely unconscionable.
We live in Ann Arbor Michigan. my husband is a lawyer who no longer practices- he's retired. I have raised four children, worked with real estate, served in a food bank, directed a food pantry and we have contributed heartily to our faith community, our civil community and the world community. This kind of change being shoved through is absolutely frightening, and we are completely against this!!

Colleen and Peter Tassie

Sent from my iPhone

COLLEEN TRAVIS — Jun 17, 2026
Subject: Comment on S7-2026-15 From: COLLEEN TRAVIS Affiliation: Jun. 17, 2026 Leave the current system alone . Lack of oversight generally creates a better probability for corruption and we have enough of that already. Colleen Travis, former teacher, Nee York State

Sent from my iPhone

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com291 — Jun 17, 2026
Subject: reporting change From: com291 Affiliation: Jun. 17, 2026 let this email be my objection to the proposed reporting change from quarterly to bi-annually.

Connie Kline — Jun 17, 2026
Subject: File No. S7-2026-15 From: Connie Kline Retain quarterly reporting to ensure companies and private investors have the information needed to make informed investment decisions.

Connie Moyer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Connie Moyer The quarterly reporting for public we traded companies has been in place for a very long time. If it isn't broke, don't change it. I am very much against this change to policy.

Connie Pappas — Jun 17, 2026
Subject: S7-2026-15 From: Connie Pappas Affiliation: Jun. 17, 2026 QTLY reporting has never been more necessary than in this age of corporatism and grift. Never relax standards on corporations !

From my iPhone

Connie Roman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Connie Roman Affiliation: Jun. 17, 2026 No going backwards! Do not change a system that works well for us ordinary people. 1955 wasn't that "great",

Sent from my iPhone

Connie Stone — Jun 17, 2026
Subject: S7-2026-15 From: Connie Stone Affiliation: Jun. 17, 2026 KEEP REPORTING! ONLY fair, honest. Too many people lost

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Conrad Kovash — Jun 17, 2026
Subject: S7-2026-15 Comment From: Conrad Kovash Affiliation: Jun. 17, 2026 Conrad Kovash Retired and tired of being Ripped off by people who think they are above the law.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Constance Boehmer — Jun 17, 2026
Subject: S7-2026-15 From: Constance Boehmer Affiliation: Jun. 17, 2026 Quarterly reporting should be required to keep investors updated and informed. Shareholders have a right to important financial changes regarding their investments on a quarterly basis in order to manage their portfolio.
Constance Boehmer, retired financial services, North Augusta, SC

Sent from my iPad

Constance Lorig — Jun 17, 2026
Subject: S7-2026-15 From: Constance Lorig Affiliation: Jun. 17, 2026 quarterly reporting is very important and CEOs must be held accountable as should the board of directors.

Corporations are profiting from doing business with Americans and must be accountable.

Cool Mom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cool Mom Affiliation: Jun. 17, 2026 It's high time that our government stops protecting and giving loopholes for big business . SEC: please DO YOUR JOB!

Cool Mom — Jun 17, 2026

Subject: S7-2026-15 Comment From: Cool Mom Affiliation: Jun. 17, 2026 It's high time that our government stops protecting and giving loopholes for big business . SEC: please DO YOUR JOB!
Sincerely,
Sharon A Patrick

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cooperkat — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cooperkat Affiliation: Jun. 17, 2026 Stop stealing our money!

Sent from my Galaxy

Cora Hamman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cora Hamman Affiliation: Jun. 17, 2026 It is important that we keep these being released quietly. You must remember that you were elected to serve constituents, not corporations.

Cora Hamman

Cora Hamman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cora Hamman Affiliation: Jun. 17, 2026 It is important that we keep these being released quietly. You must remember that you were elected to serve constituents, not corporations.

Corliss Jacobs — Jun 17, 2026
Subject: S7-2026-15 From: Corliss Jacobs Affiliation: Jun. 17, 2026 Quarterly reporting is not perfect, but it is one deterrent to CEOs and other senior executives hiding negative information that shareholders and the public have a right and need to know

Corliss Jacobs
20745 College Blvd
Olathe KS. 66061

Craig — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Craig Affiliation: Jun. 17, 2026 Continue with quarterly recording, it’s more accurate. The experiment of recording in 1955 did not support the financial interests of U.S. citizens

Thank you,
Craig Dunkel
612-990-8449 gritle@gmail.com

Craig Parietti — Jun 17, 2026
Subject: S7-2026-15 Comment From: Craig Parietti Affiliation: Jun. 17, 2026 SEC - Quarterly reporting is essential to operating a public stock market!!! This must be retained to ensure our faith in our investments ! If adopted as proposed, the market will drop 10%.

Sent from my iPhone

Craig Patriot — Jun 17, 2026
Subject: S7-2026-15 Comment From: Craig Patriot Affiliation: Jun. 17, 2026 Quarterly reporting was put in place for a very good reason, which was transparency. This also gives the whole nation a bearing on which direction companies are going, which makes investment decisions a LOT easier to make. Why in the world would you intend to do away with this rule, other than to mislead the investment community? Especially when your own entity is the safeguard for us, as the force behind the economy? Do not establish this rule!

Craig Seghers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Craig Seghers Affiliation: Jun. 17, 2026 Please continue quarterly reporting. It allows all of us to note trends before they become large issues we can't recover from. This is from a former fortune 10 analyst. And a Lucent survivor.

Craig Seghers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Craig Seghers Affiliation: Jun. 17, 2026 Please continue quarterly reporting as it allows all of us to note trends before they become large issues we can't recover from. This is from a former fortune 10 analyst.

Thank you,

Craig Seghers

Craig Stinchcomb — Jun 17, 2026
Subject: S7-2026-15 From: Craig Stinchcomb Affiliation: Jun. 17, 2026 Where is the Boeing CEO that has killed 2 plane loads of people. His crime was to knowing his cost cutting would comprmise safety, but he did not care. This has now occured multiple times and the "board room" is also directly responsible and should be tried for criminal manslater.

Cris Brendel — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cris Brendel Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!! Christine Brendel It is important under this administration the more information we the people have, the better we can understand what changes are being made and what we can do to try to stop things we are not in favor of.

Cristina Erwin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cristina Erwin Affiliation: Jun. 17, 2026 The US stock market is a sham. It is not a true measure of the economy. The debt is the economy. Who will win and lose? I've was taught, each to their ability and each to their need. Going backwards is a male dominance agreement. Investing isn't hopeful when it runs like a slot machine. Risk isn't necessary. Growing the economy is a meaningless term. Citizens United must be reversed. We're a nation of immigrants and indigenous people. Certain groups of people that believe they're superior is a mistake...we've been led astray with a racial myth. That's the truth.

Cristina Grijalva Erwin retired educator.

CGE

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cristina verzura — Jun 17, 2026
Subject: S7-2026-15 From: cristina verzura Affiliation: Jun. 17, 2026 The efficiency of capital markets depends critically on timely information being made available to market participants: retail and institutional investors, corporations, etc. And the efficiency of capital markets is crucial because it leads to increased trust in market prices, making it cheaper for firms to raise capital and for investors to make investments.

Lack of trust can have far-reaching consequences.

Cristina Voirin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cristina Voirin Affiliation: Jun. 17, 2026 Please keep the Quarterly Reporting. This will safeguard the ability of the common people to keep their hard earned savings. Cristina Varona - Voirin Retired RN Yorkville IL

Crystal Crosby — Jun 17, 2026
Subject: S7-2026-15 Comment From: Crystal Crosby Affiliation: Jun. 17, 2026 Crystal Crosby (Retired) I need to be able to check quarterly. Hey, SEC: Keep it Quarterly!

Crystal Elliott — Jun 17, 2026
Subject: S7-2026-15 Comment From: Crystal Elliott Affiliation: Jun. 17, 2026 I have used retail investing to grow my wealth over the last 30 years. I rely heavily on quarterly reports to make informed decisions. Moving to a biannual system would only benefit institutional investors and those with insider information. This would be a violation of the SEC's mandate to protect investors.

Crystal E.

Crystal Schliefer — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Schliefer Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I think this is terrible. I'll take all my money overseas.

Crystal Smith-Gem — Jun 17, 2026
Subject: S7-2026-15 From: Crystal Smith-Gem Affiliation: Jun. 17, 2026 We need continued quarterly reporting for transparency and protection against fraudulent activities!! Protecting quarterly reporting avoids the risk of misconduct mismanagement and lack of accountability and oversight!! Crystal Ready, RN, Maine

Sent from my iPhone

Crystal Van Horn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Crystal Van Horn Affiliation: Jun. 17, 2026 Quarterly reporting is a more fair assessment and keeps people on top of things.

Crystal Van Horn
Van Horn Enterprises

Be positive. Be well. Be Shalom.

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crystalbva — Jun 17, 2026
Subject: S7-2026-15 Comment From: crystalbva Affiliation: Jun. 17, 2026 Retail reports need to be crystal clear and detailed with the wealth the retailer earns from their customers. My job is Sr. Coordinator, Crystal Butler

Sent from my Galaxy

Culberson — Jun 17, 2026
Subject: S7-2026-15 From: Culberson Affiliation: Jun. 17, 2026 Enron is the reason quarterly signing exists and puts responsibility to remain ethical on the person who has power to fraud shareholders. Historically, CEO's have not been advocates for shareholders and there is no reason now to think they ever would. Additionally, as most of us learn in business school, don't create the temptation for employees to cheat or steal. Save quarterly reporting!

Sent from Proton Mail for iOS.

Curt Talley — Jun 17, 2026
Subject: S7-2026-15 From: Curt Talley Affiliation: Jun. 17, 2026 Quarterly reporting needs to be kept in place to safeguard investors. Curt Talley investor

Sent from my iPad

Curtis Bean — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Curtis Bean Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

transparency is essential for a free market. Stop this ridiculousness and do what is right

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Curtis Fisher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Curtis Fisher Affiliation: Jun. 17, 2026 Reporting should be more often, not less. Do not allow this.

Sent from my iPhone

Cwitosky — Jun 17, 2026

Subject: S7-2026-15 Comment From: Cwitosky Affiliation: Jun. 17, 2026 I expect honesty, high morals & ethics in business dealings. You Can and Should only aim for your best. Do it for your children and grandchildren! Don’t allow the change from quarterly reporting,

Sent from my iPhone

Cyd Noble — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cyd Noble Affiliation: Jun. 17, 2026 This would hurt the investor. It doesn't hurt companies to report quarterly. Less information is never better for investors. I can't afford any more disadvantages. Reporting every 6 months would rob investors of information they need to protect themselves and make decisions. Cyd Noble, CSR for Healthcare Company in Birmingham,Alabama.

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cyhall — Jun 17, 2026
Subject: Comment on S7-2026-15 From: cyhall Affiliation: Jun. 17, 2026 I am a retiree and cannot afford the potential downturn to my investment portfolio. Please DO NOT allow semi-annual SEC reporting.
Thank you,
Cheryl Hall
Little Rock, AR

Sent from my Galaxy

Cynthia — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Affiliation: Jun. 17, 2026 This change would be ridiculous and absolutely non transparent. I want it kept at quarterly reporting. If there’s nothing for anyone to hide, then keep the reporting quarterly for transparency. Ridiculous to do it any other way.

Sent from my iPhone

Cynthia Backman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Backman Affiliation: Jun. 17, 2026 Quit hiding . Keep ireporting
quarterly. Maybe even monthly!

Cynthia Dolan — Jun 17, 2026
Subject: S7-2026-15 From: Cynthia Dolan Affiliation: Jun. 17, 2026 There needs to be more checks and valances on big corporations, not less. As history reveals, they cannot be trusted. There are a lot of companies, corporations that are crooked, funneling money in payoffs, off shore accounts etc…

Sent from my iPhone

Cynthia Haight — Jun 17, 2026
Subject: S7-2026-15 From: Cynthia Haight Affiliation: Jun. 17, 2026 Good morning.

It is essential to maintain quarterly reports. Investors need to be up to date with where their money stands and corporations must be responsible to them. In this age where ethics are quickly disappearing, this is the only way to hold them to honesty and responsibility. Please demand quarterly reports.

Cynthia A Haight
7311 Hollyhock Lane
Solon, Ohio. 44139

Cynthia Hookstra — Jun 17, 2026
Subject: S7-2026-15 From: Cynthia Hookstra Affiliation: Jun. 17, 2026 Keep the quarterly accountability reporting! Especially If the public is investing in the company or publically traded, it’s absolutely necessary.

Sent via iPhone
You choose the action, you choose the consequences. Choose wisely!

Cynthia Koch — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Koch Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Pls don't let me fly blind here! I'm an investor and need info the same as any other person or corporation investing.

I can't believe you would try and hide info from the small investor but give the info to the big investor. Why? How does that seem fair or just. If we have equal pay for equal work - we should get equal information for any investment.

cynthia

Cynthia Mansfield — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cynthia Mansfield Affiliation: Jun. 17, 2026 You say this president is transparent, but you are REMOVING transparency! KEEP QUARTERLY PAYMENTS!!!!

Cindy

Cynthia marietta — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia marietta Affiliation: Jun. 17, 2026 There is no good reason to change it to semi-annually. Under current conditions in this country it is best to move forward with transparency for the faith of the people.

Cynthia Martin — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Martin Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

The proposed shift from quarterly to semiannual reporting harms investors by creating a six-month information vacuum that severely undercuts market transparency. When companies disclose their financial health only twice a year, everyday investors are left guessing about sudden shifts in revenue, escalating debt, or operational failures until it is too late to react. This extended blindness drives up stock market volatility, as infrequent updates spark massive, unpredictable price swings that benefit the companies not the public rather than steady, predictable adjustments. Ultimately, this policy tilts the playing field heavily against retail investors, leaving them in the dark while corporate insiders and institutional Wall Street firms leverage alternative data channels to stay ahead. Its another manipulative power grab.

Cynthia McGeoch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cynthia McGeoch Affiliation: Jun. 17, 2026 I am against changing financial reporting from quarterly to semiannual. As a retired investor, I absolutely need to know the information that quarterly financial reporting tells me. To change it to semiannual would not give me the information I need when I talk to my financial planner about my investments every quarter. My financial planner would be in the dark as well! Yet again the Trump plan is hurting those of us who depend upon our investments for our retirement income. If we do not have the information how can we make an informed decision? Do not do this!
Cynthia McGeoch South Burlington VT

Sent from my iPhone

Cynthia Moehlman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Moehlman Affiliation: Jun. 17, 2026 Cynthia Moehlman, retired Director of Profitability Systems

Full disclosure by all public companies is foundational to our financial system. Being able to "hide" results could erode all confidence resulting in a collapse of our financial systems. As an accountant I

know how companies can record negative transactions that may affect stock prices, and this change could make that substantially worse. And also enable more insider trading during that 6 month period.

Please reconsider this very questionable proposal.

Cynthia

Cynthia Orszula — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Orszula Affiliation: Jun. 17, 2026 Honesty, and trust are in the checks and balances! Quarterly reporting is necessary!

- Mrs. Cynthia Orszula

Cynthia Reardon Phillips — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Reardon Phillips Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!! Why?: Reduced Transparency & Information Flow; Legal & Investor Pushback from lack of transparency; this regime once again is trying to bamboozle small investors for the benefit of the disgustingly wealthy and greedy 1%.
C A Reardon, 70 y/o retired Army Veteran
dependent upon personal investment dividends

Sent from my iPhone

Cynthia Risby — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Cynthia Risby Affiliation: Jun. 17, 2026 The system as it stands is NOT broken, so it does NOT need to be fixed. Changing the system for companies to only submit reports twice a year will cause many public investors angst because less information leads to less knowledge and more risk. Too much risk can lead the public to withdraw. Public investors should not be shut out of the market without any opportunity for better. Some of us public investors are not market savvy and don't have the means to get (pay someone) assistance. However, I wanted better than what working and saving (very little return) could provide so I overcame my fears and invested.

With little knowledge, I was able to invest in the market and watch my savings grow because I was relying on the quarterly data. I panicked when the market dipped but those quarterly reports with the historical data kept me in the market. Over time, I grew more confidant and even increased my investments because my returns were keeping pace with the historical data in the quarterly reports.

Those quarterly reports helped me keep an eye on my investments to reach my goal and retire in a much better position. Without those investments, I may not be retired.

Cynthia Risby - Ohio

Cynthia Shintaku — Jun 17, 2026
Subject: S7-2026-15 From: Cynthia Shintaku Affiliation: Jun. 17, 2026 Don't let this administration get rid of any more checks and balances. Our forefathers were visionaries for these exact people. Raping our country.

Cynthia Terwilliger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Cynthia Terwilliger Affiliation: Jun. 17, 2026 quarterly reporting as an essential part of the American enterprise, I am against efforts to eliminate it. I am Cynthia Terwilliger a retired stock broker from DeKalb, Illinois

Cynthia

D Baverstock — Jun 17, 2026
Subject: S7-2026-15 From: D Baverstock Affiliation: Jun. 17, 2026 Transparency is important to safeguard our financial system. Nobody should be “above” or outside the consideration of the law. DM Baverstock, full time caretaker and part-time creative business owner living in Wisconsin.

D E — Jun 17, 2026
Subject: Comment on S7-2026-15 From: D E Affiliation: Jun. 17, 2026 Do it. It's optional so it gives companies that would benefit from reduced reporting costs the option to opt in if it will help them.

Reducing financial reporting costs is not a bad thing.

A great deal of fear mongering is taking place around this. People trained to hate corporations are against it. But, potential financial savings for corporations is a good idea.

If it turns out to not be helpful for a company that opts in, please allow them to opt out for the next and following years.

D H — Jun 17, 2026
Subject: Comment on S7-2026-15 From: D H Affiliation: Jun. 17, 2026 Another stupid idea from SEC . This cannot be approved by Congress.

D P — Jun 17, 2026

Subject: Comment on S7-2026-15 From: D P Affiliation: Jun. 17, 2026 Full transparency please! Don’t be lazy! We are not interested in going backwards!
Thank you!

D Shack — Jun 17, 2026
Subject: S7-2026-15 From: D Shack Affiliation: Jun. 17, 2026 If you put your signature on a document, you should be held to the law, that all statements are true.

D Smith — Jun 17, 2026
Subject: S7-2026-15 From: D Smith Affiliation: Jun. 17, 2026 Our society is falling apart under the weight of Corporate Concentration and Corruption...spilling into every foundational institution--GOVERNMENT, Media, Medicine, Trade, Education, even Religions are tainted by the loss of Golden Rule Ethics. Small choices and BIG decisions will restore, Heal America. Make America Moral Again. #MAMA Clean-up Corporate Abuse, Criminality, Core Corruption! DeNeice Kenehan, J.D.

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da2008 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: da2008 Affiliation: Jun. 17, 2026 Please leave things as they are. This change appears to only benefit the corporations not the small investors. I cannot see how this eould benefit the average person. Thank you, Don Mank
Retired former utility manager. Florida

Sent from my Verizon, Samsung Galaxy smartphone

Dale Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dale Anderson Affiliation: Jun. 17, 2026 Dale Anderson retired expert on the sec . We need more reporting not less . This corrupt administration is trying to keep their corruption hidden . Don’t let them .

Dale Foss — Jun 17, 2026
Subject: S7-2026-15 From: Dale Foss Affiliation: Jun. 17, 2026 Keep CEO's accountable for financial reporting quarterly. Give them an inch and they’ll take a mile.

Dale Milam — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dale Milam Affiliation: Jun. 17, 2026 Keep the reporting QUARTERLY, America has already lost so much these past couple of years don't go back to the past. I VOTE KEEP IT LIKE IT CURRENTLY IS QUARTERLY

Sent from my iPhone

Dale Roszman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dale Roszman Affiliation: Jun. 17, 2026 This is not a very well thought out plan. Since the goal of quarterly reporting is to keep the honest people honest and catch the thieves before they can steal everything, why would anyone suggest giving them more time to cover their tracks. Quarterly reporting has worked well for the past 50 years, why change it?

Thank you
Dale Roszman

Dan Alexander — Jun 17, 2026
Subject: S7-2026-15 From: Dan Alexander Affiliation: Jun. 17, 2026 The collapse of Enron due to lies reported to the public investors, caused passage of the Sarbanes-Oxley law to protect small investors like me. Regular quarterly certified financial reporting should be kept quarterly. I cannot find any justification for weakening protections of my investments.

DAn Alexander
alex18ander@gmail.com
724-554-8065

The chains of habit are too weak to be felt until they are too strong to be broken. - Samuel Johnson

⚒ Sent from my iPhone
Made with mined materials
#MiningMakesItPossible

Dan Bennett — Jun 17, 2026
Subject: S7-2026-15 From: Dan Bennett Affiliation: Jun. 17, 2026 Keep the standaards as is. Remember Enron? It's failures brought us here. Reducing standards, returns us to the old vulnerabilities.

Dan Kelsch — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dan Kelsch Affiliation: Jun. 17, 2026 Quarterly reporting is critical for transparency. Cutting the requirement in half is a huge step in the wrong direction.

Sent from my mobile device

Dan Leary — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dan Leary Affiliation: Jun. 17, 2026 This is wrong. This change hurts our security

Sent from my iPad

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dan miller — Jun 17, 2026
Subject: S7-2026-15 From: dan miller Affiliation: Jun. 17, 2026 Common people, with their retirements on the line, have a right to know how the companies that they are putting their hard earned money into are doing. Thank you. Dan Miller

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Dan Seiler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dan Seiler Affiliation: Jun. 17, 2026 Daniel Seiler, Lodge manager. Investor for 20 years. Remember when Enron unraveled within a few months? Valeant pharmaceuticals? Often times emerging markets outperform US markets on the year, but they'll never match the inflows of our markets. Investor confidence is crucial and regular quarterly reporting is part of that. Thank you.

Dan Swank — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dan Swank Affiliation: Jun. 17, 2026 I am Dan Swank. I live in Troy, Ohio . I vote . I have over a million dollars invested in the stock market. It's difficult enough to make decisions about stocks. Don't change what's working . Quarterly reporting is a norm that is not to be broken. We need more transparency, not less transparency. Changing it to the 6 months reporting rule allows for more corruption and less oversight. It allows for more insider trading.

Many Thanks,
Daniel L. Swank
WhatsApp and USA cell: +1 937 875 0075
dan544@gmail.com

Dan Underhill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dan Underhill Affiliation: Jun. 17, 2026 Dear SEC: Quarterly reporting is essential to your ability to regulate bad actors. If you don't intend to regulate bad actors, please resign but don't end quarterly reporting.

Dana Love — Jun 17, 2026
Subject: S7-2026-15 From: Dana Love Affiliation: Jun. 17, 2026 This is garbage and opens the door for more corruption. Its hard enough to watch your money and make good choices. Reject this garbage.

Dana Nichols — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dana Nichols Affiliation: Jun. 17, 2026 Stick with the current reporting. This less reporting has already been tried and didn't work so well.

Sent from my iPhone

Dana Phelps — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dana Phelps Affiliation: Jun. 17, 2026 I am concerned about the proposed change to semi-annual reporting. I rely on quarterly information to make my choices. I believe that longer gaps create an unfair advantage for corporate insiders
and we al know that "optional" doesn't fix the problem because the companies that opt in are often the ones whose investors most need frequent updates. So ultimately, the savings to companies aren't worth the cost to me. Dana Phelps Memory Care Unit Activities
Staff

Yahoo Mail: Search, Organize, Conquer

Dana Starr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dana Starr Affiliation: Jun. 17, 2026 More ways for the rich to hide assets. If anything reporting needs to be done monthly. Dana Starr, CCRN Tired of being screwed when they didnt even buy dinner

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Dana Steiner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dana Steiner Affiliation: Jun. 17, 2026 Please keep the 1/4'ly rule in order to keep better transparency for the public. Don't roll back to a time when less transparency yielded lower returns. You especially hurt the generation that will be coming up on retirement in the next 7-10 years at a time when we can't even fully count on Medicare.

Dana Steiner - Physician Assistant

Sent from my iPhone

Danelle Anderson-Burnett — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Danelle Anderson-Burnett Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is not good for the stock market. Or any investor. Leave things as is.

Daniel Bertsch — Jun 17, 2026
Subject: S7-2026-15 Comment From: Daniel Bertsch Affiliation: Jun. 17, 2026 Save my portfolio! Quarterly reporting forever!

Daniel Ferrarese Repurposed Urban Artistry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Daniel Ferrarese Repurposed Urban Artistry Affiliation: Jun. 17, 2026 Keep it the same w zero change

Dan Ferrarese
Owner/Artist
Repurposed Urban Artistry

530-966-6107
instagram.com/repurposedurbanartistry

Daniel Foreman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Daniel Foreman Affiliation: Jun. 17, 2026 Strickly UNFAIR TO RETAIL BUYERS.
KEEP IT QUARTERLY !

Sent from My Galexy S23 Ultra

Daniel Laguros Power Trader — Jun 17, 2026
Subject: File No. S7-2026-15 From: Daniel Laguros Having worked on quarterly reporting in past roles, I understand the amount of time, energy and focus it takes. Especially at the executive level, any additional time you can give back to people by reducing reporting burdens will lead to increased productivity. An option to switch to semi-annual reports will be beneficial to public companies in the USA. As an investor, I think there is very little lost in terms of transparency by switching from quarterly to semi-annually and the increase in efficiency will outweigh any perceived loss of transparency. Please pass this proposal and allow for semi-annual reporting.

Daniel Lorden — Jun 17, 2026
Subject: S7-2026-15 Comment From: Daniel Lorden Affiliation: Jun. 17, 2026 What's the advantage to this proposal

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Daniel Ring — Jun 17, 2026

Subject: My view on Rule S7-2026-15 From: Daniel Ring Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I use quarterly disclosures to make informed decisions about my investments.

Danielle Gaito — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Gaito Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

The industry is already falling apart at the seams, but it doesn't have to. Please don't do this.

Danielle Sabarese — Jun 17, 2026
Subject: S7-2026-15 Comment From: Danielle Sabarese Affiliation: Jun. 17, 2026 quarterly reporting is FINE.

six months reporting is NOT FINE.

oversight by the public & knowledgeable outsiders is NECESSARY.

i’m retired, but a consumer of things sold by companies who need to be more transparent not less.

Danny Kovacs — Jun 17, 2026
Subject: S7-2026-15 Comment From: Danny Kovacs Affiliation: Jun. 17, 2026 Keeping Quarterly reporting is critical to the market to curb what is already too much insider trading and not enough transparency for traders. Going to biannual reporting would be a huge mistake.

Danny Kovacs

87 Calle San Blas NE
Albuquerque, NM 87109
kovacsdanny415@gmail.com

Danny O’Bryant — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Danny O’Bryant Affiliation: Jun. 17, 2026 My name is Danny O’Bryant. I live in Indiana and I am retired. I am asking the SEC to keep the reporting quarterly. I lost 100,000 dollars during the 2008 the financial collapse. I along with thousands of others couldn’t withstand the kind of financial hit that we would take. I don’t believe our savings would bounce back with semiannual reporting. Keep the reporting QUARTERLY.

Sent from my iPhone

Danny Peterson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Danny Peterson Affiliation: Jun. 17, 2026 We need quarterly reporting! With the volatility in today's market, the disregard from the government and the downright lying and corruption , we have little hope that we will be treated fairly.

Dara K. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dara K. Affiliation: Jun. 17, 2026 My opinion is that there should be no rule change and the current period should be kept as is. The average investor has a right to some transparency. To change this would unfairly disadvantage regular people who depend on investing to have a retirement. Dara Krute, average investor

Signed

DARCY ROMBOUGH — Jun 17, 2026
Subject: Comment on S7-2026-15 From: DARCY ROMBOUGH Affiliation: Jun. 17, 2026 D Forsythe
Bookkeeper
NYS

The change to bi annually reporting will cause many people who have attempted to save for the future to lose some or all of what they have invested. At a time when most Americans are greatly struggling to get by daily, that amount of loss would be severely detrimental to so many. Where will people get financial assistance? We will see homes being abandoned, more people becoming homeless. lack the ability to pay for shelter, food, clothing, and even health insurance. Why do we want to change a system that currently aides people in being able to invest and save to have the financial means to afford living in today's society? Stop the non sense and let the system work as it does presently. Going back to an age from a few decades ago is not feasible. We are in 2026. NOT 1970's to 1990's. Much has changed and investing is one thing that has overall improved greatly. Please do not attempt to re invent the wheel. Leave the reporting as it is. It matters greatly. Thank you for your time.

Diane Forsythe

Sent from my iPhone

Darla Fuller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Darla Fuller Affiliation: Jun. 17, 2026 More corruption! America has officially become a communist nation. Where there is no rules for the rich and everything is hidden to the average working class peons.

Yahoo Mail: Search, Organize, Conquer

Darlene Reese — Jun 17, 2026
Subject: S7-2026-15 From: Darlene Reese Affiliation: Jun. 17, 2026 It appears that fraud is the endgame here- again. Stop with the blatant corruption favoring the wealthy. We see it.

Sent from my iPhone

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darnell osburn — Jun 17, 2026
Subject: S7-2026-15 From: darnell osburn Affiliation: Jun. 17, 2026 keep it quartely

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Darrel Veldhouse — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Darrel Veldhouse Affiliation: Jun. 17, 2026 Accountability to investors is critical to a properly functioning economy. Changing to an obsolete and antiquated semi-annual reporting approach would allow other countries to leap ahead of the US and leave us poorer and less competitive in the world. We'd become just like Haiti!

Darrell Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Darrell Williams Affiliation: Jun. 17, 2026 There is NO logical reason to change the quarterly reporting. It was set at that frequency to provide current information. Extending that requirement is counter productive and potentially harmful.
Leave the reporting at quarterly intervals.
If it isnt broken dont fix it.

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darrin wobser — Jun 17, 2026
Subject: S7-2026-15 Comment From: darrin wobser Affiliation: Jun. 17, 2026 Wobser, Industrial Maintenance Technician. There's already enough corporate fees corruption going on with quarterly reports. If ANY changes are made, it should be MORE frequent reporting,
NOT less.

Yahoo Mail: Search, Organize, Conquer

Darryl Bennett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Darryl Bennett Affiliation: Jun. 17, 2026 Keep corporate reporting quarterly. Investors have been lied to enough.

Dave Adams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Adams Affiliation: Jun. 17, 2026 We definitely need to keep and maintain quarterly statements for accountability and visibility. We must hold the SEC accountable for what they want to allow over the best interests of the public. Quarterly NOT semi annually.

Dave Bardell — Jun 17, 2026
Subject: S7-2026-15 From: Dave Bardell Affiliation: Jun. 17, 2026 Please keep things like they are. Corporations need some control.

Dave Bardell
162 Persimmon Dr
17062

Dave Bardell — Jun 17, 2026
Subject: S7-2026-15 From: Dave Bardell Affiliation: Jun. 17, 2026 Please keep things like they are. Corporations need some control.

Dave Dalton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Dalton Affiliation: Jun. 17, 2026 My name is David Dalton, a retired computer hardware professional. I rely on investments with quarterly reporting to ensure solvency in my retirement years. Semi Annual reporting will allow executive enrichment as they exit poorly performing companies. This change will cause harm and further reliance on Social Security payments.

-Dave

Dave Field — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Field Affiliation: Jun. 17, 2026 Keep quarterly reports! Don't hide information! 🤬

Sent from my iPhone

Dave Fraser — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dave Fraser Affiliation: Jun. 17, 2026 David Fraser-Retired Realtor Tucson, AZ Keep Quarterly reporting. It works just fine the way it is. Semi-Annual reporting would open the door for corruption and games. It's already there but no where near what it could be. I'm sure the "big guys" would love it. But us little guys will get hurt! Don't do it!

Dave Fraser
Direct 520.360.9526

dfraser3651@gmail.com

Dave Gay — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Gay Affiliation: Jun. 17, 2026 I believe quarterly reporting should continue. It's in the best interest of all investors.

Sent from my iPhone

Dave Malina — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Malina Affiliation: Jun. 17, 2026 Why should it be easier to avoid scrutiny of financial operations when investors money os at risk? No case with that rationale has been made other than regulatory convenience.

David Malina
Lakewood Ohio
901 270 9901

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dave mangus — Jun 17, 2026
Subject: S7-2026-15 Comment From: dave mangus Affiliation: Jun. 17, 2026 Quarterly reporting is one of the few ways to keep ceo's and corporations in line/ honest. It should not be changed.

Yahoo Mail: Search, Organize, Conquer

Dave McAtee — Jun 17, 2026
Subject: S7-2026-15 From: Dave McAtee Affiliation: Jun. 17, 2026 Hey folks, holding the right people to account for fraud IS the American way. If they held a public trust, they should be doubly cursed by society.

Sent from my iPad

Dave Rackliffe — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dave Rackliffe Affiliation: Jun. 17, 2026 Quarterly reporting keeps valuations current and more accurately reflects performance, a crucial factor in investment strategies. Keep the reporting frequency quarterly.

Dave Schmitt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dave Schmitt Affiliation: Jun. 17, 2026 Keep Quarterly reporting - thank you

Sent from my iPhone

Dave Tocco — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dave Tocco Affiliation: Jun. 17, 2026 What's your opinion on quarterly reporting

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David Aikens — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Aikens Affiliation: Jun. 17, 2026 Its just fine! How moronic is the suggestion that less financial reporting is better. Lame brain idea allowing way too many secrets/non-reporting/etc. No broke, dont fix it, folks!

David Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Anderson Affiliation: Jun. 17, 2026 This is ridiculous! These companies have this information on-hand in their systems. Reporting it is simply producing a report on the existing data. They have a FIDUCIARY RESPONSIBILITY to inform investors of the state/performance of their investment. DO NOT APPROVE THIS CHANGE!!!

Sent from my iPad

David Beane — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Beane Affiliation: Jun. 17, 2026 My name is David Beane and I'm a 70 year old CTE Teacher in Maine.

I hope to retire next year and I want to know my/our retirement funds are safe and not being mismanaged or used for hi-risk investment projects that don't guarantee our money. Risk your own personal money on high risk investments, not my retirement funds or the funds of younger workers trying to save money for their later years. And please don't waste any time asking us to trust you, we don't & won't! I hope to live another decade or two after I retire and I need to know my money is in safe hands. Thank-you, and I appreciate you taking the time read my comment.

Sincerely,
David Beane

David Chisham — Jun 17, 2026
Subject: S7-2026-15 From: David Chisham Affiliation: Jun. 17, 2026 Do not mess this up!

Sent from my iPad

David Cruikshank — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Cruikshank Affiliation: Jun. 17, 2026 David J. Cruikshank
Retired Photographer/ Content Creator

My wife and I rely on our investments to build up our retirement savings while she is still working. I do follow the markets and use the insights from quarterly reports to balance our portfolio. I want the reporting to Stay Quarterly as it is now. In our fast changing world where our representatives get to build their wealth using insider trading, I do not want to be kept further in the dark by doubling the SEC Reporting Time. I vote NO to Changing to 6 Months.

Sincerely,

David & Laurie Cruikshank

Sent from my iPhone

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david dombrowski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: david dombrowski Affiliation: Jun. 17, 2026 Hi my name is David Dombrowski in palmetto Florida . I am a postal worker and I ask you to not change the quarterly reporting to 6 months . That's a complete crock of **** .

Sent from my iPhone

David Drake — Jun 17, 2026
Subject: S7-2026-15 From: David Drake Affiliation: Jun. 17, 2026 Document your work! Quarterly is a gift. You should do it weekly!

This message was sent from my iPhone.

David Drake — Jun 17, 2026
Subject: S7-2026-15 From: David Drake Affiliation: Jun. 17, 2026 Document your work! Quarterly is a gift. You should do it weekly!
David Drake

This message was sent from my iPhone.

David Evans — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: David Evans Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Transparency and merit are key components of capitalism. Removing data is counter productive.

David Flores — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Flores Affiliation: Jun. 17, 2026 We need transparency and quarterly reporting is a part of that.

David Flores
Voice Over Artist

Website and Demo: www.davidfloresvoice.com
Phone: 1-303-994-0387

David Girtz — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Girtz Affiliation: Jun. 17, 2026 How stupid do you think we are???? Jeezus!! Report report report like you always did!!!

Dave Girtz
dwgirtz@mac.com

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david graff — Jun 17, 2026
Subject: S7-2026-15 From: david graff Affiliation: Jun. 17, 2026 The grift of the wealthy is already in full effect, why would we give the keys to the asylum to the lunatics?

Yahoo Mail: Search, Organize, Conquer

David Green — Jun 17, 2026
Subject: Comment on S7-2026-15 From: David Green Affiliation: Jun. 17, 2026 No taking a step back. Please leave reporting as it currently is.

Sent from my iPhone

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david grubbs — Jun 17, 2026
Subject: S7-2026-15 From: david grubbs Affiliation: Jun. 17, 2026 Did you not learn anything from Enron or is corruption OK now that a lying, corrupt, child raping felon is running the show with a spineless GOPedophile congress?

David Jensen — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Jensen Affiliation: Jun. 17, 2026 David Jensen. Retired. Wouldn't matter if I was retired or not, invested or not. A lot can happen in 3 months, much less 6. This is just a scheme to cook the books.

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david johnson — Jun 17, 2026
Subject: S7-2026-15 From: david johnson Affiliation: Jun. 17, 2026 No more FRAUD

David Julian — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Julian Affiliation: Jun. 17, 2026 I want quarterly reporting kept as the rule. I'm a self employed independent artist and the bulk of my savings is invested. I want corporations to be kept accountable and not be able to hide when things are in trouble.
David Julian

David Keeler — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Keeler Affiliation: Jun. 17, 2026 I oppose any change to the current SEC quarterly reporting requirements.

David L. Keeler
15300 Magnolia St., SPC 70
Westminster, Calif. 92683

David Krier — Jun 17, 2026
Subject: S7-2026-15 From: David Krier Affiliation: Jun. 17, 2026 Keep the current rule in place. The constant vigilance that the process requires for the CEO to feel comfortable in signing each quarter is a strong deterrent to foul play and genuine errors. Don’t weaken it.

Thanks,
Dave Krier

David Labrie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: David Labrie Affiliation: Jun. 17, 2026 Going back to a system where corporations can hide what they're doing is wrong. The system was changed in 1970 to bring transparency to the market and has helped those who've retired make more in retirement as a result. Leave the system alone. David Labrie U.S. Army ret., USPS ret. Manchester NH.

Sent from my iPhone

David Link — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Link Affiliation: Jun. 17, 2026 As a long time investor in a variety of companies building retirement, the reports are essentially the news of progress. Fraud can build something to and Enron level easily over 6 months. There is no reason to change this and it really should be monthly.

Thank you, David Link
920 R E Reeves Rd, Franklin, KY 42134

David Newton — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Newton Affiliation: Jun. 17, 2026 Dear SEC Commissioners,

I am writing to express my strong opposition to the proposal to reduce reporting requirements from quarterly to semi-annually.

I am concerned that decreasing the frequency of reports could facilitate less transparent reporting practices and potentially mask deviations from established protective standards. As a stakeholder, I believe frequent reporting is essential for maintaining market integrity and protecting investors.

I respectfully ask the SEC to disapprove this action for the benefit of all stakeholders.

Sincerely,

David Newton, Retired Cumberland, RI

David Niemierowski — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Niemierowski Affiliation: Jun. 17, 2026 David Niemierowski, Teacher. This ruling will directly effect my 403b and pension as a public school teacher. We don't need to make it easier for rich people to hide info and get richer. This is bull **** and you know it . Transparency for !

David O'Brien — Jun 17, 2026
Subject: S7-2026-15 From: David O'Brien Affiliation: Jun. 17, 2026 Quarterly reporting MUST be maintained in order to maintain accountability of corporate executives, and prevent collapses of corporations due to internal fraud, which ultimately protects investors.

Sent from my iPhone

David Osinga — Jun 17, 2026
Subject: S7-2026-15 From: David Osinga Affiliation: Jun. 17, 2026 governing Boxy of the SEC and all SEC Representatives,

Relaxing reporting standards in this epoch of rampant wealth transfer from the Working Middle Class, further illustrates the unmitigated economic corruption that the US has descended to.

Preserve Quarterly Reporting!

David Osinga
415-717-1499
WereOutThere@msn.com

David Patterson — Jun 17, 2026
Subject: S7-2026-15 From: David Patterson Affiliation: Jun. 17, 2026 I'm a small investor. Please keep the quarterly reports.

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david rose — Jun 17, 2026
Subject: S7-2026-15 Comment From: david rose Affiliation: Jun. 17, 2026 This will enable failing companies to screw their investors. Keep quarterly earnings reports

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David Satterlund — Jun 17, 2026
Subject: Comment on S7-2026-15 From: David Satterlund Affiliation: Jun. 17, 2026 I am retired and rely on my savings to live on. I am not in favor of going back to a semiannual system with less transparency and higher risk for my savings that I worked so hard for. David Satterlund
Andover, MN

Sent from my iPhone

David Spencer — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Spencer Affiliation: Jun. 17, 2026 Transparency is integral to accountability.
David Spencer

Retired

David Steele — Jun 17, 2026
Subject: S7-2026-15 From: David Steele Affiliation: Jun. 17, 2026 If we give them an inch, they'll take a mile.

Sent from my iPhone

David Steele — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: David Steele Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It is not right that companies can do whatever they want in lobby Congress and take the freedoms away from Americans. We have a feeling what's going on but we don't know for sure and we want full disclosure from these companies We want to know what's going on. What their intentions are and another thing is they need to stop paying Congress to do their biddings The lobbying needs to stop yesterday.

Peace profound

David Stickney — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Stickney Affiliation: Jun. 17, 2026 Nope. Public means just that. No hiding your Financials

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David Sullum — Jun 17, 2026
Subject: File No. S7-2026-15 From: David Sullum The individual investor relies on quarterly reports from companies to stay informed of what the company is doing in research or production; what its investments are; and management's views of its progress and the competition it faces.

David Tice — Jun 17, 2026
Subject: S7-2026-15 From: David Tice Affiliation: Jun. 17, 2026 Keep It Quarterly!

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david wichman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: david wichman Affiliation: Jun. 17, 2026 Keep the reporting as is..public disclosure is vital and should be as current as possible ..

Sent from my iPad

DAVID WIGZELL FORMER ENRON EMPLOYEE — Jun 17, 2026

Subject: File No. S7-2026-15 From: DAVID WIGZELL REDUCING THE CORPORATE EXECUTIVE FINANCIAL REPORTING TO TWICE A YEAR IS OK AS LONG AS THE PENALTIES FOR FRAUD ARE DOUBLED. THE FEDERAL GOVERNMENT SPENT ALMOST $100 MILLION DOLLARS ON PROSECUTING THE ENRON EXECUTIVES. IF THE SEC RELAXES THE REPORTING REQUIREMENTS, HOW MANY MORE KEN LAYS, JEFF SKILLINGS AND ANDREW FASTOW IS THE SEC WILLING TO GO AFTER?

David Womack — Jun 17, 2026
Subject: S7-2026-15 Comment From: David Womack Affiliation: Jun. 17, 2026 What are we doing.. reporting should be getting tighter... not more friendly. Also, END STOCK BUYBACKS.

David Womack 30062

David Wood — Jun 17, 2026
Subject: Comment on S7-2026-15 From: David Wood Affiliation: Jun. 17, 2026 Why, what are these companies wanting to hide from their shareholders and investors?

Dawn Broadbent — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dawn Broadbent Affiliation: Jun. 17, 2026 Remember that the decisions made now affect the future generations.

Yahoo Mail: Search, Organize, Conquer

Dawn Farner — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Farner Affiliation: Jun. 17, 2026 I'm just putting my name to support the people who this is gonna affect. I personally this won't affect but right is right and wrong is wrong. Trump and his goons are robbing America and I can't just sit on the sidelines and watch our demise. It's really sad the amount of destruction one person can do. Smh To the Securities and Exchange Commission:

Dawn Hendrickson — Jun 17, 2026
Subject: S7-2026-15 From: Dawn Hendrickson Affiliation: Jun. 17, 2026 Keep it Quarterly

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Dawn Leatherman Kulis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dawn Leatherman Kulis Affiliation: Jun. 17, 2026 Don’t naked changes to quarterly reporting this is important for businesses to keep investors informed.
A change to this will create negative consequences in how businesses operate and the safety of the money I invest

Dawn Leatherman-Kulis LCPC, CCTP -II
she/her
HRC I Why We Ask Each Other Our Pronouns

Phone: 224-442-3144

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Dawn Neri — Jun 17, 2026
Subject: S7-2026-15 From: Dawn Neri Affiliation: Jun. 17, 2026 America needs accountability. After Enron and WorldCom, Sarbanes-Oxley makes every CEO and CFO personally certify every quarterly and annual report. “No boardroom in America is above or beyond the law.”

Dawn

I always pass on good advice. It is the only thing to do with it. It is never of any use to oneself. Oscar Wilde

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Dawn Oberst — Jun 17, 2026
Subject: S7-2026-15 From: Dawn Oberst Affiliation: Jun. 17, 2026 Don't allow the quartet reporting to be change to less frequently. This just enables the CEOs to hide their slush funds and earnings. It's time for all to contribute their FAIR share. No more tax write offs for ever!
Make America the Best country in the world for our citizens z. Health care for all!, better care of our Veterans, livable wages!

Sent from my iPhone

Dawn Paynter The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Dawn Paynter I am writing to express my strong disapproval of the proposal to reduce the frequency of corporate reporting from quarterly to twice yearly. While framed as a measure to reduce administrative burdens and combat corporate "short-termism," the actual effect of this rule change will be a severe regression in market transparency that disproportionately harms individual investors. I urge the Commission to reject this proposal based on the following critical considerations. Quarterly reporting is a vital safeguard for the retail investing public. Transitioning to a semiannual model effectively doubles the information gap between corporate insiders and ordinary shareholders. It is precisely within this extended six-month silence that volatility, market uncertainty, and investor mistrust will fester. For retail investors to compete on a level playing field, they require timely, predictable access to financial data. The diagnosis of "short-termism" in corporate decision-making does not justify this specific remedy. Empirical research from the CFA Institute, which extensively studied the exact transition to semiannual reporting in the United Kingdom market, demonstrates that reporting frequency has no measurable effect on long-term corporate investment behavior or capital expenditure. By adopting this proposal, the SEC is accepting a certain, tangible cost—diluted transparency for individual investors—in exchange for a theoretical benefit that academic and market evidence shows will not materialize. The companies most likely to opt out of quarterly reporting are the exact entities where rigorous oversight matters most. Smaller, micro-cap, or less-covered businesses already operate with minimal analyst coverage and lower public scrutiny. Reducing their reporting requirements makes them harder for the public to monitor, not easier to own. Instead of encouraging growth, this rule will obscure operational realities and increase the risk premium for small-cap investing. This proposal takes the markets in the wrong direction. The implementation of Regulation Fair Disclosure (Reg FD) was a historic step toward creating a fair, level playing field for all market participants. This proposal directly undermines that philosophy, tilting the information balance back toward institutional insiders who possess alternative channels for gathering corporate intelligence. Ultimately, we must ask: what, exactly, is the problem this proposal attempts to solve? As a comment letter from the WallStreetBets community aptly summarized: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." The current framework works. It has fostered the most liquid, trusted, and robust capital markets in the world. The SEC should protect the foundational pillar of corporate transparency, not dismantle it. I strongly urge the Commission to withdraw this proposal and maintain the quarterly 10-Q reporting requirement.

Dawn Weigand — Jun 17, 2026
Subject: S7-2026-15 From: Dawn Weigand Affiliation: Jun. 17, 2026 Quarterly reporting is essential in maintaining communication between investors and the company. The use of computers has

simplified this process and it would be easier to require monthly reports. You would think a good business would want to be transparent!

Sent from my iPhone

Dawna Edwards-Rodgers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dawna Edwards-Rodgers Affiliation: Jun. 17, 2026 Dawna Rodgers
Seniors dependent on their social security and retirement benefits would differ.

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dawna poirier — Jun 17, 2026
Subject: Comment on S7-2026-15 From: dawna poirier Affiliation: Jun. 17, 2026 NO!! It is regression and not a good idea!

Sent from my iPhone

Dawne Mcanallen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dawne Mcanallen Affiliation: Jun. 17, 2026 Don't do it. You will only hurt the people who trust you. Be honest & fair. Don't be like Trump.
My feeling is the only reason for this change is because you either 1. Want to keep more of our money or 2. You do not care about the people.

Sent from my iPhone

Dayla Gentry — Jun 17, 2026
Subject: S7-2026-15 From: Dayla Gentry Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING

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dch100599 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: dch100599 Affiliation: Jun. 17, 2026 Diane Hauldren, retired, Chicago. Quarterly reporting gives the investor more timely information to react to their investment.

Sent from my Galaxy

Deadra Morrison — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deadra Morrison Affiliation: Jun. 17, 2026 The only reason to hide anything is because you hope to get away with something that ordinarily would be illegal. No, forget about it. And absolutely not.

Deana L Schott — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deana L Schott Affiliation: Jun. 17, 2026 It is NOT in the best interest of the investment community, to go backwards on reporting to the era of decreased values. Keep Quarterly reporting!!

Wishing you all the best,

Deana Schott

~Every day is a gift ….
that’s why its called the present.

Deanna Cox — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deanna Cox Affiliation: Jun. 17, 2026 Deanna Vicich, Official Court Reporter. Deep south. America keeps sliding backwards, accountability is crucial. We invest hard-earned money. We have no insiders telling us how to sell. AI is going to allow more fraud within the system that companies will eventually use investor money to appease the criminal element, which a large part is fraud within the system. The top is in the lap of luxury. Common investors are manipulated. We are bottom feeders. Investment companies need to be accountable. On top of all of that, the stock market is being used to advertize stock options, which has increased the volatility of trading. Federal government insiding makes me sick. Lining of pockets. The marketing of Space X has been an influential frenzy. The market should be like no marketing a product, like pharmaceuticals used to be and no alcohol marketing. There is no level footing. It is getting out of control, and the wealthy oligarcs are running the circus. They tell us who to vote for, markets to invest into. Now, the marketers sell their inside information, on top of knowing when to sell. And sadly, it's too late. The SEC has participated in all of this. It really needs to be stopped. Don't know who to trust. And the stock market insiders are taking our money. It is far too calculated for common, honest people as it is. There should be more accountability. Report once a month is best! And I can't even trust this site that is sharing info with SEC. You want a longer submission. Why? They will not read this. What is purpose? They have already implemented tge change, which is the norm. Sadly.

Deanna Vicich Cox, CCR

"I wait for the LORD, my soul waits, and in His word I put my hope." Psalm 130:5

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Deanna Fraizer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deanna Fraizer Affiliation: Jun. 17, 2026 I wish to know what my investments are doing. When things are done in the dark it never benefits the people that are investing.

Deanna Fraizer

Deb — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deb Affiliation: Jun. 17, 2026 This is criminal for people's retirement accounts, and you know it. You cannot do this to the American people. We already can barely make ends me and now you're going to make it so that we lose the majority of our Retirement account. This is just wrong in so many ways and so unnecessary and it must stop now

Sent from my iPhone

Deb — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deb Affiliation: Jun. 17, 2026 I had to report daily for work, are you kidding!?! Of course companies must report quarterly at a minimum! We consumers and investors must know how the business is going to enable sense in our decisions.
Deb Seger, retired, concerned because I'm a USA citizen and retired.

Sent from my iPhone

Deb Kagy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deb Kagy Affiliation: Jun. 17, 2026 Why?? Please avoid this disaster and do what is best for the American people!! We work hard for our money and want to keep it and watch it grow - this is a horrible idea, as has been shown in the past.

Deb Scott — Jun 17, 2026
Subject: S7-2026-15 From: Deb Scott Affiliation: Jun. 17, 2026 If these companies are solvent and doing business above board the Why Not submit these forms? Are you against people having jobs and getting paid? Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

The only reason to roll this back is to make a loop hole for theft.

We all know you have been hopelessly corrupted
But maybe someone there has one scrap of decency left. Just one.

Deb Scott

Deb Woods — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deb Woods Affiliation: Jun. 17, 2026 Already committing fraud, now just more time to hide it.

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deb.phillips68 — Jun 17, 2026
Subject: S7-2026-15 From: deb.phillips68 Affiliation: Jun. 17, 2026 Keep the quarterly filing and the CFO’s signature under threat of prison. We can’t have another Enron.

Sent from my iPhone

Debbie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debbie Affiliation: Jun. 17, 2026 Please leave the reporting on the current quarterly reporting. Deborah McCulley, retired teacher, north central MO, expects speedy reporting on how her invested money is doing. In this current recessive economy, information is vital.

Sent from my iPad

DEbbie 27517 — Jun 17, 2026
Subject: S7-2026-15 Comment From: DEbbie 27517 Affiliation: Jun. 17, 2026 This is theft for the investors full stop another fraud being perpetrated against investore

Debbie Cox

Debbie Buell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie Buell Affiliation: Jun. 17, 2026 I'm retired keep releasing quarterly reports. It's important to see how our investments are doing and some organizations deeply depend on the reports.6 months is way to long to go without knowing.

Debbie Davis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debbie Davis Affiliation: Jun. 17, 2026 This matters to me because I have worked all my life to earn a living and invest properly while still earning and supporting myself. I invested a little at a time for my retirement and learned which investments would be better for me based on information provided and to not have access to this information but only twice a year is ridiculous. We the hard working non elite class desire to know as much detail as possible to help with our own lives… don't start allowing big companies to keep us in the dark continue making them report their earnings quarterly as it is now.

Debbie Davis
New Jersey
dadcolesnj@gmail.com
Sent from my iPhone

Debbie Day — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie Day Affiliation: Jun. 17, 2026 No, just a big no. This is just a way to hide what is going on with the economy which everybody is invested in now including myself. Please listen to us and don't make this change.

Sent from my iPad

Debbie H — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie H Affiliation: Jun. 17, 2026 Gentlemen, I need to keep seeing my quarterly report so I know how Man to my finances without that information. I would be especially at this time when things are so expensive we have to be able to move finances quarterly. We need to have the information in order to make the best moves possible for our situations

Sent from my iPhone

Debbie Manifold — Jun 17, 2026
Subject: S7-2026-15 From: Debbie Manifold Affiliation: Jun. 17, 2026 Sarbanes-Oxley is a law that requires public companies to follow strict rules for financial reporting to protect investors, like me, that depend on this income for retirement. I believe that companies should continue to report their financial results every three months (quarterly) to keep us informed about their performance. Regular updates provides the security to my income by staying informed about how well a company is doing. By adhering to Sarbanes-Oxley, companies are held accountable, which can lead to greater trust from investors like me that depend on this protection for their income for retirement. Debra Manifold. Newark, Ohio. Retiree with limited income trusting in others to keep it

safe.
Sent from my iPhone

Debbie Perkins — Jun 17, 2026
Subject: S7-2026-15 From: Debbie Perkins Affiliation: Jun. 17, 2026 This is so necessary! There is so much graft and corruption

Sent from my iPhone

Debbie pinardo — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debbie pinardo Affiliation: Jun. 17, 2026 Please keep quarterly not semi- annually for all public businesses. This is extremely important to me and my family.

Debra Pinardo, Retired, North Carolina.

Sent from my iPhone

Debbie Thomas — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie Thomas Affiliation: Jun. 17, 2026 This is ridiculous! Publicly traded companies should make their books/reports an available quarterly…just like always! This idea ONLY benefits the corporation and fat cat investors.

Please do not pass this proposal.

D.Thomas -Virginia

Sent from my iPhone

Debbie Waite — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie Waite Affiliation: Jun. 17, 2026 We investors deserve to know how the companies we invest in are doing. Keep the quarterly reporting rule.
Thanks
Debbie waite

Debbie Wallace — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debbie Wallace Affiliation: Jun. 17, 2026 Keep it Quarterly!!!

Debby Baker — Jun 17, 2026
Subject: S7-2026-15 From: Debby Baker Affiliation: Jun. 17, 2026 Quarterly reporting helps keep

companies, CEO's from cheating. History shows quarterly is necessary. Don't change it! Protect my monies!!
Dr Debby Baker, retired, CO

Sent from my iPhone

Debby Riancho — Jun 17, 2026
Subject: S7-2026-15 From: Debby Riancho Affiliation: Jun. 17, 2026 I think quarterly reporting keeps things balanced and keeps everyone honest. There is so much bureaucracy in our country to keep the average citizen in line, I fail to see the reason the SEC feels they need to reduce theirs from quarterly to biannually. More bureaucratic paperwork is required with more hoops to jump through just to get a driver's license that allows one to travel out of the country. More accountability is being demanded of citizens daily , yet Corporations and large agencies think they're entitled to less accountability. Why is that? Is the SEC above such things? When I see an agency lessen control and accountability it screams nefarious deeds are on the horizon. The American people deserve accountability. Why is the SEC above the usual rules and laws of the land? I think quarterly reports should be mandatory. No special dispensations!
Debby Riancho
Retired Specisl Needs Teacher
Cincinnati, Oh

Sent from my iPhone

Debi Fiebach — Jun 17, 2026
Subject: S7-2026-15 From: Debi Fiebach Affiliation: Jun. 17, 2026 What valid reason is this a good and necessary? We went through and lost everything in the past. We only ask for honesty and a fair deal,nothing more. Dont have give up their lifestyle their precious things. Just make an effort to be honest and take your knee off our necks.

Debi Newquist — Jun 17, 2026
Subject: SEC Proposal S7-2026-15 From: Debi Newquist Affiliation: Jun. 17, 2026 Deborah Newquist, retired

Quarterly reporting makes it harder for companies to hide fraud,
increasing debt, or lawsuits. The public, especially investors,
deserves transparency when they invest in a company. Giving investors
quarterly reports is the least companies should do.

Debi Plum — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debi Plum Affiliation: Jun. 17, 2026 We are both retired and my husband has severe, chronic, and degenerative health conditions. We live on our pensions, social security and savings. People like me would be devastated by our savings/investments losing money. You should be making laws for the regular people not big corporations. I don't understand why we would go backwards! There's even evidence that showed it didn't work for investors back in

the 50’s and 60’s. Pay attention to the data instead of coddling up to the large corporations.

Debi Plum, retired high school teacher, Mesa AZ.

Sent from my iPhone

Deborah — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Affiliation: Jun. 17, 2026 If I would be fined or jailed for a crime why would anyone situation be any different? Black is black. an American citizen

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DEBORAH A SPENCE — Jun 17, 2026
Subject: S7-2026-15 From: DEBORAH A SPENCE Affiliation: Jun. 17, 2026 Keep the quarterly!

Sent from my iPhone

Deborah Bassett — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Bassett Affiliation: Jun. 17, 2026 I’m an individual who invests. Keep the reporting quarterly. What struck me with this proposal in particular was”furnished”rather than “filed” reports. So in other words a statement of “We’re good, nothing to see here!” is now fine? Keep the reporting quarterly and filed.

Thank you-
Deb Bassett

Deborah Blish — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Blish Affiliation: Jun. 17, 2026 It should not change from the quarterly to less if anything it should be increased to every other month or once a month keep them accountable.

Yahoo Mail: Search, Organize, Conquer

Deborah Bowen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deborah Bowen Affiliation: Jun. 17, 2026 We should be able to know how our investments are doing more frequently, not less often.

Sent from my iPhone

Deborah Crowley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah Crowley Affiliation: Jun. 17, 2026 Stop stealing from Americans who fund your companies. Perhaps we should just sell all us stocks and move on

Sent from my iPhone

Deborah Freeman Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah Freeman Taylor Affiliation: Jun. 17, 2026 Keep public companies reporting their financial results quarterly!

Deborah Freeman Taylor
N. Myrtle Beach, SC

Yahoo Mail: Search, Organize, Conquer

Deborah Froelich — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deborah Froelich Affiliation: Jun. 17, 2026 I request that the SEC not make changes in timing , frequency, coverage or quality of this financial reporting duty which is intended to protect investors. Thank you.
Deborah Froelich
12220 Framar Drive
Midlothian VA 23113

Sent from my iPhone

Deborah Froelich — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deborah Froelich Affiliation: Jun. 17, 2026 I urge the SEC NOT to make changes that would change the timing , frequency, coverage and quality in the proposed manner, that will harm investors by reducing transparency. Thank you.
Deborah Froelich Midlothian VA 23113

Sent from my iPhone

Deborah Herath — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Herath Affiliation: Jun. 17, 2026 You must keep this rule. The gap between rich and poor is getting larger and larger and this rollback would only make it worse. Transparency is needed.

Deborah Hughes — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Hughes Affiliation: Jun. 17, 2026 Really?? No more "rule" changes to benefit the wealthy at the expense of honest Americans! Enough (not more than enough) is enough. Beyond tired of it!

Sincerely,
Deborah Hughes
Retired Air Force Civilian

Deborah Jo McCorkle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah Jo McCorkle Affiliation: Jun. 17, 2026 This is just to enhance the profitability of the rich and make it harder for regular people to make money, widening the gap between the rich and regular people. That really disturbs me. What also bothers me is that a six month period between reporting is not a responsible way to do business; there's no great reason to extend the time between reports. It just seems like a way to cover up things that don't smell right and put too much time between those possible misdeeds and accountability. It doesn't look good even if there's nothing wrong going on.

Sent from my iPhone

Deborah Lonsdorf — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deborah Lonsdorf Affiliation: Jun. 17, 2026 It makes it easier for companies to be dishonest and for consumers to lose. It's a terrible idea. We tried this once and the substantial benefit to consumers, and thus the economy, of quarterly reporting is now clear. Consumers make more money and with with more money in their pocket a better economy happens all around. Do NOT eliminate quarterly reporting.
Deborah Lonsdorf

🌻☺🌻

Deborah Mallon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah Mallon Affiliation: Jun. 17, 2026 Keep Quarterly Reporting. Publicly traded companies must keep the utmost transparency if they're to be allowed to utilize investors' funds.
Deborah Mallon
East Hampstead, NH

Sent from my iPhone

Deborah Nail Simburger — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Nail Simburger Affiliation: Jun. 17, 2026 It must continue in order to give complete, as possible, transparency to Americans not just the elite ones. This is a

dangerous proposal and must be stopped! There's a reason we have it and it does not need to be changed!!

Deborah Norris — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Deborah Norris Affiliation: Jun. 17, 2026 Deborah Norris, retired widow, Florida
Please do not impact my investment savings this way. I have no pension and it is my retirement at stake since my husband passed last year. I don’t want to lose the peace of mind knowing my savings could decrease from bad decision making by companies
Thank you.
Deborah Norris

Sent from my iPhone

Deborah Peacock — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Peacock Affiliation: Jun. 17, 2026 Quarterly signing of financial statements is the minimum we need for transparency. With the corruption of trump and his loyalists it really should be more often!

Deborah ROBERTS — Jun 17, 2026
Subject: S7-2026-15 Comment From: Deborah ROBERTS Affiliation: Jun. 17, 2026 Leave it the way it is.

Sent from my iPhone

Deborah Sawyer — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Sawyer Affiliation: Jun. 17, 2026 Great idea to stop any fraud and or corruption.

Sent from my iPhone

Deborah Trout — Jun 17, 2026
Subject: S7-2026-15 From: Deborah Trout Affiliation: Jun. 17, 2026 If this Presidency has confirmed one thing; humans need guard rails because greed and harm outpace common decency every time. This is common sense and clearly with rules, requirements and oversite that reprehensible phrase "boys will be boys" becomes the norm in American business practices. Hey, we've likely passed the point of no return in saving this planet but let's be able to tell our offspring that we did our best to hold hypocrisy, cruelty, dishonesty and limitless greed in check.
Deborah Trout, California and Pennsylvanian
educated, very low income American citizen put through college by a WWII Veteran, Rotarian and Republican who didn't criticize my 18 year old self voting for George McGovern while at Penn State. I was raised with high moral and ethical standards but as money became a key component of my life

as a divorced single mother, there were more frequent financial temptations and had I faced the temptations these American CEOs, CFOs etc are presented with, I can't swear I wouldn't have failed the test. Safeguards are a blessing for weak people and essential for strong people who can choose to rationalize behavior their 18 year old self would not consider. Please keep this reporting requirement as is.
I have more TShirts now that I have more time than resources. My current favorite says, "IF YOU'RE NOT OUTRAGED YOU'RE NOT PAYING ATTENTION"
Please don't eliminate something that is working just because we won't notice - hold up that higher bar for our behavior

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Deborah Yarborough — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Yarborough Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I am not sure why you have decided that this should be possible. What is happening to America We are starving the poor and the rich just want to change everything.

Deborrah White — Jun 17, 2026
Subject: S7-2026-15 From: Deborrah White Affiliation: Jun. 17, 2026 FFS , do not do this. Try learning from past issues. No.

Debra Blair — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debra Blair Affiliation: Jun. 17, 2026 The American people are not responsible for these companies taxes and shouldn’t be left holding the bag for them “ it is absolutely necessary to keep them reporting quarterly for the sake of transparency period !

Sent from my iPad

Debra Colbert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Debra Colbert Affiliation: Jun. 17, 2026 Keep this real, keep this quarterly!!! We the USA have the right to this information. We demand accountability, the real truth.

Debra Franciosi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debra Franciosi Affiliation: Jun. 17, 2026 The potential weakening of the market semi annual reporting would hurt public employees, like teachers, far more than leaving the reporting requirements at quarterly.
Don't leave investors in the dark, and don't crash retirement funds of millions. The ripple effect would cripple the US economy.

Debra Franciosi, Ed.D.

Special Education Case Manager, McMinnville School District, OR
Director, Empower Lifelong Learning, Inc., Project CRISS

Debra Lair — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debra Lair Affiliation: Jun. 17, 2026 Stop the nonsense. Keep the reporting as it is currently

Sent from my iPhone

DEBRA SLAY — Jun 17, 2026
Subject: S7-2026-15 Comment From: DEBRA SLAY Affiliation: Jun. 17, 2026 It's not fair that everyone is not one the same playing field and have the same knowledge available to them at the same time . Keep it Quarterly

Yahoo Mail: Search, Organize, Conquer

Debra Tresidder — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Debra Tresidder Affiliation: Jun. 17, 2026 As a former licensed broker in the wealth management industry, I see no benefit to individual investors with this change in reporting. Timely reporting and protection from fraudulent information posted by publicly traded companies are responsibilities of the SEC to ensure that investors are protected from fraudulent information. This seems to be a rule that only benefits corporations, not investors and should not be implemented.
D Tresidder

Sent from my iPhone

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debragoldsworthy84 — Jun 17, 2026
Subject: S7-2026-15 From: debragoldsworthy84 Affiliation: Jun. 17, 2026 What do you got to hide?

Sent from my Galaxy

Dedra Kuhn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dedra Kuhn Affiliation: Jun. 17, 2026 Quarterly Reporting is essential for investors. Do not go backwards, go forward!

Dee King — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dee King Affiliation: Jun. 17, 2026 Delores King, retiree, and I remember the Enron fiasco! Never repeat bad decisions!

Sent from my iPad

Deirdre Canton — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Deirdre Canton Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
As a 67 year old woman, I have lived through this already. It is not in the best interests of the average investor and the powers that be KNOW THIS. This proposal will be disastrous for people who have worked all their lives to secure their retirement.
Deirdre Canton

Deirdre ODonnell — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Deirdre ODonnell Affiliation: Jun. 17, 2026 Stay awsy from my information
its none of your business!

To the Securities and Exchange Commission:

Delbert Galloway — Jun 17, 2026
Subject: S7-2026-15 From: Delbert Galloway Affiliation: Jun. 17, 2026 I lost thousands of hard earned dollars with ENRON stock that was automatically invested when ENRON was conceived. My Southern Company stock was converted to ENRON stock without my choice. The people involved should be held accountable and should be required to submit quarterly reporting. They got there money and ran while we suffered the loss of our stock value. DELBERT GALLOWAY- mechanic - Plant Watson - This matters to me because of my financial loss and people should be held accountable for their decisions especially when dealing with other people’s money/stocks.

Sent from my iPhone

Delta Phorce — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Delta Phorce Affiliation: Jun. 17, 2026 To the Securities

and Exchange Commission:
It's funny that you guys enact these policies that enable corruption and don't think that there may be consequences.

DENEICE KENEHAN — Jun 17, 2026
Subject: S7-2026-15 From: DENEICE KENEHAN Affiliation: Jun. 17, 2026 Our society is falling apart under the weight of Corporate Concentration and Corruption...spilling into every foundational institution-- GOVERNMENT, Media, Medicine, Trade, Education, even Religions are tainted by the loss of Golden Rule Ethics. Small choices and BIG decisions will restore, Heal America. Make America Moral Again. #MAMA Clean-up Corporate Abuse, Criminality, Core Corruption! DeNeice Kenehan, J.D.

Denise — Jun 17, 2026
Subject: S7-2026-15 Comment From: Denise Affiliation: Jun. 17, 2026 No this is not good! No transparency, no trust in a company. Denise, controller.for a public company

Sent from my iPhone

DENISE GRAVANO — Jun 17, 2026
Subject: Comment on S7-2026-15 From: DENISE GRAVANO Affiliation: Jun. 17, 2026 Keep Quarterly reporting - it’s more accurate and beneficial for the economy and investors.
Denise Gravano - retired IRS, California

Denise

Denise Hoyt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Denise Hoyt Affiliation: Jun. 17, 2026 Keep quarterly reports!

Sent from my iPhone

Denise Kallan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Denise Kallan Affiliation: Jun. 17, 2026 If it's not broke don't fix it. Leave things as they are.

Denise Moore — Jun 17, 2026
Subject: File No. S7-2026-15 From: Denise Moore Keep CEOs accountable with quarterly reporting! They need to be watched closely, especially when they are playing with my $

Denise Spaeth — Jun 17, 2026
Subject: S7-2026-15 From: Denise Spaeth Affiliation: Jun. 17, 2026 SEC, Do not weaken protections for investors. CEOs need to know! So they must be willing to certify. Any lessening is this requirement is against a companies and investors best interest. Currently the average Joe in America is being taken advantage of at every turn. We don't need any more road work done. Keep things as they are or improve them to provide more accountably or protections for investors.

Sent from my iPhone

Dennis Bryant — Jun 17, 2026
Subject: S7-2026-15 From: Dennis Bryant Affiliation: Jun. 17, 2026 Leave the quarterly reporting as it currently is!

DENNIS DIERKSEN — Jun 17, 2026
Subject: S7-2026-15 From: DENNIS DIERKSEN Affiliation: Jun. 17, 2026 Why would anybody but lawbreakers benefit from this? Looks like folks at the SEC are on the take. Dennis D, retired in Florida .

Sent from AT&T Yahoo Mail on Android

Dennis Highstreet — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dennis Highstreet Affiliation: Jun. 17, 2026 We have to have quarterly reporting for investment purposes. Think about the "little guy" for once!

Dennis Highstreet

Dennis Pesca Chief Engineer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Dennis Pesca I am in agreement with The Motley Fool essay on the subject of reducing the reporting period.

Dennis R McClain — Jun 17, 2026
Subject: File No. S7-2026-15 From: Dennis R McClain S7-2026-15 is an attempt to solve a problem that does not even exist! Investors need more information and transparency from corporations, not less. Reducing financial reporting from quarterly to semi-annual is a bad idea and would have significant negative impact on investors.

Dennis Savlin — Jun 17, 2026
Subject: S7-2026-15 From: Dennis Savlin Affiliation: Jun. 17, 2026 They can't be trusted! DON'T change a thing!

Dennis Shain — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dennis Shain Affiliation: Jun. 17, 2026 Don't change from quarterly discloser. Protect the consumer Dennis Shain consumer

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Dennis W. Leininger III — Jun 17, 2026
Subject: File No. S7-2026-15 From: Dennis W. Leininger III I disagree with the government and businesses trying to limit my access to the information I receive from the companies that I invest in and look to invest in.

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denniswalsak — Jun 17, 2026
Subject: Comment on S7-2026-15 From: denniswalsak Affiliation: Jun. 17, 2026 I strongly oppose any rollback from quarterly reporting to semiannual reporting. As a retiree and small investor, I rely on timely, standardized disclosure to understand the companies I own and to protect my life savings. Quarterly reporting helps reduce information gaps, supports market discipline, and gives ordinary investors a fair chance to detect problems before they become losses. Do not weaken the 1970 quarterly reporting standard; keep it in place for all public companies.

Less frequent reporting shifts power away from investors and toward insiders.

Thank you for your attention into this matter.

Dennis M. Walsak

Derek Carpenter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Derek Carpenter Affiliation: Jun. 17, 2026 Keep the rules the same. All this will do is increase corruption. We already have enough of that.

Sent from my iPhone

Desmond Wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Desmond Wright Affiliation: Jun. 17, 2026 Ordinary citizens that have worked hard for their safety and saving cannot afford to take another hit from anywhere. Keep Quarterly Reporting!!!!

Joyce Wright-Ordinary Citizen

Sent from my iPhone

Despina Papapantos — Jun 17, 2026
Subject: S7-2026-15 Comment From: Despina Papapantos Affiliation: Jun. 17, 2026 Keep everything open & transparent to all. KEEP IT QUARTERLY!!

Yahoo Mail: Search, Organize, Conquer

Detective Mia Roze Bootz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Detective Mia Roze Bootz Affiliation: Jun. 17, 2026 Brookdale Senior Living
HCA
Wegmans
Columbia Pacific Advisors

Beceera
Baier insider trading
Lawsuits

Absolutely no

Di Binder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Di Binder Affiliation: Jun. 17, 2026 It's very important to have disclosure- there's too much corruption happening- let's not pinch investors as in the little guy any more than what is happening now!
No to the six month darkening!!!
Diane Binder

Sent from my iPhone

Diana — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diana Affiliation: Jun. 17, 2026 I strongly disagree with this proposal of only reporting bi-annually! We need more transparency, not less. Diana

Sent from my iPhone

Diana Brockway — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diana Brockway Affiliation: Jun. 17, 2026 Diana Brockway, Retired, Sun Prairie, WI. I want and need the updated financial information about companies I invest in. It's important when making financial decisions. Don't suck up to Trump and allow this change to occur. This information is important to large and small investors.

Diana Brockway — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diana Brockway Affiliation: Jun. 17, 2026 Diana Brockway, Retired, Sun Prairie, WI. I want anupdated financial information about companies I invest in. It's important when making financial decisions. Don't suck up to Trump and allow this change to occur. This information is important to large and small investors.

Diana Cooper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diana Cooper Affiliation: Jun. 17, 2026 Diana Cooper
Retired Project Manager
Milford, OH.
As a retiree with decades of life yet to pay for ahead I don't want to reduce the valuation of my accounts.

Sent from my iPhone

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diana dockham — Jun 17, 2026
Subject: Comment on S7-2026-15 From: diana dockham Affiliation: Jun. 17, 2026 We've been there done that. The results were not promising. Why would we do it again?😜

Sent from my iPhone

Diana Kahn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diana Kahn Affiliation: Jun. 17, 2026 Do not return to semi annual reporting¡!! Our economy is in enough trouble. We need retain transparency. Our investments depend on it. Retired people have little else to live on in this inflated environment. Leave what works alone. Don't go backwards to cause more trouble. We the People should count! Diana Kahn, educator, Glendale, WI

Diana Kahn
dianak234@gmail.com
414.247.0292

Diana Newcomb — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diana Newcomb Affiliation: Jun. 17, 2026 NO COMPANY with shareholders, or traded publicly should be given 6 months to cook their books! Let's face it, most of y'all do!

Yahoo Mail: Search, Organize, Conquer

Diana Zielinski — Jun 17, 2026
Subject: S7-2026-15 From: Diana Zielinski Affiliation: Jun. 17, 2026 Quarterly reporting is very necessary. Please don't rescind this regulation. I was a victim of Enron and no amount of changing companies for investors brought back the money lost.

dianazski@gmail.com

Diane A Bourne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane A Bourne Affiliation: Jun. 17, 2026 Hidden areas open comfortable zones to commit crimes. No hidden areas.

Diane A Bourne
510 Yak Road, Apt 864F
Fairbanks, Alaska 99709
(907)378-7594

Diane Allen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane Allen Affiliation: Jun. 17, 2026 Keep sec reporting on a quarterly basis

I am a retiree that has the majority of my funds in stocks and bonds. If reporting is allowed to go back to 6 months it will affect my ability to monitor my financial situation

Thank you

Diane Allen
Clayton, In 46118
317.432.9177

Diane Allen

c. 317-432-9177

Diane Backs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diane Backs Affiliation: Jun. 17, 2026 We need businesses to give quarterly reporting! We don’t want to go back to the 1950s and 60s way to report it, when it did not work.
As a retiree, I need to see quarterly reports so that I’m able to manage my money more efficiently.
Diane Backs/retired teacher/Missouri resident

Sent from my iPhone

Diane Ebken — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Diane Ebken Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please continue quarterly disclosures to help us make informed decisions. Please don't take vital information away from us.
thank

Diane K Miller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diane K Miller Affiliation: Jun. 17, 2026 Please retain quarterly reporting. This is so critical for American investors.

Diane K Miller

Get Outlook for iOS

Diane King — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane King Affiliation: Jun. 17, 2026 Another move to make the rich richer and the poor poorer. No!

Diane klimas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diane klimas Affiliation: Jun. 17, 2026 There’s a reason they need to keep investors notified. For the future of their investment, of course! We need quarterly reports, do not change anything .

Sent from my iPhone

Diane Libman — Jun 17, 2026
Subject: S7-2026-15 From: Diane Libman Affiliation: Jun. 17, 2026 Quarterly Reports are needed

now more than ever as corporations are testing the boundaries of their power more and more.

Sent from my iPhone

Diane Mckenzie — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane Mckenzie Affiliation: Jun. 17, 2026 From, Diane Mckenzie, Engineering Tech.
To SEC, I have concerns about the proposal to drop quarterly reporting. Six months between disclosures is too long. I will lose awareness on critical changes . Please do not make this change. Thank you, for your attention to this matter.

Diane

** fieldelements@gmail.com

When you garden, you grow.

Diane Olejar — Jun 17, 2026
Subject: S7-2026-15 From: Diane Olejar Affiliation: Jun. 17, 2026 Quarterly reporting hopefully helps keep things above board. Continue quarterly reporting.

Diane Perdue-Shupe — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Diane Perdue-Shupe Affiliation: Jun. 17, 2026 Quarterly reporting is best for investors & should continue!
After all who is supplying the funds for these companies!

Diane Perdue-Shupe

Diane Sawanobori — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane Sawanobori Affiliation: Jun. 17, 2026 Yes the SEC should maintain a quarterly reporting system. Longer is dangerous for fraud, and difficult to identify investment changes or mistakes. As a retiree on a fixed income, this information is vital. There is nominal savings in later reporting. Businesses have to keep ongoing records and reporting quarterly is standard.

Diane Sawanobori

Sent from my iPad

Diane Tuma — Jun 17, 2026

Subject: S7-2026-15 From: Diane Tuma Affiliation: Jun. 17, 2026 You are setting us up for another Enron. The only thing forcing accountability is quarterly reporting with acknowledgement by those in power. Please don't succumb to corporate pressures ruin the safety nets you so wisely put in place after Enron. Diane Tuma- small business owner - California

Sent from my iPhone

Diane Worazek — Jun 17, 2026
Subject: S7-2026-15 Comment From: Diane Worazek Affiliation: Jun. 17, 2026 Keep quarterly reports. Need to keep companies honest!

Sent from my iPhone

Dianne Belisle — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dianne Belisle Affiliation: Jun. 17, 2026 Quarterly submissions are necessary for transparency and a stronger return on every investment dollar for Folks like me. Please keep quarterly reports as the gold standard for corporations and for the best interest of investors
Dianne Belisle, retired
Augusta WI

Sent from my iPhone

Dianne Inghram — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dianne Inghram Affiliation: Jun. 17, 2026 No, no, and hell know!

Dianne Lindeman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dianne Lindeman Affiliation: Jun. 17, 2026 What! No way, do not hide information necessary for financial decisions. This is not a good idea. Information is everything and essential to my decision making. I am a retired CFO. Sure it would be easier for companies but a disaster for investors. With pensions no longer available to the average American, we need all the info we can get to properly manage our investments. Don't deny the American people this information.

Sent from my iPhone

Dianne Pilcher — Jun 17, 2026
Subject: S7-2026-15 From: Dianne Pilcher Affiliation: Jun. 17, 2026 We, as investors, need more transparency and accountability with Wall Street, not less. This is particularly needed with new generations of young investors.

Dianne Pilcher

Dick Terry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dick Terry Affiliation: Jun. 17, 2026 Richard Terry retired RN. My retirement is contained primarily in the stock market. Any delay of release of information would be devastating. Do not make it easier for others to cheat.

Digital Medic — Jun 17, 2026
Subject: S7-2026-15 From: Digital Medic Affiliation: Jun. 17, 2026 Have we learned nothing from the repeated financial crises? Without oversight, corporations game the system. They risk other people's money without fear of punishment. Keep the reporting quarterly. It is not a big burden with today's tech.

Rick VanGessel
Haslett, MI.

Dina Elkan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dina Elkan Affiliation: Jun. 17, 2026 The scale has been tipped enough in favor of the already ultra rich. We need quarterly reporting and transparency now more than ever.

As someone getting near retirement age, I am deeply concerned about changes that could affect my future solvency. Please protect the public and the small investor- keep the rules as they are. Thank you.

Dina Elkan
Senior Director
Brooklyn, NY

Dina Samfield — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dina Samfield Affiliation: Jun. 17, 2026 Less disclosure in the 1950s meant lower returns and lower valuations. A repeat could erase a third to one half of our savings. Of course you must continue quarterly reporting.

Dina Samfield

Dixie Zigo — Jun 17, 2026
Subject: S7-2026-15 From: Dixie Zigo Affiliation: Jun. 17, 2026 Yes!

Sent from my iPad

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dk — Jun 17, 2026
Subject: S7-2026-15 Comment From: dk Affiliation: Jun. 17, 2026 I want quarterly reporting at a minimum. Maybe you would just like to send my bank account to Musk.

DL Baker — Jun 17, 2026
Subject: S7-2026-15 Comment From: DL Baker Affiliation: Jun. 17, 2026 Stop hiding the the Truth from taxpayers.
Donna Lee Manns-Baker, retired Federal Emergency Management Agency Disaster Assistant
Truth keeps accounting honest!

Blessings and Light...

Dobber Malchi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dobber Malchi Affiliation: Jun. 17, 2026 Dobber Malchi CEO if you do this you are allowing fraud. I have this screenshot and will be suing for damages due to fraud you're currently allowing. This has called irreparable harm.

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doctort — Jun 17, 2026
Subject: S7-2026-15 From: doctort Affiliation: Jun. 17, 2026 I agree with keeping it at the quarterly reporting as the CEO's eyes and signature should be on what is happening in their watch. Accountability is a major key to having the job that they have. Being a puppet is not what they got the job for, overseeing the performance of their underlings is part of their job.
Terese Farrar
Retired Chiropractor
13231 W Opal Dr
Sun City West AZ 85375

Sent from my Galaxy

Dolly Prenzel — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dolly Prenzel Affiliation: Jun. 17, 2026 Maintain quarterly

reporting. Will keep you up to snuff.

Dolly Jane Prenzel, Chief Contracting Officer, retired, the University of Virginia

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Dolores Macias-Cha — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dolores Macias-Cha Affiliation: Jun. 17, 2026 Dolores Macias-Cha Retired data technician Habra CA 90631

It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Dominique Lockett — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Dominique Lockett Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
In my own word, how is less transparency better for the world. The SEC is going to help crash the economy by letting corporations rule the world. Keep the quarterly reviews you ignorant dolts. You're a slave to capital and you are speed running crashing the system for short term gains. Grow the **** up.

Don Clark — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Don Clark Affiliation: Jun. 17, 2026 I am writing to voice my belief that you must not lengthen the reporting periods! I have worked long and saved over my working life and now want assurance that my savings are also working for me!

Sent from my iPhone

Don Emerson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Don Emerson Affiliation: Jun. 17, 2026 Horrible, horrible, horrible idea. What are they trying to hide?

Don Emerson II

Don Fowler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Don Fowler Affiliation: Jun. 17, 2026 As a retired person my portfolio & a little soc sec check is all I have. If consumers lose their income or can’t count on it being there dollars aren’t spent & companies & economies are affected. Don’t bite the hands that feed you! We need to be able to trust each other so we all can continue to thrive. I say no to the change in transparency. Kim Fowler - concerned retired consumer.

Get Outlook for iOS

Don Gallagher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Don Gallagher Affiliation: Jun. 17, 2026 Keep in place.

Don Johnson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Don Johnson Affiliation: Jun. 17, 2026 Hello,
My name is Don Johnson, I live in New Haven Connecticut. I'm nearing retirement age and this proposal concerns me.
I have worked hard as a flight attendant to save for my retirement, any changes to corporate reporting should make it easier to value a company and track its growth, progress and value. This proposal works against citizens who are counting on transparency and accountability of the company's in their portfolios.
Thank you for keeping quarterly reporting as it is now

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don mack — Jun 17, 2026
Subject: Comment on S7-2026-15 From: don mack Affiliation: Jun. 17, 2026 I don't agree with this one bit

Yahoo Mail: Search, Organize, Conquer

Don McDaniel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Don McDaniel Affiliation: Jun. 17, 2026 Stick it to the mass seems to be the motto of our government while allowing runaway fraud by Somalians and others. At least they're being up front this time with their intent to harm the working man. The middle class is almost gone in America. They'll be happy only when Orwell's 1984 is fully implemented.

Don Reid — Jun 17, 2026
Subject: File Number S7-08-026 From: Don Reid Affiliation: Jun. 17, 2026 Hi SEC,
I request that the requirement for quarterly reports continue and not be discontinued. A lot can happen in three months and there is valuable information provided to investors in stock during these quarterly reports.
Thank you, Don Reid

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dona mastin — Jun 17, 2026
Subject: S7-2026-15 From: dona mastin Affiliation: Jun. 17, 2026 We NEED quarterly reporting to make intelligent decisions in the stock market. Moreover, it supports transparency! There are many more reasons as well….
Thank you,

Dona Mastin

Dona Reinertsen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dona Reinertsen Affiliation: Jun. 17, 2026 Quarterly reporting is vital. In a world of A.I. we need more timely oversight , not less.

Dona Mari Reinertsen

Donald — Jun 17, 2026
Subject: File No. S7-2026-15 From: Donald Reducing the reporting interval will reduce the visibility into the market. Investors need more visibility, not less. This will not accomplish any change in short term thinking. If you want long term thinking, maybe try not destroying international treaties, agreements, and other legislation that was passed by people who voted for it. Maybe take a look at all the insider trading being perpetrated by the Trump administration.

Donald Dorn-Lopez — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Donald Dorn-Lopez Affiliation: Jun. 17, 2026 I support quarterly reporting. Semi annual lets companies play with their numbers and investors like me lose confidence. Keep mandatory reporting quarterly.

Sent from my iPhone

Donald Melin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Donald Melin Affiliation: Jun. 17, 2026 Please do not consider semi annual reporting! Quarterly reporting needs to continue in order to provide adequate transparency. I cannot afford to lose half of my life savings after 45 years of working! Please! I am spreading the word to hundreds about this. Donald Melin- Park Ranger, San Luis Obispo, California.

Sent from my iPhone

Donald Moss — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donald Moss Affiliation: Jun. 17, 2026 We need to stay with quartely reports. Businesses need to let investors know what is going on

Sent from my iPhone

Donald Wilde — Jun 17, 2026
Subject: S7-2026-15 From: Donald Wilde Affiliation: Jun. 17, 2026 I think quarterly filing should only be required for companies of over $20M net worth.

Don Wilde 480-749-8472
****
* What is the Internet of Things but a system *
* of systems including people? *
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Donaldson Shumpert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donaldson Shumpert Affiliation: Jun. 17, 2026 Keep Quarterly Reports, don't allow these companies to hide what they're doing until it's to late for you to do anything about it…

Sent from my iPhone

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donna bartl — Jun 17, 2026
Subject: S7-2026-15 Comment From: donna bartl Affiliation: Jun. 17, 2026 Donna Bartl 819 2nd St E West Fargo North Dakota 58078. Retired KEEP QUARTERLY REPORTING!

Yahoo Mail: Search, Organize, Conquer

Donna Brungardt — Jun 17, 2026
Subject: S7-2026-15 From: Donna Brungardt Affiliation: Jun. 17, 2026 Keep quarterly!!

Sent from my iPhone

Donna Carter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna Carter Affiliation: Jun. 17, 2026 My name is Donna Carter. I am a housewife. Keep the companies reporting as they do now. My question is: why do they want to change the rules?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Donna DiVincenzo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna DiVincenzo Affiliation: Jun. 17, 2026 Donna Hewlett

Marketing specialist. I tired of being robbed by big business

Sent from my iPhone

Donna G. — Jun 17, 2026
Subject: S7-2026-15 From: Donna G. Affiliation: Jun. 17, 2026 Quarterly is necessary to keep the industry leaders honest. Keep the spotlight on for all their financials is the most effective way to communicate to the public.

Donna Gaus — Jun 17, 2026
Subject: S7-2026-15 From: Donna Gaus Affiliation: Jun. 17, 2026 Keep it the way it is!!! CEOs need to be accountable to the law, to the American people, to the planet. The crimes they commit are far worse than the crimes committed by individuals against individuals. Americans have a right to know - we need more reporting, not less.
Donna Gaus, Retired, Louisville, Ky

Sent from my iPhone

Donna Giddens — Jun 17, 2026
Subject: S7-2026-15 From: Donna Giddens Affiliation: Jun. 17, 2026 Enron execs. deserve no special favors! Do not reduce their time behind bars. I am getting very tired of the rich being treated differently than other citizens of these United States! Donna Sela-Giddens, Independence, VA 24348

Donna Gleisner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna Gleisner Affiliation: Jun. 17, 2026 Sear SEC - My husband and I are totally AGAINST companies only doing public reports/filings every six months. Our retirement funds are in the stock market! We watch everything closely and make adjustments according. Most of our friends do the same. Reducing how often we learn of financial changes directly affects our financial health. This change would be a huge leap backwards from much needed transparency and evening out the playing field. Please, we urge you to KEEP IT QUARTERLY!!!
Donna and Brian Diver

Donna jones — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Donna jones Affiliation: Jun. 17, 2026 I’m a senior with a social security income and a little nest egg. I need quarterly reporting. My little money is only enough. There is nothing to contribute to making someone else richer. If it weren’t for food banks, I’d be sunk as it is.

Sent from my iPhone

Donna Lotton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Donna Lotton Affiliation: Jun. 17, 2026 I'm a retired Speech Language Pathologist who worked 35 years in medical and education sectors. My investments are my long term care money. Changing from quarterly to twice yearly would decimate my long term care account leaving me with fewer options in my elder years. It would mean that my adult kids would have a much different life than the one they grew up in, drastically limiting their lifelong options. Please fight to retain the quarterly reviews. Donna Lotton, Olympia, Wa

Sent from my iPhone

Donna NightThunder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna NightThunder Affiliation: Jun. 17, 2026 You cannot be serious. In this age of immediate data this is ridiculous. I am for full and timely disclosure-more often than quarterly if possible. Please.

Donna Obrien — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Donna Obrien Affiliation: Jun. 17, 2026 Donna OBrien, retired, Kansas: Quarterly reporting gives a more accurate picture of a company's financial position, which allows investors to stay up to date on their own situation. By only reporting semi-annually a company can manage reports to maximize results to their benefit. Corporations receive so many government benefits that don't need more. Please do not change reporting to benefit the company.

Sent from my iPhone

Donna Sims — Jun 17, 2026
Subject: S7-2026-15 From: Donna Sims Affiliation: Jun. 17, 2026 Ok you know what you are trying to do don't do it

Sent from my Galaxy

Donna Stubbe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna Stubbe Affiliation: Jun. 17, 2026 Donna Stubbe
Retired educator
Want to keep quarterly reports and keep corporations honest.

Sent from my iPhone

Donna White — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donna White Affiliation: Jun. 17, 2026 As a retired auditor for a CPA firm and global for a fortune 500 public company, keep the Q's quarterly. Making a change to semi annual will introduce risks to companies, lower accountability and add insecurity to the market. It is bad very shortsighted idea.

Donna White

Donna Yoder — Jun 17, 2026
Subject: S7-2026-15 From: Donna Yoder Affiliation: Jun. 17, 2026 If you change to fewer reports, you are literally telling the investors and public that you don't care that it opens the door for CEO's and companies to pull the wool over their eyes. If CEO's are not held to the line quarterly, the dishonest CEO's will cheat. Your vote will tell.

Sent from my iPhone

DonnaM Sabb Owner, Wells Fargo Financial Network — Jun 17, 2026
Subject: File No. S7-2026-15 From: DonnaM Sabb As a Financial Advisor for 40 years: Merrill Lynch; Smith Barney; Wells Fargo, I assisted my clients to survive the financial collapses of 1987; 2001-2002, 2008. Transparency is essential for ordinary families to invest for their families. No one was held accountable in 2008. Golden parachutes for all departing executives. I demand quarterly reporting AND accountability

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Donnie Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donnie Anderson Affiliation: Jun. 17, 2026 accountability for is non-billionaires is reasonable.

Sent from my iPhone

Donnie Armstrong — Jun 17, 2026
Subject: S7-2026-15 Comment From: Donnie Armstrong Affiliation: Jun. 17, 2026 KEEP the disclosure of financial updates at 3-month intervals s by denying them the ability to increase this timeframe to six months!!! The big corporation industry needs to revert to being under lock 'n key by the consumers. That will never happen until we get RID of the TWO-PARTY system.

Doreen Gerhart — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Doreen Gerhart Affiliation: Jun. 17, 2026 Dee Gerhart,

Realtor, PA, I am at the age that I will need to tap into my investments for possible health care.

Doreen Gerhart
Realtor Berkshire Hathaway Home Services
Cranberry Twp., PA 16066

New Construction Specialist
Relocation Specialist
724-776-2900 Office
724-822-9500 Mobile
sellwithdoreengerhart@gmail.com

Dori Medina — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Dori Medina Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Keep the quarterly schedule!

Doris Alley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Doris Alley Affiliation: Jun. 17, 2026 Everything needs to be available for audits 24 hour a day 7 days a week. Take pride in your job and you will have nothing to hide

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Doris Nelson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Doris Nelson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do not change quarterly reporting!!!!!!

Doris TAMAYO DE SIMMONS — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Doris TAMAYO DE SIMMONS Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This proposal would only benefit these Public Companies as well as their lawyers, executives, and large brokers that are privy to the information. S.O.L to everyone esle that are holding stocks blindly. The only option that the general public would have is to EXIT investing. Unless, someone in the general population knows of someone on the inside. If there was a poll, I'd vote NO!!!

Doris Tropp — Jun 17, 2026
Subject: S7-2026-15 From: Doris Tropp Affiliation: Jun. 17, 2026 Keep the quarterly reports. Big business executives need to be kept accountable. They must have this to keep them honest and working for the shareholders and not just their huge paychecks. Doris Tropp, Administrative

Assistant, Roscoe Illinois

Sent from my iPhone
Doris Tropp

Doris Winkler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Doris Winkler Affiliation: Jun. 17, 2026 Please stop making it easier for billionaires to cheat. Keep transparency.

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doriskinsley205 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: doriskinsley205 Affiliation: Jun. 17, 2026 It's 2026 folks. Let's move forward not backwards. Quarterly reporting should remain and continue. Doris Kinsley, age 93, San Ramon, CA

Sent from my Galaxy

Dorothy and Michel Marette — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dorothy and Michel Marette Affiliation: Jun. 17, 2026 I object to going back to the past way of reporting.

Sent from Dorothy S Marette

Dorothy Hawkins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dorothy Hawkins Affiliation: Jun. 17, 2026 This is NOT how a government responsible to the American people should be run. To keep everyone except insiders in the dark for six months out of the year gives bad faith folks half a year's
head start on investments, disadvantaging every investor who's not blessed with up-to-date knowledge about what they're investing in. Don't do this!

Yahoo Mail: Search, Organize, Conquer

Dorothy Vecchione — Jun 17, 2026
Subject: File No. S7-2026-15 From: Dorothy Vecchione Keep our investment reports quarterly! Too much can happen in the markets in 6 months. We have a right to know the status of our investments more than twice a year! KEEP IT QUARTERLY!

Dot OConnor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dot OConnor Affiliation: Jun. 17, 2026 Do not change this! Quarterly reporting must remain!

Dot O'Connor

Dot On The Spot — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dot On The Spot Affiliation: Jun. 17, 2026 This is NOT how a government responsible to the American people should be run. To keep everyone except insiders in the dark for six months out of the year gives bad faith folks half a year's
head start on investments, disadvantaging every investor who's not blessed with up-to-date knowledge about what they're investing in. Don't do this!

Yahoo Mail: Search, Organize, Conquer

Dotti Lydecker — Jun 17, 2026
Subject: S7-2026-15 From: Dotti Lydecker Affiliation: Jun. 17, 2026 It is important to continue quarterly reporting in order to keep all companies honest.

Sent from my iPhone

Dottie Donofrio — Jun 17, 2026
Subject: S7-2026-15 From: Dottie Donofrio Affiliation: Jun. 17, 2026 YES Keep reporting at QUARTERLY

Sent from my iPhone

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dottievs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: dottievs Affiliation: Jun. 17, 2026 This is a terrible idea. Less reporting means less transparency. Who is this benefitting. It certainly is not investors! Financial and fiduciary responsibility is required by both the corporation and the investor. How can an investor assure that corporate investment decisions are sound if they are not privy to that information for six months. Would a corporation really agree to go six months without information on their holdings? I think not! Quarterly reporting is reasonable anything less is not.

Sent from my Galaxy

Doug Balcom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Doug Balcom Affiliation: Jun. 17, 2026 My name is Doug Balcom, age 65. After a long career in software engineering, the shifting priorities of the tech world have forced me to switch to contract work as a long-distance vehicle delivery driver -- giving me a valuable perspective on how both the white-collar and blue-collar worlds are affected by the actions of corporate executives and the managers who answer to them. Even though I no longer own stock, I am acutely aware of the importance of transparency and public accountability in corporate decision-making and finances. Quarterly reporting is a critical tool in that accountability.

Please retain the Quarterly Reporting requirement.

Sincerely,
Douglas W. Balcom
Seattle, WA

Doug Dyke — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Doug Dyke Affiliation: Jun. 17, 2026 I'm against that…… it didn't work before. Why would it work now?

Sent from my iPhone

Doug Luther — Jun 17, 2026
Subject: S7-2026-15 From: Doug Luther Affiliation: Jun. 17, 2026 You MUST keep SEC quarterly reportings and NOT reduce the sentences for the CHEATING THIEVES who are in jail now for violating SEC and U.S. Laws previously!

Thank You

Doug Nicholson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Doug Nicholson Affiliation: Jun. 17, 2026 With the amount of FRAUD & CORRUPTION going on in this countr deserve transpare
ncy. Keep quarterly

Thanks, Doug

Doug Wegner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Doug Wegner Affiliation: Jun. 17, 2026 This is REAL stealing. Stop this steal.

Doug Wegner
Sent from my iPhone

Douglas Haskin — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Douglas Haskin Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
With the volatility in today's markets, I think getting timely reporting from corporations is more important than ever.

With AI and other technology to assist, quarterly reporting should be less burdensome that it was 50 years ago. If companies could do it 50 years ago, why not now?

Douglas J Rees The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Douglas J Rees To Whom It May Concern, I am writing to express my strong opposition to the SEC's proposal to allow public companies to switch from quarterly (10-Q) to semiannual financial reporting. As an individual investor, I believe this change would severely disadvantage retail shareholders, degrade market transparency, and increase unnecessary volatility. Quarterly reporting is one of the most critical leveling mechanisms in the modern financial market. While institutional investors have access to vast networks, alternative data, and direct management channels, individual investors rely heavily on the standardized, certified, and predictable cadence of the Form 10-Q. Cutting this information flow in half will inherently double the information gap between corporate insiders and everyday shareholders. Furthermore, reducing the frequency of balance sheet snapshots makes it significantly harder to monitor the fiscal health and liquidity of smaller or struggling organizations, leaving retail investors to bear the brunt of the risk. The primary rationale for this proposal—that reducing reporting frequency will mitigate short-termism and encourage long-term corporate investment—is fundamentally flawed and unsupported by real-world evidence. A comprehensive CFA Institute study examining the United Kingdom's experiment with dropping mandatory quarterly reporting found that it had no material impact on corporate investment behavior or long-term R&D spending. Short-termism is driven by executive compensation structures and market incentives, not the administrative requirement to be transparent with owners four times a year. By adopting this proposal, the SEC would accept a definitive cost—less transparency and a wider information gap for the public, in exchange for a theoretical benefit that evidence shows will not materialize. This is a step backward from the principles of Regulation Fair Disclosure (Reg FD), which sought to ensure a level playing field for all market participants. Individual investors deserve more information, not less. I urge the Commission to protect retail shareholders and maintain the mandatory quarterly reporting framework. Thank you for your time

and consideration. Sincerely, Doug Rees Affiliation: The Motley Fool Community

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Douglas Jones — Jun 17, 2026
Subject: S7-2026-15 From: Douglas Jones Affiliation: Jun. 17, 2026 Nobody is above the law, this was put in place to keep them honest
Douglas A Jones

Douglas Knehans — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Douglas Knehans Affiliation: Jun. 17, 2026 Discontinued quarterly reporting will be a disaster for my personal finances and my business. Please do not enact this.
Douglas Knehans
Cincinnati, OH

Sent from my iPhone

Douglas Pickarts — Jun 17, 2026
Subject: S7-2026-15 Comment From: Douglas Pickarts Affiliation: Jun. 17, 2026 No! Douglas Pickarts / retired Court Interpreter / it matters because a lot can transpire in just 3 months. This proposed rule change only benefits bad actors.

Sent from my iPhone

Dr. Doom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dr. Doom Affiliation: Jun. 17, 2026 On June 17, 2026 10:25:45 AM EDT, Mike Harris <mikeharris@privatedata.com> wrote:
Quarterly reporting must be maintained to maintain transparency and prevent insider actions and fraud.

I will NOT hold any securities that elect this if this passes.

This must not happen

Dread Naught — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dread Naught Affiliation: Jun. 17, 2026 This is clearly a lobbyist push from the 6 fogure and up club. This is the opposite of transparency and accountability. This will only help create more distrust, allow companies to hide losses that would gauge future investment into a potential failing business. This will be a clear signal to allow more companies to fudge their numbers and send us into another series of economic collapses similar to the Bernie Madoff issue and Enron. This does nothing to allow proper oversight and will hinder potential investigations into a company's finances.
Do NOT let this pass.

Joshua Sherman, NY Age 42.

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dreamst29 — Jun 17, 2026
Subject: S7-2026-15 Comment From: dreamst29 Affiliation: Jun. 17, 2026 Quarterly reporting keeps the Thieves of Wallstreet, somewhat above board. So, letting them hide fiscal failures behind a 6 month reporting vs 3 month reporting, only gives them more ability to fleece the people and line their pockets from the insider trading that we all know is happening daily.

Drew Biondo — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Drew Biondo Affiliation: Jun. 17, 2026 Keep companies reporting as they are now. Quarterly.

Sent from my iPhone

Dru Sefton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dru Sefton Affiliation: Jun. 17, 2026 You want to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings. Please do not do this! Ms. Dru Sefton, retired, San Francisco

Sent from my rotary phone

Duane Brownell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Duane Brownell Affiliation: Jun. 17, 2026 Quarterly earnings reports have been released for many years and are the best way to gauge earnings. There is no reason to return to the old methods.

Duane Olawsky — Jun 17, 2026
Subject: File No. S7-2026-15 From: Duane Olawsky I am not in favor of the proposed change from quarterly to semiannual reporting. As an individual investor I rely heavily on quarterly reports and financial statements to understand the recent performance and future prospects of the companies in which I invest. A change to semiannual reporting would mean that my information is not as up to date, increasing my risk.

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dub2carol — Jun 17, 2026
Subject: Comment on S7-2026-15 From: dub2carol Affiliation: Jun. 17, 2026 Keep ir quarterly.

Dubra Karnes-Padilla — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dubra Karnes-Padilla Affiliation: Jun. 17, 2026 To whom it may concern,

As bad ideas go in this administration, this one will only create more mistrust and confusion for our country and around the world. How hard it is it to run accurate quarterly reports?

I am a public pension recipient and retired higher education faculty member. Our NM ERB governing board, executive director, and chief officer of investments rely on making decisions on these quarterly reports. Wall Street thinks of pension money as “Dumb Money.” Why would you want to make everything even more opaque?

Dubra Karnes-Padilla, M.S.

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dudy Lord — Jun 17, 2026
Subject: S7-2026-15 Comment From: dudy Lord Affiliation: Jun. 17, 2026 I don't see any reason to do this. Everything is on computers. It takes no more time and effort to do quarterly reports. What are you trying to hide?

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dunn5934 — Jun 17, 2026
Subject: S7-2026-15 Comment From: dunn5934 Affiliation: Jun. 17, 2026 What you don't see you will never know about. A bunch of dishonest people getting rich off the backs of poor hard working people. Rules were put in place for a reason.

Sent from my Galaxy

Dusty Wease — Jun 17, 2026
Subject: S7-2026-15 From: Dusty Wease Affiliation: Jun. 17, 2026 Please help us keep the people in charge of these companies responsible for telling the truth about their business and their policies. They get paid very well to take responsibility for their work and need to be held accountable to someone that has an understanding of what they are doing. Please continue the Quarterly reporting requirements in place to help save America and Americans. They get paid to make these reports available, so make them responsible for how often they report. It will make sure they tell the truth and don’t mislead shareholders, employees and public servants. If they do their jobs correctly there’s nothing to worry about. Why wouldn’t someone want to tell how good they are doing at running the business, if that is what is being done. The only managers who wouldn’t want this are

not doing their jobs professionally.

Sent from my iPhone

Duvall John — Jun 17, 2026
Subject: S7-2026-15 Comment From: Duvall John Affiliation: Jun. 17, 2026 Please keep reporting as is. There is no reason to change reporting. Lessening it means less oversight and thus more opportunity for insider profits, gradual and illegal profits.

Dwayne Louis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Dwayne Louis Affiliation: Jun. 17, 2026 I am a retired disabled veteran who depends on sound investments.I believe more visability gives more confidence in investing strategies.

Dylan Hendricks — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dylan Hendricks Affiliation: Jun. 17, 2026 I'm Dylan Hendricks, a Computer engineer in Portland, OR.

It is absolutely ludicrous that the SEC wants to lower the amount of information given to investors and the public in an age where it has never been easier to generate information and data. Investors and the public should have as much information as possible before they invest their hard earned money into the free market. The only reason you would want to prevent more providing more information is if you had something to hide. It's not good to gamble with people's life savings as this change would be doing. The SEC should figure out how to more efficiently improve its methodologies if it is a problem with governmental resources. We should be making it harder for companies to cheat and hide information rather than making it easier and finding problems it too late.

Dylan Hendricks — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dylan Hendricks Affiliation: Jun. 17, 2026 Dylan Hendricks, Computer Engineer, Portland OR
It is absolutely ludicrous that the government wants to lower the amount of information given to investors and the public in an age where it has never been easier to generate information and data. Investors and the public should have as much information as possible before they invest their hard earned money into the free market. The only reason you would want to prevent more providing more information is if you had something to hide.

Dylan Routh — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Dylan Routh Affiliation: Jun. 17, 2026 My name is Dylan. I'm a father, husband, and manager at an auto finance company. History has shown us the paramount importance of robust review apparatus. We know the consequences of a lack of transparency. Do your jobs and protect your people.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

E K R Gmail — Jun 17, 2026
Subject: Comment on S7-2026-15 From: E K R Gmail Affiliation: Jun. 17, 2026 My name is Kay Robinson. I worked in the medical device industry, my entire life, and the reporting for how the company did was very valuable. Everything. The company did was driven by those reports. Quarterly reports are needed to continue. It keeps companies accountable. It keeps investors informed. Do not change it.

E. Tino Roncone — Jun 17, 2026
Subject: S7-2026-15 From: E. Tino Roncone Affiliation: Jun. 17, 2026 Please support controls that make CEO's accountable!

-Ernest Roncone
Cleveland, Ohio

E508 Miller — Jun 17, 2026
Subject: S7-2026-15 From: E508 Miller Affiliation: Jun. 17, 2026 Please retain the requirement that companies report quarterly. This is needed to keep corporations accountable. Thank you.
Sincerely, an investor who depends upon investment income,
Erica Miller

E Miller
mobile communications

Eamon Hosey — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Eamon Hosey Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Taking away information to retail investors will make us not trust these publicly traded companies. Lowering public trust will degrade the ability for markets to accurately predict real trading value of these companies and lead to them causing volatility in the market. DO YOUR JOB. know if this degrade in regulation causes catastrophe we will hold you accountable for your part in it.

Earl Harris — Jun 17, 2026
Subject: S7-2026-15 From: Earl Harris Affiliation: Jun. 17, 2026 I agree wholeheartedly.. 👍

Easton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Easton Affiliation: Jun. 17, 2026 We won't stand for this. The people are tired of getting screwed. You guys are messing with peoples lives and passive incomes. Be very careful. You push and push and push and eventually a whole lot of people will snap because all you guys do is screw over retail investors. You guys should really be ashamed of yourselves for even considering this garbage.

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eclaires — Jun 17, 2026
Subject: Comment on S7-2026-15 From: eclaires Affiliation: Jun. 17, 2026 Quarterly reporting should remain. We need to be able to see what the companies are really up to . They all earn way more than we do

Sent from my iPad

Ed — Jun 17, 2026
Subject: S7-2026-15 From: Ed Affiliation: Jun. 17, 2026 I believe quarterly reporting is essential to maintain honesty and integrity of public companies. This frequency has been held steady for decades to protect investors from bad actors and to watch more closely a group that has proven in the past to be untrustworthy. Please leave quarterly reporting in place.

Ed Lanius

ED and MICHELE THOMPSON — Jun 17, 2026
Subject: S7-2026-15 Comment From: ED and MICHELE THOMPSON Affiliation: Jun. 17, 2026 Information is essential for making responsible decisions. Stretching out reporting dilutes that information that investors rely on. Please do not extend the reporting period.

Sent from my iPhone

Ed Beacham — Jun 17, 2026
Subject: S7-2026-15 From: Ed Beacham Affiliation: Jun. 17, 2026 It's still as important as it was when it was passed the first time. Make NO changes to the frequency of reporting to the SEC!

Ed Grove — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ed Grove Affiliation: Jun. 17, 2026 Reporting must remain quarterly so retail investors are not left in the dark.

Edward Grove
770-686-1814
EdGrove50@gmail.com
www.linkedin.com/in/edgrove

Ed Martin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ed Martin Affiliation: Jun. 17, 2026 Only helps the crooks hide their deeds. Do NOT change quarterly reporting!

Sent from my iPhone

Ed Mierzwinski — Jun 17, 2026
Subject: S7-2026-15 From: Ed Mierzwinski Affiliation: Jun. 17, 2026 I am a retired consumer advocate who spent 40 years on the staff of the U.S. Public Interest Research Group in Washington. I filed many letters and opinions with the SEC. I met many times with senior officials, including Chairman Gary Gensler, at the SEC, either on PIRG's behalf or with a coalition.

I am shocked, but not surprised, that the current administration is considering rolling back this requirement, without evidence that it is unnecessary.

Yet, conversely, there is a vast history of failures to protect small investors from accounting fraud and malfeasance. In fact, the number of vectors to take money from a small investor's pocket has multiplied even in the last week as we have seen crypto schemes advertised boldly on the White House lawn with the imprimatur of the president.

I have yet to see any use for crypto other than to steal from small investors, have you?

And while some decisions of the recent Court may have too narrowly parsed or even unwisely forgotten the rank disdain of Ken Lay and his cronies for the small investor, the threats today are manifestly real and we have seen them with our own eyes at the White House.

It would be unwise to roll back this modest requirement at a time it is needed.

Again, my views are my own as I am retired.

Edmund Mierzwinski
8 Berry Patch
South Windsor, Connecticut 06704
edmierzwinski@gmail.com

Ed Mierzwinski, USPIRG (retired)
Consumer Program Director

"The idea of the CFPB needs no defense. Only more defenders. (after Edward Abbey)"

-- Ed Mierzwinski

Ed Mierzwinski — Jun 17, 2026
Subject: Fwd: S7-2026-15 From: Ed Mierzwinski Affiliation: Jun. 17, 2026 From: Ed Mierzwinski <edmierzwinski@gmail.com>
Date: Wed, Jun 17, 2026 at 10:06 AM
Subject: S7-2026-15
To: <copy@keepitquarterly.org>
CC: <rule-comments@sec.gov>

I am a retired consumer advocate who spent 40 years on the staff of the U.S. Public Interest Research Group in Washington. I filed many letters and opinions with the SEC. I met many times with senior officials, including Chairman Gary Gensler, at the SEC, either on PIRG's behalf or with a coalition.

I am shocked, but not surprised, that the current administration is considering rolling back this requirement, without evidence that it is unnecessary.

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And while some decisions of the recent Court may have too narrowly parsed or even unwisely forgotten the rank disdain of Ken Lay and his cronies for the small investor, the threats today are manifestly real and we have seen them with our own eyes at the White House.

It would be unwise to roll back this modest requirement at a time it is needed.

Again, my views are my own as I am retired.

Edmund Mierzwinski
8 Berry Patch
South Windsor, Connecticut 06704
edmierzwinski@gmail.com

Ed Mierzwinski, USPIRG (retired)
Consumer Program Director

"The idea of the CFPB needs no defense. Only more defenders. (after Edward Abbey)"

-- Ed Mierzwinski

Ed Nagayama — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ed Nagayama Affiliation: Jun. 17, 2026 Monthly FED and quarterly corporation

Sent from my iPhone

Ed

Ed Satalia — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ed Satalia Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I've been trading stocks here and there for at least 25 years. Quarterly financial reporting is very important to the retail investor. There's already too many headwinds working against us. We don't need another one .waiting six months to find out how a company is doing, puts the retail investor at a big disadvantage. If a company has a really bad report, their stock price could implode, and there would be no warning of that until it's too late. why not figure out rules that will benefit the retail investor, not the corporations and legislators.

Ed Wall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ed Wall Affiliation: Jun. 17, 2026 No more rules that favor the insiders and the rich.

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eddie C — Jun 17, 2026
Subject: Comment on S7-2026-15 From: eddie C Affiliation: Jun. 17, 2026 Many negative financial periods have resulted in more reporting. Let’s not forget history. We’re doing ok let’s not go backwards here too

Sent from my iPhone

Eddie Robinson — Jun 17, 2026
Subject: S7-2026-15 From: Eddie Robinson Affiliation: Jun. 17, 2026 CEO rip all people of
. Keep them in jail.Take our **** back.We are not safe with them on the street!!

Edgar Briseno — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Edgar Briseno Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: please keep quarterly basis for Company reporting

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Edie Barthelmes — Jun 17, 2026

Subject: S7-2026-15 Comment From: Edie Barthelmes Affiliation: Jun. 17, 2026 Reporting must remain quarterly!

Thank you,

E Barthelmes

Edie Caldwell — Jun 17, 2026
Subject: S7-2026-15 From: Edie Caldwell Affiliation: Jun. 17, 2026 Edith Caldwell
Retired Texas
Very important to keep quarterly reports to be visible and responsible.

Edith Dubey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Edith Dubey Affiliation: Jun. 17, 2026 Keep it the way it is, quarterly!

Edith Heifner — Jun 17, 2026
Subject: S7-2026-15 From: Edith Heifner Affiliation: Jun. 17, 2026 It is the responsibility of the CEO to understand, approve, and stand behind the company they are ultimately in charge of. As the CEO, therefore they are held to a higher standard and must stay held to that standard to vouchsafe the conduct of all those who are subordinate to them. I am a retiree in Florida and feel that this touches every individual in this country. Sincerely, Edith Heifner

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Edna Petrie — Jun 17, 2026
Subject: S7-2026-15 From: Edna Petrie Affiliation: Jun. 17, 2026 Keep the stops in place. We have enough greed and underhanded practices going on now to manipulate stock trading and buying. Please think of us who retirement accounts that have tumbled and unable to ever recover what we have lost. Please keep these safeguards in place. Thank you.

Edna Reder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Edna Reder Affiliation: Jun. 17, 2026 Keeping quarterly reports seems like it should be relatively easy as everything is on computers and with the help of AI should be easier enough to produce

Sent from my iPhone

Edward Blankenbiller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Edward Blankenbiller Affiliation: Jun. 17, 2026 Edward L.

C. Blankenbiller Residential Building Inspector. Reading Pennsylvania. This needs not to be changed.

Edward Cardini — Jun 17, 2026
Subject: S7-2026-15 Comment From: Edward Cardini Affiliation: Jun. 17, 2026 More ways to screw the little guy! More oversight not less.

Ed Cardini
www.edwardfcardini.com
@edwardcardini
617-216-3968

Edward Chen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Edward Chen Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission,
I am writing to express my strong opposition to the proposed rule that would permit public companies to transition from quarterly to semi-annual reporting.
As an educator, my ability to save for retirement depends on a stable, transparent, and efficient market. For years, I have relied on the discipline of quarterly reporting to make informed decisions about my long-term investments. This system has provided the consistent flow of information necessary for the average investor to track the health of their portfolio and manage risk effectively.
My concerns with this proposal are twofold:
Risk of Information Asymmetry: I am deeply concerned that reducing the frequency of reporting to every six months will significantly disadvantage retail investors like me. In an era where information is critical, widening the gap between public disclosures will inevitably favor institutional investors and insiders who have access to private channels of information. This erodes the "level playing field" that the SEC is tasked with maintaining.
Reduced Market Transparency and Volatility: Historical data suggests that more frequent reporting contributes to higher market efficiency and valuation. Extending the window between reports by 100% creates a longer, more dangerous "blackout" period where negative developments can fester, leading to sudden, sharp market corrections that could devastate the savings of hard-working professionals.
Retirement planning for those in the education sector requires decades of consistent, reliable growth. We depend on the transparency of the U.S. markets to ensure that our savings are not subject to unnecessary, avoidable risks caused by diminished oversight.
I urge the Commission to maintain the current quarterly reporting requirement. Transparency has been the hallmark of a resilient and world-leading U.S. financial market; reversing this course now would be a significant step backward for investor protection.
Respectfully,
Eddie Chen
Worcester, MA

Edward Dinunzio — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Edward Dinunzio Affiliation: Jun. 17, 2026 I strongly wish to have SEC reporting the way it is now - I DO NOT want to change to semi annual reporting. I strongly feel that changing to semi annual reporting will adversely affect the market and me as an investor.

Ed DiNunzio - semi retired NY attorney - residing in Florida.

Edward Freeman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Edward Freeman Affiliation: Jun. 17, 2026 Listen, quit trying to protect companies. The retail investor, like myself, need the quarterly report to properly make our decisions. This is our retirement you are playing with. Let us continue to reach for the American dream, don’t lock us out of a system designed for that. Every trade we make is a gamble we willingly take to help bolster the economy and now you want to take that away from us and make it an even bigger risk to our livelihoods to take that gamble.

Sent from my iPhone

Edward Molush — Jun 17, 2026
Subject: S7-2026-15 From: Edward Molush Affiliation: Jun. 17, 2026 My name is Edward Molush. Retired high school English teacher living in Oreland PA. I want and need SEC reports QUARTERLY so that I can keep a closer eye on my investments and plan not only for my financial present and future but also those of my son, daughter-in-law, and their two very young children—my beloved grandson and granddaughter.

Sent from my iPhone

Edward Moreadith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Edward Moreadith Affiliation: Jun. 17, 2026 Do not change the quarterly reporting requirements.

Financial transparency is essential, companies should be private if they do not want to be subject to regulations. The notion that reporting and regulation are an unnecessary is a falsehood. Serve the public, which is your job! Regards, Edward Moreadith 12 Ridgeway Ave Asheville, NC 8806 828.333.8714

Edward Ohlbaum — Jun 17, 2026
Subject: S7-2026-15 From: Edward Ohlbaum Affiliation: Jun. 17, 2026 Giving the wealthiest and most powerful scions among us? Such backtracking on the regulations will yield devastating consequences!

Yahoo Mail: Search, Organize, Conquer

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edward tucker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: edward tucker Affiliation: Jun. 17, 2026 Reducing corporate reporting requirements reduces transparency, to the detriment of middle class investors and the benefit of Epstein class oligarch insiders. Coincidence that it's even being considered at this particular point in time? I don't think so. And neither will astute voters.

Edward Varmette — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Edward Varmette Affiliation: Jun. 17, 2026 Do not let the crooks in Corporate America and Wall Street get away with causing another Enron.

Edwina Arthur — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Edwina Arthur Affiliation: Jun. 17, 2026 I lived 30 years working for Intel with quarterly earnings reports. At the time I agreed with the removal of short term reporting but the potential for hiding the true picture is far greater and more destructive. Please keep Quarterly reporting. We are smart enough to read the long term forecasts to make sense of a quarterly dip verses a trend.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android
Email, letters, faxes and other correspondence with Mesa Public Schools are subject to public disclosure under the Arizona Public Records Law unless the content is exempt from disclosure by a state or federal law.

Eileen Ballard — Jun 17, 2026
Subject: S7-2026-15 Comment From: Eileen Ballard Affiliation: Jun. 17, 2026 With the total corruption of this current regime at hand, now is not the time cut back on checks and balances unless we are planning to devolve into pure corruptive chaos

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Eileen Bauer — Jun 17, 2026
Subject: S7-2026-15 From: Eileen Bauer Affiliation: Jun. 17, 2026 My concern is pretty simple. First, certified filings would go from four times a year to two, and investors are supposed to rely on that executive sign-off. Second, 8-Ks and press releases
are not the same thing. They do not carry the same certification, and they are not reviewed by auditors, so they cannot really substitute for the missing reports. Also, the SEC itself asks how to fix the 8-K gap. To me, that is basically admitting the replacement
is weaker. The answer should not be to patch a weaker system. The answer should be to withdraw the proposal. These safeguards were put in place after Enron for a reason. Before weakening them, the SEC should explain what has changed that makes those protections
less necessary now.

Regards,
Eileen

Yahoo Mail: Search, Organize, Conquer

Eileen Cashb — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Eileen Cashb Affiliation: Jun. 17, 2026 Keep quarterly

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Eileen Johnson — Jun 17, 2026
Subject: S7-2026-15 From: Eileen Johnson Affiliation: Jun. 17, 2026 Why? This system was created to prevent cheating! And it's working! Why stop a quarterly check when you know it's working?

Yahoo Mail: Search, Organize, Conquer

Eileen O'Kelly-Hill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Eileen O'Kelly-Hill Affiliation: Jun. 17, 2026 Eileen O'Kelly-Hill , personal investor. We need more transparency, not less. Bad actors show up when things do not have a constant light shown on them. Planning for eventualities goes out the door.

Eileen Regan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Eileen Regan Affiliation: Jun. 17, 2026 Why would we return to something that failed in the past? We must learn from our mistakes and our history. Keep the reporting quarterly, especially for the lower savers who need to survive in retirement. Eileen Regan, Madison, WI

Sent from my iPhone

Eileen Scoles — Jun 17, 2026
Subject: S7-2026-15 Comment From: Eileen Scoles Affiliation: Jun. 17, 2026 Companies that are public must show quarterly reports, it is cheating their investors if they can hide earnings, keeping them in the dark.

Sincerely yours,

Eileen Scoles

Eileen Small investor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Eileen As a small Investor I oppose the change to allow public companies to report their earnings only twice a year. This puts retail investors at a disadvantage over institutional investors, who are likely to demand and receive regular updates anyway. It will make markets more vulnerable to rumors and will make it more volatile people react more dramatically to the bad news companies have been sitting on for 6 months. Also, the fear of what companies might be concealing will depress share prices and multiples, as is evidenced by the last

period when we had only semi-annual earnings reports. The US has required quarterly reports for most of its history and has only become obsesses with short-term gains relatively recently. So I don't believe the argument that this change will allow companies to think more long-term. It allows companies to hide bad news and cause investors to worry about what bad news they're hiding and to rely more on rumors that may prove untrue. Teddy Roosevelt believed transparency is essential to capitalism and I'm in his camp. I oppose this rule change

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El Moore — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: El Moore Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from those who depend on them for it.

Elaine Lipinsky — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elaine Lipinsky Affiliation: Jun. 17, 2026 Like everything else this congress is doing under Trump, Will hurt common man and put money in pockets of billionaires. A 1930s type crash would likely follow. Most restrictions gone and they were put in with good reasons.

Sent from my iPhone

Elaine Pechilis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elaine Pechilis Affiliation: Jun. 17, 2026 Enough of the grift!

Elaine Rocholl — Jun 17, 2026
Subject: S7-2026-15 From: Elaine Rocholl Affiliation: Jun. 17, 2026 Keep the law as is. Transparency is imperative to goal of building trust.

Respectfully submitted,

Elaine L. Rocholl

Elaine Spitz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elaine Spitz Affiliation: Jun. 17, 2026 Dear SEC,
Elaine Spitz, small biz owner in Braintree, MA, since 1996. We need sufficient oversight; please let the reporting remain quarterly, and thus more transparent than the proposed yearly cycle. Give the people what they want. Uncertainty is bad for business.
Sincerely,
Elaine Spitz

Elaine Vainosky — Jun 17, 2026
Subject: S7-2026-15 From: Elaine Vainosky Affiliation: Jun. 17, 2026 My name is Elaine Vainosky and live in New Yorks Mohawk Valley. I am retired and I want to know what is going on with the companies held in my retirement funds. These safeguards were written after Enron for a reason, and the SEC should explain what has changed. I want the reason for this proposal. Apparently one reason was that it would save companies $198,000 a year. What a joke! That's a pittance compared to what the CEO's and CFO's earn a year. Their salaries are exorbitant. Let them pay for the 2 reports and keep them accountable by signing off on quarterly reports.

Elaine Waskow — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elaine Waskow Affiliation: Jun. 17, 2026 This only gives the opportunity for more corruption and and hatred in our country. Please don't let them do this.!!

Elaine Waskow — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elaine Waskow Affiliation: Jun. 17, 2026 This only gives the opportunity for more corruption and and hatred in our country.

Eleasha C — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Eleasha C Affiliation: Jun. 17, 2026 Do not change the reporting for companies. We deserve to know what the companies we invest in are doing performance wise.

Thank You,
Eleasha Counts
972-800-0013
EMail: EACounts@gmail.com

Elin — Jun 17, 2026
Subject: S7-2026-15 From: Elin Affiliation: Jun. 17, 2026 It's essential to keep them honest.

Sent from AT&T Yahoo Mail on Android

Elin — Jun 17, 2026
Subject: Quarterly reporting is essential to keep them honest. From: Elin Affiliation: Jun. 17, 2026
Sent from AT&T Yahoo Mail on Android

Elizabeth Allos — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Allos Affiliation: Jun. 17, 2026 Keep the reporting quarterly! Let’s not regress to methods that harm the average investor during this time of inflation. Carolyn Williams, Washington State.

Carolyn

Elizabeth Anders — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Anders Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Full transparency is always the best way to go. If a business deal need to be hidden then it calls into question its legitimacy.

Elizabeth Anne Gates Applin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Anne Gates Applin Affiliation: Jun. 17, 2026 No. We need to move forward not back. This didn't work the first time it won't work now.

Elizabeth Blankenship — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elizabeth Blankenship Affiliation: Jun. 17, 2026 Employee retirement funds will be decimated. This is gambling, and giving all the wins to a mafia cartel. Stop.

Sent from my iPhone

Elizabeth Dalton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elizabeth Dalton Affiliation: Jun. 17, 2026 This can only benefit insiders and the billionaire class. More opportunity for fraud…as if there isn’t enough now!! Non-profits will be jeopardized. NO!

Sent from my iPhone

Elizabeth Drumlake — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Drumlake Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please keep monthly and quarterly reporting for individual reporting for transparency and tracking!!! Do not change!!!

Elizabeth Estes Consumer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Elizabeth Estes Holding businesses accountable for the work they are suppose to be doing is very important. Are businesses cheating? That is part of a job that

you all have done for quite awhile. Have you done it well? I haven't seen an ENRON in a few decades but the question here is this does a report 4 times a year makes it harder for people cheat? If you use data it's harder to lie if you have to show where the money is and where it came from. This reporting to consumers allows for the business as well to see if they are doing it the correct way. That's what you're there for. The SEC are our bumper rails. Take the self reporting away and with some crazy baller you get a ball knocking pins down on every lane and then the whole bowling alley gets closed. You protect our way of investment. Don't quit. Thank you. Refer to your own FBI https : / / www . fbi . gov / history / cases-and-criminals / enron

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Elizabeth Hunton — Jun 17, 2026
Subject: S7-2026-15 From: Elizabeth Hunton Affiliation: Jun. 17, 2026 Keep reporting every quarter. Do all you can to keep honesty functioning in our government.

Elizabeth Johns — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Johns Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Thank you for the comment opportunity. I think the transparency of having quarterly reports is extremely important to regular investors so that they can determine a company's fiscal standing and impactful changes on a regular basis. This is one rule that helps the "little guy" and that was a promise of this administration to do that. That is very important, as regular investors do not have the financial nor privileges of power of institutional investors. It is important to level the playing field for regular investors looking to secure excellent portfolios so that everyone prospers. Thank you.

Elizabeth Jones — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elizabeth Jones Affiliation: Jun. 17, 2026 Outrageous! We will vote out every Republican if they do this. Your job is to protect the American people. DO IT!

Elizabeth Kraayenbrink — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Kraayenbrink Affiliation: Jun. 17, 2026 Quarterly reporting is absolutely necessary for transparency !

Elizabeth Manning — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Manning Affiliation: Jun. 17, 2026 The money I have in my money market account at $500 a month disbursement will last me approximately seven more years of my retirement. The IRA at its current rate will last me another 13 years with mandatory disbursement started now. I am only pulling from one account at a time, but if my IRA drops as it says it would I would only have enough money to continue living on my retirement and life savings for a total of 15 years I am currently 73. My mother is 94 and my dad died at 95. I've more years to live than I've money to live on . These two accounts supplement my current Social Security amount, which is also supposed to go away sometime in the future. I do have one medium risk investment which between June 2025 and the current date has lost $20,000. I am waiting for it to regain.I need quarterly reporting it holds the companies responsible and accountable. My name is Elizabeth

Manning. I am a retired teacher tutor I live in Florida USA.

Sent from Gmail Mobile

Elizabeth Rogers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Rogers Affiliation: Jun. 17, 2026 Who wants less returns on their money? We are Already paying higher prices for food and gas and housing and everything involved with who daily living. We're stretched out to the max. I am retired, I am not a worker anymore. My name is Elizabeth Rogers and I live in West Springfield Massachusetts. I am against reporting less if it's going to affect us as, normal common citizens ,that worked hard all our lives.

Elizabeth Scherer — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Scherer Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please dont stop quarterly disclosures. Consumers and investors need more frequent updates than biannually on the health of a company to make good investment decisions. This is unfair to your average citizen who is just trying to save for retirement and gives advantage to the already wealthy who have access to insider information. Please dont make the wealth gap even greater than it already is.

Elizabeth Schwartz — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Schwartz Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the SEC shouldn’t take vital information away from investors.

Elizabeth Sepulveda — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Sepulveda Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: as a concern citizen, I am writing to you regarding Companies that go public. There needs to be more transparency for this process. My understanding is that recently rules have changed, and it has become easier for some coming companies to go public and have their stocks added to index funds. There needs to

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ELIZABETH WATTS — Jun 17, 2026
Subject: S7-2026-15 From: ELIZABETH WATTS Affiliation: Jun. 17, 2026 What is wrong with quarterly reporting? Too much work for the administrators? That’s why they are paid the big bucks! Keep what we have, do not go backwards!

Sent from my iPhone

Elizabeth Williams — Jun 17, 2026
Subject: S7-2026-15 From: Elizabeth Williams Affiliation: Jun. 17, 2026 No!!! Do NOT change any accountability requirements. Enough is enough and can someone, somewhere in the USA still stand for honesty???

Elizabeth Williams
206 Glenwood Dr.
Natchez, MS 39120
615-668-8182

Elke Passarge — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Elke Passarge Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I would like to keep seeing reports every 3 months so that I can make better decisions on how to manage my money.

Ellamae Sovereign — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellamae Sovereign Affiliation: Jun. 17, 2026 I don't think so quarterly the way it should be , not every 6 months !!!!! That gives you more time to hide your mistakes from the American people have their money in Wall Street... And everyone deserves a quarterly report , not every 6 months !!!!

Ellen Brown — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellen Brown Affiliation: Jun. 17, 2026 It all boils down to accountability. We all are accountable for the things we do in our own lives. It's no different for corporations and companies. If they are doing all the right things and have nothing to hide, there should be no reason why they can't show the figures and the bottom line every quarter. The public deserves to know what they are doing and their profit margins. Accountability is important and should be the foremost reason to share reports as often as required.

Rev. Ellen Brown
Retired Pastor and Consumer

Ellen de Graffenreid — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellen de Graffenreid Affiliation: Jun. 17, 2026 Quarterly

reporting is good business practice that needs to be transparent for investors. In a global economy, fundamentals can change drastically is six months. A move to less frequent reporting will upend markets, disrupt the labor market in the U.S. where many retirement decisions depend upon portfolio returns, and erode public trust.

Ellen de Graffenreid
Grinnell, IA

Ellen Erway — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellen Erway Affiliation: Jun. 17, 2026 Ellen Erway, retired actuary
West Hartford, CT

Quarterly reporting provides transparency that the market reacts to appropriately. If the SEC loosens this requirement to semi-annual reporting, investors will not have the timely information they need to make changes to their investments. I oppose a change to the quarterly requirement.

Ellen Fleishman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellen Fleishman Affiliation: Jun. 17, 2026 Keep Quarterly Reporting. This will help keep my savings intact.
Ellen Fleishman, Ph.D. Retired NYC Dept. of Education Supervisor of School Psychologists

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Ellen Gaffney — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Gaffney Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please do change the reporting to six months for companies. This gives too much time for corruption and things to be hidden from the public. This is strictly to benefit big businesses, billionaires, and once again the common person is being screwed. It protects the insider traders and thought the SEC was to ensure trading was above board. Like the rest of government, you have sold your souls to the devil. Our government is betraying us again if this passes

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Ellen Harrington — Jun 17, 2026
Subject: S7-2026-15 From: Ellen Harrington Affiliation: Jun. 17, 2026 We don’t need the CEO scandals of the 90s to return. It’s four times a year because they can’t be trusted, and I certainly don’t trust them now.

Sent from my iPad

Ellen Kelly — Jun 17, 2026
Subject: S7-2026-15 From: Ellen Kelly Affiliation: Jun. 17, 2026 Keep companies reporting. Keep them honest.

Sent from my iPhone

Ellen Layton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellen Layton Affiliation: Jun. 17, 2026 Please do not change the present reporting system. I have been saving for my retirement since I started working and I need every dime. If the change occurs, fewer people will invest in the stock market which will negatively impact the many businesses that rely on investors like me. I am Ellen Layton, Doctor of Nursing Practice, a family nurse practitioner in Tampa Florida. If decreasinG open disclosure of financial transactions then next we can stop open disclosure of the procedures I perform on my patients. There is no difference. Your health care is impacted more on your finances than your DNA code. All the research supports this. Stop this change now.

Sent from my iPhone

Ellen Levanites — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellen Levanites Affiliation: Jun. 17, 2026 More secrecy, less transparency is only good for Wallstreet not for the person investing to save for retirement. We want less secrecy! Ellen Levanites retired nurse

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Ellen Levy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellen Levy Affiliation: Jun. 17, 2026 Hi,
I want to know this stuff every quarter to help me make financial decisions!
Thanks,
Ellen Levy

Sent from my iPad

Ellen McVay — Jun 17, 2026
Subject: S7-2026-15 From: Ellen McVay Affiliation: Jun. 17, 2026 I've always thought quarterly was a good idea but with inflation and a fixed income i now believe it is imperative.

Sent from my iPhone

Ellen Meadows — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellen Meadows Affiliation: Jun. 17, 2026 Quarterly reporting protects against insider trading and keeps all parties honest. Failure to maintain quarterly reporting puts agencies and investors at risk of financial loss, diminishing trust not only in these institutions but in the SEC.

Ellen Pfeiffer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellen Pfeiffer Affiliation: Jun. 17, 2026 Ellen Pfeiffer, Frederick, MD.

Please retain quarterly financial reporting requirements which facilitate investment transparency.

Ellen Pfeiffer
28 East 3rd Street
Frederick. Maryland 21701
Tel: 301-676-0517

Elle_Wms — Jun 17, 2026
Subject: S7-2026-15 From: Elle_Wms Affiliation: Jun. 17, 2026 Sarbanes-Oxley became law in July of 2002 to “place requirements on all American public company boards of directors and management and public accounting firms” for ACCOUNTABILITY.

PLEASE explain to this investor what has changed in the last 24 years that leads you to believe that reverting to only semi-annual reports being certified is good business practice? That CEO’s and CFO’s can be trusted, 100% of the time, to ensure that their companies quarterly reports are honest and accurate?

I did a quick search as a reminder for why this act was written in the first place. The ‘plain English’ names that are used in the House and Senate, are easily found on Wikipedia: “AKA "Public Company Accounting Reform and Investor Protection Act" in the Senate) and "Corporate Auditing Accountability Act" (in the House).” Those names hold meaning for hard working Americans who put their money back into the economy through investing and are trying to build for a future or retirement.

So, you no longer feel that it is important for investors to be protected? You are okay with the possibility of massive fraud taking place (again), no one being held accountable, and what, “plausible deniability” from the people in charge? With the ‘top dogs’ not having any skin the the game the only ones that lose are the people whose hard earned and invested money has been taken by fraud. It’s a tough world we live in and unfortunately the only way to keep some people honest is by making them accountable and attaching a punishment to something they should be doing anyway!!! Accountability can be guaranteed by a personal attestation on a specific document/report by a NAMED officer that he or she has reviewed said document/report and evaluated the controls behind it. Don’t go back to the “passing the buck and “I didn’t know” shenanigans. Don’t change what is working.

Leah Williams
South Carolina
Retired

Sent from Proton Mail for iOS.

Ellie Horning — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ellie Horning Affiliation: Jun. 17, 2026 Keep Quarterly Reporting . Stop corporations from hiding income or hiding facts when sales are down and th economy isn't doing so well.
I've always been amazed by when these reports come out.
The biggest spending time of the year.
Christmas, Back to School season, Spring
Ellie Horning self employed HHA

Sent from my iPhone

Ellyn Daniels — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ellyn Daniels Affiliation: Jun. 17, 2026 We must maintain quarterly reporting to support knowledge-based investing and protect us all.
Dr Ellyn Daniels
Clinical Psychologist
Chicago, IL

Sent from my iPhone

Elsa Lankford — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elsa Lankford Affiliation: Jun. 17, 2026 Quarterly reporting gives stockholders more information and makes it more difficult for corporations to steal from stockholders and their employees.

Transparency is something that should be important to the SEC and to corporations.

Keep the quarterly reports.

Thank you,
Elsa Lankford

Producer/Host of Care Partner's Compass: Navigating CRC Podcast

https://carepartnerscompass.transistor.fm/

Elvira Burns — Jun 17, 2026
Subject: S7-2026-15 Comment From: Elvira Burns Affiliation: Jun. 17, 2026 Continue quarterly reports

Sent from my iPhone

Elvira Burns — Jun 17, 2026
Subject: S7-2026-15 From: Elvira Burns Affiliation: Jun. 17, 2026 Please continue to do the quarterly report

Sent from my iPhone

Elyse R — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Elyse R Affiliation: Jun. 17, 2026 I want to keep it as is. We're nearing retirement age, and wouldn't have time to build back up what we lost. Therefore, we wouldn't have enough to keep our current lifestyle.

Elyse
(480) 221-4988
Sent from my iPhone

Emc2mm Gmail M Mac — Jun 17, 2026
Subject: S7-2026-15 Comment From: Emc2mm Gmail M Mac Affiliation: Jun. 17, 2026 This is a very dumb idea. Quarterly reports matter, especially for publicly held companies. It's not broken it doesn't need fixing. Mike McCallum Manager.

Emilio Garcia — Jun 17, 2026
Subject: S7-2026-15 Comment From: Emilio Garcia Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY ALWAYS! Stop the B.S.!

Emily Browne — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Emily Browne Affiliation: Jun. 17, 2026 Dont take us back to 1955! Stop hurting the middle class and hard workers who are just trying to di the right thing and save for the future. We already get screwed on taxes.

Thank you,
Emily Browne

Enid Breakstone — Jun 17, 2026
Subject: S7-2026-15 From: Enid Breakstone Affiliation: Jun. 17, 2026 Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.

Celebrating 30 years of protecting animals 1996 - 2026,
Enid

Enid Breakstone, M.Ed.
Founder & Executive Director
The Queenie Foundation, Inc.
Animal protection through humane education and rescue/adoption.
Manchester, CT
860 649 4488, 10 - 6

https://www.facebook.com/TQF96

The Queenie Foundation promotes kindness to all animals through humane education and companion animal rescue/adoption.

https://www.paypal.com/US/fundraiser/charity/2119471
Donate to us using this link. Please indicate where the donation should go--Connecticut (cat rescue and adoption) or North Carolina, our satellite office that focuses on TNR (trap neuter return) and adoption.

Go vegan here: http://vegankit.com/be/

Enis Orahovac — Jun 17, 2026
Subject: File No. S7-2026-15 From: Enis Orahovac The proposed change would even more segregate individual investors from needed information. This doesn’t save money as much as it will just open doors for a company to hide what it is doing for a longer period of time. Please stop this proposal.

Enrique Davalos-Rodriguez — Jun 17, 2026
Subject: S7-2026-15 From: Enrique Davalos-Rodriguez Affiliation: Jun. 17, 2026 Keep the current rules in place. We the people need to hold CEO's accountable.

Sent from my iPhone

Eric Baker — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Eric Baker Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Subject: Comment Letter Regarding File No. S7-2026-15 – Semiannual Reporting
To the Securities and Exchange Commission:
I respectfully submit this comment regarding File No. S7-2026-15, the proposal that would permit public companies to satisfy interim reporting obligations through semiannual reporting rather than the current quarterly reporting framework.
As an investor, business leader, and advocate for transparent capital markets, I believe the SEC should carefully consider whether this proposal advances its core mission of protecting investors, maintaining fair and efficient markets, and facilitating capital formation.
While I appreciate the argument that quarterly reporting may contribute to short-term thinking and administrative burdens for issuers, I am concerned that reducing the frequency of required disclosures may unintentionally shift risk from public companies to investors.
Public markets function most effectively when information is timely, broadly available, and consistently disclosed. Quarterly reporting provides investors with regular visibility into a company's financial condition, operational performance, emerging risks, liquidity position, and management execution. Extending that reporting cycle to six months could create longer periods during which material deterioration, strategic missteps, or financial stress remain largely hidden from investors.
The investors most affected would likely be individual investors who lack the resources available to institutional investors. Large institutions often have direct access to management teams, sophisticated research capabilities, and alternative data sources. Retail investors rely heavily on periodic SEC filings to make informed decisions. Reducing the frequency of those disclosures risks widening the information gap between Wall Street and Main Street.
I am also concerned about the potential impact on market volatility. Less frequent reporting does not eliminate risk; it often concentrates it. Instead of markets digesting information over four reporting periods each year, investors may be forced to react to larger information gaps and more significant surprises every six months. This could increase uncertainty and amplify price movements when disclosures are finally released.
My perspective is also shaped by my experience as a senior executive responsible for revenue growth, forecasting, accountability, and operational performance. In business, waiting six months to evaluate performance would be considered an unacceptable management practice. Organizations measure progress quarterly, monthly, weekly, and often daily because timely information drives better decisions. If a company is losing market share, facing customer attrition, experiencing margin compression, or encountering operational challenges, leadership teams cannot afford to wait six months to identify and address those issues.
Quarterly reporting creates a similar discipline for public companies. It establishes regular checkpoints that encourage management teams to evaluate performance, communicate candidly with shareholders, and take corrective action when necessary. Investors benefit from this cadence because it provides a more accurate and current understanding of a company's trajectory rather than forcing them to rely on older information for extended periods.

Transparency should not be viewed solely as a compliance obligation. It is a cornerstone of market confidence and one of the fundamental responsibilities associated with access to public capital. Strong disclosure practices promote accountability, improve governance, and strengthen trust between companies and their shareholders.
If the Commission determines that reporting burdens should be reduced, I would encourage consideration of more targeted reforms rather than a broad reduction in reporting frequency. For example:
• Simplifying Form 10-Q requirements for smaller issuers.
• Streamlining duplicative disclosure requirements.
• Modernizing reporting formats and technology requirements.
• Reducing unnecessary compliance costs while preserving quarterly transparency.
• Exploring scaled disclosure frameworks based on issuer size and market capitalization.
The strength of U.S. capital markets has long been built on investor confidence. That confidence depends on access to timely and reliable information. While there may be legitimate concerns about short-termism, I believe reducing disclosure frequency is not the appropriate solution. In an era when information moves faster than ever and investors demand greater transparency, reducing the flow of information to the marketplace would be a step backward.
I respectfully urge the Commission to prioritize transparency, investor protection, accountability, and market integrity as it evaluates this proposal.
Thank you for your consideration.
Respectfully,
Eric L. Baker
Atlanta, Georgia
Investor and Business Executive

Eric Jenkins — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Eric Jenkins Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Saving money in this economical climate means nothing if we can't make money. The "side hustle" of today isn't for fun or glamour, but survival. Stocks and investments are currently my only savings and I've only got prayers for retirement. If anything, I just want to be able to rely on something in case anything happens, and making it harder to do that for anyone should not be made into law.
Thank you for your time.

Eric Kreitzer — Jun 17, 2026
Subject: S7-2026-15 From: Eric Kreitzer Affiliation: Jun. 17, 2026 We need stricter reporting and accountability for C suite officers of publicly traded companies.

Eric Schwartz — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Eric Schwartz Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I would like to make it absolutely clear that I am against changing the quarterly reporting rule as proposed by the Securities and Exchanges Commission. As a long time investor, I rely on accurate, consistent, and reliable data to ensure that my hard earned money is invested in companies that keep the economy strong and stable. A reduction in the frequency of company reports will have the consequences of hampering the growth of my investments thereby negatively impacting overall

consumer confidence in the markets. Respectfully, I would request that the SEC not implement this reporting change.
Thank you,
Eric Schwartz

Eric Simpson None — Jun 17, 2026
Subject: File No. S7-2026-15 From: Eric Simpson I agree with the argument that the change to every 6 months reporting will create more ambiguity than is good for individual investors. I don’t believe that businesses will start viewing things in a more long term perspective despite the change. Quarterly reporting should be here to stay

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Eric Sims — Jun 17, 2026
Subject: S7-2026-15 Comment From: Eric Sims Affiliation: Jun. 17, 2026 Does this mean I get to hide my tax information for six months? How about a person with a criminal history trying to get a job in a secure area? Or a terrorist trying to come into the country? There is no good reason for a corporation to hide its books from the people who want to make sure they aren't hiding something that could possibly negatively effect investors, purchasers and people that corporation owes money to.

Sent via the Samsung Galaxy Z Fold7, an AT&T 5G smartphone
Get Outlook for Android

Erica Aguilar — Jun 17, 2026
Subject: S7-2026-15 From: Erica Aguilar Affiliation: Jun. 17, 2026 Transparency is needed. We need more reporting not less!

Erica Wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Erica Wright Affiliation: Jun. 17, 2026 Erica Wright, Financial Analyst, less transparency is not in the financial best interest of everyday investors. We need more transparency, accountability, and control over corporate entities. Not less. Public trust is suffering in America and will continue to do so until a course correction is made. Do the right thing for the citizens, not the corporations!

Erica

Sent from my iPhone

Erica Wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Erica Wright Affiliation: Jun. 17, 2026 Erica Wright, Financial Analyst less transparency is not in the financial best interest of everyday investors. We

need more transparency, accountability, and control over corporate entities. Not less. Public trust is suffering in America and will continue to do so until a course correction is made. Do the right thing SEC.

Thanks!

Sent from my iPhone

Erick Berman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Erick Berman Affiliation: Jun. 17, 2026 Quarterly is the only fair and appropriate rule on reporting. Do not change to every six months.

Erik Engstrand — Jun 17, 2026
Subject: S7-2026-15 From: Erik Engstrand Affiliation: Jun. 17, 2026 Quarterly reporting is a responsibility that reinforces stability in the American economy .

Erik R. Fremstad — Jun 17, 2026
Subject: S7-2026-15 Comment From: Erik R. Fremstad Affiliation: Jun. 17, 2026 Erik Fremstad, retired: I believe that this proposed rule is counterproductive to our economy, and Amrican society.

Erika Reesor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Erika Reesor Quarterly reporting must continue.

Erin Rivers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Erin Rivers Affiliation: Jun. 17, 2026 Transparency is more imprtant now than ever. Keep tbe reporting quarterly. Do not become a part of what is seen as a corrupt system. Maintain integrity!

Erin Rivers - retired and concerned citizen.

Erin Rose — Jun 17, 2026
Subject: S7-2026-15 Comment From: Erin Rose Affiliation: Jun. 17, 2026 YES, QUARTERLY 👌

Ernie Mattei — Jun 17, 2026
Subject: S7-2026-15 From: Ernie Mattei Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY....

Eva Maria Nemeth — Jun 17, 2026
Subject: S7-2026-15 From: Eva Maria Nemeth Affiliation: Jun. 17, 2026 Keep it QUARTERLY, because we need to keep close inspection of OUR INVESTMENTS, and avoid another ENRON.
We check our earnings and losses on a daily basis, and then inspect against the quarterly statements of our investment company.
The closer and more frequent inspections allow for more transparency and accuracy.
It is our money, not for the SEC to decide and roll back necessary checks and balances such a QUARTERLY REPORTINGS!
We demand the SEC stop interfering with much needed Quarterly Reportings.

Mrs. Eva Nemeth - Retired
North Carolina

Eva Stapleton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Eva Stapleton Affiliation: Jun. 17, 2026 My name is Eva Stapleton, and I am a self employed restaurant owner in Phoenix AZ. Because they have tried reporting semi annually before and people lost money, I feel the quarterly reporting should be kept.

Thank you,

Eva

Yahoo Mail: Search, Organize, Conquer

Evan Johnson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Evan Johnson Affiliation: Jun. 17, 2026 My view on Rule S7-2026-15
To the Securities and Exchange Commission:
It is vital for America's future that businesses be held to quarterly reporting standards to ensure fair dealing, transparency, and accountability. The SEC must not adopt any measures that would reduce or elimimate any current reporting or disclosure requirements.

Evan Johnson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Evan Johnson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Public companies must maintain quarterly reporting in order for investors to have transpareny and honesty from the companies they invest in. Otherwise this will bias unfairly towards insiders and destroy investing for the public. It would turn it into cheating and inevitable gambling essentially ruining the equity markets.

Eve Marie — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Eve Marie Affiliation: Jun. 17, 2026 I have so much distrust if a government that no longer is trustworthy. If this bill passes I will considerate the American government's job to rip off the people as much as possible and keep them as financial slaves. Please do not pass this bill.

Evelyn Scott — Jun 17, 2026
Subject: S7-2026-15 Comment From: Evelyn Scott Affiliation: Jun. 17, 2026 Let's try to not let graft take over our Country

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Evelyn Stone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Evelyn Stone Affiliation: Jun. 17, 2026 We the people put all of you in office and you are accountable to us. Under no circumstances are you to keep secret the financial standings of OUR country.

Evelyn Warner — Jun 17, 2026
Subject: S7-2026-15 From: Evelyn Warner Affiliation: Jun. 17, 2026 Am a retiree ; no impressive factors . I hope this can be kept Quarterly. POTUS is seeking an American Oligarchs run system.

Sent from my iPhone

F Jane Wilson Hirata — Jun 17, 2026
Subject: Comment on S7-2026-15 From: F Jane Wilson Hirata Affiliation: Jun. 17, 2026 I want quarterly reporting to continue because it keeps companies more honest! I have been an investor since 1980 when I was introduced to the concept by my young husband. Together we researched companies, listened to experts and learned. Quarterly reporting holds companies to a much more transparent accounting… and it benefits the small investors who rely on such reports to make adjustments and changes as current information becomes available. Keep the quarterly reports!
Jane Hirata
Retired (widow)

Sent from my iPhone

F M — Jun 17, 2026
Subject: S7-2026-15 Comment From: F M Affiliation: Jun. 17, 2026 My father retired from the USAF after 25 years of service. He then moved his family back to his hometown and instead of crossing a strike zone for the desegregation of schools that he approved of to be a teacher, he went to work for Sears. UGHHH you already think you know where I am going. He worked diligently for Sears for the next 30 years. He went to folks homes to measure for fences and kitchen remodels; he worked in the store selling appliances, cabinets, etc. He worked hard and honestly. He passed before he could see the devastating theft of pensions and the vampiristic sucking of the company coffers until they were so far in the hole it was unsalvageable. It is despicable that those in charge of these company purchases are allowed to exert such financial malfeasance over and over again WITHOUT jail time

in a gen pop institution. Same for JoAnns and many other fine businesses.

How do you allow them to borrow against the books of a company they are purchasing and then allow them to drain the company AND ADD the purchase debt to the books right before they close down a quality business and put so many hard-working people out of work? All while filling their pockets on the way out the door! Criminal! Do NOT allow the hiding of the books, in fact, turn it 180 and make them show every detail of an acquisitions of their past purchases and how they salvaged a business. Make them show every detail through returning a "troubled" entity back to a profitable one---without destroying it and the hard-working people that make it what it is for them to play such financial follies with to only line their own pockets and move on to the next victim business! Stop allowing this immoral lack of financial responsibility to be borne on the backs of the workforce!

Fran Mallory
Proud AF Brat

F Prescott Bowden IV — Jun 17, 2026
Subject: S7-2026-15 Comment From: F Prescott Bowden IV Affiliation: Jun. 17, 2026 Retail companies need to drop cash for quarterly estimated taxes on the IRS.

They should continue to drop data for these quarterly estimates to the stakeholders, shareholders and SEC to keep the playing field level enough that it is not just favoring insiders.

Sent from my iPhone

F. M. — Jun 17, 2026
Subject: S7-2026-15 Comment From: F. M. Affiliation: Jun. 17, 2026 You have to be kidding me. This administration is not
even trying to hide the corruption

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faedra fisher — Jun 17, 2026
Subject: S7-2026-15 Comment From: faedra fisher Affiliation: Jun. 17, 2026 It is unethical to drop the reporting!

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faith Stultz — Jun 17, 2026
Subject: S7-2026-15 Comment From: faith Stultz Affiliation: Jun. 17, 2026 Quarterly reporting needs to continue. There are far too many opportunities for fraud as it is and fraud is running rampant. It is everywhere. As investors we need to see quarterly reports. Faith Stultz, investor.

Sent from my iPhone

Federico F Dalagan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Federico F Dalagan Affiliation: Jun. 17, 2026 I don't know who's idea is experimenting but it was done before with dismal results . Only the big investors would semiannually but they are si rich already and SEC wants them to ge richer

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Federico F Dalagan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Federico F Dalagan Affiliation: Jun. 17, 2026 I don't know who's idea is experimenting but it was done before with dismal results . Only the big investors would like semiannually but they are so rich already and SEC wants them to get richer?

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feezertm — Jun 17, 2026
Subject: S7-2026-15 Comment From: feezertm Affiliation: Jun. 17, 2026 Teresa Feeser retired manager. My portfolio depends on funds managers understanding what companies are doing. A 6 month delay could result in significant losses as transparency is late (if at all)

Sent from my Galaxy

Ferlin Patrick — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ferlin Patrick Affiliation: Jun. 17, 2026 I am very much AGAINST changing the reporting structure for public companies. I've been invested in the Stock market since 1986, I'm happy with the current quarterly reporting. Please do NOT ALLOW publically owned companies alter reporting results to their owners.
Ferlin Patrick
Retired, but still hold individual stocks in my portfolio & my Investment Club.

Sent from my iPhone

Ferlin Patrick — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ferlin Patrick Affiliation: Jun. 17, 2026 I am very much AGAINST changing the reporting structure for public companies. I've been invested in the Stick market since 1986, I'm happy with the current quarterly reporting. Please do NOT ALLOW publically owned companies alter reporting results to their owners.
Ferlin Patrick
Retired, but still hold individual stocks in my portfolio & my Investment Club.

Sent from my iPhone

Filipe Paini Bezerra — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Filipe Paini Bezerra Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
When I think about ending quarterly reporting, what stands out to me is how much it would take away from investors. Those reports are one of the few reliable moments when companies have to open the books and show what's really going on. Without them, transparency drops fast, and investors are left guessing instead of evaluating.
Quarterly updates also force consistent accountability. They keep management honest, disciplined, and aware that their decisions will be reviewed in the near term—not a year later when it's too late to course-correct. Remove that structure, and problems can stay hidden until they become crises.
And honestly, less information doesn't just hurt trust—it raises risk. Higher risk means more volatility, more uncertainty, and ultimately a higher cost of capital for the very companies asking for fewer rules.
To me, quarterly reporting isn't a burden. It's the minimum level of respect companies owe the people who invest in them. Taking it away would shift power toward insiders and leave everyone else in the dark.

Flights Of Fantasy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Flights Of Fantasy Affiliation: Jun. 17, 2026 Keep Quarterly Reporting!!! It's mych better for us all!

Sincerely,
Lorrie Oshatz

Sent from my iPhone

FM Jamieson — Jun 17, 2026
Subject: S7-2026-15 From: FM Jamieson Affiliation: Jun. 17, 2026 As a retired CFO, I strongly demand the documentation formCEO's to take responsibility. I have been a chief internal auditor for several corporations and bubba, you ain't seen nothing! Thsnfiancial statements must be reviewed , understood, and SIGNED! Sarbanes -Oxley was good . Don't destroy it. Instead , remove the Republican trump and his Gestapo. Frank Jamieson

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Fonda Pertuset — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Fonda Pertuset Affiliation: Jun. 17, 2026 Fonda Pertuset-retired
Fondapert@yahoo.com
I am concerned about financial institutions being allowed to hide financial information from the American people. Protection for the people is more important than protecting financial institutions. I oppose; Risk - Oppose Rule 57-2026-15. Please protect the American consumers. Thank you.

Foster Collinsq Jr. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Foster Collinsq Jr. Affiliation: Jun. 17, 2026 Information is power. Keep the reporting quarterly

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Fran Azzata — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Fran Azzata Affiliation: Jun. 17, 2026 Love the quarterly reports. Investors need to be kept informed

Sent from my iPhone

Frances Rinard — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Frances Rinard Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Having your financial information public is very bad for your health and love you to be honest I've been experiencing it past 5 years now and been begging and waiting for help from My Police department department of investigators of Denver the Colorado lottery the Colorado revenue department at the Colorado Treasury etc nobody seems to help me with Fox 319 news they don't seem to get back to me either I'm starting to get really frustrated with it irritated with it really really bad so here real soon I am going to be forced to do nothing but go to the attorney general and supreme Court

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Francis Bizon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Francis Bizon Affiliation: Jun. 17, 2026 There should be more reporting , not less.

Frank Brewer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Frank Brewer Affiliation: Jun. 17, 2026 The current system is the safety gap the investor needs to watch what is going on with our money. Yearly, will risk every investors money to a point of no return.

Frank Brewer, Retired
Middletown DE

Frank Giglio — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Frank Giglio Affiliation: Jun. 17, 2026 I support quarterly reports! They enable me to review my portfolio on a current as you can be basis which enables me to make effective fiduciary decisions!

Frank Klostermann — Jun 17, 2026
Subject: S7-2026-15 Comment From: Frank Klostermann Affiliation: Jun. 17, 2026 Keep Quarterly

Reporting so that we know what corporate executives and major stockholders are doing, and how corporations are doing financially on a timely basis. A lot can happen in 6 months if the public investors are kept in the dark. Disclosure is extremely important especially with the current Administration and Congress that seems to thrive on insider trading, deregulation, and lack of transparency.

Frank Lucas — Jun 17, 2026
Subject: S7-2026-15 From: Frank Lucas Affiliation: Jun. 17, 2026 Although I had no involvement in the original reporting requirement, I believe maintaining quarterly reporting is the best option; offering better tracking of revenue.

Frank Picco-MS365-Member — Jun 17, 2026
Subject: S7-2026-15 From: Frank Picco-MS365-Member Affiliation: Jun. 17, 2026 We need to keep Quarterly reporting to keep CEOs accountable!

Get Outlook for Android

Frank Thompson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Frank Thompson Affiliation: Jun. 17, 2026 I'm in favor for keeping quarterly reporting. More data points always give a clearer indication of potential outcomes. When choosing to invest personal wealth, the more information the better. If filing is only done twice a year, we will lose two valuable indicators with which we will base our investment knowledge. What's next after only two reportings
? Only one?

Fred — Jun 17, 2026
Subject: S7-2026-15 From: Fred Affiliation: Jun. 17, 2026 Please KEEP quarterly reporting. Thank you. Fred Retired WA

Fred Braun — Jun 17, 2026
Subject: S7-2026-15 From: Fred Braun Affiliation: Jun. 17, 2026 As a stockholder I have to be able to depend on quarterly reporting and the accuracy of the information contained therein to make sound investment decisions.

Yahoo Mail: Search, Organize, Conquer

Fred L. Ogden — Jun 17, 2026
Subject: S7-2026-15 Comment From: Fred L. Ogden Affiliation: Jun. 17, 2026 Dear Sir/Madam,

I am an investor, managing my retirement funds. I am not yet retired, but am near retirement. In reality, I wish that I had instantaneous information on every company that I researched. The older the information, the less valuable it is to me and every other investor. The proposal to change reporting requirements from quarterly to semi-annually does me and other investors a tremendous disservice. Semi-annual information is less than half as valuable as quarterly information. The options market clearly shows how this is true. Do your job! Do not increase the reporting requirement period. We should be looking at means to increase the frequency of reporting, not decreasing it!
Sincerely yours,
F. Ogden
fogden240@gmail.com

Fred Richenderfer — Jun 17, 2026
Subject: S7-2026-15 From: Fred Richenderfer Affiliation: Jun. 17, 2026 We deserve quarterly reporting to protect us from another Enron. Nothing good can come from less frequent reporting. Accountability creates stability. As a retired insurance manager, I know the importance of reporting quarterly results.

Fred Richenderfer
Boynton Beach, FL

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fred vazquez — Jun 17, 2026
Subject: S7-2026-15 Comment From: fred vazquez Affiliation: Jun. 17, 2026 I am very Conservative. I support the Capitalist system. However it is time for the SEC to protect the little investor. Actions like this are not justified. They do not enhance the performance of the Market, nor do they ensure the integrity of the investment system. Please do not change the reporting rules. This can ultimately lead to malfeasance that can only hurt the small investor. Thank you.

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freda Fitzpatrick — Jun 17, 2026
Subject: S7-2026-15 Comment From: freda Fitzpatrick Affiliation: Jun. 17, 2026 This is crazy they are doing everything they can to rob the American ppl.

Frederick Baker — Jun 17, 2026
Subject: S7-2026-15 From: Frederick Baker Affiliation: Jun. 17, 2026 As an investor of 50 years, and a financial professional for 34, I implore you to keep the quarterly. If a company wants less they can stay (or go) private.

Shifting to SA or Annual reporting is a gateway to fraud, waste, and abuse. Just because the Trump administrationand their cronies are taking bribes to push this agenda, doesn't mean it's a good idea worth equal time - it's not.

Frederick Baker
Director of Sales & Trading
New York City

Friends For Environmental Justice — Jun 17, 2026
Subject: S7-2026-15 Comment From: Friends For Environmental Justice Affiliation: Jun. 17, 2026 No. We have already handed the rich and powerful too much. It is time to put the people first and leave quarterly reports on the chopping block. We can not take chances with other people's future when money is involved. This is exactly what this bill would do. Elaine Tanner, Friends for EJ, Program Director

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Frontier Security — Jun 17, 2026
Subject: S7-2026-15 From: Frontier Security Affiliation: Jun. 17, 2026 Quarterly Reports!!

G F — Jun 17, 2026
Subject: S7-2026-15 Comment From: G F Affiliation: Jun. 17, 2026 Quarterly review is essential for transparency

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G Rousseau — Jun 17, 2026
Subject: S7-2026-15 Comment From: G Rousseau Affiliation: Jun. 17, 2026 I'm Gabrielle Rousseau an administrative assistant and why are we suddenly changing the rules on reporting? Quarterly has always been the standard. I don't like companies hiding things.

G Slibowski — Jun 17, 2026
Subject: S7-2026-15 Comment From: G Slibowski Affiliation: Jun. 17, 2026 We need quarterly reports. Keep it fair!

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G W — Jun 17, 2026
Subject: S7-2026-15 From: G W Affiliation: Jun. 17, 2026 Keep them honest. At least four times a year.
George W

G W — Jun 17, 2026
Subject: S7-2026-15 Comment From: G W Affiliation: Jun. 17, 2026 Another way for the Rich to get richer and to screw the small investors

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Gabby O — Jun 17, 2026
Subject: S7-2026-15 From: Gabby O Affiliation: Jun. 17, 2026 Signed Kay Aogle, Quality Manager, Chicago.
This was put into place after a travesty of Justice robbing hard-working people of their investments needed for life. please do not change the rules holding these companies accountable. It's necessary, it's not " too much of an inconvenience ", it is a fence keeping greed in its place legally .thank you

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Gabriel Finn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Finn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Demanizing and devise disparity decide, Goverment with trust or honor, deviousness,

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Gabriela Homorozan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Gabriela Homorozan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This decision is not good for the regular investors. We need that quarterly information to realize how a company is doing to inform ourselves and protect our invesments
thank you.

Gael Draper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gael Draper Affiliation: Jun. 17, 2026 Please, maintain Quarterly reporting of financials, as is designated currently. With the current and anticipated changes in governmental mismanagement, it is essential to have timely reporting of all fluctuations in our relationships with our financial management companies and the accounts that they oversee on our behalf. Thank you

Gael & Sydney Draper
Marketing Director & Marina Manager
Portland, OR

Sent from my iPad

Gail Barley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gail Barley Affiliation: Jun. 17, 2026 Gail Barley retired from nursing but worked hard to save for retirement. Require quarterly update;
live in VA, USA.

Gail Coble — Jun 17, 2026
Subject: S7-2026-15 From: Gail Coble Affiliation: Jun. 17, 2026 Keep quarterly reports!!!

Sent from my iPhone

Gail Hurst — Jun 17, 2026
Subject: S7-2026-15 From: Gail Hurst Affiliation: Jun. 17, 2026 Quarterly reporting originally started because of Enron, as we all know. I see no reason to cut the amount of reporting, except to make it easier for the CFOs. We blue collar workers are investing our hard earned dollars in retail stocks. Most of us are only paid a fraction of the amount of the CFOs but we choose to invest our money. We have a right to expect honesty from the people managing it. Keep reporting quarterly to help keep them honest.

Gail Hutchins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gail Hutchins Affiliation: Jun. 17, 2026 I think it is vital to keep the quarterly reports so that companies remain as transparent as possible. Consumers are tired of being roped off and I believe quarterly reporting will keep things more honest. Gail Hutchins, Saugerties NY

Sent from my iPhone

Gail Pariot-DaVall — Jun 17, 2026
Subject: S7-2026-15 From: Gail Pariot-DaVall Affiliation: Jun. 17, 2026 Corporate CEOs and COOs and CFOs should be held accountable for reporting at least every quarter what is happening within their organizations. They are the ultimate decision makers. If this keeps even one disastrous outcome from happening it is worth the time. The SEC was put in place to hold institutions and individuals accountable, to make sure they continue to play with integrity. They are all making quite a bit of money and it shouldn't be by shirking responsibility.
Gail DaVall
Circ associate
Wheaton, IL

Gail Springs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gail Springs Affiliation: Jun. 17, 2026 Please continue to require reporting on a quarterly basis. Being able to see financial activity is crucial to make informed decisions. Thank you. Gail springs. Indeco products Inc. San Marcos Tx

Sent from my iPhone

GALE OVERALL — Jun 17, 2026
Subject: S7-2026-15 From: GALE OVERALL Affiliation: Jun. 17, 2026 Quarterly reporting is necessary in these times of open grift, stock manipulations, and decreasing oversight by the U.S. Government. Workers and retirees deserve some safeguards since lord knows the Justice Dept is only focused on helping Trump go after his enemies and trying to propel his authoritarian agenda.

With salaries that are millions aboveboard and God only knows what behind the scenes, Americans need whatever protections they can get.

Gale Overall
Retired
Michigan

Sent from my iPhone

GALE OVERALL — Jun 17, 2026
Subject: S7-2026-15 From: GALE OVERALL Affiliation: Jun. 17, 2026 Quarterly reporting is necessary in these times of open grift, stock manipulations, and decreasing oversight by the U.S. Government. Workers and retirees deserve some safeguards since lord knows the Justice Dept is only focused on helping Trump go after his enemies and trying to propel his authoritarian agenda. With salaries that are millions aboveboard and God only knows what behind the scenes, Americans need whatever protections they can get.

Sent from my iPhone

Galen Brooks — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Galen Brooks Affiliation: Jun. 17, 2026 Do not change from quarterly reviews and reports. I want to support what economy we have.
The change to quarterly reviews proved its value. Do not lose that improvement.
Galen F Brooks, MD RETIRED PHYSICIAN, Washington, DC

Sent from my iPhone

Garland Hopkins — Jun 17, 2026
Subject: S7-2026-15 From: Garland Hopkins Affiliation: Jun. 17, 2026 Yes. They defrauded people out of their life savings. Continue the oversight

Yahoo Mail: Search, Organize, Conquer

Garlin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Garlin Affiliation: Jun. 17, 2026 Maintain quarterly reporting! It’s vital for investors, the media, and the public! It keeps companies honest, as well.

Linda

Gary Bridier — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gary Bridier Affiliation: Jun. 17, 2026 In this age of computers and data tracking, preparing quarterly returns are much simpler than in the past!

Investors and employees of these companies are better protected by having the information available! A good lesson is to remember the failure of Enron due to the shenanigans of the senior management.

Quarterly reports must be maintained to help keep corporations honest!

Gary Droessler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gary Droessler Affiliation: Jun. 17, 2026 There are already plans to skew/fudge the parameters for reporting as per the new Fed chairman. This is just another way to dodge accountability.

Virus-free.www.avast.com

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gary frazer — Jun 17, 2026
Subject: S7-2026-15 From: gary frazer Affiliation: Jun. 17, 2026 Do not give more tools allowing corporate leaders & their companies to manipulate the “books” or create new theft options for corporate boards. They should be required to operate w/ more transparency & accountability, not less.

Sent from my iPhone

Gary Green — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gary Green Affiliation: Jun. 17, 2026 Keep quarterly reports in force !

Sent from my iPhone

Gary Millner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gary Millner Affiliation: Jun. 17, 2026 Leave things alone and quit the changing rules and regulations that support the upper class, and degrade what's left of the middle and lower classes. Thank you, Gary Millner, Banker in Gainesville, Florida. I see the average investor and retiree moving their money from bank to bank every day, worried about their retirement and trying to get the greatest return on their investments.

Gary Millner

Gary Ogreen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gary Ogreen Affiliation: Jun. 17, 2026 No reason to change it. Just another way for the rich to scam the rest of us. Enough is enough

Yahoo Mail: Search, Organize, Conquer

Gary Riley — Jun 17, 2026
Subject: File No. S7-2026-15 From: Gary Riley Things are finally getting better for retail traders and now you want to restrict retail traders again.

Gary Rossi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gary Rossi Affiliation: Jun. 17, 2026 Our president, his family, legislators, C-suite executives and billionaires are already participating in insider trading. By changing the SEC rule to reporting every 6 months you are aiding and enabling this current criminality. If you have any residual concern for the future of our Democratic Republic for yourself and for your children, do not go forward with this 6-month reporting.

Gary
559.797.6724

Gary Wanzer — Jun 17, 2026
Subject: S7-2026-15 From: Gary Wanzer Affiliation: Jun. 17, 2026 Keep the requirement to report every quarter.

Less cheating and scamming
Sent from my Metro by T-Mobile 5G device

Gary Wolfinbarger — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Gary Wolfinbarger Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Those of us who trade daily need the information that insiders already know this is bad for the small to Miedum investors

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Gay Burr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gay Burr Affiliation: Jun. 17, 2026 We need quarterly reporting. 6 months between exposure is too long. Oversite is necessary.
J Burr, retired logistician

Gayle Hayden — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gayle Hayden Affiliation: Jun. 17, 2026 Gayle M. Hayden, Disabled Grandmother Raising / Caring for Grandchildren, Port Orchard WA, we bought into the Republican Con Job that we needed to Invest in Our Own “Retirement” Account because we couldn’t count on Social Security, Do NOT Destroy Our PRIVATE Accounts while you are STLL DRAINING what Remains in Social Security!!!!

Sent from my iPhone

Gayle MacBride — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gayle MacBride Affiliation: Jun. 17, 2026 Gayle MacBride, Bookkeeper, retired. Crown Point IN. More frequent and accurate reporting of the financial status of the funds invested in keeps the investor better informed and better positioned to make good decisions in growing their investments and making better financial decisions for themselves. Accurate and frequent communication between the investors and the companies they invest in is healthier for both sides keeping them on a more even playing field. Stay with quarterly reporting periods.

Sent from my iPhone

Gayle Martin — Jun 17, 2026
Subject: S7-2026-15 From: Gayle Martin Affiliation: Jun. 17, 2026 CEO's must report quarterly otherwise more Enrons can happen. The people of the US must be protected.

GCRPM — Jun 17, 2026
Subject: S7-2026-15 From: GCRPM Affiliation: Jun. 17, 2026 Quarterly reporting was instituted for a reason!!! I have to file quarterly reports for my small business for taxes. Please DO NOT REMOVE THIS SAFEGUARD!!!

Pamela Jackson
Hudson FL

Get Outlook for iOS

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gebeyer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: gebeyer Affiliation: Jun. 17, 2026 Gary Beyer age 73, Retired Texas and Oregon. Please do not discontinue the quarterly earnings report since data shows that a return to seminar annual reporting will result in lower stock valuations. I have worked hard my

whole life and have built up a large retirement fund. I would hate for some arbitrary decision to significantly reduce my wealth and the inheritance that I pass on to my children. Thank you very much.

Sent from my Galaxy

Gene Lammers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gene Lammers Affiliation: Jun. 17, 2026 I count on quarterly reporting as an investor and there is no financial imperative to change to every 6 months Leave the reporting as it is

John E Lammers
846 Onyx Ln
Fairhope, Alabama

Gene Redmond — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gene Redmond Affiliation: Jun. 17, 2026 Gene Redmond. Pilot at a major airline. Keep the transparency and accountability in place through quarterly reporting. Investors deserve it. Thank you.

Sent from my iPhone

Gene Roepke — Jun 17, 2026
Subject: S7-2026-15 From: Gene Roepke Affiliation: Jun. 17, 2026 There is only one way to keep a company honest and that is quarterly reporting. Every penny needs to come out to show money is being checked.

Gene Rosintoski — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gene Rosintoski Affiliation: Jun. 17, 2026 HEY SEC THAT'S JUST MORE TRUMP INFLUENCED BULL ****!

Gene Thibodeaux Sr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gene Thibodeaux Sr Affiliation: Jun. 17, 2026 No absolutely not!

Gene Winters — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gene Winters Affiliation: Jun. 17, 2026 We need transparency and quarterly earnings reports !

Sent from my iPhone

Geoff Petroleum Engineer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Geoff I have been investing for almost 30 years. While it has been fairly smooth for the most part, there have been years where things went sideways regarding the market: the dot . com era, the housing crisis, COVID. The market has recovered from each. With possible new reporting rules extending financial corporate disclosure to 6 months from three, I believe the market will take this poorly and react in a way that my 30 years of compounding interest will take a severe and unrecoverable hit. These investments are for my retirement as based on what the extremely corrupt government wish to do with our Social Security and Medicare, nothing will be left and I will have to fall back on the money I have saved. Now with this change, that hard work that I have put in will be on the chopping block in a way that will ruin many people. Coporate results are what gauge stock market success, and by moving those reporting requirements apart more, then volatility and rumors will make the values of these companies worse. Well, except for congressmen and presidents who insider trade. For the hard working American, this change will spell disaster for our retirement future.

Geoff Phelps — Jun 17, 2026
Subject: S7-2026-15 From: Geoff Phelps Affiliation: Jun. 17, 2026 Seriously? The Securities and Exchange Commission wants to give senior executives wiggle room on the issue of being truthful in the issuance of their companies financial statements? Oh, that'll do wonders for the public's confidence in the financial markets.

If you are an SEC executive and you endorse this proposition, you should be forced to resign. Real accountability is the only reason we, the public, can have any confidence in financial statements. A THOUSAND TIMES, NO!

Geoff Phelps
California

Geoffrey Weliver — Jun 17, 2026
Subject: S7-2026-15 From: Geoffrey Weliver Affiliation: Jun. 17, 2026 When are we going to put

executives in jail for their blind eyes and/or intentional misdeeds? If there are no serious consequences for their misdeeds, how can we as taxpayers trust the system? Geoff Weliver, LaPorte, IN

Sent from my iPad

George Anderson — Jun 17, 2026
Subject: S7-2026-15 From: George Anderson Affiliation: Jun. 17, 2026 My retirement is at risk by reducing the quarterly reporting requirements that now are in place. The financial industry operates on timely information and extending the reporting. Would be a direct stumbling block calculating the efficient market theory. We need more timely information in this era of instant communication not less.
Please retain the quarterly reporting.

Regards
George Anderson

Life is good, why wait for a day that might never come. Live in the moment, be present, and Don't Waste a Day

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George Boswell — Jun 17, 2026
Subject: S7-2026-15 Comment From: George Boswell Affiliation: Jun. 17, 2026 Keep quarterly reportng. I am retired and on a fixed income. I have investments that I feel would degrade do to increased fraud without this requirement. I'm a retired aircraft mechanical inspector and live in Lynnwood, WA. My name is George Boswell.

Sent from my iPhone by: George
K7YHB

George Derr — Jun 17, 2026
Subject: S7-2026-15 Comment From: George Derr Affiliation: Jun. 17, 2026 Investors need quarterly reports to maintain overnight and management of their funds. Reducing the number of times investors see the activity of their accounts is the most uncapitalistic measure possible. Vote no to reducing the quarterly reports for investment accounts - especially those linked to retirement

accounts!

Sent from my iPhone

George Parker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: George Parker Affiliation: Jun. 17, 2026 Pandora Parker, Retired, Raleigh,NC I am retired and live off SS. My stock is all of my savings and my only other income. It would leave me unable to pay my property taxes insurance and other needed expenses. I would probably be in jeopardy of losing my home if I lost half of my investments.

Sent from my iPhone

George Rudawsky — Jun 17, 2026
Subject: S7-2026-15 Comment From: George Rudawsky Affiliation: Jun. 17, 2026 Why change a system that‘s worked for the investor to benefit the insiders? Results could be made available online to save all the printing & mailing costs for the companies.

Sent from my iPad

George Spaneas — Jun 17, 2026
Subject: S7-2026-15 From: George Spaneas Affiliation: Jun. 17, 2026 Public company, public info! Don't like the rules that are on the books for a reason take your company private! No public investing!!

George Swindell — Jun 17, 2026
Subject: S7-2026-15 From: George Swindell Affiliation: Jun. 17, 2026 George Swindell, retired, Director Accounting & Corporate Planning, SC.
Okay to stop if it reduces the volatility of the market. It’s mostly for “show” anyway for the speculative traders.

Georgeann High — Jun 17, 2026
Subject: S7-2026-15 From: Georgeann High Affiliation: Jun. 17, 2026 Quarterly reporting is essential to being able to rely on the integrity of the facts contained therein!

Georgi Engeneer of aviation — Jun 17, 2026
Subject: File No. S7-2026-15 From: Georgi I strongly oppose decision for semi annual reports instead of quarter financial reporting. As a part time investor i will have a great difficulty to absorb semiannual information and make investment decisions. Keeping myself constantly aware about the financial condition of the companies i have invested in makes me sure in my investment decisions. Extending the periods with no official information opens the door for roomers speculation and

uncertainty. I hope you will find wisdom to give up on this idea and keep the quarter reporting system working.

Georgia Custer — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Georgia Custer Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I need to have quarterly statements to verify my firm's accounting. As the owner of the money, this step is important for their accountability. Corruption is a problem in the financial sector. There most be oversight!

Georgia Mcgill-Houle — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Georgia Mcgill-Houle Affiliation: Jun. 17, 2026 I deeply oppose this change to reporting and will contact my representatives to make them aware.

Sent from my iPhone

Gerald Carlson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gerald Carlson Affiliation: Jun. 17, 2026 Keep Reports Quarterly!!🇺🇸👍🏻 6 months is too long an interval!!👍🏻🇺🇸😊

Gerald Thompson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gerald Thompson Affiliation: Jun. 17, 2026 Let’s stay with quarterly reporting.

Gerald Thompson

Geraldine Beckett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Geraldine Beckett Affiliation: Jun. 17, 2026 This administration has really corrupted our government. Do not let this go through.

GERALDINE LAGASSE — Jun 17, 2026
Subject: S7-2026-15 Comment From: GERALDINE LAGASSE Affiliation: Jun. 17, 2026 Geraldine LaGasse, Retired Teacher
I have been a diligent saver and worked hard my whole life to put away what I could. The system needs to remain honest and aboveboard for people like me.

Get Outlook for iOS

Gerardo Morales — Jun 17, 2026
Subject: S7-2026-15 From: Gerardo Morales Affiliation: Jun. 17, 2026 Keep CEO's accountable

Sent from my iphone

Gerri — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gerri Affiliation: Jun. 17, 2026 Please do not change the way reporting is done. Quarterly is necessary.

Sent from my iPhone

Gilbert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gilbert Affiliation: Jun. 17, 2026 Gilbert Arriaga Jr
We can show them what hells like. Said half the world. We can show them the other heaven....where will they hide then?

Gilbert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gilbert Affiliation: Jun. 17, 2026 Gilbert Arriaga Jr
BbULLLLLLLLLSHHHHHIIIItTttt

Gina Catena — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gina Catena Affiliation: Jun. 17, 2026 Quarterly reporting allows for accurate analysis of investment plans. Please continue the current quarterly reporting for publicly traded companies.
Thank you,
Gina Catena NP, CNM

Sent from my iPhone

Gina Getty — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Gina Getty Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting for public companies. This information is vital to maintaining fair markets, as we studied thoroughly in my Accounting Bachelors and Masters programs at the University of Illinois.

Ginger Dean-Boukhari — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ginger Dean-Boukhari Affiliation: Jun. 17, 2026 Ginger

Boukhari- retired teacher, Robert Boukhari- retired restaurant manager. We both are horrified at this new stupid only twice yearly business earnings report. How do we know about the success or failings of companies or stocks we are invested into? It could become insolvent and we wouldn't even know until too late to take our money out! It needs to stay as quarterly reporting. Why is the Trump administration doing this? To help dishonest companies cover up their mistakes or crimes.

Sent from my iPhone

Ginger Goode — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ginger Goode Affiliation: Jun. 17, 2026 Individuals that are self-employed subcontractor type jobs are required by the federal government to file taxes, tax reports every quarter why should the larger corporations not be required
to do the same. It's hard enough as it is nowadays to keep track of what is going on with the large businesses they need to keep that accountability

Yahoo Mail: Search, Organize, Conquer

Gini Pineda — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gini Pineda Affiliation: Jun. 17, 2026 The roller coaster market changes constantly and sometimes dramatically (500-700 points) in the same day. To not have quarterly reports on the health and stability of one's investments in the market would be a tragedy . Please continue to require publicly traded companies to file and publish their quarterly reports so that the trajectory and patterns of these companies is available to investors in a timely way.
Virginia Pineda
Retired C level exec
Investor
Entrepreneur

Sent from my iPhone

Gisele Oseka — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gisele Oseka Affiliation: Jun. 17, 2026 I disagree with hiding books. Everything should be reported at once. Many of us have worked many years to get our portfolio and it's needed for retirement. Gisele Oseka, receptionist.

Glen Gravlee — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Glen Gravlee Affiliation: Jun. 17, 2026 Please keep the reporting as it is. I have done the research. Quarterly reports are better for the US citizens.
Glen Tracked
Ogden, Utah

Glenda Holder — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Glenda Holder Affiliation: Jun. 17, 2026 This is not a benefit to those of us who have worked the majority of our lives, saving and scrimping to get by each month. I am against this as I am sure most of senior citizens are.

Sent from my iPhone

Glenda Luebbert — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Glenda Luebbert Affiliation: Jun. 17, 2026 Glenda Luebbert Jefferson City, Missouri. Why would we return to an outdated system that failed investors before? I have worked in companies that were required to file and it is not onerous.. secrecy is the only advantage to the new plan.

Glenn DeLuca — Jun 17, 2026
Subject: S7-2026-15 Comment From: Glenn DeLuca Affiliation: Jun. 17, 2026 Today's world moves very quickly and the last thing we investors need is a longer window where a company can hide some not favorable or possibly disastrous information hoping they can fix it before they next report. Being 75 I want to make sure our money keeps working for us to enjoy our retirement and not worry about it.
Thanks for listening, Glenn DeLuca

Sent from my iPad

Glenn Nelson — Jun 17, 2026
Subject: S7-2026-15 From: Glenn Nelson Affiliation: Jun. 17, 2026 Do not change the laws

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Glenn Walls — Jun 17, 2026
Subject: S7-2026-15 From: Glenn Walls Affiliation: Jun. 17, 2026 Through transparency we keep things honest and straightforward.

Gloria — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gloria Affiliation: Jun. 17, 2026 You work for the government but not Trump himself. Trump wants this to hide records and this is more corruption.

Gloria Buynak — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gloria Buynak Affiliation: Jun. 17, 2026 Honesty is being open and unafraid to be the American people. If you have nothing to hide why do you protest so loudly?
Gloria Owens

Gloria Murman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gloria Murman Affiliation: Jun. 17, 2026 Gloria Murman, retired, it's our money not theirs.

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gloria saul — Jun 17, 2026
Subject: S7-2026-15 From: gloria saul Affiliation: Jun. 17, 2026 Based on what I've seen of allowing too much rope to ceo's and politicians they end up using it to hang the American people! In no way should we EVER LOWER ACCOUNTABILITY! The only people that benefit from this are the CEO's! What are you thinking????

Sent from my iPhone

Gmail — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gmail Affiliation: Jun. 17, 2026 Do not go backwards on reporting schedule. It is important for us, the public, to keep track of our finances. As an older citizen (82) it is vital to stay informed about my resources. Sherron Alexander, retired nurse in KY

GOJo inc. VP — Jun 17, 2026
Subject: File No. S7-2026-15 From: GOJo inc. Save the 10Q! Keep this quarterly requirement

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Gordon Erlebacher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gordon Erlebacher Affiliation: Jun. 17, 2026 Transparency for the consumer is paramount given how easy for fraud (intentional or not) to proliferate. Keep the system as it is!

Grace Ha-Kim — Jun 17, 2026
Subject: Decreased reporting to the SEC??? From: Grace Ha-Kim Affiliation: Jun. 17, 2026 To whom it may concern

It is becoming increasingly clear that any and all safeguards for Americans are slowly being stripped away, and this potential move by the SEC to return back to companies reporting twice a year versus quarterly, is just another attempt to take advantage of Americans.

If companies want our money and investment, then they need to do the work and practice the transparency that makes the whole trading and investment system fair. By decreasing the number of reports each year, the SEC is asking that investments be managed nearly blind for half the year. Please side with the people who essentially support the market not the companies that take the money and then complain about the work to prove their worthiness of investment and continued investment

Grace Kim

Grace Kent — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Grace Kent Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Americans are very busy and they are depending on your actions to be better served. We need to be informed fairly and the people deserve transparency when it comes to money making decisions. I do not support the proposal. Americans deserve better and we should be informed when the markets are making so much off our hard work.

Sincerely,
Grace Kent

Grace Reddy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Grace Reddy Affiliation: Jun. 17, 2026 Grace Reddy, Fundraiser
We deserve to see these deals.

Grace Reddy

Greg Barker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Greg Barker Affiliation: Jun. 17, 2026 The SEC needs more oversight, not less. If you do this, Bernie Madoff would've never been caught. as it was it took outside help for the SEC to open their eyes to it. You're just going to make it possible for more cheating. Do your job!

Sent from my iPhone

Greg Woodbury Retail Investor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Greg Woodbury The SEC is constantly stating that they are in existence to protect the retail investor. As a retail investor I rely on quarterly information. I can't believe that the SEC actually wants to delay the investing public access to timely information. I implore you to continue the quarterly release of information.

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gregg sharp — Jun 17, 2026
Subject: S7-2026-15 From: gregg sharp Affiliation: Jun. 17, 2026 Keep the quarterly reports. If you don't. Then you open yourselves personally up for a lawsuit from the people. The people are tired of

the scams , bailouts and the fraud. You make the changes and you will be held accountable.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

GREGORY GLADFELTER — Jun 17, 2026
Subject: S7-2026-15 Comment From: GREGORY GLADFELTER Affiliation: Jun. 17, 2026 Please do not implement this policy change. The people of this country deserve to be well informed about the current situation of their retirement investments.

Sent from my iPhone

Gregory Izak — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gregory Izak Affiliation: Jun. 17, 2026 I'm against any changes to the current reporting schedule. I need to know what's happening to my investments especially now as a retired person.
Gregory Izak
Network Manager ret.

Greg Izak

Gregory Trainor — Jun 17, 2026
Subject: S7-2026-15 From: Gregory Trainor Affiliation: Jun. 17, 2026 I want current data to help me make wise
Investing decisions. 6 month reporting is way too sparse to accomplish this.
Thank you
Gregory Trainor
Sent from my iPhone

Gregory Trainor — Jun 17, 2026
Subject: S7-2026-15 From: Gregory Trainor Affiliation: Jun. 17, 2026 I want current data help me make wise
Investing decisions. 6 month reporting is way too sparse to accomplish this.

Sent from my iPhone

Gretchen Sams — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Gretchen Sams Affiliation: Jun. 17, 2026 This is illegal and wrong. Stop the changes and keep SE C reporting as it is now; QUARTERLY. This regime falsifies the stock market for personal gain over and over. Enough. We see you and it is wrong.

Gretchen Sams

Gryphonridge - — Jun 17, 2026
Subject: S7-2026-15 From: Gryphonridge - Affiliation: Jun. 17, 2026 I think the quarterly reporting is reasonable especially with the size of companies involved. It is an important report and needs to be timely. I have to do a quarterly payroll report to the federal government and I'm running a small company. I see no reason why large companies shouldn't do this report quarterly.

Sent from my iPhone

GUARDIAN1 — Jun 17, 2026
Subject: S7-2026-15 Comment From: GUARDIAN1 Affiliation: Jun. 17, 2026 You are completely evil people and just to remind you that everyone will bow to the lion and the lamb. It's not too late to do the right thing yet!

Gus Nelson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Gus Nelson Affiliation: Jun. 17, 2026 I think the rules are good enough just the way they are. Changes may end up being criminal !!

Guy Hart — Jun 17, 2026
Subject: S7-2026-15 Comment From: Guy Hart Affiliation: Jun. 17, 2026 This can only lead to trouble for investors, and so for this country's economy in general.
Guy Hart
Retired - Retail Sales
Danbury, CT 06810
203-512-6182

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guye mitchel — Jun 17, 2026
Subject: S7-2026-15 From: guye mitchel Affiliation: Jun. 17, 2026 Quarterly reporting is WORKING ! ! Keep it in force to prevent more corporate criminals from ruining the lives of thousands!

Gwen Lehman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Gwen Lehman Affiliation: Jun. 17, 2026 Gwen, retired. Minnesota. I can't afford to lose any more money than I already have since Trump has been president. All my bills are higher, gas, groceries cost of living. Can't afford any more money loss.

GWEN TIDWELL — Jun 17, 2026
Subject: S7-2026-15 Comment From: GWEN TIDWELL Affiliation: Jun. 17, 2026 Quarterly reporting needs to stay in place. We have understandably lost trust in too many things and changing quarterly reports to less frequent reports is opening the door to fraud and hidden actions. Please keep quarterly reports to help the public awareness.

H M — Jun 17, 2026
Subject: S7-2026-15 From: H M Affiliation: Jun. 17, 2026 Comments TO THE SEC on PROPOSED changes to corporate reporting. SCHEDULE.

We need to keep the PERFORMANCE reporting on the QUARTERLY SCHEDULE.
TOO MUCH CAN CHANGE THE PERFORMANCE RESULTS IF WE DO NOT KEEP THE INFORMATION FLOWING TO INVESTORS. THE INFORMATION FLOW KEEPS THE CORPORATIONS FROM CONCEALING BAD RESULTS AND HELPS KEEP CORPORATIONS "FROM HIDING BAD PERFORMANCE DECISIONS " FROM THE OPEN OBSERVATION OF INDIVIDUAL INVESTORS.

H W — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: H W Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This proposal will only increase the divide of the haves vs have-nots, those who wield power vs those who are systematically disenfranchised, and overall promotes greed vs a mindset that prioritizes a healthy, livable society.
I am disgusted, but not surprised. This country is actively making life worse for average Americans with policies like these.

Hair Harmonics — Jun 17, 2026
Subject: S7-2026-15 From: Hair Harmonics Affiliation: Jun. 17, 2026 Hello SEC Commissioners,
My name is Laura Sullivan. I am a small business owner in NW Washington.
I lived through the Enron travesty. It harmed my husband and I financially, and it absolutely destroyed the lives of people we knew.
This is another case of Republicans trying to weaken the laws that were put in place explicitly because of their corrupt behavior. Do not give in to their pressure. If their behavior is legal, they should have no problem with quarterly reporting. Anything less will weaken the necessary oversight. There is no advantage to the American citizens if you make it easier for these people to break the law for profit. Please exercise your responsibility to protect the citizens of the United States.

Sent from my iPhone

Harlan Miller — Jun 17, 2026
Subject: S7-2026-15 From: Harlan Miller Affiliation: Jun. 17, 2026 Stop making things worse for the majority....full stop.

Yahoo Mail: Search, Organize, Conquer

Harold Biederman — Jun 17, 2026
Subject: S7-2026-15 From: Harold Biederman Affiliation: Jun. 17, 2026 Quarterly reports protect the investor. Giving the company a pass results in Enronlike fraud.
Do not allow this to happen.

Harriet Burandt — Jun 17, 2026
Subject: S7-2026-15 From: Harriet Burandt Affiliation: Jun. 17, 2026 Do we never learn from our history? Do not dilute this rule, we simply are not an honest enough society at the higher echelons to not be held accountable w oversight. Corruption will destroy us a lot faster than any perception of over regulation.

Harriet Burandt
2800 S University Blvd
Denver, CO 80210

Sent from my iPhone

Harriet H Langford — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Harriet H Langford Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY! This change didn't work before and as a retired educator and modest investor, I cannot take the risks of losing 1/3 of what I have managed to acquire. My 80th birthday is next week and I am hopeful to get the present of continuing appropriate wuarterly reporting.

Harriet Langford
Cell: 912.230.6962

Harriet Haughton — Jun 17, 2026
Subject: S7-2026-15 From: Harriet Haughton Affiliation: Jun. 17, 2026 We, as citizens, don't have a lot of faith that organizations (such as the SEC) and our government have our best interests at heart. Please prove us wrong and do not stop the requirement for quarterly reporting. I am a retired employee of the State of Alabama Department of Examiners of Public Accounts. Although I am grateful for my state pension, we have not had a cost of living increase since I retired nine years ago and I depend on my investments to bridge the gap caused by price increases of everything- food, electricity, gas, etc. it is imperative that we as investors have timely financial information to make informed investment decisions.
Sincerely,
Harriet G. haughton

Harry Ankerbrand — Jun 17, 2026

Subject: S7-2026-15 From: Harry Ankerbrand Affiliation: Jun. 17, 2026 Leave it in place, now

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Harry Dwyer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Harry Dwyer Affiliation: Jun. 17, 2026 Quarterly reporting is necessary, it keeps business in check and gives the public a fair and honest picture of its future and its past.I'll bet this is a Republican initiative to change reporting.

Sent from my iPhone

Harvey Feldstein — Jun 17, 2026
Subject: S7-2026-15 Comment From: Harvey Feldstein Affiliation: Jun. 17, 2026 Reporting MATTERS! WHO or what is the SEC protecting. Do you actually believe that corporations are sentient beings…FYI, they are NOT. But, corporations are composed of ordinary humans who are capable of doing things that are deeply harmful to the environment, planet and humans. Wake up - there is urgency to our situation on earth 1.

Sent from my iPhone

Haylee Higgins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Haylee Higgins Affiliation: Jun. 17, 2026 My name is Haylee Higgins and I am a legal assistant who previously worked in state government. You're trying to legalize misleading smaller shareholders so that rich and powerful people (majority shareholders) can have early access to information and do insider trading. It is so blatantly obvious that is what you're trying to do. Will you feel good about yourselves when everyday people lose thousands from their retirement accounts because they weren't properly informed on the state of their investments? I am 30 and I am desperately trying to save enough to be able to retire someday, and this rule would undoubtedly set myself and thousands of others in my position back significantly in that goal. I urge you to think about all the Americans who are only a few years from retirement age, who truly cannot afford the potential losses as it would force them to have to postpone their retirement and continue working until they could make that money back. Shame on you.

Sent from my iPhone

Heather Brose Public elementary teacher in NC — Jun 17, 2026
Subject: File No. S7-2026-15 From: Heather Brose Please keep the reporting deadlines quarterly. Semi annually is too dangerous and risky. I cannot afford to let bad news hide an extra 3 months with my retirement.

Heather J Matney — Jun 17, 2026
Subject: S7-2026-15 From: Heather J Matney Affiliation: Jun. 17, 2026 It is necessary and just. The removal is just a further permission for the oligarchy to grow.

Regards,

Heather J Matney
hjm.81@proton.me
606.434.8344

Sent from Proton Mail for Android.

Heather Nimlin-Lovell — Jun 17, 2026
Subject: S7-2026-15 From: Heather Nimlin-Lovell Affiliation: Jun. 17, 2026 The rules were put there for a reason. Don't make us wonder what you're up to by changing that. Please leave it at quarter reporting.
Regards,
Heather Lovell

Heather Sloan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Heather Sloan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I have been a victim of identity theft, fraud, attempted murder, murder of family members and at this rate if I die they will off my two youngest if not all 4 just to keep crimes done against me with political and big institutions doing insider trading. They are plucking off people like me to maintain power. I got insider scoops from the legal prosepectuses that are mandatory and thats how I discovered part of the financial crimes done against me. Thru email for they had my mail handled by a bribed off mail office in mound, MN.
You obviously are about crimjnals and crimes and cover ups if you vote for this! Stop fooling yourselves thinking institutions and big money investors are the only ones to be accounted for. My grandparents invested their money n were scammed thinking that these institutions law offices and courts and law enforcement officers of needed which they never thought that what has happened to me and my children would happen! They invested with trust and felt a advisor at wealth enhancement management group had their investment s in faithful regards. They thought the government handled fraud n embezzlement. However when the government is part of it , speaking of Minnesota, however this is a wolrd wide problem! , then I wouldnt of known that there was more money they were frauding from me and embezzlement along with fraud murder sex trafficking and human eating snd harvesting continue on.
So please stop being a idiot and do what's right. If sec is pushing this then its a no brainer you are infiltrated in crime and covering your own ass.

Heidi Coffman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Heidi Coffman Affiliation: Jun. 17, 2026 More legalized corruption. Keep the transparency that is now in place.
As a retiree and an investor, I have a vested interest in investment information. Don't let corporations dupe their stockholders, remember Enron!
Heidi Coffman

Heidi Manti — Jun 17, 2026
Subject: S7-2026-15 Comment From: Heidi Manti Affiliation: Jun. 17, 2026 Keep quartet reporting! The benefits of quartet reporting outweigh the cost of every six months. Learn quarterly reports alone.

Beatrice H Manti
(210) 845-4900

Heidim723@gmail.com

Heidi Martin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Heidi Martin Affiliation: Jun. 17, 2026 Semi annual reporting is the biggest slap to the American face possible. 100% unconscionable!!

Sent from Bird Dog’s IPhone

Heidi Michelle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Heidi Michelle Affiliation: Jun. 17, 2026 Stop the madness

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Helen Jeanette Bynum — Jun 17, 2026
Subject: S7-2026-15 Comment From: Helen Jeanette Bynum Affiliation: Jun. 17, 2026 I am Helen Bynum, member of Second Baptist Church, Houston, Tx. I am in favor of continuing the quarterly reporting. It is important to have this information for accuracy and accountability every 3 months.

Sent from my iPhone

Helen Keaney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Helen Keaney Affiliation: Jun. 17, 2026 I feel everything this administration is proposing is killing everyday Americans….stop trying to steal even more from us, the greed is astronomical

Sent from my iPad

Helen Powell CEO — Jun 17, 2026
Subject: File No. S7-2026-15 From: Helen Powell Leave reporting requirements alone

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hello karimccune.com — Jun 17, 2026
Subject: S7-2026-15 Comment From: hello karimccune.com Affiliation: Jun. 17, 2026 We are small investors like millions of others who would be hurt by this. This is just wrong.

Sent from my iPhone

Henry Bellairs Retired electric engineer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Henry Bellairs Too much fraud going on, books should always be available

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Henry Bergstresser — Jun 17, 2026
Subject: S7-2026-15 From: Henry Bergstresser Affiliation: Jun. 17, 2026 Stop making it easier for CEOs to avoid following the law. You are making easier for them to cheat!! I

Henry Canine — Jun 17, 2026
Subject: S7-2026-15 Comment From: Henry Canine Affiliation: Jun. 17, 2026 With this grifting administration, it had better be kept quarterly. Otherwise they will pull the rug from under all us tax payers.

Henry Carpio — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Henry Carpio Affiliation: Jun. 17, 2026 My name is Henry Carpio. I am retired. I worked hard for 45 years for the money I saved and invested. Why would you adopt a failed policy to make people lose money. My opinion is that in some way this is going profit the trump administration to take money from the American people and either put it in his pocket or spent the money on vanity projects for his glory. I and the vast majority of Americans don't want to pay for monuments meant for his glory. Leave the reporting as it stands and for once act with integrity for the good of the American people.

Henry Simonetta — Jun 17, 2026
Subject: S7-2026-15 Comment From: Henry Simonetta Affiliation: Jun. 17, 2026 Extending the requirement for reporting to six months will hinder private citizens ability to manage their investments. We need MORE transparency, not less.

Thank you,

Henry Simonetta

Henry Skolnick — Jun 17, 2026
Subject: S7-2026-15 From: Henry Skolnick Affiliation: Jun. 17, 2026 My name is Henry Skolnick and I am the Associate Librarian of the St. Louis Symphony in St. Louis Missouri. I am strongly opposed to this dangerous rule change. Before this rule was enacted, the damage to the wealthiest investors in the Enron collapse and subsequent recession caused a severe reduction in giving to the non profit sector, severely damaging that large sector of the economy and the damage caused widespread harm across my community and across the country. In this current time of widening corporate and political corruption, this rule change is going in the opposite direction of what the USA needs.

Henry Skolnick

Henry Stallworth — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Henry Stallworth Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
How would reducing information improve the operation of a market that has been so susceptible to boom and bust dynamics, historically?
Don't do it wrong,
Participanten

Herb Klinker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Herb Klinker Affiliation: Jun. 17, 2026 Financial reporting is essential to market efficiency and transparency. A change to semiannual reporting diminishes both. The rapidly evolving world of crypto and AI, demands timely and contemporaneous reporting. This proposal will do just the opposite.

Sent from my iPhone

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heymathlady — Jun 17, 2026
Subject: Comment on S7-2026-15 From: heymathlady Affiliation: Jun. 17, 2026 Please do not change the reporting time! We depend on the income for retirement and changing the timing will surely decrease our income. Thank you.
Janice L Roy, Retired, Michigan

Hily Trevethan | ShawneTV — Jun 17, 2026
Subject: S7-2026-15 Comment From: Hily Trevethan | ShawneTV Affiliation: Jun. 17, 2026 After losing almost everything in the market crash of 2008-2009, my husband and I finally rebuilt our retirement to a level where we feel we might be comfortable. We rely on quarterly information to make sound financial decisions. The savings a company may see are not worth what it may cost me in the long run. Things are bad enough with the economy right now without people having to worry about things like this. Do not let this happen.

Hily Trevethan

Hm B — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Hm B Affiliation: Jun. 17, 2026 As an investor, these quarterly reports are very important for making informed decisions on purchases. Do not go back to a less informed system.
Commerce works in a much more rapid environment today. We all benefit by more accurate and timely reporting than less.

Helenmary Ball
Maryland

From: HmB

Hoi Tong — Jun 17, 2026
Subject: File No. S7-2026-15 From: Hoi Tong I do not want this change to go forward. I very much disagree with changing the reporting periods from quarterly to semi-annual. This is not a good method to encourage companies to think more long term. Its immediate effect is truly cutting info coming from the company in half to the investor and does not guarantee the companies will strategize for long term growth.

Hollis Pickett — Jun 17, 2026
Subject: S7-2026-15 From: Hollis Pickett Affiliation: Jun. 17, 2026 Why should some be accountable but not others?

Holly Baker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Holly Baker Affiliation: Jun. 17, 2026 Transparency benefits the market; a lack of information benefits manipulators. Please keep SEC reporting quarterly.

Thank you!

Holly Baker, a senior marketing writer and homeowner in Rose Valley, PA.

Sent from my iPhone

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holly downs — Jun 17, 2026
Subject: S7-2026-15 From: holly downs Affiliation: Jun. 17, 2026 Let us make facts, checks and balances, ethics and truth great again.

you are so kind
Holly Downs

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holly downs — Jun 17, 2026
Subject: S7-2026-15 From: holly downs Affiliation: Jun. 17, 2026 Make the US a fact based country again! Transparency!

you are so kind
Holly Downs

Holly Kurtz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Holly Kurtz Affiliation: Jun. 17, 2026 We need transparency. I am an investor. Keep the quarterly reports.

Holly M. Berkowitz — Jun 17, 2026
Subject: S7-2026-15 From: Holly M. Berkowitz Affiliation: Jun. 17, 2026 I am very saddened and afraid for my children's and nations futures…… because so many persons and private corporations seem dishonest.

That has made America unsafe, no longer a destination or a place to be.

However, America has much good also. So I will try to enjoy the good.

Honey Her — Jun 17, 2026
Subject: Comment on S-7-2026-15 From: Honey Her Affiliation: Jun. 17, 2026 Honey Her, Analyst, Sacramento. Quarterly reporting is better in general for public transparency. Business trades, losses, and investments should be available to help the public opinion in doing business with them. The image of a company and their ethics matters to people. We want to trust that a business is doing what it says it's doing and it has similar morales that align with ours. Especially if you invest in the market yourself you want to see historical progress of a company and know what risks they've encountered or have currently. By being a valued customer of a business, some people may want to

see that they are giving back to the community. All these things can only be provided by consistently issuing quarterly files so the public can follow along & continue their investments and trust in companies they do business with.

Hope — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Hope Affiliation: Jun. 17, 2026 I have worked very hard to save for my retirement. It is important to keep an eye on quarterly reports. This is a no brainer. Nothing to hide!!

Sent from my iPhone

Hope Odell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Hope Odell Affiliation: Jun. 17, 2026 Keep Quarterly reporting. Quarterly reports should actually be a bare minimum of transparency. There is enough daily corruption right now and the proposed longer reporting gap would give those with things to hide even longer to do so. The only ones who would push for this would be the lazy, the stupid, or the corrupt.

Hope Sherman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Hope Sherman Affiliation: Jun. 17, 2026 Keeping Quarterly reporting is essential to managing good businesses. What are they trying to hide? Not fair to consumers or appropriate for investors. Let us see your hands. What do you have to hide?

Sent from my iPhone

Hoser Gorby — Jun 17, 2026
Subject: S7-2026-15 Comment From: Hoser Gorby Affiliation: Jun. 17, 2026 We always need transparency and accountability!

Sent from my iPad

Howard White — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Howard White Affiliation: Jun. 17, 2026 That’s what this administration wants to roll back time policies that benefitted them. Keep quarterly or bi monthly. This move doesn’t make sense. The Digital age should make reporting even easier possibly every month. What are you trying to hide. Keep the integrity!

Hugh Donaghy Individual investor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Hugh Donaghy We deserve all the information to make rational decisions.

Hugh Griffin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Hugh Griffin Affiliation: Jun. 17, 2026 Stop making these rules to favor the unscrupulous over honest citizens.

Cheers,
Hugh

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hvmazz — Jun 17, 2026
Subject: Keep it QUARTERLY.com From: hvmazz Affiliation: Jun. 17, 2026 Comments TO THE SEC on PROPOSED changes to corporate reporting. SCHEDULE.

We need to keep the PERFORMANCE reporting on the QUARTERLY SCHEDULE.
TOO MUCH CAN CHANGE THE PERFORMANCE RESULTS IF WE DO NOT KEEP THE INFORMATION FLOWING TO INVESTORS. THE INFORMATION FLOW KEEPS THE CORPORATIONS FROM CONCEALING BAD RESULTS AND HELPS KEEP CORPORATIONS "FROM HIDING BAD PERFORMANCE DECISIONS " FROM THE OPEN OBSERVATION OF INDIVIDUAL INVESTORS.

Sent from my iPhone

I Predict — Jun 17, 2026
Subject: S7-2026-15 Comment From: I Predict Affiliation: Jun. 17, 2026 Please take care of Anerica and our people by protecting us as investors. Make business more transparent. KEEP REPORTS QUARTERLY. The average American cannot afford to be left holding the bag.

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ianwill2now — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ianwill2now Affiliation: Jun. 17, 2026 We need to continue to be informed about what is happening with OUR money on a quarterly basis. Why would you change this rule ?

Sent from my Verizon, Samsung Galaxy smartphone

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igobylisa — Jun 17, 2026
Subject: S7-2026-15 From: igobylisa Affiliation: Jun. 17, 2026 Keep it transparent!! Corruption happens under cover. Lisa Monteleone high school teacher Connecticut

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Ilonka Brunelle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ilonka Brunelle Affiliation: Jun. 17, 2026 Transparency!

Ilonka Brunelle

Imani Orgill — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Imani Orgill Affiliation: Jun. 17, 2026 Transparency protects our economy, we need quarterly reporting.

Sent from my iPhone

Inger-Monika Fel'Dotto Pereyra — Jun 17, 2026
Subject: S7-2026-15 Comment From: Inger-Monika Fel'Dotto Pereyra Affiliation: Jun. 17, 2026 While corporate insiders benefit from longer information gaps, the ordinary investors, whose financial investment decisions rely on timely information, are harmed.

Sent from my iPhone

Iona Brightman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Iona Brightman Affiliation: Jun. 17, 2026 My name is Iona, I'm a teacher and I live just outside of Boston. Teaching, as we all know, is an underpaid profession for the education required. Seeing my hard earned savings to depreciate by over 30% would be terrifying. It would be devastating for me personally. I'm 71 and already working well past the normal retirement age and would have to continue well into my '70s just to pay the bills. The evidence has shown that semi-annual reporting would have an enormously negative effect on my life. Please don't do this.

Thank you,
Iona Brightman (She, her)
8th Grade Science
Darby Vassal Upper School

183 Vassal Lane
Cambridge, MA 02138

Irina Tone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Irina Tone Affiliation: Jun. 17, 2026 Quarterly reporting provides transparency to shareholders and makes companies accountable. As a shareholder, I do not want companies to be allowed to report differently than quarterly earnings. My money is at stake and I want to know a company's financials every quarter so I can make the best decisions for my money, each quarter.

My name is Irina Tone, I am a Marketing Manager in California, I work in tech.

Sent on the go

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iris walters — Jun 17, 2026
Subject: S7-2026-15 Comment From: iris walters Affiliation: Jun. 17, 2026 Crooks are crooks and will be. Best tobhide in thevdatkmobchsngesxtoncurrrntblawd

Get Outlook for iOS

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irwin — Jun 17, 2026
Subject: S7-2026-15 Comment From: irwin Affiliation: Jun. 17, 2026 I am an investor and have a considerable position in the stock market. Companies answer to me. I am not interested in less reporting and less oversight of my investments. Should this continue I will move my funds into overseas accounts as the USA will be a less safe place to invest.
My father was a stock broker who acted as a fiduciary for his clients. When Merrill Lynch pressured him to sell products beneficial for Merrill Lynch and not for his clients first – he left. 90% of his accounts went with him to Smith Barney. After that they moved to Momentum/Hilltop.

Do not violate our trust in the markets because big money says so.
Irwin Arnstein
326 colonel dr
Garland Texas 7043

Isaiah VonBraun-Bond — Jun 17, 2026
Subject: File No. S7-2026-15 From: Isaiah VonBraun-Bond This will only hurt and starve the economy leading people to revolt against you further harming your interests and costing you potentially billions and leading to a erosion of public trust and a complete loss of global economic power as china continues to pass us. The past is gone. Move on and upward to where profits and gains are, not loss of the past.

Ivan Sanchez Diaz — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ivan Sanchez Diaz Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The new proposed rule goes against the interest of investors. It is important for any and all investors to recieve information regarding the financial standing of companies. 6 month is too long of a gap for investors to not be aware of the standing of a company. Quarterly reports provide more frequent and detailed information for investors to make sound decisions.
I am firmly against the change to a semi-annual filing and support staying with the current system.

Ivan Sanchez Diaz

Ivan V — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ivan V Affiliation: Jun. 17, 2026 Please do not change. Companies already make us lose enough money by hiding their intentions. This will only screw the small investors further.
Small investors make up the majority in number however, not the most in money. So they rich over rule by voted by dollars.
I lost over 90% of my retirement because of false misleading information and when the truth came out I was screwed cause the stocks dropped so fast and all the big investors had already sold. Please don't let them squeeze out the little we make by hiding further their actions by cutting their reporting to 6 months

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J Mcleod — Jun 17, 2026
Subject: S7-2026-15 Comment From: J Mcleod Affiliation: Jun. 17, 2026 My name is Justin McLeod and I work for the Wyndham Marriott and I'm tired a billionaires and trillionaires leeching and scamming money out of this country and out of the hands of the people that earn it.

J Ratajczak — Jun 17, 2026
Subject: S7-2026-15 Comment From: J Ratajczak Affiliation: Jun. 17, 2026 This is unfair and completely unnecessary. ALL companies need to monitor their finances so all this truly impacts is who would have access to the information!! PLEASE do NOT pass this! Janet Ratajczak, Private investor and retired !

J Y — Jun 17, 2026
Subject: Comment on S7-2026-15 From: J Y Affiliation: Jun. 17, 2026 Joanne Yeung
Business owner and Investor in NY
It is imperative to keep the reporting quarterly so investments are transparent for everyone. Changing that would be a fraud and scam to the retail investors.

Best JY
Sent from Phone.
Please excuse any typo and autocorrect.

J. Henderson — Jun 17, 2026
Subject: File No. S7-2026-15 From: J. Henderson Reducing financial reporting to twice a year would weaken market transparency and undermine investor confidence. Frequent disclosures help ensure that companies remain accountable and that investors can make informed decisions based on timely, accurate data. Cutting reporting frequency creates longer periods of opacity, increasing the risk of undisclosed problems, earnings manipulation, and delayed recognition of material events. In a market that depends on trust and clear information flow, reducing transparency would harm both investors and the integrity of U.S. capital markets.

J. Wesley Helms — Jun 17, 2026
Subject: Comment on S7-2026-15 From: J. Wesley Helms Affiliation: Jun. 17, 2026 We need more oversight of corporate handling of the public trust and investors money - not less. Without this oversight there will always be grifters and thieves that will play the system at the expense of the small investor.

Wes Helms
e: kwhelms@mac.com
m: 708.655.2125

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j. wilder — Jun 17, 2026
Subject: S7-2026-15 From: j. wilder Affiliation: Jun. 17, 2026 Please, for the sack of GOD, keep the Quarterly reports. They keep, us investors, better informed and each company's health.

Yahoo Mail: Search, Organize, Conquer

Jacinto Guizar-delgado — Jun 17, 2026
Subject: S7-2026-15 From: Jacinto Guizar-delgado Affiliation: Jun. 17, 2026 I lived through the Enron collapse and subsequent scandal. I saw first hand the destruction to livelihoods and damage to public trust that created.
Quarterly report and the fact that falsifications are punishable criminally keeps those who would be tempted to lie in check. They cannot be trusted to keep their honesty when it is not also in their best interest to do so. Keep the quarterly reports.

Jacinto Guizar Delgado
Certified Massage Therapist
Palm Springs California

- Jacinto

JACK BAVARO — Jun 17, 2026
Subject: S7-2026-15 From: JACK BAVARO Affiliation: Jun. 17, 2026 To Whom it may Concern,

Enron and Arthur Andersen hurt millions of people financially, many have never recovered from their cheating. With over 100K jobs lost between the TWO Companies and estimated $300B in financial, retirement and investor losses, this cannot happen again.

Businesses need to be regulated as they have been under quarterly reporting and accountability of Sarbane Oxley. We cannot go backwards in time when bad actors found ways to cheat and with the introduction SIX Regulations it has not prevented massive public growth and profits by corporations as evidenced by record high levels of the Stock Market trading.

There is NO reason other than to allow bad actors unregulated methods to cheat their investors and employees with laxed regulations.

I strongly recommend keeping all sections of SOX in place ESPECIALLY 302 quarterly reporting in place, along with Section 404 in-depth Annual Reporting.
Best Regards,

Jack Bavaro

Sent from Xfinity Mobile, please excuse any inadvertent typographical errors.

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jack Daytona — Jun 17, 2026
Subject: S7-2026-15 From: jack Daytona Affiliation: Jun. 17, 2026 Sec must report quarterly

Sent from my iPhone

Jack Gilmore — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jack Gilmore Affiliation: Jun. 17, 2026 It's important and in the best interests of everyone that the
SEC maintain its quarterly reporting schedule.
Errors and other problems will be captured earlier.

Jack Steven Gilmore, Retired Business Manager

Jack Mullen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jack Mullen Affiliation: Jun. 17, 2026 As we have seen since the Covid fraud, government moves to shield pet corporations and insider operated financial interests from scrutiny and monitoring. Transparency is the first step in honest government and business. Quarterly reporting is an absolute minimum level of transparency and it must remain for those who depend on this information to make decisions that affect everyone. This rule change is a disguise for increasing government-private corporate corruption. NO.

Jack Mullen
Keyser, WV

Jack Strohm — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jack Strohm Affiliation: Jun. 17, 2026 Do not stop quarterly reporting. Your responsibility is to the people, not the business. Do your job! Stand up for the people!

Jack Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jack Williams Affiliation: Jun. 17, 2026 QuarterlyReporting should be an investors right. They need true information to make intelligent Investing decisions. Large corporations have massive public relations budgets. They need to be held to high accounting to the public. Public relations in disseminate positive information and neglect to give negative information. Investors are the owners of a bloody corporations and should have a source of non-biased reporting the activities and financial ongoing of corporations.

Jackie Barnes — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jackie Barnes Affiliation: Jun. 17, 2026 I do not want a change in the rules. We need quarterly reports.
Quit ripping off the people of the US for your own personal benefit.
-Jackie Barnes

Get Outlook for iOS

Jackie Bass — Jun 17, 2026
Subject: S7-2026-15 From: Jackie Bass Affiliation: Jun. 17, 2026 Now is not the time to allow CEO's to commit fraud without the proper penalties. This rule was put into effect to protect customers who are at their mercy. They make exorbitant salaries and perks. When you are at the top you get the good only if it is earned and not because you cheated.

Jackie Centerwall — Jun 17, 2026
Subject: S7-2026-15 From: Jackie Centerwall Affiliation: Jun. 17, 2026 Quarterly, Quarterly!!
The law is the law!! It Is the law for a reason.

Jackie Farthing — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jackie Farthing Affiliation: Jun. 17, 2026 That sound crooked as Washington. If it goes through we know for sure they are all robbing the American public blind just like in the Guilded Age.

Get Outlook for iOS

Jackie McDonnough — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jackie McDonnough Affiliation: Jun. 17, 2026 My husband and I have invested our retirement savings in Wall Street companies and we do not support this change.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jackie Schierloh — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jackie Schierloh I strongly agree that this is a bad move for individual investors — it creates opacity and undermines trust.

Jackson Heuer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jackson Heuer Affiliation: Jun. 17, 2026 Merely an attempt to hide economic performance, which will also hinder it

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Jaclyn Hall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jaclyn Hall Affiliation: Jun. 17, 2026 I oppose changes to the quarterly reporting requirment. Americans need strong retirement wealth growth, we need a system that is open and honest. We are paying attention to the policies that are being made or changed to help the wealthy or big corporations.
Jaclyn Hall, Researcher

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Jaclyn Hall PhD

Jacque Gmail — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jacque Gmail Affiliation: Jun. 17, 2026 Jacqueline Wine, Retired, Enid, OK, and I question even considering reverting backward. The Sarbanes-Oxley act created an environment very rich with audits and actions designed to ensure confidence, and transparency. I vehemently oppose allowing corporations to freely conduct business behind a veil of secrecy. This is totally unacceptable!

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jacqueline chase — Jun 17, 2026

Subject: S7-2026-15 Comment From: jacqueline chase Affiliation: Jun. 17, 2026 Keep the information given to ALL investors quarterly.
J Chase, retired

Sent from my iPhone

Jacqueline SheaWinner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jacqueline SheaWinner Affiliation: Jun. 17, 2026 Quarterly is still needed for older Americans

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jacqueline waldman — Jun 17, 2026
Subject: S7-2026-15 From: jacqueline waldman Affiliation: Jun. 17, 2026 My name isJacqueline Waldman. I'm retired in Columbus GA. We have to make sure that companies don't leave us holding the bag.

Sent from my iPad

Jacquelyn Smith — Jun 17, 2026
Subject: S7-2026-15 From: Jacquelyn Smith Affiliation: Jun. 17, 2026 Keep quarterly

Sent from my iPhone

Jai Flores — Jun 17, 2026
Subject: S7-2026-15 From: Jai Flores Affiliation: Jun. 17, 2026 I demand that we keep it Quarterly.

Yahoo Mail: Search, Organize, Conquer

Jaime Symons — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jaime Symons Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It's bad, we need more transparency not less. Protect the people dont sheild the corporations.

Jaline Spurgeon — Jun 17, 2026
Subject: S7-2026-15 From: Jaline Spurgeon Affiliation: Jun. 17, 2026 Have a great day, Jaline :)

Jamee Bateau — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jamee Bateau Affiliation: Jun. 17, 2026 I'm a financial advisor. Our clients need more transparency, not less!! The SEC is supposed to protect customers,

not the corporations.

Jamee Bateau

James Dabinett — Jun 17, 2026
Subject: File No. S7-2026-15 From: James Dabinett The public thrives on transparency. The only people that benefit from a lack of transparency are those with something to hide. Something bad they know is coming, but don't want anyone else to know until it's too late. Companies have shown, time and again, that if they aren't held to account by an independent 3rd party, they will do whatever they can, legally or otherwise, to take money from investors and pocket it for the executives, especially when the company has something horrible looming. The public needs transparency to make proper and informed decisions and the companies need them to remain accountable. Those that thrive will continue to do so. Those on the way out will only take themselves out and NOT other investors (as much) when they are required to submit quarterlies.

James Frost — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Frost Affiliation: Jun. 17, 2026 Bi-annual reporting only benefits insiders and harms the average investors.

James Gennert Systems Engineer — Jun 17, 2026
Subject: File No. S7-2026-15 From: James Gennert I want quarterly reporting because it gives me more frequent, more actionable, and more accurate information about a company’s performance which directly affects my ability to make good investing decisions.

James Greene — Jun 17, 2026
Subject: S7-2026-15 From: James Greene Affiliation: Jun. 17, 2026 Keep the current law in place. No more Enron.

Sent from my iPad

James Griscom — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Griscom Affiliation: Jun. 17, 2026 Increasing reporting time to six months seems suspicious. Please leave it as it now is. Thank You,
James Griscom, (retired in 2004)

James Hann — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Hann Affiliation: Jun. 17, 2026 This is not a Republican or Democratic issue. American investors, like me, depend on monthly and quarterly reports in order to make timely and informed investment decisions. Quarterly reposting should be the MINIMUM required reporting procedure for both public and private companies. Anything less diminishes the transparency of American commercial and industrial leadership of the world.

James R. Hann
16286 Landauer St, Basehor, KS 66007

James Harvey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: James Harvey Affiliation: Jun. 17, 2026 Keep quarterly financial reporting but eliminate quarterly earnings guidance. Quarterly reporting itself provides transparency that we need, but a middle-ground approach could be:

* Quarterly financial statements remain mandatory.
* Annual and multi-year strategic guidance replaces quarterly guidance.
* Executive compensation tied to 3–5 year performance.
* Greater disclosure of long-term investments (R&D, workforce development, capital projects).

Preserve market transparency while reducing the incentive to optimize for the next 90 days.

James Harvey
Software Experience Designer
PwC, Tampa, Fl

James Heironimus — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Heironimus Affiliation: Jun. 17, 2026 Quarterly reporting is an appropriate and functional system for our nation and its businesses. Less frequent assessment inappropriately drops needed guardrails. Do not change our functional and necessary quarterly system.

James Heironimus
Howard, OH

James Hill — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: James Hill Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I don't see it as a fair advantage to let insiders and big institutional investors still get quarterly updates 6 months before regular citizens do. Seems like another way to make the market help the people who need it the least. It's shameful and shows how much of a problem wealth inequality is making life harder for everyday Americans. I hope you take my comment seriously i have very little hope with people in power of doing the right thing. I hope to be proved wrong. Thank you.
J.R.

James Hoffmann — Jun 17, 2026
Subject: S7-2026-15 From: James Hoffmann Affiliation: Jun. 17, 2026 The quarterly report must remain in tact. Now more than ever billionaires are getting away with murder while the working class is getting beat down. We don't need another Enron debacle where
people lost their entire life savings. Do your job and protect the citizens. Stand against Trump and his cronies and do what is right for the people.

Sent from AT&T Yahoo Mail on Android

James Kelly — Jun 17, 2026
Subject: S7-2026-15 From: James Kelly Affiliation: Jun. 17, 2026 Keep the quarterly rules

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James Kuglin — Jun 17, 2026
Subject: S7-2026-15 From: James Kuglin Affiliation: Jun. 17, 2026 My name is Nancy Kuglin, and I taught special education for 37 years in Illinois. Quarterly reporting is very important and should be maintained! There must be accountability for CEOs and big business. Americans are struggling financially every day and yet you are proposing doing something to make it easier for CEOs to profit without accountability. No!

Sent from my iPhone

James LeRoy — Jun 17, 2026
Subject: S7-2026-15 From: James LeRoy Affiliation: Jun. 17, 2026 Quarterly report should stay a requirement for publicly traded companies. It has become a benchmark in limiting risk for investors and removing it will dramatically impact investors access to financials and the security that provides.

James Lister — Jun 17, 2026
Subject: Comment on S7-2026-15 From: James Lister Affiliation: Jun. 17, 2026 Just do not do this. It is reckless.

James Majerus — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Majerus Affiliation: Jun. 17, 2026 I have millions of dollars tied up in equities between retirement, brokerage and other accounts. It is unacceptable to reduce reporting. You do not build investors' trust by hiding behind twice a year updates. This proposal is bs

James

James Malone — Jun 17, 2026
Subject: S7-2026-15 Comment From: James Malone Affiliation: Jun. 17, 2026 James A Malone III Retired
Keep it Quarterly on the reporting. It's VERY IMPORTANT to all of us to know just how things are going with the monies we've invested into the markets. Taking that quarterly window AWAY and changing the reporting to twice a year from four times a year, will devastate a whole lot of people with the lack of a timely response to the the market changes. Why are we constantly going BACKWARDS instead of forwards?

James McCarthy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: James McCarthy Affiliation: Jun. 17, 2026 Don't do it. A free press and real accountability is necessary for the ability to see how well publicly traded companies are run BEFORE I give them my money!! Don't do it!!!!!

Sent from my iPhone

James McMichael — Jun 17, 2026
Subject: Comment on S7-2026-15 From: James McMichael Affiliation: Jun. 17, 2026 Quarterly reporting needs to be mandatory as it provides transparency to market and promotes market efficiency through more frequent disclosures and Q&A sessions.

While some may argue it is onerous and expensive particularly for smaller companies
Or that it makes the markets/management focus too much on the short term and increases volatility around earnings without the releases transparency would decline leading to lower overall valuations.

James Mueller CFA — Jun 17, 2026
Subject: File No. S7-2026-15 From: James Mueller I am opposed to the proposed change to allow companies to reduce how often they report their financial and business health from four times a year to two times a year. Individual investors are already at a disadvantage when it comes to information about companies. They do not have the resources in time or money to do all the secondary research that institutional investors do (such as channel checks, visiting management, etc.). The quarterly reporting cadence goes a long way to leveling the playing field, just as Reg FD did over two decades ago. It gives information about the health of a business, information needed by investors if they want to stay informed about what they own. If a business starts getting into financial distress, that information can often be gleaned from the quarterly reports. By allowing the company to report less often, the investor knows less and can be hurt more when the information finally comes to light. Research by the CFA Institute shows that the proposed reason for this change is flawed. Letting companies report less often does not lead to longer-term thinking on the part of management. This proposed change is in the wrong direction, going toward less information for everyone. Less information is not the solution to anything.

JAMES PALIOTTA — Jun 17, 2026
Subject: S7-2026-15 Comment From: JAMES PALIOTTA Affiliation: Jun. 17, 2026 James Paliotta-

Retired. Totally against this because I believe it opens the door for fraud and insider trading by the corporate officers and Board of Directors. Shareholders need transparency of company financial position to keep an eye on their investments in making decisions on whether to keep, buy more or sell their stock.

Sent from my iPad

James Scrumton — Jun 17, 2026
Subject: S7-2026-15 From: James Scrumton Affiliation: Jun. 17, 2026 Investors need the quarterly report, you know that, keep them coming

Sent from my iPhone

James Thompson Retired with Investment in NYSE, etc. — Jun 17, 2026
Subject: File No. S7-2026-15 From: James Thompson Quarterly reports are important. Every 6 months reporting has been tried in the past—not as effective. Stick with tried and true transparency using quarterly reports. I wouldn't object to an experiment with every other month reporting. The SEC should serve the American people. Thanks

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JAMES U'REN — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JAMES U'REN Affiliation: Jun. 17, 2026 Cannot go back and make knowledge about public companies and their fiscal performance harder to get. When I invest in stocks, looking at data that is 6 months old in a fast moving world gives me less confidence about my investments and makes it more likely that I will invest in safer instruments.

Jim U'Ren - Product Manager
Buffalo, NY

Sent from my iPhone

Jamie Aymerich — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jamie Aymerich Affiliation: Jun. 17, 2026 Don't do it! We deserve transparency. Don't give crocks a way to hide money.

Sent from my iPhone

Jamie Bulger — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jamie Bulger Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This will severely harm people's living. You've done enough damage to our country.

Jamie Crockett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jamie Crockett Affiliation: Jun. 17, 2026 Don’t mess with our money! Quit being greedy!

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Jamie Labar — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jamie Labar Affiliation: Jun. 17, 2026 Keep quarterly reports! We need more transparency, not less. Lack of transparency and reporting heavily favors those with insider information, at the detriment of smaller and retail investors. There is already a higher level of insider trading than is favorable to the market. There is not one truly good reason to obscure financials. The small amount of money that is saved from less reporting is inconsequential when weighing the broader gains of a more transparent market. Keep our markets robust, keep quarterly reports!

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Jamie Nunnelly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jamie Nunnelly Affiliation: Jun. 17, 2026 Quarterly reporting is essential to let investors know what they are doing. If a company is not performing well, the investor should be able to know.

Jamie Rowe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jamie Rowe Affiliation: Jun. 17, 2026 Quarterly reporting is the best compromise. Going 6 months between reports is too long.

Jamie Schnell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jamie Schnell Affiliation: Jun. 17, 2026 It is irresponsible to eliminate quarterly reporting for large companies. Allowing more secrecy is not a positive choice in the current climate. Keep Quarterly reporting.

Sent from my iPhone

Jan Deihl — Jun 17, 2026
Subject: S7-2026-15 From: Jan Deihl Affiliation: Jun. 17, 2026 Quaterly reviews are a much easier system to manage in a corporation as less financial data is obviously occurring. The process is faster quarterly. A company looking to cheat has a much easier time denying culpability over a 6

month period. Keep it at 3 months.

Jan Easterday — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jan Easterday Affiliation: Jun. 17, 2026 You must retain quarterly reporting. In a country beset by vile graft, insider trading and corruption in the highest office,
Quarterly reporting in corporate entities allows full transparency to stockholders,
consumers and the public. Keep the laws for all not for specious panderers.
Thank you for considering, Jan Easterday Wisconsin
Sent from my iPhone

Jan Kasmir — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jan Kasmir Affiliation: Jun. 17, 2026 Stop the conversion to under reporting! My name is Jan Kasmir, I live at six Victoria Square Dr. in HiltonHead South Carolina.
The SEC does not have the consumer's best interest at heart. This is an easy cost cutting measure, but also an easy way to hide irregularities. I believe this action will create more opportunities for manipulating reportage. STOP THIS ACTION AT ONCE!
Signed, Janrose Kasmir

Cheers!
Jan Rose Kasmir SCLMT #4319
Owners/Therapist
Hilton Head
Medical Massage & Yoga
843-816-2057.
Awarded
"Best Massage in HHI"
5 Consecutive Years

Jan Kinahan — Jun 17, 2026
Subject: S7-2026-15 From: Jan Kinahan Affiliation: Jun. 17, 2026 Everything is a dumpster fire under this current "administration"/authoritian takeover! Let's not be stoking it with further destruction!

Sent from my iPhone

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jan sell — Jun 17, 2026
Subject: S7-2026-15 Comment From: jan sell Affiliation: Jun. 17, 2026 Quarterly is perfect. No need to change.

Jan Sell
Skbe1994@gmail.com

Jan Wigle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jan Wigle Affiliation: Jun. 17, 2026 More time for fraud to grow.

Sent from my iPad

Jan Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jan Williams Affiliation: Jun. 17, 2026 The government should have to submit MONTHLY, NOT QUARTERLY, to gaurantee total transparency. That is the only way to do it. We actually need a portal that allows us to monitor every transaction in REAL TIME, DAILY , HOURLY OR BY THE MINUTE! THAT IS THE ANSWER TO THIS PIG WALLOW HOLE!?!

Jane Alexander — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jane Alexander Affiliation: Jun. 17, 2026 Keep the reporting quarterly! This is the fairest and most equitable way to proceed.

Jane Alexander
University Academic Advisor, retired

Academic Advisor, retired

Jane Ann Ahlstedt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Ann Ahlstedt Affiliation: Jun. 17, 2026 Jane Stein, retired, Winterville N.C. 28590
Please do not go to the semi annual plan. I worked and saved exactly for this time 8n my life, I am soon to be 80. My quality of life and millions of others depend on our savings and investments. A crash in the markets would throw our country,USA, into depression and have devastating effects globally. Do not change.

Jane Giovanazi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Giovanazi Affiliation: Jun. 17, 2026 Please maintain the quarterly reporting. Things happen and change too quickly and without the monitoring we are put at greater risk that we cannot afford. This is not 1955.

Jane Giovanazi
Parkville, Maryland

Jane Giovanazi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Giovanazi Affiliation: Jun. 17, 2026 Please maintain the quarterly reporting. Things happen and change too quickly and without the monitoring we are put at greater risk that we cannot afford. This is not 1955.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jane Harrah — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Harrah Affiliation: Jun. 17, 2026 We can't turn back the clock to the "old days" and wipe out years of change. We can't afford to bankrupt the people!

Sent from my iPhone

Jane Haughian — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Haughian Affiliation: Jun. 17, 2026 Keep the quarterly reports coming! It's about US the investors.

Jane Hutchinson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Hutchinson Affiliation: Jun. 17, 2026 Absolutely terrible idea to go semi annually!! Must be quarterly to be able to be making wise decisions!!

Sent from my iPhone

Jane Keating — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jane Keating Affiliation: Jun. 17, 2026 It's working …if it's not broke don't fix it …United States needs stability .
Baby boomers earned their retirement rewards.

Jane Kosa — Jun 17, 2026
Subject: S7-2026-15 From: Jane Kosa Affiliation: Jun. 17, 2026 Save Quarterly Reporting!

Jane Manna — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jane Manna Affiliation: Jun. 17, 2026 Do not let the SEC change this law! If anything we need MORE transparency, not less!

Jane Markham — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jane Markham Affiliation: Jun. 17, 2026 This is another attempt to obscure the cost and movement of corporation's financial influence. Jane Markham, Retired self employed for 50 yrs. owner of small business, both my husband's and my mother were bookkeepers and insisted on best practices in our personal & business lives. We need those from our government as well.

Jane Miller — Jun 17, 2026
Subject: S7-2026-15 From: Jane Miller Affiliation: Jun. 17, 2026 A quarterly review is a necessary oversight of institutions that handle enormous sums of investment belonging to individuals.

Sent from my iPad

Jane Mosher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jane Mosher Affiliation: Jun. 17, 2026 This change to reporting only 2 times a year will encourage more fraud, and reduce the time to make corrections. Please leave quarterly reporting in place.

Jane Mosher

Jane Nowak — Jun 17, 2026
Subject: Keep Quarterly Reporting From: Jane Nowak Affiliation: Jun. 17, 2026 This benefits only about 1K greedy people who measure their self-worth by their financial portfolio while, at best, it limits any advantage for 330M grateful Americans who give back to the world.

I can't believe this proposal is even being entertained. Your choice is to vote no for the benefit of hundred of millions, OR to expose your true character (or lack thereof), for a thousand greedy fools.

It seems to be a "no-brainer" for anyone with critical thinking skills. And, it seems, critical thinking skills are a requirement for member of the SEC. Am I right?

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jane rockwell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jane rockwell Affiliation: Jun. 17, 2026 Please continue quarterly reporting! As a retiree, it is important to keep an eye on companies involved in the stock market. These reports assist me in the voting I am asked to do. Transparency is key

Jane Rockwell
Retiree
Eau Claire, WI

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jane rockwell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jane rockwell Affiliation: Jun. 17, 2026 Please continue quarterly reporting! As a retiree, it is important to keep an eye on companies involved in the stock market. These reports assist me in the voting I am asked to do. Transparency is key!
Jane Rockwell
Eau Claire, WI

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jane rockwell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jane rockwell Affiliation: Jun. 17, 2026 Please continue quarterly reporting! As a retiree, it is important to keep an eye on companies involved in the stock market. These reports assist me in the voting I am asked to do. Transparency is key!
Jane Rockwell
Retiree
Eau Claire, WI

Jane Schuneman — Jun 17, 2026
Subject: S7-2026-15 From: Jane Schuneman Affiliation: Jun. 17, 2026 Keep the reporting quarterly!

Jane Schuneman

"I don't hold grudges. I hold memories that keep me better prepared for our next encounter."

Janell Staack — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janell Staack Affiliation: Jun. 17, 2026 Just let reporting as is and make companies be reliable. No advantage to going to twice a year. We people cannot afford to loose our funds. Work for us the people, not the ease of the companies.

Sent from my iPhone

Janelle Stahl — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janelle Stahl Affiliation: Jun. 17, 2026 Please lets not reverse the quarterly reporting. I as an American past 65 am counting on clear transparency I want to ne able to thrive not just barely survive in retirement . Help let our economy remain strong as a country we will fail. What is kept secret is not good.

Sent from my iPhone

JANET Boardman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JANET Boardman Affiliation: Jun. 17, 2026 Absolutely not. Quarterly reports are the minimum acceptable intervals.

Sent from my iPhone

Janet Granger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janet Granger Affiliation: Jun. 17, 2026 Less disclosure can never be a good thing. I oppose the rolling back of disclosure to just 2Xa year. Let us know what is going on as it happens.

Sent from my iPhone

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janet kepley — Jun 17, 2026
Subject: S7-2026-15 From: janet kepley Affiliation: Jun. 17, 2026 The Law should protect everyone and punish the ones that break the law. I do not see the point of having Laws if some mostly those with deep pockets can just walk.

Janet Leahy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janet Leahy Affiliation: Jun. 17, 2026 I think decreasing reports to every 6 months is continuing the corrupt policies of Trump's administration. It's all about the billionaires not about the citizens of this great nation. KEEP QUARTERLY REPORTING!!!

Sent from my iPhone
Janet Leahy

Janet McClanahan — Jun 17, 2026
Subject: S7-2026-15 From: Janet McClanahan Affiliation: Jun. 17, 2026 Would this pardon be available to the average citizen?? They should be punished for their crimes one and all.

Janet McKenzie — Jun 17, 2026
Subject: S7-2026-15 From: Janet McKenzie Affiliation: Jun. 17, 2026 Janet McKenzie, retired BWC OH Auditor, Emporia, VA.
The havoc and pain of large financial losses experienced by multiple thousands, maybe millions, of average Americans due to their innocent investing in large companies with great "prospectus" results through their pension funds only to lose it all through criminal actions of CEOs who fleece the public for their own gain in cases like Enron was devastating. This Rule increases the opportunity of making them culpable legally for their actions. With fraud increasing on every front, this rule should not be cut back but firmly held on to. It gives the legal system more power to punish the guilty for the harm they caused to so many!
PLEASE HOLD FIRM!

Janet Palmer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janet Palmer Affiliation: Jun. 17, 2026 Corporations need reporting to run their businesses so quarterly reporting is not burdensome. AI can be very helpful in gathering and assembly of the data. Do not lessen the reins on transparency.

Janet Palmer
Richmond, VA

Sent from my iPhone

Janet Parish — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janet Parish Affiliation: Jun. 17, 2026 My name is Janet Parish, I was an educator and worked hard to earn money towards my retirement. I currently live in central Missouri. I believe people do better work when there are checks and balances. We should be able to keep a close eye on these nest eggs we all worked so hard to build. Please do not allow things to slip back to a time of less checks and balances, we have been there before. This is much too important to the people! Thanks for listening.

Janice — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janice Affiliation: Jun. 17, 2026 Keep it QUARTERLY, or even MONTHLY!!!

Janice Garee — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janice Garee Affiliation: Jun. 17, 2026 Janice Garee Legal Asst IL Being notified with valuable investment information enables me to make adjustments. Saving for my retirement is a top priority and receiving accurate quarterly statements is a tool I need for this to work. Less notification is not a good option and should NOT be considered. Why are we going backwards? Who is the less notice good for? Certainly not the hard working saving citizen. stop now let it remain as is.

JANICE HAAS — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JANICE HAAS Affiliation: Jun. 17, 2026 Keep quarterly statements! For those of us who depend on RMD’s as a big part of our income the quarterly reports insure that our investments are being attended to. Looking at the comparison of quarterly to semiannual should be enough to resist this change.

Sent from my iPhone

Janice Pollard — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janice Pollard Affiliation: Jun. 17, 2026 Don’t change

reporting. We have to know

Sent from my phone

Janice Shields — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Janice Shields Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is decision would hinder the investors and also companies could hide financial distress if reporting is not documented quarterly. This puts investors at a disadvantage because by the time the report comes out in 6 months there could already be financial loss. Also insider trading is possible within these companies because of the time it takes for the annual report to be made public , someone within the company who has the knowledge could make insider trading. We need transparency when it comes to investing. Rolling it back does not benefit the very people who invest their money into companies. There is no point in rolling back regulations. Things are good the way they are. Any changes that loosen reporting quarterly is obviously plain corruption. I disagree with regulatory changes.

Janice Vassar — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janice Vassar Affiliation: Jun. 17, 2026 To SEC Rules Committee:

I am asking you to maintain the current schedule of quarterly reporting. Quartery reporting maintains accounability, especially in times of volitility and change, such as the COVID epidemic and with the growth of AI.

Transparency is important to me and other investors.

Regards,
Janice Vassar, Champlin, MN

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janice young — Jun 17, 2026
Subject: Comment on S7-2026-15 From: janice young Affiliation: Jun. 17, 2026 It seems to work fine and with a much better outcome so why change things when there is no problem with the way it is working

Yahoo Mail: Search, Organize, Conquer

JANIE PENNOCK — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JANIE PENNOCK Affiliation: Jun. 17, 2026 Please do not make changes to reporting. Protect the public! Do the right thing!

Sent from my iPhone

Janina Rosenkranz — Jun 17, 2026
Subject: S7-2026-15 From: Janina Rosenkranz Affiliation: Jun. 17, 2026 As a retired individual I require quarterly reports on my retirement accounts.
Janina Rosenkranz, Washington State

Sent from my iPhone

Janis Hernandez — Jun 17, 2026
Subject: S7-2026-15 Comment From: Janis Hernandez Affiliation: Jun. 17, 2026 Please continue requiring quarterly reports. This is crucial to all involved in order to make decisions. Please consider the ramifications of allowing only semi annual reports. Thank you
Janis Hernandez

Sent from my iPhone

Janis Mooradian — Jun 17, 2026
Subject: S7-2026-15 From: Janis Mooradian Affiliation: Jun. 17, 2026 It should be monthly. I don't want my country destroyed any more than it has been.

Janis Pettit — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Janis Pettit Affiliation: Jun. 17, 2026 The more often companies are required to report, the more transparency and honesty for consumers. Anything that hurts consumers or erodes confidence in these financial institutions is not in the best interest of our people.

Jann Balmer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jann Balmer Affiliation: Jun. 17, 2026 Accountability and transparency are essential to good business practices. Do NOT change the regulations.

Sent from my iPhone

Jannien Weiner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jannien Weiner Affiliation: Jun. 17, 2026 I’m a retired CPA and manage my retirement funds and rely on quarterly reporting for insight and ultimately decision making. I strongly disagree with semi annual reporting.

Jannien Weiner

Sent from my iPad

Jared Klenda — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jared Klenda Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is an awful decision that will only provide less information to the investment community making individuals move away from investing in public companies.

Jarrod Chance — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jarrod Chance Affiliation: Jun. 17, 2026 Professional sports require injury reports to ensure bettors have a full picture before placing bets. These are frequent and current.

Investors deserve at least as much!
Investors may be putting their retirement into these companies. An individual or analyst should have the full picture of the companies health as soon as possible, not hidden for 2 fiscal quarters! (6 months)

Jarrod Chance
Day Spring Solutions LLC
Legendary Land Sales
(330) 845-0055

Jarrod Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jarrod Smith Affiliation: Jun. 17, 2026 My name is Jarrod Smith and I'm a university professor.

The idea that we should reduce the frequency of earnings reports, in light of what we saw in 2007-9 is an affront to logic. This proposal does nothing to benefit Main Street investors, make our market more transparent, or less risky. Quite the opposite. This only benefits Wall Street insiders while exposing everybody to more risk due to reduced transparency about what is going on inside our investments. Quite frankly the idea is offensive and irresponsible. Leave quarterly reporting as it is.

Jarrod

Jasmine Tokuda — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jasmine Tokuda Affiliation: Jun. 17, 2026 The quarterly reports are a road map for investors. Why make it harder for them to navigate the market? This might have the effect of people moving their investments from the stock market to other financial instruments.

Jason Bennett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jason Bennett Affiliation: Jun. 17, 2026 I believe quarterly reporting is in the best interest of shareholders and in the interests of American society.

Thank you.

Jason Bennett

Sent from my iPhone

Jason Markantes — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jason Markantes I am writing to strongly oppose the proposed change to reporting requirements. Quarterly reporting protects everyday investors like me. Switching to semiannual reporting doesn't just cut down on corporate paperwork—it doubles the information gap between insiders and regular shareholders. That six-month blackout period is exactly where volatility, uncertainty, and mistrust thrive. The excuse of fixing "short-termism" doesn't hold up. The CFA Institute studied this exact move in the U.K. market and found that changing reporting frequency did absolutely nothing to improve corporate investment behavior. The SEC is asking retail investors to pay a huge price—less transparency—for a corporate benefit that the data proves won't even happen. Worse, the companies most likely to skip quarterly reports are the smaller ones that need the most oversight. They already operate with less scrutiny, and reducing their reporting makes them harder to monitor and harder to trust. Regulation FD was meant to level the playing field for us; this proposal drags us completely backward. What exact problem are we even trying to fix here? The WallStreetBets comment letter nailed it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." Transparency builds confidence. Please don't degrade market integrity in an attempt to save corporations a little convenience. I strongly urge you to reject this proposal.

Jason Shelton — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jason Shelton Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This potential change sounds like hiding pertinant information from the average investor. That sounds dangerous to me.

Jason Springstube — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jason Springstube Affiliation: Jun. 17, 2026 To whom it definitely concerns at the SEC. This measure to allow companies to skip their reports twice a year is just typical partisan deregulation that leads to more economic uncertainty. If the people at SEC really took their duty seriously they wouldn't even entertain such grift. This only encourages insider trading and the people who commit this crime.

Jason Springstube, CAD designer and future retiree who's sick of watching Trump and Musk

dismantle his country and scrap it for parts.

Jason Wills-Starin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jason Wills-Starin Affiliation: Jun. 17, 2026 Hello,

I'm Jason Starin from Huntersville, NC and Enron and its accounting hurt me and many others in the United States when they lied about their filings. Quarterly filings, with signatures under Dodd Frank didn't solve everything, but they have increased transparency, and they're needed to help investors across the country and world depend on the data and understand what we are buying, keeping, and selling.

Senior Cybersecurity Architrct

You can't wait for inspiration. You have to go after it with a club.
Jack London

Jaudon Cox — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jaudon Cox Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The foundation of a fair market is equal access to timely and accurate information. Large institutional investors, hedge funds, and investment firms have access to extensive research teams, alternative data sources, and industry contacts that individual investors do not. Quarterly reporting is one of the few mechanisms that ensures all investors receive important company information on a regular and transparent basis.

Reducing reporting requirements from quarterly to semiannual disclosures would widen the information gap between Wall Street and Main Street. Retail investors would be forced to make investment decisions with less current information while sophisticated market participants continue to gather insights through private research and resources unavailable to the average American. Transparency should be increased, not reduced. Public companies benefit from access to public capital markets, and in return they should provide timely and consistent information to all shareholders. Less frequent reporting risks undermining investor confidence and could make markets less fair for ordinary Americans who are trying to build wealth through responsible investing. Lastly, a market where the wealthy and well-connected have more information than ordinary investors is not a free and fair market—it is a privileged market.

Jay McCarson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jay McCarson Affiliation: Jun. 17, 2026 Keep it QUARTERLY!

Jayce Childs — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jayce Childs This amendment should NOT be passed.

Professional investors may have the tools and insider knowledge to be able to keep track of how a company is doing with less frequent updates, but private, amateur individuals who are relying on investments to maybe one day have a sliver of a chance of some goal like amassing enough to purchase a home, or retire do not. We need every scrap of information we can get. This rule only benefits companies—not humans. It is outrageous that we seem to be assigning feelings and fairness to businesses. Keep 10-Q as is. A new 10-S will only continue to harm humans, and benefits corporations. And I'd like to just point out that if companies continue draining every cent they can from humans, we average folks are not going to have any pennies left to invest at all. Let's see quarterly growth when you have no customers and no investors.

JAYNE SMITH — Jun 17, 2026
Subject: S7-2026-15 Comment From: JAYNE SMITH Affiliation: Jun. 17, 2026 Mandated attestation and reporting is essential to keep transparency and accountability in place as a protection for all publicly held companies' shareholders. Also, please consider revisiting
stock option awards for top tier executives. There needs to be a mechanism put in place to prevent these awards from diluting the companies' value of other holders' stake in the company. These should only be approved by vote of the shareholders and note just
the board. Jayne Smith Custodian of Records

Sent from AT&T Yahoo Mail on Android

JCannon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JCannon Affiliation: Jun. 17, 2026 Quarterly reporting keeps public companies honest and the people that own them informed. I want to know how the companies I own an interest in are performing sooner rather than later.

While it may be burdensome for the company, most of the companies subject to financial reporting are very high net income companies. If given the chance to vote on quarterly and annual disclosure, I would vote to keep the reporting requirements as currently written, or more stringent rather than less.

Janice Cannon

Jean Alexander — Jun 17, 2026
Subject: S7-2026-15 From: Jean Alexander Affiliation: Jun. 17, 2026 Lets not return to the bad old days

Sent from my iPhone

Jean Browne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Browne Affiliation: Jun. 17, 2026 We need it Quarterly and what are they so afraid of? Looks like they are trying to hide information from public and this is

damaging to the people who invest and no transparency!

Sent from my iPad

Jean Curtis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Curtis Affiliation: Jun. 17, 2026 Do NOT let businesses cut their reporting to less than quarterly! Investors deserve to see how well the businesses their money is tied up in are doing on a timely basis. Even though such reports cost some money, it is unacceptable to allow businesses to go a hole half year without being accountable to their investors!

TC

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jean harkins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jean harkins Affiliation: Jun. 17, 2026 Please keep SEC reporting quarterly.

Jean Heineman — Jun 17, 2026
Subject: S7-2026-15 From: Jean Heineman Affiliation: Jun. 17, 2026 Keep Quarterly filing requirements in place. 6 months is too long a time between certifications.

Yahoo Mail: Search, Organize, Conquer

Jean Hooper — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Hooper Affiliation: Jun. 17, 2026 I rely on quarterly reports to help me make informed decisions about my retirement income. I explore you to keep quarterly reports. My name is Jean Hooper and I am a retired educator.

Sent from my iPhone

Jean Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Johnson Affiliation: Jun. 17, 2026 Retain Quarterly reporting. Keeps everyone honest. Proposed 6 months
between reports allows burial of "bad financial facts" just too deeply.

jjdanegold@gmail.com

Jean Koutchak — Jun 17, 2026
Subject: S7-2026-15 From: Jean Koutchak Affiliation: Jun. 17, 2026 This is good. Criminals know to fear this. Keep them honest. In Jesus' Name Amen.

Jean Lewandowski — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Lewandowski Affiliation: Jun. 17, 2026 I think it is a terrible idea. Those of us that invest but aren't millionaires would be a great disadvantage and how could you control insider trading with quarterly reporting?

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Sent with mail.com Mail app

Jean McCullen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jean McCullen Affiliation: Jun. 17, 2026 If anything, at this time in history, we need more transparency! We have no idea what is going on with these companies and we can’t trust this government’s leaders.

Sent from my iPhone

Jean Rebeka — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jean Rebeka Affiliation: Jun. 17, 2026 Insane and criminal.

Jean Sampson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Sampson Affiliation: Jun. 17, 2026 Put it all out there and hide nothing.

JEAN SAWYER — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JEAN SAWYER Affiliation: Jun. 17, 2026 The proposition of scaling back existing reporting frameworks warrants serious reconsideration. Such a move would inevitably compromise accountability structures, fostering an environment where improper conduct could proliferate unhindered, thereby jeopardizing the organization's ethical standing and long-term viability.

Jean Seaver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Seaver Affiliation: Jun. 17, 2026 This is a return to the robber baron ages. Freedom of information and transparency are needed for a strong economy where everyone benefits.

Sent from my iPad

Jean Whitson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jean Whitson Affiliation: Jun. 17, 2026 Quarterly reporting is important! Keep reporting on a quarterly basis!

J Whit

Sent from my iPhone

Jeanette Racine — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeanette Racine Affiliation: Jun. 17, 2026 Big companies are cooking the books as it is. This would give them more opportunities to get more creative about hiding their corruption!

Jeanette

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jeanette williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: jeanette williams Affiliation: Jun. 17, 2026 It should stay the same changing it would be unfair to the regular people investing. Thank you Jeanette Williams Conway, Ar.

Jeanie Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeanie Johnson Affiliation: Jun. 17, 2026 To Whom It May Concern,
I am a retired Special Education Teacher and have worked hard all my life. I strong oppose changing the quartly SEC reporting. Please keep it the same. We need transparency more than ever now and frequent reporting is essential.
Thank you, Jeanette Johnson

Jeanne Baker — Jun 17, 2026
Subject: S7-2026-15 From: Jeanne Baker Affiliation: Jun. 17, 2026 Keep the law as it is. If the administrators are honest, they shouldn't mind signing off on quarterly reports. Most of them are making big enough salaries that doing this should be part of
the job and incentive to make sure employees are honest as well.

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Jeanne Blackburn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeanne Blackburn Affiliation: Jun. 17, 2026 Quarterly

reporting YES

Sent from my iPhone

Jeanne Caliandro — Jun 17, 2026
Subject: S7-2026-15 From: Jeanne Caliandro Affiliation: Jun. 17, 2026 With a con man as president who abused his authority to make him and his cronies rich at the tax payer expense expense. we need this protection. Stay quarterly.

Jeanne Davis — Jun 17, 2026
Subject: S7-2026-15 From: Jeanne Davis Affiliation: Jun. 17, 2026 We aberage Americans lose enough privileges and resources. Why give an advantage to the millionaires whose taxes should be strictly monitored?

Jeanne Klingler — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeanne Klingler Affiliation: Jun. 17, 2026 My names is Laura Klingler. I am retired and li ing in Annapolis, Maryland. I am opposed to this change in reporting because, historically reporting only twice a year has affected trading to the point where investors end up losing. There is a segment of the population who could eventually bounce back, but younger investors and retirees will struggle. Who does it actually benefit? Stop messing with something that works!

Jeanne Murphy, CFA retired institutional investment professional — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jeanne Murphy, CFA I strongly disagree with the proposed reduction in the frequency of financial disclosures. While I understand a desire to allow companies to focus on the longer term, less frequent disclosure is insufficient to accomplish that end. Investors rely on quarterly disclosures to assess management’s progress towards stated goals. If you want to address short-termism, focus on executive compensation.

Jeanne Powell — Jun 17, 2026
Subject: S7-2026-15 From: Jeanne Powell Affiliation: Jun. 17, 2026 Continue with the quarterly reporting. Keep companies and CEO accountable.

Jeanne Von Tress — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeanne Von Tress Affiliation: Jun. 17, 2026 This is criminal and you all know it!

Sent from my iPhone

Jeannie Nas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeannie Nas Affiliation: Jun. 17, 2026 Jeanne N.
Retired financial analyst

This is absolutely ludicrous. Investors deserve the transparency. The industry should want investors to trust the institutions they do business with.

Please keep the current quarterly reporting.

Thank you.

Sent from my iPhone

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jeff hall — Jun 17, 2026
Subject: S7-2026-15 Comment From: jeff hall Affiliation: Jun. 17, 2026 Don't do it. Jeff Hall. It only benefits insider traders

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jeff kolnick — Jun 17, 2026
Subject: S7-2026-15 From: jeff kolnick Affiliation: Jun. 17, 2026 I can see no upside for the American people or investors to reducing the reporting requirements for corporations by half. Nine.

Sincerely,

Jeff Kolnick
Saint Paul, MN

Jeff Martin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeff Martin Affiliation: Jun. 17, 2026 Keep Reporting Quarterly!
Jeffrey Martin
CFO, HG Enterprises

Sent from my iPhone

Jeff Martinez, Founder & Financial Advisor, Treveri Capital LLC — Jun 17, 2026
Jeff Martinez, CRPC®
Founder and Financial Advisor, Treveri Capital LLC
PO Box 564, Whittier, CA 90608 • jeff@trevericapital.com
June 17, 2026
Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE, Washington, DC 20549-1090

Re: Comment on Proposed Rule, Semiannual Reporting (File No. S7-2026-15; Release Nos. 33-11414; 34-105368)

Dear Ms. Countryman:

I write in support of the Commission's proposal to permit Exchange Act reporting companies to satisfy their interim reporting obligations on a new semiannual Form 10-S in lieu of the quarterly Form 10-Q.1 I am the founder and financial advisor at Treveri Capital LLC, and I have spent more than twenty years in the financial markets as a floor broker, as a vice president of sales at a major wirehouse, and now as an independent fiduciary serving individual investors. I review issuer disclosures regularly in the course of that work. My comments reflect that practitioner's vantage point rather than the perspective of any single issuer.

The proposal is, at its core, a modest and sensible expansion of issuer choice, and it serves a goal I share as a fiduciary, encouraging more companies to enter the public markets and to remain in them so that ordinary investors can participate in their growth. It does not abolish interim reporting, and it does not weaken the antifraud regime, the Form 8-K current reporting framework, or Regulation FD. It simply allows a company and its investors to choose the interim reporting cadence that fits the company's size, stage, and shareholder base. I believe that choice is overdue, that the benefits are tangible and well documented, and that the principal objection, a

1Semiannual Reporting, Release Nos. 33-11414; 34-105368; 39-2563; IC-36140, File No. S7-2026-15, RIN 3235-AN58 (May 5, 2026), 91 Fed. Reg. 24968 (May 7, 2026). Except where otherwise noted, the cost and burden estimates in this letter are drawn from the Commission's Economic Analysis in that release.

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personalized investment, tax, or legal advice. Information is from sources believed reliable but is not guaranteed as
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possible widening of information gaps, is real but limited and largely self-correcting. I address the supporting considerations first and then turn candidly to that concern.

I. Choice, Not Mandate: Let the Market Set the Cadence

The central virtue of the proposal is that it returns a decision to the parties best positioned to make it. A pre-revenue biotechnology firm whose value turns on clinical milestones does not communicate the same way as a mature consumer bank, yet both are bound today to an identical quarterly rhythm. Allowing each issuer to elect its frequency annually lets the cadence follow the business rather than the other way around. This is not a novel concept in our markets. Companies already decide whether to split their stock, and a celebrated few, Berkshire Hathaway among them, have famously declined to do so for decades without any loss of investor confidence. The market absorbs that variation easily and prices the security accordingly.

Critics worry that issuers will rush to report less. The available evidence points the other way. When the United Kingdom removed its quarterly reporting mandate in 2014, only about nine percent of firms actually stopped reporting quarterly.2 The overwhelming majority kept the quarterly cadence because their investors and analysts expected it, and the firms judged the expense worthwhile. That is precisely the outcome a choice-based regime should produce. Companies whose shareholders value frequent data will continue to supply it, because trading interest, analyst coverage, and access to capital reward them for doing so. Companies whose shareholders do not need it can redirect the savings to the business. The daily reality of trading volume and investor demand will discipline the decision far more efficiently than a uniform federal rule.

II. Lower Cost, Especially for Smaller and Newer Issuers

The compliance savings are not trivial, and they fall most heavily where they matter most. The Commission's own analysis estimates that preparing three quarterly reports costs an average

2Suresh Nallareddy, Robert Pozen & Shivaram Rajgopal, Consequences of Mandatory Quarterly Reporting: The UK Experience, Columbia Business School Research Paper No. 17-33 (2017) (finding that only approximately 9 percent of UK firms ceased quarterly reporting after the 2014 removal of the mandate, and that reporting frequency had no material effect on levels of corporate investment); see also Robert C. Pozen, Suresh Nallareddy & Shivaram Rajgopal, Impact of Reporting Frequency on UK Public Companies, CFA Institute Research Foundation (2017), available at https://ssrn.com/abstract=2977466.

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issuer roughly $330,000 per year, against roughly $132,000 for a semiannual report.3 Across the issuers the Commission expects to switch, that is on the order of $394 million in aggregate annual savings.4 For a large-cap company those figures are background noise. For an emerging growth company or a smaller reporting company they can represent the difference between funding another engineer, another trial, or another product line and not doing so.

Lowering that fixed cost matters beyond any single balance sheet, though it should be kept in proportion. The number of U.S. public companies has fallen markedly since its mid-1990s peak, and capable firms now stay private far longer than they once did. The largest driver of that shift is the abundance of late-stage private capital, which lets a company raise enormous sums without ever facing public-market discipline, and no reporting reform will change that by itself. What the Commission can address is the part within its control. The recurring cost of being public does not scale down for a smaller issuer the way its revenue does, so the same obligation that is trivial for a large company is a real constraint for a small one. A semiannual option will not pull a company public on its own, and I do not suggest otherwise. It removes one disincentive at the margin, and it removes it precisely where the burden bites hardest. For the retail investors a fiduciary like me serves, anything that widens the universe of investable public companies, even modestly, helps counter a market in which the fastest growth is increasingly captured in private hands before ordinary savers can reach it.

III. Relief from Short-Term Pressure

A quarterly cadence does not merely cost money. It shapes behavior. Survey research has long found that a large majority of executives will sacrifice a measure of long-term value to hit a short-term earnings target.5 Theoretical work reaches a compatible conclusion, showing that

3Semiannual Reporting, supra note 1, Economic Analysis (estimating average annual direct compliance costs of approximately $330,000 per issuer for three quarterly reports on Form 10-Q, against approximately $132,000 per issuer for a semiannual report on proposed Form 10-S).

4Id. (assuming, for purposes of computing aggregate effects, that 20 percent of roughly 5,976 affected issuers, or 1,195 issuers, would elect semiannual reporting, the Commission estimates aggregate annual cost savings of approximately $394,350,000 against approximately $158,821,000 in aggregate annual costs).

5John R. Graham, Campbell R. Harvey & Shiva Rajgopal, The Economic Implications of Corporate Financial Reporting, 40 J. Acct. & Econ. 3 (2005) (reporting, based on a survey of roughly 400 executives, that a substantial majority would sacrifice a small amount of long-term value to meet short-term earnings benchmarks).

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more frequent mandatory reporting can itself intensify managerial short-termism.6 When management's calendar is organized around defending a number every ninety days, the temptation to defer maintenance, trim research, or manage earnings is structural rather than personal.
This is, after all, a principal reason so many founders prefer to remain private. They want to run the business for the customer and the long arc of the enterprise, not to perform for a quarterly audience. The proposal lets a public company recover some of that orientation without leaving the public markets. The point is not that quarterly information is worthless. It is that the optimal reporting frequency is a judgment, and the firm and its owners are better placed to make that judgment than a one-size rule written for every issuer at once.
IV. A Measured Step on the Cost of Being Public
There is a broader policy dimension as well, and it is one of proportion as much as principle. Regulatory cost is not free, and it is not evenly borne. A fixed compliance obligation falls hardest on the smallest and youngest issuers, which have the fewest people to absorb it, because the cost does not shrink as the company does. Over time, costs of that kind tilt the decision at the margin toward staying private rather than going public. This proposal will not reverse that tide on its own, and I do not claim that it will. It is one sensible step, the removal of a single recurring cost that the modern disclosure system has, in large part, already made redundant. The Commission has framed the proposal in just those terms, as part of the Chairman's stated agenda to make initial public offerings attractive again and to encourage companies to go and stay public.7 Properly understood, the change is not a loosening of investor protection. The substantive protections remain fully intact. It is the pruning of a procedural redundancy, undertaken where its cost is least justified and most keenly felt.
That last point deserves emphasis because it answers the instinct that less reporting must mean less protection. Since semiannual reporting was last permitted in 1970, the Commission has built an entire architecture of timely disclosure around it. Form 8-K now compels disclosure of material events within four business days, Regulation FD bars selective disclosure, and earnings
6Frank Gigler, Chandra Kanodia, Haresh Sapra & Raghu Venugopalan, How Frequent Financial Reporting Can Cause Managerial Short-Termism: An Analysis of the Costs and Benefits of Increasing Reporting Frequency, 52 J. Acct. Rsch. 357 (2014).
7Statement on Proposing Release for Semiannual Reporting, Chairman Paul S. Atkins (May 5, 2026) (describing the proposal as part of the Chairman's “Make IPOs Great Again” agenda to incentivize companies to go and stay public).
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releases furnished under Item 2.02 are widely available. Investors today are not waiting six months to learn what matters. They learn of material developments promptly, through channels

that did not exist when quarterly reporting became mandatory.

V. A Fair Word on the Principal Concern

Less frequent reporting can widen the information gap between disclosures. Research finds that information asymmetry tends to grow across a reporting period until the next filing resets it, and that semiannual cadences are associated with somewhat greater asymmetry than quarterly ones.[8] In practice this can mean larger price gaps and longer price drift, because news that would have been priced in gradually instead arrives in fewer, larger steps. A related concern is that accountability is delayed, since investors receive fewer interim signals with which to monitor management. Both concerns are genuine, and the Commission is right to study them.

They are, however, bounded and largely manageable. The asymmetry concern is itself a function of the same information gap, not a separate harm, and it is mitigated wherever alternative data, analyst coverage, and active trading interest exist, which is to say in the very names where it would otherwise matter most. Just as important, the regime is elective. An issuer whose shareholders would punish a wider information gap will simply keep reporting quarterly, exactly as the UK experience predicts. The companies likely to elect semiannual reporting are disproportionately those whose value is not revealed quarter to quarter in the first place. The concern is real at the margin, but it does not outweigh the benefits, and the choice architecture of the proposal channels issuers toward the cadence their own investors demand.

VI. Conclusion

Taken together, the case for the proposal is strong. It restores a sensible choice to issuers and their investors, it lowers a fixed cost that bears most heavily on the smaller and newer companies our markets need, it relieves a quarterly pressure that demonstrably distorts management behavior, and it does all of this without disturbing the timely, antifraud-backed disclosures that genuinely protect investors. The chief objection, a wider information gap, is real but limited, and the elective design of the rule lets the market correct for it issuer by issuer. For these reasons I respectfully urge the Commission to adopt the proposed amendments. I thank the staff for the care evident in the release and appreciate the opportunity to comment.

8Robert Stoumbos, The Growth of Information Asymmetry Between Earnings Announcements and Its Implications for Reporting Frequency, 69 Mgmt. Sci. 1901 (2023).

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Sincerely,

Jeff Martinez, CRPC®
Jeff Martinez
Founder and Financial Advisor
Treveri Capital LLC

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to accuracy, timeliness, or completeness, and may change without notice. Treveri Capital LLC is a California
registered investment adviser. CRPC® and Chartered Retirement Planning Counselor℠ are trademarks or registered
service marks of the College for Financial Planning.

Jeff Renner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeff Renner Affiliation: Jun. 17, 2026 As an investor, it has been my experience and expectation that the SEC would act in my interest. In giving more transparency to the information relating to the value of companies I buy an interest in, not less. Have you chosen to ignore your charter, purpose and responsibility. I expect you to live up to these elements-in this case, quarterly reporting.

Sent from my iPhone

Jeff Sebastian — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeff Sebastian Affiliation: Jun. 17, 2026 Jeff, small business owner, MD. In a world where we have access to every piece of information, why would we want less info from the companies that we are investing in? It may save those companies from some extra work, but consumers need this info to make accurate investing decisions.

As a publicly traded company, they have an obligation to make data available to the public.

Narrow the gap between insider trading and average Joe investor, not make it further apart!

Regards,

Jeff Sebastian
Total Image Services
Facebook.com/totalimageservices

Jeff Shore — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeff Shore Affiliation: Jun. 17, 2026 There is no positive reason to go back to the past way of doing things. As a small investor looking at retirement, any changes could simply crush the idea of a safe and secure retirement for millions of Americans.

Jeffrey D Shore

Jeff Sievert — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jeff Sievert I believe that only requiring reporting semi-annually will be a disservice to the American public and investors. Regular reporting makes it hard for companies to hide bad news and improper or illegal activities. This rule would not protect investors and will only benefit bad actors.

Jeff Stroosnyder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeff Stroosnyder Affiliation: Jun. 17, 2026 Dear SEC Rules Committee,

I am writing to request that the corporate financial reporting requirement frequency remains unchanged. Please maintain the current requirement for quarterly reporting every three months.

Sincerely,

Jeff Stroosnyder

Jeff Wingfield — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeff Wingfield Affiliation: Jun. 17, 2026 Catherine G., Controller
Qtrly reporting is very important to the budgets, actuals and determining that operating issues or decisions need to be made do to what the qtrly reporting is showing. It would be reckless to stop required qtrly reporting so fraud and business performance is not addressed sooner.

Jeffery Abeare — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeffery Abeare Affiliation: Jun. 17, 2026 Stop doing this silly crap just for someone's satisfaction to see working people lose again!
Thank you

Sent from my iPhone

Jeffery Drummond — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeffery Drummond Affiliation: Jun. 17, 2026 Jeffery Drummond, Investor
In today's day and age there is NO reason the data for 10-Q can be compiled and submitted to SEC monthly and ad-hoc reports available to the public. Do not do away with 10-Q

Jeffrey Clinkingbeard — Jun 17, 2026
Subject: S7-2026-15 From: Jeffrey Clinkingbeard Affiliation: Jun. 17, 2026 Jeffrey Clinkingbeard, automation specialist, Spartanburg S.C., Keep the reports quarterly because it is a safety issue for investors and employees. Weakening protections for investors and employees undermines the purpose of government oversight which is to instill confidence in the market and protect the public from individuals and companies who would mislead the public to keep money flowing in. Accountability is a rare commodity these days and far too many people already believe that business leaders are not held accountable now.

Sent from my iPhone

Jeffrey Downs — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Downs Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please take note of my objection to the proposed change to SEC Quarterly Reporting requirements. The financial world wanted the equity of private citizens like myself and they got it. Don't change the reporting rule midstream on me. Doing so would cost us dearly and erase consumer confidence.

Jeffrey Fisher — Jun 17, 2026
Subject: S7-2026-15 From: Jeffrey Fisher Affiliation: Jun. 17, 2026 Quarterly reporting should remain in place. With current technology, the gathering and analysis of data is simpler than it has ever been. It is not an onerous burden. And it remains important to the investor community for transparency.

My name is Jeffrey Fisher. I live in Lithia, Florida. I am retired and I believe maintaining the status quo is important to preserve my Investment portfolio that I spent a lifetime to build.

= > /
Jeffrey Fisher
(301) 742-3654
Jeffrey@jbfisher.me

Jeffrey Harris — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Harris Affiliation: Jun. 17, 2026 Dear SEC,

I am writing to express my opposition to the proposed rule changes. Returning to these former regulations would increase the risk and frequency of market crashes resulting from undisclosed business decisions. Furthermore, such changes would insulate company executives from the consequences of mismanagement or fraud.

I urge you not to change these rules.

Best regards,

Jeffrey Harris
Oak Ridge, TN
Mobile: +1 865 274 8631

Jeffrey Harris
Mobile +1 865 274 8631

Jeffrey Hunter — Jun 17, 2026
Subject: S7-2026-15 From: Jeffrey Hunter Affiliation: Jun. 17, 2026 We all ready Harv enough fraud in this country . Stand up for law ,decency & Truth. Do not sell out to Big company's. Keep the laws as they are! Do not sell your souls for paper

Sent from my iPhone

Jen McElroy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jen McElroy Affiliation: Jun. 17, 2026 For there to be faith in the markets, companies need to continue filing quarterly results.

This rule, to allow companies to file twice a year instead of quarterly, is detrimental to the US economy.

Jennifer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jennifer Affiliation: Jun. 17, 2026 We the people want quarterly reporting! Stop the secrecy.

Have a great day,

Jennifer

Jennifer Andrade — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Andrade Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
There needs to be disclourse for retail investors all investors a line of communication that is set up for investors accountability for what is being traded and a understanding a mutual agreement on party's that make the trade these our human lives the people that put the work in should not be overlooked on a non disclourse trade

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Jennifer Borondy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jennifer Borondy Affiliation: Jun. 17, 2026 Jennifer Borondy, Tax Preparer, Rockledge, FL. Everyone is expected to pay quarterly estimated payments. We can't determine our gains if we won't know quarterly. Plus, we need transparency so we can make informed investments. 2 times a year is not enough! We need quarterly reporting!

Sent from my T-Mobile 5G Device
Get Outlook for Android

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jennifer cason — Jun 17, 2026
Subject: Transparency! From: jennifer cason Affiliation: Jun. 17, 2026 My name is Jenny, I'm a retired flight attendant. This sounds like a way to game the system, must be a Trump plan, he's the biggest con artist of them all🤬💯 Lets keep it TRANSPARENT!!!

Yahoo Mail: Search, Organize, Conquer

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jennifer cason — Jun 17, 2026
Subject: S7-2026-15 From: jennifer cason Affiliation: Jun. 17, 2026 My name is Jenny, I'm a retired flight attendant. This sounds like a way to game the system, must be a trump plan, hes the biggest con artist of them all%0𝍐%4%C%0𝍐%F Lets keep it TRANSPARENT!!!

Yahoo Mail: Search, Organize, Conquer

Jennifer Eastes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Eastes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Recent proposed changes at the SEC to reduce reporting by public companies holds the potential to severely limit the information retail investors receive from companies. While companies should be taking a longer term view in their business planning, they cannot be trusted to do so. Quarterly reporting is one way that companies have some form of accountability.

there seems to be a real move to disadvantage retail investors. Recent changes to index funds to allow no waiting period for IPOs is also going to leave retail investors holding the bag. The SEC needs to do more to protect the market, not less.

Jennifer Hart — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Hart Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
My investments are my only retirement security; I NEED to be able to see what's going on EVERY quarter in order to make the best and most timely decisions regarding my investments: It is my future!

Jennifer Hatfield — Jun 17, 2026
Subject: S7-2026-15 From: Jennifer Hatfield Affiliation: Jun. 17, 2026 Jennifer Fairman Hatfield . I am a retired estste planning office manager. I see how the rich take unfair advantage of tax loopholes so they pay less than the hourly wage employees. Keep pressure on the CEOs to be honest.

Jennifer Hutcherson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jennifer Hutcherson Affiliation: Jun. 17, 2026 In a world where technology is advancing at an unprecedented pace and access to information has never been greater, why are we considering moving backward on transparency? Financial markets function best when investors have timely access to information. Reducing reporting requirements from quarterly to twice yearly seems less like progress and more like a step back to a less transparent era.

While other nations continue to modernize, innovate, and strengthen their competitive positions, we risk handicapping ourselves by providing investors with less information and less accountability. We already struggle to remain competitive in areas such as education and other key performance metrics. Should we also weaken the financial transparency that helps support investor confidence and economic growth?

If history suggests that reduced disclosure can lead to lower valuations and weaker returns, especially for ordinary investors, then this proposal deserves serious scrutiny. Progress should mean leveraging technology to provide better information, not less.

Sent from Proton Mail for iOS.

Jennifer Mac — Jun 17, 2026
Subject: S7-2026-15 From: Jennifer Mac Affiliation: Jun. 17, 2026 Quarterly reporting provides recent information on the health of a company. Investors need the most recent details to make decisions about how they invest their money. Cutting the rules only creates a better breeding ground for fraud. It guts reality and allows some companies to create their own fraudulent narrative.

Keep the rules that make investing safer for investors.

Sincerely,
Jennifer McIntosh
937-371-8739

Jennifer Pfeil — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jennifer Pfeil Affiliation: Jun. 17, 2026 Jennifer Pfeil, needs main quarterly comma just to keep it on the up and up and legal this keeps people honest there are four stories no reason to give them a reason to hide or fix the books period hopefully beautiful I'm together today focus, keep them honest

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Jennifer Sims — Jun 17, 2026
Subject: S7-2026-15 From: Jennifer Sims Affiliation: Jun. 17, 2026 I am a senior citizen living on earned Social Security benefits and my investments in a retirement account. Quarterly reporting affects my very livelihood, allowing me and my financial planner

the information necessary to keep my account solvent. At my age of 76 I do not have years to recover from losses occurring over 6 months!

Sent from AT&T Yahoo Mail on Android

Jennifer Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jennifer Smith Affiliation: Jun. 17, 2026 This is outrageous theft at it worst!! People work hard.

Sent from my iPhone

Jennifer Snipes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Snipes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I'm retail investor that relies on my quarterly reports to know where I stand and how to move forward. Don't discontinue quarterly reports.

Jeremiah Sullivan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeremiah Sullivan Affiliation: Jun. 17, 2026 Quarterly.

Jeremiah Sullivan
Studio
619 750 5193 - direct
www.JeremiahSullivan.com
Studio@JeremiahSullivan.com

Sent from my iPen

Jeremy Schaeffer — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Schaeffer Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is bull **** and you know it

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jeremy shumway — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jeremy shumway Affiliation: Jun. 17, 2026 As an investor, this is so wrong and will just cause even bigger gaps in earnings due to lack of transparency. Ethics will also go the wrong way. In this digital age, we need more transparency, not less.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jeremy Sumpter — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Sumpter Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is an outrage. The SEC is trying to become a butt buddy to big money and High dollar donors to the current administration. This would be a travesty . Don't do this unless you want a different party voted in. I can't believe the SEC is even considering this. How do you even sleep at night?

Jeremy Willoughby — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeremy Willoughby Affiliation: Jun. 17, 2026 As an independent retail investor I rely upon quarterly earnings reports and balance sheets to make my investment decisions. Reducing the reporting requirements will hide results for longer than my investment decisions are made. I need the transparency that quarterly reporting provides to support my decision making.

Jeremy Wooten — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeremy Wooten Affiliation: Jun. 17, 2026 My name is Jeremy Wooten LPN and this isn't fair to the business. Why should executives, lawyers, and big institutional investors get favored and allowed to profit while it hurts others, so they can get richer than the already are? How much more money do they need?

Jeri Gutner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jeri Gutner Affiliation: Jun. 17, 2026 The darkness, the secrecy, the quiet… It comes for all of us sooner or later. Open the books! Do the right thing.

Jeri Regan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jeri Regan Affiliation: Jun. 17, 2026 Jeri Regan. Retired.
Protect my IRA
Syracuse, NY

Sent from my iPhone

Jermal Lecounte — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jermal Lecounte Affiliation: Jun. 17, 2026 Subject: Opposing the Proposed Elimination of Quarterly Disclosures (Form 10-Q)
To Whom It May Concern,
I am writing to express my strong opposition to the SEC's proposal to allow companies to switch to semiannual reporting.
Market statistics, financial conditions, and economic data change constantly. Waiting six months for an update would severely distort market reality and turn data-driven investing into guesswork. Retail

investors rely heavily on regular, 90-day checkpoints to accurately track market volatility, assess risk, and maintain the most precise picture possible of a company's financial health.
Reducing the frequency of these disclosures will only widen the information gap between institutional insiders and everyday investors. I urge the Commission to maintain the current quarterly reporting standard to ensure a fair, transparent, and accurate market for all.
Sincerely,
Jermal Lecounte

Jerri Anne Hopkins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jerri Anne Hopkins Affiliation: Jun. 17, 2026 Cutting quarterly reporting just gives big corporations more opportunities to cook their books and hide huge profits while cheating their customers.

JAH

Jerri Anne Hopkins
3835 Chaneyville Road

Owings, Maryland 20736
443-254-8243
wordspix813@gmail.com

Jerry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jerry Affiliation: Jun. 17, 2026 I do not want a change from quarterly financial filings. I want transparency and accountability enforced.
Keep the system as it is.

I love Natto

Jerry Anderson — Jun 17, 2026
Subject: S7-2026-15 From: Jerry Anderson Affiliation: Jun. 17, 2026 I think everyone would feel more comfortable if these financial reports remain certified quarterly.

J. Anderson, Retired
Valdosta Ga.

Sent from my iPad

Jerry Ann Davis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jerry Ann Davis Affiliation: Jun. 17, 2026 Don't change what works.

Jerry Davis
Retired Automotive Designer
LaGrange Georgia
The overall economy matters to me.

Jerry Hamilton — Jun 17, 2026
Subject: S7-2026-15 From: Jerry Hamilton Affiliation: Jun. 17, 2026 CEO must be held responsible and should continually be required to sign quarterly.

Sent from my iPhone

Jerry Iyall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jerry Iyall Affiliation: Jun. 17, 2026 I oppose this proposal. It will allow fraud to grow exponentially.

Sent from my iPhone

Jerry Murray — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jerry Murray Affiliation: Jun. 17, 2026 Investor savvy and the ability to quickly respond is dependent on how often ongoing data is available. Computer fast, not snail mail fast. Report faster NOT slower.

Jerry Murray

Jerry Sandefur — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jerry Sandefur Affiliation: Jun. 17, 2026 Subject: My view on Rule S7-2026-15
To the Securities and Exchange Commission:
Honestly, I think this rule is a big step in the wrong direction and I hope you'll hear me out.
Trust in big corporations and financial elites is already fragile at best. Dialing back transparency and making it harder to hold people accountable is only going to make that worse—and I don't think any of us want that. It sends a message that the system is rigged, even if that's not the intention.
For regular retail investors like me, the information gap is the real problem. We don't have analyst teams or insider connections. If companies don't have to share as much, we're basically flying blind. That doesn't level the playing field—it tips it even further toward the big guys. And the result? We'd feel forced to pay expensive money managers just to avoid getting burned, which is ironic when tech has finally made it possible for ordinary people to manage their own money pretty well.
I also want to flag something I think gets overlooked: younger investors and minorities. A lot of us have jumped into the markets in the last 5 -10 years, and clearly it's not about getting rich quick (we've stuck around for 5+ yesrs now). It's more like—what else are we supposed to do? With AI changing everything and job security feeling shaky, investing feels like one of the only ways to build some kind of safety net. But when you make the markets more opaque, it just adds to the anxiety. It feels like another door slamming shut, and honestly, that stings. It really makes one think, "Is that

their intent?"
We're already seeing faith in institutions drop fast. Please don't accelerate that. Keep the rules clear and transparent—it helps us help ourselves, and it's better for everyone in the long run.
Thanks for reading.
Jerry Sandefur

Jerry Summers — Jun 17, 2026
Subject: S7-2026-15 From: Jerry Summers Affiliation: Jun. 17, 2026 The proposal to halve reporting requirements is just asking for more criminality and malfeasance. Do the right thing and leave the requirement as it stands

Jerry Summers

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jesica huddleston — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: jesica huddleston Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: protect the investors. The market will crash if we do. Then what? Do your duty to the American people and the American dream and DO NOT allow this quarterly accounting to eliminate transparency for investors. Protect our interprets ad you'll be protecting your own.

An american citizen

Jesse G — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jesse G Affiliation: Jun. 17, 2026 We've all seen what deregulation causes. 2000, 2008, 2020, and now.. Deregulation, allowing companies to escape scrutiny, never ends well.

Companies should be subjected to MORE mandatory reporting, not less. IN addition to quarterly reporting they should be required to disclose negative news within 2 weeks of discovery, and they need to be held to projections. Insiders should only be allowed to sell stock or exercize stock options for a period of two weeks starting two weeks after every disclosure. (So weeks 3-4 after disclosure) so that they can't quietly sell stock before bad news hits, or before the market has had a chance to adjust.

Start holding big companies accountable.

Jesse Gilleland — Jun 17, 2026

Subject: S7-2026-15 Comment From: Jesse Gilleland Affiliation: Jun. 17, 2026 We've all seen what deregulation causes. 2000, 2008, 2020, and now.. Deregulation, allowing companies to escape scrutiny, never ends well.

Companies should be subjected to MORE mandatory reporting, not less. IN addition to quarterly reporting they should be required to disclose negative news within 2 weeks of discovery, and they need to be held to projections. Insiders should only be allowed to sell stock or exercize stock options for a period of two weeks starting two weeks after every disclosure. (So weeks 3-4 after disclosure) so that they can't quietly sell stock before bad news hits, or before the market has had a chance to adjust.

Start holding big companies accountable.

Jesse Kircher — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jesse Kircher Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do not allow companies to extend the reporting time frame. As an investor, I have a right to have earnings and losses reported in a timely manner, so I can withdraw my cash if I so choose. Allowing corporations to fleece investors is a wrong direction to go in. Please stand on the right side of this issue, and keep the current reporting regulations. Thank you for your consideration.

Jesse Schmidt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jesse Schmidt Affiliation: Jun. 17, 2026 Quarterly reports keep shareholders informed. The only reason to not require them is keep shareholders in the dark. The law should not be changed on this.

Jesse Schmidt
Lakewood, Ohio

Sent from my iPhone

Jessica — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jessica Affiliation: Jun. 17, 2026 Jessica, educator, New Jersey
Maintaining financially productive investments is a means to my family having a better future
It appears that quarterly reporting is the clearest and most viable way to continue to see growth a responsible management of finances. Please commit to maintaining quarterly reporting as it has been shown to be a successful standard for many years. Americans depend on our investments and savings to secure a better future for ourselves and our children

Sent from my iPhone

Jessica Broder — Jun 17, 2026
Subject: S7-2026-15 From: Jessica Broder Affiliation: Jun. 17, 2026 Why are you trying to destroy

America at break neck speed??? The corruption is very short sighted.
Without quarterly reporting my money will no longer be there… I work for and call on large companies (and am aware of all of the costly errors they make).
No transparency, no money

VP of New Business Development

J Broder

Jessica Dully — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jessica Dully My name is Jessica Dully. I am a nanny. The individual in the US stands no chance against corporations. Don’t make it easier for them to defraud us by eliminating quarterly reporting. They already barely pay taxes. Stop supporting the powerful instead of the powerless. Do your job.

Jessica Hogan — Jun 17, 2026
Subject: Sec rules From: Jessica Hogan Affiliation: Jun. 17, 2026 Can I receive confirmation

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Jessica Miller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jessica Miller Affiliation: Jun. 17, 2026 Quarterly reporting is very important. We don't need fraud running rampant in this country and the longer we go between reporting the more likely we will have fraud!

Jessica Miller

Jessie Allen — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jessie Allen Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are a tool that I read via electronic mail. I am not an expert in investing, just an average American who is trying to do the best thing for my future self. I only have access to limited information. I read and make decisions based on the data I read.
I would ather know more than less information. Please do not take away this standard tool.
Thank you-
Jessie

Jessie Lee — Jun 17, 2026
Subject: S7-2026-15 From: Jessie Lee Affiliation: Jun. 17, 2026 We have the instantaneous ability to view the stock market all 24 hours of the day, making quarterly reporting already a generous bare minimum. How about we INCREASE reporting to monthly, so investors and market watchers can more accurately chart the patterns and trends? As an employee, I have mandatory BIWEEKLY meetings with my manager, to submit progress reports on my performance. Reducing reporting by

half clearly leaves the public to question, Just what are they planning on hiding? We the people will always demand MORE transparency, and should any of these dubious characters/proven robber barons attempt to skirt that obligation, then they only demonstrate the kleptocracy in plain sight that we will keep pushing to stop and dismantle. I did not work my entire life making an honest dollar for 40-60 hours a week just to live in this obscene decay in laws that keep tilting towards the few avaricious up top who extract, hoard, and control all that was produced from OUR painstaking labor. Do the right thing as regulators who shape our lives, to retain sustainable wellness and financial security for We The People. Do not succumb to yet another policy overhaul whose sole function is to bypass accountability—Do not feed into this corrupt, un-American, neo-feudalist coup.

JL Johnston
Civil drafter
San Diego, California

Jessy P — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jessy P Affiliation: Jun. 17, 2026 Jessalyn Pearsall, Investor. These rules are there for a reason. Companies are built with the investment capital of shareholders. Shareholders should continue to have access to financials throughout the year to make sure the companies they're supporting are still valid.

Get Outlook for Android

Jestin Snow — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jestin Snow Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: How do expect to hold public interest in the stock market of all of it is completely private. How would you make a exit ?

Jesus Silva — Jun 17, 2026
Subject: S7-2026-15 From: Jesus Silva Affiliation: Jun. 17, 2026 The fact that we are quarterly is the kindness we extend to large companies. It should be constant accountability, but we extend quarterly to not put a burden on the people who are responsible for massive portfolios. But how can we possibly expect the people making decisions to make responsible trustworthy decisions based on five month old data. All this will do is shield the mega rich from accountability because there is no way they could have known to ask for the right days to solve problems they didn't know were brewing. As a C-Suite IT director, I personally do not know all the ways my operating decisions are going to impact HR or legal or even the general workforce, until I have reviewed the service needs of the people affected. That includes the financial impact of the decisions I make.

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jgfle — Jun 17, 2026
Subject: Comment on S7-2026-15 From: jgfle Affiliation: Jun. 17, 2026 James Fleming bus driver Monaca PA. I am against the proposal to change SECs reporting requirements. This is a bad idea and we should not revert to the policies of the 1950s just because a

new president says so. No one has demonstrated the need or effectiveness of such a move to the investor, especially the small investor. This is another hare brained Trump idea, probably designed to benefit him and his cronies.

Yahoo Mail: Search, Organize, Conquer

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jhalasz — Jun 17, 2026
Subject: S7-2026-15 From: jhalasz Affiliation: Jun. 17, 2026 Don't enable fraud! Retain required quarterly statements. It's a moral issue. Joyce M Halasz, retired USDA
Realty Specialist, Bonita Springs FL

Sent from my Galaxy

Jhenia Victornovich — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jhenia Victornovich Affiliation: Jun. 17, 2026 We need quarterly reports for the truth. Remember truth? We once had truth, now we have BS. Don't be complicit in the grift

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Jill Kitowski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jill Kitowski Affiliation: Jun. 17, 2026 Our economy has been stressed by the actions of this administration. Any decision to change to semi-annual reporting would intensify the effect of any negative change. I don’t see any possible justification of companies retaining information while insiders would still be privy to it.

Get Outlook for iOS

Jill Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jill Smith Affiliation: Jun. 17, 2026 Really screw the public who do you really work for? Do you want a healthy vibrant economy? It depends on people having a healthy vibrant economy. Why would you reduce the reporting requirements when it has a large potential to hurting citizens?

Jill Steele — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jill Steele Affiliation: Jun. 17, 2026 We ate sick and tired of being ripped off. This Chang should not happen. They must all be held accountable. It is out right to know what is going on with our money on a regular basis Not every 6 months. We have no reason to trust our investments with you when you don't want to report to us in a timely manner. I'm sick of this! I'm sure the rich know on a monthly or even daily basis. NO! Jill Texas

Sent from my iPhone

Jillana Meyer — Jun 17, 2026
Subject: S7-2026-15 From: Jillana Meyer Affiliation: Jun. 17, 2026 My name is Jillana T Meyer, Um retired after 30 years in the mental health field, living in Souther Oregon.
I am voicing my opinion as therevis too much fraud that goes un detected in big corporations. The average citizen relies on accurate accounting of funds and it is just unconscionable that now would be the time to diminish reporting requirements when big business is so suspect of unfair practices at the expense of the general public.

Jillian Greenacre — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jillian Greenacre Affiliation: Jun. 17, 2026 My name is Jillian and I'm in California. Corporations need more transparency, not less. This proposal would be detrimental to regular folks like me- we just want to plan for retirement!

Jim Beisel — Jun 17, 2026
Subject: S7-2026-15 From: Jim Beisel Affiliation: Jun. 17, 2026 The USA needs more accountability of those who hold the power to enrich themselves on the backs of American citizens. If they get richer by legal means, fine. If they use the system illegally to build wealth, we, the people, the victims, need to be able to take them out of the market!

Jim Beisel

Jim Cowman — Jun 17, 2026
Subject: Re: S7-2026-15 Comment From: Jim Cowman Affiliation: Jun. 17, 2026 I agree with you.

On Wed, Jun 17, 2026 at 9:43 AM Bob Cowman <bobcowman@yahoo.com> wrote:
As an investor, I am only comfortable if the company's present their quarterly Financial statements.

I cannot sit by and wait for 6 months, no 8 months, to find out that the company I own is in trouble.

I was a commercial banking SVP and Sr. Underwriter and I know the hazards of not getting financial reporting on a timely basis.

This is a very risky proposition and I am opposed to it strongly.

Robert Cowman
Jacksonville, FL

Yahoo Mail: Search, Organize, Conquer

Jim Falconer — Jun 17, 2026
Subject: S7-2026-15 From: Jim Falconer Affiliation: Jun. 17, 2026 If it ain't broke, don't "fix" it🤬

Jim Flock — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jim Flock Affiliation: Jun. 17, 2026 I believe that corporations should be as transparent as possible. We as stockholders have a right to understand what is happening with the company that we invested in. The cost of quarterly reporting is just a cost the company and stockholders should bear.

Jim Flock (retired)
474 Miramar St
Upland, CA 91784

Jim Fournier — Jun 17, 2026
Subject: S7-2026-15 From: Jim Fournier Affiliation: Jun. 17, 2026 We don't need another Enron! Transparency is paramount to safe investments. If a company is honest and transparent there's no reason the CEO can't or shouldn't sign on the dotted lines certifying the quarterly earnings. Protect investors by ensuring that CEO's must continue to certify their company's reports quarterly!

Sent from my iPhone

Jim Hayes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jim Hayes Affiliation: Jun. 17, 2026 The elite get richer while the rest of use struggle. The system is becoming too rigged with insider trading. It starts at the white house trickles down.

Jim Hayes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jim Hayes Affiliation: Jun. 17, 2026 The elite get richer while the rest of us struggle. The system is becoming too rigged with insider trading. It starts at the white house trickles down.

Jim Hayes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jim Hayes Affiliation: Jun. 17, 2026 The elite get richer while the rest of use struggle. The system becoming too rigged with insider trading. It starts at the white

house trickles down.

Jim Heath — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jim Heath Affiliation: Jun. 17, 2026 Think long and hard about this. Is it beneficial to all?

Sent from my iPhone

Jim Jahna — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jim Jahna Affiliation: Jun. 17, 2026 Keep it Quarterly.

Jim Jensma — Jun 17, 2026
Subject: S7-2026-15 From: Jim Jensma Affiliation: Jun. 17, 2026 If you have nothing to hide then there isn't a problem with Quarterly Reporting.

Jim Limbach — Jun 17, 2026
Subject: S7-2026-15 From: Jim Limbach Affiliation: Jun. 17, 2026 Keep a sharp eye on crooks stealing tax $$$.

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jim mclennan — Jun 17, 2026
Subject: S7-2026-15 Comment From: jim mclennan Affiliation: Jun. 17, 2026 Keep qtrly reporting. Quit ripping us off like you let the fake share shorters do.

Jim Melis — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jim Melis Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Transparency is the key to honest and open markets. Letting Companies report only every six months leads to incomplete picture of true performance.

Jim Puffer — Jun 17, 2026
Subject: S7-2026-15 From: Jim Puffer Affiliation: Jun. 17, 2026 With the advances in computer systems, certifying numbers should be easier not to more difficult. I can see no reason to cut the number of certifications in half. It's difficult enough to catch fraudsters without removing one of the options.

Jim

Jim Rohrig — Jun 17, 2026
Subject: S7-2026-15 From: Jim Rohrig Affiliation: Jun. 17, 2026 Do not change reporting requirements- individual investors will be at a higher risk.

Sent from my iPhone

Jim Seibyl — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jim Seibyl Affiliation: Jun. 17, 2026 This would make information much more opaque and make it difficult for not only investors, but also and investigations that might be required. There is no practical reason for this other than to protect a corporation from disclosure.

“We need more boom.”

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jim urschel — Jun 17, 2026
Subject: S7-2026-15 From: jim urschel Affiliation: Jun. 17, 2026 Accountability is the foundation of government
Quarterly filing should be kept in place

Sent from my iPhone

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jim weeks — Jun 17, 2026
Subject: S7-2026-15 Comment From: jim weeks Affiliation: Jun. 17, 2026 We should not be lied to about our money
Honestly & accountability should be the rule

Sent from my iPhone

Jim Wolfkill — Jun 17, 2026
Subject: S7-2026-15 From: Jim Wolfkill Affiliation: Jun. 17, 2026 We need more transparency not less Keep the Quarterly Reports!

Sent from my iPhone

Jimmie Farrier — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jimmie Farrier Affiliation: Jun. 17, 2026 That information needs to be public! Businesses need them and it just helps the 1%

Jimmie Raney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jimmie Raney Affiliation: Jun. 17, 2026 I want the reports made quarterly. Pamela K Raney Musician Retired

Sent from AT&T Yahoo Mail on Android

JIMMY MILES — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JIMMY MILES Affiliation: Jun. 17, 2026 We must keep the reporting on a quarterly basis! We must not go backwards! Jimmy Miles, retired, Mississippi.

Sent from my iPhone

Jimy Sanchez — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jimy Sanchez Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital information

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jj harvey — Jun 17, 2026
Subject: S7-2026-15 Comment From: jj harvey Affiliation: Jun. 17, 2026 A hard no to this new reporting rule.
SEC is supposed to protect investors. Not streamline corporate reporting!
John Harvey
Covington Township ,
Pa. 18424
Stockholder in 3 companies!

Sent from my iPhone

JJ Stuart — Jun 17, 2026
Subject: S7-2026-15 Comment From: JJ Stuart Affiliation: Jun. 17, 2026 I'm retired after working in corporate finance my whole life and I can't believe this idea is even being suggested. What's next, we're going to no longer require the books conform to generally accepted accounting principles? Please reconsider this proposal and please keep in mind publicly traded corporations should be responsible to the public since they are financed by the pubic

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JM Sandefur — Jun 17, 2026
Subject: S7-2026-15 Comment From: JM Sandefur Affiliation: Jun. 17, 2026 Don't like quarterly. Make them do bi-monthly or monthly.

Get Outlook for Android

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jmk21884 — Jun 17, 2026
Subject: S7-2026-15 From: jmk21884 Affiliation: Jun. 17, 2026 To the SEC:

Keep reporting requirements on a quarterly basis. There is no valid reason to change the current rule.

Quarterly reporting provides the transparency that investors at all levels need and prevents companies from acting dishonestly, prevents comoanies from hiding or manipulating their financial status.

We need to hold publicly traded companies to the highest level of integrity and honesty while minimizing the opportunity for illegal or unethical actions.

Thank you,
Joanne Kelly

Sent from my Galaxy

Jnet.S — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jnet.S Affiliation: Jun. 17, 2026 Democracy should work for The People!!!
Everyone in office these days has forgotten that and their whole agenda is to make the rich richer!!

🌻j'net🌻

Jo Ann — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jo Ann Affiliation: Jun. 17, 2026 Jo Ann Kennedy. The quartly reporting needs to stay in place to ensure transparency, verified data and reduce fraud. Quarterly reporting allows for the current valuation of a company and provides check points that reduces insider trading. It also establishes regular shareholders the ability to participate in the stock market.

Jo Anne Wasson Honeywell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jo Anne Wasson Honeywell Affiliation: Jun. 17, 2026 Keep the Quarterly reporting. Every company should have accountability for the way there company is run CEO's are NOT ABOVE THE LAW.

Jo Hafford — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jo Hafford Affiliation: Jun. 17, 2026 My name is Jo Hafford, and my father once ran the largest independent financial advisory firm north of Boston. He sold the business after I decided not to follow in his footsteps because we both saw the freight train coming with the last round of deregulation - Graham-Leach-Bliley. Without fail, every time reporting and regulatory standards for equities have been relaxed,the major banks, accounting firms, and trading houses on Wall Street have immediately demonstrated why they can't be trusted and why those rules must not be relaxed. This is no different. Imagine if Enron had three more months before the house of cards can crashing down. Or Bear Stearns. Is there any reason to believe those leaders would have suddenly grown a conscience rather than use that extra three months as runway to shovel more ill gotten gains into their pockets? Institutional investors have the resources to do their own digging, but retail investors do not and for millions of Americans whose primary exposure to these investments is their retirement savings, it's impossible to know if fund companies are doing proper due diligence in the absence of quarterly reporting or just relying on the same good ol boys network that has time and again imperiled the entire global economy, and should not be trusted to do the same here. There is no good reason to eliminate this requirement. No one invests better with less information, and the amount saved by publicly traded company is less than a rounding error. Do not do this.

Jo Wurz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jo Wurz Affiliation: Jun. 17, 2026 Quarterly reporting is the only honest way to operate. Don’t lower your standards!

Sent from my iPad

Joan Armstrong — Jun 17, 2026
Subject: S7-2026-15 From: Joan Armstrong Affiliation: Jun. 17, 2026 I urge the SEC to retain the quarterly reporting requirenent. Investors need access to timely and transparent financial information.

J Harris, retiree

Yahoo Mail: Search, Organize, Conquer

Joan Basson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joan Basson Affiliation: Jun. 17, 2026 Keep it as it is. Do not change the reporting!!!

Sent from my iPhone

Joan Devlin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joan Devlin Affiliation: Jun. 17, 2026 The public needs information in a timely manner. Semi annual is a failed experiment with no safety that transparency of wuarterly reports provide.
Joan Devlin
Retired

Sent from my iPhone

Joan Hodapp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joan Hodapp Affiliation: Jun. 17, 2026 I strongly oppose semi-annual reporting! Keep Quarterly reporting as is. We need regular reports to monitor the trends. Semi annual reports would conceal information from consumers.
Joan Hodapp, Virginia
Sent from my iPhone

Joan Hodapp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joan Hodapp Affiliation: Jun. 17, 2026 I strongly oppose semi-annual reporting! Keep Quarterly reporting as is. We need regular reports to monitor the trends. Semi annual reports would conceal information from consumers.
J. Hodapp
Vienna, VA

Sent from my iPhone

Joan Kirschner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joan Kirschner Affiliation: Jun. 17, 2026 We need transparency and accountability from all public corporations, businesses and those making decisions to protect all Americans!!!!

Sent from my iPhone

JOAN LONG — Jun 17, 2026
Subject: S7-2026-15 From: JOAN LONG Affiliation: Jun. 17, 2026 Keep quarter reporting! We need transparency and accountability to the public, stockholders and the employees. We've already seen and felt the pain inflicted on society when CEOs and executive management lie, steal and cheat to fill their pockets.

Joan Long
Retired Accounting/Finance Director

Sent from my iPhone

JOAN MARCOTTE — Jun 17, 2026
Subject: S7-2026-15 Comment From: JOAN MARCOTTE Affiliation: Jun. 17, 2026 In all fairness to your stock holders you must keep and maintain quarterly reports. We are the owners and need to know how our company is doing.

Yahoo Mail: Search, Organize, Conquer

Joan Naumann — Jun 17, 2026
Subject: S7-2026-15 From: Joan Naumann Affiliation: Jun. 17, 2026 SEC should continue to require quarterly reporting and CEO sign off! Let's not forget Enron…

Joan Ritchie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joan Ritchie Affiliation: Jun. 17, 2026 Joan Ritchie, a widow, retired, Winchester VA My $230,000 savings isn't millions like some of you but it's all I have. Please do not allow the changes to quarterly reporting to decrease my life savings that I depend on to live!

Sent from my iPhone

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joan Rivet — Jun 17, 2026
Subject: Comment on S7-2026-15 From: joan Rivet Affiliation: Jun. 17, 2026 I Think quarterly earnings should continue. If it is working please don't change it. We can't afford to lose our investments..
Thank you
Joan Rivet

Sent from my iPhone

Joan Steppe-Kandler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joan Steppe-Kandler Affiliation: Jun. 17, 2026 It is imperative

that quarterly reporting remains . Too much fraud and potential errors will occur if switched to 6 month reporting. With all of the improvements in reporting software it will not actually save mich money or time.

Joan Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joan Taylor Affiliation: Jun. 17, 2026 No business should wait so long for reporting. With computers taking over human jobs the reporting should be monthly!

JoAnn Braithwaite N/A — Jun 17, 2026
Subject: File No. S7-2026-15 From: JoAnn Braithwaite Keep the current quarterly reporting! We need transparency!

JoAnn Howard — Jun 17, 2026
Subject: S7-2026-15 From: JoAnn Howard Affiliation: Jun. 17, 2026 I'm concerned that the SEC would even consider discontinuing quarterly reporting. These documents are necessary to keep these corporations honest and shareholders protected. Considering the crime spree our current administration is perpetrating, more, not less supervision is needed.

Sent from my iPad

Joann Me — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joann Me Affiliation: Jun. 17, 2026 Please, for the sake of our country and it's citizens, please continue Quarterly Reporting.

We have been bombarded with ever increasing prices and the cost of daily life, most of us without a corresponding increase in income.

Although I am retired now, I started my career late and I am still making payments on my school loan to the tune of $2300 a month.
My mortgage has increased from $1011/month just 5 years ago to over $1,200/month now thanks to tax and insurance increases.

In addition to those costs, a large tree fell on the back of my house destroying it in Jan. 2021.
They started rebuilding it that May. In June, June 24 actually, my husband had a cardiac event and subsequently passed away leaving me widowed.

All these increased costs during the time period right after my spouse died, leaving me to manage all the household expenses on one income. An income that is not adequate since I am retired. I cannot even go back to work because I allowed my board certification to expire thinking I would no longer need it and the cost to study and recertify was in the thousands. That basically removes me from any position consideration. Physically I am no longer able to work in a regular setting . To to out off, the construction company bolted out before finishing the repairs and I am living in an unfinished construction zone. Hiring someone to fix or finish what they left undone has become impossible.
It is impossible for me to continue drawing from the little retirement fund I have left to live this way.

Please SEC, continue Quarterly Reporting requirements!
I appreciate your attention to this matter.
Thank you.

Joann D'Aprile-Lubrano, D.O.
Kingsport, TN

Joanna Biessener — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joanna Biessener Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Small investors already have a disadvantage in the market, this would triple it. We need quarterly reports to make informed decisions for our investments. This rule would, once again, give the millionaire/billionaire class the upper hand.
Maintain quarterly reports. Please.
Thank you.

Joanna Bruner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joanna Bruner Affiliation: Jun. 17, 2026 Keep the reporting quarterly. As a retired citizen with my life savings in ETF's, stocks and bonds it is crucial to have access to current data.

Joanna Bruner

Joanna Varga — Jun 17, 2026
Subject: S7-2026-15 From: Joanna Varga Affiliation: Jun. 17, 2026 Keep this rule so CEO's are accountable. Do not roll back regulations to protect the American people and our economy.

Sent from my iPhone

Joanne — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joanne Affiliation: Jun. 17, 2026 This is bonkers- MUST have timely quarterly reports! Proven a failure and no evidence shows it is a policy supporting the public interest.

JoAnne Matty — Jun 17, 2026
Subject: S7-2026-15 Comment From: JoAnne Matty Affiliation: Jun. 17, 2026 To Whom It May Concern:
I'm an investor and I rely on quarterly reports to make decisions about my retirement savings. I rely on quarterly information to make those decisions, and longer gaps create an unfair advantage for corporate insiders. Besides, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. And finally, the savings to companies aren't worth the cost to me. My investments will take the biggest hit, not corporations.

Respectfully,
JoAnne Matty

Joanne Minton — Jun 17, 2026
Subject: S7-2026-15 From: Joanne Minton Affiliation: Jun. 17, 2026 How could you possibly believe most of us are that stupid?

Joanne Osmun-Jerez — Jun 17, 2026
Subject: S7-2026-15 From: Joanne Osmun-Jerez Affiliation: Jun. 17, 2026 Even school children get quarterly report cards that must be signed by a parent and returned to the school! The people who run companies should have to do the same to account for all their actions!

Sent from my iPhone

Joanne Ruzicka — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joanne Ruzicka Affiliation: Jun. 17, 2026 I strongly believe quarterly reports are necessary for monitoring investment and making adjustments as needed. Confidence will be lost by investors if they don't have quarterly reports. This will be bad for companies that rely on investors.
Joanne Ruzicka

Sent from my iPhone

Joanne Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joanne Williams Affiliation: Jun. 17, 2026 Even small fluctuations affect small businesses more profoundly. Monitoring and adjusting are critical to success

Sent from my iPhone

Jocelyn Brown — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jocelyn Brown Affiliation: Jun. 17, 2026 Please keep earnings reporting quarterly! I worked 30 years in tech and rely on my investments for retirement. Quarterly reporting is critical to navigating the market and making good investment decisions.
Jocelyn Brown, Retired Sr. Compliance Manager
Santa Cruz, California

Jocelyn Lemichuk — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jocelyn Lemichuk Affiliation: Jun. 17, 2026 Jocelyn Lemichuk

Sent from my iPhone

Jocelyn Rehbock — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jocelyn Rehbock Affiliation: Jun. 17, 2026 We the people need to remain informed
Keep them accountable on a quarterly basis

Jocelyn

Jodi Toole — Jun 17, 2026
Subject: S7-2026-15 From: Jodi Toole Affiliation: Jun. 17, 2026 I use quarterly reports to better steer my investments. Jodi Toole, retired.

Sent from my iPhone

Jodie Edwards — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jodie Edwards Affiliation: Jun. 17, 2026 Absolutely must be quarterly!!!
Jodie Edwards
Licensed Mental Health Counselor, Jupiter, FL
I work my ass off for our future leaders/ affluent high schoolers and some less affluent helping them navigate effectively through the high depressive and anxious times is not for the faint of heart. I don't make much in a salary therefore, my entire social security is going to make a huge difference. I have worked since age 14 please do what is right.

Sent from my iPhone

Jody Hartzell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jody Hartzell Affiliation: Jun. 17, 2026 You need to listen to the citizens of this great country. It is very important for filings to be made quarterly. Enough can happen in a three month period let alone a six month period. This nation deserves transparency in our corporations!

Judy Zoeller

Jody Saylor — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jody Saylor Affiliation: Jun. 17, 2026 To whom it may concern:

Quarterly reporting must be maintained. In an era of global accessibility and instant information flow, the expectation of transparency has never been higher — reducing disclosure frequency would move us in exactly the wrong direction.

The move away from frequent reporting in the 1950s and 60s demonstrated exactly what happens when investors are left in the dark. Markets didn't thrive — they struggled. There's no reason to believe the outcome would be different today, and every reason to believe it would be worse given how quickly information — and misinformation — now travels.

Quarterly reporting isn't a burden on companies. It's the foundation of the trust that makes public markets function.

Jody Saylor
Attorney at Law
Houston, TX

Sent from my iPhone

Jody Thompson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jody Thompson Affiliation: Jun. 17, 2026 Quarterly reporting is important to every investor that does not have insider information. This proposal is just another way to screw the investor.

Thanks,

Jody Thompson

Joe Chiaramonte — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joe Chiaramonte Affiliation: Jun. 17, 2026 Quarterly and honesty not semiannually the companies are running the financials monthly so no reason not to show quarterly results

Sent from my iPhone

Joe Cruz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joe Cruz Affiliation: Jun. 17, 2026 The SEC has a duty to protect the public trust. The quarterly rule is critical to that obligation

e j cruz

Joe Haugen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joe Haugen Affiliation: Jun. 17, 2026 It seems that laws should protect everyone. This seems to be one of those laws that is only good if no one wants to

break the law. Please don’t pass this law because it doesn’t make anyone safer but it seems to open up the avenue for theft.

Sent from my iPhone

Joe Lowery — Jun 17, 2026
Subject: S7-2026-15 From: Joe Lowery Affiliation: Jun. 17, 2026 Dear SEC,
Please do your job and protect small middle-class investors like my self. We cannot survive another Enron scandal. It's your job as the SEC to protect our investments. Quartly reporting is the only honest way to ensure invest fairness.
Thank you,
Joseph Lowery
Tacoma, WA 98404

Sent from my T-Mobile 5G Device
Get Outlook for Android

Joe Maddage — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joe Maddage Affiliation: Jun. 17, 2026 Don’t put me in the DARK! J Maddage Pa. I need all the information I can get to make the right decision.

Sent from my iPhone

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joe mcguinness — Jun 17, 2026
Subject: S7-2026-15 From: joe mcguinness Affiliation: Jun. 17, 2026 Why are you changing something that works?
Who are you representing?
Why does this all of a sudden need changing?
You need to remember who you serve
Joe McGuinness
Retired
South Carolina

Get Outlook for iOS

Joe Meyer — Jun 17, 2026
Subject: S7-2026-15 From: Joe Meyer Affiliation: Jun. 17, 2026 We need to keep on holding people for fraud, especially if they are CEOs!

Joe Nelson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joe Nelson Affiliation: Jun. 17, 2026 Keep quarterly reports!

Joe Nelson
Executive Director
IWJG
1-888-777-8363 office
1-213-598-4424 mobile
Joenelson@cox.net

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joe reid — Jun 17, 2026
Subject: S7-2026-15 Comment From: joe reid Affiliation: Jun. 17, 2026 If I have to pay taxes quarterly then you should be reporting quarterly. It's basically the same thing. The investing public needs to know. Keep reporting!

Joe Schortz — Jun 17, 2026
Subject: S7-2026-15 From: Joe Schortz Affiliation: Jun. 17, 2026 Joseph R. Schortz, CPA, member of the former AICPA Group of 100 in 2001, 2002
The fraud window was closed due to abuse! Has human nature changed? Representative Pallone from NJ fought for it then and we expect he and others to stand true!

Joe Schortz, CPA

Sent from my iPhone

Joe Thursby — Jun 17, 2026
Subject: S7-2026-15 From: Joe Thursby Affiliation: Jun. 17, 2026 Stay quarterly stay honest!!

Joe Velasco — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joe Velasco Affiliation: Jun. 17, 2026 The proposed change erodes overall market efficiency as pricing will stray further away from corporate performance and be MORE driven by speculation. Change will also increase the advantage people with insider knowledge have in the marketplace, since their knowledge can be leveraged over a longer period of time before public disclosure. Quarterly reporting offers a reasonable balance between the overhead of reporting, and the necessity of transparency to drive market decisions. Shifting to a 6 month cadence would be like deciding that an aircraft with airspeed and altimeters that only update every 2 minutes, should operated on 4 minute cycle. The difference can drive massively harmful assumptions.

Joe@headstrong.net — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joe@headstrong.net Affiliation: Jun. 17, 2026 Please continue to require quarterly reporting. Retail stock buyers need this information.
Thank you!

Sent from my iPad

Joel Ackerman — Jun 17, 2026
Subject: Comment re: S7-2026-15 From: Joel Ackerman Affiliation: Jun. 17, 2026 As retirees who live primarily on our investments, this proposed rule change will be disastrous, and will force us to consider leaving the market entirely. It's bad for investors and good for companies who may play fast and loose with our money. Please protect retail investors—insiders have the advantage already.

Sincerely,

Joel Ackerman
Cumming, GA

Joel Stern — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joel Stern Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

For over 50 years requering company to file every quarter has been the rule. Now you want to allow them to file every 6 months. This makes no sense. How many Enrons do you want to create . With the economy the way it is companies would be more likely than not to have issues that the federal government needs to monitor and protect investors from unscrupulous executives. You need to protect the average person

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JoEllen — Jun 17, 2026
Subject: S7-2026-15 Comment From: JoEllen Affiliation: Jun. 17, 2026 I strongly recommend to continue quarterly reporting to stop further illegal activity.
JoEllen Culley
Employer Advisor

Sent from Proton Mail for iOS.

Joette Knapp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joette Knapp Affiliation: Jun. 17, 2026 Why would you want to change to something that was proven to be wrong? Keep Quarterly Reporting!!

Yahoo Mail: Search, Organize, Conquer

Johanna Daudsyah — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Johanna Daudsyah Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Hands off. My savings is mine for retirement. Why would you change my ability to feed myself and my family in retirement? Protect your constituants

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Johanna Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Johanna Taylor Affiliation: Jun. 17, 2026 My name is Johanna Taylor, and I work as an administrative assistant and participate in a simple IRA plan through my job. I want to keep receiving my quarterly reports on my investments. Please do not change the reporting requirements on the financial firms, investing, my retirement funds

Sent from my iPhone

John — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 17, 2026 Keep the quarterly reports. Hide nothing from the public.

Sent from my iPhone

John Beach — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Beach Affiliation: Jun. 17, 2026 Retain quarterly reporting. America under Donald tRUMP is messed up enough with his emphasis on enacting many changes in the financial field and this change in reporting frequency is not an action that will be a good thing for the people of America who are already being treated as second class people. The quarterly reporting has worked well since it was begun and a change back to a semi-annual reporting of the 50’s, 60’s will have devastating effects on the American population. RETAIN QUARTERLY REPORTING !!!!

numbers are going in the right direction. I believeinformation and transparency are key to a more secure investing environment. The most important asset in any investment is the ability to keep track of it closely like the day traitors wanna know what's going on with their investments. Maybe required email reporting and if not an extra fee for the paperwork to be sent by usps. I believe less oversight reporting undermine's confidence in the system. Please vote to keep the scheduled quarterly statements coming…… best regards , John Jay Brown.

Sent from my iPhone

John C. Crabtree — Jun 17, 2026
Subject: S7-2026-15 From: John C. Crabtree Affiliation: Jun. 17, 2026 It appears there is no business reason for this move to give more time to lie about the companies health!

Sent from my iPad

John Cain — Jun 17, 2026
Subject: S7-2026-15 From: John Cain Affiliation: Jun. 17, 2026 Why reduce the number of reports in the new gilded age of corruption? Keep the rule in place

Respectfully,

John Cain
Attorney at law
WSBN # 16164

Sent from my iPad

John Claset — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Claset Affiliation: Jun. 17, 2026 My name is John Claset. I am a managed services lead for an IT company that acts as MSP for several hardware stores. This matters to me because I am a retail investor and rely on maintaining my own account to keep myself capable of managing my health insurance as a type 1 diabetic. Reporting should remain quarterly. There's absolutely no excuse at all to return to the archaic standards of the 50s. We are beyond ticker tape and screaming brokers. We live in a digital world and every company is perfectly capable of maintaining quarterly reports with little impact on their bottom line, and any company that objects to this on fiscal grounds is weak and has poor financial acumen.

John Cormier — Jun 17, 2026
Subject: S7-2026-15 From: John Cormier Affiliation: Jun. 17, 2026 Do not do it remember the list of companies that put peoples pension savings in turmoil. Doing quarterly reports are easy if your company is managed correctly. Good software and operations properly managed.

Former CEO
John Cormier

Sent from my iPhone

John Delaney — Jun 17, 2026
Subject: S7-2026-15 From: John Delaney Affiliation: Jun. 17, 2026 With employees being personally affected by the possible instability of their work longevity, quarterly responsibility should be maintained.

John E. Olney Jr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John E. Olney Jr Affiliation: Jun. 17, 2026 There is no viable argument for changing the reporting schedule to semi annual. This only allows for less transparency and deceit. Do not make the change. John Olney Virginia

Sent from my iPhone

JOHN F. CREAMER — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JOHN F. CREAMER Affiliation: Jun. 17, 2026 In this fast paced world the reporting must remain as it is currently in order for companies and individuals to make smart decisions. Why change something that works?

Sent from my iPhone

John Felder — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Felder Affiliation: Jun. 17, 2026 Keep compliance quarterly. With the amount of fraud & scams occurring at record rates, this would to reduce risks for the average investor.

John Foster — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Foster Affiliation: Jun. 17, 2026 I am opposed to changing the present quarterly reporting requirement. My wife and I are approaching 80 and investments are important to our independence and ability to leave an inheritance for our family members.

John Foster
Orangevale, CA

John Fuldner — Jun 17, 2026
Subject: S7-2026-15 From: John Fuldner Affiliation: Jun. 17, 2026 The SEC must maintain its

quarterly CEO reporting requirement to prevent another ENRON debacle.

John Gaither — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Gaither Affiliation: Jun. 17, 2026 Do not pass this. We do not want this!

Sent from my iPhone

John Gamez — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Gamez Affiliation: Jun. 17, 2026 Continue with the status quo.

Sent from my iPhone

John Goodson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: John Goodson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
End this corporate greed suck or face real consequences.

John Higgins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Higgins Affiliation: Jun. 17, 2026 I like getting the figures quarterly, and I hope that stays.
If Warren Buffet thinks quarterly reporting is a good thing, I'll side with him. Keep it as is.
I don't need to lose a third of my savings over this nonsense.

John Higgins
Fort Worth Texas

Sent from my iPad

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john hood — Jun 17, 2026
Subject: Comment on S7-2026-15 From: john hood Affiliation: Jun. 17, 2026 Keep Quarterly

Sent from my iPhone

John Jensen — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Jensen Affiliation: Jun. 17, 2026 It was put in place for a reason, and that is to promote greater transparency and allow more access for small investors. John Jensen, Director of mental health program.

Sent from my iPhone

John Jervis None — Jun 17, 2026
Subject: File No. S7-2026-15 From: John Jervis I oppose changing financial reporting. Keep it as it is and require them to sign or face prison. Trust is a commodity.

John Kelly — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Kelly Affiliation: Jun. 17, 2026 When business has become predatory and wants to charge customers more if they can possibly afford to pay more, I would think you had better watch them more closely, don't you? Otherwise you seem complicit.

John Kelly, MD, MPH

John Kennedy — Jun 17, 2026
Subject: S7-2026-15 From: John Kennedy Affiliation: Jun. 17, 2026 Encourage the CEOs to ean their huge salaries and show accountability. With great compensation comes greater responsibilities. Help them to exibit integrity.

In Christ's Name,

John Kennedy

USAGM Missions Associate
PennDel Field Rep - Church Mobilization / RV Volunteer

John Kingsbury — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Kingsbury Affiliation: Jun. 17, 2026 R’s always want to roll back financial regulations whether Wall Street or big banks. Check history. Less financial regs are costly mistakes. Billion dollar corps don’t need less reporting or less regulations.

Sent from my iPhone John Kingsbury

John Lambert — Jun 17, 2026
Subject: S7-2026-15 From: John Lambert Affiliation: Jun. 17, 2026 I believe the requirement should be for monthly signatures; therefore, maintaining a quarterly schedule is the absolute minimum we should accept. While I recognize the administrative burden this may place on the company, they have demonstrated a clear need for consistent oversight.

As an Armament Technical Specialist for the Air Force in Oklahoma, I have seen firsthand that

corporations require direct supervision to ensure they act in the best interest of the public. We must maintain these strict standards to prevent any further instances of non-compliance.

Best regards,
John Lambert

John Lee — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: John Lee Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do what you know is right not what big corporations tell you to do grow a pair and get to work .

John Lewter — Jun 17, 2026
Subject: S7-2026-15 From: John Lewter Affiliation: Jun. 17, 2026 Fraud Fraud is still out there waiting to come back the second you loosen the shackles

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JOHN LINDSTROM — Jun 17, 2026
Subject: Comment on S7-2026-15 From: JOHN LINDSTROM Affiliation: Jun. 17, 2026 To the SEC,

As an individual investor, it is critical to have continuous reporting of information. We as shareholders are the owners of the corporations and need to be able to make decisions based on constant and accurate reporting from corporate executives. Quarterly reporting helps ensure that we have the needed information to make the best decisions for ourselves and the companies we own. Therefore, I strongly urge the SEC to not return to semi-annual reporting by the companies. There were good reasons it was ended more than 70 years ago, and with the ability today to control, skew and misinform via instant technology it is critical quarterly reporting remain.

Sent from my iPhone

John M — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John M Affiliation: Jun. 17, 2026 Please keep company reporting quarterly, keep it relevant! In this fast paced economy, things change quickly based on events good and bad. Reporting quarterly keeps the status relevant and hopefully accurate. Like the old saying “If it ain’t broke, don’t fix it”!
Thank you, John Meyer, Retired company accountant from Ohio

Sent from my iPhone

John M. — Jun 17, 2026
Subject: S7-2026-15 From: John M. Affiliation: Jun. 17, 2026 Publicly traded companies should be required to disclose this information. “Responsible” oversight is never a bad thing and helps the hard working little guys feel more safe when it comes to investing their hard errand savings!

Sent from my iPhone

John McCullagh — Jun 17, 2026
Subject: S7-2026-15 Comment From: John McCullagh Affiliation: Jun. 17, 2026 As a retiree, dependent on dividend income, I need timely information to navigate the markets. If I wanted to invest in the dark, I would invest in the Chinese stock market.

John M.

John McKinney — Jun 17, 2026
Subject: S7-2026-15 Comment From: John McKinney Affiliation: Jun. 17, 2026 This is a horrible idea, and it signals to the public that the SEC wants to hide nefarious business practices and outcomes. If companies' performances cannot withstand regular light and scrutiny, those companies should likely not enjoy investment from the public. Roaches love the dark.

Sent from my iPad

John Mezger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Mezger Affiliation: Jun. 17, 2026 As a small, individual investor, I look forward to and depend on, quarterly reports reports keep analyists up to date and the can determine trends in a business mire accurately than they could with semi-annual reports

Sincerely ,
John Mezgee

John Miedema — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Miedema Affiliation: Jun. 17, 2026 Protect American consumers and do not change the reporting rules. How about you show some actual spine and not just give everything away to the wealthy class? History showed that this was a bad idea the first time it was done.

Get Outlook for iOS

John Moore — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Moore Affiliation: Jun. 17, 2026 John C Moore, Retired, Gibbstown NJ

Less information is never better, keep the quarterly reports or make them bi- monthly

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John Moore — Jun 17, 2026
Subject: S7-2026-15 From: John Moore Affiliation: Jun. 17, 2026 I think that if the US government will pay investors 100% of their losses (tax free, both Fed & states) then do away with the paperwork. Otherwise keep it!

Sent from jmoorekc@att.net

John Morgan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: John Morgan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
As an individual investor, I am writing to oppose proposals to shift corporate reporting from a quarterly to a semi-annual cycle.
Quarterly reports are often my primary window into a company's actual performance. Reducing that frequency would leave retail investors like me relying on stale data for months at a time, while insiders and well-resourced institutions retain access to more current information through other channels. This asymmetry would put ordinary shareholders at a significant disadvantage when making buy, hold, or sell decisions.
I'm also concerned about overvaluation risk. Stock prices can drift further from fundamentals when timely earnings checkpoints are removed, inflating bubbles that may not correct until a six-month report reveals the truth—often abruptly and at investors' expense.
Fraud risk is equally troubling. Quarterly filings create regular accountability checkpoints. Extending that interval gives bad actors more time and more cover to misstate financials before detection.
I urge the Commission to preserve quarterly reporting to protect investors like me and maintain trust in U.S. markets.
Respectfully,
John Morgan

John Mueller — Jun 17, 2026
Subject: S7-2026-15 From: John Mueller Affiliation: Jun. 17, 2026 Keep the rules and protect the investors!

Yahoo Mail: Search, Organize, Conquer

John Myers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Myers Affiliation: Jun. 17, 2026 I am totally AGAINST any degredation to financial oversight regulations of 2026! We need to keep accurate reporting by companies quarterly without loopholes compromising that accuracy.

John

John Nowosad — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: John Nowosad Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Quarterly disclosures are important because they inform the retail investor about the current revenue and profits that a company is making. Why would the SEC want to require less reporting from corporations? Your purpose is to protect the retail investor's interests and Quarterly disclosure are apart of that because they are of interest to the retail investor. For what purpose would the SEC purpose such an idea in the first place? This is very suspicious. I do not blindly invest and this proposal would blindly the retail invest for six months. Do you have a problem with the retail investors making money. This proposal is in the opposition direction of what should be proposed. All this being said I believe more profit and revenue reporting should occur for the largest corporations and if the reporting requirements are too much for small starting companies then they can report less but only be allowed to trade their stock on certain days of the week. Therefore if they want to report less then they get limited trading hours.

John Ochs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Ochs Affiliation: Jun. 17, 2026 One word…. QUARTERLY

John Ostapkovich — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Ostapkovich Affiliation: Jun. 17, 2026 Quarterly reporting should be maintained in the interest of good corporate governance.

John P — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John P Affiliation: Jun. 17, 2026 Companies need to continue monthly reporting! There should be no change from the reporting companies needs to do today.

Sent from my iPhone

John Perdue — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Perdue Affiliation: Jun. 17, 2026 We need quarterly reports!

John Perdue

John Pisini — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Pisini Affiliation: Jun. 17, 2026 Please don't change the rules

Sent from my T-Mobile 5G Device
Get Outlook for Android

John Rainey — Jun 17, 2026
Subject: S7-2026-15 From: John Rainey Affiliation: Jun. 17, 2026 John Rainey, teacher. Maryland. Keep the reports quarterly!

John Ralston (Jack) — Jun 17, 2026
Subject: S7-2026-15 From: John Ralston (Jack) Affiliation: Jun. 17, 2026 This is yet another instance of the corruption of our democracy to divide this country into two factions, the wealthiest overlords and the groveling serfs. These laws should be strengthened, not weakened!!

Sent from my iPhone

John Russell Foster — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Russell Foster Affiliation: Jun. 17, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. Don’t allow the change.

Regards,
John R. Fostet

Sent from my iPhone

John Rutledge — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Rutledge Affiliation: Jun. 17, 2026 Just another form of theft. It shoves the little guy out with more risk involved making it easier for bigger fish to acquire the smaller fish. The only people this would benefit is big companies.

John Ryan — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Ryan Affiliation: Jun. 17, 2026 Keep the reporting quarterly.

John Stillmank — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Stillmank Affiliation: Jun. 17, 2026 John Stillmank, Disability Determination Supervisor.

I very much appreciate and value the quarterly reports of the companies that inform and protect my

investment portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

John Stout — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Stout Affiliation: Jun. 17, 2026 To whom it may concern: Enough is enough and 2x year is NOT enough reporting. I implore you not to make this change that will further erode the middle class's financial stake in our economy.
The SEC has a fiduciary responsibility to the people of the US to insure a fair playing field for investors. Allowing this change is antithetical to the mission of the agency. Do the right thing and leave reporting at a quarterly basis. Thank you.
John
Stout

Yahoo Mail: Search, Organize, Conquer

John Sullivan — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Sullivan Affiliation: Jun. 17, 2026 John Sullivan Sr Wealth Advisor, S7, 8, 9, 24, 51 and 66 licensed in all 50 states Removing transparency for reporting is not going to benefit the markets, nor investors. With modern software
and bookkeeping, we should be moving towards more transparency than less. This is going to allow companies to delay reporting negative results or information, compounding the effects on stock pricing to the down, harming investors.

Yahoo Mail: Search, Organize, Conquer

John Thombs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Thombs Affiliation: Jun. 17, 2026 Quarterly reporting is the best thing for all ,especially small investors
who have counted on its growth for future retirement.Leave it a lone.

John Torkos — Jun 17, 2026
Subject: S7-2026-15 From: John Torkos Affiliation: Jun. 17, 2026 Quarterly reports must be retained for publicly traded companies. John Torkos Hackettstown NJ

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

John Vanderkin — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Vanderkin Affiliation: Jun. 17, 2026 I strongly oppose an option to lift the quarterly filing requirement. As an investor, I use this timely information to make

investment decisions.

Additionally, removing the quarterly requirement creates a large opportunity for corporations to hide information that will have a large negative impact on individual investors.

The costs of quarterly filing do not outweigh the negative impact this change would have. Keep the quarterly filing requirement in place and enforced.

John Vanderkin
Retired, former VP Operations for an IT support company

John Vanover — Jun 17, 2026
Subject: S7-2026-15 From: John Vanover Affiliation: Jun. 17, 2026 John Vanover, retired, 77 years old, in Alaska. The whole idea of semi annual versus quarterly reporting is stressful!!
Semi annual reports require too much time to elapse between investor decisions. What is happening directly affects investor decisions. Semi annual reports don't allow the "average" investor to keep up. Thank you for your time.

John Vanover

John Warner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Warner Affiliation: Jun. 17, 2026 The general public and more specifically the shareholders need and deserve full disclosure at least quarterly.

Sent from my iPhone

John Weller — Jun 17, 2026
Subject: S7-2026-15 Comment From: John Weller Affiliation: Jun. 17, 2026 Another loop- hole for the wealthy to get richer. NO!

Sent from my iPad

John Woicikowfski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: John Woicikowfski Affiliation: Jun. 17, 2026 Keep it the way it currently conductive

Sent from my iPhone

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john zolnikov — Jun 17, 2026
Subject: S7-2026-15 From: john zolnikov Affiliation: Jun. 17, 2026 White-collar crime that wipes out investors money with fraud or deceit needs the same punishment as any capital crime.

Sent from my iPad

Johnny Bullington — Jun 17, 2026
Subject: S7-2026-15 From: Johnny Bullington Affiliation: Jun. 17, 2026 Quarterly "filed" signed reports provide a level of accountability that is in the investors' best interest. Your proposal to reduce the reporting periods to semi-annual and annual waters down
compliance by CEOs and CFOs.

Yahoo Mail: Search, Organize, Conquer

Jolee Fanton — Jun 17, 2026
Subject: S7-2026-15 From: Jolee Fanton Affiliation: Jun. 17, 2026 ceo' s are crooked enough. the government needs to kerp public moniws accountable. otherwise it wilk turn into a money laundering mess

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Jon King — Jun 17, 2026
Subject: S7-2026-15 From: Jon King Affiliation: Jun. 17, 2026 This serves only insiders and those trying to deceive the public for their own gain. The middle class always pays the price for this.
DO NOT CHANGE THE EXISTING REGULATIONS! We do not need another Great Depression. Things are bad enough..

Jon Moulesong — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jon Moulesong Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need more transparecy, not less. Enough with the dark money BS!!!

Jon Sullivan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jon Sullivan Affiliation: Jun. 17, 2026 Terrible idea.

Sent from my iPhone

Jonathan Baker — Jun 17, 2026
Subject: S7-2026-15 From: Jonathan Baker Affiliation: Jun. 17, 2026 Corporations live by their quarterly earnings. I see no reason CEO should not have to back each one up with their personal assurance as to their accuracy.

Sent from my iPhone

Jonathan Bowie — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Bowie Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Retail investors need public quarterly filings because, unlike institutional investors with access to management teams, private briefings, and armies of analysts, they rely almost entirely on public disclosures to make informed buy, hold, or sell decisions. Without the 10-Q, a retail investor has no reliable, standardized way to assess whether a company's revenue is growing or shrinking, whether margins are compressing, how much debt is on the balance sheet, or whether management's narrative in earnings calls is actually supported by the underlying numbers. The quarterly cadence matters specifically because a full or half year is too long a company can deteriorate significantly in two or three quarters, and without interim disclosures, retail investors would be the last to know, effectively subsidizing better-informed insiders and institutions. In short, quarterly filings are the primary leveling mechanism that gives everyday investors a fighting chance in a market otherwise tilted toward those with privileged access to information.

Jonathan Cheever — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Cheever Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This game is rigged enough. Give us hope that there is at least a chance for retail investors.

Jonathan Cheever

Jonathan Ehrlich — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jonathan Ehrlich Affiliation: Jun. 17, 2026 Reducing financial reporting to semi-annually is a bad idea. Allows for less openness and less information to investors

Jonathan Ehrlich

Jonathan Griffith — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Griffith Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: publicly traded companies quaterly disclosures must remain open to all investors equally. Restricting disclosure favors one investor class over another shifts risk exposure to the uninformed. Never disclose individual personal or businesses trading or investment information. This should only be dislosed by class aggregate, if at all.

Jonathan Mills — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Mills Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Ban this fraud enabling behavior.

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joni jones — Jun 17, 2026

Subject: S7-2026-15 From: joni jones Affiliation: Jun. 17, 2026 Keep it Quarterly
Joni Jone, Small business owner

Sent from my iPhone

Jordan Dubson — Jun 17, 2026
Subject: S7-2026-15 From: Jordan Dubson Affiliation: Jun. 17, 2026 This is an open invitation to fraud. Millions of Americans will be ruined.

Jordan Dubson
Jdubson2@gmail.com
Sent from my IPhone

Jorge Villarrubia — Jun 17, 2026
Subject: File No. S7-2026-15 From: Jorge Villarrubia The Motley Fool Community, individual investors deserve more transparency, not less. Save the 10Q.

Jori Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jori Johnson Affiliation: Jun. 17, 2026 I feel that it should continue. There's enough shady dealings in financial management as it is.

Jori Clarke Johnson

Joris Hines — Jun 17, 2026
Subject: S7-2026-15 From: Joris Hines Affiliation: Jun. 17, 2026 Monitor their every move. Do not reduce sentences.

Jose DeJesus — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Jose DeJesus Affiliation: Jun. 17, 2026 Keep the Quarterly Reporting.

Sent from my iPhone

Josean Terrón — Jun 17, 2026
Subject: S7-2026-15 From: Josean Terrón Affiliation: Jun. 17, 2026 Keep a check on those that can really hurt our economy. Don't let them go without supervision or something will happen normally not good for the USA. You work for us("we the people ")not the corporate world.

Joseph Cheavens — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joseph Cheavens Affiliation: Jun. 17, 2026 Absolutely NO!!!! This is a terrible idea.

Get Outlook for iOS

Joseph Conder — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joseph Conder Affiliation: Jun. 17, 2026 We need more transparency and not less . This is less. Retain quarterly reporting !

Sent from my iPhone

Joseph DeMott — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joseph DeMott Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

Please do not implement Rule S7-2026-16.
We need more transparency and accountability, not less, to protect the average working persons investment and prevent insider cheating.
In addition, the reason for this change is questionable.Filing quarterly reports should not be difficult for large investment firms as they have ample resources to process this info.
Protect consumer investments and prevent corporate malfeasance as your agency is required to do.
Thank you.
Joe DeMott

Joseph E Hopkins III — Jun 17, 2026
Subject: File No. S7-2026-15 From: Joseph E Hopkins III We need more transparency not less.

Joseph Fagg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joseph Fagg Affiliation: Jun. 17, 2026 SEC:

Joseph Fagg, retiree, investor, Federal Way, Washington.

Quarterly reporting is essential to managing investments. Please do not allow a rule change that will impact retired people's investments. Information is power. The lack of information makes an investor powerless and unable to make timely decisions.

Respectfully submitted,

Joseph Fagg

Joseph Forte — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joseph Forte Affiliation: Jun. 17, 2026 Joseph Forte. Retired Another level of protection for our built up savings...gone!
Please I do not let this happen!

Joseph Glandon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joseph Glandon Affiliation: Jun. 17, 2026 I support continuing the requirement of quarterly financial statements. I believe that allowing a longer period between financial statements will keep valuable information away from investors which will affect their ability to wisely manage their investments. Joseph Glandon, Pickerington, Ohio

Sent from my iPhone

Joseph Jennings — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joseph Jennings Affiliation: Jun. 17, 2026 Joseph Jennings, Jackson, NJ. I am a retiree and quarterly reporting helps me make educated decisions on my investments.

Yahoo Mail: Search, Organize, Conquer

Joseph Kesselman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joseph Kesselman Affiliation: Jun. 17, 2026 My God, why would you _want_ to permit companies to hide relevant data from their investors? The disruption to the market from loss of trust would far outweigh any savings achieved by reducing the reporting burden. It's not as if the companies don't have to gather the information either way...

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/_ Joe Kesselman (he/him/his)
-/ _) My Alexa skill for New Music/New Sounds fans:
/ https://www.amazon.com/dp/B09WJ3H657/

Caveat: Opinionated old geezer with overcompensated writer's block. May be redundant, verbose,

prolix, sesquipedalian, didactic, officious, or redundant.

Joseph Lowery — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Lowery Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission,
Please don't go through with the new proposal. It would keep investors like me from knowing vital investing information. I rely on the information that is provided to make informed investment decisions.

Joseph Ray — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Ray Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

This proposal is very alarming from my perspective. Historically, providing less data and transparency to the public doesn't lead to positive outcomes for anything, rather it produces the opposite effect.
I have been investing and trading for over a decade now and one of the key pieces of information I rely on is quarterly reports. Without those reports I am left in the dark.

In this age of exponential growth and progress it feels like a major step backwards to be returning to standards that existed over 50 years ago. Positive developments and risks can appear at a moments notice, if anything we should be receiving more data, not less.

Thank you for your time, I ask that you strongly reconsider allowing this proposal to go through as it will lead to a major negative disruption in the markets.

Joseph Sofranko — Jun 17, 2026
Subject: S7-2026-15 From: Joseph Sofranko Affiliation: Jun. 17, 2026 Keep it reporting quarterly. Do not allow repeat executive corruption!

Joseph Stephen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joseph Stephen Affiliation: Jun. 17, 2026 Quarterly reporting is important to keep companies honest. Every time reporting requirements are relaxed, companies tend to break the law. We had the Wall Street crash precisely because of corporate dishonesty. Do not relax the rules on quarterly reporting.

JosephLusardi — Jun 17, 2026
Subject: S7-2026-15 From: JosephLusardi Affiliation: Jun. 17, 2026 Please keep accountability that protects the people.

Sent from my iPhone

Joshua Baldwin — Jun 17, 2026
Subject: S7-2026-15 From: Joshua Baldwin Affiliation: Jun. 17, 2026 Investors and shareholders need quarterly reports, and personally, I would like to see a requirement for monthly reporting. Going to semiannual reporting is not acceptable.

Sent from my iPhone

Joshua Baldwin — Jun 17, 2026
Subject: S7-2026-15 From: Joshua Baldwin Affiliation: Jun. 17, 2026 Hi, my name is Joshua Baldwin, and I have a transportation and logistics professional in Ohio. Business owners, investors, and shareholders all need to be able to access quarterly reports, and personally, I would like to see a requirement for monthly reporting. Going to semiannual reporting is not acceptable.

Sent from my iPhone

Joshua Monley — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Monley Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
More disclosure benefits regular consumers. Please do not change the quarterly reporting rules for corporations.
Kindly,
Joshua Monley

Joshua Rose — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joshua Rose Affiliation: Jun. 17, 2026 To whom it should concern-

Consumers, investors, companies and their employees do not benefit from reduced transparency. The only people who benefit are the crooks, cooking the books, and ripping-off everyone else. Maintain transparency; for the sake of all Americans.
Joshua Rose
Co-Artistic Director, Theatre 4the People
Assistant Teaching Professor, William & Mary
President & Principle, Joshua Rose

Joshua Shoemaker — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Shoemaker Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I believe that Rule S7-2026-15 is a step in the wrong direction. A well informed market is best for all Americans. Restricting information, helps too few compared to how many it hinders.

Joy — Jun 17, 2026
Subject: Quarterly vs Semiannual reporting. From: Joy Affiliation: Jun. 17, 2026 That's absolute insanity to make the reporting time every 6 months instead of quarterly! The bad actors already have 3 months to hide their illegal transactions and cover them up. I can't imagine how much worse it's going to be if they have 6 months to hide their illegal activities. If it's going to be changed at all, it should change to monthly reporting so there is less time to hide their illegal transactions.

Joy Ross

Joy Danielson — Jun 17, 2026
Subject: S7-2026-15 From: Joy Danielson Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING. IT IS GOOD ACCOUNTABILITY.
Thank you,
Joy Bigalke

Sent from my iPhone

Joy Hudson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joy Hudson Affiliation: Jun. 17, 2026 As an accountant I know how important quarterly reporting is to investors. It would be negligent to require anything less.

Sent from my iPhone

Joy Ross — Jun 17, 2026
Subject: File No. S7-2026-15 From: Joy Ross That's absolute insanity to make the reporting time every 6 months instead of quarterly! The bad actors already have 3 months to hide their illegal transactions and cover them up. I can't imagine how much worse it's going to be if they have 6 months to hide their illegal activities. If it's going to be changed at all, it should change to monthly reporting so there is less time to hide their illegal transactions. Joy Ross

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Joyce Gunnip — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joyce Gunnip Affiliation: Jun. 17, 2026 I rely on quarterly reports to make decisions about my retirement. Longer gaps give unfair advantage for corporate insiders. Savings to companies aren't worth the cost to me.
Joyce Gunnip, RN

Sent from my iPad

Joyce Harmon — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Joyce Harmon Affiliation: Jun. 17, 2026 Don’t take my savings by allowing industries to hide their true stress and devalue my investment. This is a destructive practice that will harm older citizens.

Sent from my iPhone

Joyce Haynes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joyce Haynes Affiliation: Jun. 17, 2026 Joyce Haynes, Minister, it matters because I'm tired of the steal.

Yahoo Mail: Search, Organize, Conquer

Joyce Henke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Joyce Henke Affiliation: Jun. 17, 2026 Since this isn't the fifties and profits/losses are not locked into the fifties it would be absurd to copy the fifties. Quarterly reporting is necessary in today's financial world. Thank you, Joy C Henke

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Joyce Ingalls — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Joyce Ingalls Affiliation: Jun. 17, 2026 This is terrible for the American people. We need to move forward and not roll back to 1955! Stop this now!

Sent from my iPhone

Joyce Lee — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Joyce Lee Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
As an individual investor, I oppose the SEC proposal to reduce the frequency of public company reporting from quarterly to semiannual. Regular financial disclosures help me make informed decisions and provide transparency into a company’s performance and risks. Reducing reporting requirements would leave investors with less timely information and make it harder to identify financial problems before they become serious. While I understand the goal of reducing costs for companies, investor protection and market transparency should remain a priority. Public companies benefit from access to capital markets and should continue providing quarterly updates to the investing public.

JR Graham — Jun 17, 2026
Subject: S7-2026-15 From: JR Graham Affiliation: Jun. 17, 2026 The Enron scandal ruined the lives of many hard-working men and women who saw their pensions disappear through greed. I don't believe quarterly reporting is too onerous for any entity. Like any required reporting, it is planned for and produced on time. I like the quarterly format much better than semi-annual or annual because it will reveal issues and get them rectified in a very timely manner. Having written and compiled quarterly reports, I know it can feel like one is always writing them with no break. That is how it

should be. The bigger the company, the bigger the team writing the reports. It is just a part of doing business. Employees have been promised their pensions and have added their own sweat into them. They deserve to know that their company is sound and so are their pensions.
Janet Graham
Retired
Colorado

Juan Rodriguez — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Juan Rodriguez Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
You all are coluding to descrntralize the small investor and monopolize gains to big investor and a select few.

Judie Pruett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judie Pruett Affiliation: Jun. 17, 2026 Quarterly reports are essential for common investors to make sound decisions affecting their financial performance.
I am a common investor, not big business. Protect my investments.
Continue quarterly reports.

JH Pruett
Mississippi

Judith Burg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judith Burg Affiliation: Jun. 17, 2026 It needs to be done on a quarterly basis. I am retired and CT has one of the highest costs of living in the USA. I need to know how much retirement income I have to spend every day. Twice a year doesn't cut it for seniors like me.
Yours truly,
Judith Burg

Judith Foster — Jun 17, 2026
Subject: S7-2026-15 From: Judith Foster Affiliation: Jun. 17, 2026 Please do not let biannual signatures become law. CEOs need to review financial records quarterly for less chances of fraud.
Judith A. Foster
Retired teacher
St Simons Island, Georgia

Sent from my iPhone

Judith henson — Jun 17, 2026
Subject: S7-2026-15 From: Judith henson Affiliation: Jun. 17, 2026 Keep

It quarterly

Sent from my iPhone

Judith Koch — Jun 17, 2026
Subject: S7-2026-15 From: Judith Koch Affiliation: Jun. 17, 2026 RESPONSIBILITY!! WHY NOT REVIEW AND SIGN ONCE A QUARTER UNLESS YOU ARE COVERING UP SOMETHING!

Yahoo Mail: Search, Organize, Conquer

Judith Swanson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judith Swanson Affiliation: Jun. 17, 2026 In regard to the SEC changing the reporting from quarterly, it was a bad idea before & worse now. Investors lost $$ & in today's inflated economy we need all the financial help we can get. Do not change the reporting rules/regulations! Thank you....

Judy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judy Affiliation: Jun. 17, 2026 I object to the move to end quarterly reporting.

Sent from my iPhone

Judy Bishop — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judy Bishop Affiliation: Jun. 17, 2026 Please leave it quarterly

Sent from my iPhone

Judy Buss — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judy Buss Affiliation: Jun. 17, 2026 Needs to be kept quarterly, this is just another Enron case waiting to happen, we've had enough of the corruption from this administration

Sent from my iPhone

Judy Hoffman — Jun 17, 2026
Subject: S7-2026-15 From: Judy Hoffman Affiliation: Jun. 17, 2026 With public sentiment being suspicious of company financials now, this isn't the time to roll back CEO reporting to twice a year. In this oft-precarious environment, we need reliability coming from the C-Suite. Quarterly reporting is the minimum of what investors should see when they are making important financial decisions. As a

retiree these reports are especially important. I need to know my investments will be made with an upright and honest corporation or business. ~Judy Hoffman, Dallas, Texas

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Judy LaPrade — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judy LaPrade Affiliation: Jun. 17, 2026 I'm writing to request maintenance of the quarterly reporting role. We need more accountability in business, not less. Thank you.
Judy LaPrade

Sent from my iPhone

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judy maiga — Jun 17, 2026
Subject: S7-2026-15 Comment From: judy maiga Affiliation: Jun. 17, 2026 This rule is absolutely insane to even consider passing. This could be devastating to millions of Americans. Why is the focus always unprotected businesses and people profiting off everyday Americans instead of everyday Americans? This administration already looks completely corrupt. This will be the nail in your coffin. This will show every American that you do not care about them and you only care about hiding companies who may not be profiting. It’s odd that this is happening right around the time when Elon Musk has finally gotten public stock so he won’t have to show us that his companies continue to lose money. Do not pass this legislation.

Sent from my iPhone

Judy Poole-Jackson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judy Poole-Jackson Affiliation: Jun. 17, 2026 Keep quarterly reporting. Let justice prevail.

Yahoo Mail: Search, Organize, Conquer

Judy Regh — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judy Regh Affiliation: Jun. 17, 2026 NO.

Judy Richardson — Jun 17, 2026
Subject: S7-2026-15 From: Judy Richardson Affiliation: Jun. 17, 2026 Less reporting and accountability means more fraud … allowing the con game to grow …

Sent from my iPhone

Judy Riggs — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judy Riggs Affiliation: Jun. 17, 2026 Need to keep as

transparent as possible.

Sent from my iPad

Judy Shannon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judy Shannon Affiliation: Jun. 17, 2026 Judith Shannon
Retired
Eldridge, Iowa
Please leave the reporting quarterly like it is now. We need the checks more than ever now.

Judy Sifuentes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Judy Sifuentes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The economy is already struggling due to the movement allowed by those who have secured wealth we can not continue with out a collapse and that's not what this system was built on. Keep acompanies accountable share vital data.

JUDY STEPHENS — Jun 17, 2026
Subject: S7-2026-15 From: JUDY STEPHENS Affiliation: Jun. 17, 2026 There is no reason to change the reporting, other than giving time to cover up. We The People have had enough of dishonesty hiding behind rule changes.

Sent from my iPhone

Judy Thacker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Judy Thacker Affiliation: Jun. 17, 2026 Keep the quarterly reports!

Judy Watkins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Judy Watkins Affiliation: Jun. 17, 2026 Judy Watkins, compliance associate. Please keep the reporting quarterly. We want to keep corporations accountable. Please protect our investments. I live in the New York Metropolitan area. Let’s not go back to a system that makes our financial system less secure.

Your consideration is greatly appreciated.

Regards,

Judy Watkins.

Sent from my iPhone

Judye Parent — Jun 17, 2026
Subject: S7-2026-15 From: Judye Parent Affiliation: Jun. 17, 2026 Don't you dare. We've worked too hard to save and invest for our future to have a select and seemingly exempt few exponentially profit at our expense. Accountability is critical!
Judye Parent Manager South Carolina

Julia Baker Springer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Julia Baker Springer Affiliation: Jun. 17, 2026 Dear sirs,

Quarterly reporting is vital to maintaining the value of American portfolios. This is particularly critical for individuals like my husband, a retired member of the U.S. Coast Guard, and myself, as our savings and pensions are tied to the markets.

Twice-yearly reporting is not adequate. I urge you to please retain the requirement for quarterly reporting.

Sincerely,

Julia Springer
Retired Veterinary Pathologist, Babcock Ranch, Florida

Julia Clarke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julia Clarke Affiliation: Jun. 17, 2026 There should be quarterly reports for transparency and to make timely decisions. Don’t change what has been working and provides the non-insider information to make decisions.

Julia Clarke

Julia Cobb — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julia Cobb Affiliation: Jun. 17, 2026 This is the most asinine idea you have come up with yet! Anything to step on the heads and push down further the middle and lower classes!
You are nothing but money grubbing mafia crooks. I’d wondered where underground you’d gone and now you rear your ugly crooked true identity!
HELL NO! We’ve had ENOUGH!
Julia Cobb
President and CEO
EAGLE LAKE PROPERTIES,

Julia Davies — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julia Davies Affiliation: Jun. 17, 2026 Financial disclosure exposes fraud. More is better as far as transparency.

Julia Davis — Jun 17, 2026
Subject: S7-2026-15 From: Julia Davis Affiliation: Jun. 17, 2026 Let's not slip down that slope again, don't change it. Julia Davis Alabama a concerned American citzen!!

Julia Dempz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Julia Dempz Affiliation: Jun. 17, 2026 Take a lesson from history. We need more transparency not less. Keep the quart reporting .

Sent from my iPhone

Julia Rahn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julia Rahn Affiliation: Jun. 17, 2026 Quarterly reports are so important. Anything else is deceptive. Julia Rahn, wife and mother.

Sent from my iPhone

Julia Rapczynski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Julia Rapczynski Affiliation: Jun. 17, 2026 To Whom It May Concern,

I am writing to express my strong support for maintaining the current quarterly reporting requirements.

I am a mental health therapist in Northern Vermont and have been investing for 35 years. Working in community mental health, I have relied on these investments to secure my retirement. It is vital that no changes are made that would jeopardize the retirement funds of individual investors like myself. Altering these protections would be unfair and unethical.

I urge you to keep the existing reporting structures in place to ensure continued transparency and security for all investors.

Sincerely,

Julia Rapczynski

Juliana Balyeat — Jun 17, 2026
Subject: S7-2026-15 From: Juliana Balyeat Affiliation: Jun. 17, 2026 Absolutely MUST keep quarterly reports!!

Julie Benham — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie Benham Affiliation: Jun. 17, 2026 Quarterly reporting is reasonable and responsible reporting. Keep it as such!

Julie Blanchard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Julie Blanchard Affiliation: Jun. 17, 2026 Keep quarterly !

Sent from my iPhone

Julie Castella — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie Castella Affiliation: Jun. 17, 2026 There is already to much accounting tricks, cover ups, insider trading, and outright fraud with a quarterly disclosure. Giving them more time to coverup harm done in the name of profits. Fees and fines are already ridiculously low and have just become a routine cost of doing (bad) business. The bigger the company, the greater the need for additional oversight - not less.

Julie Castella

Sent from my iPhone

Julie Cline — Jun 17, 2026
Subject: S7-2026-15 From: Julie Cline Affiliation: Jun. 17, 2026 Quarterly reporting must stay in effect. It should be monthly for effective oversight.

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julie ford — Jun 17, 2026
Subject: S7-2026-15 From: julie ford Affiliation: Jun. 17, 2026 My husband John worked for Enron and this impacted our lives. Many retirees lost their life savings. We saved and lived mostly on my salary as they were matching John's savings into stock. John was young enough that he was able to work several more years before retirement. We lost around 2 million and we're blocked out from selling.

This is an EXCELLENT example how the Trump administration thinks less regulations will help CEO's make more money. REGULATIONS LIKE THIS ARE IMPORTANT TO PREVENT CORPORATE CRIME. WE HAVE TO STOP THE GREED AND THEFT AND NOT ALLOW TAKING ADVANTAGE OF WORKERS, STOCKHOLDERS AND CONSUMERS!

Julie Ford, Wife of John L. Ford (retired Natural Gas District Manager)
julia.ford1776@hotmail.com
3121 SW Jewell Ave
Topeka, KS. 66611
620.272.4954

Julie G Julianne G — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie G Julianne G Affiliation: Jun. 17, 2026 Shedding light on the workings of our government and seeing that they keep the public informed in a timely manner is essential for the defense of our democracy.

Julie Jaekel — Jun 17, 2026
Subject: S7-2026-15 From: Julie Jaekel Affiliation: Jun. 17, 2026 Keep it Quarterly. Please. Closer monitoring is always beneficial. I am retired in Florida and support regulation that makes sense. Julie Jaekel, Tallahassee Florida

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Julie Johnson — Jun 17, 2026
Subject: S7-2026-15 From: Julie Johnson Affiliation: Jun. 17, 2026 Julie Johnson retired teacher of emotionally disturbed children. We need quarterly reporting to keep our investment accounts like pensions, IRAs, viable and safe. We work hard for our money and require our government to make laws to protect and safeguard it. Especially when we are encouraged to invest those monies for the future. So do not change this reporting this information quarterly.

Sincerely,
Julie Johnson

Julie Nord — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie Nord Affiliation: Jun. 17, 2026 Quarterly reporting is the LEAST that the public is owed. Do NOT reduce the frequency.

Julie Ochoa — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie Ochoa Affiliation: Jun. 17, 2026 There should not be any six month waiting. This is ridiculous. This is absolute corruption. Do your job! The leasing of America needs to stop

Respectfully Submitted,
Julie Ochoa, M.S.

Julie Ray Taxpayer and Investor — Jun 17, 2026
Subject: File No. S7-2026-15 From: Julie Ray To those voting to change the current quarterly reporting to semi annual… I am strongly opposed to this proposal. As an investor not privy to insider information, I feel having to wait 6 months for a report, puts the small investor like me, at a great disadvantage. I understand there is a cost to compiling these reports, but in this age of technology, it is minimal and not really a valid argument. To force the retail sector to make “critical financial and informed decisions” without access to this information in a timely matter is unacceptable. Please do not pass this!

Julie Shelton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Julie Shelton Affiliation: Jun. 17, 2026 Quarterly reporting is necessary for multiple reasons: It allows investors the information to make better decisions; it prevents corporations from hiding unscrupulous or poor decisions; it
gives a better picture of what is actually going on with a corporation's practices and finances, allowing investors more information and keeping them safer from losing money. The fact that this is even being considered, after the reasons the rule was created
in the first place, points to the current administration's penchant for deception and grift at the sake of the common man's interests. The quarterly reporting must continue to keep investor money safe.
Julie R. Shelton Dallas, TX

Yahoo Mail: Search, Organize, Conquer

Julie Small The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Julie Small The companies we trade are not being held back from greatness by the obligation to file four reports a year. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

Julie Spear — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Julie Spear Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I am a retail investor, making decisions about the future of my retirement fund by relying on accurate and timely financial data supplied by corporations.
Reducing quarterly reporting to just twice a year protects insiders and leaves the general public vulnerable to major financial changes they cannot see until it is too late.
I do not want to lose my retirement savings because of a weakening of SEC rules! I urge you to continue to require mandatory quarterly reporting.

Julie Swindells — Jun 17, 2026
Subject: S7-2026-15 From: Julie Swindells Affiliation: Jun. 17, 2026 Many of us have to submit quarterly tax paperwork to IRS, this should be the same timeframe for CEO’s to be held accountable to submit quarterly reporting.

Julie's

Julie Truhlar — Jun 17, 2026

Subject: S7-2026-15 Comment From: Julie Truhlar Affiliation: Jun. 17, 2026 Accountability is important. Stop adding to corruption for the wealthy.

Yahoo Mail: Search, Organize, Conquer

Julie Zammit — Jun 17, 2026
Subject: S7-2026-15 From: Julie Zammit Affiliation: Jun. 17, 2026 To Whom It May Concern,

I am writing to express my strong support for maintaining the requirement for major corporations to provide quarterly reports to the SEC.

As a retiree, I rely on my investment portfolio to supplement my Social Security income. Quarterly reporting provides the transparency necessary for me to evaluate my investments with confidence. Eliminating these frequent updates could have serious consequences for my financial stability and my retirement.

I urge you to keep the current quarterly reporting standards in place to protect individual investors.

Best regards,

Julia B. Zammit

Best regards,

Julie

Julia B. Zammit

Julie Zent — Jun 17, 2026
Subject: S7-2026-15 Comment From: Julie Zent Affiliation: Jun. 17, 2026 We need to keep in contact with these companies. It is too easy for things to get out if hand. ENRON!

Juliet Lamb — Jun 17, 2026
Subject: S7-2026-15 From: Juliet Lamb Affiliation: Jun. 17, 2026 Please keep quarterly accountability. We do not need another Enron. Juliet Lamb, Nashville, TN. Senior citizen.

June Baswell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: June Baswell Affiliation: Jun. 17, 2026 Why go back to

something that doesn't work and loses consumers money.

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june connolly — Jun 17, 2026
Subject: S7-2026-15 Comment From: june connolly Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!!!

Sent from my iPad

June Michaels — Jun 17, 2026
Subject: S7-2026-15 From: June Michaels Affiliation: Jun. 17, 2026 protecting every day citizens us a must. quarterly reporting is a must since enron.
june michaels santa rosa our country needs safeguards to prevent corporate greed.

June Picard — Jun 17, 2026
Subject: S7-2026-15 From: June Picard Affiliation: Jun. 17, 2026 KEEP THEM HONEST, CONTINUE THE QUARTERLY REPORTING. DO NOT TRUST THE FOX TO GUARD THE HENHOUSE

Jung Kim — Jun 17, 2026
Subject: S7-2026-15 Comment From: Jung Kim Affiliation: Jun. 17, 2026 Keep filings quarterly!

More transparency, not less!

Jung Kim

Justin Dark — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Justin Dark Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The playing field should be level for all investors. This rule should not be implemented.

Justin Marx — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Justin Marx Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Reporting is an important requirement for traders to receive transparency on their stock selections. More frequent reporting may make disclosures more difficult for businesses, but they allow the average trader to find and learn about businesses when choosing their stocks to invest in.

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jviglianese — Jun 17, 2026

Subject: S7-2026-15 Comment From: jviglianese Affiliation: Jun. 17, 2026 Should be WEEKLY

Sent from my Galaxy

JW Thomas — Jun 17, 2026
Subject: S7-2026-15 From: JW Thomas Affiliation: Jun. 17, 2026 Stop this!

Blessings,

Jim

James W Thomas

K Chernecky — Jun 17, 2026
Subject: Comment on S7-2026-15 From: K Chernecky Affiliation: Jun. 17, 2026 Rules and regulations were put in place to protect investors. There is no rational explanation for why they would be proposing rolling back reporting rules except to hide things from the investors. Allowing the rules to be rolled back will enable insider trading and will devastate the market for smaller investors. These rules were put in place for good reason and they need to remain in place for the safety and security of every investor.

Get Outlook for Android

K Chernecky — Jun 17, 2026
Subject: Comment on S7-2026-15 From: K Chernecky Affiliation: Jun. 17, 2026 Rules and regulations were put in place to protect investors. There is no rational explanation for why they would be proposing rolling back reporting rules except to hide things from the investors. Allowing the

rules to be rolled back will enable insider trading and will devastate the market for smaller investors. These rules were put in place for good reason and they need to remain in place for the safety and security of every investor.

Thank you.

Kim Chernecky

Get Outlook for Android

K Isaac — Jun 17, 2026
Subject: SEC REPORTS From: K Isaac Affiliation: Jun. 17, 2026 Keep reports QUARTERLY!!
We will not go back to the Robber Baron's insider trading, manipulation and graft against the citizens of the US.
K Isaac
CAlifornia

Sent from the all new AOL app for iOS

K Stretten — Jun 17, 2026
Subject: S7-2026-15 Comment From: K Stretten Affiliation: Jun. 17, 2026 Prompt reporting is vital for investors
The sole purpose of this bill is to make fraud by the elites easier to commit.
Stop this bill.

Sent from my iPhone

Kaia Cohen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kaia Cohen Affiliation: Jun. 17, 2026 Keep it the way it is and make companies remain transparent! There is enough cheating and financial playing around happening for years. This will blind us even more. Do not reduced the number of reporting periods! Make accounting firms more accountable. Make Directors fully accountable!

Kandy Hunt — Jun 17, 2026
Subject: S7-2026-15 From: Kandy Hunt Affiliation: Jun. 17, 2026 My simple comment: I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family. I do not believe that it is too much to ask for large companies who sell their stock on the exchange to make these reports.
Kandy L Hunt. Florida

Get Outlook for iOS

Kara Holbert — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kara Holbert Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This will only lead to fraud. Many retail investors rely on the reports to help them build strategy, with out them, insiders will be the only ones to benefit from the exchange that could potentially lead to more insider trading and unfair advantage

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Karen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 17, 2026 Come on! Just because our failed leadership is rolling everything else backwards in our country, it doesn’t mean you should screw up too. Stop the madness.

KA

Karen Akers-McDowell — Jun 17, 2026
Subject: S7-2026-15 From: Karen Akers-McDowell Affiliation: Jun. 17, 2026 Leave quarterly reports on the quarterly schedule. I like keeping track of my money.

Karen Blaney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Blaney Affiliation: Jun. 17, 2026 Keep quarterly. Do your job.

Sent from my iPhone

Karen Bordewyk — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Bordewyk Affiliation: Jun. 17, 2026 I think quarterly reporting is important, as you wouldn't know what was going on if you only do it yearly.

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karen bosen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: karen bosen Affiliation: Jun. 17, 2026 Please continue quarterly reporting. I am a retired RN after disability. I live in corrupt Illinois, on social security and an annuity that will pay out the last 900$ yearly in November 2026. My home,(my only asset besides a 2005 vehicle), is in need of repairs I cannot afford. I am unable to afford to move. With the blatant corruption and fraud present in every facet of life these days the quarterly reporting is essential.
Karen Bosen Mount Olive Illinois

Karen Brandt — Jun 17, 2026
Subject: S7-2026-15 From: Karen Brandt Affiliation: Jun. 17, 2026 Keep it! In the interest of honesty and integrity, keep it!

Karen Camacho — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Camacho Affiliation: Jun. 17, 2026 This is a terrible idea and history repeating itself - and taking my money with it? No thank you.

Thanks,

Karen Camacho

Karen Dougill — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Dougill Affiliation: Jun. 17, 2026 We do need to return to failed processes

Sent from my iPhone

Karen Elmore — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Elmore Affiliation: Jun. 17, 2026 To Whom It May Concern: The proposed change in reporting should remain quarterly. The old saying, "If it ain't broke, don't fix it." most definitely applies here. I, as a retired individual,
need to carefully monitor and protect the meager amount I have been able to set aside for this period of life that often is tenuous at best. With all the proposed changes to social security and the dwindling work related retirement plans, we must be vigilant
with our personal assets. I urge you to "leave well enough alone," We study history so that we do not repeat past mistakes. The use of reporting biannualy was not successful in the 1950s. Please do not revert to an unsuccessful experiment that is doomed
to fail and cause far reaching, disastrous consequenses. I urge you to continue requiring quarterly reporting. Thank you for your time and consideration. Karen Elmore, retired educator

Yahoo Mail: Search, Organize, Conquer

Karen Fischbach — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Fischbach Affiliation: Jun. 17, 2026 I oppose reducing the reporting of public company financial information. Reports need to continue to be made quarterly. Otherwise insiders have far too much advantage. A reduction in reporting requirements would make buying stocks much more like gambling than investing, where the average investors always lose because the markets are set up to ensure they lose.

Karen M Fischbach, retail investor.

Karen Flesch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Flesch Affiliation: Jun. 17, 2026 Leave it quarterly as is. It works. Don't try to fix what isn't broken.
How can anyone plan for the future if you miss opportunity that has already passed.
This is another attempt by corporations to cause harm to the average investor.

Sent from my iPhone

Karen Hegbloom — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Hegbloom Affiliation: Jun. 17, 2026 In this uncertain time, it is essential to promote transparency especially with regard to investments. All this can do is promote lack of confidence and insure that people will begin to invest elsewhere.

Sent from my iPhone

KAREN HERZOG — Jun 17, 2026
Subject: S7-2026-15 Comment From: KAREN HERZOG Affiliation: Jun. 17, 2026 As a former teacher who worked hard to save for retirement please continue to report quarterly! Thank you,
Karen Herzog

Sent from my iPhone

Karen Johnson-Weiner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Johnson-Weiner Affiliation: Jun. 17, 2026 To abandon quarterly reporting would only benefit the dishonest. Is that who the SEC works for now?

Karen M. Johnson-Weiner

Karen Kamenetsky — Jun 17, 2026
Subject: S7-2026-15 From: Karen Kamenetsky Affiliation: Jun. 17, 2026 Quarterly reporting is important for accountability - KERP IT
Karen Kamenetsky

Sent from my iPhone

Karen Kelleher — Jun 17, 2026

Subject: S7-2026-15 Comment From: Karen Kelleher Affiliation: Jun. 17, 2026 This proposal gives an unfair advantage to executives, lawyers, and big institutional investors. There is no other reason to move forward with this. It's time to put a stop to the grift.

Karen Kelleher, investor.

Let us read and let us dance -- two amusements that will never do any harm to the world. --Voltaire

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KAREN LUDWIG — Jun 17, 2026
Subject: Comment on S7-2026-15 From: KAREN LUDWIG Affiliation: Jun. 17, 2026 Do not change the reporting time frame. Leave it at quarterly reporting!

Sent from my iPhone

Karen MARSALIS — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen MARSALIS Affiliation: Jun. 17, 2026 NO GOING DARK AT ALL , KEEP REPORTING QUARTERLY WE NEED TO KEOT INFORMED!

Mrs Karen Marsalis
110 County Road 446
Carthage, Texas 75633

"Blessed is the nation whose God is the LORD, and the people for whom He has chosen for His own inheritance."Psalms 33:12

Karen Montgomery — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Montgomery Affiliation: Jun. 17, 2026 I want quarterly reporting to continue. I am a small potatoes investor and it is important to me that those that guide my investments are not flying blind. We need to put MORE restraints on mega companies, not less.

Sent from my iPad

Karen Moore None — Jun 17, 2026
Subject: File No. S7-2026-15 From: Karen Moore I use the quarterly data and the transcript for tracking my stocks. I am a small investor trying to grow my savings in the face of rising costs against my fixed income. Please don’t increase my risk.

Karen Morgan RN. Atlantic Healthcare — Jun 17, 2026
Subject: File No. S7-2026-15 From: Karen Morgan Please don't go to quarterly reporting..This have been proven not to work in the past..Thank you

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Karen Morrison — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Morrison Affiliation: Jun. 17, 2026 I say no. First year college students know this is a bad idea. Do your jobs, don't try to get paid for doing nothing. Report, report, report. In triplicate. You work for the people and we want those reports. Thank you, you may leave the employee meeting now.

Karen Mortensen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Mortensen Affiliation: Jun. 17, 2026 My name is Karen Mortensen Im a caretaker of my sister with early onset Alzheimer's. My husband & I have saved for 35 years! This would take away from our financial ability to care for ourselves as we go into retirement soon. Please Don't Go Back!!!!!!!

There's no need for the immense changes across this whole country! Please don't change any more things that will harm the middle and lower classes of this country! All of this is so heartbreaking I don't even sleep anymore. Maybe that's the goal? Please don't get into this administration! Do not change anything. At least when it comes to this.

Sincerely,

Karen Mortensen
Parker Colorado

Karen Osborn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Karen Osborn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I oppose this proposed rule because I believe it would ultimately harm individual investors rather than protect them. The proposal appears likely to increase complexity, reduce market efficiency, and create additional costs that will eventually be passed on to everyday investors.
As a retail investor, I rely on fair, competitive, and transparent markets. Regulations should encourage investment, innovation, and broad participation while protecting investors from fraud and abuse. This proposal risks creating unintended consequences that could limit investment opportunities, increase compliance burdens, and make it more difficult for investors to achieve their financial goals.
I encourage the SEC to carefully consider the potential impact on ordinary investors and to pursue alternatives that strengthen investor protections without reducing market access, competition, or efficiency.
Stop hurting Americans!
Karen

Karen P Moise — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen P Moise Affiliation: Jun. 17, 2026 Keep quarterly reports.

Karen

Karen Rex — Jun 17, 2026
Subject: S7-2026-15 From: Karen Rex Affiliation: Jun. 17, 2026 We desperately need quarterly reporting. 6 months is too long between information for investors.

Karen Romanek — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Romanek Affiliation: Jun. 17, 2026 I can't afford to lose anything. I'm 73 and can't go back to work. I'm not alone either. How many of us will lose if this happens. Say no to the Republicans and Trump.

Get Outlook for Android

Karen Russman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Russman Affiliation: Jun. 17, 2026 Quarterly reporting was instituted for a reason after scandals like Enron to help protect consumers. There is no valid reason to change it to semiannually except to benefit big business and decrease oversight.

Karen Russo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Russo Affiliation: Jun. 17, 2026 Quarterly reporting should always stay. Companies, humans are all about corruption and greed currently and making them less responsible for showing their books will only increase the likelihood of corruption. People in the US are tried of companies being more important than the humans they serve.

Sent from my iPad

Karen Trainor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Trainor Affiliation: Jun. 17, 2026 There is no logical reason for extending the SEC review of a publicly traded company's records. People have the right to know the stability of their investments, how the company is being managed, income vs debt ratio

and the salaries and perks given to those responsible for financial oversight. People rely on their investments to fund daily living, education, healthcare and retirement therefore they need to have reliable and current reckoning of continued or potential growth and losses or failures. Extending the review to 6 months puts investors at significant risk and could eventually impact their ability to sustain themselves and their families. Investors need to be able to quickly adjust their investment strategies and corporations need timely reviews to reduce corruption.

Karen Trainor
Retired, Cushman & Wakefield, Procurement Manager

Karen Vinyard — Jun 17, 2026
Subject: S7-2026-15 From: Karen Vinyard Affiliation: Jun. 17, 2026 Karen Vinyard, retired In Florida, please leave reporting to quarterly, we the public deserve more oversight, NOT LESS! We need to know who's ripping us off. We need quarterly reports to help keep lying cheats honest.
Quarterly reporting is a necessity, leave it alone.
Shut the windows of opportunity for their lies, cheating, hiding assets, and stealing our money, all the while they're getting so much richer, they are laughing at us poor peasants down on the lower rungs of life trying to scrape out a living on their scraps.

Karen Walker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karen Walker Affiliation: Jun. 17, 2026 My father was the auditor who put his name to public financial records of publicly traded companies, so the necessity of keeping current and finding problems before they become so big that companies feel the need to hide them isn't lost on me as an investor. Remember Enron and Arthur Andersen. Keep mandatory reporting quarterly so my CalSTRS pension managers and my financial advisor can do their jobs diligently. Respectfully, Karen Walker, independent small business owner, retired teacher and California voter

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Karen Younger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Younger Affiliation: Jun. 17, 2026 Karen Younger, retired, from Missouri. Please keep the reporting quarterly SS this effects my retirement accounts. The current inflation and high prices that we are experiencing have significantly impacted my spending ability.

Sent from my iPhone

Karen Youngman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karen Youngman Affiliation: Jun. 17, 2026 Karen Youngman, retired IT professional. HILLSBOROUGH NJ.

This is scary to me. I retired almost a year ago. Slightly early as I am dealing with a medical diagnosis. Since I retired the cost of everything has skyrocketed. My property taxes up 24%! Energy bills are astronomical. I actually look at my Quarterly Statements. If I don't see them often enough I can't react fast enough and may lose money that I can't afford to. I need one more year for Medicare eligibility, I have more medical expenses than I used to. Do what's right for the people, there is not enough of that going around anymore. My investments are my lifeline. Who knows what will happen with SS.
History already showed this isn't a good idea

Sent from my iPhone

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karen.spadaro — Jun 17, 2026
Subject: S7-2026-15 From: karen.spadaro Affiliation: Jun. 17, 2026 My name is K. Spadaro. I remember when the quarterly reporting started and it stopped lots of fraud. I worked in the medical field, and we still are having tons of fraud, but no action from the feds. So you do not seem to be doing your jobs. Please do not make it any easier for crooked CEO's do cheat even more. I know it is a hassle, but does save money in the long run. We do not need any more stealing from our funds. Thank you.

Sent from my Galaxy

Karin Williams — Jun 17, 2026
Subject: File No. S7-2026-15 From: Karin Williams As an individual investor, I oppose this change. Under the proposed rule, individual investors would have less information with which to make informed decisions. At this time in history, when AI is making accounting and reporting easier, less costly and less burdensome than ever before, there is no reason to change reporting requirements for public companies. AI is making it easier for large investment firms to analyze markets and make decisions. With AI-driven trading, markets will move faster than ever before. Small investors need the transparency provided by quarterly reporting to keep pace.

Karissa Stinson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Karissa Stinson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please keep things as open as they currently are and fight the SECs proposal.

Karl Boerger — Jun 17, 2026

Subject: S7-2026-15 From: Karl Boerger Affiliation: Jun. 17, 2026 Keep it at every 3 months

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Karl Stoll — Jun 17, 2026
Subject: S7-2026-15 Comment From: Karl Stoll Affiliation: Jun. 17, 2026 This is irresponsible and obviously with none of the investors interests in mind. A lot can change over half a year.

Karla Mugler — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Karla Mugler Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I am old enough to remember when the SEC provided reporting only every six months. My father was an economics professor at Kent State University who was frugal and started to invest some of my parents' savings in the stock market. Once the reports were provided quarterly, he had much more information to go on, as he researched companies and invested. While my parents did not amass a fortune--university professors didn't earn much from the 1950s through the 1970s, he exposed us to the importance of investing in companies that were making a difference to society. The more information he had, the better decisions he was able to make regarding where to invest or move his funds.
My husband and I have investments in real estate, the stock market, and in bonds. We want to have the most current information that is possible to make decisions about where we place our funds. This proposal would NOT be the least bit helpful to us. The stock market has grown over the past 50 years and is much healthier today because of the investment of a range of people--not just business tycoons. One wouldn't want a physician to only check on a diabetic or cardiac patient every six months--blood sugar levels, EKGs, and other tests are done at least quarterly as a matter of course to insure that the patient stays healthy. We want to see the health of our investments on a quarterly basis, too, so that if adjustments are prudent, we can make them.
Do Not implement this proposal!
Karla Treckel Mugler, Ph.D.

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karlahoward — Jun 17, 2026
Subject: Comment on S7-2026-15 From: karlahoward Affiliation: Jun. 17, 2026 Karla Lee, Office Mgr in Brentwood TN.

Reporting should remain quarterly. The sooner and more frequently we have info about public companies in which we invest, the better.

Sent from my Galaxy

Karlene Stuart — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karlene Stuart Affiliation: Jun. 17, 2026 I am retired and have worked hard at saving and investing. I don't want to see the rules change now that will adversely effect me. If there is not a STRONG reason for making the change then leave it alone. More transparency is better.
Karlene Stuart
South Carolina

Karly Elvir — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Karly Elvir Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need transparency to make informed decisions on investments. Being blind for 6 months could potentially take away our entire earnings, especially how volatile the market can be.

Karolyn Wehner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Karolyn Wehner Affiliation: Jun. 17, 2026 My name is Karolyn Wehner and I am an Accounts Receivable Specialist for a NJ landscaping company. It's been difficult to make ends meet since Covid and I'm already worried about retirement in 10 years. Do NOT make it worse for those of us who are just barely getting by now.

KARYN MOSLEY — Jun 17, 2026
Subject: Comment on S7-2026-15 From: KARYN MOSLEY Affiliation: Jun. 17, 2026 Do not end quarterly reporting! Investors have a right to know and manage those investments. I recommend monthly financials the same info frequency used to run and manage a business should be available to all shareholders. We own the company and full timely disclosures!!

Sent from my iPhone

Karyna's Email — Jun 17, 2026
Subject: S7-2026-15 From: Karyna's Email Affiliation: Jun. 17, 2026 Fraud is a crime. CEO should be held accountable in the same way that regular citizens who commit fraud are. Have we learned nothing from the collapse with ENRON? That collapse impacted my families retirement; the damage was irreparable. Politicians must be held accountable. Fraud must continue to be considered a crime on all levels.

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kat in kc — Jun 17, 2026
Subject: Comment on S7-2026-15 From: kat in kc Affiliation: Jun. 17, 2026 I am a retiree and this kind of fall would really hurt my portfolio. Makes no sense to join France, the UK and the other losers. Please do not do this.

Yahoo Mail: Search, Organize, Conquer

Kat Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kat Smith Affiliation: Jun. 17, 2026 Please continue to release quarterly financials, it keeps everyone honest and investors abreast of trends that are happening. Why is less transparency better, unless light would reveal the results the SEC wants delayed or hidden? There's an old saying; what you don't know won't hurt you. That's not true in financial matters, we need more information not less to make informed decisions.
Regards
K. Smith

Sent from my iPhone

Kat Wolfdancer — Jun 17, 2026
Subject: S7-2026-15 From: Kat Wolfdancer Affiliation: Jun. 17, 2026 I wholeheartedly believe that keeping CEOs accountable for their behavior is absolutely REQUIRED to maintain a stable society.

Keeping it quarterly maintains this accountability without undue difficulty on the part of the CEOs' lawyering department.

America is not for sale.

Sincerely,
Kathleen Malstead

Kate Jenkins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kate Jenkins Affiliation: Jun. 17, 2026 Legally operated businesses operate in the light of day. Criminals need to hide.

Kate Roth — Jun 17, 2026
Subject: S7-2026-15 From: Kate Roth Affiliation: Jun. 17, 2026 Kate Roth, Esq., Attorney, Philadelphia, PA
Quarterly reporting provides a
far more accurate view of financial status. Let's not go backwards!

Katherine C. Seale Retired Army Civil Servant — Jun 17, 2026
Subject: File No. S7-2026-15 From: Katherine C. Seale I am vehemently opposed to a change from quarterly reporting to semi-annual. This is not a time in our country when less scrutiny will yield good results. Longer periods will foster even more distrust and opportunity for bad behavior.

Katherine Royal — Jun 17, 2026
Subject: S7-2026-15 From: Katherine Royal Affiliation: Jun. 17, 2026 Katie D, Accounts Receivable Admin (Multifamily Construction), South Carolina. It is important that the SEC continues requiring quarterly reporting as we (the common people) can't afford another Enron. Considering the advances made with AI, it is no longer a valid excuse that it's burdensome for companies to compile their quarterly reports and have their executive to sign off on them. A signed quarterly report keeps everyone honest.

Sent from my iPhone

Katherine Saldana — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Katherine Saldana Affiliation: Jun. 17, 2026 Hello,

I am writing to formally express my strong opposition to the proposed changes regarding quarterly reporting requirements. As a professional in research coordination at a Children's Hospital and a diligent private investor, I believe that frequent and transparent reporting is essential for maintaining a clear understanding of the current business sector.

Consistent quarterly updates are vital to ensure that underperformance is not obscured and to prevent the market from becoming artificially inflated. Maintaining these rigorous standards is crucial for investor protection and overall market integrity.

I appreciate your time and consideration of these concerns.

Best regards,

Katherine Saldana

Katherine Smith-Brooks — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Katherine Smith-Brooks Affiliation: Jun. 17, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. KEEP QUARTERLY!
Katherine M Smith
Carlsbad CA
Retired

Get Outlook for iOS

Katherine Southworth — Jun 17, 2026
Subject: S7-2026-15 From: Katherine Southworth Affiliation: Jun. 17, 2026 Please save quarterly reporting. The people of America are tired of the overseas tax havens, the shell companies, the constant hiding of income to avoid paying tax to the land that made them rich beyond their wildest dreams. Please, let's fight corruption together to help people trust again in big businesses, their government and the SEC. We desperately need more transparency in this country!
Katherine P. Southworth
Connecticut.

Sent from my iPad

Kathi Haas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathi Haas Affiliation: Jun. 17, 2026 Stay with quarterly reporting! This matters to a senior citizen who does not have a pension -- only what I could save from a paycheck. Every penny matters. Kathleen A. Haas / Grand Rapids, Michigan.

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kathi tobey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: kathi tobey Affiliation: Jun. 17, 2026 All statistics show the investor lost money when quarterly reporting was changed. DO NOT change the current quarterly reporting mandate!!

Yahoo Mail: Search, Organize, Conquer

Kathie deNobriga — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathie deNobriga Affiliation: Jun. 17, 2026 i am a retiree with modest investments and I feel that quarterly reporting is an essential tool. We need current accurate
data to protect our hard-earned savings. PLEASE don't roll back our current policies!!!

Sent from my iPhone

Kathleen Bennett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Bennett Affiliation: Jun. 17, 2026 Please do NOT allow companies to stop sending quarterly reports.
Thank you for your consideration of my email.
Kathleen Bennett

Kathleen Brown — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Kathleen Brown Affiliation: Jun. 17, 2026 Please continue to mandate quarterly reporting for public companies to maintain transparency and allow ordinary investors the opportunity to adjust accordingly. The data nationally and internationally shows that less frequent reporting lowers the valuation for individual investors. Companies can course correct losses; consumers can not.
Thank you for your consideration of maintaining quarterly reporting.
Kathleen Brown, Retired, Fort Myers, FL

Kathleen S. Brown, Ph.D.
Email: ksbrown33@gmail.com

Sent from my iPhone

Kathleen Buckley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathleen Buckley Affiliation: Jun. 17, 2026 Kathleen M. Buckley, Ed.D. Retired Public School Ass't. Superintendent and Graduate School Professor Boston, Massachusetts
History makes it obvious that quarterly financial reporting supports stronger economic growth. My personal perspective is based on my experience of meeting with my 403b investment professional quarterly. We use the information to determine if we need to rebalance any parts of my portfolio. As a result, as a retired educator, I've been able to have a more secure retirement that I would have if I had if I had to rely on my low yield pension that has not kept up with inflation. I hope that the SEC will see the importance of retaining the current system of quarterly reports to the average investor. Thank you for considering my remarks.

Kathleen Bunting Hoey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathleen Bunting Hoey Affiliation: Jun. 17, 2026 Do not change the reporting requirement to twice a year rather than quarterly. It encourages fraud and malfeasance. We tried it before and it was a disaster

Sent from my iPhone

Kathleen Cochran — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Cochran Affiliation: Jun. 17, 2026 Quarterly business reporting is essential to transparency. Do not change this policy!!! WHO or WHAT are you wanting to hide?

Investors need timely info to protect their earnings.

Tena Kathleen Cochran

Sent from my Galaxy

KATHLEEN DAVIS — Jun 17, 2026
Subject: S7-2026-15 Comment From: KATHLEEN DAVIS Affiliation: Jun. 17, 2026 We need to be kept in the loop not out in the cold. It is imperative to know where we stand as frequently as possible and 6 months is to much of a time gap.

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Kathleen Fellabaum Health Educator, Diabetes Educatoe — Jun 17, 2026
Subject: File No. S7-2026-15 From: Kathleen Fellabaum I believe that keeping quarterly reporting will continue to provide transparency and this in turn will ensure accountability to the consumer.

Kathleen Litterer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Litterer Affiliation: Jun. 17, 2026 Six months is too long!

Sent from my iPad

KATHLEEN M COLIHAN — Jun 17, 2026
Subject: Comment on S7-2026-15 From: KATHLEEN M COLIHAN Affiliation: Jun. 17, 2026 So, after working our entire lives , as teachers, nurses, social workers, in fire depts & other public service positions, employees are supposed to swallow this scheme to reduce out final retirement payouts for whose convenience? Call it was it is, a scheme to defraud public service employees. Get away w this, just wait for the next elections!!!!

Sent from my iPhone

Kathleen McKinley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen McKinley Affiliation: Jun. 17, 2026 Quarterly reporting is essential. Please keep it!

Sent from my iPhone

Kathleen Mills — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Mills Affiliation: Jun. 17, 2026 Loosing transparency is never a good thing.

Sent from my iPhone

Kathleen Oliver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Oliver Affiliation: Jun. 17, 2026 Democracy dies in darkness. Transparency and accountability are what the people in this country need. The more often, the better. Less reporting won't mean saving money; it will mean less accountability! Kathleen Oliver. Retired director of nonprofit organizations and proud journalist and active citizen. I vote in every election.

Sent from my iPhone

Kathleen Rogers — Jun 17, 2026
Subject: S7-2026-15 From: Kathleen Rogers Affiliation: Jun. 17, 2026 This is just another way for Republicans and Trump to let their donors steal. Please don't change this.
Thank you.
Kathleen Isenberg

pura vida

Kathleen Schlueter — Jun 17, 2026
Subject: File No. S7-2026-15 From: Kathleen Schlueter I am a retired attorney living in Illinois. The SEC should NOT reduce the reporting requirements. Quarterly reports are not onerous and they serve a real purpose: transparency. With quarterly reporting we can make sound, informed, investments with our retirement portfolio. Deregulation reduces transparency and accountability. The reporting requirements need to remain quarterly. There is no valid reason for it to be reduced.

Kathleen Snow — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathleen Snow Affiliation: Jun. 17, 2026 Hello,

I urge that quarterly reporting be kept for the sake of transparency and data.

Thanks,
K.W. - public health professional

Kathleen Werning — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathleen Werning Affiliation: Jun. 17, 2026 DO NOT let a rollback of reporting happen! I am retired, and living on my savings, so I cannot afford to lose my investments! Kathleen Werning

Yahoo Mail: Search, Organize, Conquer

Kathryn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathryn Affiliation: Jun. 17, 2026 Please do not mess with something that has been working successfully.

Kathryn A. M. Carlson
18 West Austin Street
Skaneateles, New York 13152
315 427 4127
carlson.kam@Gmail.com

Kathryn Bauman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathryn Bauman Affiliation: Jun. 17, 2026 Those invested deserve to know what is happening with their investment monthly but at the very least quarterly!

Sent from my iPhone

Kathryn Beach — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathryn Beach Affiliation: Jun. 17, 2026 This is ridiculous. This is an attempt to allow hiding fraudulent behavior. Shame on you for even considering such an outlandish thing. This is the sort of practice that hurts consumers. Businesses need to be held accountable. Keep it that way.

Kathryn Guagliardo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathryn Guagliardo Affiliation: Jun. 17, 2026 Quarterly reporting! Prevent insider trading!

Kathryn Hinton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathryn Hinton Affiliation: Jun. 17, 2026 Do not stop reporting quarterly. Investors have a right to know exactly what is going on with thier investments.

Kathryn Keller — Jun 17, 2026

Subject: S7-2026-15 From: Kathryn Keller Affiliation: Jun. 17, 2026 More Accountability- not less

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android)

Kathryn Mahoney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathryn Mahoney Affiliation: Jun. 17, 2026 For those of us who depend on accurate financial information about our investments, this is a ludicrous suggestion! Quarterly reports are essential to fiduciary responsibility. Don't do this!
KATHRYN MAHONEY, RETIRED

Kathy Alshinnawi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy Alshinnawi Affiliation: Jun. 17, 2026 Quarterly reporting keeps a small problem from becoming a big problem. We pay the CEOS enough to turn in quarterly reports. It's probably the only time the ever really look at the figures.

Kathy Alshinnawi

Kathy Campbell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathy Campbell Affiliation: Jun. 17, 2026 Please keep companies reporting quarterly and do not reduce this reporting to semi-annual disclosures. More transparency is always better.

Sent from my iPhone

Kathy DeGuilio-Fox — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy DeGuilio-Fox Affiliation: Jun. 17, 2026 There is no transparency or open exchange in this proposal. This proposal is detrimental for the US economy as a whole. Say no!

Kathy Douglass — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathy Douglass Affiliation: Jun. 17, 2026 Remain quarterly 🙏🙏🙏🙏

Sent from my iPhone

Kathy Eppler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy Eppler Affiliation: Jun. 17, 2026 Quarterly reporting is responsible record keeping. Semi annual reporting leaves room for error, deliberate theft, false profits, etc..

Sent from my iPhone

Kathy Farmer — Jun 17, 2026
Subject: S7-2026-15 From: Kathy Farmer Affiliation: Jun. 17, 2026 Absolutely retain quarterly reporting. This way, fraud has less time to grow roots. Hold the oil companies accountable, ALWAYS

Kathy Goldsmith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy Goldsmith Affiliation: Jun. 17, 2026 This is simply a cover-up to protect the worse criminal fraudsters in this country.

Yahoo Mail: Search, Organize, Conquer

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kathy harrier — Jun 17, 2026
Subject: S7-2026-15 Comment From: kathy harrier Affiliation: Jun. 17, 2026 Keeping quarterly reporting is the sensible option. What are companies trying to hide?

Sent from my iPhone

Kathy Harrison — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy Harrison Affiliation: Jun. 17, 2026 All members of CONGRESS: Stop this before it happens!

Kathy Mortensen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathy Mortensen Affiliation: Jun. 17, 2026 I worked hard since I was 14. I have saved and want the best returns on my investments to last thru a health crisis. Decent long term care if needed. Continue to live comfortable in my home. That is why more frequent updates on financial viability of our investments is needed.

Kathy Newell — Jun 17, 2026
Subject: S7-2026-15 From: Kathy Newell Affiliation: Jun. 17, 2026 Katherine H. Newell, retired Verizon, Canyon Lake, Texas
Please, you must keep the requirements from Sarbanes-Oxley Act requiring reporting 4 times a year, with signed filings. I remember Enron and Worldcom well and all those employees losing their pensions and savings. And finally their jobs. Signed filings must be required 4 times a year.

Sent from my iPhone

Kathy Pickrell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathy Pickrell Affiliation: Jun. 17, 2026 There is no reason to return to the 1955 semi annual reportings. In this day and time when all can be on the internet it should be easier than ever to report earnings....

Respectfully,
Katherine Pickrell

Kathy Poppe — Jun 17, 2026
Subject: S7-2026-15 From: Kathy Poppe Affiliation: Jun. 17, 2026 Another presidential buddy move. totally against giving more freedom to rape the american taspayer

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Kathy Reedy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kathy Reedy Affiliation: Jun. 17, 2026 KJ Reedy, Director of Finance, Retired. Having spent over 40 years in accounting and finance in the public sector, I know how important it is for corporations to continue their financial reporting on a quarterly basis, it is beneficial to the company as well as for the investing public. I also lived through Enron and the initial .com debacle. Quarterly reporting is valid and should be continued.

-Kathy

Sent from my iPhone

Kathy Siegel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kathy Siegel Affiliation: Jun. 17, 2026 Quarterly reporting supports business over the individual- the individuals that will bear the cost are the LEAST able to absorb it today. Not only a bad program for voters, but terrible timing! Do NOT let this change. There is a reason it was discontinued…. Bad for struggling middle class, benefits business.

Kathy Siegel
Realtor
Cleveland Ohio

Kathy Stahl — Jun 17, 2026
Subject: S7-2026-15 From: Kathy Stahl Affiliation: Jun. 17, 2026 It is a VERY good program ! Do not cut it off!
Mrs. Kathryn Mary Stahl.

Sent from my iPhone

Katia Amaya — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Katia Amaya Affiliation: Jun. 17, 2026 I do not agree with this roll back. It lacks transparency and accountability for those who hold our money. I do not consent to this.

Thank you,
Katia Amaya Salinas

Kavi Nagrani — Jun 17, 2026
Subject: S7-2026-15 From: Kavi Nagrani Affiliation: Jun. 17, 2026 My name is Kavita Nagrani. I am a US citizen, work in healthcare and live in the suburbs of NYC. Keeping it quarterly is absolutely necessary to protect the average person from being defrauded by greedy and corrupt CEO's and their boards. Any CEO should be happy to shout from the rooftops how financially viable their company is. KEEP IT QUARTERLY!

Kay Broman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kay Broman Affiliation: Jun. 17, 2026 Retain quarterly reporting!

Sent from my iPhone

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kay fries — Jun 17, 2026
Subject: S7-2026-15 From: kay fries Affiliation: Jun. 17, 2026 Kay tscheyka
retired
Alpine ,Tx
Why open this up to fraud! Keep the SEC quarterly.

Kay Holman — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kay Holman Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Please I am a very small investor. I am divorced and raised my children by myself and I still work 12 hour shifts. I am not complaining many people don't have a job. Can you help the little people for once? We deserve a helping hand as well... These big companies get everything money beyond money and stability. Plain and simple I would like some money as well and stability.... A substantial amount to buy a four family dwelling and a small farm and food-garden. I want my money growing for me. I work hard everyday and I hope I am investing wisely. Share the wealth, you will sleep better a night. Remember, nothing stays the same forever. Please take a stand for the little people! I don't have to tell you about the SEC Proposal you already know...Please just be Fair.

Kay Morgan — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Kay Morgan Affiliation: Jun. 17, 2026 Comment: What's your opinion on quarterly reporting?
Do NOT change the quarterly reporting. Why do you want to dismantle a system that has been working for an antiquated, less transparent way of reporting. You want to make things worse for the average American and give companies even greater profits than they already have. We the people see what you are doing and will make our voices heard in the midterms. The majority of us are angry. It is time you supported the American people who are struggling to survive.
Kay Morgan
RN
Jackson, MI 49203

Sent from my iPhone

Kayla B. — Jun 17, 2026
Subject: File No. S7-2026-15 From: Kayla B. The U.S. Securities and Exchange Commission (SEC)'s proposal rewards insiders and screws retail investors. We plan to stop it but we need your help ASAP. Speak out before it's too late! https : / / share . nwmd . social / s / bPE4zi19

Kaylee Bates — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kaylee Bates Affiliation: Jun. 17, 2026 Kaylee Padova, Public servant, Companies need to be held responsible when the public is investing their futures in them. Quarterly reporting should be the minimum.

Sent from my iPhone

Kayser Wong — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kayser Wong Affiliation: Jun. 17, 2026 Don't do that! Transparency is what we need to sustain a strong economy and confidence to U.S. investors.

Sent from my iPhone

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kcwestman — Jun 17, 2026
Subject: S7-2026-15 Comment From: kcwestman Affiliation: Jun. 17, 2026 I write as a concerned citizen. I object to the possible change on reporting, believing the reporting should continue to be quarterly. I think this is wise and helps keep the system undercurrent review.
Kathryn Westman
104 Steeplechase Circle
Gibsonia, PA 15044

Ke Ya — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ke Ya Affiliation: Jun. 17, 2026 Beryl Cargill. Retired. By All means maintain quarterly reporting!!!!!!!!

Get Outlook for Android

Keaton Williams — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Keaton Williams Affiliation: Jun. 17, 2026 My name is Keaton Williams , and I am a retail investor and small business owner from Kentucky. I strongly support maintaining quarterly reporting requirements for publicly traded companies.

Quarterly reporting provides transparency and accountability that helps ordinary investors make informed decisions. As someone who invests for my family's future and retirement, I rely on timely financial information to understand how companies are performing and whether management is meeting its commitments.

Reducing reporting frequency would make it more difficult for investors to evaluate companies, increase information gaps between large institutional investors and individual investors, and potentially reduce confidence in U.S. markets. Quarterly reports help create a level playing field by ensuring that important financial information is available to everyone on a regular basis.

While I understand concerns about short-term thinking, I believe the solution is encouraging long-term corporate leadership rather than reducing transparency. Public companies benefit from access to public capital, and regular disclosure is an important responsibility that comes with that privilege.

Please preserve quarterly reporting requirements to maintain transparency, investor confidence, and fair access to information for all market participants.

Sent from my iPhone

Keith Johnson — Jun 17, 2026
Subject: S7-2026-15 From: Keith Johnson Affiliation: Jun. 17, 2026 I believe there is to much corruption in America and quarterly reporting should remain in place. This would keep and hold people accountable more frequently.
Thank you,
Shirley Johnson
Retired Certified Professional Coder
Florida

Keith Perrillo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Keith Perrillo Affiliation: Jun. 17, 2026 Keep it Quarterly, A financial snap shot every quarter provides a continued reasonable approach for informed investing instead of what will become "flying by the seat of your pants!"

Keep On Rock-in In the Free World

Keith Phillips — Jun 17, 2026
Subject: S7-2026-15 Comment From: Keith Phillips Affiliation: Jun. 17, 2026 Do not let this happen!

Get Outlook for iOS

KEITH RICHARDS — Jun 17, 2026
Subject: S7-2026-15 Comment From: KEITH RICHARDS Affiliation: Jun. 17, 2026 Greetings:

Please keep the books transparent. It’s important to hold organizations accountable on a regular, frequent basis. Thank you!Regards,

Julie Richards

Sent from my iPhone

Keith Witt — Jun 17, 2026
Subject: S7-2026-15 From: Keith Witt Affiliation: Jun. 17, 2026 I want quarterly reports! Twice a year is not enough to make sure my stocks are being managed appropriately. In this day and current environment, I would actually agree to monthly reports because a lot of damage and theft can occur in six months. You (the SEC) know this, so do the right thing and keep the quarterly reports!

Keith T Witt
Brookville, PA

Kelli Krueger Accountant — Jun 17, 2026
Subject: File No. S7-2026-15 From: Kelli Krueger Keep quarterly financial reporting. Period. It's a benchmark. You file quarterly 941's don't you? This proposed change is not in the best interest to investors to start. That alone is enough.

Kellie Thorne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kellie Thorne Affiliation: Jun. 17, 2026 You effing robber barron scumbags only want to prevent quarterly reporting to steal us hard-working people's money! STOP THE STEAL! No to yearly reporting!

Kellie Walton — Jun 17, 2026

Subject: S7-2026-15 Comment From: Kellie Walton Affiliation: Jun. 17, 2026 Quarterly reporting is important for accountability. If they are allowed to do this every six months, it is more likely that shareholders will never catch nefarious deals.

Kelly Harter — Jun 17, 2026
Subject: S7-2026-15 From: Kelly Harter Affiliation: Jun. 17, 2026 Kelly Harter
St Petersburg FL

These safeguards were written after Enron for a reason, and the SEC should explain what has changed. Keep the reporting quarterly.

Sent from my iPhone

Kelly Moore — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kelly Moore Affiliation: Jun. 17, 2026 Keep the quarterly accounting! I worked in investments and changing the reporting to semi annual does not make sense. It was tried once and didn't work.

Sent from my iPhone

Kelly Schobinger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kelly Schobinger Affiliation: Jun. 17, 2026 Keep Quarterly Reporting!! It is necessary to the stability of our already weakened economy. Less reporting means less transparency, and that is not okay!!
-Kelly Schobinger, Esthetician, Beloit WI

Kelly Speelman — Jun 17, 2026
Subject: S7-2026-15 From: Kelly Speelman Affiliation: Jun. 17, 2026 Don't change anything. This will allow cheating on actual reporting by allowing statistical weighing to unbalance financial truth.

Yahoo Mail: Search, Organize, Conquer

Kelvin Davis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kelvin Davis Affiliation: Jun. 17, 2026 Reporting should be quarterly not semi annual. We should not be in the dark about things.

Kelvin Davis

KEN NARASAKI — Jun 17, 2026
Subject: S7-2026-15 From: KEN NARASAKI Affiliation: Jun. 17, 2026 Dear SEC:

The fraud is happening right in front of our eyes - seems like a week doesn't go by without evident stock manipulation, insider trading, and worse, and NOW is the time you want to MAKE IT EASIER to profit in corrupt ways? NO. DO NOT EASE THESE REQUIREMENTS. If anything, you should strengthen them. If you do this, Americans will see that the SEC is as corrupt as this Administration. Please don't add to this unfolding nightmare unfolding.

Sincerely,

Ken Narasaki, retiree.

Ken Shandelson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ken Shandelson Affiliation: Jun. 17, 2026 Stocks trade every day. Don't let us wait 6 months to find out if our investment was profitable

Ken Shandelson

Ken Stephens — Jun 17, 2026
Subject: S7-2026-15 From: Ken Stephens Affiliation: Jun. 17, 2026 Don't fix what's not broken. COUNTINUE QUARTERLY REPORTING. Protecting Personal Retirement Plans.

Sent from my Galaxy

Kenneth Cavalieri — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kenneth Cavalieri Affiliation: Jun. 17, 2026 That is to long of a period in between stick to quarterly. Kenneth

Sent from my iPad

Kenneth Millard — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kenneth Millard Affiliation: Jun. 17, 2026 Quarter reporting insignificant already. This minimal reporting is the LEAST publicly traded companies should do Kenneth Millard

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Kenny — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kenny Affiliation: Jun. 17, 2026 Data drives choice. More data = informed choices. Don't reduce the frequency of reporting.
Kendall Jewett

Kenny Brewer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kenny Brewer Affiliation: Jun. 17, 2026 To Secretary SEC,

I am writing to express my concerns regarding the potential public impact of your recent decisions. While this may not affect you personally, I urge you to consider the consequences of what appears to be a self-interested approach.

True due diligence is essential, and the current course of action suggests a lack of it. It seems as though a more convenient, rather than effective, path is being taken. If the task has become unmanageable, I suggest hiring adequate assistance and utilizing the budget for its intended purpose rather than for personal gain.

I ask that you be honest with us and provide an explanation as to why you believe this approach is appropriate. We deserve transparency on this matter.

Best regards,

Ken Brewer

Ken Brewer

Kent Handelsman — Jun 17, 2026
Subject: S7-2026-15 From: Kent Handelsman Affiliation: Jun. 17, 2026 Quarterly public reporting needs to remain!

Kent Handelsman
khandelsman@gmail.com
act justly, love mercy, walk humbly with your God.

Kerry Weber — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kerry Weber Affiliation: Jun. 17, 2026 We need transparency! I'm not a big investor , but the amount I have matters to me. Kerry, retired.

Kevcave — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kevcave Affiliation: Jun. 17, 2026 Please do not rollback quarterly reporting and continue the current trend of moving this country backwards. I like knowing what is happening with my investments. This idea only benefits corporations and hurts investors.

Respectfully,
Kevin White

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kevin — Jun 17, 2026
Subject: S7-2026-15 From: kevin Affiliation: Jun. 17, 2026 The Enron debacle cost me, do not allow this to happen. I am against this rollback in regulation

Kevin George
820 W Danforth
Unit 426
Edmond, Oklahoma 73003

Kevin A Smith — Jun 17, 2026
Subject: S7-2026-15 From: Kevin A Smith Affiliation: Jun. 17, 2026 Keep Quarterly Reporting!

Kevin Smith
Mechanicville, NY
12118

Kevin Barlage — Jun 17, 2026
Subject: S7-2026-15 From: Kevin Barlage Affiliation: Jun. 17, 2026 Please keep the quarterly Roper's as this holds everyone more accountable. Do not change present law.

Kevin Boiles — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kevin Boiles Affiliation: Jun. 17, 2026 We need to continue with quarterly reporting. - Kevin Boiles retiree

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Kevin Grant — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kevin Grant Affiliation: Jun. 17, 2026 Quarterly Reporting must be kept. Six months is too long to find out if a company is in financial trouble, and keeping it away from the public.

Kevin Gwin — Jun 17, 2026
Subject: S7-2026-15 From: Kevin Gwin Affiliation: Jun. 17, 2026 Quarterly reporting may not even be enough. Predatory capitalism is destroying a once great country. The least the SEC can do is to do its job, and not just become boot lickers for corporate power.

Kevin Maroney — Jun 17, 2026
Subject: S7-2026-15 From: Kevin Maroney Affiliation: Jun. 17, 2026 Kevin Maroney. Retired tax attorney. Hopkins MN. Quarterly reporting is the only tool shareholders have to monitor the performance of corporate CEOs. Post Enron reporting requirements have served investors well and the elimination of these safeguards will expose investors to risk of loss like what America experienced in the past with Enron, MCI and other failures. I urge the SEC to stand on the side of investors and support continued transparency.

Kevin Maroney

Kevin Martin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kevin Martin Affiliation: Jun. 17, 2026 In today's computer age there is no reason to have less transparency. Do not return to the antique standard.

Kevin McGuffin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kevin McGuffin Affiliation: Jun. 17, 2026 Quarterly reporting is a must. Less transparency is not a way to instill confidence in investors. It’s a foolish thing to think that corporate management needs less visibility to there strategic wins or failures.

Kevin Phillips — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Phillips Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Why are you making it easier for insider trading to happen?

Keya Cargill — Jun 17, 2026
Subject: S7-2026-15 From: Keya Cargill Affiliation: Jun. 17, 2026 Beryl Cargill. Retired trader . By All means maintain quarterly reporting! Accountability is mandatory for viable markets!

Kim Carthen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Carthen Affiliation: Jun. 17, 2026 Keep the accountability do not defraud the American people
Kim Carthen

Kim Christodoulou — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Christodoulou Affiliation: Jun. 17, 2026 I rely on quarterly information to make decisions.
Quit hiding things from the public, it just makes you look shady.
Do the right thing for your investors and beTransparent!
Kim Christodoulou

Kim Gillenwater — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Gillenwater Affiliation: Jun. 17, 2026 They already found out that it doesn't work at half a year. Stick with the good plan with quarterly reporting. Think

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Kim Lockhart — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kim Lockhart Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please do not hurt investors. As someone who is learning and doing my own work in trading. It doesn't seem morally right to leave investors in the dark.

Kim Maines — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Maines Affiliation: Jun. 17, 2026 I am Kim M. I am oppose to semi-annual reporting. Do not pass this proposal. As a retired, voting, American I live off my investments and need quarterly reports to maintain control of my assets.
This rule, if passed will hinder individual investors' ability to manage their portfolio. It will lead to a more volatile and chaotic market where "blind" investors are saddle with more risk. This will be bad for the American economy.

Kim Patterson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kim Patterson Affiliation: Jun. 17, 2026 I don’t want this change made!
Kim Patterson

Sent from my iPhone

Kim Powanda — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kim Powanda Affiliation: Jun. 17, 2026 Absolutely not

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Kim Randolph — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Randolph Affiliation: Jun. 17, 2026 Only the current administration has insider information. There is no legitimate basis for decreasing the amount of information available to the general population that this change would cause.

Kim Randolph CLS(ASCP)

Kimberly Randolph

Kim Revello — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kim Revello Affiliation: Jun. 17, 2026 Keep them in line by reporting quarterly.

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kim tudor — Jun 17, 2026
Subject: S7-2026-15 Comment From: kim tudor Affiliation: Jun. 17, 2026 Keep it legal Quarterly reports Stop the hiding of everything ALL the time Hiding means something So we don't know the truth but we are not stupid idiots

Sent from my iPhone

Kimberly Bennett — Jun 17, 2026
Subject: S7-2026-15 From: Kimberly Bennett Affiliation: Jun. 17, 2026 Keep it as it stands. Sick of you people setting it up to allow fraud, deceit. Find your souls.

Kimberly Bennett
Accounts Payable & Production Billing Specialist
kimberlyb@somethinginked.com (615) 818-5700
(629) 215-5280 somethinginked.com
1018 Elm Hill Pike Nashville, TN 37210

IMPORTANT: The contents of this email and any attachments are confidential. They are intended for the named recipient(s) only. If you have received this email by mistake, please notify the sender immediately and do not disclose the contents to anyone or make copies thereof.

Kimberly Erwin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kimberly Erwin Affiliation: Jun. 17, 2026 Keep quarterly earnings reports. I need frequent updates on my investments.

Sent from my iPhone

Kimberly Hyde — Jun 17, 2026
Subject: S7-2026-15 From: Kimberly Hyde Affiliation: Jun. 17, 2026 Kimberly Hyde Ft wayne indiana. I believe the rule should be kept and not cut accountability in half. There was a reason if you all don't remember as to why it is.

Yahoo Mail: Search, Organize, Conquer

Kimberly Phipps — Jun 17, 2026
Subject: S7-2026-15 From: Kimberly Phipps Affiliation: Jun. 17, 2026 Keep it.

Sent from my iPhone

Kimberly Stebinger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kimberly Stebinger Affiliation: Jun. 17, 2026 Agree with quarterly reporting.

Kim Huberts

Kimble McSweeney sfviscount@aol.com — Jun 17, 2026
Subject: S7-2026-15 From: Kimble McSweeney sfviscount@aol.com Affiliation: Jun. 17, 2026 You’re not supposed to answer to trump. Please do not cave in on this!! You’re supposed to be protecting and defending the public against someone like trump and the entourage that’s following him!! Help us!!

Sent from my iPad

Kipp and Craig Irland — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kipp and Craig Irland Affiliation: Jun. 17, 2026 Keep the reports quarterly

Sent via the Samsung Galaxy S22 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Kirk Fishel — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kirk Fishel Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Disclosure, at all times

Kirk Handren — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kirk Handren Affiliation: Jun. 17, 2026 Absolutely maintain quarterly reporting; no reason to retreat from this long established standard, and as Enron demonstrated, there's no reason to make fraud and/or otherwise shady dealing more tempting or easily attainable. handren, sr. Compensation Specialist, DTE Detroit

Sent from my iPad

Kirk Randall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kirk Randall Affiliation: Jun. 17, 2026 As an investor I have the right to monitor my investments and the performance at least quarterly. Honesty fades quickly when oversight diminishes.

Best,

Kirk Randall

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kirkb150 — Jun 17, 2026
Subject: S7-2026-15 From: kirkb150 Affiliation: Jun. 17, 2026 To whom it may concern, as a private citizen investor and retiree hoping to maintain and live off of my retirement savings and investments, it is critical that the quarterly reporting rule be maintained. Please Keep it Quarrerly.

Kirk Brackett

Hampton, GA

Sent from Proton Mail for Android.

Kl Fuji — Jun 17, 2026
Subject: S7-2026-15 From: Kl Fuji Affiliation: Jun. 17, 2026 In lieu of a quarterly filing, for publicly traded companies SEC proposal is not an effective control. The cost of not filing signed reports quarterly year is a reduction in consumer confidence. This change is not an effective trade off. Keep the quarterly requirement in place without modification.

Korine Bachleda — Jun 17, 2026
Subject: S7-2026-15 From: Korine Bachleda Affiliation: Jun. 17, 2026 Does not make sense to make this change. Keep the reporting simple and quarterly. Don't need more time for mistakes or lapse to occur and be unacceptable.

Korie Blyveis
59950 County Line Road
Three Rivers, MI 49093

Sent from my iPhone

Korte — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Korte Affiliation: Jun. 17, 2026 Susan Korte
Retired
Canton, Ohio 44714

To Whom It May Concern:

The past has shown that regular quarterly reports benefit investors, so why go back to requiring only half as many? Wall Street does not need to be given more opportunities to hide from their investors. We cannot afford this financial risk. Keep quarterly reports.
Thank you.

Krisi Ford — Jun 17, 2026
Subject: S7-2026-15 From: Krisi Ford Affiliation: Jun. 17, 2026 My name is Kristina Ford I am currently on disability due to cancer. I want to work, but am not able to. Making ANY CEO LESS ACCOUNTABLE than they already are is a major loss for every human being in the world. This is a fact that has been proven over and over again. I matter!! Every human matters no matter what their income is. Trickle down is a joke. We need to keep this as is.

Sent from my iPhone

Krista Merrick None — Jun 17, 2026
Subject: File No. S7-2026-15 From: Krista Merrick I am against earning reports to be mandatory 2 times a year. As a stockholder, I should know where my companies stand financially on a quarterly basis. Please keep mandatory quarterly earnings reports.

Kristen Darby — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kristen Darby Affiliation: Jun. 17, 2026 My name is Kristen and im a school counselor in south carolina who was disabled as a teenager by AML leukemia. I am counting on my savings for retirement and for the possibility of my cancer coming back. If we roll back to 1955 era policies and i lose a third of my savings, i will end up in state care or worse. Why are we trying to run the country in to the ground to appease people who dont care about the average citizen at all? This is a terrible move, and you know it. As a very active voter, I can assure that I will vote and advocate against any one who supports this nonsense. Less transparency helps absolutely no one.

Kristi Hanson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kristi Hanson Affiliation: Jun. 17, 2026 Quarterly reporting has worked to increase transparency. Companies need to disclose to ALL shareholders what is

happening on a regular basis. Reduced reporting indicates there is something to hide and creates a system of “haves” (those who can gain inside information) and “have nots” (the rest of the investing public). Reduced reporting is just a very bad idea.

Sent from my iPhone

KRISTINA PETERS — Jun 17, 2026
Subject: S7-2026-15 Comment From: KRISTINA PETERS Affiliation: Jun. 17, 2026 First goes semiannual, then annual, then nothing. Transparency is critical to my making decisions pertinent to my retirement. Keep the quarterly requirements. K. Peters, retired librarian

Sent from Kris’s iPad

Kristina Sanders — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kristina Sanders Affiliation: Jun. 17, 2026 Do not change the SEC rules. Transparancy is vital for the protection of investors.

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kristine knapp — Jun 17, 2026
Subject: S7-2026-15 From: kristine knapp Affiliation: Jun. 17, 2026 Prison!!

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kristine mclean — Jun 17, 2026
Subject: Comment on S7-2026-15 From: kristine mclean Affiliation: Jun. 17, 2026 This is not a good idea for small investors. Kristin McLean, Chicago, Illinois, teacher

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Kristine Robertson — Jun 17, 2026
Subject: S7-2026-15 From: Kristine Robertson Affiliation: Jun. 17, 2026 Learned that lesson years ago. Quarterly reporting is the only way to go.

Sent from my iPhone

Kristine Standley — Jun 17, 2026
Subject: S7-2026-15 From: Kristine Standley Affiliation: Jun. 17, 2026 Retain

iPhone

Kristine Wyatt — Jun 17, 2026

Subject: S7-2026-15 Comment From: Kristine Wyatt Affiliation: Jun. 17, 2026 Dear SEC:

Absolutely keep the standard quarterly reporting. We in the general public need more transparency, not less, especially at a time when fraud is rampant. Kristine Wyatt, DVM
Wyatt Veterinary Services Mississippi

Yahoo Mail: Search, Organize, Conquer

Kumar Thangudu — Jun 17, 2026
Subject: S7-2026-15 Comment From: Kumar Thangudu Affiliation: Jun. 17, 2026 America is the most transparent regulated market on the planet.

Moving away from this is a bad idea as it incentivizes insider trading and data harvesting rather than long term investing and the free markets.

Founder/CEO EngineerSF.com

I've helped build two stock brokerages as an early member of the founding team- both unicorns. One got acquired, the other is scaling.

Moving against quarterly reporting is a terrible move for America and the markets, it encourages liquidity to go to markets where they do more reporting.

Regards,
Kumar Thangudu
Ph:832-795-9744

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kurk n — Jun 17, 2026
Subject: Comment on S7-2026-15 From: kurk n Affiliation: Jun. 17, 2026 Stop removing protection from the people. Rich, greedy, self-centered political policies are not progress.

Kurt Waldthausen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Kurt Waldthausen Affiliation: Jun. 17, 2026 Against changing procedures that are working well. If it ain’t broke, don’t fix it!

Kurt G. Waldthausen
Retired

Sent from I-Phone

Kyle Armstrong — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kyle Armstrong Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

Corporations don't need any extra help in screwing over regular people...stop aiding Late Stage Capitalism!

Kyle Pommeroy — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Kyle Pommeroy Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
What's the hardship of continuing the quarterly reports? Small/private investors needs these all important reports.

Kym McGarry — Jun 17, 2026
Subject: S7-2026-15 From: Kym McGarry Affiliation: Jun. 17, 2026 I cannot believe you are actually considering reinstating the shoddy maintenance of the SEC that led to the 2008 recession. Thank goodness, President Obama was able to pull us back from depression, just as President Biden was able to save us from Donold's shoddy economic and health issues, almost pulling us out of recession only to have Donold's tariffs and wars revive the depression fears. DON'T RUIN THE COUNTRY FOR THE WORKING FOLKS AS HE'S ALREADY DONE.

kIMBERLY L. MCGARRY
01938

L Chavez — Jun 17, 2026
Subject: S7-2026-15 From: L Chavez Affiliation: Jun. 17, 2026 My name is Lola Chavez. I'm an administrative assistant in Santa Rosa, California. I want accountability. I want to know that my investments are being managed properly. I'm not going to embellish this. If CEOs are not running their business with integrity then I have a right to see them held accountable when it's my monies they are working with.

Sent from my iPad

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l garrett — Jun 17, 2026
Subject: S7-2026-15 From: l garrett Affiliation: Jun. 17, 2026 Please do not make this reduction. These people created so much problems for the employees and used illegal means to cover it up. They need to serve their full time as a responsibility to society and to all the people they hurt. They knew what was happening and tried to protect only themselves. Do not reduce their sentences. Thank you

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L R — Jun 17, 2026
Subject: S7-2026-15 From: L R Affiliation: Jun. 17, 2026 Quarterly Reports are needed in order to make informed investment decisions, period! You will be sued if this happens. Haven't you learned your lesson from the 2008 crisis? You were asleep at the wheel and took no responsibility for that crisis. Complete incompetence!

Sent from my iPhone

L R — Jun 17, 2026
Subject: S7-2026-15 From: L R Affiliation: Jun. 17, 2026 Quarterly Reports are needed in order to make informed investment decisions, period! You will be sued if this happens.

Sent from my iPhone

Lana Bennett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lana Bennett Affiliation: Jun. 17, 2026 What is the reason behind keeping things hidden? Transparency is what we need! Please keep the rules you made for Quarterly checks!
Lana Bennett MSSW Nashville, TN

Lana Bennett

Lana Robertson — Jun 17, 2026
Subject: S7-2026-15 From: Lana Robertson Affiliation: Jun. 17, 2026 Keep quartily filing Don't encourage More corruption

Yahoo Mail: Search, Organize, Conquer

Lance Ward — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lance Ward Affiliation: Jun. 17, 2026 Quarterly reports at minimum

Sent from my iPhone

Lane S — Jun 17, 2026
Subject: Individual Investor Opposition on File Number S7-2026-15 – Semiannual Reporting Proposal From: Lane S Affiliation: Jun. 17, 2026 Re: File Number S7-2026-15 – Semiannual Reporting Proposal

I am an individual retail investor and I oppose the proposal to allow public companies to replace quarterly reporting with semiannual reporting.

As a self-directed investor, quarterly Form 10-Q reports are one of the most important tools available to me. They provide timely, standardized, and comparable financial information that helps me evaluate the companies in which I invest.

Large institutional investors have access to analysts, management meetings, industry research, and alternative sources of information that most retail investors do not. Quarterly reporting helps level the playing field by ensuring that all investors receive meaningful financial information on a regular schedule.

Reducing the reporting frequency to every six months would decrease transparency and delay the public disclosure of important changes in a company's financial condition, risks, and operating performance. While companies would still be required to report material events, investors would receive less comprehensive and less consistent information.

I believe the benefits of quarterly reporting to market transparency, investor confidence, and informed decision-making outweigh the compliance costs associated with preparing quarterly reports.

For these reasons, I urge the Commission to retain the current quarterly reporting requirements.

Respectfully,

Lane M. Stout
Individual Investor
12221 Omer Thomassie Rd
Gonzales, LA 70737

Lara Sharber — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lara Sharber Affiliation: Jun. 17, 2026 Why would anyone choose to do this? Only a CRIMINAL ORGANIZATION guided as government would to RIP OFF the once loyal citizens! No! No! Hands off MY MONEY YOU THEIVES!

Larry Boles — Jun 17, 2026
Subject: S7-2026-15 From: Larry Boles Affiliation: Jun. 17, 2026 Keep the rule in place , no gaps in reporting

Sent from my iPad

Larry E Collins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry E Collins Affiliation: Jun. 17, 2026 Larry E Collins

former senior accountant
CPA firm

Regular reporting is essential to compliance. Quarterly is the MINIMUM. Please do not make it semi-Annual!

Sent from my iPhone.
Typos happen!

Larry Hill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry Hill Affiliation: Jun. 17, 2026 KEEP it!!!!!

Larry Holland — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry Holland Affiliation: Jun. 17, 2026 The obvious question is who benefits from this decision! Clearly not the public! Hiding the facts for that long period offers an opportunity for malfeasance and provides no benefit to the investors, the media or the general community.

Larry Holland

Larry Kitzinger — Jun 17, 2026
Subject: S7-2026-15 From: Larry Kitzinger Affiliation: Jun. 17, 2026 Keep It Quarterly. PLEASE!

Get Outlook for Android

Larry Monus — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry Monus Affiliation: Jun. 17, 2026 Quarterly reports need to stay, if anything, they should be monthly.

Larry Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry Smith Affiliation: Jun. 17, 2026 Timely information is vital for retail investors to be able to invest wisely. Don’t restrict the reporting of financial information.

Sent from my iPad

Larry Vaughn — Jun 17, 2026
Subject: S7-2026-15 From: Larry Vaughn Affiliation: Jun. 17, 2026 Stop the Enron rollback. Hold

criminals accountable. Don't change the law. Put them in jail and keep them there until they pay penalties, fines and restitution.

Larry Wash — Jun 17, 2026
Subject: S7-2026-15 Comment From: Larry Wash Affiliation: Jun. 17, 2026 Monthly reports would be BETTER .

Larry Wash — Jun 17, 2026
Subject: S7-2026-15 From: Larry Wash Affiliation: Jun. 17, 2026 Drawn and quartered ; is my preference .

LaShon Colry — Jun 17, 2026
Subject: File No. S7-2026-15 From: LaShon Colry Transparency. Companies must be required to frequently disclose financial info and data. The stability and regulatory compliance is of interest to all stakeholders and citizens. Decreasing the reporting frequency allows for the opportunity to delay or circumvent legal requirements, harming the public or the business entity. Keep the quarterly requirement.

LaShon Packer — Jun 17, 2026
Subject: S7-2026-15 Comment From: LaShon Packer Affiliation: Jun. 17, 2026 SEC are you working for the BIG company now. What's your reasoning for a 6 month coverup? To allow the poor investors and consumers to fall down the rabbit hole when companies are quietly hiding their collapse. I don't think so SEC we will not allow more rules of corruption. 3 months is all that should be allowed as its been. Do not corrupt us anymore please. We are sinking already when a company backwash us with their bad books. My name is LaShon P , Investor.

Thank you,

LaShon Packer, PM

(251) 432-6009
Montauk Arms Apartments
1114 Montauk Ave.
Mobile, Al. 36604
montaukarms@gmail.com

LaTasha Keltner — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: LaTasha Keltner Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
A lack of information is a lack of transparency and often results in retail investors being shut out of the public companies they support daily, widening the wealth gap and forcing retail investors to look for, invest in, or create smaller companies that will offer transparency and value their investments.

Latriece Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Latriece Harris Affiliation: Jun. 17, 2026 No

Sent from my iPhone

Laura A Phillips — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laura A Phillips Affiliation: Jun. 17, 2026 I consider this to be a form of corruption-

Corruption is becoming an every day thing in this country - less regulation and more grift

Laura -

Laura Arney — Jun 17, 2026
Subject: S7-2026-15 From: Laura Arney Affiliation: Jun. 17, 2026 This is critical to keep companies/corporations honest through accountability.

Sent from my Galaxy

Laura Baker - LuvTravel Advisors Travel Services — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Baker - LuvTravel Advisors Travel Services Affiliation: Jun. 17, 2026 I disagree with this change for all the reasons that others are saying. This will hurt our ability in retirement to manage our finances in retirement with our managers and give corporations and insiders big advantages.

Laura Baker
Houston, Texas

Laura C Daniel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laura C Daniel Affiliation: Jun. 17, 2026 Keep it Quarterly

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Laura Calla — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Calla Affiliation: Jun. 17, 2026 Stop scamming the public. This is wrong & you know it! Stop submitting to the Mango Mussolini!

Laura Dean — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laura Dean Affiliation: Jun. 17, 2026 There is no good reason to reduce the frequency of reporting. With everything computerized/automated, quarterly reports do not increase the work involved significantly. More frequent reports empower managers (individuals or companies) with the information needed to make timely decisions. As a retired person, I want my financial advisor to have the clearest possible information as he works to ensure my retirement income. Maintaining quarterly reporting is a crucial element in effective management.
Laura Dean, retired college professor Athens GA

Sent from Laura Dean's iPhone

Laura Dylla — Jun 17, 2026
Subject: S7-2026-15 From: Laura Dylla Affiliation: Jun. 17, 2026 Great bookkeeping is the only reason or.way to.not bankrupt the investors or taxpayers. its time to balance the budgets.and keep America and its businesses solvent.
I RECCOMEND quarterly checkups and balance the books!

Laura Dylla — Jun 17, 2026
Subject: S7-2026-15 From: Laura Dylla Affiliation: Jun. 17, 2026 Great bookkeeping is the only reason or.way to.not bankrupt the investors or taxpayers. its time to balance the budgets.and keep America and its businesses solvent.
I RECCOMEND quarterly checkups and balance the books!
Laura Dylla Retired Farm and rancher, Wilson Co texas

Laura Hahn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Laura Hahn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need the transparency and accountability with the company disclosures. Stop making changes that would hurt the American people. Leave things as they are with quarterly reporting!!

Laura Kelton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Kelton Affiliation: Jun. 17, 2026 Laura Kelton, business owner. Transparency is everything. Corporations have had to dislose quarterly reports forever. Why so secret now. NO, the SEC has no standing authority to change the underlining principle of public transparency. Who bought the SEC off. Why is it important that the public sits in the dark now? Reporting quarterly keeps things honest. Real time information is how business work. The SEC knows this fact. Why would the SEC want to change this practice?

LAURA KLEIN — Jun 17, 2026
Subject: S7-2026-15 From: LAURA KLEIN Affiliation: Jun. 17, 2026 I would like the SEC to maintain the current standard of having CEO's sign papers saying that they have audited and know the numbers are correct - 4X/ year, instead of twice a year. They should and must personally certify their numbers every quarter, with federal prison on the line for signing a lie. This was changed in 2002 after the Enron debacle and should NOT be reduced. What has changed in these 24 years? Nothing. The signature every three months is a deterrant and a safeguard. Keep these current standards.

I have investments and don't want what happened in very recent history to happen again.

Signed,
Laura Klein
Senior Development Officer
Westborough, MA

Laura Richter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Richter Affiliation: Jun. 17, 2026 Keep quarterly reorting

Sent from my iPhone

Laura Stewart — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laura Stewart Affiliation: Jun. 17, 2026 I can't imagine why we would change the reporting, especially when there is so much evidence that it will not be good for "the people" please do not change the quarterly reporting

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Laura Waite — Jun 17, 2026
Subject: S7-2026-15 From: Laura Waite Affiliation: Jun. 17, 2026 Rules are important to maintain a functioning democracy and society. Please don’t change this system!

Sent from my iPhone

Laura Wellington — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Wellington Affiliation: Jun. 17, 2026 This country belongs to the people. It's not the Trump families personal property to piss on and destroy. Of course keep showing us all the numbers and facts available.

Yahoo Mail: Search, Organize, Conquer

LAURA Z — Jun 17, 2026
Subject: S7-2026-15 Comment From: LAURA Z Affiliation: Jun. 17, 2026 So common Americans get screwed by you yet again. Only those with power can gobble up companies stock and make a profit. You must be Nancy Pelosi's blood. This is wrong in ever since of the word. No no no I demand quarterly reporting.
Laura Zarboni
Retired

Malo mori quam foedari," which in English means "I would rather die than be dishonored"

Laura Zantzinger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laura Zantzinger Affiliation: Jun. 17, 2026 We need as much reporting as possible. Keep Quarterly reporting!

Laurel Brehler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laurel Brehler Affiliation: Jun. 17, 2026 Keep it Quarterly.

Laurel Hill — Jun 17, 2026
Subject: S7-2026-15 From: Laurel Hill Affiliation: Jun. 17, 2026 As a retiree it is important to me to be able to track my meager investments to ensure I have sufficient income to remain housed. Quarterly reporting is important.

Lauren Forrest — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lauren Forrest Affiliation: Jun. 17, 2026 Lauren Forrest, Landscape Architect. Quarterly reporting is so important to give investors insight into company operations. 6 months is simply too long. In an age when many companies are getting away with too much, I want more reporting, not less
Warm Regards,

Lauren

Lauren Giber — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lauren Giber Affiliation: Jun. 17, 2026 Corporations need to audited quarterly to prevent them from committing fraud. If they have nothing to hide than this should not be a problem for them.

W Romero
American citizen
Retired

Lauren Miller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lauren Miller Affiliation: Jun. 17, 2026 History shows that this was a bad idea. We don't need to repeat what didn't work before.

Sent from my iPhone

Lauren Turigliatto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lauren Turigliatto Affiliation: Jun. 17, 2026 To Whom It May Concern,

Trust in this country is at an all-time low. Individual investors need and deserve as much transparency as the companies they're invested in can supply. Closing that window from four to two times per year does exactly the opposite. It makes businesses look like they have something to hide, that they want more time to do something shady without anyone outside being the wiser - who would want to invest in that?

If that is other's position, as it is mine, then this will weaken the markets and our economy. I am a solo entrepreneur and teacher and every cent I make counts. I won't support lack of transparency where my money is concerned, especially my future savings.

The stock market is risky enough. Don't make matters worse with this proposal and keep the quarterly structure.

Sincerely,
Lauren Turigliatto

Lauretta Doyle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lauretta Doyle Affiliation: Jun. 17, 2026 Quarterly reporting is necessary for accountability. All businesses should adhere to the same rules. There is enough corruption without making it easier for the top one percent to prey on those less financially stable. Open government includes accountability for all players.

Laurie — Jun 17, 2026
Subject: S7-2026-15 From: Laurie Affiliation: Jun. 17, 2026 To Whom in May Concern,

As an attorney who teaches business ethics and the power of the Sarbanes-Oxley Act to undergraduate and graduate students at a major university, I can tell you how important mandatory, signed reporting requirements are. In fact, I don't think they're strong enough; I think there should be monthly not quarterly reporting! But lowering it to two times per year is a farce.

Filed reports, signed by corporate leaders who attest to their accuracy, cannot be replaced by typical financial document preparation done in the course of business. The accountability of that signature, of that filing, is key to ensuring proper financial and accounting practices are followed and truthful numbers are shared. The accountability that goes along with these filings ensures that laws are not broken, or if they are, that people and businesses can and will be held to the law.

Requirements such as this act are a deterrent for bad behavior, which these companies have already proven they will do time and time again if they know they can get away with it. Sadly, corporate leaders can and will cheat if they are allowed to. Lowering required filings which leaders certify contain no material untruthful facts are critical. As of April 2024, corporate penalties reached the trillion-dollar mark. According to Good Jobs First:

"Regulatory fines, criminal penalties, and class-action settlements paid by corporations in the United States since 2000 have now surpassed $1 trillion. Total payouts for corporate misconduct grew from around $7 billion per year in the early 2000s to more than $50 billion annually in recent years, according to a new report by Good Jobs First. This amounts to a seven-fold increase in current dollars — a 300% increase in constant dollars."

The High Cost of Misconduct: Corporate Penalties Reach the Trillion-Dollar Mark
goodjobsfirst.org

Investors and the public alike have a right to know that companies are acting within the law. After all, in today's economy, where corporations run every aspect of our lives and every penny that we make and spend, their behavior impacts us all.

With today's technology, including the power of AI-based tools, it is not burdensome to fulfill the quarterly requirements to report. Any company that states these requirements are unduly burdensome is hiding their true motivation.

The only people who would oppose this and advocate for less frequent reporting requirements are those who do not want to be fined and held accountable! If you are a CEO, CFO, or board member running a company ethically you have nothing to fear when you share and file this information. But if

you know that you are taking shortcuts and outright lying on your financial statements, as we have seen COUNTLESS MAJOR CORPORATIONS DO IN THE PAST, of course you would fight this level of accountability.

We cannot afford future corporate ethical lapses bringing down economies throughout the world, as we have seen in the past.

At the end of the day, corporate fraud is paid for by every day working people. We get nothing in return and we bare the cost of their bad behavior. No, we are not going back to that. We are watching what happens here, do the right thing.

Laurie Salame
US citizen, attorney, and taxpayer

Laurie — Jun 17, 2026
Subject: S7-2026-15 From: Laurie Affiliation: Jun. 17, 2026 To foster a robust environment of transparency and responsible corporate citizenship, we are proposing the implementation of a comprehensive, mandatory quarterly reporting framework for all companies. This initiative is designed to significantly enhance accountability by requiring detailed submissions that extend beyond traditional financial metrics. These reports should encompass critical areas such as environmental impact, social responsibility, labor practices, governance structures, and progress towards stated sustainability and ethical objectives. Building upon our foundational efforts, this rigorous and consistent oversight will empower stakeholders to make informed decisions, drive continuous improvement, and ensure that all entities are held to the highest standards of integrity and public trust.

Laurie Mayer

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laurie allbaugh — Jun 17, 2026
Subject: S7-2026-15 From: laurie allbaugh Affiliation: Jun. 17, 2026 Please keel quarterly reporting.

Laurie

Laurie Birch — Jun 17, 2026
Subject: S7-2026-15 From: Laurie Birch Affiliation: Jun. 17, 2026 I am writing to express my strong opposition to the proposed rule change. I believe there is no need to alter the current regulations, and I urge the SEC to prioritize the protection of the public over the interests of executive management.

Having followed the actions of this agency since the era of Richard Nixon and Spiro Agnew, I recall a time when the SEC held businesses accountable. Today, it appears that publicly traded companies prioritize shareholders at the expense of their employees and the general public, while CEO

compensation has reached disproportionate levels compared to the average worker.

Your responsibility is to ensure that big businesses operate on a level playing field and adhere to the rules, rather than providing exemptions for corporate leadership. I ask that you uphold your duty to protect "we the people."

Sincerely,

Laurie Birch
CPA (Retired), MBA
Dubuque, Iowa

Laurie Bulka — Jun 17, 2026
Subject: S7-2026-15 From: Laurie Bulka Affiliation: Jun. 17, 2026 Don't repeat past mistakes!! Keep this common sense regulation! I am retired and really don't want to see another recession. We CANNOT count on ethical "self-regulation ". That has never proven effective at preventing dishonesty and disaster.
Sincerely,
Laurie Bulka.
Retired School Psychologist

Sent from my iPhone

Laurie Bumpus — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laurie Bumpus Affiliation: Jun. 17, 2026 Absolutely not. The American public has worked hard for what they've earned. Unlike those jerks in DC.

Sent from my iPhone

Laurie French — Jun 17, 2026
Subject: S7-2026-15 From: Laurie French Affiliation: Jun. 17, 2026 Do you agree the open grift has run its course. Don't you agree its time to right the wrong that is destroying demicracy and creating an authoritarian oligarch? Its time to pull heads out of
trumps false promise of obscured safety from jeffrey. Its time for these fascist ceos to pay 40% in taxes or raise their minimum wages to $80 per hr to meet their over inflated economy. Don't you agree that its time to uphold our Constitution and put these
favor lobbying , politician buying , ultra rich in their place ?

Yahoo Mail: Search, Organize, Conquer

Laurie Halliday — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laurie Halliday Affiliation: Jun. 17, 2026 Keep it as is. We're better off for it. More transparency not less.

Not a good idea.

Sent from my iPhone

Laurie Higgins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laurie Higgins Affiliation: Jun. 17, 2026 Please keep reporting to the quarterly standards not twice yearly

Sent from my Galaxy

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laurie nanstad — Jun 17, 2026
Subject: Comment on S7-2026-15 From: laurie nanstad Affiliation: Jun. 17, 2026 L. Nanstad
Retired
Washington State
I worked hard for over 50 years. I do not want my investments to be lessened. I depend on them.

Sent from my iPhone

Laurie Parker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Laurie Parker Affiliation: Jun. 17, 2026 Laurie Parker, Executive Assistant Keep this quarterly as it still keeps transparency and accountability. Changing this is criminal.

Sent from my iPhone

Laurie Szyarto — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Laurie Szyarto Affiliation: Jun. 17, 2026 L Szyarto retired professional living in Florida. Quarterly reporting allows us the investor to get a better picture on where companies stand with regards to financial status and helps the potential investor to make better decisions as to invest or not invest in said companies.

Lawrence Fierman — Jun 17, 2026

Subject: S7-2026-15 Comment From: Lawrence Fierman Affiliation: Jun. 17, 2026 No, no, no!

We both know what you want this and it’s wrong! It’s just that simple.

Oink, oink!

Sent from my iPhone

Lawrence Laier — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lawrence Laier Affiliation: Jun. 17, 2026 Semi annual reporting is a terrible idea. It won’t end speculation; it will likely increase it in the absence of information. Please train quarterly reporting.

Sent from my iPhone

Lawrence Ramsay — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lawrence Ramsay Affiliation: Jun. 17, 2026 In the interest of decency do not allow this change to happen. God I hate republikkkons

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laxa — Jun 17, 2026
Subject: S7-2026-15 From: laxa Affiliation: Jun. 17, 2026 This is the time to increase the scrutiny toward big business, not to give the corrupt CEOs more time and opportunity to cover up their crimes.

Sent from my Galaxy

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lazellmer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lazellmer Affiliation: Jun. 17, 2026 I am retired and in my 70's. I do not need more of my monthly income disappearing because of government regulations. Social security doesn't cover the bills, pension doesn't cover the bills, all I have left is investments to help cover the bills. Please don't mess with my investments! The world is moving so much faster than 1950 and 1970. Investors need more information to make better decisions. Companies manufacture with robots, not people piecing things together. Profits should be reported at least quarterly.

Thanks for listening.

Sincerely,
Linda Zellmer

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ldmclundberg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ldmclundberg Affiliation: Jun. 17, 2026 As an investor, I do not want you to adopt these rules that have cost investors when put in place earlier. Investors should have the right to know the Financials of a company, every quarter!

Sent from my Galaxy

Leanna Fish — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Leanna Fish Affiliation: Jun. 17, 2026 My name is Leanna Fish, 70 and retired, living in Tulsa, OK. Please help protect my ONLY means of support.

Sent from my iPhone

Lee Bass — Jun 17, 2026
Subject: S7-2026-15 From: Lee Bass Affiliation: Jun. 17, 2026 We need more accountability not less. Remember 2008; Enron, Bernie Madoff. Stop watering to Wall Street big dogs. Do your job.

Lee Buckner — Jun 17, 2026
Subject: S7-2026-15 From: Lee Buckner Affiliation: Jun. 17, 2026 Quarterly Reports are essential! Please make quarterly updates continue to be mandatory. This is critical to maintain oversight.
Teresa Buckner
30333 Abelia Rd, Canyon Country, CA 91387
Concerned Citizen

Sent from my iPad

Lee Kaplan — Jun 17, 2026
Subject: S7-2026-15 From: Lee Kaplan Affiliation: Jun. 17, 2026 Yes. I saw Enron up close. Quarterly is a needed requirement. Lee Kaplan attorney partner former small shareholder who was burned(luckily modestly) by the Enron bust.

Get Outlook for iOS

Lee Larrick — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lee Larrick Affiliation: Jun. 17, 2026 I'm just about to retire, and losing a significant portion of my portfolio would make my ability to retire comfortably shaky. Keep companies accountable and reporting four times a year.

Lee Moreno — Jun 17, 2026
Subject: From: Lee Moreno Affiliation: Jun. 17, 2026 I do not know my file number I'm Leonard L Moreno I don't have a phone at the moment

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Leeann Ammons — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leeann Ammons Affiliation: Jun. 17, 2026 Keep it Quarterly!!

Sent from my iPhone

Leigh Rothman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Leigh Rothman Affiliation: Jun. 17, 2026 As a stock owner, I am highly opposed to losing the quarterly reporting my financial guys monitor to make sure my retirement lasts the rest of my life. Imagine this: you send your kid off to an expensive university/college. They tell you their classes are going great. You school tells you that they're no longer sending out a quarterly report card...when results do come out, they're flunking half their classes but at this point there's little time to save their grades as they're too far behind. Seriously - this is a BAD idea. Leigh Rothman.
Summerville SC

lrothm01@gmail.com

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leigh young — Jun 17, 2026
Subject: S7-2026-15 From: leigh young Affiliation: Jun. 17, 2026 You want us to invest but cannot tell us why?! NO to the proposed amendment. I think the CEO's should be on the hook MONTHLY!

Leilani — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Leilani Affiliation: Jun. 17, 2026 My name is Leilani LaBianco. I am the Medical Director for Chi-Care. I believe quarterly reporting of earnings is essential for transparency and consumer protection. Please don't roll back to an unfortunate and unsuccessful level of only twice a year. I am retired now (6/26) and I have to live on my investments

Sent from my iPhone

Leo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leo Affiliation: Jun. 17, 2026 I am totally against this and I strongly oppose you passing this ruling!

Sent from my iPhone

Leo S. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leo S. Affiliation: Jun. 17, 2026 To whom it may concern,

It is not fair to the public to try and hide financials for longer periods of time, especially since insiders know this information beforehand. Do not change the existing reporting. Keep as is! Thank you! We already have it hard enough!

Leo Suer (Chef)

Sent from my iPhone

Leon Mathew — Jun 17, 2026
Subject: File No. S7-2026-15 From: Leon Mathew To the Securities and Exchange Commission: I am writing to express my strong opposition to any proposal that reduces the frequency of public company financial reporting from quarterly to semiannual. Moving to a six-month reporting cycle is a step backward that harms investors and weakens market integrity. Quarterly reporting must be maintained for the following critical reasons: Mitigating Information Asymmetry: A six-month gap in financial visibility creates an information vacuum. This disproportionately harms retail investors while giving corporate insiders and institutional high-frequency traders an unfair advantage, leading to increased market volatility when data is finally released. Ensuring Timely Accountability: In today's fast-paced, technology-driven market, six months is an eternity. Quarterly reports force management to remain disciplined and provide timely course corrections. Semiannual reporting would allow material operational decay or financial mismanagement to go unnoticed for half a year. Maintaining Global Competitiveness: The transparency of U.S. capital markets is the gold standard that attracts global capital. Reducing disclosure requirements diminishes that premium, eroding trust in the reliability and dynamism of our markets. The argument that quarterly reporting promotes "short-termism" is a flawed excuse for reducing corporate accountability. Investors require more timely data to make informed decisions, not less. The Commission must uphold its core mandate of investor protection by rejecting this proposal and maintaining the quarterly reporting standard. Sincerely, Leon Mathew

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Leona Akins-Smith — Jun 17, 2026
Subject: S7-2026-15 From: Leona Akins-Smith Affiliation: Jun. 17, 2026 You need to be monitored more often than less .As a fact and you know it too

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LEONARD NIEMI — Jun 17, 2026
Subject: S7-2026-15 Comment From: LEONARD NIEMI Affiliation: Jun. 17, 2026 Say no to the change in quarterly reporting for corporations.

Leonard Niemi, SC, retired 4 years.

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Leorides Herron — Jun 17, 2026
Subject: File No. S7-2026-15 From: Leorides Herron Do not switch to semi- yearly reporting! I worked too hard for my money!

Lesa B — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lesa B Affiliation: Jun. 17, 2026 We should be growing, going forward not backwards...
Full discloser is way it should be!!!

Lesley Cooper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lesley Cooper Affiliation: Jun. 17, 2026 Lesley Cooper
President, Cooper Design, LLC
Little Rock, AR

This rollback will negatively impact me as an investor and further diminish my faith in the market. I have been a faithful investor for 40 years and lately I have seen dangerous changes to the way the market has been managed. This has made me reluctant to invest further and I've started pulling back my investments and liquidating so that I can invest in safer ways. There is no reason I can see to take us back to a less transparent way of doing business unless it is to obfuscate and manipulate the market and investors. You must consider how this will impact all investors. Quarterly reporting is important for investors to feel comfortable about furthering their investments. Make choices that represent everyone, not just those with deep pockets who are clearly trying to hide market manipulation.

Sent from my iPhone

Leslie Calvan — Jun 17, 2026
Subject: S7-2026-15 From: Leslie Calvan Affiliation: Jun. 17, 2026 This is an Enron waiting to happen all over AGAIN. DON’T let it happen! The lesson should have been LEARNED!

Leslie Castro — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leslie Castro Affiliation: Jun. 17, 2026 Absolutely not. Transparency is key.

Sent from my iPhone

Leslie Cimino — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Cimino Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission,
Responsible and judicious retail investing depends on transparent quarterly disclosures. Companies who are deserving of my hard-earned investment dollars should respect the intelligence and freedoms of the retail investor. Each leg is dependent on the other: My dollars. Their disclosures. Your regulations keeping the machine humming. The result? Flourishing companies, secure investors, and trust in the federal government. It's not hard.
As average Americans, do we really need to spell this out for you? Do the ethical, moral, and right thing. Greed never wins!

Leslie Gillette — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leslie Gillette Affiliation: Jun. 17, 2026 Please keep the reporting on a quarterly basis for the sake of your integrity and our trust.

Leslie Millar — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leslie Millar Affiliation: Jun. 17, 2026 Why give companies a greater opportunity to hide problems or fraud? Unless those companies have powerful friends in congress and can use this longer stretch of time to perpetuate corruption. No! To changing the current rule. Protect the American public.
leslie Millar

Get Outlook for iOS

LESLIE MORAVCIK — Jun 17, 2026
Subject: Comment on S7-2026-15 From: LESLIE MORAVCIK Affiliation: Jun. 17, 2026 I will not invest in any company that reports twice a year! How much evidence do you need that this does not work? This is only giving favor to the companies not ito investors. They do not want to release information to the public that invests in them obviously. Why would anyone want to go back in time to something that does not work? The returns on companies like this is not worth my money. Fellow

investors, I have talked to will not risk their money either. This is flat out bad business.
Leslie Moravcik
Investor
Chicago, Illinois

Sent from my iPad

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leslie parent — Jun 17, 2026
Subject: S7-2026-15 From: leslie parent Affiliation: Jun. 17, 2026 How dare you let these polluters of our lands and waters out with a minimum sentence of time served! You've got to be Traitor Trump supporters. You should be FIRED IMMEDIATELY

Leslie Riggs — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Leslie Riggs Affiliation: Jun. 17, 2026 Total nonsense. Make it stop.

Sent from my iPhone

Leslie Stinebaugh — Jun 17, 2026
Subject: S7-2026-15 Comment From: Leslie Stinebaugh Affiliation: Jun. 17, 2026 It needs to stay quarterly. I watch my investments just like the big guys do....fairness needs to be fir all investors.

Leslie Todrzak — Jun 17, 2026
Subject: S7-2026-15 From: Leslie Todrzak Affiliation: Jun. 17, 2026 We have laws in place to protect the people. Accountability is an important process in the rule of law. Keep reporting and keep fraudulent activity from going unchecked.

Sent from my iPhone

Lester Sullivan — Jun 17, 2026
Subject: S7-2026-15 From: Lester Sullivan Affiliation: Jun. 17, 2026 Hi, I'm Lester Sullivan, a night shift clerk at Allsup’s convenience store in Spearman, TX. Just don't agree with slapping them on the hand is much of a deterrent. Spare the rod spoils the child, and just too many people these days! Dang Dem all killing us little bit at a time. Needing to get back to the good old days, where the punishment equals the crime. Stealing is worth a hand ✋

Lida Vitt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lida Vitt Affiliation: Jun. 17, 2026 Joe Vitt and Lida Vitt, Retired, Missouri:

We as small investors are totally against this move. We don't make large $$'s but it potentially could really hurt us.

Lidia Ciamarra — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lidia Ciamarra Affiliation: Jun. 17, 2026 Lidia Ciamarra, retired, Westchester County, New York.
As a retiree after working for the past 45 years to build a nest egg for my golden retirement years it would be devasting to reduce my hard earned savings in investments by 1/3 of its value.
Why would the SEC choose to screw the investor.
Isn't the purpose of the SEC to protect the consumer from fraud & corporate shenanigans. Isn't it prudent to monitor closely, without being tyrannical. If it ain't broke don't fix it!

Lila Outland — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lila Outland Affiliation: Jun. 17, 2026 Why go back to something that did not work twice before!

Lina Baron — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Lina Baron Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 is that this is a significant rollback of investor protections. If adopted, it would represent the biggest rollback of investor disclosure requirements in little over 50 years.

My core concern is that less frequent reporting means that we, the investors will go longer without visibility into a company's financial health — potentially six months between updates instead of three. Many things can happen and we may loose money in our investments.
We need the accountability, now more than ever. Please consider how this affects investors over the company's demands, the burden lays on them to secure our investments.
Regards,
Lina

Linda — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 17, 2026 My name is Linda. I'm retired and live in California. I vehemently disagree with changing the reporting timelines. If anything, public companies need to be more transparent! Fraud and insider trading need to be weeded out not given a longer leash. The average American needs more respect. This idea does the opposite.

LM Stoddart

Sent from my iPhone

Linda — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Affiliation: Jun. 17, 2026 Really? You want to take us

back to pre 1955. No! Is is just another way to hide actions of financial companies. Take care of our savings not their bottom line, please!

The meaning of life is to find your gift. The purpose of life is to give it away.

-Pablo Picasso

We do not build ourselves up by tearing other people down.....

but by lifting them up.

Linda — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Affiliation: Jun. 17, 2026 Linda Walters Educator Avon , IN As a an educator we are required to give constant grade updates and quarterly checkpoints so both teachers and students can adjust for the best educational experience. As educators nearing retirement, my husband and I pay close attention to our quarterly reports as we adjust various retirement accounts. Timely data is a necessity in our current world and the SEC needs to keep quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Linda — Jun 17, 2026
Subject: S7-2026-15 From: Linda Affiliation: Jun. 17, 2026 Stop catering to the ultra wealthy and start thinking about everyone and what happens to everyone

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Linda Arnold Healthcare — Jun 17, 2026
Subject: File No. S7-2026-15 From: Linda Arnold I respectfully request that reporting of earnings

continue to be quarterly. I am a former healthcare worker who wishes to keep my investments secure and with that I need timely information and disclosure to ensure my investments are handled as needed. Thank you for consideration of this matter. Sincerely, Linda Arnold, Retired, Levant, Maine

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Linda Billotto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Billotto Affiliation: Jun. 17, 2026 Quarterly reports will keep fraud and corruption at bay. We need honesty and accountability.

Yahoo Mail: Search, Organize, Conquer

Linda Brossard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Brossard Affiliation: Jun. 17, 2026 Continuing the quarterly reporting is in the best interests of all investors. Do not change the frequency.

Sent from my iPhone

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linda brown — Jun 17, 2026
Subject: S7-2026-15 From: linda brown Affiliation: Jun. 17, 2026 As a retiree living in Indiana I rely on quarterly reports for budgeting purposes. Quarterly reports are important for timely audits. Please continue Quarterly reporting. Thank you, Linda
Brown

Yahoo Mail: Search, Organize, Conquer

Linda Calhoun — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Calhoun Affiliation: Jun. 17, 2026 Linda L Calhoun, Beaverton MI, 48612. Research Leader Dow Chemical Company (Retired). We tried it in our history. It resulted in huge losses for investors. I am on a fixed income and cannot afford to lose what I've worked my entire life for. Don't do this to us.

Linda Carmichael — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Carmichael Affiliation: Jun. 17, 2026 Enron was the warning. Do not change the reporting because we know that greedy people will exploit the system again.

~Linda Carmichael
Lompoc CA 93436

Linda Chinn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Chinn Affiliation: Jun. 17, 2026 Why the change? Who does this benefit? Leave the quarterly reporting alone.

Sent from my iPhone

Linda Coleman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Coleman Affiliation: Jun. 17, 2026 Really tired of government creating more corruption. The SEC is supposed to protect the public not take bribes from companies and positions of power at their companies once they leave the SEC. Keep the reporting quarterly.

Linda Coleman

Linda Collins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Collins Affiliation: Jun. 17, 2026 Keep the reporting quarterly. I'm 81 years old and worked hard all my life to accumulate retirement savings. If my investments lost value due to changes in reporting it would create a financial hardship for me. I count on what I've saved to cover mounting medical expenses for treatment of my cancer.
Linda M Collins, Minnesota

Sent from my iPhone

Linda Crews — Jun 17, 2026
Subject: S7-2026-15 From: Linda Crews Affiliation: Jun. 17, 2026 Quarterly reporting keeps companies honest and responsible. It was needed before and it is still needed to keep them from letting integrity slide. It is a fiduciary responsibility.

Sincerely,

Linda G. Crews
Realtor/Broker
Raleigh, NC

Linda Dartt — Jun 17, 2026
Subject: S7-2026-15 From: Linda Dartt Affiliation: Jun. 17, 2026 We don't have enough rampant financial crime? ? You want to open the
doors to more flagrant disregard for the law?
This is outrageous.

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“The only thing necessary for the triumph of evil, is for good men to do nothing”
-Edmund Burke

Linda Dartt
322 Choate Road
Montville, ME 04941
207-589-3208

Linda DeWitt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda DeWitt Affiliation: Jun. 17, 2026 Please keep quarterly statements

Sent from my iPhone

Linda Dianne Smith — Jun 17, 2026
Subject: S7-2026-15 From: Linda Dianne Smith Affiliation: Jun. 17, 2026 CEOs must be held accountable -- KEEP Quarterly Reporting on consequences for lying on the books!

Linda Galbraith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Galbraith Affiliation: Jun. 17, 2026 My name is Linda Galbraith and I am retired living in Bonita Springs, FL. I have a substantial investment portfolio and I depend on the quarterly reporting to make my investing decisions. I would prefer you to require additional reporting if you feel you have to make a change. Than you for your time.

Linda Georgeson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Georgeson Affiliation: Jun. 17, 2026 Another bull **** idea releasing the Rich to earn more and rip us off

Sent from my iPhone

Linda Goodell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Goodell Affiliation: Jun. 17, 2026 Linda Goodell Retired
Seattle:With this roll back, you are essentially cutting the legs of our retirement investments. Don't do it!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Linda Hardy — Jun 17, 2026
Subject: S7-2026-15 From: Linda Hardy Affiliation: Jun. 17, 2026 We need to require quarterly reporting so we can accurately track our investments and keep companies reports honest. Linda Hardy, retired, Arlington, Virginia

Sent from my iPhone

Linda Hassing — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Hassing Affiliation: Jun. 17, 2026 Keep quarterly reporti

Sent from my iPhone

Linda J Manion — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda J Manion Affiliation: Jun. 17, 2026 If your goal is to further reduce public trust, lessen the confidence of already-weary investors, and undermine hope for the future, this is a win. Otherwise, it's insanity and theft. Stop
protecting fraudsters. This is a disgraceful appeal for financial ruin. Just STOP. Linda Manion
Retired homeschool mom

Yahoo Mail: Search, Organize, Conquer

Linda Jenkins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Jenkins Affiliation: Jun. 17, 2026 Quarterly reporting is a terrible idea. I am a lawyer, pastor, parent. From those perspectives, this is yet another sell out to the rich and the oligarchs who are the parasites on us all, destroying not just the U.S. government but all the systems upon which life on the planet depend.

Don’t do it.

Linda Jenkins
Cambridge MA & Eaton Center NH

Sent from my iPhone

Linda K Morris — Jun 17, 2026
Subject: File No. S7-2026-15 From: Linda K Morris I want to continue to require quarterly reporting. I

do nor want 6 months to go by not knowing my account's status. I look weekly online to check . We make all of our decisions based on the honest behavior of our financial institutions. No hiding info will be tolerated!

Linda Kirkland — Jun 17, 2026
Subject: S7-2026-15 From: Linda Kirkland Affiliation: Jun. 17, 2026 They all should be put in jail now not later.

Linda Kruenegel — Jun 17, 2026
Subject: S7-2026-15 From: Linda Kruenegel Affiliation: Jun. 17, 2026 Don't make it easier for the heads of companies to lie, cheat, and steal from the people who trust that their money, job, reputation are safe. This is so beyond the pale to go along with this proposal! I urge you to stop the insanity! I am a retired homemaker whose husband spent 35 years working for an honest company that would never have thought about cooking the books. Why don't you stand up to our corrupt government that doesn't stand for anything but tearing down 250 years of democracy as well as destroying the constitution of this great nation.
Sincerely, a very concerned citizen

Linda MACDONALD — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Linda MACDONALD Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: This is an invitation for fraud and insider trading. The quarterly system was put in place to stop that. Remember Enron we paid for it. Stop bowing down to wealthy customers ordinary people would like to not get ripped off. Thank you

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Linda Manning — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Manning Affiliation: Jun. 17, 2026 This is ridiculous, especially since they can just look at 1955-1970 to see how it is a bad idea.

LINDA MCINNES — Jun 17, 2026
Subject: Comment on S7-2026-15 From: LINDA MCINNES Affiliation: Jun. 17, 2026 Please DO NOT CHANGE. Please keep quarterly!

Sincerely,

Linda McInnes
lmcinnes18@gmail.com

Linda Overbey — Jun 17, 2026
Subject: S7-2026-15 From: Linda Overbey Affiliation: Jun. 17, 2026 My name is Linda Overbey, I'm retired and live in Las Vegas. I fully support quarterly reporting. I don't trust most of these people anyway and having the crooked SEC panting over making everything easier for them makes me nauseous. We need more regulations on these corporations, not less.

Sent from my iPhone

Linda Pietropaoli — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Pietropaoli Affiliation: Jun. 17, 2026 Linda Pietropaoli. Retired. New York. This is important because it's my only retirement savings. It's not much but less would hurt drastically. This is quite concerning to say the least.

Sent from my iPhone

Linda Price — Jun 17, 2026
Subject: S7-2026-15 From: Linda Price Affiliation: Jun. 17, 2026 It's important that corporate entities be accountable quarterly to all classes of shareholders. Transparency in honesty. Semi-annual reporting leads to thinking we have a problem this quarter but we will make things better by the required reporting period. In that scenario shareholders/traders will be duped into a false since of security. Trading goes on as if there has been no failure by management.

Linda Price

Linda Pruitt — Jun 17, 2026
Subject: File No. S7-2026-15 From: Linda Pruitt As individual investors We need more transparency than less. We need to keep the current 10Q reporting structure. Without it investors are at a disadvantage. I am part of the motley fool investing community.

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linda purkey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: linda purkey Affiliation: Jun. 17, 2026 Keep Quarterly Linda Purkey 20 N Pioneer Blvd Apt 206 Springboro Ohio 45066

Linda Raney — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Linda Raney Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Learn from the past and do not take the guardrails off! Keep required quarterly reporting. Do not add to the corruption of this administration.

Linda Schneckenburger — Jun 17, 2026
Subject: S7-2026-15 From: Linda Schneckenburger Affiliation: Jun. 17, 2026 Four times a year has to continue to keep them in check. If it changes to just 2 times per year they will want annual signing next. Hold them accountable with signing 4 times/year.

Linda Sexton — Jun 17, 2026
Subject: S7-2026-15 From: Linda Sexton Affiliation: Jun. 17, 2026 Accountability is important! Fewer details will fall through the cracks if reports are made frequently! Quarterly reporting is reasonable, and should remain the requ.

"Take a vacation every day, even if it's going outside and feeling the grass between you toes."

Linda Sheffield — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Sheffield Affiliation: Jun. 17, 2026 There needs to be checks and balances where companies' and peoples' money is concerned. Period. Inspectors general have been fired across all facets of the current government and that is a huge red flag that the greediest of people are trying to get away with anything they can continue to do. There MUST be transparency and accountability!!

Sent from my iPhone

LINDA SHESTOCK — Jun 17, 2026
Subject: S7-2026-15 Comment From: LINDA SHESTOCK Affiliation: Jun. 17, 2026 Quarterly reports are critical to make investment decisions and make corporations accountable to investors.

Linda Shestock
Investor
Oceanside Ca

Sent from my iPad

Linda Shields — Jun 17, 2026
Subject: S7-2026-15 From: Linda Shields Affiliation: Jun. 17, 2026 Are you all just a bunch of thieves? Why else would u reduce quarterly reporting? What are they hiding?!! Well we will never know!! I'm against reduced reporting!

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linda simko — Jun 17, 2026
Subject: S7-2026-15 Comment From: linda simko Affiliation: Jun. 17, 2026 Linda Simko
Teacher, Mom, Investor in America

KEEP Quarterly Reporting !

Linda Snyder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Snyder Affiliation: Jun. 17, 2026 Keep the reporting quarterly. I am an American citizen and I want to keep things transparent. I am an educator. Knowledge is important….do not take the backwards step in reporting by moving it to six months.

Sent from my iPhone

Linda Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Taylor Affiliation: Jun. 17, 2026 I thought this administration preached transparency? Keep quarterly reports, so the public is aware of companies finances.

Linda Tedesco — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Tedesco Affiliation: Jun. 17, 2026 Linda Tedesco, RD, CDN. (Dietitian)As someone who has been investing for 40 years I believe quarterly reporting is necessary to be aware of what exactly is going on. I do not think it is fair to hide for six months. I recently found mail from six months ago and was not happy to discover poor results. This was partly my fault as mail was misplaced but if it never arrived for those six months, nothing I could do if I wanted. I suppose there's thoughts of checking online. Although I use a computer for work and my cellphone, I have so many investments and they are in too many places (I know, I know-I am gradually consolidating) for me to delve into how things are doing. And if left entirely to my investment specialists… only one ever contacts me routinely. Another periodically and the rest basically never do- (2 at Merrill Lynch's and 1 another well known). Leaves me to contact them and if I don't know what is going on that's even less chance. Please consider keeping things the same.

Sent from my iPhone

Linda Timm — Jun 17, 2026
Subject: S7-2026-15 From: Linda Timm Affiliation: Jun. 17, 2026 Trust is earned and if we have learned anything from this administration it that we can't trust them. KEEP the
current regulations in place.
Linda Timm, Utah

Sent from my Galaxy

Linda VandenBrook — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda VandenBrook Affiliation: Jun. 17, 2026 Quarterly Please!

Sent from my iPhone

Linda Watson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Watson Affiliation: Jun. 17, 2026 I feel the quarterly reports are important. Leave them like they are

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Linda Watts — Jun 17, 2026
Subject: S7-2026-15 Comment From: Linda Watts Affiliation: Jun. 17, 2026 I am retired and my husband and I rely on our investments to live on. Reporting less than quarterly leaves gaps where corporations came do much damage.

Rich and Linda Watts

Yahoo Mail: Search, Organize, Conquer

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linda wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: linda wright Affiliation: Jun. 17, 2026 No stop hurting America

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Linda Yost — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Linda Yost Affiliation: Jun. 17, 2026 I would like to see quarterly reports continue. We have learned this lesson in the past. Do not repeat semi annual reports!

Sincerely,

Linda Yost

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lindamcnickles — Jun 17, 2026
Subject: S7-2026-15 Comment From: lindamcnickles Affiliation: Jun. 17, 2026 This is the same as insider trading to me... everyone should have the same information on what's going on with a company to make timely decisions of their own

Sent from my Galaxy

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lindapersun — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lindapersun Affiliation: Jun. 17, 2026 There is no need to change the SEC reporting structure. Doing so will negatively impact investments and those of us with considerable dollars tied to such will suffer tremendous loss. Your proposed change has already been tried with disastrous results, so you must reconsider.

Linda Persun
President/CEO
Human Resourceful Consulting

Sent from my Galaxy

Linn Lujan — Jun 17, 2026
Subject: S7-2026-15 From: Linn Lujan Affiliation: Jun. 17, 2026 Please keep quarterly financials. They hold corporations accountable, help prevent fraud, and protect ordinary investors, like me. I'm a retiree and rely on my investments to live on. Thank you.

Linda Lujan, Colorado

Lisa Adair — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Adair Affiliation: Jun. 17, 2026 Lisa Adair, Sr. Corporate Paralegal.

As someone who has regularly handled SEC filings for various public companies large and small, I know this supposed "savings" to the company is de minimis, at best, and a flimsy, slimy smoke screen at worst; and only serves to provide too much shadow to the actual operations, actions of key holders, and financial security of the company. Quarterly reporting is simply the cost of doing business. If companies are trying to cut costs perhaps less Lear jets and million dollar bonuses, even when the company does poorly should be on the chopping block. Everyone else has had to eat their peas lately.

Today's murky environment on business in general and trading specifically coming from the tops of Washington DC on down to the smallest CEO SCREAMS "Dont do this!!!!" This strips the very protections the Truth in Securities laws of the 1930s promised investers, and without them, we absolutely will return to those days.

Companies that have nothing to hide and wish to be above board will also be against this proposal. The SEC, who's charter is to protect the invester absolutely should be against this.

Let me make it simple: when my son was 5 years old, he came downstairs and said, "Hey mom, you dont need to check on me for the next 30 minutes, ok?".

Your reaction to reading that should be the same thing here. X7

Lisa Adair

Lisa Avron — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Avron Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Reject Rule S7-2026-15. People rely on timely, accurate quarterly disclosures to make informed investment and financial decisions. Quarterly reports provide ongoing visibility into a company’s recent performance, cash flows, liquidity and risks that annual reports alone cannot show. They let people detect trends, respond to material changes, and compare companies on a consistent, near-term basis. Without reliable interim financial data, information asymmetries grow: retail investors and other market participants would be less able to evaluate management’s execution, assess short-term solvency or judge whether new developments materially affect valuation. That increases risk, reduces market efficiency, and can harm confidence in public markets.
Please preserve the availability and integrity of quarterly reporting and avoid removing disclosures that investors depend on to understand a company’s current financial condition, operating results, and known material risks. Maintaining robust, comparable, and timely interim information supports fair, transparent markets and enables ordinary investors to make reasoned decisions.
REJECT this new proposal. Less frequent reporting obscures rapid deterioration in financial condition (e.g., liquidity squeezes, covenant breaches), making it harder for markets and regulators

to detect and respond to emerging systemic threats. Reject a second Great Recession.

Lisa Bishop — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Bishop Affiliation: Jun. 17, 2026 I appreciate quarterly reporting for transparency and tracking of my investments. I do NOT support going back to pre-1970's semi-annual reporting!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Lisa C Dukes Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Lisa C Dukes I am submitting this comment as an individual investor who is strongly opposed to the proposed rule change under S7-2026-15. I am retired and certainly not wealthy. Other than my small social security income, my spouse and I are entirely dependent on returns on investments made during my 45-year career as an engineer. Quarterly reporting protects people like me. Moving to twice-yearly disclosure doubles the window during which insiders, institutional analysts, and large funds are the only groups who have access to information that people like me will never have access to. That six month gap is where investor mistrust, volatility, and uncertainty will happen. Organizations that support the idea believe that quarterly reporting pressures management into sacrificing long-term value for near-term results. I'm familiar with the argument and I don't believe it. There is no evidence to support it. The CFA Institute studied this exact policy change in the U.K. market and found that reporting frequency had no measurable effect on corporate investment behavior. The SEC would be accepting a real impact (less transparency for ordinary shareholders) in exchange for a benefit that does not exist. This is an extract from the summary of that CFA paper, entitled IMPACT OF REPORTING FREQUENCY ON UK PUBLIC COMPANIES: "Most importantly, this study found that the initiation of required quarterly reporting in 2007 had no material impact on the investment decisions of UK public companies. As discussed in Section 2A, the study measured this impact by examining, before and after these changes in reporting requirements, the companies' capital expenditures; spending on research and development; and spending on property, plant, and equipment. By contrast, the initiation of mandatory quarterly reporting in 2007 was associated with significant changes in other areas. An increasing number of companies published more qualitative than quantitative quarterly reports and gave managerial guidance about future company earnings or sales. At the same time, there was an increase in analyst coverage of public companies and an improvement in the accuracy of analyst forecasts of company earnings. When quarterly reporting was no longer required of UK companies in 2014, less than 10% stopped issuing quarterly reports (as of the end of 2015). Again, there was no statistically significant difference between the levels of corporate investment of the UK companies that stopped quarterly reporting and those that continued quarterly reporting. However, there was a general decline in the analyst coverage of stoppers and less of such decline for companies continuing to report quarterly. Companies that stopped quarterly reporting manifested two characteristics: They were relatively small by market capitalization, and they did not issue managerial guidance during the period of mandatory quarterly reporting. Energy companies were the most prevalent stoppers, followed by utilities." I'm also concerned about which companies this would affect most. The companies most likely to opt out are the ones where oversight is most important. These are the smaller companies with the least analyst coverage, the smallest investor relations teams, and the fewest eyes on them. They are already the hardest to monitor. Reducing

their disclosure obligations doesn't make them easier to own, it makes them much easier to mismanage. Reg FD was a step forward in creating a more level playing field for all investors, especially those like me. This proposal is most certainly a step in the opposite direction. And what problem is this even solving? The entire S&P 500 files quarterly, and it's at an all-time high. If quarterly reporting were holding American companies back (and it is clear that it's not), we would easily be able to see it happening. We certainly do not. I urge the Commission to reject this proposal and preserve the quarterly reporting standard that investors like me depend on.

Lisa Casto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Casto Affiliation: Jun. 17, 2026 We need more visibility, not less. As a person who worked in competitive intelligence and trained business students, I know that one of the reasons the U.S. is a good place to do business is that we require this kind of public reporting.

Lisa Casto

Lisa Casto
lisaacasto@gmail.com

Lisa Cooper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Cooper Affiliation: Jun. 17, 2026 Corporations are already raping the Americans; semi-annual reporting would allow this even more. With the current administration threatening to reduce or eliminate social security that leaves our nest egg to fall back on and without that where will that leave those of us who worked our whole lives to enjoy our final years in retirement?

The criminal activity and endorsement of this administration has to end. They are getting more wealthy off of our backs while each day is getting more difficult for the average American to make it financially.

Sent from my iPhone

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Lisa Cousins — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Cousins Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need transparency. It is not right to hide vital info from consumers, investors etc. This is something that is wrong on all fronts and we need to be allowed to know the truth.

Lisa Deem — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Deem Affiliation: Jun. 17, 2026 More ways to screw the public !! SEC is bought and paid for. They do not work for the public good. Back room deals. Lock them up!!

Sincerely,
Lisa Deem
Sent from my iPhone

Lisa Farris — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Farris Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Subject: My view on Rule S7-2026-15
I am writing as a retail investor and a woman approaching retirement within the next six to seven years. Timely, reliable public company information is essential to how I evaluate risk and make informed financial decisions.
Quarterly disclosures help me understand whether a company is executing, whether its financial condition is changing, and whether new risks are emerging. They also help keep the market fair for individual investors who do not have the same access to analysts, data tools, or institutional resources.
Moving from quarterly to semiannual reporting would create longer blind spots for retail investors. Six months is too long to wait for required updates on revenue trends, margins, cash flow, debt, risk factors, and management performance.
I recognize that companies may want to reduce reporting burdens, but investor protection should come first. The SEC should not remove vital information that ordinary investors rely on to make responsible decisions.
Please do not adopt Rule S7-2026-15 as proposed. Quarterly reporting should remain required for public companies.
Sincerely,
Lisa Farris

Lisa Graziano — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Graziano Affiliation: Jun. 17, 2026 Keep Quarterly Reporting.
Lisa Graziano
Education Administrator
Illinois
If this system of investments chooses to revert to archaic rules I'll gladly cash in all investments and find alternative ways to safeguard my retirement. I won't be alone in this. We've build a system that has sold us the idea that our retirement is in our hands, that we can't rely on social security as we age out of the workforce. Us in our 50's are real time walking our Boomer parents through unbelievably high costs of assisted living for poor care. And now you want to roll back safeguards to keep companies transparent with our investments? Are you bat **** crazy? Keep Quarterly Reporting.

Lisa Guzek — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Guzek Affiliation: Jun. 17, 2026 Hello,

Please keep the reporting quarterly.

Quarterly reporting is one of the cornerstones of transparent capital markets. It provides timely information, protects investors,
improves market efficiency, and holds management accountable. Rather than reducing disclosure, regulators should encourage companies to communicate quarterly results in ways that support both transparency and long-term value creation.

Lisa Guzek
HR
Manager
Melrose, MN

Yahoo Mail: Search, Organize, Conquer

Lisa Hale — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Hale Affiliation: Jun. 17, 2026 This is not ok! This uses the hard working class people's money to let the corporate world make more money and leave the rest of us with nothing. How would this work if only the big fish invested and lost their money??? It wouldn't ! Do not change it!!!

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Lisa Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Harris Affiliation: Jun. 17, 2026 Lisa Harris, investor. This matters because history shows this benefits only the ones in charge. Corporations, Wall Street players etc. Everyone else loses!

Yahoo Mail: Search, Organize, Conquer

Lisa Hjaltalin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Hjaltalin Affiliation: Jun. 17, 2026 Respectfully,

Please continue to require quarterly financial reporting. Historically, our returns and company growth has been significantly higher when a publicly traded company must report quarterly. As a now retired former public servant, it is imperative to me for my invested dollars to perform at a high rate.

Thank you,

Lisa Hjaltalin, CPA Retired Higher CFO, State of Washington.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Lisa Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Johnson Affiliation: Jun. 17, 2026 Lisa Johnson, advancement services assoc director: Quarterly reporting needs to continue. It's like a weather forecast... if you don't get a weather forecast each day, you're flying blind for the days without one.

Lisa Laramie — Jun 17, 2026
Subject: S7-2026-15 From: Lisa Laramie Affiliation: Jun. 17, 2026 Hello,
Quarterly reporting must be maintained to keep public companies honest and more transparent. As someone who is only a few years away from retirement age, my husband and I need to make sure our investments are safe and on track. Quarterly reporting is a way to prevent another Enron from ever happening again. Having CEOs and CFOs held accountable every quarter is the way to prevent fraud. Please do not change this.
Sincerely,
Lisa Laramie
Nashua NH

Lisa Lisa — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Lisa Affiliation: Jun. 17, 2026 Its a very bad idea to change fincial reporting from quarterly to every 6 months! Too much lack of transparency & opportunity for fraud & shenanigans. KEEP IT QUARTERLY!

Lisa Martin — Jun 17, 2026
Subject: File No. S7-2026-15 From: Lisa Martin Keep quarterly reports. People investing hard earned savings in this economy deserve that. This would be like cutting services and could be used to try and hide what is truly happening to individual investors and the bigger picture. From a recent retiree who has always relied on quarterly reports.

Lisa McConaughey — Jun 17, 2026
Subject: S7-2026-15 From: Lisa McConaughey Affiliation: Jun. 17, 2026 I am a retiree and I need quarterly reports. Resist this get out of jail free card for dishonest CEOs.

LISA MORRIS — Jun 17, 2026
Subject: Comment on S7-2026-15 From: LISA MORRIS Affiliation: Jun. 17, 2026 To the Securities

and Exchange Commission:

The mandate for quarterly financial reporting, established by the SEC in 1970, has served as the bedrock of the United States capital markets for over half a century. While proposals to shift to a semiannual reporting model are framed as a mechanism to reduce compliance costs and mitigate short-termism, the preservation of mandatory quarterly disclosures is essential to maintaining market integrity, protecting retail investors, and ensuring efficient capital allocation. I urge the Commission to maintain the current quarterly framework based on four critical pillars:

1. Mitigating Information Asymmetry and Insider Trading Extending the reporting window from three months to six months creates a prolonged "information vacuum". During these multi-month gaps, corporate insiders possess material, non-public operational data while public investors trade in the dark. This asymmetry significantly escalates the risk of insider trading, necessitates aggressively longer blackout windows for employees, and invites front-running by institutional firms with private access to management. Timely disclosure is the ultimate equalizer in a fair market.

2. Protecting the "Main Street" Retail Investor A reduction in reporting frequency disproportionately impacts retail investors. Institutional investors possess the resources to employ data teams, track alternative web/supply-chain metrics, and secure direct corporate engagement. Retail investors, conversely, rely heavily on formalized, regulated, and verified periodic SEC filings to make informed decisions. Stripping away two quarters of audited or reviewed financial snapshots effectively blindfolds everyday investors.

3. Preventing Price Distortion and Lowering Cost of Capital Continuous price discovery requires a steady stream of verifiable financial data. Six-month gaps make it incredibly difficult for the market to price risk accurately, especially for cyclical, seasonal, or high-growth sectors. Academic and economic consensus demonstrates that robust transparency lowers a company’s cost of capital; when investors face higher uncertainty and risk, they demand a higher return on equity, which ultimately harms liquidity and increases transaction costs.

4. Enhancing Corporate Accountability and Fraud Deterrence Regular, quarterly oversight enforces structural discipline within public companies. The rigorous process of preparing quarterly closings forces internal boards, audit committees, and independent auditors to identify, escalate, and correct operational weaknesses or accounting irregularities in real-time. Leaving a business unchecked for half a fiscal year provides a broader window for operational decay or financial manipulation to go unnoticed until the damage is catastrophic.

Conclusion The depth, liquidity, and global dominance of the U.S. financial system—totaling tens of trillions of dollars—are fundamentally rooted in investor trust, strict disclosure mandates, and radical transparency. Diluting the frequency of periodic reporting under the guise of administrative relief sacrifices investor protection for executive convenience. To protect the fundamental architecture of our public markets, the SEC must preserve mandatory quarterly reporting.

Sincerely,
Lisa Morris

Cardiac Sonographer
Astoria, New York

Lisa Murdoch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Murdoch Affiliation: Jun. 17, 2026 Lisa Murdoch. I live in California. I retired but worked over 40 years to have a retirement. Please do nothing to jeopardize my retirement. Keep the reporting quarterly

Lisa K Murdoch

Lisa Siano — Jun 17, 2026
Subject: S7-2026-15 From: Lisa Siano Affiliation: Jun. 17, 2026 CEO's must be accountable for their companies' financial disclosure to protect the public from fraud. Don't change Sarbanes-Oxley

Lisa Siano

5041 Castle Moor Dr.
Columbia MD 21044
516-713-1660

Lisa Sterritt — Jun 17, 2026
Subject: S7-2026-15 From: Lisa Sterritt Affiliation: Jun. 17, 2026 The Enron debacle should never be allowed to happen again. KEEP quarterly reporting in place.

Lisa Sterritt
Former employee of KN Energy nka Kinder Morgan

Regards,

Lisa Sterritt

LISA TRUSIANI — Jun 17, 2026
Subject: S7-2026-15 From: LISA TRUSIANI Affiliation: Jun. 17, 2026 It's a no-brainer -- quarterly reporting signed by a CEO is better than the reduction being proposed. Please be decent and protect the process and the investors who are real people working hard to secure their futures. Lisa Trusiani, Writer (including a thousand American Express projects), Portland, ME, USA

Sent from my iPhone

Lisa Williams — Jun 17, 2026
Subject: S7-2026-15 From: Lisa Williams Affiliation: Jun. 17, 2026 Corporate corruption doesn't need any more loopholes. Keep Corporate America honest by maintaining and upholding the current law. Changing it to 2x a year doesn't benefit anyone but the executives.

Lisa Williams

Lisa Yigdal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lisa Yigdal Affiliation: Jun. 17, 2026 Lisa Yigdal. Telecom Worker. Six months cannot be allowed. There is already too much shady activity at 3 month intervals. The audit trails will be even harder to manage and I believe that is the intent of this proposal. Please let reasonable minds prevail.

Regards,

Lisa M. Yigdal

Lisa Z — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisa Z Affiliation: Jun. 17, 2026 This has not worked in the last. It is not going to work now. Enough of policies that benefit companies and hurt individuals. Just enough already.

Lisa Zaccheo
Completely fed up citizen

Lisah Rankin — Jun 17, 2026
Subject: S7-2026-15 From: Lisah Rankin Affiliation: Jun. 17, 2026 Enron devastated people. Do not

open the door for corruption. Keep the quarterly transparency requiring CEOs to sign off on the financials.

Sent from my iPhone

Lisaydelrio — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lisaydelrio Affiliation: Jun. 17, 2026 As a former securities agent, I am against the change to reporting. The public needs all of the information it can get in order to do their due diligence. This change only helps the companies that may be in trouble and makes the buying public more vulnerable to bad actors.
The SEC was created to protect the public not the businesses selling to the public. Continue to do your job by regulating and monitoring businesses that sell to the vulnerable citizens of the US.
Lisa del Rio

Sent from my iPhone

Lise Brunhart — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lise Brunhart Affiliation: Jun. 17, 2026 Companies must be RESPONSIBLE to their investors..Keep quarterly repirting,SEC!!

Lise Sorensen Brunhart
Brighton Town Council

Liz Brautigan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Liz Brautigan Affiliation: Jun. 17, 2026 Semi-annual reporting. Has been tried before and it screws the small investor. Vote NO to this! We are retirees and need every cent that we have saved and need to see it continually earn interest.
Elizabeth Brautigan
Martinsburg, WV

Sent from my iPad

Liz kelly Mother of a former SEC attorney — Jun 17, 2026
Subject: File No. S7-2026-15 From: Liz kelly Please stop letting the 1% get away with fraud. Lessening the number of reports only makes it waster for them. We pay more proportionately and I’m sure we work harder. My son is a former SEC attorney who left because he felt like the support was not there for attorneys who wanted to do the right thing. Don’t let them get away with this

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Liz Salvato — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Liz Salvato Affiliation: Jun. 17, 2026 Please retain quarterly reporting. Transparency impacts on decision making, confidence in your activity and shareholders the right to make adjustments and be proactive vs reactive- all of which you know we deem important even if you don't. History shows our greatest returns since going from semi annual to quarterly reporting

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Lizabeth Fogarty — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lizabeth Fogarty Affiliation: Jun. 17, 2026 Having helped prepare quarterly reports for 8 years at a publicly traded company I can tell you how valuable that report g was to run the company (I was a financial analyst who worded directly for the executive VP and also prepared data for the CEI) as well as keep investors apprised of key financial data needed to support their personal investment decisions. A change from quarterly would allow more financial chicanery and hides required truths that could deceive the investing public as well as affect their financial well being. Changing would do more harm than good.

I would be willing to discuss what I saw as my role in direct and final review and preparation of required docs, K10 and annual reports, if you wanted more info how I believe my role gives support to my statements.

Regards,

Lizabeth Fogarty
(Was employed by Sturm Ruger)
405-990-6561

Sent from my iPhone

Lizabeth Wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lizabeth Wright Affiliation: Jun. 17, 2026 Small investors like me rely on quarterly reporting to make investment decisions that will have a major effect on how long our retirement savings will last. Semi-annual reporting will allow companies to hide potential problems from investors, including evidence of fraud. The SEC is supposed to help protect investors and promote confidence in our stock market. But this rule change would favor the big institutional investors and insiders over the small investor. Insiders and institutions will still get timely information through their internal research channels, but retail investors will be flying in the dark much of the time. Any cost savings to companies is not worth the cost to individual investors.

Please keep the rule requiring quarterly reporting.

Lizabeth Wright, retired
Georgetown, Texas

Lizis Liz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lizis Liz Affiliation: Jun. 17, 2026 This is ridiculous- you all are crooks already
Liz Harter

Healthcare
It matters that people are dishonest and this regime made it wotse - insider trading must be prosecuted

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Lloyd Hass — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lloyd Hass Affiliation: Jun. 17, 2026 Keep the reporting quarterly!

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lmsevert — Jun 17, 2026
Subject: S7-2026-15 Comment From: lmsevert Affiliation: Jun. 17, 2026 Highway robbery! Approved by the federal government.

Sent from my iPad

Lois Dominguez — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lois Dominguez Affiliation: Jun. 17, 2026 My name is Lois Dominguez and I own my own orthopedic massage business.I want quarterly reporting because we should ALL have to be transparent with our finances and books!

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lois meyer — Jun 17, 2026
Subject: S7-2026-15 Comment From: lois meyer Affiliation: Jun. 17, 2026 We need to know what is going on qtrly.

I am a stock holder and do not approve of this rule change. Lois Meyer. Owner

Sent from my iPhone

Lois Prestwood — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lois Prestwood Affiliation: Jun. 17, 2026 Its been good enough all if these years, it can continue.

Yahoo Mail: Search, Organize, Conquer

Lonna M — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lonna M Affiliation: Jun. 17, 2026 Quarterly reporting provides transparency and accountability. Reducing the frequency is absolutely wrong and in favor of companies having the ability to play the shell game with their financial results.
Please keep them accountable in these dark days of less transparency and corruption.
Sincerely,
L. Mathison

Sr. Business Systems Analyst

Lorain Yocky — Jun 17, 2026
Subject: S7-2026-15 From: Lorain Yocky Affiliation: Jun. 17, 2026 Quarterly reporting is necessary to protect investors and the public from the now all-too-often unchecked corporate fraud. Please do NOT let potential (and actual) bad actors free to abuse the public trust.

Lorain Yocky
American Taxpayer

Loretta Thompson — Jun 17, 2026
Subject: S7-2026-15 From: Loretta Thompson Affiliation: Jun. 17, 2026 My name is Loretta C Thompson. I am disabled and retired and live in South Carolina. My veteran husband is also disabled and retired. Part of our monthly income is a pension he receives from a former employer that would be subject to this new ruling you are considering. This pension is contingent on his former employer staying in business. I have just read that the SEC is planning on doing away with the quarterly filings of businesses affected by the Enron scandal; allowing semi-annual filings. In my judgment, this only allows an executive to have more time to defraud the public and get out of the country before the next filing is due. This is a bad idea and it has the appearance of favoritism toward the very wealthy. The appearance of wrongdoing is the reality in many minds and MUST be avoided at all costs. To move forward with this proposal will deeply affect the level of confidence the American people have placed in you since 2002. I urge you to reconsider this and let the American people know that you have not only heard our concerns, but that you understand and agree that this proposal was not well thought out and will not be put in place. Keep the quarterly filings.

Regards,
Loretta Thompson

Lori Call — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lori Call Affiliation: Jun. 17, 2026 Quarterly reporting keeps integrity and accountability in place, further engaging the public's confidence … particularly at a moment in our history when trust in transparency is at a very low point.

Lori Call, retired

Sent from my iPhone

Lori Ervin Oliveras — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lori Ervin Oliveras Affiliation: Jun. 17, 2026 I think quarterly reporting keeps me informed as an investor and is expected. No changes are necessary. Transparency should be provided to investors and I read the reports to make informed decisions. I am a High School teacher and data drives decisions.

Lori Oliveras
Willow Grove,PA

Sent from my iPhone

Lori Faeth — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lori Faeth Affiliation: Jun. 17, 2026 I want quarterly reporting to remain. The current transparency and disclosure have worked. Do not lessen this transparency. Changes to do so would reduce my savings which I have worked hard to maintain so that we can live comfortably in retirement.

Thank you,

Lori Faeth
Retired Educator
209 Fox Run Rs Findlay, Oh. 45840

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lori geiger — Jun 17, 2026
Subject: S7-2026-15 Comment From: lori geiger Affiliation: Jun. 17, 2026 Keep companies transparent. The investors deserve to be kept informed so they can make good decisions.

Lori Jostes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lori Jostes Affiliation: Jun. 17, 2026 Anything other than quarterly reporting is criminal. Stop making retirement so difficult!
Lori Jostes

Sent from my iPhone

Lori Martin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lori Martin Affiliation: Jun. 17, 2026 I don’t agree with going backwards. It changed for a reason which are being ignored. We need controls. We are watching rules be bent daily and it’s hurting not helping our country. Continue reporting quarterly.

Sent from my iPhone

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lori mccarver — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lori mccarver Affiliation: Jun. 17, 2026 In an age where it is tough to financially survive, putting anyone's savings at risk is terrible. Please reconsider this change for the sake of our future. Lori McCarver

Yahoo Mail: Search, Organize, Conquer

Lori OConnor — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lori OConnor Affiliation: Jun. 17, 2026 Do not change the current quarterly reporting. Think about the citizens of this country instead of corporate concerns, for once. Do the right thing.

Sent from my iPhone

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lori orr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lori orr Affiliation: Jun. 17, 2026 Please allow it to remain quarterly

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Lori Simonds — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lori Simonds Affiliation: Jun. 17, 2026 DON'T CHANGE TO SEMI-ANNUAL! NONE OF THE PEOPLE WANT LOSS THEIR HARD EARNED MONEY.

Lori Smith — Jun 17, 2026
Subject: S7-2026-15 From: Lori Smith Affiliation: Jun. 17, 2026 This absolutely MUST stand as is! These people MUST be held accountable! Quarterlies MUST BE CONTUNUED! The American people DESERVE to know their money is not being squandered as it has in
the past. We deserve transparency on ALL LEVELS!

Lori Ratterman
Disabled American Veteran
Springfield, OH, USA

Yahoo Mail: Search, Organize, Conquer

Lori Sturges — Jun 17, 2026
Subject: S7-2026-15 From: Lori Sturges Affiliation: Jun. 17, 2026 We remember Enron….keep quarterly statements and keep your integrity. Try it, it’s liberating! We demand quarterly statements!

Sent from my iPad

Lori Timaeus — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lori Timaeus Affiliation: Jun. 17, 2026 The consumer has the right to this public information quarterly. Please do not let the hide their financials for 6 months at a time. It should be reported quarterly at the very least.

Sent from my iPhone

Lorraine Fournier — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lorraine Fournier Affiliation: Jun. 17, 2026 Lorraine Fournier-Retired, Seattle Washington
I am against any changes to the currently required quarterly reporting. I feel this will eliminate transparency and honesty within our corporate world. Twice a year reporting will force returns to be lower causing extreme financial hardship for many, there by putting even more strain on our country's financial systems.

Sent from my iPhone

Lorraine Gould — Jun 17, 2026
Subject: S7-2026-15 From: Lorraine Gould Affiliation: Jun. 17, 2026 Quarterly reporting MUST remain. Greedy LEO'S have proven time and time again that they only look out for their best interests. Screw the investors and the companies they control.

Lorraine Gould

Lorraine Strange — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lorraine Strange Affiliation: Jun. 17, 2026 Please do not allow this policy. Transparency is needed to keep these companies from destroying our economy and for us losing the little we have. This is just another way of the wealth being hoarded by the companies. Please do not allow this to happen! They need to pay their fair share! I should not have to pay for them to be rich!

Lorry Bradley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lorry Bradley Affiliation: Jun. 17, 2026 I'm a senior on fixed income and almost Broke. This action is awful and should not be approved.

Lorraine Bradley
Prosperity, SC

Louis Desautels — Jun 17, 2026
Subject: S7-2026-15 From: Louis Desautels Affiliation: Jun. 17, 2026 Keep it

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Louis Devault — Jun 17, 2026
Subject: S7-2026-15 From: Louis Devault Affiliation: Jun. 17, 2026 a few qualifiers if a company is licensed they are under government license! Many exist and operate as partners public to private partnerships involve tax abatements and quite often receive direct subsidy! I appreciate your promises but let me tell you this because i know it is true This whole earth is being subdued now by a shadow government they are the hidden layer of worthless bastard sons of god who are at the benevolence valve of every nation we pay taxes and they exist as contractors who get paid to deliver services! It is the ultimate usury and oppression! God owes such souls a judgement day and it is very close now closer than ever! This creation will pass away in intense heat and if the folks who followed this wealth formula are dead guess what God will resurrect judge these bastards and throw them into the fire with all their other brethren who hijacked God's or Yahweh's creation for their own worthless self sanctifying souls! You do realize this universe the whole of it will be judged and all these false rulers and their followers will be done away with!. I personally cannot wait until I no longer sense their perverse presence and influence over the universe!
There is a righteous kingdom yet to come and the usurpers will be cast into the fire!
books like the bible and Enoch commentaries are quite clear about this final judgement and no one will be able to buy or cajole their way out from under God's gaze! They act as if believers are nuts but I tell you truly their faith is in vain, if God does not come back, take the universe and Judge all the usurpers of His creation! The filings need to happen especially if the companies are subject to any form of tax subsidy or abatement! Believe me when I tell you the fraud and waste within a great nation is palpable! Doge and the AI programs installed within the digital accounting systems have put the sec to shame! recent discoveries in minisotta and ohio of fraudulent healthcare billings and practices are now delivering indictments even to the state regulators! Every nation is subject to taking out the trash! Pay a bounty to regulators and law enforcement for carrying out this accountability or the profane use of public funds, or it will continue to perpetuate itself!

Louis Stamas — Jun 17, 2026
Subject: S7-2026-15 From: Louis Stamas Affiliation: Jun. 17, 2026 Keep CEO's accountable! We have enough corporate corruption as it is!

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lowell carlson — Jun 17, 2026
Subject: S7-2026-15 Comment From: lowell carlson Affiliation: Jun. 17, 2026 Why! So you can skate with my money. You all need to be held accountable.

Luana Harris — Jun 17, 2026
Subject: File No. S7-2026-15 From: Luana Harris No! Do not go backwards to move forward. It did not work before!

Lucia Maxwell retired professional — Jun 17, 2026
Subject: File No. S7-2026-15 From: Lucia Maxwell Shareholders deserve MORE information, not less.....there is already rampant inside information that most do not have access to.....WHAT CAN

YOU BE THINKING? This is disenfranchising the many Americanas who use the market. This is not what the SEC should stand for.s

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Lucia Umberger — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Lucia Umberger Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: we as American people deserve transparency as to what's going on.

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lucky daiaa — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lucky daiaa Affiliation: Jun. 17, 2026 Your link to the evidence wasn't anything like evidence. It was just your claim with no evidence presented

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Luis Penaflor — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Luis Penaflor Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I disagree quarterly is borderline fine I would prefer monthly but never less than a quarter

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Luke Townsend — Jun 17, 2026
Subject: S7-2026-15 Comment From: Luke Townsend Affiliation: Jun. 17, 2026 We need greater scrutiny of markets in order to promote investor confidence. Given the various technological innovations, we need more scrutiny rather than less.

Respectfully, Luke

Attorney Luke Townsend
LaSalle Law Group
77 West Wacker
Suite 4500
Chicago, Illinois 60601
Office:312-629-5400
Mobile:312-617-0806
LT@LLGPC.NET Email

https://www.linkedin.com/in/luke-townsend-188620143/

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lxc axydlbaaxr — Jun 17, 2026
Subject: S7-2026-15 Comment From: lxc axydlbaaxr Affiliation: Jun. 17, 2026 Access to reporting is faster than ever, things are moving faster than ever...so why slow reporting?

The GRIFT...THE GRIFT!!!!

Lyd Paull-Flores — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lyd Paull-Flores Affiliation: Jun. 17, 2026 Download Attachment

Available until Jul 17, 2026

I was robbed by the best western on 12/13/2024. I am suing them for $35,000. Theresa Patel of the Best western network is a liar. I have her photo on my instagram. She knows she owes me $35,000 as per her own customer service. They are the rudest women who laugh because they get paid and the customers have to complain. I hate the best western customer service and have the recordings to prove they are rude liars. Lydia Jacklynn Paull Flores (Flores V. Patel) lpaullflores@gmail.com

Click to Download

Cvme2506433 packet for service .pdf
0 bytes

Sent from my iPhone

Lyle Obie — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lyle Obie Affiliation: Jun. 17, 2026 No you should be honest about your company.
This will make people like me gown and not support you.

Sent from my iPad

Lyn Hulslander — Jun 17, 2026
Subject: S7-2026-15 From: Lyn Hulslander Affiliation: Jun. 17, 2026 Continue with quarterly reports. The people of America need checks and balances. We need to know how our money is being spent. We also need to know our money is staying in our country

Sent from my iPhone

Lynda Johnston — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynda Johnston Affiliation: Jun. 17, 2026 It is very

important to me as a fixed income retiree to maintain the value of my savings. I worked hard for this money to take care of me as I age. Please keep the current system of quarterly reporting so my savings do not lose value. Thank you.
From Lynda Johnston in Michigan.

Sent from my iPhone

Lynda Kwallek — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynda Kwallek Affiliation: Jun. 17, 2026 Lynda Kwallek, retired. I saved for retirement and now the US gov. Is trying desperately to keep us less informed. Less info means fewer ways to check progress.

Lynn Elliott — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynn Elliott Affiliation: Jun. 17, 2026 This has been done before and it was detrimental to the American people. Investors deserve monthly reporting on the financial status of US companies.

Lynn Elliott

Lynn Garver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lynn Garver Affiliation: Jun. 17, 2026 Please do not change the reporting as it affects all of us smaller investors

Get Outlook for iOS

Lynn Golston — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynn Golston Affiliation: Jun. 17, 2026 Lynn Golston. Retired widow. Please don't change the reporting periods. I can't afford to loose any more!

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lynn gruenke — Jun 17, 2026
Subject: S7-2026-15 Comment From: lynn gruenke Affiliation: Jun. 17, 2026 Quarterly reporting is necessary to keep checks and balances!

Sent from my iPad

Lynn Hamelin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lynn Hamelin Affiliation: Jun. 17, 2026 I do not agree with

changing the current quarterly rule. The rule should stand to insure transparency. As a retiree dependant upon my investments, timely accurate information is critical.

Lynn Hamelin

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lynn Harrelson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: lynn Harrelson Affiliation: Jun. 17, 2026 What are you thinking. Disclosure leads to less fraud.

Sent from my iPhone

Lynn Urzi — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynn Urzi Affiliation: Jun. 17, 2026 I oppose rolling back rules and regulations, you shouldn't be repressing and holding back people. transparent is important

Lynn Urzi

Lynne Felts — Jun 17, 2026
Subject: S7-2026-15 From: Lynne Felts Affiliation: Jun. 17, 2026 Lynne Felts
Texas
Keep the reporting the way it is ! I'm tired of all the fraud that has been occurring with our tax money !

Sent from my iPad

Lynne Kasper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynne Kasper Affiliation: Jun. 17, 2026 The FCC must keep the present system for the well-being of the entire country. We are already deeply stabilized on many levels due to the present administration. This change will wipe out what little stability still exists.
It is urgent that we as individual investors continue to have as much FINANCIAL information moment moment as possible.
Lynne Rossetto Kasper
Lrkwriter@gmail.com

Lynne Mccawley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lynne Mccawley Affiliation: Jun. 17, 2026 I am newly retired and concerned about Social Security and Medicare. My savings are in my investments. I need to know what is happening with them on a CONSISTENT basis! It is not okay to give information only twice a year. Decisions have to be made continuously! This is not okay! I have worked my entire life and cannot afford to lose more money.

Lynne Purcell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lynne Purcell Affiliation: Jun. 17, 2026 Leave the SEC rule alone. Quarterly reporting is important for businesses and investors.

Sent from my iPad

Lynnette Lajda — Jun 17, 2026
Subject: S7-2026-15 Comment From: Lynnette Lajda Affiliation: Jun. 17, 2026 In my opinion, up-to-date financial information is to corporative health the same as current lab values are to human health. I must measure LDL every three months and I believe corporate leadership (while measuring internally) needs to make their financials public so that their investors can make reasonable decisions about their financial health as well as their physical health. L.B. Lajda

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Lynnette Myland — Jun 17, 2026
Subject: S7-2026-15 From: Lynnette Myland Affiliation: Jun. 17, 2026 We can't go back to 1955. Now every American has to be invested in Space X? 6 months is too long to get a report.

Lysa James — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Lysa James Affiliation: Jun. 17, 2026 We should not go backwards. Reporting as it is now- quarterly- is what investors deserve. It is the investors' money and the investor deserves accountability and transparency!

Sent from my iPhone

M B — Jun 17, 2026
Subject: S7-2026-15 Comment From: M B Affiliation: Jun. 17, 2026 Mrs Beam
What are they hiding and why are they trying?

M Gardner — Jun 17, 2026
Subject: S7-2026-15 Comment From: M Gardner Affiliation: Jun. 17, 2026 Stop…just do it!

M Odonnell — Jun 17, 2026
Subject: S7-2026-15 Comment From: M Odonnell Affiliation: Jun. 17, 2026 My name is Mark O'Donnell, and I am retired. Allowing more secrecy from large public corporations will further erode the trust that the average citizen has in the current capitalistic system. The glaring disparity between a few select ostensible oligarchs and the average US citizen will only grow when those few at the top can manipulate markets for their own unabated profiteering. Lets see the government of the

people actually work for the people, a trend that has been severly lacking in the past two years.

M Poteet — Jun 17, 2026
Subject: S7-2026-15 From: M Poteet Affiliation: Jun. 17, 2026 The S.E.C. should NOT reduce or change the current requirement for reporting. There is no benefit to the public in doing this.

M. Poteet
Oneonta, NY

M V — Jun 17, 2026
Subject: Comment on S7-2026-15 From: M V Affiliation: Jun. 17, 2026 Keep quarterly, only billionares will profit as they buy the drop and then change back to quarterly!

Yahoo Mail: Search, Organize, Conquer

Mack Partain — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mack Partain Affiliation: Jun. 17, 2026 Quarterly reports are essential to the people of this country. Maintain it. Period.

Sent from my iPhone

Madam Secretary — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Madam Secretary Affiliation: Jun. 17, 2026 Quinton Santos - customer service support, Virginia, thus matters because I worked hard to save and secure my future and my retirement. Please don't allow this change it would be detrimental for me and my family.

Madeline Hildreth — Jun 17, 2026
Subject: S7-2026-15 Comment From: Madeline Hildreth Affiliation: Jun. 17, 2026 As an investor, quarterly reporting is important. I cannot see one reason to change this. The investors. Whether large or small, are the backbone of the system. They should have information in a timely mannner.

Madeline W. Hildreth

Sent from my iPhone

Magdalen Dowden — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Magdalen Dowden Affiliation: Jun. 17, 2026 Glyn Dowden, retired, Fellowship Village, Basking Ridge, New Jersey. How much longer can this grifting be tolerated under this present administration? We are quickly devolving into a third world situation. For goodness sake let us 80 plus year olds live out what's left of our lives in relative comfort before we die.

Sent from my iPhone

Maggie Jones — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Maggie Jones Affiliation: Jun. 17, 2026 No, the government needs to stop taking, and playing with peoples hard earned money. We can barely afford to live as things are now.

Maggie Krost — Jun 17, 2026
Subject: S7-2026-15 Comment From: Maggie Krost Affiliation: Jun. 17, 2026 I want protection! And I want quarterly reports. Without these I feel vulnerable and will have to withdraw my money from at risk products.Please don't make theses changes!
Sincerely,
Margaret Krost

Maiyim Baron — Jun 17, 2026
Subject: S7-2026-15 From: Maiyim Baron Affiliation: Jun. 17, 2026 Maiyim Baron from Brookline Massachusetts. here I am an independent small business owner who pays quarterly taxes and reports regularly . why should other larger corporations be exempt from this when every American business owner has to comply?

No good reason to exempt them! make them report and pay taxes quarterly like everyone else.

Best always,
Maiyim Baron
Japanese Technical Interpreter, CCHI and OLA Certified Interpreter

857-206-3831

Mandy Kane — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mandy Kane Affiliation: Jun. 17, 2026 Amanda Kane (sales and marketing) alabama Let's not allow this to happen. Our stocks have already taken massive hits over the years and stabilizing the market is more important than anything else

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Manish Singh — Jun 17, 2026
Subject: S7-2026-15 Comment From: Manish Singh Affiliation: Jun. 17, 2026 No more hiding information from public and Insiders cashing out .

Manuel Almeida — Jun 17, 2026
Subject: S7-2026-15 Comment From: Manuel Almeida Affiliation: Jun. 17, 2026 Hello my name is Manny Almeida and I work for Delta Air Lines. I am for keeping the quarterly reporting as information gets reported more often. If we go to every 6 months then the people with inside information have all the power. Disseminating information and creating visibility with the company is what the quarterly reporting is all about.

Sent from my iPhone

Marc Bergeron — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marc Bergeron Affiliation: Jun. 17, 2026 Keep it at QUARTERLY reporting! The system helps level the playing field.

Sent from my iPhone

Marc Hapke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marc Hapke Affiliation: Jun. 17, 2026 Semiannual reporting is one of the worst ideas from the SEC in decades. The Fed Govt should be working for the welfare of the ordinary retail investor instead of for insiders and scammers. Please do not institute this rule.
Marc Hapke, retired investor

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marci bein — Jun 17, 2026
Subject: Comment on S7-2026-15 From: marci bein Affiliation: Jun. 17, 2026 DO NOT ROLL BACK QUARTERLY REPORTING! This is ridiculous and criminal!

Get Outlook for iOS

Marci Morris — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marci Morris Affiliation: Jun. 17, 2026 This is not a good change for investors and can result in losses for the consumer.

Marci Morris, LICSW
428 Lafayette Rd. Ste. 101
Hampton, NH 03842

603-659-6999 Office
603-591-7214 Cell

Marcia Caretti — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marcia Caretti Affiliation: Jun. 17, 2026 My name is Marcia Caretti, and I don't want to have my investments move to twice a year for reporting my dividends. I am set to retire soon and am trying to get as much as I can for that time. I am a transit operator in Washington State. Thank you for your help with this important matter.
Marcia Caretti

Get Outlook for Android

Marcia Clifton Robbins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marcia Clifton Robbins Affiliation: Jun. 17, 2026 This is absolutely unconscionable. We need good current information to make smart financial decisions. What could possibly be a reason to change this?

Sent from my iPhone

Marcia Cook — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marcia Cook Affiliation: Jun. 17, 2026 Do not go back to 1955 in 1970 it should continue the way it is set up now. I'm sick and tired of the government destroying our money and taking it with taxes. We didn't have a choice and so much of the stuff that you guys have destroyed our money that we would've had to live on I tried to help my kids get a start in businesses by using that money and you guys took so much of it in taxes. It's ridiculous. You already know what happened from when you've done it before so why would you even consider doing it again? You need to stay with quarterly reporting. The government is destroying the American dream and taking so much and wasting so much.

Marcia Cook

Marcia Cully — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marcia Cully Affiliation: Jun. 17, 2026 Don't go back to old reporting ways of twice a year. leave it at quartley!

Sent from my iPhone

Marcia King — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcia King Affiliation: Jun. 17, 2026 These regulations were put into place for a reason. Today it is almost normal to lie, cheat and commit fraud. More than ever, we need this reporting. Keep in place, please!

MARCIA KRUSE — Jun 17, 2026
Subject: S7-2026-15 Comment From: MARCIA KRUSE Affiliation: Jun. 17, 2026 Quarterly reporting keeps. accountability in place. Builds trust with legit investors. Important to keep fraud in check. Investors need this information on a timely basis!

Thanks for your consideration

Larry and Marcia Kruse

Sent from AT&T Yahoo Mail on Android

Marcia Spear — Jun 17, 2026
Subject: S7-2026-15 From: Marcia Spear Affiliation: Jun. 17, 2026 Keeep the current system
In place. People deserve to know what ifs happening to their investments on a more regular basis than twice a year.

Marcia Thill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcia Thill Affiliation: Jun. 17, 2026 We ARE noticing that the moneyed interests are positioning themselves to always see ahead in the marketplace while leaving the small investors fending for themselves. Transparency is of the upmost importance at this time and the MORE information the "little guy" has deciding where to put what little we have in a safe place, should be paramount.

With certain people in our current government being privy to what is most assuredly market manipulation, investing in volatile but profitable accounts is looking more and more like a fraud against consumers and small investors. Do you really want to compound that impression 'cause I've got a mattress that's starting to look mighty good!

Sent from my iPhone

Marcia Warmkessel — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcia Warmkessel Affiliation: Jun. 17, 2026 No, just no! Isn't the whole pointbof the SEC corporate transparency?

Joy, Marcia

"In your patience possess your souls."

Marcia Warmkessel, Professional Counselor
Lic #LPC013232 NPI #1447886411
706 338 6767

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marcia.henry1950 — Jun 17, 2026
Subject: S7-2026-15 Comment From: marcia.henry1950 Affiliation: Jun. 17, 2026 My name is Marcia Henry. I am a retired nurse. I worked hard for my retirement! Keep the quarterly reports so that I can make good choices about my investments. The savings for companies is not worth the risk for me to have financial problems. You know that this will not remain viluntary. Corporations will find a way to make it the norm, making it easier for them to hide fraud or or company problems for longer periods of time. We need quarterly reports to protect us and our investments!

Sent from my Galaxy

Marcie Norton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcie Norton Affiliation: Jun. 17, 2026 Quarterly reporting helps investors make better informed decisions. It also raises the level of accountability and transparency of the companies and corporations. In today's political and investment climate, that is more important than ever. Marcini6rn@duck.com

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Marcie Norton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcie Norton Affiliation: Jun. 17, 2026 Quarterly reporting helps investors make better informed decisions. It also raises the level of accountability and transparency of the companies and corporations. In today's political and investment climate, that is more important than ever.

Do your job and protect the people you work for, not the corporations you oversee.

M Norton

Marcos Kramser — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Marcos Kramser Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Stop being shady protecting corporations instead of the people!

Marcy Bryan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcy Bryan Affiliation: Jun. 17, 2026 Do not go to 6 month. Stay quarterly. For the good of our people and the USA

Sent from my iPhone

Marcy Casler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marcy Casler Affiliation: Jun. 17, 2026 We need the quarterly report. Make it printable, available on-line, save the paper waste.

Marcy A Casler
732-239-2553
www,marykay.com/mcasler1
www.facebook.com/marcycaslerMK

Marcy Doerflinger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marcy Doerflinger Affiliation: Jun. 17, 2026 Quarterly reporting should be kept!

Marcy Mckevitt Motley Fool subscriber — Jun 17, 2026
Subject: File No. S7-2026-15 From: Marcy Mckevitt I need 1/4 reports with info

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mare gaumer — Jun 17, 2026
Subject: S7-2026-15 Comment From: mare gaumer Affiliation: Jun. 17, 2026 Please don't change the sec reporting schedule. I base my financial decisions after the posting each quarter. It helped me a great deal. Mare Franklin -Gaumer, CEO FranklinGaumer Enterprises

Sent from my iPhone

Margaret Crewz — Jun 17, 2026
Subject: Comment on S7-2026-15 opposition to reducing quarterly corporate reporting requirements From: Margaret Crewz Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

I am writing to express my opposition to any proposal that would reduce or eliminate quarterly reporting requirements for publicly traded corporations.

Quarterly reporting provides investors with timely, transparent, and consistent information about a company's financial performance and operations. Regular disclosures help maintain market integrity, support informed investment decisions, and promote accountability to shareholders.

While I understand concerns about administrative burdens on companies, I believe the benefits of transparency outweigh those costs. Reducing the frequency of reporting could decrease investor confidence, limit access to important information, and make it more difficult for individual investors to evaluate corporate performance.

I encourage the SEC to maintain the current quarterly reporting framework and continue prioritizing transparency and investor protection.

Thank you for considering my comments.
Margaret Crewz

Sent from my iPhone

Margaret Crewz — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Margaret Crewz Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Subject: Opposition to Reducing Quarterly Corporate Reporting Requirements
To the Securities and Exchange Commission:
I am writing to express my opposition to any proposal that would reduce or eliminate quarterly reporting requirements for publicly traded corporations.
Quarterly reporting provides investors with timely, transparent, and consistent information about a company's financial performance and operations. Regular disclosures help maintain market integrity, support informed investment decisions, and promote accountability to shareholders.
While I understand concerns about administrative burdens on companies, I believe the benefits of transparency outweigh those costs. Reducing the frequency of reporting could decrease investor confidence, limit access to important information, and make it more difficult for individual investors to evaluate corporate performance.
I encourage the SEC to maintain the current quarterly reporting framework and continue prioritizing transparency and investor protection.

Thank you for considering my comments.
Sincerely,
Margaret Crewz

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margaret davis — Jun 17, 2026
Subject: S7-2026-15 From: margaret davis Affiliation: Jun. 17, 2026 Please keep the laws exactly as they are. They are working well as they are designed to do, after the Enron debacle years ago. Don't give CEOs any opportunity to defraud the public.

Sent from my iPhone

Margaret Keeton — Jun 17, 2026
Subject: S7-2026-15 From: Margaret Keeton Affiliation: Jun. 17, 2026 Keep quarterly reports!

Sent from my iPhone

Margaret McCourt — Jun 17, 2026
Subject: S7-2026-15 From: Margaret McCourt Affiliation: Jun. 17, 2026 Keeping America honest and alive!

Margaret McCourt — Jun 17, 2026
Subject: S7-2026-15 From: Margaret McCourt Affiliation: Jun. 17, 2026 Keep the corporations honest!

Margaret Mccutcheon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margaret Mccutcheon Affiliation: Jun. 17, 2026 This will allow more insider trading

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Margaret Neal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margaret Neal Affiliation: Jun. 17, 2026 As an American citizen and taxpayer, I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.

Margaret Oakes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margaret Oakes Affiliation: Jun. 17, 2026 Transparency and current information is the only way to keep corporations accountable and maintain trust in the SEC. Keep the quarterly accounting rule.

Margaret J. Oakes
Professor of English
Chair, Humanities Minor
Furman University
Furman Hall 100-E
3300 Poinsett Highway
Greenville, SC 29613
Office phone 864-294-3148

Margaret Ryder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margaret Ryder Affiliation: Jun. 17, 2026 Margaret Ryder, social wotker "Go dark for six months..." One more way to keep us in the dark with less control over our lives. About to retire and need more light in the subject, less dark!!

Sent from AT&T Yahoo Mail on Android

Margaret Sully — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Margaret Sully Affiliation: Jun. 17, 2026 There is no need to roll back the clock to 1955!
I say if you keep it up we make it law that you have you report monthly! Leave it quarterly. If anyone needs a break its the people not the wealthy.
Margaret Sully Retired.
Sully retired

Margaret Sully

Margarete Fochtman — Jun 17, 2026
Subject: S7-2026-15 From: Margarete Fochtman Affiliation: Jun. 17, 2026 Quarterly reports keep SEC more honest, def better than twice a year!

MARGARITA KOESTER — Jun 17, 2026
Subject: S7-2026-15 From: MARGARITA KOESTER Affiliation: Jun. 17, 2026 My name is Margarita Koester besides being a retail investor, as a senior, I also rely on a pension that is funded by

investments. The Sarbanes-Oxley safeguards were put in for a reason after the Enron debacle. I strongly feel quarterly reporting needs to be kept in place.

Sent from my iPhone

Margie Phibbs — Jun 17, 2026
Subject: S7-2026-15 From: Margie Phibbs Affiliation: Jun. 17, 2026 Margie Phibbs if I have to be held accountable so do they. Period!!

Margie Phibbs

Margo O'Connell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margo O'Connell Affiliation: Jun. 17, 2026 Please protect investors and maintain the current level of reporting. Thank you.

Margot Vetrovsky — Jun 17, 2026
Subject: S7-2026-15 Comment From: Margot Vetrovsky Affiliation: Jun. 17, 2026 We need keep people and companies responsible for their actions and financial actions.

Margot Vetrovsky

Best regards,

Margot Vetrovsky
678-469-7639

MARI BOHMAN — Jun 17, 2026
Subject: Comment on S7-2026-15 From: MARI BOHMAN Affiliation: Jun. 17, 2026 Mari Bohman, retired. Marshfield, Wisconsin. I began working at 16 years of age. Worked 20 years in medical field, branched out to education and non-profit work for more than forty years of paying personal taxes. Saved with husband and was fortunate to have employer-based retirement programs available as well. Individuals and families need to have the ability to invest if they are then able to retire and continue supporting themselves without direct government assistance. We need openess from investment entities in order to be able to reach our goals.
We have watched our congressional representatives who we elected circumvent fairness and pad their own coffers. To lose quarterly reporting makes investments even more of a gamble. Please protect what is left of the middle class. Thank you.

Maria Artime — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Maria Artime Affiliation: Jun. 17, 2026 I strongly disagree with eliminating quarterly financial reporting. We need this to maintain transparency. Sincerely, Maria Artime.

Sent from my iPhone

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maria baum — Jun 17, 2026
Subject: S7-2026-15 Comment From: maria baum Affiliation: Jun. 17, 2026 We need quarterly reporting!

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maria buysse — Jun 17, 2026
Subject: S7-2026-15 Comment From: maria buysse Affiliation: Jun. 17, 2026 Maria Buysse
Retired
Quarterly reporting matters to me. my children. my grandchildren and great grandchildren. No secrets and catering to the rich. We are deserve opportunity to do better during our lifetime .

Maria JOhnson — Jun 17, 2026
Subject: S7-2026-15 From: Maria JOhnson Affiliation: Jun. 17, 2026 🙏continue reporting TRUTH 🙏

Sent from my iPhone

Marian Barrington — Jun 17, 2026
Subject: S7-2026-15 From: Marian Barrington Affiliation: Jun. 17, 2026 My name is Marian Joslyn. I live in Orlando, Florida and am a retired pharmacist. I object to big oil corporations being placed above the law when they have caused us such grievous injuries. Retain the quarterly filings!

Sent from my iPhone

Marian H — Jun 17, 2026
Subject: S7-2026-15 From: Marian H Affiliation: Jun. 17, 2026 Marian, retired, Tennessee it matters because they need to stop riping off the American taxpayers.

Blessings,
Marian

Marian Hoecker-Hahn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marian Hoecker-Hahn Affiliation: Jun. 17, 2026 Marian

Hoecker-Hahn Retired
I am vehemently opposed to semi annual reporting. Quarterly reporting is a better safe guard for the average person.
Personally I know numerous folks who lost so much in 2008. I was one day away from loosing 30% of my only wealth.
As a former bank employee who had to review SEC Rules annually, I believe in the strictness of financial institute Oversight.

Thoroughly Disgusted by the greed of the oligarchs
and this current administration.
Marian

Yahoo Mail: Search, Organize, Conquer

Marian Marshall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marian Marshall Affiliation: Jun. 17, 2026 I think quarterly reporting should be required. Companies reporting twice a year is not to investors advantage. I vote for
quarterly reporting.

Marian Marshall,
Private Investor

Marian Roh — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marian Roh Affiliation: Jun. 17, 2026 More time to hide bad behavior is not the way I want to see oversight going. This does not save me any money, and gives more time in the dark for shenanigans. I want a bright light shining on people handling MY money — not this running blindly ahead in the dark.

Keep Quarterly Reporting.

- - - - - - - - - - - - - - - - -
Marian Roh
www.rohgraphics.com
360-775-8694

Marianne Bohn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marianne Bohn Affiliation: Jun. 17, 2026 I am requesting the sec to keep the reporting quarterly. The proposed change can have a profound affect on investments. The quarterly helps reduce fraud and abuse.

Sent from my iPhone

Marianne Bongolan — Jun 17, 2026
Subject: S7-2026-15 From: Marianne Bongolan Affiliation: Jun. 17, 2026 I am a retiree and need to see quarterly reports! There is so much cheating, double/play, hiding and corruption lately among the upper echelons that we have to keep the quarterlies alive!

Sent from my iPhone

Marie — Jun 17, 2026
Subject: S7-2026-15 From: Marie Affiliation: Jun. 17, 2026 Maintain the Quarterly reporting. It is important to ensure the companies are keeping it honest Marie Rossachacj. I am hopeful that I will be able to maintain a reasonable lifestyle.

Marie Hawthorn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Marie Hawthorn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I'm a retired small investor who relies on my investment income to survive. The Company information I currently have access to is invaluable and helps me in making decent and informed stock purchase decisions.
Please do not pass this proposal!

Marie Inczauskis — Jun 17, 2026
Subject: S7-2026-15 From: Marie Inczauskis Affiliation: Jun. 17, 2026 That’s how it should be! Maybe even more frequently to improve transparency!

Sent from my iPhone

Marie Nichols — Jun 17, 2026
Subject: S7-2026-15 From: Marie Nichols Affiliation: Jun. 17, 2026 To Whom it concerns:
Addressing The SEC...
My Name is-
Marie Nichols I'm from
Middle TN. -
I'm said to be a Top Patriot.
I don't have any
Investments.
I would like to Have
Investments.
If I ever did get; said,
Opportunity to have
Investments... I
Would definitely want
My Investments; & Everyone's Investments & Money Accounts

To Be Right & Secure.

- "Keep with the
Quarterly reporting!"

...(At least 3×'s a Yr but,
[Not] Just 2× yrly).

Marie Walker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marie Walker Affiliation: Jun. 17, 2026 I am a mental health counselor and small investor. I am in favor of quarterly reporting and I am STRONGLY opposed to changing this rule.

Marie,
Wife of the Amazing Spencer,
Mom to Katie, Alex, Megan and Emma
and proud Grandma to the Fabulously Adorable Ray!

"If you think my hands are full--you should see my heart!"

Mariel Farhi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mariel Farhi Affiliation: Jun. 17, 2026 My name is Mariel Farhi. I'm a marriage and family therapist. I see clients experiencing financial stress every day and experience it myself. Please do not make it even harder for people to believe in the possibility of a comfortable future for themselves by eliminating quartlery reporting, which will ruin people's ability to securely invest and have their money grow. Everything is hard enough as it is. Please do what is right for ordinary people.

Sent from my iPhone

Marietta Keller — Jun 17, 2026
Subject: S7-2026-15 From: Marietta Keller Affiliation: Jun. 17, 2026 My name is Marietta Keller. I'm a retired teacher, a widow, and I have mineral rights. I remember what happened when Enron failed-a big problem in the Bakken Oil Country. Don't let it happen again!! Quarterly Reporting was a solution that has helped. Keep oil companies honest. Oil executives must sign these reports quarterly!!

Marilyn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marilyn Affiliation: Jun. 17, 2026 I am support continuing

quarterly reporting.

Sent from my iPad

Marilyn Davis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marilyn Davis Affiliation: Jun. 17, 2026 My husband and I are 75 years old. We have worked hard to save, budget and invest in order to ensure basic needs in our retirement are met.

Having frequent reporting on our investments is the only way we can make wise and timely decisions that potentially affect our health and living conditions.

Maintaining Quarterly reporting is essential to us!

Sent from my iPhone

Marilyn Herbert — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marilyn Herbert Affiliation: Jun. 17, 2026 DO NOT DO THIS. Didn’t we learn a lesson the first time???

Marilyn Hesemann — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Marilyn Hesemann Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I am a retired widow. I rely on my investments for my daily living needs.
Quarterly Reporting is more transparent and more reliable to save-guard my investments. Please do not jeopardize millions of Americans' investments.
Please protect our investments and our national economy. Do not give-in to Big Money. Protect oridinary people.

Marilyn Ison — Jun 17, 2026
Subject: S7-2026-15 From: Marilyn Ison Affiliation: Jun. 17, 2026 This must stay Mandatory Quarterly Reports!

Marilyn Ison
isonmb@gmail.com
Be KIND to each other.

Marilyn Lowen — Jun 17, 2026
Subject: S7-2026-15 From: Marilyn Lowen Affiliation: Jun. 17, 2026 correct

Sent from my iPhone

Marilyn Raveling — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marilyn Raveling Affiliation: Jun. 17, 2026 keep it available for regulars not just economists oligarchs and hateful people

Get Outlook for Android

Marilyn Whitney — Jun 17, 2026
Subject: S7-2026-15 From: Marilyn Whitney Affiliation: Jun. 17, 2026 As an investor and economist, I greatly value quarterly reports. Not only do they provide a timely measure of individual corporate results, they generate a long-term database of seasonal activity. It would be a shame to lose this valuable information. Please retain quarterly reporting.

Marilyn Whitney
Agricultural Economist
Davis, CA

Marilyn Ziebarth — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marilyn Ziebarth Affiliation: Jun. 17, 2026 It's about transparency! Keep things the way they are. While I'm not interested in finance, I sure do take note of quarterlies.

Marilynn Miller — Jun 17, 2026
Subject: File No. S7-2026-15 From: Marilynn Miller We are trying daily to keep from sinking under the weight that dishonesty and unscrupulous corporate and governmental behavior puts on us. Please keep SOME checks to limit this. Quarterly reporting is extremely necessary.

Marina Hart — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marina Hart Affiliation: Jun. 17, 2026 ABSOLUTELY 1M% NO!!!!
RENTER'S ARE FINANCIALLY GOUGED ENOUGH!

Marion Klingler — Jun 17, 2026
Subject: S7-2026-15 From: Marion Klingler Affiliation: Jun. 17, 2026 I am Marion Klingler from Annapolis MD . I feel that scaling back the disclosure requirements for publically traded companies is nothing but a scheme to allow CEOs and their boards to line their pockets of with company money and not inform their investors of the shenanigans involved.

Marion Palopoli — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marion Palopoli Affiliation: Jun. 17, 2026 Quarterly reporting must stay in place. Why would you revert backwards? It’s extremely important for me to understand how the companies I am investing in our performing on a much more current basis. Thank you. Marion Palopoli retired JPM, managing director, legal and compliance CFO.

Marisa Parmer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marisa Parmer Affiliation: Jun. 17, 2026 Why would we remove a step that forces companies to play by the rules? As an investor, I depend on quarterly earnings reports to help me stay informed. I am NOT in favor of losing quarterly reporting. Every 3 months should be mandatory.

Marisa Parmer

Marissa Rivera — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Marissa Rivera Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Don't eliminate quarterly reporting. At least pretend to care about everyday people.

Mark — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark Affiliation: Jun. 17, 2026 Let’s not go back to the days of Enron & MCI etc.

Nothing good comes of this.

Sent from Quantum Cartmind

Mark — Jun 17, 2026
Subject: S7-2026-15 From: Mark Affiliation: Jun. 17, 2026 It isn't possible to do your research and due diligence without quarterly reports. Only a corrupt administration would even consider such a move that stabs the average investor in the back. What if Elizabeth Holmes ran with the ball for six months, instead of 3 at Theranos? Think Bernie Madoff as well. Trump wants this because he's a shady businessman that has scammed his University and his Charity, and got caught on quarterly

reports. It would be easier for him and for all his CEO buddies to game the system if they didn't have to verify their books quarterly. Think back and realize why they shifted to quarterly reporting in the first place. Because of transparency. The current system is rife with insider trading, pump and dump schemes, the grift, and now a puppet SEC it seems. Please don't tilt the table any more and make it harder on the average investor, or the "Reddit wave" might be the permanent way to go for us. Mark Nosich, A&P Mechanic, Tulsa.

Mark A Hill — Jun 17, 2026
Subject: File No. S7-2026-15 From: Mark A Hill Do Not Change The Requirements/ Rules

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Mark A. Hill — Jun 17, 2026
Subject: S7-2026-15 From: Mark A. Hill Affiliation: Jun. 17, 2026 Do Not Change The Requirements/ Rules

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Mark Eichmann — Jun 17, 2026
Subject: S7-2026-15 From: Mark Eichmann Affiliation: Jun. 17, 2026 There is no reason to change the quarterly reporting requirements from an investor standpoint except to delay bad news. This increases the opportunity for a company to install a CEO as a figure head only for 6 months instead of 3.

Mark L Eichmann (retired small invester)
4841 SW Soldier Drive
Lees Summit MO 64082

Mark Eichmann
Cell: 816-560-8931
meichmann1@gmail.com

Mark Fassett — Jun 17, 2026
Subject: S7-2026-15 From: Mark Fassett Affiliation: Jun. 17, 2026 Please stop protecting the greedy

Sent from my iPad

Mark Glass — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark Glass Affiliation: Jun. 17, 2026 To whom it may concern:

More insight into business performance is always better for the investor. I urge you to keep reporting on a quarterly basis.

Thank you,

Mark Glass

Sent from my iPad

Mark Howard — Jun 17, 2026
Subject: S7-2026-15 From: Mark Howard Affiliation: Jun. 17, 2026 Keep the current rules. No more lies.

Mark Janz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark Janz Affiliation: Jun. 17, 2026 Are you ****ing kidding??!!!

Mark LeBlanc — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark LeBlanc Affiliation: Jun. 17, 2026 Don't change it. In fact they should report monthly. In my own opinion.

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mark marlovits — Jun 17, 2026
Subject: Comment on S7-2026-15 From: mark marlovits Affiliation: Jun. 17, 2026 Keep quarterly reports. We, the people, deserve transparency!

Mark M.

Mark Pantalone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark Pantalone Affiliation: Jun. 17, 2026 I believe it should stay right where it isI believe it should stay right where it is quarterly reporting. Stop trying to screw over the middle class. And the working people that are trying to get ahead in life. quarterly reporting. Stop trying to screw over the middle class. And the working people that are trying to get ahead in life.

Mark Pantalone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark Pantalone Affiliation: Jun. 17, 2026 I believe it should stay right where it is quarterly reporting. Stop trying to screw over the middle class. And the working people that are trying to get ahead in life. Occupation commercial driver.

Mark Pantalone — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark Pantalone Affiliation: Jun. 17, 2026 I believe it should stay right where it is quarterly reporting. Stop trying to screw over the middle class. And the working people that are trying to get ahead in life.

Mark Rhodes — Jun 17, 2026
Subject: S7-2026-15 From: Mark Rhodes Affiliation: Jun. 17, 2026 Quarterly reporting should NOT be relaxed when it is a cornerstone for integrity and consumer protection. Doing so opens the window further for MORE corruption and theft!
Please do NOT allow this to happen.
Corruption is already freely running rampant in this administration, without guard rails!

Sent from my iPhone

Mark Rinehart — Jun 17, 2026
Subject: S7-2026-15 From: Mark Rinehart Affiliation: Jun. 17, 2026 As a union officer I must report all financial information monthly. I expect those in higher income positions to do
the same.

Mark Ritchey — Jun 17, 2026
Subject: S7-2026-15 From: Mark Ritchey Affiliation: Jun. 17, 2026 Republicans always support the weakening of regulations at the expense of tax payers and small investors.

Sent from my iPhone

Mark Schlesinger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark Schlesinger Affiliation: Jun. 17, 2026 I absolutely do NOT support changing the quarterly reporting schedule, nor making CEOs not liable for illegal activity. Please do not change these rules.

Sent from my iPhone

Mark Schumacher — Jun 17, 2026
Subject: S7-2026-15 From: Mark Schumacher Affiliation: Jun. 17, 2026 There is a real need to keep the four times a year reporting. We've
witnessed far to much crime involving businesses and politicians, their
employees, leadership and owners. With AI hitting us it will allow these
corporations their accountants and such to more easily hide illegal
actions. Protect we the people from these activities.

Mark Stein — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark Stein Affiliation: Jun. 17, 2026 I believe it’s important for individual investors to be able to monitor their numbers in a timely manner. Quarterly statements have been an industry standard for companies and people. Remember, trust but verify.

Mark Stein
Retired USPS AreaManager.

Sent from my iPad

Mark VanOsdol — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mark VanOsdol Affiliation: Jun. 17, 2026 No more government corruption and genuine thievery. Transparency is the only way to rein in government theft.

Yahoo Mail: Search, Organize, Conquer

Mark Walter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark Walter Affiliation: Jun. 17, 2026 Corporations know monthly how their doing and where their heading in the future. They should tell the owners (investors) at least quarterly

Sent from my iPad

Mark's Francis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mark's Francis Affiliation: Jun. 17, 2026 Keep the Public informed ESPECIALLY in this Day & Age where the Government & Media have lost all CREDIBILITY! It's clear the American TAX PAYERS MONEY is routinely robbed by our politicians VIA NGO'S ,ORGANIZED CRIME ,CORPORATIONS , ORGANIZED CRIME BOTH FOREIGN & DOMESTIC. CLEARLY THE FEDERAL GOVERNMENT IS NO LONGER CAPABLE OF PROPERLY COLLECTING & SECURING TAX PAYER FUNDS. THE GOVERNMENT AS WELL CORPORATIONS SHOULD BE SUBJECT TO "CONSTANT FIDUCIARY SURVEILLANCE" BY TECHNOLOGY SUCH AS " DOGE" WHICH DID AN EXCELLENT JOB OF EXPOSING THE GOVERNMENTS WASTE , FRAUD , THEFT & ABUSE.....

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Mark's Francis — Jun 17, 2026
Subject: Keep the Public Informed From: Mark's Francis Affiliation: Jun. 17, 2026 Keep the Public informed ESPECIALLY in this Day & Age where the Government & Media have lost all CREDIBILITY! It's clear the American TAX PAYERS MONEY is routinely robbed by our politicians VIA NGO'S ,ORGANIZED CRIME ,CORPORATIONS , ORGANIZED CRIME BOTH FOREIGN & DOMESTIC. CLEARLY THE FEDERAL GOVERNMENT IS NO LONGER CAPABLE OF PROPERLY COLLECTING & SECURING TAX PAYER FUNDS. THE GOVERNMENT AS WELL CORPORATIONS SHOULD BE SUBJECT TO "CONSTANT FIDUCIARY SURVEILLANCE" BY TECHNOLOGY SUCH AS " DOGE" WHICH DID AN EXCELLENT JOB OF EXPOSING THE GOVERNMENTS WASTE , FRAUD , THEFT & ABUSE.....

Get Outlook for Android

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mark.powell — Jun 17, 2026
Subject: S7-2026-15 From: mark.powell Affiliation: Jun. 17, 2026 I think it should be kept to quarterly. Investors must know I the facts of t h e financial health of the companies they invest in.

Sent from my Galaxy

Marlena Machol — Jun 17, 2026
Subject: S7-2026-15 From: Marlena Machol Affiliation: Jun. 17, 2026 Rolling back one of the few safeguards that at least try to keep the rich from cheating on their taxes? Nope. That's stupid.

Marlena Machol
Teacher's aide (retired)
Taxpayer
Glendale Arizona USA

Sent from my iPad

Marsha Betlach — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marsha Betlach Affiliation: Jun. 17, 2026 Keep it Quarterly!!

Sent from my iPhone

Marsha Gramley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Marsha Gramley Affiliation: Jun. 17, 2026 My financial advisor and I make important decisions based on quarterly reports. I am a retired widow and having these reports help guide the health of my investments. Please keep them at quarterly. Marsha Gramley

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Marsha Jacobs — Jun 17, 2026

Subject: S7-2026-15 Comment From: Marsha Jacobs Affiliation: Jun. 17, 2026 Why other than ease of corruption would you want this? Quarterly has been working fine and was enacted for specific reasons. Keep quarterly.

Sent from my iPhone

Marsha St. Louis — Jun 17, 2026
Subject: S7-2026-15 From: Marsha St. Louis Affiliation: Jun. 17, 2026 Please keep CEO reporting quarterly to keep them on their toes and up to date on what they are reporting. Thank you, Marsha StLouis, retired 82 years old and still care about my country.

Sent from my iPhone

Marsi Lewin — Jun 17, 2026
Subject: S7-2026-15 From: Marsi Lewin Affiliation: Jun. 17, 2026 Quarterly reporting is very important and lets investors have a pulse on how the company is doing in more real time . Keep it!

Marsi
Sent from my iPhone

Martha Boal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Martha Boal Affiliation: Jun. 17, 2026 Martha Boal Retired....it matters for my kids and grandkids. Accountability in this day and age is a must. It seems if you give corporations a little leeway, they take take take until you
have to sue to stop them. Or it's too late to hold anyone accountable.

Yahoo Mail: Search, Organize, Conquer

Martha Calkins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Martha Calkins Affiliation: Jun. 17, 2026 This is the age of transparency. If the government can trust us with UAPs, we ought to know what’s happening with our equities. Every three months isn’t so hard. Suck it up. It ain’t broke.

Sent from my iPhone

MARTHAMARIE HANNON — Jun 17, 2026
Subject: S7-2026-15 From: MARTHAMARIE HANNON Affiliation: Jun. 17, 2026 4 times a year is not too much

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Marti Gilpin — Jun 17, 2026

Subject: S7-2026-15 Comment From: Marti Gilpin Affiliation: Jun. 17, 2026 Mauricette M. Gilpin Retired from local government. It is so wrong for the average investor to have to wait that long! The fact that "special" investors (the wealthy insiders) will have another advantage is disgusting. So much for the average investor who worked hard for their investments.

Martin Deely — Jun 17, 2026
Subject: S7-2026-15 From: Martin Deely Affiliation: Jun. 17, 2026 Keep the current reporting rules in place.

Martin J. Deely

Martina Ross — Jun 17, 2026
Subject: S7-2026-15 Comment From: Martina Ross Affiliation: Jun. 17, 2026 My name is Martina Ross. I'm an electrical engineer and I oppose any proposal that would reduce the frequency of required public financial reporting from quarterly to semiannual disclosures.

As an individual investor, timely access to information is essential for making informed decisions. Public markets function best when information is broadly available, transparent, and released on a consistent schedule. Reducing reporting frequency would increase the period during which retail investors have limited visibility into a company's financial condition, performance, and risks.

While large institutional investors and company insiders often have access to extensive analysis, management interactions, and other resources, ordinary investors rely heavily on public filings. Extending the reporting interval from three months to six months would widen the information gap between professional market participants and the public.

Quarterly reporting has been a cornerstone of market transparency for decades. If the SEC wishes to reduce unnecessary compliance burdens, it should pursue reforms that preserve investors' access to timely financial information rather than reducing disclosure frequency.

For these reasons, I urge the SEC to maintain quarterly reporting requirements.

Martine Tomczyk — Jun 17, 2026
Subject: S7-2026-15 From: Martine Tomczyk Affiliation: Jun. 17, 2026 Quarterly works!

Sent from my iPhone

Marty Erdley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marty Erdley Affiliation: Jun. 17, 2026 Laws were made after serious financial disasters to prevent them from happening again. Quarterly reporting is one of those laws. Changing that is opening the door to potential fraud and unethical business practices.
I am 100% opposed to this law being changed!

Martin Erdley.
Retail Store Manager - retired

Marty Shields — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marty Shields Affiliation: Jun. 17, 2026 What's the reason for doing this? Who does it benefit. Hiding things always leads to deceit.

OWNER OPERATOR of a small Real Estate Business

Marty Skalla-Crompton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Marty Skalla-Crompton Affiliation: Jun. 17, 2026 I am Martha Skalla-Crompton, a retired Immunology lab tech. This would be WRONG on so many levels! Everyone knows the markets are already manipulated in favor of the rich, and this just gives them more tools to do it with. Accountability is the only hope investors have got. Please do not let these companies off the hook by making them less accountable to their shareholders and investors. Corporate "bookkeeping" is shady enough; quarterly reporting is absolutely necessary to hold companies accountable!

Yahoo Mail: Search, Organize, Conquer

Marvin Adrichem — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Marvin Adrichem Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
What in your derivatives minded s*** brain Do you think holding the back information for 6 months is a smart thing to do? They're making hand over fist with the way things are. Why are you making it more difficult for people to play in the market?

Marvin Rawlings — Jun 17, 2026
Subject: S7-2026-15 From: Marvin Rawlings Affiliation: Jun. 17, 2026 We must maintain the quarterly requirement!

"The Master in the art of living makes little distinction between his work and his play... He hardly knows which is which. He simply pursues his vision of excellence in whatever he does, leaving others to decide whether he is working or playing. To him he is always doing both."

Mary — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Affiliation: Jun. 17, 2026 To Whom I May Concern,

Do not try to gaslight us into believing that this is in our best interests. We have already tried this and the results are clear; less reporting and transparency leads to lower returns on investment for the majority of people. Banks and Wall Street firms have entire teams dedicated to doing this work. The only benefit would be to the publicly traded companies who aren't doing well and want a longer period over which they can keep consumers and investors in the dark. You work for ALL Americans, not just the rich ones. Life savings and retirement savings are at risk if you take this action! Please put the best interests of the many ahead of the interests of the companies. We appreciate your consideration.

Sincerely,
Mary McLaughlin
Executive Coach & Talent Advisor
Westerville, OH

Sent from my iPhone

Mary — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 17, 2026 PUBLIC means PUBLIC! What's not to understand about this?! Data should be available at ALL times.

THE QUESTION IS NOT CAN THEY REASON, NOR CAN THEY TALK; BUT CAN THEY SUFFER.
-- Jeremy Bentham

Mary — Jun 17, 2026
Subject: S7-2026-15 From: Mary Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!

Mary Ann Dziugis — Jun 17, 2026
Subject: S7-2026-15 From: Mary Ann Dziugis Affiliation: Jun. 17, 2026 Yes, save quarterly reporting!

Mary Ann Hinkle-Ineich — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Ann Hinkle-Ineich Affiliation: Jun. 17, 2026 We prefer quarterly reporting. We want to be kept in the loop on what is happening with our savings.
It is already hard enough to make ends meet with the restrictions on earnings -- please do not impact our investments as well.

Mary Ann Hinkle-Ineich Garland, TX

Mary Ann Kearney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Ann Kearney Affiliation: Jun. 17, 2026 Keep the quarterly

reporting schedule. I review the report quarterly with my Financial Planner. MaryAnn Kearney, Retired Educator

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Mary Ann Sporcic — Jun 17, 2026
Subject: S7-2026-15 From: Mary Ann Sporcic Affiliation: Jun. 17, 2026 Mary Ann Sporcic, Connecticut I AM A VOTER!!!We need accountability from corporations, not sanctioned corruption! It's OUR MONEY that you're stealing, and you will face the consequences!

Sent from my iPhone

Mary Ann White — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Ann White Affiliation: Jun. 17, 2026 MaryAnn White retired private citizen who cannot understand why the SEC would even consider going back to semi annual reporting. The figures are right there in black and white that quarterly reporting is the way to go. I cannot afford to have the SEC make decisions that will affect my financial security in my retirement years.

Sent from my iPhone

Mary Baker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Baker Affiliation: Jun. 17, 2026 The trading markets should have the benefit of quarterly financial information. There is no evidence to support a change in this frequency.
I recently retired and this change directly threatens the quality of the rest of my life.
Mary Baker
Former Accounting Manager
Michigan, USA

Sent from my iPhone

Mary Bauer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Bauer Affiliation: Jun. 17, 2026 This is just wrong. Reports should be done quarterly.

Mary Begley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Begley Affiliation: Jun. 17, 2026 Keep transparency in reporting. Don't change what works.

Sent from my iPad

Mary Berroteran — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Berroteran Affiliation: Jun. 17, 2026 I have been purchasing stocks since 1980 . I rely on the quarterly reports to gage how the companies I own shares in are doing. I also know companies who are having difficulty in a quarter can do some fancy accounting and the next quarter results will show it if they are unable to manage. If we go to six month reporting they can hide results for one year. In current business environments that is to long to hide information from the public. Mary Berroteran

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Mary Bruce Serene — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Mary Bruce Serene Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do not allowcompanies to decrease the frequency with which they report earnings and other financial facts to the public. This would make investing more difficult for those of us in the non billionaire class!

Mary Butler — Jun 17, 2026
Subject: S7-2026-15 From: Mary Butler Affiliation: Jun. 17, 2026 without quarterly reporting, businesses will feel free to ignore regulations, to the detriment of the economy and the populace.

Sent from my iPad

Mary Carrell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Carrell Affiliation: Jun. 17, 2026 As Americans are pushed to be more responsible for their finances for retirement, we need timely information to guide our decisions.

Mary Carrell

Mary Clare Becker Henry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Clare Becker Henry Affiliation: Jun. 17, 2026 None of us need less transparency. These entities are as crooked as a dog's hind leg. Let's keep control of this. It will affect all of us & be in our best interest to keep them under clean
she scrutiny. We retired people cannot afford to put out any more money to these crooks. Our bills are extraordinary enough as it is. Mary Henry New Freedom, York Co. PA.

Thank you for your time and attention to this matter.

Sincerely,

Mary

Mary Cole — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Cole Affiliation: Jun. 17, 2026 I support keeping the Securities and Exchange Commission's (SEC) requirement for quarterly reporting by public companies.
Quarterly reviews and reports provide investors with timely information about a company's financial health, performance, and risks. Most individual investors do not have access to private information or teams of analysts. They rely on regular disclosures to make informed decisions about their savings, retirement accounts, and investments.
Reducing the frequency of reporting could create longer periods where important information is unavailable to the public. This may increase uncertainty, reduce market transparency, and potentially give an advantage to insiders or large institutional investors who have greater access to company management and industry information.
Quarterly reporting also promotes accountability. Company executives know they must regularly explain their performance and financial results to shareholders and the public. This helps build trust in U.S. capital markets and supports fair and efficient markets.
While reporting requirements should be streamlined where possible to reduce unnecessary costs, the benefits of quarterly reviews and disclosures outweigh the burdens. Regular reporting helps protect investors, improves transparency, and strengthens confidence in the financial system.
For these reasons, the SEC should continue to require quarterly reviews and reporting for public companies.
Mary Cole
Reimbursement analyst
St. Paul, MN

Sent from my iPhone

Mary Connell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Connell Affiliation: Jun. 17, 2026 Follow the money! This ridiculousness benefits someone but not the working man. My name is Mary Connell, I'm a Physical Therapist in New Mexico and I'm nearing retirement. Stop lining your pockets with my money!!

Mary Culpepper — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Culpepper Affiliation: Jun. 17, 2026 Please do not approve Rule S7-2026-15. I am retired and have my small retirement account invested. This rule would make it too difficult to grow my account. I am retired.

Mary delaParra — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary delaParra Affiliation: Jun. 17, 2026 Keep Quarterly reporting. I should know how my investments are going so I can make adjustments as needed

Mary de la Parra interior Designer

Sent from my iPhone

Mary DuffyYoho — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary DuffyYoho Affiliation: Jun. 17, 2026 It is critical to have frequent and audited public statements in order to continue to evaluate our vendors and investments. The proposal allows too long of a period of time without external review.

Yahoo Mail: Search, Organize, Conquer

Mary Fox — Jun 17, 2026
Subject: S7-2026-15 From: Mary Fox Affiliation: Jun. 17, 2026 I have barely enough to pay rent and buy food and gas. CEOs need to stay open and accountable.

Mary Fox

MARY GAYNOR — Jun 17, 2026
Subject: S7-2026-15 Comment From: MARY GAYNOR Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY! Mary Gaynor retired

Sent from my iPhone

Mary Hennessy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Hennessy Affiliation: Jun. 17, 2026 Absolutely NO. Can we not learn from mistakes of the past & share the wealth. Greed is an evil that feeds on its selfishness.

Mary Lemire Hennessy
1915 Vermilion Road

Duluth, Minnesota 55803

mushmoe@gmail.com

MARY HINES — Jun 17, 2026
Subject: S7-2026-15 Comment From: MARY HINES Affiliation: Jun. 17, 2026 Investors deserve to know how a company is performing. Quarterly reporting does a much better job of that than a semi-annual reporting rule. I don't understand the purpose of the change proposed. It seems like it would be injecting more risk into the market. Consequently, I oppose this rule change.

Mary Hines
Attorney

Sent from my iPhone

Mary Jo Harbour — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Jo Harbour Affiliation: Jun. 17, 2026 I believe it is in my own best interest to have those reports come quarterly, instead of just 6 months. Too much can change in 6 months-- 3 months is better for keeping track of things.

Mary Jo Oliver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Jo Oliver Affiliation: Jun. 17, 2026 This is outrageous! Quarterly reporting is essential to protecting our retirement investments that we are currently living on. Please reconsider this ridiculous policy!!

Thanks!

Mary Jo Oliver

Mary Jo Shapiro — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Jo Shapiro Affiliation: Jun. 17, 2026 My name is Mary Jo Shapiro, and I am a retired Project Manager. I was born in Maryland, and I live there today. As an investor, I want companies to report quarterly so my financial advisors have the best possible information to help me manage my retirement savings. In a world where Social Security is threatened, these savings may be all I have to provide for myself. Please do not shortchange investors just to save time and money for already-rich companies and their executives. Thank you.

Mary Jo Smith — Jun 17, 2026
Subject: S7-2026-15 From: Mary Jo Smith Affiliation: Jun. 17, 2026 keep CEOS ACCOUNTABLE!!

Mary jo WillcoxSmith

retired. Oakland,Oregon

541 580 2058 cell

Mary Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Johnson Affiliation: Jun. 17, 2026 Keep Quarterly reporting!!!

Mary Johnson
Senior Citizen/Investor/Voter

Sent from my iPad

Mary K Turner — Jun 17, 2026
Subject: S7-2026-15 From: Mary K Turner Affiliation: Jun. 17, 2026 Reporting should be kept quarterly

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Mary Kelly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Kelly Affiliation: Jun. 17, 2026 Mary from area code 33897.

There is no need for this, other than to hide fraud!! We worked hard our whole life to build our savings. This smells like another way for the ultra rich to hide what they're doing on order to hoard more wealth.

Please do NOT allow this to happen.

The trust in our government is at an all time low. This will continue to erode what little trust is left!

Mary Kelly — Jun 17, 2026
Subject: S7-2026-15 From: Mary Kelly Affiliation: Jun. 17, 2026 It's a necessary safeguard, as proven with the Enron mess. Any other way would be shady and only serves the purpose of those who don't follow the rules.

It matters to anyone that holds the accounts. Accountability is the only legal way to go.
Mary Kelly,retired,Pennsylvania.

Sent from my iPad

Mary King — Jun 17, 2026
Subject: S7-2026-15 From: Mary King Affiliation: Jun. 17, 2026 It should remain as is. As an elderly person living from interest & dividends. I want my financial advisor to have the best data available to reinvest. Not old data.

Mary M King

Sent from my iPhone

Mary King — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary King Affiliation: Jun. 17, 2026 Please keep the quarterly reports.
Gordon, 94, and Mary, 88. We need all of our savings for the rest of our days.
Gordon and Mary King
Long retired engineer and administrator

Sent from my iPhone

Mary Kiss — Jun 17, 2026
Subject: File No. S7-2026-15 From: Mary Kiss Quarterly reporting enhances investor decision-making, increases market efficiency, and lowers the cost of capital. Twice a year reporting limits information for regular investors, while giving insiders an unfair advantage about negative or positive information.

Mary Kubin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Kubin Affiliation: Jun. 17, 2026 Quarterly reporting is necessary to keep everyone informed of what is happening with any company that you are invested in.

Mary Laughlin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Laughlin Affiliation: Jun. 17, 2026 Returning to quarterly reporting is bad for investors and encourages companies to ignore the rules. Do not allow quarterly reporting.
Mary Laughlin
Dallas, Texas

Mary Lore — Jun 17, 2026
Subject: S7-2026-15 From: Mary Lore Affiliation: Jun. 17, 2026 My name is Mary Lore. I work in trsnslation and marketing in Georgia. Sadly. I believe that without the current quarterly oversight, companies may slip back towards fraud. Please keep the reporting quarterly.

Respectfully,

Mary Lore

You may encounter defeats, but you must not be defeated. - Maya Angelou

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mary lou clemons — Jun 17, 2026
Subject: Comment on S7-2026-15 From: mary lou clemons Affiliation: Jun. 17, 2026 Keep the financial reporting quarterly to protect investors from fraud & mismanagement. Reporting twice a yr was tried and failed between 1955 & 1970.
MaryLou Clemons retired investor, Exeter,NH.

Mary Lyons — Jun 17, 2026
Subject: S7-2026-15 From: Mary Lyons Affiliation: Jun. 17, 2026 I believe that in the present financial environment, all protections against corporate chicanery are extremely important. Any safeguard against fraud and lying, like quarterly reporting, should be maintained. The public suffers when corporations are freed of restraints, vide the 2008 financial crisis, when regulatory failures hurt so many American citizens.
Let's keep any structures, like quarterly reporting, which help prevent these kind of blowouts built on fraud.
Thank you,
Mary Lyons

Mary M. Williams — Jun 17, 2026
Subject: S7-2026-15 From: Mary M. Williams Affiliation: Jun. 17, 2026 No no no!!!

Sent from my iPhone

Mary Mayther-Slac — Jun 17, 2026
Subject: S7-2026-15 From: Mary Mayther-Slac Affiliation: Jun. 17, 2026 We must maintain quarterly reporting to prevent fraud and cheating of the American people. No deviation is acceptable.
Mary Slac

Boring, Oregon

Sent from my iPhone

Mary Menzies — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Menzies Affiliation: Jun. 17, 2026 My name is Mary Menzies. I am the retired VP/Business Manager for a large regional real estate firm. It is vital to keep quarterly financial reporting. If anything, we need more transparency, not less, in order to keep our free markets truly free.

Thank You,
Mary Menzies

Mary Miller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Miller Affiliation: Jun. 17, 2026 If it's working for "we the people" why change it ?? It should benefit the people who are working now! With Social Security running out earlier than expected due to fraudulent funds being used for illegal immigrants and dead people we need to leave it as is!

Sent from my iPhone

Mary Novak — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Novak Affiliation: Jun. 17, 2026 Keep the reports quarterly! We deserve to know our financial standings --to do otherwise opens up the possibility of More despection of funds earnings losses etc

Mary M Novak

Mary or Bob — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary or Bob Affiliation: Jun. 17, 2026 Quarterlies keep a view into a company's activities. I believe that is a good thing, and it has worked well for a long time. Robert Taylor, retired firefighter and current investor.

Mary Paquette — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Paquette Affiliation: Jun. 17, 2026 Mary Paquette, retired, St. Clair t County, MI. The ide a to make siphoning money and not supporting our communities, and country where we live is selfish. This whole game if playing with the peoples incomes is dangerous. We will revolt!

Mary Pasquarelli — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Pasquarelli Affiliation: Jun. 17, 2026 Please keep the reports quarterly. Transparency is worth every penny of the email report sent out or posted and has made companies more profitable with accountability.

MARY PEERY — Jun 17, 2026
Subject: S7-2026-15 From: MARY PEERY Affiliation: Jun. 17, 2026 We need to remember the problems created for Enron employeesemployees - losing all their Vested interest savings. Protective measures were put into place for a reason, If you roll back these protective measures There will be consequences. Learn from the past - there will be fewer egative consequences For the SEC.

Mary Pelletier — Jun 17, 2026
Subject: S7-2026-15 From: Mary Pelletier Affiliation: Jun. 17, 2026 Please !
There must be a gate keeper , one above political sway and practices frequent enough(quarterly being reasonable) to dissuade those who would disregard the interests of many for their personal gain. Please do NOT reduce the frequency of CEO attestations to their financials.
Respectfully
Mary Pelletier, RN,CDDN,PLNC

Sent from my iPhone

Mary Philipp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Philipp Affiliation: Jun. 17, 2026 We need/must continue with quarterly report ing!
Mary K Philipp

Mary Philipp, MA, LLP, CAADC
Outpatient Therapist
Family Counseling and Mediation
269-370-1128

Mary Powell — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Mary Powell Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Our savings and investments are essential since social security and Medicare have been robbed to provide tax breaks for the wealthy. This administration is a giant tick sucking the blood of the people

who have invested in order to take advantage of and encourage the success of businesses that are innovative and good for the country. Please encourage us.

Mary Rich — Jun 17, 2026
Subject: S7-2026-15 From: Mary Rich Affiliation: Jun. 17, 2026 Every single employee in a job position that has responsibility to maintain integrity without oversight there isn't accountability and that is what ENRON taught us. Do not take away the 4 quarters of accountability and responsibility.

Sent from my iPhone

Mary Roger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Roger Affiliation: Jun. 17, 2026 Please keep us informed!! Quarterly are better for the investor! Thank you

Sent from my iPhone

Mary Serino — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Serino Affiliation: Jun. 17, 2026 Mary Serino, Benefits Specialist Lowell MA. I disagree with this action.

Yahoo Mail: Search, Organize, Conquer

MARY SIMON — Jun 17, 2026
Subject: Comment on S7-2026-15 From: MARY SIMON Affiliation: Jun. 17, 2026 Please do not return to semi annual reports. Maintain quarterly reports. Thank you
Mary Simon, retired grant manager, Alabama State Department of Education, Auburn, Alabama

Sent from my iPhone

Mary Stanistreet — Jun 17, 2026
Subject: S7-2026-15 From: Mary Stanistreet Affiliation: Jun. 17, 2026 Quarterly reports should be presented to the public.
Mary Stanistreet
304 Brentwood Avenue Ventura CA 93003

Sent from my iPhone

Mary Vitell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Vitell Affiliation: Jun. 17, 2026 Quarterly reports have become the norm for a reason...accountability. There is NO GOOD REASON to turn back the clock

on th,awhere accountability is now. Accountability is, and continues to be, especially during this current 'administration ", smothered in lies and deceit. We NEED to keep the Quarterly Reports coming.

Mary Wergin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mary Wergin Affiliation: Jun. 17, 2026 Keep quarterly recording DUH

Mary Wiginton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mary Wiginton Affiliation: Jun. 17, 2026 Please continue quarterly reporting. Retirees who depend upon their investments cannot withstand the reduction in income that will accompany a change to semi-annual reporting. Please consider the welfare of millions of Americans rather than the enrichment of brokerage firms

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MaryAnn Murry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: MaryAnn Murry Affiliation: Jun. 17, 2026 Why change a reporting system that keeps investors informed? Reporting twice a year does not benefit taxpayers, only gives less transparency, never a good thing. Please do not approve this. Mary Ann Murry, Round Rock, TX.

Sent from my iPhone

MaryAnn Persinger — Jun 17, 2026
Subject: S7-2026-15 From: MaryAnn Persinger Affiliation: Jun. 17, 2026 No if anything it needs to be more not less

Sent from my iPhone

Maryanne Hoemann — Jun 17, 2026
Subject: S7-2026-15 From: Maryanne Hoemann Affiliation: Jun. 17, 2026 We all know temptation and greed are inevitable unless the consequences are to much to risk. And even then it happens. The current rules seems to be helping. Seems this is weakening the deterrent not concerned about the cheated investor, employees, and society in general
ees

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maryellen bodnar — Jun 17, 2026
Subject: S7-2026-15 Comment From: maryellen bodnar Affiliation: Jun. 17, 2026 Maryellen Polvino-Bodnar, Educator
This would be an incredibly irresponsible decision. Retirement funds would take a huge hit and families lose the ability to plan. We are a partially retired family who would potentially lose large

amounts in our retirement accounts. This proposal simply relieves big business of any moral obligations to investors and allows for the ultra rich to get richer. STOP!

Get Outlook for iOS

Matt Edwards — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Matt Edwards Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Very concerned about the deprioritization of honest disclosure this and many other recently proposed legislation represent. We need more accountability, not less.

Matt Eskind — Jun 17, 2026
Subject: S7-2026-15 Comment From: Matt Eskind Affiliation: Jun. 17, 2026 Transparency is critical. If anything, you should move to monthly reporting. No on this proposal.

Matthew Eskind
matt.eskind@gmail.com
615-496-4292

Matthew B Ross — Jun 17, 2026
Subject: S7-2026-15 From: Matthew B Ross Affiliation: Jun. 17, 2026 Keep the quarterly reports

Sent from my iPhone

MATTHEW BUCKLEY — Jun 17, 2026
Subject: S7-2026-15 Comment From: MATTHEW BUCKLEY Affiliation: Jun. 17, 2026 Matthew Buckley
Job Title: Supercargo

I like the requirements as they are, less reporting requirements wouldn't help the investor and would handicap them instead. I would like to see more transparency by corporations rather than less.

Sent from my iPhone

Matthew Curatolo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Matthew Curatolo Affiliation: Jun. 17, 2026 This is a proposal

that screams fraud. I oppose any attempt to allow more secrecy. I am 65 years old, nearing retirement and I don't want my investments robbed behind this blanket of secrecy. Thank you for your attention. Sincerely; Matthew J. Curatolo

Sent from my iPhone

Matthew Fero — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Matthew Fero Affiliation: Jun. 17, 2026 Dear Sir or Madam, I oppose the shift away from mandatory Quarterly Earnings reporting. Like many Americans, most of my retirement savings, and net worth is in the stock market. Due to the increased risks from low transparency, and lower returns, I will be forced to seek other investment opportunities.

- Matthew Fero -

Matthew Mesok — Jun 17, 2026
Subject: S7-2026-15 Comment From: Matthew Mesok Affiliation: Jun. 17, 2026 Quarterly. We need to know

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Matthew Mims — Jun 17, 2026
Subject: S7-2026-15 Comment From: Matthew Mims Affiliation: Jun. 17, 2026 Do your job and protect the us citizens instead of big business and the top percent of those with financial power.

Sent from my iPhone

Matthew Robinson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Matthew Robinson Affiliation: Jun. 17, 2026 Matthew Reynolds, pre-licensed real estate, Bexar County, Texas. I strongly oppose changing investment reporting from a monthly basis to a quarterly basis because it significantly reduces my ability to understand, monitor, and responsibly manage my family's finances.

As an individual investor, I am not a hedge fund manager, financial analyst, or institutional investor with access to sophisticated reporting tools and dedicated staff. The primary way I stay informed about my investments is through the reports and statements provided to me. Monthly reporting gives me regular visibility into my financial position and allows me to make informed decisions based on current information rather than waiting months to understand what is happening with my money.

My investments represent real-world goals and responsibilities. They are not abstract numbers on a spreadsheet. They represent my retirement, my children's future, emergency savings, housing decisions, healthcare expenses, and the overall financial security of my family. Because these investments have such a direct impact on our lives, I believe I should have timely access to information about their performance.

A quarterly reporting schedule creates long periods where I am effectively operating with limited information. Three months is a significant amount of time in financial markets. During that period,

market conditions can change dramatically. Economic data can shift, interest rates can move, geopolitical events can occur, and investment positions can experience substantial gains or losses. Waiting an entire quarter to receive formal reporting means that I may spend months without a clear understanding of how my assets are performing relative to my goals.

Monthly reporting helps me identify trends early. If an investment strategy is underperforming, if asset allocation has drifted from its target, or if my overall financial plan needs adjustment, monthly information allows me to recognize those issues before they become larger problems. Quarterly reporting delays that awareness and reduces my ability to respond thoughtfully and proactively.

Regular reporting also serves an important psychological purpose. Investing requires discipline and long-term thinking. Monthly reports help me stay engaged with my financial plan and reinforce confidence that my investments are being monitored appropriately. When information is withheld for longer periods, uncertainty increases. I am left wondering whether performance is on track, whether adjustments are needed, or whether risks are developing that I cannot see.

For investors managing significant life events, monthly reporting becomes even more important. Families preparing for a home purchase, retirement, college expenses, medical costs, relocation, or other major financial decisions often need current information about their available assets. Quarterly reporting can make planning more difficult because the information being relied upon may already be weeks or months out of date by the time it is reviewed.

Additionally, monthly reporting promotes accountability. When performance and account activity are reviewed regularly, errors, unexpected fees, unauthorized transactions, or administrative mistakes are more likely to be identified quickly. The longer the reporting interval, the longer potential problems may go unnoticed.

I understand that some may argue that less frequent reporting encourages investors to focus on long-term results rather than short-term market fluctuations. While long-term investing is important, reducing access to information is not the appropriate way to encourage patience. Investors should have the freedom to decide how closely they monitor their finances. Those who prefer a long-term perspective can simply review their accounts less frequently. However, investors who rely on monthly reporting should not lose access to information that helps them make informed decisions.

Ultimately, monthly reporting respects the principle that investors deserve timely information about their own assets. It supports transparency, accountability, financial planning, and informed decision-making. Quarterly reporting unnecessarily reduces visibility into investments that represent years of work, savings, and financial sacrifice.

For these reasons, I believe monthly reporting better serves individual investors and provides a level of transparency and accountability that quarterly reporting cannot match.

Sent from my iPhone

Matthew Sproul — Jun 17, 2026
Subject: S7-2026-15 From: Matthew Sproul Affiliation: Jun. 17, 2026 This completely destroyed my father's life. He's 81 years old now and still working. Trying to make up for the losses that he had from that company's disastrous procedures and crooked CEOs. We cannot allow this to happen to anybody else. This needs to stay in place as a matter of fact needs to go further. We need to go back to the day of when 80 ma Bell was broken up because some of these companies are getting

way too big. Have way too much control over everything? BlackRock vanguard State Street own too much stuff and they are controlling our lives and it needs to stop before we have another issue where they take over the world instead of just screwing people over on a daily basis.

Maureen — Jun 17, 2026
Subject: S7-2026-15 From: Maureen Affiliation: Jun. 17, 2026 Do what is right! Keep it the way it is! We need to get back to being honest upright citizens again! Sincerely, Maureen Birkeland

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Maureen Binder — Jun 17, 2026
Subject: S7-2026-15 From: Maureen Binder Affiliation: Jun. 17, 2026 Maureen Binder, retired banker. In banking, when securing funds for the bank, a double custody rule is in effect, one person has the key the other has the combination and they both sign a time log that that custody has been kept. Quarterly reporting is much the same, it closes a window in time to ensure proper, accurate accounting is being reported and signed off by the people that are held accountable. Reverting to an antiquated system puts every investor in jeopardy of losing or having diminished funds, many investors have their retirement in those funds, remember Enron. Do your jobs to protect the investors not the CEOs,CFOs, and those trying to find a way to diminish the integrity of the quarterly reporting system for every company in the United States and their interests abroad.
You at the SEC must do your jobs to protect the investors.

Maureen Grady — Jun 17, 2026
Subject: S7-2026-15 Comment From: Maureen Grady Affiliation: Jun. 17, 2026 Keep quarterly reports!!

Sent from my iPhone

Maureen Kriese — Jun 17, 2026
Subject: S7-2026-15 From: Maureen Kriese Affiliation: Jun. 17, 2026 Maureen Kriese, Retiree. Greer, SC.
Requiring verified quarterly signatures on financial statements keeps MY MONEY safe and secure. CEO’s are the stewards of my retirement funds. 4 signatures/ reviews per year is the least they can do to insure transparency and accountability. Please DO NOT change the quarterly signature requirement.

Maureen Kriese

Maureen LaTour — Jun 17, 2026
Subject: S7-2026-15 Comment From: Maureen LaTour Affiliation: Jun. 17, 2026 Please keep this quarterly . Important for fiscal responsibility and safety for all investors. Maureen Latour Rn MSN - retired nurse educator

Sent from my iPhone. Maureen “Moe” LaTour

Maureen McGee — Jun 17, 2026
Subject: S7-2026-15 From: Maureen McGee Affiliation: Jun. 17, 2026 Quarterly reporting shows we’ve learned something as a nation. Didn’t some Republican say” “Trust, but verify?”

Maureen Sullivan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Maureen Sullivan Affiliation: Jun. 17, 2026 I want to know how my investments are doing on a quarterly basis not pushed off for six months while they get creative and hiding things. This is not designed for the investor. I vote no on this utterly and completely an absolutely no keep quarterly statements

Sent from my iPhone

Maxine Ayers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Maxine Ayers Affiliation: Jun. 17, 2026 Leave quarterly reporting alone! If the mantra that this administration has any intention of trying to "make this nation great" you should try to improve on what's working and not drag it back to a time and system that proved itself a worthless failure.

Get Outlook for iOS

Maya Valverde — Jun 17, 2026
Subject: S7-2026-15 From: Maya Valverde Affiliation: Jun. 17, 2026 Quarterly reporting keeps CEOS and corporations honest. Let's not give them an excuse to cook the books and rip us off. Keep the quarter report.

Maya Valverde
President

Mayona Gentile — Jun 17, 2026
Subject: S7-2026-15 From: Mayona Gentile Affiliation: Jun. 17, 2026 Account for your greed. Do you even feel shame? When is enough for your enormous ego?

Me — Jun 17, 2026
Subject: S7-2026-15 From: Me Affiliation: Jun. 17, 2026 We need more accountability not less. Keep the quarterly's.

Sent from my iPhone

Me — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Me Affiliation: Jun. 17, 2026 Keep the quietly and enforce laws, rules, and further accountability.

Sent from my iPhone

Meegan Benbow — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Meegan Benbow Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Do not take away our information!

Meg Beauchamp — Jun 17, 2026
Subject: S7-2026-15 Comment From: Meg Beauchamp Affiliation: Jun. 17, 2026 Why are you people consistently trying to undermine transparency in government. KEEP IT QUARTERLY.
Meg Beauchamp

Sent from my iPhone

Megan Beyer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Megan Beyer Affiliation: Jun. 17, 2026 My name is Megan E. Beyer, I am a partner and owner at Kelliher & Beyer, LLP. I've been trying to save diligently for retirement and this change could affect everything. Please do not let big business win again.

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Megan E. Beyer, Esq.

Kelliher & Beyer, LLP
645 County Street, Suite 6A
Taunton, MA 02780
(508) 960-1112 office
megan@kelliher-beyer-law.com
www.kelliher-beyer-law.com

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*** Please be aware to all current clients, potential clients, and attorneys - I will be out of the office from September 14th through September 21st, with no access to email or phone. Thank you.***

Megan Jewell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Megan Jewell Affiliation: Jun. 17, 2026 Seems like this only helps the problem with accountability and transparency??
Looks like a way for them to tank our retirement savings again. Why do yall hate working people so much ?

Megan O'Byrne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Megan O'Byrne Affiliation: Jun. 17, 2026 Quarterly reports are non negotiable for the investors

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Megan Williamson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Megan Williamson Affiliation: Jun. 17, 2026 We need more transparency - not less!!!!!

Mel Stebbins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mel Stebbins Affiliation: Jun. 17, 2026 Leave it as is.

Melani Luedtke-Taylor — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melani Luedtke-Taylor Affiliation: Jun. 17, 2026 Melani Taylor, Omaha, NE

The data is clear. The track record for investors is clear. The success of this policy is clear, not only for the United States, but for every country that deploys it.

If the SEC still honors its mission to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation than you can not change this policy just to placate corporations. It truly is that simple.

Don't fail your mission.

Melanie — Jun 17, 2026
Subject: S7-2026-15 From: Melanie Affiliation: Jun. 17, 2026 Keep the SEC Quartely Reporting. We need better laws and rulings to expose and eradicate fraud at every level in our government. Keeping information from the public just gives companies more time to hide, manipulate and re-direct funds that have and will be spent at the taxpayer's expense.

Melanie Bengtson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melanie Bengtson Affiliation: Jun. 17, 2026 I am commenting on the SEC’s attempt to turn the clock back to the 1950s requiring semiannual reporting instead of quarterly reporting. My name is Melanie Bengtson, I live in Wellington, NV, and I am a retired federal government employee. Being retired and relying on my savings including IRAs and annuities, I find it alarming that the SEC is pushing this change. It reduces the accountability of the organizations in which I have invested. I am also tired of seeing the SEC taking down more and more guardrails which were placed in order to protect investors. I am also tired of having to bail out companies who skirt the rules and behave irresponsibly with my and millions of others’ savings. Stop pandering to the very organizations you are supposed to be regulating.

Melanie Buchanan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melanie Buchanan Affiliation: Jun. 17, 2026 This idea is another way to screw over every day people to benefit the oligarchs. Protect every day consumers.

Melanie Holman — Jun 17, 2026

Subject: S7-2026-15 Comment From: Melanie Holman Affiliation: Jun. 17, 2026 I'm retired with very little income and not much invested. My retirement accounts surely won't last till I die. I need everything I can get.

Melanie Meredith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melanie Meredith Affiliation: Jun. 17, 2026 Melanie Meredith, educator, and widow. I feel that going to 6 months would not be a good idea because it will hurt our small businesses, our tax payers, and would benefit those with more money. People have it hard enough in our nation working paycheck to paycheck. I am one and I only get paid once a month in NC as a teacher. I also feel more fraud and other things will happen with our congressional and senate representatives. That isn't the American dream or way.

Melanie A Meredith
Mary Kay Consultant
910-384-4366
www.marykay.com/mmeredith03

Melanie Rogne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melanie Rogne Affiliation: Jun. 17, 2026 The current level of government corruption is insane. Please keep Quarterly reporting.

Sent from my iPhone

Melinda Angle — Jun 17, 2026
Subject: File No. S7-2026-15 From: Melinda Angle I am distressed that the SEC would consider allowing companies to report their information on a semi annual and not quarterly basis - if anything we should require them to report more! Greater Opacity undermines investor confidence and does not give individual investors enough continuous information to make informed decisions about the companies they invest in. I cannot believe the SEC would propose this foolish idea. It is enraging and borders on the corrupt. You work for us—To ensure investor protection! Not corporate convenience. Shame on you. This will have lasting effects on the robustness of the US market. If I have a choice between an American company who has been given a free pass to not check in and justify their choices and outlook to investors on a quarterly basis and another company that does, likely outside the US? I know where my money is now going to go.

Melinda Ingersoll — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melinda Ingersoll Affiliation: Jun. 17, 2026 This proposed rule is just another way to propagate the ability to cheat and defraud the public. It only demonstrates the lengths that those who support it will go to illegally enable cheating
and stealing from stockholders and the public. It is dishonest and a terrible idea. Don't make this change!

Yahoo Mail: Search, Organize, Conquer

Melinda Michaels — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melinda Michaels Affiliation: Jun. 17, 2026 Hello!

I hope this message finds you well. I am Melinda M.,a small business owner who invests regularly. Quarterly earnings is extremely important to help me make financial decisions that impact my livelihood and the future of my family. I have also worked in several industries where monthly and quarterly reporting were essential to checks and balances, minimizing financial errors and corruption. I have seen others manipulate "the numbers" and destroy investments for their personal gain, lasting up to years without reprimand. Keep everything the same and hold public companies accountable, even more so now than ever.

Kindly,

Melinda

Melinda Roell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melinda Roell Affiliation: Jun. 17, 2026 Melinda Roell, retired. Quarterly reporting should remain the standard. Businesses require quarterly taxes and should also report business status quarterly. It should keep business leadership on top of what's going on in their company.

Melinda Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melinda Smith Affiliation: Jun. 17, 2026 As a retiree, I live on my investment income. If the company is hiding/withholding information that is crucial to my investment in their business, I think it is equivalent to them picking my pocket. I respectfully request quarterly reports remain the standard.

Thank you for considering my opinion.

Melinda Smith

Melissa Auten — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Auten Affiliation: Jun. 17, 2026 It’s a proven fact that reducing reporting to twice a year costs investors money. The only people who benefit are corporations. As a retired person, I rely on my investments to live. Do not reduce reporting required for corporations, which could affect so many people‘s life savings. You are supposed to work for the people not for corporations.

Melissa Auten

Melissa Briones — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melissa Briones Affiliation: Jun. 17, 2026 I think history has proven that corporations cheat us...the commoners...as often as they can. Why would anyone think it is a good idea to give them LESS oversight. This is not America first. This is CORPORATIONS first. America is the people. Y'all need to get your mind right.

Melissa Cate — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Cate Affiliation: Jun. 17, 2026 The cost to companies should come significantly down with agentic AI.

As an investor, I believe quarterly reports are the bare minimum. That's 4 plot points per year that are solid numbers, everything else is conjecture, puffery, guesses, and telling people only what you want them to know.

If a company thinks the compliance costs of being PUBLICLY owned and traded are too much, they should not go public.

Melissa Cate
Washington

Sent from my iPhone

Melissa Guinn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Guinn Affiliation: Jun. 17, 2026 Melissa Guinn quality review, oklahoma. Quarterly review increases transparency for personal investment decisions regarding retirement etc. By limiting information to strictly insiders by the time individuals see it the damage is done. More reporting equals more level playing field. Less reporting gives more opportunities for insider trading

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Melissa Mason — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Mason Affiliation: Jun. 17, 2026 Keep it as is
Melissa Mason
Retired teacher

Melissa McCall — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Melissa McCall Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is ridiculous and unwarranted. You are supposed to protect taxpayers, not leave them vulnerable to fraudsters. I do not want my Elon or any of his buddies to steal my portfolio because the SEC chose to turn a blind eye to reality.

Melissa Puglisi — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melissa Puglisi Affiliation: Jun. 17, 2026 It is wrong to reduce transparency. Keep the current rule and protect the consumer rather than the company. The SEC exists to protect us, not the corporations.

Don’t be corrupt and bend the knee to the oligarchs.

Melissa Puglisi

Melissa Rice — Jun 17, 2026
Subject: S7-2026-15 From: Melissa Rice Affiliation: Jun. 17, 2026 This absolutely is meant to cater to the billionaires and ignore corruption when it happens.

Sent from my iPhone

Melissa Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Smith Affiliation: Jun. 17, 2026 Please retain quarterly reporting! Reporting only twice a year has already been tried and it failed!

Melissa Stockbridge — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Melissa Stockbridge Affiliation: Jun. 17, 2026 American voting citizen here: do not change this regulation.

This is just another way for bad companies to live longer and take more people to the cleaners. I thought the SEC was supposed to look out for investors? This is a ridiculous idea and will pummel investments to the ground. There is NO good reason to do this. The SEC is the watchdog for investors, keeping companies on the straight and narrow. Do your job.

Melissa Swanson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melissa Swanson Affiliation: Jun. 17, 2026 Quarterly reports are a key indicator of performance and should have to be submitted for interested parties. Quarterly reports ensure accountability and integrity. Stop catering to the elites class

Sent from my iPhone

Melodi Crain — Jun 17, 2026

Subject: S7-2026-15 From: Melodi Crain Affiliation: Jun. 17, 2026 No. No. No! Trump has pardoned many white collar Fraud schemers, with no need to pay back the people they screwed. This will only make it easier & will hurt what's left of the middle class. This comment is probably useless because I consider every government entity now to be crooked and will do anything to keep the swamp people in power.

Melody Dean-Lutzke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melody Dean-Lutzke Affiliation: Jun. 17, 2026 I fully agree that reporting needs to be done quarterly. There are just too many things can be negative with no opportunity to adjust with only reporting every 6 months.

Melody DeanLutzke

Melvin Charles — Jun 17, 2026
Subject: S7-2026-15 From: Melvin Charles Affiliation: Jun. 17, 2026 CEOs of all corporation should be required for this

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Melvin Hohlt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Melvin Hohlt Affiliation: Jun. 17, 2026 Melvin Hohlt, retired. Why should they be able to not report quarterly? What do they plan to hide from the public for those extra non reporting months? Looks like they want to hide something they are doing or planning on doing.

Memorandum from the Division of Corporation Finance regarding a June 16, 2026 meeting with Representatives of the CFA Institute — Jun 17, 2026
MEMORANDUM
To: File No. S7-2026-15
From: Division of Corporation Finance
Re: Meeting with CFA Institute
Date: June 17, 2026
On June 16, 2026, staff from the Division of Corporation Finance (Ted Yu, Heather Rosenberger, Ryan Milne, and Joshua Gorsky) and the Division of Economic and Risk Analysis (Lyndon Orton and Mattias Nilsson) met with representatives of the CFA Institute (Sandra Peters and Matthew Winters) to discuss, among other things, the proposed rulemaking Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15).

Memorandum from the Division of Corporation Finance regarding a June 16, 2026 meeting with Representatives of the Ontario Securities Commission — Jun 17, 2026
MEMORANDUM
To: File No. S7-2026-15
From: Division of Corporation Finance

Re: Meeting with Ontario Securities Commission
Date: June 17, 2026
On June 16, 2026, staff from the Division of Corporation Finance (Ted Yu, Michael Coco, Ryan Milne, and Joshua Gorsky) met with representatives of the Ontario Securities Commission (Marie-France Bourret, Katrina Janke, Ben Mayer-Goodman, and Matthew Au) to discuss, among other things, the proposed rulemaking Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15).

Merrie.wales — Jun 17, 2026
Subject: S7-2026-15 Comment From: Merrie.wales Affiliation: Jun. 17, 2026 Merrie Wales. Having had multiple businesses, reporting isn't difficult, and allowing additional time is senseless.

Sent from my Galaxy

Merrill Brenner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Merrill Brenner Affiliation: Jun. 17, 2026 Quarterly reports are required. Do not enhance corruption of the system.

Sent from my iPhone
Mel Brenner

Mervin Baumgardner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mervin Baumgardner Affiliation: Jun. 17, 2026 No way. You need not change something that already works unless they are trying to cover something up.

Sent from my iPhone

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mes90630 — Jun 17, 2026
Subject: S7-2026-15 From: mes90630 Affiliation: Jun. 17, 2026 As a former corporate employee who witnessed repeated financial scandals, from the S&L crisis through the Great Recession, there’s always some form of never again comment, while executives continue to engage in activities that enrich themselves at the public’s expense. Sarbanes-Oxley has been an effective deterrent. While it may be time consuming, it gives some power to investors to hold companies accountable. The love of deregulation can lead to much risky behavior and financial harm to many. While regulations should be periodically evaluated for common sense streamlining, let’s not let corporations once again mismanage shareholder money without timely oversight with teeth.

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mes90630 — Jun 17, 2026
Subject: S7-2026-15 From: mes90630 Affiliation: Jun. 17, 2026 As a former corporate employee who witnessed repeated financial scandals, from the S&L crisis through the Great Recession, there's always some form of never again comment, while executives continue to engage in activities that enrich themselves at the public's expense. Sarbanes-Oxley has been an effective deterrent. While it may be time consuming, it gives some power to investors to hold companies accountable. The love of deregulation can lead to much risky behavior and financial harm to many. While regulations should be periodically evaluated for common sense streamlining, let's not let corporations once again mismanage shareholder money without timely oversight with teeth. My personal experience is that the threat of jail time really matters to the C suite.

Mary Schriever
Former Senior Financial Manager
California

Mich Chen — Jun 17, 2026
Subject: S7-2026-15 From: Mich Chen Affiliation: Jun. 17, 2026 Hi,

This is Mich Chen, retired veterinarian, Fremont CA. Quarterly reporting is important to maintain minimum oversight. There is already Too LITTLE accountability in the financial sector. Please don't let this happen. Thank you.

Sincerely yours.

Mich {aka michifur, just add fur}

Michael Barry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michael Barry Affiliation: Jun. 17, 2026 Don't do it.

Michael Baugus — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michael Baugus Affiliation: Jun. 17, 2026 Leave reporting as is.

Best Regards,

Michael Baugus

Michael Behrens — Jun 17, 2026

Subject: My view on Rule S7-2026-15 From: Michael Behrens Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Moving to a 6 month reporting period for disproportionately affect household investors. These investors, such as myself already have limited views into the market and face constant challenges with the data we do find.
Wall Street is well known for taking a wrecking ball to any regulations that might give any insight into their operations, the operations of companies and the consistency we see in existing regulations being unenforced.
At a time when there is unprecendented amounts of off balance sheet money, circular financing, private equity mark to myth, dark pools it is dumbfounding that the SEC would consider requiring even less reporting.
The SEC and Wall Street already attempting to put short selling reporting requirements to the firing squad, when there is obvious, consistent and patently illegal activities occuring, it appears that once again the SEC is choosing to turn a blind eye to the detriment of household investors.
The only purpose this serves, after a 50 year history is to hide the bad debt that has piled up in the vague hope it will all sort itself out and we, the investors can trust the data we're given.
Household investors already don't trust the reporting mechanisms, removing them even further will likely lead to more volatility, more dislocation and serves only to protect those companies and institutional players that have acted rashly, without forethought, due diligence or proper risk management controls.
This will further erode trust of international investors into US markets given they can rely on at least some reasonable if some times problematic regulatory agencies in their own countries.
This rule will result in investments leaving the US for more stable, more responsible equity and capital markets.
In short, at the current time and in the current state, this isn't another nail in the coffin, it is running out of coffin to put nails into.
As an international investors, I will not hesistate to move my investments elsewhere.
Regards,
Michael Behrens, Household Investor, Canada

Michael Burby — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michael Burby Affiliation: Jun. 17, 2026 Quarterly reporting is too valuable to lose. Do not change the this. Michael Burby. Pilot advisor.

Michael Davis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Davis Affiliation: Jun. 17, 2026 I demand that you keep the quarterly financial reporting for corporations.

Michael Delisi — Jun 17, 2026
Subject: S7-2026-15 From: Michael Delisi Affiliation: Jun. 17, 2026 My name is Mike Delisi, and I'm a biotechnician working in Austin, TX. I'm fortunate enough to be getting by in this increasingly expensive economy, but I cannot say the same will be true if this absolutely unacceptable, transparently anti-investor rule goes through.

The behavior of corporations in this country is barely restricted as-is. Taking away a common sense

quarterly report is primed for abuse, and everyday Americans will be the ones who foot the bill when their index funded retirement is cut to cover losses from fraud that could have been prevented by Sarbanes-Oxley.

Agreeing to push through this law without any support from everyday Americans will not go unnoticed. We've lost enough.

Michael DeMarco — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Michael DeMarco Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
My wife & I have worked very hard saving & investing in our family's future.
Please help protect our future & that of our children's & Grand children's by keeping transparientcy in investing.
We have sacrificed greatly to build a future & this proposal makes it easier for those who would cheat us by withholding information from our investors.

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michael DiPerrio — Jun 17, 2026
Subject: S7-2026-15 From: michael DiPerrio Affiliation: Jun. 17, 2026 Keep the status quo-

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Michael Dunn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Dunn Affiliation: Jun. 17, 2026 What you don't see you will never know about. A bunch of dishonest people getting rich off the backs of poor hard working people. Rules were put in place for a reason.

Michael F — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael F Affiliation: Jun. 17, 2026 We shouldn't allow any public company to bid their records from the public. That would be criminal.

Michael Francuck — Jun 17, 2026
Subject: S7-2026-15 From: Michael Francuck Affiliation: Jun. 17, 2026 I believe the protection of Quarterly Reporting, which is a fail safe for the protection of the people, should be written into law to further protect the people it was designed to serve. At best, keep it as it is for our protection.

Sent from Mike

Michael Fritz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Fritz Affiliation: Jun. 17, 2026 No, no, no, no! I'm a small investor who will be further disadvantaged by this corrupt rule change. Do not aid and abet the crooks!

Michael Fry — Jun 17, 2026
Subject: S7-2026-15 From: Michael Fry Affiliation: Jun. 17, 2026 Keep companies accountable

Sent from my iPhone

Michael Grasseschi — Jun 17, 2026
Subject: S7-2026-15 From: Michael Grasseschi Affiliation: Jun. 17, 2026 PLEASE DONT LET CORRUPTION win AGAIN AND AGAIN AND AGAIN like it has been for decades. This is your chance to do the right thing!

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michael greenfeld — Jun 17, 2026
Subject: S7-2026-15 Comment From: michael greenfeld Affiliation: Jun. 17, 2026 Michael Greenfeld, retired. I use quarterly reports to better manage my retirement accounts in a timely manner. No real reason to increase the time between reports. Companies can afford it. Investors need to be able to see up to date information.

Michael J Dalterio — Jun 17, 2026
Subject: S7-2026-15 From: Michael J Dalterio Affiliation: Jun. 17, 2026 Every 3 months is necessary!

Michael Kelly — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Michael Kelly Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The change proposed is unwelcome and should not me implemented. The more information that public companies make available to investors and citizens, the better off everyone will be.
Thank you for your attention to this matter.

Michael Leugers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michael Leugers Affiliation: Jun. 17, 2026 Keep the quarterly report!!!!

Sent from my iPhone

Michael Loop — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Michael Loop Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I don't believe leaving investors blind to the Financials of a company at any point is ridiculous. Transparency should remain as it is, they should not have a safety net vs. The investors putting

there efforts into that company.

Michael Lyles — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Michael Lyles Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: transparency matters! Stop with the games.

Michael Maslakowski — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Michael Maslakowski Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission,
Information asymmetry is already a detrimental part of retail investing. This is a risk that is little understood by retail investors. It effects the public perception, journals and reporter's ability to give accurate valuations and targets without expensive data sets. Retail investors are exposed to the product of this data regardless of if they read it or not.
Investing carries risks, but this serves no benefit than to increase the volatility of the market itself. We learn 100 years ago why we must keep corporations accountable and should not be doomed to repeat the mistakes.

Michael Matson — Jun 17, 2026
Subject: S7-2026-15 From: Michael Matson Affiliation: Jun. 17, 2026 Quarterly if not monthly. Reporting should be automated and require little to no labor for distribution. Less frequent oversight is no provent. Thank You.

Michael McLaurin — Jun 17, 2026
Subject: S7-2026-15 From: Michael McLaurin Affiliation: Jun. 17, 2026 The tools and mechanisms to provide accurate information exist. The methodology for clarity in reporting performance does as well. Hiding the facts or denying them when they are not aligned with corporate or political interests, appears to have found a home in this current climate. Quarterly reports allow each investor the opportunity to make decisions and navigate the minefield that has emerged in this age of market volatility. Quarterly reports, at least, provide ‘speed bumps’ along the way.

Sent from my iPhone

Michael McLaurin — Jun 17, 2026
Subject: S7-2026-15 From: Michael McLaurin Affiliation: Jun. 17, 2026 The tools and mechanisms to provide accurate information exist. The methodology for clarity in reporting performance does as well. Hiding the facts or denying them when they are not aligned with corporate or political interests, appears to have found a home in this current climate. Quarterly reports allow each investor the opportunity to make decisions and navigate the minefield that has emerged in this age of market volatility. Quarterly reports, at least, provide ‘speed bumps’ along the way.
When a single voice can tilt the direction of international financial markets and their impact on individuals and corporations alike, these ‘speed bumps’ provide pause enough to see, or at least glance, at the ‘transparency’ touted as facts.

Keep the current timeline until monthly reports are available.

Sent from my iPhone

MICHAEL MORENO — Jun 17, 2026
Subject: S7-2026-15 Comment From: MICHAEL MORENO Affiliation: Jun. 17, 2026 Michael Moreno-retired I think this proposed change would handicap the retail investor when it is already mostly an insider game.

Sent from AT&T Yahoo Mail on Android

Michael Morford — Jun 17, 2026
Subject: S7-2026-15 From: Michael Morford Affiliation: Jun. 17, 2026 Keep things the way they are because the supporters of deregulation are simply Capitalist Criminals who need to be run under starting with The Son of a ***** Criminal Unforgivable Lying Traitor and Pedophile.

Sent from my iPad

Michael O'Brien — Jun 17, 2026
Subject: S7-2026-15 From: Michael O'Brien Affiliation: Jun. 17, 2026 We need more security in the securities field. Please keep this protection.

Sent from my iPad

Michael Oot — Jun 17, 2026
Subject: S7-2026-15 From: Michael Oot Affiliation: Jun. 17, 2026 Why change a rule that has been effective in protecting investors. The change in the rule seems designed to reduce risk of CEO's while increasing risk for investors.
Keep the rule or increase risk.

Sent from my iPad

Michael Posey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Posey Affiliation: Jun. 17, 2026 I am in favor of quarterly reporting.
J M Posey, DMA

Sent from my iPhone

Michael Powers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Powers Affiliation: Jun. 17, 2026 Insiders already have such an advantage being 3+ months ahead on critical information. The most important part of an effective democracy is transparency and that extends to a democracy's economy.

Michael Preis Retired Professor of Marketing, University of Illinois at Urbana-Champaign — Jun 17, 2026
Subject: File No. S7-2026-15 From: Michael Preis Reducing the information available to shareholders is a bad idea. Real world evidence from Great Britain shows that eliminating quarterly reports does not result in greater focus on long term results. Furthermore, I am a part-owner of each company in which I own stock; owners are entitled to more information not less. If owners want management to focus more on long-term growth they can elect directors that will take the company in that direction. Transparency is important in business governance, just as it is in government. Do not eliminate the requirement for quarterly reporting to shareholders.

Michael Reyes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Reyes Affiliation: Jun. 17, 2026 I implore you to keep quarterly financials reporting for sec filings. Michael Reyes Johnston, Ia.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michael Roper — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Roper Affiliation: Jun. 17, 2026 Quarterly reporting keeps investors informed and company executives honest. Keep Quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Michael Sampson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Sampson Affiliation: Jun. 17, 2026 Providing additional opportunities to companies that are public to perpetrate fraud is not good policy. Please don’t allow this to happen.

Thank You!

Michael Sampson

Sent from my iPhone

Michael Scullin — Jun 17, 2026

Subject: S7-2026-15 Comment From: Michael Scullin Affiliation: Jun. 17, 2026 Guard rails are necessary. Honest people would not try to make them weaker.

Michael Snater — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michael Snater Affiliation: Jun. 17, 2026 The SEC is a compromised, complicit agency of crooks!

Michael Strom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Strom Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING!!!
No Six-Month Reporting!!!

-Michael Strom
Journalist
New Orleans, La.

Michael Strom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Strom Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING!!!
No Six-Month Reporting!!!
Michael Strom
Journalist
New Orleans, La.

Michael Sweatman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael Sweatman Affiliation: Jun. 17, 2026 For the love of God quit stealing our money .

Michael T. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michael T. Affiliation: Jun. 17, 2026 It allows way too much opportunity for misleading guidance.

Michael Traugott

MICHAEL TACHIAS — Jun 17, 2026
Subject: S7-2026-15 From: MICHAEL TACHIAS Affiliation: Jun. 17, 2026 To Whom It Concern

(SEC), Transparency, accountability and integrity are key elements in good governance …,if quarterly reporting keeps us honest and transparent so be it…let's keep the this process alive.
Thank you
V/r
LTC Michael Tachias
U.S. Army (Retired)

Sent from my iPhone

Michael Wander — Jun 17, 2026
Subject: S7-2026-15 From: Michael Wander Affiliation: Jun. 17, 2026 Make CEOs sign monthly, not quarterly!

Sent from my iPhone

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michele butcher — Jun 17, 2026
Subject: Comment on S7-2026-15 From: michele butcher Affiliation: Jun. 17, 2026 I am Michele Butcher a retired IT salesperson from Michigan. Hey SEC what are you doing!? The fact that you are even considering rollbacks to pre 1955 reporting, instead of the current quarterly reporting, shows you have zero understanding of what that could do to nearly every Americans savings and our ability to make timely financial decisions, including retirees who have no way to recoup when things go wrong. Do you want 3/4 of the American population wandering the street as homeless persons. Make decisions that help Americans, not the top 1% or corporations - the majority of us out here, doing all the right things and getting screwed by government policies at every turn

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Michele Coats — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michele Coats Affiliation: Jun. 17, 2026 Leave the system the way it is now. Do not revert back 75 years.

Michele Coats
Sent from my iPhone

Michele LaTournerie — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michele LaTournerie Affiliation: Jun. 17, 2026 Keep quarterly Michele LaTournerie Banker New Jersey

Sent from my iPhone

Michele Loveless — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michele Loveless Affiliation: Jun. 17, 2026 Why is this change needed?

Sent from my iPad

Michele Mieczkowski — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michele Mieczkowski Affiliation: Jun. 17, 2026 Do not change to every 6 months. Transparency is very much needed. To many things get hidden, kept behind closed doors or decided before bringing it to the people most affected by change or deception.
Michele Mieczkowski
Retired RN
Daughter of a veteran, multiple family members and friends who served.

Michele T — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michele T Affiliation: Jun. 17, 2026 No, no a thousand times no! I did a case study on this for an accounting class at college! There are too many ways to hide fraud and inaccurate information. Maybe we should be calling this screw the stock holder! Let's keep them honest!

Thank you,

Michele

Michele Titi — Jun 17, 2026
Subject: S7-2026-15 From: Michele Titi Affiliation: Jun. 17, 2026 Quarterly reporting is a must!We need to keep corporations and their leaders accountable. They make enough money and have enough staff that this shouldn't be a "hardship" for them to do. - Michele Titi, IT Business Analyst, Florida

Regards,
Michele K Titi

Michelle Barrineau — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michelle Barrineau Affiliation: Jun. 17, 2026 There is no consumer benefit to this change, and some potential danger. There’s no good reason to do it. Keep everything quarterly please.

Sincerely,
Michelle Barrineau
Florida

Michelle Beatty — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michelle Beatty Affiliation: Jun. 17, 2026 Quarterly reporting is completely necessary for accurate financial review and to not sabotage investors.

Michelle Beatty
8034676829

Michelle Korst — Jun 17, 2026
Subject: File No. S7-2026-15 From: Michelle Korst Six month reporting will hurt individual investors disproportionately. It will help corporations avoid accountability. They already have too much power.

Michelle M. Winner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michelle M. Winner Affiliation: Jun. 17, 2026 Keep it as it is. More transparent. Less reporting means they can hide poor performance or insider trading based on politics. It will only hurt the small investor .
Michelle Winner, writer

Michelle Moranha Winner

Media Outreach
Mount Hood Livability Coalition
https://mthoodlive.com

Michelle Maas — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michelle Maas Affiliation: Jun. 17, 2026 As a consumer I want to be aware of who is profiting off of me while refusing to lower costs!

Sent from my iPhone

Michelle Manning — Jun 17, 2026
Subject: S7-2026-15 From: Michelle Manning Affiliation: Jun. 17, 2026 I'm retired, living on SS and meager IRA funds. I want to know, and am encouraging others, to demand to know who is behind this proposal. And please, as a reminder to you on the SEC who are tasked with voting on this issue, in the words of the Watergate whistle blower, "follow the money". The public certainly will be.
Michelle Manning, Pittsburgh PA

Michelle McCall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Michelle McCall Affiliation: Jun. 17, 2026 As if any amount of comments will make a difference. Our government no longer works for the American people.

"Never doubt that a small group of thoughtful, committed citizens can change the world;
indeed it is the only thing that ever has" Margaret Mead

"Adopting a senior dog isn't about the number of breaths they have yet to take, but the number of times they will take your breath away. ~ author unknown"

MICHELLE PERRYMAN — Jun 17, 2026
Subject: Comment on S7-2026-15 From: MICHELLE PERRYMAN Affiliation: Jun. 17, 2026 We do not want to go backwards! Go forward and keep Americans number one!!!

Sent from my iPhone

Michelle Poolet — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Michelle Poolet Affiliation: Jun. 17, 2026 Michelle Poolet, Owner/Operator, Colorado.

Why would the SEC want to eliminate half the reporting periods that it has now? I can only think of one reason, and that's to withhold valuable information from the investing public. I think this is a very, very bad idea. Due to recent activities perpetrated by the current administration, we - investors and business owners both - have to stay on top of what's going on with the economy. Limiting reporting is not the way to do that. I vote NO, maintain quarterly reporting.

Warm regards,
Michelle on mobile
303.598.8359

Michelle Posey — Jun 17, 2026
Subject: S7-2026-15 From: Michelle Posey Affiliation: Jun. 17, 2026 We need more accountability, not less. The proposed changes disadvantaged small investors like me. Individually we are not important but collectively we make up the majority of investors in this country. If we lose, so does the

market, and so does America.

Sent from my iPhone

Michelle Zerr — Jun 17, 2026
Subject: S7-2026-15 From: Michelle Zerr Affiliation: Jun. 17, 2026 America sucks right now, don't add to the problem. KEEP THE QUARTERLY CHECKS AND BALANCES, please!

Michelle Zerr, Denver CO

Sent from my iPhone

Mike Bender — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mike Bender Affiliation: Jun. 17, 2026 While Managing portfolios for 3 generations of my family it seems very concerning to have less insight into the performance of companies only harms investors and considering the history of reporting glfinancials only seems to align with periods of explosive growth in America economically it's seems ultimately in the best interest of corporate finance leadership to want the increased reporting cadence even with the extra burden that entails

Cheers
Mike bender
Senior manager marketing
Parker Hannifin corporation

Mike Biese — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Biese Affiliation: Jun. 17, 2026 Michael Biese retired Eliminating the quarterly earnings report will only benefit the big investors or the wealthy who will most likely have access to inside information. I'm sure they are the ones pushing it. Every one else will be blindsided every 6 months.

I have always look forward to the Quarterly earnings report. It's about transparency!

Mike Bradley — Jun 17, 2026
Subject: S7-2026-15 From: Mike Bradley Affiliation: Jun. 17, 2026 Don't water down this rule. White collar criminals are still criminals and should be punished the same as any other criminal.

Mike

Mike DAngelo — Jun 17, 2026
Subject: S7-2026-15 From: Mike DAngelo Affiliation: Jun. 17, 2026 The quarterly reports serves the nation and all of us. Changing and loosening the standards serves only those who have vested

interests and would benefit from deception or silence.

Michael D'Angelo

Mike Fleck — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mike Fleck Affiliation: Jun. 17, 2026 It should remain quarterly, it provide transparency and ensure that publicly traded companys stay true to their mission and avoid costly shortcuts.

It is in the best interest of shareholders, economy, and employees. Look at the meltdown in 2008, hidden transaction, risky investments and slight of hand had a lot to do with Leaman, AIG, Freddie and Fannie financial woes.

It was staff that bore the brunt of the fallout, shareholder who lost millions, with the heads of these companies not held accountable at all.

Mike Fleck

Growth begins when we start to accept our weakness. -- Jean Vanier

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Mike Gillilan — Jun 17, 2026
Subject: S7-2026-15 From: Mike Gillilan Affiliation: Jun. 17, 2026 Why would you let CEOs off the hook from singing and certifying the accuracy if their reports. Are two signatures a year that onerous a task? Please continue requiring quarterly signatures.

Mike Gillilan
3700 Prescott Dr
Columbia MO 65201
(765) 228-1105

Mike Goff — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Goff Affiliation: Jun. 17, 2026 Michael James Goff
Benson, Minnesota
Owner of Michael James Goff Farms
Quarterly reporting should stay the norm because it keeps transparency for companies like mine that do business. It Gives me the ability to look at a companies records more often to make decisions on whether to follow thru on a purchase or sell, in today's fast paced world.

Mike Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Harris Affiliation: Jun. 17, 2026 Quarterly reporting must be maintained to maintain transparency and prevent insider actions and fraud.

I will NOT hold any securities that elect this if this passes.

This must not happen

Mike Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Harris Affiliation: Jun. 17, 2026 Quarterly reporting must be maintained to maintain transparency and prevent insider actions and fraud.

I will NOT hold any securities that elect this if this passes.

This must not happen

Mike Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Harris Affiliation: Jun. 17, 2026 Quarterly reporting must be maintained to maintain transparency and prevent insider actions and fraud.

I will NOT hold any securities that elect this if this passes.

This must not happen
Mike

Mike Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Harris Affiliation: Jun. 17, 2026 Quarterly reporting must be maintained to maintain transparency and prevent insider actions and fraud.

I will NOT hold any securities that elect this if this passes.

This must not happen
Mike

Mike Herschman — Jun 17, 2026
Subject: File No. S7-2026-15 From: Mike Herschman I do not want "less" transparency via fewer reporting requirements.

Mike Kelly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Kelly Affiliation: Jun. 17, 2026 I am against this! It makes the rich richer while the average guy loses his wealth

Get Outlook for iOS

Mike Lopez — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Lopez Affiliation: Jun. 17, 2026 I hope people pull their money out to send a signal if quarterly reporting ends. The banksters understand one language

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Mike Lucas — Jun 17, 2026
Subject: S7-2026-15 From: Mike Lucas Affiliation: Jun. 17, 2026 Im order to keep CEO's honest, I recommend leaving the current rules in place.

Michael Lucas

Mike Marandola — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mike Marandola Affiliation: Jun. 17, 2026 Mike Marandola
Creative Director
Massachusetts

Keeping quarterly reporting makes it harder for biblically traded businesses to cook the books and gives investors more transparency into the business's finances ans performance.

As investors we have the right to that information to make a more informed decision on picking investments.

Please do not change so semi annually reporting.

Sincerely,

Mike

Michael Marandola
Creative Consultant

mmarandola@gmail.com | 508.454.3224
mmarandola.com | dddesigns.biz

Mike Mavrides — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mike Mavrides Affiliation: Jun. 17, 2026 If it is to be changed at all, I would say it should be made MONTHLY. It's all done by computer data analysis anyway and would require very little additional manpower costs on the part of the SEC and the IRS. In order to reduce collusion & corruption between corporate interests and government officials, transparency is required. Eliminating Quarterly Reporting would reduce Transparency.

Mike Mavrides

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mike o'connor — Jun 17, 2026
Subject: S7-2026-15 Comment From: mike o'connor Affiliation: Jun. 17, 2026 Keep it Quarterly Mike O’Connor Retired There’s already enough theft happening as it is. KEEP IT QUARTERLY

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mike patino — Jun 17, 2026
Subject: S7-2026-15 From: mike patino Affiliation: Jun. 17, 2026 WE need more oversight....NOT LESS!!!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Mike Reese — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Reese Affiliation: Jun. 17, 2026 Keep the president's corporate grift out of my investments.

Mike Reese

Mike Reilly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Reilly Affiliation: Jun. 17, 2026 This is nuts. We went to quarterly reporting due to problems from more infrequent reporting. Don't move backwards on this

M W Reilly
5593600386

Mike Smith — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Smith Affiliation: Jun. 17, 2026 Quarterly reporting is the ABSOLUTE MINIMUM we should expect. Frankly, given the state of automation and technology, companies should be reporting monthly.

These are publicly traded companies and the public (citizens) have a right to know as much about the financials as possible so we can make informed decisions.

Do not reduce my ability to know the financial status of the companies I invest in.

Mike Smith
Elizabethtown KY

Sent from Proton Mail for iOS.

Mike Terhune — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mike Terhune Affiliation: Jun. 17, 2026 Well if that ain't letting the wolf watch the hen house I don't know what is

Sent from Mike Terhune's Iphone

Mike Valpey — Jun 17, 2026
Subject: S7-2026-15 From: Mike Valpey Affiliation: Jun. 17, 2026 Stop this Greed and downward slide of corporate corruption! We demand accountability...4 times a year is needed !
to correspond to quarterly earnings.
Twice a year certification only leaves loopholes. Enough with your **** evasive corruption.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Mike Van Zandt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mike Van Zandt Affiliation: Jun. 17, 2026 Leave as is, we need more transparency not less.

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mike.bender — Jun 17, 2026
Subject: S7-2026-15 Comment From: mike.bender Affiliation: Jun. 17, 2026 Imperative that quarterly reporting stays as the status quo. The investing community need to be more informed not less.

Michael Bender

Sent from my Galaxy

Mikhail Chaudhury — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Mikhail Chaudhury Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
You're creating a vehicle for fraud. Stop.

Miles Perovich Director of Business Planning — Jun 17, 2026
Subject: File No. S7-2026-15 From: Miles Perovich Please keep the quarterly reporting. We need more transparency with public companies not less. Semi-annual will make it more difficult to make appropriate investment decisions and allow for more bad actors

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Millie Kelly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Millie Kelly Affiliation: Jun. 17, 2026 Please keep reports coming out quarterly!

Millie

Milton Hedrick — Jun 17, 2026
Subject: S7-2026-15 From: Milton Hedrick Affiliation: Jun. 17, 2026 Humans by nature are selfish

especially when it comes to their personal finances. Most will lie, cheat, steal and sell their mothers for wealth and who loses because of fraud? Everyone but the fraudster. Give them a chance and they will do whatever it takes to secure wealth, including voting for a Presidential candidate if they feel their wealth will increase while in office. Don't make it easier for fraud, it must remain difficult.

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misty ogden — Jun 17, 2026
Subject: S7-2026-15 From: misty ogden Affiliation: Jun. 17, 2026 accountability is more important than ever audit should be done once a month

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Mitchell Carson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mitchell Carson Affiliation: Jun. 17, 2026 Publicly traded companies should always report earnings on a per-quarter basis. They've already tallied the books, so this should be no burden on them. The SEC helps keep these companies "honest". By giving companies longer periods between reporting, you're opening Pandora's Box - it fosters the ability for these companies to cheat the system. My perspective: Leave something that isn't broken well enough alone. Reporting every 3 months is the bare minimum protocol to follow.

I once worked for a company who prided themselves on handing out stock options to everyone (even the janitors) as a form of bonus compensation. Hard times hit and the CEO boasted that he was taking a 100% pay cut - to the tune of $300k. Sounded good until the very next day he exercised over $32 million in stock options. A few months later, he got caught with his hand in the cookie jar - insider trading. That man managed to get the entire company de-listed from the NASDAQ. The result? All of our bonus compensation became worthless overnight. With this in mind, I tend to believe that reporting once every quarter isn't enough!

Thank you for listening in,
-Mitchell Carson

Mitchell Neumann — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Mitchell Neumann Affiliation: Jun. 17, 2026 No! We as stock holder deserve to know what is being made! Keep this open and the reporting as it is now. No hidden agendas or hidden loses or profits. We need to know as it is right now!

Sent from my iPhone

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mjclarke — Jun 17, 2026
Subject: S7-2026-15 Comment From: mjclarke Affiliation: Jun. 17, 2026 My goodness there’s no end to the bull ****!

Sent from my iPhone

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mlginsburg — Jun 17, 2026
Subject: S7-2026-15 Comment From: mlginsburg Affiliation: Jun. 17, 2026 This is Matt Ginsburg. I'm a retail manager. The corruption has gone way too far. It'd be better monthly but I suppose quarterly is acceptable. Twice per year is simply not enough.

Sent from my Galaxy

Modernassemblysoluti — Jun 17, 2026
Subject: S7-2026-15 Comment From: Modernassemblysoluti Affiliation: Jun. 17, 2026 Lax economic reporting is lazy.

Sent from my iPhone

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mojah63 — Jun 17, 2026
Subject: S7-2026-15 Comment From: mojah63 Affiliation: Jun. 17, 2026 Mr P Meara semi retired engineer. Quaretly singed statements of a public traded company is vital for me to understand my investments health. It's not a trivial matter. Thank you for your attention to this matter.

Molly Dindia — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Molly Dindia Affiliation: Jun. 17, 2026 This change to reporting must not go forward. Folks are struggling day to day getting by. Yet, maybe we can save and invest and possibly live OK in retirement? Oh , no? They are coming for that too? I don't think so.
My name is Mirally. I'm a Physician Assistant in Cleveland Ohio. Rolling back transparency and accountability cannot possibly benefit the American people. This looks like a tailor made strategy to help only the wealthiest corporations and their boards: If the SEC continues down this path of taking from average people, and gifting to the wealthy, the money will run out. There will eventually be nothing left to take from people and the ultra greedy, ultra wealthy will have to start taking from among their own. And THAT is when the world will be faced with actual apocalyptic threat. These incredibly greedy, inhumane factions won't just stop on their own. They need to be regulated and forced to operate in ways that do less harm.
STOP THIS
KEEP QUARTERLY REPORTING

Molly Nawrocki, CPA CFP — Jun 17, 2026
Subject: File No. S7-2026-15 From: Molly Nawrocki, CPA CFP I am strongly opposed to this change. Quarterly reporting protects investors by maintaining transparency, while shifting to semiannual reporting widens the information gap, increasing uncertainty, volatility, and mistrust—especially in smaller, less-scrutinized companies where oversight is already limited. Evidence does not support the claim that reducing reporting frequency improves long-term corporate behavior, making this proposal a step backward from the level playing field without solving any clear problem.

Molly Rajski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Molly Rajski Affiliation: Jun. 17, 2026 Quarterly keeps companies and the market accountable. 6 months can hide a massive amount of risk and sin we should not be willing to afford to accept. Why is this even being discussed and considered?

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Molly Rajski Interior Design NCIDQ, IIDA P 616.796.0200

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Mona Keehn — Jun 17, 2026
Subject: S7-2026-15 Comment From: Mona Keehn Affiliation: Jun. 17, 2026 Control of public corporations by billionaires has lead to corruption. The SEC must be transparent and reporting must be every three months to keep what little control the public has in place.

Sent from my Galaxy

Mona Wenger — Jun 17, 2026
Subject: S7-2026-15 From: Mona Wenger Affiliation: Jun. 17, 2026 Accountants shall be utilized and embedded within financial lawyers to take care of CEO quarterly's. Arrest everyone but the accountant if errors exist. As the accountant would be the first to access, lawyers to be editors, and the CEO as the final editor.

Sent from my iPhone

Monali Khandagle — Jun 17, 2026
Subject: S7-2026-15 From: Monali Khandagle Affiliation: Jun. 17, 2026 There's plenty of fraud being done by corporate big wigs. The quarterly reporting is the only way to ensure that they are held accountable. Why slide backward, why not make it monthly? That will bring back honesty to the board rooms populated by crooked cronies.

Sent from my iPhone

Moni kphoto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Moni kphoto Affiliation: Jun. 17, 2026 This is not a fair decision. Why do we people that have less have to be squeezed out. DO NOT GO BACK To semi annual

Sent from my iPhone

Monica Bielawski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Monica Bielawski Affiliation: Jun. 17, 2026 Please retain Quarterly reporting for companies. By allowing semi annual reporting would be devastating to our investments and economy. Thank you
Monica Bielawski
Recently layed off Bank Teller
Pittsburgh PA

Sent from my iPhone

Monica Harrer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Monica Harrer Affiliation: Jun. 17, 2026 Billionaires get richer and the poor get poorer. No more middle class

Sent from my iPhone

Monica Johnson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Monica Johnson Affiliation: Jun. 17, 2026 Monica Johnson, Project Manager: Quarterly reporting is needed for transparency. The public has fewer and fewer safeguards for investments, especially with the rollback on consumer safety. With computers and data analysts at every company, this is not a hardship. It's a way to be secretive and enable potentially fraudulent behavior that could take years to uncover and give little real recourse to those harmed.

Morgan Braun — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Morgan Braun Affiliation: Jun. 17, 2026 I'm Morgan Braun, an analyst at an airline in the DFW area of North Texas. Quarterly reporting ensures transparency and accountability. Please ensure SEC reporting continues in a quarterly fashion. Thank you.

Morgan Braun

Ms C.Ann Beard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ms C.Ann Beard Affiliation: Jun. 17, 2026 Cynthia Ann Beard, Noblesville, IN.

Please do not reduce the required financial reporting from 4 to 2 times per year. Small shareholders and the public need protection. Don't cave
in to big money!! Help the people!!! Without government oversight, the people have no protection.

History shows how the country fared worse before when they tried this. Learn from history.

Don't pander to 1%ers and big money and leave the rest
of us twisting in the wind.

Please be responsible and do the right thing. Leave politics out of this.

Yahoo Mail: Search, Organize, Conquer

Ms. Kemp — Jun 17, 2026
Subject: S7-2026-15 From: Ms. Kemp Affiliation: Jun. 17, 2026 It is important to keep the quarterly reports to avoid corruption!
This is an important and necessary rule. Do not go down in history as another part of corruption.
Sincerely,
C Kemp.

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mspixie1 — Jun 17, 2026
Subject: S7-2026-15 From: mspixie1 Affiliation: Jun. 17, 2026 There needs to continue to be quarterly reporting. People need to have deterrents so they will do the right thing. This law helps to keep people accountable to do the right thing. People with access to too much money need to have checks and balances to keep them from possible corruption.

Sent from my Galaxy

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myrian melo — Jun 17, 2026
Subject: Comment on S7-2026-15 From: myrian melo Affiliation: Jun. 17, 2026 Hard working single mom in RI is tired of unjust policies and laws. This info is critical in decision-making. Timeliness and accuracy of the reporting is essential.

Sent from my iPhone

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nabila turjman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: nabila turjman Affiliation: Jun. 17, 2026 Nabila Turjman, retired scientist, Gaithersburg, MD. I would like to keep quarterly reports as I cannot afford to lose my life savings. My late husband started investing and I continued. Now that I am at an age where I need every penny I cannot afford to lose my hard earned money. Thank you.

Sent from my iPhone

NABILA TURJMAN — Jun 17, 2026
Subject: Comment on S7-2026-15 From: NABILA TURJMAN Affiliation: Jun. 17, 2026 Nabila Turjman, retiredscientist, Gaithersburg, MD. I would like to keep quarterly reports as I cannot afford to lose my life savings. My late husband started investing and I continued. Now that I am at an age where I need every penny I cannot afford to lose my hard earned money. Thank you.

Sent from my iPhone

Nadia Shashaty — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nadia Shashaty Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: protect the public!

Nadine Rzadecki — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nadine Rzadecki Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This is our money that we invest. We are tired of being left in the dark. I would actually like monthly reports instead of quarterly reports and it is a hell no in every 6 months!

Nan Gudelski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nan Gudelski Affiliation: Jun. 17, 2026 Keep this quarterly, any other way will cost taxpayers - DO NOT CHANGE! Stop going BACKWARDS!

Nancy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 17, 2026 Why change it? We need more information, not less. It's a duty to investors to report quarterly…please keep it that way. - Nancy Chard, NJ, Retired

Sent from my iPhone

Nancy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 17, 2026 We need transparency in our public companies. Quarterly reports are what the majority of invested Americans depend on, semi annual reports in this fast paced environment is too long and I feel provides more secrecy opportunities to cover up negative activities

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Nancy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 17, 2026 As a former Associate Director with extensive corporate finance experience at both Fortune 500 companies and smaller businesses, I have participated firsthand in quarterly certification processes with senior executives. What I can say with confidence is this: it is not a burden. Everyone involved took it seriously, and rightfully so.

The argument that quarterly certification creates unnecessary work misunderstands how well-run companies operate. This information is not generated solely for regulators — companies need it for their own financial management. Certification does not add work; it adds accountability to work that is already being done.

What it does add, critically, is a meaningful check against the many ways companies can — and do — pressure employees to manipulate numbers. Having been inside these processes, I can attest that quarterly reporting with executive certification creates a genuine deterrent against that kind of pressure and provides a reliable mechanism for catching problems before they escalate.

Retail investors depend on the accuracy of this information. They do not have access to the private briefings, analyst relationships, or early warning signals available to institutional players. Quarterly certification with executive accountability is one of the few structural protections they have.

Eliminating this requirement would not reduce regulatory burden — it would reduce transparency and investor protection. We have seen where that leads. The Enron collapse was not an anomaly; it was the predictable result of inadequate oversight and unchecked pressure on financial reporting. Repealing quarterly certification requirements risks returning us to precisely that environment, and it is ordinary investors who will pay the price.

Nancy Lindemood

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nancy — Jun 17, 2026
Subject: S7-2026-15 Comment From: nancy Affiliation: Jun. 17, 2026 Not broken, keep your hands out. Worked for many years.

Yahoo Mail: Search, Organize, Conquer

Nancy Ardis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Ardis Affiliation: Jun. 17, 2026 I reject it

Sent from my iPhone

Nancy Belanger — Jun 17, 2026
Subject: S7-2026-15 From: Nancy Belanger Affiliation: Jun. 17, 2026 We need accountability. A classic case of if it ain't broke don't fix it. NB

Nancy Bongiovanni — Jun 17, 2026
Subject: File No. S7-2026-15 From: Nancy Bongiovanni I do not want a change from quarterly reporting. It has benefitted me as an investor, and as a retiree, I need to be able to rely on the money I have worked hard to save. Transparency is paramount to good investment strategy, and history does not support a rollback to the 50's and 60's. Reject this proposal - for the stability of our investments and for the AMERICAN PEOPLE you work for.

Nancy Bryant — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Bryant Affiliation: Jun. 17, 2026 Quarterly reports are more fair across the board! To the companies and the investors!! Keep them quarterly!

NE Dill

Nancy Chamberlain — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Chamberlain Affiliation: Jun. 17, 2026 Can't we learn anything from history? Don't do this! Please don't do this! I am a senior and what I have is all I will ever have! I can't afford to lose anything! Thank you in advance.

NANCY CILIMBERG — Jun 17, 2026
Subject: S7-2026-15 Comment From: NANCY CILIMBERG Affiliation: Jun. 17, 2026 Quarterly reporting gives the investor an advantage that would be diminished if reporting had a longer cycle. Bad policy for investors. Seems suspicious to want to change it.
Nancy Cilimberg
Secondary Education Teacher

Nancy Cook — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Nancy Cook Affiliation: Jun. 17, 2026 My name is Nancy Cook. I own an home in San Diego but currently reside in Norman, Ok to support my daughter (who unexpectedly lost her career) and granddaughter. I oppose switching to reporting only twice a year. Do not switch. History shows it will cause me to lose money. My family depends on investments for living in retirement.

Nancy M Cook

Nancy Drushal Nesbitt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Drushal Nesbitt Affiliation: Jun. 17, 2026 Nancy Drushal Nesbitt, Retired. As a retiree, I have to watch my investments closely in order to manage my income. I am not rich; I just want to be able to maintain my current standard of living and do not want to be caught short with fewer updates on my investments.

Sent from my iPhone

Nancy G — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy G Affiliation: Jun. 17, 2026 There is no legitimate reason to limit reporting to 2x per year, except to give elite investors (insiders) the upper hand while leaving others with no frame of reference for investing. The playing field is already less than fair for the average citizen.

Nancy Haberly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Haberly Affiliation: Jun. 17, 2026 Quarterly reporting is scheduled to hold the SEC to account. Please bring back quarterly reporting!

Nancy Hamor — Jun 17, 2026
Subject: S7-2026-15 From: Nancy Hamor Affiliation: Jun. 17, 2026 They have proven we need guardrails! We must keep them.

Sent from my iPhone

Nancy Hilson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Hilson Affiliation: Jun. 17, 2026 Dear SEC,
My name is Nancy Hilson. I am a teacher. I am writing to voice opposition to the proposal on eliminating quarterly reporting. I feel this would unfairly jeopardize investors and anyone with life savings who could stand to lose. This lessening of reporting was tried in the past (semi-annually) with negative results. Why raise this proposal again? Transparency, in my opinion, is now needed more than ever.
Thank you for considering my thoughts on this.
Nancy Hilson

Sent from my iPhone
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This is a staff email account managed by Hawaii Department Of Education
School District. This email and any files transmitted with it are
confidential and intended solely for the use of the individual or entity to
whom they are addressed. If you have received this email in error please
notify the sender.

Nancy Horner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Horner Affiliation: Jun. 17, 2026 My name is Nancy Horner. I do not want a change to the quarterly reporting. I am retired and I rely on quarterly information to make decisions on my investments. I do not trust this administration to protect me from corporate insider trading. This just smacks of corruption.

Sent from my iPhone

Nancy JB — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy JB Affiliation: Jun. 17, 2026 Please continue quarterly accounts reporting. We count on those to watch our investments and they are there for a reason (i. e. Enron)!
Thank You,
Nancy Baxter
Teacher/Admin Retired

Nancy Jerome — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Jerome Affiliation: Jun. 17, 2026 Keep It Quarterly!
N Jerome, retired
Less regular disclosure would endanger small investors while enabling market manipulators to avoid exposure and consequences.

Nancy Johnston — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Johnston Affiliation: Jun. 17, 2026 Good morning! With our age and especially with the current volatility of the market, we want to keep the current quarterly reporting window as the requirement. Thank you!
Dr. Nancy and Dr. Jed Johnston Educators

Sent from my iPhone

Nancy Kaspari — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Kaspari Affiliation: Jun. 17, 2026 Nancy Kaspari retired ssd Lincoln NE. This matters because I am barely getting by on my only income which is social security disability. With the cost of living ever increasing it is most important for me to have a

constant understanding of what I have to live on. Keeping important information available is a must so that we, as citizens who earned it, can live a life that we can depend on monitarily. It is wrong to take away more of our rights as is apparently happening at an increased pace.

Nancy Merrill — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Merrill Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!!!!!

Nancy Conn

203-300-3704

Nancy Merriman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Merriman Affiliation: Jun. 17, 2026 How else are you going to destroy the average American. Everything done by this admin makes it worse for us. Please do not do this

Nancy Merriman

Nancy Minshew — Jun 17, 2026
Subject: S7-2026-15 From: Nancy Minshew Affiliation: Jun. 17, 2026 Continue quarterly reporting!

Nancy Nelson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Nelson Affiliation: Jun. 17, 2026 Quarterly reporting is necessary in a system rapidly losing public trust

Nancy Nelson

Nancy Pearl — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Pearl Affiliation: Jun. 17, 2026 Wall Street has already shown what they will do if allowed to hide their books. Since they cannot be trusted around the block, let them keep showing their books quarterly. If that's too inconvenient for them they should close their doors. My sympathies do not lay with the businesses, but the individuals they cannot be trusted to keep safe.

Sent from my iPhone

Nancy Rodgers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Rodgers Affiliation: Jun. 17, 2026 A country or company which hides information from their citizens or customers will fail. Stop the lying and half truths. Shame on this administration.

Nancy Rodgers
Highland Village, Texas

Nancy Stoner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Stoner Affiliation: Jun. 17, 2026 Nancy Stoner, retired teacher, sales clerk, from Richardson, Texas. My husband is 71, I'm 73. He just retired as of January 2026. We've been married 42 years and have raised two beautiful daughters. We paid for college for both and they are married and have gifted us a total of 5 grandchildren at this point. We sold our house of 35 years and moved to the Dallas area to be close to family. We have no debt, but living on a fixed income would not sustain us long if our savings are diminished. Please! Consider the hard working folks (who are not billionaires) who have paid our taxes religiously and lived by the rules all of our lives, to say nothing of how difficult it is today for young families to just put food on the table. Our country is presently not taking care of its people. Please prove me wrong and make the hard working citizens your priority. Enough said. Nancy Weeks Stoner

Sent from my iPhone

Nancy Sue Feldt — Jun 17, 2026
Subject: S7-2026-15 From: Nancy Sue Feldt Affiliation: Jun. 17, 2026 All CEO and board members must sign the required documents. Otherwise the crooked will not sign and they will set up the others. Do not change a thing.
Nancy Feldt San Antonio Tx 78238

Nancy Terr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Terr Affiliation: Jun. 17, 2026 We demand

accountqbility. It benefits all of us, companies, too.

Nancy Timberlake — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nancy Timberlake Affiliation: Jun. 17, 2026 Keep Quarterly reporting! Stop screwing Americans.

Get Outlook for iOS

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nancy villafane — Jun 17, 2026
Subject: S7-2026-15 Comment From: nancy villafane Affiliation: Jun. 17, 2026 No!

Nancy Wright — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nancy Wright Affiliation: Jun. 17, 2026 Keep reporting as it is now. Investors have the right to know where'd how their money is being used.

Sent from

Nannies Radio Station Lisa Prichard — Jun 17, 2026
Subject: S7-2026-15 From: Nannies Radio Station Lisa Prichard Affiliation: Jun. 17, 2026 The Enron law was enacted specifically to hold CEO's accountable. We are not a nation of criminals or at least shouldn't be.

Naomi Richardson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Naomi Richardson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
If this rule passes, you're putting Everybody's retirements in jeopardy people will not be able to make informed choices and the US will be a less trustworthy for domestic and investors alike.

Naomi Tapia — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Naomi Tapia Affiliation: Jun. 17, 2026 I do not support a change to only annual reporting. Investors need the flexibility and transparency that quarterly reporting provides.

Narayan Rajan — Jun 17, 2026
Subject: S7-2026-15 From: Narayan Rajan Affiliation: Jun. 17, 2026 Keep it

Sent from my iPhone

Natalie Brunner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Natalie Brunner Affiliation: Jun. 17, 2026 Stop reducing oversight by co's the racket is bad enough quarterly is better

Natalie Brunner

Nathan Cole — Jun 17, 2026
Subject: S7-2026-15 From: Nathan Cole Affiliation: Jun. 17, 2026 Dear SEC,

Keep quarterly reports to require CEOs accountable.

This matters because we're seeing too much corruption in corporate behavior.

Nathan Cole
Associate Professor
Salt Lake City, UT

Sent from my iPhone

Nathan Irish — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Irish Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please don't mess with my retirement

Nathan Tennant — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Tennant Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Capitalism only works with appropriate regulation. Regulation can't be appropriately enforced without appropriate disclosure. We are watching and we will change things for you if you don't start changing for us.

Nathaniel Casler — Jun 17, 2026
Subject: S7-2026-15 From: Nathaniel Casler Affiliation: Jun. 17, 2026 To whom it may concern,

If anything there needs to be more often reporting, not less often. It is ridiculous to think that the American taxpayers want less accountability for the people in charge. Please stop robbing American people of accountability for their leaders and corporations.

Sincerely,

A poor person

Native Warrior — Jun 17, 2026
Subject: S7-2026-15 Comment From: Native Warrior Affiliation: Jun. 17, 2026 Unless the IRS and the Tax system is abolished, let Quarterly Reporting still stand. The Retail system needs more regulations

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Neal Hill — Jun 17, 2026
Subject: S7-2026-15 From: Neal Hill Affiliation: Jun. 17, 2026 Keep the 4 times a year law

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Neal Wolgin none — Jun 17, 2026
Subject: File No. S7-2026-15 From: Neal Wolgin I am writing to object to the planned changes to financial reporting requirements. I am probably one of the few individual investors that reads quarterly and annual reports regularly for the dozens of individual stocks that I own. The proposed changes are very bad for individual investors, and it will likely lead to less informed investors, and much less trust in the public markets. IMHO, the public would be better served by requiring that the existing quarterly and annual reports be more concise (standardized summaries with detailed supporting documentation as attachments).

Neeve Willows — Jun 17, 2026
Subject: S7-2026-15 From: Neeve Willows Affiliation: Jun. 17, 2026 This proposed reduction in quartery reporting is completely wrong and will only serve to reduce accountability and allow more corruption-of which we already have too much!

Neeve Willows

Yahoo Mail: Search, Organize, Conquer

Neil Thompson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Neil Thompson Affiliation: Jun. 17, 2026 I believe full transparency is imperative in everything

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Nicholas Biondo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nicholas Biondo Affiliation: Jun. 17, 2026 This kind of covert operation has got to stop, cut the bs and LEAVE IT BE! Stop hiding the truth from the American public

Sent from my iPhone

Nicholas Fucello — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nicholas Fucello Affiliation: Jun. 17, 2026 Bad policy. It will lead to corruption for the little guy. Keep the reporting at every 3 months.

Nicholas Shipp — Jun 17, 2026
Subject: File No. S7-2026-15 From: Nicholas Shipp This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize.

Nicholas Timm — Jun 17, 2026
Subject: S7-2026-15 From: Nicholas Timm Affiliation: Jun. 17, 2026 I got burned bad by Enron. Corporate accounting is laughable: stockholders (us) get a chance to vote in a Russian election. There is only one candidate chosen by the board and management. Not much protection with that. Signing a document four times a year can’t be that burdensome. CEOs are, after all, paid to be running the company and that would necessitate knowledge of its financials.

Sent from my iPad

Nicholas Veit — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Veit Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I value oversight and safeguards. SEC should standup for share holders and the American public. Leave current standards in place. If anything more needs to be done to strengthen against corruption and bad acting companies.

Nickalos Rocha — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nickalos Rocha Affiliation: Jun. 17, 2026 Stay the course

develop a system where transparency is key-on a quarterly basis. Increase frequency-even to a monthly approach.

Nickalos Rocha
Director, Benchmarking
T: +1-281-974-5665 | nickalos.rocha@ifma.org
Federal Unique Entity ID (UEID): F542MBQ5Q8J8
GSA Contract No. GS-02F-0133V
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Nico Baez — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nico Baez Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: This proposed rule would favor a higher class standing rather than everyday people, all of whom rely on this critical information in order to accurately gauge what company has a good P/E ratio, what their Beta is, what their 5 year charts look like. Eliminating this would be like cutting off all water to an area that is burning. Reconsider very carefully the consequences that come with this decisions, both for the the high class and the lower class. Its bigger than just the 1%.

Nicola Hill — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nicola Hill Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It is a historically bad idea for the economy as a whole to allow companies to delay daylighting important information to investors. This is not going to fix what is already broken.

Nicolas Jorden — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nicolas Jorden Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
If quarterly reporting is removed, there will be no limits to corrupt forces on insider trading and market manipulation. The people deserve a fair and equal representation on the market, including IRAs and other accounts, which will be revoked by these policies.

Nicolas Lira — Jun 17, 2026
Subject: S7-2026-15 From: Nicolas Lira Affiliation: Jun. 17, 2026 Do not institute this proposed change. Continue required quarterly reporting. Quarterly reporting is vital for maintaining trust in the American market. It is a benchmark set by the government for decades. This regulation insures publicly traded companies are accountable and transparent about their financial health with the public at least 4 times per year.

Nicolas Lira, DMA
Raleigh, NC

Nicole McCoy — Jun 17, 2026
Subject: S7-2026-15 From: Nicole McCoy Affiliation: Jun. 17, 2026 To whom it may concern,

My name is Nicole McCoy of Little Rock,, Arkansas. I work as a Senior Insights Manager for a major market research firm.

We the people are tired of having to fight to hold people accountable. We have laws and regulations on place for a reason. While we definitely need to so more to fight, we certainly do not need to keep slashing what we already have in place which seems to be a key goal of this administration.

Quarterly reporting is absolutely necessary to help prevent fraud and corruption. There is so much of that already. Ripping away accountability will cause even more. How could this even be an option right now? Seriously.

We should be putting laws in place to help prevent fraud at every single level, including the President. This is unacceptable.

Please do what is RIGHT.

Respectfully,

Nicole McCoy
Little Rock, AR

Nicole McFarland — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nicole McFarland Affiliation: Jun. 17, 2026 The point of the SEC is to keep Corporations from scamming the public and the government, so why would you mess up a good thing and make it easier for them to hide their misdeeds?

Nicole Nash — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nicole Nash Affiliation: Jun. 17, 2026 You owe it to the American people who work hard for their money to ensure they know what is going on with it. We invest in American businesses - the least you can do is ensure you are using our money responsibility. I didn't work since I was 18 to have my money become worthless.

Niesha Nahkala — Jun 17, 2026
Subject: S7-2026-15 Comment From: Niesha Nahkala Affiliation: Jun. 17, 2026 Accountability requires quarterly reports . No if, ands, or buts. Totally crazy that this is even brought up. We do not live in a 50s world. We can't go back either.

Nikita — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nikita Affiliation: Jun. 17, 2026 Making quarterly SEC reporting optional is a bad deal for retail investors because it reduces transparency and gives large institutions an even bigger advantage. Most retail investors rely on public filings to understand how a company is performing, while hedge funds and large firms have access to additional research and data sources. Less frequent reporting also makes it easier for management to hide problems and increases the risk of surprises when information finally comes out. In the end, fewer disclosures mean less accountability, more uncertainty, and a less level playing field for everyday investors.

Nikola Prendergast Lucas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Nikola Prendergast Lucas Affiliation: Jun. 17, 2026 This is disastrous for personal investors and will further diminish the economy in this country widening the economic gap. Quarterly reporting is essential to decision making.

Nina — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nina Affiliation: Jun. 17, 2026 Accountability only works if we hold people accountable. Allowing longer periods between reviews defeats the purpose.

Sent from Nina Abbott’s iPhone

Nina — Jun 17, 2026
Subject: File No. S7-2026-15 From: Nina Hello, I’m writing to voice my opposition to the SEC’s proposal to move from quarterly reporting to reporting every six months. I find it deeply unfair that individual investors will be kept in the dark while insiders and institutional investors will have access to information that will give them an advantage when it comes to investing. As wages stagnate, it is becoming increasingly important for me and people in my income bracket to know how to invest so that we can have a safe and comfortable retirement. I feel this new rule would jeopardize that. And after the 2008 financial meltdown, as well as the Enron disaster, Wall Street only needs more transparency, certainly not less. Thank you for taking the time to read my comments. Please do consider regular earners such as myself who are working hard to ensure a safe financial future.

Nina Gonzales — Jun 17, 2026
Subject: S7-2026-15 From: Nina Gonzales Affiliation: Jun. 17, 2026 With Trump around are you freaken INSANE!!!! No, absolutely not! The People have suffered enough then and even more now. We are not stupid like "Trump," likes to suppose. We will seek Prison Time For Those Who Continually Hurt The People, The Economy to oppress us as if we are disposable slave labor.

NITIN SAWHNEY — Jun 17, 2026
Subject: S7-2026-15 From: NITIN SAWHNEY Affiliation: Jun. 17, 2026 Hi, my name is Nitin. I live in Maryland. I'm a US citizen. I think quarterly financial reporting by corporations are important to maintain market stability. Without such disclosures event based volatility could increase dramatically and be harmful to individual small investors.

Nitin Sawhney

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njss33 — Jun 17, 2026
Subject: S7-2026-15 Comment From: njss33 Affiliation: Jun. 17, 2026 Consumer protections should never be decreased! Keeping reporting to quarterly is a must. Sharon Stewart, OT

Sent from my Galaxy

Nona Petruszak — Jun 17, 2026
Subject: S7-2026-15 From: Nona Petruszak Affiliation: Jun. 17, 2026 Quarterly reporting and statements ensure accountability and provides earlier warning of issues and/or if changes need to be made. More details, not less need to be made available.
Investments are majority of income stream for many, organizations need to remain transparent and be held to the highest standards, or face severe consequences. Changing to semi annual opens the door for less accountability, less rigor, less transparency at a time when even more is warranted.

NPetruszak, retired, Illinois

Nora Johnston — Jun 17, 2026
Subject: S7-2026-15 Comment From: Nora Johnston Affiliation: Jun. 17, 2026 The only people who will benefit from this action are those with criminal intent. Quit giving thieves control.

Nora Johnston

Sent from my iPad

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nora morris — Jun 17, 2026
Subject: S7-2026-15 Comment From: nora morris Affiliation: Jun. 17, 2026 We need more oversight & regulation, not less.

nora

Nora Rose — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Nora Rose Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

my money, my right to information. Do not take it away from me.

Norbert Lewandowski — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Norbert Lewandowski Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Stop this madness

Noreen Powers — Jun 17, 2026
Subject: S7-2026-15 From: Noreen Powers Affiliation: Jun. 17, 2026 We, the People, are seeking more accountability, not less. Perhaps the SEC itself, should undergo an investigation to determine what each of the leaders stand to personally gain by less accountabilty!!!

Norma Norwell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Norma Norwell Affiliation: Jun. 17, 2026 Enough dumb c*** is going on in this country. Please do not contribute to.

Yahoo Mail: Search, Organize, Conquer

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norma wolf — Jun 17, 2026
Subject: Comment on S7-2026-15 From: norma wolf Affiliation: Jun. 17, 2026 Reporting should be done quarterly if not monthly. What would companies try to hide?

Sent from my iPhone

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norma75 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: norma75 Affiliation: Jun. 17, 2026 Maintain Quarterly reports .

Sent from my Galaxy

Norman Brown — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Norman Brown Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
If the SEC does that, it's the same thing as stealing when you blind somebody and only banks and investment firms get the information.. I just started trading for a living and the minute that rule goes through... I'll find something else to do.. that information is vitally important especially to me the way I trade

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Norman Grieser — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Norman Grieser Affiliation: Jun. 17, 2026 Reporting needs to stay the way it is to.avoid the issues that it created back in 50-60's

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Norris Edney II — Jun 17, 2026
Subject: S7-2026-15 From: Norris Edney II Affiliation: Jun. 17, 2026 Objective oversight is required to reduce the possibility of fraud.

Octavius Mewborn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Octavius Mewborn Affiliation: Jun. 17, 2026 This is highly unethical!To the Securities and Exchange Commission:

Ola Bannister — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ola Bannister Affiliation: Jun. 17, 2026 It should be done on a monthly basis. I'm just an American who finds this move digusting.

Ola Bunch — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ola Bunch Affiliation: Jun. 17, 2026 Corporations are holding the cards when it comes to reporting issues in local, state, and especially in the current federal level. Something has to be done to rein these corporations in.

OLDPUCK — Jun 17, 2026
Subject: S7-2026-15 From: OLDPUCK Affiliation: Jun. 17, 2026 Quarterly Reporting should be kept in place. There is a history of big corporations and their legion of lawyers fighting for less oversight of their clients. Four times a year is not a burden. Do not reduce the frequency.
My name is Steven Jenks, Retired in Garden City, MI USA

Olga Fischer Professor, Emerita (retired for over a decade) — Jun 17, 2026
Subject: File No. S7-2026-15 From: Olga Fischer Keep on reporting as per our old schedule. This is important to me as a retiree and investor. Olga Fischer

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Olynn Vossen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Olynn Vossen Affiliation: Jun. 17, 2026 In order to minimize taxes and maximize return, I need quarterly reporting.
Please do not change the process.

Ondra Torkilson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ondra Torkilson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Stop trying to obscure financial data. Do not get rid of quarterly reporting requirements. Businesses must be held accountable.

Onrea Green — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Onrea Green Affiliation: Jun. 17, 2026 SEC,

Please keep financial reporting quarterly!

My name is Onrea Green and I am recently retired, living in North Carolina. I cannot afford to lose a third of my savings that is in the stock market. I count on this money and need it to continue to grow to subsidize my retirement. Companies should be held accountable to their investors. Quarterly reporting helps them do that.

Why does this Administration continue to try to fix things that aren't broken???

Your sincere and thoughtful consideration would be appreciated.

Rregards,
Onrea Green

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Orlando Threatt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Orlando Threatt Affiliation: Jun. 17, 2026 Quarterly reporting doesn't hinder companies from operating as they would ordinarily, semi annually leaves them more space for even more corrupt practices that reporting is required to curtail.

Sent from my iPhone

Oscar Delgado — Jun 17, 2026
Subject: S7-2026-15 Comment From: Oscar Delgado Affiliation: Jun. 17, 2026 Hey. Quit helping the criminals get richer. We are over here getting by. Oscar Delgado

Sent from AT&T Yahoo Mail on Android

Pabby Arnold — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pabby Arnold Affiliation: Jun. 17, 2026 No!

Pablo C — Jun 17, 2026
Subject: S7-2026-15 From: Pablo C Affiliation: Jun. 17, 2026 Keep the reports quarterly.

Packer Boy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Packer Boy Affiliation: Jun. 17, 2026 This must be quarterly! Do not allow this reporting to be changed to anything LESS than quarterly!

Page Ritchie — Jun 17, 2026
Subject: S7-2026-15 Comment From: Page Ritchie Affiliation: Jun. 17, 2026 Quarterly reporting is relied upon by so many investors. I sincerely believe the larger and institutional investors receive information far more regularly than simply quarterly, and probably have access to insider information. Apparently, the least we can do is to continue to receive quarterly information. Please, do NOT stop this practice. Thank you for the opportunity to add input.

Paige Weber — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Paige Weber Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Politicians from both parties already leverage any loophole they can to create profits for themselves while robbing the working person of their money. This law would allow politicians to engage in insider trading without any fear of repurcussion, further alienating the working family from investing and giving politicians more opportunities to exploit the office of public service for personal gain.

Pam Goers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pam Goers Affiliation: Jun. 17, 2026 It’s very disappointing that the people who foot the bills are constantly trampled upon by the very people and departments of the government who should be looking out for us. I never thought I would see this happening.

Pam Hoke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pam Hoke Affiliation: Jun. 17, 2026 Keep me updated quarterly. Financial issues change daily and investors need to be able to change with them.

Pam McNana — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pam McNana Affiliation: Jun. 17, 2026 Leave it like it is. We need open and accurate reporting. Today's world is volatile and this is no time to hide transparency. Do not revert to semi annual repprting

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Pam Miller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pam Miller Affiliation: Jun. 17, 2026 Do not do this. Americans cant afford to lose any monies. Do not do this doesn't make sense

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pam pertgen — Jun 17, 2026
Subject: S7-2026-15 Comment From: pam pertgen Affiliation: Jun. 17, 2026 Pamela Pertgen.. retired nurse on fixed income and managing modest earned savings that I cant afford to have depleted due to less reporting

Yahoo Mail: Search, Organize, Conquer

Pam Rankin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pam Rankin Affiliation: Jun. 17, 2026 Quarterly Reporting protects investors without insider access and is an indicator of the health of a company. It should not be changed to a semi annual format.

Sent from my iPhone

Pam Smith — Jun 17, 2026
Subject: S7-2026-15 From: Pam Smith Affiliation: Jun. 17, 2026 I definitely want to know what is going on quarterly with public companies. I have friends who lost everything because of Enron. Quarterly reporting should continue to be mandatory.

Pam Tuggle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pam Tuggle Affiliation: Jun. 17, 2026 Pamela Tuggle, retired - increased chances for fraud before reporting if moving away from quarterly.

Pam van Brakle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pam van Brakle Affiliation: Jun. 17, 2026 Quarterly reporting needs to continue to hold companies accountable to their shareholders. A lot can happen in six months. Please do not approve six month reporting.

Sent from my iPhone

Pamala Swinnea — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pamala Swinnea Affiliation: Jun. 17, 2026 I watched Enron collapse here in Texas when I was an accounting student. Biannual reporting does not period match with the accounting cycles of state and Federal governments for tax liabilities and fiduciary installments. Estimated tax payments are quarterly. Social Security Administration and Medicare are expecting quarterly payments to be made timely from payrolls.

During the 2008-2009 housing crisis, I saw big banks unable to timely pay the escrow funded property taxes of borrowers. Repeatedly batches were created, only to remain unpaid because they were “unfunded”. Internal liquidity was compromised and that is something that never should have happened with other people’s money! Major US banks used tax services to process these payments.

I also watched employers fail to pay fiduciary payments of payroll deductions over to US TREASURY…and hide this on their books, saying they had paid things that they had not. So much for the matching principle for FASB compliance! Transactions are supposed to be recorded as they happen. Liabilities are either short term (1 year or less) or long term (> 1 year).

Biannual reporting only gives companies time to hide and shell game their funds and liabilities, to hide their true financial position. With the advent of AI accounting technology, any savings achieved will be nominal, but the damage to investors could be devastating!

Sent from my iPhone

Pamela Burton — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Pamela Burton Affiliation: Jun. 17, 2026 Continue quarterly!!!

Sent from my iPhone

Pamela Isenhour — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pamela Isenhour Affiliation: Jun. 17, 2026 Pamela Isenhour, truck owner, business owner, This is an atrocity. Don't they have too many ways to "Hide"?? Stop allowing them to cover up important evidence that will be used to indict them!!!!

Pamela Jauregui — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pamela Jauregui Affiliation: Jun. 17, 2026 Uphold all reporting as it be. No slippery slopes.

Sent from my iPhone

Pamela L True — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pamela L True Affiliation: Jun. 17, 2026 Pamela L True
Columbine Earthscapes
Sole Proprietor
Carbondale Colorado, 81623

I am asking that the SEC keep with quarterly reporting as history has shown that this protects our investments. Just twice a year could be devastating to me.

Thank you

Pamela L True

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pamela marks — Jun 17, 2026
Subject: S7-2026-15 From: pamela marks Affiliation: Jun. 17, 2026 NO ONE IS ABOVE THE LAW!! HOLD THEM ACCOUNTABLE QUARTERLY!!

Pamela Morgan, Ed.D Retired Educator — Jun 17, 2026
Subject: File No. S7-2026-15 From: Pamela Morgan, Ed.D With all of the current in-your-face corruption, grifting and fraud, these financial reporting expectations need to be increased, not decreased!! This government is being run by the ultra wealthy but funded on the backs of people who struggle to make ends meet. I have never seen a luggage rack or a safe on the top of a hearse! Have you? We CAN and MUST create and maintain a society and system in which everyone thrives!

As Ghandi is credited with saying, "Live simply so that others may simply live." Pamela Morgan, Ed.D Retired Educator

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Pamela Rekar-Pyrce — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pamela Rekar-Pyrce Affiliation: Jun. 17, 2026 Corporate reporting should be kept at quarterly to make sure investors have current knowledge of the corporations' status. History has shown that in the years semiannual reporting was used (in the 1950s in the U.S., investors lost heavily. This change could adversely and significantly impact my holdings. Pamela Rekar Pyrce, attorney, Illinois.

Sent from my iPhone

Pamela Ruediger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pamela Ruediger Affiliation: Jun. 17, 2026 Without quarterly reporting nefarious dealings will go on longer and be harder to detect!

Pamela S — Jun 17, 2026
Subject: S7-2026-15 From: Pamela S Affiliation: Jun. 17, 2026 Quarterly reporting should remain as the standard. There is a reason that this was put into force and times as well as people have not become any less honest and straightforward.

Pamela Simpson
Texas

Parvati Premananda — Jun 17, 2026
Subject: S7-2026-15 From: Parvati Premananda Affiliation: Jun. 17, 2026 With so much corruption going on now, please maintain and save the requirement for a quarterly reporting.

Parvati Premananda
aka Pamala Thomas
home/office: 310.242-7047

Pasquale Demarco — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Pasquale Demarco Affiliation: Jun. 17, 2026 Alla Securities and Exchange Commission:
Dear SEC, retails investor are already at the small and last level from the point where the money arrives and are distribuited, this rule could be a worst decision you could take, some gain should be distribuited, the game is already corrupt.
Thanks

Pastor Chris Repp — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pastor Chris Repp Affiliation: Jun. 17, 2026 Greetings,

I am a Lutheran pastor in Champaign, Illinois. Lutheran theology is noted for its low anthropology, meaning we are keenly aware of human sinfulness and fallibility. So both as a concerned citizen and as a Christian I urge the continuation of quarterly reporting to the SEC.

Please let us govern responsibly, given what we all know about human nature, whether we are religious or not.

Sincerely,
Pastor Chris Repp

Pat — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Affiliation: Jun. 17, 2026 Don't hurt the retail guys, Keep It Quarterly

Sent from Pats IPhone

Pat Barlow — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Barlow Affiliation: Jun. 17, 2026 If they are doing things legally, this should have never be changed. If they're legal, I believe it should be done monthly.

Pat Barlow

Pat Bennett — Jun 17, 2026
Subject: S7-2026-15 From: Pat Bennett Affiliation: Jun. 17, 2026 My name is Patricia Bennett.

I am a Common Law Lawyer & I'm writing from California.

This matters to me because for the last 13-15 years, I have studied codes, statutes, treaties, the Constitution, the bill of rights, Corpus Juris Secundum & other bodies of Law. I have read the Cestui Que Vie Trust act of 1666. I know about the Certificate of Live birth fraud which has been placed up on the American people.

I have personally served time in jail because of this fraud & had to pay "restitution" for 5 years because of it.

I know when I got convicted, the court filled out Government Services Administration bid bonds,

performance bonds & surety bonds, using my name & social security number, without my consent, which is FRAUD!

Therefore, since government agents take an oath to uphold the constitution, EVERY SINGLE one of them need to be held accountable to We, the People. We need MORE accountability, not less!

Pat Cash — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Cash Affiliation: Jun. 17, 2026 The only reason to change the sec rules is so that companies can hide. As someone who is retired and dependent upon my investments, I want quarterly financial reports.

Peace,
Pat

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pat davis — Jun 17, 2026
Subject: S7-2026-15 From: pat davis Affiliation: Jun. 17, 2026 Please keep people accountable!

Best regards,
Pat Davis

Pat Dupes-Matsumoto — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Dupes-Matsumoto Affiliation: Jun. 17, 2026 I strongly object the proposed SEC change, essentially eliminating quarterly reporting. As an investor I rely on serial reports to direct my investments. As a former corporate officer of a nonprofit this was an essential tool in directing agency investment and community involvement. A less frequent method of reporting is at best inadequate and at worst potentially ruinous.

Sent from my iPad

Pat Fugate — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pat Fugate Affiliation: Jun. 17, 2026 My name is Patricia Fugate. As a retired person it is necessary for me to follow my finances quarterly to be able to stay aware of changes in the market. To much can be hidden in bi-annual reporting.

Sent from my iPhone

Pat Gergar — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Gergar Affiliation: Jun. 17, 2026 We seniors need you to

be the watchdog over financial institutions. If they screw up, we could end up losing our life savings. Please continue to be our advocate and not reduce the number of overviews.

Pat Grady — Jun 17, 2026
Subject: S7-2026-15 From: Pat Grady Affiliation: Jun. 17, 2026 Accountability demands regular reporting. At a time when the national debt is spiraling, it makes no sense to decrease reporting requirements and the fiscal responsibilities of American CEOs.
Patricia Grady, CA, retired

Pat Gregg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Gregg Affiliation: Jun. 17, 2026 We need quarterly reports period!!!!!

Sent from my iPhone

Pat Homer — Jun 17, 2026
Subject: S7-2026-15 From: Pat Homer Affiliation: Jun. 17, 2026 Hello,

I remember the Enron scandal well. As with most regulations, they were put in place for a reason. The quarterly reports and signatures need to remain in place to hold CEOs accountable.

Thank you,
Pat Homer

Pat Janssen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Janssen Affiliation: Jun. 17, 2026 Quarterly reporting, do not change to biannual reporting.

Pat Johnson — Jun 17, 2026
Subject: S7-2026-15 From: Pat Johnson Affiliation: Jun. 17, 2026 No special treatment for the rich! I get harassed for being homeless because my husband died with no life insurance! But I am a good person. I sing in the choir. I put up the flags and take them down every Sunday. I hand out over 200 meals every Tuesday. They should not get out of jail free just because they have money!

Pat Koehl — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Koehl Affiliation: Jun. 17, 2026 If there is a chance to cheat they will cheat. That’s why it was moved to quarterly in the first place!

Sent from my iPhone

Pat Miller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Miller Affiliation: Jun. 17, 2026 Keep it Quarterly

Sent from my iPhone

Pat Miller — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pat Miller Affiliation: Jun. 17, 2026 I strongly support the continuation of quarterly reporting as it is now required. Transparency is essential for the public and small investors like me to understand what is happening in chosen companies. I am retired federal civil service and am fortunate to have worked at higher levels of the IRS for much of my career so I have a good pension. But the balance of my income derives from my investments in the Thrift Savings Plan and other investments. Those will help me live a comfortable life, being able to be generous to friends and my sister while they are still alive to enjoy it. So please don't make a regressive decision, but continue to support the current quarterly reporting requirements.
Sincerely,
Pat Miller
Age 73 retired
3142 Edgecreek Place
Round Rock TX 78681

Pat Sandrow — Jun 17, 2026
Subject: S7-2026-15 From: Pat Sandrow Affiliation: Jun. 17, 2026 Please maintain quarterly reports to protect all investors. My deceased husband had his own business. We worked very hard for over 40 years to accumulate what we have. I need every penny to live. Full disclosure! Patricia Sandrow, Cherry Hill, N.J. Former business owner

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Pat Seaman — Jun 17, 2026
Subject: S7-2026-15 From: Pat Seaman Affiliation: Jun. 17, 2026 Keep the rules as they are. If anything, increase the strength and frequency of reporting. Frequent information and transparency is critical for successful investment decisions.

Get Outlook for iOS

Pat Tetreault — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pat Tetreault Affiliation: Jun. 17, 2026 Do the right thing and keep these companies accountable. Quarterly reports are reasonable. Stop catering to billionaires and consider what's best for everyday people who were forced to have privatized

retirement and rely on investments instead of pensions (like Congress has).

Pat Young — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pat Young Affiliation: Jun. 17, 2026 bad idea. i am whole-heartedly against changing the reporting window. more time between reporting means less time to fix any problems (read: fraud) that arrises and more time for fraudsters to work the system. the reporting system has worked up until now - there's no reason to change it, the savings would be minimal. if, indeed, the current administration wants to "drain the swamp", changing the window will only make it worse, not better.
Patricia Young
Retired television producer

Patrice Fletcher — Jun 17, 2026
Subject: S7-2026-15 From: Patrice Fletcher Affiliation: Jun. 17, 2026 Quarterly reporting protects everyone, including the CEOs.

Patrice Fletcher
Chicago

Patrice Heimlich — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Patrice Heimlich Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Insider trading seems to be at an all time high. Now these new proposals on reduced reporting seek to make that even easier. Companies should have no problem releasing quarterly reports. That makes for a more honest and transparent market. Don't we want that? Investing is for everyone and you know it. So many average people are just realizing it and apparently that is a problem for corporate and "accreditated" investors? With speculative markets like ai, reduced reporting makes crashes harder when the news does come out and only hurts the small investors when those in the know already pulled out. Companies have the time and money to report quarterly and there should be no excuses or alternative options. Thank you.

PATRICIA ANN PAULK — Jun 17, 2026
Subject: Comment on S7-2026-15 From: PATRICIA ANN PAULK Affiliation: Jun. 17, 2026 STOP THE I SANITY!!

Jesus Return

Patricia Burke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia Burke Affiliation: Jun. 17, 2026 Keep them honest. Quarterly reporting!

Patricia Butler — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patricia Butler Affiliation: Jun. 17, 2026 We need as much accountability from the companies now as we have ever had , less reporting means less accountability. Quarterly reporting must continue this keeps everyone accountable!

Sent from my iPhone

Patricia Cleveland Educator — Jun 17, 2026
Subject: File No. S7-2026-15 From: Patricia Cleveland My name is Patricia Cleveland and I am an educator. Corporations, their CEO and boards already play too many games and are too selfish and greedy. If the rule changes to allow them to only report once a year thus opens hard working Americans up to even more fraud by corporate America. Keep the rule like it is! Stop bending the knee to the greedy selfish billionaires and trillionaires.

Patricia Davidson — Jun 17, 2026
Subject: Comment on S7-2026-15: URGING YOU TO KEEP QUARTERLY REPORTING From: Patricia Davidson Affiliation: Jun. 17, 2026 Dear Commissioners of the Securities and Exchange Commission:

I am writing to urge you to maintain quarterly reporting for business entities that have been required to do so.

I practiced law at a major law firm before becoming a judicial officer, and I represented major corporations as well as small businesses. I am also an investor.

I am convinced that quarterly reporting is important for the health of American business and financial institutions--not just important for the well-being and fairness to investors and consumers.

Please help our economy stay strong. Do not weaken the protections that the SEC regulations have provided.

I strongly urge you to keep the reporting quarterly to support our country's economic health and prosperity.

Respectfully,

Patricia Davidson
Retired Attorney
Columbus, Ohio

Patricia Davis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia Davis Affiliation: Jun. 17, 2026 No! Leave reporting at 3 months like it has been for over a century!

Patricia ("Patt") Davis
Dennys65girl@gmail.com

Patricia DeBruhl — Jun 17, 2026
Subject: File No. S7-2026-15 From: Patricia DeBruhl I don't agree with changing the reporting from quarterly to bi-annually. Consumers need more frequent reporting.

Patricia DeSanto — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patricia DeSanto Affiliation: Jun. 17, 2026 I am not a financial analyst. I have a limited understanding of all of this investment business. The one thing I do know is this decision is pure evil.
I am a 71 1/2 year old widow recently retired female. I spent 49 1/2 years serving the public as RN. I only started putting money away for my self the last 22 years of my career after a divorce. I'm not sure I have near enough to last me to the end of my life, and I certainly cannot afford to lose 1/3 of my current balance. Why would you make a decision like this? People need to know quarterly what their investments are doing so they can make changes when necessary. Six months is a long time to hide from people what their investments are doing. By doing this, you will destroy a lot of lives.. We are looking for more transparency, not less.
Thank you for taking the time to read this comment.

Patricia Graziano-DeSanto

Sent from my iPhone

Patricia Dusenbury — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia Dusenbury Affiliation: Jun. 17, 2026 This proposed change undermines the ability of investors to make educated decisions. Quarterly reporting is not a burden on corporations. They have the information. Shareholders should have it also. I am a retired economist living off my investments. And I vote.

Patricia Dusenbury

Sent from my iPhone

Patricia Farris — Jun 17, 2026

Subject: S7-2026-15 From: Patricia Farris Affiliation: Jun. 17, 2026 Each and Everyone of Us Rely on Our Government Entities to Keep Corporations in Check. With the Quarterly reports only having 2 signatures not 4 per year does Not keep the Working Public Safe from Loss, by Corruptions. Allowing the Lack of Accountability is a Threat to Our Livelyhood in Our Elderly Years. Thank You for Your Attention to This Matter.

Patricia Hermann — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patricia Hermann Affiliation: Jun. 17, 2026 Please continue to report quarterly, not semi-monthly. By reducing the reporting timeline you reduce transparency making it more difficult for investors to make informed decisions.

Thank you,
Patricia Hermann, Sr Director
Northport, New York

Sent from my iPhone

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patricia Ingram — Jun 17, 2026
Subject: S7-2026-15 Comment From: patricia Ingram Affiliation: Jun. 17, 2026 Stop making it even easier for the 1% to take more advantage of us working class people, those under 75,00 a year!

Sent from my iPhone

Patricia Joseph — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia Joseph Affiliation: Jun. 17, 2026 Too far apart at 6 months. Supervision by regulators keeps my investments safer .

Patricia Killough — Jun 17, 2026
Subject: S7-2026-15 From: Patricia Killough Affiliation: Jun. 17, 2026 The requirements, as they stand, are barely enough to hold businesses accountable. I do not feel cutting anything back will serve the public well at all. Do not lower our chances for honesty
and accountability in these matters. Thank you for your attention.

Yahoo Mail: Search, Organize, Conquer

Patricia McKellar — Jun 17, 2026
Subject: S7-2026-15 From: Patricia McKellar Affiliation: Jun. 17, 2026 Quarterly reporting is vital. I'm only a small shareholder in a few companies but I don't want to be a part of something that victimized shareholders and customers alike. Please be a part of our country that we can count on to care with honesty and trust and integrity.

Patricia S. Landes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia S. Landes Affiliation: Jun. 17, 2026 Please keep the reporting quarterly.
I think the proposed change would have a negative impact on my retirement funds. Pat Landes citizen.

Sent from my iPhone

Patricia Schoene — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patricia Schoene Affiliation: Jun. 17, 2026 I am a 76 year old retired public school educator financially dependent on our investments and social security. In my life time, I have seen how lax regulations have led to financial recessions and worse. The investment markets need to be subject to close scrutiny to protect the financial well being of all investors. Right now it seems the current administration is overseeing a winner-take-all economy without regard to the working people of this country. Teachers, public servants of all kinds, have been modestly rewarded financially for their service to our society as a whole. The financial crises of 2007-08 was a result of lax regulation and investors passing the risk on to other unsuspecting individuals. This is a broad account of how financial markets were operating. But from my vantage point, the economy as a whole is structured to benefit a smaller and smaller portion of our population. The inequality in this country is really unsustainable in a functioning democracy. The SEC should maintain the current accounting system so financial planners, who people like me depend on for advice in investing, should have current, up to date information. Stop trying to go backwards.

Patricia Schoene
Maitland, Florida

Patricia Street — Jun 17, 2026
Subject: S7-2026-15 From: Patricia Street Affiliation: Jun. 17, 2026 Please learn from history and keep this rule in place.

Patricia Sullivan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patricia Sullivan Affiliation: Jun. 17, 2026 We must retain quarterly reporting. It is the ethical, moral and logical way to conduct business. Period. Thank you.

Best regards
Trish Triumpho Sullivan
Salinas411@yahoo.com
831.594.1799

PATRICIA WILLIAMSON — Jun 17, 2026
Subject: Comment on S7-2026-15 From: PATRICIA WILLIAMSON Affiliation: Jun. 17, 2026

Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955-1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings.

Patricia Williamson
VP, Investor Relations & Corporate Communications (Retired)
DRS Technologies, Inc.
Parsippany, NJ 07054

Sent from Patricia Williamson's iPhone

Patrick B McGinnis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patrick B McGinnis Affiliation: Jun. 17, 2026 This is not a good time to "stir the pot".

Patrick B McGinnis, PhD
Florida

Patrick Condon — Jun 17, 2026
Subject: S7-2026-15 From: Patrick Condon Affiliation: Jun. 17, 2026 Do not do this. Led by an administration which throws a tantrum whenever it is held accountable, this country wants to do away with accountability in its entirety. No more ENRONs. Keep quarterly review and signature, keep CEO's accountable for their organizations' actions.

Patrick J Condon
Veteran, Citizen

Patrick Del Monte — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patrick Del Monte Affiliation: Jun. 17, 2026 If this passes it just shows how corrupt you are and that you want to be even more corrupt to feed your insiders with us footing the bill

Sent from my iPhone

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patrick Dougherty — Jun 17, 2026
Subject: S7-2026-15 Comment From: patrick Dougherty Affiliation: Jun. 17, 2026 Transparency is extremely important. Quarterly reports, please

Sent from my iPad

Patrick Giesa — Jun 17, 2026
Subject: S7-2026-15 From: Patrick Giesa Affiliation: Jun. 17, 2026 To Whom It May Concern,

I do not want the SEC reporting cycles to be reduced or changed in any way.

Patrick Giesa
patrick.giesa@icloud.com
313-701-8884c
Sent from my iPhone

Patrick Harberd — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patrick Harberd Affiliation: Jun. 17, 2026 Patrick Harberd, Product Manager, Los Angeles. I believe that decreasing oversight for publicly traded corporations who already prove themselves willing to skirt and break rules when it suits them will enable and embolden even more unethical and illegal behavior. Do not reduce reporting requirements to only every 6 months.

Sent from my iPhone

PATRICK hughes — Jun 17, 2026
Subject: S7-2026-15 Comment From: PATRICK hughes Affiliation: Jun. 17, 2026 I think quarterly reporting by public companies is essential for providing timely information to investors by providing incremental data that establishes trends. Do not remove the requirement for companies to file Forms 10-Q.

Thank you for your consideration.
Leslie Hughes

Sent from my iPad

PATRICK I — Jun 17, 2026
Subject: S7-2026-15 From: PATRICK I Affiliation: Jun. 17, 2026 Keep Quarterly Reporting! Why would you even consider changing it ?

Patrick O'Halloran — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patrick O'Halloran Affiliation: Jun. 17, 2026 Investors deserve the information, and consistency, of continuing the current reporting requirements. This is the Information Age, not the 1950’s. The tools to continue and improve upon current reporting are

ample. Valuations shouldn’t be risked by those proposed change.

- Sincerely, Pat O'Halloran

Patsy Benveniste — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patsy Benveniste Affiliation: Jun. 17, 2026 Do NOT allow a change to the SECquarterly reporting rule. Past experience has demonstrated that this degrades the quality of the data reported and shareholders value.

Marianne P. Benveniste
400 Ridge Ave., #15-1
Evanston, IL 60202

Patsy McPhee — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patsy McPhee Affiliation: Jun. 17, 2026 Keep them quarterly. No more hiding information from the Public!!

Sent from my iPhone

Patti B McAhren — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patti B McAhren Affiliation: Jun. 17, 2026 Quarterly reporting works. Semi annual reporting is a boondoggle and you know it. History has proven so. Why do you want to ruin our lives?

Patti Crosswait — Jun 17, 2026
Subject: S7-2026-15 From: Patti Crosswait Affiliation: Jun. 17, 2026 Leave it quarterly. The more accountability the better.

Patti Hyder — Jun 17, 2026
Subject: S7-2026-15 From: Patti Hyder Affiliation: Jun. 17, 2026 We need more regulation, not less. Get some real watchdogs with integrity and enforce the regulations with more than a slap on the wrist wrist, you greedy cowards.

Sent from my iPad

Patti Pearson — Jun 17, 2026

Subject: S7-2026-15 From: Patti Pearson Affiliation: Jun. 17, 2026 We must maintain quarterly reports!

Patti Reed Retired former business owner — Jun 17, 2026
Subject: File No. S7-2026-15 From: Patti Reed As a former business owner I believe that reporting should continue to be made quarterly. We must insist on accountability and transparency, especially in these volatile and worrying times. Too much damage can go undetected and devastate innocent, hardworking, everyday folks who need, expect and deserve for you dear SEC to PLEASE look out for us. Insist on Quarterly reporting. Thank you for your time.

Patti Roesner — Jun 17, 2026
Subject: S7-2026-15 From: Patti Roesner Affiliation: Jun. 17, 2026 My name is Patricia Roesner. I am a retired medical worker. I am writing in opposition to S7-2026-15. As a retail investor I believe Sarbanes-Oxley's requirement of quarterly reporting and executive sign-off is vital to keeping public companies honest. The new rules will cut that protection in half.
I believe the 8-K and press releases lack the accountability that is needed as they carry no auditory review.
Quarterly Certification costs an honest executive nothing to sign; It exposes fraud. Reducing it by half could cost me everything. Why roll them back?
It is concerning that the SEC itself seems to recognize and admit that the 8-K is weaker by asking how to patch the gap in protection. My answer is not a patch, but to keep the quarterly certification in place, as is. It’s working. Why change it?
These safeguards were put in place after Enron for a reason. What has changed since then that calls for reduced accountability?
Please continue the quarterly certification and ensure that no executive can claim “I didn’t know,” and that no boardroom in America is above or beyond the law.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Patty Frey — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patty Frey Affiliation: Jun. 17, 2026 Patricia Frey, Greeley, CO. Retired. I depend on my investments to allow me to live independently. Take that away, and I will not be able to continue living independently. Stop giving all of the economic advantages to those who don't need them.

Patty Satalia — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Patty Satalia Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
As an ordinary retail investor, I strongly oppose any effort to reduce financial reporting requirements from quarterly to semiannual disclosures. Quarterly earnings reports are one of the few tools that give individual investors timely access to the same basic information available to large institutions

and professional analysts. Reducing the frequency of those reports would make markets less transparent, delay the disclosure of important financial developments, and leave ordinary investors with fewer opportunities to make informed decisions about their savings and retirement accounts. Supporters argue that less frequent reporting will reduce burdens on companies and encourage long-term thinking. But as a retail investor, I have to ask: who actually benefits from receiving less information? It certainly isn't the millions of Americans who invest through retirement plans, college savings accounts, or personal brokerage accounts. Public companies are entrusted with shareholder capital, and shareholders deserve regular accountability. When transparency decreases, those with the greatest resources and access to information gain an advantage, while ordinary investors are left waiting longer to learn whether the companies they own are thriving or struggling. The SEC's mission is to protect investors, maintain fair markets, and promote transparency. Reducing disclosure requirements moves in the opposite direction.

Patty Schneider Gibson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Patty Schneider Gibson Affiliation: Jun. 17, 2026 Patricia Schneider Gibson, Occupational Therapist, Saint Louis Missouri. Please keep the Company reports quarterly. As I edge closer to retirement, this allows me and my advisor to closely monitor my life's saving. Transparency allows me to make decisions.
Patricia Schneider Gibson.
Get Outlook for Android

Patty Woods — Jun 17, 2026
Subject: S7-2026-15 Comment From: Patty Woods Affiliation: Jun. 17, 2026 With so much corruption already evident in companies who play games with the books, giving them time to wipe away the evidence of their mishandling of money is ludicrous. Please, don't do this.
Patricia M Woods Disabled Survivor

Paul Bryan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Paul Bryan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Opacity for retail investors is an unwelcome regression.

Paul deHolczer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul deHolczer Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING!

Say no to unaccountability!

Paul D. de Holczer
216 Barton Bend Ln
Columbia, SC 29206

Paul Ear — Jun 17, 2026

Subject: S7-2026-15 Comment From: Paul Ear Affiliation: Jun. 17, 2026 Corporations as a whole are dealing with a strong Market conditions and do not need to have their oversight relaxed to remain profitable.

NO to 6 month reporting!

Paul Fox — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul Fox Affiliation: Jun. 17, 2026 I'm a retail investor. Quarterly reports are a needed form of information for me to assist in managing my current investments and making the best decisions for future allocations.

Regards
P. M. Fox

Paul Galantowicz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul Galantowicz Affiliation: Jun. 17, 2026 We need to keep quarterly reports, to uphold the integrity in public trust in stock trading. The public needs to know that they have an equal opportunity as any other investor to use the stock market to improve their financial situation. Corporations need to be rained in and regulated to prevent the appearance of gaming the system.

Sent from my iPad

Paul Harms — Jun 17, 2026
Subject: File No. S7-2026-15 From: Paul Harms I agree with Motley Fool that "…individual investors deserve more transparency, not less." As discussed in the Motley Fool online article, this change was tested in the U.K., and companies did not invest more long term, and executives did not stop seeking short-term profits. Individual investors do not have the resources of institutional investors. We need the standardized, certified, and directly-comparable-across-company 10Q to keep informed about our business investments. The "Management's Discussion and Analysis" section is important to understand the business trends. Quarterly reporting of balance sheets gives a critical view of companies in distress. Highlights: Quarterly reporting protects individual investors. Reporting frequency has no measurable effect on corporate investment behavior, according to research from the CFA Institute. Smaller less-covered companies would be harder to monitor without quarterly reports. This proposal moves away from Reg FD, which led to a more level playing field.

Paul Hodges — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Paul Hodges Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
More transparency, please thank you

Paul Kalman — Jun 17, 2026
Subject: S7-2026-15 From: Paul Kalman Affiliation: Jun. 17, 2026 I would prefer monthly updates. Lets prevent manipulation

Sent from paul kalman

Paul Kim — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Paul Kim Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This has to stop

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paul klein — Jun 17, 2026
Subject: S7-2026-15 From: paul klein Affiliation: Jun. 17, 2026 Dear folks at the SEC, please DO NOT roll back the rule on Quarterly Reporting! Hold Corporate Executives accountable for the information they provide to you. In today's economy, with corporations holding so much power and influence on life in America, the public needs to know that someone is ensuring that the executives in charge are being honest in their businesses.

I lived in Houston during the "Fall of Enron," and the devastation of people's lives and retirement accounts that followed. It affected neighborhoods, communities and even my church congregation which had a number of former employees who lost their savings.

You are the only protector of the people in this country who can regulate how Corporations conduct their business. The American people rely on you folks!

Sent from my iPhone

Paul Laycox — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul Laycox Affiliation: Jun. 17, 2026 Quarterly reporting is critical to my investment decisions. Please reject this change

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Paul Lindsley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul Lindsley Affiliation: Jun. 17, 2026 Quarterly reports are essential to maintaining some semblance of integrity. This is not the time to loosen the collar!

Sent from my iPhone

Paul Mortensen — Jun 17, 2026
Subject: S7-2026-15 From: Paul Mortensen Affiliation: Jun. 17, 2026 CEOs may not like quarterly earnings reports with harsh penalties for lying, but we investors do - SO KEEP THEM AS THEY ARE !

Sent from my iPad

Paul Mouer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paul Mouer Affiliation: Jun. 17, 2026 Stop this madness and keep Quarterly Reporting.

Paul Mouer
Creative Director
Dallas, TX

Sent from my iPhone

Paul RealShady — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul RealShady Affiliation: Jun. 17, 2026 Paul R, software engineer.

Are you trying to create another Enron or bear steals situation? Quarterly reporting will become less burden with ai tooling. If anything we should be requiring more frequent reporting to reduce trading with inside information possibilities.

If the reporting is burdensome then perhaps come up with adjustments to the burdensome parts, but don’t move to a twice a year reporting schedule.

This change would only serve to move information about companies to be inaccessible to all but the uber connected elites who have lines to the companies.

Paul Rosenthal — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paul Rosenthal Affiliation: Jun. 17, 2026 Do not change. Quarterly reports keep better accountability and transparency for executives. I am a former c-suite executive.

Paul Schneider — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paul Schneider Affiliation: Jun. 17, 2026 Quarterly reporting isn’t adequate for our escalating economy and will cause a loss of revenue and assets.

Sent from Paul's Xfinity Mobile

Paul Winders — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paul Winders Affiliation: Jun. 17, 2026 We need A 60 day

timeline even 90 is not long enough. Do you realize what can happen in 210 days ?? That's the notice is due 30 days after the 6 months
Please respond

Sent from my iPhone

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paul worley — Jun 17, 2026
Subject: S7-2026-15 Comment From: paul worley Affiliation: Jun. 17, 2026 Now is not the time to loosen the reins on wall street reporting. We don't want to end up like we were before in the last big recession. Greed is not good. Remember?

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paula byers — Jun 17, 2026
Subject: S7-2026-15 From: paula byers Affiliation: Jun. 17, 2026 We need to have quarterly reporting to keep abreast of all that is happening. Silence keeps things hidden until it
Is too late to correct any problems. Paula Byers Chicago

Sent from my iPhone

Paula Corb — Jun 17, 2026
Subject: S7-2026-15 From: Paula Corb Affiliation: Jun. 17, 2026 Stop helping rich people get richer and poorer people get poorer. My children deserve their ret. accts. to grow, not shrink and be stolen by the wealthy. Paula Corb, 71 yrs., Berkshires. Mass.

Paula Donnelly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paula Donnelly Affiliation: Jun. 17, 2026 Opinion? I have none, but Please God help those of us who do not have much to begin with and rely on what the government has of ours to give back to us.

Sent from my iPhone
I have no real objections, but I have great appreciation of the danger involved in policing and protections during these events. Are we not asking for it by putting all of our protective services under such stress?

Paula Echternkamp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paula Echternkamp Affiliation: Jun. 17, 2026 No keep things the way they are

Sent from my iPhone

Paula Everett — Jun 17, 2026

Subject: S7-2026-15 From: Paula Everett Affiliation: Jun. 17, 2026 SAVE QUARTERLY REPORTING.

Paula Korth — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paula Korth Affiliation: Jun. 17, 2026 We have to keep monitoring companies so they can not hide their books from us!! The damage to everyday folks would be catastrophic!!

Paula Mandell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paula Mandell Affiliation: Jun. 17, 2026 Submitted by Paula Mandell
Retired
Miami, Florida

As a retiree who lives off, in part, my retirement funds, I stand to lose considerably if reporting becomes semiannual. Semiannual reporting between 1955 and 1970 provided less transparency, and lower returns and lower valuations.

Valuations have increased substantially since reporting changed to quarterly. This one bad idea that will further impoverish people who are already struggling to be able to someday retire.

I unequivocally do not support this proposed change.

Sent from my iPhone

Paula Payne — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paula Payne Affiliation: Jun. 17, 2026 I strongly oppose this proposal. It is merely a
“reverse Robin Hood” ploy by this SEC: rob the poor; give to the Rich. There is no other reason to even consider this. Paula Payne, retired educator, New Port Richey, FL.

Sent from my iPhone

Paula Robinson — Jun 17, 2026
Subject: S7-2026-15 From: Paula Robinson Affiliation: Jun. 17, 2026 Quarterly and Signed!

Paula Shell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Paula Shell Affiliation: Jun. 17, 2026 Quarterly is the way to go. It’s so important to see what the activity is so that a person can respond quickly in their own best interest. This is especially true for those getting closer and closer to retirement.

Get Outlook for iOS

Paula Vandenbark — Jun 17, 2026
Subject: S7-2026-15 From: Paula Vandenbark Affiliation: Jun. 17, 2026 Do not change this reporting! It will allow too many the ability to rob the American public AND get away with it! Paula Vandenbark, Consultant

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paulette kozin — Jun 17, 2026
Subject: S7-2026-15 From: paulette kozin Affiliation: Jun. 17, 2026 I think it should be kept the way it is now.

Paulette Vanier — Jun 17, 2026
Subject: S7-2026-15 Comment From: Paulette Vanier Affiliation: Jun. 17, 2026 At least it might keep him honest.\nFor now

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Pauline Dunn NA — Jun 17, 2026
Subject: File No. S7-2026-15 From: Pauline Dunn Retain quarterly reporting to protect my savings, and millions of others like me!

Peggi McGrath — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peggi McGrath Affiliation: Jun. 17, 2026 Why would we want to hide the facts! Investors need to be allowed to see the good and bad to be seen. Financials should be transparent unless they have something to hide!

Margaret McGrath
Investor

~Peggi

Peggy Lloyd — Jun 17, 2026
Subject: S7-2026-15 From: Peggy Lloyd Affiliation: Jun. 17, 2026 It is better accountability and oversight, transparency. We remember Enron, Lay and the damage that created.

Pen Campbell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pen Campbell Affiliation: Jun. 17, 2026 My name is Penelope Campbell. I am a retired teacher, a recent widow who relies on quarterly reports to make decisions about my investments that will support me for the rest of my life and hopefully pass on to our children a nest egg my husband and I worked to establish. These proposed longer gaps in reporting

will not benefit me or my children. They will only create an unfair advantage for corporate insiders. The minor savings to companies are not worth the cost to me, my children, and other investors. Please retain the current system of quarterly reporting.

Sent from my iPad

Penelope j. Osgood — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Penelope j. Osgood Affiliation: Jun. 17, 2026 Penelope Osgood, retired, Nashville, Tn. I rely on my investments to live. I cannot afford what you are planning.

Sent from my iPhone

Penny Burger — Jun 17, 2026
Subject: S7-2026-15 From: Penny Burger Affiliation: Jun. 17, 2026 Keep the quarterly report! To many people are dishonest! I'm tired of people stealing and lying! If they won't hold theirselves accountable then there must be laws that will! Penny Burger Retired Jacksonville Illinois

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Penny Moberly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Penny Moberly Affiliation: Jun. 17, 2026 I am fine with how investors must report now. It allows transparency and lets the public know how their investments are doing. Rolling back to 1955 standards would be devastating for many people.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Penny Moberly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Penny Moberly Affiliation: Jun. 17, 2026 I am fine with how investors must report now. It allows transparency and let's the public know how their investments are doing. Rolling back to 1955 standards would be devastating for many people

Sent from my T-Mobile 5G Device
Get Outlook for Android

Perry Noblett II — Jun 17, 2026
Subject: S7-2026-15 From: Perry Noblett II Affiliation: Jun. 17, 2026 CEO's make tremendous amounts of money for the position they are in. 4 times a year of accepting responsibility is very little to ask.

Perry G Noblett II.

Perry Parks — Jun 17, 2026
Subject: S7-2026-15 From: Perry Parks Affiliation: Jun. 17, 2026 Keep them honest, at least make them aware of how they are treating their neighbors.

Sent from my iPhone

Personal Email — Jun 17, 2026
Subject: S7-2026-15 Comment From: Personal Email Affiliation: Jun. 17, 2026 Keep the quarterly reporting!

Sent from my iPhone

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pes50 — Jun 17, 2026
Subject: S7-2026-15 Comment From: pes50 Affiliation: Jun. 17, 2026 As a retired person, my long term finances are extremely important to me. I rely on current financial reporting to ensure my future. DO NOT under any circumstances make that more difficult. Retain quarterly financial reporting at all costs.

Peter E Schwimer, LCSW

Sent from my Galaxy

Peta Hoyes — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Peta Hoyes Affiliation: Jun. 17, 2026 As an individual investor, transparency and frequency in company reporting is everything. Increasing frequency from semi annually to quarterly has helped protect investments in US markets historically. Generally speaking, most average individual investors don’t have access to company information like institutional investors. So we rely heavily on quarterly reporting. This would be a continuation of the Rollbacks of the rules of reporting and transparency are what caused some of our most devastating economic crises of the last 2 decades. Sadly, the Federal government appears to be doing the same thing again in other arenas allowing companies to do IPOs (NASDAQ) without meeting historical standards. All of these actions taken together only serve a certain level of investor class, and bilk

another who have lower access to information and ability to buy in early. Peta Hoyes, Individual Investor, NYC

Sent from my iPhone

Pete Baker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Pete Baker Affiliation: Jun. 17, 2026 My name is Pete Baker and I'm a retired federal employee and retail investor. Changing the reporting period upends our methodology of investing which is not a mere hobby for those of us in my position. Don't change the rules!

Sent from my iPhone

Pete Green — Jun 17, 2026
Subject: S7-2026-15 From: Pete Green Affiliation: Jun. 17, 2026 GP Green, retired investor
We are in the start of a tidal wave of change due to artificial intelligence.
Not all companies will be effective in implementing and using it. It will quite possibly cause losers to go out of business. You apparently didn't use AI in this stupid proposal to eliminate quarterly reporting.
Stop it!

Sent from my iPad

Pete Green — Jun 17, 2026
Subject: S7-2026-15 From: Pete Green Affiliation: Jun. 17, 2026 GP Green, retired investor If
We are in the start of a tidal wave of change due to artificial intelligence.
Not all companies will be effective in implementing and using it. It will quite possibly cause losers to go out of business. You apparently didn't use AI in this stupid proposal to eliminate quarterly reporting.
Stop it!

Sent from my iPad

PETE MILLER — Jun 17, 2026
Subject: Comment on S7-2026-15 From: PETE MILLER Affiliation: Jun. 17, 2026 Seems like an unnecessary delay of important info to the public that will probably benefit a few insiders ! No !
Pete Miller, Retired , Zionsville, IN

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pete redmon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: pete redmon Affiliation: Jun. 17, 2026 I support continuing quarterly earnings reporting.

Peter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Affiliation: Jun. 17, 2026 My name is Peter Shogren, I'm retired, and I have to ask: "Who's side are you on?" My point here is that you exist to serve us as citizens, not the corporations of America. Which do you want to be known for? The organization that did their job with dignity and honor? Or just another evidence of the slide from the greatest nation in the world to just another banana republic?

Peter Beau Hull — Jun 17, 2026
Subject: S7-2026-15 From: Peter Beau Hull Affiliation: Jun. 17, 2026 Peter B Hull, retired, Pocatello, Idaho . In addition to my Social Security, I receive a monthly payment from my father's IRA. I want to know it's secure.

Peter Bourdelle — Jun 17, 2026
Subject: S7-2026-15 From: Peter Bourdelle Affiliation: Jun. 17, 2026 We must maintain Quarterly Reporting of CEO’s registrations by the SEC.
I am a retired Mechanical Engineer, formerly in several Medical Electronics industries. We all need to maintain the highest standards for all Chief Executive Officers regulated within this crucial commission.

Respectfully submitted

Peter A. Bourdelle (Allentown, PA)
610-442-0668 or pbourd@gmail.com

Peter Brandt — Jun 17, 2026
Subject: S7-2026-15 From: Peter Brandt Affiliation: Jun. 17, 2026 Keep the demand and keep them HONEST !

Peter Buchta — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Buchta Affiliation: Jun. 17, 2026 Sirs,

By changing the rules, insiders can commit highway robbery. Acting as venture capitalists they can strip the company from all is assets and load the company up with debt before investors find out about it. Please keep the 3 month reporting rules. It keeps company insiders honest.

Pete Buchta, CTS-D, CTS-I

35 Oswald Pl
SI, NY 10309
t: (718)948-6959
c: (718)974-6601
e: pbuchta1@gmail.com

Peter Calabro — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Calabro Affiliation: Jun. 17, 2026 Hi, my name is Peter Calabro and I am a small retail stock investor. Cutting disclosures in hald severly blinds us for half the year. Please keep the quarterly reports in place. No room for a huge drop in this economy

Calabro Appraisal Services
Petercalabro2@gmail.com
(570) 604-9199

Peter Cooper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Peter Cooper Affiliation: Jun. 17, 2026 Peter Cooper. Retired. Middlefield, Ohio. I am very concerned about semi annual reporting as One could be losing money and not even know it. Please continue the quarterly reporting.

Peter Henry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Henry Affiliation: Jun. 17, 2026 We need to keep sec quarterly reports as the standard. To protect the public- the little guy just trying to survive.

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peter j lewin — Jun 17, 2026
Subject: S7-2026-15 Comment From: peter j lewin Affiliation: Jun. 17, 2026 Keep the transparency. Don’t hide. Keep the quarterly’s.

Sent from my iPhone

Peter Janis — Jun 17, 2026
Subject: S7-2026-15 From: Peter Janis Affiliation: Jun. 17, 2026 I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family.

Peter Janis.

Sent from my iPhone

Peter Lerman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Lerman Affiliation: Jun. 17, 2026 Quarterly reporting keeps our industries accountable, stronger and honest. Let's keep it!

Peter Lerman
203.733.0970 (voice or txt)

Peter Levitan — Jun 17, 2026
Subject: S7-2026-15 From: Peter Levitan Affiliation: Jun. 17, 2026 As a retired ordinary investor and a former legal and finance executive and law school professor, relying on my investments for retirement finances, I believe regular quarterly reporting is essential for investor protection and confidence, corporate accountability, and national economic stability. To weaken that protection, confidence, and accountability, as the pending proposal would do, would be disastrous.

Peter Levitan
Los Angeles, CA

Peter Pasterz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Peter Pasterz Affiliation: Jun. 17, 2026 My name is Peter Pasterz. I object to this reduction in financial reporting time frame from quarterly to semi-annually. If anything, we need more frequent public reporting, not less. As a small, individual investor, and not a Wall Street insider, this is really the only official view of a company's position. This only works to help hide malfeasence and any purported cost savings would not go directly to investors.

Please reject this proposal.

Peter Sherman BCE, llc — Jun 17, 2026
Subject: File No. S7-2026-15 From: Peter Sherman I am strongly opposed to the proposed change in S7-2026-15 of eliminating quarterly filings in favor of semi-annual reporting requirements. As an individual investor, I highly value the information provided by quarterly filings and deserve the protection provided by them. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to

own. This proposal is a move in the wrong direction. Regulation FD moved toward a more level playing field. This proposal moves away from it. Per the WallStreetBets comment letter: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." Thank you

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Peterjmaz IMAP — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Peterjmaz IMAP Affiliation: Jun. 17, 2026 I am 70 years old and struggled all my life to save and invest for my elder care. Please do not diminish my meager savings by allowing bi annual reporting.

Sent from my iPhone

Petra Carrington — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Petra Carrington Affiliation: Jun. 17, 2026 The very fact that your are considering Rule S7-2026-15 indicates to me that the market will lose any and all integrity for small/retail investors like myself. Changing the rules of the game will create even more advantages of those who are in positions of power, knowledge, and influence. Insider trading will eventually result in chaos, market will become completely untrustworthy, and I will have to find alternate venues to invest - why play a rigged game? Would you?

Phares Acuff — Jun 17, 2026
Subject: S7-2026-15 Comment From: Phares Acuff Affiliation: Jun. 17, 2026 An absolute must that quarterly reporting be continued, transparency is essential for trust to be maintained.

Sent from my iPad

Phebe Nichols — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Phebe Nichols Affiliation: Jun. 17, 2026 Stop the insanity of twice yearly financial reports. Why are you considering letting the fox guard the henhouse?
My retirement accounts have already taken several hits; don't let it be completely depleted!
Phebe Nichols
Finance, Retired
Jefferson City, MO

Phil Collins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Phil Collins Affiliation: Jun. 17, 2026 Vote NO!!!!

Phil Motta — Jun 17, 2026
Subject: S7-2026-15 From: Phil Motta Affiliation: Jun. 17, 2026 What rationale could there possibly be to make reporting less frequent than it is? How does that reasonably serve the public's interest? - Phil Motta, investor, Phoenix

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Philip Peacock — Jun 17, 2026
Subject: S7-2026-15 From: Philip Peacock Affiliation: Jun. 17, 2026 What is wrong with the SEC? If you give a CEO an inch he or she will take the whole road!

Sent from my iPhone

Philip Schladt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Philip Schladt Affiliation: Jun. 17, 2026 At least quarterly, would like reporting to be at every 6 weeks.
More reporting. After all, the companies actual do monthly reporting internally, so why not also make that data public monthly.

Get Outlook for Android

Philip Sutton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Philip Sutton Affiliation: Jun. 17, 2026 This allows so many secretive manipulations we need to stop this farce that companies police themselves.

Sent from my iPad

Phoebe Carter — Jun 17, 2026
Subject: S7-2026-15 From: Phoebe Carter Affiliation: Jun. 17, 2026 We need quarterly reporting to keep our system of checks and balances in place. Everyone needs to be held accountable and held to the same standard

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Phylles Lagarde — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Phylles Lagarde Affiliation: Jun. 17, 2026 Continue quarterly reporting. It’s the fair way for investors. Thank you.

Sent from my iPhone

PHYLLIS GAIL DOLOFF — Jun 17, 2026
Subject: S7-2026-15 Comment From: PHYLLIS GAIL DOLOFF Affiliation: Jun. 17, 2026 Quarterly reporting is absolutely necessary. Remember, investments come not only from Americans, but also

from investors around the world. If corporate reporting is reduced to rubble, the rest of the world's economic community will cease to have confidence in American companies. They will not invest in America companies.

Phyllis Doloff
Courtesy of my iPad

Phyllis Licata — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Phyllis Licata Affiliation: Jun. 17, 2026 My husband is 75 and I'm 71. He has some health issues that keeps him from working even part-time. I'm a self-employed music teacher and I still teach about 20 lessons a week between that and both of our Social Security that barely keeps us afloat. Please don't let them take more of our savings. Keep the transparency for big businesses.

Phyllis Parker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Phyllis Parker Affiliation: Jun. 17, 2026 Keep Quarterly reporting.

Phyllis VanElsberg Retired — Jun 17, 2026
Subject: File No. S7-2026-15 From: Phyllis VanElsberg Please keep reporting on a quarterly schedule. Keep the system honest & guard against fraud insider trading & all the other criminal business activities that are occurring in our country.

Phyllis Wilkes — Jun 17, 2026
Subject: S7-2026-15 From: Phyllis Wilkes Affiliation: Jun. 17, 2026 We are writing to express profound concern regarding any potential adjustments to the current regulatory framework mandating frequent financial disclosures, such as quarterly reporting. These standards are not merely bureaucratic formalities but serve as foundational pillars for maintaining integrity and transparency within our financial markets.

The existing requirement for regular financial updates significantly enhances corporate accountability, compelling companies to operate with greater openness. This constant scrutiny allows investors, analysts, and the public to remain well-informed about a company's financial health and operational performance, fostering a more equitable and trustworthy economic environment. The costs associated with such reporting are primarily absorbed by the corporations themselves, presenting a minimal direct burden to the government while yielding immense public benefit in the form of market stability and investor confidence.

Weakening these safeguards could have severe and far-reaching consequences, particularly for the most vulnerable stakeholders. These provisions are crucial in protecting ordinary individuals—including retirees, small-scale investors, and employees—from the devastating impact of corporate mismanagement, accounting irregularities, or outright fraud. We have witnessed firsthand the tragic repercussions when such protections are insufficient, with countless individuals losing their life savings due to the reckless actions or deceptive practices of corporate leadership.

It is imperative that the responsibility for robust and timely financial transparency remains firmly with corporations. Any move to dilute these reporting requirements risks inadvertently creating an environment ripe for less scrupulous practices, ultimately eroding public trust and undermining the stability of our economic system. Upholding these standards is not just about compliance; it is fundamentally about safeguarding the financial well-being of our citizens and ensuring a fair market where corporate leaders are held accountable for their actions.

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pittm44 — Jun 17, 2026
Subject: S7-2026-15 From: pittm44 Affiliation: Jun. 17, 2026 Keep ceo reporting requirements at every 3 months 4 times a year so they can be kept honest.

Sent from my Galaxy

PK & Patricia Miller — Jun 17, 2026
Subject: S7-2026-15 From: PK & Patricia Miller Affiliation: Jun. 17, 2026 Save quarterly reporting! Nobody, but, dishonest CEOs would benefit from this proposal. Has the SEC gone South??

Pradnya Parulekar — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Pradnya Parulekar Affiliation: Jun. 17, 2026 Investors need to know what's going on if you want our money.
Please stay with mandatory quarterly report outs. Private companies report it internally on a monthly basis. Public should at least do it quarterly.
Thank

Please excuse brevity. Sent from my iPhone

President and VP — Jun 17, 2026
Subject: Comment on S7-2026-15 From: President and VP Affiliation: Jun. 17, 2026 DO NOT allow public companies to stop reporting their financial results quarterly and revert to disclosing just twice a year. We tried this once, between 1955 and 1970. Reliable fiscal transparency is imperative for the vast majority of small dollar investors who depend on healthy increases of their portfolio. The same applies to pension funds. If returns slow significantly, millions of Americans will be thrown into a lower economic situation and may rely increasingly on government assistance. When we had semiannual financial reporting, we had lower returns and lower valuations. For an ordinary investor like me, a return to those days could mean losing a third, or even half, of my investments.

Robert Miller
U.S. Air Force (Ret)
Alexandria, VA

Preston Heights Apts — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Preston Heights Apts Affiliation: Jun. 17, 2026 Cheryl Lynne Dempsey, Property Manager in Dallas, Tx.
Please keep it Quarterly- It allows companies quicker response time and assists investors on keeping a more frequent pulse on their investments.
Thsnk you;)

Sent from my iPhone

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pretend — Jun 17, 2026
Subject: S7-2026-15 From: pretend Affiliation: Jun. 17, 2026 Keep the reporting quarterly!

Sent from my Galaxy

Priscilla Rea — Jun 17, 2026
Subject: S7-2026-15 From: Priscilla Rea Affiliation: Jun. 17, 2026 Every Quarter please

Sent from my iPhone

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protocalmemphis — Jun 17, 2026
Subject: S7-2026-15 Comment From: protocalmemphis Affiliation: Jun. 17, 2026 Janice Riley Taff Chief Operating Officer Gibsin Companies. We need more information in a AI bubble of activity.

Punished Irishman — Jun 17, 2026
Subject: S7-2026-15 From: Punished Irishman Affiliation: Jun. 17, 2026 My name is Brandon from Blue Springs, MO, and I think this helps keep top executives more honest and trustworthy, holding them accountable for the honest financial reporting of the businesses they run.

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pzachay (null) — Jun 17, 2026
Subject: S7-2026-15 Comment From: pzachay (null) Affiliation: Jun. 17, 2026 Again, our government is only protecting big companies and hiding truth from the working people! Do better. Vote this down. Signed, a voter!

Sent from my iPhone

Quinn Family — Jun 17, 2026
Subject: S7-2026-15 From: Quinn Family Affiliation: Jun. 17, 2026 Tom Quinn, Retired, Springfield, Pa. Information is power. More information = more power. Less information benefits only the insiders. KEEP QUARTERLY REPORTING!!

Sent from my iPhone

R A — Jun 17, 2026
Subject: S7-2026-15 Comment From: R A Affiliation: Jun. 17, 2026 Do not change reporting.

R Harris — Jun 17, 2026
Subject: S7-2026-15 Comment From: R Harris Affiliation: Jun. 17, 2026 My name is Priscilla Nelson. As an investor, this is absolutely ridiculous. Quarterly reporting should continue for the benefit of all of us.

Sent from my iPad

R Hazel — Jun 17, 2026
Subject: S7-2026-15 Comment From: R Hazel Affiliation: Jun. 17, 2026 It's more important to maintain regulations. Repealing or lessening regulations do not generally benefit the most vulnerable populations.

Please maintain or increase regulatory requirements for CEO and large scale investors.

Rachael Olsen

R Simmons — Jun 17, 2026
Subject: S7-2026-15 Comment From: R Simmons Affiliation: Jun. 17, 2026 To cut reports in half is nothing short of promoting criminality.

Sent from my iPhone

R Smith — Jun 17, 2026
Subject: S7-2026-15 From: R Smith Affiliation: Jun. 17, 2026 How about MONTHLY ?? YES KEEP QUARTERLY!! IF THEY WANT A CHANGE - MAKE IT MONTHLY!!!

Rachel D — Jun 17, 2026
Subject: S7-2026-15 From: Rachel D Affiliation: Jun. 17, 2026 Quarterly is more transparent. It's a must.

Get Outlook for Android

Rachel Effron Sharma — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rachel Effron Sharma Affiliation: Jun. 17, 2026 You need to keep it. Don’t make this change

Rachel Effron Sharma
Rachel@easyvisa.us

Rachel Ward — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rachel Ward Affiliation: Jun. 17, 2026 Rachel Ward. Cnc machinist. South bend Indiana. I'm trying to save for my future like everyone else is and it's hard with the government only looking out for the wealthy.

Rae Ann Herman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rae Ann Herman Affiliation: Jun. 17, 2026 My name is Rae Ann Herman, and I am a retired school teacher in Miamisburg, Ohio. I taught English and Language Arts in a medium-sized suburban school district, loving what I did, but certainly not making a wage commensurate with my educational background and the time spent out of the classroom preparing for the work I would do IN the classroom. Nevertheless, I was able scrimp and save enough to get my daughter through college with no student loan debt and to build a nice nest egg. It would certainly be a kick in the teeth to now have that savings depleted by a third or more! Please leave the reporting requirements alone and continue to have companies report their earnings and transactions quarterly. Haven’t we lost enough money and benefits? Thank you for your request for citizen input.

Rae Naomi — Jun 17, 2026
Subject: S7-2026-15 From: Rae Naomi Affiliation: Jun. 17, 2026 Those who knowingly create false statements need to be punished for creating the falsehoods. Just because someone has a lot of money does not make it right for them to get essentially a get out of jail free card. If it was someone stealing from a store, that person would be tried and jailed. If a person does wrong, they usually are

corrected.
This matters to me because this adds to the greed that is plaguing America and those who steal or create fraud should be punished. When they aren't, it gives a bad example and makes people think that they could get away with anything.

R Turner

Ralph Gary Walker — Jun 17, 2026
Subject: S7-2026-15 From: Ralph Gary Walker Affiliation: Jun. 17, 2026 Adequate reporting is really important.

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rami kainer — Jun 17, 2026
Subject: S7-2026-15 Comment From: rami kainer Affiliation: Jun. 17, 2026 Do not change anything.

Sent from my iPhone

Ramiro Pesina jr — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ramiro Pesina jr Affiliation: Jun. 17, 2026 Protect my account sTo the Securities and Exchange Commission:

Ramona Gebauer — Jun 17, 2026
Subject: S7-2026-15 From: Ramona Gebauer Affiliation: Jun. 17, 2026 The country went through this crazy back in 2007-08 mortgage crisis, don't let this happen again!! Keep reporting Quarterly to protect the economy!

Don't bend under the rule of a dictator!!

Ramona Gebauer

Sent from my Galaxy

Rand Barrett — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rand Barrett Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: I believe that going from quarterly to semi-annual reporting will

disadvantage smaller investors and advantage large investors. We have already seen an explosion of what is essentially insider trading on platforms like Kalshi and Polymarket. By allowing companies to withhold information for longer periods the opportunity for people with inside knowledge to exploit that information will only become greater. In addition, this will create the appearance that the SEC is fully controlled by a political administration that has been widely characterized as kleptocratic. This alone will damage public trust and significantly increase future political pressure on SEC decision makers. I hope that SEC makes a proper decision that considers long-term consequences.

Respectfully, Rand Barrett

Rand Eller — Jun 17, 2026
Subject: S7-2026-15 From: Rand Eller Affiliation: Jun. 17, 2026 I get monthly statements from my bank. I give my tenants monthly statements of their rental accounts. Why aren't stock statements monthly too? Make them monthly!

Sent from my iPhone

Randal Anderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Randal Anderson Affiliation: Jun. 17, 2026 The country and economy have to have timely information. A Big NO to 6 months reporting.

Randal Short — Jun 17, 2026
Subject: S7-2026-15 From: Randal Short Affiliation: Jun. 17, 2026 No explanation necessary. Keep all 4 reports annually, for good reasons.

Randi Johnson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Randi Johnson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I want quarterlies to stay. It allows us, who are not industry insiders to stay on top of our investments.

Randolph Paschke — Jun 17, 2026
Subject: S7-2026-15 From: Randolph Paschke Affiliation: Jun. 17, 2026 There's a reason we have quarterly sign offs. Has that reason disappeared? Absolutely not. Trust in what our government and those in authority do is low and reducing controls is not the way to fix that low level of trust. Retain quarterly reporting and sign offs.

Randy

Randy & Judy Kertis — Jun 17, 2026
Subject: S7-2026-15 From: Randy & Judy Kertis Affiliation: Jun. 17, 2026 Keep the requirement quarterly. Enron showed us the need for closer supervision, and that has not changed. Judith Kertis, Retired,
North Haverhill NH

Randy Doblar — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Randy Doblar Affiliation: Jun. 17, 2026 DO NOT permit semi-annual reporting. It's failed investors miserably in the past. Keep reports a quarterly event.

Randy Pastorius — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Randy Pastorius Affiliation: Jun. 17, 2026 Why change to semi-annual when history clearly shows better performance in any country with quarterly reports? Who benefits from this change? Investors? No! Millionaires and billionaires? Yes! Looks to me like this is another Trump cult rip off of average Americans. Shame on them all.
Randy Pastorius, RN, CCM (retired)
Red Wing, Minnesota

Randy Smeltz — Jun 17, 2026
Subject: S7-2026-15 From: Randy Smeltz Affiliation: Jun. 17, 2026 QUIT TRYING TO SCREW YOU ****ING CONSTITUANTS!!!

Randy Smeltz — Jun 17, 2026
Subject: S7-2026-15 From: Randy Smeltz Affiliation: Jun. 17, 2026 QUIT TRYING TO SCREW YOU CONSTITUANTS!!!

Ranjit Murthy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ranjit Murthy Affiliation: Jun. 17, 2026 It is important to report Quarterly to provide visibility into the financials of the company we are investing into and provide transparency, avoid frauds/insider trading - Ranjit Murthy, Sales Director

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RAVADA CLARKSON — Jun 17, 2026
Subject: S7-2026-15 Comment From: RAVADA CLARKSON Affiliation: Jun. 17, 2026 Honestly if we ALL STOOD TOGETHER as Citizens we could shut down EVERY CORPORATION all across this country. That’s all we need to do. We would have them at our mercy, willing to do whatever it takes to stay in business. We keep showing you all what to do, but you all seem blind. No problem, keep being sheeple.

Ravada

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ray campbell — Jun 17, 2026
Subject: S7-2026-15 From: ray campbell Affiliation: Jun. 17, 2026 WTF is wrong with you people, Sandy Cortez running this operation? Did you learn NOTHING from ENRON? You let Piglosi make millions safely now you want to remove a guardrail to protect the everyday investor, GET YOUR **** IN ONE BAG **** FER BRAINS

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ray gallimore — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ray gallimore Affiliation: Jun. 17, 2026 I am retired and I don't do online anything financially. I don't trust nothing but hard copies I can hold in my hands as proof of anything . I want monthly or at least quarterly statements.

Ray Pelling — Jun 17, 2026
Subject: S7-2026-15 From: Ray Pelling Affiliation: Jun. 17, 2026 I insist that the SEC keeps quarterly reporting mandatory for corporations and especially CEOs.
Less regulation had not served us in the past, and will not in the future.

Sincerely,

Raymond Pelling.

Ray Rahmberg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ray Rahmberg Affiliation: Jun. 17, 2026 Please leave the quarterly reporting as is. We have seen what happens when Wall Street is left to police itself. It can't.

Ray Rahmberg

Ray Runyan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ray Runyan Affiliation: Jun. 17, 2026 Transparency results from seeing how company’s are progressing quarterly, thereby allowing stockholders to adjust their holdings accordingly.

Sent from my iPad

Ray Sarmiento — Jun 17, 2026
Subject: S7-2026-15 From: Ray Sarmiento Affiliation: Jun. 17, 2026 Keep it as it is.

Sent from my iPhone

Ray Singler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ray Singler Affiliation: Jun. 17, 2026 This is a bad proposal. We need timely information to manage our investments.

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ray tan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ray tan Affiliation: Jun. 17, 2026 I'm Raymond Tan, MD in Portland OR. Please maintain the status quo and keep reporting on a quarterly basis.

Get Outlook for iOS

Rayce Bone — Jun 17, 2026
Subject: File No. S7-2026-15 From: Rayce Bone I'm against this change in that it will minimize information available to the average investor. Please do not allow this change to take place.

Raymond Leonard — Jun 17, 2026
Subject: S7-2026-15 From: Raymond Leonard Affiliation: Jun. 17, 2026 Make it make sense 😠

Raymond Wagner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Raymond Wagner Affiliation: Jun. 17, 2026 The system works as it is. Companies with public, retail investment need to be transparent to individual stockholders. People need to have more information to make sound investment decisions, not less.

RC Financial Services Employee — Jun 17, 2026
Subject: File No. S7-2026-15 From: RC I am compelled to submit a comment on this proposed ruling (rare occasion). I have been working at financial services companies for over 16 years. And have been investing in stocks for more than 25 years (since the internet bubble). It is unbelievable and unrealistic that the SEC would propose the easing of financial info reporting - knowing - I repeat - knowing - that companies would welcome any opportunity to not disclose info that may not benefit their cause. The result of less transparency is that investors, shareholders, and "Main St" are placed at much greater disadvantage by finding out much later about financial mishaps - that eventually impact the livelihood of so many folks. Does the SEC have the capacity to learn from most past scenarios where economic messes were caused by inadequate/insufficient disclosure by the financial industry ? This proposed rule change is based on absolutely no common sense. And the so-called benefits of "deregulation" cannot be a justifiable defense for proposing this rule change.

Re B — Jun 17, 2026
Subject: S7-2026-15 Comment From: Re B Affiliation: Jun. 17, 2026 Leave it quarterly!! R.B.

Rebecca Ando — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rebecca Ando Affiliation: Jun. 17, 2026 SEC.
Please keep the SEC reporting quarterly with
more transparency and accountability!
Thank you!
Rebecca Ando
Retired American
Panama City, FL

Rebecca Chisolm — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rebecca Chisolm Affiliation: Jun. 17, 2026 This is not a sound idea in the financial
World
We need reporting and transparency. Do
Not roll back the reporting and safeguards that exist now

Sent from my iPhone

Rebecca Crickard-Rosen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rebecca Crickard-Rosen Affiliation: Jun. 17, 2026 It’s a shame to revert back to twice yearly reporting when quarterly reporting clearly changes how our portfolio responds .

Sent from my iPhone

Rebecca Gomes — Jun 17, 2026
Subject: S7-2026-15 From: Rebecca Gomes Affiliation: Jun. 17, 2026 If cutting waste, fraud and abuse is your goal we need a high level of accountability, not less. You are creating a vacuum of accountability by lessening the requirements and going longer between certified accountability. You know that. So are you colluding with fraudsters? You serve us, so do your job and keep standards high and VISIBLE.

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rebecca karadimos — Jun 17, 2026
Subject: S7-2026-15 Comment From: rebecca karadimos Affiliation: Jun. 17, 2026 My name is Rebecca, and I am proposing this rule because it's blantaly opening the door for corruption, greed, and fraud.

Yahoo Mail: Search, Organize, Conquer

Rebecca shambley — Jun 17, 2026
Subject: S7-2026-15 From: Rebecca shambley Affiliation: Jun. 17, 2026 I'm sick of seeing the laws we have get changed so rich men get richer. I watch my husband work 12-16 hour days to support our family and yet WE pay more in taxes, etc, than they do. They do NOT need yet another get out of jail free card. They need to find out what REAL work is. But since they likely won't ever do that, they should at least have to report. This is yet another ploy of a debauchery laden administration that breaks more laws than it supports.

Yahoo Mail: Search, Organize, Conquer

Rebecca Slininger — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Slininger Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
We need more disclosure, not less!!

Rebecca Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rebecca Smith Affiliation: Jun. 17, 2026 Rebecca Smith, Third-party Risk Management, Texas: I think we should learn from our past. Evidence shows quarterly provides better knowledge to those who invest, such as myself, and keeps corporations honest. Returning to twice a year does not allow for an educated public and could increase white collar crime.

Rebecca Tincher — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rebecca Tincher Affiliation: Jun. 17, 2026 Leave it like it is. A lot of my IRAs are in mutual funds and I need to know how they’re doing. There’s a lot of change in 6 months. Looks like the 6 months reporting is for the funds benefit not the shareholders.
Rebecca s. Tincher , widow in my eighties, living in my own home as long as possible.

Sent from my iPad

Rebecca Tyler — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rebecca Tyler Affiliation: Jun. 17, 2026 At some point, confidence in institutions is going to have to run so low, it actually affects market prices. I know people have to be feeling a lot of hubris now, not seeing that happen yet.
But greedy stretches, like this one only designed to better facilitate the rampant insider trading already plaguing the system, will catch up eventually. When it does, what if there's a real administration, and it doesn't bail all the wrongdoers out? This is a proposal that will likely be regretted in the future.

Yahoo Mail: Search, Organize, Conquer

Rebecca Wagner — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Wagner Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Too much can happen in 6 months. It's imperative to have up to date information on a quarterly basis to make informed decisions regarding investments.

Reed Johnson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Reed Johnson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
As a financial advisor, it is my mission to protect and advance the wellbeing of the average investor. They need as much help as they can get these days in this strange times. Please do not remove access to critical decision making data from the public. How can that go well for America?

Reggie Henderson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Reggie Henderson Affiliation: Jun. 17, 2026 Dear SEC,
Please protect retail investors and keep reporting requirements quarterly.
Reginald Henderson

Reggie Prevatt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Reggie Prevatt Affiliation: Jun. 17, 2026 I demand that quarterly reporting be LEFT IN PLACE!!! Financial security and accountability MUST remain in place to protect ALL US NON-FINANCIALLY "SAVY" INVESTORS who could very well be cheated and robbed of our RETIREMENT LIFE SAVINGS!!!

Regina Corbett — Jun 17, 2026
Subject: S7-2026-15 Comment From: Regina Corbett Affiliation: Jun. 17, 2026 Please do not allow companies to hide their reports for 6 months. It's not fair to us "regular" investors. We need timely, up-to-date information in order to make informed decisions about our investments. There is already too much insider trading going on with our government officials.

R. Corbett

Regina Falconer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Regina Falconer Affiliation: Jun. 17, 2026 Complete transparency is demanded.

Regina HB — Jun 17, 2026
Subject: S7-2026-15 From: Regina HB Affiliation: Jun. 17, 2026 Regina Blackwell, retired, Texas. Quarterly reporting is important to me because it is in a way trying to keep people honest. If someone knowingly signs off on lie, it would be addressed sooner. As a retiree, I want to feel secure and live a comfortable life.

Regina Jones — Jun 17, 2026
Subject: S7-2026-15 From: Regina Jones Affiliation: Jun. 17, 2026 Keep SEC Quarterly ! Freedom of Information Act !

Reina Hall — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Reina Hall Affiliation: Jun. 17, 2026 My name is Reina Hall and I am a Customer Service Representative in Tucson, AZ. With inflation and the higher costs on practically everything, it's harder to save for my future. I can't afford to lose money on my retirement accounts. Please keep the Quarterly reporting and do what's right for the American people.

Rene C — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rene C Affiliation: Jun. 17, 2026 Keep quarterly reports because we the need to know what you're doing and what's going on, so you can't hide anything from us. And know for sure, God knows everything you do.

Rene Gagne — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rene Gagne Affiliation: Jun. 17, 2026 Quarterly reporting is a better option for the nation as a whole. It allows for transparency and protects investments. It is bad enough that Social Security is in danger due to bad choices and funding for people who never invested even a dime. Do not change to semi-annual reporting! Rene Gagne Florida Retired

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Renee COHALL — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Renee COHALL Affiliation: Jun. 17, 2026 Renee Cohall, social worker, worked in NYC live in Delaware now. I do not want to return to semi annual reporting as I could lose large amount of my investment. There is clear proof from our history in the 50’s, 60’s and 70’s tha t it was detrimental and in other countries using this reporting structure - there is proof of its detrimental effect. I highly disagree with moving to semi annual reporting. We will be left vulnerable to a poor reporting structure.

Renee Dinauer — Jun 17, 2026
Subject: File No. S7-2026-15 From: Renee Dinauer I disagree with the proposed reduction of the quarterly financial reporting to twice a year.

Renee Elvenheart — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Renee Elvenheart Affiliation: Jun. 17, 2026 My name is Renee Elvenheart and I live on the Mississippi Gulf Coast. I am a retired accounting technician with the US Forest Service. I am a handicapped senior. This issue is of personal concern to me in my not-so-golden years. Please do not change quarterly reporting! The American public is already dealing with high prices for groceries and gas and medical bills and utilities and housing and transportation - it does not need yet another way to make life in America more of a struggle for working people. Please continue the practice of quarterly reporting so that working Americans are protected. Thank you!

Sent from my iPhone

Renee Feimster — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Renee Feimster Affiliation: Jun. 17, 2026 Subject: Importance of Quarterly Reporting for Retirees Dear Team, I strongly advocate for the continuation of quarterly reporting. As a retiree, it is crucial for me to closely monitor every dollar. Quarterly reporting provides the best means to keep track of finances effectively, and I believe this is well understood by all. I am curious about the reasons driving the proposed change. Given the advancements in technology today, reporting quarterly should be more convenient than ever. I approach this matter with a sense of caution and skepticism. Thank you for your attention to this matter. Warm regards, Clora Feimster Retired Arlington, Texas

Yahoo Mail: Search, Organize, Conquer

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renee middleton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: renee middleton Affiliation: Jun. 17, 2026 Maintaining quarterly reporting is in the best interest of the investors. Quarterly reporting informs the business and investors of potential areas of concern, needed attention as well as what is working in a timely proactive manner.

L. Renee Middleton Retired Sr. Ops Merrill Lynch Ringgold GA

Renee Shapiro — Jun 17, 2026
Subject: S7-2026-15 Comment From: Renee Shapiro Affiliation: Jun. 17, 2026 Renee Shapiro Retired BiochemistA
Quarterly reporting keeps companies accountable and has historically resulted in better financial results.
As a retired person who relies on investments for part of my support, I urge the SEC to maintain required quarterly reporting.

Renee' Raschke — Jun 17, 2026
Subject: S7-2026-15 From: Renee' Raschke Affiliation: Jun. 17, 2026 We want accountability.

Retired Teacher — Jun 17, 2026
Subject: S7-2026-15 Comment From: Retired Teacher Affiliation: Jun. 17, 2026 DO NOT GIVE THEM THE RIGHT TO COOK THE BOOKS, THAT IS MANIPULATING AND DISHONEST!

Reuthe Leuen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Reuthe Leuen Affiliation: Jun. 17, 2026 Don't do it. look at what happened last time this was done!

Rex Lowe — Jun 17, 2026
Subject: S7-2026-15 From: Rex Lowe Affiliation: Jun. 17, 2026 Quarterly reports keeps honesty closer to reality. Do not change quarterly reporting.

Rawdon K. Lowe III
Retired from Boeing
Madison AL

Rhonda Borkgren — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rhonda Borkgren Affiliation: Jun. 17, 2026 I am against changing the quarterly reporting to semi-annual because it takes away knowledge I need to choose where my retirement is invested. I don't see any true co
st savings to companies that makes it helpful, but I see much risk for investors .
Rhonda Borkgren
323 S. Stewart St
Geneseo, Illinois 61254

Rhonda Koenig — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Koenig Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
For the ordinary, average American citizen, changing the reporting to annually would lessen our ability to make wise, real time investment decisions. They would always be 'after the fact,' not allowing us to make decisions. If anything change is needed, it should be even more frequently than quarterly. Making changes to budgets, taking care of emergencies require the ability to know and understand one's financial status at that moment.
NO, to changing the reporting to less than quarterly
Mrs. Koenig

Rhonda Smock — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rhonda Smock Affiliation: Jun. 17, 2026 Hasn’t the rich proven time and time again that they can not be trusted. For the sake of the American people do not

allow this. Rhonda Smock a struggling Walmart employee.

Sent from my iPhone

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rich bamberger — Jun 17, 2026
Subject: S7-2026-15 From: rich bamberger Affiliation: Jun. 17, 2026 keepls quarterly reporting . to catch criminals

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Rich H — Jun 17, 2026
Subject: S7-2026-15 From: Rich H Affiliation: Jun. 17, 2026 Keep the CEOs quarterly signing so that companies follow the rules and no one can say they didn't know. This is a business, it is not a hardship for CEOs to sign for paperwork only 4 times a year.

Thank You

Rich Hisgen

Rich Hicks — Jun 17, 2026
Subject: S7-2026-15 From: Rich Hicks Affiliation: Jun. 17, 2026 Quarterly reports must remain in force. It cannot be a significant hardship for executives to attest that their businesses are operating completely within the law. NO ONE IS ABOVE THE LAW. WRITTEN LARGE!

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richard chalme — Jun 17, 2026
Subject: S7-2026-15 Comment From: richard chalme Affiliation: Jun. 17, 2026 As a teacher, I have to teach my students to do the right thing. You should as well, people over profit.

Sent from my iPhone

Richard Donaldson — Jun 17, 2026
Subject: S7-2026-15 From: Richard Donaldson Affiliation: Jun. 17, 2026 Richard C Donaldson
Donaldsin Development and Design, llc
Owner/CEO
Kalispell,MT

Dear SEC,
This action would undoubtedly create more opportunities for CEO’s to flat out lie to stockholders, employees and the public about the true health of a corporation and it’s financial standing.
This change has no logical reason to improve reporting of a company’s health to all parties effected by the truth being told.
“NO!” to semi-annual signatures!!! Keep it at quarterly.

Richard Engle — Jun 17, 2026
Subject: S7-2026-15 From: Richard Engle Affiliation: Jun. 17, 2026 This is so stupid. How much are you getting paid to change the law? KEEP THE LAW AS IS. The opportunity to cheat is still there as the law is . DONT make it any easier.

Richard Engle
Get Outlook for iOS

Richard G — Jun 17, 2026
Subject: S7-2026-15 Comment From: Richard G Affiliation: Jun. 17, 2026 The more information the investor has the better, changing this rule is just another gift for those with intimate knowledge of a company and a slap in the face of retail investors.

Richard Halterman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Richard Halterman Affiliation: Jun. 17, 2026 This is ridiculous. It's a way for Insiders to trade and make a lot of money and the rest of us are left in the dark!

Richard Hill — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Richard Hill Affiliation: Jun. 17, 2026 Please stay with quarterly reporting .
We need accountabity

Richard Joyce — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Richard Joyce Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I wish to make my opinion known on this issue.

I oppose this rule. Period.

Changing to a semiannual reporting structure takes information out of my hands that I need to make long term decisions regarding my retirement portfolio and brokerage accounts.
It also could allow companies to hide legitimate data that shows their company failing.
The argument that quarterly reporting forces companies to look at short-term metrics versus a long term outlook is not a problem with the current reporting system but a problem with how said companies are run.
Not to mention the proposed rule change would give institutional investors an advantage over retail investors.

Please do all your retail investors a solid and do NOT pass this rule.
Continue to require quarterly reports.

Richard Joyce

Richard Kuipers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Richard Kuipers Affiliation: Jun. 17, 2026 Please provide fact based reasoning why it would benefit investors to do away with the current roles.

What the SEC is proposing is a step back in every sense of the word.
We tried this and it did not work out well.
86 47.
And everything this man child has ever done.

Richard Kuipers
Seattle, WA

Sent from miPhone. Please excuse typos and auto-corrects. Siri nose know better. ;)

Richard Macintyre — Jun 17, 2026
Subject: S7-2026-15 : SAVE QUARTERLY REPORTING From: Richard Macintyre Affiliation: Jun. 17, 2026 Securing honesty for major leaders in the finance industry is necessary.

It is important to SAVE QUARTERLY REPORTING!

Richard MacIntyre
6899 Walnut Hill Dr
Gainesville,
VA. 20155

Sent from AOL on Android

Richard Miille — Jun 17, 2026
Subject: S7-2026-15 From: Richard Miille Affiliation: Jun. 17, 2026 CEO to Keep Reporting quarterly no slip ups

Sent from my iPhone

Richard Miller — Jun 17, 2026
Subject: S7-2026-15 From: Richard Miller Affiliation: Jun. 17, 2026 To Whom It May Concern:

Don't end the quarterly reporting requirement for CEOs.

Richard Miller
Spartanburg, SC

Richard Palmer — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Richard Palmer Affiliation: Jun. 17, 2026 I don’t think this is in the best interest of investors

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Richard Paul — Jun 17, 2026
Subject: S7-2026-15 Comment From: Richard Paul Affiliation: Jun. 17, 2026 Richard Paul: I don’t think this is a good idea at all. The average investor has basically been kept in the dark about what goes on behind closed doors for too long as it is.

Sent from my iPhone

RICHARD PRITTS — Jun 17, 2026
Subject: S7-2026-15 Comment From: RICHARD PRITTS Affiliation: Jun. 17, 2026 I believe the quarterly reporting is necessary for Americans investing in stocks. Current data on companies is very important information in making investment decisions. This especially true for retirees for their investments!

Richard D Pritts, AIA Emeritus

Sent from my iPad

Richie F — Jun 17, 2026
Subject: S7-2026-15 Comment From: Richie F Affiliation: Jun. 17, 2026 Stupid! I am against this fiasco! I VOTE NO!
Corporate greed is bad enough, now giving even more incentive to cook the books or bail out before the bad news hits the fan!

Richard Funge
Individual investor and retiree!

Sent from my iPhone

Rick Anderson — Jun 17, 2026
Subject: S7-2026-15 From: Rick Anderson Affiliation: Jun. 17, 2026 We've been down this path already. KEEP QUARTERLY REPORTING!

Rick Burlingame — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rick Burlingame Affiliation: Jun. 17, 2026 I don't approve of a biannual corporate reporting. Keep the present quarterly corporate reporting.

Rick Manes — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rick Manes Affiliation: Jun. 17, 2026 Why should we go back to something that failed the average working person. stop catering to the very wealthy

Sent from my iPhone

Rick Stovall — Jun 17, 2026
Subject: S7-2026-15 From: Rick Stovall Affiliation: Jun. 17, 2026 Please, do not do this ! ! ! Quarterly Reports are necessary to try to control the Fraud and Abuse that is going on ! ! ! Going to bi-annual reporting will allow that Fraud & Abuse to expedentially
steal more funds and give them more time to try to hide it from detection when finally audited ! ! ! SEEMS THAT WOULDN'T BE THE SMARTEST THING TO DO ! ! ! UNLESS THAT'S EXACTLY WHAT YOUR WANTING TO ALLOW ! ! ! DO THE RIGHT THING AND KEEP QUARTERLY AUDITS ! ! !

Sincerely,

Rick Stovall

Rickie Mendoza — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rickie Mendoza Affiliation: Jun. 17, 2026 If it ain't broke, don't try to fix it! Leave it alone.....

Yahoo Mail: Search, Organize, Conquer

Ricky Isaacs — Jun 17, 2026
Subject: S7-2026-15 From: Ricky Isaacs Affiliation: Jun. 17, 2026 Keep quartly reporting. This is to protect our investments. If anything should change it should be easier for people to report on ceo's who are cheating.

Ricky Isaacs

Rigo Bonilla — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rigo Bonilla Affiliation: Jun. 17, 2026 Elsa Bonilla, retiring

teacher. Keep our retirement money safe from fraud.

Sent from my iPhone

Riley Kellogg — Jun 17, 2026
Subject: S7-2026-15 Comment From: Riley Kellogg Affiliation: Jun. 17, 2026 The accountability provided by quarterly reporting is the bare minimum that we need to expect and require. Anything less is rolling back protections for Americans.
This is essential!

Riley
_____

Rita Armstrong — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rita Armstrong Affiliation: Jun. 17, 2026 Absolutely quarterly!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Rita Griess — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rita Griess Affiliation: Jun. 17, 2026 Please keep reports calculated quarterly! With quarterly reports, I have more control over my investments in a volatile market. Rita Griess, retired

Sent from my iPhone

Rita Hooper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rita Hooper Affiliation: Jun. 17, 2026 I vote NO on any proposal that prevents quarterly reports.

Sent from my iPhone

Rita LeDoux — Jun 17, 2026
Subject: S7-2026-15 From: Rita LeDoux Affiliation: Jun. 17, 2026 Do the right thing!!!! Difficult for

moral-less people but try it anyway!

Sent from my iPhone

“Out of the depths, I have cried to you, O Lord. O Lord, be attentive to the voice of my pleading.” Ps 130:1-2

Rita Scuris — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rita Scuris Affiliation: Jun. 17, 2026 Wrong Do not go backwards in regulations. You will destroy the stock market as small investors will take money out of the market as fast as they can. This is the WORST proposal ever. You should be strengthening reporting regulations not destroying them. Shame on you you

Sent from my iPhone

RK Mahendran — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: RK Mahendran Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Regular quarterly reporting increases transparency and helps retail investors get a much more accurate and timely view into a business, its financials, and its strategy. The quarterly filings accompanied earnings calls are a great way to hear from management on the business, along with pressure testing from analysts during the Q&A portion. Given retail investors lack the access to management teams and investor conferences, this proposal would disproportionately hurt us. Quarterly reporting is one of the bedrocks of the American equity markets and taking it away would not serve anyone except perhaps, malfeasance at the corporate level.

Robb Del Casale — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robb Del Casale Affiliation: Jun. 17, 2026 Keep the Corporations’ and Companies’reporting’s being done on a QUARTERLY basis!

Transparency is good for EVERYONE.

Stop catering to the oligarchs!

Robb

Robb Thiel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robb Thiel Affiliation: Jun. 17, 2026 Quarterly reporting needs to remain the standard timeframe.

Sent from my iPhone

Robbie Lacy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robbie Lacy Affiliation: Jun. 17, 2026 Investor through retirement funds, I see this as attempt to allow companies to hoodwink us by hiding their conditions. Already the SEC is too lax in its oversight

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Robbie Low — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robbie Low Affiliation: Jun. 17, 2026 I am a small time investor who needs to analyze how businesses are doing. I need time to plan. Stop the insanity that would allow big businesses to profit off of investments by regular people. Keep the reporting quarterly. Don’t help businesses screw over the public.

Robbie Paul — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robbie Paul Affiliation: Jun. 17, 2026 I am against this. I have investments. And my experience as a CPA says monthly reporting would be best. But my practical side will tolerate quarterly reports. sheesh. Stop messing with citizens that aren't corporations.....

Robbin Boyle — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robbin Boyle Affiliation: Jun. 17, 2026 The Foxes are in charge of the hen house.
The SEC has been captured by the Heritage Foundation. A global economic collapse is on the way.. .skipping over 1955 and straught to to 1929!

Robert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Affiliation: Jun. 17, 2026 One primary reason the United States is home to the largest capital market in the world is that our securities regulation regime is designed to prevent the big players and those in whose businesses investors are invited to invest from cheating or manipulating information for their own benefit. We do this better than anyone else. Ending quarterly reporting is the first step to dismantling protection for investors. This is antithetical to the main mission of federal regulation of the securities market. It will make some big players well off and make things worse for the rest of us.

Robert Dorsey, Attorney

Sent from my iPhone

Robert Adams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Adams Affiliation: Jun. 17, 2026 It should remain in place. Whenever we "streamline" these regulations, serious abuses takes place. Recession is the frequent result.

Robert B. Adams
Principal
Adams Eco, LLC
215-901-0545

Robert Allen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robert Allen Affiliation: Jun. 17, 2026 Semi-Annual reporting serves nobody's interest. Keep Quarterly

Sent from my iPhone

Robert Bannon — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Robert Bannon Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please stop hiding the bad behaviors of public companies and they're bored of directors as they seek to woo you You could draw you into thinking that it's costing them too much money or it's too much effort for them to do what they've done all along we the people of the United States of America and investors wish to express as in me I wish to express my complete another confidence in you as the institution that holds these Bernie madoffs and these other charlotteans that disguise himself some business suits and claim to be in our benefit please hold them accountable with facts and data keep them publishing all the pertinent data that they currently publish and don't make it any worse or easier on them just leave it alone let it ride we're happy with the day that it's coming out it would be very problematic on many different occasions going to the future if you extended that out to a buy annular annual basis please keep this in mind when voting and all matters regarding how honest board of directors are as they have proven not to be in many occasions thank you for your time God bless
Robert Bannon

Robert Dado — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robert Dado Affiliation: Jun. 17, 2026 Robert Dado, New Castle PA Please keep requiring quarterly reporting. I fear the market will crash. I am retired and depend on my investments for daily living expenses.

Sent from my iPhone

Robert Edwards — Jun 17, 2026
Subject: S7-2026-15 From: Robert Edwards Affiliation: Jun. 17, 2026 The time of those in privileged positions being less accountable than regular citizens is over. If we cant tar and feathers these people, at least make them answer for what theyre doing.

Best Regards,

Robert Edwards
Mobile: (706)913-7082

Robert Escobedo — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Robert Escobedo Affiliation: Jun. 17, 2026 Part of my retirement money to live on.To the Securities and Exchange Commission:

Robert Fornasiero — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Fornasiero Affiliation: Jun. 17, 2026 The SEC should have monthly reporting if anything.

Quarterly reporting already has a lag. Twice a year only is a move that disadvantages consumers and minority shareholders.

There's no excuse to move to Bi-Annual reporting in 2026 to benefit insiders and majority shareholders.

Bob Fornasiero
Technical Project Manager and Operations Professional
Schenectady, NY

Robert Habermehl — Jun 17, 2026
Subject: S7-2026-15 From: Robert Habermehl Affiliation: Jun. 17, 2026 4 times per year has been working and keeps the CEO’s honest…keep this policy!

Robert Habermehl

Robert Hand — Jun 17, 2026
Subject: S7-2026-15 From: Robert Hand Affiliation: Jun. 17, 2026 It's hard enough to hold CEO'S responsible. Do not make any changes.

Robert Juno — Jun 17, 2026
Subject: S7-2026-15 From: Robert Juno Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY! It’s the only way they’ll stay honest! Across the boardrooms from the past up to present day , CEO’s have

shown that “profit” and “bonuses” are what fills their personal pockets. “Too Big to Fail” must never return as the norm.

Robert Juno
Retired
Bensalem, Pa.

Robert Kelly — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Kelly Affiliation: Jun. 17, 2026 The importance of SEC filings like quarterly reports and supporting conference calls are extremely important to us retail investors. The transparency it provides stockholders, of which I am a long term investor in a handful of companies, serves to educate on business challenges and opportunities. You can't have investors, including mutual fund managers, effectively reduced to throwing darts in a dark room. Protct investor, not politician, interests.

Robert Kelly, individual investor, KS

Robert Korb — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robert Korb Affiliation: Jun. 17, 2026 NO! More transparency is needed. Not less. I am 73 and semi- retired in Virginia. I rely on my lifetime of investments and social security to maintain a reasonable standard of living after a 45 full years of work. There is historical perspective on this and the lesson is clear: Less transparency and less regulation will result in corporate profit taking and decisions that will ultimately devalue my portfolio. A DECISION TO REMOVE QUARTERLY REPORTING OS VERY LIKELY TO HAVE A NEGATIVE MATERIAL EFFECT ON THE LIFE OF MYSELF AND MY FAMILY. Please stop this now and maintain the quarterly reporting as it is. The is NO NEED to make this change at this point in our collective history.

Robert Korb

Robert LaMorte — Jun 17, 2026
Subject: S7-2026-15 From: Robert LaMorte Affiliation: Jun. 17, 2026 Enough is enough! Corruption is not the answer to corruption! We have a set of regulations in place that have worked effectively for a long time! Keep your filthy hands off!

Robert Little — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Little Affiliation: Jun. 17, 2026 Please do not further erode the fading confidence Americans have in their increasingly corrupt corporation’s business practices.

Sent from my iPad

Robert M Deems — Jun 17, 2026
Subject: S7-2026-15 From: Robert M Deems Affiliation: Jun. 17, 2026 Maybe the Reporting should be Required Monthly, instead of just Quarterly!

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robert micallef — Jun 17, 2026
Subject: S7-2026-15 Comment From: robert micallef Affiliation: Jun. 17, 2026 Such a terrible idea! What a recipe for social instability. Protect us, don't sell us.

Sent from my iPhone

Robert Murphy — Jun 17, 2026
Subject: S7-2026-15 From: Robert Murphy Affiliation: Jun. 17, 2026 Please refrain from making it easier for dishonest individuals to steal from stockholders and the company. We are monitoring the situation closely. Thank you. - R B Murphy, Private Individual from Kentucky

Yahoo Mail: Search, Organize, Conquer

Robert Norgrove — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Norgrove Affiliation: Jun. 17, 2026 This is robbery and unfair to stock holders!! Do not pass this regulation!!

Sent from my iPhone

Robert Nywening — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Nywening Affiliation: Jun. 17, 2026 There is already too much fraud in business that is hurting regular people. Keep the reporting at quarterly and increase enforcement and punishment for fraudulent practices.

Sent from my iPad

Robert Sherman — Jun 17, 2026
Subject: S7-2026-15 From: Robert Sherman Affiliation: Jun. 17, 2026 Transparency and Accountability are tantamount!

Sent from my iPhone

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robert thomas — Jun 17, 2026
Subject: S7-2026-15 From: robert thomas Affiliation: Jun. 17, 2026 The rules are there for a reason.

Don't cave to big corp. It will comeback and bite you and us in the ass.

Sent from AT&T Yahoo Mail on Android

Robert Tylinski — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Tylinski Affiliation: Jun. 17, 2026 Robert Tylinski Supervisor. Keep the quarterly reports. Investors can make smarter decisions on stock trading

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Robert Walker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Walker Affiliation: Jun. 17, 2026 This removes what transparency there is in the system forcing investors to fly blindly and creates an informational void. Those within the protective bubble are the only ones who benefit from this void. This removes the aspect of fair trade and transparency. If adopted, it will take us further away from capitalism and move us closer to an oligarcial society.

A better option which would create more transparency would be to require monthly reporting. With modernized systems in place and not the antiquated systems of 100 years ago, it is viable and provides 3x the transparency as quarterly reporting.

Robert

Robert W. Walker, MBA, BSHA, LSS-H, LSS-P
224 Logan Street
Bedford, OH 44146
503.358.0588

Robert Wall — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Wall Affiliation: Jun. 17, 2026 Robert Wall:Retail CSR, Author, Digital Designer

There are enough unfortunate loopholes, exploits, and such for the unscrupulous as it is. What is being proposed would create an information gap that is vital to mid to small-sized, well-informed investors and proper client-first management. This would allow blind spots for issues to be hidden from even the SEC, if you're not realizing the potential for disaster that this would allow its gravely concerning. Please step back and think about the worst-case scenario. Please remember that "almost" every single rule and regulation exists because at least one person did it or thought about it enough to realize that although improbable it was possible.

Robert Waring — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robert Waring Affiliation: Jun. 17, 2026 Why revert to a system that did not work then, and will not be as meaningful as the reporting system we presently have?
It only serves corporate interests, not your constituents.

Sent from my iPhone

Robert Wood — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Wood Affiliation: Jun. 17, 2026 Keep it Quarterly! You work for us.

Robert Woodruff — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robert Woodruff Affiliation: Jun. 17, 2026 we want quarterly statements

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Robert Wright — Jun 17, 2026
Subject: S7-2026-15 From: Robert Wright Affiliation: Jun. 17, 2026 Absolutely keep the quartly reports

Robert & Kristina Wright

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robert zeidler — Jun 17, 2026
Subject: S7-2026-15 From: robert zeidler Affiliation: Jun. 17, 2026 Keep quarterly Reporting !!

Roberta Carrier — Jun 17, 2026
Subject: S7-2026-15 From: Roberta Carrier Affiliation: Jun. 17, 2026 Even higher risk for small investors that won’t have the insider info before the fraudulent offerings crash. They make millions a year but they want this? How hard is it to do the right thing. Who brought this up???

Sent from my iPhone

Roberta Echelson — Jun 17, 2026
Subject: S7-2026-15 From: Roberta Echelson Affiliation: Jun. 17, 2026 Subject: Urgent Request to

Maintain Quarterly Reporting Dear [Recipient]. It is imperative to emphasize the importance of upholding quarterly reporting to prevent potential increases in fraudulent activities. As a retired senior, the impact of any reduction in income due to speculative or dishonest practices by certain individuals is a significant concern to me & millions of others. We deserve better. And working folks trying to build enough to live on as they age need to be able to trust in the builders of their future.

Therefore, I urge you to ensure that reporting remains consistent on a quarterly basis to safeguard against such risks.

Your prompt attention to this matter is greatly appreciated. Sincerely, R. Echelson
Hartford, CT

Yahoo Mail: Search, Organize, Conquer

RobertaM Lynn — Jun 17, 2026
Subject: S7-2026-15 From: RobertaM Lynn Affiliation: Jun. 17, 2026 Keep the current reporting timeline. Taxpayers deserve this. Don't reverse what is working. I am a retired Federal government employee. My name is Roberta Lynn.

Roberto Olvera — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Roberto Olvera Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Protect consumers rights....!!!!

Robin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Affiliation: Jun. 17, 2026 So you're throwing accountability out the window and allowing corruption to blossom again. The citizens of the USA can't wait to be pawns again. What happened to justice in this country and the American dream. Now it…let's cheat to get ahead and screw anyone we hurt in the process. Keep at every 6 mos so we have transparency!

Sent from my iPhone

Robin Ford — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Ford Affiliation: Jun. 17, 2026 Corporations need to be transparent about their bottom line, especially when the public has invested their own money. Allowing a longer reporting period gives companies more time to keep impeding problems out of the public view, essentially lining their pockets, while fleecing ours.

Robin Hall Guadagnini — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Hall Guadagnini Affiliation: Jun. 17, 2026 There has to be accountability in the stock market. Quarterly reporting is the only way. I have worked in the market arena since 1985, and continue today. Choices of purchasing has to be based on reports from corporations and they need to be at least quarterly.
Thank you
Robin

Robin C. Hall Guadagnini,LUTCF
Hall & Hall, Inc.

Lecturer, Walton College of Business

Vision Forward, Arkansas Delegate

Breast Cancer Advocate

Robin Isaacson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Isaacson Affiliation: Jun. 17, 2026 Please keep your quarterly reporting and transparency into these for profit companies.

Robin Healy-Isaacson
Registered Representative
Primerica Financial Services

Robin Mc — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Mc Affiliation: Jun. 17, 2026 Basically, what we have now are Maga criminals versus Americans. Americans don’t want anything. Maga is trying to shove down our throats. Do your ****ing job!

Sincerely,

Robin E McGregor
Studio Potter, Carson City Pottery
Founder, Carson City Open Studios Tour
Founder, Carson City Empty Bowls Project
Chair, New Hampshire Empty Bowls Project

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robin mcdaniel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: robin mcdaniel Affiliation: Jun. 17, 2026 I want reporting to remain quarterly.
This matters to me as I need to keep my savings and income as a senior citizen as high as possible to survive! I worked hard to keep this income to maintain my quality of life.

Robin McDaniel Retired Social Worker
1362 Hungry Hollow Road
Leechburg, Pa 15656

Robin Mills — Jun 17, 2026
Subject: S7-2026-15 From: Robin Mills Affiliation: Jun. 17, 2026 Your duty is to protect the consumer not enable the provider. Keep quarterly reports

Sent from my iPhone

Robin Nickerson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robin Nickerson Affiliation: Jun. 17, 2026 So the stock market is the only positive outcome from the authoritarian rule we are besieged with. Let's not blow that to smithereens, shall we? For those with blinders on 1955 was not sunshine and roses for all. Data matters. And mandated 1/4ly reporting is the transparency we all need, now more than ever.

Robin Rank — Jun 17, 2026
Subject: S7-2026-15 From: Robin Rank Affiliation: Jun. 17, 2026 Keep this in place. These people need to be accountable. This requirement should not be diminished.

Thank you

Robin Rank

Robin Regester — Jun 17, 2026

Subject: S7-2026-15 From: Robin Regester Affiliation: Jun. 17, 2026 Quarterly has historically been shown to be most beneficial to the common man. KEEP IT QUARTERLY!! No free get out of jail cards for every CEO in America!!! Robin Regester Retired Mansfield
Pennsylvania

Yahoo Mail: Search, Organize, Conquer

Robin Roscher — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Robin Roscher Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
A lot of bad can happen when too much time passes between investor reports coming out, as we've learned from past experience. We must keep quarterly reports to investors!

Robin Sampson — Jun 17, 2026
Subject: File No. S7-2026-15 From: Robin Sampson Publicly traded companies need to continue filing semi annually. The public, who chooses to invest in these companies deserves updated information. If a company finds it too onerous to submit paperwork that can be simply printed from their computer systems they can go back to being privately held companies beholden to no one.

Robin Uff — Jun 17, 2026
Subject: S7-2026-15 From: Robin Uff Affiliation: Jun. 17, 2026 The true lines on cheating, theft, and embezzlement must be strictly maintained always and forever.

Robin Urban — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robin Urban Affiliation: Jun. 17, 2026 keep 1/4ly reporting for comsumers

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Robin Windsor — Jun 17, 2026
Subject: S7-2026-15 From: Robin Windsor Affiliation: Jun. 17, 2026 Do it quarterly reporting!!!!

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robin1 — Jun 17, 2026
Subject: S7-2026-15 Comment From: robin1 Affiliation: Jun. 17, 2026 No Changes! Insider trading is such a huge problem that already spreads the gap between the haves and have not. Enough is enough. People are close to being done with Washington.

Sent from my Galaxy

Robyn Karkiewicz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Robyn Karkiewicz Affiliation: Jun. 17, 2026 Are you nuts? Why are you taking us out of the 21st century? This is important to know what is happening.
Why would you want to change? Do you have something to hide?

Robyn Torres — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Robyn Torres Affiliation: Jun. 17, 2026 We dont need to go back to 1955 for any reason. Especially not financial. We have to stop Trump from robbing us blind!!!

Rocio Maqueda — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rocio Maqueda Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Why would this even seem remotely feasible? Do you want us to hate you??

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rock1319 — Jun 17, 2026
Subject: Comment on S7-2026-15 From: rock1319 Affiliation: Jun. 17, 2026 Why on earth would the SEC only report twice a year? As an investor and now a retiree, I look every day at my stock to make sure I can continue to make ends meet. We need more transparency not less. Quarterly at the very least should remain in place.
Kathie Lagerblad, retired
La Luz, New Mexico

Sent from my iPhone

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rockranch — Jun 17, 2026
Subject: S7-2026-15 From: rockranch Affiliation: Jun. 17, 2026 Before a quarterly reporting was required, a great deal of fraud occurred that transfer advances sums of money from regular Americans to the oligarchs. We need to continue quarterly reporting
and holding the oligarchs responsible for the damage their companies do to the rest of us.

Yahoo Mail: Search, Organize, Conquer

Rocky H — Jun 17, 2026
Subject: S7-2026-15 From: Rocky H Affiliation: Jun. 17, 2026 I rely on quarterly reporting to ensure my investments will continue to meet my current retirement needs. Do not change thus law. The

people have spoke.

Roderick Parks — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Roderick Parks Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
DON'T ALLOW PUBLIC COMPANIES TO HIDE VIRAL INFORMATION FROM THE PUBLIC...

Rodger Bailes — Jun 17, 2026
Subject: S7-2026-15 From: Rodger Bailes Affiliation: Jun. 17, 2026 Do your job and keep reporting!

RODGER UCHIZONO — Jun 17, 2026
Subject: S7-2026-15 Comment From: RODGER UCHIZONO Affiliation: Jun. 17, 2026 We need more information, not less.

Roelf Styve — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roelf Styve Affiliation: Jun. 17, 2026 I understand that more affluent people always have an advantage especially with this administration but at least quarterly reports give you a better outlook on how companies are doing and a chance to react quickly

Sent from my iPhone

Roger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roger Affiliation: Jun. 17, 2026 You're going the wrong way. Make reporting monthly. They have computers it should be easy.

Yahoo Mail: Search, Organize, Conquer

Roger Evans — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roger Evans Affiliation: Jun. 17, 2026 My name is Roger Evans. I’m a voter and citizen of the United States of America who’s fully invested in its future. I fail to see how changing the quarterly reporting requirements to every six months benefits anyone other than corporations and insider traders. In era of rising AI that’s promised to make all our lives, and the world, a better place, it seems that if corporate reporting requirements were to change, it should change to monthly, weekly, or perhaps even daily to give investors real time reporting. We don’t need another rule to hide malfeasance. We need transparency, or you risk underming any trust in the market and confidence in the economy

Sent from my iPhone

Roger Nichols — Jun 17, 2026
Subject: S7-2026-15 From: Roger Nichols Affiliation: Jun. 17, 2026 We have learned lessons from the past, and this is one that we shouldn't have to revisit and suffer thru again. Having millionaires report quarterly, should not be such a heavy lift that they cannot comply. If it is, then they should find another line of work. They should do their part, and be thankful that they are in their station of life, and roll up their sleeves like the rest of us do. The economy needs to have as much of an idea about the economic health of the nation and that won't happen with bi-annual reporting. More data, more stability.

Roger Penny — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roger Penny Affiliation: Jun. 17, 2026 Another way to steal from the American
people is what this looks like to me. Keep the transparency. We the people are tired of being taken advantage of...

Roger Snapp-Laplace — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Roger Snapp-Laplace Affiliation: Jun. 17, 2026 I am a long-time investor and would find the change to semi-annual reporting a major disadvantage to maintaining/generating income that I depend on. Please do not retreat from quarterly reports.
Roger Snapp-Laplace
Retired owner of CCS, LLC

Roland Wright — Jun 17, 2026
Subject: S7-2026-15 From: Roland Wright Affiliation: Jun. 17, 2026 Leave the rules alone . Changes are only good for those with something to HIDE

Yahoo Mail: Search, Organize, Conquer

Romney Adams — Jun 17, 2026
Subject: S7-2026-15 From: Romney Adams Affiliation: Jun. 17, 2026 I can't see any reason to change the requirements .

Romy Glade — Jun 17, 2026
Subject: S7-2026-15 Comment From: Romy Glade Affiliation: Jun. 17, 2026 There should Not be two groups here. (Regular people and Insiders) Continue with the quarterly reports or send out more frequent reports

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Ron Belanger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ron Belanger Affiliation: Jun. 17, 2026 We need quarterly

reporting to help ensure that corporations are
following the rules. 6 months without oversight is too much.

Ron Betrix — Jun 17, 2026
Subject: S7-2026-15 From: Ron Betrix Affiliation: Jun. 17, 2026 Save quarterly reporting

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Ron Leach — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ron Leach Affiliation: Jun. 17, 2026 Keep reporting factual unaltered quarterly reports shared with the public. Retired teacher,and investor . Our retirement investment depends on factual ,information, so we can make intelligent decisions going forward.

Ron Mounce — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ron Mounce Affiliation: Jun. 17, 2026 Do Not Do This To The American Public, Specifically To The Americans Who Are Retired Ans Are Struggling To Live On Social Security And Any Investments ! KEEP QUARTERLY REPORTING !! HELP RETIRED AMERICANS TO LIVE A SECURE AND COMFORTABLE EXISTENCE !! KEEP QUARTERLY REPORTING !!!!!!!!!

Sent from my iPhone

Ron Salma — Jun 17, 2026
Subject: S7-2026-15 From: Ron Salma Affiliation: Jun. 17, 2026 I'm tired of less legal requirements for Wall Street to be accountable to all of us. This proposal allows more time for CEOs to cheat investors in the general public. It gives them more time to hide bad financials.

Ronnie Salma
(609) 453-7716
ronsalma@gmail.com

I think; therefore I do not vote Maganut
Wishing I where in Canada 🇨🇦 Sent from my iPhone

Ronald Wanner — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ronald Wanner Affiliation: Jun. 17, 2026 Honestly, if the system works fine now, both for companies, and their investors, why change back to a method that was proven disastrous for the investors. You are meant to be an organization that keeps business in check, not allow them freedom to bilk the public.

Ronald Wanner
Plymouth Meeting, PA

Sent from my iPhone

Ronda Berkey — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ronda Berkey Affiliation: Jun. 17, 2026 It’s our $$$ and our right to know what is happening with it!! Ronda Berkey, Funeral Director

Sent from my iPhone
...your daily life is your temple and your religion
- Kahlil Gibran

Roni Fox — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Roni Fox Affiliation: Jun. 17, 2026 Don't let corporations and businesses get sloppy. Keep them accountable with quarterly reporting.

Roni

_____
Veroncia "Roni" J Fox, RN, MSN, FNP, PMHNP
Nurse Practitioner
vjfox7@gmail.com
Anthem, AZ

Roni Ires — Jun 17, 2026
Subject: S7-2026-15 From: Roni Ires Affiliation: Jun. 17, 2026 Don't decrease our protections against corrupt CEOs. We need quarterly reporting! I am a regular working class person with big concerns about this proposed change.

Ronnie — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ronnie Affiliation: Jun. 17, 2026 I am writing to respectfully advocate for the continuation of quarterly investment reporting. For a significant number of investors, particularly those in retirement or relying on fixed incomes, consistent and predictable access to detailed financial performance updates is absolutely essential.

As a retired individual myself, I depend on these regular reports to effectively monitor market conditions, assess the stability of my investments, and make informed decisions to safeguard my long-term financial well-being. Quarterly statements provide a critical balance, enabling thorough oversight without creating an undue burden of constant monitoring, which is especially important for those managing their finances after concluding their careers.

Maintaining this reporting frequency is paramount for prudent financial planning, proactive risk management, and mitigating the potential impact of market volatility on retirees' portfolios. It equips investors with the necessary tools to track their assets diligently and protect against significant downturns.

Therefore, I urge you to consider the substantial benefits of retaining quarterly investment reporting for all stakeholders, particularly those within the retired community.

Sincerely,

R. Drage
(Retired SFC, U.S. Army; Retired Nurse)

Ronnie Crockett — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ronnie Crockett Affiliation: Jun. 17, 2026 Ronnie Crockett - Lead Technical Business Manager - Atlanta, GA.

Reporting needs to remain quarterly! We need full transparency and frequency in reporting allows for that. We need to learn from our history and not go backwards.

Ronnie H. Jimenez None — Jun 17, 2026
Subject: File No. S7-2026-15 From: Ronnie H. Jimenez Sir, It has come to my attention that a proposal is now on the table to allow companies to elect to reduce the number of public-company reports from four times a year to just two. I totally disagree with this. All companies should be required to report their result quarterly. Anything less than this would keep individual investors in the dark. It is imperative that we be able to analyze their reports quarterly. As a retiree, it gives me the opportunity to be able to adjust my portfolio quarterly if applicable.

Rori Watson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rori Watson Affiliation: Jun. 17, 2026 Somebody needs to stand up and take back the thievery that’s going on in our country. I’m retired business office manager.

Sent from my iPad

Rory May — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rory May Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
While I may not have any investments yet, I don't want my future investments to be compromised by insiders. Nor do I want that future for anyone else. Please protect retail investors.

Rosalie Griffin — Jun 17, 2026

Subject: My view on Rule S7-2026-15 From: Rosalie Griffin Affiliation: Jun. 17, 2026 leaveTo the Securities and Exchange Commission:
leave the quarterly reports alone. Why would you change it if it's bad for investors, we like it the way it is and we are

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Rosalie Reeves — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rosalie Reeves Affiliation: Jun. 17, 2026 Quarterly reporting is essential for transparency. Please do the right thing to ensure fairness for all. Sincerely, Eric and Rosalie Reeves Retired shareholders

Yahoo Mail: Search, Organize, Conquer

Rosalind Gilbert — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rosalind Gilbert Affiliation: Jun. 17, 2026 So wrong let’s the insiders hide and disappear.

Sent from my iPhone

Rose Day — Jun 17, 2026
Subject: File Number S7-2026-15 From: Rose Day Affiliation: Jun. 17, 2026 I am writing to object to the proposed rules change to eliminate the requirement of quarterly reporting from US domestic companies. Replacing quarterly reports with semi annual reports opens the door for fraud and does not allow investors to have enough information for decision-making.

Rose Guerin Day

Rose Miner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rose Miner Affiliation: Jun. 17, 2026 Rose M. Senior citizen as legal Americans we should alway be abreast as to this information. Especially since a new change such as this Doesn’t seem Warranted, much less for the Better. Thank you for your attention to this matter.

Rose Monroe — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rose Monroe Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: We don't need any additional protections for these companies to wring the American people and others! Full transparency is what we demand!

Rose Ryan — Jun 17, 2026

Subject: S7-2026-15 Comment From: Rose Ryan Affiliation: Jun. 17, 2026 Oh hell no!!!!

Sent from my iPhone

Roseanna Spizzirri — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Roseanna Spizzirri Affiliation: Jun. 17, 2026 Roseanna Spizzirri,
Live in NH.
Retired and living on savings. Quarterly reporting should not change.
However, SEC should make it easy for companies to report and not require nonsensical information.

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roselyn Schweizer — Jun 17, 2026
Subject: S7-2026-15 From: roselyn Schweizer Affiliation: Jun. 17, 2026 Put THEM ALL in prison! Including their Boss the %0[illegible]%0[illegible]%4%1! My location: Oregon. Job title: Cardiopulmonary Assistant (Retired).

Yahoo Mail: Search, Organize, Conquer

Rosemarie Nicely — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rosemarie Nicely Affiliation: Jun. 17, 2026 Report quarterly

Sent from my iPhone

Rosemary Garofolo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rosemary Garofolo Affiliation: Jun. 17, 2026 This is a legal money grab for the top 1% to put more wealth in their portfolio. The SEC must continue quarterly reporting!
Rosemary Garofolo

Rosemary Mascherino — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rosemary Mascherino Affiliation: Jun. 17, 2026 NO, we do not agree with ridding of quarterly reporting. I am sure you remember why that was started in the 1st place. No decent management / manager would want to decrease reporting periods.
The fact that you DO is quite offensive. How dare you take our time over this matter and add to the chaos of today.

Sincerely, R. Masch
19426

Yahoo Mail: Search, Organize, Conquer

Rosie Perez — Jun 17, 2026
Subject: S7-2026-15 From: Rosie Perez Affiliation: Jun. 17, 2026 “reporting should be kept quarterly" Maria Perez care-giver, San Antonio, Tx, it matters because my investment started late in life and that is what I will live off.

Sent from my iPhone

Ross Reynolds — Jun 17, 2026
Subject: S7-2026-15 From: Ross Reynolds Affiliation: Jun. 17, 2026 Enron wiped out the retirement savings by not paying attention to details. We need to keep qtrly reporting to protect employees who invest through their employer’s benefits programs. We also need to be mindful of the greed of those corporate players who put their desire for wealth first.

Noblesse Oblige - inferred responsibility of privileged people to act with generosity and nobility toward those less privileged.

You can't always get what you want, but if you try sometimes you get what you need. - Stones
If you ain’t got nothing, you got nothing to lose. - Dylan

Rowena Huggins — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Rowena Huggins Affiliation: Jun. 17, 2026 Rowena Huggins retired North Carolina. If it's not broke don't fix it! I want transparency from our financial institutions. This includes the quarterly reporting presently working just fine. Please continue to provide information quarterly.

Roxane Weldon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Roxane Weldon Affiliation: Jun. 17, 2026 Make it quarterly, now.

Roxanne Thompson — Jun 17, 2026
Subject: S7-2026-15 From: Roxanne Thompson Affiliation: Jun. 17, 2026 Keep CEOs accountable by keeping quarterly reporting.

Roxanne Thompson
Retired
501 Wallis St, Harrison, AR

RHT

Roy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roy Affiliation: Jun. 17, 2026 Keep accountability accessible with quarterly reporting! Stop this Grift of Trump and company.

Roy Appugliese. Retired

“A people that values its privileges above its principles soon loses both.”

“Never let yourself be persuaded that any one Great Man, any one leader, is necessary to the salvation of America. When America consists of one leader and 158 million followers, it will no longer be America.” —

Dwight D. Eisenhower

Roy Windmuller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Roy Windmuller Affiliation: Jun. 17, 2026 I'm tired of the Uber rich buying silence.

Rozina Karimi Chowdry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Rozina Karimi Chowdry Affiliation: Jun. 17, 2026 Rozina Chowdry
Teacher
It matters because we are tired of being the pawns you play with to serve and protect the interests of your buddies and other rich lobbies (and perhaps yourself) to rob us blind while corruption gets a head start. We are your constituents that you are ethically responsible to protect. Please start voting like we actually matter.

Sent from my iPhone

RP Ruggiero — Jun 17, 2026
Subject: S7-2026-15 Comment From: RP Ruggiero Affiliation: Jun. 17, 2026 Transparency is key to quality investing. We already have serious problems with lack of transparency and insider dealings, so going to six month reporting will only make those issues worth. As an investor, I expect transparency through accurate and timely information about the companies I'm investing in. Please

retain the quarterly reporting rule.

RS Goebel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: RS Goebel Affiliation: Jun. 17, 2026 My name is Rhetta Goebel from Atlanta Georgia. I am a retired teacher and I can’t afford any losses to my funds. I rely on those quarterly reports to guide my financial decisions. Transparency is absolutely essential to small investors, so please keep things as they are.

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ruben S davila — Jun 17, 2026
Subject: S7-2026-15 From: ruben S davila Affiliation: Jun. 17, 2026 If it is not broken and it is working, why try to fix it and make it worse?

Sent from my iPhone

Ruben Velez — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruben Velez Affiliation: Jun. 17, 2026 No vote please, let’s try and keep things honest for everyday investors please.

Sent from my iPhone

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ruckus rail — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ruckus rail Affiliation: Jun. 17, 2026 Do the right thing!

Rudy Penn — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Rudy Penn Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission
things like this is what caused the crash under Bush 2.

Ruggero Pintus — Jun 17, 2026
Subject: S7-2026-15 From: Ruggero Pintus Affiliation: Jun. 17, 2026 No get out of jail! They should be held accountable for crimes !? Just like the citizen's face accountability! For their actions! %0$\bar{0}$%4%C%0$\bar{0}$%4%C%0$\bar{0}\bar{0}$%1%0$\bar{0}\bar{0}$%1%0$\bar{0}\bar{0}$%1

Yahoo Mail: Search, Organize, Conquer

Russ Smith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Russ Smith Affiliation: Jun. 17, 2026 Quarterly reporting should be continued to ensure full transparency to those invested.

Russ Smith
ARS Holdings

Sent from my iPhone

Russ Sorber — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Russ Sorber Affiliation: Jun. 17, 2026 Russell Sorber, Patent Agent and Individual Investor, Oak Park, IL.
Quarterly reporting is crucial to transparency and to making correct and timely investment decisions! Please maintain the quarterly reporting rule. Thank you.

Russell Day — Jun 17, 2026
Subject: S7-2026-15 From: Russell Day Affiliation: Jun. 17, 2026 "Equal justice under the law!"

Russell Day,
Retired.
Adairsville, GA.

Russ Day
703-628-3002
rrday2@gmail.com

Russell Friedman — Jun 17, 2026
Subject: S7-2026-15 From: Russell Friedman Affiliation: Jun. 17, 2026 We need more oversight NOT LESS!!
Stop giving corporations more leeway to commit fraud. We need greater transparency and accountability .

Sent from my iPhone

Russell Klosinski — Jun 17, 2026
Subject: S7-2026-15 From: Russell Klosinski Affiliation: Jun. 17, 2026 Why would you change the

requirements to a lesser informative scope. You would be encouraging dishonesty.

Rusty Allen — Jun 17, 2026
Subject: S7-2026-15 From: Rusty Allen Affiliation: Jun. 17, 2026 But I am not a CEO of any company plus I am disabled with no job and so I am tax exempt

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Ruth Atterberry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ruth Atterberry Affiliation: Jun. 17, 2026 Quarterly reports must continue. Investors need up-to-date info to make informed decisions.

Sent from my iPhone

Ruth Bickings — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ruth Bickings Affiliation: Jun. 17, 2026 I'm retired, I don't have a lot of money. I'm barely making it now. Please don't change it. I can't afford to live one less you're killing us.

Sent from my iPhone

Ruth Bright — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruth Bright Affiliation: Jun. 17, 2026 ARE YOU TRAITORS, OUT OF YOUR ****ING MINDS.... PLEASE PULL YOUR GOD ****ED HEADS , OUT OF YOUR ****ING ASSES 😡😡😡😡😡😡😡😡😡😡🖕🖕🖕🖕🖕🖕🖕

Ruth Buck — Jun 17, 2026
Subject: S7-2026-15 From: Ruth Buck Affiliation: Jun. 17, 2026 Keep the quarterly reports. These companies need to be closely monitored.

Sent from my iPad

Ruth DeGunion — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruth DeGunion Affiliation: Jun. 17, 2026 Sounds like The Legal hard Working People Financing the Crooks and Cheats to Rob Our Children's National SECURITY and RAISE OUR TAXES TO FINANCE IT!, While all the Young hard working People are Busy raising Their Children are being misled without the very little time in their day too even Know These Things are happening now with the three Month reporting I been there with 1 Income and Four Kids I screamed for Years I knew that it was going on As it is look at the plastic covering old street Poles the watered down product the blue collar workers have been having to use and drive on just to work harder to lay down more watered down product year after year Our Country is falling into a 3rd world country behind closed doors and Hidden agendas and its been happening for a t least

2/3rds of a century and it shows EVERY Where ACCEPT THE HONEST LITTLE BUSSINESSES WHICH ARE RUN BY THE PEOPLE WHO REALLY WANT TO CHANGE THINGS IN AMERICA!!! THEY ARE JUST GOING TO ROB AS MANY LITTLE PEOPLE THEY CAN FOR 6 months to cover up all the their theft and clear the crap they need to off their table to have just enough to keep doing the same thing to the American taxpayers instead of owning up to all these decades of deceit and theft! NO MORE HIDING !!! Do Not give them 6 Months demand the TRUTH PLEASE!!! SINCERELY PLEADING FOR OUR GRAND CHILDREN'S SAKES!, Thank You For Reading and GOD BLESS AMERICA!!!, SINCERELY R. DEGUNION

Ruth Dewit — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ruth Dewit Affiliation: Jun. 17, 2026 Quarterly reports must continue!

Ruth Hunter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruth Hunter Affiliation: Jun. 17, 2026 I am a retired nurse and my investments are important to my future. I also have an MBA so I know how easily dishonest business leaders can cheat the public and the number of companies run by dishonest people is at an all time high. Do Not put these companies in the dark for 6 months. Ruth Hunter. BSN, MBA

Ruth Hunter
“Love and compassion are necessities, not luxuries. Without them humanity cannot survive." — Dalai Lama

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Ruth Linder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruth Linder Affiliation: Jun. 17, 2026 Keep quarterly checks and balances. We’ve worked hard to save for retirement and we don’t need another ENRON.

Sent from my iPhone

RUTH PATIENCE'MIDCAP — Jun 17, 2026
Subject: S7-2026-15 From: RUTH PATIENCE'MIDCAP Affiliation: Jun. 17, 2026 We advocate for the continued requirement of quarterly financial reporting for publicly traded companies. This practice is fundamental to maintaining transparency and robust investor confidence within our financial

markets.

Regular disclosure of financial results provides crucial insights that enable shareholders, analysts, and the wider public to make informed decisions. It ensures a consistent flow of information regarding a company's operational performance, financial health, and strategic trajectory, fostering an environment of accountability for corporate leadership.

Eliminating or significantly reducing these reporting mandates could lead to diminished oversight, create an information vacuum for investors, and potentially introduce increased volatility and uncertainty into the market. Quarterly updates serve as essential checkpoints that promote corporate discipline, facilitate the timely identification of emerging trends or potential risks, and reinforce a commitment to both short-term performance and long-term value creation.

Upholding strong quarterly reporting standards is paramount for fostering a fair, efficient, and transparent financial ecosystem that ultimately benefits all stakeholders.

Ruth Robison — Jun 17, 2026
Subject: S7-2026-15 From: Ruth Robison Affiliation: Jun. 17, 2026 My name is Ruth Robison. I live in Hilo, Hawaii. I am retired. Social Security and pension from the University of Hawaii are my only sources of income. My retirement fund has individual stocks and mutual funds in it. I want to know what is going on with those investments. Quarterly reporting should be maintained. Thank you for the opportunity to comment.

Sent from my iPhone
Ruth E Robison, Ph D
UH Hilo
International Student Advisor, Retired
743 Kaumana Drive Bldg B
Hilo, HI 96720

Ruthann Scott — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ruthann Scott Affiliation: Jun. 17, 2026 I support keeping financial reporting 4 times a year or quarterly.

Sent from my iPhone

Ruthanne Bahri — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ruthanne Bahri Affiliation: Jun. 17, 2026 This is absolutely criminal! Is there any limit to the corruption in this administration!!

Sent from my iPhone

Ruud Dekker Ex lawyer (pensionado) — Jun 17, 2026
Subject: File No. S7-2026-15 From: Ruud Dekker Many people in Europe — myself included — will

be much more hesitant to invest in US stocks if companies stop filing quarterly earnings reports, especially since European markets will continue to require listed companies to publish quarterly results.

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ry- — Jun 17, 2026
Subject: S7-2026-15 Comment From: ry- Affiliation: Jun. 17, 2026 My dad lost 1/2 of his retirement overnight. Almost $500,000 overnight was worth $8. The executives walked away unscathed.

The Damson scandal = The Enron scandal.

Ryan Lloyd Lindner DDS, D-ABDSM

Ryan Carter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Ryan Carter Affiliation: Jun. 17, 2026 My name is Donna Carter. I am a housewife. Keep the companies reporting as they do now. My question is: why do they want to change the rules?

Ryan Mcpartlan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Mcpartlan Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Longer reporting windows mean that there is more time for bubbles to form and is bad for Americans. With modern tools it should be easier, not harder, to increase transparency.

Ryan Moore — Jun 17, 2026
Subject: S7-2026-15 From: Ryan Moore Affiliation: Jun. 17, 2026 I'm Ryan Moore, a contractor working in airfield maintenance. Please retain quarterly reporting and ensure that we are holding corporations accountable. It has been proven time after time that corporate self-regulation dies not work and has destructive consequences.

Ryan Oosthuysen — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Oosthuysen Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
If you buy shares in a company ; your buying an asset.

normally you like to check up on things you own. Imagine buying a house but not being allowed to check up on the inside of it?

You need to know how your asset is performing; it's the right of ownership.

Quarterly reports allow for that check of asset performance and are a bare minimum and need to remain in place.

By removing that check on performance you are removing the incentive to buy shares. If you cannot assess the performance of an asset you may as well by playing monopoly.

Monopoly is a game ; running the wealthiest economy on the planet is not a game .

R Oosthuysen

Ryan Weiss — Jun 17, 2026
Subject: S7-2026-15 From: Ryan Weiss Affiliation: Jun. 17, 2026 If it's because you don't have enough staff to process, okay. Otherwise, this should always be mandatory at this level. If it's twice a year, fine, but double the fines.

Ryan Woodman — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Woodman Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
More Transparency. Not less.

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s c — Jun 17, 2026
Subject: S7-2026-15 From: s c Affiliation: Jun. 17, 2026 Do we need to be reminded every few years of what happens when large scale financial enterprise refuses external oversight? Why reconsider something that has successfully forestalled the sort of high end grift that damages the economy as a whole?

HUMAN NATURE HASN'T CHANGED.
KEEP THE LAW IN PLACE.

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s gintert — Jun 17, 2026
Subject: S7-2026-15 From: s gintert Affiliation: Jun. 17, 2026 Please do not make it easier for bad people to get away with hiding unscrupulous business practices. Save the quarterly reporting requirements.

Susan Gintert, PE, ret'd

S Howard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: S Howard Affiliation: Jun. 17, 2026 I’m Sue Howard, vice president at Northern trust here in Chicago. As I reviewed the information about annual versus quarterly reporting, I am dismayed as to why a return to annual reporting is being considered. More

timely information is obviously better for the investor, the company— all stakeholders. There's truly no benefit to returning to less disclosure. On behalf of all investors who have worked hard and do not want to return to 1955, please reconsider this.

S L — Jun 17, 2026
Subject: S7-2026-15 Comment From: S L Affiliation: Jun. 17, 2026 Absolutely NOT! The consumer is suffering a lot already due to the Drumpf. Do not allow any more loopholes for the disgraceful money hoarders.

S Lasher — Jun 17, 2026
Subject: File No. S7-2026-15 From: S Lasher This is the COMPLETELY WRONG DIRECTION. The present rules should be maintained, as no legitimate business has any issues with the status quo. Regulatory review makes sense, this does not!! Concerned retail investor, who will consider this move as another way to eliminate transparency and extract power from the average American. I think many could divest at this point.

S Lee — Jun 17, 2026
Subject: S7-2026-15 Comment From: S Lee Affiliation: Jun. 17, 2026 The only reason you want LESS reporting is so you can hide MORE! Typically Trump bull **** to protect companies over people. I say MORE reporting, not LESS.
Sam Lee, scientist.

On the road response...

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s r — Jun 17, 2026
Subject: S7-2026-15 From: s r Affiliation: Jun. 17, 2026 More and closer supervision is vital. We don't need any more permitted, supported corruption and grift.

S S — Jun 17, 2026
Subject: S7-2026-15 Comment From: S S Affiliation: Jun. 17, 2026 The only reason this would be proposed is because someone got paid for it. Follow the money, and root out the corruption. Of course, if they are all corrupt and no one will ever be held to account (for now) then its kind of a moot point.
Im pretty sure this is the exact thing the SEC, as a FUNCTIONING entity, is supposed to stop.

S. A. — Jun 17, 2026
Subject: Comment on S7-2026-15 From: S. A. Affiliation: Jun. 17, 2026 This country is regressing in so many ways. Don't allow this too. Keep it QUARTERLY!

S. K. RICHARDS — Jun 17, 2026
Subject: S7-2026-15 From: S. K. RICHARDS Affiliation: Jun. 17, 2026 Our investments need to be protected. These people need to be held accountable.

Sabina Coronado — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sabina Coronado Affiliation: Jun. 17, 2026 Don't allow big money to rip off small investors! They have taken enough from the working class and need to share more information and more gains!

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Salllie Avino — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Salllie Avino Affiliation: Jun. 17, 2026 Quarterly returns are a must. Changes will force me to change my investment choices, as well. Don't force me to remove my money from the market.

Sallie Avino

Sally Allen Chew — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sally Allen Chew Affiliation: Jun. 17, 2026 Sally Chew, retired investor with significant funds in the market. I also help manage investments for my church. Reduction of frequency of reporting hurts investors by reducing transparency. These companies should have nothing to hide from us and should be continued to require reporting on a quarterly basis.

Sent from my iPhone

Sally Bond — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sally Bond Affiliation: Jun. 17, 2026 Keep quarterly reports for accuracy

Sally Bond Lowrey

Austin Tx 78759
Mobile: 239.823.5053
Email: SallyBondRealEstate@gmail.com

Sally Davis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sally Davis Affiliation: Jun. 17, 2026 Very bad idea to bypass quarterly reporting! We need to know what's happening with OUR money! As a 70+ retiree, I have less time to make adjustments in my portfolio!!
Finding it very hard to trust this administration!
Sally Davis
Retiree in South Carolina

Sally Edith Green — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sally Edith Green Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING. PROTECT YOUR RETAIL INVESTOR.

Sally E. Green
sally.green@colorado.edu
Associate Teaching Professor Emerita
Program for Writing and Rhetoric
University of Colorado at Boulder

Sally Morgan-welch — Jun 17, 2026
Subject: S7-2026-15 From: Sally Morgan-welch Affiliation: Jun. 17, 2026 KEEP ACCOUNTABILITY !.SEC 'S RESPONSIBILTY IS TO THE INVESTORS / CLIENTS NOT DONALD TRUMP ,& OLIGARTHS !

Sally Santos — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sally Santos Affiliation: Jun. 17, 2026 Not a good idea!!!!

Sent from my iPhone

Sam Chavez — Jun 17, 2026

Subject: S7-2026-15 From: Sam Chavez Affiliation: Jun. 17, 2026 My entire monetary stability rests in the market. A significant downturn would make it impossible to maintain my home, thus rendering me homeless.

Sam Goodstein — Jun 17, 2026
Subject: S7-2026-15 From: Sam Goodstein Affiliation: Jun. 17, 2026 People need to be responsible for their businesses. This is a ridiculous rollback.

Sent from my iPhone

Sam Moody — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sam Moody Affiliation: Jun. 17, 2026 It is insane to not require quarterly financial disclosure on publicly traded companies. It is irresponsible to the public that this is even being considered. Unscrupulous company executives could o tail favorable financing terms, do business with unsuspecting companies and go bankrupt before their various vendors would know. The employees, rank and file, pension plans could be jeopardized without them knowing. How would IRS know if their tax payments were correct? How would their debt holders know if their balloon notes would have enough cash to honor them? This is loaded with issues that could destroy our economy.

Samantha Carr — Jun 17, 2026
Subject: S7-2026-15 From: Samantha Carr Affiliation: Jun. 17, 2026 Do NOT short change Americans by cutting out much needed oversight for keeping companies honest. Do NOT cut quarterly reporting.

Samuel Monk — Jun 17, 2026
Subject: S7-2026-15 From: Samuel Monk Affiliation: Jun. 17, 2026 A quarterly report keeps those who are responsible for corporate integrity and compliance reminded that with position comes responsibility. Analysts and investors rely on honest and timely reporting. “Locks keep honest people honest.”

Sent from my iPad

Sent from my iPad

Sandra Boone — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Boone Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It's important in a democracy to keep transparent. Our country has enough problems already and you're considering taking this critical information away?? You will lose investors supporting our country's businesses by doing this. It creates an overwhelming LACK OF TRUST in the stockmarket and The SECURITIES AND EXCHANGE COMMISSION!!!! What else do you have up your sleeve!!!!

You are trying to take away our INDEPENDENCE ONCE AGAIN and make it harder for us to make the right choices!!!! Of course, this will be privlidged information for select people!!! Why are you even considering this!!! We need good people behind us that look out for us, not people who keep information to themselves!!!! Do you want the country to go down Hill even more???? Our country is built on a DEMOCRACY.!!!! This just makes me beyond angry!!!! We hear so many LIES now from our government it PREVENTS US from having any kind of FAITH IN OUR COUNTRY!!!! HOW DO YOU EVEN SLEEP AT NIGHT????

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sandra cook — Jun 17, 2026
Subject: S7-2026-15 From: sandra cook Affiliation: Jun. 17, 2026 Sandra Cook. Retired medical office manager/nurse, Pensacola, FL.
Please continue cto hold the SEC accountable quarterly. There is no reason to decrease accountability with other people's monies and livelihood. It's not that hard or time-consuming to do what is correct and legal. To remove that opens opportunity for illegal, immoral and corrupt actions. If it is too difficult, replace them with others who arent trying to cover up.

Sandra Cook

Sandra Grata — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandra Grata Affiliation: Jun. 17, 2026 Please do NOT discontinue quarterly reporting in favor of six month reporting.

I invested wisely during my career, and this is a source of income for me. Companies should be required to report at MINUMUM quarterly.

Thank you,
SM Grata
Public Safety Retiree

Sandra Hurtt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandra Hurtt Affiliation: Jun. 17, 2026 It's been tried before, I say leave it as is, not fair to the small invester .

Sandra Kroll — Jun 17, 2026
Subject: S7-2026-15 From: Sandra Kroll Affiliation: Jun. 17, 2026 What could possibly be “the point” in reporting more often vs less often—hmmm?! What is anyone trying so hard to hide?!

Former educator in both business and high school; entrepreneur, concerned citizen, and truth seeker.

Sent from my iPhone

SANDRA MOORE — Jun 17, 2026
Subject: Comment on S7-2026-15 From: SANDRA MOORE Affiliation: Jun. 17, 2026 Sandra Moore
CITIZEN AND RETIRED AND INVESTOR
HAVE YOU IDIOTS LOST YOUR EFFING MINDS? Get our of our money you idiota

Sent from my iPad

Sandra Pardun Retiree — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sandra Pardun Continue quarterly reporting. With AI, reporting is becoming easier and cheaper. Consider monthly reporting.

Sandra Skalba — Jun 17, 2026
Subject: S7-2026-15 From: Sandra Skalba Affiliation: Jun. 17, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Please keep it this way! Why change to twice a year? Keep accountability quarterly. I am writing to you from Hebron, Indiana.

Sandra Skalba

Sent from my iPhone

Sandra Zilka — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sandra Zilka Affiliation: Jun. 17, 2026 if we can't get monthly statements, they should at the very least remain quarterly, not semi annually!!!!!

Sent from my iPhone

Sandra Zilka — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandra Zilka Affiliation: Jun. 17, 2026 we should have monthly statements…..or at the very least continue quarterly. semi annual unfairly keeps us in the dark!

Sent from my iPhone

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sanduchi13 — Jun 17, 2026
Subject: S7-2026-15 Comment From: sanduchi13 Affiliation: Jun. 17, 2026 We're in a den of thieves. Giving them six months cover-up is detrimental to our health. We need more honesty and openness, not less.

Sandy — Jun 17, 2026
Subject: S7-2026-15 From: Sandy Affiliation: Jun. 17, 2026 DO NOT change the quarterly reporting to just twice a year. This will only serve to protect criminal behavior by CEOs who will "clutch their pearls" and cry "I didn't know!" Which we all know will be a bald-faced lie. We the people deserve better than this.

Sandy Aronds Commercial Real Estate Broker/Investment Sales and Leasing — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sandy Aronds This is ridiculous! Investors have a right to know quarterly (at a minimum) what's happening within the companies they invest in!! Keep the books open for all. Disclosure keeps everything moving.

Sandy Cash — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sandy Cash Affiliation: Jun. 17, 2026 My name is Sandra Johnson-Cash. I work as an accountant in Minnesota. If you get rid of quarterly reporting this will hurt the economy. We will lose money as we wouldn't know what us actually going on in a public trading company. Only insider trading would win in this case.

Sandy Hudson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandy Hudson Affiliation: Jun. 17, 2026 Sandy Hudson. As a retired senior relying on my savings, keep monitoring as it is so we know what's happening with our money.

Sent from my iPhone

Sandy Jameson — Jun 17, 2026
Subject: S7-2026-15 From: Sandy Jameson Affiliation: Jun. 17, 2026 Quarterly reporting is necessary for investors and economic stability. Helps to keeps confidence in the market by providing regular auditing.

Sent from my iPhone

Sandy Loya — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandy Loya Affiliation: Jun. 17, 2026 Keep them honest, quarterly reports should not be optional.

Sent from my iPad

Sandy McClernon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandy McClernon Affiliation: Jun. 17, 2026 I want the

quarterly reporting to remain in place!

Sent from my iPhone

Sandy P. — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandy P. Affiliation: Jun. 17, 2026 That would be disastrous. Please reconsider. There would be too many opportunities to hide earnings or losses and the consequences would be devastating to shareholders and, potentially, our
economy.

Yahoo Mail: Search, Organize, Conquer

Sandy Scheuble — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sandy Scheuble Affiliation: Jun. 17, 2026 Sandra Scheuble, Retired, We can't afford any changes that would affect our small stock portfolio. We need more transparency not less which is what this change would do. DO NOT RETURN TO THE FIFTIES!!!

Sent from my iPhone

Sandy Staats — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sandy Staats Affiliation: Jun. 17, 2026 No backroom bs

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sara A Elkins — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sara A Elkins I am old enough to remember the disaster of Enron and their CEO"s that caused their corporation to fail. Concerned people read about Enron"s many staff that had paid into pension plans for decades and close to retirement were left with nothing and too old to start over. Only because of this economic disaster that shook the U.S. economy was the new requirement made to CEO"s of large companies to file their financials quarterly. If that requirement is watered down to twice a year there will likely be more Enrons and the economic fallout will be even worse. If this change happens during the Trump years it will be seen as an economic failure of his White House team and a failure of the GOP leaders in Congress..

Sara Grimm — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sara Grimm Affiliation: Jun. 17, 2026 The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth. The corporate myopia blamed on quarterly reporting is, in the words

of one finance scholar, simply not supported by the evidence. If it isn't broken, don't break it. Sara G.

Sara Livermore — Jun 17, 2026
Subject: S7-2026-15 From: Sara Livermore Affiliation: Jun. 17, 2026 Hi. My name and is Sara Livermore, 64 years old and recently retired. I am living in Northern California, where my father started a company when I was a young girl. Two men, his VP and accountant, had 2 sets of books. Stole $400k from him and ruined our lives. I suffered and you must not change the SEC rules and make it easier for people to lie on their spreadsheets. Keep it the same or many will suffer. Thanks.

Sara Livermore
(707) 483-2951 cell

Sara Mays — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sara Mays Affiliation: Jun. 17, 2026 Please maintain quarterly reporting. We need more transparency with the companies we invest in not less. The world is watching so please keep your integrity and maintain quarterly reporting.

Sara Meredith — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sara Meredith Affiliation: Jun. 17, 2026 Sara Meredith, self employed artist, Wisconsin, I want to continue seeing quarterly reports on my retirement accounts it's how I know to make any changes for long term.

Sara Meredith
Communication Print Collective Mgr/ Operations team, Artist Smere Tactics She Her Hersl
smeretactics@gmail.com
www.smeretactics.com

Create your own email signature

Sara Powell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sara Powell Affiliation: Jun. 17, 2026 Not a good idea at all

Sent from my iPhone

Sarah Goode Public School Educator — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sarah Goode I believe that the proposed semi-annual reporting should be tabled. Quarterly reporting was enacted to allow more transparency with the hope that increased transparency could support more steady growth. Quarterly reporting has been successful in its aspirations. Semi-annual reporting would curb those successes: lessening transparency, and increasing volatility. Please maintain quarterly reporting. Thank you for the freedom to comment.

Sarah Lopes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Lopes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
This proposed change has overwhelmingly negative consequences. 99% of Donald Trump's ideas are bad, and this falls into that category. It's quite clear that the motivation is to allow a small group of insiders to manipulate and plunder the market while the masses are left in the dark. Please say "no."

Sarah S — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sarah S Affiliation: Jun. 17, 2026 Every investor needs to be treated the same no one should have inside information. This is getting more and more ridiculous all the time. I am not a person of glossy words but I know right from wrong and it is wrong for the wealthy to get information that the average investor does not get. Thank you

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Sarah Young — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sarah Young Affiliation: Jun. 17, 2026 I'm sure there are many reasons that the wealthy and those working in the financial sector would like less reporting and less transparency, but I hope that the SEC will do the right thing and protect the US economy and the public. If we have learned anything in the past several years, it is that our institutions are not corruption-proof. The untold damage that has been done to out government, our trusted watchdogs, and governing bodies and institutions will take years to discover and repair. We need safeguards in place as we cannot inherently trust those at the top to do the right thing. Please do not roll back and destroy the protections and transparency that have strengthened our economy. We need someone keeping them honest.

Sarah Young, disappointed and heartbroken citizen

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sarmstrongsja — Jun 17, 2026
Subject: S7-2026-15 Comment From: sarmstrongsja Affiliation: Jun. 17, 2026 I invest to pay for my retirement. I need to have access on how a business is doing, not wait 6 months. Please do not change reporting to every 6 months. I am very concerned it will have a negative effect kn my ability to support myself through retirement.

Sandi Armstrong

Sent from my Galaxy

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saro loucks — Jun 17, 2026
Subject: Comment on S7-2026-15 From: saro loucks Affiliation: Jun. 17, 2026 Please don't change the reporting model. If changing the reporting to quarterly lessens the baby boomers retirement funds the financial burden will destroy families and the social fabric of society.

Sent from my iPhone

Sasha S — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sasha S Affiliation: Jun. 17, 2026 We want quarterly reporting.
Serena Martino

Sent from my iPhone

Saudia Young — Jun 17, 2026
Subject: S7-2026-15 Comment From: Saudia Young Affiliation: Jun. 17, 2026 Transparency is dying!

+646 229 3210
www.saudiayoung.com

Sent from Proton Mail for iOS.

Saundra Romijn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Saundra Romijn Affiliation: Jun. 17, 2026 Definitely

continue quarterly reporting. It keeps things more honest and I need to know where my investments stand. Alternatively, I can just convert to gold. Thanks for keeping the public informed. Saundra Romijn, Retired.

Scarlet Lango — Jun 17, 2026
Subject: S7-2026-15 From: Scarlet Lango Affiliation: Jun. 17, 2026 What kind of future is being handed to us with this rule? Not only should this rule stay in place as it is, but an extremely sound ETHICS rule addition should be in place with it. Especially when CEOs are merely place holders and bloodline grifters.

Scarlett Ezell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Scarlett Ezell Affiliation: Jun. 17, 2026 C'mon SEC! You're trying to screw the fans who are loyal to an SEC team by eliminating quarterly reporting?!? Don't do this!

Denise Tarpley-Ezell, M.A.
Teacher of the Deaf and hard-of-hearing

SCOTT BAKER — Jun 17, 2026
Subject: S7-2026-15 Comment From: SCOTT BAKER Affiliation: Jun. 17, 2026 Secrets and lies already abound in your industry. It's the very least you can do and it doesn't cost you a dime.

Sent from my iPhone

Scott Beckstrand — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Scott Beckstrand Affiliation: Jun. 17, 2026 Keep it. What isn't broken doesn't need to be fixed.

Yahoo Mail: Search, Organize, Conquer

Scott Beliveau — Jun 17, 2026
Subject: S7-2026-15 From: Scott Beliveau Affiliation: Jun. 17, 2026 Scott, Phar. Tech, Chicago. Listen here, SEC. This matters to me because all of you in this current regime are grifting the hell out of the American people. There is no accountability to be found anywhere, anymore. You all are like a runaway train and now you all want to do away with quarterly reports??? Get the hell out of here! I know I can speak for the rest of America that gives a ****. Knock it off with that grifting nonsense and keep reporting your quarterly earnings. There is only just so much you executive dish out before the American people do something real about it. So, I am going to say this one more time.

Knock it off with this stupid **** already. We also know about the Dialogue group that meets behind closed doors regarding OUR futures. I have a list of people that are taking part in this. Especially Peter Thiel. Enough said.

Sent from my iPhone

SCOTT BROWN — Jun 17, 2026
Subject: S7-2026-15 From: SCOTT BROWN Affiliation: Jun. 17, 2026 Quarterly reporting keeps shareholders up to date with the most important information concerning the company's operations on a more timely basis. To delay reporting would affect important business decisions. Most importantly investor Information and the company's actual performance. The facts are important to see not statements from company officials who may have a reason to hide the facts

Sent from my iPhone

Scott Brustein — Jun 17, 2026
Subject: S7-2026-15 Comment From: Scott Brustein Affiliation: Jun. 17, 2026 It is essential! Keep it as it helps stabilize markets

Scott Brustein
Scott.brustein@gmail.com

Scott Haley The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Scott Haley Do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. Help the retail investor!

Scott Johnson — Jun 17, 2026
Subject: S7-2026-15 From: Scott Johnson Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY ITS THAT SIMPLE

Sent from my iPhone

Scott K — Jun 17, 2026
Subject: S7-2026-15 Comment From: Scott K Affiliation: Jun. 17, 2026 Scott Korba, CEO (MBA): Quarterly reporting is a standard for a reason. It's the only regular insight that investors have into otherwise "secret" activities being undertaken with our money. Texas, for example, is already weakening shareholder rights and we need all possible bulwarks in place to preserve investors' rights.

Scott Korba
scott.korba@gmail.com
Tel 949.375.2795

Scott Klein — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Scott Klein Affiliation: Jun. 17, 2026 Transparency on a quarterly basis is essential here in the usa. Quarterly reporting is the difference between people globally investing in the usa, or not.

I am a CFP professional entrusted in part with managing people's money over 30 years. I live in northern california.

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Securities offered through Equitable Advisors, LLC (NY, NY 212-314-4600), member FINRA, SIPC (Equitable Financial Advisors in MI & TN). Investment advisory products and services offered through Equitable Advisors, LLC, an SEC-investment advisor. Annuity and insurance products are offered through Equitable Network, LLC, which conducts business in CA as Equitable Network Insurance Agency of California, LLC. Equitable Advisors and Equitable Network are affiliated companies and do not provide tax or legal advice. Representatives may transact business, which includes offering products and services and/or responding to inquiries, only in state(s) in which they are properly registered and/or licensed. Your receipt of this email does not necessarily indicate that the sender is able to transact business in your state. Guardrail Financial and Insurance Services is not a registered investment advisor, and is not owned or operated by Equitable Advisors or Equitable Network. California Insurance License Number 0B48334.

For more information about Equitable Advisors, LLC you may visit https://equitable.com/crs to review the firm's Relationship Summary for Retail Investors and General Conflicts of Interest Disclosure.

Scott Mason — Jun 17, 2026
Subject: S7-2026-15 From: Scott Mason Affiliation: Jun. 17, 2026 A lax of accountability introduces opportunity for fraud and unfair practices. It was put in place to instill confidence in investing in the stock market. Reducing transparency will hurt the market and individual investors. I demand quarterly reporting. Scott Mason, registered voter in Michigan.

Scott N — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Scott N Affiliation: Jun. 17, 2026 Retain the current reporting schedule! Don't fix for less transparency.

Scott Norwood — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Scott Norwood Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Hello.
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and

retirement savings. I believe that your proposed rule advantages institutional investors over retired private investors like me and do not support that. Frankly I find it very odd that anyone would suggest these changes.
If you have too much time on your hands, may I respectfully suggest that you work to make insider trading in Congress and the Senate illegal?
Please stand down. Thank you.
Scott

Scott Norwood — Jun 17, 2026
Subject: File No. S7-2026-15 From: Scott Norwood Hello, I am a retired fellow and I need all the help that I can get information wise to make investments. Your proposed rule change appears to advantage corporate investors by disadvantaging retail investors. That is very wrong headed and unhelpful. The rationale provided for this rule change says it will save companies money. Guess what? Don't care! Please stop this. Thanks. Scott

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Scott Somers — Jun 17, 2026
Subject: S7-2026-15 Comment From: Scott Somers Affiliation: Jun. 17, 2026 This is total BS! Stop letting corporations hide everything behind that white curtain. Keep the reporting quarterly, and stop pandering to these oligarchs!

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scott whittet — Jun 17, 2026
Subject: S7-2026-15 Comment From: scott whittet Affiliation: Jun. 17, 2026 Save the corporations a little - cost the investors a lot. So, not just NO , but he*l NO

Scotti Wilkinson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Scotti Wilkinson Affiliation: Jun. 17, 2026 To reduce the timeframe for reporting only allows for more deception and diminishes the opportunity for accountability

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Scotty Henderson — Jun 17, 2026
Subject: S7-2026-15 From: Scotty Henderson Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING!

Seámus Farrell — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Seámus Farrell Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I review quarterly records of incorporated profiting organizations regularly, and I'll require their regular availability as I continue to evaluate such orgs.

Therefore, do not blindfold retail investors, and keep quarterly records public!

Sincerely,

Seámus Eoaghn Farrell

Sean — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sean Affiliation: Jun. 17, 2026 Wtf is wrong with you zealots! Leave our investments alone!

Sean Burrowes — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Sean Burrowes Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:

The entire investment sector is quite nuanced and success here is gained through information. Being the last to find things out as a retail investor decreases my ability to compete.

Sean Gaines — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sean Gaines Affiliation: Jun. 17, 2026 It is an absurd idea to remove safety measures required to protect us.
I am a Application Engineer in Building Automation and am very concerned that this would remove the accounting necessary to avoid illegal financial activities.
Regards,
Sean Gaines
Groton, MA

Sean Patrick Houlihan — Jun 17, 2026
Subject: S7-2026-15 From: Sean Patrick Houlihan Affiliation: Jun. 17, 2026 Keep the policy of quarterly reporting in place. It is the job of the securities exchange commission to maintain oversight and prevent corporate fraud. You must maintain transparency and stop white collar crimes. I also would like to see the cap on social security be raised so millionaires and billionaires pay the same percentage of income tax as everybody else. If someone on minimum wage pays 14% income tax then everybody else should also pay the same 14% income tax. Thank you for reading have a good day.

Sincerely

-Sean Patrick Houlihan

Sean Wagner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sean Wagner Affiliation: Jun. 17, 2026 I trade for my livelihood

and rely on quarterly numbers to make decisions.
Sean W

Sent from my iPhone

Sean Waweru — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Sean Waweru Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: As a young adult myself, I'm still new to this whole financial part of my future that I'm going to have to deal with. Although it might be scary dealing with all these finances, my fears won't put to bed without knowledge of knowing what my quarterly report says about my investments.

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sebbie buhler — Jun 17, 2026
Subject: S7-2026-15 Comment From: sebbie buhler Affiliation: Jun. 17, 2026 Stop helping the grifters and inside traders rob US!
Keep reporting every Quarter.
Do not hide the numbers so those on the inside can profit…
I do not trust the 47th administration. They are greedy liars and cheats.
Do NOT promote or support cryptocurrencies! The gold standard is just that.
I am a citizen, tax payer and have investments in the stock market through funds and retirement.
Thank you,
S.e. Buhler
Sebuhler@gmail.com

Selby Dorgan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Selby Dorgan Affiliation: Jun. 17, 2026 They deceive consumers already . This will only make it worse for consumers. Another way to enrich the rich.

Shamario Tatum — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Shamario Tatum Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Yalowizer, lobo, smith, Williams, Pemberton, universe, jara.

Shamus Patry — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shamus Patry Affiliation: Jun. 17, 2026 We need more transparency, not less.

Shanda Forish — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shanda Forish Affiliation: Jun. 17, 2026 Quarterly reporting should be the bare minimum we can expect as consumers. When consumers don't have access to

information about publicly traded companies, it makes it harder to make financial decisions. Shania Forish

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Shane Frink — Jun 17, 2026
Subject: S7-2026-15 From: Shane Frink Affiliation: Jun. 17, 2026 Do the RIGHT THiNG! Rich, selfish Americans should Suffer the same Consequences as the less fortunate!

Yahoo Mail: Search, Organize, Conquer

Shannon — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shannon Affiliation: Jun. 17, 2026 Do not end seasoning or reducing disclosers. Protect the public nonprofessional investors.

Sent from Shannon's iPhone

Shannon Jones — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shannon Jones Affiliation: Jun. 17, 2026 Quarterly reports are necessary and easy. There's no good reason to change

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Shannon Rossiter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shannon Rossiter Affiliation: Jun. 17, 2026 NO NEW/OLD RULE!!!

Sent from my iPhone

Shannon Stenberg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shannon Stenberg Affiliation: Jun. 17, 2026 Stop! Think about the retirees-small investor.

Shannon Stenberg

Shannon Wyrick — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shannon Wyrick Affiliation: Jun. 17, 2026 My opinion is that less than quarterly reporting is just another way for Washington to financially devastate the middle class. I am an educator and my pension will not cover my retirement.
I rely on quarterly reporting to support me in planning. I cannot risk losing any more money. I will work at campaigning against any elected officials who support this. Mary Wyrick, Texas

Yahoo Mail: Search, Organize, Conquer

Shari Adkisson — Jun 17, 2026
Subject: S7-2026-15 From: Shari Adkisson Affiliation: Jun. 17, 2026 We must maintain the quarterly reporting as it gives execs less mandated reporting allowing for less accountability Shari Adkisson 2000 1st St # N4 Alamogordo NM

Shari Trefethen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shari Trefethen Affiliation: Jun. 17, 2026 Quarterly reporting continues to benefit the largest number of people and entities with honest goals and intentions. Changing to longer gaps between reporting,1) has already been tested elsewhere in the world and the results have shown the actual compliance savings are modest, 2) results in degraded information flowing to ordinary investors and consumers (people the SEC is supposed to protect), 3) creates an unfair advantage for corporate insiders.
"Optional" isn’t helpful because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to me and investors like me. There are better ways to reduce reporting burden that don't degrade transparency for the average investor.

I rely on quarterly information to make decisions about my investment portfolio.
KEEP REPORTING QUARTERLY!!!
Thank you, Shari Trefethen
Interface Analyst

Shari Wynne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shari Wynne Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY!!!

Sharla Stanek — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharla Stanek Affiliation: Jun. 17, 2026 Hello
I oppose this bill.
This bill, moving the reporting to 6 months, will allow More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?
Also the savings is minimal.
Sharla Stanek
Safety inspector

Sent from my iPhone

Sharna — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharna Affiliation: Jun. 17, 2026 Quarterly! Every 6 months is

insufficient. Stop trying to allow businesses to manipulate the market and defraud investors with zero accountability.

Live, Laugh, Love.
Sharna

Sharon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sharon Affiliation: Jun. 17, 2026 This is a step backward and will not serve investors or our economy. Do not approve this. Organizations need to be held accountable for their use of funds and the current quarterly reporting does this.

Sharon — Jun 17, 2026
Subject: S7-2026-15 From: Sharon Affiliation: Jun. 17, 2026 We have an abundance of evidence that the opportunity to cheat and deceive readily available without checks and balances. Don't reopen that door.

Sent from my iPhoneSharon Lundstrom

Sharon Baker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Baker Affiliation: Jun. 17, 2026 Sharon Baker, Investor. I need to see how my investments are doing quarterly in order to make financial decisions

Sent from my iPhone

Sharon Bolt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sharon Bolt Affiliation: Jun. 17, 2026 What is the reason?

Sent from my iPhone

Sharon Butler — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sharon Butler Affiliation: Jun. 17, 2026 Please keep the reporting quarterly. I am a retired nurse and am 78 years old. It matters to me that I can see what is happening in my accounts quarterly. Sharon Butler, retired RN and Assistsnt Professor of Nursing, Augusta University,
Evans GA Thank you.

Sent from my iPhone

Sharon E. Conway — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sharon E. Conway Affiliation: Jun. 17, 2026 My name is

Sharon E. Conway and I live and work in The Woodlands, Texas. I am an attorney with over 35 years of experience. I currently own my own law firm, but I have previously been in-house counsel for a publicly-traded company.

Quarterly reports are ESSENTIAL. They help not only original investors, but also internal staff as well as potential investors to understand how that business is doing. Removing the quarterly reports takes away too much information from both current and potential investors – information they are entitled to in order to make sound decisions regarding that investment. Regulators also need this information to help root out corruption (though I am well aware that the current administration is a fan of corruption, since we see them engaged in it daily).

Quarterly reports are NECESSARY and IMPORTANT. Removing this requirement would cause significant harm and many investors will get burned. Do not remove the quarterly report requirement.

Sharon E. Conway
Attorney at Law
8000 Research Forest Drive
Suite 115 PMB 39
The Woodlands, Texas 77382
(281) 681-2230
SConway@SConwayLaw.com
www.SConwayLaw.com

Please forgive my typos, as this e-mail is sent from my iPhone.

Sharon Eichensehr — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Eichensehr Affiliation: Jun. 17, 2026 My name is Sharon Eichensehr and I'm a retired teacher from Illinois . I strongly support quarterly reporting and believe it is necessary.

Sent from my iPhone

Sharon Fisher — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sharon Fisher I am a Licensed Clinical Social Worker and care deeply about middle and class families that do not have the same resources as CEOs and Corporations. The current rules for quarterly reports are there for a reason so there is more transparency for how companies are run and the impact that has on the rest of us. You have the power to make a difference for generations to come. Take the necessary action to protect the people and maintain the current regulations

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Sharon Griffin — Jun 17, 2026
Subject: S7-2026-15 From: Sharon Griffin Affiliation: Jun. 17, 2026 This accountability becomes

more important by the quarter, literally. These companies will not report voluntarily and the ability to cross the line into apocalyptic damage increases as the millions, billions flow. Save Quarterly Reporting!
Sharon G.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sharon Hajny — Jun 17, 2026
Subject: S7-2026-15 From: Sharon Hajny Affiliation: Jun. 17, 2026 Keep the reporting quarterly! I am a retired social worker living in the Bay Area. I believe that it is essential to keep CEOs responsible about the corporations they head.

Sharon Heck — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Heck Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It's my right to make an informed decision on how to handle my investments with my hard earned money. it is unethical and unfair to withhold information from regular investors, such as myself. These quarterly reports are something I rely on. Do not take away this right!

Sharon Lachacz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Lachacz Affiliation: Jun. 17, 2026 What else is new.. .How much does the richest need to satisfy their greed?

Sharon Morton — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sharon Morton Affiliation: Jun. 17, 2026 Absolutely keep the reporting quarterly.
I’m an 81 year old widow who depends on my savings to survive. Don’t risk that for me and so many others.

Sharon Morton
59880 E 333 Rd
Grove, Ok 74344

Sent from my iPhone

Sharon Oneill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Oneill Affiliation: Jun. 17, 2026 Do the right thing & keep the present system. It is fair & has worked well to keep "sunshine" on where the common people have placed their hard-earned money. Changing to less information benefits those who have

sinister motives! Let's have open honesty prevail...it's the way of good government & fairness. Thank you!

SHARON Pearson — Jun 17, 2026
Subject: S7-2026-15 Comment From: SHARON Pearson Affiliation: Jun. 17, 2026 This is preposterous. As an investor I want to keep seeing quarterly reports. Let's not help foster hiding and corruption.

Sharon Pearson
Denver, CO
Get Outlook for Android

Sharon SR — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon SR Affiliation: Jun. 17, 2026 Our president, his family, legislators, C-suite executives and billionaires are already participating in insider trading. By changing the SEC rule to reporting every 6 months you are aiding and enabling this current criminality. If you have any residual concern for the future of our Democratic Republic for yourself and for your children, do not go forward with this 6-month reporting.

Sharon Rossi
Retail investor
1356 Oak View Circle
Rohnert Park, CA 94928
sharonSrossi@gmail.com

Sharon Valish — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Valish Affiliation: Jun. 17, 2026 Sharon Valish, retired. I believe that quarterly reports are necessary to hold public companies accountable to their investors. Note, investors. We are not just looky loos. We are stakeholders. Big or small we require transparency.

Sharon Valish
sharon.valish1@gmail.com

Sharon Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Williams Affiliation: Jun. 17, 2026 THE AMERICAN PEOPLE ARE BEING ROBBED OF ALL OF OUR RIGHTS AND THE RIGHTS ARE BEING GIVEN TO THE COMPANIES AND BILLIONAIRES!!! KEEP THE REPORTING QUARTERLY!!! WE NEED

MORE ACCOUNTABILITY, NOT LESS!!! SHARON WILLIAMS

Sent from my iPhone

Sharon Zink — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharon Zink Affiliation: Jun. 17, 2026 Let's not play more games. Transparency is needed and I for one have had enough of all the BS out there trying to convince us not quarterly is better...uh no. Keep it the way it is. Thank you.

Sharron Williams — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sharron Williams Affiliation: Jun. 17, 2026 Companies are already at the advantage and in the habit of disguising or downplaying the failures undermining their profitability, while the everyday investors are left in the dark. A lot can happen to change our opinions as stockholders in a six month period. We do not want to wait on the accounting for six months which keeps stockholders in the dark. This is Not in the best interests of the American public. The reporting needs to continue to be in quarterly intervals. Period
Thank you
Sharron Williams.

Sharyn L Raun Retired Human Resources Mgr — Jun 17, 2026
Subject: File No. S7-2026-15 From: Sharyn L Raun Face Book post

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Shawn Callahan — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Callahan Affiliation: Jun. 17, 2026 Quarterly disclosures help is make informed decisions, and the SEC shouldn’t take vital information away from all of us.

Shawn Denny — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shawn Denny Affiliation: Jun. 17, 2026 This should now be done because this further pushes our country toward the corruption that is so prevalent in the White House currently, this should be left alone and left at quarterly reporting

Sent from my iPhone

Shawn S — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shawn S Affiliation: Jun. 17, 2026 Shawn Sutton
Physician
SEC reporting quarterly, at least!
Especially with the rapid changes occuring in society, government and technology (AI) it is essential to keep the current schedule of reporting.

This helps to reduce fraud and ensures identification of any issues in a timely manner.

Sincerely,
Shawn Sutton

Shawn Sutton
ssutton163@gmail.com
603-724-5419 cell

Shawna E-K — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shawna E-K Affiliation: Jun. 17, 2026 As an investor this proposed rule is tantamount to encouraging insider trading and nefarious activities. My experience as a board member of companies is that any ability to hide the books results in unintentional or deliberate malfeasance.

S.J. Eddy Kissell

Shawna Kelsch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shawna Kelsch Affiliation: Jun. 17, 2026 Reporting must remain quarterly and not revert back to the 1955 method. This allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

Sheelah Freeman — Jun 17, 2026
Subject: S7-2026-15 From: Sheelah Freeman Affiliation: Jun. 17, 2026 Seriously?

Sent from my iPhone

Sheila Cart — Jun 17, 2026
Subject: S7-2026-15 From: Sheila Cart Affiliation: Jun. 17, 2026 Keep Quarterly reports going.

Sent from my iPhone

Sheila Foley Gildea — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sheila Foley Gildea Affiliation: Jun. 17, 2026 As an investing we muat demand that you continue with yiur quarterly filings. It is your responsibility! Stop these shenanigans to lower our stands across America. Let us stand for higher principles and working for your atock holders first, not yourselves first.

Thank you!
Sent from my iPhone

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sheila holley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: sheila holley Affiliation: Jun. 17, 2026 Sheila Holley here from California. I am a retired school administrator and depend on investments for survival. I do not get Social Security. I get retirement income from State teachers retirement (STRS) and an IRA. Please continue quarterly reporting so those of us like me can stay informed on our investments.

Sheila More — Jun 17, 2026
Subject: S7-2026-15 From: Sheila More Affiliation: Jun. 17, 2026 As If I actually had a say in this, yes it should be reported at least quarterly the thieving crooks! Never any accountability for any of them 💯

Sheilah Troiano — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sheilah Troiano Affiliation: Jun. 17, 2026 Sheilah Troiano Sales
I do not want to lose what small investment portfolio I have to fraud and irresponsible companies.

Sheilah Troiano
Co-Founder
Sempre Avanti Int'l Corp
281-961-0203
Sempreavantiimports.com
Thefoxyflower.com

"You are either on the way or in the way." -Les Brown

Shelagh Emmott — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shelagh Emmott Affiliation: Jun. 17, 2026 This is a change that benefits corporations and fraudsters, and handicaps small investors and retirees. The cutback in the SEC's capacity to investigate fraud makes this change even worse. Small investors need more protection, not less.

Shelagh Emmott
216 Indigo Lane
Athens, GA
30606

Sent from my iPad
Shelagh Emmott

Shelley Campbell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shelley Campbell Affiliation: Jun. 17, 2026 Please do not let this quarterly reporting come to pass. This is our money and we deserve to be updated monthly!!!! We already pay to much to these companies that and they have way more money than we do!!!!! I am retired in Indiana and need all the money I have skimped and saved for my retirement. Absolutely everything costs more and we need to know where we stand every month as our government continues to take things that do not belong to them!!! Please Please consider doing the right thing so people who worked all their lives and just want to be able to take care of themselves/and family can continue to rely on monthly reporting!!

Get Outlook for iOS

Shelley Dunham — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shelley Dunham Affiliation: Jun. 17, 2026 Keep it open & transparent. Many investors rely on reporting quarterly to evaluate their market investments. Quarterly is the responsible timeframe.

Shelley
"Have the audacity to believe that peoples everywhere can have three meals a day for their bodies, education and culture for their minds, and dignity, equality, and freedom for their spirits”
Martin Luther King (Norway 1964)

Shelley K Doherty — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shelley K Doherty Affiliation: Jun. 17, 2026 This will put many investors at risk, especially if a company is having any issues. Cooking the books quickly comes to mind as we all know they try to do their best to make their numbers look good. Do not make this change as it will be detrimental to the general public.

Sent from my iPad

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shelli dill — Jun 17, 2026
Subject: S7-2026-15 Comment From: shelli dill Affiliation: Jun. 17, 2026 This scheme of extending reporting to every 6 months instead of quarterly is a blatant open door for the most corrupt actors to gain the ability to fleece the American taxpayers even worse than they do now.
And it is at the worst it has EVER been now.
Shelli Dill, retired from 39 years in healthcare.

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Shelli Mendoza — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shelli Mendoza Affiliation: Jun. 17, 2026 Keep it as is, quarterly

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SHELLY BERKOWITZ — Jun 17, 2026
Subject: S7-2026-15 Comment From: SHELLY BERKOWITZ Affiliation: Jun. 17, 2026 Sure - that would expand the grift to billionaires. No surprise. DON’T DO THiS. WE WILL vote you out.!!

Shelly Crouch — Jun 17, 2026
Subject: S7-2026-15 From: Shelly Crouch Affiliation: Jun. 17, 2026 Michele Crouch, Community Care Coordinator, Columbus Ohio. Deregulation leads to fraud. Less oversight leads to increased opportunity for misconduct. Fraud hurts our communities financially and breaks trust. We need to build integrity and trust...not tear it apart. Keep Quarterly Reporting!

Caring for the under-served in our Communities,
Shelly

Shelly Crouch I Minister of Community Care
Faith Community Church, 2578 Sullivant Ave. Columbus, OH 43204
352-459-1570 I www.faithcommunitywest.com

Shelly Ellis — Jun 17, 2026
Subject: S7-2026-15 From: Shelly Ellis Affiliation: Jun. 17, 2026 Keep this reporting to keep trust

Shelly Ellis

Shelly Fauver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shelly Fauver Affiliation: Jun. 17, 2026 I’m opposed to changing this reporting process as an investor in the stock market I feel it is my right to be aware of how good or bad a business is doing. Please don’t change this process. Don’t take away my right to invest in what is best for my future welfare! Shelly Fauver / retired nurse living off of my investments!

Sent from my iPad

Sheran Childress — Jun 17, 2026

Subject: S7-2026-15 From: Sheran Childress Affiliation: Jun. 17, 2026 Keep them honest. Sign quarterly!

Sent from my iPhone

Sheree Cunningham — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sheree Cunningham Affiliation: Jun. 17, 2026 Ending quarterly reporting would invite deception to investors. I am Sheree Cunningham from Ky. I am retired and depend on accurate information. Please don't end quarterly reporting.

Sent from my iPhone

Sheri Blaikie — Jun 17, 2026
Subject: S7-2026-15 From: Sheri Blaikie Affiliation: Jun. 17, 2026 Sheri Blaikie retired, Upland Calif . No more cuts because without this, there will be no accountability

Sent from my iPhone

Sheri Russell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sheri Russell Affiliation: Jun. 17, 2026 Sheri Russell-Benabou, CFO Carson City Nevada. There is a reason for all regulations, and going backwards is not the way. This will create a trust issue with the stock market and there will be a crash! Getting information quarterly allows stockholders to monitor their ownership and make investment decisions. Without that information, I for one would not be investing in the stock market. Make the quarterly reporting more streamlined, but underlying information would still be subject to audit as it is now. This is how you continue to hold companies accountable. Deregulation doesn't mean tossing them all out the window, to me it means streamlining the process. What are we getting out of this? investor confidence. Okay, that is very important. So then, how can we make it simpler and still provide information while relieving some of the burden to the company. Going backwards to 1955 rules is like saying, let's go back to using a typewriter or an 8 track tape. There are reasons that rules and technology progress. Maybe quarterly reporting doesn't need the same level of audit, or maybe the size of the company, or the dollar valuation of the stock dictates the level of audit? Quarterly reporting allows for some level of investor confidence, and without it, the stock market will crash. There are many other investment vehicles.

Sheri Russell-Benabou
Chief Financial Officer
Carson City Nevada

Sent from my iPhone

Sheril Kaulback — Jun 17, 2026
Subject: S7-2026-15 From: Sheril Kaulback Affiliation: Jun. 17, 2026 Sheril kaulback. Retired, lebanon, mo. Please let's keep them honest. No get out of jail free card.

Yahoo Mail: Search, Organize, Conquer

Sherri Knutsen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sherri Knutsen Affiliation: Jun. 17, 2026 It’s very important

Sent from my iPhone

Sherri Viehman — Jun 17, 2026
Subject: S7-2026-15 From: Sherri Viehman Affiliation: Jun. 17, 2026 My name is Sherri.I am a farmer, every time some genius decides , they're going to take away financial rules,the reason for the rules becomes apparent very soon afterwards. The people who feel that these reporting rules are foolish and a pain in the ass are always criminal , always . Look at the letterhead on your desk. You are the securities and exchange commission, we understand the pressure you are under from a criminal pedophile president and expect you to do your job no matter how scared or threatened you are. America is counting on you to keep rank criminals from destroying our economy. Again.

Sherrie Silvis — Jun 17, 2026
Subject: S7-2026-15 From: Sherrie Silvis Affiliation: Jun. 17, 2026 Please don't give them the chance to lie, cheat and swindle anymore. They need to be kept in check. You give them the time and the better they can hide the crimes.
Far too lenient on them...

Sherrion Breen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sherrion Breen Affiliation: Jun. 17, 2026 Quarterly! Keep it!!

Sent from my iPhone mi

Sherry Bloom — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sherry Bloom Affiliation: Jun. 17, 2026 Quarterly reporting MUST BE RETAINED! It is imperative that the public a well as the business sector have timely information. We, the people, demand and DESERVE FULL & TIMELY information. Transparency is a MUST!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sherry Pikes — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sherry Pikes Affiliation: Jun. 17, 2026 They know that will hurt people and it's wrong, they should be ashamed to even want to do this!!

Sherry Rogers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sherry Rogers Affiliation: Jun. 17, 2026 This has been done before and it was not successful. Stop changing everything that is working. Maintain quarterly.

Sent from my iPhone
Sherry Rogers

Sherry Simmons — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sherry Simmons Affiliation: Jun. 17, 2026 Stay with the quarterly report

Yahoo Mail: Search, Organize, Conquer

Sherry Stover-Volker — Jun 17, 2026
Subject: S7-2026-15 From: Sherry Stover-Volker Affiliation: Jun. 17, 2026 You have to maintain quarterly reporting! This has to be mandatory to keep accountability

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Sheryl LaNoue — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sheryl LaNoue Affiliation: Jun. 17, 2026 I am very much against this proposed change. It did not work for the people in 1955 and it will not be beneficial now.

Sent from my iPhone

Sheryl Stephens — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sheryl Stephens Affiliation: Jun. 17, 2026 It needs to be done. 6 months in between is too long. The Trump corruption regime strikes again

Sent from my iPhone
Sheri

Sheryl Totzke — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sheryl Totzke Affiliation: Jun. 17, 2026 They need to maintain quarterly reporting to keep investors informed.
Sheryl Totzke. streamwood IL. Retired from Zurich Insurance Services

Sent from my iPad

Shine Rogers — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Shine Rogers Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please reconsider your proposed rule to reduce reporting requirements and public posted financials. "Retail" Main Street investors are already severely handicapped; without Bloomberg advanced data and news, delayed data feeds without fees, order fill that favors the brokerages, and a host of other aspects that radically increase the risk to small investors in favor of buisness and brokerages. We need more transparency, data that is not delayed or manipulated, and more frequent financial updates, not less, if anything. In this modern age companies know exactly where they are to the penny at any moment and have computer reporting to show it, they should be required to provide investors with mor up to date information than they already do, given the current rules were created a generation ago when the collation of the information was much more difficult to produce.

thank you.

Shirley Bossbach — Jun 17, 2026
Subject: S7-2026-15 Comment From: Shirley Bossbach Affiliation: Jun. 17, 2026 I prefer the quarterly, please,🙏.

Sent from my iPhone

Shirley Harbaugh — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shirley Harbaugh Affiliation: Jun. 17, 2026 We need quarterly reports!!

Shirley Luker — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shirley Luker Affiliation: Jun. 17, 2026 I do not want to go back to semi annual reporting. Please stay with the quarterly reporting. Shirley Luker Thompson, Louisville, KY

Shirley Waltz — Jun 17, 2026
Subject: S7-2026-15 From: Shirley Waltz Affiliation: Jun. 17, 2026 Keep quartly reporting with CEO'S signature certificate the report.
Shirley J Waltz
US citizen and Teacher
Shirleywaltz1@gmail.com

Shonda Vaughn — Jun 17, 2026

Subject: S7-2026-15 From: Shonda Vaughn Affiliation: Jun. 17, 2026 We need to keep policing these people from criminal activity and ripping off the people!! How ridiculous is our congress to remove the policies that protect the constituent's that voted you into office. So sick of this administration and their grifting 🤬🤬🤬

Shonda Vaughn
Realtor
eXp Realty
605-201-8418

Sent from my iPhone

Shonë McGirr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Shonë McGirr Affiliation: Jun. 17, 2026 Quarterly earnings reports have been the standard for 56 years now and experience has shown that markets and valuations do much better with quarterly reports than semiannual. Keep It Quarterly!!

Sent from my iPhone

Short Hops — Jun 17, 2026
Subject: S7-2026-15 Comment From: Short Hops Affiliation: Jun. 17, 2026 Keep the Public informed ESPECIALLY in this Day & Age where the Government & Media have lost all CREDIBILITY! It's clear the American TAX PAYERS MONEY is routinely robbed by our politicians VIA NGO'S ,ORGANIZED CRIME ,CORPORATIONS , ORGANIZED CRIME BOTH FOREIGN & DOMESTIC. CLEARLY THE FEDERAL GOVERNMENT IS NO LONGER CAPABLE OF PROPERLY COLLECTING & SECURING TAX PAYER FUNDS. THE GOVERNMENT AS WELL CORPORATIONS SHOULD BE SUBJECT TO "CONSTANT FIDUCIARY SURVEILLANCE" BY TECHNOLOGY SUCH AS " DOGE" WHICH DID AN EXCELLENT JOB OF EXPOSING THE GOVERNMENTS WASTE , FRAUD , THEFT & ABUSE.....

Sidney Garret — Jun 17, 2026
Subject: S7-2026-15 From: Sidney Garret Affiliation: Jun. 17, 2026 Keep the current system

Sent from my iPhone

Simon Lee — Jun 17, 2026
Subject: S7-2026-15 Comment From: Simon Lee Affiliation: Jun. 17, 2026 Keep it as is! Investors deserve transparency! Simon Lee, retired sales executive in life sciences

Sent from my iPhone

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sj roberts — Jun 17, 2026
Subject: S7-2026-15 Comment From: sj roberts Affiliation: Jun. 17, 2026 Bad policy makes for worse results- Businesses need more reporting and regulation not less- without oversight the consumer and, ultimately, the country loses. More money funneled to the oligarchy- do your job and provide the regulation we need!

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sk bateman — Jun 17, 2026
Subject: S7-2026-15 Comment From: sk bateman Affiliation: Jun. 17, 2026 Suzanne Bateman, Career in Healthcare.

Americans look to the SEC to protect us all. Quarterly reporting helps to minimize any unscrupulous actions.

Continue with Quarterly Reporting.

SK Joseph Funari — Jun 17, 2026
Subject: Comment on S7-2026-15 From: SK Joseph Funari Affiliation: Jun. 17, 2026 I like getting the figures quarterly, and I hope that stays. A change could be very costly to me in retirement. A hit would be catastrophic if Social Security becomes insolvent in 2036.
DON'T
MESS WITH WHAT WORKS!

Joseph Funari

Sent from AT&T Yahoo Mail on Android

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skibum789 (null) — Jun 17, 2026
Subject: S7-2026-15 Comment From: skibum789 (null) Affiliation: Jun. 17, 2026 It is important for small retail customers to have asset to this information to make informed decisions. These laws were put in place-lace to help keep financial systems stable and give some transparency. Big mistake to roll them back. I see no advantage to doing away with them.

Sent from my iPad

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sledcaa — Jun 17, 2026
Subject: Comment on S7-2026-15 From: sledcaa Affiliation: Jun. 17, 2026 We must maintain quarterly reporting for businesses. As an auditor before retirement, an investor and concerned citizen these quarterly reports give us visibility on an entity's performance in a timely manner and gives the public the information needed to make prudent decisions on investing.
Sheila East
Retired CPA
Maryland

Sent from my Galaxy

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snowmountain — Jun 17, 2026
Subject: S7-2026-15 Comment From: snowmountain Affiliation: Jun. 17, 2026 It is imperative that corporations be required to file quarterly. Loosening the standards and expectations can only lead to disastrous results. The SEC should mandate stricter policies, rather than allowing corporations yet further leniency.

Sent from my Galaxy

Soma Carr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Soma Carr Affiliation: Jun. 17, 2026 Please keep companies reporting Quarterly.

Sent from my iPhone

Sonja — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sonja Affiliation: Jun. 17, 2026 Corporations already have too many loopholes to avoid consequences for their actions, don't give them even more.

Souhail Chakri — Jun 17, 2026
Subject: File No. S7-2026-15 From: Souhail Chakri More information is always better, why let companies hide more?

SPD — Jun 17, 2026

Subject: S7-2026-15 From: SPD Affiliation: Jun. 17, 2026 To the SEC,
Having been responsible for SEC reporting for most of my career, the value and importance of current information to the public can't be dismissed.

Frequent reporting incorporates the internal process in preparing the reports for multiple reviews, analysis and verification of the data. Accuracy is improved when publications are reviewed at the multiple levels. Quarterly reporting keeps executive levels involved more frequently.

Please maintain the quarterly reporting. It is the responsible thing for maintaining high standards.

Regards,
Sallie Diederich
Retired CPA & Management Consultant to Financial Services Industry

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Spencer Bradford Pastor of Salem Mennonite Church, Freeman, SD — Jun 17, 2026
Subject: File No. S7-2026-15 From: Spencer Bradford I'm a minister in my 60s who will be relying on savings I've invested in the stock market for decades for my retirement and long-term care. The public accountability of self-interested executives has been essential to the stability and profitability of publicly traded investments like mine. Reducing quarterly reporting to semiannual reporting requirement threatens that stability and profitability for no reason that serves the public interest that the SEC is supposed to protect. This change would BETRAY that duty in fact. Do NOT make this change. Spencer Bradford, Pastor of Salem Mennonite Church, Freeman, SD 57029

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spokanehollands — Jun 17, 2026
Subject: S7-2026-15 Comment From: spokanehollands Affiliation: Jun. 17, 2026 I am nearing retirement age and changing this rule affects hard-working everyday investors like me. Shame on you.

Sent from my Galaxy

Spring Gates — Jun 17, 2026
Subject: S7-2026-15 Comment From: Spring Gates Affiliation: Jun. 17, 2026 Spring Gates, BSN, RN - Medically Retired Cath Lab Nurse
There is no sound financial reason why businesses should not report quarterly, as they have been doing. This gives investors, big and small, a window into what is going on with the companies they

are putting their hard earned money into. By removing this quarterly reporting, investors are left without the information they need to determine if they wish to keep investing in that company (companies) or not. Insiders may be able to divest themselves before the public is aware of any problems and are then left holding a bag of worthless stock. This hardly seems like a fair and equitable way to treat people who have invested in the company (companies), no matter how much that is. I, and many others, urge you to reconsider this change in policy.

Spring Gates

850-774-0181

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srzeta.detroit — Jun 17, 2026
Subject: S7-2026-15 Comment From: srzeta.detroit Affiliation: Jun. 17, 2026 As a retired small business owner, I object to this proposed change.
Thank you for encouraging corporate transparency.

SSnow — Jun 17, 2026
Subject: Keep reporting quarterly From: SSnow Affiliation: Jun. 17, 2026 Quarterly reports are crucial, especially with the market so volatile. Semi-annual is too infrequent for reporting financial figures. Please don’t not change the frequency to less often. Keep them quarterly.

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sstruhall — Jun 17, 2026
Subject: S7-2026-15 From: sstruhall Affiliation: Jun. 17, 2026 I live in Houston, no community should go through an Enron like debacle. We are still dealing with it.

Sent from my Galaxy

Stacey Helstrom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stacey Helstrom Affiliation: Jun. 17, 2026 Do not change it to the proposed 6 month window. I am like most investors who rely on transparency to make my decisions. Stacey Helstrom, North Dakota

Make it a great day!
Stacey Helstrom
Sent from my iPhone

Stacia Markowitz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Stacia Markowitz Affiliation: Jun. 17, 2026 No,no,no

Yahoo Mail: Search, Organize, Conquer

Stacy Connelly — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Stacy Connelly Affiliation: Jun. 17, 2026 Quarterly reporting must be maintained to provide the transparency investors must have to continue investing in the markets with some clarity around corporate performance. As a person heading into retirement after planning and saving my whole life, this proposed change leaves me at risk.

Maintain quarterly reporting.

Stacy Sanders
Project Manager
Box Elder, South Dakota

Sent from my iPhone

STACY NORRIS — Jun 17, 2026
Subject: S7-2026-15 Comment From: STACY NORRIS Affiliation: Jun. 17, 2026 Stacy Norris; retired teacher; I am heavily invested in the stock and bond markets through my state employee pension plan.
In matters of finance, there cannot be too much or too frequent transparency. Irregularities need to be caught sooner, rather than later, to be minimized and attributed to the culpable people or perhaps even to technical glitches.
Investors and investment firms themselves deserve vigorous and timely oversight.
A three month delay in the discovery of embezzlement, malfeasance, or technical/system failure can make the difference between a recoverable loss or salvageable business/retirement investment and irrevocable damage/failure.

Sent from my iPhone

Stan Kilbreth — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stan Kilbreth Affiliation: Jun. 17, 2026 I wish I could have a report every month and some do and I really love the transparency and to be on top of things.This six month thing is ridiculous.It's only going to hurt us investors.

STAN KILBRETH, NASHUA, NH, USA

Stanley Williams — Jun 17, 2026
Subject: S7-2026-15 From: Stanley Williams Affiliation: Jun. 17, 2026 Like the FDA , the SEC has sold out all decency for the corrupt dollars they put on their hell-bound pockets! Just like the FDA allow greedy corporations to use substance in their products like food coloring that all other industrial country had banded for cancer causing agents these demons continue to allow! I have never in my 70 plus years have ever witnessed the number of young people under 40 with cancer! It like the evil greedy beast are trying to commit genocide of human-beings to be replaced by robots! You figure it out!

Star Gazer — Jun 17, 2026
Subject: S7-2026-15 From: Star Gazer Affiliation: Jun. 17, 2026 Because I liked playing monopoly 😂

Steffney Pearce — Jun 17, 2026
Subject: S7-2026-15 From: Steffney Pearce Affiliation: Jun. 17, 2026 NO WAY! This needs to be kept and reported on a quarterly basis! There's enough corruption going on, as it is! I don't WANT any more corruption!

Stephanie Alter — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Stephanie Alter Affiliation: Jun. 17, 2026 As employers have stopped offering employee pensions & instead encouraged employees to initiate IRAs or other retirement accounts ,average Americans now depend upon the earnings from their long held IRAs/ retirement accounts to sustain them in their senior years Quarterly reporting insures accountability & offers the shareholders the opportunity to make more informed decisions about their retirement accounts
Please consider the impact that failing to hold companies accountable will have on their shareholders Thank you, Stephanie Alter, Retiree

Sent from my iPhone

Stephanie Bolton — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephanie Bolton Affiliation: Jun. 17, 2026 There's already enough corruption in business. They're just figuring a way to to take more.

Stephanie Heinrichs — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephanie Heinrichs Affiliation: Jun. 17, 2026 This is an obvious attempt to get away with illicit deals and corruption by allowing time to doctor records, and I am not falling for it. If I could have them reporting everything WEEKLY I would, but at the VERY least quarterly. Who would allow this? This is blatant corruptive insanity!

Stephanie James — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie James Affiliation: Jun. 17, 2026 I am writing to express my strong opposition to the Commission's recent proposed amendments aimed at scaling back the mandatory reporting framework and dismantling established investor notification and market display mechanisms. While the stated goal of these proposals is to reduce regulatory burdens and facilitate capital formation, the practical effect will be a severe degradation of information transparency, market clarity, and foundational protections for individual retail investors like myself.
As a retail investor, I rely heavily on consistent, structured, and predictable information to make informed financial decisions. The proposed shift toward a "private ordering" model—specifically the implementation of voluntary semiannual reporting on the proposed Form 10-S in lieu of standard quarterly Form 10-Q filings—represents a dangerous step backward for market transparency. Limiting corporate updates to a six-month cadence means retail investors will be left trading in the dark for extended blocks of time. Institutional investors and corporate insiders possess sophisticated tools and networks to glean real-time corporate health data; individual retail investors do not. Eliminating mandatory quarterly updates effectively institutionalizes an information asymmetry that disadvantages everyday market participants.
Furthermore, I am deeply concerned by the tandem proposals within Regulation NMS to rescind Rule 611 (the Order Protection Rule) and Rule 610(e) (the locked/crossed market provisions). Removing the requirement to prevent locked or crossed markets directly harms the clarity of displayed market data. Allowing these fragmented quotes to be broadcast under the Vendor Display Rule will introduce massive confusion into retail order routing. It compromises our ability to easily see and secure the true best available prices, undermining the public's confidence in the integrity of everyday trading infrastructure.
The SEC's primary mandate must remain the protection of investors and the maintenance of fair, orderly, and efficient markets. Relieving corporations of timely reporting burdens and reducing intermarket price protections at the direct expense of retail visibility does not fulfill that mandate.
For these reasons, I urge the Commission to reject these rollbacks, preserve the mandatory quarterly reporting framework, and maintain robust, centralized price display rules that ensure retail investors have an equal, transparent playing field.
Thank you for your time and your consideration of these comments.

Stephanie Lee — Jun 17, 2026
Subject: S7-2026-15 From: Stephanie Lee Affiliation: Jun. 17, 2026 Corporations and the people who run them generally have the morals of snakes. I don't trust them , and neither should you! Stephanie Lee

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Stephanie Netterville — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephanie Netterville Affiliation: Jun. 17, 2026 Please continue to provide quarterly reports as scheduled. As a retiree on a fixed income, I am in a vulnerable financial position and cannot afford further losses, especially those resulting from market manipulation or the prioritization of wealthy investors.

I am deeply concerned about the recent volatility and the lack of regulation surrounding cryptocurrency and "meme coins." It appears that political influence and unethical practices, such as insider trading and the manipulation of records, are being used to unfairly enrich a small group at the

expense of others.

I have had enough of these illegal acts and the lack of transparency. I trust that you will maintain regular reporting to ensure I am kept fully informed of the status of my holdings.

Sincerely,

S D Netterville

Stephanie Simons — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephanie Simons Affiliation: Jun. 17, 2026 Transparency needs to be increased, not decreased. Stop this deceitful proposal called 10-S.

Stephanie Tanguay — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephanie Tanguay Affiliation: Jun. 17, 2026 Quarterly reporting gives the average person a fighting chance to invest and not be impoverished in retirement. Charging this rule will help the wealthy get richer while the greatest risks will impact the most vulnerable investors. Please don't change this. We need some guardrails and transparency.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Stephen & Kathy Brassard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Stephen & Kathy Brassard Affiliation: Jun. 17, 2026 Absolutely not! Why would we go backwards? It is never a good idea to undo progress. That’s all this Administration seems to want to do. Undo what is right, undo science, undo history, undo humanity, undo America.

Sent from my iPhone

Stephen Campbell The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: Stephen Campbell Please retain Quarterly Reporting.

Stephen Finnell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephen Finnell Affiliation: Jun. 17, 2026 Stephen Finnell, Firefighter

This was tried before and it was changed back to quarterly reporting with good reason. This lesson has already been learned.

Sent from my iPhone

Stephen Levine — Jun 17, 2026
Subject: S7-2026-15 From: Stephen Levine Affiliation: Jun. 17, 2026 Stephen Levine, Mechanical Engineer (retired), Lewes, Delaware: Quarterly reporting has historically been shown to be most beneficial to the common man. We don't need another Enron! KEEP IT QUARTERLY!!

Sent from my iPhone

Stephen M Rathe — Jun 17, 2026
Subject: S7-2026-15 From: Stephen M Rathe Affiliation: Jun. 17, 2026 IEnding Sarbanes-Oxley is a big mistake that invites fraud and makes banks and big companies co conspirators against depositors and stockholders. It has worked since 2002. The market is thriving and companies are still doing quite well. Don't fix what's not broken.
Better to stop members of Congress and other insiders from trading on inside knowledge and voting for contributors' interests. Please keep protections in Place and consider more to protect American working citizens and small investors.

Steve Rathe

212 619 1475
Srathe@gmail.com

The test of our progress as a nation is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little.

Franklin D Roosevelt

Stephen Moniz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephen Moniz Affiliation: Jun. 17, 2026 There is simply no reasonable rationale for hiding relevant financial information from investors for six months. This proposal is a terrible idea and it would absolutely affect where I place my money.

Sent from my iPhone

Stephen Rock — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stephen Rock Affiliation: Jun. 17, 2026 Stop selling out the American public and KEEP quarterly reporting! The American public should be first and foremost in

ALL decisions and keeping quarterly reporting in place is a good start!

Stephen Snow — Jun 17, 2026
Subject: S7-2026-15 From: Stephen Snow Affiliation: Jun. 17, 2026 Please keep the quarterly reports for the CEO'S. There needs to be accountability for businesses so we don't have another Enron. Thank you for your attention to this matter. Henry Stephen Snow, Retired Ironworker, Daphne, Alabama

Stephen Snow

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stephen vanwinkle — Jun 17, 2026
Subject: Comment on S7-2026-15 From: stephen vanwinkle Affiliation: Jun. 17, 2026 If it ain't broke leave it the ****** alone. Less reporting is the last thing we need. More gaps means a better chance of bad behavior.

Stephen W Mellor CFA Retired CFO and Director — Jun 17, 2026
Subject: File No. S7-2026-15 From: Stephen W Mellor CFA Semiannual reporting is a massive step backwards and reduces transparency. Semiannual reporting is not in the best interests of stockholders. If Semiannual reporting is adopted the staff of approximately 5,900 SEC associates and contractors should be reduced proportionally.

Steve — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steve Affiliation: Jun. 17, 2026 There is no good reason to eliminate quarterly reporting except to allow corporations to hide things for longer periods of time. Quarterly reporting has been the rule for a long time and should remain so.

-SEF

Steve DeGroodt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steve DeGroodt Affiliation: Jun. 17, 2026 Do not stop the quarterly reports. It serves a very reliable purpose to track performance.
Otherwise, the unscrupulous seller can prevent a buyer from reading a timely report of a business's solvency and thus sell/unload an unhealthy business or property. Denial or prevention of access to timely transparent business records is not only unethical it is wrong.
Steve DeGroodt

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Steve DeGroodt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steve DeGroodt Affiliation: Jun. 17, 2026 Do not change the quarterly reports. It serves a very reliable purpose to track performance
Otherwise the unscrupulous seller can prevent a buyer from reading a timely report of a business's solvency and thus sell/unload an unhealthy business or propert. Otherwise denial or prevention of access to timely transparent business records is unethical and wrong.

Get Outlook for Android

STEVE ESTILL — Jun 17, 2026
Subject: Comment on S7-2026-15 From: STEVE ESTILL Affiliation: Jun. 17, 2026 I think this would be a shot in the foot for the government. All the baby boomers who are now 73 have to withdraw a percentage of their money from a retirement plan If they loose a third of their savings the that is less money the government would receive in taxes that have to be payed due to the RMD requirement

Sent from my iPhone

Steve FLEISCHUT — Jun 17, 2026
Subject: File Number S7-2026-15 From: Steve FLEISCHUT Affiliation: Jun. 17, 2026 SEC,

As an individual investor, I rely on quarterly 10-Q filings to make informed decisions about my portfolio. These reports provide audited, legally certified information that voluntary corporate communications simply cannot replace. Reducing filing frequency to semi-annual would cut in half the verified financial data available to retail investors like me — precisely the investors who own the majority of shares in smaller public companies most likely to adopt the new option. I urge the Commission to reject this proposal and preserve the investor protections that quarterly reporting provides.

Best,
Steve

Sandmill Investment Club est. 1984
"Leader in Small Odd Lot Purchases"

Steve Longnecker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steve Longnecker Affiliation: Jun. 17, 2026 Do not change the reporting!

Sent from my iPhone

Steve Lopez — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Steve Lopez Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Changing how the common man's access to information only hurts us, knowledge is power and limiting it will hurt everyday Americans

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Steve Martin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steve Martin Affiliation: Jun. 17, 2026 My name is Steve Martin , I'm 74 years old, retired and invested in the stock market. I am strongly against giving corporate America any more leeway to cheat lie and steal as well as pollute. Do not drop the quarterly reporting requirements. Steve Martin Charlotte North Carolina.

Steve None — Jun 17, 2026
Subject: File No. S7-2026-15 From: Steve This is bullshit. You want insiders to have double the information gap on retail investors. Stop being fucking criminals and start supporting the people.

Steve Oakes — Jun 17, 2026
Subject: S7-2026-15 From: Steve Oakes Affiliation: Jun. 17, 2026 Do not cut this! If anything. INCREASE IT TO MONTHLY!

Steven Oakes
U.S.Army Veteran, Desert Shield / Storm

Steve Oder — Jun 17, 2026
Subject: S7-2026-15 From: Steve Oder Affiliation: Jun. 17, 2026 As a matter of fact…. Why don’t we make it monthly?

Steve Ott — Jun 17, 2026
Subject: S7-2026-15 From: Steve Ott Affiliation: Jun. 17, 2026 CEOs have been looting USA destroying lives of hard working citizens. We need to increase it to monthly reporting!
-Lawrence Ott

Steve Ragan — Jun 17, 2026
Subject: S7-2026-15 From: Steve Ragan Affiliation: Jun. 17, 2026 Why decrease transparency?!? Keep companies and their leaders accountable!
Steven Ragan, Bronx, NY

Steve Rogers — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Steve Rogers Affiliation: Jun. 17, 2026 The reporting must be kept quarterly and SEC must look out for the retail investor.
This matters to me because I have saved my whole life to supplement my SS, and with future reductions expected in those benefits, it is important I am able to make money off my investments. Benefits going to just the rich is abhorrent!
Steve Rogers
Retired
Topeka, Ks

Steve Rogers

Steven Alpert — Jun 17, 2026
Subject: S7-2026-15 From: Steven Alpert Affiliation: Jun. 17, 2026 Why change something that is working? Why turned investing into the wild wild West? USA Taxpayers who are not paid on a W2 are required to file quarterly. Why should businesses file less frequently? It is important to investors to know where a company's finances are heading. More frequent reporting provides more insight to investors. Transparency is a good thing.

Steven Alpert
17 Meadowbrook Lane
Suffern, NY 10901

Sent from my iPhone

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steven burritt — Jun 17, 2026
Subject: S7-2026-15 From: steven burritt Affiliation: Jun. 17, 2026 I'm not a big time investor but this means what I do have invested carries a larger portion of my retirement success or failure within it. Markets can change quickly. I need timely, reliable, honest information. Don't remove the guardrails. Investors will get hurt. A lack of trust will spread like a cancer. Our nation, as a whole, will suffer through the additional opportunity for fraud that this would create. I would think any honest CEO would embrace the opportunity to keep Investors informed with the quarterly reports that are in place 'because' of the past abuses that took place due to the lack of guardrails. "If it ain't broke, don't fix it".

Steven Burritt

Steven Cohen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Cohen Affiliation: Jun. 17, 2026 Dear commissioners, Extending the reporting requirements from three months to six months does not serve the public interest. Please do not make this rule change.

Steven Cohen
344 Travis Dr.
Los Osos, CA 93402
Sent from my iPad

Steven Gaskill — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Gaskill Affiliation: Jun. 17, 2026 Transparancy is always better, especially with publicly traded companies. Keep the quarterly rule.

Sent from my iPhone

Steven Kettel — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Kettel Affiliation: Jun. 17, 2026 No More carpet greed destroying America!

STEVEN LEE — Jun 17, 2026
Subject: S7-2026-15 From: STEVEN LEE Affiliation: Jun. 17, 2026 It must continue without prejudice and not give top executives another avenue to exploit Americans. Our government today is an absolute disgrace and as the English say about us. In the end we finally get it right. Let's all hope so. Our current administration are corrupted and more, not less oversight(s) should be required.
Steven Lee
150 Greenwood Dr
Palm Coast, Fla. 32137

Sent from my iPhone

Steven Miller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Miller Affiliation: Jun. 17, 2026 Quarterly reports are an important part of my investment decisions. Helping by providing a level playing field of comparison. Publicly listed companies sign up knowing that quarterly reports are legally required. Don't change the rules.

Sent from my iPad
S J Miller

Steven Nottleson — Jun 17, 2026
Subject: S7-2026-15 From: Steven Nottleson Affiliation: Jun. 17, 2026 Please keep quarterly reports. Todays business world moves faster than ever. Reducing reporting to every six months reduces the chance shareholders will be blindsided by information that negatively affects their investment. Investors deserve that type of transparency.

Steven Ramlal — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Steven Ramlal Affiliation: Jun. 17, 2026 I support transparency in the stock market. Please retain quarterly financial reports!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android Steven Ramlal

Real Life Community Church
335 Glyndon Ave., Richmond, KY 40475
859-623-4639
stevenramlal@myrealchurch.org

"Equipping people to be real followers of Jesus."

We invite you to join us for an upcoming service at 10:45am Sundays and 7:00pm Wednesday Nights.
www.myrealchurch.org

Steven Shipp none — Jun 17, 2026
Subject: File No. S7-2026-15 From: Steven Shipp This change would only benefit big money parties. ...keep it as it is (at a minimum) for us small investors please!

Steven Whitman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Steven Whitman Affiliation: Jun. 17, 2026 How shady are you all going to get? REAL American citizens and tax payers have had enough! Your constituents!!! Leave it as is.

Stu von Wald — Jun 17, 2026
Subject: S7-2026-15 From: Stu von Wald Affiliation: Jun. 17, 2026 The more accountability, the better! Maybe it should be every other month!
Stu von Wald, stuvw12@hotmail.com
Peoria, AZ

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Stuart Weinstein — Jun 17, 2026
Subject: S7-2026-15 Comment From: Stuart Weinstein Affiliation: Jun. 17, 2026 Absolutely not. Informed investors are key to the various stock exchanges. Quarterly reports are essential to being informed

Stuart Weinstein
stuart.j.weinstein@gmail.com

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stuport — Jun 17, 2026
Subject: Comment on S7-2026-15 From: stuport Affiliation: Jun. 17, 2026 As a stockholder in dozens of U.S. companies it is ludicrous not to provide stockholders the quarterly information needed to make timely financial decisions. With the benefit of ai, reporting should be more often, not less. Without frequent updating I believe this could further serve mainly the interests of those whose wealth likely affords them an information advantage. Shame on those who are pushing for this regressive measure.

Sent from my Galaxy

Su Lynch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Su Lynch Affiliation: Jun. 17, 2026 Grace Lynch, Acquisions, Florida.
Regression lead to misinformation & open the way to fraud & corruption. This is never a positive move. What is the SEC trying to hide? Bad idea.

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subeyla shepard — Jun 17, 2026
Subject: S7-2026-15 From: subeyla shepard Affiliation: Jun. 17, 2026 Help to keep them honest🙏🟫

Sent from my iPhone

Sue Anne Guptill — Jun 17, 2026

Subject: S7-2026-15 Comment From: Sue Anne Guptill Affiliation: Jun. 17, 2026 Do not hide the information from the citizens..! Keep them QUARTERLY

Sent from my iPhone

Sue Clements — Jun 17, 2026
Subject: S7-2026-15 From: Sue Clements Affiliation: Jun. 17, 2026 Keep quarterly reports!

Sent from my iPhone

Sue Gallup — Jun 17, 2026
Subject: S7-2026-15 From: Sue Gallup Affiliation: Jun. 17, 2026 Susan Gallup, Transporter at HHS, LLC, Mercy West Hospital, and an ex-FRB Cincinnati employee of 27 years. I have seen the damage when accountability is not completed by company CEO, CFO, etc. It is not good for individuals or companies. Stick to reporting every quarter so accountability can be achieved.

Sue Heron — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sue Heron Affiliation: Jun. 17, 2026 I do not support the proposal to change the reporting!

SusanHeron
Graham, WA

Sent from my iPhone

Sue Kennedy — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Sue Kennedy Affiliation: Jun. 17, 2026 Quarterly reporting allows greater transparency — do not change to reporting only twice a year.

Sent from my iPad

Sue Lang — Jun 17, 2026
Subject: S7-2026-15 From: Sue Lang Affiliation: Jun. 17, 2026 Don’t change the reporting! Small investors need this information when deciding where to invest their money.

Sue

Sue Riendeau — Jun 17, 2026
Subject: S7-2026-15 From: Sue Riendeau Affiliation: Jun. 17, 2026 We already know we can't trust

them. Over and over they lie, cheat, and steal from people. We need this oversight do NOT give in to this chance to let them cheat and steal even more.

Sent from Yahoo Mail on Android

Sue Wray — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sue Wray Affiliation: Jun. 17, 2026 Keeping quarterly reports is essential to investing in companies. It is our right to see what is happening regularly and 6 months is too long to protect shareholders.

Sent from my iPhone

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supernova529 — Jun 17, 2026
Subject: S7-2026-15 Comment From: supernova529 Affiliation: Jun. 17, 2026 Hell no we got here and the quarterly rule was created because of Enrons corporate corruption. Hence it's necessary corporations are not to be trusted and must be regulated.

Sent from my Galaxy

Susa's Email — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susa's Email Affiliation: Jun. 17, 2026 There’s a reason quarterly reporting has been the rule thus far…BECAUSE IT WORKS. Industry insiders do not need more cover. Please keep the current rules.

Sent from my iPhone

Susan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Affiliation: Jun. 17, 2026 Please do not roll back SEC quarterly reporting- this will have negative effect on the marketplace. Full transparency is best way to go.

Regards,
Dr. Susan Colilla

Sent from my iPhone

Susan — Jun 17, 2026
Subject: File No. S7-2026-15 From: Susan Quarterly seems the proven method for increased accuracy and higher returns. Let’s stay on top with more trustworthy and accurate reporting. Thank you.

Susan Aldrich — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Susan Aldrich Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: Proposed changes

I disagree with the proposed changes to rollback financial reporting to less disclosure and only reporting twice a year versus quarterly. Also why is insider trading by tRump, his family, the cabinet, the senators, the representatives and anyone else being held accountable. The SEC has no problem jailing Martha Stewart for insider trading why are the previously mentioned individuals not being held accountable. Is the SECowned by tRump and maga now? WhenI had a financial license we made sure all rules were followed. Please advise the change in accountability and why the change.
Thank you
Susan H Aldrich
susanbetha@comcast.net
860-416-4662

Susan Arscott — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Arscott Affiliation: Jun. 17, 2026 We tried it before and it didn’t work, why go back to 1955 thinking. We have computers now and it’s easier to do the work. Quarterly reporting is essential to fiscal awareness of the company’s performance and its impact on the economy, the stock market and investors.

Sent from my iPhone

Susan Avenell — Jun 17, 2026
Subject: KEEP SEC FILINGS QUARTERLY From: Susan Avenell Affiliation: Jun. 17, 2026 ONE WORD:

ENRON

Sent from AOL on Android

SUSAN BILYEU — Jun 17, 2026
Subject: S7-2026-15 From: SUSAN BILYEU Affiliation: Jun. 17, 2026 The accountability is crucial as evidenced by the reason the requirements were put in place. Thus is not a burden for these CEO's

just another opportunity to support bad acting and the potential for abuse.

"I've learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel." Maya Angelou

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Susan Butsch — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Butsch Affiliation: Jun. 17, 2026 Do not roll back practices to the 195's. Transparency is required for all federal contractors and should be required of all financial institutions.

Susan's iPhone

Susan Carver — Jun 17, 2026
Subject: S7-2026-15 From: Susan Carver Affiliation: Jun. 17, 2026 Keep the quarterly reports. Accountability is important. Susan Carver US CITIZEN and Voter.

Sent from my iPhone

Susan Chastan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Chastan Affiliation: Jun. 17, 2026 We need to have quarterly reporting. I'm a retired educator and have contributed to my retirement portfolio. Don't make it easier to damage these savings.

Susan Curley — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Curley Affiliation: Jun. 17, 2026 The grifting has got to stop!

Sent from my iPhone

Susan Derum — Jun 17, 2026
Subject: S7-2026-15 From: Susan Derum Affiliation: Jun. 17, 2026 The public will lose f

aith in another established standard and the stock
market will suffer for it. This will give the SEC an out as they are aiding abd abetting. SUSAN DERUM RETIRED OPS Manager Financial Corporation People deserve to have faith that their investments are safe.

Susan Ennes Anderson — Jun 17, 2026

Subject: S7-2026-15 Comment From: Susan Ennes Anderson Affiliation: Jun. 17, 2026 I'm a retired librarian and I'm concerned that sensible regulation and transparency rules are being gutted across our democracy. Companies need to be held accountable by regular reporting to protect average investors like retirees whose pensions consist of ETFs and Mutual Funds. Quarterly reporting ensures companies follow established rules that protect investors. Do not allow companies to change reporting and potentially hide their activity from regulators. Protect the public. Sue Anderson

Sent directly from my brain

Susan Ensley — Jun 17, 2026
Subject: S7-2026-15 From: Susan Ensley Affiliation: Jun. 17, 2026 Please keep regs as they are.

Susan Franzen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Franzen Affiliation: Jun. 17, 2026 As a small business owner I have to pay quarterly taxes so yes make those big enterprises with huge accounting depts to file.

Sent from my iPhone

Susan Hill — Jun 17, 2026
Subject: S7-2026-15 From: Susan Hill Affiliation: Jun. 17, 2026 It was put in to effect for good reason and needs to remain in effect!!!!

Yahoo Mail: Search, Organize, Conquer

Susan Hoffmann — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Hoffmann Affiliation: Jun. 17, 2026 Please continue require quarterly reporting. Quarterly reporting is important for investors. It allows us to be better informed in regarding a company's financial performance, position, and growth potential. Which helps us to make informed decisions about buying, selling, or holding stocks. These reports help to insure transparency and accountability, which are crucial for investor confidence.

Sincerely

Susan Hoffmann

Sent from my iPad

Susan Ingle — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Ingle Affiliation: Jun. 17, 2026 I am Susan Ingle. I am retired. And I am so sick of companies hiding things and sneaking around trying to get more than

they deserve. And by doing that, they are taking what we deserve.

Susan Kalinowski — Jun 17, 2026
Subject: S7-2026-15 From: Susan Kalinowski Affiliation: Jun. 17, 2026 Accountability matters to me and 4 times a year is not excessive. I need to know the status of my meager investments because I don't have millions. Do right by the people you serve! Susan Kalinowski, Station Manager from Wilkes-Barre, PA.

Sent from my iPhone

Susan Keal — Jun 17, 2026
Subject: S7-2026-15 From: Susan Keal Affiliation: Jun. 17, 2026 Why are you considering allowing CEOs to cheat? Keep quarterly reports coming.

Susan Keal, Realtor
Michael Saunders & Company
941.320.1689
susan@sarasota.com

mls-client.com/F2F15814

Susan Lovett Delanoy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Lovett Delanoy Affiliation: Jun. 17, 2026 Quarterly reporting should be the minimum required- investors must be able to see what's going on in the companies they hold.

Sent from my iPhone

Susan Maeder-Chieffo — Jun 17, 2026
Subject: S7-2026-15 From: Susan Maeder-Chieffo Affiliation: Jun. 17, 2026 Rolling back the safeguards enacted after the Great Recession (2007-2009) so we can do it again? No problem for the wealthy or big corporations who will get bailed out. The citizens? Haha not so much right?

Susan Chieffo
19063

Sent from my iPhone

SUSAN MARLOW — Jun 17, 2026
Subject: Comment on S7-2026-15 From: SUSAN MARLOW Affiliation: Jun. 17, 2026 Leave the reporting quarterly. There is absolutely no reason to make changes.

Sent from my iPhone

Susan Mawhinney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Mawhinney Affiliation: Jun. 17, 2026 Keep it Quarterly! We want to keep track of companies that we work for, follow, etc.

Susan McCorry — Jun 17, 2026
Subject: S7-2026-15 From: Susan McCorry Affiliation: Jun. 17, 2026 Do not trust these folks to be honest or to do the honest thing!!

Susan McCorry 310.392.9244
"We're all just walking each other home."
Ram Dass

Susan McDonald — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Susan McDonald Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: the taxpayers need their 21 trillion back, the corruption is causing the "fall of Rome", cut it out. Thanks.

Susan McGilvra — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan McGilvra Affiliation: Jun. 17, 2026 My name is Susan McGilvra and I work as a finishing operator for a local laboratory notebook factory. I’ve worked my whole life and saved as much as I could while raising our two children. Quarterly reporting has kept me informed on how my investments are performing and allowed me to make adjustments as needed. This is a necessary part of keeping accountability! Leave the rules as they are. It’s hard enough trying to save enough to retire without having to track down information. Don’t change the rules!!!

Sent from my iPhone

Susan McLaughlin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan McLaughlin Affiliation: Jun. 17, 2026 You are actively enabling retail investor rip-offs and increasing the risks of retail investing with this proposal. What could possibly be the public interest benefit of reducing the frequency of disclosure from quarterly to semi annual? It's completely antithetical to your mission of investor protection and it will harm market integrity. A really bad policy idea that I hope never comes to fruition. Shame on those promoting this terrible idea.

Susan Moon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Moon Affiliation: Jun. 17, 2026 I do not support

changing the reporting rules for public reporting on investments, yield, etc. Quarterly reporting ensures that I can monitor my investments and hold accountable those who are investing with my money… it ensures everyone is working toward a common goal of increasing net worth. The reporting exists for good reasons and must stay. Fact is the negative impact could prevent me from ever being able to retire at all. Stop letting them doing things that harm the middle class.

Sent from my iPhone

Susan Moss — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Moss Affiliation: Jun. 17, 2026 Corporations already have too much power over daily citizens lives. Transparency in reporting & continual updates is our only accountability. It must not be reduced or further limited. Susan Moss, in WI, retired, voter, & concerned citizen.

Sent from my iPhone

Susan Niles — Jun 17, 2026
Subject: Comment on Semi Annual Reporting - S7-2026-15 From: Susan Niles Affiliation: Jun. 17, 2026 I do not support changes to quarterly reporting!

We cannot afford the impacts to our savings you will create with this change! It's been tried before and investment professionals agree it's a bad idea for investors!

Reducing reporting frequency devastates small investors by stripping away the timely financial data they need to safely protect their life savings.
The key negative impacts include:
Hidden Financial Traps: Six-month reporting gaps allow corporate financial trouble to brew undetected. Small investors can lose their entire life savings before a problem ever becomes public. Severe Market Crashes: Less frequent data causes massive, sudden stock price drops on earnings days. These unexpected crashes wipe out retirement portfolios instantly without warning. Unfair Institutional Advantage: Wall Street funds employ armies of analysts to dig up private corporate data. Retail investors rely solely on public reports, leaving them trading completely blind. Exploitation by Insiders: Longer public blackout periods give corporate insiders more time to sell off their own stock. They protect their wealth while leaving everyday savers holding worthless shares. q

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Susan Osborne — Jun 17, 2026
Subject: File No. S7-2026-15 From: Susan Osborne Why on earth would the SEC propose semi-annual reporting? For an administration who always boasts transparency, this smacks of fear that a catastrophe is about to happen! I agree with Buffet...leave the quarterly requirement alone.

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susan regan — Jun 17, 2026
Subject: S7-2026-15 Comment From: susan regan Affiliation: Jun. 17, 2026 I'm totally against it.

Again, the little man gets nailed to the wall. Total transparency.

Sent from my iPhone

Susan Riordan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Riordan Affiliation: Jun. 17, 2026 Susan Riordan, Retiree, St Louis Missouri, I'd like to maintain the quarterly reporting requirement for public companies. I need to know the financial health of my stocks because they will determine the quality of my retirement lifestyle.

Sent from my iPhone

Susan Roberts — Jun 17, 2026
Subject: File No. S7-2026-15 From: Susan Roberts Susan Roberts SLP Retired . Winfield , IL We are very Dependent financially on our investments. Loss of transparency and decreased reporting will affect our savings and therefore our ability to remain solvent and independent.

Susan Roush — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Roush Affiliation: Jun. 17, 2026 Stop trying to kill us. Susan Roush, graphic designer, Toledo, Ohio. It matters because I'm a person.

SUSAN SHEFFIELD — Jun 17, 2026
Subject: S7-2026-15 From: SUSAN SHEFFIELD Affiliation: Jun. 17, 2026 As a retiree who scrimped and saved during my working years, I am very concerned about this!! Please protect my savings by continuing to require quarterly reporting. As with all retirees, my savings are critically important for ensuring the remainder of my life!!! Thank you.
Susan Sheffield
Former Software Engineer for a major government defense contracting corporation, now living in Media, PA

Susan Shriver — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Shriver Affiliation: Jun. 17, 2026 We have a right to this information, otherwise investors are 'flying blind'. Keep the quarterly report system!

Susan Taylor — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Taylor Affiliation: Jun. 17, 2026 Great, if this goes through we (the ordinary folks) will get to lose money, and they won't have social security. This is not what is best for the people.

Regards,

Sue Taylor

Susan Tidwell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susan Tidwell Affiliation: Jun. 17, 2026 I am Susan Tidwell, widowed, retired, and living in middle Tennessee. I oppose the change from required quarterly reporting to bi-annual reporting. I have been an investor in the stock market for 30+ years, thereby being a supporter of the financial growth and stability of our country's economy.

I deserve and require at least quarterly financial reporting in order to make informed decisions concerning my current and future investments. It is hard enough making the decision to trust and invest with the limited information we currently receive. I would be hesitant to remain invested and would not make further investments in the stock market if reporting changes to bi-annually.

I hereby request that this proposal be voted against by the SEC members.

Susan Twomey — Jun 17, 2026
Subject: S7-2026-15 From: Susan Twomey Affiliation: Jun. 17, 2026 There is already a lack of transparency with finances, massive fraud, failure to disclose, and down right theft. It may feel like a burden to the SEC, but this country has given us enough burdens to bear, most especially during 45 and now 47. He is robbing the taxpayers blind. We need and demand accountability. Signed:
Susan Twomey
Retired
Illinois

Susan Wadsworth — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Wadsworth Affiliation: Jun. 17, 2026 In the interest of transparency to the American people the quarterly reporting should remain as is. The citizens of America are being hit financially from all sides and changing the way companies report financially would be another punch in the gut to the people of America. STOP!

Susan Warrenburg — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susan Warrenburg Affiliation: Jun. 17, 2026 Susan Warrenburg, retired, Florida. As an elderly investor with a small portfolio, quarterly reporting is extremely important for me to make informed decisions quickly. I oppose changing the reporting requirement.

Sent from my iPhone

Susan Ziemer — Jun 17, 2026

Subject: Comment on S7-2026-15 From: Susan Ziemer Affiliation: Jun. 17, 2026 Reportimg must remain quarterly!

Susana Padula — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susana Padula Affiliation: Jun. 17, 2026 I would move most of my investments abroad if this goes through.

Thank you,

Susana Padula

Susanne Alexander — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susanne Alexander Affiliation: Jun. 17, 2026 The people want to know what's going on quarterly so there's less time to fudge the records.
Susanne
Educator

Susanne Fleming — Jun 17, 2026
Subject: S7-2026-15 Comment From: Susanne Fleming Affiliation: Jun. 17, 2026 This is to much time given to before we can fix mistakes, problems or theft!

Susanne Lowman — Jun 17, 2026
Subject: S7-2026-15 From: Susanne Lowman Affiliation: Jun. 17, 2026 I believe the quarterly check and balance system is currently working.
It actually should be monthly and that should be addressed.
They should not be able to cut back.
That sounds sketchy to me.
Sincerely,
Susanne M Lowman

Susie D. Hillard — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Susie D. Hillard Affiliation: Jun. 17, 2026 I'm strongly opposed to this proposed change. It seems like another bad idea put forth by the crooked, greedy Trump administration to further fleece the American public. I'm a single, retired, terminally ill woman in Kentucky. I rely completely on savings and social security to make ends meet. This change would needlessly cut into my income, and for what?

Sent from my iPhone

Suzanne — Jun 17, 2026
Subject: S7-2026-15 Comment From: Suzanne Affiliation: Jun. 17, 2026 The more scrutiny, the less opportunity for insider trading and corruption.

Suzanne Dawson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Suzanne Dawson Affiliation: Jun. 17, 2026 Having worked for publicly traded companies, quarterly reporting forces a higher level of transparency and adherence to required standards. The public needs information to make investment decisions. Companies need to be held accountable - 6 months is a long time to keep things under wraps.

Keep corporate reporting quarterly!

Suzanne Dawson

Sent from my iPhone

Suzanne JohnsonVarney — Jun 17, 2026
Subject: S7-2026-15 Comment From: Suzanne JohnsonVarney Affiliation: Jun. 17, 2026 It's critical to reporting quarterly to help people protect their investments and keep transparency with the SEC.

Best,
Suzanne Johnson-Varney

Suzanne Lee — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Suzanne Lee Affiliation: Jun. 17, 2026 No, just no. We already tried this and it cheated investors.

SUZANNE MILLER Retired — Jun 17, 2026
Subject: File No. S7-2026-15 From: SUZANNE MILLER With the automated accounting & reporting systems currently available, medium and large corporations should be able to produce financial reports without problems on a monthly basis. Any discrepancies from automated reports should be red flags. Please do not reduce the reporting requirements. The less we know, the more that can be hidden.

Suzanne Picott — Jun 17, 2026
Subject: S7-2026-15 Comment From: Suzanne Picott Affiliation: Jun. 17, 2026 Hold these

businesses accountable.

Suzanne Picott

Suzanne Seymour — Jun 17, 2026
Subject: S7-2026-15 From: Suzanne Seymour Affiliation: Jun. 17, 2026 The requirement of quarterly reporting is a vital mechanism for assuring accountability in business practices. To relax this rule would invite the return to the permissive business climate that led to the devastating fallout of the Enron scandal.
Suzanne Seymour
Citizen
New Mexico

Suzanne Soganics — Jun 17, 2026
Subject: S7-2026-15 Comment From: Suzanne Soganics Affiliation: Jun. 17, 2026 Stop the grift!!! Enough of this nonsense- The gap between rich and poor grows wider as big corporations and billionaires get a pass and the rest of us can just give them everything we worked so hard for-

Sent from my iPhone

SUZANNE UNGER — Jun 17, 2026
Subject: Comment on S7-2026-15 From: SUZANNE UNGER Affiliation: Jun. 17, 2026 More oversight not less!! Enough with the giveaways to the billionaires

Sent from my iPhone

Suzette Davis — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Suzette Davis Affiliation: Jun. 17, 2026 WHAAAT? HOW DO WE STOP THIS?

Sent from my T-Mobile 5G Device
Get Outlook for Android

Suzi Fitzgerald — Jun 17, 2026
Subject: S7-2026-15 Comment From: Suzi Fitzgerald Affiliation: Jun. 17, 2026 Oh hail no! There is absolutely ZERO trust in what this evil administration has and is doing. Stop the madness, stop the cruelty and stop the manipulation we see from this group and what they are known for. JUST STOP!

Suzie Struhall — Jun 17, 2026
Subject: S7-2026-15 From: Suzie Struhall Affiliation: Jun. 17, 2026 I live in Houston, no community should go through an Enron like debacle. We are still dealing with it.

Suzy Bruce — Jun 17, 2026
Subject: S7-2026-15 From: Suzy Bruce Affiliation: Jun. 17, 2026 Suzanne Bruce retired, Danville, VA

Let's not give these CEOs 2 less times a year to be held accountable. Hold their feet to the fire. These reportings should be truthful!

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swimmer w — Jun 17, 2026
Subject: S7-2026-15 From: swimmer w Affiliation: Jun. 17, 2026 I was a victim of the Enron fraud… I worked for them for 30 yrs… lost it all… keep current laws and enforce them rigidly… jmw

Sent from my iPhone

Sydne Luebe — Jun 17, 2026
Subject: S7-2026-15 From: Sydne Luebe Affiliation: Jun. 17, 2026 Not only are you not putting criminal CEO's in jail, You are handing out a get out of jail card free!
DJT IS THE MOST CORRUPT PRESIDENT IN HISTORY AND YOU REFUSE TO DO YOUR JOBS

Sydne

Sydney Devereaux — Jun 17, 2026
Subject: S7-2026-15 From: Sydney Devereaux Affiliation: Jun. 17, 2026 My name is Sydney Devereaux, I'm a retired healthcare professional from New Mexico. In my opinion it would be a legal travesty to eliminate quarterly reporting and further corrupt Corporate America. This country is undergoing a severe rollback of ethics and illegal manipulation. I strongly feel this move would further corrupt the SEC.

Sent from my iPhone

Sylvia Paprzyca — Jun 17, 2026
Subject: S7-2026-15 Comment From: Sylvia Paprzyca Affiliation: Jun. 17, 2026 Quartely Repotong is the way to go! Continue doing this & stop "squeezing " the smaller investors. Don't be greedy for your zillionaire customers, treat us small investors fair!

T G — Jun 17, 2026
Subject: S7-2026-15 Comment From: T G Affiliation: Jun. 17, 2026 We need quarterly reports to manage our investments. There is enough corruption in the gov't already! We can't allow a bi-annual

reporting. It will amount to an easy path to more corruption and theft. KEEP quarterly reporting. Make cuts elsewhere!

Sincerely,
Tony Graves
931-210-0306

T S — Jun 17, 2026
Subject: S7-2026-15 Comment From: T S Affiliation: Jun. 17, 2026 Fraud all over this! Keep them accountable with reports coming in QUARTERLY. Why change a system that's not broke? Consumers have the right to know how much is being spent verse profit. This matters to me because of the future of American businesses are at stake. A lot of corruption can be made during six months of no reports.
KEEP THE QUARTERLY

Trudy Shelburn

T. Naber — Jun 17, 2026
Subject: Comment on S7-2026-15 From: T. Naber Affiliation: Jun. 17, 2026 EVERY time oversight & regulations of corporations & the financial industry are decreased the American people suffer catastrophic financial losses. No more foxes guarding the hen house. Keep public corporations reporting & being held accountable with quarterly reporting.

Talia Caparelli — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Talia Caparelli Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The proposed changes will not allow investors enough time or resources to make informed decisions. At a minimum, quarterly reporting must be maintained to protect the average American investor.

Tamara Thomas — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tamara Thomas Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: The proposed rule change from quarterly to semi annual reporting is bad for investors. Transparency in the market allows investors to make informed decisions in a timely manner and helps to prevent fraud and market manipulation. I hope you will seriously reconsider this change.

Tambra McCauley — Jun 17, 2026
Subject: S7-2026-15 From: Tambra McCauley Affiliation: Jun. 17, 2026 No change 👎

Tami Nelson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tami Nelson Affiliation: Jun. 17, 2026 Please protect the citizens of this country and keep business honest and transparent. Character is the only way to build riches there's no shortcut in any country worth it's salt knows this. Please protect the people and protect our nation on a hill.

Sent from my iPhone

Tami Zappa — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tami Zappa Affiliation: Jun. 17, 2026 Keep Quarterly reporting. It's imperative.

Tami Zappa

Tammy — Jun 17, 2026
Subject: S7-2026-15 From: Tammy Affiliation: Jun. 17, 2026 Quarterly reporting allows you to keep up with stastical data on companies allowing for trends in companies health to be spotted regularly.

Sent from my iPhone

Tammy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tammy Affiliation: Jun. 17, 2026 Keep the quarterly reporting.

Sent from my Galaxy

Tammy Bluewolf-Kennedy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tammy Bluewolf-Kennedy Affiliation: Jun. 17, 2026 This is theft, pure and simple. You know it. We know it. We see your greed and its destroying this country. STOP the BS. STOP the theft. STOP lying to, manipulating, and stealing from the American people. STOP catering to the 1%. STOP covering for illegal, immoral, unethical activities by these big businesses profiting off the backs of regular people living paycheck to paycheck - with more and

more of us unable to do even that! DO NOT APPROVE this!!

Tammy Bluewolf-Kennedy

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tammy kline — Jun 17, 2026
Subject: S7-2026-15 From: tammy kline Affiliation: Jun. 17, 2026 Must stay quarterly!!

Tammy McCoy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tammy McCoy Affiliation: Jun. 17, 2026 I am a retired woman with my retirement in the stockmarket. It's not much, but I don't need CEOs robbing me blind. Do not stop the quarterly accounting/reporting.

Tammy McCoy

Tamra Neer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tamra Neer Affiliation: Jun. 17, 2026 Stop the steal! I'm old enough to remember Enronc and other financial shenanigans that cost investors their savings.
Tamra S Neer CPA

Tamula Buckholz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tamula Buckholz Affiliation: Jun. 17, 2026 Quarterly reporting should continue.

Yahoo Mail: Search, Organize, Conquer

Tana Croteau — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tana Croteau Affiliation: Jun. 17, 2026 This is BS. Stop this now!

Tandra Johnson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tandra Johnson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I believe that this would affect our eggs ' nest, so to speak.; the common man's security for our future in of life status and security. This is the best way that I can explain it for now. I think that this is absolutely inconsiderate to the common man who struggles to maintain a semplice of security, while the wealthy has more than enough to sustain their security for a lifetime and beyond. How much more do they need, while we have to fight tooth and nail to survive?

Tanya Castiglione — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tanya Castiglione Affiliation: Jun. 17, 2026 I think this proposed rule is one more nail in the coffin of ordinary citizens. Without recent information, an investor is flying blind.

Tara Lewis — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tara Lewis Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I will take all my money and put it in a high security bank account if you do this.

Tara Mills — Jun 17, 2026
Subject: S7-2026-15 From: Tara Mills Affiliation: Jun. 17, 2026 Please, keep the CEO's mandatory quarterly reporting and NEVER change it.

Tara Short — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tara Short Affiliation: Jun. 17, 2026 Keep the reporting and transparency.

Your first Edventure Buddy,
Tara

Tara Short
Founder & CEO
Green Edventures
Eco Tours & Expeditions
Women’s Adventures
Educational Tours
Www.GreenEdventures.com

Tara@greenedventures.com
1-888-622-4911 x 1

Please excuse typos. I’m working from my pocket.

Taunya C — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Taunya C Affiliation: Jun. 17, 2026 Taunya Cook,Salon

Owner, in Maine. I am asking you to keep Quarterly reporting because profiting on investments is challenging enough, semi annually reporting can potentially cut into even more profitable income for everyday americans already trying their best to live the American dream please dont strip that hope from them

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Temple — Jun 17, 2026
Subject: S7-2026-15 From: Temple Affiliation: Jun. 17, 2026 In today’s world of high finance and corporate takeovers I am not sure we don’t need more reporting and certainty not less.

Sent from my iPhone

Tennessee Thud — Jun 17, 2026
Subject: S7-2026-15 From: Tennessee Thud Affiliation: Jun. 17, 2026 It's very simple: everyone must be held accountable for financial crimes. Fraud is one of the worst. "Thou shalt not steal." Fraud is stealing.

Without rigorous, regular oversight, the temptation is too great for many CEOs to engage in illegal financial activity. And investors have to carry the burden of those COEs' corruption, greatly eroding investment returns.

Keep this reporting frequent: KEEP IT QUARTERLY! It's the best tool to keep people honest.

Matthew Varhola
833 Union Crest Court
Sevierville, TN 37876

Teresa Barr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Teresa Barr Affiliation: Jun. 17, 2026 I am opposed to going backward. Tried and failed. Protect Americans not corporations.

Teresa Barr
3 Beryl Road
Cheltenham PA

Sent from my iPhone

Teresa Brusco — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Teresa Brusco Affiliation: Jun. 17, 2026 Don't change to semi annual reporting, please! Too much can change in 6 months. The system of quarterly reports is just fine. Thank you.

Yahoo Mail: Search, Organize, Conquer

Teresa Bullock — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Teresa Bullock Affiliation: Jun. 17, 2026 Keep reporting to every quarter!!! Do the right thing!!! Investors need every protection now !!! Teresa Bullock Painted Post New York 14870 General Manager Sorge's Restaurant Corning NY 14830. Protect our money !!!

Teresa Carpenter — Jun 17, 2026
Subject: S7-2026-15 Comment From: Teresa Carpenter Affiliation: Jun. 17, 2026 We follow our investments carefully and expect to see quarterly performance to help determine our investment activity. Please do not remove the requirement for these quarterly reports.

Sent from my iPad

Teresa Chylinski — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Teresa Chylinski Affiliation: Jun. 17, 2026 On the status of transparency investors must be informed quarterly.
It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

Teresa Gilbreath — Jun 17, 2026
Subject: S7-2026-15 Comment From: Teresa Gilbreath Affiliation: Jun. 17, 2026 Tired of all the millionaires who are serving the billionaires, tilting our economy in the division of classes further and further. Do not be changing rules to fit and fill the pockets of the Insiders and the uber wealthy.

Teresa Ryan-Henry — Jun 17, 2026
Subject: S7-2026-15 From: Teresa Ryan-Henry Affiliation: Jun. 17, 2026 Teresa Ryan-Henry, Westport, Massachusetts, So tired of Trump trying to pick the bones of our country to feed the rich. Corporations are Not people.

Teresa Wood — Jun 17, 2026
Subject: S7-2026-15 Comment From: Teresa Wood Affiliation: Jun. 17, 2026 Dear SEC

Quarterly reporting is essential for the investor community to make informed decisions and respond promptly to shifts in a company's financial trends. Furthermore, I believe it would be beneficial to limit the impact that analysts have on a company's strategic choices.

Best regards,

Teresa Wood

Terri Baillie — Jun 17, 2026
Subject: S7-2026-15 From: Terri Baillie Affiliation: Jun. 17, 2026 Keep quarterly statements. We want to know what is happening with the companies we invest in. Bi-annual statements do not show the true reporting that is needed to make sound decisions for the investor.
Terri Baillie
Louisiana

Terri Ferrier — Jun 17, 2026
Subject: S7-2026-15 From: Terri Ferrier Affiliation: Jun. 17, 2026 Keep quarterly reports and transparency! It is important and appropriate!

Terri Landis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Terri Landis Affiliation: Jun. 17, 2026 We need to know the reporting quarterly to check the status of our investments. Its not that difficult for companies to do and be responsible.

Terri Landis

Terri Pederson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Terri Pederson Affiliation: Jun. 17, 2026 The increased transparency of quarterly reporting increases confidence and therefore stability, leading to increased investment. Quarterly reporting should be maintained.

Respectfully,
Terri Pederson

Terri Tompkins — Jun 17, 2026
Subject: S7-2026-15 Comment From: Terri Tompkins Affiliation: Jun. 17, 2026 We have seen that we cannot trust people to be honest, so quarterly reports it is!

Terri Wilson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Terri Wilson Affiliation: Jun. 17, 2026 No. No. No.

Sent from my iPhone

Terry Chaverot-Campos — Jun 17, 2026
Subject: S7-2026-15 Comment From: Terry Chaverot-Campos Affiliation: Jun. 17, 2026 We have done away with accountability in so many levels, maintain the quality reports!

Sent from my iPhone

Terry DePasquale — Jun 17, 2026
Subject: S7-2026-15 From: Terry DePasquale Affiliation: Jun. 17, 2026 Quarterly or monthly

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Terry Hazlewood — Jun 17, 2026
Subject: S7-2026-15 Comment From: Terry Hazlewood Affiliation: Jun. 17, 2026 Keep quarterly reports

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Terry Holtz — Jun 17, 2026
Subject: S7-2026-15 From: Terry Holtz Affiliation: Jun. 17, 2026 The individual who say these rules aren't need because they are too costly are the individuals that will be costing the general public even more after they steal and corrupt the system again the follow guardrails are needed even more today

Executive accountability
The rules require top executives to personally certify that financial reports are accurate.
That makes it harder for CEOs to claim ignorance when fraud occurs.
In the Enron scandal, prosecutors argued that senior leadership, including Kenneth Lay and Jeffrey Skilling, bore responsibility for misleading investors. Certification requirements strengthen that chain of accountability.
Investor confidence and market integrity
Strong disclosure and internal-control rules help investors trust public-company financial statements.
If those safeguards are weakened, the risk of accounting manipulation rises, potentially increasing the cost of capital and reducing confidence in U.S. markets.
Fraud prevention rather than punishment after the fact
Internal-control and certification requirements are designed to detect problems early.
Preventing fraudulent reporting is generally less costly than investigating scandals, prosecuting executives, and dealing with bankruptcies after investors and employees have already suffered losses.

Sent from my iPhone

Terry Luciano — Jun 17, 2026
Subject: S7-2026-15 From: Terry Luciano Affiliation: Jun. 17, 2026 The only people benefiting are millionaires and the elite billionaires !

Terry Naffziger — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Terry Naffziger Affiliation: Jun. 17, 2026 Keep Quarterly reporting. Investors deserve to be fully informed.
Terry Naffziger. California retired.

Sent from my iPhone

Terry Paine — Jun 17, 2026
Subject: S7-2026-15 Comment From: Terry Paine Affiliation: Jun. 17, 2026 Keep Quarterly accounting..!

Sent from my iPhone

Terry Provost — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Terry Provost Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Stop stop your Rule S7-2026-15 as it disenfranchises retaile investors from having same rights to information access and/or make sensible fair/competive trade decisions in favor of big institutional investment organizations who don't rely on quarterly reports bc they have constant access to publicly held companies' leaders to protect their investments or sell off shares well before any reports are available now. So the lease SEC shall do is require continued quarterly disclosures for retail investors to have sense of companies leadership ROI and companies health for decisions as well.

Terry Zentner — Jun 17, 2026
Subject: S7-2026-15 From: Terry Zentner Affiliation: Jun. 17, 2026 Terry Zentner - retired. Machesney Park,IL. MY PRIVATE =TEAMSTERS PENSION FUND = WOULD BE AT RISKY INVESTMENTS IF LEGAL QUARTERLY REPORTING WERE CUT BACK. ITS SIMPLE = COMPUTERS MAKE COMPILING AND REPORTING EASY. KEEP THE EXCUTIVES SIGNATURES COMING. FIDUCIARY DUTIES ARE NEEDED= FROM CORPORATE MANAGEMENT. 6-17-2026

Terryendsley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Terryendsley Affiliation: Jun. 17, 2026 Do not change
The reporting to simi annul things are
Bad enough for Us little guys this will just
Make It worse Stand up and fight for us !

Sent from my mother’s basement

Tfm55x — Jun 17, 2026

Subject: S7-2026-15 Comment From: Tfm55x Affiliation: Jun. 17, 2026 To whom it may concern,

We did not go through all the economic turmoil of the past two and a half decades and enact the resulting regulatory legislation about corporate accountability and reporting simply so we could abolish all that hard work and progress on a whim under a far too lax administration. Do not dilute the strength of current quarterly corporate reporting rules.

Respectfully,
David Gunn

Thad Kirkpatrick — Jun 17, 2026
Subject: S7-2026-15 Comment From: Thad Kirkpatrick Affiliation: Jun. 17, 2026 My name is Thad. I'm a retired attorney. My life savings is invested in the market. Reducing reporting requirements makes investing in the market much harder. A BAD idea.

Thad Kirkpatrick
1026 Hillview Drive
Dandridge, TN 37725

The Kitsons — Jun 17, 2026
Subject: S7-2026-15 Comment From: The Kitsons Affiliation: Jun. 17, 2026 Keep.quarterly reporting. ALL investors should be kept informed at least quarterly.

Sent from my iPhone

The Motley Fool Community None — Jun 17, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Individual investors deserve more transparency, not less.

Thea Collier — Jun 17, 2026
Subject: S7-2026-15 From: Thea Collier Affiliation: Jun. 17, 2026 Please do not roll back this requirement for accountability! They need to be held accountable for their decisions!!! No repeat of Enron, please! Lack of accountability made Enron possible

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themitchells2000 — Jun 17, 2026
Subject: S7-2026-15 From: themitchells2000 Affiliation: Jun. 17, 2026 I was nearly 30 years old when Sarbanes-Oxley went into effect and have spent my career considering my own actions and others in my job. Accountability is necessary when the actions of a few impact the lives of many!

Quarterly reviews must continue!

Sincerely,

Tara Mitchell

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thepazmores — Jun 17, 2026
Subject: S7-2026-15 From: thepazmores Affiliation: Jun. 17, 2026 Deborah Passmore, retired Navy HR Director, Virginia. SAVE QUARTERLY REPORTING! Americans are SICK OF the utter lack of accountability for the richest Americans. Fraud is not a victimless crime. CEOs making $Millions do not need to cheat to get more! Please DO WHAT IS RIGHT. NOT buy more *favors* for the Trumps.

Sent from my Galaxy

Theresa Barreras — Jun 17, 2026
Subject: S7-2026-15 Comment From: Theresa Barreras Affiliation: Jun. 17, 2026 Why would you want to “scam” the public. If Social Security is ever privatized what would happen to seniors whose only income is their monthly income. (which is not an entitlement program) Why would you want to pull out $$$$ before reports are due

Sent from my iPad

Theresa Bonzey — Jun 17, 2026
Subject: S7-2026-15 From: Theresa Bonzey Affiliation: Jun. 17, 2026 Quarterly reports are very necessary in keeping those at the top honest ! Enron is a perfect example of why these reports need to continue given the current state of fraud happening in the government and billionaire companies !! Keep the swamp accountable !

Sent from my iPhone

Theresa Kuster — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Kuster Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
It doesn't matter if you think retail investors don't know how to read the financials. You need to keep

them available or every tweet by a moron is going to send the market spiraling in either direction every single day since their will be no explicit buffer to hype, speculation, and lies.

Theresa Quirk — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Theresa Quirk Affiliation: Jun. 17, 2026 Quarterly must stay.

Sent from my iPhone

Theresa Rodgerson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Theresa Rodgerson Affiliation: Jun. 17, 2026 Keep 1/4ly reporting. Don't open the door for more corruption and fraud.

Theresa Schrum — Jun 17, 2026
Subject: S7-2026-15 Comment From: Theresa Schrum Affiliation: Jun. 17, 2026 Theresa Schrum, Retired.
Jacksonvilke, FL

Protect my investments by requiring quarterly earnings reporting to stay mandatory for publicly held companies in order to reduce insider trading and fraud.

Theresa Vinciguerra — Jun 17, 2026
Subject: S7-2026-15 From: Theresa Vinciguerra Affiliation: Jun. 17, 2026 We want quarterly reports on our investments.
Theresa vinciguerra retired

Aliso viejo ca
It's important for investors to know what our advisors are up to. We pay good money for the information.

Theresa Vinciguerra

REALTOR® | Lic# 01204955
(949) 939-5188 cell or text
theresavinciguerra@gmail.com

First Team Real Estate

I am never too busy for your Real Estate questions or referrals!

Therese Bivins — Jun 17, 2026
Subject: S7-2026-15 From: Therese Bivins Affiliation: Jun. 17, 2026 Quarterly reporting is necessary to prevent fraud and abuse. Keep the reporting quarterly.

Therese Bivins

Theron Gabel — Jun 17, 2026
Subject: S7-2026-15 From: Theron Gabel Affiliation: Jun. 17, 2026 Timely reporting of business transactions and service accounts is important to prevent fraud and abuse. It was the bases of understanding how Enron messed up. We need the discipline of fair and timely accounting of business.

Theron Gabel

Thomas Bill — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Thomas Bill Affiliation: Jun. 17, 2026 Thomas Bill Retired State Texas Investigator Sebring, Florida 33870
Consistent reports submitted in partitioned time frame that's representing market conditions reflecting actual data points
that aren't diluted by expanded time frame.
KEEP REPORTING QUARTERLY!

Sent from AT&T Yahoo Mail on Android

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thomas braile — Jun 17, 2026
Subject: S7-2026-15 Comment From: thomas braile Affiliation: Jun. 17, 2026 Thomas Braile, resort worker, working class investor. Allow companies to get around quarterly reporting allows insiders to have unfair advantages in investing. More pain for the working class.

Thomas Chamberlin — Jun 17, 2026
Subject: S7-2026-15 Comment From: Thomas Chamberlin Affiliation: Jun. 17, 2026 Stop this evil necrocapitalism. Enough is enough; stop empowering sociopaths to suck the planet dry and kill us all.

Thomas Hale — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Thomas Hale Affiliation: Jun. 17, 2026 I am retired, and live in rural Maine. My retirement funds are invested with Merrill Lynch. my monthly income from my retirement funds is most of what I have to live on. My budget is very tight. Past history indicates that changing to semi annual reporting does not help the investor, it only helps the investment management company. Past history indicates that the proposed change could significantly devalue my essential savings.

Thomas Hyder — Jun 17, 2026
Subject: S7-2026-15 Comment From: Thomas Hyder Affiliation: Jun. 17, 2026 What scumbag dreamed this rule change up?

Sent from my iPhone

Thomas J. Thompson — Jun 17, 2026
Subject: File Number S7-08-026 From: Thomas J. Thompson Affiliation: Jun. 17, 2026 Sirs, I am NOT in favor of reducing the reporting requirements from quarterly to semi-annual reporting. The " anticipated" cost savings and "belief" that more companies may come public or stay public is not worth the lose of transparency. Let alone public trust! Please do not allow such corporate rhetoric to prevail. Thank you.

Thomas J. Thompson | Financial Advisor/Partner
Pinnacle Investments, LLC
315-251-1101 | 315-295-3854 | Toll Free: 800-982-0421
5845 Widewaters Pkwy., Suite 300, East Syracuse, NY 13057
TThompson@PinnacleInvestments.com | PinnacleInvestments.com

THOMAS JONES — Jun 17, 2026
Subject: S7-2026-15 Comment From: THOMAS JONES Affiliation: Jun. 17, 2026 As a small business owner, I understand the need for proper documentation. Also, corporations already have organized this informattio. The only losers in this change are honest people.

Sent from AT&T Yahoo Mail on Android

THOMAS KIRBY — Jun 17, 2026
Subject: S7-2026-15 Comment From: THOMAS KIRBY Affiliation: Jun. 17, 2026 Why does the SEC want less transparency? What are they wanting to hide. What purpose would this serve by going back to less transparency, less reporting?

Sent from my iPhone

Thomas R Caulkins — Jun 17, 2026
Subject: S7-2026-15 From: Thomas R Caulkins Affiliation: Jun. 17, 2026 Stop! Do not change the rules to benefit the corrupt (or soon to be).

Thomas Rhamstine — Jun 17, 2026
Subject: S7-2026-15 Comment From: Thomas Rhamstine Affiliation: Jun. 17, 2026 If corporations can't report quarterly take it private! The public, as shareholders, deserve to know what the financial situation is.

Life is Good

Thomas Snarski — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Snarski Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
case for it centers on reducing short-termism. Proponents — including a now well-known 2018 op-ed by Jamie Dimon and Warren Buffett, echoed by BlackRock's Larry Fink and referenced by Trump — argue that quarterly reporting compels executives to sacrifice long-term value creation in favor of hitting short-term numbers. There's also a cost argument: smaller companies in particular bear real compliance costs for quarterly filings that big institutional investors may not even need, since those investors often get more frequent disclosure through other channels anyway. Supporters also point out this mirrors how the US actually arrived at quarterly reporting in the first place — most NYSE companies were voluntarily reporting quarterly before it became mandatory in 1970 — so making semiannual optional just lets the market sort itself again rather than forcing one cadence on everyone.
The case for it centers on reducing short-termism. Proponents — including a now well-known 2018 op-ed by Jamie Dimon and Warren Buffett, echoed by BlackRock's Larry Fink and referenced by Trump — argue that quarterly reporting compels executives to sacrifice long-term value creation in favor of hitting short-term numbers. There's also a cost argument: smaller companies in particular bear real compliance costs for quarterly filings that big institutional investors may not even need, since those investors often get more frequent disclosure through other channels anyway. Supporters also point out this mirrors how the US actually arrived at quarterly reporting in the first place — most NYSE companies were voluntarily reporting quarterly before it became mandatory in 1970 — so making semiannual optional just lets the market sort itself again rather than forcing one cadence on everyone.

THOMAS SPALDING — Jun 17, 2026
Subject: S7-2026-15 From: THOMAS SPALDING Affiliation: Jun. 17, 2026 Yes. Try to keep the crooks honest and protect the common people

Sent from my iPhone

Thomas Spear — Jun 17, 2026
Subject: S7-2026-15 From: Thomas Spear Affiliation: Jun. 17, 2026 As a shareholder, I can't imagine why anyone WOULD want the companies they invest in to not share how well they're doing as often as possible. It should be more reporting; not less.

Thomas Spear

Thomas Westerman — Jun 17, 2026
Subject: S7-2026-15 From: Thomas Westerman Affiliation: Jun. 17, 2026 No more CEO amnesty. Just because they were paid far more than the rest of the corporate employees doesn't mean they aren't held to a high judicial standard, in-fact it should be a well higher judicial standard.
Not to mention "deterrance" (not incentivization) of future ceo crimes.

Sent from my iPhone

Tiffiny Dooley Mom, Teacher, Small Business Owner — Jun 17, 2026
Subject: File No. S7-2026-15 From: Tiffiny Dooley Let's just be honest and transparent. I think if people want to get quarterly reports only they should have the option to select that but I think that if people want to know information when they want to look it up, it should be available. It's 2026, so why would we need to go backwards? Let's move forward with transparency and honesty so we can be better informed and make better decisions for ourselves. As investors we should have the right to know what we're investing in and how companies are doing. It just seems more honest and upfront. Let's not add rules that encourage secrecy.

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tim baker — Jun 17, 2026
Subject: S7-2026-15 From: tim baker Affiliation: Jun. 17, 2026 Dont not roll back the reporting ! The hyensa will wreck theyr company.and damage the U.S.

Tim Broadbent — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tim Broadbent Affiliation: Jun. 17, 2026 I do not support this at all! I have worked too hard in the private sector to risk half my savings to get wiped away! I own a small business and will not survive this type of thing! Located in SWMO I am a physical

therapist of 30 yrs trying to plan a retirement date. This nonsense will send me to my grave working til the very last day!!!!

Sent from my iPhone

Tim Henry — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Henry Affiliation: Jun. 17, 2026 Retain quarterly reporting. This should be a minimum requirement, given the speed at which financial conditions change in today's world.

Sent from my iPad

Tim Peters — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Peters Affiliation: Jun. 17, 2026 What is the harm in keeping quarterly reporting? It hurts no one and helps to hold companies accountable more often. All companies track their finances on a monthly basis so reporting every third check is no hindrance to them. Reducing the reporting period does nothing but open up the honest investors to losses due to insider trading and grift. Enron was not a one-off accident. Quarterly reporting was added after that fiasco to prevent recurrence. Remove that rule now and the issues associated with Enron will repeat, sooner rather than later.
Thank you,
Tim Peters
Recently retired Manager

Tim Schaefer — Jun 17, 2026
Subject: S7-2026-15 From: Tim Schaefer Affiliation: Jun. 17, 2026 HEY SEC: Quarterly reporting is ESSENTIAL for WE THE PEOPLE! REMEMBER FOR WHOM YOU WORK! Quarterly reports are necessary to provide consistent, transparent, and timely data about a company's financial health. However, the SEC has proposed making these filings optional, permitting companies to report semiannually. WE THE PEOPLE argue mandatory frequency remains essential for investor protection and market stability.

Yahoo Mail: Search, Organize, Conquer

Tim Sweet — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Sweet Affiliation: Jun. 17, 2026 No no no

Sent from my iPad

Tim Torkilsen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Torkilsen Affiliation: Jun. 17, 2026 S.E.C.,

I am writing in opposition to changing the rules around quarterly reporting. We have seen time and again, deregulation lead to negative results for our economy. Case in point the Great Recession of 2008. The unregulated free market leads to increasing greed and poor decisions that harm all in society. The negative impacts of this change will far outweigh the benefits. Best, Tim Torkilsen, Lutz, Fl

Sent from my iPhone

Tim Wood — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tim Wood Affiliation: Jun. 17, 2026 The quarterly reporting is not providing TOO MUCH information, but semi-annual would provide TOO LITTLE. Investors will demand more and will find other sources that may not meet the degree of accuracy that reporting to the SEC requires. Being newly retired, I'm also interested in seeing that my savings are not adversely impacted through improper valuation.

Tim Wood, retired Quality Assurance professional, Ohio

Sent from my iPhone

Tim Wozny — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Wozny Affiliation: Jun. 17, 2026 This is totally absurd, companies need to be more transparent in their financial reporting. We can not let this happen. The foxes can not guard the hen house. This is many people's future and changing this standard will result in fraud.

Tim Wozny — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tim Wozny Affiliation: Jun. 17, 2026 This is totally absurd, companies need to be more transparent in their financial reporting. We can not let this happen. The foxes can not guard the hen house. This is many people's future and changing this standard will result in fraud

Tim Wozny.

Timothy Gemmill — Jun 17, 2026
Subject: File No. S7-2026-15 From: Timothy Gemmill Stop this! Do not do this! This is wrong and hurts individual investors!

Timothy O'Dell — Jun 17, 2026
Subject: S7-2026-15 Comment From: Timothy O'Dell Affiliation: Jun. 17, 2026 If my earnings go missing because of this corrupt rule, expect a relentless and merciless legal crusade to claw back every single dime from those responsible. I will use every mechanism of the law to hold you personally, financially accountable. It will be a grueling, exhaustive, and financially devastating process, for you.

Sent from my iPhone

Timothy Whitney — Jun 17, 2026
Subject: S7-2026-15 From: Timothy Whitney Affiliation: Jun. 17, 2026 Every back pedaling from regulations put in place to protect us is breaking the backs of the middle class.

Sent from my iPhone

Tina Angle — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tina Angle Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:My view on rule S7 2026 5
I feel strongly that quarterly disclosures are necessary and important. Please do not change this rule.

Tina Bombardo — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tina Bombardo Affiliation: Jun. 17, 2026 Quarterly reporting should stay, this move to every 6 months is a bad idea. We need more transparency not less.

Tina Chiavetta — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tina Chiavetta Affiliation: Jun. 17, 2026 No way no thank yoi

Sent from my iPhone

Tina Garner — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tina Garner Affiliation: Jun. 17, 2026 Another level of corruption by big business!

Tina Gulotta-Miller — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tina Gulotta-Miller Affiliation: Jun. 17, 2026 Don’t stonewall

the American people who pay the taxes in this country. Businesses should be transparent 24/7. Transparency is our right!

Tina Miller
San Luis Obispo California

Tina Morgan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tina Morgan Affiliation: Jun. 17, 2026 This is wrong on so many levels

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Tina OBrien — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tina OBrien Affiliation: Jun. 17, 2026 Please have the SEC continue quarterly reporting. This is important to prevent corruption.

Tina

Tina Raffelson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tina Raffelson Affiliation: Jun. 17, 2026 I can't afford your catering to million, billion, and now trillionaires. You need to keep reporting the way it is, quarterly. We also need to stop Congressmen and women from trading with inside knowledge. My small portfolio with my hard earned money is all I have to leave my children. A third of it might not be much, but to me it's a lot. Please consider average citizens when making these decisions. The big money boy's club is not affected adversely. Tina Raffelson/Retired Library Associate and Veteran/ Ohio

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Tiny Nasworthy — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tiny Nasworthy Affiliation: Jun. 17, 2026 Keep the quarterly report, NO MORE THRFT

Tiny Nasworthy

Flamingo Auto Group West

www.FlamingoAutoGroup.com

Tj Donahoe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tj Donahoe Affiliation: Jun. 17, 2026 NO tj Donahoe. owner

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Tl Cooper — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tl Cooper Affiliation: Jun. 17, 2026 Do your job and hold this administration accountable.

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tlemfehr (null) — Jun 17, 2026
Subject: S7-2026-15 Comment From: tlemfehr (null) Affiliation: Jun. 17, 2026 Keep quarterly reports!

Sent from my iPad

To Niya M Scott-Smith — Jun 17, 2026
Subject: S7-2026-15 From: To Niya M Scott-Smith Affiliation: Jun. 17, 2026 Quarterly reporting needs to remain. I have previously worked for the SEC Legal Department. I know firsthand how less frequent reporting gives wealthy criminals more time to hide assets and clients less time to find out their life's savings have been stolen and squandered. Stop protecting the oligarchy of pedophiles and ebenophiles.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Todd Fraser — Jun 17, 2026
Subject: S7-2026-15 Comment From: Todd Fraser Affiliation: Jun. 17, 2026 Need to be kept in place for transparency. Reporting less.give more room.for larger swings and bigger losses. There is a reason it was made quarterly. Learn from history don't repeat mistakes from it.

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todd joersz — Jun 17, 2026
Subject: S7-2026-15 Comment From: todd joersz Affiliation: Jun. 17, 2026 Tjoersz, business owner. What are the benefits of doing this, if any? It only puts businesses at a higher risk of failure.

Sent from my iPhone
TJoersz

Tom Beauchamp — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tom Beauchamp Affiliation: Jun. 17, 2026 The average man is who gets taken on this situation! SEC needs to take action to on not allowing the reduced reporting!

Sent from my iPhone

Tom cole — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tom cole Affiliation: Jun. 17, 2026 For the average citizen, investing in public companies carries significant risks which are almost entirely managed by a company's reporting. History teaches us that when we are dependent on these reports, frequency, truth and accuracy are critical factors investors need to be assured of in order to make good decisions. Extending the period between reports will result in decreased accurate speculation making the American public more vulnerable to the inevitable skewed unofficial information being presented by other information sources.
Coupling the rise of artificial intelligence use in creating reports while increasing the period between required, accurate financial disclosures creates an environment ripe for abuse.
Turning back the clock to semi annual reports is a wrong move and clearly suggests a corrupt collusion between regulators and the regulated.
In fact, with the advances of computer technology and digitized information since quarterly reporting was first mandated, regulators should be pushing for more frequent reporting since the data is more readily available than in the past.
Loosening reporting requirements by extended report periods is a very bad idea.

Please protect American investors and reject extending the reporting periods.

Tom Cole
Memphis, Indiana

T12

Tom Johnson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tom Johnson Affiliation: Jun. 17, 2026 A very bad idea.

Sent from my iPhone

Tom M — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tom M Affiliation: Jun. 17, 2026 As a shareholder I want to know what the status of my holdings are quarterly. Stop the secrecy. Tom Martin, Lancaster PA

Tom Martin 201-650-2955

Tom Magnus — Jun 17, 2026
Subject: S7-2026-15 From: Tom Magnus Affiliation: Jun. 17, 2026 Quarterly reporting is MANDATORY as a tool to ensure, on a regular and ongoing basis, to keep corporations honest. To do so less frequently leaves too much room for getting out of line and cheating and requires too much to clean up the mess once finally discovered. It also reminds those being monitored that they

are being watched on a short term reporting basis. KEEP IT QUARTERLY.

Thomas G Magnus

Tom McBride — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tom McBride Affiliation: Jun. 17, 2026 Quarterly is the standard. Allowing less transparency will create more risk and uncertainty for investors. There is always a hidden agenda to deceive
and avoid honesty to make an extra dollar. Tom McBride

Sent from Yahoo Mail on Android

Tom Postlewaite — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tom Postlewaite Affiliation: Jun. 17, 2026 Keep the reporting sequence QUARTERLY! I want to know a company's PERFORMANCE quarterly. Transparency will help keep my investments safe.

Tom Rabil — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tom Rabil Affiliation: Jun. 17, 2026 1. People and processes are already set up for quarterly reporting
2. Analysts and investors have their methodology set up for quarterly reporting
3. No significant savings identifiable on the reporting side through semi-annual
4. Which investor honestly wants less insight into the company he invests in?

Sent from my iPhone
Tom Rabil Vice President of Finance ..... STULZ Air Technology Systems, Inc. 1572 Tilco Drive I Frederick, MD 21704 trabil@stulz-ats.com www.stulz-usa.com Connect with us:
The contents of this e-mail message and any attachments are confidential and are intended solely for addressee. The information may also be legally privileged. This transmission is sent in trust, for the sole purpose of delivery to the intended recipient. If you have received this transmission in error, any use, reproduction or dissemination of this transmission is strictly prohibited. If you are not the intended recipient, please immediately notify the sender by reply e-mail or phone and delete this message and its attachments, if any. Please consider the environment before printing this email.

Tom Rosenbaum — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tom Rosenbaum Affiliation: Jun. 17, 2026 My name is Tom Rosenbaum and I am a tax accountant. I honestly think companies should do this every month and not just quarterly. We have the people and the technology. This isn't just about jobs for accountants. This is to protect investors and reveal the truth. The more data points the better.

Sent from my iPhone

Tom Shugart — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tom Shugart Affiliation: Jun. 17, 2026 Tom S. / Trades / As dividend investor, I need information that is as current as possible to make informed decisions. The more that is hidden, the less chance my holdings will be profitable. There's also more chances that "fraud" could happen.
Theres no legitimate reason that SEC should pass this. Let's keep the honest, honest.

Tom Swartz — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tom Swartz Affiliation: Jun. 17, 2026 Please reject the move to less transparency in the market and maintain quarterly reporting. Thank you.

Thomas and Pat Swartz Orlando, Florida

Tom Terry — Jun 17, 2026
Subject: S7-2026-15 From: Tom Terry Affiliation: Jun. 17, 2026 Don’t change the SEC current rules

Sent from my iPhone

Tom Trawick — Jun 17, 2026
Subject: S7-2026-15 From: Tom Trawick Affiliation: Jun. 17, 2026 Keep Quarterly reporting

Sent from my iPad

Tom Westheimer — Jun 17, 2026
Subject: S7-2026-15 From: Tom Westheimer Affiliation: Jun. 17, 2026 In the computer age quarterly is not a big deal and they should keep it

• Never message anything you would not say in person
• Be loyal to peace, justice, the social good
• Patriotism is your conviction that your country is superior to all other countries because you were born in it. -- George Bernard Shaw

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Tommie Nieman - Camp Nieman — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tommie Nieman - Camp Nieman Affiliation: Jun. 17, 2026 NO! BAD IDEA REHASHED!

Tommie Nieman

"Faith is not about everything turning out OK; Faith is about being OK no matter how things turn out."

Toney Grim — Jun 17, 2026
Subject: S7-2026-15 From: Toney Grim Affiliation: Jun. 17, 2026 Enron was Americans getting ripped off! I work for a major corporation in the Aerospace industry. I am an inspector for commerical aircraft in South Alabama. I remember Enron and all the Americans that lost their life's savings. Americans committed suicide because of this. Movies have been made about it and laws were enacted because of it. It was important then and it is important now. It's always the middle class tax payer getting ripped off by large corporations and the Federal government. It's time to stop ! Period! I require my elected officials to Save Quarterly Reporting acts and laws and to never vote to abolish these acts or support anything or anyone that does.

Toni Bork — Jun 17, 2026
Subject: S7-2026-15 From: Toni Bork Affiliation: Jun. 17, 2026 Toni Bork. Retired health professional. New Orleans, La. Do not roll back any requirements concerning quarterly reporting. Why is it that we never seem to learn from our past mistakes. Financial regulation & enforcement is an absolute necessity in protecting employees of large companies and the individual investor like myself.

Toni Notar — Jun 17, 2026
Subject: S7-2026-15 From: Toni Notar Affiliation: Jun. 17, 2026 Do not allow this to happen. It is your job to protect the citizens and ensure open, fair and accurate quarterly reporting. Stop aiding the destruction of our country and our values. Toni Notar, Retired, Lincoln California

Sent from Toni’s IPhone

Toni Scofield — Jun 17, 2026
Subject: S7-2026-15 From: Toni Scofield Affiliation: Jun. 17, 2026 Do NOT change the CEO certification rule!

Tony and Joanna — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tony and Joanna Affiliation: Jun. 17, 2026 With the speed that tech and AI is developing, reporting should be speeding up, not slowing down. Why aren't we

moving to real time or near real time? If you're laughing because it's impossible, you're enabling more cooks in the kitchen when transparency is paramount.

Tony and Teresa Moloney — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tony and Teresa Moloney Affiliation: Jun. 17, 2026 I want transparency in my investments. Take that away and I will invest in overseas and get out.

Anthony and Teresa Moloney

Tony Anderson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tony Anderson Affiliation: Jun. 17, 2026 More information is better, not less. Quarterly reporting has worked better than semiannual reporting. Semiannual reporting gives insiders an advantage. We need as level a playing field as we can get.

Tony Bell — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tony Bell Affiliation: Jun. 17, 2026 Ronald Bell
Arkansas
Quarterly reports are a necessity in today’s world of investment.

Sent from my iPhone

Tony Holtan — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tony Holtan Affiliation: Jun. 17, 2026 No, Quarterly reports keep everything above board, by changing this system you just make it ripe for corruption.

Sent from my iPad

Tony Pazos — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tony Pazos Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please keep reporting of SEC required info AS IT IS NOW! Do not allow 6 month intervals as company financials will not be real time and it accurate for investors and consumers.
Why change back to 1955-1970 rules when reports and financial info is way more complicated?
Real time info NEEDED NOW MORE THDN EVER!
KEEP SEC REPORTING AS CURRENTKY REQUIRED BY LAW!!

TONY PAZOS — Jun 17, 2026

Subject: Comment on S7-2026-15 From: TONY PAZOS Affiliation: Jun. 17, 2026 It is Imperative that the SEC keeps current reporting on funds! We need to hold companies that we invest accountable for timely reporting so investors are in the know and can adjust if they don't like what they see. The quarterly reporting was a DISASTER in 1955-1970 so why go bsck? Keep it the same!

Tony Schmidt — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tony Schmidt Affiliation: Jun. 17, 2026 This is NOT acceptable!! We are being robbed at an alarming rate. Stop allowing entities to harm consumers.

Anthony Schmidt -Senior IT Support Specialist

Tony Simmons — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tony Simmons Affiliation: Jun. 17, 2026 Please keep the current quarterly reporting requirements. Thank you Tony Simmons, retired , USDHUD, investor Submit my response

Yahoo Mail: Search, Organize, Conquer

Tony Simpson — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Tony Simpson Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Please keep the quarterly company Sec reportkng

Tonya Vanover — Jun 17, 2026
Subject: S7-2026-15 From: Tonya Vanover Affiliation: Jun. 17, 2026 As a single female in NE Houston the idea that the mandate for quarterly reporting isn't necessary is absurd. The CEOs of our nation should be just as accountable as everyone else. As it is the CEOs and 1% are already allowed to pay little taxes if any compared to the 99%. Money and assets change hands with the tides of an individuals interest; personally, ethically, politically, socially, profitably, and/or more.

The removal of this accountability primes the growth of the slippery slopes already in place for those free of responsibility to report income. In addition our nation could benefit greatly if everyone was held to the same tax code regardless of their amount of reported income.

Besides if they don't report their financial activity there'd be fewer opportunities to determine how or if their activities are in the interest of their organization or of their behind the scene transactions.

Ms Vanover

Tracey Kresevic — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tracey Kresevic Affiliation: Jun. 17, 2026 Tracey Kresevic investor, retired. Please stay transparent, keep your books open-at all times.

Tracey P — Jun 17, 2026
Subject: S7-2026-15 Comment From: Tracey P Affiliation: Jun. 17, 2026 Tracey Porter
Sr. Project Manager

Please do not allow for optional semi-annual reporting.. companies should be held to the quarterly reporting standard. We need information to become public four times a year to help hold checks and balances and keep retailers included at a steady pace with market changes, and company reports.

North Carolina, public comment against semi annual reporting.

Sincerely,
Tracey Porter

"Never doubt that a small group of thoughtful, committed citizens can change the world. Indeed, it's the only thing that ever has." - Margaret Meade.

Traci Splawn — Jun 17, 2026
Subject: S7-2026-15 From: Traci Splawn Affiliation: Jun. 17, 2026 It matters to do the right way

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Tracie Hannick — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tracie Hannick Affiliation: Jun. 17, 2026 It’s time to stop moving this country backward! We need the reporting and regulation to keep these companies accountable with our funds.

Tracie Hannick
Bean Counting Firm Inc
Sent from my iPhone....please excuse my typos :)

Tracy Adame — Jun 17, 2026
Subject: S7-2026-15 From: Tracy Adame Affiliation: Jun. 17, 2026 As someone who lost more than half my life savings due to financial fraud from those who promised to safeguard my accounts, we need more accountability not less! CEOs need to keep signing off under penalty of jail time as often as possible

Tracy L Adame 214-636-6503

Tracy C Mason — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tracy C Mason Affiliation: Jun. 17, 2026 Dear SEC ruling decision makers,
My name is Tracy Mason. I am an Assistant Dean at George Mason University's College of Science in Fairfax, VA. I have a modest portfolio and rely on a number of combined investment funds for my financial future. I also had the opportunity to work in a few large organizations required to report progress on a quarterly basis (Exxon Mobil and Apple Inc.) As an investor, I appreciate the ability to see investment progress on a quarterly basis. I meet with a variety of partnering firms who support our research and students, and it's helpful to see their transparent quarterly earnings reports when confirming partnership feasibility.

Quarterly earnings reports are also important to a company's workforce at large to also have such transparency. Globalized business and industry is moving faster than it did in the 1970's when reporting was only semi annual, and thanks to technology, it should be even easier to provide such data, even more frequently to investors and employees as a motivator and transparent indicator of company health.

PLEASE KEEP QUARTERLY REPORTING. Less frequent transparency hurts investors and employees.

Thank you for reviewing my feedback.

Kind regards,

Tracy Mason

Tracy Marrott — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tracy Marrott Affiliation: Jun. 17, 2026 Please do not change from quarterly reporting. Many of us use this tool. Tracy J Marrott. CWI Utah, USA

Tracy McMahon — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tracy McMahon Affiliation: Jun. 17, 2026 Keep reporting the way it is! Contrary to popular belief most of don’t want to return anything to 1955 standards or way of doing anything!

Sent from my iPhone

Tracy Reed — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tracy Reed Affiliation: Jun. 17, 2026 Ordinary investors will be harmed by a return to semiannual reporting. It puts our savings at risk. We need to learn from history and not repeat the bad, ineffective, and unfair practices of the past. This prospective policy change is yet another attempt by the lawless Trump administration to stack the deck in favor of the wealthy and politically powerful. But, the fact is that we all do better when we all do better, financially and by every other metric. I'm a retired school counselor still working part time as a children's choir director. I depend on my investments for stable retirement income - as does my state pension plan in NC.

Tracy Reed
3873 Fairlady Lane
Indian Land, SC 29707

Sent from my iPhone

Travis Noles — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Travis Noles Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Quarterly earnings need to be disclosed to retail investors

Tressa — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Tressa Affiliation: Jun. 17, 2026 Tressa Snow CNMT Wisconsin
Less transparency does not benefit thr majority of Americans. We have worked hard for our savings and turning back the clock to 1955 doesn't seem to be in our best interests

Tressa,
Sent from my iPhone

Trevor Zobell — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Trevor Zobell Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission: we should have more transparency about the companies we invest in and more preventive measures against insider trading, not less

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Trina Salvador — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Trina Salvador Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement saving

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Trinity Ruggio — Jun 17, 2026
Subject: S7-2026-15 Comment From: Trinity Ruggio Affiliation: Jun. 17, 2026 Transparency is crucial, rolling back the reporting is corrupt and intended to benefit those at the top. These regulations were put in place for good reason and need to remain. Your job is to help protect the people and this is not in their best interest.

Trinity Ruggio
Sr Account Dir
Maryland

Sent from my iPhone

Trish Walker — Jun 17, 2026
Subject: S7-2026-15 From: Trish Walker Affiliation: Jun. 17, 2026 We want quarterly reporting to continue. Accountability is a necessity.

Sent from my iPhone

Trish Woglom — Jun 17, 2026
Subject: S7-2026-15 Comment From: Trish Woglom Affiliation: Jun. 17, 2026 Quarterly reporting should continue at quarterly interims. The stock market and economy rely on this reporting and changing it will reek havoc on our economy - which is already shaky.

Patricia Woglom
212 Lower Valley Rd
North Wales, PA. 19454

Sent from my iPhone

Trisha — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Trisha Affiliation: Jun. 17, 2026 Americans do not want to go Backwards. We Cannot afford to Lose more of our hard earned money! Please Protect Americans' life savings.

"He who is not courageous enough to take risks will accomplish nothing in life."
-- Muhammed Ali

Trisha Ford
Trisha.Ford@gmail.com

Trisha Ristagno — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Trisha Ristagno Affiliation: Jun. 17, 2026 Less

transparency is not the problem. More is required.

Trisha Ristagno
trisha.x@gmail.com

510.427.3594

Troy Henson — Jun 17, 2026
Subject: File No. S7-2026-15 From: Troy Henson Terrible idea!

Troy Wood — Jun 17, 2026
Subject: S7-2026-15 From: Troy Wood Affiliation: Jun. 17, 2026 I don't think it's a good idea. If we have not learned from Enron, we're looking for trouble. Keeping it as is has more advantages than changing it.

Trudy Buckley — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Trudy Buckley Affiliation: Jun. 17, 2026 Be Transparent; report quarterly! The American people deserve this! Trudy B
Retired
Indiana

Get Outlook for iOS

Trudy LeJuine — Jun 17, 2026
Subject: S7-2026-15 From: Trudy LeJuine Affiliation: Jun. 17, 2026 Keep it as is. Quartely!!!!!!

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trunkmonkey8 — Jun 17, 2026
Subject: S7-2026-15 From: trunkmonkey8 Affiliation: Jun. 17, 2026 I am interested in having as much information as possible about my stocks. This proposed action reduces the amount of information about my stocks. If you're trying to say that a CEO can't handle this kind of reporting four times a year, maybe he or she should not be a CEO.

Thomas Fink,
Digital Document Prepress Manager, retired,
Twin Cities, MN

Sent from my Galaxy

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ttajbarr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ttajbarr Affiliation: Jun. 17, 2026 To the SEC, Congress, and all who will have a say in this matter,

We the People in this house respectfully ask and even implore you to Vote This Down, Just Say No!

Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor like we were with our retirement accounts (we spent over 55 years, our entire working lives, scrimping and saving to put into) a return to those days could mean losing a third, or even half, of our (and every one of us worker bees in the US) life savings. As retired disabled Boomers this could very well be absolutely devastating to the savings we spent our entire lives working for at the time in our lives when we rely on that and social security to live and still pay our bills and taxes responsibly. Our salaries were nowhere near your salaries and us little worker bee Americans cannot afford for this to happen. Please vote this down. We cannot afford to go back.

Respectfully,
Terrence (retired disabled Veteran) and Jane Barr
9153 Smoketree Drive
Jacksonville, FL 32244

Sent from my Galaxy

Tyler Evans — Jun 17, 2026
Subject: S7-2026-15 From: Tyler Evans Affiliation: Jun. 17, 2026 I think if they keep pushing we change it to every month or even weekly! Tyler, Air quality technician, TN there is absolutely no

reason they would want to change this unless they are trying to hide something. Or get away with hiding there money, where is there money going this keeps them accountable!

Ursula Albertson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Ursula Albertson Affiliation: Jun. 17, 2026 Ursula Albertson. RN Santa Rosa CA. We need accountability, we are trusting in you to help keep businesses transparent. Big business once again taking down the little guy. This country only values the billionaires club. When will this stop! We need accountability, especially from those who we invest in. We put your trust in you, don't let us down!!

Sent from my iPhone

V Daniel — Jun 17, 2026
Subject: Comment on S7-2026-15 From: V Daniel Affiliation: Jun. 17, 2026 We should not be left in the dark, period. When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.

Do not let this happen again. Keep requiring quarterly reporting.

Thank you.
Virginia Daniel

V Gregory Retired and upset — Jun 17, 2026
Subject: File No. S7-2026-15 From: V Gregory You need to watch people to stop corruption on every level

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V. Quinn — Jun 17, 2026
Subject: Comment on S7-2026-15 From: V. Quinn Affiliation: Jun. 17, 2026 I am writing to advocate strongly for the continued use of our quarterly reporting framework.

Based on our collective past experiences, transitioning back to a semi-annual reporting schedule would likely reintroduce significant operational challenges and diminish our strategic agility. The previous attempt at less frequent reporting demonstrated a clear correlation with delayed insights, reduced responsiveness to market shifts, and a less proactive approach to identifying and addressing key performance indicators. The extended intervals between reports often meant that critical issues were not flagged until they had grown substantially, leading to more complex and costly rectifications.

Our current quarterly cycle provides invaluable, timely data that is essential for robust decision-making, effective resource allocation, and maintaining critical oversight across all departments. This frequency allows us to:

* **Monitor progress proactively:** Identify trends and deviations early, enabling swift course correction.
* **Enhance accountability:** Keep teams engaged and accountable for shorter, more manageable periods.
* **Improve forecasting:** Leverage fresher data for more accurate future projections.
* **Foster agility:** React more quickly to both opportunities and challenges in our dynamic environment.

A return to a semi-annual approach would inevitably dilute our ability to stay informed and reactive, risking a recurrence of the inefficiencies and missed opportunities we previously navigated. I firmly believe that maintaining our quarterly reporting standard is paramount for sustaining our operational excellence and competitive edge.

Valerie Quinn

Valentina Pshenichkin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Valentina Pshenichkin Affiliation: Jun. 17, 2026 My name is Valentina Pshenichkin and I am a stay-at-home mother in Virginia. I don't trust anyone who comes to me and says "this following up on me is making it too hard to accomplish my otherwise real and totally plausible claims. "

Let's not give the companies more rope if it's just going to cost us in the end when they hang themselves

-- Valentina Pshenichkin
<misstinabunni@gmail.com>

Valere Vitacolonna — Jun 17, 2026
Subject: S7-2026-15 From: Valere Vitacolonna Affiliation: Jun. 17, 2026 Quarterly Reporting = ACCOUNTABILITY…PERIOD!!!

Sent from my iPhone

Valerie Martinez — Jun 17, 2026
Subject: S7-2026-15 From: Valerie Martinez Affiliation: Jun. 17, 2026 Quarterly reporting is a necessary part of transparency. Anything different than quarterly reports is just a Fraud Examiner's dream! We the people demand accountability. If the SEC can't be trusted then perhaps the need new jobs. For goodness sake, have some dignity and morals and save this country from further demise. If the SEC removes the existing rules, they are literally rooting for the downfall of this already compromised country.

Valerie Martinez
Social Worker
New Mexico

Valerie Silensky — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Valerie Silensky Affiliation: Jun. 17, 2026 I'm Aviva in DC and am strongly opposed to this regressive rule change back to an era before I was even born. We can see what happened then - and today I'd lose a third or more of money I've worked hard to earn and invest. Including my retirement funds.
Why would you change it to make things even less transparent? Transparency is a necessity. If you haven't caught the tone of ordinary people in this moment, they are wildly angry at billionaires thriving while they can't afford food or electricity or a doctor visit. Why would you make it even more opaque so the people who try so very hard will lose their hard earned money while more billionaires become trillionaires? People will figure this out and stop investing. And what happens when a people no longer trust, won't commit to investing in their society or country any longer?

The world is a fine place, and worth fighting for.
- Ernest Hemingway

Valerie Simmons — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Valerie Simmons Affiliation: Jun. 17, 2026 Quarterly reports are absolutely essential for investors. Please don't go back to terrible insufficient period where we the people (investors) are once again walked all over.

Valleri Callahan — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Valleri Callahan Affiliation: Jun. 17, 2026 So, we now have a trillionaire and this is being considered? Our investments are what keep the middle class afloat. My financial advisor must be furious! Yeah, that along with the 500 dollar reduction in Social Security will cut us off at the knees!
I'm not going to take this! Enough!
Valleri Callahan

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vancest — Jun 17, 2026
Subject: S7-2026-15 Comment From: vancest Affiliation: Jun. 17, 2026 I'm a CPA. I've seen 1st hand what this change could hide, and I'm not a fan!!! Investors need the higher level of transparency. Jane Smith, Colorado CPA

Sent from my Galaxy

Veronica Guzman — Jun 17, 2026
Subject: S7-2026-15 From: Veronica Guzman Affiliation: Jun. 17, 2026 This is corruption in plain sight. The people are already on edge and have had enough and are looking to revolt. Do not throw gas on the flame. Do not anger the people further, you stand to lose everything from their anger. Do not pass this. You have been warned. Not that I'm threatening you, there is just a natural order to things that must be respected. Don't risk it and find out the hard way. They are looking to boycott every company they find corruption in. They are trying to make them go bankrupt. Don't let your company end up on that list. Look at what happened to Starbucks. The people have had enough of corruption.

Vicki Hansen — Jun 17, 2026
Subject: S7-2026-15 Comment From: Vicki Hansen Affiliation: Jun. 17, 2026 There is a good reason for quarterly reporting. I remember Enron. Do you?

Sent from Gmail Mobile

Vicki Hutchison — Jun 17, 2026
Subject: File No. S7-2026-15 From: Vicki Hutchison In a world with a 24/7 news cycle, 3 months is already a long time between official reports from public companies. It is imperative that we don't make this time or allow the reporting requirements to diminish. This is one of the strengths of the US stock market. The integrity of our stock market depends on timely and accurate updates from public companies. We want to be a leader and a place where both US and international companies want to be associated with. It is the responsibility of the SEC to require truthful filings and to vigorously enforce against filings that are false. Removing those events just makes “everything” less truthful by dilution and investors will gradually lose more and more confidence in what US markets represent to the world.

Vicki Personal — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Vicki Personal Affiliation: Jun. 17, 2026 Leave it alone! Knowing the most current information is best for the investor.

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vickie marlowe — Jun 17, 2026
Subject: Comment on S7-2026-15 From: vickie marlowe Affiliation: Jun. 17, 2026 No but hell no. It didn’t work then and it certainly won’t work now.

Vickie Matus — Jun 17, 2026
Subject: S7-2026-15 Comment From: Vickie Matus Affiliation: Jun. 17, 2026 Please do not change

the quarterly reporting. This will only allow for more fraud and CORRUPTION in our country, benefiting only Trump and the billionaires while keeping everyone else in the dark. We are entitled to know how our economy is performing.

Sent from my iPhone

Vickie OBrien — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Vickie OBrien Affiliation: Jun. 17, 2026 Please do not allow this to happen. We are suffering enough. Especially us retirees.

Sent from my iPhone

Vickie Wilkerson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Vickie Wilkerson Affiliation: Jun. 17, 2026 Quarterly reporting. It makes sense. There is enough fraud going on. Don't make it easy for people to deceive others.
Vickie
Accountant
Just a person trying to retire.

Pressing On,

Vickie

Vicky Pare — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Vicky Pare Affiliation: Jun. 17, 2026 Stop messing with the money of hard working Americans who have saved and worked hard all their lives to build their future. There is a reason we went to quarterly reporting, why do you want to undo this? Oh we all know to benefit the ultra rich! You’re supposed to represent and protect us! Do your jobs

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Vicky Pare — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Vicky Pare Affiliation: Jun. 17, 2026 Stop messing with the money of hard working Americans who have saved and worked hard all their lives to build their future. There is a reason we went to quarterly reporting, why do you want to undo this? Oh we all know to benefit the ultra rich! You’re supposed to represent and protect us! Do your job or we can find someone who will

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Victor Finkelstein — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Victor Finkelstein Affiliation: Jun. 17, 2026 I am of the opinion that quarterly reporting is similar to news reporting, in that an informed populace generally makes for a more productive and equitable society. I am in favor of quarterly reporting.

Thank you

Victor Rendon — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Victor Rendon Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
The quarterly report indeed is needed when trading options.
I would be happy with monthly reports to be more accurate on trading.

VICTOR YATCO — Jun 17, 2026
Subject: S7-2026-15 From: VICTOR YATCO Affiliation: Jun. 17, 2026 I am a retiree and I rely on quarterly reports to confirm that my retirement savings. are going to continue to meet the needs of our Family.

Victor Yatco
Retired
San Jose, CA

Sent from AT&T Yahoo Mail on Android

Victoria Chatfield — Jun 17, 2026
Subject: S7-2026-15 Comment From: Victoria Chatfield Affiliation: Jun. 17, 2026 Victoria Chatfield, small-business owner and small-time stockholder. Quarterly reporting keeps businesses accountable and transparent. Why make it easier for them to avoid investor scrutiny? This does not serve us well and seems sneaky in its intent. Quarterly reporting is a legitimate activity in conducting honest business. There is no LEGITIMATE purpose in effecting this change in reporting requirements.

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Victoria Gould — Jun 17, 2026
Subject: S7-2026-15 Comment From: Victoria Gould Affiliation: Jun. 17, 2026 Keeping quarterly reporting to the SEC is of major importance. Do NOT let this requirement be relaxed!

Sent from my iPhone

Victoria Lew — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Victoria Lew Affiliation: Jun. 17, 2026 To Whom It May Concern:

I oppose efforts to reduce public company financial reporting from quarterly to semiannual disclosures.

As a psychologist, educator, and investor, I believe that access to timely and accurate information is essential for sound decision-making. Quarterly reporting provides shareholders, employees, retirees, and the broader public with regular insight into a company's financial health and performance. These disclosures help promote transparency, accountability, and trust in our financial markets.

While I understand concerns that quarterly reporting may encourage short-term thinking, reducing the frequency of required disclosures is not the solution. Less frequent reporting would leave investors with fewer opportunities to evaluate company performance, increase information gaps between corporate insiders and the public, and potentially delay the identification of emerging financial concerns.

Research across many domains consistently demonstrates that timely feedback supports better decision-making and accountability. Financial markets are no exception. Rather than reducing transparency, efforts should focus on improving the quality, clarity, and usefulness of disclosures while minimizing unnecessary administrative burden.

Strong markets depend on informed participants. Quarterly reporting helps ensure that investors of all sizes, not just institutional investors, have access to the information they need to make educated decisions. Maintaining regular disclosure requirements supports fairness, confidence, and integrity in our financial system.

Thank you for considering my perspective.

Sincerely,

Dr. Victoria, Orlando, FL

Get Outlook for iOS

Victoria Reynolds — Jun 17, 2026
Subject: S7-2026-15 Comment From: Victoria Reynolds Affiliation: Jun. 17, 2026 Compañías should keep reporting at least quarterly; corporations, especially publicly traded ones should provide their books monthly. Right now they're required to provide them quarterly, anything less than that is not transparency, which is needed for fairness. .

Sent from my iPhone

Victoria Vining-Gillman — Jun 17, 2026
Subject: S7-2026-15 Comment From: Victoria Vining-Gillman Affiliation: Jun. 17, 2026 I thought the goal of this regime was to eliminate fraud. This looks like you're all for it! Or is this to allow as much sanctioned corruption as possible because you know republicans cannot stay in power? Keep the reporting quarterly!!!

Sent from my iPhone

Vijay S — Jun 17, 2026
Subject: S7-2026-15 Comment From: Vijay S Affiliation: Jun. 17, 2026 Keep the reporting else how an individual investor like me and million retail investors trust the broken record of senior executives committing frauds etc. Reporting keeps the executives on their toes to be transparent with customers, suppliers, partners, shareholders and debt holders alike.

It matters as we see that “insiders” have a better insight on how their company performs. How will an investor sitting outside the company’s fence will know and understand of numbers are reported twice a month.
Vijay
Director Technology Architecture

Sent from my iPhone

Vijay Singh — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Vijay Singh Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I am an individual investor with a small portfolio of stocks. The proposed change in disclosure standards will directly harm me, my family and millions of individual and small inventors. Everybody should get the same disclosures at the same time, and at the same intervals.
I urge you to discharge your duties honestly and faithfully. If you deviate from your duty to protect "all" investors without bias, we the people will bring upon the SEC, the federal government, and the corrupt judges who have abandoned their sworn pledges.
Please do not fall prey to the corrupt politicians, vested interest, and billionaires who suck the blood of ordinary people like me.
Thank you!

Vikki Rice — Jun 17, 2026
Subject: S7-2026-15 From: Vikki Rice Affiliation: Jun. 17, 2026 We have seen this before..how hard is it to report quarterly? No transparency leads to fraud!

Vince Lipert — Jun 17, 2026
Subject: S7-2026-15 From: Vince Lipert Affiliation: Jun. 17, 2026 If quarterly reporting has prevented more "Enrons" then we should not change that. Preventing fraud by unscrupulous CEO's is more important than making reporting requirements easier for them.

Viola Britt — Jun 17, 2026
Subject: S7-2026-15 From: Viola Britt Affiliation: Jun. 17, 2026 Companies benefit from stated profits. The statements need to be truthful. Quarterly attestation is reasonable and needs to be maintained.

Viola Britt

Virginia Ackerson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Virginia Ackerson Affiliation: Jun. 17, 2026 This is not fair to the average investor. It is conducive to fraud and insider trading. Do NOT narrow this window any further.

Virginia Cramer — Jun 17, 2026
Subject: S7-2026-15 Comment From: Virginia Cramer Affiliation: Jun. 17, 2026 Keep quarterly reports so we are not in the dark for 6 months as to how the businesses we're investing in are doing!!
Virginia Cramer

Sent from my iPhone

Virginia Hicks — Jun 17, 2026
Subject: S7-2026-15 From: Virginia Hicks Affiliation: Jun. 17, 2026 Keeping quarterly reporting better ensures transparency in financial dealings and makes it more difficult to hide dishonest practices. Our markets as well as investors deserve this type of accountability from the nation's businesses.

Sent from my iPhone

Virginia Kallay — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Virginia Kallay Affiliation: Jun. 17, 2026 KEEP QUARTERLY REPORTING!! No change. More transparency very important. We've worked a lifetime to amass our retirement. We can't afford the damage the semi reporting could cause. Leave well enough alone. Virginia Kallay. Cleveland Ohio

Sent from my iPhone

Virginia Pierson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Virginia Pierson Affiliation: Jun. 17, 2026 This proposal is ludicrous. As a retired banker and life-long investor I can't believe you'd consider this. Through Federal legislation you destroyed our safe pension system and forced us into the market for our retirement. And now you want to weaken one of the very few safeguards that protect our retirement funds! No! This is going to far.

Virginia Pierson-Turner
Sent From My IPhone

Virginia Vivian — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Virginia Vivian Affiliation: Jun. 17, 2026 Leave well enough alone! Keep it quartly.

Sent from my iPhone

Vivian Vitale — Jun 17, 2026
Subject: S7-2026-15 Comment From: Vivian Vitale Affiliation: Jun. 17, 2026 There is no reason to make this change. Shareholders need current and accurate data. This change will disadvantage most and lead to gatekeeping and market manipulation.

Viviane Cardas — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Viviane Cardas Affiliation: Jun. 17, 2026 Viviane Cardas, Florida. This is very troubling. How can we not worry about some people's life's saving?!?!

Thank you,

Viviane
561-543-0909

Vonda Simpson — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Vonda Simpson Affiliation: Jun. 17, 2026 Vonda Simpson, Retired, Kentucky
I oppose this strongly. There is no reason to make this change. I am sick of the government going backwards instead of forward.

Sent from my iPhone

W DOUG Arnold — Jun 17, 2026
Subject: Comment on S7-2026-15 From: W DOUG Arnold Affiliation: Jun. 17, 2026 Keeping Quartery reporting provides more accountability of companies to their Stock Owners which provides more confidence in the accounting and thus more Market Stability. Darkness brings surprises!

W S — Jun 17, 2026
Subject: S7-2026-15 From: W S Affiliation: Jun. 17, 2026 It does not seem that this change would be in my best interest, or the general public either. The rule was put in place for a very good reason and the way the leaders of both our country and industry are busy making millions for themselves, I want to have the rule continue.

W. D. — Jun 17, 2026
Subject: S7-2026-15 Comment From: W. D. Affiliation: Jun. 17, 2026 Absolutely NOT. Continue quarterly reporting.

W.H. — Jun 17, 2026
Subject: S7-2026-15 Comment From: W.H. Affiliation: Jun. 17, 2026 William Ray Hill, Electronics Repairman. The SEC should be the last entity holding companies accountable! This is important so the USA can avoid a full blown civil war! If INSIDER's get any more of an "edge" there will be even MORE gap between rich and poor and the poor will be that much closer to boycotting purchasing in general. The poor will just stop buying things, period. Dont let this happen! We should all want to have a good economy in the USA!

Sender notified with GeoTrack

Walter — Jun 17, 2026
Subject: S7-2026-15 From: Walter Affiliation: Jun. 17, 2026 Investors need this public information

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Walter Ramos — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Walter Ramos Affiliation: Jun. 17, 2026 I oppose any change to the quarterly reporting requirement.

Sent from my iPhone

Wanda Bahr — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Wanda Bahr Affiliation: Jun. 17, 2026 My name is Wanda Bahr. I am retired. I depend on my savings, and social security, to survive. If you go through with this change in reporting it will be devastating to everyone but the corporations. This change favors companies but hurts the person depending on their savings. Why are you even considering this change? This change in reporting should become fuel for a dumpster fire. Keep the reporting requirements the way they are now. Please protect us who are dependent on our savings. Thank you.

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Wanda Commander — Jun 17, 2026
Subject: S7-2026-15 From: Wanda Commander Affiliation: Jun. 17, 2026 If you stop quarterly reporting you could destroy people's investments. That's not right! You have insider info. And can do investing for you and know what to do.but we won't!

Wanda Watiker — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wanda Watiker Affiliation: Jun. 17, 2026 It should not be changed! We have enough corruption as it is. Wanda Watiker, retired

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Warren Lystrup — Jun 17, 2026
Subject: S7-2026-15 From: Warren Lystrup Affiliation: Jun. 17, 2026 Protect the people you serve - not the CEO's

Sent from my iPhone

Wayne Eastham — Jun 17, 2026
Subject: S7-2026-15 From: Wayne Eastham Affiliation: Jun. 17, 2026 I've been investing for over 30 years. I've seen companies fail, e.g., Enron. What is the reason for making company reports less transparent? Why don't you just change reports to annual if there is no reason to keep them quarterly? There must be a reason someone wants to change this. What is it? Who's getting paid off? This administration has long ago lost my confidence in protecting us smaller investors.

Linda Eastham

Wayne Rampey — Jun 17, 2026
Subject: S7-2026-15 From: Wayne Rampey Affiliation: Jun. 17, 2026 Wayne Rampey. Dallas Texas. I am adamantly against changing the current public company quarterly financial reporting requirements. As a retired business owner, past member of multiple company board of directors, I have experienced first hand the necessity of current and accurate financial information to make correct business decisions.

As an active investor in the stock market an INFORMED investor is the best investor. It is unreasonable to allow companies to mask their financial operational performance for a 6 month period, while expecting individuals or wealth management advisors to make accurate investment decisions.

Companies are aware of the reporting requirements before they go public. If they feel the public reporting requirements are too onerous, they do not have to go public.

Wdavid Winsper — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Wdavid Winsper Affiliation: Jun. 17, 2026 The historical evidence couldn't be more clear. There's no benefit to investors like me in reducing the reporting requirements. Leave quarterly reporting in place.

Thank you,
David Winsper
Holyoke, MA

Sent from my iPhone

Wendalyn Nichols — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Wendalyn Nichols Affiliation: Jun. 17, 2026 I am newly retired after a career in publishing. I am reliant on my annuity and investments for my income. Changing from quarterly to semiannual reporting would be disastrous for my portfolio and result in far less income, and therefore less security, for me and every retired American. Millions like me rent their homes and would be vulnerable to losing them if our investments lost value. Please do not undermine America's economic success with a reckless reversion to a reporting policy that has already been proven to be a failure.

Wendalyn Nichols, New York

Wendell Cochran — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wendell Cochran Affiliation: Jun. 17, 2026 Timely information is the bedrock protection for shareholders and the key to market integrity. We should be requiring more disclosure, not less. I am a retired business journalist.

Wendy Amboy — Jun 17, 2026
Subject: S7-2026-15 From: Wendy Amboy Affiliation: Jun. 17, 2026 The SEC should be doing more to increase the security of working people's money, not protecting millionaires and billionaires. Stop being a Wall Street lapdog and be their police, they should respect and fear you, not the other way around.

Wendy Heath
Construction Manager
Murfreesboro, TN

Wendy Amboy
760.415.8106

Wendy Ferguson — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wendy Ferguson Affiliation: Jun. 17, 2026 Hiding information on public companies would simply be allowing corporations to rob the public investors and investment funds. This would be an absurd tragedy.

Wendy Ferguson

Sent from my iPad

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wendy keeney — Jun 17, 2026
Subject: S7-2026-15 Comment From: wendy keeney Affiliation: Jun. 17, 2026 It actually probably needs to be monthly! 4 times a year is the bare minimum. Twice a year will just encourage corruption!

Sent from my iPhone

Wendy Kissinger — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wendy Kissinger Affiliation: Jun. 17, 2026 Wendy Kissinger, retired. This is important because a large part of my income is derived from investing and without quarterly restoring I'm less sure about whether in making sound investments.
You're already threatening to take part of my SSI that was apparently a bad but required career long investment. And now you are proposing making it harder for me to make sound decisions about my finanancial future? Please keep retiring requirements quarterly
so we know more accurately and timely the health and security and track records of the companies we are investing in!

Yahoo Mail: Search, Organize, Conquer

Wendy O'Neal — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wendy O'Neal Affiliation: Jun. 17, 2026 They should Not Be Allowed 💯!!!!

Wendy Rector — Jun 17, 2026
Subject: S7-2026-15 From: Wendy Rector Affiliation: Jun. 17, 2026 We have a right to know where our monies are going.

Wendy Rudolph — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Wendy Rudolph Affiliation: Jun. 17, 2026 I speak as an investor who lost money in Enron I strongly support leaving the protections in place. The requirements give investors information about the financial situation of the companies.

Regards,
Wendy Rudolph
Sent by electrons

Wendy Soltis — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wendy Soltis Affiliation: Jun. 17, 2026 Quarterly reporting is

the norm, it is expected, and it is beneficial. Cutting back to a 6-month reporting schedule is detrimental and disappointing. Keep the reporting to every quarter. Actually, monthly would be even better.

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wgstrike3 — Jun 17, 2026
Subject: S7-2026-15 From: wgstrike3 Affiliation: Jun. 17, 2026 CEO's are responsible for their company. They give multiple reports per year to their investors, and should have to continue reporting to the SEC.

Sent from my Galaxy

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whamilton379 — Jun 17, 2026
Subject: S7-2026-15 From: whamilton379 Affiliation: Jun. 17, 2026 We need the assurance that companies are on the right track, reducing reporting is the opportunity of fraud

Sent from my Galaxy

Wilbert Greenhouse — Jun 17, 2026
Subject: S7-2026-15 Comment From: Wilbert Greenhouse Affiliation: Jun. 17, 2026 Don't change it!!!!

Wilbert J. Greenhouse
wgreenhouseailct@gmail.com
(413) 507-5830

Will Chase — Jun 17, 2026

Subject: S7-2026-15 From: Will Chase Affiliation: Jun. 17, 2026 William Chase, self employed trader, Detroit MI area, this matters deeply to me because my financial future depends on numbers. Why on earth would you cut back on the quarterlies? This opens the door to fraud. I want to keep quarterly certifications, it's the least these executives can do. They should be required to report monthly, after all, reports are easier than ever with over 4000 AI data-centers nationwide. We absolutely should be getting more data not less.

Will Chase
Phone (248) 866-2189

Will Chase — Jun 17, 2026
Subject: S7-2026-15 From: Will Chase Affiliation: Jun. 17, 2026 William Chase, self employe
d trader, Detroit MI area, this matters deeply to me because my financial future depends on numbers. Why on earth would you cut back on the quarterlies. This opens the door to fraud. I want to keep quarterly certifications, it's the least these executives can do. They should be required to report monthly, after all, reports are easier than ever with over 4000 data-centers nationwide. We absolutely should be getting more data not less.

Will Chase
Phone (248) 866-2189

Will Fights — Jun 17, 2026
Subject: S7-2026-15 Comment From: Will Fights Affiliation: Jun. 17, 2026 Hello, my name is Will R. Fights Jr. I am just a citizen trying to support common sense.
In this current administration, every attempt to benefit the the tip top of the chain has been done, whether it is ethical or even legal. Allowing these people twice as long between "voluntary" reporting can only allow them more time to deconstruct our 250 year old experiment and get away with it. Please don't make this proposed change.

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willem brandt — Jun 17, 2026
Subject: File No. S7-2026-15 From: willem brandt Individual investors such as me, we are better protected when companies report on a quarterly basis instead of semiannual. A doubling of the information gap between the insiders and ordinary shareholders will result in a growing mistrust, higher volatility and uncertainty. As per the research from the CFA institute which reviewed the exact maneuver in the UK market concluded that reporting frequency has no measurable effect on corporate investment behaviour. The SEC is accepting a real cost- less transparency for individual investors-for a benefit that the evidence says simply won't materialise. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own.

William Ahearn — Jun 17, 2026
Subject: S7-2026-15 From: William Ahearn Affiliation: Jun. 17, 2026 The necessity of maintaining quarterly reports should not be underestimated. Quarterly reporting maintains accountability for investors in a manner that less frequent reporting cannot. In a time when transactions are accelerating, denying original corporate source financial information is not merely foolish, it provides opportunity for fraudulent transactions and misinformation to harm Americans. The advent of electronic data systems make reporting easier and more effective. There is no legitimate reason to decrease reporting frequency and increase the risk of fraud. Maintain sound standards that fulfill the responsibility to protect the public from greed and surreptitious financial activity.

William Briscoe — Jun 17, 2026
Subject: S7-2026-15 From: William Briscoe Affiliation: Jun. 17, 2026 I see that trump wants to keep rewarding his friends on Wall Street

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William Bucher — Jun 17, 2026
Subject: S7-2026-15 From: William Bucher Affiliation: Jun. 17, 2026 The CEO QUARTERLY REPORTING RULE was written specifically to protect investors like me from fraud at the highest levels. I am appalled that anyone would suggest repealing it. Republican efforts to eliminate fraud ring hollow when efforts like this are made, eliminating the government's role in protecting the public. Quarterly reporting should be a Republican PRIORITY, not something to be ELIMINATED. KEEP THE QUARTERLY REPORTING RULE.

William Bucher — Jun 17, 2026
Subject: Re: S7-2026-15 From: William Bucher Affiliation: Jun. 17, 2026 The CEO QUARTERLY REPORTING RULE was written specifically to protect investors like me from fraud at the highest levels. I am appalled that anyone would suggest repealing it. Republican efforts to eliminate fraud ring hollow when efforts like this are made, eliminating the government's role in protecting the public. Quarterly reporting should be a Republican PRIORITY, not something to be ELIMINATED. KEEP THE QUARTERLY REPORTING RULE.

William Bucher, jr.
Salisbury, NC
Retired (and now living off of my investments)

William Bush — Jun 17, 2026
Subject: S7-2026-15 From: William Bush Affiliation: Jun. 17, 2026 We have all seen what live of money will do. It is necessary to specifically hold people responsible for their work and statements. There is no trust without verification. That would be blind
fish. Think a moment: should your bank run on blind faith! Keep signed quarterly reports, and add boards of directors!!!

Yahoo Mail: Search, Organize, Conquer

William C. Leak — Jun 17, 2026
Subject: KEEO IT QUARTERLY!!!! S7-2026-15 Comment From: William C. Leak Affiliation: Jun. 17, 2026 KEEP IT QUARTERLY, NO HONORABLE REASON TO EXTEND IT!!

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William (Bill) Leak

Kenmore WA 98028-4377
Flip Cell - Voice/Text only Laptop - Email monitored randomly, daily

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William DuBose — Jun 17, 2026
Subject: S7-2026-15 From: William DuBose Affiliation: Jun. 17, 2026 William DuBose Eng. Technician in federal govt. Port Orchard WA I am STILL STUNG by the crony capitalism that has led to so many wrongs in the world of finance. I am mystified as to the reasoning
that would desire this change. It opens the DOOR to more corruption. Please keep the rule at 4 signings per year for a CEO and his compensation.

Yahoo Mail: Search, Organize, Conquer

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William Eberhardt — Jun 17, 2026
Subject: Comment on S7-2026-15 From: William Eberhardt Affiliation: Jun. 17, 2026 My name is William Eberhardt. I live at 2930 Moorings Way SE, Southport NC, 28461. I want the SEC ro require quarterly reports for the top 2000 companies by market capitalization in the USA.

As funding retirement life (housing, energy, transportation, healthcare, food, helping children and grandchildren, etc) continues to be pushed to the individual's responsibility theough the decline in company defined benefit plans and the funding failure of Old Age Benefits (Social Security), it is imperative that every individual investor and their agents have access to detailed financial reporting with sufficient frequency to allow meaningful investment decision.

Quarterly reporting provides certified financial data to individual investors that would not otherwise be available in timely manner to allow the retail investors to make rational decisions. It also makes it more difficult for public companies to hide fraud or poor performance. Gutting quarterly reporting only benefits company management and the wealthy.

America is supposed to be the land of opportunity with a level playing field. Allowing companies to delay reporting certified data on performance kills the level playing field.

Do your job to protect ALL Americans.

William Eberhardt

William Emerick — Jun 17, 2026
Subject: S7-2026-15 Comment From: William Emerick Affiliation: Jun. 17, 2026 Keep the quarterly. Let’s keep some semblance of fairness.

Sent from my iPhone

William Foster — Jun 17, 2026
Subject: S7-2026-15 From: William Foster Affiliation: Jun. 17, 2026 Why are we doing this? What is the benefit? This is not so burdensome that it must be changed in order for businesses to succeed. This country has suffered mightily in the past from deregulation for the sake of deregulation. The public should be protected by the SEC, it is not the job of the SEC to make businesses’ lives easier but to keep them honest. Why is the SEC working to decrease accountability?

W.A.Foster

William Glasgow — Jun 17, 2026
Subject: S7-2026-15 From: William Glasgow Affiliation: Jun. 17, 2026 The SEC should continue quarterly reporting. Twice a year is not enough.

Yahoo Mail: Search, Organize, Conquer

William King — Jun 17, 2026
Subject: S7-2026-15 Comment From: William King Affiliation: Jun. 17, 2026 This destroys investor's confidence. Money goes to where it is treated best.
These financial reports are updated daily by computer. All this will save companies is the dissemination cost. They may lose much more because of investor withdrawals.

Sent from my iPhone

William Larsen — Jun 17, 2026
Subject: S7-2026-15 Comment From: William Larsen Affiliation: Jun. 17, 2026 Accountability promotes honesty. Keep SEC reporting quarterly. We see evidence daily of what easing of restrictions leads to, and it isn't good. I am a senior dependent on her investments (no pension). I need you to do the responsible thing.

Ethel Larsen

Sent from my iPad

William Lawson — Jun 17, 2026
Subject: File No. S7-2026-15 From: William Lawson The proposal assumes that quarterly reporting incentivizes short-termism among corporate managers. Regardless of whether that argument holds true for corporate executives, it misinterprets the dynamics of retail investing. Quarterly reports serve as a critical leveling mechanism between retail and institutional investors in U.S. equity markets. Institutional investors possess access to expert networks, alternative data streams, and direct management consultations that are cost-prohibitive for individual investors. For the retail market, the 10-Q is the primary source of symmetrical information. Dismantling it doesn't fix short-termism; it just blinds the public.

William Lones — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: William Lones Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
These companies need to continue having transparency in order so the public knows how financially stable they are as well as keeping them held accountable when they are violating the law.

William Martin — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: William Martin Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Already insider information has cost the public trillions in lost profits taken by others. It's already apparent that government officials are largely responsible but eliminating quarterly reporting requirements would make the impact of insider information even greater.

Stop insider trading by ANYONE under US jurisdiction including government officials and electorate, and retain quarterly reporting to help minimally level the already rocky playing field!

William Mills — Jun 17, 2026
Subject: S7-2026-15 Comment From: William Mills Affiliation: Jun. 17, 2026 As an investor with a significant amount invested in the market I am strongly against changing the reporting to semi annual. KEEP IT QUARTERLY!!

Bill Mills

727 710-1963

William R Wentzel Jr — Jun 17, 2026
Subject: S7-2026-15 Comment From: William R Wentzel Jr Affiliation: Jun. 17, 2026 Keep the Quarterly Reports. STOP THE BLEEDING IN OUR FINANCIAL INSTITUTIONS

William Schultz The Motley Fool Community — Jun 17, 2026
Subject: File No. S7-2026-15 From: William Schultz This seems to be contrary to the SEC's historical commitment to transparency. I'm not sure what the rationale is for this proposed action, but I do not believe it to be in the best interest of retail investors.

William Sobolak — Jun 17, 2026
Subject: S7-2026-15 Comment From: William Sobolak Affiliation: Jun. 17, 2026 William Sobolak Retired, small investors like myself need quarterly reports to keep up with corporate management's results or lack thereof. The world is moving faster now, not slower, with day trading in options.

Sent from my iPad

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william waldorf — Jun 17, 2026
Subject: Comment on S7-2026-15 From: william waldorf Affiliation: Jun. 17, 2026 Thieves, need secrets No more Trump twist to truth if it ain't broke don't touch it

Sent from my iPhone

William Whitehead — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: William Whitehead Affiliation: Jun. 17, 2026 To the

Securities and Exchange Commission:
I understand the sec region's are just reaching out to the northern yall need trres we need textiles west we need to remember that the east was open to ideas we were successful with the wardens on the north enjoy every corner of it says a young Ala and Tn football fan go bulls and sharks

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William Wiarda — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: William Wiarda Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Don't vote to allow companies to report their earnings twice a year. The standard now is quarterly earnings reports and to go longer than that for the sake of efficiency would allow room for a lot of mistakes. The lack of transparency would cause everyday investors saving for retirement to lose out on critical information that can make the difference in achieving their goals or missing them by a mile. The earnings reportsshould be conveyed to the public quarterly.
Thank you for your consideration
William Wiarda
Investment Advisor

Willie Aguilar — Jun 17, 2026
Subject: S7-2026-15 Comment From: Willie Aguilar Affiliation: Jun. 17, 2026 Willie Aguilar, sole proprieter Sportsman Billiards. Keep it Quarterly!

Windrose — Jun 17, 2026
Subject: S7-2026-15 From: Windrose Affiliation: Jun. 17, 2026 My name is Milton Ortiz and I'm retired in Arizona. I strongly urge the SEC not to change the quarterly reporting requirement. This is a vital tool to prevent fraud.

WineTraveler — Jun 17, 2026
Subject: S7-2026-15 keep quarterly signing. From: WineTraveler Affiliation: Jun. 17, 2026 I am still recovering from the 2008 debacle. If anything they should sign monthly instead of quarterly, or even daily. They should be held responsible.

Thom Schessler
Marysville, WA

Winifred Halsey — Jun 17, 2026
Subject: S7-2026-15 From: Winifred Halsey Affiliation: Jun. 17, 2026 I used to work in business intelligence. Moving to half year reporting only benefits the companies that have something to hide Winifred Halsey, retired

Check out my speculative fiction books, Earth's Guardian Witches and Mrs. O'Leary's Boarding House, written as W. F. Halsey, here.

Wizened One — Jun 17, 2026
Subject: S7-2026-15 From: Wizened One Affiliation: Jun. 17, 2026 We smallest investors deserve a maximum level of protections from corporate malfeasance. Then 50 years old, I well remember the the devastation caused the inappropriate, illegal behavior involved in the era of Enron, how widespread the financial and social devastation caused. We must not go back to that level of inadequate oversight. The Starbains-Oxley Act MUST BE RECOGNIZED AND UPHELD! That oversite must not allowed to be removed, ignord, by any recommendation by those being overseen. The risks have nothing to do with the maintenance of current levels of oversight. Lowering/lessening it has allowed disastrous results to society at large in the past, and we must never go backwards to those conditions again!
Sincerely, Mark Peters, PA-C Emeritus

Wizened One — Jun 17, 2026
Subject: S7-2026-15 From: Wizened One Affiliation: Jun. 17, 2026 We smallest investors deserve a maximum level of protections from corporate malfeasance. Then 50 years old, I well remember the the devastation caused the inappropriate, illegal behavior involved in the era of Enron, how widespread the financial and social devastation caused. We must not go back to that level of inadequate oversight. The Starbains-Oxley Act MUST BE RECOGNIZED AND UPHELD! That oversize must not allowed to be removed, ignord, by any recommendation by those being overseen. The risks have nothing to do with the maintenance of current levels of oversight. Lowering/lessening it has allowed disastrous results to society at large in the past, and we must never go backwards to those conditions again! Sincerely, Mark Peters, PA-C Emeritus

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woodall gelcoproducts.com — Jun 17, 2026
Subject: Comment on S7-2026-15 From: woodall gelcoproducts.com Affiliation: Jun. 17, 2026 Cathleen Woodall, Co-founder and COO, Arizona. Absolutely not…these companies need more transparency not less! Why should these companies be allowed to relax their reporting? It’s to be able to hide what they’re doing and whether they’re trending up or down! This is not good for investors…it only benefits the companies who want to hide their numbers. Just say “NO” to this idea!

Cathleen Woodall
Gelco Products, Inc.
623.225.9968

Woogs O'Keefe — Jun 17, 2026
Subject: S7-2026-15 Comment From: Woogs O'Keefe Affiliation: Jun. 17, 2026 Complete BS!

Stick with the quarterly’s

Sent from my iPhone

Xbenvygreen — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Xbenvygreen Affiliation: Jun. 17, 2026 Amy Marrs
Denver , CO.
DO NOT MAKE THIS CHANGE. Too close to retirement to lose my savings

Sent from my iPhone

Xfinity — Jun 17, 2026
Subject: S7-2026-15 Comment From: Xfinity Affiliation: Jun. 17, 2026 Keep Quarterly reporting!

Sent from my iPad

Yahoo Account — Jun 17, 2026
Subject: S7-2026-15 From: Yahoo Account Affiliation: Jun. 17, 2026 Quarterly reporting keeps thing addressable! It catches thing that may go astray early! And it keeps people accountable! It will also tract notable items for future use in thoughts for future discussions of topics!

Maureen Wheeler
Retired Systems Accountant US Dept of Treasury
Silver Spring, MD
I thing Quarerly Report is essential!

Yahoo Mail — Jun 17, 2026
Subject: S7-2026-15 Comment From: Yahoo Mail Affiliation: Jun. 17, 2026 I wish to formally advocate for the retention of the current system requiring quarterly reports from companies. These comprehensive reports are instrumental in facilitating crucial performance analysis, supporting strategic decision-making, and ensuring rigorous oversight. I believe their continued provision is essential for maintaining transparency and effective management.

Yasmin Yamat — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Yasmin Yamat Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
I'll keep this short because you already know what we want. The same access to the same highly detailed reports that insiders, institutional investors, and other "special access" people get at the same time! No hidden rules or access. Everyone gets all information at the same time! Quarterly reports matter just as much to individuals as to big companies and there's no ethical reason to withhold or delay our access to it. We have a right to the same information at the same time!

Yellow Creek Farms — Jun 17, 2026
Subject: S7-2026-15 Comment From: Yellow Creek Farms Affiliation: Jun. 17, 2026 Keep corporate reporting quarterly.

Yew Chai — Jun 17, 2026
Subject: Comment on S7-2026-15 From: Yew Chai Affiliation: Jun. 17, 2026 please keep reporting to quarterly and not change it

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Yves Bajulaz — Jun 17, 2026
Subject: S7-2026-15 Comment From: Yves Bajulaz Affiliation: Jun. 17, 2026 Quarterly reporting has to remain. Less reporting only favors insiders and fleeces main street.

Yves Bajulaz

+1(805) 688-0343
Box 1231
Solvang, CA 93464
USA

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yvonne37 — Jun 17, 2026
Subject: S7-2026-15 Comment From: yvonne37 Affiliation: Jun. 17, 2026 As an octogenarian investor, I think quarterly reporting should be maintained. Things happen so quickly these days that 6 months is a long time.

Zach Weingart — Jun 17, 2026
Subject: S7-2026-15 From: Zach Weingart Affiliation: Jun. 17, 2026 I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family. Plus, it helps to keep these institutions honest.

ZacharyBalkin — Jun 17, 2026
Subject: Comment on S7-2026-15 From: ZacharyBalkin Affiliation: Jun. 17, 2026 The removal of quarterly reporting is designed to help out rich people with inside information. The SEC is absolutely going to hurt regular Americans when this rule changes. What a joke, this should not be changed, want to make america great again? Try starting with helping regular Americans.

Zachery Treash — Jun 17, 2026

Subject: S7-2026-15 Comment From: Zachery Treash Affiliation: Jun. 17, 2026 Can you ****ers actually stop trying to **** us economically every god **** chance you get? Jesus ****ing Christ how much grifting is enough? Please walk into oncoming traffic if you pass this twice a year bull ****

Sent from my iPhone

Zebulon Stevens — Jun 17, 2026
Subject: S7-2026-15 Comment From: Zebulon Stevens Affiliation: Jun. 17, 2026 We need end of day reporting. The corruption in our system is overwhelming. We need far more checks and balances not less. If this goes through it will be proof that the SEC has been entirely corrupted by both our current fascist regime and bribes paid to the SEC by members of the American oligarchy, you will lose all legitimacy as an agency.

Get Outlook for Android

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zee hbck — Jun 17, 2026
Subject: S7-2026-15 From: zee hbck Affiliation: Jun. 17, 2026 Hold them accountable or they'll get even more greedy and devious. They should be accountable to their customers before or instead of just their shareholders. Z.C. Hallback, delivery driver who is trying to get approved for disability because my medical conditions make it impossible for me to work full time, living in Texas, in the middle of this state where everyone is struggling and being held accountable. These greedy CEOs need to have the same restrictions and laws held against them that we the people have to obey.

Zena Verros — Jun 17, 2026
Subject: S7-2026-15 From: Zena Verros Affiliation: Jun. 17, 2026 Keep it Quarterly!!! Save Quarterly Reporting!!!
Stop the Fraudulent Criminals Now by Keeping It Quarterly!
Thank You!
Zena and Steven Verros

Zoher Neemuchwala — Jun 17, 2026
Subject: My view on Rule S7-2026-15 From: Zoher Neemuchwala Affiliation: Jun. 17, 2026 To the Securities and Exchange Commission:
Investors like myself need clear, accurate and timely information to make informed investment decisions. I have found this to be the most efficient way to invest funds. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, smaller investors are on an unlevel playing field, with no way to get timely information about public companies.

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zydeco QT — Jun 17, 2026

Subject: S7-2026-15 From: zydeco QT Affiliation: Jun. 17, 2026 Ridiculous. There have been numerous cases of fraud discovered at the current level so why reduce it!? If anything, CEO signing needs to be MORE often.

Anil (Neil) Celik — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anil (Neil) Celik Affiliation: Jun. 16, 2026 Investors need more transparency, SEC should protect the investor's right to understand the company financials and important events every quarter at bare minimum. AI is moving too fast, we need to know how companies choose to spend their revenue each quarter.

Sent via Superhuman

Arthur Cheliotes — Jun 16, 2026
Subject: S7-2026-15 From: Arthur Cheliotes Affiliation: Jun. 16, 2026 As a trustee of a retirement fund quarterly reports are absolutely necessary to make timely investment decisions. As a fiduciary subject to personal liability Bi monthly would be better.

Bo A. Darde — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bo A. Darde Affiliation: Jun. 16, 2026 Hi,

Keep the quarterly notices of earning!

Bo Darde M.A. (he/him/his)
Student Support Coordinator, Digital Learning.
479.986.6614
BH 1004

Brenda Bartz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brenda Bartz Affiliation: Jun. 16, 2026 Reports need to continue quarterly. As I near retirement age, currently 58 how my money is working for me is very important..I am a school janitor and a bus driver. Thank you. Brenda

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Brian Torpey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Torpey Affiliation: Jun. 16, 2026 Quarterly reporting is crucial to maintaining Corporate compliance and transparency for investors. As an investor, I use SEC information to make my investment choices. This is very important to me and I vote. I will be watching for where our leaders in government land on this position. SEC must remain vigilant in the protection of the retail investor.

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IMPORTANT - PLEASE READ: This electronic message, including its attachments, is CONFIDENTIAL and may contain PROPRIETARY or LEGALLY PRIVILEGED or PROTECTED information and is intended for the authorized recipient of the sender. If you are not the intended recipient, you are hereby notified that any use, disclosure, copying, or distribution of this message or any of the information included in it is unauthorized and strictly prohibited. If you have received this message in error, please immediately notify the sender by reply e-mail and permanently delete this message and its attachments, along with any copies thereof, from all locations received (e.g., computer, mobile device, etc.). To the extent permitted by law, we may monitor electronic communications for the purposes of ensuring compliance with our legal and regulatory obligations and internal policies. We may also collect email traffic headers for analyzing patterns of network traffic and managing client relationships. For further information see our privacy-policy. Thank you.

Catherine Kiernan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Catherine Kiernan Affiliation: Jun. 16, 2026 My name is Catherine Kiernan. I taught school for 20 plus years and now I am in real estate in Massachusetts. History shows that semi annual reporting would devalue the American stock market and reduce American wealth by almost half. Please reconsider this idea. Hard working Americans cannot afford to lose their hard earned money.
Thank you,
Catherine Kiernan

Catherine Kiernan M.Ed., REALTOR, PSA, ABR
Property Specialist
Coldwell Banker Realty
M: (617) 538-3147
6 Park Avenue I Worcester, MA, 01605
catherine.kiernan@cbrealty.com

License #: 9571362
sellingcentralma.com

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CPM®, RPA® Tammy F. Salas — Jun 16, 2026
Subject: Comment on S7-2026-15 From: CPM®, RPA® Tammy F. Salas Affiliation: Jun. 16, 2026
How do we fight this?

Tammy F. Salas, CPM®, RPA®
Vice President

My Profile

Bradford Management Company, Inc.
10440 N. Central Expressway, Suite 1150
Dallas, TX 75231

Office 972-776-7026
Cell 469-236-0236
Fax 972-776-7083
Email tsalas@bradford.com

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Tammy F. Salas, CPM®, RPA®
Senior Vice President

My Profile

Bradford Management Company, Inc.
10440 N. Central Expressway, Suite 1150
Dallas, TX 75231

Office 972-776-7026
Cell 469-236-0236
Fax 972-776-7083
Email tsalas@bradford.com

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Esq. Dianna Stallone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Esq. Dianna Stallone Affiliation: Jun. 16, 2026 I am writing to oppose the proposed change to the reporting requirements. Reducing the reporting requirements will artificially shrink the savings of millions of Americans who are already struggling to make ends meet. There is NO good reason to reduce the reporting requirements.
I am 69 years old and the proposed rule change will have a seriously negative impact on my savings and retirement plan.

Sent from my iPhone

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Glenda Cornett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Glenda Cornett Affiliation: Jun. 16, 2026 Cutting the quarterly reports to biannually will reduce the amount of people willing to invest in companies. You will destroy yourselves.

Jeffrey@DSS Urbik — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeffrey@DSS Urbik Affiliation: Jun. 16, 2026 The only way to keep our Country, is to stop corruption. No to this proposal. I want crime caught, and punished, not rewarded with secrecy and further corruption.

Kelly L *HS Wozneak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly L *HS Wozneak Affiliation: Jun. 16, 2026 That is not how workers should be treated in America! I work as an NP in a hospital taking care of your and their families- don’t I deserve to have a decent retirement?????

Get Outlook for iOS

Leta M. Hommel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leta M. Hommel Affiliation: Jun. 16, 2026 Leta Hommel, Retired Research Associate, University of Kentucky:

Please keep quarterly. As a recent, displaced retiree, it is confusing enough just to recall the hoops to retire, when not allowed to plan in increments in advance.

Leta.hommel@outlook.com

Mary Finley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Finley Affiliation: Jun. 16, 2026 Keep reporting on a quarterly basis. Six months is too long, giving the SEC time to play " now you see me, now you don't."
I am retired from a university.

Sent from my iPad

Mary Hays — Jun 16, 2026
Subject: S7-2026-15 From: Mary Hays Affiliation: Jun. 16, 2026 I want the SEC to protect the public by continuing to mandate quarterly reporting. Regular citizens have retirement savings in the stock market. As a retiree I am concerned that a lack of oversight may increase the risk to my retirement savings and those of millions of people.

Mary Lucille Hays, White Heath, Illinois

Get Outlook for iOS

Sean O'Brien — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sean O'Brien Affiliation: Jun. 16, 2026 I'm Professor Sean O'Brien, UMKC school of Law. I just retired, solidly in the middle class IF the value of my investments holds steady. I read my quarterly statements and adjust my investments accordingly. Timely information is critical to cautious investors, and at this stage in my life I have no choice but to be cautious. That's true of every middle class investor. Timely information is our only source of control over the market, please don't take it away. We need quarterly reports.

Sean D. O'Brien
Professor, UMKC Law School

Stephanie Dodge — Jun 16, 2026
Subject: Quarterly reports From: Stephanie Dodge Affiliation: Jun. 16, 2026 Quarterly reports should absolutely be required for all companies. That way investors can track what is going on and where their investments stand. I do not want to wait 6 months to see if there is something I need to change when the current system of every 3 months works fine.

Thanks,
Steph

Stephanie Dodge | TCIM
4431 N. Front Street, 2nd Floor | Harrisburg, PA 17110-1709 | [M] (717) 919-3199
sdodge@mbakerintl.com | www.mbakerintl.com

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Steve Shelangoski — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Steve Shelangoski Affiliation: Jun. 16, 2026 Greetings
I would like to offer my opinion on changing the reporting schedule. I am a controller of a subsidiary that the parent is publicly traded in Japan. So i have more knowledge about the effort and cost of quarterly reporting. I feel it is imperative that the SEC continues quarterly requirements. There can be many changes each quarter that are either positive or negative that investors need to be made aware of to make better decisions. I am also an investor with over one million in the stock market, much of which is invested in individual companies. Please don't change the way reporting has been for the past 50 plus years.
Sincerely Steve Shelangoski

Sent from my iPhone

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Tara Rochford — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tara Rochford Affiliation: Jun. 16, 2026 Tara Rochford, Project Manager, IN Office of Court Services, Indianapolis, Indiana.
As a soon to retire person who has invested in American markets for over 40 years, this issue matters greatly to me because it will directly impact my ability to support myself in my post-employment decade(s). As potential cuts to both Social Security and Medicare benefits continue to loom in the not-too-distant future, it is more important than ever to protect the investment portfolios of individual investors.
Transparency in publicly traded corporations' reports of accurate and timely financial information is critical to all investors' ability to make informed decisions. A decline in access to timely information will have a disproportional negative impact on individual investors and give even more advantage to institutional investors and others who may have access to more information than semi-annual reports.
Keep SEC reporting QUARTERLY. Do not revert to a policy that has a documented impact of negatively affecting market valuations, both in our own history and as shown in current foreign markets that allow for semi-annual reporting.
We cannot risk decimating the average American investor's portfolio without risking extreme consequences on the overall economy. Investors are not asking for this change - that should be a primary indicator that it is not a good proposal.

Tara Durkin Rochford (she, her)
Optima Project Manager,
Indiana State Office of GAL/CASA
317-234-5617

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Tim Hegemier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tim Hegemier Affiliation: Jun. 16, 2026 Quarterly reporting is necessary to keep track of companies I am invested in, as well as the company I work for! Tim Hegemier, Engineer

Tim Hegemier
Senior Application Engineer, Valve Stem Seals
Dana Incorporated

Office: +1-260-897-8328
Mobile: +1-260-710-6976
tim.hegemier@dana.com
Dana.com

301 Progress Way
PO Box 559
Avilla, IN 46710
USA

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USA Wedding Officiant Rose-Marie Vieira — Jun 16, 2026
Subject: Comment on S7-2026-15 From: USA Wedding Officiant Rose-Marie Vieira Affiliation: Jun. 16, 2026 PLEASE protect investors - keep it to quarterly reporting!

Warmly,
Rev. Rose

(null) (null) — Jun 16, 2026
Subject: S7-2026-15 From: (null) (null) Affiliation: Jun. 16, 2026 Please keep the reporting on a quarterly basis. Thank you.

Sent from my iPhone

17547holmes — Jun 16, 2026
Subject: S7-2026-15 Comment From: 17547holmes Affiliation: Jun. 16, 2026 Bridget Holmes, from Chicago, IL. I do not like the idea of having to wait 6 months to see updates on my investments. The markets are already volatile, and the little people need to see what is happening with our hard earned money.

57haddreams — Jun 16, 2026
Subject: S7-2026-15 From: 57haddreams Affiliation: Jun. 16, 2026 The thought that this change could cut my well planned and absolutely working retirement savings is insane! Why is our government trying to bankrupt the retirees that spent their entire working lifetime preparing for a comfortable and well funded retirement? What's in it for Trump and his disastrous regime? Obviously what he steals from responsible life planners, will line his own pockets while we are paying the price! STOP THE INSANITY!

5Barker — Jun 16, 2026
Subject: Quarterly reporting From: 5Barker Affiliation: Jun. 16, 2026 Keep quarterly reporting

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A D — Jun 16, 2026
Subject: S7-2026-15 Comment From: A D Affiliation: Jun. 16, 2026 This is absolutely unacceptable. That corporations are given the red light to hide from the public. This is surely a form of corruption that will not serve our country. Well, I urged the SEC to not allow this to happen.

A Leslie Morrow Distinguished Professor Emerita, UNC School of Medicine, chapel Hill, NC — Jun 16, 2026
Subject: File No. S7-2026-15 From: A Leslie Morrow My husband and I strongly oppose the proposal to reduce the frequency of reporting. Transparency is so important for individual investors. We urge you to stop this initiative.

A.Ron Carmichael — Jun 16, 2026
Subject: Comment on S7-2026-15 From: A.Ron Carmichael Affiliation: Jun. 16, 2026 QUARTERLY. You only mess with what has been working well if you dishonestly expect to personally benefit.

Thanks, Ron

AA Redding office — Jun 16, 2026
Subject: S7-2026-15 From: AA Redding office Affiliation: Jun. 16, 2026 Quit letting this corrupt criminal enterprise ruin the protections that American citizens have against the corrupt people who voted for this **** show pretend “administration” in the first place!

Lisa Stapp, Office Manager

NOR-CAL Intergroup
PO Box 991107, Redding, CA 96099
norcalintergroup@gmail.com
Office: (530)225-8955

Cell (530) 917-5675

Aaron Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Aaron Brown Affiliation: Jun. 16, 2026 Long time investor. This would really move us in the opposite direction of allowing people to have a more even playing field. Being a retail investor I support keeping the current reporting even though I would love to take off more time I do not want to take it off at the price of knowing. Good decisions require good information in a timely manner.

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aaron cooper — Jun 16, 2026
Subject: S7-2026-15 From: aaron cooper Affiliation: Jun. 16, 2026 Do not allow fraud, I have lost so much to corporate corruption. Ending check and balances create fraud like the Obama administration helped.

Yahoo Mail: Search, Organize, Conquer

Aaron Feldman — Jun 16, 2026

Subject: S7-2026-15 Comment From: Aaron Feldman Affiliation: Jun. 16, 2026 I am an ordinary citizen with no corporate holdings. Nonetheless I vehemently oppose the proposed rule that reduces corporate accountability.
Corporations already are allowed to participate
in our society in a hidden and destructive manner, yet are treated as "persons". Hidden corporate political donations, favorable tax rules that hide income are examples. It is obscene to yet again advantage corporate America over its citizens. Please keep
the quarterly reporting requirements. Thank you.

Yahoo Mail: Search, Organize, Conquer

Aaron Fox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Aaron Fox Affiliation: Jun. 16, 2026 Please retain quarterly reporting in its current format. Further, create sanctions for purposefully evading detection of information by using non text images that are not searchable.

As a retired anti money laundering and financial crimes professional in banking and financial services, I used quarterly reporting to identify trends that indicated potential stock fraud. Every time the reporting window is widened, you create the opportunity to mask control and illicit activity by keeping changes between the reporting windows. Systems have limited history fields and bad actors know exactly what that history field count is. If the history field count is five previous points, they will create six or seven changes to hide participation. I've seen it, reported it and seen your offices take appropriate action to mitigate risk to the investing public. Don't take the tools to protect the public away.

Aaron Fox
Former AML Officer

Sent from my iPhone

Aarón Kettler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Aarón Kettler Affiliation: Jun. 16, 2026 Any rules change that leads to less transparency is intolerable. This proposal directly affects investor's confidence in a negative way. There is no doubt that this will benefit the legions of corrupt insiders who will profit on the back of other's ignorance. Quarterly reporting is absolutely essential to securities, and removing it can only be seen as either aiding corruption, or engaging directly in corruption. There is no legitimate reason to adopt semi-annual reporting.

Please choose transparency over obfuscation.

Aaron Mercer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Aaron Mercer As a member of the Motley Fool Community, and an individual investor i am urging you to not change to semi annual reporting. The SEC needs to understand that individual investors deserve more transparency, not less. Let's keep this the way it currently is and not change it.

Aaron Richards — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Aaron Richards Affiliation: Jun. 16, 2026 My name is Aaron Richards. I am a systems engineer from Nashville, Tennessee. I am writing to express concern over the proposed quarterly earnings rule change to bi-annual reporting.
I read the intelligent investor front and back during college. Learning about stocks and business was a welcomed break from my curriculum of math and equations. Using the knowledge from that book, I was able to make good investments helping build wealth for my family. Often the simplest investment strategies are the most successful, such investment advice can easily be explained in a few common sense sentences.
Such as those from Warren Buffett or other bellwethers in the turbulent market environment we have today.
It is clear that timely quarterly reporting ensures businesses listed on stock exchanges have transparency and frequent updates to their earnings outlook. Reducing to only two per year could cause drastic corrections if expectations aren't met.
I am familiar with Mr. Market's temperament, but I fear that the many other "retail" investors as they call us are not. Todays market has a great many more retail investors than the past with apps like Robinhood making it easier than ever to invest. Dramatic jumps occurring from the increased time period between reporting could lead to turbulence for all.
In the past when this was tried it failed spectacularly. I can't understand the reasoning behind this effort. It is easier than ever for a company to publish quarterly earnings. In the past they were done on paper……
Companies that say it is not are lying or complicating their financial statements or "dressing up" their reports to impress investors.
Not publishing quarterly earnings will hurt individual investors, and the market as a whole. Please do not make this change.
Rather than focusing on what may (or more than likely not) benefit companies. It would be a pleasant change to see the SEC make changes that help, protect, or improve individual investors access to market information.
Helping the little guy. Those changes or updates I could get behind. Not this.

I appreciate your attention to this matter and hope it is taken into consideration.

Regards.

Abby Vaile — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Abby Vaile Affiliation: Jun. 16, 2026 This type of reporting would be disastrous to investors!! In our modern age of computers and simplified access to data, reporting should actually become weekly, never dawn out over more time.

Sent from my iPhone

Abigail Alpert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Abigail Alpert Affiliation: Jun. 16, 2026 Quarterly reporting must be the minimum. Capitalism depends on informed parties on the buyers side.

Abigail Alpert
76 Walnut Street
Leominster MA 01453-3150

978-840-6329 (landline)
978-870-4821 (mobile)

Adam Aldana — Jun 16, 2026
Subject: S7-2026-15 Comment From: Adam Aldana Affiliation: Jun. 16, 2026 Hey, SEC: Keep it Quarterly!

R/Adam

Adam Handler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Adam Handler Affiliation: Jun. 16, 2026 It's worked well, so please don't break it— KEEP QUARTERLY REPORTING!

Best Regards, Adam D. Handler

Adam Hulse — Jun 16, 2026
Subject: S7-2026-15 Comment From: Adam Hulse Affiliation: Jun. 16, 2026 Quarterly reporting is important. It gives insight to the public and potential stakeholders.

Adam Newman (RIT Student) — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Adam Newman (RIT Student) Affiliation: Jun. 16, 2026 The only people who benefit from getting rid of quarterly reports are inside traders, this is insane you will ruin the market for retail investors

Adam Newman

Admin - Support — Jun 16, 2026
Subject: S7-2026-15 Comment From: Admin - Support Affiliation: Jun. 16, 2026 NO! Absolutely not to 6 month reporting! Don't let corporations hide their transactions for longer periods of time. Insider trading would only get worse.

Chris Petiprin

Adrian Dillon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Adrian Dillon Affiliation: Jun. 16, 2026 Quarterly reporting is necessary to hold leadership teams accountable. A vital part of the shareholder-company communications cycle. Do not change it!

APD
PM, DDGHP, PDDGIM,PDDGC,SM (AMD), EC (KM), KYCH, 32 KCCH

Adrian Iwanicki CPA Canada — Jun 16, 2026
Subject: File No. S7-2026-15 From: Adrian Iwanicki A semi-annual reporting cadence is less transparent especially when it comes to seasonality of many businesses. Six months is a long time to go in between major public asset updates which should offer timely and extensive disclosures. I believe disclosures should increase over time, not decrease for investor transparency with additional guidelines. Overall this allows for more market inefficiencies and informational gaps between institutional holders with preferred communications lines to management teams and retail investors between public informational releases.

Adrianne Alcorn — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Adrianne Alcorn Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Do the right thing. Keep the rules the way they are. Quarterly disclosures allow the investor a slim fighting chance but if its every six months more people will be screwed out of their investment and the stock market could become something that the everyday person refuses to invest in.

Adrienne Spear — Jun 16, 2026
Subject: S7-2026-15 Comment From: Adrienne Spear Affiliation: Jun. 16, 2026 Quarterly reports help with clarity and honesty.

Sent from my iPhone

Agnes Cleary — Jun 16, 2026
Subject: S7-2026-15 Comment From: Agnes Cleary Affiliation: Jun. 16, 2026 There are a number of reasons cited by corporations to support their proposal to eliminate quarterly reporting. None of them benefit investors. If implemented this rule change would deprive individual investors of information needed to evaluate the health of a company, spot possible malfeasance, and make long term financial decisions. Insiders would still know the full story and this knowledge creates an uneven more playing field between insiders and small investors. I believe sunshine is the best disinfectant, and timely, complete disclosure of financial information can prevent the need for disinfectant by

detecting fraud early. As for the touted "global standard", how's that working in the UK where Wirecard hid their massive fraud for years? Singapore implemented it and is now considering abolishing it because trading volume has dropped significantly & the quality of the information reported had degraded. And as for cost savings...That's the biggest fig leaf of all. The accounting & reporting cost savings would be minimal. That's the cost of doing business and I bet some smart lawyer can find a way for you to write that off as a deduction.

Aidan Acosta — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Aidan Acosta Affiliation: Jun. 16, 2026 I want to maintain 10Qs to be able to adequately evaluate performance of public companies, including those that will IPO this year, to continue to make informed decisions in a new era of (some unprofitable) AI companies and global disruption.

Sent from my iPhone

AILEEN R — Jun 16, 2026
Subject: S7-2026-15 From: AILEEN R Affiliation: Jun. 16, 2026 We have so many laws being broken and horrible insider trading! How can we look the other way any more!!!!

Sent from my iPhone

Aimee Waters — Jun 16, 2026
Subject: S7-2026-15 Comment From: Aimee Waters Affiliation: Jun. 16, 2026 There is a reason this law was originally ally enacted. We need transparency!

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ajknight0704 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: ajknight0704 Affiliation: Jun. 16, 2026 Tony Knight, Utah, government worker, and let's keep the reporting quarterly. Making them semi-annual or whatever is being proposed has tended to devalue people's retirement Savings in the past and so this needs to be avoided at all costs. This is completely unfair to people that have been doing the right thing and putting money aside for their retirement. We all know the government can't handle retirements so we need to do these things ourselves. Keep it the way it is.

Sent from my Galaxy

Al Thompson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Al Thompson Affiliation: Jun. 16, 2026 Please continue to require quarterly reporting. Six months is too long for me to make informed investment decisions with the equities in my portfolio.
Al Thompson, retired Business Intelligence Analyst.

Alan Gross — Jun 16, 2026
Subject: SEC Proposal for Semi-Annual Reporting From: Alan Gross Affiliation: Jun. 16, 2026 I am against allowing semi-annual reporting.

Allowing semi-annual reporting allows the wolves much more freedom to do as they wish. The cost of quarterly reporting is minimal at best and as far as the international standard goes, how's that working for them? The SEC keeps citing the "global standard," but that standard isn't doing well in the places it was tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried.

Alan Gross
Sparks, NV 89436

Alan Katz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alan Katz Affiliation: Jun. 16, 2026 Alan Katz, retired. Quarterly reporting is essential to monitor my holdings. Please retain the current rules and regulations.

Alan Mann — Jun 16, 2026
Subject: SEC Quarterly Reporting From: Alan Mann Affiliation: Jun. 16, 2026 PLEASE KEEP SEC REPORTING QUARTERLY!!

I am retired and am a fairly substantial investor in the market. As an individual investor, it is imperative that "the deck is NOT stacked against me"... that I am given timely financial information by SEC registrants. To move to semi-annual reporting would give insiders and politicians grossly unfair adantages in obtaining timely information, and could increase the chances for market manipulation.

PLEASE KEEP SEC REPORTING QUARTERLY!!

As a retired, inactive CPA/auditor (also with an MBA) who used to audit publically traded companies (Seidman & Seidman, CPA's back in the 1970's) and who subsequently did internal SEC reporting for a company, I know the in's & out's of SEC reporting and the value of accurate and timely information.

Now, as an independent investor, I know and appreciate the value of QUARTERLY reporting! It has been done that way "forever" and has served investors well. To CHANGE it to semi-annual, in my learned opinion, would create a disaster.

PLEASE KEEP SEC REPORTING QUARTERLY!!

Sincerely,
Alan N. Mann
Nacogdoches, Texas

Alan Mann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alan Mann Affiliation: Jun. 16, 2026 PLEASE KEEP SEC REPORTING QUARTERLY!!

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Sincerely,
Alan N. Mann
Nacogdoches, Texas

Alan Mann — Jun 16, 2026

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PLEASE KEEP SEC REPORTING QUARTERLY!!

Sincerely,
Alan N. Mann
Nacogdoches, Texas

•••
Alan Mann
Phone: (972) 567-3125
E-mail: hotbiker48@gmail.com
<><

Alan Mayberry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alan Mayberry Affiliation: Jun. 16, 2026 With all the fraud and insider trading going on, it couldn’t be a worse time to loosen reporting.

Sent from my iPhone

Alan Monai — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alan Monai Affiliation: Jun. 16, 2026 Quarterly reporting

should be maintained. There is no compelling reason to change this requirement, except to invite corruption and unfettered selfish interest into the process. As a retired citizen, I am reliant on my retirement savings for keeping my standard of living. This is a direct threat to my piece of mind and is a bad idea across the board.
Alan Monai

Sent from Gmail Mobile

Alan N. Mann MBA, former (retired/inactive CPA/auditor)) — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alan N. Mann PLEASE KEEP SEC REPORTING QUARTERLY!! I am retired and am a fairly substantial investor in the market. As an individual investor, it is imperative that "the deck is NOT stacked against me"... that I am given timely financial information by SEC registrants. To move to semi-annual reporting would give insiders and politicians grossly unfair adantages in obtaining timely information, and could increase the chances for market manipulation. PLEASE KEEP SEC REPORTING QUARTERLY!! As a retired, inactive CPA/auditor (also with an MBA) who used to audit publically traded companies (Seidman & Seidman, CPA's back in the 1970's) and who subsequently did internal SEC reporting for a company, I know the in's & out's of SEC reporting and the value of accurate and timely information. Now, as an independent investor, I know and appreciate the value of QUARTERLY reporting! It has been done that way "forever" and has served investors well. To CHANGE it to semi-annual, in my learned opinion, would create a disaster. PLEASE KEEP SEC REPORTING QUARTERLY!! Sincerely, Alan N. Mann Nacogdoches, Texas

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Alan Wittmer Retail Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alan Wittmer Individual investors require quarterly reporting. No reason to change. Public companies have and need our money and we invest in them because of the information we are provided. Less information is the wrong direction. More reliable data is the better direction.

Alan Wood — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alan Wood Affiliation: Jun. 16, 2026 To ensure adequate transparency, quarterly reports MUST remain the standard practice.

Alan Wood

Sent from my iPhone

Alana Armstrong — Jun 16, 2026
Subject: S7-2026-15 From: Alana Armstrong Affiliation: Jun. 16, 2026 **** ALL YOU CAPITALIST SCAMMERS THAT HAVE ENSLAVED WORKERS FOR 50YRS! YOU LYING RepuKKKliQunts are DECIMATING EDUCATION SO YOU CAN BRING BACK CHILD LABOR! YOU THINK WE ARE

GOING TO TRUST YOU TO BE HONEST??? YOURE ALL ****ING HIGH ON YOUR COCAINE ADDERALLED MINDS! Quarterly *****ES!! REPORT QUARTERLY YOU LYING QUNTS!!!

Alana Armstrong — Jun 16, 2026
Subject: S7-2026-15 From: Alana Armstrong Affiliation: Jun. 16, 2026 **** ALL YOU CAPITALIST SCAMMERS THAT HAVE ENSLAVED WORKERS FOR 50YRS! YOU LYING RepuKKKliQunts are DECIMATING EDUCATION SO YOU CAN BRING BACK CHILD LABOR! YOU THINK WE ARE GOING TO TRUST YOU TO BE HONEST??? YOU'RE ALL ****ING HIGH ON YOUR COCAINE ADDERALLED MINDS! Quarterly *****ES!! REPORT QUARTERLY YOU LYING QUNTS!!!

Alana Armstrong — Jun 16, 2026
Subject: S7-2026-15 From: Alana Armstrong Affiliation: Jun. 16, 2026 **** ALL YOU CAPITALIST SCAMMERS THAT HAVE ENSLAVED WORKERS FOR 50YRS! YOU LYING RepuKKKliQunts are DECIMATING EDUCATION SO YOU CAN BRING BACK CHILD LABOR! YOU THINK WE ARE GOING TO TRUST YOU TO BE HONEST??? YOU'RE ALL ****ING HIGH ON YOUR COCAINE/ ADERALLED MINDS! Quarterly *****ES!! QUARTERLY YOU LYING QUNTS!!!

Alanna Regan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Alanna Regan Affiliation: Jun. 16, 2026 To: SEC

Quarterly reporting needs to be kept in place for accountability of corporations to their shareholders and also for investors to be able to make and track investments. The quarterly report is a mainstay of investing for people with retirement in the market and professional brokers alike. Additionally, reduced portfolio value for investors as a result of any change to the quarterly requirement would cause a drop in value in brokerage accounts due less transparency. This would be unfair, unethical and cause large and long term disruption to the market at large.

Alanna Regan
Suffolk County, New York

Albert Archard — Jun 16, 2026
Subject: File No. S7-2026-15 From: Albert Archard I strongly disagree with your proposed policy change and ask that you keep the requirement for quarterly reports!

Albert Berry — Jun 16, 2026
Subject: S7-2026-15 From: Albert Berry Affiliation: Jun. 16, 2026 I am against quarterly reporting.

Sent from my iPhone

Albert Curry Private Citizen/Investor — Jun 16, 2026

Subject: File No. S7-2026-15 From: Albert Curry So now the SEC is COMPLICENT in actually allowing FRAUD! I guess, CEO's can LIE twice a year on quarterly reports. No!!

Albert Zipp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Albert Zipp Affiliation: Jun. 16, 2026 The more information available to us, the better and more thoughtful our investment decisions. We need more light!

Albert Zipp
cazipp3@protonmail.com
304.657.9124

Sent from Proton Mail for iOS.

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alburyr — Jun 16, 2026
Subject: S7-2026-15 Comment From: alburyr Affiliation: Jun. 16, 2026 Please keep notifications quarterly. I prefer to see how thi ga are going quarterly. R.Albury, Retired

Sent from my Galaxy

Alex Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alex Adams Affiliation: Jun. 16, 2026 We have enough of our society going back to the 50’s please don’t continue that trend! Alex adams

Sent from my iPhone Please Excuse Any Typos or Errors

Alex Dixon — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alex Dixon Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The guidelines are there for a reason. It would be great if anyone thought what the long term ramifications of this change would do to the trust of everyday people. It might not happen immediately but people will react as more and more crap gets put in

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Alex Dmitriev — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alex Dmitriev Affiliation: Jun. 16, 2026 Why would SEC contemplate such a change unless it is to hide from the public and investors the real health of a company. You are following the the lead of a convicted felon and Grifter who currently occupies the White House. If it ain't broke, don't fix it. SEC's job is to protect investors and not to be servants to industry.

Alex Fernandez — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alex Fernandez Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As a retail investor, more transparency is needed. Otherwise, fraud may take place without all investors knowing about it. In particular, I must know what I am dealing with when making investments to minimize my risk.

Sincerely yours,

Thank you.

Alejandrina Fernandez

Alex Madison — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alex Madison This is just another way to rob from the everyday person. I am sick of everyone copying the wrong role model. Do not do this! I know companies already cheat. I have worked for a few companies that skew their financials. Don't make it easier.

Alex Martinez — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alex Martinez Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need transparency!

Alex Panschar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Alex Panschar Affiliation: Jun. 16, 2026 KEEP. QUARTERLY. REPORTING!!!

Sent from my iPhone

Alex Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alex Roberts Affiliation: Jun. 16, 2026 Dear SEC,
Keep the quarterly rule. In fact, make it monthly! When have investors followed voluntary rules. Never. I expect the SEC to not trust investors, especially large scale insiders.
KEEP THE QUARTERLY RULE IN PLACE!

Alexander L Roberts,
Omak, WA 98841

Sent from my iPad

Alex Townes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alex Townes Affiliation: Jun. 16, 2026 It’s ridiculously important to the average person and consumer alike. Even if you don’t trade in the exchange, quarterly earnings protector day to day consumers and help promote a free market.

Do away with this proposed bill and look after the 99%.

Alex Townes

Alex Wyatt — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alex Wyatt Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This new proposal would cut back oversight and make an unequal playing field for retail investors like myself. My financial advisor is against it and says many like him are too. This makes the market information we rely on much more unstable and unpredictable. Please don't let insiders play around with my retirement savings.

Alexa Murray — Jun 16, 2026
Subject: S7-2026-15 From: Alexa Murray Affiliation: Jun. 16, 2026 A sound financial system is based on informed risk. Handicapping investors, particularly smaller and less well connected ones, by limiting access to corporate information is unfair. Increasing the opportunity for unethical players to game the system and defraud investors is in no legitimate investor’s best interest. You should not approve this change. - Barbara Murray 1526 Old County Farm Rd. Sophia, NC 27350

Sent from my iPad

Alexander — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alexander Affiliation: Jun. 16, 2026 My name is Alexander Sauceda, and I'm a software engineer. I don't believe that SEC reporting should be any less frequent than quarterly. As someone who invests through both index funds and active investing, this would put people like me at an even further disadvantage compared to institutional investors and should not be pursued.

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alexander dailo — Jun 16, 2026
Subject: S7-2026-15 Comment From: alexander dailo Affiliation: Jun. 16, 2026 Alexander Dailo, a Real Estate Appraiser, emphasizes the importance of implementing mandatory quarterly reporting to uphold transparency for both the public and investors. Transitioning to semiannual reporting could

compromise the clarity of financial information, thereby increasing the likelihood of market manipulation and providing insider advantages.

Yahoo Mail: Search, Organize, Conquer

Alexander Joseph — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alexander Joseph Affiliation: Jun. 16, 2026 I do not agree with this bill.
Less transparency is never a good thing.
Businesses don't care about the retail investors well being. The only people who stand to benefit from this are the inside traders and those with the right network who will know what's happening way before the general public.

Alexander J

Alexandra Walser — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alexandra Walser Affiliation: Jun. 16, 2026 Removing this reporting further discredits lawmakers, who already have trading knowledge & influence that should limit their ability to invest.
Putting up yet another barrier, hiding valuable information that would impact investor knowledge & therefore decisions, proves govt is more driven to abide possible fraud than to assist citizens in wisely and safely investing to better their own economic standing.
Do not add yet another layer of option for corruption & fraud!

Alexandra Walser

Alexandros Prodromou — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alexandros Prodromou No, Semiannual Reporting doesn't make sense.

Alexis Ray — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alexis Ray To whom it may concern: I'm writing to voice my opposition to the proposed semi-annual reporting rule. Transparency ensures I am able to make sound investing decisions. Reducing the number of public company reports from 4 a year to 2 has the potential to increase market volatility by decreasing trust. I'd like to make investing decisions on verified information, not speculation. Without frequent reporting I fear people will be inclined to reactive investing decisions which will lead to market destabilization. Thank you for protecting investors.

Alexis Tucker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Alexis Tucker Affiliation: Jun. 16, 2026 The SEC needs to

continue QUARTERLY reporting. I believe it keeps the system more transparent for investors.

Alexis Tucker
Aiken, SC

Ali Legault — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ali Legault Affiliation: Jun. 16, 2026 There is no logical Reason to make this change. Companies have all the systems in place to continue quarterly reporting and will, even if this change were made. A change like this will ONLY hurt investors. Do your job SEC by keeping these quarterly reports in place!

Alice Hofstad Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alice Hofstad Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. Our market was built on the belief that every investor deserves access to the same information at the same time. Quarterly reporting helps to get that information to the investor.

Alice Moskus — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alice Moskus Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Informed decisions are necessary even for small investors.
Alice Moskus

Alice Snider — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Alice Snider Affiliation: Jun. 16, 2026 I don’t understand how anyone with economic background or experience could see this as an advantage. After looking at numbers this would be a catastrophe in the making. We need to see the numbers often! It’s like only balancing your checkbook twice a year instead of bimonthly or at the very least monthly. Why would anyone think that this is a good idea?? Please DONT change our system, unless we could upgrade it to monthly!!

Alicia Dickerson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alicia Dickerson Affiliation: Jun. 16, 2026 Alicia Dickerson- I

am a long time small investor who will rely on my retirement funda so that I will have dignity in my retirement years. This proposed rule change is until American and should
be rejected as yet another unlawful power and money grab by the wealthy and by corporations to disadvantage regular people while at the same time unjustly enriching those already at the top.

Yahoo Mail: Search, Organize, Conquer

ALICIA HANLEN — Jun 16, 2026
Subject: Comment on S7-2026-15 From: ALICIA HANLEN Affiliation: Jun. 16, 2026 This does not appear to be a sustainable idea. It didn't work in 1955. And it
will not work now.

Alicia Hanlen
Arroyo Hondo, NM

Sent from my T-Mobile 5G Device
Get Outlook for Android

Alicia Horohov — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alicia Horohov Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The stock market isn't just for the already rich or those on the inside. Insider trading is illegal for a reason. Capitalism and a free market, that's what we all wanted right? So keep the market free for us all and say Don't allow public companies to hide vital info from the public for 6 months at a time!

Alina Estrada — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Alina Estrada Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly disclosures provide transparency into the operating stability and forward path/potential of public companies.

Removing this transparency or delaying it fundamentally eliminates the reason for public companies to be public.

Alisa Lagier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alisa Lagier Affiliation: Jun. 16, 2026 Transparency, transparency, transparency. It’s good for society, be good for society.

Alisa Lagier

This email is intended solely for the addressed recipient/s.

Sent from my iPhone

Alison Hughey — Jun 16, 2026
Subject: S7-2026-15 From: Alison Hughey Affiliation: Jun. 16, 2026 Timely, truthful information reporting is essential!!! This is NOT the time for rolling back reporting requirements.

Alison Hughey, MT-BC

Carolina Music Therapy
www.facebook.com/carolinamusictherapy

Alix Saakes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alix Saakes Affiliation: Jun. 16, 2026 The only reason to do this is to hide what's happening from the public. Do not support this nonsense. We the People see right through this.

ALLAN BERNARDS — Jun 16, 2026
Subject: S7-2026-15 From: ALLAN BERNARDS Affiliation: Jun. 16, 2026 They need to keep reporting Quarterly. Twice a year gives them way too much room. By the time they report it would be to Late! Stop the Fraud!

Sent from my iPhone

Allan Chiocca — Jun 16, 2026
Subject: S7-2026-15 Comment From: Allan Chiocca Affiliation: Jun. 16, 2026 Why reduce oversight? Yet another policy again the people's interest. Release all the pedo files. Trump's a pedo

Sent from my iPhone

Allen Alvig — Jun 16, 2026
Subject: S7-2026-15 Comment From: Allen Alvig Affiliation: Jun. 16, 2026 Very bad proposal. Opens up all sorts of possibilities for malfeasance.

Allen Harp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Allen Harp Affiliation: Jun. 16, 2026 Keep the reporting quarterly. I'm just an independent, retired investor but I need all the information I can get. Please do not shut us out. Thank you for listeniing!

Allen Harwood — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Allen Harwood Affiliation: Jun. 16, 2026 No more going backwards. Investors need to know quarterly what their investments are doing.

Sent from my iPhone

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allen hyde — Jun 16, 2026
Subject: S7-2026-15 Comment From: allen hyde Affiliation: Jun. 16, 2026 Keep the public informed: quarterly reports!

Allison Carey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Allison Carey Affiliation: Jun. 16, 2026 I saved all my life so I could avoid being a burden to my kids and leave a nice inheritance for my grandkids to pay for college or buy a house, neither of which young people can no longer afford. Just please think about how multiple generations of Americans would be impacted.

Allison Carey, RN, retired
Waterford, Michigan

Allison Carey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Allison Carey Affiliation: Jun. 16, 2026 I saved all my life so I could avoid being a burden to my kids and leave a nice inheritance for my grandkids to pay for college or buy a house, neither of which young people can afford any more. Please think about how multiple generations of Americans would be impacted.

Allison Carey, RN, retired

Allison Hegan — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Allison Hegan Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency prevents corruption. Things must remain visible.

Allyson Carpenter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Allyson Carpenter Affiliation: Jun. 16, 2026 My name is Ally, and I am a food safety manager in Utah. Quarterly earnings reports are important to me because they provide consistent, timely transparency into the financial health and decision making of public companies. My family and I depend on reliable information from the SEC to make informed financial

decisions and maintain trust in the markets. Regular reporting helps protect everyday investors like us.

ALV — Jun 16, 2026
Subject: S7-2026-15 Comment From: ALV Affiliation: Jun. 16, 2026 Quarterly reporting should be kept, so I can follow and be closer to being up to date w activities of companies I've invested in. Changing to only 2 reports per year will encourage more dishonesty to creep in. Don't change the well established, working system to please this corrupt administration, and billionaires. It's not broken - don't force a "fix."
Scott Duncan, Legal Videographer.

Sent from my iPhone

Alvin Curtis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alvin Curtis Affiliation: Jun. 16, 2026 Another seemingly minor thing, yet it gives players the ability to crush all outsiders .

Alvin Newman The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Alvin Newman Overall, I think this is an idea that will hurt the individual investors like me. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Alycia S ErnstAmador — Jun 16, 2026
Subject: S7-2026-15 Comment From: Alycia S ErnstAmador Affiliation: Jun. 16, 2026 We have enough evidence of fraud and corruption, by stopping the reporting, you are only proving this further. You WILL keep reporting,
Love, "we the people"

Sent from my iPad, Alycia Ernst-Amador

Amanda Fine — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Fine Affiliation: Jun. 16, 2026 To the Securities

and Exchange Commission:
Concealing information from the public that takes part in investing would push them to start investing overseas in places that are more transparent.

Amanda Kurz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amanda Kurz Affiliation: Jun. 16, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, I would be the last to find out. Don't stop quarterly reporting.

Amanda LoBiondo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Amanda LoBiondo Affiliation: Jun. 16, 2026 Dear SEC,

My name is Amanda LoBiondo. I'm a salesperson/executive, living in Houston, Texas. Quarterly reporting is an absolute must. Transparency trumps easing the "burden" of reporting. Please do not risk Americans' financial future. I strongly oppose S7-2026-15.

Thank you,
Amanda LoBiondo

Amanda Maese — Jun 16, 2026
Subject: S7-2026-15 From: Amanda Maese Affiliation: Jun. 16, 2026 It is essential to have oversight and a system of checks and balances. Please keep up the quarterly reporting. Thank you

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Amanda Orellano — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Amanda Orellano Affiliation: Jun. 16, 2026 I oppose semiannual reporting. Quarterly reporting helps to mitigate losses over time and it allows investors to keep better track of their investments. Reporting semiannually doesn't hold the corporations accountable often enough.
Amanda Orellano
Chicago IL

Amanda Rahn-Summerhays — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amanda Rahn-Summerhays Affiliation: Jun. 16, 2026 It's called embezzlement. It's illegal. You're trying to make it legal. For 6 months. And then there's the whole insider trading bit. Also illegal, but with 6 months of secrecy they could do whatever they want.

Amani Event Center — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amani Event Center Affiliation: Jun. 16, 2026 To SEC,

I oppose reducing or eliminating quarterly reporting requirements. As an investor, I rely on quarterly disclosures to make informed decisions. Longer gaps between reports create a greater information advantage for corporate insiders over the public.

Making quarterly reporting optional does not solve the problem, as companies whose investors most need timely information may be the least likely to provide it. Any cost savings to companies are outweighed by the loss of transparency, fairness, and investor confidence in the markets.

Sarah Martin
Citizen relying on transparency for investment for my retirement.

Wishing you a blessed day,

Sarah Martin
Amani Event Center
240-343-4212

info@amanieventcenter.org
https://www.amanieventcenter.org
Follow us on Instagram https://www.instagram.com/amani_eventcenter/

Amber Abaid — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Amber Abaid Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please protect us small guys from being taken advantage of! With talks of cutting ss and medicare, our savings may be all we have to live on!

Amber Hancock — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amber Hancock Affiliation: Jun. 16, 2026 Being traded publicly requires adequate insight into financials and decreasing transparency is a reckless step that only serves the interest of bad actors. The winds can shift rapidly for any business and investors have a right to view disclosures early and often. Please do not roll back the reporting requirements that protect the investments of the public.

Dr. A. Hancock

Amber N Hancock, PhD
Director of Applied Chemistry
Welwaze Medical Inc.

The information contained in, or attached to, this e-mail, may contain confidential and/or proprietary information and is intended solely for the use of the individual or entity to whom they are addressed and may be subject to legal privilege. This information may include, but is not limited to, data, know-how, drawings, designs, technical and non-technical materials, specifications, cost information, and technology. Welwaze, Inc. will maintain sole ownership of this information, and retains all rights therein, including intellectual property rights If you have received this e-mail in error, you should notify the sender immediately by reply e-mail, delete the message from your system and notify your system manager. Please do not copy it for any purpose or disclose its contents to any other person. The views or opinions presented in this e-mail are solely those of the author and do not necessarily represent those of the company. The recipient should check this e-mail and any attachments for the presence of viruses. The company accepts no liability for any damage caused, directly or indirectly, by any virus transmitted in this email. Please don't print this e-mail unless you really need to!

Amber Hanes-Miller — Jun 16, 2026
Subject: Reporting From: Amber Hanes-Miller Affiliation: Jun. 16, 2026 My name is Amber, I work in the air ambulance industry in the Northwest, and my job can be very demanding. We show up when people need us and we expect the same of the gatekeepers of our investments. Quarterly reporting not only protects our money, but it protects the trading industry by providing assurance to investors.

Sent from my iPhone

Amee Kane — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Amee Kane Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
To whom my retirement concerns, I have a question. If you had x amount of dollars taken from your check every month for 50 years and that money was put into an account that earned no interest and you are then told on day of retirement...sorry we mismanaged your SSec money amd now we can only give you 50%....what would you do? Now id like to know as a very hard working American that you will do the same with YOUR money that you also invested in throughout your work cycle of 30-50 years...that 1/2 of those funds were now gone as well...do to ENTRUSTED SERVANTS OF THE AMERICAN PEOPLE...
WHAT WOULD YOU DO? Have anyone of you stopped to consider the impact of what could happen to the masses? If your only concern is your portfolio today and not how self centered actions will impact your constituents, I emplore you to think and pray for guidance from GOD! Your souls depend on it! God Bless and Do Better!

Amelia Jennings — Jun 16, 2026
Subject: S7-2026-15 From: Amelia Jennings Affiliation: Jun. 16, 2026 No need to change anything. Transparency and accountability are paramount.

Sent from my iPhone

Amy Cuchine — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Amy Cuchine Affiliation: Jun. 16, 2026 Amy Cuchine. Marketing. Montana. Quarterly reporting and transparency are essential to stable markets. Stable markets are essential to a stable country, stable growth and a stable economy. Stability is built on trust and accountability. You take away trust and accountability if reporting standards and reporting frequency are reduced. If people don't trust the markets, they will take their money to other markets. Money will be moved where it is safe and a market they feel can be trusted like Canadian markets and others. It will actually destroy capitalism in this country, not help it. It will further move the US out of dominance and financial leadership and lead to the decline of the US. How do you want history to remember you? Do you want to be remembered as those that led to the fall of the world financial leadership of our country? Already middle countries are starting to move up in their dominance, and the republic is losing a stronghold. Deregulation like this will absolutely lead to a decline. It was instituted for a reason. Look at the history.

Sent from my iPhone

Amy Donoghue — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amy Donoghue Affiliation: Jun. 16, 2026 We rely on quarterly reporting to help us understand how to save for retirement. Do not favor corporations over the people who rely on this info!

Amy Donoghue
Sent from my iPhone

Amy Engberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amy Engberg Affiliation: Jun. 16, 2026 With all the fraud that is being uncovered in our country...LESS accountability is an abysmal idea. Amy Engberg, investor

Yahoo Mail: Search, Organize, Conquer

Amy Fort — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amy Fort Affiliation: Jun. 16, 2026 Quarterly reporting is a must to allow the public to have information about companies. I am approaching retirement and I rely on these reports to make decisions about some of the money I am investing. This information is the only control I have in making good decisions about when to add more funds into a certain sector. Companies won't opt to do good, fraud will increase and little folks like me will be left in the dark. Thank you. Amy Fort, Illinois . State Government employee and self employed business owner.

Sent from my iPhone

Amy Jo Walborn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Amy Jo Walborn Affiliation: Jun. 16, 2026 Why would they even consider going back to something that guarantees loss?! Reaching retirement and being able to afford it are different. This would make it impossible for so many.

Sent from my iPhone

AMY L JURAS — Jun 16, 2026
Subject: S7-2026-15 Comment From: AMY L JURAS Affiliation: Jun. 16, 2026 As a small investor whose family was completely destroyed by Bernie Madeoff, a president of the SEC, I am against changing from quarterly to semi annual reporting. The SEC doesn't protect investors against fraud. I know that personally. Enough deregulation for everything that protects the consumer. We have had enough!

Sent from my iPhone

Amy Marlan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Amy Marlan Affiliation: Jun. 16, 2026 My name is Duane Marlan, Mason, MI. I am retired. I cannot afford to lose any of my money. Please don't change the reporting requirements. I am against the change from quarterly to semi-annual reporting.

Amy D. Marlan

Amy Misko — Jun 16, 2026
Subject: S7-2026-15 Comment From: Amy Misko Affiliation: Jun. 16, 2026 Quarterly must stay. More information and communication is always what FREE People want and deserve from and with each other. In fact, who needs the SEC? We have plenty of laws to protect investors and companies. They just try to rig everything to favor themselves, the SEC
Libertarians for Learning

Sincerely,
Amy Misko
Founder "Libertarians for Learning" &
"The Mississippi Microschool Freedom Movement"
Https://www.TheMississippiMicroschoolFreedom Movement.org
Https://www.LibertariansforLearning.org
228-286-9492

Amy Stephens — Jun 16, 2026
Subject: S7-2026-15 From: Amy Stephens Affiliation: Jun. 16, 2026 Quarterly reporting is for a reason! DO NOT CHANGE THIS

Amy Wagoner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Amy Wagoner Affiliation: Jun. 16, 2026 Quarterly reporting must remain. Decreasing it only benefits big businesses, at the expense of the people. Enough regulations have been changed to benefit the ultra-rich corporations lately. This must stop.

Ana Luz Baldeon — Jun 16, 2026
Subject: S7-2026-15 From: Ana Luz Baldeon Affiliation: Jun. 16, 2026 Keep accountability in place! A lot can already happen with just quarterly reports…. Do not make fraud a lot easier!
An Auditor

Get Outlook for iOS

Anderson Orr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anderson Orr Affiliation: Jun. 16, 2026 Anderson Orr (retired) - I am retired and I cannot afford to be in the dark for six months. I need quarterly reports which, historically, have proven to more productive than twice a year.

Anderson (Andy) Orr
Phone: 919.410.9826

Andi Schreibman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andi Schreibman Affiliation: Jun. 16, 2026 Andra Schreibman, retired Financial Aid Director, Byron, CA. I am very much against this as this method was tried previously withnegative impact on investors. Please do not consider going back to a method previously implemented which we know causes significant harm to individual wealth.

Yahoo Mail: Search, Organize, Conquer

Andre Bondi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andre Bondi Affiliation: Jun. 16, 2026 I strenuously object to reducing financial reporting requirements from quarterly to semi-annualy. It is essential for one to be able to see how a company's income and practices evolve, and how they are complying with regulations.

I am retired. I was a senior staff and research scientist at major research labs. I have also been a professor of computer science and software engineering.

Andre B. Bondi
Red Bank, NJ

Sent from AT&T Yahoo Mail on Android

André Johnson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: André Johnson Affiliation: Jun. 16, 2026 André Johnson, Occupational Therapist

I would be against this change and would like reporting to remain quarterly. Oversight, transparency, are priorities are critically important and removing quarterly reporting will directly affect the general public more deeply. Please reject these changes. Thank you.

Andre Wright — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andre Wright Affiliation: Jun. 16, 2026 Changing quarterly reporting to 6 months would be dangerous. We have more, and more highly valued companies coming to market without the revenue to justify those valuations. SpaceX for example. They are already using the capital raised to pay off bad bets in Twitter, and xai. 6 months reporting would allow companies in this position to hide massive losses far too long!

Andrea Burton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andrea Burton Affiliation: Jun. 16, 2026 Leave it as is. The public is always the one that loses.

Sent from my iPhone

Andrea Jackson — Jun 16, 2026
Subject: S7-2026-15 From: Andrea Jackson Affiliation: Jun. 16, 2026 In this country fraud is rampant. If personal accountability is not present, we need laws that firmly hold these people accountable. Nothing else will curb it.
Please continue quarterly reports. To do less is not enough.

Sent from my iPhone

Andrea Norton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andrea Norton Affiliation: Jun. 16, 2026 I want the SEC to continue with Quarterly reporting. This helps me and the public make better informed decisions!
Andrea Norton, N Tonawanda, NY

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andrea pourmoradi — Jun 16, 2026
Subject: S7-2026-15 Comment From: andrea pourmoradi Affiliation: Jun. 16, 2026 Leads to more corruption, fraud and avoiding of taxes. Enough already!
Andrea Schreiber

Andrea

Andree Avdoulos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andree Avdoulos Affiliation: Jun. 16, 2026 My name is Andre Avdoulos and I have been a financial professional for 37 years. It is absolutely Vital to have all companies report on a quarterly basis. I don't see how it would benefit investors one bit to change to not require quarterly reporting.
Sincerely, Andre Avdoulos.

Yahoo Mail: Search, Organize, Conquer

Andres Quintana — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andres Quintana Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Andrew D — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andrew D Affiliation: Jun. 16, 2026 Quarterly reports provide the information the stock market needs to trade honestly. Many people are employed to read and analyze these reports as well. We need to have 4 reports per year signed by the CEO attesting to the validity.

Do not reduce the number of company financial reports per year.

Andrew Falciani — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andrew Falciani I believe that semi-annual reporting will result in less information for individual investors with little to no impact on expanding the corporate planning horizon (i.e., avoiding short-termism). Corporations behaving in a way that results in disingenuous quarterly reporting will do the same thing with semiannual reporting, or whatever the reporting time boundary is. The solution is for the market to decide which companies deserve investment, which is enabled by more transparency, not less. Please keep reporting at quarterly intervals.

Andrew Himmler — Jun 16, 2026
Subject: S7-2026-15 From: Andrew Himmler Affiliation: Jun. 16, 2026 Dear [Relevant Authority/ Decision-Maker],

This correspondence is submitted on behalf of Andrew Himmler a Transportation specialist based in Findlay, Ohio.

We wish to formally convey our considered perspective regarding the existing legislative framework pertinent to our industry. Our organization respectfully advocates for the continuity and preservation of the current statutes. The stability and operational predictability afforded by the prevailing regulations are invaluable for sustaining efficient operations and ensuring consistent service delivery within the transportation sector. We urge careful deliberation on any proposed changes and their potential broader implications.

Thank you for your dedicated attention to this important matter.

Sincerely,

Andrew Himmler

ANDREW J REES — Jun 16, 2026
Subject: File No. S7-2026-15 From: ANDREW J REES I am opposed to this change. This is not a benefit to investors and should not be implemented. We need more information, not less.

Andrew J. Stromfeld — Jun 16, 2026
Subject: Quarterly Reporting From: Andrew J. Stromfeld Affiliation: Jun. 16, 2026 Publicly listed and traded companies should report their financial position on a monthly basis. There should also be a separate secret poll or survey mailed to each non-executive employee asking their opinions about how they think the company is performing and/or how it could do things better.

Sincerely,

Andrew J. Stromfeld

Retired

Andrew Jay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andrew Jay Affiliation: Jun. 16, 2026 Keep your quarterly reporting.

Andrew Jay
(203) 631-5208

Andrew Mill Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andrew Mill I oppose this rule change. 6 months between financial disclosure means the number of interim reports available to the public shrinks from 3 to 1. Shareholders and the public are an important part of the oversight of a publicly traded company. Asking these stakeholders to base any decisions on information that is up to six months old is ludicrous.

Andrew Mingle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andrew Mingle Affiliation: Jun. 16, 2026 Your be blamed personally by someone if you change this...

Yahoo Mail: Search, Organize, Conquer

Andrew Prohoroff Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andrew Prohoroff Quatetly!!!!

Andrew Sullivan — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andrew Sullivan As an individual retail investor I deserve more information and transparency from the companies I invest in, not less. Moving away from quarterly reporting hurts us as investors, it doesn’t help us. We’re just as key to the market as institutional investors and the companies themselves. This proposal is a bad one and should not be accepted.

Andrew Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andrew Wilson Affiliation: Jun. 16, 2026 My name is Andrew Wilson. I am a high school teacher of over 30 years service. I am invested in the market. Decisions with MY money must be made with the best available, timely, accurate information. Do not change the reporting rules.

Sent from my iPhone

Andrey Tirel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andrey Tirel Affiliation: Jun. 16, 2026 In the age of AI and faster and more financial data, this serves no purpose. A 6 month delay can bankrupt a business without investors knowing.

Best,
Andrey Tirel
Senior Customer Success Manager
Jellyfish.co
Sent from my mobile device

Andrzej Proczka — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andrzej Proczka Individual investors rely on timely information about a public company. In other countries, semiannual reporting has not led to better decision making by business leaders. I oppose this change to the reporting requirements.

Andy Dikens — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andy Dikens Affiliation: Jun. 16, 2026 Quarterly reporting keeps investors up to date on the financial health of their investments. The 6 months proposal allows too much timme for negative actions to be addressed !!

Andy Heaton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andy Heaton Affiliation: Jun. 16, 2026 This absolutely should not be allowed! There is quite enough corruption in the market, this will cause more.

Andy St — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Andy St Affiliation: Jun. 16, 2026 Please leave reporting to SEC at the quarterly rate! I don’t want to lose 1/3 of my pension to stupidity that’s been tried before and Failed!!

Sent from my iPhone

Andy Stillman — Jun 16, 2026
Subject: File No. S7-2026-15 From: Andy Stillman Dear Commissioners, As guardians of the public trust and representatives of my tax dollars at work (and yours), you must please withdraw proposed Rule S7-2026-15 in keeping with your publicly-declared mission. Please continue to require quarterly reporting! As a recent retiree and an individual retail investor I rely on quarterly reporting for accurate reflections of market performance. Relaxing regulatory requirements is a bad idea. If business

leaders justify the need for falling back to semi-annual reporting by pointing to reporting costs, I'd suggest they rethink their position on public trading. A healthy corporate entity should be able to cover quarterly reporting as part of the cost of doing business. Increased opacity to investors is never a good thing. Andy Stillman

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Andy Towne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Andy Towne Affiliation: Jun. 16, 2026 Keep it Quarterly.

Angana Shah — Jun 16, 2026
Subject: S7-2026-15 Comment From: Angana Shah Affiliation: Jun. 16, 2026 You will destroy markets with this rule change. Even insider traders cannot benefit when confidence tanks. Stop trying to make 1929 happen again.

Angela Curylo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Angela Curylo Affiliation: Jun. 16, 2026 Do NOT let these money stealing corporations hide anything!

Angela hodge — Jun 16, 2026
Subject: S7-2026-15 Comment From: Angela hodge Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY PERIOD

Angela law — Jun 16, 2026
Subject: S7-2026-15 From: Angela law Affiliation: Jun. 16, 2026 From Wikipedia: Enron: The Smartest Guys in the Room (2005) is an acclaimed documentary directed by Alex Gibney. It is based on the best-selling book by Fortune reporters Bethany McLean and Peter Elkind. The film details the collapse of the Enron Corporation, exposing one of the largest corporate frauds and accounting scandals in American history
From IMDb:
The Human Cost: While top executives cashed out and walked away with over a billion dollars, thousands of rank-and-file employees and investors were left financially ruined when the company went bankrupt in 2001. The documentary highlights the tragedy of employees whose retirement accounts and pensions were frozen while insiders sold off their own stock.

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angela Lucius — Jun 16, 2026
Subject: S7-2026-15 Comment From: angela Lucius Affiliation: Jun. 16, 2026 Keep quartly reporting as it is. If executives didn't rob them, then these retail companies wouldn't be in trouble. They'll just turn it into bonus and the companies will still be in trouble agian. Can't help greed. This only feeds it more.

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angela Lucius — Jun 16, 2026
Subject: S7-2026-15 Comment From: angela Lucius Affiliation: Jun. 16, 2026 Keep quartly reporting as it is. If executives didn't rob them, then these retail companies wouldn't be in trouble. They'll just turn it into bonus and the companies will still be in trouble agian.

Angela Oliver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Angela Oliver Affiliation: Jun. 16, 2026 Keep our reports quarterly. We need more disclosure, not less. Thank you for your attention to this matter!

Angela Owens — Jun 16, 2026
Subject: S7-2026-15 From: Angela Owens Affiliation: Jun. 16, 2026 They must be held accountable.

Yahoo Mail: Search, Organize, Conquer

Angela Ross — Jun 16, 2026
Subject: S7-2026-15 From: Angela Ross Affiliation: Jun. 16, 2026 Shame on you for even considering lesser reporting standards.

Sent from my iPhone

Angela Taylor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Angela Taylor Quarterly reporting protects individual investors. The companies most likely to opt out are the ones where oversight matters most.

Angelyn Latta — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Angelyn Latta Affiliation: Jun. 16, 2026 Keep the quarterly returns. Don’t mess with this.

Sent from my iPhone

Angie Sumner — Jun 16, 2026
Subject: File No. S7-2026-15 From: Angie Sumner As a former CEO, I feel this move is absolutely ridiculous from a business standpoint. Quarterly reporting is Business 101. How can a legitimate business wait for six months before they review their financials? They are not going to do that internally but as an investor in their company they will not be required to show me what they’re doing with the money I have invested in their company? Not sure whose great idea this was, as the reasoning behind this makes absolutely no sense. Investors need transparency and an investor cannot afford to wait six months if a company is moving in a direction that they are not willing to go. We deserve the right to make our financial decisions based on quarterly reports, not semi annual

reports as it may be too late to make solid financial decisions regarding the money you have invested in that company.

Anio 13 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anio 13 Affiliation: Jun. 16, 2026 Annie Milne here. Retired in Naperville, Illinois.
I'd hate to see Quarterly reporting reduced to semi-annually.
It would reduce the returns that make up the bulk of our retirement savings.
Historically a bad idea.
Please DON'T!

Annie Milne
Naperville, IL

Anise Wiley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anise Wiley Affiliation: Jun. 16, 2026 To Whom It May Concern

Quarterly reporting and transparency keeps organizations accountable. It’s essential to protect investors and the public.

Anise Wiley
Concerned Investor

Sent from Anise's iPhone

Anita Pope — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anita Pope Affiliation: Jun. 16, 2026 Keep quarterly reports

Anita

Cell: 312-560-5580
myoldkyhome@msn.com
Sent from my iPhone

Anita Pratt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anita Pratt Affiliation: Jun. 16, 2026 Quarterly reporting!!! Yes. Anita V B Pratt Retired (540) 247-4433

Sent from my iPhone

Anita Schilling — Jun 16, 2026
Subject: S7-2026-15 From: Anita Schilling Affiliation: Jun. 16, 2026 Keep companies more honest by continuing quarterly reports or make them even more frequent. As a small time stockholder, I eagerly await the company's quarterly report to evaluate how the company is doing. CEOs should not be making a fortune while their employees barely make a living. Society does better when everyone does better.
Anita Schilling, retired in Mississippi

Sent from my iPad

Anita Somani — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anita Somani Affiliation: Jun. 16, 2026 As an investor I believe quarterly reporting is important for transparency. Please don't change this rule .
Anita Somani MD
State Representative Ohio District 8

Sent from my iPhone
Anita Somani M.D.
614-395-7667

Anita Yoder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anita Yoder Affiliation: Jun. 16, 2026 This proposal for changing the reporting to every 6 months just makes it easier for fraudulent activity! This administration is fraught with questionable activity, why make it easier?
Anita Yoder

Anita Yoder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anita Yoder Affiliation: Jun. 16, 2026 This proposal for changing the reporting to every 6 months just makes it easier for fraudulent activity! This administration is fraught with questionable activity, why make it easier? I live on a fixed income, after working as a nurse for 47 years. How about giving the poor and middle class some breaks? The wealthy are well taken care of!
Anita Yoder

Ann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Affiliation: Jun. 16, 2026 Sick of Corporations getting all the breaks. They want taxes cut, regulations reversed and now reduced transparency!!! Absolutely enough! The public needs to see the books QUARTERLY. Do NOT change the real. We need MORE transparency NOT LESS.

Sent from my iPhone

Ann Brigida — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Brigida Affiliation: Jun. 16, 2026 Fraud is becoming the norm with the SEC.
It is outrageous that this is even being proposed.
No. No.
Quarterly is barely enough. We should be able to see monthly balance sheets and P&Ls.
Ann Brigida

Sent from my iPhone. Please excuse typos and auto-corrections.

Ann Cameron — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Cameron Affiliation: Jun. 16, 2026 Hey SEC keep the quarterly reports. STOP TRYING TO HIDE TRANSPARENCY. DO NOT FOLD TO THE PRESIDENT OF WAR AND HIGH CRIMES. ANNCAMERON7@GMAIL.COM Ann Cameron. Suffolk county NY

Ann Fantauzzi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Fantauzzi Affiliation: Jun. 16, 2026 The reports are timely and necessary-NO CHANGES WANTED!

Sent from my iPhone

Ann Franklin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Franklin Affiliation: Jun. 16, 2026 It is already hard to tell how a company is doing. The media has so much disinformation that ordinary investors are kept in the dark. No to quarterly reporting.

Ann Gold — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ann Gold In this age of public mistrust and consumer difficulties, it is important to maintain the transparency that exists. As an investor, in order to have confidence in the institutions handling my money, I need to be able to regularly have access to updated information. Less frequent reporting increases the time that fraudulent practices can operate, thus compounding the damage to the investor. This proposal seems to benefit only the large financial corporations, but not even in an extremely helpful way to them. I strongly object to a process which makes it more difficult for me to track what is happening to my money.

Ann Karl — Jun 16, 2026
Subject: S7-2026-15 From: Ann Karl Affiliation: Jun. 16, 2026 This is an important deterrent for

senior management. Prevents them from saying they didnt know what was going on in their company.

Ann C Karl
Dallas, TX 75218

Ann L Schulz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann L Schulz Affiliation: Jun. 16, 2026 Please continue to produce quarterly reports. For those of us who count on a consistent flow of information to manage our finances it is crucial to have access to timely information. Ann Schulz, retired

Sent from my iPad

Ann Larsen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Larsen Affiliation: Jun. 16, 2026 I do not support any changes to the quarterly reporting. The idea of Q6month reporting curtains and shackles most investors. It is not a fair market when insider trading IS ALREADY leaving out the rest of us. Shame on you for even considering this. ANN THOMAS LARSEN

Ann McGarry — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ann McGarry It is the job of the SEC to protect the consumer. The financial sector needs to be held to a high standard of accountability and transparency. A quarterly review is absolutely necessary to accomplish this, at the very least. Less supervision is a pathway to fraud as we've seen before. You must do your job and hold the financial sector accountable to the public.

Ann Owens — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ann Owens Affiliation: Jun. 16, 2026 Ann M. Owens, retired. Greenwood, Indiana 46143. It is important to our National Economy to maintain the quarterly reporting, keeping transparency, in regard to assets. It will keep the markets strong and keep the interest rates lower, keeping the Country out of recession. AMO

Sent from my iPhone

Ann Pott — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ann Pott Affiliation: Jun. 16, 2026 This is a BAD idea! Gives them space to hide malfeasance!

Ann Smith — Jun 16, 2026

Subject: S7-2026-15 From: Ann Smith Affiliation: Jun. 16, 2026 Please reverse this decision and keep the reporting quarterly. I want to ensure that CEO's are transparent and accountable more than just twice a year. A lot can happen in a 6 month span so quarterly reports should remain.

Thank you,
Ann Smith (retiree with stock portfolio)
Eloy, AZ 85131

Ann Thiery — Jun 16, 2026
Subject: S7-2026-15 From: Ann Thiery Affiliation: Jun. 16, 2026 Let’s not roll back this important legislation & allow the super rich to get away with this!

Sent from my iPhone

Anna Byars — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Anna Byars Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I like to keep up with my investments on a regular basis, switching them out and changing things up for the best outcome for my family. If I don't get to see what's going on with the companies I'm investing in then I'll be in the dark about wins and losses over the unreported spans. I don't make extra money so this is what I rely on for Christmas presents by the end of the year. If I can't trade, that magic will fade.

Anna M — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anna M Affiliation: Jun. 16, 2026 Hi there! I depend on quarterly reports for rebalancing of my portfolio. I am a teacher so switching to the old-school biannual reporting has a high chance of hurting my portfolio value. This isn’t a good idea.

Please keep quarterly.

ANNA PULGIANO — Jun 16, 2026
Subject: S7-2026-15 From: ANNA PULGIANO Affiliation: Jun. 16, 2026 WE THE PEOPLE HAVE HAD ENOUGH OF YOUR GREED!!! STOP THE STEAL NOW!!!

Anna Rather — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anna Rather Affiliation: Jun. 16, 2026 I just LOVE IT, that The Law helps the rich get richer and screws over everyone else. This needs to stop! It's unsustainable!

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anna sarri — Jun 16, 2026

Subject: S7-2026-15 From: anna sarri Affiliation: Jun. 16, 2026 When are we going to stop Enron? Where is the responsible enforcement?

Sent from my iPhone

Anna smith — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Anna smith Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Investors deserve full transparency and these quarterly reports need to remain in place.

Anna Spenceley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Anna Spenceley Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Stop trying to destroy the small investors and rip them off. Enough.

Anna Willbanks — Jun 16, 2026
Subject: S7-2026-15 Vomments From: Anna Willbanks Affiliation: Jun. 16, 2026 The crooked insider trading is costing US citizens enough already, now you want to make it easier for the crooks to steal more from our retirement funds and nest eggs, NO stop stealing and cheating the hard working US citizens and stop trying to make it to cover it up.

Anna-Marie Robertson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anna-Marie Robertson Affiliation: Jun. 16, 2026 rule-comments@sec.gov copy@keepitquarterly.org

S7-2026-15 Comment

Keep integrity in business. Keep the USA as a model of strong honest law abidingleadership and not outright corruption. Make the world and the US. a better place not a comic book for others to sneer at and laugh at.

Anna Robertson

Anne Coates — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Coates Affiliation: Jun. 16, 2026 Keep Quarterly Reporting!. As an attorney, business owner, investor, and generally concerned citizen of the world, it is readily apparent to me that a switch to bi-annual reporting benefits nobody but the wealthy corporate giants. Small investors rely on timely, accurate corporate reports to inform their investment decisions.

Anne Garbe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Garbe Affiliation: Jun. 16, 2026 Corporate lawyers be ****ed. Don't let this happen.

Anne Gausmann — Jun 16, 2026
Subject: S7-2026-15 From: Anne Gausmann Affiliation: Jun. 16, 2026 We need to have transparency

Sent from my iPhone

ANNE GOBLE — Jun 16, 2026
Subject: Comment on S7-2026-15 From: ANNE GOBLE Affiliation: Jun. 16, 2026 It's completely wrong and unfair. We should not go backwards in reporting!

Anne Goble

Anne Goodman Motley Fool member — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anne Goodman The more information and clarity the better for everyone.

Anne Hickling — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Hickling Affiliation: Jun. 16, 2026 I demand that the SEC maintain the current requirements for quarterly public reporting. Investors, the economy, and the security of the US are not served by obscuring business financial performance.

Anne Holder — Jun 16, 2026
Subject: S7-2026-15 From: Anne Holder Affiliation: Jun. 16, 2026 Keep it Quarterly

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Anne Horn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Horn Affiliation: Jun. 16, 2026 We need more transparency not less. Like many Americans I believe I am being cheated while the rich prosper. The SEC needs to protect Americans.

Sent from my iPhone

Anne Mahon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Mahon Affiliation: Jun. 16, 2026 Why the hell are you

doing this? American taxpayers are tired of funding the collapse of the too big to fails and we need quarterly reviews to be aware of the debt these companies have on the books. Protect the American residents tax dollars and not just the billionaires robbing us of our tax dollars.
Anne Mahon
Realtor

Anne Mahon, MA Top Realtor
Leading Edge Real Estate
617-990-7660
Sent from my iPhone so forgive mistakes

Anne Marie Morgan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Marie Morgan Affiliation: Jun. 16, 2026 I fully support continuing quarterly statements. Our money, our right to be informed in a timely fashion. We have enough problems with the economy without hiding the status of our accounts for 6 months. It just plays into the new robber barons hands. Anne Marie Morgan

Sent from my iPad

Anne Nelson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Nelson Affiliation: Jun. 16, 2026 Transparency is crucial and this change is wrong!

Anne Pikolas — Jun 16, 2026
Subject: S7-2026-15 From: Anne Pikolas Affiliation: Jun. 16, 2026 I am tired of these grifters, the stealing from Americans,. I want accountability from every government agency. I want to know that my money is safe!

Anne Rizzi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Rizzi Affiliation: Jun. 16, 2026 ENRON anyone?? Because this administration supports corruption to the max, must we reward them with the cookie jar?

Sent from my iPhone

Anne schmees — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anne schmees Affiliation: Jun. 16, 2026 Do not change quarterly reporting to semi-annual reporting. Quarterly reporting is important for transparency and decision making for both companies and shareholders.

Sent from my iPhone

Anne Tait — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne Tait Affiliation: Jun. 16, 2026 Annie Tait, educator, transparency is honesty and it is essential to maintain trust and accountability for all of us and for the companies and institution that we hand our hard-earned money and time to.

Sent from my iPhone

Anne-Marie Cottone — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anne-Marie Cottone Affiliation: Jun. 16, 2026 The shareholders, who are the real ownership, deserve transparency. Quarterly statements have been the norm, and there is no good reason to change, unless the companies have something to hide. Do not let publicly traded companies eliminate quarterly reporting.
Anne-Marie Cottone
Middletown, NJ

Anne-Marie

AnneMarie Slater — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: AnneMarie Slater Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am very concerned that changing quarterly reports to biannual reports would have the potential to financially devestate my family. We are a single income household and we rely on a nest egg investment account as well as some retirement accounts as we plan for the future of our family. I lost a significant amount of my college fund when Worldcom crashed. Fraud like that can be avoided by holding these companies accountable and demanding transparency with investors, especially for every day investors like my family who would be less capable of recovering from the financial loss. If we delay reports, it creates more room for fraud to happen again and I don't want my kids to lose out on the investments we have made for their future too.

Annette Baruch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Annette Baruch Affiliation: Jun. 16, 2026 It is wrong and hurts every American struggling financially to hear there is yet another way and another attempt to allow insider trading and obfuscation of the rules.

How much do you think the people can take, and why is this done on the back of the ordinary American?

Is there no red line for any of our corporations, leaders or public servants anymore? Shame on you. We cannot trust you anymore.

Annette Baruch
Dallas, Texas

Sent from my iPhone

Annette Doherty — Jun 16, 2026
Subject: S7-2026-15 From: Annette Doherty Affiliation: Jun. 16, 2026 Dan Doherty Small Business Owner Buffalo NY keeps companies accountable .

Annette Novak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Annette Novak Affiliation: Jun. 16, 2026 The middle class needs to know the financial status of any company that they have deemed “safe” enough to invest in. Why are you trying to hide trends that could be the difference between someone making money and losing money. Are you trying to make sure that only millionaires can invest in the stock market?

Sent from my iPhone

Annette Reed — Jun 16, 2026
Subject: S7-2026-15 From: Annette Reed Affiliation: Jun. 16, 2026 Annette Reed, retired lab director, Monticello IN.
I am very displeased with the thought that you would change the current reporting schedule from quarterly to biyearly. We went down that road before and lots of people got taken advantage of! DO NOT LET THIS HAPPEN!

Sent from my iPhone

Annie Gillespie — Jun 16, 2026
Subject: S7-2026-15 From: Annie Gillespie Affiliation: Jun. 16, 2026 Leave it the way it is, safeguards need to stay in place.

Sent from my iPhone

Anns — Jun 16, 2026
Subject: S7-2026-15 From: Anns Affiliation: Jun. 16, 2026 Don't even THINK of changing it back. WE TRIED THIS BEFORE. IT FAILED for the regular investors but benefits the other side VERY WELL. Citizens LOST money. Look it up!!! BIG MISTAKE to repeat this fiasco. CALL YOUR REPS NOW!!!

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 You need to maintain this oversight FOUR TIMES A YEAR. Period.

Sent from Proton Mail for iOS.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Carolyn Schmitt, retired Pasadena, MD. Please keep reports quarterly so that we can keep an eye on our investments. It is especially important when that affects our financial security.

Sent from AOL on Android

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Daniel Mahoney, Senior Systems Engineer and investor. A lot can happen one quarter, and stockholders need to know soonest when bad things are coming.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep Q-10 quarterly reporting. It keeps businesses safe.

Mary Van Vliet
952 Prospect HTS
Santa Cruz CA
Registered voter

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I am retired and depend on my portfolio of investments reporting on a quarterly basis so I can monitor performance. I cannot afford to wait for six months to find out some bad news about a company that I am invested in. I need to know in a more timely manner than six months.

Leo J Schick Jr
4208 Galloway Ct.
Sebastian, FL 32958

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Yet another way to cheat those unable to inside trade as congress and wall street do

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Crooks in Washington are robbing us blind

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Have you all lost your mind? We need more accountability, not less. More watchdogs, not less!!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly statements!!! Regular investors need this information.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 It is imperative that we uphold robust quarterly financial reporting requirements for all publicly traded entities. These regular disclosures form the bedrock of a transparent and equitable economic landscape, fostering essential trust and informed decision-making across the entire market.

The consistent provision of detailed financial data is not merely a regulatory compliance task; it is a vital mechanism that empowers individual investors, financial analysts, and the general public to accurately assess corporate health, identify emerging trends, and hold companies accountable. Without this frequent insight, the stability of our markets could be compromised, leading to increased volatility and a significant erosion of investor confidence.

Furthermore, maintaining these stringent reporting standards serves as a critical safeguard against potential corporate opacity and malfeasance. Diminished transparency would create an environment where significant financial developments or questionable practices, particularly within large corporations, could be deliberately obscured from public scrutiny. This lack of oversight poses a direct threat to consumer protection and could undermine the integrity of our financial systems, making it exceedingly difficult for the American public and regulatory bodies to gauge true performance or identify risks.

Therefore, we strongly advocate for the continuation and reinforcement of quarterly reporting mandates, recognizing their indispensable role in ensuring a fair, accountable, and healthy economy for all stakeholders.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Should stay quarterly so as an investor I could make timely changes to my portfolio. It works don’t mess with it.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 If you're not doing anything wrong, what's the issue?
Isn't that small inconvience worth the pay and perks you make?

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Leave it the way it is

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 This kind of " CRAP" 💩 NEEDS TO BE STOPPED IMMEDIATELY!!! The every day people should get the same treatment as the richest!! But unfortunately that would never happen!!!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reporting must remain. Transparency is essential especially for the small investor. Despite what Washington says transparency about government, insider trading is virtually non existent. The small investor needs to have their portfolios protected. Public companies certainly have the manpower and financial wherewithal to continue quarterly reporting. Don't go to semi annual reporting. Investors deserve to know what is going on and lack of timely information will not benefit them but those who want to manipulate the system.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Reporting should be kept quarterly! A six month delay in reporting is asinine. The SEC already does a lousy job of detecting and preventing fraud, this would only make that situation worse and screw investors at the same

time. There is already too much insider trading by executives in companies and congress, it will only get worse and no one will ever be held accountable.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 No!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I want to retain quarterly reporting. I actively invest for my retirement and review this information for each position I hold. I find the quarterly reporting helpful, I fear a longer reporting period of semi-annually would not disclose business trends and information in a timely manner meaning I may hold on to a position too long or miss an opportunity to increase my holdings in the company. Further, I value leadership communications and transparency. I distrust companies who refuse to communicate or that withhold information. I have found when information is withheld, these companies tend to have more internal problems that lead to investor losses.

All the best,

Tess Benham

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quality depends upon oversight entities being able to inspect and analyze quarterly data. Too much can be hidden in a six-month period. Often, that interval is used for nefarious activities to keep hidden and reap profits. Quarterly reporting MUST remain!
Timothy Porter, Quality Analyst

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep it Quarterly. I only have my Investments that I have worked years to fortify for retirement. I want accountability that maintains transparency.
Respectfully submitted.
Thank you

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Why wouldn’t you to expect those people to be Responsible and Completely Transparent.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep our current process. Do not revert back to the way we were 71 to 56 years ago. Our American little guy investors fuel this economy. Don't ruin their lives to give a few greedy billionaires a way to steal even more of our hard earned dollars.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Considering that social security is probably not going to be around much longer, we need to have full transparency into the private investments we have…which means quarterly reports. The only ones benefiting from twice a year reporting are corporations. When will this administration start looking out for the workers!?!?

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I think quarterly reporting keeps us better informed. Please keep it

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 It's about time punishment is levied against those who try to keep us in the dark. Yes, we need quarterly reporting!!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 As an accredited investor I need to have quarterly reports on the investments I have or may wish to acquire. Less reporting only allows hidden actions, losses, and other risks to go unknown until the damage is done. I oppose the proposed changes.

JEROME H. JAFFE
Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reporting should be mandated to continue. Companies can respond more quickly to make changes that would reverse losses to the consumer!

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 In this administration, corruption is king, from the family, from friends of the family, to donors, to corporations they are awarding no bid contracts for detention camps, to people who don't want to be revealed in the Trump-Epstein files. Imagine if they are allowed to only do half of the required reporting! Ugh.

Sent from my iPad

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reporting was a vital factor in why the U.S. economy became the largest in the world.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 We need to continue having quarterly reporting!! We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. PLEASE continue with quarterly reporting.

Candace Walter

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep it as it is now.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please don't mess with what has worked for decades. This roller coaster of Trump brand of crazy manipulation and erratic finance / trade (and not true republican!) has made quarterly reports imperative!
Thank you.
B.Bredahl

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 We need to KEEP QUARTERLY REPORTING! Anything less destroys my ability to monitor my investments and cause indexed fund to stagnate, or worse, collapse under their own weight. Don't send us back to 1955! I am 78, retired, and depend on my IRA investments to live! -Jay Winter, Powhatan, VA

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Accountability is critical and keeping quarterly reporting creates accountability!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 It should stay the way it is.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Stop allowing corporations to hide the harm and avoid liability instead of serving the public good.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reporting to the SEC of corporate and business executive finances has helped to ensure that our economy is on a sure footing. There is so little control as it is over the massive concentration of wealth and power it is the least we can do to ensure that the entire system won't collapse like it did in the Depression. Just because it is currently working doesn't mean it is not needed. It is more necessary than ever before because a failure of one corporate leader or one corporation will have such a huge impact on the rest of the economy it could be catastrophic.
Nancy Kirwan
Retired
1920 Grove Street
Sonoma CA 95476

NEK

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 It's one of the variables in a formula of regulation to attempt some act of transparency in a highly illegitimate regulatory marketplace. Why most this government always tip the scales if the wealthy.

Sent from my iPhone

Anonymous — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Against it 💯 percent!! This was tried before , results extremely unacceptable! Thanks but no thanks. Check the history book!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please work for Americans and not corporations. Reporting must remain quarterly to safeguard Americans and this country.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please understand I'm a hard working federal annuitant that saved my entire life by not taking chances with the stock market and kept our savings in CD's only any manipulation that this president is planning could be devastating to my children's inheritance. For gods sake have some compassion for the people in most need. How rich does one need to be for a happy life ? This country especially now need much less greed. Vote with some compassion for once.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 What's the real purpose of allowing less accountability?

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Susan Baker, court stenographer.

Keep people honest with quarterly reporting. Investors deserve to know. Corporations have done enough damage to the average American.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 KEEP THE REPORTING QUARTERLY.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 As a financial advisor myself, we NEED quarterly reports to navigate the market. With the amount of disinformation coming from every direction, this push for semi-annual reporting is pushing us further into non-reality. The market cannot trade on the misinformation that is coming from the gov't.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY Patty

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 The reason we have quarterly reporting is to save everyone from another Enron. There will always be those individuals in the corporate world who will push the boundaries of what is ethically, morally and legally acceptable for the next big bonus or stock option payment. The current system provides more frequent reporting and individual accountability.

John Mitcheson

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is just more bull **** to make the already obscenely rich richer. This cannot stand.

Sent from AOL Mobile Mail

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please keep our reporting in a quarterly basis. It is difficult enough to get information on our accounts since they are not billions or even millions of $$$.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 For what purpose, to what end, is this shady proposal being made? The only possible reasons to reduce steps of accountability are all nefarious, and should be rejected! As a retiree, I certainly cannot afford to lose a cent of my hard-earned money to greed! VOTE NO!!!

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Please do NOT allow this to go forward giving others the ability to take action in the dark. There should never be a group of people with special access, while regular people do not benefit.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is not far policy for any business in America!
Stop this reckless policy going forward inviting criminal businesses behavior.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I believe that dropping the quarterly reporting will allow CEOs to dodge responsibility. As much as I would love to believe that the companies are operating in an honest manner, the current administration has proven that there is a lot of rot at the top. I simply don’t trust them… don’t leave the investors holding the bag

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is not fair policy for any business in America!
Stop this reckless policy going forward inviting criminal businesses behavior.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly reports. 6 months of darkness is too long in not knowing anything.
Valencia, case manager.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 You are opening a door that was closed because of massive fraud. Please do not be so stupid again.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly reporring

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Kathy Blair, Retired, We don't want this and we don't want this for our children's future. Please don't do it. Thank you

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Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 SEC

We need quarterly reports. It is necessary to investors that the company remains open and transparent. Already insider trading by Congress and the president has made the stock market volatile to individuals. We cannot let corruption decrease our life savings Claude Rochon W14421 US Highway 8 Goodman, WI 54125

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 You need to keep investors. Keep qauarterly reporting

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Quarterly Reporting is the safe and sane way to do this. Not the insider way.

Please reconsider.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 There is a formidable reason for quarterly reports. If it ain’t broke, don’t fix it.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Another way to rob us, we the people! This is such a travesty to our country who only got back into office by having all voting machines rigged by Musk(rat). Get these anti American thugs out NOW! Prison for life and severe sanctions who paid into the doncon theft. Each ant every single oligarch and the most ignorant cabinet to ever exist in our country's history. And you the SEC sill also be held accountable for all your illegal activities under doncon !

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep my financial reporting quarterly . Once or twice a year is not often enough .

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 V Schubert - retired - Texas - I want transparency and accountability so keeping it quarterly helps me make decisions in a timely fashion.

Veronica Schubert
New Braunfels TX

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I do not support eliminating quarterly reports. Investors and analysts rely on them to make investment decisions. The information will be "old & cold" if reported biannually and less valuable to the investor. It creates insider trading opportunities that are unfair to the outside investor.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 No they need to be accountable for every **** cent!

Sent from Proton Mail for Android.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is total nonsense! Get your head on straight! Leslie Curley, factory worker.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please don’t make me flee the US investment market by screwing over investors through widening the gap between insider and investor knowledge!!!
We have a country to run here, and we are suffering enough under this egregious administration as it is without the SEC devolving to the current level of the US government for fraud and abuse!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Please keep the existing quarterly reporting requirements. It better protects small investors like me.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I guess corporations don't have enough, rob people of what they have left. This isn't the American way, this is more like something China would do. Just because they have lobbyist doesn't make it right, it makes it theft! America is suppose to be about capitalism, not crony capitalism, which is where we are. The only reason they want to do this, is to steal more money from people who already have less. give them more time to make shady transactions so more people will lose what little they have so we can have maybe 2 or 3 trillionaires and a bunch of starving people. The fact that this is even being proposed, Show's how corrupt our government is. Crony capitalism! The people will lose, AGAIN

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 This is insane and I’m against it. Please don’t approve this initiative.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I'm working hard to fund my retirement. I should be able to track my contributions and employer contributions quarterly. Please don't take that away from me. I've been screwed over more than once. Thank you Kerry Duran

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Why are we trying to go back in time to what didn't work before? Please-NO.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 No 6 months

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Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Your job is to regulate, not to remove regulations. As some one who worked and invested in Worldcom, the regulations protect the investors and are necessary. Please do not change this quarterly policy.

Thank you,
Debra Oscarson

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 As a retired senior, I track my bank balances every few days; helps make decisions for the future. And so I want my investments tracked at least quarterly so I can make intelligent decisions before being blindsided. Not all of us have a cushion to lessen a costly financial blow. If the companies "in charge" are privy to this info on MY accounts to use to their advantage, then I most definitely should be entitled to this info first & foremost! I can NOT believe there is any misunderstanding on the part of the SEC; there is NO benefit to investors or shareholders in delaying financial information of public companies.

Cathy J Cummings, Retired Widow

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly report.... and hold CEOs in prison until they complete their term

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Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Do NOT make this change!

Sent from my iPad

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep quarterly reports. We don’t need another Enron!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep it going

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Teresa Fisher, retired. America’s ordinary citizens in business must report quarterly so let’s make it mandatory for everyone in business.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 The action of not reporting the books for 6 months for investors, on its face, could allow a bunch of inappropriate actions that will be harder to "unwind" to sort out any corruption that we now know CAN and DOES happen. KEEP IT QUARTERLY!

Lana Messmore

Sent from my Galaxy

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 The reason we have

quarterly reporting is to save everyone from another Enron. There will always be those individuals in the corporate world who will push the boundaries of what is ethically, morally and legally acceptable for the next big bonus or stock option payment. The current system provides more frequent reporting and individual accountability.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Abigail Convery Senior Planner This proposed rule will only benefit a select few. With retirement savings dependent upon the stock market these changes are only going to hurt the American people allowing a higher chance of large scale fraud to occur.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reporting is a
principal function that should continue. It is an inherently important safeguard in an economy that is so easily manipulated by power and politics.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I am appalled that you would consider such an action. I believe the companies involved can afford to file every quarter - heck they're probably just using AI to generate the reports. You can't buy trust or a reputation, you have to build it and earn it. I've earned my retirement and count on using as level of a playing field as I can get. Why would you take that away from me and millions of others?

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This country favors corporations enough. Allowing 6 months between disclosures creates a clear loophole for fraud and abuse. I feel very strongly that reporting should remain quarterly, and that this 6month plan would be highly detrimental to retail investors.
Sinceeely,

Willow Hopson Jones
Us Citizen
Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Continue reporting as it has been; we want to keep reporting in the open as it was, no cheating and no skimming from the top. Everyone should get a fair share if they have shares, stocks, bonds,
etc. STOP LETTING THE RICH GET IT ALL.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15l From: Anonymous Affiliation: Jun. 16, 2026 There is already a large disparity in information available to the general public vs. information available to other investors. A lot can go wrong for a company in six months time that will leave investors flying blind and at risk to predatory practices from those with insider knowledge. All countries who have implemented six month reporting periods are not faring well with it and are likely to reverse these actions. Also, these actions will not be a huge money saver for companies who already need to do their bookkeeping. The quarterly reports are a safeguard not only for investors but for the companies themselves who may need these reports and interdepartmental checks to catch problems.

Sincerely,

Dawn Coughlin

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 The SEC is not supposed to try and help corporations hide their information. If a company is PUBLICLY traded in the exchange market, then their information should be PUBLIC … as frequently and timely as possible.

Please reconsider helping the corruption grow, in the dark of secrecy. Stop this disclosure rule change.
Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 We deserve and need quarterly updates we need transparency

Debbie Schmid
414-916-9389

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Why would the SEC even consider such an idiotic ruling? There is too little transparency now. Stockholders have to put up with corporations paying out outlandish salaries and tiny dividends now so how much worse will it be when the corporations can do what they want and it already be a done deal.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I am an 85 year old widow with a few little assets. I believe it is my right to know how I am doing financially. I'm sure you people on the top know exactly what you have.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 In order to have a democratic society, laws such as this need to be transparent. Politicians are above the law which is obvious.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 No. Please keep big companies and small alike responsible for transparency. To many times in history we have seen that they will choose profits over people and violate and decent code of conduct
in the interest of self or to make personal gain to cheat the system. We already have a system run amuk with CEOs make record profits on the backs of workers legally. Stop the loopholes that make it worse. Hard working citizen

Mel Barnhart
Sent from my Samsung S25 Ultra
Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Too much time to pass without knowing what my money is doing. No to changing the reporting rules!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Your mission statement begins with protecting investors. Please protect investors by keeping the requirement for quarterly reporting. We deserve to know what's happening with our investments.

Vicki Frederick
Elgin, Illinois

Anonymous — Jun 16, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Don’t left the grifters ruin everything. Keep quarterlies.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 We need the law to stay in place! Less accountability means more fraud!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Hello , my name is Mary Jo Ernst . I am in retail/ self employed business owner. I live in Michigan

Quarterly reporting is a crucial regulation in maintaining business oversight. That oversight protects consumers and historically has been an effective deterrent to fraud . Rolling back this legislation does not make financial and moral sense. Business fraud costs billions every year . Do not allow a change to mandatory quarterly reporting . CEOs should be held accountable to their financial decisions Thank you

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY. It needs to be open and transparent

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Tim Johnson from Michigan. What is so hard for you to keep quarterly reports ?? Do not allow them to stop quarterly reports!! Quarterly reports allows all investors to know how a company is doing and either invest with them or take your investment out !! If this is allowed everyone should just take all their money out of the market for 6 months and not invest for 6 months !

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Absolutely NOT. Hiding corporate health barometers is unhinged. This reeks of insider trading issues and prevents any faltering company with opportunity to hide take over info and bankruptcy proceedings. This is

outrageous for the consumer investor. Maybe there should be a campaign for every individual investor to mass withdrawal from the market and collapse it.
Again, NO.
Regards,
Janet Wisner

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Continue quarterly reporting. The public deserves accurate and current information.

Kathy Thompson

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Stupid idea to allow a six month coverup. Y'all can barely do anything now with quarterly reports. You need to focus on the political insider traders. Pelosi and her group cause the most graft.
Mike
Manager
It matters cause the public is held to different standards and is being cheated

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Constance Rotolo Oceanside, New York. Please keep Quarterly Reporting. I am retired.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 If this is done I will defund my accounts. Everything works fine as is. Any changes are unnecessary and a bad calculation.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 16, 2026 I am nearing retirement and I rely on quarterly reports to confirm that my retirement savings are going to meet my needs. Please do not allow the change to bi-annual reports.
Jamie Josserand-Miller

Stop Loss Claims Director
Seagoville Tx

Sent from AOL on Android

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Reporting should be monthly! At a minimum, retain quarterly reporting. Anything less is a criminal refusal to uphold your fiduciary obligation to all Americans rather than just serving the greedy self-interest of the uber wealthy.

Sent from Proton Mail for iOS.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep CEOs honest; keep quarterly signings.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Why take away quarterly reporting other than to let corporations be dishonest?

Keep quarterly reports.

Ellen ONeil

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Please if you are set on making a change turn to monthly reports instead of quartly reporting! CEOs need more accountability, not less. As I age I know there is no possible way to make the funds already invested again- that has been done by diligent hard work in my younger years. I can’t replace a loss due to the change to less reporting, much less giving people an easier way to get away with theft. The Enron scandal from the past is perfect example of what can happen when accountability is not present. Please do not change reporting from 3 to 6 months. Sherry Brown. Retired. Van Buren Arkansas

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 This is just asking for corruption. I am sick and tired of the two tiered justice system that this government is implementing. You do this and accountability goes out the window again. And I vote while it is still allowed.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 The SEC does not exist to make it EASIER to avoid responsibility for CEOs to hide their dereliction of duty, mistakes, errors or crimes while simultaneously hiding risks for investors. This is a hideous idea.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Don’t stop quarterly reports! I’m heavy in vested in the stock market and don’t want any loss in the knowledge of quarterly reports.

Sent from my iPad

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly reports are necessary so we know how our investments are doing. The law should remain as it is. No repeal or change.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 When I invest in a company, I need to know what is going on in a timely fashion. Quarterly reporting helps reveal trends which may require a change in investment strategy. Semi-annual reporting may delay a response, to my detriment. I am strongly opposed to all of this administration's policies and attempts to remove consumer and investor protections. We deserve this if we are expected to help shoulder our country's growth. I am a retired paralegal specializing in estate and trust accounting and am acutely aware of fiduciary responsibility and the need for government and court oversight. Individual investors do not deserve having the financial industry devolve into the wild west. Emily M. Herbst, Camillus, NY.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Quarterly filing is a necessity.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Sheryl Coppenger, retired, Washington DC

We need more accountability, not less. Please do not reduce quarterly reporting so that bad behavior is not easier to hide.

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 No!! Between 1955 and 1970 when this was allowed, we paid heavily. Less transparency for the investor leads to uneducated decisions.

Thank you,
Dan McDonell

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Kathryn Jones-Pisano... Retired Educator I object to changing the public reporting period from three times six month and giving insuders an even greater edge.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Please do not let this change occur! We are already informationally challenged by the manipulation and withholding of financial data that benefits only an elite few. Honesty and transparency must prevail!

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I say keep the reports quarterly so I can keep up with the market better and invest wisely I'm retired. My name is Michael Van. Petten. Still trying to figure out why all these companies are trying to sell gold gold gold when it's higher than it's ever been I thought the trick was to buy low and sell high. That's why I bought $50,000 worth of gold in 2007 but don't want to touch it now, let's say China truly did find a giant amount of gold. What's that gonna do to the market? How would I know unless it was quarterly?

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 My name is Michelle from Washington state, I'm an RN and I want quarterly reporting to remain. It provides valuable information to investors. This information should be transparent to people who have their life savings in the stock market. It provides accountability to the companies and transparency to investors.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I have serious concerns about fraud with this plan. I'm firmly against this change. Veronica Blann, age 74, retired

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Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 The risk is too great to make a change from quarterly reporting especially in this age of computer ease in compiling the data. Why would changing from quarterly reporting be acceptable? Don't do it. Please.

Lori Stuardi

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 No, it just gives them more time to hide the money! Sick and tired of the rich getting richer and the poor doing without. T. J. Russell, retired

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Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Continue quarterly reporting. Transparency is critical.
Vicki Thomas, retired, Bremerton WA

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Jules Bernstein, Senior Science Communications Manager for UC Riverside. The proposed rule change is reckless and will cause irreparable damage.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Jedediah Boles, Manager.

I believe quarterly reporting is invaluable to making sure companies are held accountable, at least

somewhat. If we were to move to 6 month periods, it can only benefit people that already have more information. They shouldn't need to share reports every day, but cutting what is already only 4 reports in half foes nothing to save costs, and everything to make the market even more unstable when reports come out. If anything, i would advocate for more frequent reports if a company is large enough. They can afford the workflow, and when companies are public, they shouldnt be trying to work around filing periods and instead just accept them as they are regardless of any major planning decisions.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 To whom it may concern:

I would like to express my concern about the proposal to reduce a company's quarterly reporting requirement to twice a year.

As a new investor, I intend to leverage my portfolio for use during retirement. It is something over which I expect (and deserve) to have timely, accurate knowledge that I can use to inform my decisions.

Lengthening the time between performance disclosures would hinder my (or my financial professional's) ability to evaluate the recent activity of a company, making an accurate risk assessment more difficult to generate.
This change could potentially lead to an unnecessary financial risk for many investors like myself.

Furthermore, I fail to see how disclosing performance is an undue burden on a corporation. It would seem that board members would be proud to share a positive performance or feel an obligation to disclose a downturn. The current financial system in the US is currently under-regulated and if you further constrain the ability of the middle class to make informed financial decisions, you will be doing a disservice to the United States and it's people.

Thank you for your attention and consideration. I depend on you to make a moral decision on this matter.

Sincerely,

Hope Berry

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 My name is William Hall, living in Shreveport, Louisiana.
I am writing to object to the proposed regulations change that would allow financial reporting to become semi-annual, instead of quarterly. Such a new rule can only profit those who wish to hide information. It has been tried before, and the market suffered.
As a retired older senior citizen, my wife and I live on a fixed income. It is augmented by whatever my wife and I managed to save and invest during my 50 working years.
As we are are in our 80’s, we have increased health challenges and health expenses, and our stamina and mobility is declining. We will not be able to recover the losses of principal and income resulting from reduced public reporting and a less transparent financial market.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Collin Jones, Social Worker, Investor
ABSOLUTELY NO! Do not change the rules to make it easier to hide poor financials and terrible management. Whose side are you on? You are supposed to protect the investors, not make it easier for us to get screwed. DON'T CHANGE THE RULE! KEEP QUARTERLY REPORTING!

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 The quarterly reporting has been working just fine. Why is it changing now? Is this to help out the richest of the rich? A reason is needed for the change. Please don't say it's cutting cost. Enough of that has been done already and goes right into the pockets of those that are part of the administration. No transparency with this administration. Everyone is either being paid lavishly with no morals or threatened into terrible atrocities against our country.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 I make my own money, which required college degrees and time. Working in Healthcare means I care about the future and my abilities to survive it. I care about being able to provide the means for my kids to attend schools which help them be prepared for a future they could be left behind in if left uneducated. Besides, a company does either of two things with earnings reports…they can flaunt their brilliance, or they can actively deceive donors.
Thank you for listening.
-AnnaSophia Clark

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 My name is Scott Wiese and I have a small remodeling business. I feel the disadvantages are dis-proportionate to the advantages, keeping businesses, profits and losses from the public investor. It continues to widen the unfair advantages in favor of the few creating more financial divide among us.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 K. Dagtoros, associate professor of mathematics. this is wrong because it creates an unfair advantage to some and disadvantage to many. as simple as that.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is total nonsense! Get your head on straight! You people can't possibly think this is a good idea. Leslie Curley, factory worker.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 From this point forward all business and financial transactions need to be gone over with a fine tooth comb every 3 months. We must eliminate fraud in our country

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 PLEASE keep the reporting quarterly. To change to semi-annually just lets the real information be hidden longer from regular American investors.

Ray Nicklas
Fort Mill, South Carolina, USA
RayNicklas@aol.com

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Patricia Basso
Chicago Ridge, Illinois
I vote to keep this done quarterly to protect my investments.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Buffett has objected to quarterly earnings guidance, the short-term profit forecasts he calls a harmful game, not to quarterly reporting itself.
On the actual figures, his position is simple:
keep them coming four times a year.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 We are seniors who are dependent on retirement funds to keep us financially stable. Reporting quarterly has proven to be the much better option for our accounts…please do not return to semiannual reporting ! Stephanie and Richard Hammontree, Wiggins, MS, retired educator and mechanic shop owner

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Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 As a retired person whose spouse spent a career contributing to SEC reports, I learned the value of investors having said information. NOW, is NOT the time to lessen the requirements. Those with integrity will continue to have integrity. The people pushing the 6-month reporting period cause me to wonder about their "WHY." What are they wanting to hide?

Respectfully,

R R Bone
Houston, TX

Anonymous — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 16, 2026 Keep the reporting Quarterly. I'm retired, my investments are what I rely on therefore, I need to know what is happening in the market Quarterly.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 At the LEAST, Quarterly Reporting should remain the norm but monthly reporting should be the standard. Reporting should be mandatory especially, when any CEO or Company Executive or Corporation buys back or sells shares.

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 Keep it Quarterly please. MORE information is better than LESS information. I am a self employed attorney. I invest in an IRA for my retirement, with many Funds paying quarterly dividends. I fear that eliminating quarterly reporting will have a negative impact on the dividends I earn.

Sent from my iPhone

Anonymous — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 16, 2026 This is nothing but our government caving in to corporate lobby groups. It’s bribery that will only hurt Americans.

Anonymous — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anonymous I would like more information not less with the companies that I invest in. By only having companies state the progress in meeting their expectations semiannual undermines the trust

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Anonymous — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anonymous Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own.

Anonymous — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep the current public company standard reporting as quarterly and not twice per year. As an investor, I am entitled to see my investments' financials every four months, and do not wish that to change.

Anonymous #1 Investment Banker — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anonymous I have a background in financial engineering and investment banking and have advised the CEOs and CFOs of hundreds of the largest global public and private companies on all sorts of financial engineering matters including some of the complex situations happening on Wall Street on any given week for a very long time. If you asked S&P500 company CEOs and CFOs many of which I have worked closely with they would say this is absolutely insane and would destroy the foundations upon which the US global financial system stands upon. Please call the CEOs of any major investment bank or global financial institution and see what they think too - it would be shocking to me if any of them would see this as a good idea certainly not any of them I've ever worked with or come across during my career professionally. It doesn't take a professional (and in my opinion even most children would understand this with a simple explanation) to see that this proposal is so catastrophically damaging to everyone that it will cause irreversible harm to US equity investors + businesses + market cap value + innovation + families and children + their parents. Here are a few reasons why someone would want to push this proposal: 1. They don't know better. Whoever is proposing this doesn't understand actions and consequences. They don't understand finance and United States finance especially at a

fundamental level. They may want to help but they don't have nearly enough experience or understanding for anyone even a little sophisticated or ethical to take them seriously. 2. They don't understand and don't have any experience doing global finance in US, Europe, Asia, Australia and other markets. They don't understand why the Chinese financial ecosystem is permanently marked as untrustworthy with companies announcing fraud every few days which causes trillions of dollars of annual damages to their economy as a result and will do the same to ours. They don't understand secondary and tertiary order effects of their actions. They don't understand actions and consequences at a basic level. 3. They don't appreciate some people building US businesses are trying to build businesses that are good for the world. They want to indiscriminately destroy businesses and equity value and it's both unclear why and it's unclear why they would want to damage many great companies and people in the process. We've got companies doing cancer research and companies who are making people's lives truly better. Why are they looking to destroy these companies' ability to access capital markets and destroy these companies' ability to generate trust with the market I don't know. 4. They want to destabilize and permanently damage trust in the US financial system. Reputation is everything. Foreign government interference may be pushing this forward - the fact that this is a thing I'm even thinking about makes this proposal even more funny. 5. They want to enable fraud across companies in the US financial market. It would be funny if the people suggesting this proposal would benefit from the increased fraud across the ecosystem. It could be someone corrupt or morally and ethically bankrupt or both. I'm honestly shocked. 6. They want to increase the amount of volatility in the market. It would be funny if they are buying vol futures to make a quick buck while causing trillion+ of damage to everyone else. 7. They want to destroy America's ability to innovate. I am not sure why they would want to do this unless they benefit from it somehow. I've seen people literally do things that were so morally and ethically and religiously bankrupt that would disgust most of humanity just to move markets a little bit to make a few million bucks. This could be a possible explanation for why someone would want to destroy America's businesses and financial reputation causing irreversible damage to our financial ecosystem and one of the key pillars upholding America's standing in the world order. I can come up with 100 more reasons easily and it would make for a fun exercise for anyone to try to come up with more reasons why this is a bad idea. This proposal is so ridiculous it sounds like an Onion article. It's like something an extremely malicious actor would propose for their own benefit. I strongly oppose this and I'm out of words. With Love and Peace Yours Truly Friendly Neighborhood #1 Investment Banker

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Anonymous n/a — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anonymous To The SEC regarding File No. S7-2026-15. I am against the proposal to eliminate quarterly reporting. Quarterly reports are a very important part of making sure we all have more of a level playing field, especially for those investors who do not have access to more extensive networks to be in the know. Reducing companies reporting to twice a year would only increase the gap of information that is available to individual investors and would put them at a significant disadvantage. I respectfully disagree with the Commission's rationale of this proposal. The quarterly reporting does not seem to be limiting the big players, but it will negatively affect retail investors. Thank you for considering this comment.

Anthony Hollinsworth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anthony Hollinsworth Affiliation: Jun. 16, 2026 Keep quarterly reports. It works great as is, so why change it? There is no benefit to the SEC or to shareholders, and it actually could cause harm. So why change?

- John Hollinsworth
Lake Junaluska, North Carolina

Anthony Johnson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anthony Johnson Affiliation: Jun. 16, 2026 This is a bad idea to reinstate antiquated reporting requirements. Do not pursue this change.

Anthony Klokis — Jun 16, 2026
Subject: File No. S7-2026-15 From: Anthony Klokis More information and more transparency is always better.

Anthony Morris — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Morris Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: It is your responsibility to keep the stock market fair to all. Allowing companies like Citadel to perform "Naked Shorting" is negligence of this responsibility. The evidence is there and needs to be investigated. In keeping with the ideal of "Making America Great Again," you should be investigating these companies for illegal activities and shutting them down. The rich do not need protection. The retail investors are the ones who need your help.

Anthony Warren — Jun 16, 2026
Subject: S7-2026-15 Comment From: Anthony Warren Affiliation: Jun. 16, 2026 This is absurd, and transparently an attempt by insiders to steal income from retail investors, as well as to allow companies to get away with financial irresponsibility. No more scams and grift. Quarterly reporting stays, **** Donald Trump and this most corrupt regime in the history of the United States.

Sent from my iPhone

Anthony Wolf — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Anthony Wolf Affiliation: Jun. 16, 2026 Quarterly reporting is incredibly important. Less information is worse. Please do not switch to semi annual.

April Schroeder — Jun 16, 2026
Subject: S7-2026-15 Comment From: April Schroeder Affiliation: Jun. 16, 2026 We need them to be accountable! Keep quarterly !

April Witherspoon — Jun 16, 2026
Subject: S7-2026-15 Comment From: April Witherspoon Affiliation: Jun. 16, 2026 We need to have quarterly to protect consumers. Do not change what is not broken.we need more transparency, not

less n

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aravind babu — Jun 16, 2026
Subject: S7-2026-15 Comment From: aravind babu Affiliation: Jun. 16, 2026 We have to keep quarterly reports

Sent from my iPhone

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arconmom — Jun 16, 2026
Subject: S7-2026-15 Comment From: arconmom Affiliation: Jun. 16, 2026 This will not make america great. It will harm u s citizens. Keep the reporting quarterly. That's the only way for people to know what's going on

Sent from my Galaxy

Argyle Wolf-Knapp — Jun 16, 2026
Subject: S7-2026-15 From: Argyle Wolf-Knapp Affiliation: Jun. 16, 2026 My name is Argyle Wolf-Knapp, I am a retired New Orleanian. The quarterly filing requirement works pretty well. Why fix something that isn't broken? The only benefit of going to a semi-annual filing rather than a quarterly one is a reduction of paperwork in exchange for a greatly increased risk of fraud. Don't do it.

“Labor is prior to, and independent of, capital. Capital is only the fruit of labor, and could never have existed if labor had not first existed. Labor is the superior of capital, and deserves much the higher consideration.” — Abraham Lincoln

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Ariel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ariel Affiliation: Jun. 16, 2026 This is how the rich get richer and the poor stay poorer. As a financial advisor myself, this keeps investors out of the loop on what’s going on within a company. Our portfolio managers have to assume business remains growing for 6 months without confirmation or updates. That time period is too long to guess. Reporting should remain quarterly to allow investors to monitor their investments because they are in the know instead of investing through guess work.

Sent from my iPhone

Ariel Brown — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ariel Brown Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please keep SEC disclosures quarterly.

ARLENE AVELLANET — Jun 16, 2026
Subject: Comment on S7-2026-15 From: ARLENE AVELLANET Affiliation: Jun. 16, 2026 I object to the proposed return to semi annual reporting and respectfully request that it remain quarterly.

Arlene Avellanet
Fort Lauderdale, FL

Armanda McMurray — Jun 16, 2026
Subject: S7-2026-15 Comment From: Armanda McMurray Affiliation: Jun. 16, 2026 Keep Quarterly Reporting.

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arna potter — Jun 16, 2026
Subject: S7-2026-15 Comment From: arna potter Affiliation: Jun. 16, 2026 Please keep the transparency of quarterly reporting. You get a truer picture of the health and trends of the company and to aid in making investment decisions as a common consumer.

Arnold Grothues — Jun 16, 2026
Subject: File No. S7-2026-15 From: Arnold Grothues This is a horrible proposal for individual investors. Company's reports are the single most important source of investing information we have. Shrinking our access to such information will increase risk for individual investors.

Arnold Welber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Arnold Welber Affiliation: Jun. 16, 2026 Arnold Welber, Retired. It matters because inside trading has more opportunity to happen than naught!

Art Cossairt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Art Cossairt Affiliation: Jun. 16, 2026 Leave it as it is!! If it is switched, it would cost the companies three months of time to make corrections. I am retired and depend on these reports to keep the companies on their toes.

Arthur Bellis Subcontract Manager - L3Harris Tech. (Fortune 500) — Jun 16, 2026
Subject: File No. S7-2026-15 From: Arthur Bellis Hello, I urge you to maintain the quarterly reporting format for publicly traded companies. As an American citizen, US Army Veteran and American investor, it is fair for the millions of US citizen investors like me to receive more information from these firms, not less. We are already in an unfavorable position compared to Wall Street and corporate / political insiders, less public information will only harm us more. Thank you for your consideration of my voice

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Arthur McLean Brewer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Arthur McLean I'm a member of the Motley Fool community, and am a reasonably well educated individual investor. It is data that helps me make investment decisions, and this proposal would cut that data in half. I am strongly against this proposal.

Arthur Scotti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Arthur Scotti Affiliation: Jun. 16, 2026 This is a ludicrous idea that is just one more way to fleece the unsuspecting investor. America is already being ruined by grifters at the highest level and this would open it up to even more criminals.

Arthur Stalter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Arthur Stalter Affiliation: Jun. 16, 2026 Keep reporting Quarterly.

Arthur Stolle — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Arthur Stolle Affiliation: Jun. 16, 2026 Quarterly reports. This all computerized now should not be a problem.

Sent from Art's iPhone

Arti Doane — Jun 16, 2026
Subject: S7-2026-15 From: Arti Doane Affiliation: Jun. 16, 2026 Keep the quarterly signatures!! Don't make it easier for unscrupulous CEO'S to get away with their crimes. Accountability!!

Yahoo Mail: Search, Organize, Conquer

AsEverMe — Jun 16, 2026
Subject: S7-2026-15 From: AsEverMe Affiliation: Jun. 16, 2026 Having experienced the damage caused by crooked upper management in the past I say; "Leave that law alone. Don't touch it." It helps protect investors and employees. But you know this. If you're not in a rich man's pocket you

will leave it alone.

Ashley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ashley Affiliation: Jun. 16, 2026 With social security as unsustainable as it is, jeopardizing people's retirement funds this way is unconscionable. Corporations have been prioritized over citizens at every turn and this is just more of the same abuse. When will it ever be enough for you people?

Ashley Travers
Self Employed Mental Health Psychotherapist

Ashley Allard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ashley Allard Affiliation: Jun. 16, 2026 My name is Ashley Allard, I am a federal employee in Maryland. I am strongly against bi-annual reporting and strongly in favor of quarterly reporting. Decades of evidence both in the American markets and abroad shows quarterly reporting results in a healthier stock market with higher returns. America's short foray into biannual reporting resulted in significant negative financial consequences. More transparency is better! Please do not change the quarterly reporting rule!

Ashley Kulp Concerned citizen — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ashley Kulp I am a vet student and I firmly believe in the importance of regulating businesses. Regular check-ins prevent corruption and fraud, and protects consumers. Please hold corporations accountable!

Ashley Thoeni — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ashley Thoeni Affiliation: Jun. 16, 2026 It's is needed and should be retained

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Asho Phen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Asho Phen Affiliation: Jun. 16, 2026 This would be a plane crash of a move.

how to wipe out valuation overnight.

I could give you some erudite comment here, but this is so blatantly simple it deserves no eloquence.

This is a stupid idea.

Ashton Robertson — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Ashton Robertson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to proposed Rule S7-2026-15. As a dedicated state employee who relies on the long-term stability of a public retirement fund, I view this proposal to eliminate mandatory quarterly reporting as a direct threat to the financial security of working Americans and the integrity of our national markets.
The American economy is the strongest and most trusted in the world precisely because it is built on a foundation of unmatched transparency, democratic access, and rigorous accountability. For over 50 years, the requirement that public corporations open their books every 90 days has ensured that everyday citizens—and the institutional pension funds that protect public servants—can invest with confidence. Quarterly reporting is not an administrative burden; it is the bedrock of the trust that keeps our capital markets fair and competitive.
Moving to a semi-annual reporting schedule actively compromises that trust. A six-month gap creates a dangerous blind spot for individual investors and long-term retirement savers. In half a year, corporate mismanagement, surging debt, or systemic failures can easily fester in the dark.
Furthermore, this rule creates a deeply un-American, two-tiered system. Wealthy corporate insiders, Wall Street hedge funds, and massive institutional players will always possess the resources, elite connections, and access to executives required to get timely information. Everyday retail investors and public pension systems rely on public SEC filings to keep the playing field level. Stripping away quarterly reporting puts public servants and working families at an extreme disadvantage, forcing us to take on unnecessary risk with our hard-earned retirement savings.
The SEC's historical mission has been to protect investors and maintain fair, orderly, and efficient markets. This proposal does the opposite by prioritizing corporate secrecy over public transparency.
I urge the Commission to uphold the values of fairness and financial accountability that make our markets great, protect the retirements of American workers, and reject Rule S7-2026-15.

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atlmann10 — Jun 16, 2026
Subject: S7-2026-15 Comment From: atlmann10 Affiliation: Jun. 16, 2026 This every six months reporting is a travesty to say the least

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atomeirobinson — Jun 16, 2026
Subject: S7-2026-15 From: atomeirobinson Affiliation: Jun. 16, 2026 Yes. Help small businesses to report less often and grow their business. However- media propaganda sees it as fraud??? Definitely helps small businesses report same monies mostly credit cards but less often so reduces paperwork and fees to financial accountants

Sent from my Galaxy

Audrey Albrecht — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Audrey Albrecht Affiliation: Jun. 16, 2026 Audrey, RN. Utah. We have a right to transparency. There are already a lot of things being hidden from Americans and this should not be added to the list.

Audrey Summers — Jun 16, 2026
Subject: S7-2026-15 From: Audrey Summers Affiliation: Jun. 16, 2026 Keep quarterly reports

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Audrey VanMeerveld — Jun 16, 2026
Subject: S7-2026-15 From: Audrey VanMeerveld Affiliation: Jun. 16, 2026 Keep quaeterly reporting. Accountability must be maintained

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Audrey Woods — Jun 16, 2026
Subject: S7-2026-15 Comment From: Audrey Woods Affiliation: Jun. 16, 2026 Audrey Woods, retired administrator, Keep quarterly reports. Even though most of the top 2% of our population own 80% of stocks it is an important report. I read them and many others do too. It keeps the companies transparent and know they aren't cheating.
Thank you

August christine Feldhaus — Jun 16, 2026
Subject: S7-2026-15 Comment From: August christine Feldhaus Affiliation: Jun. 16, 2026 Stop the theft!

Austin Dembeck The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Austin Dembeck Please do not make this change as it will affect individual investors the most and those that are already at a disadvantage compared to institutions. We need more data to make more informed decisions, not less. Thank you.

Austin Prater — Jun 16, 2026
Subject: File No. S7-2026-15 From: Austin Prater This is unfair to regular investors and will only create more opportunities for corruption/deceit by companies.

Avery Dyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Avery Dyer Affiliation: Jun. 16, 2026 Americans should have every advantage possible when it comes to trading! Transparency and quarterly reporting are vital to this!!KEEP QUARTERLY REPORTING AVSILABLE!!

Ayana Dudley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ayana Dudley Affiliation: Jun. 16, 2026 Less transparency has never been a good idea! Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Ayanna Telfort — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ayanna Telfort Affiliation: Jun. 16, 2026 Quarterly reporting is a fundamental factor in sustaining public trust in the US free market.

Aylin D F — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Aylin D F Affiliation: Jun. 16, 2026 Hello!
I want to be informed about how my investments are doing. I want the quarterly reporting to continue.
Thanks!
Aylin Fox
Teacher
Newport News VA

B Geddes — Jun 16, 2026
Subject: S7-2026-15 Comment From: B Geddes Affiliation: Jun. 16, 2026 Gerald Geddes, insurance agency owner. I dont want to be kept in the dark and longer than i already am while insiders can take advantage without being noticed.

B Germain — Jun 16, 2026
Subject: S7-2026-15 From: B Germain Affiliation: Jun. 16, 2026 Don’t let the executives lie

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B L — Jun 16, 2026
Subject: S7-2026-15 Comment From: B L Affiliation: Jun. 16, 2026 As a holder of US stocks, I am firmly in favor of maintaining quarterly reporting. Transparency is essential and ethical.
Betsi Lattimer

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b w — Jun 16, 2026
Subject: Comment on S7-2026-15 From: b w Affiliation: Jun. 16, 2026 My name is Brian Wood, a Business Analyst with The SilverLogic, a custom software development firm. I believe quarterly earnings reports are crucial now more than ever considering the precarious nature of AI investments, recent NASDAQ IPO changes, concerning signals in the general economy, and

corporate executives' increasing willingness to obfuscate their firms' profitability. To safeguard investors and consumers please reconsider this rule change.

Sincerely,
Brian Wood

Babs W — Jun 16, 2026
Subject: S7-2026-15 Comment From: Babs W Affiliation: Jun. 16, 2026 Reporting must stay quarterly. Everything about trading has sped up since the quarterly requirement was enacted. So it is the least transparency needed and must remain in effect.

Barbara Walton
29 Hardee Cir S
Rockledge FL 32955-2408

Badger Ovrland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Badger Ovrland Affiliation: Jun. 16, 2026 We need MORE transparency not less. Too much insider trading going on in financial markets right now. All the secrecy only benefits those who want to cheat the system. It does NOTHING to help average investors. KEEP QUARTERLY REPORTING!!!

Tim Powell

Bailey Carter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bailey Carter Affiliation: Jun. 16, 2026 Don't let corporations continue to corrupt. Don't give them more time to hide mistakes. We live in a fast paced world and we need data as frequently as possible to make informed decisions. I'm nobody; I'm just an Oklahoma mom hoping there's a functional democracy for my kids to inherit.

Bailey W

BARB BAITZ — Jun 16, 2026
Subject: S7-2026-15 Comment From: BARB BAITZ Affiliation: Jun. 16, 2026 I would not like to be in the dark on how a company I invested in could go dark for 6 months leaving the investor blind to what’s happening in the company. This puts all the power into insider trading and levels the rest of

us vulnerable to losing 1/2 of our portfolio.Please don’t change the way we invest. It’s all we have to retire on.

Barbara — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Affiliation: Jun. 16, 2026 More frequent reporting leads to better accountability. Let’s avoid another 2008.

Sent from my iPhone

Barbara Bolden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Bolden Affiliation: Jun. 16, 2026 I believe quarterly reports are important because they provide transparency and accountability. Families, investors, and the public deserve regular updates on a company's financial health and performance. These reports help people make informed decisions and identify potential problems before they become larger issues.

As a teacher approaching retirement, I also understand the importance of protecting long-term investments and retirement savings. Many retirement accounts depend on accurate and timely financial information from publicly traded companies. Quarterly reporting helps ensure that investors receive current information throughout the year rather than waiting for an annual report, which supports confidence and stability in the financial markets.

Sent from my iPhone

Barbara Brinkley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Brinkley Affiliation: Jun. 16, 2026 Barbara Brinkley I am a retired public school teacher. I believe that these companies should be held more accountable, certainly not less accountable.

Sent from my iPhone

Barbara Brisco — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Brisco Affiliation: Jun. 16, 2026 June 16, 2026

Dear SEC:
Please keep Quarterly Reporting mandatory, so that CEOs / CFOs must continue to personally review and certify (attest) that the Report contains no false statements of material fact on a quarterly basis.

The Quarterly Reporting Requirement keeps CEOs / CFOs honest on a quarterly basis, and unable to use the “Enron excuse” of “I didn’t know”.

The quarterly reports attach automatic liability to the CEO / CFO - and they know it.

The 8-K Form that the SEC is suggesting will suffice on alternating quarters does not hold the CEO / CFO accountable nor liable for any falsehoods on the form.
In other words, the 8-K Form doesn't come with handcuffs - as do the required Quarterly Reports - and the CEOs and CFOs know this, too.

The quarterly reporting schedule acts as a deterrent to falsifying the records, and protects investors and prospective investors, and helps to reduce fraud and expose fraudsters.

I don't think there are good reasons to remove the quarterly reporting requirements which benefits investors, as versus changing to semi-annual reporting, which could harm investors.

I know there are expenses associated with the quarterly reporting, which I am guessing is a main driver to changing the reporting frequency.

However, I do not think the expense savings outweigh the businesses' responsibility and accountability to safeguard investors / prospective investors monies.

Please keep Required Quarterly Reporting.

Cordially,

Barbara Brisco
5820 Grass Hill Drive
San Antonio, Tx. 78238
texasbabia@aol.com

Barbara Coatney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Coatney Affiliation: Jun. 16, 2026 If company is incapable of quarterly reporting they need reorganuzation .
No. No hiding. That just allows the cons to continue to leach off working people

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Barbara Coatney — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Coatney Affiliation: Jun. 16, 2026 Enough TRUMPIAN FRAUD IN AMERICAN GOVERNMENT. IF BUSINESSES CAN BE RUN PROPERLY THEN THEY NEED TO FAIL.

Barbara Coatney — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Coatney Affiliation: Jun. 16, 2026 Enough TRUMPIAN FRAUD IN AMERICAN GOVERNMENT. IF BUSINESSES CAN BE RUN PROPERLY THEN THEY NEED TOVFAIL.

Barbara Drake — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Drake Affiliation: Jun. 16, 2026 Save quarterly reporting.

Sent from my iPad

Barbara Ellis — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Ellis Affiliation: Jun. 16, 2026 Don’t give away our protection!

Sent from my iPhone

Barbara Farrell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Barbara Farrell Affiliation: Jun. 16, 2026 Don’t send us back in time. Quarterly has proven to work for investors.

Get Outlook for iOS

Barbara Garcia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Garcia Affiliation: Jun. 16, 2026 Barbara Garcia RN

Keep it Quarterly!

Transparency is needed to prevent scams!

Sent from my iPhone

Barbara Glover — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Glover Affiliation: Jun. 16, 2026 Transparency is vital to our economy. Quarterly reporting is a way to keep businesses honest on behalf of consumers and investors. If a business is operating properly then they have no reason to challenge quarterly reports. This is one way the SEC can also maintain it’s credibility with consumers.

Barbara Glover
Warwick, NY
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Barbara Hamilton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Hamilton Affiliation: Jun. 16, 2026 Barbara Hamilton, retired. I am concerned this will allow fraud with my investments. Anytime you allow a cover up of information, you open things up to fraud. Also, how do I make a decision on what to invest in?

Barbara Holmes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Holmes Affiliation: Jun. 16, 2026 I believe it's necessary for accountability.

Sent from my iPhone

Barbara Leuthe — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Barbara Leuthe Affiliation: Jun. 16, 2026 Keep companies honest and transparent by requiring quarterly financial statements!!!

Barbara Leuthe
3204 Juniper Cir, Woodbury, MN 55125

Barbara MacVean — Jun 16, 2026
Subject: S7-2026-15 From: Barbara MacVean Affiliation: Jun. 16, 2026 Quarterly reporting maintains the transparency, accountability, and integrity of the SEC. I urge and expect you to continue quarterly reporting. Thank you.

Barbara MacVean
Delaware, Ohio 43015

Sent from my iPhone

Barbara Maskil — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Maskil Affiliation: Jun. 16, 2026 No, I object to this 6 month blackout period. There's enough fraud going on from big tech, big corporations and even our government, it needs to stop. The American people have been cheated enough.

Barbara Moore — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Barbara Moore Affiliation: Jun. 16, 2026 At no time should the SEC stop doing quarterly reporting. This is not only dangerous to our retirement investments it is dangerous to allow companies to play with the reality of their strength and weakness.
I'm a retired small business owner and business administrator and question the thinking behind going back to the old 1950's policy. The SEC is supposed to protect the citizens of this country and

not allow businesses to manipulate their reporting, to the disadvantage of investors.
Barbara Moore
Brevard NC

Barbara Moreau — Jun 16, 2026
Subject: File No. S7-2026-15 From: Barbara Moreau As an investor, I wish to receive quarterly updates not semi-annual updates on businesses. I believe it keeps the companies within the stock market transparent. In addition, knowledge of their ongoing profits, losses, buyouts, etc. keeps me informed. Changing the system to semi-annual would hurt investors. The system is not broken, please leave it alone.

Barbara Northimgton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Northimgton Affiliation: Jun. 16, 2026 No hiding reports, no delay in reporting

Sent from my iPhone

Barbara Novinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Novinger Affiliation: Jun. 16, 2026 We need to have quarterly reporting !!! It is OUR money and we need to see it is being profitable. If we cannot have it we may as well keep it buried in the ground. You want to hurt businesses then this is going to do that. We need accountability and how can we have that if our investments cannot be monitored at least every quarter!!!

Barbara Nowicki — Jun 16, 2026
Subject: File No. S7-2026-15 From: Barbara Nowicki To Whom It May Concern: Please do not change the timing of financial reporting from four to twice a year. Six months is too long to wait to see how your investments are faring. I am not a seasoned investor and this information is important to me. Thank you in advance for considering my opinion.

Barbara Phipps — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Phipps Affiliation: Jun. 16, 2026 Information and reports need to remain quarterly for informed decisions.

Yahoo Mail: Search, Organize, Conquer

Barbara Poore — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Barbara Poore Affiliation: Jun. 16, 2026 Ordinary Americans who are not rich but have investments they will depend on in retirement deserve the greater gains they will get from quarterly reporting. Please do not revert to semi-annual reporting

which historically produced smaller gains.

BARBARA QUISSELL — Jun 16, 2026
Subject: S7-2026-15 Comment From: BARBARA QUISSELL Affiliation: Jun. 16, 2026 Keep it clean and honest. Show the books

Sent from my iPhone BJQuissell

Barbara Sarro — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Sarro Affiliation: Jun. 16, 2026 Why would you allow any company to not file a quarterly report? You are giving these crooks free rein to be dirty. Nope!!!!

Sent from my iPhone

Barbara Schenk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Schenk Affiliation: Jun. 16, 2026 Do not reduce financial reporting standards!

Sent from my iPhone

Barbara Stephenson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Stephenson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please continue to adhere to the regulations set out in a free market economy. By hiding the behavior of large companies you will unilaterally drive insider trading underground.
why don't you go after the insider traders instead of hurting the small investors?

Barbara Stephenson

Barbara Straub — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barbara Straub Affiliation: Jun. 16, 2026 Makes perfect sense. Too much time would elapse for reporting with longer period. I have been scammed in the past and would hate for a more lengthy period for scammers to get thei hands in the mix.

Sent from my iPad

Barbara Widger — Jun 16, 2026
Subject: S7-2026-15 From: Barbara Widger Affiliation: Jun. 16, 2026 Protect investors (and the economy), keep requirement of quarterly reporting!

Barbara Widger, 83A Pine Circle, Gilmanton IW, NH 03837

Barbara Wolf Public School teacher (37 yrs) — Jun 16, 2026
Subject: File No. S7-2026-15 From: Barbara Wolf Quarterly reports are necessary so there is transparency for the public.

BARBARAJOHN BORDERS — Jun 16, 2026
Subject: Comment on S7-2026-15 From: BARBARAJOHN BORDERS Affiliation: Jun. 16, 2026 Barbara Borders.
We already dealt with this before … not enough transparency. I used to teach about Enron.

Sent from my iPhone

Barrie Lyn Foster — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barrie Lyn Foster Affiliation: Jun. 16, 2026 I say NO. Keep it open, frequent, and honest. Required - not optional!!

Get Outlook for iOS Rev. Barrie Lyn Foster
Chaplain
O: 518.434.0987
bfoster@fasny.com
107 Washington Ave.
Albany, NY 12210

www.fasny.com

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Barry Chlypavka — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barry Chlypavka Affiliation: Jun. 16, 2026 Every six months gives a further advantage to the wealthy to get another step up at everyone else's expense. Keep it at 3 months.
Barry Chlypavka

Barry Douglass — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barry Douglass Affiliation: Jun. 16, 2026 This should be a no brainer , keep quarterly reports. Why make it easier to hide your books ??

Barry Livell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barry Livell Affiliation: Jun. 16, 2026 What comes around should go around for EVERYBODY!

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barry weiner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: barry weiner Affiliation: Jun. 16, 2026 Do not do this

THE LAW OFFICES OF BARRY WEINER

DOING GOOD THINGS FOR GOOD PEOPLE

5 JAMES POLK COURT

MONROE TWP, NJ 08831

PHONE: 732-547-9627

Barry Weinstein — Jun 16, 2026
Subject: File No. S7-2026-15 From: Barry Weinstein The first ten years of my professional career was in a Regulatory Reporting capacity, preparing and filing with government agencies periodic financial statements of the company. Like the rest of us, corporations don't want to tell anyone what they're doing. This opacity is only good for those with their fingers in the pot. For the rest of us, it's not so good. Rolling back corporate filing requirements from quarterly to semiannually will just allow more time for information to be obfuscated. Crucial decision making, both internally and by investors will be hampered. The larger picture will not be served well. You know this is true. Americans are still looking to their leaders to do the right thing. Do the right thing.

Barry Willey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barry Willey Affiliation: Jun. 16, 2026 Requirements for quarterly reporting should remain as is. Extending the reporting time puts the investing public at a

great disadvantage. This only benefits the corporate officers and others with inside information.

Barry Willey.
Galveston, Texas
Attorney (Inactive)

Sent from my iPhone

Barton Heath — Jun 16, 2026
Subject: S7-2026-15 Comment From: Barton Heath Affiliation: Jun. 16, 2026 Barton Heath, retired. My retirement investment doesn't need to be protected by people too lazy to do an adequate job. Hire some young people who value a days work.

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bcarl — Jun 16, 2026
Subject: Comment on S7-2026-15 From: bcarl Affiliation: Jun. 16, 2026 I am AGAINST this proposal to change from quarterly reporting.

Sent from my Galaxy

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bcarl — Jun 16, 2026
Subject: Comment on S7-2026-15 From: bcarl Affiliation: Jun. 16, 2026 I am AGAINST this proposal to change from quarterly reporting.

Robert Carl
520 Lunalilo Home Road Unit #6117
Honolulu HI 96825

Sent from my Galaxy

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bcarl — Jun 16, 2026
Subject: Comment on S7-2026-15 From: bcarl Affiliation: Jun. 16, 2026 I am AGAINST this proposal to change from quarterly reporting.

Robert Carl
520 Lunalilo Home Road Unit #6117
Honolulu HI 96825

(If this is a repeat e-mail, I apologize and please ignore. Wasn't sure the first one went thru.)

Sent from my Galaxy

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bcqmn — Jun 16, 2026
Subject: S7-2026-15 From: bcqmn Affiliation: Jun. 16, 2026 Bruce Quammen, retired, MN. You are committing theft of blue collar workers. That's why I hate the suit and tie scum. It's never enough for them. White collar always try to justify their own miserable waste of oxygen.

Becca Clancy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Becca Clancy Affiliation: Jun. 16, 2026 Investments are how we all plan for our future. Quarterly reporting encourages transparency which is always better for preventing fraud. My name is Mary, I'm a public interest lawyer dependent on my portfolio for a chance at ever retiring. Please do not adopt the new rule.

Sent from my iPhone

Becky duPuis-Bartek — Jun 16, 2026
Subject: S7-2026-15 Comment From: Becky duPuis-Bartek Affiliation: Jun. 16, 2026 Rebecca Bartek, Account Manager, this makes it easier for companies to pull an Enron. Please do not go to just once every six months.

Becky duPuis Bartek
She/Her
Becky.Bartek@gmail.com
616 254 7415

Becky Hamilton — Jun 16, 2026

Subject: S7-2026-15 Comment From: Becky Hamilton Affiliation: Jun. 16, 2026 This obvious grift and dangerous action is another step in the wrong direction for this country. It’s an obviously another Trump-backed plan to encourage unlawful acts. This may be the beginning of the second great crash of the stock market. Please read history. Strict regulations were put into place after the crash of 1929. They do not need to be eroded any more than they already have been. Do not pass more lenient laws that encourage companies to take advantage of lax reporting. Becky N. Hamilton Retired, DoD, USA

Becky Harkey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Becky Harkey Affiliation: Jun. 16, 2026 Quarterly reporting works. Leave it alone.

Sent from my iPhone

Becky Lee — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Becky Lee Affiliation: Jun. 16, 2026 DO NOT CHANGE! In this current state of the country, it is far too dangerous to add changes that just reduce any more transparency! Ridiculous!

Sent from my iPhone

Becky Rondy — Jun 16, 2026
Subject: S7-2026-15 From: Becky Rondy Affiliation: Jun. 16, 2026 KEEP THE REPORTING AS IS... .WE ALREADY DON'T KNOW ALL THAT WE NEED TO KNOW!

Becky Root — Jun 16, 2026
Subject: S7-2026-15 Comment From: Becky Root Affiliation: Jun. 16, 2026 Don't allow corporations time to swindle the public

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Becky Strait — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Becky Strait Affiliation: Jun. 16, 2026 This is criminal.

Yahoo Mail: Search, Organize, Conquer

Becky Whiting — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Becky Whiting Affiliation: Jun. 16, 2026 You know this is bad for the average American. We cannot afford to lose what savings we have or even part of them. Don't repeat a past mistake. This has been tried unsuccessfully before.

Rebecca Whiting. Retired teacher. Colorado

Beene Beene — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beene Beene Affiliation: Jun. 16, 2026 D Beene
Principal Archaeologist

This is important to all of us; we demand to receive information quarterly in order to make decisions on our investments! We want fair and open oppurtunities to build our folios.

Belinda Bockbrader — Jun 16, 2026
Subject: S7-2026-15 Comment From: Belinda Bockbrader Affiliation: Jun. 16, 2026 Belinda Bockbrader, Security Guard, SEC Needs to Continue to report quarterly so that we can proceed with our full disclosure knowledge.

Yahoo Mail: Search, Organize, Conquer

Belinda Gross — Jun 16, 2026
Subject: S7-2026-15 Comment From: Belinda Gross Affiliation: Jun. 16, 2026 Belinda Gross RN.
There's enough secrecy already.

Sent from my iPhone

Belinda Hoggatt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Belinda Hoggatt Affiliation: Jun. 16, 2026 Belinda Hoggatt, Personal Investor.
For the official record:
Flying blind for six months.
More time for fraud to grow. Enabling gaps in financial disclosure.
No rule like this stays optional for long.
The savings flow to companies & their executives. BAD TRADE FOR ORDINARY INVESTORS.
NO!

Belinda Hoggatt

Belinda Moore — Jun 16, 2026
Subject: S7-2026-15 Comment From: Belinda Moore Affiliation: Jun. 16, 2026 Hold them accountable.

Sent from my iPhone

Belle Plummer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Belle Plummer Affiliation: Jun. 16, 2026 There's no reason, technically, to reduce the visibility of company earnings. The SEC has a fiduciary responsibility to the American public, many who are not direct shareholders but indirectlyhave a financial interest through pensions, etc

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beloftex33 — Jun 16, 2026
Subject: S7-2026-15 Comment From: beloftex33 Affiliation: Jun. 16, 2026 If I have to report my earnings then all company should have to report their earnings. Why should people be able to hide things if they don't have anything too hide? Keep things like they are. I'm getting sick and tired of people not being accountable for their actions.
This administration is proof positive of all that.

Ben Asher — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ben Asher Affiliation: Jun. 16, 2026 Historical evidence shows that quarterly reporting produces better returns for the average investor. We already made the mistake of switching to semiannual reporting once. Please don't enact Rule S7-2026-15.

Ben Barker — Jun 16, 2026
Subject: S7-2026-15 From: Ben Barker Affiliation: Jun. 16, 2026 I think quarterly reporting is fair and honest. Most of the numbers are computer generated and it is easier to report what they have now than it was 30 years ago. Só why change now. It is much easier to report quarterly now days. It is also easier to catch criminal activity. I am totally against criminal activity and this big change makes me think you are trying to let people cheat, lie, and steal. Keep it honest. Report quarterly.

Sent from my iPhone

Ben Barnes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ben Barnes Affiliation: Jun. 16, 2026 With so many people’s retirement exposed to the stock market, this change in policy can hinder the ability to invest without extreme risk due to lack of information. Don’t make this change

Sent from my iPhone

Ben Orsbon Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ben Orsbon I do not want the report period to change from quarterly to semi-annually. Semi-annual reporting creates an opportunity for insider trading, and it is not as transparent and investor friendly as quarterly.

Ben Smith — Jun 16, 2026

Subject: S7-2026-15 Comment From: Ben Smith Affiliation: Jun. 16, 2026 It's blatant corruption, of the kind and scale that destroys investor confidence on a large scale.

This will be a low tide that sinks ALL ships, yours included.

Benjamin Parra — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Benjamin Parra Affiliation: Jun. 16, 2026 I agree with Dr. Lamont's comment, "Accurate and timely information is the lifeblood of financial markets." Quarterly reporting is a vital transparency element.

Ben Parra

Sent from my iPhone

Sent from my iPhone

Sent from my iPhone

Benjamin Pawson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Benjamin Pawson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency and information symmetry are key to creating wealth for everyone.

Only if you can ensure equality does this regulation make sense. And I do not believe you can do that.

the stock market has been the key to financial prosperity for millions, do not change the rules now.

Benna Dows — Jun 16, 2026
Subject: S7-2026-15 From: Benna Dows Affiliation: Jun. 16, 2026 Quarterly reporting is not an option and must remain in place for all publicly traded companies. These quarterly public statements keep them accountable for their actions.

-Jenna Dows, Assoc Mgr Compensation, MBA Elizabethtown PA

BENTON CAREY — Jun 16, 2026
Subject: S7-2026-15 Comment From: BENTON CAREY Affiliation: Jun. 16, 2026 Insider benefits are unfair. The market has proven time after time that fair regulations are necessary to keep the playing field level and to avoid disaster.
Benton Carey, retired - Living on 40 years of saving/investing while working.

Benton Carey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Benton Carey Affiliation: Jun. 16, 2026 Insider benefits are unfair. The market has proven time after time that fair regulations are necessary to keep the playing field level and to avoid disaster.
Benton Carey, retired - Living on 40 years of saving/investing while working.

BENTON CAREY — Jun 16, 2026
Subject: S7-2026-15 From: BENTON CAREY Affiliation: Jun. 16, 2026 Depression, Recession caused by Wall Street insiders playing fast and loose with the rules. Wall Street has proven time and time again that that fair regulations are necessary to keep the playing field level and avoid disaster.
Benton Carey, Retired - I live on 40 years of saving/investing and Social Security.

Benton Carey — Jun 16, 2026
Subject: S7-2026-15 From: Benton Carey Affiliation: Jun. 16, 2026 Depression, Recession caused by Wall Street insiders playing fast and loose with the rules. Wall Street has proven time and time again that that fair regulations are necessary to keep the playing field level and avoid disaster.
Benton Carey, Retired - I live on 40 years of saving/investing and Social Security.

Benzion Friedman — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Benzion Friedman Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This is outrageous. The wealthy companies have so much power over stock prices, while small traders try their best to research and keep getting crushed under all these powerful people. This law specifically would allow them to not show off their true performance and leave retail investors in the dark.

Bernard clark — Jun 16, 2026
Subject: File No. S7-2026-15 From: Bernard clark I believe that it is vital that this information be to determine if these companies are financially stable to help companies and individuals to determine if they are a viable business.

Bernard Roth — Jun 16, 2026
Subject: S7-2026-15 From: Bernard Roth Affiliation: Jun. 16, 2026 Please keep quarterly financial reporting by publicly traded companies.
I am a successful investor for my retirement and I need the confidence that my investments will be based on honest corporate accounting, with no hanky panky privileges for executives.
Thanks,
Bernard Roth
Military Systems Analyst
Santa Barbara, CA

Bernd Schmid Analyst, The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Bernd Schmid As an individual investor I rely on my companies to inform me on a regular basis with respect to how they are doing. The quarterly reporting standard has been essential for me, and I bet for many other private investors, to really stay on top and know what is going on with my companies. If in the future I will get only two reports a year, this will cause an even bigger gap between what I know is happening at my companies since they reported last time and what the actual reality is. It will very likely lead to worse investing decisions over time. Probably not only me, but every fundamentally oriented investor who buys individual companies' shares. If this were to happen, allow me to express, I would feel neglected by the authority whose has explicitely made it clear that it is out there to protect me.

Bertie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bertie Affiliation: Jun. 16, 2026 Just another way to avoid accountability! We need more structures for accounting! Not less!!

Bertrand Cox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bertrand Cox Affiliation: Jun. 16, 2026 Keep quarterly recording!

You have brains in your head.
You have feet in your shoes.
You can steer yourself any direction you choose.
You're on your own. And you know what you know. And YOU are the guy who'll decide where to go.

Oh, the Places You'll Go! - Dr. Suess

Beth A Mealey None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Beth A Mealey We all need to follow the same rules "comments attached"

Beth Arellano — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Arellano Affiliation: Jun. 16, 2026 I don’t want a repeat of 1977

Sent from my iPhone

Beth Beyer — Jun 16, 2026

Subject: S7-2026-15 Comment From: Beth Beyer Affiliation: Jun. 16, 2026 I am in favor of keeping the quarterly reporting. Quarterly reports ensure ordinary investors and institutions receive consistent, timely information. Regular financial scrutiny deters fraud and helps investors accurately price risk, which in turn lowers the cost of equity capital. A shift to semiannual or less frequent reporting creates longer periods where insiders possess material nonpublic information, increasing the risk of insider trading. Consistent quarterly reporting has been a hallmark of U.S. public markets for over half a century, contributing to transparency, investor trust, and the success of our capital markets.
Please leave the current quarterly reporting alone.

Beth Ehrlich — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beth Ehrlich Affiliation: Jun. 16, 2026 This is no legal or ethical reason for this, other than giving the rich one more option to not pay their fair share. This should be illegal.

Sent from my iPad

Beth Garrity — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beth Garrity Affiliation: Jun. 16, 2026 Transparency is tremendously important and the key to the public assurance that the books are not being cooked by unscrupulous people who want profit over the reality of what the “books” might say. Anything short or accurate book keeping is grievous theft.

Sent from my iPad

Beth Hedquist — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Hedquist Affiliation: Jun. 16, 2026 Do not allow quarterly reporting to be eliminated. Protect the people not the corporations! It is already hard to make ends meet with everything being so expensive, we don't need to lose money another way.

Sincerely, Beth Hedquist Retired 213 Sea Cliff Dr Ruther Glen VA 22546

Beth Jones — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Jones Affiliation: Jun. 16, 2026 Investors need to see how their investments are doing more than twice a year. The information probably should be available monthly considering the accelerated rate of decision making the digital world enables. Please do not end quarterly reporting.
Beth Jones, former department manager, Columbia , SC

Beth Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beth Jones Affiliation: Jun. 16, 2026 In a time when MONTHLY reporting could be done at the push of a button, you are choosing to go in the other

direction. WHY??? And don’t say “efficiency, cost savings, etc.”, implying the numbers simply aren’t available to the corporate leadership without undo hardship. Numbers are available to them daily. Also, with AI soon to replace so many accountants, no way those numbers can’t be made available easily! What the He$$ are you hiding?

Beth Kappus — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Kappus Affiliation: Jun. 16, 2026 I have worked hard for my investment. I am a middle class retired teacher at 69 years old
This will make me homeless

Regards,
Beth Kappus

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beth Mealey — Jun 16, 2026
Subject: S7-2026-15 From: beth Mealey Affiliation: Jun. 16, 2026 I believe quarterly reporting should nit be changed. Seems to many people are getting away with illegal activities if your rich

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Beth Mosier — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Mosier Affiliation: Jun. 16, 2026 Transparency in investments is crucial and businesses cutting back reports in half is going to hurt the investors and the entire economy. Honest people have a responsibility to their clients. And only fools repeat history. Thus didn’t work in 1955 -1970. Don’t let greed make this make the wrong decision.

Beth Ryan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beth Ryan Affiliation: Jun. 16, 2026 Absolutely do not change this. Six months is too long to not know what a company is doing, particular if you have invested with them. Do not make this change!

Beth Ryan
Retired

Beth Silvar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beth Silvar Affiliation: Jun. 16, 2026 I support quarterly reporting because investors should be able to rely on up to date information. I am against the proposed change.

Beth Watson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Beth Watson Affiliation: Jun. 16, 2026 I don't agree expanding the reporting period to 6 months. Much can happen in 3 months that 6 months is ridiculous. One reason is it gives the bad players more time to move money around. The second one is people with less stock need more stability and maybe need access to a portion of their lively hood in a quarterly fashion. I just don't think it helps the average citizen.

Sent from my iPhone

Bethany Vaughn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bethany Vaughn Affiliation: Jun. 16, 2026 It needs to stay like it is — quit trying to make it look like you are doing something good when you are just messing around!

Sent from my iPhone

Betsy Cabell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betsy Cabell Affiliation: Jun. 16, 2026 I am writing to encourage you to keep financial reporting quarterly. Longer times for mandatory reporting allows more opportunity for fraud and other actions harmful to investors.

Thank you.
Elizabeth Cabell
Sent from my iPhone

Betsy Drapela — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betsy Drapela Affiliation: Jun. 16, 2026 This is another trump effort to scam the American public. Please do not try to "fix" what isn't broken!

Sent from my iPhone

Betsy Drapela — Jun 16, 2026
Subject: S7-2026-15 From: Betsy Drapela Affiliation: Jun. 16, 2026 This is an invitation to fraud.

Sent from my iPhone

Bette Ann Oppenheim — Jun 16, 2026
Subject: S7-2026-15 From: Bette Ann Oppenheim Affiliation: Jun. 16, 2026 What is the reason for trying to change this from 4 times to 2 times a year. Is it time to cheat in between? Do they not get paid enough to verify records 4 times year?! If it isn't broken do not fix it. We need all the protection we can get in these times of the oligarchs.

Sent from my iPhone

Betti Thomasian — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betti Thomasian Affiliation: Jun. 16, 2026 With the lack of transparency on the current administration's part, in relation to corporate "gifts," this is just another giveaway and needs to be stopped. NOW.

Betti Thomasian
925.351.8880
bettithomasian@gmail.com

Bettina valenta — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bettina valenta Affiliation: Jun. 16, 2026 Corporations must post their financials. In a time when there is so much misinformation and corruption it is imperative that corporations are transparent for their workers and the public to be aware of their financial Position to allow for informed decisions on investments and employment. Anything less is not right.

Bettina Valenta-director of Payroll

Sent from my iPhone

Betty Duffy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Betty Duffy Affiliation: Jun. 16, 2026 More foolery. Stop this insanity.

Betty Duffy
Mobile

Betty Gruber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betty Gruber Affiliation: Jun. 16, 2026 Please keep the the quarterly reporting available. It is a disservice to the investors to not have this access. This has been done before in Europe, and they went back to quarterly because of numerous issues that didn't happen when reporting was quarterly. The savings for companies are minimal. The benefit to investors is massive.

Betty Gruber
546 Buffalo Gap Hwy.
Churchville, VA 24421
bwgruber@comcast.net

Betty Sandbeck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betty Sandbeck Affiliation: Jun. 16, 2026 No hiding the ball

from investors

Betty
703-629-8902

Betty Sullivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betty Sullivan Affiliation: Jun. 16, 2026 MY NAME IS BETTY JEAN SULLIVAN I AM 71 YEARS OLD AND I CANNOT BELIEVE FOR ONE SECOND THAT IT IS EVEN BEING CONSIDERED TO ALLOW COMPANIES TO HIDE ANY OF THEIR BUSINESS. I CANNOT BELIEVE THE CORRUPTION IN THIS COUNTRY ALREADY! AMERICA IS FOR THE PEOPLE NOT THE COMPANIES! THEY SHOULD SERVE "WE THE PEOPLE" THEIR CONSUMERS AND YOU THE SEC SHOULD BE LOOKING INTO THEIR SHADY BACKROOM DEALINGS CONSTANTLY. I CANNOT BELIEVE IN 71 YEARS, THE DOWNFALL I NOW SEE IN AMERICA, BECAUSE OF THE ELECTION OF THE ORANGE THING IN THE WHITEHOUSE. ALL THE NORMAL SOCIETAL AND MORAL WAYS ARE BEING THROWN TO THE WAYSIDE WHILE ALL THE CORRUPTION IS IN PLAIN SIGHT! AND YOU WANT MORE CORRUPTION???? REALLY.... WHAT IN THE H*LL IS WRONG WITH YOU PEOPLE??? NO.... COMPANIES SHOULD. .. DEFINITELY SHOULD HAVE TO REPORT EVERY MONTH WHAT THEY ARE DOING AND HOW... ALL THESE "SHELL COMPANIES" THAT HIDE THE CORRUPT INDIVIDUALS.... IT SEEMS LIKE CORRUPTION AND SHADY DEALINGS ARE IN THESE DAYS... WHAT THE H*LL HAPPENED TO ETHICS? ???? I AM RETIRED AFTER WORKING MY DERRIERE OFF FOR OVER 33 YEARS.... WHAT IS HAPPENING IN THIS COUNTRY UNDER THAT BEE ASH TURD IS TOTALLY SICKENING.... AND ALL THE SICKENINGLY WEALTHY BEE ASH TURDS GETTING AWAY WITH NOT PAYING THEIR TAXES AND THEIR FAIR SHARES... FRANKLY HEARING THIS JUST P*SSED ME OFF AGAIN!! THIS IS SICKENING... SHAME ON YOU ALL... SHAME SHAME SHAME

Betty Sullivan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Betty Sullivan Affiliation: Jun. 16, 2026 Betty J Sullivan. RN retired.
I rely on my investment income to supplement my social security income. It is essential that a change is NOT made that would reduce my earnings.
Transparency would be adversely affected if the reporting frequency is reduced.
Please consider this carefully.
Please do NOT change the quarterly reporting requirement
at this time.

Sent from my iPhone

Betty Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Betty Wilson Affiliation: Jun. 16, 2026 Keep it the way it is we're in enough trouble already

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Betty Wormington — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Betty Wormington Affiliation: Jun. 16, 2026 Keep it like it is!! No change needed! Thank you.

Sent from my iPhone

Bev gatbrownsug — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bev gatbrownsug Affiliation: Jun. 16, 2026 It's the responsibility and moral thing to do. It lessens opportunities for individuals to be scammed, fleeced, robbed and be taken advantage of. This looks like an opportunity to steal investors money. It's corruptive and vile way to do business. Shame on the creators who proposed this change.

Bev Runyon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bev Runyon Affiliation: Jun. 16, 2026 Quarterly reporting is as it should be. A DemocRAT must have suggested this- all they are looking for are more ways to keep you in the dark and steal your money

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Beverlee Paul — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beverlee Paul Affiliation: Jun. 16, 2026 I'm Beverlee Paul, longtime retired teacher of 42 years. I'm a lifetime resident of NW Nebraska and SW South Dakota who has relocated to SE Nebraska in retirement. I greatly rely on the returns from my investments because I am widowed. Please consider these statistics and do not change reporting back to semi-yearly reporting. That could be, and likely would be, devastating to me. In these economic times, it would create uncertainty and chaos, and I would end up in continuous anxiety or worse.

Beverly Kennedy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Beverly Kennedy Affiliation: Jun. 16, 2026 Continue quarterly reporting! Save our investments in this country!
Bev Kennedy, retired
Pleasant Hill, Missouri

Bev Kennedy

Beverly McGaughy — Jun 16, 2026
Subject: S7-2026-15 From: Beverly McGaughy Affiliation: Jun. 16, 2026 It time theses CEO show us what work they actually do for the type of money they make it's sickening how much they get paid to rip us off! Show us they're day today responsibilities
Personally
I'd love to stop this corporate looting!

Yahoo Mail: Search, Organize, Conquer

BEVERLY MITCHELL — Jun 16, 2026
Subject: S7-2026-15 From: BEVERLY MITCHELL Affiliation: Jun. 16, 2026 Keep quarterly reports.

Sent from my iPhone

Beverly none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Beverly As an individual investor, managing my own and my family's investments, I am strongly opposed to allowing publicly traded companies to cut back on the required quarterly reports that are now required by the SEC. It is important for us, as individuals and investing communities, to have access to more information about the companies we trust with our hard earned resources...not less! Please do not allow this to change! Full transparency is always on the side of truth, accuracy and thouroughness in providing this information.

Beverly Smallwood — Jun 16, 2026
Subject: File No. S7-2026-15 From: Beverly Smallwood In regard to S7-2026-15. Please note that the proposed changes to corporate reporting of earnings will be detrimental to individual investors but may also affect larger investment firms, those that control financial and retirement accounts. As an investor, I expect the SEC to establish rules and regulations that protect the investors by ensuring we have accurate and timely information on the companies we invest in. Allowing corporations to push off reporting will allow any bad conduct or fiscal problems that may occur to be hidden from investors and could cause losses that otherwise may not occur when given timely information. Informed investing is the key to building wealth and ensuring self sufficiency in retirement. Research has historically shown that less reporting does not reflect positively for investors when mismanagement and/or fraudulent events occur. The SEC should protect investors and continue quarterly reporting by public companies to ensure these companies are upholding their responsibilities. Companies that opt out of quarterly reporting are most likely the to need more oversight because they may be trying to hide some wrong doing. Please hold company leaders to a high standard of transparency for the sake of all investors! Sincerely, Beverly S.

Bhinish Shah — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bhinish Shah Affiliation: Jun. 16, 2026 As a young investor I need to be able to see quarterly reports to understand how these companies are doing in response to world events, thereby understanding their vulnerabilities better

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biglouie68 — Jun 16, 2026
Subject: S7-2026-15 From: biglouie68 Affiliation: Jun. 16, 2026 Keep the current QUARTERLY REPORTING...It is a NEEDED CHECK AND BALANCE...

Sent from my Galaxy

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bigugly45 — Jun 16, 2026
Subject: S7-2026-15 From: bigugly45 Affiliation: Jun. 16, 2026 Hello, my name is Al Main. I am a soon to be retired Corrections Officer. I urge you to keep the quarterly filings in place as part of the checks and balances we need to deter fraud. I rely on reports to keep tabs on my retirement portfolio. I want to know what I read is true and fair. Thank you for your time. Sincerely yours, Al Main.

Sent from my Galaxy

Bill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Affiliation: Jun. 16, 2026 Keep qtrly rpting

Sent from my iPhone

Bill Becker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Becker Affiliation: Jun. 16, 2026 Please retain quarterly reporting..."If it ain't broke, dont fix it"

Bill Carman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Carman Affiliation: Jun. 16, 2026 Wall Street and American businesses are ****ed up enough. We need more clarity, not less.

Bill Carman — Jun 16, 2026

Subject: S7-2026-15 Comment From: Bill Carman Affiliation: Jun. 16, 2026 Wall Street and American businesses are ****ed up enough. We need more clarity, not less.

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bill gator — Jun 16, 2026
Subject: S7-2026-15 Comment From: bill gator Affiliation: Jun. 16, 2026 Stop the nonsense and do your job. You owe it to your shareholders(owners) to keep us informed at least quarterly.

Sent from my iPhone

Bill Hebisen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Hebisen Affiliation: Jun. 16, 2026 No reason to hide profits from anyone! This is just another way for the rich to get richer and it's time to pay some back!

Sent from my iPhone

Bill Hendrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Hendrick Affiliation: Jun. 16, 2026 Retaining the quarterly reporting is essential to good business and investment management.

Sent from my iPad

Bill Hogarth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Hogarth Affiliation: Jun. 16, 2026 I OPPOSE extending corporate reporting requirements to semi-annual, rather than quarterly timing.

In this era of ever-faster data collection and AI analysis we need more frequent windows into corporate activities, not less.

Thanks,
William Hogarth

3435 Whirlaway Ln
Chino Hills, CA 91709

Bill Jones — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Jones Affiliation: Jun. 16, 2026 Semi-annual reporting proposal smells like just one more scheme for the ultra wealthy to get a heavier thumb on the scale . Is saving corporate accounting departments from some of their labor cost worth the pull-back of interest in investing the general public will likely experience in terms of common stock ownership? Lunacy. Again.

Bill Jorth — Jun 16, 2026
Subject: S7-2026-15 From: Bill Jorth Affiliation: Jun. 16, 2026 I'm William Jorth, a retired IT executive living in Orange County, CA. The quarterly reporting is important to me to assist in managing my retirement funds. I could lose the ability to meet my short and long term needs if I have to wait six months to assess performance and make changes to protect my assets. I also manage 529 investment accounts for my 4 grandchildren and a niece and nephew. These are also crucial for their futures as they near their futures.

Bill Jorth
949-500-3190

Bill Kuehn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Kuehn Affiliation: Jun. 16, 2026 Dear Regulators,

I am writing to strongly oppose any proposal that would reduce the reporting requirements for publicly traded companies from quarterly disclosures to only semiannual reporting.

My name is William Kuehn, and I am a public school teacher. Like millions of Americans, my retirement savings are invested in the financial markets through retirement accounts and pension investments. The security of my future depends on a market system built on transparency, accountability, and timely access to information.

Quarterly reporting provides investors with regular insight into company performance and helps ensure that management teams remain accountable to shareholders. Reducing the frequency of disclosures would diminish transparency and make it more difficult for investors to evaluate risks and make informed decisions.

History provides an important lesson. The United States previously operated under a less frequent reporting system between 1955 and 1970. That period was associated with lower market valuations and lower investor returns. Less transparency benefits insiders and large institutions while leaving ordinary investors at a disadvantage.

As someone whose retirement is tied directly to the strength and integrity of our financial markets, I believe maintaining quarterly reporting is essential. Strong disclosure requirements help protect investors, promote confidence in the markets, and support fair and efficient capital allocation.

I respectfully urge you to reject any proposal that would weaken quarterly reporting requirements and instead preserve the transparency and accountability that have helped make U.S. capital markets the strongest and most trusted in the world.

Thank you for your consideration.

Sincerely,

William Kuehn
Public School Teacher

Bill Luciano — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill Luciano Affiliation: Jun. 16, 2026 Quarterly reporting is a minimum, anything less will all but openly promote fraud! We all have guidelines in everything we do, transparency is key, lest we promote modern versions of the Enron debacle!

Bill Maack — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Maack Affiliation: Jun. 16, 2026 Bill and Nancy Maack from Florida think the change to semi annual reporting seems to me a step backward. Please don't do this.

Bill Maack — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Maack Affiliation: Jun. 16, 2026 Bill and Nancy Maack from Florida think the change to semi annual reporting seems to be a step backward. Please don't do this.

Bill O'Callaghan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bill O'Callaghan Affiliation: Jun. 16, 2026 Don't do it. Companies need to be transparent and monitored in order to protect our investment and maintain integrity

William O'Callaghan

Sent from my iPhone

Bill Perkins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Perkins Affiliation: Jun. 16, 2026 This is the most ridiculous idea since people re-elected Trump. It's almost as dumb as starting a war with no end-game but higher prices and loss of face. Probably whatever will happen will happen, but it's a terrible idea and there is no way busineses won't be juking the stats.

BILL RAUSCH — Jun 16, 2026
Subject: Comment on S7-2026-15 From: BILL RAUSCH Affiliation: Jun. 16, 2026 I want the system to remain quarterly. If Warren Buffett says it's best, and he does, I am with him 100%

Sent from my iPhone

Bill Skelton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Skelton Affiliation: Jun. 16, 2026 Are you out of your minds? KEEP IT QUARTERLY!

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Bill Steffener — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bill Steffener Affiliation: Jun. 16, 2026 Big mistake then and it's still a bad idea. These MAGA fools keep coming up with these failed ideas and think that this time it would work.

coming up with these old failed ideas and think think this time it will work.

Bill Waters — Jun 16, 2026
Subject: S7-2026-15 From: Bill Waters Affiliation: Jun. 16, 2026 Timely reporting is fundamental to GAAP.

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BILL WHITE — Jun 16, 2026
Subject: S7-2026-15 Comment From: BILL WHITE Affiliation: Jun. 16, 2026 Stop the thieves

Sent from my iPad

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billgross — Jun 16, 2026
Subject: Comment on S7-2026-15 From: billgross Affiliation: Jun. 16, 2026 Please keep current guidelines!

Sent from my Galaxy

BillH Ballard — Jun 16, 2026
Subject: S7-2026-15 Comment From: BillH Ballard Affiliation: Jun. 16, 2026 William H Ballard
CPA - Retired
Treasurer Allegheny & Western Energy
Senior Vice President Finance - Arkla Gas
Controller - Reliant Energy
Vice President Finance - Centenary College of Louisiana
Vice President Financial Affairs - Ohio Northern University

As you can see I have extensive experience with public companies as well as publicly traded debt

I STRONGLY urge that you NOT drop quarterly reporting requirements. Stating the obvious, many things can happen quarter to quarter which the investor needs to know about in a timely manner. Moving to 6-month reporting will deteriorate timely sharing of information and leave transactions more to the benefit of insiders and not the general investing public. Even if there no shenanigans going on.

Thank you

Billie Jo Hopka — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Billie Jo Hopka Affiliation: Jun. 16, 2026 Wow, the absurdity of trying to change from reporting often to much less often is outrageous! I am not well versed in investing but do know math. Paying close attention to compounding interest is worth a fortune to us middle class. What makes you think this a good idea? I need proof!!

Sent from my iPhone

Billy Bacon — Jun 16, 2026
Subject: S7-2026-15 From: Billy Bacon Affiliation: Jun. 16, 2026 A quarterly accounting is very important to keep investors informed-- there is no GOOD reason to change this with the corruption that is present in America today, thank you, roxanne jackson

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Billy Sumner Farm Owner — Jun 16, 2026
Subject: File No. S7-2026-15 From: Billy Sumner Do not pass this Bill. I am a farmer. I would hate to work 24/7 and only find out twice a year how I am doing. I own Stock in several Companies. I would hate to find out only twice a year how I am doing.

Blake Cazier — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Blake Cazier Affiliation: Jun. 16, 2026 My name is Blake Cazier, I have a small retirement account and this rule will decrease it... I cannot retire if my savings decrease...

Blake Jordan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Blake Jordan Affiliation: Jun. 16, 2026 Are you sure you wanna create an angry army of destitutes betrayed by capital?

Blythe Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Blythe Smith Affiliation: Jun. 16, 2026 Quarterly reporting should remain the rule. I do not want to return to less frequent reporting.

I value transparency and accurate reporting on a quarterly basis.

Respectfully,
Blythe Smith

Sent from Blythe Smith, LCPC @ iPhone

Bob Barden BA Economics Washington College — Jun 16, 2026
Subject: File No. S7-2026-15 From: Bob Barden The country and individual investors need more information not less. Quarterly reporting is a must. With AI we should consider monthly reporting.

Bob Bogardus — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Bob Bogardus Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This will allow them to hide more information.

Bob Clarkson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Clarkson Affiliation: Jun. 16, 2026 Monthly information would be better for the investor. Operating my restaurant and doing my results on a weekly basis helped me react quickly. Waiting to see results every three months means it’s difficult to quickly see

trends, every six months means a negative trend stays hidden and adjusting your investment strategy could be fatal to a medium or small investor. Three month reports should be the minimum.

Bob - iPhone

Bob Cooper — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Cooper Affiliation: Jun. 16, 2026 No leave it quarterly

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Bob DePugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob DePugh Affiliation: Jun. 16, 2026 I am turning 70 this fall and I've worked my whole life playing by the rules and saving a very modest amount. I've worked for 37 years at Alligator Records as Dir. of Licensing. Keep SEC accounting quarterly. I do not deserve to have my retirement income reduced so billionaires can have more of my money. It is not fair and erodes my trust in our nation as being a fair and good one. Robert N. DePugh

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Bob Ekstam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Ekstam Affiliation: Jun. 16, 2026 I strongly object to shifting corporate earnings reporting from three months (quarterly) to six months. This introduces significant problems, primarily centered on reduced transparency, increased share volatility, and broader information gaps. This would make markets more unstable. Companies could legally hide material financial declines, operational failures, or governance risks for up to six months before officially notifying the market. Less frequent reporting means larger informational gaps, causing a higher likelihood of unexpected surprises that lead to violent, unpredictable stock price swings. Increased Risk of Fraud: Less frequent mandatory audits and disclosures provide management with an extended window to engage in riskier behavior or manipulate financial metrics without market correction.

Sent from my iPad

Bob Haas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Haas Affiliation: Jun. 16, 2026 We need oversight. Do not change the existing regulations.

_____

Hey! I sent this from my phone!

Bob Haas
"Wherever you go, there you are."

Bob Longstreth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Longstreth Affiliation: Jun. 16, 2026 The financial report is about trust. Trust and verify is my moto. Without current financial reporting, the investor is just guessing. Why add to the market risk?

Bob Longstreth

Bob Orr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bob Orr Affiliation: Jun. 16, 2026 Please continue quarterly reporting for corporations. We need the transparency and ability to monitor our corporations profitability to ensure the health of our portfolio. Corporations are notorious for hiding issues from the public and stockholders and this is just one more small way to protect the public. Thank you.

Bob Orr

ΣN - LHT
Click the link

Bob Schwarz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bob Schwarz Affiliation: Jun. 16, 2026 Keep the quarter reporting only..!

Bob Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bob Smith Affiliation: Jun. 16, 2026 Quarterly reporting should continue so we will have a better idea how our investments are doing.

Bob terry — Jun 16, 2026
Subject: S7-2026-15 From: Bob terry Affiliation: Jun. 16, 2026 Elizabeth Terry, retired staff accountant, that desires the SEC to continue Quarterly reporting. Transparency, accountability and responsibility should be the ultimate goal of the SEC.

Sent from my iPad

Bobbie Fenton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bobbie Fenton Affiliation: Jun. 16, 2026 This is important to me for my friends and loved ones. I worked in the corporate world and know their greed. We’ve had enough of the lies and caring about money more than people.

Sent from my iPhone

Bobbie Herakovich — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bobbie Herakovich Affiliation: Jun. 16, 2026 I cannot afford to change from quarterly to semi annual reporting. Americans and any individual will suffer.

Sent from my iPhone

Bobbie Herakovich — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bobbie Herakovich Affiliation: Jun. 16, 2026 I cannot afford to change from quarterly to semi annual reporting. Americans and any individual will suffer.

My meager investments will hopefully keep me off Medicare!!

Sent from my iPhone

Bobby Bickham — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bobby Bickham Affiliation: Jun. 16, 2026 We don’t need more ways to get bamboozled. Keep the quartlerly financial reporting!

Sent from my iPhone

Bobby Hendley — Jun 16, 2026
Subject: S7-2026-15 From: Bobby Hendley Affiliation: Jun. 16, 2026 Bobby Hendley (retired) Texas —

To drop the reporting accountability to less than quarterly is to open the floodgates that crashed our entire economy once before. It created a national havoc then that took ages from which to even begin recovering. In many ways it never fully recovered for a significant block of the population. Obviously this is being pushed by the same oligarch types as before, but there are 340,000,000 other people who do not want to return to that hellscape it caused. I strongly urge you to reject this change due to the outrageous degree of insider trading it will create for the oligarchs that are already ruining life for the vast majority of Americans.

Bobette Beck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bobette Beck Affiliation: Jun. 16, 2026 Bobbi Beck, former business owner, retired. Quarterly reporting is necessary to keep CEO's and companies honest. In our current political climate it's far too easy to cheat and not be caught, or prosecuted. It needs to end.

Bobheidersbach — Jun 16, 2026
Subject: S7-2026-15 From: Bobheidersbach Affiliation: Jun. 16, 2026 There’s no justification for reducing reporting from quarterly to semiannual reporting.

Don’t do it!

Sent from my iPhone

Bobheidersbach — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bobheidersbach Affiliation: Jun. 16, 2026 Quarterly returns are better than semi-annual

Please don’t change

Sent from my iPhone

Bodo Dumke — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bodo Dumke Affiliation: Jun. 16, 2026 This new attempt to undermine the people's treasure is disgusting!

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Bonita Ryan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bonita Ryan Affiliation: Jun. 16, 2026 It should not be changed

Sent from my iPhone

Bonnie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bonnie Affiliation: Jun. 16, 2026 Less timely reporting is the opposite of the transparency we deserve as consumers and investors. Thanks. Bonnie Parks

Sent from my iPhone

Bonnie Boatright — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bonnie Boatright Affiliation: Jun. 16, 2026 Bull! We are paying too much already

Bonnie Boatright

Bonnie Brown — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bonnie Brown Affiliation: Jun. 16, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Bonnie Brown

Clear Lake Self Storage

Bonnie Brown 260-668-5075

40 Powhattan Ct.

Fremont,IN 46737

Bonnie Exner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bonnie Exner Affiliation: Jun. 16, 2026 Keep quarterly reports. ..we need to keep abreast of our investments! Bonnie Exner, retired teacher bonnieexner8@gmail.com

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Bonnie Keuhne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bonnie Keuhne Affiliation: Jun. 16, 2026 We need MORE regulations over this kind of business practice. Please do not make it here cuts!
Thank you

Get Outlook for iOS

Bonnie Pinkerton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bonnie Pinkerton Affiliation: Jun. 16, 2026 Bonnie Pinkerton Retired Teacher
This is important to me because I was way underpaid for my level of education, in order to help the

youth of our nation. Every dollar that I was able to save and invest matters to me. It is not fair that moving to 6 month reporting instead of quarterly reporting will give an advantage to those in the know and will allow a greater opportunity for those people to take part in insider trading. If anything, there should be more transparency not less.

Sent from my iPhone

BONNIE STACKPOLE — Jun 16, 2026
Subject: S7-2026-15 Comment From: BONNIE STACKPOLE Affiliation: Jun. 16, 2026 Please don't allow this. It is grossly unfair to retail investors.

Sent from my Galaxy

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bonnie whitcomb — Jun 16, 2026
Subject: S7-2026-15 Comment From: bonnie whitcomb Affiliation: Jun. 16, 2026 We need quarterly accountability.

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brad allen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: brad allen Affiliation: Jun. 16, 2026 Hi I'm Bradley meccia, VP of a not for profit orthopaedic research firm. I take my retirement and investment seriously. Analyzing quarterly reports is a huge part of staying up to date and forces transparency from large companies. If these companies choose to go public, they owe the public transparency so we can decide if we want to continue to trust them with our investments. Things can go bad in 3 months without investors knowing. They can go completely catastrophic in six

Sent from my iPhone

Brad Bartilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brad Bartilson Affiliation: Jun. 16, 2026 Fighting fraud is core to maintaining our society, it's values. I've witnessed firsthand, fraud in securities trading, most often with small caps. Relaxing reporting from quarterly to bi-annually will further degrade the position of retail investors, allow more time for fraud. Leave it quarterly. Brad W. Bartilson

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Brad Crabtree — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Brad Crabtree Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:Do not blindfold retail investors please.

Brad Yazzolino — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brad Yazzolino Affiliation: Jun. 16, 2026 Please keep reporting as Quarterly! Why encourage secrecy and ignorance! Quarterly reporting works, keep it that way.
Thank you.
Brad Yazzolino

Brad Yazzolino
brad@bradyazzolino.com

Brad Zimmerman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brad Zimmerman Affiliation: Jun. 16, 2026 Continue quarterly reporting. Seems like this present administration supports any controls that keep us less safe but the majority don't!

Sent from my iPhone

Bradley Hausler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bradley Hausler Affiliation: Jun. 16, 2026 Keep reporting QUARTERLY, that's the best way to stay on course!

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Brandee samples — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Brandee samples Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I need information on my investments to monitor how they are doing and if changes or additional investments need made more than twice a year. This is needed so I may be self sufficient and able to retire someday. Do not decrease the requirement for quarterly reports from my investments.

Brandi Hicks — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brandi Hicks Affiliation: Jun. 16, 2026 Brandi Hicks MD
Physician
Hawaii

This is asinine.

Sent from my iPhone

Brandon Firkin — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Brandon Firkin Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly earnings is helpful for myself as an individual investor as I can see when market dynamics are changing and how the business is progressing or impacted from extraneous events. Semi annual reporting like in Europe is not as robust as it is in the states and is part of the reason investor confidence in those companies can be uncertain at times.

Brandy Burnett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brandy Burnett Affiliation: Jun. 16, 2026 I urge you not to become complicit in the growing trend of allowing corporations to exert significant influence over major platforms without full financial disclosure. Honesty and integrity depend on transparency, and that transparency must include openly disclosing who funds and shapes the content reaching millions of Americans.

As a lifelong SEC fan, I hold this conference to a higher standard. The values of its fans — fairness, accountability, and trust — should be reflected in how the SEC conducts its business relationships. If that standard is abandoned, you will lose not just my support, but the loyalty of fans like me.
Brandy Turner
Planning Engineer

Sent from my iPhone

Brandy Lorenzo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brandy Lorenzo Affiliation: Jun. 16, 2026 I want full transparency which means quarterly reports not twice a year.

Thank you
Mrs. Brandy Lorenzo
11235 Fleetwood Street
Huntley IL 60142

Sent from my iPhone

Brenda — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brenda Affiliation: Jun. 16, 2026 Leave reporting as it is now. You are supposed to be looking out for the public not allowing the system the opportunity to become corrupt.

Sent from my iPhone

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brenda agnew — Jun 16, 2026
Subject: Comment on S7-2026-15 From: brenda agnew Affiliation: Jun. 16, 2026 I like quarterly reports! Don’t change it.

Brenda Carmichael — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Carmichael Affiliation: Jun. 16, 2026 I strongly oppose any proposal that would reduce the frequency of financial disclosures by publicly traded companies.

Quarterly reporting is one of the most important tools available to investors. Public companies are entrusted with capital from shareholders, and those shareholders deserve timely access to financial information. Reducing disclosure requirements would decrease transparency, limit accountability, and make it more difficult for investors to evaluate company performance, management decisions, and emerging risks.

Quarterly financial reports provide investors with a consistent and standardized method of monitoring revenue trends, profitability, cash flow, debt levels, operational performance, and changes in business conditions. Without regular disclosures, investors would be forced to make decisions using older information that may no longer accurately reflect a company's financial position.

Less frequent reporting would disproportionately harm retail investors. Large institutional investors possess significant financial resources, teams of analysts, industry contacts, and access to information channels that individual investors cannot match. Retail investors depend heavily on public disclosures to make informed decisions. Reducing reporting requirements would widen the information gap between institutional and individual investors, creating a less fair and less competitive marketplace.

This imbalance has broader economic consequences. Healthy capital markets depend on broad public participation and investor confidence. When transparency is reduced, individual investors may become less willing to invest in public markets, concentrating even more influence in the hands of large institutions. Excessive concentration of market power can reduce competition, weaken market efficiency, and diminish the role of individual investors in capital formation. Public markets should remain accessible and transparent for all participants, not tilted further toward those with the greatest resources.

Transparency is a cornerstone of efficient and fair capital markets. Regular reporting promotes market confidence, helps identify potential problems before they become major issues, and encourages management teams to maintain accountability to shareholders. Public companies benefit from access to public capital markets, and in return they should provide shareholders with complete financial reporting at least every quarter.

Reducing disclosure requirements would not improve investor protection. Instead, it would increase uncertainty, reduce transparency, weaken accountability, and make informed investment decisions more difficult. Investors in public companies should continue to receive full financial disclosures on a quarterly basis, and any proposal that limits access to that information should be rejected. The SEC's mission includes protecting investors, maintaining fair and orderly markets, and facilitating capital formation. Preserving robust quarterly disclosures supports all three of these objectives.

Brenda DeMaestri — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brenda DeMaestri Affiliation: Jun. 16, 2026 Do NOT go back to reporting semi-annually. Stop being on the side of corporations and continue to protect the public who has no choice but to be in the stockmarket in order to have any chance at retiring. The ones closest to retiring in the next 5 years will be hit the hardest.

Brenda Gargis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brenda Gargis Affiliation: Jun. 16, 2026 Their books should not go dark for 6 mo this is too long to hide things. Why would they even sugguest this unless they are wanting to hide activities during this time. I also think every person involved in government position should have to show their income tax return publicly yearly. To help keep them honest.

Brenda J Peeler None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Brenda J Peeler I and my investment broker rely on quarterly information to make informed investment decision (2) longer gaps create an unfair advantage for corporate insiders (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the overall cost to me.

Brenda Jones — Jun 16, 2026
Subject: S7-2026-15 From: Brenda Jones Affiliation: Jun. 16, 2026 I urge you to continue with quarterly reporting requirements as changing to bi-annual reporting only benefits corporations and will hurt investors. You must continue the current rule to promote transparency so that investors like me can make the best decisions based on the most current data. Corporations will continue to gather quarterly data for their own analysis and decision-making but then your new rule would allow them to hide that data from investors which is unfair to say the least.

Brenda Jones

Sent from my Galaxy

Brenda Ropoulos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brenda Ropoulos Affiliation: Jun. 16, 2026 I directed investor relations for years. Trust me when I tell you that reducing transparency in companies is very, very bad for investors. There will be no way to make an informed decision, and that will leave most investing to black boxes, which will wreak havoc on the market.

Brenda Ropoulos
President
Ropoulos Communications

Sent from my Verizon, Samsung Galaxy smartphone. Please forgive typos. Sometimes my phone thinks it knows better.

Brenda Rose — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brenda Rose Affiliation: Jun. 16, 2026 Keep reporting on a quarterly reporting system

Sent from my iPhone

Brenda Schramm — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brenda Schramm Affiliation: Jun. 16, 2026 Investors have the right to know the health of their investments.

Brenda Trump — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brenda Trump Affiliation: Jun. 16, 2026 Keep it the way it is we already don't trust what this administration is doing with our tax dollars, why would we trust anything? The federal government is doing right now with our savings.

Brent Deter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brent Deter Affiliation: Jun. 16, 2026 The SEC should continue with quarterly reporting. The executives cannot be trusted to not sell stock if the company is in trouble. Or think they are in trouble. Semi Annual reporting is inadequate.

Brent Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brent Smith Affiliation: Jun. 16, 2026 Candace Keller- Senior Account Executive- Nashville, TN- Transparency is crucial in all forms but especially for investors and the public at large. Quarterly reporting is the very least any company can do. There is already distrust in corporations, why create more? Why is this even being brought up now? This

proposal is shameful and once again an attempt to protect those who have more and put those who have less at financial risk.

Brent Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brent Walker Affiliation: Jun. 16, 2026 Quarterly reporting must remain the requirement, not loosening that standard!

L. Brent Walker

Bret S — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bret S Affiliation: Jun. 16, 2026 Please keep quarterly accounting. The proposed 6 month reporting rule puts investors at risk.

Bret Schroeder
Retired

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Brett Sivelle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brett Sivelle Affiliation: Jun. 16, 2026 I just seems that this proposal would or could lead to more fraud and hidden deals. Let's keep the system the way it is and not change it

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Brett Welch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brett Welch Affiliation: Jun. 16, 2026 Dear SEC, As a Financial Advisor that works hard for everyday investors. I have deep concerns about public companies transparency. Quarterly reporting is an essential element to investors trust and essential to hold companies to the highest standards.

Sent from my iPhone

Brian — Jun 16, 2026
Subject: File No. S7-2026-15 From: Brian stop trying to screw over the little guy! it’s pathetic.

Brian & Janice Lewis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brian & Janice Lewis Affiliation: Jun. 16, 2026 Semiannual reporting is wrong for hard-working American investors. It didn't work from 1955-1970, and it won't

this time, either... some experts are saying we'd lose at least 33% of our savings! Keep requiring quarterly reporting for better transparency & accountability, so we don't find ourselves losing everything because we don't know what's happening over a much longer 6-month period. My name is Janice E. Lewis, and I am a retired financial & tax specialist who doesn't want to see my husband's and my life's savings get wiped out by this ridiculous scheme.

Brian Barr — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Brian Barr Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
In the area where business moves fast and changed quickly, I can't see any way where this is a time to redu reduce disclosure frequency.

Companies have the tools to prepare disclosures easier than ever too.

public companies need regular disclosure for healthy markets.

Brian Bauer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Bauer Affiliation: Jun. 16, 2026 As a longtime stock investor, I support keeping the quarterly financial reporting requirement for public companies.

Thank you!
Brian Bauer
bhbauer@uahoo.com

Brian Doerfler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Doerfler Affiliation: Jun. 16, 2026 I'm Brian Doerfler, an individual investor. I rely on quarterly reporting to make informed investment decisions. Please DO NOT CHANGE this rule.

Brian Emanuel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Emanuel Affiliation: Jun. 16, 2026 Public companies should be transparent with their books. Quarterly reporting should not be reduced to semi-annual. I work for a public financial institution as an actuary. Integrity is critical to how we work.

Sent from my iPhone

Brian Little — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Little Affiliation: Jun. 16, 2026 Keep the quarterly report, please thank you for your attention to this matter.

Sent from my iPhone

Brian Lohmann — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brian Lohmann Affiliation: Jun. 16, 2026 To the SEC: Quarterly Oversight is essential to keep the public informed. This is the most volatile and uncertain era I have ever lived in. Transparency is needed now more than ever.

Sincerely,
Brian Lohmann

Sent from my iPhone

Brian Nelson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Nelson Affiliation: Jun. 16, 2026 Transparency doesn't involve hiding data. If it is an action recommended by this Administration then it is an action which benefits the principles of the company and primary stock holders and not those out of the power loop. Those quarterly reports catch financial and management issues quickly quickly and give shareholders timely updates. We should be working towards more transparency rather than more secrecy.

Brian O'Neill Contributor to The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Brian O'Neill Reporting quarterly earnings is a hassle. I know from first-hand experience working in Investor Relations for two public companies. Public companies work very hard to produce investor updates -- but full and fair disclosure is a pillar of our capital markets, a necessary chore. Markets are increasingly plagued with unfair information leaks. The best solution to combat unfair advantages from information leaks is more disclosure -- disclosure as often as reasonably possible -- not less. Changing public company reporting rules from quarterly to bi-annual is not a solution for more fair markets, it's a step in the wrong direction. Please do not change reporting rules from quarterly to bi-annual. Thank you.

Brian P. — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brian P. Affiliation: Jun. 16, 2026 No , I don't agree

Sent from Gmail Mobile

Brian Reid — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Reid Affiliation: Jun. 16, 2026 Does less reporting help the individual investor? It does not. Stop this.
Thank you

Brian Riepenhoff — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Brian Riepenhoff Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
If it isn't broke, don't fix it.
This smells like an attempt to provide cover for fraudulent activity.
It doesn't benefit the American tax payer to have less frequent reporting and less transparency.
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.

Brian Stafford — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brian Stafford Affiliation: Jun. 16, 2026 Keep it Quarterly! There is no reason, other than a nefarious one, to move to semi-annual.

Sent from my iPhone

Brian Van Dine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Van Dine Affiliation: Jun. 16, 2026 Consider that the way investors view the stock market is similar to how voters view choosing politicians. For the last couple of voting cycles there has been increased criticism about voting transparency and strong suspicions of widespread voting fraud. As confidence in the ability to have fair elections decreases, the whole system begins to fragment. The same is true for Wallstreet. That is precisely why insider trading is illegal . The mere perception of the masses that the system is rigged is all that is needed. That is why every SEC rule must carefully consider how best to create investor confidence in the "system?" On the surface at least, allowing companies to report less often seems to obscure data from the public which is the opposite of transparency. Especially in the age of AI where it is believed for right or wrong that AI tools give more real-time data analysis about complex systems, such a ruling may be viewed suspiciously. Whatever the SEC decides, preserve investor confidence about the integrity of the system as this concern supercedes the concerns of corporate accountants.

Brian Welch — Jun 16, 2026
Subject: S7-2026-15 From: Brian Welch Affiliation: Jun. 16, 2026 CEO’s of corporations should continue to be required to sign their companies’ financial reports quarterly. Accountability is key to protecting investors.

Sent from my iPhone

Brian Widdowson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Brian Widdowson Affiliation: Jun. 16, 2026 I’m in favor of quarterly reporting as is.

Sent from my iPhone

Brice Rhode — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brice Rhode Affiliation: Jun. 16, 2026 Report Quarterly

Get Outlook for iOS

Bridget Calcaterra — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bridget Calcaterra Affiliation: Jun. 16, 2026 We count on an inheritance in stock to keep up with large medical bills.
We CANNOT afford the consequences AGAIN this administration keeps pulling.
NO NO NO NO NO NO NO NO NO NO NO

Sent from my iPhone

Bridget Desrosiers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bridget Desrosiers Affiliation: Jun. 16, 2026 Bridget Desrosiers / retired
Without quarterly reporting, small investors have less transparency into the health of their investments. As someone who relies on investment income in retirement, this lack of transparency could cause serious loss of asset value. This experiment has been tried before and failed miserably for the individual investor. Keep it Quarterly.

BRIEN ABLES n/a — Jun 16, 2026
Subject: File No. S7-2026-15 From: BRIEN ABLES Dear Commissioners: I am writing to express my opposition to any proposal that would replace quarterly reporting requirements for publicly traded companies with a semi-annual disclosure regime. The current quarterly reporting framework plays a vital role in maintaining transparent, efficient, and fair capital markets. Investors rely on timely and consistent financial information to make informed decisions regarding the allocation of capital. Reducing the frequency of required disclosures would increase the amount of time during which investors operate with incomplete information, potentially increasing uncertainty, volatility, and information asymmetries. Quarterly reporting also promotes accountability. Public company management teams are regularly required to communicate their financial performance, operational developments, and material risks to shareholders. This cadence helps ensure that investors receive updates on emerging challenges and opportunities before they become significantly more consequential. While some argue that less frequent reporting would encourage a greater focus on long-term strategy, there is limited evidence that reducing disclosure frequency would meaningfully improve long-term corporate decision-making. By contrast, the costs to investors of diminished transparency are more immediate and tangible. Institutional investors, retail investors, analysts, and other market participants benefit from access to timely information that supports accurate valuation and efficient price discovery. Moreover, modern financial reporting systems and technology have substantially reduced the burden associated with preparing and distributing quarterly disclosures. Any modest compliance savings achieved through semi-annual reporting could be outweighed by

increased uncertainty in the marketplace and a corresponding reduction in investor confidence. The SEC's mission includes protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation. Quarterly reporting requirements advance all three objectives by ensuring that investors have regular access to material information and by supporting market integrity. For these reasons, I respectfully urge the Commission to maintain the existing quarterly reporting framework and reject proposals that would move publicly traded companies to a semi-annual disclosure schedule. Thank you for your consideration of these views.

Brien Green — Jun 16, 2026
Subject: S7-2026-15 From: Brien Green Affiliation: Jun. 16, 2026 Over my lifetime, we've seen so many market drops and examples like Enron, the great financial crisis and more. We need more accountability for companies and investors not less! Monthly should be considered. Reject semi-annual reporting

Brien green

Brigit Cousin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Brigit Cousin Affiliation: Jun. 16, 2026 I DO NOT support switching from quarterly reporting. I believe this will negatively impact investors!

Sent from my iPhone

Britt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Britt Affiliation: Jun. 16, 2026 Investors looks for that quarterly statement. Now sure why this administration want to keep everyone in the dark. We need accountability and less.

Yahoo Mail: Search, Organize, Conquer

Bruce Badger — Jun 16, 2026
Subject: S7-2026-15 From: Bruce Badger Affiliation: Jun. 16, 2026 Providing oversight is what lawful corporations agree to allow. Only corrupt corporations want to limit transparency.

Bruce Baker — Jun 16, 2026
Subject: S7-2026-15 From: Bruce Baker Affiliation: Jun. 16, 2026 Quarterly reporting helps ensure accountability, minimizes the likelihood of foul play, and provides reasonable time periods during which timely, corrective actions can be taken. Every tax paying American benefits indirectly, if not directly, from Quarterly rather than just twice-a-year reporting.

Bruce Bartolain none — Jun 16, 2026

Subject: File No. S7-2026-15 From: Bruce Bartolain 1. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. 2. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. 3. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. 4. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Bruce Birmingham — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bruce Birmingham Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY!!

Bruce Carter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Bruce Carter Affiliation: Jun. 16, 2026 Keep the reporting quarterly!!

Bruce D.Carter

Sent from my iPhone

Bruce Fournier — Jun 16, 2026
Subject: S7-2026-15 From: Bruce Fournier Affiliation: Jun. 16, 2026 Enough graft already if you think you’re gonna get out of being prosecuted for this later, you have another thing coming because we will retake the House and the Senate from the GOP Maga to make you pay for all your crimes

Bruce Fournier sent from my iPhone

Bruce G. — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bruce G. Affiliation: Jun. 16, 2026 Transparency please. Quit trying to hide important matters.

Bruce Graenser

Bruce Grau — Jun 16, 2026

Subject: S7-2026-15 Comment From: Bruce Grau Affiliation: Jun. 16, 2026 Swindling and stretching the limit of legal is all a part of the calculus of optimizing return, so don't encourage more of it by giving these businesses a longer chain by relaxing on their accountability and extending the reporting period! As a customer we pay for their grift!!! Bruce Grau, Retired

Sent from my iPhone

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bruce immele — Jun 16, 2026
Subject: S7-2026-15 From: bruce immele Affiliation: Jun. 16, 2026 Don't **** with my money I've invested in the stocks and bonds. We know the rich will steal more and we know rich people lead these companies so stop trying to steal our ****ing money. The SEC needs to continue to have quarterly monitoring. Don't give us the six month bull ****.

Sent from my iPhone

Bruce Pobjoy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bruce Pobjoy Affiliation: Jun. 16, 2026 We oppose anything and EVERYTHING that benefits the billionaire class, PERIOD & OUT👎🤬

Sent from my iPhone

Bruce Wentela — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bruce Wentela Affiliation: Jun. 16, 2026 Quarterly

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Bryan Byers — Jun 16, 2026
Subject: S7-2026-15 From: Bryan Byers Affiliation: Jun. 16, 2026 It is essential to maintain quarterly reporting. Otherwise, there's going to be less accountability and less time to react to changes in corporate profits and losses. It is an ill-advised idea to revert to reporting only twice per year.

Bryan Sattler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Bryan Sattler Affiliation: Jun. 16, 2026 That's a **** shame ; whoever would think of some bull **** like that .
Hey , SEC : Keep It Quarterly !

Bryon Bellinger — Jun 16, 2026
Subject: File No. S7-2026-15 From: Bryon Bellinger I do not support this rule change at all. It makes public companies Financials unnecessarily opaque for a longer than needed time. The current reporting is not onerous in any way and does not need changed.

BTR . — Jun 16, 2026
Subject: Comment on S7-2026-15 From: BTR . Affiliation: Jun. 16, 2026 It was changed to quarterly to protect investors. Now trump wants to protect corporations! This is wrong on every level!

Steven Howes

Buddy Giguere — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Buddy Giguere Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Permitting companies to walk back their disclosures to retail investors from quarterly to biannually is a terrible idea for the markets and those that participate in said markets. Feels like another kick in the teeth to the middle class majority, which also feels like a cauldron about to boil over. How would you feel if that happened, what happens when it all burns. What about your markets then? Also your. ..

who can never be sure ¯_(ツ)_/¯

Buzzy Coy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Buzzy Coy Affiliation: Jun. 16, 2026 Keep it

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Byron Stuart — Jun 16, 2026
Subject: S7-2026-15 From: Byron Stuart Affiliation: Jun. 16, 2026 Quarterly reporting is essential to transparency and to the fiduciary responsibility of corporations to shareholders. It has been shown time and time again that big corporations cannot be trusted and must be held accountable for the statements they make and the Financials they disclose. Reporting twice each year is simply not enough. To protect investors and the public, reporting should be quarterly at a minimum, and with the help of AI, it can probably even be monthly in the near future.

Byron Stuart
Fort Walton Beach, FL

C Correia — Jun 16, 2026
Subject: S7-2026-15 Comment From: C Correia Affiliation: Jun. 16, 2026 To whom it may concern,

I kindly request that your organization maintains quarterly reporting. Changing this policy to every six months is an informational disadvantage for hardworking people when making important financial decisions. I am one of them, as I am a retired law enforcement officer who now works in a director's

role in a municipal government department. I implore you not to make this policy change. It is the right thing to do for the majority of Americans in ever challenging times. Critical decision making components will very likely be lost with lesser reporting to draw conclusions from. Thank you in advance for your consideration and support of We The People. Sincerely,
Christopher M. Correia 35 Royal Drive West Warwick, RI 02893

C Maria Sagar Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: C Maria Sagar I object to semiannual reporting. It keeps the investor in the dark and reduces accountability . My money is being put to work. I am entitled to know the results and how. Do not reduce the reporting frequency.

C R — Jun 16, 2026
Subject: S7-2026-15 From: C R Affiliation: Jun. 16, 2026 Keep transparency alive!
Carolyn McDonald, Sarasota Florida

Yahoo Mail: Search, Organize, Conquer

C R Black — Jun 16, 2026
Subject: S7-2026-15 Comment From: C R Black Affiliation: Jun. 16, 2026 Absolutely keep quarterly reports mandatory so investors know what is happening within the companies!

C. Hill — Jun 16, 2026
Subject: S7-2026-15 Comment From: C. Hill Affiliation: Jun. 16, 2026 Keep it Quarterly.

C. Ocando

C. J. Fogarty — Jun 16, 2026
Subject: S7-2026-15 Comment From: C. J. Fogarty Affiliation: Jun. 16, 2026 Stop the steal!

Sent from Carol’s iPad

Caitlin Dangler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Caitlin Dangler Affiliation: Jun. 16, 2026 My name is Caitlin dangler and I am semi-retired I need to have a good view into my investments to ensure that I'm able to pay my bills and live for the next 30 years on my investments. Being able to see and know the financial standing of the companies that I have backed is extremely important.

Caitlin "Cat" Dangler
719.440.6409 Text & Voice

Bread and water can so easily be tea and toast.

DISCLAIMER:
"**This post is a natural product made from recycled electrons. The slight variations in spelling and grammar enhance its individual character and beauty and in no way are to be considered flaws or defects.**"

Caled Valbrun — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Caled Valbrun Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

We The People ;

View on Rule S7-2026-15, will add more to the ever increasing cooperate fraud.

Does nothing positive for retail or non-insider investors.

Your commitment is to "We" the people not to whoever has the most wealth

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callalily106 — Jun 16, 2026
Subject: S7-2026-15 Comment From: callalily106 Affiliation: Jun. 16, 2026 Quarterly reporting is as infrequent as reporting should be. If change is needed make it monthly. There is enough fraud and underreporting as it is. Why tolerate more ability to commit fraud.

Sent from my Galaxy Tab A

Cameron Patterson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Cameron Patterson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: stop hiding information, stop insider trading. Isn't it illegal? Shouldn't everyone be on an even playing field? Rules for thee and not for me should not be allowed

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Camille Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Camille Brown Affiliation: Jun. 16, 2026 If there’s nothing to hide, why change quarterly reporting?! Things like this make it harder for US citizens to trust anything anymore.

Sent from my iPhone

Camille Shieff — Jun 16, 2026
Subject: File No. S7-2026-15 From: Camille Shieff We are in the midst a slide so seriously in favor of big tech, big investors, and mega corporations that making it "easier" for them to show they are in compliance with already relaxed rules of transparency and accountability that I fear the "little guys" (like me) will never be able to make informed decisions regarding our investment choices. I am a new investor and am already overwhelmed by how much it feels like I'm being distracted that I feel that allowing these reports to be filed even less frequently makes it easier for those in power to hide what they are doing. I am a business owner and cannot imagine getting reports from my managers LESS frequently and being comfortable with the job they are doing. The reports are what ease my mind that we're going in the right direction and allow me to step in and make changes when I feel that we are not.

Candace Jacobs — Jun 16, 2026
Subject: S7-2026-15 Comment From: Candace Jacobs Affiliation: Jun. 16, 2026 Too many lower to middle class Americans have their wealth and retirement locked into the stock market without the freedom of withdrawal for the market to be more disregulated. Their well being is at the mercy of the upper class and corporations who have more freedom and ability to lose when gambling with stocks.

Art Educator

Candace Jacobs
Ironwood, MI

Candace Keller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Candace Keller Affiliation: Jun. 16, 2026 Candace Keller- Senior Account Executive- Nashville, TN- Transparency is crucial in all forms but especially for

investors and the public at large. Quarterly reporting is the very least any company can do. There is already distrust in corporations, why create more? It's another attempt by this administration to cause harm amongst the ones who have less and cover for those who have more, Shameful this email even has to be sent.

Candace Kreitlow — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Candace Kreitlow Affiliation: Jun. 16, 2026 Keep reporting!

Sent from my iPhone

Candace P. Florida — Jun 16, 2026
Subject: S7-2026-15 Comment From: Candace P. Florida Affiliation: Jun. 16, 2026 Of course this is needed.

Candy — Jun 16, 2026
Subject: S7-2026-15 From: Candy Affiliation: Jun. 16, 2026 Transparency matters. All of these companies forget that WE are the consumers. They need us.

Capra Gerald — Jun 16, 2026
Subject: S7-2026-15 Comment From: Capra Gerald Affiliation: Jun. 16, 2026 This is a terrible idea and reduces transparency and integrity. Please don’t do this.

Carey Richardson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carey Richardson Affiliation: Jun. 16, 2026 Quarterly reporting helps investors to make more informed decisions, and reduces fraud. I’d feel better as an investor with more protections, and think reporting should be kept quarterly.

Sent from my iPhone

Cari Corbett — Jun 16, 2026
Subject: S7-2026-15 From: Cari Corbett Affiliation: Jun. 16, 2026 I you commit a crime you should have to be punished by law.
If you start letting people get away without consequences they will keep doing it.

Cari Corbett
Harold's Place, Fujiyama Steak House, Club Sushi (239) 261-4332
http://www.naplesfujiyama.com

http://about.me/cari.corbett

Cari Kramer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cari Kramer Affiliation: Jun. 16, 2026 Please don't let Americans lose this transparency.

Cari Kramer
Director of Administration
St. Paul's Lutheran Church
104 S. Village Ave
Exton, PA 19341
610-363-6264
www.stpaulslionville.org

Carie Otto None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carie Otto Shareholders in any company require transparent and timely information about their investment. Quarterly reporting of the company's profit/loss and other trends must remain as the minimum standard.

Carl Hitchens Individual Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carl Hitchens We, individual investors, deserve the same access to company information that the big institutions have. We deserve transparency, not less of it. We deserve a market where the playing field tilts toward us, not away. Building wealth for our retirement years, after a lifetime of working, raising families, and paying taxes, we deserve a market where the playing field tilts toward us, not away.

Carl Stutesman — Jun 16, 2026
Subject: S7-2026-15 From: Carl Stutesman Affiliation: Jun. 16, 2026 Corruption in our country is rampant. We have to do it.

Carl Van Voorhis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carl Van Voorhis Affiliation: Jun. 16, 2026 This is a no from me. I would reconsider and not be invested in the market. I expect full transparency.

Carl Wiegand — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carl Wiegand Affiliation: Jun. 16, 2026 Doing this will show that Washington is looking to divide the people by wealth. It also hurts the little guy just trying to stay afloat. Please vote against this and stop silencing of the masses.

Carl Wiegand
Project Supervisor/Safety Coordinator

16001-A Industrial Drive, Gaithersburg, MD 20877
(c) 540-538-9185
www.colonialwebb.com

Carla Barnett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carla Barnett Affiliation: Jun. 16, 2026 No changing the reporting,Room for fraud

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Carla Fink — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carla Fink Affiliation: Jun. 16, 2026 I worked for a Fortune 100 company for nearly 30 years, and the quarterly reports were an important part of informing the employees as well as the public of the company's performance. It helped us understand why certain product and service decisions were being made. It's also interesting to see how companies can spin the numbers to make things look better than they are. If you give companies double the time to report, that gives them double the time to spin their stories. And we the public and investors don't know what's happening. Meanwhile, I am now a small business owner, trying to make my way in a difficult world without the big tax cuts that the big companies have. The least they could do is continue to report their financials regularly so the public and the government are aware of their activities and performance.
Carla Fink, Small business owner

Sent from my iPhone

Carla Holst — Jun 16, 2026

Subject: S7-2026-15 Comment From: Carla Holst Affiliation: Jun. 16, 2026 Stop your finagling with plots to rob Americans. What you do to us is creating very bad karma, very ad energy. Trump, the hedgehog, and Miller sadly lost the war with Iran.

Sent from my iPhone

Carla Hutchings — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carla Hutchings Affiliation: Jun. 16, 2026 Quarterly reporting maintains both accountability and transparency.

Changing the cycle to semi-annual reporting would allow for increased fraud and corruption.

Leave it as it is!

Thank you,
Carla J. Hutchings
(Tax Accountant)

Sent from my iPhone

Carla Jepson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Carla Jepson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As someone who worked in the financial services industry for 26 years, I am appalled to hear about the proposal to change reporting to twice a year. Quarterly reporting is needed to help investors monitor their investments. Six months is too long. Please do not pass this dangerous change.

Carla Smith Briscoe — Jun 16, 2026
Subject: S7-2026-15 From: Carla Smith Briscoe Affiliation: Jun. 16, 2026 Most corruption ever, keep safeguards.

Carla Webb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carla Webb Affiliation: Jun. 16, 2026 I rely on a quarterly report. Stop messing with our money.

Yahoo Mail: Search, Organize, Conquer

Carmelo Tabone — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carmelo Tabone More information not less please..... Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The

short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own.

Carmen Casey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carmen Casey Affiliation: Jun. 16, 2026 We as the investors have a fundamental right to see what's happening with our investment as often as possible. It's always better to to address an issue early on then later. I request to continue with quarterly reporting.
Carmen Casey, retired from 30 plus years as a corporate manufacturing buyer.

Carmen Shuler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carmen Shuler Affiliation: Jun. 16, 2026 Six months is a gateway to crime.

Yahoo Mail: Search, Organize, Conquer

Carol Adams — Jun 16, 2026
Subject: S7-2026-15 From: Carol Adams Affiliation: Jun. 16, 2026 Keep the existing policy/law.

Carol Bowe — Jun 16, 2026
Subject: S7-2026-15 From: Carol Bowe Affiliation: Jun. 16, 2026 Do not allow the big corporations to dodge accountability any more than they already do. You will be destroying the middle class and, therefore, the American economy, if you do that.

Carol Diaz-Zubieta — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carol Diaz-Zubieta Affiliation: Jun. 16, 2026 Carol Diaz - Educator. Florida. I have worked hard for the money I have invested. I am close to retirement. I cannot afford a huge loss and this idea has already been proven to be a bad idea.

Sent from my iPhone

Carol Dravk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carol Dravk Affiliation: Jun. 16, 2026 John Dravk, retired, North Carolina. My wife and I have spent 40+ years working to build a portfolio that will support us during an active retirement. The investment choices we make are guided by a financial advisor and

the quarterly reports keep us updated on how our investments are performing. I question, in light of the information (both historical and current in other countries) presented about semi-annual reporting - and the results- why a change would even be considered? This is our lives, our savings, our future that we earned through long years of hard work and smart investing. Don’t take that opportunity away from working Americans.

Carol Dravk

Carol E. Taylor retired financial advisor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carol E. Taylor I rely on quarterly reports to watch my investments, which I manage myself. Going to every six months is certainly not easy to track and keep up with. I'm a retired financial advisor and can only imagine how difficult it would be to work with semi-annual reports. Carol E. Taylor

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Carol Everette — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Carol Everette Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Reducing the reporting keeps investors from making informed, timely decisions and permits companies to hide problems.
Frequent reporting is transparency. Information produces accountability.
Keep quarterly repoting.

Carol Gabriel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Gabriel Affiliation: Jun. 16, 2026 Keep quarterly reports coming; stay transparent please!!

Sent from my iPhone

Carol Gocken — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Gocken Affiliation: Jun. 16, 2026 Quarterly reporting should continue. If no illegal or underhanded activity is occurring, this should be NO BURDEN. Carol Peters Gocken

Sent from my iPhone

Carol Green — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Green Affiliation: Jun. 16, 2026 You're setting up a way for massive fraud to be perpetrated on the American people. It's going to be devastating for retirement savings.

Carol Gruhn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Gruhn Affiliation: Jun. 16, 2026 Not a good idea. Investors will be with out the knowledge they need.

Enjoy life...the journey is short..

Carol

Carol Kennedy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Kennedy Affiliation: Jun. 16, 2026 Retiree, shareholder in many public companies. Worked on quarterly reports as an executive at an S&P 500 company. The quarterly system is essential for transparency investors and help hold the reporting company's to their stated goals and objectives.

Sent from my iPhone

Carol Kim — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Carol Kim Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This new proposed rule could endanger my retirement security as well as those of hundreds of millions of other working Americans, while enriching the already wealthy! I have worked too hard and too long to have what little retirement savings I have played with this way. I strongly oppose this and urge you to do your duty by all of us and strengthen the transparency and accountability of our markets, rather than weakening those things, putting us little people at risk.
The alternative is that you are incentivizing people like me to pull my money out of the market to invest in less risky things, in an attempt to try to secure what little retirement money I have from these market marauders.
Please vote no against this proposed rule!

Carol Mangum — Jun 16, 2026
Subject: S7-2026-15 Comment OATH TO AMERICA NOT TRUMP! From: Carol Mangum Affiliation: Jun. 16, 2026 SEC: America's Watch Dog. Take the oath to the country Not the Man!

Your Friend in Austin Real Estate
Carol Mangum, REALTOR Lic#472201
STEPSTONE REALTY, LLC
512-587-0208 Direct mobile

512-607-9100 ofc line
6001 W. Parmer Ln

Ste. 370-704
Austin, Tx 78727

Thanks so much for your kind words & your gift of recommendation. Our highest purpose is to serve.

Carol McCullough — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol McCullough Affiliation: Jun. 16, 2026 Strong oversight and timely financial disclosures, especially quarterly reports, are crucial for consumer protection, market fairness, and public trust. These empower investors to make informed decisions, mitigate risk, maintain market stability, and uphold the integrity of our financial systems.

Carol Olson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Olson Affiliation: Jun. 16, 2026 There is too much opportunity to falsify records and hurt those of us who need the real information. If you are doing this for Trump you should rethink destroying our financial records

Sent from my iPad

Carol Pearson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Carol Pearson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)'s proposed rule would blindfold retail investors and put private individual investments at grave risk. . It needs to be stopped. Current SEC quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from me, especially in a struggling economy facing rising prices and massive uncertainty.

Carol Perrin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carol Perrin Affiliation: Jun. 16, 2026 I strongly believe that quarterly reporting should continue. I am a retired teacher who depends on my pension, Social Security, and proceeds from my IRA to fund my retirement. Quarterly reporting allows me to closely monitor my funds.
Carol Perrin
1241 Stafford Crescent
Webster, NY 14580

Carol Pugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Pugh Affiliation: Jun. 16, 2026 No, no, no. Quarterly reporting increases accountability for everyone. Please keep this as is.

C Pugh, Founder & CEO

“Darkness cannot drive out darkness; only light can do that. Hate cannot drive out hate; only love can do that.” - Martin Luther King, Jr.

Carol Reinke — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carol Reinke Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. Reducing their reporting requirements makes them harder to monitor, not easier to own.

Carol Reynolds — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Reynolds Affiliation: Jun. 16, 2026 Do not permit businesses to delay their quarterly reporting!
Carol Reynolds, USA citizen, retired

Sent from Gmail Mobile

Carol Riggs — Jun 16, 2026
Subject: S7-2026-15 From: Carol Riggs Affiliation: Jun. 16, 2026 The average American investor- not just those in the know- have a right to current information as they invest their hard-earned dollars!

Sent from my iPhone

Carol Robbins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carol Robbins Affiliation: Jun. 16, 2026 This is assinine and you know it! Protect America’s savings!

Sent from my iPhone

Carol Snowden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Snowden Affiliation: Jun. 16, 2026 Quarterly reporting is the only ethical way to report. You are our nation’s watchdog, charged with protecting the honesty, integrity and transparency of companies our citizens invest in and count on for their families and their retirement. Don’t allow our country and its citizens (corporations are NOT citizens!) to be taken advantage of by kowtowing to the ultra rich’s desire to hide the truth from shareholders, to help them get even richer at everyone else’s expense.

Sent from my iPhone

Carol Stark None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carol Stark Di not change the reporting rules too many companies go under

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Carol Tesley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carol Tesley Affiliation: Jun. 16, 2026 I am writing to request that you continue to require public companies to
report quarterly. Companies ask that we invest in them and quarterly
reporting is how we evaluate the strength of the business and if they
have performed in a way to warrant my investment monies. I believe, as
an investor, that I should have access, in a timely manner, to the data
needed for me to make informed decisions regarding my investments. We
are living in a rapidly changing world and so much can happen in just
three months in a company's performance. Waiting 6 months is
unreasonable in this fast paced world. If companies want our investment
money, they should report to us at least quarterly.
Thank you,
Carol Tesley
Retired

Carol Turton — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Carol Turton Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We the people have the right to view quarterly reports in order to make our decisions based on that information. Please continue quarterly reporting.

Carol Williams — Jun 16, 2026
Subject: S7-2026-15 From: Carol Williams Affiliation: Jun. 16, 2026 Carol Williams, retiree/ shareholder, Livonia, NY
We choose who to invest in also based on integrity. CEO's, CFO's, COO's can spend a few less days on vacation to make sure this task demanded by the Sarbanes-Oxley Law of 7.30.2002 stays effective!

Form 8-K is necessary and needs updated to require FILED STATUS each quarter. OR they can face a pay cut penalty!! One they will respect or at least think TWICE.

Respectfully,
Carol Williams
Livonia, NY

Carol Witt — Jun 16, 2026

Subject: File No. S7-2026-15 From: Carol Witt Please do not allow public companies to change their reporting to twice a year instead of quarterly. The quarterly reporting is vital to investing decision making.

Carole Cafferty — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carole Cafferty Affiliation: Jun. 16, 2026 Do not do this to us!!! Think of your parents & grandparents, who could build nest eggs and work towards generational wealth/ stability, trusting in the process due to transparency. Do the right thing- greed isn't becoming and karma is real.

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carole churnovic — Jun 16, 2026
Subject: S7-2026-15 Comment From: carole churnovic Affiliation: Jun. 16, 2026 Always screwing the little guy ! We want quarterly reporting !

Sent from my iPad

Carole Disbrow — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carole Disbrow Affiliation: Jun. 16, 2026 Reports need to remain quarterly.

Carole Dumont — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carole Dumont Affiliation: Jun. 16, 2026 DO NOT ALLOW COMPANIES TO COMMIT ACTUAL THEFT WITHOUT PENALTIES!! Carole Dumont, RN. Companies get enough breaks from the tax code, laws and assistance from the government. Keep them under control!

Carole Edwards — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carole Edwards Affiliation: Jun. 16, 2026 Must remain quarterly…for all financial stability.

Carole C Edwards

Carole Gilbert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carole Gilbert Affiliation: Jun. 16, 2026 My name is Carole Gilbert, retired. Public reporting costs nothing; less reporting means errors in judging investments by the public, the "ordinary" investor. I would actually prefer monthly reporting. The SEC's statutory mandate is to protect "the investing public." Follow the statute and do your job of protecting the

public with more information, not less.

Carole Gilbert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carole Gilbert Affiliation: Jun. 16, 2026 Public reporting costs nothing; less reporting means errors in judging investments by the public, the "ordinary" investor. I would like monthly reporting. The SEC's statutory mandate is to protect "the investing public." Follow the statute and do your job of protecting the public with more information, not less. Carole Gilbert, retired.

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carole melis — Jun 16, 2026
Subject: S7-2026-15 Comment From: carole melis Affiliation: Jun. 16, 2026 As an investor and former public and investor relations executive, I can only see how this will encourage malfeasance. Please hold companies accountable - for their sake and the sake of investors

Carole Melis

Caroline Hiatt — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Caroline Hiatt Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Information should be public and available quarterly, or smaller investors will be at a bigger disadvantage than ever. Let people have information to make informed investment decisions! Six months is way too long and conditions and companies could be unrecognizable from when the data was collected.

Carolyn Bragg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolyn Bragg Affiliation: Jun. 16, 2026 Consumer confidence is so low for government, big business, and companies they used to trust, that it can't go much lower!
The average consumer has enough problems without the SEC making it easier for companies to hide EVEN MORE than they do now. Don't help hide the alligators so you become one of them! Help Americans survive this era of economic crises. Show us that YOU CARE!

From my iPhone...innn spaaaace!

Carolyn Hardaway — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolyn Hardaway Affiliation: Jun. 16, 2026 We need accountability not surprises. Keep using quarterly reporting so my finances can take care of me in my retirement.

Carolyn Hardaway

Retired Educator.

Please note my new Email address.

Carolyn Hidy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolyn Hidy Affiliation: Jun. 16, 2026 Please leave SEC reporting quarterly. My retirement, and millions of others', rely on competent management, which requires up-to-date information. SEC is responsible for helping manage the market with a steady hand. It is irresponsible to just suddenly cut reporting requirements in half and leave managers flying blind. I'm not sure who you think that benefits but I'm pretty sure it's related to hiding information and corruption so a few can make a lot of money in hiding, at the millions' expense. Please manage responsibly and leave SEC reporting at quarterly.

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carolyn olsen smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: carolyn olsen smith Affiliation: Jun. 16, 2026 Why would you let the wheelers and dealers get a foot hold on fraud.
There is a reason for quarterly reporting stand by it.

Carolyn Osborne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolyn Osborne Affiliation: Jun. 16, 2026 If they have NOTHING to hide, they shouldn’t have any problem with Quarterly Reporting!

Sent from my iPhone

Carolyn Stevens — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolyn Stevens Affiliation: Jun. 16, 2026 It needs to, has to, stay quarterly reporting. Large corporations can/ will hide TOO much. This will kill small businesses. For the sake of small business owners, PLEASE do not change.

Carolynn Rainey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carolynn Rainey Affiliation: Jun. 16, 2026 I am outraged by the fact that the SEC is considering changing the required quarterly reporting; moving to a six month reporting schedule will give companies the ability to withhold information and potentially cheat hardworking American citizens out of their money. The quarterly reporting system was designed to protect ordinary citizens not organizations, and should remain in place.

Regards,

Carolynn Rainey, MS
raineycarolynn@gmail.com I 267.254.0884
www.linkedin.com/in/carolynn-nutter-rainey

"Some people want it to happen, some wish it would happen, others make it happen." - Michael Jordan

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Carrie Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carrie Adams Affiliation: Jun. 16, 2026 Carrie Toland, LST. KEEP QUARTERLY REPORTING!! I will refuse to do business with any business that supports this! And I will use whatever means necessary to tell the world about these businesses!!

What
is the problem with big corporations seeing WE THE PEOPLE as nothing more than money they can steal from??

Yahoo Mail: Search, Organize, Conquer

Carrie Breckenridge — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carrie Breckenridge Affiliation: Jun. 16, 2026 Carrie

Lead Capability Solutions Consultant

Texas

We need quarterly updates so I can manage my investments properly.

Thank you,
Carrie

Carrie G — Jun 16, 2026
Subject: S7-2026-15 From: Carrie G Affiliation: Jun. 16, 2026 I think we need more transparency not less.

Carrie Horton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carrie Horton Affiliation: Jun. 16, 2026 We, the general public,

have been left picking up the pieces & the tab from bad policies/practices for too long! We deserve to know what's happening at the same time as the "VIPs". This is corporate favoritism & shouldn't be tolerated!

Maybe I was naive 25 years ago or maybe I was just stupid, but I'm disappointed & disgusted, now by the blatant greed I see rampant in all the branches of government, corporate boardrooms, and even the governing agencies/commissions that were put in place to reign in such behavior. Not to contribute to it!

There's no solid reason to hide this information as proposed.

Sincerely,
Carrie Horton

Carrie I Bly — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Carrie I Bly Affiliation: Jun. 16, 2026 Pul-lease, like anyone who owns stock making less than $250k a year income can afford to lose money in today's economy. Many don't even earn that but have IRAs in stock or mutual funds and can't afford that kind of loss. Absolutely NO to BiAnnual reporting!!

Sent from my iPhone

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carrie morgan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: carrie morgan Affiliation: Jun. 16, 2026 Hell no! It's a sham to separate us from our money. Report quarterly!

Get Outlook for iOS

Carrie Rael — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carrie Rael Affiliation: Jun. 16, 2026 Too much can happen in six months. This needs to stay quarterly.

Carrie

Carrie Sikkila — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carrie Sikkila Affiliation: Jun. 16, 2026 Keep the quarterly. Keep them honest!!!! Enough of big companies stealing!

Sent from my iPhone

Carrie Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Carrie Williams Affiliation: Jun. 16, 2026 Quarterly reporting needs to be left as is! It is imperative to keep it as in order for everyone, especially individual investors, to be able to make informed decisions regarding their stocks. As a stockholder, I am part-owner of any company I own stock in, and therefore I deserve to know how that company is functioning financially, and be able to discern from the reports whether or not my investments are working for me, and how to properly manage my investments. Without the ability to see actual quality information on performance, earnings forecasts, and timely (meaning quarterly) analyst information, individuals stand to lose in the long run. Less information makes it harder for anyone to make important decisions regarding their holdings. This does not bode well for long-term investment strategies individual investors need in order to see growth and the ability to save for their retirement. As a retired person, the information provided by quarterly reporting is vital to myself and many others that rely on our investments to provide income. SAVE THE 10-Q REPORTING!
Carrie L Williams
Retired
Fox River Grove, IL
Sent from my iPhone

Carroll De La O — Jun 16, 2026
Subject: File No. S7-2026-15 From: Carroll De La O In order to protect investors quarterly reporting is a must. I know people who lost all their retirement money due to the ENRON debacle.

Casey Boer — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Casey Boer Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Taking away quarterly reports takes advantage of everyone and thier investments. Its bad enough the political and rich get first dibs, now your handing them money on a silver platter. This will destroy people's trust and faith in America (which is already hanging by a thread).

Casey Ehresman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Casey Ehresman Affiliation: Jun. 16, 2026 The workforce is what makes this country great. Americans will not sit by and watch our savings be robbed by the elite and pedophilic class. If investors don’t reflect the morality of its people in the age of information, what would keep Americans at work?

Casey Ehresman
MM, MS, MT-BC, CPRP, LPC, LAC
720-262-3877

Cassie Bentley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cassie Bentley Affiliation: Jun. 16, 2026 Keep it. It's a step towards transparency. People depend on honesty and transparency. The current reporting works. Keep it.

Sent from my iPhone

Cassie Welliver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cassie Welliver Affiliation: Jun. 16, 2026 Cassie Welliver, Executive Director, we need to fight fraud in our securities industry, and this change would allow fraud to hide longer.

Cat Cardinalli — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cat Cardinalli Affiliation: Jun. 16, 2026 Americans are sick of the corruption at EVERY level of the Federal government. Do NOT support ANY legislation that makes it easier for these criminals to fleece us.
Cat Cardinalli RN

Sent from my iPhone

Catherine — Jun 16, 2026
Subject: S7-2026-15 From: Catherine Affiliation: Jun. 16, 2026 Make the rich pay what they really owe.

Catherine Allen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Catherine Allen Affiliation: Jun. 16, 2026 Ian Catherine Allen, retired Business Consultant in banking and airlines. I am against this change. It will have a negative impact on individual investors. After working in the airline industry for over 25 years I know how quickly a business' futures can change. Investors need to know what is going on in companies more frequently than six months. Do not make this change.

Sent from my iPhone

Catherine Allen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Catherine Allen Affiliation: Jun. 16, 2026 NO NO NO

You only regret the things you do not do.

Catherine Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Catherine Clark Affiliation: Jun. 16, 2026 Keep

Sent from my iPhone

Catherine Hossack Fraser-Orr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Catherine Hossack Fraser-Orr Affiliation: Jun. 16, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing the public would be the last to find out.

Catherine Lansford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Catherine Lansford Affiliation: Jun. 16, 2026 My name is Catherine Lansford, I am a flight nurse who works hard to care for my community in times of need. We cannot change reporting from quarterly to bi-yearly. As you well know this will only open more avenues for deception and fraud that ultimately hurts everyday Americans like me and my community. Do not let this pass.

Cathleen Hughes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathleen Hughes Affiliation: Jun. 16, 2026 How can the average investor protect oneself if you are not receiving full disclosure. You force small investor to not invest...

Cathleen King — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cathleen King Transparency is compromised in this proposal. We have used quarterly reports to ensure transparency and accountability of the business processes in our country and the system is functioning properly. This is necessary and to change that is harmful to our country and individuals alike. Do not change what is not broken.

Cathleen Santosus None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cathleen Santosus I am a new retail investor. I rely on quarterly earnings reports directly and through a variety of secondary sources to make informed investing and trading decisions. Cutting those reports in half would have an immediate and lasting detrimental effect on my ability to make informed investments. It would give institutions even greater advantage and opportunity to manipulate the market on the backs of retail investors. It takes the democratization of investing in the opposite direction by reducing people's access to company management via the earnings calls. This is not aligned with the Trump agenda related to leveling the field between everyday Americans and the elites. If implemented, it will be a stain on Trump's legacy. Don't do it. It would be a self-inflicted wound. The problem of short-term thinking the rule change

purports to address is clearly overblown. There is little to no compelling evidence that quarterly reporting has stymied innovation and value creation. Come on, man! Look at the leading sectors and companies that the administration is relying on and investing in to strengthen America. There really is very little good that can possibly come from this rule change, and plenty of assured downside. It doesn't serve the common good, and for this reason, it should not be adopted. Thank you for your attention to this comment.

Cathy Cox — Jun 16, 2026
Subject: S7-2026-15 From: Cathy Cox Affiliation: Jun. 16, 2026 CW Cox
Retired
N.C.
Don't let them off the hook. Make them continue to answer to their stockholders quarterly.

Cathy Frayer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cathy Frayer Affiliation: Jun. 16, 2026 This will hurt the people who can least afford a loss. Insiders will be raking it in . We need more transparency not less. And please , they can afford to report quarterly.

Cathy Frayer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cathy Frayer Affiliation: Jun. 16, 2026 This will hurt the people who can least afford a loss. Insiders will be raking it in . We need more transparency not less. And please , they can afford to report quarterly.
Cathy Frayer
Retired

Cathy Holdt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cathy Holdt Affiliation: Jun. 16, 2026 For my voice, I would like to keep quarterly earnings reported quarterly to maintain current transparency on earnings. Online reporting can save papers sent through USPS for those with electronic devices.

Cathy Joy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathy Joy Affiliation: Jun. 16, 2026 As a novice, even I understand that extending reporting deadlines like this hurts those not able to have a full picture to their investments. I strongly urge you to keep the quarterly filing requirements.

There is no reason to do otherwise unless you have something to hide.

Cathy Joy.
Semi-retired.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cathy King — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathy King Affiliation: Jun. 16, 2026 Transparency is compromised in this proposal. We have used quarterly reports to ensure transparency and accountability of the business processes in our country and the system is functioning properly. This is necessary and to change that is harmful to our country and individuals alike. Do not change what is not broken.

Cathy Lamb — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cathy Lamb Affiliation: Jun. 16, 2026 I am living off my investments and investments left to me by my parents. It is crucial for me to be able to follow the conditions of the corporations in which I'm invested. Transparency on a quarterly basis allows me to respond more quickly. Please continue to require quarterly reporting by corporations.

Thank you
Cathy P Lamb
Retired
Burlington NC

Sent from my iPhone

Cathy Logan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cathy Logan Affiliation: Jun. 16, 2026 Please stay with Quarterly reporting. MARY LABBE, Louisiana. My income is fixed and tied to investments. I cannot afford the financial risk of semi- annual reporting

Sent from AT&T Yahoo Mail on Android

Cathy Martel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathy Martel Affiliation: Jun. 16, 2026 I hope you'll still have a soul to go back to woth clean hands after all of this free time us over. God is watching you, so I don't have to do that part.

Cathy

Cathy Turner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathy Turner Affiliation: Jun. 16, 2026 KEEP Quarterly

Reporting. Do not allow the rich to screw us over any more. One more nail in Americas coffin.

Cathy Willmann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cathy Willmann Affiliation: Jun. 16, 2026 Remember why quarterly was put in place - KEEP IT QUARTERLY! Thank You.

Sent from my iPhone

CB — Jun 16, 2026
Subject: S7-2026-15 Comment From: CB Affiliation: Jun. 16, 2026 There is no reason to do this annually except for the purpose of being deceitful . We've been there before and we don't need to go back to the past of cheating and theft.

Cecilia Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cecilia Brown Affiliation: Jun. 16, 2026 What is the excuse for this? Absolute obscene corruption. No! The economy depends on “perfect” information. This move is toward less than the imperfect information we have already. No you may not change the rule.

Sent from my iPhone

Cecilia Carey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cecilia Carey Affiliation: Jun. 16, 2026 Justice and fairness for the consumer

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Cecilia Carey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cecilia Carey Affiliation: Jun. 16, 2026 Justice and fairness for the consumer

~More than a Vacation is a meaningful Journey~
INTER-HEMISPHERE 344-7575
cecilia@inter-hemisphere.com
www.inter-hemishpere.com

Chad Long — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Chad Long Affiliation: Jun. 16, 2026 To the Securities

and Exchange Commission:

I find it difficult to identify any aspect of this proposed rule that could reasonably be considered fair. The current framework does not appear to afford me any meaningful advantage over being entirely excluded from participation. Rather, it risks reinforcing existing power imbalances, which I believe the Commission should actively oppose. This approach is overly punitive and threatens to place otherwise hardworking and law-abiding Americans at significant economic and personal disadvantage. I do not wish to live in a society where such disparities persist, and I urge the Commission to reconsider this proposal in favor of policies that promote equitable access and fairness for all.

Chad McGraw Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Chad McGraw As a stock holder, I am an owner. I expect to be kept aware of how my businesses are doing. I strongly object to allowing companies to reduce their quarterly reports to only two per year. I'd prefer we increase the frequency to monthly disclosures, even if the additional reports are more limited. Every business should know their monthly revenue, monthly operational and capital expenses, headcount, operating margin, and cost of sales. Let's increase the amount of information provided to our business owners rather than allowing it to be delivered too late to fix small problems before they become runaway trains. This is especially important now as we are hearing about massive capital expenditures in hardware which anyone can see will have a very fast depreciation cycle. Likewise, SPCX now has a valuation versus earning (P/E) which is so high, I'm not sure if even their rockets can get there. We need regular updates from management to understand their performance and direction. We need more than fluff and grand-standing. We expect the SEC to make sure we get the numbers and management update at least quarterly if not monthly. You are otherwise just making the whole financial market more opaque to the individual investor and helping large financial institutions increase their advantage over the individual investor - because they will get meetings with management, learn what is going on, and then feed themselves first. The SEC needs to protect the individual investor! I'd also suggest you encourage monthly dividends as one would see from a bond or bond ETF, even better if everything was standardized to the 1st of every month. This would minimize the effort to manage limit order prices through the traditional 3 month quarterly dividends cycle. As it stands, it's very easy to allow a high dividend payer get prematurely sold as it approaches it's record / xdiv date. Promote public disclosure and consistency rather than allowing management to avoid reporting to the owners. For instance, I'd suggest you provide a single page standardized overview template to be used as the first "data" page for every annual report, enabling a faster read and direct comparison between different companies - something more likely to be read by the majority of investors. Otherwise, most will depend on an analysts' interpretation for the same purpose.

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chad oubre — Jun 16, 2026
Subject: Comment on S7-2026-15 From: chad oubre Affiliation: Jun. 16, 2026 Please Dont Do This

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Chad Wiltz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Chad Wiltz Affiliation: Jun. 16, 2026 Hi there,

My name is Chad Wiltz and I’m an entrepreneur/private investor in Apollo Beach, Florida. I want to voice my concerns about the proposed change to semi-annual reporting. The public demands more

transparency; not less. There's already an abundance of creative accounting practices plus insider trading and other obstacles for retail investors to negotiate. Adding a new layer of delayed information will only make matters worse. Your job is to protect consumers; I urge you to keep the reporting on a quarterly basis and crack down on insider trading on both the stock and prediction markets.

Chad Wiltz BSRS, MBA

Chana JL Ham-Rosebrock — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chana JL Ham-Rosebrock Affiliation: Jun. 16, 2026 A longer time to cover up is not needed

Yahoo Mail: Search, Organize, Conquer

Char — Jun 16, 2026
Subject: S7-2026-15 Comment From: Char Affiliation: Jun. 16, 2026 I think it is vitally important to maintain quarterly reporting. How else will the small investor be able to track how his investments are being managed before it is too late to make adjustments. We are senior citizens on a fixed income with little opportunity to add to our modest portfolio. We need to know exactly what is happening with our money. Charlene McAulay

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Char Jennings — Jun 16, 2026
Subject: S7-2026-15 Comment From: Char Jennings Affiliation: Jun. 16, 2026 This is more of protecting the corporations and screwing the public !
Charlene Jennings
Retired teacher

Char Jennings

The best and most beautiful things in the world
Cannot be seen nor touched
But felt in the Heart

Helen Keller

Charlene — Jun 16, 2026
Subject: S7-2026-15 From: Charlene Affiliation: Jun. 16, 2026 You must continue with quartly reporting nothing else is acceptable.

Sent from my iPad

Charlene Blevins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charlene Blevins Affiliation: Jun. 16, 2026 Enough of the CRAP!! I worked for a brokerage firm for almost 30 years and this should NOT be legal! TRANSPARENCY!!

Yahoo Mail: Search, Organize, Conquer

Charlene Grant — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charlene Grant Affiliation: Jun. 16, 2026 More transparency and
accountanility are needed, not less.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

CHARLES BENNETT — Jun 16, 2026
Subject: S7-2026-15 Comment From: CHARLES BENNETT Affiliation: Jun. 16, 2026 Keep everything like it is. To hide more information than we get now only the insider will win! Good example. Look at Trump. 3600 trades in 3 months and was over 678 million dollars traded. People who allow this should be jailed!!

Sent from my iPhone

Charles David — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles David Affiliation: Jun. 16, 2026 Keep it honest

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Charles Field Jr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Charles Field Jr Affiliation: Jun. 16, 2026 No

Sent from my iPhone

Charles Fleming — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Fleming Affiliation: Jun. 16, 2026 Keeping the quarterly reporting means supporting retail investors.
We are the backbone of the markets.
Leave it Q!

My tenants depend upon savings to afford a home of their own one day.
Keeping the public informed means more informed investment. That means more trust in the validity of their investment decisions. It makes it harder to cover up illegal transactions and cheating by the billionaire investors who cheat the rest of us. Remember that you work for us and not them.

Charles Fleming
Owner, Gladstone Living LLC.
catman14607@gmail.com
(585) 471-1947

Charles Garber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Garber Affiliation: Jun. 16, 2026 The idea that one would essentially turn off our ability to assess our owned stocks is ridiculous. All this does is help the people making the decisions from their mistakes and bad decisions. All of this reminds me of the derivative trading that these greedy investment firms have been practicing for the past several decades, and we know who was to blame for the Great Recession of 2008.

Charles Hughes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Hughes Affiliation: Jun. 16, 2026 This is a benefit for insider trading only and continues the pillaging of the public sphere.

Charles J Fontenot — Jun 16, 2026
Subject: File No. S7-2026-15 From: Charles J Fontenot Please keep the SEC quarterly filing requirements. As an individual investor, I consider the people that manage companies that I invest in to be my employees. Individual investors such as myself need to be kept informed as to what the hired leaders are doing with the companies that we own. Well managed companies don't need to hide data from investors. Poorly managed companies can potentially use the extra time to hide potentially damaging information from the public.

Charles Lohmeyer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Charles Lohmeyer Dear Securities and Exchange Commission, I am writing to respectfully express my opposition to the Commission’s proposal to change the current quarterly reporting structure to a semiannual reporting framework. Quarterly reporting has long served as a critical mechanism for maintaining transparency, accountability, and timely insight into the financial health of public companies. Investors, analysts, and other stakeholders rely on this cadence to make informed decisions, assess performance trends, and identify emerging risks. Reducing the frequency of these disclosures would create longer periods of uncertainty and limit the ability of market participants to respond to material developments in a timely manner. A shift to semiannual reporting may also unintentionally weaken market discipline. Quarterly reporting encourages consistent internal controls, fosters responsible management practices, and supports a culture of regular financial review. Extending the reporting interval could diminish these benefits and increase the likelihood of surprises that undermine investor confidence. Though larger companies may continue to report quarterly, the companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting

requirements makes them harder to monitor, not easier to own. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." While I understand the Commission's interest in reducing regulatory burdens, I believe that the potential costs to market transparency and investor protection outweigh the anticipated benefits. Enhancing the efficiency of the existing quarterly framework would be a more balanced approach than reducing the frequency of reporting altogether. Thank you for considering my perspective on this matter.

Charles Mooney — Jun 16, 2026
Subject: S7-2026-15 From: Charles Mooney Affiliation: Jun. 16, 2026 Charles E. Mooney
Investor
Kingsport TN
Keep the four reports per year.

Sent from my iPhone

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charles papasodoro — Jun 16, 2026
Subject: Quarterly reporting gives every investor (large or small) a fair choice on iQuarterly reporting gives every investor (large or small) a fair choice on investment vitals! From: charles papasodoro Affiliation: Jun. 16, 2026 Papasodoro@yahoo.com

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Charles Plummer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Plummer Affiliation: Jun. 16, 2026 This attempt at hiding corruption is unacceptable. Keep the current 3 month reporting.

Charles Rutherford — Jun 16, 2026
Subject: File No. S7-2026-15 From: Charles Rutherford Individual investors deserve more transparency, not less. NIX 2x/yr reporting and keep it at 4x per year. Thank You

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Charles Stiegler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Stiegler Affiliation: Jun. 16, 2026 Corporate management is motivated by compensation to hide any revenue/profit issues. Allowing corporations the ability to hide those misses from the general population will lead to misrepresentation and therefore will damage the average American's ability to make investment decisions. DO NOT remove the requirement of quarterly reporting using GAAP reporting standards.

Charles Tefft — Jun 16, 2026
Subject: S7-2026-15 From: Charles Tefft Affiliation: Jun. 16, 2026 Enron should be the warning you needed to create this requirement. The quarterly reports are essential to maintain accuracy and legality for the public. HONESTY FIRST.

Yahoo Mail: Search, Organize, Conquer

Charles Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charles Walker Affiliation: Jun. 16, 2026 It needs to stay the way it is. We need to keep an eye on the company moves and wellbeing. When companies are willing to go 6 months on reporting its worries me. Transparency is extremely important when it comes to anything life.

Yahoo Mail: Search, Organize, Conquer

Charlie Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charlie Brown Affiliation: Jun. 16, 2026 Quarterly reports are important to the growth of the nation .. Please keep them quarterly

C Harsh Brown

Charlie Fernandes — Jun 16, 2026
Subject: S7-2026-15 From: Charlie Fernandes Affiliation: Jun. 16, 2026 It’s important the American people are informed. This is against all common sense. Please don’t sell the American people down the road.

Sent from my iPad

Charlie Hernandez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charlie Hernandez Affiliation: Jun. 16, 2026 What's wrong with this attempt to change reporting? Everything!

Charlie Tefft — Jun 16, 2026
Subject: S7-2026-15 From: Charlie Tefft Affiliation: Jun. 16, 2026 Enron should be the warning you needed to create this requirement. The quarterly reports are essential to maintain accuracy and legality for the public. HONESTY FIRST.

Charlotte — Jun 16, 2026
Subject: S7-2026-15 From: Charlotte Affiliation: Jun. 16, 2026 Charlotte Woodard, retired. St Simons Island, GA. Keep quarterly signing to protect not only my but all investments. The law was necessary then and it is still necessary now.

Charlotte McAvoy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Charlotte McAvoy Affiliation: Jun. 16, 2026 No! Keep reporting at QUARTERLY, do not lengthen the reporting time frame. Keep quarterly.

Sent from my iPhone

Charlotte Terry — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Terry Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It is critical for investors to have access to quarterly disclosures. Our rights as investors and informed consumers cannot be fully realized if this information is withheld for waiting periods, or only available during limited times of the year.
I am extremely disappointed in the SEC for proposing Rule S7-2026-15 and request that it not be passed.

Charo Lopez-Downs — Jun 16, 2026
Subject: S7-2026-15 Comment From: Charo Lopez-Downs Affiliation: Jun. 16, 2026 This new rule will create the opportunity to mislead and deceive the people and authorities please say no

Sincerely

Charo Lopez-Downs

Chelsea Nolen — Jun 16, 2026
Subject: S7-2026-15 From: Chelsea Nolen Affiliation: Jun. 16, 2026 CEO's have already proven to be untrustworthy. So NO, I will not take it easy on their sorry selves!

Sent from my iPhone

Cheri Roman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheri Roman Affiliation: Jun. 16, 2026 Do not make it even easier for companies to cheat investors. This is an openninvitation to graft.

C.L. Roman
Author/Editor/Speaker
Brass Rag Press
C.L. Roman Author

Cherri Wade — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cherri Wade Affiliation: Jun. 16, 2026 Cherri Wade, RN. We do NOT want companies to change from quarterly to twice yearly reporting. Clearly, this is an effort to pull the curtain down over investors eyes. We will NOT agree. I have worked HARD all my life and supported myself with God's help. This is a travesty.

Cheryl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Affiliation: Jun. 16, 2026 Keep the quarterly report. It's helpful.why should we be treated different?

Sent from my iPad

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cheryl — Jun 16, 2026
Subject: S7-2026-15 Comment From: cheryl Affiliation: Jun. 16, 2026 Transparency is important and quarterly reporting protects the American public and workers. We do not need another Enron scandal, which destroyed retirement for many middle earners.
Learn from history and continue quarterly reporting. It works.
Cheryl Simmons
Technical Writing Manager

Cheryl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Affiliation: Jun. 16, 2026 Please continue to publish quarterly reports! Stop being so effing greedy.

Sent from my iPhone

Cheryl Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cheryl Don't do this it hurts the small investor and will seriously affect retirement investments. Retirees live off earnings.

Cheryl Degan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cheryl Degan Affiliation: Jun. 16, 2026 Quarterly reporting is not even enough. Public companies should report monthly. Don't make this change at the

expense of transparency for investors.

Cheryl Degan
Austin, Texas

Cheryl DENISE Sickels — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cheryl DENISE Sickels Affiliation: Jun. 16, 2026 If it ain't broken, why are you changing it? It didn't work before what makes You think it'll work now. Come on people let's start using some common sense.

Sent from my iPhone

Cheryl George — Jun 16, 2026
Subject: S7-2026-15 From: Cheryl George Affiliation: Jun. 16, 2026 Let's keep the CEos and businesses accountable and transparent.
NJ retiree
Cheryl George

Sent from my iPhone

Cheryl Grabowski — Jun 16, 2026
Subject: S7-2026-15 From: Cheryl Grabowski Affiliation: Jun. 16, 2026 Cheryl Grabowski, Retired, FL. This matters to me because the companies need to be held accountable. We need to pay attention to history and learn from the mistakes made by the companies in their favor. Let's stop letting the haves (rich) benefit and the have nots (middle and poor) share being less. The same thing can be said, the large companies getting bigger and the people losing savings due to the rules changes to benefit the larger companies. If this change almost 70 years ago had not worked, it would have been changed much earlier than now. This should be verified at the minimum every three months to keep fraud from happening. Records should be "open book".

Cheryl Gross — Jun 16, 2026
Subject: S7-2026-15 From: Cheryl Gross Affiliation: Jun. 16, 2026 No way in hell. Don't open the doors for more illicent activites

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cheryl krueger — Jun 16, 2026
Subject: S7-2026-15 Comment From: cheryl krueger Affiliation: Jun. 16, 2026 Once more, the Big Guys might further thwart us- the commoners. I am merely a retired RN who served others for 50 years. Please serve us by preventing this from happening. Cheryl Krueger

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cheryl lowndes — Jun 16, 2026

Subject: S7-2026-15 From: cheryl lowndes Affiliation: Jun. 16, 2026 Cheryl Lowndes, Retired corporate staffer and NC CPA, Saint Augustine, FL. We need quarterly reporting at a minimum! As a CPA, I understand the implications and risks and want to protect my own personal investments and those of others.

Sent from Cheryl's iPhone

Cheryl Melzar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Melzar Affiliation: Jun. 16, 2026 Enough with the removing of monitoring that decreases crime and grift. Do not remove the reporting.

Cheryl Michaels Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cheryl Michaels No no no! I am an investor who needs the quarterlies. Whose idea is this? Bad bad bad idea.

Cheryl Moran — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Moran Affiliation: Jun. 16, 2026 Hi, I'm Cheryl, I'm a retired human resource manager. It's time for disclosure.. Should be open books from day one. This is why we are going into a quantum system!

Yahoo Mail: Search, Organize, Conquer

Cheryl Muszynski — Jun 16, 2026
Subject: S7-2026-15 From: Cheryl Muszynski Affiliation: Jun. 16, 2026 Please continue to report quarterly. As a voting, educated citizen, I rely on the SEC to continue to provide honest accountability from all involved. Americans do not want favoritism.

Sent from my iPad

Cheryl Olin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Olin Affiliation: Jun. 16, 2026 Haven't we learned our lessons about corporate corruption? What will this do but make it easier to cheat the little guy? No, we need quarterly reporting -- or what about monthly? Make them responsible to small shareholders.

Cheryl Ramon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cheryl Ramon Affiliation: Jun. 16, 2026 No

Sent from my iPhone

Cheryl Ramon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cheryl Ramon Affiliation: Jun. 16, 2026 No
Cheryl Ramon
Washington state
Worked for banks for 50 years. Invested and paying my way. Reporting and transparency tantamount to investors. Stop this nonsense

Sent from my iPhone

CHERYL RICHMOND — Jun 16, 2026
Subject: S7-2026-15 Comment From: CHERYL RICHMOND Affiliation: Jun. 16, 2026 Cheryl Richmond , adjunct instructor quarterly reporting makes it easier to see if something is going wrong. Also quarterly makes it easier to have a chicken balance system.

Sent from my iPhone

Cheryl Silver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Silver Affiliation: Jun. 16, 2026 We want quarterly like the rest of ANY BUSINESS

Cheryl Thomasen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Thomasen Affiliation: Jun. 16, 2026 Cheryl Thomasen I do not want this measure passed. It is not good for the American people.

Cheryl Vanderburg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cheryl Vanderburg Affiliation: Jun. 16, 2026 We rely on quarterly information to make decisions and longer gaps create an unfair advantage for corporate insiders. We depend on this for our retirement as well. This proposal is not for the American people as a whole.

Cheryl Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cheryl Williams Affiliation: Jun. 16, 2026 I would like to request that the SEC continue quarterly reporting to insure transparency & fairness to ALL investors. As an investor it frightens me to think I would have to make important financial decisions involving my investments without accurate information.Cheryl Williams Psychotherapist, Dahlonega Ga.

Cheyenne Lobato Cheyenne Lobato — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Cheyenne Lobato Cheyenne Lobato Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

This is unjust and if these companies want to be secretive, they should buy back their shares and go private, not public.

Chip Carney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chip Carney Affiliation: Jun. 16, 2026 You are going to have rampant fraud going on , Investers will back out we are not willing to fly blind while being defrauded ! KEEP REPORTING ON A QUARTERLY BASIS CONSIDER REQUIRING MONTHLY REPORTING . ...

Chip Carney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chip Carney Affiliation: Jun. 16, 2026 You are going to have rampant fraud going on , Investers will back out we are not willing to fly blind while being defrauded ! KEEP REPORTING ON A QUARTERLY BASIS CONSIDER REQUIRING MONTHLY REPORTING

Choochoo Bear — Jun 16, 2026
Subject: S7-2026-15 Comment From: Choochoo Bear Affiliation: Jun. 16, 2026 If the United States industry is to be trusted, quarterly reports are key.

Maria Bareiss, New London, CT, massage therapist

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chp103 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: chp103 Affiliation: Jun. 16, 2026 Maintain the quarterly reporting method for ALL to follow their investments more closely...

Sent from my Galaxy

Chrigid — Jun 16, 2026
Subject: S7-2026-15 From: Chrigid Affiliation: Jun. 16, 2026 This hey the way for corruption on a grand scale. I am retired and unable to work. I rely on Social Security, which they are our planning to turn over to Wall Street Judith Davidsen

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Chris C Dewart — Jun 16, 2026

Subject: File No. S7-2026-15 From: Chris C Dewart Lower transparency is a problem for individual investors it will have no impact on the pressure to deliver results it will simply lower the individual investor insight to the companies they own !

Chris Calingaert — Jun 16, 2026
Subject: File No. S7-2026-15 From: Chris Calingaert Individual investors deserve more transparency, not less. I read 10Qs and other information released by companies in which I invest, it would be stupid to encourage secrecy instead of openness. Companies are releasing financials, not trade secrets.

Chris Delacruz — Jun 16, 2026
Subject: S7-2026-15 Comment - We desperately need quarterly reporting From: Chris Delacruz Affiliation: Jun. 16, 2026 Dear SEC Staff,
We desperately need quarterly reporting and transparency in general to keep bad actors in check. Please do the right thing.
Sincerely,
Chris Delacruz

Chris Gee — Jun 16, 2026
Subject: File No. S7-2026-15 From: Chris Gee Please don’t do this. It has been tried. The historic outcomes did not achieve any of the desired goals. History will repeat itself. This hurts accountability for corporations and limited the flow of information for investors. This only benefits corporations and hurts millions of individuals who are saving for retirement etc. Please reconsider.

Chris Guntner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Guntner Affiliation: Jun. 16, 2026 Chris gutner Small Business owner and investor. The entire credibility of the investment sold in America depend on information. The removal of quarterly reporting reduces reliable information. Correct me if I'm wrong but this is your job to cause companies to produce reliable information.

Get Outlook for Android

Chris Guy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Guy Affiliation: Jun. 16, 2026 Fraudulent insider trading is a criminal offense. Transparency is and has been the most important part of America's democratic way of life. Keep criminals out of Wall Street. Chris Guy

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chris hamay — Jun 16, 2026

Subject: Comment on S7-2026-15 From: chris hamay Affiliation: Jun. 16, 2026 Christine Hamay, Project Team Leader, Shelby Township, Michigan. Quarterly reporting allows me to make important decisions on how I invest my money for my future retirement. It also holds the company I work for accountable to the public who choose to invest and or consider working with the company. Please do not change to semi annual reporting. Thank you.

Chris Lihosit — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Lihosit Affiliation: Jun. 16, 2026 Hello SEC -

I urge you to not proceed with the change to half yearly filings. I know the agency has been stripped of its power due to DOGE, but this change is materially impacting to the retail investor. These are the people the agency is responsible protecting from corporate fraud and malfeasance. Instead of data, the retail market would need to judge performance on vibes. This would lead to higher volatility and unnecessary chaos. Respectfully, please keep the 10Q filings.

C. Lihosit - Head of Global Architecture

Sent from my iPhone

Chris McCaslin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris McCaslin Affiliation: Jun. 16, 2026 This is a dumb idea. More information is better than less information!

CHRIS MONTANARI — Jun 16, 2026
Subject: S7-2026-15 Comment From: CHRIS MONTANARI Affiliation: Jun. 16, 2026 It is your duty to have accurate quarterly reports.

Sent from my iPhone

Chris Mylo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Mylo Affiliation: Jun. 16, 2026 Don't let the SEC get away with this rule change. They need to be accountable too, like us little guys.

Chris Schwieger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Schwieger Affiliation: Jun. 16, 2026 Keep quarterly reports! Avoid any more insider trading! Immediately!

Sent from my iPhone

Chris Searcy — Jun 16, 2026

Subject: File No. S7-2026-15 From: Chris Searcy Please do not reduce reporting requirements for public companies. Investors need more information, not less.

Chris Smith — Jun 16, 2026
Subject: File No. S7-2026-15 From: Chris Smith To whom it may concern. As an individual investor I believe that companies should be more transparent about their operations and report more frequently. I believe allowing companies to report less only benefits the company and produces the opportunity for fraud. I have no concerns with people accumulating wealth by working for it.

Chris Snow — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Chris Snow Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: To Whom It May Concern,
I am writing to express my strong support for maintaining robust, comprehensive quarterly disclosure requirements and to urge the Securities and Exchange Commission (SEC) not to reduce or eliminate these vital public reports.
As an individual market participant, quarterly disclosures (Forms 10-Q) are absolutely essential to my ability to make informed, data-driven investment decisions. Access to timely, accurate financial information allows me to evaluate corporate performance, assess shifting risks, and allocate my capital efficiently.
Reducing the frequency or depth of these disclosures would harm individual investors in several distinct ways:
Increases Information Asymmetry: Larger institutional investors often have direct access to corporate management and proprietary data feeds. Individual investors rely heavily on public SEC filings to level the playing field. Removing this information creates a dangerous gap between Wall Street and Main Street.
Hides Material Changes: In today's fast-moving economic environment, three months is a long time. A company’s financial health, debt levels, or operational risks can shift dramatically in a single quarter. Waiting six months or a year for comprehensive data would leave investors exposed to unmonitored risks.
Undermines Market Transparency: Transparency is the cornerstone of public market confidence. Any move to scale back vital public disclosures actively degrades the integrity and efficiency of our financial system.
The SEC's primary mission is to protect investors and maintain fair, orderly, and efficient markets. Taking vital information away from the public contradicts that mission. I urge the Commission to protect retail investors by preserving the current quarterly disclosure framework.
Thank you for your time and consideration of my comments.
Sincerely,
Chris Snow
Ardmore, Oklahoma

Chris Stortenbecker — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Chris Stortenbecker Affiliation: Jun. 16, 2026 Why would we change the rule after 50 years if not to disadvantage the public? What is the SEC for if not to protect the public?

Chris Sullivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Sullivan Affiliation: Jun. 16, 2026 As a public company's controller, someone who has passed the CPA exams, and worked for 6+ years in public auditing, this proposed change is not only asinine but inconceivably dangerous/damaging to stake holders and the public trust. I remember an SEC that actually cared about investor protections and the public writ large and bowing to corporate pressures in this way would do more to erode trust and transparency than any other policy I have seen in the last 2 decades. Do better.

-
C. Sullivan
A concerned citizen

Chris Szikszai — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Chris Szikszai Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
In my mind the mission of the SEC is to provide a fair and even playing field for investing. If protections for retail investors are removed, faith in the financial system will be diminished. Individuals should have at least the same rights as corporate investors.

Chris Thelin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Chris Thelin Affiliation: Jun. 16, 2026 Please do not change the current rules! In this day of mega-corporations and tech companies with outsized power and influence, we the people want MORE transparency, not less. I as an individual feel nearly powerless against these forces, and also that my fellow Americans do not have power -even if the majority is concerned - and that is not the vision America was built on. My name is Chris, I am a mechanical/software engineer for a major defense company, as well as an artist. I live in Connecticut. I've been struggling for years to build savings and buy a home, despite having a well-paying job and dual-income-no-kids status with my wife. Giving companies less transparency will make it even harder for us to succeed. Please help protect us average Americans who just want a shot at what our parents and grandparents had.

- Chris Thelin

IG: @chris.thelin.art
www.christhelinart.com

Chris Wilkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chris Wilkins Affiliation: Jun. 16, 2026 Chris Wilkins. Retired

Military. Quarterly reports help ensure that losses/gains are reported more frequentley and not hidden for six months.

Yahoo Mail: Search, Organize, Conquer

Chrissy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chrissy Affiliation: Jun. 16, 2026 This is out of touch with the real world and designed to shelter corporations. We should have real time reporting by now if anything people deserve more information not hidden agendas. This will severely damage small investors. Christine Geiler, Grant Manager

Sent from my iPhone

ChristenC0rr — Jun 16, 2026
Subject: S7-2026-15 From: ChristenC0rr Affiliation: Jun. 16, 2026 You already see where we are as a country. Do not allow us to get worse by taking away SEC accountability in trade. Lives depend on their verifications, on their quarterly signatures.
"Man is the cruelest animal." Friedrich Nietzsche

~CHRISTENC0RR

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christian lewallen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: christian lewallen Affiliation: Jun. 16, 2026 I am concerned that you would consider doing bi-annual reporting requirements. This would wipe out roughly half of everyday American's retirement. I am not sure why you would do this beyond protecting corporate interests. It is cruel and uncalled for. Why do this? Besides me, every working American trying to do their best and retire with some sort of grace and a little bit of savings and retirement does not deserve this. It is unamerican and frankly, cruel.

Chris L. Senior Environmental Geologist

Sent from my iPhone

Christian Massier — Jun 16, 2026
Subject: File No. S7-2026-15 From: Christian Massier The propsed regulation hides information from investors and does not prevent the short term mindset of public companies and their leadership. It is a step backwards. All companies benefit from transparency and smaller investors would be disproportionally affected by this rule.

Christian Saunders — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christian Saunders Affiliation: Jun. 16, 2026 Businesses have a responsibility to be transparent with their earnings so that investors have confidence. Anyone

with even the most basic understanding of economics and history knows this is stupid. Don't be stupid.

Christina Kiefer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christina Kiefer Affiliation: Jun. 16, 2026 Do it!!!
Just do it

CKiefer

Christina Ridder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christina Ridder Affiliation: Jun. 16, 2026 With all the fraud, waste, and abuse being exposed by whistle blowers, you should be tightening the rules, not loosening them! I think that should be obvious.

Yahoo Mail: Search, Organize, Conquer

Christina Warrell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christina Warrell Affiliation: Jun. 16, 2026 Christina Warrell , triple net investor. This is wrong on every level. Being proposed only to give insiders an upper hand. We have enough problems with people enriching themselves, for example members of congress. Americans are sick of the fraud in this country that is being exposed. And this only would give way to more!

Best Regards,
CHRISTINA WARRELL
951.206.7593

Curb Realty
Ca Dre 0190616
Dalton Wade Real Estate Group
Tn Dre 384620

Sent from my Verizon, Samsung Galaxy smartphone Get Outlook for Android

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Christine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Affiliation: Jun. 16, 2026 I'm opposed to the rule

changes for one critical reason, companies who are less than honest will be able to avoid scrutiny while perpetually commiting fraud,. The change would creat the opportunity for large scale cooking the books with little opportunity for stockholders to see issues in real time. The American people are at a higher risk than ever. Your job is to protect us, not corporations.

Christine boismier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine boismier Affiliation: Jun. 16, 2026 Quarterly Reports are necessary on several levels. The biggest necessity is Accountability of Wall Street. Stop the manipulation and corruption!

Christine Doyka — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Doyka Affiliation: Jun. 16, 2026 I believe it's important - transparent - and fair. Christine Doyka, Grief Counselor.

Sent from my iPhone

Christine Dyroff — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christine Dyroff Affiliation: Jun. 16, 2026 We need transparency. Keep the reporting quarterly and value your investors!

Kind Regards,

Christine

Christine Elizabeth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Elizabeth Affiliation: Jun. 16, 2026 Christine Rivas-Home engineer/master gardener/veteran
Transparency is important in government and quarterly is a reasonable amount of time for reporting. Twice a year is ridiculous. If current events have taught us anything, it's that many things can change drastically in a matter of days. Quarterly reporting is fair and is ethically responsible.

Sent from my iPhone

Christine Foglietta — Jun 16, 2026
Subject: S7-2026-15 From: Christine Foglietta Affiliation: Jun. 16, 2026 In a time of corruption, this is just despicable.

X O Chris Sent from my iPhone

Christine Fredette — Jun 16, 2026

Subject: S7-2026-15 Comment From: Christine Fredette Affiliation: Jun. 16, 2026 You work for the AMERICONNED, not pig ****er. It is my right to know

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Christine Givens — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Christine Givens Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
My name is Christine Givens and I am a psychologist who works both at a college and has a private practice.
I have a retirement fund that I am building and, therefore, I STRONGLY recommend that quarterly reporting be maintained. First, I need the information for investing purposes. Flying blind for six months is NOT and option. Second, the cost of public filing is not prohibitive for companies. Finally, the UK and EU studied the move to semiannual reporting and found no meaningful improvement in long-term investment behavior. They did find more stock-price volatility and overreaction when reports finally arrived. Singapore tried it and is now reversing course because disclosure quality and trading volume both dropped. KEEP REPORTING QUARTERLY! Thank you.

Christine Herring — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christine Herring Affiliation: Jun. 16, 2026 Please maintain quarterly reporting in order to increase transparency and value of investments.

Sent from my iPhone

Christine Koenig — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christine Koenig Affiliation: Jun. 16, 2026 It’s historically been shown to have better results to report quarterly than twice a year. As a retiree, my savings are critical to my peace of mind. Tampering with the current system is not warranted. Christine Koenig, Resudent of NYC.

Sent from my iPhone

Christine Lanzaro — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Lanzaro Affiliation: Jun. 16, 2026 Christine Lanzaro, I'm retire, I relay on those quarterly reports to manage some monies I have invested. I also think your robbing us of another freedom. By freedom information is power. Late information doesn't help people. Not all change is for the good.

Christine Moore — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Moore Affiliation: Jun. 16, 2026 There needs to be transparency, not hiding everything.

Christine Potter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christine Potter Affiliation: Jun. 16, 2026 Firms need to be held accountable! I'm depending on my retirement investments to be stable. Quarterly reporting keeps us safe.

Sent from my iPhone

Christine Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christine Smith Affiliation: Jun. 16, 2026 Keep quarterly reports coming as more statistics help us to make informed decisions about our investments!
Kevin Smith

Sent from my iPhone

Christopher D. Lewis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christopher D. Lewis Affiliation: Jun. 16, 2026 Madams and Sirs:
Quarterly reporting is the only tool members of the general public possess to periodically approach in quality the information about publicly-traded firms that is routinely understood by those who are involved in transactions with publicly-traded firms (e.g., as employees or contractors of those firms). Without quarterly reporting, those with better access will have most of a year to leverage information that is not widely disseminated to the public. Moreover, by reducing the number of annual reporting events the SEC would allow firms to conceal from the public the seasonality of important lines of business, the impact of current events on the firm's performance, and transient cash flow troubles that may pose a significant signal of serious risk to the long-term prospects of a firm.
There is no benefit to the public of scrapping the quarterly reporting requirements with which competent managers have long demonstrated they are able to to comply. Only incompetent, corrupt, and deception-minded managers will benefit from rules changes that betray the purpose of the SEC by increasing the opacity of operations and performance of publicly-traded firms.

Most sincerely,

Christopher D. Lewis, J.D., M.P.H., M.B.A., M.Arch.

Christopher Hines Individual Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Christopher Hines Please, do NOT go away from 10Q filings. These provide valuable information to me and more importantly, assist with keeping executive leadership on task. Quarterly filings are not a material expense for a company and the return on the invested time is valuable to all parties. For that matter, I used to work in Financial Planning & Analysis and helped develop our 10Q. I want to know how my own employer is doing on a quarterly

basis. Do not change the cadence of public reporting!!

Christopher Hoffman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christopher Hoffman Affiliation: Jun. 16, 2026 I do not support this change to quarterly reporting. More transparency vs less is always a good thing. If implemented, this will change how I invest in companies. I will invest less and find other ways to invest my money.

Thank you.

Chris Hoffman
IT Systems Analyst

Christopher Holbrook — Jun 16, 2026
Subject: S7-2026-15 From: Christopher Holbrook Affiliation: Jun. 16, 2026 HELL NO!!

Christopher Lee Gmail. — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Christopher Lee Gmail. Affiliation: Jun. 16, 2026 My name is Christopher Lee, I work as an engineer for medical device companies in Saint Louis MO. I strongly oppose loosening the reporting frequency to just 2x per year. We need transparency for companies we invest in, and doubling the time between reporting instead of quarterly seems like a bad idea for investor data and transparency. It seems like this process was tried already in the 50s and it resulted in a loss in value for the stocks, and was reversed back to quarterly like it is now. Not sure what the benefits would be for 2x per year for investors. It seems like slightly less work for the corporations with a big downside for investors. Please don't implement this change.
-Chris

Sent from my iPhone

Christopher Maynard — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Maynard Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As a suburban Ohio resident, I strongly oppose letting public companies switch to semiannual reporting. Fair markets require transparency and a level playing field.
A six-month gap is too long in today's economy. Regular citizens rely on timely, mandatory filings to monitor corporate performance and make informed decisions. Removing these safeguards creates an information vacuum that favors Wall Street insiders while leaving the public in the dark.
The SEC's mission is to protect investors. Please protect our right to know, maintain corporate accountability, and reject this proposal.
Regards,
Chris Maynard

Christopher Napoli — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Christopher Napoli Affiliation: Jun. 16, 2026 Please keep quarterly earning reporting mandatory.

Thanks,

Christopher Napoli
786.879.5707
cpnapoli@gmail.com

Christopher Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christopher Wilson Affiliation: Jun. 16, 2026 Chris Wilson, pastry chef. I’ve worked 60 hour weeks for 3 decades just to attempt to save, invest and prepare for retirement. Knowledge is key and with all the technology available reporting should be happening and available MORE OFTEN, not less. This is just another step to keep information and the access to financial growth away from the everyday citizens.

Sent from my iPhone

Christy Berry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Christy Berry Affiliation: Jun. 16, 2026 The SEC's proposed change would create unnecessary barriers for ordinary investors, particularly public servants and educators who often rely on private investments to supplement modest salaries and retirement savings. Unlike large institutional investors, teachers, first responders, and government employees have limited opportunities to build wealth and often need flexibility when managing their investments. Reduce reporting time increases financial risk, and makes it more difficult for individuals to respond to changing personal or economic circumstances. This proposal would disproportionately affect smaller private investors while offering limited additional benefit to any except industry insiders who could easily utilize the decreased transparency to engage in nefarious action while everyday investors will have limited means to recognize or respond. The SEC has a responsibility to the American people, not just the American wealthy.

Best,

Christy Berry, MA
MAT - Language Arts, 2020

Christy Gordon — Jun 16, 2026
Subject: S7-2026-15 From: Christy Gordon Affiliation: Jun. 16, 2026 we have tons much fraud and grift in the country need better regulations so leave the quarterly reporting and don’t change it.

Sent from my iPhone

Chrystal Shook — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Chrystal Shook Affiliation: Jun. 16, 2026 Historical data

confirms that quarterly reporting is a much more viable way to insure market stability and consistency of profits for investors. Please continue quarterly reporting to protect investors.

Chuck Burns — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chuck Burns Affiliation: Jun. 16, 2026 Transparent is important to stockholders and to keep corporations honest. Quarterly reporting has helped immensely to do just that.

Chuck Burns

Chuck Burns

Chuck Hanson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Chuck Hanson Affiliation: Jun. 16, 2026 We need to put a stop to this type of support for the Epstein Class.

Yahoo Mail: Search, Organize, Conquer

Chuck's AOL — Jun 16, 2026
Subject: S7-2026-15 Comment From: Chuck's AOL Affiliation: Jun. 16, 2026 I strongly oppose removing the Quarterly reporting regulation!

Thanks,
Chuck Kiser

Live as if you will die tomorrow
Learn as if you will live forever
.....Ghandi
Sent from my iPhone

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cile w — Jun 16, 2026
Subject: S7-2026-15 Comment From: cile w Affiliation: Jun. 16, 2026 No no no. Investors need quarterly reports

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cinda Lott — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cinda Lott Affiliation: Jun. 16, 2026 Need to keep this quarterly because if you have stock investments waiting three more months to have information you

need to make a decision can impact your portfolio quite significantly. I think it also keeps the companies honest and if they're going down the wrong path, you catch it in three months versus six.

Please forgive any typos this is being sent from my IPhone.
Please note My email address is changing to Cinda.MorrowLott @wellstar.org.

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cinda wu — Jun 16, 2026
Subject: S7-2026-15 Comment From: cinda wu Affiliation: Jun. 16, 2026 Keep things transparent. Keep quarterly reports!

Sent from my iPhone

Cindy Amos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Amos Affiliation: Jun. 16, 2026 Cynthia Amos, retired

Transparency is vital for those investing in and relying on the market for income. I agree with my Congressman,
Rep. Gregory Murphy, who has expressed opposition to the SEC's proposal for semiannual reporting.

Regulators should use the current policy to enforce compliance and protect fair markets. Investors rely on timely information to make informed decisions. Companies should support continuing quarterly reports to increase investor confidence.

Cindy Ball — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Ball Affiliation: Jun. 16, 2026 By filing quarterly reports puts checks and balances available for investors.

Cindy Brantley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Brantley Affiliation: Jun. 16, 2026 It should stay quarterly! I'm retired; so it's very important I know how these companies are doing to protect my investments.

Sent from my iPhone

Cindy Cerqueira — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Cindy Cerqueira Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: do not alter quarterly reporting required by comoanies.

Cindy Fish — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Fish Affiliation: Jun. 16, 2026 The quarterly reports should continue. I am invested in the stock market and in order to make informed decisions on what investments I make, I need the best information. If there is a 6 month lag, you are allowing businesses to keep their business information to themselves when they are on the stock market. This delay doesn't give the public the current information needed to make transactions that are in our best interest. No bank would loan money to anyone not knowing what funds without the most current financial information.
This would set them up to lose money because of financial soundness.
If they are allowed to do this, shares in businesses could be sold before the public is aware of the financial situations of businesses they may hold stock in.
This should not be allowed.

Sent from my iPad

Cindy Groseclose — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Groseclose Affiliation: Jun. 16, 2026 We need more transparency not less

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Cindy Hodges — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Hodges Affiliation: Jun. 16, 2026 Keep the reporting quarterly. My name is Cindy Hodges. I am retired. Being able to get more up to date info is important for my investing, and the overall feeling that I am getting the clearest picture possible of whose money is doing what. Do not let our SEC be further manipulated. I depend on the info being as up to date as possible.

Cindy Howard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Howard Affiliation: Jun. 16, 2026 It matters because I am a taxpayer and want to know!

Sent from my iPhone

Cindy Lobdell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Lobdell Affiliation: Jun. 16, 2026 Cindy Lobdell, senior citizen. Trying to make ends meet on a fixed income is difficult. Being able to see the quarterly reports helps to keep companies accountable.

Cindy Morus — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cindy Morus Affiliation: Jun. 16, 2026 Do not make investing more difficult for the small investor who relies on information provided by public companies. Quarterly reporting is working. Do not take us back to semi annual reporting

Cindy Morus
916-897-9153

Cindy Navarro — Jun 16, 2026
Subject: S7-2026-15 From: Cindy Navarro Affiliation: Jun. 16, 2026 Since we have seen the duplicity and corruption in Corporate America it is imperative that the Quarterly Reporting continues so there is at least a modicum of propriety.

Sent from my iPhone
Cindy Navarro
415-305-9780

Cindy Oneill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Oneill Affiliation: Jun. 16, 2026 The more information the public has regarding investing the better it is for the economy.

Best, Cindy

Cell: 714/349-8531
email: cindyakama16@gmail.com

"Think before you speak. Read before you think."
Fran Lebowitz

Cindy Rios — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Rios Affiliation: Jun. 16, 2026 As a retiree, it very unfair to me and my fellow citizens to give corporations even more loopholes and leeway to screw us regular people by letting them hide what they are doing.

Yahoo Mail: Search, Organize, Conquer

Cindy Schave — Jun 16, 2026
Subject: S7-2026-15 From: Cindy Schave Affiliation: Jun. 16, 2026 In a country currently operating on fraud and grift, quarterly reporting is more important than ever. Keep quarterly reprint in place!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Cindy Seibert — Jun 16, 2026
Subject: S7-2026-15 From: Cindy Seibert Affiliation: Jun. 16, 2026 Keep them honest. Quartly reports are a must.

Cindy Slover — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Slover Affiliation: Jun. 16, 2026 No one will stand with things hidden.

Cindy Spencer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Spencer Affiliation: Jun. 16, 2026 I am 65 years old and have worked and payed into Social Security since I was 14. Still working too. Since Social Security may be gone soon, don't let them steal what little I have invested also. Stop the greed!
thank you,
Cynthia Spencer
Sanford Me

Cindy Timberlake — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Timberlake Affiliation: Jun. 16, 2026 Always transparency, ALWAYS!

Cindy Timberlake Givans
Timberlake Textiles LLC
831-662-8834
www.timberlaketextiles.com

Typos a given!

Cindy Vassilowitch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Vassilowitch Affiliation: Jun. 16, 2026 There is a reason for quarterly reporting. A countabilityand protecting investors.
I have been a CPAfor decades and have seen what corporate governance and oversight means to clients.
Sent from my iPhone

Cindy Yokem — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cindy Yokem Affiliation: Jun. 16, 2026 Cindy Yokem retired

teacher married to Methodist preacher.
Keep reporting to quarterly. I'm tired of this regime practicing fraud.

Sent from my iPhone

CJTurrubiate — Jun 16, 2026
Subject: S7-2026-15 Comment From: CJTurrubiate Affiliation: Jun. 16, 2026 The current amount of fail to delivers on trading data from market makers and stock brokers is a much higher priority issue that needs looking into. This change to semi annual reporting will only exacerbate the lack of focus and seemingly deliberate reporting failures already present. To the degree that they seem woefully intentional to obfuscate certain market dynamics from retail investors, and collusion on part of the SEC for continuing to allow the fail to deliver reporting data on short interest from hedge funds and market makers. They have the technology to do 0 sum instantaneous settlement, but not the technology to accurate and automatically report market data to SEC for accurate oversight to take place.

Signed,
Chris Turrubiate

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cl gentry — Jun 16, 2026
Subject: S7-2026-15 Comment From: cl gentry Affiliation: Jun. 16, 2026 We absolutely must keep reporting to a quarterly basis. Accountability and transparency matter.

Cindy Gentry

Sent from my iPhone

Clair Beazer — Jun 16, 2026
Subject: S7-2026-15 From: Clair Beazer Affiliation: Jun. 16, 2026 Please keep Quartly Reporting,to keep those who can and will take advantage.

Claire Schrader — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Claire Schrader Affiliation: Jun. 16, 2026 Quarterly reporting is necessary because a lot changes in the financial system very quickly. Quarterly reports allow investors to keep on top of financial trends.

Sent from my iPhone

Clare Preis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Clare Preis Affiliation: Jun. 16, 2026 Stop the insanity!! Stop protecting big business and billionaires!!!

Sent from my iPhone

Clarence Albert Christmann — Jun 16, 2026
Subject: File No. S7-2026-15 From: Clarence Albert Christmann Keep consumers MORE informed, not less informed on their holdings. 6 months is insane. 3 months is tolerable. 1 month is preferred on reporting. Less mystery is a great thing.

Clarke Martin Private investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Clarke Martin Which one of you would go 6 months without a checking account statement? None, I suspect. It is even more important to get financial updates from companies in which I invest more often than twice a year. Quarterly seems about right, but I wouldn't argue with the monthly balance sheet and p&l!

Claude Basel — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Claude Basel Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Elimination of quarterly reports (Rule S7-2026-15) is a terrible idea. As a small investor, those reports are the only lifeline I have to try to ensure I'm making well-informed, timely decisions. In fact, the reports should be monthly. STOP CATERING TO THE 1%!! You work for the average American, not just for Wall Street insiders. You are damaging the underpinnings of our financial health.

Claudette B Gardner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Claudette B Gardner Affiliation: Jun. 16, 2026 Can’t let that happen period.

Get Outlook for iOS

Claudia Bradley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Claudia Bradley Affiliation: Jun. 16, 2026 Quarterly reporting is important.

Sent from my iPhone

Claudia Dvorsky — Jun 16, 2026
Subject: S7-2026-15 Comment From: Claudia Dvorsky Affiliation: Jun. 16, 2026 REMEMBER ENRON! NO

Claudia Eaton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Claudia Eaton Affiliation: Jun. 16, 2026 Please continue quarterly reports. It keeps everyone on their toes. And that is the purpose of business, nothing else.

Claudia Eaton, retired,
Hingham, Massachusetts

Claudia Hanson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Claudia Hanson Affiliation: Jun. 16, 2026 In a time when corruption in our Federal Government is rampant. Where kick-backs and buying access is flaunted. ‘It is not the time to loosen the scrutiny and hand more $$ to the Oligarchy class. Do not let this go forward! From Claudia Hanson, retired, Nor CA.

Claudia Hayden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Claudia Hayden Affiliation: Jun. 16, 2026 Claudia Hayden, retired. Why the rule change now? NO.

Sent from my iPad

Claudia Medure — Jun 16, 2026
Subject: S7-2026-15 Comment From: Claudia Medure Affiliation: Jun. 16, 2026 Keep reporting requirements on a quarterly basis. Our financial investing decisions depend on truth and transparency.

Sent from my Galaxy

Claudia Thomas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Claudia Thomas Affiliation: Jun. 16, 2026 American commerce needs more transparency and regulation, not less. This kind of change will only make an eventual depression more likely.

Sent from my iPhone

Claudine Horgan Private investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Claudine Horgan Getting rid of quarterly reporting will only hurt private and retail investors more than big hedge funds. Please do not change reporting frequencies!!

Clay Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Clay Jones Affiliation: Jun. 16, 2026 Cost savings not worth the risk to investors. Keep the 10Q.

Clay Jones
832-282-1164
aggiebq78@hotmail.com
Sent from my iPhone

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clay turner — Jun 16, 2026
Subject: S7-2026-15 Comment From: clay turner Affiliation: Jun. 16, 2026 Being able to make informed decisions is very important to investing. This appears to be another power grab by the monied class. The quarterly reports and annual reports that used to be printed and mailed are now digital. So that had to be a tremendous savings for most companies. This appears to be a smokescreen…….

Sent from my iPad

Cleve Justice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cleve Justice Affiliation: Jun. 16, 2026 With modern computer technology they should submit monthly not quarterly and definitely NOT semi annually. This is a ploy to hide their financial shape and allows insiders even more time to dump their worthless investments and leave common folk holding the bag

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Cliff Coburn — Jun 16, 2026
Subject: S7-2026-15 From: Cliff Coburn Affiliation: Jun. 16, 2026 Why is the government making corporate corruption easier?!

Yahoo Mail: Search, Organize, Conquer

Clifford Kelly — Jun 16, 2026
Subject: S7-2026-15 From: Clifford Kelly Affiliation: Jun. 16, 2026 Keep it as is! Helps to keep fraud in check!

Thank you.

Clint Alexander — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Clint Alexander Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I would ask first! Why would changing away from quarterly reports be beneficial. For who. I am not questioning this, but imposing the realities of where the decision is coming to propose said change! It is a blindfolding ruse to workers by decreasing thier accessibility to thier Freedom Of Information of their investment eggs. While the wealthy move freely through the digital market. The wealthy are protected by its rules; devalueing businesses, individuals, and the US dollar by thier legal whims. It is furthering criminal activity by taking away the greater proof of historical data.

CLU Patrick R. Byrne — Jun 16, 2026
Subject: S7-2026-15 From: CLU Patrick R. Byrne Affiliation: Jun. 16, 2026 Quarterly reporting is essential, keep it

Yahoo Mail: Search, Organize, Conquer

Clyde Baker — Jun 16, 2026
Subject: S7-2026-15 From: Clyde Baker Affiliation: Jun. 16, 2026 No...keep them accountable

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Clyde Ditolla — Jun 16, 2026
Subject: S7-2026-15 Comment From: Clyde Ditolla Affiliation: Jun. 16, 2026 SEC ! Please Keep the Quarterly Reporting

Clyde Ditolla
Columbia, South Carolina

Cody Ennis — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Cody Ennis Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission. Please reconsider rule (S7-2026-15). The need for transparency and the people of the United States to see that transparency is most important niw than it has ever been. The line of tyranny and oppression on a free and open market is more blatant than ever and Americans are watching. We need to see transparency and gain trust in are respected officials that have the privilege to sit in high places to regain trust in are elected officials. On that basis alone please stand for the people of America and reconsider rule (S7-2026-15). Thank you for your time, God bless.

CodyOdy719 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: CodyOdy719 Affiliation: Jun. 16, 2026 Hi:

I’m very concerned with the idea of returning to semi-annual reporting Every portfolio and American will pay the price. If this happens, every portfolio will pay the price. There is extensive evidence that more frequent reporting is objectively better.

Sincerely,
Cody Odden

Colette Williams — Jun 16, 2026
Subject: S7-2026-15 From: Colette Williams Affiliation: Jun. 16, 2026 There has never been a greater need to keep tabs on Corporate greed and accountability. Save Quarterly Reporting.

Colin Nelson-Pinkston — Jun 16, 2026
Subject: File No. S7-2026-15 From: Colin Nelson-Pinkston Dropping the amount of required reporting for companies by half is not favorable to investors. As part owners of the company, less insight leads to greater opportunities to mislead investors and to hide alarming trends which would be important for investors to know. It would also hide trends which could benefit the companies by attracting more investors to the table. This change has already been proven in the United Kingdom to not work as intended. There is no reason to implement something shown not to work. Please do not move forward with this proposed change.

Colin Watts — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Colin Watts Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Changing the rules to permit companies to limit reporting to every 6-months is going to be detrimental to the free market and the efficacy of the stock market. Shady and corrupt individuals will be given free reign to lie and cheat for half a year, swindling millions, before reality might set in.

Colin's Yahoo — Jun 16, 2026
Subject: S7-2026-15 From: Colin's Yahoo Affiliation: Jun. 16, 2026 This is another bad govt Maga idea that only benefits the Epstein class so Maga will try to shove it through

Sent from my iPhone

Colleen Bicknese — Jun 16, 2026
Subject: S7-2026-15 From: Colleen Bicknese Affiliation: Jun. 16, 2026 Accountability is the only thing that keeps some people honest. Don’t give them a choice.
Keep quarterly reports!
-Colleen Bicknese

Colleen Lewandowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Colleen Lewandowski Affiliation: Jun. 16, 2026 ABSOLUTELY NOT! How dare you think the American people should not have access to this information! Our Government is OUT OF CONTROL! It’s as if communism has infiltrated our Government!

Get Outlook for iOS

Colleen M — Jun 16, 2026
Subject: S7-2026-15 Comment From: Colleen M Affiliation: Jun. 16, 2026 I am writing to express my deep concern with the proposal to change the reporting requirement from quarterly to semiannually. As a CPA I am very aware of how quickly things can go amiss in a company. Investors need more information, not less. This change will not benefit investors or the public in any way and it will afford more opportunities for fraud and deception.

Sent from my iPhone

Colleen Oleary — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Colleen Oleary Affiliation: Jun. 16, 2026 Changing the reporting to biannually just is lack of transparency and corruption waiting to happen. The reasoning behind the change does not have one advantage for investors whose money is being used. There needs to be accountability and I wish to be able to see my quarterly report, reducing the time gap where hidden material changes or operational failures can occur. Quarterly deadlines force corporate management teams to maintain rigorous, near-continuous internal accounting controls and risk management oversight. Stop the promoting increased risk!
Colleen O'Leary
Retired
New York

Colleen Ruokolainen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Colleen Ruokolainen Affiliation: Jun. 16, 2026 No, absolutely no 6 month reporting.
It's already challenging to figure out how to best manage funds. That gives them a huge advantage.
NO, LEAVE IT!
Colleen, law clerk.

Comcast — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 16, 2026 History has shown that keeping quarterly reporting is important to our financial health. Do not change the reporting times from its current status.

Sent from my iPhone

Conflict Resolution — Jun 16, 2026
Subject: S7-2026-15 From: Conflict Resolution Affiliation: Jun. 16, 2026 Did you forget about Enron? Actually they should be forced to sign off on 8 financial disclosures a year!!!

Conley Moren — Jun 16, 2026
Subject: S7-2026-15 From: Conley Moren Affiliation: Jun. 16, 2026 CEOs need to be held accountable for the company's actions. No rollback.

Sent from my iPhone

Connie Brasier — Jun 16, 2026
Subject: S7-2026-15 From: Connie Brasier Affiliation: Jun. 16, 2026 Mary c Brasier (retired librarian) Tampa, Florida I think that quarterly reporting will keep more people honest and save people's investments safe.

Sent from my iPhone

Connie Chittum — Jun 16, 2026
Subject: S7-2026-15 Comment From: Connie Chittum Affiliation: Jun. 16, 2026 This bill shuts down transparency and can cripple a person's ability to make choices for their finances. This only helps financial advisors and the SEC itself, but it is not good for America.

Connie Kelsey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Connie Kelsey Affiliation: Jun. 16, 2026 Connie Kelsey, retired, Kansas. Keep the quarterly reports. I want to see how my hard earned money is doing. Please do NOT change the system! Thank you

Sent from my iPad

Connie King — Jun 16, 2026
Subject: S7-2026-15 Comment From: Connie King Affiliation: Jun. 16, 2026 We need more transparency, not less. The American people are in the dark about too many things. The rich keep getting richer. It's time for everyone to be on the same level.

Constance King, retired graphic artist

Connie Munn — Jun 16, 2026

Subject: S7-2026-15 Comment From: Connie Munn Affiliation: Jun. 16, 2026 Quarterly reporting is my recommendation. This maintains regular reporting to all.

Sent from my Galaxy

Connie Redmon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Connie Redmon Affiliation: Jun. 16, 2026 In today's information climate a move to release less frequent information would be detrimental to the common man/investor as well as to the professionals. Keep the information coming! As a Retiree I need to keep my investments growing.

Connie Redmon, former REALTOR, NOW RETIRED . Kentucky.

Have a Wonderful Day! CONNIE REDMON

"What we see depends mainly on what we look for."
John Lubbock

Constance Jacobs — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Constance Jacobs Affiliation: Jun. 16, 2026 To The Securities Commission:
Do not change anything. Please

Consuela Newhams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Consuela Newhams Affiliation: Jun. 16, 2026 My name is Consuela Newhams. As a writer and consumer, I believe quarterly reporting promotes transparency and accountability. Regular financial disclosures help investors, employees, and the public make informed decisions. Reducing reporting frequency could limit access to important information and weaken trust in the market.

COOKIE WARE — Jun 16, 2026
Subject: S7-2026-15 From: COOKIE WARE Affiliation: Jun. 16, 2026 Keep it Quarterly!!! There is a reason, that is the way it is done, which is why I presume you want it to stop. Cease with the games and aiding the grift, Your responsibility is to US citizens not manipulators of the market and your so called "friends".

Corinna Roy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Corinna Roy Affiliation: Jun. 16, 2026 Why do the rich need another break? Howfar do you want to push income inequality. This country is headed for civil war. Please don’t exacerbate an already unfair financial environment to allow for more corruption and insider deals/trading.

Sent from my iPad

Corneliuis Tillar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Corneliuis Tillar Affiliation: Jun. 16, 2026 No. Stop this! The Blackout will be a tool used to extort hard working citizen.

Cory Levine — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cory Levine I fundamentally disagree with changing publicly traded company’s financial reporting from four times a year to twice a year. A given company is still going to be setting goals and reporting on a quarterly basis if not more frequently internally. As an investor, I should have access to this information to be able to make decisions about if and how I will continue to support the publicly traded company.

Courtney Adkins The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Courtney Adkins Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. Less transparency for individual investors will not be beneficial. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. WallStreetBets comment letter stated: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

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courtney andrews — Jun 16, 2026
Subject: Comment on S7-2026-15 From: courtney andrews Affiliation: Jun. 16, 2026 Please keep the reporting requirements as quarterly reports.
Courtney Andrews
Retired CPA

Courtney Carter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Courtney Carter Affiliation: Jun. 16, 2026 Keep businesses honest, keep quarterly reports’

Sent from my iPhone

Courtney Himes — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Courtney Himes Affiliation: Jun. 16, 2026 We cannot move backwards and look to 1955. The saying about learn from your past or you’re doomed to repeat it, is exactly what is happening here. The American people are already hurting with the rising costs of EVERYTHING; to potentially cost them their retirement savings is INHUMANE. KEEP QUARTERLY REPORTING!!! You owe it to the public not to screw us.
Your insane allegiance to that dope in the White House, who is only there for a couple of more years, will have long term, possibly permanent damage, to this country. DO NOT END UP ON THE WRONG SIDE OF HISTORY HERE!

Courtney Himes

Courtney Jacob — Jun 16, 2026
Subject: S7-2026-15 Comment From: Courtney Jacob Affiliation: Jun. 16, 2026 No!! Stop enabling these companies!

Courtney Knisbaum — Jun 16, 2026
Subject: File No. S7-2026-15 From: Courtney Knisbaum Quarterly SEC reporting promotes transparency, accountability, and investor confidence. As an abuse survivor on a fixed income who depends on investment returns, I rely on timely financial disclosures to make informed decisions and protect my savings. Reducing reporting frequency could delay critical information, increase uncertainty, and make it harder for retirees and other income-dependent investors to respond to changing market conditions.

Courtney Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Courtney Walker Affiliation: Jun. 16, 2026 This rule change is reckless and motivation to not invest in American companies.

Courtney Walker

Cozine A Welch Jr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cozine A Welch Jr Affiliation: Jun. 16, 2026 Quarterly reporting allows us to have transparency and information in time frames that can allow for correction sooner than later. This type of oversight cannot be minimized or diminished.

Sent from my iPhone

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cpmgrca — Jun 16, 2026
Subject: Comment on S7-2026-15 From: cpmgrca Affiliation: Jun. 16, 2026 I am Cynthia P Macdonald, a retired '34 Act Securities Attorney from Jacksonville, Florida . I am in favor of retaining the quarterly filings of Form 10Q by public companies. I reach this position based upon my career in financial regulation. My work in the securities industry began as a clerk for a small, closely held broker-dealer in the 1970s when I achieved Series 7 qualification and was given the responsibilities of trading, preparing and distributing confirmations and comparisons, preparing and maintaining position records, and settling the transactions. This was all done manually; we hadn't yet reached the age of personal computers. For a period of time I was also responsible for payroll and commissions, and maintaining the firm's books and records. In addition to the Series 7 I alsi successfully completed the Series 24, 27, and 65 examinations.For most of the 1980s I worked as a Field Supervisor for the NASD. In that capacity I was responsible for monitoring the financial compliance of assigned broker-dealers, and for conducting unannounced visits to broker-dealers. I prepared written reports of the visits which reports were presented to the NASD's District Business Conduct Committee for review and disposition, including, as necessary, enforcement action. After attending law school at night and being sworn in to the Massachusetts Bar I took on the role of

Regulatory Affairs Compliance Officer for a broker-dealer subsidiary of an insurance company, after which I went on to work as an Enforcement Attorney and Chief Licensing and Registration Attorney for the Commonwealth of Massachusetts, and was an active member of a NASAA committee. I moved on ti become the General Counsel for a NYSE member firm. My next position was Founding VP, Chief Compliance Officer and General Counsel to a broker-dealer/investment adviser subsidiary of a global Fortune 100 firm. I share this information with you to demonstrate that I am familiar with the work that goes into financial reporting, as well as the importance of disclosing to shareholders, brokers and advisers information salient to the financial, legal, administrative health of public corporations. Is quarterly reporting overly burdensome? I say no, because a large portion of what's required to be reported is produced and maintained through automation. Each quarterly report builds upon the information previously reported. For that reason I submit that quarterly reporting is less burdensome than semi-annual reporting. Finally, why in earth would we return to a reporting schedule that was determined in the past to be insufficient to protect the the financial markets and the investing public?
Thank you for the opportunity to express my concern.

Craig Chesser — Jun 16, 2026
Subject: S7-2026-15 Comment From: Craig Chesser Affiliation: Jun. 16, 2026 I am a former VP Finance with shared responsibility for QUARTERLY reporting. Doing this kept companies on their toes, and kept investors adequately informed. Going to semi-annual reporting deprives investors investors of the right to get TIMELY reporting they have always had the RIGHT to expect and gives companies is more time to HIDE PROBLEMS. It will be VERY BAD for investor confidence.

Sent from my iPhone

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craig ernster — Jun 16, 2026
Subject: Comment on S7-2026-15 From: craig ernster Affiliation: Jun. 16, 2026 Craig Ernster retired investor. I really don't think this rule should be changes. Since the Enron incident the quarterly reports have helped significantly.

Craig Ernster The Ferry Guy
River Rat Productions

Craig Everhart — Jun 16, 2026
Subject: S7-2026-15 From: Craig Everhart Affiliation: Jun. 16, 2026 Do not weaken the original law or its intent to hold those responsible for quarterly reporting!
Craig Everhart
Edmonds, WA

Craig Mcwhirter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Craig Mcwhirter Affiliation: Jun. 16, 2026 The big corporations need to be more transparent,not less. The American people have invested our retirement savings into these companies and deserve to get as much current information as possible. Craig McWhirter, retired, Highland,MI

Craig Pellerin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Craig Pellerin Affiliation: Jun. 16, 2026 There needs to be more transparency not less. There is already to much insider trading .
Craig Pellerin
CDL Truck Driver
Small investors like myself need more information not less.

Craig Singer — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Craig Singer Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
There is no better antiseptic than the sunshine of public disclosure. By the way quarterly results helps managemebt teams run their companies better. Gives them transparency and holds them accountable. All of this makes capital more efficient, fairly valued and protects the US markets which are the biggest, deepest and most liquid in the world. Let's not take that for granted. Keep the 10Qs alive.

craig singer

Craig Steinhaus — Jun 16, 2026
Subject: S7-2026-15 Comment From: Craig Steinhaus Affiliation: Jun. 16, 2026 The continuation of quarterly reporting is essential to honesty and clarity in the market.
Craig Steinhaus
Self-employed

Sent from my iPhone

Craig Swift — Jun 16, 2026
Subject: S7-2026-15 Comment From: Craig Swift Affiliation: Jun. 16, 2026 I am a retail investor and I believe that your change will severely damage investing for those like myself. Quarterly reporting is critical for transparency and the ability to adjust my asset allocation. Semi-annual reporting will lead to more fraud, less transparency, and more make it more difficult for individuals like myself to navigate the market. This change will solely benefit the companies themselves and not individual shareholders. I strongly oppose this change.

Craig Winkenwerder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Craig Winkenwerder Affiliation: Jun. 16, 2026 My name is Craig Winkenwerder. I operate equipment for a large corporation. I've seen companies hire an "axe man", who cuts costs to the bone, fires as many employees as possible, all in the name of profits for shareholders. The shareholders and CEO's then divulge their investment in the company leaving someone else to clean up the wreckage. I think this is very unethical.

Crey Smith — Jun 16, 2026
Subject: S7-2026-15 From: Crey Smith Affiliation: Jun. 16, 2026 Creshawn Smith Sr, logistics, Ohio, it keeps accountability unexcludable to all individuals of all areas of all industries more pay doesn't allow "special rights"

Sent from my iPhone

Cristian Carstoiu The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cristian Carstoiu Dear SEC members, I am not in favour of reducing the frequency of information delivered to us, retail investors. I am a strong believer that individual and corporate investors alike deserve more transparency, not less. It enables us to take more informed decisions (which hopefully are also better). Thank you

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Cristina Love — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Cristina Love Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need to maintain transparency for all investors, not just corporate insiders. Please uphold quarterly reporting requirements.

Crystal Cole — Jun 16, 2026
Subject: S7-2026-15 Comment From: Crystal Cole Affiliation: Jun. 16, 2026 Keep it fair for everyone. Quit letting the companies rip everyone else off.

Crystal Gulley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Crystal Gulley Affiliation: Jun. 16, 2026 I'm an investor and I rely on quarterly reports to make decisions on my investments. If a move is made to allow twice a year reporting , that puts me in the dark for 6 months. A lot can go wrong in that time leaving me uninformed and less able to make good financial decisions. I am vehemently opposed to this proposal.

Sent from my iPhone

Crystal Jones — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Crystal Jones Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: stop the insider trading. All of you allowing this will go down with them when the time comes. What you're doing is allowing even more fraud. It's not hard to be honest.

Curt Archambault — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Curt Archambault Affiliation: Jun. 16, 2026 Why would we roll back to something that clearly has shown it doesnt work. If anything it will just put more money in the pockets of the trillionaires

Curt Archambault
Partner Consultant, People and Performance Strategies A Seattle WA
P 2537400134 E curt@ppstrat.com W www.ppstrat.com
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CURTIS BURKETT — Jun 16, 2026
Subject: S7-2026-15 From: CURTIS BURKETT Affiliation: Jun. 16, 2026 There is no reason to not force accountability. It’s not like a couple of extra signatures a year is costing them any time at the top. Anything we can do to give pause to the systems ability to lie is necessary.

Sent from my iPad

Curtis Stedman — Jun 16, 2026
Subject: S7-2026-15 From: Curtis Stedman Affiliation: Jun. 16, 2026 We need more accountability for unethical Plutocrats, not less.

Sent from my iPhone

Curtis Strader — Jun 16, 2026
Subject: S7-2026-15 From: Curtis Strader Affiliation: Jun. 16, 2026 As history has proven, the banking industry needs as much oversight as possible. Keep their reporting quarterly.

Sent from my iPhone

Curtis Watts — Jun 16, 2026
Subject: S7-2026-15 From: Curtis Watts Affiliation: Jun. 16, 2026 Quarterly reporting is important to normal people, those with smaller investments who risk ruin by not seeing a company's numbers often enough to keep them honest. It keeps their accounts on track as well, eliminating problems

before they become worse. Don't bow down to their crooked requests.

Cyndie Henderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cyndie Henderson Affiliation: Jun. 16, 2026 Quarterly is the least we can expect for reporting financials. If records are properly kept, this results in a guide for efficiency.

Cyndy Hemminger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cyndy Hemminger Affiliation: Jun. 16, 2026 I am retired, living in eastern New Mexico, and very concerned about making my savings last the rest of my life (particularly since social security seems in constant jeopardy). I do NOT agree with changing quarterly reporting to semi annual. History has shown that this harms shareholders' returns. Please do not make this change. Thank you. Cynthia Hemminger.

Cyndy Hemminger

Cynthia Cuellar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia Cuellar Affiliation: Jun. 16, 2026 The proposal to let companies report financial results only twice a year instead of four creates a dangerous six-month "blind spot" where executives could hide bad news like lawsuits or debts and quietly sell their shares before investors find out. This longer gap also gives scammers more time to hide fraud, since quarterly reports usually force scandals to surface faster. Even though the rule is technically "optional," big companies will likely adopt it to cut costs, forcing smaller ones to follow suit until everyone reports less often, effectively making the lower standard the new normal. Ultimately, the small amount of money companies would save on paperwork isn't worth the high risk that your retirement savings or college funds could get wiped out by surprise scandals hidden in those long reporting gaps.

CynCue

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cynthia e — Jun 16, 2026
Subject: S7-2026-15 Comment From: cynthia e Affiliation: Jun. 16, 2026 Do not change the quarterly reporting. Do not go back to the problems and crimes that we had before.

Sent by Cynthia 🐾

Cynthia Garrison — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia Garrison Affiliation: Jun. 16, 2026 Please let wiser

heads prevail. Protect the public! Greed is rampant! We must do all we can to implement honesty and take corporate America back into control. We all end up the losers if we allow laws to favor greed. America is better than that!! Protect us!!

Get Outlook for Android

Cynthia Henderson — Jun 16, 2026
Subject: S7-2026-15 From: Cynthia Henderson Affiliation: Jun. 16, 2026 Cynthia Henderson, Account Manager, Hatfield, MA

Why would you change something that is working? Unfortunately our congress and this administration are not on the up and up. They need to be monitored!

Cynthia leger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia leger Affiliation: Jun. 16, 2026 Close the loopholes. Don’t create more. Protect the consumer. Instead of robbing us.
A citizen
A voter

Sent from my iPhone

Cynthia Mueller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Cynthia Mueller Affiliation: Jun. 16, 2026 Investors have few options to hold publicly held comany's accountable for their productivity. Without quarterly reporting I would ask myself WHY WOULD I INVEST IN COMPANIES IN AMERICA?!

Cynthia

Cynthia Pullinger Motley Fool community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Cynthia Pullinger Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Cynthia Strieter — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Cynthia Strieter Affiliation: Jun. 16, 2026 You are compromising our retirement savings by reverting to semi-annual reporting!

Cynthia T — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia T Affiliation: Jun. 16, 2026 Transparancy prevents corruption. Timely reporting keeps businesses up to date with their taxes. Only cheaters with something to hide or manipulate would choose to do this annually.

Cynthia Temenak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia Temenak Affiliation: Jun. 16, 2026 We need all the information we can get in order to remain active in the markets.

Cynthia Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Cynthia Williams Affiliation: Jun. 16, 2026 Cynthia Williams, Accounts Supervisor, Receiving my quarterly reports matter very much to me because I check my investments everyday due to the way this economy is moving it's very imperative that companies are being honest. I will be retiring very soon, I want to make sure that my hard earned funds are available.

Thank you,

Cynthia D Williams

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d H — Jun 16, 2026
Subject: S7-2026-15 Comment From: d H Affiliation: Jun. 16, 2026 David Horan, small business owner.
I can't help but think the change to six month reporting has a nefarious intent. In some instances, quarterly reporting isn't even frequent enough. This just gives insiders an even bigger advantage over the average investors. Investments are not donations, so investors have a right to know how and what the companies they've put money into are doing, and companies should have an obligation to report in a timely manner. Six months is not timely. Would anyone want an Oncologist to hold test results for six months? I don't think so. Sometimes the need to make decisions is urgent, the same thing applies to investments and you can't make informed decisions without information. A lot can happen in six months.

D Mars — Jun 16, 2026
Subject: S7-2026-15 Comment From: D Mars Affiliation: Jun. 16, 2026 NO...NO NO..NO MORE OF THE RICH GET RICHER

D Mars — Jun 16, 2026
Subject: S7-2026-15 Comment From: D Mars Affiliation: Jun. 16, 2026 NO...NO NO..NO MORE OF THE RUCH GET RICHER

D'Ann Townsend — Jun 16, 2026
Subject: S7-2026-15 Comment From: D'Ann Townsend Affiliation: Jun. 16, 2026 We need to have regular quarterly reporting in order to maje timely decisions. Banks require them and it's best practice for all. Sincerely, S.D. Townsend

Yahoo Mail: Search, Organize, Conquer

D. Goodwin — Jun 16, 2026
Subject: S7-2026-15 From: D. Goodwin Affiliation: Jun. 16, 2026 Free the people from Corporate rule !!!

Dada Ganguly — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dada Ganguly Quarterly results reporting needs to continue. That makes companies accountable to small investors. Also allows individual investors to make appropriate investment decisions, impacting their financial outcomes.

Dale A Reiman — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dale A Reiman Large Companies Need to be watched closely.

Dale Biersteker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dale Biersteker Affiliation: Jun. 16, 2026 The reports have to stay quarterly.

Dale daniels — Jun 16, 2026
Subject: S7-2026-15 From: Dale daniels Affiliation: Jun. 16, 2026 Trump constant insider trading like clockwork other politicians too. Bs if he says he doesn’t know.

Sent from my iPhone

Dale Farver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dale Farver Affiliation: Jun. 16, 2026 It should be monthly !

Dale Samuel — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Dale Samuel Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Stop cheating the investors of this country and protecting insiders and corporations.

Dallas tygerbinarystar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dallas tygerbinarystar Affiliation: Jun. 16, 2026 Please address this issue. Quarterly reports are essential to the pulse of food business practises.

Dallas (dllsvnwnkl82@proton.me)
Sent from:
i15 26.5

Damien Stewart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Damien Stewart Affiliation: Jun. 16, 2026 My name is Damien, I'm a lead carpenter, doing build and remodel projects from amelia island to Jacksonville. The transparency necessary to run successfull business' escape these large corporations, people should be better educated of our system to better benefit and build it together. Instead of being collectively ignorant, I'm not one to speak I'm no more knowledgeable than most, however transparency and community are the way to the future, not greed and scraping every penny from people. Giving people more opportunities to understand and less opportunities for people to do shady things in business and more time for us to respond or prepare sounds like a pretty cut and dry answer. We would benefit more from keeping an update every quarter, both logically and in my opinion it makes more sense.

Damon Butler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Damon Butler Affiliation: Jun. 16, 2026 Every public company needs to continue to provide quarterly reporting to all stakeholders. The requirement is not onerous and it sustains confidence and accountability for investors.

Damon Butler

SEC Registered IAR
Sent from my iPhone

Dan Archey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Archey Affiliation: Jun. 16, 2026 The UK and EU studied the move to semiannual reporting and found no meaningful improvement in long-term investment behavior. They did find more stock-price volatility and overreaction when reports finally arrived. Singapore tried it and is now reversing course because disclosure quality and trading volume both dropped. "Short-termism" is really about how CEOs are paid and how boards measure success, not how often companies file paperwork. Hiding the data doesn't fix the underlying problem; it just hides

the consequences.

The SEC keeps citing the "global standard," but that standard isn't doing well in the places it was tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried.

Sent from my iPad

Dan Brenner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Brenner Affiliation: Jun. 16, 2026 Remember Enron, You need to protect the small investor not corporate CEOs!

Dan D — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan D Affiliation: Jun. 16, 2026 Quarterly reporting should be the minimum period for financial reporting.

Sent from my iPhone

Dan Gallagher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Gallagher Affiliation: Jun. 16, 2026 It's extremely important that quarterly reporting remains in place.

Yahoo Mail: Search, Organize, Conquer

Dan Hankin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Hankin Affiliation: Jun. 16, 2026 This is bad news for investors but something the corporations want because it reduces their accountability to us investors. No change needed or wanted. Keep it where it's at: quarterly!

Dan Holthaus — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Holthaus Affiliation: Jun. 16, 2026 No way. The institutions cannot be trusted to police themselves, especially now with Trump and his cronies in power. They are nothing but crooks and don't need any help fleecing the American people. The quarterly reports must stay in place to prevent fraud.

Dan Leebold — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Leebold Affiliation: Jun. 16, 2026 Quit ripping us off,leave it alone.

Dan McConnell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan McConnell Affiliation: Jun. 16, 2026 Bi-Annual reporting is a bad idea on several levels. Quarterly reports create a more transparent corporate image and reduce potential fraud.
I oppose allowing Companies to switch to Bi-Annual reporting.

Dan McConnell

Dan Murphy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Murphy Affiliation: Jun. 16, 2026 My name is Dan Murphy and I am the COO of a Television Production company called Magical Elves that produces shows like Top Chef. Quarterly earnings reports are essential to maintaining quality markets. Please do not reduce the reporting requirements to every 6 months. It will be detrimental to the market and especially to retail investors.

Sent from my iPhone

Dan Port — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Port Affiliation: Jun. 16, 2026 They need to report, that's just fair. If they don't like it they can leave the country.

Dan Port

Dan Rosenthal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Rosenthal Affiliation: Jun. 16, 2026 Quarterly reporting is an essential part of our markets.

Dan Weber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dan Weber Affiliation: Jun. 16, 2026 Information should be becoming more available not less. If reporting periods need to change there should be more, not less.

Dan Weber

Dana A. — Jun 16, 2026
Subject: S7-2026-15 From: Dana A. Affiliation: Jun. 16, 2026 Keep CEOs honest -- require quarterly reporting!!!

Dana Barooshian Accounting and Certified Fraud Examiner — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dana Barooshian I am an individual investor, as well as a professional auditor and Certified Fraud Examiner skilled in reading financial statements and disclosures. I strongly oppose moving from quarterly to semi-annual reporting. It is very important to require companies to close their books quarterly, have the CEO and CFO certify with their signature, and publish the reports. In my personal investing, I rely heavily on quarter-by-quarter earnings trends to seek companies with consistent, durable earnings growth. If you implement this rule, I would immediately sell all my small- and mid-cap stocks, as they are most susceptible to undisclosed deviations from expectations, which can pummel market value. The current system works fine. Keep it in place.

Dana Crandall — Jun 16, 2026
Subject: S7-2026-15 From: Dana Crandall Affiliation: Jun. 16, 2026 Quarterly is not overly burdensome for corporations, it needs to stay the way it is

Sent from my iPhone

Dana Dugan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dana Dugan Affiliation: Jun. 16, 2026 Please keep the rules as they are now

Sent from my iPhone

Dana Miller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dana Miller Affiliation: Jun. 16, 2026 Yes, please, continue with the quarterly reports. I have saved all my life and lost half my savings twice due to crashes. Don’t need to go that route again as I’m in my 70s now I need a little bit. I have put aside to get me through my remaining senior years, which are the most expensive due to health issues, and now economy rising more and more every year.

Dana Smith — Jun 16, 2026
Subject: S7-2026-15 From: Dana Smith Affiliation: Jun. 16, 2026 Please maintain quarterly reporting!!
I believe it's in the best interest of the public.
Thank you,

Dana smith

Dana M Smith, CBB, Broker

828-342-2060
BCNC Investments, Inc.- Business and Commercial Real Estate Brokerage/Mergers/Acquisitions/ Consulting

PO Box 1247

Whittier, NC 28789-1247
www.BCNCInvestments.com

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Dana Ward — Jun 16, 2026
Subject: S7-2026-15 From: Dana Ward Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

I am writing to request that the SEC keep in place the protections afforded with the quarterly reporting. The company that prompted the rule change, Enron, filed the largest bankruptcy in United States history. They hid their true financial position.

CEOs are on notice if they sign the SEC quarterly filings knowing the financials being reported are a lie, they will exchange their mansion for a prison cell. The SEC proposal will further open up the potential for another Enron to happen.

The media needs to dig deep to determine who the person is at the SEC who came up with this proposal, and if it did not originate with an employee of the SEC, where did the directive come from?

Respectfully submitted by,

Dana Ward
Banker
Maine

“I am enough”

Daniel Cottar — Jun 16, 2026
Subject: S7-2026-15 From: Daniel Cottar Affiliation: Jun. 16, 2026 Take it back to , 4 reports a year , to be required .

Daniel Craig — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daniel Craig Affiliation: Jun. 16, 2026 As an investor who has multiple brokerages in multiple accounts at different vendors, I rely on the quarterly statements to decide if it's worth holding on to a stock or selling it. This is just more of Trump's fraud network and stock market manipulation, and we won't stand for it as Americans. We will vote out anyone who tries to take information away from us at that makes it easier for the rich and powerful to continue to defraud us.

Daniel Dale — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daniel Dale Affiliation: Jun. 16, 2026 Dan Dale, stock holder

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Daniel DeLano — Jun 16, 2026
Subject: File Number S7-2026-15 From: Daniel DeLano Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!

Biannual reporting for a publicly held company/corporation is NOT in the best interest of the public (in general) or small shareholders; it breeds mischief (harm, trouble, and backroom self-dealing) significantly reducing transparency.

KEEP QUARTERLY REPORTING!

Respectfully,
Daniel DeLano
3646 Meadow Ct NE
Rochester, MN 55906

Daniel Donahue — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daniel Donahue Affiliation: Jun. 16, 2026 Who profits from biannual financial reports? Not the consumer or the stockholder. More information, more frequently is better.

KEEP QUARTERLY REPORTING!!!!!

Daniel Jackson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Jackson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: less reporting means it's more likely for something to get hidden and cause shareholders in the long run

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Daniel Meche — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daniel Meche Affiliation: Jun. 16, 2026 Dan Meche, Retired Cost Controller. As an individual, the government knows my business every day! Why is it okay for companies to hold their business close to the chest but individuals aren't? Quarterly is where it should stay

Sent from me

Daniel Metcalf — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daniel Metcalf Affiliation: Jun. 16, 2026 Daniel R. Metcalf. USAF SNCO. Allowing this will become a threat to individual investors and I do not support this measure. Transparency is crucial for individuals to make informed decisions. Furthermore, this may cause a rise in cyber security threats.

Daniel R. Metcalf
Daniel.metcalf1@gmail.com
Cell: 228-424-5872

Daniel Weller Sr Epidemiologist — Jun 16, 2026
Subject: File No. S7-2026-15 From: Daniel Weller Quarterly reporting is critical for ensuring transparency and protecting the middle class, the backbone of US economic and technological success. A shift to twice a year reporting reduces this transparency and endangers the economic safety net for many Americans.

Daniel Young — Jun 16, 2026
Subject: S7-2026-15 From: Daniel Young Affiliation: Jun. 16, 2026 Keep CEOs honest and protect small investors. I rely on my small investment pool to make up the difference between what Social Security pays me and what I need to get by. Do not do away with quarterly reporting . Dan Young, Escanaba, MI.

Danielle Capistrano — Jun 16, 2026
Subject: Keep reporting quarterly From: Danielle Capistrano Affiliation: Jun. 16, 2026 We must keep SEC reporting quarterly. Not doing so poses great risk to investors and everyday people who have their retirement savings invested in the stock market. It's like changing the rules of the game in the middle of the game.
Danielle Capistrano
HR professional
Colorado Springs

Danielle Kniedler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Danielle Kniedler Affiliation: Jun. 16, 2026 Danielle Kniedler
Self-employed in Washington, DC

Quarterly reporting provides important information for investors to make decisions. It is the SEC's responsibility to protect consumers and to uphold trade regulations for securities. The proposed change would reduce visibility of publicly-traded companies' financial health, which would be negative for investors and for the whole system. Insider trading already happens, and the proposed change takes us further in that direction. It is the SEC's responsibility to enhance transparency in the system, not to obscure it. Use your power to protect the American people, not to make it easier for the companies and institutions that you regulate to profit from the information imbalance.
Thank you.

Danielle Knoeppel [Audiology Department] — Jun 16, 2026
Subject: S7-2026-15 From: Danielle Knoeppel [Audiology Department] Affiliation: Jun. 16, 2026 To Whom It May Concern,

Changing the SEC's requirement of filing necessary forms four times a year to keep corporations honest is something I perceive as a failure of government. Rolling back accountability weakens consumer protections and encourages large corporations to slide. Many corporations do not want more exposure they want less, less oversight and fewer inquiries into their business dealings. They operate as entities that are beholden to their share holders, not to the general good. Please reconsider this plan and continue to hold their collective feet to the fire. Thank you. Danielle Knoeppel, public servant, Las Vegas, NV

Regards,
Danielle

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Danielle E. Knoeppel, Au.D., CCC-A
Doctor of Audiology

Child Find Project
Clark County School District

Direct Contact Information:
Audiology Department
Dr. Beth Howe Center
3626 Pecos-McLeod Interconnect
Las Vegas, NV 89121

Ph: (702) 799-7445
Fax: (702) 799-1581
WAN: 04855144

Danna Gunther — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Danna Gunther Affiliation: Jun. 16, 2026 Danna J Gunther, retiree, Solana Beach, Calif. This matters to me because I have saved for years and years and do not want the return to this policy to diminish my retirement on which I depend for the rest of my life.

Sent from my iPhone

Dannette L White — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dannette L White Lack of transparency harms and disatvantages the interests of individual investors. It leaves us in the dark while insiders and institutional remain in the loop. Creating larger gaps in informing us as to the health of the business - both financially and around the decision making of leadership in these companies.

Daphne Pleasonton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daphne Pleasonton Affiliation: Jun. 16, 2026 We need to make Wall St more transparent not less!!

Daphne Yee — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Daphne Yee Affiliation: Jun. 16, 2026 I am opposed to semi-annual reporting. Reporting needs to remain quarterly. There's no need to change. We investors want and need to see reports quarterly so we know what is happening with our investments. We look forward to seeing them. When reports were issued seni-annually in the past, our investment values dropped nearly in half. We cannot take the risk of this happening.

Daphne Yee, retired. Sacramento, CA

Sent from my iPhone

Dar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dar Affiliation: Jun. 16, 2026 I think it needs to be kept the way it is now. Dar Kadin concerned citizen.

Darcey Penner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Darcey Penner Affiliation: Jun. 16, 2026 Why is this even being considered? Seems like a path to fraud. Aren't we all about eliminating fraud? If you want to show that, dont eliminate record keeping

Darcey Penner
Breezy Point, MN 56472

Darcy Solomon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Darcy Solomon Affiliation: Jun. 16, 2026 The proposed change would put the general public, the US economy and by extension the global economy at an increased risk. Based on what we experienced with savings and loans scandal, Enron, financial institutions role in the housing crisis and now a potential AI (tech) bubble, now is definitely not the time to reduce oversight.

Darelle Robbins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Darelle Robbins Affiliation: Jun. 16, 2026 Quarterly Reporting gives Americans the ability to make financial decisions about our own funds. I worked really hard to build my modest retirement accounts!

Keep Quarterly Reporting!

Darelle Robbins,
Retired Nurse

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daria henderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: daria henderson Affiliation: Jun. 16, 2026 Daria Henderson, Job Title: US Citizen. This matters to me, To Keep People Honest, discourage corruption.

Yahoo Mail: Search, Organize, Conquer

Darla Thompson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Darla Thompson Affiliation: Jun. 16, 2026 Retired after more than 30 years as an hourly then management level employee at UPS.
I believe that quarterly reporting is necessary to maintain the integrity and trust of all individuals who put their hard work, skills and futures into the hands of corporations who may not always consider the best interests of employees and shareholders.

Darla Thompson
Missouri

Darlene bergantzel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Darlene bergantzel Affiliation: Jun. 16, 2026 Quarterly reporting is important for the common trader to determine if and when to buy or sell the stock of a particular company. Without it, many traders would become more risk adverse and would only want to invest in the stock of long-standing, successful companies, leaving newer companies without

adequate funds to expand.

Regards,
Darlene

Darlene Schenck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Darlene Schenck Affiliation: Jun. 16, 2026 Darlene Schenck School Bus Driver
Accountability. Too much is being over looked over and let to slide to benefit non honest people.. This rule hurts people. Greed is not a good look.

Darlene Woodworth — Jun 16, 2026
Subject: S7-2026-15 From: Darlene Woodworth Affiliation: Jun. 16, 2026 You must hold CEOs responsible for telling the Truth.. there is no lack of Dishonesty already when it comes to the BIGWIG'S! So someone should be holding them to a Higher Standard.

Darryl Black — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Darryl Black Affiliation: Jun. 16, 2026 My name is Darryl Black. I am retired, and live in the village of Upper Nyack, Rockland County, New York. I am dependent on my retirement income to be able to enjoy a rather modest retirement. If the elimination of quarterly reporting were to occur, it appears I would lose roughly 40% of my savings. At this level, I would certainly run out of money well before my death based on my current life expectancy. A theme that has run through the actions of the Trump administration has been to eliminate transparency in all respects. I believe this is because Trump and his associates, including numerous members of Congress, don’t want the public to know about the rampant corruption involving insider trading. This appears to be the sole reason for the desire to reduce reporting from quarterly, to semi annually. I am vehemently opposed to such a change and I am relying on the powers that be to block this change or any change involving frequent and accurate reporting. Thank you.

Sent from my iPhone

Darwin Dyce — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Darwin Dyce Affiliation: Jun. 16, 2026 You know how it works. We benefit from transparency and lose when it is not. Keep the reporting quarterly.

Sent from my iPhone

Daryl Simmons — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daryl Simmons Affiliation: Jun. 16, 2026 No!!! This is WRONG!!!

Dave — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 16, 2026 Keep the quartly reports!!!

Dave — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 16, 2026 Publicly traded companies should provide quarterly reports so the OWNERS of the shares stay informed as to how their investment is performing.
David Hartley

Dave Drennon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dave Drennon Affiliation: Jun. 16, 2026 As an ordinary investor I own stock in various companies as well as being a bondholder for numerous other entities, both private and public. I want to know the status of their operations and finances and a quarterly standardized report is not too much to ask and receive.

David E. Drennon (recently retired from the oil & gas industry)

Dave Feldstein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dave Feldstein Affiliation: Jun. 16, 2026 Stop the steal for insiders

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Dave Prakash — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Dave Prakash Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
While I can appreciate the burden of quarterly reporting and how it affects corporate behavior, I believe this change is going to primarily serve those who wish to deceive retail investors and support insider trading. My confidence in the stock market continues to go down and so I am already shifting to alternative investments.
There's already very little integrity left in the public markets, especially after the recent changes at NASDAQ and S&P regarding passive funds which serve Elon Musk and SpaceX. They are forcing a wealth transfer from retail investors to an unprofitable company in a pump and dump scheme.
If this change to quarterly disclosures goes forward, I will continue to limit my exposure to the public markets. Buying stocks is becoming like buying OTC medications prior to FDA regulations when "medicines" contained arsenic, strychnine and heroine. You are probably ingesting poison but don't know it.
Respectfully,
Dave Prakash

Dave Stewart individual investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dave Stewart A CFA Institute Research & Policy Center study examined the U.K.'s decade-long experiment with mandatory quarterly reporting, required starting in

2007 and then dropped in 2014. Researchers tracked company investment levels – capital expenditures, R&D spending, property and equipment – before and after each regulatory change. What they found was that reporting frequency had no material impact on corporate investment behavior. Companies that stopped reporting quarterly results didn't invest more in the long term. Companies that started reporting quarterly results didn't invest less. What quarterly reporting did affect was the quality of information available to individual investors, including more analyst coverage, more accurate earnings forecasts, and a richer information environment for everyone trying to evaluate a business.

Dave Triolo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dave Triolo Affiliation: Jun. 16, 2026 No bad idea

Sent from my iPhone

David A. Spitzley — Jun 16, 2026
Subject: S7-2026-15 Comment From: David A. Spitzley Affiliation: Jun. 16, 2026 David Spitzley, programmer. This policy change is ludicrous. Schools in my state must provide student-level data three times a year that gets audited 6 way to Sunday just to prevent schools getting funds for one kid too many, and we aren't even going to demand corporations provide summary data more than twice? No, corporations need to provide ongoing data to investors and regulators, and need to stop whining about it, as there is no way it materially impacts their profits.

Sent from my iPhone

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david allcott — Jun 16, 2026
Subject: S7-2026-15 Comment From: david allcott Affiliation: Jun. 16, 2026 Six months is far too long for shareholders to be uninformed. Especially given the fast pace of our current economic environment. New technology and information automation makes reporting significantly less onerous than it has been historically. Insider funny business. The ratchet of public companies is driven by the quarterly report!

David Allison — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Allison Affiliation: Jun. 16, 2026 Keep the quarterly statements as that is more transparent than a semi annual and we need that!

Sent from my iPhone

David and Billie Jo Jabs — Jun 16, 2026
Subject: S7-2026-15 From: David and Billie Jo Jabs Affiliation: Jun. 16, 2026 My name is David Jabs. I am a software engineer in rural Kentucky. One
principle in software engineering is to make it easier to do good things
and harder to do bad things. In an age where accountability is

considered a liability, transparency is considered "old fashioned," and the news is filled with reports of fraud, we need more than ever to maintain systemic, institutional accountability and transparency, to make it easier to good things and harder to do bad things. Please support the continuation of quarterly filings.

Thank you for your kind attention.

David Ashcraft Retired insurance executive — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Ashcraft Giving investors less information is moving in the wrong direction. I buy stock in companies that I have researched and can track. Less transparency is a bad thing for investors, and we are the ones that are supporting companies by buying shares of their stock. Please do not make this change.

David Bagnoni — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Bagnoni Affiliation: Jun. 16, 2026 David M Bagnoni Retired transparency is a must for all of my investments. As a retiree amount of fixed budget, I cannot afford to lose any of my savings or investments.

David Benard — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Benard Affiliation: Jun. 16, 2026 Transparency, accountability, and a free and open quarterly reporting isn't much to ask for, is it?

Keep the SEC quarterly reporting as it is, and as it was.

NO change is good change.

David Benard,
Retired, California

David Berreth none — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Berreth Reducing reporting requirements from quarterly to semi-annually would affect my ability to trade and own public companies responsibly, by not having information on a regular enough basis, especially from those companies are most likely to be less transparent and hide unhealthy economics or practice. I am against S7-2026-15 Thank you

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david black fool's community — Jun 16, 2026
Subject: File No. S7-2026-15 From: david black this suggestion is not good....individuals need more info not less!! the info i have says this will do the opposite of what you say you hope to achieve. please do not allow big money to control this decision.

David Blocher — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Blocher Affiliation: Jun. 16, 2026 Investors need quarterly updates to make informed decisions about our investments. I see no reason why the SEC would want to remove visibility and make it more difficult to understand the growth trends and other relevant data of public companies.

David Blocher

David Braisted — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Braisted Affiliation: Jun. 16, 2026 Stop pandering to the Epstein crowd- keep the information flowing not blocked

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David C — Jun 16, 2026
Subject: S7-2026-15 Comment From: David C Affiliation: Jun. 16, 2026 Quarterly reporting has to continue because it's the only way that investors can Ensure that the CFO and CEO are being honest about expenses and income. If something were to fall off the books in that six month period versus 3 month. How would we ever know? That's too much trust for companies that don't deserve that level of non-review.

David Carter
Owner of hire-rite.net and full-time investor.

thanks,
David

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david claypool — Jun 16, 2026
Subject: Comment on S7-2026-15 From: david claypool Affiliation: Jun. 16, 2026 The public trust demands quarterly reporting. I will sell my stocks and move to cash and or real estate investments if this rule is changed. There is NO reason at this point in time to change the reporting structure. Especially with the AI bubble and what’s going on in the marketplace. David Claypool Austin Texas Equity Partner

David Claypool
512.228.6509

David Clinton — Jun 16, 2026
Subject: S7-2026-15 From: David Clinton Affiliation: Jun. 16, 2026 My name is David P. Clinton, I'm retired living in Illinois. I see no reason to allow fewer CEO's accountable, in fact I think every CEO of a company over 100 Million should be required to submit paperwork! There is far too much manipulation of the stock market by politicians and others with information unavailable to the average citizen and it needs to stop as it's corroding any thrust in the SEC as you seem to be allowing it to happen unchecked. This does only a very very few my good and it won't be allowed to continue unchecked much longer! Perhaps they should be required to do this monthly too so they can't have three months to make money!

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david cooke — Jun 16, 2026
Subject: S7-2026-15 Comment From: david cooke Affiliation: Jun. 16, 2026 Keep quarterlyreporting

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David Cruz — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Cruz Affiliation: Jun. 16, 2026 When will the fleecing of the American People end? Traitor Trump started all the Corruption now all big business is following suit

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David Cummings — Jun 16, 2026
Subject: S7-2026-15 From: David Cummings Affiliation: Jun. 16, 2026 Keep the quarterly reports and all that is as is. Changing allows too much room for greed to enter in and far too late to recover. 2008 never again. No changes “ WE THE PEOPLE” 80 million strong and then there’s Me.

Sent from my iPhone

David Cunat — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Cunat Affiliation: Jun. 16, 2026 Keep the rule requiring quarterly reporting. Less information degrades performance.

David Dai — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: David Dai Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:the system is already lopsided this would just make it unfair to the person that wants to handle their own investment

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David Deaven — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Deaven I strongly object to the proposed SEC rule change that would reduce the frequency of corporate reports. These quarterly reports are a primary source of information for me and thousands of other individual investors, contributing to healthy equity markets in the US. And during my career as an executive at a large US based corporation I personally observed that reporting itself does not create undue pressure to employ "short term

thinking" - only poor management can do that, and less frequent reporting fosters poor management. Please maintain the requirement for quarterly reports: don't break what isn't broken.

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david dinges — Jun 16, 2026
Subject: S7-2026-15 Comment From: david dinges Affiliation: Jun. 16, 2026 There is enough secret, dirty backdoor deals with public and government investment money, why give theses corporations an opportunity to hide more?

David Durdin — Jun 16, 2026
Subject: S7-2026-15 From: David Durdin Affiliation: Jun. 16, 2026 This needs to remain quarterly reporting to prevent even the shadow of doubt that financials are not accurate. Do not give companies the opportunity to hide the truth. Judith Durdin, Retired, Spring TX.

David Ferro — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Ferro Affiliation: Jun. 16, 2026 This is a terrible idea. Please don't do this.
Thank you,
David G. Ferro

David Fields — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Fields Affiliation: Jun. 16, 2026 David Fields, book seller. This is a bad idea. Business should be as transparent as possible to avoid corruption. This proposal will serve to increase corruption.

David Fordyce — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Fordyce Affiliation: Jun. 16, 2026 Quarterly reporting has proven essential to the safety of US individual investors. Please do NOT change the rules to allow less frequent reporting!
Sincerely,
David Fordyce, Attorney, Ann Arbor, MI

David B. Fordyce
dbfordyce@gmail.com

David Gault — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Gault Affiliation: Jun. 16, 2026 If anything reports

should be monthly

David Gould — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Gould Affiliation: Jun. 16, 2026 Make it monthly.....not a problem with today's tech. Integrity...transparency..honesty!

David Grant — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Grant Affiliation: Jun. 16, 2026 Absolutely not, there are so many loopholes already and the taxpayer ends up cleaning up the mess as is. No more cheating!

Sent from my iPhone

David Harm — Jun 16, 2026
Subject: S7-2026-15 From: David Harm Affiliation: Jun. 16, 2026 Continue with the quarterly reports. If you let this deal slide,there WILL be a repeat of history that happened in 2008 and with other companies similar to Enron. People are investing their
hard earned money and don't want to lose it because you don't want to do your job. My name is David Harm. I retired from the Postal Service after 29 years as a clerk in Lockport,NY. I was lucky enough to have be able to invest part of my paycheck into the
Thrift Savings Program. With safety guard rails in place to keep crooked executives in check,I was able to accumulate over $500,000 to supplement my retirement income. Keep things as they are,so others have the same opportunities I did.

Yahoo Mail: Search, Organize, Conquer

David Harthorn — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Harthorn Affiliation: Jun. 16, 2026 Stop the oligarchs!

David Heier — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Heier Affiliation: Jun. 16, 2026 Please do not change quarterly reporting. If anything, we need more transparency, not less. Quarterly reporting is a small enough price to pay for timely information. Why not have these massive publicly held companies use their access to speed of light AI technologies to more effectively and efficiently report?? Keep investing families and retirees in mind when you make these decisions. My name is David Heier and I am a retired Human Resources and Compensation Professional. I live in Salem, Utah. Thank you.

Sent from my iPhone

David Hein Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Hein Reducing the financial reporting frequency to

semiannually is a bad idea. It reduces the ability of individual investors to understand the financial health and performance of public corporations. It is obvious and completely foreseeable that companies with problems to hide will choose the less frequent reporting period. Furthermore, it also creates more pressure for insider information to be obtained and leveraged, disadvantaging individual investors. Speaking also as a former employee of a public company, who was only permitted to trade my employer's stock during a few weeks each quarter (to avoid insider trading risks), implementing semi-annual reporting would mean fewer opportunities to trade (just 2 times a year instead of 4 times a year). Bottom line, this feels like a back door way to allow fraud and financial abuse. Quarterly reporting does not seem to be holding back any company from operating well. Allowing semi-annual reporting will only reduce insight into the operation of public companies; it will make it harder for individual investors make well-informed decisions, leading to a less liquid market. It ain't broke; so don't "fix" it.

David Jordan — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Jordan Affiliation: Jun. 16, 2026 They must keep reporting!
Independent business owner.
David Jordan

Sent from my iPhone

David King — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: David King Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I support the 6 month rule. I believe it is beneficial to employees since it removes the 3 month churn cycle.

David king — Jun 16, 2026
Subject: S7-2026-15 From: David king Affiliation: Jun. 16, 2026 Quarterly is a must, not only keeps them, somewhat honest, but also accountable for its content. Scamming becomes a little harder for them , as well

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David Kulina — Jun 16, 2026
Subject: S7-2026-15 From: David Kulina Affiliation: Jun. 16, 2026 David Kulina, Registered Architect in PA: The job of government in our capitalist system is to provide the guardrails to ensure that the system stays on track. Doubling the time between reports will leave significant time gaps in which companies may go "off course" and then try to recover. The problem is that many will now have the opportunity to go so far off course; often taking chances against the odds in hopes of striking big, but leaving investors with depreciated assets when those long shots fail. Keeping the current system and time frame is crucial to avoid catastrophic failures

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David Lint — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: David Lint Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. We need more public information not less. You're in bed with corporations if you pass this despicably corrupt rule.

David M Simpson — Jun 16, 2026
Subject: File No. S7-2026-15 From: David M Simpson Allowing public companies to switch from quarterly to semiannual reporting reduces the financial disclosure of the businesses I own from four times a year to two, thereby restricting the access individual investors have to important investment metrics.

DAVID MASSEY — Jun 16, 2026
Subject: S7-2026-15 Comment From: DAVID MASSEY Affiliation: Jun. 16, 2026 David Massey, Retired. Im greatly against changing quarterly reporting as it keep companies honest and the public who invests in them informed

Sent from AT&T Yahoo Mail on Android

David May — Jun 16, 2026
Subject: S7-2026-15 Comment From: David May Affiliation: Jun. 16, 2026 Why are we changing now? Quarterly reporting is how institutions rebalance to remain compliant. Biannual reporting will only hide the bleeding if implemented and destabilize our markets. This would be detrimental to our growth.

David Michael Green — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Michael Green Affiliation: Jun. 16, 2026 Hell No!!! Keep reporting requirements as they are!!!!

David Green

David Moody — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Moody Affiliation: Jun. 16, 2026 If a small business has to pay

taxes quarterly there is no reason a publicly traded company shouldn't have to report on their earnings quarterly. Don't fix what isn't broken. - Dave Moody, Fuquay Varina NC.

Get Outlook for Android

David Nelson — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Nelson I see no reason to change reporting requirements. The old saying "If it is not broke, don't fix it" certainly comes into play on this issue. What could possibly be wrong with quarterly financial reporting? It helps keep individual investors aware of what is happening with their investments somewhat contemporaneously. Waiting six months to get an update on operating results simply is too long. It would deprive investors of much needed insight into what is happening inside the companies they own.

David Nix Jr — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Nix Jr Affiliation: Jun. 16, 2026 This proposal does the opposite of what's needed! My suggestions to be taken as a starting point and any form of improvement added to it, as long as my ideas remain the building blocks and any such credit is given to me for these ideas. When it comes to business accounting, there needs to be more transparency, not less. I believe there should be mandatory transparency requirements in the form of reports, punishable by a minimum 5 year prison term for anyone convicted of lying/false reporting on such reports and a minimum 10 year prison term for anyone convicted of financial crimes tied to a publicly traded company and a fine equal to any amount the company is defrauded out of and paid both to the government to recover the costs of the trial, and to the company to help recover the amount of lost revenue and interest on such total, until such companyismade whole. This would stop approximately 98-99 percent of financial crimes due to more transparency requirements, and less ability for people to hide financial crimes due to the increased oversight and transparency. I believe this should apply to all publicly traded companies and left up to the individual company in the private sector.
Sincerely,
David Nix Jr
Marietta, GA

David O'Hern — Jun 16, 2026
Subject: File No. S7-2026-15 From: David O'Hern I am against this proposal to allow companies to file reports twice a year instead of four times a year. I understand the idea behind it, to encourage companies to focus more on the long-term rather than the short-term. However, research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. Instead, semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. So, the SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. Thus, I urge you to reject this proposal and maintain the requirement that companies file quarterly reports.

David Osborne — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Osborne Affiliation: Jun. 16, 2026 Major mistake, what’s the point in taking vital information and transparency away.

David Owens — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Owens Affiliation: Jun. 16, 2026 Do not allow companies to hide their reports from retirement investors like myself. Keep them honest. That's your job.

Dave Owens, Maintenance Technician.

David Perka — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Perka Affiliation: Jun. 16, 2026 Keep the rule as it is.

David Perkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Perkins Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING. Any extension in time only allows for misdeeds and bad reports to be hidden longer as well as allowing insider trading to go undetected giving traders more time to profit then divest without detection.

David Plummer None — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Plummer I am opposed to a change from quarterly reporting to semi-annual reporting. My reason for my opposition is that, as an individual, I rely on more frequent corporate performance information to make investment decisions. Being able to make a buy decision earlier improves my ability to increase my earnings, and ultimately the tax I pay, which is good for both me and the government. Additionally, being able to make a decision to sell earlier provides me with the opportunity to reduce a potential loss.

David Ray — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Ray Affiliation: Jun. 16, 2026 quarterly is the only ethical way to do business.

David Reese — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Reese Affiliation: Jun. 16, 2026 6 months is too long it gives more time to commit fraud or embezzlement, etc. Keep the quarterly reports, that should be the maximum time allowed.

Sent from my iPhone

David S. Filippi, MD — Jun 16, 2026
Subject: File No. S7-2026-15 From: David S. Filippi, MD I invest in publically traded companies and read the 10-Q's religiously. The regulated, generally accepted and audited format, available 4 times per year, is what makes my investing possible. I don't feel I'm risking my investment on unknowns; I have timely, reliable data that I can use to make investing decisions. If companies are permitted to omit 2 reports a year, a great deal could be buried under averages and there might be a 6 month window in which there is no visibility into the company's current state - which is the most important state. Please don't put this proposal into effect.

David Schulzinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Schulzinger Affiliation: Jun. 16, 2026 I am writing as an individual investor to express my opposition to the proposed rule S7-2026-15.

As a retail investor, I rely heavily on periodic corporate disclosures to make informed decisions about where to invest my savings. Quarterly reporting is one of the few tools available to ordinary investors that helps reduce the information gap between corporate insiders and the public. Reducing the frequency of required reporting would increase that gap and make markets less fair.

Corporate executives, directors, and large institutional investors often have access to information and resources that individual investors do not. Lengthening the time between required disclosures would provide more opportunity for insiders to understand and react to material developments before the public has access to the same information. While insider trading laws exist, timely public disclosure remains one of the most effective ways to promote market transparency and investor confidence. If anything, disclosure timing should be narrowed.

I am also not persuaded by arguments that companies should simply be allowed to opt into more frequent reporting. Investors are often most in need of timely information from companies experiencing operational challenges, financial stress, rapid growth, or significant strategic changes. Allowing less frequent reporting creates incentives for some issuers to provide less information precisely when investors would benefit most from additional transparency.

The potential compliance savings cited in support of this proposal do not outweigh the costs imposed on investors. Public markets function best when all participants have equal access to current, reliable information. Any reduction in reporting frequency may save some companies administrative expense, but it does so by transferring risk and uncertainty to shareholders.

Many Americans already see the evidence that markets are tilted in favor of insiders and well-connected individuals and politicians. Public concern regarding suspiciously timed trading activity by elected officials and other individuals with privileged access to information has only reinforced this perception. At a time when investor confidence would benefit from stronger transparency and a more level playing field, the Commission should be focused on expanding access to information rather than reducing it.

For these reasons, I respectfully urge the Commission to reject proposed rule S7-2026-15 and preserve quarterly reporting requirements for public companies.

Thank you for considering my comments.

Sincerely,

David Schulzinger
Gilbert, Az

David Shoemaker — Jun 16, 2026
Subject: File No. S7-2026-15 From: David Shoemaker Quarterly reporting protects individual investors. It is not a problem for corporate America to submit 4 times per year. More information makes for better safer more informed investments.

David Shuman — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Shuman Affiliation: Jun. 16, 2026 Shareholders are owners. Keeping us in the dark for 6 months is not acceptable. We want to know what is going on with our investment and our future. Pensions were taken away from American workers and replaced by investing in the markets. Changing the stability and transparency of those investments may bring forth anger and dissatisfaction from a large portion of the population. It may also lead to uncertainty and increases government intervention.

Signed
David Shuman, Assistant Professor

David Simyak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Simyak Affiliation: Jun. 16, 2026 Love the quarterly reporting. History, 1955-1970, has proven the twice per year reporting was not a good idea. Please do not change.

Sent from my iPhone

David Straka — Jun 16, 2026
Subject: S7-2026-15 From: David Straka Affiliation: Jun. 16, 2026 I depend on quarterly reports to make decisions on my investments!

Sent from my iPad

David Terrill — Jun 16, 2026
Subject: Comment on S7-2026-15 From: David Terrill Affiliation: Jun. 16, 2026 I am David Terrill, an individual investor and IRA owner. I reside in Elmhurst, Illinois. I am retired from a career in nonprofits gift planning in which I helped donors create rewarding charitable gift plans to benefit both the donors and the charities. More regular reporting of company statistics helps all investors, individual and institutional, make more effective decisions. We need timely, accurate data on the financial condition of our investments. Do we buy, sell, hold, or donate our stocks? Are certain

assets appreciated or devalued? What will be the tax consequences of our trades? Please do not adopt looser reporting standards.

Sent from my iPhone Dave Terrill

David Tikkanen — Jun 16, 2026
Subject: S7-2026-15 From: David Tikkanen Affiliation: Jun. 16, 2026 We the citizens of the USA want accountability for and from all corporations and corporate owners...WE have had enough of the lies and Scandals where corporate owners, corporations never pay
taxes.

David Tikkanen

David Tillery — Jun 16, 2026
Subject: S7-2026-15 From: David Tillery Affiliation: Jun. 16, 2026 We need to strengthen laws to protect the public from corrupt CEOs, not weaken our laws! Do your job right for America.

David W Pearce — Jun 16, 2026
Subject: S7-2026-15 Comment From: David W Pearce Affiliation: Jun. 16, 2026 The American people deserve to be kept in the loop. Keep the quarterly reviews and keep them public!

David W. Rutledge Individual Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: David W. Rutledge As an individual investor I rely on the information I receive from the public reports of the companies on a quarterly basis to make investment decisions. I strongly believe that changing from quarterly to twice annually will substantially interfere with my investment decision making and that of others similarly situated.

DAVID WILSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: DAVID WILSON Affiliation: Jun. 16, 2026 David L Wilson, Retired, this will affect my ability to manage, in real time, my retirement investments. Predicting performance is a key part of my requirements.

Get Outlook for iOS

David Wixom — Jun 16, 2026
Subject: S7-2026-15 Comment From: David Wixom Affiliation: Jun. 16, 2026 David Wixom Retired Teacher
Honestly Matters… You our government write the rules we follow. Keep it accountable!

David Wynn — Jun 16, 2026
Subject: S7-2026-15 From: David Wynn Affiliation: Jun. 16, 2026 If you want to change it make it by changing it to weekly or monthly reporting like the average American does with their paychecks. Why make it easier for them to hide profits?

David York — Jun 16, 2026
Subject: S7-2026-15 Comment From: David York Affiliation: Jun. 16, 2026 This is NOT good for investors. I want visibility into the company I invest in. Six months is too much time in the dark. David York, government analyst contractor.

Sent from my iPhone

David York SR — Jun 16, 2026
Subject: S7-2026-15 Comment From: David York SR Affiliation: Jun. 16, 2026 Very simple. Discrimination and violating SEC and FEDERAL Laws.

David Zeff — Jun 16, 2026
Subject: S7-2026-15 From: David Zeff Affiliation: Jun. 16, 2026 Please preserve quarterly reporting and the liability for false statements. I lived through Enron. We all know how dangerous it is to let corporations hide facts and lie about performance.
David Zeff
Retired Attorney
Corte Madera CA
zefflaw1@aol.com

Sent from DMZ iPhone

Dawn Adams Miller — Jun 16, 2026
Subject: Comment on quarterly reporting rules change From: Dawn Adams Miller Affiliation: Jun. 16, 2026 While I appreciate that short-term-ism has its problems (improving competitiveness that sometimes hurts profits, higher admin expenses, increased earnings pressure) I think that having quarterly reporting improves public transparency, reduces investor uncertainty, and reduces the risk of fraud (and who isn't worried about that these days!!!). There's no silver bullet here but I feel you need to err on the side of the consumer/investor and not on the side of the company. Without the former there wouldn't be the latter.
Sent from my iPhone

Dawn Hunt — Jun 16, 2026
Subject: S7-2026-15 From: Dawn Hunt Affiliation: Jun. 16, 2026 Made a simple comment: I am a

retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of my family. Please leave the rules as
 they are. Dawn Hunt, retired 34677

Dawn Walker — Jun 16, 2026
Subject: S7-2026-15 From: Dawn Walker Affiliation: Jun. 16, 2026 Leave it the way it is! There's too little accountability already! No get out of jail free cards! The public don't get them...It's sad that lead by example is going out the door. Elected officials
 will be the biggest criminals.

Yahoo Mail: Search, Organize, Conquer

Dayna Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dayna Jones Affiliation: Jun. 16, 2026 Speaking as a retired person on a fixed income based on investments and social security, PLEASE keep the reporting quarterly! I can not afford to lose my retirement I have saved so long for and end up on the street just so some billionaire can have an extra billion they don't need.

Daysha Deen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Daysha Deen Affiliation: Jun. 16, 2026 As an investor it is of extreme importance that I'm able to protect my assets and investments. I have the right to see how a company is performing. These corporations don't need any more favors from the government. Tax them and pay off this ridiculous debt our country is drowning in.
Sincerely,
Daysha Deen

Sent from my iPhone

DB Wooster — Jun 16, 2026
Subject: S7-2026-15 Comment From: DB Wooster Affiliation: Jun. 16, 2026 Transparency is crucial for just and fair economic opportunities. Keep the reporting quarterly. Reducing it will give the average person less opportunity, less information to make good decisions, and increases the growing wealth inequities in our country. It also reduces accountability. Keep the reporting at least quarterly.

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Sent with GMX Mail app

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dbrownsmail68 — Jun 16, 2026
Subject: S7-2026-15 Comment From: dbrownsmail68 Affiliation: Jun. 16, 2026 Keep quarterly financial reporting of PUBLIC COMPANIES in place! As a member of the retail investment

community we REQUIRE transparency and accountability, PERIOD

Sent from my Galaxy

DC — Jun 16, 2026
Subject: Comment on S7-2026-15 From: DC Affiliation: Jun. 16, 2026 Diana T, Credit Underwriter, California: hi, it would be great if we keep reporting to quarterly. As a low-income earner, it would be nice to be knowledgeable of what little investments I have and try my best to better invest in my future. I dont have access to insider trading and I would like to continue to believe I am making a difference in my future with the knowledge of quarterly reporting.

DC M — Jun 16, 2026
Subject: S7-2026-15 Comment From: DC M Affiliation: Jun. 16, 2026 This is a terrible idea . We need more information and transparency not more room for bad acts to grow unnoticed . Please don’t add to the ruination of our nation with this bad plan.

Darlene C Matthews

DC M — Jun 16, 2026
Subject: S7-2026-15 Comment From: DC M Affiliation: Jun. 16, 2026 This is a terrible idea . We need more information and transparency not more room for bad acts to grow unnoticed . Please don’t add to the ruination of our nation with this bad plan.

DCM

Dean — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dean Affiliation: Jun. 16, 2026 Corporations must be held accountable
They are allowed to screw there employees, now they want to screw the investors also. I SAY NO

Dean Barsaleau — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dean Barsaleau Quarterly reporting protects individual investors. The short-termism diagnosis doesn't justify this remedy. The companies most likely to opt out are the ones where oversight matters most.

Dean Philbrick — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dean Philbrick The proposal relies on the theory that quarterly reporting results in short-termism by corporate managers. Research by the CFA Institute studying this same maneuver in the U.K. market found that reporting frequency has no measurable impact on corporate investment behavior. The companies that opt-out are the ones where oversight matters most. Smaller, less-followed businesses will operate with less scrutiny. Reducing reporting requirements for such companies makes them harder to monitor, not easier to own. Quarterly reporting protects small investors. Semi-annual reporting will double the information gap between ordinary shareholders and insiders. Such a gap is where volatility, uncertainty, and mistrust grow. Reg FD moved toward leveling the playing field. This proposal does the opposite.

Deana Patrick Retired, engineer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Deana Patrick Quarterly reporting is the cornerstone to supporting our retirement community. While long term stability is the goal, timely visibility is key to achieving that goal. Times of high inflation, like these, significantly impact a company solvency. It is critical to make timely decision on such companies. Not to mention, that their taxes support the government infrastructure. Delayed reporting could cause a loss of tax revenue as companies delay payment and disappear before review and reporting

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Deanna Cox — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deanna Cox Affiliation: Jun. 16, 2026 The quarterly reporting needs to remain in force to protect shareholders and the public.

Sent from my iPhone

Deb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deb Affiliation: Jun. 16, 2026 Debra Halteman- Quarterly reporting is very important for financial purposes. Upto date accounting for all firms handling funds is necessary to ensure all monies are accounted for.

Sent from my iPhone

Deb Kratz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deb Kratz Affiliation: Jun. 16, 2026 No. Please.

Deb McNamara — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deb McNamara Affiliation: Jun. 16, 2026 Hell no! This country is one 🤮 big grift .

Deb Mullaney-Sliney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deb Mullaney-Sliney Affiliation: Jun. 16, 2026 Stop! Enough breaks for the rich insiders! Corruption at yet another level!

Deb Nass — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deb Nass Affiliation: Jun. 16, 2026 My name is Debbie N. I am now retired.
Keeping quarterly reports will leave less (or shorter) periods of time to get away with any tupe of fraud or cheating.
As a Minnesotan, we have learned to trust NO ONE in government or other agencies in power (and money). Quarterly reports/audits will help maintain honesty.

Deb Stevens — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deb Stevens Affiliation: Jun. 16, 2026 Given prevalent unethical business practices, I believe quarterly reporting is essential. The public requires timely information, not annual delays.

- Debbie Stevens, Retired Nurse

Deb Zimmerman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deb Zimmerman Affiliation: Jun. 16, 2026 SEC,

I'm writing to urge you to maintain quarterly reporting and not switch to semi-annual reporting. I, like so many other Americans, have worked hard my entire life to save for my retirement, which in my case is a mere seven weeks away. The thought of my hard earned savings being reduced so drastically is terrifying. "If it's not broke, don't fix it!"

Regards,

Deborah Zimmerman
13674 Brass Parkway
Rosemount, MN 55068

Debb — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debb Affiliation: Jun. 16, 2026 Quarterly reporting is not only better for investors allowing corrections to investments and mix of those investments, but also serves as a measure of accountability. Keep it!
Deborah Sterkowitz
Business Analyst, AZ

Regards,
Debbie Sterkowitz

Debbi Beichler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debbi Beichler Affiliation: Jun. 16, 2026 Why? I want to see what is happening to my investments. NO to quarterly reporting!

Debbie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Affiliation: Jun. 16, 2026 NO! It just gives more people like Trump, Republicans, MAGATS, Conservatives, other businesses & the Trump Administration 3 extra months every quarter to falsify their books, & they will!!
%0??%1 Deborah Kolda Former Manager at a CPA Firm Saw corruption from my boss for her Husbands business.

Yahoo Mail: Search, Organize, Conquer

Debbie Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Adams Affiliation: Jun. 16, 2026 Accountability is important to us all.

Debbie Baker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Baker Affiliation: Jun. 16, 2026 We should keep receiving quarterly statements!

Debbie Baker

Debbie Fehrenbach Motley fool community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Debbie Fehrenbach Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Debbie Felske — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Felske Affiliation: Jun. 16, 2026 Quarterly is more consistent and shows transparency. There’s no valid reason to change to twice a year reporting, there’s no benefit to the consumer.

Sent from my iPad

Debbie Flanagan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debbie Flanagan Affiliation: Jun. 16, 2026 We do not need less transparency
or any additional financial instability. In this technological era consistent quarterly reports should be seamless. Do NOT revert back to biannual reports.
It makes no sense and will further damage an already flailing economy!

Debbie Garrison — Jun 16, 2026
Subject: S7-2026-15 From: Debbie Garrison Affiliation: Jun. 16, 2026 We need more accountability- Not Less! Quarterly reporting is the Minimum it should be! Maintain the status quo!

Debbie Garrison

Debbie Hanson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Hanson Affiliation: Jun. 16, 2026 I am near retirement, and under the current administration, I'm not looking forward to that with anticipation so much as with fear. Stop acting as if the only people in this country whose financial situation matters are millionaires, billionaires, and now, yes, even trillionaires. Those of us who've saved what we could from our normal salaries for our futures deserve more representatiion and reasssurance than they do. Do not give them more opportunties to make their fortunes on our backs. Hold them more accountable, not less accountable. Do not allow them to report their actions less often than they already do.

Dr. Debbie A. Hanson

Debbie McDowell-Tate — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debbie McDowell-Tate Affiliation: Jun. 16, 2026 As a semi retired person living in Foley, Alabama the strength and transparency of my investments is paramount to my financial security both today and into the future. History has shown that less frequent reporting has lead to weaker returns and a woeful lack of transparency. Based on past performance during periods of semi annual reporting, my family would lose 38% of our retirement savings jeopardizing our financial security and increasing our need to rely on government programs. We have worked hard for decades while scrimping and saving to ensure retirement and this one act could wipe most of our efforts away.

Transparency through quarterly reporting makes for stronger returns and accomplishment of business goals. As a former CEO, our goals were reported on weekly internally and monthly to our stake holders. This process kept us accountable and on track to success. It seems that the corporations would want the same for their business success. In fact, it was the wise corporate leaders who went to quarterly reporting. Let us honor their wisdom and continue with quarterly reporting as it increases their success.

It enhances investor decision-making, increases market efficiency, and lowers the cost of capital. COMMITTEE ON CAPITAL MARKETS REGULATION · INDEPENDENT RESEARCH GROUP URGING THE SEC TO KEEP QUARTERLY REPORTING, 2026

Respectfully,

Debbie Michel
Semi Retired Non Profit Professional

Debbie McDowell

Sent from my iPhone which has a mind of its own regarding spelling.

Debbie Pesta — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Pesta Affiliation: Jun. 16, 2026 It should have been this way from the start. Honestly among Americans would change everything. No stealing no cheating or a single person having trillions of dollars when there are children sick, hungry and homeless along with many other Americans in need. God believes in giving,,helping not hoarding more money than 100 families could spend in a lifetime. Personally I don't know how they live with themselves. I know I couldn't

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Debbie Reynolds — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Reynolds Affiliation: Jun. 16, 2026 I lived in a community decimated when Enron crimes came to light. Their retirement, health care, and financial security gone through no fault of their own. Don’t undo the protections that grew out of this fiasco.

Debbie Stein — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debbie Stein Affiliation: Jun. 16, 2026 It is CRUCIAL that all investors KNOW the stratus of their money at least quarterly! It is our investment, therefore a need to know the status of OUR investments.

Sent from my iPhone

Debbie Van Dusen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debbie Van Dusen Affiliation: Jun. 16, 2026 Deborah VanDusen, retail manager. The importance of having quarterly reporting to those managing their futures is undeniable. It would be unacceptable to change to reporting only twice a year as it takes

vital information away from those who need it most.

Sent from my iPhone

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debbie.mothersbaugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: debbie.mothersbaugh Affiliation: Jun. 16, 2026 The public deserves more transparency, not less. Trust in government/large companies has already eroded. No reason to give CEO's less accountability. I rely upon a pension from a big company and could not survive if the fund was "Enron-ed". Debbie M., Tennessee

Sent from my Galaxy

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debbie7968 — Jun 16, 2026
Subject: S7-2026-15 Comment From: debbie7968 Affiliation: Jun. 16, 2026 Deborah Frawley, retired: I used to co-own my own business, when I sold it, it was important that the buyer could look at the books, same for investors. Why would anyone invest in a business that would not show their track record?

Debby Rising — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debby Rising Affiliation: Jun. 16, 2026 Debby Rising, Computer Engineer, CA. Quarterly reporting is necessary. How can we judge when to invest or when to divest when we aren't getting current updates to markets? Why would you even be thinking of such a thing other than to help corporations to hide their current conditions? I might start investing of foreign stocks that have more integrity.

Sent from my iPad

Deborah Arnason — Jun 16, 2026
Subject: S7-2026-15 From: Deborah Arnason Affiliation: Jun. 16, 2026 Quarterly reporting and especially the enforcement is more urgent today than ever. Let our public servants know we are not abdicating our power to cheating elected officials! We the People care. I live in South Carolina and have children and grandchildren who are suffering because of dirty air, water and food supply, several with asthma, while the tax cheats, insider traders and bribe takers further enrich themselves. Enough!
Thank you, Love, G'ma Deb Arnason, Pageland SC
PS The youngest of my 10 grandchildren is named Isaac. He has been sick with asthma so often his

dad nicknamed him, “I-Sick!” Please help!

Sent from my iPhone

Deborah Baldwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Baldwin Affiliation: Jun. 16, 2026 This is unfair as well as easy to manipulate for a company’s use. The last thing we need is increased deceit.

Sent from my iPad

Deborah Caracci — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Caracci Affiliation: Jun. 16, 2026 Stop this SEC!! Keep quarterly reports!!!!!

Yahoo Mail: Search, Organize, Conquer

Deborah Colbern — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Colbern Affiliation: Jun. 16, 2026 Deborah Colbern. Retired neuroscientist. I am sick and tired of what amounts to insider trading by individuals and corporations that are making policy and investment decisions on data that is not available to the public. This semi-annual reporting policy has been tried in other countries, found to be detrimental to public investors, and is reverting back to quarterly reporting.

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deborah foust — Jun 16, 2026
Subject: S7-2026-15 Comment From: deborah foust Affiliation: Jun. 16, 2026 WTF! Transparency! Accountability! A “legal” way to screw those without the inside knowledge? Shame on you!!

Deborah Good — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Good Affiliation: Jun. 16, 2026 Corporations have a great deal of control or influence, over the lives of Main St, USA. Chip by chip our protections are being removed. Don’t let this be one more chip. Main St has a right to see what is happening within the corporations we support. We ask that you do what is in our best interest.

Sent from my iPhone

Deborah Graham — Jun 16, 2026
Subject: File No. S7-2026-15 From: Deborah Graham How can requiring fewer reports on financials which affect millions ever be a good thin? You are putting the burden on people less equipped to understand to analyze the Financials. Why? Unless you are wanting to help corruption and bad management.

Deborah Kent-Cochran — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Kent-Cochran Affiliation: Jun. 16, 2026 Keep the reporting and stop fraud.

Sent from my iPad

Deborah Kirpach — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Kirpach Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency is necessary to insure confidence in both the government and in investing. Please make it your number one priority.

Deborah Lauersen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deborah Lauersen Affiliation: Jun. 16, 2026 Hello, I am writing about the issue of Allowing public companies to report earnings twice a year. This could lead to large losses for investors. I invest in the stock market and read reports and P/E ratios. The accuracy of that information is key to making informed investments. This is just one more way that corporations are trying to get out of being held accountable. What would be the point of doing this?
Deb Lauersen-Real estate owner.
York, Me.

Sent from my iPhone

Deborah Lopez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Lopez Affiliation: Jun. 16, 2026 Do not change the quarterly reporting to semi annual! Accurate information on securities is extremely important for investors. I worked in the Trust Department of a local bank. As a fiduciary, we were charged with making decisions that benefited our customers. Without frequent up to date information, we could not make good decisions for our customers. Semi annual reporting will make it easier for companies to hide fraudulent activities in their company. Do not let the reporting change to semi annual!
Deborah Lopez, retired bank Trust Department employee

Deborah Marshall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Marshall Affiliation: Jun. 16, 2026 I'm old, seasoned in the struggles of real life! For the sake of all who work, try to save, and dream of home ownership for their family... Stop this change! Nothing is more important to the success of America's faith in it's ruling leaders and governing organizations than trust! Don't destroy the protection of quarterly reporting!

Sent via the Samsung Galaxy S9+, an AT&T 5G Evolution capable smartphone
Get Outlook for Android

Deborah McGinley — Jun 16, 2026
Subject: S7-2026-15 From: Deborah McGinley Affiliation: Jun. 16, 2026 Stop crooking...we see you, we're not happy...stop this **** NOW!!!

Love you too much,
Momma
XXXOOOXXXOOO

Deborah Mcglothlin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Mcglothlin Affiliation: Jun. 16, 2026 This concept is ridiculous! We want quarterly reporting! WHO benefits from this? You?!?! Times are difficult enough without you adding to it.

Sent from my iPhone

Deborah McGraw — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah McGraw Affiliation: Jun. 16, 2026 Six months between reports is not enough.

Deborah Wall McGraw

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deborah mclaughlin — Jun 16, 2026
Subject: S7-2026-15 From: deborah mclaughlin Affiliation: Jun. 16, 2026 Do not take more of our money by hiding interim reports.
Keep it QUARTERLY.
Deborah Mclaughlin
Highland, MI, 48357

Deborah Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Miller Affiliation: Jun. 16, 2026 I believe that the change from quarterly reporting to semi annual reporting is bad for all. As a retiree who needs to maintain awareness of my portfolio, a six month time frame for company reporting is not sufficient. Please maintain the quarterly reporting requirement. Thank you,

Debbie Miller

Deborah Penney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Penney Affiliation: Jun. 16, 2026 Please maintain quarterly reporting for a fair playing field

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Deborah Sitarski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborah Sitarski Affiliation: Jun. 16, 2026 Why would the SEC cut reporting schedules in half?

Who does it benefit? Not me, an elderly widow in Southern Indiana.
As a stakeholder, taxpayer, and consumer I want to know- frankly, I NEED TO KNOW!!. Remember the ENRON fiasco in which people were hurt financially in myriad ways???? I am opposed to cutting reporting half. It does not help me, and I pay for the SEC and its staff, facilities and knowledge. In addition, I question why, if ever, this needs to none done, and why it is necessary to do it NOW?

Remember the mandate of the SEC is honesty, security and timelines.
I m retired, and I'm taking this opportunity to discourage you from this step. I oppose this proposal: keep QUARTERLY REPORTING!!!!!!!!!!

Deb

quote from his banned book, NIGHT: "I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented."
—Elie Wiesel, Holocaust Survivor and Nobel Laureate

Deborah Teich — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deborah Teich Affiliation: Jun. 16, 2026 Reporting should remain quarterly.
Deborah Teich, MT(ASCP)
Laboratory Consultant
Ft, Stockton, TX
This matters to me because I've worked hard, and saved for my retirement. I want to take care of my retírement. I only have my income.

Sent from my iPhone

Deborah Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deborah Williams Affiliation: Jun. 16, 2026 In favor. I want

to know as often as possible. Maybe even monthly!

Sent from my iPhone

Deborahann Menke — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deborahann Menke Affiliation: Jun. 16, 2026 Deborah Menke , Driver , I am a stock holder, I want the transparency. I want to know what is happening , quarterly , It is My Money I am investing. My money is and should never be kept secret for 6 months , at a time , it opens it up to fraud . Again it is NOT the companies money to go dark on it is every investors money. If it were Not for investors many companies would not be in business

Sent from my iPhone

Debra Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Brown Affiliation: Jun. 16, 2026 We The People have spoken and We The People want all government agencies to stop trying to **** over the American Citizens. All reports should be kept quarterly no more stealing from the American Citizens.

Get Outlook for Android

Debra Carroll — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Carroll Affiliation: Jun. 16, 2026 Nope, this is counter intuitive to the invester!

Debra Driskill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Driskill Affiliation: Jun. 16, 2026 We need good reliable consistent and timely information to make decisions. There is no reason to stop quarterly reporting. Thank you for your attention to this matter.

Debra Driskill

Debra Hutchins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Hutchins Affiliation: Jun. 16, 2026 This would give companies more time for fraud to grow.

Debra Kelly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Kelly Affiliation: Jun. 16, 2026 ENRON was a disaster

that should never have an opportunity to be repeated. Quarterly reporting is a minimal requirement and must be kept in place.

In addition to quarterly reporting, why can “insiders” not be blocked from trades until after quarterly reporting is public information. Give them a brief 30-day window to make trades, but, only after quarterly reporting is public. Never, never should those with insider information be allowed to trade on their information.

Personally, I don’t believe anyone on a board, or employed at the highest levels of a company that is publicly traded should be allowed to own more than 1000 shares of the company for which they have a fiduciary interest.

Sent from my iPhone

Debra Kirk — Jun 16, 2026
Subject: S7-2026-15 From: Debra Kirk Affiliation: Jun. 16, 2026 Do not change the rules on CEO quarterly reporting. Before the rule, there was rampant fraud and other illegal doings. The longer it is between reports, the more chances they have to commit crimes and cover them up. This is completely unacceptable.
I am retired and living in Houston. The Enron debacle put a major dent in the entire city’s economy and it took quite a while for the job market to recuperate. Please do not make it easy for them to do it again.
I am sick to death of CEOs getting away with all kinds of illegal activities at the expense of their employees. It is inexcusable to allow it to continue. Please do not change the rule in any way unless you make it stronger, not weaker.
And while you are at it, make some rules prohibiting hedge funds from buying up houses in America’sneighborhoods and making them unaffordable for Americans to live in. It is a major driver of the housing crisis in America. Stop making it easier for rich people to cheat the rest of America out of what little we have.

Debra Kirk
“Respect science, respect nature, respect each other.”

Debra Konrath — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Konrath Affiliation: Jun. 16, 2026 I want quarterly reporting so I can better watch my investments. Debra Hadley Konrath.

Debra Rosman-Webber — Jun 16, 2026
Subject: S7-2026-15 From: Debra Rosman-Webber Affiliation: Jun. 16, 2026 Less accountability gives CEOs of corporations more room to hide. I am a long-time Nebraskan and we used to own shares of Enron stock. I remember the debacle, and the fraud and theft of so many investors’ money. Don’t change the law back to semi-annual reporting.

Debra Rosman-Webber
Retired
Omaha, Nenraska

Sent from my iPhone

Debra Salefski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Debra Salefski Affiliation: Jun. 16, 2026 Is it sheer laziness or finding an excuse to hide things better from investors? This is our only way to keep tabs on investments and all this does is make us not trust you!

Sent from my iPhone

Debra Tokheim — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Debra Tokheim Affiliation: Jun. 16, 2026 I oppose changing the SEC reporting. Please keep Wuarterly reporting,
Debra Tokheim RN retired WI

Sent from my iPhone

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debsvd — Jun 16, 2026
Subject: Comment on S7-2026-15 From: debsvd Affiliation: Jun. 16, 2026 NO, NEVER RETURN TO BI-ANNUAL REPORTING! World economies change very quickly and in order to respond intelligently to all these changes, investors need to have AT LEAST quarterly information from our brokerages! This also keeps businesses accountable and helps the issue of hidden transactions. The history of 6-Month reporting shows us that stock prices go down and investors lose up to a third of their investments! Please help keep the market honest and thriving by keeping quarterlies necessary!
Deborah Van Drunen
Retired but keeping up our home and property!
Crete, IL.
THIS matters to me and my husband because, at 75, we no longer have TIME to make up huge losses prior to possibly needing our invested money. We are, as many our age are, facing possibly needing outside care for medical or physical disability issues. This could be someone coming in the home to help, nursing home care, rehab care, and long-term nursing care. All types of care are EXTREMELY EXPENSIVE, and we have saved & invested to be able to provide this care for ourselves! Should we lose a substantial portion of our investments, that burden would be shifted to our children, IF they were able to help, or to public aid. Our CHOICE is to provide for ourselves, and that is increasingly difficult with inflation, loss of our home value in Illinois due to high property taxes, and the high taxes we pay for all things in Illinois! We do most of the work here ourselves, drive 2010 vehicles, and live an average lifestyle in order to preserve our money. PLEASE help us stay on a self-sufficient path by requiring businesses to report their activities in a QUARTERLY BASIS to minimize fraud and keep the stock market from declining! We need a government agency ON OUR SIDE instead of working against us!!
Thank you for taking time to read about our situation!!

Sent from my iPhone

Dee McConnell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dee McConnell Affiliation: Jun. 16, 2026 As I understand it, less reporting may lead to less transparency. In turn, it gives companies much more leeway.
The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount.
Please consider the Everyman's opinion.

Sent from my iPhone

Deena Lynk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deena Lynk Affiliation: Jun. 16, 2026 Deena H. Lynk, teacher, hoping to retire one day after working for thirty years saving in investments accounts like normal, non-wealthy, everyday Americans everywhere. Do not eliminate quarterly reporting! It will be harmful to everyone depending on transparency to keep their investments safe!

Sent from my iPhone

Deidra Veroneau — Jun 16, 2026
Subject: S7-2026-15 Comment From: Deidra Veroneau Affiliation: Jun. 16, 2026 From what we have been learning about fraud this past year, I think things need to stay as they are. There are too many people out there that are only interested in their well-being. I think
it might be a tempting time frame to get the ball rolling. I vote to keep things as they are.

Yahoo Mail: Search, Organize, Conquer

Deirdre Diamint — Jun 16, 2026
Subject: S7-2026-15 From: Deirdre Diamint Affiliation: Jun. 16, 2026 This will destroy the upper middle class and create an impoverished class that has spent their entire working lives paying and saving only to lose half when they retire. Don't do this.

Deirdre Diamint

Deirdre Kevorkian — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deirdre Kevorkian Affiliation: Jun. 16, 2026 We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life

savings. It really is the top vs down with this regime. Show some concern for the average American

Deirdre Kevorkian Develop enough courage so that you can stand up for yourself and then stand up for somebody else.”- Maya Angelou

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Del Voth The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Del Voth I believe that quarterly reporting protects an individual investor and the short-termism does not justify the remedy. Moreover, the companies most likely to opt out are the ones where oversight matters the most. I believe more transparency not less is the way to go!

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delacruzd1944 — Jun 16, 2026
Subject: S7-2026-15 From: delacruzd1944 Affiliation: Jun. 16, 2026 Keep it the way it is. U can't trust these people. Americans can't be trusted with money. Especially the rich that are never satisfied with how much money they have.It's a sickness in America. GREED

Sent from my Galaxy

Della Albury — Jun 16, 2026
Subject: S7-2026-15 From: Della Albury Affiliation: Jun. 16, 2026 As a stockholder I want to to see how my holdings are doing quarterly not biannually!

Sent from my iPhone

Dena Dobbs — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dena Dobbs Affiliation: Jun. 16, 2026 There is no justifiable reason for ending quarterly reporting except and only for the use of more powerful or affiliated people to gain while smaller investors or potential investors to be at a disadvante comparatively. That is nothing but sick and made up of nothing but corruption and greed. Those behind such a change should be ashamed to call themselves human which is why I believe the lower classes will eventually kill and eat the rich because those with obviously aren't human anymore now anyways, why not let them feed those they've taken from for so very long now. Every great political figure that has made America great and promoted equality and freedom weeps in the beyond about the state of this country now. I am so ashamed to be American now, our people are nothing to be proud of

anymore, none that the world sees that is. The common citizen still knows right from wrong which is why they are suffering so greatly. No, corporate big guys have gotta have fewer inside tricks not more. This is such a bad idea ..but seems to be the norm anymore. It is so shameful to be an American BCS of people behind bug money/business anymore. Sincerely yours, Dena Dobbs Owner operator Ladybugs Lawn and Home. Inola, OK

Dene Rowe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dene Rowe Affiliation: Jun. 16, 2026 Leave it quarterly reporting no reason to change! Less reporting opens up fraud opportunities as if there's not enough already
Dene Rowe
Maintenance technician

Sent from my iPhone

Denis Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denis Smith Affiliation: Jun. 16, 2026 Going to a six month reporting cycle would change how I invest. Why change what is not broken. Advantage to corporations not to the stock holder. Denis Smith Retired

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Denise Baker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Denise Baker Affiliation: Jun. 16, 2026 This is going to hurt people who can't afford it to. Corporations are the only ones who will benefit

Sent from my iPhone

Denise Benoit — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Denise Benoit Affiliation: Jun. 16, 2026 Denise Benoit, retired, Oklahoma. We have worked hard and lived more conservatively than needed so that we could have money to enjoy in our retirement. Transparency is vital to keeping everyone honest and we do not want it changed to twice a year instead of semi annually. We are middle class and the fabric of this country and by damaging our ability to live a comfortable life you are creating a third world nation.

Sent from my iPhone

Denise L Shipley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Denise L Shipley Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Big corporations do not need legalized "insider" trading. They get enough breaks as is; it is not fair to get over on individual investors any more than they already do.

Denise Lau — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Denise Lau Affiliation: Jun. 16, 2026 I like getting the figures quarterly, and I hope that stays.

Sent from my iPhone

Denise Leroux — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denise Leroux Affiliation: Jun. 16, 2026 Dear SEC - I urge you to retain the current reporting requirements for big business. In the current environment in particular it's paramount to promote transparency that feeds economic projections for all, not just the elite few.
Respectfully,
Denise Leroux
Retired former business owner

Denise

Denise N — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Denise N Affiliation: Jun. 16, 2026 Please do not do this! This is wrong!

Thank you!

Denise Nestor

Denise Phillips — Jun 16, 2026
Subject: S7-2026-15 From: Denise Phillips Affiliation: Jun. 16, 2026 4 times a year, period

Sent from my iPhone

Denise Previte — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denise Previte Affiliation: Jun. 16, 2026 Why would you even consider this unless the plan is to cheat?

Yahoo Mail: Search, Organize, Conquer

Denise Selvage — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denise Selvage Affiliation: Jun. 16, 2026 Dear SEC,

I prefer reporting to be quarterly because of the runup to 2008. As an investor, I have more information to make informed decisions.

Thank you,

Denise Selvage
317.509.8434

Dew knot trussed yore spell chequer two fined awl yore mistakes
-Brendon Hills

Denisha Ukpe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denisha Ukpe Affiliation: Jun. 16, 2026 Denisha, Finance Professional

Please do not change the filing requirement from quarterly to semi-annually. This is detrimental to investors and lenders.

Dennis Adam — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dennis Adam Affiliation: Jun. 16, 2026 Please keep the quarterly earnings report. I need this information to keep my retirement portfolio up to date and relevant. Dennis Adam, retired in Seattle.

Sent from my iPhone

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dennis arterburn — Jun 16, 2026
Subject: S7-2026-15 From: dennis arterburn Affiliation: Jun. 16, 2026 Save it

Thank you,
Dennis Arterburn

Dennis Bole — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dennis Bole Affiliation: Jun. 16, 2026 dennis bole. vp operations. ohio. leave it the way it is. the public and investors should have access to this information. if they have something to hide. it is not good.

Get Outlook for iOS

Dennis Feehan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dennis Feehan Affiliation: Jun. 16, 2026 Colonel Dennis Feehan, Training Coordinator. Keep the Quarterly standard. The common man and woman needs as much disclosure and information as possible to make sound decisions. And as we all know the less something is visible the chances of more problems arise, whether that be malicious or unintentional.

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Sent with mail.com Mail app

Dennis Kochvar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dennis Kochvar Affiliation: Jun. 16, 2026 Stop selling this corrupt practice to the American people.

Sent from my iPad

Dennis Nowak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dennis Nowak Affiliation: Jun. 16, 2026 Without quarterly reporting, capitalism is DEAD ! Without quarterly reporting, the world economy will spiral downward into a long, protracted depression and potentially leading to a global war.

Dennis O'Connor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dennis O'Connor Affiliation: Jun. 16, 2026 SEC... please keep Quarterly Reporting...!! Let's keep everyone honest..

Yahoo Mail: Search, Organize, Conquer

Dennis Reid — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dennis Reid Affiliation: Jun. 16, 2026 I strongly oppose the proposed six month non-disclosure rule. It will seriously hurt the transparency and honesty of

business, and no one will benefit, except those seeking to hide information for dishonest purposes. Don’t give the foxes six months to escape from the henhouse.

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dennis sigman — Jun 16, 2026
Subject: S7-2026-15 Comment From: dennis sigman Affiliation: Jun. 16, 2026 Public companies need to be openly visible. I want to know who is using my monies and how. 6 months is too long without scrutiny.

Best regards in dental wellness,

Dennis A. Sigman, DDS
Committed to beautiful smiles!

Sent from my iPhone

Denny Brewton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Denny Brewton Affiliation: Jun. 16, 2026 Dear Sirs and Madams:
Lengthening the reporting period defeats the purpose of the SEC in monitoring businesses in a timely and preventative manner. Americans deserves financial transparency in the businesses that impact their daily lives. We're sick of fraud and the attempts to cover it up.

Denise L. Brewton
10302 Etheridge Road
Pensacola, Florida 32507

Derek Fisher — Jun 16, 2026
Subject: File No. S7-2026-15 From: Derek Fisher I write to respectfully urge the Commission to reconsider its proposal to reduce the frequency of mandatory periodic reporting. The proposal rests on a theory that, however intuitive, does not survive contact with the available evidence: that quarterly reporting drives short-term thinking among corporate managers, and that lengthening the reporting interval would therefore encourage longer-term investment. The real-world record points the other way. The most directly relevant evidence comes from the United Kingdom, which ran a natural experiment on precisely this question. The U.K. mandated quarterly reporting beginning in 2007 and then dropped that requirement in 2014. A study published by the CFA Institute Research and Policy Center examined corporate behavior across both transitions, tracking capital expenditures, research and development spending, and investment in property and equipment before and after each regulatory change. The finding was clear: reporting frequency had no material effect on how much companies invested. Firms that stopped reporting quarterly did not begin investing more for the long term, and firms that started reporting quarterly did not invest less. What reporting frequency did affect was the quality of information available to ordinary investors. More frequent reporting was associated with greater analyst coverage, more accurate earnings forecasts, and a richer overall information environment for anyone trying to evaluate a business. In other words, the data suggest that less frequent reporting imposes a real cost on the information available to the market while delivering none of the intended benefit. The authors of that study did not mince

words about the policy implication. If the goal is to encourage companies to think longer-term, reporting cadence is the wrong lever to pull. The actual drivers of corporate short-termism lie elsewhere: in executive compensation structures, in incentive misalignment throughout the investment chain, and in governance failures. None of these is addressed by cutting the frequency of public disclosure. As Professor Shivaram Rajgopal of Columbia Business School, a co-author of the study, put it in a recent interview, the proposal is a solution in search of a problem; managerial myopia measured over three months will simply become myopia measured over six. The Commission would accept the cost of the change without securing the benefit it seeks. There is a further consideration that deserves the Commission's particular attention: the effect on retail investors. The theory animating this proposal concerns the incentives of corporate management, but its consequences fall hardest on individual investors, and in a direction opposite to what the theory would suggest. Quarterly reports are among the most important leveling mechanisms between retail and institutional investors in U.S. equity markets. Institutional investors have access to expert networks, channel checks, alternative data sets, credit-card spending panels, and direct access to management through conferences and private meetings, resources far beyond the reach of an ordinary investor. What the retail investor has is the quarterly filing. Reducing the frequency of that filing widens, rather than narrows, the information gap that already disadvantages individuals. For these reasons, I respectfully request that the Commission reconsider the proposed reduction in reporting frequency. If the Commission's concern is genuinely with corporate short-termism, I would encourage it to direct its attention to the incentive and governance structures that the evidence identifies as the actual causes, rather than to a disclosure requirement that protects investors without measurably harming long-term investment.

DEREK GIRLING — Jun 16, 2026
Subject: Comment on S7-2026-15 From: DEREK GIRLING Affiliation: Jun. 16, 2026 Transparency is key to healthy markets!
Please do not change the requirements!

Derek Girling
Long Beach, California

Sent from my iPhone
Please excuse typos!

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derek white — Jun 16, 2026
Subject: S7-2026-15 Comment From: derek white Affiliation: Jun. 16, 2026 My name is Derek White, and I am a retired Louisiana state worker. I live in Mandeville, LA. I currently have investments in several publicly traded companies. I am completely against ending quarterly reporting from public companies. If anything we need more reporting not less.

Sent from my iPhone

Derrick Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Derrick Johnson Affiliation: Jun. 16, 2026 Keep it Quartely because grift is horrible for the economy. Letting execs/politicians/criminals in ties scam the public weakens America.

Desiré Foard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Desiré Foard Affiliation: Jun. 16, 2026 We are small time investors trying to stay informed and protect our nest egg. Quarterly reports are quite important helping us make decisions. WE NEED THIS TRANSPARENCY.

Desiree Foster — Jun 16, 2026
Subject: S7-2026-15 From: Desiree Foster Affiliation: Jun. 16, 2026 We need guardrails to make sure companies aren't defrauding people again. Do not change the rules.

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desk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: desk Affiliation: Jun. 16, 2026 We need quarterly reports. Regulation and oversight is best for consumers.

Dorothy Speck-Kern

Sent from my Galaxy

Deva Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Deva Smith Affiliation: Jun. 16, 2026 Deva Smith, costume designer and teacher, Albuquerque NM
In order to keep the rampant corporate greed in check, they need to report AT LEAST quarterly. I believe the credit card and banking rules set in place by the Biden administration need to be reinstated. It would be nice if we the people could trust self regulation, but no we can’t.
Do not change the rules on quarterly reporting. Thank you

Deva Smith

Devin Johnson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Devin Johnson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The regulations that have been in place for 50 years have been there to protect consumer and business interests from fraudulent market extraction. Removing said regulations would significantly weaken our economy and increase the fragility of our global financial economy. Removing these

regulations corruption plain and simple.

Dewayne Eller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dewayne Eller Affiliation: Jun. 16, 2026 Quarterly reporting is not only necessary for businesses to ensure they are healthy but it's incredibly necessary for investors to be able to properly manage their investments and make informed decisions. Any business that refuses to quarterly report their status is both foolish and dishonest, it defeats the purpose of market management and spits directly on the idea of investors being treated as valued components of the free market system.

Dewayne Eller
dewayne.eller@gmail.com
+423.836.1104

Diana Brovero — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana Brovero Affiliation: Jun. 16, 2026 My name is Diana Brovero. I am retired and my income is dependant on my investments doing well, therefore my income is dependant on quarterly reports from the companies I am invested in. I oppose this plan to change the reporting to biannual. My livelihood depends on keeping the reporting quarterly.

Diana Corl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana Corl Affiliation: Jun. 16, 2026 We do NOT need to give Trump and the uber rich more ways to rob everyone else, and leave us holding the bag.

Sent from my iPhone

Diana Fickert — Jun 16, 2026
Subject: File No. S7-2026-15 From: Diana Fickert Reporting should remain on a quarterly basis

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diana hilton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: diana hilton Affiliation: Jun. 16, 2026 Keep the quarter reporting. That is what you are paid to do. Our money. Not yours. We worked years for this.
Diana Hilton, retired. Arizona.

Diana Kemp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana Kemp Affiliation: Jun. 16, 2026 Let people have access to their pension info quarterly. In 2008/09 it allowed me to see how much I was losing and where it was being invested. I moved it as soon as I saw it occur to an area that just paid straight 3%. Are you doing this so companies can hide losses longer?

Sent from my iPad

Diana Kuruc — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Diana Kuruc Affiliation: Jun. 16, 2026 Diana kuruc retired . Keep it quarry. We need (the USA) the money.

Sent from my iPhone

Diana LaRussa — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana LaRussa Affiliation: Jun. 16, 2026 Hiding your profits and losses from the citizens who are the poor public. What are you afraid of? Nothing ever happens to your greedy disclosures. So why hide now? What are you planning on doing?

Diana O'Loughlin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana O'Loughlin Affiliation: Jun. 16, 2026 Please keep our statements quarterly! Too much damage can be done to my money if I am not informed. I am retired and every dollar is important. Thank you, Diana O'Loughlin

Diana

Diana Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana Roberts Affiliation: Jun. 16, 2026 My retirement is in investments. I am not alone. Since pensions were done away with in the 1980s, almost everyone who has a retirement has it in investments. Of course there are many many people who don’t even have a retirement. Any changes that would compromise my ability and my money manager‘s ability to make decisions would be devastating. I urge you not to make this change.

Sent from my iPhone

Diana Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diana Roberts Affiliation: Jun. 16, 2026 My retirement is in investments. I am not alone. Since pensions were done away with in the 1980s, almost everyone who has a retirement has it in investments. Of course there are many many people who don’t even have a retirement. Any changes that would compromise my ability and my money manager‘s ability to make decisions would be devastating. I urge you not to make this change.

Diana Roberts,
San Jose California

Sent from my iPhone

Diana Ruggerio — Jun 16, 2026
Subject: S7-2026-15 From: Diana Ruggerio Affiliation: Jun. 16, 2026 A quarterly report should be required

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Diana Smith — Jun 16, 2026
Subject: S7-2026-15 From: Diana Smith Affiliation: Jun. 16, 2026 The past shows the future. STICK TO QUARTERLY REPORTING

Diane — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Affiliation: Jun. 16, 2026 Your mission is supposed to be to protect investors. Quarterly reports help everyone to make informed decisions.

Please vote against this change.
Diane Sawczyn

Diane Battista — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Battista Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!!!

Diane Beirwagen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Beirwagen Affiliation: Jun. 16, 2026 That makes it easier for companies to get away with deals, etc that are harmful to people!

Sent from my iPad

Diane Billy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Diane Billy Affiliation: Jun. 16, 2026 I review my funds and make decisions from that. 6 months is too long a time period

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Diane Bray — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Bray Affiliation: Jun. 16, 2026 Quarterly reports keep me updated on my finances. The reports tell me if I need to make changes to maintain my retirement accounts and income. Without the reports I wouldn’t know how to budget to insure I could pay my bills and buy groceries!

Diane Bray
678-612-9564

Diane Cassinari — Jun 16, 2026
Subject: S7-2026-15 From: Diane Cassinari Affiliation: Jun. 16, 2026 Quarterly reporting keeps everything Above-board...it it essential. Any less frequently is unacceptable.

Diane Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Davis Affiliation: Jun. 16, 2026 Enough. Make them keep on reporting to the public as they have been (obviously) forced to do. No scams allowed by them.

Diane Dunbar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Dunbar Affiliation: Jun. 16, 2026 As investors we deserve quarterly oversight

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diane eberle — Jun 16, 2026
Subject: File No. S7-2026-15 From: diane eberle Studies show this does not work.

Diane Goldfarb — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Diane Goldfarb Affiliation: Jun. 16, 2026 Quarterly reporting is necessary to maintain market stability and growth. Do not make moves to change it.

Thank you,
Diane Goldfarb
Bay Village, Ohio

Diane Hanson — Jun 16, 2026
Subject: S7-2026-15 From: Diane Hanson Affiliation: Jun. 16, 2026 Please keep accountability four times a year.

Sent from my iPhone

Diane Heslin — Jun 16, 2026

Subject: S7-2026-15 From: Diane Heslin Affiliation: Jun. 16, 2026 This is Trumps way of keeping people in the dark so he and his cohorts can manipulate the stocks so we can loose everything and not know for 6 months.
Are you under trumps threats? Makes us wonder if you are agreeing with him or are you obedient to our laws? Your choice and then we will know.

Diane Heslin — Jun 16, 2026
Subject: S7-2026-15 From: Diane Heslin Affiliation: Jun. 16, 2026 This is Trumps way of keeping people in the dark so he and his cohorts can manipulate the stocks so we can loose everything and not know for 6 months.

Diane Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Jones Affiliation: Jun. 16, 2026 Diana Jones, retired. Keep SEC reporting quarterly. Protect consumers from the kind of fraud that permeates our current government. Oversight is important, especially in the current administration.

Diane Kenney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Kenney Affiliation: Jun. 16, 2026 Do not reduce quarterly reporting. Individual investors and financial managers require this information at least quarterly to plan and advise. Leave it as it is.

Sent from my iPhone

Diane Murphy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Murphy Affiliation: Jun. 16, 2026 Keep quarterly reports. Need to keep numbers in the open

Sent from my iPhone

Diane Pease — Jun 16, 2026
Subject: S7-2026-15 From: Diane Pease Affiliation: Jun. 16, 2026 SEC needs to keep things the way they are! Too many people running the show to benefit their own agenda's!

Sent from my iPad

Diane Philippe — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Diane Philippe Affiliation: Jun. 16, 2026 We tried this once, and it was devastating. Do not do this again!!

Diane Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Rice Affiliation: Jun. 16, 2026 As a 68 year old who has worked hard to accumulate wealth- and who may need to make adjustments-- the change to this rule can result in a loss of income. Being able to know every quarter v every 6 months is key to my continued financial stability.
This only benefits the big guy and allows for grift and fraud to occur, unchecked, for longer periods of time.
VOTE NO
THANK YOU
Diane Rice

Diane Tuma — Jun 16, 2026
Subject: S7-2026-15 Comment From: Diane Tuma Affiliation: Jun. 16, 2026 Absolutely NO, NO, NO! The only people who will benefit from this are those who have something to hide. We cannot go backwards. I am a small business owner in California. I would have to dump my investments all together because I will not have the adequate and up to date information to make prudent investment decisions that help finance my business and keep my household running. This would jeopardize my retirement savings as well. Do not let them cheat the small investors in favor of the large corporate ones. - small business owner.

Sent from my iPhone

Diane Weiss — Jun 16, 2026
Subject: File No. S7-2026-15 From: Diane Weiss I am writing to say that i do not think the SEC should change the reporting perdiod from quarterly to semi-annually. This change would reduce the information provided to me as an individual investor. it also reduces the need for proper oversight by auditors and audit committees when you reduce the requirement to report. Risks, opportunities and historical information need to be reported to public individual investors in a timely manner and every 6 months is not adequate.

Diann Suttle — Jun 16, 2026
Subject: S7-2026-15 From: Diann Suttle Affiliation: Jun. 16, 2026 We need to have this stay with 4 quarters!!!

Dianna Cleavinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dianna Cleavinger Affiliation: Jun. 16, 2026 Keep it Quarterly, they need to be accountable, and six months is to long!

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dianna darner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: dianna darner Affiliation: Jun. 16, 2026 Transparency is the key to good government, it provides accountability to the people.

James Madison stated that the government without public information and in this case transparency is the “prelude to a farce or tragedy”, every cent that I have invested I have earned. I have contributed money to Social Security and Medicaid Medicare through my taxes. I’m not only deserve I demand that companies be made to provide the unvarnished truth of their financial health. While there’s no guarantee that Investments will provide a positive rate of return, party spend time doing my due diligence to research and invest in companies based on their reporting data. If that data is delayed, then my financial stability is put at risk because I cannot make decisions on my positions in a timely manner. This rule change could also lead to increased lawsuits costing taxpayers millions.

Sent from my iPhone

Dianne Bryant — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dianne Bryant This potential devaluation sounds like a scam to take what the average investor has put into their investments. So i say no. Or give people time to divest their investments first

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Dianne Buckhout — Jun 16, 2026
Subject: S7-2026-15 From: Dianne Buckhout Affiliation: Jun. 16, 2026 I was an expat in KSA when the Enron was going on. It hurt so many people because a CEO was allowed to cheat. He knew it, the govt knew it.

Sent from my iPhone

Dianne Ingham — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dianne Ingham Affiliation: Jun. 16, 2026 KEEP quarterly reporting!!!

Sent from my iPhone

DiAnne Karas — Jun 16, 2026
Subject: Comment on S7-2026-15 From: DiAnne Karas Affiliation: Jun. 16, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Rev DiAnne Karas, CRPC, RN, MBA
Sidney Ohio

Sent from my iPhone

Dianne Kerr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dianne Kerr Affiliation: Jun. 16, 2026 This is a terrible idea.

Who wants to go back to 1955? This will result in a big loss for the general public. Dianne Kerr, Emeritus Professor, Stow, Ohio

Dianne Kerr
(330)612-0345

Dianne Magee — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dianne Magee Affiliation: Jun. 16, 2026 DianneMagee.
Retired from Sr. Technical Writer
Private and government contractors.

We know that many companies overpay their execs. Also, trade stocks based on insider tips. This should continue to be reported quarterly, not creative bookkeeping every 6 months. Transparency is important to those of us living paycheck to paycheck. Thank you.

Dianne Meeker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dianne Meeker Affiliation: Jun. 16, 2026 I am Dianne Meeker, 80 years old, retired and I have been a small business owner and worked in retail for many years. We were raised with the idea that “if it ain’t broke, don’t fix it” and it gave us a good economy where EVERYONE was held accountable! There is no shortcut to doing things the right way and the public deserves to know what the businesses they support are doing, so this CHANGE is NOT NEEDED.

Sent from my iPhone

Dianne Papes — Jun 16, 2026
Subject: S7-2026-15 From: Dianne Papes Affiliation: Jun. 16, 2026 We are beyond fascism. Stop it now!

Dianne M Papes

Dianne Pelletier — Jun 16, 2026
Subject: S7-2026-15 From: Dianne Pelletier Affiliation: Jun. 16, 2026 We all need to do more, to stop this moral erosion. Especially the people we pay to watch our backs...because , we're not covered. Dianne Pelletier, retired.

Dianne Rentschler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dianne Rentschler Affiliation: Jun. 16, 2026 It is a necessary

safeguard

Dianne Rentschler

612/720-5553 cell
952.941.1454 home

Dianne Smith — Jun 16, 2026
Subject: S7-2026-15 From: Dianne Smith Affiliation: Jun. 16, 2026 My name is Dianne Smith, and I am just a common citizen of the United States of America. I oppose this change in quarterly reporting! Corporations need the accountability, as do the citizens of this country.

We need to know which corporations have CEO's that follow the rules and those that are so callus, they feel they can get away with anything. Our great Country has set up some "checks and balances" and removing them is stepping backwards to a time when corporations and companies had free reign to do absolutely anything they pleased.

I definitely oppose changing the quarterly reporting that is being proposed!

Sincerely,
Dianne Smith

Didi Schoen — Jun 16, 2026
Subject: S7-2026-15 From: Didi Schoen Affiliation: Jun. 16, 2026 This is just another grift for rich white men.

Diego Nogales — Jun 16, 2026
Subject: File No. S7-2026-15 From: Diego Nogales I am submitting this complaint because changing public company reporting requirements would reduce transparency for investors. Less frequent reporting would make it harder for ordinary investors to evaluate company performance, identify risks, and make informed decisions, while giving larger institutions and insiders a greater informational advantage. This is solely for the rich to get richer.

Dina Bizzaro — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dina Bizzaro Affiliation: Jun. 16, 2026 Quarterly reports are good.

Sent from my iPhone

Dio Candle Company — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dio Candle Company Affiliation: Jun. 16, 2026 My name is Natasha and I depend on quarterly earnings report for my retirement. Please do not approve this. The rich are rich enough already.

- Natasha

This message was sent from my iPhone. Please ignore any autocorrections and misspellings. If I'm using my phone and not my computer to send a message it must be important. I'm from the 1900s. Please be patient.

Dirk Vermeeren — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dirk Vermeeren Affiliation: Jun. 16, 2026 More often is more accurate and timely responses.

Sent from my iPhone

Dixie Oyster March — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dixie Oyster March Affiliation: Jun. 16, 2026 The only reason for you to hide your balance sheets is fraud and thievery.

Sent from my iPhone

Dixie Schulte — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dixie Schulte Affiliation: Jun. 16, 2026 Absolutely jeep the quarterly reporting, we need to know what our investments are doing. As a concerned citizen I want yo stay ahead of everything that will affect my livelihood. It is your Responsibility to watch out for our all American citizens, I worked hard for my money and i want to make sure it is invested correctly.

Respectfully,
Mrs Dixie Schulte
300 Glyn Cagny Rd
Ballwin, Mo 63021

Sent from my iPhone

Djuana Ivy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Djuana Ivy Affiliation: Jun. 16, 2026 This is necessary for investors and the public to know what is going on within a company.

Dog Lady — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dog Lady Affiliation: Jun. 16, 2026 Oh HELL NO.
I am sick & tired of the complete & utter focus being on profiteering at the expense of everything else. This is absolutely another outrageous effort to make the wealthiest wealthier while deliberately harming those with the least.

Dolly Holland — Jun 16, 2026
Subject: S7-2026-15 From: Dolly Holland Affiliation: Jun. 16, 2026 I support quarterly reports to weed out corruption faster!

Yahoo Mail: Search, Organize, Conquer

Dolores Hosler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dolores Hosler Affiliation: Jun. 16, 2026 Quarterly reports and earnings Please

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Dominic Graham — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dominic Graham Affiliation: Jun. 16, 2026 My name is Dominic Graham and I work as a technician recycling e-waste. Quarterly reporting keeps companies more accountable to the public. Increased accountability leads to improved investor trust, and improved investor confidence. A 6 month reporting window would allow corporations to keep investors in the dark, and weaken our defenses to corporate malfeasance. Keep the 3 month window!

Dominick Issi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dominick Issi Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY. I've personally seen too many corporations and businesses CHEAT! Even our present president is found to be a cheat and liar! WITHOUT those guardrails we will have literally HUNDREDS more on that cheating path!

Don Gundry — Jun 16, 2026
Subject: S7-2026-15 From: Don Gundry Affiliation: Jun. 16, 2026 It is a huge mistake to cut in half the required certifications mandated by 2002 act. The corrupt administration in Washington will love nothing more than to see less accountability in the business world. It will make it easier for crooks to accumulate wealth with less chance of recrimination for their corrupt and illegal actions.

Sent from my iPhone

Don Mauk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Don Mauk Affiliation: Jun. 16, 2026 Retain quarterly reporting

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Don Murray — Jun 16, 2026
Subject: S7-2026-15 From: Don Murray Affiliation: Jun. 16, 2026 Greetings,
Quarterly reporting was instituted as a check against a repeat of the type of financial abuses perpetrated by ENRON. It has worked to date. The only reason that elimination of this regulation would be proposed is that someone intends committing fraud and wants our government to leave the door open for them.

Regards,
Donald Murray
1526 Old County Farm Rd
Sophia, NC 27350
etoile@i-phemera.com

Don't look back, you're not going that way.

Don Schmidt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Don Schmidt Affiliation: Jun. 16, 2026 An emphatic “NO!” To this robbing of the American investing public.

Sent from my iPhone

Don Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Don Smith Affiliation: Jun. 16, 2026 This is ridiculous. The reasons given to change this are invalid and dangerous. Please leave the quarterly reporting window alone. Thank you.

Sent from my iPhone

Don Young — Jun 16, 2026
Subject: S7-2026-15 Comment From: Don Young Affiliation: Jun. 16, 2026 Quarterly earnings reporting should remain in place for mid cap companies and larger. The usefulness and transparency to investors and analyst is too important to compromise for corporate greed to make a few more dollars by eliminating the reports. Revealing who made such a request and why would be telling. I would bet it was not from investors or industry analysts and watch dogs. The most likely source is corporate accountants and CEO’s. It is bad enough that private equity groups corner most of the growth opportunities with no reporting at all. Why let the insiders be the only ones with data on

publicly trade companies? If the companies want public capital they owe the public regular accurate reporting other wise the knowledge paradigm is shifted towards the corporations and less fair to investors as the provider of the capital the corporations covet. If they don't want to report they can stay private and generate their own capital from profits and borrowing from banks and insurance companies.
Pink sheet and small cap. could have the option of semiannual or quarterly. Of course more Quarterly data would add to their credibility or they could save by generating semi annual data.

Sent from my iPhone

DONA ROBERTSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: DONA ROBERTSON Affiliation: Jun. 16, 2026 Your job is to be the provider of security for the public. Unregulated capitalism is devastatingly bad for the public. Do your job with integrity.

Dona I have always found that mercy bears richer fruits than strict justice.

Abraham Lincoln

Donald Antilla — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald Antilla Affiliation: Jun. 16, 2026 Please DO NOT implement this. Thank you.

From Don Antilla
Southbury, CT
203-592-8427

Donald Gregory — Jun 16, 2026
Subject: S7-2026-15 From: Donald Gregory Affiliation: Jun. 16, 2026 Let's stop putting the customer last. The CEOs have more than enough money and influence. What is your goal ? I don't think it has anything to do with the average American. Just the wealthy! This isn't the American Dream!

Donald Harvison — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald Harvison Affiliation: Jun. 16, 2026 With trading becoming the only way to build a retirement fund for the future since SS is going too rum dry, what else is left? If quarter reporting is changed to longer durations then your investments could be drastically before you know earning and company status to allow you to make investment changes. KEEP REPORTING AS IS....QUARTERLY HAS BEEM KEEPING THE USA STRONG. Donald Harvison

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Donald Hess — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald Hess Affiliation: Jun. 16, 2026 Dear SEC, I am retired and pay attention to a company's quarterly reporting to have a better understanding of its financial health. Having a semi-annual reporting creates a fog that hinders investments.
Thank you for considering my opinion, Donald Hess

Donald Johnstone — Jun 16, 2026
Subject: S7-2026-15 From: Donald Johnstone Affiliation: Jun. 16, 2026 Vote NO on S7-2026-15 as it opens more of a chance for fraudulent reports!

Donald Nunnally — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald Nunnally Affiliation: Jun. 16, 2026 Not in favor of this move

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Donald Pisman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donald Pisman Affiliation: Jun. 16, 2026 Being retired my funds are in retirement accounts. I expect to see if someone is stealing from accounts or a bad investment looses tax payers money

Sent from my iPhone

Donald VanHoosier — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald VanHoosier Affiliation: Jun. 16, 2026 Don VanHoosier , Retired , Prophetstown, IL. Stay with quarterly reporting, this seems like an excellent way to keep things transparent for the public.

Sent from my iPhone

Donald Vaughan — Jun 16, 2026
Subject: S7-2026-15 From: Donald Vaughan Affiliation: Jun. 16, 2026 We give corporations way too many outs when they do something wrong. Why should we give them any further breaks. No not reduce the quarterly reports to semi-annual.
Donald Vaughan
Harrisburg Pa

Donald Walizer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donald Walizer Affiliation: Jun. 16, 2026 Donald Walizer, Ph.D., CEO Executive Consulting Group. It's an axiom in my business: making decisions based on old data leads to disaster! Financial markets need accurate, up-to-date information in order to function properly. We need more, and better, financial reporting, not less.

Donavon Mehta — Jun 16, 2026
Subject: S7-2026-15 From: Donavon Mehta Affiliation: Jun. 16, 2026 SEC You guys are the last line of defense protecting the average investor and retirement funds. Making this change will open more opportunities for fraud and insider trading. Americans are
tired of being left holding the bags. CEOs, CFOs, Hedgefund managers never really lose, it's us the average Americans who always lose out. Please do YOUR PART to protect us. We're counting on you. Ty Rouzaan Mehta project manager UPS

Yahoo Mail: Search, Organize, Conquer

DonCandy Dittenber — Jun 16, 2026
Subject: S7-2026-15 Comment From: DonCandy Dittenber Affiliation: Jun. 16, 2026 Do you remember why the quarterly rule was put into place? I grew up believing that government served the people. This proposal only serves the corporations.

Donine Hedrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donine Hedrick Affiliation: Jun. 16, 2026 I need mine quarterly!!!

Sent from my iPhone

DONN — Jun 16, 2026
Subject: S7-2026-15 Comment From: DONN Affiliation: Jun. 16, 2026 Transparency in business is important for the financial health of the country. Keep it that way and do not make it less than quarterly.
D. Brandt RN San Diego, Ca.

Donna Beauchaine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Beauchaine Affiliation: Jun. 16, 2026 How can this be legal when the “insiders” can sell, bail or cheat. Can anyone say politicians at work and not for the people of America.

Sent from my iPad

Donna Becker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Becker Affiliation: Jun. 16, 2026 For nearly 20 years, my job took me often to the SEC. The SEC was an agency that strenuously pursued its mission to police Wall Street. I was always impressed by the determination of every staff person and every agency policy to hold corporations accountable to the public. Under the current administration, it has

become just another route for making corporations and their owners richer and the American people poorer in every regard. It's a shame to see the degradation of such an admirable agency. You have the power to bring the SEC back to its founding mission. Please use it to do so.

Donna Becker
Dayton, Ohio

Donna Brown — Jun 16, 2026
Subject: S7-2026-15 From: Donna Brown Affiliation: Jun. 16, 2026 Quarterly reporting keeps them involved and held accountable if they choose to lie they should be required to have jail time and payback of money they didn't count

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Donna Christman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Christman Affiliation: Jun. 16, 2026 Disgusting. The extra time for deceit is appalling. And WE the people are always left holding the bag.

D Christman, retired

DonnaC

Donna Corbett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Corbett Affiliation: Jun. 16, 2026 I worked for a company that cooked the books to continue financing. They went under eventually. They were raided by the FBI. Quarterly is not even enough. I might concede to 6 months if they have strong backing and steady management.

Donna Corbett
5162 Galen Ct, Floyds Knobs, IN 47119
812-399-2600

Donna Edwards — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donna Edwards Affiliation: Jun. 16, 2026 I am Donna Edwards, a retired physical therapist living in Knoxville, Tennessee. I worked very hard to pay off my student loan, mortgage, and other debts. I put as much as possible into my retirement. My husband did the same, but had to retire early because of medical problems.

Two years ago his sister passed away unexpectedly and we brought his autistic intellectually disabled adult nephew to live with us. This has added new emotional and financial challenges to our retirement years.

Our retirement fund is extremely important to our financial stability and we do not want to risk it

allowing companies to report less frequently.

Please ensure that quarterly reports continue for the stability of the financial markets for all of us.

Donna Edwards

Sent from my iPhone

Donna Favitta — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Favitta Affiliation: Jun. 16, 2026 Donna Favitta, retired. It is important to have transparency
in organizations. Every other business does quarterly reporting and it is essential to keeping track of your business.

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donna goldstein — Jun 16, 2026
Subject: S7-2026-15 From: donna goldstein Affiliation: Jun. 16, 2026 Oh terrific….open the door to ever more corruption why don't you ??? The country is already drowning from it so….NO!!!!
Donna Goldstein, retired educator
California

Donna Goodnight — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Goodnight Affiliation: Jun. 16, 2026 It is personal

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Donna Kirby — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Kirby Affiliation: Jun. 16, 2026 If I can't see whats happening to my money I will withdrawal it.

Sent from my iPhone

Donna Kube — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Kube Affiliation: Jun. 16, 2026 Investors should be able to get quarterly reports !

Donna Lormor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donna Lormor Affiliation: Jun. 16, 2026 Donna, retired, Washington. This movement would devalue my retirement savings. Do not allow this to happen!

Sent from my iPad

Donna M. Love — Jun 16, 2026
Subject: Sec Quarterly From: Donna M. Love Affiliation: Jun. 16, 2026 To protect investors, maintain fair and orderly markets, and facilitate capital formation in a timely manner
Sent from AOL on Android

Donna McRae — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donna McRae Affiliation: Jun. 16, 2026 Please do not return to this outdated means of financial reporting. These quarterly reports are essential to fact-based investing and protect investors.

Thanks for your attention to this matter.
Donna McRae

Sent from my iPhone

Donna Morgan — Jun 16, 2026
Subject: S7-2026-15 From: Donna Morgan Affiliation: Jun. 16, 2026 Quarterly reporting should be continued so another ENRON will never happen again. Many employees, investors, and retirees were ruined when they were not informed of properly about the company!

Donna Poter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Poter Affiliation: Jun. 16, 2026 No no no no no no no no no no no no no no no no no no no no no no no. No more opportunities to steal from us or hide things from us. Quarterly reporting at the minimum. Monthly would be better

Sent from my iPhone

Donna Price — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Price Affiliation: Jun. 16, 2026 Stop the fraud! People work hard for their money, don't take it away from them.

Donna Sorci — Jun 16, 2026
Subject: S7-2026-15 From: Donna Sorci Affiliation: Jun. 16, 2026 Protect all investors. Keep the reporting quarterly. Sunshine is the best disinfectant. Anything less, and dirty business practices will accumulate.

Donna Tsukayama — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donna Tsukayama Affiliation: Jun. 16, 2026 Changing the reporting would hurt the average American and our economy. This is such a bad idea. Why would

you put us back into the 1950's? We have technology to disseminate information.

Donna Tsukayama retired
SC

Donna Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Walker Affiliation: Jun. 16, 2026 Donna Walker- Retired North America Quality Lead
Six months is way too long! It is unfair to expect investors to guess how a company is performing over half year period. Please do not continue to change rules in favor of CEOS while making it more difficult for investors to make data driven decisions

Sent from my iPhone

Donna Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Williams Affiliation: Jun. 16, 2026 Quarterly reporting is a critical component for maintaining transparency in capital markets. It should be non-negotiable if the SEC wants to maintain sound capital markets for all investors. .

DONNA F. WILLIAMS
949-300-2399

Donna Wood — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donna Wood Affiliation: Jun. 16, 2026 Leave it as is…quarterly! There had to be oversight on this.

Sent from my iPhone

Donna Young — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Donna Young Affiliation: Jun. 16, 2026 Retired now but worked in Administration in various companies. Why on earth would you choose less reporting when quarterly has proven to be so much more positive?

Donnie Napier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donnie Napier Affiliation: Jun. 16, 2026 Why would this absurdity even be a consideration? With the amount of corruption that we already have in this country on the political scale as well as the private sector this is absolutely unacceptable!

Sent from my iPhone

Donnie Vanderford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Donnie Vanderford Affiliation: Jun. 16, 2026 This is not a good idea. Let's keep these big companies transparent and honest.

Doreen Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Doreen Clark Affiliation: Jun. 16, 2026 Keep quarterly

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Dori Driscoll — Jun 16, 2026
Subject: S7-2026-15 From: Dori Driscoll Affiliation: Jun. 16, 2026 That law was put in place to keep corporations honest. Since they all produce quarterly reports regardless, there should be NO reason for change. American tax payers shouldn’t be held responsible for bailing out these massive companies due to their irresponsibility or criminal activities. Doris Driscoll, California

Sent from my iPhone

Doris Adebanjo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Doris Adebanjo Affiliation: Jun. 16, 2026 This idea of ending quarterly reports is preposterous and egregiously wrong.

It would be extremely unfair to those people who are not insiders and who would loose this money when something is going on which would bring values down yet anyone that has inside knowledge gets to pull out of the investment.

Doris Gleason — Jun 16, 2026
Subject: S7-2026-15 From: Doris Gleason Affiliation: Jun. 16, 2026 Don't you Powers That Be.... get ENOUGH OUT OF LIFE, WHILE THE REST OF US THAT PAY OUR FAIR TAXES GO TOTALLY BROKE??? WE THE PEOPLE HAVE HAD ENOUGH OF YOU CULPRITS ROBBING OUR HARD EARNED DOLLARS!!
PAY YOUR FAIR TAXES!!! I CAN'T WAIT TILL YOU ALL ARE IN FRONT OF YOUR MAKER, BEGGING FOR YOUR SPIRITUAL LIFE, WHEN YOU SEE NOTHING BUT LUCIFER IN YOUR SIGHT, CHASING YOU DOWN!!
🤦‍♂️🤬🤮💩

Dorothy Campbell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dorothy Campbell Affiliation: Jun. 16, 2026 Don't revert back to old ways. It will cost people their retirement. I'm Dorothy Campbell and I live and work in Muskegon Michigan.

Dorothy Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Davis Affiliation: Jun. 16, 2026 This is wrong. What do they have to hide? I am an American watching the country I love be turned into a dictatorship. My ancestors and my generation fought hard to make this a Republic Democracy. It's not right to start hiding needed information!!!

Dorothy Halligan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Halligan Affiliation: Jun. 16, 2026 Don't do it! Transparency equals honesty!

Dorothy Houston — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Houston Affiliation: Jun. 16, 2026 Do what you know is right and stop trying to get over on people. Stop the lying, stealing, coverups, corruption, and evil. KEEP IT QUARTERLY!!!! Sowing and reaping is very real. Don’t let your wrongdoings destroy you. Be human!!!

Sent from my iPhone

DOROTHY ODIORNE — Jun 16, 2026
Subject: S7-2026-15 From: DOROTHY ODIORNE Affiliation: Jun. 16, 2026 Dorothy M. Odiorne - Retired
To lesson the chances of fraud!

Sent from my iPhone

Dorothy Roach — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Roach Affiliation: Jun. 16, 2026 As a retired CFO and CPA, I strongly support keeping the reporting quarterly. Companies close their books monthly to keep their pulse on the business, timely reporting to their owners is important

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Dorothy Schenk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Schenk Affiliation: Jun. 16, 2026 This would be so unfair. Another authoritarian tactic.

Dorothy Sullivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dorothy Sullivan Affiliation: Jun. 16, 2026 If you want to maintain integrity for all investors not just the few insiders then maintain the quartley rule. Otherwise, you are enabling cheating. Cheating in stockmarket and any investingvis just down right unethical and should always have legal consequenses for the cheaters.

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dottie hartsfield — Jun 16, 2026
Subject: S7-2026-15 Comment From: dottie hartsfield Affiliation: Jun. 16, 2026 My vote is NO! They already have advantages in ways to commit fraud.

Doug & Sherry Wagoner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Doug & Sherry Wagoner Affiliation: Jun. 16, 2026 Leave it alone. No hiding. Enough of the bull...

Doug Caudell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Doug Caudell Affiliation: Jun. 16, 2026 I am a retired CPA, and CFO of several small public companies in the range of $50 to $100 million in sales. It took a lot of time to prepare quarterly flings, but the filings did provide good information regarding the trends in the business in both good times and bad times. I also appreciate reviewing quarterly information on companies that I have invested in. A lot can change in a six month period.

Doug Gorecki — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Doug Gorecki Affiliation: Jun. 16, 2026 I want and I request quarterly financial reporting requirements to stay in place. My financial health is at risk if it changes to bi-annual reporting as too much could go wrong financially in 6 months and it could contribute to market panic with retail investors.

Douglas Gorecki
San Antonio, TX
Sent from my iPhone

Doug Harvey — Jun 16, 2026
Subject: S7-2026-15 From: Doug Harvey Affiliation: Jun. 16, 2026 We need more enforcement not less. White collar criminals have run amok as it is.

amok as it is.

Doug Korman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Doug Korman Affiliation: Jun. 16, 2026 The Quarterly Reports need to be kept in place. They were put in place to ensure the shareholders and investors would be able to make better informed decisions and to keep the whole operation be more transparent.

D Korman

Doug Lawes — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Doug Lawes Affiliation: Jun. 16, 2026 Leave things as they are

Get Outlook for iOS

Doug McCorkle — Jun 16, 2026
Subject: File No. S7-2026-15 From: Doug McCorkle I OPPOSE the plan to drop company reporting requirements from Quarterly to twice a year

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Doug Nering — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Doug Nering Affiliation: Jun. 16, 2026 Changes would be bad for the general investing public because the data would still be there, but access would limited and create an unfair advantage for those with special connections. The current rules help assure financial responsibilty and integrity and reducing public reporting requirements is bad.

From Sixtymile

Doug Payson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Doug Payson Affiliation: Jun. 16, 2026 Please keep 10q recording requirement the same as it has been for the past unknown number of years. There can be no positive reason for extending the time frame another 90 days, other than to hide information.
Thank you
Doug Payson

Doug Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Doug Williams Affiliation: Jun. 16, 2026 Quarterly keeps things out in the open. When longer times are allowed between reporting, things will get sloppy and bad trends will be allowed to go on longer, before they are noticed. A bad idea.

Douglas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Douglas Affiliation: Jun. 16, 2026 Don't change ANYTHING regarding how the stock market reporting is done quarter to quarter !!!!!

Douglas Howey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Douglas Howey Affiliation: Jun. 16, 2026 D. Howey, Designer, keep the reporting quarterly so that my father and I can safely manage the small amount of money we have in our safety nets. If you continue to erode the social contract, you too will come to suffer. The masses will march and it will not be pretty for the greedy. Wake the **** up!

Sent from my iPhone

Douglas Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Douglas Jones Affiliation: Jun. 16, 2026 Keep doing it. Otherwise fraud will become an even bigger issue.

Sent from my iPhone

Douglas Meyerdirk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Douglas Meyerdirk Affiliation: Jun. 16, 2026 To whom it may concern,

We urge the SEC to retain the current standard of quarterly reporting. This is extremely important in this era of dramatic shifts in events that happen very quickly. Reporting every 6 months will leave investors in the dark and cost us significantly in the long run.

We strongly urge the SEC to not make this change!

Douglas Meyerdirk

Regional director of U.S. Branch of CCCI International
College Station, Texas

Dr Robert Varnam — Jun 16, 2026
Subject: S7-2026-15 From: Dr Robert Varnam Affiliation: Jun. 16, 2026 Maintain effective legislation and its enforcement.

Dr W.R. Lundberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dr W.R. Lundberg Affiliation: Jun. 16, 2026 The nation's capitalist system depends vitally on Integrity. The attempt by Insider traders to allow longer times to soak a company dry without Reporting to Investors is, in a word,

CORRUPT.

Dr Wayne R Lundberg
Leading Aerospace Engineer

Dr. Stuart Cantor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dr. Stuart Cantor Affiliation: Jun. 16, 2026 If we know from 70 yr ago that something don't work why go back to it? Seems Trump wants others to suffer financially while he picks up more billions for him & other CEOs Sad

Sent from my iPhone

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dr.wiggins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: dr.wiggins Affiliation: Jun. 16, 2026 Jane Wiggins, retired dietitian. Augusta. GA. Please continue to issue quarterly Reporting. We need more information not less.

Sent from my Galaxy

Drew Kovacs — Jun 16, 2026
Subject: S7-2026-15 From: Drew Kovacs Affiliation: Jun. 16, 2026 Keep Quarterly Reporting!

Sent from my iPhone

DRIZ — Jun 16, 2026
Subject: S7-2026-15 Comment From: DRIZ Affiliation: Jun. 16, 2026 Good God they have merged into what would rival the old days of Standard Oil . What's that old saying, " you can trust me I'm not like the others", well we know better. Allowing these entities to have a longer leash is wrong in every possible way .

Duane Monette — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Duane Monette Affiliation: Jun. 16, 2026 There have been a few cases where it wasn't reported quarterly and it cost investors fortunes. It is very necessary to have quarterly financial reports from public companies

Sent from my iPhone

Duane Monette — Jun 16, 2026
Subject: S7-2026-15 From: Duane Monette Affiliation: Jun. 16, 2026 It is necessary to keep companies honest.
Duane Monette

Sent from my iPhone

Duane Woodall — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Duane Woodall Affiliation: Jun. 16, 2026 Please leave the reports at quarterly. Im only dependent on my SS but have just a small investment .

Dudley Kelso — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Dudley Kelso Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly reporting is a cornerstone of retail investor due diligence, and is often all we have. Because we lack the auto trading, and robust analytics that institutional investors have, we need to make our choices sooner. Removing information will make retail investors reactionary.

DUSTI WELLS — Jun 16, 2026
Subject: S7-2026-15 Comment From: DUSTI WELLS Affiliation: Jun. 16, 2026 Not fair. I don't even trade in stocks. But the info should be available to all!

Sent from my iPhone

Dustin Webster — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dustin Webster Affiliation: Jun. 16, 2026 I strongly oppose reducing reporting requirements from quarterly to semi-annually. History proves that less transparency leads to lower valuations and lower investor returns. In a modern, fast-paced market, reducing the frequency of financial disclosures will only harm ordinary investors by hiding critical data, increasing risk, and eroding trust in the markets. The SEC must protect everyday investors by maintaining quarterly reporting

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duval gambrel — Jun 16, 2026
Subject: S7-2026-15 Comment From: duval gambrel Affiliation: Jun. 16, 2026 Quarterly reports need to be kept in place

Sent from my iPhone

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duval gambrel — Jun 16, 2026
Subject: S7-2026-15 From: duval gambrel Affiliation: Jun. 16, 2026 Quarterly reports are needed in fact it should be monthly!!!!

Sent from my iPhone

Dwayne Kuipers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dwayne Kuipers Affiliation: Jun. 16, 2026 Keep our investments safe. Fo not change rules

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Dwight Lamberson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dwight Lamberson Affiliation: Jun. 16, 2026 There is no legitimate reason for changing SEC reporting requirements. A move to reduce reporting requirements will cause harm to American investors, particularly the small investor. Institutional investors have access to insider information, the only protection the average American has is the review of quarterly reporting by corporations. This is a very bad move and only helps corporate entities. Retain the existing reporting requirements.
Dwight Lamberson
1008 Montclaire NE
Albuqyerque, New Mexico

Dylan DePanfilis — Jun 16, 2026
Subject: File No. S7-2026-15 From: Dylan DePanfilis Retail investors deserve more information about the companies they invest in, not less.

Dylan Jenks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Dylan Jenks Affiliation: Jun. 16, 2026 This is disgusting. America is for the people, by the people. What are you helping in hiding from the people?

Dylan Karzen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Dylan Karzen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The proposal to remove quarterly reports is misguided, dangerous, and unnecessary.

Dylan Randolph — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Dylan Randolph Affiliation: Jun. 16, 2026 Stop the stupidity. Quarterly reports or more.

Dylan Randolph
Cell: (205) 684-1498
ndrandolph@gmail.com

Earl Marsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Earl Marsh Affiliation: Jun. 16, 2026 Transparency and recent, accurate information are required to keep faith in what corporations are telling us. When organizations whose stated purpose is to generate profits for their investors want to double the time between providing data about their financial health, it erodes the trust needed to invest with confidence. I DO NOT support changing the quarterly reporting schedule to semi-annual and respectfully ask that this proposed change NOT be implemented.

Earl Niehoff — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Earl Niehoff Affiliation: Jun. 16, 2026 We need transparency in financials leave the quarterly report alone

Sent from my iPhone

EC Rossman — Jun 16, 2026
Subject: S7-2026-15 Comment From: EC Rossman Affiliation: Jun. 16, 2026 In the retirement planning sphere, we build everything on having accurate, timely information. Cutting public earnings reports from quarterly to every six months doesn't make things simpler for everyday investors, it just means the big institutional players stay informed while regular people saving for retirement are left in the dark longer. When someone is counting on their portfolio to carry them through retirement, a six-month information gap isn't a minor policy tweak. It's a real risk that nobody signed up for.
Elizabeth
Retirement industry

Sent from my iPhone

Ed — Jun 16, 2026
Subject: Changing reporting frequency From: Ed Affiliation: Jun. 16, 2026 DON'T change the frequency of reporting. It is VITAL to have transparency in reporting, and that reporting is done AS FREQUENTLY as possible! Any change from the current quarterly reporting cycle is IRRESPONSIBLE!

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https://tuta.com/free-email

Ed — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ed Affiliation: Jun. 16, 2026 Ed Socorro / Director /IL - quarterly for the win. Transparency is what's it's all about. History has proven this already so migrating to a bi-annual would be making the same mistake for a third time. Have we not learned the lesson the first two times?!

Sent from my iPhone

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ed adkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: ed adkins Affiliation: Jun. 16, 2026 This is bad governance. We know who it benefits and who it puts at a greater risk for loss. Keep it the way it is. We the consumers and employees are already second to shareholders, look out for us all. Not just them.

Thank you
Ed Adkins
Sent from my iPhone

Ed Crabtree — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ed Crabtree Affiliation: Jun. 16, 2026 Maintain quarterly reporting. Do not move away from quarterly reporting.

Sent from my iPhone

Ed Czerwinski — Jun 16, 2026
Subject: S7-2026-15 From: Ed Czerwinski Affiliation: Jun. 16, 2026 Absolutely quarterly!! And signed

Sent from my iPhone

Ed Jaeger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ed Jaeger Affiliation: Jun. 16, 2026 I strongly disagree with changing the reporting period from quarterly to semi-annually.

Yahoo Mail: Search, Organize, Conquer

Ed Popcheff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ed Popcheff Affiliation: Jun. 16, 2026 it's my opinion that you should keep reporting at the very least quarterly I would rather see monthly reporting, but that does not seem on the table. Please reject the six month rule.

Ed Popcheff

Ed Sbisa — Jun 16, 2026
Subject: S7-2026-15 From: Ed Sbisa Affiliation: Jun. 16, 2026 Keep it@4 times!!

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eddie hilliard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: eddie hilliard Affiliation: Jun. 16, 2026 This is inexcusable and will result in financial devastation.

Eddie Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eddie Smith Affiliation: Jun. 16, 2026 Keep the reporting the way it is don't change it!

Sent from my iPhone

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edgar wall — Jun 16, 2026
Subject: S7-2026-15 From: edgar wall Affiliation: Jun. 16, 2026 Removing quarterly reporting is ridiculous. With the amount of money they are paid the interval should be WEEKLY.

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edie reynolds — Jun 16, 2026
Subject: S7-2026-15 Comment From: edie reynolds Affiliation: Jun. 16, 2026 NO! There is too much greed and corruption in business today. Making this every 6 months delays abilities to detect and to change the course of bad decisions. Scrutiny and constant vigilance by MANY analysts is the way to avoid economic devastation. Ethics are sorely lacking in our society. Reporting and reviewing keep accountability.

Sent from my iPhone

Edith Reichert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Edith Reichert Affiliation: Jun. 16, 2026 If a bill is passed allowing corporate Am to report bi-annually, then the bill should include American citizens only

reporting their earnings every 20 years.

If you are not going to allow the American citizen to report their earnings every 20 years, corporate America can't be permitted to report it's earnings bi-annually.

Corporate America is considered Public companies while American citizens are Private. Last I looked these words up in the dictionary, their meanings didn't change.

Do Not allow or encourage a bill such as this to go into effect!

Edmund Manger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Edmund Manger Affiliation: Jun. 16, 2026 I have recently retired. My retirement fund can only grow if the market grows. This is a dangerous time for me if reporting frequen y changes. I am a New jJersey resident.

Eduardo Acosta — Jun 16, 2026
Subject: File No. S7-2026-15 From: Eduardo Acosta There is no way that less frequent information for investors is good for them or the economy in general. I completely disagree with this idea of doing less frequent reporting. It clearly benefits corporations rather than investors particularly retail investors. We should keep reporting as is today. The role of government is primarily for the people not corporations. Less frequent reporting help corporations reduce their costs, reduce scrutiny and potentially do all kinds of financial maneuvers and only report on those well after the fact. None of that is good for individual investors. Current reporting requirements help the people make better decisions and track the progress of a corporation and make investment decisions with readily available public information. The rich and powerful will always have all kinds of ways of getting information on a company through non public means. But the quarterly reporting allows individuals and simple investors understand what is happening with a company without expensive access to information. Keep the reporting requirements as is !

Edward Ames — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Edward Ames Affiliation: Jun. 16, 2026 Keep submitting quarterly reports.

Edward Beeler — Jun 16, 2026
Subject: S7-2026-15 From: Edward Beeler Affiliation: Jun. 16, 2026 You, like Trump, will be held to account some day.
Keep it Quarterly.

Edward Farmer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Edward Farmer Affiliation: Jun. 16, 2026 Peggy Farmer,

retired. I do not want the Quarterly Reporting changed. More transparency for everyone to see is better for, well, everyone. We can see when trends are changing and make adjustments when needed in a timely manner. To change reporting to twice a year is terrible. I feel it's only good for This administration wants less reporting on everything to keep "We the People" in the dark. I do not want to go backwards. We have already done this and we know the outcome was not good. Leave the SEC ALONE.

Sent from my iPhone

Edward Farmer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Edward Farmer Affiliation: Jun. 16, 2026 Roger Farmer, retired. The SEC needs to leave the reporting schedule alone. We the people need to know what is happening earlier-vs- later to be able to make decisions for ourselves depending on what businesses are actually doing. Less transparency, more chance of cheating? grifting? fraud? Leave SEC reporting at quarterly.

Sent from my iPhone

Edward Gallagher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Edward Gallagher Affiliation: Jun. 16, 2026 Quarterly reporting projects is all from hidden attempts to manipulate stock prices and company relations. Keep and strengthen quarterly reporting requirements.

Edward Joyce — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Edward Joyce Affiliation: Jun. 16, 2026 Full reporting should be the requirement for every quarter. Corporate responsibilities to the shareholders not to the public at large. It is important therefore, to maintain quarterly reporting in an effort to provide incentive for making good choices. In short, reducing the oversight provided through quarterly reporting is like telling a fat person in a candy shop that we're only gonna weigh in every six months, but we have confidence that he will lose weight in those six months. Keep the reporting quarterly as it is now.

All communication from the bliss of retirement.

Edward Nease — Jun 16, 2026
Subject: S7-2026-15 Comment From: Edward Nease Affiliation: Jun. 16, 2026 Please keep the reports quarterly. Edward Nease, Union truck driver from Massachusetts.

Sent from my iPhone

Edward Waggoner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Edward Waggoner Affiliation: Jun. 16, 2026 I prefer

quarterly reports. I demand quarterly reporting to continue.

Yahoo Mail: Search, Organize, Conquer

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edwards450 — Jun 16, 2026
Subject: S7-2026-15 Comment From: edwards450 Affiliation: Jun. 16, 2026 PLEASE, it is hard enough for the small investors to monitor our hard earned funds. Don't make hiding $$ at home a trend again.

Sent from my Galaxy

Eileen Dahill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen Dahill Affiliation: Jun. 16, 2026 Eileen Dahill/retired/ Why should companies be different than private business? Companies are leaving nothing for the future our families.
Eileen Dahill

Eileen DonFrancesco — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen DonFrancesco Affiliation: Jun. 16, 2026 I want total accountability when other people have my money and say it’s safe. Why on earth should we allow them to not have total accountability anytime I want to check what’s going on with a fund. I expect total accountability for anyone who wants to use my money for gain. We are told we share in the gains and losses but I want to see the numbers, up or down, on demand.
Eileen DonFrancesco

Sent from my iPhone

Eileen Keister — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen Keister Affiliation: Jun. 16, 2026 I know you want the ordinary American Citizen to be uniformed, most they are ill informed thanks to back room deals. Do Not Allow this to pass as more and more Americans have less and less money to invest due to so many events out of their control. You take away the truth of what you are doing and it will not turn out well for any of us, even those of you who feel so entitled to hold the average person in the dark. You see many of us are seeing through that dark and will refuse to participate in the usual forms of supporting the financial system, since we have each other. Try to be as open and as fair to keep all of us, including you, prosperous.

Eileen Sagona
Wife, Mother, Widow, Business Owner

Eileen Kilroy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen Kilroy Affiliation: Jun. 16, 2026 I want transparency into my investments on a quarterly basis.

Sent from my iPhone

Eileen McDonnell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Eileen McDonnell Affiliation: Jun. 16, 2026 If it’s not broke, don’t fix it. Quarterly reporting works. Leave it alone.

Eileen McDonnell

Eileen Wickett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen Wickett Affiliation: Jun. 16, 2026 Keep the quarterly financial reporting! Americans and all shareholders deserve transparency.

Sent from my iPhone

Eileen Willis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eileen Willis Affiliation: Jun. 16, 2026 Please keep reporting as it is.

Yahoo Mail: Search, Organize, Conquer

Elaine Folgar — Jun 16, 2026
Subject: S7-2026-15 From: Elaine Folgar Affiliation: Jun. 16, 2026 Keep it honest. Keep it real. Keep reporting it Four Times a year! Elaine B Folgar, retired, Artist, Grandmother of three , Stock and Securities investments are a major part of my economic viability. Valley Cottage NY 10989 elaine4peace@yahoo.com

Sent from my iPhone

Elaine H — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elaine H Affiliation: Jun. 16, 2026 I am a Retired teacher, taxpayer, and well-educated reader of news and commentary. Allowing entities to self-monitor is beyond foolish, especially when watchdogs have been reduced in number. Don't do it!

Get Outlook for iOS

Elaine Harvey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elaine Harvey Affiliation: Jun. 16, 2026 Please continue quarterly reporting. As a senior citizen, I need as much (and frequent) information as possible. Elaine Harvey

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Elaine Holst — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elaine Holst Affiliation: Jun. 16, 2026 We need quarterly reporting.

Elaine Lipinsky — Jun 16, 2026
Subject: Re: S7-2026-15 Comment From: Elaine Lipinsky Affiliation: Jun. 16, 2026 Sent from my iPad

> On Jun 13, 2026, at 8:45 AM, Elaine Lipinsky <elipinsky13@gmail.com> wrote:
>
> Seems like all restrictions and rules, to prevent fraud and company collapse, is being lifted. A recipe for a stock market collapse like we had in the 1930s to happen again. When do we ever learn from our mistakes?
>
> Sent from my iPad

Elaine Miller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elaine Miller Affiliation: Jun. 16, 2026 I want the Quarterly Reports to continue. I am retired and feel this information is very important to my life. Elaine R Miller, Tucson,AZ

Elaine P. — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elaine P. Affiliation: Jun. 16, 2026 Why would we not want transparency? Americans are hurting, we need all our money to survive. Can't you see this? Why not save us from this? Its not necessary and why go back. Its trickery from Trump harming us. WE WANT PUR MONEY SAFE, PLEASE.

Elaine Tarr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elaine Tarr Affiliation: Jun. 16, 2026 Elaine Tarr, retired, live

in Arizona, our retirement funds include stocks and I think going to semi annual reporting will impact the stocks and our retirement funds.

Sent from my iPhone

Eldon Vaselaar — Jun 16, 2026
Subject: S7-2026-15 From: Eldon Vaselaar Affiliation: Jun. 16, 2026 It is vital to every American citizen to have access to quarterly reporting. In fact quarterly might not be frequent enough. With how rapidly the financial markets shift it should be monthly reporting at this rate. This seems a blatant attempt to remove the safe guards that protect ordinary Americans and investors and is unfathomable. Eldon Vaselaar Wisconsin.

Elena Kendall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elena Kendall Affiliation: Jun. 16, 2026 My name is Elena Kendall and I am a retires educator. Began my career earning $12,000 a year so I could dedicate myself to enriching the lives of future Americans. It was indeed difficult to put aside and save from such modest earnings I saved what I could by

Americans deserve a fair accounting of our savings which we depend on especially in such inflationary times. I urge you to continue regulations requiring accurate and timely reporting of investments in all areas of investment vehicles to insure that we can make decisions based on fair and timely reporting.

Elena Knox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elena Knox Affiliation: Jun. 16, 2026 Protect the public by making information available in a timely manner. Do not support increased time for transactions to be completed and then hidden from public scrutiny.

Gassho 🙏🟫

Elena Knox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elena Knox Affiliation: Jun. 16, 2026 Protect the public by making information available in a timely manner. Do not support increased time for transactions to be completed and hidden from public scrutiny.

Gassho 🙏🟫
Elena

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elin richardson — Jun 16, 2026
Subject: S7-2026-15 From: elin richardson Affiliation: Jun. 16, 2026 I feel that my voice means nothing, but I am saying as loudly as I can that I am hoping that someone in this corrupted government has the decency were born with to make this travesty right . At the very least lift your voices tand tell the truth as you know it to repay the children and families what you owe them Confiscate the billions you have pocketed to buy and outfit you , your yachts and houses. Fund health care programs and schools and all of the working people you have stolen from. Pay your taxes. Unmask the fraudsters. You can fill in the rest of the list. SEC do what you have been charged with to start to right this sinking ship of state

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elin richardson — Jun 16, 2026
Subject: S7-2026-15 From: elin richardson Affiliation: Jun. 16, 2026 Do your job collect taxes

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elin richardson — Jun 16, 2026
Subject: S7-2026-15 From: elin richardson Affiliation: Jun. 16, 2026 I feel that my voice means nothing, but I am saying as loudly as I can that I am hoping that someone in this corrupted government has the deception were born with to make this travesty right . At the very least lift your voices tand tell the truth as you know it to repay the children and families what you owe them Confiscate the billions you have pocketed to buy and outfit you yachts and houses. Fund health care programs and schools and all of the working people you have stolen from. Pay your taxes. Unmask the fraudsters.

Elio Torres Physician — Jun 16, 2026
Subject: File No. S7-2026-15 From: Elio Torres As an investor, my decisions rely on public periodical data/information delivered by the companies. I think trimestral reports are necessary, appropriate and part of a healthy economy.

Eliot Axelrod — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eliot Axelrod Affiliation: Jun. 16, 2026 Please keep a quarterly filing report. It's what's makes the US stock market the best safest place to invest

Sent from my iPhone

Elisa Franklin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elisa Franklin Affiliation: Jun. 16, 2026 Im against this move to semi annual reporting . As a senior with a sizeable stock portfolio I rely on accurate quarterly reporting. Elisa Franklin, Tucson, AZ and CEO of Franklin Advisory Services LLC.

Yahoo Mail: Search, Organize, Conquer

Elisa Larche-Ciesla — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elisa Larche-Ciesla Affiliation: Jun. 16, 2026 Regulation is essential to contain financial crimes. Lessening reporting allows crimes to go unnoticed for far too long, making it easier for crimes to go unpunished.

Elisa Larche-Ciesla — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elisa Larche-Ciesla Affiliation: Jun. 16, 2026 Regulation is essential to contain financial crimes. Lessening reporting allows crimes to go unnoticed for far too long, making it easier for crimes to go unpunished.

Elisa Larche-Ciesla
American citizen

Elisa Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elisa Miller Affiliation: Jun. 16, 2026 Given current AI advancements, monthly investment reporting is not only achievable but essential. We must evolve beyond quarterly updates. Any reduction in reporting frequency or transparency is unacceptable and deeply concerning for investment accountability.

Elisabeth Lernhardt — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Elisabeth Lernhardt Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Do not repeat the Enron fraud by changing reporting requirements !

Elise Barnes — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elise Barnes Affiliation: Jun. 16, 2026 Please don't make any changes that will punish senior citizens more. I worked long & hard for my retirement while raising 2 chilfren by my self. I put them thru college & paid all the bills while raising them by myself. I'm now 76.5 years old can't go back to work if my pension is cut!
Please pray in this in our behalf.
I'm in Memphis TN & not physically able to get & keep a job. But i did work all my life.
Us Seniors need someone on our side to hear our needs & help us protect what we worked for.

Elizabeth — Jun 16, 2026
Subject: File No. S7-2026-15 From: Elizabeth I want quarterly reports on how MY money is being invested and how well or poorly it is doing.

Elizabeth — Jun 16, 2026
Subject: File No. S7-2026-15 From: Elizabeth More transparency not less is needed. This bill is misguided.

Elizabeth Ayres — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Ayres Affiliation: Jun. 16, 2026 The SEC must learn from its own history: our current Quarterly Earnings reporting was re-instated on 1970, because it performed an experiment on the American public by switching to semi-annual reporting. That's when everything took a down turn, and now is not the time to drive us back to that Footloose semi-annual reporting. America is hurting financially, but reducing the reporting will only compound it. Everyone will lose their life savings with semi-annual, just like we did from 1955 to 1970.

Elizabeth Ayres
5137 Connecticut drive apartment 4, Sacramento California 95841

Elizabeth Bailey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Bailey Affiliation: Jun. 16, 2026 I believe it is essential for individual investors to have a company's financial information quarterly. I ran a company for 40 years and could not do so without timely reports, nor can anyone invest wisely without this information.
Quarterly reporting is necessary for you, the SEC, to do your job.
Please keep the required reporting at quarterly. Elizabeth Bailey Masullo, Ocala Florida

Sent from my iPhone

Elizabeth Burnett — Jun 16, 2026
Subject: S7-2026-15 From: Elizabeth Burnett Affiliation: Jun. 16, 2026 Do the Time, no sweetheart deals. They are common criminals. There is no such thing as White Collar crimes just White Men destroying our country

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Elizabeth DeStefano — Jun 16, 2026
Subject: S7-2026-15 From: Elizabeth DeStefano Affiliation: Jun. 16, 2026 We need oversight and transparency now more than ever. We need to make it harder to cheat, not easier. Self policing is laughed at and circumvented as a matter of pride not shame.

Sent from my iPhone

Elizabeth Fixsen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Fixsen Affiliation: Jun. 16, 2026 Keep the rule on quarterly reporting. After all, if poor people have to report their work status monthly just to keep their

benefits, why shouldn't corporations have to report quarterly just
so investors know what they are doing?

Yahoo Mail: Search, Organize, Conquer

Elizabeth Jones — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Jones Affiliation: Jun. 16, 2026 Do not change the reporting. If you do, I will vote you out. Can this Republican Congress do ANYTHING for the American people????

Elizabeth Lavenza — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Lavenza Affiliation: Jun. 16, 2026 As an investor, it is extremely important that I see quarterly results from publicly-traded companies in order to determine which stocks to purchase based on performance. Elimination of quarterly reporting will remove transparency and allow companies to hide bad financial performance. Investors will lose a lot of money. Keep the quarterly financial reporting.

Elizabeth Rickenbach — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Rickenbach Affiliation: Jun. 16, 2026 In this world of subterfuge under the guise of transparency, this is just one more example of administrative power being used against the common man. With a large percentage of the population being in the retirement phase of their lives and Social Security being threatened and being labeled as a government benefit instead of hard earned income, which is exactly what it is, how can this even be considered as a good idea. We obviously have learned nothing from historical proof. Choosing an inefficient reporting system is yet another nail in the coffin of the middle class! Retired, teacher, Philadelphia Metro area. E Rickenbach

Elizabeth Rickenbach

Elizabeth Riley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Riley Affiliation: Jun. 16, 2026 Keep reporting as is. You know that if you decrease how often reports go out you rin the almost-certain risk of people losing their investments, their retirement. Don’t do this.

Elizabeth Riley RN
VOTER

Sent from my iPhone

Elizabeth Schimpf — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Schimpf Affiliation: Jun. 16, 2026 What’s the reason to change it?

Quarterly reports for a business worked well for me. Quarterly reports on my retirement investments is just as necessary, for me now.
Leave it be.
Elizabeth Schimpf, retired at 68.5. Leave things the way they are. Don't go backwards!!
Thank you

Elizabeth Scott — Jun 16, 2026
Subject: S7-2026-15 From: Elizabeth Scott Affiliation: Jun. 16, 2026 More accountability is needed; not less! We enjoy getting our quarterly reports; it assists us in speaking with our financial advisor! Changing it to every 6 months hurts the average investor! Do not do that!

Sent from my iPhone

Elizabeth Squires — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Squires Affiliation: Jun. 16, 2026 I'm sick n tired of new banking/stock market rules..THIS ONE IS NOT WHAT WE THE PEOPLE WANT TO SEE VOME TO LIGHT..STOP THIS MADNESS

Sent from my iPhone

Elizabeth Trumble — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Trumble Affiliation: Jun. 16, 2026 The corruption and greed of this administration has to be shut down. The government is responsible and accountable to its people. Quarterly reporting should not be extended to every six months.
Do your job and represent citizens. Corporations are not citizens.
ET Trumble -

Liz Trumble

Elizabeth Turner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elizabeth Turner Affiliation: Jun. 16, 2026 Companies need to be clear on their financial situations!

Sent from my iPhone

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elizabeth weitzel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: elizabeth weitzel Affiliation: Jun. 16, 2026 Elizabeth Weitzel, retired, Peoria, AZ 85383

I very much appreciate and value the quarterly reports of the companies that comprise our stock portfolios. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. It has to remain quarterly and not revert back to the semi 1955

method. This allows for quicker reaction times for companies and provides investors a better transparency and opportunity on their investments if changes are needed.

Sent from my iPhone
Elizabeth Weitzel

Elizete Groenendaal — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Elizete Groenendaal Affiliation: Jun. 16, 2026 As a individual investor and tax paying citizen, I am requesthe SEC to keep the company's quarterly reports. These are critical to ensure accountability, minimize fraud and embezzlement, providing transparency and confidence in the msrkets. I am close to retirement and can't afford losing a third of my financial assets. Thank you snd jope you decide to stop this insanity pushing us back 7 decades.
Thank you.

Elizete Groenendaal

Sent from my iPhone

Elke Jack — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elke Jack Affiliation: Jun. 16, 2026 I object to this change. Less reporting is never better. As a data scientist, trend reporting matters.

Yahoo Mail: Search, Organize, Conquer

Elle P. Eaton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Elle P. Eaton Affiliation: Jun. 16, 2026 This is a very bad idea. I am NOT in favor of quarterly reporting.

Ellen Jantzen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ellen Jantzen Affiliation: Jun. 16, 2026 Do not change the reporting structure. Companies need to be held accountable for how they are performing especially when everyday American’s financial investments are at risk. This is not a game for the ultra wealthy once again

EJ

Ellen McCrea — Jun 16, 2026
Subject: S7-2026-15 From: Ellen McCrea Affiliation: Jun. 16, 2026 This Administration seems determined to remove every protection and benefit for regular working Americans and retirees while giving big corporations cover and increased freedom to cheat the consumers. There is no benefit to this change for the middle class of the US and we will remember who allowed this to happen when

we go to the polls. This is a blatant attempt to hide theft and mismangement. Those who worked hard, saved, invested and now depend on those funds to live, deserve better. There was a reason the current system was put in place and there is no reason, in this current climate of government theft, grift, and policies favoring big corporations, that this will benefit the working middle class and retirees. If the members of the SEC proceed with this, they are securing their infamous place in history as being complicit with the most corrupt presidency the US has ever had. Find some courage, be a hero instead of a scared collaborator and act in the best interest of the majority of US consumers. Give your descendants something to be proud of.

Ellen McCrea
Hickory, NC

Ellen Meister — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ellen Meister Affiliation: Jun. 16, 2026 The reporting of companies books have to remain transparent! Changing it to every six months means they can hide downfalls which means my retirement funds will be impacted!! Put yourself in our shoes…if you were retired, like I am, and your investments are tied to stocks, would you risk losing everything without the option of being able to move money? That's what you would be doing by changing this rule! Keep it every 3 months, because one day you will be retired and won't have the luxury of being an insider!!
Thank you!!
Ellen Meister
Ellen59er@tampabay.rr.com
Retired educator

Sent from my iPhone

Ellen Mink — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ellen Mink Affiliation: Jun. 16, 2026 Ellen Tatum Mink
Professor Emeritus
Families struggle just to make ends meet as it is. Putting your collective thumbs on the scale hurts them even more.
A cursory glance at our economic data since the 70s makes it obvious the trickle down economics just doesn't trickle down. Giving corporations more power over people is not what this country used to stand for. They should at least be honest about their earnings. If they have to hide it, that is a sure sign that "something is rotten in the state" of America.
We will be watching. They may have more money to read the system, but at least for now, we have the power of the vote. Granted that power is at risk right now because of your collective thumbs but at this point, we still have it.

Sent from my iPhone

Ellen Sameth — Jun 16, 2026

Subject: File No. S7-2026-15 From: Ellen Sameth Why are you even considering doing away with four reports/year? Do you not believe that investors, who own the company, are entitled to quarterly reports so that they can see what's going on with their company? I do. I find it very offensive that you want to create more opacity instead of transparency. What is your point/justification for this? I believe that cutting down the reporting requirements is in violation of 17 CFR Part 243, that looks to increase transparency not decrease it, which is what the SEC is trying to do. Please don't. Thank you, Ellen Sameth, Individual Investor

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Ellen Schortgen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ellen Schortgen Affiliation: Jun. 16, 2026 Ellen Schortgen, retired life and health insurance agent. Part of my job was to help employees understand their benefit package, including retirement plans. Markets shift too often and too fast to base investment decisions on old data. KEEP QUARTERLY REPORTING.

Sent from Yahoo Mail on Android

Ellen Weaver — Jun 16, 2026
Subject: S7-2026-15 From: Ellen Weaver Affiliation: Jun. 16, 2026 Dear Secretary,
The significant events that led up to the creation of quarterly reporting were catastrophic. Having quarterly reporting creates frequent accountability. Four times a year has been effective. Cutting back to two times a year places communities and environments at risk. Testing whether two times a year is as effective as four is comparable to spinning a roulette where. That risk is not something that should be measured against financial savings to companies but against safety to our environment and communities. I do not support changing this law or taking that risk.
Sincerely,
Ellen Thornam Weaver, MSN, RN, CRRN
Resident of Sebastopol, California
Registered Nurse at Kaiser Permanente of Northern California
Board Member of the Northern California Chapter of the Association of Rehabilitation Nurses
Grandmother of two.

Sent from my iPhone

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ellie panci — Jun 16, 2026
Subject: S7-2026-15 Comment From: ellie panci Affiliation: Jun. 16, 2026 Changing this away from quarterly only opens the door to fraud! You know what your constituents want so start voting like it!
Eleanor Panci
Retired Northern Michigan

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Els Brady — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Els Brady Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It's unbelievable that this is being considered. It's a gift to corporations and a direct hit to everybody else. I find it appalling, that in the face of global catastrophe, the SEC is considering cutting disclosure by half for journalists, retail investors and everyone else who relies on quarterly reporting. Please do not let this pass. We are approaching another 1929.

Elyse Josephs — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Elyse Josephs Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Stop changing things that are working : quarterly reports, to bi annual reports. I guess you have nothing important to justify your income, so you have to change things around from things that work, to things that don't work. Just stop messing up the current reporting schedule

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Email — Jun 16, 2026
Subject: S7-2026-15 Comment From: Email Affiliation: Jun. 16, 2026 Keep reporting. It’s important so we know what is going on

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Emelia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Emelia Affiliation: Jun. 16, 2026 I know the government doesn't really care about the concerns of regular citizens in these matters, only corporations, but having to wait 6 months to find out the health of an investment as a stockholders is unacceptable.

Emily Arbogast — Jun 16, 2026
Subject: S7-2026-15 Comment From: Emily Arbogast Affiliation: Jun. 16, 2026 My name is Emily Arbogast, and I am a Development Associate based in Columbus, Ohio.

I strongly oppose any rule that would allow publicly traded companies to reduce the frequency of their financial disclosures from quarterly to semiannual reporting.

First, six months is a long time for investors to go without meaningful updates. In that period, companies can experience failed product launches, mounting debt, major litigation, or significant customer losses. Current quarterly reporting requirements help ensure that investors receive timely information. Reducing that transparency would leave ordinary investors operating with outdated information while insiders may have a clearer picture of a company's true condition.

Second, history shows that financial misconduct thrives in environments with limited transparency. Major accounting scandals such as Enron and WorldCom were enabled by delayed or obscured disclosures. While quarterly reporting cannot eliminate fraud, it helps shorten the period during which problems can remain hidden from investors and regulators.

Third, the claim that semiannual reporting would be merely "optional" is misleading. Once large companies begin reporting less frequently, competitive pressures may encourage others to do the same. Over time, investor expectations adjust, and what begins as a voluntary option can quickly become the market standard, reducing transparency across the board.

Finally, the benefits of this proposal appear minimal compared to its costs. Companies must still maintain financial records, manage internal reporting, and provide oversight to boards and executives. Any savings from fewer public filings are likely to be modest and accrue primarily to corporations, while the costs of reduced transparency are borne by ordinary investors whose retirement accounts, college savings plans, and mutual funds depend on accurate and timely information.

For these reasons, I urge regulators to preserve quarterly reporting requirements and maintain strong transparency standards that protect investors and promote confidence in our financial markets.

Thank you for considering my comment.

Emily Arbogast
Development Associate
Columbus, Ohio

Emily Gonzalez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Emily Gonzalez Affiliation: Jun. 16, 2026 Keep the reporting quarterly. How is this even a possibility?

As an accredited investor, I would not be affected by these rule changes, however I think it’s robbery and theft and absolutely should not change.

Emily Gonzalez, Physician

Emily Hardesty — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Emily Hardesty Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting for retail investors. I am not writing this in all caps, but I mean it in all caps. Trust in the market depends on transparency in the market.

Emily Hutchinson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Emily Hutchinson Affiliation: Jun. 16, 2026 In a time of significant volatility in the economic environment we need to leave things alone like quarterly reportimg.
.

Emmy Crabdree — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Emmy Crabdree Affiliation: Jun. 16, 2026 Why?? Something sounds (smells) very fishy here. Is it the SEC??

Enrique F. Benavides Jr. The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Enrique F. Benavides Jr. Individual Investors need mor info, not less as is proposed.

Eric Anderson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Eric Anderson Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Eric Biewenga — Jun 16, 2026
Subject: File No. S7-2026-15 From: Eric Biewenga Continue the course of quarterly reporting. This gives information to the retail investor. A reduction will not lead to better outcomes.

Eric Brouillette — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Eric Brouillette Affiliation: Jun. 16, 2026 My name is Eric. I am a high school teacher who has consistently saved for retirement over the last 25 years. Shame on you for considering a change that would lead to less transparency and greater protection for billionaires and corporations. You have a fiduciary responsibility to the American public and this would be a grievous abdication of that responsibility. Step up and do what is right for America and Americans.

Eric Frady — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eric Frady Affiliation: Jun. 16, 2026 My name is Eric Frady, I am a project manager for a small real estate investment company. Sounds like a lucrative job but it's not. Boss keeps all the profits for himself and lives on the beach in his 3rd personal home while he pays his workers the absolute lowest amount that he can get away with.

For me, investing in the stock market has been my only glimmer of hope for being able to save up enough for eventual retirement in my old age. Why make it harder for the working man to grow his meager wealth?

Do not move forward with this proposed rule change. Do not continue giving more to the rich at the expense of the working man.

Sent from my iPhone

Eric Fuller — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Eric Fuller Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You already know what it is youre pushing and its not okay! The insiders already have the upper hand with pre-IPOs and so much more. Please dont make things even more unfair. Were all struggling to barely get by as it is.

Eric Janson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Eric Janson Affiliation: Jun. 16, 2026 Quarterly reporting should remain in place. Reducing reporting requirements will reduce transparency. This reduction is unacceptable.

Eric W. Janson
610-291-2254 (m)
eric.janson126@gmail.com

Eric Kopit — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Eric Kopit Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency and timely reporting are important for investors to understand how their investments are doing. A lot can happen on a quarterly basis and without a quarterly report, there is no visibility to the current performance of the company. Are they on track for their annual goals? You won't have access to that information if this passes. That is not much burden for the company, there is no good reason to reduce reporting requirements.

Eric Richter — Jun 16, 2026
Subject: S7-2026-15 From: Eric Richter Affiliation: Jun. 16, 2026 Financial transparency is essential to our economy and corporate accountability. Do not reduce reporting requirements. Thank you.

Eric Richter
Soquel, CA.

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Eric Sharma — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Eric Sharma Affiliation: Jun. 16, 2026 To the Securities

and Exchange Commission:
The public disclosures in Quarterly statements give me the confidence to invest in retailers or any other company. Without that information, I would assume that insiders would have an edge in knowing when to buy and sell. I wouldn't risk investing in any stock or industry that has that risk. I would instead shift more of my investments overseas.

Eric Von Suskil — Jun 16, 2026
Subject: S7-2026-15 From: Eric Von Suskil Affiliation: Jun. 16, 2026 This is a reversal of the judicial process. No immunity or reversal of judicial judgments! There is no reason for this to take place other than the efforts of special interest groups to receive special dispensation. Absolutely not. No individual, group, or corporate entity should be above the law and receive special treatment.

Sent from my iPhone

Erica Burnside — Jun 16, 2026
Subject: S7-2026-15 Comment From: Erica Burnside Affiliation: Jun. 16, 2026 Erica Burnside, Citizen, Many of the oversights that were in place have been weakened or thrown aside by Trump's Republican administration. It is important to leave in place or strengthen rules and laws that keep corporations accountable to the people who are exposed to their production processes, and to whom the products they are selling. American people as well as other people of the world deserve safe and responsible business' services and products.

Sent via the Samsung Galaxy S21 FE 5G, an AT&T 5G smartphone
Get Outlook for Android

Erica Robbins — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Erica Robbins Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This is a corporate fraud gambit. It must not be allowed to happen.

Erik Newton — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Erik Newton Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: investing and the stock market is already bias towards those in power and the 1%. The changes in transparency would only widen the wealth gap in this country and hurt our economy in the long run. The confidence in investing the common citizen has now would become even lower. Please require quarterly reporting to continue.

Erika S — Jun 16, 2026
Subject: S7-2026-15 Comment From: Erika S Affiliation: Jun. 16, 2026 Erika. Former Big 4 Senior Auditor, current Senior Accounting Consultant. This would be an incredibly poor decision.

Companies would significantly struggle to produce correct support for audits over a 6 month period, considering they can hardly do it for the current 3 month reporting period. This would significantly limit investor information and will be misleading to the general public. Implementing this will hurt Americans, except for the wealthy business owners who always benefit!!!

Erin Fleishman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Erin Fleishman Affiliation: Jun. 16, 2026 I am writing to express my strong support for maintaining quarterly reporting requirements rather than extending to biannual reporting periods.

Investor Protection

Quarterly reports provide timely, material information necessary for informed investment decisions. Longer reporting gaps create information vacuums where stock prices can become disconnected from fundamentals, undermining investor confidence in market integrity.

Early Detection of Issues Quarterly reporting enables the early detection of financial problems—including declining margins, cash flow issues, and compliance concerns—before they compound. A six-month reporting gap would delay problem disclosure and increase systemic risk.

Market Efficiency and Price Discovery

More frequent disclosure enables accurate price discovery and reduces volatility. Less frequent reporting increases information inequality, as insiders benefit from access to non-public quarterly data while other investors remain uninformed.

Accountability Standards

Quarterly reporting maintains the transparency standard that investors expect and rely upon. It levels the playing field between those with and without access to internal financial data.

Competitive Position U.S. markets benefit from robust disclosure standards. Weakening reporting frequency places American markets at a disadvantage relative to global standards.

Quarterly reporting is an established and essential investor protection mechanism. Moving to biannual reporting would reduce transparency, delay problem detection, and undermine market confidence.

Respectfully,
Erin Englund

Sent from my iPhone

Erin Hicks — Jun 16, 2026
Subject: S7-2026-15 comments From: Erin Hicks Affiliation: Jun. 16, 2026 This would be a shocking dereliction of duty by SEC. Corporations already have plenty of ways to financially shape results in a positive, if not 100% accurate view. Reducing reporting gives them even more room for potential

manipulation. This will erode trust in the market for sure.
Erin Hicks
Burlington, NC

Erin Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Erin Jones Affiliation: Jun. 16, 2026 Dear SEC:

My name is Erin Jones. I'm a school teacher, and keeping the reporting quarterly makes my pension safer because administrators will be able to respond more quickly to market fluctuations. The average person deserves to have frequent"eyes" on their investments, and quarterly reports are the best option. Given the unprecedented AI growth in the market and the corresponding possiblity of a bubble, quarterly check-ins are more warranted now than ever.

Sincerely,

Erin Jones
English Teacher

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erin kay berry — Jun 16, 2026
Subject: Comment on S7-2026-15 From: erin kay berry Affiliation: Jun. 16, 2026 Erin K Berry, retired, previously self employed. Pls stay with quarterly reporting. I don't have the financial freedom to lose money
Thank you.

Erin Moxie Dempster — Jun 16, 2026
Subject: S7-2026-15 Comment From: Erin Moxie Dempster Affiliation: Jun. 16, 2026 If the population of citizens must abide to a set of rules; then so must all… business/government

Sent from my iPhone

Ernest Seibert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ernest Seibert Affiliation: Jun. 16, 2026 Timely Information is what keeps EVERYONE properly informed !!!
As a “common man” I believe that
bi-weekly reporting will serve the interests of all parties even better than the present regulations.

Sent from my iPhone

Ernest sosa Democrat — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ernest sosa Sec working for trump or American citizen s comments attached

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Ernesto Gomez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ernesto Gomez Affiliation: Jun. 16, 2026 Ernesto Gomez, retired university professor.
Most of our savings - like 80% - are invested. History shows investments became more secure when we switched from bi-yearly to quarterly reports. Quarterly reports are not a big drain - a well managed company has the required information - If it does not, we need to know in time to fix it.

Erv Bartlett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Erv Bartlett Affiliation: Jun. 16, 2026 We want quarterly reports.

Erv Bartlett
941-623-2466

Esther Kargl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Esther Kargl Affiliation: Jun. 16, 2026 Don 't bring on a repeat of 1929. Corruption will come back to bite you.

Esther Keeton — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Esther Keeton Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I saw this post on line and thought it was a joke. When I investigated more, I realized it was not and can't begin to express my disappointment. We, my husband and I are hard workers, we always have been. He served in the Air Force and I was a public school teacher. We taught our children to be the same, hard working contributors to society. We did our best to save and prepare for our future.
We were told we would not have Social Security by the time we retired, so we invested what we could to insure our financial independance. Now, as we enter retirement, we find everything we worked for being taken away by higher taxes imposed on us. We are already paying more for less and the saving we planned to use to keep us independent during our retirement is being taken away.
This proposal is tantamount to theft of the American Investor. Please DO NOT pass it.
Thank you.
Esther Keeton

Esther Mays — Jun 16, 2026
Subject: S7-2026-15 Comment From: Esther Mays Affiliation: Jun. 16, 2026 Continue as is do not change anything for the customer

Sent from my iPad

Estil Null — Jun 16, 2026
Subject: S7-2026-15 Comment From: Estil Null Affiliation: Jun. 16, 2026 Yes keep the reporting as is. If anything change to monthly reporting.

Ethan Guillen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Guillen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency is the backbone of a functional market. Delays in sharing vital information will hurt investors like me who are not inside the system. We are investing for retirement and need even more transparency than is currently afforded. Not less. The financial elites are clearly working with the administration to tip the entire economy in their favor but this must be stopped. An economy without regular folks like me who can afford to buy things is no economy at all. We must be protected and it is the SEC's job to ensure we have the information we need to understand the benefits and risks of our investments.

Etta Patterson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Etta Patterson Affiliation: Jun. 16, 2026 Please continue quarterly reporting to keep companies as transparent as possible. This keeps the public informed and the companies honest.
Thank you
Etta Y Patterson

Sent from my iPhone

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eugene cespon — Jun 16, 2026
Subject: S7-2026-15 Comment From: eugene cespon Affiliation: Jun. 16, 2026 Quarterly reporting must continue to maintain transparency and proper monitoring

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Ev MMOPS — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ev MMOPS Affiliation: Jun. 16, 2026 It must continue. History has already proven that switching from quarterly to less frequent reporting results and lower returns and has an adverse impact on the bulk of American investors and the economy overall. There really is no justification for reducing the frequency of reporting. Just say no!

Evanne “Ev” Levin
Mattey’s Mutts of Palm Springs
Easy-Lift Handle Pet Vests
Because Your Pet Deserves the Best.
Www.matteysmutts.com
310 383-5006 cell

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eva riquelme — Jun 16, 2026
Subject: Comment on S7-2026-15 From: eva riquelme Affiliation: Jun. 16, 2026 My name is Eva Riquelme. I am a consultant in Austin, Texas, and I heard you to keep the reporting cadence quarterly. Data transparency and accountability are critical inputs for investors. People have more money in the markets than ever before. Data analytics have never been more powerful. AI is reducing the cost to producing reporting. Now is not the time to make less information available to people.

Sent from my iPhone

Eve Hobson — Jun 16, 2026
Subject: S7-2026-15 From: Eve Hobson Affiliation: Jun. 16, 2026 Quarterly reporting is a necessity to maintain transparency and minimize market manipulation and fraud upon the American economy

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Evelyn Brown — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Evelyn Brown Affiliation: Jun. 16, 2026 Keep quarterly Reportimg!

Evelyn Walsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Evelyn Walsh Affiliation: Jun. 16, 2026 What kind of **** are you trying hide now? Hell no.Quarterly is even too long of a period for you to jack around with the books. Total transparency every day would be the best.

Everett Bailey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Everett Bailey Affiliation: Jun. 16, 2026 I don’t like the idea. I want to see quarterly reports on the companies I have invested in.

Sent from my iPad

Evie Densford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Evie Densford Affiliation: Jun. 16, 2026 Are you kidding me. My utility company just received a 6% increase and they are asking for another 9%. We are one of the poorest community's in the state. If you cut this in half you are not protecting the people you are supposed to. You are protecting the rich!!!!

Sent from my iPad

F Barry Robertson Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: F Barry Robertson It makes no sense to me that we should do anything to make it more difficult for individual investors to obtain up to date investment data. In this high tech age we should expect more frequent updates, not less frequent ones. Give us a break, not the companies complaining about sharing information with their investors!! Thank you!!

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f2jp — Jun 16, 2026
Subject: S7-2026-15 From: f2jp Affiliation: Jun. 16, 2026 We won't allow that level of corruption!!! Remember In November!!!

Sent from my Galaxy

Fabian Glazer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Fabian Glazer Affiliation: Jun. 16, 2026 CORRUPTION AT ITS " finest " FOR THE RICH JUST TO GET RICHER THE CONTINUED DESTRUCTION OF OUR SOCIETY AND DEMOCRACY TO ENRICH THE CORPORATIONS

Fanny Effler — Jun 16, 2026
Subject: S7-2026-15 From: Fanny Effler Affiliation: Jun. 16, 2026 I need transparency in my stock investing - the more reporting the better.

Fanny P. Effler

419-304-3413 (cell)

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fatso tubby — Jun 16, 2026
Subject: S7-2026-15 Comment From: fatso tubby Affiliation: Jun. 16, 2026 Hiding performance for 6 months is basically robbing what Little investors insight there is. Voters will remember

Sent from my iPhone

FAYE WARD — Jun 16, 2026
Subject: Comment on S7-2026-15 From: FAYE WARD Affiliation: Jun. 16, 2026 Absolutely a bad idea—esp for us older citizens.

Sent from my iPhone

Felice Burns — Jun 16, 2026
Subject: Comment on Proposed Rulemaking: Opposing Semiannual Reporting / Retaining Quarterly Disclosure From: Felice Burns Affiliation: Jun. 16, 2026 Dear Secretary,

I am writing to express my strong opposition to any regulatory shifts that would allow public companies to transition from mandatory quarterly reporting (Form 10-Q) to an optional semiannual reporting schedule.

Maintaining robust, frequent disclosure is vital for the integrity of our financial markets for several reasons:

• Investor Protection and Transparency: Individual retail investors rely heavily on timely, consistent financial updates to make informed decisions. Extending the reporting window to six months creates massive information gaps, leaving regular investors in the dark for far too long.

• Market Volatility: Reducing the frequency of audited financial transparency will inherently increase market volatility. When data is only released twice a year, the market is forced to rely on rumors, speculation, or massive, unexpected adjustments, causing severe price shocks.

• Asymmetry of Information: Professional institutional investors often have resources to track corporate health through alternative data channels. Main Street investors do not. Quarterly reporting levels the playing field and ensures fair access to information.

A healthy market demands more accountability, not less. I urge the Commission to protect the interests of everyday investors by retaining the standard quarterly reporting framework.

Sincerely,

Felice Burns

Felicia M. Brown The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Felicia M. Brown Quarterly reporting protects individual investors. The short-termism diagnosis doesn't justify this remedy. The companies most likely to opt out are the ones where oversight matter most. This is the wrong direction. What, exactly is the problem?

Fenetra Dillon-Ndaw — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Fenetra Dillon-Ndaw Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

As investors, we are part owners and deserve to see how our company is performing. Why are we supposed to blindly trust? Why is this even being considered? Please continue reporting without change.

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fern jacobs — Jun 16, 2026
Subject: Comment on S7-2026-15 From: fern jacobs Affiliation: Jun. 16, 2026 I think it’s important to continue reporting on a quarterly basis. As an investor, with my retirement invested, I believe it is important to know sooner, rather than later, if there is an issue with the company requiring my selling my stock. Too much damage can occur if we wait six months between reports.
Fern Jacobs
Retired

Best
Fern Jacobs
703.304.1330

Fernando Pinheiro — Jun 16, 2026
Subject: File No. S7-2026-15 From: Fernando Pinheiro I think that the information is necessary to investors make good decisions of investment. The small investors should have acess a good information frequently. They deserve it, because they need to save money to pay for your children's education, retirement, etc.

Filomena Localio — Jun 16, 2026

Subject: S7-2026-15 Comment From: Filomena Localio Affiliation: Jun. 16, 2026 Keep the reports quarterly.

Sent from my iPhone

Finn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Finn Affiliation: Jun. 16, 2026 We need to keep people accountable and biannually us NOT enough.

Gail Finn
Retiree
Bloomington, Indiana

Flonkbob — Jun 16, 2026
Subject: S7-2026-15 Comment From: Flonkbob Affiliation: Jun. 16, 2026 It is time to stop making rules that only benefit the oligarchs and fascists. Stop licking boots and start doing your jobs.

Everyone is entitled to their own opinion no matter how inaccurate it may be. But reality is not a democracy.

Florence Namiotka — Jun 16, 2026
Subject: S7-2026-15 From: Florence Namiotka Affiliation: Jun. 16, 2026 Quarterly signatures is minimal accountability. Do not drop it to bi-annual signatures. CEOs and CFOs should never have deniability.

Floyd Putnam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Floyd Putnam Affiliation: Jun. 16, 2026 WTF? As if there aren't enough shenanigans going on on wall street. You want to make it easier for them to cook their books. This is a terrible idea. Hell they should be reporting monthly not less often!

Floyd Roberson — Jun 16, 2026
Subject: S7-2026-15 From: Floyd Roberson Affiliation: Jun. 16, 2026 Retired but not stupid. Do not change quarterly reporting.

Sent from my iPhone

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fr elf — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: fr elf Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
make informed decisions,

Fran LoPresti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fran LoPresti Affiliation: Jun. 16, 2026 I oppose this rule. It is way to easy to commit fraud. I have my entire retirement in the stock market because of the ability to look into companies actions. This change has zero positives for me. Don't screw this up.

Fran LoPresti

Fran Misonznick — Jun 16, 2026
Subject: S7-2026-15 From: Fran Misonznick Affiliation: Jun. 16, 2026 All CEOs who commit fraud should pay. No double standards.

Fran Pierce — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fran Pierce Affiliation: Jun. 16, 2026 This is a necessary component to ascertain whether a potential investment is solvent. Do not dismantle it!!!!

Sincerely,

Fran Pierce
Franchise Owner
British Swim School of Greater Miami-Pembroke Pines
cell: 347-610-0373
Email: fran.pierce@britishswimschool.com

Fran Terry — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Fran Terry Affiliation: Jun. 16, 2026 I do not wish to return to 1955 disclosures levels

Sent from my iPhone

Fran Thomas — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Fran Thomas Affiliation: Jun. 16, 2026 Fran THOMAS, PORT ST LUCIE,FL I AM AN investor for many years. Have counted on th quarterly reports from everyone. DO NOT CHANGE TO SEMI ANNUEL REPORTING! ,

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Frances Lancaster — Jun 16, 2026
Subject: S7-2026-15 From: Frances Lancaster Affiliation: Jun. 16, 2026 Don't stop quartly reporting

Frances M. Lancaster

Francesanne Li — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Francesanne Li Affiliation: Jun. 16, 2026 Please continue Quarterly Reporting. I am a retired high school teacher and sent every penny I could to my mutual fund to be prepared for inflation in retirement. I need what I saved to remain independent in my old age. Thank you.
Frances Li,
Long Island, NY

Sent from my iPhone

Francesmarshall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Francesmarshall Affiliation: Jun. 16, 2026 How can I know how to manage the money I have worked hard to save for my retirement if I can’t get an accurate picture of how a company is doing.
PLEASE keep the accounting timetable as it is.
Frances Marshall ~ retired public school teacher

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francie kress — Jun 16, 2026
Subject: S7-2026-15 Comment From: francie kress Affiliation: Jun. 16, 2026 Keep reporting as is or even shorter increments

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Francis Sullivan — Jun 16, 2026

Subject: S7-2026-15 Comment From: Francis Sullivan Affiliation: Jun. 16, 2026 Please consider this: do not change the quarterly reporting. Consider those who depend upon it
Thank you !!

Francis Swasey — Jun 16, 2026
Subject: File No. S7-2026-15 From: Francis Swasey Being an individual investor is hard enough without having the information I base my decisions on reduced by half. There is no evidence that reduced reporting will do anything to improve the quality nor quantity of business actions.

Frank and Karen Lamb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank and Karen Lamb Affiliation: Jun. 16, 2026 Not another benefit for the billionaires!

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Frank Caba — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank Caba Affiliation: Jun. 16, 2026 I want to know the quarterly financials, profit and loss. The forecast can go semiannually if they want. F Caba Waleska GA

Frank Derrick — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Frank Derrick Affiliation: Jun. 16, 2026 Keep it Quarterly.

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Frank E Kuhn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank E Kuhn Affiliation: Jun. 16, 2026 Twice a year sounds very shady to me. I prefer it
to be done quarterly like it has been done all this time. Frank E Kuhn

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Frank Falcone — Jun 16, 2026
Subject: S7-2026-15 From: Frank Falcone Affiliation: Jun. 16, 2026 Frank Falcone, Sr. Manager, NY Why are we rewarding criminals with this reduction in requirements because when these CEOs commit fraud they are essentially stealing, which are both against the law. I think the quarterly reporting needs to remain as is, else, the propensity to commit fraud increases and the ability to hold those accountable decreases.

Frank Forbes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank Forbes Affiliation: Jun. 16, 2026 Enough breaks already for wall street.

Yahoo Mail: Search, Organize, Conquer

Frank Hyldahl — Jun 16, 2026
Subject: S7-2026-15 From: Frank Hyldahl Affiliation: Jun. 16, 2026 No no no grift is on the corporate agenda for the sake of profit vs people. No no no

We welcome your comments and questions.
Frank & Dawn

GreenWoodWizard@gmail.com
Live-Grafted,Tree-Grown Wood Rings
www.greenwoodwizard.com
Humans & Living Trees, A Living Collaborative Partnership for Co-creative Artisans:
http://www.youtube.com/greenwoodwizard
Purchase Tree Rings online:
http://www.etsy.com/shop/GreenWoodWizard

Frank Leone — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank Leone Affiliation: Jun. 16, 2026 I am sick of the rich, greedy, and corrupt bleeding the rest of us while the law supports them.

Frank Lovis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Frank Lovis Affiliation: Jun. 16, 2026 Keep Quarterly Reporting which benefits investers. I am retired, depend on my investments, and want to keep close watch on their performance. 6 months reporting will be an injustice for me and all investers. Business should keep their investers fully informed. Protect investers more than big business!

Frank Lucia — Jun 16, 2026
Subject: S7-2026-15 From: Frank Lucia Affiliation: Jun. 16, 2026 This is the population that requires THE MOST GOVERNANCE! These people along with our IDIOT-in-chief are attempting to push their economic circle further into the Sky, at the expense of the other 99% of us!

Sent from my iPhone

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frank robinson — Jun 16, 2026
Subject: S7-2026-15 Comment From: frank robinson Affiliation: Jun. 16, 2026 quit being thieves

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Frank Vibrans — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frank Vibrans Affiliation: Jun. 16, 2026 I understand the burden quarterly reporting places on companies, but it keeps them honest, and it provides investors a clearer view into the health and behavior of the company.

Yahoo Mail: Search, Organize, Conquer

Franklin Kapustka — Jun 16, 2026
Subject: S7-2026-15 Comment From: Franklin Kapustka Affiliation: Jun. 16, 2026 Protect everyone's investments

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Franklin Puckett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Franklin Puckett Affiliation: Jun. 16, 2026 Why would we try this again when it has already been proven to be a failure for investors. I vote no.

Sent from my iPhone

Fred — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fred Affiliation: Jun. 16, 2026 Fredrick Heivilin , retired . In order to be able to research and provide good investments for my grandchildren and myself it would not be conducive to only be able to review only every 6 months. That could easily be 5 months of a company going to crap and the small amount of my money being lost in a failing company. I'm not an expert but I'm not an idiot either and it's a poor decision to hurt investors.

Fred B — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fred B Affiliation: Jun. 16, 2026 Reporting is supposed to give the public s clearer idea of the state of the business so investment decisions can be based on the current state of the business. This proposal does nothing to help that effort. Why would the SEC want to let businesses hide information from the public? Please don’t make it more difficult. Leave the reporting requirements as the are.

Fred Feld — Jun 16, 2026
Subject: S7-2026-15 From: Fred Feld Affiliation: Jun. 16, 2026 I lost $40,000 from my IRA because Merrill Lynch included Enron in their "Energy Fund" that looked so attractive. Soon after Enron collapsed, Merrill Lynch discontinued this fund, so this fund would not be included in yearly reviews and evaluations by Forbes, etc. Attorneys told me that since my loss was below their $50,000

threshold, they did not want to pursue a case against Merrill Lynch. YOU MUST FULLY PROTECT NEW INVESTORS. Quit protecting the thieves. Fred Feld, DMD

Fred Fink — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fred Fink Affiliation: Jun. 16, 2026 I am retired and depend on returns from my investments. If the information is old it does not help in deciding what to invest in.

Frederick Fink

Fred Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Fred Miller Affiliation: Jun. 16, 2026 Keep the report quarterly.

Freda Schroeder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Freda Schroeder Affiliation: Jun. 16, 2026 It is important for the report to continue quarterly. We need this information to make many financial decisions regularly.

Sent from my iPhone

Frederic Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Frederic Brown Affiliation: Jun. 16, 2026 Companies need to publish quarterly statements to all investors with NO exclusions so that there is a level field.

Frederica Hall — Jun 16, 2026
Subject: S7-2026-15 From: Frederica Hall Affiliation: Jun. 16, 2026 We need quarterly reporting to try to keep the rampant corruption from CEOs

May all beings be Peaceful & Joyful
Frederica Hall

fredericahallarts.com
fredericahallarts@gmail.com

Frederick Swavely — Jun 16, 2026
Subject: S7-2026-15 From: Frederick Swavely Affiliation: Jun. 16, 2026 Need to keep the confirmation every quarter

Sent from my iPhone

FUMC — Jun 16, 2026
Subject: S7-2026-15 Comment From: FUMC Affiliation: Jun. 16, 2026 Quarterly reporting has worked to keep fraud under control since the Enron debacle. All of our pensions and investments are safer with quarterly reporting. The only reason there can be for taking it to semi-annual reporting is that it will allow CEOs more flexibility to commit fraud. Your job is to protect US, not CEOs.

G Hendricks — Jun 16, 2026
Subject: Comment on S7-2026-15 From: G Hendricks Affiliation: Jun. 16, 2026 Stick with the mandate of Quarterly Reporting. A reduction to businesses filing their reports only twice a year would be disastrous! Support business and government transparency and the basic rule of informed consent/participation in financial matters.

Sent from my iPhone

G LASTNAME — Jun 16, 2026
Subject: S7-2026-15 From: G LASTNAME Affiliation: Jun. 16, 2026 This is more of the same steal from the poor give to the rich bull ****.
Q U A R T E R L Y

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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g morse — Jun 16, 2026
Subject: S7-2026-15 Comment From: g morse Affiliation: Jun. 16, 2026 We deserve transparency which equals timely reporting at least quarterly.

G. Anderson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: G. Anderson Affiliation: Jun. 16, 2026 Just more corruption from the most corrupt government in the history of the United States! Stock buybacks were ILLEGAL before Reagan, time to make stock buy backs ILLEGAL again! Corporate socialism is turning the U.S. into a third world country! Sad how corrupt the SEC has become!

Sent from my iPad

Gail Adams — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gail Adams We need more transparency not less especially in this grifting economy. You would think companies would want to prove they aren't grifting

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Gail Allentaylor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gail Allentaylor Affiliation: Jun. 16, 2026 6/16/2026
Keep Quarterly reporting in place for USA 🇺🇸

Gail Collins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Collins Affiliation: Jun. 16, 2026 Gail Collins Lifelong Homemaker/Caregiver for my disabled son Why do I think the SEC should keep reports quarterly? (This is the second time I've written a comment. There seemed to be a problem getting it sent the first time. If you should get two copies nearly identical I apologize.) That's like asking why wear a coat when it's cold outside. It's common sense for one thing. Companies need to be held accountable for their actions. If they're allowed to go 6 months before reporting their actions and earnings it would be much harder to discover any wrongdoing before it was too late to recover what might be lost. I've not been in the business world so I'm not really familiar with the process of oversight but my common sense tells me it would be much harder to undue something that's already been done than to see it while it may be happening and stop it. That's pretty simple I know. It just seems simple to me. Do not give companies extra time to potentially let them do something illegal. That may be a little cynical. I believe from what I have seen that it's just better to help someone keep their hands clean rather than giving them a chance to do something wrong. Keep the SEC at the 3 months reporting period. 6 months is too much time for transparency to occur and to keep the companies accountable. Thank you.

GAIL DRIEBE — Jun 16, 2026
Subject: Comment on S7-2026-15 From: GAIL DRIEBE Affiliation: Jun. 16, 2026 As an investor, I need more information, not less. The SEC is very important in protecting our financial system from egomaniacal billionaires.

Sent from my iPhone

Gail Fishman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Fishman Affiliation: Jun. 16, 2026 I think hiding reporting for six months is a bad idea. Keep the current reporting rule.
Gail Fishman
Sent from my iPad

Gail Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Johnson Affiliation: Jun. 16, 2026 So by promoting this only insiders and the wealthy will leave the rest of us holding the empty bag?

Gail Johnson

Gail Matthews — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Matthews Affiliation: Jun. 16, 2026 Protect we the people from corporations. Everyone has the same rules that apply. No blind spots

Sent from Proton Mail for iOS.

Gail Messmer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Messmer Affiliation: Jun. 16, 2026 Gail Messmer- retired - with a need to watch my investments and would suffer great harm if the quarterly report requirements are changed that will interfere with my ability to track my investments and allow too much time to lapse.
Please do not extend the time between reports.

Gail Schneider — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail Schneider Affiliation: Jun. 16, 2026 Seriously? You think this will be good for the market? More deception.

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Gail Tavares — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Gail Tavares Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Please keep the requirement for quarterly reporting. Companies need to be accountable to "normal" investors.

Gail van Oosten — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gail van Oosten Affiliation: Jun. 16, 2026 No! There is enough corruption!

Sent from my iPhone

Gail VanBrimer — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Gail VanBrimer Affiliation: Jun. 16, 2026 Quarterly reporting provides increased transparency for investors and shareholders. Historically in the US and currently in other countries, semi-annual reporting results in lower valuations and could lead to significant reduction of wealth. In an era where policy change seems to favor corporations and the ultra wealthy over the average American, less frequent reporting and reduced transparency won't benefit the little guy. Please leave quarterly reporting in place!

Submitted by Gail VanBrimer, Operations Leader, Saline, MI

Sent from my iPhone

Gale Bell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gale Bell Affiliation: Jun. 16, 2026 Transparency is always needed. This is a step that will keep small investors in the dark. Those of us that are just trying to save for the future are worried

Sent from my iPhone

Garret Moore — Jun 16, 2026
Subject: S7-2026-15 From: Garret Moore Affiliation: Jun. 16, 2026 Please keep the reporting quarterly.
We already have the President robbing us blind so we don't need anyone else doing it.

Sent from my iPhone

Garten Pollard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Garten Pollard Affiliation: Jun. 16, 2026 Don't make this change.

Sent from my iPhone

Gary Brooks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Brooks Affiliation: Jun. 16, 2026 Please keep the quarterly reports. This provides timely reporting and discourages misleading filings . It's important because I invest . Gary Brooks , retired Banking and financial professional.

Sent from my iPhone

Gary Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Clark Affiliation: Jun. 16, 2026 I'm Gary, semi-retired. Quarterly reporting is essential to me! Please do not make it any less frequent! Thank you

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Gary Day — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Day Affiliation: Jun. 16, 2026 Trans parity is the key to keeping everything out in the open not to hide it in the dark.
The only reason to change it from quarterly is to cheat those who are in the dark 👀

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Gary Friend — Jun 16, 2026
Subject: S7-2026-15 From: Gary Friend Affiliation: Jun. 16, 2026 My name is Rev. Gary G. Friend II and I live in Gainesville, Florida. As a veteran, a father, and an ordained minister, I am writing because I do not agree with or understand the need for this proposed change.

Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.

The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

There is no need to change the certification requirements unless the intent is to assist corporate executives to more easily commit fraud. Do not do this.

Respectfully,
Rev. Gary G. Friend II

GARY GRAHAM — Jun 16, 2026
Subject: S7-2026-15 Comment From: GARY GRAHAM Affiliation: Jun. 16, 2026 Quarterly reporting is still the best monitor of corporate performance

Sent from my iPhone

Gary Greene — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Greene Affiliation: Jun. 16, 2026 Another bad idea that will on,y serve to enhance American oligarchs.

Sent from my iPad

Gary H.Oberbeck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary H.Oberbeck Affiliation: Jun. 16, 2026 Semiannual reporting does not make for more transparency. It allows insiders to have an even larger advantage in their position and active trading. The current quarterly reporting encourages transparency and allows investors to have clarity.

Gary Heinz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Heinz Affiliation: Jun. 16, 2026 What kind of flim-flam man/ used car salesman came up with this bright idea?! Yeah, it's not bad enough that politicians and bureaucrats and other insiders already fleece investors out in front of most happenings. Let's let them hide even more. You want to make average investors pull out of the stock market...? Then push ahead with this hairbrained idea to let wealthy insiders take even longer to disclose the actual state of the company! Why do we need to even comment on this?! Do this and we will make sure a grassroots movement ends every single one of your careers and seeks prosecution of anyone who unethically benefits!

Gary Heinz

530.344.2755 Mobile

Gary Hook — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Hook Affiliation: Jun. 16, 2026 Keep it Quarterly. Gary Hook. It's OUR money, OUR investments and for retirees it is OUR lives.

Gary Jakacky — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Jakacky Affiliation: Jun. 16, 2026 Gary Jakacky
Retired instructor of finance and econometrics

Quarterly returns are ESSENTIAL...we need regular and frequent financial statements to monitor economic performance and income statement/balance sheet/cash flows for American companies. Our markets are liquid and essential; to remain so we need quarterly reports.

Gary Lichtenberg — Jun 16, 2026
Subject: S7-2026-15 From: Gary Lichtenberg Affiliation: Jun. 16, 2026 Keep the rule in place. If they lie on their financials, lock them up.

Gary Lowder — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gary Lowder Moving to semi-annual reporting creates an environment of more opacity and less information available to investors. It has also not been shown in Europe, where tried, to not drive the intended corporate behavior. Please do not take information away from investors. More information creates an environment of accountability, Please do not lessen the accountability.

Gary Monti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gary Monti Affiliation: Jun. 16, 2026 Keep the quarterly report! It keeps Wall Street honest. I have a small business and need to know large-scale manipulations are caught as early as possible. It was one of the MAIN reasons for establishing the SEC, i.e., to let light into how business transactions are actually being conducted.

Gary Monti, MS PMP
Consultant
Center for Managing Change

Gary Sadler — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gary Sadler I strongly agree that this is a bad move for individual investors – it creates opacity and undermines trust.

Gary Sipos — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gary Sipos Quarterly financial disclosures need to be preserved and held in place. More transparency is required to maintain investor trust to keep our capital markets functioning with integrity.

Gary Underwood — Jun 16, 2026

Subject: S7-2026-15 Comment From: Gary Underwood Affiliation: Jun. 16, 2026 Don't change from quarterly.

Gary Valencia — Jun 16, 2026
Subject: S7-2026-15 From: Gary Valencia Affiliation: Jun. 16, 2026 In a country with a dying despot clinging to power, Americans deserve securities laws with teeth. Reducing corporate accountability by 1/2 will be deathblow to this nation.

Gary VanDeventer None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gary VanDeventer I strongly object to the proposal S7-2026-15, extending financial reporting from quarterly to semiannual for SEC regulated companies. Such a move will close the door for timely viewing financial condition of companies and likely putting all investors at risk due to lack for transparency.

GARYL Roberts — Jun 16, 2026
Subject: Vote NO on File Number S7-2026-15 From: GARYL Roberts Affiliation: Jun. 16, 2026 Our family is strongly against the proposed rule change allowing corporations yet another way to bilk hard working families out of their hard earned savings. Please do not be complicit in this attempt for corporations to be less transparent in their reporting to those who have placed their trust in them.

Thank you for your attention,

Gary and Laura Roberts

Get Outlook for Android

Gavin Schell — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Gavin Schell Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This proposal would decrease transparency and increase the duration of fraud to take place by public companies. By limiting investors ability to receive timely disclosure of relevant information about public companies regulated by the SEC, individual investors will be disadvantaged and subject to financial harm.

Gay Gibson Cima — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gay Gibson Cima Affiliation: Jun. 16, 2026 Ordinary investors ought to have the same information that corporate leaders have. Please retain quarterly reporting to ensure that I know how my holdings are performing!

She/her/hers
Sent from my iPhone

Gay Henderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gay Henderson Affiliation: Jun. 16, 2026 I'm a retired individual and reporting is how we make decisions. Please keep reporting fair for individual investors.
Gay Henderson-retired educator

Sent from my iPhone

Gay Plants — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gay Plants Affiliation: Jun. 16, 2026 I need quartet reporting. A longer length allows for more possibly fraudulent and corrupt activities. Gay Plants

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Gayatri De — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gayatri De Affiliation: Jun. 16, 2026 Gayatri De, Inside Sales Representative, SF Bay Area. A large portion of my net worth is tied up in espp and if that were to shrink I would be absolutely devastated.

Gayle LoganSilva — Jun 16, 2026
Subject: S7-2026-15 From: Gayle LoganSilva Affiliation: Jun. 16, 2026 Save quarterly reporting. Do not make it easier to cheat by feigning ignorance. I am a retired business owner and current investor.
Gayle Logan-silva
831-234-6699
Santa Cruz, California

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gayle morris — Jun 16, 2026
Subject: Comment on S7-2026-15 From: gayle morris Affiliation: Jun. 16, 2026 Keep reporting QUARTERLY!

Gayle Morris
Retired
West Union, SC

Sent from my iPhone

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gcornelius — Jun 16, 2026

Subject: S7-2026-15 Comment From: gcornelius Affiliation: Jun. 16, 2026 What are they hiding. And why are you considering allowing this . Hiding from investors no transparency.

Sent from my Galaxy

GCRPM — Jun 16, 2026
Subject: S7-2026-15 Comment From: GCRPM Affiliation: Jun. 16, 2026 I'm not sure WHY this change is being contemplated, if not for nefarious reasons. Please do not change the reporting period!

Thank you!
Pamela Jackson
Hudson FL

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Gemma Barriteau — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gemma Barriteau Affiliation: Jun. 16, 2026 If a company or a person wants to hide information from the public that affects the public, that company or person is CORRUPT,and should be disbanded.

Yahoo Mail: Search, Organize, Conquer

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gene grabiner — Jun 16, 2026
Subject: S7-2026-15 Comment From: gene grabiner Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

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gene johnston — Jun 16, 2026
Subject: S7-2026-15 Comment From: gene johnston Affiliation: Jun. 16, 2026 Gene Johnston Retired
I favor quarterly reporting to keep public companies actions and performance closer to real time.

Insider info becomes much more valuable and harder to prove.

Gene Myers — Jun 16, 2026
Subject: S7-2026-15 From: Gene Myers Affiliation: Jun. 16, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings accounts. Please DO NOT discontinue quarterly reports!

Genevieve Sharp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Genevieve Sharp Affiliation: Jun. 16, 2026 How much more are we going to let corporations rule this country? What happened to “We the People”? The US is officially becoming an Oligarchy! I adamantly oppose this!

Ginny Sharp

Genie Graf — Jun 16, 2026
Subject: S7-2026-15 Comment From: Genie Graf Affiliation: Jun. 16, 2026 The details in the reporting matter to all of us. Keep corporations accountable.

Sent from my iPhone

Georganne Nuger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Georganne Nuger Affiliation: Jun. 16, 2026 I rely on quarterly reports to help me make decisions about my retirement accounts. The savings benefit to companies doesn’t offset the disadvantages to me. Please continue to require quarterly reports. Thanks. Georganne Nuger, retiree

Sent from my iPad

George Barbash — Jun 16, 2026
Subject: S7-2026-15 Comment From: George Barbash Affiliation: Jun. 16, 2026 George Barbash, investor Please keep quarterly earnings reports, individuals need all the help we can get.

Sent from my iPhone

George Biastre Jr. — Jun 16, 2026
Subject: File No. S7-2026-15 From: George Biastre Jr. Please do NOT reduce corporate filing requirements to semi-annual. The move to reduce corporate filings to semi-annual is a BAD move for investors. As seen in other countries, the move does NOT change corporate behavior and only decrease corporate transparency.

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george hoffman — Jun 16, 2026
Subject: File No. S7-2026-15 From: george hoffman Keep it 4x per year1

George McVey — Jun 16, 2026
Subject: S7-2026-15 Comment From: George McVey Affiliation: Jun. 16, 2026 Please keep the reports quarterly- thank you

George McVey

Get Outlook for iOS

George Ross — Jun 16, 2026
Subject: Comment on S7-2026-15 From: George Ross Affiliation: Jun. 16, 2026 I worked for a major credit rating agency for 44 years before retiring in Dec 2023. We, in addition to the credit industry, rely on 10Q reports from the SEC to make better informed ratings and allow our customers to make more decisive creditworthy business decisions on their respective customers and business partners. This would be a disastrous decision by the SEC.

Thank you,

George Ross
Former senior credit analyst and ACFE member.

Sent from my iPhone

George Ross — Jun 16, 2026
Subject: Comment on S7-2026-15 From: George Ross Affiliation: Jun. 16, 2026 I worked for a major credit rating agency for 44 years before retiring in Dec 2023. We, in addition to the credit industry, rely on 10Q reports from the SEC to make better informed ratings and allow our customers to make more decisive creditworthy business decisions on their respective customers and business partners. This would be a disastrous decision by the SEC. Thank you. From George Ross, former senior credit analyst and former ACFE member.

Sent from my iPhone

George Schropshier — Jun 16, 2026
Subject: S7-2026-15 Comment From: George Schropshier Affiliation: Jun. 16, 2026 We need more control over Wall Street! Not less
Sent from my iPad

George Shawn Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: George Shawn Johnson Affiliation: Jun. 16, 2026 Quarterly reporting keeps big companies from hiding profits and moving resources into non reporting areas. We lose taxes that are critical for our nation.
George Johnson, business owner

Georgia Glunt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Georgia Glunt Affiliation: Jun. 16, 2026 Please leave reporting at the quarterly time frame. Transparency it vital to better returns for the general public.

Thank you.

Georgia Larson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Georgia Larson Affiliation: Jun. 16, 2026 Keep Quarterly Reporting…don't rig the game more than it already is!

Sent from my iPad

Georgia Millsaps — Jun 16, 2026
Subject: S7-2026-15 Comment From: Georgia Millsaps Affiliation: Jun. 16, 2026 Please keep quarterly reports!!

Georgiana Zigmont — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Georgiana Zigmont Affiliation: Jun. 16, 2026 Georgiana Zigmont, New Jersey...I am a senior citizen with a small amount invested that I depend on and it is very important for me to have qu
arterly reports...Thank you

Geraldine Gagnon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Geraldine Gagnon Affiliation: Jun. 16, 2026 Geraldine Gagnon…..retired RN…. Quarterly reporting is best for all involved. We appreciate what you do! Thank you.

GERALDNE condron — Jun 16, 2026
Subject: S7-2026-15 Comment From: GERALDNE condron Affiliation: Jun. 16, 2026 Quarterly reporting must stay in place. Safeguards for the public must not be dismantled. This is an open

invitation to commit fraud which is the modus operandi at present. It must be stopped to protect consumers!

Sent from my iPhone

Gerda — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gerda Affiliation: Jun. 16, 2026 We have the systems and technology in place to support quarterly reporting AND MORE. Why would we want less???

Gerdaa Coakley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gerdaa Coakley Affiliation: Jun. 16, 2026 Gordon Coakley, retired ACH broker, Colleyville, TX. The quarterly reporting system has proven to be superior to the reporting twice a year and must prevail.

Sent from my iPhone

Gerri — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gerri Affiliation: Jun. 16, 2026 I will be retiring in three years. My nest egg is my investment in stock market. This decision could impact the quality of my life when I can no longer earn money. It's unfair to take that away from me. It is fair to hold businesses accountable On a monthly basis.

Gerri VanderMark Oros
Product specialist for Sage
Dana Point, California

Sent from Gmail Mobile

Gerri Zurek — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gerri Zurek Affiliation: Jun. 16, 2026 Keep quartly reporting. We learned it was much more beneficial than semi-annually. Geraldine Zurek Retired teacher living at 2673 Avondale Circle Naperville, IL 60564

Sent from my iPhone

Gerry Blomquist — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gerry Blomquist Affiliation: Jun. 16, 2026 Absolutely ridiculous! No change , please!

Gerry

Gil Gettes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gil Gettes Affiliation: Jun. 16, 2026 Absolutely not. It's bad enough about the pre-IPO game. Everything should be More transparent, not Less transparent.

Gil Stevens — Jun 16, 2026
Subject: S7-2026-15 From: Gil Stevens Affiliation: Jun. 16, 2026 John Stevens, Wayne, Pa, retired: My personal interest is obviously my own investments, but keeping corporate America honest is in the public interest, shoring up faith in our financial institutions, preventing another crash. It costs honest officers nothing to sign this every quarter, and the others should be prosecuted. Four times a year should not even be argued.

Sent from my iPhone

Gillie Campbell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gillie Campbell Affiliation: Jun. 16, 2026 SEC's duty is to responsibly & reliably report truth. There is no plausible reason, thus no justfication, for dropping quarterly reporting. KEEP IT.

Gina Van Vleck — Jun 16, 2026
Subject: S7-2026-15 From: Gina Van Vleck Affiliation: Jun. 16, 2026 Keep the required number of SEC reports at 4 quarterly per year to maintain current scrutiny.

Sent from my iPad

Ginger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ginger Affiliation: Jun. 16, 2026 I am a senior and the reporting is important to me. I see real advantage to changing it. It just gives more time fot fraud to be committed. M V Johnson

Sent from my iPad

GINGER HOPPER — Jun 16, 2026
Subject: S7-2026-15 Comment From: GINGER HOPPER Affiliation: Jun. 16, 2026 Keep reporting every. 3 months

Peace and Love

Ginny Eudy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ginny Eudy Affiliation: Jun. 16, 2026 Ginny Eudy, Retired. Salem, Ohio
I depend on my retirement accounts for living expenses. Dropping the valuations would affect my life. Do not do this.
Thank you.

Ginny Fleming — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ginny Fleming Affiliation: Jun. 16, 2026 We need data MORE frequently in today's fast paced economy, not less. Six months is way too long. Don't mess with Quarterly reporting

Sent from my iPhone

Ginny Murphy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ginny Murphy Affiliation: Jun. 16, 2026 It is not beneficial to investors, and makes no sense

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Ginny Wagner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ginny Wagner Affiliation: Jun. 16, 2026 Financials are reported quarterly and should be signed quarterly to maintain accountability. No loopholes!

I'm a retired project manager and need my investments to be secure.

Thanks ,
Ginny Wagner

Glen G — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Glen G Affiliation: Jun. 16, 2026 I want quarterly reports of all my investments to continue.

Glen Goebel

GLEN LIESEGANG — Jun 16, 2026
Subject: S7-2026-15 Comment From: GLEN LIESEGANG Affiliation: Jun. 16, 2026 Stop corporate

corruption!!! Hold these companies accountable by continuing quarterly reporting!
Dr. Glen L.

Glenda — Jun 16, 2026
Subject: S7-2026-15 From: Glenda Affiliation: Jun. 16, 2026 My Husband worked for Enron. We were encouraged in May of the year that Enron went under on how well the company went under that the company was in excellent condition. When the company blocked the sale of Enron stock by employees a lot of employees lost their life savings including retirees. We lost $600,000 dollars.

Sent from my iPad

Glenda Bain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Glenda Bain Affiliation: Jun. 16, 2026 I No we want report quarterly.

Glenda Bain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Glenda Bain Affiliation: Jun. 16, 2026 No we want report quarterly.

Glenda Lovejoy — Jun 16, 2026
Subject: S7-2026-15 From: Glenda Lovejoy Affiliation: Jun. 16, 2026 I am retired and living on a fixed income like so many other Americans. I do not have the luxury of having more money than I could spend in my lifetime.

I rely on being able to keep a close eye on my investments. Quarterly reporting is working. Why the change? It's very suspicious in the current climate.

Sincerely,

Glenda Lovejoy

GLENDA SWANSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: GLENDA SWANSON Affiliation: Jun. 16, 2026 Stay at 3 month reporting. Keep accountability! Glenda Swanson RN

Glenn Arnold — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Glenn Arnold Affiliation: Jun. 16, 2026 To the Securities

and Exchange Commission:
I am a 40 years plus experienced advisor, all as a fee-based wealth management professional with one of the top two firms by AUM and market share.
i believe this promulgated SEC legislation is for all intents and purposes, coveys incongruent advantages to corporations VERSUS the needs of most, if not all, non-corporate investors.
I don't need to cite, certainly the least of which to the SEC, the laundry list of overarchingly negative outcomes against the non-corporate investors. Therefore, DO NOT establish this hideous law into the SEC Code.
Glenn Arnold

Glenn Bodinson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Glenn Bodinson Affiliation: Jun. 16, 2026 Please keep the requirement for quarterly reporting. Having accurate and timely financial reporting helps secure a more solid foundation for the stock market in America. Please do your job and protect the information guiding our investments. In these times with growing national debt and inflation, it is most important. Who is this intended to benefit? Who is most likely to be harmed? Thanks

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Glenn De — Jun 16, 2026
Subject: S7-2026-15 Comment From: Glenn De Affiliation: Jun. 16, 2026 Hello,
I suspect the real reason for this proposed change to semi annual reporting is not so much cost savings but to make it easier to conceal insider actions that violate trading rules. Please keep the reporting rules as they are currently to protect investors from short term manipulations!

Thank you,
Glenn E DeHond

Glenn Rhodes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Glenn Rhodes Affiliation: Jun. 16, 2026 No additional opportunities for secrecy, deception and fraud. Investors have the to full transparency because the investment is part ownership of the company and owners must know what's going.

Glenn Shivers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Glenn Shivers Affiliation: Jun. 16, 2026 Quarterly reports should remain the standard

Yahoo Mail: Search, Organize, Conquer

Glenna Adkins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Glenna Adkins Affiliation: Jun. 16, 2026 Leave it alone!! We don’t want to lose any mo ney and not know it til 6 months is up!! You all quit screwing up with our money!!!

Glenna Adkins — Jun 16, 2026
Subject: S7-2026-15 From: Glenna Adkins Affiliation: Jun. 16, 2026 What are you trying to hide?????

Gloria Corder — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gloria Corder Affiliation: Jun. 16, 2026 Better accountability for firms. Absolutely necessary.

Gloria Corder
Texas

Sent from my iPhone

Gloria Fama — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gloria Fama Affiliation: Jun. 16, 2026 Keep the quarterly reports

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Gloria King — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gloria King Affiliation: Jun. 16, 2026 If small business must do it should the Big guys too!

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Gloria Parker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gloria Parker Affiliation: Jun. 16, 2026 Be transparent! Quarterly payments only.
G Parker
Executive Director
Arts Organization

All investors should have equal access to truthful, timely information!

Gloria Parker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gloria Parker Affiliation: Jun. 16, 2026 Be transparent! Quarterly payments only.
G Parker
Executive Director

Arts Organization

All investors should have equal access to truthful, timely information.

Gloria Quesada — Jun 16, 2026
Subject: S7-2026-15 From: Gloria Quesada Affiliation: Jun. 16, 2026 We don’t want another Enron. We need to stop corruption. The Republicans & the billionaires are corrupted & will steal & the president will pardon the thieves.

Sent from my iPhone

Gloria Quesada
Round Rock Tx

Gloria Quesada — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gloria Quesada Affiliation: Jun. 16, 2026 This would allow robbery & incredible corruption. We need a fair & equitable & realtime reporting to the SEC. Stop the manipulation by the billionaire class.

Sent from my iPhone
Gloria Quesada
Gloria.v.quesada@gmail.com
Round Rock Texas

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glospreys — Jun 16, 2026
Subject: S7-2026-15 From: glospreys Affiliation: Jun. 16, 2026 Your "job" is to safeguard and protect the shareholders / stakeholders in the American dream. Signed CEO quarterly reports are important in keeping corporations somewhat honest and responsible. Do your job!

Thank you.

Greg Davis, Salem, NH 03079-1218

Sent from my Galaxy

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glynnis shane — Jun 16, 2026

Subject: Comment on S7-2026-15 From: glynnis shane Affiliation: Jun. 16, 2026 I do not agree with reducing the frequency of reporting. If we have a system that works why reduce it unless you are hiding what you don't want the average person to know about their investments.

Sent from my iPhone

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glynnis shane — Jun 16, 2026
Subject: Comment on S7-2026-15 From: glynnis shane Affiliation: Jun. 16, 2026 I do not agree with reducing the frequency of reporting. If we have a system that works why reduce it unless you are hiding what you don't want the average person to know about their investments.

Get Outlook for iOS

Gmail — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gmail Affiliation: Jun. 16, 2026 Lori Hallahan, RN. Chadds Ford PA
Changing this to quarterly will put me in the dark regarding my investments and plan for retirement in a couple of years. I have worked hard as a nurse caring for patients/families while missing my own family events/holidays. I have done this for 41 years with several more years to go. Less transparency is NEVER the best answer.

Sent from my iPhone

Gmail — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gmail Affiliation: Jun. 16, 2026 Do not report semi-annually. Report Quarterly. Too much can happen in 6 months to call that transparency. Entire Boards can change direction. Bill Whiting, retired, Arkansas. I was close enough to see these rapid changes effect my former company. We were a 3M acre forest products company. Not to mention the effects of lending rates moving from 2% to 7% overnight due to government actions. SEC actions also move markets rapidly. Be responsible or be ousted. Don't tell me that the SEC is caving to companies that don't want to look at their finances regularly. That encourages irresponsible management. Is that the goal of the SEC?

Sent from my iPhone

Gmail — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 16, 2026 This is an horrible idea.

Other than the rich insiders, who benefits from this change?
Not the general stockholders or anyone else. No one other than
those who proposed it.

Capitalism needs light to flourish, not months of darkness.

David Smith
Asheville, NC 28806

Gmail — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 16, 2026 I am asking the SEC to keep the requirement for quarterly reports. As a small investor, I need this information in order to make informed decisions.

Susan Pearlman, retired.

Gmail — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 16, 2026 Ray Campanelli, systems analyst.
Reporting must remain quarterly. Americans deserve transparency from businesses.

-Ray

Gmail — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gmail Affiliation: Jun. 16, 2026 With the usage of algorithms, high speed trading, AI, etc. The individual investor doesn't have a chance! At least each quarter you can try to determine what's going on behind closed doors. Leave reporting alone. It works! How many record closes for Dow, S&P, Nasdaq this year?
Thank you,
John Kaiser
Retired
Tucson, AZ

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gmawoo — Jun 16, 2026
Subject: S7-2026-15 Comment From: gmawoo Affiliation: Jun. 16, 2026 Keep it Quarterly! My investments are small but EVERYTHING to ME. I need to know I am managing well in my retirement.
Leslee Jo Peterson, retired teacher.

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gmr1957 — Jun 16, 2026
Subject: S7-2026-15 Comment From: gmr1957 Affiliation: Jun. 16, 2026 Quarterly reporting needs to remain intact. It provides valuable additional protection to smaller investors. Insiders benefit from less reporting.

Sincerely,
Garner Robertson
Sr. Tax Analyst, Las Vegas, NV

Sent from my Galaxy

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gmr1957 — Jun 16, 2026
Subject: S7-2026-15 Comment From: gmr1957 Affiliation: Jun. 16, 2026 Quarterly reporting needs to remain intact. It provides valuable additional protection to smaller investors. Insiders benefit from less reporting. Sincerely, Garner Robertson, Sr. Tax Analyst, Las Vegas, NV

Sent from my Galaxy

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gr8frnd — Jun 16, 2026
Subject: S7-2026-15 Comment From: gr8frnd Affiliation: Jun. 16, 2026 Keep quarterly reports as it helps keep the game fair to all

Sent from my Galaxy

Grace Muñoz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Grace Muñoz Affiliation: Jun. 16, 2026 Transparency is crucial

Yahoo Mail: Search, Organize, Conquer

Grall Aaron — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Grall Aaron Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Businesses have to file quarterly tax reports, so filing quarterly reports shouldn't add that much expense and inconvenience. They have been doing it for 50 years. As a investor I find the information incredibly useful. Please do not change the rules and keep the quarterly reports for investors.

Grant Randall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Grant Randall Affiliation: Jun. 16, 2026 Keep Quarterly reporting. It is important!
Grant Randall
Alexandria ,Va.

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grayskull00 — Jun 16, 2026
Subject: S7-2026-15 From: grayskull00 Affiliation: Jun. 16, 2026 I am appalled that the SEC is proposing to change corporations quarterly reporting requirements to a semi annual status. Have we learned nothing from the Enron fiasco? Thank you. Lawrence Liptak, Retired, Leland NC.

Sent from Proton Mail for Android.

Greg Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Greg Clark Affiliation: Jun. 16, 2026 Keep the report quarterly! We have enough fraud . Greg Clark- construction superintendent

Greg Clark
Superintendent - Milestone Construction
Mobile 302 -383-2794
Office 302-442-4252
Email gclark@milestonede.com

Greg Fuess — Jun 16, 2026

Subject: S7-2026-15 From: Greg Fuess Affiliation: Jun. 16, 2026 Quarterly reporting keep CEOs accountable. Continue to require CEOs sign their quaterly reports with possibility of jail for any errors.

Greg Fuess
Retired
Denton, Texas

Greg Hiemenz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Greg Hiemenz Affiliation: Jun. 16, 2026 Greg Hiemenz, retired. Changing to semi-annual reporting would have a huge negative impact on my net worth and a lifetime of savings for my retirement, family and future childrens's inheritance. Don't change the quarterly reporting. I can't see any advantage to doing this.

Sent from my iPhone

Greg Kessel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Greg Kessel Affiliation: Jun. 16, 2026 Quarterly reporting needs to remain as is! Enough fraud in govt, not going allow it in financial sectors.

Sent from my Galaxy

Greg Thomas — Jun 16, 2026
Subject: S7-2026-15 From: Greg Thomas Affiliation: Jun. 16, 2026 If not , we will replace you and put you in jail because your job is to support us , not them. We're watching, either you save quarterly reporting, or I hope they paid you a LOT of money...

Greg von Buchau — Jun 16, 2026
Subject: S7-2026-15 Comment From: Greg von Buchau Affiliation: Jun. 16, 2026 Keep the reporting as it is. Doesn't need "fixing" by the billionaires.

Sent from my iPad

Greg Wardwell — Jun 16, 2026

Subject: S7-2026-15 Comment From: Greg Wardwell Affiliation: Jun. 16, 2026 My name is Greg Wardwell. I'm a software engineer. I say no to changing the quarterly reporting rule.

I work hard to provide for my family and to build a retirement account that will allow me to one day spend time fully focused on my family — my wife, my kids, and someday my grandkids — not dividing time between them and work. Moving from quarterly reporting to 6-month reporting puts all that at risk. It creates a long period of secrecy where the money I work for can all disappear due to fraud.

This change does not help me, your everyday guy, build my financial future. It only helps the rich get richer at my expense.

Companies are responsible for and accountable to their investors. They owe us regular and timely performance updates so we can hold them accountable. As an investor, that means every three months. As an investor, my voice deserves to be heard in how companies are held accountable to me.

Again, I say no to changing the quarterly reporting rule.

Sincerely,
Greg Wardwell

Sent from my iPhone

Greg Wieland — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Greg Wieland Affiliation: Jun. 16, 2026 Keep quarterly's

Sent from my iPhone

Greg Witzke — Jun 16, 2026
Subject: S7-2026-15 From: Greg Witzke Affiliation: Jun. 16, 2026 Why are you offering a GET OUT OF JAIL FREE CARD to bad players? You know they would not be asking for this if it wasn't to hide their illegal practices against accountability. Stick to your guns and keep them accountable or there will be more Enron's on our horizon. Stop killing our progress to hold bad players accountable. This was already decided on to protect our steps forward and stop letting money sway your principles. This DOES NOT benefit the people of which YOU ARE ONE. This is the power of a democracy to LISTEN and PROTECT the people that make up that democracy. If you VOTE AGAINST US then you vote against yourself. Are you ready to sell out your family, friends, co-workers and town?

Gregg & Liz Harris — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gregg & Liz Harris Affiliation: Jun. 16, 2026 In the information era when data prevalent, easy to compile and simple to report, there is no reason to reduce reporting cycles. The change would actually cost businesses to reengineer the software and business processes. KEEP QUARTERLY REPORTING

Gregg Harris

Gregg Hohenstein — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gregg Hohenstein Affiliation: Jun. 16, 2026 This isn't right nor fair. We are already losing money and this economy is costing money. Use the facts and historical records and facts, experience, please don't give more and allow less translator the wealthy. Please don't change reporting frequency

Sent from my iPhone

Gregg Potter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gregg Potter Affiliation: Jun. 16, 2026 Gregg Potter
Topton PA
Senior Labor Relations Consultant
Capital Blue Cross
Keep reporting at quarterly intervals at the very least. Bi-monthly reporting should be an option. There is not an enough oversight on financial institutions to allow reporting to be twice a year. Inspect what you expect!!

Sent from my iPhone

Gregory DePasquale — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Gregory DePasquale Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Transparency is critical for the market to continue to work for all investors. Don't **** it up.

Gregory Dufault — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gregory Dufault Affiliation: Jun. 16, 2026 Need more reporting not less

Sent from my iPhone

Gregory Hill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gregory Hill Affiliation: Jun. 16, 2026 They want to do it to make it easier to steal my money. The bastards!

Gregory McClean — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gregory McClean Affiliation: Jun. 16, 2026 Keep the reporting as is so we investors can watch our investments better!

Gregory McMinn (individual) (none) — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gregory McMinn (individual) Maintaining the current quarterly reporting benefits shareholders interests in two important ways: 1. it forces public companies to make their valuations transparent to shareholders; and 2. this transparency provides shareholders and prospective shareholders the information they need to make timely, accurate decisions about their investments. The lag time associated with semiannual reporting would severely water down this transparency, so that, potentially, only insiders would have access to timely information, which disadvantages most shareholders. For these reasons, I opposed the suggested rule S7-2026-15.

Gregory Thome — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gregory Thome Quarterly reporting should be a minimum requirement for keeping investors informed about the financial condition of a company they own. Sharing results monthly would be even better. Owners are entitled to be informed about the companies they invest in. Given the speed in which conditions can change in a global economy, semi-annual reporting is not frequent enough for investors to make informed investment decisions.

Gregory Vance Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gregory Vance Miller Affiliation: Jun. 16, 2026 Why would you want to do that ,KEEP IT QUARTERLY!!!!!

Gregory Miller

Gregory Zide Motley Fool Community of Investors — Jun 16, 2026
Subject: File No. S7-2026-15 From: Gregory Zide Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders and that transparency gap is where volatility, uncertainty, and mistrust grow. Research from CFA Institute , which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. Cost– less transparency for individual investors exchanged for a "benefit" that pragmatic evidence shows simply will not be created -- is a receipe for potential corruption and malfeasance. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-transparent businesses operate with much less scrutiny and the reduction of their reporting requirements makes them way harder to monitor, but not easier to own. This is the wrong direction; Reg FD moved us toward a more level playing field; this wrong-headed proposal moves us away from it. As the WallStreetBets' comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Gretchen Maguire — Jun 16, 2026

Subject: S7-2026-15 Comment From: Gretchen Maguire Affiliation: Jun. 16, 2026 Companies need to be transparent. This is an attempt to actually help companies deceive, bait and the insiders dump. Why not make laws to reduce grift not bolster it.

Gretchen Wagenseller — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Gretchen Wagenseller Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Openness/transparency re company information is important; therefore, changing from quarterly reporting to twice a year reporting is not in the interest of consumers.

Grieg Pedersen — Jun 16, 2026
Subject: S7-2026-15 From: Grieg Pedersen Affiliation: Jun. 16, 2026 Good morning.

As an investor with a startup or two in my portfolio, I depend on quarterly reporting to prove to me that the company is doing what it says, when it says. Without this accountability, there's a potential for management responsibility to slip in situations where one quarter of slippage could be disastrous. The greatest American growth ended and re-started with quarterly reporting. Yes, you can argue that the quarterly requirement causes short-term planning, but I don't find that to be true. Companies focused on the future remain focused; their reports include forward-looking statements and year-or-longer projections. Most of the financial detail in quarterly reports is easy to generate automatically thanks to computerized systems like the ones I created over the last four decades. The only time such reporting becomes onerous is when the company is trying to spin the data. That's what takes time. Going semi-annual will open the door to the greater corruption we see in those parts of Europe and Asia that report less often. Quite simply, it's not onerous to report quarterly if you're being honest. It's only onerous if you're lying. And let's be honest, if the company is honest, it's a chance to brag about successes and get feedback on missteps. Most software development and many engineering projects have gone agile, where projects and reporting periods are broken down into smaller parts, feedback is frequent, and gains are celebrated more often. We don't lose the long plans because all the small pieces ("stories") are made from those plans ("epics"). What we gain from agile, and what we're seeing with quarterly reporting, is that failures are smaller and shorter-lived, more swiftly corrected, and less impactful. Quarterly is good. We may even reach a point in business management where AI makes more-frequent reporting reasonable, but for now, quarterly is good. Let's keep it.
Grieg Pedersen
Software Engineer, Investor, Author, and occasional Entrepreneur

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Grieg Pedersen — Jun 16, 2026
Subject: S7-2026-15 From: Grieg Pedersen Affiliation: Jun. 16, 2026 Good morning.

As an investor with a startup or two in my portfolio, I depend on quarterly reporting to prove to me that the company is doing what it says, when it says. Without this accountability, there's a potential for management responsibility to slip in situations where one quarter of slippage could be disasterous. The greatest American growth ended and re-started with quarterly reporting. Yes, you can argue that the quarterly requirement causes short-term planning, but I don't find that to be true. Companies focused on the future remain focused; their reports include forward-looking statements and year-or-longer projections. Most of the financial detail in quarterly reports is easy to generate

automatically thanks to computerized systems like the ones I created over the last four decades. The only time such reporting becomes onerous is when the company is trying to spin the data. That's what takes time. Going semi-annual will open the door to the greater corruption we see in those parts of Europe and Asia that report less often. Quite simply, it's not onerous to report quarterly if you're being honest. It's only onerous if you're lying. And if you're honest, let's be honest, it's a chance for the company to brag about successes. Most software development and many engineering projects have gone agile, where projects and reporting periods are broken down into smaller parts. We don't lose the long plan because all the small pieces are made from that plan. What we gain from agile, and what we're seeing with quarterly reporting, like with agile, is that failures are smaller and shorter-lived, more swiftly corrected, and less impactful. Quarterly is good. We may even reach a point in business management where AI makes more-frequent reporting reasonable, but for now, quarterly is good. Let's keep it.

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gthurmon midmissouridivecenter.com — Jun 16, 2026
Subject: Comment on S7-2026-15 From: gthurmon midmissouridivecenter.com Affiliation: Jun. 16, 2026 Totally corrupt, stop this madness!!

Sent via the Samsung Galaxy S20 FE 5G, an AT&T 5G smartphone
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Gus Lint — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gus Lint Affiliation: Jun. 16, 2026 Keep the Public companies at a quarterly report system of their books

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GUY ALLEN — Jun 16, 2026
Subject: Comment on S7-2026-15 From: GUY ALLEN Affiliation: Jun. 16, 2026 I need quarterly reports to track my investments and make informed decisions. Do not cut back to semi annual reports!

Sent from my iPhone

Gwen Beck — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gwen Beck Affiliation: Jun. 16, 2026 Stay quarterly! Or what if we said every 2 months? With all the deciet going on right now, it has to be as transparent and visible as possible
Gwen Beck, retired RN from Alabama.

Warm Regards,
Gwen Beck

Gwen Castillo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gwen Castillo Affiliation: Jun. 16, 2026 Quarterly reporting is imperative to keep accountability where it belongs!

Gwen Jansen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gwen Jansen Affiliation: Jun. 16, 2026 Reporting timeframe should not be increased. Please continue quarterly reporting. Companies should be held accountable quarterly to help prevent fraud.

Gwen Jansen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gwen Jansen Affiliation: Jun. 16, 2026 Reporting timeframes should not be increased. Please continue quarterly reporting. Companies should be held accountable quarterly to help prevent fraud.

Gwen Strong — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Gwen Strong Affiliation: Jun. 16, 2026 Why can’t the gov leave well enough alone and let’s keep what’s working!! They want the American public to go broke so the gov will”rescue” people and bring in the “no cash” policy!!

Sent from my iPhone

Gwendolyn Myles-Chisholm — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Myles-Chisholm Affiliation: Jun. 16, 2026 All businesses need to be accountable and this is the way to do it. I can only imagine that the companies that what this new method have something that they want to hide. Transparency and accountability are key!

Gwenillyn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Gwenillyn Affiliation: Jun. 16, 2026 Nope, do your job. Qarterly's exist for a good reason.

H G — Jun 16, 2026
Subject: Comment on S7-2026-15 From: H G Affiliation: Jun. 16, 2026 Public companies must continue to report annually. It is yet another advantage of corporations over individuals. At the very least they owe their investors regular, accurate, and quarterly reporting. It is yet another unfair advantage of corporations over individuals.

H Lynn W — Jun 16, 2026
Subject: S7-2026-15 Comment From: H Lynn W Affiliation: Jun. 16, 2026 Heather Weiman Investors need to be informed quarterly & should have options when it's their money on the line!

H. M. Demetrakis — Jun 16, 2026
Subject: S7-2026-15 Comment From: H. M. Demetrakis Affiliation: Jun. 16, 2026 Stop all this nonsense..when is this government going to start taking care of the People who voted them into the offices they hold.. HM, Indiana..

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ha nguyen — Jun 16, 2026
Subject: S7-2026-15 Comment From: ha nguyen Affiliation: Jun. 16, 2026 I am a small account investor and I'd like to have the report to be more frequent to make financial decisions for my investment.

Haley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Haley Affiliation: Jun. 16, 2026 Transparency and accountability are the way that we ensure fair dealing and above board practices by all businesses. Quarterly reports are the best way to achieve that and catch any problems
before they get too big. This proposed change would most benefit those who wish to engage in illegal and bad faith dealings, giving them more time to cover their crimes and/or pass the buck. No one who values legal, ethical, and honest business practices should
support this proposed change.
Sincerely, H. Casselman

Hampton Young — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hampton Young Affiliation: Jun. 16, 2026 Quarterly reporting keeps investors., but not insiders guessing. Not a great idea.
well apprised of the financial direction of corporations. Anything less can keep investors, but not insiders, in the dark. Not a great idea. Hampton Young. Jr. , attorney at law

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Hank Lamb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hank Lamb Affiliation: Jun. 16, 2026 We need greater accountability across the board in the US. NOT LESS!

Harmer Bland — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Harmer Bland Affiliation: Jun. 16, 2026 Continue quarterly reporting for greater transparency

Kind regards,
Bobbi Bland

Sent from my iPhone

Harold Maldonado — Jun 16, 2026
Subject: File No. S7-2026-15 From: Harold Maldonado Do not proceed to semiannual reporting. It doesn't change anything except giving half of the information to investors.

Harold Robinette — Jun 16, 2026
Subject: S7-2026-15 From: Harold Robinette Affiliation: Jun. 16, 2026 Keep the Reporting laws AS IS WHERE IS and don't change them ACCOUNTABILITY IS NEEDED

Harris Qureshi — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Harris Qureshi Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This allows inside shareholders to have the upper hand over everyday investors like me and risks deepening the equity barriers in the market today.

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harry davis — Jun 16, 2026
Subject: S7-2026-15 From: harry davis Affiliation: Jun. 16, 2026 Our government has become so corrupt. Your new ruling is giving corruption plenty of time to line their pockets with off shore accounts and insider investments. No is my take on your very bad plan Wich makes me wonder what's your pay for doing this.

Sent from my iPhone

Harry Greenblatt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Harry Greenblatt Affiliation: Jun. 16, 2026 Ridiculous not to follow rules and let customers be aware. Stealing and criminality now a days pays off, very sad.

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Harry L. Green — Jun 16, 2026
Subject: S7-2026-15 Comment From: Harry L. Green Affiliation: Jun. 16, 2026 NO! ABSOLUTELY

NOT…THIS TURNS THE TAX DODGING THIEVES LOOSE TO STEAL US BLIND!!!

Sent from my iPad

Harry Shannon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Harry Shannon Affiliation: Jun. 16, 2026 Everything they touch goes sour against us. Quarterly is just fine, fair and keeps them honest.

Sent from my iPhone

Harvey Myers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Harvey Myers Affiliation: Jun. 16, 2026 This is absurd. Keep the reporting quarterly.

Sent from my iPad

HB International — Jun 16, 2026
Subject: Comment on S7-2026-15 From: HB International Affiliation: Jun. 16, 2026 I like deregulation when it makes sense; And this seems to make sense.

Thank you for the idea and the guts to carry it out.
I personally believe this is a good idea.

Tony Gruber, CPA and former CVA.
CFO, Heartbeat International, Inc - www.HBI.Life
Founder, Viser Intake Systems - www.Viser.US

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hbrcrv — Jun 16, 2026
Subject: S7-2026-15 Comment From: hbrcrv Affiliation: Jun. 16, 2026 The public should be able to see whats going on as it effects us all. It make one wonder what they want to hide. Holly Reilly, production technician

Sent from my Galaxy

Heather Fincher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Heather Fincher Affiliation: Jun. 16, 2026 Heather Fincher. Retired but I have investments. This would make it hard for me me to change problem investments.

Heather G — Jun 16, 2026
Subject: S7-2026-15 Comment From: Heather G Affiliation: Jun. 16, 2026 To whom it may concern:

I am vehemently opposed to changing the reporting cycle for publicly traded companies. It MUST remain quarterly. These companies have a responsibility to provide transparency with shareholders and investors so that they can make informed investment decisions. Extending the reporting deadline opens a window for fraud and misrepresentation that could negatively impact investors and the economy. Keep the reporting period quarterly. It is not a burden on companies, the corporate structures are already in place and it is a critical information path for the public.

Kind regards, Heather Greenwell
Pierson, FL

Heather L. McPherson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Heather L. McPherson Affiliation: Jun. 16, 2026 Please keep quarterly earnings reporting. There is no evidence the semi annual is better in any way for financial markets. Significant evidence suggests that quarterly market reporting is superior in every way.

Heather McPherson
703-231-7271

Heather Matney — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Heather Matney Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You got one job. DO IT, FFS.

Heather Szott — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Heather Szott Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
My husband and I are counting on all of our investments for our retirement--especially since we expect social security will not be solvent by the time we reach 65-70 in 12-15 years. By changing the quarterly disclosure rule, you threaten our ability to make timely decisions about our future, which I suspect is the reason why companies & rich CEOs are pressuring you to change this rule. Let's just say that we (the little people) don't appreciate this "let them eat cake" approach to governance.

Heather West — Jun 16, 2026
Subject: S7-2026-15 Comment From: Heather West Affiliation: Jun. 16, 2026 This is a whole new way to hide what is going on. Why can't you be transparent? What are you trying to hide? This whole situation is ripe for fraud! None of this would be fair to investors. Say NO!

Sent from my iPhone

Heather White — Jun 16, 2026
Subject: S7-2026-15 Comment From: Heather White Affiliation: Jun. 16, 2026 I think that quarterly reporting should stay the norm. I am a teacher, not a broker or major investor, who has a portfolio I need for my retirement. It is not right to hide details from small investors. We need quarterly reporting.

Heather White

Hector Flores — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hector Flores Affiliation: Jun. 16, 2026 My name is Héctor M Flores and a retired NYCTA employee. I am an investor and I find very useful quarterly company reports.

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Heidi Caron — Jun 16, 2026
Subject: S7-2026-15 From: Heidi Caron Affiliation: Jun. 16, 2026 CEO's of large corporations must be held accountable with quarterly signed reports. Enron can never, must never happen again.

Sent from my iPhone

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heidi purcell — Jun 16, 2026
Subject: S7-2026-15 From: heidi purcell Affiliation: Jun. 16, 2026 Heidi Purcell, Nurse, Portland, OR. Quarterly reporting keeps people accountable. Recent history has shown that we must do this, or corporate greed will tank our economy.

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heidi purcell — Jun 16, 2026
Subject: S7-2026-15 From: heidi purcell Affiliation: Jun. 16, 2026

Heidifletcher@outlook.com Fletcher — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Heidifletcher@outlook.com Fletcher Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
disclosures suck for companies. I get it. ut shouldn't the public have clear information on what they are investing in? for retail investors quarterly filings are really all they have to go on unless they have access to research reports which most retail investors do not. please dont make it easier to the rich to get richer by limiting the information the average investor has access to.

HELEN A JORDAN NA — Jun 16, 2026
Subject: File No. S7-2026-15 From: HELEN A JORDAN Quarterly reports are necessary to inform current and potential investors. Keeps the company vigilant by knowing that the reports reveal standing of the company.

Helen Carey — Jun 16, 2026
Subject: S7-2026-15 From: Helen Carey Affiliation: Jun. 16, 2026 Quarterly is my vote

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Helen Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Helen Davis Affiliation: Jun. 16, 2026 Transparency is the only way to keep investors informed. Lessening Corporate reporting increases the risk to investors to make informed decisions. MORE TRANSPARENCY RATHER THAN LESS IS THE ONLY WAY TO ALLOW INVESTORS TO MAKE INFORMED DECISIONS.

Sent from my iPad

Helenann Lauber — Jun 16, 2026
Subject: S7-2026-15 From: Helenann Lauber Affiliation: Jun. 16, 2026 We need more checks not less.

Sent from my iPhone

Hemant Shah — Jun 16, 2026
Subject: File No. S7-2026-15 From: Hemant Shah Investors need more, not less information about the company’s they are investing in to make educated and informed decision. I do not support changing to biannual reporting of 10Q by public companies.

Henri LaFrance — Jun 16, 2026
Subject: S7-2026-15 Comment From: Henri LaFrance Affiliation: Jun. 16, 2026 I disagree with

changing the reporting requirements because of the inherent risks associated with the change. I agree there is a problem that companies focus too much on short term results, but that is a symptom of a bigger problem. Changing reporting rules won't fix that problem. Today, things happen so quickly that a company's health can be compromised in minutes, hours, days. Allowing corporate leaders to not inform employees, stockholders, or the public of issues puts their livelihoods at a much higher risk. I believe this will increase corporate raiding, fraud, and bad management.

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Henrietta Muffoletto — Jun 16, 2026
Subject: S7-2026-15 Comment From: Henrietta Muffoletto Affiliation: Jun. 16, 2026 My name is Henrietta Muffoletto and as a retired teacher I worked pay check to pay check at times, buying supplies and food for my students. I worked hard to save the little I have for my retirement to be comfortable. This bill is just one more way to allow corruption and to defraud the working class.

Henrietta Muffoletto

Henry — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Henry Affiliation: Jun. 16, 2026 The rate of change in the world is increasing, not decreasing.

As a retiree who depends on the investments I have made for decades to provide for me for the rest of my life, I need to rely on frequent reporting on those investments to ensure I continue to deploy my resources so they continue to provide for me.

A lot can happen in 6 months. I oppose a change to reporting only twice a year.

Henry Klein

Henry Seamans None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Henry Seamans None

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henry trejo jr. — Jun 16, 2026
Subject: S7-2026-15 Comment From: henry trejo jr. Affiliation: Jun. 16, 2026 Don't change or dissolve quarterly reports

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Here and There — Jun 16, 2026
Subject: S7-2026-15 Comment From: Here and There Affiliation: Jun. 16, 2026 We need this quarterly reporting because of the rampant dishonesty in the financial community.

Herk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Herk Affiliation: Jun. 16, 2026 Make Reporting Monthly..!

Yahoo Mail: Search, Organize, Conquer

Hilary Oak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hilary Oak Affiliation: Jun. 16, 2026 Please don't create convenient cover for corporations to play shell games. Transparency keeps people honest.

Hilary Oak

Sent from my iPhone

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hjarratt — Jun 16, 2026
Subject: S7-2026-15 Comment From: hjarratt Affiliation: Jun. 16, 2026 I believe the quarterly reporting should remain.

Helen Jarratt
907-240-3789
Sent from my iPad

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hogans1 — Jun 16, 2026
Subject: S7-2026-15 Comment From: hogans1 Affiliation: Jun. 16, 2026 Enough corruption exists already. Wall Street has turned into a manipulated casino already. Dont make it worse.

Sent from my Galaxy

Holly A Harris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Holly A Harris Affiliation: Jun. 16, 2026 There is growing concern about the lack of transparency and fairness in today's market. Just as everyday investors are beginning to better understand how the stock market can be used to build generational wealth, it appears that the rules are shifting in ways that make access, accountability, and informed decision-making more difficult.

Allowing corporations to withhold or reduce public financial reporting would be a step in the wrong direction. Investors, both current and future, deserve clear and timely access to a company's financial position. Quarterly reports provide essential transparency and help protect the integrity of the market.
Corporate financial disclosures should remain publicly available. Transparency is not optional when public investors are being asked to place their trust and money into these companies.

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Holly M — Jun 16, 2026
Subject: S7-2026-15 From: Holly M Affiliation: Jun. 16, 2026 Keep Quarterly Reporting. It's important.

Holly Mortenson
St George, Utah

Holly Smith — Jun 16, 2026
Subject: S7-2026-15 From: Holly Smith Affiliation: Jun. 16, 2026 Keep it as is because they have an obligation to be accountable to the people for their actions.

Sent from my iPhone

Holly Stewart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Holly Stewart Affiliation: Jun. 16, 2026 Holly C. Stewart, Fire Suppression Systems designer
Please keep this as Quarterly Reporting. There are enough things up in the air right now with the BOE, that having another guess attempt to try to "fix" things more things through the SEC will be crippling. Thank you

Sent from my iPhone

Honey Music — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Honey Music Affiliation: Jun. 16, 2026 Greetings,

I am a former registered principal of the NASD and a former owner of a national stock brokerage firm. Public companies need to be held publicly responsible- to other citizens and to the U.S. GNP, not just as to reporting and tucked into this idea the requirement to report quarterly like every other taxable and other entity(!)

I also believe that every public company must pay a living wage in their state(states) Wait! don't think I'm digressing, this should be written into how we standardize the raising of capital and the use of capital, this is not just a tax matter, this is a matter that affects us all and we must standardize as a country certain things that are a little too regional to be fair to everyone, everywhere as countrymen.... free market economy was not supposed to make companies that were bigger than the GNP of foreign countries, this is not how free market is supposed to work. particularly, why are we letting shareholders take dividends in public utilities while individual citizens pay higher rates that they struggle to meet? this is a transfer of wealth that does not make sense? Because then it's taxpayers we have to subsidize on the other end of a profit model? As The Gatekeepers of Capital we need to do a better job of influencing real life poor execution of distribution of profits and removing reporting is not one of them.
We need to tighten up the private placement Market because the current standard of an accredited investor is too low and changing the qualified client definition is not protecting the households. If it's not suitable for an IPO that is probably not suitable for many more individuals who are suitable on paper but all of their assets are sunk.

Thank you for receiving my input,

Honey J.Music,
Raleigh, NC

Hope Lookingland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hope Lookingland Affiliation: Jun. 16, 2026 Transparency is the best discipline. Quarterly reporting must stay in place. Hiding one’s earnings with only causes suspicious activity.

Sent from my iPhone

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howard davies — Jun 16, 2026
Subject: S7-2026-15 Comment From: howard davies Affiliation: Jun. 16, 2026 Howard Davies, retiring graphic designer. I need accurate quarterly reporting to be able to manage my IRA investments knowledgeably…and I am extremely worried about creeping corruption in the financial and political world. Transparency is key to a healthy economy! Please commit to quarterly reporting!

Howard Davies, Charleston, SC

Howard H — Jun 16, 2026
Subject: S7-2026-15 Comment From: Howard H Affiliation: Jun. 16, 2026 Quarterly reporting, while no panacea to showing true results, are a great adjunct to intelligent investing. Watching business results as they move in a tight timeline can only be helpful in this regard.
Howard Habler - small stock and bond investor

Howard Johns — Jun 16, 2026
Subject: S7-2026-15 From: Howard Johns Affiliation: Jun. 16, 2026 Nothing wrong with companies certifying their profits or losses every quarter. Keep it the way it is.

Hoyt Hillman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Hoyt Hillman Affiliation: Jun. 16, 2026 As an active investor I depend on quarterly reporting to guide several nonprofits portfolios. Changing to a 6 month reporting period would be unhelpful as the markets are moving quite fast now. M. H. Hillman

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HT Fish — Jun 16, 2026
Subject: File No. S7-2026-15 From: HT Fish For any number of obvious reasons im against going to semi-annual reporting. I am for more transparency not less

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Hue Jacobs — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Hue Jacobs Affiliation: Jun. 16, 2026 As an investor this change terrifies me. I have built up a solid next egg and the thought that companies will now have ways to obfuscate transparency is alarming. Please do not implement this rule.

Hugh Nunn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Hugh Nunn Affiliation: Jun. 16, 2026 My name is Hugh Nunn and I am a Program Manager at the Department of Defense, as a civilian (federal employee). I work with foreign partners to help them build stronger institutions and capacity. Institutions crumble when they do not function as designed- when the oversight is blinded. Respectfully submit that the SEC's responsibilities lie more with investors' need for timely, factual information, than with corporations' desire to to add opacity to their own reporting. The National Investor Relations Institute (NIRI) is a clearinghouse for IR professionals and member companies to access and learn best practices. I'd hope the SEC remembers the many times that boilerplate protections and standards were removed only for markets to suffer consequences that we've all shared. It's bad enough that all of the policies now support shareholder vs stakeholder values... but even the most cynical capitalist must recognize sooner or later that taking all of the things kills the whole system. The board has a chance to stick up in some small way, for oversight and the citizen investors' right to expect our corporations to act in good faith.

Sincerely,

Hugh Nunn

Best,

Hugh Nunn

Hugo Pena — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Hugo Pena Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I rely on consistent, timely information to understand how companies are performing and to make informed decisions. Quarterly disclosures are an essential part of that process because they provide regular updates on a company's financial condition, risks, and progress throughout the year.

Without quarterly reporting, I would have to wait much longer to see how a company is actually doing. That delay would make it harder to respond to changes, compare performance over time, and evaluate whether a company is meeting expectations. Markets move quickly, and having access to up-to-date information helps ensure that all investors—not just large institutions—can make decisions based on the same level of transparency.

Quarterly disclosures also promote accountability. When companies know they must report regularly, they are more likely to stay disciplined and transparent in how they communicate with the public. Reducing the frequency of disclosures could limit visibility into important developments and make it harder to identify risks early.

For these reasons, quarterly reporting is not excessive—it is necessary. It helps maintain a fair and informed marketplace, and removing or weakening it would take away vital information that retail investors depend on.

I urge the SEC to preserve strong quarterly disclosure requirements so investors like me can continue to make informed, confident decisions.

Humberto Chemas — Jun 16, 2026
Subject: File No. S7-2026-15 From: Humberto Chemas I suggest company financial information should continue to be submitted quaterly. This fosters transparency which is one of the most important conditions to keep a healthy investment market.

Ian Broadie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ian Broadie Affiliation: Jun. 16, 2026 How would less transparency benefit anyone besides bad actors?

Best,
Ian Broadie
253-514-5592

Ian Resnick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ian Resnick Affiliation: Jun. 16, 2026 This reporting must be kept quarterly to cut down on financial fraud. Sure, it is a pain for the companies, but without it the stock market becomes even more of a gamble than it already is.

Ian Resnick, retired accountant

Ignacio Lafuente The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ignacio Lafuente Semiannual reporting would reduce business transparency and complicate decision making, especially for individual investors; I believe it's in the shareholders' best interest to be presented with performance information on a quarterly basis.

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ignatius galante — Jun 16, 2026
Subject: S7-2026-15 From: ignatius galante Affiliation: Jun. 16, 2026 Keep Four reports per year!
I need the information. I don’t have insider trading tips like Congress Peopld!

Sent from my iPhone

Ilan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ilan Affiliation: Jun. 16, 2026 Ilan Berman P.E., licensed professional engineer, engineering manager in Houston, TX. Even at my salary level and with all the retirement savings I am fortunate enough to fund, it is impossible to reach a level of financial security where I will be able to retire while my body is still usable to do anything with my time. Taking away quarterly reporting will obscure information that will lead to declines in these market accounts and turn desperate even the most accomplished and educated of us. The ripple effects of the smartest being tormented through no fault, choice, or decision of their own will invariably lead to the end of the existing power structures.

-Ilan Berman, P.E.

Individual — Jun 16, 2026
Subject: File No. S7-2026-15 From: Individual I have no comments

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Individual Financial Services for Agriculture — Jun 16, 2026
Subject: File No. S7-2026-15 From: Individual Please retain the quarterly filings requirement. Trust in all institutions, public and private, is eroding. It is crucial the institutions large enough to become “too big to fail” be subject to ongoing scrutiny by watchdogs. Please do not further limit the ability of investors to assess where to put the savings they will need after the end of Social Security.

Ingrid Blancett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ingrid Blancett Affiliation: Jun. 16, 2026 While not truly understanding why you woukd want to switch to twice yearly reporting, it does not sit well with me. At 82, I like making sure every 3 months that my investments are doing well and I will not be forced to eat catfood when I get older. Please keep current system.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ingrid Lilly — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ingrid Lilly Affiliation: Jun. 16, 2026 Fewer financial reports gives cover to failing businesses.

Please do not sink the American people.

I'm worried about retirement and this is designed against the American people.

Make reporting frequent and transparent!

Sent from my iPhone

Ingrid Rueth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ingrid Rueth Affiliation: Jun. 16, 2026 Keep it

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Irene Miscione — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Irene Miscione Affiliation: Jun. 16, 2026 We must maintain quarterly reporting. As a former banker I saw still believe in quarterly
Reporting. Do not do this. Corporate Smetica has enough opportunities to hide their financial condition, thank you

Sent from my iPhone

IreneMar BabySpecialist&OT — Jun 16, 2026
Subject: S7-2026-15 From: IreneMar BabySpecialist&OT Affiliation: Jun. 16, 2026 Keep it Quarterly. We need transparency & accountability in business for a prosperous society.

Sent from my iPhone

Iris Rivas — Jun 16, 2026

Subject: S7-2026-15 Comment From: Iris Rivas Affiliation: Jun. 16, 2026 Excuse me but it's my money that I'm investing and I have a right to know and understand how you are handling it. Companies need to show how their handling my investments and if their not willing to show it in quartely reports to my satisfaction then I just won't give them my business. I believe it works best for all involved. It keeps honesty on the table! It is my money and my future your playing with after all! Thank you, Iris R.

Iris Wells — Jun 16, 2026
Subject: S7-2026-15 Comment From: Iris Wells Affiliation: Jun. 16, 2026 I am a retired woman, aged 78. I rely totally on my Social Security (which is threatened) and the savings I have accumulated during my 40+ years of working full time while raising two kids. There is absolutely no reason to change from quarterly reporting to semi-annual reporting. It basically giving an invitation to unscrupulous corporate executives to hide crucial information from their investors. Didn't we learn a lesson from Enron? Iris Wells, retired

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Iris Wells — Jun 16, 2026
Subject: S7-2026-15 Comment From: Iris Wells Affiliation: Jun. 16, 2026 I am a retired woman, aged 78. I rely totally on my Social Security (which is threatened) and the savings I have accumulated during my 40+ years of working full time while raising two kids. There is absolutely no reason to change from quarterly reporting to semi-annual reporting. It basically giving an invitation to unscrupulous corporate executives to hide crucial information from their investors. Didn't we learn a lesson from Enron?

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irish grl — Jun 16, 2026
Subject: S7-2026-15 Comment From: irish grl Affiliation: Jun. 16, 2026 Corporations need to be held accountable. They already benefit from loopholes not given to the average American
Mary Gilbert,
retired, average American

Irma Pellei — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Irma Pellei Affiliation: Jun. 16, 2026 Dear SEC employees,

Cutting compliance filings from quarterly to twice per year raises the probability that retirement investments will shrink, as has happened in other countries that tried cutting reporting in half. Additionally, it will adversely impact the private sector's legal compliance employment numbers, at a time when the American economy is already strained. The number of people employed in government and private sector securities compliance is big, because it has to be big, because this is a big country whose economy two years ago was deemed "the envy of the world." Frankly, the only people who stand to benefit -- at the expense of the majority of American investors, retirees, and everyone who stands to lose employment for keeping bigwigs honest --are the top 1%, who have never had it so good. Quite frankly, Americans are sick and tired of seeing their lifelong, hard-earned wealth being transferred in every way imaginable to those whose greed cannot be sated. The current regulatory requirement of quarterly reporting must remain intact in order to keep would-be corporate malfeasors honest and the American economy stable. Just say no to the writers of the

last 100 pages of Project 2025, where they have hidden their intentions in plain sight.

Respectfully,
Irma Pellei

Yahoo Mail: Search, Organize, Conquer

Irwin Flashman — Jun 16, 2026
Subject: File No. S7-2026-15 From: Irwin Flashman The SEC is proposing to cut our information in half. The agency wants to allow public companies to switch from quarterly to semiannual financial reporting – reducing our window into the businesses we own from four times a year to two. But the stated rationale doesn't hold up. This change has been tested in the real world. When the U.K. tried it, companies didn't invest more long-term. Executives didn't stop chasing short-term targets. All that changed was that individual investors had less information to work with. The Motley Fool Community of which I am a member and I believe individual investors deserve more transparency, not less. Do not make the proposed change.

Isa Mays — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Isa Mays Affiliation: Jun. 16, 2026 **** no.

Sent from my iPhone

Isabella — Jun 16, 2026
Subject: S7-2026-15 Comment From: Isabella Affiliation: Jun. 16, 2026 Isabella Terrassa, small business owner
This lack of transparency is completely unacceptable. I would personally make sure to change my investment strategy if this comes to fruition. If someone were to invest in my business I would have to show where every penny comes from. Big corporations should not be exempt no matter how “small” the investment is. How are people to know their money is in a good trajectory if thwy are unable to evalúe

Regards,
Isabella

Isabelle Gresik — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Isabelle Gresik Affiliation: Jun. 16, 2026 No semi-annual report. Continue with quarterly reporting.

Isabelle Gresik, retired, Boone, Iowa, continued quarterly reporting will avoid loss of returns

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Ivan Sendrijas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ivan Sendrijas Affiliation: Jun. 16, 2026 Dear SEC, you are an

office to safeguard the people’s interest. Leaving us investors blind for six months is not fair and can possibly jeopardized our investment. Please if you have conscience, please don’t allow this to happen.

Sent from my iPhone

Ivy Kilgannon — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ivy Kilgannon I support continuing the requirement for quarterly reports. While I invest mostly in funds, I do have multiple individual stock positions and reviewing quarterly reports helps me understand how my money is working for me. Companies that reduce their reporting are harder to monitor and understand what is happening with the company. Research from a study done in the UK, which went through this, does NOT support that reduced reporting would encourage more long term planning. There isn't a problem that needs to be solved here - every public company is currently required to file 4 times a year and the stock market is doing great. All this will do is make it harder for retail investors to get real information regularly about what they are investing in. Please keep the requirement for quarterly reporting.

Izzy Isabela — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Izzy Isabela Affiliation: Jun. 16, 2026 Please do not change the rules about financial disclosures.
We need quarterly financial disclosures from companies for transparency and sound financial decisions.
To the Securities and Exchange Commission:

J — Jun 16, 2026
Subject: S7-2026-15 From: J Affiliation: Jun. 16, 2026 C’mon! You’ve already devoured the working and middle classes by providing cover for millionaires and billionaires. STOP this theft of the public!

J B — Jun 16, 2026
Subject: S7-2026-15 Comment From: J B Affiliation: Jun. 16, 2026 Quarterly financial statements and management certification of quarterly financial statements are
critically important to protect investors and to minimize opportunities for insiders to abuse their position of privilege to enrich themselves, ILLEGALLY, at the expense of those who rely on publicly reported financial information. I worked for publicly owned corporations and had direct responsibility for preparation of quarterly and annual financial reports, including 10-Q and 10-K filings. I oppose the suggested reduction in reporting and management certification requirements. James Walker, retired CPA and Corporate Controller.

Sent from my Galaxy

J E. — Jun 16, 2026
Subject: S7-2026-15 Comment From: J E. Affiliation: Jun. 16, 2026 James W. Essex jr. Retired from Federal Government Service. Consumers need Companies to keep the current quarterly accountability.

You are appreciated!!

James

J G — Jun 16, 2026
Subject: S7-2026-15 Comment From: J G Affiliation: Jun. 16, 2026 Keep the requirement for SEC filing QUARTERLY!! This administration has already bent itself into pretzels and broken untold numbers of laws to curry favor with corporations! Try working on behalf of everyday citizens for once!

Julie Gordon

J H — Jun 16, 2026
Subject: S7-2026-15 Comment From: J H Affiliation: Jun. 16, 2026 Please do NOT do this. Consumers have as much a right to this information on a timely manner as do the companies. We do NOT support THIS!

John Hamel
1 Emery St.
Methuen Ma 01844

J Lock — Jun 16, 2026
Subject: Comment on S7-2026-15 From: J Lock Affiliation: Jun. 16, 2026 At any professional organization we keep weekly and even monthly records. Technology has made this even easier, a proposal to shift reporting to less frequently is a blatant shift towards the insider trading the SEC is supposed to be limiting. Previous fraud and stock market collapses introduced the quarterly minimum reporting with lesser technology. With any reasonable person at the wheel reporting frequency is actually easier and pushing away from quarterly to more frequent reporting may actually help smooth out the spikes seen with quarterly reports. Switching to semi-annual... good

men stand up to corruption, because they know its reach despoils everything in time. Don't participate in further disenfranchising the American public and your future children and or grandchildren, the good old boys club seems good until your not part of it and see the other side, or your family does.

J P — Jun 16, 2026
Subject: S7-2026-15 Comment From: J P Affiliation: Jun. 16, 2026 Is this more fraud and abuse from the US Government. Is this the SEC's way of trying to get the average Joe out of the market? or will the SEC not be happy until you decimate the American peoples hard earned retirement. One branch will strip us of our Social Security and will have you the SEC for our retirement funds being worth nothing. Is there no end to your greed? Which tech bro is behind this EPIC scam? Try for once not to look like complete douche canoes and walk this back and try to act like you care about the damage this will do to the average person and their retirement accounts.

Regards,

Kellie Boyett

J R — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: J R Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions.

J Stone — Jun 16, 2026
Subject: S7-2026-15 From: J Stone Affiliation: Jun. 16, 2026 I’m sorry but I want those quarterly reports! Just because it keeps them honest! Sad but reality shows we need them!

Jackie

J T — Jun 16, 2026
Subject: S7-2026-15 Comment From: J T Affiliation: Jun. 16, 2026 Quarterly reporting needs to be maintained. Without it, only the rich with ties to companies or insiders will have an advantage over the common worker. We need to keep companies honest and transparent. If they want our money to support them as stockholders, they need to continue to show us why we should support them by providing the quarterly reporting on how they're doing.

Jeff Tang - Civil Engineer

J Welsh — Jun 16, 2026
Subject: File No. S7-2026-15 From: J Welsh With the new volatility of the markets, investors need quarterly reporting more than ever! This is imperative, especially due to the large retail community

now.

J. Churukian — Jun 16, 2026
Subject: File No. S7-2026-15 From: J. Churukian I'm opposed to the SEC moving towards biannual public company reporting. Please keep the current quarterly reporting as is so we can all be informed of companies we are currently invested in or considering to invest in. Thank You, JC

J. Loye — Jun 16, 2026
Subject: keep quarterly reports From: J. Loye Affiliation: Jun. 16, 2026 I protest any change to the quarterly reporting rule for the SEC. It's not OK to change to six months. We deserve the oversight.

Jenella Loye
Dept. Entomology, Univ. California Davis
and Carroll-Loye Biological Research
Mail to: Jenella Loye at 711 Oak Ave, Davis CA 95616
Mobile: 530 902 8289
website: Carroll-Loye.com and http://www.soapberrybug.org/

"The thinking man must oppose all cruel customs no matter how deeply rooted in tradition or surrounded by a halo. We need a boundless ethic which will include the animals also"
Dr. Albert Schweitzer

A Poem by Mary Oliver: Messenger

My work is loving the world.
Here the sunflowers, there the hummingbird—

equal seekers of sweetness.
Here the quickening yeast there the blue plums.
Here the clam deep in the speckled sand.

Are my boots old? Is my coat torn?
Am I no longer young, and still not half-perfect? Let me
keep my mind on what matters,
which is my work,
which is mostly standing still and learning to be
astonished.
The phoebe, the delphinium.
The sheep in the pasture, and the pasture.
Which is mostly rejoicing, since all the ingredients are here,

which is gratitude, to be given a mind and a heart
and these body-clothes,
a mouth with which to give shouts of joy
to the moth and the wren, to the sleepy dug-up clam,
telling them all, over and over, how it is
that we live forever.

J. Steven Beckham — Jun 16, 2026
Subject: S7-2026-15 From: J. Steven Beckham Affiliation: Jun. 16, 2026 Quarterly reporting is one of the guardrails of economic integrity. In the long run it protects all of us. To modify or delay this requirement would create an open door for corruption.
John Steven Beckham, retired clergy, Cypress, California

"Knowing things changes you. You can't help it."
--Terry Pratchett, The Bromeliad Trilogy

J. Thomas — Jun 16, 2026
Subject: S7-2026-15 From: J. Thomas Affiliation: Jun. 16, 2026 Keep quarterly signatures and accountability in place!

J.E. Foy — Jun 16, 2026
Subject: S7-2026-15 Comment From: J.E. Foy Affiliation: Jun. 16, 2026 Quarterly even feels a bit long, to me. This idea to allow companies 6 months to cook, rejigger and hide feels like an invitation to fraud. Or is that the point by the present Securities & Exchange Commission? There is a pattern here, and it's not hard to see. This is a terrible idea: 6 months before we see what a company is doing & how it's doing it! In the age of AI - heck, even in the age of computerization, times have been reduced by huge factors. There is no possible reason for biannual reporting - except for one: swindling the government - in other words, the American public. Judith Foy, formerly President, Foy Communications, LLC

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jac.ran1 Rankin — Jun 16, 2026
Subject: S7-2026-15 Comment From: jac.ran1 Rankin Affiliation: Jun. 16, 2026 I’m a retiree and investor. Please don’t make this change.

Sent from my iPad

Jack Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jack Anderson Affiliation: Jun. 16, 2026 This is ridiculous. Everyone needs to know the strength of their investments. There's enough insider trading that no one knows about.

John Anderson retired. I'd like. Do you feel safe about trading? Not like i'm going to be ripped off every minute

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Jack Bowron — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jack Bowron Affiliation: Jun. 16, 2026 To go back to less investment reporting would be detrimental to businesses and individuals, making timely financial and investment decisions more difficult. Those who depend on investments to grow a life savings or others using investments for upgrading or growth could well find themselves losing wealth and/or opportunities. Remember history and the lessons learned from less reporting!

Sent from my iPhone

Jack Burgundy — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jack Burgundy I do not believe a semiannual process for company filings would help most people, and would instead cause serious harm thanks to a lack of transparency.

Jack Ferriter — Jun 16, 2026
Subject: S7-2026-15 From: Jack Ferriter Affiliation: Jun. 16, 2026 We want every CEO and financial organization to pay strict adherance to our rules of law without fail. Daily. Weekly. Nothing less will be tolerated from this Supreme Court, Trump administration
 or other criminals on the block! You are all under the microscope and strict surveillance of the American people with any semblance of intelligence and the understanding of strict rules of law and constitutional foundation.

Yahoo Mail: Search, Organize, Conquer

Jack Hamilton — Jun 16, 2026

Subject: S7-2026-15 Comment From: Jack Hamilton Affiliation: Jun. 16, 2026 This is so wrong --it makes so many crimes legal
Jack Martin Hamilton

Jack Harlow — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jack Harlow Affiliation: Jun. 16, 2026 Do not change the accounting rules for reporting. This only harms the small investor. Keep everyone honest.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Jack Kline — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jack Kline Affiliation: Jun. 16, 2026 Please require corporations to continue quarterly reports. I'm one of millions of small investors trying to se investments to take care of my family and my own retirement. We depend on these reports to make sound financial decisions. It is irresponsible to allow them to not provide these reports. Thank You, Jack Kline- Retired- Onaway Michigan.

Jack Leland — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jack Leland Affiliation: Jun. 16, 2026 Leave it quarterly!!!

Sent from my iPhone

Jack Warren — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jack Warren I object to going from quarterly reporting to semi-annually. This does not benefit individual investors or keep companies accountable to their investors. Nothing indicates this will benefit investors.

Jackie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Affiliation: Jun. 16, 2026 No way do I want them to hide my investment amount. We should be able to access daily to understand why the market fluctuates. Sounds pretty underhanded. Jackie Drotar engineering

Sent from my iPhone

Jackie Bunda — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jackie Bunda Affiliation: Jun. 16, 2026 No rolling back policies put in place to protect the public. Why on earth would you consider something so

wreckless? I’m going to retire in 5 years. I can’t afford for this administration to play with my future. Do not loosen requirements on corporations. We’re supposed to be a government by and for the PEOPLE, not by and for corporations.

Jackie Centerwall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Centerwall Affiliation: Jun. 16, 2026 This obviously is beneficial to wealthy individuals!! NO..my vote is NO NONONONO

Jackie DePalm — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie DePalm Affiliation: Jun. 16, 2026 Please don't do this. It's so risky for Americans. It's tough enough to find money to save right now. We can't afford to lose more.

Thank you,
Jackie D. DePalm

Sent from my T-Mobile 5G Device
Get Outlook for Android

Jackie Flynn — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jackie Flynn Comments attached Please know that our country is experiencing incredible grift and insider trading from the highest levels of every company right. There is almost zero trust of these companies and CEOs by all middle class Americans. Now is not the time to ease compliance and safeguards. If anything we Americans think there should be more accountability!

Jackie Fretz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Fretz Affiliation: Jun. 16, 2026 Less regulation and reporting only leads to more corruption. Investors deserve to be well informed and have transparency about book keeping. To have an retirement account in the US you are made to be invested in the stock market. Quit making it easier for companies to be crooked and make it harder for us to make informed decisions. This rule was made after one of the worst company implosions of the last 30 years. Implementing yhis rule change helps it happen over and over again. This is a parachute, and losing this rule is as stupid as saying they aren't needed anymore because no one has fallen to their death lately because everybody is using them.

Jackie Fretz, Resident of Connecticut.

Jackie Frosch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Frosch Affiliation: Jun. 16, 2026 Please continue to require companies to report quarterly so that we as consumers can make educated decisions on our investments. Transparency is supposed to be important in this administration; please show us that. Less frequent reporting does NOT do that. I am a retiree and currently drawing on my retirement funds that I worked hard for over many years. It is critical the SEC always keep investors first and foremost in their actions. We are watching.

Thank you.

Jackie Frosch, Retired US Citizen

Jackie Holecek — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Holecek Affiliation: Jun. 16, 2026 Accountability is important in all business. Quarterly reporting allows issues to be resolved quickly and books are correct and no one can cheat.
Jackie Holecek Retired Municipal Clerk

Sent from my iPhone

Jackie Maciel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jackie Maciel Affiliation: Jun. 16, 2026 I am in FAVOR OF KEEPING THE PRESENT MANDATED QUARTERLY

Thank for your attention to this issue.

Sent from my iPhone

Jackie Medrano — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Medrano Affiliation: Jun. 16, 2026 Keep reporting every quarter. Stop trying to g to rip everybody off!!!!

Sent from my iPhone

Jackie Mucha — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Mucha Affiliation: Jun. 16, 2026 Quarterly reports are essential to Trust!!!

Sent from my iPhone

Jackie Swanson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Swanson Affiliation: Jun. 16, 2026 Leave it! It promotes corruption! Don't we have enough of that!!! I don't see the true US anymore!

Jackie Swanson, Educator

Jackie Wimberley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jackie Wimberley Affiliation: Jun. 16, 2026 As a matter of fact, financial reports for big pharma and other large corporations that affect people, should be monthly. My name is Jackie Wimberley and I'm a retired police officer. The greed that has infested these mega corporations makes them inherently corrupt and untrustworthy. Just like our government. We need transparency until there is INTEGRITY in America again.

Jeremiah 29:11,
Thanks and God bless,
Jackie Wimberley

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jackiejinks268 — Jun 16, 2026
Subject: S7-2026-15 Comment From: jackiejinks268 Affiliation: Jun. 16, 2026 Quarterly reporting is more timely and helps individuals respond more quickly to the contents of the reports. Waiting for 6 months will allow more shenanigans to happen with less timely response.

Sent from my Galaxy

Jacque Ostby — Jun 16, 2026
Subject: S7-2026-15 From: Jacque Ostby Affiliation: Jun. 16, 2026 We want quarterly reporting ! No free pass to cheat people! You need to be open and above board! OPEN BOOKS! Not The CEO's or anyone else deserve to have knowledge that the general public doesn't get to see!

Sent from my iPhone

Jacqueline Brabant — Jun 16, 2026
Subject: S7-2026-15 From: Jacqueline Brabant Affiliation: Jun. 16, 2026 Keep the quarterly reports!

Sent from Gmail Mobile

JACQUELINE HALL — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JACQUELINE HALL Affiliation: Jun. 16, 2026 I disagree with changing reporting methods.. I am retired and keep an eye on the market each day. Can't afford losing half of my retirement

Sent from AT&T Yahoo Mail on Android

Jacqueline Shelton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jacqueline Shelton Affiliation: Jun. 16, 2026 Stop the six month blackout. Have the companies share THEIR DATA. They get ALL our money and they also get ALL the protections.

Sent from my iPhone

Jacqueline Vollmer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jacqueline Vollmer Affiliation: Jun. 16, 2026 Keep quarterly reports! DO NOT do the bidding of the FELON in the White House!

Sent from my iPhone

Jacquelyn Smith — Jun 16, 2026
Subject: S7-2026-15 From: Jacquelyn Smith Affiliation: Jun. 16, 2026 Quarterly need the public say more? No just do it

Sent from my iPhone

Jade Masters The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jade Masters I've worked at The Motley Fool for 5 years, and the whole point of what we do is help regular people invest smarter. I'm also one of those regular people — I have my own money in the market, and I don't have access to the expert networks, private briefings, or alternative data that big institutions do. Like most retail investors, I rely on public filings to know what's actually going on with the companies I own. I think this proposal would be damaging to individual investors like myself. Moving to semiannual reporting would double the information gap between insiders and everyone else. Quarterly reports actually mean something — they're the one place where a company has to show you the full financial picture on a regular, standardized schedule. Voluntary updates and press releases don't cut it. The cadence is part of

what makes the information useful. I've heard the argument that quarterly reporting causes short-termism, but the research doesn't back up this fix. The CFA Institute looked at what actually happened when the UK dropped mandatory quarterly reporting in 2014, after requiring it since 2007. Companies didn't start investing more in the long run. Reporting frequency just didn't move that needle. What it did affect was how much useful information was available to investors like me. Dropping quarterly reports would especially impact companies that are smaller, and less-scrutinized-ones where that oversight matters most. Reg FD was about getting more information into the hands of everyday investors. This goes the other direction. I hope the SEC will reconsider.

Jaishankar Sivaraman None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jaishankar Sivaraman Do not support the view that semi annual reporting will be doing a service to individual investors. This will make companies less transparent and thus more difficult for individual investors to invest.

Jake Cross — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jake Cross Affiliation: Jun. 16, 2026 Bruh no. Leave it as is for ****s sake.

Sent from my iPhone

Jake Singer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jake Singer Affiliation: Jun. 16, 2026 Hello,

My name is Jake and I am a pharmacist in New York State. I was fortunate to be able to begin investing at a young age and I rely on quarterly reporting to ensure that the companies I invest in share my values and have a strong financial outlook. I strongly oppose allowing companies to revert back to semi-annual reporting. This would take powerful information out of the hands of the people and I worry that the lack of transparency would have severe negative impacts on the market for years to come. I urge you to reject the proposal to convert to semi-annual reporting.

Sincerely,
Jake

James — Jun 16, 2026
Subject: S7-2026-15 From: James Affiliation: Jun. 16, 2026 Sounds like they're a big part of the cover-up to me.

James — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Affiliation: Jun. 16, 2026 Do not change the way the current reporting is being done. This a ambiguous way of covering up sales drops and bad company operations and causes investors getting hosed. If the newest ipo SpaceX looses money every quarter i want to know it.

James A. Staten — Jun 16, 2026
Subject: S7-2026-15 Comment From: James A. Staten Affiliation: Jun. 16, 2026 James A.Staten teacher. We need more transparency, not less. This doesn't benefit anyone . Do not change the reporting rules.

James Allanson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: James Allanson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This just another step to steal the wealth of the average American and funnel it to billionaires. Stop the BS and do the job that the American people need you to do.

James and Julie Betsinger — Jun 16, 2026
Subject: S7-2026-15 From: James and Julie Betsinger Affiliation: Jun. 16, 2026 The 8K gap leaves open a loophole that corporations will use for protection. Don’t change existing law.

James Apone — Jun 16, 2026
Subject: S7-2026-15 From: James Apone Affiliation: Jun. 16, 2026 Do the ethical thing!

James Arnold — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Arnold Affiliation: Jun. 16, 2026 James Arnold, semi retired, Dallas, Texas
Keep the reporting. Quarterly. I have been working my whole working life to build up my retirement IRA and if J lose 1/3 it could mean a retirement in near poverty.

Sent from the iPhone of:

Jim Arnold
210-859-5005
Jim@jarnold.me
www.JArnold.me

JAMES BARONI — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JAMES BARONI Affiliation: Jun. 16, 2026 It’s not broke so no fix needed.

Sent from my iPhone

James Bragg — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Bragg Affiliation: Jun. 16, 2026 The US Market laid the foundation for the world market. The erasure of strong reporting standards for the US market brings instability and loss of trust in the institution. Do not make quarterly reporting optional, it must remain the rule.

James Bragg

James Burns Independent retail investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: James Burns I have been a retail investor for 25 years. The amount of information available directly from publicly traded companies is limited. Reducing quarterly reports will limit my ability to make investing decisions and weaken my ability to plan for the future. I belong to the online community at The Motley Fool, and many agree with this position. More information is better for the individual investor.

James Cummings — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Cummings Affiliation: Jun. 16, 2026 No, I do not support this. It brings to mind what the Bush(?) administration did with major oil corporations where they didn't have to make public their quarterly earnings. We, the public, would not longer see their obscene profits as the prices at the pump keep going up so quickly and not coming down nearly as quick. The old 'supply and demand', price spikes prior to major holidays when the public would be driving. And, how the oil corporations fought so fiercely against Hillary Clinton's proposal for an excess profits tax. Now, we the people, we the public never see those earnings, profits or the hugh bonuses being paid to executives.

That's why I don't support the SEC proposal.

Jim Cummings

James D'Andrea — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James D'Andrea Affiliation: Jun. 16, 2026 Don’t allow it.

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NOTICE: The contents of this email and any attachments to it contain confidential and/or legally privileged information from the County of Hudson. This information is only for the use of the intended recipient. If you are not the intended recipient, you are hereby notified that any disclosure, copying, distribution, or the taking of any action in reliance on the comments of the contained information is strictly prohibited and that the documents should be returned to this office immediately. In this regard, if you have received this e-mail in error, please notify our office by e-mail immediately.

James Eric Rosebrook — Jun 16, 2026
Subject: File No. S7-2026-15 From: James Eric Rosebrook Please don't let the quarterly statements stop. The more information investors have the better.

James Felix — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Felix Affiliation: Jun. 16, 2026 Absolutely not. Information is critical to the American investor.

James Firestone — Jun 16, 2026
Subject: S7-2026-15 From: James Firestone Affiliation: Jun. 16, 2026 Former CPA here. Do not reduce reporting requirements or sentences of fraudsters. Equate white collar crimes to the same theft of monetary resources committed by bank robbers, fraudsters etc.

Sent from my iPhone

James Folden — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Folden Affiliation: Jun. 16, 2026 This is a terrible mistake. With today's technology, more data and data reporting is easier. We need as much clarity and transparency as we can get.
Jim Folden

James French — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: James French Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

I depend on current and accurate reporting to make investment decisions. It's hard enough trusting the quarterly reports, the task will be endlessly more difficult with less transparency. Small investors are already at a huge disadvantage, there is no reason to give big corporations less transparency.

James Greene — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Greene Affiliation: Jun. 16, 2026 I think its a bad idea and it allows for fraud to go unchecked.

Yahoo Mail: Search, Organize, Conquer

James Hale — Jun 16, 2026
Subject: S7-2026-15 From: James Hale Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!!!

Sent from my iPhone

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james herbert — Jun 16, 2026
Subject: S7-2026-15 From: james herbert Affiliation: Jun. 16, 2026 Our government officials and corporations are the real domestic terrorists WTF 😠😡🤬💩

James Hope — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Hope Affiliation: Jun. 16, 2026 NO! Why would ANYONE want to lower their returns in a process that eliminates TWO reporting cycles. Apparently, the supporters are attempting to scam the American investors. I SUPPORT the Quarterly reporting. “INSPECTOR WHAT YOU EXPECT”, Author unknown).

Sent from my iPhone

James Kelley — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Kelley Affiliation: Jun. 16, 2026 James Kelley, retired. Another scheme dreamed up by wealthy to take advantage of the common people.

Sent from my iPhone

James Kieran — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Kieran Affiliation: Jun. 16, 2026 With AI, isn't it counterintuitive to offer LESS information? AI is the perfect tool to craft reports in seconds from all available data. When you offer LESS information in the "information age", aren't you essentially withholding a valuable resource? It smells of oligarchy and snotty privilege.

James Lee — Jun 16, 2026
Subject: File No. S7-2026-15 From: James Lee I am an individual investor. I have almost all my asset invested in the stock market, other than the house I live in and own. I strongly feel that the current quarterly reporting structure should be maintained. The information gap between institutional investors and me is already too wide. By changing the reporting from quarterly to semi-annual will make it even wider.

James Lee Stanley — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Lee Stanley Affiliation: Jun. 16, 2026 The trump regime has clearly demonstrated that corporations cannot be trusted. We depend on your oversight and those quarterly reports. Please represent the citizens and not the oligarchs.

Sent from still another maddening device.
www.jamesleestanley.com

www.datamusicata.com
www.allwoodandstones.com
www.allwoodanddoors.com
www.allwoodandled.com
James Lee uses Taylor Guitars, K&K pickups

James Martha Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Martha Rice Affiliation: Jun. 16, 2026 As a survivor of ceo and cfo mishandling the state of a long time company, Fleming warehouse, the sec needs to be auditing. Hundreds list their jobs, stock fell to $.05. Yet the ceo got a $7 million bonus. ??????

Sent from my iPhone

James Matticks — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Matticks Affiliation: Jun. 16, 2026 I'm against changing the quarterly reporting requirements for publicly traded companies to twice yearly. Keep It Quarterly!

Sent from my iPhone

James Mayer — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Mayer Affiliation: Jun. 16, 2026 I prefer quarterly reporting. Business fortunes can change rapidly and investors need the information.

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James McGowan Motley Fool Member — Jun 16, 2026
Subject: File No. S7-2026-15 From: James McGowan Please keep reporting on a quarterly basis. Check the studies already completed on this issue.

James McMann — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James McMann Affiliation: Jun. 16, 2026 From Jean McMann , retired educator , investor in Hawaii. I would like to continue Quarterly reports on my investments held at Edward Jones.

Sent from my iPhone

James Miller — Jun 16, 2026

Subject: Comment on S7-2026-15 From: James Miller Affiliation: Jun. 16, 2026 My name is James Miller. I am the AI and Automation Lead at a tech company in Austin, TX. You cannot let companies stretch out their requirement to be forthcoming about their business challenges and direction. As investors, we need to be able to react. This will absolutely destroy many people's retirement if companies are able to withhold important information for an additional quarter. Your job is to protect us—consumers and investors—not give companies a pass to defraud us.

James L. Miller
479-531-5823
jameslynnmiller@gmail.com

James Mundt Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: James Mundt Reducing financial transparency to help PUBLICLY traded companies minimize regulatory compliance costs is tantamount to governmental cooperation with business fraud. If passed, I will support rescinding the policy in the next administration.

James Orlet — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Orlet Affiliation: Jun. 16, 2026 Quarterly reporting is critical to investors. Please do not allow it to be changed. Thank you.

Sent from my iPhone

James Pusch — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Pusch Affiliation: Jun. 16, 2026 Dear SEC
As an investor I need to have information on the companies I invest in to make sound decisions. In 6 months a company could go out of buy and leave small investors holding the bag. Lack of information is very dangerous for those of us who aren't insiders. It would really hurt small investors.

Jim Pusch
Camera operator
jpusch@pobox.com

James Ransdall — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Ransdall Affiliation: Jun. 16, 2026 No concealment as it promotes insider training

Regards

JR
James Ransdall - President, MM&I Services

m: +1.650.580.5845
e: jransdall@comcast.net

Sent from my iPhone

James Reese — Jun 16, 2026
Subject: S7-2026-15 From: James Reese Affiliation: Jun. 16, 2026 Account Ability is literally the purpose of Government. As an American Citizen, I Demand You Do Your Job.- Retain Quarterly Statements. James Reese,Retired,Nevada

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james ronan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: james ronan Affiliation: Jun. 16, 2026 As a retired voter, I strongly oppose changing from quarterly to less frequent reporting. History in the USA does not support it for voters in retirement. Reviewing countries that use less reporting shows they are less productive in their financial markets.

Sent from Gmail Mobile

James Rosenow — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: James Rosenow Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly reporting is the cornerstone of transparency and accountability. Only fools or crooks would try to eliminate it.

James Rutherford — Jun 16, 2026
Subject: S7-2026-15 From: James Rutherford Affiliation: Jun. 16, 2026 This is simply another tactic to evade responsibility for the situation. Keep a tight rein and keep them accountable.

Sent from my iPhone

James Sauber — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Sauber Affiliation: Jun. 16, 2026 Do Not Fix What Is Not Broken.

James Sheedy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: James Sheedy Affiliation: Jun. 16, 2026 Keep the reports coming four times a year. James Sheedy, master plumber, Cary, NC

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james sperduti — Jun 16, 2026
Subject: S7-2026-15 Comment From: james sperduti Affiliation: Jun. 16, 2026 This is a simple matter of fraud, by allowing companies to hide their books for longer major investors and investment firms who have inside information will certainly position themselves more favorably than the public will be able to pushing losses onto low level investors. I believe this is already illegal under many legal constraints but now you want to give door the very fraud these laws were designed to prevent? I'd investigate those who proposed this immediately!

James Stevens — Jun 16, 2026
Subject: S7-2026-15 From: James Stevens Affiliation: Jun. 16, 2026 We want quarterly reports

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James Swalley — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Swalley Affiliation: Jun. 16, 2026 This is a necessity to protect investors! Do not go to semiannual reporting. Too chancy

Sent from my iPhone

James W Zucker former General Partner and head of equity research for a NYSE member firm — Jun 16, 2026
Subject: File No. S7-2026-15 From: James W Zucker As a former head of equity research for a NYSE member firm, I strongly believe that more shareholder news and reviews are better than less. While corporate America has long argued that they are "forced" to manage for the short term, 6 months is too long an interval for earnings releases and trends.

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james ward — Jun 16, 2026
Subject: Comment on S7-2026-15 From: james ward Affiliation: Jun. 16, 2026 I just hope we can recover from this fascist reign.

Sent from my iPhone

James Wyche — Jun 16, 2026
Subject: S7-2026-15 Comment From: James Wyche Affiliation: Jun. 16, 2026 Extending it past quarterly is an insurance policy for corruption.

Sent from my iPhone

Jamie Baker — Jun 16, 2026

Subject: S7-2026-15 Comment From: Jamie Baker Affiliation: Jun. 16, 2026 To Whom It May Concern,

My name is Jamie Baker, and I work as a Risk Management Analyst. I am writing to express my opposition to the proposed six-month rule.

From my perspective, this proposal would primarily benefit large financial institutions and corporations while reducing protections for individual investors. As someone who works in risk management, I believe regulatory frameworks should promote transparency, accountability, and investor confidence. Policies that weaken oversight or limit investor protections can increase risk to the public and undermine trust in our financial markets.

The SEC's mission is to protect investors, maintain fair and orderly markets, and facilitate capital formation. I encourage the Commission to carefully consider whether this proposal advances those goals or instead shifts additional power and influence toward large market participants at the expense of ordinary Americans.

I respectfully urge the Commission to reject the six-month rule and prioritize policies that strengthen investor protections and market integrity.

Sincerely,

Jamie Baker
Risk Management Analyst
Ohio

Jamie Jeffredo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jamie Jeffredo Affiliation: Jun. 16, 2026 Please stop taking us backwards! During America’s twice-a-year reporting, stock returns went nowhere and valuations sat far below today’s values. Transparency is necessary. Accountability is necessary.

American citizens have the right to see the performance of the stocks they have invested in. Reducing the amount of times they report merely allows for more insider trading and less options for others. Stop voting against what’s best for everyday American citizens.

Sent from my iPhone

Jamie Parman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jamie Parman Affiliation: Jun. 16, 2026 Keep it honest and transparent by keeping it quarterly! IF you don't then corruption will run rampant even more and our markets will crash!

Jamie Parman
Retired concerned citizen
Ohio

Jan Combs — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jan Combs Affiliation: Jun. 16, 2026 This is absurd. We need more transparency not less. I'm tired of government organizations doing things to citizens instead of for citizens. Jan Combs, angry citizen, Springfield, ohio

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Jan Gardner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jan Gardner Affiliation: Jun. 16, 2026 Consumer protection means corporate transparency when it comes to stock prices. Keep the reports quarterly

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Jan Lundeen Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jan Lundeen Please don't decrease reporting to two times a year. Less transparency is not a good thing (especially with the smaller companies).

Jan Meyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jan Meyer Affiliation: Jun. 16, 2026 This is an urgent message regarding
S7-2026-15

I am an investor. I remember well the financial failures of the mortgage and banking industry, Madoff, Enron, and others.

The SEC's entire job is oversight, not less oversight. This proposed rule change for corporate reporting periods, from quarterly to twice a year, is a SCAM that hurts everyone but the insiders - you, the corporate boards, lobbyists, and those at the highest levels of government who are very willing to defraud the public.

In other words, it's a con.

A shell game.

We are all watching.

Jan Meyer

Jan Nelson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jan Nelson Affiliation: Jun. 16, 2026 Yes to quarterly reporting. Graphic Designer (retired) My income is basically from securities. Less reporting will mean less trust in the market which will be counter-productive.

Jan Pienezza — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jan Pienezza Affiliation: Jun. 16, 2026 Please leave quarterly reporting as it is now. I want to be able to check my investments just like I do now. Thank you. Mrs. Jan Pienezza, Retired

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Jan Reddington — Jun 16, 2026
Subject: S7-2026-15 From: Jan Reddington Affiliation: Jun. 16, 2026 We need these protections. If there is nothing to hide why change reporting?

Jan Reddington

Jane Bennett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jane Bennett Affiliation: Jun. 16, 2026 Quarterly reports are better than twice a year. Jane Bennett Hot Springs Ar . Too long to wait for correction and change.

Jane Eldin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jane Eldin Affiliation: Jun. 16, 2026 Reporting has been done quarterly for half. Century. So not revert to every 6 months. Countrywide for the majority of small investors every three months keeps things ticking. Less chance for fraud laws chance for failures to be hidden etc.

Jane Farrell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jane Farrell Affiliation: Jun. 16, 2026 I'm a retiree counting on years of savings to support me. I want maximum transparency to protect my investments. Maintain quarterly reporting.

Jane Farrell, Casselberry FL

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Jane Goodwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jane Goodwin Affiliation: Jun. 16, 2026 Robert J Goodwin, retired,Raynham
Massachusetts 02767 I use the quarterlies to keep a close eye on the companies I am invested in.

Sent from my iPhone

Jane Goodwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jane Goodwin Affiliation: Jun. 16, 2026 Jane M Goodwin retired,Raynham
Massachusetts 02767 I use the quarterlies to keep a close eye on the companies I am invested in.

Sent from my iPhone

Jane Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jane Johnson Affiliation: Jun. 16, 2026 Keep them honest! Jane Johnson. 8827 Stowe Creek Lane. Missouri City, Texas 77459

Sent from my iPhone

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jane kidwell — Jun 16, 2026
Subject: S7-2026-15 Comment From: jane kidwell Affiliation: Jun. 16, 2026 This will bring the stock market down as people who invest won't just hand their money to you and trust they will get it back with interest. Whoever thought this up needs to take some economics courses! You guys really think the public has no sense? Oh, my!

Get Outlook for iOS

Jane Laubenstein — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jane Laubenstein Affiliation: Jun. 16, 2026 Quarterly reporting keeps investors informed and companies up front about their financial performance. I am retired and depend on my investments.

Sent from my iPhone

Jane Nickerson — Jun 16, 2026
Subject: S7-2026-15 From: Jane Nickerson Affiliation: Jun. 16, 2026 Executives need to be held accountable. Do not end quarterly reporting.

Sent from my iPhone

Jane Paneitz — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jane Paneitz Please do not allow public companies to switch from quarterly to semiannual financial reporting. I want to have MORE transparency, not less from companies in which I invest. Thank you, Jane Paneitz

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Jane Schmidtke — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jane Schmidtke Affiliation: Jun. 16, 2026 To much fraud happens more quickly these days, so accountability is required more to do it each month!!!

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janefg — Jun 16, 2026
Subject: Comment on S7-2026-15 From: janefg Affiliation: Jun. 16, 2026 Quarterly reporting needs to remain. Companies can hide info too long at 6 months. They want to keep we the people and our savings in the dsrk as much as possible. We need to know on a quarterly basis what the companies we may have investments in are doing.
Jane G, retired, Texas

Sent from my Galaxy

Janene Follmer — Jun 16, 2026
Subject: S7-2026-15 From: Janene Follmer Affiliation: Jun. 16, 2026 Quarterly reporting is a great reminder to be honest about what those financials are stating. I know this from personal experience. My township went from annual reporting to quarterly years ago, and I immediately felt the benefit of scrutinizing the expenses every three months, instead of letting everything just flow until the end of the year. Mistakes can be corrected in a timely manner before they become egregious errors.
Janene Follmer
Liberty Township Trustee

Janet — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Affiliation: Jun. 16, 2026 We need regular quarterly reports to understand if a company we have our money invested into is meeting its goals and if not they should be required to explain the conditions that are impeding their ability to perform. Maybe if you actually enforced existing regulations on Wall Street rather than make it even easier for them to

cheat and steal the public, voters, taxpayers would be better served.

Best regards

Janet Carpenter

Janet Barrigar — Jun 16, 2026
Subject: S7-2026-15 From: Janet Barrigar Affiliation: Jun. 16, 2026 Janet Barrigar, retired accounts payable, Michigan. Corporations are controlling too much of our economy and lives. It is time to protect the average person or We The People! CEOs are usually all about the profit and large wages for themselves and the company and then move on to the next corporation. We need to know the bottom line so they cannot hide things. There should also be an elimination of corporation funding to politicians, also, so laws cannot be enacted to encourage and/or reinforce corporate misbehavior and/or management. There should be More emphasis on workers environment, wages, and healthcare. . and our planet environment! I am tired of the middleman footing the bill!!!!!!!!!!!!!!!!!!!!!!!!!!!

Janet Battaglia — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Janet Battaglia Affiliation: Jun. 16, 2026 Why would we remove the transparency!!?? Please do not change!!!

Janet Battaglia

Sent from my iPhone

Janet Carol Groves — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Janet Carol Groves Affiliation: Jun. 16, 2026 LEAVE IT QUARTERLY!!!!!!

Get Outlook for iOS

Janet Dob — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Dob Affiliation: Jun. 16, 2026 It is so important for all of us to have proper and timely data from public companies. Hiding financials from the public who already struggle to make sound investments is a knife in the back to the public especially at a time when our economic futures are threatened by high inflation and movement of wealth from the bottom to the top. No to this rules change.

_____

Janet Dob
Text: 434-962-4485

Janet Feldpausch — Jun 16, 2026
Subject: File No. S7-2026-15 From: Janet Feldpausch Save the 10-Q. Quarterly reporting protects individual investors, we don't need a wider gap between insiders and ordinary shareholders. The obligation to file four reports a year is not holding the companies we trade from greatness, the S&P is at an all time high. We need transparency and ease of monitoring with accountability. Reducing the reporting requirements makes them harder to monitor ----- NOT easier to own. Let's continue in the direction of Reg FD.

Janet Freed — Jun 16, 2026
Subject: S7-2026-15 From: Janet Freed Affiliation: Jun. 16, 2026 Quarterly reporting helps all shareholders! We need to be certain corporate America is looking out for our our best interests. Leave this reporting schedule as is!

Janet Gittinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Gittinger Affiliation: Jun. 16, 2026 Be men and women beyond reproach. Stop enabling criminal behavior.

Sent from my iPhone

Janet Jennings — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Janet Jennings Affiliation: Jun. 16, 2026 Don’t want this!!!

Sent from my iPhone

Janet Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Johnson Affiliation: Jun. 16, 2026 What are they trying to hide?? It's our money and we want to know !!

Not just your Rich Partners !!
Sounds pretty shady to me!!

We want our information just like the rich cats!!

Janet

Janet Lombardo — Jun 16, 2026

Subject: S7-2026-15 From: Janet Lombardo Affiliation: Jun. 16, 2026 Keep the a quarterly reporting.

Janet Mathis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Mathis Affiliation: Jun. 16, 2026 Quarterly reporting is critical to keeping investors informed. Waiting 6 months allows too many things that could be going wrong to build up. There is no reason for this change. A responsible business is keeping records and should be required to share them. Janet Mathis, investor.

Sent from my iPad

Janet Melton — Jun 16, 2026
Subject: S7-2026-15 From: Janet Melton Affiliation: Jun. 16, 2026 The working class finances matter too!
I am a TAX THE BILLIONAIRES proponent. Enough is enough!

Janet NELSON — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Janet NELSON Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am an investor, stock holder, and business owner. I am the financial POA for our nephew and with the fiduciary obligation to invest wisely.
This proposal serves no purposes other than to mask trends and make fraud easier. And lives like mine, harder.
Do not think of why you WANT to do this but also the unintended consequences and the why-nots.
Do not push this forward.

Janet Schultz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Schultz Affiliation: Jun. 16, 2026 Keep quarterly repprting. As an investor I demand more accountability, not reduced. This only benefits the corporations. I'm a big hell no on this one. My name is Janet Schultz and my job title is happily retired.

Janet Ward — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janet Ward Affiliation: Jun. 16, 2026 Janet Ward, American Citizen. Be Honest. Keep it Quarterly. Transparency Matters!

Janey Gibson jordan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Janey Gibson jordan Affiliation: Jun. 16, 2026 I want to continue to be updated quarterly.

Sent from my iPhone

Janice Bear — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janice Bear Affiliation: Jun. 16, 2026 Keep in quarterly for more investment stability.

Sent from my Galaxy

Janice Dee Miller Cohen — Jun 16, 2026
Subject: S7-2026-15 From: Janice Dee Miller Cohen Affiliation: Jun. 16, 2026 Why would we make it easier for information to be manipulated without oversight?

JANICE EARNEST — Jun 16, 2026
Subject: S7-2026-15 Comment From: JANICE EARNEST Affiliation: Jun. 16, 2026 Please keep the reporting as it is, quarterly.

Sent from my iPhone

Janice Francis — Jun 16, 2026
Subject: File No. S7-2026-15 From: Janice Francis Keep the SEC requirement for quarterly reports. There is a need to always be transparent in all businesses. The six month window is too broad for transparent accountability. Thank you.

Janice Ingram — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janice Ingram Affiliation: Jun. 16, 2026 Janice Faye, Retired - This is ridiculous! How is this helping consumers? Leave as is, Quarterly.

Janice Pollard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janice Pollard Affiliation: Jun. 16, 2026 We need quarterly to stay the same.

Sent from my phone

Janie VanNoy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Janie VanNoy Affiliation: Jun. 16, 2026 Keep us informed.

Sent from my iPhone

Janis McCall — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Janis McCall Affiliation: Jun. 16, 2026 J McCall. I am retired. I do not have unlimited funds. Without quarterly reporting, it makes it very difficult to control and adjust for fluctuations. They went to quarterly reporting because of this. Don't change it back! It's another way by changing it to bi annually for individual investors to lose money.

Jann Aanestad — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jann Aanestad Affiliation: Jun. 16, 2026 I want to keep the reports quarterly. We fixed this for the better. So let's keep quarterly reports. My name is Jann Aanestad.

Sent from my iPhone

Janna Gillard — Jun 16, 2026
Subject: S7-2026-15 Keep reporting quarterly!! From: Janna Gillard Affiliation: Jun. 16, 2026 This is vital. I got laid off from Arthur Anderson in 2002!
Thank you,
Janna Gillard

Janna Simms — Jun 16, 2026
Subject: S7-2026-15 From: Janna Simms Affiliation: Jun. 16, 2026 I am a citizen of Texas. I remember Enron. Rule of law protects citizens from predators. Please require CEOs to sign off on accuracy, quarterly!

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japachla — Jun 16, 2026
Subject: S7-2026-15 From: japachla Affiliation: Jun. 16, 2026 This is a bad idea and reaks of corporate favoritism!

Sent from my Galaxy

Jared Abdul — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jared Abdul Affiliation: Jun. 16, 2026 Jared Abdul, President Aloha Network Solutions, LLC. Las Vegas, NV.
Keep Quarterly Reporting. If you dont, hard working Americans who are already struggling will pay the price. We are tired of struggling while congress makes billions on their stocks with what is essentially insider trading. We are tired of Congress stealing our social security to pay for other things and never paying it back. We would like to retire and not have to work till the day we die.

Thank you,
Jared Abdul

Jason Conrad — Jun 16, 2026
Subject: S7-2026-15 From: Jason Conrad Affiliation: Jun. 16, 2026 We need timely access for accountability. Retain quarterly reporting.

Jay
Sent from my iPhone

Jason Jackson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jason Jackson Quarterly reporting protects individual investors. And the companies to opt out are the ones where oversight matters most.

Jason LaManna — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jason LaManna Affiliation: Jun. 16, 2026 Why make it easier for public companies to hide problems?
Don't change the quarterly reporting rules.

Jason Lopez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jason Lopez Affiliation: Jun. 16, 2026 Keeping quarterly reporting is in the public’s best interest, ensuring awareness of business activity that is of public interest and has public impacts. Please do not change this reporting rule.

Sent from my iPhone

Jason Miller — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jason Miller Affiliation: Jun. 16, 2026 To the Securities

and Exchange Commission:
Look at history and see the last time we didn't do this quarterly it didn't go well!

Jason Sokol — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jason Sokol Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Maintain current or increase the public company disclosure.

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jason staub — Jun 16, 2026
Subject: Comment on S7-2026-15 From: jason staub Affiliation: Jun. 16, 2026 It did not work then. Why would we want less transparency? The SEC should and better be pushing for more transparency to protect the investor.

Jay Ledez — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jay Ledez Affiliation: Jun. 16, 2026 Let s keep reporting Quarterly it seems to make more sense .

Yahoo Mail: Search, Organize, Conquer

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jaymewillis — Jun 16, 2026
Subject: S7-2026-15 Comment From: jaymewillis Affiliation: Jun. 16, 2026 Leave all the checks and balances alone. Quarterly reporting protects the private investors.

Sent from my Galaxy

Jayne Gordon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jayne Gordon Affiliation: Jun. 16, 2026 Please do not allow public companies to hide their earning and loss reports for six months. This is unfair to shareholders, investors, shoppers, and everyone else involved. Ensure they continue to report every three months.

Thank you.

J. Gordon

California

Jayne Habegger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jayne Habegger Affiliation: Jun. 16, 2026 It's better for transparency and investor knowledge to post quarterly reports and not semi-annually reports. Do what's is best and honest; post quarterly reports.
Sincerely,
Jayne Habegger, Retired Teacher

JAYNE RICKARD — Jun 16, 2026
Subject: S7-2026-15 Comment From: JAYNE RICKARD Affiliation: Jun. 16, 2026 Keep the current practices on reporting.

Sent from my iPhone

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jbvalue62 — Jun 16, 2026
Subject: S7-2026-15 Comment From: jbvalue62 Affiliation: Jun. 16, 2026 Look, companies public and private are already managing their books for myriad reasons, and while quarterly reporting fosters this illegal act, at least 4 times per year part of the mystery is revealed. This reporting needs to remain as is. What needs to change is enforcement of book management and other illegal accounting.

Jeff Bradley
Retired
US Stock investor

Sent from my Galaxy

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jcumiford — Jun 16, 2026
Subject: S7-2026-15 Comment From: jcumiford Affiliation: Jun. 16, 2026 Joseph Cumiford-
Insurance Financial Representative & Bartender-

Corporations have more than enough ability to defraud the public and cook the books now as it is. Why on earth would the SEC support this when it should be concerned with consumer protection?

Sent from Proton Mail for Android.

JD Schlottmann — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JD Schlottmann Affiliation: Jun. 16, 2026 Deregulation has only harmed the citizenry in the past. Reducing reporting requirement amounts to opacity that allows for corporate chicanery.

Jean Bryan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Bryan Affiliation: Jun. 16, 2026 Maintain quarterly reporting and transparency

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Jean Cacioppo — Jun 16, 2026
Subject: S7-2026-15 From: Jean Cacioppo Affiliation: Jun. 16, 2026 The reporting rules need to remain the same; why invite trouble?

Sent from my iPad

Jean Drew — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Drew Affiliation: Jun. 16, 2026 Too much danger in reducing the reducingvfrequency of reporting. Enron; for example number of bank failures .

Jean Ferguson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jean Ferguson Affiliation: Jun. 16, 2026 I want quarterly reporting.
STOP handing money over to BILLIONAIRES!

Sent from my iPhone

Jean Frey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Frey Affiliation: Jun. 16, 2026 My name is Jean Frey and I am a retired educator. My husband and I rely on quarterly reports to make financial decisions. A longer period gives an advantage to insiders. That seems unfair. The cost savings being touted are minimal and don’t help me or my family.

Sent from my iPhone

Jean Gardner — Jun 16, 2026
Subject: S7-2026-15 From: Jean Gardner Affiliation: Jun. 16, 2026 Quarterly report protects us from another Enron. Jean Gardner, Florida

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Jean Genevie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Genevie Affiliation: Jun. 16, 2026 They already steal enough from us already. Can the SEC please protect small investors for once!!!

Sent from my iPhone

Jean Hedges — Jun 16, 2026
Subject: S7-2026-15 From: Jean Hedges Affiliation: Jun. 16, 2026 Follow the law and keep them in place to safeguard our quickly dissolving democracy!!!

Jean Newcomer-Lichtel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Newcomer-Lichtel Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!!!

Jean Lichtel
813-376-3275 cell

Jean S Stanisich — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean S Stanisich Affiliation: Jun. 16, 2026 Absolutely not! In fact, more frequent reports would be more helpful for the average investors. The proposed change would appear to be beneficial only to those with high incomes, who do not need any more benefits. Jean Stanisich, no title, just an exceedingly upset U.S. citizen

Sent from my iPad

Jean Stoll — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Stoll Affiliation: Jun. 16, 2026 No! No! No!

Sent from my iPad

Jean Taylor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Taylor Affiliation: Jun. 16, 2026 Stop catering to the rich and greedy! Instead of extending the time, they should shorten it. there should be ethics laws and transparency strictly enforced to stop the corruption.

Jean Thurston — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jean Thurston Affiliation: Jun. 16, 2026 This is not fair to investors, and retail investors in particular. Once a quarter has been the requirement for years. It's not too often for a public company to state how the business is doing.

Sent from my iPad

Jean Whiting — Jun 16, 2026
Subject: S7-2026-15 From: Jean Whiting Affiliation: Jun. 16, 2026 I cannot believe -- yes,ja I can--you ar epardoning the Enron jailbirds. I I canno t. Believe --yrs, I can--because our prresid s nt deserves it and a the speaker of the house is so diligemt on keeping him OUT of jail. This house of cards--par doned crimin a ls--! ls an, child molesters, and timid legislators-- repr e sents the worst of the worst, and they do not care. ZOur empire is crumblinh, and the crooks are triumphant. I amashamed yo be American. N I am revolted by you MAGAs.

Jeana — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeana Affiliation: Jun. 16, 2026 Quarterly reporting is vital to accountability. CEO's need guardrails to make sure Americans and their retirement plans have the best info to make investment decisions. . No more Enrons!!

Sent from my iPhone

Jeana Pena — Jun 16, 2026
Subject: S7-2026-15 From: Jeana Pena Affiliation: Jun. 16, 2026 Please do not change the qualtery reporting for public corporations.\Jeana Pena, Omaha,NE

Jeanette Backstrom — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeanette Backstrom Affiliation: Jun. 16, 2026 Dear SEC,

Keep the reporting quarterly. This keeps everyone honest and forthcoming.

Jeanette Backstrom
Retired Boeing Analyst

Jeanette Ford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeanette Ford Affiliation: Jun. 16, 2026 Implementation of this new rule would adversely affect the publics ability to make timely decisions concerning their retirement plans. Corporations would minutely benefit from it. Please do not implement this.

Sent from my iPhone

Jeanie Lyons — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanie Lyons Affiliation: Jun. 16, 2026 If it didn't work in the past? Let's not forget and make the same mistake again.

Sent from my iPhone

Jeanie Veith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanie Veith Affiliation: Jun. 16, 2026 In 1955 we did not know what we did not know. Transparency is now the norm when my money is invested with an institution working for me. Do not revert to those same methods at this time. We are requesting that our money work for us and not only for the institution where we have it invested. I am a person who has invested my entire working life and I do not want to lose it to a lack of transparency now that I have retired.
Jeanette Veith
Puyallup, Washington
ramstein1@gmail.com

Jeanine Mikell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanine Mikell Affiliation: Jun. 16, 2026 It only makes sense that more frequent oversight and reporting results in better outcomes and allows investors to make better decisions. What is the reason for extending? I see no justification explained.

Jeanne Ballor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanne Ballor Affiliation: Jun. 16, 2026 I am retired. Returns on my investments are crucial to making my retirement fund last for my lifetime. Please do not return to 1955.

Jeanne Coyne — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanne Coyne Affiliation: Jun. 16, 2026 I would like the SEC to keep Quarterly Reporting We don't have much and going 6 months would really hurt us. Thank you for listening.
Jeanne S. Coyne
Huntersville, NC. 28078
Sent from my iPhone

Jeanne Daugherty — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeanne Daugherty Affiliation: Jun. 16, 2026 Keep them honest!

Sent from my iPhone

Jeanne Palermo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeanne Palermo Affiliation: Jun. 16, 2026 You should be protecting small investors not letting fraud hide for six months.

Sent from my iPad

Jeanne Shiffler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeanne Shiffler Affiliation: Jun. 16, 2026 The charts presented in this report show how semi-annual will harm the potential small and/or heavy investors. Transparency and this country's financial security is crucial. Let's not muddy the waters by making company financial reporting to its investors less frequent. With all the assistance available through modern day technology there is no justifiable reason for cutting to semi-annual rather than quarterly reporting. B. J. Shiffler, Retired, small investor, Florida, who values every penny she makes.

Jeanne Weber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeanne Weber Affiliation: Jun. 16, 2026 Anytime people in power go dark, it's never good for everyday ordinary people. Keep it fair and give us a chance. It's bad enough that financial practical basics are not taught in the school system. To allow companies to hide their financial issues is crippling.

Jeannette Keton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeannette Keton Affiliation: Jun. 16, 2026 I consulted with a Fortune 1000 company. Quarterly reports are essential for public transparency purposes.

Jeannette Keton
Retired communications consultant

Sent from my iPad

Jeannie Reinke Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeannie Reinke Individuals deserve more transparency, not less, regarding stocks.

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jeff / kathy adair — Jun 16, 2026
Subject: Comment on S7-2026-15 From: jeff / kathy adair Affiliation: Jun. 16, 2026 Jeff Adair, retired

social security recipient here in Wisconsin ....and I prefer company quarterly reporting over semi-annual , because our backup savings is entirely in mutual funds whose value would be impacted negatively without timely information.....KEEP COMPANY REPORTING AS IT IS !!! Thank you

Sent from AT&T Yahoo Mail on Android

Jeff Axthelm — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeff Axthelm Affiliation: Jun. 16, 2026 Quarterly reporting better informs investors and generates more employment. Don't fix what isn't broken.

Jeff B — Jun 16, 2026
Subject: S7-2026-15 From: Jeff B Affiliation: Jun. 16, 2026 Jeff bartels, retired, Chicago
This reporting change will reduce the level of transparency and accountability. Smaller investors like my self will be the ones who suffer. Do not allow it.

Jeff Beltz Retired from the Wholesale Consumer Goods sector — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeff Beltz Publicly traded companies owe open communication with the PUBLIC that is investing in them. Anything less starts feeling like a Ponzi Scheme.

Jeff C — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff C Affiliation: Jun. 16, 2026 We need to keep it the same

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Jeff Chastain — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff Chastain Affiliation: Jun. 16, 2026 This is an obvious opportunity for fraud and malfeasance. Do not do this.

Sent from my iPhone

Jeff Herrold — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff Herrold Affiliation: Jun. 16, 2026 Stop trying to kill transparency! This is just another scheme for insiders to leverage their information while the rest of us are left holding the bag. This is a wealth transfer from pension funds of working people to the bonanza riches of the ultra wealthy financiers. SHAME!

Jeff Jacobson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeff Jacobson Affiliation: Jun. 16, 2026 Dear SEC professionals,

As a CFA and 40 year finance professional, I object to the proposals to modify reporting requirements of public companies to less that quarterly in the strongest of terms. This proposal is a disaster for corporate transparency and represents a step backwards to the mid-1950's in standards and practice. I urge you to REJECT this proposal.

Thank you,

Jeff

A. Jeffrey Jacobson, CFA jjacobsoncfa@gmail.com
240 644-7077

Jeff Kashner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff Kashner Affiliation: Jun. 16, 2026 Keep the Quarterly reports!

Sent from my iPad

Jeff McMahan — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jeff McMahan Affiliation: Jun. 16, 2026 To the SEC: Transparency is a good thing, which underwrites public and commercial trust, and makes possible the smooth operation of free and fair securities markets. Please don't push in the wrong direction. Please don't make things harder for investors like me, who don't enjoy any special access.

Jeff Meyer — Jun 16, 2026
Subject: S7-2026-15 From: Jeff Meyer Affiliation: Jun. 16, 2026 Dear SEC,

CEOs should legally certify financials every quarter, not twice a year. At the moment, trust in wealthy institutions (and government) is at an all-time low. This could only increase consumer confidence.

Best Regards,
Jeff Meyer (retired)
Huntsville, AL

Jeff Morris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff Morris Affiliation: Jun. 16, 2026 Are you folks sucking on a crack pipe?

You can’t let those greedy Wall Street people run amok. You gotta check in on ‘em every three months. SHAPE UP!

Sent from my iPhone

Jeff Muldrow — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeff Muldrow To keep the investing process fair for all investors, not just a select few, reports should continue to be made quarterly. Reducing the reports would breed uncertainty and mistrust, which would be terrible for U.S. stock markets.

Jeff Musiker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeff Musiker Affiliation: Jun. 16, 2026 As a shareholder of a company, should be able to know what and how the company is doing. Reporting every 6 months isn't enough to judge performance

Yahoo Mail: Search, Organize, Conquer

Jeff Reilly — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeff Reilly I am an active investor. My investment research includes reading each company's quarterly reports. I rely on timely information to make the best investment decisions for our family. SO I AM AGAINST SEMI-ANNUAL REPORTING. Semi-annual reporting would severely limit my access to timely information and it is completely unnecessary. The market is currently at an all time high so it seems quarterly reporting is not hindering our great US companies, or the stock market whatsoever.

Jeff Romine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeff Romine Affiliation: Jun. 16, 2026 Jeff Romine, Retired, this is how I evaluate stocks and determine if I am going to buy, hold or sell.

I oppose this!

Jeff

Get Outlook for Android

Jeff turner — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeff turner Jeff Turner - director of finance- companies need to be accountable to investors, financial institutions and the public at large - semi-annual is too long

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Jefferson Alteon — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jefferson Alteon Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
What's the point of trusting a company if they're hiding things from us? This should be completely unacceptable. It is my money that's on the line here - how am I supposed to trust it if I can't receive my report as clear as a clean glass? I should know what I am going to put my money into. To my understanding of this topic, investors will have to wait half a year just to get an update about their money, and companies will have the right to hold back information. I feel like this will create serious loophole that will be exploited, which is highly unfair for us investors. If I am wrong, What is the actual purpose of such a rule. There should be a rule that benefits both parties, instead of coming out with one where one side win and the other loses

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Jefferson Steen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jefferson Steen Affiliation: Jun. 16, 2026 Whose idea is this? Even billionaires will lose on this one.

Jeff Steen

“In spite of everything: Yes.”

Jeffery Miles — Jun 16, 2026
Subject: S7-2026-15 From: Jeffery Miles Affiliation: Jun. 16, 2026 4 times a year is not enough gotta keep them money hungry bastards in line

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Jeffory Dick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeffory Dick Affiliation: Jun. 16, 2026 The need to closely monitor corporations has not lessened. Quarterly is probably not sufficient. I vote no to the every six months idea.

Sent from my iPad

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jeffrey danford — Jun 16, 2026
Subject: S7-2026-15 Comment From: jeffrey danford Affiliation: Jun. 16, 2026 Jeffrey f Danford- retired- small investor

Removing quarterly reporting is is a Bad idea. Lets not have history repeat itself.

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jeffrey duplessis — Jun 16, 2026
Subject: S7-2026-15 Comment From: jeffrey duplessis Affiliation: Jun. 16, 2026 As an American citizen and taxpayer, I'm required transparency in my financial activity. Everyone, organization, business or entity should be required the same, all held to transparency. No hiding or hoarding. Fair financial responsibility for all. KEEP QUARTERLY REPORTING.

Jeffrey Duplessis — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeffrey Duplessis As an American citizen and taxpayer, I'm required transparency in my financial activity. Everyone, organization, business or entity should be required the same, all held to transparency. No hiding or hoarding. Fair financial responsibility for all. KEEP QUARTERLY REPORTING.

Jeffrey Kravat — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jeffrey Kravat I am against changing to semiannual reporting. As investors we need as much information as possible.

Jeffrey Lea — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeffrey Lea Affiliation: Jun. 16, 2026 There is no HONEST reason to allow the current quarterly reporting to go to semi-annual! I oppose this proposed change 100%!!

Jeffrey Pettit — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Pettit Affiliation: Jun. 16, 2026 Please do not go to twice a year reports. Stay with quarterly at a minimum. We need more transparency, not less.
Jeff Pettit
Gonzales, La.

Sent from my iPhone

Jeffrey Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Smith Affiliation: Jun. 16, 2026 Keep quarterly reports.

Name is Jeffrey Smith
Retired and fixed income after years of being in highest tax bracket. Need my savings to last.
Minnesota Republican

Get Outlook for iOS

Jeffrey Smith — Jun 16, 2026
Subject: S7-2026-15 From: Jeffrey Smith Affiliation: Jun. 16, 2026 Absolutely (&, as we have seen, historically) necessary to maintain quarterly filings. Don't make it easier for the fraudsters.

Jeffrey W. Smith
813-477-7635
jeffreywmsmith@gmail.com

Jen B — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jen B Affiliation: Jun. 16, 2026 I am completely against this new proposal, to allow companies to hide their books. We should be aware if their dealings so we can make informed decisions.

Jen Labus Professor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jen Labus I don’t not agree with providing the public less information. Quarterly reports should remain. More transparency not less

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Jen Lovett — Jun 16, 2026
Subject: S7-2026-15 From: Jen Lovett Affiliation: Jun. 16, 2026 CEOs need to be held accountable. They're the ones who are most likely to cause issues for the economy. I'm sick of it. Do better.

Blessed be,
Jen Lovett, LVT

Jendevizio — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jendevizio Affiliation: Jun. 16, 2026 Stop hurting the middle classes! And please, enact changes that will force the very wealthy and huge corporations to pay MUCH MUCH MORE in taxes! The way the tax rules are written allows them to avoid paying what is fair!!!!!!!

Jeniene Johnson — Jun 16, 2026

Subject: S7-2026-15 From: Jeniene Johnson Affiliation: Jun. 16, 2026 This is wrong

Sent from my iPhone

Jeniffer Pelletier — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jeniffer Pelletier Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This proposal only benefits the elites and insiders. It feels dirty and wrong to the average Joe investor. Should be illegal. When you buy a stock - you want to know what you are buying. Why would you change this? Who would it benefit? Not the average investor.

Jenise Nicholson The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jenise Nicholson I am certain you have already received numerous comments objecting to changing from required quarterly reporting to semi-annual reporting. There are many reasons to find this change objectionable ranging from the fact it has already been tried in the UK without benefit, to those most like to opt for this change are those who may need more oversight the most, to disadvantaging ordinary individual classes compared to an elite group of insiders. There is no practical reason to make this change, quarterly reporting is not an onerous obligation.

Jenn and Todd Lawrence — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jenn and Todd Lawrence Affiliation: Jun. 16, 2026 Todd Lawrence, corporate manager, Chicagoland- we need quarterly reporting to keep companies honest and inform stockholders with up to date numbers so they can make informed decisions. Make this about the people, not the corporations

Todd Lawrence

Sent from my iPhone

Jenni M — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jenni M Affiliation: Jun. 16, 2026 Stop hiding the truth!

Jenni
Sent from my iPhone

Jennie Lawston — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jennie Lawston Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Investors should have access to more frequent information, not less. Don't change a system that has worked well for years.

Jennifer Aumuller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Aumuller Affiliation: Jun. 16, 2026 My name is Jennifer, I, am a disabled American. The SEC must keep quarterly reports public. It keeps everything Honest! Transparency is of the utmost importance in this country, especially since we have a government that isn't very honest. I implore the SEC to keep this public!
Thank you.

Jennifer Betts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Betts Affiliation: Jun. 16, 2026 Good morning,

The SEC needs to continue with quarterly reporting to maintain transparency and consistent, current data for the American people. This is important to me because, as a Speech-Language Pathologist, I am required to maintain current and accurate records of my client's needs and growth. These records are about accountability, which the SEC also must maintain, as taxpayer monies are used and must be accurately accounted. Less than quarterly reporting is unacceptable and lowers the best for what should be stringent standards.

Thank you for your time and consideration,

Jennifer Betts, M.S., CCC-SLP

Jennifer Bradley Hearin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Bradley Hearin Affiliation: Jun. 16, 2026 Make it Monthly!!! Absolutely NOT to quarterly!

Jennifer Carter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jennifer Carter Affiliation: Jun. 16, 2026 More transparency is always good. Quarterly reports my vote.
Southerngreen@frostyoak.com

Sent from my Galaxy

Jennifer Clements — Jun 16, 2026
Subject: S7-2026-15 From: Jennifer Clements Affiliation: Jun. 16, 2026 Absolutely mandate the

quarterly require certification by all CFO’s and CEO’s. My brother lost 50% of his retirement due to the Enron scandal!
Jennifer Clements
Sent from my iPad

Jennifer Davenport — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Davenport Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
we deserve greater accountability and access to the information that is important to our financial success. Corporations already have enough help. The government should be serving its people better than this.

Jennifer Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jennifer Davis Affiliation: Jun. 16, 2026 I’m writing to insist that you maintain the required quarterly report. The facts reflect the importance of maintaining the quarterly reporting. As experienced and educated members of the SEC, you know the financial situation is dependent on knowledge when making decisions. Without quarterly reporting you will be jeopardizing the ability to make informed decisions. Thank you for your attention to this matter.
Jecoda Davis

Get Outlook for iOS

Jennifer Diane Edwards — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Diane Edwards Affiliation: Jun. 16, 2026 Please don’t make fraud easier to hide. Keep transparency in our investments

Sent from my iPhone

Jennifer Fredlund — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Fredlund Affiliation: Jun. 16, 2026 My name is Jennifer and I'm a scientist who has worked at 2 startups that went public over the past 10 years. The chaos that happens inside a business requires transparency at the 3 month cadence. It is often the only thing that holds executives accountable. It is very easy to cause long lasting damage in 6 months of public silence.

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jennifer furdock — Jun 16, 2026
Subject: S7-2026-15 From: jennifer furdock Affiliation: Jun. 16, 2026 As the level of trust in this government is so low now, and the willingness to take advantage is so high. Quarterly reports are mandatory. As is prison for misleading.
Jennifer Furdock

Retired
Michigan

Sent from my iPhone

Jennifer Hiatt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Hiatt Affiliation: Jun. 16, 2026 We have 99% of our retirement funds tied up in stocks, as I guess most Americans do. I imagine you would see a big sell off if you go from quarterly to bi-yearly reporting. We personally would consider selling off lots of our stocks should you go this route.

Jennifer Hiatt

Sent from my iPhone

Jennifer Johnson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jennifer Johnson Affiliation: Jun. 16, 2026 Our entire life savings is in the market. Biannual reporting with longer interval just allows companies more time to drift off the rails. Issues and problems are that much worse when them come to light.
Lets go back to a time when it worked really badly. What an awful idea!

J Johnson
CNS, RN

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jennifer lindsay — Jun 16, 2026
Subject: Comment on S7-2026-15 From: jennifer lindsay Affiliation: Jun. 16, 2026 Jennifer Lindsay. Librarian. I have a million dollars invested for my retirement and I need transparency in order to keep it safe. Quarterly reporting has worked well most of US history. The two decades where we didn't require it, our citizens saw significant losses. With inflation so high, we can not afford any more losses.

Sent from my iPhone

Jennifer McCarrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer McCarrick Affiliation: Jun. 16, 2026 These checks and balances are in place for very good reasons. They are a necessity. Please keep quarterly reports mandatory.
Thank you,
J. McCarrick

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jennifer pitts — Jun 16, 2026
Subject: S7-2026-15 Comment From: jennifer pitts Affiliation: Jun. 16, 2026 I was the corporate

secretary of a public company for 10 years. It's critical for investor transparency that reporting remain quarterly.

Jennifer Richmond-Ananbeh — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Richmond-Ananbeh Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Because people investing in publicly traded businesses, should not have to invest their hard earned money without information on those companies. Their business dealings, their accountability, and their financial standing. EVERYTHING SHOULD BE TRANSPARENT- or they should not be allowed to be traded or invested in! PERIOD. No transparency = no investors. End of story.

Jennifer Rivera — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Rivera Affiliation: Jun. 16, 2026 The powers that this gives large corporations is absolutely insane. It appears that the government is here to serve the wealthy. Actually it doesn't just appear that way, you are doing things to HURT the average American and consolidate power to a few who will keep their foot on the average person's neck. They will employ us for a penance, take government subsidies and tax cuts, and have trouble as a CEO living on 25 million. Let's call this what it is, another corporate handout to keep as much truth hidden as possible and continue to consolidate/steal wealth for a chosen few.

Jennifer Sommer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Sommer Affiliation: Jun. 16, 2026 Dear Commission Members,

As a lifelong investor and Californian, I always read the quarterly reports from my investment companies. This information is very important to me as a small investor.

I am firmly opposed to changing the quarterly reporting of companies. Regular reporting every three months is essential for all investors. Do not change it!

Sincerely,

Jennifer Karstedt Sommer

Jennifer Stauffer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jennifer Stauffer Affiliation: Jun. 16, 2026 Hello!

I am a wife, and mother of two boys with special needs. Our youngest is adopted. We live in a small house in a modest neighborhood. I am opposed to the SEC moving away from quarterly reporting. I have worked since I was 12 years old, and at 64, I would like to retire soon, especially since I have health problems. I depend on the SEC reporting quarterly so I can keep up- to-date on my investments, and make personal decisions about my finances. Historically, there has been more fraud when companies have reported semi-annually. The quarterly reporting cuts down on this fraud, due to more transparency. Also, the savings to companies are not worth it to me. Please help the

American people by keeping quarterly reporting!

Respectfully,

Jennifer Stauffer,
Music Therapist

Jennifer sword — Jun 16, 2026
Subject: S7-2026-15 From: Jennifer sword Affiliation: Jun. 16, 2026 Jennifer Sword retired federal worker USPS I believe quarterly reporting should be maintained because of the visible corruption we see daily.. It should be apparent to anyone after seeing the theft that our government has allowed and pardoned there cannot be too much oversight. We need to to see the same accountability in government.

Jennifer Tuck — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Tuck Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

we need to keep this in place, we need transparency

Jenny — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jenny Affiliation: Jun. 16, 2026 Dear Commissioners,
As a person who spent almost 30 years on Wall Street, I find it dumbfounding that you would REDUCE the amount of information provided to the public. This is a terrible temptation for wrongdoing.

I am totally against this reduction in reporting, having been witness to the pressures on management to obscure bad news.

I did a lot of business overseas and the singular feature of US markets that keeps us honest are the strict disclosure rules on US companies, including timely reporting.

Do NOT eliminate quarterly reporting.

Sincerely, Jenny Hourihan

Jeremy Blevins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jeremy Blevins Affiliation: Jun. 16, 2026 Quarterly reporting from the SEC is already too little. Switching to semi-anual would be absurd. If anything, let's have reports more frequently.

Jeremy Upton — Jun 16, 2026

Subject: S7-2026-15 From: Jeremy Upton Affiliation: Jun. 16, 2026 I would absolutely love to see it change to monthly. Unfortunately y'all believe you're above the rest of us, so I'm not holding my breath. Go ahead, provide me wrong, please! It's alright, I'm not hating on yous. Remember, the first will be last, and the last shall be first. I'll continue to pray for y'all either way. Y'all being Representatives, Senators, billionaires, especially our President. Yes, the one destroying our Constitution and murdering people. I'm ashamed to be an American at this point. How sad and pathetic the system has become.

Jeri Killett — Jun 16, 2026
Subject: S7-2026-15 From: Jeri Killett Affiliation: Jun. 16, 2026 It seems to me that Deregulation Sucks!!
Only the Rich will have every centThat is available in may it been electronic, printed paper and all the copper pennies. This will starve us, we will be over or under exposed for being out in the weather. Americans will be disenfranchised, without means: feed and shelter ourselves, vote, partake in any assembly, or protest without the fear of be arrested. We should not be Oppressed from non humanitarian actions.

Jerome Olearnick None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jerome Olearnick If this is true, allowing companies to cut the reporting from quarterly to semi-annually would be a terrible mistake. Individual investors need more information to make sound decisions not less. If history is any indicator, cutting the flow of information only creates chaos and bad investments. Do the right thing by individual investors and keep the flow of information to quarterly.

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jerry dudley — Jun 16, 2026
Subject: S7-2026-15 Comment From: jerry dudley Affiliation: Jun. 16, 2026 Keep the reporting, keep transparency, give the less financially fortunate better opportunities to share in information.

Very Respectfully

Jerry Dudley & Tracie Dudley

Jerry Kemp — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jerry Kemp Affiliation: Jun. 16, 2026 Jerry Kemp Fenton MO retired. Not unless you want to start a revolution. The people will not tolerate this. Our government is working for itself and not the people. Wake up or it will all be over.
Healthcare is in the worst shape it has ever been. It angers me that in my profession As a pharmacist we have been cut to the bone. Our salaries have not kept up with inflation over the last 10 years. Why?? Because PBM’s are taking money from the American people and telling them they are saving them money. No they are not, they are funneling that money to the insurance company that owns them. What has our government done to stop it? Nothing!!!!! You will find out the worth of a neighborhood pharmacist when you have the next health crisis. Pharmacists worked through the

entire Pandemic. I put my own health ant risk going to nursing homes and outreaching the poor. I gave them the vaccine before I could even get it? Does that even make sense? For that I didn't get a dime of government money, unlike our neighbors who stayed at home and collected checks from you. This was the biggest slap in the face we have ever gotten. Now retired I need health care and the maze you have to go through to get it and the money I have to pay for it occupy my time and money. I grew up being proud to be an American. Young men today can't find jobs. They aren't able to buy a home and have a family. So therefore they have no buy in to our country. The next time You are in need do you really expect them to rally behind the red white and blue that turned its back on them? Why would they? You have marginalized young men to nothing. Enough of the greed and polarizing division of our country. You need to start putting the people first.

Sent from my iPhone

Jerry Lambert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jerry Lambert Affiliation: Jun. 16, 2026 As an American taxpayer and consumer, please keep the quarterly requirement for all financial disclosures!

Jerry Mulligan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jerry Mulligan Affiliation: Jun. 16, 2026 Keep the public corporate accounting requirements 4x a year. As an active investor, more information is ALWAYS better than less.

Jerry Wechsler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jerry Wechsler Affiliation: Jun. 16, 2026 I think the more transparency, the better. More data for economists to analyze, more objective information for investors to incorporate into their decision making.

Jerry Wechsler
New York City

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"*If the fool would persist in his folly, he would become wise.*" - William Blake
"*There is no evil from which some good is not born…*" - Voltaire

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JerryandLaura Koopman — Jun 16, 2026
Subject: S7-2026-15 From: JerryandLaura Koopman Affiliation: Jun. 16, 2026 There needs to be accountability! If CEO's are afraid to be accountable then they should be removed or jailed as

whatever the case may be. Why would they be afraid to sign off if they aren't hiding something? The American people deserve this protection to ensure the SEC is being held accountable.

Jerry Koopman
Retired American

Jersey Jeeper — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jersey Jeeper Affiliation: Jun. 16, 2026 Keep quarterly reports

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Jesse Wright — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jesse Wright Affiliation: Jun. 16, 2026 Keeping quarterly reporting is crucial for EVERY investor. Shareholders deserve to know quarterly financials.

Jessica Hirshorn College Professor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jessica Hirshorn It's important to keep our economy as stable as possible and one way to do so is through quarterly reporting. Less reporting would allow for more corruption and deception on the financial wellbeing of America's companies.

Jessica Hirshorn Gmail — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jessica Hirshorn Gmail Affiliation: Jun. 16, 2026 It's important to keep our economy as stable as possible and one way to do so is through quarterly reporting. Less reporting would allow for more corruption and deception on the financial wellbeing of America's companies.

Get BlueMail for Mobile

Jessica Hirshorn Gmail — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jessica Hirshorn Gmail Affiliation: Jun. 16, 2026 Hello,
It's important to keep our economy as stable as possible and one way to do so is through quarterly reporting. Less reporting allows for more corruption and deception.

Best,
Jessica Hirshorn
Scottsdale, AZ

Get BlueMail for Mobile

Jessica Luton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jessica Luton Affiliation: Jun. 16, 2026 Jessica-teacher:

To ensure there is no room for fraud and to maintain accountability, please ensure all reporting remains on a quarterly basis. It is essential that we keep everyone accountable through this schedule.

Jessica

Jessica Miles — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Miles Affiliation: Jun. 16, 2026 As a consumer of public ally traded stocks, bonds, and mutual funds: it is imperative that financial records are available and disclosed on demand. Please do not allow publicly held companies to withold records to be released only twice a year. My retirement savings deserves better record access and accountability than that, especially with the state of Social Security as it is, the volatile nature of the markets in general, and recent alleged blatant manipulations.

Jessica Nordling — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Nordling Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not allow banks, investment firms, or similar entities to report less often. Investors and customers deserve timely, legible, and honest reports.

Jessica Saucedo — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Saucedo Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Trading is tricky enough as it is. Please continue to provide vital information, quarterly if not more often, for public companies.

Jessica Wade — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Wade Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You need to protect individual investors instead of allowing public companies to hide important information.

JF Ward — Jun 16, 2026
Subject: File No. S7-2026-15 From: JF Ward As a retiree my savings is dependent on my vigilance in how it is invested. Quarterly reports are the very minimum required to make sure that my funds are protected. While my financial advisor monitors my accounts the quarterly reports provide regular data points for consideration. Individual investors are the backbone of our economy and a source of stability for our markets. Eliminating the quarterly reports undermines that confidence and stability.
JF Ward

Jil Daniel — Jun 16, 2026
Subject: S7-2026-15 From: Jil Daniel Affiliation: Jun. 16, 2026 Kito's man on a tight rope, and shoot him if they get out of line.

Sent from my iPhone

Jill Alexander — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jill Alexander Affiliation: Jun. 16, 2026 Without quarterly reporting, the options to cheat become greater, insider trader will become the norm and the wedge between the wealthy and the poorer will be seismic. Without it, cheating will be guaranteed.

Jill B. Alexander
jba0455@gmail.com
201-415-7982

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jill buckingham — Jun 16, 2026
Subject: S7-2026-15 Comment From: jill buckingham Affiliation: Jun. 16, 2026 Please keep mandatory quarterly reporting.
Jill Buckingham, LICSW
Retired Director of Northeast Youth and Family Serices
This is important as a way to prevent fraud, hold corporations accountable and honest. We are currently in the midst of rampant dishonesty, fraud and crooning.
Thank you

Sent from my iPad

Jill Chamberlain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jill Chamberlain Affiliation: Jun. 16, 2026 Jill Chamberlain, 1653 Victoria Cir, Vero BeachFL 32967

I would like company reporting to continue every quarter. In today's volatile market with wide swings almost daily, waiting 1 80 days to find out what is going on with the company does not benefit shareholders or those with a stake in the company.

Sent from my iPhone

Jill Feldman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jill Feldman Affiliation: Jun. 16, 2026 Please stop the insanity. Hold people accountable. People are cheating themselves in the long run. We will not of a county if we continue this.

Jill Frazier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jill Frazier Affiliation: Jun. 16, 2026 Quarterly filings are fine, but I want more transparency not less. Biweekly would work

JL Frazier

Jill Gaimari — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jill Gaimari Affiliation: Jun. 16, 2026 Quarterly reporting is absolutely essential to keep the investing public and the public generally informed, and keep insider advantages and shenanigans to a minimum. Enlarging the reporting period would just invite creative manipulation of accounting to the detriment of the retail consumer, and make it harder for investors to manage their investments wisely. The crux of this is really the interests of the little guy (millions) pitted against the greedy interests of the minority, the rich and the powerful, who already hold too much sway in this society, and especially given the current administration.

Jill Gaimari, retired attorney

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jill hoog — Jun 16, 2026
Subject: S7-2026-15 Comment From: jill hoog Affiliation: Jun. 16, 2026 Quarterly reporting is essential , please keep it.

Jill Hoog
The Keyes Co
786.412.1550
jillhoog9@gmail.com

Jill Jacobs Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jill Jacobs I disagree with this legislation 100%, it will hurt our country and hard-working Americans!

Jill Kupfer — Jun 16, 2026
Subject: S7-2026-15 From: Jill Kupfer Affiliation: Jun. 16, 2026 Jill kupfer, RN Michigan We deserve and expect transparency & accountability with our financial matters! Keep QUARTERLY reports!

Jill Springer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jill Springer Affiliation: Jun. 16, 2026 Quarterly reporting is much better. There is more wealth generated, which can then be reinvested or spent. This helps the economy. Jill Springer, retired, California

Sent from my iPhone

Jill T. Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jill T. Davis Affiliation: Jun. 16, 2026 Public companies should provide public information. Such actions promote trust, and we are in short supply of that these days.

J. Davis, Citizen

Jim Barrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Barrick Affiliation: Jun. 16, 2026 Decreasing transparency is not what our financial markets are supposed to be about. There should be no option to report at any interval but quarterly. Jim Barrick, Chair, LightedLogic. HBS 92.

Sent from my iPhone

Jim Brause — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jim Brause Affiliation: Jun. 16, 2026 Why revise something that went WRONG for the INVESTORS, 55 YEARS ago, Now SEC wants to GO BACKWARDS. It’s WORKING FINE TODAY. Quarterly earnings reports work in this market SO DON’T REVISE IT !!

Jim Bullard — Jun 16, 2026
Subject: S7-2026-15 From: Jim Bullard Affiliation: Jun. 16, 2026 There was a reason for quarterly reports. The reason hasn't gone away, nor should the reports.

Jim Bullard
http://jims-ramblings.blogspot.com/

http://jimbullard.zenfolio.com/

Jim Cauley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Cauley Affiliation: Jun. 16, 2026 Dear SEC:
I am submitting this comment to oppose the proposal to allow quarterly reporting for all companies.

Quarterly Reporting helps to keep financial information current and up to date. It also pushes corporations to discover and address issues sooner.
I recognize that a focus on the short term results also has some downsides, but on the whole, quarterly reporting will do a better job of maintaining trustworthy and reliable information for investors and for corporations making decisions. Quarterly reporting has supported the growth and health of the US financial markets and stock exchanges.

Sincerely,
James Cauley

Jim Evans — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jim Evans Affiliation: Jun. 16, 2026 More transparency by keeping quarterly reporting requirements in place is the best action currently.

Jim Falconer — Jun 16, 2026
Subject: S7-2026-15 From: Jim Falconer Affiliation: Jun. 16, 2026 Work FOR the people, not against us!

Jim Hale — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Hale Affiliation: Jun. 16, 2026 It should be monthly with today’s technology

Best regards,
Jim Hale

Jim Hensley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Hensley Affiliation: Jun. 16, 2026 Jim Hensley, OTR Truck Driver, What exactly is someone needing to cover up? We the PEOPLE are already struggling to survive out here. There is no benefit to the everyday people who already have to choose between eating or paying bills! No need to change this at all. You can't seem to control insider trading as it is right now.

Jim Hensley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Hensley Affiliation: Jun. 16, 2026 Jim Hensley, OTR Truck Driver, What exactly is someone needing to cover up? We the PEOPLE are already struggling to survive out here. There is no benefit to the everyday people who already have to choose between eating or paying bills! Moo need to change this at all, you can't seem to control insider trading as it is right now.

Jim Hensley — Jun 16, 2026
Subject: DO NOT CHANGE QUARTERLY REPORTS From: Jim Hensley Affiliation: Jun. 16, 2026 Jim Hensley, OTR Truck Driver, What exactly is someone needing to cover up? We the PEOPLE are already struggling to survive out here. There is no benefit to the everyday people who already have to choose between eating or paying bills! Moo need to change this at all, you can't seem to control insider trading as it is right now.

Jim Kelland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Kelland Affiliation: Jun. 16, 2026 This proposal is another scheme by big business to hide what they're doing. The 2008 mortgage fiasco cost me 250k in retirement savings. This was largely due to the lack of oversight and transparency within the industry. Quaterly reporting should remain!

Jim Kelland, Engineering Manager

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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jim lange — Jun 16, 2026
Subject: S7-2026-15 Comment From: jim lange Affiliation: Jun. 16, 2026 Quarterly. What are you guys, too lazy to provide us three month updates?

Jim McMllan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim McMllan Affiliation: Jun. 16, 2026 As a retired NASD representative, I find this consideration reprehensible. We have all lived through the bust and the boom cycle, which has its Genesis often in manipulation and less than ethical practices.. particularly at this time, it is not appropriate to lessen the regulations. I know that you know that, and shame on you for considering it.

Sent from my iPhone

Jim Milstead — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Milstead Affiliation: Jun. 16, 2026 The Sec needs to make

enforcement stricter not less stricter and hold CEO accountable for actions of their employees

Sent from my iPhone

Jim Puckett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Puckett Affiliation: Jun. 16, 2026 Reporting was seen as a responsibility for ethical, legally binding way to assure honest accountability for proper handling of billions of dollars. To stop this now only opens the door for back room deals. The American people are getting fed up with this mentality and the rich might very well be bribing their way to more riches. But the deeper this goes the more the everyday citizens will eventually have had enough and the rich may make themselves targets. That could be avoided if things like this are stopped and there by protecting the integrity of doing what is right and ethical.

Jim Ray — Jun 16, 2026
Subject: S7-2026-15 From: Jim Ray Affiliation: Jun. 16, 2026 The SEC provides assurance to Americans that their investments in American industries are well founded, which in turn drives the American economy. We have all seen what happens when oversight is relaxed. I believe that the SEC must continue in its role as watchdog over the economic engine that drives America forward. Please don't return us to an environment wherein corporate leadership is no longer accountable. We all know what happens when that is the case.

Jim Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Smith Affiliation: Jun. 16, 2026 I see this as a deliberate sl ap in the face for the small investors.

Jim Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jim Smith Affiliation: Jun. 16, 2026 This has been tried allready- didn't work last time, won't work this time. Average people will be hurt by this rule !

Sent from my iPhone

Jim Strickland — Jun 16, 2026
Subject: S7-2026-15 From: Jim Strickland Affiliation: Jun. 16, 2026 Keep it quatyly !

Jim Strickland

*Stephen Foster Old Time Music Weekend, White Springs, FL (Co-Director)

http://www.facebook.com/pages/Stephen-Foster-Old-Time-Music-Weekend/195008896686
*Facebook, http://www.facebook.com/Mr.Ethnic?ref=profile
*Mr. Ethnic's Old Time Music Show WMNF, 88.5 FM, Tampa, FL (Retired) www.wmnf.org

*Florida Old Time Music Championship (1982-2015) www.fotmc.org and http://www.facebook.com/pages/Florida-Old-Time-Music-Championship/281156956969?v=wall&ref=ts

“In the most private part of the heart of every American lives a burning desire to belong to a great country. To represent a noble-minded country where the mighty do not always crush the weak and the dream of democracy is not in the sole possession of the strong.” ~ Maya Angelou’

Jimayne James — Jun 16, 2026
Subject: S7-2026-15 From: Jimayne James Affiliation: Jun. 16, 2026 Quarterly reports are very necessary.
Why would anyone invite a company to be dishonest?

Sent from my iPhone

JimMarshaQualley — Jun 16, 2026
Subject: S7-2026-15 Comment From: JimMarshaQualley Affiliation: Jun. 16, 2026 Keep YOUR REPORTS QUARTERLY!

Sent from my iPad

Jimmie Pickens — Jun 16, 2026
Subject: S7-2026-15 From: Jimmie Pickens Affiliation: Jun. 16, 2026 I feel that it is more important than ever to maintain at least quarterly accountability from those entrusted with my finances. I see no legitimate reason to change the current requirements. Thank you for this opportunity to comment.
Jimmie Pickens
jpicke@yahoo.com

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jjbrach — Jun 16, 2026
Subject: Comment on S7-2026-15 From: jjbrach Affiliation: Jun. 16, 2026 Judy Brach from Illinois, retired nurse. We should continue with quarterly reporting. Thank you.

Sent from my Verizon, Samsung Galaxy smartphone

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jn — Jun 16, 2026
Subject: S7-2026-15 Comment From: jn Affiliation: Jun. 16, 2026 IF and that's If they have NOTHING to hide, Nothing illegal, then why wouldn't they mind the Quarterly report..But 6 months between reporting, there MORE Time to fudge the books, hide who did what..But we already know that the "SEC" is now control by the people they are "supposed" to oversee, kind of a joke now..they are nothing to respect. Joseph A. LaFata

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Jo Bowman — Jun 16, 2026
Subject: S7-2026-15 From: Jo Bowman Affiliation: Jun. 16, 2026 We need to continue having quarterly so that transparency can be maintained.

Jody A Bowman

Jo Shumate — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jo Shumate Affiliation: Jun. 16, 2026 Corporations are already shady enough. We need all the transparency we can get! And while you’re at it, please enforce our antitrust laws!!!

Sent from my iPhone

Jo Wittenburg — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jo Wittenburg Affiliation: Jun. 16, 2026 Jo Wittenberg Semi-Retired. No change to quarterly reporting.

Joan Bassler — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joan Bassler I believe that decreasing reporting from quarterly to semi-annually limits accountability and makes it difficult for investors to make decisions about their investments. Transparency is necessary.

Joan Collins — Jun 16, 2026
Subject: S7-2026-15 From: Joan Collins Affiliation: Jun. 16, 2026 I am a retired American citizen who believes quarterly reporting is essential. Any change will be detrimental to all but the monied few. Corporations must be hel accountable just as I have been for the last fifty years. Joan R Collins, Washington 99324

Sent from my iPhone

Joan Denison — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joan Denison Affiliation: Jun. 16, 2026 Quarterly reports are needed for transparency to investors. History shows that when reporting is diminished there are negative consequences for investors.

Sent from my iPhone

Joan Giuffre — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joan Giuffre Affiliation: Jun. 16, 2026 So much insider trading by the the House and Senate, we don't need this too. Time to go to laddered CDs
Criminal!

Joanie Giuffre

Joan Grohman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joan Grohman Affiliation: Jun. 16, 2026 There should be quarterly reporting. I need to know how my investments are doing in order to do what is best for me financially just as company needs to do. They will still be doing the reporting internally so just share. There is too much secrecy these days.

J, Grohman, retired HR manager

Joan Hoy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joan Hoy Affiliation: Jun. 16, 2026 With computers, there’s no reason to go backwards to 1955 reporting. It can be done in a matter of moments/minutes. With Internet and social media there’s more accountability for the things that are happening.

Sent from my iPhone

Joan Hucal — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Joan Hucal Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This country has already been so taken advantage of. The reporting schedule required by SEC should not be lowered. Companies need to be honest, often.

Joan Joyce — Jun 16, 2026

Subject: S7-2026-15 From: Joan Joyce Affiliation: Jun. 16, 2026 Quarterly is best to maintain transparency. Only people who do not want transparency are the ones who need to watch more closely. " keep your friends close but " your enemies" closer." Joan
Joyce, retired nurse- MA

Yahoo Mail: Search, Organize, Conquer

Joan Matties — Jun 16, 2026
Subject: S7-2026-15 From: Joan Matties Affiliation: Jun. 16, 2026 Accountability is crucial! Quarterly reporting is the only way to insure truth! DO NOT backtrack to policies that encourage disproportionate rewards for companies over stockholders!
Joan Matties Magnolia, TX

Joan Matties — Jun 16, 2026
Subject: S7-2026-15 From: Joan Matties Affiliation: Jun. 16, 2026 Accountability is crucial! Quarterly reporting is the only way to insure truth! DO NOT backtrack to policies that encourage disproportionate rewards for companies over stockholders! Joan Matties Magnoolia, TX

Joan Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joan Miller Affiliation: Jun. 16, 2026 I am a retiree with a traditional IRA which I rely on to supplement Social Security income. Small investors should continue to have the opportunity of reviewing their investments' performance on a quarterly rather than the proposed every 6 month basis to best judge the pros/cons of continued investing. Insider trading already creates a hugely uneven playing field and will only be enhanced by less frequent reporting. Continue the requirement for quarterly reporting. Do not further disadvantage the savings accounts of millions of small investors.

Joan Morgan Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joan Morgan Please do not reduce existing stockholders, or future stockholders, the ability to research and learn more about companies in order to be better educated and more informed regarding potential investment(s).

Joan Owens — Jun 16, 2026
Subject: S7-2026-15 From: Joan Owens Affiliation: Jun. 16, 2026 Quarterly reporting is just one way we can keep CEO's trustworthy. This law was instituted to prevent unlawful theft at the highest level.

Sent from my iPhone
Joan L Owens

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joan swiatkowski — Jun 16, 2026

Subject: S7-2026-15 Comment From: joan swiatkowski Affiliation: Jun. 16, 2026 We need to have a clear picture in order to make well informed choices. Without this, the impact could have a huge negative impact on this country. J Swiatkowski, investor

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Joan Vienot — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joan Vienot Affiliation: Jun. 16, 2026 We need quarterly reporting at a very minimum! The market and economic conditions are changing way too fast for 6 month reports to be at all practical to common investors like me.

Joan Vienot
Retired business owner

Joan Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joan Williams Affiliation: Jun. 16, 2026 Transparency, transparency, transparency. The billionaires already have most of our money. Now they want to keep us even further in the dark? No.

Joanie Flynn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joanie Flynn Affiliation: Jun. 16, 2026 Quarterly reporting enables me to plan better and to assess and focus on creating savings for my family's future. Changing the approach reduces important earnings information and leaves investors in the dark. This is a really bad idea that will hurt American families.

Sent from my iPhone

Joanie Flynn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joanie Flynn Affiliation: Jun. 16, 2026 I am responding a second time as the data is even clearer that all American's retirement years would be gravely affected by this proposal. Do not touch our accumulated funds — that pays for us to live, to address health issues, and to safeguard against any market changes. Please deny this self-serving request!

Sent from my iPhone

Joann Barry retired institutional investor and CFA — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joann Barry I oppose semi-annual financial reporting and I support the current quarterly requirement. I spent more than 35 years of my career as an institutional investor and was dependent upon quarterly reporting to monitor my investments. The US markets have always enjoyed status as the most transparent, liquid markets on the global stage. Valuations reflect investor confidence in our markets, earning premium valuations relative to other markets, both developed and developing. With semi-annual reporting, I expect the premium to erode over time, approaching valuation metrics of non-US markets. If the goal of this proposal is to reduce

short-term-ism, I think the opposite will be achieved. Short-term-ism is the result of uncertainty and a low tolerance for risk. Reducing information will increase uncertainty and perceived risk. Importantly, quarterly reporting imposes 4 blackout periods per year, during which insiders in possession of material nonpublic information cannot buy or sell shares or derivatives contracts. Cutting blackout periods down to 2 times per year increases the risk of front-running the news flow, putting other investors at a disadvantage. There is nothing "broken" about the current system. This proposal looks like a solution in search of a problem. Or, cynically, it appears designed for people who want to game the system.

JoAnn Burgess — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JoAnn Burgess Affiliation: Jun. 16, 2026 JoAnn Burgess, 763 Jones Road Ball Ground GA, and retired. I can’t afford to lose ANY of my money. It’s unimaginable that our country would even think of something like this. Do your due diligence and leave it as it is. What are you thinking? If this happens we need to replace Everyone that has anything to do with this.

Sent from my iPhone

JoAnn Fabie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JoAnn Fabie Affiliation: Jun. 16, 2026 We need the Quarterly reporting. Keep it that way!

Sent from my iPhone

JOANN HAMEISTER — Jun 16, 2026
Subject: S7-2026-15 From: JOANN HAMEISTER Affiliation: Jun. 16, 2026 It is time for accountability for EVERYONE.

Sent from my iPad

JoAnn Hart — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JoAnn Hart Affiliation: Jun. 16, 2026 We are living in the age of rapid information, it is illogical to move backward and receive less investment information. We must be able to make informed financial decisions, and not fly blind. We can look at our own lives to see how different the world was 6 months ago. We need more information to make informed decisions, not less. The CEO's already make outlandishly high incomes. This would increase their profits while leaving investors to fly blind.
Mary Hart,
retired math teacher,
East Greenbush, NY

Joann McCormick — Jun 16, 2026

Subject: S7-2026-15 Comment From: Joann McCormick Affiliation: Jun. 16, 2026 My name is JoAnn McCormick. I have been a hard working, contributing to our society citizen of the US since I was a child. I am now retired and rely on quarterly reports to make decisions about my investments and remaining funds to live my life. Quarterly reporting allows me to make adjustments as needed. Do not change this requirement. Six months could mean the difference in having enough money in my budget to keep paying taxes or not. It would cause a ripple effect that could be too late to recover from. -Unable to pay taxes, food, gas, etc. results in losing my home, car, going hungry, and losing my independence to go to the doctor, store, or work if needed. KEEP IT QUARTERLY!

Joanna Jessup — Jun 16, 2026
Subject: S7-2026-15 From: Joanna Jessup Affiliation: Jun. 16, 2026 After the ENRON scandal. People losing their life savings plus the roof over their head you should realize how serious this is.

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joanne czarnecki — Jun 16, 2026
Subject: S7-2026-15 Comment From: joanne czarnecki Affiliation: Jun. 16, 2026 I think I would call that unfair practice laws. It sound corrupt. Why not just be transparent, what do you have to hide. Sounds like maybe fraud also!

Sent from my iPhone

Joanne Ntuk — Jun 16, 2026
Subject: S7-2026-15 From: Joanne Ntuk Affiliation: Jun. 16, 2026 Please do not change the law that CEO must sign financial statements 4 times a year. Keep them accountable!
J.T. N.

Joanne REGO — Jun 16, 2026
Subject: S7-2026-15 From: Joanne REGO Affiliation: Jun. 16, 2026 Keep Quarterly Reporting!

Joanne Russo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joanne Russo Affiliation: Jun. 16, 2026 I am a 74 year old disabled woman who worked for more than 55 years. During my lifetime I have modestly invested and closely monitor the market so I don't lose what I have and become a burden. However, iPlease report quarterly so we can continue with prudent management. REPORT QUARTERLY
Thank you, Joanne Russo, Disabled Retiree in California

Sent from my iPad

Joanne Svenningsen — Jun 16, 2026
Subject: Keep Quarterly Reporting From: Joanne Svenningsen Affiliation: Jun. 16, 2026 Hello,

Please retain the use of quarterly reporting for corporate entities. As an investor, I need the transparency of quarterly accountability and the issues we experienced in 1955 should not return.

Thank you,
Joanne

Joao Sweeney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joao Sweeney Affiliation: Jun. 16, 2026 What is even going on with your obvious corrupt negligence. I hope everyone in the sec gets hit with the 2nd Nuremberg trials as hard as the trump admin.

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jocelyn prostko — Jun 16, 2026
Subject: S7-2026-15 From: jocelyn prostko Affiliation: Jun. 16, 2026 Quarterly reporting assures greater accountability and lessens the opportunity for cheating and lying by those who would choose to do so.

Sent from my iPhone

Jodine Speckman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jodine Speckman Affiliation: Jun. 16, 2026 We re Not Financial Gurus but I want more control of my $$ Let s keep close eye on it! It s a Mad World!

Thanks a lot. Jodine Speckman

Jody Gayhart — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jody Gayhart Affiliation: Jun. 16, 2026 I strongly oppose the SEC moving away from quarterly reporting because regular financial disclosures are essential to maintaining transparency and investor confidence. Quarterly reports provide timely insight into a company's financial condition, allowing investors to make informed decisions based on current facts rather than outdated information. When investors have access to consistent and reliable data, markets function more efficiently, and all shareholders, large and small, benefit from a more level playing field. Reducing the frequency of reporting would also weaken corporate accountability. Quarterly reporting requires management teams to regularly explain their performance, address challenges, and disclose material developments. Without these periodic checkpoints, problems could remain hidden for longer periods, increasing the risk of unpleasant surprises, financial mismanagement, or delayed corrective action. Investors deserve timely updates on the companies they own, not information that may be months out of date by the time it is disclosed. History has already shown that moving away from quarterly reporting is not the solution some claim it to be. Similar ideas have been proposed and tested in the past, but they failed to gain traction because

investors, analysts, and regulators recognized the value of frequent, standardized disclosures. The concerns raised then remain valid today. Reducing transparency did not improve market efficiency, and there is little evidence that it would do so now. We should learn from those past efforts rather than repeat them. Eliminating quarterly reporting risks creating information gaps, encouraging speculation and rumors, and ultimately undermining the trust that is fundamental to healthy capital markets.
Jody Gayhart

Marietta, GA

Joe — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joe To the SEC: As a retail investor, I strongly oppose reducing public company reporting requirements from quarterly to semiannual reports. Quarterly reports provide important transparency and help level the playing field between everyday investors and large institutions. If companies only report twice a year, investors will have less timely information and will be forced to make decisions with less visibility into company performance. The U.S. markets are respected because of their transparency. Reducing reporting frequency would weaken investor confidence and make it harder for retail investors like me to evaluate the companies we own. I urge the SEC to maintain quarterly reporting requirements. Thank you for your consideration. Joe

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Joe Hillebrand none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joe Hillebrand I think the proposal to reduce the required disclosures is a terrible idea. Investors and Americans deserve more transparency, not less. This has been tried before and failed to achieve any of its stated "goals."

Joe Maurer Just an Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joe Maurer Why can't each company decide how they want to report quarterly or semi-annually? I think the SEC can require a minimum of annually or semi-annually and each company can decide to report more if they choose. The people and the market will provide companies with information to make their own reporting decisions within the regulation.

Joe Slug — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joe Slug Affiliation: Jun. 16, 2026 Quarterly reporting promotes transparency. The financial environment today is ripe with corruption. We need to maintain and improve transparency so quarterly reporting is critical.

Joe Tirado — Jun 16, 2026
Subject: S7-2026-15 From: Joe Tirado Affiliation: Jun. 16, 2026 Changing this from quarterly to semi-annually makes it easier to cheat!! I learned a long time ago if it ain't broke you don't fix it because that just makes a mess leave it alone the way it is!!!

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joe wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: joe wilson Affiliation: Jun. 16, 2026 Keep reporting alone...

Sent from my iPhone

Joe Wright Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joe Wright Please vote to make sure publicly traded companies continue to provide financial information 4 times per year. Please look at history.

Joe@headstrong.net — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joe@headstrong.net Affiliation: Jun. 16, 2026 Please continue to require quarterly reporting. Retail stock buyers need this information.
Thank you!

Joseph Wisniewski

Sent from my iPad

Joel Mikell — Jun 16, 2026
Subject: S7-2026-15 From: Joel Mikell Affiliation: Jun. 16, 2026 Quarterly reports helps the consumer make a more informed decision. A longer reporting cycle works against the consumer.

Sent from my iPad

Joel Shaw — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joel Shaw Affiliation: Jun. 16, 2026 The logic seems backwards, with today's technology it should be every month

Sent from my iPhone

Joel Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joel Williams Affiliation: Jun. 16, 2026 Please keep the reporting it quarterly.

Joel Williams

Sent from Gmail Mobile

Joelle Wright — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joelle Wright Individual investors deserve more transparency, not less.

Joely Pozole — Jun 16, 2026
Subject: S7-2026-15 From: Joely Pozole Affiliation: Jun. 16, 2026 Letting them off without the quarterly checks will be adding so much more fuel to the fires of the cheating billionaires- our country can't survive without the financial PARTICIPATION OF ALL, INCLUDING WEALTHY TAX SLIDERS...

Joel Porter
Portland, OR 97293

John A Dysart — Jun 16, 2026
Subject: File No. S7-2026-15 From: John A Dysart At first blush, this is one of those ideas that seems like a good thing. But with deeper analysis, it is actually quite the opposite. The actual cost savings to public corporations would be minimal. Companies would not be able to reduce staffing, and if they did, it would undoubtedly result in a reduction of internal accounting controls, which would be a seriously bad thing for investors and the economy as a whole. The existing quarterly pace of financial reporting keeps company staff, processes, and systems in good working order. I come from a software development background, where one of our mantras is "if something is difficult or painful, do it more often", building on the "practice makes perfect" idea. Doing something often encourages developing the skills and systems that ultimately make the task easier improve the result. On the negative side, investors would lose fully half of the information we rely on today to judge how our investments are performing. Successful investing depends on identifying opportunities and warning signs before they manifest in security price movements. The SEC mandated 10-Q reporting improves the ability for investors to "skate to where the puck is going, not where it has been". Furthermore, the 10-Q reporting cycle helps even the playing field for smaller individual investors. Mega-scale investors and insiders already have enough advantages in the markets... the SEC should not make moves that give them even more of an edge. Finally, this idea has already proven itself to have no measurable effect on corporate investment behavior -- semi-annual reporting does not in fact encourage companies to make longer-term management decisions. Well-run companies have no problems with quarterly reporting. Every company in the S&P 500 has filed quarterly reports for decades... and last I checked, the S&P 500 is doing pretty well, up over 75% in the last five years. For these reasons, I believe that the SEC to make no changes to the existing quarterly reporting requirement for US public companies. Thank you for your consideration of my comments.

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john agner — Jun 16, 2026
Subject: S7-2026-15 Comment From: john agner Affiliation: Jun. 16, 2026 Enron happened because of lacking regulation. The current regs are in place to prevent another Enron fraud. Is the SEC here to keep people honest or to help people get dishonest?

John C Agner, Esq.
513 N Dorset Avenue
Ventnor NJ 08406
609-870-9074

John Andrews Anagnostaras — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Andrews Anagnostaras Affiliation: Jun. 16, 2026 No, vigilance and deep scrutiny is essential to provide full protection to retail investors

Sent from my iPad

John Ashe — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Ashe Affiliation: Jun. 16, 2026 I am against this change.

Sent from my iPhone

John B Stock — Jun 16, 2026
Subject: S7-2026-15 From: John B Stock Affiliation: Jun. 16, 2026 This is not the moment! The wealthy and powerful are being called a single elite by some, and are singled out for specific actions by their companies. That specificity tells me that even normally passive observers are more aggressive in their attitudes. While I have not heard any talk of specific punishment in the discussions I have heard lately, I have heard anger and even outrage.

Personally, I look for balance in our regulatory regime. However, one statement I heard recently alarmed me and stuck with me because it sounds like the 1890's or 1930's "anti-monopoly" movements. It goes something like this: "The wealthy and powerful have the best accountant's and lawyer's advice as to how to cheat the system or at least bend it to their advantage. They don't need anymore loopholes. It's the other 95% of us that are being left behind that need help"

For these reasons, I believe nowisnot the time to relax scrutiny over corporations.

John Stock
Small Business Owner
Lewisville, TX

John Baker — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Baker Affiliation: Jun. 16, 2026 Keep Quarterly reporting. No more of this bull **** grifting administrations ****ery. We all know that Trump does everything he can to manipulate the market for his gain and his friends .

Sent from my iPhone

John Barnes — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Barnes Affiliation: Jun. 16, 2026 John Barnes, Attorney. Don't allow this to happen.

John Barrett President of small business and investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Barrett Contrary to the argument that quarterly reports makes companies short term focused, I would suggest that quarterly earning forecasts are the problem. Showing your actual results keeps investors informed…setting short-term goals is short-term focus. More importantly, having quarterly results for public companies gives me the confidence to pay what I think a stock is worth…even late in a quarter….near the end of 6 months will have me wanting a discount for the stock due to lack of recent performance information. Finally, enforcing quarterly reporting keeps the US markets as the gold standard around the world, mostly driven by transparency and rule of law.

John Becker — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Becker Affiliation: Jun. 16, 2026 Keep It Quarterly!

Support American Consumers, NOT Greedy Corporations!!

KEEP IT QUARTERLY!!!

John Becker
Benchmarking Matters, LLC
"Making Performance Matter"

727-377-9518 (Cell)
2759 Monica Lane
Palm Harbor, Florida 34684
benchmarking.matters@gmail.com
http://www.linkedin.com/in/johnfdbecker

John Bromels Freelance Contractor for The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Bromels As a financial writer and an individual stock market investor, I rely on quarterly earnings reports not only to provide timely, verified information to my readers, but also to inform my personal investment decisions. A shift from quarterly to semiannual reporting would double the information gap between insiders and ordinary shareholders. Not only does this disadvantage individual investors like me, but it fosters uncertainty and mistrust, as well as opening up stocks to more volatility as potential financial issues are hidden from investors for a longer period of time. I am strongly opposed to such a change. In many ways, this appears to be a solution in search of a problem. Both three- and six-month timeframes are considered "short-term" time horizons in the investing world. Management teams who are currently prioritizing short-

term gains by looking three months ahead to the next report will still prioritize short-term gains if they look six months ahead to the next report, while investors will need to wait twice as long for critical information that informs their long-term investment choices. However, there's no evidence it will even have this intended effect. Research from the CFA institute, which studied the impact of less-frequent reporting in the UK's stock market, showed that reporting frequency had no measurable effect on corporate investment behavior. In fact, less-frequent reporting might give management teams leeway to become more reckless, trusting that a one-time misstep will be easier to bury in six months of corporate activity than three. Every company will still need to keep track of all these numbers anyway. They may not have to report them as frequently, but they will still need to tabulate them as part of their accounting. Thus, there will be minimal expenses or time saved as a result of this change. If a CEO doesn't want to do an earnings call every three months, nothing is requiring them to do so. They could follow the lead of NVR -- one of the nation's largest homebuilding corporations -- and put out a six-page press release every quarter containing their financial statements and other key information, and call it a day. If, indeed, corporate America and the U.S. stock market are somehow being held back by the requirement to report earnings four times a year, someone ought to tell the U.S. stock market, which is currently at an all-time high after a record bull market. The S&P 500 is up 77.5% over the last five years, and more than 10% year-to-date, with every company on the index providing quarterly reports. Chairman Atkins suggests in his May 5 statement that quarterly reporting is somehow disincentivizing companies from going public. Yet SpaceX just had the largest IPO in history knowing it would be required to file quarterly reports. Meanwhile, AI companies Anthropic and OpenAI are practically racing to schedule their IPOs and begin quarterly reporting. So far in 2026, there have been 171 U.S. IPOs, a 13.3% increase from this point in 2025. Clearly, there's no shortage of interest in going public. In short, "if it ain't broke, don't fix it." Please keep requiring public companies to report quarterly earnings to the public. It's good for individual investors like me, and is clearly good for the U.S. economy as well.

John Buckvold — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Buckvold Affiliation: Jun. 16, 2026 This proposal is tbe enemy of transparency and makes a bad situation even worse. I vehemently oppose this attempt to rig the system even more. It reeks of Trump corruption!

Sent from my iPhone

John Christina Former registered representative — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Christina I am totally opposed to this proposal. Quarterly reporting enhances corporate transparency and accountability for investors. History has shown that semiannual reporting did not work for the average person when it was tried previously. Please vote "NO" on this proposal.

John Cunningham — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Cunningham Affiliation: Jun. 16, 2026 Keep It Quarterly!

John Cunningham — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Cunningham Affiliation: Jun. 16, 2026 stop selling out

ordinary Americans to corporations and billionaires.

John Denton — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Denton Affiliation: Jun. 16, 2026 There is absolutely no good reason to cut quarterly reporting requirements unless the SEC is deliberately rolling back requirements to screw the average investor.

There are so many reasons historically to require quarterly reporting requirements for all investors or portential investors to see. The quarterly reporting forces companies to reveal their position and finances in a way every investor should have and also acts as a forcing function to keep large publicly traded companies from hiding information that investors should know about.

If this action goes through America loses credibility in our markets, and credibility with global investors. We also are more likely to have a series of companies fail without warning. We already know there are too many companies with large loans that are likely over extended. To not have quarterly reports puts too many people at risk.

-John Denton

John Dowl The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Dowl Don’t give the skeptics more reasons to be skeptical

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John Drew — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Drew Affiliation: Jun. 16, 2026 You're hurting people and giving s gift to big business and the rich to weild more controls over the country !

Sent from my iPhone

John Feraco — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Feraco Quarterly reporting protects individual investors. More information is better than less information. No change from current practices is needed.

John Fitzgerald — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Fitzgerald Affiliation: Jun. 16, 2026 Please keep the existing quarterly reporting. As an individual investor, this reporting is critical to making the best investments.
John Fitzgerald - Retiree.
North Carolina

John Fitzgerald

(704) 460 - 2638
Note my new email
jayrayfay000@gmail.com

John Floyd — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: John Floyd Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The way i look at it the quarterly reporting is how retail investors like myself make informed decisions. We already play on an uneven playing field as it is. Don't make it MORE UN-EVEN! What's the trouble with quarterly reporting anyway? Why do they not want to keep it that way? Are they wanting to try to hide things in the future and be sneaky? Or is it an effort thing(like it takes too much effort)? With the help of A.I. quarterly reporting should be faster and easier than ever before.

Should we rely 100% on A.I.? Of course not. A.I. can make mistakes, but A.I. can have the rough numbers and all of the info ready to be analyzed by humans with a meticulous eye. PLEASE DO NOT ALLOW THIS PROPOSAL TO GO THROUGH!!!! Its going to hurt a lot of us. So much negative impacting things can happen in 6 months.
There's my two cents, and that's all Im willing to blindly to throw in without the quarterly filings that me and so many others depend on to make informed decisions with our hard earned money.
Thanks

John Fortson — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Fortson Affiliation: Jun. 16, 2026 I am a regular, retail investor who is losing faith in the transparency and legitimacy of US equity markets. The quarterly reporting requirements are critical to ensure the stock market doesn't become a giant Ponzi scheme. Investors' faith in the US financial system already hangs by a thread; do not give them a powerful reason to flee our markets.

Sent from my iPhone

John Galban — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Galban Affiliation: Jun. 16, 2026 I am a retired investor that has been managing my portfolio for 33 years. I do not see the benefit of having half the amount of financial information from the companies I invest in. The SEC has historically looked out for the average retail investor like myself. I fail to see how this proposed change to quarterly reporting benefits any investors, including the bigger fish in the pond. Less information hurts us all.

J. Galban
Phoenix, AZ

John Gamez — Jun 16, 2026

Subject: S7-2026-15 From: John Gamez Affiliation: Jun. 16, 2026 Keep accountability alive; do not lower yourself hers standards.

Sent from my iPhone

John Grabowski — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Grabowski Affiliation: Jun. 16, 2026 I am writing to formally express my profound concern and strong objection regarding the recently announced change to extend reporting requirements to a six-month interval.

This significant reduction in reporting frequency will inevitably lead to a substantial loss of market transparency, which is absolutely critical for all stakeholders to make informed financial decisions. Such a move risks undermining investor confidence, potentially resulting in less accurate evaluations of assets and, consequently, a decrease in the overall value of investment portfolios, including crucial retirement accounts. This outcome is particularly concerning given the current economic climate, where financial stability and clear visibility are more vital than ever, and investors are least equipped to absorb additional uncertainty.

Furthermore, it is important to acknowledge historical lessons. Similar adjustments to reporting periods, notably attempted between 1955 and 1970, proved to be detrimental and ultimately unsuccessful, contributing to market instability and investor apprehension during that era. Reintroducing a policy with such a demonstrable negative track record, without robust and compelling new justifications, appears ill-advised and risks replicating past errors.

I urge you to thoroughly reconsider this policy change. Maintaining robust and timely reporting mechanisms is fundamental to fostering a healthy, trustworthy, and efficient financial environment.

Sincerely,

John Grabowski 702-232-3809
2100 Hot Oak Ridge St
Las Vegas, NV 89134-5518

John Guarascio — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Guarascio Affiliation: Jun. 16, 2026 I'm an American Auto worker. Do not allow this to happen! This will allow executives to benefit and retail investors like me will suffer! So insider trading, don't enhance it!

John Guarascio

Service Support Field Advisor, Commercial
johnguarascio@rivian.com
5225 68th Street (Caledonia, Michigan)

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John Guldan — Jun 16, 2026
Subject: S7-2026-15 From: John Guldan Affiliation: Jun. 16, 2026 This is a very bad idea that has been tried before with unpleasant consequences. Reporting should remain quarterly.

John Gulya — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Gulya Affiliation: Jun. 16, 2026 Too much fraud happening already, why allow chances for more of the same by decisions like this.

JOHN Hegarty — Jun 16, 2026
Subject: S7-2026-15 From: JOHN Hegarty Affiliation: Jun. 16, 2026 Proposal to cut reporting in half I object

Sent from my iPadI
I OBJECT!

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john hofker — Jun 16, 2026
Subject: S7-2026-15 Comment From: john hofker Affiliation: Jun. 16, 2026 this is just another grab by corporations to take away the guideposts. Don't do it!
John Hofker, Pharmacist

John Howard — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Howard Investors deserve more information. Not less.

John Hudson — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Hudson Affiliation: Jun. 16, 2026 Don't let this happen we have to keep our eyes on them all the time

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John Hyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Hyer Affiliation: Jun. 16, 2026 Please don’t allow the quarterly reporting to stop!
A lot can be hidden in 6 months.
Why would you even consider this?

Sent from my iPhone

John Keeling — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Keeling I am strongly against any move from quarterly reporting to semi-annual. Institutional investors have a lot of access to information that gives them near real-time insights into company performance. Individual investors mostly rely on the 10-Q. Any public company should have sufficient financal process to make quarterly reporting efficient and not create a burden. And I suspect most will still continue to provide quarterly financial reporting to their boards. The problems with companies taking a short-term focus to manage their stock prices with each quarterly report are real. But a move away from quarterly reporting to semi-annual doesn't solve the root cause of that problem at all, but it does disadvantage the individual investor relative to institutional investors. Proper governance, incentives, and executive courage solve for any short-termism market distortions. A remedy that doesn't solve a problem and creates new problems is a bad idea. Removing the quarterly reporting requirement would no doubt result in institutional investors preying on individual investors based on the latter's information disadvantage.

John L — Jun 16, 2026
Subject: S7-2026-15 Comment From: John L Affiliation: Jun. 16, 2026 Quarterly reporting is essential for accountability and trust in our system of commerce.

John Laskowski — Jun 16, 2026
Subject: S7-2026-15 From: John Laskowski Affiliation: Jun. 16, 2026 Require quarterly reporting.

John Lile — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Lile Affiliation: Jun. 16, 2026 I would make it monthly so everyone would know if there was a downturn.

John Livingston — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Livingston Affiliation: Jun. 16, 2026 John Livingston Calibration Tech. And part time investor. Having quarterly results will definitely diminish the impact of

stock swings keeping us keeping us less
surprised. More informed and able to invest most wisely

John Longeway — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Longeway Affiliation: Jun. 16, 2026 Keep it.

John J. Longeway
702-972-7118

John Mamon — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Mamon Please do not make this change to semiannual from quarterly. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This proposal will have to material effect on reporting entities and a sever negative effect on shareholders. Again, please do not make this change.

John Mckinzie — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Mckinzie Affiliation: Jun. 16, 2026 Corporate greed has brought this country to the brink of collapse. Wall Street is not the economy.

Sent from my iPhone

John Mikulak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Mikulak Affiliation: Jun. 16, 2026 TWIMC,

You need to keep quarterly reports. Absolute BS move to change this. Do not mess with our ability to monitor the companies we invest in! WTF - learn from history.

John Mikulak

Sent from John Mikulak’s iPhone...

John Mooney — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Mooney Affiliation: Jun. 16, 2026 John F. Mooney a retired Floridian would appreciate the opportunity for quarterly reporting to continue. Thank you for your consideration in this matter.

John Naglosky IV Naglosky IV — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: John Naglosky IV Naglosky IV Affiliation: Jun. 16, 2026 Securety exchange is bad for comissions because it doesn't bring joy or create a balanced economy. We need to create a united economy to create a balanced economy. Competion should only be with sports and games. Everybody is a student and teacher on this planet. Everyond should study there skills and talents that they enjoy doing. After strengthening their talents and skills into a job. The citizens should be willing to collaborate with others and work together to split payments equally. Threw out the USA and eventually the world. Instead of having 1president we need to have a group of head leaders of different type of correer groups that can work together and can colaberate. The head leaders will have to work together and work on to create a better market and nation working together from collaborting and working together. The first Sunday of each month people should pay 10% to the poor, people in need. As well as paying a certain amount of money toward social security. Once a month to make it possible for everyone to receive social security. The same go with reversing big pharma. Scientific doctors should be in charge of big pharma. To prescribe these new smart pills that have no side effects to help create a better Helthier and safer nation. Together we can support this nation to help each other to live a freer happier life. We don't need any presidents, king or queens. We just need head leaders who socialize with with other head leaders in there work department. The main head leader of the different work departments will socialize and work together to improve this nation. After 2-4 years each work group will have to vote on a new head leader. From the different work group department. People need money to work yes, but money doesn't bring love. Working together making sure everyone is safe and enjoying life brings love. Blood related or not we all are considered brothers and sisters on this planet. Our family tree starts with Adam and Eve. Lets be the first nation that works together as one. So we are ready when the Lord returns.

John Neal — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Neal Affiliation: Jun. 16, 2026 John Neal
Lowell, NC
Retired
I do not feel that we should go to just bi-annual reporting but should stay with current quarterly reporting. This I believe provides more transparency for all concerned. I believe it holds companies more accountable to their investors and I am therefore against changing what we currently have in place.
Respectfully,
John Neal

John Nickerson — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Nickerson Affiliation: Jun. 16, 2026 I thought this was a joke. The SEC completely shirked their duty 20 years ago and now they want to to let the banks hide their financial condition for 6 months at a time. This is patently ridiculous!

John Parker — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Parker Affiliation: Jun. 16, 2026 Keep quarterly reports. There's a reason that they want to hide the reports

Sent from my iPhone

John Pigaga — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Pigaga Affiliation: Jun. 16, 2026 Seems this is just another way to encourage insider trading by company employees and others that know the real financials before the public sees them. Bad move!

John Pinkerton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Pinkerton Affiliation: Jun. 16, 2026 John pinkerton retired upper Michigan. Are you crazy, look at history. You want yo loose a good portion of our retirement so that the rich can get richer, and mote middle class drop even lower

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John Price — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Price There is no benefit to reducing the amount of information available to investors. Well, except for the benefit to corporate insiders looking to make some "advantage trades" based on information that's not yet public. This idea is straight up corruption and should not happen.

John Raybuck — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Raybuck Affiliation: Jun. 16, 2026 Just another law to benefit the rich at the expense of the middle class. The rule change allows companies to work without less transparency, the rule change only benefits those running businesses more time to manipulate the books to benefit themselves.

Sent from my iPad

JOHN REAL — Jun 16, 2026
Subject: S7-2026-15 Comment From: JOHN REAL Affiliation: Jun. 16, 2026 Please stop this considering this concept . We all need the security of seeing things in a real time manner. Important decisions need to be made for individual futures. In places where this has been done, it hasn't

worked so well.
Steph R. retired National Sales manager 100M+ company.

John and Stephanie Real

John Ringness — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Ringness Affiliation: Jun. 16, 2026 This Should Never Be allowed. If the public owns stock, then quarterly stays. Otherwise delist them and tell them to go private with stockholders only employees

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John Robertson — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Robertson Affiliation: Jun. 16, 2026 I am a former active CPA. I strongly support keeping reporting requirements on a quarterly basis. As progress on internal and accounting systems continues, the “too much work” excuse is bull. I get so tired of management looking for excuses to reduce efforts to satisfy accuracy, honesty, and manage future expectations. Sure, sometimes information doesn’t change much; that just makes roll forwards easier. Do not allow management to convince you otherwise. I strongly support keeping everything as as it is now.

Thank you.

John Robertson

John Roskam — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Roskam Affiliation: Jun. 16, 2026 No, keep reporting the way it is today.

John Russell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Russell Affiliation: Jun. 16, 2026 I would prefer monthly reporting of real numbers. But quarterly should be the minimum requirement. Don't retest a failed experiment!

Yahoo Mail: Search, Organize, Conquer

John Semick — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Semick Affiliation: Jun. 16, 2026 Someone needs to explain how the mandate for quarterly reporting is so onerous and difficult for the affected companies that it needs to be changed to semi-annual reporting. This would reduce financial transparency and be a disservice to shareholders and American citizens. I understand that many of these companies have made pocket-lining contributions to the president and his family & cronies, but that is precisely why the quarterly reporting should remain in place and, of course, precisely why the president and his cronies want it changed. One last thought: If the requirement is changed to a quarterly frequency, how long will it be before it’s changed to an annual, or greater, freguency?

C’mon, folks, just leave it alone. There’s nothing wrong with the status quo.

Take care,
- John Semick, THE Peoria, IL

Sent from my iPad

John Snook — Jun 16, 2026
Subject: File No. S7-2026-15 From: John Snook Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

John Stillwell — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Stillwell Affiliation: Jun. 16, 2026 My name is John Stillwell. I think we should actually be increasing reporting frequency, not decreasing. Monthly reporting or even real time 15 minute reporting seems more appropriate to keep competition alive and health in the market. Or are you trying to help rig the system against the American people?

./jws

John Sullivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Sullivan Affiliation: Jun. 16, 2026 My name is Michael John Sullivan, I am in cute care nurse practitioner working in critical care. As I approach my 59th birthday, making informed decisions on investments is crucial to setting the arc of fiscal security as I approach retirement. If companies are able to maintain their financial disclosures hidden for up to six months, my ability to make informed decisions on how to allocate my financial investments is significantly impacted. This impact could potentially be catastrophic in my financial planning going forward. Why the SEC would consider LESS transparent measures for fiscal reporting is absolutely astounding. My impression of the purpose of the SEC was specifically (but not exclusively) for the protection of individual such as myself. Considering actions that would make our system less transparent is patently in the sole interest of corporations who are not unnecessarily burdened with accurate and prompt reporting. This is an unnecessary measure with significant potential for real harm to real people such as myself. I would urge the SEC to place the interests of the American people over corporate interest and disallow this new measure.

Sent from my iPhone
What’s Best for the Patient is Best for the Practice.™

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John Trachsel — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: John Trachsel Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The proposed Rule S7-2026-15 would be an absolute abomination to to the Federal Trade Commision, the Department of Justice and all national and state Fraud Enforcement Divisions. IF ANYTHING reports should be MORE FREQUENT to increase transparancy to investors and reduce opportunities for insider fraud. Rule S-7 is GOING THE WRONG WAY.

John W. Hairston — Jun 16, 2026
Subject: S7-2026-15 Comment From: John W. Hairston Affiliation: Jun. 16, 2026 I DO NOT AGREE WITH THIS, I THINK IT SHOULD BE REPORTED EVERT MONTH. THEY ARE ALREADY HIDING TOO MUCH.

John Watson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Watson Affiliation: Jun. 16, 2026 No, no, no, What good reason would be gained by this?

Sent from my iPhone

John Wilson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: John Wilson Affiliation: Jun. 16, 2026 This is a big step backwards and I oppose it.

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john Wolaver — Jun 16, 2026
Subject: S7-2026-15 Comment From: john Wolaver Affiliation: Jun. 16, 2026 As a major stock holder I am totally against reducing financial reporting by public companies to only twice a year.
John Wolaver

John Zerbe — Jun 16, 2026
Subject: S7-2026-15 Comment From: John Zerbe Affiliation: Jun. 16, 2026 DO NOT DO THIS

Sent from my iPad

Johnny W — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Johnny W Affiliation: Jun. 16, 2026 The SEC should continue to protect the consumer from rapacious corporations. Please continue to support your, the SEC's, crucial role in our government. Quarterly financial reporting has proven to be the most helpful in maintaining order and security for the retail investor. DON'T GO BACKWARDS.

John Weissman

Johns Gmail — Jun 16, 2026
Subject: S7-2026-15 From: Johns Gmail Affiliation: Jun. 16, 2026 Good Morning-
Given automation and AI, quarterly reporting should not be a burden. In fact, investors all over the world depend on timely information. Vote NO on any SEC rollback of reporting, including signatures by senior leadership validating the reported information. We don’t want another ENRON.

Respectfully,

John W Baltzell, MBA

Sent from my iPhone

Joi Pettigrove — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joi Pettigrove Affiliation: Jun. 16, 2026 Six moths is too long a period without reports from anywhere or anyone. From something as big as this it just asks for fraud and the suspicion of fraud. Transparency is more important than ever today.

Joianne D Pettigrove

Sent from my iPad

Jolee Fanton — Jun 16, 2026
Subject: S7-2026-15 From: Jolee Fanton Affiliation: Jun. 16, 2026 youre not above the law. you squander our money away in "fees" theft, overcharges so the intrest accumulayed on any stock yrade evaporates. then you call a 2% gain a win, then comes government taxes. youre all legal thieves affirmed by the government. jolee fan
ton

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jomickle — Jun 16, 2026
Subject: S7-2026-15 Comment From: jomickle Affiliation: Jun. 16, 2026 My name is Joanna Mickle

and I want to express my concerns about the proposed changes to retail quarterly reporting. Quarterly reporting is important for transparency for consumers. Corporations are finding more ways to take advantage of consumers and this is just another tool they will use to do this. Please preserve retail quarterly reporting. Thank you.

Jon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jon Affiliation: Jun. 16, 2026 We need more frequent reporting, not LESS. This fascist government can only **** us over for so long before we revolt and bring justice to all those who enabled this concentration of wealth.

Jon browning — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jon browning Affiliation: Jun. 16, 2026 Too much corruption to wait six months for transparency.

Jon Craigue — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jon Craigue Affiliation: Jun. 16, 2026 Keep it unchanged, at the least

Sent from my iPad

Jon Difrancesco — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jon Difrancesco I believe it would be a mistake to reduce reporting and switch from quarterly to two times per year. This is definitely not good for the individual investor. I support maintaining quarterly reporting.

Jon Hayakawa — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jon Hayakawa Affiliation: Jun. 16, 2026 It is against the public good to double the time fraud and malfeasance to be done and leave the public holding the bill for rich investors' illegal/unethical actions and behaviors. Do not change the quarterly reporting requirements.

Jon Howerton — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jon Howerton Semiannual reporting is a terrible idea. It will hinder every investor's ability to make informed decisions. If anything, companies should move to monthly reporting because it would cause companies to give more candid and truthful information and not information they've had 3 months to massage and manipulate.

Jon King — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Jon King Affiliation: Jun. 16, 2026 Without quarterly reporting, the economy will fall apart. Our retirees will require more assistance from already strained system. Insider trading will be the only way for anyone to get ahead in the market.
This is a corrupt policy that will allow companies to hide the truth from the public. In today's world that will collapse everything. DO NOT MAKE THIS CHANGE.

Jon Klinski — Jun 16, 2026
Subject: S7-2026-15 From: Jon Klinski Affiliation: Jun. 16, 2026 6 months is too long! Too much room for monkey Business

jonathan klinski

Jon Olson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jon Olson Affiliation: Jun. 16, 2026 Reducing visibility for those who invest is an attack on those who invest. If anything we need more visibility and clarity on what they are doing with our money.
Publicly traded companies have no need to hide from the public.
Jon Olson

Get Outlook for iOS

Jon Pedersen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jon Pedersen Affiliation: Jun. 16, 2026 Quarterly reorting is key for every investor. Without consistent transparency there is no clear way for any regular investors to make informed decisions about companies.

Jon Salisbury — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jon Salisbury Individual investors need quarterly business reports to ensure that the companies we invest in are performing (or not) to protect our investments and make decisions in a timely manner.

Jon York — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jon York Affiliation: Jun. 16, 2026 Please continue to support quarterly reporting. As a retiree this is very important for monitoring my investments. Thank you.
Jonathan York
Raleigh, NC

Sent from my iPad

Jonathan ALLRED — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jonathan ALLRED Affiliation: Jun. 16, 2026 There is enough corruption, they don't need more.

Jonathan Bullock — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Jonathan Bullock Affiliation: Jun. 16, 2026 Learn from history. Quarterly reporting is better than semiannual reporting. Do not change the requirements.

Jonathan Ewanio — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jonathan Ewanio Affiliation: Jun. 16, 2026 Hello SEC,

It is a negative impact on the investing individual to change reporting requirements to every six months. Quarterly statements allows the client to see what their investment performance is and to hold the investment firm accountable. Changing this would be a detriment to the investor and allows the firm to hide behind a shadow, allows for more fraudulent activities and the projective savings are minimal compared to the damage it can enable. Please take on the fiduciary responsibility you require our advisors to adhere to and do what is right for the client!

Thank you,
Jonathan Ewanio
Compliance Officer in Financial Services

Jonathan Fillmore The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jonathan Fillmore I feel like quarterly data is helpful to me as an investor in public markets, and I rely on that data to make decisions with my money. It does not appear that halving the frequency of 10-Q will cause longer-term thinking and acting, based on the UK experience. Please do not reduce the information that I have as an individual investor, when institutional investors have so many more data sources than us already. Thanks for listening to the people!

Jonathan Gage — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Gage Affiliation: Jun. 16, 2026 Please retain the requirement for quarterly filings. At the heart of a consumer-based economy that strives to minimize regulations on businesses is the necessity for transparency to investors on how companies are performing so that investors and prospective investors can make informed decisions on financial decisions that are now increasingly vital to individual retirement plans and other financial stability strategies. It is unfathomable to consider requiring publicly-held companies to divulge information

less frequently than it already is!

Joni GARCIA — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joni GARCIA Affiliation: Jun. 16, 2026 SEC, you should keep mandatory quarterly reporting to us investors for continuous transparency, prevent fraud, and detect emerging risks early. Otherwise, we wouldn't know about ballooning debt, failed product launches, or accounting malfeasance. I want my hard-earned money to be where it should be while I'm in the trenches saving people's lives.
Joni Garcia, RN

Joni Whitney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joni Whitney Affiliation: Jun. 16, 2026 Stop making it easier for corporations and help the little people

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Jose Sanchez — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Jose Sanchez Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am writing to oppose the proposed rule as it will likely facilitate fraud by removing transparency. Maintaining quarterly disclosures allows for informed decisions.

For the sake of Americas economy, do not enact the proposed change.

Josef Rosenfeld NONE — Jun 16, 2026
Subject: File No. S7-2026-15 From: Josef Rosenfeld I find it hard to see a benefit from LESS information.

Joseph Bodri — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joseph Bodri Affiliation: Jun. 16, 2026 Keep quarterly reports

Sent from my iPhone

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joseph brady — Jun 16, 2026
Subject: S7-2026-15 Comment From: joseph brady Affiliation: Jun. 16, 2026 more time for CEOS to lie and cheat.we need quarterly reports

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Joseph Cordano None — Jun 16, 2026

Subject: File No. S7-2026-15 From: Joseph Cordano Why not a compromise just cut back the earnings report to once every four months that will still give us three reports per year. It makes a little less paperwork for the securities, issuer/company but still gives us (the retail investor) updated market information. That's my opinion. What do you think?

JOSEPH DAHMAN — Jun 16, 2026
Subject: S7-2026-15 Comment From: JOSEPH DAHMAN Affiliation: Jun. 16, 2026 Why would the SEC contribute to the encouragement of corruption? To please the corrupt president? Stand your ground and remember your mission!!
Joe Dahman
Sent from my iPhone

Joseph Kelley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joseph Kelley Affiliation: Jun. 16, 2026 Keep it and don't destroy our retirement investments to protest fraudsters

Sent from my iPad

Joseph Oneill — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joseph Oneill As an investor. We need more information not less. This proposal to switch from quarterly to semiannual Is A Bad Idea.

Joseph Ruggiero SHC Corporation — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joseph Ruggiero DO NOT CUT THE PUBLIC CORPORATION FINANCIAL REPORTING FROM THE EXISTING FOUR TIMES A YEAR (QUARTERLY) TO TWO TIMES A YEAR (SEMI ANNUALLY).

Joseph Sicilia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joseph Sicilia Affiliation: Jun. 16, 2026 I want to be able to see a snapshot of my investments QUARTERLY!!

Sent from my iPhone

Joseph Simpson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joseph Simpson Affiliation: Jun. 16, 2026 Joseph Simpson - Data Analyst

The SEC was created to restore public confidence in the marketplace following the Great Depression. This agency is supposed to work on behalf of the people but by removing quarterly earnings, it will be doing the exact opposite. Please put the interest of everyday Americans above

corporations like the SEC was created to do.

Joseph Van Wormer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Joseph Van Wormer As the speed of information and life gets faster the last thing we need is more time between reporting. Years ago, quite often not much changed over the course of a few months. That's no longer the case. Things... move.... fast now. Do not kneecap one of the ways we get our news in these fast times.

Joses Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joses Anderson Affiliation: Jun. 16, 2026 You are killing your economy for the benefit of the few!

Sent from my iPhone

Josh Blomker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Josh Blomker Affiliation: Jun. 16, 2026 Quarterly is how the public keeps track. Why so republicans want to hide everything?

Josh Blomker

Yahoo Mail: Search, Organize, Conquer

Josh Meaner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Josh Meaner Affiliation: Jun. 16, 2026 The American public as well as investors domestic and foreign deserve the right to know what companies that they have invested are reporting and they're outlooks. Removing this means less accountability for the corporate sector and more unnecessary risk for investors. This also means a rise in insider trading as it had done before while leaving middle and lower class households with darker financial futures.

Joshua Jewett — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Jewett Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I believe this rule change will hurt me and every hard working non-hedge fund investor out there. I worked at Goldman Sachs in a previous stage of my career, and from my experiences, I believe whole heartedly that Market participants should be getting more transparent, not less. There's already too many opportunities for fraud and insider trading, and less transparency will just make the impact of fraud and insider trader that much higher.

Joy Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joy Anderson Affiliation: Jun. 16, 2026 Share holders need to

have the quarterly documentation since all the billionaires get it daily. Every business has quarterly reports and shareholders deserve the same.

Joy Atkins-Miller — Jun 16, 2026
Subject: S7-2026-15 From: Joy Atkins-Miller Affiliation: Jun. 16, 2026 Unfortunately businesses especially their officers/leaders/owners are shady. Enron is an example I can remember off the top of my head. Way too much economic damage and public trust destroyed by this. Personally, monthly would be ideal.

Joy Bhatti — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Joy Bhatti Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
KEEP INVESTING DEMOCRATIZED

Joy Brecht — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joy Brecht Affiliation: Jun. 16, 2026 Quarterly reports should continue. There is too much volatility in world markets and I want to invest based on current information.
Joy Brecht, Retired, Colorado

Joy Van Schepen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joy Van Schepen Affiliation: Jun. 16, 2026 KEEP QUARTLY REPORTS!!!!

Joyce Clohessy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joyce Clohessy Affiliation: Jun. 16, 2026 This is a law that only affects the rich and their criminals. It is harmful to the general public. I am totally against it.

Sent from my iPhone

Joyce CRONK — Jun 16, 2026
Subject: S7-2026-15 Comment From: Joyce CRONK Affiliation: Jun. 16, 2026 First, a couple of Questions...WHY would this even be a Proposal, and Secondly, WHO is behind the curtain on this Proposal?

Joyce Flayhan — Jun 16, 2026
Subject: S7-2026-15 From: Joyce Flayhan Affiliation: Jun. 16, 2026 Continue quarterly signing and reporting. Stop pushing for a return to things changed to help the average citizen. We are the power

and drive the whole machine
Joyce Flayhan. East Wakefield NH

Joyce

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joyce krasche — Jun 16, 2026
Subject: Comment on S7-2026-15 From: joyce krasche Affiliation: Jun. 16, 2026 Joyce A Krasche, Retired, Colorado - now I see why my parents were old school and only invested their money in savings accounts, US savings bonds and hid money in the house. Yes, they did this! Scared of investing because they thought they would LOSE their savings through investments! Let’s learn from the PAST. Trump Administration has enough CRAZY ideas! Why is it only the wealthy and Billionaires increase their fortunes? Regular ordinary Americans don’t have the money to hire a full time person to manage their Finances on an hourly basis! Why is less Financial Reporting better for my Family?

Sent from my iPhone

Joyce L. Walton — Jun 16, 2026
Subject: S7-2026-15 From: Joyce L. Walton Affiliation: Jun. 16, 2026 KEEP IT AS IT IS, NOTHING NEEDS TO CHANGE!!! THERE'S NO REASON FOR CEO'S TO BE SCARED TO SHOW THEIR EARNINGS, WHAT DI THEY HAVE TO HIDE?? NOTHING, RIGHT?! SO KEEP IT AS IS.

J. L. W.

Joyce N. Franklin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joyce N. Franklin Affiliation: Jun. 16, 2026 What good would this biannual reporting do? It hides what corporate America does not want you to see. Nothing good will ever comes about thru this misuse of power if we go back to 1955 biannual reporting.

Sent from my iPhone

Joyce N. Franklin — Jun 16, 2026
Subject: S7-2026-15 From: Joyce N. Franklin Affiliation: Jun. 16, 2026 There is a good reason for a law being passed that requires quarterly signatures: Enron.

Sent from my iPhone

Joyce Oliver — Jun 16, 2026
Subject: S7-2026-15 From: Joyce Oliver Affiliation: Jun. 16, 2026 It is of sound judgement to have

quarterly reporting. I want to be kept informed.

Joyce Rouse — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Joyce Rouse Affiliation: Jun. 16, 2026 Good morning. I just read about your proposed change to semi- annual reporting for corporations. As a retired educator married to a retired 78 year old we feel this would greatly impact our portfolio and we need every dollar we can get to survive retirement. With social security in danger of running out of money soon we really need our investments to do well. Please reconsider changing the reporting and leave it at quarterly. If Warren Buffet says quarterly is best I believe him. My name is Joyce Rouse and I live in South Carolina.

JPHOYLER — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JPHOYLER Affiliation: Jun. 16, 2026 We already have enough corruption in our Government and Corporations. Dropping the Quarterly Reporting requirement will only make that worse and put Americans at further financial risk. Keep Quarterly Reporting! Thank you, James Hoyle R.N. Carlsbad, CA.

JPHOYLER — Jun 16, 2026
Subject: Comment on S7-2026-15 From: JPHOYLER Affiliation: Jun. 16, 2026 We need to limit the corruption in our Government and Corporations. Dropping the Quarterly Reporting requirement will only make corruption worse and put Americans at further financial risk. Keep Quarterly Reporting! Thank you, Amy Hoyle, retired Counselor, Carlsbad, CA.

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js debow — Jun 16, 2026
Subject: Comment on S7-2026-15 From: js debow Affiliation: Jun. 16, 2026 Keep the quarterly report as it is, it’s already been proven what happens doing the semiannual reporting. Don’t be stupid.
J S Debow

Juan Calva — Jun 16, 2026
Subject: File No. S7-2026-15 From: Juan Calva I strongly support the #Savethe10Q initiative. Quarterly reports are an essential tool that allow individual investors to evaluate the companies we own using timely, standardized, and comparable information. Reducing the frequency of reports from quarterly to semiannual would widen the information gap between institutional investors, company executives, and individual investors. Greater transparency strengthens trust in the markets; less transparency weakens it. I understand the importance of encouraging a long-term business perspective, but limiting the information available to shareholders does not seem to be the right solution. Individual investors deserve more access to relevant information, not less. For these reasons, I respectfully ask the SEC to preserve quarterly 10-Q reporting.

Juan Turski — Jun 16, 2026

Subject: S7-2026-15 Comment From: Juan Turski Affiliation: Jun. 16, 2026 Juan Turski. Account Manager. This matters to protect transparency, prevent fraud and protect American's investments.

Sent from my iPhone

Juana Hurtado — Jun 16, 2026
Subject: File No. S7-2026-15 From: Juana Hurtado Mandatory company quarterly filings on Form 10-Q should remain. The quarterly aspect is import to measure value trajectory (increasing or declining).

Juanita ANDREWS — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Juanita ANDREWS Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15...
This is Not of Benefit to the Future of the Market, as the Rule will Only deter many Future Investors from even participating in the Market!
Thank You, Each.

Jude Bradley Independent investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Jude Bradley As an independent investor, I'm concerned by the SEC's move toward allowing corporations semi-annual reporting. I fail to see the need for it, and it would not serve small investors at all, but would instead be a detriment to corporate transparency. I believe studies have indicated that changing to semi-annual reporting shows no advantage for corporate investors. I suggest it would prove disruptive in ways that affect small investors across the board. I manage my retirement myself and rely heavily on the quarterly reports to guide my investment strategy. Why try to fix an unbroken system? It's an unnecessary effort to simplify an accounting practice that has served us well and could potentially create unwieldy amounts of information while not allowing investors to track markers for upspirals/downspirals within a reasonable time. Thank you.

Judi Bruegger — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Judi Bruegger Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Every publicly traded company should be required to abide by the fiduciary standard under that standard this information would be disclosed the Trump administration and the FEC must mandate the fiduciary standard on all investment companies dealing with retirement accounts

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Judi Jay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judi Jay Affiliation: Jun. 16, 2026 I haven't seen a valid reason to change the reporting period. Please keep it as it is!

Judi Z — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judi Z Affiliation: Jun. 16, 2026 Why the Shift is Dangerous

Information Asymmetry: When public companies release data only twice a year, management holds all the cards. This creates a dangerous knowledge gap where ordinary investors are left in the dark compared to institutional traders or corporate insiders who may have access to alternative data.

Insider Trading: Longer gaps between reports lengthen the window where insiders possess material nonpublic information, significantly raising opportunities for market manipulation and insider trading.
Increased Volatility: In today's hyper-fast markets, withholding business data for up to six months means sudden surprises or missing metrics will likely trigger wild swings and volatility when numbers are finally disclosed.

Historical Precedent: As you noted, when the U.S. shifted from annual to semi-annual reports in 1955 before mandating quarterly disclosures in 1970, research indicates that the cost of capital was higher, indicating that investors heavily penalize lack of transparency.

Sincerely,
Judi Zdziera
215-431-4118
Judizydeco@aol.com

Judie laws — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judie laws Affiliation: Jun. 16, 2026 There should be more transparency not less. A company can hide a problem for 6 months. Insiders, company and politicians, can trade based on knowledge of that and I hold the risk and the bag, as a manner of speaking. Keep as is.

Sent from my iPhone

Judith Barrett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judith Barrett Affiliation: Jun. 16, 2026 Keep quarterly reports.

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judith blank — Jun 16, 2026
Subject: Comment on S7-2026-15 From: judith blank Affiliation: Jun. 16, 2026 Judith Blank, President of Judith Blank & Associates. New Glarus, WI
After experimenting with biannual reporting for 15 years the results were very disappointing. A return to quarterly reporting produced much better returns for ALL investors. We are supposed to learn from history so as not to repeat adverse actions. The SEC should spend time analyzing the results of their earlier reporting and then continue to require quarterly reporting!

Judith Blank
Sent from my iPhone

Judith Kehrle — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judith Kehrle Affiliation: Jun. 16, 2026 Quarterly! Full transparency!

Judith Koch — Jun 16, 2026
Subject: S7-2026-15 From: Judith Koch Affiliation: Jun. 16, 2026 WHERE THE H--- IS THE SUPPOSED PARTY OF LAW & ORDER? TAKING THE BRIBES, INSUDER TRADING ETC

Yahoo Mail: Search, Organize, Conquer

Judith Koch — Jun 16, 2026
Subject: S7-2026-15 From: Judith Koch Affiliation: Jun. 16, 2026 LEARN FROM THE PAST = KEEP IT QUARTERLY

Yahoo Mail: Search, Organize, Conquer

Judith Lau — Jun 16, 2026
Subject: S7-2026-15 From: Judith Lau Affiliation: Jun. 16, 2026 Put a stop to the enabling of corruption by this Trump administration!

JUDITH MINKOFF — Jun 16, 2026
Subject: S7-2026-15 Comment From: JUDITH MINKOFF Affiliation: Jun. 16, 2026 I'm a retiree invested in the US market and if reporting is changed from quarterly to a longer period, I and other investors will be put at a huge disadvantage! Please maintain the quarterly reporting standards.

Sent from my iPhone

Judith Moore — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judith Moore Affiliation: Jun. 16, 2026 To what end would this improve ny life. Stupidity continues to reign while a dangerous incompetent President has everyone on a string. Americans are not stupid.

Judith Saiki — Jun 16, 2026
Subject: S7-2026-15 From: Judith Saiki Affiliation: Jun. 16, 2026 Rules are necessary and must be enforced.

Judith Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judith Smith Affiliation: Jun. 16, 2026 WHY would you purposely decrease the potential earnings of the average person. CONTINUE QUARTERLY ACCOUNTABILITY

Sent from my iPhone

Judith Tichenor-Kanelos Private investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Judith Tichenor-Kanelos Keep SEC reporting quarterly. Semi-annual reporting allows for too much risk of malfeasance and misappropriation of investor funds. It's like allowing Bernie Madoff to report on all corporations. Keep publicly traded corporate entities responsible for their business and financial dealings through continuous quarterly reporting. Thank you.

Judy Ann Ruiz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Ann Ruiz Affiliation: Jun. 16, 2026 Everyone's books should be open up the public. Keep the reports

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Judy Blue — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Blue Affiliation: Jun. 16, 2026 We must have quarterly reporting. This is imperative to fair accounting.
Judy Blue
business owner

Judy Blue
Judy@JudyBlue.net

Judy Couret — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judy Couret Affiliation: Jun. 16, 2026 Keep Quartetly reorting.
Stop trying to be less
transparent with our life savings. We see what is happening here and don't like it. Semi-annual reporting is wrong and I will act accordingly with my children's inheritance.
Judy Couret, Retiree, Louisiana

Judy Drake — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Drake Affiliation: Jun. 16, 2026 Judy Drake, stockbroker. I hope that quarterly reporting continues so that the public can have fair access to company information in a timely fashion.

Judy Ennis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Ennis Affiliation: Jun. 16, 2026 This could make or break someone. People need quarterly updates to make decisions about their finances and longer gaps give insiders an unfair advantage. This sounds too risky for someone like me an individual who doesn't have a corporation behind them.

Judy Good — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Good Affiliation: Jun. 16, 2026 I have a right to be informed quarterly of how well or not well my investment is doing. Keep Quarterly reporting or I guarantee you investors will pull out and invest elsewhere.

Judy Hooker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judy Hooker Affiliation: Jun. 16, 2026 Stop trying to steal from the average American with small pensions. Keep Quarterly reporting of our savings!!

Judy Jarrell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judy Jarrell Affiliation: Jun. 16, 2026 Please consider the long term effects of another attempt at semi-annual reporting. Those of us on fixed incomes don't need anything that makes our investments lose value. We are already saddled
with forced withdrawals by RMDs. Judy Jarrell, retired in Roswell NM

Yahoo Mail: Search, Organize, Conquer

Judy King — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy King Affiliation: Jun. 16, 2026 No changes. You’re supposed to thwart, not encourage cheating. So don’t lift the rules.

Sent from my iPhone

Judy Nordquist — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Nordquist Affiliation: Jun. 16, 2026 Keep the reporting quarterly. As seniors we need to be informed since we are living off our investments.

Sent from my iPhone

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judy overton — Jun 16, 2026
Subject: S7-2026-15 From: judy overton Affiliation: Jun. 16, 2026 Lawlessness breeds lawlessness.

This will create chaos everywhere. It's a fools errand.

Judy P. Looney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy P. Looney Affiliation: Jun. 16, 2026 NO…..transparency now

Sent from my iPhone

Judy Richardson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Richardson Affiliation: Jun. 16, 2026 The more reports the less the fraud .

Sent from my iPhone

Judy Szymalak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Judy Szymalak Affiliation: Jun. 16, 2026 Judy Szymalak, retired Purchasing Manager, BS Economics and Business Mgt. In short, if just time and money of auditing, preparing and reporting, it will do more harm than good for the consumer and the investment environment. Please reconsider wisely!

Sent from my iPhone

Judy Tymick — Jun 16, 2026
Subject: File No. S7-2026-15 From: Judy Tymick I am opposed to changing quarterly reporting to semi annual. I am also opposed to reducing penalties for lying or misrepresenting info on these forms. CEO’s make outrageous sums of money and the least they can do is be held accountable. Information delayed to the public is more difficult to react to. At a time when the president trades 3600 times in three months, because he has access to information and then asking the public to wait 6 months is obscene. Enron should have taught us that information matters. The Trump administration is eliminating regulations, allowing corporations more freedom. There are fewer requirements for them to be good stewards. Quarterly reporting is not a big ask. Protect the public. Hold corporations accountable. Do not ease the reporting requirements, or the penalties associated with false information.

Judy Ziner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judy Ziner Affiliation: Jun. 16, 2026 Quarterly reporting is essential. Do not fix what ain’t broke! Keep Quarterly reporting!

Sent from my iPhone

Judywoof — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Judywoof Affiliation: Jun. 16, 2026 Do not take us back to the 50's, Keep Quarterly reporting. I'm a 77 yr old female, retired business owner. I rely on Quarterly reporting to keep my portfolio healthy.

Judy Martin

Juli — Jun 16, 2026
Subject: S7-2026-15 Comment From: Juli Affiliation: Jun. 16, 2026 I'm sick of my rights being slashed. Do not change this.
Juli Shapiro
Retired Administrator

Julia Cepeda — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julia Cepeda Affiliation: Jun. 16, 2026 It is essential that corporations that sell shares of stock to the public be required to make QUARTERLY reports on their profit and losses. Changing that to less frequent repo
rting requirements will reduce transparency, make it more difficult for investors to make informed choices, and create conditions that would make insider trading easier and, probably, more frequent. (Julia Cepeda, public school teacher)

Julia Clark — Jun 16, 2026
Subject: S7-2026-15 From: Julia Clark Affiliation: Jun. 16, 2026 Keep it Quarterly Please !!! That's The Way It Goes. That's The Way It Stay...
Thanks

Julia Fisher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julia Fisher Affiliation: Jun. 16, 2026 There is NO VALID REASON to change the quarterly report regulations. Nothing but 'deception' and that doesn't work for an open transparent company ….

Sent from my iPhone

Julia Gates — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Julia Gates Affiliation: Jun. 16, 2026 This is ridiculous. I live on a daily basis. I don't live on a quarterly basis. If I want to invest, I want a daily basis up down sideways. I wanna know not quarterly or twice a year.JG

Julia Gates
Florida Homes Realty & Mtg

352-316-1834

Julia Hill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julia Hill Affiliation: Jun. 16, 2026 Transparency is paramount when back door deals, skimming, padding, kick backs are rife and hold no consequence -- not even investigation let alone prosecution. Only outside of the opportunity to do the latter is the former still possible.

Julia Ybarra — Jun 16, 2026
Subject: File No. S7-2026-15 From: Julia Ybarra This is wrong!! Honesty is transparency. What are you trying to hide?!? Stop trying to destroy the systems set up to help consumers!! This country is better than this!!

Juliana Balyeat — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Juliana Balyeat Affiliation: Jun. 16, 2026 Juliana Balyeat Retired, Tucson, AZ, Accountability must be measured quarterly at the VERY least! In this economy and with this President, monthly would be preferred..

Juliana Blewett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Juliana Blewett Affiliation: Jun. 16, 2026 No hiding finances. They want to do business in this country, They have to show their books. Do not allow even more corruption. I don't care that you were appointed by Trump. You do what is right for the American people and do not allow businesses to hide their accounts for six months. That's not transparency. That's not fiscal responsibility that is crime.

Sent from my iPad

Julie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Affiliation: Jun. 16, 2026 Dear sirs;

Please keep the reporting quarterly!
Do not change to any other lessened frequency of reporting.

Respectfully,

Nijole J. Hagerstrom
Registered Nurse

1771 Mallard Lake Rd.
Melbourne, Florida 32940

Julie Barnhill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Barnhill Affiliation: Jun. 16, 2026 Julie Barnhill retired educator, I spent a lifetime teaching some of the best and brightest kids what a wonderful and fair country we live in. Where we are all treated equally. This change will not be fair or equal to the public in any way. Do not make this change.

Julie Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Julie Davis Affiliation: Jun. 16, 2026 Stop this nonsense now. There's already so much insider trading in the White House and with the filthy rich. Keep quarterly reports or watch your Market crumble.

Sent from my iPhone
Julie Davis
C-601-259-5169 Juliedavisteam@gmail.com
Please excuse my spelling. Thanks

Julie Hammonds — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Hammonds Affiliation: Jun. 16, 2026 As the CFO of an Arizona-based corporation, I oppose the proposed change from quarterly reporting to reporting every 6 months. It is unnecessary and, for companies that operate above the board like mine does, ridiculous to change it. The only companies that will benefit are those that are poorly run or that are acting in contradiction to the law and want to hide that fact for as long as possible.

~Julie Hammonds

Julie Kessler — Jun 16, 2026
Subject: File No. S7-2026-15 From: Julie Kessler I am an individual investor and a member of the Motley Fool community. Please do NOT change the company reporting to semi-annual from quarterly. As an individual investor I use the quarterly reporting extensively in making decisions regarding my portfolio. Quarterly reporting: 1) protects investors by providing transparency 2) quarterly reporting has garnered trust from investors and has led to all time highs. Personally, I own some stocks that I would not have the confidence to hold without the quarterly reports as I wouldn't trust the direction that was being taken for such a long period of time and would be forced to sell without information. 3) transparency should be the goal when investing our money. Changing to a semi-annual system takes away transparency and leaves us without good information to make decision. Julie

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Julie Marrs — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Julie Marrs Affiliation: Jun. 16, 2026 I’m a retired physical therapist in Delaware. I’ve saved all my life and don’t want to lose it! Keep SEC reporting quarterly!

Julie Marrs

Julie McEvilly — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Julie McEvilly Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Less transparency means more fraud. Retail investors and tax payers usually bear the cost of business fraud. These rules were designed thoughtfully to protect investors from fraud and they should not be rescinded.
It us important for investors to have access to important up to date financial and other relevant information about companies they are investing in. Otherwise they are flying blind.
Part of why the whole world invests in the US is because we protect investors. If the US becomes more corrupt and less transparent investors will pull their money and invest in more stable and secure markets. We don't want to encourage less investment in US companies.

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julie mckinney — Jun 16, 2026
Subject: S7-2026-15 Comment From: julie mckinney Affiliation: Jun. 16, 2026 We want transparency we have had enough of the corruption already

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Julie Parcells — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Parcells Affiliation: Jun. 16, 2026 Don't allow insider trading to become easier!

Sent from my iPhone

Julie Wenner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Wenner Affiliation: Jun. 16, 2026 Quarterly reporting is paramount to ending this continuous grift on the population of the United States. We are beyond fed up with all the ways that our government officials and influential people with lots of money are changing the rules to benefit themselves. The American people want transparency, not more ways for rich people to take advantage of the middle class. What's happening in our current administration makes me absolutely sick. 🤮

Sincerely,

Julie Wenner
Director of Information Technology

Julie Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Julie Williams Affiliation: Jun. 16, 2026 Quarterly reporting is necessary and is the best way to look out for all investors.

Please don’t make this change.
Thank you!

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julie.thoennes — Jun 16, 2026
Subject: S7-2026-15 Comment From: julie.thoennes Affiliation: Jun. 16, 2026 This is completely unacceptable! An avenue for fraud and theft of MY money. I am retired and every penny matters. Do not allow this to happen!

Sent from my Galaxy

Juliet Strauss — Jun 16, 2026
Subject: S7-2026-15 From: Juliet Strauss Affiliation: Jun. 16, 2026 Juliet Strauss, teacher/SAHM, New Jersey. As we approach retirement we are carefully saving and investing. Quarterly reports signed by the CEO protect our savings. Keep the current reporting in place!

June Picard — Jun 16, 2026
Subject: S7-2026-15 From: June Picard Affiliation: Jun. 16, 2026 It is time to stop protecting the obscenely wealthy, Do not open the door for more corruption, they do not follow an honor system.

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just me — Jun 16, 2026
Subject: S7-2026-15 Comment From: just me Affiliation: Jun. 16, 2026 no

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Justin Dunn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Justin Dunn Affiliation: Jun. 16, 2026 Blatant move at another shift of massive wealth from one group to another again.

Justin Eastman — Jun 16, 2026

Subject: S7-2026-15 Comment From: Justin Eastman Affiliation: Jun. 16, 2026 Justin Eastman - Jail Administrator/Retired
There is already too much corruption and lack of transparency

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Justin Morgan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Justin Morgan Affiliation: Jun. 16, 2026 Justin,
Senior Hardware Engineer, HCA.

Do not roll back quarterly reporting. We need more transparency in corporate reporting, not less. This change will hurt retail investors!

Justine Nalubega — Jun 16, 2026
Subject: S7-2026-15 Comment From: Justine Nalubega Affiliation: Jun. 16, 2026 Justine Nalubega,
I am a bedside nurse working at a Children's Hospital
I work long hours and go without so I don't end up destitute in my old age. I want rules and policies/ laws that mandate quarterly filings by companies to preserve my retirement savings accounts because I retire in a few years time and I don't want all my savings to just disappear.
I don't want to be left hanging with an empty account and this will happen if reporting is extended for longer periods of time.

Sent from Gmail Mobile

Justus Holm — Jun 16, 2026
Subject: S7-2026-15 Comment From: Justus Holm Affiliation: Jun. 16, 2026 Currently the only job of highest paid corporate officers is reporting. Cutting the work load in half gives more time for stock buybacks, free corporate vacations, Laundering money, bad purchases, bad trades and gives the SEC nothing to look at every quarter. Share holders would be getting 50% information. Why invest with nothing to see! Sounds like extended vacations for all but the investors.

Thank you for extending the only current protection investors have.

Justus Holm

JustZo — Jun 16, 2026
Subject: S7-2026-15 From: JustZo Affiliation: Jun. 16, 2026 Lisa Cavender, Fort Smith Arkansas.
The Quarterly Report is designed to keep companies and their CEOs honest. Let's keep it that way. No more Enron. No more Bernie Madoff. No more suddenly
impoverished investors. Let's keep Business honest.

Yahoo Mail: Search, Organize, Conquer

Jv Hoffman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jv Hoffman Affiliation: Jun. 16, 2026 Increasing the time between reporting will negatively affect my economic outlook by hindering my ability to make informed decisions

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Jvn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Jvn Affiliation: Jun. 16, 2026 Whenever rule changes such as this are proposed, the very first question should be, "Who, actually, benefits the most from this change?" This option was tried, and failed, in this country before. Regulations are not always a bad thing. Since the massive turn to deregulation 45+ years ago, this country has seen an horrible denigration of the business model that would make semi-annual reporting a disaster for the investor, while unscrupulous business operators could do irreparable financial harm to those same investors due to a gross lack of transparency and mandatory reporting. Fraud, embezzlement, and fiduciary irregularities can, and will, be hidden from investors for too long to correct it. This "experiment" has failed here, it is failing in other countries where it is being tried, so why are you considering the definition of insanity as a "better way" forward? What different outcome do you expect? Or, perhaps, you are intentionally trying to undermine, and collapse, our economy for other nefarious purposes? If companies find reporting their financials quarterly so onerous, the question of ANY investor should be "Why?". If their books are not open to their investors on a quarterly basis, which is not a burdensome expectation if there is nothing to hide, then hiding their books for another three months from their investors should not be a welcome change. It builds confidence between the investor and their investment. There is no aboveboard reason to muddy the waters for investors. Any legitimate business operation should welcome such openness to build confidence in their investors to retain them and encourage growth investment. Quarterly reporting has proven to be the "gold standard" of investments. Why would you want to lower that standard?
J. Vancura, Retiree

K — Jun 16, 2026
Subject: S7-2026-15 From: K Affiliation: Jun. 16, 2026 Keep the reports quarterly!!!

K A YOUNGMAN — Jun 16, 2026
Subject: S7-2026-15 Comment From: K A YOUNGMAN Affiliation: Jun. 16, 2026 Sounds like the advantages are all on the corporation side. As usual the individual gets screwed. Quarterly reporting has been around forever what's wrong with it why change haven't proven the advantage to me yet leave it alone

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K B — Jun 16, 2026
Subject: S7-2026-15 Comment From: K B Affiliation: Jun. 16, 2026 It's a shame that the world we live in today everyone is trying to lie steal and cheat this is just shameful yes keep the measure the law that's on the books now in place we need to protect the public not just the companies

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K Bacon — Jun 16, 2026
Subject: S7-2026-15 Comment From: K Bacon Affiliation: Jun. 16, 2026 I feel quarterly reporting should remain; I see no good reason to eliminate it now, as AI tools should continue to reduce the burden of reporting. We have seen plenty of bad actors with insider trading, crypto manipulation etc. in our government as well so quarterly reporting is one way of tracking.
Kathy Bacon, retired computer engineer+epidemilogist.
My interest: We live mostly off my retirement funds, in the markets

Kathryn L. Bacon PhD, MPH

K L — Jun 16, 2026
Subject: S7-2026-15 Comment From: K L Affiliation: Jun. 16, 2026 Please do not take away one of the few means the individual investor has to make an informed decision about his or her investments in a timely way. We rely on quarterly reporting to monitor the health of our companies and cannot depend on semi-annual reports to keep a finger on the pulse of a company's health. That can be too late to detect a developing unhealthy trend. You will be putting the small investor at a disadvantage.

K. — Jun 16, 2026
Subject: S7-2026-15 Comment From: K. Affiliation: Jun. 16, 2026 To The Chairperson of the SEC:

Self regulation is not a good mechanism to guarantee honesty and transparency. It opens the door to greater opportunities for fraud and mismanagement of retirement funds like those of hardworking groups of teachers and other public employees. Regular quarterly reporting allows investors to hold companies accountable for their performance, just like we require of our students. It is grossly naive of the SEC to believe that letting an industry govern itself is beneficial or appropriate, especially when it involves the life savings of people who can’t recover from catastrophic losses should their monies be mismanaged. As a retired educator, I disagree strongly with this proposal to make quarterly reporting optional. QUARTERLY REPORTING IS A NECESSARY TOOL TO HOLD INDIVIDUALS AND COMPANIES ACCOUNTABLE.

PLEASE do your job, SEC, and continue to keep the public safe by REQUIRING QUARTERLY REPORTING. Thank you kindly for your thoughtful attention to my concerns.

Smile, relish the sunshine, choose happiness, and ..... Enjoy an amazing Day!

K.

K. Marcia Johnson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: K. Marcia Johnson Affiliation: Jun. 16, 2026 No .. we are having a hard
Enough time as it is, I'm quite frankly any thinking person realize that this administration is only trying to find ways to plunder right out and open. And life savings is on the chopping block so don't let this happen.

Sent from my iPhone

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k8han3 — Jun 16, 2026
Subject: S7-2026-15 Comment From: k8han3 Affiliation: Jun. 16, 2026 Please keep the public in the know. There is no good reason to change the reporting schedule. Sincerely,
Kate Hanson

Kabita Choudhuri Research Librarian — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kabita Choudhuri It's important for companies to keep reporting on a quarterly basis to maintain accuracy & stability in accounting.

Kaitlin Bell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kaitlin Bell Affiliation: Jun. 16, 2026 It is very concerning that big business can hide their books while the government is tracking consumers more closely. I will not buy from companies that have something to hide.
Kaitlin Bell,
Camby, IN.
Retired

Kaitlyn Carmel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kaitlyn Carmel Affiliation: Jun. 16, 2026 My name is Kaitlyn Britt and I work at Cleveland State University in Graduate studies. I believe the new rules for quarterly reporting negatively impact me as a holder of a 403B that is held by blackrock as well as fidelity. My concern is that the period of silence of 6 months or biannually would allow corporations to hide financial issues or concerns from the general public but would leave open insider trading and those in the know will benefit while I am left losing money on my retirement investments. We do not have alternative tools to prop up our retirement. We are also regular people without tight connections to the market. We rely on accurate and timely data for the investing companies used by our organizations to ensure they are moving our funds appropriately so that we do not continually suffer losses and can rely on our market-based funds for any post-work life. Wall Street does not get out of quarterly reporting to save a few bucks. The cost to me as a consumer is to great and it leaves open too many doors the fraud, abuse, and tamerping. Do not move forward with less regulation. I need to trust that my investment portfolio is logically balanced. This will challenge that

and I should not be worried about ending up on the street because I don't know the right people to trade ahead of insider markets (nor should I feel like I should have to do something illegal to survive, like get insider info). I am a first generation college student working in public service. Don't leave me penniless in retirement for the greed of others.

Kaleb Urseth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kaleb Urseth Affiliation: Jun. 16, 2026 We need more transparency, not less.

Kalee Chandra — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kalee Chandra Affiliation: Jun. 16, 2026 Keep it as is. I struggle to survive as is . Don’t want to lose any more income

Sent from my iPhone

Kamiah — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kamiah Leave SEC reporting quarterly. Do Not change to twice a year.

Kapil Tanrjt — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kapil Tanrjt I am an individual investor. I want more data not less data available to me more frequently Reducing the reporting frequency reduces timely insights into possible financial troubles or changes business environment that may negatively affect my investments. Accountability is important. We want to know how things are doing and how the management team that we trusted is performing frequently. Period. Reducing this frequency from quarterly to every six months will delay accountability. This proposal increases risks for our investments as we have to wait longer to before we know if there is a problem for our hard earned invested money.

Kara Kearns — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kara Kearns Affiliation: Jun. 16, 2026 Hi there!

It’s imperative that publicly traded companies keep their shareholders informed of the latest with their businesses. Both as an investor and in my work, I consult quarterly earnings reports regularly to inform my decisions. In a time where our information is being traded for dollars, we should be looking at increasing transparency - not decreasing it by decreasing reporting frequency.

Best,
Kara Kearns
Sr. Client Success Manager in the life sciences software industry
Columbus, OH

Sent from my iPhone

Karal Oberdier — Jun 16, 2026
Subject: S7-2026-15 From: Karal Oberdier Affiliation: Jun. 16, 2026 Karal Oberdier Attorney Florida Rick Scott became Senator with the money he stole. Grift is rife in the country. Do not allow this

Sent from my iPhone
Karal B Oberdier

Karen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 16, 2026 We do not need to go backwards here. Keep our reports quarterly.

Sent from my iPad

Karen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 16, 2026 Keep the reporting the way it is. The consumers deserve to be informed.

Sent from my iPad

Karen & Roger Lateiner — Jun 16, 2026
Subject: S7-2026-15 From: Karen & Roger Lateiner Affiliation: Jun. 16, 2026 Quarterly reporting must remain in place to insure accountability.

Karen Lateiner

Karen Anderson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Anderson Affiliation: Jun. 16, 2026 Karen Anderson
Retired Engineer
Pinellas Park, FL
Avg Individual Investor

I bellieve that reporting should remain quarterly.

Across the world the markets that require quarterly reporting have consistently commanded the richest valuations over decades. The markets that settle for twice a year sit at a discount, where the U.S. also sat during its own short-term semi-annual era (1955-1970).
My new financial advisor recommends the continuation of quarterly reporting to help me determine changes I should consider for my short-term and mid-term investing and withdrawal planning.

For most public companies, quarterly reporting remains the standard recommendation over semi-annual reporting due to higher analyst coverage, greater investor trust, and better market liquidity.

Karen Blackwell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Blackwell Affiliation: Jun. 16, 2026 Quarterly reporting forces companies to be and stay transparent. In an age where technology is changing rapidly, companies are used to reporting and most have sophisticated ERP systems that make the quarterly reporting almost effortless. I have worked in corporate America for over 40 years and have implemented many of these systems. Quarterly reporting does not increase their costs but serves to keep them on their toes, stay honest with their results, and limits the ability to play games with stock prices.

Thank you,

Karen Blackwell
Retired Director of IT and Business Operations

Sent from my iPad

Karen Bonomo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Bonomo Affiliation: Jun. 16, 2026 This is the OPPOSITE of what companies should be doing.

Sent from my iPhone

Karen Calhoun — Jun 16, 2026
Subject: S7-2026-15 From: Karen Calhoun Affiliation: Jun. 16, 2026 The pervasive and detrimental impact of financial fraud demands immediate and comprehensive action. It is my firm conviction that enhanced measures for transparency and accountability are paramount to safeguarding our economic integrity and restoring public confidence.

I strongly advocate for the establishment of more rigorous and frequent oversight mechanisms, specifically suggesting a mandatory quarterly reporting standard across relevant sectors. Such a proactive approach would significantly bolster efforts to detect and prevent fraudulent activities before they inflict widespread damage.

Moreover, the legal framework must unequivocally reflect the gravity of these offenses. Perpetrators of fraud should be subject to substantial punitive measures, including significant custodial sentences, to serve as a powerful deterrent and to ensure justice is adequately served. Concurrently, an aggressive and dedicated process for asset recovery and victim restitution is critical. It is imperative that all feasible steps are taken to trace and return misappropriated funds to their rightful owners, thereby mitigating the financial harm suffered and reinforcing the principle that illicit gains will not be tolerated.

Karen Cary — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Cary Affiliation: Jun. 16, 2026 It needs to stay quarterly. We have been screwed enough.

Sent from my iPhone

Karen Erasmus — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Erasmus Affiliation: Jun. 16, 2026 I'm tired of businesses not being open and upfront. Things like this make it too easy to cheat and work the system. The tax payers and the little guys pay the price. Karen Erasmus Retired Product Designer

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Karen Evans — Jun 16, 2026
Subject: S7-2026-15 From: Karen Evans Affiliation: Jun. 16, 2026 I am a senior from Illinois and definitely need to get quarterly reports. It's much easier to keep track of everything! Thanks! Karen Evans

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Karen Everett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Everett Affiliation: Jun. 16, 2026 Karen E.; inspector; it takes away transparency. Why would you not want businesses to be more transparent? If you want to change the time frame, make it every month. You're helping the rich get richer with the direction you are moving to. Bad idea.

Karen Fell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Fell Affiliation: Jun. 16, 2026 disclosure

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Karen Gainer Starcher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Gainer Starcher Affiliation: Jun. 16, 2026 It works-why change? Transparency!

Karen Gill — Jun 16, 2026
Subject: S7-2026-15 From: Karen Gill Affiliation: Jun. 16, 2026 No, no, no, NO!! The original policy was established for a reason, and that reason has not changed. If anything, even more controls and transparency are needed. The current administration has already done so many things to hurt the average American citizen. Please do not add another bad choice!,

Karen Gill
Oxford MS

Karen Grace — Jun 16, 2026
Subject: S7-2026-15 From: Karen Grace Affiliation: Jun. 16, 2026 I strongly oppose the proposed rule S7-2026-15
Quarterly gives more stability to our states & our country. Plus most likely more accuracy in reporting also and less fraud
Karen Grace

Karen Helm — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Helm Affiliation: Jun. 16, 2026 Keep quarterly reports coming!!
Karen Helm, Realtor & stock market investor - we want to keep up!
Re/Max Properties East
Louisville, KY

Sent from my iPhone

Karen Hight — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Hight Affiliation: Jun. 16, 2026 I am sure this is all about the "president" rigging the stock market in his and his rich friends favor. Cutting reporting by 50% makes no sense except for those wanting to hide their insider trading. Those of us regular people who have investments need the billionaires to quit massaging the long held rules in their favor.

I am 100% AGAINST this change of cutting reporting by 50%. Keep it QUARTERLY!!!

Thank you,
Karen Hight

Karen Hoke Van Luvender — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Hoke Van Luvender Affiliation: Jun. 16, 2026 In this period of time we are too fraught with fraud to give up regulations that work right. We need quarterly reports to protect the small retail investor. Please keep the reporting requirement as it is for now.

Sincerely Yours,

Karen Hoke Van Luvender

Karen Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Jones Affiliation: Jun. 16, 2026 Me as an American believes transparency is best to ensure that they don't hide what Americans have a right to know,

their are so many violations going on in this country they can't be trusted.Stop it .Now

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Karen Kuriagimbel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Kuriagimbel Affiliation: Jun. 16, 2026 We want quarterly reports!!!
Karen KuriaGimbel
Retired
I live on investments and pension based in investments

Sent from my iPad

Karen LaCroix — Jun 16, 2026
Subject: S7-2026-15 From: Karen LaCroix Affiliation: Jun. 16, 2026 Quarterly reporting is important to keep investors informed and to ensure accurate reporting. Please DO NOT remove this critical requirement!

Karen LaCroix
214.755.0907

Karen Lusk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Lusk Affiliation: Jun. 16, 2026 Reporting twice a year is unacceptable. Quarterly reports are needed for those of us who are small investors. Do your job. I always get monthly reports from my financial investment companies. With AI, why can’t you at least maintain the quarterly reports, and go monthly.

Sent from my iPhone

Karen Lynster — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Lynster Affiliation: Jun. 16, 2026 I definitely want quarterly reporting to continue? keeps everything on the up and up and more transparent. The reporting was updated to this system for a good reason! again please continue quarterly reporting!

Karen Merrigan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Merrigan Affiliation: Jun. 16, 2026 Do not pass this. We already have too many smoke and mirrors. This would add to it

Sent from my iPhone

Karen Moreland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Moreland Affiliation: Jun. 16, 2026 My name is Karen Moreland I work as an interior designer and estimator in Winchester City and live in Frederick County and have been a customer of SEC for nearly 20 years. Quarterly meetings are important for the members of the cooperative to stay informed. They do not need to be cut in half to bi annual, effectively cutting in half the amount of information the cooperative receives. You must continue quarterly reports. Thank you.

Karen Nichols — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Nichols Affiliation: Jun. 16, 2026 Stick with quarterly reporting!! The proposal to switch is just the current politicians wanting more for them and less for everyone else.

Karen Reif — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Reif Affiliation: Jun. 16, 2026 I believe in more transparency not less. This seems counterproductive to those of us who have worked to secure our financial independence. Do not invoke the 1955 semiannual reporting!

Sent from my iPhone

Karen Reinhardt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Reinhardt Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING !!

Sent from my iPhone

Karen Sarachman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Sarachman Affiliation: Jun. 16, 2026 I am against reporting twice a year. Obviously a huge loss most people would never be able to afford to lose. Retirees, sick people, younger families, everyone would suffer. This was my hard earned money invested to prepare for my retirement and long term care. How dare you even suggest such an idea when it has already been proven it does not work. Not only in our country, but many others across the globe. This is not making our country great, but will make our country poor. KEEP QUARTERLY REPORTING!
Karen Sarachman
Retired
Florida

Sent from my iPhone

Karen Schultz — Jun 16, 2026

Subject: S7-2026-15 Comment From: Karen Schultz Affiliation: Jun. 16, 2026 Quarterly reports need to remain a requirement. Changing them to 2x a year has already proven problematic and hurts investors.

Karen Schultz, Retired. I'm not willing to lose money I worked so hard for due to this change.

Sent from my iPhone

Karen Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Smith Affiliation: Jun. 16, 2026 Don't stop this ever

Karen W. Smith
413 528 6874
413 854 7238

Karen Taghi Zoghi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Taghi Zoghi Affiliation: Jun. 16, 2026 Karen Taghi Zoghi, retired instructor, here. Reporting only twice a year is dangerous. Banks have to report monthly; how would you like it if your bank sent you statements only twice a year?
 Not at all, I imagine. KEEP IT QUARTERLY!

Yahoo Mail: Search, Organize, Conquer

Karen Turner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karen Turner Affiliation: Jun. 16, 2026 Must continue quarterly reporting!!!

Karen Van Duyn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Van Duyn Affiliation: Jun. 16, 2026 Keep it -as much transparency as possible.

Sent from my iPhone

Karen Vinyard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Vinyard Affiliation: Jun. 16, 2026 I'm Karen Vinyard, I am disabled.
Nooo !! Keeping it quarterly maintains visibility, honesty and the ability for all Americans to see how we are doing financially. Don't let them put a blindfold over our eyes so they can rob us more! 👀

Karen Wagner — Jun 16, 2026

Subject: S7-2026-15 From: Karen Wagner Affiliation: Jun. 16, 2026 Keep the quarterly reports to keep people honest.

Karen Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karen Walker Affiliation: Jun. 16, 2026 Informed investing matters. Timely information matters. Investors deserve to know how companies they want to invest in are performing. DO NOT change that information frequency to anything less than quarterly. It harms the public.

Karin Sinniger Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Karin Sinniger Investors need and deserve more transparency not less. The UK went down this road and it didn't lead to UK companies being more long term minded: they just pocketed the cash savings. With AI, it is easier and cheaper than ever for companies to prepare the requisite filings, so why reduce them?

Karin Ward — Jun 16, 2026
Subject: SEC formally proposes Rule S7-2026-15 From: Karin Ward Affiliation: Jun. 16, 2026 My name is Karin Elaine Ward. I am an attorney for another federal agency. I am in favor of maintaining quarterly reporting for companies on US exchanges. The UK and EU have already studied the issue of semi-annual reporting and they found no meaningful improvement in long term investment behavior. If you are trying to encourage long term investment behavior then you need to initiate discussions with the financial industry about how to educate the American population of the long term benefits of capital investments in the stock market. My father's first job out of college was as a gym teacher in Chicago, Illinois. He then started a job as a Coca-Cola salesman just as segregation was coming to an end. He always received a portion of his salary in Coca-Cola Stock. Throughout his 25+ years with the Coca-Cola company he never touched his stock until he had to pay for my college tuition. He liquidated his Coca-Cola stock and created a portfolio under the guidance with an investment manager. With those funds my parents were able to retire in physical and financial comfort. They really had the retirement of their dreams. It was more than they ever could have dreamed of when they were growing up in segregated communities in Knoxville, TN. Part of what helped the value of my father's stock to grow were the Cola Wars between Pepsi & Coca-Cola in the 1980s and 1990s. Coca-Cola' stock doubled as the stock split and tripled which is highly unusual for a stock. The key in attaining greater value from the Coca-Cola stock besides buying low was my father's ability to just hold the stock for over 20 years. When i was in middle school, my 7th grade teacher at Plum Grove junior high in the Chicago suburbs, wanted all of her students to learn how to build stock portfolios. At the time either the New York Times or the Wall Street Journal used to have a stock portfolio contest where professional and amateur investors had an opportunity to build a $100,000 mock stock portfolio. The performance was followed for about 4 to 6 weeks and then a winner was declared. Can you imagine the bragging rights on winning that contest. As students we did not enter the contest but we could sit on teams in our classroom and we could play along to create portfolios and watch out performance for the length of the contest. And we could compare our performance to those who were competing in the contest. My whole point with this story is not to just brag about my dad but to say if you want to encourage long term investment among the American population it begins with educating the American population. I have been able to learn about stock investing in school. I have worked for an investment management company in Chicago called Holland Capital Management where I could speak with investment managers and research analysts

about their stock picks to see what they valued. I have even volunteered with the Securities and Exchange Commission after my first year of law school at Howard University school of Law. All of those experiences convince me of the value of quarterly reporting. When I worked at Holland Capital Management, not only did they pour over the quarterly reports issued by companies and participate in dog and pony shows sponsored by public companies. They also poured over the comments provided by Alan Greenspan who headed up the Fed at the time. We all know the speeches of those from the Fed are cryptic. My concern is that is you change from quarterly to semi-annual reporting then you are changing the nature of company reporting. I am concerned that company reporting may become as cryptic and challenging to decipher as fed press conferenes and speeches. I am certain you know of many ways to address long term investments but I throw my hat in the ring of encouraging greater efforts to educate the American population of the benefits of equity and bond investments.

But back to what happens when there is a change from quarterly reporting to semi-annual reporting, there is greater stock price volatility and over reaction when company reports are issued. Singapore which is a country where semi-annual reporting was implemented is currently trying to reverse course.

Compliance savings will be modest. There is a concern about legal and accounting fees as these fees only continue to rise. But those costs are modest in comparison of the cost of allowing scandals to linger and fester fro 6 months. There is a lot that can go wrong in 6 months but I suppose we know from scandals in the past whether they are Enron or Worldcom or Adelphia, the issues linger for years in plain site until the wheels come off the company and it tanks. I feel having quarterly reports helps to investigate those issues. If we move to semi-annual reporting there will be less information to determine what went wrong or what was hidden. YOur organization knows better then I do how you go about investigating a company when there is fraud or improprities, but certainly having a wealth of financial data filed with your organization must be helpful for determining what went wrong. Quarterly company reports should be maintained.

We have to be the wall that prevents a rush to the bottom when it comes to securities regulation. To argue that there is a global standard does no one any good if we do not address whether that global standard is the appropriate qualitative standard. The United States has one of the largest capital markets in the globe, for that reason so we ensure adequate oversight of the capital markets we should maintain quarterly reports. Rigourous discussion should be had regarding whether the volume of trades and capital that moves through transactions in this country is comparable for those countries who have semi annual reporting.

We have to address the reality that the 10,000 hour rule is real. Most definitely this is the least securities laden argument that you might see. But I am resolute in this concept. The more we do something the better we become at it. Practice makes perfect is the idea here. One of my favorite documentary films is Jiro Dreams of Sushi. It is the story of a Japanese World War II veteran who returns to his home after World War II and he opens a sushi restaurant. Every day he wakes up, goes to the fish market, selects his fish for day, he returns to his restaurent to prepare the meals for the day. At one point in the film, Jiro says success is doing the same thing every day. Jiro Ono is a Michelin 3 star chef. He turned 100 years old in 2025 and he continues to do the same thing every day. At some point when he passes away one of his sons will take over his restaurant. My argument with this story is that we should not do less. We should do more or at the very least remain as we have it with our current quarterly reporting process. We gain a certain expertise by doing the same thing every day. We gain expertise, skill and craftmanship when we maintain what we have created. There is a certain predictability which businesses like. We (businesses and indivdual invstors alike) are familiar with the quarterly reporting process. I worry about how people may take advantage of

the semi annual reporting process. The 10,000 hour rule is real there are no short cuts. When we reduce from quarterly reporting to semi-annual reporting we reduce the number of hours we can accrue in developing expertise in this craft. I would encourage us to maintain the quarterly reporting process. I have nature photography as hobby. This is another area where the 10,000 hour rule becomes apparent. The more nature photos i take in various types of light of various types of topographies the better i become at the craft. More in some respects is better than less.

Ultimately why do I care. Some of pondered that if there are fewer company reports it will change the trajectory of the stock market. Some state it could result in lower performance redults. As someone who spent about 20 years being underemployed in retail jobs before returning to an attorney position. I like many others have made our investments into the capital markets by relying on information contained in quarterly reports. At this point, I am investing as much as i can in the capital markets to just have a normal retirement. To be able to have a home that is paid off and to be able to take care of medical costs. I am a single female who more than likely will not marry at this stage of my life since I am in my late 50s. I have 15 years left to work and save for my retirement. Certainly I am vested in my projections. But my projections are based on a quarterly reporting process not a semi-annual process. I worry about the instability (price volatility) that will be introduced into the capital markets with a new reporting process that investment managers have to learn to manage that investors have to learn how to manage. I am concerned about this volatility when we have relative stability in our capital markets. Reliability can be good. So, I am concerned because I am an investor in the capital markets and I hope to have enough money to retire. Nothing lavish. I hope to grow my own vegetables. I hope I have a home with a yard somewhere in the Midwest with a garden. I hope to garden year round (a small greenhouse). Nothing lavish. I care because it impacts my future as well as other investors.

Sincerely, Karin E Ward

KARINA SANDEN — Jun 16, 2026
Subject: S7-2026-15 Comment From: KARINA SANDEN Affiliation: Jun. 16, 2026 This definitely sounds like you are trying to cheat the common man out of even more. You need to continue quarterly reporting.
Karina Sanden

KARL KOOVITS — Jun 16, 2026
Subject: S7-2026-15 Comment From: KARL KOOVITS Affiliation: Jun. 16, 2026 Karl Koovits small business owner,
My entire retirement is reliant upon quarterly information. The change may be devastating to small investors like myself. Please vote no.

Sent from my iPhone

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karuni604 — Jun 16, 2026
Subject: S7-2026-15 Comment From: karuni604 Affiliation: Jun. 16, 2026 Karen Stallard medical technologist

Keep it quarter. I hate being left in the dark. Three months long. Six months? We all know that the economy can shift drastically.

Karyn Ball — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Karyn Ball Affiliation: Jun. 16, 2026 Please,please continue to report at the minimum quarterly!! My name is Karyn Ball. I live in Washington state. I am a BSN, RN. My portfolio cannot afford any more reductions!! I am hoping to retire very soon, social security is already so minimal and not keeping up with inflation at all. I am fearful of retiring entirely due to the huge inflation from the last several years. Please continue to report quarterly i do not want to have to continue working into my 70's.

Karyn Kloumann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Karyn Kloumann Affiliation: Jun. 16, 2026 The financial markets need more transparency, not less. As an outsider to the markets, it is already oblique and appears to favor insiders. I'm already worried about my investments, and want to see quarterly reports. —Karyn Kloumann, self employed

Get Outlook for iOS

Kat Lyons — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kat Lyons Affiliation: Jun. 16, 2026 I am Kathleen Lyons, a retired human services worker and advocate for people with disabilities. I live a very modest lifestyle. I am getting along okay, but medical bills are starting to mount up. I live on Social Security and a bit of income from investments. I can't afford to take a hit because of changes in reporting. If it ain't broke, don't fix it!

Sent from my iPhone —Kat

Kat Wynne Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kat Wynne Roberts Affiliation: Jun. 16, 2026 Keep the corporations accountable!!

Kathleen Wynne Roberts

Kate Kinney — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kate Kinney Affiliation: Jun. 16, 2026 I believe it is critical for the SEC to stick with the current model of quarterly reporting. We continue to lose all transparency and all input from the citizens of our country. Please do not put one more nail in our coffin by changing the reporting requirements back to semiannual.

K8 Kinney

Kate Kzeski — Jun 16, 2026
Subject: S7-2026-15 From: Kate Kzeski Affiliation: Jun. 16, 2026 It is ridiculous to consider lessening the reporting requirement for statements and the jail time required for fraudulent statements. It must be kept where it is or increased to dissuade devastating fraud.
Thank you,
Kathryn Kzeski
Lansing, Michigan

Kate Phillips — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kate Phillips Affiliation: Jun. 16, 2026 My Vietnam veteran husband, Bill, and I are retired. He was a pipefitter in Whiting and I a secretary in Porter County, Indiana. We were frugal all our lives so our two children could go to college. We have some investments and 529 accounts for our grandchildren. Bill now has Alzheimer's. We are counting on our investments to help pay for the care Bill will need in the future and should be able to rely on those investments. The SEC serves as a government watchdog and can certainly be more effective in that role by keeping quarterly reporting. Nothing good will come from less than that. Please care enough to do all you can to protect the investments we and so many others have worked for in our attempt to be self sufficient, responsible citizens of this country.
Kate and Bill Phillips

Kate Shaw — Jun 16, 2026
Subject: S7-2026-15 From: Kate Shaw Affiliation: Jun. 16, 2026 There’s no evidence we should trust CEOs to be honest. It’s always the best policy to check for adherence to the rules and the laws.

Sent from my iPhone

Katharine Hoover — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Katharine Hoover Affiliation: Jun. 16, 2026 Katharine Hoover, retired teacher, Oklahoma First, If the SEC continues to follow their primary mission, they will continue requiring quarterly earnings. Those times the current president was able to alter corporate earnings for borrowing purposes and for tax purposes has been discovered, in part, through quarterly reporting. I have become aware that Trump is forcing departments to acquiesce to his demands. He acts as an overlord to every federal agency. I am certain this idea of changing reporting to twice annually rather than 4 times is one that Trump is expecting to occur because it will benefit him personally. History of both methods make it clear there is value for investors and consumers. I am a retired teacher in a staunchly conservative state. It is also last in education and teacher's pay, as well as a few other areas. One area that has survived by being separate from the state is teacher retirement. However, investments effect us too, esp as the president does things that hurt revenue, social security, and whatever might help any of us. His mercurial behavior, his

demands that make no sense, his lies about everything, make this country weaker, poorer, cheaper. Don't make decisions based on what our mad-man in charge wants. I can't afford any retirement losses, please don't decide to make it harder on all the retired people. We don't have time to make it up.

Katherine Brandt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katherine Brandt Affiliation: Jun. 16, 2026 My name is Kate Brandt and I work for the City University of New York. As a 65 year old close to retirement, I will be reliant on a portfolio built on stocks. Quarterly reporting is one of the ways government can keep companies accountable to those who own these portfolios. Please do not remove laws that protect citizens, especially in this precarious economy,

Kate Brandt

Katherine Brzozowski — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Brzozowski Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I believe the quarterly reporting of publicly traded companies is essential to a stable and healthy market. Companies owe investors a clear eyed view of their finances and businesses performance. It holds them accountable and is good for media, investors, and industry. Media write stories using this data and that helps traders make informed choices. Investors can feel secure putting money in a business because they can see the reports for themselves. And industry can see how their peers are doing and make better market choices according to trends and competition.

information is power. Don't let big business hide their books from investors.
Thank you for reading. Kat B.

Katherine Doornink — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katherine Doornink Affiliation: Jun. 16, 2026 Trying to rip off the comman man again!

Sent from my iPhone

Katherine Ellman Motley Fool Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Katherine Ellman Individual investors will be at a greater disadvantage than they already are if the quarterly financial results of public companies is changed to semi-annually. You will be cutting our important factual information in half.

Katherine Hake — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katherine Hake Affiliation: Jun. 16, 2026 NO NO NO! Stop every attempt of the rich to hide their wealth and not be taxed!! Clean, clear transparency for

everyone! Especially, the rich!

Sent from my iPhone

Katherine Meyer — Jun 16, 2026
Subject: S7-2026-15 From: Katherine Meyer Affiliation: Jun. 16, 2026 We have enough corruption in this world. Even being suspected would be tortuous. Plus everything electronic is moving faster than ever. Keep everything clear and under light. Quarterly Reports, Please. It’s the right thing to do.

Kath's IPhone

Katherine Morris — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Katherine Morris Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need more regulation. Not less. Take action and make transparency the priority. There are too many bad actors in the finance industry. Do not give them cover for their bad acts.

Katherine Scott — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katherine Scott Affiliation: Jun. 16, 2026 I rely on quarterly information to make financial decisions.
K. Scott, Retired investor

Sent from my iPhone

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katherinecottam7 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: katherinecottam7 Affiliation: Jun. 16, 2026 Going backwards is never a productive move. We have already proven semi annual reporting didn't work. No need to repeat the mistake. Enough people are already struggling. We thought we were in good shape when we retired and the present economy has proved us wrong. Stop going backwards, stop making things worse and start basing your decisions on what us best for the working and middle class people of this country. We are what keeps this country moving.

Sincerely,
Katherine Cottam
14771 Justice Xing
Broadway, VA. 22815

Sent from my Galaxy

Kathi Gillin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathi Gillin Affiliation: Jun. 16, 2026 Quarterly!!!!!!

Sent from my iPhone

Kathie Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathie Clark Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING.,. DON'T LET GOVERNMENT HIDE THEIR ACTIONS !!!!

Kathie Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathie Clark Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING... DON'T LET GOVERNMENT HIDE THEIR ACTIONS !!!!

Kathie Nathaniel — Jun 16, 2026
Subject: S7-2026-15 From: Kathie Nathaniel Affiliation: Jun. 16, 2026 Do not change

Sent from my iPhone

Kathleen Bartholomay — Jun 16, 2026
Subject: S7-2026-15 From: Kathleen Bartholomay Affiliation: Jun. 16, 2026 I see no reason to change the schedule. It should be left as is: Quarterly.

K. Bartholomay
Greenwich NY

Kathleen Boland — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathleen Boland Affiliation: Jun. 16, 2026 Leave this quarterly. In computer age it shouldn’t cost companies or SEC a nickel more to report !

Kathleen Cox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathleen Cox Affiliation: Jun. 16, 2026 Quarterly reporting is crucial to keeping retailers honest. Kathleen

Cox, educator and consumer. This current administration seems hell bent on enabling corruption. It must be stopped!

Kathleen Donnelly — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathleen Donnelly Affiliation: Jun. 16, 2026 I don't like it. Leave it where it is!

Sent from Kat Donnelly Art

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kathleen dugan — Jun 16, 2026
Subject: S7-2026-15 Comment From: kathleen dugan Affiliation: Jun. 16, 2026 We need to keep quarterly reports . The proposed change is ludicrous, and once again benefits corporations .

Sent from my iPhone

Kathleen Gabriel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathleen Gabriel Affiliation: Jun. 16, 2026 I am retired, living on Social Security. I need quarterly reporting so I can see what my holdings are really doing. At my age I can't afford any semi-annual surprises.
Thank you.
Kathleen Gabriel

Sent from my iPhone

Kathleen Harold — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathleen Harold Affiliation: Jun. 16, 2026 Keep Quarterly reporting. We deserve transparency!

Sent from my iPhone

Kathleen Hoynes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathleen Hoynes Affiliation: Jun. 16, 2026 Hiding the 'books', statements from customers/clients/financial organization/stock holders is, or should be Illegal! This proposal continues the scamming of America. Another Grifter cop out by the Trump administration to scam 'we the people'!
I watch How representatives vote, and do not listen to the lying promises, rarely kept, and I vote accordingly.

Kathleen Hoynes, Independent Childcare Consultant, and angry constituent in PA

Kathleen Koss — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathleen Koss Affiliation: Jun. 16, 2026 Keep the reporting quarterly.
Greed is not good, but it’s been around forever and getting worse under the Trump Regime.
Keep it up and all of you thieving magpies will wind up behind bars.
Sincerely,
Kathleen Koss
An overtaxed 73 year old Central New Yorker
(315) 391-3016

Sent from my iPhone
Kathleen T Koss

Kathleen McArthur — Jun 16, 2026
Subject: S7-2026-15 From: Kathleen McArthur Affiliation: Jun. 16, 2026 And this country is blaming fraud on all the wrong people!

Yahoo Mail: Search, Organize, Conquer

Kathleen McGuiness Williamson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathleen McGuiness Williamson Affiliation: Jun. 16, 2026 I am Kathleen Williamson, a retiree in Pinellas Co., Florida. I strongly object to changing companies reporting from quarterly to semiannual. The facts show investing returns during 1955 to 1970 declined when the U.S. changed reporting to semiannual. Otherwise returns were flourishing since 1939's quarterly reporting. SEC it is foolish idea to change.

Kathleen Spiers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathleen Spiers Affiliation: Jun. 16, 2026 Knock this greedy BS off!
You all are so rich you could take care of the debt for the entire country! ENOUGH IS ENOUGH! PAY WHAT YOU OWE@

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kathleen tanner — Jun 16, 2026
Subject: S7-2026-15 From: kathleen tanner Affiliation: Jun. 16, 2026 CEOs drive the bus and all corpo

rate behavior...keep them responsible.

Kathleen Vernacchio — Jun 16, 2026
Subject: S7-2026-15 From: Kathleen Vernacchio Affiliation: Jun. 16, 2026 Kathleen Vernacchio Homemaker

Maryland

Quarterly reports are important because they force CEOs to be accountable for the companies they oversee. Responsable individuals want to know that the companies they are investing in care enough to be vigilant about how their companies are doing business. A lot of people these days receive their correspondence electronically so I don’t see any undo burden for these reports to remain quarterly.

Kathleen Vernacchio
Sent from my iPhone

Kathleen Weigel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathleen Weigel Affiliation: Jun. 16, 2026 I prefer quartetly reports!

Kathy Weigel

Kathryn Brencick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathryn Brencick Affiliation: Jun. 16, 2026 I'm seriously considering pulling completely out of the market because of so much insider trading. The proposed six month reporting might just put me over the edge. I think you should not approve this. Seems to benefit corporations over investors. That's my two cents. Thanks for your time.
KLB 75 yr old retired.

Kathryn Guggenmos none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kathryn Guggenmos I do not support the proposed change allowing public companies to file financial reports twice a year instead of quarterly. The SEC's own data shows that individual investors own the majority of shares in smaller public companies, the ones most likely to take the new option. We would lose the most information about exactly the companies we own. If companies expect individual investors to trust them with their money, they should gladly provide us quarterly reports for the sake of accountability.

Kathryn J Patton Age 79, Retired RN — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kathryn J Patton The NYSE’s standard is Quarterly. My investments allow me to stay in my own home which needs continual upkeep to maintain its value.

Kathryn Myers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathryn Myers Affiliation: Jun. 16, 2026 Are you serious? How many more ways can companies find to screw over those who invest in them. You make enough profit without screwing over investors. Keep quarterly reports! Actually, monthly would be even

better!

Thank you,
Kat Mye

Kathryn Sheppard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathryn Sheppard Affiliation: Jun. 16, 2026 Leave it alone. Stop stop being si greedy and croupt. I say no. Leave as it is.

Kathryn South — Jun 16, 2026
Subject: S7-2026-15 From: Kathryn South Affiliation: Jun. 16, 2026 Companies must continue to have quarterly reports to keep them accountable and transparent.
We are living in a time of corruption and greed and to think companies won't take advantage of this loop hole is very naive and completely dishonest. Quarterly reporting must stay intact!

KaThryn Switzer — Jun 16, 2026
Subject: S7-2026-15 Comment From: KaThryn Switzer Affiliation: Jun. 16, 2026 This proposal only benefits insiders, not the average investor. It shrouds the company's performance in secrecy. How can one invest wisely if they are left in the dark about a company's performance?

Sincerely,
KathrynSwitzer

Kathryn Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathryn Wilson Affiliation: Jun. 16, 2026 Clearly financial institutions are trying to hide fees and failures. Quarterly reports have been the standard for a long time. Unacceptable charge. I will vote against anyone supporting this bill

Sent from my iPhone

Kathryn “Kate” Sibley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathryn “Kate” Sibley Affiliation: Jun. 16, 2026 Reducing SEC reporting requirements just stinks; it would allow corporations to get away with too much of investors’ money.

—Kathryn Sibley, retiree with a small investment (that I can’t afford to lose)

Sent laboriously from my 📱

Kathy Arya — Jun 16, 2026
Subject: S7-2026-15 From: Kathy Arya Affiliation: Jun. 16, 2026 My name is Kathy Arya.
I am a nuclear medicine technologist in the DFW, Texas location. I am a wife, a mother, a daughter, a grandmother, a sister and an aunt.

I am a healthcare
professional who dedicates my work to helping people in dire health situations such as cancer and dementia.
I will be 60 later this year.
Through my life experience I can say, the implementation of this change will not only effect the financial future
for me, but for my loved ones.
This change can change the outcome or end life survival and care. It enfoces the desire to inject class wars further into society.
It opens the door to fraud and theft. The laws were implemented for a reason. Removing
them makes no other sense than to defraud the general public.

I am against the change.

Yahoo Mail: Search, Organize, Conquer

Kathy Bandstra — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Bandstra Affiliation: Jun. 16, 2026 Keep quarterly reports so we know hoe our money is fairing.

Kathy Bandstra

Kathy Boyd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Boyd Affiliation: Jun. 16, 2026 The most important thing any business can be is transparent, otherwise it loses credibility and consumer confidence. No to the dark periods.

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kathy cauwels — Jun 16, 2026

Subject: S7-2026-15 Comment From: kathy cauwels Affiliation: Jun. 16, 2026 Keep Quarterly reporting, how can I manage my retirement and other accounts proactively without quarterly reporting? This is you playing with my savings here!! This is MY LIVELYHOOD you are playing with. And it is WRONG

Sent from my iPhone

Kathy Clevenger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Clevenger Affiliation: Jun. 16, 2026 We need quarterly reporting. Do not change it back to semi annual, it would ruin our system.

Kathy DeSantis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy DeSantis Affiliation: Jun. 16, 2026 Keep them coming four times a year!

Sent from my iPhone

Kathy DiMenichi — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy DiMenichi Affiliation: Jun. 16, 2026 Do not make a change that would wipe out my savings.

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kathy fishman — Jun 16, 2026
Subject: S7-2026-15 From: kathy fishman Affiliation: Jun. 16, 2026 There is no downside to having executives attest quarterly to the truthfulness of material facts. We've seen what happens without oversight, and the guardrails are necessary. What reason could there possibly be for getting rid of quarterly reports? Nothing that benefits investors.
Kathy Fishman, Scottdale, AZ

Sent from my iPhone

Kathy Florczak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Florczak Affiliation: Jun. 16, 2026 The quarterly report is in our best interest for people and needs to not change .
Thank you Kathy Florczak

Kathy Fontaine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Fontaine Affiliation: Jun. 16, 2026 Leave it as it currently is. More oversight is good.

Sent from my iPhone

Kathy Garrett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Garrett Affiliation: Jun. 16, 2026 Kathy Garrett - retired,
Sevierville, TN. Semi- annual reporting results could potentially cost me a large percentage of my earnings via my retirement account. Please leave reporting on a quarterly basis.

Kathy Giebutowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Giebutowski Affiliation: Jun. 16, 2026 This is the type of decision that could put this country into a depression. Keeping information private longer only helps the small handful of people with access. Insanity!

Kathy Goings — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Goings Affiliation: Jun. 16, 2026 Quarterly reporting is a necessity for ACCOUNTABILITY!

Kathy Haywood — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Haywood Affiliation: Jun. 16, 2026 My assessment of the proposed strategy reveals significant concerns, particularly regarding its viability for individual investors with limited capital. Drawing from historical challenges, notably those encountered in the 1970s, I believe this approach poses undue risk for smaller portfolios. The current economic climate only exacerbates these inherent vulnerabilities, making it difficult for non-institutional investors to navigate effectively without advanced resources. Therefore, I cannot support its adoption and instead advocate for more stable, transparent investment models that better protect all participants.

Kathy Johansen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Johansen Affiliation: Jun. 16, 2026 Responsibility. It keeps you honest. And if you are not honest we don’t want you. Kathy johansen, retired. American. If you are in power over the American people we should be able to trust you to do what is honorable.

Sent from my iPad

Kathy Johnson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Johnson Affiliation: Jun. 16, 2026 Investors who have consciously invested steadily over the years deserve to receive quarterly feedback on corporate performance.
DO NOT change to less feedback.

Sent from my iPhone

Kathy Jones — Jun 16, 2026
Subject: S7-2026-15 From: Kathy Jones Affiliation: Jun. 16, 2026 There should be more safeguards against fraud, not less. The laws are in place because people cannot be trusted and thousands gave been defrauded of their life savings.

Kathy Jones
429 Timberwood
Enid OK 73701
918-520-3654

Sent from my iPhone

Kathy Kaatz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Kaatz Affiliation: Jun. 16, 2026 I want quarterly reporting to continue to enable the best information possible to make the best personal financial decisions. Thank you, Kathy Kaatz

Sent from my iPhone

Kathy MacCarthy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy MacCarthy Affiliation: Jun. 16, 2026 It is important to keep SEC reporting by companies quarterly so that there is less opportunity for everyday investors to be taken advantage of by big corporations and less time for fraud to balloon into a greater disaster for investors, e.g. Enron. A lot can happen within a company in six months that should not be hidden from everyday investors. The “optional” aspect is a sham and I am sure everyone knows it would not be optional for long but rather soon become the norm for all businesses which would not be good for consumers. Any potential savings from less frequent filing would be relatively small and most likely end up in the company’s pockets and not the investor. I am retired and depend on the money I have been saving and investing all my life to continue to live a productive and fulfilling life. I have witnessed big corporation fraud and the 2008 fallout and don’t want to risk similar situations in the future. Maintain quarterly filing by public companies. It is not right that while the executives, lawyers, and big institutional investors still know exactly how the business is doing, investors like myself would be the last to find out. This is a huge disadvantage that I am sure the SEC is aware of. Thank you.
Kathy MacCarthy, Social Worker

Kathy Maher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Maher Affiliation: Jun. 16, 2026 We need tighter regulation of corporations, don't let them operate in the dark to rob us blind.

Yahoo Mail: Search, Organize, Conquer

Kathy McConnell — Jun 16, 2026
Subject: S7-2026-15 From: Kathy McConnell Affiliation: Jun. 16, 2026 Even quarterly isn't enough.

Kathy Raimondi — Jun 16, 2026
Subject: S7-2026-15 From: Kathy Raimondi Affiliation: Jun. 16, 2026 CEOs cannot be trusted and should have to report quarterly as part of the 98% I do not want CEOs to be able to slip under the radar

Sent from my iPhone

Kathy Ray — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Ray Affiliation: Jun. 16, 2026 Kathleen Ray retired. Quarterly reports are vital to keep investors, especially small ones like me, informed. The more sunlight, the more trust in the system! Please keep quarterly reports!

Kathy Schmitt — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Schmitt Affiliation: Jun. 16, 2026 I believe quarterly reporting keeps things more transparent and timely. My name is Katheryn Schmitt. I am a widow and single parent of an adult child with a disability and I am raising a grandchild. I am 67 years old. My late husband's retirement investments are my primary income. It's important that this funding stream remains as long as possible so I can meet my obligations. Every dollar counts. Quarterly reporting helps me make decisions about my money in a more timely basis. I cannot afford unnecessary losses.

Sincerely,

Kathy Schmitt

Kathy Sechowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Sechowski Affiliation: Jun. 16, 2026 Quarterly reporting must be retained. Any less will amount to highway robbery. It has been working just fine, therefore, it should continue. We do not need less transparency. In fact, the current economic mess calls for more. I am retired, so this is no time for all I've worked for and invested in to be diminished by thievery or cover-ups.
Kathleen Sechowski

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kathy smallwood — Jun 16, 2026
Subject: S7-2026-15 Comment From: kathy smallwood Affiliation: Jun. 16, 2026 Keep to quarterly reports!!!

Sent from my iPhone

Kathy Staub — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Staub Affiliation: Jun. 16, 2026 I am requesting businesses continue to be required to report to the SEC on a quarterly basis so I can make an informed decision regarding my investments.

Thank you,

Kathy Staub, LCSW

Sent from my iPad

Kathy Taylor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Taylor Affiliation: Jun. 16, 2026 This is wrong. Keep things as they are!

Kathy Thiel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Thiel Affiliation: Jun. 16, 2026 If anything corporations need to be more transparent! Say NO to quarter reporting

Yahoo Mail: Search, Organize, Conquer

Kathy Valley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Valley Affiliation: Jun. 16, 2026 Protect the ordinary investor! Quarterly reporting should remain in place.

Kathy Waters — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kathy Waters Affiliation: Jun. 16, 2026 Keep it Quarterly

Sent from my iPhone

Kathy Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kathy Williams Affiliation: Jun. 16, 2026 With ever-increasing corporate consolidation, mergers, and wealth (largely paid to executives and and board members, through salaries, bonuses, perqs, delayed stock holdings) regular stock holders and investors don't have the information they need to invest wisely.
Kathy Williams, Austin, Texas, retired journalist and legal researcher.
It matters because the more concentrated corporate wealth and power, the more they control every aspect of our lives. This is terrifying given the specter of rapidly escalating AI and its cost in water,

electrical power, air quality, farm land, sound and light pollution -- and security from surveillance.

Sent from my Galaxy

Katie Hynes — Jun 16, 2026
Subject: S7-2026-15 From: Katie Hynes Affiliation: Jun. 16, 2026 Quarterly reporting is essential to protect investors and the public. Trusting the good will of corporate CEOs and CFOs to tell the truth to the people using their stocks is naive and ineffective. We need to demand accountability on a regular basis.

Kathryn A Hynes

Katie Jacobs — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katie Jacobs Affiliation: Jun. 16, 2026 Keep the reporting quarterly. Katie Jacobs

Katie Jacobs

Katie O'Leary — Jun 16, 2026
Subject: S7-2026-15 From: Katie O'Leary Affiliation: Jun. 16, 2026 Keep quarterly reports. By reporting once a year, there are far more opportunities for coverups and dishonesty.

Sent from my iPhone

Katie Summer — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Katie Summer Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need more information, not less! As an investor, I use the quarterly reports to make important decisions on where I invest my hard earned money. This is so vital for me as a part of the middle class-this information is my ticket to retirement and taking care of my family down the road. Don't take away quarterly reports!

Katie Tibbetts — Jun 16, 2026

Subject: S7-2026-15 Comment From: Katie Tibbetts Affiliation: Jun. 16, 2026 Katie
I believe in transparency for public business. It needs to stay s it is as a quarterly statement. The people need to e aware of how their money is used.

Sent from my iPad

Katja Fried — Jun 16, 2026
Subject: S7-2026-15 From: Katja Fried Affiliation: Jun. 16, 2026 I remember the horror of Enron and even reflect upon it in the present. What happened was completely wrong, in every way.

We MUST hold these CEOs accountable. Millions of people's lives are at stake. For real. Halving the number of times CEOs have to verify numbers is a terrible way to hold them accountable.

The country does Not want this. The citizens of this country do not want this. Please make sure it doesn't happen.

Katy C — Jun 16, 2026
Subject: S7-2026-15 Comment From: Katy C Affiliation: Jun. 16, 2026 I, personally, think the SEC should require monthly statements, just like a bank. We have a right to know what's going on with our money and investments, as much as the main investors do.

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
Get Outlook for Android

Kay Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Anderson Affiliation: Jun. 16, 2026 Don't allow a blackout of information to investors. It is hard enough to trust the markets with what we have currently available. Don't not have the appearance to evil, by putting people in the dark.

Kay Cavin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Cavin Affiliation: Jun. 16, 2026 Catherine Cavin, Doctorate of Pharmacy

Why would you do this? We need to be informed what is going on?

Sent from my iPhone

Kay Curry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Curry Affiliation: Jun. 16, 2026 Nix Rule S7-2026-15 and keep quarterly mandatory reporting. There is now too much hidden. Keep the window open so we can see and respond appropriately within an acceptable time frame.

Yahoo Mail: Search, Organize, Conquer

Kay Dibb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Dibb Affiliation: Jun. 16, 2026 Kay Dibb
Retired
This will only escalate corruption. Let people know where money goes

Sincerely
K. Dibb
Turlock CA

Kay Fletcher — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kay Fletcher Affiliation: Jun. 16, 2026 I'm 73 and you are going to ruin my retirement with this crap! Keep quarterly reports!!!!

Kay Fletcher
Palm Coast, FL

Sent from Kay's iPhone

Kay Gilghrist — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Gilghrist Affiliation: Jun. 16, 2026 Kay Gilghrist, retired. My life savings is invested in honds and stock market. History shows companies need to be monitored to protect the little investors

Sent from my iPhone

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kay huff — Jun 16, 2026
Subject: S7-2026-15 Comment From: kay huff Affiliation: Jun. 16, 2026 Do not allow this new rule to go into effect.

Kay Kay — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kay Kay Affiliation: Jun. 16, 2026 It needs to stay as is. I have worked hard in education for very little pay and now will depend on my investments to retire. Companies come and go quickly these days so a change to something less than quarterly reporting could make a huge difference in amount of returns lost. America can't afford more people on welfare or homelessness due to losing money needed to sustain living in retirement.

Kay McMurry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay McMurry Affiliation: Jun. 16, 2026 Quarterly reporting is important for investors to keep track of what's going on with their investments, especially for the older people who are not necessarily tech-savvy.
Kay McMurry
Assistant Professor

Kay Sieverding — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kay Sieverding Affiliation: Jun. 16, 2026 Earnings reports should continue to be required ever quarter. With AI, it doesn't cost the companies anything to report quarterly instead of semi annually. To change the rule will make U.S. stocks less attractive to foreign investors and increase the fluctuations in expectation of earnings reports.

Kay Sieverding
31 Majestic Ave. Pelham NH 03076
6035087427
kay.sieverding@gmail.com

Kaye Myers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kaye Myers Affiliation: Jun. 16, 2026 Keep the playing field level! This economy, people's retirement and future stability rely on timely and accurate information. There is NO reason to extend the reporting period. Kaye Myers
Retired as former Office Manager ,. Project Manager and Personnel Administrator

Yahoo Mail: Search, Organize, Conquer

Kaylie Simpson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kaylie Simpson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
In this day and age, why on Earth would we want less transparency? The people have been demanding transparency in every aspect of our lives. For a while now. The people have spoken and you need to get on board because you do not act independently from the market, it is your job to monitor that market. There is no benefit or logic to cease doing quarterly reports. I was a bookkeeper beginning in middle school and going on for a good 10 years or so and I want a paper trail always. The people are demanding transparency and the receipts and paperwork from all of our institutions in America. Right now. We are out in the streets marching for it all the time. There is no logical reason or beneficial reason to not do any accountability reporting for 6 months at a time. That is too long, as you well know what can happen to a small business in 6 months time. It only means less accountability, lets sloppiness & fraud in the door. Why would we make CEOs less accountable right now, especially? This opens the door for not only the employees, clients, but, also the investors to be defrauded, lied to, & ripped off.
I have given you very solid reasons to reject this disgusting proposal. And of course, you do realize that every single individual that reaches out to you does so on behalf of their their community, family, & friends. I'm just the educated loudmouth of my small Alaskan town. I have 2 college degrees and lots of experience managing businesses and keeping paper trails. These companies, the large ones have more impact than the little welding shop I used to do everything for. I see no reason why they

should get away with defrauding people, and I would hope neither does this body.
If you have any logical arguments to my points, please email me at brujamuerta666@gmail.com
Thank you for your time,
Kaylie Simpson
Juneau, Alaska

Keith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Keith Affiliation: Jun. 16, 2026 Your proposed change to 6 monthly reporting ENCOURAGES “bad actors” to no longer act honestly and transparently. The ONLY benefactor of this proposal is big business. The retail investor will be disadvantaged.

Sent from my iPhone

Keith Baumann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Keith Baumann Affiliation: Jun. 16, 2026 I am an investor and retired CFO (closely held corp) and strongly oppose any reduction in reporting frequency. I will not invest in any company that fails to keep investors informed.

Get Outlook for iOS

Keith nelson Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Keith nelson What you would be doing is wrong.. regular information is critical

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Keith Renshaw — Jun 16, 2026
Subject: S7-2026-15 From: Keith Renshaw Affiliation: Jun. 16, 2026 We need to keep all people accountable for their actions! Period!!

Get Outlook for iOS

Keith Robins — Jun 16, 2026
Subject: S7-2026-15 From: Keith Robins Affiliation: Jun. 16, 2026 Keep quarterly reports !!

Kelley Bollinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelley Bollinger Affiliation: Jun. 16, 2026 A seasoned investor needs more information about a company’s financial performance, not less. Quarterly reporting lets

me see the performance of the venture and give a shareholder confidence that management is making positive adjustments based on that performance. We need more reporting not less.

Kelley Cowles — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kelley Cowles Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Why are you eliminating transparency and honest for all?
Keep the reporting as-is. We need information and honesty now more than ever.

Kelly The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kelly It is important for investors to receive as much information as possible in order to make sound financial decisions. Do not decrease the amount or quality of information available.

Kelly Boyd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Boyd Affiliation: Jun. 16, 2026 Quarterly reporting is essential! We need as much transparency as possible! 6 months is too long between reporting periods. Please do not allow this change. Companies report to their own management monthly, why would semi annual reporting benefit anyone except Companies trying to hide information?

Kelly Boyd

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kelly Boyd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Boyd Affiliation: Jun. 16, 2026 Quarterly reporting is essential! We need as much transparency as possible! 6 months is too long between reporting periods. Please do not allow this change.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kelly Bushouse — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kelly Bushouse Affiliation: Jun. 16, 2026 Reducing how often companies only reduces transparency and puts consumers at greater risk for exploitation and for losing our HARD EARNED SAVINGS. The government can’t keep selling the message of “if you

work hard then you'll be able to have a fulfilling life" when we ARE working hard but can't make a livable wage because corporations and their greed for even MORE endless profits. We can barely afford to have savings, but we invest it in corporations because that's the thing we've been told to do to grow it the fastest.
We're told to work hard, save our paychecks, and invest but now you're shooting that ability in the foot. But instead, corporations are prioritized over us just so they don't have to be as transparent and we lose money.

The American government is supposed to be FOR THE PEOPLE not for corporations. And this administration clearly only cares about corporations.

Kelly Bushouse

(she/her/hers)

Kelly Day — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Day Affiliation: Jun. 16, 2026 As people and investors, we need to know how companies are doing on a quarterly basis, not semi annual that will benefit businesses and hurt consumers

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Kelly Hickey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Hickey Affiliation: Jun. 16, 2026 No,no,no,no. This only paves the way for more corruption. Be representatives for human people, not corporations.

Kelly Killiane Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Killiane Clark Affiliation: Jun. 16, 2026 Absolutely do NOT change the quarterly reporting
Kelly Clark, Human Resources, retired

KELLY LABIAK — Jun 16, 2026
Subject: S7-2026-15 Comment From: KELLY LABIAK Affiliation: Jun. 16, 2026 Keep quarterly reports/ stop trying to cheat

Sent from my iPhone

Kelly Palmer — Jun 16, 2026

Subject: S7-2026-15 Comment From: Kelly Palmer Affiliation: Jun. 16, 2026 STOP taking retirement from the working people who are already paying for everything...even the government waste and fraud. We pay for it ALL! JUST STOP!!!

Kelly Place — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Place Affiliation: Jun. 16, 2026 Hell no!!! This is my hard earned money. And then when I don't have enough to retire they will blame that on

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Kelly Sparks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Sparks Affiliation: Jun. 16, 2026 Keep reporting on a quarterly basis.

Sent from my iPad

Kelly Van Beest — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kelly Van Beest Affiliation: Jun. 16, 2026 I see no reason to change to semi-annual reporting. Stockholders should have the most recent information concerning their stocks and company performance available to them at all times.

Sent from my iPhone

Kelly Walsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kelly Walsh Affiliation: Jun. 16, 2026 Kelly Walsh, licensed practical nurse (LPN). This matters to me because it's one safeguard to keep some honesty and integrity intact. No more blaming someone else when it's your signature on the bottom line. Keep signatures quarterly.

Kem Lynn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kem Lynn Affiliation: Jun. 16, 2026 To change reporting requirements is a disservice to all retail investors. Retail investors must be able to have up to date pertinent information to make informed decisions about their investment portfolios. Changing to semi annual reporting will bring immediate harm to the necessary information flow. Retail investors should not be taken advantage of in this way, the harm done far outweighs any advantage for fund managers and brokerages.

Sincerely,
Kem George Lynn

Ken Falor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ken Falor Affiliation: Jun. 16, 2026 I want the existing system to remain unchanged instead of allowing companies to report less often and potentially hide issues from shareholders.
There is no value to shareholders to reduce available company performance data
Ken Falor

Ken Hammell — Jun 16, 2026
Subject: S7-2026-15 From: Ken Hammell Affiliation: Jun. 16, 2026 The common citizen is chect and pays taxes weekly, I think ceo's should be held to the same standard.

Ken Kaplan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ken Kaplan Affiliation: Jun. 16, 2026 Dear Sirs:
As a middle class owner of a stock portfolio, I rely on quarterly reports to make my investment judgments. Please do not lengthen the time between reports. Retain quarterly reporting!

Sincerely,

Kenneth Kaplan
Parsippany, NJ

Ken Lang — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ken Lang Affiliation: Jun. 16, 2026 This rule may benefit the large companies, but it is going to make it increasingly difficult for the small investors and smaller companies. How can an individual properly do their due diligence
of researching companies before they invest. This is also going to cause a huge trust problem with individuals that are using agencies like Edward Jones for investing for their retirement. This rule should not even be considered.

Yahoo Mail: Search, Organize, Conquer

Ken Sortland — Jun 16, 2026
Subject: S7-2026-15 From: Ken Sortland Affiliation: Jun. 16, 2026 Big corporations need to be checked often to ensure public safety

Sent from my iPhone

Ken Tomcsi — Jun 16, 2026
Subject: S7-2026-15 From: Ken Tomcsi Affiliation: Jun. 16, 2026 Why are we going backwards. We want quarterly filings for our protection. Enough of this good ol' boy bs

Sent from my iPhone

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ken weir — Jun 16, 2026
Subject: S7-2026-15 From: ken weir Affiliation: Jun. 16, 2026 We must save quarterly reporting in order to protect integrity and prevent corruption. There is a reason this was put in place in order to keep corporations accountable. We cannot continue to weaken laws and such that were put in place to prevent the kind of corruption that was duly noted, and it needed to be addressed by such regulations. I appreciate your attention to this matter and your attention to preserve integrity. Thank you.

Sent from my iPhone

Kendra Smith (Hydraphile) — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kendra Smith (Hydraphile) Affiliation: Jun. 16, 2026 We want QUARTERLY REPORTS.

Sent from my iPhone

Kenenna A. Oladokun — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kenenna A. Oladokun Affiliation: Jun. 16, 2026 Dear SEC,

My name is Kenenna A. Oladokun. I work as the Director, Young Lasallians for the Lasallian District of SFNO and I am a resident of Georgia. Over the course of my years working, I have been able to consistently put money away for retirement and have been able to see my investments grow. One key factor that has allowed my investments to grow to the extent that they have is the market transparency afforded by quarterly reporting. The transparency and information provided by quarterly reports allows investors like myself to make well informed decisions. That is why the practice of required quarterly reports must remain in place. More information is better, it makes for a more nimble market, both for companies and for investors like myself.

Thank you for time and attention to this,
Kenenna A. Oladokun

Sent from my iPhone

Kenneth Day — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kenneth Day Affiliation: Jun. 16, 2026 Isn't it time to STOP giving the big dogs permission to steal from the little guy? You know how this works, or doesn't work, for the least among us ! It is a continuing opportunity for wage theft. And you also know that in the name of capitalism, you and they can rationalize, anything. They have convinced themselves, and

you apparently, that to make money is the only objective in life and robbing those who actually create the labor, make the real effort to create wealth for them are somehow just cogs in the wheel of production. The opportunities for the little guys are controlled and consciously squeezed by corporations who supposedly "take the risk". The only risk nowadays is to the very life of the little guys and their families. Little health care, only costly chances for education, actual destruction of the very environment we require to have life at all. They have proven time and time again that they can't resist the temptation to enrich themselves and leave the little guy in peril everyday of their meager little lives all while convincing themselves they are just smarter at playing the game. You know too that the game is dirty! Please do not allow them the temptation and the opportunity to stack the odds in an ever greater way for themselves. It is evil!

Sent from my iPad

Kenneth Day — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kenneth Day Affiliation: Jun. 16, 2026 Why change unless one needs more time to hide.

Sent from my iPad

Kenneth Hammell — Jun 16, 2026
Subject: S7-2026-15 From: Kenneth Hammell Affiliation: Jun. 16, 2026 The common citizen is chect and pays taxes weekly, I think ceo's should be held to the same standard.

Kenneth Johnson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Johnson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Inside information should not be hidden from individual outside investors at the expense of outsiders.
THEIR GAIN---MY LOSS!!!
TOTALLY UNFAIR!!!
SINCERELY,
KEN

Kenneth Lyon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kenneth Lyon Affiliation: Jun. 16, 2026 Keep quarterly reports

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Kenneth Paul Voytek Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kenneth Paul Voytek Par for the course of this administration. Moving to semi-annual reporting will provide investors with less information. More information makes markets work better - given this, is the supposed market approach of this administration - rather than

less. It makes no sense whatsoever. This is akin to folks using insider information in the various (scam) prediction markets.

Kenneth Snowdon — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kenneth Snowdon Dear Sir As an investor it is my right to periodically understand how companies that I invest in are performing financially and strategically. The quarterly 10Q allows me to understand this. I have worked for and invested in many companies and feel the quarterly reports helps companies remain focused on their business. If a company has short termism then that is the fault of leadership, that should not be remedied at the expense of an investor/stakeholder. Please keep 10Q reporting. Sincerely Kenneth Snowdon

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Kennette Thomas — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kennette Thomas Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please ensure that quarterly reporting remains for those of us average Americans who are planning for retirement and have been told to diversify and plan. Well we have planned, and we deserve to be informed. Please ensure that protections remain. Please retain quarterly reporting.

Kenton Pierce — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kenton Pierce Affiliation: Jun. 16, 2026 Innately Incompetent Republicans, wanting to return to the bad old times~

Kentuckygirl — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kentuckygirl Affiliation: Jun. 16, 2026 I think it’s a terrible idea. At a time where companies and charities are fraught with fraud. We need more transparency not less. I wonder whose big idea biannual reporting is. And who stands to benefit from it.

Sent from Proton Mail for iOS.

Ker ryn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ker ryn Affiliation: Jun. 16, 2026 Do not let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings.

Kerry Newman

Kerrie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kerrie Affiliation: Jun. 16, 2026 My name is Kerrie Ganley. I am a 58 year old former teacher and current flight attendant living in California. Quarterly reporting is essential for my husband and I to make smart financial decisions, especially as we prepare for retirement in the near future.

Best regards,
Kerrie Ganley

Kerry L Stevens — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kerry L Stevens Affiliation: Jun. 16, 2026 Kerry Stevens, teacher. Financial reports need to be kept quarterly. This rule was instituted after the Enron fiasco. Reporting twice a year allows corporations like Enron to hide bad practices that people like myself whose retirement plans are invested in the stock market have to pay. The only benefit to reporting twice a year is to corporations and their CEOS who wish to engage and corrupt financial practices that will not impact them on the same scale it will impact everyday citizens.

Kerry Moran — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kerry Moran This proposal creates a problem rather than solves one. Moving to semiannual reporting reduces transparency and information flow, especially for individual investors. Research indicates it will have no measurable effect on corporate investment behavior. This is the wrong direction.

Ketan Patel — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ketan Patel Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly reporting helps keep investments honest. Without them the books are cooked. What will soon follow is fake companies. Iay just start a company and publicly trade it to wheel in investor money at this point because it would be a scam. This is why China is winning.

Kevin Bauer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kevin Bauer Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is absolutely the wrong direction for the SEC to be moving. You exist to protect the investor.

Kevin Boyle — Jun 16, 2026

Subject: S7-2026-15 From: Kevin Boyle Affiliation: Jun. 16, 2026 There is no legitimate reason to allow this other than to assist the greediest people more opportunities to screw the average voter/ citizen.
Do not change the reporting requirements!

Sent from my iPhone

Kevin Christensen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Christensen Affiliation: Jun. 16, 2026 Stay with quarterly reporting! Enough greed!

Sent from my iPad

Kevin Cosby — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Cosby Affiliation: Jun. 16, 2026 It needs to be reported every 3 months. 6 months too many bad things could happen especially from a shareholder point of view

Yahoo Mail: Search, Organize, Conquer

Kevin Gibson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Gibson Affiliation: Jun. 16, 2026 They need to report everything, every month, corporations have NOT earned the trust of America. SEC is supposed to protect the people, every day the corruption gets more blatant and dangerously disgusting!

Get Outlook for Android

Kevin Hebl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Hebl Affiliation: Jun. 16, 2026 Kevin J. Hebl, Retired Attorney. As a stock owner in publicly traded stock, it is important to me that financial information be publicly available on a quarterly basis. It forces management to be more responsive to stockholders, and makes it more difficult to hide poor performance. With computerized record keeping, the administrative burden to generate the necessary records is minimal. Information is power, and without quarterly disclosure, management will have even more power to distort markets and deceive the public, and enrich insiders.

Sent from my iPhone

Kevin Kolack — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Kolack Affiliation: Jun. 16, 2026 How far are you willing to go to screw over regular folks in the name of your corporate overlords?

Giving companies more time to cook the books and giving insiders more time to trade is not the way to a healthy economy.

Kevin Kolack, Ph.D.
4841 43rd St #4k, Woodside, NY 11377

Kevin McGoldrick — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kevin McGoldrick Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Re rule S7-2026-15
Quarterly disclosures are an important part of any investment strategy. We need this information to make informed investment decisions.

Kevin Mitchell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kevin Mitchell Affiliation: Jun. 16, 2026 Keep quarterly updates so that the people invested can continue investing with a more frequently updated understanding. As shareholders, full transparency ensures we are making informed decisions for our futures, while less transparency knowingly blinds shareholders that aren't corporate. Both should have equal stakes and equal insight in fairness. Do the right thing, and remain transparent for at the very least, a quarter of the time.

Sent from my iPhone

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kevin nealon — Jun 16, 2026
Subject: File No. S7-2026-15 From: kevin nealon i don't want less information from companies i hold an interest in or ones im thinking of investing in i want MORE !! i am against this move to cut corporate reporting in half. keep the 10Q.

Kevin Pike — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kevin Pike I want companies to report earnings every quarter so investors know what is going on with the company.

Kevin Scala — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Scala Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This change would be detrimental to how smaller ordinary investors like myself make informed

decisions on how to invest my hard earned money. Please do not allow this change.

thank you.

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kevin webb — Jun 16, 2026
Subject: S7-2026-15 Comment From: kevin webb Affiliation: Jun. 16, 2026 They need to report quarterly and keep the blackout periods.

Sent from my iPhone

Kevin Williams — Jun 16, 2026
Subject: S7-2026-15 From: Kevin Williams Affiliation: Jun. 16, 2026 Keep our requirements that CEOs sign quarterly reports!
This is critical to all investors!
Twice a year is unsafe and reckless.

Kevin Williams
M: 410-808-3048
E: kwcgw@aol.com
1070 Ulmstead Circle
Arnold, Md. 21012
Sent from my iPhone

KFD Media — Jun 16, 2026
Subject: Comment on S7-2026-15 From: KFD Media Affiliation: Jun. 16, 2026 Pls keep quarterly reports.

Kevin Donohue
Sent from my iPhone

Khan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Khan Affiliation: Jun. 16, 2026 Dear SEC Commissioners,
I am writing to you as an individual retail investor to urge you to protect the current quarterly reporting system. I strongly oppose any proposal to move public
companies to a semi-annual reporting schedule. Cutting public disclosures down to just twice a year will hurt ordinary people who are trying to build up their retirement and life savings.A lot has changed since the days when six-month reporting was normal.
In today's fast-moving economy, six months is an incredibly long time to go without knowing how a company is performing. If you reduce how often companies have to share their financial health, you will make the playing field even more unfair for everyday investors.
Professional fund managers and corporate insiders will always find ways to track how a business is doing month by month. Retail investors like me do not have those resources. We rely on official quarterly filings to know what is actually happening with our

money.To give you a practical example from my own life, I rely heavily on these filings to manage my modest portfolio. Just last year, I noticed a company I owned was showing a steady, quarter-over-quarter increase in its inventory levels while its cash flow
was shrinking. Because I had access to that quarterly report, I was able to see the warning signs early, realize consumers were pulling back, and adjust my position before things took a turn for the worse. Conversely, I have used strong quarterly updates to
confidently add to my investments when a company proved it was managing its debt well. If I had to wait six months to see those changes, I would have been reacting way too late, likely losing money that I cannot afford to lose.Taking away quarterly updates
will make the stock market much more chaotic for people like me. Right now, quarterly statements allow the market to make small, steady adjustments when a company hits a bump in the road. If we only get updates twice a year, half a year of bad news or missed
targets will hit the market all at once. This will cause massive, unpredictable drops in stock prices that could wipe out a huge chunk of a regular person's portfolio overnight.Furthermore, waiting six months to see a balance sheet means corporate problems,
mistakes, or even outright fraud will go unnoticed for much longer. Regular folks will continue buying into failing or poorly managed companies simply because the true financial state of the business is hidden for half the year.The transparency of the American
market is the main reason why people trust it with their hard-earned money. Forcing regular investors to fly blind for six months at a time will destroy that trust and put our financial futures at risk. Please do not weaken these essential protections. Keep
the quarterly reporting requirement in place.Thank you for your time and for considering the perspective of everyday investors. Sincerely, An Individual Retail Investor

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Kiki Harshman — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kiki Harshman Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please don't take out vital information from me as an investor. Quarterly reporting helps me mae informed decisions about my investments.
Thank you.
Kiki Harshman

Kim Allgor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kim Allgor Affiliation: Jun. 16, 2026 Keep the quarterly report please. Consumers need to know and it helps accountability.

Young Sil Kim
Cell: 651-308-4417

Kim Apo — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Kim Apo Affiliation: Jun. 16, 2026 I am a 70 year old retired woman in Oregon. Never married so my retirement amount is what I was able to contribute all my work life. There is social security but of course that is on a very thin line right now.

This has been tried and decided it was not a good thing for Americans and retired in the 70's. Please do not continue to consider this.

Thank you.

Kim Dietrich The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kim Dietrich I am an individual investor and believe quarterly reporting protects individual investors like myself. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. Please do not change the quarterly reporting requirements. Thank you for the opportunity to comment.

Kim Everett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kim Everett Affiliation: Jun. 16, 2026 Absolutely no on rhe semi annual reporting. More transparentcy not less. Investors deserve quarterly reporting.

Kim Everett

Kim Freepartner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kim Freepartner Affiliation: Jun. 16, 2026 The savings aren't worth the cost to me!!

Kim Gretka — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kim Gretka Affiliation: Jun. 16, 2026 Keep it public. Transparency is best.

Kim J Dotiwalla — Jun 16, 2026
Subject: S7-2026-15 From: Kim J Dotiwalla Affiliation: Jun. 16, 2026 Good Morning,

I strongly request that my investment be FILED quarterly as a check and balance against greed and corruption. The ENRON failure was disastrous, laws were placed for a reason, stiff consequences

create safety rails that work well.

I can't afford to lose a dime and this quarterly review of my filed investment gives me the confidence and trust to grow my life's savings. It holds accountable the CFO and CEO by placing something just as precious to them on the scale for balance….years of their lives in jail.

Absolute Nonsense trying to change this law after history has handed you all the lesson.

Thank you for maintaining the law.
Mr Dotiwalla

Sent from my iPhone

Kim K — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kim K Affiliation: Jun. 16, 2026 Please do not change the reporting requirement to 6 months. What little I have, I want to keep. Quarterly allows me to assess my assets & make changes before I'm wiped out. Please, do NOT change what works!!

Sent from my iPhone

Kim K — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kim K Affiliation: Jun. 16, 2026 Please do not change the reporting requirement to 6 months. What little I have, I want to keep. Quarterly allows me to assess my assets & make changes before I'm wiped out. Please, do NOT change what works!!

Thank you,

Kimberly A. Kaeser
8655 Charter Club Circle, # 8
Fort Myers, Florida. 33919

Sent from my iPhone

Kim Kurzman — Jun 16, 2026
Subject: S7-2026-15 From: Kim Kurzman Affiliation: Jun. 16, 2026 Why would we reduce this crucial level of oversight? The reasons have not even been identified properly, so one can only assume it is to appease the lobbyists. I think this would be a terrible error, both from an oversight and from an accountability perspective. Too many consequences to justify any benefit you are attempting to achieve.

Sent from my iPhone

Kim Maitland — Jun 16, 2026

Subject: S7-2026-15 From: Kim Maitland Affiliation: Jun. 16, 2026 Keep accountability on track with 1/4ly records.

Sent from my iPhone

Kim McDonnell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kim McDonnell Affiliation: Jun. 16, 2026 Kimberly McDonnell Retired Project Manager TRowe Price
The only way to keep companies honest is to do quarterly reporting of their books.

Sent from my iPad

Kim Person — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kim Person Affiliation: Jun. 16, 2026 Kim Person - Virginia and I do NOT support this change. Quarterly reports protect average individual investors and by eliminating this one check on nefarious corporate actors by protecting any and all changes in corporate structure, massive declines in revenue or profit. This move hurts the general public by allowing companies to effectively “dupe” their shareholders. I strongly disagree with this move. The SEC must protect individual investors therefore we must maintain quarterly reports.

Kim Person

Kim Rabon — Jun 16, 2026
Subject: S7-2026-15 From: Kim Rabon Affiliation: Jun. 16, 2026 Why fix it if it isn't broke. We need more transparency for corporations, not less. Walmart is a good example. The Waltons make so much money, but pay their employees so little that they must depend on government help. This is so wrong!
Keep them reporting more often.

Kim Witherow — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kim Witherow Affiliation: Jun. 16, 2026 My name is Kimberly Witherow, retired, and with the help of an advisor I have invested in the stock market for over 40 years.
As an investor I have relied on quarterly reporting to make investment choices. Quarterly reporting makes companies be transparent and I want this to continue! I urge against changing reporting to semi-annual.

Sincerely,
K. Witherow

Sent from my iPhone

Kim Woodman — Jun 16, 2026
Subject: S7-2026-15 From: Kim Woodman Affiliation: Jun. 16, 2026 My name is Kim woodman . Billing supervisor and I live in Ohio. This reduction in reporting needs to STOP! CEO's need to be held accountable and not able to hide financial wrongdoing. Investors need transparency and integrity and the ability to have real time visibility into their investments. CEO's are paid an exorbitant amount of salary and they need to provide a direct view into their company. They cannot have the ability to hide financial losses!

Sent from my iPhone

Kimberlee Gravitz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kimberlee Gravitz Affiliation: Jun. 16, 2026 Please do not allow companies to have leeway of 6 months for reporting their status. As a retired investor, it matters to me a great deal to know the financial information of companies in which
I hold shares. Kimberlee Gravitz Retired Person who invests

Yahoo Mail: Search, Organize, Conquer

Kimberley Bence — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kimberley Bence Affiliation: Jun. 16, 2026 It's unbelievable that human beings already wealthy, can be so self centered and selfish. What ever happened to the Greatest Commandments to "Love others as you love yourself?"

Kimberley Gulyas — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kimberley Gulyas Affiliation: Jun. 16, 2026 In third day and age of computers, reporting should be more frequent. We don't do anything like we did 70 years ago. Continue quarterly reporting!!!!!!

Kimberly Ambar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kimberly Ambar Affiliation: Jun. 16, 2026 In this age of prevalent fraud, a semi-annual audit is a bad mistake.

Kim Ambar

Kimberly Frier — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kimberly Frier Affiliation: Jun. 16, 2026 Quarterly reporting is the transparency I need to protect my investments!! I'm retiring in 2 years and need quarterly reporting to manage savings for an anticipated 20 year life span after retirement! Keep Quarterly Reporting!

Sent from my iPhone

Kimberly Marcelli Retired, Stockholder — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kimberly Marcelli As a stockholder, quarterly reporting is an imminent standard. Why in the world is this even being challenged? Why is it that our standards in accountability continue to lack integrity. What in the world is happening inside the SEC? STOP ALREADY WITH THIS NONSENSE! Kimberly Marcelli, Retired, Tucson, AZ

Kimberly Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kimberly Miller Affiliation: Jun. 16, 2026 This is a crock and totally against all reason.

Kimberly Rector — Jun 16, 2026
Subject: S7-2026-15 From: Kimberly Rector Affiliation: Jun. 16, 2026 My name is Kimberly Rector. I am retired in Arizona but currently visiting my daughter in Australia.
Enron was not a one off. It is what will happen all over the country if you allow any deregulation to occur. Capitalism without regulation will run amok! Greed will completely take over - like it has in the Oval Office every day now.

Kimberly Rector

Kimberly Wood — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kimberly Wood Affiliation: Jun. 16, 2026 This was put in place to limit fraudulent financials. Please do not change this reporting requirements.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

King SCHOENFELD — Jun 16, 2026
Subject: Comment on S7-2026-15 From: King SCHOENFELD Affiliation: Jun. 16, 2026 I am Rev King Schoenfeld, living in Tacoma WA. Our income now is entirely from pensions, investment, and Social Security. Maintaining quarterly reporting is our assurance that our investments are performing. We need stability, as does the market, not “blackout” periods.

Sent from my iPhone

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kip stodolka — Jun 16, 2026
Subject: S7-2026-15 Comment From: kip stodolka Affiliation: Jun. 16, 2026 Keep it as it is quarterly!

Kira Steinberg — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kira Steinberg Affiliation: Jun. 16, 2026 Hi SEC - I'm Kira Steinberg, a financial analyst in Atlanta, GA and a retail investor [both through retirement accounts and other investments].

It is important to me that companies are required to report quarterly rather than twice a year, as this increases rigor & transparency. As a retail investor, I rely on regulation & systems of governance like this one to ensure I can trust a company with my assets, especially as I do not have the time or resources that a larger investing firm does for independent, timely research. I appreciate that this would be an opt-in adjustment, but that does not meet the standard of transparency that is important to me.

Thank you for your consideration.

Kirsten Englund — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kirsten Englund Affiliation: Jun. 16, 2026 Dear SEC Representatives,

Longer reporting periods is more time for out-right mistakes and fraud to happen. We DON'T need that! Please don't let that happen. Stay on the ball with 3 month reporting periods.

Kind regards,

Kirsten Englund, Realtor
eXp Realty, Inc.
2603 Camino Ramon, Suite 200
San Ramon, CA 94583

Serving Yosemite, Oakhurst, Bass Lake, Mariposa, Coarsegold, Ahwahnee, North Fork, and many other nearby areas. Experienced, Excellent, I'm there for you and your referrals!

Kirsten Roos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kirsten Roos Affiliation: Jun. 16, 2026 Stop the corruption and do what’s right!!!

Sent from my iPhone

Kit Halloff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kit Halloff Affiliation: Jun. 16, 2026 What are you doing? How can this admin get any more corrupt?

Sent from my iPhone

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kiwiak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: kiwiak Affiliation: Jun. 16, 2026 Involvement in production confirmed for me that constant regular checking prevents damage and failure.
Looking at todays world. I dont trust people where money is concerned. I've seen to much going wrong.

Brian

Sent from my Galaxy

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kkindron — Jun 16, 2026
Subject: Comment on S7-2026-15 From: kkindron Affiliation: Jun. 16, 2026 We need to stop this. It will make things worse.

Knitnana — Jun 16, 2026
Subject: S7-2026-15 Comment From: Knitnana Affiliation: Jun. 16, 2026 Absolutely not. I'm an accountant who understands the necessity of keeping things open and above board and doing so, at minimum, quarterly. These corporations can hide fraud much more easily with fewer restrictions on reporting. This needs to go down not forward!

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knyghtmere — Jun 16, 2026
Subject: Comment on S7-2026-15 From: knyghtmere Affiliation: Jun. 16, 2026 In this Modern Age of the internet and AI it would be a disservice to all investors to regress to quarterly reportings. If anything we should have live reporting with worldwide markets rolling a 24/7 ticker. Forget the backward thinking especially under Donald Trump!-- Radford Parsons, Portland Or

Sent from my Galaxy

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knyghtmere — Jun 16, 2026
Subject: Comment on S7-2026-15 From: knyghtmere Affiliation: Jun. 16, 2026 In this Modern Age of the internet and AI it would be a disservice to all investors to regress to semi-annual reportings. If anything we should have live reporting with worldwide markets rolling a 24/7 ticker. Forget the backward thinking especially under Donald Trump!-- Radford Parsons, Portland Or

Sent from my Galaxy

Komal Sampat — Jun 16, 2026
Subject: S7-2026-15 Comment From: Komal Sampat Affiliation: Jun. 16, 2026 Hi,
my name is Komal Sampat and I'm an Associate Director in Quality for biologics. I use quarterly reports to make investing decisions. Going to biannual reports will not allow investors to make informed decisions about their portfolio. Please do not enforce this change.
Sincerely,
Komal

Kregg Klingman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kregg Klingman Affiliation: Jun. 16, 2026 please keep quarterly reports!

Kris Calkin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kris Calkin Affiliation: Jun. 16, 2026 We need quarterly reporting. It's the only far way

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Kris Carnahan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kris Carnahan Affiliation: Jun. 16, 2026 Transparency is needed to keep the economy flowing for all. It gives us the ability to make decisions in our best interests. Moving backwards to bi-annual reporting is taking a step in the wrong direction.

Kris Carnahan
Director of Operations & Admin Services
Heartland RADAC
Office: 913-789-0952
Cell: 913-484-9029
Fax: 913-789-0954

Kris Dahlquist — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kris Dahlquist Affiliation: Jun. 16, 2026 If a company is public then it MUST report all earnings quarterly!! This must not change- period!

Thanks! Kris Dahlquist

Kris Eidem — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kris Eidem Affiliation: Jun. 16, 2026 With the craziness of POTUS, and the uncertainty of our economy, it only makes sense that we are able to see exactly how our investments are doing over time. The volatility of the market is very concerning to me and I can't afford to loss 38% of my investments if I don't know how much the companies I invest in are doing on a regular basis. Kris Eidem. THANK YOU!@ Retired police officer, Eden Prairie, MN

Kris Hutchin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kris Hutchin Affiliation: Jun. 16, 2026 Continue quarterly reporting! Keeps everyone honest!

Sent from my Galaxy

Krista Stoker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Krista Stoker Affiliation: Jun. 16, 2026 There was a reason quarterly reporting was instituted. Keep it and keep the trust of the American people.

Krista Stoker
Corresponding Secretary

BNC Tucson

520-771-2293
702 N Mann Avenue
Tucson, AZ 85710

Krista Young — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Krista Young Affiliation: Jun. 16, 2026 I feel as stake holders we deserve full and frequent reports and transparentency.

Kristen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kristen Affiliation: Jun. 16, 2026 Do not submit to the pressure to eliminate quarterly reporting rules.

Kristen Lewis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kristen Lewis Affiliation: Jun. 16, 2026 Companies should not be allowed to hide anything for 6 months. This is what fuels corruption. This is what erodes the values and morals that are part of democracy.

Kristen Lewis
Sent from my iPhone

Kristen McKenna — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kristen McKenna Affiliation: Jun. 16, 2026 Kristen McKenna, Senior Manager Investigator Contracts Lead, North Carolina: the suggested change would be devastating to my retirement plans. I need for this to stay quarterly. The suggested change would be devastating to many Americans

Sent from my iPhone

Kristen Ryan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kristen Ryan Affiliation: Jun. 16, 2026 Companies need to be held accountable by continuing quarterly reports. It’s a mistake to change it; too easy for them to pull something shady if only 2 x a year!

Kristen Tower — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kristen Tower Affiliation: Jun. 16, 2026 Kristen Tower
Supply Chain Supervisor
Oshkosh, Wi

In order to keep check and balances in line for not only stockholders but also for the general financial market consistent quarterly reporting is needed to ensure a business is performing at the levels their stock and overall business is valued at in the market. We do need companies on the verge of financial distress attempting to overstate their success in order to dupe the public and their investors.

Kristi Keilen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kristi Keilen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Main Street Americans need more disclosure from public companies, not less!
Consumers should be able to access accurate and timely information regarding investment decisions and it should not be held back to benefit others or mislead everyday people.
Thank you for your consideration.

Kristi Waterworth — Jun 16, 2026
Subject: S7-2026-15 Comments From: Kristi Waterworth Affiliation: Jun. 16, 2026 Although it might seem logical to allow companies to report less in a bid to increase efficiency, this is going to create a massive disservice to shareholders, for whom the 10-Q is their window into the operations of those companies they're investing in. If anything, they should be reporting more often, but quarterly does seem like a reasonable compromise. Please do not allow companies to deny shareholders the transparency they deserve.

Thanks
Kristi Waterworth

Kristin Wenderlich — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Wenderlich Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not remove quarterly disclosures. Everyday investors depend upon these, we need fair marketplaces.

Kristina Coleman — Jun 16, 2026
Subject: S7-2026-15 From: Kristina Coleman Affiliation: Jun. 16, 2026 Keep the current quarterly guidelines!

Kristina Eddy — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kristina Eddy I oppose allowing companies to officially report to investors less often. I work for The Motley Fool, helping create content about individual stocks and investing in general. Our readers love to hear about and dig in on what’s happening with companies and stocks, and individual investors everywhere can only benefit from having a lot of information

about the companies they invest in or are considering investing in. They've got the tools to process the information and are – rightly -- eager to learn as much as they can before deciding where to invest their money. Allowing companies to reduce their public reporting would create larger gaps in knowledge, as the reports could stretch to every six months, and this would increase uncertainty and speculation as investors wait for the company's official report. Quarterly reporting makes sense and seems to be something companies are able to handle efficiently.

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kristinashacknow (null) — Jun 16, 2026
Subject: S7-2026-15 Comment From: kristinashacknow (null) Affiliation: Jun. 16, 2026 Quarterly reporting protects Americans from fraud and abuse by large corporations. There is no advantage to the consumer. It is just an opportunity to allow give investment firms several months to defraud citizens without any checks or balancess -K. Shacknow, sales

Sent from my iPhone

Kristine Cutler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kristine Cutler Affiliation: Jun. 16, 2026 We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even
half, of our life savings. This is unacceptable. You need to advocate for those of us that have poured our life savings into investments and allowed the unprecedented growth to occur. Recognize the obvious and quit breaking down the guard rails. Retain
the quarterly reporting requirements.

Yahoo Mail: Search, Organize, Conquer

Kristine Cutler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kristine Cutler Affiliation: Jun. 16, 2026 Committee Membets,

Please retain quarterly reporting requirements. As a CPA, I understand the importance of transparency in reporting. We tried the semi annual reporting once, between
1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings. This is unacceptable. You need to advocate for those of us that have
poured our life savings into investments that rueled the unprecedented growth. Recognize the obvious and quit breaking down the guard rails. Retain the quarterly reporting requirements.

Respectfully,
Kristine Cutler (RETIRED CPA)
134 Midland
Dr
Graniteville, SC 29829

Yahoo Mail: Search, Organize, Conquer

Kristine Harjes Motley Fool employee — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kristine Harjes I am a professional venture capital investor and have been investing in public equities since 2014. I write to oppose this proposal. My day job involves evaluating early-stage private companies, which means I spend considerable time benchmarking private businesses against public market comparables. Quarterly filings are foundational to that work -- not because I need four data points a year to feel busy, but because trends only become visible over multiple standardized reporting periods. A single semiannual snapshot tells you where a company landed; a series of quarterly filings tells you whether it's accelerating, decelerating, or masking something. The SEC's stated rationale is that quarterly reporting pressures executives into short-term thinking. That hypothesis has already been tested, and it was proven false. When the U.K. dropped mandatory quarterly reporting in 2014 after a seven-year experiment, researchers at the CFA Institute tracked capital expenditures, R&D, and long-term investment before and after the change. They found no effect on corporate investment behavior in either direction. The short-termism didn't abate. The information available to ordinary investors did diminish. If the Commission genuinely wants to reduce executive short-termism, the evidence points to compensation structure and incentive misalignment as the operative levers -- not how often companies file. What concerns me most is the asymmetry of who bears the cost here. Institutional investors have analyst networks, alternative data, and direct access to management teams. Individual investors -- including me, in my personal portfolio -- rely on standardized filings on a predictable schedule. Moving to semiannual reporting doesn't eliminate the information; it just delays and concentrates it in ways that benefit those who already have other sources. The Commission should withdraw this proposal. If burden reduction is the goal, there are better places to look than the disclosure cadence that underpins investor confidence in public markets.

Kristopher Day — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kristopher Day Affiliation: Jun. 16, 2026 We jave the right to know within fair time the standings of our investments. 6 months is too long.
Kris
Superintendent roofing

Krysta Sites — Jun 16, 2026
Subject: S7-2026-15 Comment From: Krysta Sites Affiliation: Jun. 16, 2026 I personally believe that any business that openly states it's honesty should have to report honestly. We have enough stuff to pay for already.

Kurt and Karen Kisling — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Kurt and Karen Kisling Affiliation: Jun. 16, 2026 Keep the reporting quarterly. If not there will be many people leaving the market, maybe for something better or more transparent. Karen Kisling RN retired.

Get Outlook for iOS

Kurt Bowker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kurt Bowker Affiliation: Jun. 16, 2026 Don't do it. Stop going after the working man. Force the corporations to do the right thing.

Kurt Fankhauser — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kurt Fankhauser I am opposed to reducing the required public company reporting period from the current four times per year (quarterly). Doing so would give less visibility to how a company is performing and would greatly impact my ability to make informed investing decisions. Shareholders are the owners of public companies and reducing the amount of information available to them is the wrong direction to go.

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kurt godwins.net — Jun 16, 2026
Subject: S7-2026-15 Comment From: kurt godwins.net Affiliation: Jun. 16, 2026 I am not in favor of changing public company reporting. Please do not change the law and retain quarterly reporting. It keeps everyone honest.
Kurt Godwin
Cape Coral, FL

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kurtj123 — Jun 16, 2026
Subject: S7-2026-15 Comment From: kurtj123 Affiliation: Jun. 16, 2026 There should not be a legal way to hide insider corruption, International money laundering or any other means of hiding financial sicanery from regulatory oversight. The SEC should keep doing their job to the best of their ability. We count on you to make and keep the playong field level..

Sent from my Galaxy

Kyle Deans — Jun 16, 2026
Subject: S7-2026-15 Comment From: Kyle Deans Affiliation: Jun. 16, 2026 Kyle, Realtor. This new rule would hurt anyone but insiders. Those in the know or connected to the company could sell off stocks knowing that the report is going to be bad in the future, Leaving the ordinary stock holder to take the loss.

Sent from my iPhone

Kyle Roberts — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Kyle Roberts Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:in an era where corporations are already overpowered and under-regulated, reducing the rate of reporting from quarterly to semi-annually will further hamper the ability of the average retail investor to make sensible decisions based on up to date reporting and metrics. Please favor the additional reporting and transparency for the sake of the everyday investor!

Kymberli Brady — Jun 16, 2026
Subject: File No. S7-2026-15 From: Kymberli Brady My name is Kymberli Brady. I am an IT consultant for a hospital and an investor in the market. I rely heavily on quarterly earnings reports in order to make informed investments. Without these, not only will I not be able to judge my investments on company performance, neither will my employer, which places its trust in important financial information to invest my retirement income. We simply cannot make that mistake again!

L A KING — Jun 16, 2026
Subject: S7-2026-15 Comment From: L A KING Affiliation: Jun. 16, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?
I am a small investor, but something like this could ruin me, us financially. It will hurt more people than help, the savings to the corporations is minimal. The harm could be horrendous to more.
L A King
Retired

L C Metals — Jun 16, 2026
Subject: Comment on S7-2026-15 From: L C Metals Affiliation: Jun. 16, 2026 Being 83 years of age, I can see having quarterly reporting probably does give large investors an advantage, but we know many enjoy the "thrill of the chase, and probably have been quite successful, but I leave my decisions to successful companies with a good track record. I approve having six-month reports.

L.J. White — Jun 16, 2026
Subject: S7-2026-15 Comment From: L.J. White Affiliation: Jun. 16, 2026 As an American citizen and taxpayer, I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.

L.J. White — Jun 16, 2026
Subject: File No. S7-2026-15 From: L.J. White As an American citizen and taxpayer, I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.I'm required transparency in my financial activity, so I can provide my share for the running of Our Country. Everyone, person, organization, business or entity should be required the same. ALL held to transparency for Our Country and each other. No hiding or hoarding. Fair financial responsibility for ALL. KEEP QUARTERLY REPORTING.

L.N. Tauer — Jun 16, 2026
Subject: S7-2026-15 Comment From: L.N. Tauer Affiliation: Jun. 16, 2026 Regularly communicated information is crucial for managing investments, whether personal or commercial. Cutting the required reporting from quarterly to semi-annually steals an investor's ability to make good financial decisions, especially in the short term, and it tips the investment advantage heavily in company insiders' favor. Reports MUST remain QUARTERLY.

Lynne Tauer
Retired Paralegal

La Nette Young — Jun 16, 2026
Subject: Comment on S7-2026-15 From: La Nette Young Affiliation: Jun. 16, 2026 LaNette Young, retired from corporate management. Currently in Lubbock, Texas. Please do not implement changes that will affect my retirement. It's hard enough to live comfortably,
which means paying bills and buying groceries and gas. We can't go on cruises or foreign travel, oreven very long road trips with prices like they are, so please don't do anything that would deplete our quality of life. Thank you for your consideration.

Yahoo Mail: Search, Organize, Conquer

La-Shell Riester — Jun 16, 2026
Subject: Comment on S7-2026-15 From: La-Shell Riester Affiliation: Jun. 16, 2026 I prefer quarterly reports. How else am I to know where my money is, or is that the reason behind fewer reports? I can't afford to lose any
more than I've already lost.

La-Shell Riester

Lacount Anderson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lacount Anderson Affiliation: Jun. 16, 2026 This country needs transparency more than ever. I do not support reporting twice per year.

LaCount Anderson
Rocky Mount,NC

Lani Novy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lani Novy Affiliation: Jun. 16, 2026 Janet Novy: Keep the quarterly time frame. 6 months makes it less transparent to small investors. The opportunity for fraud is there in extended time.

Lanita Haver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lanita Haver Affiliation: Jun. 16, 2026 Quarterly reporting should be the minimal standard to ensure integrity in operations. As a risk manager I believe disclosure and transparency are essential to prevent corruption. Please do not loosen these safeguards.

Laquita Blockson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laquita Blockson Affiliation: Jun. 16, 2026 Investors need more information, not less. Quarterly reporting is necessary, at a minimum. Half yearly reporting is insufficient and doesn't facilitate trust.

Signed,
Dr. Laquita Blockson, professor

Larisa Dukes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larisa Dukes Affiliation: Jun. 16, 2026 Larisa Dukes, Manager, Technical Documentation. The numbers bear out that more transparent reporting benefits shareholders and the bottom line.

Larry Ables — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Larry Ables Affiliation: Jun. 16, 2026 I do not support changing the reporting requirements. I believe quarterly reporting encourages accountability.

Sent from my iPhone

Larry Bowden — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Larry Bowden Affiliation: Jun. 16, 2026 Less transparency means less amount ability. We should be moving to continuous reporting, just like mass surveillance of civilians. In the aaI and blockchain world, this is possible. To move away from reporting sends a message that it is okay to track people but not companies.

Larry Bowden
1912 Dry Willow Ln
HOUSTON, TX

Larry Caldwell — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Larry Caldwell Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It just opens up another means of fraud. Less reporting and obviously less oversight.
They should actually be reporting monthly, to discourage wrong doings of other people's hard earned money

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Larry D — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larry D Affiliation: Jun. 16, 2026 Please keep the transparency for quarterly reporting. It’s so important to my families wellbeing. Thank you.

Larry Drake Self-employed — Jun 16, 2026
Subject: File No. S7-2026-15 From: Larry Drake I strongly oppose this proposal. It would be detrimental to individual investors by creating opportunities for corporations to delay the disclosure of unfavorable information. Such delays undermine the transparency and accountability that are essential to well-functioning markets and erode the trust investors rely on when making investment decisions.

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larry gambill — Jun 16, 2026
Subject: S7-2026-15 Comment From: larry gambill Affiliation: Jun. 16, 2026 We need more control over corporate entities, never any less. There should be no bulls
without rings in their noses.
- Larrygambill48@gmail.com

lwg

Larry Garrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larry Garrick Affiliation: Jun. 16, 2026 Dear Congressmen, Quarterly reporting is important to investor confidence. Please do not change the rule. Laurence Garrick, Rhinebeck, NY

Sent from my iPhone

Larry Hable — Jun 16, 2026
Subject: File No. S7-2026-15 From: Larry Hable The proposed change to semi-annual reporting is a move in the wrong direction. Individual Investors need more information, not less and the quarterly reports provide that information. Going to a semiannual report will only increase market volatility rather than reduce it because beneficial or adverse information will come slower and be larger in quantity. This is not the right move to make.

Larry Jackson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larry Jackson Affiliation: Jun. 16, 2026 NO TO 6 MONTH

Sent from my iPhone

Larry Sloan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larry Sloan Affiliation: Jun. 16, 2026 If companies expect the public to invest their money, they need to keep making quarterly reports. This is just another way for companies that have poor management to avoid transparency.

Larry Sloan
Eat, Sleep, Work, Play with trains
Sent from my iPhone

LARRY THOMAS — Jun 16, 2026
Subject: S7-2026-15 From: LARRY THOMAS Affiliation: Jun. 16, 2026 You must keep the requirement for quarterly voting in place! The rules were put in place after the Enron disaster and have been effectively protecting consumers since then, why is there a need to change those rules? Who lobbied for this change and who will benefit from it? The SEC should not be allowed to make this change and I am thoroughly against it!

Sincerely,

Larry D. Thomas

Sent from my iPhone

Sent from my iPhone

Larry Turnbough — Jun 16, 2026
Subject: S7-2026-15 Comment From: Larry Turnbough Affiliation: Jun. 16, 2026 I have been a heavy investor for decades, investors need timely information. This proposal is madness. This is a very poor idea and I urge you to reject it.

It is useless to attempt to reason a man out of a thing he never reasoned into. Jonathan Swift (1667-1745).

Larry Wolfson — Jun 16, 2026
Subject: S7-2026-15 From: Larry Wolfson Affiliation: Jun. 16, 2026 Keep it as quarterly accountability

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LATANYA WASHINGTON — Jun 16, 2026
Subject: S7-2026-15 Comment From: LATANYA WASHINGTON Affiliation: Jun. 16, 2026 Let's start with the word quarterly...there are 4 quarters in a year not 2... frequent updates keeps a closer eye on who's abiding by the rules and who's being greedy... which leads to the people on the bottom wrung to bare the worst of it...checks and balances are implemented for a reason... I am a retired citizen who's is aware of the evils of man and unfortunately, experience has proven that large companies will cut corners wherever, without a care on how it effects others. This is another case of the rich getting richer and the poor getting crumbs...if, they're public then let us see... it's just that simple.
Sincerely,
Ms. Washington

Latrell Germany — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Latrell Germany Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I'm totally against it all, I would definitely want to know what's going on SEC proposal at all times

---

Laura — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Affiliation: Jun. 16, 2026 Keeping the quarterly reporting is the standard and the responsibility of the SEC to the American people!

Concerned American citizen,

LL

Sent from my iPhone

Laura Culp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Culp Affiliation: Jun. 16, 2026 Don't change how it is currently done.

LAURA GRAMSTAD — Jun 16, 2026
Subject: S7-2026-15 Comment From: LAURA GRAMSTAD Affiliation: Jun. 16, 2026 Keep the Quarterly Reporting!! Period
Longer delays = Bigger Thefts.

DONT CHANGE IT!!!!!!!

Sent from my iPhone

Laura Heckman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Heckman Affiliation: Jun. 16, 2026 Laura Heckman
Retired air traffic controller
US Navy veteran

There is absolutely no good reason for less reporting. I count on those quarterly reports to make my financial decisions. Quarterly is responsible and should continue

---

Laura L Melton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura L Melton Affiliation: Jun. 16, 2026 Way too much can and does happen in a 6 month period. It's true for a quarterly report also, but that limits the potential damage to a much shorter time period. Allowing additional time
before accountability is a disaster being setup to happen.

Yahoo Mail: Search, Organize, Conquer

Laura Lamer-Thomas — Jun 16, 2026
Subject: S7-2026-15 From: Laura Lamer-Thomas Affiliation: Jun. 16, 2026 Quarterly reporting!

Sent from my iPhone

Laura Maleski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Maleski Affiliation: Jun. 16, 2026 Keep the quarterly reports so that an individual investor can keep track of what their investments are doing. To put it to 6 months only helps the wealthy investors informed on how to move forward on their investments. Laura Maleski a retired social worker trying to survive in this horrible economy. Don’t do this to our investments! Keep it fair for all keep this reporting quarterly

Sent from my iPhone

Laura Michael — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Michael Affiliation: Jun. 16, 2026 Transparency always

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Laura Morris — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Laura Morris Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

My View on Rule S7-2026-15:
The proposed S7-2026-15 rule is an abomination and a horrific idea. This change from quarterly to semi-annual disclosure reports is an open invitation to insider trading and fraudulent behavior, and is designed for the American consumer to lose, yet again.
Please do NOT allow this change to happen!

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laura Ortiz — Jun 16, 2026
Subject: S7-2026-15 Comment From: laura Ortiz Affiliation: Jun. 16, 2026 KEEP IT QUARTLY like it is supposed to be! So the answer would be a strong NO from me if you hide it for 6 months~! I bet you will be hounded more so if you do! just say NO

Laura Pink — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Pink Affiliation: Jun. 16, 2026 To Whom It May Concern, I am writing in concern for keeping the quarterly reporting! Six months is too long to wait to know reports about any personal investing for anyone! Six months out sounds like hidden agendas from the public or private individuals that are invested. I am Laura Pink, thirty seven year retired educator. I would not have been able to keep an important scrutiny on my invested IRA or annuity that were in place for my personal needs if six months reporting to me was all I ever had.
I am thinking how if it was your personal investment, you would want more open knowledge sooner than six months….quarterly reporting is a must and it should stay that way regarding any business entity.

Sent from my iPad

Laura Rowden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Rowden Affiliation: Jun. 16, 2026 I think quarterly reporting is vital. People will take advantage of the situation and it will end up hurting the middle and lower classes. Checks are built into the system because people cheat. Don’t take away oversight.

Laura Rowden, LD specialist

Laura Salisak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Salisak Affiliation: Jun. 16, 2026 Absolutely NOT!

Sent from AT&T Yahoo Mail on Android

Laura Sharma — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laura Sharma Affiliation: Jun. 16, 2026 Companies have to exist on the same planet as the rest of us. Keep the lights on, everybody.

Laura Snow — Jun 16, 2026
Subject: S7-2026-15 From: Laura Snow Affiliation: Jun. 16, 2026 Financial RESPONSABILITY helps companies react with speed and flexibility to correct negative issues. Accountability and quarterly reports build faith with investors worldwide and our seen as honesty not a hindrence. They make America Great!

Laura Tilley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Laura Tilley Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
please continue to require quarterly reporting. I have worked for corporations that had to report and it is important for keeping actions appropriate and to maintain integrity. It also helps to ensure companies remain solvent and contributing to the economy.

Laura white — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Laura white Affiliation: Jun. 16, 2026 Keep the quarterly reports. More information , more often, leads to more accuracy. Very simple.

Thank you
Laura white
Sent from my iPad

Laureen Dillon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laureen Dillon Affiliation: Jun. 16, 2026 I ask you to keep quarterly reports and remain transparent with yor investors you rely on us as much as we rely on you. We need this to continue to help each other out. Laureen Dillon PT

Laurel Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurel Roberts Affiliation: Jun. 16, 2026 I believe that this is important information that should be available to the public quarterly!

Laurel Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurel Williams Affiliation: Jun. 16, 2026 This just encourages bad behavior. Didn't Reagan say "trust but verify". Do your job and verify. Oh and if you need to hire the people you fired go ahead.

Get Outlook for Android

Lauren Beeks — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lauren Beeks Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: The SEC has a stated mission of protecting investors, maintaining fair, orderly, and efficient markets. This is taken directly from your website. Allowing companies to reduce their burden of reporting to their investors is quite contrary to that stated goal. Companies that enjoy the privilege of being publicly traded and succeeding with the help of individual people's support should be held to the highest standards of transparency and information. I am an individual investor. I direct all of my own investments. I am proud of the work I have done to invest in quality companies and grow the wealth that my family has. This safety net of investments allows my family and I to continually contribute to the success of the American economy with our spending. Do not blind the common person for the benefit of the ultra-wealthy, whether in their jobs or to benefit their insider knowldge. This is a short-sided plan that will contribute ultimaltely to even more widespread corruption and the eventual collapse of our economy.

Lauren Santa Ana — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lauren Santa Ana Affiliation: Jun. 16, 2026 Please do not change this rule!! Transparency in business is important. Especially for investors.
Thank you for your attention to this matter.

Sincerely, Lauren Santa Ana

Lauren Santa Ana

Laurie Foutty — Jun 16, 2026
Subject: S7-2026-15 From: Laurie Foutty Affiliation: Jun. 16, 2026 Quarterly reporting is critical

Sent from my iPhone

Laurie Hines — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Hines Affiliation: Jun. 16, 2026 I am Laurie H. I'm 5 years retired. My accounts are over 30 years old. Knowledge is power and having it has served me well over the years. I want my QUARTERLY statements because I want to stay balanced with my money. The more I know the better I can achieve this. What are you up to that you need to hide 2 quarters worth of information?

Laurie Jackson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Jackson Affiliation: Jun. 16, 2026 Business is all done on the quarterly schedule. This is more undoing of government oversight of the financial and business sectors to foment even more insider trading and corruption.

Laurie Jackson
Artisan and Designer
HempPatch
509-327-8051
hemppatch@gmail.com
http://www.etsy.com/shop/Ecotopic

Laurie Lettner — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Laurie Lettner Affiliation: Jun. 16, 2026 Dear Commissioners,
My name is Laurie Lettner, and I am writing to you as an individual investor. I have my own money invested in the stock market, and I rely on the current rules to make safe decisions.
I am strongly against the new proposal that would let public companies stop reporting their finances every three months and only report twice a year. While you say this will save companies time and money, I believe it will hurt regular investors like me.
Here is why I need you to keep the old rules:
1. I need fresh news to protect my savings When I invest my hard-earned money, I need to know how a company is doing right now. If I have to wait six months for a report, I won't know if the company is losing money or facing big problems until it might be too late to sell. The current three-month schedule helps me spot trouble early.
2. It hurts smaller companies I might want to buyBig, famous companies get lots of free news coverage. But if I want to invest in smaller, newer companies, those quarterly reports are often the onlyway I can see their financial health. If they stop reporting every quarter, it becomes much harder for me to know if those companies are a good investment.
3. It makes the whole market less trustworthy Many parts of the economy, like banks and insurance companies, use these quarterly updates to do their jobs. If companies stop sharing this data regularly, it could make the whole financial system shaky and expensive for everyone.
4. Trust matters The United States has always had very high standards for telling the truth to investors. If we lower these standards now, it might make people lose trust in the U.S. stock market. I want our market to stay strong and transparent so I feel safe investing here.
My Request: Please do not change the rule. Keep requiring companies to file reports four times a year. My safety as an investor should be more important than making it easier for companies to do paperwork.
Thank you for listening to a real investor who wants to protect their future.
Sincerely,
Laurie Lettner

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laurie mcclary — Jun 16, 2026
Subject: Comment on S7-2026-15 From: laurie mcclary Affiliation: Jun. 16, 2026 Let’s clarity, let often. And that’s a good idea because. . .
So much for “the public has a right to know”.
Sent from my iPhone

Laurie Reay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Reay Affiliation: Jun. 16, 2026 This seems another step towards marginalizing the small investors. More scrutiny not less please.
Laurie Reay

Laurie Ricketts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Ricketts Affiliation: Jun. 16, 2026 Laurie Ricketts, I am retired but my children and grandchildren futures are my concern, don't mess with their futures!!

Laurie Tate — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Tate Affiliation: Jun. 16, 2026 My name is Laurie Tate 61 Citadel Dr Jackson NJ 08527. A business owner Tate Dental Laboratory, Inc. Tatedental@aol.com in Jackson. Keep as is. We need more transparency, not to be kept in the dark.

Laurie C.Tate, CDT

Laurie Thomas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laurie Thomas Affiliation: Jun. 16, 2026 Too much time in between reporting . Keep quarterly , monthly

Sent from my iPad

Lavern Wenninger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lavern Wenninger Affiliation: Jun. 16, 2026 My name is Lavern and I am a retired teacher. Now way do you need to have reporting on. 6 month schedule. KEEP IT HONEST …KEEP IT QUARTERLY

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laverne robinson — Jun 16, 2026
Subject: S7-2026-15 Comment From: laverne robinson Affiliation: Jun. 16, 2026 Do not let this proposal pass, we the people do not agree with it at all

Sent from my iPhone

Lavonda Romine — Jun 16, 2026

Subject: S7-2026-15 Comment From: Lavonda Romine Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY. Companies prepare the reports at least quarterly. Investors want them made public!

Lawrence C Alonzo — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lawrence C Alonzo Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not allow public companies to hide vital information.

LAYNA KINSMAN — Jun 16, 2026
Subject: Comment on S7-2026-15 From: LAYNA KINSMAN Affiliation: Jun. 16, 2026 Quarterly reporting is essential.Frequent updated information to investors makes a positive outcome for everyone.

Sent from my iPhone

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layne mahle — Jun 16, 2026
Subject: S7-2026-15 Comment From: layne mahle Affiliation: Jun. 16, 2026 Increase to monthly reporting.

Changing to biannual reporting is criminal.

Layne Morgan Business Owner and Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Layne Morgan I believe individual Investors deserve more information NOT less!

Laz Valdes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Laz Valdes Affiliation: Jun. 16, 2026 Quarterly reporting only. Do not change.

Leann Wilson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Leann Wilson Affiliation: Jun. 16, 2026 Here’s an analogy. My gums are not the best @ 65, therefore if I want my teeth to stay in my head… I get perio maintenance cleaning done 3 times a year. I could reduce my outlay & just go 2x/yr… but 3x/yr is what’s working. So… why not try THAT? What is the reasoning behind the SEC wanting to enact this change? Sounds “fishy”.

Leann Wilson
252-617-8858

Lee Becker — Jun 16, 2026
Subject: S7-2026-15 From: Lee Becker Affiliation: Jun. 16, 2026 I'm not a banking / business expert but this smells like rotten eggs ..to eliminate quarterly reporting is bad business. For all of us.

Lee Eagleston the motley fool community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Lee Eagleston There is enough risk in the stock market, without shareholders getting less information than we now get. If the companies have to do less reporting, it seems to me that there will be more opportunity for mistakes or mischief to go unnoticed. Will they require less accounting staff, save money, change the business model, as a result of being responsible for less reporting? I say, If it ain't broke, don't fix it!

Lee McLean — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lee McLean Affiliation: Jun. 16, 2026 No change needed I want to see more often

Sent from my iPhone

Leeann Dolan — Jun 16, 2026
Subject: S7-2026-15 From: Leeann Dolan Affiliation: Jun. 16, 2026 Please KEEP QUARTERLY REPORTING. People are not as honest as we hope. Rules are needed to help. Thank you. Leeann Dolan North Carolina.

Leigh Bebber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leigh Bebber Affiliation: Jun. 16, 2026 I want transparency! We need quarterly reporting so we as investors can make appropriate and timely decisions. This again reeks of corporate coverup and investors getting screwed. These current rules were put in place due to issues that were major problems- don't go backwards! I know that quarterly reporting takes time and money but if investors are going to contribute to these corporations there needs to be timely accurate reporting. Thank you!
Leigh I Bebber

Sent from my iPhone

Leigh Gallian — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Leigh Gallian Affiliation: Jun. 16, 2026 My name is Leigh Gallian. I retired as a director of quality assurance at Bristol-Myers Squibb. I am a widow living on my savings and I definitely prefer quarterly reporting

Sent from my iPhone

Leigh Payne — Jun 16, 2026
Subject: S7-2026-15 From: Leigh Payne Affiliation: Jun. 16, 2026 It seems like Corporations reduce personal liability, rather that hold people accountable for the fraud and harms corporations commit.

Lendall Wilson — Jun 16, 2026
Subject: S7-2026-15 From: Lendall Wilson Affiliation: Jun. 16, 2026 Keep the quarterly report. Keep them honest.

Yahoo Mail: Search, Organize, Conquer

Lenny Gwynne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lenny Gwynne Affiliation: Jun. 16, 2026 SEC Quarterly Reporting is the benchmark for transparency and accuracy and must never be infringed upon or the honesty goes along with that L.Gwynne
lennygwy@gmail.com

LGwynne

Leo Mara — Jun 16, 2026
Subject: S7-2026-15 From: Leo Mara Affiliation: Jun. 16, 2026 The more frequent we make the reporting the harder it will be to cheat. It will give people at the top something to do rather than spending their time at a golf course or drinking at a bar, dreaming up ways to cheat their employees and the government.

Leo Munoz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Leo Munoz Affiliation: Jun. 16, 2026 Name: Leonardo Munoz Sr. Retired. Don't mess with my retirement plan. Keep things as they are. Thank you.

Leona Akins-Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leona Akins-Smith Affiliation: Jun. 16, 2026 Not only no but hell no . No more fiddling with other people's money without full scrutiniy

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Leonor I — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leonor I Affiliation: Jun. 16, 2026 no

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leontyne nnamani — Jun 16, 2026
Subject: S7-2026-15 From: leontyne nnamani Affiliation: Jun. 16, 2026 You made it law the way it is for a reason why are we backtracking at pedaling let's keep moving forward and keeping it honest as possible for everybody no to quarterly keep the law as it stands

Yahoo Mail: Search, Organize, Conquer

Les Pedersen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Les Pedersen Affiliation: Jun. 16, 2026 I oppose the proposed change away from quarterly reporting. If anything, I need more data on which to make investing decisions, not less!

Leslie Pedersen
Personal Investor

Lesa Thode — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lesa Thode Affiliation: Jun. 16, 2026 Don't allow outrageously and irresponsibly v-p ratioed companies to foist their debt on unwitting Americans holding mutual funds and ETFs. Don't let the US Stock Market become nothing more than a thinly veiled portal to government bribery and seld-dealing.

If mercurial tariffs and unauthorized never-ending wars weren't enough, this will surely put off our largest foreign investors as making the US Stock Market too risky, corrupt, and over-valued.

L.Thode (ShelHerlHers)
San Diego, CA

Thank you for your grace in forgiving any typos on my part! I am living with a brain injury and often rely on talk-to-type to craft my communications.

Stay Well. Do Good!

Lesley Chamberlain — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lesley Chamberlain Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: I rely on quarterly reports to make decisions regarding my investments. Not only will less transparency erode the trust of investors, but it will make us less likely to take informed risks that ultimately can help us grow and move forward as a country. Providing fewer investor reports is a very bad idea, and I hope that once you have considered the ramifications seriously, you, too, will reach this conclusion.

Lesley Lymburner — Jun 16, 2026
Subject: S7-2026-15 From: Lesley Lymburner Affiliation: Jun. 16, 2026 Quarterly reporting needs to remain in place. With all the mega millionaires and billionaires in power controlling every American life in one way or another, accountability is more crucial than ever before. While Americans struggle to survive paycheck to paycheck under stressful circumstances such as finding affordable healthcare and housing we see many companies thriving. Please don't change the rules to help the few and do the right thing by keeping the quarterly reviews in place.

Leslie Cunningham — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Cunningham Affiliation: Jun. 16, 2026 Quarterly reporting is essential to keeping corporations honest and allows shareholders to make informed decisions regarding their investments. Our economy is heading towards a very dark period and hiding the financial reality companies are facing is only going to worsen the problem.

Leslie Hellebuyck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Hellebuyck Affiliation: Jun. 16, 2026 Leslie Hellebuyck
OK State House Candidate
The SEC should be making corporate reporting MORE transparent, NOT LESS!

Leslie Howe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Howe Affiliation: Jun. 16, 2026 The SEC MUST continue quarterly reporting! Do not hide the data!

Leslie Naumann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Naumann Affiliation: Jun. 16, 2026 Leslie Naumann
Disabled. This is unacceptable,keep the ruling every three months. I'm on a fixed budget and if my prices go up on food,clothing or just basic needs. This will be hard for me just to get what I need. Thank You for your time.

Leslie Ramsden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Ramsden Affiliation: Jun. 16, 2026 I am a 63 year-old individual investor, a woman, recently retired. I personally invest, and our personal portfolio is heavily dependent on the stock market to make sure we can stay Retired and make sure we are provided for. The only way I can analyze an individual stock is to use the financial information that is supposed to be provided to shareholders. If you allow companies to delay reporting of losses, that only benefits corporations. How does that benefit the citizens of the United States? This could take down our country. Individual acts like this from government bodies that are supposed to be protecting our citizens but instead are protecting corporations is criminal. Shame on you for even considering this. And do not allow this to pass.
Leslie Ramsden.
Washington state citizen.

Sent from my iPhone
Leslie Ramsden

Leslie Seeberger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leslie Seeberger Affiliation: Jun. 16, 2026 Hello! I am writing to request that quarterly reporting must continue. Waiting for info 6 months down the road is just too much. Thank you!

Leslie Seeberger

Leslie Switalski — Jun 16, 2026
Subject: S7-2026-15 From: Leslie Switalski Affiliation: Jun. 16, 2026 Please consider doing your JOB. Do what is right to insure integrity in financial behavior!
Confirm QUARTERLY reporting WILL continue to be the rule!
L Switalski
Wife, mother & voting
American citizen
Cleveland, Ohio

Sent from my iPhone

Leslie Tolman — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Tolman Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am getting ready to retire and need to be able to see information on my investments to financially plan the time I have left.
Quarterly Statements help me continue to successfully manage my investments and continue be an active citizen in my community.
Please do not pass this proposed rule.

Lessie Dickinson — Jun 16, 2026
Subject: S7-2026-15 From: Lessie Dickinson Affiliation: Jun. 16, 2026 My husband at the time worked for Enron as a truck driver. We had been able to save $60000 in his retirement account and he lost it all. Keep these rules in place to protect the worker. My husband never recovered from that loss. He not only lost retirement monies but his job also. He trusted the company to do right by him. After that all took place, he never put money into another retirement account. Lessie Dickinson, retired,Baker City. OR.

Lester McCallister — Jun 16, 2026
Subject: S7-2026-15 From: Lester McCallister Affiliation: Jun. 16, 2026 Not today boys

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Lester McCallister — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lester McCallister Affiliation: Jun. 16, 2026 Do what's right.!!!!!

Leta Austin Foster — Jun 16, 2026
Subject: S7-2026-15 Comment From: Leta Austin Foster Affiliation: Jun. 16, 2026 Absolutely wrong—just more time to cheat

Sent from my iPhone

Lew Pgmr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lew Pgmr Affiliation: Jun. 16, 2026 I would like to continue to get the figures quarterly. We have tried extending the time between reports previously and that does not work. Having reports more frequently gives everyone more control of their investments. Please do not change the current reporting.

Lew Levine from Florida
Retired computer programmer / consultant

Lewis Powell — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lewis Powell Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Reducing quarterly reports will give large institutional investors yet another advantage over retail and small investors. Isn't that obvious?

Liam O'Mara — Jun 16, 2026
Subject: File No. S7-2026-15 From: Liam O'Mara This is the wrong direction. Reducing reporting increases uncertainty and decreases information for ordinary shareholders. SEC is in search of a problem that will not be solved through less transparency. Incentives for insiders drive short-termism. Reporting requirements do not.

Libby Ballard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Libby Ballard Affiliation: Jun. 16, 2026 There were very valid reasons for the reporting requirements going to quarterly. Going backward is nothing more than irresponsible. This move threatens the financial stability of those of us who are retired. I am strongly opposed.
Elizabeth Ballard
Retired Senior Citizen
Gandeeville, WV

Sent from my iPhone

Libby Stanton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Libby Stanton Affiliation: Jun. 16, 2026 Libby Stanton, Retired Senior wants to know what the upside is for consumers who make our economy run? Who benefits from this proposed change and who could possibly be hurt? Why is it necessary? If we want our country to be strong economically we must put in place the kind of guardrails that will enable consumers and business to thrive alike. I do not see any mutual benefit in changing disclosures quarterly to semi annually. Consumers will be the last to know when things go south. So, no.

Unless someone like you cares a whole awful lot, nothing's going to get better. It's not. ~ The Lorax

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lidia choma — Jun 16, 2026
Subject: S7-2026-15 Comment From: lidia choma Affiliation: Jun. 16, 2026 Keep the reporting quarterly. Lidia Choma Retired East Haven, CT 06512

Yahoo Mail: Search, Organize, Conquer

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lidia choma — Jun 16, 2026
Subject: Comment on S7-2026-15 From: lidia choma Affiliation: Jun. 16, 2026 Keep the reportinhg quarterly.. Lidia Choms retired East Haven Connecticut 06512

Yahoo Mail: Search, Organize, Conquer

Lidia Choma — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lidia Choma Affiliation: Jun. 16, 2026 Keep the reportinhg quarterly..
Lidia Choma retired East Haven Connecticut 06512

Lillia Gray — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lillia Gray Affiliation: Jun. 16, 2026 The quarterly reporting requirements are there for a reason. Do not eliminate them.

Sincerely
Lillia Gray

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lillian shiiba — Jun 16, 2026
Subject: S7-2026-15 Comment From: lillian shiiba Affiliation: Jun. 16, 2026 No! We need transparency, information and facts.

Keep all four quarters reporting.

Lillian Shiiba

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lillian shiiba — Jun 16, 2026
Subject: S7-2026-15 Comment From: lillian shiiba Affiliation: Jun. 16, 2026 No! We need transparency, information and facts.

Lillian

Lily Campbell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lily Campbell Affiliation: Jun. 16, 2026 Why so much corruption 😑? Honestly this country is turning into a 3rd world **** hole. People are paying attention, as everything going to hell will backfire on you.

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linda — Jun 16, 2026
Subject: Comment on S7-2026-15 From: linda Affiliation: Jun. 16, 2026 This is insane Those implementing this scheme must be censured or taken to court to explain.

Thank you for posting. Read about it before. Trump's capitalism are for his personal gain. He's using our country as his VP personal
Bank anyway he can.

Sent from my iPhone

Linda Aho — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Aho Affiliation: Jun. 16, 2026 Keep the reporting quarterly. Linda Aho

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Linda Archinal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Archinal Affiliation: Jun. 16, 2026 Linda Langford here. I'm co owner of a small business and for the sake of transparency quarterly reporting should be continued.

Sent from my iPhone

Linda Arii-Keidser — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Linda Arii-Keidser Affiliation: Jun. 16, 2026 Linda arii-keidser Marketing Rep. I would prefer for the reports to remain quarterly, making it more efficient for us to track our investment and move in a more effective and timely manner.

Sent from my iPhone

Linda Baugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Baugh Affiliation: Jun. 16, 2026 Stop the madness!

Sent from my iPhone

Linda Braswell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Braswell Affiliation: Jun. 16, 2026 No need or valid reason to change the reporting and the proposal to semi-annual has already been tried and failed. When it is not broken do not fix it.

LINDA CAMPBELL SMITH — Jun 16, 2026
Subject: S7-2026-15 Comment From: LINDA CAMPBELL SMITH Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!
I am retired now. Don’t stop what is working.
L. S. Smith

Linda Chadwick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Chadwick Affiliation: Jun. 16, 2026 Linda Chadwick, retired educator. As a retiree, I need to ensure that my investments are safe and available when I need them. Transparency and oversight are key. This will not save companies
as much as it could cost US! The financial world moves fast, and infrequent reporting opens the door to manipulation and fraud that we don't learn about until its too late. KEEP QUARTERLY reporting.

Yahoo Mail: Search, Organize, Conquer

Linda Chadwick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Chadwick Affiliation: Jun. 16, 2026 Linda Chadwick, retired educator. As a retiree, I need to ensure that my investments are safe and available when I need them. Transparency and oversight are key. This will not save companies
as much as it could cost US! The financial world moves fast, and infrequent reporting opens the door to manipulation and fraud that we don't learn about until its too late. KEEP QUARTERLY reporting.

Yahoo Mail: Search, Organize, Conquer

Linda Coppinger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Coppinger Affiliation: Jun. 16, 2026 I believe quarterly reports help us as investors to understand what is happening and to make better decisions about our investments. Linda Coppinger, Jeffersonville IN.

Linda Coppinger

Linda Critelli — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Critelli Affiliation: Jun. 16, 2026 DO NOT take any more information, awareness, or knowledge from the American public. Quarterly reporting is a necessity if the SEC wants us to believe it has not been compromised. Linda Critelli, retired

Linda Critelli

Linda Dart — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Dart Affiliation: Jun. 16, 2026 Please continue quarterly reports. I am an older person and depend on my investments to be financially secure.

Sent from my iPhone

Linda Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Davis Affiliation: Jun. 16, 2026 Transparency is required. Infrequent reporting allows inflexibility for investors to flourish as it reduces opportunities for reaction. I fear the “average Joes and Janes” will be left in the dark and only those on the “inside” will have the light of information. Bad idea to reduce reporting requirements.

Sent from my iPhone

LINDA FEELEY — Jun 16, 2026
Subject: S7-2026-15 Comment From: LINDA FEELEY Affiliation: Jun. 16, 2026 It must be maintained, crooks will flourish

Sent from my iPhone

LINDA HARCHARIC — Jun 16, 2026
Subject: S7-2026-15 Comment From: LINDA HARCHARIC Affiliation: Jun. 16, 2026 I am a senior investor who lives on a very small pension, social security, and my investments. DO NOT change the quarterly reporting to twice annually. We need to know how the companies we invest in are doing on a regular quarterly basis - not have that information hidden from us for 6 months at a time!

Sent from my iPhone

Linda Hardy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Hardy Affiliation: Jun. 16, 2026 As my husband and I are retired, we depend on accurate and timely information about the companies in whose stock we have invested. We need to keep this information available through quarterly reports. Linda Hardy, retired, Arlington, VA.

Sent from my iPhone

Linda Hobbet — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Hobbet Affiliation: Jun. 16, 2026 The American public needs to know how businesses are being run in our
country. This is even more critical in these times of unprecedented
corruption. Quarterly reporting is essential.

Linda Hobbet

LINDA HOLTER — Jun 16, 2026
Subject: S7-2026-15 Comment From: LINDA HOLTER Affiliation: Jun. 16, 2026 I'm retired so keeping it quarterly is important to me.

Linda Holter
Magnolia, TX

Linda Jones — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Jones Affiliation: Jun. 16, 2026 This will be a tremendous disservice to the American people. Please do not allow this to happen.

Sent from my iPhone

Linda K — Jun 16, 2026
Subject: S7-2026-15 From: Linda K Affiliation: Jun. 16, 2026 The quarterly reporting was established to keep everyone honest! They haven't shown they have had an epiphany and become shining

beacons of integrity. Keep it.

Linda Koenig — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Koenig Affiliation: Jun. 16, 2026 Companies need to report quarterly profits so customers know what is happening with their money. Customers have the right to know what is happening.

Sent from my iPhone

Linda Lissi Branich — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Lissi Branich Affiliation: Jun. 16, 2026 This leaves a 6 month window for fraud to take place. We need 100% transparency. Quarterly reporting will nip things in the bud.

Linda Branich
Mayo FL
605-430-5301

Linda Lopez — Jun 16, 2026
Subject: S7-2026-15 From: Linda Lopez Affiliation: Jun. 16, 2026 Keep them signing. My husband and many more lost huge amounts of funds because of them. Some there life savings went into that company. This should happen to other people that work the same way.

Sent from my iPad

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linda luking — Jun 16, 2026
Subject: S7-2026-15 Comment From: linda luking Affiliation: Jun. 16, 2026 I don't think that it is humanly possible to have more graft and corruption in government than we are experiencing than this...but I have to be careful. I'm sure they have their next idea for how to Lie, Cheat, and Steal in order to feed their insatiable Greed Addiction. We know that in the end addiction kills everyone and everything. How do we get off this insane rollercoaster?

Linda Mayberry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Mayberry Affiliation: Jun. 16, 2026 Linda Mayberry, retiree. Why would the SEC even consider having companies report on a semi-amnual basis instead of quarterly?? Can you not understand historical data? Look at the affects it's had on other countries.? Please do not go down that rabbit hole again.

Linda Mayberry — Jun 16, 2026

Subject: File No. S7-2026-15 From: Linda Mayberry Linda Mayberry, retiree. Why would the SEC even consider having companies report on a semi-amnual basis instead of quarterly?? Please look at historical data regarding this choice in the USA ... As well as in other countries.? Not a good option for our country. Please do not go down that rabbit hole again.

Linda Mayhew — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Mayhew Affiliation: Jun. 16, 2026 Done!!!

Sent from my iPhone

Linda Mayhew — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Mayhew Affiliation: Jun. 16, 2026 Linda Mayhew
Retired educator
This matters to me because quarterly reporting keeps things honest and easier to spot inconsistency!

Sent from my iPhone

Linda Moynahan — Jun 16, 2026
Subject: Fw: S7-2026-15 From: Linda Moynahan Affiliation: Jun. 16, 2026 Good morning,

I am writing to your office to oppose the rule to change quarterly reporting S7-2026-15. I am in favor of quarterly reporting because I not only want transparency from companies but the opportunity for my self to make thoughtful investment decisions. Six months reporting in my mind allows too much wiggle room to so to speak.
Additionally, the “ optional” term in the rule language for corporations does not provide for me any sense of security- short term= short window=security for investors.
Regards,

Linda Moynahan
Suffield, CT

Sent from my iPhone

Linda Nelson — Jun 16, 2026
Subject: From: Linda Nelson Affiliation: Jun. 16, 2026 Dear SEC,

I am writing to share my feedback regarding the frequency of our financial reporting.

At times, quarterly reporting is not enough to stay properly informed. Please do not reduce the reporting period to bi-annual, as it is important for me to keep a consistent pulse on my investments, gains, and losses.

Thank you for your understanding and for your assistance with this matter.

Best regards,

Linda Nelson
Retiree

Linda Pillow — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Pillow Affiliation: Jun. 16, 2026 Permitting longer intervals between reports benefits only those the SEC should be monitoring! This change should not happen.

Linda Pirog — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Pirog Affiliation: Jun. 16, 2026 I think the quarterly reporting needs to stay.

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linda purkey — Jun 16, 2026
Subject: S7-2026-15 Comment From: linda purkey Affiliation: Jun. 16, 2026 A lot can occur in just 90 days. 180 is too long

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linda purkey — Jun 16, 2026
Subject: S7-2026-15 Comment From: linda purkey Affiliation: Jun. 16, 2026 A lot can occur in just 90 days. 180 is too long LindaPurkey

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Linda Reece — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Reece Affiliation: Jun. 16, 2026 To Whom It May Concern,
Please do not change quarterly reports to twice a year. As retired senior citizens we depend on information as knowledge on our future. Thank you, Mr. & Mrs. Greg Reece

Sent from my iPad

Linda Richter — Jun 16, 2026
Subject: S7-2026-15 From: Linda Richter Affiliation: Jun. 16, 2026 KEEP THE QUARTERLY SIGNING!
There is enough corruption going on now in D.C. We don't need even more millionaires and billionaires stealing from their companies- and us! The middle class is being wiped out; MY economic class is struggling. I'm middle class, retired, and on fixed income. That's why this matters to me.
Linda Richter
San Antonio, TX

Sent from my iPhone

Linda Robertson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Linda Robertson I am opposed to changing to semiannual reporting. I vote that quarterly reporting be continued. As an investor I require quarterly information for my accounting and decision-making. Please do not change the current practice of quarterly reporting. Thank you.

Linda Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Smith Affiliation: Jun. 16, 2026 Linda Smith here. I strongly oppose this change!

Linda Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Smith Affiliation: Jun. 16, 2026 Keep Quarterly reporting. We have a right to know!
Or you won’t get our investments.

Sent from my iPad

Linda Stickney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Stickney Affiliation: Jun. 16, 2026 And the corruption will get worse n American's get screwed again. Stop letting these companies do these types of things to the American people

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linda stollar — Jun 16, 2026
Subject: S7-2026-15 From: linda stollar Affiliation: Jun. 16, 2026 We have seen what happens when it isn't quarterly. This is nothing but a plan to allow them to cheat!

Linda Usher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Linda Usher Affiliation: Jun. 16, 2026 We need all the financial reports possible to keep an eye on our finances. Keep it a minimum of quarterly reporting!

Linda Velasquez — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Linda Velasquez Affiliation: Jun. 16, 2026 I could only assume that this criminal president is once again trying to tip the scale scales in his favor and billionaires. This is unfair to the rest of us. Please do not do this. It will do nothing but harm.

Sent from my iPhone

Linda Werth — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Linda Werth Affiliation: Jun. 16, 2026 Linda Werth, retired, Rochester, NY
Don't stop quarterly reporting! It was tried before and failed the American people. I'm retired and need transparency to better adjust my retirement income. Don't bow to the GOP!

Lindahl Gillian — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lindahl Gillian Affiliation: Jun. 16, 2026 Hey, SEC: Keep corporate reporting quarterly. We don’t need less transparency.

Sent from my iPad

Lindsay Nix — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lindsay Nix Affiliation: Jun. 16, 2026 I approve of quarterly reporting. As retirees, my husband and I keep close watch on our investments and want to continue to do so.
Lindsay Nix, Retiree, Missouri

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lindy felix — Jun 16, 2026
Subject: S7-2026-15 From: lindy felix Affiliation: Jun. 16, 2026 what a hideous and amazingly non-democratic thing to put these HUGE PROFIT MARAUDERS in a place of having it easier to cheat us all. make them report quarterly and prison for wrong doing. I am Lindy Felix, librarian/health therapist, from Lexington Va, and I am so sorry to keep reading and finding out about exclusions to lawfulness by wrongdoing greedy corportations.

LISA — Jun 16, 2026
Subject: Comment on S7-2026-15 From: LISA Affiliation: Jun. 16, 2026 I'm retired after over 40 years supporting the Air Force as an engineering contractor. Quarterly reporting is a must to support and protect the savings of Americans. This proposed change seems to be tilted towards supporting corporations over individual investors. Those of us in my stage of life don't have an opportunity to earn more money to contribute to our retirement savings. Please, I implore you to not change the quarterly reporting requirement.

Thank you,
Lisa Pealer

Dublin, OH

Lisa Buono almost 40 year veteran of securities industry — Jun 16, 2026
Subject: File No. S7-2026-15 From: Lisa Buono I was shocked to learn of this proposal - it is completely nonsensical. Our securities markets run on a 24/7 news cycle and the idea of real, auditable, accountable information to be cut back from quarterly to semi-annually runs completely counter to a modern information-based economy. With current technology, filing a 10Q could not be easier. This proposal runs against the interests of the average investor and will serve to reduce transparency. Other than continuing to slash and burn any regulation "just because," I am at a loss as to how this benefits what the SEC was created to protect.

Lisa Butler — Jun 16, 2026
Subject: S7-2026-15 From: Lisa Butler Affiliation: Jun. 16, 2026 Keep the quarterly requirement for reporting to the SEC. Do not make it easier for dishonest and unlawful agents to disguise or hide their illegal actions.
Ruby Butler
Retired state government employee

Lisa Cannon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lisa Cannon Affiliation: Jun. 16, 2026 Lisa Kaminski, retired nurse of 35 years. My husband and I just retired after my struggle with cancer and subsequent complications. We both worked diligently for years to save and invest so we could retire, and were able to shortly after my illness. We encourage you to mandate ongoing quarterly reporting to protect Americans' investments and savings.

Sent from my iPhone

Lisa Carter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Carter Affiliation: Jun. 16, 2026 No, there is nothing enacted that allows corporations to "hide" their financials, but on May 5, 2026, the Securities and Exchange Commission (SEC) PROPOSED a RULE that would allow public companies to switch from quarterly reporting to semiannual (twice a year) reporting.
Quarterly reports are required for transparency.

Lisa Cole — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Cole Affiliation: Jun. 16, 2026 Stop hiding. Stop cheating.

Sent from outer space

Lisa Eaton — Jun 16, 2026

Subject: S7-2026-15 Comment From: Lisa Eaton Affiliation: Jun. 16, 2026 That's insane and deceptive
Lisa Eaton
Chicopee, Ma
Sent from my iPhone

Lisa Fitzgerald — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Fitzgerald Affiliation: Jun. 16, 2026 This is my money invested. I have the right to full disclosure at all times. No exceptions.

Lisa Frohmann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Frohmann Affiliation: Jun. 16, 2026 My name is Lisa Frohmann. I am a recently retired university professor. It is very important to continue quarterly reports because accountability limits fraud, even though this is optional, large corporations set the structure and smaller companies will follow. The supposed savings are small and will not revert to the average American. With the gap between rich and poor increasing the more tools the average person and small time investors has to increase is essential and fair given the increase in corporate profits.

Sent from my iPhone

Lisa Gallagher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Gallagher Affiliation: Jun. 16, 2026 Quarterly reporting means that businesses are held accountable for poor decisions in a more timely manner – which also allows them to pivot and try to correct the poor decisions in a timely manner. Right now, I had to liquidate all assets as part of a nursing home Medicaid application to pay for my husband's care. I will be continuing to work well into my 70s and will again be able to invest once the application is approved, so I can save more for my retirement. It will be essential to be able to trust the companies into which I invest since in part, my ability to retire and succeed financially will depend on their decisions. I would like to see businesses held just as accountable as I'm being held in this Medicaid nursing home application, where they look back five years at every line item and continue to ask for more information over a nine months span of time. Why are companies with leaders whose job is to oversee financial success to be held less accountable than a psychologist who has worked her whole life to be in the lower middle class?

Sincerely,
Lisa Gallagher, Massachusetts

Lisa Haddox-Heston — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Haddox-Heston Affiliation: Jun. 16, 2026 Quarterly reporting is necessary for the investors to monitor their accounts. Six month reporting could result in losses that cannot be overcome with strategic movement of funds.

Lisa Horn — Jun 16, 2026
Subject: S7-2026-15 From: Lisa Horn Affiliation: Jun. 16, 2026 This reporting must remain quarterly. The risk of fraud is too great.
Lisa Horn Morton, Illinois

Sent from my iPhone

Lisa Kahl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Kahl Affiliation: Jun. 16, 2026 Lisa K. Data Storage Engineer. This matters to me because having more information is a good thing. Helps me and others make much better decisions. This should be obvious, especially when it pertains to financial matters.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Lisa McClelland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa McClelland Affiliation: Jun. 16, 2026 Well that will keep all kinds of sins hidden from oversight. Insider trading, shortsells, manipulating markets and all other sort of shennanigans. This is a terrible idea. Corporations are not known for being honest. The quarterly reporting forces them to keep it clean. Dr. Sarah Collins ER Attending physician.

Lisa Monette — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Monette Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Transparency(quarterly reporting) is critical to maintaining shareholder trust / confidence. Why would you even think about doing away with this? Seems a bit insane to do away with this requirement.

Lisa Nunnally — Jun 16, 2026
Subject: S7-2026-15 From: Lisa Nunnally Affiliation: Jun. 16, 2026 It's ridiculous how the mafia of this country just keeps being handed more and more money and power. The people who actually labor these companies are "we the people", not you, the illuminati.
Stop the insanity and let people have their earnings. It's infuriating and I'm really surprised people have put up with this.

Yahoo Mail: Search, Organize, Conquer

Lisa Orr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Orr Affiliation: Jun. 16, 2026 From Lisa Orr, retired art

teacher, we need more oversight, not less into the into companies earnings reports. Transparency is democratic. Keep the reporting quarterly.

Sent from my iPhone

Lisa Otterstrom — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Otterstrom Affiliation: Jun. 16, 2026 History has shown quarterly reports protects the public!

Do not reverse this rule to any less time please.
Sincerely,

Lisa Otterström

Lisa Radke — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lisa Radke Affiliation: Jun. 16, 2026 STOP reverting this country backwards. KEEP IT QUARTERLY ir ill pull my money out and hide it under my mattress like folks used to do.

Lisa Radke
Choice Realty
Managing Broker

815-494-8965
Email: Lisa@LisaRadke.com
Websites: www.LisaSellsGalena.com

How did we do? Click to rate your experience with Lisa Radke - Choice Realty Galena

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Lisa Ramadass — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lisa Ramadass Affiliation: Jun. 16, 2026 I'm a retired investor who counts on the savings in my IRA. I follow my portfolio closely and count on the transparency of quarterly reporting to keep my investments stable and help my broker give me buy and sell opportunities based on timely reports . If companies are not required to report quarterly, then they could be almost bankrupt in the six months before they would report their results. Please use common sense and keep quarterly reports. Mrs. Elizabeth Ramadass, Bowie. MD

Sent from my iPhone

Lisa Romero — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lisa Romero Affiliation: Jun. 16, 2026 Absolutely not!

Lisa S. Dibble Management, Accounting and Fundraising Consultant — Jun 16, 2026
Subject: File No. S7-2026-15 From: Lisa S. Dibble I am totally opposed to changing investment reporting from monthly to quarterly or even less often. I want to be able to control my investments and maximize my return. I need frequent information to do that. Less frequent reporting allows for fraud and higher losses. I am retired from my main work and work part time now. I cannot afford to keep losing money because of Republican greed and ineptitude.

Lisa Salvucci — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Salvucci Affiliation: Jun. 16, 2026 Why do you continue to pass legislation to disadvantage the American people?

Every law you pass that enriches the elites, erodes the fabric of our nation.

History will NOT be kind to you.

KEEP QUARTERLY REPORTING.

Sent from my iPhone

Lisa Schroder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Schroder Affiliation: Jun. 16, 2026 Just more cheating and lying to the American people! No!

Sent from my iPhone

Lisa Showmaker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lisa Showmaker Affiliation: Jun. 16, 2026 Keep it Quarterly✌❤
LM Showmaker

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lisa smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: lisa smith Affiliation: Jun. 16, 2026 We, the citizens of this Country, deserve our government to look out for us. Our votes are supposed to run this Country by the people we vote in. The people wanted this so why would you change

it? Because the people we need to keep an eye on don't want it? Of course they don't, it gives them more opportunity to hide things and steal from us. This Country is supposed to be about the citizens, so show us we still matter, vote no change.
Thank you. Lisa J. Smith. FT Myers, Fl. 33916

Yahoo Mail: Search, Organize, Conquer

Lisa Walker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisa Walker Affiliation: Jun. 16, 2026 The SEC must be transparent in all things and that includes quarterly reporting. We cannot afford to have a repeat of companies making off with funds and regular investors losing their money when it comes crashing down. Lisa Walker, American citizen.

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lise triggs — Jun 16, 2026
Subject: Comment on S7-2026-15 From: lise triggs Affiliation: Jun. 16, 2026 It’s your money. They should report quarterly

Sent from my iPhone

Lisette Fonder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lisette Fonder Affiliation: Jun. 16, 2026 I am for keeping the quarterly reporting. They need to be accountable. Lisette Fonder. lefonder@gmail.com

Sent from my iPad

Liz Barrett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Liz Barrett Affiliation: Jun. 16, 2026 As a retiree I must stay on top of my investments. I need quarterly statements to check the state of my retirement funds. Too much can change in six months that can't be undone by revised investing syrategies.

Liz Caran — Jun 16, 2026
Subject: S7-2026-15 From: Liz Caran Affiliation: Jun. 16, 2026 The Enron fraud was a result of financial greed and a lack of oversight by regulators. The 2008 financial crisis demonstrated bankers financial recklessness for short-term profits that destroyed millions lives. Lifting this rule tells business leaders that this administration sees accountability as a joke and corruption the norm.

Liz Carbonette — Jun 16, 2026
Subject: S7-2026-15 Comment From: Liz Carbonette Affiliation: Jun. 16, 2026 My IRA is my only investment option as a retiree; and it holds enough risk for me before this change please don’t add more risk for me and for my adult children.

Sent from my iPhone

Liz Steilkie — Jun 16, 2026
Subject: S7-2026-15 From: Liz Steilkie Affiliation: Jun. 16, 2026 The quarterly reporting is toll to prevent fraud. It's an accountability measure that cannot be lost to keep companies and greedy ceos accountable ... Do not lose this tool. They already have many loopholes to slip through and make plenty for their shareholders just like Pam Bondi said.
Thank you
Er Steilkie

Locie Compton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Locie Compton Affiliation: Jun. 16, 2026 Locie Lowe, Mother, grandmother,great grandmother,wife. My friends, neighbors and family members invest and it's imperative to have quarterly information to stay on top of those trends.

Yahoo Mail: Search, Organize, Conquer

Logan Lloyd — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Logan Lloyd Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Moving away from quarterly reporting will make investing unnecessarily risky and difficult for regular people. Markets should be fair to individuals but it seems like the SEC is under the thumb of institutional investors.

Logan Simpson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Logan Simpson Affiliation: Jun. 16, 2026 Logan Simpson, Louisiana. Accurate and timely financial reporting is necessary to protect the financial interests of American citizens. Getting rid of that opens investors up to corruption and accounting trickery to hide the true health of a company.

Sent with Proton Mail secure email.

Lois & Myron Martin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lois & Myron Martin Affiliation: Jun. 16, 2026 This has crooked business written all over it! It's time to reign in Corporate America and stand up for the working class of this Country!

Myron Martin
Retired

Lois Franchino — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lois Franchino Affiliation: Jun. 16, 2026 Keep quarterly.

Lois Matthews — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lois Matthews Affiliation: Jun. 16, 2026 Stop insider trading. Protect our IRAs.

Lois Pollei — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lois Pollei Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY%2$%C%F%8$. Only the very wealthy can escape the devestation going back to what has already been tried and proven to fail! The truth is already on the table....deal with it! Richard Pollei...retired teacher.... Hutchinson, MN.

Yahoo Mail: Search, Organize, Conquer

Lois Ramocki — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lois Ramocki Affiliation: Jun. 16, 2026 I want to be able to see activities on my account. If I don't like what I see I want to be able to move it. Quarterly results give me a better opportunity to do this, as well as help the corporations where my investments are. Seems to me to be common sense. If it ain't broke then don't fix it.

Sent from my iPhone

Lola Spencer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lola Spencer Affiliation: Jun. 16, 2026 I am Lola Spencer, High School Science Teacher. I work in Richland Parish at Mangham High School. I live in Monroe, Louisiana.

I have worked hard in an underpaid profession that MATTERS. I should have retired 5 years ago but couldn't because teachers' retirement checks are small and pitiful. I do have a few investments that can help, though one serious illness [with insurance refusing to pay, like they are prone to!] could wipe ALL of it out. I do not need financial regulations on the companies SEC oversees LESSENED!!! The top 1% billionaires do not need to take MORE.

Let's not return to 1955 (2 years before I was born!), continue making these mega-million/billion/trillion dollar companies report quarterly. Keep them transparent. Don't let them steal from little old

ladies like me.

Thank you,
Lola D. Spencer
B.S., M.S., M.A.T.

Lon Kennedy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lon Kennedy Affiliation: Jun. 16, 2026 This is inviting corruption. Everyone in business is so honest that they have 6 months completely unmonitored 😡😡

Lonnie Leger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lonnie Leger Affiliation: Jun. 16, 2026 I believe the quarterly reporting establishes trust between the operators and the investors.

Lonnie Leger

Lora Parker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lora Parker Affiliation: Jun. 16, 2026 Lora, self-employed, fairness.
Keep the reports at least quarterly!

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loraine NESTER — Jun 16, 2026
Subject: S7-2026-15 Comment From: loraine NESTER Affiliation: Jun. 16, 2026 Keep quarter reporting

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Loran Vetter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Loran Vetter Affiliation: Jun. 16, 2026 When there is a decrease in transparency, the ability to steal and cheat is increased. CalPERS is a prime example of doing things without disclosure and is being investigated at this time. take a look at the Pension Warrior Movie to understand why lack of oversite is dangerous for everyone. www.pensionfightclub.com
Loran Vetter, MS
Retired Public Employees' Association

Lorena Paff — Jun 16, 2026

Subject: S7-2026-15 Comment From: Lorena Paff Affiliation: Jun. 16, 2026 Dont big business and the rich cheat easily enough, look at trumps old business records. Always the little people get screwed over. We need protection and accountability from companies. I am not a business owner just a poor ,law-abiding citizen. Remember us? Lorena PAFF

Lorenzo Liendo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lorenzo Liendo Affiliation: Jun. 16, 2026 People should have the right to know for the sake of self preservation

Yahoo Mail: Search, Organize, Conquer

Loreta Ulmer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Loreta Ulmer Affiliation: Jun. 16, 2026 Isn't America "the land of opportunity"? Then WHY would you want to go backwards? HELL NO!!!!!

Loreta H. Ulmer, Ed.D.
Instructional Designer & Associate Professor (retired)
115 Henlopen Shores Circle
Lewes, DE
302.530.5314

Loretta Bator — Jun 16, 2026
Subject: S7-2026-15 Comment From: Loretta Bator Affiliation: Jun. 16, 2026 Why are corporations always allowed to get away with things that regular people would be in prison for?

Yahoo Mail: Search, Organize, Conquer

Loretta Brady — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Loretta Brady Affiliation: Jun. 16, 2026 I have been an investor for twenty five years and have built my retirement through sustained workplace contributions. The proposed move to twice annual reporting from quarterly reporting for companies will reduce my portfolio valuation by at least a third when calculated using models based on historic twice annual reporting. I additionally worry in an era of corporate laissez faire governance that investors will be disadvantaged without greater insight into balance sheets. Please do not roll back the basic reporting standards that have sustained a strong market in the face of volatility. Regular

savers and investors like myself deserve to be able to rely on the returns they have planned around.

Loretta Brady
Loretta L.C. Brady, Ph.D., MAC
Stahl Fellow, ’25-28
Professor, Psychology
Psychology Internship Coordinator
Director, Community Resilience & Social Equity Lab
Saint Anselm College

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Loretta Facchini — Jun 16, 2026
Subject: S7-2026-15 Comment From: Loretta Facchini Affiliation: Jun. 16, 2026 Could lead to fraud.

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Lori — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Affiliation: Jun. 16, 2026 Yes although I'd like to see monthly reports

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Lori Allen — Jun 16, 2026
Subject: File No. S7-2026-15 From: Lori Allen As an investor for decades, quarterly reports help me manage my investments for the most benefit to me. A lack of transparency due to less reporting puts me, an individual investor, at a huge disadvantage. This is the opposite of what we need. We need more transparency, not less. How are we, as investors, going to make informed decisions when the information isn’t available? This not at all beneficial to anyone other than corporations which need to hide things. Quarterly reporting is required to keep the markets stable and investors safe. Thank you. Lori Allen, early retiree. Missouri

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lori belz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: lori belz Affiliation: Jun. 16, 2026 Don’t do it

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Lori Carroll — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lori Carroll Affiliation: Jun. 16, 2026 We the people do not approve of your wanting to lengthen the time for reporting..It needs to stay quarterly. Leave it alone..

Lori Carson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lori Carson Affiliation: Jun. 16, 2026 As I move into retirement and social security is under threat, we need to have the most complete and timely data to help me protect my retirement savings to allow me to live the way I planned. Having managed a $50MM manufacturing enterprise I know that while at times a business needs more time than a quarter to correct issues, more frequent reporting keeps the business more keenly focused on improving results.

Lori Carson, Toledo, Ohio

Sent from my iPhone

Lori Collins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Collins Affiliation: Jun. 16, 2026 Absolutely NOT. Keeps the quarterly reports coming regularly.

Sent from my iPhone

Lori Gleason — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lori Gleason Affiliation: Jun. 16, 2026 Keep companies honest through quarterly reporting!

Thank you!

Lori Gleason

LORI KELLY — Jun 16, 2026
Subject: S7-2026-15 Comment From: LORI KELLY Affiliation: Jun. 16, 2026 This move will likely raise anxieties among modest investors who will now be cut out from more frequent quarterly reports to adjust their share purchases. Why tamper with a system of reporting that benefits all by making information available in a more frequent,I.e., quarterly manner?

Sent from my iPhone

Lori Merrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Merrick Affiliation: Jun. 16, 2026 I think changing to allow six month reporting is extremely unsafe for the average investor.

Under the new rule, there is a lot of time for insiders to quietly sell their shares to people before bad news tanks the stock.

This proposed ruling allows more time for fraud to grow. All major modern accounting scandals were enabled by gaps in financial disclosure (Enron. WorldCom. Madoff). Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can grow before someone outside the company can see it.

I am a retiree and rely on quarterly reports to make decisions about my retirement savings. Allowing reporting only every six months would be an irresponsible change and I strongly oppose it.

Mrs. Lori Merrick, Retiree,
West Chester, PA

Lori Stansbury — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Stansbury Affiliation: Jun. 16, 2026 Stop the fraud

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Lori Viereckl — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Viereckl Affiliation: Jun. 16, 2026 Transparency!!! What are you trying to hide?

Sent from my iPhone

Lori Warden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lori Warden Affiliation: Jun. 16, 2026 Current laws were passed for a reason. Keep the current standards protect investors.
Lori Warden, Placerville. I am a past bank board member. Current investor. We need to be able to get good information.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Lorie Geist — Jun 16, 2026
Subject: S7-2026-15 From: Lorie Geist Affiliation: Jun. 16, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. The SEC just proposed cutting that in half. Fewer signatures, less accountability.

Lorie Geist, retired , Reading, PA. Protect our investments as a nation.
Lgeistl@aol.com

Sent from my iPhone

Lorna Price — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lorna Price Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
People work hard and every year we have to turn in our income. Well corporations need to as well. 4 times a year.

Lorraine Howard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lorraine Howard Affiliation: Jun. 16, 2026 If you are a public company, then reports should be done quarterly. I am retired and I count on the money I have invested to be handled in a way that will keep financially stable. If Social Security taken away then my retirement account dwindles and you will lose investors. Companies rely on our investments so you don't want to lose us. I am sure you rely on those quarterly reports for your own knowledge so why not publish them??? Lorraine Howard Rural Hall NC

Lorraine Howard
336-830-1435

Lorraine Pick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lorraine Pick Affiliation: Jun. 16, 2026 Keep every 6 months.

Lorraine Stehn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lorraine Stehn Affiliation: Jun. 16, 2026 This administration

keeps trying to put blinders on the public to avoid sharing the reality of its policies. Don't give into this muzzling of the facts.
Sincerely, Dr Lorraine Stehn
Retired Family Physician

Sent from my iPhone

Lorri Hayes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lorri Hayes Affiliation: Jun. 16, 2026 It is bad for the SEC to allow businesses to hide information. Remember ENRON?

Lorri Hayes
Sent from my iPhone

Lou Church — Jun 16, 2026
Subject: S7-2026-15 From: Lou Church Affiliation: Jun. 16, 2026 My name is Lou Church, I am a retired registered nurse. I reside in Florida. I object to ending quarterly reporting. Many of us worked and sacrificed to set aside our dollars for our retirement. We deserve complete transparency.

Lou Church

Lou Harlow — Jun 16, 2026
Subject: S7-2026-15 From: Lou Harlow Affiliation: Jun. 16, 2026 Keep it Quarterly- every 90 days!

Lou Harlow <'(((><< lou.harlow@gmail.com
Hamba naNkhulunkhulu! Go (walk) with God!

Lou Mudd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lou Mudd Affiliation: Jun. 16, 2026 The SEC must not implement semiannual financial reports. The current quarterly reporting keeps investors informed and reduces fraudulent insider trading by making companies on a stock exchange inform investors, at least quarterly, of their financial positions.

Lou Mudd
970-201-4881
loumudd@gmail.com

Lou Sandoval — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lou Sandoval Affiliation: Jun. 16, 2026 The SEC should stay the course on quarterly reporting and not revert to 1955 methodology. Doing so would be an ill advised and unwanted change in a system that works fine in its current state.

Lou Sandoval

Louann Anglo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louann Anglo Affiliation: Jun. 16, 2026 This is great! If you're a rich fat cat! For us retired folks living day by day it is no help to our financial picture. Once again helping the rich get richer. I'm for transparency.
Louann Angelo, Retired RN

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
Get Outlook for Android

Louann Lewis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louann Lewis Affiliation: Jun. 16, 2026 I think this is a terrible idea for the people whose money they are playing with. It’s shameful that this is even on the table. My name is Louann Lewis and I am retired and I’m sick of the rich stealing from the middle class in every way that they can think of.
Sincerely, Louann Lewis

Sent from my iPad

Louetta R. Shioleno — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louetta R. Shioleno Affiliation: Jun. 16, 2026 I am completely against the SEC proposal to allow companies to report their financial picture every six months instead of quarterly. The savings is inconsequential to me, the time period for fraud increases, it will soon pass from optional to normal and it lessens my access to needed information as an investor.
Louetta Shioleno, retired teacher and medical manager.

Louis Desautels — Jun 16, 2026
Subject: S7-2026-15 From: Louis Desautels Affiliation: Jun. 16, 2026 We don’t need more masks and coverups

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Louis Gage — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louis Gage Affiliation: Jun. 16, 2026 This "six month hidden" proposal is wrong and will thief of investors funds
It will chill my investment activity.

Louis Rockwell — Jun 16, 2026
Subject: File No. S7-2026-15 From: Louis Rockwell Please keep it at least quarterly...there is way too much going on to just trust them to be honest without verification.

Louis Sarmiento — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Louis Sarmiento Affiliation: Jun. 16, 2026 My name is Louis Sarmiento. Retired and live in New YorkCity. I would like for reporting to stay the way it is, quarterly.

Louis Ward — Jun 16, 2026
Subject: S7-2026-15 From: Louis Ward Affiliation: Jun. 16, 2026 Monthly reporting & signatures should be the norm...more accountability is the only method to keep companies honest.

Get Outlook for Android

Louise Gately — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louise Gately Affiliation: Jun. 16, 2026 Please keep quarterly reports so there is regular reporting on what is happening to our investments.

Sent from my iPhone

Louise Stevens — Jun 16, 2026
Subject: S7-2026-15 Comment From: Louise Stevens Affiliation: Jun. 16, 2026 Please require companies to continue to report quarterly. Transparency will keep all investors informed.
Louise Stevens, CEO, MyWorld
Regular Investor & Soon to be Retiree

Sent from my iPhone

Lowell Levinger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lowell Levinger Affiliation: Jun. 16, 2026 No no no . Please no. I'm 82.

Lowell Levinger
www.LowellLevinger.com

LTanya Brooks — Jun 16, 2026
Subject: S7-2026-15 Comment From: LTanya Brooks Affiliation: Jun. 16, 2026 It’s bad for the ordinary investor trying to make decisions for their small nest egg. All power is shifting millionaire class pushing investors closer to the bottom. No justice for the small guy.

Sent from my iPhone

Luann Hayes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Luann Hayes Affiliation: Jun. 16, 2026 There is allready too much deceit and dishonesty in this country and this would add even more. We don't need more! We need more honest company's We can rely on.

LuAnne Chamberlain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: LuAnne Chamberlain Affiliation: Jun. 16, 2026 No! Keep them accountable and let us be informed for our investments!

Sent from my iPhone

Luanne Rae-Hurd — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Luanne Rae-Hurd Affiliation: Jun. 16, 2026 From Luanne Rae-Hurd, retired Accounting Specialist and current investor. I find the quarterly reporting helpful and revealing in helping me make financial decisions. I perceive it also brings accountability to the table. Reducing its frequency could likely make investment decisions difficult, putting the public in the dark. Being on a limited budget, I cannot afford one of the important decision tools be reduced. Please don't downgrade our reporting!

LuAnne Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: LuAnne Williams Affiliation: Jun. 16, 2026 No, don’t allow this change. They need to be transparent. Monthly reports might not keep them honest; it will give the public information in a timely manner so we can adjust our finances.

Get Outlook for iOS

Lucie Shader — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lucie Shader Affiliation: Jun. 16, 2026 I want my country back not thr 1950’s!

Lucie Shader
lucieshader@gmail.com

Lucinda Cochran — Jun 16, 2026
Subject: S7-2026-15 From: Lucinda Cochran Affiliation: Jun. 16, 2026 Puy them all in prison for life without the possibility of parole hold them all accountable Lucinda Cochran Ark and we the people are sick and tired of the democrats and we want them all prosecuted

I'm retired and disabled lucindacochran071@gmail.com

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lucinda olasov — Jun 16, 2026
Subject: S7-2026-15 Comment From: lucinda olasov Affiliation: Jun. 16, 2026 Sunlight!!! Keep the light on the books, keep ‘em honest

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Lucy Casey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lucy Casey Affiliation: Jun. 16, 2026 Investors want transparency. This means quarterly reports. Keep quarterly reports. Evidence shows that semi-annual reports cause investors to lose money. Quarterly reporting is best for investors.

Sent from my iPhone

Lydia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lydia Affiliation: Jun. 16, 2026 Please keep Quarterly Reporting. It is the morally right thing to do.

Sent from my iPad

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lydia gallucci — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: lydia gallucci Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: we are in unprecedented times of corruption being led by a criminal. Investors need more transparency not less.

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lyle osterhout — Jun 16, 2026
Subject: S7-2026-15 From: lyle osterhout Affiliation: Jun. 16, 2026 With the amount of corruption rampant in the corporate world, the idea that cutting reporting by half is ridiculous. They should have to report monthly not quarterly. Trends move far too fast so potentials investors should be able to

see those trends in the financial statements and make far more informed decisions than just 4 times a year. To only have 2 reports a year is ludicrous.

Sent from my iPhone

Lynda Alexander — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynda Alexander Affiliation: Jun. 16, 2026 Retain quarterly reporting. This is necessary policy,

Lynda Alexander, investor.

Lynda Bechel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lynda Bechel Affiliation: Jun. 16, 2026 I have money on the line here and I want to see quarterly reporting to stay!!! I am Lynda Bechel, retired in Alabama and I want to see my investments and how they are doing quarterly. Do NOT change the reporting schedule.

Lynda Gowder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynda Gowder Affiliation: Jun. 16, 2026 Please keep quarterly! I am on limited income already! Need every cent possible
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Get Outlook for iOS

Lynda Watkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynda Watkins Affiliation: Jun. 16, 2026 I am a nurse getting ready to retire. We have a right to know what’s going on with the investments we are making! No way should they operate behind the curtain for 6 months at a time!

Lynn Arneill-Brown — Jun 16, 2026
Subject: File No. S7-2026-15 From: Lynn Arneill-Brown Cutting back Financial Disclosure information is just wrong. All of these companies should remain transparent. They have plenty of money and can afford to do it quarterly. I'm a shareholder, therefore I want to know quarterly information. I understand the UK tried this 2 x a year approach and it didn't work well. Please keep the Quarterly Financial Info rules for all Companies. Thank You, Lynn Arneill-Brown

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Lynn Deibert — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lynn Deibert Affiliation: Jun. 16, 2026 Keep quarterly it

keeps people and businesses in check

Sent from my iPhone

Sent from my iPhone

Lynn Dunn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Dunn Affiliation: Jun. 16, 2026 Keep it the way it is

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Lynn Grimm — Jun 16, 2026
Subject: S7-2026-15 From: Lynn Grimm Affiliation: Jun. 16, 2026 Quarterly reporting should remain. SEC should be protecting the American people, not CEOs

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lynn holland — Jun 16, 2026
Subject: S7-2026-15 From: lynn holland Affiliation: Jun. 16, 2026 Stop. Just stop. Corporations are raping and pillaging average americans way of life for profit. Stop giving them license to do it

Yahoo Mail: Search, Organize, Conquer

Lynn Jurkowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Jurkowski Affiliation: Jun. 16, 2026 Quarterly reporting protects US citizens and semi annual allows companies to hide financials endangering investors.

Lynn Marie Crofton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lynn Marie Crofton Affiliation: Jun. 16, 2026 Following a thorough evaluation of our current reporting protocols and after careful consideration of the proposed modification to a semi-annual schedule, a definitive decision has been made. It has been determined that maintaining our established quarterly reporting frequency is paramount to ensuring continuous and granular oversight of our operations. This cadence is critical for providing timely insights into performance, facilitating proactive identification of trends and challenges, and enabling agile, data-driven strategic adjustments. A shift to a less frequent reporting cycle could potentially impact our capacity for rapid response to evolving market dynamics or internal operational shifts. Therefore, we will uphold the current quarterly reporting framework to preserve our robust analytical capabilities and strategic responsiveness. We kindly request that all teams continue to adhere to this established schedule for all forthcoming reports.

Lynn Matthews — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Matthews Affiliation: Jun. 16, 2026 Of course quarterly reporting should stay!

Sent from my iPhone

Lynn Millward — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lynn Millward Affiliation: Jun. 16, 2026 Keep Quarterly Reporting! It helps keep business honest and investors safe!
Markets across the world that demand quarterly reporting command the richest valuations. While markets that settle for reporting only twice a year trade cheap, at a discount.
Accurate and timely financial information is the lifeblood of financial markets. Quarterly reporting enhances investor decision making, increases market efficiency, and lowers the cost of capital. Reducing the frequency of reporting risk curtailing investment. European companies that switched to semi-annual reporting saw their trading liquidity fall while those that kept quarterly reporting did not.
Lynn Millward
Retired Librarian
Dayton, Ohio

Lynn Pasqualetti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Pasqualetti Affiliation: Jun. 16, 2026 As a retired accountant, quarterly reporting for large and small companies is crucial. Embezzlement, accounting errors and over-understatements need to be monitored. Demi- annual TL reporting is just opening the door for more errors and fraud.

Sent from my iPhone
Lynn Pasqualetti

Lynn Pasqualetti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Pasqualetti Affiliation: Jun. 16, 2026 As a retired accountant, quarterly reporting for large and small companies is crucial. Embezzlement, accounting errors and over-understatements need to be monitored. Semi- annual TL reporting is just opening the door for more errors and fraud.

Sent from my iPhone
Lynn Pasqualetti

Lynn Rennewanz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Rennewanz Affiliation: Jun. 16, 2026 Keep the companies in line by reporting quarterly. This helps investors know what's going on and who to trust. If you breakdown trust we dont have anything...

Lynn Richard — Jun 16, 2026
Subject: S7-2026-15 From: Lynn Richard Affiliation: Jun. 16, 2026 I'd like to express concern over the proposed change to six monthly reporting of publicly traded company financials.

The current quarterly reporting with certification by each CEO provides frequent and detailed accountability for investors awareness. Extending these required reporting furthers the accountability of corporations to the very people investing in those companies. The current frequency of reporting was established as a correction to previous poor practice.

Please record and support this submitted request to reject this latest suggestion to lessen accountability on the very companies and CEOs responsible for investments by their shareholders.

Regards,

Lynn A. Richard-
(985) 519-5984(m)
righopper@gmail.com

Lynn Sherman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynn Sherman Affiliation: Jun. 16, 2026 Corporations should be accountable to everyone. People who use them or invest in them need to be able to hold them accountable.

Carried on the winds from,

Lynn

Lynn Thayer — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Lynn Thayer Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
My ONLY future past retirement will be my portfolio. Please do not change the timing of reports. It makes decisions too abstract for small investors like myself.

Lynn Wade — Jun 16, 2026
Subject: S7-2026-15 From: Lynn Wade Affiliation: Jun. 16, 2026 We need quarterly reporting! My husband and I lost over $100,000 when World Com failed. This was most of our retirement. My husband died shortly afterwards, so my retirement is very little. Hold CEOs accountable for falsifying records. These frauds have hurt so many, especially older investors. Annie Wade, retired teacher, Carthage, MS

Sent from my iPad

LynnAnn Sklack — Jun 16, 2026
Subject: S7-2026-15 Comment From: LynnAnn Sklack Affiliation: Jun. 16, 2026 Once again , screw the average American investing and make it easier for the top to skim more money, thus they get richer! It’s a shame that every corner of our lives is being sucked dry for the elite!

LynnAnn Sklack

Sent from my iPhone

LYNNE COOK — Jun 16, 2026
Subject: S7-2026-15 From: LYNNE COOK Affiliation: Jun. 16, 2026 Keep the quartet signing

Sent from my iPhone

Lynne Gaither — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynne Gaither Affiliation: Jun. 16, 2026 To whom it may concern:

I am writing to strongly oppose SEC Proposal S7-2026-15. Reducing the financial reporting requirements for public companies from quarterly to semi-annually is a massive step backward for market transparency. As a regular investor, I rely on timely, up-to-date financial data to make informed decisions and manage my risk. Allowing companies to hide their books for six months at a time leaves everyday retail investors completely in the dark while giving corporate insiders an unfair advantage. Please reject this proposal and maintain the current quarterly reporting standards. Thank you for your consideration in this matter.

Lynne gaither

Lynne Jett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Lynne Jett Affiliation: Jun. 16, 2026 This action would be wrong on do many levels. What happened to progress. Where would retirees end up who are counting on today's returns after planning most of their working lives. Please dont
let the current administration influence a such a bad decision.

Lynne Jett
Pulaski TN

Yahoo Mail: Search, Organize, Conquer

Lynne McNutt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynne McNutt Affiliation: Jun. 16, 2026 Just, no.

Lynsie G — Jun 16, 2026
Subject: S7-2026-15 Comment From: Lynsie G Affiliation: Jun. 16, 2026 This is a bad idea. Allowing companies to hide their finances for up to 6 months would allow companies to hide shady business practices too long and could damage the economy greatly.

M A Olsen NA — Jun 16, 2026
Subject: File No. S7-2026-15 From: M A Olsen I write to discourage a return to the previously troubling semi-annual status reporting. The SEC must maintain AT LEAST quarterly reporting if not MONTHLY. Little investors need frequent transparency to insure monitoring the status of investments for senior living. MA Olsen Retired psychologist Pittsboro, NC

M B — Jun 16, 2026
Subject: S7-2026-15 From: M B Affiliation: Jun. 16, 2026 My name is Mary Bridgeman. I'm a retired senior and am old enough to remember what happens when you no longer require quarterly reports. I am tired of the security guardrails, being removed on industries known for corruption. Did you forget the corporate fraud and the loss to the consumers?
FTX
Theranos
WorldCom
Waste Management
Enron
Ivan Boesky
Bernie Madoff
HealthSouth
Wirecard

The list is much longer and the consumers, stock holders anf thousands of employees were affected!

As soon as Trump relaxed the regulations for banks, several failed! Before Trump, they were required to submit financial documents that we would have seen that they were failing!

Please protect American consumers, employees and stock owners, KEEP QUARTERLY REPORTING!

Respectively submitted
Mary Bridgeman

M B — Jun 16, 2026
Subject: S7-2026-15 From: M B Affiliation: Jun. 16, 2026 My name is Mary Bridgeman. I'm a retired senior and am old enough to remember what happens when you no longer require quarterly reports. I am tired of the security guardrails, being removed by industry known for corruption. Did you forget the corporate fraud and the loss to the consumers?
FTX
Theranos

WorldCom
Waste Management
Enron
Ivan Boesky
Bernie Madoff
HealthSouth
Wirecard

The list is much longer and the consumers, stock holders anf thousands of employees were affected!

As soon as Trump laces the regulations in Banks, several failed! Before Trump, they were required to submit financial documents that we would have seen that they were failing!

Please protect American consumers, employees and stock owners, KEEP QUARTERLY REPORTING!

Respectively submitted
Mary Bridgeman

M K — Jun 16, 2026
Subject: S7-2026-15 Comment From: M K Affiliation: Jun. 16, 2026 Keep it. WE WANT Accountability

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M Wright — Jun 16, 2026
Subject: File No. S7-2026-15 From: M Wright This is a bad idea that needs to be quashed. Prior to this rule enactment, and main reason for enactment, companies publicly traded were only required to report on an annual basis. Unscrupulous companies neglected / refused to show regular reporting of company financials to investors leading to investors and even employees relying on bad or even misleading data to base their investments. It was Enron which tanked so badly the employees and investors lost everything. Company went under, never paid anything towards the losses, no one went to prison for financial crimes and only the top management and lawyers came out with money in their pockets. Quarterly financial reporting was put into law, with legal penalties for top management for failure to report. This was NOT an onerous burden on companies with legal and financial teams. The top management is pushing for this relaxation of the rules because they're bloody lazy. They want to do even less work for the massive salaries they pull in, and be less accountable for their actions. This law resulted in more transparency into the financial health of companies, something that investors and employees should be able to see in order to make better informed decisions about their personal financial status. Do not relax these reporting requirements because big business is lobbying for this. Do the right thing and reject this proposed change.

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m-jadkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: m-jadkins Affiliation: Jun. 16, 2026 Less transparency more fraud and corruption. History has proven benefits of quarterly vs semi annual reporting. I am retired and other than social security, which is expected to run out in 2032 , I live on my investments. This proposed rule makes no financial sense to investors only benefits special interests. The SEC was

created to protect the public this proposed rule change does the opposite.

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m-jadkins — Jun 16, 2026
Subject: S7-2026-15 Comment From: m-jadkins Affiliation: Jun. 16, 2026 Less transparency more fraud and corruption. History has proven benefits of quarterly vs semi annual reporting. I am retired and other than social security, which is expected to run out in 2032 , I live on my investments. This proposed rule makes no financial sense to investors only benefits special interests. The SEC was created to protect the public this proposed rule change does the opposite You need to work for

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M. J. Mullins — Jun 16, 2026
Subject: S7-2026-15 Comment From: M. J. Mullins Affiliation: Jun. 16, 2026 Keep Quarterly Reporting

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M. Lou Nesson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: M. Lou Nesson Affiliation: Jun. 16, 2026 Stick with quarterly reporting, ESPECIALLY during this current economy.

Sent from my iPhone

M.Lou Nesson

M. Zane Lumbley National Academy of Arbitrators — Jun 16, 2026
Subject: File No. S7-2026-15 From: M. Zane Lumbley Please do not implement this rule. Small investors need the transparency created by more frequent disclosures. Fewer reports puts us at greater risk. Thank you.

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mabelle2347 — Jun 16, 2026
Subject: S7-2026-15 Comment From: mabelle2347 Affiliation: Jun. 16, 2026 As a person who has had a retirement portfolio for 25 years, I would be extremely concerned if the companies I'm counting on did not have to inform me for 6 months about how and what they are doing. DO NOT CHANGE the quarterly reporting; it is essential that they continue to be monitored 4 times a year. Our life savings needs close, continued quarterly overseeing.
Janet Bell, retired

Sent from my Galaxy

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maczs — Jun 16, 2026
Subject: Comment on S7-2026-15 From: maczs Affiliation: Jun. 16, 2026 Only quarterly. Keep it as is.

Sent from my Galaxy

Made 4 Kings Entertainment — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Made 4 Kings Entertainment Affiliation: Jun. 16, 2026 Keep the rules the same, less oversight is not the solution. Protect the investors!!!

Christian Quinones
Creative Director

www.MadeForKings.com

Madeline Duval Davidson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Madeline Duval Davidson Affiliation: Jun. 16, 2026 Maintain quarterly reporting schedules; my entire life savings are contingent upon consistent and accurate financial disclosures

Madeline Davidson

Madeline Hollon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Madeline Hollon Affiliation: Jun. 16, 2026 We are retired and in our late 70s. We need the quarterly reporting to continue so we have peace of mine about our finances at this stage of life where things can change rapidly. Madeline Hollon, retired

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Madeline Magee — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Madeline Magee Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It's imperative that analysts have access to quarterly numbers. I was CFA in the brokerage business and relied on timely information.

Madeline Miotto — Jun 16, 2026
Subject: S7-2026-15 Comment From: Madeline Miotto Affiliation: Jun. 16, 2026 STOP allowing favoritism. Consumers deserve transparency.

Madeline Trait — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Madeline Trait Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I want full transparency and accountability, this means quarterly disclosures for the public to make informed choices. This will only further public distrust of CEO's and large corporations.

Mademoiselle Paris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mademoiselle Paris Affiliation: Jun. 16, 2026 My opinion on the quarterly reporting is that it should stay as it is. I do not consent to a half-yearly report. I hope people's wishes will be respected.

Thank you.

Madge Pierce — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Madge Pierce Affiliation: Jun. 16, 2026 This is completely unacceptable! Another way to rob us as seems to be the main focus of this administration !

Sent from my iPhone

Madonna F. Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Madonna F. Davis Affiliation: Jun. 16, 2026 I have spent all my adulthood creating a stock portfolio that would enable me, as a young widow, to raise my children, get them through college, and now help to fund my retirement. I need to know how the

companies that I entrust with my well earned dollars, are doing 4x a year. The current system is working. Don't gamble with our futures by changing it.
Madonna Davis
Retired Teacher
California

Madonna Howard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Madonna Howard Affiliation: Jun. 16, 2026 I cannot afford any cuts! Especially with Trump's inflation!

Madonna Howard
God doesn't love us because of who we are;
He loves us because of who He is.

MAE 2 — Jun 16, 2026
Subject: S7-2026-15 Comment From: MAE 2 Affiliation: Jun. 16, 2026 Please keep Corporate quarterly reporting to keep corporations
from hiding or inappropriate investments or cover-ups.

Maggie Andersen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maggie Andersen Affiliation: Jun. 16, 2026 Why? They get more breaks than they deserve already. Keep things as they are.

Maggie Barnhart — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Maggie Barnhart Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It is our hard earned money. We have the right to know.

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maggie irwin — Jun 16, 2026
Subject: Quarterly REPORTING From: maggie irwin Affiliation: Jun. 16, 2026 Please continue the quarterly reporting. Do NOT move to bi-annual reporting.

Margaret Irwin
Mentor, OH

Maggie Keefe — Jun 16, 2026
Subject: S7-2026-15 From: Maggie Keefe Affiliation: Jun. 16, 2026 My name is Maggie Keefe. I'm

now retired. Doesn't matter who I worked for. This practice is not okay. Big business needs to be accountable for it's financial responsibilities. No one should get a get out of jail free card for co bring up shady business deals. And that is essentially what this allows. I am totally against any kind of further break whether it be a financial one, or a legal one, for the well off and filthy rich. Not while the poor are starving, not just here but across the globe.
Thank you.
Miss Maggie Keefe.

Maggie Nesbitt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maggie Nesbitt Affiliation: Jun. 16, 2026 This is just a chance for businesses to do shady things with their money - and ours. As a teacher, it’s doesn’t make sense to have less oversight. Business doesn’t monitor itself.

Maggie Nesbitt

MAIL SERVICE — Jun 16, 2026
Subject: S7-2026-15 From: MAIL SERVICE Affiliation: Jun. 16, 2026 We require the quarterly reports as we like to monitor our funds we have submitted for our future & retirement.

Sent from my Galaxy

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majco5044 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: majco5044 Affiliation: Jun. 16, 2026 Janis Jordan, Investor, Austin, Texas Quarterly reporting gives the information I use to take care of myself and make decisions about investing for money security. The 6 month reporting is NOT adequate and this change doesn't help investors. No honest person or firm benefits from less current, less accurate information and less financial transparency. Please, No!

Sent from my Galaxy

Mame Aument — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mame Aument Affiliation: Jun. 16, 2026 We the people. NOT we the corporations.

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man yeung — Jun 16, 2026
Subject: S7-2026-15 Comment From: man yeung Affiliation: Jun. 16, 2026 Make it open! Investors need transparency.

Mara Loeb — Jun 16, 2026
Subject: S7-2026-15 From: Mara Loeb Affiliation: Jun. 16, 2026 Dr. Mara Loeb, retired, Monroe, Louisiana.
Currently in the US having one is both; power=money=political influence. The quarterly filing interrupts financial looting of investors and funds. Do not change this to biannual filing. This is a policy that works and should not be weakened!

Get Outlook for iOS

Marc Biales — Jun 16, 2026
Subject: File No. S7-2026-15 From: Marc Biales We need more transparency, not less. The information is readily available at the corporate level. let the shareholders have this information.

Marc Killam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marc Killam Affiliation: Jun. 16, 2026 Quarterly Reports are more accurate and tell the truer story of a company. Semi-Annual will allow for a great deal of deception. Totally conflict with the premise of an "Open Market". Keep the reports quarterly.

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marc van alan — Jun 16, 2026
Subject: S7-2026-15 Comment From: marc van alan Affiliation: Jun. 16, 2026 Necessary to keep.

Marcella Guerriero — Jun 16, 2026
Subject: S7-2025-15 Comment From: Marcella Guerriero Affiliation: Jun. 16, 2026 ATTN: SEC Transparency is essential! We need more, not less. Please do not reduce reporting frequency.

Marcella Guerriero
President E-Z QB, Inc.

Sent from my iPhone

MARCIA GRINNARD-DAVIS — Jun 16, 2026
Subject: S7-2026-15 Comment From: MARCIA GRINNARD-DAVIS Affiliation: Jun. 16, 2026 This action would allow more time for fraud to be rampant and unchecked.

Sent from my Metro By T-Mobile 5G LTE Android Device
Get Outlook for Android

Marcia Hayes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marcia Hayes Affiliation: Jun. 16, 2026 Keep all reporting quarterly. Investment and retirement benefits would be put at risk if financial updates and status is not reported more frequently.
Recent Retiree

Regards,

Marcia Webb Hayes

Marcia Hayes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marcia Hayes Affiliation: Jun. 16, 2026 Keep all reporting quarterly. Investment and retirement benefits would be put at risk if financial updates and status is not reported more frequently.

Regards,

Marcia Webb Hayes

Marcia LeBlanc — Jun 16, 2026
Subject: SEC reporting From: Marcia LeBlanc Affiliation: Jun. 16, 2026 We need to know how our portfolio is doing sooner rather than later. Timely reporting is essential!!! 6 mos. Is too long to wait for a report!

Sent from my iPhone

Marcia Maciejewski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marcia Maciejewski Affiliation: Jun. 16, 2026 Even if it is legal or just business, the appearance that it is cheating for insiders is not acceptable. Let’s keep everything above board and continue quarterly reporting.

Marcia Maciejewski
Retired HR Benefits Analyst
Sent from my iPad

Marcia Talkovich — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marcia Talkovich Affiliation: Jun. 16, 2026 I am retired and living on a fixed income. It is very important that my savings grow and I can keep close watch on my investments and make changes as needed. History shows this is the best way to respond to the market. Do not return to bi-yearly reporting. Marcia Talkovich,retired educator, living in MN

Sent from my iPhone

Marcos Bello — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marcos Bello Affiliation: Jun. 16, 2026 In an era defined by AI, record productivity per employee, and major advances in automation, the argument that communication must slow down feels increasingly disconnected from reality, even disingenuous. We are operating in the fastest communication environment in history.

Please consider that a consequence of changing SEC reporting guidelines may be a shift toward monthly reporting, which would force C-suites, boards, and senior leaders to spend even more time looking backward rather than focusing on long-term strategy and forward-looking growth.

The current reporting cadence should remain in place. Instead of slowing communication, we should take advantage of the most efficient and transparent reporting environment businesses have ever had.

Marcy Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marcy Smith Affiliation: Jun. 16, 2026 As a CPA, quarterly reporting is a must! Company financials can go sour so quick without someone watching and beng held responsible for their actions.

Sent from Marcy's Really Cool RED iPhone!

Marcy Wambach — Jun 16, 2026
Subject: S7-2026-15 From: Marcy Wambach Affiliation: Jun. 16, 2026 As a shareholder, I

vehemently oppose any changes to the quarterly reporting requirements. We know, from past actions, that not all companies are truthful and forthcoming with their financial reporting. There is no benefit to the public by reducing reporting their financials. The only folks who might benefit are the bad actors. Please do not reduce reporting requirements. Regards, Marcy Wambach, Retired, Washington State

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Mardie Reilly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mardie Reilly Affiliation: Jun. 16, 2026 It is very important quarterly reporting remain the standard. A lot can happen in a quarter, and the advertised people have a right to know. We have the right, to keep an eye on our investment.
This would open the door for even more corporate crime and corruption. When is enough enough?

Yahoo Mail: Search, Organize, Conquer

Margaret Buzzell — Jun 16, 2026
Subject: S7-2026-15 From: Margaret Buzzell Affiliation: Jun. 16, 2026 Must learn from past mistakes and learn from them! Don't make it again? Well they know better now But corruption in this admistration will be the norm! Not much longer!
Margaret Buzzell. We are watching you now!

Margaret Dirolf Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Margaret Dirolf Individual investors deserve more information NOT LESS.

Margaret Goodlin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margaret Goodlin Affiliation: Jun. 16, 2026 DO NOT DO THIS!!! I WANR QUARTERLY REPORTING. I FEEL LIKE YOU ARE TRYING TO KEEP SOMETHING FROM ME. STOP THIS ✋ . PEOPLE! WE TGE PEOPLE HAVE EVER RIGHT TO KNOW WHAT YOU
COMPANIES ARE DOING WITH OUR MONEY.

Margaret Lineweaver — Jun 16, 2026
Subject: S7-2026-15 From: Margaret Lineweaver Affiliation: Jun. 16, 2026 Accountability!

Meg

Margaret McCoy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Margaret McCoy Affiliation: Jun. 16, 2026 Keep reporting at the quarterly level. Don’t mess with something that is working for us.

Margaret Sims — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margaret Sims Affiliation: Jun. 16, 2026 Maintain quarterly reporting! The public has a right to know what is going on with the businesses we rely on. Honesty and openness are healthy for investors, customers, and the economy. Margaret Sims, retired educator, formerly an investment advisor with Merrill Lynch.

Margaret Taylor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margaret Taylor Affiliation: Jun. 16, 2026 If it ain't broke don't fix it. Save quarterly reporting.

Marge Pfleiderer — Jun 16, 2026
Subject: S7-2026-15 From: Marge Pfleiderer Affiliation: Jun. 16, 2026 Marge Pfleiderer
Retired. Florida. Quarterly reporting is the norm, and for very good reason. The people who handle my investments rely on that reporting to be more detailed and accurately responsive with my money. The money that I rely on in retirement.
Additionally, you don't have to look too far back for examples of major corporations cheating on their reporting. The less often they have to do it the easier cheating is - and the greater the damage. There is no upside to most Americans for reducing the reporting requirements.

Margie Borsi — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Margie Borsi Affiliation: Jun. 16, 2026 Keep Quarterly reporting. I can't afford to lose my portfolio dollars.
California
Margie Borsi

Sent from my iPhone

MARGIE NASH — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MARGIE NASH Affiliation: Jun. 16, 2026 Leave it Quarterly! Taxpayers lost more than enough to Fraudsters under government watch in the last few years to illegal immigration's. Not to mention raiding our benefits and not paying back. I worked 35 years 10 hour days 5 days / 8 hours on Saturday to raise two children. Our factory was sold every 8-10 years, ending up with 525.73 total pensions. Good investments are helping me in retirement. Thanks for your time.

Sent from my iPhone

Margie Peterson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margie Peterson Affiliation: Jun. 16, 2026 This is so wrong, people are struggling and you want to make it worse no! Margie Peterson retired

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Margo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margo Affiliation: Jun. 16, 2026 I want quarterly reporting to continue .

Sent from my iPhone

Margot Hagstrom — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margot Hagstrom Affiliation: Jun. 16, 2026 Transparency has been and shoukd be the only method of operandi in the financial world.
Too much time gives way to manipulating!

Sent from my iPhone

Margot Hebert — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Margot Hebert Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I strongly disagree with getting rid of quarterly reporting. Investors deserve to maintain the transparency the current reporting provides.

Margot Paisley — Jun 16, 2026
Subject: S7-2026-15 From: Margot Paisley Affiliation: Jun. 16, 2026 I remember Enron well. Keep It Quarterly.

Margret Schluer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Margret Schluer Affiliation: Jun. 16, 2026 Quarterly reporting is a must! The best and only (current) way to hold CEOs and the like accountable. Reducing the reporting requirement is an invitation to another Enron happening.

Margretta Lisick — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Margretta Lisick Affiliation: Jun. 16, 2026 Please stay with Quarterly Reporting. I’m retired and can’t afford to lose any of what little money I have to live on. It’s very important to my health and how I can survive. Thank you!!

Marguerite Leverenz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marguerite Leverenz Affiliation: Jun. 16, 2026 We need all the clarity we can get from Wall Street..Don’t cut us out of the reporting loop!!! I may be retired, but those numbers are still important to me— perhaps now, more than ever!!!

Marguerite Winkel — Jun 16, 2026
Subject: S7-2026-15 From: Marguerite Winkel Affiliation: Jun. 16, 2026 Hello. CEOs seem to need more scrutiny; not less. Corporations have been evolving in machinations progressively in order to maximize profits and their income in ways that are counter to the interests of regular citizens, the moderate investor class and communities. Please do not give them more slack to plunder the common wealth and well being of this nation. Thank you. Marguerite Winkel Spokane Washington Artist Writer and Great Grandmother

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Mari Rovira — Jun 16, 2026
Subject: S7-2026-15 From: Mari Rovira Affiliation: Jun. 16, 2026 It is important to have them continue the Quarterly reporting and reviewing in order to maintain honesty of all financial transactions. As we have seen in previous months, dishonesty exists in all sectors of life. And many have learned to manipulate the system and get away with it, due to their professional background.
Thank you,
Mary R. Sales, Norfolk, VA.

Mari R

Maria — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Maria Affiliation: Jun. 16, 2026 My name is Maria Brown and I live in Syracuse, NY. Like many Americans, my retirement accounts are invested in the stock market. Some I manage myself and some are managed by an investment company. I am concerned that less frequent reporting will impair our ability to react to changes in the market and ultimately impair my ability to save for retirement.

We all know there's a reason for the current reporting schedule. Regulations exist to protect the consumer. Longer periods between required reporting allow companies to hide their financial losses and make it more difficult for regulators to identify problems. This change will make everyone's lives more difficult except for people who have dishonest intentions.

Maria Alvarez de Anda — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Maria Alvarez de Anda Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not cut the quarterly reports. Don allow to this greed people that they even not pay paxes and are doing bad things for the country continue abusing of we, the people.

Maria Capucciati — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Maria Capucciati Affiliation: Jun. 16, 2026 Quarterly reporting is absolutely necessary for public company transparency.
Maria Capucciati, 21 year employee at Jefferies, New York

Maria Cruz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maria Cruz Affiliation: Jun. 16, 2026 Companies have a duty to be transparent with their investors and clients of these companies deserve to know what who they are spending their money on. It's accountability and it should not be ignored. It matters because I have a bachelors in accounting and these rules exist for the safety of people's money.

Sent from my iPhone

Maria Elena Diaz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maria Elena Diaz Affiliation: Jun. 16, 2026 Quarterly reporting is the minimum standard. Why lower the standard,? Transparency is important. I depend on receiving these quarterly statements for investment purposes.

Maria Elena
Diaz, RN
Monterey Park CA
Nitadiaz@sbcglobal.net

Sent from AT&T Yahoo Mail on Android

Maria Miura — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Maria Miura Affiliation: Jun. 16, 2026 WTo the Securities and Exchange Commission:
We need more disclosure from pubic
companies , not less.

Maria Nye — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Maria Nye Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: We need more disclosure not less. Its out money we have a right to see how it is being invested.

Marian Bernstein — Jun 16, 2026
Subject: S7-2026-15 From: Marian Bernstein Affiliation: Jun. 16, 2026 Quarterly reporting is necessary to keep these schumcks honest. With
less oversight they will run over consumers again. How about reporting
twice a quarter?

Marian Kane — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marian Kane Affiliation: Jun. 16, 2026 The SEC is no longer a

reputable or useful organization for retail investors. However, changing to semiannual reporting instead of quarterly reporting..I disagree it should stay quarterly.

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marianne brondum — Jun 16, 2026
Subject: Comment on S7-2026-15 From: marianne brondum Affiliation: Jun. 16, 2026 No quarterly reports.

Sent from my iPhone

Marianne Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marianne Davis Affiliation: Jun. 16, 2026 Reporting should be quarterly. These government officials and wealthy people don’t need more. Stop taking things away from hard working Americans.

Maribeth Smith — Jun 16, 2026
Subject: S7-2026-15 From: Maribeth Smith Affiliation: Jun. 16, 2026 Keep it as it is. No changes!

Marie Caruso — Jun 16, 2026
Subject: S7-2026-15 From: Marie Caruso Affiliation: Jun. 16, 2026 Quarterly reporting is essential for anyone handling investment accounts, whether their own or others.

Sent from my iPhone

Marie Rothwell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marie Rothwell Affiliation: Jun. 16, 2026 Sounds like a fraud scheme

Marie Rothwell
Let's Paint

1(573) 289-4955
*´¨)
¸.·´ ¸.·*´¨) ¸.·*¨)
(¸.·´ (¸.·' Have A Great Day!

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marie shepard — Jun 16, 2026

Subject: S7-2026-15 Comment From: marie shepard Affiliation: Jun. 16, 2026 I am 77 years old and working at Bomgaars. My 76 year old husband works full time as a custodian at the middle school. We don't see retirement in our future and we're raising two teenagers. The SEC needs to continue the quarterly reporting to hold the fat cats accountable.

Sent from my iPhone

Mariette Franco — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mariette Franco Affiliation: Jun. 16, 2026 Please keep required quarterly reporting

Sent from my iPhone

Marilu Salgado — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Marilu Salgado Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help make informed decisions. SEC shouldn't take vital information away from investors.

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marilyn freeman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: marilyn freeman Affiliation: Jun. 16, 2026 Please do not change the current system of quarterly reporting. It seems that history has proven this is better for those of us who have worked, saved and invested wisely.

Our household is retired, and focused on living within our fixed income. We wish to maximize our investments to at least keep current with the rising cost of living.

We are retired professionals with college degrees, most likely considered at the lower end of a middle class income.

Blessings,
Marilyn
Finding JOY in each new day!

Marilyn Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn Johnson Affiliation: Jun. 16, 2026 Marilyn Johnson Retired Business Owner
Why make it easier to hide money ? Honesty is easy when checks and balances are reported quarterly. It's a pain to do quarterly reports but seriously it's only 4 times a year, put it in context!

Sent from my iPhone

Marilyn K — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn K Affiliation: Jun. 16, 2026 Keep guarterly reporting! This is part of your fiduciary duty!
Marilyn K Hoopes ceo . It matters because it is

Marilyn Melton — Jun 16, 2026
Subject: S7-2026-15 From: Marilyn Melton Affiliation: Jun. 16, 2026 Keep four times a year. I worked hard to save for retirement. I should be able to check on it four times a year

Get Outlook for Android

Marilyn Peterman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marilyn Peterman Affiliation: Jun. 16, 2026 With this administration, anything they touch can't be good for ordinary Americans. He's replace anyone with expertise with lackeys so I vote no
M Peterman
Amherst NH
Sent from my iPhone

Marilyn Petty — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn Petty Affiliation: Jun. 16, 2026 We are deeply concerned by practices that appear to create an imbalanced playing field for consumers. It is fundamentally unjust when individuals are deprived of the comprehensive and accurate information essential for making sound decisions. A genuinely ethical and sustainable business ecosystem requires absolute transparency, where all pertinent details about products, services, and their terms are readily and openly available. Without such critical insight, consumers are left unable to properly evaluate options, compare alternatives, or assess potential risks, leading to choices that may not serve their best interests. This systemic lack of clarity not only erodes consumer confidence but also undermines fair competition and the integrity of the market. We firmly believe that fostering an environment built on candid disclosure is paramount for cultivating trust and ensuring equitable participation for all.

Marilyn Petty

Marilyn Ring — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn Ring Affiliation: Jun. 16, 2026 Please keep the reports

quarterly. Many decisions are made from viewing these reports. It's good for the organizations and it's beneficial for us.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Marilyn Windsheimer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn Windsheimer Affiliation: Jun. 16, 2026 Let's not go down this path. We need to learn from past mistakes, not keep making them again. Keep the quarterly reports. KEEP THEM HONEST!

Marilyn Woodin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marilyn Woodin Affiliation: Jun. 16, 2026 More cheating can occur. Leads chance for small investors to profit.

Sent from my iPhone

Marina Janus — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marina Janus Affiliation: Jun. 16, 2026 No.
No more laws for the wealthiest at the expense of everyone else!!

Sent from my iPhone

Marion Carmony — Jun 16, 2026
Subject: S7-2026-15 From: Marion Carmony Affiliation: Jun. 16, 2026 We need quarterly reports. Keep it.

Get Outlook for iOS

Marion Charette — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marion Charette Affiliation: Jun. 16, 2026 The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era.

Marion Charette, retired, MA. This matters because I am too old to return to work if my income drops because of this change. Don't end yet another benefit without a really good and fair reason.

Marion

Marion Charette — Jun 16, 2026
Subject: S7-2026-15 From: Marion Charette Affiliation: Jun. 16, 2026 What this country needs right now is not less accountability. It needs more. Don't make it easier for people to do the wrong thing and for executives to say I didn't know. I only get the figures every six months. Accountability in our country is eroding by leaps and bounds. Do not sanction this behavior with this change.

Marion Charette
76 Chestnut Street
Middleboro, MA
Retired

Marion Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marion Davis Affiliation: Jun. 16, 2026 We need more transparency, not less. This would be a terrible decision.

Sent from my iPhone

Marius Szostek — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marius Szostek Affiliation: Jun. 16, 2026 PLEASE PLEASE PLEASE!? WE PRAY THAT YOU KEEP REPORTING QUARTERLY AND NOT ONLY TWICE A YEAR AS HISTORY HAS SHOWN TWICE A YEAR TO BE A DISASTER?! Marius J. Szostek

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Marjorie Froeschle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marjorie Froeschle Affiliation: Jun. 16, 2026 Please hold companies accountable to us. Keep the reporting period as quarterly.
Mrs Marjorie Froeschle
52722
Sent from my iPhone

Mark Barrett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Barrett Affiliation: Jun. 16, 2026 I'm relying on these quarterly reports to make my decision regarding investments. Please just fix what
isn't broken.

Mark Benson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Benson Affiliation: Jun. 16, 2026 Mark Benson, retired
I just started investing and see this move to go dark reporting for 6 months at a time as nefarious at best.

Mark Benson
2222 Blair Road
Pollock Pines, CA 95726
MarkB94517@icloud.com

Sent from my iPhone

Mark Berry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Berry Affiliation: Jun. 16, 2026 Mark Berry
markstevenberry3@gmail.com
I need details on my top stocks. Quarterly is good.

Thank you.
Mark Berry

Mark Bober — Jun 16, 2026
Subject: S7-2026-15 From: Mark Bober Affiliation: Jun. 16, 2026 There is no reason to change from quarterly reporting that makes any sense. Do not change to anything else. It protects consumers. Stop this before it even starts.

From the office of: Mark Bober 207-596-3165

Mark Bruno — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Mark Bruno Affiliation: Jun. 16, 2026 Please do not allow the proposal for companies to hide vital information for six months. It's the same concept used when buying a used car, one only discovers the truth of its defects after driving it off the lot. In an age where trades are performed in milliseconds, this have a compounding and devastating impact on investors.

Thany You,
Mark Bruno

Mark Campos — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Mark Campos Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I understand we need these major corporations in order to have a working economy.. But cheating the little guy and giving hedge funds another advantage isn't it! We demand a free and fair market to invest for our futures and the future of our children, and their children! Our forefathers would have fought and bled to have fair markets to trade on, without back door trading suppressing actual numbers and dark pool activity.. WE are the people, not the companies, not the brokers and not the hedge fund companies.. We just ask to trade on an even playing field, to have a fair chance at succeeding where soo many people before us have failed!

Thank you for your time

Mark Campos
215-586-0485
mark.campos01@yahoo.com

Mark Gaines — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Gaines Affiliation: Jun. 16, 2026 There is no valid reason to change reporting from quarterly to biannually. The only reason is to hide fraudulent dealing.

Mark Goldberg — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Goldberg Affiliation: Jun. 16, 2026 Quarterly reporting is essential for financial stability and progress it should be kept!

Mark Goldstein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Goldstein Affiliation: Jun. 16, 2026 This is a bad decision for investors and only benfits publicly held corporations.

Mark D Goldstein

Mark Gordon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Gordon Affiliation: Jun. 16, 2026 Reporting quarterly is the minimum.
If they only report every 6 mths, why not just make it an annual report?
Because they can strip a company of assets, bury terrible sales, insider trading would skyrocket and nobody would discover it until the company was ready to collapse.

Quarterly is the minimum.
Monthly is where it should be.

Sent from my iPhone

Mark Haake — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Haake Affiliation: Jun. 16, 2026 Mark Haake, Small Business Owner, Goodyear, AZ. For the past 20+ years I‘ve been told to invest in my future by contributing to my workplace retirement 403-B plans. My wife and I worked in Healthcare for over 25 years each, and we contributed into our plans every paycheck. We now own a small business which doesn’t have that same investment option available. Social Security is still at risk, and we have done well with our contributions. I am 60 now, so this news about removing the quarterly reporting is shocking. Keep companies accountable, keep our past investments and our future intact!

Sent from my iPhone...

Mark Haase — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Haase Affiliation: Jun. 16, 2026 My name is Mark. I am a construction manager. Keeping financial disclosures quarterly to me because transparency and investor confidence are crucial for the financial health of an economy.

This move will not help the public or average investor, and will give well the connected an even greater advantage.

Thank you,
Mark

Mark Harrington — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mark Harrington I would be against allowing companies to elect to reduce the number of public-company reports to two times per year. The benefits of such a change are little compared to the significant loss of regular, transparent and timely communication to the owners/stock-holders about how our company is performing. Please keep the current reporting requirements. Thank you.

Mark Heilshorn NA — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mark Heilshorn More information about the investments I hold in companies is valuable. I resent the SEC taking actions that would reduce the stream of information that allows me to make good financial decisions.

Mark Herron — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Herron Affiliation: Jun. 16, 2026 There is absolutely no reason to do this. Why should investors have to wait over 1/2 a year to see how a company is doing? Companies should display their performance in an up to date manner. Companies should be more transparent, not less.

Mark Jaszkowski — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mark Jaszkowski Stop this nonsense. It has not worked elsewhere. Investors need more transparency not less.

Mark Kapras — Jun 16, 2026

Subject: File No. S7-2026-15 From: Mark Kapras We need more information, not less! Leave the quarterly report requirements in place.

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mark kerivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: mark kerivan Affiliation: Jun. 16, 2026 This is another Trump scam! Continue with quarterly! Reporting 2x per year gives more money to Trump and less to the people! This is just another Trump scam to take more of the peoples money! Don't do it!

Sent from my iPhone

Mark Kuprych — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Kuprych Affiliation: Jun. 16, 2026 Mark Kuprych, Professional investor, property owner and soon-to-be retiree, Vermont: SEC- don't you DARE allow current politics try to SELL the public on benefits of semiannual or annual corporate financial reporting. The claim that it burdens companies and greatly reduces profitability will ONLY BENEFIT insider dealings. I and all individual investors deserve to know what is going on inside these companies; 12 or even a 6 month "window" is too long a wait. REFUSE TO BELIEVE that regulation is always BAD. In this case, 1/4ly reporting REQUIREMENTS hold a lot of corporate execs' feet to the fire. This is ALL THE MORE IMPORTANT with the increasing pace of commerce and the rise of closely-held mega-companies.

Mark Kuprych

"Is Not the Search for Knowledge More Valuable Than Its Possession?"
Albert Einstein

Mark Laird — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Laird Affiliation: Jun. 16, 2026 Semi-annual reporting didn't work the first time it was tried. Why should it work now?

Mark B. Laird

Mark Linn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Linn Affiliation: Jun. 16, 2026 No more insider trading

Sent from my iPhone

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mark marcelis — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: mark marcelis Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need more clarity in markets. This rule is yet again another way to screw retail.

Mark Muraida — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Muraida Affiliation: Jun. 16, 2026 Quarterly reporting is a staple of fiduciary duty to the public and shareholders. Any hiding of financials should be considered fraud. There is no reason for this to even be considered by the SEC and just goes to show the normal people that corporations rule the government if it were to pass. Stand up for those who have no lobby interests!

Sent from my iPhone

Mark Peterson — Jun 16, 2026
Subject: S7-2026-15 From: Mark Peterson Affiliation: Jun. 16, 2026 Billionaire CEOs want to get away with more fraud, waste and abuse. SEC needs to be more vigilant, not less. So, keep the quarterly reports.

Get Outlook for Android

Mark Peterson The Motley Fool Community - Major USAF Retired, — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mark Peterson Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. Reg FD moved toward a more level playing field. This proposal moves away from it. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well."

Mark Pombo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Pombo Affiliation: Jun. 16, 2026 We all know that Wall Street will push every shady practice they think they can get away with. Of course, they should be held to quarterly reports. It's not even a question, unless you support corruption and white collar

crime.

Mark Rachlitz — Jun 16, 2026
Subject: S7-2026-15 From: Mark Rachlitz Affiliation: Jun. 16, 2026 CEO wage are usually based on the corporations profits. So if they are cutting the corners, say from environmental regulations, their salary will go up and be a red flag for investigation by the SEC. Keep the quarterly financial disclosures for corporate CEOs. If not it will show SEC is not and independent governing body. Then you will have to justify your impartiality and explain why you are not holding Corporation leaders accountable.

Sent from my iPhone

MARK S HERTSTEIN Pulaski Tickets & Tours INC — Jun 16, 2026
Subject: File No. S7-2026-15 From: MARK S HERTSTEIN HAVE SOME COMMON SENCE!! DO NOT DO THIS !!

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mark seamans — Jun 16, 2026
Subject: S7-2026-15 Comment From: mark seamans Affiliation: Jun. 16, 2026 Mark D. Seamans, Retired, this matters because peoples life savings and retirements are invested. This needs monitored so we can keep track of whats being done to our money. 6 months it to long. People can loose everything with no chance to recover. Please vote against this!

Sent from my iPhone

Mark Shaw — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Shaw Affiliation: Jun. 16, 2026 My names is Mark, Im a licensed CPA. I think it would be a huge mistake to move from quarterly reporting to a less frequent schedule like semi-annual or annual. Investors benefit greatly from 10 Q reports and there is no good reason why larger publicly traded companies should not be able to assemble this information for their shareholders (though I could see the rationale for small caps to be excused from this expensive regulatory burden). In the age where technology makes information easier to compile than ever, and in a world where everything moves at a breakneck pace, it seems completely backward to be moving to a less frequent reporting schedule. If anything, companies should be able to leverage recent technologies to make the issuance of these quarterly reports easier and less expensive than ever.

Thank you for your time.

Best regards,

Mark Shaw

Shaw52587@gmail.com
(626) 644-8476

Mark Stewart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark Stewart Affiliation: Jun. 16, 2026 Why give companies even more time to not report troubling financial information?

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mark stone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: mark stone Affiliation: Jun. 16, 2026 Quarterly statements make investors more confident. Don't jeopardize that faith.

Yahoo Mail: Search, Organize, Conquer

Mark Sunderland Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mark Sunderland Quarterly reports are a must to make us better investors the more information you get from a company the better choices you can make

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Mark Wiechmann — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Mark Wiechmann Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As an American getting closer to retirement and our government being outright crooks. I need to have some honesty and transparency in the money I'm investing for my retired years and I need to know what public traders our up to. I don't want any less information from public companies I need to know more from these companies about what's going on with them. Please hold the standard of accountability and disclosure from them to a higher standard and protect retail investors.

Mark With — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mark With Affiliation: Jun. 16, 2026 Stop the six month option. Insiders already have too much power and control and time to corrupt system.

Sent from my iPhone

Mark Zettel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mark Zettel Affiliation: Jun. 16, 2026 MarkZettel from metro

Detroit Quiality Control manager. Please make all provisions for maintaining the current quarterly reporting

Yahoo Mail: Search, Organize, Conquer

Marla Beougher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marla Beougher Affiliation: Jun. 16, 2026 I absolutely want it to stay quarterly

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Marla Beougher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marla Beougher Affiliation: Jun. 16, 2026 I absolutely want reporting to stay quarterly.

Marla Beougher
Harrison Michigan

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marla Stella — Jun 16, 2026
Subject: S7-2026-15 Comment From: marla Stella Affiliation: Jun. 16, 2026 Quit pandering to the wealthy and Big Business! The rest of the Country is watching as well as the world. We have become one of the most corrupt countries in the world..thanks to our greedy, grifting President and his inept Administration.

Marla Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marla Wilson Affiliation: Jun. 16, 2026 Marla Wilson
Tuolumne, CA
There is enough theft & corruption. Making the quarterly reports less frequent allows for more corruption.

Marlene Ziegler — Jun 16, 2026
Subject: S7-2026-15 From: Marlene Ziegler Affiliation: Jun. 16, 2026 Keep the Quarterly Reporting requirement. We all need continuous and verifiable accountability.

Marlene Ziegler
Retired
Louisiana

Marne McCluskey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marne McCluskey Affiliation: Jun. 16, 2026 Reporting should continue on a quarterly basis to ensure accountability and protect the savings of millions of Americans including my family's hard earned savings. Previous changes to less frequent reporting was detrimental to people's savings.
Robert and Marne McCluskey
Retired
Indio, CA

Marria Model — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Marria Model Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years. A new SEC proposal would stop that. While insiders and big institutional investors will still get that information from CEOs and corporations, the retail investors would be the last to find out. This new proposal would allow for fraud and corruption to go unchecked for 6 months. That's a major blind spot. This is non transparent behavior that leads to mistrust.

Mars Halek — Jun 16, 2026
Subject: S7-2026-15 From: Mars Halek Affiliation: Jun. 16, 2026 I am mostly retired, trying to live on my investments. I know that quarterly reports have become the lifeblood of investors at all levels. Their reports are the only time we pretty much know for sure how the companies we put our money into, or are thinking of putting our money into, are doing. Prior to Sarbanes-Oxley, I at one point held a little bit of Enron stock, the company whose fraud against stockholders was the motivation for that law. Thank God it was only a little, because I watched it dwindle to nothing, then disappear from existence. Audited, binding reports, not too far apart, help keep public companies honest. They are essential in these times. They may be expensive but they don't hold the economy back; they keep it going. They may be paid for with our shareholder money, but they are insurance for the rest of our invested funds, which many of us also need to live on.

Keep companies reporting quarterly and in compliance with Sarbanes-Oxley.

Sincerely,

Thomas Marshalek, Retired
Bloomington, Indiana

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marsha cornelius — Jun 16, 2026
Subject: S7-2026-15 Comment From: marsha cornelius Affiliation: Jun. 16, 2026 Stop sucking Trump's dick and keep the quarterly reports.

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Marsha look — Jun 16, 2026
Subject: S7-2026-15 From: Marsha look Affiliation: Jun. 16, 2026 Quarterly reports are necessary to keep people honest.

Sent from my iPhone

Marsha Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marsha Roberts Affiliation: Jun. 16, 2026 Information quarterly is smart and sound. If course realizing you don't understand those words.

Marsha York — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marsha York Affiliation: Jun. 16, 2026 Do not change the currect reporting methods. Companies do not need this change, but everyday people need the current system to remain in place, protecting our retirement funds!! Marsha York, retired, Glasgow, Ky

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Marta Schrader — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marta Schrader Affiliation: Jun. 16, 2026 My name is Marta Schrader. I am a medical sales rep and I have worked for public companies my entire life. There is absolutely no benefit to the American public to change reporting requirements of public companies. The proposed change serves insiders only. DO NOT CHANGE THE QUARTERLY REPORTING REQUIREMENTS.

Sincerely,
Marta Schrader
Los Angeles, CA

Martha Gadberry Retired Housewife — Jun 16, 2026
Subject: File No. S7-2026-15 From: Martha Gadberry I do not want less information. I want my quarterly reports. I am thankful for Motley Fool making me aware of this.

Martha Quiroga — Jun 16, 2026
Subject: S7-2026-15 Comment From: Martha Quiroga Affiliation: Jun. 16, 2026 This can only be hurtful to the common person. Tell me why you would possibly think this is good for the public.

Marti Knight — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marti Knight Affiliation: Jun. 16, 2026 Quarterly reporting has been an advantage to investors for protection against the unscrupulous among us. It is important for transparency.

MARTIN ALTERMAN — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MARTIN ALTERMAN Affiliation: Jun. 16, 2026 Companies should be required to report earnings quarterly at the very least! More often than that would be preferable. Certainly in the computer age, this should not pose a problem - especially for the larger companies!

Martin Furey Martin Furey — Jun 16, 2026
Subject: File No. S7-2026-15 From: Martin Furey Quarterly reporting is essential to the success of retail investors. Please never consider making LESS information available to the general public.

Martin Hartmann — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Martin Hartmann Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Like probably 99% of investors I use this information to balance my stock portfolio and make informed decisions about my investments. Transparency is key!

Martin Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Martin Smith Affiliation: Jun. 16, 2026 Please don't let the foxes into th chiken coop!

Martin's j O'Donnell — Jun 16, 2026
Subject: S7-2026-15 From: Martin's j O'Donnell Affiliation: Jun. 16, 2026 Continue as is. What has been necessary,remains in order to confirm fraud

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Martina Lee — Jun 16, 2026
Subject: S7-2026-15 Comment From: Martina Lee Affiliation: Jun. 16, 2026 Don’t we have enough corruption without making it worse

Sent from my iPad

Marty Back — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marty Back Affiliation: Jun. 16, 2026 I rely on quarterly reports to make decisions about my retirement savings Don’t allow this to go to half year reporting

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Marty Jones — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Marty Jones Affiliation: Jun. 16, 2026 STOP MESSING WITH MONEY!! Quarterly announcements need to stay!

Marty Webb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Marty Webb Affiliation: Jun. 16, 2026 Martha Webb
Retired
This matter concerns me because I, like many other citizens rely on it for information pursuant my livelihood.

Marvin Henderson — Jun 16, 2026
Subject: S7-2026-15 From: Marvin Henderson Affiliation: Jun. 16, 2026 We have enough crookedness in Battlement and everything else in the government now we don't need to cut it so they can have some more it's about time at politicians start working for the American people

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Mary — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Affiliation: Jun. 16, 2026 My name is Mary Columbo Reichert. I am a 65-year-old retired hospital chaplain living in Northeast Georgia. The majority of my income comes from savings I and my family have made during our working years. This income stream is even more important now, when the federal government is threatening traditional safety nets like social security. It is also a time when I am less able to control my income stream as I no longer receive a paycheck from an employer. Corporate accountability is vital to me. It allows corporations to retain or regain credibility and provides an increased sense of security that fiduciary responsibilities are honored. I ask you to keep the corporate quarterly reporting requirement in place.

Respectfully,

Mary Columbo Reichert

Mary — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 16, 2026 Investors have the right to quarterly statements on their accounts. They are entitled to accurate and clear reports on how these companies are handling their investments.

Mary — Jun 16, 2026
Subject: S7-2026-15 From: Mary Affiliation: Jun. 16, 2026 Every investor deserves quarterly statements on how their investments are doing.

Mary — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary Keep quarterly reports, there is absolutely no good reason to change this.

Mary Adam — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary Adam I oppose this reporting change from quarterly to semiannual. Individual investors would be harmed. Timely disclosure is imperative.

Mary Adams — Jun 16, 2026
Subject: S7-2026-15 From: Mary Adams Affiliation: Jun. 16, 2026 Keep these reports quaterly. I rely on this to impact my decisions on the stock market. And, ir keeps these companies paying more attention. Following the present awful admoniostration it will be necessary to demand more accountable than they have been. Manhy of them are in on the grift. Mary Adams, Bethlehem, PA

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mary Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: mary Adams Affiliation: Jun. 16, 2026 Intelligent decisions are based on timely access to factual data. With increasing reliance on AI there needs to be more analysis of data provided quarterly not less. Other countries have already tried removing quarterly and proved it ineffective.

Mary Ann Edson-Plumb — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Ann Edson-Plumb Affiliation: Jun. 16, 2026 As a retired person in California, I have spent years maximizing my investments. This change will make that harder to do and make companies less responsive to their shareholders. There is no reason whatsoever to make this change.

Companies already try to shut out and obfuscate with their smaller investors. Kids get 4 report cards a year, why shouldn't companies? History shows that companies do a better job when they have to report more frequently. Internally, they are surely reporting monthly, so this data should be easy to report.

Mary Ann Edson-Plumb

Mary Ann Massarini Stanger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Ann Massarini Stanger Affiliation: Jun. 16, 2026 I have a master's degree in Library and Information Science. The fact that OUR government's SEC wants to drop quarterly reporting is a red flag to me and other private citizens. Daylight reveals but darkness hides. Quarterly reporting was established for a reason; removing this screams that this SEC does not want the public to know what is going on behind the scenes in companies and what the impact will be on our investments. KEEP QUARTERLY REPORTING for OUR benefit. Thank you.

Mary A. Stanger

Mary Anne Modrak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Anne Modrak Affiliation: Jun. 16, 2026 I am in retirement. Given the questionable solvency of Social Security many people will be relying on their IRA's. The ability to evaluate companies quarterly allows for course corrections while semi-annual reports does not and can result in major financial losses. Please do not change this rule.
Mary Anne Modrak, retired. Conklin, Nzy

Sent from my iPhone

Mary Beth Nelsen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Beth Nelsen Affiliation: Jun. 16, 2026 In a representative democracy, We, the People select and elect fellow citizens to represent us, not corporations. It is essential to provide key information and transparency to the people who are the governors of this country. Please honor your commitment to the Constitution and your fellow citizens by continuing to require quarterly reporting. My name is Mary Beth Nelsen, Oxford, CT, and I am a small-business owner without the power of extreme wealth and influence. But small and medium-sized businesses make up 99.9% of all US businesses. We ARE the People. Thank you for representing us.

All my best,
Mary Beth Nelsen

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mary biza — Jun 16, 2026
Subject: S7-2026-15 Comment From: mary biza Affiliation: Jun. 16, 2026 Quarterly reporting let's us keep track of our money.Why do they feel the need to change it.

Mary Blair — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Blair Affiliation: Jun. 16, 2026 No way. Insider trading, and government fraud

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Mary Bughman — Jun 16, 2026
Subject: S7-2026-15 From: Mary Bughman Affiliation: Jun. 16, 2026 Keep the standards high by maintaining quarterly reporting., with the added incentive to be honest to avoid jailtime.,

Sent from my iPhone

Mary Bullard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Bullard Affiliation: Jun. 16, 2026 Keep quarterly reports as they are. Safe guard my meager retiree investments.

Sent from my iPhone

Mary C Murphy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary C Murphy Affiliation: Jun. 16, 2026 We must keep the rules the same and require quarterly reporting. Too many senior citizens have their retirement invested and quarterly reporting helps them keep their investments more profitable and secure. Do not change the way things currently work.

Sent from my iPhone

Mary Capp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Capp Affiliation: Jun. 16, 2026 We need quarterly reporting so we can make intelligent decisions about what companies we want to invest in and how they are using our money
MARY CAPP RN BSN. retired

Mary Carr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Carr Affiliation: Jun. 16, 2026 The United States has already tried the semi-annual method from 1955 to 1971, and it resulted in substantial losses to portfolio values. Commercial and individual investors benefit greatly with more up to date reporting so that they can respond to market changes with verified data.
No one is served by returning to semi-annual reporting, and we have the historic data to show it. Please keep reporting/disclosure requirements as they are now. Thank you.

Get Outlook for Android

Mary Chambers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Chambers Affiliation: Jun. 16, 2026 This is an absolute real practice. Retail corporations are so dishonest its disgusting! I worked retail mgnt fo 15 and the fleecing of the public and that of their employees is just deplorable. I expect hell to be overflowing before long.
.

Mary Cooke — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Cooke Affiliation: Jun. 16, 2026 Let's keep Wall St. accountable.

Quarterly reporting.

Mary Cooper — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Cooper Affiliation: Jun. 16, 2026 Quarterly reporting makes accountability sense. We The People are required to demonstrate accountability with our finances and we request and expect the same from elected officials.
Mary Cooper, Retired in Illinois

Mary Crane — Jun 16, 2026
Subject: S7-2026-15 From: Mary Crane Affiliation: Jun. 16, 2026 Consumers deserve to be provided with transparent records of their investments. We already know what could happen when reporting is done less frequently.
Ms. Mary Crane
MATC Instructor
Pewaukee, WI

Mary Dolde — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Dolde Affiliation: Jun. 16, 2026 Keep Quarterly reporting
AR Analyst

Mary Ernster — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Ernster Affiliation: Jun. 16, 2026 Transparency is one of few tools investors have to keep companies honest. I strongly support keeping quarterly reporting.

Sent from my iPhone

Mary Feldmeir — Jun 16, 2026
Subject: S7-2026-15 From: Mary Feldmeir Affiliation: Jun. 16, 2026 Especially with today’s rampant greed, CEO reporting becomes more important than ever.
Many, who are the investors deserve to know what is happening with THEIR MONEY.

Sent from my iPhone

Mary Fox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Fox Affiliation: Jun. 16, 2026 I rely on my investments for my retirement. Let's not let billionaires rig they system and lets give investors real information in a timely manner. And stop letting insider trading skew the system.

Mary Gallagher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Gallagher Affiliation: Jun. 16, 2026 There is no reason to do this other than to allow insiders to more effectively game the market at the expense of smaller investors and the public. Shame on you for this proposal!

Mary Gallagher
60 Salter Pl
Maplewood, NJ 07040

Sent from my iPhone

Mary Glosik — Jun 16, 2026
Subject: S7-2026-15 From: Mary Glosik Affiliation: Jun. 16, 2026 We need more consumer protections and regulation of the financial industry. The mismanaged Enron, Lehman Bros, Washington Mutual and General Motors are just a few examples of how fraud and inefficiency have hurt the country and U.S. citizens. Do not weaken the watch dogs and laws that ensure our hard earned dollars are kept safe.

Sent from my iPhone

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mary greendale — Jun 16, 2026
Subject: S7-2026-15 Comment From: mary greendale Affiliation: Jun. 16, 2026 This is devious and hurts the little guy and gal!! Stop this and retain quarterly reporting please.

Mary Greendale
Holliston, MA

"A government of laws, and not of men."
John Adams, 2nd US President, 1776

Mary H — Jun 16, 2026
Subject: S7-2026-15 From: Mary H Affiliation: Jun. 16, 2026 Mary Hutchins, Florida. Keep the current law.

Sent from my iPhone

Mary Hall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Hall Affiliation: Jun. 16, 2026 Keep quarterly corporate

reporting!!!

Most sincerely,
Mary Hall
720-984-9804

Save Shibas with COSIR & Me!
Click HERE for our website.
Click HERE to donate.

Mary Hamrick — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Hamrick Affiliation: Jun. 16, 2026 Mary Hamrick, and teacher from the metro St. Louis area. Quarterly reporting is very important to me, as i near retirement. I need to know exactly where my investments sit, so that adjustments can be made before there is a detriment to my finances!

Yahoo Mail: Search, Organize, Conquer

Mary jane Clark — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary jane Clark Affiliation: Jun. 16, 2026 Mary Jane Clark, RN BSN. Seattle WA. I am retiring very soon and need to know how my funds are responding. Don't take a chance with out money. These deregulations risk my retirement insight. Keep SEC reporting quarterly.

Sent from my iPhone

Mary Jean Fredrickson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Jean Fredrickson Affiliation: Jun. 16, 2026 Quarterly reporting helps me in making investment decisions. Six month reporting would make it harder to stay on top of what’s really going on in my investments. Keep every three month reporting. Mary Jean Fredrickson, Retired

Sent from my iPad

Mary Jo Billings — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Jo Billings Affiliation: Jun. 16, 2026 No there is enough corruption going on with the elites. This has nothing to do with America First.

Thank you,
Mary Jo Billings
972-670-7994

Mary Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Johnson Affiliation: Jun. 16, 2026 Please keep SEC information transparent. Quarterly reporting is working fine.

Sent from my iPhone

Mary Joiner — Jun 16, 2026
Subject: S7-2026-15 From: Mary Joiner Affiliation: Jun. 16, 2026 This needs to remain quarterly to help stop fraud.

Mary Joyce — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Mary Joyce Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
"I'm a recently retired investor and I rely on quarterly reports to make decisions about my investments and retirement savings" is genuinely valuable on the record. I find it hard to believe that these companies find quarterly reporting a hardship. They make billions. Why not protect the small guy, eliminate the fraud, keep the transparency. This is just a hard NO!
Our government really needs to start working for the people and not the businesses. You need to be held more accountable for your decisions that affect mainstream hard working Americans that barely scrape by. I can only wonder if the SEC has an underlying agenda that they/you would benefit from by doing this. Fraud is on the rise or better said ,being discovered and you are asking to hide it potentially. Please this is no financial burden on the companies. They are profiting and if not, maybe they should SELL. DO NOT PASS THIS INITIATIVE.

Mary Kay Sobota — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Kay Sobota Affiliation: Jun. 16, 2026 Quarterly reports are critical for the health of our economy. Failure to retain quarterly reports will destroy every American’s financial position and you cannot allow that to happen!

Sent from my iPhone

Mary Kircher — Jun 16, 2026
Subject: S7-2026-15 From: Mary Kircher Affiliation: Jun. 16, 2026 You are supposed to be “public servants”. Stand up for and protect the people! Keep Quarterly Reporting!

Mary Kitchen — Jun 16, 2026
Subject: S7-2026-15 From: Mary Kitchen Affiliation: Jun. 16, 2026 I am sick of all these CEO's breaking the laws and getting filthy rich off the backs of the hard working people and by their criminal activities. No one is above the law and its time there is accountability and harsh penalties so they will all think twice before ever engaging in criminal activities to get rich. Us common folks don't get free passes or slaps on the hands for breaking the laws and neither should the CEO's or the rich elites! Enough is Enough!

Mary Kulp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Kulp Affiliation: Jun. 16, 2026 Keep it open. Fraud could get worse. Stealing and insider trading could worsen.

Mary Kulp None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary Kulp Keep it open, companies could steal, insider trading, and fraudulent activities. The books could be falsefied

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Mary Langford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Langford Affiliation: Jun. 16, 2026 Keep the reports quarterly!!

Sent from my iPhone

Mary Laub — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Laub Affiliation: Jun. 16, 2026 I am 80. Former Human Resources and Strategic Mgr with a Midwest utility. NO corporation should be allowed to keep their books secret for more than what is already required. I say a big NO TO CHANGING THE QUARTERLY REQUIREMENT. If anything we need more transparency to push backcc bc against corporate greed.
Mary Laub, Madison, WI

Sent from my iPhone

Mary Lea McTurnan — Jun 16, 2026

Subject: S7-2026-15 Comment From: Mary Lea McTurnan Affiliation: Jun. 16, 2026 Mary Lea McTurnan, Trustee
As a victim of aggressive and deceptive “”"Merrill advisory “”" tactics , we are hostage to a margin loan securitized by our portfolios, so we’ve been lending to Merrill as well as borrowing concomitantly, and our lending to Merrill isn’t collateralized, but our borrowing is BRUTAL. We need more reporting, not less. Give these racketeers more opacity and watch them cause another meltdown like 2008

MLM

Mary Light — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Light Affiliation: Jun. 16, 2026 This needs to be kept quarterly!
Do not change it!
I need to be able to see and make changes to optimize, six months is too long.
Mary Light
APWU

Sent from my iPhone

Mary Lou Hemann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Lou Hemann Affiliation: Jun. 16, 2026 HUGE need for transparency

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mary mack — Jun 16, 2026
Subject: Comment on S7-2026-15 From: mary mack Affiliation: Jun. 16, 2026 Keep the reporting quarterly.

Mary Martchink — Jun 16, 2026
Subject: S7-2026-15 From: Mary Martchink Affiliation: Jun. 16, 2026 Keep quarterly reports

Sent from my iPhone

Mary Mayer Zins none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary Mayer Zins I am an individual investor in stocks within my Traditional IRA, my ROTH IRA and my taxable brokerage accounts. I highly value the quarterly reports of the companies in which I have, or are considering, investments. The success of my investments is directly related to the information I have through quarterly reports. The conference calls explaining the reports are even more enlightening and would not happen except for the

requirement that a report be issued. These directly impact the quality of my life in retirement. The SEC must not reduce my chances for successful investing by reducing the information by which I judge the companies I own. Too many retirees are struggling to support themselves in our economy as inflation rages. Do not add to our burden by keeping us in the dark.

Mary McMenamin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary McMenamin Affiliation: Jun. 16, 2026 Mary Ann McMenamin Retired Another way for this administration to rip off the Amercan people.

Mary Misquez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Misquez Affiliation: Jun. 16, 2026 Everyone must have access to their finances.

Sent from my iPhone

Mary Mohr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Mohr Affiliation: Jun. 16, 2026 KEEP quarterly reporting!!! I am retired with substantial savings and no way to regain losses through employment.

Sent from my iPhone

Mary Nevin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Nevin Affiliation: Jun. 16, 2026 We need more watchdogs for fiscal responsibility!

Sent from my iPad

Mary O'Grady — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary O'Grady Affiliation: Jun. 16, 2026 NO WAY I will sanction 6 month coverups to corruption!!!! I'm a genius mind, and I've been scammed by apps, and links twice in just this past year so NO WAY!!!

MARY O'GRADY
Redding, CA.

Get Outlook for iOS

Mary Petersen — Jun 16, 2026
Subject: S7-2026-15 From: Mary Petersen Affiliation: Jun. 16, 2026 My name is Mary Petersen, I have investment income that I depend on to stay in my home . Keeping reporting quarterly is more secure for everyone .Investors suffered huge losses when CEOs can lie about the strength of their companies. Let's be honest so we can all survive. As a taxpayer ,I don't like bailing out cheating lying CEOs, it's just not fair.

Mary R — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary R I do not think it is wise for the SEC to allow companies to change from quarterly reporting to semi-annual reporting. Companies have proven time and again in our history that they cannot be trusted to consistently follow the laws pertaining to them or act in the best interests of the American people (i.e. not doing things that will actively harm citizens), unless they are compelled by governments, be they local, state, or federal. The Federal Government has a responsibility to ensure the safety of Americans, and that includes their fiscal safety. Do not do this. Keep Quarterly Reporting.

Mary Riche — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Riche Affiliation: Jun. 16, 2026 I am a retired person, I have very right to see quarterly statements on my investments, what you are proposing is wrong. It smacks of corruption. This is a dangerous path.

Sent from my iPad

Mary Scott — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Scott Affiliation: Jun. 16, 2026 Please keep required reporting quarterly. Investors need quarterly updates so that they can stay current with risks to their money. Transparency is so important.
Thank you,
Mary

Mary Scott, Landman

Mary Scott
213 Halto Via
Durango, CO 81301
970-769-8532

Mary Shell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Shell Affiliation: Jun. 16, 2026 I would want quarterly reporting to continue. I am a eidoe and a loss of income would be devastating.

Mary Sparagna — Jun 16, 2026

Subject: S7-2026-15 Comment From: Mary Sparagna Affiliation: Jun. 16, 2026 As an investor, I want my financial advisor to have the most up to date information. Given the fact that this did not work well in the U.K. & Singapore, why do this? It seems like this would open the door for fraud & financial crisis.

Yahoo Mail: Search, Organize, Conquer

Mary Sullivan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Sullivan Affiliation: Jun. 16, 2026 Mary Sullivan retiree I worked and contributed to my account for 40 years. Reporting should continue on a quarterly basis to ensure the best outcomes for all participants. The money in these funds belong to participants who have worked long and hard and count on these funds for retirement.

Sent from my iPhone

Mary Supinger — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mary Supinger Affiliation: Jun. 16, 2026 Do Not take us back in time! We can't have less oversight. We actually need more when it comes to investments.

Mary

Mary Supinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Supinger Affiliation: Jun. 16, 2026 Please keep compliance laws for the Sec to quarterly! We need more information to invest safely.

Mary

Mary Tucker — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mary Tucker I strongly believe that quarterly reporting is preferable to semi-annual reporting because it gives the retail (individual) investor more transparency and the opportunity to sell--sooner than later, specifically 3 months sooner--investments in companies that seem to be on the wrong course. Thank you for the opportunity to comment on this propose rule change.

Mary Walsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Walsh Affiliation: Jun. 16, 2026 This is not the time to make financial records more secretive! Keep the disclosure at quarterly or more frequent!

MP Walsh
Sent from my iPhone

Mary Wellemeyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mary Wellemeyer Affiliation: Jun. 16, 2026 No more Enrons, please! Keeping the same personally signed quarterly reporting may not help a lot, but it's not a step backwards

Mary Wellemeyer
Columbia Falls, MT
406-890-4056

Mary Wright — Jun 16, 2026
Subject: S7-2026-15 From: Mary Wright Affiliation: Jun. 16, 2026 If they are being truthful, they won't mind continuing with their signatures and quarterly reporting. They have employees who are there to do this work. This is just a way to open things up for them again. Don't tell me you trust them. (I may have to start laughing hysterically at that thought.)

MARYANN Cox — Jun 16, 2026
Subject: S7-2026-15 Comment From: MARYANN Cox Affiliation: Jun. 16, 2026 Do not promote fraud opportunities

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MaryAnn Heathfield — Jun 16, 2026
Subject: S7-2026-15 From: MaryAnn Heathfield Affiliation: Jun. 16, 2026 Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters.
Why roll them back?

Maryann Roper — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Maryann Roper Affiliation: Jun. 16, 2026 Please continue with quarterly reports. And we need transparency

Maryann Roper

Marybeth Underhill — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marybeth Underhill Affiliation: Jun. 16, 2026 Please

Washington, keep your dirty paws off my money. Stay away from things you don't know about. You're already stealing my social security. As the saying goes, don't fix what's not broken. Leave quarterly reporting alone.
Thanks

Sent from Marybeth

Marybeth Underhill — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Marybeth Underhill Affiliation: Jun. 16, 2026 Please Washington, don't change this. It's working just fine. Why change something that works? What is your motivation?

Mason E Osborne — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mason E Osborne Please do not lessen the information that is accessible to individual investors. You are targeting an already disadvantaged group to make them more disadvantaged. This is a ridiculous and unacceptable notion.

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matt — Jun 16, 2026
Subject: S7-2026-15 Comment From: matt Affiliation: Jun. 16, 2026 Quarterly reporting is important for honesty and transparency and I feel it needs to continue!

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matt ching — Jun 16, 2026
Subject: S7-2026-15 Comment From: matt ching Affiliation: Jun. 16, 2026 The SEC is supposed to protect American citizens, not enable corporations to hide their information. We as individual investors rely on this information to make informed decisions about our future and demand transparency. Markets are worthless without integrity as is everything else in society. Do what is right for our country and maintain that integrity.

Matt Juliano — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Matt Juliano Affiliation: Jun. 16, 2026 Subject: Preserving Quarterly Reporting Standards

Dear Securities and Exchange Commission,

I am writing to express my strong support for the continued requirement of quarterly reporting for public companies. As a catastrophe field adjuster, I understand the critical importance of timely and transparent financial disclosures. Maintaining this reporting cadence provides essential insights into

a company's ongoing performance and financial health. Furthermore, it allows stakeholders, including investors and regulators, to make informed decisions based on the most current information available. The consistency of quarterly reports has proven invaluable for assessing risk and stability. I urge you to uphold this vital reporting practice.

Sincerely,

Matt Juliano
Catastrophe Field Adjuster

Matt Krafthefer — Jun 16, 2026
Subject: Keep Quarterly Reviews Mandatory From: Matt Krafthefer Affiliation: Jun. 16, 2026 This is ridiculous. In a time when the Executive Branch is accusing so many of fraud, this decision just opens the window for more. Short term gains made by businesses opting out of quarterly review will cost in the long term. Furthermore, it offers unethical leadership to get a head start on taking the money and running. Businesses then become imbecilic in the eyes of their clients. The suggested rule to change to a semi-annual review is just foolish.

Transparency allows for fair competition and greater enticement for ethical investment. We need to show the people, fellow businesses, and the world that our businesses are worthy of investment and are honest through transparency. We need to continue with mandatory quarterly review.

Sincerely,
Matt Krafthefer
grigfiddler@gmail.com

Matt Long — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Matt Long Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It is a clear attempt to take retail investor money and put it in the pocket of company insiders. All your names will be written on this decision in history. Be on the right side of History. It is shameful this has to even be stated. Your kids will know how you voted on this.

Matt Miller — Jun 16, 2026
Subject: S7-2026-15 From: Matt Miller Affiliation: Jun. 16, 2026 I think it’s been proven over and over that corporations must be held to these reporting and filing rules to prevent fraud. Keep the rule.
Matt Miller

Sent from my iPhone

Matt Peck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Matt Peck Affiliation: Jun. 16, 2026 The reason it is a financial industry standard is because it’s what investors will tolerate. If you want to see wide-scale divestment in US stocks and watch American and foreign money move overseas to trustworthy markets, by all means, cut disclosure requirements in half.

Sent from Gmail Mobile

Matt Wax — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Matt Wax Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

terrible idea! This will tamper with the free market and is unamerican!

Matthew B. Cheeley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Matthew B. Cheeley Affiliation: Jun. 16, 2026 The question is, would those of you who propose this would except this as a standard you would have to live by. Too many people making rules that they don't ever have to live by. I want to know what's going on as much as possible. Please keep the requirements as is and not every 6 months.

Matthew Baldea — Jun 16, 2026
Subject: File No. S7-2026-15 From: Matthew Baldea As a retail investor, we absolutely want more reporting, not less. There is no good, truthful reason to switch to semi annual reporting from quarterly. Last time this happened it helped influence a crash. I’m asking on behalf of myself and family that you either keep the reporting schedule as it is, or increase the amount of reporting. Thank you for your time.

Matthew Bennett — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Bennett Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 disproportionately benefits insiders and large institutions, enabling them to minimize transparency and maximize the harm done to the investing public. When you put the majority of investors at risk to limit the burdens and overhead of reporting on those who should be transparent, you're only helping fill the pockets of millionaires and billionaires. Perhaps that's the point, and that's exactly why I oppose this rule.

Matthew Everett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Matthew Everett Affiliation: Jun. 16, 2026 Quarterly reporting keeps investors educated. Keep the going.

Matthew Gallelli — Jun 16, 2026
Subject: S7-2026-15 From: Matthew Gallelli Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY! Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing %2semi-annual%2 reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for our savings.

Matthew Gallelli
200 Canal St
Palmyra NY 14522

Yahoo Mail: Search, Organize, Conquer

Matthew Marsteller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Matthew Marsteller Affiliation: Jun. 16, 2026 Noting the claimed focus on fraud prevention of the current administration, this flies in the face of that. I find this very worrying since I'm a retired person heavily reliant on my savings at this point in my life. If there was even the slightest chance that I would have less access to the information about my investments, I would have to strongly consider joining a class action lawsuit against this proposal (and I believe one would be shortly forthcoming). This only appears to hurt our nation and, as of late, that seems to be the only thing that is happening. We're being torn apart and this seems to add to the chaos. Sincerely,

Matthew R. Marsteller
Retired
US Navy Veteran, 1978-1984

Matthew Miller — Jun 16, 2026
Subject: S7-2026-15 From: Matthew Miller Affiliation: Jun. 16, 2026 Quarterly reports absolutely, all the corruption currently maybe it should be every month the reports are signed. A very simple thing to do for a positive investment future. The CEOs and the CFO‘s might have to delay their golf games a few minutes to take care of this.!!

Sent from my iPhone

Matthew Reis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Matthew Reis Affiliation: Jun. 16, 2026 Good evening,

My name is Matthew Reis, Recruiting Manager, Little Rock, AR. I have been investing for over 30

years. Having visibility into a company's performance quarterly is only fair. Please allow us to remain wise and informed investors with our hard earned money and keep the quarterly reports.

Matthew D. Reis

Matthew Rinearson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Matthew Rinearson Affiliation: Jun. 16, 2026 No, hell no! We're a country for the People not companies who will likely stab the little guy, Us, as much as they can. Leave the quarterly reporting alone.

Thanks,
Matthew Rinearson

Matthew Ryan — Jun 16, 2026
Subject: File No. S7-2026-15 From: Matthew Ryan don't do it! Keep transparency!

Matthew Smith — Jun 16, 2026
Subject: S7-2026-15 From: Matthew Smith Affiliation: Jun. 16, 2026 This a joke! You people are purposely trying to SCREW OVER THE LOW AND MIDDLE class citzens! Quarterly- REPORTING NEEDS TO BE MONTHLY!

Matthew Walz Dad — Jun 16, 2026
Subject: File No. S7-2026-15 From: Matthew Walz This is simple. Keep quarterly's

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matty warner — Jun 16, 2026
Subject: S7-2026-15 Comment From: matty warner Affiliation: Jun. 16, 2026 This is a bad plan and will cause more problems than it solves.

Sent from my iPhone

Maureen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maureen Affiliation: Jun. 16, 2026 It is critical

Sent from my iPhone

Maureen Cullen — Jun 16, 2026
Subject: S7-2026-15 From: Maureen Cullen Affiliation: Jun. 16, 2026 Ripping up the Glass Steagall act led to the financial meltdown of 2007-08.

Obama bailed out investment and commercial banks and let millions of Americans lose their homes to foreclosure.

Now we have pump and dump crypto trading, and overt stock market manipulation with every Iran war “peace” announcement.

The First Family and Special Operation rangers use Prediction markets to bet on wars.

Private credit funds deny investors access to their money.

SpaceX gets immediately absorbed into passive index etfs.

Now, we are presented with this horrible surprise: biannual earnings reports.

This is absolutely absurd. This is designed to make some future grift easier to hide from Americans.

It’s shameful that the SEC is even considering it.

Sincerely,
Maureen Cullen

P. S. The SEC is lying down on the job.

Sent from my iPhone

Maureen Feeney Roser — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maureen Feeney Roser Affiliation: Jun. 16, 2026 I think reducing reporting requirements to semi-annual basis as opposed to quarterly is a big mistake. It will make it harder for the average investor to stay on top of earning and losses -- and make it easier for deceitful practices to prevail. I fail to see the benefit to anyone other than to those required to report by reducing their costs! You should focus on things that help the consumer -- and keeping corporations in check and reducing insider trading. Keep SEC reporting quarterly.

Thank you.
Sent from my iPhone

Maureen Gubbins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maureen Gubbins Affiliation: Jun. 16, 2026 Do NOT agree with changing reporting from quarterly to every six months!!

Yahoo Mail: Search, Organize, Conquer

Maureen McDonald Michalski — Jun 16, 2026
Subject: S7-2026-15 From: Maureen McDonald Michalski Affiliation: Jun. 16, 2026 These CEOs and companies honest by making them report their business earnings and spending on a quarterly basis!

Yahoo Mail: Search, Organize, Conquer

Maureen McMahon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Maureen McMahon Affiliation: Jun. 16, 2026 Why accommodate companies who hope to hide or delay financial reports. Does this protect the public? The SEC is not in place to prevent open and honest accounting.

Max Bareiss — Jun 16, 2026
Subject: S7-2026-15 Comment From: Max Bareiss Affiliation: Jun. 16, 2026 Please don't allow corporations to hide information by allowing more time before reporting; most have a long history of only doing the "right" thing when required to.

Maxcell R George Florida Surveyors and Mappers Society — Jun 16, 2026
Subject: File No. S7-2026-15 From: Maxcell R George While I am not a rich and powerful person, I hope that you will consider the voice of someone who will be deeply impacted by your proposed rule change. I cannot afford to live through another ENRON, I suffer more from the uncontrolled greed of the stock market and corporations than the rich & powerful. Allowing them to report less frequently, and to not be personally responsible for the truthfulness of what they report only benefits them - not the average american. Please, for once, take the side of the many, not the few. Keep the rules in place as they are.

May Chow — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: May Chow Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not pass legislation that would allow companies to hide information from individual investors like me. The average American like myself needs all the information we can get to make informed decisions that affect our retirement and our families. We need more transparency.

May Santiago — Jun 16, 2026
Subject: S7-2026-15 Comment From: May Santiago Affiliation: Jun. 16, 2026 Keep the quarterly reports. Don't cave and change now. It works fine. Please don't cause further damage to our country.

MBuddy Coughlin — Jun 16, 2026
Subject: S7-2026-15 Comment From: MBuddy Coughlin Affiliation: Jun. 16, 2026 I believe that

eliminating the quarterly reports will lead to reckless behavior and dishonest practices.
Matthew Coughlin
Professional musician

Buddy Coughlin

www.youtube.com/pleasantbud
www.pleasantbud.com
Sent from my too expensive device

Media Labbauf — Jun 16, 2026
Subject: File No. S7-2026-15 From: Media Labbauf As a person who has been investing in the equity markets for the past 35 years, I am very concerned about the proposal to cut in half the retail investor's access to information about the publicly traded companies. By allowing public companies to switch from quarterly to semiannual financial reporting, it reduces timely transparency and access to information we as investors need to make sound investment decisions that will ultimately effect our livelihood. Semiannual reporting doubles the information gap between insiders and ordinary shareholders - and this gap increases uncertainty and volatility for small investors like me. This proposal does not provide a fair level of playing field for retail investors, nor it is to the best interest of investors - we need more information from companies we own or are considering to invest in, not less! Please do not abandon the quarterly reporting, we the average investors rely heavily on them to make sound investment decisions throughout the year. Thank you for championing for us little people!

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meersr — Jun 16, 2026
Subject: S7-2026-15 Comment From: meersr Affiliation: Jun. 16, 2026 Hiding this information for an additional three months is ridiculous!

What's the real purpose?

KEEP QUARTERLY REPORTING!!

Ronald S. Meers
129 Paschal Dr
Murfreesboro TN 37128-4105

Sent from my Galaxy

Meg Harlin — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Meg Harlin Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Be better, help your fellow person, be transparent.

Meg Williams — Jun 16, 2026
Subject: S7-2026-15 From: Meg Williams Affiliation: Jun. 16, 2026 Quarterly reporting keeps CEO's & CFO's honest & transparent. Accurate & honest reporting helps everyone and to reduce the reporting requirement to two times per year reduces transparency & accountability to the investors & shareholders who deserve to receive up to date information! Please keep the reporting requirements quarterly! Margarett Williams
(Retired) Illinois

Megan May Manager in higher ed — Jun 16, 2026
Subject: File No. S7-2026-15 From: Megan May Megan May, engineer leader, Indianapolis. Quarterly reports filed with the Securities and Exchange Commission (SEC) are important because they provide consumers and investors with timely information about a company's financial health and overall performance. Rather than waiting for an annual report, stakeholders can review quarterly updates to understand how a company is performing throughout the year. This transparency helps individuals make informed decisions about investing, purchasing products, or doing business with a company. These reports also promote accountability by requiring companies to disclose significant financial results, risks, and operational changes on a regular basis. Consumers benefit from knowing whether a company is facing financial difficulties, legal challenges, or other issues that could affect its ability to deliver products and services. Regular disclosures help prevent companies from withholding important information and encourage honest communication with the public. In addition, quarterly reporting contributes to fair and efficient financial markets. When accurate information is made available to everyone at the same time, investors can evaluate companies based on reliable data rather than rumors or insider knowledge. This level of transparency builds trust in the marketplace and helps protect consumers and investors from making decisions based on incomplete or misleading information.

Melanie Bowen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melanie Bowen Affiliation: Jun. 16, 2026 This is a horrible idea. It gives power to bad actors allowing more financial fraud. The US deserves protections from this kind of behavior which is why this protections were put into place to begin with. We don't need issues with the banks, we don't need to do more company bailouts, we don't need industries having more rights than individuals! STOP this!!

Regards,
Melanie Bowen

Sent from my iPhone

Melanie English Media Specialist — Jun 16, 2026
Subject: File No. S7-2026-15 From: Melanie English Quarterly reporting has worked and is necessary to prevent disasters like Enron. CEOs must be held accountable especially if this administration wants to cut back social security. Stocks must be true and reliable for people to invest for retirement.

Melanie Loomis — Jun 16, 2026
Subject: S7-2026-15 From: Melanie Loomis Affiliation: Jun. 16, 2026 Government is supposed to be for the people, not the wealthy making sure they get wealthier.
Melanie Loomis, Burleson, TX

Thanks,
Melanie

Melanie Sincich — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melanie Sincich Affiliation: Jun. 16, 2026 Lots of things can happen in six months, fraud, downturn. To much time to leave unattended. Do not change quarterly reporting.
Sincerely,
Melanie Sincich

Sent from Proton Mail for iOS.

Melanie Wheeler — Jun 16, 2026
Subject: S7-2026-15 From: Melanie Wheeler Affiliation: Jun. 16, 2026 Melanie English
Media specialist
Georgia
Quarterly reporting has worked and is necessary to prevent disasters like Enron. CEOs must be held accountable especially if this administration wants to cut back in social security. Stocks must be reliable for people to invest for retirement.

Melany Barnes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melany Barnes Affiliation: Jun. 16, 2026 SEC reporting should happen quarterly at a minimum.

Melinda & Lynn Hooven — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melinda & Lynn Hooven Affiliation: Jun. 16, 2026 My husband and I have been investors for many years!

We are your investors and we deserve to know how our assets are doing at least every 3 months. My husband and I are depending on “our invested “ assets to provide for us for many, many years since our retirement. We both have worked hard to provide for the family needs for many years including college education for our children. Once we hit 65 + the investments we made are the things that allow us to take care of ourselves and NOT depend on the government or our children to provide for our needs. These assets pay for needs including medical care, a safe place to live as our abilities to care for ourselves change, and other day-to-day necessities!
We worked hard and we expect you to do the same for US!
Lynn and Melinda Hooven

Sent from my iPhone

Melinda & Lynn Hooven — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melinda & Lynn Hooven Affiliation: Jun. 16, 2026 We are your investors and we deserve to know how our assets are doing at least every 3 months. My husband and I are depending on “our invested “ assets to provide for us for many, many years after our retirement. Once you hit 65 + these are the things that allow us to take care of ourselves and NOT depend on the government by providing for our needs including medical care, a safe place to live as our abilities to care for ourselves change, and other day-to-day necessities!
Melinda Hooven
Sent from my iPhone

Melinda Posey — Jun 16, 2026
Subject: S7-2026-15 From: Melinda Posey Affiliation: Jun. 16, 2026 ENOUGH!

Melissa Allen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Allen Affiliation: Jun. 16, 2026 There’s absolutely no legitimate reason to withhold reporting beyond a three month window. We should not have to wait 6 months to determine the health of a company. Extending the reporting leaves companies open to fraud and manipulation in their data. I’m opposed to this change.

Melissa Allen
Massillon, Ohio
Project Manager

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melissa keller-smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: melissa keller-smith Affiliation: Jun. 16, 2026 I agree full disclosure. No time to prepare and hide things

Yahoo Mail: Search, Organize, Conquer

Melissa Magal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Magal Affiliation: Jun. 16, 2026 We menial investors rely on the current accurate annual reporting information to make decisions that affect us and our livelihood. Please don't do anything that may negatively impact our lives.

Melissa Oyler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Oyler Affiliation: Jun. 16, 2026 I'm writing to request that quarterly reporting remain in effect for corporations. It is important for effective business planning, transparency, smart financial planning, and accountability to their shareholders and employees. Decreasing reporting frequency could negatively affect the strength of the business as well as investor portfolios due to the lack of information and investor and consumer confidence.

Thank you,
Melissa Oyler

Melissa Sanders — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Sanders Affiliation: Jun. 16, 2026 This is the most corrupt Federal Administration in our history. Do not make it easier for them to take everything from regular people just trying to save for things like retirement! Transparency!!

Melissa Sanders
Stay safe and healthy!!!

Melissa Skalicky — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Skalicky Affiliation: Jun. 16, 2026 I support quarterly reporting

Melissa Rodkey Skalicky

Melissa Stinebaugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Stinebaugh Affiliation: Jun. 16, 2026 Quarterly is the way! It is not that much more work, and it keeps the info flowing regularly, makes it harder to fall behind, and keeps things honest.

MELISSA STINEBAUGH
Retired Accountant
Perry, GA

Melissa Thayer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melissa Thayer Affiliation: Jun. 16, 2026 We, the public have a right to the information in a timely manner. Not after the fall out has already happened and any damage cannot be undone

Yahoo Mail: Search, Organize, Conquer

Melissa Young — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Young Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am disabled and have a very small account of an IRA and a Roth IRA. I need the reporting visible so that I can report to DHHS for my Medicaid, EBT, and help with Medicare.
I count on that quarterly report to give updates to my case worker. As you are aware, I'm only allowed to have a limited amount of savings.

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melissa ziemer — Jun 16, 2026
Subject: S7-2026-15 Comment From: melissa ziemer Affiliation: Jun. 16, 2026 Melissa Ziemer, finance specialist
Reports less often will hide fraud and create less investment due to lack of trust

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Melody Ginter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Melody Ginter Affiliation: Jun. 16, 2026 STOP trying to screw the American citizens. Quit being lying, cheating, money grubbing sleaze(whores)! Keep the books open and accessible to scrutiny.

Melvin O. Ryder, Jr. Retired Aerospace Engineer/ Private Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Melvin O. Ryder, Jr. I am opposed to the proposed reporting change from quarterly to semi-annually for the obvious reason that less information decreases my chances at success as an investor relative to the institutional investors. Furthermore it has been demonstrated in the U.K. that this reporting change has essentially no effect on company business behavior. Therefore it appears that the proposed change would be a huge step in the wrong direction with regards to company transparency for private investors while skewing the playing field

in favor of the institutional investors.

Mercedes Franklin — Jun 16, 2026
Subject: S7-2026-15 From: Mercedes Franklin Affiliation: Jun. 16, 2026 Investors need quarterly accounting. After all, it's their money!

Sent from my iPhone

Meredith Burnett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Meredith Burnett Affiliation: Jun. 16, 2026 I strongly support keeping financial reporting quarterly vs. extending to six months.

Meredith Burnett
Garnet Valkey PA

Sent from my iPhone

Meredith Downing — Jun 16, 2026
Subject: S7-2026-15 Comment From: Meredith Downing Affiliation: Jun. 16, 2026 Transparency! More frequent the better.

Go. Get into Good Trouble.

Meredith Perkins — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Meredith Perkins Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As someone who barely makes 65k a year, knowing where my portfolio is at definitely helps me save for retirement. Keep quartz reports a mandate.

Merlene Smith — Jun 16, 2026
Subject: S7-2026-15 From: Merlene Smith Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY!!!

Sent from my iPhone

Merlene Smith — Jun 16, 2026
Subject: S7-2026-15 From: Merlene Smith Affiliation: Jun. 16, 2026 KEEP SIGNING QUARTERLY!!!

Sent from my iPhone

Merrie Christmas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Merrie Christmas Affiliation: Jun. 16, 2026 Quarterly reporting is essential to safeguard the American investor. This represents Americans' retirement funds, college funds, and home care and maintenance funds. Keep America safe for the hard-working middle class who invest significantly in the stock market.

Merrie Kathleen Christmas
Poplarville Mississippi

Merrill Utley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Merrill Utley Affiliation: Jun. 16, 2026 ITS my hard-earned money I have placed with this company. It has a fiduciary obligation legal/or otherwise to keep me informed. Merrill H Utley.... Louisiana Retired CEO Oilfield service company

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Mervin Moore — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mervin Moore Affiliation: Jun. 16, 2026 Quarterly reporting is essential to allow me/us to monitor the status of our investments (our life savings) and make adjustments to secure our retirement.

Sent from my iPhone

Metick Teeter — Jun 16, 2026
Subject: File No. S7-2026-15 From: Metick Teeter I am against having less information to make informed financial decisions, if anything I would like more scrutiny of companies dealings.

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mgp4591 — Jun 16, 2026
Subject: S7-2026-15 Comment From: mgp4591 Affiliation: Jun. 16, 2026 More chances for fraud by Congress who little johnson says should have the right to invest based on insider information due to not getting a raise. He voted for the fraud to begin with by #47 and his family... Keep it Quarterly!

Sent from my Galaxy

Micah Hight — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Micah Hight Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We the people demand more transparency, not less! We want monthly reports but certainly nothing less than quarterly reports. Stop robbing us and stick to the norm if you want to keep your job in government.

Michael — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Affiliation: Jun. 16, 2026 Publishing quarterly is not overly burdensome. Extending reporting to six months opens the door for abuse, the very thing the SEC is supposed to be protecting investors from. We already have abusive naked shorting through derivatives and swaps.
SEC needs to do its job!

Sent from my iPhone

Michael — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael Keeping the reporting quarterly gives investors insight to potential problems before they become a major concern.

Michael Audette — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Audette Affiliation: Jun. 16, 2026 Individual investors deserve more transparency, not less. I say no to bi annual reporting. Keep the quarterly reports mandated.

Mike Audette

Sent from my iPad

Michael Barndt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Barndt Affiliation: Jun. 16, 2026 Quarterly reports are the only way to even remotely keep them honest

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Michael Brokaw — Jun 16, 2026
Subject: S7-2026-15 From: Michael Brokaw Affiliation: Jun. 16, 2026 I am a 76 year old retiree. I depend on the current certified quarterly reporting to assure my retirement savings will meet my needs as I continue to age. Cutting reports to twice yearly doubles the risk to my invested funds. Keep certified reports quarterly
Michael Brokaw, Seattle WA. 98155

Michael Bucholski — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael Bucholski Semi-annual reporting leads to short-term thinking on a company's part. Also, retail investors need more information, not less.

Michael Connery — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Connery Affiliation: Jun. 16, 2026 This is a rule to hobble individual investors. Only insider insight will guide investors and individuals don't have that kind of access unless they are extremely wealthy. Bad rule.

Michael Cunningham — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Cunningham Affiliation: Jun. 16, 2026 I admit I'm conflicted on this one. Yes there are more chances of fraud or simply delaying bad news from companies for shareholders to make timely decisions. However, I also think there's a bit less chance of CEOs or executive boards hiking their share prices so their bonuses are larger. I wish more companies would invest for the longer term than simply meeting each quarter's stock price goals.

Michael Dambrowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Dambrowski Affiliation: Jun. 16, 2026 NO

Michael De Verteuil None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael De Verteuil It is imperative to continue receiving as much information as is available from Companies. Individuals have invested their life savings for a better retirement. They need to have the resources to be confident that their future is safe.

Michael Dwyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Dwyer Affiliation: Jun. 16, 2026 Keep the quarterly reports going.

MICHAEL ELLSWORTH — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MICHAEL ELLSWORTH Affiliation: Jun. 16, 2026 I do not want the reporting to change !!!!

Sent from my iPhone

Michael Engel — Jun 16, 2026

Subject: S7-2026-15 Comment From: Michael Engel Affiliation: Jun. 16, 2026 Retired persons live on those investments. Stop this plan from hurting people.

Michael Evans — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Evans Affiliation: Jun. 16, 2026 Michael Evans, Retired USN, history hsd proven this system is a failure. If is not broke leave it alone

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Michael F White — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael F White Support individual investors

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Michael Fasse — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Fasse Affiliation: Jun. 16, 2026 Keep it Quarterly. Open book, accountable.

Michael Forslof — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Forslof Affiliation: Jun. 16, 2026 I'm against you proposed changes

Sent from my iPhone

Michael Hall — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michael Hall Affiliation: Jun. 16, 2026 As a lifetime regulator in the banking and legal fields, I realize that more reporting and subsequent sooner possible investigations into wrong doing protects the public at a much greater rate. The longer things can be hidden, the more damage those who choose to skirt the rules/laws can do.

Michael Hanna — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Hanna Affiliation: Jun. 16, 2026 Is the SEC now run by the current administration? That would explain the desire to pull a vail over that which should be public knowledge. It seems consistent with the current business trend of laissez- fair policy enforcement. We haven't seen anti trust actions in 10 years. Why are you working against the masses for the good of the few? No to this action !

Sent from the mobile office of M Curtis Hanna

Michael Iverson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Iverson Affiliation: Jun. 16, 2026 This is an embarrassing devewelopment, which will undermine the very foundation of what has made our

county successful over the last 150 years. This proposal is shameful.

Sent from my iPad

Michael J Avellar COO Performance Management, Ltd. — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael J Avellar I strongly oppose the proposal to reduce the frequency of company reports to shareholders. As it is, quarterly reports come with many surprises due to unexpected changes. Reducing the reporting to twice per year would result in shareholders being uninformed about the status of their investments most of the time.

Michael J Dalterio — Jun 16, 2026
Subject: S7-2026-15 From: Michael J Dalterio Affiliation: Jun. 16, 2026 Please keep the requirement for quarterly reporting.

Michael J Dalterio
Assistant Prof (Ret)
Bentley University
Waltham, MA

Michael J Morris — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael J Morris AS AN INDIVIDUAL INVESTER, I NEED MORE TRANSPARENCY NOT LESS. THANK-YOU.

MICHAEL J. JANOVICK — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MICHAEL J. JANOVICK Affiliation: Jun. 16, 2026 Keep it Quarterly. Anything less creates opportunities for fraud and mismanagement, of OUR money. And they need to SIGN the quarterly reports. Michael Janovick, Hubbard, Ohio

Sent from my iPad

Michael Kanter — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michael Kanter Affiliation: Jun. 16, 2026 My name is Michael D Kanter, I am a retired auto industry financial manager/director. I am still very vested in the equity markets and need the compliance to remain quarterly. I worked with SOX requirements while in industry and I believe asking a CEO and CFO to sign off on financials quarterly is NOT asking so much that investors should suffer. Please Please do NOT roll back the standard of require it quarterly. I have everything to lose! For once please do what is right for the investor, the public, us citizens.

Sincerely,

Michael D Kanter

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Michael Kostrzewa — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Kostrzewa Affiliation: Jun. 16, 2026 Keep Quarterly Reporting! Transparency is essential!

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michael leblanc — Jun 16, 2026
Subject: S7-2026-15 Comment From: michael leblanc Affiliation: Jun. 16, 2026 For transparency and fairness for all investors we need to stay with quarterly reporting.

Sent from my iPhone

Michael Loper — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michael Loper Affiliation: Jun. 16, 2026 Michael Loper
Manager
San Antonio Texas
We cannot revert back to the failed biannual reporting. This would be a disaster for individual investors just like it was the last time this was tried. We need transparency in the financial reporting to make sound financial decisions

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Michael Lozano — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Lozano Affiliation: Jun. 16, 2026 My name is Michael Lozano , I am a 56 yr old maintenance worker in Georgia. I'm concerned with my future retirement and for those of my generation who have worked hard and long to make retirement a safe haven . We have all seen the manipulation and corruption that the stock market has engaged in , the retail investors are already at a disadvantage. We DO NOT need to give out anymore weapons to manifest more corruption. KEEP QUARTERLY REPORTING !!!!!

Sent from my iPhone

MICHAEL MECHE — Jun 16, 2026
Subject: S7-2026-15 From: MICHAEL MECHE Affiliation: Jun. 16, 2026 No keep it as is. Bad things can happen. Making regular investors possibly being led deceptively. We all know Congress and other people in high places already have insider info. This is bad!

mike.meche@gmail.com

Michael Nelson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Nelson Affiliation: Jun. 16, 2026 I am M. Nelson, a highly trained registered nurse. My best bet at retiring with a significant nest egg request on my ability to assess my portfolio. Do not decrease that ability by taking away
my quarterlies.

Yahoo Mail: Search, Organize, Conquer

Michael Nelson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Nelson Affiliation: Jun. 16, 2026 I am Michael Nelson, a highly trained registered nurse. My best bet at retiring with a significant nest egg request on my ability to assess my portfolio. Do not decrease that ability by taking
away my quarterlies.

Yahoo Mail: Search, Organize, Conquer

Michael Park — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Park Affiliation: Jun. 16, 2026 All it takes is one company to screw up before the SEC loses even more of the trust from the public. Donald Trump is an old man, while in power currently, will eventually fade and become irrelevant. Think long-term.

Sent from my iPhone

Michael Payne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Payne Affiliation: Jun. 16, 2026 After the long and well documented history of corruption committed on the behalf of and by CEO's, Banks, energy companies… basically any large publicly traded company in the USA and their owned politicians, the proposal to make it even easier for these same entities to steal by weakening their reporting requirements is asinine. After all of the corruption concerning taxation created to benefit these same entities along with their politician enablers, and to do this at the same god ****ed time the most corrupt president/administration/partisan congressional majority is grifting on levels not seen in generations, is well, madness. However, why don't you just do it? Make it even easier for your corrupt paymasters to get even richer and hasten the revolution that's gonna crush this batch of corrupt MF'ers for good? You think social media and culture wars can distract a man from being robbed by the list of people I highlighted above, and that is true. But culture wars, and social media will never distract a man from an empty stomach. That much has been true for as long as civilizations have existed on this planet. So you clowns better wake the F up and quick because there's a lot of very, very, very hungry people who are tired of this crap.

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Michael Potter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Potter Affiliation: Jun. 16, 2026 Please maintain quarterly reporting for publicly traded companies.
Societal, business, and political fraud dominate our culture today.
Transparent, straightforward, forthright communication from business must not be allowed to diminish. Doing so would encourage and makes fraud easier. Michael Potter, President Eden Foods, Inc.

Michael Raysses — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Raysses Affiliation: Jun. 16, 2026 Quarterly reporting is key if we're going to even have a chance of keeping corporations in line with our current regulations.

MICHAEL REID PRIVATE INVESTOR (RETIRED) — Jun 16, 2026
Subject: File No. S7-2026-15 From: MICHAEL REID As an active investor for over 30 yrs, I find quarterly reports extremely important in guiding my investment decisions. Conference calls and CEO statements are the best insights to both short and long term planning by corporations. To remove that requirement would be a disservice to the American investors. As a share holder this action is telling my employees that they have less planning to do and less accountability to share holders. Too much can go wrong or right over a 6 month period. I demand the right to hold the CEO's feet to the fire via quarterly public reporting

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Michael Seagle Technical Support Engineer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael Seagle I don't believe that changing a company's quarterly reporting to bi-annual reporting is in the best interest of individual investors and would make me personally hesitant to invest in stocks in any company that decides to change its reporting to this new proposal.

Michael Stauber — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Stauber Affiliation: Jun. 16, 2026 It is crucial to maintain quarterly reporting!

MICHAEL STINSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: MICHAEL STINSON Affiliation: Jun. 16, 2026 Reporting business financials every 6 months allows for corporate shenanigans & frauds that could result in potential permanent harm to the investment communities. This is a bad idea! This 6 month policy would create less transparency ! KEEP IT QUARTERLY!

Michael Stone — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Stone Affiliation: Jun. 16, 2026 I believe quarterly reporting best protects all investors. Compa is can use artificial intelligence to make quality a rter.y reporting more efficient, thus lessening workload requirements.

Michael Stone

MICHAEL SWIFT — Jun 16, 2026
Subject: S7-2026-15 Comment From: MICHAEL SWIFT Affiliation: Jun. 16, 2026 Keep it like it is. Prevents legal theft.

Sent from my iPhone

Michael Tarnoff — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michael Tarnoff Affiliation: Jun. 16, 2026 Michael Tarnoff, retired, former CFO with responsibility for managing a $1.5 billion Endowment Fund.

I am IN FAVOR OF CONTINUING QUARTERLY REPORTING, as that information is invaluable to investors and ultimately increases both accountability and returns.

Michael Tarnoff
michaeltarnoff@outlook.com

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michael vierthaler — Jun 16, 2026
Subject: S7-2026-15 Comment From: michael vierthaler Affiliation: Jun. 16, 2026 Michael Vierthaler, Owner, Mendota Boat Works. This matters because I hate that insiders get the edge on investments. It is not a fair playing field. Corruption will end our Democracy.

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Michael Webb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Webb Affiliation: Jun. 16, 2026 Quarterly reporting for companies is a must for the American public

Sent from my iPhone

Michael Weber — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michael Weber Affiliation: Jun. 16, 2026 Don’t you dare! Current reporting systems should remain in place

Sent from my iPhone

Michael Weiland — Jun 16, 2026
Subject: S7-2026-15 From: Michael Weiland Affiliation: Jun. 16, 2026 Hello my name is Michael Weiland, I'm from Los Angeles and I work in high end hospitality.
I spend all day long surrounded by extreme wealth. At the same time I live in a world surrounded by extreme poverty. The system is already rigged, and pulling out two of four legs will make this wealth gap even larger.
Wealth hoarding is like alcoholism; the addict can't see the destruction it's causing, but everyone around them can feel it devastating pain. If corporations are people; they are dying from addiction. Don't hasten the death spiral by halving reporting.

Concerned;

~Michael Weiland~

Michael Wright — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michael Wright Affiliation: Jun. 16, 2026 People have a right to know, and respond to the changes that are reported in a timely fashion. Integrity, of the market demands it. Transparent accountability is paramount. Maintain quarty reporting.

Michael Zalaker We deserve quarterly updates as stock holders — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michael Zalaker Do not weaken our stock holder rights. We need quarterly reporting

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Michail Brown — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michail Brown Affiliation: Jun. 16, 2026 My name is Michael Brown, I am retired, I live in Southern Maryland. Anything that could possibly make it harder for me to live in this overpriced society, I am against any changes. I worked hard as a policeman I am 71, trying to survive to the end. With bad health and high cost of living, I don’t want anything to change that doesn’t have to.
It’s been tried before and was not good.
Michael Brown

Sent from my iPhone

Michaline O'Neill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michaline O'Neill Affiliation: Jun. 16, 2026 Quarterly reporting is informative & enables me to make better decisions. The government wants to take this away from me & I object. Leave reporting to quarterly. The GOP wants to take this advantage away from us. I say NO!

Micheal Cummins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Micheal Cummins Affiliation: Jun. 16, 2026 Hey folks at the SEC. We all know what this is - those big donors are getting a hookup from the current administration. You know why this is in place - to hold people accountable. It would seem you too need to be held to similar standards. Keep things quarterly. Regards, CDR Micheal Cummins, USN (Ret.)

Michel Stradiotto Chief Operating Officer — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michel Stradiotto Investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Reporting should be transparent and periodic. We believe that reducing the number of public-company reports from four times a year to two is of great cause for concern. Thank you for listening to our opinion.

Michele Artese — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michele Artese Affiliation: Jun. 16, 2026 Do not end quarterly reporting.

Michele DeArment — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michele DeArment Affiliation: Jun. 16, 2026 Quarterly reporting is necessary. Please keep this requirement.

Michele Dorsey — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Michele Dorsey Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The SEC’s primary mission is to protect investors, maintain fair and transparent markets, and promote capital formation—not to expand access to opaque, illiquid investments that many retail investors do not fully understand.
Private market investments often lack the disclosure, transparency, liquidity, and valuation safeguards required in public markets. Allowing broader access could expose everyday Americans and retirement savers to higher fees, greater risks, and limited ability to access their own money when needed.
Investor protection should not be sacrificed to create new profit opportunities for Wall Street. The SEC should strengthen transparency and accountability, not weaken the safeguards that have protected retail investors for decades.

The SEC must remain steadfast in its commitment to protecting Main Street retailinvestors and preserving the integrity, transparency, and fairness of our financial markets.

Michele Furst — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michele Furst Affiliation: Jun. 16, 2026 I think it’s critical to retain quarterly reporting! There are far too many people who would take advantage of extended time, and that will impact the life savings of millions of Americans.

Sincerely, Michele Furst

Sent from my iPhone

Michele Heeder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michele Heeder Affiliation: Jun. 16, 2026 Sounds like another way to keep
people in the dark. Transparency is essential. I say vote no.

Michele Spiroff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michele Spiroff Affiliation: Jun. 16, 2026 Shame on the SEC for this! Everyday people should be every bit as aware as the companies what is going on with their hard earned investments AT THE VERY LEAST quarterly! We are the true backbone of these companies & shouldn't be treated as an afterthought.

Michelia Darling — Jun 16, 2026
Subject: S7-2026-15 From: Michelia Darling Affiliation: Jun. 16, 2026 The way the corporations have robbed the American people and the government for not paying taxes is disgusting. Left unchecked. They will behave badly as they always have before.
Hold these people accountable for a change. Stop making the American taxpayers pay for their cheating. We can't afford anything more. We've been burdened with too much already

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Michelle Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Adams Affiliation: Jun. 16, 2026 Michelle Adams, Lead Techical Analyst at Clario

Transparency matters! Keep reporting Quarterly.

Best regards,

Michelle Adams

Michelle Barre — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Barre Affiliation: Jun. 16, 2026 We are done being deceived on American Soil by FakeJewish Central Bank Fraud!

Michelle Blair Rural Carrier — Jun 16, 2026
Subject: File No. S7-2026-15 From: Michelle Blair The more transparency-the better! Why would you even want to go semiannual AGAIN? The past speaks for itself. Keep it Quarterly and stop screwing the average investor! This shouldn't even be a discussion on the table! I know-lets start reporting WEEKLY!! please🙄

Michelle Brenholdt — Jun 16, 2026
Subject: S7-2026-15 From: Michelle Brenholdt Affiliation: Jun. 16, 2026 I do not support this change. Please continue quarterly signed declarations to ensure accountability and timeliness of our corporations.
Michelle Brenholdt

Michelle Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Brown Affiliation: Jun. 16, 2026 Changing the current rules will lead to less accountability.

Michelle Cooley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michelle Cooley Affiliation: Jun. 16, 2026 I love it! It keeps me posted and protects from embezzlement with figures. Going back to 1950 is not for humanity!

Sent from my iPhone

Michelle Gullikson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Gullikson Affiliation: Jun. 16, 2026 Absolutely not for the good of the people do not do this

Sent from my iPhone

Michelle Hannum — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michelle Hannum Affiliation: Jun. 16, 2026 Why are you messing with a good thing? What possible benefit would there be to reduce the scrutiny on businesses for half a year at a time? Does history and the current experience of other countries who do this already not sway you? I'm against this course of action and would appreciate you reconsidering.

Thank you,

Michelle Hannum

Sent from my iPhone

Michelle Hiestand — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michelle Hiestand Affiliation: Jun. 16, 2026 To whom it may concern:
I am requesting that the SEC keep required quarterly reporting. Investors have a right to know what the companies they have chosen to put their money behind are doing and forecasting for the year. Most publicly traded companies are staffed for this and have experts in their area to make the work efficient. Changing back to 1955 standards is unacceptable. With the push for advancement of AI, quarterly filings should be quicker and easier. Don't let companies hide their results!

Michelle Hiestand CPA
Senior Accounting Manager
Schererville Indiana

Sent from my iPad

Michelle Krisan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Michelle Krisan Affiliation: Jun. 16, 2026 Michelle Krisan. Semi retired . This matters to myself, my family and everyone . This has been tried and is disaster. It's reducing our money to ruin. It shouldn't be allowed to happen. It amounts to deliberate destruction of what works and it's our right to have quarterly reports!

Michelle Mendoza — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Mendoza Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Reducing reporting requirements so that companies are only required to file reports twice a year would disadvantage investors because situations can deteriorate quickly and investors would not have information to make informed decisions timely. The role of the SEC is to protect investors, not give companies a pass at the expense of investors. More timely information is always better when assessing a companies position and results.
Quarterly reporting requirements need to be maintained and not reduced to twice a year.

Michelle Murphy — Jun 16, 2026
Subject: S7-2026-15 From: Michelle Murphy Affiliation: Jun. 16, 2026 Quarterly reporting is important to investors because it provides
timely transparency into a company's financial health. As a retail
investor, quarterly reports help me make informed decisions about my
retirement savings. Research shows quarterly reporting contributes to
the stability of the U.S. stock market and give insight into the
company's budget, revenue, profit and losses through a certain period
of time. Continue the quarterly reporting!

Sara Murphy
Reno, Nevada.

Michelle Schmidt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Schmidt Affiliation: Jun. 16, 2026 I'm outraged that companies are attempting to do this. They must be held accountable to protect the public who invests in them.

Michelle Souza — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Souza Affiliation: Jun. 16, 2026 More Fraud
Stop SEC..

Michelle Vaughn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Michelle Vaughn Affiliation: Jun. 16, 2026 Keep it

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Michelle W. LeGrande — Jun 16, 2026
Subject: Reporting From: Michelle W. LeGrande Affiliation: Jun. 16, 2026 Reporting should remain quarterly to minimize any unfair advantage for corporate insiders.

Michelle LeGrande, Esq.

Michelle Wallis Nixon — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Wallis Nixon Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Why would you hide information from investors? What are you hiding?

Mickey Martin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mickey Martin Affiliation: Jun. 16, 2026 Don't change what has and is working...its crooked if you do or even suggest.

Miguel and Terry Jimenez — Jun 16, 2026
Subject: S7-2026-15 From: Miguel and Terry Jimenez Affiliation: Jun. 16, 2026 This very simple and effective rule of quarterly reporting by CEO’s needs to stay. The American consumer needs all the protection possible from malfeasance.

Mikal Cruse — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mikal Cruse Affiliation: Jun. 16, 2026 If not monthly, then at least quarterly reporting. Hell, in this age, we should get it daily!

Mike & Sharon R — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike & Sharon R Affiliation: Jun. 16, 2026 The proposed changes will critically impact all of my individual stock investing! I depend on this quarterly data to show the health & growth of each of my investments and need it quarterly to make sure that the investments are performing as projected. Data every 6 months, would mean that I will have to make critical decisions on only a single report when it shows significant movement away from my earlier projections. This is not acceptable and would put me at a significant disadvantage to the large institutions that are investing with much better information.

Please retain the current SEC rules in regard to company reporting every quarter.

Michael A. Renneberg, Lake Tapps WA

Mike & Sharon R — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike & Sharon R Affiliation: Jun. 16, 2026 This is critical for all of my individual investing! I depend on this quarterly data for show the health & growth of each of my investments and need it quarterly to make sure that the investments are performing as projected. Data every 6 months, would mean that I will have to make critical decisions on only a single reports when it shows significant movement away from my earlier projections. This is not acceptable and would put me at a significant disadvantage to the large institutions that are investing with much better information.

Please retain the current SEC rules regard to company reporting every quarter.

Michael A. Renneberg, Lake Tapps WA

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mike alexander — Jun 16, 2026
Subject: Comment on S7-2026-15 From: mike alexander Affiliation: Jun. 16, 2026 Should stay with quarterly reporting.

Mike Bennett — Jun 16, 2026
Subject: S7-2026-15 From: Mike Bennett Affiliation: Jun. 16, 2026 Leave things the way they are. These changes only help the executives skirt their fiduciary responsibilities to their shareholders. In the end, the shareholders will get screwed, and the rich get richer. And the companies will, of course, expect a bailout. -- Michael Bennett

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Mike Brown Director of Network Services — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mike Brown This is wrong. It opens the door to fraud. Everyone who approves this should be voted out or fired.

Mike Carmean — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mike Carmean Affiliation: Jun. 16, 2026 This is a travesty. Why in the world would you get less transparency and reporting. This cannot cost them much if anything as they gotta continue to pull out these reports anyway. If it’s such a burden to them, perhaps they need to leave the market, not have the market change the reporting..

Sent from my iPhone

Mike Celia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Celia Affiliation: Jun. 16, 2026 If I can’t see their books, then I don’t want to invest in that company seems very dishonest, and I’m surprised the SEC would even entertain the idea of this

Sent from my iPhone

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mike clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: mike clark Affiliation: Jun. 16, 2026 Let's be fair, big money has the advantage over the little guy.
Don't make it worse.

Michael Clark
retired

Mike Clark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Clark Affiliation: Jun. 16, 2026 Needs to stay in place! As an investor, open books are a necessity. A lot can change in 3 months.

Sent from my iPad

Mike Conrad — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Conrad Affiliation: Jun. 16, 2026 Keep quarterly reports.

Mike Delaney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Delaney Affiliation: Jun. 16, 2026 Don't let them have a chance to cheat on us
We pay the bills,now stop this

Mike Demirgian — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Demirgian Affiliation: Jun. 16, 2026 Why would you put the public at greater risk for making uninformed. poor financial/investment decisions by eliminating quarterly reporting that we rely on to make sound decisions for how we invest our savings, especially for retirement? The government is supposed to be working for and protecting the people, not caving to corporations and making insiders and corporations (and politicians) rich at the expense of everyone else.

Mike Garozzo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mike Garozzo Affiliation: Jun. 16, 2026 Sirs, this has been done before and it didn't work to the benefit of US citizens. Why would you do this again?
Quarterly reporting is terribly misleading.
Please honor your pledge to protect our country and withdraw this proposal.

Sent from Gmail Mobile

Mike Gordon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mike Gordon Affiliation: Jun. 16, 2026 More information is always better. Keep it Quarterly!

Mike Gordon
Director of Operations
M Tech Roofing and Services
817-300-3451

Mike Hicks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Hicks Affiliation: Jun. 16, 2026 Quarterly reporting is the bare minimum! Insane risk to our economic stability to do it less often. The frequency should be kept exactly as is, no loopholes or exceptions. Thank you.

Mike Hoskins The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mike Hoskins I write in opposition to File No. S7-2026-15, the proposal to move public companies from quarterly to semiannual reporting. I am an individual retail investor. I do my own research on companies I invest in and I make my own decisions. For me, more information leads to more informed decisions and less information leads to less informed

decisions. Quarterly reporting protects individual investors like me. Semiannual reporting doubles the information gap between insiders and ordinary shareholders like me. That gap is where volatility, uncertainty, and mistrust grow. The concern about short-termism in the File doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors like me – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. It's unclear to me what problem is being solved by the proposed solution. As the WallStreetBets comment letter put it: "The companies we trade are not being held back from greatness by the obligation to file four reports a year. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." Respectfully submitted.

Mike Kissau — Jun 16, 2026
Subject: S7-2026-15 From: Mike Kissau Affiliation: Jun. 16, 2026 Corporations need to continue the practice of having their CEOs sign off on financial
statements QUARTERLY. There have been too many times when those same CEOs have lied to shareholders to enrich themselves. Know that the American public is sick of Congress allowing this behavior. Your job is to represent tALL of your constituents, not the wealthy ones who donate in exchange for your votes.

Mike Miedlo — Jun 16, 2026
Subject: S7-2026-15 From: Mike Miedlo Affiliation: Jun. 16, 2026 The world needs MORE accountability and transparency. Not less. This is THAT simple.

-Michał
Train mechanic
Massachusetts

Mike Mills — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Mills Affiliation: Jun. 16, 2026 Quarterly works fine. Quarterly provides transparency. Quarterly spreads the dividends out. Quarterly allows the retail investor to timely analyze the company. Quarterly keeps the company honest. Do NOT go to semi-annual reporting.

Sent from my iPhone

Mike Minetti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Minetti Affiliation: Jun. 16, 2026 I feel like with quarterly reporting it’s already hard enough to discern how a company is doing without being an insider. If this is changed to 6 months it would give any public company the right to delay bad news and give

insiders more time to dump shares based on information they know, but we (the public) do not. You will probably be inundated with lobbyists trying to explain why this would be a good thing. That is the reason you should know this is a horrible idea! Please keep United States retail investors informed. This is important. Rank & file securities owners have the right to know how their investments are doing in real time. Six months is a long time to wear a blindfold. Please do the right thing by the general public on this issue. Thank you.

Michael Minetti • Hallandale, FL.

Mike Mulligan The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mike Mulligan Quarterly reports allow for a more open and thorough look at our investments. Losing this frequency will only reduce trust in the companies being invested in.

Mike Norris — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mike Norris Affiliation: Jun. 16, 2026 I DO NOT want to see a reversion to semi-annual reporting! I am retired and loosing substantial amount of my retirement would be financially devastating.
Michael Norris
Alabama

Mike Shackelford — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mike Shackelford Affiliation: Jun. 16, 2026 Absolutely not! Quarterly isn't sufficient!! If anything, our investment/values should be firnished to us as stockholders MONTHLY!!!!!!!

Sent from my iPhone

Mike Smark — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Smark Affiliation: Jun. 16, 2026 IS THE SEC NOW ANOTHER SAFEGUARD ENTITY GOING INSANE OR BEING PAID OFF ? STOP THIS MADNESS AND STAY QUARTERLY !!!

Mike smith The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mike smith Please dont get rid of the 10Q, individual investors need more information not less.

Mike Upton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Upton Affiliation: Jun. 16, 2026 There's no reason for taking access to information important to making informed investments away from the American

People. This information is currently updated quarterly and I am at a loss how taking half the annual access to this information is going to benefit anyone. It seems like the SEC has something to hide, or wishes to make investments unavailable for the smaller investors by increasing the risk. I think it is to everyone's benefit to be honest and well informed and gate keeping by the SEC has a less than candid purpose.
Mike Upton
Concerned about our economic health.

Mike Wright — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mike Wright Affiliation: Jun. 16, 2026 More cover for the rich if this change is made. DO NOT CCHANGE FROM QUARTERLY REPORTING!

Mike-and-Marie Rehbein-Kearns — Jun 16, 2026
Subject: S7-2026-15 From: Mike-and-Marie Rehbein-Kearns Affiliation: Jun. 16, 2026 We need more accountability, not less. The proposed change looks like corruption

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mikl21088 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: mikl21088 Affiliation: Jun. 16, 2026 We need more info not less

Sent from my Verizon, Samsung Galaxy smartphone

Milanka — Jun 16, 2026
Subject: S7-2026-15 From: Milanka Affiliation: Jun. 16, 2026 Why ruin public trust for the sake of executives hiding what is happening? Why is informed knowledge trying to be hidden, who does this profit?

Sent from my iPad

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miller.markjon — Jun 16, 2026
Subject: S7-2026-15 Comment From: miller.markjon Affiliation: Jun. 16, 2026 It is beyond ridiculous to allow companies to "hide" their financials for up to 6 months- for WHAT END?

Sent from my Galaxy

Millers River Tenant Council — Jun 16, 2026
Subject: S7-2026-15 Comment From: Millers River Tenant Council Affiliation: Jun. 16, 2026 This is disgusting, deceitful and needs to be voted down! Keep the reports quarterly!

Concerned US Citizen,

Kevin Black

Milous Doyle — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Milous Doyle Affiliation: Jun. 16, 2026 Curtis Doyle, retired, Alabama. Keep this quarterly so I can track what's happening and adjust accordingly before the drop or degradation of the market.

Sent from my iPhone

Mindy Wood — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mindy Wood Affiliation: Jun. 16, 2026 Mindy Wood. I am asking that quarterly reporting continue and that a policy to allow reporting less frequently be abandoned by the SEC.

Mindy Ragan Wood
405-416-4420
Freelance Journalist, Writer & Editor

"Not to speak is to speak, not to act is to act."
--Dietrich Bonhoeffer.

Minna Barrett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Minna Barrett Affiliation: Jun. 16, 2026 It's fascinating to me that all you care about, whoever you are at the SEC is allowing uberriche mostly white men to continue to find ways to create laws that screw the 98%. You should be ashamed of yourselves, unfortunately I know that is impossible, why? Because screwing over ordinary people isn't in your frame of reference. The nation is a field day for wolves and foxes while hens that feed us can starve to death because there is no one watching to force these corrupt fkers to not lie,cheat and plunder.

I know you likely wear suits and ties and think you are real"men" or if a female, think you run with the big boys, but for decency's sake, grow a pair of testicles and protect us; they have plenty. If you really give a flying fk about what would create a strong economy you'd make these crooks report every other month. Do the correct thing and get your heads out of the vulgar theft of the ultraright wing financial mob bosses back ends..

Sent from my iPad
Minna S Barrett

Miranda Kyker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Miranda Kyker Affiliation: Jun. 16, 2026 Please STOP robbing the American people!!! I am a hard working nurse practitioner who DESERVES to retire someday. Stop grifting off of us already. I live in Johnson City, TN. Miranda Moritz.

Sent from my iPhone

Miriam Beima — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Miriam Beima Affiliation: Jun. 16, 2026 Miriam, Retired, Virginia

Quarterly Reporting to protect Americans. We work too hard to make ends meet and save for some peace and security late in life. We saved the money we should have full transparency of our investments!

Miriam Breslauer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Miriam Breslauer Affiliation: Jun. 16, 2026 As an owner of stocks, I want to know in a timely fashion what the companies I have invested in are doing and any problems they are having.

Miriam Breslauer

Mirza G Baig — Jun 16, 2026
Subject: File No. S7-2026-15 From: Mirza G Baig None

Mishelle Fox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mishelle Fox Affiliation: Jun. 16, 2026 Unacceptable Look at what is going on in our country this will only separate the people from the knowledge that we deserve.Quarterly reporting is important and y'all know this!
Keep us informed and don't allow anyone to take that away from us. I am a Healthcare provider for aging adults.
Mishelle Fox!🦊 I want quarterly reports.We the people should be able to see those quarterly's.

Sent from my iPhone

Mishka M — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mishka M Affiliation: Jun. 16, 2026 There is no good reason to get rid of quarterly reporting.
It only serves people who want to hide things for nefarious reasons.

Missie Melvin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Missie Melvin Affiliation: Jun. 16, 2026 Quarterly reporting is an efficient method to track companies sales. Do not go to twice a year!

Sent from my iPhone

Missy Moore — Jun 16, 2026
Subject: S7-2026-15 From: Missy Moore Affiliation: Jun. 16, 2026 We need to keep businesses and people accountable for what they do. Public trust and good faith in the businesses we invest in is imperative for our economy. Our planet and our future depends upon businesses doing the right thing and following our well established rules and regulations for environmental and financial protections. Transparency is the key to keeping everyone informed. No one is above the law. Those in charge need to be held accountable with regular communication and proof of compliance. Leaders in business should always aspire to perform their jobs to the best of their abilities for the good of the people and follow our rules and regulations. The social contract states informs us that we all do better when we all do better. We should keep enforcing quarterly reports for transparency and encouraging honesty. Discouraging fraudulent practices in business is imperative to keeping the public trust and will help to ensure a productive economy.
Signed,
Melissa Moore
Concerned US Citizen

Sent from my iPhone

Misti Howie — Jun 16, 2026
Subject: S7-2026-15 Comment From: Misti Howie Affiliation: Jun. 16, 2026 My name is Misti Howie and I work in Human Resources for my state government. Keeping these companies accountable is your job and changing the reporting just invites theft. The American people have had enough taken from them. Keep the reports quarterly!

Misty Chalker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Misty Chalker Affiliation: Jun. 16, 2026 Absolutely not. This will destroy companies. They have to stay on top of this. I say make them report monthly. Misty Chalker supervisor with UPS

Misty Gandara — Jun 16, 2026
Subject: S7-2026-15 Comment From: Misty Gandara Affiliation: Jun. 16, 2026 Misty Gandara
Retired CDL Trainer/ Tester

Laws are laws for a reason and no one is above the law! We are cleaning this country up, do not go backwards.

Misty Gandara
785.317.6988

Mitch Tarr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Mitch Tarr Affiliation: Jun. 16, 2026 Completely against changing from Quarterly reporting as the President of the Board of Directors for The Sacramento Area Chapter of Better Investing, it is a struggle to get individuals to learn to invest, cutting transparency for companies will make it harder to encourage new investors and retain current ones. It didn't work in the past and it won't work in the future.
Mitch Tarr
Better Investing President of the Board of Ditectors for the Sacramento Area Chapter in CA

Get Outlook for iOS

Mitch Thurman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mitch Thurman Affiliation: Jun. 16, 2026 It is shamefuly grotesque how public officials, administrators, and the people sworn to protect Americans now protect and cater to criminals... or have themselves become criminals. This kind of proposal serves a deeply entrenched criminal element in our government... are YOU going to be a part of that criminal element, or do your job and protect the American people?

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Sent with mail.com Mail app

Mitch Valburg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mitch Valburg Affiliation: Jun. 16, 2026 Mitch Valburg, retired therapist. This is just another way to advantage the wealthy, and disadvantage middle- and lower-income investors. The last thing the U.S. needs right now is to further widen the gap between haves and have-nots. What it does need is to close structural loopholes in tax and financial policies, and to increase accountability by the already-wealthy.

Mitchell Christy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mitchell Christy Affiliation: Jun. 16, 2026 This is criminal.

Sent from my iPhone

Ml Houk — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ml Houk Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not allow regulations to be implemented that will require less disclosure from publicly traded companies! As a retiree, I rely on this information (as does my financial advisor) to guide my investments! Don't give congress and the president (and insiders) MORE rights to hide their knowledge from us, the American people!

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mm just — Jun 16, 2026
Subject: S7-2026-15 From: mm just Affiliation: Jun. 16, 2026 M.M, Just. Retired social work professor. Oklahoma. Considering the level of dishonesty already exhibited by the owners and executives of large corporations, letting them report half as often is likely to give them twice the opportunity to cheat.

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mm s — Jun 16, 2026
Subject: S7-2026-15 Comment From: mm s Affiliation: Jun. 16, 2026 Quarterly reporting allows for oversight. If it changes yo semi annual and businesses follow I will pull my money s others and develop another plan

Sent from my iPhone

Mohamef Brahim — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Mohamef Brahim Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I don't want to be blindfolded and should be able to access the same data as the broader market: 6 months is too long of a window to go without information being published.

Moises Villar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Moises Villar Affiliation: Jun. 16, 2026 It maintains transparency with retail investors. Anything less is blinding a group of persons who lack the insight institutional investors have.

Moises Villar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Moises Villar Affiliation: Jun. 16, 2026 Keeping it quarterly maintains transparency with retail investors. Anything less is a significant handicap to a group of persons lacking the insight institutional investors have.

Moises

Mollie Lazear — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mollie Lazear Affiliation: Jun. 16, 2026 Shareholders should have easy access to quarterly reports.

Mollie Lazear

Molly — Jun 16, 2026
Subject: S7-2026-15 From: Molly Affiliation: Jun. 16, 2026 Hello. My name is Molly Finn Johnson and I've worked as a flight attendant for over 35 yrs. I'm retirement age and have invested for all of my working life. I do not have time to re-earn $$ that may be lost to fraud. I am writing to ask that the requirement for businesses to report quarterly continue. Insider trading and fraud is at an all time high. Keep companies and their leaders accountable.

Sent from my iPhone

Molly R — Jun 16, 2026
Subject: S7-2026-15 Comment From: Molly R Affiliation: Jun. 16, 2026 Transparency is security for investors. A change of this sort at this volatile time is ill-advised.

Molly Reese
Molly.sews@gmail.com

Molly Rountree — Jun 16, 2026
Subject: S7-2026-15 Comment From: Molly Rountree Affiliation: Jun. 16, 2026 Quarterly reporting is the bare minimum. I think it should be monthly. Create more transparency not less.

Sent from my iPhone

Molly Welsh — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Molly Welsh Affiliation: Jun. 16, 2026 Quarterly reporting should remain. In fact, how about monthly reporting? We the investors need to know what and how companies are doing.

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moms38special — Jun 16, 2026
Subject: Comment on S7-2026-15 From: moms38special Affiliation: Jun. 16, 2026 Transparency is always the best practice. Given the culture of the current generation it would be be the best interest of everyone to have frequent reporting.

Sent from my Galaxy

MONA REIMERS — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MONA REIMERS Affiliation: Jun. 16, 2026 It isn't a burden for companies to know their financial status. And if they want people to trust their worth and invest/stay invested, they should demonstrate their willingness, and capable accounting and reporting. They should know it constantly. Data is available in seconds with today's technology.

If they can't compute their data in a few weeks, they shouldn't be publicly traded.

Mona Reimers, Retired

Sent from my iPhone

Mona Schechner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Mona Schechner Affiliation: Jun. 16, 2026 I want to know how the companies I invest in, with my IRA & personal portfolio, are performing on a regularly quarterly basis. A six month reporting period has the potential to hide serious issues from public scrutiny. Totally unacceptable.

Sent from my iPhone

Monica Ashpole — Jun 16, 2026

Subject: S7-2026-15 Comment From: Monica Ashpole Affiliation: Jun. 16, 2026 I am writing to advocate for a transition from quarterly to monthly reporting. While quarterly reporting has long been the standard for business, military, and fiscal operations, it was established during an era of handwritten ledgers and typewriters. In the modern digital age, we have the tools to provide more frequent updates.

As an investor and fractional owner, I believe external reporting is imperative for transparency and accountability. Frequent reporting requirements are essential to accurately gauge how a company is being managed. Increasing the frequency to a monthly basis would provide shareholders with the necessary insight into internal operations.

Thank you for your time and consideration of this matter.

Respectfully,

Monica Lee Ashpole, BSCM, GRI, GIA
(402) 215-7240 USA cell CST zone

[Bachelor of Science - Construction Management, Graduate Realtor Institute, Gemological Institute of America]

Monica Hebert — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Monica Hebert Affiliation: Jun. 16, 2026 Please do not change reporting to quarterly. It will only hurt us.

Monica Little — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Monica Little Affiliation: Jun. 16, 2026 We don’t want to go back to 1955! Keep us up to date! Please.

Sent from my iPhone

Monica Lun — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Monica Lun Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
There should be no hiding of information. Transparency is necessary for the stock market to flourish.

Monica Lun

Monica M — Jun 16, 2026
Subject: S7-2026-15 From: Monica M Affiliation: Jun. 16, 2026 I'm writing to support continued use of quarterly reporting as a way of keeping CEOs accountable. I think the only improvement to this system would be to require accountability for the social,
infrastructure, and environmental impact on the communities in which they operate, in addition to accountability to their stockholders. It has become clear since the 1980s that stockholder accountability alone is insufficient to protect communities against
corporations keeping profits for themselves and their stockholders, while passing numerous costs on to the community at large. Thank you for your consideration of these concerns.

Yahoo Mail: Search, Organize, Conquer

Monika Hickcox — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Monika Hickcox Affiliation: Jun. 16, 2026 Reporting must remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Monika Kruemmling — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Monika Kruemmling Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Making things less transparent and accessible to the larger public at a moment such as this one in our economy would be devastating *to our economy*!

Monty J Heying — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Monty J Heying Affiliation: Jun. 16, 2026 Quarterely is the best option.

Yahoo Mail: Search, Organize, Conquer

Morgan Condo — Jun 16, 2026
Subject: S7-2026-15 From: Morgan Condo Affiliation: Jun. 16, 2026 Keep it QUARTERLY!
Morgan Condo
Gahanna, Ohio 43230
I am a widow! I can barely make ends meet now!

Morningstar Storey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Morningstar Storey Affiliation: Jun. 16, 2026 Let's keep it fair and let all have the same opportunities as Others!! What's fair is fair. I've worked most of my Life and this is how I feel about it. Much care, Morningstar Nagle

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Moses T Ruiz Retired military with pension — Jun 16, 2026
Subject: File No. S7-2026-15 From: Moses T Ruiz In this modern era of information technology why is the SEC lengthening the reporting requirements rather a shortening? Automation and now artificial intelligence allows Businesses to process their accounting faster. But it also allows fraud and corruption to be engaged faster. The purpose of reporting is for transparency and make executives accountable to their shareholders. The government must continue to enhance transparency and accountability - theses are the bedrock of our free and fair market economy.

Motley community None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Motley community We need more transparency Not Less

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Mrs Nutrition — Jun 16, 2026
Subject: S7-2026-15 Comment Quarterly Reporting From: Mrs Nutrition Affiliation: Jun. 16, 2026 We as consumers or investors need accountability from corporations - quarterly reporting! Information is power, and without requiring reporting, companies will not inform us. Please do not relax the rule requiring quarterly reporting!

Fran McCollum

Munga Brown — Jun 16, 2026
Subject: S7-2026-15 From: Munga Brown Affiliation: Jun. 16, 2026 Stop this rollback. Quarterly reporting should remain required. If not, the SEC loses credibility. You've watched SCOTUS and Congress erode their powers, don't do the same to yourselves. Retain your authority.

Sent from my iPhone

Murella Bosse — Jun 16, 2026
Subject: S7-2026-15 Comment From: Murella Bosse Affiliation: Jun. 16, 2026 Don't lessen accountability. We need more information, not less, to remain informed.
Murella Bosse, Lebanons, Il

Sent from my iPhone

MVP — Jun 16, 2026
Subject: File No. S7-2026-15 From: MVP Semi-annual reporting has been tried in other countries and, in my opinion, has negatively impacted markets.

MW MW — Jun 16, 2026
Subject: Comment on S7-2026-15 From: MW MW Affiliation: Jun. 16, 2026 Absolutely ridiculous to only report every 6months. The investors need more transparency than that to make informed decisions. Keep the reporting quarterly

Get Outlook for iOS

Myra Crawford — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Myra Crawford Affiliation: Jun. 16, 2026 We request continuation of quarterly reporting. Thank you.

Myra Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Myra Roberts Affiliation: Jun. 16, 2026 It is vital that the SEC maintain quarterly reporting! Thank you.

Myra Roberts
3502 Wagon Wheel
Wichita Falls Texas 76310 817-360-0864

Yahoo Mail: Search, Organize, Conquer

N Lam — Jun 16, 2026
Subject: Comment on S7-2026-15 From: N Lam Affiliation: Jun. 16, 2026 Quarterly reporting should be maintained. Reduced transparency discourages citizens from meaningful and fair engagement with the market.

Nadine Ball — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nadine Ball Affiliation: Jun. 16, 2026 My entire retirement depends on investments and this proposed change threatens that. With genetics that might see me alive after 100 years (heaven help me) I do not want corporations to be able to hide what is going on for 6 months before they have to reveal their “progress” or lack of. Stop further enabling corporations and shareholders and make rules that protect the rest of us.

Nadine B Ball, EdD
314 366-1185
19ball.nadine58@gmail.com

Please send LWV emails to youthoutreach@lwvstl.org

NADINE JOHNSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: NADINE JOHNSON Affiliation: Jun. 16, 2026 The SEC must continue doing quarterly reporting!

Sent from my iPhone

Nalini Khade Data Analyst — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nalini Khade Individual investors deserve more transparency, not less.

Nancy Attorney — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nancy Companies already have so many methods of restructuring, reframing, and essentially hiding their resources to avoid taxes and accountability. Don't make it easier for them by lowering their reporting requirements.

Nancy B — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy B Affiliation: Jun. 16, 2026 My name is Nancy Bielaski, San Antonio, Tx. I am retired living on Social Security and a very small pension. KEEP QUARTERLY REPORTING!!!

Sent from my iPhone

Nancy Callen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Callen Affiliation: Jun. 16, 2026 You dont do that with the quartely employer taxes paid to local state and federal reporting. Why??? Cause the government wants to keep a close eye on everything. So why are you letting those who can cheat the most have so much time ? Sincerely Nancy Callen retiree and former business owner

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Nancy Cardone — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Cardone Affiliation: Jun. 16, 2026 Stop bailing out the richest of the rich. Trump does enough of that. Protect regular citizens

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Nancy Chaffee — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Chaffee Affiliation: Jun. 16, 2026 Transparency and facts matter. Quarterly reporting provides information for investors and people managing money. The richest markets in the world use quarterly reporting while those who use semiannual reporting do not see the financial returns we do. We tried semiannual reporting from 1955 to 1970 with less than optimal results. Predictions for a return to semiannual reporting show it could cost a devaluation of

people's investments to the tune of over $30,000 per $100,000 of investment. As a retired healthcare professional who was self employed for half of my career and made sound investments to be able to retire comfortably, I will not appreciate losing my nest egg if moving to semiannual reporting comes to fruition. This is not a smart plan. Do not change to semiannual reporting.

Nancy R. Chaffee
800 Day Street
Decorah, IA 52101

Sent from my iPhone

Nancy Coelho — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Coelho Affiliation: Jun. 16, 2026 Quarterly reporting forces companies to share their successes/failures with their investors. Limiting this requirement lets companies "go dark" so we have no idea how they are doing, which could be a disaster for investors. Stop giving everything to your corporate oligarchs and start protecting Americans and their retirements by lessening investment risk through public disclosure.

Sent from my iPhone

Nancy Coonridge — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Coonridge Affiliation: Jun. 16, 2026 We need to keep 6 month reporting - at least

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888 410 8433 messages only, I can receive these at the dairy but can not call you back.
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Nancy Croutch — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Croutch Affiliation: Jun. 16, 2026 Why is this even being considered. Did you learn anything from past history

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Nancy Delain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Delain Affiliation: Jun. 16, 2026 Quarterly reporting is necessary in the fast-changing environment in which SEC-regulated companies operate in 2026. Returning to a semiannual reporting requirement would have unforeseen consequences that would

likely be deleterious to the public you are here to serve.

Do not lessen the reporting requirements; if anything, the reporting requirements should be increased to better protect the investor community.

Nancy Baum Delain, Esq.
114 Roosevelt Road
Hyde Park, NY 12536

NANCY DENBY — Jun 16, 2026
Subject: Comment on S7-2026-15 From: NANCY DENBY Affiliation: Jun. 16, 2026 Nancy Denby FRB-R Retired VA Our Country is losing enough already. For all who have invested well, you are allowing the corporations to get wealthy vs people's monies/return. Already Changing a Trump supporter at the FRB Board, and all the rest. Who suffers, USA citizens again (already loss so much with awful economy!). You are supposed to oversee, but taking us back to 1955!! For whom - the wealthy again. Like he said, '"not concerned about people…"'

Please reconsider- work for all the people as intended, not just wealthy.

Sincerely,
Nancy Denby
Sent from my iPhone

Nancy Doucette — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Doucette Affiliation: Jun. 16, 2026 You do know that even though we have trusted you with it , it is still our money. Right?

Nancy Farquhar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Farquhar Affiliation: Jun. 16, 2026 Nancy Farquhar, Case Manager Accountability breeds trust. Clearly someone is trying to pull the. wool over the eyes of Americans. No!!!

Nancy Farquhar

Nancy Ferguson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Ferguson Affiliation: Jun. 16, 2026 My name is Nancy Ferguson.I'm retired. Quarterly reports is the only way I can keep up with my Retirement fund. Don't cut the only line I have to this investment that is essential income to me and my family.

Sent from my iPhone

Nancy Glassman — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Glassman Affiliation: Jun. 16, 2026 We have to keep them honest. Too many CEOs, too many times violated the public trust. No leeway. Keep the quarterly reports to protect the public interest.

Sent from my iPad

Nancy Griffin — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Griffin Affiliation: Jun. 16, 2026 Keep Quarterly reporting

Nancy Griffin. SF CA

Sent from my iPhone

Nancy Hale — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Hale Affiliation: Jun. 16, 2026 Anything that is hidden is too easily abused. We want transparency in All regulations, studies, records, government!

NANCY J HOUTS — Jun 16, 2026
Subject: S7-2026-15 From: NANCY J HOUTS Affiliation: Jun. 16, 2026 Quarterly reporting is non negotiable.

Sent from AT&T Yahoo Mail on Android

Nancy Kolmerten — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Kolmerten Affiliation: Jun. 16, 2026 What are you thinking?? Another way to commit fraud & cheat the American people.

Sent from my iPhone

Nancy Kreykenbohm — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Kreykenbohm Affiliation: Jun. 16, 2026 Our government is supposed to support all citizens of our country not just the super wealthy. Quarterly financials are necessary to protect us.

Sent from my iPad

Nancy Kurtz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Kurtz Affiliation: Jun. 16, 2026 Please keep reporting as it is. Protect the investers

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Nancy m Brooks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy m Brooks Affiliation: Jun. 16, 2026 America is tired of the back door things constantly. Report quarterly and keep it honest

Sent from my iPhone

Nancy Malinowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Malinowski Affiliation: Jun. 16, 2026 Nancy Malinowski, retired. I want to know quarterly what is going on with my investments.

Sent from my iPhone

Nancy Maloney — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Maloney Affiliation: Jun. 16, 2026 That is outrageous

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Nancy Orloski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Orloski Affiliation: Jun. 16, 2026 Nancy Orloski- retired state probation officer-

Transparency is the reason to keep reporting more frequently! If there are cheaters, they are less likely to cheat when held to account more frequently. It is that simple.

Nancy Ostermann — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Ostermann Affiliation: Jun. 16, 2026 As a former vice president and controller of both banks and credit unions, I believe it’s very important that the CEO sign off four times a year on the financials. CEOs make decisions daily that affect the bottom line of their institutions and should ultimately be held accountable for the results. Many times my recommendations for accounting for special events were overridden by the CEO so that targeted results could be achieved. It is imperative that we keep the requirement that CEOs sign the quarterly call reports four times a year.

Sent from my iPad

Nancy Pearlmutter — Jun 16, 2026

Subject: File No. S7-2026-15 From: Nancy Pearlmutter I APPROVE of "quarterly reporting". There's too much corruption out there. The fear of prison helps keep some CEOs honest. We must keep this Ruling. Stop the Enron Rollback. From: Nancy Pearlmutter. Retired.

Nancy Reece — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Reece Affiliation: Jun. 16, 2026 I am invested in the markets and I pay attention! Don’t change to semi-reporting. Quarterly reporting has served our country well and helps keep the companies honest. We need more accountability, not less.

N. Reece Teacher, Wichita, Ks

Sent from my iPad

Nancy Robinson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Robinson Affiliation: Jun. 16, 2026 Keep quartile reporting in place.
Stop manipulating the market.

Sent from my iPad

Nancy Sandor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nancy Sandor Affiliation: Jun. 16, 2026 Please keep quarterly SEC reporting.

As a retiree who depends on investments for income it is important to have timely factual data.

Nancy Sandor
Retired
Bella Vista, AR

Sent from my iPhone

Nancy Scola — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Scola Affiliation: Jun. 16, 2026 I believe that all companies should be subject to quarterly reporting, just like a company collecting sales tax. Quarter reports make it easier and quicker to spot mistakes.

Nancy Stein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Stein Affiliation: Jun. 16, 2026 The entire government of the USA is now run by Thieves. Stop protecting only the rich . YOU are destroying democracy.

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Nancy Todor — Jun 16, 2026
Subject: S7-2026-15 From: Nancy Todor Affiliation: Jun. 16, 2026 Keep it QUARTeRLY. Accountability is not something to make less onerous! This is the very essence of what the CEOs and their direct line reports must be doing at all times! Shareholder depend on honesty from top to bottom - the management chain are paid outsized salaries and stock awards to comply.

Real time is the end target of all we do - seek to remove the latency in every aspect of our jobs and lives. What could you be thinking to make this go the other way?

N Todor
Retired International Banker and current Math faculty.

Sent from Yahoo Mail for iPhone

Nancy Weinberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nancy Weinberg Affiliation: Jun. 16, 2026 I have been actively involved in the stock market throughout the last 40 years. I very truly appreciate and value the quarterly reports of the companies that comprise my 403b stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. How is a small investor able to know status otherwise!

Nann White — Jun 16, 2026
Subject: S7-2026-15 From: Nann White Affiliation: Jun. 16, 2026 Do not change the status quo here. We do not want to go back to fraudsters getting away with pollution and death.

Naomi Seawell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Naomi Seawell Affiliation: Jun. 16, 2026 I'm done with the corruption and lack of transparency in this administration. This will only help corporations and institutions get away with hiding information. N Seawell

Sent from my iPhone

Nara Sethuraman — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nara Sethuraman Though eliminating the quarterly report may save the companies some funds, will it lead some companies taking some risks that may affect the financials & also not disclose any material effects that may impact the research & capital spending, cash flows, marketing & sales of the products etc. that may have a bearing on the stock price & dividents? Lot of seniros who invest depend on the dividends income & capital appreciation of the

stocks. Exempting the quarterly reporting though volunteery will make it less transparent & be detrimental to some individual investors who depend on dividends.

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natalie hofer — Jun 16, 2026
Subject: S7-2026-15 Comment From: natalie hofer Affiliation: Jun. 16, 2026 Reporting must remain quarterly! Confidence is already so low so shaken by turmoil of current events. This is going to make it even worse, and markets potentially plummet. Many who can't afford the plummet and see the writing on the wall may pull out of the market. We are already considering taking out what we have in the market and certainly not putting anything else in in this climate if companies and CEOs will be operating under far less accountability. KEEP IT QUARTERLY.!

Natalie Hofer

Sent from my iPhone

Natalie Manzino — Jun 16, 2026
Subject: S7-2026-15 Comment From: Natalie Manzino Affiliation: Jun. 16, 2026 Do not change the rules. Your job is to protect the people!!!

Thanks

Natalie

Natasha Pereira — Jun 16, 2026
Subject: File No. S7-2026-15 From: Natasha Pereira More frequent financial reporting enables me as an investor to have a better view of the financial health of the company and its stock. Twice yearly seems too far apart in such a market where volatility and speed of decision-making matter.

Nathan Grift — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nathan Grift Some companies are seasonal and this would make it significantly harder to understand how they work.

Nathan Ouderkirk The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nathan Ouderkirk The last thing individual investors need is less info on the companies they invest in, less protection against fraud and mismanagement. Please keep the standard quarterly reporting as it is, and do not reduce it to only twice a year.

Nathan Stilgenbauer — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Nathan Stilgenbauer Affiliation: Jun. 16, 2026 To the

Securities and Exchange Commission: This proposed rule is an unnecessary and blatantly corrupt attempt to create a wider gap between the working class and elites.

Nathan Vonada — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nathan Vonada This is the worst idea I have heard in a while. Shareholders are the owners of the business, and we deserve more information, not less. I do not buy the argument that preparing a 10-Q is a burden. If the company is not already tracking that data, they have other problems. Nor do I think it promotes short-term thinking. Media speculation, rumors, online posts, etc. all fuel hype. 10-Qs ground our thinking in reality. Those are the only really trustworthy information we get.

Naved — Jun 16, 2026
Subject: S7-2026-15 Comment From: Naved Affiliation: Jun. 16, 2026 The SEC under the Trump administration is a farce!!! Your mandate is to protect investors by having companies make timely, transparent disclosure. Not by giving them opportunities to hide! Keep the 10k filing as is!!!

Neal Washburn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Neal Washburn Affiliation: Jun. 16, 2026 From Neal Washburn, Escondido, CA
As an individual investor approaching retirement, I am concerned about the Securities and Exchange Commission's proposal to allow public companies to replace quarterly reporting with semiannual reporting.
My retirement savings depend heavily on investments in publicly traded companies through retirement accounts, mutual funds, and exchange-traded funds. Like millions of Americans, I rely on timely, accurate, and consistent financial reporting to understand the health and performance of the companies in which I am invested.
The SEC was created to protect investors and promote fair, orderly, and efficient markets. Quarterly reporting has long been a cornerstone of that mission.
Supporters of semiannual reporting argue that it will reduce compliance costs and encourage management to focus on long-term strategy rather than quarterly results. While those goals are worthwhile, they should not come at the expense of transparency and accountability. The SEC itself acknowledges that the proposal would reduce the frequency of required disclosures from three quarterly reports to a single semiannual report plus the annual report. (SEC)
For individual investors, less frequent reporting means longer periods without complete financial information. In today's rapidly changing economic environment, six months can be a very long time. Significant changes in revenue, profitability, debt levels, cash flow, or business risks can occur between reporting periods. Investors deserve timely visibility into those developments.
Quarterly reports also help level the playing field between large institutional investors and individual investors. Institutional investors often have access to management meetings, analyst coverage, sophisticated research tools, and extensive market resources. Ordinary investors rely heavily on SEC filings as a trusted source of information. Reducing reporting frequency would disproportionately affect those of us who do not have access to those additional resources.
Furthermore, quarterly reporting promotes accountability. Knowing that financial results will be reviewed and disclosed every three months encourages management teams to maintain strong internal controls and communicate openly with shareholders. Less frequent reporting may unintentionally reduce that discipline.

The proposal is intended to encourage companies to remain public by reducing regulatory burdens. However, public companies benefit from access to public capital markets, and regular disclosure is part of the responsibility that comes with that privilege. Transparency is not merely a compliance cost; it is a fundamental component of investor confidence.
As someone who depends on retirement savings accumulated over decades of work, I would rather have more information than less. Investor confidence is built on transparency, and transparency requires timely reporting.
I respectfully urge the SEC to maintain the current quarterly reporting requirements. While there may be opportunities to simplify filings, eliminate unnecessary disclosures, or reduce administrative burdens, the frequency of reporting should remain unchanged. Protecting investors should remain the Commission's highest priority.
Sincerely,
Neal Washburn
Retirement Investor
Escondido, CA

Needybrain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Needybrain Affiliation: Jun. 16, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Sent from my iPhone

Neerja Bylsma — Jun 16, 2026
Subject: S7-2026-15 Comment From: Neerja Bylsma Affiliation: Jun. 16, 2026 I look at my reports monthly. We need all the data available. We need to be a balanced playing field for all. We need monthly data at a minimum.

Neil Johnston — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Neil Johnston Affiliation: Jun. 16, 2026 I oppose semi-annual reporting. Stockholders are owners. We have a right to know and I will remember this during elections.

R. Neil Johnston MD

Neil McLeod — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Neil McLeod Affiliation: Jun. 16, 2026 Keep the quarterly!

A concerned, retired stockholder.

Neil McLeod

NELLIE FELLMAN — Jun 16, 2026
Subject: Comment on S7-2026-15 From: NELLIE FELLMAN Affiliation: Jun. 16, 2026 Nellie Fellman-Financial analyst-Washington state. People have worked hard to retire on their investments we need transparency and consistency in order to achieve this. Changes in methodology at this point will derail plans and possibly cost all gains. We have the worst wealth inequality in decades, we cannot afford to facilitate this further.

Sent from my iPhone
Thank you
Nellie Fellman

Nelson Coe — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nelson Coe Affiliation: Jun. 16, 2026 Nelson Coe, Retired - Please don't reduce the reporting, this is important to investors.
Thank you for your consideration!

Nelson J Paolini None - Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nelson J Paolini I feel twice a year reporting would allow companies that are not on the up and up to extend their shenanigans an extra 3 months at shareholder's peril. If the system was more trustworthy twice a year would be fine but the system is not trustworthy, especially for companies whose fortunes are on a downslide.

Nemo1516n Niemaczek — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nemo1516n Niemaczek Affiliation: Jun. 16, 2026 Keep it Quartley!!!

Nettie Deitch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nettie Deitch Affiliation: Jun. 16, 2026 Quarterly Reporting is the only way to keeping them somewhat HONEST! HEY SEC WHERE IS YOUR BRAIN?

Nicholas Bersani None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nicholas Bersani Reducing to only two reporting periods to stakeholders drastically impacts stakeholder transparency to information and the ability to monitor company progress that they have ownership in. I do not agree with this proposal to change.

Nicholas Callais — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nicholas Callais Affiliation: Jun. 16, 2026 Hi!

Nick Callais here. Professional investor.

The US stock market is the envy of the world with the lion share of foreign capital and domestic capital flowing in here. Changing that dynamic only weakens trust in U.S. equities. If quarterly reporting is an issue for short term decisions, then how do we lead the western world in nearly every advanced industry, and market liquidity for retail investors, etc.

This will surely do far more damage than any incremental reporting benefit for our multi billion dollar market cap firms that probably have AI and software doing the hard and costly reporting work.

Further, companies are private for longer, not because of quarterly reporting, but the overall regulation burden and lack of a need of public markets for capital. This 6 month period doesn't change any dynamics or increase # of public firms. It only increases risks of fraud and insider dumping before you and I know about it half a year later.

If it ain't broke, don't fix it. And our stock market is the envy of the world for trust and transparency today. You will lose that by a lot.

It's not 1922 anymore, the world is more likely to have more transparency in financial markets in the future, not less. Let's keep it that way please.

Thank you.
Nick

Warm regards,
Nick

Nicholas Chivily — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nicholas Chivily This is a horrible idea. It's my money that's invested. I shouldn't have the government enabling less information, much less acting as the protector of large business interests versus those of the individuals. We should be for greater transparency to be able to make more informed decisions.

Nicholas Dumas — Jun 16, 2026
Subject: File Number S7-2026-15. Proposed Semiannual Reporting Rule opposition Public Comment Letter From: Nicholas Dumas Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

I write in strong opposition to the proposed rule amendments under File No. S7-2026-15, which would permit public companies to substitute semiannual reports (Form 10-S) for the current mandatory quarterly reports (Form 10-Q). While the proposal is framed as a deregulatory measure that reduces compliance burden and encourages long-term thinking, I submit that its practical effect will be to structurally disadvantage ordinary American investors — including the tens of millions of workers whose retirement savings are held in 401(k) plans, IRAs, and defined-contribution accounts — while consolidating informational advantages among the institutional elite who already operate with resources and access most Americans will never have.

I am an individual investor and small business owner. My wife and I hold retirement assets in a Roth IRA and a Traditional IRA rollover in Fidelity and Vanguard platforms.
I do not have access to management briefings, private analyst channels, or institutional research services. What I have — what every ordinary investor has — is the mandatory public filing system the SEC has maintained since the 1970s. This proposal would erode the most level playing field that system provides.

1. Quarterly Reporting Is Not a Burden on Investors — It Is a Protection

The proposal characterizes the quarterly reporting cadence as a treadmill that incentivizes short-termism at the expense of long-range strategic planning. That argument belongs to corporate management, not to investors. From an investor's perspective, quarterly filings are not noise — they are the minimum data cadence necessary to detect deterioration, misrepresentation, or material change in a company's financial condition before that information is privately absorbed by those with privileged access.

The quarterly Form 10-Q exists because experience has shown, repeatedly, that longer disclosure gaps create windows for misfortune and misconduct alike. The conglomerate boom of the 1960s — which preceded mandatory quarterly reporting — demonstrated what happens when investors receive audited financial information too infrequently to identify compounding problems. The SEC rightly responded by tightening disclosure cadence. That was not an error in need of correction fifty years later. It was a lesson learned at ordinary investors' expense.

II. "Optional" Semiannual Reporting Is Not Neutral — It Creates a Two-Tier Market

The proposal presents the change as voluntary, and some have argued that because quarterly reporting remains permissible, no investor is harmed. This reasoning is superficial. The moment a significant portion of public companies migrate to semiannual reporting, a structural bifurcation emerges in the market:

-- Companies that report quarterly--- signal to the market that they are willing to be held to higher transparency standards. They attract more analyst coverage, tighter bid-ask spreads, and greater institutional confidence — advantages that compound over time.

--Companies that elect semiannual reporting-- create a six-month information vacuum between mandatory disclosures. That vacuum will not stay empty. Information will flow — but it will flow through private channels accessible only to sophisticated market participants: bank group calls, underwriter due diligence sessions, large-investor meetings, and bilateral communications that never reach a Form 8-K. The SEC's own rules under Regulation FD prohibit selective disclosure, but enforcement is imperfect, and the structural pressure toward private information transfer increases

directly with the length of mandatory disclosure gaps.

The result is predictable: those with access to management will know more, sooner. Those without — workers invested through 401(k) plans, retail investors, smaller pension funds — will not. They will buy, hold, and sell based on a materially thinner information set than the counterparties on the other side of their trades. The proposal does not reduce the total information circulating in the market. It reduces the mandatory information that must be made available to everyone simultaneously. That distinction is everything.

III. 401(k) Holders and Retirement Savers Bear Concentrated Risk

The United States defined-contribution retirement system now holds approximately $12.5 trillion in assets. The overwhelming majority of those assets are invested by individuals — through employer 401(k) plans, rollover IRAs, and similar vehicles — who have no meaningful ability to conduct independent due diligence on the companies in which their savings are invested. They depend on fund managers who, in turn, depend on timely, mandatory public disclosure to price risk and allocate capital appropriately.

A six-month information gap does not affect all investors equally. Institutional investors with the resources to deploy alternative data — satellite imagery of supply chains, credit card transaction aggregates, proprietary survey panels — will fill the gap with private intelligence. Workers with 401(k) balances of $50,000 or $200,000 will not. They will absorb the pricing errors that result from the information asymmetry their fund managers cannot fully overcome.

This is not a theoretical concern. It is the documented structural dynamic of every market where mandatory disclosure has been weakened: those with private access to information profit at the expense of those without it, and the mechanism is not fraud — it is the legal exploitation of an information gap that public policy deliberately created.

IV. The International Comparison Does Not Support the Proposal

Proponents point to the European Union and the United Kingdom as evidence that semiannual reporting is compatible with robust capital markets. This comparison deserves scrutiny.

The EU and UK operate under comprehensive market abuse frameworks, insider trading enforcement regimes, and disclosure requirements — including ad hoc disclosure obligations — that partially compensate for less frequent periodic filings. The U.S. equivalent, the Form 8-K current event reporting system, is a poor substitute. It is triggered by specific enumerated events and does not impose on companies the obligation to make continuous qualitative and quantitative disclosures about operating trends, segment performance, or management discussion that the Form 10-Q

currently requires.

Adopting the reporting *frequency* of European markets without adopting the compensatory continuous disclosure *obligations* of those markets is not convergence — it is selective harmonization in the direction of less accountability.

V. The Proposal Rewards the Wrong Incentives

The stated rationale — reducing short-termism — would be more persuasively addressed by reforming executive compensation structures, extending capital gains holding periods for preferential tax treatment, or modifying guidance practices. None of those reforms are on the table. What is on the table is reducing mandatory disclosure, which does not address the root cause of short-termism but does remove transparency that protects investors.

If companies wish to reduce the quarterly earnings treadmill, they may stop providing quarterly earnings guidance. Many already have. That requires no SEC rulemaking. The voluntary nature of earnings guidance has not prevented the emergence of long-term focused corporate cultures at companies like Berkshire Hathaway, Costco, or Amazon. Reporting frequency is not the driver of short-termism. Disclosure of mandatory audited financials every ninety days is not what causes management teams to chase quarterly beats. The incentive structure of compensation packages does that.

VI. Request

I respectfully urge the Commission to:

1. ! Reject the proposed semiannual reporting option as written, on the grounds that it structurally increases information asymmetry to the detriment of retail investors and retirement savers who have no access to alternative disclosure channels.

2. --If the Commission proceeds-, ! require as a condition of any semiannual election that companies adopt robust compensatory continuous disclosure obligations — including mandatory quarterly earnings releases filed as Exchange Act reports (not merely furnished), and enhanced 8-K triggers for material operating developments — before any semiannual election becomes effective.

3. -Conduct a thorough economic analysis-, prior to any final rule, of the expected distributional effects of this proposal on retail investor returns, 401(k) account balances, and bid-ask spreads for companies electing semiannual reporting — and make that analysis available for public comment before finalization.

The Commission's mandate under the Securities Exchange Act of 1934 is to protect investors, maintain fair and orderly markets, and facilitate capital formation — in that order. This proposal, as written, advances the third objective at the expense of the first. Ordinary Americans — those who cannot afford a Bloomberg terminal, a private equity fund relationship, or a team of financial analysts — are counting on this Commission to hold the line on the transparency protections they cannot secure for themselves.

Respectfully submitted,

Nicholas L Dumas
Leavenworth WA, 98826
June 16th, 2026

Nicholas Dumas
Quality Restoration & Repair LLC
Dba; Leavenworth Cabin Company
509-531-8164

Nicholas J Van Dyke — Jun 16, 2026
Subject: File No. S7-2026-15 From: Nicholas J Van Dyke Keep public companies reporting on a quarterly basis. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Regulation Fair Disclosure (Reg FD) moved toward a more level playing field. This proposal moves away from it.

NICHOLAS SCHNEIDER — Jun 16, 2026
Subject: Comment on S7-2026-15 From: NICHOLAS SCHNEIDER Affiliation: Jun. 16, 2026 Must keep it to protect investors

Sent from my iPhone

Nicholas Spackman — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Nicholas Spackman Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: This rule would allow companies to hide their actions and investment activities from those that are involved. Companies can commit fraud more easily with few checks and balances to keep them honest and accountable.

Nicholas Ullett — Jun 16, 2026
Subject: S7-2026-15 From: Nicholas Ullett Affiliation: Jun. 16, 2026 This is needed to keep our leaders honest. Do not get rid of this requirement.
Nick Ullett

Nicholas Wallace — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nicholas Wallace Affiliation: Jun. 16, 2026 This is wild, obviously this should not be allowed. You’re going to set up a mechanism, inadvertently or not, to facilitate pump and dumps. Companies have to give the financials when available.

Sent from my iPhone

Nick Adams — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Nick Adams Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The proposal is bad for society. Quarter disclosures helps make informed decisions and the SEC SHOULDN'T BE PERMITTED TO WITHHOLD INFORMATION THAT OTHERS LIKE THE ELITE OR WEALTHY CAN ACCESS BECAUSE OF THEIR STATUS AND TO BE INFORMED THAT THIS IS NOT GOING AWAY!!

Nick Miceli — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nick Miceli Affiliation: Jun. 16, 2026 Once again trying to hurt the little guy.NO WAY keep the rules the way they are

Yahoo Mail: Search, Organize, Conquer

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nick ohanesian — Jun 16, 2026
Subject: S7-2026-15 Comment From: nick ohanesian Affiliation: Jun. 16, 2026 Nicholas M. Ohanesian
Adjunct Professor of Law
This rule change reduces transparency and further advantages insiders to the detriment of the investing public.

Sent from my iPhone

Nick Ridge — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nick Ridge Affiliation: Jun. 16, 2026 Quarterly reporting is essential for honest business and accountability in our economy . Under NO circumstances should quarterly reports go away. We ALL suffer when businesses have less accountability, and eliminating quarterly reporting would be both legally and morally reprehensible.

Nicole Jaquith — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Jaquith Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
its crutual for all investors to get as much info about the financial state of the companies we invest in. Don't allow corporate insiders an unfair advantage by reducing the number of earnings reports we get to see.

Nicole Siefert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nicole Siefert Affiliation: Jun. 16, 2026 Nicole Siefert, cashier No, it’s wrong! Another way to hide.

Niles H Bell Retired CPA & CFP — Jun 16, 2026
Subject: File No. S7-2026-15 From: Niles H Bell Individual investors deserve more transparency, not less. Therefore, quarterly financial information should continue to be required.

Nina Newcomb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nina Newcomb Affiliation: Jun. 16, 2026 Quarterly reporting keeps everyone on their toes. There is little time to rest and “hope”. I believe it was done in the past to disastrous results!

Sent from my iPhone

Nino Carino — Jun 16, 2026
Subject: S7-2026-15 From: Nino Carino Affiliation: Jun. 16, 2026 Quarterly report is a must to keeping CEO, CFO, AND the Companies they operate honest and ethical managed. Without Quarterly Reporting mismanagement is inevitable. . Rex Reid Retired, Lobbiest and Pensioner.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Nirmala Brand — Jun 16, 2026
Subject: S7-2026-15 Comment From: Nirmala Brand Affiliation: Jun. 16, 2026 It is your responsibility

to do your job the right way. DO THE REPORTING QUARTERLY

Nirmala Brand — Jun 16, 2026
Subject: S7-2026-15 From: Nirmala Brand Affiliation: Jun. 16, 2026 Keep quarterly report. We need more frequent and regular accountability

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Nise Newman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Nise Newman Affiliation: Jun. 16, 2026 My life after a divorce and entering retirement requires that I have to have accurate company information and stats to make informed decisions about my money, and future. This is not good for the American people who you all seem to have forgotten we exist, while you pander to corporations. The American people pay your salaries, yet your representation means nothing these days!

Denise Newman, RN
Arizona

All the best, Denise

Nitin Malik — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Nitin Malik Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not eliminate quaterly report rules for the companies, this is unfair advantage for a company while standard common investor will bear losses of bad decisions for longer term.

Noelie Angevine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Noelie Angevine Affiliation: Jun. 16, 2026 S7-2026-15
Ms Noelie Angevine...retired teacher. and Edward Angevine, retired Certified Public Accountant:
We are elderly citizens in Montgomery County, MD and we count on the savings we have invested for over 40 years. We rely on quarterly information to make decisions.
We expect our representatives to defend and protect their constituents.
We are anxious to know which congressman stands for "The little guy", as they promised to do.

Noelie and Edward Angevine

"This world is too small for less than brotherhood - too dangerous for less than truth."
Steffen Thomas

Noha Soliman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Noha Soliman Affiliation: Jun. 16, 2026 Noha Soliman, Real estate agent
Boston, MA.

Quarterly reporting is essential to keeping companies accountable to shareholders. Our generation cannot afford to lose significant value in our investments as we are at risk of losing social security income, as well as living through incredibly expensive times.

Norlene Chamberlain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Norlene Chamberlain Affiliation: Jun. 16, 2026 We need quarterly reporting it is necessary for any business to keep up to date and on track especially for your own investments and money. Roger Dillon Brownsville Texas General Manager Tipton Motors

Sent from my iPhone
Ariel and Norlene Chamberlain

Norm Hartwell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Norm Hartwell Affiliation: Jun. 16, 2026 Norm Hartwell Tax Examiner IRS 20 years Austin TX we need more reports not less and more accountability less crooks and corruption this administration is going to be the death of democracy every economic crisis has been the result of Republican led laissez policies.
Best regards
NH

Norman Harebottle — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Norman Harebottle Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Investors like me, and privately held companies like the one I work for, all use quarterly reporting as a check against the rhetoric of politics. The loss of this transparency will result in damage to the economy, the very thing that the Federal Reserve and the SEC should both be concerned about. You cannot hide forever from the American public the negative impacts that this administrations foreign and monetary policy changes are having on the economy. The best thing now is radical transparency to the American public so that affairs can be corrected before violent revolution is the end of this American experiment. Freedom isn't just won by the death of an enemy in combat, or the loss of one's life in war, it is won in the back rooms and quiet chambers of power when we send the message that we do actually believe in the ideals that this nation were founded upon. If in this 250th year of this country, we cannot reflect on those ideals and move forward in pursuit of them, I am afraid this nation is most utterly lost. Do the right thing, for the right reason, not because it is easy, but because it is hard.

Norman Koch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Norman Koch Affiliation: Jun. 16, 2026 Bullcrap this is stupid and ridiculous I as a civilian don't even have that right. The IRS can audit at any time. Plus

businesses shouldn't be able to hide anything if they are publicly traded.

copy@keepitquarterly.org

Norman Russell — Jun 16, 2026
Subject: S7-2026-15 From: Norman Russell Affiliation: Jun. 16, 2026 Quarterly reports were established for a reason—to avoid another 2008 problem. There are always those who want to take advantage of others for their own benefit. This small measure helps balance scale somewhat. Not perfect, but the least you can do!!

Sent from my iPhone

Norman Toennes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Norman Toennes Affiliation: Jun. 16, 2026 Norm. Union painter. Stop coddling big business and letting everyone else suffer. These quarterly reporting laws were put in place for very good reasons by people that were obviously much smarter
and less corrupt than you.

Yahoo Mail: Search, Organize, Conquer

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norris ivy — Jun 16, 2026
Subject: S7-2026-15 Comment From: norris ivy Affiliation: Jun. 16, 2026 Every day investors need to know this information too!
Norris Ivy - Retired

Sent from my iPhone

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nyc.rr.com — Jun 16, 2026
Subject: S7-2026-15 Comment From: nyc.rr.com Affiliation: Jun. 16, 2026 Quarterly reporting should remain. Fiscal transparency is tantamount.

Roberto E. Tillman
Sent from my iPad

Ofer Bezalel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ofer Bezalel Affiliation: Jun. 16, 2026 Transparency is key, the quarterly reporting are a tool that enables the public to understand the current state of the companies that they are stock holders of

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oldvol — Jun 16, 2026
Subject: Comment on S7-2026-15 From: oldvol Affiliation: Jun. 16, 2026 We depend on Social Security and a pension to live. Please don't allow this new law
to pass.

Thomas and Sharon Shirley

Sent from Proton Mail for Android.

Olivia Neal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Olivia Neal Affiliation: Jun. 16, 2026 Public markets function best when information is distributed consistently and predictably. Quarterly reporting has served that purpose for decades. If reporting is reduced to twice per year, investors may demand a higher risk premium to compensate for longer periods of uncertainty. That can increase capital costs, reduce market efficiency, and potentially make U.S. markets less attractive compared to other global markets. Maintaining quarterly reporting supports liquidity, price discovery, and confidence in public companies.

Sent from my iPhone

Omara Gerardo — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Omara Gerardo Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am trying to invest to provide my family with a better future. If I am unable to receive the right information, how I will be able to take the right decision for me and my family? It is shameful that you are trying to blindfold regular people that are working hard and trying to do better for their families.

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ondine angarola langford — Jun 16, 2026
Subject: S7-2026-15 From: ondine angarola langford Affiliation: Jun. 16, 2026 They should be reporting every month. Enough of giving them a free pass to hide crimes.

Sent from my iPhone

One Nation Under God — Jun 16, 2026
Subject: S7-2026-15 Comment From: One Nation Under God Affiliation: Jun. 16, 2026 My name is Gloria Robbins, lving in Buffalo NY. I am an independent contractor and I am sick of bailing all these rich elites out while everyone else is stuck struggling and covering all the fraud with our taxs! No more bailouts or deception! We want transparency and not at their convenience!! I demand to keep the audits quarterly.

Thank you

Gloria Robbins

OR — Jun 16, 2026
Subject: File No. S7-2026-15 From: OR Quarterly reports keep regular investors informed. Switching to semiannual reports widens the information gap between insiders and everyone else, which fuels volatility and mistrust. Research from the CFA Institute shows that reporting less often doesn't reduce short-termism, so the SEC would be giving up transparency for no real benefit. The companies most likely to stop quarterly reporting are smaller, less-scrutinized firms—the ones where oversight matters most. This move reverses the progress made under Reg FD. As one WallStreetBets comment put it, companies aren't being held back by filing four reports a year; the entire S&P 500 does it while hitting all-time highs.

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ordinal_vi — Jun 16, 2026
Subject: S7-2026-15 Comment From: ordinal_vi Affiliation: Jun. 16, 2026 Absolutely under no circumstances should this happen

As a matter of fact, what we need is the exact opposite - more reporting. At least 8 or 12 times per year

Sent from Proton Mail for Android.

Ordinary investors don't need less information. They need more! — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ordinary investors don't need less information. They need more! Comments attached more information people have in the more up-to-date information. People have more intelligent their decisions. To deprive from that is unfair and stacks the deck against the little guy.

Oscar U Fisher Jr — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Oscar U Fisher Jr Affiliation: Jun. 16, 2026 It's been proven, reduce transparency and it's the public that pays the price. My investments are the majority of my retirement income and reducing reporting puts that at severe risk. Doing so will force me to

find other avenues meaning I'll pull my money and invest elsewhere where companies are better regulated.

Get Outlook for iOS

Outlook — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Outlook Affiliation: Jun. 16, 2026 Dear [Recipient Name/ Team],

We are writing to convey our significant concerns regarding recent developments, which have unfortunately led to a considerable erosion of trust within our working relationship. This sentiment stems from [briefly and generally indicate areas, e.g., past inconsistencies, perceived lack of transparency, or unfulfilled commitments], making clear and reliable communication more critical than ever.

Regarding the reporting frequency, we want to strongly advocate for the preservation of the existing quarterly schedule. This cadence is not arbitrary; it is meticulously aligned with our strategic planning cycles, allows for comprehensive data analysis, and provides the necessary time for meaningful insights and actionable decision-making without creating undue administrative burden. Moving to a more frequent reporting cycle would, in our view, likely lead to a dilution of focus, increased overhead, and potentially less strategic depth in the analysis, without offering demonstrable benefits that outweigh these disadvantages.

We therefore urge you to maintain the current quarterly reporting framework. We believe this stability is essential not only for operational efficiency but also for fostering an environment where clarity, consistency, and a foundation of mutual trust can be actively rebuilt and sustained moving forward.

Sincerely,
[Your Name/Team]

P Castaneda — Jun 16, 2026
Subject: File No. S7-2026-15 From: P Castaneda I am writing to strongly oppose the proposed rule that would permit public companies to replace quarterly financial reporting with semiannual reporting. This proposal would significantly reduce market transparency at a time when millions of Americans are actively participating in the financial markets through retirement accounts, college savings plans, and personal investment portfolios. Individual investors rely on timely, standardized financial disclosures to evaluate company performance, assess risk, and make informed decisions. Extending the period between required financial reports from three months to six months would leave investors operating with less information for longer periods of time. While large institutional investors often have access to extensive research resources, direct communication with management teams, and sophisticated analytical tools, everyday investors depend heavily on public disclosures. Reducing the frequency of required reporting risks widening the information gap between institutional and retail investors and undermines the principle that all market participants should have access to the same material information. Quarterly reporting serves an important accountability function. It provides regular opportunities for shareholders to evaluate management performance, identify deteriorating financial conditions, and respond to emerging risks before they

become crises. History has repeatedly shown that transparency and timely disclosure are among the most effective tools for protecting investors and maintaining confidence in the capital markets. The argument that reducing reporting frequency will lessen short-term pressures on corporate management should not outweigh the public's need for reliable and timely financial information. Public companies benefit from access to capital markets and should continue to meet the corresponding obligation of providing regular, transparent disclosures to investors. The SEC's mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. Reducing disclosure requirements moves in the opposite direction of those goals. Less frequent reporting means less transparency, less accountability, and greater risk for the investing public. I respectfully urge the Commission to reject this proposal and preserve quarterly reporting requirements. America's capital markets are strongest when investors have timely access to the information they need to make informed decisions. The interests of everyday investors should remain at the center of SEC policymaking. Thank you for your consideration

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P Janusz — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: P Janusz Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need visibility

P. Sanchez — Jun 16, 2026
Subject: S7-2026-15 Comment From: P. Sanchez Affiliation: Jun. 16, 2026 This proposed Rule is shockingly against the entire purpose of the SEC and against the Transparency Policy allegedly espoused by this Administration. SEC does not exist to help obfuscate the financial dealings of a business. This policy promotes and facilities the exact type of criminality the SEC is charged with stopping. Reject this proposed rule as counter to the stated mission of this Department.

PABLO HECTOR MANTELLINI Individual investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: PABLO HECTOR MANTELLINI One of the most characteristic signs of the American financial market is THE POLICY OF TRANSPARENCY. TRANSPARENCY allows the investor in the U.S. stock market to be better informed than investors in other markets. A fundamental way to maintain transparency is not to modify the rule that requires companies registered in the stock market to publish periodically (every 90 days) the results of their operations, to disclose sufficiently in advance and clearly the operations they carry out and propose to the investor and to disclose the operations carried out by the executives of the companies with the shares they issue. Eliminating or reducing that policy will hurt the U.S. stock market

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Paddi George — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paddi George Affiliation: Jun. 16, 2026 Do not change this rule to six months.

Sent from my iPad

Paddi George

Paddy Rassbach — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paddy Rassbach Affiliation: Jun. 16, 2026 It's my concern that only doing every 6 months reporting as opposed to quarterly means more Bad actors are going to be able to get in and get out without being captured. Between the unlimited funding Allowed by citizens united and the dark money already being poured into campaigns more frequent as opposed to less frequent reporting would be my my preference. And I am saying this as an upcoming candidate, I'm not just suggesting other campaigns have to report quarterly I am making the commitment that my own campaign will do that.

Paige Humphreys — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Paige Humphreys Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me and my broker better navigate my future and retirement. I'm a single mother and this willl impact me greatly if you stop quarterly disclosures. Please continue to help people like me plan our retirement futures.

Thank You,

Paige Humphreys

Pam Caviness — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pam Caviness Affiliation: Jun. 16, 2026 We need more transparency, not less.

Pam Claywell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pam Claywell Affiliation: Jun. 16, 2026 The future of this country depends on transparency in all areas of commerce and economic interactions. The regulations need to protect the integrity of these, not give the ability to hide behind them. Corruption has run wild…the system cannot sustain itself with corruption run amok. If the public does not invest because it is unreliable… it will fail.

Pam Ellis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pam Ellis Affiliation: Jun. 16, 2026 That’s fraud through and through and no way that should be allowed

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Pam Goers — Jun 16, 2026
Subject: S7-2026-15 From: Pam Goers Affiliation: Jun. 16, 2026 How much more will you allow criminals to get away with?!?!?!

Pam Holt — Jun 16, 2026
Subject: S7-2026-15 From: Pam Holt Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!
It is the main way of keeping honesty

Sent from my iPhone

Pam Kitchens — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pam Kitchens Affiliation: Jun. 16, 2026 Quarterly. Full stop.

Pam Orme — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pam Orme Affiliation: Jun. 16, 2026 Leave things as is.

Pam Orme data entry analyst

Sent from my iPhone

Pam Terry — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pam Terry Affiliation: Jun. 16, 2026 DO NOT CHANGE FROM QUARTERLY REPORTING FOR COMPANIES it will decimate my IRA which I use monthly in my retirement. Renee Davis, retired,San Diego CA

Pam Tibbetts Na — Jun 16, 2026
Subject: File No. S7-2026-15 From: Pam Tibbetts Please retain quarterly financial reporting requirements for public companies to maintain the highest level of transparency for investors. Less information puts individual stock holders at greater risk. Thank you

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pam winnefeld — Jun 16, 2026
Subject: S7-2026-15 Comment From: pam winnefeld Affiliation: Jun. 16, 2026 No there no valid reason to lower the threshold of corporate reporting. It’s not broken just leave it alone!!

Sent from my iPhone

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pamela — Jun 16, 2026
Subject: S7-2026-15 From: pamela Affiliation: Jun. 16, 2026 Please!
Keep repeorting quarterly!
Keep reporting transparent!
Thank you!

Pamela Into

Pamela Bublitz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Bublitz Affiliation: Jun. 16, 2026 Keep. Quarterly. Reporting. In my honest opinion, today, with This administration, the reporting ought actually be MONTHLY!

Pamela Bublitz

Pamela Dean — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Dean Affiliation: Jun. 16, 2026 Quarterly reporting is the most transparent guideline for small investors such as my husband and myself. I rely on the more frequent reports so I can track the results of my investments. We are retirees . As our pensions are fixed and Social Security income does not increase enough each year to help us maintain during this time of inflation. Our investments are very important for us to maintain our income levels.

Pamela Ferguson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Ferguson Affiliation: Jun. 16, 2026 I strongly feel reporting needs to remain quarterly. We have seen a lot of graft and insider trading in both the private and public sector lately. Regular (quarterly!) reporting is one piece of prevention.

Thank you,
Dr. Pamela Ferguson
Epidemiologist

Sent from my iPhone

Pamela Griffin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Griffin Affiliation: Jun. 16, 2026 All I can and will say is this. Greed and deceipt are ugly!!! Pamela J. Griffin

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Pamela Hopkins — Jun 16, 2026
Subject: S7-2026-15 From: Pamela Hopkins Affiliation: Jun. 16, 2026 What are you afraid of by doing quarterly reports? We want transparency. The American people!

Pamela Hopkins, Broker
Az Distinguished Properties
602-793-1300
Sent from iPhone

Pamela Jean Aer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Jean Aer Affiliation: Jun. 16, 2026 Im a common stay at home caregiver who agrees in quarterly reporting because its only right!

Pamela Pool — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pamela Pool Affiliation: Jun. 16, 2026 Another way the republicans are trying to reduce the public investment so the billionaires can chit chat about the markets and make more money while the middle class is again reduced capablity to use the market to produce income

Sent from my iPhone

Pamela Ritter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Ritter Affiliation: Jun. 16, 2026 Please leave the quartly reporting in place. At my age, I don't have time to recoup money lost due to reporting issues. Sincerely, Pamela Ritter

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Pamela Santone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pamela Santone Affiliation: Jun. 16, 2026 Less is not best. When they have my money, they have to be accountable for their management of it. Keep the reporting quarterly. Pamela A. Santone, retired Electronic Banking Transfer (EBT) director

Sent from my iPhone

Pamela Watts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pamela Watts Affiliation: Jun. 16, 2026 Pamela Watts, retire d. Transparency is very important to keep an eye out for money laundering!

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pandora_stl — Jun 16, 2026
Subject: S7-2026-15 Comment From: pandora_stl Affiliation: Jun. 16, 2026 Quarterly reporting is in alignment with industry standard FINRA reporting. Changing that to 6 month reporting will not serve any positive purpose and ultimately foment consumer distrust.

Sent from my Galaxy

Pastella Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pastella Williams Affiliation: Jun. 16, 2026 Keep the quarterly report in place. I am tired of the government trying to make it harder for our citizens to benefit in any way. We want and deserve transparency.

Pat Braman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Braman Affiliation: Jun. 16, 2026 Do not change the way reporting is done. The little guy is always on the hook for corporations. We need to have these reports asap. Do not change reporting standards.

Pat Brown — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Brown Affiliation: Jun. 16, 2026 Pat Brown, retired, Frederick County VA. *Maintain the quarterly reporting!!!

Yahoo Mail: Search, Organize, Conquer

Pat Camporesi — Jun 16, 2026
Subject: File No. S7-2026-15 From: Pat Camporesi i need the quarterly information to make all my investment decisions. Quarterly data is also essential for companies to make business decisions.

Pat Connor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Connor Affiliation: Jun. 16, 2026 The dangers of moving to semi-annual reporting outweigh the benefits. Please vote against this. AI will mitigate some of the costs of quarterly reporting making the case for remaining with quarterly reporting even stronger.

Sent from my iPhone

Pat Croft — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Croft Affiliation: Jun. 16, 2026 Quarterly reports are needed more than ever. Just in case some fraud is trying to be slipped in.

Sent from my iPhone

Pat Drenowatz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Drenowatz Affiliation: Jun. 16, 2026 American public has a right to know what companies financials are- and no hiding the results!!!

Get Outlook for iOS

Pat Floyd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Floyd Affiliation: Jun. 16, 2026 Patrick Grover Realtor there is already to much corruption in our government, we are learning every day, but the taxpayers are footing the bill for all these criminals do not allow a window for more corruption to take hold. Do not end quarterly reporting.

Sent from my iPhone

Pat Higgins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Higgins Affiliation: Jun. 16, 2026 I worked too hard to lose any of my retirement funds. Don't do this.

Pat Lorimer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Lorimer Affiliation: Jun. 16, 2026 Absolutely not!! They should report quarterly!!!

Sent from my iPhone

Pat Maddux — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Maddux Affiliation: Jun. 16, 2026 We need more transparency, not less. Do not change reporting. Keep current rules.

Sent from my iPhone

Pat Metzing — Jun 16, 2026
Subject: S7-2026-15 From: Pat Metzing Affiliation: Jun. 16, 2026 Transparency will be lost and mass corruption will follow. Stay quarterly

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Pat Persohn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Persohn Affiliation: Jun. 16, 2026 I am absolutely opposed to this transparency is the only way to go!!!

Pat Quinn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pat Quinn Affiliation: Jun. 16, 2026 The SEC needs to keep the requirement for quarterly reporting by all companies!! We experimented with only semi annual reports from 1955 to 1970 and it proved disastrous for markets and investors!! Why would we want to do that again?? Whose idea is this?? Why is this even being proposed?? Who will profit from this disastrous change??? As a retired teacher I depend on my investments performing well…this change would not be in my best interest or the best interest of millions of Americans like me!!! DO NOT CHANGE TO SEMI ANNUAL REPORTING!!!!

Sent from my iPhone

Pat Wickline — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Wickline Affiliation: Jun. 16, 2026 This is a Dtrump idea, and its not of any value to any one! 😉 ✋

Get Outlook for Android

Pat Winkleblack Dotson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pat Winkleblack Dotson Affiliation: Jun. 16, 2026 Pat Dotson, owner, Uniquely You Salon, if you are hiding the Financials for 6 months it would give the company time to move it to a shell corporation in a foreign country. Isn't that stealing and many have gone to prison for that very thing.

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patgree1 — Jun 16, 2026
Subject: S7-2026-15 Comment From: patgree1 Affiliation: Jun. 16, 2026 Patrick teacher....I dont want businesses being more profitable at consumers expense more than they already are

Sent from my Galaxy

Patricia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Affiliation: Jun. 16, 2026 Stop protecting crooks. Do the American people get any of the benefits, delays, pleas, rewriting the law?, that are doled out to the rich and crooked?

They should have to follow the same rules as the rest of us. And be held responsible!

Sent from my Galaxy

Patricia Apoyahs — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Apoyahs Affiliation: Jun. 16, 2026 The Quarterly report should remain as is with no change the current evil going on in the presidential state of America should be enough for any fool to see; now you want to make it surely impossible for checks and balances for corporate thieves? Not fair practice, everyone has be able to afford to live. 6 months is a lifetime for some thief who learned to steal cheat and rob Corporately. Regulations are set in place to make it fair and being undone so a few can lie, hide, cheat and steal while everyone else toils out a survivability. No 👎🏿 Abso ****edlutely! NO

Patricia Barnett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Barnett Affiliation: Jun. 16, 2026 In a perfect world, the accounting of an organization could be trusted. We are not in a perfect world and if a company has something to gain, we the public and shareholders should have access to see profitability. Organizations hold the responsibility for transparency and integrity. Both of these things must be accompanied by solid quarterly financial reports.

Sent from Aliza's iPhone

Patricia Bass — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Bass Affiliation: Jun. 16, 2026 Quarterly Reporting. Investors have a right to know what you're doing with their money. Patricia Bass Retired Small Business Owner

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Patricia Cassidy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Cassidy Affiliation: Jun. 16, 2026 My name is Patricia. From a very young age, 16, when I got my first job my father told me to start saving for my retirement. And I did. I have been building a portfolio that recognized that social security would not provide enough retirement income to me.

Now you want to reduce your public accountability by lessening reporting. There is no good reason for that. Your share holders have a right to know your status. Without accountability there is no reason to believe you will act in shareholders’ best interests. Remember Lehman Bros?

You must continue to report. Congress should require you to continue to report. We do not want to live in a black box country where information is unavailable to the people investing.

Do the right thing.

Sent from my iPhone

Patricia Correia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Correia Affiliation: Jun. 16, 2026 Quarterly reporting is essential to fair and honest reporting. DO NOT drop this requirement.

Sent from my iPhone

Patricia Cox — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Cox Affiliation: Jun. 16, 2026 Keep quarterly reports

Sent from my iPad

Patricia Dunn-Fierstein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Dunn-Fierstein Affiliation: Jun. 16, 2026 We are professional AND SEMI-retirees who count on quarterly details to make financial decisions. Goin to semiannual will create a greater chance of fraudulent behavior. I'm tired of corporations getting all the benefits at the expense of the individual. Keep our reporting quarterly.
Thank you,
Patricia Dunn-Fierstein, LCSW
Carl Fierstein, LMHC

Patricia Fay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Fay Affiliation: Jun. 16, 2026 No!! It's just another attempt of this administration to hide what they are actually doing as opposed to what they are telling the public. We need facts!!!

Sent from my iPad

Patricia Flanagan — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Flanagan Affiliation: Jun. 16, 2026 If we lose, so will the economy at large. And your actions will be seen as fleecing investors at all levels. Come on people, stop cheating to win more for yourselves.

Patricia Garvey — Jun 16, 2026
Subject: S7-2026-15 From: Patricia Garvey Affiliation: Jun. 16, 2026 Quarterly reports are important for financial health.
Please do not change that.
Thank you

Sent from my iPad

Patricia Gigon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Gigon Affiliation: Jun. 16, 2026 Transparency for all.

Regards,
Patricia Gigon

Patricia Goodson — Jun 16, 2026
Subject: S7-2026-15 From: Patricia Goodson Affiliation: Jun. 16, 2026 I guess I don't have enough money to pay for get out responsibility

Patricia Goodson

Patricia Greer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Greer Affiliation: Jun. 16, 2026 Quarterly reporting may be “onerous”, but they are a reassurance to investors, especially small investors, that a company is functioning well and successfully. With the capabilities available in software now, this should NOT be a big deal.

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patricia hannah — Jun 16, 2026
Subject: Comment on S7-2026-15 From: patricia hannah Affiliation: Jun. 16, 2026 We must continue to demand quarterly reports. I live on Social Security and the little bit of savings I was able to accumulate after 40 years as a social worker. I have no pension and the loss of any of my investment money would be catastrophic. Thank you. Patricia Hannah. Retired social worker Michigan

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Patricia Haught — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Haught Affiliation: Jun. 16, 2026 I am a retired professor and want quarterly reports. What are you trying to hide from the public by wanting 6 month reports? Transparency is necessary to reduce the chance of wrong doing. Dr. Patricia Haught, retired West Virginia Professor.

PATRICIA HEIMER — Jun 16, 2026
Subject: S7-2026-15 Comment From: PATRICIA HEIMER Affiliation: Jun. 16, 2026 Quarterly reporting is necessary! It keeps everyone investor and invested company honest and ethical. PA Heimer - Retiree
Kindly,
Retired Flight Attendant with AA
P A Heimer
Sent from my iPad

Patricia Hunt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Hunt Affiliation: Jun. 16, 2026 I am a share holder and rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.

Patricia Hunt, Retired
U.S. Citizen

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Patricia Kearse — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Kearse Affiliation: Jun. 16, 2026 Keep it Quarterly!

Patricia Kopicki — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Kopicki Affiliation: Jun. 16, 2026 Cutting reporting would create dangerous information blackouts
enhancing the opportunity for massive fraud whereby insiders (not one
of those) dump their shares before disclosure.
This would completely undermine market transparency, blind investors
to sudden downturns, and destroys the accountability needed to prevent
sudden corporate collapses and protect everyday shareholders. Insiders
and executives can trade on real-time data while I am left in the
dark, effectively legalizing inside trading windows.
Pat Kopick
Success Navigator

Patricia Mckinnon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Mckinnon Affiliation: Jun. 16, 2026 Patricia McKinnon, retired, I prefer quarterly reports because it is easier for me to keep up with

Sent from my iPad

Patricia McLean — Jun 16, 2026
Subject: S7-2026-15 From: Patricia McLean Affiliation: Jun. 16, 2026 I am an active investor with shares of numerous corporations and across various sectors. The idea of allowing 6 months to pass between reports threatens to shut wall street down. Why would
anyone want to invest in a company that has 6 months to hide any potential weaknesses? Please keep the three month reporting standard and do not allow this to change.

Yahoo Mail: Search, Organize, Conquer

Patricia Money The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Patricia Money Company information should Not be limited to twice a year. Many factors impact businesses and investors should be informed/updated.

Patricia Sokolowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Sokolowski Affiliation: Jun. 16, 2026 Let's make it monthly. Let's make it authentic and true reporting.

Patricia Spence — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Spence Affiliation: Jun. 16, 2026 Please continue current reporting to protect our investments. We rely on them for our security.

Patricia Stahlecker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patricia Stahlecker Affiliation: Jun. 16, 2026 Nothing broke here, so please don't fix it. Thank you for your attention to this matter.

Patricia TerBeest — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia TerBeest Affiliation: Jun. 16, 2026 My name is Patricia TerBeest and I am retired. Quarterly reports let people have a better sense of how the companies are doing. It also makes the companies be more accountable. There is no good reason to change to semi-annual reports. It's been working for years. Please don't change it. Patricia TerBeest

Sent from my iPhone

Patricia Woods — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patricia Woods Affiliation: Jun. 16, 2026 Patricia Woods,

English teacher. This bill matters to me because I have retirement investments, and based on the evidence from the short period that we actually had less reporting, I am likely to lose money in my investments, as I am not one of the “insiders“ who could manipulate my savings to benefit from less transparency. We need financial information that is transparent because if there is less transparency there will be, at the best, less trust, and, at the worst, more fraud. Please keep the system as it is.

Sent from my iPhone

Patrick Cannady — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick Cannady Affiliation: Jun. 16, 2026 Retain the quarterly reporting rule. The proposal to remove it is a massive swindle waiting to happen.

Patrick Cannady

Patrick Gaffney — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Gaffney Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The rules that govern our economy and the companies in it need to promote more transparency for individuals with lower income, not less. Quarterly disclosures are absolutely vital for small investors. Please do not get ride of them.
Best,
Patrick Gaffney

Patrick Gannon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick Gannon Affiliation: Jun. 16, 2026 Keep reporting Quarterly. If you need to make a change, increasing reporting requirements.

Thank you,
Patrick Gannon

Sent from my iPhone

Patrick Giesa — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patrick Giesa Affiliation: Jun. 16, 2026 My name is Patrick Giesa. I’m am a retired computer software and hardware engineer. I’m also an Army veteran. I now live in Milford, MI.
I do not support this change in corporate reporting.

Patrick Giesa
patrick.giesa@icloud.com
313-701-8884c
Sent from my iPhone

Patrick Jacobson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patrick Jacobson Affiliation: Jun. 16, 2026 Patrick Jacobson
Shipping and Receiving
Brooklyn Center Minnesota
My family's retirement is everything!!

Get Outlook for Android

Patrick Kelley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick Kelley Affiliation: Jun. 16, 2026 Now more than ever we need controls and information,your job is to keep the books open

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Patrick Kenedy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick Kenedy Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!

Patrick McGann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick McGann Affiliation: Jun. 16, 2026 This is absolutely a terrible idea and would create a lot of insider manipulation. Please don’t let this happen! Thank you!
Patrick McGann

Sent from my iPhone

Patrick McKinney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patrick McKinney Affiliation: Jun. 16, 2026 Quit cow towing to our pedophile pouts this favoring the rich **** has got to stop

Sent from my iPad

Patrick Pettay — Jun 16, 2026
Subject: S7-2026-15 From: Patrick Pettay Affiliation: Jun. 16, 2026 Protect the consumers! KEEP QUARTERLY REPORTING!!

Pat Pettay
740-331-5858

Patrick Rusch Financial Advisor, Investment Designers — Jun 16, 2026
Subject: File No. S7-2026-15 From: Patrick Rusch This is not the right decision. We've seen other countries go to fewer reporting periods and it doesn't in fact force companies to think longer term with their actions. It more than likely helps them keep things quiet for longer that investors should know about. A quarterly reporting cycle needs to be maintained, expecially in a world for things aren't slowing down. Think of the change and innovation that happens now every 3 months when it comes to AI and other advancing technology. Reporting less is counterintuitive to a world of every increasing change. Plus, the US economy and markets have been booming for roughly 16 years now, so I would dare to bet that reporting 4 times per year isn't a hinderance. This move would only hurt the everyday retail investor who already needs to summon more resources just to stay updated.

Patrick Thompson — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Thompson Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Sec is bad for investors because it's regulated restriction market access

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Patrick Thurman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patrick Thurman Affiliation: Jun. 16, 2026 Are you kidding me?? The machine is too big to allow this moronic way to conduct business. SPCX would only be worth 999 Billion.

Patsy McAuliffe — Jun 16, 2026
Subject: S7-2026-15 From: Patsy McAuliffe Affiliation: Jun. 16, 2026 I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family. The fear of unknowing is frightening, quarterly reports help with that. It’s hard enough to make it these days, not keeping up with my account would add more stress!

Sent from my iPhone

Patsy Squire — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patsy Squire Affiliation: Jun. 16, 2026 Absolutely NOT!!!

Sent from my iPhone

Patsy ZAMANI — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patsy ZAMANI Affiliation: Jun. 16, 2026 Please don’t screw up this country more than it already is. We need to start going in the right direction! Keep the Quarterly.
Patsy Zamani
Office Manager

Sent from my iPhone

Patti Carothers — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patti Carothers Affiliation: Jun. 16, 2026 Stay with quarterly reporting!!!

Patti Frey — Jun 16, 2026
Subject: S7-2026-15 From: Patti Frey Affiliation: Jun. 16, 2026 My husband and I have owned stocks for years. Additionally, stock portfolios are the basis of retirement plans. Keep reporting at least quarterly. Reducing requirements invites corruption.

Patricia Frey, RN
Atascadero, CA

Sent from my iPad

Patti Ivie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patti Ivie Affiliation: Jun. 16, 2026 I disagree with the change!!
P Ivie SC
Household Head

Sent from my iPhone

Patti McDonald — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patti McDonald Affiliation: Jun. 16, 2026 Keep Quarterly Reports!!!

Sent from my iPhone

Patti Polinard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patti Polinard Affiliation: Jun. 16, 2026 Don’t even think about doing this. It’s criminal! We will rise up against big corporations and stop investing in the stock market. Just because some of you voted a felon into office doesn’t mean we’re not aware! The day is quickly approaching where justice will prevail. And criminal minds will be held accountable! This proposal is an attempt to steal from the investor. Stop thinking you’re invincible - you’re not!

Pattie Hallett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pattie Hallett Affiliation: Jun. 16, 2026 My name is Patricia Hallett, I am 72 years old and a retired ER registered nurse. My income comes from a Social security check (~$2100/ month) and investments through stocks and bonds. No luxury lifestyle is

possible with these numbers, of course. The idea that my portfolio's value could drop by 30%, or more, is terrifying. CDC's LifeFacts suggest that my life expectancy is 81 -85 years old. A significant loss in my retirement funds would preclude being able to survive. Those Golden Years would certainly be tarnished.

Patty — Jun 16, 2026
Subject: S7-2026-15 From: Patty Affiliation: Jun. 16, 2026 For many, many years I had to know the details behind the numbers and sign off on every document. Believe me, it makes you very aware of what you're attesting to.
An honest person has no problem signing. Someone with something to hide needs and/or will use this proposal Believe me, it makes you very aware of what you're attesting to. Someone with something to hide needs and/or will use this proposed

change to cover dishonestly.

Pat Blank, Phoenixville, PA

Patty — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patty Affiliation: Jun. 16, 2026 Keep it Quarterly as the little guy worked hard all his life. Make America For All The People!!!!!

Patty Hall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patty Hall Affiliation: Jun. 16, 2026 No more fraud.

Sent from my iPhone

Patty Hall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patty Hall Affiliation: Jun. 16, 2026 Quarterly reports are important.

Sent from my iPhone

Patty McNew — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Patty McNew Affiliation: Jun. 16, 2026 Opposition to Elimination of Mandatory Quarterly Reporting Requirements

I am writing as a retired American to express my strong opposition to any proposal that would eliminate the requirement for publicly traded companies to provide quarterly financial reports.

I am not a professional investor, corporate executive, financial analyst, or lawyer. I am a retiree whose limited annual income consists if Social Security benefits and a pension earned through

decades of work. Like millions of Americans, however, I also have savings and investments that help provide financial security in retirement. The value of those investments affects my ability to pay for housing, healthcare, insurance, transportation, and other necessities.

As a retiree, I depend heavily on the integrity and transparency of our financial markets. Unlike younger workers, I do not have decades to recover from major market losses caused by inadequate disclosure, poor corporate governance, or surprises that could have been identified earlier through regular reporting. The requirement that public companies provide quarterly financial information is one of the safeguards that helps protect investors like me.

Quarterly reporting promotes transparency and accountability. Public companies are entrusted with billions of dollars belonging not only to wealthy investors but also to retirees, pension funds, teachers, firefighters, veterans, and ordinary citizens. Investors deserve timely information about how these companies are performing. Waiting a full year between comprehensive reports would leave investors in the dark for far too long.

The argument that quarterly reporting encourages excessive focus on short-term results may have some merit in certain circumstances. However, eliminating quarterly reporting is the wrong solution. Less information does not produce better markets. It simply creates larger information gaps. Those gaps are most harmful to individual investors who do not have access to private research teams, industry experts, or direct communication with corporate management.

Large institutional investors often have substantial resources to gather information independently. They can hire analysts, conduct extensive research, and maintain ongoing relationships with company executives. Individual retirees cannot. We rely on publicly available information filed with the SEC to understand what is happening with the companies in which our retirement savings are invested.

If quarterly reports are eliminated, information advantages will shift even further toward insiders and large institutions. That outcome would undermine confidence in the fairness of our markets. Investors should not have to depend on rumors, media speculation, analyst estimates, or selective corporate disclosures to understand the financial condition of public companies.

Quarterly reports also provide an important early warning system. Companies can experience significant changes in their business, finances, debt levels, cash flow, customer demand, litigation exposure, or competitive position within a matter of months. Regular reporting allows investors to identify emerging problems before they become crises.

As someone living on a relatively fixed income, I pay close attention to risks that could affect my savings. Unexpected losses can have serious consequences. A younger investor may have twenty or thirty years to recover from a major decline in asset values. Retirees often do not have that luxury. Transparency and timely disclosure help reduce the likelihood that investors will be blindsided by significant developments.

Furthermore, quarterly reporting strengthens corporate discipline. The requirement to regularly disclose financial results encourages management teams to maintain effective internal controls and provides boards of directors with ongoing opportunities to review performance and address concerns. These benefits extend beyond investors and contribute to overall market integrity.

I am also concerned that eliminating quarterly reporting could damage confidence in U.S. capital markets. The United States has long been recognized as having some of the world's strongest investor protections and disclosure requirements. Those protections are one reason investors

around the world trust American markets. Weakening disclosure standards could reduce that trust and ultimately increase the cost of capital for American businesses.

Many retirees, including myself, have spent decades contributing to pension systems, retirement accounts, and investment funds. We have followed the rules, worked hard, paid taxes, and saved responsibly. We depend on regulators to ensure that markets remain fair, transparent, and worthy of public trust.

The SEC's mission includes protecting investors. In my view, eliminating quarterly reporting would move in the opposite direction. While reducing unnecessary regulatory burdens may be a worthwhile objective, those burdens should not be reduced at the expense of transparency and investor protection.

If reforms are needed, I encourage the Commission to consider simplifying reporting requirements or reducing duplicative disclosures rather than eliminating quarterly reports altogether. Investors need timely, reliable information to make informed decisions, and retirees are among those who depend most on such protections.

I respectfully urge the Commission to reject any proposal that would eliminate mandatory quarterly reporting requirements for public companies.

Thank you for considering my comments and for your continued work on behalf of investors and the integrity of our financial markets.

Respectfully submitted,

Patricia McNew
Austin, TX
Retired

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Patty Oleksiak — Jun 16, 2026
Subject: S7-2026-15 Comment From: Patty Oleksiak Affiliation: Jun. 16, 2026 The SEC should continue requiring companies to provide Quarterly Reports. Abandoning quarterly reporting and changing it to semiannual, increases risk of fraud and gives me, as a stockholder, less and outdated information of companies I've invested in.
Patricia Oleksiak

Sent from my iPhone

Paul Alberse — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Alberse Affiliation: Jun. 16, 2026 It is important that companies be required to report their financial data quarterly. We worked our way to a moderate retirement counting on transparency in reporting from our accounts. Please keep the Quarterly reporting requirements in place. Paul & Kelli Alberse, USN Retired Virginia Beach VA

Sent from my iPhone

Paul Banecks — Jun 16, 2026
Subject: S7-2026-15 From: Paul Banecks Affiliation: Jun. 16, 2026 Quarterly reporting is the best way to track your investments.

Paul Chavers — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Chavers Affiliation: Jun. 16, 2026 Quarterly reporting is the least they should provide. In this age of computer generated reports. I'm Paul Chavers and I'm retired. I want to know how the companies I'm invested in are doing so I don't lose my money.

Paul Clifford — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Paul Clifford Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:the Securities and Exchanges Commission is not

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Paul Cook — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Cook Affiliation: Jun. 16, 2026 Quarterly reporting can only damage the financial status of people (like my wife and me) who have been saving money for decades. We’re in retirement now. Ignoring the working and saving of people like us at a time when the Federal government is also threatening both Social Security and medical payments needed by the elderly is a terrible strategy, especially considering that the extremely wealthy won’t feel a thing.

Paul W. Cook
Bartlett, TN

Paul Costoff — Jun 16, 2026
Subject: File No. S7-2026-15 From: Paul Costoff Please do not get rid of the mandatory quarterly financial reporting. As an individual investor, I absolutely depend on quarterly financial reporting to help me make informed decisions about how I manage my finances. Getting rid of the mandatory quarterly financial reporting would be a terrible mistake.

Paul Coughlin — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Paul Coughlin Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We live in the Information age. Faster reporting is what we need.
DO NOT make it easier on companies to delay bad (or good) information.

We want MORE PUBLIC DISCLOSURE, not less.
Any supposed savings are mitigated with the proper technology.

Paul Daugherty — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul Daugherty Affiliation: Jun. 16, 2026 vote NO to 6 month reporting. Make it weekly!

Paul DAura — Jun 16, 2026
Subject: S7-2026-15 From: Paul DAura Affiliation: Jun. 16, 2026 I believe reducing the reporting will allow another slush fund scandal like Enron.

Paul Dent — Jun 16, 2026
Subject: File No. S7-2026-15 From: Paul Dent As an individual investor, I depend on obtaining the 10-Q quarterly on the public companies that I own and/or follow. This reporting provides me with information that is standardized and certified, and companies have been providing this information without problems for years. There is no reason to reduce this reporting, other than that it will allow companies to be less transparent with their investors, particularly small ones like me. In addition to the financial data, the one section that is most beneficial is the Management's Discussion and Analysis, as that is where companies must report on material changes/trends - very useful at times. Please don't sell out the little guys! Thank you. Paul Dent

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Paul Fagin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul Fagin Affiliation: Jun. 16, 2026 Quarterly has its problems, but semiannual will not fix them and will only introduce new problems.

Cheers,

---Paul

Paul Giacinto — Jun 16, 2026
Subject: S7-2026-15 From: Paul Giacinto Affiliation: Jun. 16, 2026 The accountability is already shakey, why would the American public want even less? Stop this now, don't destroy the limited credibility the SEC has. The general pubic lost pensions and little was done by the SEC, don't make it worse. Protect the general public and not Trump's cronies!

Paul Giacinto

159 West 2nd Street Apt 554
Bayonne, NJ 07002

Paul Kellermann — Jun 16, 2026
Subject: File No. S7-2026-15 From: Paul Kellermann This proposed change would allow key information to be withheld from investors for an excessive length of time to prevent investors from reacting to the news in a timely manner.

Paul L — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul L Affiliation: Jun. 16, 2026

Paul Laskow — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Laskow Affiliation: Jun. 16, 2026 Quarterly reporting is what all current investments are based on. Going to semi-annually will undermine the confidence in the core beliefs of the financial markets.

Paul Liebertz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul Liebertz Affiliation: Jun. 16, 2026 I feel that the current reporting schedule should be maintained.
Paul Liebertz

Paul Lindsey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Lindsey Affiliation: Jun. 16, 2026 Visibility of corporate financial data is essential for investors financial well being.

Sent from my iPhone

PAUL MAYKRANTZ — Jun 16, 2026
Subject: S7-2026-15 Comment From: PAUL MAYKRANTZ Affiliation: Jun. 16, 2026 It's a good way to keep companies reporting correctly. 6 monthes is too long.

Yahoo Mail: Search, Organize, Conquer

Paul Puerling — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul Puerling Affiliation: Jun. 16, 2026 Keep quarterly reports.
Paul W Puerling

Paul Reid — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paul Reid Affiliation: Jun. 16, 2026 Transparency is the basis of trust! Quarterly reporting by companies is necessary and essential for the market and all market participants.

Regards,

Paul Reid

PAUL RODEN — Jun 16, 2026
Subject: S7-2026-15 From: PAUL RODEN Affiliation: Jun. 16, 2026 Allowing-corporate-CEOs-to-not-sign-or-make-quarterly-reporting-is-covering-up-corporate-crime.-This-is-wrong-&-not-fair.

Paul Stone — Jun 16, 2026
Subject: S7-2026-15 From: Paul Stone Affiliation: Jun. 16, 2026 If people are being honest they should have no problem whatsoever with quarterly reporting. I believe it also helps to keep people focused on being honest.

Yahoo Mail: Search, Organize, Conquer

Paul Taylor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paul Taylor Affiliation: Jun. 16, 2026 Leave it alone. Transparency works best

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Paula Dearr — Jun 16, 2026
Subject: S7-2026-15 From: Paula Dearr Affiliation: Jun. 16, 2026 Don't change quarterly reporting! In fact they should have more eyes on what they do, if someone steps over the line he should be held accountable!

Paula F Cardoza-Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paula F Cardoza-Jones Affiliation: Jun. 16, 2026 We need to retain quarterly reports! Otherwise, the door for fraud and other misconduct will remain open for twice as lone.

Paula Cardoza-Jones
1832 Ellen Drive
Speedway, Indiana 46224
317-408-7457

Paula Garrity — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paula Garrity Affiliation: Jun. 16, 2026 Keep the reporting quarterly. This suggested change is not for the benefit of the average investor clearly!

Yahoo Mail: Search, Organize, Conquer

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paula gray — Jun 16, 2026
Subject: S7-2026-15 From: paula gray Affiliation: Jun. 16, 2026 Measured, quarterly reporting is imperative to righting wrong or incorrect info quickly, before it spirals out of control for months. Quarterly reporting is essential to good business practice.
 Please keep this in place. Thank you, Paula Gray, American citizen,
stock owner, former business owner.
Sent from my iPhone

Paula J. Azevedo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paula J. Azevedo Affiliation: Jun. 16, 2026 keep it as it is… quit trying to cheat the everyday person !!!?!!? Focus on something

_____

P. J. Azevedo , RID, LEED® AP | Founder + Creative Director

PAzevedo@pjaCreateStudios.com
www.pjaCreateStudios.com

NOTE: Sent on the run from my iPhone — Please pardon any typo’s !

Paula Lagrone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paula Lagrone Affiliation: Jun. 16, 2026 Do not go backwards! Accountability and transparency is needed. We do not want this!

Paula Mack — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Paula Mack Affiliation: Jun. 16, 2026 I'm an attorney and I have friends that work for the SEC so I'm not going to say a whole lot here except that you know that this is absolutely one of the worst ideas that any governmental entity has come up with in a while. The whole point of quarterly reporting is to protect the consumer. I do not support this. These are

precarious times in which corporations already have way too much control in this country. To the point that democracy is almost annihilated. You are made up of attorneys. Start thinking like them and remember what your jobs are. If you think for one second that the board of directors of any company at this point is going to act ethically, then it is very clear that you are motivated by a team of people that shouldn't be in Washington, DC to begin with, and that would be the president of the United States and the characters he chose to be on a cabinet.

Paula Mack, Hearing Representative
832-648-7587
email: Pmack7187@gmail.com

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Paula Mack — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Paula Mack Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: I oppose this measure. We have enough fraud in this country and the last thing we need to do is go back to bi-annual reporting. Insiders will always have the advantage and thinking for one second that the board of directors of any corporation is going to act ethically without your eyes on them requiring quarterly reporting is absurd. Every time we starve an agency or eliminate a protective barrier, The average consumer/investment pays the price.

Paula p — Jun 16, 2026
Subject: S7-2026-15 From: Paula p Affiliation: Jun. 16, 2026 It is time to stop catering to corporate greed. Everyday Americans have been harmed by the greed of corporations that are not held accountable, making CEO and CFO accountable by requiring them to certify their books quarterly is something they should be doing willingly because that is their job, however, we know that is not the case because they have repeatedly used the defense of “I didn’t know “! The SEC requiring them to certify for their companies books quarterly is in my opinion still not strong enough, but it is certainly better than twice a year which is the proposal. A lot of damage and harm can occur to middle class people in 6 months, don’t let that happen. Keep the quarterly certification in place.

Paula Pernia

ppernia@umich.edu
Retired

Paula Perdoni — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paula Perdoni Affiliation: Jun. 16, 2026 STOP, this is just

another form of cheating.

Paula Ruehling — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paula Ruehling Affiliation: Jun. 16, 2026 Don’t do that.

Paula Smith — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Paula Smith Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
"I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings"
Keep transparency.

Paula Zimmerman-Taylor — Jun 16, 2026
Subject: S7-2026-15 From: Paula Zimmerman-Taylor Affiliation: Jun. 16, 2026 It is crucial to hold those powerful men heading big corporations accountable. If the SEC reduces their regulations, it will cause more suffering among us who don't have agency in our daily lives. And we are already in dire straits financially!

Paula Zimmerman-Taylor
646-377-4922

Paulette Copperstone — Jun 16, 2026
Subject: S7-2026-15 Comment From: Paulette Copperstone Affiliation: Jun. 16, 2026 Corporate doesn’t need to keep anymore up their sleeve than they already do. I’m sick of making life easy for these grifters. Absolutely not.

Sent from my iPhone

Paulette Woodard — Jun 16, 2026
Subject: S7-2026-15 From: Paulette Woodard Affiliation: Jun. 16, 2026 It is important that we can see changes soon enough to have a chance to protect our money. When they changed this before, many people lost money. Only those on the inside had knowledge to protect themselves at all from changes in the financial world. We, who are not insiders in the business need some way of knowing what's happening to our money before it's gone. Please don't make it easier for only the insiders to be safe.
Thank you,
Paulette Woodard

Hugs,
Paulette

Pauline Lovato — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pauline Lovato Affiliation: Jun. 16, 2026 This is a highly unfair option. Do not change it. Its not a good thing. It will b hurt thousands of seniors. Probably more.

Pavani Chilamakuri Principal Risk Officer, EBRD, London — Jun 16, 2026
Subject: File No. S7-2026-15 From: Pavani Chilamakuri Hello, Reducing the number of public-company reports from four times a year to just two reduces transparency to investors. It could also promote companies to hide losses and cook the books. This is not acceptable. As investors, we are part-owners of the firms we hold shares in and we must have a say. We advocate transparency and we insist on four reports from public companies so that we are kept informed throughout. Two reports per year is insufficient to monitor what's going on with the firm's finances. Also, it adds to the volatility if companies only report twice a year, and we don't need high volatility. Thanks.

PB61234 — Jun 16, 2026
Subject: S7-2026-15 Comment From: PB61234 Affiliation: Jun. 16, 2026 No more secret back room shenanigans!!!!!

PC — Jun 16, 2026
Subject: S7-2026-15 Comment From: PC Affiliation: Jun. 16, 2026 Let’s keep business transparent. Honesty is the best policy!

Sent from my iPhone
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<http://www.presby.edu>

Pearl Hyam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pearl Hyam Affiliation: Jun. 16, 2026 My name is Pearl. I am a special needs caregiver. I'm writing to you today to comment on the topic of "eliminating quarterly reporting". I am one of the citizens that used to be very trusting of our systems but no longer feels that way after all the discoveries of fraud abuse and bad customer services. If quarterly reporting is axed it will encourage more distrust from the consumers and cause more fraud in an already sensitive situation. More transparency and reporting is needed, not less.

Sincerely,

Pearl H.

Peggy — Jun 16, 2026
Subject: S7-2026-15 From: Peggy Affiliation: Jun. 16, 2026 Quarterly reporting keeps everyone updated and is less likely to hide nefarious accounting

Peggy

Peggy Baughns — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peggy Baughns Affiliation: Jun. 16, 2026 It needs to continue!!! Stopping it sounds like companies want to hide their activities....

Peggy Ellis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peggy Ellis Affiliation: Jun. 16, 2026 Do not change reporting. Companies need to be kept accountable.

Peggy Langdon — Jun 16, 2026
Subject: S7-2026-15 From: Peggy Langdon Affiliation: Jun. 16, 2026 Semi-annual reporting is too infrequent. The quarterly reporting cycle is a protective system and needs to remain in place.

Sent from my iPad

Peggy Lloyd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peggy Lloyd Affiliation: Jun. 16, 2026 Dumb decision .. will end up only helping the wealthy. It needs to be done quarterly.. period.

Peggy Pena — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Peggy Pena Affiliation: Jun. 16, 2026 Do not change reporting requirements to semi-annually only. Quarterly reporting allows investors to react quickly and appropriately to changes in reports. Less reporting in the past has led to lower valuations and lower returns. Americans can't afford that in these days of ridiculous increases in the cost of living!

PEGGY ROLLINS — Jun 16, 2026
Subject: S7-2026-15 Comment From: PEGGY ROLLINS Affiliation: Jun. 16, 2026 Individual investors rely on quarterly reports for their financial strategies. This is a somewhat volatile time to make a change.

Peggy R
Investor

Yahoo Mail: Search, Organize, Conquer

Peggy Weggy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peggy Weggy Affiliation: Jun. 16, 2026 Peggy Greuther here. I'm a stay at home mom. It's important to keep reporting out a quarterly task because to ensure the peoples trust. And nothing says trust like total transparency.

Sent from my iPad

Penelope Baker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Penelope Baker Affiliation: Jun. 16, 2026 There is no benefit to investors to be found by giving companies 6 hidden months of financial reporting a year. As Americans face extreme high costs of living and inflation, more and more are turning to the market, knowing social security is not going to be enough. Do not create a social disaster, just leave it as is please. It's no additional burden on companies to retain the status quo.

Regards
Penelope Baker

Sent from Nine

Penelope Schmitt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Penelope Schmitt Affiliation: Jun. 16, 2026 Investors should continue to get quarterly reports… those of us with retirement accounts and our financial advisors deserve accurate information. Our relatively small funds are a buffer between us and serious financial problems as we age, the modest achievement of decades of hard work. Added exposure to risk is unnecessary and unacceptable! Penelope Schmitt, U.S. Army Corps of Engineers civilian for 26 years, retired.

Sent from my iPhone

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penneelk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: penneelk Affiliation: Jun. 16, 2026 Penne J. Laubenthal, Retired Professor.
I rely on my state pension and my small Social Security check.
PLEASE KEEP Reports Quarterly to help keep firms honest!!!
Thank you! PJL

Sent from my Galaxy

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penni124 — Jun 16, 2026
Subject: S7-2026-15 Comment From: penni124 Affiliation: Jun. 16, 2026 Quarterly meetings are necessary for everyone.

Sent from my Galaxy

Penny — Jun 16, 2026
Subject: S7-2026-15 From: Penny Affiliation: Jun. 16, 2026 I am a retired federal government worker. If the government decided that this was needed, then it's needed. Obviously we cannot trust our highest paid employees or businesses. Companies are required to pay quarterly taxes so why wouldn't we want quarterly reports? Stick to your plan because it works.

Sent from my iPhone

Penny — Jun 16, 2026
Subject: S7-2026-15 From: Penny Affiliation: Jun. 16, 2026 I am a retired federal government worker. If the government decided that this was needed, then it's needed. Obviously cannot trust our highest paid employees or businesses. Companies are required to pay quarterly taxes so why wouldn't we want quarterly reports? Stick to your plan because it works.

Sent from my iPhone

Penny Carson — Jun 16, 2026
Subject: S7-2026-15 From: Penny Carson Affiliation: Jun. 16, 2026 Keep Quarterly Reporting. It's essential to track things that often in order to stay on top of things. As fast as things happen and are known we need to be more vigilant, not less.

Penny Duchene-Carson
Ft. Collins, Co

Sent from my iPhone

Penny Chambers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Penny Chambers Affiliation: Jun. 16, 2026 As an investor I need to see financial reporting more than twice a year. Our government needs to protect individuals.
Penny Mabe
426 North St
Healdsburg, CA 95448
707.696.7257

Sent from Penny's iPhone

Penny Fleischman — Jun 16, 2026
Subject: S7-2026-15 From: Penny Fleischman Affiliation: Jun. 16, 2026 This law was created for a very good reason. I see absolutely no valid reason it should be changed. The proposed change would only serve to weaken the law and this we most certainly do not want to do.

Sincerely,

Penny L. Fleischman

Penny ONeil — Jun 16, 2026
Subject: S7-2026-15 Comment From: Penny ONeil Affiliation: Jun. 16, 2026 My husband and I live basically on Social security but our investments are crucial for us to handle unforeseen emergencies. We need quarterly reporting for us to understand what has happened with these. There is no security in not having enough data ; I'm sure you would not leave reporting to the goodness of the market.

Sent from my iPhone

Penny Ramsey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Penny Ramsey Affiliation: Jun. 16, 2026 Penny here, I'm retired recently and depend on the money I've saved to support me for the rest of my life,

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Pepper Hume — Jun 16, 2026
Subject: S7-2026-15 From: Pepper Hume Affiliation: Jun. 16, 2026 Manipulation and downright game-playing at the top is the ruination of honest capitalism. It needs constant exposure and control.

Perri Saunders — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Perri Saunders Affiliation: Jun. 16, 2026 Awe must have accountability and quarterly reporting must be the minimum. Almost all Americans are dependent on funds in stock related accounts and you are the gatekeepers. Please keep quarterly at a minimum. I'd prefer monthly. Thank you

Perri Saunders

Sent from my iPhone

Pet103 — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pet103 Affiliation: Jun. 16, 2026 There is enough fraud and loopholes for the WEALTHY! They should be held accountable for their fraud, just like the AVERAGE AMERICAN CITIZENS! We have families living on the street or in vehicles, because they can't afford housing and food! Those of us that are retired, including my self, are back on a fixed income! SS doesn't keep up with inflation. The DISPARITY BETWEEN THE WEALTHY AND THE AVERAGE AMERICAN CITIZEN, IS DESTROYING THE WORKING CLASS! LET THE WEALTHY EARN THEIR INCOME, JUST LIKE THE REST OF THE WORKING CLASS! FRAUD NEEDS TO BE STOPPED! NOT ENCOURAGED! Frank Pettner. Retired Senior Citizen, back on a fixed income!

Sent from my iPhone

Pete Green — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pete Green Affiliation: Jun. 16, 2026 Glenn Peter Green, retired investor
If the companies can reduce their reporting, make sure the SEC staff levels are reduced by 50%. The geniuses that managed Social Security into a hole now want to destroy the markets.
Counter proposal: Monthly Reporting

Sent from my iPad

Pete Norman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Pete Norman Affiliation: Jun. 16, 2026 DO NOT DO THIS AND TAKE MORE MONEY AWAY FROM PEOPLE WHO HAVE WORKED THEIR WJOLE LIVES GOR THEIR RETIREMENT! THE BVIOUS SIMPLE ANSWER IS TO RAISE THE TAX CAP TO INCLUDE THE VERY WEALTHY.

Peter Blyth Individual investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Peter Blyth Quarterly reporting is critical to my being able to make a determination about the financial health of a particular company in which I am considering making an investment. Research from the CFA Institute has proven that corporate investment

behavior does not change when reporting is quarterly vs semiannually. Please do not change the requirement to file a quarterly 10-Q as it will make much more difficult for my investing. Thank you.

Peter Devney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peter Devney Affiliation: Jun. 16, 2026 I don't like the idea of six month reporting periods. I admit I came from a site opposed to this change. Their best argument in my opinion is that it will not make companies any less short term oriented. Large companies set up real time dashboards so they are collecting data all the time.

Peter Devney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peter Devney Affiliation: Jun. 16, 2026 Hi,

I don't like the idea of six-month reporting periods. I admit I came from a site opposed to this change. Their best argument in my opinion is that it will not make companies any less short-term oriented. Large companies set up real time dashboards so they are collecting data all the time. Boards will still measure success from their dashboards and pay the CEOs accordingly.

Sorry for the earlier emails - I tried doing them from my phone

Peter Devney
127 Farrwood Drive
Bradford, MA 01835

Peter Fields — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Peter Fields Affiliation: Jun. 16, 2026 I believe that keeping quarterly reporting will provide the transparency the market wants. Every 6 months means that company problems can be hidden for longer.

Peter Fields

Sent from Pete's happy phone

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peter funk — Jun 16, 2026
Subject: S7-2026-15 Comment From: peter funk Affiliation: Jun. 16, 2026 This represents a new level of opacity. Do NOT do this. It will ultimately hurt investors, and thus the economy.

Yahoo Mail: Search, Organize, Conquer

Peter Hail — Jun 16, 2026
Subject: File No. S7-2026-15 From: Peter Hail I am writing to comment on File No. S7-2026-15, the proposal to move public companies from quarterly to semiannual reporting. I am personally against it. I am a private investor, managing various stocks as part of my retirement savings and income. Reviewing financial disclosures from public companies is critical to making intelligent and timely decisions in managing my holdings. It seems more and more difficult these days to get frequent, unbiased financial and corporate direction information. Companies need clear standards of disclosure offered at frequent intervals. This must come from the SEC, as corporate self-regulation can only cloud the data needed by private investors. I would encourage you to consider the needs of the public over that of the corporations. Thank you.

Peter Kelly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peter Kelly Affiliation: Jun. 16, 2026 Maintain quarterly reporting; the general public should have the same information as, private entities.
Pete Kelly

Sent from my iPad

Peter Schultz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peter Schultz Affiliation: Jun. 16, 2026 Accountability is what the markets require and quarterly reporting does exactly that. Corporates have too much power as it is, we need to keep them on a tight leash.

Sent from my iFone

Peter Weston — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Peter Weston Affiliation: Jun. 16, 2026 Gentlemen,
Assuming honesty from CEO's has proven to be a mistake, an open season for fraud, in the past,
4 reports a year is there for a very good reason.
Two reports a year have been tried and failed.
Removing proven effective controls
Is a mistake that will cost investors in the long run.

Middle River
Maryland

Peter F. Weston
410 274 0417
****
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original message and attached files without making any copies.
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Peter1 — Jun 16, 2026
Subject: S7-2026-15 Comment From: Peter1 Affiliation: Jun. 16, 2026 I am looking for those people to contact me at peter1365948c@gmail.com to discuss their future. Are you interested in advancing but going to slow? I have learned a great amount from God and the internet, libraries and school. Here is how you can tell. I realize that I know nothing about everything. Let's talk about how to accelerate your learning to succeed a vast multitude of times more than you can without me. I work for free out of love of God and simplicity. If you choose to think with me, contact me. I can show you an expansion of business, engineering, and religious coordinated ideas to begin with or focus on one particular subject of your concern. Life revolves around God in the world of mankind in all countries leading to heaven. Everyone has their own country inside their soul. Hopefully it is the intent of the meaning of the Catholic Church of the 12 Apostles in the tribes of Israel spread all over the world and even the universe and heaven. Avoid hell at all costs. This means you must have no money and own more than you can imagine. Give everything to the poor and you will receive a multitude of galaxies or more. Keep giving what you have received from Jesus through FAITH away to the poor, and you will always receive far more than you can imagine...
Study transportation systems. Wisdom is mobile beyond all motion. The scientific speed of light is zero compared to the speed of prayer to Jesus. God is in heaven and in the universe. God is everywhere except Jesus is not in hell with Satan because hell is lack of God.
After examining 5 to 500000 modes of transportation and which countries have them, consider the many types of fuel if you wish or concentrate on the most useful ones at the lowest price. Consider what money is and how it is made. What is everything worth? It is what one believes. Who controls the laws of taxes and liberties? Who controls the media of your mind? Finally put the Bible, especially the Gospel firmly summarized in your mind and keep refining it.
Study all the materials of importance to you. What is precious is abundant. Don't be afraid to think how to use the air, water, and all the elements in Chemistry realizing that they are theories. All human theory is subject to error and used as tools. This goes for all the Science at Universities too. Make up your own science if it helps you realize it is not real. God is real. Jesus is the Son of God and God the Son. Let's learn how to talk to people all over the world without trying to control them. Put God in control. He already controls life. Let God ever more fully control everything. God is love and life.
Hurt no one. Love everyone. Seek to please God to be happy. Follow your God given conscience. Share it with all.

Phemmy P'akoyi — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Phemmy P'akoyi Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
In already very volatile market, blindfolding retail traders will do several damages, forced the traders to lose their life savings and investment as a result, forced retailers to hire/appoint a broker and/or financial advisor to trade for them, dwindle the middle class that is already eroding, and joblessness amongst others.
The opposite is the increase wealth for the 1% that are privy to the information.
Why so much GREED

Phil Emanuel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Phil Emanuel Affiliation: Jun. 16, 2026 Because the tax system in this country favors the Uber wealthy at the expense of the common good quarterly should remain the standard.

Phil Emanuel

PHIL G — Jun 16, 2026
Subject: S7-2026-15 From: PHIL G Affiliation: Jun. 16, 2026 WE WANT MONHTLY filings NOT quarterly or once or twice a year. STOP what you are doing

Sincerely,
Your Friend,

Phil Gonzalez

IMPORTANT: This email is intended for the named addressee(s) only and may contain protected, confidential or proprietary information. This e-mail message may contain privileged and/or confidential information, and is intended to be received only by persons entitled to receive such information. If you have received this e-mail in error, please notify the sender immediately. Please delete it and all attachments from any servers, hard drives or any other media. If you are not the named addressee(s), you should not disseminate, distribute, share or copy this email. Disclosing, copying, sharing, forwarding, distributing or taking any action in reference to the contents of this email is strictly prohibited. Other use of this e-mail by you is strictly prohibited. All e-mails and attachments sent and received are subject to monitoring, reading and archival by Phil or his attorneys, along with their heirs, assigns and or subsidiaries. The recipient of this e-mail is solely responsible for checking for the presence of "Viruses" or other "Malware". Phil and/or his attorneys, along with their heirs, assigns and or subsidiaries, accepts no liability for any damage caused by any such code transmitted by or accompanying this e-mail or any attachment. The information contained in this email may be subject to the export control laws and regulations of the United States, potentially including but not limited to the Export Administration Regulations (EAR) and sanctions regulations issued by the U.S. Department of Treasury, Office of Foreign Asset Controls (OFAC). As a recipient of this information you are obligated to comply with all applicable U.S. export laws and regulations. Actually, this message is meaningless because American & International laws require

you to report any & all criminal activities & you will be held liable as a participant in those crimes after the fact if you do not report an email that indicates criminal activities. Do you understand now that you can be a criminal if you don't report criminal activities? Replying to this email indicates you have read and accept the previous terms and conditions. Even though this email is intended to only go to the named addressee(s), IF you think criminal activities are being perpetrated by the sender or the addressee(s), failure to report the "suspected" criminal activities to the proper authorities in a timely manner may cause you to be charged with a crime. Do not delete this email if you suspect it contains information that is criminal even if you are one of the addressees. Even though some senders tell you to delete any emails where you are not one of the addressee(s) and not to copy, share or forward this email, again, if you do so that may cause you to become involved in that criminal activity.

Phil Livingston — Jun 16, 2026
Subject: File No. S7-2026-15 From: Phil Livingston Cutting the information I receive on the companies that I invest in, from quarterly to semiannual is not a good idea. This very thing has been tried in the UK and to didn't go well.

Phil Walsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Phil Walsh Affiliation: Jun. 16, 2026 Quarterly reporting protects consumers.

Philip Bloohm — Jun 16, 2026
Subject: File No. S7-2026-15 From: Philip Bloohm Removing the requirement for quarterly reporting removes the transparency with the shareholders of that company. Shareholders are owners and should have more information, not less information, increasing the gap between reporting lessens the information available to those investors. Having to make quarterly reports does not interfere with that company's ability to strive and there is no proof that these quarterly reports hinder a company in any way. Wall Street has come a long way from the 1900's when only privileged individuals had access to the markets to now when most can trade without commissions and have access to nearly the same information as the institutions. A choice to allow semi-annual reporting is a move in the wrong direction. Those companies that opt out of the quarterly reporting requirement are likely the companies that should be required to report quarterly.

Philip costantini — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Philip costantini Affiliation: Jun. 16, 2026 Leave the system alone. I like to see each quarter what my investments are doing and are worth. I want to be able to make a buy/sale decision earlier than every 6 months. If making the change reduces value of stocks then you can't do that to all the small investors!

Philip Crovatto — Jun 16, 2026
Subject: S7-2026-15 Comment From: Philip Crovatto Affiliation: Jun. 16, 2026 I believe it is the responsibility of all publicly traded companies to explain the financial condition of the company

quarterly so that all investors can make decisions from an informed position. Personally, I think shareholders should get the information before the general market.

Philip Paradis CEO Blueline Editorial LLC — Jun 16, 2026
Subject: File No. S7-2026-15 From: Philip Paradis Motley Fool Community Investor Group

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Philip Shelly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Philip Shelly Affiliation: Jun. 16, 2026 We need quarterly updates to know what's going on with our investments.

Phil Shelly

Sent from my iPhone 15 Pro

Philipp Emma — Jun 16, 2026
Subject: S7-2026-15 Comment From: Philipp Emma Affiliation: Jun. 16, 2026 Quarter reports are me essay for accurate and trustable accounting of a companies success or failure. It would leave investors blind as to how thier investment is performing. In these times where financial information is being so easily manipulated it is necessary for more frequent disclosures and filings. Please allow this to stay quarterly.

Phillip Colflesh Individual investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Phillip Colflesh With today's constantly changing economical, political and environmental conditions, quarterly reporting to investors and perspective stock holders is necessary public information. Upper leadership positions of companies vary and company directives may change that affect one's perspective on investing. Changing financial reports to twice a year would be a disservice to the public.

Phillip Herron — Jun 16, 2026
Subject: File No. S7-2026-15 From: Phillip Herron Please do not change from quarterly financial reporting. Quarterly reporting provides just the right cadence for individual investors to follow the companies in which they own shares. Quarterly reporting provides more transparency which is always a good thing. Semi-annual reporting could even introduce more speculation and volatility into the market since the investment community would have less regular company information to consider.

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phillip medwed — Jun 16, 2026
Subject: S7-2026-15 From: phillip medwed Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING! JAIL AND SEVERELY PUNISH ALL WHOM ACTIVILY CHEAT OUR SYSTEMS! DO

NOT LET THEM GET AWAY WITH ONE **** THING!

Phoebe Wilson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Phoebe Wilson Affiliation: Jun. 16, 2026 I need this information to stay on top of my retirement finances. It’s hard enough as it is.

Sent from my iPhone

Phu Nguyen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Phu Nguyen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I'm a retail investor that relies on quarterly report to make informed decisions on a company's success. Switching to every 6 months would put me in the dark for 6 months and creates less transparency, which is worse than current regulations.

Phyllis Hannah — Jun 16, 2026
Subject: S7-2026-15 From: Phyllis Hannah Affiliation: Jun. 16, 2026 Quarterly makes it more accurate.

Phyllis Kincaid — Jun 16, 2026
Subject: S7-2026-15 Comment From: Phyllis Kincaid Affiliation: Jun. 16, 2026 Quit cheating- integrity isn’t defined by “laws.” The $$ you gain isn’t worth your integrity.

Sent from my iPhone

Phyllis Pail — Jun 16, 2026
Subject: S7-2026-15 From: Phyllis Pail Affiliation: Jun. 16, 2026 Phyllis. Pail, retired and I’d like to keep what I’ve invested and have quarterly reports to keep more informed of what is actually going on with the companies I’m invested in. Let’s not go back in time with our business!

Sent from my iPhone

Phyllis Vandergrift — Jun 16, 2026
Subject: S7-2026-15 Comment From: Phyllis Vandergrift Affiliation: Jun. 16, 2026 This is the most insane rule I've ever heard. This gives crooked companies time to hide losses from investores that would impact their decisions

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Pilar De La Garza — Jun 16, 2026
Subject: S7-2026-15 Comment From: Pilar De La Garza Affiliation: Jun. 16, 2026 As an older investor, I believe we need to have quarterly reports to keep track of our retirement savings. We need continued transparency especially as regulations (guardrails) are being removed

Maria De La Garza
Retired teacher

Sent from my iPhone

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pjfuller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: pjfuller Affiliation: Jun. 16, 2026 From an administration that once claimed that transparency was a central part of its governing philosophy, we get new rules that encourage less transpaency from retirement investment companies, leaving ordinary people more vulnerable than they have been in fifty years. Disgusting!

Sent from my Galaxy

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pmcgee100 — Jun 16, 2026
Subject: S7-2026-15 Comment From: pmcgee100 Affiliation: Jun. 16, 2026 Don’t change it.

Sent from my iPad

Polly's primary — Jun 16, 2026
Subject: S7-2026-15 Comment From: Polly's primary Affiliation: Jun. 16, 2026 Keep the existing reporting requirements. Do not provide this industry with incentives to lie, cheat, steal, and hide.

P. G. Porter
108 Taos Dr
Woodway, TX 76712
polywog429@yahoo.com

Prefered Customer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Prefered Customer Affiliation: Jun. 16, 2026 These companies monitor their finances continuously. Quarterly reporting is not a burden. It’s accountability!

Protecting investors is the SEC mandate, now kowtowing to Executives

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Public Account — Jun 16, 2026
Subject: S7-2026-15 Comment From: Public Account Affiliation: Jun. 16, 2026 Quarterly reporting has become a well established practice, in large part because it allows investors and potential investors, regular insight into the financial operations of businesses of all sizes. No matter how good a reason you may think you have for eliminating two such reports every year, it is frankly not good enough to justify the lack of transparency which would result.

Thank you for your consideration.

David Strachan

pubstra@weescones.net

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puf — Jun 16, 2026
Subject: Comment on S7-2026-15 From: puf Affiliation: Jun. 16, 2026 The proposal will negatively impact the market and result will be a crash that will take over a decade to recover and that will only recover the crash resulting from this action and leave a lost decade or more from this proposal . This will result in a multi decade depression. Leave things alone.

Royal Lunsford Jr, Former licensed Representative, CFP Houston, TX
Tell. 713-269-7744

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pwubetty — Jun 16, 2026
Subject: S7-2026-15 Comment From: pwubetty Affiliation: Jun. 16, 2026 Betty Smith, keep the quarterly filing, I'm retired.

Sent from my Galaxy

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pxleonard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: pxleonard Affiliation: Jun. 16, 2026 Please keep the reporting quarterly we need to be apprised of our investments. Thank you

Sent from my Galaxy

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pz — Jun 16, 2026
Subject: S7-2026-15 Comment From: pz Affiliation: Jun. 16, 2026 Pablo Zurzolo , retired CMO, TDSynnex corp. Having worked for a public company for 30 years, I understand the quarterly pressure to perform and the expense and burden of frequent reporting.
I also know that especially in the technology industry, a 6 month lag in results can actually hide material strategy errors that you can't recover from and that investors should know about as much as insiders and the board. It also allows you to benchmark
against competition to see if your strategy is on track. I don't believe that changing it to twice a year has any benefit, as you still have to track everything as you did before and investors will ask for quarter over quarter information to see the trendline
regardless.

The only thing you save is some paperwork... How about fewer or simpler reports on the same schedule vs less frequency???

Quino Alonzo — Jun 16, 2026
Subject: File No. S7-2026-15 From: Quino Alonzo Research suggests that shortening corporate reporting cycles does not encourage long-term decision-making among leaders of publicly traded companies. Instead, it can obscure whether their strategies are actually working. For example, while three data points may indicate a trend, I would rather see that trend develop over nine months than over eighteen. Publicly traded companies are often compared to large cargo ships because changing course takes time. Therefore, knowing whether or not that course is leading to a successful outcome for the business is better for investors to see over nine months rather than eighteen. Additionally, for smaller companies, reducing their reporting requirements makes them harder to monitor and less likely to own given their already inherent volatility. Furthermore, we have seen companies hide bad their financial behavior with the current quarterly reporting system. How much worse would it be if it were reduced to biannually? I, as an individual investor who is part of The Motley Fool Community, surely does not wish to find out!

R — Jun 16, 2026
Subject: S7-2026-15 Comment From: R Affiliation: Jun. 16, 2026 Stop the stealing... The data they are hiding hurts retail investors . Your agency is supposed to be about transparency.

R D Buckeye — Jun 16, 2026
Subject: S7-2026-15 From: R D Buckeye Affiliation: Jun. 16, 2026 That's right give insider trading an extra 3 months. The system is already rigged against the retail investor the proposal just makes it worse.

R Olsen — Jun 16, 2026
Subject: S7-2026-15 Comment From: R Olsen Affiliation: Jun. 16, 2026 Transparency matters
R Olsen

R P — Jun 16, 2026
Subject: S7-2026-15 From: R P Affiliation: Jun. 16, 2026 Leave the current status alone. Start showing the results. Show us the data. You seem to want to cut corners that will lead to corruption. Lack of accountability will lead to corruption.
Ron Pribyl
Retired-Food manufacturing
Elgin, Minnesota 55932

R S — Jun 16, 2026
Subject: S7-2026-15 Comment From: R S Affiliation: Jun. 16, 2026 I Robert Sehlhorst, vehemently oppose any change to current rules that allow for longer periods between reporting and less transparency. This will absolutely damage credibility of the course of business and allow for more fraud , abuse and corruption. Please maintain or increase the frequency of reporting and regulatory oversight to ensure fairness and openness of the system.

Rachael — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rachael Affiliation: Jun. 16, 2026 Rachael Bugaiski, disabled parent/spouse. We need no further cooperate level shade and abuse while in Trump's term. We the people demand no corruption and no changes to take place for any corporations to hide data from normal people for longer, OR for any exceptional "reason ', that the system was working substantially well enough, and that these corporations should be held up to have clear, current data for all, and not a six month blackout of any kind. Keep our businesses and economy functional and on record quarterly.

Rachael Ramsey — Jun 16, 2026
Subject: S7-2026-15 From: Rachael Ramsey Affiliation: Jun. 16, 2026 As a retired accountant, I helped produce quarterly and annual reports from the time of ledgers with pencils through sophisticated computers. The information is priceless in each one. Correctly written reports need to be produced, studied, and signed quarterly. This is a true case of it's not broken, why are you "fixing" it?

Rachael Ramsey

Retired CPA
Mississippi

Rachel Barre — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rachel Barre Affiliation: Jun. 16, 2026 Why would you not want to do quarterly reporting? This is how we know how our investments are doing. Very suspicious that you want to do away with transparency.

Rachel Boyle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rachel Boyle Affiliation: Jun. 16, 2026 Rachel, stay at home mom, and I just love how the American peoples "representatives" continue to prove to them only the rich matter. Those who are supposed to hold them accountable have grown lazy and complicit. Keep them accountable. Keep things transparent.

Rachel Brodkin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rachel Brodkin Affiliation: Jun. 16, 2026 I have been actively involved in the stock market throughout the last 45years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain.

Best regards,
Rachel Brodkin
917-838-1819

Rachel Long — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Long Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You cannot take viral information away from investors, unless you want a crashed economy...

Rachel Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rachel Smith Affiliation: Jun. 16, 2026 I oppose the six month blackout on quarterly reporting. This move has the potential to cause a lot of financial harm to the average American investor who counts on the transparency of the industry. While company insiders will have up to date info, the rest of us will be expected to make decisions in the dark.

Thank you
R. Smith
Seneca SC

Rachelle Hazelton — Jun 16, 2026

Subject: S7-2026-15 Comment From: Rachelle Hazelton Affiliation: Jun. 16, 2026 Quarterly reporting allows for responsible management of assets. Investors deserve transparency each quarter.

Rachelle Hazelton

Rae lynne Adkins — Jun 16, 2026
Subject: S7-2026-15 From: Rae lynne Adkins Affiliation: Jun. 16, 2026 Do not stop quarterly reporting. Transparency is absolutely necessary to protect against fraud and abuse. This is to help We the People!

Rae Wilson — Jun 16, 2026
Subject: S7-2026-15 From: Rae Wilson Affiliation: Jun. 16, 2026 Save Quarterly Reporting! They should be held accountable and not given "Get out of Jail free cards".

Ralph E Nichols — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ralph E Nichols Affiliation: Jun. 16, 2026 We don’t need to encourage more thievery. Cooking the books has always been a “”crime”. Apparently, everyone connected to Washington DC has lost their Moral Compass and believes that cheating is okay! I guess you think that Artificial Intelligence is going to “keep the books” straight for them and their share holders. If that’s the best you can come up with you need to be replaced immediately.

Ralph E Nichols

Get Outlook for iOS

Ralph Williams none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ralph Williams I am writing to comment on File No. S7-2026-15, the proposal to move public companies from quarterly to semiannual reporting. I am strongly opposed to the proposal to allow public companies to abandon quarterly reporting in favor of semiannual disclosures. By this proposal, the commission is limiting my access to information about the companies I invest in, or am researching to discover whether I should invest. I am a self-directed investor, and have no other source of information other than what is publicly available through quarterly reports. I would strongly prefer more information, easier access to information, and more information publicly shared. This allows me to make better choices. The FEC seems not to want me to make good investing choices, and to limit that information to insiders. I understand this proposal seeks to limit "short termism," a supposed tendency to make the quarterly results look good, while ignoring long-term effects. My background within a Fortune 500 company, with access to top

management, tells me that the SEC is trying to improve a non-existent problem. Our top management (like most companies) were thinking years in advance. I personally put together the proposal for a 25-year purchasing plan. Quarterly and annual reports weren't business drivers, they were a way to keep investors informed. I agree strongly with the comment by the small investor organization wallstreetbets: "If quarterly reporting is crushing American capitalism, American capitalism is hiding it well." I believe the Commission is barking up the wrong tree with this proposal.

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ralph@rgriffin.com — Jun 16, 2026
Subject: S7-2026-15 Comment From: ralph@rgriffin.com Affiliation: Jun. 16, 2026 SEC doesn't NEED to go 'dark' 6 months a year, so half a century of transparency doesn't need to change. The proposal is absurd and is DENIED, which IS NEEDED.

Ralph Griffin
Investor

Ralph Griffin

Ramona Gauna — Jun 16, 2026
Subject: S7-2026-15 From: Ramona Gauna Affiliation: Jun. 16, 2026 Ramona Gauna, retired CPA. Investors need quarterly reports to manage their investments. Do not cripple investors to appease corporate greediness.

Sent from my iPhone

Ramsey_Jd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ramsey_Jd Affiliation: Jun. 16, 2026 Jake Agathen, Marketing Campaign Manager:

As an investor, I find it unacceptable to remove quarterly reporting. This will absolutely have a negative impact and the public needs to know all the up to date information when making investment choices.

Randall Odegard — Jun 16, 2026
Subject: File No. S7-2026-15 From: Randall Odegard I have been an investor in the stock market for more than 35 years. This is a bad idea to move away from quarterly results from companies who are publicly listed on US stock exchanges. Companies have filed quarterly results for many many years. It should continue that public companies file quarterly results. Especially now with mergers/Buyouts/ Share purchases. Without quarterly results, this will prevent investors in listed companies, from knowing important details about the companies they are investing their hard earned money into.

Randall Ray — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Randall Ray Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As a small investor we need all the information we can get not less this will serve only institutions not individuals

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Randall Sheets — Jun 16, 2026
Subject: S7-2026-15 From: Randall Sheets Affiliation: Jun. 16, 2026 Absolutely essential to prevent fraud. More CEO's deserve prison time for deliberately defrauding investors. Perhaps, monthly reporting might reduce the amount of fraud. In other words increase the reporting to catch the problem earlier.
Randall Sheets

Randall Todhunter Retired IT manager for the transportation industry — Jun 16, 2026
Subject: File No. S7-2026-15 From: Randall Todhunter I am strongly against the proposed change. As an investor, I rely on regular, quarterly reports to provide me with legal, formal information about each of the public companies in which I invest. If that is changed to be only every six months, I am basically flying blind for an extra six months out of every year. I recognize that it is an expense for a company to prepare a public financial report every six months. But, as an owner of the company, via purchasing stock in it, I feel they owe it to me to provide a quarterly update of how they are doing. If they want me to invest in them, I need to get regular, quarterly, updates on exactly how they are doing. I encourage you to keep the reporting requirement at every quarter.

Randy Chevrier — Jun 16, 2026
Subject: File No. S7-2026-15 From: Randy Chevrier I respectfully urge the Securities and Exchange Commission (SEC) to refrain from amending reporting regulations that would permit companies to submit only semiannual reports to shareholders as referenced in file S7-2026-15. As a long-term, buy-and-hold investor who actively reads filings and owns individual stocks, I firmly believe that quarterly reports provide investors with timely, standardized information. This timely information fosters transparency, which is essential for building confidence in U.S. capital markets. Conversely, less information generally exacerbates uncertainty and volatility. Furthermore, quarterly reports contribute to a more level playing field for individual investors. While we may not have access to expert networks, alternative data services, extensive research teams, or frequent management access as institutions do, we possess the 10-Q, one of the few equal-access sources of information available to every investor. Without it, individual investors become second-class shareholders. The 10-Q plays a crucial role in accurately pricing securities in the markets. Delayed reporting can lead to unexpected surprises and diminish investor confidence. It is important to note that 10-Qs are no longer a significant financial burden on companies. Modern accounting systems have already evolved to produce quarterly financial statements, thereby reducing the compliance burden on large public companies compared to decades ago. Any potential cost savings would be outweighed by the diminished investor protection. As a recently retired investor, I rely on current information to monitor our retirement investments and manage risk effectively. Less frequent reporting hinders oversight, and I can only envision that millions of retirees would concur with this sentiment. If the Securities

and Exchange Commission (SEC) believes that reporting burdens are excessive for very small public companies, it is advisable to consider targeted relief for small issuers rather than reducing disclosure requirements for all public companies. For instance, I have held Apple Inc. (AAPL) for several decades, and their accounting costs are negligible on their income statement. However, I review their financials every quarter to ensure that management is continuing to operate my company as promised and that it remains a suitable investment in our retirement fund. Removing this requirement would compel me to reconsider my individual ownership in my preferred public company and make owning any public company a more risky endeavor. Furthermore, the fact that this proposal has not been publicized highlights the disconnect that individual investors face without the 10-Q. I learned about this potential change as a member of the Motley Fool, one of the most prominent advocates for individual investors during one of the most significant market expansions in history. It is unreasonable to believe that 50 years of the 10-Q have negatively impacted public companies. Therefore, it is crucial to retain the 10-Q and maintain market access for all individuals who are willing to read them.

Randy Fullerton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Randy Fullerton Affiliation: Jun. 16, 2026 Enough with the cheating. Let's let the little guy have a chance to for once again in this totally crooked world.

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randy hanson — Jun 16, 2026
Subject: S7-2026-15 Comment From: randy hanson Affiliation: Jun. 16, 2026 The wall street thievery is is Getting worse at even quarterly. What is Needed to curb the thievery is bi monthly reporting system. With all the Discussiion about the power of Computing that should not be a major overhead cost put into the reporting system

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Randy Shurpin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Randy Shurpin Affiliation: Jun. 16, 2026 Absolutely No Secrets on Financials!!
Randy Shurpin

Sent from my iPad

Randy Smith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Randy Smith Affiliation: Jun. 16, 2026 Leave it alone, it’s not broken and doesn’t need fixing, quarterly reporting needs to remain the standard for all public companies and not to give a choice in the matter.

Thanks,
Randy

Randy Smith

Randy Wartha — Jun 16, 2026
Subject: S7-2026-15 Comment From: Randy Wartha Affiliation: Jun. 16, 2026 Need all the there dealings to have transparency

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Randy White — Jun 16, 2026
Subject: S7-2026-15 Comment From: Randy White Affiliation: Jun. 16, 2026 As a retail investor, I value the more frequent disclosures to support my decision making.

Randy White
Kansas City, MO area.

Sent from my iPhone

Raqqya Adside-West — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Raqqya Adside-West Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

I am against Rule S7-2026-15 because a lack of quarterly reporting means a lack of transparency. Defrauding and misleading investors is already illegal, and the act of withholding information that may inform investing decisions is definitely misleading. I have a right to know the performance of my own investments, and 4 times a year is such a low and reasonable number to ask for. Any attempt to lessen it comes across as a way to hide things from investors for the sole benefit of corporations. It is the SEC's job to protect us, so please do your job by scrapping Rule S7-2026-15.

Raquel Perry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Raquel Perry Affiliation: Jun. 16, 2026 Dear SEC:

Quarterly reporting is needed to protect against fraud. This rule must not be changed. Please ensure quarterly reporting remains in place.

Raquel Perry-Woods
VP Legal

Sent from my iPhone

Raquel Vallejo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Raquel Vallejo Affiliation: Jun. 16, 2026 Raquel Vallejo, Attorney, Los Angeles, CA - strongly contest this proposed change due to the damage to mine and other investors' portfolios/ retirement accounts.

Already, so many financial difficulties and hardships forced on individuals to benefit corporate interests.

Raven Dunn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Raven Dunn Affiliation: Jun. 16, 2026 No. This is a bad idea. Quarterly reporting isn't too much to ask.

I don't believe changing it is in the interest of the public.

Thank you,
Raven Dunn

Ravenna Meyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ravenna Meyer Affiliation: Jun. 16, 2026 We absolutely need quarterly reporting. My husband and I started investing 6 years ago. We won't be able to make truly informed buys or sales if companies go dark for 6 months. That is bad for all investors but especially those of us with 200K or less in our portfolios.

Thank you,

Ravenna Meyer
ravenna743@gmail.com

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ray B — Jun 16, 2026
Subject: S7-2026-15 Comment From: ray B Affiliation: Jun. 16, 2026 As a retiree depending on investments, reducing the quarterly reporting to semi annual can put my retirement funds at risk. I urge to not make this change!

Raymond Beckler

Ray Beckler — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ray Beckler Affiliation: Jun. 16, 2026 As a retiree depending on investments, reducing the quarterly reporting
to semi annual can put my retirement funds at risk. I urge to not make
this change!

Raymond Beckler

Ray Rozema — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ray Rozema Don't cut our information.

Ray Shain — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ray Shain Affiliation: Jun. 16, 2026 Don't try to fix what ain't broke. Quarterly reporting works. In fact, I would vote for monthly reporting to keep those jackasses honest.

Ray Shain
Sent from my OnePlus 12

RAY TOM Individual Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: RAY TOM As an investor with over 30 years investing experience I can tell you from experience how important it is to maintain quarterly reporting of financial results for individual investors. As an active user of THE MOTLEY FOOL and other Investor sites, the analyis of quarterly results makes me a better investor. I encourage you to keep the requirement for quarterly reportiong in place. It's slike steering a rocket ship to the moon. You have to make constant course adjustments to get to your goal. Sincerely Ray Tom

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Ray VB — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ray VB Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 Is an abomination for hard working people in America. It should not be allowed. We need more transparency from corporations not less. Especially if they are publicly traded. Don't allow this to go forward.

Raye Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Raye Smith Affiliation: Jun. 16, 2026 Keep on reporting quarterly.

Raymond Cook Jr none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Raymond Cook Jr 1. Quarterly reporting protects individual investors such as myself. Semiannual reporting will double the information gap between insiders and ordinary shareholders, allowing volatility, uncertainty, and mistrust to grow. 2. The short-termism

diagnosis doesn't justify this change. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the will not manifest. 3. The companies most likely to opt out are the ones where oversight matters most. Reducing their reporting requirements makes them harder to monitor. 4. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. 5. Uncertainty and volatility are beating at the door with our current administration. Don't add to the chaos.

Raymond Donnelly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Raymond Donnelly Affiliation: Jun. 16, 2026 Quarterly reporting is a must for visibility into a company's financial responsibility. Signed: A retired finance accounting auditor.

Raymond Greig — Jun 16, 2026
Subject: File No. S7-2026-15 From: Raymond Greig Please ensure quarterly reporting stays as is and doesn't change to semi-annual.

Raymond Hippele Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Raymond Hippele As a retail investor, I am against this rule change. I rely on quarterly reports. Thank you.

Raynard Lyons — Jun 16, 2026
Subject: Proposal to change the rules. From: Raynard Lyons Affiliation: Jun. 16, 2026 Information is key to making good decisions. I see no upside to giving corporations any more leeway- Raynard Lyons from AOL on Android

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Rebecca — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Affiliation: Jun. 16, 2026 R. McKay. MN Transparency, provide knowledge in a timely manner for the consumer

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Rebecca Bell — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Bell Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please don't let them change the way my investments are disclosed to me. The money I invest along with my corporation is my livlihood to supplement my future retirement. Don't let them take away all that I've earned over the years. The billionaires shouldn't let greed take away everything that citizens worked hard for.

Rebecca Broadaway — Jun 16, 2026

Subject: S7-2026-15 From: Rebecca Broadaway Affiliation: Jun. 16, 2026 Are you seriously considering this? You must be in bed with big business and this despicable administration.

Sent from my iPhone

Rebecca Guthrie — Jun 16, 2026
Subject: S7-2026-15 From: Rebecca Guthrie Affiliation: Jun. 16, 2026 Stop the BS! Maintain reporting as ordered.

Rebecca McKellar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rebecca McKellar Affiliation: Jun. 16, 2026 Quarterly financial reporting keeps companies accountable to investors and decreases financial risks for all. In this digital age, people expect more frequent reporting and better transparency, not less. Keep reporting at its current quarterly rate to ensure better economic growth for all.

Rebecca McKellar
Resident of Cumming, GA 30041

Sent from my iPhone

Rebecca Penniston — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rebecca Penniston Affiliation: Jun. 16, 2026 Reporting must be kept quarterly.
Protects our right for transparency.
Rebecca Penniston, RazBeca
Coatesville PA

Rebecca Saindon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Saindon Affiliation: Jun. 16, 2026 Continue quarterly reporting! Do not report earnings any less frequently.

Rebecca Saindon
Tennessee

Rebecca Sanford — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Sanford Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This is an important matter. Public means just that... please don't allow this to happen to the good American people!!
Ty

Rebecca Taylor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Taylor Affiliation: Jun. 16, 2026 I literally just entered the market last week. Quarterly reporting is very important to me so that I can keep track of what public companies are doing. Six months is too long, and any savings will not go to me and other investors. There is no legitimate reason for the change. Don't do it!

Rebecca S. Taylor, Esquire
TAYLOR LAW FIRM, P.A.

Rebecca Thompson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Thompson Affiliation: Jun. 16, 2026 Quarterly signatures are what helps keep them honest. Do not replace with six or more month authorized signatures.

Rebecca Toal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Toal Affiliation: Jun. 16, 2026 Rebecca Toal, retired for 10 years. We now live on the Western Slope of Colorado.

My husband and I had a small, local business, selling our homemade products at festivals and Farmer's Markets. I ALWAYS submitted my reports, as required by LAW. No one and no corporation should be exempt from filing their reports!!!

Sent from my iPad

Rebecca Tuggle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Tuggle Affiliation: Jun. 16, 2026 I'm Rebecca Tuggle and I am a registered nurse. We are trained on documentation required for the medical record, and often say, "If it's not documented, it didn't happen." Quarterly reporting has been and should continue to be the standard of the SEC. Enough happens behind closed doors, keep those reports in the open for the public to see in a timely manner. Thank you.

Rebecca Tuggle
Shreveport, LA

Rebecca Vickers — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebecca Vickers Affiliation: Jun. 16, 2026 Keep quarterly reports. I need and deserve transparency. Keep things honest

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Rebekah Hines — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rebekah Hines Affiliation: Jun. 16, 2026 This is so deceitful!

Sent from my iPhone

Red Madden — Jun 16, 2026
Subject: S7-2026-15 Comment From: Red Madden Affiliation: Jun. 16, 2026 What are you thinking SEC? We need to GROW investments and investors, not limit them, or keep guessing every six months! KEEP quarterly reporting and CONSIDER new investors, please.

Twice a year reporting does not benefit the American economy, and makes investing too exclusive, not to mention discriminatory if some get intel and others do not.

We investors rely on quarterly reporting, and NEED TO KNOW what, who, where, and how investments are doing every three months.

Why are you trying to break what works?

Marina “RED” Madden
CEO, Red Madden Higher Learning, LLC
https://redmadden.com/

REGINA CAGLE — Jun 16, 2026
Subject: Comment on S7-2026-15 From: REGINA CAGLE Affiliation: Jun. 16, 2026 We are faithful in paying taxes and keeping our stuff neat and operational. But having the REPORTS Quarterly, Only means a Positive thing for Investors And Businesses . Please, Keep Mandatory QUARTERLY Reporting NOT twice a year reporting.
Sincerely
REGINA &HOWARD Cagle iii

Sent from my iPhone

Reginald French — Jun 16, 2026
Subject: File No. S7-2026-15 From: Reginald French As an individual investor, I need more current and definitive/concrete information, not less. Therefore, I am opposed to cutting reporting from quarterly to semi annually.

Rehab Robyn Assaf — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rehab Robyn Assaf Affiliation: Jun. 16, 2026 Quarterly reporting should be the minimum. Do not allow public companies to hide financials for 6 months at a time. The investors. Would be better served to have monthly reports.

Sincerely,

R. Robyn Assaf, J.D.

1317 Glenbrook Dr.
Oklahoma City, OK 73118
(405)408-3997 ph
(405)557-0777 fax

Reid Wagner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Reid Wagner Affiliation: Jun. 16, 2026 How dare you suggest to screw me out of what I have worked for 40 years incl 24 in The Army so my wife and I can live as best as we can. And trying to protect ourselvescfrom the horrendous inflation. You are not fair and you’re building your empire on the backs of us who ACTUALLY work.

Reid Wagner
majhreid@gmail.com

Reine Rambert — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Reine Rambert Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
We need corporate transparency in order for markets to function. Quarterly reporting is essential for investors to understand risk exposure of their investments and evaluate their own investment strategy. I've invested my retirement and my kids' college funds into the market and need assurance that there will be appropriate oversight for the sake of all of our futures.

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rema tanner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: rema tanner Affiliation: Jun. 16, 2026 Transparency & quarterly reporting are a requirement, not an option. I’m tired of losing money because of poor

decisions, roll backs to primitive years & lack of care for the American people who are the ones funding this backwards regime.

STOP allowing billionaires & other countries to dictate our future!!! Protect American citizens!!!

Rema Tanner

Rena Zirille — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rena Zirille Affiliation: Jun. 16, 2026 Quarterly reporting is vital for Americans that have their savings and future in the stock market.

Rene McCoy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rene McCoy Affiliation: Jun. 16, 2026 My name is Rene' McCoy. I'm a retiree living in Austin, TX.
I do not want this change (from quarterly to twice a year reporting). We tried it from 1955-1970 and it wasn't good.

Rene Penney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rene Penney Affiliation: Jun. 16, 2026 Keep it as is . Charles penney

rpenney45@gmail.com

Renee Alessio — Jun 16, 2026
Subject: S7-2026-15 From: Renee Alessio Affiliation: Jun. 16, 2026 SEC-
Do your job and continue to report quarterly. No shortcuts for the rich and powerful. As an average investor, we all have the right to transparency. Regulations protect investors.
Thank you
Renee Allessio
39 Hillcrest Dt
Hewitt, Nj 07521

Sent from my iPhone

Renee Alford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Renee Alford Affiliation: Jun. 16, 2026 Renee Alford retired firefighter without a pension. I and my boyfriend rely on investments to survive on, and your elimination of accurate and frequent reporting could cause our 70 years of hard work to go down the drain. Do not under any circumstances adopt this new reporting to happen. It will affect the lives of millions of people who protected, supported, and work hard in this country to have a decent life. Do not take this away from us.

Sent from AOL on Android

Renee Crowder — Jun 16, 2026
Subject: S7-2026-15 Comment From: Renee Crowder Affiliation: Jun. 16, 2026 We need more transparency not less. If we are to invest with intelligence and integrity, the SEC must do the same by is.

Renee

Renee Dees — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Renee Dees Affiliation: Jun. 16, 2026 We need quarterly reporting!
Elizabeth Dees
Fulshear, TX

Renee Hayes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Renee Hayes Affiliation: Jun. 16, 2026 Keep Quarterly reporting, just because we have a grifter in office for president, doesn't mean every other entity can grift as well!

Sent from my iPhone

Renee Roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: Renee Roberts Affiliation: Jun. 16, 2026 Ridiculous

Renee' Roberts
970-312-7771

Renee Runyon — Jun 16, 2026
Subject: S7-2026-15 Comment From: Renee Runyon Affiliation: Jun. 16, 2026 No way. I want my real balance in real time. You want our retirement funds to fund the billionaire class. We are just the fodder for your machine. This regime is corrupt. My money not your money!

Sent from my iPhone

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reply to — Jun 16, 2026

Subject: Comment on S7-2026-15 From: reply to Affiliation: Jun. 16, 2026 I don’t have much, but I have worked hard for it. Keep the quarterly report please. 🙏

Rev. Burton Bagby-Grose — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rev. Burton Bagby-Grose Affiliation: Jun. 16, 2026 Less disclosure means lowers valuations. Please don’t return us to 1955 by reducing disclosure requirements. This is a terrible idea.

The Reverend Mr. Burton Bagby-Grose +
Post Office Box 899
North Truro, Massachusetts 02652-0899

Jesus said, "So I give you a new command: Love each other deeply and fully. Remember the ways that I have loved you, and demonstrate your love for others in those same ways."

Reva Royal — Jun 16, 2026
Subject: S7-2026-15 Comment From: Reva Royal Affiliation: Jun. 16, 2026 There is already so much corporate corruption hurting average Americans. Don’t make it easier by decreasing reporting. I am a retired Nurse Administrator. In healthcare reporting of outcomes is proven to keep patients safer. Corporate reporting on a quarterly basis does no harm to the corporation and does more to protect consumers. Reva Royal, RN, MSN

Rex Polley — Jun 16, 2026
Subject: File No. S7-2026-15 From: Rex Polley This is a backward step. Investors need more information, more frequently, not less. The same move has not produced the proposed results for the UK, and likely similar for the US. It is a Public Market, and the Public has a right to information regarding that market.

Rex Priest — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rex Priest Affiliation: Jun. 16, 2026 Loosing my savings would force me to stop helping family members that depend on me. Cost of living is strangling all of us.

Sent from my iPhone

Reyah Chanel — Jun 16, 2026
Subject: File No. S7-2026-15 From: Reyah Chanel Affiliation: Jun. 16, 2026 Congress created the Securities and Exchange Commission (SEC) in 1934 to restore public trust in the markets after the 1929 stock market crash. Its core mission is to protect investors, maintain fair markets, and help

honest companies raise money. Creating a new rule to allow criminals to hide their books for six months is the opposite of that mission. Quarterly reports have worked since 1934. Let's keep the SEC honest.

Reyah Chanel, concerned citizen

Rhea Angle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rhea Angle Affiliation: Jun. 16, 2026 Corporations have shown repeatedly that they cannot be trusted. Reporting and regulations are necessary. Taxpayers bailed out banks for bad loans. Many of us invest and quarterly reporting ensures some level of accountability.

Rhoda Swartz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rhoda Swartz Affiliation: Jun. 16, 2026 Rhoda F. Swartz, previous owner of manufacturing business. Ohio. Need to report quarterly.

Sent from my iPhone

Rhonda Kimzey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rhonda Kimzey Affiliation: Jun. 16, 2026 I want quarterly reports so I can stay ahead of changes and manage my accounts.

Sent from my iPhone

Rhonda Reese Purtee — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rhonda Reese Purtee Affiliation: Jun. 16, 2026 The relationship between investor and corporation is not a trust relationship based on goodwill, faith, and righteousness. It is a transactional relationship based on validated facts, audited financials, and maximum visibility. The only reason to reduce visibility & oversight is to facilitate a greater imbalance that further tilts the benefits toward the corporation and increases risk to the investor. I regularly see the negative results of integrity gaps and manipulation by market pros & corporations on the lives of regular folks, doing their very best to live prudently & responsibly. Quarterly reporting is the minimum requirement that corporations must be obliged to provide.

Regards
Rhonda Reese Purtee
Lead Pastor

Sent from my iPad.
Please excuse brevity & typos.

Rich Ankaren — Jun 16, 2026

Subject: S7-2026-15 Comment From: Rich Ankaren Affiliation: Jun. 16, 2026 Kate Avery, California investor.
SEC - do not double blackout period reporting. Protect American retirees. Thank you

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Rich Kaelin — Jun 16, 2026
Subject: S7-2026-15 From: Rich Kaelin Affiliation: Jun. 16, 2026 Do not end quarterly reporting. PERIOD.

Richard Kaelin
(914) 475-1634

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Rich Mariani — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rich Mariani Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Continued ongoing and further advantage for the wolves by passing this rule ...please vote against passing this

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rich volker — Jun 16, 2026
Subject: S7-2026-15 From: rich volker Affiliation: Jun. 16, 2026 No free rides, stay honest

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Richard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Affiliation: Jun. 16, 2026 Transparency & accountability are vital. There's too much dishonesty in the market already.

Richard Amado — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard Amado I oppose reducing the reporting requirement for publicly traded companies from quarterly (four times a year) to semi-annually (2 times a year).

Quarterly reporting is important to investors who want to know how the company in which they hold stock, or intend to hold stock, is performing. Quarterly benchmarks are also frequently used in businesses to manage their own performance and pursue long and short term goals. Compiling these reports is no longer a time consuming burden due to the wide spread use of electronic tracking and reporting tools.

RICHARD AND JODI OLIVER — Jun 16, 2026
Subject: S7-2026-15 From: RICHARD AND JODI OLIVER Affiliation: Jun. 16, 2026 Dr. Jodi Holcomb (DVM)
MD
How much corruption do you think the People can and will…stand? Is this your goal - to be a third world country with third world values? This is NOT what WE THE PEOPLE signed up for.
Keep Quarterly Reporting. PLEASE.

Sent from my iPad

Richard Avila — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Avila Affiliation: Jun. 16, 2026 Yes ...keep the SEC responsible and transparent. Report every 6 . months, minimally

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Richard Charboneau — Jun 16, 2026
Subject: S7-2026-15 From: Richard Charboneau Affiliation: Jun. 16, 2026 In your halving the quarterly certification is unlawful in every sense of the word. You'll be aiding and abetting fraud. Ignorance is no defense in our system of justice and you will be promulgating the theft of vast amounts of money and filling the pockets of thieves who are favored by this corrupt administration. There will be a reckoning and if you give this free pass to fraud you'll be on the wrong side of that reckoning.

Richard Cone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Richard Cone Affiliation: Jun. 16, 2026 Leave it quarterly

Sent from my iPhone

Richard David — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard David Affiliation: Jun. 16, 2026 Keep it like it is now. Maybe even make it bi-monthly! The market speed is seconds.

Richard David

RICHARD DAVIS — Jun 16, 2026
Subject: S7-2026-15 Comment From: RICHARD DAVIS Affiliation: Jun. 16, 2026 KEEP quarterly reporting - it ensures greater transparency and accountability!!!! Cheryl Davis Retired Teacher.

Sent from my iPhone

Richard Duffy — Jun 16, 2026
Subject: S7-2026-15 From: Richard Duffy Affiliation: Jun. 16, 2026 It will save a lot of money to move to semi-annual reporting. Please do it.

Yahoo Mail: Search, Organize, Conquer

Richard Durante Sr none — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard Durante Sr As an individual investor for many years and a Motley Fool for the same I would strongly oppose reporting of financials of public companies to just twice a year. We need more information not less about how our investments are doing.

Richard Esthay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Esthay Affiliation: Jun. 16, 2026 I wish to express my opposition to the new SEC proposal that would let bussiness go dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing. Don't allow this to happen. 😡

Richard F. Ofeldt — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard F. Ofeldt I understand that the SEC wants to allow public companies to switch from quarterly to semiannual financial reporting – reducing the information that invetors receive from the businesses we own from four times a year to two. I strongly believe that this is a bad move for individual investors – it makes it more difficult to determine how a company is performing and allow crooks to hide issues longer and therefore undermines trust. Please do NOT move forward with this change.

Richard Foulkes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Foulkes Affiliation: Jun. 16, 2026 In an era of Ai there is no excuse for leaving investors in the dark for 3 months past the quarterly standard. It invites suspicion of nefarious dealing before an investor would have realized to add or subtract funds.

Richard Foulkes MD
6857 Camrose Drive

Los Angeles, CA 90068

708 955 5678

Richard Fuqua — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Fuqua Affiliation: Jun. 16, 2026 Richard Fuqua, i think that quarterly as it has been is fair enough,arentvthere enough loopoles in that already ? Im not even in retail sales,im dissbled.

Richard H. Wilson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard H. Wilson Individual investors need all the information as often as it can be given.

Richard James — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard James Affiliation: Jun. 16, 2026 I object to the plan to cut company report. It is essential for small investors such as myself to track the companies. Without the required quarterly information, my decisions will have a significantly greater risk that the company information is incorrect or misleading
Richard Gwyn
Retired/Charleston SC

Richard Jefferson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Jefferson Affiliation: Jun. 16, 2026 There are too many things happening very fast these days. Quarterly reports barely gets company info out soon enough. Going to 6 months IMHO would be disastrous. I'm a retired military guy but still have money invested in the stock market. I try not to take too many risks now that I'm older but this point in time may offer very good rewards for the right investments but we need frequent updates on companies NOT less frequent. Please do not go to 6 month reports.

Richard Keirn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Keirn Affiliation: Jun. 16, 2026 Continue quarterly reporting.

Get Outlook for iOS

Richard Kuehn Richard Kuehn — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard Kuehn CEOs should be made to be more accountable for their companies financial statements. Not less!

Richard Lakeberg — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Richard Lakeberg Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As one of millions of hard-working Americans with very little personal wealth, the only way I can feel confident retail investing is if I receive information from quarterly reports. Without this knowledge, we're in the dark concerning the companies that we rely on for our retirement savings.

Richard Mansell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Mansell Affiliation: Jun. 16, 2026 Keep audited quarterly financial reports a REQUIREMENT for ALL publicly traded companies

Sent from my iPad

Richard Powe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Powe Affiliation: Jun. 16, 2026 (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that op
t in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Richard Swartz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Richard Swartz Affiliation: Jun. 16, 2026 As an independent financial advisor, I rely on quarterly reporting. This is necessary for transparency and accountability in public markets. Thank you.

Richard Webb — Jun 16, 2026
Subject: S7-2026-15 Comment From: Richard Webb Affiliation: Jun. 16, 2026 Dear Regulator,

With modern computing, reporting can easily be conducted on a monthly basis. Frequent reporting is essential to ensure transparency; otherwise, less frequent updates provide insiders more time to take advantage of information.

Be TRANSPARENT

Richard Webb
321-480-5514

Richard Zimmer BA degree in Finance CSUN — Jun 16, 2026
Subject: File No. S7-2026-15 From: Richard Zimmer We need more information to make informed financial decisions. We don't want to invest in the dark!

Rick & Brenda Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rick & Brenda Anderson Affiliation: Jun. 16, 2026 Please continue quarterly reporting.

Rick Barnes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rick Barnes Affiliation: Jun. 16, 2026 This entire panel are a bunch of Trump Tools. This is all about opening the door to even more widespread WH fraud and abuse. Your day will come, assholes.

Rick Blumhorst — Jun 16, 2026
Subject: S7-2026-15 From: Rick Blumhorst Affiliation: Jun. 16, 2026 to: Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Ms. Countryman - With the proliferation of computing capability, quarterly reporting has become much less onerous than it was only a decade ago. I submit that rather than reducing the reporting to biannual, it can and should be accomplished MONTHLY. All investors regardless of size are owed accountability, and this would be a better method to accomplish same.

Rick Blumhorst
404 W Peoria
Paola, KS 66071

Virus-free.www.avast.com

Rick Collins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rick Collins Affiliation: Jun. 16, 2026 Richard L Collins retired, respectfully request the SEC to retain the quarterly reporting requirement.

Rick Fermin — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rick Fermin Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please reconsider the proposed rule, quarterly reports are vital to small investors like myself. It's one of the few reliable tools retail investors have to reliably qualify companies and make sound

investments decisions.

Rick Jenkins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rick Jenkins Affiliation: Jun. 16, 2026 Don't ef with our money anymore!

Sent from my iPhone

Rick Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rick Johnson Affiliation: Jun. 16, 2026 Stop this now

Sent from my iPhone

RICK MASHISKA — Jun 16, 2026
Subject: S7-2026-15 From: RICK MASHISKA Affiliation: Jun. 16, 2026 Does the gov not realize that holding CEOs accountable has worked for 20+ years? As a student of accounting and a former cost center manager for the DOJ, I hope Congress comes to their senses and realizes that you cannot dregulate industries steeped in greed. Personal accountability for CEOs has proven to be effective!

Rick Schrenker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rick Schrenker Affiliation: Jun. 16, 2026 Continuing to rip up social contracts between the various classes in a society has never turned out well. When working people see their life savings decimated by rule changes that benefit the privileged few, they only put up with it for so long before acting in response. This has bern history's lesson for a millennium.

We have lived in a relatively peaceful state for only a few decades. The issue facing the SEC is the degree to which it feels it can move the needle without destabilizing the social equilibrium. It's really that simple.

The Declaration of Independence put it succinctly:

"Prudence, indeed, will dictate that Governments long established should not be changed for light and transient causes; and accordingly all experience hath shewn, that mankind are more disposed to suffer, while evils are sufferable, than to right themselves by abolishing the forms to which they are accustomed. But when a long train of abuses and usurpations, pursuing invariably the same Object evinces a design to reduce them under absolute Despotism, it is their right, it is their duty, to throw off such Government, and to provide new Guards for their future security … "

i do not want to see us descend into civil war. The business of America IS NOT BUSINESS. It is the construction of an alwaysximperfect but always striving for pefect community bonded by the words cited immediately prior to those quoted above:

“We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed … “

Please hold this in mind as you make your decision regarding quarterly versus semi-annual reporting, or any decision impacting the community that is this nation, for that matter.

Rick Schrenker
Retired Clinical Engineer
North Reading, MA
****

Rick Schrenker
10 Caroline Road
North Reading MA 01864
339-293-7933

“Everything that is done
Is done by hope”
- Martin Luther

Rick Teplitz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rick Teplitz Affiliation: Jun. 16, 2026 We need the info. Period.
Richard Teplitz
Retired investor
How do YOU make decisions?

Rick Teplitz
310-704-3361 Mobile
rteplitz@earthlink.net

Rick W — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rick W Affiliation: Jun. 16, 2026 Corporations for decades, with quarterly reporting, have managed to hide financial cracks. I can only imagine if they were to be given another 3 months to hide flaws while projecting financial strength to the shareholders. Don’t trust Corporations when it comes to financials and transparency, to do it on their own

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Rickey Phillips — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rickey Phillips Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

I swing trade and I might be in a trade for a few months at a time and this would be highly damaging to my strategy and valuing the stocks have company's correctly. This cannot be allowed and has an upside that is clearly only for institutional investors and companies in general. Do not do this.

RICKY FLORES — Jun 16, 2026
Subject: S7-2026-15 Comment From: RICKY FLORES Affiliation: Jun. 16, 2026 I oppose the the reduction of reporting. Transparency and confidence in the market is needed now more than ever. There is no benefit for the individual investors for any reduction whatsoever particularly when it clear that there is an escalation in the suspicion of insider trading.

Sent from my iPad

Ridlon Kiphart — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ridlon Kiphart It is crucial to both opacity and trust that financial reporting of public companies continue on a quarterly basis. There is real world evidence that reducing reporting to a semi annual basis does not increase nor improve longer term, C-suite driven corporate planning. In addition, quarterly reporting is very important to retail investors as a primary source of decision data that helps to (somewhat) level the playing field between retail investors and institutional investors. There is every reason to continue reporting on a quarterly basis.

Rigo Guerrero — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rigo Guerrero Affiliation: Jun. 16, 2026 In order to make educated investments, we investors-consumers need quarterly reporting.
Stop making Bad changes, and help the people.

Respectfully,
Rigo Guerrero/SATXBiz.com
IT Consultant, 210.325.1523

Please SMS/text before calling!

Rilea — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rilea Affiliation: Jun. 16, 2026 As a retiree, monitoring my investments is a critical component in managing my day to day living. Semi annual reporting could be devastating to me by not giving me the information needed in a timely manner. For companies it would be much worse. Financial and accounting software is capable and efficient enough to continue reporting quarterly.
Dont try to fix that whitch is not broken.

Thank you
Rile Moyer, Director, HR retired

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

RITA CAVAGNARO — Jun 16, 2026
Subject: S7-2026-15 Comment From: RITA CAVAGNARO Affiliation: Jun. 16, 2026 It sounds like another way for the rich to get richer at the expense of
working class Americans.Keep the reports quarterly!

Sent from my iPad

Rita Fleck — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rita Fleck Affiliation: Jun. 16, 2026 Will you fercrissake stop stealing from me???

Rita Fleck

Rita Meuer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rita Meuer Affiliation: Jun. 16, 2026 It's this another, hide the files in the bathroom thing?

Rita Quick — Jun 16, 2026
Subject: SEC trying to pull another fast one.S7-2026-15 Comment From: Rita Quick Affiliation: Jun. 16, 2026 We already have enough crooked, far right-wing bureaucrats stealing our money as it is. Honestly, I think they should have to change their reporting to once a month or at the very least once every two months.

Yahoo Mail: Search, Organize, Conquer

Ritwick Chatterjee Director — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ritwick Chatterjee We need to have access to quarterly reporting for better transparency and to make informed decisions. It's important for safeguarding retail investor interests.

RJ — Jun 16, 2026

Subject: S7-2026-15 Comment From: RJ Affiliation: Jun. 16, 2026 Keep the quarterly reports.

Rob — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rob Affiliation: Jun. 16, 2026 Am end to quarterly report is only a beginning fraud. Have common sense. Preserve quarterly reporting.

Rob Andrews — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rob Andrews Affiliation: Jun. 16, 2026 Keep Quarterly Reporting requirements, it is critical for financial stability and economic growth!

Rob Andrews

Rob Emenecker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rob Emenecker Affiliation: Jun. 16, 2026 This is an egregious misstep if allowed. Publicly traded companies are just that — PUBLIC. If anything they should be required to have even greater transparency to shareholders like myself.

This proposed rule must not be allowed.

Robert Emenecker
Software Engineer

Rob Hamby — Jun 16, 2026
Subject: S7-2026-15 From: Rob Hamby Affiliation: Jun. 16, 2026 Robert Hamby, retired, Greendale, WI.
I believe this needs to stay on quarterly reporting basis to prevent fraud and protect investors.

Sent from my iPhone

Rob Pfister — Jun 16, 2026
Subject: S7-2026-15 From: Rob Pfister Affiliation: Jun. 16, 2026 To whom it may concern, the republican party has foisted upon the nation an administration that is blatantly eviscerating the laws, policies and social programs that hold our country together for THEIR OWN PERSONAL FINANCIAL GAIN. Now the SEC is saying , Wait hold my beer, let us show the world what we can do with the life savings of every single American who thought that they were doing the right thing by investing their hard-earned money for retirement. Implementing semi-annual filings for companies on the stock exchange will unleash widespread copycat corruption from GROSSLY OVER PAID CEO'S TRYING TO ONE UP THE TRUMP ADMINISTRATIONS OVERTLY OBNOXIOUS FEATS OF CORRUPTION! Sincerely yours, Rob Pfister, retired blue collar worker, Gurnee IL.

Rob Wright — Jun 16, 2026
Subject: S7-2026-15 From: Rob Wright Affiliation: Jun. 16, 2026 Keep the transparency. We need to be able to keep the SEC HONEST!!!!! You are allowing a rogue administration to ROB this country BLIND!!!!! WE NEED to see what is happening!!! No shell games from you thieves!!!

Robb W — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robb W Affiliation: Jun. 16, 2026 Robert Wijnhausen, VP of Quality, Guild Mortgage.

As someone who invests, the quarterly reporting requirement is incredibly important for many reasons:
updated information to keep me current on the companies who are either using my money or are companies I wish to invest in based on said reporting.
It allows me to make better choices with my money and retirement funds.
This is something companies are doing, internally, already. Reporting to the public is not a cost-heavy maneuver, unless they aren't reporting honestly. And that's at the heart of my opposition to this change; loosening the reins in any way opens the door to institutionalized shady practices that some companies WILL take advantage of (have we forgotten Enron already?).
Quarterly public disclosure allows the retail traders to lose less ground to the insiders, as well. The field is already tilted against the retail trader. This makes it even more lopsided. For that reason, and all the others, this change simply cannot be made.

Thank you

"If you think technology can solve your security problems, then you don't understand the problems and you don't understand the technology."
~Bruce Schneier

Robbie Kohart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robbie Kohart Affiliation: Jun. 16, 2026 Quarterly reporting is key to the financial health of not only the invested public but also to the companies doing the reporting. I do not support a change to bi-annual reporting. I am Robbie Kohart, I work as a Project Manager in the Restoration Services industry.

Robbie Paul — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robbie Paul Affiliation: Jun. 16, 2026 As an investor, as a CPA. Keeping reporting quarterly and relevant... very important for small investors.... we need the info. We rely on it being relevant...

Robert Blumenthal — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Robert Blumenthal Affiliation: Jun. 16, 2026 Quarterly reporting for public companies is essential for transparency that is vital for investors. Companies need to have the guts to plan for long term goals, not to try to make each quarter look good, but explain why and how they are working for long term value. Investors need to be sophisticated enough to understand this. But companies' economic transparency is the most essential. Please, do not go back to semi-annual reporting.
Robert Blumenthal
Jefferson, Maryland

Sent from my iPhone

Robert Blyman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Blyman Affiliation: Jun. 16, 2026 This will align with the criminal dictator that runs the country.

Yahoo Mail: Search, Organize, Conquer

Robert Bolam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Bolam Affiliation: Jun. 16, 2026 Keep the quarterly reports. How else will plain investors like us not get trampled by the insiders. I'm retired and can't afford to be at the mercy of large investors. Robert Bolam. Retired

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Robert Brunner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Brunner Affiliation: Jun. 16, 2026 Robert G Brunner Jr, The books should be open as to make sure everything is honest and can be inspected by anyone who wants to check them. I'm

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Robert Bunting — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Bunting Affiliation: Jun. 16, 2026 Those that ignore history are condemned to repeat it. ie Enron all the way back to Ponzi

Sent from my iPhone

Robert Carriere — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Carriere Affiliation: Jun. 16, 2026 Quarterly reporting. How about monthly reporting. Let's do reporting monthly.

Get Outlook for iOS

Robert Clayton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Clayton Affiliation: Jun. 16, 2026 My vote is for SEC reporting to remain quarterly

Big Government is killing this Country

Robert S. Clayton
6105 Hedgecock Circle
Apt 1 A
High Point, NC 27265

Cell # 757-636-8397

Robert Cohen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Cohen Affiliation: Jun. 16, 2026 Quarterly reporting is vital to a healthy market and economy. Don't take it away.
Robert Cohen, Retiree, email is robtcohen@gmail.com and I live in San Diego

Robert Cohen

Robert Cook — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Cook Affiliation: Jun. 16, 2026 Never permit less reporting.

Sent from my iPad

Robert Crawford — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Crawford Affiliation: Jun. 16, 2026 I think we need and should continue the quarterly reporting !!

Sent from my iPad

Robert D. Carver — Jun 16, 2026
Subject: S7-2026-15 From: Robert D. Carver Affiliation: Jun. 16, 2026 Quarterly reports are essential for tax purposes and for investors.

Robert Davidson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Davidson Affiliation: Jun. 16, 2026 Another attempt by this administration to further loosen the reins on Wall Street corporations for their benefit! 🤮

Sent from my iPhone

Robert Duddy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Duddy Affiliation: Jun. 16, 2026 We have spent a life time saving money. Please keep the results quarterly instead allowing a six month window to hide poor results. Thank you, Robert Duddy, retired.

Sent from my iPad

Robert E. Morris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert E. Morris Affiliation: Jun. 16, 2026 Keep quarterly! It keeps stockholders informed.

Robert Elder — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Robert Elder Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: PLEASE DO NOT change the rules regarding reporting periods on listed stocks. Extending the time period just gives more time to hide poor results and poor decisions from retail and retired investors like myself. This DOES NOT have positive results for investors and I believe will end badly for most folks involved. DO NOT pass Rule S7-2026-15.

Robert Farris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Farris Affiliation: Jun. 16, 2026 Your ruling would make it very difficult, if not impossible, for individuals and small companies/organizations to compete for the best stock purchase opportunities.

Robert Fredrickson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Fredrickson Affiliation: Jun. 16, 2026 We need to stay as current as possible on reporting. Leave the reporting as is.

Robert Gadson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Gadson Affiliation: Jun. 16, 2026 Robert Gadson. I'm retired. A proposed switch from quarterly reports to semiannual matters because the former keeps investors better informed. Who's the nitwit who thought it a swell idea for investors to know less about what their money's doing, has done, or may do?

Robert gomez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert gomez Affiliation: Jun. 16, 2026 We should not reduce accountability.
If anything we should make it monthly.
It’s best for the consumer and investors.
Do not lengthen the reporting period.

Robert Heinsheimer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Heinsheimer Affiliation: Jun. 16, 2026 Keep the reporting as it is. Do not go back to reporting twice a year.

Sent from my iPhone

Robert J. Gaiter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert J. Gaiter Affiliation: Jun. 16, 2026 There is no need to create yet another method or “loophole” for corporate greed and tax evasion.
Robert J. Gaiter, CI Special Agent, US Army & DoD (retired)

Sent from my iPad

Robert Jump — Jun 16, 2026
Subject: S7-2026-15 From: Robert Jump Affiliation: Jun. 16, 2026 SEC rules are designed to protect investors, whether they're professional brokers or not. This new proposal removes accountability from the current quarterly reporting or signing of quarterly financial statements by the CEO's of publicly traded companies.

Sincerely,

Robert A. Jump, retired individual investor
Ukiah, CA 95482

ROBERT KUCHLEWSKI — Jun 16, 2026
Subject: S7-2026-15 From: ROBERT KUCHLEWSKI Affiliation: Jun. 16, 2026 Quarterly accounting, stop fraud

Sent from my iPhone

ROBERT LEWIS — Jun 16, 2026
Subject: S7-2026-15 Comment From: ROBERT LEWIS Affiliation: Jun. 16, 2026 Quarterly no insider

moves

Sent from my iPhone

Robert Lower — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Lower Affiliation: Jun. 16, 2026 This is a preposterous idea. Do not end quarterly reporting

Rob Lower
Director of Premium Seating
Ruoff Music Center
Everwise Amphitheater
Murat Theatre at Old National Centre
317-716-7252

Robert Miller — Jun 16, 2026
Subject: S7-2026-15 From: Robert Miller Affiliation: Jun. 16, 2026 Robert Miller, Construction Inspector, MD. This matters because it holds companies accountable to their shareholders. As the country moves completely away from pensions to investment retirement plans more Americans across all walks of life are risking their entire future on corporation benevolence. That is inherently flawed, as corporations have no moral obligations. Rather than extending reporting, the SEC should be shortening it to monthly. While a six month review may serve the wealthy few on the corporate board, it can devastate the general shareholder membership. When the greater mass of investors fall, so shall the nation.

Get Outlook for Android

Robert Muhme — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Muhme Affiliation: Jun. 16, 2026 Don’t do it, leave it quarterly, don’t listen to Washington, it’s trying to take us down in every way possible.

Sent from my iPhone

Robert Nelson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Nelson Affiliation: Jun. 16, 2026 Leave it alone!!! Continue with the current system!!! We don't need another Enron!!!

Robert Oeser — Jun 16, 2026
Subject: S7-2026-15 From: Robert Oeser Affiliation: Jun. 16, 2026 Quarterly reporting is a standard business practice and the frequency is a guard

against errors and omissions.

Robert Oeser
robt.oeser@gmail.com
518-505-9031

Robert Pinnell — Jun 16, 2026
Subject: S7-2026-15 From: Robert Pinnell Affiliation: Jun. 16, 2026 Keep quarterly CEO financial certification! It matters
Red to me because opaque corporate financials enable fraud.

R. Pinnell, Retired Navy, Carlisle PA.

Sent from my iPad

Robert Quinn-O'Connor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Quinn-O'Connor Affiliation: Jun. 16, 2026 Robert Quinn-O'Connor
Investor
I need information to make smart investing decisions. Companies and insiders shouldn't have more info than stock holders.i am agai st this as rule change.

“Be patient toward all that is unsolved in your heart and try to love the questions themselves, like locked rooms and like books that are now written in a very foreign tongue. Do not now seek the answers, which cannot be given you because you would not be able to live them. And the point is, to live everything. Live the questions now. Perhaps you will then gradually, without noticing it, live along some distant day into the answer.”
— Rainer Maria Rilke

Go green. Consider the environment before printing this email.

Robert Rosenthal — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Rosenthal Affiliation: Jun. 16, 2026 Stop the steal!!

Sent from my iPhone

Robert Schuricht — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Schuricht Affiliation: Jun. 16, 2026 Quarterly reporting is best. Don't repeat past, failed mistakes. I study reports daily to make informed investment decisions. My family counts on me, and I count on transparency, not deception. Thank you!
RS
San Francisco

Robert Schuricht — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Schuricht Affiliation: Jun. 16, 2026 Quarterly reporting is best. Don't repeat past, failed mistakes. I study reports daily to make informed investment decisions. Keep the transparency. My family is counting on me, and I on you.
Thank you!
RS
San Francisco, CA

Robert Slote — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Slote Affiliation: Jun. 16, 2026 Can you explain the benefit of shielding this financial information for an additional period of time to six months will provide to me as an individual citizen and investor? I thought the government was supportive of broader transparency.
Thank you
Robert Slote
rslote@gmail.com

Sent from my iPhone

ROBERT STACK — Jun 16, 2026
Subject: S7-2026-15 Comment From: ROBERT STACK Affiliation: Jun. 16, 2026 I'm Robert Stack , retired and need to know how my money is doing . Quarterly reports are good , the more often the better . Totally against only 2 reports per year . Being elder I'm not a computer wiz and I try to stay away from online accounts /staements/reoorts cause so many scams are out there to steal from the seniors . You need to Keep the companies as honest as possible !! How has all these elected officials forgotten they work for the people and NOT coorperations ??

Sent from my iPhone

Robert Tichy — Jun 16, 2026
Subject: File No. S7-2026-15 From: Robert Tichy Removal of the requirement to file 10-Q is a mistake. Already the SEC lost control over the factuality, intention, disingenuousness of what C-Suite executives can say about their companies on social media; to remove the requirement to file a TRUTHFUL and accurate 10-Q is to make markets even more susceptible to unregulated commentary, aka "rumor and snake oil". It is the job of the SEC to require truthful filings and to

enforce via actions against filings that are false. Removing those events just makes everything less truthful and invetsors will gradually lose more and more confidence in what US markets represent to the world.

Robert Vaughn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robert Vaughn Affiliation: Jun. 16, 2026 Quarterly reporting should continue.

Sent from my iPhone

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robert walsh — Jun 16, 2026
Subject: S7-2026-15 Comment From: robert walsh Affiliation: Jun. 16, 2026 Quarterly reporting is necessary to keep investors aware of finical information.

Sent from my iPad

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robert wehrle — Jun 16, 2026
Subject: S7-2026-15 Comment From: robert wehrle Affiliation: Jun. 16, 2026 Please protect the shareholders so that these companies can’t hide their business from the public.

Sent from my iPhone

Robert Weisfeld — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robert Weisfeld Affiliation: Jun. 16, 2026 Come on, SEC. U know better than this! Play fair.

Charles R. Weisfeld
Retired newspaper editor

Sent from my iPhone

ROBERTA BALES — Jun 16, 2026
Subject: S7-2026-15 Comment From: ROBERTA BALES Affiliation: Jun. 16, 2026 If it isn't broken leave it alone! You alwaysvstick your nose into none of your business!

Roberta Bennett — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Roberta Bennett Affiliation: Jun. 16, 2026 I'm a retired admin. & it's very important for me to see quarterly reports on any investments I've made. It can literally mean the difference between my living comfortably or having to return to work because it was cheaper & more convenient for a company to keep results hidden.

Thank you.

Roberta Bennett,
dental admin,
Surprise, AZ

Roberta De Merit — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roberta De Merit Affiliation: Jun. 16, 2026 Veiled attempt by Chump administration to cover bad news and you are enabling!

Roberta De Merit

Roberta Echelson — Jun 16, 2026
Subject: S7-2026-15 From: Roberta Echelson Affiliation: Jun. 16, 2026 This is Please continue with the quarterly reporting. It is crucial to prevent companies from reverting to their previous dishonest practices. As a retired senior concerned about potential Social Security cuts, safeguarding our assets is of utmost importance. This is not a game. It is a matter of Life & Death.

Yahoo Mail: Search, Organize, Conquer

Roberta Traband — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roberta Traband Affiliation: Jun. 16, 2026 No!!

Sent from my iPhone

Robin Carr — Jun 16, 2026
Subject: Quarterly Reporting From: Robin Carr Affiliation: Jun. 16, 2026 Please keep Quarterly reporting and the penalties for false statements. My small investments are critical to me and my family, especially as we are retired. SEC, you must not allow slack reporting to hide malfeasance or deceit by way of not reporting. John R. Carr, formerly Research and Development in food manufacturing.
Sent from my iPhone

Robin Ellison — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Ellison Affiliation: Jun. 16, 2026 HIDING financial information is because Fraud has longer to HIDE. STOP MAKING IT EASIER for TRUMP LIKE

persons to STEAL MONEY FROM OTHERS...usually poor people who will never had money to invest.

Robin Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Johnson Affiliation: Jun. 16, 2026 As a retiree after 32 years of Federal service I oppose this change. Cutting transparency serves the interests of those who want to hide their wrongdoing. That may work for the rich but it will devastate the investments that are essential to working people, retirees and the economy. Government needs to serve the people, not corporations.

Robin Lorentzen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Lorentzen Affiliation: Jun. 16, 2026 Keep the SEC Quarterly Report!

Robin Shufelt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Shufelt Affiliation: Jun. 16, 2026 Keep the reporting quarterly. It helps companies stay honest. Thank you.

Robin Wetzel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robin Wetzel Affiliation: Jun. 16, 2026 As an individual with investments, Quarterly reporting allows myself and other investors and companies to keep track and make informed decisions. Reducing this requirement only reduces confidence in investments, companies and the system overall.

Robin White — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin White Affiliation: Jun. 16, 2026 Robin Pongratz, retired, investor. I rely on my reviews of filings to ensure that the investments I hold and the trades I make are informed ones and not just based on headlines. The income I make from investing pays for my home, my car, my healthcare and the food on my table. Keep the filings quarterly!

Written by a Robin on the go

Robin Wiesneth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Wiesneth Affiliation: Jun. 16, 2026 Insider trading is already rampant and unprosecuted. Now you want to give corporations six months to cook their books while owners of common stock are left unaware until it’s too late?
Maintain current quarterly reporting standards. Corporations can afford to hire a few accountants.

Robin Zeplin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Robin Zeplin Affiliation: Jun. 16, 2026 Please keep transparency and quarterly reporting. We've had enough of corruption in big business.

Robin Zeplin
Zeplinrobin@gmail.com

Robyn Dennis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Robyn Dennis Affiliation: Jun. 16, 2026 No! This is not a good idea. I strongly urge the SEC to retain quarterly reporting. This is necessary to inform investors and regulators of information in a timely manner.

Rob's Comcast — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rob's Comcast Affiliation: Jun. 16, 2026 Rob McCarthy, retiree. How in the world is providing more time between reports going to help eliminate waste and fraud? It won't it opens the door for even greater corruption of our financial and political complexes

Sent from my iPad

Rochelle Funderburg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rochelle Funderburg Affiliation: Jun. 16, 2026 There is no good reason to change reporting requirements. Transparency is key. Do not give companies time to hide bad results or fraud

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Rock Davidson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rock Davidson Affiliation: Jun. 16, 2026 I am a federal retiree. I spent my career designing, maintaining, and reporting progress, changes, and implementation. Why not do the same with SEC reports? Finances are important especially retirees who are dependent on their retirement accounts.

Rodger Carper — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rodger Carper Affiliation: Jun. 16, 2026 I hope you reconsider your position on quarterly filings. I am a very small retail investor and I rely on the quarterly filings to make investment decisions that affect my family's income greatly.

Rodger Shaver — Jun 16, 2026
Subject: File No. S7-2026-15 From: Rodger Shaver The SEC should not stop requiring quarterly reports. The financial information the reports provide investors allows them to make informed decisions. The only people to benefit from infrequent reports are those with inside information.

England tried biannual reports and there was no increase in long term investment by businesses.

Roger Bennett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roger Bennett Affiliation: Jun. 16, 2026 Quarterly is more transparent.

Sent from my iPhone

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roger keime — Jun 16, 2026
Subject: S7-2026-15 From: roger keime Affiliation: Jun. 16, 2026 White collar crime is still a crime and the Sherman Antitrust Act has been ignored for far too long

Sent from my iPhone

Roger Thatis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Roger Thatis Affiliation: Jun. 16, 2026 Dear SEC Representative,

As a former executive within large, complex businesses, I understand the perceived burden of frequent reporting; however, I disagree with the proposed rule change.

Quarterly financial reporting enables shareholders and prospective investors to better manage their stakes. Furthermore, it prompts management to improve tactical plans while reducing incentives for the undisclosed diversion of funds. This transparency ensures efficient management and provides peace of mind for all stakeholders involved.

Thank you,

Roger Thatis
Retired COO

Roger Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roger Williams Affiliation: Jun. 16, 2026 It is vitally necessary that we retain quarterly reporting. It displays a clear picture of what may be happening with aacompany before it's irreversible.
Roger Williams
Engineer
ABC Television

Rogue Robertson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rogue Robertson Affiliation: Jun. 16, 2026 Stop the robbery!

R. Robertson

Rohana Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rohana Rice Affiliation: Jun. 16, 2026 Like all ethical and competent oversight, quarterly reporting is absolutely necessary. If the SEC is not capable of protecting investors' interests, we will look elsewhere for competent oversight and management of our investments. A break in this mandate will undermine our economy in a devastating way. We are already seeing the corruption that high risk, wealthy and insider parties are willing to commit. Rohana Rice, retired Financial Controller

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Rohana Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rohana Rice Affiliation: Jun. 16, 2026 Like all ethical and competent oversight, quarterly reporting is absolutely necessary. If the SEC is not capable of protecting investors' interests, we will look elsewhere for competent oversight and management of our investments. A break in this mandate will undermine our economy in a devastating way. We are already seeing the corruption that high risk, wealthy and insider parties are willing to commit. Rohana Rice, retired Financial Controller

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Roma Mansukhani — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roma Mansukhani Affiliation: Jun. 16, 2026 We the people need visibility into how the company is performing and the quarterly reporting keeps every one on their toes. These days there is so much fraud everywhere that according to President Regan’s words - Trust but verify!

Sent from my iPad

Roman Munoz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roman Munoz Affiliation: Jun. 16, 2026 Roman Munoz, EMS, Managing a substantial dividend account, I find it unacceptable to wait six months without knowing if my fair value will be distributed. Insider information being kept away from retail is quite un-American.

Ron Bock — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ron Bock Affiliation: Jun. 16, 2026 Leave reporting as it is today. We don’t go back.

Ron Bock

Ron Cross — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ron Cross Affiliation: Jun. 16, 2026 It was a disaster in 1955.
If enacted, it will be a fusaster in 2026
That is one mistake we do not want or need to repeat.

Ron Davis — Jun 16, 2026
Subject: S7-2026-15 From: Ron Davis Affiliation: Jun. 16, 2026 They did the crime make them do the time.

Sent from my iPhone

Ron F — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ron F Affiliation: Jun. 16, 2026 Don't mess with what we have now. If anything with the way everything is computerized these days it should be possible to post earnings every month.

Ron Ftwo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ron Ftwo Affiliation: Jun. 16, 2026 Should be ready every month.

Ron Walker — Jun 16, 2026
Subject: : File #: S7-2026-15 Maintaining Quarterly Reporting From: Ron Walker Affiliation: Jun. 16, 2026 Subject: Input on SEC Proposal: Maintaining Quarterly Reporting Requirements
File Number: S7-26-18

Dear SEC Office of the Secretary,

I am writing to provide my public comment on the Commission's recent proposal to permit optional semiannual reporting for public companies.

As a market participant, I strongly advocate for the retention of mandatory quarterly reporting (Form 10-Q). Quarterly disclosures are essential for maintaining market transparency, detecting emerging financial risks, and ensuring corporate management remains continuously accountable to shareholders. While reducing reporting frequency might decrease administrative costs for some public companies, doing so for all risks sacrificing the timely flow of critical data that investors rely on for sound decision-making.

I urge the Commission to ensure that regular quarterly financial updates remain the standard, or that companies opting to continue quarterly reports face no regulatory disadvantages.

Sincerely,
Ronald K. Walker, DDS

Phoenix, AZ 85048

Ron Welsch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ron Welsch Affiliation: Jun. 16, 2026 I am past the age of earning a living by my labor. My assets are invested in corporations, through mutual funds. I need my funds to be secured by my agents, the corporate business, AND federal overseers watching out for MY dear interests.

To affect the quality of the day, that is the highest of the arts. (HDT)

Ron Westphal Motley Fool Community" — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ron Westphal We need more information not less!

Ronald F. Ahles None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ronald F. Ahles I disagree with only semiannual financial reporting. Leave the system the way it is.

Ronald Gilman — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ronald Gilman I am against the move to reduce reporting requirements for public companies.

Ronald Rushing — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Ronald Rushing Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As an investor, if my investments no longer provide information to investors about their performances as my investment than they will seek to be my investment. If the investment rules change so do my investments.
Please do not change the rules.
THANK YOU,
Ronald Rushing

Ronald Wright — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ronald Wright Affiliation: Jun. 16, 2026 Please retain quarterly reporting.

Sent from Ronald L. Wright
Financial Advisor
Voya Financial Advisors, Inc.
36181 East Lake Road, Suite 139
Palm Harbor, Fl 34675-3142
Cell 727-692-8296
Fax 727-245-8082

Ronald.Wright@voyafa.com

Supervisory Office:
5310 Cypress Center Dr., Suite 125
Tampa, Fl 33609
Phone: 813-281-3743
Investment adviser representative and registered representative of, and securities and investment advisory services offered through Voya Financial Advisors, Inc. (member SIPC).

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Ronda D — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ronda D Affiliation: Jun. 16, 2026 Gives more time for fraud which this administration promotes and awards!

Get Outlook for iOS

Ronnie Faist — Jun 16, 2026
Subject: S7-2026-15 From: Ronnie Faist Affiliation: Jun. 16, 2026 Keep the quarterly CEO signing accountability

Sent from my iPhone

Ronnie Zawistowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ronnie Zawistowski Affiliation: Jun. 16, 2026 Keep the quarterly reports.

Ronnie Zawistowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ronnie Zawistowski Affiliation: Jun. 16, 2026 Keep the quarterly reports.

Keep the quarterly reports

Rosa Watson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rosa Watson Affiliation: Jun. 16, 2026 I as an investor need to know a company's financial earnings every quarter. Do not change to six-month reporting.
Rosa Watson

Sent from my iPhone

Rosalie Eisen — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rosalie Eisen Affiliation: Jun. 16, 2026 I have worked hard my entire life, and I'm now retired. I cannot afford to live with the results that are likely to happen if this law to return to semi annual reporting passes. This only again helps the rich and not the majority of Americans.
Vote no on these changes.
thank you, Rosalie Eisen, Amherst, Massachusetts

Sent from my iPhone

Rosann Ferri — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rosann Ferri Affiliation: Jun. 16, 2026 As a concerned investor, and a registered nurse based in Port St. Lucie, FL, I am writing to express profound concern regarding any potential proposals to alter corporate financial reporting requirements from quarterly to semi-annual. For individuals diligently managing their retirement portfolios, the consistent availability of timely and comprehensive financial information is absolutely critical for making informed and effective investment decisions.

Reducing the frequency of mandatory corporate disclosures to just twice a year would severely compromise investors' capacity to accurately monitor the financial health and performance of companies. In today's rapidly evolving economic landscape, relying on data that could be up to six months old introduces an unacceptable level of risk. Decisions based on such outdated figures could lead to significant financial missteps, thereby jeopardizing long-term investment strategies and eroding market confidence. This diminishment of transparency would undoubtedly create considerable uncertainty, rendering it exceptionally challenging for investors to manage their assets prudently.

Moreover, a shift away from quarterly reporting could undermine the foundational principles of market integrity and corporate accountability. It risks obscuring vital operational and financial trends, which are indispensable for both individual investors and professional market analysts. Historical evidence and established practices have consistently affirmed that regular, frequent reporting is a cornerstone of robust capital markets, providing the necessary oversight and data points for fair and informed participation. Less frequent reporting has been repeatedly linked to reduced market efficiency and has proven detrimental to the interests of shareholders.

Therefore, I strongly advocate for the preservation of mandatory quarterly financial reporting. Maintaining these current standards is essential to uphold transparency, facilitate truly informed investment choices, and safeguard the financial interests of all shareholders and the broader investment community. This measure is crucial for fostering a trustworthy and efficient investment environment.

Rose Brenner — Jun 16, 2026
Subject: S7-2026-15 From: Rose Brenner Affiliation: Jun. 16, 2026 It’s important to require quarterly reports to keep on top of how well or poorly the corporation is being managed. Internally, they would be foolish to go six months without evaluating their financial health- and as they will be tracking their financials as they have always done- reporting those results should remain quarterly as they’ve been required for decades now. Investors have a right to see what is happening, so they have the information necessary to make good financial decisions regarding those investments. If changes need to be made to get a corporation back on track it’s vital information for all to have access to these reports in a timely manner.

Sent from my iPhone

Rose Crosby — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Rose Crosby Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: all investors no matter how large or small need to be able to get daily information on all stocks. the stock report daily that we see online are necessary for everyone to be

able to make an informed, timely decision making on investments. We need more transparency in all aspects of the investments not less.

Rose Grimm-hoerner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rose Grimm-hoerner Affiliation: Jun. 16, 2026 We need quarterly reports for transparency as to what is happening with our money!

Thanks and have a great day!

Rose Hoerner

Sent from my iPhone

Rose Jimenez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rose Jimenez Affiliation: Jun. 16, 2026 I am Rose Jimenez-Heimann, Fort Collins Colorado. Keep the reporting quarterly! Dont keep us in the dark!

Rose Pysh — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rose Pysh Affiliation: Jun. 16, 2026 Quarterly reporting is a must. Investors have a right to see how their investments are doing and to make changes if necessary. Receiving information twice per year is insufficient. Quarterly reporting provides more transparency and is necessary.

Rose Rooney — Jun 16, 2026
Subject: S7-2026-15 From: Rose Rooney Affiliation: Jun. 16, 2026 Fraud lives in exactly those gaps: HealthSouth's books were faked one reporting deadline at a time, and it was a certification deadline that finally broke the scheme open. Keep the rule in place!

Rose Splan-Kopacz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rose Splan-Kopacz Affiliation: Jun. 16, 2026 You are opening a door to tax fraud. Taxpayers don't get that luxury. Current accounting and tax principles need to be respected for all.

Rose Splan-Kopacz — Jun 16, 2026
Subject: S7-2026-15 From: Rose Splan-Kopacz Affiliation: Jun. 16, 2026 Joe off the street wouldn't get this break. They need to serve their time.

Rose V — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rose V Affiliation: Jun. 16, 2026 PLEASE protect investors - keep it to quarterly reporting!

Thank you for listening,
RmV

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roselps2 — Jun 16, 2026
Subject: S7-2026-15 Comment From: roselps2 Affiliation: Jun. 16, 2026 Seriously? Do We The People need to be slammed even more? No, this is not a "Government " proposal change, but the GREED is! As a tax payer, as a US citizen, the days of fraud, decite, and just rampant greed are over. If your business cannot operate profitability without have to be dishonest about it, then your business deserves to fail. Taxpayers are done with having the burden dumped upon our shoulders. This proposed SEC ruling would allow companies to hide their dishonesty, hide their corruption, and ultimately this will all fall upon the taxpayers. The amount of fraud that has been discovered across the United States in the last 2 years will ultimately prove miniscule to the amount that will finally be exposed. Allowing such a rule change will allow even more dishonest, greedy people to steal money from anyone and everyone. My name is Steven Phelps, I am a retired business owner. I look at what has become of this world, this day and age, and wonder, Just who benefits from such a bad change thus ruling would eventually create. Strike it down, tell the individuals/companies who are asking for this to be honest.

Sent from my Galaxy

Rosemary Brent — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rosemary Brent Affiliation: Jun. 16, 2026 Enough corruption in this country! Keep quartly reporting.

Rosemary Matney — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rosemary Matney Affiliation: Jun. 16, 2026 I need to see and know what my investments are doing quarterly, not semi or even annually.
What’s wrong with these people!!!

Sent from Rosemary's iPhone

Rosemary Saylor — Jun 16, 2026

Subject: S7-2026-15 From: Rosemary Saylor Affiliation: Jun. 16, 2026 Why should insiders benefit while ordinary citizens lose money? VOTE NO!!!

Yahoo Mail: Search, Organize, Conquer

Rosemary Sobotor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Rosemary Sobotor Affiliation: Jun. 16, 2026 Keep the quarterly.

Rosemary Titus — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rosemary Titus Affiliation: Jun. 16, 2026 Rosemary Titus Retired This would devastate our retirement!

Rosie Lundquist — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rosie Lundquist Affiliation: Jun. 16, 2026 Rosie Lundquist Retired teacher Iowa i I vote.On the advice from my trusted financial advisor, I strongly encourage quarterly reporting. Corporate boards are far more concerned with profit margins than they are my IPERS retirement. Quarterly reports will protect me. History is an unforgiving teacher; study the history and act accordingly.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ross Eddy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ross Eddy Affiliation: Jun. 16, 2026 NO WAY!!!

Roscoe Edney
Sound Services LLC
Rosseddy520@gmail.com
3524310172

Ross Haymes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ross Haymes Affiliation: Jun. 16, 2026 Asa former Investor Relations Director, I was involved in the development of our quarterly report to the public. It was a great deal of work, but it kept us disciplined, and kept everyone informed. I am against less frequent reporting.

Sent from my iPad

Ross Keegan — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ross Keegan Allowing companies to move to semi annual financial reporting versus quarterly is detrimental to the individual investors like myself. This change would allow companies to hide information for an extra that could potentially swing stock prices violently in one direction or another. It also presents the opportunity for more fraud within publicly traded companies as they will not have to be as transparent with the direction of the company through their fiscal years. More information on a regular basis holds publicly traded companies accountable to their shareholders and allows for individual investors to make more informed decisions on their portfolios.

Ross Polk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ross Polk Affiliation: Jun. 16, 2026 I do not want to change the reporting period-you know the history-do the right thing and maintain the status quo-

Sent from my iPhone

Ross Wagner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ross Wagner Affiliation: Jun. 16, 2026 Systems are set up for quarterly reporting. What would be the rationale for semi annual? We all know rocking the boat can sink it. If quarterly is such a burden to a publicly traded company, they can do without my money. Ross Wagner former CFO, CEO, UCLA Econ

Get Outlook for iOS

Roxanne CHENEY — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Roxanne CHENEY Affiliation: Jun. 16, 2026 We tried this in the 50s. It did not work. Our stocks lost valuation. Less transparency is never the answer

Roxanne Cheney

Roy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Roy Affiliation: Jun. 16, 2026 Roy Stapleton Transparency

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Roy LaPlante — Jun 16, 2026

Subject: S7-2026-15 Comment From: Roy LaPlante Affiliation: Jun. 16, 2026 Keep quarterly accounting
Sincerely
Roy laplante

Sent from my iPhone

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rsginsberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: rsginsberg Affiliation: Jun. 16, 2026 As an investor I rely on transparency and accountability; that reducing that increases risk in the public markets. Most of the effort in SEC reporting can be baked into routine processes so the effort and cost aren't as bad as presented.

Sent from my Galaxy

Ruby Lewis-Dodd — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ruby Lewis-Dodd Affiliation: Jun. 16, 2026 keep qtrly reporting!

R. Lewis-Dodd, MA, LCMHC
Premier Psychotherapy
336-223-3276

Ruddandkim — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ruddandkim Affiliation: Jun. 16, 2026 As a small business owner and an almost-senior nearing retirement in about 5 years, QUARTERLY REPORTS help me keep on top of my investments as I near retirement. Also, once I retire, QUARTERLY REPORTS will help me manage my investments as things change as my husband and I age. I can't imagine having to wait 6 months to get a good idea of what is happening and then having to make reactionary adjustments and decisions instead of proactive, because I didn't have the information I needed sooner. KEEP IT QUARTERLY.

Best Regards,
-Kim Hardesty

Sent from my iPhone

Rudy Regojo — Jun 16, 2026
Subject: S7-2026-15 From: Rudy Regojo Affiliation: Jun. 16, 2026 Rodolfo Regojo retired engineer we need to keep in quarterly so we can see the company goes up or down in value and be able to catch the crooked CEOs or lies.

Sent from my iPhone

Rush Blackwell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Rush Blackwell Affiliation: Jun. 16, 2026 To: SEC leadership
From: Rush Blackwell
What exactly is the advantage to blue collar investors getting semi-annual reports vs quarterly?
Regards,
Rush Blackwell
Midstream LNG processor
15358 Brighton Ave.
Baton Rouge. LA 70818

Sent from my T-Mobile 5G Device
Get Outlook for Android

Russ Hunt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Russ Hunt Affiliation: Jun. 16, 2026 Quarterly reporting for corporations should be continued. Longer times between reporting extends the window for insider trading and lengthens the time fraud can go on undetected. I worked in corporate accounting and finance for several years at a fortune 100 company and can tell you that the cost difference between quarterly and semi-annual reporting would be minimal. If you are being told otherwise, you are being misled. As a stockholder in numerous corporations, I want them held accountable for reporting financial results to me and my fellow shareholders on a quarterly basis.

Russel J Hunt
Aurora, IL

RUSSELL CARLSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: RUSSELL CARLSON Affiliation: Jun. 16, 2026 Russell Carlson (retired engineer) - please maintain the quarterly reporting. This is needed to help make investment decisions. Financial data is getting much easier for companies to maintain and present, especially with the improvements in AI. Quarterly reporting should be a minimum.

Sent from my iPad

Russell Godwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Russell Godwin Affiliation: Jun. 16, 2026 Keep the qt reports yes

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Russell Godwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Russell Godwin Affiliation: Jun. 16, 2026 Keep the qt reports

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Ruth Ann Geer-Lloyd — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ruth Ann Geer-Lloyd Affiliation: Jun. 16, 2026 Don not revert back to the semi annual reporting. More so than ever, people depend on their investments for retirement income and need to be able to make adjustments when warranted. The market is more variable than it ever has been and investors need to move quickly. - Ruth Ann Geer-Lloyd, Richmond VA

Sent from my iPhone

Ruth Hornseth — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ruth Hornseth Affiliation: Jun. 16, 2026 We are in favor of MAINTAINING a quarterly system of reporting for my family and its retirement savings.
Please do not change a stable and successful method of reporting for all investors. Maintain confidence in the market please.

Sincerely,

Ruth and Geoff Hornseth
18 Goshen Ct.
Gaithersburg, MD 20882

Ruth Joplin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Ruth Joplin Affiliation: Jun. 16, 2026 Please do not reduce the requirement for quarterly reporting. Individual investors need this information more than ever.

Ruth Krzyk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ruth Krzyk Affiliation: Jun. 16, 2026 The market is volatile enough without reports that far apart. Keep them quarterly.

Ruth Krzyk

Ruthie Jayne — Jun 16, 2026
Subject: S7-2026-15 From: Ruthie Jayne Affiliation: Jun. 16, 2026 A big NO! Keep them accountable!

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ruthmch — Jun 16, 2026
Subject: S7-2026-15 Comment From: ruthmch Affiliation: Jun. 16, 2026 Our biannual reporting would not provide "ME" with timely information. Quarterly is much easier to keep a finger on the pulse.

Stop changing the system to reflect 😖 or hide important information!

Sent from my Galaxy

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ruthmch — Jun 16, 2026
Subject: S7-2026-15 From: ruthmch Affiliation: Jun. 16, 2026 DOn'T change

Sent from my Galaxy

Ryan Henderson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ryan Henderson I see zero benefit in having the companies that I own reporting less frequently to me. Quarterly reporting holds companies accountable and helps me make more informed decisions. Eliminating this would create only a bigger knowledge gap between myself and insiders/those privy to information between reports.

Ryan Newman Chartered Financial Analyst (CFA) — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ryan Newman Save the quarterly!

Ryan White — Jun 16, 2026
Subject: File No. S7-2026-15 From: Ryan White I really value the quarterly reporting and think its a big mistake to abandon this.

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rye.knot — Jun 16, 2026
Subject: S7-2026-15 Comment From: rye.knot Affiliation: Jun. 16, 2026 Honest and Correct Quarterlty SEC Reporting wth CEO,CFO.COO and CIO legally liable enforceable penatles is critical for investors

Sent from my Galaxy

S Car — Jun 16, 2026
Subject: S7-2026-15 From: S Car Affiliation: Jun. 16, 2026 keep these rich sows Honest yes Continue 1/4ly monitoring and signing

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S CF — Jun 16, 2026
Subject: S7-2026-15 Comment From: S CF Affiliation: Jun. 16, 2026 Why is it that corporate greed has more power than the average Joe? Corruption is rampant, corporations have been stealing from the American people. There is hardly a day I don't have to fight my current corporate warlords. My bills are always more than I agreed upon. They work the system "always " in their favor. Rate hikes, outages, double billing, the list goes on. These are supposed to be the legitimate ones. Giving corporations more power to hide a manipulate the system is STUPID. They will steal the horse and cart if we give them a chance and charge the American people for their deed. I want MORE regulations for large and midsize corporations and I want more regulators to verify these companies are being responsible. I don't want to bail out banks or anything again. The elite have overthrown our government. Stop the madness, please.

Sent from my iPad

S L — Jun 16, 2026
Subject: S7-2026-15 From: S L Affiliation: Jun. 16, 2026 All corporations in companies should be regulated and should have to file. Do not pass this bill. Keep accountability flowing Susan Lemons.

Sent from my iPhone

S Muir — Jun 16, 2026
Subject: S7-2026-15 Comment From: S Muir Affiliation: Jun. 16, 2026 Sandra A. Muir, here, retired Blue Sky Coordinator for an Investment Firm and University Professor. Keep Reportinng Quarterly or the nation will dissolve while corrupt CEOs rob us of our share of the financial market. DO YOUR JOB and KEEP the LEASH on corrupt CEOs.

Sent from my iPhone

S V — Jun 16, 2026
Subject: S7-2026-15 Comment From: S V Affiliation: Jun. 16, 2026 This is absurd. Public is public and should be open access to these financials on a timely basis. Quarterly should be the minimum allowed and every 6 months is absurd. So much fraud and corruption can happen in a 6 month timeframe and investors are harmed.

Suzanne Eaton

S Ziglin — Jun 16, 2026
Subject: S7-2026-15 Comment From: S Ziglin Affiliation: Jun. 16, 2026 This change in reporting to six months is like thievery to regular investors; very unfair. S. Ziglin, Retired IT Exec

Yahoo Mail: Search, Organize, Conquer

S. Hartmann — Jun 16, 2026
Subject: Comment on S7-2026-15 From: S. Hartmann Affiliation: Jun. 16, 2026 Suzanne Hartmann - retired - Troy, IL The nerve of such an outrageous money-grab! We worked hard to save for our retirement, and we deserve to keep it! The government already takes plenty of money from us every year, especially here in Illinois. We don’t need businesses ripping us off on top of that. We need more government and big-business accountability, not less! Even though we’ve saved well, we’re worried about whether it will be enough, especially because of my health issues. So keep your grubby fingers off our money!

Sent from my iPhone

S. Janet Payne — Jun 16, 2026

Subject: S7-2026-15 From: S. Janet Payne Affiliation: Jun. 16, 2026 My name is S. Janet Payne and I am a retiree living in Georgia. My ability to have all the medications I require to continue living is based solely upon my savings.

S. LaVonne Walter — Jun 16, 2026
Subject: S7-2026-15 Comment From: S. LaVonne Walter Affiliation: Jun. 16, 2026 I require at quarterly reporting.

I prefer monthly reporting.

Lack of transparency damages me.

Thank you,

S. LaVonne Cockerell
817-247-4103

Sabrina Anthony — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sabrina Anthony Affiliation: Jun. 16, 2026 It is not in my best interest to not have quarterly reports. I need to keep an eye on my investments to make informed decisions. Please do not change the reporting.

Sabrina Anthony

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saffra milano — Jun 16, 2026
Subject: S7-2026-15 Comment From: saffra milano Affiliation: Jun. 16, 2026 Please keep things transparent and open. Enough shady stuff is going on and we don’t need to allow more!

Saffra Milano

Sage Arnold — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sage Arnold Affiliation: Jun. 16, 2026 I want to see the company records quarterly! I am retired and need to keep an eye on investments! S.H. Arnold

Sent from my iPhone

Sahil Panchal — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sahil Panchal Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This change decreases transparency in the markets and hurts the ability of investors to hedge against failing companies. Let's keep some semblance of transparency in the stock markets instead of turning it into a giant casino. This rule only helps large corporations hide their failings where the

free markets would actually punish them for delivering bad outcomes for investors and consumers.

Sallie Bowen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sallie Bowen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Bad idea. A lot can change within a short period of time in the market for publicly traded companies. Disclosures on a quarterly basis help investors stay better informed.
Investors don't need more hurdles to climb over for informed decisions, information is key!!

Sally Baldwin — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sally Baldwin Affiliation: Jun. 16, 2026 Do not revert back to company financial reports twice a year. Keep reports at 4 times a year. Changing will impact the average investor. Sally Baldwin, retired in Jacksonville, Florida.

Sally Clinton — Jun 16, 2026
Subject: S7-2026-15 From: Sally Clinton Affiliation: Jun. 16, 2026 This a time for people, business and government to return to taking full responsibility for whatever your job. If anything increase the requirements, do not reduce.

Sally

Sally Craige Christensen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sally Craige Christensen Affiliation: Jun. 16, 2026 My father was a Republican and a stock broker, one who did not churn just to make commissions. He also lived through the Depression and recognized that regulations were necessary to hold back the chance of another, as well as graft and fraud. KEEP THE REPORTING QUATERLY! Sally Christensen, sales lead

Sally Christensen

Sally Falcone — Jun 16, 2026
Subject: S7-2026-15 From: Sally Falcone Affiliation: Jun. 16, 2026 Keep quarterly reports! It lets the companies & others be aware of needs to adjust their portfolios and transparency to all

Sent from my iPhone

Sally Faries — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sally Faries Affiliation: Jun. 16, 2026 Keep investors in the loop. We need more transparency, not less.

Sent from my iPhone

Sally Smith — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sally Smith Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Sally T Selner Common citizen and owner of stocks — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sally T Selner Stop your move to allow only 2 financial reports per year by publicly traded companies. We who own these companies need more information not less. It seems those who regulate this are not serving the owners of these companies companies but only the big guys. Cut it out and give us all the transparency we deserve and why you exist

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Salsbury — Jun 16, 2026
Subject: S7-2026-15 Comment From: Salsbury Affiliation: Jun. 16, 2026 We need to keep transparency!!!

Sent from my iPhone

Salvador Enríquez — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Salvador Enríquez Affiliation: Jun. 16, 2026 bueno contaré como pasaron las cosas esto ba de años atrás llono siquiera sabía re sultán que cuando nació mi ijo Frankie uno una negligencia del CMB ospital de Ventura ca y por eso Ami ijo le dieron sierras regalías lo cual Ami nunca me dijo nada llono sabía nada pasaron los años y cuando agarre mi primer phone de la manzana en ese tiempo l que fue enel 2017 Llo trabajaba mucho tenía dos trabajos lo cual llonadamas me me tía al Youtube y nome daba cuenta de nada pero poco a poco fui mirando que enla ficha médica mi nombre no estaba estaba otro y se asia pasar como pariente protector de mi ijo lo qui taba y volvía aparecer para eso yo lla enpese a sospechar Demi esposa y todas esas sospechas cresieron porque compartíamos locaciones y enpese aver donde estaba los lugares que iba mi vida se convirtió en un infierno undia abrí el cuarto de su mamá y encontré toda mi correspondencia porque llo ya nunca recibía nada también miré tantísimos recibos de Edison y desde antes lla miraba como los rompían y los tiraban al bote de basura seme ISO extrańo pero así

quedó Lolo que quería descubrir con quien me engańaba un día me corrijo y para eso llo melle el folder de todos los documentos de nosotros y allí des cubrí que ella llame abia echo relese como pariente protector Demi ijo y aparte de eso oírla negligencia del ospital también en contra un papel que decía que siendo ella siudadana y mi ijo también Llo arreglaba fasil mente pero ella medio de baja sin consultarme lo cual medi cuenta ase un par de ańos un día también me cayeron todos los 777 games del casino llono tenía y dea de cómo acceder atodos los premios total me contactaron estas personas y acseso lo cual yo obtendría sierra cantidad de dinero nunca medieron nada un día ya cansado frustrado foco a mente u emocional mente abrí su troca y tenía unos papeles donde de cia como asercar el lente dela cámara a otro dispositivo y estraia toda la información me puse a escanearlos y esto esla pura verdad llono soy amante dela mentira digo nomas como son las cosas me puse a escanear conla lupa Demi phone y le estaba apachurrando barios botones a mi phone y de repente enpeso a vibrar y se puso el mapa de usa así de noche nada más las lusecitas delas ciudades se miraban y de repente salió una seńal como una flecha o un cometa desde mi locasion donde estaba y sefue cursando todo el país y fue directo asta el estado de whasinton DC Lola verdad ese día me asusté la ora más omenos fue como 2 am dela madrugada en rondes me metí para adentro y le dije ami ijo que estaba dispuesto jugando games ensu cell que lo apagara porque le dije nose que ise ijo pero también mire de repente muchas corporaciones o plataformas ablando delo sucedido llono comprendí nada apague mi phone y me dormí y desperté como ala 6 am donde decía de todo el fraude que avía aaseguransas seguros asta personal del armi cobrando seguros muy altos de mano donde me dedican guardar mi privacidad porque esto era muy serio llo la verdad si tenía y resulta el que sebenefisio cuando ellos estaban orquestando el fraude quiso ser el error pero no pudo ya solo porque sale el correo electrónico y la ubicación y no solo eso resulta que para obtener el premio con complicidad Demi esposa y dieron mis impuestos sinque llo mediera cuenta y llonosavia que los avian lla preparado y con engaños medijo un día que no podía liberar una cuenta deel enel banco vendo y llo acseso sellebo toda la recompensa llo le dije cuando supe de toda la recompensa que le daba un 30 por siento que dejara si ñoquis o pero sela saque dela bolsa otra es o tubo que regresarla porque tenía mucha evidencia enmi phone y no ase mucho tiempo porque este tipo como tenía toda mi información quiso ser yo pero donde fallo fue con mi correo electrónico y la ubicación y el oraría y todo loque llo lla abia dicho y no ase mucho tiempo llo ate todos los cabos sueltos para que no ayga duda in cluso les dije contodo gusto un careo frente a frente y con detector de mentiras para Y nunca asepto llo todo loque ise fue defenderme porque por ańos el seveneficio a costa Demi ydentidad esto Ami me costó lágrimas inclusive uno noches queme amanecí llorándole Ami esposa donde trabajaba también enel 2024 fui víctima de una pelea donde me golpearon 2 tipos y uno noches queme tersero toda vía saco un revólver y me disparó nolose sino quiso reírme pero cuando fui al ospital nada más porsi tenía fracturada mi naris cuando llegó todo el reporte médico me sorprendí porque de día asta cráneo fracturado y otras cosas más y resulta que donde trabajaba llo siempre pague mi aseguransa aparte dela quedaba la compania y lla tenía meses trabajando con ellos y mi cheke nunca faltaba lla cuando casi terminábamos la temporada como cuatro semanas lla mi cheke llano salía y el mayordomo nose explicaba porque dispuesto medi cuenta que cobraron un seguro de 30,000 mil dólares cuando comenzó la temporada Ami llano mequisieron dar trabajo melonegaron y llo abia terminado vien incluso jente queno termino porque suben para salinas ca a seguir la corrida de fresa ellos lla andaban y llo que termine asta el ultimo día Páramo no ubo nada bueno ay tantas cosas guardadas en mí que tardaría oras pero esto esla pura verdad y Dios vendito save queno miento poque llo nunca busque riqueza ni fama ni nada simple mente recuperar mi y sentidas que estuvo secuestrada por ańos ase poco apenas recupere mi ficha médica llono andaré implorando óiganme para captar atención sola mente relate mi historia que si ablo bien desde el principio les aseguro que ganaría el oscar sise transportara ala pantalla grande al cine nose quemas aser si quieren creer bueno y sino también Dios esmi testigo enel cual juro porlo más valioso que tengo en esta vida lo cual nolo cambiaría ni portodo el oro del mundo que es mi pedacito de suelo mi ijo Frankie que lo amo contodo mi corazón aora está en ustedes pónganse a pensar configuren y aten cabos o porque soy inmigrante nome avergüenzo y al contrario estoy agradecido con este donde llevo más de 25 ańos y nunca e

agarrado ninguna alluda de nada todo asido por mi trabajo y gracias usa la decisión está con ustedes llalo dije como sucedió atte salvador Enríquez

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Sam Mcdonald — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sam Mcdonald Affiliation: Jun. 16, 2026 enron all over again.. .that's the SEC's plan. corruption runs rampant in the SEC. stop the graft and vote for the people once.

Sam Parkins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sam Parkins Affiliation: Jun. 16, 2026 Reporting matters. Keep quarterly requirements in place

Get Outlook for iOS

Sam Rogers — Jun 16, 2026
Subject: S7-2026-15 From: Sam Rogers Affiliation: Jun. 16, 2026 Do not roll back quarterly reporting. It protects consumers and shareholders and keeps businesses accountable. Stop the corruption. Samantha Rogers, California, RN

corruption

Sam S — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sam S Affiliation: Jun. 16, 2026 Sam Schwing, Sr PM, Accounting, Credit & Finance MBA. This is definitely necessary quarterly. It's reckless to allow this to come to fruition. There is already not enough regulation & backing away from accountability. Last thing that's needed is less oversight specially because of the current administration.

Sam Snyder — Jun 16, 2026
Subject: Public Comment for File Number S7-2026-18 From: Anonymous Affiliation: Jun. 16, 2026 To whom it may concern,

I recently read in regards to the above mentioned proposed rule that based on page 130 " the Commission proposed to amend the rules related to periodic reporting under the Exchange Act to allow certain reporting companies to meet their interim reporting obligations either by filing quarterly reports or semiannual reports at the election of the company.296 If adopted as proposed, a reporting company that elects semiannual reporting would file one semiannual report and one annual report for each fiscal year, filing its interim report on a new semiannual form within 40 or 45 days (depending on filer status) after the fiscal year’s first semiannual period end."

I am opposed to this change! It would seriously impact the retail investor. As a retail investor and relying heavily on our 401Ks and IRAs for retirement, we are in need of up to date information regarding issues, which may effect a company. It is bad enough that current information is already stale and we are getting 3 months delayed data. It would make it extremely difficult to gauge the health of a company and any progress, if it were delayed 6 months.
In this day and age of technology, the SEC should be requiring more up to date requirements and reporting, not pushing it backwards.

Thank-you
Sam Snyder
179 S. Main St.
Yoe, PA. 17313

Samra Olofson — Jun 16, 2026
Subject: S7-2026-15 From: Samra Olofson Affiliation: Jun. 16, 2026 The law should remain as it is, with quarterly reports, and strict penalties. This law was enacted for a good reason, and should stand as is.

Samra Olofson
Hudson, Iowa

Yahoo Mail: Search, Organize, Conquer

Samuel Bar — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Samuel Bar Affiliation: Jun. 16, 2026 Quarterly reporting provides the market more timely data for investment decisions, particularly in the retail investor market. While larger hedge funds have access to private data that can help them determine business cycles, most investors do not have access to anything beyond what the companies have to report. If they only do so twice a year, retail investors will be at an even greater disadvantage. Keep the rules in place that have allowed for all the growth and market trust of the past 70 years.

Samuel Bar
Director of Solutions Engineering
Somerville MA

SAMUEL GABE — Jun 16, 2026
Subject: S7-2026-15 From: SAMUEL GABE Affiliation: Jun. 16, 2026 If you really want to stop waste, fraud & abuse you must stop the Enron rollback. We need more controls and accountability, not less! We should never return to the days of Michael Milliken and Ivan Boesky!

Samuel Gabe

Sent from my iPad

Samuel Leyzerov — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Samuel Leyzerov Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
It is ridiculous to believe that limiting scrutiny on corporations in this day and age would result in any positive result. Already, fraud is rampant across all levels of government and organizations and the only people who would benefit from this rule are the fraudsters, maniputers, and con-men who stretch the truth until it breaks. Do not let retail investors be abused.

Samuel Mensah — Jun 16, 2026
Subject: S7-2026-15 Comment From: Samuel Mensah Affiliation: Jun. 16, 2026 Quarterly reporting isn't bureaucracy—it's fraud prevention. Stretch it to six months and bad actors get twice as long to cook the books before anyone notices.
Cost savings" don't matter when retirees lose everything to scams that fester in the dark. Less transparency doesn't reduce fraud—it incubates it. Kill this idea now.

Sam’s Comcast — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sam’s Comcast Affiliation: Jun. 16, 2026 Please keep the reporting quarterly. I’m a 60 yo and nearly retired. Why fix what isn’t broken?

Thank you.

Sent from my iPhone

Sandi Cone — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandi Cone Affiliation: Jun. 16, 2026 Keep Quarterly Reporting! Was not a problem when my late husband and I owned a business. Sandra E Cone Foley.

Sandi Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandi Johnson Affiliation: Jun. 16, 2026 What are you trying to hide? Investors need information, not sleight of hand cover ups.

Sandi Lacey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandi Lacey Affiliation: Jun. 16, 2026 Quarterly reporting and having the Chairperson read and sign the report is the least in fiduciary responsibility I can require.
Respectfully
S.J.Lacey

Retired

Sandra — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sandra Affiliation: Jun. 16, 2026 Quarterly Reporting is necessary to keep
Companies honest. They are using our money and we have the right to know what they are up to in a timely manner. 3 months is long enough and is customary to report to SEC and us what's happening with our investments. Our families could lose our entire life savings and futures if companies are allowed to block us viewing what they are doing for a 6 month period of time.

If everyone loses faith in the stock market due to limited reporting investors leave to find safer options to invest in. Please keep the 3 month window.

Sandra Simkins
Retiree in Pennsylvania, USA

Sent from my iPhone

Sandra Adam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Adam Affiliation: Jun. 16, 2026 4 months is ample time for chicanery.

Sandra Adam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Adam Affiliation: Jun. 16, 2026 3 months is ample time for chicanery.

Sandra Beukema — Jun 16, 2026
Subject: S7-2026-15 From: Sandra Beukema Affiliation: Jun. 16, 2026 Sandy, retired, Glendale AZ. Reporting should NOT be changed. In today's climate all it would do is open the doors the lies, cover up - criminal activities. The right doesn't need an open door making it easier for them.

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sandra celli — Jun 16, 2026
Subject: S7-2026-15 From: sandra celli Affiliation: Jun. 16, 2026 Dear god, haven't you stolen enough? Pretty soon there won't be any money in anyone else's pocket except yours and you'll be stealing from each other. That's in your immediate future. Who is responsible for wanting to make this process even easier?

Sent from my iPhone

Sandra Doxtater — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Sandra Doxtater Affiliation: Jun. 16, 2026 We tried this once. Stocks fell. Investors and companies lost money. Is that your goal?

Sandra S Doxtater
202 Beaupre St
Green Bay, WI 54301

Sandra F Wilson — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sandra F Wilson Quarterly reporting protects individual investors + supports transparency. In a fast paced market like this + with the advent of AI quarterly reporting is paramount to making good investment decisions for a long term investor.

SANDRA G. SORIA — Jun 16, 2026
Subject: S7-2026-15 Comment From: SANDRA G. SORIA Affiliation: Jun. 16, 2026 Sandra Soria, retired
It matters to me because the quarterly reports are what decided whether to change to a more traditional savings account instead of higher risk investments.

Sent from my iPad

Sandra Gartner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Gartner Affiliation: Jun. 16, 2026 Keep the three months quarterly. No on six months.

Sent from my iPad

Sandra Hyman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Hyman Affiliation: Jun. 16, 2026 I do not trust this at all.

Get Outlook for iOS

Sandra Kay — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Kay Affiliation: Jun. 16, 2026 My money. Quarterly only
Retired

Sent from my iPhone

Sandra Kindermann — Jun 16, 2026
Subject: S7-2026-15 From: Sandra Kindermann Affiliation: Jun. 16, 2026 Keep it transparent by keeping it quarterly.
Sandra S. Kindermann
Retired Psychologist
California

Sent from my iPhone

Sandra Knaur — Jun 16, 2026
Subject: S7-2026-15 From: Sandra Knaur Affiliation: Jun. 16, 2026 Please keep reports quarterly for us investors. It os not right or just that our life savings are being placed in jeopardy through desires of rich board members who's retirement life is being hurt through the desire for secrecy

Sent from my iPhone

Sandra Krna — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Krna Affiliation: Jun. 16, 2026 Absolutely not! Less regulation and reporting will make us poorer with no idea what's going on until it's too late. Lest we forget 2008!

Sandra M. Metcalf — Jun 16, 2026
Subject: From: Sandra M. Metcalf Affiliation: Jun. 16, 2026 Do not change reporting requirements for CEOs to twice a reporting period. Fraud is bad enough as is!

Sandra M. Metcalf — Jun 16, 2026
Subject: S7-2026-15 From: Sandra M. Metcalf Affiliation: Jun. 16, 2026 Quarterly reporting is vital. Fraud way to easy as it is. Don't bake it worse!

Sandra M. Metcalf — Jun 16, 2026
Subject: S7-2026-15 From: Sandra M. Metcalf Affiliation: Jun. 16, 2026 Quarterly reporting is vital. Fraud way to easy as it is. Don't make it worse!

Sandra Reider — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandra Reider Affiliation: Jun. 16, 2026 It's time for you to stop committing criminal acts against US citizens using criminal laws.

Sandra Schroeder — Jun 16, 2026
Subject: S7-2026-15 From: Sandra Schroeder Affiliation: Jun. 16, 2026 Jails not just waiting for Trump it's waiting for you too SEC.

Yahoo Mail: Search, Organize, Conquer

Sandra Simon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sandra Simon Affiliation: Jun. 16, 2026 Sandra Simon, AZ retired, 80 yo: With social security running out and on the edge of being cut, I need to protect what savings I have. But you can’t protect what you can’t see. DO NOT REDUCE the number of quarterly reports. It’s been tried before & didn’t benefit stockholders.

Sandra Stevens — Jun 16, 2026
Subject: S7-2026-15 From: Sandra Stevens Affiliation: Jun. 16, 2026 Keep quarterly please It matters to maintain my retirement in place safely S Stevens CEO California

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Sandra Taylor — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sandra Taylor Affiliation: Jun. 16, 2026 My name is Sandra Taylor. I live in Ogden, Utah. I am concerned about the possibility of changing to a semi-annual earnings report. Public companies need to be transparent with their earnings to their investors. Research has shown that more reporting equals better results. Please do not switch to semi-annual reporting.

Sandra

Sandra Van — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Van Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
All business should have equal options for investors. No preference options to select investors.

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sanduchi13 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: sanduchi13 Affiliation: Jun. 16, 2026 With all the lies, dishonesty and corruption we need quarterly reporting. It’s not as if everybody is above board. We have turned to greed as our God and sold our souls cheap.

Sandy Bassett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandy Bassett Affiliation: Jun. 16, 2026 Keep it Quarterly- *** Semi-annually opens Pandora’s box which is already cracked.

Sent from my iPhone

Sandy Bradley — Jun 16, 2026
Subject: S7-2026-15 From: Sandy Bradley Affiliation: Jun. 16, 2026 Please keep Qualerly Reporting in place. Enron hurt so many people; we don't want this happening again

Sent from my iPhone

Sandy Day — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandy Day Affiliation: Jun. 16, 2026 Keep Quartely Reportimg, absolutely!
Sandy Day
Income Tax Preparer
Retired Teacher

Sandy Dein — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sandy Dein Affiliation: Jun. 16, 2026 Quarterly reporting works and there is no need to change it, except for corporate greed. I am not willing to lose 1/3 of my savings. Leave it alone!

Sent from Sandy's iPhone

Sandy Gallus — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandy Gallus Affiliation: Jun. 16, 2026 As a stockholder I want quarterly statements to manage my holdings. I cannot go 6 months without knowledge. Also don't have time to cruise the internet to manage.

Sent from my iPhone

Sandy Gogan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sandy Gogan Affiliation: Jun. 16, 2026 This rule could be disastrous especially for companies that are already in financial trouble. It is an invitation for fraud.

I worked at a financial institution for 30 years and audits are necessary and especially timely audits.

Sandy Gogan
Retired SVP Branch Operations
Park Community Credit Union
Louisville, Ky. 40291

SANDY Ludwig — Jun 16, 2026

Subject: Comment on S7-2026-15 From: SANDY Ludwig Affiliation: Jun. 16, 2026 Sandy Ludwig, artist, retired teacher and administrator.
Quarterly reports keep me and other investors informed and corporations more transparent. It’s a insured notion to think dialing back to 1955 will serve anyone except large corporations. I can’t afford to invest in those terms and won’t.

Sent from my iPhone

Sandy Payne — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sandy Payne Affiliation: Jun. 16, 2026 Yes! Transparency…….

Sent from my iPhone

Sandy White — Jun 16, 2026
Subject: S7-2026-15 From: Sandy White Affiliation: Jun. 16, 2026 My name is Sandy White. I am retired, and now I am disabled. I live in Athens County, Ohio . This matters to me, and it simply should matter to most citizens of the USA. It's not broken, don't let things get more disfuncional, and broken! Certainly don't cause it to get worse! Please!

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sanford graham — Jun 16, 2026
Subject: S7-2026-15 Comment From: sanford graham Affiliation: Jun. 16, 2026 NO for 6 month reporting period. Bad enough the "government" RIPS us all off all the time! S. Graham, I was forcible laid off for age!

Sanjay Dave The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sanjay Dave Quarterly reporting protects individual investors, semiannual reporting doubles the information gap which is where the volatility, uncertainty, and mistrust grow. Smaller, less-covered businesses operate with less scrutiny, reducing their reporting requirements, makes them harder to monitor, not easier to own. This is a wrong direction.

Sanna N. — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sanna N. I am against halving our data. As individuals we need more knowledge about the companies we invest it, certainly not less

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SARA Allen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: SARA Allen Affiliation: Jun. 16, 2026 Investors need quarterly statements to know how their investments are doing for them. This information must remain available and easily accessible. Sara Allen greubel1275@gmail.com To the Securities and Exchange Commission:

Sara Allison — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sara Allison Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
As a small business accountant, I know the importance that quarterly reports play in business decisions and in noticing problems sooner rather than later. Reporting less often is just a way for those on the inside to fudge things up without outside scrutiny to enforce accountability and therefore hurt the investments of retail individuals and small businesses. As a side note the entity where we invest our money should be, at a minimum, held to the same standards that the rest of the individuals and small businesses are. If anything, they should should have more stringent reporting standards, not less.

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sara apsley — Jun 16, 2026
Subject: Comment on S7-2026-15 From: sara apsley Affiliation: Jun. 16, 2026 Please keep the quarterly accountability! We hear at least every week about Social Security anticipating a cut of $500/mo in 2032 d/t federal mismanagement and dwindling numbers of working adults so we will have count more on our own investments or our employer provided retirement investments.We can't afford to put those accounts at risk either. Thank you for your attention.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Sara Brooks — Jun 16, 2026
Subject: S7-2026-15 From: Sara Brooks Affiliation: Jun. 16, 2026 Keep Quarterly reporting or make it monthly reporting to lessen some of the thievery going on.

Sara Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sara Brown Affiliation: Jun. 16, 2026 This puts the average "working person" at a significant disadvantage. Should not be allowed! Maintain the quarterly reports.

Sara Brown
Wilmington, NC 28403

Sara Gill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sara Gill Affiliation: Jun. 16, 2026 Please keep the transparency of quarterly reporting. This matters so that we can act and care for our money and investments in a timely manner.

Sara Gill
Account Director

Sara Gill
Saragill@mac.com
773.255.1612

Sara Nixon — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sara Nixon Affiliation: Jun. 16, 2026 Keep transparency. Maintain quarterly reporting. Protect our retirement investments.
Keep America strong!

Sara Nixon
Retired
Wichita, Kansas

love is patient, love is kind

Sara Sherman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sara Sherman Affiliation: Jun. 16, 2026 Stop hiding information, stop the corruption, share the data quarterly.

Sara Sherman
American Citizen

Sara Wehr — Jun 16, 2026
Subject: S7-2026-15 From: Sara Wehr Affiliation: Jun. 16, 2026 We don't need to make room for more corruptions. Please, do not allow this.

Sara Wehr — Jun 16, 2026
Subject: S7-2026-15 From: Sara Wehr Affiliation: Jun. 16, 2026 We don't need to make room for more corruptions. Please, do not allow this.

Sarah Ann Overs — Jun 16, 2026
Subject: S7-2026-15 From: Sarah Ann Overs Affiliation: Jun. 16, 2026 My name is Sarah Overs and I am a retired widow who has been accountable for my actions everyday of my life! I pay particular attention when my actions involve other people,whether they are my direct responsibility or not. In the case of this proposed SEC ruling I am vehemently opposed. Noone has any business holding these positions if they are not willing to take accountability for the actions they are in charge of directly or indirectly. As a CEO I would want to be aware at the minimum quarterly as to what has transpired. As a consumer I rely on these reports for important decisions on my investments,as I am sure a vast number of others do also. This is at best a minimal responsibility, and a tool for checks and balances that should be the upheld as is and not changed to just 2x per year. We are in a fast paced and ever changing financial and business climate, these things should be monitored closely and their should be consequences for when the ball is dropped. This will also influence voting a big fat no for those who continue to push for this irresponsible legislation. It is the politicians job to protect the public as a whole not to make a handful of CEO's jobs less accountable.

Get Outlook for Android

Sarah Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sarah Davis Affiliation: Jun. 16, 2026 Quarterly reporting needs to stay. Investors deserve to know what is happening with their money and twice a year just doesn't cut it!
Sarah Davis
Special Education Teacher
Blaine, MN

Sarah G — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sarah G Affiliation: Jun. 16, 2026 Quarterly reporting must remain the standard, history shows us this is the intelligent and transparent way to maintain investor safety and market integrity. For all our sakes, let’s keep the market as safe, secure; and stable as possible.

Sarah Grant, Chief Operating Officer, Florida.

Sarah Hartshorn-Brown — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Hartshorn-Brown Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: Quarterly exposures keep companies on their toes and accountable to its' stock holders. Stockholders deserve to have open and honest review in a frequent fashion in order to make informed and confident decisions about the companies they are investing in. PERIOD!

Sarah Hill — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sarah Hill Affiliation: Jun. 16, 2026 In this economy and so many dependent on their government screwing pensions quarterly reports allow investors more info. This seems like an another screw the little guy again to benefit corporations. WE THE PEOPLE SAY NO!!!!!!

Sent from my iPhone

Sarah Karpoff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sarah Karpoff Affiliation: Jun. 16, 2026 Hey SEC. An every 3 month report is good. A report every month would be better! Please do not change the reporting period, unless it is to shorten the interval to every 2 or 1 month. These companies are public, and we want to continue to follow them in real time, not every 6 months.

Sincerely,
Sarah Karpoff
707 Ouachita Drive
Little Rock, Arkansas 72205
501-348-8734

Sent from my iPad

Sarah Keohane Williamson, CEO, FCLTGlobal — Jun 16, 2026
June 16, 2026
Securities and Exchange Commission
Re: File No. S7-2026-15 — Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies
Dear Chairman Atkins and Commissioners:
FCLTGlobal respectfully submits this comment in response to the Securities and Exchange Commission's proposed rule amendments that would permit public companies to elect semiannual reporting in lieu of quarterly reporting (Release No. 33-11414, File No. S7-2026-15).
FCLTGlobal is a nonprofit research organization whose mission is to mobilize companies and investors to focus capital on the long term. Our membership spans asset owners, asset managers, and corporations domiciled in countries around the world that support a longer-term framing in corporate and investment decision-making
This proposal is a meaningful step toward reducing structural short-termism in U.S. public capital markets — a problem FCLTGlobal has studied and documented over more than a decade. We offer the comments below to both affirm the proposal's direction and to identify several considerations.
1. Long-term Investment is Critical in Both Public and Private Capital Markets
The quarterly cycle in the United States reinforces a systematic bias toward short-term decision-making that is costly to companies, investors, and the broader economy. FCLTGlobal's foundational research found that 88 percent of executives agree that operating with longer time horizons would improve financial performance.1 Yet the same

executives reported feeling constrained by a market infrastructure built around the 90-day interval.

Quarterly reporting creates a cadence that organizes management attention, investor expectations, and media coverage around three-month intervals. Even where companies resist the temptation to manage around quarterly targets, the surrounding ecosystem of analyst consensus models and earnings calls reinforces a short-term orientation that is difficult to overlook.

The investment case against short-termism is equally compelling. McKinsey research found that from 2001 to 2014, long-term oriented firms cumulatively grew revenues on average 47 percent more than other firms, with less volatility, and realized earnings growth

1 FCLTGlobal. “Rising to the Challenge of Short-Termism.” FCLTGlobal. September 28, 2016. https://www.fcltglobal.org/resource/rising-to-the-challenge-of-short-termism/.

36 percent higher over the same period.2 Structural reforms that give companies room to operate on longer planning horizons can both protect investors and support capital formation.

The Impact of Private Markets

The operating environment has also changed substantially since the quarterly reporting requirement was last examined. The U.S. private markets have expanded dramatically in scale and sophistication over the past two decades. Private equity, private credit, and venture capital now deploy capital across a far wider range of industry sectors and company stages than was true when quarterly reporting norms were established.

Critically, companies operating within these private market structures face no mandatory quarterly disclosure requirements and are subject to materially lower reporting burdens than their public-market counterparts. The resulting asymmetry has become a structural force shaping the IPO decision.

This outcome narrows the investment universe available to retail and institutional investors operating in public markets. Reducing the reporting burden through optional semiannual filing recalibrates the cost-benefit equation in a way that makes public market participation more competitive with private alternatives.

2. In Support of the Proposed Framework

When the Commission previously solicited comment on quarterly reporting standards in 2018 and 2019, FCLTGlobal submitted formal recommendations that included permitting companies to choose between a quarterly schedule and a half-yearly reporting model, provided they adopt a higher standard for interim disclosure of material information.3 The Commission's current proposal reflects that approach, and we are pleased to see it move forward.

An opt-in framework is the right mechanism for this reform. Different companies operate on different business cycles; a mandatory shift for all companies would be both unnecessary and potentially counterproductive. By contrast, an optional framework allows companies and their boards to make disclosure frequency decisions that reflect their operating models, in dialogue with their investors. It also reduces the disincentive for companies considering going public.

We also note that this approach aligns U.S. markets with practice in other jurisdictions. The United Kingdom and European Union have, for some time, permitted companies to report at a lower frequency, complemented by requirements for timely disclosure of material events. Experience in those markets does not support the concern that reduced reporting frequency leads to a deterioration in transparency. What it does suggest is that

2 FCLTGlobal, and McKinsey Global Institute. “Measuring the Economic Impact of Short-Termism.” FCLTGlobal. February 8, 2017. https://www.fcltglobal.org/resource/measuring-the-economic-impact-of-short-termism/.

3 FCLTGlobal. “FCLTGlobal Weighs in on Quarterly IR Communications with the SEC.” FCLTGlobal. August 15, 2025. https://www.fcltglobal.org/resource/fcltglobal-weighs-in-on-quarterly-ir-communications-with-the-sec/.

investor protection can be maintained when companies are not forced to organize all external communication around artificial 90-day intervals.

A 2023 study of Japanese firms demonstrated that when companies were required to report quarterly, managers systematically reduced R&D spending and adjusted operations to meet near-term targets.4 Parallel findings emerged in Europe: research published in The Accounting Review found that firms subject to mandatory quarterly disclosure engaged in short-term manipulation, saw brief performance improvements, and then experienced subsequent deterioration.5

3. Key Considerations to Strengthen the Framework

We offer the following observations to help ensure the framework achieves its objectives:

Addressing Investor Concerns About Information Asymmetry

We recognize that a meaningful segment of the investor community has expressed concern that reduced reporting frequency will widen the information gap between companies and their shareholders, increase capital costs, and introduce greater volatility. However, we believe these concerns are best addressed through the design of the framework rather than rejection of the proposal. The opt-in structure ensures companies elect semiannual reporting only where their boards and investor base support it, and robust continuous disclosure requirements for material events can ensure investors receive timely, relevant information regardless of the base reporting cadence (more below).

Enhanced Material Event Disclosure

Any reduction in mandatory reporting frequency must be paired with rigorous requirements for continuous disclosure of material developments. Investors relying on semiannual reports rather than quarterly reports must be assured that significant events that a reasonable investor would consider important will reach the market promptly. We recommend that the Commission provide explicit guidance on the heightened expectation for Form 8-K and related material event disclosures that should accompany an election to file semiannual reports.

Distinguishing Reporting from Guidance

It is critical, in the Commission's final rule and any accompanying interpretive guidance, to maintain a clear distinction between mandatory reporting (the retrospective disclosure of historical financial performance) and voluntary earnings guidance (forward-looking projections of near-term results).

4 Keita Haga, Akinobu Shuto, and Takuya Iwasaki, “Does Mandatory Quarterly Reporting Induce Managerial Myopic Behavior? Evidence from Japan,” Journal of Contemporary Accounting & Economics 19, no. 3 (2023), https://www.sciencedirect.com/science/article/abs/pii/S1544612323005147.

5 Jürgen Ernstberger, Benedikt Link, Michael Stich, and Oliver Vogler, “The Real Effects of Mandatory Quarterly Reporting,” The Accounting Review 92, no. 5 (September 2017): 33–60, https://doi.org/10.2308/accr-51705.

Quarterly guidance and quarterly reporting create a self-perpetuating cycle. FCLTGlobal's research has consistently shown that it is quarterly EPS guidance that most directly drives short-term corporate behavior.6 Companies playing the quarterly guidance game attract transient, short-term-oriented investors, face pressure to manage around self-imposed short-term targets, and underinvest in R&D, talent, and other long-term value drivers. The share of S&P 500 companies issuing quarterly EPS guidance has already declined substantially (from nearly 50 percent of large-cap companies in 2004 to approximately 21

percent in 2024)7 as management teams have recognized the practice's costs. More than 75 percent of institutional investors surveyed by FCLTGlobal indicated that companies should move away from quarterly guidance, and fewer than 7 percent said they wanted guidance on any metric for periods of less than one year.8

A company that elects semiannual reporting but continues to issue short-term EPS guidance will capture only limited benefit from reduced reporting frequency. Conversely, a company that eliminates quarterly guidance while maintaining quarterly reporting may realize significant gains in its long-term investor base and strategic flexibility. The Commission should make clear that the proposal addresses reporting frequency, and that the SEC does not expect or encourage short-term guidance but welcomes companies to provide investors with a long-term strategic framework — a forward-looking articulation of the company's three-to-five-year objectives, KPIs, and capital allocation priorities

Alternative Reporting Formats as a Complement to Reduced Frequency

FCLTGlobal has previously recommended that the Commission explore alternative reporting formats as a complement to any change in reporting frequency, including year-to-date cumulative reporting and trailing twelve-month presentations. These formats maintain continuity of information for investors while reducing the quarter-to-quarter variance that can distort business decisions. We encourage the Commission to consider how Form 10-S could incorporate or permit such formats, giving companies flexibility not only in when they report but in how they present performance trends.

4. Conclusion

FCLTGlobal supports the Commission's proposed amendments permitting optional semiannual reporting. The proposal reflects a well-grounded recognition that the existing quarterly reporting mandate imposes structural costs on long-term investment and that a one-size-fits-all approach does not serve all companies or investors equally.

Since the quarterly reporting standard was last examined, private markets have grown into a formidable alternative operating without comparable disclosure obligations. The proposal offers an opportunity to reduce that asymmetry and to make public markets more

6 FCLTGlobal. “Moving beyond Quarterly Guidance: A Relic of the Past.” FCLTGlobal. October 23, 2017.
https://www.fcltglobal.org/resource/moving-beyond-quarterly-guidance-a-relic-of-the-past/.

7 He, Allen. “The End of Quarterly Guidance: A New Era for Corporate Strategy.” FCLTGlobal. December 2, 2025.
https://www.fcltglobal.org/resource/quarterly-guidance-corporate-strategy/.

8 FCLTGlobal. “Moving beyond Quarterly Guidance: A Relic of the Past.” FCLTGlobal. October 23, 2017.
https://www.fcltglobal.org/resource/moving-beyond-quarterly-guidance-a-relic-of-the-past/.

attractive to the companies and long-term investors who have been drifting toward private alternatives.

Well-designed disclosure frameworks are foundational to efficient capital markets. The critical factor is not how frequently companies report, but whether the information investors receive helps them make well-informed, long-term decisions. The Commission's proposal moves the framework in that direction.

We welcome the opportunity to discuss these issues further and are glad to make our research available to Commission staff.

Sarah Keohane Williamson
Chief Executive Officer
FCLTGlobal

Saul Kravitz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Saul Kravitz Affiliation: Jun. 16, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. The loss of quarterly visibility to financials will adversely impact my ability to effectively manage my investments. I am also concerned about opening an opportunity for corporate fraud.

Sincerely,
Saul Kravitz
1386 Stratton Dr
Rockville, MD 20854

Sent from my iPad

Saul London — Jun 16, 2026
Subject: File No. S7-2026-15 From: Saul London Please maintain the quarterly reporting requirement. Quarterly reporting is working. Quarterly reporting gives more information to investors and makes it clear when a company is getting into trouble. Thank you.

Savannah Esworthy The Motley Fool Editorial Lead — Jun 16, 2026
Subject: File No. S7-2026-15 From: Savannah Esworthy My name is Savannah Esworthy, and I serve as an Editorial Lead at The Motley Fool, a financial media company that has spent more than three decades helping individual investors make better decisions with their money. In that role, I oversee a large team of writers and editors who cover public companies, industries, and markets for millions of retail investors in the United States and abroad. Our work depends on timely, high-quality disclosures from public companies, and our readers' financial outcomes depend on those disclosures even more. I am writing to respectfully urge the Commission not to adopt the proposal to allow public companies to move from quarterly to semiannual reporting. Reducing the frequency of periodic reports would materially disadvantage individual investors relative to corporate insiders and professional market participants, widening an information gap that Regulation FD and decades of disclosure policy have sought to narrow. Quarterly reporting is one of the few tools that helps ordinary shareholders keep pace with those who have greater access and resources. When companies report only twice a year, more of the meaningful information about their performance, risks, and capital allocation decisions will be conveyed first through selective channels: conferences, private meetings, and other venues that are inherently less accessible to the typical retail investor. That is precisely the environment in which volatility, uncertainty, and mistrust tend to grow. The proposed change is also not supported by the evidence on "short-termism." Proponents have suggested that fewer required reports will encourage longer-term corporate behavior. However, research on similar changes in the U.K. market has found no meaningful link between reporting frequency and corporate investment horizons. In other words, the proposal accepts a clear and concrete cost—less transparency for individual investors—for a hoped-for benefit that empirical evidence suggests is unlikely to materialize. From the vantage point of an editorial operations leader, I see daily how quarterly 10-Qs and related disclosures underpin informed financial journalism and, by extension, informed investing. Our writers and analysts rely on these recurring, standardized snapshots of company performance to identify trends, flag emerging risks, and call out inconsistencies between a company's narrative and its numbers. When those snapshots arrive only twice a year, coverage will inevitably become more backward-looking, and it will become harder for individual investors to react promptly to material changes in a business's trajectory. The companies

most likely to take advantage of reduced reporting obligations are also the ones where robust oversight is especially important. Smaller and less widely followed issuers already operate under lighter market scrutiny. If they are permitted to move from quarterly to semiannual reporting, the practical result will be longer periods in which investors lack standardized, comparable data and must instead rely on management's selective communication. That does not make these businesses easier to understand or own; it makes them more opaque. This proposal also runs counter to the spirit of prior Commission efforts to promote fairness in the markets. Regulation FD was designed to move the system toward a more level informational playing field. Allowing issuers to report only twice a year moves in the opposite direction—toward a market in which well-connected participants can trade on fresher information while ordinary shareholders must wait months for the next comprehensive update. I recognize and appreciate the Commission's interest in reducing unnecessary burdens on public companies. But any recalibration of those burdens should, in my view, preserve and strengthen the core protections that periodic reporting provides to individual investors. If the Commission believes that aspects of the reporting regime are unduly costly or encourage an unhealthy focus on short-term metrics, there are more targeted alternatives available, such as refining specific line-item requirements, modernizing formats and technology, or offering relief in limited circumstances where investor protection is less directly implicated. In my work at The Motley Fool, I am in daily contact with freelance contributors, staff writers, and editors who represent a broad cross-section of individual investors. Many of them are long-term shareholders who embrace volatility and focus on multi-year outcomes. They do not view quarterly reports as an obstacle to long-term thinking. On the contrary, they rely on them as a discipline that forces management teams to communicate regularly and candidly about their progress toward long-term goals. For these reasons, I respectfully urge the Commission to maintain quarterly reporting as the standard for U.S. public companies and not to adopt the proposed shift to semiannual reporting. At a minimum, if the Commission proceeds, I encourage you to substantially narrow the scope of any such relief and to incorporate safeguards that preserve timely, standardized information for the individual investors who increasingly power our public markets. Thank you for the opportunity to comment on this important proposal and for your continued work to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.

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sberryaz2 — Jun 16, 2026
Subject: S7-2026-15 Comment From: sberryaz2 Affiliation: Jun. 16, 2026 Quarterly reporting MUST remain in effect! Sadly, too many are now doing all they can to illegally make money from their companies. The consumer suffers, our national economy suffers, and our country and what it is built on is fading before our eyes.

Sent from my Galaxy

Scarlet Horine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scarlet Horine Affiliation: Jun. 16, 2026 Do not give in to the

special business interests!

Get Outlook for iOS

SCM Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: SCM Smith Affiliation: Jun. 16, 2026 You are supposed to be out watchdog, we should probably have monthly reports. Quarterly does an adequate job. Going to semiannually is a dereliction of duty for both the SEC and Corporations.
YOUR JOB IS TO PROTECT THE PEOPLE.
WHO DOES LESS INFORMATION (REPORTING) BENEFIT?

Scott Altergott — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Scott Altergott Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: This is a terrible idea. It must not be implemented. I demand that you consider that your mission is to serve the greater good of the open marketplace and the people who own stocks in companies . Quarterly reporting and all other due diligence on the part of corporations is the only check that balances my opportunities against the millionaires and billionaires who want to control our economy.

Scott Arjun — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Arjun Affiliation: Jun. 16, 2026 This is so incredibly stupid to entertain.
Markets need transparency and regulation.

Scott Arjun

Scott Auerbach — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Scott Auerbach Affiliation: Jun. 16, 2026 There is precisely zero rational thinking behind this proposal… in other words, the current Administration recommended it along with their equally sensible horse pills for Covid, addictive Kratom (“gas station heroin”) for “energy,” cryptocurrency for… well, for bribing the Trump family, and prediction markets for legal insider trading. But hey— President Golden Idol has already wrecked most of the rest of the economy, so why not this too? Don’t be ****ing idiots.

Clumsily thumbed from my iPhone

Scott Bennett — Jun 16, 2026
Subject: S7-2026-15 From: Scott Bennett Affiliation: Jun. 16, 2026 Don’t you dare roll back the reporting frequency or penalty of jail time if caught lying

Sent from my iPhone

Scott Bennett — Jun 16, 2026
Subject: S7-2026-15 From: Scott Bennett Affiliation: Jun. 16, 2026 Don't you dare roll back the reporting frequency or penalty of jail time if caught lying!

Sent from my iPhone

Scott Callicutt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Callicutt Affiliation: Jun. 16, 2026 My Name is Scott Callicutt quarterly reports have become the backbone
of being able to keep track of how a company is doing. In a world were
we want things faster and faster. Limiting access and thus slowing the
flow of data will NOT help investors. I depend on those reports to
make adjustments to my portfolio.

Scott Carlin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Carlin Affiliation: Jun. 16, 2026 Keep Quarterly Reporting!! Anything else is just wrong.

Scott Ceasar — Jun 16, 2026
Subject: File No. S7-2026-15 From: Scott Ceasar I am submitting this as a private citizen and investor. By allowing bi-annual reporting in lieu of quarterly reporting, this provides less information for investors to make decisions about purchasing, selling or holding stocks. In addition, there is more opportunity for fraud to be kept hidden. Please do not allow this rule with twice a year reporting. The savings to companies is negligible, but the cost to private citizen investors will be large.

Scott Edgington — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Edgington Affiliation: Jun. 16, 2026 The SEC needs to ensure that there is full transparency to the financial records that traded companies keep. This can only be done with frequent reporting. Fewer than the current four reports per year only acts to reduce transparency.

-S

Sent from my iPhone

Scott Frock — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Frock Affiliation: Jun. 16, 2026 To whom it may concern,

With all due respect, timely honesty matters more than can be possibly stated within a short comment. Integrity requires such to happen, or fear the consequences. In no way should any public facing, or reporting company be allowed to hide the true nature of business, however inglorious, according to their own demand.

Sincerely,

Scott Frock

SCOTT GARVEY — Jun 16, 2026
Subject: S7-2026-15 Comment From: SCOTT GARVEY Affiliation: Jun. 16, 2026 Quarterly reports should be at least mandatory, anything else is absolutely absurd. Keep quarterly reports!!

Sent from my iPhone

Scott Hollingsworth — Jun 16, 2026
Subject: File No. S7-2026-15 From: Scott Hollingsworth Please do not reduce the reporting requirements from quarterly to semi annual. Providing less information is harmful to investors. As an investor (and by extension, business owner) I rely on reporting tools to make decisions. Less frequent information negatively affects an investors ability to understand the business and make informed decisions. Regular, transparent communication from a business is important and reducing reporting requirements weakens the connection between companies and their owners. This change would not ease the pressure to manage quarter to quarter. Short-term management is short sighted and how investors behave or react to quarterly information is separate and apart from the release of the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. Thank you.

Scott J Arnold — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott J Arnold Affiliation: Jun. 16, 2026 I dont think this should be allowed

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Scott Jenkins — Jun 16, 2026
Subject: File No. S7-2026-15 From: Scott Jenkins The companies that are requesting less filing of reports are the ones that need the extra scrutiny. This is not a burden for companies this is helping the individual investors to have access to pertinent information for investing. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well.

Scott Johnson — Jun 16, 2026
Subject: S7-2026-15 From: Scott Johnson Affiliation: Jun. 16, 2026 Keep it Quarterly

Sent from my iPhone

Scott Jones — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Scott Jones Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I don't need to tell you why this is bad. Your acting corruptly. You are beholden to the people investors to do what's right and you are replaceable.

Scott Rhymer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott Rhymer Affiliation: Jun. 16, 2026 Ending quarterly reporting is supporting fraud and accountability for businesses. Stop siding with bankers and venture vultures who want to run the economy into the ground again.

Scott Rhymer
Albuquerque, NM

SCOTT SIECK — Jun 16, 2026
Subject: S7-2026-15 Comment From: SCOTT SIECK Affiliation: Jun. 16, 2026 I believe semi annual disclosures is in the best interest of all parties to include shareholder, potential investors and company officials.

Scott R. Sieck
407-448-0100

Scott Thompson — Jun 16, 2026
Subject: S7-2026-15 From: Scott Thompson Affiliation: Jun. 16, 2026 Scott Thompson, Retired , a lot can happen in 6- months. We need to continue quarterly reports so we are in the know what is happening with our money!!

Scott W Trent Jr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scott W Trent Jr Affiliation: Jun. 16, 2026 SHUT THE **** UP!!!! STOP DOING FAVORS FOR THE RICH CORP'S!! SUPPORT THE CITIZENS!!!!

Scott Williams — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Scott Williams Affiliation: Jun. 16, 2026 Keep the quarterly , yeah it costs business more but they can't hide their hemorrhage of money either and leave investors holding the bag.

Scotty Norman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Scotty Norman Affiliation: Jun. 16, 2026 I use quarterly reporting for investment mix adjustments and withdrawal decisions. Biannual reporting only lessens transparency and erodes investor confidence. It gives the impression they're trying to hide something, whether they are it they aren't. Keep the reporting quarterly!

Scotty Norman

Sent from my iPhone

Seanne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Seanne Affiliation: Jun. 16, 2026 You are being unfair to stockholders…. We need reporting more often not less…. Quarterly!!!!keep it!

Sebastian Dunne — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sebastian Dunne Affiliation: Jun. 16, 2026 It seems to me that this proposal will allow massive Fraud across The Nation.. Why is our Government doing this ?... Do not do this. It is Wrong.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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selena bullock — Jun 16, 2026
Subject: S7-2026-15 Comment From: selena bullock Affiliation: Jun. 16, 2026 Wait ?? You wanna have more time to not Tell the Public what you are up to? I don’t think so! We need oversight over the SEC. SEC you should be reporting every month !!! Staaaap already . Don’t you know We the People do not trust any of you. Step back and do what you need to do . Keep it real up in the SEC.

Selena Bullock
Florida Tax Payer

Selena Maranjian contractor/writer for The Motley Fool — Jun 16, 2026
Subject: File No. S7-2026-15 From: Selena Maranjian I write to strongly oppose the proposed rule

change. It doesn't look like it will improve anything -- our IPO volume, for example, has been rising, apparently unencumbered by reporting frequency requirements. Indeed, America's quarterly reporting system is a big plus, as it offers investors MORE information than nations requiring only semiannual reports. A lot can happen with a company from quarter to quarter, and this rule will only serve to give investors less information. Many investors are depending on these investments for retirement income, too -- why short-change them? I respectfully urge the Commission to preserve quarterly reporting and the 10-Q. Thank you.

Serena Robison — Jun 16, 2026
Subject: S7-2026-15 Comment From: Serena Robison Affiliation: Jun. 16, 2026 My name is Serena Robison and I am 71 year old retiree who has investments.
I oppose extending the required reporting period from three months to six months. As an individual investor, I rely on timely financial disclosures to make informed decisions about the companies in which I invest. Doubling the reporting interval would reduce transparency and leave investors with less current information about a company's financial condition, risks, and performance.

More frequent reporting promotes accountability and helps maintain confidence in the markets. A six-month reporting cycle could increase uncertainty, allow significant problems to go undisclosed for longer periods, and make it more difficult for investors to accurately assess the value of their holdings. Timely reporting is essential to fair and efficient markets and helps protect individual investors like me.

Serena Robison

Serena Roth — Jun 16, 2026
Subject: S7-2026-15 Comment From: Serena Roth Affiliation: Jun. 16, 2026 Stop

Sent from my iPhone

Seritha Steinman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Seritha Steinman Affiliation: Jun. 16, 2026 Keeping quarterly reporting is the only right and sensible thing to do. PERIOD

Yahoo Mail: Search, Organize, Conquer

Seth Hammond — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Seth Hammond Affiliation: Jun. 16, 2026 My name is Seth Hammond. I am working as a consultant for small business doing government contracts. I live in Miami, FL. I have been an investor for over half my life, starting at an early age, and this transparency is important to me. Public companies need to be accountable and transparent with their earnings for investors. Changing this rule is awful for the public.

Seth Rockswell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Seth Rockswell Affiliation: Jun. 16, 2026 I strongly oppose the SEC proposal to reduce public company reporting from quarterly to semiannual disclosures. This proposal moves our capital markets in exactly the wrong direction. The future of finance is not built on less information. It is built on more information, more transparency, and more accountability. We live in an era of real time data, artificial intelligence, cloud computing, and instantaneous global communication. Asking investors to wait six months for meaningful financial disclosures is an antiquated aproach that belongs to a previous century, not the next one.
The SEC should be investing its time, energy, and resources into creating a future of information abundance, not information scarcity. The goal should be radical transparency, broader access to corporate data, and more frequent reporting, not less. Markets function best when information flows freely and efficiently. Investors, employees, retirees, and the public deserve timely access to the facts that affect their financial decisions.
Reducing disclosure frequency creates larger information gaps, increases uncertainty, and concentrates informational advantages in the hands of insiders and sophisticated institutions. It weakens accountability and undermines confidence in our markets.
The Commissions mission is to protect investors and maintain fair, orderly, and efficient markets. The path forward is not fewer disclosures. The path forward is an information rich marketplace where transparency is expanded, reporting is modernized, and investors have access to more timely data than ever before.
Do not lead Americas capital markets backward into an era of information rationing. Lead them forward into an era of information transparency, investor empowerment, and market acountability.

Best always,

Scott Ebsen

Sent from my iPhone

Sevone F Rhynes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sevone F Rhynes Affiliation: Jun. 16, 2026 Why are the wealthiest people on earth so bent on making the rest of America the poorest people on earth? And why is the US government so compliant to the dark wishes of a handful of money grubbers? Make it make sense; please!

Shakira Abdul-Ali — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shakira Abdul-Ali Affiliation: Jun. 16, 2026 ARE YOU KIDDING??? DO NOT CHANGE the reporting requirements so that oligarchs can hide their wins and (any) losses for longer periods of time.

Shakira Abdul-Ali

Shanda M. MCoy — Jun 16, 2026

Subject: S7-2026-15 Comment From: Shanda M. MCoy Affiliation: Jun. 16, 2026 Keep it quartly. I would even take monthly. Bo more hiding for the Epstein class.

Get Outlook for Android

Shane Nathan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shane Nathan Affiliation: Jun. 16, 2026 We should definitely have quarterly reporting

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Shanna Newman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shanna Newman Affiliation: Jun. 16, 2026 Please stop trying to hide truth!
Report fully, factually, without misleading, and do so QUARTERLY!

Shannen Holahan — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Shannen Holahan Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I would like to know what's going on with a company if I am giving them my money. I think it will make many people pull their money from the market.

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shannon henry — Jun 16, 2026
Subject: SEC Reporting From: shannon henry Affiliation: Jun. 16, 2026 Quarterly reporting is important. It lets investors see what is actually happening. Going 6 months without updates is a perfect cover for fraud and keeps the smaller investor without an accounting for far too long. Keep the standard as it is.

Shannon Henry
small investor
San Marcos CA

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shannon irby — Jun 16, 2026
Subject: S7-2026-15 Comment From: shannon irby Affiliation: Jun. 16, 2026 Upon careful review, it has become evident that the recently proposed policy framework raises substantial concerns regarding its potential impact on the broader populace. The structural components of this new regulation appear designed in a manner that could disproportionately benefit a select group, potentially at the financial detriment of the public. We believe this warrants an immediate and thorough re-evaluation, as its implementation could lead to an inequitable distribution of resources and undermine public trust in the financial system's fairness and integrity. Just pure theft!!!!!

Shannon Martinez — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shannon Martinez Affiliation: Jun. 16, 2026 Shannon Martinez, McDonald's crew
It matters to my mom,so it matters to me

Shannon Meddings — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shannon Meddings Affiliation: Jun. 16, 2026 Shannon Meddings
Attorney
Denver, CO
Lack of transparency does not benefit investors only the corporations. The only reason for this to change is for sinister reasons.

Sent from my iPhone

Shannon Price — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shannon Price Affiliation: Jun. 16, 2026 No, please don't do that. Transparency is best. They report now and should continue.

Shari Bradley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari Bradley Affiliation: Jun. 16, 2026 Every quarter, just like businesses. No exceptions.
Shari Bradley
Retired

Sent from my iPad

Shari Lee Douglas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari Lee Douglas Affiliation: Jun. 16, 2026 Keep reporting on a quarterly basis. The opportunity for malfeasance is too great on another schedule.

Shari Lee Douglas, Retired

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Shari Lee Douglas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari Lee Douglas Affiliation: Jun. 16, 2026 Keep reporting on a quarterly basis. The opportunity for malfeasance is too great on another schedule.

Shari Lee Douglas, Retired

Shari Lee Douglas

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Shari Levine — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari Levine Affiliation: Jun. 16, 2026 This is unethical. Protect our rights to full disclosure!

Shari Levine
Encaustic Artist
Shari-Levine-Art.Square.Site

Shari McWilliams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari McWilliams Affiliation: Jun. 16, 2026 We as regular folk - depend upon our financial gurus to help us earn money
On our investments. Quarterly 10-Q's report a company's financial performance. Therefore our gurus know how to sell/purchase for our personal growth. Should this quarterly report be done away with, financials are then seen "too late" and the common man looses his money that he so needs in this current economy. It is hard to save or have extra money set aside for living "emergencies". As we get older, we don't know what the next day/catastrophy may be - repairs/health/storm destruction/loss of life of a family member. Someone higher up/smarter than us, that we rely on to protect our investments, must stay current with the companies we entrusted them to invest in.

Shari McWilliams
66, widowed, still working to pay bills!

Sent from my iPhone

Shari W. — Jun 16, 2026
Subject: No on Rule S7-2026-15 From: Shari W. Affiliation: Jun. 16, 2026 Quarterly reporting protects investors —please keep it that way !

Shari Wile

shariwile@gmail.com

Shari Williams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shari Williams Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING!!!!!!

Sent from my iPhone

Sharon Arnett — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sharon Arnett Investors don’t need less transparency.

Sharon Baker — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sharon Baker Sharon Baker, retired teacher, Farmersville, Texas This matters to me not only for myself, but for my children and all young people trying to get by in this economy. The American middle class and working poor are losing ground: everything is against them. Our taxes are still high as we stretch every penny as far as possible. Meanwhile, the uber rich have their already laughable tax rate being lowered again. Our cost of living is soaring as prices for necessities continue to rise. Americans are still losing in earnings. Multi-billionaires and their corporations are rolling in the dough while laughable wages are thrown to the people who are making them richer: their employees. The Trump administration continues to demean the working class and working poor, insinuating that these little people are just not trying hard enough. Meanwhile, they engage in such practices such as insider trading, slush funds, side deals, and out-and-out bribes. Trump just said the quiet part out loud (bless him): the war that he started supposedly about Iran creating nuclear weapons (extremely doubtful due to President Obama's agreement with them) is all about the oil. The petroleum industry pays a lot of our elected leaders for favorable terms while gas prices soar. But that's not enough. WIC, school lunches, Medicaid, child care, USAID, and the Affordable Care Act are brushed aside in deference to the uber rich. The Silent Majority is getting louder every day. With the mid-terms looming, I hope Americans see the writing on the wall, pay attention to the candidates and where their campaign contributions originate, and throw the bums out!

Sharon Beehler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Beehler Affiliation: Jun. 16, 2026 I do not want to see quarterly reporting go away. It’s been proven by history and also in comparison to other countries that do not do quarterly reporting how much money Americans would stand to lose in their savings, most importantly, their retirement savings. I’ve already had to put off my retirement by one year so far because of inflation and I don’t want to have to put it off again because my savings have been negatively impacted by changing the transparency of quarterly reporting.
Sincerely, Sharon Beehler
Insurance Verification Specialist
Lehigh Valley Health Network,
Tobyhanna, Pennsylvania.
USA

Sent from my iPhone

Sharon Blaha None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sharon Blaha I strongly disagree with this proposed rule S7-2026-15. As a citizen who is responsible for managing my own finances, I rely on truth in reporting for businesses in reporting accurate and timely financial information. Decreasing the reporting frequency prevents me from being able to act in a timely manner to protect my finances from companies and CEOs who would perpetrate fraud on investors. There is a reason companies like Enron are able to steal and defraud investors, it is because they are able to hide their activities until it is too late for investors to act to protect themselves. In this day and age, it is critical to provide rapid and timely information to investors. We cannot go back to policies that were appropriate during the 1950's when US mail service was how information was relayed. Financial reporting must stay current and available at least quarterly to protect investors from fraud.

Sharon Blakeman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Blakeman Affiliation: Jun. 16, 2026 I think it's an abominable that you want to bring us back to 1955! New rules and new laws are in a place such as they are to avoid dishonesty.

Sharon Blakeman

Sent from my iPhone

Sharon Blakeman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Blakeman Affiliation: Jun. 16, 2026 I think it's an abominable that you want to bring us back to 1955! New rules and new laws are in a place such as they are to avoid dishonesty.

Sent from my iPhone

Sharon Campagna — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Campagna Affiliation: Jun. 16, 2026 Keep things legal not every 6
Months!

Sent from my iPhone

Sharon Dulin — Jun 16, 2026
Subject: Quarterly reports From: Sharon Dulin Affiliation: Jun. 16, 2026 We need to retain quarterly reporting. I want to force companies to allow me to monitor my investments often enough to see trends. Human nature leads people to try to hide errors and failures, and no one likes oversight. But the history of human nature proves that without oversight people WILL and DO lie and cheat to

increase profit and hide failure. Without the requirement for quarterly reporting, the people using my investment money will be less accountable and have more opportunities to commit fraud or cover up errors that impact the company's financial performance.

Sharon Eckstein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Eckstein Affiliation: Jun. 16, 2026 Of course they want to drop the reportings. Keep the quarterly. Keep them honest and transparent.

Sharon Gallagher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Gallagher Affiliation: Jun. 16, 2026 There is no reason NOT to keep the report quarterly. Unless it benefits those in power!

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sharon grant — Jun 16, 2026
Subject: S7-2026-15 Comment From: sharon grant Affiliation: Jun. 16, 2026 Sharon Grant-Carrillo, Caregiver-self employed: I have numerous investments and I have to be very careful and watchful over things that will affect my personal retirement stability. I work
for people who can no longer care for themselves and that may be all of us one day. We each need the resources &/or money to provide for ourselves. This proposal is NOT helpful in allowing us as investors, to keep abreast of our own investments as well as
we should.

Thank you,
Sharon

Yahoo Mail: Search, Organize, Conquer

Sharon Hudson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Hudson Affiliation: Jun. 16, 2026 Quarterly reporting helps me make informed decisions. I should have the right to this information more than twice a year.

Sent from my iPhone

Sharon Huggins — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Huggins Affiliation: Jun. 16, 2026 Accurate, timely information matters in making informed decisions. As a retired couple, we rely on our investments to supplement our pensions and social security income. Quarterly reporting offers a more accurate picture than semi-annual reporting and allows investors to respond to market changes more accurately than less frequent reporting.
The purpose of the SEC is to protect investors and less frequent reporting fails to protect investors as well as quarterly reporting.

Sharon Huggins
Retired educator
Chester County, PA

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sharon jacobs — Jun 16, 2026
Subject: S7-2026-15 Comment From: sharon jacobs Affiliation: Jun. 16, 2026 A crooked path, don't let this happen

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Sharon King — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon King Affiliation: Jun. 16, 2026 Sharon King Retired I like the information quarterly. I dont like the idea of losing my little bit of money.

Yahoo Mail: Search, Organize, Conquer

Sharon Kopina — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Kopina Affiliation: Jun. 16, 2026 SHARON Kopina retired. This matters to me because we don’t need oligarchs getting more free passes. They should be paying their fair share, and without a quarterly there will be abuses.

Sharon Leach — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Leach Affiliation: Jun. 16, 2026 We have an epidemic of corruption. Do NOT let up on reporting. In fact, it should be more often, not less. Stop this insanity now.

Sharon Mathews-Belllendir — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Mathews-Belllendir Affiliation: Jun. 16, 2026 I would like to continue to see the quarterly reports. Thank you.

Sent from my iPhone

Sharon Mrozinski — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Mrozinski Affiliation: Jun. 16, 2026 It seems to me that historical analysis and evidence has proven that quarterly reporting has benefited the average investor and semi-annual reporting is more beneficial to big business and market insiders. It sounds to me like information is the light that encourages honesty in financial, but than true up to date information has always best served "we the people ". There is no good reason to revert to semi-annual financial reporting except making market manipulation easier to hide from everyone except perpetrators and market insiders. Sharon Mrozinski, Retired

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Sharon O'Malley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon O'Malley Affiliation: Jun. 16, 2026 Keep it Quarterly. People need to know the current and accurate information. Sharon O'Malley

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Sharon Opfermann — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Opfermann Affiliation: Jun. 16, 2026 Sharon Opfermann , retired

Most of my retirement is tied up in stocks, and it is important to know the performance of those stocks on a frequent basis. I worked for a stock held bank for 17 years and it's simply not that difficult to do quarterly reporting. This frequency is important to everyone who has money invested in stocks with the hope of building a nice nest egg.

Sent from Sharon's cell phone

SHARON PERKINS — Jun 16, 2026
Subject: S7-2026-15 Comment From: SHARON PERKINS Affiliation: Jun. 16, 2026 Do not encourage secrecy. Keep at least quarterly reporting. Charlie Perkins, citizen. It matters because theft and fraud are rampant throughout the corporate world. Citizens need protection. Corporations have enough.

Charlie Perkins
Attorney at law
209 E. Main Street
Georgetown, KY 40324
(502) 863-9809

Sharon Petroski — Jun 16, 2026
Subject: S7-2026-15 From: Sharon Petroski Affiliation: Jun. 16, 2026 Sharon Petroski, legal assistant, California. The SEC should remain on a quarterly basis, this is why. Investor transparency: Investors receive regular updates on a company's financial condition
rather than waiting six months or a full year. Market efficiency: More frequent disclosure helps stock prices reflect current information, reducing information gaps and speculation. Accountability: Management is required to regularly explain results and risks,
making it harder to hide problems for long periods. Fraud detection: Frequent reporting can help regulators, auditors, and investors identify financial irregularities sooner. Equal access to information: Public disclosures reduce the advantage of insiders
or large institutional investors who might otherwise obtain information earlier.

Yahoo Mail: Search, Organize, Conquer

Sharon Purcel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sharon Purcel Affiliation: Jun. 16, 2026 Keep Reports Quarterly

Sent from my iPhone

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sharon rodriguez — Jun 16, 2026
Subject: Comment on S7-2026-15 From: sharon rodriguez Affiliation: Jun. 16, 2026 Since this was already done in 1955 - 1970 and it resulted in we the investors losing over 30% of our money, why would this be allowed to happen again
Keep our reporting to monthly or quarterly with online availability at any time. Obviously only reporting every 6 months is Not beneficial to our investments. Keep transparency and keep at least quarterly reporting

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sharon russell — Jun 16, 2026
Subject: S7-2026-15 Comment From: sharon russell Affiliation: Jun. 16, 2026 Please keep quarterly reports. There is enough graft and stealing going on in our government as it is. Please keep this rule in place, to keep corporations in check.
We the people need to know that there is some law and order in this country and that for once the people are being thought of instead of profits.
Sincerely,
Sharon Russell

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Sharon Shaner — Jun 16, 2026
Subject: S7-2026-15 From: Sharon Shaner Affiliation: Jun. 16, 2026 Keep the current requirements for CEOs to certify their quarterly reports. Why?

The 2008 global economic breakdown and the Great Recession. Enough said.

Do your job, protect the American people and the economy. Safe guards are in place, keep them.

Abandon your efforts to require less accountability for CEOs. Have we not learned what happens when you let companies police themselves? 2008 - Enron's defense was "I didn't know" and they created the 2008 worldwide economic collapse. So congress fixed it and required CEOs to certify every quarterly report and face prison and million dollar fines if the reports are false. The only reason to change this is to allow the bad guys to have free reign again. This is unacceptable.

After 2008, The U.S. Financial Crisis Inquiry Commission, composed of six Democratic and four Republican appointees, reported its majority findings in January 2011. It concluded that "THE CRISIS WAS AVOIDABLE and was caused by:

*Widespread FAILURES IN FINANCIAL REGULATION, including the Federal Reserve's failure to stem the tide of toxic mortgages;
*Dramatic breakdowns in corporate governance including too many FINANCIAL FIRMS ACTING RECKLESSLY AND TAKING ON TOO MUCH RISK;
*An explosive mix of excessive borrowing and risk by households and Wall Street that put the financial system on a collision course with crisis;
*Key policy makers ill prepared for the crisis, lacking a full understanding of the financial system they oversaw; and SYSTEMIC BREACHES IN ACCOUNTABILITY AND ETHICS AT ALL LEVELS ."[34]

Sharon Stearley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Stearley Affiliation: Jun. 16, 2026 Quarterly reporting is very important! Don’t make our country more corrupt! Sharon Stearley!

Sent from my iPad

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sharon stewart — Jun 16, 2026
Subject: Comment on S7-2026-15 From: sharon stewart Affiliation: Jun. 16, 2026 Sharon Stewart
Retired
Texas
Transparency is important to me in deciding how to invest my money. I’m equally concerned with ethical businesses and my ability to choose who to support. Experience in my life says that those at the top are not ethical or honest unless forced.

Sent from my iPad

Sharon Thornagle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Thornagle Affiliation: Jun. 16, 2026 This is Sharon Thornagle, retired citizen. Every investor must have a right to know the status of their portfolio quarterly. Six months leaves too much of a dark zone. Please require quarterly reports.

SHARON TRZOS — Jun 16, 2026
Subject: S7-2026-15 Comment From: SHARON TRZOS Affiliation: Jun. 16, 2026 Are you kidding me?! It's hard enough to make decisions when you're fighting against institutional traders.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sharon White — Jun 16, 2026
Subject: S7-2026-15 From: Sharon White Affiliation: Jun. 16, 2026 Please continue with quarterly reporting. As a small, retired investor, it is important to me to know the most current information of companies I invest in. MORE information, not LESS is the best scenario. Safeguarding people's investments by ensuring honest company reporting is key to maximize trust, in my opinion. Thank you, Sharon White, Goodyear, AZ.

Sharon Womack — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharon Womack Affiliation: Jun. 16, 2026 This is absurd. It’s our money, so it’s our right to see it anytime we want. I oppose this! I work in the financial industry and this is unfair to every a country holder.

Sent from my iPhone

Sharwan Nambiar — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sharwan Nambiar Affiliation: Jun. 16, 2026 Actually most states require monthly earnings statements. Quarterly should be ok since companies have a long history of manipulating their financial statements. I support quarterly statements as an added safeguard.

Sharwan H Nambiar
President Freespirits Corp Colorado

Sharyn Friedman — Jun 16, 2026
Subject: S7-2026-15 From: Sharyn Friedman Affiliation: Jun. 16, 2026 It’s unfair to not let people have quarterly access to their investment and the companies’ financial health on a consistent basis. Keep it fair! Otherwise less people will invest in certain companies.

Sent from my iPhone

Shawn Allison — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shawn Allison Affiliation: Jun. 16, 2026 Shawn Kerbein
Teacher/librarian
Pennsylvania
Quarterly reporting would only benefit the corporate interests. There is a lot of trouble that could happen in a 6-month timeframe. Investment income would be severely impacted, all the assets supporting retirement funds and shareholder's income would be ruined. Neither shareholders or fund managers will benefit. Companies could be potentially harmed as well, when/if profits fall and large chunks of investment is pulled after a negative 6 months.
Please don't do this

Shawn Kennedy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shawn Kennedy Affiliation: Jun. 16, 2026 Maintain the status quo. Does the name Enron ring any bells ?

Sent from my iPad

Shawn Lyon — Jun 16, 2026
Subject: S7-2026-15 From: Shawn Lyon Affiliation: Jun. 16, 2026 Quarterly reports keep companies honest enough to keep them from conducting fraudulent business. It almost seems like the Pedophile's administration likes it when people get defrauded.

Don't do it. It will only be restored once honest people are back in power.

Sent from my iPhone

Shawn Ribble — Jun 16, 2026
Subject: S7-2026-15 From: Shawn Ribble Affiliation: Jun. 16, 2026 Works Leave it alone we need accountability no more cheating.

Shawn Smith — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Smith Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I'm not a securities broker but I'd like to be yet this is a daunting prospect for me and many others already in or planning to enter that sphere of the economy. Transparency is the lifeblood of trust in the markets yet you seek to deprive us of any semblance of such. The repercussions of suddenly waking up to devastating irrecoverable news after inordinately long periods of blindness are too horrific to imagine yet this is the path you're choosing? I'm reminded of some very wise words of which I know not the origins..If it ain't broke..don't fix it!

Shawn Stenmark — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shawn Stenmark Affiliation: Jun. 16, 2026 Please keep SEC reporting quarterly. I want the accountability we have now.

Sent from my iPhone

Sheela Tawney — Jun 16, 2026
Subject: S7-2026-15 From: Sheela Tawney Affiliation: Jun. 16, 2026 Quarterly reporting should be retained for honest and clear accountability. Sheela Tawney Retired Beckville TX. 75631

Sheila A. Scott — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheila A. Scott Affiliation: Jun. 16, 2026 We need more visibility not less. Please do not implement a rule to allow them to hide information

Sheila A. Scott
sheila.a.scott@gmail.com

Sheila Armstrong — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sheila Armstrong Affiliation: Jun. 16, 2026 Hello! I disagree with your proposal to reduce reporting to just twice a year. Quarterly reporting allows all investors to make decisions based on more timely information.

At a time when corruption and misinformation runs rampant through our government, why would you want to play into that narrative by reducing information that the public needs to make investment decisions?

Sincerely,

Sheila Armstrong
Retired
Tennessee

Sent from my iPhone

Sheila Blake — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sheila Blake Affiliation: Jun. 16, 2026 My name is Sheila Blake, and I am a retiree living in Texas. I am deeply concerned at this effort to reduce transparency and minimize reporting from quarterly to semi-annual reporting. History shows this doesn't help the market. I'm curious who is behind it and will benefit. I am sure it will not be retirees like me who depend on our pensions and investments in the market. SEC should be strengthening rules in this time of mass corruption, not weakening them.

I oppose this reporting change.

Sincerely, Sheila Blake.

Sheila Collins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheila Collins Affiliation: Jun. 16, 2026 When are WE THE PEOPLE GOING TO MATTER? Keep the reporting quarterly.

Sheila Crowley — Jun 16, 2026
Subject: S7-2026-15 From: Sheila Crowley Affiliation: Jun. 16, 2026 We need accountability, obviously

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Sheila David — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sheila David Affiliation: Jun. 16, 2026 Why do this if it was already tried and hurt investors? Makes no sense. Do not do it.

Sent from my iPhone

Sheila Jurnak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sheila Jurnak Affiliation: Jun. 16, 2026 Quarterly reporting is important to me for the sake of value and transparency. I am not in favor of semi-annual reporting. Sheila Jurnak, Vermont. Retired from Higher Education.

Sheila Wormsbaker — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheila Wormsbaker Affiliation: Jun. 16, 2026 Sheila Wormsbaker, Retired Librarian. My husband died 11 years ago and what I have in investments he made possible. He was very deliberate in taking care of me. I am standing up for him. KEEP IT QUARTERLY!

Sent from my iPhone

Shelby McFaddin — Jun 16, 2026
Subject: File No. S7-2026-15 From: Shelby McFaddin It would be a grave mistake to eliminate the obligatory filing of the SEC form 10-Q. At this point, the man power required to produce these reports is not so significant that public companies are leaving gains on the table in order to keep investors informed. Further, as work becomes more efficient with the advent of agents and other autonomous assists, there's functionally no weight in that argument. Less frequent reporting means a lower volume of information in the public sphere. This creates an advantage to larger firms and research houses who can and will interface with companies in between semi annual reporting while retail investors only get information once a year. While the volatility will be condensed to twice per year compared to four times around releases, this also means that investors may not get the opportunity to act on intra-filing catalysts in a way they once could. I cannot see how the elimination of the 10-Q advantages the competition of- and free flow of information within the public markets. This move serves only the few.

Shelda Miller — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shelda Miller Affiliation: Jun. 16, 2026 Leave well enough Alone. Have you not learned anything from History?

Sent from my iPhone

Shelley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shelley Affiliation: Jun. 16, 2026 Keep REPORTING QUARTERLY. It's called accountability

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Shelley Collins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shelley Collins Affiliation: Jun. 16, 2026 Keep and maintain the quarterly reporting!

Shelley Coss — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shelley Coss Affiliation: Jun. 16, 2026 This is a loss of transparency, OBVIOUSLY. Simply encouraging the flim-flamming of the investors.

Shelley Dorgan — Jun 16, 2026
Subject: S7-2026-15 From: Shelley Dorgan Affiliation: Jun. 16, 2026 Everything being done by the current administration is to benefit the wealthy and corporations at our expense. Stop the criminal activities by these corporations.

Shelley W Cranley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shelley W Cranley Affiliation: Jun. 16, 2026 Please don’t disenfranchise shareholders by removing this safeguard for them. Maintain quarterly reporting!

Sent from my iPhone

Shelley W Cranley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shelley W Cranley Affiliation: Jun. 16, 2026 Please don’t disenfranchise shareholders by removing this safeguard for them. Maintain quarterly reporting!

Thank you.

Shelley Cranley

Sent from my iPhone

Shelli O'Steen — Jun 16, 2026
Subject: S7-2026-15 From: Shelli O'Steen Affiliation: Jun. 16, 2026 I want quarterly reports on all the companies I invest in. My retirement depends upon not loosing all that I have worked to build. Six months is too long to be in the dark about what a company is doing and how it is doing. If anything,

in this world of rapid change, moving to monthly reports would be better. A movement to less frequent reports is likely to discourage smaller investors from entering or staying in the market.

Shelli O'Steen
Las Vegas, NV

Shelly Doran — Jun 16, 2026
Subject: S7-2026-15 From: Shelly Doran Affiliation: Jun. 16, 2026 Keep the regulations as they are. Please don't allow us (middle class) be hoodwinked by the powerful.

Sent from my iPhone

Shelly Marshall — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shelly Marshall Affiliation: Jun. 16, 2026 Stop taking us backwards! We do NOT want this to be put into place. Look at the history.

Sent from my iPhone

Sheri Beck — Jun 16, 2026
Subject: S7-2026-15 From: Sheri Beck Affiliation: Jun. 16, 2026 Please keep quarterly accountability. These people influence all of our lives. Don't allow uncontrolled harm to the American people that just want a chance to live out their their modest lives without extreme distress especially considering all that we currently facing.
Sheri Beck, 68, artist and photographer

Sheri Beck, artist and photographer

Sheri Blaikie — Jun 16, 2026
Subject: S7-2026-15 From: Sheri Blaikie Affiliation: Jun. 16, 2026 Sheri Blaikie, retired, Upland Calif. Don't change the rules

Sent from my iPhone

Sheri Clarey — Jun 16, 2026
Subject: S7-2026-15 From: Sheri Clarey Affiliation: Jun. 16, 2026 Dear SEC! KEEP THE REPORTS QUARTERLY at least! Don't think less accountability is good, not with this dishonest administration is in control!

Sheri Pearson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheri Pearson Affiliation: Jun. 16, 2026 WE ARE BEING OVERTAKEN BY CRIMINALS. KEEP IT QUARTERLY!! RELEASE THE EPSTEIN TAPES!!

Sherie Helstien — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sherie Helstien Affiliation: Jun. 16, 2026 The SEC WORKS FOR US, the PUBLIC. NOT corporations.
The SEC MUST CONTINUE IT's LEGALLY MANDATED JOB: to regularly report, the usual QUARTERLY report. The SEC's job is to PROTECT the PUBLIC from ANY & ALL CORPORATE financial overreach, illegal activities, cheating, lying, & in the end, ANY & ALL financial theft, or any shenanigans, perpetrated upon the public. PERIOD. FULL STOP. This DRUMPF government best not attempt to weaken ANY part of the SEC. We are watching. We see you. And we & the courts WILL remember what this government & its various governmental (Drumpf) representatives perpetrate upon investors, e.g. the public, in the end.

S. Helstien
New York, NY

Sheron Derby — Jun 16, 2026
Subject: S7-2026-15 From: Sheron Derby Affiliation: Jun. 16, 2026 I've worked a lifetime to secure a retirement that provides comfort and security. Don't jeopardize my quality of life. I'm one of millions in this place. Don't change a system that works for a system that has proven to be proven to safeguard big and small investors. Quarterly reporting has provided information safeguarding all investors. The system is working don't change it!

Sent from my iPhone

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sherre Bowlby — Jun 16, 2026
Subject: Comment on S7-2026-15 From: sherre Bowlby Affiliation: Jun. 16, 2026 Please, let's not go backwards!
Sherre Bowlby, Retiree, Bluffton, SC

Sent from my iPhone

Sherri Faiad — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sherri Faiad Affiliation: Jun. 16, 2026 Keeping quarterly reporting is a must.

Sherri Faiad
Educator

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sherri voebel — Jun 16, 2026
Subject: S7-2026-15 From: sherri voebel Affiliation: Jun. 16, 2026 This is very necessary to insure honesty and integrity of all CEOs.

Please do not alter current law.

Thank you,
Sherrilynnvoebel@gmail.com
Sherri Voebel
1301 Coates Bluff Drive
APT. 1216
Shreveport, LA 71104

Sherrie Olson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sherrie Olson Affiliation: Jun. 16, 2026 Please do not change mandated reporting from four to two reports per year. Current quarterly reports enable receipt of CEO signed reports every three months and should be continued. If not, keen investors would continue to be knowledgeable about activity while the majority would not. Thank you.

Sherrie Yuschak — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sherrie Yuschak Affiliation: Jun. 16, 2026 Quarterly reports have become a standard for good reason. They are critical for monitoring and should not be changed.

Sherrie

Sherrie Yuschak, RVT, VTS (Behavior), KPA-CTP, Elite FFCP (Veterinary and Equine)
Faculty, Karen Pryor Academy for Animal Training and Behavior

Practice Certification Consultant, Fear Free

TAGteach Certified

Sherry Heard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sherry Heard Affiliation: Jun. 16, 2026 Sherry Heard retiree I support quarterly SEC reports to ensure the fidelity of my retirement investments. The savings to companies are not worth my peace of mind.

Sherry

Sherry Lockhart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sherry Lockhart Affiliation: Jun. 16, 2026 I'm sherry lockhart, retired legal secretary, please keep reporting as usual. We need as much information as possible.

Sherry Tow — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sherry Tow Affiliation: Jun. 16, 2026 Another possible Trump inept decision that could harm the American people and our economy! Of course, what does he care! The President and his family are making billions off his name and office!

Sent from my iPhone

Sherwin Santos — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sherwin Santos Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You want a crash worst then 1929, then proceed. I'm ready to pull all my money out of the SEC and just invest in foreign companies in Europe and Asia.

Sheryl Davis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheryl Davis Affiliation: Jun. 16, 2026 Sheryl, retired. Alot can happen in 90 days plus the lag to prepare statements

Sheryl Davis

Sheryl Debenham — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sheryl Debenham Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY

Reporting needs to stay quarterly. Our checks & balances only work if we can do the checks. Insider trading would be rampant. The ethical would be forced to put off buying/selling for 6 months until the numbers release, the unethical would cash in regularly.

KEEP IT QUARTERLY

Sent from my iPhone

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shirley Buckhanon-Mouton — Jun 16, 2026
Subject: S7-2026-15 Comment From: shirley Buckhanon-Mouton Affiliation: Jun. 16, 2026 Shirley Buckhanon-Mouton
Relationship Manager
Series 6, 63, 65

I view this as just another way to keep the little man uninformed and vulnerable to being fleeced. Most of us already don't know as much or anything about the companies our retirement plans are invested in. Companies are looking to almost guarantee their profits by withholding information that might cause us to sell or get out of the market altogether. Trying to make the rich richer and the middle class poorer. We are dangerously close to modern day serfdom now, and this will speed up the process.
Investors need more disclosures written in laymen's terms, not sporadic information at a company's discretion.

Sent from my iPhone

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shirley clute — Jun 16, 2026
Subject: S7-2026-15 Comment From: shirley clute Affiliation: Jun. 16, 2026 Eliminating quarterly reports is unethical. Once again corporate greed and bottom line profit will harm investors like myself and we are already sick and tired of being negatively impacted by bad business practices. It’s the SEC’s job to stand up for us. Do your job.

Sent from my iPad

Shirley Colton — Jun 16, 2026
Subject: S7-2026-15 From: Shirley Colton Affiliation: Jun. 16, 2026 Do not change quarterly reporting. It smacks of deep state coverups and President Trump has promised the Biden-era operations will stop.

Shirley Colton

Retired
San Antonio, TX

Sent from my iPad

Shirley Rosenberger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Shirley Rosenberger Affiliation: Jun. 16, 2026 Protect consumers! Corporation executives already make enough money.

Get Outlook for iOS

Shirley Sells — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shirley Sells Affiliation: Jun. 16, 2026 I am writing in strong opposition to this change on S7-2026-15
This is an attempt to strip money from the people and turn time back to a proven failure for the people. Regulations were passed for the welfare of the country.
Not for the benefit of upper wealthy.

Senior Cost Accountant
Hickory, NC

Shirley A. E. Sells

Shirley Sells — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Shirley Sells Affiliation: Jun. 16, 2026 This is an attempt to strip money from the people and turn time back to a proven failure for the people. Regulations were passed for the welfare of the country.
Shirley Sells
Senior Cost Accountant
Hickory, NC

Shirley A. E. Sells

Shivam Anand — Jun 16, 2026

Subject: S7-2026-15 Comment From: Shivam Anand Affiliation: Jun. 16, 2026 My investments into the American market are driven by the trust and transparency of the American system. Ending quarterly reporting is a step in the wrong direction.

Sian Lane — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sian Lane Affiliation: Jun. 16, 2026 Aren't we in enough of an Oligarch/Facsistic Hellhole, specifically because of that dark, hidden money. DO NOT MAKE IT WORSE BY ALLOWING EVEN MORE DARK, HIDDEN MONEY TO BE ILLEGALLY USED. Hidden, dark, untraceable funds equals CRIMINAL, ILLEGAL ACTIONS. There is absolutely NO other reason to hide money.

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sid woolcot — Jun 16, 2026
Subject: S7-2026-15 Comment From: sid woolcot Affiliation: Jun. 16, 2026 Sid woolcot, owner. I believe quarterly report is not enough.

Simona Combi — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Simona Combi Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Those of us who work for wages and need to save for retirement are at the losing end of this change.
While companies will continue to give big insitutional investors and insiders this vital quarterly information, we'll be in the dark and won't have timely, accurate information to help us make good investment decisions.
This will directly impoverish most of us, while handing out a big chunk of the economy's gain to those already at a big advange.
We work hard to save in our retirement accounts only to have this potentially wipe them out. This rule undermines the transparency the market needs to function properly.
Simona Combi

Simone Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Simone Brown Affiliation: Jun. 16, 2026 I guess corporations don't have enough, rob people of what they have left. This isn't the American way, this is more like something China would do. Just because they have lobbyist doesn't make it right, it makes it theft! America is suppose to be about capitalism, not crony capitalism, which is where we are. The only reason they want to do this, is to steal more money from people who already have less. give them more time to make shady transactions so more people will lose what little they have so we can have maybe 2 or 3 trillionaires and a bunch of starving people. The fact that this is even being proposed, Show's how corrupt our government is. Crony capitalism! The people will lose, AGAIN

Siri — Jun 16, 2026
Subject: S7-2026-15 Comment From: Siri Affiliation: Jun. 16, 2026 Keep reporting as it is. Big business and the wealthy don't need any more ways to hide what they are doing with their money.

Slade Rheaume — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Slade Rheaume Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
You guys are morons.

Slapkay — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Slapkay Affiliation: Jun. 16, 2026 I'm concerned that changing back to semiannual reporting will help return the conditions that caused the change to quarterly reporting. If you are taking medicine to control a medical issue, you don't cut back or stop taking it because the condition is under control.

Thank you for considering my input.

Stephen Arnold

Sent from my iPhone

Slocum — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Slocum Affiliation: Jun. 16, 2026 I am a retired Hi-Tech employee and an investor. I definitely need as much information as I can get. The proposal to eliminate quarterly reporting is clearly a play by The investment industry to keep the individual investor from being on anywhere near the same playing field as the insiders. I heartily oppose this proposal.

SM Womeldorf — Jun 16, 2026
Subject: S7-2026-15 Comment From: SM Womeldorf Affiliation: Jun. 16, 2026 Reduce risk fraud, keep SEC reporting quarterly. Who benefits if frequency is reduced? Not likely to be your average citizen. Please do aNOT decrease accountability by decreasing reporting frequency.

Thank you,

Susan Womeldorf, MD
Family Medicine Physician

Smarty Pants — Jun 16, 2026
Subject: S7-2026-15 Comment From: Smarty Pants Affiliation: Jun. 16, 2026 Arrest Ken Griffin and Citidel for illegal naked shorting, hiding their manipulation in derivatives swamps & accounting tricks. No more Zionist bankers in SEC positions like Gary Gensler. That's
the fox guarding the henhouse. Wallstreet has robbed Mainstreet of 100 trillion dollars. & You've done NOTHING. Fix it or abolish the impotent SEC. It's controlled by the Jooos also so it will remain

corrupted I imagine.

Yahoo Mail: Search, Organize, Conquer

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smbloome — Jun 16, 2026
Subject: S7-2026-15 Comment From: smbloome Affiliation: Jun. 16, 2026 We already don't trust the government like we once did. This plugs right into the most corrupt administration's insider trading plans and their narrative!

Sent from my Galaxy

Solange De Santis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Solange De Santis Affiliation: Jun. 16, 2026 Quarterly reporting is essential.

Solange De Santis

Sent from Samsung Galaxy smartphone. Get Outlook for Android

Sondra Cooper — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sondra Cooper Affiliation: Jun. 16, 2026 Keep posting quarterly!! This is just another example of how our money can be misappropriated because of lack of transparency!!

Sent from my iPhone

Sonic — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonic Affiliation: Jun. 16, 2026 Are you people out of your MINDS

Sent from my iPhone

Sonja Burroughs — Jun 16, 2026
Subject: S7-2026-15 From: Sonja Burroughs Affiliation: Jun. 16, 2026 Quarterly reporting should not be reduced, especially in these times of such corruption from the White House.

Sent from my iPhone

Sonja Dziedzic — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonja Dziedzic Affiliation: Jun. 16, 2026 People deserve transparency!!!
Did this regime forget what that means?
This is move would encourage corruption!!!
Leave it at 4 months!!

Sent from my iPhone

Sonja Grabel — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonja Grabel Affiliation: Jun. 16, 2026 Transparency is important. We need more light, not less.

Keep SEC reporting quarterly.

Thank you,
Sonja Grabel

Sonja Leonard Leonard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonja Leonard Leonard Affiliation: Jun. 16, 2026 Keep it QUARTERLY!!!

Sonja Leonard Leonard

53 Falls Bridge Road

Blue Hill Maine 04614

303-910-8328 - c

Sonja Sienkowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonja Sienkowski Affiliation: Jun. 16, 2026 Keep it Quarterly!
Sonja Sienkowski, OR RN
Changes to the reporting will kill my retirement investments. We lost so much back in the early 2000s and just now seeing some recovery and the actual opportunity to retire.

Sonja Sent from my iPhone

Sonya Sawyer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sonya Sawyer Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING

Sophia Crane — Jun 16, 2026
Subject: Keep Reporting Quarterly From: Sophia Crane Affiliation: Jun. 16, 2026 To the Powers That Be,

Quarterly reporting helps maintain accuracy, integrity, accountability, and transparency. Too many discrepancies and nefarious business decisions can be hidden with only semi-annual reporting. Changing to semi-annual reporting would be undermining the decades of progress in holding companies and their executives accountable for their actions.

Sophia Crane

Sparks — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sparks Affiliation: Jun. 16, 2026 Catherine Sparks retiredCPA Georgia
Keep 1/4ly reporting. Companies and investors need timely information and compnies need to react quickly

Sent from my iPhone

Stacey Auguste — Jun 16, 2026
Subject: File No. S7-2026-15 From: Stacey Auguste Why are you doing this? You tried it before and it didn’t go well! Learn from your own mistakes and stop trying to screw people over. I don’t even understand the benefit of semi-annual reporting. No one supports this.

Stacie Goetz — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Stacie Goetz Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please do not allow retail investors to be blindfolded while allowing institutional investors access to this information. Let's keep the playing field level.

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stacy walls — Jun 16, 2026
Subject: S7-2026-15 Comment From: stacy walls Affiliation: Jun. 16, 2026 We check our financial records daily, so it is very important to have timely reporting on financial issues so people can make a timely decision on where to put their money. It is important to have as up to date information on your portfolio in order make decisions on where to invest your money. We are retired and are very involved in our portfolio.

Stan Tyson — Jun 16, 2026
Subject: S7-2026-15 From: Stan Tyson Affiliation: Jun. 16, 2026 Every ceo must be held accountable. Every single quarter! Yjere should never be a get out of jail free fot them,

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Stanford Neering — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stanford Neering Affiliation: Jun. 16, 2026 Keep Quarterly Reporting ! We don't trust Big Business to do the right thing and be TRANSPARENT!

Stannis Automotivr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stannis Automotivr Affiliation: Jun. 16, 2026 Gregory M Chait Retired Securities and M&A lawyer

You seek to remove a critical barrier to corporate fraud. Don’t.

Sent from my iPhone

Starman Denver — Jun 16, 2026
Subject: S7-2026-15 Comment From: Starman Denver Affiliation: Jun. 16, 2026 Keep the requirement for quarterly reporting. Whatever the argument for extending the period to six months, it is wrong. Investors need to know what and how the company or fund is doing, and six months is simply too long. So KEEP the quarterly report requirement.

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stcroixriver — Jun 16, 2026
Subject: S7-2026-15 From: stcroixriver Affiliation: Jun. 16, 2026 Retain the requirement for quarterly reporting. There is no legitimate reason to reduce accountability for the people we are supposed to

be able to trust. They want us to trust them and invest our hard earned money into their companies. You, the SEC, is supposed to be safe guarding us. If you are truly doing your job you wouldn't even consider less safe guards. Shape up. Marian Nelson, business owner, 13033 State Rd 70, Grantsburg WI. 54840

Sent from Proton Mail for Android.

Steev Hise — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steev Hise Affiliation: Jun. 16, 2026 Quarterly reports at a minimum! Really there should be daily public reports. Transparency for everyone.

Steev Hise, Dada Analyst

Sent from my pocketkomputor. Forgive please brevity and typos.

Sent from my pocketkomputor. Forgive please brevity and typos.

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stef51 — Jun 16, 2026
Subject: S7-2026-15 Comment From: stef51 Affiliation: Jun. 16, 2026 Leave it alone! We need to be aware if what's going on.
S Finnerty

Sent from my Galaxy

Stephan Sims — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Stephan Sims Affiliation: Jun. 16, 2026 No!

Stephanie — Jun 16, 2026
Subject: S7-2026-15 From: Stephanie Affiliation: Jun. 16, 2026 Absolutely do not abdicate yiur responsibility to the citizens of the US by giving CEOs and fraudsters opportunities to cheat and steal. What other purpose do you even exist for, if not holding these people to the law? Your job is

not to aid and abet criminals, it is to deter them, and if that fails, punish them them for misdeeds. You aren't a support group for thrives. Do your job, hold them accountable!

Stephanie A — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Stephanie A Affiliation: Jun. 16, 2026 We have already let corporate America buy our elections and ruin our nation. Now they want to take our investments and destroy them. We know what this change will create. There is literally NO reason to do this other than corporate greed. Vote no to semi-annual reports.

Best regards -
Stephanie Adwar

Sent from my iPhone. Please excuse any spelling errors.

Stephanie Commings — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Stephanie Commings Affiliation: Jun. 16, 2026 It only benefits companies to have them be less accountable. It clearly brings greater unmitigated risk to the investors - American citizens with basic retirement accounts. So the decision of what to do is obvious. Why make a change? If anything they should be more accountable. But the bigger question is - why are there decisions that are being made that prioritize companies over citizens?

Stephanie Commings

stephaniecommings@gmail.com
Cell : (517) 351-6056

STEPHANIE DEGAITIS — Jun 16, 2026
Subject: S7-2026-15 Comment From: STEPHANIE DEGAITIS Affiliation: Jun. 16, 2026 We need as much protection for investors as possible. Less frequent reporting can allow problems to go undetected longer.
Stephanie Degaitis

Sent from my iPhone

Stephanie Fregoe — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stephanie Fregoe Affiliation: Jun. 16, 2026 I work hard for my savings. I want quarterly reports. It is part of doing business for companies to report quarterly. It is my right to know how my money is moving. It’s my investment. Too much room for fraud if this passes. Stephanie Fregoe, Hospitality Field

Stephanie Fregoe

Stephanie Meyer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Stephanie Meyer Affiliation: Jun. 16, 2026 Stephanie Erickson, retired from Bloomington, MN. I need to keep what little savings I have because I only have retirement income. I have worked so hard to save and do not need any changes that would lessen them.

Stephanie Mohr — Jun 16, 2026
Subject: S7-2026-15 From: Stephanie Mohr Affiliation: Jun. 16, 2026 Stephanie Mohr Retired SS, Medicare, Medicaid. I have lived long enough to see a CEO orVP, or Members of Boards finally been caught of DISHONORABLE CONDUCT & Breaking laws. There have been an uptick of these Employees doing just this. The last 9 yrs too many get slap on wrist or Pardons. They have broken serious Laws out of greed! I urge yoh STRONGLY not to cut these reviews down. CATCH AND PROSECUTE FROM STEALING from American Citizens & possibly you or Family.

Stephanie Piniuta — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Stephanie Piniuta Affiliation: Jun. 16, 2026 My name is Stephanie and I am a middle school teacher in Chicago. Quarterly reporting is important; in the United States the powers that be already have protected companies' interests and allowed them to rape and pillage Americans out of their hard earned money. This cannot further be exacerbated by allowing them to report only twice a year! The SEC needs to keep transparency in reporting the way that it is.

Stephanie Ponton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stephanie Ponton Affiliation: Jun. 16, 2026 I was in banking 43 years and quarterly reports for ANY company is needed.DO NOT let any company hide their operations from the PEOPLE! Stephanie Ponton, retired bank officer.

Stephanie Seaberg — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Seaberg Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

STOP ALLOWING PEOPLE WITH MONEY MAKE NEW RULES FOR THE REST OF THE WORLD! I don't want any of these companies in the market at all! STAND UP

Stephen Bandrowsky The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Stephen Bandrowsky Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-termism diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out

are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it.

Stephen Barnett — Jun 16, 2026
Subject: S7-2026-15 From: Stephen Barnett Affiliation: Jun. 16, 2026 Yall are just ****s for the rich ****ing pathetic

Sent from my iPhone

Stephen Charbonneau — Jun 16, 2026
Subject: File No. S7-2026-15 From: Stephen Charbonneau Request that you do not remove the requirement for quarterly reporting. As an investor, quarterly reports are vital for making assessments and decisions regarding companies!!

Stephen Chen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stephen Chen Affiliation: Jun. 16, 2026 Keep the quarterly report. It is important to me!!!

Sent from my iPhone

Stephen Dowling — Jun 16, 2026
Subject: File No. S7-2026-15 From: Stephen Dowling I'm very against the proposed change. There should be more information available. There is no likelihood that organizations will change their behavior solely based on providing less information. This change will primarily benefit insiders.

Stephen Grace — Jun 16, 2026
Subject: S7-2026-15 From: Stephen Grace Affiliation: Jun. 16, 2026 I strongly oppose the proposed rule S7-2026-15, which would reduce public company financial reporting from quarterly to semi-annual disclosures.

Quarterly reports provide investors, like me, with timely information and help ensure transparency, accountability, and confidence in our financial markets. With fewer required disclosures, company executives and others with access to nonpublic information could possess information for longer periods of time before it is made available to the rest of us, individual investors. This extended gap in releasing information could create more opportunities for insider trading, as well as cause an appearance of unfair advantages, undermining the public's trust and integrity of the markets.

The strength of U.S. markets has always been built on frequent information disclosure requirements. Those requirements should be maintained, or even increased, but definitely not reduced.

Regular reporting helps ensure that all investors have access to important financial information and data on a more equal basis. Not to mention, with today's fast changing world, ever changing economy, and the volatility of certain sectors, public companies' financial information should continue to be released on a regular quarterly basis to allow for a more level playing field for everyone. This same information if not required to be released but only twice a year will allow companies the opportunity to keep highly influential information, that should be transparent, from the public for longer periods of time greatly influencing individual investors investment decisions while significantly reducing the people's trust in the system.

If anything, individual investors deserve more transparency, not less. Please do not pass this semi-annual disclosure rule or law.

Sincerely,

Stephen Grace
Jackson, TN

Stephen Haddad — Jun 16, 2026
Subject: File No. S7-2026-15 From: Stephen Haddad Markets benefit from more transparency. I think less reporting is a move in the wrong direction. As an owner of these businesses, I believe four updates a year is adequate for judging performance.

Stephen Johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stephen Johnson Affiliation: Jun. 16, 2026 Financial transparency is key for investors to make decisions. If this is taken away from us how can we trust any company's books anymore? I think the proposal is a bad idea and must be stopped. Stephen Johnson.

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stephen marks — Jun 16, 2026
Subject: S7-2026-15 Comment From: stephen marks Affiliation: Jun. 16, 2026 When anything Benifits ONE party it is not a positive move.
This is yet another example of big money hiding true financials from the public. If it is a publicly traded corporation they should produce monthly numbers for anyone that has a stake, no matter how small. They have these numbers they just need to share them . This should be monthly not quarterly .

Stephen Taylor — Jun 16, 2026
Subject: S7-2026-15 Comment From: Stephen Taylor Affiliation: Jun. 16, 2026 Less information leads to less transparency with the money WE invest! Companies have a responsibility to report accurately and timely. Please do not change the requirement for quarterly reporting.

Stephen Taylor
South Carolina, Retired

Sterling Lauer — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sterling Lauer Affiliation: Jun. 16, 2026 Quarterly only!

Sent from my iPad

Steve Benyi — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Steve Benyi Affiliation: Jun. 16, 2026 I as an retirement investor demand you leave the reporting quarterly, if not i'm at the retirement age and if I choose my retirement will be cashed out, and I will leave the country for a nicer retirement!

Get Outlook for iOS

Steve Bickley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Steve Bickley Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please to whom it may concern, we need regulations on knowing Vidal information to decide if our investment is safe. Disclosure is Vidal to knowing. Disclose, disclose, disclose.

Thank you

Steve Bryant — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Bryant Affiliation: Jun. 16, 2026 Quarterly reports are an absolute necessity for investors. Six months is far too long to wait for information. Do not change the reporting requirements.

Steve Drach — Jun 16, 2026
Subject: File No. S7-2026-15 From: Steve Drach We need more transparency, not less.

Steve Fults — Jun 16, 2026
Subject: File No. S7-2026-15 From: Steve Fults I think the proposed change to allow companies to have less transparency is the wrong direction to take. This gives me half of the information I am currently getting. I am a member of the Motley Fool Community, they and I believe the individual investor deserve more transparency, not less.

Steve Gubala — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Gubala Affiliation: Jun. 16, 2026 Quarterly reporting is the bedrock of corporate compliance. Do not let this crumble. While I loathed my corporate reporting tasks when I was working; I understood their necessity. They make the situation more visible to internal management and eventually to external investors.

Steven Gubala

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steve johnson — Jun 16, 2026
Subject: S7-2026-15 Comment From: steve johnson Affiliation: Jun. 16, 2026 I invested in Lucent. Had they provided timely and accurate guidance I would have saved myself a small fortune. A well regulated and transparent market benefits all. Timeliness is too important to forswear. Protecting the investors is worth the cost.
Stephen Johnson
Tallahassee, Fl.

Sent from my iPhone

Steve Luxenberg — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Steve Luxenberg Affiliation: Jun. 16, 2026 How much more BAD POLICY can this country endure? No, I am not ready to go back to 1955!

Sent from my iPhone

Steve Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Rice Affiliation: Jun. 16, 2026 Quarterly is barely adequate, especially in the age of extremely rapid development of AI. it probably should be reduced to monthly, which might not be soon enough .

Steve Rice — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Rice Affiliation: Jun. 16, 2026 Quarterly is barely adequate, especially in the age of extremely rapid development of AI. it probably should be reduced to monthly, which might not be soon enough .

Frank S. Rice

Steve Simmons — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Simmons Affiliation: Jun. 16, 2026 Companies that trade publicly should make financial disclosures quarterly or more often not less. Small investors

need access and companies need to be as transparent as possible. Fraud and crim grow like mold in the dark.

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steve stein — Jun 16, 2026
Subject: S7-2026-15 Comment From: steve stein Affiliation: Jun. 16, 2026 To continue quarterly reporting. Much more investigation of “ Insider Trading “. Making insider trading by ALL person that have been elected to serve in any form of our government system a felony crime to those persons that are guilty of insider trading. That these persons are …NEVER allowed to run for any elected office. If convicted these persons will serve a sentence of not less than twenty five years in a Federal Prison with absolutely no chance of parole.

Sent from my iPad

Steve Stevenson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steve Stevenson Affiliation: Jun. 16, 2026 My opinion is that we should not make it possible to hide financial information.

D. E. Stevenson, Emeritus Associate Professor, Clemson University.
"Those who know, do. Those who understand, teach," Aristotle.
"The limits of my language mean the limits of my world," Wittgenstein.
"Always ask 'if' before you ask 'why'."

Steve Talyai — Jun 16, 2026
Subject: S7-2026-15 From: Steve Talyai Affiliation: Jun. 16, 2026 Two sing offs per year would have me consider pulling out of the market completely. I don't have much in the market, but what I do I feel would be jeopardized. The left is always regressive and this must be a leftist idea. Let's keep it RIGHT @ 4 times annually.

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steve wright — Jun 16, 2026
Subject: S7-2026-15 Comment From: steve wright Affiliation: Jun. 16, 2026 Why are you changing? The stock exchange, et al, is volatile. Quarterly is what we need to know on the information. Do not change it.!

Sent from my iPhone

Steven Bodey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steven Bodey Affiliation: Jun. 16, 2026 Quarterly reporting is insufficient for investment purposes. It exposes investors to undue risk and potential fraud. This proposed rule should be shelved.

Steven Clarke — Jun 16, 2026
Subject: File No. S7-2026-15 From: Steven Clarke This is a time where information flows faster than ever and when more retail investors are involved with the stock market than ever before. Timely information is needed to make informed decisions about personal finance and retirement accounts. The proposed rule would limit information to regular/retail investors, but allowing insiders, private equity, and those connected to still know when some good or bad is happening much sooner than others. This is a bad rule when people are clamoring for transparency from companies and the government.

Steven Heminger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steven Heminger Affiliation: Jun. 16, 2026 We've been down this road before. Keep the reports quarterly and give the little guy a sliver of a chance. What's the matter a trillion dollars isn't enough?

Steven Kirshbaum — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steven Kirshbaum Affiliation: Jun. 16, 2026 KEEP QUARTERLY REPORTING, YOU CORRUPT SCOUNDRELS!

Sent from my iPhone

Steven Larsen Managing Partner, Centricity Systems, Inc. — Jun 16, 2026
Subject: File No. S7-2026-15 From: Steven Larsen As part of the Motley Fool community, I strongly disagree with the current SEC proposal to switch quarterly reporting to semi-annual. Individual investors, such as myself, require more transparency, not less. I believe it undermines the trust in financial disclosures and health of industries and companies alike.

Steven Lowen — Jun 16, 2026
Subject: S7-2026-15 From: Steven Lowen Affiliation: Jun. 16, 2026 Quarterly Reports allow an almost constant stream of ‘Facts’ that is vital to comprehension of that entity. This, above all points out trends, opportunities, trouble spots, and specifics that need immediate attention. Investing, evaluating and anticipation is kept relevant by more frequent reporting.

Steven Lundeen — Jun 16, 2026
Subject: S7-2026-15 From: Steven Lundeen Affiliation: Jun. 16, 2026 It is ludicrous to change the reporting. To two times a year. Companies need to report to their shareholders and the public more

than twice a year.

STEVEN MOSSHAMMER — Jun 16, 2026
Subject: S7-2026-15 Comment From: STEVEN MOSSHAMMER Affiliation: Jun. 16, 2026 Keep the 3 month rule, or better yet make ít a requirement to report every month so the the share holder has a better idea of where there money is going.

Steven Shore — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Steven Shore Affiliation: Jun. 16, 2026 Reporting should absolutely remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

I worked in academia (both public school K-12 and university) for 40 years. Reporting more often gave a much more accurate indication of progress and allowed “customers “ (students and parents where relevant too) better opportunities for early intervention when necessary! Some schools required additional monthly reports in addition to quarterly official reports.

Steven Shore
Retired Teacher
Retired College Professor

Sent from my iPhone

Steven Spandorf — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Steven Spandorf Affiliation: Jun. 16, 2026 Having worked for 50 years, and made my money work for me, every dollar counts. I have watched as bad policy has stripped the dollars value to a shadow of its former self. Add to this the end result, less buying power in retirement, and reaping the results of that time and labor creates a decreasing return, an inexorable squeeze on our ability to afford the necessities of life. I struggle to understand the addition of another policy which will add to the burdens that exist in modern day life. What is apparently the return to abandoned policy for the benefit of the SEC and those least likely to be affected negatively by it, you will impoverish those least likely to be able to afford it. The only creation of this policy will be a whole new class of the poor. Scant reward for a life spent planning for the future. Steven Spandorf,MSgt, USAF (ret.)

Sent from my iPhone

Steven Wiggins — Jun 16, 2026
Subject: S7-2026-15 Comment From: Steven Wiggins Affiliation: Jun. 16, 2026 My name is Steve, and I am a software engineer that enjoys trading options. I read a lot of financial news, earnings reports, and other analysis that would be negatively impacted by the lack of transparency in elongating the window between reports. Quarterly reporting would be a step backwards for out

markets and its participants. In a more connected world, there is no excuse for less information from companies. If the SEC's job is to help protect investors, then the decision to go by half year would be against that interest.

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stevet — Jun 16, 2026
Subject: S7-2026-15 From: stevet Affiliation: Jun. 16, 2026 Quarterly reporting must stay. This isn't about paperwork and expense reduction. It's about accountability. This will weaken, by half, The SECs reach and enforcement ability. For you can't enforce what you don't know about. An extra 3 months will allow time for cover ups and more audacious fraud.

This is t just about corporate accountability. This speaks mostly to the SECs accountability for performance of their mission. Politicians and administrations go every 4 years. The SEC and the results of their regulation have much longer reach. So the right thing, quarterly reporting.

STEWART REGO — Jun 16, 2026
Subject: S7-2026-15 Comment From: STEWART REGO Affiliation: Jun. 16, 2026 No way !! Jeep it quarterly!!

Yahoo Mail: Search, Organize, Conquer

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strawberriesbh — Jun 16, 2026
Subject: S7-2026-15 Comment From: strawberriesbh Affiliation: Jun. 16, 2026 If it works, don't "fix" it.

Sent from my Galaxy

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stuberk — Jun 16, 2026
Subject: S7-2026-15 Comment From: stuberk Affiliation: Jun. 16, 2026 If anything, we should be considering going to monthly reporting. The potential for insider abuse is not only high, but part of the historical record. We tried this, it was a bad idea.

-Ken Stuber, retired, Florida.
Stuber

Sent from my Galaxy

Su Massey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Su Massey Affiliation: Jun. 16, 2026 This is purely a power grab for big corps. Every 6 months will throw inflation higher, and lower the stock market; all at the same time! Stop the madness NOW! I CAN'T AFFORD THIS!!!

Su Massey
Retired

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sudha G — Jun 16, 2026
Subject: S7-2026-15 Comment From: sudha G Affiliation: Jun. 16, 2026 Do not change the current 3 month window. It might save paper or work for the companies, but doesnt allow consumers to make informed decisions. Mismanaged funds and funds being robbed wont be visible for 6 Months

Donot facilitate theivery

Why is the Government dipping into every pot. Is it a distraction technique from what is real

Why are you trying to fix something that is not broken?

Let the voices of people who make up these funds with their contributions matter.

Sudha
when you kneel in front of God
He Stands up for you
and when He Stands up for you
Nobody can stand against you

Sue — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Affiliation: Jun. 16, 2026 Keep reporting of business profits quarterly. Stop trying to hide the grift by businesses to the American people.

Sent from my iPhone

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sue besemer-roberts — Jun 16, 2026
Subject: S7-2026-15 Comment From: sue besemer-roberts Affiliation: Jun. 16, 2026 Keep the reporting quarterly. The system should be working to provide information for the average American. Whether it's upside or downside major changes could allow only insiders to have awareness of situations that could impact our lives and the reduce flexibility that quarterly reporting currently provides. Thank you for considering this request. Sue Roberts (retiree)

Sue Birch — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Birch Affiliation: Jun. 16, 2026 Russ Birch
Sales Engineer
I rely on quarterly figures for future expenditures!

Sue Dalmeida — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sue Dalmeida Affiliation: Jun. 16, 2026 As a retired US senior citizen, I cannot afford to lose or risk more than one third of my savings. Please do everything possible to retain quarterly reporting for the good of every American citizen. Thank you, Sue Dalmeida Retired in Houston Texas

Yahoo Mail: Search, Organize, Conquer

Sue Ellen Seward — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Ellen Seward Affiliation: Jun. 16, 2026 We all benefit from transparency . We have short memories if we don’t recall what happened when reporting and accountability were not required. Quarterly reporting seems to be working. Let’s keep this requirement!

Sue Seward
Huntsville, AL

Sue Franko — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sue Franko Affiliation: Jun. 16, 2026 Keep Quaterly reports. Stop fraud in its tracks

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Sue Koontz — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Koontz Affiliation: Jun. 16, 2026 Companies need to be transparent. History has shown that they are out to fill their own pockets with little regard for laws or regulations if they can get away with it, and having 6 months to cover their tracks or take their money and run should not be an option.

Susan Koontz, retired, 27603

Sent from my iPad

Sue Lily — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Lily Affiliation: Jun. 16, 2026 The US has been tremendously successful. Adhering to rules and openness has created the greatest economy in the world: don't help this "administration" dismantle that which keeps us strong.

Thank you for reading my comment.

Ms. Lily

"...crisis of confidence becomes a self-fulfilling prophecy..."
Paul Krugman

Sue MIshaw — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue MIshaw Affiliation: Jun. 16, 2026 We should be keep informed quarterly on our investments.

Sent from my iPad

Sue Nell Duitz — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sue Nell Duitz Affiliation: Jun. 16, 2026 Why go back in time? That doesn't make sense. Only if it is an advantage to companies in the SEC and a disadvantage to investors.

Sent from my iPhone

Sue Spadoni — Jun 16, 2026
Subject: S7-2026-15 From: Sue Spadoni Affiliation: Jun. 16, 2026 There is nothing good that can come from elimination of quarterly SEC filings. These are necessary to keep corporations honest. The Enron collapse is a prime example of how and why such oversight still needs to be in place.

Lillian Spadoni, Washington

Sue Tokuyama — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sue Tokuyama Affiliation: Jun. 16, 2026 Support transparency. We need reporting!

Sun Garcia — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sun Garcia Affiliation: Jun. 16, 2026 Keep our information to quarterly reports. We need the info to make sound judgments, as you can see how volatile it has been in just 2 months the stock market has gone up and down depending on how the war in Iran has been. We have a right to be informed quarterly reports.

Sundee Koffarnus — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sundee Koffarnus Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please keep the quarterly disclosures in place. The information shared is important to my decisions to invest or not. Additionally, I want to be on equal footing with any institutional investor, not at an informational disadvantage caused by dealyed reports.
Others have pointed to the increased potential for fraud, and I agree, we need more protections not less.

Sundeep Puri — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sundeep Puri Affiliation: Jun. 16, 2026 It's the public's money and a public company! The transparency and currency of performance is necessary in an age of constant change. Quarterly is the least that is needed. Do not make this mistake!
-Sundeep Puri

Susan Aschenberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Aschenberg Affiliation: Jun. 16, 2026 Susan, Court Reporter, More corruption in this regime. We need to stop this. We have the Right to see out stocks in real time. Do not let this happen.

Susan Aschenberg — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Aschenberg Affiliation: Jun. 16, 2026 Susan, Court Reporter, More corruption in this regime. We need to stop this. We have the Right to see our stocks in real time. Do not let this happen.

Susan BAKER — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan BAKER Affiliation: Jun. 16, 2026 We need current information not waiting 6 months. This is my retirement account!!

Susan Baker. Retired

Sent from my iPhone

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susan blackwood — Jun 16, 2026
Subject: S7-2026-15 Comment From: susan blackwood Affiliation: Jun. 16, 2026 This matters to me because fraud is already rampant and I am exhausted with my tax payer money being stolen and no one is being held accountable. As a US citizen (legal) it is my right to know what is going on.

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susan blandino — Jun 16, 2026
Subject: S7-2026-15 From: susan blandino Affiliation: Jun. 16, 2026 Stay with quarterly. We want accountability

Get Outlook for Android

Susan Bush — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Bush Affiliation: Jun. 16, 2026 It is important for the quality and liquidity of the US financial markets to keep the quarterly earning requirement for publicly traded firms. This standard holds management of publicly traded firms accountable to shareholders and provides shareholders with confidence in their holdings.

Susan Bush
Sent from my iPhone
847-721-4988

Susan Carter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Carter Affiliation: Jun. 16, 2026 Please maintain the current practice of reporting quarterly….watching trends on a regular basis, allows for closer monitoring of activities and subsequent decision making.
Thank you in advance

Sent from my iPad

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susan connochie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: susan connochie Affiliation: Jun. 16, 2026 Quarterly reporting is beneficial and necessary to maintain transparency. Let's not go back to the old days of the public being kept in the dark and getting financially screwed. Who wins on this? Corporations and the uber rich with contacts within the corporations!

Susan Cusick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Cusick Affiliation: Jun. 16, 2026 My name is Susan Cusick from Johns Creek, Georgia. I am writing to convey my belief that SEC should continue quarterly reports.

I also believe that that CEO and Board compensation should NOT be tied to stock price!

After a lifetime in corporate marketing and communication, I am now self-employed and paying close attention as I approach retirement age.

Thank you,

-Susan Cusick
Johns Creek, Georgia

Susan Doherty — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Doherty Affiliation: Jun. 16, 2026 Quarterly reports is not enough in today's market. Transparency is fading. Moving reporting to twice a year will move the system to a black market underground process.
Where there is nothing to hide there is no reason for avoidance.
Susan D Payroll

Susan Emfinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Emfinger Affiliation: Jun. 16, 2026 One word about the proposed role change: OUTRAGEOUS.

Susan L. Emfinger
+1 443 422 8599

Susan F. — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan F. Affiliation: Jun. 16, 2026 My name is Susan Fernandez, and I'm an Information Technology Portfolio Manager. This proposal is awful on several fronts because it does not allow transparency, it obscures it. Vote NO!

Thank you.

Respectfully,

Susan Fernandez

303/420-3665

Susan Francis — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Susan Francis Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Do not allow less information! I rely on quarterly reports to make informed decisions. Please don't change this.
Sincerely,
Susan Francis

Susan Gallivan — Jun 16, 2026
Subject: S7-2026-15 From: Susan Gallivan Affiliation: Jun. 16, 2026 Reporting must be kept quarterly for full accountability. Do not let the Enron debacle happen again! Susan Gallivan, Stock Investor, Houston TX

Sent from my iPhone

Susan Gemming — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Gemming Affiliation: Jun. 16, 2026 Leave it to quarterly! I'm so tired of Washington making things better for companies and the rich and ignoring most of the people in this country. Stop this from moving forward. My husband and I are both retired and this could severly limit our funds for retirement.
Susan Gemming

Susan Gillespie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Gillespie Affiliation: Jun. 16, 2026 Retiree here, on a fixed income that just gets me by. Lowering any of that income so corporations have more sounds like a punishment . I did the right things to take care of myself. Don’t take that away because of greed. I do think there are several things in the Bible about that word. Do better, for everyone, not just a few.

Sent from my iPhone

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susan haritos — Jun 16, 2026
Subject: S7-2026-15 Comment From: susan haritos Affiliation: Jun. 16, 2026 Susan Haritos, retired.

Based on information provided regarding this rule, I disagree and prefer quarterly reporting. My financial advisers use this information to invest properly. Quarterly reporting shouldn’t be an option, but mandatory. Six month reporting is too long for a company to “hide” their data.

Sent from my iPhone

Susan Hawk — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Hawk Affiliation: Jun. 16, 2026 Susan R. Hawk, librarian, Decatur, GA 30033

Quarterly stock reports are in the best interest of stockholders & investors. In 1955, stock reports were semi-annual, and stock prices plummeted. Stockholders & investors lost big time. Keep financial reports QUARTERLY!

My mother is 90 years-old. If financial reports are semi-annual, she could be long dead before she sees her next report!

Susan Hawk
hawk.susanr@gmail.com

Susan Henderson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Henderson Affiliation: Jun. 16, 2026 I have limited income and am no longer able to work. My investments during my working years produce vital income to pay my bills, health insurance, etc. History shows us that semi-annual reporting results in lower earnings. Please, please do not authorize changing the quarterly reporting that is currently required. It would devastate the financial health of so many of us!
Susan Henderson, retired
Lynnwood, WA

Sent from my phone

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susan jackson-rafter — Jun 16, 2026
Subject: S7-2026-15 Comment From: susan jackson-rafter Affiliation: Jun. 16, 2026 Please don't make this change that will make it easier for companies to commit fraud. Susan Jackson-Rafter, Nottungham NH 03290

Susan Kaman — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Kaman Affiliation: Jun. 16, 2026 Reporting needs to be kept quarterly. It’s irresponsible to change that.

Sent from my iPhone

Susan Kamprath — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Susan Kamprath Affiliation: Jun. 16, 2026 Do not teturn to this bad practice

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Susan McCarthy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan McCarthy Affiliation: Jun. 16, 2026 I think quarterly reporting should be continued. Allowing companies to hide their books for 6 months deprives consumers of the information they need to be knowledgeable consumers.

Susan McGuire — Jun 16, 2026
Subject: S7-2026-15 From: Susan McGuire Affiliation: Jun. 16, 2026 My name is Susan McGuire, I am a retired educator who relies upon the health of my investments. What happened with Enron should never happen again. Investors and shareholders should not be kept in the dark about the financial situation of the companies that they are investing with. Quarterly reporting helps keep the direction of the business transparent. We do not want to go backwards with the safety of our investments. Large and small investors need protection. Please retain quarterly reporting.

Sent from my iPhone

Susan McKee — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan McKee Affiliation: Jun. 16, 2026 No changes! Maintain quarterly reporting. Why would there be any SEC support for the change? Showing profitable returns is good for the country, not just individual investors.
Susan McKee, retired
Ocean Isle Beach,
NC

SUSAN MORSE — Jun 16, 2026
Subject: Comment on S7-2026-15 From: SUSAN MORSE Affiliation: Jun. 16, 2026 Quarterly statements are the most accurate. Keep Them! Public school teachers can’t risk losing any of our retirement investments - We don’t get paid enough as it is so we can’t afford potentially losing $!
Susan Morse , public school Speech Language Pathologist Vermont

Sent from my iPhone

Susan Nagel — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Nagel Affiliation: Jun. 16, 2026 Susan K., Professor, Central Ohio. Not keeping rhe quarterly reporting would be a
big mistake that could destroy our current financial markets and the trust of the public.

Susan O'Donnell — Jun 16, 2026

Subject: Comment on S7-2026-15 From: Susan O'Donnell Affiliation: Jun. 16, 2026 It failed before; why would we go back?

Susan OHara — Jun 16, 2026
Subject: File No. S7-2026-15 From: Susan OHara I want the requirement to remain at quarterly reporting. This was tries in the 1970 timeframe and the result was that investors lost a significant amount of money. Transparancy is key. Keep it at quarterly please.

Susan Pellicciotti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Pellicciotti Affiliation: Jun. 16, 2026 Stop trying to create ways for companies to screw their shareholders while company leadership saves themselves. We need quarterly reviews to keep all stockholders equally well informed.

Sent from my iPhone

Susan Pridemore Box — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Pridemore Box Affiliation: Jun. 16, 2026 No, it was tried once and failed.

Sent from my iPhone

Susan Rae-Reeves — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Rae-Reeves Affiliation: Jun. 16, 2026 Decreasing transparency is never a good thing. Who is this proposal designed to benefit? That’s, right, the already rich and powerful. They don’t need more. The need is in the side of the retail investor, the middle class saving for retirement. Those people should be protected. Quarterly reports need to stay. No change, please.

Susan Ruska — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Ruska Affiliation: Jun. 16, 2026 Quarterly reporting is what I follow. Never change it to semi or annual reporting. Companies will be encouraged to deceive the stock holders.
Sincerely John , stock investor for over 50 years.

Susan Sapp — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Sapp Affiliation: Jun. 16, 2026 Keep the Quarterly Reporting as is Always has been.
Susan Sapp
Retired

SUSAN SHIPP — Jun 16, 2026
Subject: S7-2026-15 Comment From: SUSAN SHIPP Affiliation: Jun. 16, 2026 My name is Susan Shipp. My husband and I are retired and our income for the next 20 years, God willing, will come largely from our investments.
We need quarterly reporting to help ensure our funds are properly invested for the retirement we have worked 40+ years for!
Half-yearly reporting may be good for companies, but it is definitely NOT good for investors. Why should companies be given this option??!!
Companies need to be required to provide all the current financial disclosures in the same timely manner that they have been.
Your role as a federal regulator is protect investors. Please continue to do your job!

Thank you,
Susan Shipp

Susan Sinelnik — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Sinelnik Affiliation: Jun. 16, 2026 Susan Sinelnik, Quarterly reporting helps with transparency, and seems most beneficial for companies and investors.

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susan stane — Jun 16, 2026
Subject: S7-2026-15 Comment From: susan stane Affiliation: Jun. 16, 2026 I'm Susan L Miller. I'm a home health aide. Any smart person keeps an eye on the money; be it your checkbook, your own company financials or the stock market company you invest in. Waiting
6 months in-between checks is a recipe for trouble. Are you helping cover up embezzlement? Stupid idea.

Yahoo Mail: Search, Organize, Conquer

Susan Watson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susan Watson Affiliation: Jun. 16, 2026 My name is Susan Watson from Oak Grove, Missouri. I think quarterly reporting should be kept as the standard. As a retiree, I only have so much money in my IRA and Social Security to live on. This money has to last for the rest of my life. I am 70 and getting a job at this age is almost impossible. No one wants to hire people my age. I can't afford to lose any of what I have, as that is all I have. I would face financial hardship with less of my savings. I am a not wealthy person. I worked hard for what I have. Please make decisions that help the average person not the wealthy or corporations. Help us keep what savings we have and not have some of it lost to an antiquated system that does not benefit the average person.Thank you for your attention in this matter.

Susan Welsford — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susan Welsford Affiliation: Jun. 16, 2026 STOP complicity in

CORRUPTION!

Susan Welsford
Norton Shores, MI

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susanne wiley — Jun 16, 2026
Subject: S7-2026-15 Comment From: susanne wiley Affiliation: Jun. 16, 2026 It appears to me that this change only benefits, the larger companies and smaller investor is at a disadvantage. Investors need to have pertinent information on a quarterly basis in order to make decisions about their own financial situation.

Sent from my iPhone

Susi Rosinski — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susi Rosinski Affiliation: Jun. 16, 2026 We do not appreciate this as it doesn't allow the general public to see what is really going on.
Susanne Rosinski
Owner-& CEO, WNY Qigong LLC

Sent from my iPhone

Susie Barnett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susie Barnett Affiliation: Jun. 16, 2026 Please keep up the quarter reports. I like to know what my stocks are doing. Thank you, Susie Barnett

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Susie Brown — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Susie Brown Affiliation: Jun. 16, 2026 Membees of the SEC: I am writing to oppose the movement to semi-annual reporting by companies publically traded . History has shown us that that could lead to lower returns in the market. As a retired couple, we are concerned that this change could deeply lower the value of our portfolio. Please reconsider and oppose the change to semi-annual reporting. Sincerely, Susan J. Brown

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Susie Wallace — Jun 16, 2026
Subject: S7-2026-15 Comment From: Susie Wallace Affiliation: Jun. 16, 2026 Susie Wallace, school employee, responsible small investor.
Please keep this information public

Sent from my iPhone

Sussi Martin — Jun 16, 2026
Subject: File No. S7-2026-15 From: Sussi Martin Absolutely no changes in reporting requirements.

Suzanna — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanna Affiliation: Jun. 16, 2026 Keep the reporting as is, quarterly. Thank you.

Sent from my iPhone

Suzanne Bundy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanne Bundy Affiliation: Jun. 16, 2026 We need the quarterly reporting to continue in order to keep companies accountable. We deserve this transparency!

Suzanne Bundy
GraphicArtist.

Suzanne Bundy — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanne Bundy Affiliation: Jun. 16, 2026 We need the quarterly reporting to continue in order to keep companies accountable. We deserve this transparency!

Suzanne Bundy
Graphic Artist

Suzanne Hood — Jun 16, 2026
Subject: S7-2026-15 From: Suzanne Hood Affiliation: Jun. 16, 2026 I support and encourage the continuation of quarterly signatures byCEOs on their corporate documentation. On a daily basis, I witness rules being bent to support the wealthy. Those of us who are small investors need protection to guarantee our security of our investments andin retirement. Maintain the quarterly reporting.

Suzanne Hood
Boulder Creek, California

Suzanne K — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanne K Affiliation: Jun. 16, 2026 Quarterly reporting is absolutely crucial for watching over companies reducing the oversight to biannually will reduce transparency and have the potential to cause great harm to the markets and to me as an investor. I vehemently oppose this proposed change.

Suzanne Magnuson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanne Magnuson Affiliation: Jun. 16, 2026 Quarterly reporting is necessary because the corporate drive to maximize shareholder value at the expense of all else leads to unethical behavior. Regular reports make corruption easier to find and protect those very shareholders from loss due to unethical conduct from company employees.

Suzanne Magnuson, M.A., M.B.A.

Suzanne Magnuson (she/her), Travel Editor/Social Media Manager
Splash Magazines Worldwide

www.splashmags.com

Facebook - http://www.facebook.com/SplashMags
Twitter - http://twitter.com/#!/SplashMagWW
Pinterest - http://www.pinterest.com/splashmags
Instagram - https://www.instagram.com/splashmags/

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suzanne marett — Jun 16, 2026
Subject: S7-2026-15 Comment From: suzanne marett Affiliation: Jun. 16, 2026 Why don't you just dissolve this commission completely, you essentially have already! #moreTrumpBS!

Suzanne Norton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzanne Norton Affiliation: Jun. 16, 2026 Stick with quarterly reporting. Otherwise, the average person (who doesn’t have access to insider information on the company’s financial operations) has less time to know when things have gone belly-up and therefore less time to pivot with their own finances, leading to a greater potential loss for John Q Public! This 6 month reporting idea leads to less transparency- which is no doubt what our current regime is going for…

Sent from my iPhone

Suzi Lenhart — Jun 16, 2026
Subject: S7-2026-15 Comment From: Suzi Lenhart Affiliation: Jun. 16, 2026 It is important to know how investments are doing more frequently than less frequently. I have a very modest portfolio and don't want to be. BLINDSIDED

Yahoo Mail: Search, Organize, Conquer

Sybil McFadden — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Sybil McFadden Affiliation: Jun. 16, 2026 Definitely quarterly

Sent from my iPhone

Sybil Starr — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sybil Starr Affiliation: Jun. 16, 2026 Heather Catron, wrestling producer. This matters because corruption is running amok & we need to keep our eyes on the books! I say we check them more, not less!

Thanks

Sylvia Forte — Jun 16, 2026
Subject: S7-2026-15 Comment From: Sylvia Forte Affiliation: Jun. 16, 2026 This is an assault on generations of our family, imperiling our financial well-being.
Sincerely,
Sylvia Forte
Retired teacher,
Retired VA government employee,
mother of 3,
grandmother of 6,
great-grandmother of 3

Sze Chuen — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Sze Chuen Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
White collar crime is destroying regular americans.

T Enderton — Jun 16, 2026
Subject: Comment on S7-2026-15 From: T Enderton Affiliation: Jun. 16, 2026 This needs to remain a quarterly report. I am a retired utility and healthcare worker and have limited investments to back up my social security. Quarterly monitoring, as well as input from
my investment manager allows me to make changes as needed to remain informed about how long my investments will support me in my old age. S.S. only wont support me going forward.

Timothy Enderton
Retired
Newfane, NY

Yahoo Mail: Search, Organize, Conquer

Tadd Casper — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tadd Casper Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am an active investor and I feel that the proposed rule change is detrimental to retail investors and traders. By keeping retail in the dark, it does nothing but harm them as current, up-to-date information is the only way to reliably invest. True price discovery helps everyone.
It does nothing but rug-pull and blindside investors and make them bagholders for soon-to-be depreciated assets.
The proposed changes are obvious for what they are: keeping retail unsuspecting and ignorant while insiders and privileged buyers/sellers quietly look for exits, and sets up retail as bagholders while the **** hits the fan.
Instead of helping average Americans to have agency in their own future and security, we are again being robbed.

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talayah — Jun 16, 2026
Subject: Comment on S7-2026-15 From: talayah Affiliation: Jun. 16, 2026 I, like most Americans, have worked hard for many years to prepare for a retirement that will provide stability for my latter years. I would like to see quarterly reporting remain so there is more transparency and care taken with our investments. The market should work for everyone, not just the ultra rich.

Talayah Stovall, Chicago, Illinois

Sent from my Galaxy

Talena Dubberly — Jun 16, 2026
Subject: S7-2026-15 Comment From: Talena Dubberly Affiliation: Jun. 16, 2026 Why change something that’s worked for years! I don’t want to wait 6 months to only find out I’m losing money! At least quarterly if I’m losing I can start making adjustments. Just leave it alone. Find something else to pick on. Talena Dubberly

Sent from my iPhone

Tamara Kramer — Jun 16, 2026
Subject: S7-2026-15 From: Tamara Kramer Affiliation: Jun. 16, 2026 Keep it.

Sent from my iPhone

Tamara Lewis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tamara Lewis Affiliation: Jun. 16, 2026 Hi. Tamara here. Registered nurse from Idaho. Started investing late due to a significant student loan debt burden. Worked my rear end off to have a portfolio I could count on in retirement. I reviewed the trends when the US previously only reported semiannually. Why would we move away from the quarterly reporting that's served our markets so well? Millions of US citizens are relying on the portfolio they've built for retirement ... It's the only thing that gets a lot of us common people into the stock market and a portfolio of any size represents decades of hard work. Mine has to support myself and my husband in retirement and the projected loss of going semiannual takes us from being able to meet our needs to definitely not. If it took the projected percentage of loss I'd go from 250k to just over 150. Combined with the projected decrease in social security this isnt sustainable for the long life span my family suggests I will have. Please, let's do what's right for the average American and stop stacking the deck against us.

Tamara Shaw — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tamara Shaw Affiliation: Jun. 16, 2026 I am a business owner myself and it’s not right holding back financials for 6 months for larger companies. The only purpose I can see is to deceive others withhold information and increase profits for themselves. It’s wrong and should not be changed. Please do not allow this to happen. It’s not fair to the investors and to the smaller companies. It provides the opportunity for deceit when there should be full disclosure and transparency.

Thank you,

Tamara Shaw
TCS & Associates, Inc.

Thank you,

Tamara Shaw, CPC
TCS & Associates, Inc.

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tamara van natta — Jun 16, 2026
Subject: S7-2026-15 Comment From: tamara van natta Affiliation: Jun. 16, 2026 Keep Quarterly reporting. You guys just can’t stop trying to screw the American people We will remember how you vote come November. And WILL VOTE YOU OUT

Sent from my iPhone

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tamarat137 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: tamarat137 Affiliation: Jun. 16, 2026 Please do not allow this to happen Stay with quarterly reports. Tamara Tresniowski retired teacher. I can not risk losing any of my TDA.

Sent from my Galaxy

Tamera Camarena — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tamera Camarena Affiliation: Jun. 16, 2026 Tamera Camarena
Office Manager 2009-2024, for my families business founded in 1978 by generational Union Millwrights who built the city of Chicago. They've risked their lives since the 1930's+ to erect the frames of the exact high rise buildings the financial institutions operate out of today.

We quarterly reported EVERY year, even when there were times we couldn't pay ourselves let alone our accountant on time.

I think the phrase used by our out of control leader was "stop the steal" ???

Sent from my iPhone

Tami Birch — Jun 16, 2026
Subject: S7-2026-15 From: Tami Birch Affiliation: Jun. 16, 2026 The wealthy insiders,getting richer, while the rest of have disclose our hard earned wages incomes. SEC,and others must show full transparency and disclose quarterly with reports . No coverups tax loopholes or off shore banking. The wealthy must pay more,as the percentage of income and amount of assets are overwhelmingly disproportionate to taxes paid. They're so wealthy. They should pay their fair share,so we could afford,food gasoline utilities,housing,healthcare. Shame on the super wealthy 🤑 that don't care about The Majority of citizens that provide services to them while the thrive and we are harmed Tamara Birch retired Public School educator,Bisbee AZ. I live in a rural border town with little economic opportunities and infrastructure ,environmental needs water and healthcare ,Public Education not being funded.
Please reform your policies to provide fairness and openness for ALL. I VOTE.
Respectfully,
Tamara Birch

TAMI BOUDREAUX — Jun 16, 2026
Subject: S7-2026-15 Comment From: TAMI BOUDREAUX Affiliation: Jun. 16, 2026 Transparency is

crucial!

Tami Boudreaux

Tamika Easley — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tamika Easley Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This will effect clarity and comfort. This causes confusion by having no access to vital information. That is so needed to make successful decisions.

Tammie Hart — Jun 16, 2026
Subject: S7-2026-15 From: Tammie Hart Affiliation: Jun. 16, 2026 Why so congress and the orange person can cheat us another way now?? You can't be serious about signing anything that has to do with this?? You work for us, make these companies have to stay honest and anyone else that wants to use this too!! They will cheat the system all over again, this was put into place to keep that from happening and now your gonna allow them to do it again??? Wtf?Omg wake up!! Do the right thing for the American people and dont allow this to happen again!!

Tammy Verratti — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tammy Verratti Affiliation: Jun. 16, 2026 Full Transparency matters, there should be no hidden quarterly or agendas that the investors are not a part of.

Tamsen Davis — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tamsen Davis Affiliation: Jun. 16, 2026 I like quarterly updates... easier to monitor and or make revisions... no reason to revamp the system...

Sent from my iPhone

Tanya Brooks — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tanya Brooks Affiliation: Jun. 16, 2026 It’s bad for the ordinary investor trying to make decisions for their small nest egg. All power is shifting millionaire class pushing investors closer to the bottom. No justice for the small guy.

Sent from my iPhone

Tara — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tara Affiliation: Jun. 16, 2026 Company quarterly reporting is critical for company earnings’ transparency and investor security.

Sent from my iPhone

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tara foeman — Jun 16, 2026
Subject: S7-2026-15 Comment From: tara foeman Affiliation: Jun. 16, 2026 Too many times theese companies get away with not paying their employees by saying they are broke when they actually embezzleing the money. Please don't give them more opportunities to rob the little guy!!!

Get Outlook for Android

Tarie — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tarie Affiliation: Jun. 16, 2026 By the numbers, this is overall, a bad idea. Who benefits? Not the consumer. Seems like another iladvised, Reagannesk trikle-down stunt.

Tarvaris Koonce — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tarvaris Koonce Affiliation: Jun. 16, 2026 The quarterly reports allows for transparency. If we reduce the reporting requirements there is less market pressure to hold these companies accountable. The CEOs have proven they are not capable on their own.

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tasha marie stevens-gueh — Jun 16, 2026
Subject: Comment on S7-2026-15 From: tasha marie stevens-gueh Affiliation: Jun. 16, 2026 There is no reason to backtrack on transparency requirements especially when Americans don't trust their government to deal fairly with the middle class versus the billionaire millionaire club. I do not support biannual reporting, which allows or promotes insider advantages. We need to keep quarterly with the goal of even more frequent reporting in accordance with technological advances.

Tasha Stevens-Gueh, attorney
Delaware

Sent from my Galaxy

Tau — Jun 16, 2026
Subject: S7-2026-15 From: Tau Affiliation: Jun. 16, 2026 Yet they're taking away social security,

medicaid, foodstamps for many and making people report more often with stricter restrictions? No. Ceos and businesses need to be monitored more commonly than quarterly even, every 2 weeks sounds a little more efficient and with how many companies are rarely ever held accountable for their economic and environmental crimes, they need to be reigned in with far stricter guidelines and protocols. Stop babying those who are quite literally causing mass starvation, homelessness and environmental disasters. Start making them Authentically be held accountable to the highest standards.

Taurus Sun — Jun 16, 2026
Subject: S7-2026-15 Comment From: Taurus Sun Affiliation: Jun. 16, 2026 Keep quart.y reporting.

Sent from Threadcraft's iPad Pro

Tawnya Sterling — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tawnya Sterling Affiliation: Jun. 16, 2026 My name is Tawnya, and I have been an Independent Contractor (Rideshare), off and on, for many years.

This personally matters, to me, because it affects the lives of people, and because I care and believe, in advocating, for what IS Fair, Right and Just, not only for myself, but to and for, countless, of others.

It is SO important, to KEEP Quarterly Reporting, namely why:

* Corporate insiders would create an UNfair advantage, with longer gaps, otherwise.

* Quarterly data IS relied upon, to make choices, for countless, of others, who DO and SHOULD matter.

* Companies opting in, have their investors, who NEED frequent updates the most. Clearly, "Optional" does NOT fix the problem.

* What ISN'T worth the cost and the stakes, of countless, of others, are the savings, TO companies, Instead!

Let this BE the time: BE the Difference, The Game Changer, where ALL could Benefit and BE in the Know, NO Secrets, BE an open book, BE True!

Thank you, for your time and for choosing, to DO what is Right, Fair and Just.

Sincerely,

Tawnya Sterling

Taylor Made — Jun 16, 2026
Subject: S7-2026-15 From: Taylor Made Affiliation: Jun. 16, 2026 Why would you reduce accountability for CEO's? Dirty CEO's are worse than drug dealers. They defraud people out of their lifesavings and hard earned money.

Taylor Martinez — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Taylor Martinez Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
knock it off. stop trying to reduce reporting and transparency among public companies.
this will be bad for me because i rely on the transparency that quarterly reporting provides. it will be INSANE to back track on this rule and allow companies to keep this information from investors for 6 months at a time

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Taylore Gilson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Taylore Gilson Affiliation: Jun. 16, 2026 Please don't needlessly hurt the American people! Put the people first, not the billion dollar businesses! Don't sent us back to the past!

TD Thatcher — Jun 16, 2026
Subject: S7-2026-15 Comment From: TD Thatcher Affiliation: Jun. 16, 2026 It must remain quarterly. This is one of many things the regime in the White House is trying to control. We have already lost so many checks and balances. Freedom of Press and Unbiased and Uninfluenced Securities and Exchange Commission is essential. Democracy requires transparency.

Teresa and Charles Thatcher

TDR — Jun 16, 2026
Subject: Comment on S7-2026-15 From: TDR Affiliation: Jun. 16, 2026 Terry Diamond-Ramsay, Annapolis, MD
I oppose this idea. I'm retired.
Quarterly Reporting is the lifeblood of earnings for me.

Sent from my iPhone

Ted Carpenter — Jun 16, 2026
Subject: S7-2026-15 From: Ted Carpenter Affiliation: Jun. 16, 2026 Keep it quartly!!

Ted Gleichman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Ted Gleichman Affiliation: Jun. 16, 2026 Ted Gleichman,
Individual Investor
Republican, living in rural Oregon

I strongly oppose the semiannual reporting plan. This would drastically limit transparency and damage accuracy. It would make investing much more difficult — and dangerous! — for me, my wife, and others in our extended families. This is a terrible idea. Thank you.

Be well !! —Ted
————————
Ted Gleichman

Teddy Kinney — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Teddy Kinney Affiliation: Jun. 16, 2026 Quarterly reporting is important for any company. Estimated taxes are required quarterly for even the smallest of businesses. Those companies with investors must keep public informed as to how they are doing

Sent from my iPhone
Teddy Kinney
512/888-8808-m
Teddy@KinneyFamily.net

Teresa Barnhill — Jun 16, 2026
Subject: S7-2026-15 From: Teresa Barnhill Affiliation: Jun. 16, 2026 Really, we are going to change the rules so the country will be exposed to another Enron disaster. This makes absolutely no sense unless your plan is ripe off investors while saving the asses of those who create the disaster. Sounds like a Trumpy plan if ever I heard one. It is time to end this administration's illegal and reckless policy changes. This is outrageous. Let's create another financial meltdown; and who pray tell is going to bailout the next stupid and entirely preventable disaster. I know, the American people will be forced to bail out yet another preventable financial mess once again with our tax dollars. Dear God save us from these fricking idiots.

Teresa Cardoni — Jun 16, 2026
Subject: S7-2026-15 Comment From: Teresa Cardoni Affiliation: Jun. 16, 2026 to whom it may concern:
Keep reporting iquarterly! We need the visibility.

thank you,
Teresa Cardoni
a concerned citizen

~tc

TERESA CARUSO — Jun 16, 2026
Subject: S7-2026-15 Comment From: TERESA CARUSO Affiliation: Jun. 16, 2026 Keep the reporting as it is currently. Investors deserve, timely, accurate, and honest reporting, and deserve and demand to have the most current information in which to make the best choices for their investments. Let's keep the stock market as healthy as we can by having available the most current information in which to base our decision-making.
T.L. Caruso

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teresa dillard — Jun 16, 2026
Subject: S7-2026-15 Comment From: teresa dillard Affiliation: Jun. 16, 2026 Full and complete disclosure and transparency !!We the people are tired and infuriated by the wealthy enriching themselves off the backs of working and retired Americans !! Teresa M Dillard BHT

Sent from my iPhone

Teresa Gantt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Teresa Gantt Affiliation: Jun. 16, 2026 In 2000 if it were not for quarterly reporting I would have lost thousands. Instead I lost hundreds because I corrected my investments . Continue with quarterly investments for the investors protection. Thank you

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Teresa Ramsey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Teresa Ramsey Affiliation: Jun. 16, 2026 I reside in Fairborn, Ohio and am 78 years old. I want more reporting-not less. I am in good health, have invested in retirement and hope to live a long life with the financial benefits of careful money management. We make better decisions and plans based on accurate accounting. Teresa Ramsey, BSN

Sent from my iPhone

Teresa Stephenson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Teresa Stephenson Affiliation: Jun. 16, 2026 Teresa Stephenson
Retired
This new 6 month rule would jeopardize the average person's investments and allow insiders to game the system. It could have a negative effect on the overall economy. Quarterly reporting should remain.

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teresa.omary — Jun 16, 2026
Subject: S7-2026-15 Comment From: teresa.omary Affiliation: Jun. 16, 2026 The companies already are iffy, they need more scrutiny.

Sent from my Galaxy

Teri Haff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Teri Haff Affiliation: Jun. 16, 2026 THIS MATTERS TO ME BECAUSE MY TAX ACCOUNTANT tried to get me to file quarterly this year for my personal taxes. This is wrong. It needs to be kept quarterly

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Teri Perry — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Teri Perry Affiliation: Jun. 16, 2026 We aren't all trillionaires, millionaires or even wealthy, but we do what we can to stay self sufficient. This amounts to stealing money out of taxpayers pockets while the "ruling class" in government is making themselves and their cronies unbelievably wealthy.
Be honest, it must be designed to make you money somehow.
Signed,
Voting for honesty in Missouri

Sent from my iPhone

Teri Travis — Jun 16, 2026
Subject: S7-2026-15 From: Teri Travis Affiliation: Jun. 16, 2026 Investors need accountability and information in order to make soubd investments. KEEP CEO ACCOUNTABLE.. WE NEED TO KEEP TOUGH LAWS!

Terri Augustamar — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Terri Augustamar Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Remember 1933 and prevent another 2008. Do not let anyone involved in investing have to take unfair or riskier chances than they really want to. Think about your children. Keep full disclosure. You would want every bit of information available to them to make well informed decisions with their money. I want the same for mine. Safeguard full disclosures as 1933 and our country's Congress

requires you to.
Thank you.

Terri Baugh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terri Baugh Affiliation: Jun. 16, 2026 While I am retired, I still think that quarterly reports must be made. Especially with the current regime that is manipulating every part of our financial information.

Terri Baugh
6334 W. 50th St.
Mission, Kansas, 66202

Sent from my iPhone

Terri Gilfillan — Jun 16, 2026
Subject: S7-2026-15 From: Terri Gilfillan Affiliation: Jun. 16, 2026 Quarterly reporting keeps companies responsible to investors and prevents fraud. Investors need frequent reporting to make informed decisions. Reporting less frequently would open up opportunities for companies to defraud investors and steal money.
Terri Gilfillan investor from Utah

Sent from my iPhone

Terri Hayes — Jun 16, 2026
Subject: S7-2026-15 From: Terri Hayes Affiliation: Jun. 16, 2026 Quarterly reporting and accountability on the part of CEOs is what keeps the business world on (as much as they will ever be) the straight and narrow. More information and visibility allow stockholders to make informed decisions about where to invest. This is inportant to me as an investor -- I don't want to invest in a company that has been hiding its financials. Any business who doesn't want you to see what they're doing is doing something shady with my money.

Visibility and transparency have bred accountability, and accountability has given us the stock economy we now enjoy.

--Terri Hayes, Raleigh NC

Terri Lemos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terri Lemos Affiliation: Jun. 16, 2026 To Whom It May Concern,
As a Retired couple we appreciate knowing how our investments are doing on a quarterly basis, which allows us to make better financial decisions regarding such investments. It comes down to transparency and keeping up to date on how our personal investments are doing.

Sent from my iPhone

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terri shotwell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: terri shotwell Affiliation: Jun. 16, 2026 Dont let this happen, plz. This is what we depend on to live our lives thus our part of keeping into economy. We don't count in ss so please protect us. Your salaries are paid by our hard work, plz don't 4get that

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Terri Verdone — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Terri Verdone Affiliation: Jun. 16, 2026 My name is Terri Verdone. I am a retired teacher. Yes I have a pension, but we depend upon our investments to meet our long term goals. Reducing reporting to 2 times a year will make it very difficult to keep up with changes. This will deviate our long term retirement.

Sent from my iPhone

Terrie Hall — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terrie Hall Affiliation: Jun. 16, 2026 We have had enough of Lies and stealing money when everyone is trying to live and we have been lied and manipulated. No more hidden books the truth prevail Amen

Sent from my iPhone

Terry — Jun 16, 2026
Subject: S7-2026-15 From: Terry Affiliation: Jun. 16, 2026 Keep the reporting the way it was. Lots of opportunities for fraud otherwise and I think they know it.

Terry Adams — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Adams Affiliation: Jun. 16, 2026 This is a ridiculous plan and can have no positive intent. No wonder so many don’t trust the system anymore when shady maneuvers like this are proposed.

Terry Atwood — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Terry Atwood Affiliation: Jun. 16, 2026 Why are you changing what is good for investors to semi-annual reporting that has proven to be bad for investors?

Sent from my iPhone

Terry Brown — Jun 16, 2026

Subject: S7-2026-15 From: Terry Brown Affiliation: Jun. 16, 2026 Yes make them report they're finances every 3 months to cut corruption to it's core. And make them pay they're fairlyshare in taxes.

Terry Bruni — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Bruni Affiliation: Jun. 16, 2026 The people are Against this move!! Allowing more fraud & less Transparency!!! Isn't that the VERY opposite Trump campaigned on!!! Lies again!! He's just making it easier for the rich to get richer & poor get poorer!! Stop this move!!

Sent from my iPhone

Terry Fiedler — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Terry Fiedler Affiliation: Jun. 16, 2026 This is a setup for failure. Regulations were put into place to prevent problems. Leave the reporting as is. If it changes this will inly make the rich richer. Too many of us in this country remember Enron. Do what is right, think of all Americans as your family.

T. Fiedler

Terry Henson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Henson Affiliation: Jun. 16, 2026 Nothing but more time for fraud. We have enough of that in this country now costing the people billions of dollars. DO NOT pass this.
Terry Henson, retired.

Terry Lianzi — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Lianzi Affiliation: Jun. 16, 2026 Investors need as much information as possible to track their stocks.
Very truly yours,
Theresa Lianzi
Fort Myers, Florida

Terry norris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry norris Affiliation: Jun. 16, 2026 Quarterly

Sent from my iPhone

Terry Skinner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Skinner Affiliation: Jun. 16, 2026 Why would the SEC do that? Who does it benefit? It seems that it wouldn't be the average investor. I don't approve of doing anything more that helps the rich and not the rest of us.

Yahoo Mail: Search, Organize, Conquer

Terry Smith — Jun 16, 2026
Subject: S7-2026-15 From: Terry Smith Affiliation: Jun. 16, 2026 If it isn’t broken do not pretend to fix it! It has been a law that is “so far so good!”Leave it alone and work on more important things like FISA!!

Terry Stewart — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Terry Stewart Affiliation: Jun. 16, 2026 No, dammit. We’re sick of being drained of our assets and we are reaching a tipping point!!! FAFO!!

Sent from my iPhone

Terry Terhune — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Terry Terhune Affiliation: Jun. 16, 2026 Terry Terhune-retired teacher in Cleveland OH. The statistics prove that reporting should continue to be quarterly. Already having some issues with maintaining my standard of living (middle class). What would my life look like if my retirement savings took a hit like that! Please continue with quarterly reporting!

Sent from my iPhone

Terry Timms — Jun 16, 2026
Subject: S7-2026-15 Comment From: Terry Timms Affiliation: Jun. 16, 2026 Without quarterly reporting the average guy has no chance of competing with the fat cats. I will cash out my accounts and get out of stocks completely if this change occurs! Terry Timms retired economics teacher.

Thatcher Darrell — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thatcher Darrell Affiliation: Jun. 16, 2026 Quarterly reporting keeps we the people informed, and all inverters, politicians especially, honest.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

The Bass Player — Jun 16, 2026
Subject: S7-2026-15 Comment From: The Bass Player Affiliation: Jun. 16, 2026 KEEP IT QUARTERLY!!!!

The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Quarterly filling helps individual investors. I believe the companies that want to have less fillings are the same companies that should have quarterly fillings to provide more openness.

The Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community This would hurt individual investors.

The Pcone31 — Jun 16, 2026
Subject: S7-2026-15 Comment From: The Pcone31 Affiliation: Jun. 16, 2026 Nathanael Pine, retired CPA -It's important to have quarterly reports so that shareholders know how the company they own is doing. These are not audited statements . They aren't that hard to produce.

Thea Hagepanos — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thea Hagepanos Affiliation: Jun. 16, 2026 How stupid is THIS?! What business worth their salt would only report twice yearly on how they are doing financially. Investors deserve to know what's happening with the $$ they've entrusted the company with!

Agatha H. Hagepanos
Retired pharmacist
Ordinary American investor
Wilmington, NC

TheMWGeddes — Jun 16, 2026
Subject: S7-2026-15 Comment From: TheMWGeddes Affiliation: Jun. 16, 2026 Companies already hide so much in their financials. Do not give them any further opportunity to. This oversight is required to keep investors safe especially after all of the fraud we have seen in the recent past.

The SEC needs to be empowered to properly oversee these even more complex investment landscapes. Reducing accountability will only allow high risk inflated growth. Furthermore without quarterly reporting requirements there will only be the word of the company to go on to investors regarding dividends. Unless the intent is to stave off the quarterly layoffs that companies are doing i see no net positive to removing the tether that are necessary for our companies to be held to

account.

Sent from Proton Mail for Android.

Theodore Frank — Jun 16, 2026
Subject: S7-2026-15 Comment From: Theodore Frank Affiliation: Jun. 16, 2026 Dear SEC,

I am writing to urge you to maintain the requirement for quarterly reports to ensure transparency and provide necessary protection for the public. Furthermore, I am requesting that you ensure federal documents do not include or provide a platform for individuals convicted of sex offenses involving minors.

Sincerely,

Ted Frank

Ted Frank

THERESA CAYA — Jun 16, 2026
Subject: S7-2026-15 Comment From: THERESA CAYA Affiliation: Jun. 16, 2026 Michael A Caya
CEO
DO NOT CHANGE THE REPORTING SYSTEM
IT WORKS
LEAVE IT ALONE

Sent from my iPhone

Theresa Kane — Jun 16, 2026
Subject: S7-2026-15 Comment From: Theresa Kane Affiliation: Jun. 16, 2026 Theresa Kane Retired. I think there are way too many ways for the rich to commit fraud in this country. We don't need to give rich businesses more time to hide their fraud. Keep it at every 3mths as it is now.

Theresa Maynard — Jun 16, 2026
Subject: S7-2026-15 Comment From: Theresa Maynard Affiliation: Jun. 16, 2026 This is just another way for corporations to rip off the middle class. Quarterly reporting is important to consumers. Everything in this country is about screwing over the workers to enrich the wealthy.

Theresa Reichley — Jun 16, 2026
Subject: S7-2026-15 From: Theresa Reichley Affiliation: Jun. 16, 2026 There is a reason this requirement was put into place. That reason has not changed. Investors need to be protected. Life savings were lost because of the lack of oversight and accountability. Do not take the safe guards away. STRENGTHEN THEM. I am a married woman who was a stay at home mom we raised seven children. I did not work outside the home my husband's retirement pension needs to be protected.

Sent from my iPhone

Theresa Sanderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Theresa Sanderson Affiliation: Jun. 16, 2026 Good Day,
My name is Theresa Sanderson.
Job Title:
Second Grade Teacher.
Please keep the SEC reporting requirements the same. 70% of investors are asking for this to remain the same. I guess if it changes we could all get together and protest, similar to what is developing for data centers.
There should be more than a comment period for a change like this. There should be hearings. It just looks like the government is trying to get this done before no one knows.
At least you're allowing the comments but will the SEC listen?
Respectfully,
Theresa Sanderson

Theresa Sullivan — Jun 16, 2026
Subject: S7-2026-15 From: Theresa Sullivan Affiliation: Jun. 16, 2026 it is unconscionable that you would want to make it easier for CEO's to cheat the american public...honestly...it is NOT a hardship for them to be transparent and responsible and held accountable 4 times a year...it should be every month but 4 times a year is sufficient for them to know that the SEC is watching them and they can't get away with shady deals and causing people to lose their money because they have played fast and loose. We had the bank failure which caused the housing bubble to burst...we have had too many failures to let them off the hook...The American People all too often take the fall for the CEO's misdeeds...so do not change the requirement on quarterly reporting. It is one small thing that makes a big difference to the American People and i don't care if it inconveniences them...That is their job!!! Make them do it properly.

Thank you
Theresa Sullivan

Therese Bovee McKelvey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Therese Bovee McKelvey Affiliation: Jun. 16, 2026 I do not

support moving away from quarterly reporting to bi-annual. The reasons for requiring quarterly reporting are the same today as they were when the change was made to safeguard against the mismanagement and plundering of our investments. I do NOT support or agree with this proposed change.

Sent from my iPhone

Therese Shear — Jun 16, 2026
Subject: S7-2026-15 Comment From: Therese Shear Affiliation: Jun. 16, 2026 SEC needs to keep quartly reporting making sure there is no corruption and stealing

MaryTherese Shear
424 Quincy St
St. Louis,MO 63116

Therese Simmons — Jun 16, 2026
Subject: S7-2026-15 Comment From: Therese Simmons Affiliation: Jun. 16, 2026 I think quarterly reporting is absolutely necessary for investors. Please keep it mandatory.

Therese Simmons
Retired CFO

Sent from my iPhone

Thomas A. Shoaff — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas A. Shoaff Thank you for the opportunity to comment on this. I am in favor of retaining the quarterly reporting requirements. With today's computer systems, this should not be even considered. Thank you.

Thomas Bailey — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas Bailey Request that you maintain the requirement for quarterly reporting to ensure investors like myself have sufficient information to make decisions on the best allocation of our money, and are able to make adjustments in a timely manner.

Thomas Brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas Brown Affiliation: Jun. 16, 2026 I am a retiree who depends on the wise investments of my pension company. How can they know what actions to take to best manage the money invested by employees if they are denied information that is vital to their actions? I strongly urge a no vote on this plan to tie the hands of investors and investment professionals.

Sincerely,
Thomas Brown
117 Lauryn Court
Mount Horeb, WI 53572

Sent from my iPad

Thomas Cartan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas Cartan Affiliation: Jun. 16, 2026 If this passes I hope everyone quits buying stocks!

Sent from my iPad

Thomas Chase — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Chase Affiliation: Jun. 16, 2026 Dear SEC, NO! Did you hear me, NO! There is no logical and compelling reason to change reporting frequency. Visibility into the health of a company is the key to measured risk in investing. Do NOT take that visibility away from investors.

Sent from my iPhone

Thomas Chase — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Chase Affiliation: Jun. 16, 2026 Dear SEC, NO! Did you hear me, NO! There is no logical and compelling reason to change Corporate reporting frequency. Visibility into the health of a company is the key to measured risk in investing. Do NOT take that visibility away from individual investors.

T. Chase
Aerospace Engineer
CT

Sent from my iPhone

Thomas Cremeans — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Cremeans Affiliation: Jun. 16, 2026 Keep quarterly reports. The law in 1955 already tried this. You will lose everyone money because the companies will not have to be held to account nearly enough.

Sent from my iPhone

Thomas Cremeans — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Cremeans Affiliation: Jun. 16, 2026 Keep quarterly

reports. The law in 1955 already tried this. You will lose everyone money because the companies will not have to be held to account nearly enough. These companies need to report so they have to keep up earnings standard for their investors. To keep earnings up. You're going to cost Americans money they need for retirement savings. This has already been tried an it failed.
Thomas Cremeans. Kentucky. Barber

Sent from my iPhone

Thomas D Jones — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas D Jones Affiliation: Jun. 16, 2026 My name is Thomas Jones. I'm an engineer. I have a knack for picking out the mechanics of a system & seeing how the levers, valves, & gears function to produce an end result . I can plug in, change , or remove parts & logically extrapolate the impact on the end result. It all gives me great insight into who is behind the operation ,what they value, & their intent. Like that unusually large portion of retail in the Space X offering , I can see its purpose . I believe quarterly reporting leaves too much opportunity for insiders to leave retail investors holding the bag. There's no debate there. The evidence speaks for itself. You can imagine my thoughts on the latest initiative to insulate the plutocracy from its own crimes & **** ups. You don't have to be a lifelong reader of Batman : Detective Comics to pick up the scent of aiding & abetting . I see the current proposal to obfuscate filings for 6 months as an invitation to turn the practice into a business model. I feel my accusatory tone is fully justified by the absolute weakness of your primary argument : the "global standard" . It's like no one even tried . Your argument is undone by : " So what?"
But wait , there's more : 1) It's not a global standard 2) Where it has been implemented, we see predictable issues & deleterious effects on the market 3) In places it has been implemented, the practice is being rolled back ... You don't have to place your soft skinned hand on a burner to see what happens . In short, it is a buffer from accountability & an invitation to shenanigans ; the consequences of which are always displaced on the less fortunate .

Thomas Friedrich — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Friedrich Affiliation: Jun. 16, 2026 Greetings,
As I personally approach my retirement years, I am paying more attention to my earnings than ever before. The last thing I would want is to lose this regular reporting, leaving me with no idea what is happening to the investments I have made. Please do not remove the transparency we all depend upon. Maintain the quarterly reporting. It's our money, after all! Thank you...

Thomas A. Friedrich
Mechanical Designer
Loudon, NH

Thomas Hardee — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas Hardee Affiliation: Jun. 16, 2026 Thomas R Hardee, Retired aircraft mfg and maintenance.

Quarterly reporting should be required. It is used in investment planning.

Tom

Thomas Huck — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas Huck I am writing to register my objection to the proposal S7-2026-15 which would require public companies to file financial reports only twice a year rather than quarterly. As a stockholder of several companies, I depend on these quarterly reports to make decisions about buying or selling stocks. As a retired senior, the performance of my retirement accounts is significant in my financial stability. Decreasing the information made public by companies would severely impede the confidence of myself and other investors. Thank you. Thomas Huck

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Thomas L Smith — Jun 16, 2026
Subject: S7-2026-15 From: Thomas L Smith Affiliation: Jun. 16, 2026 Thomas L Smith LPN, LMP. A Nurse (LPN) for 17 years. I live in a small town in Eastern Washington. What you're proposing is letting the guys at the top positions of companies to say "I'm not responsible". That is the opposite of why they state that they make the "Big Bucks". "They make the tough decisions", so rightfully they should be responsible for their poor or worse ILLEGAL decisions. Otherwise they shouldn't be making anymore and any mid-level Manger! Allowing these corporate officers to lie, cheat, and steal from everyday Americans should be a CAPITOL PUNISHMENT! Instead they get a slap on the wrist a little time in a minimum security, country club prison. And when they get out they are still wealthier than most average Americans. If they "retire" they live better than those they stole from. If not retirement, they aquire jobs with their cronies and are allowed to start screwing over average, hard workering Amercans again. They are even sought out for this very ability! Even in Rome coorupt businessmen and politicians were publicly executed to deter this kind of behavior. Yet what you're proposing will encourage this atrocious behavior. "What are the odds I'll get caught? And even if I do, I'll make out okay and be all the richer for it when it's over!" The American people deserve better than corporations and corporate officers treating the public like shills to be fleeced at every turn. Today we have companies straight up LYING about their products. What they do, can do, can cure, and what they should be doing! If we don't start holding people accountable for their actions, and financial decisions with other people's money, then we really are done for and America won't see a 300th Anniversary! Americans deserve better management by the people and government entities in charge for looking out for our best interests!

Thomas Leth Madsen Director — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas Leth Madsen It is as simpleas this: The companies most likely to opt out are the ones where oversight matters most!

Thomas Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas Miller Affiliation: Jun. 16, 2026 KEEP THE REPORTING THE WAY IT IS! WHAT DO THESE COMPANIES HAVE TO HIDE?

Yahoo Mail: Search, Organize, Conquer

Thomas Norton — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thomas Norton Affiliation: Jun. 16, 2026 I strongly support and believe in quarterly reporting by companies. I think continuing to do this would help reduce fraud!
Signed,
T.D. Norton-retired Cust. Serv. Rep.

Thomas Parker — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Thomas Parker Affiliation: Jun. 16, 2026 Keep us quarterly! We need to continue the visibility into companies. Things can move very fast in three months and don’t need to negatively impact someone’s investments with a lack of insight.

Thomas Parker

Sent from my iPhone

Thomas Patterson — Jun 16, 2026
Subject: S7-2026-15 From: Thomas Patterson Affiliation: Jun. 16, 2026 Keep quarterly filings! Stock holders need to know how a Company is doing! Doing away with quarterly filings only leads to corruption!

Sent from my iPhone

Thomas Perez None — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas Perez Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies we trade are not being held back from greatness by the obligation to file four reports a year. ... The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well.

Thomas Portney — Jun 16, 2026
Subject: S7-2026-15 From: Thomas Portney Affiliation: Jun. 16, 2026 Keeping it honest and the way it is.

Sent from my iPhone

Thomas Przybyla Retail Investor, Veteran who loves this country deeply — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas Przybyla Reducing public company reporting from

quarterly to semiannually is a needless own-goal against markets and capitalism. Two principles that support our country's success are markets and equal opportunity. Our country executes on these principles with plenty of flaws of failures, but we pay more than lip service to them, and to reduce something that supports these values during the current socialist wave that is driven by income inequality is insane. The scenario: our current market has lots of venture capitalists and large capital allocators who have access to real time financial data for many of the private and public companies they invest in. This yields legal "insider information." The longer the lag between the public seeing what they see will undermine trust and boost the value of their behind the curtain view. That will further reduce trust between the haves and the have nots. With our first trillionaire and plenty of billionaires that under attack, our government would be foolish to further advantage them over the common man. This rule is obviously driven by laziness on both the corporations and the government's part. They want to report less and oversee less because they are lazy… don't let the rationalization of long-term focus fool you, all good corporate leadership teams are currently able to keep the long term in mind, explain that to shareholders, and then create wealth when their strategies bear fruit. Additionally, AI will help public companies put these reports together going forward so the burden will already be reduced. Our public markets, like our democracy, are currently the worst system except all the rest. In truth their capital creation and allocation is the best in the world, the envy of the world, and possibly the single greatest driver of technological progress in the world. They are also operating at a trust deficit right now. This will obviously reduce, and not increase, trust. Stop before you ruin our system and just leave the quarterly reporting. Some things in life are hard, this isn't one of them. Someone just needs to be an adult with a backbone on this one and say no, be quiet and do you job to the companies and the SEC.

Thomas Robinson — Jun 16, 2026
Subject: S7-2026-15 From: Thomas Robinson Affiliation: Jun. 16, 2026 Dear Securities and Exchange Commission Members, I strongly oppose the proposal to reduce the corporate financial reporting requirement from quarterly to semi-annually. Retail investors such as myself depend on quarterly reporting to be able to keep up with corporate performance metrics that inform our investing decisions. Retirees, of which I am one, are struggling more than ever to insure that the returns of our portfolios will be strong enough to sustain our standard of living and afford the ever increasing cost of health care in the face of projected reductions in social security benefits. Under the current quarterly rules, corporate leaders are highly accountable for accurately reporting their companies' performance. It is reported that the proposed move to semi-annual reporting would reduce this accountability significantly. This would make investing for retirement an even less attractive prospect for younger Americans who, because of the aforementioned social security cuts, need the benefits that investing can provide more than ever. In summary, reducing the reporting requirements now will make it more difficult for everyday Americans to participate in the markets successfully at a time when the K-shaped economy is rapidly destroying the middle class. I oppose the proposed reduction in reporting requirements for this reason and strongly urge you to do so as well. Thank you and best regards, Thomas Robinson Houston, Texas

Sent from AT&T Yahoo Mail on Android

Thomas Scott — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Scott Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:

As an attorney in the technology sector (including cryptocurrency), I'm deeply concerned about this proposed rule. Quarterly reporting offers me and many other critical insights that inform both my own investing and other actors' strategy when it comes to long-term planning, regulatory navigation and dispute resolution. Less frequent reporting will deprive the markets of critical information, making them less efficient. What's more, this change would occur at a moment when AI-enabled technologies are starting to unlock more insights and opportunities from thee quarterly reports.

Thomas Smith — Jun 16, 2026
Subject: S7-2026-15 From: Thomas Smith Affiliation: Jun. 16, 2026 Keep quarter reporting, all kinds of corporate white collar theft is rampant, they will play the margins and quarter reporting makes it very hard to cheat!!

Thomas Steinback — Jun 16, 2026
Subject: S7-2026-15 From: Thomas Steinback Affiliation: Jun. 16, 2026 For the sake of so many who got hurt and damaged by this chapter in our business financial history, please do NOT reverse course and cut the requirements in half! For what end? TRANSPARENCY was a key theme during this journey and any CEO or Board who avoids quarterly filings and declarations should step aside. PUBLIC TRUST demands TRANSPARENCY.

/Dr Thomas R Steinback
https://www.linkedin.com/in/tomsteinback/

DrT (Tom) Thomas R Steinback
yankeefaninia@yahoo.com

https://www.linkedin.com/in/tomsteinback/

+1.480.372.7581
**NOTE: Preferred communication - email or text **

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Thomas VAN KOESVELD — Jun 16, 2026
Subject: File No. S7-2026-15 From: Thomas VAN KOESVELD Please dont stop quarterly reporting.

It will give all the power to the giants and none to the investor on the street.

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thomt1 — Jun 16, 2026
Subject: Comment on S7-2026-15 From: thomt1 Affiliation: Jun. 16, 2026 All I have to live on is what I have invested in the stock market. I have no pension plan or other means of income other than social security. This could be devastating for me and other people in the same situation as me. Please don't let corporations go to semi-annual reporting!

Sent from my Galaxy

Thora Freeman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Thora Freeman Affiliation: Jun. 16, 2026 This is a terrible idea. It's a total reflection of the corruption and evil empire running the country now. Thieves liars.. That's all corporate pirates are doing... another layer of deception and greed.. shame on you

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Tiffanie McFadden — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tiffanie McFadden Affiliation: Jun. 16, 2026 We do not support the change in reporting from quarterly to semi-annual. Taxpayers will not benefit from these changes. Creating poverty at life’s most vulnerable stage will not enrich this country.

Sent from my iPhone

Tiffany Hartsell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tiffany Hartsell Affiliation: Jun. 16, 2026 Unacceptable. Simply and wholly unacceptable to decimate my hard-earned savings for the convenience of a corporation.

Tiffany Keller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tiffany Keller Affiliation: Jun. 16, 2026 This is absolutely unacceptable and is only being proposed to protect failing or fraudulent companies and the wealthy incompetents at the helm!

Tiffany Keller
(858) 382-2261

Sent from my iPhone

Tiffany Morales — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tiffany Morales Affiliation: Jun. 16, 2026 The people firmly contest this decision and will you to keep quarterly reports as it has always done.

Tiffany Patel — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tiffany Patel Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Obviously you know that infirmary is ppwer and if you rob retail investors who need the information the most you are creating an unequal distribution of everything. More so God s real and the bible says robbing is a crime, this is the same as robbing us. Additionally is life so sweet to be bought for the price of chains and slavery, you are chaining yourselves thinking that you are on the inside- please be wise and not forge the chains of mutual destruction.

Tiffany Zaroda — Jun 16, 2026
Subject: S7-2026-15 From: Tiffany Zaroda Affiliation: Jun. 16, 2026 I think it is irresponsible to allow these companies to decrease their reporting to twice a year. I am a medical professional and I have to have updated, current documentation at all times. The same should be expected of those companies.
Tiffany Zaroda, Doctor of Physical Therapy, WV

Sent from my iPhone

Tillie Mead — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tillie Mead Affiliation: Jun. 16, 2026 There is no positive reason to change the reporting, especially since history shows it’s not beneficial to investors.

Tim — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tim Affiliation: Jun. 16, 2026 Tim Baker / retired. There is no need to revert to the stone age. Keep reporting as is. I don’t need my life saving reduced.

Tim Beloney — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tim Beloney Affiliation: Jun. 16, 2026 As someone who is retiring in the next 10 months it scares me that the government, which has proven to not operate in the best interests of the average American, wants to put less limits and less transparency on financial data for public companies. Given the amount of layoffs in the past year and uncertainty with our global standing and the effects of how we use AI, we need to tread very carefully. Please do not put our futures in danger by allowing more corporate greed and likely corruption.

Tim Beloney
mobile: 510.731.8703

Tim Brock — Jun 16, 2026
Subject: File No. S7-2026-15 From: Tim Brock I am not at all in favor of reduced reporting.

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tim brown — Jun 16, 2026
Subject: S7-2026-15 Comment From: tim brown Affiliation: Jun. 16, 2026 Should be yearly not quarterly or 6 months benefits daily traders while costing companies millions and hurt shareholders profits.

Tim Fleming — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tim Fleming Affiliation: Jun. 16, 2026 My comment basically was a response to a suggestion by Miss Dawn Kuntz. Her thought being rather than to tell us to tell you the SEC " NO " Perhaps it would be more helpful to get a full explanation of why less transparency or certainly what seems to all of us perhaps less educated as being less transparent would actually be more beneficial as opposed to what common logic would dictate otherwise. I'm also the guy who commented whether SEC was now being ran by DEI hires or simply a bunch of people who had a glowing recommendation from Jordan Belfort. For reasons outlined within that comment.

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tim janowski — Jun 16, 2026
Subject: S7-2026-15 Comment From: tim janowski Affiliation: Jun. 16, 2026 Tim janowski retired Quarterly reporting is vital to informed investing decisions. Increased opacity as to a company's financial state serves only large institutional investors and those individuals who have access to insider information at the expense of smaller retail investors. it would facilitate the transfer of wealth from ordinary investors to those who would have information not publicly available. it is simply wrong and reeks of plutocratic bias

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Tim Kindred — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tim Kindred Affiliation: Jun. 16, 2026 Keep quartly reports so its fair for everyone.

Sent from my Galaxy

Tim Kinzell — Jun 16, 2026
Subject: S7-2026-15 From: Tim Kinzell Affiliation: Jun. 16, 2026 Keep quarterly reports keep transparency .

Sent from my iPhone

Tim McAleese — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tim McAleese Affiliation: Jun. 16, 2026 Less reporting will only end badly for everyone.

Sent from my iPhone

Tim Pifer — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tim Pifer Affiliation: Jun. 16, 2026 Very Bad move! Very bad move! Very bad move!
Please do not let the twice a year reporting for companies get passed.
Tim
Sent from my iPhone

Tim Porter — Jun 16, 2026
Subject: S7-2026-15 From: Tim Porter Affiliation: Jun. 16, 2026 Quality depends upon oversight entities being able to inspect and analyze quarterly data. Too much can be hidden in a six-month period. Often, that interval is used for nefarious activities to keep hidden and reap profits. Quarterly reporting MUST remain!

Tim Schriedel — Jun 16, 2026
Subject: S7-2026-15 From: Tim Schriedel Affiliation: Jun. 16, 2026 CEO's are subject to bonus shares and some dirty business from lobbyists, I believe quarterly is the way to go. If anything occurs between the quarterly reports it can be found and investigated quickly before most of these men and women cry baby because they only got 20 million as a bonus. Time to hold the rich accountable. I AM ALL FOR QUARTERLY REPORTS.

Tim Scott — Jun 16, 2026
Subject: File No. S7-2026-15 From: Tim Scott We want to keep quarterly financial reporting. Individual investors deserve more transparency, not less.

Tim Scruby — Jun 16, 2026

Subject: File No. S7-2026-15 From: Tim Scruby I encourage you to continue to require quarterly reporting. Twice a year is insufficient with the volatility that we are currently experiencing.

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tim summers — Jun 16, 2026
Subject: File No. S7-2026-15 From: tim summers I was a stock analyst for 35 yrs on both the buy and sell side. Semi annual reporting is a terrible idea. It will increase market and stock volatility. It allows companies more time to hide financial shenanigans. More disclosure is better!!

Tim Turner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tim Turner Affiliation: Jun. 16, 2026 Since they have opened the door, the consumer (the little guy) needs information quicker than quarterly (bi-quarterly/every six weeks) to help protect the people who can’t afford to sustain huge loses.

Sent from my iPhone

Timothy Loisel — Jun 16, 2026
Subject: File No. S7-2026-15 From: Timothy Loisel Don't cut our available information short

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timothy powell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: timothy powell Affiliation: Jun. 16, 2026 I whole heartedly disagree with this ridiculous and unfounded attempt to plunder average American investors money! PLEASE explain why this would IMPROVE our investments, as this has PROVEN itself to be UNSUCCESSFUL!

Sent from my iPhone

Timothy Scott — Jun 16, 2026
Subject: S7-2026-15 From: Timothy Scott Affiliation: Jun. 16, 2026 Leave this rule in place! ENRON cost me almost $70,000 Dollars, we were out of the country not able to stop our financial hemorage!

Timothy Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Timothy Smith Affiliation: Jun. 16, 2026 this is vital info for investors to have quarterly

Timothy Smith
Senior Policy Advisor
617-733-0086
tsmith@iccr.org

475 Riverside Drive, Suite 1842, New York, NY 10115
www.iccr.org

Tina — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Affiliation: Jun. 16, 2026 Keep quarterly reports.Stop trying to hide information that is dealing with public trade

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Tina Bennett — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Bennett Affiliation: Jun. 16, 2026 We are not keeping up with inflation on savings. We need to at keast be able to see what direction we are headed.

Tina Billado — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Billado Affiliation: Jun. 16, 2026 They need to be transparent to keep corruption in chwck

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Tina Gonthier — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Gonthier Affiliation: Jun. 16, 2026 I am a widow with a small investment account. I need transparency for my broker. In 6 months things can get shadowy. Vote NO

T Gonthier

Tina H — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tina H Affiliation: Jun. 16, 2026 American's hard earned savings are riding on the truth. Moving from quarterly to semi-annual reporting hurts Americans it will let companies hide the truth and cause us to lose our money. Do not favor
corporate leadership over hard working Americans who are the backbone of those corporations!

Get Outlook for Android

Tina Holub — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tina Holub Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: there should be nothing hidden. Bound by God's laws Why does it need to be.

Tina Norris — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Norris Affiliation: Jun. 16, 2026 We need more reporting not less! Stop trying to hide your actions from the American people.
We, the American people are your boss. It's time to start listening to us!

Tina Shurtleff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tina Shurtleff Affiliation: Jun. 16, 2026 This is just another way the rich get by with their crimes. No way! We want transparency for these corrupt Corporate Criminals.

Sent from my iPhone

Tiny Conquest — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tiny Conquest Affiliation: Jun. 16, 2026 Patricia Clark, retired, most of my retirement money was used up when I went from healthy to permanently disabled. I need quarterly info to see what I have left since this is what I survive on.

Tish Bonner — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tish Bonner Affiliation: Jun. 16, 2026 ABSOLUTELY KEEP quarterly reporting.
I'm a stock owner, and transparency
MATTERS

TJ Vaughn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: TJ Vaughn Affiliation: Jun. 16, 2026 Do not limit reporting!!

Theda "TJ"

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tl Saneda — Jun 16, 2026
Subject: S7-2026-15 Comment From: tl Saneda Affiliation: Jun. 16, 2026 Quarterly reporting needs to continue to keep checks and balances in place. 6 months is way too long between reports.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Tobi Taraszkiewicz — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tobi Taraszkiewicz Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
information and insight is a must to make an informed decision as to what we're buying.

Toby Peterson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Toby Peterson Affiliation: Jun. 16, 2026 Existing quarterly reporting requirements are a bare minimum for the protection of investors, and the economy writ large. This bare minimum requirement should not be reduced or weakened in any way. My name is Peter Peterson, and I am a small business owner, and partial owner of a small farm in the United States.

Toby Peterson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Toby Peterson Affiliation: Jun. 16, 2026 Existing quarterly reporting requirements are a bare minimum for the protection of investors, and the economy writ large. This bare minimum requirement should not be reduced or weakened in any way. My name is Peter Peterson, and I am a small business owner, and partial owner of a small farm in the United States.

Toby Wolf — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Toby Wolf Affiliation: Jun. 16, 2026 Keep quarterly reports. Keep the lights on for people who rely on them to keep their savings.

Todd H — Jun 16, 2026
Subject: S7-2026-15 Comment From: Todd H Affiliation: Jun. 16, 2026 Foxes should not run henhouses. The public trust in organizations is weak at best and tipping points are closer than sheltered people realize. The UHC CEO was most likely a start. If you decimate the general publics investment abilities there will undoubtedly be huge repercussions. The road to glory is never easy but doesnt need the senseless bloodshed that will happen as common hardworking people lose their financial future. Quarterly is a MUST. As a sidenote, this group could involve members of the SEC. Our world as a whole is shaky so lets not push the envelope any more than necessary especially in the name of fraud

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Todd Hospelhorn — Jun 16, 2026
Subject: S7-2026-15 Comment From: Todd Hospelhorn Affiliation: Jun. 16, 2026 Susan Hospelhorn

Yahoo Mail: Search, Organize, Conquer

Todd Moser — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Todd Moser Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Goose and ganders. No you should not allow this. Information.

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todd wolfe — Jun 16, 2026
Subject: S7-2026-15 Comment From: todd wolfe Affiliation: Jun. 16, 2026 Less oversite is reckless, if this happens the SEC should cut their staff and budget in half also. What is the reasoning behind this? People will be reluctant to invest.

Sent from my iPad

Tom — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Affiliation: Jun. 16, 2026 Quarterly reporting is also important so American workers can see what is going on. Are their jobs being outsourced? We American voting workers look at these reports as a way to monitor compliance with labor agreements. There is a reason cheaters don’t want to report as often.

Tom Aulita — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Aulita Affiliation: Jun. 16, 2026 Quarterly reporting is necessary and right. Don’t allow this to change

Sent from Tom Aulita's iPhone

Tom Druckenmiller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Druckenmiller Affiliation: Jun. 16, 2026 Quarterly reporting is not a burden on a public company. I retired with 50 years experience in the financial industry and feel strongly changing to bi-annual disclosure to shareholders is a bad idea. Tom Druckenmiller.

Sent from my iPhone

Tom Fuda — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tom Fuda Affiliation: Jun. 16, 2026 My name is Tom Fuda. I am a retired, life long resident of CT. My retirement income is primarily derived from both IRA distributions with a good portion of those funds invested in equities funds. Switching from quarterly to semi-annual reporting would reduce the transparency that allows funds managers to rebalance in response to performance, good or bad, and therefore reduces the rate of return on investments. We need to preserve the transparency provided by quarterly earnings reports.

Tom Graham — Jun 16, 2026

Subject: S7-2026-15 From: Tom Graham Affiliation: Jun. 16, 2026 Dear SEC , keep the reporting quarterly

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Tom Hodge — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Hodge Affiliation: Jun. 16, 2026 Leave it alone maggots. .Haven't stolen enough from us yet?

Tom J — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tom J Affiliation: Jun. 16, 2026 Absolutely not, it’s ridiculous that this is even being discussed. This will wipe out my future stock gains/earnings and I will have to withdraw all my money from the rigged stock market

Tom Edward’s
cybersecurity engineer
Lawrence, KS

Tom Lewis — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Lewis Affiliation: Jun. 16, 2026 No, no, no !!! Don't change quarterly reporting rules.

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tom lynch — Jun 16, 2026
Subject: S7-2026-15 From: tom lynch Affiliation: Jun. 16, 2026 That's like selling get out of jail free cards !! The real crooks are lawmakers !!!!

Tom Morales — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tom Morales Affiliation: Jun. 16, 2026 I am reminded of that favorite saying by the government for other matters: if you have nothing to hide it shouldn’t matter “ . I am in favor of the current quarterly report system.

Sent from my iPhone

Tom Noll — Jun 16, 2026
Subject: File No. S7-2026-15 From: Tom Noll We need to keep the reporting frequency at 4 times a year so investors get corporate information timely as it currently is done. Twice a year is simply too infrequent.

Tom Schiff — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Schiff Affiliation: Jun. 16, 2026 I urge you to keep this

quarterly. Oversight is imperative and 6 months is too long and allows for much greater potential abuse of the system. Thank you.

Tom Schiff
Florence, MA

Tom Slover Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Tom Slover It is a bad idea to switch from quarterly reporting for companies to semiannual reporting. Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. Our US companies are growing quite well under the current reporting system. There is no need for such a drastic change.

Tom Wiley — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tom Wiley Affiliation: Jun. 16, 2026 My name is Thomas Wiley. A regular middle class person from Buffalo NY investing on my own for retirement. Without quarterly reporting, only the insiders will be making the correct decisions. This would greatly hurt normal people.

Thomas Wiley

Toni Ann Mills — Jun 16, 2026
Subject: S7-2026-15 Comment From: Toni Ann Mills Affiliation: Jun. 16, 2026 Stop making it easy for companies and those CEOs to ripe us off! Transparency NOT hide and seek is needed. Hold them ALL ACCOUNTABLE

Toni Mills
Pickford MI

Toni Disano — Jun 16, 2026
Subject: S7-2026-15 Comment From: Toni Disano Affiliation: Jun. 16, 2026 I want to see quarterly reporting continue. It's important to consumers and our ability to evaluate companies.
Antoinette Disano, CFP Emeritus

Toni Hampshire — Jun 16, 2026
Subject: S7-2026-15 Comment From: Toni Hampshire Affiliation: Jun. 16, 2026 Less time for fraud. Less time to get rid of their stocks and sell to unsuspecting buyers, to keep our economy stable.

Sent from my iPad

TONI JONES JOHNSON — Jun 16, 2026
Subject: S7-2026-15 Comment From: TONI JONES JOHNSON Affiliation: Jun. 16, 2026 There has NEVER been a time in US HISTORY that CORRUPTION has been so rampant & blatant. Please know that the American People have had ENOUGH of the the abdication of SWORN OATHS by GOVT OFFICIALS! Chairman Atkins advocated for "TRANSPARENCY" under George W. Bush, why not now? You have bent the knee to a 34 Count Convicted Felonious Pedophile Racist Rapist WHO is being destroyed in real tome!There WILL BE NO IMMUNITY FOR YOU or your fellow Commissioners! As for your Feckless Foolish Failed Flailing Leader, DEFEAT will be CATASTROPHIC & so will it be for ALL of you who sought MONEY, POWER & CONTROL of these DIVIDED STATES OF AMERICA!

Tony DAngelo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tony DAngelo Affiliation: Jun. 16, 2026 With today's technology capabilities, financial reporting should be at least monthly, and honestly it should be automatically done weekly to keep everything on a fiduciary level of responsibility.

Tony Herrera — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tony Herrera Affiliation: Jun. 16, 2026 For the benefits of transparency and open disclosure, financial results should be kept to be reported quarterly. I worked at AT&T (a fortune 10 company for 23 years.) Most companies measure themselves monthly, so quarterly is not a hindrance as many would have you believe!

-Antonio Herrera

Virus-free.www.avg.com

Tonya Bell Spry — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tonya Bell Spry Affiliation: Jun. 16, 2026 Tonya, entrepreneur. This is important to ensure your staff are not cutting into your profit and adjustments can be made before reporting periods or year end close out or tax time.

Tori Nona — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tori Nona Affiliation: Jun. 16, 2026 Greetings and hope this finds you well.

My concerns regarding the possible shifting away from quarterly reporting:

While appreciate companies wanting to reduce compliance costs and also wanting to discourage short-term management decisions, reducing vital market transparency will potentially limit the data available to investors, from which they make their investing decisions.

Fewer financial updates makes it harder to track revenue and also impacts being able detect financial trouble early.

Less frequent reporting could also cause larger price swings when longer-awaited results finally do get announced.

Thank you for your time and attention,
Victoria Levitsky
Subscriptions manager

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townesrr — Jun 16, 2026
Subject: S7-2026-15 Comment From: townesrr Affiliation: Jun. 16, 2026 I do not support this proposal.

Sent from my iPhone

Tracey Jaymes — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tracey Jaymes Affiliation: Jun. 16, 2026 This is just another attempt to feed the corporate pig and fk everyone else over. WE SEE YOU. STOP IT.

Traci — Jun 16, 2026
Subject: S7-2026-15 Comment From: Traci Affiliation: Jun. 16, 2026 Quarterly reporting should not be optional. A well managed business is reviewing quarterly anyway. The minuscule savings is not worth the massive risk!

Sent from my iPhone

Traci Morris — Jun 16, 2026
Subject: S7-2026-15 From: Traci Morris Affiliation: Jun. 16, 2026 I oppose lowering the frequency of reporting. It feels like the needs of the corporations are being put ahead of the individuals investing in their work and products.

Any well-run business is surely keeping track of the information they are required to report on a very regular basis - it tells them how they are doing financially and if they need to make changes in their operations.

If any business is only doing this due diligence when required, only paying attention to this critical information when forced to, then it certainly seems that reducing the regularity that they must do this is likely to lead to poorer financial outcomes for the company and the investor.

Data from the years without quarterly reporting shows that reduced reporting does negatively impact investors. Certainly collecting, storing, analyzing, and sharing this information takes less effort as technology has reduced the effort to do so and increased the speed and ease of communications.

I am Traci Morris, a security technician who lives in West Virginia and works at Frederick Community College. Growing up, my family was middle class but my parents worked hard and made wise investments which helped them live their final years with little financial distress and worry.

I am aspiring to be UPPER middle class and have prioritized investing for my retirement above many other, more fun, things I could have done with the little discretionary income I may have had. I don't want to see the profits from the investments I have made, investments that I made IN these corporations so they could continue to thrive and remain profitable, lose value and impact my future.

Please continue to require corporations to report quarterly, for their financial good, the good of the investor, and the overall good of our country's financial state. We rely upon the SEC to ensure that corporations to do the right thing, the wise thing, because left to our own devices all humans have a tendency to act in their own best interests and to fool themselves in to thinking they are not. Numbers don’t lie, regular data made publicly availalbe lessens one’s ability to ignore reality and best servers both corporations and investors in the end.

Thank you for taking my words to heart.

Traci Morris

Tracy Byrne — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Byrne Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This rule is a conflict of interest waiting to happen. Hiding financials for 6 months at a time has the potential to cripple investors. This is giving to much power to these companies and to politicians to hide whats happening in a business while people are investing blindly. We need more transparency, not less!

Tracy G — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tracy G Affiliation: Jun. 16, 2026 Please do not stop the quarterly reporting! It seems every day there is less transparency from the government about things that are important to the people. We all have the same rights as the leaders in government and CEOs and CFOs do, to make decisions about our investments!! I am a disabled woman and my husband's retirements investments are how we will survive our senior years. Thank you. Tracy Goordman

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Tracy Holland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tracy Holland Affiliation: Jun. 16, 2026 In a Country astonished with lying, cheating Leadership countries need to remain accountable by providing quarterly audits and teporting.

Tracy Miller — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tracy Miller Affiliation: Jun. 16, 2026 You gd theives should be publicly executed. Theives

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tracy Price — Jun 16, 2026
Subject: S7-2026-15 Comment From: tracy Price Affiliation: Jun. 16, 2026 I am Tracy Rochester, retired from public school system after 27 years. What happens to my money matters a lot. Why would you think it makes sound financial sense for there to be quarterly reporting? Keep that way!

Sent from my iPhone

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tracy Price — Jun 16, 2026
Subject: S7-2026-15 Comment From: tracy Price Affiliation: Jun. 16, 2026 I am Tracy Rochester, retired from the public school system after 27 years. What happens to my money matters a lot. Why would you think it makes sound financial sense for there not to be quarterly reporting? Keep that way!

Sent from my iPhone

Tracy Wagaman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tracy Wagaman Affiliation: Jun. 16, 2026 No person or persons should be able when working in the federal government should be able to buy or trade stocks period

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Travis — Jun 16, 2026
Subject: File No. S7-2026-15 From: Travis I, and other individual investors deserve more information, NOT LESS!

Travis Brown — Jun 16, 2026
Subject: S7-2026-15 From: Travis Brown Affiliation: Jun. 16, 2026 Comprehensive reports are absolutely needed to keep some level of trust for investors. Discontinue it and investments will discontinue.

Trevor Irwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Trevor Irwin Affiliation: Jun. 16, 2026 Reporting keeps corporations accountable, and protects the public from economic injustices. Removing regulations is a blank check for corporations to defraud and extort millions of everyday US citizens.

This is a sickening, yet predictable play by pro-corporate conserveratives who favor wealthy elites

over the good of the common man. As a constituent, voter, taxpayer, and US citizen, expect better from lawmakers. If you need to be reminded, a public servant's job is to serve the public, not be a billionaire's lapdog.

- Trevor - film director. - Full-tuition scholarship recipient. Graduate.

Tricia McDonough — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Tricia McDonough Affiliation: Jun. 16, 2026 Patricia, retired, Massachusetts. Being on a fixed income, it is absolutely critical for quarterly reporting in order to assess my investments. Why change the reporting when it works…?

Sent from my iPhone

Tricia Morlock — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tricia Morlock Affiliation: Jun. 16, 2026 We need the quarterly reporting. It is our money and we want that tranparency. Do not change it

best regards,

Tricia Morlock

Trina Sines — Jun 16, 2026
Subject: S7-2026-15 From: Trina Sines Affiliation: Jun. 16, 2026 The corruption is disgusting and needs to stop. Now.

Trina White — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Trina White Affiliation: Jun. 16, 2026 Petrina White, Jefferson GA, Retired. I have put way too much blood, sweat, tears, time and Government TAXES into my retirement savings in an effort to be a responsible American and not be
reliant on Welfare and Government handouts, to take any chances or to trust the gov't with any of my 50+ years' earnings! The Social Security program has already been destroyed by diverting our contributions to other programs, thus making it totally unsustainable
for young people who are contributing to it now to ever draw any benefits, and to add insult to injury, raising the age for them to start claiming benefits!! So YES, reporting/accountability MUST continue on a quarterly basis for the SEC and all gov't entities!
Thank you for your attention.

Yahoo Mail: Search, Organize, Conquer

Trish Bronk — Jun 16, 2026
Subject: S7-2026-15 Comment From: Trish Bronk Affiliation: Jun. 16, 2026 We have to have quarterly reporting. It's critical in this day and age.

Please consider
Patrick Bronk

Trish Squires — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Trish Squires Affiliation: Jun. 16, 2026 I am Patricia A Squires and I am a BSN working for the State of Washington. I am in support of keeping quarterly reports to the SEC. History has proven the change from semi-annual reporting are more accurate for American taxpayers.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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troy.westgate — Jun 16, 2026
Subject: Comment on S7-2026-15 From: troy.westgate Affiliation: Jun. 16, 2026 I would like reporting to remain the way it is currently. All the data showing the history of reporting semi annually does not benefit the average American. Keep them honest.

Sent from my Galaxy

Trudy Allen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Trudy Allen Affiliation: Jun. 16, 2026 I am opposed to stopping the quarterly reporting. Six months makes no sense, at all! Keeping financial information from investors is ludicrous!!!
I don’t have a large amount of money, so I have to consider where it’s invested.
Trudy Allen
Retired

Sent from my iPhone

Trudy Bull — Jun 16, 2026
Subject: S7-2026-15 Comment From: Trudy Bull Affiliation: Jun. 16, 2026 Keep the quarterly reports, please. Decreases missing mistakes.

Trudy Matthews — Jun 16, 2026
Subject: File No. S7-2026-15 From: Trudy Matthews The companies we trade are not being held back by the obligation to file four reports a year. Quarterly reporting protects individual investors.

Truli Halpern — Jun 16, 2026
Subject: S7-2026-15 Comment From: Truli Halpern Affiliation: Jun. 16, 2026 Reporting must stay quarterly! We (regular people) need to have info to know how to react to the changes that happen in the businesses that we invest our money in. This info shouldn't just be for insiders. We ALL should have the opportunity to profit equally.

Tucker Fortin — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Tucker Fortin Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This is a ridiculous, inappropriate, and completely blatant violation of the SECs mission to protect and promote healthy markets. If companies were to stop publishing quarterly reports most if not all investors except those with insider information would be clueless to the interworkings of the companies the plan on investing in making it completely unfair and extremely risky for most investors. Frankly this proposal is so genuinely ridiculous, that It sounds similar to something one might hear in a movie; even then it would still sound ridiculous.

Tucson Sally — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tucson Sally Affiliation: Jun. 16, 2026 FAIR is FAIR. Your actions are not FAIR to the general public.

Tyler Murphey — Jun 16, 2026
Subject: I opppose the quarterly reporting change From: Tyler Murphey Affiliation: Jun. 16, 2026 As an active retail investor, I strongly oppose this rule change.

-Tyler Murphey

Tyler S — Jun 16, 2026
Subject: File No. S7-2026-15 From: Tyler S I am a former park ranger (let go during the 2025 October gov shutdown) that is active in investing into our Nation’s future. I will not go in blind for a 6 month period; if anything, this should be reduced to monthly. Say NO to semi-quarterly financial support releases, and NO to the selling of our public lands.

TYLER TIMOTHY Retired individual investor — Jun 16, 2026

Subject: File No. S7-2026-15 From: TYLER TIMOTHY I do my own investing using The Motley Fool Community as my primary information source. We need the quarterly reports; that information is very much needed by small investors. The UK switching to semi-annual reports is a failed experiment, it did not produce the expected results. Thank you for your consideration.

Tyson Haslam — Jun 16, 2026
Subject: S7-2026-15 Comment From: Tyson Haslam Affiliation: Jun. 16, 2026 What is the reason to only report quarterly? Sounds fishy to me. Be real and report as it happens. Be real, be honest is my feeling.

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tytoalba — Jun 16, 2026
Subject: Comment on S7-2026-15 From: tytoalba Affiliation: Jun. 16, 2026 We need accurate and timely info of our retirement investments. If you cut info reporting in half we will be getting only 1/2 of the info yearly for intelegent investing options. Too much time lapse for companies

to easily screw us over. NOT ACCEPTABLE !
Ronald Deichler, retired, living in Wisconsin.

Sent from my Galaxy

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ulrich.fran — Jun 16, 2026
Subject: Comment on S7-2026-15 From: ulrich.fran Affiliation: Jun. 16, 2026 No way! Monthly would be better.

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user from ga. Myers — Jun 16, 2026
Subject: S7-2026-15 Comment From: user from ga. Myers Affiliation: Jun. 16, 2026 Yes I completely agree. There is too much fraud and illegal activity now. It would be harmful to the everyday investor's, while making it more
lucrative for insiders.

Val Putnam — Jun 16, 2026

Subject: S7-2026-15 Comment From: Val Putnam Affiliation: Jun. 16, 2026 We have seen with our own eyes the corruption at the highest levels of government in broad daylight. Now imagine what we don't know. This is nothing more than an attempt to allow businesses to embrace illegal, corrupt practices with the lights out, leaving John Q Public in the dark as well. Do not eliminate Quarterly reporting. I'm a retired educator from Michigan and I'm tired of the rigged game that robs our children of a decent future in a country they can be proud of.

MVP

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valerie fisher — Jun 16, 2026
Subject: S7-2026-15 Comment From: valerie fisher Affiliation: Jun. 16, 2026 My name is Valerie Fisher and I am writing to URGE the sec to KEEP REPORTING QUARTERLY. Small investors like me would be at a serious disadvantage if you cut it in half. Keep reporting QUARTERLY.

Thank you,
Valerie Fisher
941-753-8866 home
941-518-4743 cell

Valerie Garst — Jun 16, 2026
Subject: S7-2026-15 Comment From: Valerie Garst Affiliation: Jun. 16, 2026 I'm so tired of this regime's corruption and they want to allow corporations to fleece us as well We do not need a ballroom. We already have one less than a mile away. That is larger if he is throwing events like the UFC on the White House property he's not worried about his safety. We want universal healthcare we want affordable groceries. We don't want him touching our monuments or creating ones for himself. You are letting corporations be blatantly, corrupt just like him this cannot happen.

Valerie Imhof — Jun 16, 2026
Subject: S7-2026-15 Comment From: Valerie Imhof Affiliation: Jun. 16, 2026 Valerie Imhof, Manager All businesses should be transparent to protect everyone involved. Reporting should be quarterly.

Sent from my iPhone

VALERIE JUAREZ — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: VALERIE JUAREZ Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
I am writing, to strongly oppose the proposed rule, as an individual retail investor, that would allow public companies to switch from quarterly to semiannual financial reporting.
Quarterly disclosures are crucial to how I manage and research my investments. Needing to wait six months to see a company's financial health creates a dangerous information gap with no benefit to individual investors, like myself. Corporate insiders and institutional firms will always find ways to

track performance in real-time, but everyday investors rely heavily on public quarterly data to evaluate whether a company is stable, growing, or facing sudden risks.
Six months is an eternity in modern markets. The change would allow companies to hide structural shifts, rising debt, or dropping revenue for half a year. It strips away transparency and significantly increases the risk of market volatility and insider trading. If the SEC's mission is investor protection, it should not take away the very data retail investors need to make safe, informed decisions. I urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting.

Varina Lavelle — Jun 16, 2026
Subject: S7-2026-15 Comment From: Varina Lavelle Affiliation: Jun. 16, 2026 Do the right thing on this. Report quarterly! Good grief!!

Sent from my iPhone

Vartan Messier — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Vartan Messier Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Enough with ther corruption and insider trading! The federal government should not be serving the interests of a bouffon's personal wealth agenda.

VeganVRking- daGameCat — Jun 16, 2026
Subject: S7-2026-15 Comment From: VeganVRking- daGameCat Affiliation: Jun. 16, 2026 NO .....

ABSOLUTELY NOT

JOSEPH GREPONNE, PROGRAM INSTRUCTOR FOR MARRAKECH

VENIA A Cameron — Jun 16, 2026
Subject: File No. S7-2026-15 From: VENIA A Cameron Retail investors need more information and transparancy, not less. Quarterly reports are important in making investment decisions.

Vera Shinn — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Vera Shinn Affiliation: Jun. 16, 2026 I want to see quarterly statements!https://keepitquarterly.org/1955/?utm_source=facebook&utm_medium=paid&utm_campaign=kiq_1955&fbclid=IwZXh0bgNhZW0BMABhZGlkAas4eWh2b-tzcnRjBmFwcF9pZAo2NjI4NTY4Mzc5AAEeuOgliTAuLnXGUflotfM7rUEBAqLcYY343g25rS6GwsS8v3S99DAM8APpZCg_aem_tN-xR8Zf5g8I1sRDPdzLFg&utm_id=120251892361710747&utm_content=120251894672420747&utm_term=120251892361700747#

Veronica Baum — Jun 16, 2026

Subject: My view on Rule S7-2026-15 From: Veronica Baum Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
This idea harms regular investors, and especially new investors. People will not want to continue to invest when the companies are not transparent.

Veronica Jackson — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Veronica Jackson Affiliation: Jun. 16, 2026 When the masses lose everything because of your greed and incompetence next time, you just remember there's three times the population than there was last time and they're going to come looking for all of you, not just the ONE person who took their money. This is 2026, not 1955. Email notifications are free and don't cost **** anymore. You're not fooling ANYONE. Veronica, RN, Spokane WA.

Veronica Jackson

VEVA HARGUINDEGUY — Jun 16, 2026
Subject: S7-2026-15 From: VEVA HARGUINDEGUY Affiliation: Jun. 16, 2026 I am strenuously opposed to changing the quarterly reporting required now. It is my opinion there is enough manipulation and fraud happening now to add this. As a retiree, I am very concerned that the CEO's will not be required to sign quarterly.

Veva Harguindeguy
Retired ACIO, County of Riverside
Crossville, Tn.

Vic Cutler — Jun 16, 2026
Subject: S7-2026-15 From: Vic Cutler Affiliation: Jun. 16, 2026 My retirement income in WA depends on investments. Absolutely necessary that they are managed flawlessly, hence quarterly reporting.
Vic Cutler

Yahoo Mail: Search, Organize, Conquer

Vick — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vick Affiliation: Jun. 16, 2026 Quarterly reports remain important and were started for good reasons.

Vicki Boling — Jun 16, 2026
Subject: S7-2026-15 From: Vicki Boling Affiliation: Jun. 16, 2026 Do not go back to 6 month reporting. Did you learn nothing from Enron? American workers deserve better.

Vicki Boling

Vicki Borges — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicki Borges Affiliation: Jun. 16, 2026 If it's my money, I want to see how it is working. I should be able to control my investments. Some may not care, but I have limited resources; therefore I want to make sure it benefits me.

Vicki Esposito — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicki Esposito Affiliation: Jun. 16, 2026 All public institutions - city, state, federal, for profit, not for profit, should have financial information posted quarterly so that the public, investors, investigators, the legal system and financial systems have access to that information.

Vicki Grey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicki Grey Affiliation: Jun. 16, 2026 Quit trying to rob people! Reports every quarter! Account for yourselves. Vicki Grey.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Vicki Jo — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Vicki Jo Affiliation: Jun. 16, 2026 Keep it Quarterly!!! It’s our money and we must be able to protect it!!! Thank you.

Vicki McDonald — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicki McDonald Affiliation: Jun. 16, 2026 Quarterly reporting is nessasary!! Please don't sign on to this bill. It will hurt every day citizens.

Yahoo Mail: Search, Organize, Conquer

Vickie Motosaka — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vickie Motosaka Affiliation: Jun. 16, 2026 NO!

Vickie Neupert — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vickie Neupert Affiliation: Jun. 16, 2026 Vickie Neupert a

retired widow.
Thats our life line and you should not have any say. We The People need to know this Quarterly! It does not effect you like it does us who depend on this information!

Vicky Hitt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicky Hitt Affiliation: Jun. 16, 2026 Keep all reporting as it is!

Vicky Western — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vicky Western Affiliation: Jun. 16, 2026 Businesses must be held accountable quarterly. Too much to be accountable for and too much to track in 6 months!! Puts more pressure on auditors.

Thank you,

Vicky Western
1511 S Casino Center Blvd #610 Las Vegas NV 89104

Victor Gandy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Victor Gandy Affiliation: Jun. 16, 2026 Victor Gandy, CEO, Arlington VA. Keep the reporting Quarterly.

Victor Gandy

Victoria — Jun 16, 2026
Subject: S7-2026-15 From: Victoria Affiliation: Jun. 16, 2026 Enron provided an excellent example of what happens when accountability is not required. We cannot, as a Country, ignore that lesson and depend upon these people to “do the right thing.”
Do not be fooled again.

Sent from my iPad

Victoria Avery — Jun 16, 2026

Subject: S7-2026-15 Comment From: Victoria Avery Affiliation: Jun. 16, 2026 Victoria Avery, Retired Quarterly reporting was implemented after Enron for a reason. To stop cheating, fraud & to provide accountability. Please keep existing rules in place.

Yahoo Mail: Search, Organize, Conquer

Victoria Bushnell — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Bushnell Affiliation: Jun. 16, 2026 This will ruin our retirement accounts after we worked our entire lives. please stop this before. It's too late thank you. To the Securities and Exchange Commission:

Victoria Messersmith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Victoria Messersmith Affiliation: Jun. 16, 2026 Victoria Messersmith Louisville Ky. Retired nurse. Husband retired Army. Saved as much as we could while he was active duty. Invested. Living off our investments,SS,and retired pay. Decreased value investments means lower standard of living.

Sent from my iPhone

Victoria Messersmith — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Victoria Messersmith Affiliation: Jun. 16, 2026 Victoria Messersmith Louisville Ky. Retired nurse. Husband retired Army. Saved as much as we could while he was active duty. Invested. Living off our investments SS and retired pay. Decrease value investments means lower standard of living.

Sent from my iPhone

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vida murray — Jun 16, 2026
Subject: S7-2026-15 Comment From: vida murray Affiliation: Jun. 16, 2026 The benefits of quarterly reporting far exceed the costs. More information is better and affords the consumer more protection.

Sent from my iPhone

Vikki Pachera — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Vikki Pachera Affiliation: Jun. 16, 2026 I worked in major corporations that had to report quarterly. It's not a big deal and in the world of AI you would think it would be extra easy. Do not pass this legislation , why would anyone be against full transparency?

Vikki Pachera

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vince vpardi.com — Jun 16, 2026
Subject: S7-2026-15 Comment From: vince vpardi.com Affiliation: Jun. 16, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much depend upon the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Vincent Pardi
45520 Moonlight Dr, Plymouth, MI 48170
313-822-8590
vince@vpardi.com

Vincent Blair — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vincent Blair Affiliation: Jun. 16, 2026 Vincent Blair, Artist. I will have less faith in the integrity of companies in the exchanges if the reporting requirements are reduced.

Vincent Kelso — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vincent Kelso Affiliation: Jun. 16, 2026 As a retired investor the quarterly reports are needed to measure corporate performance and adjust my investments accordingly.

Vinny Fitzgerald — Jun 16, 2026
Subject: S7-2026-15 Comment From: Vinny Fitzgerald Affiliation: Jun. 16, 2026 Please keep the qtrly reporting requirement. Only fools would agree to make blind investments while the guilty cash out. It truly needs to be kept.
V Fitzgerald
Small investor

Viola Baldwin — Jun 16, 2026
Subject: S7-2026-15 Comment From: Viola Baldwin Affiliation: Jun. 16, 2026 Keep quarterly! Reporting is important!

Viola Ferriolo — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Viola Ferriolo Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
Please let us breath some fresh air. We need to be able to grow our money too, don't take all the possibilities from us

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Virgil Marzan — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virgil Marzan Affiliation: Jun. 16, 2026 I am an investor. I need a quarterly report to help me make a better decidion sooner than six months. Please do not change the quarterly reporting rule,

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Virginia Baas — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virginia Baas Affiliation: Jun. 16, 2026 We need this done at least quarterly. There needs to be accountability, especially for people at the top.

Sent from my iPhone

Virginia Caballero — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virginia Caballero Affiliation: Jun. 16, 2026 Hey, SEC: KEEP IT QUARTERLY!
And if you want to make a change, make the reports monthly. It's my money!
Thanks V.C.,

Sent from my iPhone

Virginia Fowler — Jun 16, 2026
Subject: S7-2026-15 From: Virginia Fowler Affiliation: Jun. 16, 2026 Anything that stops fraud and manipulation in sports should be kept in force!

Sent from my iPhone

Virginia McIntosh — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virginia McIntosh Affiliation: Jun. 16, 2026 I oppose semi-annual filing because the success isn't borne out by real world results, it costs more to the public and only saves for the corporation. We need more transparency, not less.

Sent from my iPhone

Virginia Papandrea — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virginia Papandrea Affiliation: Jun. 16, 2026 As a retiree I need timely information on the value of my investments. Quarterly reporting must be maintained for me and others to know their financial picture and to provide some protection against fraud. I object in the strongest terms to the change being proposed.
Virginia Papandrea, Retired

Virginia Simer Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: Virginia Simer In this day of easy information accessibility, it is inconceivable that the SEC would propose giving “less” information to the public. The request should be for more information being available. I want to know everyday how my investments are doing not be limited to twice a year. Please enter my vote as a big NO for giving us less information.

Virginia Smith — Jun 16, 2026
Subject: S7-2026-15 Comment From: Virginia Smith Affiliation: Jun. 16, 2026 Please continue to require quarterly reporting by corporations. It is not onerous and gives the public more security.

Sent from my iPhone

Virginia Turner — Jun 16, 2026
Subject: S7-2026-15 From: Virginia Turner Affiliation: Jun. 16, 2026 Accountability is never more important than with this administration. Don’t make it easier for corruption to take place. Keep the reporting quarterly.

Sent from my iPhone

W Daniel Phillips — Jun 16, 2026
Subject: S7-2026-15 From: W Daniel Phillips Affiliation: Jun. 16, 2026 4 times a year keeps companies on their “toes.” Keep the present requirements. Do not lessen them. Big Business is Big! They have the staff to keep track and file reports 4 times a year.
Thank you for not lessening present reporting requirements.

W. Daniel Phillips, small town investor in America

Sent from my iPhone

W Scott — Jun 16, 2026
Subject: S7-2026-15 From: W Scott Affiliation: Jun. 16, 2026 I am aware that we are now enduring a time of unprecedented corruption from the highest level of our government, but we must not take down every barrier that exists to limit it. For we do so at our own peril.

W Scott — Jun 16, 2026
Subject: S7-2026-15 From: W Scott Affiliation: Jun. 16, 2026 I am aware that we are now enduring a time of unprecedented corruption from the highest level of our government, but we must not take down every barrier that exists to limit it.

W. Duane Cox — Jun 16, 2026
Subject: Comment on S7-2026-15 From: W. Duane Cox Affiliation: Jun. 16, 2026 Retaining the Quarterly reports are an important part of helping investors understand the risks or benefits of investing

Sent from my iPhone

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walkerlarry — Jun 16, 2026
Subject: S7-2026-15 Comment From: walkerlarry Affiliation: Jun. 16, 2026 Larry Walker-Retired. Quarterly reporting keeps them publicly accountable. If I wanted to invest in shakier companies I'd get out of the stock market, moving to a longer reporting increment
is a step in that direction. Reporting intervals don't prevent companies from investing for the long term. That is a company choice. If they can't stand the pressures from short term investors they probably shouldn't be a public concernn

Yahoo Mail: Search, Organize, Conquer

Walt Mickler — Jun 16, 2026
Subject: S7-2026-15 From: Walt Mickler Affiliation: Jun. 16, 2026 The quartrly eporting MUST continue!!!!!!~

Walt Thorpe — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Walt Thorpe Affiliation: Jun. 16, 2026 Quarterly !

Sent from my iPad

Walter Courtenay — Jun 16, 2026
Subject: S7-2026-15 From: Walter Courtenay Affiliation: Jun. 16, 2026 This is insane! You HAVE to keep it the way it currently is! No letting them walk, no more screwing us over!

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walter E — Jun 16, 2026
Subject: Comment on S7-2026-15 From: walter E Affiliation: Jun. 16, 2026 Investors want quarterly., Deceivers want semi-annually (or not at all)

Walter Horn — Jun 16, 2026
Subject: S7-2026-15 From: Walter Horn Affiliation: Jun. 16, 2026 We Demand Strict Measures, to insure they stay in check.

Sent from my iPhone

Walter Latimer Motley Fool Community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Walter Latimer I disagree with the proposal to replace quarterly financial reports with semiannual reports. The UK experiment with this change did not have the desired results.

Wanda — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Wanda Affiliation: Jun. 16, 2026 Reporting Must remain quarterly!

Wanda Speh

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wanda carper — Jun 16, 2026
Subject: S7-2026-15 Comment From: wanda carper Affiliation: Jun. 16, 2026 I think quartly reports should be continued. Keeps everyone legal.

Yahoo Mail: Search, Organize, Conquer

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wanda dunphy — Jun 16, 2026
Subject: Comment on S7-2026-15 From: wanda dunphy Affiliation: Jun. 16, 2026 Please keep the reporting quarterly. I need to know how my investments are doing in order to plan for my future
Thank you
Wanda Dunphy

Wanda Losey — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wanda Losey Affiliation: Jun. 16, 2026 You need to report quarterly like all other businesses do. If it’s not the law it should be

Sent from my iPhone

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wanda wright — Jun 16, 2026
Subject: S7-2026-15 From: wanda wright Affiliation: Jun. 16, 2026 Quarterly reporting is one way to keep them honest. More needs to be done but this must not end.

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warika — Jun 16, 2026
Subject: Comment on S7-2026-15 From: warika Affiliation: Jun. 16, 2026 My name is Erika Hayes. I live in Indiana. As a newly single 55 year old it is imperative to me that I protect the small savings in investments I have. Removing quarterly reporting will directly disadvantage millions of women like me who are already facing a collapsing services future. I urge you to do the right thing. Thank you.

Sent from my Galaxy

Warren — Jun 16, 2026
Subject: File No. S7-2026-15 From: Warren Allow it for the smallest companies only or you will kill the market. The volatility from earnings is what has brought the market higher. This rule is absolutely ridiculous, will not work, and you should all be fired when you watch the market dry up.

Warren Vincent — Jun 16, 2026
Subject: S7-2026-15 Comment From: Warren Vincent Affiliation: Jun. 16, 2026 I know you keep using the excuse of smaller government, less red tape, but you are using this to hide big business. As you know that all the cuts that have been made is for a small number of oligarchs to repurpose money for their pockets.

Thank you
Warren Vincent

Warren Whitlock — Jun 16, 2026
Subject: S7-2026-15 Comment From: Warren Whitlock Affiliation: Jun. 16, 2026 Quarterly

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Wayne & Carol — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Wayne & Carol Affiliation: Jun. 16, 2026 Keep it like it is now, No good reson to change

Sent from my iPhone

Wayne and Jane Sundmacher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wayne and Jane Sundmacher Affiliation: Jun. 16, 2026 Investors need the information in quarterly reports to make good investment decisions. I'm a retiree that needs to protect my retirement savings. Changing the rules that have provided me with information I need about the sticks I own put my savings in jeopardy. Don't change the quarterly report requirements.

Wayne Sundmacher
37 Willow Drive
Punxsutawney, PA 15767-8750

(609) 462-2372 Cell

(814) 612-5200 Home
Medic2296@msn.com Email

Wayne and Jane Sundmacher — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wayne and Jane Sundmacher Affiliation: Jun. 16, 2026 Investors need the information in quarterly reports to make good investment decisions. I'm a retiree that needs to protect my retirement savings. Changing the rules that have provided me with information I need about the stocks I own put my savings in jeopardy. Don't change the quarterly report requirements.

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Medic2296@msn.com Email

Wayne Anderson — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wayne Anderson Affiliation: Jun. 16, 2026 Keep the quarterly reports. Corporate America needs continued oversight and accountability. Protects investors and the public alike.

Wayne Anderson

Sent from my iPad

Wayne Garland — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wayne Garland Affiliation: Jun. 16, 2026 My great-grandmother lost her inheritance because of publicly traded companies were able to keep secrets. I myself ordered a computer only to find out they went bankrupt but still took my order. Enough with

secrets. In this changing world, our country is losing its standing because we cannot be trusted. This bill is just another way to set another precedent: it’s okay to cheat and deceive investors. Reverend Denise DuLion, MATS, MDiv

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Webster Heck — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Webster Heck Affiliation: Jun. 16, 2026 Keep reporting as it is now
No to changes to reporting. Semiretired Dallas Property management

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wendimedling — Jun 16, 2026
Subject: S7-2026-15 From: wendimedling Affiliation: Jun. 16, 2026 I'm Wanda Medling, a human, from Dallas, TX.

As an investor with a moral conscience, I want quarterly SEC filings signed and certified by the CEO. This helps prevent financial corruption by placing responsibility and accountability for accurate filings squarely where it belongs, on the CEO.

Wenda Medling
Make a special moment today🌻

Wendy Baxter — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wendy Baxter Affiliation: Jun. 16, 2026 Full transparency is paramount. Its 2026, We The People run this country. And WE have the right to full disclosure every quarter. The time of back-alley, shady deals is over. We, the People, are awake and watching.

Wendy Littlepage — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Littlepage Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission: we have the ability now, more than ever, to collect, analyze, and share data. With few safeguards and protections for citizens, data becomes our best defense. This rule change at best brings greater anxiety to investors and at worst increased harm to investors. This rule creates a situation where the government is protecting corporations over consumers.
The minimum is producing timely information. Reject this rule before it is used as a tool to exploit small investors, ruin retirements, and transfer more wealth out of the middle class.

Wendy Olsen — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wendy Olsen Affiliation: Jun. 16, 2026 It is important that

companies not be allowed to hide information and quarterly reporting needs to be mandatory and people need to be able to see what is on the books and there shouldn't be anything hidden

Sent from my iPhone

Wendy Oshiro — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wendy Oshiro Affiliation: Jun. 16, 2026 Please do not change the reporting requirement to every 6 months!! It would be another example of how this country is moving from protecting the middle and lower class people to taking advantage of the people. We see you. We are watching. There are more of us than you. We will not stand for yet another small dig into "justice for all".

Thank you for listening, we hope you make the right choice.

Wendy

Wendy Rector — Jun 16, 2026
Subject: S7-2026-15 Comment From: Wendy Rector Affiliation: Jun. 16, 2026 It is fine how it is, leave it.

Wendy Reiner — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Wendy Reiner Affiliation: Jun. 16, 2026 Preparing and providing quarterly reporting. Allows for lessor volatility and provides all with a better understanding of the market place. Currently the markets are being manipulated and their really aren't any guardrails. Investors that abide by the rules are getting crushed by the lack of proper recordings. While those who take the greed approach couldn't give a crap about how they are invested. Just as long as they are making money regardless of the legality. Quarterly reporting could stop this trend of manipulation etc.
Wendy Reiner
Retired Pension professional Miami FL 33136

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werner gorshe — Jun 16, 2026
Subject: S7-2026-15 Comment From: werner gorshe Affiliation: Jun. 16, 2026 Too much manipulation of the market, need to get the reports as often as possible. Keep the quarterly reports coming.

Wesley Persinger Retired Of Florida — Jun 16, 2026
Subject: File No. S7-2026-15 From: Wesley Persinger Grassroots of nation needs protection from corporate manipulation

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WESLEY ROOT — Jun 16, 2026
Subject: S7-2026-15 Comment From: WESLEY ROOT Affiliation: Jun. 16, 2026 I am a retired & independent investor. No way this rule change should happen. It's hard enough for people like me to research a company & know their true market value & potential upside. Your job is to hold companies accountable to being honest to shareholders about their performance, not let them hide their problems at shareholders expense. We need to see quarterly reporting. Need it. This is a hard NO for me on this.

Wesley Root
Columbus, Ohio

Whitney Lard — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Whitney Lard Affiliation: Jun. 16, 2026 It is an awful, tried-before-and-failed idea that cost hundreds of thousands of people their savings. This is wanted only by those who wish to cheat the system and their investors. Stick up for MIDDLE and WORKING Americans and say NO to this absurd game the rich want to play.

Whitney Sherman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Whitney Sherman Affiliation: Jun. 16, 2026 Quarterly reporting is my right as a shareholder. All shareholders need to see the same information at the same time. Eyes wide open!

Whitney Sherman
illustration studio
+++++
MICA
Director, MFA in Illustration Practice
Co-Director, Dolphin Press & Print

studio: 443.854.8544
insta: @whitneysherman

Check out www.whitneysherman.com
+ www.pbodydsign.com

Co-Editor/contributing author
History of Illustration
published by Bloomsbury/Fairchild, NY

Author/Editor
Playing with Sketches

Quarto Books/Rockport
https://www.amazon.com/Playing-Sketches-Creative-Exercises-Designers/dp/1592538614

Wilhelmena Calland — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Wilhelmena Calland Affiliation: Jun. 16, 2026 To the SEC : I am in favor of reporting quarterly. No need to change the reporting method that is clearly working for the good of the whole.
Wilhelmena Calland -
Taxpayer - Philadelphia, PA

Sent from my iPhone

Will Arduino — Jun 16, 2026
Subject: S7-2026-15 Comment From: Will Arduino Affiliation: Jun. 16, 2026 Keep the quarterly reports mandatory. Corporations get away with too much shady bs as it is.

Yahoo Mail: Search, Organize, Conquer

Willa Grant — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Willa Grant Affiliation: Jun. 16, 2026 Keep transparency so that we can keep an eye on our investments!

Willa Strupat — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Willa Strupat Affiliation: Jun. 16, 2026 This is outrageous. The SEC your job is to protect securities and not to turn back time. I object to this new way to steal from th”every man.” And make the rich richer. Do not do this!

Sent from Gmail Mobile

William — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Affiliation: Jun. 16, 2026 DO NOT DO THIS!!

William Creswell — Jun 16, 2026
Subject: Comment on S7-2026-15 From: William Creswell Affiliation: Jun. 16, 2026 I believe this proposed change will reduce transparency and harm investors.

Reporting has to remain quarterly and not revert back to the semi 1955 method.

This will allow for quicker reaction times for companies and provides investors a better pulse on their investments.

William English — Jun 16, 2026
Subject: S7-2026-15 Comment From: William English Affiliation: Jun. 16, 2026 This is a dumb idea, encourages fraud and is a dangerous regression in regulations meant to protect investors… my opinion is NO to the changes!

Sent from my iPhone

William H. Johnson III Active Individual Investor — Jun 16, 2026
Subject: File No. S7-2026-15 From: William H. Johnson III I urge the SEC to reconsider its plan to reduce corporate financial disclosure periods from quarterly to semi-annually. At a time when transparency is more important that ever, this change would significantly hamper the entire disclosure process for the entire investment and financial communities. Where similar action has been attempted elsewhere there have been no positive measurable benefits from the action. Indeed, the action has simply made it more difficult assess corporate performance. It's a bad idea whose timing couldn't be worse. Respectfully submitted, Bill Johnson

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William Jackson — Jun 16, 2026
Subject: S7-2026-15 From: William Jackson Affiliation: Jun. 16, 2026 CEO's want the good times and power, they need to take the responsibility that goes with it!

William Jennings — Jun 16, 2026
Subject: S7-2026-15 From: William Jennings Affiliation: Jun. 16, 2026 Dear Esteemed Members of the SEC,

Quarterly reporting is a necessary element in the accountability function of the Corporate Official Reporting system. There has never before been a larger income disparity gap in our Republic's 250 year history. Transparency and On The Record Accountability are crucial to restoring confidence in our fiscal systems, as well as securing equal justice under the law. Slashing reporting by half is both reckless and callous, especially at a time when public confidence in critical balances of power is at an all time low. To persue such a path is callous, perilous, and without sound merit.

Will Jennings
Associate Professor of Rhetoric, Emeritus
Creative Campus Institute Fellow
Community Conflict & Reconciliation Facilitator

The University of Iowa
Iowill@me.com
319.321.2995

William Kirkpatrick — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Kirkpatrick Affiliation: Jun. 16, 2026 Effectively makes insider trading easier and more profitable.

William Klawonn — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Klawonn Affiliation: Jun. 16, 2026 Changing quarterly reporting to semi-annual reporting: 1. Allows public companies to keep negative information from being published for an additional 90 days; 2. Increases the potential for insider trading; 3. Enables insiders to more effectively transfer the negative impact of poor performance to retail shareholders; and 4. Reduces confidence in our markets.
I strongly oppose changing the current quarterly reporting requirement.

Sent from my iPhone

William Lee — Jun 16, 2026
Subject: File No. S7-2026-15 From: William Lee The SEC is already suspect of shady executives consultations! You meaning the SEC and your government cronies aka congressmen, senators etc… Will have the corporate insight to purchase stock/ bonds etc…. Way before the American citizens that you work! And truthfully none of the employees of the SEC, Congress the senate should be able to purchase stocks or bonds because you are engaged in insider trading and marketing as soon as you do so!! But yet you commit the crime of insider trading every time you purchase stocks or bonds!!! Bernie Madoff and Martha Stewart went to prison for the very same crime!!! So I believe quarterly reports are insufficient now and going to bi-yearly reports is a slap in the face to every American citizen investor and Taxpayer who might want to start investing!! Being as we know the government officials are robbing Americans taxpayers tax dollars daily and not one charge not one imprisonment for any government official state, local or federal has been charged!! The more transparency the better trust me!!! “We the people of the United States of America” have been shit on enough by the American government!!! And I see your trying to shit on “we the people of the United States of America” again with this ignorant selfish decision of the SEC!!!!

William Lefler Software Engineer for Walt Disney — Jun 16, 2026
Subject: File No. S7-2026-15 From: William Lefler I am a member of the Motley Fool Community, and an investor in over 100 companies. As an investor I need MORE information from the companies I invest in, not LESS. I am asking the SEC to NOT to allow public companies to switch from quarterly to semiannual financial reporting.

William Litsinger — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Litsinger Affiliation: Jun. 16, 2026 Quarterly should be the minimum frequency of reporting! Accountability matters. Marsha Litsinger, retired

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William M Peterson — Jun 16, 2026

Subject: S7-2026-15 From: William M Peterson Affiliation: Jun. 16, 2026 Lying is lying make them be truthful or face the consequences

Sent from my iPhone

William McClure Business owner — Jun 16, 2026
Subject: File No. S7-2026-15 From: William McClure Please do not reduce companies financial reporting from quarterly to semiannually.

William Montgomery Retired — Jun 16, 2026
Subject: File No. S7-2026-15 From: William Montgomery I am strongly opposed to reducing publicly traded companies to semi-annual reporting; the current quarterly requirements provide good insights into the health or troubles of these companies.

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william pollock — Jun 16, 2026
Subject: S7-2026-15 From: william pollock Affiliation: Jun. 16, 2026 William Pollock, U.S. citizen, Austin,TX. Do your **** job and keep this requirement in place as it is.

William Ranson — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Ranson Affiliation: Jun. 16, 2026 William E Ranson III — Chocowinity, NC
I am a retired investor. Financial transparency and trust in the stock market are important to me. I lived through the bubbling Enron days. Being kept in the dark is not acceptable. I belong to the Motley Fool community and support their position on quarterly reporting. I urge the SEC to retain quarterly reporting requirements.

Sent from my iPhone

William Robinson — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Robinson Affiliation: Jun. 16, 2026 The financial policies in the past and 2008 economic collapse are the very reason this safeguard was legislated. Do not remove this safeguard.

Sent from my iPhone

William St lawrence — Jun 16, 2026
Subject: Comment on S7-2026-15 From: William St lawrence Affiliation: Jun. 16, 2026 Stop protecting big business and start watching out for the retail investor. The market is already fixed against the little retail investor. Do your job and protect everybody.

Sent from my iPhone

WILLIAM T RANDALL — Jun 16, 2026
Subject: Comment on S7-2026-15 From: WILLIAM T RANDALL Affiliation: Jun. 16, 2026 We definitely should retain the quarterly reporting requirement...and maintain transparency.
William Randall
Schenectady, NY

William W. Phipps — Jun 16, 2026
Subject: S7-2026-15 Comment From: William W. Phipps Affiliation: Jun. 16, 2026 I oppose any modification to the quarterly reporting rule. Investors need information to stay on top of their portfolios. Anything longer gives insider trading a benefit they certainly do not deserve or merit. KEEP QUARTELY REPORTING!

Sent from my iPhone

William Worthington — Jun 16, 2026
Subject: S7-2026-15 Comment From: William Worthington Affiliation: Jun. 16, 2026 Please keep the quarterly filings as it is the best thing for the investor looking to get accurate information. If the requirement goes from quarterly to semiannual add a provision that the company can keep quarterly filings without any changes or they can use semiannual filing but the CEO, CFO, and any board members that are on the committee that prepares said report be held personally libel for inaccuracies. This is to include any financial/ legal device that can be used to skirt this requirement.

Sent from my iPhone

William Young — Jun 16, 2026
Subject: File No. S7-2026-15 From: William Young KAs an individual investor, I believe strongly that Sarbanes-Oxley reporting should be kept quarterly. Twice a year leaves too much opportunity for fraud to go undetected. The law works very well just as it is. "If it ain't broke, don't fix it."

Windstream — Jun 16, 2026
Subject: Rule comment From: Windstream Affiliation: Jun. 16, 2026 Do not pass this rule! We have enough corruption now!

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wisc wish — Jun 16, 2026
Subject: Comment on S7-2026-15 From: wisc wish Affiliation: Jun. 16, 2026 Why would the price per earnings change by 10.8 %. Either the company is or not making money! 10.8% is quite a great $$$ amount unless there's a lot of trading in and out of the market. Today brokers say "don't try to time the market "

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World Foods Meat Department — Jun 16, 2026
Subject: S7-2026-15 Comment From: World Foods Meat Department Affiliation: Jun. 16, 2026 This is an absolutely incredible attempt to rob the public. Please stop this B.S.

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xava — Jun 16, 2026
Subject: S7-2026-15 Comment From: xava Affiliation: Jun. 16, 2026 Please do NOT make it harder for the less wealthy to keep what little money we do have.

Xfinity — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Xfinity Affiliation: Jun. 16, 2026 Quarterly is good

Sent from my iPhone

Xsaris Guzman — Jun 16, 2026
Subject: S7-2026-15 Comment From: Xsaris Guzman Affiliation: Jun. 16, 2026 Quarterly books keep companies honest!

Sent from my iPhone

Yahoo — Jun 16, 2026
Subject: S7-2026-15 Comment From: Yahoo Affiliation: Jun. 16, 2026 I am Pat Happer. A retired educator of 44 years. I am asking you to Please maintain the quarterly reporting process for businesses and corporations. Consumer protection is now more important than ever with all the fraud that is taking place. Everyday consumers such as myself, my family, and my neighbors deserve to continue to have protections provided by the SEC. As inflation grows and the concern of the declining buying power of everyday citizens continues we deserve to have processes in place that help minimize fraud in our country.
Thank you for your concern for the well being of the consumers in our country.
Pat Happer

Yahoo Account — Jun 16, 2026
Subject: S7-2026-15 From: Yahoo Account Affiliation: Jun. 16, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing ‘semi-annual’ reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs.

Double the risk for your savings.

Yahoo Mailing (US) — Jun 16, 2026
Subject: S7-2026-15 From: Yahoo Mailing (US) Affiliation: Jun. 16, 2026 These rules need to stand as currently enforced. The temptation to misrepresent is to great.

Sent from AT&T Yahoo Mail on Android

Yolanda Graf — Jun 16, 2026
Subject: S7-2026-15 Comment From: Yolanda Graf Affiliation: Jun. 16, 2026 Please keep your reports quarterly.

Yuri Weydling — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Yuri Weydling Affiliation: Jun. 16, 2026 We've tried this before and there were lower returns. Please don't.

YVETTE MOORE — Jun 16, 2026
Subject: S7-2026-15 Comment From: YVETTE MOORE Affiliation: Jun. 16, 2026 To whom it may concern,
I remember ENRON. Keep corporations' financial reporting Quarterly.

Yvette Moore
Brooklyn, NY

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yvonne francis — Jun 16, 2026
Subject: S7-2026-15 From: yvonne francis Affiliation: Jun. 16, 2026 Y'all letting trump get away with destroying America and murder when are Y'all going to do your job and protect Americans! Stop catering to cheats liars theifs and murderers!

Zac Stein — Jun 16, 2026
Subject: S7-2026-15 Comment From: Zac Stein Affiliation: Jun. 16, 2026 As a retail investor with a portfolio in the $7.5k-$10k range that I've worked a long time for, this isn't ok. Especially now that there's a 24 hour stock market 5 days per week, and a 24 hour news cycle 24/7. This would effectively make something like investing in bonds no safer than betting on blackjack. If this passes, I and many other traders on the lower end of the totem pole(so 99% of us) are likely to significantly divest from the market. The President moves the market with his mouth in all the wrong ways. I'd rather go to sleep and wake up with the same amount of money than wake up to less because Trump decided to pop off about destroying some new country overnight. Having money is better than chasing yield and losing all of your money. And as long as savings accounts continue to exist

that pay out around 4% APY, that's not really bad at all considering you don't really have to think or worry about it. It's close to the same amount CDs pay out right now but without a lockup period...

Zach Young — Jun 16, 2026
Subject: My view on Rule S7-2026-15 From: Zach Young Affiliation: Jun. 16, 2026 To the Securities and Exchange Commission:
The SEC requiring companies to report less often would have catastrophic effects on investors. Without access to the most current information it can be very difficult to make informed decisions about investing, and brings it closer to gambling than an informed strategic financial decision.
If anything, publicly trades companies should be required to report more frequently. With the current state of the economy in the U.S., and the fact that members of congress already get access to privileged information about many publicly traded companies, not to mention their potential to aid these companies to make their stocks more profitable, retail investors are already at a massive disadvantage. I implore you, do not step on the necks of many already struggling investors, average working class Americans. Side with the american citizens rather than these rich companies.

Zachary Rinaldi — Jun 16, 2026
Subject: File No. S7-2026-15 From: Zachary Rinaldi I am against swapping to semiannual reporting!!!!!!

Zack Hewitt — Jun 16, 2026
Subject: S7-2026-15 Comment From: Zack Hewitt Affiliation: Jun. 16, 2026 My name is Zack Hewitt and I am an Airline Pilot from Arizona. Keeping the quarterly reporting standard is important to me as I invest most of my retirement savings and a quarterly review keeps my risk in check as I can better understand the position and trajectories of my investments before it’s too late to invest/ divest as needed.

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zackariah erickson — Jun 16, 2026
Subject: S7-2026-15 From: zackariah erickson Affiliation: Jun. 16, 2026 As someone who has both family members that are invested in the corporate stock market and have been in it myself, this could potentially mean companies getting away with things that they otherwise would not, and the SEC should not condone that no matter what

Sent from my iPhone

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zane morris none — Jun 16, 2026
Subject: File No. S7-2026-15 From: zane morris keep quarterly earnings report. this is essential for me as an individual investor!

Zawisza Czarny — Jun 16, 2026

Subject: S7-2026-15 Comment From: Zawisza Czarny Affiliation: Jun. 16, 2026 We need to have more transparency, NOT less.

Best Regards,
Zbigniew Lucki, retired.

Zeno — Jun 16, 2026
Subject: S7-2026-15 Comment From: Zeno Affiliation: Jun. 16, 2026 The only way to keep our Country, is to stop corruption. No to this proposal. I want crime caught, and punished, not rewarded with secrecy and further corruption.

Zidane Markey — Jun 16, 2026
Subject: Comment on S7-2026-15 From: Zidane Markey Affiliation: Jun. 16, 2026 Hello, my name is Zidane Markey. I am a mid 20s blue collar worker who works six days a week putting food on the table. Buying a house is outside of my five year plan, buying a new car is almost suicide if you aren't paying attention, merely renting an apartment and eating food is not possible for most Americans without two incomes. ****, must we mention the dismantling of the consumer financial protection bureau?

According to keepitquarterly.com switching to twice annual reporting will tank stocks by roughly 30-50%. I don't trust numbers from an organization trying to protect stock market values, we all know who that really serves at the end of the day. Though, if you've got the Shareholders™ worried enough to make them pay massive sums of money to convince me otherwise then you're onto something good.

Short term quarterly gains has been the culprit of so much en ****tification of the world around us. It's about time the assholes at the top feel the stiff kick in the balls the last 5 years have been for us millennials. Please do what it takes to level the playing field so I can buy a ****ing house when the dust clears.

Zoe Schulman motley fool community — Jun 16, 2026
Subject: File No. S7-2026-15 From: Zoe Schulman Comments attached: As an investor, the quarterly report impacts my ability to make decisions about my investments for my future.

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zuesboogie — Jun 16, 2026
Subject: S7-2026-15 From: zuesboogie Affiliation: Jun. 16, 2026 Our country is already suffering from the crooks that are in power now! Why would you give them extra time to steal more?!?! Keep it Quarterly!!!

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zydeco QT — Jun 16, 2026
Subject: S7-2026-15 From: zydeco QT Affiliation: Jun. 16, 2026 If many have already been caught committing fraud within the four times a year, why would anyone want to change that to two times a year?
I would say, if anything, the time frame should be changed to six times per year! Definitely not less.
Suzann Withers
Retired speech-language pathologist
West Valley City, Utah

Get Outlook for iOS

Bobbi Colman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bobbi Colman Affiliation: Jun. 15, 2026 Stop wasting our hard-earned trust! Count me as another voter against this proposed policy!

Sent from my iPhone

Catherine Marley Haras — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Marley Haras Affiliation: Jun. 15, 2026 Please keep SEC reports quarterly— so regular people know what's up with their federal government. Time sensitive access to public information should not be debatable.

Catherine Haras
Executive Director
Los Angeles

DDS, MAGD Daniel F. Martel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DDS, MAGD Daniel F. Martel Affiliation: Jun. 15, 2026 Look at history. The wheel doesn't need to be reinvented! Don't change the current reporting.

Sent from my Galaxy

Ed Carroll — Jun 15, 2026
Subject: S7-2026-15 From: Ed Carroll Affiliation: Jun. 15, 2026 Dear SEC reviewers,

As someone who follows the market and gets prospectus mailings on an almost daily basis, I want to continue to read the quarterly data. Quarterly reports give a good picture of what is happening inside a corporation. I think quarterly data gives investors a good chance to evaluate the actions of the board and the CEO while there is time to ask questions. Given the faster pace that money and investments move in the 21st century, I think that for honesty's sake that monthly reports would be even better than quarterly reports but quarterly will do for now. Less than quarterly reporting will mean far less time to review the data and fewer opportunities to ask questions about the data. Do not hide the data or the results of CEO and Board decisions for six months at a time. Hiding the data for six months at a time is a clear harm to investors and to informed decision-making.

Sincerely,
Ed

Edward V. Carroll
Professor Emeritus of History
Heartland Community College

ed.carroll@emeritus.heartland.edu

309 287-8145

Jan Samet O'Leary — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jan Samet O'Leary Affiliation: Jun. 15, 2026 What happened to "if it ain't broke, don't fix it?" It appears that if anything is broken, only corporations will benefit from this proposed change. But the investment is ultimately ours. Which means that our voices, as investors, should be paramount in this discussion. We want transparency.

My name is Jan Samet O'Leary, and I vote.

Get Outlook for Android

Joseph Golebiowski — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joseph Golebiowski Affiliation: Jun. 15, 2026 Joseph Golebiowski investment advisor representative mount pleasant Wisconsin

My clients benefit from transparency and accountability. Keep the quarterlies!

Joseph Olson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Olson Affiliation: Jun. 15, 2026 I have been a Securities Lawyer for nearly five decade. The MARKET, but perhaps not every shareholder NEEDS this current data. Make NO change.

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**
Professor Joseph Olson, J.D. (Honors, Duke), Ll.M (Univ. of Florida)
Hamline University (Emeritus Professor of Law)
Mitchell-Hamline School of Law (Emeritus & Adjunct Professor of Law)
Office: 651-695-7674 Fax: 651-290-6426 Cell 612-499-6822

jolson@hamline.edu [primary]
or joe.olson@MitchellHamline.edu [secondary]

Jr Horace Givens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jr Horace Givens Affiliation: Jun. 15, 2026 #DoNotDoIt

Yahoo Mail: Search, Organize, Conquer

Jude Hoag — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jude Hoag Affiliation: Jun. 15, 2026 I consider myself an armchair white collar crime investigator, and the SEC, DOJ have only found egregious money laundering schemes through the presence of vast amounts of (often fraudulent) bookkeeping. The less you have to lie, the easier it is. Stop making it easy for those swindling our nation.

Judith Strunk — Jun 15, 2026
Subject: S7-2026-15 From: Judith Strunk Affiliation: Jun. 15, 2026 As someone who has a 403B account, I am not in favor of longer reporting periods. KEEP the QUARTERLY reporting. It is the only way we know what is happening to our accounts in a timely manner. Longer periods are not enough. Quarterly is barely enough. Thank you.
Judith Strunk

Sent from my iPhone

Kimberly S Bowles — Jun 15, 2026
Subject: S7-2026-15 From: Kimberly S Bowles Affiliation: Jun. 15, 2026 Leave the quarterly rule in place, or make it monthly. Thank you.

Laura Farrell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Farrell Affiliation: Jun. 15, 2026 Everything is automated and digital. There’s no reason NOT to be transparent every quarter and they should be for shareholders. They hide enough stuff from the public and they get away with plenty of not paying taxes so why not show us their profits?
Laura, chemist, Utah

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Laura Loftis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laura Loftis Affiliation: Jun. 15, 2026 Transparency helps everyone - don't reduce it!
Laura Loftis M.D., M.S., F.A.A.P.

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LCSW Susan Morrow — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LCSW Susan Morrow Affiliation: Jun. 15, 2026 Susan Morrow, business owner, Charlotte. I invest in companies that report quarterly as it is good accounting. There is nothing to be gained, and trust will be lost in companies if this practice becomes less frequent. Remember, investors research, and will pull out of companies with opaque reporting practices.

Susan Morrow
704-332-5153

Leah Himmelhoch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leah Himmelhoch Affiliation: Jun. 15, 2026 My name is Dr. Leah R. Himmelhoch. I am a Professor at Hobart & William Smith Colleges in Geneva, NY. I am writing to insist that we keep Quarterly Reporting in place for our retirement accounts. Evidence indicates that semi-annual reporting leads to a deleterious outcome for retirement accounts. My retirement account has been hit hard at several points over the past few decades — every time I creep towards a $1,000,000 mark, a Republican-led initiative or action trashes my years of investment and I have to start the slow climb back to where it was before the adverse event. I have lost so much money already because of predictably bad policy! I have worked too hard for too long — and have endured too many foolish decisions and/or market-adverse bad acts — to sit back and watch yet another verifiably destructive decision drain my retirement accounts AGAIN. My field DELIBERATELY (and unjustly) underpays its graduate students as it is. When I earned my PhD and finally entered the academic job market, I was already verifiably & permanently 'behind' the average lifetime earnings of an individual of equal or less education who had NOT earned a PhD — but I was more willing to endure this financial impact because I knew that an educator's retirement benefits tended to be excellent. If you eliminate quarterly reporting my retirement accounts will once again be harmed… and for what reason? Because of an entirely predictable, foolish decision?! Why do it? I realize the 1% does not care one bit about regular people, but eliminating quarterly reporting will also harm the wealth of the 1%! Don't be foolish. Don't be short-sighted. Don't kill our wealth. Do your job and preserve our wealth, our lifetime efforts, and the US's economic well-being.

Leah Himmelhoch
Professor
HWS Greek & Roman Studies
Sent from my iPhone

Leisa Abraham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leisa Abraham Affiliation: Jun. 15, 2026 As typical the foxes guarding the hen house SEC do your job stop giving into the trump agenda

Keep The reports quarterly stop messing around and making it easier for honest people to be taken in by the fraud that this administration is profiting over

Get Outlook for Android

Merideth Taylor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Merideth Taylor Affiliation: Jun. 15, 2026 This is an action that does not serve investors. I strongly urge you not to make this change. Merideth Taylor, retired teacher

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Terry O Sullivan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terry O Sullivan Affiliation: Jun. 15, 2026 The point of the SEC is to protect the public not make speculators happy. Less information in an open economy is inefficient. So you are not only not doing your job you making the economy worse for a free economy. I guess that's how you missed 2008. At least you're consistent in your groveling.

Terry Sullivan
Executive Director
The White House Transition Project

Emeritus faculty in Political Science
University of North Carolina at Chapel Hill

#NAME? — Jun 15, 2026
Subject: S7-2026-15 Comment From: -Microsoft-Security -Account Affiliation: Jun. 15, 2026 Anything hidden is suspicious and controlling!
B Childs

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(null) (null) — Jun 15, 2026
Subject: S7-2026-15 From: (null) (null) Affiliation: Jun. 15, 2026 Keep sending reports on a quarterly basis. Thank you

Sent from my iPhone

(null) (null) — Jun 15, 2026
Subject: Comment on S7-2026-15 From: (null) (null) Affiliation: Jun. 15, 2026 Keep quarterly reports!

Sent from my iPhone

(null) (null) — Jun 15, 2026
Subject: S7-2026-15 Comment From: (null) (null) Affiliation: Jun. 15, 2026 Please leave things as they are now so we hear quarterly how our investments are doing. If they can't be open and honest, they shouldn't be in business.

Sent from my iPhone

4FreeeAmerica — Jun 15, 2026
Subject: S7-2026-15 From: 4FreeeAmerica Affiliation: Jun. 15, 2026 Government's purpose and grant of authority is to protect the rights of the people. Therefore it must protect against corporations whose interests are served in ways that, left unchecked would infringe on these rights. Corporations do not have rights, they have privileges. They are overseen by government representatives of the people. If government reps do not monitor closely corporations that have harmed the people in the past, they are failing in their primary duty. Companies that have a history of working to benefit the people may receive favor (less tight/difficult restrictions and oversight demands) from governmental reps. The history is clear. These corporations must have tight management by government.

Respectfully,

Tom Olson

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7 One6 — Jun 15, 2026
Subject: S7-2026-15 Comment From: 7 One6 Affiliation: Jun. 15, 2026 **Subject:** Public Comment: Deep Concerns Regarding the Shift to Biannual Financial Reporting
Dear Members of the Commission,
I am writing to you today as a concerned citizen and an individual deeply invested in the health, transparency, and stability of our financial markets. While I understand that arguments have been made in favor of moving from quarterly (10-Q) to biannual (six-month) reporting to reduce administrative burdens or curb "short-termism," I urge you to consider the severe, unintended consequences this shift would have on everyday people—specifically, retail investors and the vital training and education ecosystems that support them.
Eliminating quarterly reports does not level the playing field; it significantly disadvantages the public in several critical ways:

1. Crippling Retail Education and Market Literacy

Retail investment training is built on the foundation of **real-time, real-world data analysis**. Educators and training programs teach everyday citizens how to read balance sheets, analyze cash flow, and evaluate corporate health using recent, relevant financial statements.
* **The Impact:** A six-month reporting gap turns fresh financial training into historical archeology. By the time a biannual report is released, the market dynamics have entirely changed, making it incredibly difficult for retail investors to practice and apply fundamental analysis in a meaningful way.

2. Widening the Information Gap
The argument for reducing reporting frequency claims to protect companies, but in reality, it starves the public of information while institutional players remain entirely unaffected.

* **The Impact:** Large institutional firms do not rely solely on public filings; they have access to proprietary alternative data, credit card tracking, supply chain metrics, and direct access to corporate management. Quarterly reports are the primary mechanism that bridges the gap between Wall Street and Main Street. Removing them means retail training programs will be teaching students to fly blind, while institutions continue to operate with a full radar.

3. Masking Corporate Distress and Increasing Risk

For a retail investor, learning how to spot "red flags"—such as a sudden drop in cash reserves, inventory pileups, or ballooning debt—is a core survival skill.
* **The Impact:** Six months is an eternity in the modern business cycle. A company can go from thriving to the brink of insolvency in a single quarter. If companies only report biannually, retail investors could easily put their hard-earned savings into a company based on data that is five months out of date, only to be blindsided by massive structural failure. Training programs cannot teach effective risk management when the underlying data is inherently stale.

4. Forcing Reliance on Hype and Speculation

When reliable, frequent fundamental data is removed from the equation, a dangerous vacuum is created.
* **The Impact:** Without quarterly updates to anchor stock valuations in reality, retail markets will inevitably rely more heavily on social media rumors, analyst speculation, and corporate press releases. Financial training programs will be forced to shift their focus away from disciplined, data-driven investing and toward navigating high-risk volatility and sentiment tracking. This fundamentally undermines the goal of building a financially literate, stable public investor base.

Conclusion

Accountability thrives on transparency, and transparency requires consistent, timely data. Reducing financial reporting to a biannual schedule actively harms retail training initiatives, severely diminishes financial literacy, and leaves everyday citizens highly vulnerable to market manipulation and institutional advantages.
If we want a healthy, democratic market where everyday citizens can confidently invest in their futures, we must maintain the quarterly standard. I strongly urge the Commission to reject any proposals to reduce reporting frequency and to continue standing up for the transparency that retail investors rely on.
Sincerely,
Concerned Citizen

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a abba — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: a abba Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Are you guys just pro-crime now?

A S — Jun 15, 2026

Subject: Comment on S7-2026-15 From: A S Affiliation: Jun. 15, 2026 Absolutely a terrible idea. Why are we reverting backwards?! I have my entire retirement accounts in the stock market. This will Absolutely cause a crash and a significant loss. Will you be making up the difference? My name is Andrea Stoneman, i am a full time federal employee working at sea 12hrs a day 60 days straight protecting your oceans (no days off in that 60, i work a 60/30 rotation). I work incredibly hard and have worked even harder to save save save. You are threatening my livelihood. Please do not do this! I am located in Alaska.

Thank you,
Andrea

Sent from my Galaxy

AARON MERCER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: AARON MERCER Affiliation: Jun. 15, 2026 Leave it alone. Quarterly reporting is better.

Abby Gayle — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Abby Gayle Affiliation: Jun. 15, 2026 I will only invest in companies with full disclosures. To the Securities and Exchange Commission:

Abebi Bain — Jun 15, 2026
Subject: S7-2026-15 Comment From: Abebi Bain Affiliation: Jun. 15, 2026 A. Bain-Teacher: This matters because I don’t need to worry about my electric bill after I retire.

Sent from my iPhone

Abigail Irwin — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Abigail Irwin Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It is madness to reduce the small amount of control and transparency the general public have to their investments when we KNOW we are up against all the powerful (wealthy or politically involved) trying to extract our wealth already and their having access to insider information - we are already the losers. Don't reduce the average American's ability to invest safely!
Take action to improve transparency and instead reduce insider trading done by the wealthy and powerful who hedge themselves in with litigation/money. Show that you are on the side of the public.

Ace Luciano — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ace Luciano Affiliation: Jun. 15, 2026 I have been investing since I was 12 years old. As I grew older, I learned more about earnings and forecasting, and also began following some of the most prominent financial people, including Warren Buffet. I do not know a single one that believes a semi-annual report is better for companies or for investors.

Jerry Luciano

Please excuse any spelling or grammatical errors, as this message was sent from a mobile device

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Adam Handler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Adam Handler Affiliation: Jun. 15, 2026 Adam Handler, Communications Exec: We need transparency not manipulation. The Government must stand up for the small investor or the whole system crashes.

Best Regards, Adam D. Handler

Adam McGinnis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Adam McGinnis Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This rule was put into place to protect the market and investors from the devistation caused by the depression. Business leaders make informed decisions based on daily, weekly and monthly information. Having quarterly reports released to the public and especially the investors that already own them is how we make informed decisions on the money we make money the same way that they do. Taking this information away from the people that make up nearly 40% of investors leaves us blind as to what's happening in the companies we own. They make informed decisions and we should be doing the same. The cost of providing this information is already figured into their quarterly expenses and is well worth the value of the information they provide.

Adam Newman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Adam Newman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: The only people who stand to benefit from removing quarterly reports are inside traders, going from quarterly to biannual reporting is insane

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Addie Brown — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Addie Brown Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission
Creating a policy to reduce reporting timeframe and establishing a 6 month blind period for reporting are not in the best interest of the public or the economy. Why expose the public to an environment of less flow of information when transparency is a critical factor for public accountability to be enforced

and strengthened? Why increase low confidence that would create a fear of less market growth? Efforts should create more confidence investments by requiring more open and equitable communication which can potentially effect market share for investors? It appears this policy would be more adventurous to large eneties with substantial economic resources. Given the present status of the economy more openness is required to increase public confidence NOT Less which would be perceived as tipping the scales creating unfair advantages for stronger financial eneties. Create an environment that supports more accountability to the public.
Thank you for your consideration from a concerned citizen

Adele Hetzel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Adele Hetzel Affiliation: Jun. 15, 2026 My investment councilors rely on quarterly information to make decision, while longer ime periods can lead to insider advantages. “optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, this ads up to extra cost to me
Fred and Adele Hetzel
10624 knights way
North royalton, Ohio 44133
Sent from my iPad

Adero MD — Jun 15, 2026
Subject: S7-2026-15 Comment From: Adero MD Affiliation: Jun. 15, 2026 This seems like a fraud and scam. Transparency is paramount. Unless you want to keep the madoff crew running. No.

Sent from my iPhone

Adrienne Fermoyle — Jun 15, 2026
Subject: S7-2026-15 From: Adrienne Fermoyle Affiliation: Jun. 15, 2026 Adrienne Fermoyle
Enrolled Agent
Mountlake Terrace WA

Once again, corporations are using their power to weaken their accountability.

Every taxpayer is subject to penalties if they file a fraudulent tax return, why should this change for CEO's?

The SEC says current reports and press releases will fill the gap. Read the fine print & discover the 8-K may contain information, but it lacks any accountability.

With the amount of mergers & consolidation going on & the inequality of wages, this proposal is absurd. It is NOT a burden on them to provide this information, since it is part of the accounting quarterly reports anyway!

This feels like the SEC is complicit in allowing CEO's to cover up their true compensation. They would be able to shift the amount they actually earn.

These were put in place after Enron's executives claimed ignorance of their own books, so Congress

made ignorance impossible to claim. Nothing has changed to indicate this is no longer needed.

Adrienne O'Hara — Jun 15, 2026
Subject: S7-2026-15 From: Adrienne O'Hara Affiliation: Jun. 15, 2026 Keep each CEO CFO signing financial reports

Sent from my iPhone

Adrienne Young — Jun 15, 2026
Subject: S7-2026-15 Comment From: Adrienne Young Affiliation: Jun. 15, 2026 More ways for the rich to get richer and rip off the people in the dark.
Adrienne Young
6183652694

AF Bartlett — Jun 15, 2026
Subject: S7-2026-15 Comment From: AF Bartlett Affiliation: Jun. 15, 2026 AnneElena Foster, retired When is enough going to be enough? Our government has been taken over by grifters and thieves, and the agencies charged with corraling corruption and protecting our laws and constitution--our citizens, even!-- sit idly by and do nothing,, as if watching to see just how blatant and shameless it can get. And here we go again, creating another opportunity for the wealthy and connected to enrich themselves at the expense of the powerless. But these aren't the usual powerless getting screwed, thrse are merely the less-rich, the LESS-connected, the Haves filling the role of the Have-Nots. These are supposed to be YOUR people! The precious investor class. But you are not going to protect them, either, are you? Because they don't have ENOUGH money to get in on the wild insider trading, to hell with 'em! Throw them to the wolves! Let the rapacious rapists have at 'em. Do nothing. Watch how it plays out. You know how it ends. Unless you do something to stop it. Your job, remember?
DO YOUR JOB!

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al auer — Jun 15, 2026
Subject: S7-2026-15 From: al auer Affiliation: Jun. 15, 2026 Quit tilting the table. The only reason to do this is to allow Corporations to lie and deceive the public. If this happens I as an investor will find other investments which are more transparent. We are in the era of the grift. There should be quarterly reporting to the stock holders and the CEO must certify the accounting under penalty of law.

Sent from my iPhone

Al Jurowicz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Al Jurowicz Affiliation: Jun. 15, 2026 To whole it may concern,

I know this doesn’t matter- you will do whatever serves the market and those who manipulate it best

will come out on top. I am but one voice, however, in a time where information is easily accessible to everyone- we should have MORE transparency, not less. People already have no trust in the markets and believe they are rigged moreso now than ever before. This would be a horrible decision to change to less transparency for people that are investing in these companies. People should have as much information as possible for these PUBLICLY traded companies. We do not need more insider knowledge leaked out before the public has even less access to what they already have.

Respectfully,
Albert Jurowicz Jr

Sent from my iPhone

Al Liebeskind — Jun 15, 2026
Subject: S7-2026-15 From: Al Liebeskind Affiliation: Jun. 15, 2026 I believe that this regulation/policy of quarterly reporting
absolutely needs to continue.

CEO's and corporation's management definitely need over-
sight, to continue having honest transparency.

Alan Chenkin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alan Chenkin Affiliation: Jun. 15, 2026 This is a breach of the public trust and must NOT BE ALLOWED!
Alan Chenkin, MPA
Treasurer of Mutual 19A, Leisure world, Silver Spring, Maryland
al.chenkin@gmail.com

Alan David — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alan David Affiliation: Jun. 15, 2026 Alan, Industrial Maintenance Tech
After spending the last forty-five years working, I want as much transparency and control as possible in regards to my investments and retirement.

Alan Horton — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alan Horton Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
How is the public to keep tabs on corruption? Giving these corporations more time to cook the books without some form of oversight is utterly insane. There will be EnRon(s), WoldComm(s) and Aurthur Anderson(s) on steroids.
This idea is utterly preposterous
Preposterous means completely unreasonable, foolish, or absurd to the point of being laughable. It describes ideas, claims, or situations that go entirely against common sense, logic, or nature.

Alan Levy — Jun 15, 2026
Subject: S7-2026-15 From: Alan Levy Affiliation: Jun. 15, 2026 Keep the requirement for quarterly reporting. Very little time is required for reporting records that should be kept current anyway and the public deserves the protection from fraudulent corporations and CEOs.

Alan Levy
Sheree McCarter

Kula, Hawai'i

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alan limbaugh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: alan limbaugh Affiliation: Jun. 15, 2026 If these people would govern themselves as much as they want to govern us things would be better! They need to start by getting their spending under control and attack the debt. We get hit enough with higher goods and services, food and gas prices and taxes to high! I'm about to retire but am really concerned if I can survive and do a few things I've been working for! Leave the reporting periods alone as it's worked well for many, many years! TY!!

Sent from my iPhone

Alan Mills — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alan Mills Affiliation: Jun. 15, 2026 Alan Mills, we need to be kept in the loop. Not just big investors

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Alan Shaddix — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alan Shaddix Affiliation: Jun. 15, 2026 No. Just so Trump and Co can curry favor with corrupt money changers and companies can screw investors.

Alan Tabackman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alan Tabackman Affiliation: Jun. 15, 2026 We need to stop trying to take this country back to when companies were unregulated. It wasn't good for anyone but the stockholders. I'm against changing the regulations

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Albert Beck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Albert Beck Affiliation: Jun. 15, 2026 Quarterly reports minimum. Investors must have timely information. Thank you for being considerate.

Sent from my iPad

Albert P Mikutis Jr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Albert P Mikutis Jr Affiliation: Jun. 15, 2026 Management wants to make more's $s and **** the federal populace,with tge help of the SEC and 1600 PA,Ave and the Capitol. Well **** you!

Yahoo Mail: Search, Organize, Conquer

Alberto Bagdadi Nathan — Jun 15, 2026
Subject: S7-2026-15 From: Alberto Bagdadi Nathan Affiliation: Jun. 15, 2026 I oppose the changes to actual quarterly reporting, it should stay at it is now.

Alberto Bagdadi-Nathan

Alex Bennett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alex Bennett Affiliation: Jun. 15, 2026 My name is Alex and I'm a real, living, and legal American citizen who owns a business. Oh SEC ! If this is a "rule for thee but not for me" situation because you feel that entitled and special and want to keep all your insider trading and money laundering a little more hidden, then I hope that your friends and family lose their life savings and retirement first. One day you will all have to answer for every single corrupt deal you've ever done and I pray that God puts you in a pit burning for all eternity. For crimes against millions, you deserve every second of it

Sent from my iPhone

Alex Cruz — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alex Cruz Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Less transparency means more fraud. Your job is to protect us, the public, please do your job

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Alex Davis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alex Davis Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
What is needed now is constant and more transparency. Not less. With the increased mistrust of corporations and of your own entity, transparency becomes more important than ever. Requiring disclosures less often is reduced transparency.

please don't enact the new rule!

Alex Kuniniec — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alex Kuniniec Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please protect retail investors. Enforce quarterly disclosures to ensure that the public has the information needed to make the best free market decisions.
I am very concerned about my retirement accounts and other retail investment products if this proposed rule change is made.
information is power and the free market can't function if information is restricted or only the priveledges few get to remain informed.

please protect the people and the free market by rejecting the proposal to only allow disclosures every 6 months

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Alexa Christob — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alexa Christob Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Reckless assuage on retail investors ability to have transparency and knowledge of their investments - it's wrong, full stop.

Alexander Gottfried — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alexander Gottfried Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
What a terrible idea you better be carful if u actually pull this off

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Alexander Mak — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alexander Mak Affiliation: Jun. 15, 2026 As an investor I would like there to be monthly reporting, not quarterly and definitely no biannual.

Sent from my iPhone

Alexandra Deister — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alexandra Deister Affiliation: Jun. 15, 2026 Alex, teacher, Colorado. This is just another sneaky move during this administration to harm the general population .

Alexis Carter — Jun 15, 2026
Subject: S7-2026-15 From: Alexis Carter Affiliation: Jun. 15, 2026 Do not promote corruption please! We habe too much already.

Sent from my iPhone

Alexis Hodges — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alexis Hodges Affiliation: Jun. 15, 2026 Quit making it easy for corporations to rob us!

Alfonso Romero — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alfonso Romero Affiliation: Jun. 15, 2026 A. F. Romero, Architect
Financial transactions involving shareholders interests should be made public. Any company that performed poorly should not benefit a select few that can reap profits that no one else can.

Fonz

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alfred brule — Jun 15, 2026
Subject: Comment on S7-2026-15 From: alfred brule Affiliation: Jun. 15, 2026 The system works quite well as it currently is setup. The public wants to know the financial health of companies they are invested in, in real time, not twice a year. Of course inside trading will likely benefit as well as companies wishing to hide their P&L. This is NOT a good thing and has an air of corruption to it.

Alfred Perez — Jun 15, 2026
Subject: S7-2026-15 From: Alfred Perez Affiliation: Jun. 15, 2026 we need accountability. look at Enron and the trust that America lost in the markets in that debacle. Accountability matters.

Alfred Perez Ret.

Alice Curtis — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Alice Curtis Affiliation: Jun. 15, 2026 The Government? The legislators on the Socialist left who are governing from their payments from our enemies, who they commit Treason daily, for the big bucks! Open your eyes fellow Americans and vote these enemies of our country out the door and put them in prison for selling out our country.

Alice Holcomb — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alice Holcomb Affiliation: Jun. 15, 2026 I rely on quarterly reports to make any financial decisions!

Sent from my iPad

Alice Lastrapes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alice Lastrapes Affiliation: Jun. 15, 2026 Please do not revert to 1955-1970 processes of any kind? Please do not "fix" something that is not broken!?

Alice Oldham — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alice Oldham Affiliation: Jun. 15, 2026 We cannot go back to a failed policy that will wipe out a large part of the savings of millions of regular citizens. This is a devastating idea.

Alice Riffle — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alice Riffle Affiliation: Jun. 15, 2026 Quarterly reporting needs to remain the standard order of business. Changing to bi-annual reporting promotes and temporarily disguises corruption. Big corporations owe transparency to the investing public. Accountability is the only way to protect the investing public. My future, like many, ìs tied to investments and retirement account investments.

Alice Bowe Riffle, RN retired

Alice Steuck — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alice Steuck Affiliation: Jun. 15, 2026 We NEED QUARTERLY rEPORTS!!!!!!
Alice Steuck Konkel
53110

Sent from my iPhone

Alice Visel-Jackson — Jun 15, 2026
Subject: S7-2026-15 From: Alice Visel-Jackson Affiliation: Jun. 15, 2026 Quarterly reporting is

another way for the rich to get away with scamming the system. The United States is becoming so corrupt that the world will have to worry about Americans immigrating to other counties to escape the atrocities happening that used to bring people to our land. 49 billionaires and no healthcare. How much money do the greedy need while watching others suffer? We elect representatives to better our lives, instead they are all narcissistic and cruel. Their oaths have become meaningless. What a disgrace Congress has allowed the downfall of our not so perfect union.

Sent from my iPhone.
Alice Visel-Jackson

Alicia Artzner Porter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alicia Artzner Porter Affiliation: Jun. 15, 2026 This is BS make them report, my skills are in accounting….

Alicia Campos — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alicia Campos Affiliation: Jun. 15, 2026 Alicia Campos
Strategic Account Executive

Keep the reports quarterly! We are more technologically advanced as a society then ever before. If companies want to claim using AI, apply it to these types of activities. The people deserve to know what's happening.

Best,
Alicia

Sent from my iPhone

Alicia Thompson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alicia Thompson Affiliation: Jun. 15, 2026 More transparency, not less, is what we need to build confidence and trust in our economy. Less information harms smaller investors like me who cannot afford to hire professionals to manage my assets.
Alicia Thompson, Teacher

Alison Olney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Alison Olney Affiliation: Jun. 15, 2026 Alison Olney, Marble Falls Tx Please do the right thing keeping quarterly reports. 6 month reports will just give criminals time to hit and run. Think of this like drug testing for people without morals.

Sent via the Samsung Galaxy S24, an AT&T 5G smartphone
Get Outlook for Android

Alison Weaver — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Alison Weaver Affiliation: Jun. 15, 2026 Quarterly reporting enhances investor decision-making, increases market efficiency, and lowers the cost of capital.

Alison Weaver, TX

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aliza marques — Jun 15, 2026
Subject: S7-2026-15 Comment From: aliza marques Affiliation: Jun. 15, 2026 Public companies need to remain transparent at all times.
Aliza Marques
Retiree

Allan Baker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Allan Baker Affiliation: Jun. 15, 2026 The quarterly rules are in place to give confidence to the market and to avoid devastating crashes as we have experienced in the past when regulations are not there or not informed. Stop making a game out of our financial health and future. Vegas is for gamblers.

Allen Crandall — Jun 15, 2026
Subject: S7-2026-15 From: Allen Crandall Affiliation: Jun. 15, 2026 I am writing to convey my profound concern regarding any initiatives that propose to reduce the current frequency of financial reporting requirements for publicly traded companies. Having personally witnessed and been affected by the devastating consequences of corporate malfeasance, specifically the Enron scandal, I believe it is imperative that we uphold and strengthen, rather than diminish, the safeguards designed to prevent such widespread economic and personal devastation.

The collapse of Enron served as a stark and painful lesson in the critical importance of transparency and accountability in financial markets. It highlighted how a lack of timely and certified information can mask systemic issues, erode investor trust, and ultimately lead to catastrophic failures that impact countless lives and the broader economy. The regulations that mandate quarterly financial reporting, along with the certification of those statements, were put in place precisely to prevent a recurrence of such events.

It is difficult to understand the rationale for altering a system that has proven effective in promoting corporate accountability and safeguarding investor interests. Quarterly reports provide essential, up-to-date information that allows investors, analysts, and the public to make informed decisions. This regular disclosure acts as a crucial deterrent against financial irregularities, enabling the early detection of potential problems and ensuring that management remains transparent and accountable for a company's financial health. There is no demonstrable evidence that the current system has imposed undue burdens that outweigh its significant benefits to market integrity and investor protection.

Weakening these established reporting obligations would, in my view, be a dangerous step backward. It would risk undermining the hard-won lessons from past crises and could inadvertently create an environment ripe for opacity and potential abuse. When a framework is demonstrably

working to maintain confidence and prevent fraud, it should be preserved and reinforced, not dismantled. The stability and trustworthiness of our financial markets depend on robust and consistent disclosure.

I urge you to consider the severe and lasting implications that any reduction in financial transparency could have. Maintaining stringent, quarterly financial reporting is not merely a bureaucratic formality; it is a fundamental pillar of investor confidence and market stability.

Sincerely,

Fordyce Crandall
Florida Resident

Allen Suderman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Allen Suderman Affiliation: Jun. 15, 2026 Quarterly reporting is very important!

Allen Suderman, CPA

Get Outlook for iOS

Allen Tate — Jun 15, 2026
Subject: S7-2026-15 Comment From: Allen Tate Affiliation: Jun. 15, 2026 I want to know what's happening with my investments quarterly or I will take my money out. Totally untrustworthy at 6 months

Sent from my iPhone

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allgirec — Jun 15, 2026
Subject: S7-2026-15 Comment From: allgirec Affiliation: Jun. 15, 2026 Connie and Ron Allgire-American Citizens.
Total transparency is important.

Sent from my Galaxy

Allison Raduziner — Jun 15, 2026
Subject: S7-2026-15 From: Allison Raduziner Affiliation: Jun. 15, 2026 We are done with all the hiding. Collusion is ramapant, sticking it to hard working people. To what end? How would all of what uber wealthy are doing create a better life for all? Including them. You have no trust left, we have a right to know as much as we can how companies are run, where the money is going and how it is being used in order to have a say in all of our better futures. You are not helping yourselves getting away with all you are trying. The endgame is that it hurts everyone.

Keep and even increase SEC checks to ensure legal behavior of firms.

Allison Raduziner,
Pilchuck Business Consulting
425-299-6231

Sent from my iPhone. Please forgive exuberant assumed spellings by my phone!

Alucard Taylor — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Alucard Taylor Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
For our capitalist system to run smoothly and healthy we ought to have an informed and educated consumer. These quarterly disclosures not only impact investors from hedge funds to retail investors, this affects consumer advocacy groups, government regulators and economists who rely on market data to adequately inform the public of the health of our largest institutions and the broader economy. The IRS requires quarterly filings, many state governments compile reports on a quarterly basis and this is a fair compromise for informing the public with the least burden on institutions.

AM Delange — Jun 15, 2026
Subject: S7-2026-15 Comment From: AM Delange Affiliation: Jun. 15, 2026 We need transparancy, ergo 4 Qtrs is a MINIMUM,

Sent from my iPad

Amanda Andes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amanda Andes Affiliation: Jun. 15, 2026 Do not want!!!!!Keep the way it is every 3 month!!!!!!!

Amanda Beason — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Beason Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

The American people deserve the same investment information as Wall Street insiders. Stocks are one of the few tools the middle class has to keep up with rising cost of living and maintaining quality of life in retirement. Taking away investment information goes against the interest of the people who keep this machine running. We have no reason to think businesses will do the right thing without access to regular reports.

Amanda Beason

Amanda Graham Barton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amanda Graham Barton Affiliation: Jun. 15, 2026 This does not benefit the majority of average investors. It allows for possibility of fraud which has happened before- Enron, 2008. That can hurt the public and the public trust.

Sent from my iPad

Amanda Hopson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amanda Hopson Affiliation: Jun. 15, 2026 There is no reason other than obscuring bad news to change the SEC reporting from quarterly to every six months. (The financial savings are minimal at best.) I am very much against this proposed change, which will undoubtedly benefit only insiders and harm only regular, small investors who would be kept in the dark much longer about fraud or downward trends.

Amanda Hopson

Amanda Robinette — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Amanda Robinette Affiliation: Jun. 15, 2026 There is no legitimate reason to go back to a system that was demonstrably worse. With the technology and automation available now, it is easier than ever for these reports to be generated. We need as much transparency as possible. -- Amanda Robinette, Self-employed, Valencia CA.

Amanda Robinette

Western Sakiori
Tai Chi for Weavers
www.westernsakiori.com
westernsakiori@gmail.com

Amanda Ryer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amanda Ryer Affiliation: Jun. 15, 2026 No semi annual reporting! Companies should be increasing visibility. Access and reporting is so much easier with technology. Quarterly reporting is transparency and it is necessary.

Yahoo Mail: Search, Organize, Conquer

Amanda Thomson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amanda Thomson Affiliation: Jun. 15, 2026 Amanda Thomson, Teacher
Quarterly reporting is important to me because as I get closer to retirement, timely informed decisions about my investments are vitally important.

Sent from my iPhone

Amber Brouhard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Amber Brouhard Affiliation: Jun. 15, 2026 WHY are we trying things that didn't work before? Isn't it bad enough we bought "trickle-down" economics BS now we have to roll back the clock on other things that don't work?!?! Dumbest idea EVER! Was it Trump's idea? That would make sense to me as he's senile!

Do something GOOD for the middle-class for once!!

Amy A. Lehman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy A. Lehman Affiliation: Jun. 15, 2026 Absolutely no to removing guardrails. Quarterly reporting is necessary to keep what we know are apparently unstoppable temptations for these people to hide corruption. The rules exist for a reason.

Sent from my iPhone

Amy Black — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy Black Affiliation: Jun. 15, 2026 I don’t think this is the right time to change the rule. There’s too much questionable activity in business as well as politics. I would lose trust in the SEC if you go ahead with this change. Companies need regular oversight as we experienced with Enron and other big companies. They still need to be held accountable and kept under watch.

Sent from my iPhone

Amy Boyd — Jun 15, 2026
Subject: Keep it Quarterly From: Amy Boyd Affiliation: Jun. 15, 2026 Hello, I am a 57-year-old woman born and raised in South Florida. I work hard as a physical therapist helping others. Economic pressures make everyday life more challenging and complicated. The American dream is crumbling before our eyes making life for everyday Americans much harder. Don't make crime easier to commit. It's that simple. These guardrails were put in place for a reason American ideals are on

the line here.
Thank you for your time, Amy Boyd

Sent from AOL on Android

Amy Craft Ahrens Small business owner — Jun 15, 2026
Subject: File No. S7-2026-15 From: Amy Craft Ahrens This new rule is a horrible idea for many reasons. Since companies can choose to continue reporting quarterly or only semi-annually, there will no longer be apples to apples comparisons for the financial professionals and the lay-person investor will have an even more difficult time benchmarking competing companies. It will just give everyone less data to work with. Also with such a long monitoring window, it will make it much harder to monitor for risk. This will also make it easier for unscrupulous company executives to hide how a company is truly performing-investors will be the last ones to know. This is a bad idea.

Amy G — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy G Affiliation: Jun. 15, 2026 Quarterly reports are crucial for people who strategically plan ahead. Please do not change the course, as it only stands to benefit large entities, not the working people or smaller companies such as mine.

Amy Garbis
COO & Founder, A Starting Line

Please excuse typos -- sent from my iPhone

Amy G. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy G. Affiliation: Jun. 15, 2026 Quarterly reporting must be immediately visible, and accurate. Anything less allows for bad behavior and leaves room for deceit.

Thank you,

—-Amy Mattey
Independent Contractor

Amy Hausmann — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy Hausmann Affiliation: Jun. 15, 2026 My name is Amy Hausmann. I am the executive director of a state agency in a northern state after a 25-year career in state government in another state. Please keep all required reporting quarterly. With perceived or real corruption and ethics issues at highest levels of the federal government at an all-time high, it benefits the SEC to support fair, transparent governance, or be seen as a complicit tool of a corrupt system.

(1) As an investor, I rely on quarterly information to make decisions.

(2) Extended gaps create an unfair advantage for corporate insiders and disadvantage those of us who are putting our trust in corporations to invest OUR money.

(3)The "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates.

(4) The savings to companies are not worth the cost to me as an investor.

Thank you.

Amy Hunter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy Hunter Affiliation: Jun. 15, 2026 We as a society are already dealing with a lack of transparency, reducing the reporting period will excaerbate that problem and allow greater rates of corruption. Please keep the SEC reporting period quarterly.
Amy Hunter
Retired
Kalamazoo, MI

Amy Hunter
ahunter12903@gmail.com
269.720.9329

Amy Kuehn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy Kuehn Affiliation: Jun. 15, 2026 It should remain quarterly. Less time to hide problems and commit fraud. Amy Kuehn, homemaker

Yahoo Mail: Search, Organize, Conquer

Amy Mollberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Amy Mollberg Affiliation: Jun. 15, 2026 Why hide things if you have nothing to hide. Ridiculous idea.

Amy North — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Amy North Affiliation: Jun. 15, 2026 Maintain QUARTERLY reporting!! I'm retired and LIVE off my investments, as no one can live off my pitiful SS payments! Thank you! Amy North

Sent from my iPhone

Amy Nutig — Jun 15, 2026
Subject: S7-2026-15 From: Amy Nutig Affiliation: Jun. 15, 2026 As a retail investor saving for retirement, I count on accurate, timely financial reporting. Cutting this information by half serves no purpose but to shield executives from liability. They should have nothing to hide from investors. Even the SEC acknowledges the accountability gap, that 8K reports and press releases are not an acceptable substitute for certified quarterly reports. This ill-conceived rule change is a gift to shady CEOs, and a slap in the face to regular folks just trying to build a little nest egg. Please reconsider it.

Amy Nutig, Hollis NY

Amy Richardson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Amy Richardson Affiliation: Jun. 15, 2026 Amelda Richardson, Bakersfield, CA
Reports must remain quarterly and not less. To reduce reports is to threaten savings and dividends.

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amy shuman — Jun 15, 2026
Subject: S7-2026-15 Comment From: amy shuman Affiliation: Jun. 15, 2026 Quarterly reporting is important on so many levels of fraud reduction. Even Quarterly gives fraudsters 3 months lee-way. 6 is far too much.
Amy Shuman Accountant.

Andra Parmenter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Andra Parmenter Affiliation: Jun. 15, 2026 Do not reduce reporting requirements. This seems to be an attempt to enable dishonesty and theft, and would impact middle class people attempting to save for retirement, such as myself.

Sent from my iPhone

Andra Turner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andra Turner Affiliation: Jun. 15, 2026 Shareholders are owners of the company. Would you keep the owner of a company in the dark for 6 months when things weren't going well?
Keep the present reporting requirements.

Andrea — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andrea Affiliation: Jun. 15, 2026 Andrea Pitman, Operations Administration

This feels like an unnecessary change designed to help companies more than investors. I appreciate regular clarity from corporations and think less of that is a net negative.

Andrea Conde — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Andrea Conde Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is far too risky a thing to do with investors money! Giving them no visibility into what their funds are doing and no opportunities to make correction! Too many reckless changes are happening right now at the SEC. Many of which seem to favor wildly rich corporations who seem to be accountable to no one!

Andrea Foertsch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andrea Foertsch Affiliation: Jun. 15, 2026 I oppose any reduction in reporting by public companies to the quarterly reporting requirement. Just no!

Sent from my iPhone

Andrea Fox — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andrea Fox Affiliation: Jun. 15, 2026 More accountability, not less.

Thanks,
Andrea

Sent from my iPhone

Andrea Hall — Jun 15, 2026
Subject: S7-2026-15 From: Andrea Hall Affiliation: Jun. 15, 2026 I am writing to express my opposition to the proposal to reduce corporate financial reporting frequency from quarterly to semi-annual reporting.

Timely financial reporting is one of the most important tools available to investors, employees, consumers, and the public for evaluating the health and performance of publicly traded companies. Quarterly reporting provides regular transparency and accountability, helping ensure that markets operate on accurate and current information.

Reducing reporting frequency would increase the amount of time that investors and the public must rely on incomplete or outdated information. This could create larger information gaps, increase market volatility when results are finally disclosed, and reduce confidence in the accuracy of company valuations.

I am particularly concerned that less frequent reporting may make it easier for companies to delay disclosure of emerging financial problems, operational challenges, or significant changes in business performance. Transparency should be strengthened, not weakened, especially during a period when public trust in institutions and financial markets is already under strain.

Proponents of this change argue that it would reduce regulatory burdens and encourage long-term decision making. However, I have not seen compelling evidence that the benefits of reduced reporting outweigh the loss of transparency and accountability that quarterly reporting provides.

Public companies enjoy access to public capital markets. In exchange, they should be expected to provide regular and timely information to the investors and communities that support them. The current quarterly reporting framework has served as a cornerstone of market transparency for decades, and any proposal to weaken those disclosure requirements should meet an exceptionally high standard of justification.

For these reasons, I urge the Commission to reject the proposal and preserve quarterly reporting requirements.

Thank you for your consideration.

Sincerely,

A Hall

Andrea Pallamollo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Andrea Pallamollo Affiliation: Jun. 15, 2026 Andrea Pallamollo, retired in Pa. I think quarterly reporting is the only fair way for reporting so the little guys (like me) can track their investments.

Sent from my iPhone

Andrea Slack — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Andrea Slack Affiliation: Jun. 15, 2026 I request to continue with quarterly reporting. I want every opportunity to receive info on my portfolio, not half again as much. I guarantee, if the roles were reversed, as much accountability as possible from me would be expected!

Sent from my iPhone

Andreas Udby — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andreas Udby Affiliation: Jun. 15, 2026 While working as an EMT, I have been learning and using the stock market to supplement my family's income for almost a decade now. I depend on quarterly reporting to help decide on how best to participate in our economy. It is anti-competitive to make stock trading a pay-to-play arena where only large-enough investment accounts get to receive timely financial information and will only harm citizens' financial wellbeing in the long run.

V/r
Andreas Udby

Andrew McMahon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Andrew McMahon Affiliation: Jun. 15, 2026 No leave as is Too much cheating and embezzled $$$ it would be a major malfunction of true reporting again NO leave as is.

Andrew Moller The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Andrew Moller Quarterly reporting provides transparency of a Company's results and is extremely important to individual investors and the rest of investment community. A longer period between announcing results will likely lead to more insider trading and possibly leaks of company information. Regulation FD was a great way to give all investors company results at the same time.

Andrew Naudin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Andrew Naudin Affiliation: Jun. 15, 2026 Dear Secretary Countryman,

I am writing to express my strenuous opposition to the Securities and Exchange Commission’s (SEC) proposal to roll back corporate financial reporting and disclosure standards. Reverting to a framework reminiscent of 1955 standards poses an immediate, catastrophic threat to individual savings, market stability, and capital formation.Academic and historical financial data confirm that the opaque markets of the mid-20th century were defined by restricted information, lower asset valuations, and depressed investor returns. By dismantling the robust reporting mechanisms engineered over the last 70 years, this proposal would reintroduce systemic blind spots to our financial system. Independent risk assessments indicate that the resulting market contraction and elevated risk premiums could swiftly erase up to one-third of household retirement savings.If enacted, this rollback will severely damage our financial ecosystem in the following ways:

Severe Destruction of Household Wealth: Forcing investors into an informational vacuum directly threatens to wipe out an estimated 33% of accumulated individual savings and retirement nests.

Depressed Market Valuations: When critical corporate financial data is restricted, investors must demand higher risk premiums to compensate for the uncertainty, causing stock valuations to plummet sharply.

Stagnant Investment Returns: Opaque, low-disclosure markets historically deliver lower returns, which will permanently stunt the compounding growth necessary for long-term citizen financial security.

Erosion of Foundational Trust: Eliminating standard modern disclosures destroys the public trust required for efficient, confident, and democratic capital market participation.

Heightened Systemic Risk: Removing modern reporting baselines leaves everyday savers entirely exposed to unmitigated market volatility and undetected corporate mismanagement.

The SEC's core mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. This proposal does the exact opposite. It penalizes retail investors,

rewards opacity, and compromises the global competitiveness of U.S. capital markets. I urgently request that the Commission withdraw this retrogressive proposal and instead maintain the rigorous transparency standards necessary for a resilient, modern economy.

Thank you for your time and consideration of these critical concerns.
Sincerely,

Andrew Naudin, 2212 Camay Street, Leander, Tx 78641

Andrew Naudin
iPhone

Andrew Rivera — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andrew Rivera Affiliation: Jun. 15, 2026 Hello my name is Andrew Rivera Im a Compliance Manager. I'm reaching out to request that we keep the filings Quarterly to ensure changes are identified which allow people to make different decisions if needed. When the stock market is doing well there is no concern but if it isn't there is a long stretch where loss in funds would occurr hurting those who are trying to be financially responsible. Please think about those people who are affected and less about the efficiency gain by filing less.

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andrew the-wards.com — Jun 15, 2026
Subject: S7-2026-15 Comment From: andrew the-wards.com Affiliation: Jun. 15, 2026 You need to keep greedy corporations honest, remember Eron? The people who run these corporations are greedy crooks

Sent from my iPhone

Andrew Valancius — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Valancius Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
If you allow shortcuts and easy solutions for these corporations, they will abuse and exploit retail investors. We are in a time of great uncertainty. It should be obvious that allowing for-profit companies to hide information from investors is a great way to make the bubble nice and big when it bursts.

Also, insider trading is illegal for a reason.

You would think you wouldn't need some random software developer like me to write in and tell you

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Andy Cawthon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andy Cawthon Affiliation: Jun. 15, 2026 Six months is too long a period for financial reporting by a publicly held company. It gives management too much time to hide poor performance and too much time to cash out before bad results become public

David Cawthon
50 Howard Ave

Grand Haven, MI 49417
616-405-8530 Cell
cawthon01@gmail.com

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Andy Fang — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andy Fang Affiliation: Jun. 15, 2026 If anything reporting should be more frequent, not less

Sent from my iPad

Andy Kaloz — Jun 15, 2026
Subject: S7-2026-15 From: Andy Kaloz Affiliation: Jun. 15, 2026 Quarterly reporting helps keep our corporations honest. I fell for Enron many years ago and was so glad when quarterly reporting was instituted back then. Let's keep it up for the sake of everyone, especially the investors.

Andy LaViolette — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andy LaViolette Affiliation: Jun. 15, 2026 These metrics are important for all Americans to see and understand in order to make informed decisions regarding their financial lives. Additionally, quarterly company reporting is important for the employees of publicly-traded companies as a way to see factual reporting of company health, which promotes transparency and accountability for corporate leadership.

-Andy LaViolette
Mr. Magic Carpet Ride Productions
Digital Cinema/Video/Photography
www.mrmagicproductions.com
214-629-5384

Andy Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andy Miller Affiliation: Jun. 15, 2026 As an investor for my own personal funds as well as for my moms trust funds, i don't understand why the SEC eould push to

reduce visibility, especially at a time when information is becoming easier to get. Why help hide information? Especially the SEC, which is tasked with preventing monopolists and gilded age style oligarchs from having impossible to overcome advantages over smaller investors.

Sincerely, Andy Miller

Andy Ravick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Andy Ravick Affiliation: Jun. 15, 2026 Quarterly reports are absolutely essential for the average investor.

Angel Pryce — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Angel Pryce Affiliation: Jun. 15, 2026 I have worked for almost 40 years. I am close to retirement and I need to know that all of the saving I have done is going to support me for the rest of my life. To roll back reporting to how it was long ago and with proof that it doesn't work would be a travesty. Please provide me with peace of mind that I so desperately need in these times of uncertainty where Social Security is concerned. Those of us who are not millionaires/billionaires are entitled to peace of mind surrounding our savings that we have worked to hard to acquire.

Angela — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angela Affiliation: Jun. 15, 2026 Please keep the reporting quarterly. There needs to be more oversight in what corporations are doing not less. In a world where AI posts are rampant it is
hard to know what is real. Corporate oversight is extremely important to me as a retiree managing my finances. Thank you Angela Valentino

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Angela Adrian — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Angela Adrian Affiliation: Jun. 15, 2026 As a retiree and experiencing both ways, and with all the chaos at the moment with the current administration quarterly is better for the people than corporations, which is most likely why they want to go back to semi annually. It shouldn't matter to do quarterly if everything is above board. I want to know where my investments are sooner than later to be able to make the best decisions for my own accounts

Angela Adrian Oklahoma

Angela

Angela Arnold — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angela Arnold Affiliation: Jun. 15, 2026 It is important for everyone to know what their money is doing. Why wouldn't you want us to know? Sounds pretty

shady to me.

Angela Bolgiano — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Angela Bolgiano Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I should have the right to know how my money is doing on a quarter basis as does all bussiness.

Angela Brewer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Angela Brewer Affiliation: Jun. 15, 2026 Do not change the current system! Americans are already suffering from inflation, high grocery and gas prices and now you want to cost us our life long savings. I'm sick to death of this crooked administration trying to steal our money!!

Angela Daniels — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angela Daniels Affiliation: Jun. 15, 2026 I am Angela Daniels, ordinary citizen. I literally have no direct investments but it is my opinion that there are only dark reasons to change this rule and it is only to deceive and swindle other people. It would be an admission that the SEC is just a tool for the wealthy and powerful and has abandoned its mission to ensure fair and just trading on the stock exchange. It could end up destroying the entire exchange system and crash the economy. What nation would want to participate in it if they knew it was crookedly managed? Would the other exchanges in the world follow suit? Would this be the end of using stocks and other securities if no one trusted the system?
Thank you for your consideration.

Get Outlook for iOS

Angela Floyd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angela Floyd Affiliation: Jun. 15, 2026 longer gaps create an unfair advantage for corporate insiders

Best regards

Angela Floyd
713-205-3172

Angela Johnson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Angela Johnson Affiliation: Jun. 15, 2026 My name is Angela Johnson, and my husband and I plan to retire in November of this year. Our investments via IRA is a big part of our retirement plan. Please don't send us backwards by going back to 1955 rules!

Angela Jordan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Angela Jordan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Protect retail investors, No hiding vital data. We demand equal data.Full transparency for all. No hidden facts!

Angela Morrow — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Angela Morrow Affiliation: Jun. 15, 2026 I have planned for my family's immiment retirement based on the system currently in place. If this change is made, and I loose one third of my retirement, we will be in a life changing, terrible position. Please, do not make this drastic, detrimental change. The whole country will suffer.

Angie Cardenas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angie Cardenas Affiliation: Jun. 15, 2026 Quarterly are important to people and government.

Sent from my iPhone

Angie Gunewardena — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angie Gunewardena Affiliation: Jun. 15, 2026 Absolutely necessary to ensure frequent and regular reporting. Quarterly definitely.

Sent from my iPhone

Angie Lovins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Angie Lovins Affiliation: Jun. 15, 2026 I'm Angie, from Kansas City, and we need to stop accepting changes that only benefit top earners and wealth hoarders. Transparency is key to the founding principles of our country.

Anita Impellizeri-O'Brien — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anita Impellizeri-O'Brien Affiliation: Jun. 15, 2026 A lot can happen in six months….. good and bad. Keep quarterly reports.

Sent from my iPhone

Anita Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anita Miller Affiliation: Jun. 15, 2026 Keeping investors in the dark allows corporations to hide illegal acitivites and poor performance from everyone. The exception is that wealthy businessmen who have connections can make profitable trades and

decisions based on insider knowledge. This is enabling rot and corruption to futher invade our financial systerm.

KEEP QUARTERLY REPORTING REQUIREMENTS. Anita Miller, retired engineer

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Anita Morgan — Jun 15, 2026
Subject: S7-2026-15 From: Anita Morgan Affiliation: Jun. 15, 2026 Keep requiring quarterly reports

Sent from my iPhone

Anita Temple — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anita Temple Affiliation: Jun. 15, 2026 Most of my investments are with Wall Street. Quarterly statements of trading and value are essential to me as I am retired. Do not change this!

Ann Benton N/A — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ann Benton I would prefer that corporations continue to file quarterly reports.

Ann Calabro — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ann Calabro Affiliation: Jun. 15, 2026 I am Ann Calabro, home health aide and mom
Consumers need to know what is happening with their investments in a timely manner. We can't afford to wait to find out if a company is failing

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Ann Combs — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ann Combs Affiliation: Jun. 15, 2026 Keep it as it is now We need transparency

Sent from my iPhone

Ann Helt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ann Helt Affiliation: Jun. 15, 2026 Keeps quarterly reporting!

Sent from my iPad

Ann Hubbard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ann Hubbard Affiliation: Jun. 15, 2026 Why does everyone

continue to try to make peasants of the hard working lower and middle class?
Quarterly reporting is necessary for us to keep tabs on investments. Historically, everyone knows this is a bad idea.

Ann Kox — Jun 15, 2026
Subject: S7-2026-15 From: Ann Kox Affiliation: Jun. 15, 2026 My name is Ann Kox. I am retired and I live in Madison, WI. My money is invested in various markets. Please keep the healthy QUARTERLY reporting so that the public can more transparently understand what is happening. Historically it has not worked well to report less than that and we cannot further weaken our systems without suffering. Please keep the reports quarterly!

Ann Kox

Ann Moore — Jun 15, 2026
Subject: S7-2026-15 From: Ann Moore Affiliation: Jun. 15, 2026 You should support anything that diminishes fraud and lack of transparency, so keep it simple, don't change the current rules. Require Quarterly reports signed by the CEO. Holding people responsible for financial reporting is the only way to stop fraud, in government or the private and investment financial sectors.

Sent from my iPad

ANN WADE — Jun 15, 2026
Subject: S7-2026-15 From: ANN WADE Affiliation: Jun. 15, 2026 I want quarterly reports with signatures!

Sent from my iPhone

Ann Yeoman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ann Yeoman Affiliation: Jun. 15, 2026 Statistics show that quarterly reporting is better for investors. Why on earth would it be good to go back to semi-annual reporting?! Do what is best for investors!

Ann Yeoman
Retired senior adult

Sent from my iPhone

Anna B — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anna B Affiliation: Jun. 15, 2026 The quarterly reports should stay as they are. The more information available and the more transparency there is, the safer the average investors. Protect your constituents and their financial futures.
Anna Bereziewicz

Anna Day Roberts Trott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anna Day Roberts Trott Affiliation: Jun. 15, 2026 This does not favor citizens. Wrong.

Anna Dorian — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anna Dorian Affiliation: Jun. 15, 2026 Not a way to do business.

Anna Stone — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anna Stone Affiliation: Jun. 15, 2026 Why should the companies get to hide their losses or gains that they get with our money? SEC, keep everyone accountable!

Anna

Anna Wisner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anna Wisner Affiliation: Jun. 15, 2026 I support quarterly reporting. Why would I want to be able to hide information from the market? I'd think of this as a self-serving technique.

Sent from my iPad

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annale manuel — Jun 15, 2026
Subject: Rule changes are suspect. From: annale manuel Affiliation: Jun. 15, 2026 Annale Manuel - State employee here.
In a time of great uncertainty, the mere idea to slow down reporting suggests everything is heading to hell in a hand basket. It is a dishonest attempt to hold out on the truth. No one suggested this idea when things were stable.

Sent from Yahoo Mail for iPhone

Annamarie Peavy — Jun 15, 2026

Subject: S7-2026-15 Comment From: Annamarie Peavy Affiliation: Jun. 15, 2026 Keep reporting publically- and daily- we have invested our money into your companies- and have every right to current reporting standards.

Sent from my iPhone

Anne Aja — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anne Aja Affiliation: Jun. 15, 2026 Anne Aja Psychotherapist Hayes Virginia. I request that the SEC continue with Quarterly reporting because my retirement depends on accurate up to date financial information.

Anne Aja, Ed.D
Licensed Marriage and Family Therapist
AASECT Certified Sex Therapist and Diplomate in Sex Therapy
Partner, Rock Landing Psychological Group
Newport News,VA. 23606
phone: 757-873-1736
fax: 757-873-1028
www.rocklandingtherapy.com

Anne Carlson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anne Carlson Affiliation: Jun. 15, 2026 Anne Carlson, PsyD
Clinical psychologist
Clarence, NY

Please continue quarterly reporting versus twice a year. The transparency for companies is important for healthy functioning of the market economy.

Anne Carlson

Anne Dorough — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anne Dorough Affiliation: Jun. 15, 2026 Quarterly reports have proven to be more profitable, please keep quarterly reports!

Sent from my iPhone

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anne enright — Jun 15, 2026
Subject: Comment on S7-2026-15 From: anne enright Affiliation: Jun. 15, 2026 Quarterly reporting

allows investors vital information. Please do NOT change the current interval from every three months. Do not change back to reporting every six months.

Anne Enright
925-818-3316

Anne Gausmann — Jun 15, 2026
Subject: S7-2026-15 From: Anne Gausmann Affiliation: Jun. 15, 2026 It's so important that you keep doing this so there's accountability

Sent from my iPhone

Anne Gene Fortman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anne Gene Fortman Affiliation: Jun. 15, 2026 Do Not Change
Need To be informed quarterly
More Chance for fraud

Sent from my iPhone

Anne Hewgley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anne Hewgley Affiliation: Jun. 15, 2026 Going backwards to semi-annual reporting does nothing but invite corruption and malfeasance. This is a disgrace.

Sent from my iPhone

ANNE MURPHY — Jun 15, 2026
Subject: S7-2026-15 From: ANNE MURPHY Affiliation: Jun. 15, 2026 My name is Patricia Murphy, am retired and live in California. There is nothing good to come of letting corporations slide on quarterly reporting. The only reason to change the current system is to allow bad actors to commit white collar crimes.
Thank you for considering this opinion.

Anne O'Neill — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anne O'Neill Affiliation: Jun. 15, 2026 Quarterly reporting is healthy for organizations and investors to monitor trends in what is or isn't working for the company. It is imperative that we retain this level of transparency.

Anne O'Neill
COO Quad City Bank and Trust
Bettendorf, Iowa

Anne Rostosky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anne Rostosky Affiliation: Jun. 15, 2026 Anne Rostosky Former Registered Rep
I think quarterlies are important for company accountability and for investors to make good decisions.

Anne Thull — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anne Thull Affiliation: Jun. 15, 2026 All Public Companies must publish all data for Public to See 24/7, 365, and Never be blinded to- or Companies can no longer be licensed as a Public Company whose Service fulfills any Citizens Mandatory Needed Resources.

Annelle Norman — Jun 15, 2026
Subject: S7-2026-15 From: Annelle Norman Affiliation: Jun. 15, 2026 Corporate corruption is at an all-time high. Now is not the time to reduce scrutiny of their behavior. Continue requiring their signature on documents quarterly.

There is but one solution to the intricate riddle of life; to improve ourselves, and contribute to the happiness of others. ~ Mary Shelley

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Annette Howard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Annette Howard Affiliation: Jun. 15, 2026 Mike Howard. Retired.
Continue with quarterly reporting. I monitor and make decisions through quarterly reports. I feel that disclosing details through quarterly reports is beneficial to investors, employees, and future job seekers. The transparency gained is worth the effort put forth by companies to compile quarterly reports,as the standard is currently accepted practice, and the costs are usual, ongoing, and beneficial. I believe six month reporting, while posing benefits to employers, can be detrimental to the groups noted above.

Annette M — Jun 15, 2026
Subject: S7-2026-15 Comment From: Annette M Affiliation: Jun. 15, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Annette Swint Gamble — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Annette Swint Gamble Affiliation: Jun. 15, 2026 I do not like the idea of only semi-annual reporting. There won't be enough oversight.

Annette Marie Swint Gamble
Enrolled Agent
Austin, Texas

Annie Klinger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Annie Klinger Affiliation: Jun. 15, 2026 Why should we have less information about our own money? How does that benefit we the people?

Sent from my iPhone

AnnMarie Preece — Jun 15, 2026
Subject: S7-2026-15 Comment From: AnnMarie Preece Affiliation: Jun. 15, 2026 Will this administration ever stop screwing over average people? Keep
Quarterly reports!

Anony Mouse Retired Director, Software Engineer, Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anony Mouse I am strongly opposed to moving to a 6 month reporting cycle. Let us not allow fraud and hiding of bad news for 6 months. This is a terrible idea, and the history of past abuses by companies EVEN WHEN required to report every 3 months should tell you something. Let's build strong auditing tools and actually HAVE SOME TEETH.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous I am opposed to changing SEC rules regarding this. Quarterly information is required to make informed decisions, longer gaps create an unfair advantage for corporate insiders and corruption is an ever-present threat, making this "optional" doesn't fix the problem because companies that are likely to opt in are probably the ones whose investors need frequent updates the most, and finally, the savings to companies aren't worth the cost to consumers/investors/taxpayers. This is a BAD IDEA that will force money into the pockets of companies desperate for cash from the retirement savings of vulnerable people. I OPPOSE THIS.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous Regarding the proposal to allow public companies to elect to reduce the number of reports from quarterly to semi-annually, it should be plainly evident to any investor or owner is that reducing reporting requirements weakens the connection between companies and their owners. At its heart, investing is ownership, and owners deserve regular,

transparent communication from the business they own. Some may argue that fewer reports would reduce costs. In an age of AI and increasingly efficient, electronic-based, disclosure tools, that point is debatable, and side-steps the cost/benefit analysis. Others may argue it would ease the pressure to manage quarter to quarter and reduce short-termism and "window dressing." Short-termism, however, comes from people's reaction to information, not from the information itself. Reducing reporting by half doesn't make investors more patient, just less informed. Reducing reporting by half potentially creates a false impression of performance or of the company's risk profile. Common sense tells us that less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater. Instead of halving reporting, it should be increased by 50%, to bi-monthly. Increased frequency provides more incentive to focus on managing the business, not just the numbers.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous You, as the SEC, are charged with doing what is best for investors. For *protecting* investors. NOT for protecting companies who want more leniency in their reporting to investors -- to the people who actually own their companies. Please do not shorten the mandatory reporting from four times a year to twice a year. Please continue to protect Americans.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous Please DO NOT pass the Semiannual reporting rule for businesses. Transparency on a frequent basis (quarterly minimum) is the key to strategic investing. Too much underhanded dealings can occur without shareholder visibility, knowledge and input. Shareholders do not want to be part of or own businesses that are not above board and do not provide regular disclosure of performance and profit track record. Twice a year is insufficient for investment decision.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous I do not think that it is a good idea to allow the option for companies to reduce their number of reports from four to two. When given a choice, I'm sure that these companies will choose less reporting. Less information is never beneficial to investors. With AI, these reports should be easier than ever to complete and I see no good reason to allow less reporting, which ultimately leads to less transparency.

Anonymous — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous Accountability is key. Don't forget the lessons Enron taught! Additionally, investors are already dealing with enough corruption and insider trading. The SEC should not now allow public companies to hide behind lax reporting requirements. The argument that investors do not understand nor read quarterly reports holds no weight. Publicly traded companies want investor money, and with that comes the burden and responsibility of transparency. Investing is a relationship. The company must be transparent and timely in reporting. The investor has the responsibility to read the report and understand the financial health of the company. Let's consider the welfare of the investor, not what's expedient and easier for big

companies. Transparency is never wrong. Do not adopt rule S7-2026-15.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Beatrice Kiraguri, CEO of Autism Health Services - This doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The global standard is not working in out countries and they are either reversing course or their investors have suffered for semi annual reporting.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reporting helps keep the companies from hiding fraud and executive misconduct. The accountants would be able to hide more things from the outsiders do not change what works.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I want quarterly reports. Without them you can’t monitor a company’s performance. It also makes it difficult to assess whether to purchase a possible new investment.

Barbara Clarke

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I believe quarterly reporting is necessary to insure a closer look at the integrity of the reporting. Six months is a lot of time to manipulate information. Corporations should be an open book to its investors.

Please do not change the quarterly reporting to semi-annual.

Thank you.

Debra Marcum

Anonymous — Jun 15, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Being able to trust/invest in companies will be limited by a six month wait for results.
And the big boys will always know when to get out…

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please leave quarterly reporting in place. The change seems to support those who don't need money and strip us who are on fixed income.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 This change would be totally unfair to the investing public. I am a senior citizen and the information I need should be disclose quarterly so I can make informed decisions. To allow this change to take place would be a total the service to the public as corporate executives with access to the inside information would have six months to unload their stock and leave me holding the bag. Please do not let this change happen as it would be bad for anyone investing in the market. Well companies complain about the cost. It is just a cost of doing business and their cost is born by the stockholders in the form of less profit for the company.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Kay Swihart, Retired American
As a retired individual, depending on retirement investments and earned Social Security, I, like most Americans, need the most accurate financial information available for decision making. Quarterly reports are critical for analyzing the markets, and the current trends. Keep these reports quarterly, and help folks to keep their finances more secure, and better understood in today's volatile markets. Preserve our necessary tool, to make our best choices for financial security.

Thank you.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Transparency in investment is key to Americans planning for retirement. Preventing people from being able to see what their dollars are doing will be catastrophic and cause many people to have to rely on an already broken social security system. Don't gut the investments of every day Americans. We deserve to know what our money is doing. Do not change mandatory reporting to semi annual.

Protect our investments.
Sincerely, Ariana Strong-
Flight Attendant, Atlanta, Georgia

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep the transparency!

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Amanda Deering FNP
Kalkaska, MI

I would like quarterly reporting to continue; I have investments privately and through my employment and believe in financial transparency that occurs with quarterly reporting.
Moving to semi annual reporting does not support your middle income investors.

Amanda Deering

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 It should NOT be hidden.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Hi, my name is Amanda Ducharme, LMT.
I used to work for Starbucks. 18 years.

Not allowing people to see what the market is doing is not useful to the public. It would be like stopping the fire department from working within a certain distance of the station.

Perspective is absolutely everything.
Long game planing usually pays off.
Please make the choice you know is right as public servants.

Sent from Proton Mail for iOS.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I do not agree to this nor like the ideao of it if it means to hurt the people who support this groups

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Karla McDonald, Environmental Manager Supervisor - As a tax payer, I am tired of covering for business so they can bring more money without responsibility to workers and the community. The laws were put there for a reason and nothing has changed in our country that shows a change that they are not needed, Hey SEC, bail out the tax payer for a change.

Sent from my iPad

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Good bye robbery, hello real estate, limited partnerships and my own business.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Report more frequently, not less. Stop corruption.

Sent from my iphone
Deb Alexy

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep quarters reporting. I am sick and tired of being screwed by this administration. You are supposed to be independent and responsible.

Michael Lehman
P and L Locations,Inc.
Cell: 610-659-9272
Email: Michael.lehman1@icloud.com
Web: www.pnllocations.com

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 This is totally wrong and should not happen. No way should investors not have quarterly reporting. The working class needs these protections!

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 KEEP IT AT QUARTERLY. STOP PROTECTING THE BUSINESSES AND START DOING WHAT IS BEST GIR YHE INVESTORS.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I believe CEOs should be held accountable just as I am for my tax filings. We have enacted laws because there has been fraud in the past. This will continue to be a problem and allow criminal behavior. Amy Solomon, retired nurse.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Maintain quarterly reporting. We require the existing frequency of reporting and transparency. As retired citizen with no opportunity to recover loses through future investments, timely understanding of fiscal reality is critical.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Don't change the reporting requirements. Alan Winters retired Dallas TX

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Don’t let this happen!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 My name is Adrienne Meyers, I am an engineer in Savannah, Georgia. My opinion on semi-annual SEC reporting is that you will decimate retail investors by eliminating more than 40% of our accounts with this action and approach. Look at the historical data and please explain to me who this will be helping. I would appreciate an emailed explanation from you how this will benefit regular people.
Thank you,
Adrienne Meyers
adrienne2297@icloud.com

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I am against this change. I do not believe this is a good plan.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Hello,

I would like to voice my opinion on quarterly reporting. Please update the reporting requirements, allowing companies to submit reports every four months / three times a year, with the first triannual report period to begin in March. This way, each business year would conclude at the end of February, something that may work better for a lot of companies especially considering the December holidays. Further, submitting reports three times a year slightly relaxes the requirements. Thank you for your time and consideration.

Harold

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I would like quarterly reports to remain the norm in the USA.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Don’t do it! Keep quarterly reports

Sent from my iPhone Frank Eison

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 There is no valid reason to reduce accountability in reporting and every reason to maintain what has clearly worked with quarterly reporting. Accountability is absolutely needed.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 The last thing we need is less accountability for people we have no trust left in to begin with. 2008 reminds us why this is a terrible idea. Thank you and please do the right thing for the consumer and retirement investors.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Absolutely NOT! Oh the wealthy will figure out a way to save themselves, they always do and the rest of us who are always just trying to keep our heads above water will lose as usual,
We are a retired couple, retired M.D. and teacher/Social worker . Don’t allow this. We’ve worked to hard for the little dab of practically nothing we have anyway. One of us is considering flipping parties anyway and this will make the decision easy if it happens.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I believe it would be very wrong to cut the signing of reports to semi annual. Quarterly reporting has been keeping things more honest. We don’t want another Enron.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Absolutely NOT! Oh the wealthy will figure out a way to save themselves, they always do and the rest of us who are always just trying to keep our heads above water will lose as usual,
We are a retired couple, retired M.D. and teacher/Social worker . Don’t allow this. We’ve worked to hard for the little dab of practically nothing we have.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 As an investor it's critical to me to have transparency and accountability when making my decisions. Not having that increases the risk of investing in public markets. As someone who was responsible for the SEC reporting at two different companies, the burden is much less than the complaints make it sound…most of it, by far, is built into existing routine processes.

Duane Huesers, personal investor and retired CFO.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Keep securities and exchange commission reporting quarterly

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I am Timothy Murphy, MD, an about-to-retire physician with some means, which I would like to keep. I have focused my energy on medicine not finances. Instead, I count on the SEC to help keep my saved money safe from reckless gambling and speculation. Quarterly reporting gives me a chance to note negative trends and stay financially safe. This proposed change does not keep investors like me safe.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 The proposed change is a step backward, an attack on the consumer in favor of darkness rather than transparency. Investors should be able to make decisions and receive benefits based on current data, not outdated data.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 comment from Scott Richie From: Anonymous Affiliation: Jun. 15, 2026 Hello,

I worked for a publicly traded company for 19 years and know how much latitude the company took while making quarterly reports to investors. The quarterly reporting held them accountable to the investors. If you change the quarterly reporting standards to twice a year, the companies will run wild with risky, ill-advised plans. Individual investors (like myself) will not be able to get reliable information to make wise investment decisions. I will be forced to pull out of the market and seek other investment opportunities. This may be what you are trying to do. If so, go ahead, but you will be removing a lot of capital from the market. I absolutely will not remain in a market that is not transparent.

Private Investor,

Scott Richie

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Keep it just as it is

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Absolutely NO

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 With the recklessness inherent and pronounced in this CRIMINAL administration, i'd ask for MONTHLY reporting.

Sure it's extra work; but it's not *real* work. Everything is available within the systems already in place internally; they have on-demand reporting on a daily, if not by-the-minute basis.

Elon Musk is a trillionaire; he won't be alone soon.
He's just as culpable as anyone - given his thievery under DOGE plan of corpulent corruption encouraged by the pirates in the Cabinet of Crime.

DON'T GIVE THEM THE CHANCE TO ROB US YET AGAIN!

Time is all they need.
They know no bounds, and they have no allegiance.
They pay no taxes… *something* must remain in place to dissuade them from further theft and fraud….

Sent from Proton Mail for iOS.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep it Quarterly

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 the SEC has become corrupt under the most corrupt administration I US history

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Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Definitely NO

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 This is not the right thing to do. We need to hold these people and companies accountable.

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Sent with mail.com Mail app

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Do not water down financial reporting

Thom Bodiford
5111 Tom Starnes Rd
Waxhaw NC 28173

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Really? It is difficult to invest as a single investor. The proposal does nothing to protect individual investors from the very misinformation and misleading “grapevine” tricks to help those who are able to get information. In the current age of information, making reporting easier and cheaper, you want to shield companies from having to report. In six months a company can go under leaving the uninformed holding the bag. Shame on you if you do.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please keep everyone accountable for the finances of others. Quarterly reporting keeps shady CEOs accountable. The reason for quarterly reports is still there and hard earned retirement investments do not need to be siphoned or cut due to reports every 6 months. This would be a protection for those with bad intentions.

Americans can no longer afford to have any investment minimized as all costs are out of line with tariffs, war, and eventual cuts to Social Security, Medicaid, and Medicare. Sherry Brown. Retired. Van Buren Arkansas

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Saying again in case you didn't see it before. Keep the quarterly earnings reports.

H W Sallee
Retired

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Transparency is always needed to prevent fraud and smart decision making! DO NOT take away this tool most investors need and use!!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Accountability must be maintained at all costs!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Stop the stealing

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Let's not change quarterly reporting. There is no good reason, and I've found that such changes are usually due to special interest agendas. This is bad policy!

Aden Hogan Jr.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please don't do it.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Dear SEC,

Changing the reporting from quarterly to semi-annually only benefits those who want to conceal what's going on behind the curtain. It makes no sense. I understand that compilation of these reports could be time-consuming and costly; however, that's what automated systems are for so that really isn't a good reason or even a poor excuse.

Don't let these companies hide behind opaque glass. If quarterly reporting is good enough for Warren Buffet, it's good enough for me. Leave it alone.

Thank you.

Jill Samples
Michigan, USA

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Dear SEC,

Changing the reporting from quarterly to semi-annually only benefits those who want to conceal what's going on behind the curtain. It makes no sense. I understand that compilation of these reports could be time-consuming and costly; however, that's what automated systems are for so that really isn't a good reason or even a poor excuse.

Don't let these companies hide behind opaque glass. If quarterly reporting is good enough for Warren Buffet, it's good enough for me. Leave it alone.

Thank you.

Jill Samples

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 America is being run by a felon, traitor, and rapist, We need more transparency, not less! Release the Epstein files!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 We The People are making the hiding of quarterly reports public through grass roots reporting. Those reports should

never be delayed for the benefit of insider trading. This is grossly unfair
to retail traders! Scot Shimamura, Vancouver WA, retiree.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 We already get ripped off by every faster of government give us a break, be up front

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Be up front about everything. We already get ripped off by every faster of government give us a break, be up front

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please do not mess with what is working three government has never known what it's best look at Vietnam look at the last crash of the Dow!! If it's working keep your hands off!!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Time to think about the small investors. Please do not return us to the 1950's. Keep reports to investors quarterly so that we may make informed decisions concerning our retirement investments! Thank you in advance!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Follow the rules, reporting quarterly means reporting quarterly. There should be no difference for any American citizen private business to large corporations or business moguls. This is time of unnecessary divisive in our country so, at least try to do something decent and moral. The crime and cheating and greed we see in our government now has to stop going unchecked

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 History tells us this is a losing issue to change to semi annual reporting. I send this to let you know I support quarterly reporting. I am retired and do not wish to lose value of my investments.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I am a retiree. The markets hold trillions of dollars of investments made by current retirees and for those investing to have a comfortable retirement in the future. The one thing we all need is confidence to make decisions, confidence corporations are being held to the standards required and developed in the almost 100 years since the Great Depression. We also need confidence the SEC is doing its job. Quarterly reporting is important and needed for investors to make short and long term decisions. Hiding information to protect a particular administration is a dangerous precedent no matter who is in office. Do not change quarterly reporting. Let's face it, with AI it takes a minimal amount of time to run these reports. Sincerely, DA

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I support Quarterly reporting.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 You. Must. Not change to the 6 months scam!!! Do your job!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Sandra Primm
Retired Public School Teacher
People who invest in companies deserve to know what the company is doing with the money they have invested in their company in good faith. It's their future.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Stop protecting corporations from being transparent and accountable for their profits by keeping them accountable quarterly.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep quarterly reports. Results change quickly, and need reporting in a timely manner

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep it. Marcia Murphy

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I am in favor of keeping qrtrly reporting. We already tried changing and it was not a success.
. Rachel Czajka Boone, LICSW
Morgantown WV

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comments on SEC proposed rule changes From: Anonymous Affiliation: Jun. 15, 2026 I strongly encourage the SEC to continue requiring CEOs to sign their financial reporting on a quarterly basis. Since the Enron debacle in 2002 , it is very apparent that leadership and society in general are less trustworthy, as is evident with the current discovery of fraud and fraudulent activities in every segment of government and society. Your responsibility. SEC, includes oversight of the Securities Market to prevent fraud and protect investors. It would be irresponsible in today's financial climate for less oversite of CEOs financial disclosures and signatures certifying they are truthful.
Sandra Randolph,
US Federal Government, Retired

Sent from AOL on Android

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I want quarterly reporting to remain as very important for the stock equity owner to be informed. Much can happen in that length of time. I oppose this change as not in the best interest of the investors.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Make it monthly

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Regular reporting impt

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Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please continue to require quarterly reporting, which historically has helped market health and productivity. I am retiring from my position as an Occupational Therapist with the Veterans'
Health Administration in two weeks and am counting on my investments to get me through the remainder of my life. Karin Heaton OTR/L, CLT State College, PA

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Given how much CEO's get paid relative to their employees, it seems to me that signing their quarterly reports and taking responsibility for the contents of these is NOT an onerous job. What possible justification is there to exempt them from doing their **** jobs, and for ensuring the accuracy of their reports? Isn't the job of the SEC to protect the integrity of the reporting process? Or is 'integrity' no longer the point of ANYTHING in the current regime? It certainly seems more like a regime than an administration, since it's systematically dismantling the rule of law.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I DO NOT AGREE!

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Businesses find all kinds of ways to “cheat” the Public! We need more, not less scrutiny. Lenore GAudet, investor.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reports are necessary for transparency. Please don’t put investors in the dark. Bi annual reporting will only hurt investors portfolios, there’s no upside for regular investors. Please take care of the little guys.

Statement of Confidentiality

The contents of this e-mail message and any attachments are confidential and are intended solely for addressee. The information may also be legally privileged. This transmission is sent in trust, for the sole purpose of delivery to the intended recipient. If you have received this transmission in error, any use, reproduction or dissemination of this transmission is strictly prohibited. If you are not the intended recipient, please immediately notify the sender by reply e-mail or phone and delete this message and its attachments, if any.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reporting is a necessary tool/guardrail to help keep corporations and companies in check. We need more tools and guardrails like that. We do NOT need to be dismantling the guardrails we DO have.
M Sotherden, small business owner who believes in transparency for companies, including their own.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I believe this will open the financial markets up to greater opportunities to commit fraud. There's no reason to change current rules.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Best for everyone

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Kay Swihart, Retired American
As a retired individual, depending on retirement investments and earned Social Security, I, like most Americans, need the most accurate financial information available for decision making. Quarterly reports are critical for analyzing the markets, and the current trends. Keep these reports quarterly, and help folks to keep their finances more secure, and better understood in today's volatile markets. Preserve this necessary tool, quarterly financial reports, to help each of us, make our best choices for our financial security.

Thank you.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep Quarterly reporting

and look into Nancy Pelosi. If Martha Stewart was insider trading, so are those people.
Sick of the different rules for everyone. People who work for the FAA can't invest in airlines.
Make it make sense.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 As an investor in your company it is my right to know your quarterly profits.

Dan Miller

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Charles Watson, Designer in Texas. Keep quarterly reports! We must be able to adjust to changes in our portfolio holdings quickly. The more timely information, the better!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 No. We have enough financial problems now, don't make it worse!

Sent from my iPad

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 We need more transparency, not less.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 First off I really want to know who got paid off for this deal

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly earnings With All President CEO CFO/ Officers
Auditing internal /Independent
Firms Signed Off. Any Thefts/

Embezzlements / Monetary Descrepencies That Can Effect The Value Of Their Stock On A Day To Day Business.
Open Disclosures Of Any Knowledge Of Sitting Politicians /Judges Holding Shares Of Their Stock. Which Can Change The Value in A Negative Manner.
ETC.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 NO WAY this is robbery

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Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 This cannot happen. We need to stay with Quarterly reporting.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Sounds like this is an invitation for more corruption. I am not for it.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 The only reason to roll back this measure is to have fewer consequences for those who violate the public trust. This is an absolutely horrible idea and will lead to me making some major changes in my investments because I will no longer trust the quarterly reporting.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Absolutely no return to 1955 standards for anything! Keep it more transparent! Quarterly report and more transparency!

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep the quarterly report

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Debra Murphy, Edward

Jones associate. This is one of the most important pieces of information for us to manage our money. Taking this quarterly report away strips us of key information on how we are informed in a timely fashion to keep our portfolios healthy. Do not reduce the reporting timeline from what it is now.

Debra Murphy

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 My name is Kelly Bashar and I want to voice my opinion that quarterly reporting works. Waiting longer creates an unfair advantage toinsiders and in our current world we need more transparency.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Companies and corporations need to be held in check!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I rely on these quarterly reports to make financial decisions. Longer gaps in between create an unfair advantage for insiders, once again putting the “average Joe” last.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 The financial reporting should be left at reporting quarterly!!!!!-

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reporting empowers small investors. Anything else exploits us.

Steve

Steve Canerossi
804-337-6498
Madison AL 35758
Semper fac optimum

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reports are vital to the retail investor, please don't throw us under the bus. We already have enough insider trading going on and certainly don't need to make it easier for them. As an investor in a company I deserve to know what's going on with their business in a timely fashion so that I know how to make good decisions about who I trust with my retirement accounts. Please don't abandon your duty to protect investors savings because of whatever lobbying effort the corporations are using on you. Have some balls and keep in mind who you were set up to protect.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Trust is lost with corporate America and this administration. KEEP QUARTERLY transparency

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Chan S. utah, business services.

This is unacceptable.
Quarterly reporting plays a critical role in maintaining transparency, market efficiency, and investor confidence. Reducing reporting requirements to a semiannual schedule similar to the pre 1955 model would leave investors with less timely information, increasing uncertainty and the potential for information misalaignment between company insiders and the public.

While concerns about compliance costs are valid, advances in accounting software and digital reporting have significantly reduced the burden compared to decades ago. Public companies benefit from access to capital markets, and providing regular financial disclosures is a more than reasonable obligation in exchange for that access.

Maintaining quarterly reporting helps investors make informed decisions, supports fair price discovery, and promotes accountability. Rather than reducing reporting frequency, efforts should focus on simplifying unnecessary disclosure requirements while preserving timely financial transparency.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Please stop this!!!!! You have a job to protect your constituents. Please do your job!

Anonymous — Jun 15, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep quarterly reports! We need that information for investment purposes!

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 The SEC must prioritize corporate responsibility to the American public. It is too easy for skilled operators with nearly unlimited funds to pull the wool over the eyes of regulators and compromise the entire regulatory process. Crime is crime, scams are scams. Petty criminals go to jail. Corporate criminals almost always get away with infinitely larger crimes that victimize not just one or two, but millions of people. Keep a tight leash on corporate management - quarterly reporting is the minimum we should require of CEOs!
Will Beatty
2120 Southwest Expressway Apt 19, San Jose CA 95126

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 I'm Mark Montague, retired with a modest stock portfolio that I manage. Please retain quarterly reporting requirements.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Stop cheating!!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Hey SEC, quit trying to screw everyone over by concealing your numbers.. Just because you have a regime that can only succeed by lying, cheating, and stealing doesn't mean you should stoop to their level. Why don't you continue to do the right thing and keep it QUARTERLY.

Sincerely,
Nicole Barden, hard working American.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Allowing companies to hide their financials for that period of time would promote insider advantage and decrease faith in the open market for securities. Very bad idea because it will also affect the reputation of the SEC for having approved a rule that makes it harder for the common investor to not get cheated.

Sent from James Cannon's iPhone.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 In favor of semiannual reporting. Moving from quarterly to semiannual reporting would help reduce the destructive short-term thinking that dominates public companies today. The pressure to hit arbitrary 90-day targets leads to layoffs, underinvestment in employees, and cuts to R&D simply to satisfy investors that have no real skin in the game. Allowing companies more room to execute longer-term strategies IS GOOD FOR WORKERS!

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reports keep folks informed, honest and protects my investments.
Do not take us back to the 1950s.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Just one more back door for companies to hide behind poor results that could otherwise have alerted shareholders who might soon have to wait 6 months - during which time insiders could unload (or buy) stock while the public suffers a long uninformed wait. This is simply one more trick of the administration to help line the pockets of executives while sheltering knowledge from public stockholders, who once again suffer the rich.

Tom

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I much prefer timely and frequent communication from my teams. Qurterly at the very least is my preference.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Like Warren Buffet, I want earnings quarterly. Transparency helps power our market highs and it’s important we not go backwards. Please KEEP quarterly earnings as the requirement.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Dear Securities and Exchange Commission,

Please do not change the SEC reporting requirement from quarterly to semi-annually.
My retirement savings depend on timely reporting.

Thanks,
Joel

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era. We the people deserve to be kept informed quarterly at a minimum as to how a company is performing and therefore how our investments are doing. By going bi-annually, companies can play more with the numbers, they can hide bad decisions longer, they can hide issues/problems longer from the investors and the public. Overall this is just another bad idea.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Absolutely not! Keep quarterly reports.

Sent from my iPhone
Jay Hambright

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I want companies to continue to report quarterly.
If companies in the U.S. are not transparent why would I invest in the U.S. Market?
What is happening in the U.S. that semi-annual would even be considered?
D.Brown, Cuyahoga Falls Ohio

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Stop trying to screw the American people and do your job of protecting us. Corporate raiders and thieves already run rampant and now you're considering giving them one more avenue to steal from us, the American taxpayers?

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 They ruined a lot of peoples lives. If they are released that will be s disrespecting the employees who lost their money oh didn't LOSE their these people stole it! Justice should be served. Not manipulated
Please consider my words

Karen Byrd
2818444101

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Rainey Rylko. I am retired. I want to receive no less than quarterly so I know what my financial situation is. Wall Street can't be trusted and we need frequent reports to have an accurate financial picture of where our assets are invested.
Sincerely
Rainey Rylko
Downingtown PA 19335

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 To keep close track of incomes to live on, keep Quarterly Reporting!

Lee M. Fronabarger

Yahoo Mail: Search, Organize,

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Keep it transparent… quarterly reporting

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Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Transparency keeps everyone more honest and safe.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reporting became law in 2002 for a reason. It provides protection to people needing information on those companies and makes the CEOs accountable for the truth in the filings. Please don’t change the rules. Susan Moynahan, retired, San Jose, CA. I am an investor.

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Accountability matters in every level of employment, but most especially in those with influence over the income of others. Please do NOT cut back on quarterly reporting.
Amy Wood
Framing manager
Michaels Longview WA

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reporting offers greater transparency. We, the people, have a right to know what the financial institution's stability is when we are investing in them. Anything that weakens this knowledge is not in the interest of the people.
Edye Kamensky, Pennsylvania, Psychologist

"My sense of the holy is bound up with the hope that some day my remote descendants will live in a global civilization in which love is pretty much the only law." Richard Rorty

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Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 No, absolutely not! I am retired. We saved as much as we could in our IRAs and can't afford to lose anything. Why would think this is a good idea when it hasn't worked in the past? Please,

take us, the investors, seriously! We all will lose. Thanks for your time! Barbara, Phoenix, AZ

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 15, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 What the hell is this bull ****? You are the Securities Exchange Commission. You are supposed to stop waste, corruption and fraud in its greedy tracks. You are supposed to hold people accountable when they break the law. You are not supposed to aid and abet criminals. You are not supposed to cave into the types of people I mentioned above. Either do your job and make those jerks at Enron serve their full sentence or We The People will find someone else who will. Decide now which side of history you wish to be on: the side of criminals or the side of innocent people. The choice is yours. Rise above those lowlifes.

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 I urge all all parties involved to allow and continue monitoring their assets by SEC. These greedy companies will do anything to destroy hard earned assets.Joan Craffey EdD Former DOENYC teacher

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Quarterly reports help keep the companies honest and trustworthy. I worked on Wall Street for over 30 years, and now that I am retired and reliant on stock appreciation and dividend income, I want to keep the transparency that quarterly reporting provides.
Pamela Brewer Smyth
Malvern, PA

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 Keep the reports quarterly. Thank you.

Sent from my iPhone

Anonymous — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 15, 2026 Do not change the current reporting requirements. They are valuable to investors and keep management on its toes. I am a former General Counsel of a public company and therefore know first hand how important these current reporting requirements are internally and externally.

Regards,

Daniel Zaccardo Retired General Counsel, R1RCM

Anonymous — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 15, 2026 It is me opinion and hope that we continue with quarterly reporting. It has served us well. I see no reason to risk my hard earned dollars for retirement by going semi- annually. Vote No on changing reporting from quarterly to twice yearly!!!

Sent from my iPhone

Anonymous Retired Veteran — Jun 15, 2026
Subject: File No. S7-2026-15 From: Anonymous I am a retail investor and believe quarterly reporting remains an important component of market transparency and investor confidence. Timely financial reporting helps ensure that all investors, not just large institutions, have access to current information about a company's performance, risks, and outlook. Reducing reporting frequency to semiannual disclosures would increase the amount of time investors operate with limited information and could reduce market transparency. As an investor, I rely on quarterly reports to evaluate trends, assess management execution, identify emerging risks, and make informed investment decisions. While I understand concerns regarding compliance costs and short-term market pressures, I believe the benefits of regular disclosure outweigh those concerns, particularly for protecting individual investors and maintaining confidence in U.S. capital markets. Quarterly reporting has been a longstanding feature of the U.S. securities markets and contributes to the transparency that makes those markets attractive to investors worldwide. I encourage the Commission to preserve quarterly reporting requirements and carefully consider the potential impact that less frequent reporting could have on market efficiency, price discovery, and investor protection. Thank you for considering my comments.

Anthony Allen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anthony Allen Affiliation: Jun. 15, 2026 Let's not reward and encourage the insider trading this new rule would produce. I see no other reason to implement this new rule than to give illegal insider traders the edge.

Sent from my iPhone

Anthony Angelo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anthony Angelo Affiliation: Jun. 15, 2026 Nick Angelo, works in Aerospace, San Antonio TX. I believe the reporting should be kept quarterly for transparency.

Anthony Bleuer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Anthony Bleuer Affiliation: Jun. 15, 2026 There is no reason to change this rule. Transparency is paramount to the market.

Anthony Griffin — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Griffin Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Such rules as you are suggesting setup the market for only certain people to be able to gain foresight into companies traded on the market. This rule would basically setup a insider trading market for a certain few and you would be the creator, since a few would have better information on a companies' status that the majority of people would not have.
So that would make you an insider facilitator and just as guilty as any other inside trader.

Sickening.

Anthony Lapearle — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Lapearle Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Do not allow public companies to hide vital information from us

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Anthony Piscopia — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Anthony Piscopia Affiliation: Jun. 15, 2026 Anthony G. Piscopia, A I. A. Director of Housing Preservation in privately held architectural now semi retired 73 year old widow in Islip, NY. Quarterly reporting matters to me in order keep track of my investment savings which I must rely on to survive, in conjunction with social security and Medicare benefits which I paid into for 55 years. You will not serve our nation if you diminish quarterly reporting of companies earnings. Thank you for you r attention to my concerns.

Antonia Tsoukatos — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Antonia Tsoukatos Affiliation: Jun. 15, 2026 Antonia Tsoukatos, retired engineer,MN USA:
Do not roll back quarterly reports. It will make reporting and management slack. Not an investor benefit.

Antonia.

Antonio Pereira — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Antonio Pereira Affiliation: Jun. 15, 2026 don’t change

Sent from Outlook for iOS

Antonio Pierola — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Antonio Pierola Affiliation: Jun. 15, 2026 Nothing is gained by limiting investment monitoring. We have the technology for more frequent review of market activity, monthly or weekly. Paperless, monthly reporting is preferable. Quarterly reporting is insufficient. Less frequent reporting is ill-advised.

April Block — Jun 15, 2026
Subject: Comment on S7-2026-15 From: April Block Affiliation: Jun. 15, 2026 Changes were made to the old standards for a reason. Please do not roll back protections for people investing their hard-earned money.

April Echols — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: April Echols Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It is imperative that publicly traded companies provide the information necessary to be publicly traded in a prompt fashion. The public does not just consist of companies but people. The lack of consistent transparency allows room for corruption and illegal activities on the part of bad actors, which are many. And those actions have a outsized impact on the people who trade. Once again being publicly traded means being publicly accountable in a consistent manner, which is not twice a year as being recommended in this bill, to the people who trade in these companies.

Apryl Deily — Jun 15, 2026
Subject: S7-2026-15 Comment From: Apryl Deily Affiliation: Jun. 15, 2026 Quarterly reporting should remain. Extending the reporting period increases time fraud can continue and offers minimal savings. Investors like me depend on quarterly reporting.

ARCHANGELO INFINITO — Jun 15, 2026
Subject: S7-2026-15 Comment From: ARCHANGELO INFINITO Affiliation: Jun. 15, 2026 Do not approve this proposal.
It is not in the best interest of the American people who fuel the US economy.

Sent from my iPad

Arleen Hammerschmidt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Arleen Hammerschmidt Affiliation: Jun. 15, 2026 We need to keep this quarterly reporting as it is.

Thank you

Sent from my iPhone

Arlene Samrick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Arlene Samrick Affiliation: Jun. 15, 2026 As a retired person with on-going investments, the quarterly reports allow me to better track seasonal flucuations in certain industries to take advantage of changes. Subtle clues can be missed
early. Please continue the quarterly requirement. Respectfully, A J Samrick Barry County MI

Yahoo Mail: Search, Organize, Conquer

ARLIN BLAIR — Jun 15, 2026
Subject: S7-2026-15 Comment From: ARLIN BLAIR Affiliation: Jun. 15, 2026 Arlin Blair, Retired Credit Union IT & Accounting
This move to 6 months is bothersome to me because it would be less accountability and less time for me and my retirement team to react to any important drastic swings; being on fixed income in retirement. Keep the SEC quarterly.
My retirement income isn't much and very important. Thank you!

Arlin
🎸🎤😎
+<><

Armanda McMurray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Armanda McMurray Affiliation: Jun. 15, 2026 That sounds like a really ignorant idea. There's a reason we check them quarterly. That would just be inviting fraud. We've had enough fraud.

Armanda Brown
Laser Operator

Arron Rathe — Jun 15, 2026
Subject: S7-2026-15 From: Arron Rathe Affiliation: Jun. 15, 2026 The stock market requires MORE disclosure and transparency for investors, not less! Reducing quarterly reports to biannual hurts investors and encourages bad actors. Oppose changing quarterly reports!

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arrown8606t — Jun 15, 2026
Subject: S7-2026-15 Comment From: arrown8606t Affiliation: Jun. 15, 2026 You have already changed reporting requirements to allow SpaceX immediate entry to the S&P 500, stop screwing the little person. The SEC is there to protect investors, not companies.

Debbie polly

Sent from my Galaxy

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art jensen — Jun 15, 2026
Subject: S7-2026-15 Comment From: art jensen Affiliation: Jun. 15, 2026 Quarterly information is vital for sound investment decisions and effective regulatory control.
My name is Arthur R Jensen, I am retired, and depend on invested retirement funds.

ARTHUR RODEN — Jun 15, 2026
Subject: S7-2026-15 Comment From: ARTHUR RODEN Affiliation: Jun. 15, 2026 If anything, I would like more insight and transparency into my investment portfolio, certainly not less. Please continue to require quarterly reporting and serve the nation's citizens, not corporate interests. Thank you, Arthur Roden (retired)

Sent from my iPhone

Artur Kasimov — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Artur Kasimov Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: we as retail investors need accurate quarterly data. It's not a hard ask. The CFO team can put in the extra work to publish those. Companies should not be spending so much effort and time massaging figures whereby the cost savings are so great and vast in ceasing their quarterly publications.

Arya Kode — Jun 15, 2026
Subject: S7-2026-15 Comment From: Arya Kode Affiliation: Jun. 15, 2026 You worms will burn in hell for trying to steal from the American people. Know your place and your job and protect our markets or face the consequences of a broken system.

My name is Arya Kode. Who care what I do in life. Just know the citizenry are watching and we will know what you choose to do.

Sent from my iPhone

Ashley — Jun 15, 2026

Subject: S7-2026-15 Comment From: Ashley Affiliation: Jun. 15, 2026 My name is Ashley. I'm a Healthcare worker and Freelance contractor. I support keeping quarterly reporting. More frequent financial updates help keep markets transparent and give investors timely information about how companies are actually performing. Extending reporting to every six months would reduce how quickly investors can see risks or changes in performance, which could weaken market trust.

Thank you for your time and consideration

A.K.

Ashley Giordano — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ashley Giordano Affiliation: Jun. 15, 2026 Ashley G, Sales Manager, Syracuse NY. It seems to me that, worse than the damage this will cause to tens of millions of everyday Americans, the damage this will cause the US in global optics is concerning. There is zero defensible reason to want to hinder potential stock market growth. It can only be assumed then that the reason for wanting to do so is indefensible, in which case it cannot be allowed to happen.

AT&T Mail — Jun 15, 2026
Subject: Comment on S7-2026-15 From: AT&T Mail Affiliation: Jun. 15, 2026 I am absolutely against rolling back to semi-annual reporting and disclosure methods.

Athena Damianos — Jun 15, 2026
Subject: S7-2026-15 Comment From: Athena Damianos Affiliation: Jun. 15, 2026 Do not remove quarterly reporting. Wall Street needs transparency. I'm a liscensed mortgage broker and we are more regulated than Wall Street. How is that possible?

Athena Damianos

Atula Karody PT — Jun 15, 2026
Subject: File No. S7-2026-15 From: Atula Karody Keep quarterly reports. Keep my retirement savings intact. Do not meddle with hard working Americans' retirement and savings for companies' conveniences. They get enough tax breaks and such in federal tax laws. Let them return to us - the hardworking American.

Audrey Carta — Jun 15, 2026
Subject: S7-2026-15 From: Audrey Carta Affiliation: Jun. 15, 2026 Hey need to be held accountable.

They need to report quarterly.

Sent from my iPhone

Audrey Gilligan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Audrey Gilligan Affiliation: Jun. 15, 2026 Want to know how they are handling my money and what my expenses in time to do something about it , not after the money is totally gone

Sent from my iPhone

Audrey Holmes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Audrey Holmes Affiliation: Jun. 15, 2026 I am strongly against this SEC change. We have tried this before and it made for more volatility and less profits. Please reconsider. Audrey Holmes, retired, Phoenix, Arizona

Sent from my iPhone

Audrey Runcorn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Audrey Runcorn Affiliation: Jun. 15, 2026 We need more transparency and accountability than ever. Your job is to provide oversight - failure to do so jeopardizes the health of our economy and commerce.

Please reconsider this proposal.

Audrey Runcorn

Sent from my iPhone

Aurora Wilde — Jun 15, 2026
Subject: S7-2026-15 Comment From: Aurora Wilde Affiliation: Jun. 15, 2026 It's necessary for transparency and honesty. A lot can happen in six months. Those quarterly reports help everyone make financial decisions.

Avery Leinova — Jun 15, 2026
Subject: S7-2026-15 From: Avery Leinova Affiliation: Jun. 15, 2026 Quarterly reporting is a critical function that keeps CEOs in line. It is more difficult to benefit from insider trading when one has to open one's books every 3 months. A.S. Leinova, Dispatch specialist Portland, OR. This matters to me because it's important to root out, expose and dismiss all graft and corruption wherever we find it. It's a heroes journey. The wage gap between workers and CEOs is mind boggling...
with CEOs 'earning' 3, 4, 500% more than workers.

"rumeurs de villes
et du soir
et au soleil
et toujours"

dream well and breath. avery

Ayesha Khan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Ayesha Khan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

I urge the SEC to preserve quarterly disclosure requirements for public companies. Regular quarterly reporting provides investors with timely, consistent information about a company's financial performance, risks, and business developments. Access to current information helps investors make informed decisions and promotes transparency and accountability in the public markets. Reducing or delaying these disclosures would make it more difficult for investors to evaluate companies and understand changes that may affect their investment decisions. Timely reporting helps maintain confidence in the fairness and integrity of the markets by ensuring that all investors have access to important information on a regular basis.

The SEC should continue to support transparency and investor protection by maintaining robust quarterly disclosure requirements rather than limiting access to vital information.

B Germain — Jun 15, 2026
Subject: S7-2026-15 From: B Germain Affiliation: Jun. 15, 2026 Keep up a safe corporation check

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b grabeel — Jun 15, 2026
Subject: S7-2026-15 From: b grabeel Affiliation: Jun. 15, 2026 Rules protect the powerless

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B.J. d'Escalis — Jun 15, 2026
Subject: S7-2026-15 Comment From: B.J. d'Escalis Affiliation: Jun. 15, 2026 Betty Jean d'Escalis - Retired. Too much is hidden from the public. If it's all above board, why the need to delay , obscure and hide the facts?

Barb Carlson — Jun 15, 2026

Subject: S7-2026-15 Comment From: Barb Carlson Affiliation: Jun. 15, 2026 Please keep the reporting every quarter instead of changing the reporting requirements to every six months.

Get Outlook for iOS

Barb Cronshaw — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barb Cronshaw Affiliation: Jun. 15, 2026 SEC;
Please keep public companies financial reporting QUARTERLY in keeping with a transparent and honest business climate !!
Barb Cronshaw retired RN

Barb Jones — Jun 15, 2026
Subject: S7-2026-15 From: Barb Jones Affiliation: Jun. 15, 2026 Barbara Jones,Retired,Granger,IA. Save the Quarterly reporting. Lost money the last time they did not do quarterly reports. To old to recoup any losses now. I need every penny I get!

Sent from my iPad

Barb Smith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barb Smith Affiliation: Jun. 15, 2026 Quarterly reporting should be the norm! I am retired and want to manage my money responsibly. For the government to control the frequency of reporting is for the government to exercise more control over MY money! I live in Rhode Island where expenses are high and I am retired. All my life I have worked hard to save and I wish to maximize my investments and that means having regular reporting intervals. It is MY money! Your desire to report less frequently only incentivizes me to invest elsewhere out of the realm of your clutches.

Barb Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barb Smith Affiliation: Jun. 15, 2026 I am retired and want to be able to monitor my funds regularly and responsibly. My name is Barb Smith and I live in Rhode Island which is a very expensive state in which to reside. Being able to frequently monitor my earnings so I can make changes if and when necessary is a right I should have. After all, it is my money and managing my investments responsibly is not only my responsibility, it is my right.

Barbara Alexander — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara Alexander Affiliation: Jun. 15, 2026 I am opposed to it. Much can happen in the market and to our investments in that time. It is our money and we have a right to know what is happening with it.

Thank you,
Barbara Alexander

Barbara Bishop — Jun 15, 2026
Subject: S7-2026-15 From: Barbara Bishop Affiliation: Jun. 15, 2026 My name is Barbara Elizabeth Bishop. I am a Clinical Quality Improvement Manager for United Healthcare in Clifton(Colorado. Please keep the Quarterly reporting requirements on Corporations and businesses. We do not need another Enron. This is important to me because requiring quarterly reporting will help prevent corruption. I see no harm in keeping it quarterly, as that is what they are doing now. Stop changing things to bend the knee to corrupt politicians.

Thank you,

Barbara Bishop

Sent from my iPhone

Barbara Bloniarz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Bloniarz Affiliation: Jun. 15, 2026 The reporting needs to continue quarterly to keep shareholders informed. There is greater accountability with quarterly reporting. With all going on in the world and the global economy being so connected quarterly reporting is key to making decisions as an investor. We need the transparency that quarterly reporting provides.
Barbara Bloniarz NY, Retired RN

Barbara Bludsworth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Bludsworth Affiliation: Jun. 15, 2026 Keep the quartet reporting!

Sent from my iPhone

Barbara Burd — Jun 15, 2026
Subject: File No. S7-2026-15 From: Barbara Burd I am opposed to changing filing requirements from quarterly to semi-annual. The quarterly filings allow me to keep up with filings in a timely fashion and to make wise financial decisions. The need for timely transparency is important in these turbulent market times and will probably be more so in the future.

Barbara Coatney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara Coatney Affiliation: Jun. 15, 2026 No. No hiding. The Money Men will know by their "GOOD OLE BOYS " NETWORK. They already have that edge. They dont need more.

Barbara Conner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Conner Affiliation: Jun. 15, 2026 The SEC should continue mandates for quarterly reporting. This is especially important for retirees, who depend on investments to remain fiscally secure. This applies not only to individual investment retirement accounts, but also to the pension funds we depend on.
Thank you,
Barbara Conner
Retired NYS teacher
and active NYSUT retiree.
barbaraconner50@gmail.com
Malta, NY

Barbara Dougherty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara Dougherty Affiliation: Jun. 15, 2026 Quarterly reporting is important, it helps keep businesses accountable

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Barbara Fraraccio — Jun 15, 2026
Subject: S7-2026-15 From: Barbara Fraraccio Affiliation: Jun. 15, 2026 I'm Barbara Fraraccio, retired Registered nurse. In CT.
Husband and I have been saving all along, have both Roth and regular IRAs, personal checking, annuities, stocks etc. Keep the quarterly reports. Keep it simple and honest and we'll be forever grateful.

Barbara Harp — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara Harp Affiliation: Jun. 15, 2026 Barb Harp keep your reporting quarterly to maintain transparency. By only reporting twice a year the chance of fraud only goes up significantly. Makes one wonder what is trying to be hidden,
no reason to change the frequency of reporting.

Sent from Yahoo Mail on Android

Barbara Harp — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara Harp Affiliation: Jun. 15, 2026 I am requesting that the SEC keep your reporting quarterly to maintain transparency. By only reporting twice a year the chance of fraud only goes
up significantly. Makes one wonder what is trying to be hidden, no reason to change the frequency of reporting.

Sent from Yahoo Mail on Android

Barbara Hudgins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Hudgins Affiliation: Jun. 15, 2026 Please dont do this, it will make me lose a lot of my money and at my age will devastate
me and my family which depends on me for financial support.

Barbara McClain — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barbara McClain Affiliation: Jun. 15, 2026 I feel the SEC should retain quarterly reporting

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Barbara Mcdaniel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Mcdaniel Affiliation: Jun. 15, 2026 Quarterly

Sent from my iPhone

Barbara Mehrhof — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Mehrhof Affiliation: Jun. 15, 2026 Leave it be. Quarterly is the way we want it. Stop messing with us!

Barbara Pflughaupt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Pflughaupt Affiliation: Jun. 15, 2026 This should not be done. Americans cannot afford this and the billionaires need to be paying their taxes.
1955 is prior to when our immigration laws allowed people to come from places other than Europe. This is why they want it. It is to make us a white supremacist oligarchy in charge of the United States and you need to stop it.
Please. Americans are begging you and senior citizens will die.

Barbara Pflughaupt

"Never give in, never, never, never, never give in except to convictions of honour and good sense." Churchill

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Barbara Pierson — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Pierson Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am a former Internal Auditor for a U.S.-based Fortune 500 company. I remember what things were like before SOX. The C-suite executives will not act responsibly without required quarterly reporting. I know. I saw it myself back in the day. Please don't do away with this requirement.
Respectfully,
Barbara A Pierson

BARBARA REYNOLDSON — Jun 15, 2026
Subject: S7-2026-15 Comment From: BARBARA REYNOLDSON Affiliation: Jun. 15, 2026 There is no logical reason to change reporting time to biannually. Quarterly reporting has been the standard for a long time and it should stay that way. Changing to more time between reports makes it look like more insider trading can happen, which will hurt the small investors. I believe companies need both the large and small investors to succeed. Please keep quarterly
reporting as the standard.
Thank you.
Barbara Reynoldson

Get Outlook for Android

BARBARA SCHMICH — Jun 15, 2026
Subject: S7-2026-15 Comment From: BARBARA SCHMICH Affiliation: Jun. 15, 2026 My name is Barbara Ostipwko and I am retired. It would be illegal for me to hide, or not disclose my income until the following year. It would help regular Americans make ends meet and save money. Last tax year I received payments from the Windfall elimination repeal. Even though half of those funds were for the prior year, the tax rules compelled me to include all of those funds in one year. I really took a huge hit on taxes. Why can't the same rules apply to individuals as they do for big business and corporations. Why do they get to not disclose income for 6 months?

Sent from my iPhone

Barbara Schulze — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Schulze Affiliation: Jun. 15, 2026 I'm retired and life is hard enough navigating through every day bull ****. Stop trying to tie our hands and making managing our income more difficult.

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barbara scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: barbara scott Affiliation: Jun. 15, 2026 We need to keep quarterly reports or only insiders will have the proper information to make investment decisions. We need more information, not less.

Barbara A. Scott

2804 Glenwood Ave.
Moundsville, WV 26041

Barbara Smallwood — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Smallwood Affiliation: Jun. 15, 2026 I understand the SEC wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. I'm opposed because less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings. I totally disagree. Do Not Make This Change!

B. Smallwood

Sent from my iPhone

Barbara Sutton — Jun 15, 2026
Subject: S7-2026-15 From: Barbara Sutton Affiliation: Jun. 15, 2026 We cannot let another Enron happen. Quarterly reporting is a must! Don't let the corporations get away with theft!

Barbara Weber — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Barbara Weber Affiliation: Jun. 15, 2026 Maintain quarterly reporting

Sent from my iPhone

Barbara Wendland — Jun 15, 2026
Subject: S7-2026-15 From: Barbara Wendland Affiliation: Jun. 15, 2026 Please keep reporting as it is. The working class cannot afford any more theft from corporations!

Barry Dunlevy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barry Dunlevy Affiliation: Jun. 15, 2026 This is purely a fraudulent attempt to steal the opportunity for small investors $$$ while raking in billions of taxpayer dollars to benefit the rich and corporations to make all the money and the not so fortunate to pay which will make the rich richer and the common investor losing wealth by not knowing what is going on with their investments. Do the fair thing and stop the corruption.

Sent from my iPhone

Barry Ellis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Barry Ellis Affiliation: Jun. 15, 2026 Why are you trying to fix something that is not broken? This is innpace to protect investors and should stay as it is.

Barry Jacobson — Jun 15, 2026
Subject: S7-2026-15 From: Barry Jacobson Affiliation: Jun. 15, 2026 We all know that but the rich get richer and we all pay for it. 🤮💰

Becky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Becky Affiliation: Jun. 15, 2026 There is no good reason to change reporting period from 3 months to 6 months.

Becky Martinson, Mayor
Joice IA

Becky Foster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Becky Foster Affiliation: Jun. 15, 2026 Please keep quarterly reports. We need publicly traded companies to continue updating their financial reports (revenue, liabilities, assets, cash flow etc) quarterly for transparency to everyone, not just insiders. This Information is too important for people deciding how a public company is performing, and whether or not to invest in it.

Becky Howell-Adams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Becky Howell-Adams Affiliation: Jun. 15, 2026 Quarterly reports must be maintained. Mutual fund companies already have disenfranchised voting rights. Having semi annual reports makes the change of the investment choices almost impossible to be informed. No semi annual reports reports

Sent from my iPhone
Robert Adams

Becky McLellan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Becky McLellan Affiliation: Jun. 15, 2026 Transparency is key to fighting corruption. This new reporting decision makes me question your motives. We have enough corruption in this country. Quarterly reporting should stay!

Sent from my iPad

Ben Cummings — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ben Cummings Affiliation: Jun. 15, 2026 Dear SEC rules committee

I hope you are doing well.

Regarding the reporting for Ben's Notions, I would like to confirm that we should maintain the current quarterly reporting schedule. While we want to ensure the process remains efficient, our priority is

increasing the accuracy of the data provided. We require more detailed and precise information in these reports to better inform our decisions moving forward.

Please let me know if you have any questions regarding these expectations.

Best regards,
Wayne Cummings

Ben Froehlich — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ben Froehlich Affiliation: Jun. 15, 2026 Please stop letting the weasels win at our expense

Sent from my iPhone

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ben nunley — Jun 15, 2026
Subject: S7-2026-15 Comment From: ben nunley Affiliation: Jun. 15, 2026 Reporting should be quarterly at a minimum. With today's software, it should be monthly.

Get Outlook for Android

Ben Spigener — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ben Spigener Affiliation: Jun. 15, 2026 If you are going to go thru with this madness then obviosly you have no regard for the people you are charged with protecting. Quartely reporting are one of our many protections!!! PERIOD!!!!

Ben Weinstein — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ben Weinstein Affiliation: Jun. 15, 2026 This is a very bad idea that will benefit companies and disadvantage share holders. This is another corrupt act by the Trump administration and I firmly oppose it.

Sent from my iPhone

Ben William Purcell Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ben William Purcell This is bullshit, leave the requirement alone, and go find something useful to do you bureaucratic twattapottomuses.

Benin Lee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Benin Lee Affiliation: Jun. 15, 2026 I'm not in support of of

changing quarterly filing. This creates less confidence within the market as an investor. This creates less of an ability to follow the direction and impact of market changes. As a taxpayer I'm concerned about higher opportunity for fraud to occur with the taxpayer and investors having a delay in options and a delay for the govt to identify fraud.

Sent from my iPhone

BEREL LUTSKY — Jun 15, 2026
Subject: Comment on S7-2026-15 From: BEREL LUTSKY Affiliation: Jun. 15, 2026 I am Berel Lutsky, retired university professor and part owner and board member of a family owned manufacturing firm in Wisconsin. Quarterly reports are essential for a healthy business, even better if they are audited reports. It’s important for managers and shareholders to know exactly what the financial situation is, and be certain th at financial covenants are being maintained. I am on the board of a family owned manufacturing business that has grown from an $80 million/year in business in 2018 to a $205 million/year business this year, and yearly reporting to audited quarterly. We are making better decisions and the family shareholders are reaping the benefits. Publicly held companies need to maintain quarterly reporting- it’s good for business and shareholders.

Sent from my iPhone

Bernadette Crider — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bernadette Crider Affiliation: Jun. 15, 2026 Do not decrease reporting requirements. They were instituted to protect the public and cutting reporting requirements would only serve to hurt the public interest.
Bernadette Trabue Crider
5203 W Regina Lane
Spokane, WA. 99208
Criderstudiodesigns@gmail.com
509-952-8912

Sent from my iPhone

Bernadette Halloran — Jun 15, 2026
Subject: S7-2026-15 From: Bernadette Halloran Affiliation: Jun. 15, 2026 KEEP THE QUARTERLY REPORTING REQUIREMENTS!

Bernie Weber — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bernie Weber Affiliation: Jun. 15, 2026 I critically need to my stock market investments to retain current value, and to appreciate in value for the future! Retain quarterly corporation financial reports !

Bert Personal — Jun 15, 2026

Subject: S7-2026-15 Comment From: Bert Personal Affiliation: Jun. 15, 2026 No.

Sent from my iPhone

Berte Swirczynski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Berte Swirczynski Affiliation: Jun. 15, 2026 Berte Swirczynski As a senior I don't want to wait for 6 months to know how my investments are doing. It's been done quarterly forever and it's worked so please do not pass this.

Sent from my iPhone

Bertha M Soria — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bertha M Soria Affiliation: Jun. 15, 2026 KEEP QUARTELY REPORTS SYSTEM

Bertie — Jun 15, 2026
Subject: S7-2026-15 From: Bertie Affiliation: Jun. 15, 2026 Bertie Simmons, retired, Houston, Texas. It matters bc I know someone who was cheated by HP&P. A company that did the same thing that ENRON did. People in high places can go around the laws that rank and file cant go around.

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beth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: beth Affiliation: Jun. 15, 2026 Keep the transparency of Quarterly reporting. I am in retirement and need to see my statement quarterly to adjust my accounts as needed. My money, my right.

Beth Akins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beth Akins Affiliation: Jun. 15, 2026 Robbery is robbery... And hiding it for 6 months is being complicit in the robbery!

Beth Ann Bailey-Rinkus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beth Ann Bailey-Rinkus Affiliation: Jun. 15, 2026 Keep the reporting in plsce

Sent from my iPhone

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beth bell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: beth bell Affiliation: Jun. 15, 2026 I think this is a terrible idea. The stock market is doing well leave it alone.

Sent from my iPhone

Beth Egyed — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beth Egyed Affiliation: Jun. 15, 2026 Beth Egyed, Entrepreneur, I watch my funds every day with retirement approaching, this is not helpful.

Beth Freeby — Jun 15, 2026
Subject: S7-2026-15 From: Beth Freeby Affiliation: Jun. 15, 2026 Quarterly reporting is better! Keep it that way!
Beth Freeby
Austin, Texas

Sent from my iPad

Beth Gadoci — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beth Gadoci Affiliation: Jun. 15, 2026 Just another way for the corruption to flourish- please put an end to this madness! History will not be kind to those aiding and abetting this scheme.

Beth Gadoci
President, Flatdog Properties llc
Olney, Maryland 20832

Beth Kizhnerman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Beth Kizhnerman Affiliation: Jun. 15, 2026

Beth Messler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Beth Messler Affiliation: Jun. 15, 2026 No, just no. I have spent my life saving for my retirement. Less knowledge is less return. Keep it transparent.

Beth

Beth Robinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beth Robinson Affiliation: Jun. 15, 2026 If it ain't broke, don’t fix it. There are so many problems in this country right now that really DO need attention. Quarterly reporting is working, leave it alone. I am a retired long term investor. Please do not change the system I use to make investment decisions.

Sent from Beth’s iphone

Beth Taylor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Beth Taylor Affiliation: Jun. 15, 2026 I feel compelled to articulate my profound concern and strong disagreement with the proposed initiatives. History offers invaluable, often painful, lessons, and it is crucial that we meticulously examine past precedents to prevent the recurrence of detrimental outcomes. Failure to heed these historical warnings could precipitate widespread instability.

For millions of individuals, their retirement savings represent the culmination of a lifetime of dedicated work, prudent planning, and significant personal sacrifice. These accumulated funds are not merely financial assets; they form the bedrock of their future security, dignity, and ability to afford essential needs and healthcare in their golden years. Any action that jeopardizes these painstakingly built reserves carries the potential for catastrophic, even life-threatening, implications, eroding the fundamental well-being and peace of mind of countless citizens. We must prioritize the long-term financial security of our community and avoid any measures that risk undermining this vital foundation.

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beth422 — Jun 15, 2026
Subject: S7-2026-15 Comment From: beth422 Affiliation: Jun. 15, 2026 We like quarterly reports. We're retired and keeping track of our accounts is very important to us.

Sent from my T-Mobile 5G Device

Betsy E Penson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Betsy E Penson Affiliation: Jun. 15, 2026 As a retired investor, I support quarterly reporting. I prepay taxes quarterly based on projected income. Publicly traded companies should too.
Betsy Penson, retired real estate professional

Betsy Penson
541-979-6430

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betsysherpa — Jun 15, 2026
Subject: Comment on S7-2026-15 From: betsysherpa Affiliation: Jun. 15, 2026 We need quarterly reporting and to eliminate it is to cover up what the reports disclose.

Bette Ann Oppenheim — Jun 15, 2026
Subject: S7-2026-15 From: Bette Ann Oppenheim Affiliation: Jun. 15, 2026 Why fix what is not broken. It is time to focus on the investors and not more protections for the ultra wealthy .

Sent from my iPhone

Bette Evanshine — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bette Evanshine Affiliation: Jun. 15, 2026 I want quarterly statements. Learn from the 1955 experience.

Sent from my iPhone

Bev Southern Girl — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bev Southern Girl Affiliation: Jun. 15, 2026 Quarterly reporting keeps companies from cheating. Stop making it more difficult for consumers to know who to trust!!!

Beverly Blackmon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Beverly Blackmon Affiliation: Jun. 15, 2026 Continue g Frequent reporting not 6 month reporting

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Beverly Buell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beverly Buell Affiliation: Jun. 15, 2026 Keep quarterly reports

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Beverly Jenkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beverly Jenkins Affiliation: Jun. 15, 2026 I think the system we currently have is fine. We need visibility, transparency, and accountability!

Sent from AT&T Yahoo Mail on Android

Beverly McAllister — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Beverly McAllister Affiliation: Jun. 15, 2026 All we ask is that you be fair. KEEP it quarterly and do Not waste another dime on our hard earned funds. From Bob and Bev McAllister. Texas

Tired of all the cheating AND greed.

Don't Mess with my Texas Savings AGAIN

BEVERLY PLETSCH — Jun 15, 2026
Subject: S7-2026-15 Comment From: BEVERLY PLETSCH Affiliation: Jun. 15, 2026 Beverly pletsch, retired from retail banking and family owned business employee and this matters ro me because the scale of theft that occurs and loss businesses report affects their insurance and those increases affect the bottom line. And the bottom line affects stockholders. And stockholders like gains not losses. By extending the reporting on books gives businesses
a chance to make adjustments that would calm the stockholders bur do little to address the issue. We need to know what their actual is vs estimated. No exceptions. Truth in accounting. I say no to the extension

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Beverly Ray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beverly Ray Affiliation: Jun. 15, 2026 I have money invested in stocks and bonds as recommended by my financial adviser. My knowledge about financial market is very limited and I must trust in the laws, rules and regulations set forth by people who understand the system and will do the right thing. My gut tells me, based on the history of abuse by businesses and wealthy people that changing from quarterly to every 6 months reporting will give unscrupulous businesses, banks, entrepreneurs more leeway to ruin my investment holdings and bankrupt my retirement funds.

Sent from my iPhone

Beverly Ray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Beverly Ray Affiliation: Jun. 15, 2026 Beverly Ray, retired
I have money invested in stocks and bonds as recommended by my financial adviser. My knowledge about financial market is very limited and I must trust in the laws, rules and regulations set forth by people who understand the system and will do the right thing. My gut tells me, based on the history of abuse by businesses and wealthy people that changing from quarterly to every 6 months reporting will give unscrupulous businesses, banks, entrepreneurs more leeway to ruin my investment holdings and bankrupt my retirement funds.

Sent from my iPhone

Beverly Richards-Smith — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Beverly Richards-Smith Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As a retiree with two 403(b) employee retirement accounts, I oppose this rule. I am no longer able to put money into these accounts, and I'm concerned that my retirement savings might be ravaged by poor decisions of a company in one of the funds in which my 403(b)s are invested without my knowledge. Quarterly reports allow investors to keep up with the performance of our investments and make adjustments to our portfolios before too much damage has been done. This is especially important for those of us without major investments who are living on withdrawals from our

employee accounts.
Sincerely,
Beverly Richards-Smith

BG Warden — Jun 15, 2026
Subject: S7-2026-15 Comment From: BG Warden Affiliation: Jun. 15, 2026 Allowing corporations extra time to hide and shift funds around works against shareholders, voters, and the US.

Please do not allow this.

Sincerely,

Barbara Gail S Warden
Digital I Generative AI Consulting & Editing
Stowe, VT

Bibliocephalus ~ — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bibliocephalus ~ Affiliation: Jun. 15, 2026 Maintaining Quarterly reporting is critical in this age of AI, 6 months is far too long to maintain proper oversight.

Barbara A Ray
Executive Specialist
Harold Schnitzer Diabetes Health Center

Bibliocephalus ~ — Jun 15, 2026
Subject: S7-2026-15 Comment: Maintain Quarterly reporting! From: Bibliocephalus ~ Affiliation: Jun. 15, 2026 Maintaining Quarterly reporting is critical in this age of AI, 6 months is far too long to maintain proper oversight.

Frankly, in this technological day and age we should be instituting 30 or 60 day interim reporting, not extending the window even further.

I implore you to resist the pressure of the corporations pushing for this.

BA Ray

Sr Executive Specialist
Harold Schnitzer Diabetes Health Center
Portland, Oregon

Bibliocephalus ~ — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bibliocephalus ~ Affiliation: Jun. 15, 2026 Maintaining Quarterly reporting is critical in this age of AI, 6 months is far too long to maintain proper oversight.

Barbara A Ray
Executive Specialist
Harold Schnitzer Diabetes Health Center
Portland, OR 97214

Bibliocephalus ~ — Jun 15, 2026
Subject: S7-2026-15 Comment: Keep Quarterly Reporting From: Bibliocephalus ~ Affiliation: Jun. 15, 2026 Maintaining Quarterly reporting is critical in this age of AI, 6 months is far too long to maintain proper oversight.

If anything, in the age of AI assisted trading, we should consider shorter intervals of reporting.

Please resist the corporations pushing for this.

Barbara A Ray
Executive Specialist
Harold Schnitzer Diabetes Health Center

Bibliocephalus ~ — Jun 15, 2026
Subject: S7-2026-15 Maintain Quarterly Reporting From: Bibliocephalus ~ Affiliation: Jun. 15, 2026 Maintaining Quarterly reporting is critical in this age of AI, 6 months is far too long to maintain proper oversight.

If reporting changes are made they should increase transparency, not limit it further.

On behalf of ordinary Americans trying to be fiscally responsible and plan for their futures, please resist the corporations advocating for a 6 month reporting interval.

Barbara A Ray
Executive Specialist
Harold Schnitzer Diabetes Health Center

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bigpinkflamingo a — Jun 15, 2026
Subject: S7-2026-15 Comment From: bigpinkflamingo a Affiliation: Jun. 15, 2026 I want information and being kept up to date- not this kind of secrecy

Yahoo Mail: Search, Organize, Conquer

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bigpinkflamingo a — Jun 15, 2026
Subject: S7-2026-15 Comment From: bigpinkflamingo a Affiliation: Jun. 15, 2026 This is absolutely a no for me.

Yahoo Mail: Search, Organize, Conquer

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bill adams — Jun 15, 2026
Subject: S7-2026-15 Comment From: bill adams Affiliation: Jun. 15, 2026 Keep Quarterly reporting!! anything less is an invitation for illegal activities!!

Bill and/or Mary Kaye Raddatz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill and/or Mary Kaye Raddatz Affiliation: Jun. 15, 2026 Keep quaryerly reporting . Why? More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?
William L. Raddatz
4815 Garden Trail Colorado Springs, CO 80918

Sent from Proton Mail for Android.

Bill Bauer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Bauer Affiliation: Jun. 15, 2026 Cyril Bauer,councilman, Village of Mogadore,Ohio. A return to the reporting methods of 1955 would not benefit the United States public. To do so is extremely ill advised. It would be devastating to many of our retirement accounts. This can not be allowed as so many have too little saved as is. Actions such as this must be considered irresponsible if not criminal. Do not allow this disastrous policy to be implemented.

Sent from my iPhone

Bill Berg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Berg Affiliation: Jun. 15, 2026 keep the reports quarterly

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Bill Berg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Berg Affiliation: Jun. 15, 2026 keep the reports quarterly

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Bill Colburn — Jun 15, 2026
Subject: S7-2026-15 From: Bill Colburn Affiliation: Jun. 15, 2026 Stay with quarterly reports so we as shareholders know what's happening with companies in which we've invested - what's going well, and what's going badly. Your plan gives a green light to the next Enron, to the next crooked and/or incompetent board, frankly the next Spacex, to rip us all off, destroying public trust in public corporations and the market. Don't do this!

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bill davis — Jun 15, 2026
Subject: S7-2026-15 Comment From: bill davis Affiliation: Jun. 15, 2026 Leave quarterly reporting.

Sent from my iPhone

Bill Downey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Downey Affiliation: Jun. 15, 2026 In the age of computers it behooves us to make the most of all the available data. No good will be the result if semiannual reports replace the quarterly.

Regards,

Bill Downey
lzdp9g@gmail.com
Dayton Ohio 45459

Bill D'Innocenzo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill D'Innocenzo Affiliation: Jun. 15, 2026 Please keep the current requirement for quarterly reporting. This level of transparency is critical to provide investors timely information on performance and holds businesses accountable.

-Bill
——-
Sent from my iPhone

Bill D'Innocenzo
bill@dinnocenzo.com
+1 339 206-1229

Bill Haskell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Haskell Affiliation: Jun. 15, 2026 SEC,
Please do not changes the rules on quarterly reporting. I am nearing retirement and struggling financially. Such a change as proposed may take years off of my retirement fund.

Thank you,
William Haskell,
Program Manager,
Morgan Hill, California

Bill Haskins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Haskins Affiliation: Jun. 15, 2026 Current reporting allows investors to make timely assessments of company performance and adjust accordingly. A change to semi annual will reduce that information by half leading to less accountability to shareholders.

Maintain the current quarterly system.

Regards

William M Haskins Jr

From my iPhone

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bill horn — Jun 15, 2026
Subject: S7-2026-15 Comment From: bill horn Affiliation: Jun. 15, 2026 Quarterly reporting? It should be monthly. Fail to disclose for 6 months? Guess corporate debt will need to pay double the interest rate for the new "lack of disclosure risk", and should move dividends payouts to a monthly schedule.

Thanks.

Get Outlook for Android

BILL IRELAND — Jun 15, 2026
Subject: S7-2026-15 Comment From: BILL IRELAND Affiliation: Jun. 15, 2026 Keep it the way it is

that’s the only way to protect from cheating and hearting the people

Sent from my iPhone

Bill Kay — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Kay Affiliation: Jun. 15, 2026 Set up for fraud…don’t be fools!

Sent from my iPad

Bill L — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill L Affiliation: Jun. 15, 2026 In an age when much of the burden of reporting is electronic, the is no reasonable argument for abandoning quarterly reporting. Don’t change the rule.

Sent from my iPhone

Bill Moody — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Moody Affiliation: Jun. 15, 2026 KEEP QUARTERLY REPORTING !!!!

Bill Mumford — Jun 15, 2026
Subject: S7-2026-15 From: Bill Mumford Affiliation: Jun. 15, 2026 Don’t let them legally steal.

Sent from my iPhone 12

Bill Oram — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Oram Affiliation: Jun. 15, 2026 This is simply wrong

Sent from my iPhone

Bill Parker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Parker Affiliation: Jun. 15, 2026 Keep quarterly reports, and maintain some integrity!

Bill Salomone — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Salomone Affiliation: Jun. 15, 2026 The savings to do this are not worth the risk. As a retired CPA, Corporate auditor, I know the value of quarterly reporting. It

establishes the need for good internal controls as it forces a need to have people be aware of what is transpiring in the
company as it is happening, not after the fact. Learning of events too late, leads to waste, errors and potential frauds and coverups.
Sincerely, William J Salomone

Sent from my iPhone

Bill Schweiker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Schweiker Affiliation: Jun. 15, 2026 Keep the reporting quarterly. No reason not too and it's better for investors

Yahoo Mail: Search, Organize, Conquer

Bill Shalley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Shalley Affiliation: Jun. 15, 2026 Quarterly reporting has kept companies honest. Do not change now!

Bill Signorini — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Signorini Affiliation: Jun. 15, 2026 Please do not allow companies to hide their books for 6 months. Please retain the current quarterly reporting. This allows ordinary investors to know what is happening with a company not just insiders.

William Signorini
42 Evening Shade Drive
Weaverville, NC 28787

Bill Slusky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bill Slusky Affiliation: Jun. 15, 2026 I am not for removing any regulations on big business. Ever. And support any regulations on any business that makes corporations more fiscally transparent.

Sent from my iPhone

Bill Taylor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bill Taylor Affiliation: Jun. 15, 2026 I do not support making changes to reporting from quarterly to semi annual.

William Taylor
4091 Pompton Ave

Elgin, IL 60124
Sent from my iPhone

BillBrooks _ — Jun 15, 2026
Subject: S7-2026-15 Comment From: BillBrooks _ Affiliation: Jun. 15, 2026 KEEP QUARTERLY REPORTING’

Sent from my iPhone

Billie Carroll — Jun 15, 2026
Subject: S7-2026-15 Comment From: Billie Carroll Affiliation: Jun. 15, 2026 I want to continue to receive the required quarterly statements in order to keep track of my investments, that I depend on. Billie Carroll, retired

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Billie Hayes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Billie Hayes Affiliation: Jun. 15, 2026 Billie Hayes, retired. Oklahoma. Age 82. I have one chance to make my retirement income last till I die. If I can't do that, I die broke. Broke is equal to dying hungry, cold/ hot, homeless.

Billie Kasper — Jun 15, 2026
Subject: S7-2026-15 Comment From: Billie Kasper Affiliation: Jun. 15, 2026 My name is Billie Kasper. I own a small business. Quarterly reporting is essential for large financial companies to ensure transparency in their dealings that affect consumers and companies like mine. Do not get them opportunity to hide less than best practices.

Binal Nasit — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Binal Nasit Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. It is bad for retail investors to not have information available to them while insiders and institutional investors have the information. These are publicly traded companies and everyone should have the information to make better decisions rather than a select few.

BJ Deal — Jun 15, 2026
Subject: S7-2026-15 Comment From: BJ Deal Affiliation: Jun. 15, 2026 With the amount of money in question, SEC reporting should be daily! Too much fraud and the opportunity for great investor loss. If only we were all honest, starting with Congress.

Do not extend SEC reporting even one day!

B.J. Deal
Deal Realty & Property Management LLC
919-661-0978
Bjdeal@dealrealty.com Or bjdeal46@gmail.com

Black sheep — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Black sheep Affiliation: Jun. 15, 2026 Dö not make the change!!

Blaine Snyder — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Blaine Snyder Affiliation: Jun. 15, 2026 This must not be allowed

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Blake Fields — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Blake Fields Affiliation: Jun. 15, 2026 Please do not reduce or roll back regulatory requirements. This will weaken our economy and harm Americans across the country.
Blake Fields, MHA, BSN, RN
Nurse clinician
Evanston IL

Blake Fields

Blue Bird — Jun 15, 2026
Subject: S7-2026-15 Comment From: Blue Bird Affiliation: Jun. 15, 2026 That is a calculated disadvantage to everyone except the privileged who have money to make more money.

Stop big business corruption.. even if it been made legal it's still corrupted

Regards
Charlene Pray

Bob & Bonnie Browne — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bob & Bonnie Browne Affiliation: Jun. 15, 2026 Quarterly statements are a must!
Making them available yearly or even twice a year does the public no favors, absolutely none!

Bonnie Browne

Bob Adjemian — Jun 15, 2026
Subject: S7-2026-15 From: Bob Adjemian Affiliation: Jun. 15, 2026 Big business is too powerful already and too selfish for the good of the country or it's citizens. They lack accountability and have too much power over government. We must keep the quarterly accounting.

Robert ADJEMIAN
Manager
Los Angeles CA 90068

Bob Awkerman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bob Awkerman Affiliation: Jun. 15, 2026 Explain to me why a 50 year method of keeping investors informed by providing transparency suddenly has to be reduced by half. In today's national climate, it sounds very suspicious.
Robert W. Awkerman
Principal Engineer (Retired)

Sent from my iPad

Bob Bellino — Jun 15, 2026
Subject: S7-2026-15 From: Bob Bellino Affiliation: Jun. 15, 2026 There was a reason that quarterly reporting was included in Sarbanes- Oxley and that reason has not changed. Simple as that.
Keep the Quarterly Reporting Requirements for compliance.
Thank you,
Robert Bellino
Santa Rosa, CA
Investor

Bob Cantwell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bob Cantwell Affiliation: Jun. 15, 2026 Robert Cantwell
Retired
Cos Cob, CT

To whom it may concern,
The proposed sec rule change for voluntary quarterly reporting is bad for the public and the economy in several ways.

1. Reduced Transparency and "Information Blackouts" Longer gaps: Investors must wait six months instead of three to see official, un-audited financial health metrics. Hidden problems: Struggling companies can hide deteriorating financial conditions or operational failures for much longer before disclosing them. Delayed reactions: Market participants cannot adjust their strategies in real-time,

increasing the risk of sudden, painful stock price crashes when bad news is finally revealed.

2. Advantages for Insiders and Sophisticated Investors Information asymmetry: Corporate insiders (executives and board members) will hold a massive informational advantage over the public for extended periods. Unfair edge: Large institutional investors with direct corporate access or advanced data-scraping tools can easily outmaneuver everyday retail investors who rely strictly on public filings. Insider trading risks: The temptation and opportunity for opportunistic insider trading increase when material information remains non-public for half a year.

3. Increased Market Volatility Speculation spikes: Without official quarterly data, the market will rely heavily on rumors, unofficial leaks, and analyst guesswork. Violent price swings: When semiannual reports are finally released, the massive accumulation of six months' worth of data will cause much larger, more volatile stock price swings.

4. Voluntary Disclosures Lack Legal Teeth Earnings releases vs. filings: While companies can still put out voluntary quarterly earnings releases, these do not carry the same legal weight as formal SEC filings. Fewer protections: Voluntary releases do not require formal CEO/CFO certifications under the Sarbanes-Oxley Act, making them less reliable and harder to legally challenge if they are misleading. Selective sharing: Companies might choose to share good quarterly news voluntarily but remain completely silent if they have a bad quarter.
Thank you,

Bob Cantwell
203-962-3670

Bob Huddle — Jun 15, 2026
Subject: S7-2026-15 From: Bob Huddle Affiliation: Jun. 15, 2026 The quarterly report requirement helps keep investors informed as to how the company is actually doing. A lot can happen when signed reports are required less often.

Sent from my iPhone

Bob Mattie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bob Mattie Affiliation: Jun. 15, 2026 Personally I think your disclosure period should be monthly. Thirty days is more than enough time to get into trouble. But quarterly is way better than six months. Do not change it.

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bob p — Jun 15, 2026
Subject: S7-2026-15 Comment From: bob p Affiliation: Jun. 15, 2026 Robert Prah, retired. I want to continue to follow a company’s performance and believe that ending the quarterly reporting requirement can cause unnecessary financial loss.

Bob Roman — Jun 15, 2026

Subject: S7-2026-15 From: Bob Roman Affiliation: Jun. 15, 2026 Stop the corruption of the Trump Appointees to all Agencies. Quit the CEO TAKEOVERS.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Bob Smith — Jun 15, 2026
Subject: File No. S7-2026-15 From: Bob Smith The reporting number of public-company reports should remain at four times a year

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bob timmerman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: bob timmerman Affiliation: Jun. 15, 2026 Sounds like a stupid idea

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Bob Waybright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bob Waybright Affiliation: Jun. 15, 2026 Anytime anyone wants to reduce reporting it's because they have something to hide. Probably fraud in most cases. I would like to see the reporting increased to monthly.

Bob Waybright

Bob Wickham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bob Wickham Affiliation: Jun. 15, 2026 Do not allow this to happen. It's a quick way for investors to loose money because of trickery.

Robert Wickham, M.S.

Bobbi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bobbi Affiliation: Jun. 15, 2026 Enough! These companies need constant oversight to ensure accountability and transparency. It needs to remain as a quarterly reporting!

Sent from my iPhone

Bobbi Temres — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bobbi Temres Affiliation: Jun. 15, 2026 My name is Anita Temres

I'm a widowed senior citizen and I still work full time
I rely on my investments performance to remain manageable so I don't lose my life savings.

Don't allow this to happen. You must protect us. The little guys. We cannot take another hit. Vote no.
Bobbi Temres

Bobbie Moser — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bobbie Moser Affiliation: Jun. 15, 2026 I urge the SEC to maintain quarterly reporting by US companies. Such transparency has been proven to benefit investors for over 50 years. Don't change this reporting frequency now.

Barbara Moser, retired, Vermont citizen

Bobby Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bobby Jones Affiliation: Jun. 15, 2026 Jillane C Jones, subcontracts administrator. Keep Sec reporting at every 3 months. Companies are accustomed to that time frame and no need to change. Companies are already very deliberate at pushing or pulling data into one or the other periods so they can make their quarterly numbers. No company just lets the numbers fall naturally. There is always manipulation.

Sent from my iPhone

Bobby Martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bobby Martin Affiliation: Jun. 15, 2026 Don’t bend over for the crooks ,we the people need transparency and honesty that’s whats important, not helping crooks hide there misguided attempts for long periods causing bad business practices and others to be caught in there demise . Thanks for the time reading
Bobby Martin

Sent from my iPhone

Bolshevik Madrid — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bolshevik Madrid Affiliation: Jun. 15, 2026 Quarterly reports are hardly enough. Please continue with them or increase them!

Bonnie A Lake — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bonnie A Lake Affiliation: Jun. 15, 2026 Please do not complete this proposed change. This is thievery. Please allow the average American to make the money they need to live.

Bonnie Lake

"Be kinder than necessary, for everyone you meet is fighting some kind of battle."

Bonnie Buckley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bonnie Buckley Affiliation: Jun. 15, 2026 I would like to receive my reports quarterly. The last time reports were issued only twice a year resulted in a downturn for investments. I rely on my investments for maintaining my living now that I am retired.

Bonnie Buckley
Retired
Illinois

Get Outlook for iOS

Bonnie Dixon-Tribou — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bonnie Dixon-Tribou Affiliation: Jun. 15, 2026 What the actual *3ll??? So the Trumpkins pets can hoard even more of the American and foreign country's wealth. NO NO NO NO!!! What is happening when Americans don't count and have no opportunity unless they are already millionaires?? Is this what all those servicemen and women have fought and died for??? NO NO NO!!!

Sent from my iPhone

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bonnie grant — Jun 15, 2026
Subject: S7-2026-15 Comment From: bonnie grant Affiliation: Jun. 15, 2026 Dear Sir/Madam,

As a retired factory worker, Bonnie Grant, I have witnessed firsthand the profound importance of clarity and accountability in all sectors of our society. This conviction has only deepened with age, leading me to firmly believe that absolute transparency is not merely a preference, but a fundamental necessity for a healthy and equitable system.

My own grandson, for example, participates in the stock market – a complex arena where information, or the lack thereof, can dramatically impact individual livelihoods. While he navigates this landscape successfully enough, his experience underscores a critical point: without full disclosure and open access to data, the playing field becomes uneven, and opportunities for manipulation increase.

This isn't just about financial markets; it's about the very fabric of our democracy. Every American citizen, myself included, possesses an inherent right to understand the mechanisms and decisions that govern our collective future. We deserve to clearly see how systems operate, how policies are formed, and how public resources are managed. When information is obscured or withheld, trust erodes, and the foundational principles of fairness and justice are compromised.

Therefore, I unequivocally stand against any measure or practice that diminishes public transparency. I advocate strongly for policies that empower citizens with full and unfettered access

to information, ensuring that all processes are open to scrutiny. My voice, and my vote, will always be cast in favor of maximum openness and accountability.

Bonnie Gustow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bonnie Gustow Affiliation: Jun. 15, 2026 We are retired and rely upon our investments to live. Keep the books open to ensure that companies keep their integrity

Yahoo Mail: Search, Organize, Conquer

Bonnie Hudson — Jun 15, 2026
Subject: S7-2026-15 From: Bonnie Hudson Affiliation: Jun. 15, 2026 Enron taught us a lesson. Some aspects we have already forgotten; quarterly reporting is needed! Do not change it.

"We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented." EILIE WIESEL

Bonnie Martin Cornish — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bonnie Martin Cornish Affiliation: Jun. 15, 2026 Bonnie & Rich Cornish Carnegie Pa. Retired. Please do not pass this semi annual law. We cannot afford to lose half of our savings as Senior citizens Thank you

Sent from my iPhone

Bonnie Moore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bonnie Moore Affiliation: Jun. 15, 2026 Please do not block the public from knowledge that helps them make decisions to improve their own financial and investing decisions. Our country's financial health depends on families' financial health- and individuals being able to understand at least as well as we have in the past what is happening with companies and their stocks.

KEEP QUARTERLY REPORTING IN PLACE!

Bonnie B Moore
Instructor for Utah State University

Sent from my iPhone

Bonnie Nickol — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bonnie Nickol Affiliation: Jun. 15, 2026 Maintain quarterly reporting for transparency and a stronger economy for everyone.

Bonnie Nickol
Retired, philanthropy volunteer and member Boards of Trustees, artist

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Bonnie Powell Founder and director of HealthTracks, a four stage rehabilitation programs for cardiac and pulmonary patients and hospital wellness/community health. — Jun 15, 2026
Subject: File No. S7-2026-15 From: Bonnie Powell Comment attached

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BRAD BODWAY — Jun 15, 2026
Subject: Comment on S7-2026-15 From: BRAD BODWAY Affiliation: Jun. 15, 2026 This is not an option for today's market, leave it quarterly please. Older methods should stay in the past on this one.

Brad Cate Member of The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Brad Cate If the cost of creating a quarterly report is to costly to the organization then something is wrong. Quarterly reports are necessary for those who are invested in the viability of these organizations. Please stay with Quarterly reporting.

Brad Dick — Jun 15, 2026
Subject: S7-2026-15 From: Brad Dick Affiliation: Jun. 15, 2026 "We" solved the last financial crisis, caused by lax reporting rules and greed, at great cost. Here is history repeating itself. Keep the rules!!

Yahoo Mail: Search, Organize, Conquer

Brad Evans — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brad Evans Affiliation: Jun. 15, 2026 The SEC is supposed to PROTECT INVESTORS.
No to Bi-annual reporting.

Maintain Quarterly reporting as a listing requirement!

Brad Evans

Brad Larkey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brad Larkey Affiliation: Jun. 15, 2026 All financial reporting

should be kept quarterly. Period

Yahoo Mail: Search, Organize, Conquer

Bradley Wright Individual Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Bradley Wright I am 1000% opposed to creating an allowance for companies to conduct semiannual financial reporting rather than quarterly reporting. This change creates an unquantifiable negative impact on the ability of shareholders and investors to understand the businesses they hold stock in or are considering investing in. The only way to measure it is that when a quarterly report was previously due and could guide for the next 3 months, because of current reports, there will be none. No information, no guidance, no transparency to owners and stockholders for another 3 months. Literally, half of the time we previously had information, we now have only "guesses". The negative impact to the individual investor and the stockholders literally cannot be measured. The SEC should be promoting the greatest level of transparency, not decreasing it by 50%.

Bran Lo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bran Lo Affiliation: Jun. 15, 2026 Leave it alone it needs to be the way it is you're just trying to make it easier for people to Rob us which is ridiculous

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Brandon and Kathy Blackwood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brandon and Kathy Blackwood Affiliation: Jun. 15, 2026 Investing should be transparent to all parties involved. I disagree with not revealing financial statements for any period of time.

Brauner Samantha — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brauner Samantha Affiliation: Jun. 15, 2026 If we switch to semiannual reporting I will move my money to foreign markets, as I’m sure many others will.

Samantha Brauner
Attorney
Eugene, OR

Sent from my iPhone

Brenda — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brenda Affiliation: Jun. 15, 2026 Absolutely need quarterly reporting

Sent from my iPad

Brenda — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brenda Affiliation: Jun. 15, 2026 Brenda Brown, Senior Manager
Quarterly reporting is needed to ensure that investors have a good understanding of a company's financial performance. Moving it to every six months blurs that picture; the only reason to do this is to allow bad actors more time to hide issues that would trigger changes in their stock value. The SEC has an obligation to the investing public to continue to require quarterly reporting or risk investors losing confidence in the United States stock markets.

Sent from my iPhone

Brenda Alaia — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brenda Alaia Affiliation: Jun. 15, 2026 Keep the reporting period quarterly. This matters affects financial integrity.
Brenda Alaia
LPC

Sent from my iPad

Brenda Burkholder — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Burkholder Affiliation: Jun. 15, 2026 The system works. Please leave it as it is.

Brenda H. Burkholder
McGaheyville, VA 22840
(540) 421-0050

Brenda Hawkins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Hawkins Affiliation: Jun. 15, 2026 Keep quarterly repotting!! It is vital for the health of our economy.

Brenda Jarman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Jarman Affiliation: Jun. 15, 2026 Te
Reporting is the only way to keep companies honest

Sent from my iPhone

Brenda Jones — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Jones Affiliation: Jun. 15, 2026 I urge you not to move backwards. Clearly we've already been down this path and it caused less transparency, lower returns and valuations, and it doesn't give investors enough time to react to changes. I use the quarterly reports to manage my retirement savings and by moving to semi annual reporting you will likely diminish the funds I have to live on. My name is Brenda Jones, my email is Bjones21434@outlook.com. I am 64 years old, a retired Federal employee. Please, I implore you to put people first and continue to require corporations to report quarterly. Make no mistake, they will continue compiling this data and use it privately to make decisions so all a change would do is allow them to secret critical information from investors.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Brenda Karr — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brenda Karr Affiliation: Jun. 15, 2026 I don't want reporting to go to every six months. I want it to stay quarterly because I believe that helps to keep things on the up and up. It would be easier for a company to hide things with a longer reporting window. Do not approve this!
-Brenda Karr, Retail Investor.

Sent from my iPhone

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brenda kolb — Jun 15, 2026
Subject: Comment on S7-2026-15 From: brenda kolb Affiliation: Jun. 15, 2026 Brenda, Property Management, Oklahoma…
We need transparency so we NEED quarterly reporting! Stand up for the little guys for once. The everyday people that make the world go round !

Sent from my iPhone

Brenda McWilliams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda McWilliams Affiliation: Jun. 15, 2026 Less reporting translates to less transparency. Keep the reporting quarterly. It's good for the market and the public.

Sent from my iPhone

Brenda Peake — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Peake Affiliation: Jun. 15, 2026 We cannot afford to lose money with inflation at an all time high....and, gas prices do high. NO TO THIS! Brenda Peake

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Brenda Shaw — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brenda Shaw Affiliation: Jun. 15, 2026 Please maintain quarterly reporting. It keeps things running smoothly and my money safer and accounted for. I do not see a need to change things and lose like we did the last time you did this, especially not with things like they are going in today's environment.

Brenda Shaw

Brenda Steele — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brenda Steele Affiliation: Jun. 15, 2026 I pay my taxes quarterly, so should all businesses!
Brenda Steele, retired, and tired of paying for loopholes for others!

Brent & Stacie Meredith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brent & Stacie Meredith Affiliation: Jun. 15, 2026 I do not agree with changing to a 6-month reporting period. If anything, it would be helpful for companies to be more transparent, not less. Waiting 6 months to see a potential trend start and 6 months to a year more to confirm it is not a viable way for investors to have confidence in investing in publicly traded companies. Financial companies with access to management and providing funding for upcoming needs will have clear insights into what is happening and will have an unfair advantage on whether to invest or divest their holdings that regular investors would not have. It gives significant power to Wall street and takes it from the small investor who needs better information than the talking heads on TV and social media guessing why a stock is going up or down based on market movements without data to check and analyze to determine the validity of what is said. There is too much potential for misuse and stock manipulation through rumor and innuendo with such long reporting periods.

There may be benefit to changing from quarterly reporting for some items to a longer period that are inappropriately causing trading issues because of short term seasonal factors like inventory turns but top line free cash flows, debts and purchase of assets, return on equity or assets, and things that show a companies overall health and growth need to be reported. Allowing companies to make projections on a 6 month basis may be acceptable because too many people/financial analysts focus on making or missing those projections by a few cents (depending on the size of a company) to determine whether a stock is good or not does not make sense to me.

Brent Meredith

Brent Anderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brent Anderson Affiliation: Jun. 15, 2026 Keep reporting set the Quarterly, to change it would be regressive in many ways that benefit no one.

Brent Anderson.
Alabama.

Sent via the Samsung Galaxy S25 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Brent Grolla — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Brent Grolla Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This move would be detremental to nearly every shareholder, as it would virtually eliminate the information needed to make informed investment decisions.

Brett Husebye — Jun 15, 2026
Subject: S7-2026-15 From: Brett Husebye Affiliation: Jun. 15, 2026 If you get Rid of quarterly Reporting they will come for you. You are all traitors and the blinders are off.

Selina Kyle: There's a storm coming, Mr. Wayne. You and your friends better batten down the hatches, because when it hits, you're all gonna wonder how you ever thought you could live so large and leave so little for the rest of us.

Sent from my iPhone

Brewster Merrill — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brewster Merrill Affiliation: Jun. 15, 2026 Walter B Merrill
Retired Sales and Marketing Exec
Denver Colorado.
No changes to quarterly reporting. Gives the small investor a chance to keep up with a companies financial health.

Sent from my iPhone

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bri27guy — Jun 15, 2026
Subject: S7-2026-15 Comment From: bri27guy Affiliation: Jun. 15, 2026 These are PUBLIC companies. If you pass this then they are private companies for 6 months then public after that. It would cause me to remove all my money from the market.

Sent from my iPhone

Brian Anderson — Jun 15, 2026

Subject: S7-2026-15 Comment From: Brian Anderson Affiliation: Jun. 15, 2026 My name is Brian Anderson and I worked in the investment banking industry for the final third of my professional life. I have been an active investor in equities for the past quarter century. I strongly believe that publicly traded corporations should continue to be required to make audited quarterly statements. Even now, far too much bad news is only revealed at the last possible moment. If those moments are half a year apart it will only make things worse. We need timely updates to stay on top of the financial health of our investments. The current reporting rules should stay in place.

Brian Burke — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brian Burke Affiliation: Jun. 15, 2026 Brian Burke, retired, Webster, NY

Companies should report QUARTERLY, not semiannually for the following reasons.

1. Greater transparency for investors
* Quarterly reports give investors a regular look at a company's sales, profits, debt, and other important developments.
* Waiting six months between reports would leave investors with less information and could make it harder to assess how a company is performing.
2. Helps prevent surprises and market volatility
* When information is released every three months, problems and successes are disclosed more gradually.
* With only two reports per year, investors might receive six months' worth of news all at once, potentially leading to larger stock price swings and more market uncertainty.
3. Improves management accountability
* Quarterly reporting forces company executives to regularly explain their results and answer questions from investors and analysts.
* More frequent reporting can discourage management from allowing problems to go unaddressed for long periods and gives shareholders more opportunities to evaluate leadership performance.

Brian Carroll — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brian Carroll Affiliation: Jun. 15, 2026 It's looking like the Stolen Equity Commission

Sent from my iPhone

Brian Evans — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Brian Evans Affiliation: Jun. 15, 2026 Do not change reporting back. Transparency built our economy

Sent from my iPhone

BRIAN GAUDET — Jun 15, 2026
Subject: Comment on S7-2026-15 From: BRIAN GAUDET Affiliation: Jun. 15, 2026 No.. keep it as

is.

Sent from my iPad

Brian Gingras — Jun 15, 2026
Subject: S7-2026-15 From: Brian Gingras Affiliation: Jun. 15, 2026 Keep the reporting requirement quarterly!

Sent from my iPhone

Brian Humphrey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brian Humphrey Affiliation: Jun. 15, 2026 I own several Monthly Dividend payers. Quarterly reporting keeps me up to date on any Corporate transactions. Moving to a 6 month reporting action would halve/severely limit my decision making process on when/what to buy or sell next.

Brian R. Humphrey
"Somewhere in America!"

Brian Klein — Jun 15, 2026
Subject: File No. S7-2026-15 From: Brian Klein Dear Secretary Countryman, I am writing as an individual retail investor to express my strong opposition to the Commission's proposal to allow public companies to opt out of quarterly reporting in favor of a semiannual cadence. At 47 years old, I have spent decades building and managing my personal investments. From my perspective, this proposal does not serve the public interest or protect ordinary investors. Instead, it serves to benefit corporate executives at the direct expense of transparency and market integrity. Quarterly reporting has been the bedrock of the U.S. financial system since 1970 for a reason: it keeps the playing field fair. Extending the mandatory reporting window to six months will create a massive information vacuum. Corporate insiders and institutional investors with direct access to management will always find ways to gauge a company's health, but everyday retail investors rely entirely on timely, standardized public disclosures to make informed decisions. Reducing the regulatory floor to semiannual reporting will not eliminate the need for quarterly data; it will simply ensure that the public is the last to see it. It increases the risk of insider trading, heightens market volatility when six months of data is suddenly dumped at once, and severely degrades the transparency required to hold public companies accountable. The SEC's primary mission is investor protection and maintaining fair, orderly, and efficient markets. This proposal violates that mission by prioritizing corporate convenience over public transparency. I urge the Commission to reject this proposal and maintain mandatory quarterly reporting. Sincerely, Brian Klein Columbus, Ohio

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Brian Long — Jun 15, 2026
Subject: File No. S7-2026-15 From: Brian Long Six months doubles the already large amount of

insider trading

Brian Pierce — Jun 15, 2026
Subject: S7-2026-15 From: Brian Pierce Affiliation: Jun. 15, 2026 Show no leniency to these crooks. Any reduction in sentences suggests complicity. Is that what you want?

Brian K. Pierce

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"The arc of the moral universe is long, but it bends toward justice."
-Dr. Martin Luther King, Jr.

Brian Richards — Jun 15, 2026
Subject: File No. S7-2026-15 From: Brian Richards To the Securities and Exchange Commission: I am writing to comment on File No. S7-2026-15, the proposed rule amendments that would allow public companies to satisfy interim reporting obligations through semiannual rather than quarterly disclosures. I am a private individual investor, and I am writing in opposition to this proposal. I want to acknowledge that the SEC's stated concern about short-termism in corporate America is legitimate. Executives who sacrifice long-term value to meet a quarterly earnings target are a real problem worth addressing. My objection is not to the diagnosis but rather to the remedy. The evidence does not support the theory that quarterly reporting causes short-termism. A CFA Institute Research Foundation study examined the United Kingdom's experience with mandatory quarterly reporting, which was required starting in 2007 and then dropped in 2014. Researchers tracked corporate investment levels before and after each regulatory change and found no statistically significant difference either way. Companies that stopped reporting quarterly did not invest more in the long term. The drivers of short-termism -- executive compensation structures, board composition, incentive misalignment -- were unchanged by reporting frequency. What quarterly reporting does affect is the quality of information available to individual investors. Quarterly filings are standardized, certified, and directly comparable across companies and time periods in ways that episodic 8-K disclosures are not. There is a meaningful difference between a company voluntarily flagging a material event and a company being required to provide a comprehensive financial picture on a regular schedule. Cutting that cadence in half doubles the information gap between corporate insiders and the individual investors who own their stock -- and it is likely that the smallest, least-covered companies where that gap will widen the most. I believe this proposal moves in the opposite direction of Regulation Fair Disclosure, which required companies to share material information with all investors simultaneously rather than selectively. Reg FD said more information, more fairly shared. This proposal says less information, less often. I do not believe that serves the interests of individual investors or the integrity of public markets. I respectfully urge the Commission not to adopt this rule. Sincerely, Brian Richards

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Brian Schill — Jun 15, 2026
Subject: S7-2026-15 From: Brian Schill Affiliation: Jun. 15, 2026 Quarterly reporting maintains accountability among executives and also helps shareholders make informed decisions about their investments.

Sent from my iPhone

Brian Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brian Smith Affiliation: Jun. 15, 2026 This is obscene! We need more accountability, not less. Enough of this welfare for the rich!

Brian Smith

Brian Welch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brian Welch Affiliation: Jun. 15, 2026 Insiders shouldn't be allowed to hide their books at all. This is unfair to other investors and must never be permitted.

Brian K. Welch

Sent from my iPhone

Brian White — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Brian White Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Lowering the visibilty and transparency of companies publicly traded is in no one's best interest except the companies themselves and insiders. This erodes retail investor trust in the stock market itself and punishes us for not working on wall street or for one hedge find or another. These crooks already manipulate and rig the game against us as retail investors, you are going to make it easier. Please do not worsen the gap by removng these quarterly reporting requirements. Do not take away my ability to look under the hood and check on my investments thoroughly and on a regular basis. You open the door for shenanigans and more schemes to take money from the poor and give it to the rich. It is bad enough already. Please do not make it worse.
-Brian White

Brianna Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brianna Miller Affiliation: Jun. 15, 2026 I rely on quarterly reporting to make informed decision on my retirement investments. With reporting being only every six month, it could allow for unfair advantage for corporate insiders. "Optional" choice for companies to opt in are often the companies whose investors need more frequent updates. The other companies who choose not to opt in are not being transparent and accountable to their investors. The savings for these big corporations are not worth the cost and loss to me as an investor.

Sent from my iPhone

Brittany Bagnato — Jun 15, 2026
Subject: S7-2026-15 Comment From: Brittany Bagnato Affiliation: Jun. 15, 2026 The public deserves quarterly reporting and transparency. Do not make the change to every 6 months.

Sent from my iPhone

Brittany Spielman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Brittany Spielman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am a woman with a single job, no large companies, no access to shareholder meetings, no conversations in my day-to-day regarding the stock I hold in my investment portfolio.
Getting an update every 3 months allows me the chance to course-correct future investments if needed. Quarterly reports give me insight into how things are trending, how my money is doing, and whether I need to do a deeper dive before investing more of my hard-earned dollars the next go-around.
The "little guy" is already severely disadvantaged in this market where we do not have as much access to larger funds that require $2k minimum investments, where we were not taught puts or calls, where we do not generally have other massive assets in our portfolios like retail spaces or rental properties...
Large corportations can afford to pay the person or team to create a single shareholder report every 3 months so that those of us not within the company's 4 walls still have an idea of what is going on with regards to a company we own a stake in.
Thank you for your time and consideration in this matter.
Sincerely,
Brittany S.

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brooke marsh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: brooke marsh Affiliation: Jun. 15, 2026 My name is Brooke and I am a retired Army Officer. There’s not a Soldier alive who would knowingly put themselves in harms way to protect corporate America. This is a huge betrayal of the sacrifices all military members make.

Sent from my iPhone

Bruce Fournier — Jun 15, 2026
Subject: S7-2026-15 From: Bruce Fournier Affiliation: Jun. 15, 2026 No backtracking they’re crooked enough as it is

Bruce Fournier sent from my iPhone

Bruce Gilpin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Bruce Gilpin Affiliation: Jun. 15, 2026 I think quarterly reporting is essential to hold corporations accountable. The cost savings of going to semi annual is negligence and will only encourage corporate malfeasance.

Bruce Gilpin

Sent from Proton Mail for Android.

Bruce Jang — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Jang Affiliation: Jun. 15, 2026 Quarterly reporting is essential to transparency and investor confidence. The advantages far outweigh the disadvantages, while prioritizing insiders at the expense of retail investors. This is a bad idea and should be stopped.

Sent from my iPhone

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bruce Jensen — Jun 15, 2026
Subject: S7-2026-15 Comment From: bruce Jensen Affiliation: Jun. 15, 2026 This is a bad idea, the only one who will benefit from this are the people trying to get away with something.. im retired and it seems to me anyone investing for their future would be at risk because of this.... Sincerly Bruce E Jensen

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Bruce Maresh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Maresh Affiliation: Jun. 15, 2026 Sirs,
I urge you to keep the quarterly financial reporting requirements for all publicly traded companies. Without this quarterly reporting the general public investor is at a disadvantage to insiders. Having worked and saved all my life for retirement I depend on accurate information for my investing.

Thank you
Bruce Maresh
Retired

Sent from my iPad

Bruce Michelle Wells — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Michelle Wells Affiliation: Jun. 15, 2026 Michelle Wells, educator.

There is no reason companies should be afraid of quarterly reports. Shareholders have a right to know how their investments are faring and to make changes when necessary. Concealing a

company's financials also opens up the risk of fraud and subterfuge.

Bruce Orr — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Orr Affiliation: Jun. 15, 2026 Maintaining quarterly reporting essential for maintaining appropriate levels of transparency and accountability in publicly traded companies. Tracking and reporting quarterly finances has always been a critical business practice for the private company I cofounded 30 years, as it should be for any publicly traded company.

Bruce Orr, Ph.D.

Bruce P — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce P Affiliation: Jun. 15, 2026 Absurd, The stock market is already rigged against the common people. Enough is enough 🤨

Sent from my iPhone

Bruce Vaughan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Vaughan Affiliation: Jun. 15, 2026 It’s 3 months for a good reason! Leave it at 3 months.
Bruce Vaughan. Retired long time SEC investor.

Sent from my iPhone

Bruce Waxman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Waxman Affiliation: Jun. 15, 2026 There is no good reason for the SEC to allow corporations to hide financial data from investors. This is a blight on capitalism. As an investor, I am appalled.

Bruce I. Waxman

Bruce Waxman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bruce Waxman Affiliation: Jun. 15, 2026 There is no good reason for the SEC to allow corporations to hide financial data from investors. This is a blight on capitalism. As an investor, I am appalled.

Bryan Day — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bryan Day Affiliation: Jun. 15, 2026 Why would we offer more time / assistance to commit fraud?? This madness needs to end!! Protect the people for once

against the Corp giants / insiders agenda!!

Sent from my iPhone

Bryan Sisler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bryan Sisler Affiliation: Jun. 15, 2026 Quarterly Reporting keeps investments more secure while maintaining transparency, keeping companies more honest and leveling the playing field for everyone. Retirees are in need of protection for dwindling savings and investments.

Thank you,
Best Regards,

Bryan and Lori Sisler
Williamston, SC

Bryant Wisheropp — Jun 15, 2026
Subject: S7-2026-15 Comment From: Bryant Wisheropp Affiliation: Jun. 15, 2026 Because the market changes so much and the business doesn't let us know monthly what our $$$ is doing quarterly is the least available information available and needs to be available. Don't get rid of it. KEEP QUARTERLY REPORTS. !!!!

Sent from my iPhone

Bud Record — Jun 15, 2026
Subject: S7-2026-15 From: Bud Record Affiliation: Jun. 15, 2026 Quarterly reporting will give them cause to obey the law - not cheat the public.

Sent from my iPhone

Buddy Lewis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Buddy Lewis Affiliation: Jun. 15, 2026 I'm against this. I'm in my retirement years. This could impact my retirement savings.
Edwinlewis
9520 Nace Lane
West Paducah KY 42096
Sent from my iPhone

Buzzy Manning — Jun 15, 2026
Subject: S7-2026-15 Comment From: Buzzy Manning Affiliation: Jun. 15, 2026 Keep Quarterly

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Byron Lewis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Byron Lewis Affiliation: Jun. 15, 2026 The public will not be on top of SEC activity every six months. Leave the reporting the way that it is.

Regards,
Byron
703.629.8380

Byron Scott Bailey none — Jun 15, 2026
Subject: File No. S7-2026-15 From: Byron Scott Bailey I am commenting on rule proposal S7-2026-15. As an everyday investor, the proposed reduction in reporting reduces the protections against potential fraud, faulty business decisions, and increases the possibility that changes can be made in operating practices for businesses that can be harmful to those outside the investment community itself who lack the resources to get the data outside of official SEC reports. This change in reporting would in my opinion, give the big Wall Street firms an additional unfair advantage to hide or misrepresent the operating information of reportees. Please consider leaving the current quarterly disclosure structure for Form 10-Q as it currently exits - every fiscal quarter. Thank you for your consideration.

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c 1960 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: c 1960 Affiliation: Jun. 15, 2026 Every company SHOULD provide quarterly reports!!!!

C Dobyns — Jun 15, 2026
Subject: S7-2026-15 Comment From: C Dobyns Affiliation: Jun. 15, 2026 We have to have more transparency not less!

Cindy A.Dobyns

C Fornander — Jun 15, 2026
Subject: S7-2026-15 Comment From: C Fornander Affiliation: Jun. 15, 2026 Keep quarterly reports because I have to pay quarterly taxes.

Sent from my iPhone

C Lange — Jun 15, 2026

Subject: S7-2026-15 Comment From: C Lange Affiliation: Jun. 15, 2026 Quarterly reporting is key to transparency in our financial markets. Any change away from quarterly reporting risks the integrity of this governing body. Quarterly reporting is a must!

Caroline Lange

C Parks — Jun 15, 2026
Subject: S7-2026-15 From: C Parks Affiliation: Jun. 15, 2026 CEOs need to be responsible for the action of their companies, especially in this time of increasing corruption.

Keep the reports & signatures quarterly.

Sent from my iPhone

C ROXAS — Jun 15, 2026
Subject: S7-2026-15 Comment From: C ROXAS Affiliation: Jun. 15, 2026 I am a retiree, struggling daily to make ends meet. This is another move to benefit the top. Clearly designed to further disenfranchise middle America. A very BAD idea for the majority in that & lesser earning groups. Christine Roxas

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c waddell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: c waddell Affiliation: Jun. 15, 2026 Carolyn Waddell, retired, NC. It’s my money, not yours Miller. This is just wrong, it’s criminal and absurd and you know it. Little gremlins like you will always get their comeuppance. Always.

C Young — Jun 15, 2026
Subject: S7-2026-15 Comment From: C Young Affiliation: Jun. 15, 2026 In this current climate where fraud and theft is rampant, I honestly couldn't think of anything irresponsible than allowing companies to operate completely unchecked for 6 months at a time.

Respectfully,

Christina Young
Shelby Township, MI. 48316

C. — Jun 15, 2026
Subject: Comment on S7-2026-15 From: C. Affiliation: Jun. 15, 2026 This is a terrible idea. Lack of accountability led to abuses like we saw with Madoff. If you want the public to continue to trust the market you actually need to do MORE, not less. Keep up with quarterly reports and actively, publicly

investigate insider trading and market manipulation. Transparency is key to maintaining trust in any institution.

Sincerely,

Corinne Zellner
Summerfield FL

Get Outlook for Android

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c. derderian — Jun 15, 2026
Subject: S7-2026-15 Comment From: c. derderian Affiliation: Jun. 15, 2026 Obviously, the only reason this fascist administration wants to do this is to hide the truth from the American public and then it will be too late.
The American people have a right to know the status of their country, Financial status and health.
SO HELL NO
Candy derderian
Sent from my iPhone

C.N. WILL — Jun 15, 2026
Subject: Comment on S7-2026-15 From: C.N. WILL Affiliation: Jun. 15, 2026 Transparency is more important than ever. Quarterly reporting must remain the standard.

C. Williams
Arizona

Caitlin Shirley — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Caitlin Shirley Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
We need more transparency. That is what is best for the overall market. Please don't give these companies more power! We the people need to be able to participate.

CAL & MJ — Jun 15, 2026
Subject: S7-2026-15 Comment From: CAL & MJ Affiliation: Jun. 15, 2026 Please keep quarterly reports. They are important to many investors who diligently follow the financials and they keep

businesses more transparent. Thank you.

Christi Lewis
Hartfield VA

Caley Powell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Caley Powell Affiliation: Jun. 15, 2026 Mandatory reporting quarterly at the very least preferably monthly

Sent from my iPhone

Calvin Cotton — Jun 15, 2026
Subject: Keep It Quarterly S7-2026-15 From: Calvin Cotton Affiliation: Jun. 15, 2026 There is nothing wrong with the law as it is unless you are concerned about the environmental impact of using too much ink to sign documents. If that is your concern, there are many violations that are more worthy of one's attention.

Leave the law as it is. Liberty and Justice for All should apply to the wealthy as well as anyone else.

Calvin Cotton

Calvin Teague — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Calvin Teague Affiliation: Jun. 15, 2026 I am completely against changing the current quarterly reporting. Less transparency is going to be detrimental to every day citizens.

Yahoo Mail: Search, Organize, Conquer

Cam Cowles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cam Cowles Affiliation: Jun. 15, 2026 Seems stupid to be changing these rules.. keep them as they are.

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cameyers1 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: cameyers1 Affiliation: Jun. 15, 2026 I recently read the notice of your proposed change from quaterly reporting to semi- annual reporting to investors. As a retired person I rely on transparent and frequent reports about my investments. Changing to a longer period of time will effectively place me at a disadvantage over time. I urge you to leave the reporting period as it currently exists. Cheryl Meyers, retired, St. Paul, Minnesota.

Sent from my Galaxy

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camille johnson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: camille johnson Affiliation: Jun. 15, 2026 Brewster and Camille Johnson oppose this change to semi-annual reporting. We are retired, live in the Midwest and of an age when we don't have time to recoup losses that we are unaware of for so long!

Sent from my iPhone

Candace Ray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Candace Ray Affiliation: Jun. 15, 2026 My name is Candace L. Ray. I'm a retired teacher who spent 35 years working in public schools. I, like millions of Americans, invested a significant percentage of my income in the stock market to secure an income during my retirement. Quarterly reporting helps ensure the reliability of that income.

Sent from my iPhone

Candace Rogers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Candace Rogers Affiliation: Jun. 15, 2026 The change would result in decision making being more reactive, less proactive, with any financial harm being detrimental and not beneficial for the consumer. Simply put, time is money and this change puts the public at a monetary disadvantage with delayed reporting.

Candace Rogers
Retired
Investor

Candice Williams — Jun 15, 2026
Subject: S7-2026-15 From: Candice Williams Affiliation: Jun. 15, 2026 This is important. Don't become corrupt crooks!

Yahoo Mail: Search, Organize, Conquer

Carey Earthman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carey Earthman Affiliation: Jun. 15, 2026 There is absolutely no substantial reason to remove any protection from investors. The people considering this change

are people who invest, right? Why would you open yourselves to additional risk? I've only recently begun investing, and my money is going into newer companies so far. I consider a newer, untested company to be higher risk, and I don't want them to have more time shielded because I expect if anything went wrong the temptation to hide it as long as possible would be too strong. They owe us transparency.

Carey Earthman, Scientific Laboratory Technician, beginning investor

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Cari Corbett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cari Corbett Affiliation: Jun. 15, 2026 It’s going to let get away without paying what they actually owe it’s just another loop hold.

Cari Corbett
Harold's Place, Fujiyama Steak House, Club Sushi (239) 261-4332
http://www.naplesfujiyama.com

http://about.me/cari.corbett

CARL & SUZY DENT — Jun 15, 2026
Subject: S7-2026-15 Comment From: CARL & SUZY DENT Affiliation: Jun. 15, 2026 Hello, I am a CPA and gravely concerned about the proposed changes to the quarterly reporting rules. Accounting is about transparency. It is about honesty, and foremost it is about accuracy.
These rules changes allow businesses far too much room to deceive investors, employees, and the government about the actual fiscal condition of the company. It is tilting the playing field. It will do nothing to make anything better. And if a change doesn't
improve a situation then it seems it was just proposed to help corrupt individuals bilk even more cash. The companies will still be doing the work. This will not save money or manpower. It just allows them to hide important information from their stockholders,
their owners . Quarterly reporting should stay

Sent from AT&T Yahoo Mail on Android

Carl Atkison Citizen — Jun 15, 2026
Subject: File No. S7-2026-15 From: Carl Atkison Please do not change the filing from quarterly to semiannual. Doing so creates a greater lag in SEC scrutiny of potential economic problems or fraudulent behaviors. It also hides dealings and actions from public view for longer with minimal benefit. This report is of minimal cost and time to companies and SEC could very well use AI to analyze these to better protect the public. Even though the semiannual filing is listed as optional, companies will take advantage of this to hide questionable actions and data.

Carl Delmolino — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carl Delmolino Affiliation: Jun. 15, 2026 Please keep reporting rules as is. Change them would hurt retail investors.

Carl Delmolino
IT Director
Travelers insurance

Carl DiGregorio — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carl DiGregorio Affiliation: Jun. 15, 2026 Quarterly reporting should continue! There is enough insider fraud and cheating with the administration taking care of it's billionaire (and now trillionaire) friends. Even with the quarterly reporting there is the perception of cheating all the way from the top so at least let's keep some semblance of governance in place. Not everyone in America is gullible.

Carl Steele — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Carl Steele Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Due to the fact that Congress ,banks , and the SEC are changing the rules as well as insider trading by Congress no wonder the retail invester is shrinking to smaller percentages. So know the SEC wants to change the rules for corperations. Say no to the ending of the quarterly reporting as well quite changing the rules for banks as well.

Thanks,
Carl Steele

Carl Vonasch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carl Vonasch Affiliation: Jun. 15, 2026 Keep quarterly re😉porting!

Carla Garrett — Jun 15, 2026
Subject: S7-2026-15 From: Carla Garrett Affiliation: Jun. 15, 2026 Slowly we are sliding backwards

into a failed system. The losses of the Enron Era have kept another Enron from happening. Why would you want that for the American Taxpayers?

Sent from my iPhone

Carla J Davis — Jun 15, 2026
Subject: S7-2026-15 From: Carla J Davis Affiliation: Jun. 15, 2026 Save Quarterly Reporting!! Investors need quarterly reporting information. The people have a right to know the truth about their investments in companies.

Carla Davis

Carla J Davis — Jun 15, 2026
Subject: S7-2026-15 From: Carla J Davis Affiliation: Jun. 15, 2026 Save Quarterly Reporting!! Investors need quarterly reporting information. The people have a right to know the truth about their investments in companies.

Carla Davis
Teacher
New York, NY 10009

Carla Jackson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carla Jackson Affiliation: Jun. 15, 2026 The SEC's core mission is investor protection and maintaining fair, orderly, and efficient markets. This proposed rule achieves the exact opposite. It trades public transparency for marginal corporate savings, creating a market environment where the public is left in the dark while insiders gain a massive advantage. I strongly urge the Commission to reject this proposal and maintain the mandatory quarterly reporting structure.

Respectfully,
Carla Jackson

Sent from my iPhone

Carla Jackson-Morris — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carla Jackson-Morris Affiliation: Jun. 15, 2026 Carla Jackson-Morris, MAPC-LPC. Keep it Quarterly. There are enough illegal actions going on now. Why go to less time for large companies to find ways to escape doing the right thing for the public? The current regiment of "Checks in Balance," are needed to protect us from scrutiny, and brutal escapes for large companies to leave the public holding the bag. Clarity in business is

professional and keeps America honest, we need these reports to
negate usury and faulty business practices.

Yahoo Mail: Search, Organize, Conquer

Carlos Jay — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carlos Jay Affiliation: Jun. 15, 2026 Absolutely not! Less information less frequently? Really? Who in their right mind thinks this is a good idea? Haven't we learned from the past?

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Carlos Salinas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carlos Salinas Affiliation: Jun. 15, 2026 I think it is unfair for any investor not to have the right to make informed decisions. I am a retiree who trades in the stock market and depend on those reports to help me build a finacial picture. Please keep the Quarterlies.

Carmen Hopper — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carmen Hopper Affiliation: Jun. 15, 2026 that's unlawful - why would u need to hide ur financial books - sounds like something donald would do 🤔

Carmen P. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carmen P. Affiliation: Jun. 15, 2026 STOP what you are attempting to do! It is obvious you are intending on deceiving the public.

Carmen Shuler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carmen Shuler Affiliation: Jun. 15, 2026 For accountability quarterly reporting must continue!

Yahoo Mail: Search, Organize, Conquer

Carmen Simmons — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carmen Simmons Affiliation: Jun. 15, 2026 Please keep financial reporting on a quarterly basis. I am retired and reduction in my savings will severely impact my retirement and may even require me to return to work.

Sent from my iPhone

Carol Boyes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Boyes Affiliation: Jun. 15, 2026 Entire Retirement funds can be wiped out in 6 months!! Do your jobs and keep people safe!

Carol E Boyes
Chevron (Retired)

CAROL CARTER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: CAROL CARTER Affiliation: Jun. 15, 2026 As a retired Foodservice Manager I am very concerned about the deregulation of rules that protect the consumer. Working with other people's money on a daily basis has made me very aware how rules protect the consumer and the business. Reporting helps to keep everyone honest and gives the business an opportunity to review "housekeeping " so to speak. If a business has to report quarterly instead of semi annually, they may try to do better because the consumer can see what is happening to their money. Gives the consumer an opportunity to possibly change what or who their investments are with. Keep the regulations in place.
Thank you, Carol Carter Foodservice Manager, retired North Huntingdon, PA 15642

Sent from my Galaxy

CAROL CLAYTON — Jun 15, 2026
Subject: S7-2026-15 Comment From: CAROL CLAYTON Affiliation: Jun. 15, 2026 At this point this country needs more oversight, not less. Don't make the disclosure every 6 months. That will be yet another step designed to aid company's and individuals that engage in corruption and fraud.
Carol Clayton

Carol Collins — Jun 15, 2026
Subject: S7-2026-15 From: Carol Collins Affiliation: Jun. 15, 2026 Keep accountability. Report every quarter.

Carol Collins

26712 Klahr Rd
Parma ID 83660
collinscwa@gmail.com

Carol Daly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Daly Affiliation: Jun. 15, 2026 I believe that changing this from quarterly is NOT something that is wise. Failure will be imminent.

Carol Daly

Carol DeSesa — Jun 15, 2026
Subject: S7-2026-15 From: Carol DeSesa Affiliation: Jun. 15, 2026 The people proposing this change did not study the series 7 materials as I did in the 1990's. I learned that laws and regulations keep the average investor relatively safe from fraudulent companies. When regulations were changed in the early 2000's, the economic recession of 2008 was inevitable and predicted by many like myself who do not claim to be experts.

The so-called president has done working class people enough harm already. If you go through with this, history will not be kind to you.

Carol Donnelly — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol Donnelly Affiliation: Jun. 15, 2026 Do NOT change these reporting rules!

Sent from my iPhone

CAROL DURKIN — Jun 15, 2026
Subject: Comment on S7-2026-15 From: CAROL DURKIN Affiliation: Jun. 15, 2026 Do not go back to 1955. Not fair to the working stiffs that keep this country going.

Sent from my iPhone

Carol Ellis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol Ellis Affiliation: Jun. 15, 2026 I am 75, retiring for the second time. I must exist on social security and gains from my investments. Please don't return to twice a year reporting! My income will be so fragile.

Carol Erickson — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Carol Erickson Affiliation: Jun. 15, 2026 Quarterly reporting must remain the standard for company filings to stockholders. Protecting stockholders IS the job of the SEC. Reverting to the 1955 reporting timeline allows another avenue for greed to siphon off people's savings.

Investors deserve the relative transparency of quarterly reports so they can make fact based decisions on their investments.

Carol Herrick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Herrick Affiliation: Jun. 15, 2026 No.no.no.this is not right or fair to investors. Please do not allow this. Carol H.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Carol Johnson — Jun 15, 2026
Subject: S7-2026-15 From: Carol Johnson Affiliation: Jun. 15, 2026 With so many more millionaires and billionaires now, it’s even more vital to keep the checks and balances in place. The rest of us can barely pay our bills - to deregulate this system is a slap in the face to every American that works or worked to enable these assholes to live their ridiculous lives with more money than they can even spend. Take care of our country - don’t break our backs any further!
The Johnsons
Retired Military
Over 40 years of military service

Sent from my iPhone

Carol Johnston — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol Johnston Affiliation: Jun. 15, 2026 Carol Johnston, retired Boise, Idaho. Quarterly reporting is essential for people to make informed judgements. Transparency is necessary for trust to exist. I strongly urge the SEC to keep reporting requirements on a quarterly basis.

Carol McCracken — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol McCracken Affiliation: Jun. 15, 2026 I prefer my investments to grow, not shrink! Quarterly reporting helps ME make better decisions about my investments. I DO NOT approve of semi-annual reporting, esp. in our present climate.

Carol McGinty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol McGinty Affiliation: Jun. 15, 2026 These laws are written to hide reality from the public and will only help the insiders, while the public loose their hard earned money. This only serves the rich and corporate cheats. Do not pass this!

Sent from my iPhone

Carol Pape — Jun 15, 2026
Subject: S7-2026-15 From: Carol Pape Affiliation: Jun. 15, 2026 Please keep the quarterly reports needing to be signed off on by the CEOs. I am retired and living off my investments. I cannot afford to be caught in another Enron type disaster I have already been hurt by a CEO rigging things so the management profited and the stock holders lost big time. The CEOs are already overpayed; please protect us ordinary folk. Paula Beaver from Texas

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Carol Paulsen — Jun 15, 2026
Subject: S7-2026-15 DO NOT LET THIS REGIME CONTROL YOU. From: Carol Paulsen Affiliation: Jun. 15, 2026 Carol Paulsen -- retired office manager. Just keep everything the way it was. DO NOT LET this regime control you! Like the felon47 says -- "Me and my kids are going to rob you blind-- and we don't care if you voted for me or not". AND whose idea was this ANYWAY?

Carol Presant — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol Presant Affiliation: Jun. 15, 2026 History demonstrates that reporting semi annually rather than quarterly does not benefit citizens. I beseech you to mot make this change

Carol Presant
LMSW,MSEd
Cell:(616)446-9229

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Sent from my iPhone

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carol robeson — Jun 15, 2026
Subject: S7-2026-15 Comment From: carol robeson Affiliation: Jun. 15, 2026 Keep reporting a quarterly thing. Transparency should not be optional. Rules are made to keep things fair and balanced, if that’s even possible in the world we are forced to live in now. Carol Robeson

Sent from my iPhone

Carol Rutgers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Rutgers Affiliation: Jun. 15, 2026 This is another way for companies to commit fraud.

Carol Rutgers, REALTOR®
Keller Williams Realty Lowcountry Top Agent Since 2015 36 William Pope Drive, Bluffton, SC 29909
carolrutgers@gmail.com
Cell: 732-754-4530
Certified Negotiation Expert®
Accredited Buyers Representative®
Accredited Staging Professional REALTOR®
Short-Sale & Foreclosure Representative®
https://carolrutgers.com/
To view homes ANYWHERE from your mobile device, download our FREE app HERE!!

Carol Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Smith Affiliation: Jun. 15, 2026 ABSOLUTELY NOT Unfair to the public

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Carol Sroka — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Sroka Affiliation: Jun. 15, 2026 Companies should be responsible for reporting their profits or loss quarterly so that I may a decide what I need to do. Big Companies and insiders are going to take advantage of the middle class people. I am very disappointed with the way things are going.

Carol Taggart — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Taggart Affiliation: Jun. 15, 2026 I respectfully urge the SEC to reject this semiannual reporting format being requested. We've relied on quarterly reporting to make good decisions in a timely manner. The savings gained by the corporations in semiannual reporting is negligible when compared to potential losses to our individual accounts built on accurate, timely information over the course of a lifetime. Don't take this valuable tool away from us as investors.
Carol Taggart
Human Resources

Sent from my iPhone

Carol Taggart — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carol Taggart Affiliation: Jun. 15, 2026 I respectfully urge the SEC to maintain quarterly reporting which allows investors to make timely and accurate decisions as opposed to the proposed semiannual reporting which would be far too long a gap. We've labored many years to build this security for ourselves and our families; please don't allow this quarterly reporting tool to be taken away.
Paul W. Taggart
Accountant/Retired

Sent from my iPhone

Carol von Kriegsmann — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carol von Kriegsmann Affiliation: Jun. 15, 2026 As this has already been tried, with catastrophic failure why in the world would you think this was a good idea to try again? Why are you trying to destroy the wealth of anyone who's not in the millionaire and above class? Are you actively seeking to make this country populated by only the ultra wealthy and the barely scraping by poor?

Carole Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carole Jones Affiliation: Jun. 15, 2026 Quarterly reporting is the cornerstone of responsible accounting. It is the most important method of monitoring the health and prosperity of an entity. Do NOT let Quarterly Reporting be changed!

Carole Olkoski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carole Olkoski Affiliation: Jun. 15, 2026 If you're going to change the reporting dates, then go from quarterly to monthly.
End the corruption !

Carole S — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carole S Affiliation: Jun. 15, 2026 Needs to be quarterly so the rest of us have the same information as the companies do.

Carole Springer — Jun 15, 2026
Subject: S7-2026-15 From: Carole Springer Affiliation: Jun. 15, 2026 Keep signatures as they were!
Carole Springer
Denton Texas
We need all the security the SEC can give us

Carolina Diaz — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Carolina Diaz Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is not fair for small investers!!!How is it possible that major investors have information while we now have less?

Caroline Constant — Jun 15, 2026
Subject: S7-2026-15 From: Caroline Constant Affiliation: Jun. 15, 2026 Quarterly reporting is essential for economic stability.

Caroline Constant
Professor Emerita of Architecture
University of Michigan

Sent from my iPhone

Carolyn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Affiliation: Jun. 15, 2026 The least the SEC can do it hold the line on financial reporting g for corporations. To allow them to hide their profits for 6 months only furthers the grift and corruption in this oligarchy. Stop the grift.

Sent from my iPhone

Carolyn Bryant — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Bryant Affiliation: Jun. 15, 2026 C.F. Bryant, Brunswick,Maine - as a retired person living on income from investments, I need to be able to keep track easily on how they’re doing. Quarterly reporting is a necessity!

Carolyn Cash — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Carolyn Cash Affiliation: Jun. 15, 2026 As a former financial advisor, I find this reprehensible. This is not the appropriate way to help our markets our economy.
Carolyn Cash CFP
St. Louis, Missouri

Carolyn Cash

Sent from my iPhone

Carolyn Conroe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Conroe Affiliation: Jun. 15, 2026 Keep Quarterly Reporting. We don't want to encourage Money Laundering.

Carolyn Difilippo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Difilippo Affiliation: Jun. 15, 2026 Need to keep this in place to help stop all the fraud and corruption!! We do not need this changed. Carolyn DiFilippo, retired from Lake Superior State University, Sault Ste Marie Michigan 49783. We have enough corruption in this state and the books are manipulated enough!! Why do they need to change something that has been done all these years? Don’t fix something that is not broken!!

Sent from my iPad

Carolyn Fink — Jun 15, 2026
Subject: S7-2026-15 From: Carolyn Fink Affiliation: Jun. 15, 2026 This signature rule is one simple way to prevent another Enron type of collapse. Remember it’s the people who pay not the CEOs. Keep the signature rule, prevent fraud and abuse of our system

Sent from my iPhone

Carolyn Futter Davis — Jun 15, 2026
Subject: S7-2026-15 From: Carolyn Futter Davis Affiliation: Jun. 15, 2026 Keep them in place!

Carolyn Futter Davis
Dawsonville, Georgia

Carolyn Haman Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Carolyn Haman I like seeing the total amount of our investment each month, which is what I get from Raymond James. Reading the different types of our investments and seeing what is working or losing. I trust the people who are working for us, but if something doesn't look right to me, I could call them and let them know what I think. Keep the Quarterly!!! Keep the Quarterly!!!

Carolyn Kidder — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Kidder Affiliation: Jun. 15, 2026 My name is Carolyn Kidder. I am in favor of transparency as close to temporal as possible. Please don’t allow corporations extra time to hide their data. Please continue to require quarterly reports.

Carolyn Kloth — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Kloth Affiliation: Jun. 15, 2026 C. M. Kloth, Retired, Living on a fixed income that is supported in part by investments. I am totally OUTRAGED that this is even being proposed! Quarterly reports are only a hindrance to companies who have something to hide.
I STRONGLY OPPOSE this change!!

Carolyn Loew — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Loew Affiliation: Jun. 15, 2026 If I have to make quarterly estimated taxes, companies should be required to post their quarterly earnings so I can make informed financial decisions.

Sent from my iPad

Carolyn McDonald — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn McDonald Affiliation: Jun. 15, 2026 Carolyn McDonald
Investor for myself
I prefer that companies be more transparent; this semi-annual reporting would make them less transparent. I need to be informed as much as possible.
It also would seem to allow for MORE fraud by companies; we definitely need LESS of that.

Carolyn

Carolyn Pinckard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carolyn Pinckard Affiliation: Jun. 15, 2026 As a senior who has learned to protect her investments, looking at documents all the time, waiting three more months to get details is going to harm all of us.
Please consider this decision very carefully

Sent from my iPhone

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carolyn subers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: carolyn subers Affiliation: Jun. 15, 2026 Carolyn Subers
Director of operations, Collegeville PA
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Carolyn

Carolyn Thomas — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Carolyn Thomas Affiliation: Jun. 15, 2026 Quarterly reporting is in the best interest of investors! I'm a retired business owner…publicly traded companies have no right problem reporting quarterly. Who is this helping to change it except for cheaters?

Carrie Duvall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carrie Duvall Affiliation: Jun. 15, 2026 This helps to keep companies more honest.

Sent from my iPhone

Carrol Heiner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carrol Heiner Affiliation: Jun. 15, 2026 Did you not learn anything from the Bernie Madoff scheme? You couldn't even catch him with the system you have. The shorter the reporting time is the better.

Sent from my iPhone

Carroll Martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Carroll Martin Affiliation: Jun. 15, 2026 Keep quarterly reports in place.

Sent from my iPhone

Cary Hollingsworth Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Cary Hollingsworth At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Reducing reporting weakens and reduces the owner's ability to protect its investment. As an investor-owner, I am imploring you to end this effort to reduce reporting to only twice a year. Respectfully, Cary hollingsworth

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Cary Wise — Jun 15, 2026
Subject: S7-2026-15 From: Cary Wise Affiliation: Jun. 15, 2026 There is a reason we have the rule. That reason is just as relevant today as it was when it was instituted. Accountability.

Expecting the leadership of publicly traded companies, where citizens and institutions invest their money, to personally attest that the information is accurate a whole 4 times a year is NOT onerous.

Do not change the rule.

Regards,
Cary Wise

Caryl Lipira — Jun 15, 2026
Subject: S7-2026-15 Comment From: Caryl Lipira Affiliation: Jun. 15, 2026 I will support this if it's revised and limited to only companies with under 100 FTE employees.

We tried this back in 1954 and reversed it in 1970 with good reason. My experience as a Financial Controller is that there are far too many individuals who will take advantage when they know no one is watching and that is just too dangerous for investors.

Caryl Lipira
Financial Controller-retired

Casebeer Family — Jun 15, 2026
Subject: S7-2026-15 Comment From: Casebeer Family Affiliation: Jun. 15, 2026 To ensure better transparency, quaterly reporting should be retained. Sincerely, John Casebeer, Retired

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Casey Keefe — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Casey Keefe Affiliation: Jun. 15, 2026 My name is Casey Keefe, I'm a Firefighter with 20 years in the Fire Service. My pension and personal accounts are all invested heavily in the U.S. stock market. Semi-annual reporting would cripple my accounts as I prepare to retire in the next 15-20 years. After multiple economic disasters in this country, my accounts are starting to recover. Do not experiment by switching to this broken system of semi-annual reporting at this critical junction. We (as a nation) have tried this before and it failed. We have had much more success with quarterly reporting. Let's stay on the proven path.

Sincerely,

Lt. Keefe

Cass G — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cass G Affiliation: Jun. 15, 2026 I am a retired investor who relies on quarterly reports to make investment decisions. A 6 month gap can be disruptive in planning for income that I heavily rely on. Optional reporting would be hit or miss at best. All companies should be held to the same standards so that accurate comparisons can be made. The Sarbanes-Oxley was enacted in 2002 due to corporate scandals including Enron and

WorldCom. Changing reporting to a 6 month calendar instead of quarterly is taking a step away from laws that were enacted to prevent corporate accounting scandals. The 6 month calendar would make companies less transparent for the time between reporting, a time that could be detrimental to investors. Companies will still be keeping track internally, so the cost savings of skipping a report would be minimal.
Catherine Guzik
retired

Cassandra Goldwater — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cassandra Goldwater Affiliation: Jun. 15, 2026 I am retired and need transparency in my financial assets. Stop making everything about “the deal” or the steal. We live in a democratic republic last time I checked.

Hold yourselves accountable and grow some ethics.

Cassandra Goldwater, MFA, MBA

Sent from my iPhone

Cassandraobrown — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cassandraobrown Affiliation: Jun. 15, 2026 This seems like another way that companies are ripping Americans off. We need more stringent reporting not less.

Sent from my iPhone

Cassie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cassie Affiliation: Jun. 15, 2026 I am opposed to changing the reporting. Shareholders have a right to know what is going on. As a retiree, a widow and an investor I monitor my holdings regularly.
I see no reason for the change. It would not be helpful to any investor
Cassie Barber

Cat Harris — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cat Harris Affiliation: Jun. 15, 2026 Catherine Harris. Investor. We need more transparency, not less. Keep quarterly reports!

Yahoo Mail: Search, Organize, Conquer

Catherine Backes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Backes Affiliation: Jun. 15, 2026 That is a big giant NO !

Sent from my iPhone

Catherine Brooks — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Brooks Affiliation: Jun. 15, 2026 Good morning, I am writing to request the reporting be kept on a quarterly basis. This allows investors such as myself to keep a closer eye on my investments. Thank you, Catherine

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catherine Kenny — Jun 15, 2026
Subject: S7-2026-15 Comment From: catherine Kenny Affiliation: Jun. 15, 2026 This is a bad idea.

Sent from my iPad

CATHERINE LITTLE — Jun 15, 2026
Subject: S7-2026-15 Comment From: CATHERINE LITTLE Affiliation: Jun. 15, 2026 Quartet reporting is absolutely necessary! Too much can be hidden if 6 months go by. There is enough graft, fraud, and cheating already happening in this country. Don't make it worse for the "average" man.

Sent from my iPhone

Catherine Mancino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Catherine Mancino Affiliation: Jun. 15, 2026 Why would you enable less reporting and oversight when they clearly can report quarterly, and have been , and put so many individuals life savings at risk? We count on that monitoring to keep our money safe and it should be more often than not.

Catherine Mancino
Philadelphia

Sent from my iPhone

Catherine Pasinski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Pasinski Affiliation: Jun. 15, 2026 I am against changing the quarterly reporting to every 6 months.
Please don't change it.
C. Pasinski
Special Education Teacher

C. Pasinski

Catherine Raspet — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Raspet Affiliation: Jun. 15, 2026 This is just one more way for the system to cheat and scam the American people. Why? It is time for us to stand up and say STOP TO THIS GARBAGE. INSIDE TRADING ? IS THAT WHAT WE'RE COVERING UP BY ALLOWING THIS??? UGH!!!!!!

Catherine Thayer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Catherine Thayer Affiliation: Jun. 15, 2026 As a person of retirement age, I rely on my investments. Quarterly reporting allows all of us to track and analyze our assets. It protects my future. Decreasing the amount of information available to the public makes no financial sense. The United States has had the most successful financial markets while using quarterly reporting. The SEC would be foolish to mess with a system that works well for everyone. Stick with quarterly reporting, it allows the everyday American to access information we need. Transparency matters. Catherine Thayer

Sent from my iPad

Cathy Abes — Jun 15, 2026
Subject: S7-2026-15 From: Cathy Abes Affiliation: Jun. 15, 2026 Isn't the SEC supposed to keep corporations and their CEOs accountable to their shareholders and the public? Then why has it decided to give a "gift" to them by cutting in half their income reporting? To make it easier for them to cover their tracks and keep their shady dealings secret? Your job is to prevent them from committing fraud, not enabling it. You're supposed to be accountable to us—the American people—and protecting us from unscrupulous players—so do it! For far too long, powerful people and corporations have had a cozy relationship with the government, and the result has been that the rich get insanely richer and the rest of us get less and less. At a certain point, wealth becomes an obsession and an addiction—it's not something you need; it's something you crave. Ordinary people NEED decent affordable housing, health care, education. Those are not frivolous desires, like a lavish mansion, a fleet of luxury cars, or a fancy yacht. They're necessities. Please don't allow corrupt players to game the system for their personal enrichment. Hold them accountable—for all of us!
Thank you,
Cathy E. Abes
San Francisco
Retired, formerly Senior Associate Editor
Macworld magazine and Publish magazine

Sent from my iPhone

Cathy B — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cathy B Affiliation: Jun. 15, 2026 Are you crazy or just ignorant?⁰ I can't believe anyone would even consider going backwards in reporting the status, profit or loss of a business or corporation any differently other than quarterly. That experiment was tried and failed. Doing it again just means that the people in charge didn't learn a thing from history or they are crooks looking to fleece investors. Integrity should prevail and continue with quarterly reporting by all businesses to protect and provide transparency to the public. " Evil Loves darkness"

and hiding what they doing by changing the rules, is a sure sign that they know what they are doing is shameful and harmful to others.

Cathy B — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cathy B Affiliation: Jun. 15, 2026 Are you crazy or just ignorant. I can't believe anyone would even consider going backwards in reporting the status, profit or loss of a business or corporation any differently than quarterly. That experiment was tried and failed. Doing it again just means that the people in charge didn't learn a thing from history or they are crooks looking to fleece investors. Integrity should prevail and continue with quarterly reporting by all businesses to protect and provide transparency to the public. " Evil Loves darkness" and hiding what they doing by changing the rules, is a sure sign that they know what they are doing is shameful and harmful to others.

Cathy Daniels — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cathy Daniels Affiliation: Jun. 15, 2026 Reporting MUST continue quarterly!

Sent from my iPhone

Cathy Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cathy Jones Affiliation: Jun. 15, 2026 This is wrong and you know it!

Cathy Klein — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cathy Klein Affiliation: Jun. 15, 2026 Cathy Klein, private investor, please keep the current reporting structure in place. Transparency is imperative.

Sent from my iPhone

Cathy Morgan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cathy Morgan Affiliation: Jun. 15, 2026 Insider Trading is illegal. People have been sent to prison for it! Let's keep it honest and legal for EVERYONE!

Cathy Watterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cathy Watterson Affiliation: Jun. 15, 2026 Absolutely No! No hiding books from investors as seniors who now depend heavily on what they scrimped and saved for their independence and financial survival, not to be casually reported at the whim of a company. Dr. And Mrs. David G. Watterson, Jr.

Sent from my iPhone

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ccc grenier — Jun 15, 2026
Subject: S7-2026-15 Comment From: ccc grenier Affiliation: Jun. 15, 2026 Quarterly Reports are not and should not be optional. If your company is as solvent as it's CEOs and share holders say it is then filing a quarterly report should be a non issue. However if
a company has something to hide like overvalued stock prices, insolvency, fraud etc then the Company, it's shareholders,CEOs should be held personally liable rather then giving them a law written by corporate lawyers to hide the above mentioned and shield
them from accountability. If the SEC can't be allowed to stand for accountability which is it's job then perhaps it's time restructure it so it can and give it the resources to do the work that we the people pay for it to do .

Yahoo Mail: Search, Organize, Conquer

Cecelia Wisdom — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cecelia Wisdom Affiliation: Jun. 15, 2026 Cecelia Wisdom Consultant
Why change from quarterly reporting to semi-annual? For 100 years it has been quarterly. Investors and the government at the time apparently felt this was the best way to more effectively keep everyone informed. If it ain't broke, don't fix it.

Cecil Abney — Jun 15, 2026
Subject: S7-2026-15 From: Cecil Abney Affiliation: Jun. 15, 2026 Please continue quarterly reporting! This timeline is absolutely necessary to maintain integrity!

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cecilia cardwell — Jun 15, 2026
Subject: S7-2026-15 Comment From: cecilia cardwell Affiliation: Jun. 15, 2026 Keep it. Needs to be so.

Sent from my iPhone

Cecilia Courneya — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cecilia Courneya Affiliation: Jun. 15, 2026 Quarterly reporting NEEDS to stay in place.

Cecilia Wieberg — Jun 15, 2026
Subject: S7-2026-15 From: Cecilia Wieberg Affiliation: Jun. 15, 2026 I am asking you to follow the law of the land and the sentencing that was given . I'm sure you would hold me accountable why not them?

Celeste L — Jun 15, 2026
Subject: S7-2026-15 Comment From: Celeste L Affiliation: Jun. 15, 2026 Celeste Garrett, Senior Marketing Manager. A lot can happen to an industry or the economy in 6 months. Please keep quareterly reporting required for people like me whose entire retirements depend on the stock market.

Center Point For Inspired Living LLC — Jun 15, 2026
Subject: S7-2026-15 Comment From: Center Point For Inspired Living LLC Affiliation: Jun. 15, 2026 Mary D, business owner and US Tax Payer.

No changing the quarterly reporting.
Keep it the same.

No hiding.

Thanks!

Thank you,

Mary D.
ICF Credentialed Life Coach
Licensed Chaplain

Tucson, Az

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cgowancrna (null) — Jun 15, 2026
Subject: Comment on S7-2026-15 From: cgowancrna (null) Affiliation: Jun. 15, 2026 I object to this rollback of rules. As a retired person who thoughtfully budgeted for my “golden years”, this change could bankrupt my plans.
Carol Gowan
Anderson, SC

Sent from my iPhone

Chabeli Castano — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Chabeli Castano Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As an investor I 100% oppose this rule. We need clarity from companies

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Chad Reasons — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chad Reasons Affiliation: Jun. 15, 2026 Chad Reasons. Please keep quarterly otherwise almost every american will keep getting screwed because you

allowed it on your watch and you allowed it to happen. Over 100 million americans that rely on you to do your job will be looking for you to do the right thing!

Sent from my iPhone

Chadwick Casper — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Chadwick Casper Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
The markets should be for everyone. This very clearly undermines that priority and creates more gatekeeping and barriers to access to financial tools and instruments. In an age where trust in government and institutions are at an all-time low, why would you take away transparency for the public? Instead of taking away 10-Qs, let's make them easier to file -- especially for smaller organizations. If the argument is to challenge 'short-termism', let's focus on how to change and challenge guidance that falls out of filings seasons instead of throwing away the whole process of giving the public education on how a company is doing in the short-term. The guidance and the filings do not need to be tied together.

Charla Hord — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charla Hord Affiliation: Jun. 15, 2026 I am against corporations moving to biannual reporting. That will result in corporate and government insiders having an even greater advantage over private investors than they already do. Because of Trump’s tariffs, my small farm income from crops has already dropped to the point where I am making very little, if anything, by the time I pay my expenses. I am a retired person, just trying to get by on Social security and my investments. My investments are small enough, as it is, but I certainly can’t afford to lose somewhere between a third to a half of what is currently invested in stocks. I am already seriously considering selling my stocks and moving those funds to my IRA, and I would imagine that I won’t be alone. Things are already tough enough for the public, without the SEC making them even worse. Please leave corporate reporting at its current quarterly schedule. Sincerely, Charla S Hord

Sent from my iPad

Charlene — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlene Affiliation: Jun. 15, 2026 Stop the steal, quartly reporting only.

Sent from my iPad

Charlene Delaney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charlene Delaney Affiliation: Jun. 15, 2026 Keep reporting!

Charlene Kaletka Delaney

Charlene Moenkedick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charlene Moenkedick Affiliation: Jun. 15, 2026 Please leave it alone. Why fix it if it isn't broken?!

Sent from my iPhone

Charlene Rollman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlene Rollman Affiliation: Jun. 15, 2026 Keep the reporting quarterly.
I repeat: Keep the reporting quarterly.
This matters to me because I want my friends & family to be able to move out of Section 8 housing and buy a modest home.

Char Rollman
Sent from my iPhone Char Rollman

Charlene Thomas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlene Thomas Affiliation: Jun. 15, 2026 Charlene Thomas here. I feel that quarterly reporting means full transparentcy in the business world. If there was a logical reason that would make a difference but this feels more like the rich wanting to change the rules once more. Low and middle income people shouldn't be afraid that something could be hidden for 3 extra months if companies are not doing well.

Charlene Underwood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlene Underwood Affiliation: Jun. 15, 2026 Comment on Proposed Rule: Elimination of Quarterly Reporting Requirements (Form 10-S)

My name is Charlene Underwood and I am a retired senior citizen. My financial security depends almost entirely on the income and growth from my retirement accounts — money I saved over a working lifetime that I now rely on for housing, healthcare, and daily expenses. I am writing to oppose any rule that would allow public companies to reduce the frequency of their financial disclosures from quarterly to semi-annual.

I am not a Wall Street analyst. I do not have a team of accountants or lawyers reviewing company data on my behalf. What I have is access to the same public filings that every ordinary investor has — and quarterly reports are how I make informed decisions about the companies in my retirement portfolio.

Reducing reporting to twice a year does not reduce the risk that things can go wrong inside a company. It simply delays when I find out. In six months, a company can lose its biggest customer, take on crippling debt, or face a major lawsuit. Executives and large institutional investors often have the resources and relationships to detect warning signs earlier. I do not. The quarterly filing is one of the few protections that puts ordinary retirees on remotely even footing with sophisticated market players.

The argument that this rule is "voluntary" does not reassure me. Market pressure will push

companies toward less disclosure, not more. We have seen this pattern before.

I lived through the Enron collapse. I watched retirement savings — including those of people I know — evaporate when accounting fraud that had been building for years finally came to light. Transparency requirements exist precisely because history taught us what happens without them. Weakening those requirements, even gradually, risks repeating those lessons at the expense of people who can least afford to lose their savings.

The supposed savings to companies from filing fewer reports are modest. They do not flow to me. The cost of worse information does.

I urge the Commission to protect ordinary investors — including retired Americans who depend on their savings — by preserving quarterly financial reporting requirements. This is not a burden on companies. It is a basic protection for the public.

Respectfully submitted,
Charlene Underwood, West Chester, PA

Charles Burdine — Jun 15, 2026
Subject: S7-2026-15 From: Charles Burdine Affiliation: Jun. 15, 2026 Thank you for the change resetting the reporting rule. It's time for the bottom class to understand without a shadow of a doubt as to who's in charge

Sent from my Verizon, Samsung Galaxy tablet
Get Outlook for Android

Charles Johnston — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charles Johnston Affiliation: Jun. 15, 2026 NO! Retain QUARTERLY accountability!

Charles Newbold — Jun 15, 2026
Subject: S7-2026-15 From: Charles Newbold Affiliation: Jun. 15, 2026 Don't do this.dont allow biannual report. Keep companies honest and deter wrongdoing!!! Why change something that doesn't need changing? Helps people keep an eye on what's going on in corporate America.

Charles Newbold — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charles Newbold Affiliation: Jun. 15, 2026 Keep the quarterly reports.no biannual reports. Why would anyone want it to change? Fraud?

Charles Paxton — Jun 15, 2026

Subject: S7-2026-15 From: Charles Paxton Affiliation: Jun. 15, 2026 As a shareholder, and for my pension's sake I think it is crucial that accountability and transparency be maintained for trust's sake and to keep businesses on the straight and narrow to deliver fair value.

Thank you.

Charles Paxton

Sent from my iPhone

Charles Ruffin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charles Ruffin Affiliation: Jun. 15, 2026 Retain Quarterly Reporting to ensure continued transparency and timely disclosure of financial performance. This ensures the public is capable of holding boards of directors responsible.

Charlie Blythe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlie Blythe Affiliation: Jun. 15, 2026 Leave it alone....using the word HIDE should tell you that they would then engage in more tricker and fraud.

Charlie Calcagni — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlie Calcagni Affiliation: Jun. 15, 2026 No way. Another stupid idea being forced upon us that is open to total corruption!

Charlie Calcagni
Sent from my IPhone

Charlie Smith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charlie Smith Affiliation: Jun. 15, 2026 Leave it quarterly. There is enough corruption as it is.

Charlie

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Charlie Tadduni — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charlie Tadduni Affiliation: Jun. 15, 2026 This is an attempt to hoodwink the public and increase the wealth of an elite class.
Viva Albania !

Sent from my iPhone

Charlotte Liebig — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charlotte Liebig Affiliation: Jun. 15, 2026 Full transparency is much better than less! Markets are so sophisticated. An investor needs all available resources available in order to make prudent investment choices. Financial health of companies is key, as is all pertinent information to their financial health. Quarterly reports are key to investment decision-making, especially for the average investor. I am not in favor of a change to semi-annual reporting!

Charlotte Liebig
336-706-1247
Cliebigtd12@yahoo.com

Charlotte Webb — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Charlotte Webb Affiliation: Jun. 15, 2026 Charlotte Webb. Retired - Appoquinimink School District Adnin, Middletown, De
As a retiree, a good part of my income is dependent upon my investments. In addition to my personal retirement investments, my husbands pension fluctuates depending on Investments. I am good for the economy - I purchase locally and travel, most often within the United States. It is essential that we continue to use quarterly reporting . Our history shows that stocks decreased when reporting was biannual, especially for middle class people like myself. Once you lose your middle class we wull fall into a recession. Not to mention the plight of the elderly. With a decrease in savings, we will be unable to maintain our homes or get the potential necessary care in our later years. It is time that our government take the middle class into consideration. We are your teachers, law enforcers, nurses, the support systems for your community.
Thank you for your time. Please consider maintaining accountability to ensure a more prosperous country.

Charlotte Webbb

Sent from my iPhone

Charmaine Macek — Jun 15, 2026
Subject: S7-2026-15 Comment From: Charmaine Macek Affiliation: Jun. 15, 2026 Absolutely NO quarterly reporting.

Chase Z — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chase Z Affiliation: Jun. 15, 2026 This is clearly intended to make it easier for the gamblers to make more money off those investing for retierment and their family's future. They are already impaired enough. People NEED to believe in an economy for it to actually exist.....like Tinkerbell, that is bad enough but when the people in control of ot keep doing stuff like this while letting liars get off SEC charges for it by calling it "corporate puffery", and get aways with stealing billions as long as they cough up 15% to the government IF caught, etc, people are going to stop believing in it, and POOF it will be gone. Then, even those at the top wont be worth

anything.
In other words this is bad for everyone, even if a few will make a ton of money(on paper) for a short time until it falls apart. If anything we need to do the opposite and make it harder for these people to exploit the market. However, I seriously doubt that this is about making things better for people and has everything to do with boosting the thriving corruption market.
I have stopped believing in it already....some time ago actually, and it has only gotten worse since then with all this "AI" nonsense and the obscene amount "investment"(circular financing) going into it. Its a time bomb of failure and it will be on you if you continue to make it easier for them to exploit. Im not a "radical" as many may like to brand me. I just want to see how things work when done as intended and not corrupted by the exploitation of the many loopholes you seem to refuse to close... .and now want to open up more instead?! Cheaters win and those that play by the rules are almost guaranteed to lose. You know, whatever, go for it, Im used to being poor at this point, I seriously doubt you and your friends you are doing this for will fare as well. See ya in the bread lines!

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chasew — Jun 15, 2026
Subject: S7-2026-15 From: chasew Affiliation: Jun. 15, 2026 We must keep the quarterly reports. It's what they have been doing and it is better for the people to see what they are doing.

Sent from my Galaxy

Chaya Miriam Weisman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chaya Miriam Weisman Affiliation: Jun. 15, 2026 Stop lying before it begins. Open books always

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chaz — Jun 15, 2026
Subject: S7-2026-15 Comment From: chaz Affiliation: Jun. 15, 2026 It's hard enough to sense the health of a company with quarterly reports. Semi annual will move this from hard to near impossible. Won't be blindly tying up my money for 6 mo or more.

Yahoo Mail: Search, Organize, Conquer

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chaz — Jun 15, 2026
Subject: S7-2026-15 Comment From: chaz Affiliation: Jun. 15, 2026 It's hard enough to sense the health of a company with quarterly reporting . Semi annual will move this from hard to near impossible. Won't be blindly tying up my money for 6 mo or more.
But maybe that's what you want.

Yahoo Mail: Search, Organize, Conquer

CheChe Luckini — Jun 15, 2026
Subject: S7-2026-15 From: CheChe Luckini Affiliation: Jun. 15, 2026 Keep it Quarterly!

Cheri — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheri Affiliation: Jun. 15, 2026 To Whom It May Concern: Changing reporting requirements from quarterly to bi-annually benefits no one except the executive boards of large corporations. This change encourages shady accounting and fraud. There needs to be more transparency and accountability, not less. Please do not change reporting rules
Cheryl Mason FNP-C
San Luis Obispo Ca

Cheri A. Gaspero — Jun 15, 2026
Subject: S7-2026-15 From: Cheri A. Gaspero Affiliation: Jun. 15, 2026 The middle class, who aren't wealthy, are the ones who have to cover the taxes for the people who are and djt hasn't paid his fair share in taxes his entire life! So the middle class, effectively, end up paying the taxes of the wealthy! So, tell me, who are the real grifters?

Get Outlook for Android

Cheri Leachman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheri Leachman Affiliation: Jun. 15, 2026 I am retired. I rely on the quarterly reports to make informed decisions. No successful business looks at their fiscal reports every six months, why should ?

Cheri Yori — Jun 15, 2026
Subject: S7-2026-15 From: Cheri Yori Affiliation: Jun. 15, 2026 Quarterly reporting is essential for stock holders monitoring their portfolios and considering sales or purchases. Things move fast now days, and changes happen quickly. Stockholders rely on updates to make appropriate decisions before they make a move in this complex market. The shadow of Enron hangs over this change in reporting schedules. Thank you.

Cherie Roy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cherie Roy Affiliation: Jun. 15, 2026 Keep it we are being screwed over and are fed-up! Stop being so greedy!

Get Outlook for iOS

Cherl Redenius — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cherl Redenius Affiliation: Jun. 15, 2026 It is a bad idea to change the reporting rules, especially on larger companies that have more incentive to hide things. Keep companies accountable. I need to be able to trust my investment data, employer data and know how investors are doing business. It would not be in my best interest to lengthen the time between reporting.

Cherl Redenius,
QI Specialist

Get Outlook for Android

Cheryl — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Affiliation: Jun. 15, 2026 After spending 20 years working in finance, and thus knowing what I know, it is imperative that you keep to the quarterly standard.

Cheryl Calheiros — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Calheiros Affiliation: Jun. 15, 2026 Please keep quarterly reports .We need financial transparency more than ever . The public cannot be in the dark when it comes to their hard earned money .Do not change the timing when the quarterly reporting has worked all these years . Why go back to an “old method ?“

Cheryl Cobb — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Cobb Affiliation: Jun. 15, 2026 No. No and no. This is only good for insiders and is another part of the effort to steal from the little guy and transfer wealth to the rich.

CHERYL E ROBERTS — Jun 15, 2026
Subject: Comment on S7-2026-15 From: CHERYL E ROBERTS Affiliation: Jun. 15, 2026 Cheryl Roberts, Small Business Development Manager. Don’t do this. Keep the reporting the way it’s been for decades. The evidence is there that the current model keeps the markets strong and thriving. Changing this method is ill advised.

Sent from my iPhone

Cheryl Farrell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Farrell Affiliation: Jun. 15, 2026 Keep quarterly reports. My money my results.

Cheryl Newbrough — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Newbrough Affiliation: Jun. 15, 2026 I need quarterly reporting. This is a reckless change for retired folks like me.
Cheryl Newbrough
Retired

Cheryl Nies — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Nies Affiliation: Jun. 15, 2026 I respectfully request that quarterly reports remain for those companies who are a part of the various U.S. Stock Exchanges.
Cheryl J. Nies, Retiree

Cheryl Pack — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Pack Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is gross neglect on your part towards the American people if this is passed. It can turn into hundreds of thousands lost on retirement dollars.
Please do not tlet this go int effect.

Cheryl Reardon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Reardon Affiliation: Jun. 15, 2026 We need the quarterly reports. This is transparency. This keeps companies more honest. I oppose the change. I am retired. If they want to keep me invested into their companies, I want the SEC quarterly filings. A lot can happen in 6 months . We need to know.
C. L. Reardon

Cheryl Ruppert — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cheryl Ruppert Affiliation: Jun. 15, 2026 Don’t go back to something that didn’t work! Transparency in financial matters is a must not an “okay when I can get to it” Keep it the way it is!!!

Sent from my iPhone

Cheryl Sena — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cheryl Sena Affiliation: Jun. 15, 2026 The 1965 law was

during a time when the top 1% paid their fair share. This will hurt the average tax payer and in investor while providing another way for the uber rich to grift the system. We see you SEC.

Sent from my iPhone

Cheryl Sherwood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Sherwood Affiliation: Jun. 15, 2026 Cheryl Sherwood. - just retired Fraud is. rampant. Quarterly reporting should be mandatory! I am tired of the corruption.

Cheryl Silver — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Silver Affiliation: Jun. 15, 2026 We want quarterly like the rest of us. Everyone goes by the SAME RULES

Cheryl Sizemore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cheryl Sizemore Affiliation: Jun. 15, 2026 I am absolutely against this!!!! We the public have a right to know what is going on. We are already getting screwed left and right and deserve the chance to speak our opinions

Thank you,
Cheryl Sizemore
BRICK & IVY REALTY
(317)701-0838
cherylsizemoresells@gmail.com

Cheryl Stedtler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cheryl Stedtler Affiliation: Jun. 15, 2026 This is a really bad idea. It's already been tried and you've already stolen enough from us. Leave it alone.

Chester Mandrik — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chester Mandrik Affiliation: Jun. 15, 2026 We need to know each day what is going on. On any day, something can happen and we can take immediate action. So no quarterly !

Sent from my iPhone

Chet Rider — Jun 15, 2026

Subject: S7-2026-15 Comment From: Chet Rider Affiliation: Jun. 15, 2026 C Rider independent investor! Reports are important to keep investors up to date on earnings and how the company is doing in general.

Chia Hamilton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Chia Hamilton Affiliation: Jun. 15, 2026 Absolutely a horrible idea. Do Not Do It
Keep Quarterly Reporting

Chip Hires — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chip Hires Affiliation: Jun. 15, 2026 This change to end quarterly reporting appears to favor insiders at the expense of ordinary investors. With markets at historical highs, it's hard to argue that the current system is failing and needs to substantially altered.

Sent from my iPhone

Chip Munich — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chip Munich Affiliation: Jun. 15, 2026 I request that you keep reports quarterly.

Chris At Home — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Chris At Home Affiliation: Jun. 15, 2026 Stay quarterly. I haven't saved all my life to retire next year with less money than I have today!

Sent from my iPhone

Chris Backs — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Backs Affiliation: Jun. 15, 2026 Keep quarterly SEC reporting. Do not relax to 6 month cycles.

Chris Bonner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Bonner Affiliation: Jun. 15, 2026 Stay quarterly on reporting!

Chris A. Bonner

Sent from my IPhone

Chris Caruso — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Caruso Affiliation: Jun. 15, 2026 C. Caruso
Retired
Transparency is key to trust. Six months is to long. Period.

Regards-
Chris Caruso
Morningstar Frt. Fwd., Inc
904.465.4202
904.771.7988

Chris Dec — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Dec Affiliation: Jun. 15, 2026 It is essential to order and fairness to maintain quarterly reporting

Sent from Chris's microwave.

Chris Giese — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Chris Giese Affiliation: Jun. 15, 2026 This is a no brainer! I want to know who benefits of this change is made.

Sent by me.

Chris Hauser — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Hauser Affiliation: Jun. 15, 2026 keep the trust and transparency of the American and international investor community by maintaining transparency Without trust, we will invest elsewhere.

Sent from my iPhone

Chris Hume — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris Hume Affiliation: Jun. 15, 2026 Truth is out in the open not hidden. I am against the proposal to end quarterly reporting.

Chris Hume

Sent from my iPhone

Chris K — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chris K Affiliation: Jun. 15, 2026 Corporate reports MUST remain quarterly. There is absolutely NO reason to believe semi-annual reporting is in any investors best interest. It is just another form of corporate welfare

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Chris Reidy retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Chris Reidy While quarterly reporting can be burdensome, with the market where it is, it would be foolish to eliminate the reporting requirement.

Chris Waterous — Jun 15, 2026
Subject: S7-2026-15 From: Chris Waterous Affiliation: Jun. 15, 2026 To whom it may concern,

I am an investor with a substantial amount of stocks, and I do not want this rule changed. It is necessary to keep CEOs honest and to protect value for shareholders. I was born in 1969 and I remember how things worked until this rule was installed and how they have worked since. This is not broke, please don't fix it.

Sincerely,
Chris Waterous

Chris Williams — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Chris Williams Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
We need that information so we can understand how the company is performing. We would be blindly investing without it.

Chrissy Kramer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Chrissy Kramer Affiliation: Jun. 15, 2026 Do not allow this-I want to know what my money is doing

Get Outlook for iOS

Christi Fuller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christi Fuller Affiliation: Jun. 15, 2026 We need quarterly reports. It gives investors a more accurate picture as to what is happening. Please do not go to bi-annual reports!

Christi Fuller

Sent from my iPhone

Christie Robbins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christie Robbins Affiliation: Jun. 15, 2026 Chris Robbins Senior librarian
We need Quarterly Reports to remain properly informed about our investments.

Sent from my iPhone

Christina Bekhit — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christina Bekhit Affiliation: Jun. 15, 2026 Christina , stay at home mom . Keeping it quarterly has accountability to shareholders getting updates on how the company is doing. If they switch to 6 months how is anyone outside the company supposed to know they they should buy or sell their stock?

Sent from my iPhone

Christina Ganio — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christina Ganio Affiliation: Jun. 15, 2026 I am against changing the proposed cha bf e from quarterly reporting to twice a year. I believe we need more transparency not less.

Sent from my iPhone
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please notify
the sender immediately by return e-mail message and delete the
original and
all copies of the communication, along with any attachments hereto
or links
herein, from your
system.

Christina Holden Shea — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christina Holden Shea Affiliation: Jun. 15, 2026 I write this in hoping that quarterly Reports stay the norm in the financial and investment industry. There have been too many times investment firms, companies and other organizations have issued fraudulent accounts taking down the average investor. Bernie Maddoff? Enron? If an Americans cannot trust the biannual reports, Americans will stop investing. Money will stay in the mattress so to speak. There is already major mistrust in corporate America and their obscene tax break. Add biannual grifting/ cooking the books and watch how mistrust grows.
In closing, again, keep the reporting quarterly.
Thank you,
Christina Holden-Shea
Union Wardrobe assistant for theater and film

Christina Musser — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christina Musser Affiliation: Jun. 15, 2026 C Musser, teacher, Citrus Heights. Reporting must be kept quarterly!

Christina Musser
Head Instructor
Spotlight Ballroom
916-649-3269
clmusser@gmail.com
http://www.SpotlightBallroom.com

Christina Plummer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christina Plummer Affiliation: Jun. 15, 2026 Christina Plummer, My job is a security officer. No corporation should be able to hide money from the irs and sec. If regular citizens did this we'd be investigated so fast it would make our head spin.
Signed,
Christina Plummer

Christina Plummer

Christina Rimbach — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christina Rimbach Affiliation: Jun. 15, 2026 It needs to be

done. No more hiding information. crimbach68@gmail.com retired teacher

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Christina Rose — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christina Rose Affiliation: Jun. 15, 2026 We need more transparency not less!

Sent from my iPhone

Christina Wolfe-Thomas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christina Wolfe-Thomas Affiliation: Jun. 15, 2026 You are playing with other people's money. They have the right to follow their investments closely. If I thought it would put an end to insider info, I would agree, but the insiders know the numbers.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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christine becker — Jun 15, 2026
Subject: S7-2026-15 From: christine becker Affiliation: Jun. 15, 2026 Chris Becker, Auditor, Indiana. Please keep the SEC filing quarterly it helps us with making smart money decisions. QUARTERLY

Yahoo Mail: Search, Organize, Conquer

Christine Belin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christine Belin Affiliation: Jun. 15, 2026 Christine Belin, Real Estate Broker, this matters because as an investor, we should be able to see and understand what is happening within publicly traded companies at all times. To both companies we may have holdings in and ones we are considering investing in. The limiting of oversight and information is simply a shady practice. A company should be able to be held accountable anytime, not just 2x a year. Quarterly reports are fiscally responsible and should be maintained for both internal and external reviews.

Christine Eberly-Bomlitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christine Eberly-Bomlitz Affiliation: Jun. 15, 2026 We need to keep transparency and absolutely require quarterly reports.

Thank you,
Christine

Sent from my iPhone

Christine MCCAUSLAND — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christine MCCAUSLAND Affiliation: Jun. 15, 2026 No to 6 months. Keep quarterly. We need honesty

Sent from my iPad

Christine Oster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christine Oster Affiliation: Jun. 15, 2026 It is clearly NOT in the public interest to have companies report only twice a year. Many things can go wrong and innocent investors will pay the price.

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christine perron — Jun 15, 2026
Subject: Comment on S7-2026-15 From: christine perron Affiliation: Jun. 15, 2026 Quarterly statements are imperative for those of us who count on this info to make important decisions on our retirement funds. Anything less would compromise my ability to keep my funds where I need them. I appose changing to semi annual reporting. Thank you

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Christine Rodriguez — Jun 15, 2026
Subject: S7-2026-15 From: Christine Rodriguez Affiliation: Jun. 15, 2026 We need quarterly reporting, it's keeps them accountable! We earned our money & trusted the SEC to keep it growing & safe!! No more crooks!!

Sent from my iPhone

CHRISTINE SCHACHT — Jun 15, 2026
Subject: S7-2026-15 Comment From: CHRISTINE SCHACHT Affiliation: Jun. 15, 2026 Keep Quarterly reporting

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Christine Seabrook — Jun 15, 2026
Subject: S7-2026-15 From: Christine Seabrook Affiliation: Jun. 15, 2026 Keep Quarterly reporting or 3x ax year but too much can be covered up with only 2. Laws are meant to be obeyed. Reducing the oversight increases dishonesty. Wish that was not true but Enron
and that blood testing fraud are examples.

Yahoo Mail: Search, Organize, Conquer

Christine Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christine Smith Affiliation: Jun. 15, 2026 Hell no to any laws

that block transparency SUCK

Thank you,
Christine Smith

Christopher Banks — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christopher Banks Affiliation: Jun. 15, 2026 I, a citizen of the United States, and an investor in the stock market with a retirement account, am wholly against any law, regulation, or rule change that will reduce the breadth or frequency of publicly traded companies' financial reporting requirements. Those financial reports provide vital information that investors and future retirees like myself use to make informed choices about how to allocate the funds that we invest. Please do not make any rule changes lessening the frequency, breadth, or detail of required financial reports for publicly traded companies.

Sent from my iPhone

Christopher Copeland — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Copeland Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
To the layman, this reads as an attempt to do a few things, none of which are good for the average American.
One, it reads as an attempt to give insider another leg up over the rest of us by allowing more time to trade before the markets can adjust appropriately, putting the bulk of the loss on those not privy to insider information.
Second, it reads as an attempt to stall the news and evidence of recession (or worse) limiting the average American's ability to financially react and aprotect themselves.

imagine for a moment giving a better stranger a bunch of your dollars for a startup in which you will be a part owner. Although you may be a silent investor, you are still beholden to and depend on the efforts of that person, their consistency, honesty and, of course, their efficacy. You want to know how your investment is going, right? You will want forecasts to maybe help more or know that your money is safe where it is. You will want to check on this as often as one can, yes? See where this is going?
This reads to me as an attack on the lower 98%. As a capitalist state, we need the know the state of our capital. 6 month updates are insufficient and unacceptable.

Christopher Hannon — Jun 15, 2026
Subject: File No. S7-2026-15 From: Christopher Hannon In particular, we individual investors do not need less information from the public companies we invest in. This proposal is a bad idea. VOTE IT DOWN!

Christopher McCamic Insurance Auditing — Jun 15, 2026
Subject: File No. S7-2026-15 From: Christopher McCamic The idea that any significant cost savings

from lowering reporting requirements could possibly outweigh the cost of loss of transparency, frankly, beggars belief. Free markets depend on trust, transparency, and rigorous, accurate information. Keep reporting requirements rigorous. It keeps corporate America disciplined, and markets worth investing in.

Christopher McCarten — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christopher McCarten Affiliation: Jun. 15, 2026 Christopher McCarten from Fall River, MA

I've been managing family investments for myself and a family trust my father established for the primary benefit of my son, his only grandson. My father was a financial executive for many years having worked for Reeves Soundcraft, Nautec and Celanese in NY, Industrial National Bank in RI (currently Bank of America), Credit Card Services Corp of Alexandria, VA, Max Factor in Hollywood, CA and Computers International in Los Angeles beginning in the late 1940's. He taught me to read the Wall Street Journal and review various companies stock prices and articles about their earnings reports that affected stock prices. He was a member of the American Bankers Association (ABA) and involved in Mergers & Acquisitions (M&A's) and advised that the move to quarterly reporting was of great benefit to banks, corporations and stockholders. I still recall getting my first shares of stock as a gift from as a child, shares I still own in a company I follow closely in various media outlets today as based on quarterly earnings analysis over the past several years my dividend reinvestments and additional stock purchases have led to great appreciation. Based on my lifetime experience and having first hand responsibility for my family investments as well as the family trust I can honestly say that quarterly reporting has had a strong influence on financial decisions and that without that timely purchases or divestitures of corporate stocks, whether common or preferred, as well as bonds would lead to unforeseen opportunities and potential losses that can be of significant magnitude for a range of investors and financial institutions. My recollection is that is why there was a shift to quarterly reporting to begin with. In closing, I and am sure many investors share our utmost concern that there should not be a shift away from providing much needed timely quarterly earnings reports. The information and various analysts analysis of the data are crucial for investors both large and small. Thank you for your time and due consideration in this matter. Please feel free to contact me if you so desire.

Sincerely,
Christopher McCarten

Christopher Pankhurst — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Pankhurst Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: this is not in the interests of the majority of Americans and enables further corruption and fraudulent activities of corporations and this administration and I strongly disagree with this proposed action to reduce corporate reporting from quarterly to six monthly. I see absolutely no benefit for the average Anerican who is investing to help them prepare for retirement and other legitimate investment activities.

Christopher shaw Motley Fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: Christopher shaw I am an individual investor in the UK, with USA investments, and I think quarterly reporting should stay.

Christopher Smith — Jun 15, 2026
Subject: S7-2026-15 From: Christopher Smith Affiliation: Jun. 15, 2026 Buffett has often expressed concern with quarterly reporting, that it incentivizes short term planning at the expense of long-term results. Perhaps quarterly reporting should be changed instead, something more efficient.

Christopher St.Peter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christopher St.Peter Affiliation: Jun. 15, 2026 Quarterly reporting keeps companies honest! Anything less is inviting corruption!

-Chris St.Peter

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Christopher Zaimoff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christopher Zaimoff Affiliation: Jun. 15, 2026 Your welcome, when does the income increase, time.is.tickimg
Iv put in tons of hrs , lile 18 today... whats next

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christopher ZEECK — Jun 15, 2026
Subject: S7-2026-15 Comment From: christopher ZEECK Affiliation: Jun. 15, 2026 Chris Z. Calibration coordinator. Quarterly reporting should continue no changes all companies should report as often as possible delaying is hiding as far as i am concerned.

Sent from my iPhone

Christy Adams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christy Adams Affiliation: Jun. 15, 2026 Quarterly reporting is necessary because it helps businesses and self employed individuals have more honesty. I have seen people and businesses struggle when they avoid a quarterly review. Continual oversight is a must to maintain integrity.

Christy Jones — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Christy Jones Affiliation: Jun. 15, 2026 I think quarterly reporting should stay mandatory.
Please do not change the reporting schedule.

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christy phillips — Jun 15, 2026
Subject: Comment on S7-2026-15 From: christy phillips Affiliation: Jun. 15, 2026 Keep requiring quarterly reporting and sign-off by CEOs! The stock market needs it and the investing public needs it. It was either good reason that we went back to quarterly reporting in 1970 after trying bi-annually in 1955. We MUST protect the public and investors. These companies are fully equipped to report quarterly, and close monthly for internal purposes, so this is not a hardship for them. Do NOT let them slip into not reporting AND signing-off on a quarterly basis. The integrity of the market requires it and it is with very good reason that CEOs have to sign-off. Do not let them reduce the transparency.

Sincerely,
Christy Phillips
Retired CPA and investor

Sent from my iPhone

Christy Singletary — Jun 15, 2026
Subject: S7-2026-15 Comment From: Christy Singletary Affiliation: Jun. 15, 2026 My name is Christy Lynn, I'm a disabled combat veteran, full time stay at home mother, and a cottage baking business owner. I don't even make enough money to have a stock portfolio never mind afford groceries and bills. Maybe if companies weren't so concerned with their bottom dollar I could afford to invest and save like they do.

Christy Singletary

Chubby D — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chubby D Affiliation: Jun. 15, 2026 Please keep the quarterly reports as they are! 6 months is too long. There is nothing wrong with the reporting as it stands now.

Thank You!

Chuck Carroll — Jun 15, 2026
Subject: S7-2026-15 From: Chuck Carroll Affiliation: Jun. 15, 2026 Quarterly reporting discourages cheating!
Charles Carroll

Chuck Denk — Jun 15, 2026
Subject: S7-2026-15 From: Chuck Denk Affiliation: Jun. 15, 2026 Do Not encourage further ENRON-Like fraudsters. Continue with the quarterly reports.

Chuck Riehm — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chuck Riehm Affiliation: Jun. 15, 2026 Please protect the retail investor. Keep reporting Quarterly. We Government to protect consumers not corporations. Thank you.
Chuck Riehm

Chuck Wack — Jun 15, 2026
Subject: S7-2026-15 Comment From: Chuck Wack Affiliation: Jun. 15, 2026 Better returns from the marketplace with quarterly reporting. I believe that's established. Investers deserve transparency. We don't need more surprises and backroom deals with no oversight.

-Chuck Wack
(202) 643-0547

Chuck “Uncle chuck” Lenz — Jun 15, 2026
Subject: S7-2026-15 From: Chuck “Uncle chuck” Lenz Affiliation: Jun. 15, 2026 When your handling my money I want to know your not putting it on your pocket or else it’s jail time.

Sent from my iPhone

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cincycallalily — Jun 15, 2026
Subject: S7-2026-15 Comment From: cincycallalily Affiliation: Jun. 15, 2026 I'm a retail investor and I count on quarterly reporting to make decisions on my retirement investments. I've already lost a significant amount due to the current administration's practices and am months from making my retirement decision so quarterly reporting is vital to me.

Beth Sullivan
Financial Analyst

Sent from my Galaxy

Sent from my Galaxy

Cindy Bryce — Jun 15, 2026
Subject: S7-2026-15 From: Cindy Bryce Affiliation: Jun. 15, 2026 Do not remove the requirements for quarterly reporting. The SEC should serve the public good, not corporations and corporate executives.

Cindy Currie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cindy Currie Affiliation: Jun. 15, 2026 The SEC needs to keep their oversight period.

Cindy Enstrom — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Enstrom Affiliation: Jun. 15, 2026 My comments: we need more transparency not less! Do not change this! You are going to hurt the small investors in this country! We already have an extremely strong bias towards large investors and billionaires in this country. Don't do it.
Sincerely,
Cindy C. Enstrom

Cindy Griffin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Griffin Affiliation: Jun. 15, 2026 In a world that demands transparency, we deserve to have quarterly reporting! Keep it in place!

C Griffin

Cindy Kane — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Kane Affiliation: Jun. 15, 2026 Cindy Kane,NC. Retired. NO to disclosing returns on investment to twice a year! Do not decimate my retirement!!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cindy Lynn Ostergard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Lynn Ostergard Affiliation: Jun. 15, 2026 Returning to semi-annual reporting by public companies is unacceptable. It may have been practical fifty years ago, in a time when computers and digital communications were in their infancy. Still, given the sophistication of today's technology, the ONLY reason to return to the dark ages of corporate reporting is to let companies slide, hide, and bide their time before they have to be open to public scrutiny. That's right, public - as in PUBLIC corporations. With today's technology, we could actually speed up reporting to monthly.

Less frequent reporting could harm market transparency, increase volatility, grease the wheels for insider trading, erode trust in markets, and reduce capital market participation and liquidity.

I know that our current president is behind this movement. You need to have the courage and tenacity to stand up to him and, in the words of Barbara Bush, JUST SAY NO. Quarterly reporting is good for the public, and what's good for the public is good for the economy. Semi-annual reporting would allow a lot of dirty, underhanded dealing. Don't do it. Vote no.

Regards,
Cindy Lynn Ostergard
Rockford IL 61109

Cindy Ortiz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Ortiz Affiliation: Jun. 15, 2026 SEC the less we regulate the more humans suffer; don't let this happen. I'm hopeful this is a real period of listening and not just a step in a process that's once again already decided to screw regular people while allowing the rich to rape us.

Sent from my iPhone

Cindy Ramsey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cindy Ramsey Affiliation: Jun. 15, 2026 As a tax payer and investor, if I have to report my earnings and pay taxes quarterly or be fined if not. Why should businesses that we count on, invest in, and spend our hard earned dollars at, be allowed to hide their earnings. They shouldn't and it's time to stop bending over for corporations and the rich to be able to hide their earnings and they should be paying appropriate taxes on thise earnings. Keep the reporting quarterly. You should be protecting the everyone from deceitful actions that hurt us all. Cindy Ramsey, MS, Lac.

Yahoo Mail: Search, Organize, Conquer

Cindy Riley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Riley Affiliation: Jun. 15, 2026 Less transparency with less reporting is a lazy answer. No to this!

Cindy Ruml — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cindy Ruml Affiliation: Jun. 15, 2026 In this age of technology, this data is readily available. If a company is publicly traded, its financials should be publicly available on a monthly basis, much less a quarterly basis. Anything less than quarterly disclosures should not even be considered.

Leave reporting as is, or tighten it up. There is no technical/logistical reason to revert to antiquated reporting.

Cindy Ruml, retired IT professional, investor

Thanks,
Cindy

Cindy Stewart — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cindy Stewart Affiliation: Jun. 15, 2026 We found a perfect way for this to work for us. NO CHANGE.

Cindy VandenBosch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cindy VandenBosch Affiliation: Jun. 15, 2026 America does not need more situations "in the dark".

CJ Andrews — Jun 15, 2026
Subject: S7-2026-15 Comment From: CJ Andrews Affiliation: Jun. 15, 2026 Quarterly tax payments should stay and the six month should not be allowed

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cjp1803602 — Jun 15, 2026
Subject: S7-2026-15 Comment From: cjp1803602 Affiliation: Jun. 15, 2026 The American people alreadywith it.

robbed by the rich. Dont play into the game to fatten up your own wallet. We the peooke will not put up with it.

Joni Packman

Sent from my Galaxy

Claire Nettles — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Claire Nettles Affiliation: Jun. 15, 2026 My name is Claire Nettles , I am retired and need to monitor my investments regularly .. This is money I have saved and I rely on it pay living expenses . The last time you allowed companies to change their reporting time it was harmful to investors . With our chaotic economy it is more important than ever for the public to have quarterly reporting in order to manage our investments and plan for expenses . Please do not put the request to stop sending quarterly reports ahead of the financial well being of American citizens.

Clara Wassom — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Clara Wassom Affiliation: Jun. 15, 2026 We need to see quarterly reports.

Sent from my iPad

Clark Garrett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Clark Garrett Affiliation: Jun. 15, 2026 Quarterly reporting!!

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clarkgeorge — Jun 15, 2026
Subject: S7-2026-15 Comment From: clarkgeorge Affiliation: Jun. 15, 2026 Quarterly reporting helps to keep insider trading at bay. Reporting every six months would give insiders an advantage to buy and sell over the average investor. At least try to keep the playing field somewhat level please. Thank you.

Susan

Sent from my iPhone

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classiccycles57 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: classiccycles57 Affiliation: Jun. 15, 2026 I am writing to you concerning quarterly reporting. My names Jack Goodman, retired, living outside of detroit mi. I believe semi quarterly reporting is a bad decision. It should be a level playing field for all investors, not just the people in the know. I hope you will not agree to this decision. Thank you for your time, Jack Goodman

Sent from my Galaxy

Claudia Gerwin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Claudia Gerwin Affiliation: Jun. 15, 2026 It is my money, and I am trusting the company to keep me informed. Quarterly needs to be the minimum benchmark for that reporting. Too much can happen to allow for 6 month reports.

Claudia Gerwin
gerwin.claudia@gmail.com
630.779.5878 (cell)

Claudia L Colety — Jun 15, 2026
Subject: S7-2026-15 Comment From: Claudia L Colety Affiliation: Jun. 15, 2026 I want full disclosure, quarterly ad it is currently set.
It's my money and I want to know what's going on with it.

Sincerely,
Claudia Louise Graham
512-657-5489

Claudia L Colety — Jun 15, 2026
Subject: S7-2026-15 Comment From: Claudia L Colety Affiliation: Jun. 15, 2026 I want full disclosure, quarterly as it is currently set up.
It is my money and I want to know what's going on with it.

Sincerely,
Claudia Louise Graham
512-657-5489

Clayton Maurer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Clayton Maurer Affiliation: Jun. 15, 2026 Clayton Maurer. Retired self employed Minnesota Remodeling Contractor and still Landlord of Three Properties. Please keep Quarterly reporting to ensure transparency in Business and the Stock Market. My wife and I have over a million hard earned Dollars of IRA investments, with well over half diversified in Stocks. Very difficult for our fund managers without current information, to make good decisions. Thank you.

Clif Jacobs — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Clif Jacobs Affiliation: Jun. 15, 2026 With the advent of AI-supported analytical tools, periodic financial reporting is now easier than ever. The "savings" purported by six-month interval advocates don't exist, but the visibility impact to investors by "blacking out" quarterlies is real. Eliminating quarterly requirements is flat-out asinine. Don't do it.

Clint Trask — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Clint Trask Affiliation: Jun. 15, 2026 Do not change the reporting requirements. Thank you

Sent from my iPhone
Clint Trask

Clyde Lawson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Clyde Lawson Affiliation: Jun. 15, 2026 Keep Quarterly

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Clyde McGhee — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Clyde McGhee Affiliation: Jun. 15, 2026 This action would severely impact my ability to invest in a sensible manner.
Do this if you want to hurt the small time investors.
Clyde McGhee, retired investor, Middle Island New York.
Thank you

Cody Snow — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Cody Snow Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
We deserve to maintain what has been status quo for 50 years--quarterly reports on the information we need to make informed decisions about our investments in public companies. Any change to this rule is in bad faith, as there can be no reasonable justification for relaxing reporting rules that would help the average investor. The SEC represents our interests, not the interests of institutional investors who already have a powerful voice. As an American citizen, and someone who relies on the health and stability of the markets for my retirement, I fully and completely reject this proposed changed. Anyone who proceeds with these unlawful changes will be held accountable in the court of law.

Coke Miller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Coke Miller Affiliation: Jun. 15, 2026 Steven Dornbusch, retired roofer, Oregon. As a retired laborer my savings are my lifeblood & a dramatic drop in my savings would be catastrophic to me. Keep my quarterly reports coming.

Colin Mahoney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Colin Mahoney Affiliation: Jun. 15, 2026 Stop letting Trump cronies steal investor dollars

Sent from my iPhone. Please excuse any errors.

Collins Kilstron — Jun 15, 2026
Subject: S7-2026-15 Comment From: Collins Kilstron Affiliation: Jun. 15, 2026 Dear Kilstron Collins,

I am writing to express profound concerns regarding the current state of information dissemination within our organization. It has become increasingly difficult to execute my responsibilities effectively and make sound professional decisions when critical data, particularly concerning the company's financial stability and operational trajectory, appears to be withheld.

As a committed stakeholder, I rely on transparent and comprehensive insights into the company’s health to plan prudently and contribute meaningfully. The perceived absence of crucial information not only fosters an environment of uncertainty but also raises significant questions about the ethical standards guiding our internal communications. Such a lack of candor fundamentally undermines the trust essential for a cohesive and productive work environment.

Deliberately obscuring or withholding vital details about the company's challenges impacts everyone and restricts our collective ability to adapt and respond effectively. For me to continue dedicating my best efforts and to make informed choices about my future within this organization, a complete and honest disclosure of the current situation is imperative.

I urge you to address these serious concerns with the urgency and transparency they demand. I anticipate a prompt and thorough clarification of the company’s position and a commitment to more open communication moving forward.

Sincerely,

Kilstron Collins

Comcast — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 15, 2026 Brad Jones, IT Director, Atlanta Georgia. Quarterly reporting is the minimum frequency needed to ensure public companies disclose relevant investor information in a timely manner.

Thanks,
Brad

Comcast — Jun 15, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 15, 2026 Danielle St Hilaire, Office Manager - Allowing these companies to decrease reporting making it more challenging for those

who look to invest effectively for their long term financial stability is another move to ensure wealth stays concentrated to the top 1% since they are the demographic most inclined to benefit from their insider information giving only them the advantage of when and what to sell. It's unfair business practice and making the bottom 90% vulnerable to financial hardship in no way benefits the economy as a whole. Stop giving greed the green light. I am against this decision wholeheartedly.

Sent from my iPhone

Comcast — Jun 15, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 15, 2026 Please keep quarterly corporate reporting. This financial information needs to be readily available to the public and investors.
Barbara Swan

Connie Cecil — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Connie Cecil Affiliation: Jun. 15, 2026 I want to see my quartetly reports.
Connie Cecil retired I check my reports as it helps me yo determine how good my financial planner is snd whether I think I need adjustments.

Sent from my iPhone

Connie Jackson — Jun 15, 2026
Subject: S7-2026-15 From: Connie Jackson Affiliation: Jun. 15, 2026 Please do NOT roll back safeguards. Look what happens when you do: example THE SCREW WORM or EBOLA…..
This is wrong. The safeguards were put in place for a very good reason. Please do not cave to the greed of WALLSTREET….
Please!

Connie Laskowsky — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Connie Laskowsky Affiliation: Jun. 15, 2026 Connie Laskowsky, retired,Lafayette, CO There is not one retired person in my income bracket or below that can afford to loose $1.00 of their retirement savings!Keep Quarterly reporting,please!

Connie Lucas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Connie Lucas Affiliation: Jun. 15, 2026 Connie Lucas, Retired Banker. No more laws for the rich in this country are needed. Eat the Rich! I can't replace the leaking roof on my house and the rich want loopholes. Shameful

Sent from my iPhone

Connie Navarro — Jun 15, 2026
Subject: S7-2026-15 Comment From: Connie Navarro Affiliation: Jun. 15, 2026 We have had enough of the corruption in our government. It is time for someone to take a stand. This proposal is not acceptable!

CONNIE PRATT — Jun 15, 2026
Subject: S7-2026-15 Comment From: CONNIE PRATT Affiliation: Jun. 15, 2026 We have enough problems with the Chief of staff and Steven Miller, let’s not increase the problems by allowing big companies to hide information for 6 months at a time. C and D Pratt, retired trying live on a retirement income in Ohio.

Sent from my iPhone

Connie Swords — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Connie Swords Affiliation: Jun. 15, 2026 I am retired, and my husband hopes to retire in the next couple of years. We have lived below our means our entire lives in order to pay off everything we owe and buy stocks and bonds to prepare for our old age. Health issues and minor emergencies have taken some of our savings.

Please don't change this. It will hurt so many people.

Sent from my Galaxy

Connie Vaughan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Connie Vaughan Affiliation: Jun. 15, 2026 Keep Quarterly Reporting to keep Wall Street honest and accountable

Sent from my iPhone

Connie Ward — Jun 15, 2026
Subject: S7-2026-15 Comment From: Connie Ward Affiliation: Jun. 15, 2026 Keep Quarterly Reporting! In the matter of holding companies accountable for timely, ongoing accurate reporting of thier true data is a must. Continuity in tracking and reporting frequently and consistently be on top of their data and finances is absolutely critical to tracking the truth and adding intel and value to the market. Accountability is a must.

FROM: Connie Ward, Senior Talent Acquisition Specialist

Connie 🌻 — Jun 15, 2026
Subject: S7-2026-15 From: Connie 🌻 Affiliation: Jun. 15, 2026 Constance Yoder, Retired VA, Oregon 97381 I would reiterate that “No boardroom is above the law.” So don’t just change the law.

Get Outlook for iOS

Connor Osborne — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Connor Osborne Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please protect my right to information from publicly traded companies. Transparency is a cornerstone to a fair market free from corruption and insider trading.

Conny Pope — Jun 15, 2026
Subject: S7-2026-15 Comment From: Conny Pope Affiliation: Jun. 15, 2026 There is no good rationale to change something that works well and serves us well. Don’t change the quarterly reporting schedule.

Sent from my iPhone

Constance Austin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Constance Austin Affiliation: Jun. 15, 2026 Quarterly reports should remain as presently presented. Too much can go wrong in 6 months. Investors need to be kept current. From Constance T. Austin, Retired, Columbia, SC

Sent from my iPhone

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constance hardy — Jun 15, 2026
Subject: S7-2026-15 Comment From: constance hardy Affiliation: Jun. 15, 2026 Hasn't there been enough hiding by the wealthy elite, already? The rich and powerful should not define what this country is.

Consuelo Lambert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Consuelo Lambert Affiliation: Jun. 15, 2026 From: Consuelo Lambert, retired, investor.

I'm retired now and I need quarterly reports to manage my portfolio on a timely basis. There is so much business that goes on daily and I need to know how the companies I invest in, are doing. It is only fair that small investors like myself get some information. Big investors have the upperhand and personal relationships with companies that I will never have. A lot can happen in six months. Having a quarterly report will at least put me in the loop of what's going on.

Coral Bohne — Jun 15, 2026
Subject: S7-2026-15 From: Coral Bohne Affiliation: Jun. 15, 2026 I depend on those quarterly statements to make decisions on whether I continue with a company. I can't afford too risky. Aggressive or just stupid decision making. Quarterly financials are important.

We are retired and I've been disabled for 31 years.

Please don't let the greedy and uncared run away with more of our money.

At this point my choice is start researching the laws of our countries financial investment systems and pull our retirement money and put it in a wiser country.

Corey Ducharme — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Corey Ducharme Affiliation: Jun. 15, 2026 Corey Ducharme
Senior accountant
New Hampshire
We have worked so hard for our nest egg. It's important not to revoke any regulations that will allow companies to be less forthcoming with timely results. Please do not change the current policy.

Corey Osman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Corey Osman Affiliation: Jun. 15, 2026 Why change what works? We need transparency. We need to know when a company fails so they don't rug pull the investors.

DONT DO THIS

Sent from my iPhone

Corinne Evans — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Corinne Evans Affiliation: Jun. 15, 2026 Corinne Evans, Florida, retired. It's hard enough for non professionals to understand company reports and how they are reflected in the markets (retirees' source of income). Less transparency will result in worse decisions and more losses, leading to more folks needing more government assistance.

Sent from my iPhone

Corinne Pryor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Corinne Pryor Affiliation: Jun. 15, 2026 We must keep tranparency in reporting and changing back to semi annual reporting runs the risk of insider trading and market manipulation. As a retired person in New England living on life savings to augment social security benefits, which does not go very far in the northeast, this is crucial to my well being and financial security! Do not go back to more "blackout" periods. This has been tried and failed miserably. Keep the quarterly reporting for these reasons.

CORLISS NORFLEET — Jun 15, 2026
Subject: Comment on S7-2026-15 From: CORLISS NORFLEET Affiliation: Jun. 15, 2026 Why do you keep insisting on breaking things that work and are not broken. Find something broken and then fix that. You all have committed sense and know that greater transparency works better. Stop seeking ways to take our money on the down low. We see you, STOP IT !!!

Sent from my iPhone

Corni Quinlivan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Corni Quinlivan Affiliation: Jun. 15, 2026 No changes to reporting frequency. Keep QUARTERLY reporting. More info is better for all, investors AND companies. Do not change reporting frequency! Thank you

Sent from my iPhone

Court J02 — Jun 15, 2026
Subject: S7-2026-15 Comment From: Court J02 Affiliation: Jun. 15, 2026 Just ask yourself, what is the benefit of wanting to change the reporting to 6 months. There is nothing positive that could come from that, unless you have something to hide.

Regards,
C. Jackson

Sent via the Samsung Galaxy S26 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Courtney Dean — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Courtney Dean Affiliation: Jun. 15, 2026 This sounds like a clever way to enable the super wealthy to increase their shares. It's a power grab and nothing more. Vote no.

C.

Courtney Nisbett East Bay Regional Park District — Jun 15, 2026
Subject: File No. S7-2026-15 From: Courtney Nisbett Hello, I am writing to respectfully express my strong opposition to the Commission’s proposal to permit public companies to replace mandatory quarterly reporting with semiannual reporting. As an active participant in the U.S. financial markets, I urge the SEC to maintain the established quarterly (Form 10-Q) reporting framework . The requirement for public companies to disclose financial and operational performance every quarter has been a cornerstone of market integrity and investor protection for over fifty years. My support for maintaining this reporting cadence is based on the following critical points:Preventing Information Asymmetry: Moving to semiannual reports would create an unacceptable six-month information blackout. This extended timeline severely disadvantages everyday retail investors, widening the gap between institutional insiders and the public . Protecting Market Stability: Regular, predictable disclosures are essential for evaluating a company's financial health. Scrapping the 10-Q requirement could exacerbate sudden stock volatility, as the market would be forced to rely more heavily on rumors, unverified leaks, and unstructured interim metrics . Ensuring Transparency and Accountability: Frequent reporting holds corporate management accountable. Removing this obligation reduces the frequency with which companies must provide certified, transparent data to their shareholders . While I understand the concerns raised about corporate compliance costs and potential short-termism, the priority of the Commission must remain investor protection and transparent capital markets. The current architecture of federal securities regulation is built on the foundational premise that mandatory periodic disclosures are vital for a fair, efficient market.I urge the Commission to abandon the proposed allowance for semiannual reporting and ensure that all public companies continue to maintain the quarterly reporting standard . Thank you for your time, consideration, and dedication to protecting the integrity of our financial markets. Sincerely Courtney Nisbett Land Surveyor East Bay Regional Park District

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Craig Bell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Craig Bell Affiliation: Jun. 15, 2026 Why is the government trying to destroy the hard working American people? Every branch just takes more and more from the people for their personal wealth!!

Craig Butler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Craig Butler Affiliation: Jun. 15, 2026 Why is less financial reporting even being considered when history has shown less reporting hurts investors? I am requesting to NOT reduce reporting requirements!

Regards,

Craig Butler
567 High Knoll Dr
Cedarburg, WI 53012

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craig ernster — Jun 15, 2026
Subject: S7-2026-15 From: craig ernster Affiliation: Jun. 15, 2026 Keep SEC quarterly reports

Craig Ernster The Ferry Guy
River Rat Productions

Craig H — Jun 15, 2026
Subject: S7-2026-15 Comment From: Craig H Affiliation: Jun. 15, 2026 What's wrong with you crooks? Quarterly reporting is what keeps Corporations more transparent. Especially to the smaller investors!

Craig Patriot — Jun 15, 2026
Subject: S7-2026-15 Comment From: Craig Patriot Affiliation: Jun. 15, 2026 This is a huge step backward for the public to shackle their abilities to earn on their investments. Why limit the huge money vault that makes up this country's wealth? It's obviously being done for the wealthy, and not for the average investors. DO NOT DO THIS!!

Craig S. Thom — Jun 15, 2026
Subject: S7-2026-15 Comment From: Craig S. Thom Affiliation: Jun. 15, 2026 As a person dependent on investments in businesses for my retirement, I rely on accurate, timely information about what is happening with my money.

As a shareholder, I would rather a company spend the small amount of time and money on the existing reports than be kept in the dark for half the year.

Craig S. Thom

Craig Steele — Jun 15, 2026
Subject: S7-2026-15 Comment From: Craig Steele Affiliation: Jun. 15, 2026 Company contributions to political campaigns and PACs should be known to shareholders real time.

Craig

Sent from my iPhone
775-721-8143

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creteau — Jun 15, 2026
Subject: S7-2026-15 Comment From: creteau Affiliation: Jun. 15, 2026 Keep the reporting quarterly!!!!

Sent from my T-Mobile 5G Device

CRIS BRONSON — Jun 15, 2026
Subject: S7-2026-15 From: CRIS BRONSON Affiliation: Jun. 15, 2026 enron isn't poor.... and it has alot of power -- read the book rachel maddox wrote..... they get away with murder, literally and figuratively in other countries.... keep them honest and up front in this country at least -- MAKE THEM REPORT with CONSEQUENCES FOR LYING as currently required.

Cristina Arroyo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cristina Arroyo Affiliation: Jun. 15, 2026 This is ridiculous. Transparency is the only way the normal citizen can be assured they are not being jerked around. Keep quartly reporting. Keep these companies accountable

Cristina Arroyo
(954)732 4576
cristina.j.arroyo@gmail.com
www.cristinaarroyoscenic.com

Cristine Wiles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cristine Wiles Affiliation: Jun. 15, 2026 From: Cristine Wiles retired teacher and support giver to 2 aging parents, and 2 grandchildren.

The SEC.gov website claims to be "Founded to help our country respond to the Great Depression, we’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow" Rescission of quarterly reporting in favor of 6 month increments goes against the mission of the SEC. My opinion is-NO RESCISSION OF QUARTERLY REPORTING. People like me stand to lose

a lot by changing the rules to longer periods of no reporting. As a retired teacher, I can't afford any corruption affecting my IRA or my pension fund.

Cristine Wiles
Retired Teacher
Support person for 2 aging parents
Caregiver for 2 elementary aged grandchildren

Sent from my iPhone

Crystal Babics — Jun 15, 2026
Subject: S7-2026-15 Comment From: Crystal Babics Affiliation: Jun. 15, 2026 It is important financial gains are reportedly quarterly to be transparent. Unless you plan on hiding these gains, leave it as it has been, quarterly. Transparency maintains public trust. Public trust is very low in our institutions & policies today.

CRYSTAL CANNON — Jun 15, 2026
Subject: S7-2026-15 Comment From: CRYSTAL CANNON Affiliation: Jun. 15, 2026 This is unfair to the public. It should not be allowed. The public needs to know what's going on. Public companies should continue to report to the public as it has for the last 50 years.

Merci,

Crystal Cannon, MA
Prof de français, Emeritus
Vice-Président

Cs — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cs Affiliation: Jun. 15, 2026 This proposed change to cut back required reporting to semiannual vs the current quarterly requirement is a terrible idea. Investors need more timely information, not less. I was a corporate banker for my career (now retired) and earned an MBA from the Wharton School. The bank’s credit decisions required a sound understanding of the current state of borrowers’ financial ability to repay loans. Less timely reports means poorer understanding and will result in higher losses and higher borrowing costs. Please

reject this proposal to eliminate quarterly reporting requirements. Carolyn Lingl, VP(retired) Bank of America, Los Angeles CA

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cterry1_hhc — Jun 15, 2026
Subject: S7-2026-15 Comment From: cterry1_hhc Affiliation: Jun. 15, 2026 Christine Terry
Retired and concerned about the current trend to drain the US$ that needs to be on the bank of the US and not the business owners.

Please guard our US funds!

Sent from my Galaxy

Cyndee King — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cyndee King Affiliation: Jun. 15, 2026 Quarterly reporting by publicly owned companies allows shareholders to decide if earnings are aligned with the shareholder's investment strategies and to make informed decisions concerning those investments. Allowing corporations to withhold that information for a sixth month period is tantamount to robbing the investors of their ability to make informed decisions about the investment. Frankly, I would not want to be investing in any publicly held organization who engages in such, regardless of the reason for doing so. It truly smacks of fraudulent behavior.

CYNDEE LOGAN — Jun 15, 2026
Subject: S7-2026-15 Comment From: CYNDEE LOGAN Affiliation: Jun. 15, 2026 This was enacted for a valid reason. Keep the quarterly reports.

Cyndi Plamondon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cyndi Plamondon Affiliation: Jun. 15, 2026 Why would this make any sense? This would have exacerbated the Enron fraud by 1000 times. Please consider the investors before allowing companies to hide their performance.

Sent from my iPhone

Cynthia Delconte — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cynthia Delconte Affiliation: Jun. 15, 2026 I do not endorse semi annual reporting. It was a failure when it was tried before

Sent from Gmail Mobile

Cynthia DiSanto — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia DiSanto Affiliation: Jun. 15, 2026 are you out of your ****ing minds? private sector, public sector, disclose your info

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Cynthia DiVitto — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cynthia DiVitto Affiliation: Jun. 15, 2026 I am writing in support of MAINTAINING quarterly reporting. As a retired person and dependent on stock returns, I see a decrease by almost 1/3 of my personal portfolio if we go back to the one time in history, that quarterly reporting was changed to semi annual. Other nations doing that have much lower gains than ours currently. Don't fix what's not broken and please support full transparency quarterly.
Cynthia DiVitto
2308 North Watercrest Dr., Toledo, OH.

Cynthia Fryar — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Fryar Affiliation: Jun. 15, 2026 Quarterly reporting is a vital tool to help reveal what is actually happening and guide investors to make good decisions with their hard earned money.

Changing this to allow companies to lie to their investors is deplorable.

Sent from my iPhone
Cyn

Cynthia Gerhard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Gerhard Affiliation: Jun. 15, 2026 No reason to hide, keep reports quarterly!

Cynthia H Lee — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Cynthia H Lee Affiliation: Jun. 15, 2026 QUARTERLY REPORT MUST CONTINUE

Get Outlook for iOS

Cynthia Keener — Jun 15, 2026

Subject: S7-2026-15 Comment From: Cynthia Keener Affiliation: Jun. 15, 2026 Continue quarterly reporting! We are retired and my husband is disabled. We need to navigate our uncertain future. Cynthia Keener

Sent from my iPhone

Cynthia Kelleher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Kelleher Affiliation: Jun. 15, 2026 This is just another way to screw the middle class. We can't get ahead but the rich can due to this type of legal robbery. Cynthia Kelleher, taxpayer, Customer service representative, soon to retire with not enough money

Sent from my iPhone

Cynthia Mushroe — Jun 15, 2026
Subject: File No. S7-2026-15 From: Cynthia Mushroe Financial transparency gives investors needed information and builds confidence. Any reputable company should be tracking their financial picture, minimally at a quarterly basis. The only reason to not report is to keep that information from their investors/ potential investors. I don't understand why the SEC sees this as a benefit. The SEC should be fostering trust, this proposed rule change is a step in the wrong direction.

Cynthia Reimer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Reimer Affiliation: Jun. 15, 2026 No! It's my right to know without delay.
I am a senior citizen, living on Social Security I EARNED by working and paying for 50 years of my life.

Sent from my iPad

Cynthia Reissman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Reissman Affiliation: Jun. 15, 2026 My money Report Quartly always.

Cynthia Sheward — Jun 15, 2026
Subject: S7-2026-15 Comment From: Cynthia Sheward Affiliation: Jun. 15, 2026 Corporations need more oversight, not less. Our history proves that.

Sent from my iPad

Cynthia Swift — Jun 15, 2026
Subject: S7-2026-15 From: Cynthia Swift Affiliation: Jun. 15, 2026 I am a retired Postal Worker that

wants to see our corporations and all entities continued to be held accountable. Why would you want to make it easier to commit fraud and abuse? Keep Quarterly reporting. If not we the average American see whose side you are really on and it’s not to protect us.
Thank you,
Cynthia Swift

Sent from my iPhone

D B — Jun 15, 2026
Subject: S7-2026-15 Comment From: D B Affiliation: Jun. 15, 2026 Do not allow 6 months because it hurts the public; keep it as is, and has been, for over 50 years. STOP trying to use and hurt us; THIS is abusive & CORRUPT! Dirty companies hurting us with corrupt government’s help. UNETHICAL!

D Bate — Jun 15, 2026
Subject: S7-2026-15 Comment From: D Bate Affiliation: Jun. 15, 2026 Quarterly reporting needs to stay. We need to stay informed. Do not give corporations the power to keep even more from us

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d cooley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: d cooley Affiliation: Jun. 15, 2026 Keep the reporting frequency as it currently stands, at quarterly. I now have to depend on these reports for my retirement income and the market is only changing faster now. If any action is
taken, the reporting period should become monthly to keep pace with the rapid changes.

Yahoo Mail: Search, Organize, Conquer

D King — Jun 15, 2026
Subject: S7-2026-15 Comment From: D King Affiliation: Jun. 15, 2026 The CEO'S of everything HMO Medical Insurance companies deny claims for needed procedures & test while they receive a huge bonus.
Products we purchase are smalet higher in prices, a different flavor (quality is tampered with) perservatives that are harmful to "Our" health.
Other countries won't feed or sell to their citizens.
Why us?
We've been forced to pay for the transportation of their products to be shipped back to North america.
Why?
Do you care about how much $$$$ they over charge unrecognized workers or those who earn less than $20 thousand a year.
It's doesn't harm them.
It makes them accountable for their business attitude towards fairness.
That's why 3 mounts is better than 6.
Their greedy profits can show the damages they've done to their customers.

D R — Jun 15, 2026
Subject: S7-2026-15 Comment From: D R Affiliation: Jun. 15, 2026 It should actually be monthly. You're PLAYING with peoples money, we deserve to know what is going on.

Sent from AT&T Yahoo Mail on Android

D. McCarty — Jun 15, 2026
Subject: S7-2026-15 Comment From: D. McCarty Affiliation: Jun. 15, 2026 We the people expect transparency. Quarterly reporting needs stay. This should not even be an option to change quarterly reporting. KEEP ORDERLY REPORTING.!

Sent from Delinda McCarty

D.A. Boffo — Jun 15, 2026
Subject: File No. S7-2026-15 From: D.A. Boffo dont do it

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d.barr1J32 — Jun 15, 2026
Subject: S7-2026-15 Comment From: d.barr1J32 Affiliation: Jun. 15, 2026 Government overreach reach. We depend on frequent reports because it keeps them honest! Quarterly trends give a picture the public needs to assess investments.

Sent from Proton Mail for iOS.

D.M. KANE — Jun 15, 2026
Subject: S7-2026-15 Comment From: D.M. KANE Affiliation: Jun. 15, 2026 We need the visibility of quarterly reporting! Too many of us will not be able to react appropriately if it is semi annually and this can cause undue financial stress!

Sent from my iPad

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daisy o — Jun 15, 2026
Subject: S7-2026-15 Comment From: daisy o Affiliation: Jun. 15, 2026 Wall Street should be more transparent, not less,
in order to attract new investors. Keep the quarterly cycle!

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Dale — Jun 15, 2026
Subject: S7-2026-15 From: Dale Affiliation: Jun. 15, 2026 This must remain quarterly. If we went to semiannual it would open this to fraudulent reporting. And at this time I'm sure there would be plenty of CEO's that would take advantage of this situation

Sent from my iPad

Dale Allenbaugh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dale Allenbaugh Affiliation: Jun. 15, 2026 More fraud and the rich get richer,with no more retirement plan for the working man.

Dale Hogan Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Dale Hogan Dale Hogan, Retired, St Petersburg, FL Being retired and I'm against quarterly reporting. I can't afford anyone messing with the current reporting system and threatening my retirement funds.

Dale Kirchhofer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dale Kirchhofer Affiliation: Jun. 15, 2026 Leave it alone. Make no changes. It is what we want as is.

Dale Linowski — Jun 15, 2026
Subject: S7-2026-15 From: Dale Linowski Affiliation: Jun. 15, 2026 (1) certified filings would fall from four a year to two, and you rely on that executive sign-off, (2) 8-Ks and press releases carry no certification and no auditor review, so they can't substitute,
(3) the SEC itself asks how to patch the 8-K gap, which is the agency admitting the replacement is weaker, so the answer is withdrawal, not a patch, and (4) these safeguards were written after Enron for a reason, and the SEC should explain what has changed.
Quarterly reports are important to me, My retirement is dependent on it. Dale Linowski, former Physical Therapist, Winamac, INDIANA 46996. 611 E. 200 S., Dclinowski98@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Dale Murray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dale Murray Affiliation: Jun. 15, 2026 There appears to be no valid reason to make this change. Individual investors need to see reporting data as often as major investors. I ask that the SEC not make this proposed change.

Dale Murray

Individual investor
Retired

Dale Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dale Smith Affiliation: Jun. 15, 2026 Keep it Quarterly!!! Only crooked companies wants to hide things from the investors!!!

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dale tanner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: dale tanner Affiliation: Jun. 15, 2026 Please don't change from quarterly reporting. In this time of electronic reporting there is no good reason to change. This will assist insider trading options too a problem thst is growing when it should be cracked down on.

Dale Tiroff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dale Tiroff Affiliation: Jun. 15, 2026 KEEP quarteely reporting. I want to know the companies I own are performing. Anything else and it is too easy to hide issues and blind side investors. NO to six month reporting.

Sent from my iPhone

Damon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Damon Affiliation: Jun. 15, 2026 My name is Damon Gay, retired. I think reporting semi/annually is a dangerous and costly precedent.

Dan Driscoll — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dan Driscoll Affiliation: Jun. 15, 2026 Changing regulations back to the way they were so long ago is a totally foolish idea. It’s bad enough that Trump and Republicans did away with the reforms that were done after the bush. Cheney recession. Those changes were good, but they did not go far enough. You cannot change time and go back to the way it was in the 1950s or the 1920s. These ideas will hurt if not almost destroy the US economy and our standard of living.

Sent from my iPhone

Dan Gruen — Jun 15, 2026
Subject: S7-2026-15 From: Dan Gruen Affiliation: Jun. 15, 2026 Require quarterly, signed, and filed documents.

Dan Gruen

Dan Lynch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dan Lynch Affiliation: Jun. 15, 2026 Don't do it. It wasn't a very good idea then. Keep Quarterly Reporting. Keep them honest, investors informed.

Dan Myers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dan Myers Affiliation: Jun. 15, 2026 History shows that the quarterly earnings report is for the good of all parties involved. Investors earn more and companies capitalize increase investments. Leave the system as it is. Keep the quarterly earnings report.

Sent from my iPhone

Dan Nguyen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dan Nguyen Affiliation: Jun. 15, 2026 We need more transparency, not less. If they are held to be less accountable, they'll be more complacent with our money.
Dan Nguyen
Physician
Dallas, TX

Dan Nguyen
Sent from my iPhone 📲

DAN STOUT — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DAN STOUT Affiliation: Jun. 15, 2026 Keep reporting by the qtr.

Yahoo Mail: Search, Organize, Conquer

Dan "dan" Walton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dan "dan" Walton Affiliation: Jun. 15, 2026 I think we should stay with Quarterly reporting. If it is not broken don't fix it.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Dana Lucas — Jun 15, 2026

Subject: S7-2026-15 Comment From: Dana Lucas Affiliation: Jun. 15, 2026 If you want the people to invest money for retirement then we have the right to know how these companies we invest in are performing at a minimum quarterly. I wish internal audit reports were made public can you make it so?

Sent from my iPhone

Daniel Abney — Jun 15, 2026
Subject: S7-2026-15 From: Daniel Abney Affiliation: Jun. 15, 2026 Daniel Abney, Self Employed Medical Therapist, Pima, Arizona.
I had too many friends and associates who suffered retirement income losses under the old minimum reporting rules when the Enron travesty happened and absolutely do not want to see rules go back to minimum reporting. Allowing that to happen would be morally indefensible.

Daniel Coulon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Daniel Coulon Affiliation: Jun. 15, 2026 Quarterly reporting has been the backbone of corporate policing and public scrutiny for decades, the ONLY reason to extend this would be to hide, deceive or otherwise obfuscate the health/performance of a company for stock manipulation etc. This can not be allowed to occur.

Sent from my iPhone

Daniel Foelber — Jun 15, 2026
Subject: File No. S7-2026-15 From: Daniel Foelber Switching from quarterly to semi-annual reporting takes a step back in leveling the playing field between institutional and retail investors. Transparency is the hallmark of the U.S. stock market. It empowers U.S. citizens and foreign investors to put their hard-earned savings to work in U.S.-listed companies. Taking a sledgehammer to that cornerstone undermines trust.

Daniel Kozlowski — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Kozlowski Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'm 39. Our generation is doing all the right things yet still struggling. If you let publicly traded companies go to semiannual reports then we're no better than China. In the early 80s that Hollywood sellout Regan made us all in charge of our own retirements instead of company run pensions. Well if I'm going to be in charge of my own retirement investments then I want to continue with quarterly reports. Or even better make them give us reports every two months so we can see exactly where money is going. The average American can barely make it to retirement in this day and age, and a semi annual report is going to make markets even more volatile and harder for Americans to retire. As I said above we might as well be a communist state with businesses taking our money and being progressively less transparent with it.

Daniel Rodriguez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Daniel Rodriguez Affiliation: Jun. 15, 2026 Daniel, Head of Global Learning at a fintech company. Transparencybis one of the very few levers of power the middle class has to attempt to make money in the market. Taking that away further increases inequality which further drives the nation towards collapse.

Daniel Rodriguez
Director, Global Learning & Development

Daniel Scarborough — Jun 15, 2026
Subject: S7-2026-15 Comment From: Daniel Scarborough Affiliation: Jun. 15, 2026 I understand that quarterly reporting is a burden on companies. However I do not believe it is an undue burden. Investors deserve to know how companies are doing and with the integrated financial systems most companies have today, the numbers should be readily available. Please do not change the current reporting requirements.

Daniel Scarborough
Hurst, TX

Sent from my iPad

Daniel Sharkoff — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Sharkoff Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: changing the earnings reports to every 6 months instead of the current 3 months is bad for retail investors because they will have less information available to make informed decisions.

Daniel Smith — Jun 15, 2026
Subject: S7-2026-15 From: Daniel Smith Affiliation: Jun. 15, 2026 Keep the reporting quarterly. We need to SEE what is happening with our investments.

Daniel Taylor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Daniel Taylor Affiliation: Jun. 15, 2026 I'm opposed I prefer information and transparency

Sent from my iPhone

Daniel Wurst — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Wurst Affiliation: Jun. 15, 2026 To the Securities

and Exchange Commission:
I strongly urge you not to weaken quarterly reporting requirements for public companies.
For individual investors like me, regular quarterly reports are one of the few reliable ways to evaluate the companies we invest in on a reasonably timely basis. Large institutions may have more access to management, analysts, alternative data, and sophisticated research tools. Small investors generally do not. Reducing required reporting from quarterly to semiannual would widen that information gap and make it harder for ordinary investors to make informed decisions about their retirement savings.
I understand the argument that quarterly reporting can create short-term pressure on management. However, the solution should not be to reduce transparency for investors. If companies are concerned about short-termism, the SEC could address earnings guidance practices or encourage better long-term disclosures without taking away timely financial information from the market.
Less frequent reporting would also harm the market as a whole. Public markets depend on confidence, comparability, and timely disclosure. If investors receive less information, uncertainty increases. That can lead to wider bid-ask spreads, higher volatility around reporting dates, greater risk of selective information advantages, and potentially a higher cost of capital for companies. In my view, that would make the market less fair and less attractive, especially for ordinary retirement investors.
Quarterly reporting is not perfect, but it is a core protection for investors and a foundation of market transparency. I respectfully ask the Commission to preserve mandatory quarterly reporting for public companies.
Sincerely,
Daniel Wurst

Daniel Yerger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Daniel Yerger Affiliation: Jun. 15, 2026 I am writing AGAINST lengthening the financial reporting schedule from 3 to 6 months. As a retail investor and owner of a retirement plan, I need MORE information concerning companies I'm invested in, not LESS!

What's wrong with you people?

LCDR Daniel Yerger, USN, Retired

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Danielle Gasper — Jun 15, 2026
Subject: File No. S7-2026-15 From: Danielle Gasper We need companies to be required to become more transparent, not less. In the long run, this will do damage to the stock market because people will be less willing to invest.

Danny Green — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Danny Green Affiliation: Jun. 15, 2026 Leave it alone.

Danny Roundtree — Jun 15, 2026
Subject: S7-2026-15 Comment From: Danny Roundtree Affiliation: Jun. 15, 2026 That's just crazy in 6 months they could've gone broke and you lose everything

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Danny Watts — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Danny Watts Affiliation: Jun. 15, 2026 To the SEC: As a retired professional, I am for quarterly reporting. We need to keep publicly owned companies responsible to their investors! Please do not drop quarterly reporting. Keep businesses accountable!

Thank you.

Daniel Watts
Los Angeles, CA

Dar Rob — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dar Rob Affiliation: Jun. 15, 2026 No! Keep responding standards as now in place —quarterly. No reasonable rational to return to a time when I was in elementary school. Amperica need protection from over reaching, self-justifying corpotprationa

Sent from my iPad

Darayl Smith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Darayl Smith Affiliation: Jun. 15, 2026 D.S. Smith (Retired) Central Pennsylvania I am NOT in favor of semi-annual reporting on any investment/retirement the SEC is proposing. Quarterly statements gives investors/retirees a better picture of their investment, and can make necessary adjustments before their investment(s) takes a HUGE hit. KEEP THE QUARTERLY STATEMENTS, and DON'T BRING THIS TOPIC UP AGAIN. Thank you.

Yahoo Mail: Search, Organize, Conquer

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darcy erickson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: darcy erickson Affiliation: Jun. 15, 2026 We want to move forward not backwards!

Darcy Janowski — Jun 15, 2026
Subject: File No. S7-2026-15 From: Darcy Janowski Companies need to report quarterly to investors for us to be informed about what is happening. Reporting every 6 months is not acceptable.

Darla Grant — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Darla Grant Affiliation: Jun. 15, 2026 Darla Grant. High school teacher. Arizona.
We changed to quarterly reporting because semi annual wasn't working. Let's not go back in history and repeat mistakes we've already learned from. We need at least quarterly reporting and nothing less.

Darla Krahling — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Darla Krahling Affiliation: Jun. 15, 2026 This method of reporting had been used between mid 1950's to late 70's, it benefited only the companies and had a devastating effect on the investors. I do not agree with this, companies must be more transparent, not less. Our family has diligently invested in the market over the years and it is part of our retirement income, if the reporting changes, it will have a devastating affect on our retirement income.
Respectfully,

Darla Krahling
Retired
Huntsville, Alabama

"Blessed are The Peacemakers"
Matt 5:9

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darlinda toothaker — Jun 15, 2026
Subject: S7-2026-15 Comment From: darlinda toothaker Affiliation: Jun. 15, 2026 Don't make this about fraud and scandals
Because thats the only reason someone want to hide their accounts I say NO

Darlinda Toothaker

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darnell osburn — Jun 15, 2026
Subject: S7-2026-15 Comment From: darnell osburn Affiliation: Jun. 15, 2026 keep it quartely

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DARRELL BURT — Jun 15, 2026
Subject: S7-2026-15 From: DARRELL BURT Affiliation: Jun. 15, 2026 D Bob Burt former sales and marketing director for a major electronic manufacturer and an active trader and believer in the US stock market's integrity. Reports must remain on a quarterly basis for stockholders and traders to maintain their confidence in the market as a whole. Doing otherwise opens the door for mischief and doubt which is really bad for business.

Sent from my iPad

Darrell Rose — Jun 15, 2026
Subject: S7-2026-15 Comment From: Darrell Rose Affiliation: Jun. 15, 2026 With the advances in technology there's no reason why reporting shouldn't be done monthly. The same technology being used to" increase productivity" (ie layoff workers) and yall want to decrease transparency? That not only has no basis in reality the 6 month position is incongruent and regressive with technological advances. The government should increase not decrease reporting frequency.

To do a 6 month reporting requirement is to willingly invite another Enron, 2008 crash and all sorts of crap….it would take the public longer to figure out schemes like mark to market accounting.

The SEC would be failing its fiduciary responsibility to the public to go through with this.

Darren C. Allen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Darren C. Allen Affiliation: Jun. 15, 2026 Keep companies reporting quarterly! It is essential for investors to make sound financial decisions. This allows greater transparency and accountability. I oppose any attempt to undermine this process leading to less confidence and more opportunities for fraud and deceit.

Darren C. Allen
Life Member #10558
Omicron Lambda Chapter
Alpha Phi Alpha Fraternity, Inc.
The Parthenon - 2210 1st Avenue North
Birmingham, AL 35203
Email: dallenka9506@gmail.com
Cell: (205) 213-5777

Dave Brunges — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dave Brunges Affiliation: Jun. 15, 2026 Companies can't be trusted. Everything that's happening in this country today happened in union shops years ago

Sent from my iPhone

Dave C — Jun 15, 2026
Subject: S7-2026-15 From: Dave C Affiliation: Jun. 15, 2026 At this point I'm starting to think that this kind of legislation is being created with the purpose to cause civil unrest and possibly incite violence in our country. What is the end goal here? Who's pushing for this? Why is this a change that anyone would possibly think is reasonable? Consider that you have an armed populace that's fed up with what's coming from government collectively...

Dave Caffery — Jun 15, 2026

Subject: S7-2026-15 Comment From: Dave Caffery Affiliation: Jun. 15, 2026 Changing this gives companies more time to hide details so if they hide for one earnings report you don't know the truth of their financials for a year! Plus it destroys option volatility and volume that centers around earnings. Absolutely ridiculous proposal don't change what's not broken.

Sent from my iPhone

Dave Cooper None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Dave Cooper Maybe a few details should be reported quarterly that would expose sell-offs of stocks. Etc.

Dave Dapron — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Dapron Affiliation: Jun. 15, 2026 Leave it alone.

Sent from my iPhone

Dave Jones — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Jones Affiliation: Jun. 15, 2026 I oppose a return to the methodology of 1955. Please stop messing with us.

dj
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540 220 7070
KG, VA

Dave Kerkove — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Kerkove Affiliation: Jun. 15, 2026 My name is Linda Kerkove. As with most working people in the US, we are held accountable for all of our income reporting. If businesses are going to go without quarterly reporting, information is going to get 'lost', if you get the drift. This is no different than "Big Money" not having to pay taxes due to 'expenses and deductions' . We need fairness and accountability to all. Thank you for considering this.

Dave Morris — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Morris Affiliation: Jun. 15, 2026 Dear SEC:

I am strongly opposed to going backward to the days of public companies reporting only twice a year instead of the current quarterly reporting.

Doing so would cause irreparable harm to ordinary investors, causing them to lose between 1/3 and 1/2 for their life savings.

This is just another ploy to hide the truth from the public in order to make the 1% (meaning: billionaires - and now a trillionaire) richer and the remaining 99% even less able to make ends meet.

Please do not succumb to Washington's pressure to change what already works! Vote NO on this change!

Respectfully,
Dave Morris

Dave Ritchie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dave Ritchie Affiliation: Jun. 15, 2026 My name is David Ritchie, a retired investor. By extending the reporting period, it will reduce visibility of corporate misallocation while increasing the likelihood of false reporting extending over multiple reporting cycles. This will likely prove injurious to small investors.

Regards,
David Ritchie

Dave Savukinas — Jun 15, 2026
Subject: Quarterly Reporting Rule From: Dave Savukinas Affiliation: Jun. 15, 2026 David Savukinas (retired). Moving to semiannual reporting reduces transparency into company health and activities, and increases risk to ordinary investors.

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Dave Vaclavik — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Vaclavik Affiliation: Jun. 15, 2026 I see no legitimate reason to lessen corporate reporting; particularly in this era of concern about corruption, insider trading and particularly a congress and president dependent on donations and willing to exert political pressure.

David Vaclavik

Sent from my iPhone

Dave Vaughn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dave Vaughn Affiliation: Jun. 15, 2026 With rampant inflation and new talk about cutting social security, this just adds to the burden on the non-wealthy. **** stupid Idea.

Dave Zieber — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dave Zieber Affiliation: Jun. 15, 2026 David R Zieber, Retired, Kansas City, MO. Please continue to require quarterly reporting. History shows semi annual reporting increases the risk of negative trends going on unaddressed. Not favorable for people in my age group.

Sent from my iPhone

David and Charlotte Marifke — Jun 15, 2026
Subject: S7-2026-15 Comment From: David and Charlotte Marifke Affiliation: Jun. 15, 2026 I recall Enron and the fraud that was involved. Please do not rely on a biannual report. There is so much corruption occurring now. As someone who is retired, I want to track my holdings. The only way is to keep it as quarterly reports so it remains clean.
Charlotte Marifke

David Barr — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Barr Affiliation: Jun. 15, 2026 Changing from quarterly to semiannual reporting is unwise and unnecessary. Corporations should be more transparent, not less. Financial data is automated, and preparing reports is done frequently for internal business purposes. Quarterly reports are a small burden for corporations, but an important data source for investors.

David Barr
Retired

David Bozak — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Bozak Affiliation: Jun. 15, 2026 There is no advantage to shifting to semi-annual reporting - only downsides for investors, who would then have much less information upon which to make a decision to invest or disinvest. The advantage to the company, of course, is less transparency, less accountability.

David Bozak
retired, formally at SUNY Oswego, joint appointment in computer science and psychology

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_____I_____ David Bozak, david.bozak@gmail.com
_____(*)__/___ http://www.cs.oswego.edu/~dab

o/ \o "When cryptography is outlawed, bayl bhgynjf jvyy unir cevinpl."

David Bruce Foreman Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: David Bruce Foreman Who is behind reintroducing this previously failed idea. If anything they should increase reporting not decrease it. Please DO NOT decrease the reporting schedule. David B Foreman 310 Capital Dr Shorewood, IL 60404

David Cagle — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: David Cagle Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

it's already difficult enough out here being a retailer and getting all the information late and getting no insider information. Why would you take away the little bit that we do get? Are you guys making that little of money off of everybody that you have to take away the few little advantages that we might get compared to all of your major advantages. You're rich people really need to rethink things you're already elite one more if you possibly want to take from the little guy bad enough we're getting squished out altogether anyway you guys are just gonna rush it along these lives that we were talking about people that deserve better !!

David Case — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Case Affiliation: Jun. 15, 2026 NO!

Sent from my iPad

David Chess — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Chess Affiliation: Jun. 15, 2026 David Chess, a software engineer and investor in New York. The proposal to go to twice yearly reporting rather than quarterly would be, literally, a step backwards. The prosperity of the market is built on transparency. Keep it that way!

David Church — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Church Affiliation: Jun. 15, 2026 Keep accountability fresh and up to date. Do not change the quarterly reporting rule.

Thank you

David R Church
East Aurora New York

Sent from my iPhone

David Cowhig — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Cowhig Affiliation: Jun. 15, 2026 Frequent reporting ensures the integrity of the US economy and its prosperity. Faith in the US economy and its future dive foreign investment in the US and creates jobs for American workers. Reject the proposed roll back in reporting requirements.

David Cowhig
US Foreign Service, retired

DAVID DUBINSKY — Jun 15, 2026
Subject: S7-2026-15 Comment From: DAVID DUBINSKY Affiliation: Jun. 15, 2026 KEEP QUARTERLY REPORTING!!!

Support your local "LIVE" music scene and all of our Veterans! :)

David Dueitt — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Dueitt Affiliation: Jun. 15, 2026 The more you hide, the longer you hide, the closer the rich come to losing it all. The time of tax deductions, loopholes, and legislative favor ment to only protect the rich, are coming to an end along with their allies! Do you really want a 95% tax on the rich? Keep pissing us off. You better think about the working man or you will become one. I am a retired teacher of 40 years, a Marine who served his country, and a proud American who you never think about. We are here, we want safe money, free of manipulation and transparent investments. You work for us! No more favors for the rich!

David Echols — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Echols Affiliation: Jun. 15, 2026 I believe that this is another stupid money grab. We worked hard for our money so leave it alone.Quarterly is the way you need to keep it!

Sent from my iPhone

David Fournigault — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Fournigault Affiliation: Jun. 15, 2026 Quarterly reporting is essential, especially with the inaction of Congress to solidify, if not cut Social Security in the coming years. Retirees need to be able to monitor thier investments to be able to respond to changing market conditions. This change would be detrimental to retirement planning and investing overall for the common, non institutional investor

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David G. — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David G. Affiliation: Jun. 15, 2026 Continue to report quarterly or I will divest all stocks and mutual funds and move to bonds. Thank you, David Gilotty

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David George — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: David George Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As a retired American and investor I do not understand and disagree with your plans to change the requirement of quarterly reporting, as it is a protection for my wife and I and our investments. Please do not make this change!

David Gill — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Gill Affiliation: Jun. 15, 2026 David Gill
Construction Manager

Financial responsibility of loaning money to business in the form of investment should require current disclosure to avoid misleading and possibly deceptive information.

Dave Gill, Superintendent, Adams Homes AEC LLC

David Heard — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Heard Affiliation: Jun. 15, 2026 Say NO to semi-annual reporting! Quarterly is best!

David Houck — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Houck Affiliation: Jun. 15, 2026 NO DON'T CHANGE THIS RULE, we the people should be alert to how a corporation uses or looses our money.

David Hubbuch — Jun 15, 2026
Subject: S7-2026-15 From: David Hubbuch Affiliation: Jun. 15, 2026 Anything less frequent than quarterly reporting would be disastrous. It's already hard enough for small investors to get insight on corporate activities.

David Hubbuch
Lovettsville, VA

David Jobusch — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Jobusch Affiliation: Jun. 15, 2026 I am a retired investor who depends on income from the stock market to support my living expenses, and I strongly object

to the proposal to reduce the frequency of corporate earnings reporting to twice annually. Regular quarterly reporting provides a critical level of transparency that allows individual investors like myself to make informed decisions in a timely manner. Reducing disclosures would significantly increase uncertainty, delay access to essential financial information, and place everyday investors at a disadvantage compared to institutional participants who may have alternative channels for insight.

Given the complexity of today's markets and my existing concerns about transparency and trust, less frequent reporting would only deepen skepticism and increase perceived risk. Timely, consistent disclosures are a cornerstone of market integrity and investor confidence, especially for retirees who cannot easily recover from financial missteps. I urge the Commission to prioritize transparency and maintain the current quarterly reporting structure to ensure fair access to information for all investors.

David Jobusch
Retired software engineer

David Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Johnson Affiliation: Jun. 15, 2026 David Johnson Retired Keeps more executives honest…

Sent from my iPhone

David Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Jones Affiliation: Jun. 15, 2026 Level the playing field. Keep the cards on the table. With today's technology I would expect 100% clarity w all publicly traded companies!

Sent from my iPhone

David Keene — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Keene Affiliation: Jun. 15, 2026 David keene, visual merchandising coordinator, keep qrt reporting so i can make my own opinion.

Sent from my iPhone

David Kester — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Kester Affiliation: Jun. 15, 2026 Not a good idea less information lends itself to more corruption.

David KeTon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David KeTon Affiliation: Jun. 15, 2026 WTF.... **** this corrupt zionist pedophile administration. Our hard earned money was placed in or retirement

account to build a retirement savings. It was meant to build welath and a safe haven after retirement. Do not steal our money. The people will destroy this govt as stated in the constitution. We the people can remove the govt if it becomes a tyrannical dictatorship or a authoritarian govt. Leave the transparency alone.

David Kilbride — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Kilbride Affiliation: Jun. 15, 2026 There is zero public benefit to switching from quarterly public reporting. Leave it alone.

David Kilbride
Registered/Licensed Rep-Retired

P. O. Box 1305
9045 Nassau Point Road
Cutchogue, New York. 11935

203-228-0861 (Mobile) - preferred
631-734-2354 (home)
dwkilbride@gmail.com

David Knarr — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Knarr Affiliation: Jun. 15, 2026 No they shouldn't be able to hide any of their money, that is where they will start taking money away from their employees and hiding it in off shore accounts!

Sent from my iPad

David Lamb — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Lamb Affiliation: Jun. 15, 2026 This is one of the few reliable tools the small retail investor has. This is not a rule that benefits anybody except corporate boards and managers. If books are honest, and kept current, this should not be a burden.

Sent from my iPad

David Lamoreaux — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Lamoreaux Affiliation: Jun. 15, 2026 It is a terrible thing for something that has proved a failure in the past to be brought back as a great idea. This is only meant to help the wealthy become even more wealthy at the expense of us less privileged. It will reduce the reliability of the US economy and hurt the majority of the population. Stop considering this dangerous, damaging idea. Keep financial reports quarterly! Computers spit out reports very easily!

David Lamoreaux — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Lamoreaux Affiliation: Jun. 15, 2026 It is a terrible thing for something that has proved a failure in the past to be brought back as a great idea. This is only meant to help the wealthy become even more wealthy at the expense of us less privileged. It will reduce the reliability of the US economy and hurt the majority of the population. Stop considering this dangerous, damaging idea. Keep financial reports quarterly! Computers spit out reports very easily!
David Lamoreaux

David Lerner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Lerner Affiliation: Jun. 15, 2026 If the quarterlies are replaced by semiannual reporting and followed by losses of greater than 15 per cent total market capitalization, then by 2030 those losses will trigger radical federal corporate oversight reforms. Corporate reporting will become monthly, not semiannual. The SEC will be replaced with a commission oriented to middle class investors and chaired by Elizabeth Warren or someone with similar social values and economic principles.

DAVID LESAK — Jun 15, 2026
Subject: S7-2026-15 Comment From: DAVID LESAK Affiliation: Jun. 15, 2026 Based on the history of corporate behavior and lack of scruples they need to prove their integrity by enforced public notification every 90 days.

Sent from my iPhone

David Martin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Martin Affiliation: Jun. 15, 2026 Don’t try and fix something that’s not broken!

David Martin

David Martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Martin Affiliation: Jun. 15, 2026 Quarterly reporting is necessary. Large public companies have proven since before 2008, given the chance they will commit funny accountingto bump the numbers. Quarterly reporting helps keep everyone more

honest.

David Mineo — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Mineo Affiliation: Jun. 15, 2026 Another way to “maximize your shareholders “ theft. Decision makers need to be held accountable. In fact, any adverse corporate action needs to be made public immediately not after a quarter of corrupt activities. There must be leadership that is held accountable.

Sent from my iPhone

David Mitten — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Mitten Affiliation: Jun. 15, 2026 Please keep quarterly financial reports . It is necessary for a retiree to track and know the performance of investments more often than every 6 months!

David Morgan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Morgan Affiliation: Jun. 15, 2026 You are doing what the Government does; steal money from the working class. No. Don’t do this if it means the people lose their money.

Sent from my phone

David okata Montley fool community — Jun 15, 2026
Subject: File No. S7-2026-15 From: David okata I really dont think it is in the stock holder’s interest to have less information. Please do not reduce the quarterly report mandate to semi annual reports. I appreciate you taking the time to listen to my concerns. I hope you agree. Thank you, David Okata

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David Phelps — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Phelps Affiliation: Jun. 15, 2026 SEC formally proposes Rule S7-2026-15—- I oppose this gross negligence of public trust in the company’s we invest in.

Sent from my iPhone

David Pipeling — Jun 15, 2026
Subject: S7-2026-15 From: David Pipeling Affiliation: Jun. 15, 2026 Why is the SEC trying to scam the public by allowing companies to hide their financials?

David Pritchard — Jun 15, 2026

Subject: S7-2026-15 Comment From: David Pritchard Affiliation: Jun. 15, 2026 Please don't change the quarterly reporting period

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David Reid — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Reid Affiliation: Jun. 15, 2026 There's nothing right about this!! STOP IT NOW!!!

David Reynolds — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Reynolds Affiliation: Jun. 15, 2026 Kept the rules as is. We need to know how
The company is doing.

Sent from my iPhone

David Ryther — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: David Ryther Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: It's ridiculous to cut investors off from the information they own. You're undermining the foundation of investment: information

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David S. Walenski Jr. — Jun 15, 2026
Subject: S7-2026-15 Comment From: David S. Walenski Jr. Affiliation: Jun. 15, 2026 How much more are you going to keep kissing the Elon Musks where the sun doesn't shine. I'm tired of hearing all these crybabies whine about paying taxes or the lack thereof. Quit rigging the game they like to play on the rest of the retail investors!

Get Outlook for Android

David Schoutens — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Schoutens Affiliation: Jun. 15, 2026 Dave Schoutens, Software Engineer here.

Quarterly filings are infrequent enough that one can already be blindsided. Relaxing the filing schedule would make me more hesitant to invest in general, especially riskier bets.

In an environment of increasing fraud generally, I'm NOT a fan of making fraud easier to implement.

Please maintain the current quarterly filing requirement.

David Scibetta Retired - Principal Financial Group — Jun 15, 2026
Subject: File No. S7-2026-15 From: David Scibetta I respectfully request that you continue to require quarterly reporting rather than semiannual reporting. More frequent reporting provides greater transparency and accountability, which is especially important to hardworking, humble, and hopeful investors who value timely information and responsible stewardship. Thank you for your consideration. David Scibetta Retired - Principal Financial Group Gilbertsville, PA 19525

David Smalley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Smalley Affiliation: Jun. 15, 2026 Continue with Quarterly reporting. The more transparency, the better!

Sent from my iPhone

David Staples — Jun 15, 2026
Subject: S7-2026-15 From: David Staples Affiliation: Jun. 15, 2026 PROTECT CONSUMERS & RETAIL INVESTORS! KEEP REPORTING QUARTERLY!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

David Stone — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Stone Affiliation: Jun. 15, 2026 Sirs and Madams, Transparency is the lubricant of the market. Modern technology simplifies transparency for publicly traded companies, assuring stockholders that leadership and governance are properly ad legally meeting their responsibilities.

The market is driven by the investment of hard-earned dollars; those investors deserve to promptly see the corporate actions that are disclosed in periodic filings. Reducing the frequency of those filings will reduce the transparency and trust needed for a prosperous stock market.

I urge the SEC to maintain current reporting requirements.

David Stone
Sent from my iPhone

David Tvaroha — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Tvaroha Affiliation: Jun. 15, 2026 Let's not return to 1955. Things were not better then. Changing quarterly reporting is projected to hurt the populace by reducing company transparency and reducing the value of investments.

David Tvaroha,

Portage, Indiana.
Retired train dispatcher.

David Waring Sr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: David Waring Sr Affiliation: Jun. 15, 2026 David Waring Sr retired
Fort McCoy,Fl
No, maintain quarterly to ensure better accuracy's

Sent from my iPhone

David Welz — Jun 15, 2026
Subject: S7-2026-15 From: David Welz Affiliation: Jun. 15, 2026 There needs to be more accountability, not less

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David Westerfield — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Westerfield Affiliation: Jun. 15, 2026 It is not fair to shareholders to have a longer period between reports from companies they have invested in. KEEP REPORTING QUARTERLY.

David Westerfield
4656 Grand River Dr NE
Grand Rapids, MI 49525

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david wilson — Jun 15, 2026
Subject: S7-2026-15 Comment From: david wilson Affiliation: Jun. 15, 2026 They are ‘public’ and can’t change the rules!!

Sent from my iPhone

David Zeller — Jun 15, 2026
Subject: S7-2026-15 Comment From: David Zeller Affiliation: Jun. 15, 2026 I am a retired teacher and my pension relies on the funding of current teachers but more so on investment returns. It is imperative that we continue quarterly reporting. Unfortunate we have seen too many instances in the past if what happens when transparency lapses. Please continue quarterly reporting

Sent from my iPhone

Dawn Beamon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dawn Beamon Affiliation: Jun. 15, 2026 My husband and my

financial future ride on the information we get from quarterly reporting. It isn't fair to take away a key element from our decision-making. Please don't do this! Mrs. Dawn Beamon retired paramedic

Best Regards,
Dawn Beamon

Dawn Hutson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dawn Hutson Affiliation: Jun. 15, 2026 Why would we go back to a time when the economy was awful? All public companies must remain accountable with frequent and auditable reporting.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Dawn Kladerman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dawn Kladerman Affiliation: Jun. 15, 2026 Do not allow this. Joe Nacchio did this in the 1990s for 1 month-- he froze U.S. West employees' stocks for a month before he converted to Qwest. Noone could see or do anything while he proceeded to cook the books, buying selling & misrepresenting his own company. You sent him to jail for what he did over this period. Why would you allow 6 months? People's retirements were destroyed. Dawn Kladerman, Permit Technician

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Dawn Lehman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dawn Lehman Affiliation: Jun. 15, 2026 Please keep SEC reporting quarterly. Transparency is important. - Dawn

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Dawn Shiner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dawn Shiner Affiliation: Jun. 15, 2026 Enough secrets. In a time of losing our democracy going from three months to six is another authoritarian tactic that reeks of self-dealing by the ruling oligarchs.
No to less revealing. No.
Dawn Shiner, Ex. Dir. Green Wood Wizard

Dawn Shiner — Jun 15, 2026
Subject: S7-2026-15 From: Dawn Shiner Affiliation: Jun. 15, 2026 If CEO's were trustworthy, they'd have no need to hide their actions. Three months is long enough.
Change for the trust of citizens, not for hiding acts of corporations.
Dawn Shiner
Human

Dawn Walker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dawn Walker Affiliation: Jun. 15, 2026 How about monthly? Keep information lines open. No hiding this from public knowledge. Big business relies on complacency of the public and this needs to stop!

Yahoo Mail: Search, Organize, Conquer

Dean Latham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dean Latham Affiliation: Jun. 15, 2026 I think I've lost my mind I try to get a hold of President to ask him for help somehow there was a assassination attempt I had nothing to do with I have contacted everybody I can and yet no one will help so I talk a bunch of crazy gibberish first off cuz I got scared second half I do need filing a lawsuit and Courts to help me I think they're just going to lock me up anyway just for using freedom of speech no I'm going to listen to me no one would help me I have been set up since I can remember

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Dean Latham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dean Latham Affiliation: Jun. 15, 2026 I think I've lost my mind I try to get a hold of President to ask him for help somehow there was a assassination attempt I had nothing to do with I have contacted everybody I can and yet no one will help so I talk a bunch of crazy gibberish first off cuz I got scared second half I do need filing a lawsuit and Courts to help me I think they're just going to lock me up anyway just for using freedom of speech

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Dean Owens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dean Owens Affiliation: Jun. 15, 2026 Keep the quarterly reports

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DEAN PRINTY NW OHIO MODEL INVESTMENT CLUB — Jun 15, 2026
Subject: File No. S7-2026-15 From: DEAN PRINTY I wanted to follow up on a recent SEC proposal that has caught the attention of me and my fellow investment club members. In May, the SEC announced that it is considering allowing public companies to report financial results on a semiannual basis rather than quarterly. We as individual investors, rely heavily on our research tools to make sound investment decisions. This change would hurt our efforts. Please don't allow this to happen. Thank you, Dean Printy

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Deanna Fraizer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deanna Fraizer Affiliation: Jun. 15, 2026 This is the information age. It has never been easier to compile and share information. The only reason you wont is because you are up to no good.

We are not that stupid.

Our retirement funds are in the stock market.

Deanna Fraizer
Retired Steel Worker Family

DeAnne Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: DeAnne Brown Affiliation: Jun. 15, 2026 Whereas this is permissible in the EU, many companies continue to report quarterly anyway. I cannot see that reporting semiannually would be much of a benefit, except to lower accounting fees paid by the company. Quarterly is more current.

DeAnne Brown

Deanne Quiggle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deanne Quiggle Affiliation: Jun. 15, 2026 Please keep the status quo. Semi annual hurts savers. Every penny of retirement income makes a difference. I worked hard and saved hard. Thank you.
Deanne Quiggle
Retired RN
New Orleans, La.

Deb Daugherty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deb Daugherty Affiliation: Jun. 15, 2026 My name is Deborah Daugherty & I'm an investor and I believe regular oversight is MORE necessary than ever. Please do not change the rules on quarterly reporting. Reporting only twice a year gives too much opportunity for bad actors to do get away with all kinds of misconduct. I appreciate your time.

Deb Haas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deb Haas Affiliation: Jun. 15, 2026 Debra Haas, former accountant, management consultant, BS Finance, BS Accounting, MS Financial Planning. Investor in the stock market. Anytime a company has not been required to report, they don't behave ethically. Case in point - Our President's corporate financials.

Yahoo Mail: Search, Organize, Conquer

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deb Hermanson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: deb Hermanson Affiliation: Jun. 15, 2026 Quarterly

reporting enables businesses time to course correct or celebrate their hard work. Quarterly earnings shows the public what business is actually doing or not doing! They should be able to report at any point in time! Monthly, quarterly, etc!

Sent from my iPhone

Debbie — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debbie Affiliation: Jun. 15, 2026 This will devastate investors. Don't give in to political pressure. Hold firm.

Debbie

Debbie Ballinger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debbie Ballinger Affiliation: Jun. 15, 2026 I'm Deborah Ballinger, retired US citizen. If the SEC wants to hide corporate activities for 6 months, that is unacceptable. How can an investor decide which companies are solvent and which are falling apart? This is not an acceptable method.

Debbie Eades — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debbie Eades Affiliation: Jun. 15, 2026 Hell no

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Debbie Richard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debbie Richard Affiliation: Jun. 15, 2026 Stay quarterly. Little guy gets screwed again.

Sent from my iPhone

Debby Anger — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debby Anger Affiliation: Jun. 15, 2026 I say no to this… haven’t Americans lost enough of our money and freedom?
D. Anger Florida

Sent from my iPhone

Debi Cisneros — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debi Cisneros Affiliation: Jun. 15, 2026 Keep quarterly reports mandatory.

Debi Mazor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debi Mazor Affiliation: Jun. 15, 2026 Even though I am not personally invested in very many equities, I understand the importance of quarterly reporting. Millions depend on it. Keep it.

Sent from my iPhone

Debi O'Neill — Jun 15, 2026
Subject: S7-2026-15 From: Debi O'Neill Affiliation: Jun. 15, 2026 WTF???!!!

Debora Gaydos — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debora Gaydos Affiliation: Jun. 15, 2026 Please keep the reports quarterly! Don't let big corporations join the crooked law makers who profit off of insider information! Stand up for the millions of Americans who need this info quarterly! Thank You
Deb Gaydos

Sent from my iPhone

Debora Wilhelm — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debora Wilhelm Affiliation: Jun. 15, 2026 Definitely must maintain quarterly reporting to keep values up for the small investors.

Debora Wilhelm
Meridian ID 83646

Deborah Baldwin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah Baldwin Affiliation: Jun. 15, 2026 There are some things that should be kept Aline. This is one of them. Anything that hurts and doesn't the American citizen should be protected at all costs.

Sent from my iPad

Deborah Bernhardt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Bernhardt Affiliation: Jun. 15, 2026 Quarterly reports are important, I want to see what the corporations are
doing. 6 months is too long in our day and age, giving too much time for fraud and grift.

Sent from my iPhone

Deborah Burgess — Jun 15, 2026

Subject: S7-2026-15 Comment From: Deborah Burgess Affiliation: Jun. 15, 2026 I prefer to have quarterly reporting. Do not change the report frequency. Thank you.
Deborah Burgess. Retired

Deborah Clark — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Clark Affiliation: Jun. 15, 2026 Inadequate oversight created the opportunity for Madoff and Enron to achieve massive frauds. People's lives were ruined, their life savings stolen. Quarterly filing is a necessity for fiduciary duty.

Sent from my iPhone

Deborah Conaway — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah Conaway Affiliation: Jun. 15, 2026 Deborah Conaway, Kenna, WV, retired.

This change would seriously affect the money I have saved for my retirement. What advantage would reporting semi-annually provide to the vast majority of stockholders? Or indeed to the United States? It appears to me that the only benefit would be to the extremely wealthy, as so many of the changes this administration has made. Why does this body think that stockholders do not deserve transparency into the state of their finances? Do the facts from the previous implementation of this same reporting change mean nothing?

Deborah DeMasse — Jun 15, 2026
Subject: S7-2026-15 From: Deborah DeMasse Affiliation: Jun. 15, 2026 Deborah DeMasse, retired, Chandler, OK
I invest with my retirement savings and never want to lose them by less restrictions for CEOs to know what is happening in their businesses. Otherwise I should keep my money under my mattress! Keep the requirements as is!

Deborah DeMasse

Deborah Dixon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Dixon Affiliation: Jun. 15, 2026 It needs to remain quarterly. Its obvious to a blind nan that this will only help dishonesty and contribute to less transparency.
Deborah Dixon

Deborah Durst — Jun 15, 2026

Subject: S7-2026-15 Comment From: Deborah Durst Affiliation: Jun. 15, 2026 It concerns me that just after a few weeks if a New Chairman, appointed by this current President with all of the known fraud going on up on Capital Hill. Now one would again up in your face
make it public that corporations will now get their deceitful organized financial crimes a window to commit more crimes against the public trust and their investors! The response is simple, NO

Yahoo Mail: Search, Organize, Conquer

Deborah Gulotta — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Gulotta Affiliation: Jun. 15, 2026 Deborah Gulotta, Pennsylvania, retired. Every three months has been a business standard for years. Quarterly reporting give businesses the chance to make adjustments in a timely manner. It shows the public how their investments are doing and gives people the opportunity to update their portfolios, as needed. Quarterly disclose should not be changed; too much of an opportunity for unscrupulous businesses leaders to hide their methods, knowing they have 6 months before anyone will notice. In this era of embezzlement, fraud, and entitlement, we need every safeguard we have to root out the incompetent business so-called leadership.

Deborah Howard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Howard Affiliation: Jun. 15, 2026 My first question is why they think it's necessary to change what has been working other than to commit fraud. If you are doing the right things you shouldn't have a problem with the current reporting system.
It matters because you are a public company and it's our rights and responsibilities as citizens to try to keep everything and everyone on as level a playing field as possible.
There has been so much corruption reported on so many levels why is the SEC trying to provide another avenue for this to occur?

Deborah Howard
Self Employed

Sent from my iPhone

Deborah Keaton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Keaton Affiliation: Jun. 15, 2026 There should be more accountability not less. In this climate of insider trading becoming more common and apparently allowable to the 1% and people in government. All of the rest of us are left holding the bag. That's completely unfair.

Deborah Lashley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah Lashley Affiliation: Jun. 15, 2026 We need to always stay informed. Less reporting means more ways of cheating. I can't believe anyone thinks this is a good idea.
Deborah Lashley, Investor
South Carolina

Deborah Mullins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Mullins Affiliation: Jun. 15, 2026 Deborah Mullins. CAD Tech. My husband retired last year. We need to know what's going on with our finances.

Sent from my iPhone

DEBORAH neyhart — Jun 15, 2026
Subject: S7-2026-15 Comment From: DEBORAH neyhart Affiliation: Jun. 15, 2026 No!

Sent from my iPhone

Deborah Runyan — Jun 15, 2026
Subject: S7-2026-15 From: Deborah Runyan Affiliation: Jun. 15, 2026 It is essential to prevent fraud, lies, and law evasions.

Sent from my iPhone

Deborah Samson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah Samson Affiliation: Jun. 15, 2026 My name is Deb Samson, I am retired and I live in Iowa. Since we should all learn from history- I believe history says this is a very bad and concerning move. When the world is moving at a clip much faster than life moved in 1955- and technology at our fingertips, it does not make since fto only report twice a year. Unless the purposes is for a lag time that purely benefits the business and hirts the investor. That is just another way for grifters to keep grifting and being able to hide it all. I am retired. I use money my Mother left me where her parents invested and I live on that and my own annuities. I want my investments reported and tracked. I do not wish to feed the greedy 1%.

Deb Samson
Sent from my iPhone

Deborah Seep — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah Seep Affiliation: Jun. 15, 2026 Please no!

Sent from my iPad

Deborah Sitarski — Jun 15, 2026
Subject: Re: S7-2026-15 Comment From: Deborah Sitarski Affiliation: Jun. 15, 2026 Please note my opposition

Deb

On Jun 14, 2026, at 2:55 PM, Deborah Sitarski <patch1203@frontier.com> wrote:

I am opposed to relaxing ANY reporting criteria for corporations.

The mandate of the SEC is to protect and oversee. How can this be effectively done only twice a year?

As a stockholder, taxpayer, and stakeholder I rely on relevant, time,y and accessible statistics.

remember the ENRON FIASCO? Let's recognize that politicians, crypto folks and secret foreign funding is not made up of angels. Their goal is PROFIT. I am an elderly widow- I rely on the SEC to provide oversight and guidance. Please do not cut quarterly reporting by 50%. This would not be appreciated by taxpayers or small investors !!

Cordially,
Deb S.
Resident of a Indiana and a lifelong voter and taxpayer.

Deborah Sitarski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Sitarski Affiliation: Jun. 15, 2026 I am opposed to relaxing ANY reporting criteria for corporations.

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Deb

quote from his banned book, NIGHT: “I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented.”
—Elie Wiesel, Holocaust Survivor and Nobel Laureate

Deborah White — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah White Affiliation: Jun. 15, 2026 Please do not return to 1955 reporting. Keep Quarterly reporting. This is what’s fair to the investor. Stop trying to steal from the Americans that have saved all there lives and invested in good faith.

Sent from my iPhone

Deborah White — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deborah White Affiliation: Jun. 15, 2026 Please do not return to 1955 reprting. Keep Quarterly reporting. This is what’s fair to the investor. Stop trying to steal from the Americans that have saved all there lives and invested in good faith.

Sent from my iPhone

Deborah Wood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deborah Wood Affiliation: Jun. 15, 2026 We need more candor and transparency not less. Quarterly reporting keeps companies honest why would you even want to change that? What are you trying to hide?

Debra — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debra Affiliation: Jun. 15, 2026 I want to see where my money is going. Please make quarterly reports!! It’s our money!!!

Sent from my iPhone

Debra Cochran — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debra Cochran Affiliation: Jun. 15, 2026 This is not a good idea! My guess is that well over 50% of investors are in their 60s and older and we can't afford to lose a third of our retirement value.

Debra Contreras — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debra Contreras Affiliation: Jun. 15, 2026 I've worked hard for my money. I am 70 years young and depend on my portfolio to survive these senior years. I think what you are purposing is unfair and quite frankly wrong. Quarterly Reporting Needs to Remain and will offer ME an opportunity to make necessary changes.

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debra contreras — Jun 15, 2026
Subject: Comment on S7-2026-15 From: debra contreras Affiliation: Jun. 15, 2026 I've worked hard for my money. I am 70 years young and depend on my portfolio to survive these senior years. I think what you are purposing is unfair and quite frankly wrong. Quarterly Reporting Needs to Remain and will offer ME an opportunity to make necessary changes.

Debra Holmseth — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debra Holmseth Affiliation: Jun. 15, 2026 We need to keep the reporting at "quarterly"! We have little or no protection/information against insults to our accounts regarding fraudulent activities that have mushroomed under the current ILICIT Trump regime the way it is!

DEBRA J ZOLTAI — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DEBRA J ZOLTAI Affiliation: Jun. 15, 2026 You have all the proof you need to prove semi-annual reporting hurts investors so why would you change it? I'm against this change.
This change will hurt too many American investors and I assume only benefit the ultra wealthy.
Sincerely,
Debra Zoltai

Debra Johnson — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Debra Johnson Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings.

Debra King — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debra King Affiliation: Jun. 15, 2026 Please do not change the quarterly reporting. The public needs to know the information the reports provide us in a timely manner.

Don't forget Enron!

We have to pay attention so that never happens again. Thank you, Debra King, Associate manager

Debra King

Debra Kiriu — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debra Kiriu Affiliation: Jun. 15, 2026 Statistics show the trends over the years of quarterly versus semi-annual. Now why in hell would you want to fail versus thrive? America is land of the free and home of the brave. Don't be stupid and do not become chicken stratch. Thought you people were smart when it came to financial decisions. Why would you want to change something that has been working its check and balance systems just fine the way it is?!!!

Debra Loy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Debra Loy Affiliation: Jun. 15, 2026 This has to stay quarterly reporting. We don’t live in 1955 and just another way to try to steal the people’s money. Well your up for a fight on this. We have worked to dammed hard for our saving to be taken awayz

Sent from my iPhone

Debra Oskolkoff — Jun 15, 2026
Subject: S7-2026-15 From: Debra Oskolkoff Affiliation: Jun. 15, 2026 Keep it!!!

Sent from my iPhone

Debra Owen — Jun 15, 2026
Subject: S7-2026-15 From: Debra Owen Affiliation: Jun. 15, 2026 Quarterly reporting needs to remain. It is a legal consequence and should not
be modified.

Debra Pickett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debra Pickett Affiliation: Jun. 15, 2026 Do not hide financials of public companies

Sent from my iPhone

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debra robinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: debra robinson Affiliation: Jun. 15, 2026 If you have nothing to hide this shouldn’t be a problem. Keep the law the same as it has been . Especially with taxpayers getting stuck with the bad decisions you make that benefit you

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Debra Tillou DC — Jun 15, 2026

Subject: S7-2026-15 Comment From: Debra Tillou DC Affiliation: Jun. 15, 2026 I am requesting that the current policy not be changed.

Sent from my iPhone

Debra Wood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Debra Wood Affiliation: Jun. 15, 2026 Dear Commissioners,
I write to oppose the proposal to allow public companies to shift from quarterly to semi-annual financial reporting.
Quarterly reporting is a foundational element of market transparency. Extending the reporting interval to six months would leave investors operating on stale information, increasing uncertainty and encouraging speculation rather than informed decision-making.

This change would also widen the gap between large institutional investors and everyday investors. Sophisticated market participants have access to ongoing insights through private channels and advanced analysis, while retail investors depend on regular public disclosures. Reducing the frequency of those disclosures makes markets less fair and less accessible.
Less frequent reporting would delay the visibility of emerging risks and financial problems. Timely disclosures help identify issues early; longer gaps allow them to grow unchecked, potentially leading to sharper corrections and greater harm when information finally becomes public.

Finally, U.S. markets are trusted globally because of their strong disclosure standards. Weakening those standards risks undermining investor confidence and increasing the cost of capital for companies.

There is already enough insider-trading happening in this country, those of us now retired and relying on our investments to live need to be protected, which is one of the jobs of the SEC. Longer gaps between reports would create more opportunity for problems to grow unnoticed. Regular disclosures help surface risks and irregularities sooner, while extended silence increases the chance that serious issues—or even fraud—could persist undetected until it is too late for investors to react fairly.

For these reasons, I urge the Commission to reject this proposal and maintain quarterly reporting as a core requirement.

Respectfully submitted,
Debra Wood
Chapman, KS
Retiree

Dee — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dee Affiliation: Jun. 15, 2026 Quarterly should be the minimum. I'd like to see bi-monthly really!

Sent from my iPhone

Dee Elliott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dee Elliott Affiliation: Jun. 15, 2026 Absolutely Not... This is another opportunity for companies to use time to misrepresent the public.
Open books breed confidence and trust. Closed books, starts mistrust and a market of chaos.

Dee Hopper — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dee Hopper Affiliation: Jun. 15, 2026 The quarterly reporting keeps the companies information available and 'honest'. Anything that changes will allow companies to cover up funds that need to be available on a quarterly basis.

Sent from my iPhone

DeeAnnRohrer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DeeAnnRohrer Affiliation: Jun. 15, 2026 Please do not move forward with this plan! Financially it would be a disaster and lessen my income, retirement life style. Dee Rohrer. Office Manager, Grand Prairie, Texas

Sent from my iPhone

Deedee Brown — Jun 15, 2026
Subject: S7-2026-15 From: Deedee Brown Affiliation: Jun. 15, 2026 In reading up on this matter, I believe this has served the public well and that quarterly reports should be continue to be made, helping to ensure accountability and transparency. As an investor, though a blue collar one, I'm concerned about any changes that could affect retirement accounts. Many are working with well under $250,000.00 to try to maintain a lifestyle after retirement, please keep safe guards in place. Thank you for your consideration, Deedee Brown, Ohio County Indiana Assessor (Elected Official). Rising Sun, Indiana 47049

Sent from Deedee's iPhone

Deena Hardin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deena Hardin Affiliation: Jun. 15, 2026 NO! Absolutely NOT! If my SS or retirement benefits drop even a few pennies per month, I'll be unable to survive!

Deena Hardin
Widow, retired
Bryan, TX

Deirdre Dobbins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deirdre Dobbins Affiliation: Jun. 15, 2026 Stop the stealing!

Deirdre Walsh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Deirdre Walsh Affiliation: Jun. 15, 2026 Looking at history, this would not bode well for Americans. Why do this again? Life has become more difficult during this administration, why continue to follow it? This is another ruse to profit the large investment companies. Retirement seems like a far reach at this point! Leave it alone.
Deirdre Walsh

Del Abel Fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: Del Abel Quarterly reporting is BEST.

Della — Jun 15, 2026
Subject: S7-2026-15 Comment From: Della Affiliation: Jun. 15, 2026 There needs to be stronger reporting and oversight not less. Keep quarterly reports at a minimum

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Delores Champ — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Delores Champ Affiliation: Jun. 15, 2026 Please, please, PLEASE continue with QUARTERLY reporting requirements. The American people deserve to have this transparency. It’s been THE BEST since putting this into place in 1970. There’s no need to change it now.

Delores Champ

Delphine Fairley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Delphine Fairley Affiliation: Jun. 15, 2026 We're already experiencing unprecedented corruption and thievery in our country and these changes will only add to it. Stop it. Keep SEC reporting quarterly!

Yahoo Mail: Search, Organize, Conquer

Den J — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Den J Affiliation: Jun. 15, 2026 Far too long a wait time to assess performance!

Dena Cornett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dena Cornett Affiliation: Jun. 15, 2026 With SpaceX now dominating the investor scene, doing away with quarterly reports is a huge red flag.

Dena Cornett

123 Osage Ln, Newark, DE 19711 c: +1.415.672.1868

e: denacornett@gmail.com

www.DenaCornett.com

Dena Verissima — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dena Verissima Affiliation: Jun. 15, 2026 We need reporting more often, not less!

Deneteus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Deneteus Affiliation: Jun. 15, 2026 There is enough fraud going on with companies laying people off without warning them and you want to hide their financials for half a year? Get out of here.

Sincerely,

Derrick Smith
Houston, TX

Denise — Jun 15, 2026
Subject: Quarterly Filing From: Denise Affiliation: Jun. 15, 2026 Hello,
Please keep reporting QUARTERLY!!
Anything less seems lazy! Self employed, contractors, real estate sales file taxes quarterly, for the same reason. NO SURPRISES!!

Thank you,
Denise Surk
Arizona Resident

Denise Gray — Jun 15, 2026

Subject: S7-2026-15 Comment From: Denise Gray Affiliation: Jun. 15, 2026 Quarterly reporting ensures accountability.

Denise Kidd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Denise Kidd Affiliation: Jun. 15, 2026 Dear SEC Commissioners,

I respectfully oppose any proposal to reduce public company reporting from quarterly to semiannual reporting. Quarterly reports provide investors with timely information needed to make informed decisions, promote transparency, and help maintain confidence in our financial markets.

Reducing reporting frequency would limit transparency and could disadvantage individual investors by delaying access to important financial information. I encourage the SEC to maintain current quarterly reporting requirements.

Thank you for considering my comments.

Denise Kidd
SVP Finance/Controller at
ZeniMax Media, Retired
denise.b.kidd@gmail.com

Sent from my iPhone (please excuse typos)

Denise Moll — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Denise Moll Affiliation: Jun. 15, 2026 Quarterly reports must be maintained, nothing less is acceptable. Middle America is suffering enough from the most recent economic policies; now is not the time to inflict further pain. We need more accountability, not less. I reiterate: leave the current practice in place.
Denise Moll
Retired educator
Farmington Hills, Michigan

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Denise Roycewicz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Denise Roycewicz Affiliation: Jun. 15, 2026 No !!!

Sent from my iPhone

DenIse Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: DenIse Smith Affiliation: Jun. 15, 2026 I believe quarterly

reporting is necessary. As a person who has money in the system I want accurate and quarterly reporting to help me and my financial managers make decisions about my investments.

Denise Stuart — Jun 15, 2026
Subject: S7-2026-15 Comment From: Denise Stuart Affiliation: Jun. 15, 2026 To whom it may concern,
As a tax payer and investor, we need transparency in our companies and our government. Reporting quarterly reaffirms a company's commitment to transparency and accountability.

Denise Stuart
Semi-retired Sped Teacher
she/her

Dennis and Twyla Schiller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dennis and Twyla Schiller Affiliation: Jun. 15, 2026 Keep quarterly .

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dennis Kapczynski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dennis Kapczynski Affiliation: Jun. 15, 2026 Enough sneaky **** goes on behind closed doors. It should be monthly.

Dennis K

Dennis M. — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dennis M. Affiliation: Jun. 15, 2026 Dennis Makibbin
Retired- stock owner
Mechanicsburg PA
As a senior, I want to keep the markets accountable with what they do with my investments. We can’t afford the SEC to loosen the regulations now, when this country is run by billionaires. I say no to revising the regulations.

Dennis Makibbin
717-715-6900 cell

Dennis Mann — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dennis Mann Affiliation: Jun. 15, 2026 Don’t change the quarterly reporting requirements. It will allow for much more fraud unless that is the goal of the reformed sec. Dennis Mann MD

Sent from my iPhone

DENNIS PALMER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DENNIS PALMER Affiliation: Jun. 15, 2026 What is the advantage of companies reporting semiannual? It would not cost the companies less and it would make them less accountable to the shareholders. Keep it as it is now.

Sent from my iPhone

Dennis Switzer — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Dennis Switzer Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It seems to be a "no-brainer" that the more information, the better.
This rumor appears to insert a massive handicap for retail investors.

Denyce — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Denyce Affiliation: Jun. 15, 2026 Less transparency is a mistake . Quarterly reporting must be kept in place .
Denyce Johnson
Small business manager
Rhode Island

Sent from my iPhone

Derek Raad — Jun 15, 2026

Subject: My view on Rule S7-2026-15 From: Derek Raad Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to SEC Proposed Rule S7-2026-15. As a retail investor, quarterly reports (10-Q) are the primary tool I use to evaluate the ongoing financial health of a company. If reporting is cut back to every six months, it becomes incredibly difficult to spot a failing business model, sudden shifts in debt, or declining revenue before major losses occur. This rule change actively harms transparency, strips everyday investors of critical data, and gives an unfair advantage to institutional insiders who have other methods of tracking company health. Please protect the public and maintain the quarterly reporting requirement.

Derrick Adajar — Jun 15, 2026
Subject: S7-2026-15 Comment From: Derrick Adajar Affiliation: Jun. 15, 2026 Nothing about this makes sense. Keep it how it is currently.

Sent from my iPhone

Dery Hernández — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dery Hernández Affiliation: Jun. 15, 2026 Mm m.....

Dery Hernández — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dery Hernández Affiliation: Jun. 15, 2026 Mm

y...m

Desere Garver — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Desere Garver Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Transparency is the most important thing to a consumer and if we wanna trust companies in our grocery stores, then I better know every detail I can about them before they know every detail about us via data sharing.

Thanks

Desiree Harth — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Desiree Harth Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Simply put I need to know what I am investing in, and how it is doing from quarter to quarter... Not knowing means I'm not investing...

Dexter Banzali — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dexter Banzali Affiliation: Jun. 15, 2026 No, I do not want this reporting every 6 months. I want to keep the current reporting.

Thank you.

Yahoo Mail: Search, Organize, Conquer

Diana C — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diana C Affiliation: Jun. 15, 2026 I will only trust companiee that provide quarterly reporting!

Sent from my iPhone

Diana Crutchfield — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Diana Crutchfield Affiliation: Jun. 15, 2026 Keep it like it is! No one trusts the US Government anyway. This is just another way to cheat the working and producing American(not the illegals and parasites who contribute nothing.) Hell no! Some of us EARNED our retirement, paid into SS without a choice, fed generations of lazy non contributing mouths so they could breed like flies! Your job should be rewarding the producers in this country who have been outnumbered by the non producers. Start a revolution in this country and DO THE RIGHT THING.

Diana Franklin The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Diana Franklin Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. That gap is where volatility, uncertainty, and mistrust grow. The short-term diagnosis doesn't justify this remedy. Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. The companies most likely to opt out are the ones where oversight matters most. Smaller, less-covered businesses operate with less scrutiny. Reducing their reporting requirements makes them harder to monitor, not easier to own. This is the wrong direction. Reg FD moved toward a more level playing field. This proposal moves away from it. The companies we trade are not being held back from greatness by the obligation to file four reports a year. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high.

Diana Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diana Jones Affiliation: Jun. 15, 2026 Diana Jones
Legal Assistant
Quarterly reporting is standard procedure in all corporations. If the SEC is allowed to get rid of quarterly reporting, all the corporations will follow suit. We cannot let this become standard. KEEP quarterly reporting in place for everyone!!!

Diane — Jun 15, 2026
Subject: S7-2026-15 From: Diane Affiliation: Jun. 15, 2026 Diane Bender, retired, Gaithersburg, MD. If blatant malfeasance is
ignored or even rewarded, it will attract only the worse people.
Deterrence is the best measure rather than punishment.

Diane Barlow — Jun 15, 2026
Subject: S7-2026-15 From: Diane Barlow Affiliation: Jun. 15, 2026 I have to agree with keeping reporting quarterly. The oftener, the better. Monthly would be even better.

Sent from my iPhone

Diane Bridges — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Diane Bridges Affiliation: Jun. 15, 2026 Keep quarterly reports. It's our money and financial independence to be able to understand the most up to date information. Diane Bridges. Georgia. Retired struggling family

Sent from my iPhone

Diane Brunjes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diane Brunjes Affiliation: Jun. 15, 2026 If you only care about helping the rich get richer, go ahead. But if you have a stitch of integrity or empathy, vote this **** down.

Sent from my iPad

DIANE BURDORF — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DIANE BURDORF Affiliation: Jun. 15, 2026 No. A hard no! Another way to stick it to the middle class. There is absolutely no
Reason to do this.

Sent from my iPhone

Diane Burrill Laffely — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diane Burrill Laffely Affiliation: Jun. 15, 2026 Please keep the reporting quarterly. The requirements are not onerous to the companies. History has shown that freedom to "mess about" always ends in abuses and taxpayer bailouts.

Diane Chesley-Lahm — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Diane Chesley-Lahm Affiliation: Jun. 15, 2026

Diane Crawford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diane Crawford Affiliation: Jun. 15, 2026 We don't need an SEC to exist if the Sec does nothing.

diane

Diane Crockett None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Diane Crockett Please do not reduce reporting to semi annual. As small investors our protectections have been reduced as consumers. PLEASE do not reduce, keep at quarterly reporting!

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diane diamond — Jun 15, 2026
Subject: Comment on S7-2026-15 From: diane diamond Affiliation: Jun. 15, 2026 It's so important to those of us who have to manage our own long term savings, to have as much visibility and information on our investments as possible. Please keep the current quarterly program!

Diane DiCarlo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Diane DiCarlo Affiliation: Jun. 15, 2026 Americans don't need another Enron! Quarterly reporting should remain the same. The rules were put there for a reason. Fleecing retirement savings and investments should not be optional. Do not change the rules. They have been and can continue the reporting. Thank you.

Sent from my iPhone

Diane Flihan Root — Jun 15, 2026
Subject: S7-2026-15 From: Diane Flihan Root Affiliation: Jun. 15, 2026 Diane M. Root San Diego Non Profit employee.

It was a law passed to protect employees and their savings. Not CEO's!! What is the problem with signed four times a year… Cronyism 💯%. Why is it that rich people want to keep getting richer on the back of the working class???! Why?

Sent from my iPhone

Diane Galante — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diane Galante Affiliation: Jun. 15, 2026 No changing the rule

to get ahead of the rest of us - you look like a bunch of cheaters - don't become the ****ty exchange commission

Sent from my iPad

Diane Heintzelman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Diane Heintzelman Affiliation: Jun. 15, 2026 Public companies must provide financial reports quarterly. I rely on these reports to manage my financial decisions, and I want them to be held accountable on a quarterly basis. They are using my money in their business; I deserve to be kept current on what is happening with their finances.
Thank you.

Diane Hernandez — Jun 15, 2026
Subject: S7-2026-15 From: Diane Hernandez Affiliation: Jun. 15, 2026 My name is Diana. I am a corporate travel coordinator in California. I oppose the move to end quarterly reporting. I am concerned this is a deliberate attempt to keep people in the dark about what is happening to their investments and I find it unnecessary. If the SEC's goal is to protect investors, then they need to listen to what we the investors want. Changing the rules looks like another attempt to protect the interest of a few while neglecting the majority of people. Keep the reports quarterly!

Sent from my iPhone

Diane Koch — Jun 15, 2026
Subject: S7-2026-15 From: Diane Koch Affiliation: Jun. 15, 2026 Diane Koch, EMS Specialist, Yakima, WA
This is important to keep quarterly, and should probably be required monthly. CEOs have a long history of criminal activity. When they commit these financial crimes they are stealing from so many people and hurting everyone below them. They should be told that they will be held to higher standard than the rest of us since they control so much money, which effects the economy.

DIANE PALMER — Jun 15, 2026
Subject: S7-2026-15 From: DIANE PALMER Affiliation: Jun. 15, 2026 Continué quarterly reporting for accountability, transparency and prevent opportunities for corrupt actors.

Sent from my iPhone

Diane Walton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Diane Walton Affiliation: Jun. 15, 2026 As a widowed senior, it's crucial that I stay on top of the investments my husband left for me. Quarterly notifications help me to stay current. Please….leave the system the way it is!!

Sent from my iPhone

Dianne — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dianne Affiliation: Jun. 15, 2026 Dianne C Jones, Retired Sr IT Administrator. Auditing is critical to integrity of a business in both the areas of financial and IT. Less reporting increases risk of errors and oversight. Many financial issues are caused by technical issues, not just human errors or intentional change. Quarterly reporting is necessary to maintain integrity and confidence in a Business. There is no benefit at all to reduce the frequency.

Dianne Jones

Dianne Agster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dianne Agster Affiliation: Jun. 15, 2026 Keep quarterly reports. Allow your investors to know best what is going on

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Dianne Howell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dianne Howell Affiliation: Jun. 15, 2026 Dianne Howell, retired business banker. Timelyinformation is the best opportunity to manage risk. Extending the reporting introduces significant risk and less faith in the integrity of the system. Do not change the reporting standards.

Sent from my iPhone

Dianne Palermo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dianne Palermo Affiliation: Jun. 15, 2026 Be transparent, honest, and timely in all of your actions, showing neither preference nor bias in your reporting.

Dianne Palermo
Sent from my iPhone

Dianne Stortz-Lintz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dianne Stortz-Lintz Affiliation: Jun. 15, 2026 Please maintain quarterly reporting. It does nothing to help investors and inserts opacity into the system, which is never good.

Diane Stortz-Lintz

Quid quid latine dictum sit, altum videtur

Dilip Keriwala — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dilip Keriwala Affiliation: Jun. 15, 2026 Stupidity!😜

Dilip Keriwala
39056 Prairie South Dr.
Gonzales, Louisiana 70737
225-390-8058

Dina Padilla — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dina Padilla Affiliation: Jun. 15, 2026 Nothing should wait for 6 months when it comes to immense financial gain or loss.

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Dinah Gravel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dinah Gravel Affiliation: Jun. 15, 2026 Leave it quarterly! I want to know what my money how doing often.

Dinah

Directlendersins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Directlendersins Affiliation: Jun. 15, 2026 SEC under a crooked republican administration looking to cause the next great depression. Keep quarterly reports

alive

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Director USAUXCOM — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Director USAUXCOM Affiliation: Jun. 15, 2026 I oppose optional semiannual reporting for all public companies because it would reduce timely, standardized disclosure for retail investors and could increase information advantages for large institutions. If the SEC adopts any change, it should be limited to smaller companies, tested through a pilot program, and require clear advance notice plus strong interim disclosure requirements.

Joseph Krysztoforski
CFO NL Venture Capital

Get BlueMail for Mobile

Dirty Old Lady's League — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dirty Old Lady's League Affiliation: Jun. 15, 2026 ENRON investments nearly ruined my family. Their deceit is why quarterly reports are needed.

Mary Dumas, Retired

Sent from my iPhone

DJ Ambruso — Jun 15, 2026
Subject: Keep it quarterly From: DJ Ambruso Affiliation: Jun. 15, 2026 There is no good reason to do this. As investors we have the right to greater, not less, transparency. This rule is only a boon to bad actors

DJA

DJ Benion — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: DJ Benion Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I urge the SEC to reject any proposal that would allow public companies to withhold or obscure material information from investors and the public. Transparency is the foundation of fair and efficient markets. Investors deserve timely, accurate, and complete disclosures so they can make informed decisions and hold corporate leadership accountable.

Reducing disclosure requirements would weaken investor protections, increase market uncertainty, and erode public trust in our financial system. The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Allowing companies to hide vital information runs counter to that mission.

Please preserve strong disclosure standards and ensure that public companies remain accountable through meaningful transparency and reporting requirements.

Djana Martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Djana Martin Affiliation: Jun. 15, 2026 Quarterly reporting is the standard for a reason. Extending reporting times would remove the oversight required to maintain integrity. Keep the quarterly reports!

Djana L Martin
she/her

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dlhp85 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: dlhp85 Affiliation: Jun. 15, 2026 I like being updated quarterly. Makes sense that the more information you have the better decisions you can make.

Sent from my Galaxy

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dlkazmer — Jun 15, 2026
Subject: S7-2026-15 Comment From: dlkazmer Affiliation: Jun. 15, 2026 Quarterly. Publicly traded must be publicly reported for transparency.
Diana Kazmer, retired

Sent from my Galaxy

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dmcknelly — Jun 15, 2026
Subject: Comment on S7-2026-15 From: dmcknelly Affiliation: Jun. 15, 2026 Continue the quarterly reporting as it now is. Don't leave us uninformed for 6 months!

Sent from my Galaxy

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dmglo — Jun 15, 2026
Subject: S7-2026-15 From: dmglo Affiliation: Jun. 15, 2026 This rule didn't just appear one day. It was part of the legislation around corrupt CEO's lying. Where is the pain in signing a document that what you are saying is true? Please leave reporting quarterly. Protect us from those that may use the reporting against us.

Diane M. Glose

Sent from my Galaxy

Dmr49 — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dmr49 Affiliation: Jun. 15, 2026 As a private investor managing my retirement funds access to information on a frequent basis is crucial. Please maintain quarterly reports.
Diana Rein
Retired teacher and social worker
Easton Md

Don and Elaine McFadden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Don and Elaine McFadden Affiliation: Jun. 15, 2026 Quarterly reporting should remain in effect. Six month reporting is not good for average investors, and there is no good reason to change it. Donald T McFadden

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Don Carter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Don Carter Affiliation: Jun. 15, 2026 The proposal to end quarterly reporting for public companies is absurd. Transparency and honesty are critical elements of a well-functioning market, and they are not served by this proposal. I strongly oppose this proposal and urge that it not be passed.

Sent from my iPad

Don Cofer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Don Cofer Bad idea! Taking information from investors will reduce investor confidence.

Don Colton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Don Colton Affiliation: Jun. 15, 2026 Remain quarterly. It works better

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Don Glover — Jun 15, 2026
Subject: S7-2026-15 Comment From: Don Glover Affiliation: Jun. 15, 2026 They ere trying to hide operations from the public, I own a lot of stocks, I do not approve of this action

Sent from my iPhone

Don Hite — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Don Hite Affiliation: Jun. 15, 2026 We demand that the reporting be done NOT twice a year. Absolutely ridiculous!!!!

Do the right thing!

Don Hite

Sent from my iPhone

Don Woelke The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Don Woelke I'm not a big time investor, but I do make investments in different Companies, I rely on the corporation reports to assist me in purchasing additional shares or perhaps sell and invest in a different company or fund. Those reports are an important part of my decision making!! To cut them in half would prevent many people like myself in making an educated decision without the necessary information.

Don Wycoff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Don Wycoff Affiliation: Jun. 15, 2026 Don Wycoff, Accountant (retired) Most of my retirement is in stock. I would like to know how my investments are doing, at least every three months.
Don't allow reporting only every six months.

DON `LONG — Jun 15, 2026
Subject: Comment on S7-2026-15 From: DON `LONG Affiliation: Jun. 15, 2026 Keep the system as it is.

Sent from my iPhone

Don't Trip — Jun 15, 2026
Subject: S7-2026-15 Comment From: Don't Trip Affiliation: Jun. 15, 2026 Transparency must be maintained. We cannot give corrupt individuals a smoke screen

Sent from my iPhone

Donald Creten — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donald Creten Affiliation: Jun. 15, 2026 Don't change the quarterly reporting system. It allows investors, the government and the public to be kept informed on how and what the busines is doing in a more timely manner.

Donald Davis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donald Davis Affiliation: Jun. 15, 2026 It is foolish to not provide investors and the public fully aware of Corpotate results. Financials are produced monthly. It is not a burden, but an obligation that should not violate the public trust by extending the reporting intervals. Donald Davis, Retiree, Corsicana, TX

Don

Donald Kastel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donald Kastel Affiliation: Jun. 15, 2026 As an investor, I want quarterly reporting - Donald Kastel, retired engineer

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Donald M Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donald M Williams Affiliation: Jun. 15, 2026 KEEP QUARTELY REPORTING!
Reporting is the fundamental way for investors to invest. We have killed pension plans and forced all citizens (taxpayers) to invest in the market, quarterly reporting needs to stay! Anything more is harmful to the investors!

Thank you,

Don

Donald Marshall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donald Marshall Affiliation: Jun. 15, 2026 Under no circumstances should reporting be extended to 6 months. This smells of a Trump pressured demand - it fit nicely with his grift but is opposite of common sense.

Don Marshall

Donald Schaffer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donald Schaffer Affiliation: Jun. 15, 2026 The quarterly flow of information to the general public is vital to fair and less biased markets. Maintenance of this information flow is more important to stockholders than the modest cost of providing the information.

The impact of manipulation of financial data is more limited, and more difficult to maintain with quarterly reporting. The existence of insider trading comes to light more quickly with higher frequency reporting.

Respectfully,

Donald J Schaffer, CPA Retired, Northbrook, Illinois.
Investor.
Audit Manager with Arthur Anderson and Co. for a decade just prior to Enron,
Chicago Mercantile Exchange Vice President, Compliance and Audit 1976-1977.
Partner in Independent Audit and Tax accounting firm for 37 years.

Donita Butler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donita Butler Affiliation: Jun. 15, 2026 Quarterly was put back in place years ago and there is no logical reason to change it ! It will effect us all eventually!! Listen to Warren Buffet! Ronald and Donita Butler, retired and enjoying it!!

Donna — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Affiliation: Jun. 15, 2026 My name is Donna. I am a retired teacher who taught for 35 years. Please do not change away from quarterly reporting. We

worked hard to save so we could have a fairly comfortable retirement. If we lose one third of our investments we will not be able to keep up with our living expenses.

Sent from my iPhone

Donna Best — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Best Affiliation: Jun. 15, 2026 Keep Quarterly reporting! Government is supposed to be transparent. No insider trading! Donna Best, Retired

Yahoo Mail: Search, Organize, Conquer

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donna biasi — Jun 15, 2026
Subject: S7-2026-15 From: donna biasi Affiliation: Jun. 15, 2026 Donna Wolfe retired and from Ohio. Quarterly reporting keeps the fox out of the hen house.

Yahoo Mail: Search, Organize, Conquer

Donna Dunn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Dunn Affiliation: Jun. 15, 2026 Companies should continue to submit quarterly reports. The consumer has a right to know what is happening with their investments on a regular basis. Donna Dunn. Registered nurse.

Sent from my iPhone

Donna Gallant — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Gallant Affiliation: Jun. 15, 2026 All publicity traded companies must report financials each quarter. The public is investing in these companies through stock purchases and have no visibility into the companies financial performance other thanks to through quarterly reporting. Eliminating the quarterly reporting adversely impact the public's ability to make financial investments. Removing this requirement adversely impact the general public.

Don't remove the quarterly financial reporting and keep it mandatory - as a stock holder I would prefer monthly reporting.

Donna

Sent from my iPhone

Donna Gunn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Gunn Affiliation: Jun. 15, 2026 No need to change!! You will have the information so why not disclose it???

Sent from my iPhone

Donna Haber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Haber Affiliation: Jun. 15, 2026 KEEP THE QUARTERLY REPORTING! It is not fair to the public to hide the books and it amounts to deceptive practice.

Donna Haber

Donna Hixon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Hixon Affiliation: Jun. 15, 2026 Quarterly disclosure keeps accountability. BE upfront & honest in your reporting. Its the right thing to do & if you don't, it will catch up with you. Too many people are standing for exposure of evil motives to come to the surface. The bottom line is-just DO the right thing regardless of profits.

Sent from my iPhone

Donna JB — Jun 15, 2026
Subject: Comment on S7-2026-15. Remain Quarterly From: Donna JB Affiliation: Jun. 15, 2026 There is no reason to return to the pre-1955 rules. Quarterly reporting alerts the stock holders and general public to the financial stability of the reporting company. The quarterly reporting rule should remain in place.

Sent from my iPad

Donna Jean Machado — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Jean Machado Affiliation: Jun. 15, 2026 This allows the shareholders to know the status of the company. It helps you to understand the risk of your stock.

Thanks in advance for all of your help,

Donna J. Machado
Have a blessed day!

Donna Lamm — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Lamm Affiliation: Jun. 15, 2026 Keep it being reported every quarter. No changed
Donna retired.

Sent from my iPhone

Donna McGrath — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna McGrath Affiliation: Jun. 15, 2026 I would like monthly reporting. Why just quarterly? Wouldn't monthly reporting make trends more visible? Transparency should be the goal for investors and investments.
Donna McGrath
7505 Morwood Trail
Clifton, VA
20124
Cell 703-517-2966

Sent from my iPhone

Donna N Richie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna N Richie Affiliation: Jun. 15, 2026 Keep quarterly Better for honesty

Sent from my iPhone

Donna Otto — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Otto Affiliation: Jun. 15, 2026 Quarterly reports are necessary to maintain clarity & encourage legitimacy.
Donna Otto
Retired

Sent from my iPhone

Donna Payovich — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Payovich Affiliation: Jun. 15, 2026 Keep quarterlyreporting

Sent from my iPad

Donna Potter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Donna Potter Affiliation: Jun. 15, 2026 We want quarterly reporting. Stop hiding.

Donna Russo — Jun 15, 2026
Subject: S7-2026-15 From: Donna Russo Affiliation: Jun. 15, 2026 Please do not adopt a semi-

annual reporting rule in favor of the current quarterly reporting rule. The SEC was created to prevent investor fraud, not to enable fraud.

You MAGA/Heritage hypocrites doubled applications for Medicaid renewal from annually to every 6 months to prevent alleged “fraud” by the poor and disabled, but now want to halve the SEC publicly-traded corporation reporting requirements from every quarter to every 6 months, doubling the risk of real, not fake, fraud. The SEC is supposed to protect investors — most of whom are worker pension funds — not corporate executives.

You are punishing the poor and those less able to push paperwork and rewarding the rich and savvy, at large risk to small and institutional investors who depend on SEC oversight for their savings. You have your priorities backwards. Scrooge would be proud — but even he reformed.
Thomas Russo
Hamilton Square, New Jersey

Sent from my iPhone

Donna Schneider — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Schneider Affiliation: Jun. 15, 2026 Leave things ALONE! You have messed with things enough! Let it adjust naturally. Let them report monthly if it keeps then honest! Do not destroy my retirement. I am a low end investor, this would destroy our modest, comfortable, lifestyle. A catastrophic illness would then bankrupt many people!

Sent from my iPad

Donna Shank — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Shank Affiliation: Jun. 15, 2026 Please do not revert back to semi-annual reporting. It's retirement time for us. Things are hard enough now as it is.

Donna Shank
Panama City Florida

Donna Stengel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Stengel Affiliation: Jun. 15, 2026 My name is Donna Stengel, I am in St. Louis, MO and I am a retiree. Quarterly reporting is important to me because I value transparency. Being retired, my investments are my livelihood and I don't want to be kept in the dark for months at a time. Losses in my portfolio are hard for us Seniors. Quarterly reporting allows me to react to changes quicker, along with the advice of advisors. Less than quarterly reporting is taking a step backward. Do not make the change!

Donna Stengel

Donna Volpone — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Donna Volpone Affiliation: Jun. 15, 2026 This is a terrible

idea. We have right to quarterly information so we can make decisions
Donna Volpone
Retired Teacher

Donnis Collins — Jun 15, 2026
Subject: S7-2026-15 From: Donnis Collins Affiliation: Jun. 15, 2026 No cut back!!!

Sent from my iPhone

Dorcas Ross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorcas Ross Affiliation: Jun. 15, 2026 W have enough fraud going on, maintain quarterly reporting standards. D. Ross, client.

Yours in Harmony,
Dorcas

Dorinda DeGroff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorinda DeGroff Affiliation: Jun. 15, 2026 Changing from quarterly is ludicrous and deceptive

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Dorothy Butler-Solomon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorothy Butler-Solomon Affiliation: Jun. 15, 2026 This is my information, and I shouldn't have to wait 6 months for a report.
Keep It Quarterly!!!!!

Dorothy Girardi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dorothy Girardi Affiliation: Jun. 15, 2026 My name is Dorothy Girardi and I am a VP/Program Manager for the financial services division of a small community bank. In my 30+ years in this profession, I have relied on obtaining quality and timely information for my clients. This ruling will compromise the entire profession’s ability to descern the health of a company. Don’t make the same mistake as the “Uptick Rule”!

Dotti Girard’s IPhone

Dorothy Henderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorothy Henderson Affiliation: Jun. 15, 2026 This is unexceptable we the public need to know.
This must not happen!!!

Dorothy J Maher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorothy J Maher Affiliation: Jun. 15, 2026 OH PLEASE... THIS IS INSANITY IN LA WE ARE BEING ASKED TO ACCEPT NDAS IN EVERY BILL..JUST STOP...WE NEED OPEN INFORMATION IN REAL TIME..ON EVERYTHING!!!!!!!!!

Dorothy London — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dorothy London Affiliation: Jun. 15, 2026 Leave quarterly reporting so we can have transparency.

Dorothy Morgan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dorothy Morgan Affiliation: Jun. 15, 2026 This would be devastating to many. Do not allow this to happen!

PlantPassions.com

Dorothy S — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dorothy S Affiliation: Jun. 15, 2026 This is a very bad move! Transparency and timely information are keys to economic health.

Dorothy Yeager — Jun 15, 2026
Subject: S7-2026-15 From: Dorothy Yeager Affiliation: Jun. 15, 2026 Dorothy Yeager,home health care aid,Benton Harbor MI. Please don't change anything. The lower /middle class taxpayers can't afford anything more!!! Do not let the richest have anymore chances to get richer. The system has worked fine the way it is.

Dotty Jurek — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dotty Jurek Affiliation: Jun. 15, 2026 Keeping the quarterly reporting shows the financial health of our country. Changing it to a semi-annual reporting would create a certain feeling of unrest. People would be hesitant to make large purchases or investments. Please don’t change the reporting. “If it’s not broken, why fix it?”

Sent from my iPhone

Doug Brandt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Doug Brandt Affiliation: Jun. 15, 2026 Douglas R. Brandt, Ph.D.
Lafayette, Indiana
June 15, 2026

U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Support for Maintaining Quarterly Reporting Requirements for Public Companies

Dear Commissioners:
I am writing as a retired individual investor to express strong support for the continuation of quarterly financial reporting requirements for publicly traded companies. As a resident of Lafayette, Indiana, with a Ph.D. in Biochemistry and a professional background that includes significant experience in medical device development at Abbott Laboratories and project management consulting, I have managed a substantial personal investment portfolio since my retirement. Quarterly reporting has proven essential to my ability to make informed investment decisions.

Quarterly disclosures provide timely, standardized financial information that enhances market transparency and investor confidence. In an environment characterized by rapid economic changes, technological disruption, and geopolitical uncertainties, semi-annual reporting would materially impair investors' capacity to assess company performance, liquidity, and risk exposure in a timely manner. Frequent reporting enables early identification of operational challenges, management execution, and emerging trends—factors critical to capital allocation decisions by both institutional and individual investors.

From the perspective of a retail investor who is heavily invested in the equities market, reduced reporting frequency would disproportionately disadvantage those without access to alternative information channels. Quarterly filings have historically contributed to market efficiency, deterred potential misconduct, and supported the fair and orderly operation of U.S. capital markets. Weakening these requirements risks diminishing the competitive advantage of American public markets and eroding the protections that have long benefited investors like myself.

I respectfully urge the Commission to maintain robust quarterly reporting obligations. Such requirements align with the SEC's mission to protect investors, facilitate capital formation, and promote market integrity. I appreciate the opportunity to provide this perspective and stand ready to offer additional input if helpful.

Sincerely,
Douglas R. Brandt, Ph.D.
Lafayette, Indiana

Douglas R Brandt, Ph.D.
+1(937)760-6014

"Why do you seek the living Jesus among the dead? He is not here, but has risen." Luke 24: 5-6

DOUG DEITRICK — Jun 15, 2026
Subject: S7-2026-15 Comment From: DOUG DEITRICK Affiliation: Jun. 15, 2026 I'm retired, but please keep people Honest and ck books as often as you can!! Thank you!!

Doug Engineering Manager — Jun 15, 2026
Subject: File No. S7-2026-15 From: Doug Less reporting, thus less info for shareholders will never make sense nor be in the best interest of the shareholders. In fact, with AI, there's no reason there could not be more reporting. I would be less apt to invest in a company that abides by a policy to report less.

Doug Fisher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Doug Fisher Affiliation: Jun. 15, 2026 Same for everyone involved everyone should be able to the same information to make decisions enough of the elite being in the loop while the little guy looses ou

Doug Fisher

Doug Gangi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Doug Gangi Affiliation: Jun. 15, 2026 Dear SEC -

My name is Doug Gangi and I live in Phoenix AZ. For 30 years I was a small business owner in the software industry and recently sold my business to retire and spend time with my wife. I understand you are considering a change to corporate reporting to bi-annually instead of the current requirement of quarterly. This gravely concerns me. We need more accountability and transparency in American financial institutions - including the stock market - not less. Now that I'm retired, I will be relying heavily on investments, primarily in stocks and bonds, to live on. Any changes to the system that may impact my investments in both the short and long term also directly impact my ability to survive without government assistance. I urge you not to make the change to corporate reporting.

Doug Gangi
(m) 480.221.5061
(e) douggangi@gmail.com

Doug Hill — Jun 15, 2026
Subject: S7-2026-15 Comment From: Doug Hill Affiliation: Jun. 15, 2026 There is no reason to delay reporting other than making it possible for insider trading. The principal shareholders who work there will have advance knowledge of the current performance and will use it to their advantage. Not exactly a level playing field for shareholders.

Doug Hill
3154 Gracefield Rd Apt T07
Silver Spring, MD 20904
240-351-7807

Doug Lytle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Doug Lytle Affiliation: Jun. 15, 2026 Please do not change the time periods for reporting. Investors need most up to date information available. Douglas Lytle, Iola, WI.

Sent from my iPhone

Doug Matteson — Jun 15, 2026
Subject: S7-2026-15 From: Doug Matteson Affiliation: Jun. 15, 2026 Should be monthly!

Doug Milne — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Doug Milne Affiliation: Jun. 15, 2026 Quarterly reporting has been the standard practice of this nation, protecting both companies and their investors for well over 50 years. Do not, I repeat, do not, stand for the criminal and ethically untenable behavior of returning to an outdated and imprecise twice yearly reporting format. As an investor and a citizen of this country I oppose this notion completely and whole-heartedly.

With Grave concern,
Douglas Milne - former Wall Street employee and current investor
Alpha, New Jersey employee

Doug Morgan None; Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Doug Morgan Link from Motley Fool My opinion is to stick with quarterly filings. I believe there is increased risk for deception with 6-month filings for unscrupulous filers. A not uncommon expectation in these corrupt times.

Doug Sasser — Jun 15, 2026
Subject: S7-2026-15 Comment From: Doug Sasser Affiliation: Jun. 15, 2026 I'm writing in favor of quarterly reporting vs bi annual reporting. Transparency is paramount for investors. Longer periods promote more opportunity for fraud. Quarterly is working,let's please not "fix it"

Doug Vine — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Doug Vine Affiliation: Jun. 15, 2026 Do NOT make this change! Change it and u will lose my vote.

This is not progressive nor helpful.
Thank you.

DOUGLAS ALLAR — Jun 15, 2026
Subject: S7-2026-15 Comment From: DOUGLAS ALLAR Affiliation: Jun. 15, 2026 Quarterly reporting is necessary for transparency. The current rules do not need to be cjanged

Sent from my iPhone

Douglas Bryant — Jun 15, 2026
Subject: S7-2026-15 Comment From: Douglas Bryant Affiliation: Jun. 15, 2026 Hey! No changes in SEC reporting. Douglas Bryant. Investor. Retired. More transparency. Sooner. NOT LESS

Douglas McDaniel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Douglas McDaniel Affiliation: Jun. 15, 2026 Doug McDaniel, retired
Please do not change the quarterly reports.

GO BUCKS!

Douglas Miller — Jun 15, 2026
Subject: S7-2026-15 From: Douglas Miller Affiliation: Jun. 15, 2026 Is this more of Donald Trump trying to destroy the integrity of everything?

Sent from my iPhone

Douglas P. — Jun 15, 2026
Subject: File No. S7-2026-15 From: Douglas P. I do not favor easing reporting restrictions. I'm quite concerned that this will lead to even further market manipulations that benefit a select few connected and wealthy at the expense of average Americans' retirement accounts. Frankly the market is already profoundly too manipulated by insiders. We should not make it worse by easing reporting requirements.

Dr. Lori Morris — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dr. Lori Morris Affiliation: Jun. 15, 2026 Dr. Lori Morris, NY, this is an outrage. With every cost of living skyrocketing and seniors on fixed incomes , this will accelerate poverty in other U.S.! Stop this antiquated proposal!

Drew Beadle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Drew Beadle Affiliation: Jun. 15, 2026 Drew Beadle, retired Bank Sr VP, Texas
As a former banker we required monthly reporting as a way to oversee performance. The SEC should take the same approach as Quarterly reporting is necessary for the same reason. Delayed reporting can significantly harm the public and I see little if any benifit in the change.

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drew cobb — Jun 15, 2026
Subject: S7-2026-15 Comment From: drew cobb Affiliation: Jun. 15, 2026 This is unbelievable, are corporations writing all laws now? Quarterly has worked, and should continue to provide reasonable accountability.

Regards, Drew Cobb

Sent from my iPhone

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dsamato — Jun 15, 2026
Subject: S7-2026-15 Comment From: dsamato Affiliation: Jun. 15, 2026 Darla Amato retired Transparency is important, especially when dealing with investors $$$! Quarterly reports are part of your job…DO IT !

Dustin Russell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Dustin Russell Affiliation: Jun. 15, 2026 My name is Dustin Russell. I work for Ashley Furniture for almost 11yrs now. In today's economy its almost impossible to afford anything on a single paycheck. I only make nearly 45k a year I rely on the stock market to cover costs of living and allows me to build up finances. Taking us back to semi-annual reporting reduces my chances of having enough money in my life and making safe bets.

Dvorah Simon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dvorah Simon Affiliation: Jun. 15, 2026 I am writing as a retired psychologist with a 40+ year career including 20 years at VA treating Veterans. I'm very proud of the mission of my work. I was also happy to work at an organization with excellent retirement savings options. Quarterly reports are vital to maintaining accountability. What possible benefit is there to be becoming more opaque? I can only see disadvantages in that retirees who have spent decades accruing savings for retirement would now have less information and less basis to make choices about their investments. Keeping it quarterly is only fair. After all, what is there to hide?

Sincerely,

Deborah Simon, PhD

Sent from my iPhone

Dwayne — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dwayne Affiliation: Jun. 15, 2026 Should go back to monthly, but must be at least quarterly

Dwayne Johnston
C 563.370.9753

Dwight Danniel — Jun 15, 2026
Subject: S7-2026-15 From: Dwight Danniel Affiliation: Jun. 15, 2026 stop the rollback!

Dylan Donovan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Dylan Donovan Affiliation: Jun. 15, 2026 Enron would have been 10 times worse if they had only needed to report semiannually. The ONLY reason to change this rule is to make it easier for corporations to hide losses/underperformance/fraud from shareholders. The fact that this is even being seriously considered, is mind boggling.

Sent from my iPhone

E D Ryder — Jun 15, 2026
Subject: File No. S7-2026-15 From: E D Ryder Re: File No. S7-2026-15 I am an elderly investor, and the mutual funds I own represent an important part of my financial security in these retirement years. As someone who relies on these investments for my financial well-being, I want the fund managers and market participants making investment decisions to have access to the most current information possible. I am concerned that reducing reporting frequency to semi-annual reporting could make important information less timely and less transparent. Investors like me benefit when fund holdings and other relevant information are disclosed regularly, allowing for better oversight and more informed decision-making. Please consider the interests of individual investors, retirees, and seniors who depend on their investments. I respectfully urge the Commission to reject the move to semi-annual reporting and maintain more frequent reporting requirements. Thank you for considering my comments.

E T — Jun 15, 2026
Subject: Comment on S7-2026-15 From: E T Affiliation: Jun. 15, 2026 We need quarterly reporting. The fact that you would suggest otherwise makes me question the integrity of the SEC and whose pocket they are in.

Get a backbone. I already get less in terms of reporting than I did 10 years ago. Why bother to send reports that don't even show returns? Only fees and what is mostly gibberish to many investors. What a waste of paper.

I used to feel like the SEC was the enforcer and would protect me. I don't feel that way anymore, unfortunately.

Add to this the average investor has no where except the stock market to invest retirement funds. No pension available, no political career to produce ill gotten gains gains.

The SEC must do better to protect investors including continuing to require quarterly reporting.

Sent from my iPhone

E&E Deutsch — Jun 15, 2026
Subject: S7-2026-15 From: E&E Deutsch Affiliation: Jun. 15, 2026 Quarterly submissions should continue!

Dr. Eva Balash
Boston, MA

Ed — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ed Affiliation: Jun. 15, 2026 My name is Edward Reilly. I'm a 63 year-old medical professional. I've been an avid and active investor in American stock market markets, and I feel that it would be any enormous mistake change rules to bi-annual reporting. If corporate America none for one thing it's absolutely deceiving the public. And one way at this can't happen is with quarterly reports. It's a whole new game if reporting falls to twice yearly and that game is rigged. Please don't make this mistake. Please don't allow it to happen.

Edward J Reilly III, PA-C, MPAS.

Sent from my iPhone

Ed Arner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ed Arner Affiliation: Jun. 15, 2026 Health of a company can be compared to the health of an individual. If you are serious about staying healthy as you get older, you maintain healthy habits of checking your weight, blood pressure, eyes, skin, teeth, etc as well as having regular health checks by your physician and specialists as appropriate.

Similarly, quarterly reporting has been proven statistically to be a healthy practice for companies and the market in general. The adage "Bad news does not improve with age." remains true and applies well to the health of a person as well as a company, corporation, and industry or securities market at large.

Sincerely,

Edward Arner
Retired employee of a corporation supporting the Defense Department

Sent from my iPhone

Ed Braz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ed Braz Affiliation: Jun. 15, 2026 Don't fix that which is not broken!!!!!

Read it again….

Don't
Fix
That
Which
Is
Not
Broken….

Keep you grubby little fingers to yourself!!!

Ed Field — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ed Field Affiliation: Jun. 15, 2026 Ed Field
Retired
1075 Mendocino Dr. Helena MT. Please keep quarterly reports!

Ed Field

Ed Horn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ed Horn Affiliation: Jun. 15, 2026 Since the fed has failed, now you are going let the robber barons have free reign to fleece the country, just like the past. Are you people traitors?

Ed Hyde — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ed Hyde Affiliation: Jun. 15, 2026 Please continue reporting all results quarterly. Quarterly reporting provides more transparency for people who are investing their money in public companies. They deserve to know at least four times a year how well their money is doing and what is being done with it. I believe that the extra cost to the companies are negligible.

Get Outlook for iOS

Eddie Evans — Jun 15, 2026
Subject: S7-2026-15 From: Eddie Evans Affiliation: Jun. 15, 2026 The younger generation either are unaware of how bad the Enron scandal affected the San Antonio area and the financial well being of retirees. As it is, there’s already shady rules that public accounting firms are using to manipulate the financial reporting of their clients by adjusting reserves, reclassifying assets and adjusting depreciation rates and asset values, etc.
Eddie Evans
Retired CPCU, CLU, SIU Management
Rockwall, TX

Eddie Sowden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eddie Sowden Affiliation: Jun. 15, 2026 Edmund Sowden, Small Business Owner and Retirement Investor
I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Why would anyone want to impede the ability of retirees maintaining their standard of living? The more we have to spend, the better for the economy.
(1) I rely on quarterly information to make informed financial decisions.

(2) Longer gaps create an unfair advantage for corporate insiders, allowing more time for internal fraud to occur and making it harder to discover.
(3) Optional is as bad as Self-Policing. At no time has it ever been beneficial to the public. Remember, the better we do, the better the country does. Minimal corporate savings benefits no one but the corporate entity. Cutting my retirement by 30% means my reliance on government entitlements increases. Such a reliance does not benefit our nation. Besides, Optional doesn't fix the problem because companies that opt in are often the ones whose investors most need more frequent updates.
(4) See above. The savings to corporations aren't worth the cost to the investor, the economy, or our government.
You keep citing the "global standard," but that standard isn't doing well in the places it has been tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" you are invoking isn't standard, isn't working, and is being walked back where it was tried. Think of the investor. We are your parents, siblings, children, and friends. Protect our investments, our savings, our retirement, and our futures.

Edie Brennion — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edie Brennion Affiliation: Jun. 15, 2026 Edith Brennion retired technology employee. This new rule with unfairly affect the everyday investors and give unfair advantage to corporate insiders. Making quarterly reporting optional will only help the companies and the savings to the companies are not worth the cost to me.

Don't do it.
Edith Brennion

Edie Hettinger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edie Hettinger Affiliation: Jun. 15, 2026 the American people deserve better than this proposal. KEEP IT QUATERLY!
Edith Huber

Edie Jett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edie Jett Affiliation: Jun. 15, 2026 Stop Corporate Welfare and let’s try to keep Corporations honest. No more back room deals and hiding what is actually going on.

Edie Jett
35 Jetts Dr
Fairmont, WV 26554

Edie Juck — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Edie Juck Affiliation: Jun. 15, 2026 Do not ignore your duty to report quarterly. This idea does not work and you know it.

Sent from my iPhone

Edmund Ford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edmund Ford Affiliation: Jun. 15, 2026 Quarterly reporting is the minimum any investor should expect.

Edmund Ford

Usher Supervisor/Sacristan
St. Patrick's Cathedral
Edmund.Thomas.Ford@gmail.com

Edmund LeRoy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Edmund LeRoy Affiliation: Jun. 15, 2026 Why “fix" what isn’t broken? Quarterly reporting works best for Americans.

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Sent from my iPhone

Edward — Jun 15, 2026
Subject: S7-2026-15 From: Edward Affiliation: Jun. 15, 2026 Its working. They need it in order for them to be law abiding, or there would be no arrests. Only this crooked admin wants less accountability.
They get plenty of salary that should help to lighten the burden lol.
No to less accountability. In fact, hell NO!
😡🤬🤮🤫🇺🇸🇺🇸🇺🇸🤑👎👊
Nevada

Sent from my iPhone

Edward Clark — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edward Clark Affiliation: Jun. 15, 2026 One more way for the corporations to screw the system. That's all it is. Just leave it quarterly.

Edward J Clark

Sent from my iPhone

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edward golash — Jun 15, 2026
Subject: S7-2026-15 Comment From: edward golash Affiliation: Jun. 15, 2026 The proposal to change quarterly reporting will only lead to more insider trading and hurt us ordinary investors. Ed Golash 2215 S Geddes St Syracuse NY 13207

Edward Lemanski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Edward Lemanski Affiliation: Jun. 15, 2026 Keep the interval the same, it was set in place for a valid reason that is still true today. Please don't change it.

Edward Myer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Edward Myer Affiliation: Jun. 15, 2026 The present system is working fine for the average investor. More information is of value to all of us. No changes are necessary.

Sent from my iPhone

Edward Somers — Jun 15, 2026

Subject: S7-2026-15 Comment From: Edward Somers Affiliation: Jun. 15, 2026 Edward Somers, retired, former VP of a world-wide EAP organization:
Changes in policy should correct earlier flawed efforts or offer a superior benefit to existing processes. This new proposal does neither, and may, in fact, be a step backwards. Why?

Eileen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Affiliation: Jun. 15, 2026 This needs to remain quarterly! There is more transparency! It has already been tried using
semiannual reporting and it was a total failure. Doing the same thing again, and expecting a different result, is sheer stupidity! Eileen Metcalfe, retired, NewBedford,.MA

Eileen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Affiliation: Jun. 15, 2026 This needs to remain quarterly! There is more transparency! It has already been tried using
semiannual reporting and it was a total failure Doing the same thing again, and expecting a different result, is sheer stupidity! Eileen Metcalfe, retired, NewBedford,.MA

Eileen Greenwalt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Greenwalt Affiliation: Jun. 15, 2026 No! Do not change the quarterly reporting! This is just one more scam previously proven to be a bad idea!

Sent from my iPhone

Eileen Kushida — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Kushida Affiliation: Jun. 15, 2026 Do NOT allow public companies to report only twice a year. Maintain quarterly reports. I am an 80 year old retired woman living alone in Chicago, Illinois and I can’t afford to have my savings cut any amount, especially not cut in half. I spent 50 years trying to save for retirement, working hard, and sacrificing to be able to retire. Don’t take this away from me!

Sent from my iPhone

Eileen Kusler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Kusler Affiliation: Jun. 15, 2026 Please do not stop reporting quarterly, haven't we learned from experience?

Eileen Levine — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Levine Affiliation: Jun. 15, 2026 I want to continue getting reports quarterly.

Sent from my iPhone

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eileen meegan — Jun 15, 2026
Subject: S7-2026-15 Comment From: eileen meegan Affiliation: Jun. 15, 2026 Keep it as is.

Eileen Utecht — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eileen Utecht Affiliation: Jun. 15, 2026 I support quarterly reporting. I feel it provides me with a truer financial view of my investments and allows me to make adjustments BEFORE I LOSE ANY MONEY!!!

Ekaterina S. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ekaterina S. Affiliation: Jun. 15, 2026 This is unacceptable, why hide important information from the public? Companies are becoming more and more powerful and the little guy is being made smaller and smaller.

We should continue to have quarterly reports be available to the public. This is important.

-Ekaterina S.

EL JEFE 9000 — Jun 15, 2026
Subject: S7-2026-15 Comment From: EL JEFE 9000 Affiliation: Jun. 15, 2026 More transparency is ALWAYS better in financial markets. Protecting retail investors has always been a core tenet of the SEC; this rule would directly harm retail investors. Please abandon this proposed rule.

Elaine Anlyan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elaine Anlyan Affiliation: Jun. 15, 2026 We want quarterly reporting!!!!

Sent from my iPhone

Elaine Bauman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elaine Bauman Affiliation: Jun. 15, 2026 KEEP QUARTERLY REPORTING. There is history showing people’s financial losses when reporting is done biannually instead of quarterly

Elaine Bauman

Elaine Bowman — Jun 15, 2026
Subject: S7-2026-15 From: Elaine Bowman Affiliation: Jun. 15, 2026 Quarterly !

Sent from my iPhone

Elaine Collins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elaine Collins Affiliation: Jun. 15, 2026 Why would you want to help people loose money? I definitely oppose this move.
Elaine Collins, retired, South Carolina
There's a system in place now that reports quarterly. Just leave it alone. If it's changed and it causes problems, shame on you!

Elaine
from my iPhone

Elaine Manwarren — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elaine Manwarren Affiliation: Jun. 15, 2026 Keep Quarterly Reporting!

Eldon Keels — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eldon Keels Affiliation: Jun. 15, 2026 So…. They want to hide for 6 months ANY and ALL transactions from the public!? While they drain accounts and steal investments from their own shareholders…… Sounds like tRUMP/retardican/maggit crime schemes to me!! They should be charged with attempted embezzlement just for suggesting that!!!

Eleana Boyer — Jun 15, 2026
Subject: S7-2026-15 From: Eleana Boyer Affiliation: Jun. 15, 2026 I am not in favor of going to a biannual reporting of financial statements. And Ron still burns in my memory and many many people were scammed and had their life savings stolen. There are enough cooks out there and the companies that did this are still out there and do not, do not play fair. We no longer have the consumer protection agency and the consumer is left to be ripped off without any recourse. DO NOT CHANGE THE RULES! THIS WILL DEFINITELY ENCOURAGE OTHERS TO STEAL FROM THE AMERICAN PUBLIC.

Eleanora Anderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eleanora Anderson Affiliation: Jun. 15, 2026 As a retail investor biennial is too long of a reporting cadence. Quarterly reporting is vital to ensure transparency. Too much can happen in 6-months, and lengthening the time between reports will increase the likelihood of recession/ depression economic events. I am opposed.

Thank you

Elias Newell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elias Newell Affiliation: Jun. 15, 2026 We live in an era of intense fraud. We also live in an era where we can instantly access and upload information. Companies should be required to post their books weekly, not less frequently.

Elias Newell

Elisabeth Merrill — Jun 15, 2026
Subject: S7-2026-15 From: Elisabeth Merrill Affiliation: Jun. 15, 2026 CEOs must continue to certify Quarterly that they are telling the American people the truth. This matters to me because I want investments to be based on accurate information.
No more Enron debacles.
Elisabeth Merrill
Teacher
New York

Get Outlook for Android

Elise Hyde — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elise Hyde Affiliation: Jun. 15, 2026 My name is Elise Hyde-Ferrell, I am a retired pediatric ER nurse who worked really hard to have savings and investments to carry me through retirement so that I wouldn't be a burden on my children. I follow my portfolio and quarterly reporting is how I know where to invest. I don't know much about investing but take away quarterly reporting and I will know even less. I worked in the business sector prior to becoming a nurse in Louisville, KY and quarterly reporting was ALWAYS done. To go to semi-annual reporting seems disastrous for the P & L and Balance Sheet!

Elizabeth Arthur — Jun 15, 2026
Subject: File No. S7-2026-15 From: Elizabeth Arthur CEOs should be held accountable by requiring quarterly reporting. White collar crime is very costly to society. Elizabeth Arthur

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Elizabeth Ayres — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Ayres Affiliation: Jun. 15, 2026 Stop protecting fraudulent businesses that steal our money. Do not allow this 6-month rule to take effect, it is a slap in the face of working Americans.

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elizabeth barbone — Jun 15, 2026
Subject: S7-2026-15 Comment From: elizabeth barbone Affiliation: Jun. 15, 2026 Please do not allow companies to hide for 6 months. Quarterly reporting is important to the entire economy. Do not change this process.

Sent from my iPhone

Elizabeth Biddle — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Biddle Affiliation: Jun. 15, 2026 Just No!

Sent from my Elizabeth Biddle's
iPhone

Elizabeth Chase — Jun 15, 2026
Subject: S7-2026-15 From: Elizabeth Chase Affiliation: Jun. 15, 2026 My name is Elizabeth Chase, Massachusetts. Please do not revise reporting requirements for CEOs. I am retired and rely on my portfolio to support me. I want to know that the CEOs of my company holdings are up to date on financials and personally certify good standing. CEOs are paid a lot of money. The least they can do is certify the company's accurate accounting on a quarterly basis.

Sincerely?
Elizabeth Chase

Elizabeth "Tibby" Chase
413-544-3628
Tintern Corgis
AKC Obedience Nov-Utility &Rally
126 Wilson Road Belchertown MA 01007
"Peace begins with a Smile"

ELIZABETH DAROVIC — Jun 15, 2026
Subject: S7-2026-15 Comment From: ELIZABETH DAROVIC Affiliation: Jun. 15, 2026 This is truly disturbing and is as befits the dictatorship trump is vying for. Investors and the public, in general, have a right to know what is going on in Wall Street. We've already seen that members of the GOP and trump's family are benefitting from insider trading. Has the corruption in this administration no bounds?

Sincerely,
Elizabeth Darovic

Elizabeth Davidson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Davidson Affiliation: Jun. 15, 2026 As an investor we need 1/4 reporting to keep co try corporations honest in their dealings

Sent from my iPhone

Elizabeth DeStefano — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth DeStefano Affiliation: Jun. 15, 2026 Keep quarterly teporting

Sent from my iPhone

Elizabeth Elizabeth — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Elizabeth Affiliation: Jun. 15, 2026 This is truly disturbing and is as befits the dictatorship trump is vying for. Investors and the public, in general, have a right to know what is going on in Wall Street. We've already seen that members of the GOP and trump's family are benefitting from insider trading. Has the corruption in this administration no bounds?

Elizabeth Darovic

Elizabeth Fischer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Fischer Affiliation: Jun. 15, 2026 This is a bad idea that cheats the ordinary citizen and makes fraud easier and more likely. Vote”no”!

Sent from my iPhone

ELIZABETH FRANKS — Jun 15, 2026
Subject: S7-2026-15 Comment From: ELIZABETH FRANKS Affiliation: Jun. 15, 2026 Must keep it as is.
Elizabeth Franks

Sent from my iPhone

ELIZABETH GROSS — Jun 15, 2026
Subject: Comment on S7-2026-15 From: ELIZABETH GROSS Affiliation: Jun. 15, 2026 Keep it the way it is. Transparency is critical to the financial health of the country .

Elizabeth A. Gross, MLIS, PhD

Keepin' my eyes on the people. That's the prize
~Common

Elizabeth Gross about.me/elizabeth.gross

Elizabeth Kinzie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Kinzie Affiliation: Jun. 15, 2026 Who is this designed to benefit? These are PUBLIC companies and reducing the reporting makes them less trustworthy and transparent

Indie

Elizabeth Lewis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Lewis Affiliation: Jun. 15, 2026 Good Morning,

On proposed rule S7-3026-15. Reporting must be more transparent not less. Corporations cannot and should not be able to hide their books for half of the year. We'll have more Enron's and other major issues as these companies cannot be trusted to tell the truth to the public on their own.

Do not take us back to the 1950s. Instead put in rules for greater transparency and bring accountability to these companies that take so much from everyone. Being a public company means your books are open to the public. If you want your books closed, then delist your company and go private.

Stand up for the people of America by supporting us not corporations.

Elizabeth Lewis

Elizabeth Lundey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Lundey Affiliation: Jun. 15, 2026 My name is Elizabeth Lundey and I am a teacher. Maintaining quarterly reporting helps keep investors informed. Reporting fewer times a year would allow mistakes not to be revealed in a timely manner. This concerns me. The public. The investors need to know exactly what is happening with their money. Thank you.

Sent from my iPhone

Elizabeth Pajak — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Pajak Affiliation: Jun. 15, 2026 We want quarterly reports, keep them coming. Reporting is not hard, nor cost prohibitive.

Liz Pajak
Pittsburgh, PA

Sent from my Galaxy

Elizabeth Park — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Park Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: putting consumers at risk is unacceptable, please reconsider.

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elizabeth perkins — Jun 15, 2026
Subject: S7-2026-15 From: elizabeth perkins Affiliation: Jun. 15, 2026 Let's face it…Enron was just the tip of the iceberg. Quarterly reporting is essential. That's why we have the law. Do Not Repeal It. We all benefit from it. Elizabeth Perkins. Weatherby Lake, MO. Retired.

Sent from my iPhone

Elizabeth Ra — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Ra Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Hidden information makes it impossible to make an informed decision.

Elizabeth Ricketson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Ricketson Affiliation: Jun. 15, 2026 The requirement for companies to submit quarterly reports has never been considered burdensome. Allowing companies to switch to reporting twice a year or annually would result in investors being uninformed

and unable to adjust their investments in a timely manner to avoid significant losses. If some companies are providing quarterly reports, then all companies should be required to do the same. It is unnecessary to change the rule and should not happen. Is the SEC's job to protect public.

Yahoo Mail: Search, Organize, Conquer

Elizabeth Robinson — Jun 15, 2026
Subject: S7-2026-15 From: Elizabeth Robinson Affiliation: Jun. 15, 2026 Elizabeth Robinson, private investor. 100% of my retirement savings is tied up in investments. Quarterly reporting increases accountability, I am at a complete loss as to why shareholders and other stakeholders would go along with reduced reporting. Quarterly reports signal issues and allow investors to make informed decisions. Whether the investor is a fund manager or an individual trying to manage their IRA.

These companies have managed to complete quarterly investment reports since Enron, it's not an unreasonable request when people own shares of a company to keep those share holders informed.

Elizabeth Sadewasser — Jun 15, 2026
Subject: S7-2026-15 Comment From: Elizabeth Sadewasser Affiliation: Jun. 15, 2026 Transparency keeps accountability in the equation and allows for quicker response and course correction when issues present. It protects the consumer against corporate self-dealing and deceptive practices.

Elizabeth Schulz — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Schulz Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Every day it feels like the chances regular people have at achieving financial freedom and stability are being taken away from them by the wealthy and corporations. Investing is something that anyone should have access to, on a level playing field. We now have the world's first trillionaire, yet most of us will never make ends meet, much less get to retire. Any laws relating to the stock market and investors should be made with fairness and transparency for everyone, not just the rich or corporate interests.

Elizabeth Terrell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Terrell Affiliation: Jun. 15, 2026 It should be kept quarterly! I’m against changing.

Sent from my iPhone

Ellen Greer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellen Greer Affiliation: Jun. 15, 2026 this is wrong in so many ways
no

no
no

NO!
Ellen Greer

Sent from my T-Mobile 5G Device
Get Outlook for Android

Ellen Hansen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellen Hansen Affiliation: Jun. 15, 2026 Keep to quarterly reporting OR implement monthly reporting

Get Outlook for iOS

Ellen Lee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellen Lee Affiliation: Jun. 15, 2026 Transparency is vital to keep the wolves out of the henhouse

Sent from my iPhone

Ellen Middleditch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellen Middleditch Affiliation: Jun. 15, 2026 Continue with quarterly reporting. Waiting 6 months is too long!

Sent from my iPhone

Ellen Thomas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ellen Thomas Affiliation: Jun. 15, 2026 Please continue reporting as it is now. Quarterly reporting is not enough. We learned from history. Please do not repeat it.

Ellen Willis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellen Willis Affiliation: Jun. 15, 2026 Keep reporting open and transparent! Enough criminality!!

Ellie Young — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ellie Young Affiliation: Jun. 15, 2026 Everyday Americans need more transparency, not less!

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elsie ellis-walker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: elsie ellis-walker Affiliation: Jun. 15, 2026 We want more transparency, not less. Don’t do it!

Elsie Ellis

Elsie Zimmerman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Elsie Zimmerman Affiliation: Jun. 15, 2026 Do not do this! From Ephrata, Pa! I am a retired nurse!
Elsie Zimmerman

Email Admin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Email Admin Affiliation: Jun. 15, 2026 Aimee J Camp, Assistant Director of Libraries
This matters to me because the corruption of this administration and corporations is already off the charts. This is just another way to hide their actions.

Thanks,
Aimee

Emilie Maule — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Emilie Maule Affiliation: Jun. 15, 2026 More disclosure, more often! Do not lengthen the period!
Emilie Maule
Emand2121@yahoo.com
Sent from my iPhone

Emily Eldridge — Jun 15, 2026
Subject: S7-2026-15 Comment From: Emily Eldridge Affiliation: Jun. 15, 2026 My name is Emily Eldridge and I am a small business owner of an SCORP. Full transparency is always a good thing when so many people rely on their investments for their retirement and large purchases. You should feel obligated to do what's in the best interest of the public.

Emily Howe — Jun 15, 2026

Subject: My view on Rule S7-2026-15 From: Emily Howe Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Hello,
thank you for taking your time to read this opposition to the proposed Rule S7-2026-15.
As a general concern, this takes away the very essence of the trading transparency necessary to allow independent holders or individuals trading in the markets to be at a clear disadvantage, in comparison to their "insider" counterparts. The idea of the stock exchange being a free and fair market needs to be protected and upheld to the highest degree. To continue to allow the average person to be as informed as possible within reason as to not hurt a company's plans before they're executed. Rule s7-2026-15 would directly impact the ability for average people participating in the market to make informed financial decisions in their portfolios.

Emily Parker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Emily Parker Affiliation: Jun. 15, 2026 I need to know how my investments are performing. I need the quarterly report to understand what my next moves will be since it is my money.

Sent from my iPhone

Emily W — Jun 15, 2026
Subject: S7-2026-15 From: Emily W Affiliation: Jun. 15, 2026 If you give a businessman, the opportunity to cheat in order to gain more wealth, because we live in a capitalistic society, they will take it. We don't need more financial crimes in the united states. We're already crumbling from extraordinary abuse of our legal system.

Emily West
Amherst, MA

"Man plans and God laughs." -- George Hanus

"We've begun to raise daughters more like sons... but few have the courage to raise our sons more

like our daughters." -- Gloria Steinem

Enoch Lambrecht — Jun 15, 2026
Subject: S7-2026-15 From: Enoch Lambrecht Affiliation: Jun. 15, 2026 Quarterly reports are necessary to help prove no fraud is happening on a somewhat regular basis. Perhaps the reports should be done every two months..

Yahoo Mail: Search, Organize, Conquer

Enriqueta Martinez — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Enriqueta Martinez Affiliation: Jun. 15, 2026 Keep the same reporting requirements
Enriqueta Martinez

Eren Latimer Senior Cost Accountant / Business Ops Analyst — Jun 15, 2026
Subject: File No. S7-2026-15 From: Eren Latimer Reporting should only be increased to the monthly level, if at all. The banks that back this countries businesses both big and small require monthly for many, and at minimum quarterly reporting to maintain lines of credit, etc. Investors should have the same or better insight into each company chosen to invest with. Risk is risk for both parties and being able to control our own financial risk relies on the reporting we receive. Do not undo what we already regulated as FAIR.

Eric Anderson — Jun 15, 2026
Subject: S7-2026-15 From: Eric Anderson Affiliation: Jun. 15, 2026 This is a no-brainer. Leave quarterly
reporting in place. The public deserves it. Duh.

Eric Anderson
Retired
Northwest Wisconsin

Eric Eicher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eric Eicher Affiliation: Jun. 15, 2026 Please do not screw the investing public by allowing companies to go to bi annual reporting if financials.

Sent from my iPhone

Eric Endy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eric Endy Affiliation: Jun. 15, 2026 More transparency. Prevent insider trading advantages. Open markets are stronger markets.

Eric Gasvoda The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Eric Gasvoda Don’t reduce the number of required reporting periods in a year. Thanks

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Eric Hammersmith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eric Hammersmith Affiliation: Jun. 15, 2026 I think that this suggested change to 6 month reporting instead of quarterly is absolutely absurd and will only serve to further muddy the waters for investors and encourage fraud and self-dealing within company structures. This is a terrible idea and whoever came up with it clearly did not think about the consequences or repercussions and should not be in any position with any kind of decision making power.

Eric Hammersmith, REALTOR®

614.800.2300
Gledhill & Talis Group / Cutler Real Estate
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IMPORTANT NOTICE: Never trust wiring instructions sent via email. Cyber criminals are hacking email accounts and sending emails with fake wiring instructions. These emails are convincing and sophisticated. Always independently confirm wiring instructions in person or via a telephone call to a trusted and verified phone number. Never wire money without double-checking that the wiring instructions are correct.

Eric Hecox — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eric Hecox Affiliation: Jun. 15, 2026 "If it ain't broke, Don't Fix It. Just what part of that don't you understand? I'm in the throes of retirement, leave what little I have the HELL ALONE! Regards, Eric Hecox.

Eric Hielema — Jun 15, 2026
Subject: S7-2026-15 From: Eric Hielema Affiliation: Jun. 15, 2026 With world in crisis over peoples’ decreased trust in government and business, you want to decrease accountability? People are

already ready to eat the rich and you want to open the door for more malfeasance. Cmon assholes! Stop taking care of your wealthy benefactors

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Eric Myra — Jun 15, 2026
Subject: File No. S7-2026-15 From: Eric Myra As an investor in publicly traded U.S. corporations, and a member of a number of informal small-investor organizations, I writing to comment on the proposed rule change that would reduce the frequency of corporate reporting of financial information and business results. When investors own a portion of a business, they deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. It has been argued that fewer reports would reduce costs. Perhaps that is true. However, in an age of AI and increasingly efficient disclosure tools, even that point is debatable. It has also been argued that it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed and less patient. What isn’t debatable is that less information rarely creates better-informed owners. And more poorly informed investors will often ultimately lead to less business success, since investors are less likely to put their money into companies that haven't supplied timely enough information to motivate further investment. Investors are far more likely to seek other more transparent markets in other countries in which to make their investments. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the market reactions sharper, and the volatility greater; this approach does not lead to orderly markets, which are perhaps the most crucial key to attracting money and investors, both from the U.S. and from abroad. In summary, I ask that the SEC reconsider this proposed rule change and keep U.S. markets as the destination that U.S. investors and the world's investors trust to hold their assets.

Eric Salcedo — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Eric Salcedo Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Dear elected officials, please protect the people's best interest and maintain transparency by keeping quarterly reports. This matters to you constituents and their future.

Eric Weber — Jun 15, 2026
Subject: S7-2026-15 From: Eric Weber Affiliation: Jun. 15, 2026 As an investor, it’s critical to get quarterly reporting to ensure transparency. You should be doing more to increase transparency not diminish it.

This is especially important with the amount of consolidation across many industries where government has not done its job to keep a competitive landscape in many industries.

Eric Weber
Vice President of Technology
Fairfax Virginia

Eric Willis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eric Willis Affiliation: Jun. 15, 2026 My name is Eric Willis, and I live in Harrisburg, Pennsylvania. As a Construction Manager, I rely on accurate and timely financial information to make informed decisions regarding investments, retirement planning, and overall financial management. For this reason, I strongly support the Securities and Exchange Commission (SEC) maintaining quarterly reporting requirements for publicly traded companies. Quarterly reporting provides investors like me with regular updates on a company's financial health and performance, allowing for better-informed investment decisions.

Quarterly reporting significantly increases transparency in the financial markets. By requiring companies to disclose their financial results every three months, investors receive timely information about revenue, earnings, risks, and business developments. This regular flow of information helps prevent surprises and ensures that all investors have access to current data when evaluating investment opportunities. Greater transparency promotes confidence in the markets and helps maintain a level playing field for all participants.

Maintaining quarterly reporting also strengthens corporate accountability. Frequent reporting encourages company management to remain focused on financial performance and operational execution throughout the year rather than only at annual reporting periods. Investors can more easily identify trends, assess management effectiveness, and determine whether a company is meeting its stated goals. This ongoing accountability benefits shareholders and contributes to healthier and more efficient capital markets.

Finally, quarterly reporting allows individual investors, including professionals like myself, to respond more quickly to changing economic and business conditions. In today's rapidly evolving economy, waiting six months or a full year for updated financial information would reduce the ability of investors to make sound decisions. Quarterly disclosures provide a balance between transparency and reporting burden while ensuring that investors have access to the information necessary to evaluate risks and opportunities. For these reasons, I believe the SEC should continue to require quarterly reporting.

Erich Friesen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Erich Friesen Affiliation: Jun. 15, 2026 This will great reduce information flows, and enable fraud and insider trading. This will harm investors, and reduce market transparency. Accountability is being reduced, and that always reduces market efficiency. Smart investors will move to other exchanges in EU or Asia that still have rigorous reporting requirements and therefore are more transparent.

Regards,

Erich Friesen, A.I.A.
314.226.0387

Erik Goodwin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Erik Goodwin Affiliation: Jun. 15, 2026 These are the type of

changes, that allow shenanigans to go on, creating financial crisis. Cutting reporting in half, is bad for investors, as well as the public at large and must not be allowed to happen.

Erik,US-St. Louis Peterson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Erik,US-St. Louis Peterson Affiliation: Jun. 15, 2026 Erik Peterson, St. Louis MO Supply Chain Director. Do not revert to Dark Ages financial reporting!!! While much disparaged, quarterly financial reports are essential to ensure transparency in the financial markets. Changing the financial reporting cycle will put my assets and the assets of millions of other investors at risk and subject to an immediate revaluation due to a drastic change like this, while those with large fortunes will be able to weather the storm. Objective of this seems to be further widening the wealth gap in the US.

Get Outlook for iOS

Erin Lambert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Erin Lambert Affiliation: Jun. 15, 2026 As a person who spent the majority of my career in Finance, this regression to semi-annual reporting would cause harm to stockholders and the general public.

It is unfathomable why the SEC would want to move in this backwards direction unless it is politically motivated.

I can tell you with certainty that it is not in our, or the country's, best interests.

Erin Lambert
Edenton, North Carolina
Sent from my iPhone

Erin M — Jun 15, 2026
Subject: Proposed SEC reporting regulation change From: Erin M Affiliation: Jun. 15, 2026 As an individual investor, I strongly oppose any reduction in the frequency of public company reporting from quarterly to semiannual disclosures. Timely and transparent financial reporting is essential to maintaining investor confidence, supporting informed investment decisions, and ensuring fair and efficient markets.

Quarterly reporting provides investors with regular insight into a company's performance, risks, and strategic direction. Reducing disclosures to only twice per year would increase information gaps, decrease transparency, and potentially disadvantage individual investors who rely on public reporting to evaluate their investments. While reporting requirements may create administrative burdens for companies, those burdens are outweighed by the benefits of accountability, transparency, and investor protection that quarterly reporting provides. For these reasons, I urge the SEC to maintain existing quarterly reporting requirements.

Erin Mulholland

Lead, Cybersecurity Social Responsibility
Wells Fargo
Dallas, Texas

Erin Mulholland, M.Ed.
936-443-1371

http://linkedin.com/in/erinmulhollandmed

"The difference between winning and losing is most often not quitting." ~ Walt Disney

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Erin Walsh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Erin Walsh Affiliation: Jun. 15, 2026 I am Erin Walsh and I am a stay at home mom who is married to a regional manager. This is very important to me. Not reporting quarterly would exacerbate volatility in prices and the market would be less reliable. If people and companies can't trust stocks, it would destroy our country over time. Businesses could hide financials from their employees in times of trouble which would lead to employees not knowing if their job is in danger. Quarterly reports show how the market is as a whole and can show if there if a problem. This can't stand.

Sent from my iPhone

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ernie025 — Jun 15, 2026
Subject: S7-2026-15 From: ernie025 Affiliation: Jun. 15, 2026 There are no good reasons to abandon quarterly reporting. How can our government say it is fighting fraud while softening the regulations that help to expose it.
Ernest C. Scavincky , retired , Jefferson Hills, Pa

Errant Hills — Jun 15, 2026
Subject: S7-2026-15 Comment From: Errant Hills Affiliation: Jun. 15, 2026 Keep quarterly filing. As a retired senior, I rely on quarterly reporting so I can review and make changes as needed to keep my retirement income stable.

Pamela Hill

Ervin Zaikis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ervin Zaikis Affiliation: Jun. 15, 2026 Enough of this greedy, self serving ****. 💩.

Get Outlook for Android

EuRo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: EuRo Affiliation: Jun. 15, 2026 Please keep it as is. Do not reduce the reporting. Eulanda. Pm. SC.

Eva Griffith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Eva Griffith Affiliation: Jun. 15, 2026 Quarterly is the way to go. Don’t change !! The American people to need to build and maintain their financial stability, not lose it! We have got to remain a strong people, a strong Nation!

Sent from my iPhone

Evan Davis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Evan Davis Affiliation: Jun. 15, 2026 Please keep quarterly reports. They are a reasonable tool for transparency in public companies.

Sent from my iPhone

Evan McCormick — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Evan McCormick Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I believe that the purpose of a stock market is to provide access to free and transparent investment to all individuals participating. The importance of a well-regulated and transparent marketplace is paramount to a healthy functioning capitalist economy which helps everyone. Opacity and obfuscation are the enemies of everyone involved in the free market. This proposal would give publicly traded corporations space to obfuscate, confuse, and downright lie about their financial positions to the average investor. It also gives insiders more room to outmaneuver retail investors and people who are "playing by the rules". A "free and fair" market can only be those things for all participants if it abides by strictly enforced rules. We cannot relax rules in an environment where cheating and potentially harming the general public can often allow an individual to make a massive profit for themselves. Quarterly disclosures are a minimum standard for transparency and equality for all market participants and they should definitely be upheld.

Thank you for listening,
Evan McCormick

Evan McDermott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Evan McDermott Affiliation: Jun. 15, 2026 Reducing accountability is in no ones favor. Keep businesses accountable to their shareholders by requiring at least quarterly reporting.

Evan Thalenberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Evan Thalenberg Affiliation: Jun. 15, 2026 Keep the reporting requirement . It is the best way to keep companies honest and trustworthy

Sent from my iPad

Eve Kulczycki — Jun 15, 2026
Subject: S7-2026-15 Comment From: Eve Kulczycki Affiliation: Jun. 15, 2026 There are no good reasons to change the current quarterly reporting requirements. It would only damage small investors and market “outsiders”, create more opportunities for fraud and misinformation.

Eve Kulczycki,
Client Executive
Thomson Reuters

Sent from my iPhone

Evelyn Mark — Jun 15, 2026
Subject: S7-2026-15 From: Evelyn Mark Affiliation: Jun. 15, 2026 Stop giving them more advantages. They don’t even pay their fair share of taxes. Enough!

Sent from my iPad

Evelyn Sellers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Evelyn Sellers Affiliation: Jun. 15, 2026 Evelyn Sellers_ Retired Aerospace Manager_Los Angeles,CA. I worked in Finance for almost 40 years so I understand the need and urgency of early detection and resolution. Changing from quarterly to semi-annual earnings reporting is a dangerous and unfair process that puts all the RISKS on the investor and takes away the ability for the normal investor to make informed decisions regarding their investment (money). If delayed reporting is such a good idea why don't businesses go to internally reporting financials quarterly instead of weekly and monthly. Why, because time is money and early detection saves businesses, portfolios and saves lives. Big investment firms may be able to overcome the change by putting more people on staff but the average investor can't do that. The average investor will be flying blind for 6 months. Convenience should not cause HARM.

Evin Friedlander — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Evin Friedlander Affiliation: Jun. 15, 2026 ABSOLUTELY NOT!!! HOW DARE YOU !!!
Evin Friedlander, Registered Nurse, NYC, NY
Do NOT MESS WITH THE PEOPLES MONEY!!! It’s not yours it’s our hard earned investments. I’m retired now after 45 years of 10-12 hour days and nights. DON’T EVEN THINK OF IT !!

Sent from my iPhone

Exeter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Exeter Affiliation: Jun. 15, 2026 I think it should be kept quarterly.

- Mark Johnson
Ft. Worth, Tx 76180

Fadil Keranovic — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Fadil Keranovic Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Stop taking advantage of the small investors and propping up big billionaire businesses because they line the Congress Senate and president's pockets. get on the right side of history those that embrace the corrupt policies we'll have to answer to courts

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Faith Riccilli — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Faith Riccilli Affiliation: Jun. 15, 2026 No, this is absolutely insane. Keep Quarterly Reporting. Transparency is very important, knowing the value of our accounts is imperative
Faith Riccilli Melbourne Beach , Florida Retired

Faith Riccilli
Sent from my iPhone

Far-Q Icehole — Jun 15, 2026
Subject: File No. S7-2026-15 From: Far-Q Go Motley Fool

Fareen Effendi — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fareen Effendi Affiliation: Jun. 15, 2026 Why is everything rooted in corruption now? SHAME

Fareen Effendi, Realtor®
The difference between ordinary and extraordinary is that little "extra"
Jaqua Realtors
269.830.0694 (voice or text)
269.381.6410 (fax)

MCNE® Master Certified Negotiation Expert
ABR® Accredited Buyer's Representative

SRES® Seniors Real Estate Specialist
SFR® Certified Short Sales and Foreclosures Resource
CTA - Certified Tourism Ambassador
www.MovingKalamazoo.com

Fariba Shaw — Jun 15, 2026
Subject: S7-2026-15 From: Fariba Shaw Affiliation: Jun. 15, 2026 Nothing should be changed, the quarterly report must stay. What's with Trump's Justice Department? Why every crook, thief, and dishonest person getting breaks with this Administration? Isn't it time that the Rich, and high and mighty get the same treatment as the rest of us?
I am an Eighty years old retired woman and I am tired of stablishment making excuses for the 1% and punish the rest of us.

Faride Ollivier — Jun 15, 2026
Subject: S7-2026-15 Comment From: Faride Ollivier Affiliation: Jun. 15, 2026 Transparency is key Technology has made the process easier there is no excuse to avoid delivering Quarterly reviews

Sent from my iPhone

Faye Gourlie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Faye Gourlie Affiliation: Jun. 15, 2026 Absolutely imperative that this practice is upheld! YES

Gourlief@gmail.com

Faye Stutz — Jun 15, 2026
Subject: S7-2026-15 From: Faye Stutz Affiliation: Jun. 15, 2026 SEC: quarterly reports serve an important function in providing information to investors, and a means to control corporations from from imaginative attempts to screw shareholders. I am Faye Parks and I've done financial planning although my main role is Industrial Rehabilitation Director. I get people back to work after injuries on the job. Now, you need to keep the the quarterly report on the lawbooks to protect those workers who invest all they can. I was born in Washington, DC and raised in Maryland. I now live in South Carolina. What should really matter, though, is that I am an American. Please don't shirk your responsibility to watch out for Americans - especially those Not in the top 1%. Thank you for doing the Right thing.

Felicia Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Felicia Johnson Affiliation: Jun. 15, 2026 The better off among us have more than enough loopholes to get away with things already, we do not need to give them a bigger opportunity to get away with doing things wrong. Quarterly reporting needs to stay. I think we all know that widening that time gap will just allow people to hide things, do things they probably should not and change it before reporting time. Please do not allow this. The world tilts to the

wealthy more than enough already.

Fern Moncrief — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fern Moncrief Affiliation: Jun. 15, 2026 My name is Fern Moncrief. I am a caregiver. I have long wanted to invest but I realize that the odds of someone in my financial category has little chance against big money entities. We the people have a right to transparency on Wall Street.

Fern Moncrief

Florence Muzi — Jun 15, 2026
Subject: S7-2026-15 Comment From: Florence Muzi Affiliation: Jun. 15, 2026 Yes, continue quarterly

Sent from my iPhone

Florine Bond — Jun 15, 2026
Subject: S7-2026-15 Comment From: Florine Bond Affiliation: Jun. 15, 2026 Don't change from quarterly reporting. Every six months will prevent our knowledge of what's going on.

Floyd Cook — Jun 15, 2026
Subject: S7-2026-15 From: Floyd Cook Affiliation: Jun. 15, 2026 Need this to many CEO’s that are playing fast and easy with their financies

Sent from my iPhone

Fran Free — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fran Free Affiliation: Jun. 15, 2026 I’m a retiree depending on my portfolio to actually live in retirement. Why would I want to know less about how it’s doing? Please maintain quarterly reporting.

Sent from my iPhone

Franc — Jun 15, 2026
Subject: S7-2026-15 From: Franc Affiliation: Jun. 15, 2026 Franc Trimaldi, retired, Bonifay, FL, if two of these reportings are good four would be better. I believe it protects my interest and reducing the reports could only make it not only easier
for discrepancies to occur. And hide.

Yahoo Mail: Search, Organize, Conquer

Frances Barr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frances Barr Affiliation: Jun. 15, 2026 Keep the reporting quarterly. It's critical for each of us to know what going on
Frances Barr Retired Md

Frances Barr

Frances Decker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frances Decker Affiliation: Jun. 15, 2026 More transparency is ALWAYS better than less.
Fran Decker
Vanguard IRA client

Frances Lancaster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frances Lancaster Affiliation: Jun. 15, 2026 Keep quartly reporting

Frances M. Lancaster

Frances Lavender — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frances Lavender Affiliation: Jun. 15, 2026 Absolutely no valid reason to change reporting requirements!!

~Frances

Francis Scapellato — Jun 15, 2026
Subject: S7-2026-15 Comment From: Francis Scapellato Affiliation: Jun. 15, 2026 Francis Scapellato
Retired
I am against changing the reporting requirements. Transparency and timely reporting are central to efficient equity pricing.

Frank Bridges — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frank Bridges Affiliation: Jun. 15, 2026 A return to 6month

reports now would be a mistake. Especially as trading becomes more available to retail investors. Don't risk killing the cow for the milk.

Frank Davis — Jun 15, 2026
Subject: S7-2026-15 From: Frank Davis Affiliation: Jun. 15, 2026 These execs ruined the lives of millions of Americans. They were able to sell their stock while employees were not. They need more responsibility for their decisions, not less.

Sent from my iPhone

Frank De Francesco — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frank De Francesco Affiliation: Jun. 15, 2026 Keep Quarterly Reports

Sent from my iPad

Frank J O'Hara — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frank J O'Hara Affiliation: Jun. 15, 2026 I am a senior in a fixed income but also an investor. While I prefer monthly updates on my accounts, quarterly reports are importanr. I am not interested in receiving six months reports. I trust in the system , sadly I do not want to know my investments have tanked or there is a problem. We always r quarterly reports. Respectfully, Frank and Judy O’Hara, Keyser,WV

FRANK J. PERRY — Jun 15, 2026
Subject: Comment on S7-2026-15 From: FRANK J. PERRY Affiliation: Jun. 15, 2026 Reporting should be left quarterly. Less transparency is never a good idea. My accountant does monthly reports for small businesses.

Sincerely,

Frank Perry
717-648-0152

Frank Lucas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frank Lucas Affiliation: Jun. 15, 2026 A LARGE number of retirees will likely lose much needed income. Prices continue to rise, and if income in reduced or lost, it would possibly create life-threatening effects for our retirees.

Frank Lucas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frank Lucas Affiliation: Jun. 15, 2026 A LARGE number of retirees will likely lose much needed income. Prices continue to rise, and if income is reduced or lost, it would possibly create life-threatening situations.

Frank Sebastianelli — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frank Sebastianelli Affiliation: Jun. 15, 2026 I'm the era of AI, it getting easier for non shady businesses to report! We should be talking about going monthly! Not switching to 6 months!

This is a sham!

Frank Shipley — Jun 15, 2026
Subject: S7-2026-15 From: Frank Shipley Affiliation: Jun. 15, 2026 Frank Shipley, retired electrical worker, carpenter, machinist, soldier. I worked hard all my life for everything I have. If I messed up, I was held accountable for it. To give a corporate CEO freedom from accountability is abhorant to every decent law abiding citizen in the country. If they mess up they must be held accountable the same way every citizen is. No one is above the law rich or poor, everyone must be treated the same for justice to be respected.

FRANK WILICH — Jun 15, 2026
Subject: S7-2026-15 Comment From: FRANK WILICH Affiliation: Jun. 15, 2026 I have seen fraud happen. Keep quarterly filings!

Sent from my iPhone

Frank Youngblood — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Frank Youngblood Affiliation: Jun. 15, 2026 Most SEC regulations were implemented because of bad behavior by corporations. We need more transparency, not less. Do not relax reporting requirements.

Frank Youngblood
Buda, Texas.

Franklin Clair — Jun 15, 2026
Subject: S7-2026-15 Comment From: Franklin Clair Affiliation: Jun. 15, 2026 Please don’t do this!

Fred Chaleff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Fred Chaleff Affiliation: Jun. 15, 2026 Nothing worse than promising transparency than attempting to do the exact opposite.

Leave it quarterly

Sent from my iPhone

Fred Cotton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Fred Cotton Affiliation: Jun. 15, 2026 The trading markets should have the benefit of quarterly financial information

Sent from my iPhone

Fred Hauck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fred Hauck Affiliation: Jun. 15, 2026 Don’t shorten reporting times!

Sent from my iPhone

Fred Paul — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fred Paul Affiliation: Jun. 15, 2026 Don't let your friends get away with reporting their companies finances twice a year! It hasn't been done that way in over 50 years, and it shouldn't be started now! If you DO, the polls will come back to bite you when the voters get the chance to show you what they thought of your decision!

Fred Paul
(512) 619-0388

"Although the price of war is high
The value of freedom is priceless!"
"Don't let it go to waste"
F.P.

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fred smoak — Jun 15, 2026
Subject: S7-2026-15 Comment From: fred smoak Affiliation: Jun. 15, 2026 Quarterly reporting has worked and can continue to work. I vote against the change.

Sent from my iPad

Fred Thumma — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fred Thumma Affiliation: Jun. 15, 2026 This change would be further down the slippery slope than we should go. Let's not.

Thanks,

Fred Thumma
Fthumma@gmail.com

Fredda Fox — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Fredda Fox Affiliation: Jun. 15, 2026 Mr Secretary...Im not an investor,i barely get by,but you know finances much better than any of us.As long as you are looking out for the future generations of our Children,Grands,,& Greats,& the good benefits for all good people,then please know you have my full support Sir.Thnx for your service to our country.

Freddie Gillogly — Jun 15, 2026
Subject: S7-2026-15 From: Freddie Gillogly Affiliation: Jun. 15, 2026 Freddie Stanleta, Retired, Alabama, stop being a trumpian sycophant! Keep the Quarterly reporting requirements! Do not reduce sentences for violators

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Fritz Gartner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Fritz Gartner Affiliation: Jun. 15, 2026 Do not pass the 6 month rule as it's an invitation to cheat the retail share holders !

Frizz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Frizz Affiliation: Jun. 15, 2026 Do NOT change quarterly reporting! This is important & helps keep investors informed in a timely manner. There is no reason whatsoever to do this other than to encourage fraud.
My retirement depends on honesty.
Frizz Allen

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frorestuk — Jun 15, 2026
Subject: S7-2026-15 Comment From: frorestuk Affiliation: Jun. 15, 2026 With current computer power no reason at all for this , financial figures could be given monthly without a problem. You can get an electric bill, mortgage bill, iPhone bill, hospital bill, monthly if not daily !

Sent from my iPhone

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frorestuk — Jun 15, 2026
Subject: S7-2026-15 Comment From: frorestuk Affiliation: Jun. 15, 2026 Cut it out, come down to lees work for more money! That quarterly reporting was put the to keep those hot little hands out of there!

Sent from my iPhone

G B — Jun 15, 2026
Subject: S7-2026-15 From: G B Affiliation: Jun. 15, 2026 I'm disabled and live in upstate NY, corporate profits are already consuming all the the resources of America the last thing we need is less transparency. Please keep corporate reporting quarterly.

G Gale — Jun 15, 2026
Subject: S7-2026-15 Comment From: G Gale Affiliation: Jun. 15, 2026 This would be a travesty to the American people and would destroy any trust they have left, in the system. The system created to keep companies more honest and transparent.

People will stop trusting banks, airlines, insurance companies and start keeping their dollars under the mattress or buried in the backyard.

There is already too much insider trading going on in our government, unchecked.
Loosening this law will collapse what little protections we have left.

G. Smith

G M — Jun 15, 2026
Subject: Comment on S7-2026-15 From: G M Affiliation: Jun. 15, 2026 Listen to your history, this was already tried between 1955 and 1970, it ruined people's investments, maybe that's your goal...

G Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: G Smith Affiliation: Jun. 15, 2026 Reporting must be transparent, timely, and consistent. Quarterly reporting supports this.

Gabriel Partridge — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Partridge Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This new rule will hamper my ability to make educated, up to date, decisions about my financial future. I should be on equal footing with EVERY investor, not just those in my same situation.

Gail — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gail Affiliation: Jun. 15, 2026 Longer gaps in reporting give corporations an unfair advantage and I rely on quarterly reports to make financial decisions for my family

Sent from my iPad

Gail — Jun 15, 2026
Subject: S7-2026-15 From: Gail Affiliation: Jun. 15, 2026 Keep quarterly reports! Reporting this way maintains transparency

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Gail Coleman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gail Coleman Affiliation: Jun. 15, 2026 To whom it concerns at the SEC,
First, a question:
Are you that dishonest or are you that delusional? In this time of unprecedented income inequality and rampant corruption, how do you think it is acceptable for companies to hide their books for six months at a time? It is ridiculous!
You MUST reverse course on this or you, too, will be on the wrong side of a dark part of our history. Future investors should steer clear of any company that goes for this outrageous idea!

Sincerely,
A sane American,
Gail Coleman

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Gail DeMott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gail DeMott Affiliation: Jun. 15, 2026 Quarterly reporting is essential for planning. Do not go backwards!
G. DeMott

Gail Garner-Tuckerman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gail Garner-Tuckerman Affiliation: Jun. 15, 2026 There must be regulations and accountability. Quarterly reporting must be kept and enhanced. Gail Tuckerman, retired...It matters because there must be oversight to keep people and companies honest and their business conduct professional and performed with integrity and with respect for their customers.

Gail Gilvey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gail Gilvey Affiliation: Jun. 15, 2026 KQT! We deserve to have information quarterly! I've been investing in stock markets since I was 23-now 75! Don't mess w success!
Gail Gilvey
Longboat key Florida

Sent from my iPhone

Gail Hilliard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gail Hilliard Affiliation: Jun. 15, 2026 Leave it, the way, it is!!!!'n😤😤😤

Sent from my iPhone

Gail Kidd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gail Kidd Affiliation: Jun. 15, 2026 These are public companies with public monies. Investors are owed transparency. Stop the facade of public company if there is no transparency.

Sent from my iPhone

Gail Lanier — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gail Lanier Affiliation: Jun. 15, 2026 As someone near retirement age this could greatly affect both my quality of life and ability to retire when I choose. Please do not accept this policy.

Gail Lanier

Sent from my iPhone

Gail Matthews — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gail Matthews Affiliation: Jun. 15, 2026 Quarterly appears to be working well. If it works, don't "fix it!"
J. Gail Matthews, retired, Culpeper, VA
As an investor in the stock market and a retired person, the projected loss of almost half or more of my savings under the change is daunting. This is certainly not the stage in my life to be penniless.

Gail Matthews
Email: gmatthews.email@gmail.com
Cell: 540.222.7062

Gail Miller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gail Miller Affiliation: Jun. 15, 2026 Gail Miller StPete FL

I do not support allowing companies to be even less transparent than they are now. How does this help the investors? It does not. Please stop trying to change a system that already works well.

Sent from my iPhone

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gail walker — Jun 15, 2026
Subject: S7-2026-15 From: gail walker Affiliation: Jun. 15, 2026 Quarterly reporting must stay in effect. Anything less results in lack of investment and earnings transparency!!!!!!!!!!! Gail Walker, Legislator District III, Schuyler County, NY

Gail M. Walker
(607) 229-5651 cell

“Words are events, they do things, change things. They transform both speaker and hearer… feed understanding or emotion back and forth and amplify it,” Ursula K. Le Guin

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Gale Foster — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gale Foster Affiliation: Jun. 15, 2026 Gale Foster. Retired. Why would we want this to happen!! Disclosure and transparency has to be for-most!! We cannot go backwards!! This would be disastrous!! Don’t let this happen!!

Gale Foster

Galen Dino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Galen Dino Affiliation: Jun. 15, 2026 Galen Dino P.E
Katy, Texas
This note advocates keeping Quarterly Reporting to make sure Public Conpanies continue to be accountable to Investors in how they run their companies. Orherwise financial transparency is lost and Investors will suffer the consequences! Please do not change the current schedule!!!
Thanks
Galen Dino
Katy, Texas

Sent from my iPhone

Galen McGee — Jun 15, 2026
Subject: S7-2026-15 From: Galen McGee Affiliation: Jun. 15, 2026 Quarterly reporting has been the standard for my entire investing life. Changing it for looser standards will only benefit corporations and insiders at the expense of of everyday investors

Sent from my iPhone

Ĝan Ŭesli Starling — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ĝan Ŭesli Starling Affiliation: Jun. 15, 2026 The term 'robber barons' from my high school history books keeps coming to mind.

With AI, they had ought be required to report hourly.

Ĝan Ŭesli Starling

Garry Geiken — Jun 15, 2026
Subject: S7-2026-15 Comment From: Garry Geiken Affiliation: Jun. 15, 2026 You're kidding, right? Quarterly reporting compels corporate transparency. We see you, and will remember.

Garry Geiken, Actor and Teamster

Gary Atkinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gary Atkinson Affiliation: Jun. 15, 2026 Keep ep it. Quarterly

Sent from my iPad

Gary Carlow — Jun 15, 2026
Subject: S7-2026-15 From: Gary Carlow Affiliation: Jun. 15, 2026 Financial reporting needs to be quarterly NOT twice a year.

Gary Carlow
Operations Manager
Avance Capital, LLC

Gary Day — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gary Day Affiliation: Jun. 15, 2026 I don't believe that any one person should be in the knowledge of what's going on ahead of any other people.
I think it ought to be fair.

Get Outlook for Android

Gary Foster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gary Foster Affiliation: Jun. 15, 2026 Quit trying to rip us off. Quarterly reporting is the least that can be done. Retain it.

Sent from my iPad

Gary Graeff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gary Graeff Affiliation: Jun. 15, 2026 Why would we reduce corporate financial transparency, especially with the potential detrimental impact on investors? If history shows that past attempts to reduce reporting frequency had negative financial impacts on US citizens, why would the SEC decide to implement it again?

It has the appearance that the government is placing corporate benefit above that of the population of all citizens, and that just doesn't seem ethical.

Gary Graeff

Gary Hicks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gary Hicks Affiliation: Jun. 15, 2026 You willNOT steal from me. Do not hide, show your face!

Gary Houser — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gary Houser Affiliation: Jun. 15, 2026 I was born in 1958, so I've lived my entire life under the current system. I'm now retired and changing it at this point would dramatically reduce my standard of living.
Gary Houser
Livonia, MI
Sent from my iPhone

Gary Kauwell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gary Kauwell Affiliation: Jun. 15, 2026 Let's eliminate the possibility of putting the average investor in the dark by keeping the quarterly reporting. It reduces the risk that investors are blindsided by bad characters or bad business practices.

Sent from my iPhone

Gary Kempen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gary Kempen Affiliation: Jun. 15, 2026 As a securities investor, I demand quarterly reporting by public corporations.

Public corporations already hold too much power with not enough transparency. This is clearly a move to consolidate power, not benefit the American people.

Gary Kempen
Systems Engineering Manager
Real Estate Investor

Gary Nelson — Jun 15, 2026
Subject: S7-2026-15 From: Gary Nelson Affiliation: Jun. 15, 2026 I am a senior retired woman. My investments are very important to my financial security. I do not want to see regulations that hold executives accountable watered down especially in these times of so much corruption. Margaret Nelson

Sent from my iPhone

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gary reasoner — Jun 15, 2026
Subject: S7-2026-15 Comment From: gary reasoner Affiliation: Jun. 15, 2026 Nothing should be done with my money in dark. Keep quarterly reports mandatory.

Gary

Gary Reynolds — Jun 15, 2026
Subject: S7-2026-15 From: Gary Reynolds Affiliation: Jun. 15, 2026 The quarterly disclosure is necessary to maintain economic integrity

Gary O. Reynolds, Esq.
765-412-7988

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Gary Vandenbos — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gary Vandenbos Affiliation: Jun. 15, 2026 Please do not change reporting requirements to bi-annual!
I am a retired investor living in Florida
Gary Van
Fort Pierce, Florida come 34949

Sent from my iPhone

Gaye Jenkins — Jun 15, 2026
Subject: S7-2026-15 From: Gaye Jenkins Affiliation: Jun. 15, 2026 Continue the quarterly reports...I like to know how my investment money is doing. I trust the SEC to continue to send me these reports. While I may be a small investor, my money is as important to me as that of a larger investor.

Gayle Bogherie — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gayle Bogherie Affiliation: Jun. 15, 2026 Hi, my name is Alex Bogherie, I am a nurse anesthetist in the metro detroit area, and I want you to keep quartly reporting for a multitude of reasons. First, transparency is key to max earnings for people like me,

the constitutes that put people in office. Secondly, its not anyone else's money to mess with like this. Third, its the moral thing to do. How deplorable to think else wise.

Gayle Costello — Jun 15, 2026
Subject: S7-2026-15 From: Gayle Costello Affiliation: Jun. 15, 2026 Keep them accountable!

Sent from my iPhone

Gayle de Haas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gayle de Haas Affiliation: Jun. 15, 2026 Gayle de Haas, retired, Texas. Investors need more, not less, transparency. Eliminating quarterly reporting is less transparency and will cause more volatility in the markets. More volatility creates more risk, and will depress market prices and value. This will affect the derivative and bond markets, driving prices down and interest rates up. Individuals and businesses will face higher rates on loans. Businesses might not invest in good projects if the interest rates are too high, which will slow the economy. Revenues would fall, leading to less tax revenues to fund the government. Capital investment money could flow to other countries, which could increase the unemployment rate here. Our economy would be adversely affected. Less information is detrimental.

Sent from my iPhone

GCD Homeschool — Jun 15, 2026
Subject: Comment on S7-2026-15 From: GCD Homeschool Affiliation: Jun. 15, 2026 Quarterly reporting must stay in place. It gives greater transparency for reporting to the public. David Kuester retired Madison Wisconsin 1501 Wyldewood Drive 53704

Sent from my iPhone

GDColeman — Jun 15, 2026
Subject: S7-2026-15 Comment From: GDColeman Affiliation: Jun. 15, 2026 Quarterly reports keep transparency in finance and reduces the likelihood of losses due to unexpected poor performance.

Gary Coleman

Sent from my iPhone

Genevieve Lemire — Jun 15, 2026
Subject: S7-2026-15 Comment From: Genevieve Lemire Affiliation: Jun. 15, 2026 Cutting back from quartery invited inaccuracies and corruption .
Genevieve Lemire
Pembroke Maine

GENEVIEVE WENNING — Jun 15, 2026
Subject: S7-2026-15 Comment From: GENEVIEVE WENNING Affiliation: Jun. 15, 2026 Keeping quarterly reporting is responsible and ethical.

Enron. WorldCom. Madoff. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. While quarterly filings don't prevent fraud, they can dramatically shorten the window in which it can fester before someone outside the company can see it.

Genevieve Wenning, Scientist

Geo Thing — Jun 15, 2026
Subject: S7-2026-15 Comment From: Geo Thing Affiliation: Jun. 15, 2026 We need more reporting not less. What did we learn from the Enron debacle? I'm retired, I don't want to see another Enron situation with my portfolio

Sent from my iPhone

Geoffrey Dennis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Geoffrey Dennis Affiliation: Jun. 15, 2026 You cant be serious. A rule so stupid, it drools.

George Doxas — Jun 15, 2026
Subject: File No. S7-2026-15 From: George Doxas 1) Quarterly reporting protects individual investors. Semiannual reporting doubles the information gap between insiders and ordinary shareholders. 2) Research from the CFA Institute, which studied this exact maneuver in the U.K. market, shows that reporting frequency has no measurable effect on corporate investment behavior. The SEC is accepting a real cost – less transparency for individual investors – for a benefit that the evidence says simply won't materialize. 3) The companies most likely to opt out are the ones where oversight matters most. 4) Reg FD moved toward a more level playing field. This proposal moves away from it. 5) The companies we trade are not being held back from greatness by the obligation to file four reports a year

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George Sweap — Jun 15, 2026
Subject: S7-2026-15 Comment From: George Sweap Affiliation: Jun. 15, 2026 Keep quarterly reports!
Thomas G. Broome, sole proprietor
To keep from being robbed immediately

Thomas G. Broome

George Vartanian — Jun 15, 2026
Subject: S7-2026-15 Comment From: George Vartanian Affiliation: Jun. 15, 2026 Why can't we get monthly reports.

Sent from my iPhone

Georgia Carvalho — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Georgia Carvalho Affiliation: Jun. 15, 2026 Please don't roll back reporting requirements to semi annual reporting. Investors will suffer with the resulting lack of transparency and accountability. Georgia Carvalho, Research Administrator, Massachusetts.

Georgie Green — Jun 15, 2026
Subject: S7-2026-15 Comment From: Georgie Green Affiliation: Jun. 15, 2026 Dear SEC,
So many checks and balances have been unraveled. To provide yet another way for business to hide any discrepancies that should be made available hurts all Americans.

Quarterly reporting is in place and should remain for the integrity of corporations. As it is said, "If it ain't broke…".

Please continue to foster the SEC's contribution to the well being of our country. We need your protections.

G S Green, Retired

Georgie Green
Sent from my iPhone

Gerri Phillips — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gerri Phillips Affiliation: Jun. 15, 2026 Quarterly keeps investors more informed even when insider trading is rampant

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gerry knechtel — Jun 15, 2026
Subject: File No. S7-2026-15 From: gerry knechtel i an IAm for. 4 times a year

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Gerry Murphy — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Gerry Murphy Affiliation: Jun. 15, 2026 Please don’t eliminate the quarter statement.

Sent from my iPhone

Gerry Murphy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gerry Murphy Affiliation: Jun. 15, 2026 Don’t do this!

Sent from my iPhone

Getting Real Counseling Center — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Getting Real Counseling Center Affiliation: Jun. 15, 2026 Please keep us informed and have companies report quarterly. It's important information for us to use to make decisions.

Gian Mardirossian — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Gian Mardirossian Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This means the end of the visibility for individual investors like me who are counting on the safety of the US market for my retirement!

Giancarlo Delfini — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Giancarlo Delfini Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Why would you ever want less information disclosed from companies that does not make any sense to me. Transparency is a core concept in a capitalist society. Withholding information from investors only creates more opportunity for corruption and deceit. Please do not create a system that allows companies to not disclose information.

Gillian Randall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gillian Randall Affiliation: Jun. 15, 2026 Ridiculous. They only need it if they have something to hide. Enough, already!

Gillian Randall

47 Bayberry Lane
South Burlington, VT 05403
802-588-2144

PLEASE NOTE THIS IS A MAILING ADDRESS ONLY
STUDIO ADDRESS UPON REQUEST

Gina Calvird — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gina Calvird Affiliation: Jun. 15, 2026 Absolutely not. You must report quarterly.

Sent from my iPhone

Gina Cook — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gina Cook Affiliation: Jun. 15, 2026 Quarterly reporting must be maintained so I have information on how companies within my portfolio are performing.

Gina Lucchesi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gina Lucchesi Affiliation: Jun. 15, 2026 Please do not end the quarterly reporting for investments. It could hurt a lot of people who've worked hard to save money for their retirement, etc. It would be very unethical to treat people this way

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Gina Lynn Evers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gina Lynn Evers Affiliation: Jun. 15, 2026 This is clearly yet another attempt at scamming, cooking books, evading taxes, sliding through loopholes and waiting out the clock, as always; except with half the transparency and paperwork.
Gina Lynn Evers
ChiHolistic
NC, USA

Ginger George — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ginger George Affiliation: Jun. 15, 2026 As a RN in the pediatric ICU, we report to parents their child's status. Sometimes many times a day. So, to to have to ASK for quarterly reports... Don't you feel silly?
Do the reports.

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Sent with mail.com Mail app

Gingerbread CP — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gingerbread CP Affiliation: Jun. 15, 2026 As an internal

Auditor, this decision undermines the financial accountability and scrutiny necessary to ensure that companies are not hiding financial developments from the public.

Thanks,
Peter

Ginny Leveto — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ginny Leveto Affiliation: Jun. 15, 2026 NO

Glen and Laura Edwards — Jun 15, 2026
Subject: S7-2026-15 Comment From: Glen and Laura Edwards Affiliation: Jun. 15, 2026 To Whom It May Concern,

As individual investors, my husband and I rely on quarterly reports to make decisions about our retirement investments. Savings from semiannual reports go to companies, not investors. And optional reporting rarely happens and makes fraud or questionable decisions easier to hide. Keep reporting semiannually.

Thank you for listening,
Laura Edwards
Investor in NH

Glen Pomerantz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Glen Pomerantz Affiliation: Jun. 15, 2026 More..not less public reporting is needed

Sent from my iPad

Glenda Alexander — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Glenda Alexander Affiliation: Jun. 15, 2026 I want quarterly reporting to stay in effect.

Glenda Alexander

Glenda G . Mauernick N/A — Jun 15, 2026
Subject: File No. S7-2026-15 From: Glenda G . Mauernick Please continue quarterly reporting!
Glenda G . Mayernick

Glenda Lovejoy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Glenda Lovejoy Affiliation: Jun. 15, 2026 I am a retired healthcare provider, and a senior citizen. This matters to me. It is critical that quarterly reporting remain in place, as is. Anything less is downright un-American. In the name of transparency and accountability, please do the right thing and make no changes to the current system.

Thank you for your attention to this matter.

Sincerely,

Glenda Lovejoy

Glenda Mayernick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Glenda Mayernick Affiliation: Jun. 15, 2026 Please keep quarterly rrporting,
Glenda G.Mayernick

Sent from my iPhone

Glenn Charette — Jun 15, 2026
Subject: S7-2026-15 Comment From: Glenn Charette Affiliation: Jun. 15, 2026 Leave it the way it was please.

Glenn Charette
Sent from my iPhone

Glenn LeHenaff — Jun 15, 2026
Subject: File No. S7-2026-15 From: Glenn LeHenaff Do not enact this rule. The loosening of reporting requirements for publicly traded companies will, in the long term, adversely affect the public's ability to effectively manage their investment portfolios. Doing so is counter to the SEC's mission statement, specifically the following passage, " The federal securities laws we oversee are based on a simple and straightforward concept: everyone should be treated fairly and have access to certain facts about investments and those who sell them." Additionally, it seems a retrograde step in this age of almost instant access to information that there is any real burden on a company's ability to issue financial reports perhaps on an even more frequent basis. The complete mission statement from the SEC website, " Mission At the Securities and Exchange Commission (SEC), we work together to make a positive impact on the U.S. economy, our capital markets, and people's lives. Since our founding in 1934 at the height of the Great Depression, we have stayed true to our mission of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation. Our mission requires tireless commitment and unique expertise from our staff of dedicated public servants who care deeply about protecting the investing public and others who rely on our markets to secure their financial futures. Protecting Investors The federal securities laws we oversee are based on a simple and straightforward concept: everyone should be treated fairly and

have access to certain facts about investments and those who sell them. Companies offering securities for sale to the public must tell the truth about their business, the securities they are selling, and the investment risks. And those who sell and trade securities and offer advice to investors – such as brokers-dealers, investment advisers, and exchanges – must treat investors fairly and honestly. We protect investors by vigorously enforcing the federal securities laws to ensure truth and fairness. We deter misconduct, hold wrongdoers accountable, and provide resources to help investors evaluate their investment choices and protect themselves against fraud. Maintaining Fair, Orderly, and Efficient Markets Our U.S. capital markets are the deepest, most dynamic, and most liquid in the world. They also have evolved to become increasingly fast and extraordinarily complex. As we oversee more than $100 trillion in securities trading on U.S. equity markets annually, it is our job to be responsive and innovative in the face of significant market developments and trends. As technological advancements have changed how our securities markets operate, our ability to remain an effective regulator requires us to continuously monitor the market environment and, as appropriate, adjust and modernize our rules, regulations, and oversight tools and activities. Facilitating Capital Formation Our regulatory governance provides companies and entrepreneurs with a variety of avenues to access the U.S. economy's capital markets to help them create jobs, develop life-changing innovations and technology, and provide financial opportunities for those who invest in them. Access to capital is particularly critical for small businesses, which create approximately two-thirds of all new jobs in the U.S. economy. Learn more about what we do to facilitate ways for small businesses to raise capital and succeed. Achieving Our Mission We are steadfast in our dedication to our longstanding three-part mission as we keep pace with our ever-evolving markets and inspire the full confidence of the investing public and market participants alike. As we continue to monitor the activities of more than 28,000 entities in the securities industry, we remain dedicated to the interests of long-term investors who are entrusting their hard-earned savings to our securities markets to fund home purchases, college educations, and other important life events. Last Reviewed or Updated: Aug. 9, 2023”

Glenna Bryant — Jun 15, 2026
Subject: S7-2026-15 Comment From: Glenna Bryant Affiliation: Jun. 15, 2026 Why? What’s the reason it can’t be reported quarterly? There is no good reason. It should be reportedly quarterly.

Glenna Wilkey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Glenna Wilkey Affiliation: Jun. 15, 2026 Do not make the change from quarterly reporting. Why change what is not broken.

Glenna Wilkey, retired

Glinda King — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Glinda King Affiliation: Jun. 15, 2026 Leave it alone…quit screwing over the lower classes. We need the transparency we currently have or even more. This proposal should be dead before it starts…

Sent from my iPhone

Gloria Alba — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gloria Alba Affiliation: Jun. 15, 2026 The best thieves only have to use a pen and paper.

Yahoo Mail: Search, Organize, Conquer

Gloria Mitchell Mitchell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gloria Mitchell Mitchell Affiliation: Jun. 15, 2026 Please don't stop the quarterly reports. This is unacceptable

Sent from my iPhone

Gloria Nelson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gloria Nelson Affiliation: Jun. 15, 2026 Laws/rules regarding finances have been passed for the protection of the user and/or investors. This quarterly reporting rule may not catch all the unscrupulous corporate managers, but it encourages me to maintain my investments. My financial planner and I rely on the regular corporate financial data to manage my investments. In planning my retirement future, I also need trust in the process so that investors like myself are not taken advantage of. This rule is in place to also protect the security of the national economy, similar to the FDIC regulations, the laws preventing monopolies and laws making insider trading illegal.
Therefore, I am AGAINST REDUCING THE QUARTERLY REPORTING SCHEDULE.
Sincerely,
Gloria Nelson,
East Moline, IL 61244

Sent from my iPhone

Gloria Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gloria Smith Affiliation: Jun. 15, 2026 More corruption in our government we want honesty.

Gloria Villanueva — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gloria Villanueva Affiliation: Jun. 15, 2026 Gloria Villanueva, retiree; my monies are very important to me now that I'm retired. They need to sustain me through the rest of my lifetime so I'm not a burden to my family. Keep the reporting to Quarterly

Sent from my iPhone

Gordon Andrew — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gordon Andrew Affiliation: Jun. 15, 2026 Transparency is the

hallmark that allows Americans the knowledge to reasonably invest in companies. The Republican Party works tirelessly to make insider trading a priority. Vote NO on this bill.

Sent from my iPhone

GP Comcast — Jun 15, 2026
Subject: S7-2026-15 Comment From: GP Comcast Affiliation: Jun. 15, 2026 That is totally unexceptional as investor. If that is the case insiders have to announce there selling 6 mos in advance and made public so everyone can see it.

Sent from my iPhone

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grant hall — Jun 15, 2026
Subject: S7-2026-15 Comment From: grant hall Affiliation: Jun. 15, 2026 I am writing to oppose any change that lengthens public reporting, any regulation that reduces the amount of reporting on the financial positions of any public company.
As a retired CPA, as an investor with investments in public companies, as a citizen concerned with the stability of the investment markets lengthening public reporting to six months is unacceptable. Quarterly financial reporting is a basis for protecting the public and dampening the opportunity for trading on inside information.
With over 50 years of experience as a CPA auditing public companies, a CFO preparing financial statements, as an investor regular, public information is essential for confidence in financial markets. This proposal fails in all counts.
Grant Hall

Grant Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Grant Williams Affiliation: Jun. 15, 2026 More transparency, not less. More accountability, not less. We are grown-ups. Let’s act like it. We’re in this together. Sincerely, Grant R Williams

Sent from my iPhone

Gray Goose — Jun 15, 2026
Subject: S7-2026-15 From: Gray Goose Affiliation: Jun. 15, 2026 It is necessary to maintain truthful reporting of the financial performance of corporations in order to preserve the integrity of our economic system. CEOs & other corporate officers must be required to put their personal integrity & financial welfare on the line.
Dean Grages

Get Outlook for Android

Greer Deneen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Greer Deneen Affiliation: Jun. 15, 2026 Greer Deneen
Small Business Owner and Investor
Sauk City, WI
I depend on the income from my portfolio. Quarterly reporting is essential to provide companies with timely information. Continue quarterly reporting!

Greer Deneen
608.333.2101

Greg Basgall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Greg Basgall Affiliation: Jun. 15, 2026 I personally would not invest in a company that is able to hide its financial for 6months how can you trust something without having the information to judge it.

Greg Basgall

Greg Beddow — Jun 15, 2026
Subject: File No. S7-2026-15 From: Greg Beddow I'm writing in opposition to this proposed SEC rule change. Research when this was tried in the UK has shown that reduced reporting frequency has no effect on corporate "short-termism" behavior. In addition, every company in the S&P 500 files a 10-Q report every quarter, and the S&P 500 is at an all-time high, so it's hard to argue the current requirements are hindering American capitalism. Reduced reporting requirements increase volatility, uncertainty, and mistrust, and make it harder, not easier, for individual investors to make rational investment decisions.

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greg fraser — Jun 15, 2026
Subject: S7-2026-15 Comment From: greg fraser Affiliation: Jun. 15, 2026 Big companies have proven they are untrustworthy. So why let them have more room to lie!!!!!

Greg Fraser - investor

Greg Galusha — Jun 15, 2026
Subject: S7-2026-15 Comment From: Greg Galusha Affiliation: Jun. 15, 2026 This is not a good idea as it allows for more fraud and benefits insiders and institutions over retail investors. For employees a six month goal is a daunting goal but break up an annual goal into four quarters, four chances, that is easier to achieve. If it were me at CEO I'd rather have my people hit four smaller goals in a year than two larger ones. In respect of kpi's.

Greg Galusha
drgreenbiz@gmail.com
206-714-2704

Greg Hastings — Jun 15, 2026
Subject: S7-2026-15 Comment From: Greg Hastings Affiliation: Jun. 15, 2026 My name is Greg Hastings. I am a sales analyst in Columbus Ohio. The SEC proposal to move from quarterly reporting is a gift to insiders, a disaster for retail investors, and it allows a president to hide the state of the economy from the public for a longer time. Please keep SEC filings quarterly.

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greg ouellette — Jun 15, 2026
Subject: Comment on S7-2026-15 From: greg ouellette Affiliation: Jun. 15, 2026 I'm in opposition to this

Sent from my iPhone

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greg pearce — Jun 15, 2026
Subject: S7-2026-15 From: greg pearce Affiliation: Jun. 15, 2026 Should be weekly, if you are selling stock on the exchange, then we desrlerve to know how it is doing, and when the criminals are selling..

Greg Pike — Jun 15, 2026
Subject: S7-2026-15 From: Greg Pike Affiliation: Jun. 15, 2026 I know that Quarterly Reporting takes a lot of effort. But how much is financial fraud held in abeyance. What could someone like tRump have pulled off if nobody was watching? He speaks of his fraudulent activity like a badge of honor. And we can be sure that is the only 'honor' he exhibits.

Greg Sebastian — Jun 15, 2026
Subject: S7-2026-15 Comment From: Greg Sebastian Affiliation: Jun. 15, 2026 Quarterly financial reporting balances monthly goals with long term targets. It keeps companies honest in communicating with the investing public. Please do not abandon quarterly reporting.

Greg

Investor from MN.

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greg5mccarthy — Jun 15, 2026
Subject: S7-2026-15 From: greg5mccarthy Affiliation: Jun. 15, 2026 Please keep the signed reporting on a Quarter basis.

Sent from my Galaxy

Gregg Cones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gregg Cones Affiliation: Jun. 15, 2026 trump isn't a role model you ****heads.. Eat **** and die...!

Gregg Rood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gregg Rood Affiliation: Jun. 15, 2026 Our financial system is the envy of the world for a reason. Please don’t allow Wall Street’s greed and propensity towards dishonesty fester in an overly accommodating reporting environment. Frequent investor reporting helps keep them honest and investors up-to-date.

Gregg Rood
New Jersey

Gregory — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gregory Affiliation: Jun. 15, 2026 Wow interesting

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Gregory L. Haner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gregory L. Haner Affiliation: Jun. 15, 2026 Do not change the reporting rules. We the People need quarterly reports

Sent from my iPhone

Gregory Spears — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gregory Spears Affiliation: Jun. 15, 2026 Keep the quartley

reports. So many people rely on them to keep up with market.

Gregory Testa — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gregory Testa Affiliation: Jun. 15, 2026 It’s not broken leave it alone. every time you mess with something problems arise that you didn’t account for. I don’t know anybody that’s talked about wanting only semi annual reports

Thank you,

Greg Testa

Gretchen Chalmers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Gretchen Chalmers Affiliation: Jun. 15, 2026 My name is Gretchen Chalmers. I'm a retired firefighter from AZ. Just stop!! Please leave the quarterly reporting the way it is! Why would the SEC try to do this? It's taking us backwards! I didn't work my butt off saving for my retirement to have the SEC to make me lose it!
Thanks much, Gretchen Chalmers

Gretchen Lawrence — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gretchen Lawrence Affiliation: Jun. 15, 2026 Shady ****

Sent from my iPhone

Gride R — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gride R Affiliation: Jun. 15, 2026 I have been actively involved in the stock market throughout the last 30+ years. I very much appreciate and value the quarterly reports of the companies that comprise my retail stock portfolio.

I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

-- G. Ride

Griffin Palmer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Griffin Palmer Affiliation: Jun. 15, 2026 To whom it may concern:

I support quarterly reporting. It increases transparency and accountability.

History has shown that quarterly reporting increases valuations, while semiannual reporting dramatically reduces valuations.

I am a retiree with a quite modest retirement nest egg. A 30+ percent devaluation of my portfolio, which, history has shown, is quite possible under a semiannual regime, would be absolutely devastating.

Please leave well enough alone. Reject the proposal to mandate semiannual reporting.

Gus diZerega — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gus diZerega Affiliation: Jun. 15, 2026 I ran a small business for many years although I am now retired. Trust was an essential dimension of my relationships with suppliers and customers and this change strikes at its core- "what," any reasonable person can ask, "are they hiding?" This change is a very bad idea and I oppose it 100%.

Guy Chocensky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Guy Chocensky Affiliation: Jun. 15, 2026 What a disgraceful proposal.

Guy Chocensky
Searsport, Maine.

Guy Josserand III — Jun 15, 2026
Subject: S7-2026-15 From: Guy Josserand III Affiliation: Jun. 15, 2026 1st Timothy 6-10 “The love of money (aka greed, aka the profit motive) is the root of all evil.” To be sure it is not money itself that is evil. The idolatry of it what must be kept in check. Checks and balances Baby! Indeed even the uber rich will have much richer, happier lives after the GREAT INTERVENTION comes to help us all reset our greed addiction. A very great and deep reset it will be.

Sent from my iPhone

Gwena Dotson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Gwena Dotson Affiliation: Jun. 15, 2026 Gwena Dotson.
Service and Repair Technician.
As both a worker and an individual investor, I believe quarterly reporting is important for transparency and accountability. Public companies should provide regular financial updates so employees, investors, and the public can make informed decisions based on current information rather than waiting six months. Delaying reporting could give large institutions and insiders an advantage while everyday investors are left without timely access to critical financial data. Quarterly reporting helps maintain trust in the market and encourages companies to stay focused on long term financial responsibility while remaining transparent about short term performance.

H M — Jun 15, 2026
Subject: S7-2026-15 Comment From: H M Affiliation: Jun. 15, 2026 We need to keep the PERFORMANCE reporting on the QUARTERLY SCHEDULE.
TOO MUCH CAN CHANGE THE PERFORMANCE RESULTS IF WE DO NOT KEEP THE INFORMATION FLOWING TO INVESTORS. MAINTAINING FREQUENT INFORMATION FLOW KEEPS THE CORPORATIONS FROM CONCEALING BAD RESULTS AND HELPS KEEP CORPORATIONS “FROM HIDING BAD PERFORMANCE DECISIONS FROM THE OPEN OBSERVATION OF INDIVIDUAL INVESTORS.”
FREQUENT OPEN COMMUNICATIONS FROM CORPORATIONS HELPS TO PREVENT CORPORATIONS FROM CONCEALING BAD DECISIONS THAT CAN LEAD TO BAD STOCK PERFORMANCE.

H M — Jun 15, 2026
Subject: S7-2026-15 Comment From: H M Affiliation: Jun. 15, 2026 We need to keep the PERFORMANCE reporting on the QUARTERLY SCHEDULE.
TOO MUCH CAN CHANGE THE PERFORMANCE RESULTS IF WE DO NOT KEEP THE INFORMATION FLOWING TO INVESTORS. THE INFORMATION FLOW KEEPS THE CORPORATIONS FROM CONCEALING BAD RESULTS AND HELPS KEEP CORPORATIONS “FROM HIDING BAD PERFORMANCE DECISIONS “ FROM THE OPEN OBSERVATION OF INDIVIDUAL INVESTORS.

H M — Jun 15, 2026
Subject: Comment on S7-2026-15 From: H M Affiliation: Jun. 15, 2026 We need to keep CORPORATE PERFORMANCE reporting on the QUARTERLY SCHEDULE.
TOO MUCH CAN CHANGE THE PERFORMANCE RESULTS IF WE DO NOT KEEP THE INFORMATION FLOWING TO INVESTORS. THE INFORMATION FLOW KEEPS THE CORPORATIONS FROM CONCEALING BAD RESULTS AND HELPS KEEP CORPORATIONS “FROM HIDING BAD PERFORMANCE DECISIONS “ FROM THE OPEN OBSERVATION OF INDIVIDUAL INVESTORS.

H. S. Lefty Wilson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: H. S. Lefty Wilson Affiliation: Jun. 15, 2026 Your Attention Please,
More Transparency. MONTHLY P&Ls Posted Online Equals More Co. Profits. More Accountability.

Mr. H.S. Wilson. DOO. South Carolina

Sent from my T-Mobile 5G Device
Get Outlook for Android

Hakon Gjessing — Jun 15, 2026
Subject: S7-2026-15 From: Hakon Gjessing Affiliation: Jun. 15, 2026 An astonishingly bad idea in this era of political corruption. The complete opposite of what should be happening.

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ham mclean — Jun 15, 2026
Subject: Comment on S7-2026-15 From: ham mclean Affiliation: Jun. 15, 2026 I suspect the SEC's rationale is to benefit corporations at the expense of the rest of us. REPORT QUARTERLY!

Ham McLean

Haneef Rasheed — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Haneef Rasheed Affiliation: Jun. 15, 2026 To keep all things fair for all citizens we really don't need to return to the days of old! Keep the quarterly reports, why do anything else!

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hank markison — Jun 15, 2026
Subject: S7-2026-15 Comment From: hank markison Affiliation: Jun. 15, 2026 At a time when faith in the financial sector is waning, it is critical to maintain at least quarterly reporting.

Hannah Adams — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Hannah Adams Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

Taking away quarterly information would leave us investing with a blindfolds on, hurting the investment decisions that shape our financial future.

Hans Gyswyt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Hans Gyswyt Affiliation: Jun. 15, 2026 I have worked hard physically to achieve a nest egg of half a million dollars. This spins off approximately $30,000 in interest and I need this money to supplement SS. I need the absolute highest returns on my investments to remain comfortable. Leave reporting to Quarterly. It works, it's worth it. Hans Gyswyt, retired professional driver, Seattle WA

Sent from my iPhone

Hans Vonthronsohnhaus — Jun 15, 2026

Subject: S7-2026-15 Comment From: Hans Vonthronsohnhaus Affiliation: Jun. 15, 2026 Quarterly reporting for sure, no hiding their books.

Happie Lodge — Jun 15, 2026
Subject: S7-2026-15 Comment From: Happie Lodge Affiliation: Jun. 15, 2026 Quarterly reporting is important to remain informed.

Get Outlook for Android

Happie Lodge — Jun 15, 2026
Subject: S7-2026-15 Comment From: Happie Lodge Affiliation: Jun. 15, 2026 Quarterly reporting is important to remain informed, and discouraging opportunities for fraud and hanky-panky.

Get Outlook for Android

Harley Max — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harley Max Affiliation: Jun. 15, 2026 It Keep things from going unchecked too long, prevents manipulation and book padding. And well. Protects the common folk!

Harlie Patterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harlie Patterson Affiliation: Jun. 15, 2026 I need more timely info rather than less. The system is already stacked against individual investors. Who is pushing this scheme?

Yahoo Mail: Search, Organize, Conquer

Harlie Patterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harlie Patterson Affiliation: Jun. 15, 2026 I need more timely info rather than less. The system is already stacked against individual investors. Who are the insiders who came up with this scheme?

Yahoo Mail: Search, Organize, Conquer

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harry belless — Jun 15, 2026
Subject: S7-2026-15 Comment From: harry belless Affiliation: Jun. 15, 2026 This sounds like the sec is working against the American people. I say NO.

Harry Blaszkiewicz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harry Blaszkiewicz Affiliation: Jun. 15, 2026 I say KEEP the reporting as it stands. It should NOT be changed to every six (6) months.

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harry himmelstein — Jun 15, 2026
Subject: Comment on S7-2026-15 From: harry himmelstein Affiliation: Jun. 15, 2026 Do not change the reporting procedures.leave it as it is.

Yahoo Mail: Search, Organize, Conquer

Harry Koch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harry Koch Affiliation: Jun. 15, 2026 I have been presented with no justification to end quarterly reporting.

Sent from my iPhone

Harry Waldt — Jun 15, 2026
Subject: S7-2026-15l From: Harry Waldt Affiliation: Jun. 15, 2026 Need to keep Quarterly audits. CEO's cannot be trusted.

Harvey Hoffman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Harvey Hoffman Affiliation: Jun. 15, 2026 This is not a good idea we need reports every 3 months as investors and the public. Prevent fraud and be honestly open with facts and business progress.

Heather Anderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Heather Anderson Affiliation: Jun. 15, 2026 Dear SEC -

The American public deserves transparency on the nature and performance of their investments. They need quality, timely information for analysis, and adequate time to navigate in or out of strategies in these unprecedented, fast changing times. Naturally, the same is true for their advisors! I'm writing to ask in strongest of terms, please keep the standards for quality reporting high, and keep the quarterly reporting requirement.

Thank you! Heather Anderson
LPL Financial Advisor & Planner, Investment Advisor Representative, serving clients in multiple states.

P.S. I ran across this petition on Facebook, on my personal time. My professional email is: heather.

m.anderson@lpl.com.

Sent from my iPhone

Heather Cyphers — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Heather Cyphers Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years. This proposed rule to only proceed information every 6 months would blindfold retail investors. This is yet another scam on the American people. I greatly oppose this change!

Heather Denman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Heather Denman Affiliation: Jun. 15, 2026 Who really wants this and WHY? It is harder to find income to save as it is, transparency makes leaders think about their choices. Don't dumb down America more.

Sent from my iPhone

Heather Handley — Jun 15, 2026
Subject: S7-2026-15 From: Heather Handley Affiliation: Jun. 15, 2026 It is essential to rein in the inherent greed that permeates the business society. Without accountability, there is no end to the fraud & thievery that will take place
Heather Handley
Consultant-Houston, TX

Sent from my iPhone

Heather Khalil — Jun 15, 2026
Subject: S7-2026-15 Comment From: Heather Khalil Affiliation: Jun. 15, 2026 We need quarterly reporting. No waiting 6 months.

Thank you,

Heather Khalil
Sent from my iPhone

Heather Kitts — Jun 15, 2026
Subject: S7-2026-15 Comment From: Heather Kitts Affiliation: Jun. 15, 2026 It is absolutely imperative that the reporting be kept quarterly.

Thanks,
Heather Kitts

Heather MacMillan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Heather MacMillan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: this is a bad idea for investors, stop destroying this country.

Heather White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Heather White Affiliation: Jun. 15, 2026 Quarterly reporting needs to continue to keep investors informed. Thank you for not slighting your citizens and investors.

Sincerely,
H.C. White

Hector Maldinado — Jun 15, 2026
Subject: S7-2026-15 Comment From: Hector Maldinado Affiliation: Jun. 15, 2026 Quarterly reports help even the playing field, but if insiders still have info we don't have even 3 months later, the field is still not level. An even better solution would be to have a moratorium on trading until 3 days after the report is released.

Sent from my iPhone

Heemesh Seth — Jun 15, 2026
Subject: File No. S7-2026-15 From: Heemesh Seth This is bad for investors

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Heidi Lackey — Jun 15, 2026
Subject: S7-2026-15 From: Heidi Lackey Affiliation: Jun. 15, 2026 Financial reporting must continue on a QUARTERLY basis. The need to report quarterly is the only thing that keeps some companies from making unethical business decisions, because those tricks are exposed through these reports. Moving to semi-annual reporting would allow for more questionable financial decisions to be made, then "prettied up" before the reporting deadline. TL, DR - Moving to semiannual SEC reporting would make financial misdoings in the interim much easier to hide. The SEC is still against that, right? Heidi Lackey. retired Business Analyst and Financial Reporting Analyst, Maine

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Heidi Lehman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Heidi Lehman Affiliation: Jun. 15, 2026 Hello SEC my name is Heidi Lehman and I'm a Speech Pathologist and I feel like quarterly reporting is very important because it helps companies to make the right decisions. Longer reporting times lead to companies being less responsive, workers leaving the company, etc. So I am urging you to KEEP QUARTERLY REPORTING !! Thank you for your attention to this very important issue!!!!!

HEIDI THORNLOW — Jun 15, 2026
Subject: S7-2026-15 Comment From: HEIDI THORNLOW Affiliation: Jun. 15, 2026 This is corruption with a capital C. Enough already. Billionaires don't need trade secrets.

Heidi Thornlow
Sent from my iPhone

Helen Hanson — Jun 15, 2026
Subject: S7-2026-15 From: Helen Hanson Affiliation: Jun. 15, 2026 To the U.S. Securities and Exchange Commission:

I strongly urge the Commission to reject the proposed optional semiannual reporting and maintain mandatory quarterly reporting. This proposal undermines the SEC's core mandate: investor protection.

Why Quarterly Reporting Must Stay

Investor Protection: The SEC's obligation runs to investors, not issuers. Reducing disclosure frequency to lower corporate costs shifts burden to investors, increasing risk without benefit to capital formation.

Timely Risk Pricing: Quarterly reports give investors timely signals to price risk accurately. Six-month gaps force reliance on outdated data, increasing uncertainty and equity capital costs.

Fraud Detection: Quarterly reporting shortens the window fraud can go undetected. Extending it by six months benefits bad actors, harms investors.

Lower Volatility: Extended information gaps cause investor overreaction when news emerges, creating greater price swings—not reduced volatility.

Market Comparability: Different reporting frequencies make comparing companies in the same industry nearly impossible, undermining fair and efficient markets.

Insider Trading Risk: Longer gaps mean more people possess nonpublic information longer, increasing insider trading temptation.

Evidence Against the Proposal

The UK's 2013 reversal to semiannual reporting showed no increase in capital investment or research spending. The promised benefits didn't materialize.
When large-cap companies adopt semiannual reporting, smaller firms will follow to reduce costs—eroding protections across the entire market.

Better Alternative:
Streamline, Don't Eliminate
Rather than eliminating quarterly reporting, the SEC should streamline reports (making them less dense) to reduce corporate burden while maintaining transparency.

Conclusion
Individual investors strongly oppose this because they rely on quarterly financials for informed decisions. The SEC must prioritize investor protection over corporate convenience.
I request the Commission withdraw this proposal and maintain the quarterly reporting requirement that has protected investors for 55+ years.

Thank you for your consideration.

Helen Hanson
Portland, Maine
hkhanson57@icloud.com

Helen Jackson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Helen Jackson Affiliation: Jun. 15, 2026 I retired from the federal government a few years ago. I am a licensed pharmacist who worked for over 33 years in a VA hospital pharmacy. I saved 14 percent of my paycheck after the Bush housing crashb& put in into the federal government Thrift savings plan- Into stocks. I did without so I wouldn't end up old and poor. What happens to the stock market is important to me. Stop the SEC from letting them not report anything for 6 months. It's wrong. I'm Helen Jackson from Maryland. Still have stock and still work part time. I'll be 70 in November. Stop screwing over regular people and letting the rich get richer. Greedy jerks. Everything sucks with trump and the Republicans in power. Little fact you may have forgotten: trump is not your boss!

Henry Crutcher — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Henry Crutcher Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I sell a product that allows investors to make sense of the data, and create their own fundamental strategies for investing. Getting rid of the quarterly data would seriously harm my business, and the investors who use it for investing. It would make the markets worse.

Henry Jacobowitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Henry Jacobowitz Affiliation: Jun. 15, 2026 No hidden / delayed reporting.

Sent from my iPad

Henry Wasowicz — Jun 15, 2026
Subject: S7-2026-15 From: Henry Wasowicz Affiliation: Jun. 15, 2026 There is too much corruption on Wall Street now. Semi-annual reporting will only increase the chance of fraud. Maybe we should go with monthly reporting instead.

Herman Dreier — Jun 15, 2026
Subject: S7-2026-15 From: Herman Dreier Affiliation: Jun. 15, 2026 Quarterly Reporting is necessary for shareholders, stockholders, and employees to actually know what the company is doing, what it has accomplished, what it plans to do, and what are the risks. It holds management accountable to the those who own the company and those whose income and security are dependent on the company. Herman Dreier Former CEO & CFO Tucson, Arizona

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Heywood Sloane — Jun 15, 2026
Subject: S7-2026-15 Comment From: Heywood Sloane Affiliation: Jun. 15, 2026 More transparency is good, less is evil. Full stop. Instead require them to file monthly reports when they are generated for the CEO. Instead require them to release the results of Board agendas and actions as they are produced internally. Instead provides real and timely transparency for any and all potential investors. What's good for th goose (insider) is good for the gander (public).

Hilda Spell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Hilda Spell Affiliation: Jun. 15, 2026 Just another way to cheat Americans. Keep it above board!

Sent from my iPhone

Himanshu Jeetah — Jun 15, 2026
Subject: S7-2026-15 Comment From: Himanshu Jeetah Affiliation: Jun. 15, 2026 Himanshu Jeetah, Director IT. We need more tranperency from companies. We saw companies like Enron ruin tax payers and this will pale Enron on the ruining of financial health

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hiptub2 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: hiptub2 Affiliation: Jun. 15, 2026 6-15-26

Greetings.
It makes little sense to hamstring those in the markets from responding.
A regular reporting, like that which exists, is best.
I am a teacher on the cusp of retirement and cannot afford yo lose savings...not a single penny.
I have a disabled son, I am still paying off my condo, I have medical issues, and all of this requires me to be on top of the market, and those who manage my monies.
I live in one of the most expensive locals in the country - Palm Beach County. My salary is not in line with the economics of the area. We are paid some of the lowest wages (Florida teachers) of those fellow teachers in other states.
Therefore, my savings is paramount. Please keep the highly effective method of quarterly reporting currently used.

Sincerely and with great concern,

Brenda J. Breckon

Sent from my Galaxy

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holland mcmullen — Jun 15, 2026
Subject: S7-2026-15 Comment From: holland mcmullen Affiliation: Jun. 15, 2026 As it is your funds they are dealing with..it is crucial to be at the front of any upcoming issues. Frequent reporting is necessary for that.

Holly A. Eisenhardt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Holly A. Eisenhardt Affiliation: Jun. 15, 2026 Keep our stock market popular for investors around the world. No one honest wants biannual reporting.

Yahoo Mail: Search, Organize, Conquer

Holly Davisson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Holly Davisson Affiliation: Jun. 15, 2026 Hollis Davisson, retired.I think that quarterly reporting should remain the law. Because in business there are many many ways to fail, quarterly reporting can keep Business owner apprised without a doubt, the health of his business. It’s just such a better way to do things.. I managed a record store for 5 years.

Sent from my iPhone

Holly M. Berkowitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Holly M. Berkowitz Affiliation: Jun. 15, 2026 No more room for fraud in U.S.

Holly McElhatton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Holly McElhatton Affiliation: Jun. 15, 2026 We need to continue to have wall street reporting quarterly. Changing the status quo will limit transparency and could make fraud harder to spot.

Thank you. Holly McElhatton, MA

Holly Taylor — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Holly Taylor Affiliation: Jun. 15, 2026 1. Controlled Thermal Resources Holdings Inc. Attn: Office of the Chief Executive Officer & General Counsel
124 West 9th Street, Suite 101
Imperial, CA 92251
2. Plum Acquisition Corp. IV Attn: Board of Directors & SEC Compliance Officer
[Insert Plum IV Corporate Mailing Address if available, or route via CTR Exec Suite]
RE: NOTICE OF UN-FORECLOSED, SUPERIOR SUBSURFACE MINERAL AND GEOTHERMAL ESTATE INTEREST; IMPENDING CLOUD ON TITLE; AND MANDATED MATERIAL LIABILITY DISCLOSURE FOR FORTHCOMING FORM S-4 REGISTRATION STATEMENT (HELL'S KITCHEN PROJECT, SALTON SEA KNOWN GEOTHERMAL RESOURCE AREA, IMPERIAL COUNTY, CA)
LADIES AND GENTLEMEN:
Please be advised that the undersigned serves as the lawful, sovereign Successor-in-Interest, Trustee, and Heir to the court-ordered Olive B. Phillips Trust (established via final decree of the California Superior Court, Probate Division), and the residual hereditary real property assets of the M. Penn Phillips Company and Salton Riviera, Inc.
This letter serves as Formal Executive Notice that an internal forensic title audit and historical deed verification have identified a direct, structural intersection between the active geothermal brine well fields, planned Direct Lithium Extraction (DLE) footprints, and unitization blocks of your flagship Hell's Kitchen Project and the un-defaulted, superior subsurface mineral and geothermal rights legally held by my family's trust.
I. THE LEGAL BASIS OF THE TITLE SUPERIORITY
The Olive B. Phillips Trust holds certified, court-ordered, un-defaulted title to the subsurface estate within the project coordinates based upon the following unbroken chain of real property law:
1. Explicit Severance and Mineral Reservation: On the master deeds executing the original "Salton Riviera" layouts in Imperial County, California, the master development entity systematically severed and reserved 100% of all oil, gas, mineral, and geothermal rights to the parent corporate apex and its family successions.
2. Hereditary Trust Insulation: Following formal probate court administration, these specific, severed subsurface mineral estates were judicially ordered into the secure, asset-insulated vault of the Olive B. Phillips Trust.
3. The Surface Default Defect: Under established California Real Property and Revenue & Taxation codes, a county tax deed issued over a defaulted surface parcel only transfers what the defaulting surface taxpayer actually owned. Because the underlying minerals were cleanly severed decades prior and held by a court-ordered testamentary trust, the subsurface rights were never part of the surface tax rolls, were never in default, and have never been foreclosed upon. Any county tax auctions of surface lots in Map Books 007, 008, and 009 transferred nothing but the superficial desert crust.
II. FEDERAL SECURITIES AND SEC COMPLIANCE MANDATES
I note that on March 9, 2026, Controlled Thermal Resources ("CTR") and Plum Acquisition Corp. IV ("Plum IV") announced a definitive business combination agreement valued at an estimated $4.7 billion pro forma enterprise value, intending to list on the Nasdaq under the ticker symbol "CTRH". I further note that under Amendment No. 1 to the Business Combination Agreement executed on May 15, 2026, CTR's audited financial statements are due today, June 15, 2026, directly preceding the compilation of your joint proxy statement/prospectus on Form S-4.
Pursuant to the Securities Act of 1933, the Securities Exchange Act of 1934, and SEC Regulation S-K mandates, your entities are under an absolute, non-discretionary obligation to disclose all Material Liabilities and Substantive Clouds on Title that threaten the core asset pool or resource forecasts of the pre-IPO entity.

The existence of a certified, supreme, court-ordered testamentary trust holding title to the subterranean brines you intend to extract constitutes a prime material liability. Failure to append this title dispute to your forthcoming Form S-4 filing will expose the post-merger entity to immediate regulatory scrutiny and substantial federal disclosure non-compliance penalties.

III. FORMAL DEMANDS FOR DISCLOSURE AND ACCOUNTING

As a Pro Se claimant holding the certified physical keys to this estate, I prefer to avoid unnecessary litigation that would disrupt the timeline of your Nasdaq combination. However, to protect the assets of the Trust, I hereby demand the following actions within fourteen (14) business days of receipt of this notice:

1. Brine and Wellhead Grid Disclosure: Delivery of an operational map and engineering log outlining the exact depth, perforation intervals, and coordinates of all active, pilot, or planned production and injection wells operating within Townships and Ranges matching the Olive Trust boundary.
2. Royalty Escrow Accounting: A comprehensive accounting of all mineral royalty percentages, brine extraction credits, or land-use offsets that have been diverted to "Unknown Owner" corporate suspense accounts or escrow holdings due to the historical corporate status of the master developers.
3. Standstill and Review Conference: A direct scheduling of a title alignment conference between your chief corporate title counsel and myself to review the certified probate documents and establish a path toward a mutually beneficial Subsurface Lease and Mineral Royalty Agreement.

IV. CONCLUSION

I stand ready to provide high-quality copies of the certified court records, probate decrees, and historical deeds verifying the trust's superior position upon formal engagement from your executive legal team.

If your corporate counsel fails to acknowledge receipt and open an administrative review file within the fourteen (14) day window, I will proceed with direct public filing options—including filing a formal Notice of Severed Mineral Interest in the public land records of Imperial County and submitting a formal TCR Risk Alert to the SEC's Division of Corporation Finance to ensure public investors are protected.

Sincerely,

Holly Christine Brady Taylor
Sovereign Successor Trustee,
Penn P Thayer Trust
The Olive B. Phillips Trust

Homero Ganza — Jun 15, 2026

Subject: My view on Rule S7-2026-15 From: Homero Ganza Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

As a retail investor, I am writing to express my strong opposition to Rule S7-2026-15. Eliminating quarterly financial reporting would severely disadvantage everyday investors like myself.

A six-month gap in information is simply too long in today's fast-moving markets. It creates a dangerous blind spot where financial risks, ballooning debt, or operational failures could hidden for half a year, leaving retail traders to take the hardest hit. Furthermore, cutting back on transparency only opens the door to market manipulation and fraud, eroding public trust in a fair trading environment.

While corporate insiders and large institutional firms will always find ways to access timely data, retail investors rely heavily on public quarterly filings to level the playing field. Please do not strip away the vital transparency we need to make informed, safe investment decisions.

Thank you for considering my feedback.

Hope Hibler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Hope Hibler Affiliation: Jun. 15, 2026 Deregulating companies in any way is a TERRIBLE IDEA. If the companies don't have anything to hide, they should be willing to do quarterly. Deregulation or lack of regulation is how the 1929 collapse happened. You know who didn't feel the crushing blow of that crash, the ultra rich. They just waited for the cheap land and low stock prices. My name is Hope Hibler and I teach American History that is why this matters. PROTECT MY ASSETS from the utra rich.

Hope Sloan — Jun 15, 2026
Subject: S7-2026-15 From: Hope Sloan Affiliation: Jun. 15, 2026 It is imperative that all people and businesses be held accountable for their actions. Things have gotten to out of hand it needs to stop. Rein them in.

Howard Whipple — Jun 15, 2026
Subject: S7-2026-15 From: Howard Whipple Affiliation: Jun. 15, 2026 Six months is too long. There is nothing - zero - about changing the current reporting requirement from three months to six that benefits me, the investor.

Yahoo Mail: Search, Organize, Conquer

Howard Wielhouwer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Howard Wielhouwer Affiliation: Jun. 15, 2026 Hell no! No accountability! The TRUMP TRUTH just one more brick pulled out of the foundation of America. Please wake up everybody stop giving into this demigod.!

Sent from my iPhone

Howard Wielhouwer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Howard Wielhouwer Affiliation: Jun. 15, 2026 This is a big mistake. People already don’t trust big money. It’s all a big scam. One day all of that money is gonna be GONE!!
The whole countries can be set up for corporations and wealthy people to steal from us and get away with it. Guess what you’re not getting your money back at the store anymore I’ll give you your money but it’ll be worth half as much. That’s why they devaluing the dollar.

Sent from my iPhone

Hoyt Mcguyer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Hoyt Mcguyer Affiliation: Jun. 15, 2026 Allowing them to hide what they are doing invites even more and complex thievery from the government. This benefits only

those who do not need the benefit.

Hubert Ray — Jun 15, 2026
Subject: S7-2026-15 From: Hubert Ray Affiliation: Jun. 15, 2026 Hubert Ray, retired firefighter/ Paramedic residing in Fort Washington,MD is concerned that more corruption will ensue with changes in reporting regulations. The trump administration has clearly demonstrated that rich and wealthy people and corporations should not bear the same responsibilities as the masses in the US. Consequently, more graft, corruption and theft from the tax base. No to changing the regulations to accommodate the rich and powerful and further increasing the burden on everyday individuals. 👎🏿

Sent from my iPhone

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hugh firstchoicesigns.net — Jun 15, 2026
Subject: S7-2026-15 From: hugh firstchoicesigns.net Affiliation: Jun. 15, 2026 Don't make it easier for people and corporations to cheat the system. CONTINUE QUARTERLY REPORTING!
Do what is good for the ordinary people, not the wealthy few.
Hugh Ashcraft
Charlotte, NC

Hugh Robertson — Jun 15, 2026
Subject: S7-2026-15 From: Hugh Robertson Affiliation: Jun. 15, 2026 Quarterly reporting is vital to retail investors who have no inside track to evaluate securities performance. Please keep it. Hugh Robertson retired Lafayette Louisiana

Stay alert!

Hunneman — Jun 15, 2026
Subject: S7-2026-15 From: Hunneman Affiliation: Jun. 15, 2026 To the SEC:

Between lawyers, banks, insurance companies, brokers, and crypto nonsense, the average person doesn't stand a chance of getting a fair shake.

Quarterly reporting may—just may—give someone who's expert enough to know what they're looking for, a fighting chance of keeping the big money folks from taking advantage and getting away with it for 6 months instead of 3.

And since such filings are literally a matter of keystrokes today, there is ZERO reason these companies should need to file only half as many.

Sincerely,
Pauline S. Hunneman
South Freeport, ME 04032

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hyc — Jun 15, 2026
Subject: Comment on S7-2026-15 From: hyc Affiliation: Jun. 15, 2026 I prefer seeing the numbers quarterly. Please don’t change that

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I K — Jun 15, 2026
Subject: S7-2026-15 Comment From: I K Affiliation: Jun. 15, 2026 Name: crystal darnell
Job: physician
Stop making the rich richer at the expense of ordinary people. We don't need more Elon Musks.

I lived before the Fall — Jun 15, 2026
Subject: S7-2026-15 Comment From: I lived before the Fall Affiliation: Jun. 15, 2026 In the stock market information on how a company is doing is incredibly important. Transparency in needed. The more information, the better. Millions of people have their retirement and life savings in the stock market. Biannual reporting was tried in the past and the markets growth slowed down.

Ian Hunt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ian Hunt Affiliation: Jun. 15, 2026 Quarterly reporting is necessary for transparency, and for keeping one's finger on the pulse of an industry. A public company should not report less frequently than that.

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Ian Hunt
ianhunt@fastmail.fm

Ian Rohwer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ian Rohwer I have been trading and managing private family wealth for more than 15 yrs. Allowing companies to report only two times a year will increase speculative trade and make necessary financial information less transparent. It is not good for the overall market and will only increase insider trading events. The reporting period is already one quarter behind. If any publicly owned company cannot produce this information within that time frame, maybe they should consider going private. Being a publicly traded company comes with responsibilities and obligations to the PUBLIC.

Ian Sandler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ian Sandler Affiliation: Jun. 15, 2026 why change what is working? i want to know who benefits. presumably the poorly run companies whose lies take longer to discover. so who is pushing for this change? i'd like to see this list so i can short their stocks

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Ian Solomon — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Ian Solomon Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This change is unacceptable. It is yet another change that benefits the ultra wealthy and further provides opportunity for them to steal wealth from every day Americans by keeping them in the dark while they continue to act on insider information.

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inasilentway — Jun 15, 2026
Subject: S7-2026-15 Comment From: inasilentway Affiliation: Jun. 15, 2026 Don't keep me in the dark about the investments in my IRA!

Indiana Jack — Jun 15, 2026
Subject: S7-2026-15 Comment From: Indiana Jack Affiliation: Jun. 15, 2026 Just say NO

Individual Informed retiree — Jun 15, 2026
Subject: File No. S7-2026-15 From: Individual I am retired, and I have saved my entire work life for retirement. I can not afford your proposal to move to semi annual reporting to investors. KEEP REPORTING QUARTERLY! History shows that during the years between the 1950's to 1970, the only time when the market went to semi-annual reporting, the stock market performed much worse than under quarterly reporting. I want to keep transparency in the market. It enhances investor decision-making, increases market efficiency, and lowers the cost of capital. When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark, and everyday investors like me can't afford to lose a third of what took me a lifetime to save.

Individual None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Individual Although the proposed rule would reduce the reporting burden on companies, it is a bad rule change. It allows companies to keep adverse information that investors and prospective investors should ha access to hidden from the public. Don't change the reporting g period from quarterly to semi-annual.

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indria wimberly — Jun 15, 2026
Subject: S7-2026-15 Comment From: indria wimberly Affiliation: Jun. 15, 2026 I would like to keep quarterly statements! This keeps the public up to date with what's going on with their monies. This is very important.

Indria Belgrave

Inge von Roos — Jun 15, 2026

Subject: S7-2026-15 Comment From: Inge von Roos Affiliation: Jun. 15, 2026 If this goes through I will sell all my stock in American companies. I will only invest in foreign companies. I'm sure many investors will follow suit.
Ingetraud von Roos

Ingrid Henderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ingrid Henderson Affiliation: Jun. 15, 2026 Just no stop

Sent from my iPhone

Ingrid Henderson — Jun 15, 2026
Subject: S7-2026-15 From: Ingrid Henderson Affiliation: Jun. 15, 2026 Stop doing trumps bidding they are all **** grifters

Sent from my iPhone

Ingrid Hudson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ingrid Hudson Affiliation: Jun. 15, 2026 S7-2026-15 Would be a disaster for everyone especially a semi retired household like ours. We don't have years in the working world left to recover losses in our investment savings that keeping the public in the dark 6 months at a time would cause. Don't drag the US back to the 1950's. Keep Quarterly Reporting!
Ingrid Hudson (retired school admissions advisor)

Sent from my iPhone

Ingrid Hudson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ingrid Hudson Affiliation: Jun. 15, 2026 S7-2026-15 Would be a disaster for everyone especially a semi retired household like ours. We don't have years in the working world left to recover losses in our investment savings that keeping the public in the dark 6 months at a time would cause. Don't drag the US back to the 1950's. Keep Quarterly Reporting!
Ingrid Hudson (retired school admissions advisor) Long Beach CA

Sent from my iPhone

Internet — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Internet Affiliation: Jun. 15, 2026 Do not roll back to twice A year reporting! Quartile is best for me and I need every penny!

Sent from my iPhone

Irene Morrissey — Jun 15, 2026
Subject: S7-2026-15 From: Irene Morrissey Affiliation: Jun. 15, 2026 Time for Wall Street to come clean! They’ve rigged our entire monetary system for far too long. They’ve make money everyday off the backs of the rest of us and we’re putting an end to that! Irene Morrissey.

Sent from my iPad

Irmalinda Desiderio — Jun 15, 2026
Subject: S7-2026-15 Comment From: Irmalinda Desiderio Affiliation: Jun. 15, 2026 The only reason to do away with quarterly reporting is if there is a reason to hide something. Let's keep transparency the focal point here!

Irv Rychlec — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Irv Rychlec Affiliation: Jun. 15, 2026 Irv Rychlec Plainfield Illinois. I am perfectly satisfied with the way the system is now. Do not disturb. Thank you.

Irvin W. F. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Irvin W. F. Affiliation: Jun. 15, 2026 KERP IT AS IS- DO NOT CHANGE THE RULE

Ishwar Seunath — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ishwar Seunath Affiliation: Jun. 15, 2026 My name is Ishwar Seunath-Williams. I do not believe that allowing corporations more freedom to self regulate to disagree is helpful for me as a human being in the workplace. We currently faced way too much uncertainty when it comes to corporations literally holding our lives in their hands. Last month the company I worked for fired 5000 people at the drop off a hat. If regulation like what you all are proposing passes. That means that I can be screwed and abused even more. I do not want to be abused by corporations who take and take and take this needs to not pass.

Ishwar Seunath-Williams

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isobel Kleinman — Jun 15, 2026
Subject: S7-2026-15 Comment From: isobel Kleinman Affiliation: Jun. 15, 2026 Do not cancel quarterly investment reports from being reported.

ISOBEL
718-415-7134 Cell

J Dimisa — Jun 15, 2026

Subject: Comment on S7-2026-15 From: J Dimisa Affiliation: Jun. 15, 2026 Jacquelyn DiMisa. Retired. Brunswick, Maryland. As a retiree, I can't afford to lose my savings.

Maintain reporting as is. Do not make this change.

J F — Jun 15, 2026
Subject: S7-2026-15 Comment From: J F Affiliation: Jun. 15, 2026 Please keep the reporting on a quarterly basis.

J Gonzalez — Jun 15, 2026
Subject: Comment on S7-2026-15 From: J Gonzalez Affiliation: Jun. 15, 2026 Are you quite mad? Remember whose vote you need to stay in power. Stop trying to risk every human being's lives for just a couple to make a fast buck

Juan Gonzalez, Maj, USAF (Sep)

J Hendrickson — Jun 15, 2026
Subject: S7-2026-15 Comment From: J Hendrickson Affiliation: Jun. 15, 2026 The list of bad things that can happen by switching to only 6 month reporting is huge. The list of good things is, well, non-existent. Accounting is all done with computers anyway, so there is no hardship in quarterly reporting. Keep it the way it is, quarterly.

Jeff Hendrickson
460 Foxtrail Circle E
Westerville, OH 43081

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notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.]

J JN — Jun 15, 2026
Subject: Comment on S7-2026-15 From: J JN Affiliation: Jun. 15, 2026 Quarterly reports equal informed investors and accountable corporations and money managers. With semi-annual reports, the stock market earnings and loss swings would become too dramatic and dissuade smaller investors from participating for fear of losing BIG. Do we really want to encourage people to hide their money in mattresses or in holes in their backyard again in order to keep it safe? Make choices that promote participation from as many people as possible. America works hard and everyone should be encouraged to share in the rewards of that through investment.
Jarucia Jaycox N., Educator, Everett, WA

J Manuel Ocasio — Jun 15, 2026
Subject: Comment on S7-2026-15 From: J Manuel Ocasio Affiliation: Jun. 15, 2026 Dear regulatory staff:

With the support of Artificial Intelligence and sophisticated yet affordable enterprise resource planning systems, there is no reason why publicly traded companies would be over-burdened by quarterly reporting of their financial affairs.

In fact, there are no longer the barriers or costs associated with reporting that existed when the original requirement went into effect in the 60s, when lack of technology made it particularly onerous for large, multinational organizations to meet their quarterly reporting obligations.

The change opens up the possibility that insiders will act with impunity in self dealing, as nefarious actors would have six months to execute complex self-enrichment deals at the expense of shareholders, hide material issues, or worse.

For the aforementioned reasons, I vehemently oppose changing the quarterly reporting requirements to semi annual reporting.

Sincerely,

J. Manuel Ocasio
Healthcare Executive
Phoenix, Arizona

Sent from my iPhone

J Penrod — Jun 15, 2026
Subject: File No. S7-2026-15 From: J Penrod I am against the change from quarterly to semi annual reporting. Ive worked way to hard for way to many years to be denied access to knowing what's happening with my money. Non disclosure for extended periods of time leaves too much room for error, etc. Leave reporting at quarterly.

J W — Jun 15, 2026
Subject: S7-2026-15 Comment From: J W Affiliation: Jun. 15, 2026 The move to suspend quarterly reporting is a brazenly corrupt attempt to legalize insider trading. It will increase fraud and directly harm retail investors.

Do not do this.

Jed Wheeler
Mendocino, California
https://www.linkedin.com/in/jedwheeler/

J Whetsel — Jun 15, 2026
Subject: S7-2026-15 Comment From: J Whetsel Affiliation: Jun. 15, 2026 My name is Jean Whetsel and I was as a teacher: As a person who doesn't make much but still manages to save and put away for a rainy day, I want to be informed on how my money is doing and that includes information! This is not fair to your customers who work very hard for the money. Stop this!

Sent from my iPhone

J Wing — Jun 15, 2026
Subject: Comment on S7-2026-15 From: J Wing Affiliation: Jun. 15, 2026 As a small investor I am opposed to the proposal to do away with quarterly reporting as it will do more harm than good, especially for investors such as myself who are counting on making money for our post-retirement lives. Sincerely, John Wingfield, Kentucky

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J. B. — Jun 15, 2026
Subject: S7-2026-15 From: J. B. Affiliation: Jun. 15, 2026 Quarterly reporting should remain forever. CEO and CFO personal responsibility should remain forever. Fines, jail, and bonus garnishment should remain forever. Don't ever allow companies or executives to get away with fraud, shady activity, or bad behavior.

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j. utley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: j. utley Affiliation: Jun. 15, 2026 I want required quarterly reporting to continue. I am retired as a Registered Nurse and timely reports re: my investments each quarter are important to me. As a Nurse, I know the value of looking for signs of improvement or decline and making decisions based on those signs. I want the ability to do that in a timely manner with my investments as well.
Janet Utley
St. Louis, MO

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j. wilder — Jun 15, 2026
Subject: S7-2026-15 Comment From: j. wilder Affiliation: Jun. 15, 2026 Keep the quarterly reports

Yahoo Mail: Search, Organize, Conquer

Jacadra Young — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jacadra Young Affiliation: Jun. 15, 2026 Hello,

My name is Jacadra Young, and I am a consultant. I strongly oppose this policy. A policy like this would facilitate increased fraud and pose a significant risk to our retirement savings.

Sincerely,
Jacadra Young
Sent from my iPhone

Jack Alltrade — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jack Alltrade Affiliation: Jun. 15, 2026 Another scam to steal our money and freedom

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Jack Baker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jack Baker Affiliation: Jun. 15, 2026 Reporting must be kept quarterly at a minimum.

Thanks,
Jack Baker

Jack Bowen — Jun 15, 2026
Subject: S7-2026-15 From: Jack Bowen Affiliation: Jun. 15, 2026 What’s the big deal in signing the report as they only sign they don’t get it together. For the pay they get it doesn’t hurt them to sign 4 times a year and would not hurt to do it 12 times a year. Thank you

Sent from my iPhone

Jack Fellabaum — Jun 15, 2026
Subject: S7-2026-15 From: Jack Fellabaum Affiliation: Jun. 15, 2026 There's no reason to change this law other than to give CEO's more access to corruption.

Jack Stanley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jack Stanley Affiliation: Jun. 15, 2026 Keep Reporting quarterly

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Jackie Good — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jackie Good Affiliation: Jun. 15, 2026 Jackie Good, Global Wellness Lead
This is a bad idea for anyone with investments that will eventually lead to retirement or employers helping to manage such investments. Every business manages everything quarter to quarter - having reports from financial institutions is vital.

Jackie Hooper-Hage — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jackie Hooper-Hage Affiliation: Jun. 15, 2026 I'm retired and need to keep track of what my money is doing. Trust in my government openly protecting me as a private citizen is important. Quarterly reporting is important in this time of low confidence in government.

Sent from my iPhone

Jackie Mullen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jackie Mullen Affiliation: Jun. 15, 2026 Jacqueline Mullen, Retired Property Manager, Sun City Florida. We, the people deserve and are entitled to real time information regarding our country's financial position in order to make informed decisions with our own finances. Let's not repeat history. Keep Quarterly Reporting!

Jackie Mullen

Jackie Pate — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jackie Pate Affiliation: Jun. 15, 2026 This information is important to Credit Mgrs. In the businesses who sales product to large stores. Financial Statements arekey information when determining credit limits, the health of a business and gives insight into risks of the business going Bankrupt.

Jackie Pinson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jackie Pinson Affiliation: Jun. 15, 2026 We need quarterly reporting so we can plan & understand the investments, & adjust where necessary. It makes no sense to revert to older methods of reporting. Thank you. Jacqueline Pinson in California

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Jackie Raye — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jackie Raye Affiliation: Jun. 15, 2026 All investors deserve to see reporting quarterly! We are not taking this step back! It is our money too!
Sarah Raye
Sent from my iPhone

Jacob G — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jacob G Affiliation: Jun. 15, 2026 To Whom It May Concern,

I am writing as an individual investor to express my support for maintaining quarterly reporting requirements for publicly traded companies.

As a retail investor, I rely on timely and consistent financial information to make informed investment decisions. Quarterly reporting provides transparency into a company's performance, financial condition, and emerging risks throughout the year. Reducing reporting frequency to semi-annual reports would create longer periods with limited public information, potentially increasing uncertainty and reducing confidence in the markets.

Quarterly reporting also helps ensure that all investors have access to the same information at regular intervals. Without these updates, there may be a greater reliance on informal communications, analyst estimates, and speculation, which could disadvantage smaller investors who do not have access to the same resources as large institutions.

While I understand concerns about the administrative burden placed on companies, I believe the benefits of transparency, accountability, and investor protection outweigh those costs. Public companies have a responsibility to provide investors with regular updates, and quarterly reporting has long been an important part of maintaining fair and efficient capital markets.

I respectfully encourage the SEC to continue requiring quarterly financial reporting for public companies.

Thank you for your consideration.

Sincerely,

Jacob Glazner
Individual Investor
Metairie, Louisiana

Sent from my iPhone

Jacob Galba-Bright — Jun 15, 2026
Subject: S7-2026-15 From: Jacob Galba-Bright Affiliation: Jun. 15, 2026 Sent from my iPhone

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Jacob Housewright — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Housewright Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am 23 years old, have been investing since I was 16...These new rules don't allow me to quantify the value of a company if they are set. Giving companies blatant black out periods for reporting is not just nor is it ethical. There isn't one investor you have contacted over this and it shows, you may have only gotten ahold of the bankers and that's even more telling who's side you're on. Are you with investors or the businesses people invest in?

Jacob Thomas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jacob Thomas Affiliation: Jun. 15, 2026 No No No! Keep it Quarterly!! Protect People not Corporations and Billionaires!

Sent from my iPhone

Jacqueline Gonzalez Mahr — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jacqueline Gonzalez Mahr Affiliation: Jun. 15, 2026 The only two things wealthy cheats feared was the IRS and the SEC. Now they’re on the inside. This is all kinds of wrong and they know it. Wake up America. It’s time to take our country back.

Sent from my iPad

Jacqueline howson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jacqueline howson Affiliation: Jun. 15, 2026 This is unacceptable. We need this reporting to keep our investments safe. It impacts the small investor unduly and favors corporate interests.

Sent from my iPhone

Jacquelyn Smith — Jun 15, 2026
Subject: S7-2026-15 From: Jacquelyn Smith Affiliation: Jun. 15, 2026 4 times a year and keep it that way.

Sent from my iPhone

Jae Coleman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jae Coleman Affiliation: Jun. 15, 2026 No. The cost benefit of this change is not in investor’s favor
J. Coleman
Portland, OR

Get Outlook for iOS

Jaima Roberts — Jun 15, 2026
Subject: S7-2026-15 From: Jaima Roberts Affiliation: Jun. 15, 2026 This was put in place to protect consumers from another Enron. It needs to stay in place not be reduced by half! Quarterly Reporting is what should continue to be required.
I was a victim of the Enron scandal - it should not be allowed to happen again!

Jaima Roberts
Better Homes & Gardens,
Reliance Partners
BRE# 01152028

"I have not verified any of the information contained in those documents that were prepared by other people."

Sent from my iPhone

Jakob Fisher — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jakob Fisher Affiliation: Jun. 15, 2026 If you keep robbing the common folk, who will keep your machines running?

Jamee Bateau — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jamee Bateau Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Don't allow public companies to hide vital information from us. The SEC is supposed to be protecting the public not doing things outside the public interest. You're supposed to protect people not corporations.

James Ahn The Motley Fool community — Jun 15, 2026
Subject: File No. S7-2026-15 From: James Ahn SEC, I believe it's important to keep quarterly reports. I know it's a burden to companies to report quarterly, but the cadence is set and it hasn't prevent or hindered companies from meeting targets. If anything, it ensures that there is the highest, gold standard level of scrutiny and accountability. If a company wants to commit fraud, they're going to do it. But quarterly reports aren't there to prevent fraud, but to keep individual investors properly informed on how a business is performing and track metrics, both short and long. There risk to

benefit ratio by changing quarterly to bi-annually skews unforgivably towards obscurity. We need to keep quarterly reports.

James B — Jun 15, 2026
Subject: S7-2026-15 Comment From: James B Affiliation: Jun. 15, 2026 Don’t change what already works. This change is unnecessary and will not benefit the individual investor. Leave good enough alone.

James Baxter

Sent from my iPad

James Barker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James Barker Affiliation: Jun. 15, 2026 Transparency is important for any financial dealings. Semi-annual reporting is not good for the American people.

James L. Barker
702-269-8179 c
JLBarker552@gmail.com

James Bowers — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Bowers Affiliation: Jun. 15, 2026 No change that serves to mask activity should be allowed.

Get Outlook for iOS

James Christopher — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James Christopher Affiliation: Jun. 15, 2026 Do not go to semi annual reporting. !!!!

Sent from my iPhone

James Curry — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Curry Affiliation: Jun. 15, 2026 I am James Curry, a Park Ranger from New Jersey. I think that it's important that the masses have as much oversight and knowledge as we can over the goings on of the government and huge companies in the stock

market that effect the economy for everyone. Honestly we should move it to monthly or weekly reports instead of taking them away.

James Ebersold — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Ebersold Affiliation: Jun. 15, 2026 It's important that publicly traded companies of all sizes submit reports quarterly. The public should not be kept in the dark for up to 6 months about things going on inside companies that may affect their earnings and the interests of stockholderers. Much of my money is tied up in these companies and therefore a lot of my financial future so this does matter to me.

With current technology generating these reports should be easier than ever and do not put an unreasonable burden on corporations. Leave the reporting intervals as they are today.

James Ebersold - New York

James Frost — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Frost Affiliation: Jun. 15, 2026 Going to 6-month reporting will only allow insiders to ‘cash out’ before regular shareholders are aware of an issue.

James Glenn — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Glenn Affiliation: Jun. 15, 2026 Keep it as it is with transparency. gjwilson1956@gmail.com

Sent from my iPad

James Halleron — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Halleron Affiliation: Jun. 15, 2026 This new ruling would allow companies to pad or hide their profits making it nearly impossible for the small investor to research credible companies or finding out their stock prices therefore covering up any illegal activities. James Halleron (Retired)

James Huschka — Jun 15, 2026
Subject: File No. S7-2026-15 From: James Huschka Vanessa A. Countryman Secretary U.S. Securities and Exchange Commission 100 F Street NE Washington, D.C. 20549-1090 Re: File No. S7-2026-15 — Semiannual Reporting (Proposed Rule) Dear Ms. Countryman, I write to oppose the Commission’s proposed rule permitting companies to substitute semiannual reports on Form 10-S for quarterly Form 10-Q filings. The proposal would materially weaken the timely oversight that investors and markets rely upon and is therefore not in the public interest. Investor and market evidence. A broad survey of professional investors finds strong support for retaining mandatory quarterly reporting and significant concern that reduced frequency would increase information

asymmetries and impair market efficiency. The SEC’s own Investor Advisory Committee concluded that eliminating the quarterly mandate would deprive markets of timely material information and undermine informed investment decisions. SEC . gov Academic and empirical findings. Cross-market research comparing U.S. quarterly reporters with European semiannual reporters shows that more frequent reporting accelerates information diffusion and supports faster price normalization after earnings announcements. Research on disclosure and liquidity demonstrates that increased disclosure frequency and voluntary timely disclosure improve liquidity and firm value, indicating that more frequent mandated reporting supports lower cost of capital. National Bureau of Economic Research Oversight and fraud detection risks. Empirical work on enforcement and whistleblower programs shows that robust oversight mechanisms deter financial reporting violations and that weakening routine reporting cadence could reduce the timeliness of detection and remediation of misstatements. Policy recommendation. If the Commission seeks flexibility, any semiannual option should be narrowly tailored and conditional on demonstrable, ongoing investor protections including enhanced real-time disclosure requirements, stricter audit committee and internal control standards, and limits to eligibility for issuers with recent restatements or control deficiencies. The default should remain mandatory quarterly reporting. Thank you for considering these comments. I urge the Commission to prioritize investor protection and market integrity by preserving the quarterly reporting requirement or by adopting only a tightly constrained alternative that preserves timely oversight. Sincerely, Dr, James L Huschka Ed. D. (Minneapolis, MN)

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james johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: james johnson Affiliation: Jun. 15, 2026 Do not allow the corrupt Wallstreet have another blank check, at expense of working class. Let's see what happens if you get your way. Back folks in a corner, don't be surprised with what they do next! Mangioni!

James Key — Jun 15, 2026
Subject: S7-2026-15 From: James Key Affiliation: Jun. 15, 2026 We need the quarterly checks and balances to protect retirement and investments. It’s easier to vote and invest if you know what is going on. More accountability is needed not less. Michael Key, retired State of Alabama.

Sent from my iPhone

James Kilmer — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Kilmer Affiliation: Jun. 15, 2026 If anything, I'd think that longer periods of record keeping would be more difficult to manage than shorter periods. More regular submissions keep investors and shareholders informed, bring problems to light more quickly, and solutions more readily available. There's not a person, working or retired, who doesn't have to account for himself regularly, and the history of bailouts by taxpayers makes me feel like monthly rather than quarterly would be the way to go. James Kilmer, retired.

James Kirklin James Kirklin — Jun 15, 2026
Subject: File No. S7-2026-15 From: James Kirklin Just wanted to say that we need more transparency rather than less. Quarterly reports are already a dread to look through, for those that actually look, and in our information age, being mostly paperless, I would prefer just an up to date

site I can read. The main thing that worries me is less overwatch because unfortunately even Martha Stewart tried to get over. Don't believe someone won't take advantage of this change.

James Kurth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James Kurth Affiliation: Jun. 15, 2026 Good morning,
I'm see

I am sending you my opinion about changing the reporting frequency, as is represented in S7-2026-15.
I think with the rate at which data and markets move these days, quarterly reporting is a minimum timeline for reporting. I'd like to see it more frequently. Transparency is essential for investor confidence, more is better. Investor confidence is essential for strong markets, and I'm not long off of retirement age. I'd hate for my retirement account to take any substantial hits at this point.
Please take a good hard look at the history of the required quarterly reporting and remember, if companies are allowed to cut corners on compliance, they will. And then the SEC won't know about it for 6 months instead of 3.

I'm not in favor of the rule change.

Respectfully,

James Kurth

Sent from Gmail Mobile

James Malone — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Malone Affiliation: Jun. 15, 2026 Must Keep it for transparency and accountability

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James McNally — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: James McNally Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I think the proposed rule changes would be an absolute disservice to the average individual investor. I also think that it would only add to the perceived notion of people in congress using insider information to make investments that make them extremely rich on a congressman's or senators' salary.
Please reconsider this rule change.
Sincerely,
James McNally

James Myers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James Myers Affiliation: Jun. 15, 2026 Do not I say do not do this to the American people. Why of all things that needs fixing are you changing something that is working well.

Jim Myers

James R.W. Hiatt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James R.W. Hiatt Affiliation: Jun. 15, 2026 James Hiatt
Director, Writer, First AD
Los Angeles,CA

Corporations must be transparent and report their profits and earnings, accurately, and frequently for the health and welfare of our entire economic system. Information is what allows investors to make informed decisions, and gives us all a shot at the quickly eroding and desiccating American Dream. Stop the steal of our Economy.

James RW Hiatt
859.940.0547
jamesr.w.hiatt@gmail.com

Designed in Dreams, Created by Will

James Schultz — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Schultz Affiliation: Jun. 15, 2026 I need to have information about the the companies I invest in every quarter, or I will have to invest in foreign companies that do report quarterly.

Sent from my iPhone

James Schumacher — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Schumacher Affiliation: Jun. 15, 2026 Allowing companies to hide their reports can lead to inside trading and make it more difficult for investors to access their opinions. Do not allow this to happen.
James Schumacher
Cdl A truck driver.

Sent from my T-Mobile 5G Device
Get Outlook for Android

James Sweet — Jun 15, 2026
Subject: S7-2026-15 Comment From: James Sweet Affiliation: Jun. 15, 2026 Companies havetoo mich power as it; more room for corruption,and less accountability. Kt tryly is becoming the haves tyranianizing the have nots.

James Tharp — Jun 15, 2026
Subject: Comment on S7-2026-15 From: James Tharp Affiliation: Jun. 15, 2026 KEEP QUARTERLY

Jamie Compaan Fitzhugh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jamie Compaan Fitzhugh Affiliation: Jun. 15, 2026 Yearly is not enough, you need at least every 6 months. Yearly allows too much fraud.

Jamie Lynn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jamie Lynn Affiliation: Jun. 15, 2026 WHAT ARE YOU DOING THIS IS BULL ****

Have a great day! Jamie

Jamie Smith — Jun 15, 2026
Subject: S7-2026-15 From: Jamie Smith Affiliation: Jun. 15, 2026 My name is Jamie Dwyer I'm a woman of many titles and talents. Why this is impirtant is accountability and responsibility. This system a long with other systems are required to be held at a standard.with the way the current economy is times are proving that what is leading us can no longer be trusted on its own, as past situations have proven. So to keep this honest and fair and forthright it must be quarterly. The more time they have inbetween the less likely they are going to be to do the correct things. Money power and status gave a way of clouding beings judgment and character. To me it keeps them more apt to being honorable in actions and in buisness. Thank you for your time and recognition. May you all decide with just ness.

Sent from the Original Me

Jamy Klein — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jamy Klein Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Reta lol investors rely on quarterly earnings information to accurately assess stocks. If you take away quartet reporting only insiders will have access to information, it would blind average insividual.investors.

Jan Barlow — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Jan Barlow Affiliation: Jun. 15, 2026 Please don’t let Washington keep turning back the clock to protect their corruption! Transparency is important!

Sent from my iPhone

Jan Chinn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jan Chinn Affiliation: Jun. 15, 2026 I am investing in many companies that report their financial condition to me quarterly. That is exactly the way it should be so I can continue to make the best decisions about where my hard earned money should go!

Jan Chinn, RN, BSN, ANLC

Jan Rayfield — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jan Rayfield Affiliation: Jun. 15, 2026 Leave us and our savings alone, they did not earn a penny of my money

Sent from my iPad

Jan Tarter — Jun 15, 2026
Subject: S7-2026-15 From: Jan Tarter Affiliation: Jun. 15, 2026 Keeping it quarterly, helps keep us informed and them.from hiding poor decisions and dishonesty. We should have up to date access about the to information on the investments WE OWN.

Jan Worthan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jan Worthan Affiliation: Jun. 15, 2026 Please keep the quarterly reports. This report allows for transparency if investments and better timing of our transactions.
J Worthan

Sent from my iPhone

JAN wranglrjan — Jun 15, 2026
Subject: S7-2026-15 Comment From: JAN wranglrjan Affiliation: Jun. 15, 2026 Absolutely should not be done, for many reasons:
I rely on quarterly info to make informed decisions-- longer gaps will cripple that process and create an unfair advantage for corporate insiders.

Global trends, or "Everyone else is doing it", is a superficial reason at best. The intelligent thought process should be "How well is it working elsewhere?" Digging deeper shows an increased likelihood of long-term corporate fraud, hardly a good reason to proceed.

Offering this as "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the actual savings to companies don't offset the long-term costs to me and the impact on my retirement savings.

Janice Cicchetti, retired

Integrity means doing the right thing even when it's not convenient"
-Chesley "Sully" Sullenberger III

Sent from my Verizon, Samsung Galaxy smartphone

Jane Burton — Jun 15, 2026
Subject: S7-2026-15 From: Jane Burton Affiliation: Jun. 15, 2026 Keep accountability strong. Definitely not the time to roll back hard earned safeguards.

Sent from my iPhone

Jane Culley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jane Culley Affiliation: Jun. 15, 2026 Nope.
Keep the quarterly reports. That’s every three months!! What would you do with your extra time? Vacation?! Earn your salary!

Sent from my iPhone

Jane Duffy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jane Duffy Affiliation: Jun. 15, 2026 Quarterly reporting is more accurate and leaves less room for unreported losses until too late to adjust. I am retired and can ill afford to lose any of my money. Jane Duffy, retired, Ohio

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jane gibbs — Jun 15, 2026
Subject: S7-2026-15 Comment From: jane gibbs Affiliation: Jun. 15, 2026 Stop

Sent from my iPhone

JANE GRANT — Jun 15, 2026
Subject: S7-2026-15 Comment From: JANE GRANT Affiliation: Jun. 15, 2026 We must have complete transparency within the United States. There should be absolutely no hiding anything from

the American people. Companies are doing the bookkeeping so there’s absolutely no reason that they are not releasing this information quarterly. This sure seems like a way to scan the American people and put our country in jeopardy from a financial crisis. Please keep financial disclosures to the public quarterly and do not change it to every six months.

Jane Grant

Jane Gregerson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jane Gregerson Affiliation: Jun. 15, 2026 The delay in reporting leaves investors in the dark as to what is really happening. Quarterly reporting is necessary for transparency. Trump promised transparency.

Jane Gregerson

Jane Kidd — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jane Kidd Affiliation: Jun. 15, 2026 We must have quarterly reporting!

Sent from my iPhone

Jane McKenzie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jane McKenzie Affiliation: Jun. 15, 2026 People need to see what's going on with their money on a quarterly basis! There is more chance that fraud could occur during a lapse of unreportings as in the May 15 stock market transfer.

Jane Turk — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jane Turk Affiliation: Jun. 15, 2026 The SEC has already looked the other way on thousands of insider trading deals. Please do not make it easier for small investors like me to be cheated.

Jane Weigle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jane Weigle Affiliation: Jun. 15, 2026 Keep and maintain quarterly SEC reporting at all costs. It tells us what is happening in the markets, in the world, to our savings, to the current status of our current administration. It impacts all of us and information is vital for the future of our country.
Richard and Jane Weigle, retired, Longmont, Colorado.

Jane Weigle

Jane Wolfe — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Jane Wolfe Affiliation: Jun. 15, 2026 Absolutely not! Sometimes quarterly is not enough. As a former benefits and comp manager I saw first hand what could happen if you don’t keep an eye on the market changes. And many rely on the quarterly statement to, at the very least, make changes and corrections. I encouraged them to review the accounts monthly. It seems as if the SEC is deliberately trying to make it difficult for the average person to save money for retirement.

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janearly — Jun 15, 2026
Subject: S7-2026-15 Comment From: janearly Affiliation: Jun. 15, 2026 S7 2026 15

Absolutely not! Quarterly reporting needs to remain in place for all publicly traded companies. Business ethics are at an all-time low. S7 2026 15 would be tantamount to asking the proverbial fox to guard the hen house.

Janice Early
Executive Assistant to the CEO

Sent from my Galaxy

Janel ' — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janel ' Affiliation: Jun. 15, 2026 Transperacy is honorable; quartlt reporing is a MUST!
I'm an investor within 10 - 15 years until retirement. I rely on quarterly information to guide my investment decisions. A 6 month period of nondisclosure gives corporations longer gaps create an unfair advantage for insiders. "Optional" doesn't fix the problem because corporation that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to me the investor.

Janel May

Janelle Higgins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janelle Higgins Affiliation: Jun. 15, 2026 Not cool.

Janet — Jun 15, 2026

Subject: S7-2026-15 Quarterly From: Janet Affiliation: Jun. 15, 2026 Dear SEC:

My name is Janet Blair, and I am a resident of Pinehurst, North Carolina. I am writing to formally express my support for maintaining quarterly reporting requirements.

Accountability is essential to preventing market manipulation and protecting the integrity of our financial system. While the current reporting process is not perfect, quarterly reviews provide necessary transparency. Reducing the frequency of these reports would only make it easier to hide expenditures and facilitate unfair advantages for insider traders and the ultra-wealthy.

To prevent further corruption and financial instability, we must ensure rigorous oversight remains in place. I firmly vote in favor of keeping the quarterly reporting standard.

Sincerely,

Janet Blair

Janet Bius — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janet Bius Affiliation: Jun. 15, 2026 Keep the SEC reports quarterly.

Sent from my iPad

Janet Blaylock — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janet Blaylock Affiliation: Jun. 15, 2026 Quarterly reporting is essential to allow holders of shares of stocks or funds, to keep up with performance and policies which might affect the companies involved.
Please do not change these rules.
Janet Blaylock

Janet Buckley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janet Buckley Affiliation: Jun. 15, 2026 Transparency is important in order to invest appropriately.

Sent from my iPhone

Janet Cadmus — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Janet Cadmus Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'm writing to you to say that as a person, born and raised in the United States and as a proud American, who has, until recently, believed that the USA is the land of opportunity. It's becoming very clear that a very small number of men have been (quietly at first) dismantling protections to allow citizens from all walks of life to grow a successful life. It's now boldly evident and flagrant. Greed and privilege are now driving the bus. I've been working for years to slowly build protection for my future

and retirement. Now that we've been forcibly shifted over the years from pensions through work to having our retirement dependent on the stock market, the risk is already so much higher. PLEASE do not remove the basic transparency requirements of quarterly reporting from these companies. It is absolutely disheartening and irresponsible. Please hold corporations to account.

Janet Kresslein — Jun 15, 2026
Subject: File No. S7-2026-15 From: Janet Kresslein As stock holders, we are owners of the company and deserve to be informed of the financial condition/heath of the company. Six months is too long a period of time between reports as a company could have serious and significant changes within that type of period of time.

Janet Lombardo — Jun 15, 2026
Subject: S7-2026-15 From: Janet Lombardo Affiliation: Jun. 15, 2026 If it isn't broken don't fix it.

Janet Madrigal — Jun 15, 2026
Subject: S7-2026-15 From: Janet Madrigal Affiliation: Jun. 15, 2026 Janet Madrigal
Retired and living on investments in Minnesota
Quarterly reporting is important to me to keep my portfolio growing.

Janet Stanwood — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Janet Stanwood Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions. The SEC should not take this vital information away from me.

Jani Blacker — Jun 15, 2026
Subject: S7-2026-15 From: Jani Blacker Affiliation: Jun. 15, 2026 Hold CEOs accountable for their actions by keeping stricter standard reporting!
America needs that!
My
grandchilðren
wil benefit!
Thanks,,
Janice Blackerby
Canyon, TX

Sent via the Samsung Galaxy S26 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Janice Brewer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Janice Brewer Affiliation: Jun. 15, 2026 How much money do you think we can lose before there is a rebellion and the greedy people will not be happy with the results. Why not find ways to increase our retirement funds. We love our children and grandchildren and want to help them have a better start in life. Federal Judge William Roger Mullins and retired Licensed Professional Counselor., Janice Mullins, 2400 Copperfield Ave., Ponca City, Ok. Please think about the Americans you serve and thank you for taking the time to read this plea.

Sent from my iPhone

Janice Darling — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janice Darling Affiliation: Jun. 15, 2026 The public needs to know what and how their money is doing!!!

Janice Hesselink — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Janice Hesselink Affiliation: Jun. 15, 2026 When quarterly reporting works, and changing in 1955 led to poorer outcomes, it seems like a very bad idea to change now. I am retired. My investments are my income, so it is important that they continue to do well. Thank you for your consideration. Janice Hesselink; Wisconsin

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Janice kelly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janice kelly Affiliation: Jun. 15, 2026 We need to be updated every quarter. No closed doors where anything can be done.
I am a retired nurse, Janice kelly.
Our retirement money must be seen quarterly! We worked very hard for our money, and we must follow it.

Sent from my iPad

Janice Morrison — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janice Morrison Affiliation: Jun. 15, 2026 Janice Morrison Retired
This is important to me as I am able to adjust my investments accordingly!

Janice

Janice SolekTefft — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Janice SolekTefft Affiliation: Jun. 15, 2026 HELL NO! We

all work hard and refuse to stand by while the rich undermine our hard earned money to enrich themselves! Say NO TO THIS ENDEAVOR!

Sent from my iPhone

Janie Merendino — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janie Merendino Affiliation: Jun. 15, 2026 Mary Jane Merendino , retired educator - Quarterly reporting matters to me! In order to keep my meager savings I depend on watch dogs overseeing how my money is managed. History has shown 6 month reports allow too much time to pass without the possibility of stop gap measures. Why would anyone who operates above board be bothered by quarterly reporting ? I believe this request for less visibility is backed by those who want to be self serving and underhanded.

Sent from my iPhone

JANIECE LENAMOND — Jun 15, 2026
Subject: S7-2026-15 Comment From: JANIECE LENAMOND Affiliation: Jun. 15, 2026 As an investor it is imperative to have this information to insure both thoughtful decisions and confidence in companies where your money is being used.
Janiece Lenamond
Investor

Janina Cleveland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janina Cleveland Affiliation: Jun. 15, 2026 You have got to be kidding me. Take another tool investors use to judge how their investments are doing. Companies need to be transparent to the public and they start doing that by reporting quarterly as has been done for a long time.

As a retired couple, my wife and I rely on the reporting to see how companies we invest in are doing. Congress should be looking into the congressmen that have been making millions on insider trading with these companies.

JANINE TOOMES — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JANINE TOOMES Affiliation: Jun. 15, 2026 The data supports continuing to report earnings quarterly. As consumers we need timely and accurate information! From my standpoint, I would be less inclined to make investments without it.

Sent from my iPhone

Janis Horton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janis Horton Affiliation: Jun. 15, 2026 All corporations need complete reporting. At least it's an effort against fraud and outright theft of the people.

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janis richards — Jun 15, 2026
Subject: Comment on S7-2026-15 From: janis richards Affiliation: Jun. 15, 2026 This is just another hair brain scheme to try to take more and more from us. If a company is allowed to hide the fact that they are not successful they should be forced to do so. That transparency is the only reason to have an SEC. So maybe they’re actually trying to shut you down and maybe they’ll start firing you people like they have plenty of others. You might want to give that a thought before you go ahead with this

Sent from my iPhone

Janis Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Janis Williams Affiliation: Jun. 15, 2026 I write to ask that reporting be kept quarterly! (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't
fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me. Regards, Janis Williams (Retired, IT Finance), Blaine, WA 97230

Yahoo Mail: Search, Organize, Conquer

Jarrod Barker Senior Analyst — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jarrod Barker Semi-annual reporting very simply reduces transparency and consequently, accountability. This rule offers no benefit to investors.

Jasmine McAuliffe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jasmine McAuliffe Affiliation: Jun. 15, 2026 I think there's something you must be hiding if so interested in looking for excuses to justify withholding the details. Sounds like private investigations might be necessary for starts.

~Jaz McAuliffe

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jasnor — Jun 15, 2026
Subject: S7-2026-15 Comment From: jasnor Affiliation: Jun. 15, 2026 With all of the questions asked about voting these days, why would companies want to have the same faith that we have with our vote? All companies claim to want us to trust them with our money when we purchase a good or service then why would they want to hide their financials that we need to trust them with our trust for our savings.

Sent from my Galaxy

Jason Conrad — Jun 15, 2026
Subject: S7-2026-15 From: Jason Conrad Affiliation: Jun. 15, 2026 Hold CEOs responsible. No more ENRONS.

Jay
Sent from my iPhone

JASON LANG — Jun 15, 2026
Subject: S7-2026-15 Comment From: JASON LANG Affiliation: Jun. 15, 2026 Do NOT do this to us, please. You'll take all the stock trading apps down in one shot. This is horrible for people relying on trading stock for a living (meaning that's where their income comes from, and why democrats want to tax projected earnings. Which could still happen after TRUMP is impeached. This has ZOG written all over it.)

Sent via Jason Lang's iPhone

Jason Mawae — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jason Mawae Affiliation: Jun. 15, 2026 Quarterly disclosure allows shareholders to monitor changes earlier. Without that, larger drops in share price, which could trigger a rush in large sell offs and panic selling would more likely occur with semi annual reports. Not good

Sent from my iPhone

Jason Middlebrooks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jason Middlebrooks Affiliation: Jun. 15, 2026 To Whom it Concerns at the SEC,

I believe that keeping the reporting quarterly continues the transparency investors have come to rely on. Accurate and timely information is important to financial markets so the stocks can be properly priced. Delays in reporting lead to inaccuracies in pricing that will cause significant losses. Twice a year reporting will lead to a market that has violent swings due to late information being provided. Twice a year reporting allows the company to hide issues from their investors. Twice a year reporting allows insiders to profit unfairly.

Please keep the reporting quarterly to continue the transparency we currently have.

Jason Middlebrooks, Management Analyst, Plano TX

Jason Moser Senior Analyst and Advisor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jason Moser Generally speaking I'd prefer to see companies report on a quarterly basis. I understand the arguments for semi-annual reporting. Less "short-termism" seems like a reasonable argument as companies aren't beholden to meeting quarterly expectations lest they upset Wall Street. And I'm sure it would save time and money not having to go through the filing process as much. But six months is a long time to not know what's going on and it feels like that extension could open up the potential for information leaks and favoritism, not to mention some serious market reactions when reports are actually filed. And selfishly, I just really enjoy the quarterly cadence as an investor and analyst. There's always something to talk about which is a lot of fun.

Jasper Tucker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jasper Tucker Affiliation: Jun. 15, 2026 Why is ok to hide money? Or defer reporting loses/gains? The quarterly system was good enough in the 70s and should still be used.

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jay jardin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: jay jardin Affiliation: Jun. 15, 2026 Please keep the reporting quarterly, more transparency for investors. Thank you.

Sent from my iPhone

Jay Kuykendall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jay Kuykendall Affiliation: Jun. 15, 2026 Jay Kuykendall, Data Architect, it's already difficult enough to understand all the nuance in corporate reports. Making these reports only occur twice a year means that in order to protect the richest people you're making vulnerable the people who can least afford less disclosure. Modest income earners are already forced into high risk investments in order to afford retirement, and making these investments obscure harms us all.

Jay Lamb — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jay Lamb Affiliation: Jun. 15, 2026 Keep the reporting quarterly. Thank you,Donald Lamb

Sent from my iPhone

Jay Perry Director of Governance — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jay Perry To reduce the reporting requirement to a semi-annual

basis would statistically be a significant detriment to the markets, as well as encourage further deceptive practices by companies. This is individuals net worth and retirement savings you are playing with. Jay Perry, Director of Governance, New York, N.Y.

Jay Rosenberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jay Rosenberg Affiliation: Jun. 15, 2026 There is no reason to stop quarterly reports except if your intention is to hide information that would cause negative impacts on company stock. With AI reporting is even simpler. Is the SEC so corrupt to send information flow back to the 1950's. This is a disgrace and only bad things can happen.

Sent from my iPhone

Jay Strimel — Jun 15, 2026
Subject: S7-2026-15 From: Jay Strimel Affiliation: Jun. 15, 2026 It must continue as a requirement!

Sent from my iPhone

Jaydee Worden — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jaydee Worden Affiliation: Jun. 15, 2026 Keep quarterly Reporting to insure honest transparency

Sent from my iPhone

Jayme OConnell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jayme OConnell Affiliation: Jun. 15, 2026 It matters to the PUBLIC that all PUBLIC companies can't keep their business PRIVATE FOR MONTHS! That's common sense - but who the hell are we kidding? The US has lost all its common sense! JUST NO!!!!

Jayme L Kleiner

Jayne E Parker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jayne E Parker Affiliation: Jun. 15, 2026 Keep Quarterly reporting! There needs to be accountability. Jayne E. Parker, Agricultural Professional, Retired.

Jayshree Sheth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jayshree Sheth Affiliation: Jun. 15, 2026 Hello, it is very

important to keep this on a quarterly schedule, not just for individual investors, but institutional investors and corporations. This will have impacts for all industries, upstream and downstream as analyst guidance is adjusted quarterly. There are so many factors, including corporate lending/borrowing, employment, consumer confidence, and trust may be broken for lack of transparency. Please keep the quarterly reporting as-is.

Regards, Jayshree Sheth, Senior Manager, Finance, Chicagoland area.

Sent via the Samsung Galaxy S24, an AT&T 5G smartphone
Get Outlook for Android

JC — Jun 15, 2026
Subject: S7-2026-15 Comment From: JC Affiliation: Jun. 15, 2026 This is a terrible idea. It can only allow for fraud and for company executives and insiders to parachute safely when the general public will be blindsided if there is an issue or problem. The extra 3 months to not report materially hurts the TAXPAYING AMERICAN CITIZEN

JE Pogue — Jun 15, 2026
Subject: S7-2026-15 From: JE Pogue Affiliation: Jun. 15, 2026 It is important that Companies report quarterly. We learned the hard way they need to be held accountable more often not less. My finances in retirement are from stocks and I prefer they are a safer income source rather less. I owned Enron stock, so I really know the results when the SEC isn't paying attention. Leave what works alone, you aren't there to let companies run wild. Jane Pogue, retired. Liberty, Missouri

Sent from my iPhone

Jean — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jean Affiliation: Jun. 15, 2026 "I like getting the figures quarterly - do not change it to every 6 months . Don't mess what is working with investors !

Sent from my iPhone

Jean and John Conlon — Jun 15, 2026
Subject: S7-2026-15 From: Jean and John Conlon Affiliation: Jun. 15, 2026 We want and NEED quarterly reporting for our retirement money.

We see absolutely no justification for changing the way this currently works under the law. It seems that with the strides in computerized accounting, this should not be at all difficult. So that could not be the reason.

Please keep the average American in mind, not just the wealthy.

Sincerely,

Jean and John Conlon
[REDACTED]
Concord, NH 03301
Retired

Sent from my Galaxy

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jean Ashburn — Jun 15, 2026
Subject: S7-2026-15 Comment From: jean Ashburn Affiliation: Jun. 15, 2026 What's the matter with you? Your duty is to the public not to the people who'd be happy if you abolished all reporting.

Jean Bright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jean Bright Affiliation: Jun. 15, 2026 The People want transparency and accountability. Keep the quarterly reports.

Jean Ellison — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jean Ellison Affiliation: Jun. 15, 2026 On Sun, Jun 14, 2026, 2:05 PM Jean Ellison <neaj6338@gmail.com> wrote:

Jean Ellison
Retired

Please DO NOT STOP the reports from becoming available each quarter (three months) of the year. These reports keep us informed of the progress (or lack thereof) of our finances. Too much can stay hidden if we only receive the information twice a year. This is why we need to get them quarterly.

The SEC is proposing to roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of my savings. Being an elderly, retired, widow, my attention must be held to my finances.

Thank you for being understanding for myself and for the very people in my social status.

Jean Ellison

Jean Hedges — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jean Hedges Affiliation: Jun. 15, 2026 We need oversight. Our

current administration proves it!!! Every quarter makes more sense!

Jean Lake — Jun 15, 2026
Subject: S7-2026-15 From: Jean Lake Affiliation: Jun. 15, 2026 Stick to quarterly reporting. It is to easy to lose track every six months and some people prefer monthly or every other month. Every six months looks like you are hiding something.

Jean Margadonna — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jean Margadonna Affiliation: Jun. 15, 2026 THIS will be perfect to help democrats win the midterms! Keep it as is.

Sent from my iPhone

Jean Martin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jean Martin Affiliation: Jun. 15, 2026 How in God's name is less reporting of financial information in the best interest of the American public? I firmly object to this and fear it will affect my retirement funds. As an investor and a tax payer I expect the SEC to report to and work for the benefit of citizens.
Mary A. Martin
300 Forest Lane, Glastonbury, CT 06033
(516) 369-1018

Jean Meetze — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jean Meetze Affiliation: Jun. 15, 2026 RE: Quarterly reporting:

I do not agree with this. Transparency in money matters is imperative for a Democratic society. This is an effort to put us in the dark and feed us BS.

Sent from my iPhone

Jean Richardson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jean Richardson Affiliation: Jun. 15, 2026 With the massive amount of money involved, quarterly reporting seems to be a minimal requirement.. Please continue this practice.
Jean Richardson

Jean Roemer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jean Roemer Affiliation: Jun. 15, 2026 This practice/policy was not effective when in place before.

The US must not take this step backward.

Jean Roemer, retired teacher, Minnesota

Sent from my iPhone

Jeane Helms — Jun 15, 2026
Subject: S7-2026-15 From: Jeane Helms Affiliation: Jun. 15, 2026 Plain wrong! Rich people are selfish!

Sent from my iPhone

Jeanne Burlingame — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeanne Burlingame Affiliation: Jun. 15, 2026 Keep SEC corporations reporting quarterly!
Jeanne Fiol Burlingame
Retired Founder & CEO
KNF& T Staffing Resources

Sent from my iPhone

JEANNE CALVERT — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JEANNE CALVERT Affiliation: Jun. 15, 2026 Please retain quarterly reporting!
Jeanne Calvert retired who depends on my investment income to have enough to live a frugal life.

Sent from my iPhone

Jeanne Davis — Jun 15, 2026
Subject: S7-2026-15 From: Jeanne Davis Affiliation: Jun. 15, 2026 Keep quarterly reportting, keep the American system HONEST.
Jeanne H Davis, retired science teacher, Dudley, MA 01571,

Jeanne Johnson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeanne Johnson Affiliation: Jun. 15, 2026 The last thing we need from corporations right now is less transparency. From an investor point of view, quarterly reporting not only gives us a look at recent performance but also future results/health. It allows us to make informed decisions when investing because it details both the short term goals and long term strategies. If the recommended change is approved I believe it will make it harder to learn where to invest due to wider price swings and more surprises due to increased time between reporting. Personally I feel my trust in the process would definitely be negatively affected. Finally, this administration has already sided with corporations over individuals (i.e. tax policies, federally funded

investments, granting of federal contracts, deregulation, etc.) and this would be one more indication that they favor big business vs individuals. Since our elected officials are supposed to represent “the people” this would be one more of this administrations initiatives that show us they have no interest in representing all Americans!
Jeanne Johnson Retired (former Director, VZW) Fishkill, NY

Jeanne LaMovrie — Jun 15, 2026
Subject: S7-2026-15 From: Jeanne LaMovrie Affiliation: Jun. 15, 2026 We need MORE oversight and checks on big businesses, not less. Keep the quarterly signature rule. Jeanne LaMourie, retired, Michigan

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Jeanne Martie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeanne Martie Affiliation: Jun. 15, 2026 Trump’s SEC is CORRUPT!!!!

Jeanne Schultz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeanne Schultz Affiliation: Jun. 15, 2026 Do not change the rules to harm American citizens who have saved their lifetime to survive retirement. You must protect. Do not change the rules.

Sent from my iPhone

Jeanne Sparks — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeanne Sparks Affiliation: Jun. 15, 2026 Keep the reporting quarterly. We need more accountability for public companies, not less.

Jeanne Sparks

Jeannie Corzine — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeannie Corzine Affiliation: Jun. 15, 2026 Our government is currently doing everything they can to bankrupt our country and especially the middle class. Please don't let them corrupt you as well. Stand with the people who have built
this country, not the .1^

Yahoo Mail: Search, Organize, Conquer

Jeannie Schwald — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeannie Schwald Affiliation: Jun. 15, 2026 Jean Schwald, retired program manager. Please keep the rules as they are. It's hard enough for small investors to make & protect their money. In today's fast-changing market, please don't delay reporting or limit

liability for false reporting.

Jeannine Flanagan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeannine Flanagan Affiliation: Jun. 15, 2026 Quarterly reporting will provide no benefit to ordinary citizens. It only benefits the companies, and will result in less transparency. I am approaching retirement age and am worried about my retirement funds diminishing. That would make my senior ears extremely difficult. E. Jeannine Flanagan substitute teacher, Chester NJ

Jeff Baum — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jeff Baum I do not support going from quarterly to semi annual reporting. The system of quarterly reporting is important to me. Do not consider changing to semi annual reporting.

Jeff Bzoski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Bzoski Affiliation: Jun. 15, 2026 Keep reporting!!!!!!!!

Jeff Dee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Dee Affiliation: Jun. 15, 2026 I need a clear understanding of what's going on with the companies I invest in. Six months doesn't cut it. Leave the reporting period at 3.
-Jeff Dee

Sent from my iPhone

Jeff Gatlin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeff Gatlin Affiliation: Jun. 15, 2026 It's wrong! It's all so billionaires can make more money off the middle and lower financial classes.

My retirement accounts are all I have.

Sent from my iPhone

Jeff Kohlmann — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Kohlmann Affiliation: Jun. 15, 2026 Make it monthly. If there's cheating going on then we need to tighten the screws on these thieves & jail/fine those that are stealing.

Jeff Kohlmann

Sent from my iPhone

Jeff Patnaude — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Patnaude Affiliation: Jun. 15, 2026 Keep quarterly reports!
Jeff Patnaude

Sent from my iPhone

Jeff R — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeff R Affiliation: Jun. 15, 2026 Please, do not change reporting regulations. We've worked to hard to make the little we have. Don't make it harder.
JR

Jeff Robertson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Robertson Affiliation: Jun. 15, 2026 My name is Jeffrey Robertson, I am an insurance claims adjuster, and I invest in stocks. Quarterly disclosure is an absolute must and anything less than that I would view as suspect and rethink
how I invest my money. I demand quarterly disclosures.

Yahoo Mail: Search, Organize, Conquer

Jeff Taylor — Jun 15, 2026
Subject: S7-2026-15 From: Jeff Taylor Affiliation: Jun. 15, 2026 It must be quarterly. Do not change it.

Jeff Weisberger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeff Weisberger Affiliation: Jun. 15, 2026 My name is Jeff Weisberger and I work in Healthcare. Quarterly reporting helps me make decisions that help me make ends meet. Please keep it in place.

Jeff X — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeff X Affiliation: Jun. 15, 2026 Quarterly reports are the only way to drtect trends and avoid losses.The rules about reporting and trading are looser than ever.Fewer reports only help corporations at the expense of the taxpaying public.This is unacceptable!

Sent from my iPhone

Jeffrey Biggins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Biggins Affiliation: Jun. 15, 2026 Please keep the reporting quarterly.This proposed change will make it much easier for bad actors to act badly. That always means losses for retail investors

Sent from my iPhone

Jeffrey Carlin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeffrey Carlin Affiliation: Jun. 15, 2026 The SEC has an obligation to the people of this once great country to make these reports available at the very least quarterly!!

Jeffrey D. Terrell — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jeffrey D. Terrell Keep the Semiannual reporting rule at the SEC intact. Do not change it.

Jeffrey Melssen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeffrey Melssen Affiliation: Jun. 15, 2026 The reason for the current regulations are the prevention of fraud. Do not change the regulation

Sent from my iPhone

Jeffrey Rice — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Rice Affiliation: Jun. 15, 2026 I am Jeffrey Rice and I am retired. I have worked hard as a teacher my entire life and although I did not make a great deal of money during those years, I enjoyed my work and had an impact on the lives of many students. I think it’s important for each of us to be open and honest of our value and especially for the leaders of our companies and our elected officials to be transparent with those of us who invest and trust them with our earnings. It’s a large responsibility that they hold and they should be willing to demonstrate their commitment to providing their investors and their constituents every quarter that they are working to make our lives better and not trying to hide their actions from us.

Sent from my iPhone

Jeffrey sillman — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jeffrey sillman This was set up for specific reasons. Do not do away with it. This will allow dishonest stock trading. It is already one sided as it is. .

Jeffrey Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeffrey Smith Affiliation: Jun. 15, 2026 Keep quarterly reports

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Jeffrey Thompson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeffrey Thompson Affiliation: Jun. 15, 2026 Quarterly reporting is not enough. The public deserves continuous reporting to stay totally transparent.

Jeffrey Tomaszewski — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Tomaszewski Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

I am writing in opposition to the proposal to reduce mandatory public company financial reporting from quarterly to semiannual disclosures.

As an individual investor saving for retirement, I rely on timely and consistent financial information to evaluate the companies in which I invest. Quarterly reporting promotes transparency, market efficiency, and investor confidence by ensuring that all market participants have access to current information on a regular basis.

Reducing reporting frequency would increase the period during which investors must make decisions with less information. This could benefit insiders and large institutional investors who have greater access to management and alternative sources of information, while disadvantaging ordinary retail investors. Public markets function best when information is broadly available and distributed fairly.

Supporters of semiannual reporting argue that it may reduce short-term pressures on management. However, any reduction in compliance costs must be weighed against the potential loss of transparency, increased uncertainty, and reduced market accountability. Investors deserve regular insight into company performance, risks, liquidity, and changes in business conditions.

Quarterly reporting has been a cornerstone of U.S. capital markets for decades and has helped establish the United States as one of the most transparent and trusted investment markets in the world. Weakening disclosure requirements risks undermining that reputation and could reduce investor confidence.

I respectfully urge the Commission to maintain current quarterly reporting requirements and to prioritize transparency, market integrity, and investor protection.

Thank you for considering my comments.

Sincerely,
Jeffrey Tomaszewski
Ypsilanti, Michigan

Jeffrey Townsend (Home) — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Townsend (Home) Affiliation: Jun. 15, 2026 Do not roll back. We need more disclosutr, nit less!

Sent from my iPhone

Jen Strickland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jen Strickland Affiliation: Jun. 15, 2026 No, you should not be able to hide your numbers for 6 months. Quarterly is longer than should be too!

Jennifer Ellsworth

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jeni shaw — Jun 15, 2026
Subject: S7-2026-15 From: jeni shaw Affiliation: Jun. 15, 2026 I respectfully oppose the proposal to reduce public company financial reporting from quarterly to biannual reporting, even if accompanied by a requirement that Chief Executive Officers personally certify the reports.

The lessons of past corporate scandals, particularly the collapse of Enron, demonstrate the importance of frequent financial transparency and accountability. Thousands of employees and retirees lost substantial portions of their life savings and retirement funds because critical information regarding the company's financial condition was not accurately disclosed to investors in a timely manner. Many former employees and retirees were forced to delay retirement or return to work after suffering devastating financial losses.

Quarterly reporting provides investors, employees, retirees, pension funds, and the public with regular insight into a company's financial performance and risks. Reducing reporting frequency to twice per year would increase the time between disclosures, potentially allowing financial problems, questionable accounting practices, or other material issues to go undetected for longer periods.

While CEO certification of financial reports is a positive accountability measure, executive sign-off alone cannot replace the investor protections created by regular and timely disclosure. The financial markets function most effectively when information is available frequently, consistently, and transparently.

The experience of Enron and other corporate failures illustrates that strong disclosure requirements are essential to protecting investors and maintaining confidence in U.S. capital markets. For these reasons, I urge the Securities and Exchange Commission to retain quarterly reporting requirements and reject proposals that would reduce the frequency of financial disclosures.

Thank you for your consideration.

Jeni Shaw
Longmont, CO 80501

JENIFER REED Organizational Program Manager in Cybersecurity — Jun 15, 2026
Subject: File No. S7-2026-15 From: JENIFER REED Please keep the minimum of 4 times per year for company reporting to the SEC. I manage my own portfolio and count on these public reports to get the information I need to make good investing decisions. Thank you.

Jenn H. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jenn H. Affiliation: Jun. 15, 2026 I'm Jennifer and I am an Accountant from Raleigh. I prepare financials for small and large business clients to ensure compliance, accuracy and provide a timely snapshot of the companies financial health. Quarterly financials professionally prepared should be the minimum required for any publicly traded company to ensure transparency and allow stakeholders to make educated decisions on their money they've invested. Anything less than continuing this requirement is irresponsible to all stakeholders and frankly the company involved to see trends, make adjustments etc.

Jennifer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Affiliation: Jun. 15, 2026 This CAN'T HAPPEN -- the SEC already doesn't do enough to prevent fraud! I worked for Andersen during Enron and the loss of Andersen. The SEC needs much MORE oversight of publicly traded firms, definitely not LESS. This wage division has GOT to STOP! The country's PEOPLE need to THRIVE, not the 1% -- and until the 99% thrive, the US will continue to falter and its economy will keep getting worse and worse. The more money the 99% have to spend, the better EVERYONE will do!!!
Jennifer Frisbie, Chicago IL

Jennifer Anthony-Bogue — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Anthony-Bogue Affiliation: Jun. 15, 2026 I believe quarterly reports are more valuable for individuals, like me, to make decisions about what to do with my finances. The savings to companies are not worth the cost to me, a regular person trying to get by in a country increasingly tilted towards big corporations and away from ordinary citizens. I am in favor of quarterly reporting, not moving towards reporting once every six months.
Jennifer Anthony-Bogue
Retired English teacher

Sent from my iPhone

Jennifer Becker — Jun 15, 2026
Subject: Oppose S7-2026-15 From: Jennifer Becker Affiliation: Jun. 15, 2026 Keep them accountable via quarterly responsiveness, or the lies will become great(er) again.

Jennifer Carlile — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Carlile Affiliation: Jun. 15, 2026 I adjust my portfolio quarterly so I can stay on track to fund my retirement. I need quarterly reports because six months is far too long to go without making necessary adjustments. A lot can happen in six months. This

proposed change would create an unnecessary block to transparency. Who would benefit from this change? Not companies that are operating efficiently and ethically. And not small investors, like me. Don’t do it.

Sent from my iPhone

Jennifer Draper — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jennifer Draper Affiliation: Jun. 15, 2026 By reverting to a reporting style that is more than 70 years old is a HUGE step backwards. We are already barely scraping by with inflation, skyrocketing gas and every other item. Why would you want to further harm us by doing this? It is only going to decrease our savings.

Jennifer Houseal — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Houseal Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions. For the SEC to keep such vital information from me, while still allowing corporations to share it with insiders and big institutional investors, it would be tipping the scales-- favoring those who've already amassed the most wealth and putting them an advantaged position to gain even more.
I cannot see how this isn't akin to insider trading.
We have regulations in place to ensure a fair marketplace for ALL investors to trade, no matter the size of their investments.
Please do not pass Rule S7-2026-15.

Jennifer K — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer K Affiliation: Jun. 15, 2026 Quarterly reporting is better for everyone. Please stay transparent

Sent from my iPhone

Jennifer LeGrande — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer LeGrande Affiliation: Jun. 15, 2026 How could this be good thing. Absolutely not! Transparency in investment is critical. Essentially nothing learned from the Madoff scandal

Yahoo Mail: Search, Organize, Conquer

Jennifer Macaluso — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Macaluso Affiliation: Jun. 15, 2026 The SEC is supposed to be the governing body with out any quarterly reporting what are you governing? It’s your job to keep the fairness and to ensure transparency

Sent from my iPhone

Jennifer Panarelli — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Panarelli Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
My name is Jennifer Panarelli. I work for brewer walmart. I've been in retail/sales for 31 years now. I'm also a small investe in J&J. I'm a top seller of anything I've wanted to sell. Just ask TJMAXx in bangor. Ect. I took first place in 3 states at one time selling for Walgreens in bangor. Selling is my passion.(Vagisil) spray for underwear, carpets bedding, litterboxes, on the go what ever you want. Safe to use on chlothes. A spray for in the air. Yes a simple air freshener. Doesn't even have to do with anything P. I myself took a small bottle of cheap perfume. Enptyed it. Took some vagisil from the pink bottle poured it in. And some warm water. Let it sit for about half hour. And sprayed around the room a bit. Freshness. Th8s produck is formulated to be used between a women's legs. For safe and different reasons. You can't get any safer then that. I spray it in my room. Smell of freshness. Just my idea. Ect. Jennifer P

JENNIFER ROLLINS — Jun 15, 2026
Subject: S7-2026-15 From: JENNIFER ROLLINS Affiliation: Jun. 15, 2026 My name is Jennifer Rollins. I am a native Houstonian and saw first-hand the devastation of the Enron scandal. Changes to rules that hold CEOs accountable to their investors, particularly when those investors are employees, must remain in place to protect the people who enable the company’s wealth in the first place. Corporations are still businesses that employ PEOPLE, people with families, people with bills, people who agreed contractually to work hard for the common goal of the betterment of said corporation in exchange for a piece of that wealth. Do not enable bad actors by reducing oversight. History (and sadly human nature itself) tells us, the only sound policy is trust but VERIFY!

Respectfully,

Jennifer Rollins, MS, CGC
Genetic Counselor
281-851-5276

Sent from my iPhone

Jennifer Rynkiewicz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Rynkiewicz Affiliation: Jun. 15, 2026 My name is Jennifer Rynkiewicz and I have worked in the finance field for over 40 years. This proposal is not well thought out unless you are interested in furthering fraud and abuse. The cost savings is negligible. Stop the nonsense and require quarterly reporting. Transparency is the only option. Thank you.

Sent from my iPhone

Jennifer Waite — Jun 15, 2026

Subject: S7-2026-15 From: Jennifer Waite Affiliation: Jun. 15, 2026 Hi,
Corporations owe the public accountability. Especially after what happened with Enron we know that they need this oversight or they will take advantage and backslide. You put this in place for a reason and we want it to stay there. Only people that have something to hide would want to reverse this.

Thank you,
Jen Waite

Sent from my iPhone

Jennifer Ward — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jennifer Ward Affiliation: Jun. 15, 2026 I Do not support the new reporting timing. I think it should at minimum be quarterly fraud is rampant and it's my money I am investing and I would expect as much info if you want my money. Knowledge is key.

Love Life✨
Jenny

Jenny Cuesta — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jenny Cuesta Affiliation: Jun. 15, 2026 My name is Jenny Cuesta, I'm the owner of a small restaurant. I don't like this idea of every 6 months of filing. Please don't change this. Thank you

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Jenny Jones — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jenny Jones Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Filing quarterly reports poses little extra burden on publically traded entities. Focus your enforcement efforts on actual problems instead of "relaxing" common sense transparency for the public, not just enforcing for the entities at the top.
You're work is for all investors, not just the largest.
Jenny Jones

Jenny Lenkowski — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jenny Lenkowski Affiliation: Jun. 15, 2026 My name is Jenny, and I'm a biology professor in Towson, MD. Quarterly reporting should be maintained. As I get closer to retirement, I don't want to see my investments lose money dramatically
as they did when companies reported twice a year.

Yahoo Mail: Search, Organize, Conquer

Jenny Lopez — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jenny Lopez Affiliation: Jun. 15, 2026 Should stay

quarterly.

Sent from my iPhone

Jenny Shaw — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jenny Shaw Affiliation: Jun. 15, 2026 Not a good idea to go backwards. Keep quarterly and as is.

Jennifer Shaw

Jeremiah Haag — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jeremiah Haag Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It's horrible to the small investors in smaller communities or even rural communities that depend on information to makes critical investment decisions. Your proposal will literally blind fold the mom and pop business of the nation.

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jeremy caldwell — Jun 15, 2026
Subject: S7-2026-15 Comment From: jeremy caldwell Affiliation: Jun. 15, 2026 These corporate douchebags know down to the hour what their profits are. There's no reason why thry can't disclose monthly or even weekly, let alone quarterly. 3 months is plenty long enough to keep people in the dark.

Jeremy Curtis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Curtis Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Quarterly reporting is one of the few uniform tools investors have to gauge company health and moving to every 6 months is a slap in the face to individual investors.
This day and age with technology the quarterly reporting requirements are much easier and cheaper than they have ever been.

Please maintain quarterly reporting.

Jeremy Edge — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeremy Edge Affiliation: Jun. 15, 2026 As someone who works with the retail investor, using my knowledge of capital markets and the trust in their transparency and efficient functioning, I can see no way in which this benefits anyone who these markets serve. Voluntary introducing opaqueness into our financial markets is going to create significant downside risk for the people who trust the sanctity of capital markets to achieve their life time goals and objectives

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Jeremy Masters — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeremy Masters Affiliation: Jun. 15, 2026 Make it monthly!

I think all companies should have to give monthly reports, quarterly reports, and yearly reports. It's time to end corporate welfare, backroom deals, and wage inequality.

Jeremy Masters

Jeremy Mitts — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jeremy Mitts Affiliation: Jun. 15, 2026 It's insane that you'd even consider a 6 month rule. No.

Jeri Hanly — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jeri Hanly Affiliation: Jun. 15, 2026 It’s very important to me and my retirement savings that companies make quarterly reports.

//
Jeri R. Hanly, RN, BSN, MSCS
URL:http://www.cs.uwyo.edu/~jhanly

God's care for humanity was so great that he sent his unique Son among us,
so that those who count on him might not lead a futile and failing existence,
but have the undying life of God Himself. John 3:16, Dallas Willard in The Divine Conspiracy

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Jeri simmons — Jun 15, 2026

Subject: S7-2026-15 From: Jeri simmons Affiliation: Jun. 15, 2026 Quarterly Reporting protects investors. Don't Change It!!

Jerri Wolfe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jerri Wolfe Affiliation: Jun. 15, 2026 I am firmly against lengthening the reporting companies do to every 6 months. The public suffers and companies can hide what is happening for half of the year. No. This is irresponsible of you to even consider.

Jerry Arnold — Jun 15, 2026
Subject: S7-2026-15 From: Jerry Arnold Affiliation: Jun. 15, 2026 Do not reduce CEO's responsibility for the accuracy and completeness of their company's quarterly reporting

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Jerry Iyall — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jerry Iyall Affiliation: Jun. 15, 2026 I oppose this proposal. It would result in millions of dollars being lost by American taxpayers. No. This change is a bad idea and cannot be done.

Sent from my iPhone

JERRY KEARNS — Jun 15, 2026
Subject: S7-2026-15 Comment From: JERRY KEARNS Affiliation: Jun. 15, 2026 Do not lessen the reports required. Open government is trusted government.

Jerry Kearns
402 Hickory Terrace
Keokuk, IA. 52632

Jerry Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jerry Smith Affiliation: Jun. 15, 2026 Jerry Smith, information architecture. We need quarterly disclosures because we investors use that information for more accurate investment an monitoring of investments.

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jerry wyatt — Jun 15, 2026
Subject: S7-2026-15 Comment From: jerry wyatt Affiliation: Jun. 15, 2026 Do not change the current laws.

Sent from my iPhone

Jesse — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jesse Affiliation: Jun. 15, 2026 This is unacceptable.

What is the purpose other than hiding the fraud that will come if this rule? It’s time to cash out as this country has officially fallen out of favor with the people.

I imagine us little people will have to take out whatever small amounts of money we have invested prior to this.

Jesse

Jesse Coyne — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jesse Coyne Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Protect retail investors interests, that's the job of the SEC. Do it!

Jessica Breazeale — Jun 15, 2026
Subject: S7-2026-15 From: Jessica Breazeale Affiliation: Jun. 15, 2026 I do not support the SEC proposed Rule S7-2026-15. Holding company CEOs and CFOs accountable in a quarterly basis helps ensure stability, protection, and trust for investors. If corporations are not breaking the law and are doing business correctly, then no CEO or CFO should hesitate for a moment to sign their name to a report. The only reason to change the requirements would be to allow these companies opportunity to cheat the system and break the law.

Jessica Breazeale - North Carolina

Sent from my iPhone

Jessica Farry — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Farry Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This leaves me vulnerable and at risk of loosing all my retirement.

Jessica Mancini — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jessica Mancini Affiliation: Jun. 15, 2026 I object. You’ve already ruined so many lives. Stop.
Jessica Mancini, Ohio, Sales Executive

Sent from my iPhone

Jessica Materna — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jessica Materna Affiliation: Jun. 15, 2026 Keep the reporting as frequent as possible. The people deserve transparency!
Knowing what our savings is worth is a big deal when considering purchasing a new home for the first time.
Stop hiding things from the American people.

Sent from my iPhone

Jessy Todd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jessy Todd Affiliation: Jun. 15, 2026 Jessy Todd, receiving warehouse lead,
forklift trainer, this matters to me so I can see where to invest my income, it's hard enough to figure out where to invest with quarterly reports let alone bi yearly reporting

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Jewel Colwell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jewel Colwell Affiliation: Jun. 15, 2026 Quarterly

Sent from AT&T Yahoo Mail on Android

Jill Andrick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jill Andrick Affiliation: Jun. 15, 2026 Going BACK is almost NEVER a good idea. We learned a great deal about corporate malpractice and went to quarterly reporting. Those “good old days” before closer scrutiny weren’t best for investors nor for corporate health. A return to fewer opportunities for oversight provides less incentive for corporate executives behave.

Sent from my iPhone

Jill Busha — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jill Busha Affiliation: Jun. 15, 2026 Quarterly. Period. Anything else means the SEC needs to be investigated for graft & corruption daily.

Jill Gegen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jill Gegen Affiliation: Jun. 15, 2026 There is no actual savings applied to semi annual reporting, this shifting of delayed information is Not a benefit at all. Fraud is rampant and this just widens the potential for more.

Jill Marketon — Jun 15, 2026
Subject: S7-2026-15 From: Jill Marketon Affiliation: Jun. 15, 2026 Jill Marketon, retired, Buffalo, MN. I deserve to know how my investments are doing , which companies are in the portfolio, it helps to keep all parties honest

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Jill Twark — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jill Twark Affiliation: Jun. 15, 2026 Dear SEC Officials,

Quarterly reporting helps investors know the financial situation of companies they wish to invest in. Please keep this requirement, for transparency and accountability.

Thank
you,
Jill Twark

Yahoo Mail: Search, Organize, Conquer

Jim Allen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim Allen Affiliation: Jun. 15, 2026 Allow companies to report annually, quarterly reporting puts to much emphasis on short term performance. Business ownership should not be driven by the next quarter performance rather than long term growth.

Sent from my iPad

Jim Darst — Jun 15, 2026
Subject: S7-2026-15 From: Jim Darst Affiliation: Jun. 15, 2026 Quarterly reporting is working. Why fix something that's not broken.

Sent from my iPhone

Jim Donovan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jim Donovan Affiliation: Jun. 15, 2026 Do Not Reduce or Change Monthly Reporting!

Quarterly reporting will have a negative impact on 98% of Americans in the market! There is no fiscal benefit to eliminating 75% of reporting.

Jim Donovan, Retired
Eugene OR

Jim Dunn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jim Dunn Affiliation: Jun. 15, 2026 I am writing to formally express my strong support for maintaining the current quarterly reporting framework for public companies. While calls to shift to a semi-annual or annual reporting model persist under the guise of reducing "short-termism," eliminating Form 10-Q would severely harm market integrity, investor protection, and capital allocation efficiency.Quarterly reporting is the bedrock of the modern U.S. financial ecosystem for several critical reasons: Protects Retail Investors: Less frequent reporting creates long periods of informational blindness, disproportionately harming retail investors who rely on public disclosures rather than institutional access. Maintains Market Discipline: The 90-day reporting cycle forces management teams to maintain rigorous internal controls, ensuring operational deficiencies or financial distress are identified and addressed swiftly. Reduces Market Volatility: Regular, predictable information flows prevent the massive market shocks and speculative rumors that naturally manifest when data is withheld for six or twelve months. Deter Fraud and Manipulation: Frequent public scrutiny and continuous auditor engagement leave significantly less room for financial engineering or the concealment of material losses.The argument that quarterly reporting discourages long-term investment is a false dichotomy. Corporate leaders can, and should, manage for the long term while remaining transparent in the short term. The solution to short-termism lies in reforming executive compensation and investor incentives, not in reducing market transparency.The SEC's primary mandate is to protect investors and maintain fair, orderly, and efficient markets. Softening reporting requirements would actively undermine this mission, eroding the global gold standard of transparency that defines U.S. capital markets. I urge the Commission to reject any proposals to scale back quarterly reports.

Sincerely,

Jim Dunn

Jim Francus — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jim Francus Affiliation: Jun. 15, 2026 To those at the SEC, Financial reporting needs to remain a quarterly occurrence rather than semiannually as it has been for many decades to keep investors better informed. A lot can happen in 6 months vs. 3 months that can affect investment decisions.
Respectfully,
J Francus, Valparaiso IN

Jim Gomes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jim Gomes Affiliation: Jun. 15, 2026 No!

Sent from my iPhone

Jim Gray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim Gray Affiliation: Jun. 15, 2026 More 47 theft

this is a very stupid idea

Get Outlook for iOS

Jim Jeffries — Jun 15, 2026
Subject: S7-2026-15 From: Jim Jeffries Affiliation: Jun. 15, 2026 Your proposed rule change will ENCOURAGE, rather than DISCOURAGE, shady to illegal behavior. I just don't see how the change benefits the Public. I urge you to reverse the plans for the rule change.

Jim Lafrom — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim Lafrom Affiliation: Jun. 15, 2026 Please keep the quarterly financial statements for companies enforced. Your proposed change leaves investors in the dark. They could go out of business and we wouldn’t even know.

Sent from my iPad

Jim Litchfield — Jun 15, 2026
Subject: S7-2026-15 From: Jim Litchfield Affiliation: Jun. 15, 2026 Keep quarterly reports

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Jim McCarty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim McCarty Affiliation: Jun. 15, 2026 The Three month reporting minimum is crucial to the public’s confidence in financial performance and transparency for Wall Street and investors.

Sent from my iPhone

Jim Schultze — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim Schultze Affiliation: Jun. 15, 2026 I’m Companies need to be held accountable. As an employee of Agilent technologies, I see shady comments about company performance every quarter as it is now. Companies plan based on quarterly postings, which is bull ****.

Sent from my iPhone

Jim Weisgerber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jim Weisgerber Affiliation: Jun. 15, 2026 Please keep quarterly reports. Too much room for fraud and chance of huge loss.

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jim wilcher — Jun 15, 2026
Subject: Comment on S7-2026-15 From: jim wilcher Affiliation: Jun. 15, 2026 Not no but HELL NO !

Sent from my iPhone

JimElyce — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JimElyce Affiliation: Jun. 15, 2026 This has been previously shown to be a BAD idea. The American public, ie John Q Public, has worked too hard to be treated in such a disrespectful and should I say, dishonest manner. I worked for over 42 years as a Registered Nurse. We owned a business and were responsible adults saving for our future. We have 2 grown sons, 4 grandsons and 1 grand dtr. We are now retired. My name is JimElyce Janssen. I have Parkinson's disease. My husband has hypertension and is my caregiver. We live in Waxahachie, Tx. We have a daughter-in-law that is currently deployed to Djabuti Africa. She did not get to see her oldest son graduate from High School in May nor see him go to Jr./Sr. Prom. Her daughter will be a Freshman in High School come August. Her youngest son will be in 6 th grade. My son, her husband, is having a very stressful time carrying the entire burden by himself. Keep Quarterly Reporting ! SEC , listen to us

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Jimmy Diplomat — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jimmy It is the "Con Artist Fallacy " to permit IPOs and public companies to hide their reputation from the scrutiny of investors. As a Veteran I didn't fight for the Epstein class to enrich themselves via false claims of profitable business. The keyword here is QUARTERLY reporting. Either play fair for everyone else or get reduced to non personhood status via IRS, because "We the People " in the US Constitution doesn't legally include any corporations, look it up, no corporations included in the U.S Constitution and I'm willing to bet that the Attorney General would agree if he wants any campaign donations

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Jimmy Card — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jimmy Card Affiliation: Jun. 15, 2026 100% needs to stay quarterly. Nothing less !!

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jjzemke — Jun 15, 2026
Subject: Comment on S7-2026-15 From: jjzemke Affiliation: Jun. 15, 2026 What are they thinking, going backwards fir what reason. It will harm many and of course benefit the few. Disgusting.

Sent from my Galaxy

Jkitty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jkitty Affiliation: Jun. 15, 2026 I am Janette Carter, retired citzen.

Quarterly reporting is best because it keeps companies more reliable, and more liable to the public and their investors. We need to know what is going on with who we trust our investments to.

=^,^=
And brought them out, and said, Sirs, what must I do to be saved? And they said, Believe on the Lord Jesus Christ, and thou shalt be saved, and thy house. Acts 16:30-31

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jltarbe — Jun 15, 2026
Subject: S7-2026-15 Comment From: jltarbe Affiliation: Jun. 15, 2026 We have enough fraud as it is. No to 6 month reporting.

Sent from my GalaxyJamie Miller

JN McC__ — Jun 15, 2026
Subject: S7-2026-15 Comment From: JN McC__ Affiliation: Jun. 15, 2026 I'm opposed. We need more transparency, not less. The public is losing confidence in every sector. This just gives more opportunity to the uber wealthy to game the system.

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jo boatright — Jun 15, 2026
Subject: S7-2026-15 Comment From: jo boatright Affiliation: Jun. 15, 2026 John Crowe wants you to keep reports on a quarterly basis

Sent from my iPad

Jo Young — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jo Young Affiliation: Jun. 15, 2026 To Whom It May Concern,

I understand the SEC is considering doing away woth quarterly reports, which is not a great idea and will likely continue to undermine faith in the SEC's ability to protect American investors. If companies could do quarterly reporting for over 50 years, before the real rise of technology, there is absolutely no valid reason for not continuing to do so. I worked in the financial industry for half my career and this proposed change seems like a very suspicious obscuring of the facts from investors. Which matters to me as a retired individual who relies on solid information in order to prudently invest my life savings and as someone who feels chicanery is on the rise in this country. I hope the SEC stops this idea before it becomes actual regulation. Regards, Jo Young

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Joachim Veith — Jun 15, 2026
Subject: File No. S7-2026-15 From: Joachim Veith Decreased numbers of reports weaken the link between the company and the shareholder. Please leave the quarterly report requirement in place.

Joan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Affiliation: Jun. 15, 2026 Accurate and transparent data is always
important and creates greater trust. Why would any entity think that eliminating quarterly reporting would be in the best interest of the consumer. Quarterly reporting needs to remain if the public is expected to have trust in the entity.

Sent from my iPhone

Joan Adelson Dwyer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Adelson Dwyer Affiliation: Jun. 15, 2026 Do not revert to semi-annual report; keep us on a quarterly basis. I am a semi-retired graphic designer. I depend heavily on my retirement investments.

Sent from my iPad

Joan Bunt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Bunt Affiliation: Jun. 15, 2026 Do not take us back to 1955. This is 2026 and please leave the reporting as is.

Sent from my iPhone

Joan Magers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Magers Affiliation: Jun. 15, 2026 Don’t change what works and has for so long. There is no advantage for investors, less trust in investing, protect the investors!

Sent from my iPhone

Joan Matties — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Matties Affiliation: Jun. 15, 2026 Joan Matties
Magnolia TX
Honest reporting is crucial to financial stability! DO NOT allow hidden agendas to rule our stability! We are already under attack from multiple entities! We do not need to add another layer of destruction!

Joan Mitchell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joan Mitchell Affiliation: Jun. 15, 2026 I want quarterly reporting. Why? So I can best monitor my finances.

Joan Mitchell
Human Resource Director, Retired

Joan O'Neill — Jun 15, 2026
Subject: S7-2026-15 From: Joan O'Neill Affiliation: Jun. 15, 2026 Piracy however fashionable under Trump doesn’t become our country . Our world reputation has gone sour and fostering more corruption is only going to make it worse.

Sent from my iPhone

Joan Stevens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joan Stevens Affiliation: Jun. 15, 2026 Joan Stevens, retired auto worker/concerned citizen. Keep the SEC quarterly! We need as much transparency as possible! Our retirement depends on it.

Get Outlook for Android

Joan Townsend — Jun 15, 2026
Subject: S7-2026-15 From: Joan Townsend Affiliation: Jun. 15, 2026 Joan Townsend.
Retired.
Waynesville, Ohio
Investors should not invest in businesses that refuse to report quarterly.

Joan Walsky — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joan Walsky Affiliation: Jun. 15, 2026 Keep it the way it is with quartet reporting

Sent from my iPhone

Joann Butkus — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joann Butkus Affiliation: Jun. 15, 2026 This is robbery at it's worst!!

JOANN STEWART — Jun 15, 2026
Subject: S7-2026-15 Comment From: JOANN STEWART Affiliation: Jun. 15, 2026 Quarterly reporting is essential for investors and a safeguard. Please don't let it disappear.

Sent from my iPhone

JoAnna Callahan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JoAnna Callahan Affiliation: Jun. 15, 2026 If it's not broke don't "fix" it. Keep it the way it is!

Sent from my iPhone

Joanna Carpe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joanna Carpe Affiliation: Jun. 15, 2026 I'm a semi retired educator who's worked with medical students and kindergarteners. We have all been told to invest to create wealth for our retirement. The stock market has grown exponentially because so many of us trust corporations with the money we will rely on to live. Without quarterly reporting only the business will know what's going on with their finances for six months. In finance that is a lifetime. Trends change, stocks rise and fall, ceos leave, companies fail. If they want our money corporations owe us timely updates about how they are doing financially. As an educator I know information is invaluable in decision making. The public needs this information to guide our choices. Six months is too long to go without information. For most of us our investments for our retirements are a huge part of our earnings. If we lose that investment we lose the quality of retirement or the possibility to retire. Joanna Carpe

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Joanna Darnell — Jun 15, 2026
Subject: S7-2026-15 From: Joanna Darnell Affiliation: Jun. 15, 2026 Quarter reporting is a must! Just look around....

Joanne & Roger Dalsoren — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joanne & Roger Dalsoren Affiliation: Jun. 15, 2026 Another attempt to screw over the public. I am sick and tired of this. Why are you so determined to make our lives harder? The rich are rich enough without trying to take away even more of what little the rest of us have. How much money do the millionaires, billionaires, and now even a trillionaire need? There are hungry people, homeless people in need. There really would be more than enough money to take care of every single person's needs if only yhe ultra rich were not so darn greedy. There is absolutely no excuse for anyone to have to go without in this day and age..

Joanne Fuchs — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joanne Fuchs Affiliation: Jun. 15, 2026 I am retired. Please don't play games with my retirement funds. How will I know if my investments are safe. This is not fair.

Joanne Fuchs

João Pires — Jun 15, 2026
Subject: File No. S7-2026-15 From: João Pires The proposal makes no sense. A comprehensive and competitive market requires that stakeholders, particularly shareholders, have access to regular, detailed information. In today's world, with the levels of volatility to which markets are subject, six-month intervals are far too long to obtain detailed information on the evolution of business. Reducing contextual costs is also not a valid excuse, because management has an obligation to promote efficient control systems that allow these costs to be kept under control. This type of regulation will penalize American stock exchanges, to the detriment of other markets, and local players will lose business and relevance.

Jodie Langston — Jun 15, 2026
Subject: S7-2026-15 From: Jodie Langston Affiliation: Jun. 15, 2026 Jodie Langston, arizona native. The SEC needs to protect citizens not corporations. Keep reporting honest and quarterly.

Jodine Speckman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jodine Speckman Affiliation: Jun. 15, 2026 We re Not Financial Gurus but I want more control of my $$ Let s keep close eye on it! It s a Mad World!

Jody Aguilar — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jody Aguilar Affiliation: Jun. 15, 2026 To Whom It May Concern,

In light of current concerns regarding fraud and corruption, it is essential that the SEC maintains

vigilant oversight. I am writing to advocate for the continuation of quarterly reporting requirements.

Thank you for your time and attention to this matter.

Sincerely,

Jody Aguilar
Pacific Gas & Electric Company, Ret

Jody K — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jody K Affiliation: Jun. 15, 2026 Transparency - the American people demand it!

Please consider the environment before printing this e-mail

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jody kurilla — Jun 15, 2026
Subject: Comment on S7-2026-15 From: jody kurilla Affiliation: Jun. 15, 2026 The numbers are there. We don’t need to go back to 1955. Quarterly reporting is the only way forward.

Jody Kurilla

Jody Schulz — Jun 15, 2026
Subject: Keep quarterly reporting From: Jody Schulz Affiliation: Jun. 15, 2026 Insiders already have advantage. We working people don’t need additional disadvantages which biannually reporting would cause!
Jody Schulz
Brenham Tx 77833

Sent from Yahoo Mail for iPhone

Joe Kirchner, CFO, Kirchner CFO Services — Jun 15, 2026
Joe Kirchner
CFO, Kirchner CFO
7 Sweetwater Land
Hilton Head Island, SC 29929
joe@kirchnercfo.com
June 15, 2026

Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Re: Proposed Amendments to Permit Semiannual Reporting on Form 10-S in Lieu of Quarterly Reporting on Form 10-Q, and Related Amendments to Regulation S-X

Dear Ms. Countryman:

I write to oppose the Commission's proposal to permit reporting companies to satisfy their interim reporting obligations under the Securities Exchange Act of 1934 by filing semiannual reports on a new Form 10-S in lieu of quarterly reports on Form 10-Q, and to oppose the related amendments to Regulation S-X that would accommodate semiannual reporting and relax the rules governing the age of financial statements. While I appreciate the Commission's stated goals of reducing compliance burdens and discouraging short-termism, I do not believe the proposal achieves those goals at an acceptable cost to investors, market transparency, or price integrity.

I. The proposal materially reduces the information available to investors.

Quarterly reporting has been a cornerstone of U.S. public-company disclosure for roughly half a century. Moving to a semiannual baseline would cut the frequency of comprehensive interim financial disclosure in half, doubling the period during which investors must make decisions without updated audited-quality financial information, management's discussion and analysis, and disclosures about emerging trends, risks, and liquidity. A six-month information gap is a long time in modern markets. During that interval, material deterioration in a company's financial condition could go undisclosed in any comprehensive form, widening the information asymmetry between corporate insiders and ordinary investors. That asymmetry is precisely what the federal securities laws were enacted to reduce.

II. Current-report obligations are not an adequate substitute.

The Commission may suggest that reports on Form 8-K will fill the resulting gap. They will not. Form 8-K is episodic and event-driven, capturing discrete triggering events rather than the integrated financial picture and narrative analysis that a periodic report provides. Many important trends—gradual margin compression, deteriorating receivables, rising leverage, or softening demand—do not map cleanly onto any enumerated 8-K trigger and would simply go unreported

for six months. Relying on 8-Ks to compensate for less frequent periodic reporting would either leave investors underinformed or force a significant expansion of 8-K obligations that would erode the very cost savings the proposal is meant to deliver.

III. The empirical case for reduced short-termism is weak.

The proposal's premise that less frequent reporting will meaningfully curb short-termism is not well supported. Studies of markets that moved away from mandatory quarterly reporting, including the United Kingdom, have generally found only modest cost savings and no clear reduction in short-term managerial behavior. Some of that research found troubling side effects, including reduced analyst coverage and diminished liquidity, particularly for smaller issuers. Short-termism, to the extent it exists, is driven far more by compensation structures, earnings guidance practices, and investor expectations than by the statutory cadence of periodic filings. Reducing disclosure frequency is unlikely to address the underlying behavior while predictably reducing the information investors receive.

IV. Optionality introduces comparability and clarity problems.

Because the proposal would make semiannual reporting elective, the market would fragment into quarterly filers and semiannual filers. This undermines comparability across companies and over time, complicates the work of analysts and index providers, and risks confusing retail investors who may not appreciate why two otherwise similar companies disclose on different schedules. A filer's ability to switch cadence could itself become a signal that invites speculation, and changes in reporting frequency may coincide with periods when management would prefer less scrutiny.

V. Relaxing the age-of-financial-statements rules compounds the harm.

The proposed simplification of Regulation S-X staleness requirements, while administratively convenient, cuts against investor protection. To the extent the amendments permit older financial statements to be used in registered offerings and other contexts, investors may be asked to commit capital on the basis of less current information. Reduced reporting frequency and more permissive staleness rules together compound one another: the financial statements available to the market would be both less frequent and, when used, potentially more dated.
VI. Conclusion.
The modest and uncertain compliance savings the proposal offers do not justify the reduction in transparency, the wider information gaps, the comparability problems, and the documented risks to coverage and liquidity for smaller issuers. For these reasons, I respectfully urge the Commission to withdraw the proposed amendments and to retain quarterly reporting on Form 10-Q as the baseline interim reporting requirement. If the Commission nonetheless proceeds, it should at a minimum limit any election to a narrowly defined category of issuers, expand current-report obligations to backstop the information gap, require clear and prominent disclosure of a filer's
2
reporting cadence and any change to it, and retain meaningful limits on the age of financial statements used in capital-raising transactions.
Thank you for the opportunity to comment. I would be pleased to provide further information.
Respectfully submitted,
Jeo Kirchner
CFO, Kirchner CFO Services
3

Joe Chasse — Jun 15, 2026
Subject: S7-2026-15 From: Joe Chasse Affiliation: Jun. 15, 2026 WHAT THE HELL ARE YOU PEOPLE THINKING? NOT ENOUGH BILLIONAIRES? I am among the "little guys" with no stock market or other clever money shuffling influences. WE ARE THE ONES WHO LOSE. You want hoovervilles? LOTS of them? QUARTERLY REPORTING WORKS WELL FOR SMALL BUSINESS OWNERS and others. THIS IS A BIG DEAL DO NOT CHANGE IT!

Joe Faubion — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joe Faubion Affiliation: Jun. 15, 2026 No I do not want companies to hide their investments for months. They should have to disclose immediately.

JOE GOUGH — Jun 15, 2026
Subject: S7-2026-15 From: JOE GOUGH Affiliation: Jun. 15, 2026 This law must remain intact to protect innocent individuals from corruption in the reporting by CEOs

Joe Gough
847-769-2393

Joe Harrison — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joe Harrison Affiliation: Jun. 15, 2026 Reporting needs to continue to be quarterly. Only reason to go to 6 months is to hide results from investors.

Joe Harrison
1895 County Rd 54
PO Box 129
Bremen, AL 35033
Cell: (256)636-5288

Joe Jordan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joe Jordan Affiliation: Jun. 15, 2026 You should be ashamed of yourselves

Sent from my iPhone

Joe M — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joe M Affiliation: Jun. 15, 2026 Leave access to anything concerning my money ALONE!

Joe Pacheco — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Joe Pacheco Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: If a company is publicly traded that information should be required at a minimum of quarterly for all investors Corporate investors and private equity should not get a time advantage as they already have greater access to trading capital and systems that retail investors have minimal to no access to. Withholding information is fundamentally wrong and illegal do not let another law like this get passed it is bull **** what the govt is doing to our country and this is another step in the wrong direction. Freedom of information act and CFPB need to do a better job protecting citizens against political corruption and corporate greed as they go hand in hand in our current situation in America today. Blow up the SEC and create a real govt watchdog organization that polices our politicians and their corporate relationships we have entirely far too many congressmen and senators with conflicts of interest in our govt today. Further more prosecute the issues amending today in Congress and the senate regarding insider trading.

Joe Parks — Jun 15, 2026
Subject: S7-2026-15 From: Joe Parks Affiliation: Jun. 15, 2026 Joe Parks-Retired-Ohio The very idea that shortening the reporting period is being talked about tells Americans that Corporate America is behind this! Instead of shortening the accounting period, we should expand it to once per month! With the advent of computer systems this should NOT be a problem! The corporate big wigs that are required to do this don’t actually do anything but sign that it’s true, when submitted! Their accounting departments keep all these records internally on a monthly basis, so IF they are not hiding something, send the report! Corporate America sure as hell doesn’t mind asking for more and more information from its management to keep close tabs on their company, so don’t be a Madoff and quit whining about a report you’re required to send quarterly! Even quarterly, corporate managers have plenty of time to cover up sketchy reports and screw Americans! MORE, NOT LESS!

Sent from my iPhone

Joe Reynolds — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joe Reynolds Affiliation: Jun. 15, 2026 I feel this reporting is best kept quarterly to avoid fraud and to keep transparency best as possible for public market

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Joedh Bahra — Jun 15, 2026
Subject: File No. S7-2026-15 From: Joedh Bahra Keep the number of public company reports at 4. Removing this creates a large transparency risk in trading not just to Americans but also to the entire international community. Keep America free. God bless America.

Joel Easton — Jun 15, 2026
Subject: S7-2026-15 From: Joel Easton Affiliation: Jun. 15, 2026 Financial accountability is the most important factor in business. There is every need to keep the current standard as fraud in government and business leadership is a current epidemic.

Sent from my iPhone

Joel Q Burdett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joel Q Burdett Affiliation: Jun. 15, 2026 Maintain the current quarterly reporting and start putting CEOs in prison when they lie about financials. All these around the circle daya center deals must be exposed and explained in a timely manner.

Joellen Rhyndress — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joellen Rhyndress Affiliation: Jun. 15, 2026 Joellen Rhyndress LCSW First Responder therapist. Why would this even be a consideration with all the fraud and corruption allegations dividng our nation. Is this how you want your grandchildren to know you? Despicable that its even coming up.
This is not a good look.

Joey T — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joey T Affiliation: Jun. 15, 2026 The Securities Exchange Commission needs to create more transparency rather than less in these highly fraudulent times. "Investor" strategies like inverse ETF's, short-selling, and exclusive margin accounts that profit immensely when humanity loses in some way are akin to the Soros "investments" that collapsed the Bank of England in 1992 due to."government inefficiencies" while profiting him billions of dollars on

the highly influential "gamble" that was taken. It happened again later with the Bank of Thailand in the same manner.

Closing off books for a 6-month period of time enables companies a longer period to shift around financials and "pencil-whip" results over a 6-month period to "float" new investors who cannot correctly view an adequate picture of a business's operations and the integrity or deception taking place by their leaders or "leaders." It also allows more time for unscrupulous investments (that effect world markets and even commodities trading) to hide for a more detrimental time period.

I am requesting you keep the current quarterly requirements as a safeguard for business integrity, financial responsibility, and timely investor influences to keep businesses accountable while operating at acceptable feedback-loop and integrity levels.

Grateful,

Joseph Talladino
jtalladino@gmail.com
682-444-2399

Developer 🔹 Includer 🔹 Connectedness 🔹 Belief 🔹 Positivity

Johanna Stoneking — Jun 15, 2026
Subject: S7-2026-15 Comment From: Johanna Stoneking Affiliation: Jun. 15, 2026 If a medium size company then a large company can do it. No excuses.

J Stoneking
West Virginia
26330

Sent from my iPhone

John — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 15, 2026 John McDaniel, American investor.
Stop the shady behavior. Stop enabling criminals by letting them hide behind the truth.

Regards,
John McDaniel

John — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 15, 2026 I DEMAND that you keep quarterly report as is!!! I DEMAND that you NOT change the reporting requirement to wvery 6 months!!! I'll be watching what you do!

Yahoo Mail: Search, Organize, Conquer

John Altshuler — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Altshuler Affiliation: Jun. 15, 2026 When you let business trample people's rights eventually people will get the picture and guess what? your business will fail for lack of patronage.

John Altshuler

John Anshant — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Anshant Affiliation: Jun. 15, 2026 Quarterly reporting MUST be kept intact. Like you, it is the edge required to maintain control of our investments and yours. Do Not change what we have now.

John Atkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Atkins Affiliation: Jun. 15, 2026 Quarterly reporting is Absolutely required! Too much insider trading from government employees and elected officials as it is!

John Atkins
208-881-7762
John@John-Atkins.com
This message sent from my iPhone

John B — Jun 15, 2026
Subject: S7-2026-15 Comment From: John B Affiliation: Jun. 15, 2026 Open reporting needs to stay because otherwise it encourages Market manipulation

Thanks, John

John Barton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Barton Affiliation: Jun. 15, 2026 Abandoning Quarterly Reporting is far too risky to investors' retirement programs, and the potential for damage too great to make the change prudent. John Barton, Director of Operations, Virginia.

John bonavita — Jun 15, 2026

Subject: My view on Rule S7-2026-15 From: John bonavita Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'm a retail investor that relies on all information to make investment decisions. I'm very involved with my investments and prefer to read about what I invest in as much as possible to assure myself that I'm making the proper choice.

By increasing the quarterly reports to 6 months, your taking away my assurance that I'm in the right investment. If this occurs, my investments will move out of the market and into other forms of investing. Don't make this mistake because they'll be millions more like me that will do the same.

John Booker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Booker Affiliation: Jun. 15, 2026 To Whom it may concern:

We need quarterly reports. Now that many of us manage our own retirement, quarterly reports help us understand where our investments stand.
In addition, part of my compensation is in the form of RSUs. I need that transparency to understand the financial standing of my employer.

John Booker
Senior Manager
Raleigh, NC

John Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Brown Affiliation: Jun. 15, 2026 Keep quarterly reports. I am
A retail investor and I depend on the information in these reports.

Sent from my iPhone

John Burdick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Burdick Affiliation: Jun. 15, 2026 I strongly object to go back to semi-annual reporting.

Quarterly reporting enhances investor decision-making, increases market efficiency, and lowers the cost of capital
Accurate and timely information is the lifeblood of financial markets
Reducing the frequency of reporting risks curtailing investment

John Burdick
Fort Lauderdale, FL

John Calabrese — Jun 15, 2026
Subject: S7-2026-15 From: John Calabrese Affiliation: Jun. 15, 2026 I am not in favor of changing the quarterly reports to every 6 months. I think this is a bad idea! Keep reporting to every quarter.
John Calabrese
Engineering Technician
Plantsville, CT.

John Carnahan Licensed Professional Therapist, Pennsylvania — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Carnahan I am against changing the corporate reporting deadlines from their current status to less frequent reporting deadlines. I fear that if the changes were approved, this would create more opportunities for corporations and individuals to engage in and cover-up possible insider trading and other financial malfeasance.

John Charles Betancourt — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Charles Betancourt Please do not allow companies to reduce current obligatory information to investors. We all, as investors need to be apprised of how companies we invest in are performing. I invest time in reading prospectuses and other notably trusted articles from companies I invest in. Information is power, influencing decisions to retain or change aspects of my portfolio.

John Chrystal — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Chrystal Affiliation: Jun. 15, 2026 Oligarchs making sure to aways increase their ability to financially rape the rest of us Americans

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John Chynoweth Private Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Chynoweth As a private investor, I rely on regular, transparent reporting from the companies that I invest in. Quarterly reports help me make the investment decisions necessary to preserve my retirement income and security. Please do not reduce the requirements for this timely information. Today's rapidly changing world and the AI transformation make timely, real, transparent information more critical now, than ever before. Thank you for the opportunity to share my input.

John Cook — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Cook Affiliation: Jun. 15, 2026 Keep the quarterly reports.

My investments are critical to my retirement security. John Cook. Retired. Raleigh, North Carolina

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John Cool — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Cool Affiliation: Jun. 15, 2026 Keep Quarterly Reports for the regular investors

Sent from my iPhone

John Corbitt — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Corbitt Affiliation: Jun. 15, 2026 Deregulation has been the trend for decades. We need *more*, and consistent, regulation and transparency, *not* less.

Sent from my iPhone

John Cunningham — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Cunningham Affiliation: Jun. 15, 2026 John Cunningham Live haul truck driver

Dear Commissioners,
I am writing as an individual investor to strongly oppose the SEC's proposal to allow public companies to elect semiannual reporting on Form 10-S in lieu of the longstanding quarterly reporting requirements on Form 10-Q. Quarterly reporting has served investors and U.S. capital markets well for decades by promoting transparency, accountability, and timely information. Moving away from this standard—even on an optional basis—would harm investors without delivering meaningful benefits.
First, extending the reporting period to six months would give more time for fraud, mismanagement, or operational problems to grow undetected before being disclosed. Timely quarterly filings, with their required certifications and reviews, act as an important early warning system for investors. Less frequent mandatory disclosures would widen the information gap between company insiders and the public, potentially allowing issues to compound and leading to larger surprises or losses down the line.
Second, the claimed cost savings for companies appear minimal and would not meaningfully benefit investors or the broader market. Any reductions in compliance expenses are unlikely to be passed along to shareholders through higher dividends, lower prices, or improved returns. Instead, they would primarily pad corporate profits while investors bear the cost of reduced oversight and transparency.
Third, framing this change as "optional" strikes me as a misleading trick. While companies could theoretically continue quarterly reporting, competitive and short-term pressures may encourage many to opt for the lighter semi-annual schedule. Once widespread, this could erode the overall quality and comparability of market information. Investors, particularly retail ones, would suffer from less reliable and less frequent data, even if some voluntary earnings releases continue without the rigor of SEC-mandated, certified filings.
Additional concerns include:
* Eroded investor confidence and market efficiency: Quarterly reports provide structured, audited-level disclosures (MD&A, financial statements, risk updates, and certifications) that build trust and support fair valuation. Reducing this frequency could increase information asymmetry, volatility in response to peer news, and overall market uncertainty.
* Undermining U.S. capital market leadership: The U.S. system's strong quarterly transparency has contributed to deep, liquid, and trusted markets that attract capital globally. Weakening this standard

risks diminishing that advantage compared to historical performance.
* Short-term vs. long-term balance: While some argue for less frequent reporting to reduce “short-termism,” evidence suggests quarterly disclosures have not harmed long-term corporate performance and have enhanced accountability without significant drawbacks.
I urge the SEC to reject this proposal and maintain mandatory quarterly reporting to protect investors, preserve market integrity, and uphold the high standards that make U.S. markets the world’s gold standard. Thank you for considering my comments.

Sincerely,

John Cunningham

Sent from my iPhone

John DeFrank — Jun 15, 2026
Subject: S7-2026-15 Comment From: John DeFrank Affiliation: Jun. 15, 2026 To the SEC:
Keep quarterly reports of all business. Do not hide information from the public.

Sent from my iPhone

JOHN DIMUCCI — Jun 15, 2026
Subject: S7-2026-15 Comment From: JOHN DIMUCCI Affiliation: Jun. 15, 2026 I can’t risk my retirement. I want more reporting and information, not less. We need more oversight of investments and the financial industry. There is too much at risk for working Americans.
Sincerely John DiMucci, Orange NJ

Sent from my iPhone

John Douglass — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: John Douglass Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Creating more opportunities for insider trading (which is running rampant in the current administration) must be avoided.
Insider trading is unfair and hurts normal investors.

John Edmundson — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Edmundson Affiliation: Jun. 15, 2026 As an individual investor with over 30 years of experience, I currently manage portfolios for my family consisting of nearly 100 different stocks. I closely follow each company’s quarterly earnings releases, listen to investor calls, and review transcripts to inform my investment decisions. I also maintain a watch list and follow the results of those companies as well.

Having previously worked for a public company, I once believed that less frequent reporting might reduce a short-term quarterly mentality. However, my experience has shown that effective leadership

manages a business properly regardless of reporting frequency. Regular updates provide essential transparency and valuable insights into a company's growth potential.

Reducing the reporting frequency to every six months would significantly limit the information available to investors and make force investors to make less informed decisions. For management teams that choose to bend the rules, a six month reporting period makes it easier for them to do so, which I believe leads to more fraud. Maintaining quarterly reporting is vital for informed decision-making and market integrity.

Sincerely,

John Edmundson

John G. Self — Jun 15, 2026
Subject: S7-2026-15 Comment From: John G. Self Affiliation: Jun. 15, 2026 This rule will well disadvantage, many retail investors. His reflection of administration who seems determined to enhance income inequality. This is bad policy and detrimental to the market.

J O H N G. S E L F
JohnGSelf.com

Sent from my iPhone powered by AT&T which does not always correct my spelling, grammar or accommodate my errant thumb typing skills.

John Galt — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Galt Affiliation: Jun. 15, 2026 I'm 60 and looking at retiring. Reducing the reporting cycle makes it much to loot a company without oversight. This helps raiders and leaves the shareholders holding the bag. This is unacceptable.

Sent from my iPhone

John Gerdes N/A — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Gerdes The proposed lack of transparency and resulting delayed investment information will only result in uncertainty and distrust of the reporting institutions. It will not provide any confidence in piublic companies and wiil only discourage me and others from investing in those companies. Any cost savings will be miniscule.

John Gerety — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Gerety Affiliation: Jun. 15, 2026 6 month reporting is totally unacceptable. It allows insider trading to run rampant.
Thank you
John Gerety

John Gerety — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Gerety Affiliation: Jun. 15, 2026 6 month reporting is totally unacceptable. It allows insider trading to run rampant
Thank you
John Gerety

John Gingerich — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Gingerich Affiliation: Jun. 15, 2026 It is past time to make corporations accountable.

"All Faith is false, all Faith is true:
Truth is the shattered mirror strown
In myriad bits; while each believes
His little bit the whole to own."
~ Sir Richard Francis Burton
"And those who were seen dancing were thought to be insane by those who could not hear the music."

Friedrich Wilhelm Nietzsche

John Hall — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Hall Affiliation: Jun. 15, 2026 The value of quarterly reporting has proven its value and must be continued. Please reject the option of returning to semi-annual reporting.
Respectfully,
JB Hall

Get Outlook for iOS

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john hewitt — Jun 15, 2026
Subject: S7-2026-15 Comment From: john hewitt Affiliation: Jun. 15, 2026 No

Sent from my iPhone

John Jackson — Jun 15, 2026
Subject: S7-2026-15 From: John Jackson Affiliation: Jun. 15, 2026 Corporations have a responsibility to maximize shareholders' interests. Transparency and accountability must be maintained. John Jackson, North Carolina,
Retired

John Jones — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Jones Affiliation: Jun. 15, 2026 Let’s not do this. Sounds like corruption.

John Kauffman — Jun 15, 2026
Subject: S7-2026-15 From: John Kauffman Affiliation: Jun. 15, 2026 As a long time individual investor please do not remove our quarterly safe guards.

John H Kauffman
Daphne Alabama

Sent from my iPhone

John Keene — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Keene Affiliation: Jun. 15, 2026 Stop giving unfair advantage to the top 1 percent. No good reason to change the reporting now!

Sent from my iPhone

John Lehner — Jun 15, 2026
Subject: Sec reporting. From: John Lehner Affiliation: Jun. 15, 2026 Sent from my iPhone don’t change it to six months. Keep it at three months

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John Lehner — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Lehner Affiliation: Jun. 15, 2026 Don’t let them hide for six months.

Sent from my iPhone

John Lunt (A Motley Fool, AAII, Retired registered representative - investor) Col, (USAF Retd) — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Lunt (A Motley Fool, AAII, Retired registered representative - investor) Efforts under S7 - 2026-26 to reduce bureaucratic costs by eliminating certain organizational reporting requirements are likely to reduce investor confidence especially during a time of inflation, budget uncertainty, and political strife to the degree that the confidence of educated investors is likely to be shaken. It is not as if systemic stability is likely to be increased by this action but rather that investors will turn to social media for information often judged to undermine stability by advancing information for which corporations are not held in any way accountable but put forth to advance an individual personal opinion. It doesn't appear wise to undermine a regulated system by potentially incorporating "jungle rules" to undermine stability.

John McDole — Jun 15, 2026
Subject: S7-2026-15 From: John McDole Affiliation: Jun. 15, 2026 Giving the greedy CEOs a free pass to loot the company is outrageous. The honist ones have no problem with the current rules. Who is paying for the rule change?

John Milan Preston — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: John Milan Preston Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: investors deserve clarity, not hidden agendas. I stand with better markets because investing already feels risky, Sec being upfront about their finances not only helps investors make better decisions but easies the mind of the beginner investor to possibly invest more.

John Mims — Jun 15, 2026
Subject: S7-2026-15 From: John Mims Affiliation: Jun. 15, 2026 MAKE IT EVERY MONTH, NOT QUATERLY.

Yahoo Mail: Search, Organize, Conquer

John Mingus Jr. — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Mingus Jr. Dear Secretary, I am writing as a retail investor to strongly oppose proposed Rule S7-2026-15. Eliminating quarterly Form 10-Q filings strips away the transparency I rely on to make safe investment decisions. Waiting six months for financial updates gives institutional hedge funds an unfair information advantage and increases the risk of market volatility. Please maintain the current 90-day quarterly reporting standard to protect common investors.

John Pierce — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Pierce Affiliation: Jun. 15, 2026 Keep the reporting Quarterly. Don't create room for them to steal. This is a mega doller issue. And has been abused in the past.

John Rice Motley Fool Writer — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Rice I do not support the proposed change to a semiannual schedule. The quarterly reporting is essential for retail investors.

John Romanski — Jun 15, 2026
Subject: File No. S7-2026-15 From: John Romanski Reports should be as is, that is 4 x's a year .

Not reduced . These reports can also include an additional half year mark summary or addendum. All investors have a right to "see" what is going on every business quarter.

John Scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Scott Affiliation: Jun. 15, 2026 No Away!

Sent from my iPhone

John Sharpton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Sharpton Affiliation: Jun. 15, 2026 Do not change to semi annual reporting.

Sent from my iPhone

John Shields — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Shields Affiliation: Jun. 15, 2026 Changing to semiannual reporting would be a mistake.
John Shields, retired, Windsor, CO

John Shields
307.631.0898

John Smith — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: John Smith Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I oppose the SEC's proposal to eliminate quarterly reporting.

JOHN SMITH — Jun 15, 2026
Subject: File No. S7-2026-15 From: JOHN SMITH QUARTERLY RETURNS, OTHERWISE, THE U S WILL LOSE IN ALL AREAS . FINANCE TECHNOLOGY RETAIL INVESTORS.... 🇺🇸!!

John Sudds — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Sudds Affiliation: Jun. 15, 2026 I prefer that a quarterly requirement remain standard in the United States. The chance for investment downturn is too great to change the process to semiannual.
John Sudds,
Retired
Currently living in Everett Washington.

Get Outlook for Android

John t. Hill — Jun 15, 2026
Subject: S7-2026-15 Comment From: John t. Hill Affiliation: Jun. 15, 2026 No, don't give them a place to hide! In fact, they should be watched over more carefully. Congress should be allowed to oversee them at will.

Yahoo Mail: Search, Organize, Conquer

John Uske — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Uske Affiliation: Jun. 15, 2026 I went to Baruch College and earned my MBA degree and I discovered that one of the key ingredients for successful investing and successful business growth is regular and accurate reporting of financial results. If this is removed, it will be a disaster for the United States economy.

John Uske
Sent from my iPhone

John W. Houpt Individual — Jun 15, 2026
Subject: File No. S7-2026-15 From: John W. Houpt As an individual investor, quarterly earnings releases and 10 Qs are very important to me. The more information, the better decisions I can make. Six months is simply too long of a gap when information can change with the speed of today's markets. If a company wishes to be publicly traded, a 10Q is reasonable and not too much to ask.

John Weishaar — Jun 15, 2026
Subject: Comment on S7-2026-15 From: John Weishaar Affiliation: Jun. 15, 2026 Continue with quarterly reporting. My husband and I have worked our whole lives, denied ourselves, paid our due taxes, and saved for retirement…not to allow corporations to hoodwink us yet one more time, with the full approval of the SEC and our lame, misguided, self-serving government leaders.

Amy Weishaar
303 Santee Drive
Santee, SC. 29142
803-614-0084

Sent from my iPhone

John Wittmann — Jun 15, 2026
Subject: S7-2026-15 Comment From: John Wittmann Affiliation: Jun. 15, 2026 This is wrong, you know it too.
Don't keep me from seeing how my investments are doing.!

Sent from my iPad

JohnandPat — Jun 15, 2026
Subject: S7-2026-15 Comment From: JohnandPat Affiliation: Jun. 15, 2026 Leave reporting as is!!!

Sent from my iPhone

Johnny Burrow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Johnny Burrow Affiliation: Jun. 15, 2026 Completely wrong very unrealistic to make a change such as that

Sent from my iPad

Johnny Conboy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Johnny Conboy Affiliation: Jun. 15, 2026 Every American investor should have the right to quarterly reports. To strip away that right, would not only hurt the individual, but also our great nation as a whole. Don't foolish and think the American people are dumb. It's been proven and on record that twice a year reporting results in less gains and potential extreme losses for the average American and more gains for corporations . In a time of turmoil our country is experiencing, now is not the time to make foolish decisions!!

Sent from my iPhone

Jojo D — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jojo D Affiliation: Jun. 15, 2026 My name is Jovani Dart and my job title is irrelevant. This is on behalf of what's best for the American people and I choose to advocate for my fellow citizens. Quarterly reporting already seems like too much leeway. If there's such a push for preventing fraud and scamming, why isn't there transparency at all times? If the government can access my accounts and know my direct deposit schedule to determine if I'm poor enough to deserve assistance, they can certainly access a companies PUBLICLY traded account. When are we going to enact the principles this country was founded on? Democratic republic is the ultimate government of the people BY the people. Yet the PRIVATE citizens are under constant surveillance and being stripped of basic human rights one greedy decision at a time. Meanwhile the elected representatives and PUBLIC SERVANTS continue to meet in secrecy, pass self-serving legislation more frequently than what benefits society. Don't add more fuel to the government corruption fire that is currently America!

Jolene Hanson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jolene Hanson Affiliation: Jun. 15, 2026 My name is Jolene Hanson and I am a retired nurse from Omaha, NE. Please continue quarterly reporting.

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jon champlin — Jun 15, 2026
Subject: S7-2026-15 Comment From: jon champlin Affiliation: Jun. 15, 2026 Jon Champlin, retired. Quarterly reports are very important to investors making investment decisions. Going to semi annually would be very disruptive to retirement planning and would only benefit insider trading.

Jon Champlin

Jon Whiteman — Jun 15, 2026
Subject: S7-2026-15 From: Jon Whiteman Affiliation: Jun. 15, 2026 We need more transparency and accountabiliy; no less!
Jon Whiteman, Octogenarian, Self Employed, Yuba City, California

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Jonathan Lentz — Jun 15, 2026
Subject: S7-2026-15 From: Jonathan Lentz Affiliation: Jun. 15, 2026 Enough corruption. Reporting much be quarterly and scrutinized !

C-ya, Jon
This communication may be unlawfully collected and stored by the National Security Agency (NSA) in secret. The parties to this email do not consent to the retrieving or storing of this communication and any related metadata, as well as printing, copying, re-transmitting, disseminating, or otherwise using it. If you believe you have received this communication in error, please delete it immediately.

Jonathan Schmidt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jonathan Schmidt Affiliation: Jun. 15, 2026 Quarterly reporting is the only thing that holds the capitalists that control our government accountable.

Sent from my iPhone

Jonathan Wright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Jonathan Wright Affiliation: Jun. 15, 2026 I'm Jonathan Wright and I am a software engineer. I am an investor who relies on knowledge of companies for managing my retirement. Without access to quarterly information, it will not be possible to make investment decisions. Many of us have been impacted by fraud in the financial sector since 2001, with Enron. My wife's grandparents retirement was wiped out in the fallout of this, which was supposed to be safe in retirement funds. My own career and journey started right in the middle of the great financial crisis, significantly delaying my own journey to financial stability.

Since the repeal of the remaining protections of Glass-Steagal, financial fraud has become commonplace. Corporate institutions will only follow the letter of the law (if even that) and relaxing the quarterly reporting will only give institutions more opportunities to bury important information. When we relax corporate transparency obligations, the fallout is to average individuals, not investing

insiders. Putting financial stability and retirement at risk for most Americans.

Jone Shilliday — Jun 15, 2026
Subject: File No. S7-2026-15 From: Jone Shilliday I believe the reporting should remain at 4 filings, not 2. As a small business owner I can manage the time to do it. The reporting is easy and quick. The information provided is important for tracking of how a business is doing. Thank you.

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josanitaf — Jun 15, 2026
Subject: S7-2026-15 From: josanitaf Affiliation: Jun. 15, 2026 Keep them honest!!! Save quarterly reporting.

Jösan Feathers
Registered Civil Engineer

Sent from my Galaxy

Joseph Bagnara — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Bagnara Affiliation: Jun. 15, 2026 In no way should the rules change. There is a reason based on history and reality that reports should be given on a timely basis.

Joe Bagnara
Cell: 970-275-3000

Joseph Dellavecchia — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Dellavecchia Affiliation: Jun. 15, 2026 Good morning to whom it may concern,

This is a terrible idea for investors. The purpose of these quarterly reports is to ensure the financial health of these investments and and losing this kind of visibility will be a detriment to the American public.

Joseph DellaVecchia

Computer Analyst

Joseph DeVenuta — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph DeVenuta Affiliation: Jun. 15, 2026 Joseph DeVenuta Sr.
Owner/Manager
Joe's Repair Service

Hello SECURITY AND EXCHANGE COMMISSIONERS

I want you to keep quarterly reports. These reports are critical to me being able to make good financial investment decisions.
It is critically important that you keep these quarterly reports available.
How else can stockholders hold a company accountable without this financial tool to manage our investment decisions.

Thank you

Joseph Evans — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Evans Affiliation: Jun. 15, 2026 Keep your reports like they have been

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Joseph Harley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Harley Affiliation: Jun. 15, 2026 Business executives change strategies and tactics faster than ever due to rapid technology advancement. The transparency of quarterly reporting must be maintained.

Joseph Laumeyer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Laumeyer Affiliation: Jun. 15, 2026 Dear SEC Rule Makers,

A lot changes each business quarter. share holders, employees, and the public need to know how publicly traded companies are performing. I serve at a Fortune 50 company. It’s been in the Fortune 100 for at least 20 years. Much of its success is because it reports an unflinching view of the company every quarter. These are true up moments. Companies who want lax reporting standards are more likely to fail because they are not honest with themselves or their stakeholders.

Keep the quarterly reports coming!

Thanks for listening; I anticipate you will make the honest right choice.

Sincerely,
Joseph Laumeyer

Sent by modern magic and witchcraft

Joseph Mirabile — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Mirabile Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Even having a proposal to change this rule is absolutely unacceptable. This country continues to separate the have from the have nots. SEC is brazenly dumping on individual investors for the benefit of the investor class. Why? Because they can!

Joseph Skillings — Jun 15, 2026
Subject: S7-2026-15 From: Joseph Skillings Affiliation: Jun. 15, 2026 Trump group out to rip the public again

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Joseph Small — Jun 15, 2026
Subject: S7-2026-15 From: Joseph Small Affiliation: Jun. 15, 2026 Keep the quarterly requirements in place it's to protect us not them. Thank you signed Joseph.D Small

Sent from my iPhone

Joseph Turrubiartes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joseph Turrubiartes Affiliation: Jun. 15, 2026 This would effectively end day trading. All private money would move out of the stock market leaving all the wealth for inside trading only. Which defeats the purpose of even having a stock market to begin with. Vote "NO"!

Sent from my iPhone

Joseph Vickers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joseph Vickers Affiliation: Jun. 15, 2026 What are you trying to hide? We have more control with monthly. You don't have to have a college education to know we need to keep as much control over our money as we can keep. I am in favor of transparency and trying to maintain trust. Best for all.

Sent from my iPhone

Joseph Zoltowski — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Zoltowski Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am a CPA who firmly believes that abandoning quarterly reporting will irreparably damage America's reputation as the world's premier financial marketplace. We need to continue with the high

standards to which publicly traded companies are required to observe. Please do not alter these provisions. The SEC is the glue that holds together our system of free enterprise.

Josh Anderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Josh Anderson Affiliation: Jun. 15, 2026 My name is Josh Anderson and I am a firefighter...I understand that you are trying to change the reporting rules for publicly traded companies from every quarter to every six months. I feel that this will be doing a disservice to owners of stocks, aka company owners of these public companies by keeping us in the dark about what is actually happening with the company I own. I want there to be more transparency and for it to be mandatory, not optional. There is enough fraud and deception going on in our government, lets try and keep the public honest and as fraud free as possible too. Please do not change the reporting structure from quarterly to bi-annually.
Sincerely,

Josh Anderson

Joshua Cantrell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joshua Cantrell Affiliation: Jun. 15, 2026 Josh Cantrell, NDT Technician.

If anything, reporting should increase. Less reporting allows for greater corruption and fraud. It doesn't save an appreciable amount of money. If a company is burdened by reporting their finances then they should not be in business. Thank you for your time.

Joshua Green — Jun 15, 2026
Subject: SEC Rule Change to Lower Reporting Requirements From: Joshua Green Affiliation: Jun. 15, 2026 It’s stupid policy to lower even the little bit of transparency we have for companies that seem to only want to find each and every way to squeeze hardworking people and put more wealth in the hands of oligarchs. This move is dumb.

J. Green
Cybersecurity Professional
Maryland

Joshua Loney — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Loney Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
We need more disclosure from corporations. Your new rule allowing less is completely unacceptable and antithetical to your agency's designated purpose.
Please consider the actual voters and taxpayers over corporations.

thank you,

Josh Loney

Joshua Marin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joshua Marin Affiliation: Jun. 15, 2026 Companies need to be more transparent not less. Do not change it to 6 months.

Joy Antonio — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joy Antonio Affiliation: Jun. 15, 2026 My name is Joy Antonio and I'm a disabled, retired person. I think this change is wrong and will make it harder to make sound investment decisions. Do not change this law.

Yahoo Mail: Search, Organize, Conquer

Joy Carroll — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joy Carroll Affiliation: Jun. 15, 2026 Follow the law and stop destroying the economy.

Sent from my iPhone

Joyce Bagwell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joyce Bagwell Affiliation: Jun. 15, 2026 Continue quarterly reporting. Thank you. Joyce Bagwell

Sent from my iPhone

Joyce Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joyce Brown Affiliation: Jun. 15, 2026 Please continue your QUARTERLY reports

Joyce Compton Brown

Joyce Hicks — Jun 15, 2026
Subject: S7-2026-15 From: Joyce Hicks Affiliation: Jun. 15, 2026 Financial responsibility is paramount to investors—who happen to be THE customers! No customers—no buyers—no $$ spent to support products/businesses. Should I choose to put my money into a business, I expect it to be truthful and transparent in all business dealings/decisions. Otherwise, I run a high risk of losing. There will always be those who are upright and willing to do what is right. The opposite is

equally true. I don’t want to be the last person to know a company tanked because it chose to be less than totally honest and transparent where my $$ are concerned. The SEC SHOULD hold all under their purview at the highest standards/accountability. Period. I don’t have to tell you all this. Represent your decisions along the better/best pathway, not the lesser/least. You know the right answer.
Joyce Hicks, Retiree/Investor

Joyce N. Franklin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Joyce N. Franklin Affiliation: Jun. 15, 2026 There is only one reason to change reporting quarterly to biannually: corporate fraud. No to this change. No to fraud/thieft.

Sent from my iPhone

Joyce Paul — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joyce Paul Affiliation: Jun. 15, 2026 Do not make this change. Quarterly reporting is important. Reporting twice a year did not work before, it will not work now. This is just another way to crush the little guy. Only folks guilty of insider trading will benefit from this.

Sent from my iPhone

Joyce Schoenig — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Joyce Schoenig Affiliation: Jun. 15, 2026 Joyce Schoenig Retired
Keep Quarterly reporting!

Sent from my iPhone

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joyce smail — Jun 15, 2026
Subject: S7-2026-15 Comment From: joyce smail Affiliation: Jun. 15, 2026 We need more reporting, not less. Retail investors should not be investing blindfolded. We all know when there is a blackout in reporting the worst intentions will fill the gap. Joyce Smail, Certified Public Accountant

Sent from my iPhone

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jrathbun2 — Jun 15, 2026
Subject: S7-2026-15 From: jrathbun2 Affiliation: Jun. 15, 2026 Now is the time to support the small investors rather than make the insiders more wealthy. We ALL are Americans so do your part and keep reporting as is.

Sent from my Galaxy

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jsvcpa (null) — Jun 15, 2026
Subject: Comment on S7-2026-15 From: jsvcpa (null) Affiliation: Jun. 15, 2026 If this idea would affect our investments, the return on our investments and affect people who saved their money for their old age then it is not a good idea.
John Vanderlyn, retired CPA. Delray Beach, Florida.

Sent from my iPhone

Jt Talley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jt Talley Affiliation: Jun. 15, 2026 How can you just ignore obviously corrupt pro Elon Epstein class 🐄💩 proposals!!??!!!
What are you gonna do after you’re kicked the hell out of your orange azzlik office??!!!??

Sent from Gmail Mobile

Juan Mora — Jun 15, 2026
Subject: S7-2026-15 Comment From: Juan Mora Affiliation: Jun. 15, 2026 Big business already has too many advantages Over the common person in our nation in . Don't give them an additional advantage. please listen to the public in this important matter.

Judi Cleghorn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judi Cleghorn Affiliation: Jun. 15, 2026 Keep the report quarterly!

Sent from my iPhone

Judie Mayer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judie Mayer Affiliation: Jun. 15, 2026 Keep reporting the way it is. Quarterly reporting is not that hard a task. You’d think we wanted a daily update!
Judith E. Cole

Happily Retired
NY

Sent from my iPhone

Judith Awkerman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judith Awkerman Affiliation: Jun. 15, 2026 If you want more seniors forced into Medicaid by tanking their retirement investment savings, this is the way to do it. KEEP quarterly reporting!!

Sent from my iPad

Judith henson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judith henson Affiliation: Jun. 15, 2026 Absolutely not

Sent from my iPhone

Judith Koch — Jun 15, 2026
Subject: S7-2026-15 From: Judith Koch Affiliation: Jun. 15, 2026 Rules developed over time to stop criminal investment, misleading actions in other words the fleeting of America!

Yahoo Mail: Search, Organize, Conquer

Judith Koch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judith Koch Affiliation: Jun. 15, 2026 For once TRY to actually be honest & support the "average" American and STOP unreasonable support of the wealthy, CEOs, etc. Disgusting that this is even being consider!

Yahoo Mail: Search, Organize, Conquer

Judith Lawler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judith Lawler Affiliation: Jun. 15, 2026 Judith Lawler Considering the corruption in Congress right now we need MONTHLY REPORTING!

Judith MacLean — Jun 15, 2026
Subject: S7-2026-15 From: Judith MacLean Affiliation: Jun. 15, 2026 This is necessary for accountability

Sent from my iPhone
Judi MacLean

Judith Mandt — Jun 15, 2026
Subject: S7-2026-15 From: Judith Mandt Affiliation: Jun. 15, 2026 Actions have consequences. Please do not give law breakers consent to break more laws. Like jared kushner's dad - actually pardoned - who among other criminal behaviors, conspired to kill his own brother.

Judith Rickard — Jun 15, 2026
Subject: S7-2026-15 From: Judith Rickard Affiliation: Jun. 15, 2026 Quarterly reports are very helpful.

Judith Schwager — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judith Schwager Affiliation: Jun. 15, 2026 Judith Schwager.. .Retired Executive Position. It is necessary to keep the 4 quarter reporting. Especially for so many who have their retirement funds invested or in a bank. We remember what happens when shady people have access to funds

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Judith Serlenga — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judith Serlenga Affiliation: Jun. 15, 2026 It is important to report quarterly because too much can be hidden in six months time, it is necessary to review the financial status of a company so that it remains fiscally responsible to all interested parties. Transparency is important for honest dealings with company assets. Quarterly reporting does that and more for continued maintenance of company growth.

Sent from my iPhone

Judith Zahren — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judith Zahren Affiliation: Jun. 15, 2026 I am writing to request that investment reporting continue to be quarterly, to allow for more timely intervention in the event that there is a significant downword trend. Changing to a six month reporting cycle could potentially wipe out my small investment portfolio, which would be a devastating blow to my income & net worth. In retirement I am discovering that none of my living expenses decreases and my monthly income does not keep up with those expenses.

Judith Zahren

Judy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Affiliation: Jun. 15, 2026 This administration has taken so much from the American citizens, they might as well take the rest of it. They don't care and they certainly don't listen to us.

Sent from my iPhone
Judy Channell

Judy & Jim Gage — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy & Jim Gage Affiliation: Jun. 15, 2026 How dare you! Isn't it bad enough already and now you want to blindfold us for six months??! NO!! NO!!NO!! My investments are my livelihood since I've retired. Keeping abreast of how the companies are doing is akin to brushing my teeth every day so they don't go bad! Quarterly reports count! Don't change them! Unless you want to make them monthly!

Sent from my iPad

Judy Ashley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Ashley Affiliation: Jun. 15, 2026 Do not and quarterly reporting, The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried, and has resulted in masking financial problems far too long. Most small business owners and investors track quarterly reports to make investment decisions for our ourselves and our employees, Unlike investment Professionals that can track markets daily. Don't strangle us small business owners!
Judy Ashley, President of international business.

Judy Ashley
Charter Specialists
Office: 1-386-454-1261
Cell: 1-352-562-5883
Judy@CharterSpecialists.com

JUDY BOWSER — Jun 15, 2026
Subject: S7-2026-15 Comment From: JUDY BOWSER Affiliation: Jun. 15, 2026 I am against this matter! A lot can happen in 6 months that could affect prices and investment.

Sent from my iPhone

Judy Corron — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Corron Affiliation: Jun. 15, 2026 Quarterly reporting needs to continue. The Public is kept in the dark about most things these days and we need full transparency if there is to be any integrity and honesty that companies need to be accountable for.

Sent from my iPhone

Judy Davis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Davis Affiliation: Jun. 15, 2026 Judith G Davis, president, Judy Davis Insurance Services. Maintain quarterly reporting. Less information to public encourages fraud.

Judy Davis
Judy Davis Insurance Services, Inc.
1933 Central Avenue, Suite A
McKinleyville CA 95519
judy@jdinsurance.com

Judy Galloway — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Galloway Affiliation: Jun. 15, 2026 Quarterly. reporting needs to stay. Why do away with something that works & keeps more trust in companies. Why tear apart something that works & would keep companies more honest with the public.

Sent from my iPhone

Judy Gomez — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Gomez Affiliation: Jun. 15, 2026 Judith Gomez, Bookkeeper, Waterford, MI

Sent from my iPhone

Judy Harrison — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Harrison Affiliation: Jun. 15, 2026 Keep quarter reports

Sent from my iPhone

Judy Jackson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Jackson Affiliation: Jun. 15, 2026 Stop trying to control the finances of Americans! Our retirements depend on the profits our hard earned investments accrue! Especially for those of us who whose work ethic created those earnings! Do not allow SEC to disrupt our investments! Thank you!

Judy Logan — Jun 15, 2026
Subject: File No. S7-2026-15 From: Judy Logan As an individual investor I am opposed to changing filing twice a year instead of quarterly. As investors we have the right to the most recent information. I believe it will discourage individual investing

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Judy Mascolino — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Mascolino Affiliation: Jun. 15, 2026 KEEP QUARTERLY REPORTING!!!

Sent from my iPhone

Judy Meehan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Meehan Affiliation: Jun. 15, 2026 Ian an individual. I need report quarterly to keep up! I can't afford a loss to go on…

Judy Meehan

Sent from my iPad

Judy Nye — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Nye Affiliation: Jun. 15, 2026 Quarterly reporting is necessary for investors to make informed decisions. Reducing reporting periods to twice a year gives insiders a distinct advantage and supports insider trading. I am opposed!

Sent from my iPad

Judy Oshansky — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Oshansky Affiliation: Jun. 15, 2026 Any public company has an OBLIGATION to the public, so that individuals can make informed decisions about their personal holdings. We all have worked extremely hard to achieve our retirement savings, and past evidence has shown that lessening the reporting has made balances plummet.

Sent from my iPhone

Judy Rehfeld — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Rehfeld Affiliation: Jun. 15, 2026 This will only see more distrust among the public investors, as well as promoting a distrust of our financial institutions. Now is not the time for this to happen given the present political climate. You are courting a possible run on the market, the dollar and an increase in interest he cost of hard assets.

Sent from my iPhone

Judy Rehfeld — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Judy Rehfeld Affiliation: Jun. 15, 2026 This would result in a financial disaster for the retail investor as well as a flight to hard investments and foreign currency, and foreign stock. This is a very unstable political environment for any substantial change to our financial systems. Don't do it. Judy Rehfeld, retired educator, SC. I've been widowed for over 40 years and raised my 2 young children alone. I saved every spare penny for retirement and taught myself how to invest. My husband's pension was 63 dollars a month… it was important for me to learn as much as I could about financial markets. I was widowed when I was 45. I am a retired so ial studies teacher and an avid reader of newspapers, Bloomberg ,the Financial Times, the Economist, Wall Street Journal, and NYX. I believe that this decision would undermine our markets and the dollar. We would be further along the road to losing the dollar as the world's currency. Now, is not the time to do this!
,

Sent from my iPhone

Judy Roy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Roy Affiliation: Jun. 15, 2026 Dr Judy Roy. This is not the responsible thing to do! Stick with Quarterly reporting.

Sent from my iPhone

Judy Singer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Singer Affiliation: Jun. 15, 2026 We will not go back - quarterly reporting is necessary!

Sent from my iPhone

Judy Stiles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Judy Stiles Affiliation: Jun. 15, 2026 Where do you people sit and manufacture ways to defraud your fellow Americans??? Absolutely against this!!!!

Juli Reed — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Juli Reed Affiliation: Jun. 15, 2026 My name is Juli Reed. I am 65, & just converted from SSDI to SS as my sole income. I have a small amount ($300k) in the stock market . It allows me to pull $1000/month to add to my $1200/month
from my SS. If I lose up to 50% of my investment I will have to sell my home & hope I DIE before my money runs out. I would like for ANYONE VOTING FOR THIS to have to live on 24k/year before they vote. What is the end game here people? If all, or only
one of the rich folks get ALL the money & ALL the power then what? Why, when those able to afford this already have more than their descendants for 5 generations can't spend what they have, do you want the little bit of money those of us scraping by have

to just exist? Its hard to create/produce for yourself, your business, or your country when you're so stressed & tired from just keeping basic necessities you can't think! Maybe those of us who will be PROFOUNDLY & IRRIVERSABLY affected need to jointly pull
out of the market for a while till y'all get your collective heads out of your backsides & see what devastation is being created. Are you, along with our government TRYING to destroy the people of the US? Because this, in addition to all the other budget
cuts affecting those of us at the bottom end of the economic scale, certainly could be a playbook for how to do it. Do you read this & think, " haha! Poor sucker"? My father served 35 years in the USN. My brother was a Marine. My son was in the Army, my
SIL is presently in the AF. I was a certified medical coder before my job was outsourced, lost my medical insurance causing my RA to be able to destroy my ability to use my hands forcing me onto disability. My family has contributed to this country in money,
body, & soul. Do y'all WANT everyone who isnt rich to just end up on the street or die? If us poor slobs end up on the street we won't be paying taxes of any kind - property, sales, or income & THEN what? Come on, you are SUPPOSED to run things so our
country & people prosper. ALL of us not just the rich. Get it together.

Yahoo Mail: Search, Organize, Conquer

Juli Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Juli Smith Affiliation: Jun. 15, 2026 The only one who benefits from this are companies. This measure, if passed, will allow small investors like me to be much more open to the type of fraud committed by companies like Enron and sheisters like Bernie Maddow.
Juli Smith,
Sales Executive.
Thomson Reuters

Juli Smith

Julia Davis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julia Davis Affiliation: Jun. 15, 2026 There is no reason to change unless it is to hide Fraud!! No....

Julia Friedner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julia Friedner Affiliation: Jun. 15, 2026 Going backwards never leads to forward growth; the numbers speak for themselves. The SEC seriously needs to stand down on this idea, stupid is what stupid does!

Sent from my iPhone

JULIA Kelley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JULIA Kelley Affiliation: Jun. 15, 2026 Financial institutions must be held accountable to account holders. It is their duty and responsibility. Do not allow less reporting! Julia Kelley, Grants Pass, OR

Sent from my iPhone

Julia M West — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julia M West Affiliation: Jun. 15, 2026 Absolutely NO! This is another Dumb Jerk President's and his administration's idea ~ another way to screw the public. NO!!!

Sent from my iPhone

Julia Markham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julia Markham Affiliation: Jun. 15, 2026 I was raised Republican but all we have now are criminals. No. Just no. This is why I vote for Democrats now.

Julia Markham

Julia Morris — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julia Morris Affiliation: Jun. 15, 2026 Yes, quarterly reporting requires resources, but it's the only bit of transparency small investors have, and it allows CEOs to be aware of, and deal with, small issues before they become large ones.

Julia Nations — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julia Nations Affiliation: Jun. 15, 2026 Quarterly reporting helps maintain ethical operations and provides investors with critical decision-making information. In a world of more readily available data, it is illogical and damaging to allow less transparency.

Julia Rose — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julia Rose Affiliation: Jun. 15, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Sent from my iPad

Julia Silvestri — Jun 15, 2026

Subject: S7-2026-15 From: Julia Silvestri Affiliation: Jun. 15, 2026 My name is Julia Silvestri. I'm a senior analyst and a CPA in Richmond, Virginia. I worked through Enron and the resulting Sarbanes-Oxley. I remember the destruction created for the employees, the investors, to ArthurAnderson, and to the accounting profession. Everyone involved had collateral damage. Why would you remove CEO accountability? This is blatant corruption tied to a corrupt presidency. Any leniency you create will be reversed when the blue wave comes! Quarterly reporting makes us all accountable. Especially the one at the top the, CEO.

Thank you for your time,
Julia Silvestri.

Sent from my iPhone

Juliana Haber — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Juliana Haber Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This rule would be another step towards excluding the common people from intelligent trade choices in favor of the elite. We need quarterly information!

Julie Aloisio — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Aloisio Affiliation: Jun. 15, 2026 I feel srongly that we should quarterly reporting enables us to make informed decisions about where we spend our money. Q
uarterly reporting should continue and be enforced.
Julie Aloisio

Julie Blanchard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julie Blanchard Affiliation: Jun. 15, 2026 Evidence show more over site is theBEST policy

Sent from my iPhone

Julie Brocklehurst-Woods — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Brocklehurst-Woods Affiliation: Jun. 15, 2026 We need quarterly reporting to stay informed regarding our assets. Six months is too long.

Julie Brocklehurst-Woods, Geneseo NY.

Julie Corridan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Corridan Affiliation: Jun. 15, 2026 Wrong and unfair!

Sent from my iPhone

Julie Ferron — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julie Ferron Affiliation: Jun. 15, 2026 Why would you roll back reporting to the level used in 1955? History has shown that quarterly reporting has benefited both our economy and individual investors This plan would be devastating.
Sincerely,
Julie Ferron
The Villages, Florida

Sent from my iPhone

Julie Hayes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Hayes Affiliation: Jun. 15, 2026 The quarterly reporting should not be altered. There is too much time for financial change if it shifts to 6 months and investors are kept in the dark.

Julie E. Hayes
Dominion Capital Partners
Registered Client Services Manager

Direct, Fax and Text 757-500-7535
julie@dcpwealth.com
711 W 21st Street Suite 106, Norfolk VA 23517

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Julie Hipp — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Hipp Affiliation: Jun. 15, 2026 Julie Hipp, Retired. To

whom it may concern, This idea of taking away quarterly reports and exchanging them with every six months is absurd! This just allows big companies the opportunity to hide their growth from investors and also gives them them a chance to filter monies away from the public eyes giving them a doorway for more shenanigans! This is a very bad and dangerous idea! Thank you for your time.
Sincerely
Julie Hipp

Julie Laviolette — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Julie Laviolette Affiliation: Jun. 15, 2026 Keep things transparent with quarterly reporting. We invest in your companies. We deserve to see the information.
Julie Laviolette
Florida retiree and investor

Julie Perkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Perkins Affiliation: Jun. 15, 2026 Decreasing reporting from quarterly to semi-annually smacks of attempting to hide activities from shareholders. As the saying goes, “If it ain’t broken, why change it?”

Sent from my iPhone

Julie Romine — Jun 15, 2026
Subject: S7-2026-15 Comment From: Julie Romine Affiliation: Jun. 15, 2026 I like it because you know what's going on how long would you have to wait to find out if it wasn't quarterly reporting

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Julien Trembley — Jun 15, 2026
Subject: Financial Reporting From: Julien Trembley Affiliation: Jun. 15, 2026 Julien Trembley-Subaru of America: financial reporting as often as can reasonably be required, is absolutely necessary. Quarterly reports are not “too much work” or too much of a hassle.There are employees who handle that kind of thing, that’s literally their whole job. Fiscal accountability should be commonplace, and the SEC has already reversed too many consumer protections, and cannot be allowed to damage the American people any further. Even one reversal was too many. If you go through with this, expect to receive repercussions. We’re done. Listen to the people you serve and align your actions to their will, or suffer. You can’t hide in the age of the internet, no one can. Headquarters are 100 F Street NE, Washington, DC 20549. Anyone can obtain this information. Tread lightly. We will defend ourselves against a corrupt government any way we must. As is our constitutional right. We will not hide. We will not run.

Julien G.P. Trembley
He/him
360.921.1622
Portland, OR

June Amarant — Jun 15, 2026
Subject: S7-2026-15 Comment From: June Amarant Affiliation: Jun. 15, 2026 June Amarant, RN - Pennsylvania
I am against changing the quarterly reporting for these reasons.
Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, companies can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.
02
More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.
Do NOT change the quarterly reporting system.

Sent from my iPhone

June Bowie — Jun 15, 2026
Subject: S7-2026-15 Comment From: June Bowie Affiliation: Jun. 15, 2026 June Bowie, administrative support contractor.

KEEP quarterly reporting to maintain transparency and accountability to investors! Most Americans like myself rely on quarterly reporting to make decisions about our retirement savings.

The longer that companies are allowed to delay reporting, the more stock-price volatility and overreaction will occur. Hiding data accomplishes nothing positive for investors, it just hides the consequences that the average American cannot afford to bounce back from.

June Bub — Jun 15, 2026
Subject: S7-2026-15 Comment From: June Bub Affiliation: Jun. 15, 2026 June Bub
Retired
Quarterly reports are a must!

June Eddy — Jun 15, 2026
Subject: S7-2026-15 From: June Eddy Affiliation: Jun. 15, 2026 Quarter reporting keeps companies honest.

June Wells — Jun 15, 2026
Subject: S7-2026-15 Comment From: June Wells Affiliation: Jun. 15, 2026 It’s a bad idea, and you know it is. No one at the lower levels of retail succeed and the customers always pay for the

problems. Do NOT move forward with this action.

"Everything on the Earth has a purpose, every disease an herb to cure it,
and every person a mission."
Morning Dove (Christine Quintasket)
Salish Tribe, Western Montana

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junieb247 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: junieb247 Affiliation: Jun. 15, 2026 I am L.J. Browning in Louisville, KY. I'm a retiree and if the requirement of reporting quarterly changes, I'll have to pull all of my savings out. Why would you want to go back to the old way of reporting? That will just make it easier to take advantage of investors. You will probably cause another market crash. I cannot afford any loss of what little I've got invested, and there are hundreds of thousands of others just like me!

Vote NO and keep the current reporting process intact!!

Sincerely,
LJ Browning

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junkmail39429 — Jun 15, 2026
Subject: S7-2026-15 From: junkmail39429 Affiliation: Jun. 15, 2026 CEO/CFOs should have to sign their financials quarterly, with intent to be honest, or risk jail. Citizens are expected to be honest, and so should those who own and/or oversee businesses. Lisa Huther, resident of South Dakota and citizen of the United States of America.

Sent from my Galaxy

JUNO MANAGEMENT — Jun 15, 2026
Subject: Comment on S7-2026-15 From: JUNO MANAGEMENT Affiliation: Jun. 15, 2026 Keep it like it is!!

Sent from AT&T Yahoo Mail on Android

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jusstdearoldmom — Jun 15, 2026
Subject: S7-2026-15 Comment From: jusstdearoldmom Affiliation: Jun. 15, 2026 Publishing this information is easier than ever. There is no reason to reduce it. And the people need the accountability it probides more than ever.

Just Tammi — Jun 15, 2026
Subject: S7-2026-15 Comment From: Just Tammi Affiliation: Jun. 15, 2026 Quarterly only. Without it, it leaves room for great manipulation at the cost of all of us.

Tammi

Just want the American investor can expect from the Correct customer issues SEC and government in the United States! Typical American way pay me more and I will produce less for you in America! — Jun 15, 2026
Subject: File No. S7-2026-15 From: Just want the American investor can expect from the Correct customer issues SEC and government in the United States! Typical American way pay me more and I will produce less for you in America! Call me it’s attached, Comments attached

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Justin Case — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Justin Case Affiliation: Jun. 15, 2026 Quarterly reports enhance investor decision-making, increases market efficiency, and lowers the cost of capital. Keep Quarterly reports.

Justin English — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Justin English Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Investing is more trust worthy when it is not in full control of the stock. Allowing these companies to not report quarterly will give more power to these companies and more chances for them to manipulate the investments only in their favor. We are already experiencing unfair manipulation by our federal government. Lets not help prevent this from expanding further.

Jutta Kennedy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Jutta Kennedy Affiliation: Jun. 15, 2026 Why would they want to screw with everybody's finances it should be definitely transparent and quarterly

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Jymie Jimerson — Jun 15, 2026
Subject: S7-2026-15 From: Jymie Jimerson Affiliation: Jun. 15, 2026 Enought money has been stolen by these elite, as they call themselves. Nothing elite about a crook. Keep reporting as it is!!!!

K C — Jun 15, 2026
Subject: S7-2026-15 Comment From: K C Affiliation: Jun. 15, 2026 Investors have the right to view quarterly reporting. If this reporting is removed, I believe the government must set up a clear, quick access to immediate court access to recover INDIVDUALLY and without consolidation into class action status.

K C Brau — Jun 15, 2026
Subject: S7-2026-15 From: K C Brau Affiliation: Jun. 15, 2026 The timeline was set as it is now for good reason. Learn from history, don't. screw it up!

Sent from my iPhone

K Dannner — Jun 15, 2026
Subject: S7-2026-15 Comment From: K Dannner Affiliation: Jun. 15, 2026 Please stay with a proven system. Please don't change anything unless you want to crash the market.

Sent from my iPad

K Hjelle — Jun 15, 2026
Subject: S7-2026-15 From: K Hjelle Affiliation: Jun. 15, 2026 My name's is Kristin Hjelle, from Grand Junction, Colorado. I am an investor/stockholder in many companies and funds. I believe disclosure is incredibly important. Dodd-Frank and current SEC regulations are in place for a good reason. These days more than ever companies need to be held to account, and quarterly reporting is part of transparency and accountability. This administration is already mired in corruption and should not be allowed to give others a pass.

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k whipple — Jun 15, 2026
Subject: S7-2026-15 Comment From: k whipple Affiliation: Jun. 15, 2026 The sec needs to continue to require quarterly reporting by all registered companies in the united states. It costs little to nothing for companies to file quarterly reports. we rely on the sec to help the public keep companies accountable to their shareholders and investors.
we the people rely on these public companies to do business and for our retirement.
thank you
Katherine Whipple, 63109

K. Elizabeth Burge — Jun 15, 2026

Subject: Comment on S7-2026-15 From: K. Elizabeth Burge Affiliation: Jun. 15, 2026 My name is Elizabeth Burge, I'm a clinical social worker for a private agency in Ashland, Kentucky, and I strongly support maintaining quarterly investment reporting requirements for public companies.

I understand the SEC is considering allowing public companies to stop reporting financial results every quarter and instead disclose information only twice a year. America has already experimented with this approach between 1955 and 1970. During that period, lower transparency was associated with lower market valuations and weaker returns for investors.

For ordinary investors like me, this is not an abstract policy debate. A diversified, layered personal investment portfolio is often the primary retirement vehicle available to working-class families as pensions and company-owned investment plans dry up. Reduced transparency in investments historically leads to lower valuations, and ultimately reduced retirement savings.

Price-to-earnings (P/E) ratios matter because a stock's price is fundamentally tied to the company's earnings multiplied by its P/E ratio. When investors have less information and demand a lower P/E multiple, stock prices fall even if earnings remain unchanged.

If the U.S. market were to re-rate from a P/E of 26.7x down to 16.5x, my current portfolio valuation would decrease by over 38%, or approximately $95,506, and I've only been a working professional for just over a decade. Accurate and timely information is the lifeblood of financial markets and security for the economy my family and I are to weather for the next 60 years.

The evidence is clear: markets that require quarterly reporting consistently command higher valuations, while markets that rely on semiannual reporting trade at a cost to investors. The United States should continue to promote transparency, accountability, and investor confidence by preserving quarterly reporting requirements.

As an investor saving for retirement, I urge policymakers to protect the reporting standards that help maintain fair valuations and safeguard the financial futures of millions of Americans.

Respectfully,

Elizabeth Burge

K. Reller — Jun 15, 2026
Subject: S7-2026-15 Comment From: K. Reller Affiliation: Jun. 15, 2026 I’m not sure how this really helps me!
You getting more money - me less is not good. Stop trying to rip off the little guy.

Thank you,
Katherine Reller

Sent from Proton Mail for iOS.

Kaitlyn McAlvin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kaitlyn McAlvin Affiliation: Jun. 15, 2026 My name is Kaitlyn Gaskin. I am an accountant, mother, and investor. Investors deserve transparency more than corporations need to cut costs. This change would be a slap in the face to the American people.

Kalani Macgill — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kalani Macgill Affiliation: Jun. 15, 2026 To who determines public reporting

I strongly recommend you maintain or shorten the time between your reporting. In today's highly computerized environment, lengthening time between your reports is a guaranteed invitation for fraud.

Thank you for your service and dedication to honesty & integrity

Kalani MacGill

Sent from my iPhone

Kandace Thomas — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kandace Thomas Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Protect retail investors. Quarterly reports need to remain in place.

Kandi Bartling — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kandi Bartling Affiliation: Jun. 15, 2026 I have a right to be informed at least quarterly about my retirement and investments. The system must remain quarterly to protect me and my investments.

Kandi Bartling
832-563-2721

Kara Elliott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kara Elliott Affiliation: Jun. 15, 2026 Without quarterly reporting, everyday investors lose valuable insight into their holdings. Regular reporting allows investors to adjust their holdings based on performance. Moving to six months does nothing to protect investors like me. Without transparency, we have little time to react to market volatility. This isn't Monopoly money; it's my retirement funds. I vehemently oppose any change to this schedule. A lack of transparency invites fraud and potential financial ruin for millions of investors like me.

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karen — Jun 15, 2026
Subject: S7-2026-15 Comment From: karen Affiliation: Jun. 15, 2026 You must be getting some kickbacks from Trump. Stop the bull **** keep things transparent.

Karen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 15, 2026 This is opening the door to fraud! Stop the dark money. Keep the reporting to quarterly. We are not Somalia!!!

Karen .Sebastian — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen .Sebastian Affiliation: Jun. 15, 2026 Learn from the past! This will be disastrous! People will lose and only the wealthy will be ok.
Karen Sebastian, Acworth GA 30102

Sent from my iPhone

Karen Akers-McDowell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Akers-McDowell Affiliation: Jun. 15, 2026 No i like my quarterly statement. It's akin to keeping your finger on the pulse. I would rather be in the know of what finances are doing

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Karen Alderman Lucas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Alderman Lucas Affiliation: Jun. 15, 2026 Karen Lucas, COO, Charleston SC

I invest heavily and find the quarterly reports invaluable in assessing the state of my portfolio.

Karen Alexander (KarenQuiltsTexas) — Jun 15, 2026
Subject: S7-2026-15 From: Karen Alexander (KarenQuiltsTexas) Affiliation: Jun. 15, 2026 There should be no changes here. The illegal trading by Trump should be next! -Karen Alexander, Austin, Texas

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Karen Basile — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Basile Affiliation: Jun. 15, 2026 I want quarterly reports. I read them carefully.

Yahoo Mail: Search, Organize, Conquer

Karen Bice — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Bice Affiliation: Jun. 15, 2026 Because companies have my money, I should have information about their transactions. It is bad enough that I learn details only every quarter. It would be criminal for them to be allowed to
work behind closed doors for 6 months! Do not allow reporting requirements to degrade!!

Yahoo Mail: Search, Organize, Conquer

Karen Carter — Jun 15, 2026
Subject: S7-2026-15 From: Karen Carter Affiliation: Jun. 15, 2026 Leave it quarterly or even monthly!! I check my statments. Every time they come in!!!

Yahoo Mail: Search, Organize, Conquer

Karen Corbett — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Corbett Affiliation: Jun. 15, 2026 Don't change it! History proves it is a bad idea!

Karen Craig — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Craig Affiliation: Jun. 15, 2026 No secrets I have a right to see what you are doing with my investment! Hell No!

Karen Craig — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Craig Affiliation: Jun. 15, 2026 No secrets I have a right to see what you are doing with my investment! Hell No! You’re supposed to be protecting us the little guys!!

Karen Craig

Karen Cunningham Gonzalez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Cunningham Gonzalez Affiliation: Jun. 15, 2026 Why are you allowing corporations hiding of information. If they are doing legal acts there should not be an issue posting quarterly reports.

Get Outlook for iOS

Karen Gates — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Gates Affiliation: Jun. 15, 2026 I want to keep the SEC requirement for quarterly reporting.

Thank you.
Karen Gates

612 W Oak St
Unit C
Fort Collins CO 80522

Karen Harney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Harney Affiliation: Jun. 15, 2026 Do not lower the amount of reporting from quarterly to semi-annual. This is just another ploy by large corporations and financial institutions to obfuscate that they are trying to take every measure, to take advantage of the general american public.

With the current means of these institutions they have every ability to produce documentation quarterly. And yes, it is a cost of doing business. That's the cost that they have to pay for using our money as collateral to make money for themselves.

KAREN johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: KAREN johnson Affiliation: Jun. 15, 2026 I think we have determined that there is a fair amount of "suspicious " trades etc going on. WHY would we want to lengthen the period of time that allows those with means to get their money out of a troublesome situation while blocking the public from being able to do the same. YOU are supposed to help protect the public... not the machine. From a member of the public with limited means to protect what little money she has. Johnson

Sent from my Galaxy

Karen Joslin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Joslin Affiliation: Jun. 15, 2026 I would like to continue quarterly reporting. While I am not wealthy, I do have and IRA and I like to know how my portfolio is doing and what I need to change. I am aware that twice yearly reporting has been done in the past and that it was not as effective as quarterly reporting. Please keep the current reporting practices in place.

Sent from my iPhone

Karen Lassen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Lassen Affiliation: Jun. 15, 2026 I wish to keep SEC reporting as it is now, quarterly.
Karen Lassen
Retired Library Director
Santa Rosa, CA

Karen Marie Winkels — Jun 15, 2026
Subject: S7-2026-15 From: Karen Marie Winkels Affiliation: Jun. 15, 2026 As a retiree with limited funds for investment, I rely on quarterly reports reviews when selecting and evaluating stocks in my portfolio - please do not relax the quarterly report requirement!

Karen Marie Winkels
42 year employee (retired)
(Carle) Richland Memorial Hospital
Olney, IL

Karen Marlatt — Jun 15, 2026
Subject: File No. S7-2026-15 From: Karen Marlatt Quarterly reports should remain for any publicly traded company, large companies which have subsidiaries and own and control llc's have the ability to shift problems and hide concerning issues from investors. Quarterly reports remind the leadership to consider the investors interests.

KAREN MCLAY — Jun 15, 2026
Subject: S7-2026-15 Comment From: KAREN MCLAY Affiliation: Jun. 15, 2026 What is the rationale for changing it?
Works well for majority do not change it
K. McLay RN

Sent from my iPhone

Karen Nelsen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Nelsen Affiliation: Jun. 15, 2026 Keep quarterly!

Sent from my iPhone

Karen Nichols — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Nichols Affiliation: Jun. 15, 2026 Needs to be kept to quarterly reports. One more loss of transparency for companies!

Sent from my iPhone

Karen Pabilonia — Jun 15, 2026
Subject: S7-2026-15 From: Karen Pabilonia Affiliation: Jun. 15, 2026 This policy was put in place for a good reason -- to prevent the fallout we saw from corrupt C-levels that ruined the lives of American workers. The reason the SEC wants to withdraw it is clear, but it's not acceptable.

Karen Pabilonia, Austin, TX

Karen Pustulka — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Pustulka Affiliation: Jun. 15, 2026 This is illegal and all it is is theft. We refuse to live under basic universal income while you rob our life savings and investments. You have a choice: Good vs EVIL, Right vs Wring. Choose wisely!!

Karen Ray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Ray Affiliation: Jun. 15, 2026 No to the 6 month blackout! No more government intimidation! This will effect the market in a negative way. I will take my money out and look into European markets.

Karen Rueckert — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Karen Rueckert Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Stop the steal!!

Karen Russaw — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Russaw Affiliation: Jun. 15, 2026 I'm Opposing Semi-Annual SEC Reporting.

Moving from quarterly (10-Q) to semi-annual reporting is a step backward for U.S. capital markets. While intended to reduce corporate burdens, it severely undermines investor protection and market efficiency.

Degraded Transparency: Six months is too long a vacuum in a fast-moving economy. Investors would lack timely data on cash flows and operational shifts, leading to massive, volatile stock price corrections when data is finally released.

Information Asymmetry: Less frequent public data widens the gap between corporate insiders and retail investors. This dramatically increases the risk of opportunistic insider trading and disadvantages everyday shareholders.

Unregulated Alternatives: Eliminating 10-Qs won't stop the demand for data. It will just shift information flow to unaudited press releases or selective updates that lack strict legal accountability.

Trust requires continuous transparency. The SEC must preserve quarterly reporting.

Karen D. Russaw

KAREN SKURIS — Jun 15, 2026
Subject: S7-2026-15 Comment From: KAREN SKURIS Affiliation: Jun. 15, 2026 Karen Skuris, Maine. Quarterly SEC financial reports are extremely important because they prevent insider trading, they ensure accurate stock pricing, and provide consistent transparency for investors. They are important in regulating the market and maintaining public trust

Sent from my iPhone

Karen Sponsler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Sponsler Affiliation: Jun. 15, 2026 I work **** hard to pay my bills and put money into a retirement plan so that I don't become a welfare rat in retirement. Please don't change things. I already lost 1/3 of my investments 20 some years ago. I don't have another 20 some years to try to recover again. Nor do I have a job with a pension as you probably do that wouldn't be affected by a change in policy that only benefits the already wealthy and allows companies to hide financial mismanagement. Please don't change the reporting rules if you have any regard for the vast majority of people who are relying on their retirement plans since social security is nowhere near adequate to survive on as we age.

Karen Sponsler OTR/L

Karen T — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen T Affiliation: Jun. 15, 2026 Karen Taylor, Finance - accountability on quarterly basis keeps the books cleaner faster

Sent from my iPhone

Karen Wade — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Wade Affiliation: Jun. 15, 2026 More transparency, not less! I need my hard earned money to work FOR me in my retirement years.
Karen Wade

Birmingham AL

Karen Wagner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Wagner Affiliation: Jun. 15, 2026 Please do not vote for hiding the finances for 6 months! The rich get richer and the poor get poorer!

Sent from my iPad

Karen Wherlock — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karen Wherlock Affiliation: Jun. 15, 2026 Karen Wherlock, Fall City, WA, Student Services Support Coordinator at a school district:
Keep Quarterly reporting in place. Twice a year is not enough. We have a right to know how companies are doing if we're investing in them. The world is too dynamic to go back to twice a year.

Karen
Sent from my iPhone

Karen Willis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karen Willis Affiliation: Jun. 15, 2026 Karen Willis, Retired Orlando, Fl

As a senior relying on my savings to cover expenses, I depend on quarterly reports to guide my questions to my investment advisor. I don't think it wise to allow companies to report less frequently as we have seen what happens when timely oversight is not maintained.

I do not support moving away from quarterly reporting.

Karin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karin Affiliation: Jun. 15, 2026 Keep it at quarterly because my money is not safe! We need more oversight, not less!

Karin Hoover — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karin Hoover Affiliation: Jun. 15, 2026 As an investor, I would rather continue with the quarterly reporting.

Sent from my iPhone

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karin Rock — Jun 15, 2026
Subject: S7-2026-15 Comment From: karin Rock Affiliation: Jun. 15, 2026 Keep the quarterly

reports, we need more transparency, not less!

Karin

Karin Spencer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karin Spencer Affiliation: Jun. 15, 2026 We've worked our entire lives to save for retirement. As we edge closer to those years, this is very disturbing news. Why on earth, would Congress allow this to happen to its constituents?!?

Karin Spencer
Spencer Strategic Solutions, LLC
80 State Street, 11th Floor
Albany, NY 12207
518-339-0765
SpencerStrategicSolutions.com

Karisa Sigler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karisa Sigler Affiliation: Jun. 15, 2026 Quarterly reporting is important for transparency. With all the fraud found in so many companies and bureaucracies, it's more important than ever to be transparent.
People are frustrated, tired and angry at being taken advantage.

Concerned,
Retired Okie

Sent from my iPhone

Karl Roembke — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karl Roembke Affiliation: Jun. 15, 2026 I would like to request that we keep the quarterly reporting rules as they are now. Most companies are already setup for this both internally and externally. I believe a return to the pre-1970 rules would also return the market to pre-1970 results.

Karl Schmitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karl Schmitz Affiliation: Jun. 15, 2026 Karl Schmitz, retired, Illinois.

Quarterly reporting must remain to provide a more accurate account of details like financial statements and health of the public company. Reducing to twice a year was tried in the past and didn't work and adversely impacts investors to be able to react with action to their own best

interests.

Regards,
Karl

Karla DeLuca — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Karla DeLuca Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
What reason is there for this? Do your job!!!

Karla Hahn — Jun 15, 2026
Subject: S7-2026-15 From: Karla Hahn Affiliation: Jun. 15, 2026 Karla Hahn
Retired teacher from Jacksonville, FL

Why reduce quarter reporting signed by CEOs to twice a year? They need to be held accountable regularly by signing their companies' books. It costs them nothing to sign four times per year. As an investor I want my investments and my retirement protected and twice a year signings and Form 8-K does not do that. Keep Sarbanes -Oxley intact.

Karlette Peck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Karlette Peck Affiliation: Jun. 15, 2026 karlette peck, MPH; Physician Associate
Independent Public Health Professional-retired

As a retiree, my I broker needs to watch the fluctuations in the market carefully. Trends are difficult to see unless they are quarterly. Also, they cannot be compared to prior data for comparison. Because of the constant volatility of the markets it is necessary to have quarterly reports for accuracy.

Karyn Feltner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Karyn Feltner Affiliation: Jun. 15, 2026 Quarterly reporting is important for investors to keep tabs on the companies they are invested in. Yes, I try to makes long term investments, but Quarterly reports keep everyone working for the same goal.

Karyn Feltner

Kat Parks — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kat Parks Affiliation: Jun. 15, 2026 As someone who has worked for publicly traded corporations, one of which (WorldCom Wireless) was cooking their books, the need for quarterly reporting is extremely important. Please do not make changes to the existing rules.

Sincerely,
Katherine Parks
Tempe, AZ 85282

Sent from my T-Mobile 5G Device
Get Outlook for Android

Kate R. — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kate R. Affiliation: Jun. 15, 2026 Kathryn Rosewater, Founder/CEO, DC. Lower returns. Lower valuation. 100% against along with anyone with half a brain. Why is this even being considered?!? Unbelievable.

Kathryn Rosewater
Email: katrosewater@gmail.com
Cell: 202-288-8727

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katharina noetzel — Jun 15, 2026
Subject: S7-2026-15 From: katharina noetzel Affiliation: Jun. 15, 2026 I am a retired process engineer. I live off a lifetime of savings and Investments.
The change will make it easier for unscrupulous companies and C-suite officers to play the books and hide malfeasance for much longer, with corresponding risks to the companies, which my retirement may depend on.
Criminals are as common among CEOs and the like as in the rest of the population, and you are giving those more time to potentially destroy the livelihood of employees and everyone relying on companies to be honest.
You will risk the financial health of countless people to give crooks more time to steal a company blind without oversight. If a company is run as it should be, above cooking books and hiding risky behavior they should not have any problem with signing every three months but be happy to prove their correct accounting by adding their names to official documents.
Katharina Noetzel, retired Process Engineer, CA

Sent from my iPad

Kathe Wright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathe Wright Affiliation: Jun. 15, 2026 Extending the reporting any more than the present 3 month window will allow investors to be robbed blind. Why is this important to me? My retirement is at stake. After 45 years of working, my retirement is funded by the money I saved. Given the lack of accountability 6 months would afford investment funds, such a

change would cause irreparable harm to those who do NOT have years to wait out a downturn.

Kathé Wright
Retired RN
Ocean, NJ

Sent from my iPhone

Katherine Byrne — Jun 15, 2026
Subject: S7-2026-15 Comment From: Katherine Byrne Affiliation: Jun. 15, 2026 I am retired trying to keep my investments safe from insider trading. Please do not delay data that informs small investors like me while feeding it to a special class months ahead of us. Katherine Borkowski-Byrne

Sent from my iPad

Katherine Rhead — Jun 15, 2026
Subject: S7-2026-15 Comment From: Katherine Rhead Affiliation: Jun. 15, 2026 To whom it may concern:
What's the point about having timely information that exists to make informed investment decisions if it sits on the shelf in the dark from the public? A business knows everyday how much money is in their bank account, their receivables. Please don't enact this change, if will only hurt the public and erode public confidence.

Regards,
Katherine Rhead
(630)544-4996

Kathi Chan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathi Chan Affiliation: Jun. 15, 2026 I believe this will only help the RICH hide, and cheat easier.
Kathi A Chan RT(R)M) retired

Sent from my iPhone

Kathi Copeland — Jun 15, 2026
Subject: S7-2026-15 From: Kathi Copeland Affiliation: Jun. 15, 2026 Kathi Copeland
Retired
San Diego, Ca

We need quarterly reporting so the playing field is even. Too much insider trading is already happening as is evidenced by our current administration.
This will make it easier for companies to lie about their valuations.

Sent from my iPhone

Kathi Mackenstein — Jun 15, 2026
Subject: S7-2026-15 From: Kathi Mackenstein Affiliation: Jun. 15, 2026 Maintain quarterly reporting and accountability for corporations. America doesn't need less business regulation.

Kathie League — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathie League Affiliation: Jun. 15, 2026 This is a really bad idea, and I am strongly against it.

Regards,
Kathie S. League

Kathleen Carlson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathleen Carlson Affiliation: Jun. 15, 2026 This is ridiculously outrageous to go back to semi annual! The shape of our economy is horrible and we need all the information we can get. Totally opposed to your proposal. As a senior citizen, I need to know that our government's working on my b behalf!!

Kathy Carlson
Jamestown, NY

Sent from my iPhone

Kathleen Jallow — Jun 15, 2026
Subject: S7-2026-15 From: Kathleen Jallow Affiliation: Jun. 15, 2026 We tried twice yearly reporting before and people lost their savings. Let's not go back in time. We prefer to keep our hard earned money. Thank you

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Kathleen McCallister — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathleen McCallister Affiliation: Jun. 15, 2026 I'm now a retiree and had to completely start over after Enron stole all of my savings from when I was young. TRANSPARENCY is essential and we should increase it, not decrease it!!

Sent from my iPhone

Kathleen Moriarty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathleen Moriarty Affiliation: Jun. 15, 2026 Kathleen Moriarty

I’m retired living off my investments. I diligently saved money throughout my working years so that I could enjoy a comfortable retirement. I didn’t buy fancy cars, boats or big homes. I saved. I don’t need a government agency endangering my retirement income by making it easier for corporate executives to hide their own negligence, stupidity or avarice and cash out leaving investors holding the bag. That’s what this proposed new rule will allow. Please don’t do it.
Kathleen Moriarty
Atlanta GA

Sent from my iPhone

Kathleen Nelson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathleen Nelson Affiliation: Jun. 15, 2026 Kathleen Nelson, retired, Minnesota. Between 1955 and 1970 the United States economy allowed families to afford one parent staying home with the children while the other worked full time. I’m pretty sure people look back with nostalgia. Keep up with the discussion.

Kathleen Nelson
Minnetonka, MN

Kathleen Noonan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathleen Noonan Affiliation: Jun. 15, 2026 The reporting should stay quarterly to all for transparency and to keep businesses in check.

Thank you for honoring the American people and not just our businesses.

Kathleen Noonan
Compliance Associate

Sent from my iPhone

Kathleen O'Boyle — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathleen O'Boyle Affiliation: Jun. 15, 2026 Kathleen Oboyle retired
I depend on being an informed invester...I won't be informed if companies hiding the numbers. Many of us depend on our investments to live.
For the sake of the American people Please keep this quarterly

Get Outlook for Android

Kathleen R Worgul — Jun 15, 2026
Subject: S7-2026-15 From: Kathleen R Worgul Affiliation: Jun. 15, 2026 Outrageous, QUARTERLY is IMPORTANT! Be responsible!

Kathleen R Worgul

Kathleen Sweeney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathleen Sweeney Affiliation: Jun. 15, 2026 Quarterly reporting is the way to corporate transparency and safety for investors. Do not abolish or modify.

Kathleen M. Sweeney

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kathleen Tucker — Jun 15, 2026
Subject: S7-2026-15 Comment From: kathleen Tucker Affiliation: Jun. 15, 2026 Like millions of others my retirement money is invested in various mutual funds or ETFs . As a CPA the value of this reporting is the transparency that allows me to make informed investment decisions.

Kathleen Weaver — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathleen Weaver Affiliation: Jun. 15, 2026 Quarterly reporting always kept people on top of things. What's better about the proposed change? Easier to hide information? Unnecessary and unadvised.

Sent from my iPad

Kathryn Barnes — Jun 15, 2026
Subject: S7-2026-15 From: Kathryn Barnes Affiliation: Jun. 15, 2026 Kathryn Barnes, Retired Corporate Supervisor, Florida 33928

Keep Quarterly reporting!
Imagine being blinded while making daily decisions on your financial future. That's what only reporting every six months would be like.

Quarterly reports (Form 10-Q) allow investors and analysts to track earnings and catch potential issues (like declining revenue or profitability) in a timely manner, which would otherwise be HIDDEN for up to six months.

Market Accountability & Reduced Information Gaps: Regular, reviewed disclosures ensure market INTEGRITY and transparency. Without them, companies have a longer stretch of time possessing material nonpublic information (MNPI), which can complicate insider trading windows and increase

corporate fraud risks.

Our country's companies have ditched the pension and have pushed the responsibility of savings for our livelihood and retirement onto its citizens. TOOLS are needed to make good financial decisions. The stock market is a major part of the wealth building choices. Now these companies are asking for less transparency needed to make individuals and family financial decisions. Don't let this tool (quarterly reports - Form 10-Q) be stripped away!
KEEP QUARTERLY REPORTING!

Kathryn Murphy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathryn Murphy Affiliation: Jun. 15, 2026 There is so much fraud going on and right in the middle of this the SEC wants to change the rules in reporting..... Suspicious! Leave the rules the way they are. The more transparency the better off everybody will be, no chance to hide anything at least there will be less chance to hide things from the public.

Kathryn Toronto — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathryn Toronto Affiliation: Jun. 15, 2026 You need to report quarterly. Alot of evil doing can happen in 6 months time. I owned a tax practice for 30 years. My clients, and friends...all of us depended on quarterly reviews

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Kathryn Tuominen — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kathryn Tuominen This rule change is unnecessary and would unfairly affect the general investing public while shielding corporate bigshots. Why would I want more blinders ? I am retired and need to I invest carefully and this puts ne at a disadvantage.

Kathy Bledsaw — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Bledsaw Affiliation: Jun. 15, 2026 This would leave too much open for fraud and corruption. Insiders would be too tempted.

Sent from my iPhone

Kathy Boivin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Boivin Affiliation: Jun. 15, 2026 The SEC needs to keep the Quarterly Reports. It seems every day there is a new regulation that allows the rich to get richer and the poor to get poorer.

Kathy Boivin
Lexington, SC

Sent from my iPad

Kathy Bontya — Jun 15, 2026
Subject: S7-2026-15 From: Kathy Bontya Affiliation: Jun. 15, 2026 Did we learn nothing from the need for Sarbanes-Oxley? Why would we relinquish controls now? Is there anything positive to gain from this loosening of rules in preparation for delayed free-for-all? This is preposterous. Corporations have already found ways to reward themselves while enslaving their employees for pennies. What good could possibly come from retracting rules that were put in place for very good reasons? Please don't do this!

~ a former DCAA Sr. Auditor in Alabama.

Kathy Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Brown Affiliation: Jun. 15, 2026 This is outrageous! NO!!!

Sent from my iPhone

Kathy Byson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Byson Affiliation: Jun. 15, 2026 Leave it like it is.

Get Outlook for Android

Kathy Carr — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Carr Affiliation: Jun. 15, 2026 WHY would you change the reporting? It certainly does not instill confidence and provides less transparency, leading to even more corruption. This is a TERRIBLE idea!

Kathy Carr
Retired educator

Kathy Chouteau — Jun 15, 2026
Subject: S7-2026-15 From: Kathy Chouteau Affiliation: Jun. 15, 2026 There is no reason to cut back financial reporting. CEOs need to be held accountable on an ongoing basis.

Kathy Fowler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Fowler Affiliation: Jun. 15, 2026 Quarterly reporting needs to remain. The less reporting, the more opportunity to cover up information. Trust, but verify. We need the verification quarterly.

Kathy Fowler

Kathy Gilmore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Gilmore Affiliation: Jun. 15, 2026 No change to current rules. If anything monthly reporting should be required. Technology allows for more immediate reporting.

Kathy Gilmore

Sent from my iPad

Kathy Gregg — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Gregg Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Do not pass Rule S7-2026-15. Investors need to know what companies are doing with their money. Reporting is the only way. The deck is stacked against the little guy so much in this market. Deregulation at this time with this government administration is going to further erode investor confidence and cause uncertainty. We need more transparency not less. Thank you for listening.

Kathy Grosvenor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Grosvenor Affiliation: Jun. 15, 2026 Kathy Grosvenor
Private investor
Raleigh, NC

History has shown that returns are higher with quarterly reporting. Do not lessen reporting requirements.

Kathy Hasty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Hasty Affiliation: Jun. 15, 2026 Kathy Hasty, Daycare-Keep reporting it Quarterly!

Sent from my iPhone

Kathy Hurley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Hurley Affiliation: Jun. 15, 2026 Keep these companies reporting quarterly. Mary Hurley, retired. Want new shows to display accountability!

Kathy K Howell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy K Howell Affiliation: Jun. 15, 2026 Another scam by a corrupt government! Is this to protect more than companies, like the president? Stop this insanity!

Sent from my iPad

Kathy K Howell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy K Howell Affiliation: Jun. 15, 2026 So, basically stealing our money! Is the head of SEC a Trump appointee?

Sent from my iPad

Kathy Kerperien — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Kerperien Affiliation: Jun. 15, 2026 Why change what has worked for 50 years. Only makes cheating easier and losses greater when not being monitored closely

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Kathy Knuth — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Knuth Affiliation: Jun. 15, 2026 Kathy Knuth Retired Everything happens faster than ever; it is not wise to extend the time the quarterly reporting to semi-annual reports. We need truthful information more often not less often.

Kathy Matheny — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Matheny Affiliation: Jun. 15, 2026 Kathryn Matheny.
Recently retired
Attorney
This proposal to change reporting to quarterly is not good for the average consumer or stockholder. The currently available software /bookkeeping programs make this change, unnecessary and unfair to the shareholders. Please keep reporting requirements quarterly.

Thank you

Sent from my iPhone

Kathy McCarry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy McCarry Affiliation: Jun. 15, 2026 No. There is already enough fraud without giving companies a hand to do so. They should be as transparent as possible.

Sent from my iPhone

Kathy Price — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Price Affiliation: Jun. 15, 2026 How do you possibly think that this is the right thing to do?! We, the little guys, need transparency! Not more under handed dealings. Do not allow this.

Sent from my iPad
Kathy 🙂

Kathy Raphael — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Raphael Affiliation: Jun. 15, 2026 Must stay as it is today every quarter!

Sent from my iPhone

Kathy Scott — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Scott Affiliation: Jun. 15, 2026 Dear SEC,
I am opposed to changing from quarterly reporting. The risk in this change is greatest for those of us with not so much. We have tried to invest for our retirement and depend on reliable reporting to help us decide how to invest. Additionally, I believe that quarterly reporting helps to keep companies more honest.
Please do not take us back to the 1950s, the decade of my birth. I ask that you maintain quarterly reporting.
Sincerely,
Kathy P. Scott
337 Tacoma Ave NE
Renton, WA. 98056

Sent from my iPhone

Kathy Shotwell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Shotwell Affiliation: Jun. 15, 2026 Government is too big and corrupt and has gone too far! Stop the insanity, voting RED and small government!

Sent from my iPhone

Kathy Stahl — Jun 15, 2026
Subject: S7-2026-15 From: Kathy Stahl Affiliation: Jun. 15, 2026 It is VERY important that all CEOs report the correct amount of his/her earnings quarterly. Income can change from month to month. Mrs. Kathryn Mary Huntwork Stahl M.A. (French & Spanish).

Sent from my iPhone

Kathy Stahl — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Stahl Affiliation: Jun. 15, 2026 I support QUARTERLY reporting! Do NOT allow companies to cut back on their reports to stockholders. Sincerely,
Mrs. Kathryn Mary Stahl, M.A.
widow of Navy Veteran Lawrence Purtzenski who served 6 years in the U.S. Navy as a medic, including 2 years in Viet Nam. He needed his benefits to get care for his knees and feet which had been weakened from Agent Orange.

Sent from my iPhone

Kathy Strusa — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kathy Strusa Affiliation: Jun. 15, 2026 Not a good idea. We have worked hard for our money and we should not have it taken away.

Kathy Way — Jun 15, 2026
Subject: S7-2026-15 From: Kathy Way Affiliation: Jun. 15, 2026 Do not lessen the required quarterly reporting. My brother lost his retirement while invested in Enron.

Kathy Zuback — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kathy Zuback Affiliation: Jun. 15, 2026 I strongly object to moving away from quarterly reporting. While I acknowledge the administrative savings, I believe the cost to investors far outweigh the administrative costs of retaining quarterly reporting. Investors need to see more frequent performance information. I do not understand the thought process that would provide greater safety to the company vice to the investor.

Kathy Zuback, retired chief financial manager of federal agency ($Bs)

Katie — Jun 15, 2026
Subject: S7-2026-15 From: Katie Affiliation: Jun. 15, 2026 Quarterly reporting is important. Let’s not forget why it was put in place to begin with. My name is Katie Bell. My job title is SALT Manger. I live in Palmetto, Florida.

Thanks!

KATIE COLLINS — Jun 15, 2026
Subject: S7-2026-15 From: KATIE COLLINS Affiliation: Jun. 15, 2026 Quarterly reporting has helped keep investment firms and businesses accountable. DO NOT reduce reporting to only twice a year.

Sent from my iPhone

KATIE GRANT — Jun 15, 2026
Subject: S7-2026-15 Comment From: KATIE GRANT Affiliation: Jun. 15, 2026 Businesses should be held to higher standards of ethical conduct and accountability. Moving away from quarterly reports is a giant step backwards. The federal government should be focused on protecting people—not giving big businesses more cover to operate under a cloak of darkness!!

Katie Grant

Katie Talbert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Katie Talbert Affiliation: Jun. 15, 2026 Keep quarterly reports is transparent. I vote no.
Katie Talbert-Burke

Kay Cad — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kay Cad Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Why would you take away information that is vital for retail investors to make informed decisions? It just seems like another way to penalize and disadvantage ordinary people from being in control of their finances, and taking away their agency and power so you can profit the big boys. Quarterly disclosures help me to make informed decisions about what to do with my money. As a retail investor, I utilize this information and taking it away would leave me and may others with a huge disadvantage.

Kay Henry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kay Henry Affiliation: Jun. 15, 2026 My name is Kay Henry. I'm 78 with only my IRA as my safety net. I need transparancy to help invest safely. Not long term ripoff To hide my choices.

Kay Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kay Jones Affiliation: Jun. 15, 2026 My name is Frances Jones, of Cambridge, MA.

I am a mom, an investor, and a behavioral therapist/teacher. The proposed reporting chabge hurts investors and could leave them holding the bag when a company makes poor business decisions or is losing money. I want to know where my money is and how it’s being used by the companies I invest in. This new rule seems ripe for hiding business mistakes and/or fraud, leaving retail investors like me little opportunity to sell their shares while insiders can sell, leaving retail investors holding the bag.

Kay Krivas — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Kay Krivas Affiliation: Jun. 15, 2026 QUARTERLY! Keeping Informed is invaluable. Transparency always! Never go backwards! Always go forward. Kay, retired educator, Camden County, NJ

Kay Mathias — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kay Mathias Affiliation: Jun. 15, 2026 Kay Mathias, Retired, We should require companies to continue to submit quarterly reports. The practice of reporting quarterly provides the public with greater transparency into companies and reduces the risk of fraud and market manipulation.

Yahoo Mail: Search, Organize, Conquer

Kay Peebles Commodity Manager, Entegris — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kay Peebles Keep the reporting quarterly. Greater transparency is crucial.

Kay Schultetus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kay Schultetus Affiliation: Jun. 15, 2026 Quarterly reporting is an important tool in assuring things remain on track. They were a part of the company quarterly employee meetings where I worked for 45 years. Katherine Schultetus here, sharing my opinion. Retired now, formerly a Senior Executive Assistant with an American corporation with International offices and operations world-wide. I see no good reason to change this policy, unless you need more time to sweep shenanigans under the rug. Accountability is critical for the health and security of our economy.

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kckimejr — Jun 15, 2026
Subject: S7-2026-15 Comment From: kckimejr Affiliation: Jun. 15, 2026 The process has worked for a very long time. This solution seems to be in search of a problem. Keep repotting quarterly.

Keith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Keith Affiliation: Jun. 15, 2026 This is a BAD idea. Less transparency and companies will be tempted to operate differently in this new opacity. There is NOTHING about this change that helps the retail investor.

Sent from my iPhone

Keith — Jun 15, 2026
Subject: S7-2026-15 From: Keith Affiliation: Jun. 15, 2026 Nothing good can come from MORE secrecy. Fraud hides in the dark. You are inviting malfeasance with the proposed reporting change.

Sent from my iPhone

Keith Grimm — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Keith Grimm Affiliation: Jun. 15, 2026 Quarterly reporting is critical to the average investor. In a time when things are moving at light speed, changing to semi-annual makes no sense and will negatively impact valuations and oversight. Do not allow this additional grab for power by our financial institutions.

Keith Grimm

Keith Homan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Keith Homan Affiliation: Jun. 15, 2026 To keep the market above board and transparent, companies need to be held to quarterly reports. Moving to a point where they only report every 6 months invites dishonesty and subvertive business practices putting the average investor at a clear disadvantage.

Keith Jones — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Keith Jones Affiliation: Jun. 15, 2026 Diana Jones, self-employed
Making sure Americans get reliable opportunity for retirement savings should be a #1 goal. There is absolutely no justification for not keeping reporting quarterly. Please be loyal to the American people, and show good character by standing up for them. So few have this character…be one of them that does.

Sent from my iPhone

Keith Pearson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Keith Pearson Affiliation: Jun. 15, 2026 I object strenuously to this proposed change. It severely reduces accountability and transparency. The idea that it will somehow reduce the burden on companies is not true. Every boardroom I've ever been in would never accept less from their own company. If they do the numbers monthly for themselves then it is no great stretch to make those numbers public.

Keith Pearson
New London, Minnesota

Keith Westover — Jun 15, 2026
Subject: S7-2026-15 Comment From: Keith Westover Affiliation: Jun. 15, 2026 Books should not be hidden from the public eye. This leads to deception in stock market trading and financial gains behind closed doors. And losses to investors trusting companies to look after their money.

Sent from my iPhone

Keith Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Keith Williams Affiliation: Jun. 15, 2026 There is absolutely no good reason for this rule change. Very clearly it is a benefit only for companies and none for the majority of the people of the United States. I vote for individuals in congress who watch out for and reject proposals like this.

Keith Williams

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keitha beamer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: keitha beamer Affiliation: Jun. 15, 2026 This only provides security to the rich owners of the companies. To the everyday folks who work to keep the country afloat, it is just another kick in the pants. This should not be allowed to occur. The good old days were not as good as they seem.

Kelley Thompson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kelley Thompson Affiliation: Jun. 15, 2026 Kelley Thompson, retired, California. Transparency is key from our government agencies. There is no reason to change reporting from 4x a year to 2x a year. Public companies are just that - public. Allowing investors different access than the public is nonsensical. Please don’t change the 10-Q reporting guidelines.

Sent from my iPhone

Kellie Gregg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kellie Gregg Affiliation: Jun. 15, 2026 Quarterly reporting is a necessary tool for investors, and regulators to insure companies are compliant. 6 months is too long to go without oversight.

Sent from my iPhone

Kelly Houk — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kelly Houk Affiliation: Jun. 15, 2026 Keep Quarterly Reporting!!!

Kelly

Sent from my iPhone

Kelly Kollath Huenink — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kelly Kollath Huenink Affiliation: Jun. 15, 2026 With gutting of consumer protections we need to keep our current quarterly tabs on the pulse of the stock market.

Sincerely,
Kelly L Huenink
1616 E Apple Creek Rd
Appleton, WI 54913

Sent from my iPhone

Kelly mcmanus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kelly mcmanus Affiliation: Jun. 15, 2026 It is imperative that you keep the American people informed. Keep the reporting quarterly and keep companies accountable.

Kelly McManus, educator

Sent from my iPhone

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kelly sheeley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: kelly sheeley Affiliation: Jun. 15, 2026 Quarterly reporting allows the average investor to make timely decisions regarding their investments. Giving investors information in a timely matter is imperative . Kelly Sheeley, Winter Haven Florida. Retired teacher

Get Outlook for iOS

Kelly Strazdas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kelly Strazdas Affiliation: Jun. 15, 2026 This is another consumer protection being taken away under this administration. It will take away an important tool for the average joe to make investments . This will not be a benefit to anyone but bad actors. PLEASE, do not pass this bill.

Kelly Strazdas, NJ
Retired

Sent from my iPhone

Kelly Walsh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kelly Walsh Affiliation: Jun. 15, 2026 I urge the SEC to keep the current practice of quarterly reporting. As the director of a non - profit, quarterly reporting helps us better understand our corporate donors. On a personal note, quarterly reporting allows me to be

a better educated investor.

Thank you,

Kelly Walsh
Managing Director
Making "Music with Heart"
www.musicwithheartboston.org
c. 617-686-5250

Kelsey Marie Bell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kelsey Marie Bell Affiliation: Jun. 15, 2026 I think more reporting/data is better.

Sincerly,
Kelsey

Sent from my iPhone

Ken — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Affiliation: Jun. 15, 2026 This is a terrible rule that must not pass. As an investor I will be at a great disadvantage in knowing the true situations of these companies. Stop this now! Ken Joldersma

- The best that we can hope for is to be laughing when we finally hit the ground.

Ken Garber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Garber Affiliation: Jun. 15, 2026 We need full transparency! There should be quarterly disclosure at a minimum!

Sent from my iPhone

Ken Gregg CPA, former CFO, Controller, and VP Finance of publicly traded companies — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ken Gregg I object to the attempt to degrade the US financial reporting system monitored by the SEC by moving from Quarterly to Semi-Annual reporting. Ken Gregg, CPA MBA

Ken Hald — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Hald Affiliation: Jun. 15, 2026 Corporate transparency is fundamental to a healthy economy. As a stockhokder, I am an owner in the company and am entitled to regular, quarterly reporting. Don't change this requirement. Ken Hald, rerired.

Ken Hald
ken10hald@gmail.com
West Liberty, Iowa (It's in the middle)

Ken Hall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Hall Affiliation: Jun. 15, 2026 Please maintain the current system of quarterly reporting.

Ken Moore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Moore Affiliation: Jun. 15, 2026 Stop the political BS.

Sent from my iPhone Ken Moore

Ken Schubert — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ken Schubert Affiliation: Jun. 15, 2026 It is essential that we maintain quarterly reporting. The markets that demand quarterly numbers command the richest valuations.
The markets that settle for twice a year sit at a discount. We cannot go backwards. Insist that quarterly reporting continues.

Ken Schubert
Chief Engineer - Cue Recording
Springfield, Va.

Ken Skelly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ken Skelly Affiliation: Jun. 15, 2026 Don’t try making information even less available to investors. It’s bad enough that so many pols lie about their concern for their voters and their true intentions. Tell what little truth is available. Voters need mine than a supercilious smoke and a lot of BS.

Sent from my iPhone

Kendra Drury — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kendra Drury Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I work in the financial industry & have my Series 7, 9/10, 63 and working to take the Series 65. Nothing about the current state of financial reporting, taxes, or SEC laws benefits the average American. All the rules are grey in ways that benefit the wealthy and this rule is just another example. Do not allow this, less accountability equals more fraud.

Keni Sturgeon — Jun 15, 2026
Subject: S7-2026-15 From: Keni Sturgeon Affiliation: Jun. 15, 2026 The SEC must keep the requirement for Quarterly reporting. This requirement helps keep public companies honest. Without this quarterly requirement, that every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie, it has been demonstrated and proven time and time again, that CEOs will not be honest with the American people. I urge the SEC to do the right thing for the American people, particularly as an entity that is entirely funded by the American tax payers, and not just the rich corporations and their CEOs.

Keni Sturgeon
Wenatchee, WA 98801

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kenji holmes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: kenji holmes Affiliation: Jun. 15, 2026 Quarterly reporting needs to stay! It holds companies to a higher public standard, allows for a more stable Stock market, and makes it harder for companies to hide insider trading! Bi-annual reporting would do more harm than good, benefiting bad companies and hurting strong revenue growers!

Kenji Holmes
720-635-1099

Kenneth Elliff — Jun 15, 2026
Subject: S7-2026-15 From: Kenneth Elliff Affiliation: Jun. 15, 2026 Do not let these protections disappear. Do we not learn anything from history?

Kenneth Elliff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kenneth Elliff Affiliation: Jun. 15, 2026 This is the most corrupted government ever. I realize you are likely filled with Trump loyalists who care nothing for the average citizen. But the country will be accountable.

Kenneth Hollis — Jun 15, 2026

Subject: S7-2026-15 Comment From: Kenneth Hollis Affiliation: Jun. 15, 2026 This is unfair and inadequate… you know it is!
You need to rethink this and be aware that this is not what we expect of you. It's time to do the right thing by the American public.

Sent from my iPad

Kenneth Joseph Treadaway Kenneth Joseph Treadaway — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Joseph Treadaway Kenneth Joseph Treadaway Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: All information as frequently as possible is important for investing do not block or reduce the amount of required information from companies if not they should be required to report more often

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Kenneth Roe — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kenneth Roe Individual investors deserve more information, not less. Quarterly reports protect individual investors. Dispensing with quarterly reporting would only widen the information gap between regular shareholders and insiders.

Kenneth Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kenneth Williams Affiliation: Jun. 15, 2026 We have evolved to quarterly reporting FOR A REASON! It ensures transparency to shareholders, giving them accurate information in a timely manner. It should NOT be undone.

Kennetha Hall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kennetha Hall Affiliation: Jun. 15, 2026 Please continue with quarterly statements. Many retirees and other investors could potentially lose their entire nest egg they are trying to build.

Kent Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kent Smith Affiliation: Jun. 15, 2026 Please make it difficult to steal!
William Smith, Retired.

Sent from my iPhone

Kenton Lindley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kenton Lindley Affiliation: Jun. 15, 2026 Kenton Lindley Retired Stopping businessmen from fleeing the public.

Yahoo Mail: Search, Organize, Conquer

Keri Drew — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Keri Drew Affiliation: Jun. 15, 2026 My name is Keri Drew, I'm an Office Support Assistant IV, who works in Rolla, MO, I like the quarterly statements on my investments. I have worked hard to get where I'm at, don't come in and change it now where I can lose a 1/3 to 1/2 of my investment. Find a different way to gain money, this will cause all of the American people to be angry with you! You shouldn't be allowed to make decisions on other peoples retirement plans without voting on it.
Sincerely, Mrs. Keri Drew

Kerri Kowing — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kerri Kowing Affiliation: Jun. 15, 2026 To whom it may concern

My opinion on quarterly reporting is No! Please retain better transparency by keeping the quarterly statements. It is my belief the six months statements will
not show as much transparency and invite opportunity for possible corruption. Too many consumer protections have been stripped away by the current administration.

That you for complying with this request and what the majority of the citizens demand.

Regards,
Kerri
Kowing
Patient Access Representative

Kerri Kowing

Yahoo Mail: Search, Organize, Conquer

Kerri LeMay — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kerri LeMay Affiliation: Jun. 15, 2026 To the Secretary of the Securities and Exchange Commission:

Re: File Number S7-2026-15

I am writing in opposition to the Commission's proposed rule allowing public companies to replace quarterly reporting with semiannual reporting.

As a financial literacy educator, I work to help students and community members understand how to evaluate investments, interpret financial information, and make informed decisions about their financial futures. A core principle of financial education is that investors deserve access to timely, accurate, and transparent information.

Quarterly reporting provides regular checkpoints that allow both experienced and novice investors to monitor a company's performance and identify emerging risks. Reducing the frequency of required reporting would decrease the amount of standardized information available to the public, potentially widening the knowledge gap between institutional investors with extensive resources and everyday investors who rely on SEC filings to make informed decisions.

Financial literacy programs across the country encourage individuals to participate confidently in the financial markets. That confidence depends on trust that information is accessible, current, and consistently disclosed. Moving from quarterly to semiannual reporting may unintentionally undermine those efforts by making it more difficult for individuals to track changes in company performance and compare investment opportunities.
While I recognize the Commission's interest in reducing compliance burdens for reporting companies, I encourage the SEC to carefully weigh those considerations against the importance of investor education and investor protection. If reporting relief is deemed necessary, the Commission should consider limiting it to smaller issuers while maintaining quarterly reporting requirements for larger public companies whose securities are widely held by retail investors.

Thank you for the opportunity to comment on this proposal. I respectfully urge the Commission to prioritize transparency and the informational needs of everyday investors by preserving the existing quarterly reporting framework.

Sincerely,

-Kerri LeMay

Sent from my Galaxy

Kerry Petty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kerry Petty Affiliation: Jun. 15, 2026 Kerry P.
CEO Transportation LLC
Lets keep the reporting going for every quarter. Thank you

Kevan Ganter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevan Ganter Affiliation: Jun. 15, 2026 Absolutely not, this gives the crooks more time to commit theft and fraud. More transparency not less.

Kevan Ganter

KEVIN — Jun 15, 2026
Subject: S7-2026-15 Comment From: KEVIN Affiliation: Jun. 15, 2026 keep qtr reports

KEVIN E. DEMPSEY

805 N. AUBURN WOODS DR.
PALATINE IL. 60067
847-991-1003

Kevin and Glenna — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kevin and Glenna Affiliation: Jun. 15, 2026 I used to work in SEC reporting. This proposal would be a major mistake and would hurt the investing public.

Sent from my iPhone

Kevin Barhydt — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kevin Barhydt I am writing to voice my opposition to the proposed shift toward semiannual corporate reporting. At its core, equity investing represents true business ownership. As owners, individual investors have a fundamental right to regular, transparent communication regarding the operations, financial health, and strategic direction of the companies they fund. Operating in the dark for half a year severely limits an investor's ability to make disciplined, educated allocation decisions. Taking away standard quarterly reports does not foster long-term thinking; it merely ensures that public owners are less informed about the day-to-day realities of their investments. For the health of the markets and the protection of individual investors, please preserve the current quarterly reporting requirements.

Kevin Blattel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kevin Blattel Affiliation: Jun. 15, 2026 SEC is evil they rob us to the tune of billions of dollars they should have to report every month!

Kevin Han — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Han Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is not fair or just, no one should get information ahead of anyone else.

Kevin Heanry — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Heanry Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission
As an ordinary investor who works two jobs just to pay the bills and have a small savings built up, it is important to have more information on money. Less money will help those who have connections or premium subscriptions to access the data. Friends and family of Wall Street. Word of mouth via private events. Unfortunately, ordinary retail investors don't have this information. We don't even get invites. We just get 5% of our check removed each week hoping to retire some day. When you're trying to make markets safe and secure and need consumer confidence (lack of it is terrible), the last thing you need is less data and transparency. This will cause a bigger economic shift. In fact, some people will be concerned pulling out causing an illiquidity in currency. Currency needs to be liquid. A lack of trust in the markets likely causes consumer pull back (including investments). I know the relevancy is small but this recent IPO strong arm the banks to doing what they needed. So a space company just planted the seed that the companies call the shots, not the institutions. That it's wall streets pleasure to tenure the IPO. Not the companies 4 years of growth and profit among many other things that proves it. So in short, we need more transparency and more safeguards and less rule bending and flexibility for those in the know.

Kevin Kelly — Jun 15, 2026
Subject: S7-2026-15 From: Kevin Kelly Affiliation: Jun. 15, 2026 Please let us try to keep some accountability alive in our Country.

Sent from my iPhone

Kevin Mofield — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin Mofield Affiliation: Jun. 15, 2026 Allowing for corruption every moment there is no transparency. This is a no confidence action in the SEC to even think about this action. What or who has been lining your pockets?
FBI notification for RICO violation that might be involved and any other USC violations.
Kevin Mofield 32 year Personal Investor/Law Enforcement officer.

Kevin O'Brien — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin O'Brien Affiliation: Jun. 15, 2026 Kevin O'Brien, Land Surveyor.
This changes the game in an unfair way allowing insiders to rip off small investors who have life savings in their retirement accounts. Allowing insiders to know how a company is faring that would not be publicly available information. This rule change is not worthy of a republic but rather an oligarchy. Do not change this rule. Allow small investors to continue to have rights to information as institutional investors about publicly traded companies

Sent from my iPhone

Kevin Spady — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin Spady Affiliation: Jun. 15, 2026 This is a terrible ruling and limits public access. Do not approve

Sent from my iPhone

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kevin trimble — Jun 15, 2026
Subject: S7-2026-15 Comment From: kevin trimble Affiliation: Jun. 15, 2026 Seriously? Cutting quarterly reports is an idiotic idea. Absolutely not.

Kevin V. Murphy Retired securities broker/principal. Licensed Attorney — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kevin V. Murphy Quarterly reporting was initiated because of a genuine need to protect stockholders from managerial fraud, abuse, and mismanagement, through disclosure and transparency. Nothing has changed to reduce the need for this investor protection! In fact, it is more necessary today!

Kevin Walsh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin Walsh Affiliation: Jun. 15, 2026 There is already enough corruption in the markets. Ruling corporations can go dark will increase this and reduce investors confidence in anerican markets.

Kevin Walsh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin Walsh Affiliation: Jun. 15, 2026 There is already enough corruption in the markets. Ruling corporations can go dark will increase this and reduce investors confidence in anerican markets.

Sincerely
Kevin Walsh

Kevin Winn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kevin Winn Affiliation: Jun. 15, 2026 Stop this better transparency always

Yahoo Mail: Search, Organize, Conquer

Khadijah West — Jun 15, 2026
Subject: S7-2026-15 Comment From: Khadijah West Affiliation: Jun. 15, 2026 Hey, Sec: Keep it Quarterly!

Khanh Le — Jun 15, 2026
Subject: S7-2026-15 Comment From: Khanh Le Affiliation: Jun. 15, 2026 Please keep quarterly reports. I read and kept these reports for reference.

Sent from a Samsung Galaxy... far far away

Kim — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim Affiliation: Jun. 15, 2026 My name is Kim Kovach. I'm retired from a financial career and live in Ocala Florida. I am an investor and I depend upon frequent and recent financial reporting. Quarterly reporting is much more appropriate than anything slower for a multitude of reasons. If the SEC wants to make a change, they should increase the reporting frequency to bi-monthly rather than decrease it!

Sent from my iPhone

Kim Boedeker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Boedeker Affiliation: Jun. 15, 2026 Please keep the reporting quarterly! It is in the best interest of consumers, investors and businesses.

Kim Bolick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim Bolick Affiliation: Jun. 15, 2026 Quarterly reporting is a valuable tool in managing personal portfolios. Regardless of whether any particular individual actually looks at each quarterly report, the information is readily available. I, for one, do look at the quarterly reports of my investments. This is not a particularly burdensome requirement. Computerized record keeping reduce this to running a standard computer report. The companies already compile this information for internal tracking. It is a fundamental requirement of a sound, robust check and balance system.

Kim Bolick
2021 Crestline Dr.
Muscatine, IA 52761

Kim Carthen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Carthen Affiliation: Jun. 15, 2026 A form of insider trading…companies hiding loss and effectively manipulating the market value while a handful of people have non public knowledge

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Kim Contreras — Jun 15, 2026
Subject: S7-2026-15 From: Kim Contreras Affiliation: Jun. 15, 2026 It is truly shocking given all that we experienced in 2008 and know to be true about the experience of business and money that we would at this point in our understanding propose less reporting. The love of money is the root of all evil and with clear examples before us of Epstein and others who have manipulated our financial systems with the help of many others to dark ends we should continue to put up guard rails that are at least one more check on the human heart and it's attachment to power and control.

Thank you for listening and protecting us from those who would only be concerned about their own self interest not the love of neighbor.

Kim Contreras
Fresno, CA

Kim Contreras | Trauma Healing
Ph: 559-455-8995
646 N. Bond St. | Fresno, CA 93702

Kim Cook — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim Cook Affiliation: Jun. 15, 2026 Please keep it the same! Protect us!

Kim Dixon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Dixon Affiliation: Jun. 15, 2026 We need quarterly reporting and I can think of no valid reason to lengthen the requirement timing. Please protect all investors!

Kim Dixon

Kim G — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim G Affiliation: Jun. 15, 2026 I am against this and believe quarterly reporting is essential. It isn't foolproof but it helps against fraud. Also, as an investor it helps

with my decision making for my retirement. Not all of us are financial people and do not have the time to monitor on our own frequently so the reports are helpful.

Kim Humiston — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Humiston Affiliation: Jun. 15, 2026 Quarterly reporting is a must for consumers.

Say “NO” to a six month rule.

This matters to me because I invest in stocks and ETFs and other financial instruments. I use financial reports snd analysis to make these decisions. Six months is way too long a period for reports, and can lead to insiders dumping stocks well before an average person can act.

Kim Wooten, PE, LEED AP, BCxP

Kim Wooten
Senior Engineer, Energy and Sustainability
Facility Strategies Group
704-258-4150

Kim Lowery Motley fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kim Lowery Why would anybody only want a report 2 times a year? That's ridiculous and poor business ethics. If one has an investment in anything 4 times a year is the minimal . What is there to hide would be my question.

Kim M — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim M Affiliation: Jun. 15, 2026 If you want people to continue investment in your companies & in buying your products, I recommend maintaining quarterly reporting. Hardworking employees & robust consumers depend on sound financial planning & fair transparency to build growth in savings. We are already being tested & stretched economically. I do not advise pushing responsible savers away, by involuntarily increasing our risk, due to less ability to monitor our funds. This matters to me because I sacrificed, along with my family, to make sure I had a secure financial future.

Kim Markey, retired BSN, California.

Yahoo Mail: Search, Organize, Conquer

Kim Matthews — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Matthews Affiliation: Jun. 15, 2026 Quarterly reporting should be kept. It is unfair for consumers and tax payers if companies are allowed to do whatever they please for a long period of time. Transparency keeps things honest. If a company can hide their records for a long period of time then they can not be held accountable for things that they do.
Kim Matthews

Teacher

Sent from my iPhone

Kim Rendon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim Rendon Affiliation: Jun. 15, 2026 Keep organizations honest! Hard working employees have already been stripped of standard benefits. Quarterly transparency helps hold the few in charge accountable.

Thank you!
Kim Rendon
610-247-2628
311 S Rolling Rd, Springfield, PA 19064

Kim Ritter — Jun 15, 2026
Subject: S7-2026-15 From: Kim Ritter Affiliation: Jun. 15, 2026 Kim Ritter. Retired. Michigan. Sick of this administration making it so easy for billionaires and CEOs to be crooked. Just stop! Quarterly reporting isn't even enough with these people!!

Kim Ritter

KIM Smith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: KIM Smith Affiliation: Jun. 15, 2026 Larry Dingess: Retired , Investor: Demand Quarterly Reporting: Middletown, DE

Sent from my iPhone

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kim sowinski — Jun 15, 2026
Subject: S7-2026-15 Comment From: kim sowinski Affiliation: Jun. 15, 2026 SEC keep the requirements of reporting quarterly.

Sent from my iPhone

Kim Strathearn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kim Strathearn Affiliation: Jun. 15, 2026 Keep quarterly reports. I read every one of my investments' quarterly reports. There is no benefit for investors to change them to semi annually. We stand a lot to lose if changed. I am retired and can not afford to be uninformed of poorly performing investments. Kim Strathearn, retired, Caldwell, Idaho.

Sent from my iPhone

Kim Suminski — Jun 15, 2026
Subject: S7-2026-15 From: Kim Suminski Affiliation: Jun. 15, 2026 Quarterly reporting was installed for a reason and is no big deal. CEO's make big bucks and are held responsible for the numbers as they should be. I see know reason why they should not be made aware and held responsible for these numbers.

Sent from my iPad

Kim White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim White Affiliation: Jun. 15, 2026 There is MUCH distrust in the American people of government entities. Except for the Defense Dept., the U.S. government should have NO secrets and nothing to hide from American citizens at all. A QUARTERLY report from the Securities and Exchange Comission isn't too much to ask. Because if our governmenf is not 100% transparent , trust in investments especially, that trust will cancelled. We the People have HAD it with paying more and getting less ! If it were up to me the S.E.C. would report MONTHLY.
Kim White, Real Estate Specialist, St. Louis, Mo.

Kim White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim White Affiliation: Jun. 15, 2026 There is MUCH distrust in the American people of government entities. Except for the Defense Dept., the U.S. government should have NO secrets and nothing to hide from American citizens at all. A QUARTERLY report from the Securities and Exchange Comission isn't too much to ask. Because if our government is not 100% transparent , trust in investments especially, that trust will cancelled. We the People have HAD it with paying more and getting less ! If it were up to me the S.E.C. would report MONTHLY.
Kim White, Real Estate Specialist, St. Louis, Mo.

Kim Wilhelm — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kim Wilhelm Affiliation: Jun. 15, 2026 Don't take us back to the 1950's. As consumers we have a right to know how the company is doing particularly when it comes to investing. If the company is getting any government funding it should be more often than that. Don't bow down to this administrations cheap tactics to fund the wealthy. They have done enough to line their own pockets. If it is a company that trades on the stock exchange their needs to be oversight, by way of quarterly reporting. I am not convinced they are honest quarterly but at least it gives some insight. Changing this is putting the fox guarding the hen house

Kim Wilhelm

Kim Wintering — Jun 15, 2026
Subject: S7-2026-15 From: Kim Wintering Affiliation: Jun. 15, 2026 Quarterly financial reporting is critical because it prevents corporate fraud and ensures market transparency, directly protecting the

retirement savings and jobs of average Americans. Kim Wintering

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Kimberley Valentino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kimberley Valentino Affiliation: Jun. 15, 2026 Absolutely ridiculous! Why in the world would you do that other than to make the middle class lower class. Must be a Trump idea.

Sent from my iPhone

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kimberli Freeman — Jun 15, 2026
Subject: S7-2026-15 Comment From: kimberli Freeman Affiliation: Jun. 15, 2026 Kimberli Freeman property manager we need to see quarterly earnings report to keep up with our investments and the progree

Yahoo Mail: Search, Organize, Conquer

Kimberly Feilmeyer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kimberly Feilmeyer Affiliation: Jun. 15, 2026 Investors need and deserve more information NOT less. Keep the reporting quarterly and don’t roll it back.

Sent from my iPhone

Kimberly Gibson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kimberly Gibson Affiliation: Jun. 15, 2026 This is a bad idea that I do but are with. Corporations need to be held accountable for their actions. Keep their reporting at quarterly, do not change. Changing is not for the benefit of the people, for the people.

Sent from my iPhone

Kimberly Lake — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kimberly Lake Affiliation: Jun. 15, 2026 The SEC needs to keep reporting as they do, now. Do not change the rules on quarterly reporting!

null

Kimberly Pace — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kimberly Pace Affiliation: Jun. 15, 2026 Crime doesn't pay. Be

honest and responsible.

KIMBERLY R Swenson-Zakula — Jun 15, 2026
Subject: Comment on S7-2026-15 From: KIMBERLY R Swenson-Zakula Affiliation: Jun. 15, 2026 Quarterly reports didn't work the first time. This is not something that is in the best interest of American investors. Do not try this again. Kimberly Swenson-Zakula CRNA, Minnetrista MN

Sent from my iPhone

Kimberly Rice — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kimberly Rice Affiliation: Jun. 15, 2026 Yet another smoke and mirrors move to keep the public in the dark at a time when they so desperately need the transparency and truth from our governments officials. We're trying to Survive, do you understand? Most of us do not have anything like the millions it requires to invest and make millions more in return. All most people can hope for is a few thousands or tens of thousands while those on the inside track have access to better, maybe timely and precise information and are able to rake in millions! Help the people who need it, not those who would make it anyways!!

Kimberly Weast — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kimberly Weast Affiliation: Jun. 15, 2026 Kimberly Weast, retired, Oklahoma. I have saved money in an IRA my whole working life. I want the best returns and do not want to be cheated out of income.

Kimberly Zink — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kimberly Zink Affiliation: Jun. 15, 2026 As someone who has retirement accounts impacted by corporate reporting, I see absolutely no benefit to the public economy to allowing corporations to hide their financial information for 6 months. Quarterly reporting keeps us informed and keeps corporations accountable. Do NOT change the reporting period term.

Kimmer Petroff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kimmer Petroff Affiliation: Jun. 15, 2026 SEC- What are you thinking!? Hx shows reporting 2 X per year impacts Americans and their retirement funds negatively. Hx also shows us many entities can not be trusted when reporting is limited to 2x per year.
I want to know why this decision has been suggested and the economic impact to all Americans.
Kimmer Petroff RN
2612 East Copper Point Street
Meridian, Idaho 83642

King Beach — Jun 15, 2026

Subject: Comment on S7-2026-15 From: King Beach Affiliation: Jun. 15, 2026 The 1950-1970 period was before investors had easy access to digital data including P/E. If you are going to do a historical comparison you need to include other relevant aspects of history such as increasing digital access. Cherry-picking history does not make for convincing evidence.

Kitty Johnson — Jun 15, 2026
Subject: S7-2026-15 From: Kitty Johnson Affiliation: Jun. 15, 2026 Why should they be hiding facts about accounts other people ate invested in?

KK L — Jun 15, 2026
Subject: S7-2026-15 Comment From: KK L Affiliation: Jun. 15, 2026 We need quarterly information to give us fair insight. Please don't tip the scale to the side of the companies!

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kktmom — Jun 15, 2026
Subject: S7-2026-15 From: kktmom Affiliation: Jun. 15, 2026 NO, NO, NO!!!!!!!!!

Sent from my iPhone

Klarisa Aivazian — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Klarisa Aivazian Affiliation: Jun. 15, 2026 Absolutely not! Quarterly reporting is there for a reason. No roll back!

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Knoxann Armijo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Knoxann Armijo Affiliation: Jun. 15, 2026 I worked on the Enron case in San Francisco. The reason why the CFO for sure must sign quarterly under the penalty of perjury is so that what happened with Enron doesn’t happen again. It should never happen again. SEC is now being run by gangsters? I hope not.

Keep the sun shining on all of these companies.

Kofi Renaud Kofi Renaud — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kofi Renaud Kofi Renaud Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is bad for all small investors trying to build a nest for out family's please think about us and not the already wealthy..

Kosmik Ray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kosmik Ray Affiliation: Jun. 15, 2026 This rule change would harm the definition of security.

Sent from my iPhone

Krista DiBerardino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Krista DiBerardino Affiliation: Jun. 15, 2026 If a company wants to become public, and use our money to run their business and grow, they need to report to us on a frequent basis.
With inflation as it is and the economy in disaster, normal people who invest rely on this money to live.
Losing a third or half of MY money is not acceptable.
When we invest companies grow. Losing this amount is our investments means pulling all our money out of markets which will then collapse.

Kristen Harding — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kristen Harding Affiliation: Jun. 15, 2026 I support quarterly reporting. I am a senior citizen, and it's very important to me to have current correct information.
Kristen Harding

Kristi Ellefson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kristi Ellefson Affiliation: Jun. 15, 2026 Kristi Ellison
Marketing Communications Manager
Seattle, WA

Less transparency and oversight means lower returns and lower valuations. Americans are already struggling and if the meger investors can lose a third, or even half, of our life savings the backbone of America will be wiped out. Rolling back advances and negating the progress we've made will wipe out decades of effort and progress. This is a bad path to go down and will hurt a lot of hard working families and put an addition burden on a struggling economy that is already at its breaking point.

Kristin Berken — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kristin Berken Affiliation: Jun. 15, 2026 Reject Rule S7-2026-15! Save our economy.

Sent from my iPhone

Kristin Carkeek — Jun 15, 2026

Subject: S7-2026-15 Comment From: Kristin Carkeek Affiliation: Jun. 15, 2026 With all that is happening now with AI technology, there is no legitimate reason for NOT having quarterly reporting and quarterly statements; do not allow any changes. It is not a burdensome regulation. Protect the rights of investors and consumers! We buy and invest from companies that align with our conscience. Quarterly check-ins facilitate that process.

K Carkeek

Kristin Cole — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Cole Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: We are school teachers and understanding how our money is being invested, when and how it changes need more transparency, not less. Please keep the quarterly reporting mandatory for every trading company that works with people's money and long term retirement. We deserve the right to know what is going on with our investments and to be kept abreast of every move that is made. Do not change the law!

Thank you.

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kristine knapp — Jun 15, 2026
Subject: S7-2026-15 Comment From: kristine knapp Affiliation: Jun. 15, 2026 We need quarterly reports. We don’t need more fraud and closed books.

Kristine McMillan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kristine McMillan Affiliation: Jun. 15, 2026 Please don’t allow this! I don’t know enough to work around the changes. We’re retired and living in tight budget so any cuts to what we have in our retirement savings is very detrimental. Please listen to your constituents!!
Kris McMillan, retired in Indiana

Kristine White — Jun 15, 2026
Subject: Comments on S7-2026-15 From: Kristine White Affiliation: Jun. 15, 2026 All reporting should happen quarterly. No reason to change. Transparency is always best.

Kristoffer Bonilla — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kristoffer Bonilla Affiliation: Jun. 15, 2026 This idea is good because it reduces unproductive business costs while still requiring enough reporting to guide investor decisions. Arguably, semi-annual reporting would be qualitatively superior because it allows more time for preparation and a broader timeline for examination.

Kristopher Embry — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kristopher Embry Affiliation: Jun. 15, 2026 It's not wise to roll back regulations. Do not eliminate reporting requirements.

Thanks,

Kris Embry
1818 Amelia Street
New Orleans, LA
70115

Yahoo Mail: Search, Organize, Conquer

Kurt Remington None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Kurt Remington As a retail investor I would be disappointed and disadvantaged by this rule if implemented. I would ask and even beg with data more and more available that we not make strides in the other direction that have no direct benefit towards the Average American Citizen. I have nothing else to say other than if this rule is implemented I would be disappointed and disgusted by the SEC's actions.

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kurt waters — Jun 15, 2026
Subject: S7-2026-15 From: kurt waters Affiliation: Jun. 15, 2026 The original requirements should be LONGER in my opinion. CEOs & CFOs are replaced frequently and that would make their liability more damaging to their falsehoods, knowing that there would be an overlap leaving them more exposed to potential charges

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kylahboo — Jun 15, 2026
Subject: S7-2026-15 Comment From: kylahboo Affiliation: Jun. 15, 2026 My name is Addie and while I am retired my husband owns his own small business. We want and need 1/4ly reporting to keep tabs on our investments for our future. Less often reporting would diminish our ability to make financial decisions in a timely fashion to most benefit us. Keep the quarterlys. Thank you

Sent from my Galaxy

Kyle Gore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Kyle Gore Affiliation: Jun. 15, 2026 If we are to help anyone

here it needs to be the investors, the middle and lower class workers putting money in from their pay checks each month for retirement. This will only just those all companies need to report quarterly.

Sent from my iPhone

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kyle mcdermot — Jun 15, 2026
Subject: S7-2026-15 Comment From: kyle mcdermot Affiliation: Jun. 15, 2026 Quarterly reporting is a must. Hiding your books for six months ata time in this market allows insiders to move their money and drastic unerperforming or overperforming goes un-reported to investors who have a right to know.

This rule helps no one but people with insider knowledge.

Kyle Steiner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kyle Steiner Affiliation: Jun. 15, 2026 My name is Kyle Steiner, I am an Internal Audit Senior Manager in the Financial Services industry. I support keeping quarterly reporting as it keeps companies accountable and transparent with respect to their financial reporting. Bi-Annual reporting would increase the chance of serious issues going unnoticed for an extended period, which could increase the risk of fraud or inaccurate reporting. Thank you for your consideration in this matter.

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kyle taylor — Jun 15, 2026
Subject: S7-2026-15 Comment From: kyle taylor Affiliation: Jun. 15, 2026 No! It should not be allowed

Sent from my iPhone

Kym — Jun 15, 2026
Subject: SEC Form 10-Q From: Kym Affiliation: Jun. 15, 2026 As an investor, I strongly support maintaining mandatory quarterly reporting on SEC Form 10-Q. As an individual investor with my own hard-earned capital actively at stake in the market, I rely directly on these timely updates to protect and manage my portfolio safely. Moving to a semi-annual schedule would significantly reduce market transparency, limit crucial data points, and increase information asymmetries between institutional and retail investors.

Maintaining a quarterly rhythm is essential to ensure that the U.S. capital markets remain the most transparent and trusted in the world. A continuous flow of information protects investors and ensures proper market efficiency.

Thank you,
Kimberly Lester

Retired Teacher

Sent from AOL on Android

Kym Dean — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Kym Dean Affiliation: Jun. 15, 2026 To whom it may concern:

Making corporations LESS accountable is NOT in the best interest of our citizens! I love how this is being endorsed by a president that has been CONVICTED of fraud on 34 counts AND banned from doing business in New York City! This is to line billionaires pockets, not support us little people.

Please do NOT allow this to happen. This is nothing I voted for. And if this goes through, my retirement in 10 years won't happen because I won't have money left in my 403b or retirement accounts if there is a big hit. We shouldn't have to work until we are dead because billionaires want to become even richer.

Thank you.

Sent from my iPhone

L Nordby — Jun 15, 2026
Subject: Comment on S7-2026-15 From: L Nordby Affiliation: Jun. 15, 2026 Keep the reporting quartley, why go backwards?

L R — Jun 15, 2026
Subject: Comment on S7-2026-15 From: L R Affiliation: Jun. 15, 2026 Keep the reporting quarterly! Banks, board members, regulators, and investors need to have timely reports in order to monitor the financial performance of a business client and company in order to monitor loan covenants and loan agreements. Without timely information, decisions and actions needed to address concerns will be delayed which may cause losses and failure. Do better and read your history!

Sent from my iPhone

L Terry — Jun 15, 2026
Subject: Comment on S7-2026-15 From: L Terry Affiliation: Jun. 15, 2026 Leo Terry, Retiree, Alabama. I depend on the market to maintain and hopefully increase my retirement investments. The historical evidence of lower returns during periods of semi-annual financial disclosure and reporting renders this proposal as not fit for consideration. Quarterly reporting helps the individual investor as it helps move us toward a more level playing field in the investment environment. We are living in difficult times as it is without throwing gasoline on the fire. Thank you for considering my remarks and leave the quarterly reporting in place. Yours truly.

L Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: L Williams Affiliation: Jun. 15, 2026 Why the secrecy? What are you doing? If investments lack transparency, there is no need to invest.

L Wilson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: L Wilson Affiliation: Jun. 15, 2026 I'm against semi-annual reporting because a lot can happen to a company within this time period and investors are not getting the most recent and accurate information in a timely manner. As a retired investor I implore you to think about everyone this could impact and make the right decision to protect the public.

LaDonna Childress — Jun 15, 2026
Subject: S7-2026-15 Comment From: LaDonna Childress Affiliation: Jun. 15, 2026 To whom it may concern: The SEC need to continue making quarterly reports to the public. LaDonna Childress, Retired teacher with a pension

Sent from my iPhone

Lamplight — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lamplight Affiliation: Jun. 15, 2026 You don't want to report your data timely, want to hide the evidence of your worth? Then don't trade your stock to earn capital. SEC knock it off do your job.

Sent from my iPhone

Lana Morgan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lana Morgan Affiliation: Jun. 15, 2026 Lana Morgan
Teacher
La Plata, MD 20646

I support quarterly returns so that I am aware of the SEC's reactions to corporate actions. If I do not know how a company is financially doing I cannot react with my investments. Reports are necessary quarterly.

Lana Savage Morgan

Lana Morgan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lana Morgan Affiliation: Jun. 15, 2026 Lana Morgan
Teacher

La Plata, MD 20646

I support quarterly return so that I am aware of the SEC’s reactions to corporate actions. If I do not know how a company is financially doing I cannot react with my investments. Reports are necessary quarterly.

Lana Savage Morgan

Lance Solomon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lance Solomon Affiliation: Jun. 15, 2026 Keep the report quarterly!

Yahoo Mail: Search, Organize, Conquer

Lans Rothfusz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lans Rothfusz Affiliation: Jun. 15, 2026 I am retired and an investor who doggedly monitors my retirement portfolio. The proposed six-month reporting period is WAY too long for me to gauge my investments' statuses and would cost me by delaying my response to changes in an investment. DO NOT IMPLEMENT THIS CHANGE!
Lans Rothfusz

Lara Thompson — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lara Thompson Corporations have been proven historically to be unable to self- regulate. That's why we have quarterly reporting. It's the strongest tool we have to protect investors who are relying on this to guide their retirement funds. Without this, millions could lose retirement funds they have worked hard to save for decades, due to no oversight. Who is going to cover these losses, you? Didn't think so. Leave quarterly reporting alone.

Laraine Reedy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laraine Reedy Affiliation: Jun. 15, 2026 Laraine Reedy, Self-employed.
Absolutely NO to changing the SEC quarterly reporting rule to a six month reporting. There is too much a company can hide about their fiscal health and six months leaves investors flying blind for too long.

Get Outlook for iOS

LaRi Liberty — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LaRi Liberty Affiliation: Jun. 15, 2026 As an investor with a good sized nest-egg, this sounds like a dangerous idea. As a business owner, this also sounds like a very dangerous idea! Please do not vote for this!!

Yahoo Mail: Search, Organize, Conquer

Larina Warner-Lemus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larina Warner-Lemus Affiliation: Jun. 15, 2026 A public company needs to be open to the public. By definition, they have to be transparent as soon as is feasibly possible. Purposeful delays goes against the best interest for all companies involved, AND breaks trust with the public.

Larry — Jun 15, 2026
Subject: S7-2026-15 From: Larry Affiliation: Jun. 15, 2026 Quarterly OR monthly audits by teams of I R S agents for each billionaire and lone skum,
trillionaire commie. Rotate the teams regularly to avoid the corruption factor.

Larry Cullingford — Jun 15, 2026
Subject: S7-2026-15 From: Larry Cullingford Affiliation: Jun. 15, 2026 As a private investor, I believe we have much better protection with certified reporting left on a quarterly basis.

Sent from my iPhone

Larry Gouveia — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larry Gouveia Affiliation: Jun. 15, 2026 Ridiculous, this must be stopped!

Sent from my iPhone

Larry Griffin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larry Griffin Affiliation: Jun. 15, 2026 Stop trying to make it easier for the vile scum already stealing from the rest of us to steal even more. Do your **** job and do it right. Jacqueline Griffin, Office Manager, Fletcher Van Gilder LLP.

Sent from my iPhone

Larry Holland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larry Holland Affiliation: Jun. 15, 2026 If this proposal is not

illegal, it is certainly unethical. Who does this change benefit? THIS IS THE FUNDAMENTAL QUESTION.

Larry Holland

Larry Mathers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Larry Mathers Affiliation: Jun. 15, 2026 Keep quarterly reports

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LARRY NEW — Jun 15, 2026
Subject: S7-2026-15 Comment From: LARRY NEW Affiliation: Jun. 15, 2026 Investors need to be kept informed. Monthly would be better. But at the very least. It should be quarterly.

Larry Sykes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larry Sykes Affiliation: Jun. 15, 2026 Quarterly reporting keeps in us the know on how our investments performing. Otherwise, bad things can happen and we won't find out for six months. It could ruin our retirement portfolios.

Larry Widing — Jun 15, 2026
Subject: S7-2026-15 Comment From: Larry Widing Affiliation: Jun. 15, 2026 Therr is 0 excuse for letting companies hide their books. This rule does not benefit the public, nor investors. There is nothing justifying it

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LaShonda Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: LaShonda Williams Affiliation: Jun. 15, 2026 Quarterly reporting should continue. Timely and accurate reporting allows us to identify trends, allocate resources more effectively, and set achievable goals. This matters because I need transparency to make financial decisions.

Lashonda Williams
Scrum Master

Get Outlook for iOS

Laura Abbott — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Abbott Affiliation: Jun. 15, 2026 Laura Abbott Retired Citizen

Virginia

Based upon reporting about transparency and valuation, I vote no to changing our current system.

Laura Axtell — Jun 15, 2026
Subject: File No. S7-2026-15 From: Laura Axtell Why would we wait 6 months to report on arguably the most important thing people need to know about their finances? Executives and boards will continue to get current information while the rest of us wait. The American people deserve accountability. Keep the SEC quarterly reporting.

LAURA BOLESTA — Jun 15, 2026
Subject: S7-2026-15 Comment From: LAURA BOLESTA Affiliation: Jun. 15, 2026 We absolutely need to retain the current sec reporting periods! Fraud is growing and we must monitor earnings carefully.
Laura Bolesta retiree

Sent from my iPhone

Laura Carravallah — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laura Carravallah Affiliation: Jun. 15, 2026 This is ridiculous. It is an open invitation to cheat and run. For the Administration that promised radical transparency, this is not it! Every three months has worked great for a quarter of a century - not reason to change it and many reasons not to do it.

Sent from my iPhone

Laura Casaletto — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laura Casaletto Affiliation: Jun. 15, 2026 In a time of rampant corruption, we need more transparency, not less. My retirement accounts are at stake. Laura Casaletto, age 64, teacher

Sent from my iPhone

Laura Cataldo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Cataldo Affiliation: Jun. 15, 2026 I have found when someone's (or some entity's) objective is to hide information from the public, it's for nefarious reasons. When you're asking "the public" to support your ideas and investments, they have every right to know, most especially where financial stability is concerned, exactly what those who are in control of those financials know.
As for corporations that pay dividends: Will quarterly dividends revert to semi-annual? As investors know, A LOT can happen to a Corp in 90 days, especially during an economic and political climate such as what we currently have.

Laura Ehle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Ehle Affiliation: Jun. 15, 2026 Keep quarterly. It provides more transparency and honesty!

Sent from my iPhone

Laura Faye — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Faye Affiliation: Jun. 15, 2026 Please don't take us backwards! We want to keep the transparency in tact with quarterly reporting.

Laura Hancock — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laura Hancock Affiliation: Jun. 15, 2026 Retired. Living on Social security and a meager investment portfolio. Anthing that jeopardizes my very fragile economy would be devastating.

Sent from my iPhone

Laura Martino — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laura Martino Affiliation: Jun. 15, 2026 Why would an administration pull back frequency of disclosure and transparency to the people? To make it easier to hide indiscretions, to make it harder to notice indescretions, to make it too late to call out indescretions. This is information that is tracked and should be available to the public as stake holders, not held back or concealed or delayed. Laura M - Madison County-New York

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Laura McDowell - Waite — Jun 15, 2026
Subject: S7-2026-15 From: Laura McDowell - Waite Affiliation: Jun. 15, 2026 As a retired small business owner I can say keeping up with quarterlies is hard enough, if you stretch it out further, then small budget businesses will drown in debt. Small businesses have enough to keep straight, and don't go giving big businesses a double standard because that's not fair either. KEEP IT QUARTERLY!

Thanks for being open to listen.
Laura Waite

Laura Perkins The Motley Fools Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Laura Perkins I do not support changing to twice a year reporting. I am an investor; less information does not help me stay informed. I agree that less

transparency increases uncertainty, and more uncertainty will likely cause more volatility when information is finally shared. Market reactions will be more severe.

Laura Rosenberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laura Rosenberg Affiliation: Jun. 15, 2026 No way should this be allowed. Absolutely a no-brainer! No, no, no!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Laura Tankersley — Jun 15, 2026
Subject: S7-2026-15 From: Laura Tankersley Affiliation: Jun. 15, 2026 Quarterly reporting is great but why not make it every month the minimum? These buisnesses know this information or should know it and need to report it in real time, not months after
the fact!

I'm from Texas and the Enrin scandle affected me and friend of mine. So hell no to your plans to forgo quarterly reporting.

This is a crooks move!
Prove you aren't bought by the big boys & bots!

Thanks

Laura Tankersley
2002 Streamside Way
Bryan, TX 77807

Yahoo Mail: Search, Organize, Conquer

Laura Wasylenki — Jun 15, 2026
Subject: S7-2026-15 From: Laura Wasylenki Affiliation: Jun. 15, 2026 Enron Enron Enron. Letting CEOs hide their numbers will lead us to catastrophe again! Quarterly, signed reports are safer for all! Laura Wasylenki, retired, Flagstaff, Arizona. This is important to me as a relatively young retiree needing my investments to grow more and as a citizen who watched how things unfolded last time around….

Sent from my iPhone

Laurel Biedermann — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laurel Biedermann Affiliation: Jun. 15, 2026 It creates more opportunity for grift and dishonesty- par for the course for this administration.

Sent from my iPhone

Laurel Landes Retired bartender — Jun 15, 2026
Subject: File No. S7-2026-15 From: Laurel Landes I live on my investments. I need these quarterly reports to make informed decisions. Tariffs, war and possible cuts to Social Security, just leave us alone. You are not helping seniors, just the rich.

Laurel Sharp — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laurel Sharp Affiliation: Jun. 15, 2026 Please do not roll back reporting to what it was in 1950's, we've come so far and going back would be devastating for everyone, especially investors

Sent from my Galaxy

Lauren Gilbert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lauren Gilbert Affiliation: Jun. 15, 2026 Quarterly reporting is important. Do not change this. Monitoring catches errors and bad actors sooner, which allows for earlier correction of mistakes and for earlier detection of crimes such as fraud.

Lauri Fox — Jun 15, 2026
Subject: S7-2026-15 From: Lauri Fox Affiliation: Jun. 15, 2026 Please do not change this rule of law. We need more accountability not less! Lauri Fox Rio Rancho, NM

Sent from my iPhone

Laurie Beth Kesterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laurie Beth Kesterson Affiliation: Jun. 15, 2026 We need more transparency not less accountability

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Laurie Brunner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Laurie Brunner Affiliation: Jun. 15, 2026 This seems a while lot like you're trying to hide something from us. What and why would that be?

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laurie krager — Jun 15, 2026
Subject: Comment on S7-2026-15 From: laurie krager Affiliation: Jun. 15, 2026 Transparency in our investments needs to be the SEC's priorities. Continue quarterly reporting!! Protect the investors that trust we and our future will be secure. As a retiree our options have passed and we rely on oversight.
Laurie Krager
Retired
Amboy, IL

Sent from my iPhone

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laurie mcclary — Jun 15, 2026
Subject: S7-2026-15 Comment From: laurie mcclary Affiliation: Jun. 15, 2026 This is outrageous and not acceptable!

Sent from my iPad

Laurie prescott — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laurie prescott Affiliation: Jun. 15, 2026 Quarterly reporting must be maintained. Please keep it in place to protect the investors.

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Laurie Thoms — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laurie Thoms Affiliation: Jun. 15, 2026 I would prefer that we can opt for quarterly returns or for semi, annual returns, if we desire.

Laurie Welsh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Laurie Welsh Affiliation: Jun. 15, 2026 I believe the SEC needs to remain at quarterly reporting. Changing this long standing protocol makes little sense and would be potentially damaging.
I am a retired banking executive who managed quarterly and annual reporting data for a large regional bank, with the experience and background to understand that Quarterly reporting is the appropriate methodology.

Sincerely,
Laurie L Welsh
Retired Senior Vice President and National Director at Fifth Third Bank

Sent from my iPhone

Lawrence and Cheryl Reinig — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lawrence and Cheryl Reinig Affiliation: Jun. 15, 2026 My name is Cheryl R and my husband, Larry and I are retired. We moved to Missouri after we retired. We have our retirement in several places. We can't afford to have our money lost or even reduced by such a bad decision!
Keep requiring quarterly reporting so that doesn't happen to us or others. Quarterly Reporting works well. The option for twice yearly was tried and failed. Let's be wise and keep it the way it is.

Thank you,

Cheryl and Larry R

Get Outlook for Android

Lawrence E Melby — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lawrence E Melby Affiliation: Jun. 15, 2026 As someone who is about to retire from a long career in the retail world, I find this proposal to be absolutely ridiculous. I seen too many shenanigans take place over the years to think changing public disclosure period from quarterly to semi-annual is a good idea.

Larry Melby
Inventory Control Mgr.
8841 Lavalle Lane
Dallas, Tx 75243

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Lawrence L. Schwartz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lawrence L. Schwartz Affiliation: Jun. 15, 2026 The public needs to stay informed.

Lawrence Lesterud — Jun 15, 2026

Subject: S7-2026-15 Comment From: Lawrence Lesterud Affiliation: Jun. 15, 2026 This is just a scam for insider trading and to hide corporate malfeasance. I do not support this policy.
Lawrence Lesterud,
Brewmaster, IL, 60014

Get Outlook for iOS

Leah Huddleston — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leah Huddleston Affiliation: Jun. 15, 2026 Leah Huddleston, Portland, OR. Please do not change reporting away from quarterly. Now is not the time to cripple markets. The US market is already so volatile. Less change is needed, not more.
Thank you.

Leah Sheehy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leah Sheehy Affiliation: Jun. 15, 2026 Stop ALL the rollbacks! We want Fair markets! The criminals are in charge and finding new ways everyday to steal from the American public! Their is a huge uprising taking place against the filthy rich! What side of history will you be on?

Leah Sheehy
612-695-4870 cell
leah.sheehy13@gmail.com

Leana Ready — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leana Ready Affiliation: Jun. 15, 2026 No!

Sent from my iPhone

Leanne Meier — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leanne Meier Affiliation: Jun. 15, 2026 Quarterly reporting leads to MORE transparency. If there is ONE thing we truly need more of, it is MORE transparency! 1955 practices are not the direction to go!

Leanne Meier, BSN, RN

Online Talk Show Host
"Once a Nurse, Always a Nurse"
leanne@onceanurse.com
Power Up Nursing!
651-428-3741
Founding Member of Nurses Transforming Healthcare

https://NursesTransformingHealthcare.org

Lee Ann Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lee Ann Brown Affiliation: Jun. 15, 2026 Why should we not know what the earnings of the companies we invest in are, along with their losses??? This will discourage investment? Quarterly statements allow investors to plan for adequate resources for retirement. Isn't that the point of investing since we were told SSI won't be enough?
I'm a registered nurse since 1980 and still working. Stop trying to set us up for failure.

Sincerely,
Lee Ann Brown, RN
9313 Maplewood Drive
Manassas Va 20111

Lee Ann Sutton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lee Ann Sutton Affiliation: Jun. 15, 2026 Keep it real. Keep it accountable. Quarterly reporting!!

Lee Ann Sutton
407-696-4431 Office
407-491-8254 Cell

Lee Benoit — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lee Benoit Affiliation: Jun. 15, 2026 Just another way for the rich to get richer and the poor to get poorer!

Lee Eisen — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lee Eisen I urge theSEC to retain quarterly reporting. Doing otherwise will harm my portfolio of savings!

Lee Hill — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lee Hill Affiliation: Jun. 15, 2026 Reporting every six months would provide corporate leaders more time to concentrate on running the business. Very much in favor of this rule

Lee Hill
Austin TX

Lee Rosati — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lee Rosati Affiliation: Jun. 15, 2026 Every day it gets harder to trust business finance, and the government this is just one more way to obscure what's happening and to eradicate what little trust remains

LEE ROSATI

Lee Tune — Jun 15, 2026
Subject: S7-2026-15 From: Lee Tune Affiliation: Jun. 15, 2026 Lee Tune associate director of communications 20913. Good people pay their fair share! This country was founded to be a nation of the people, by the people and for the people. All people — not just the rich and selfish!

"Start where you are. Use what you have. Do what you can."
- Pema Chodron

Lee Williams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lee Williams Affiliation: Jun. 15, 2026 Good morning,

Less transparency on the part of corporations is never good for the ordinary investor nor the average non-investing citizen. Quarterly reporting should remain the standard.

Thanks,

Lee Lembo

Leigh Chambley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leigh Chambley Affiliation: Jun. 15, 2026 Leigh Chambley, Office Supervisor. Millions of people have been led to believe that investing in private businesses was the best way to save for retirement. Now you want to endanger the saving people rely on for income? You should be ashamed!

Leigh Chambley

Leigh Gudeman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leigh Gudeman Affiliation: Jun. 15, 2026 Is this action just to save money. It certainly doesn’t help people with their ability to make money decisions in a timely manner. I for one want to keep the current system.

Sent from my iPhone

Lennett Hollandsworth Retired Finance and Accounting Professional — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lennett Hollandsworth Please do not allow quarterly financial statements to be delayed to a 6 month time period. Due to the speed of current financial transactions from computerization, financial reporting should be done more frequently, not less frequently. Investors need fast reliable information, and delayed reporting in the U S stock Market could cause investors to look to other markets.

Leo DiSanto — Jun 15, 2026
Subject: File No. S7-2026-15 From: Leo DiSanto This is not a good idea. At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet

under this proposal, owners would receive only half as many official updates about the businesses they own . Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Leo Erickson — Jun 15, 2026
Subject: S7-2026-15 From: Leo Erickson Affiliation: Jun. 15, 2026 Mandatory. Quarterly reporting is mandatory. Regulation is important to maintain accountability.

Sent from my iPhone

Leo Mondor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leo Mondor Affiliation: Jun. 15, 2026 Both quarterly or biannually financial reports have their pros and cons why not compromise and go with an every seventeen week financial report

Sent from my iPhone

Leo Rajter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leo Rajter Affiliation: Jun. 15, 2026 Leo Rajter. Retired. Pittsburgh area. Please maintain financial reporting quarterly.

Leo Rukin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leo Rukin Affiliation: Jun. 15, 2026 Less transparency is not a good thing!

The purpose of life is to increase the warm heart. (Dalai Lama)

Leonard Falcone — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leonard Falcone Affiliation: Jun. 15, 2026 This is an abomination and it must not be permitted

Dictated, but not read, utilizing an iPhone.
Leonard J. Falcone, Esq.
226 7th Street, Ste. 302
Garden City, NY 11530
(516) 292-1717

Leota Roesch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leota Roesch Affiliation: Jun. 15, 2026 Reporting has to

remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.
The common good requires your vigilance.

Leota Roesch
San Antonio, TX

Les Romo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Les Romo Affiliation: Jun. 15, 2026 It is a major disservice to customers to let companies hide their financial information. The propsal to let them hide their books verges on criminal collusion between the SEC and companies!!!

Sent from my iPhone

Leslee Kirkconnell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslee Kirkconnell Affiliation: Jun. 15, 2026 Leslee, Lay Pastor. Keep this quarterly. There is no reason to make this less visible to the public.

Sent from my iPhone

Leslie Cypert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie Cypert Affiliation: Jun. 15, 2026 As small investors, we depend on quarterly reporting to rebalance our retirement investments. SEC needs to protect all their investors, and needs to prevent fraud.

Leslie Justus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie Justus Affiliation: Jun. 15, 2026 Hello, I'm a self-employed Travel Advisor, and investor in the stock market, and we need more transparency in our corporations, not less! Do not allow CEOs to skirt responsibility or accountability for half the year. - Leslie Justus, tax-paying citizen.

Sent from my iPhone

Leslie Nelson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie Nelson Affiliation: Jun. 15, 2026 Keep it real. We are real people and deserve real answers. Most of us are struggling even though we work full time.
Leslie Blaisdell
Preschool teacher

Leslie Perez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie Perez Affiliation: Jun. 15, 2026 Gail Perez, Acorns Investor, Real Estate Investor, Business Owner & INFORMED Citizens with Leslie Perez:
TRANSPARENCY > (greater than) SECRECY
Exposure is better than FRAUD!
YOU & FEDS expect us to have full transparency in our finances & DO SAME FOR SEC ACCOUNTS! We have to report every $600 earned — MAKE SEC DO THE SAME!!!

Respectfully,
Gail and Leslie Perez

Gail Perez, Acorns Investor, Real Estate Investor, Business Owner & INFORMED Citizen:
TRANSPARENCY > (greater than) SECRECY
Exposure is better than FRAUD!
YOU & FEDS expect us to have full transparency in our finances & DO SAME FOR SEC ACCOUNTS! We have to report every $600 earned — MAKE SEC DO THE SAME!!!

Respectfully,
Gail Perez
Sent from my iPhone

Leslie Trevino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leslie Trevino Affiliation: Jun. 15, 2026 Quarterly reporting is crucial for executing a portfolio, it allows time for adjusting as needed to mitigate potential losses and adjust accordingly for gains. Accountability is crucial.

Kind Regards,
Leslie Trevino
405-990-9755

Leslie Wagner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leslie Wagner Affiliation: Jun. 15, 2026 Please don't allow them to do this! We have lost enough! Please stop hurting the American people and enriching the already very rich people!
Leslie Wagner
Delray Beach
Florida

Sent from my iPhone

Leslie White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie White Affiliation: Jun. 15, 2026 We need this

information on a quarterly basis and easily accessible at all times to maintain our financial stability.

Yahoo Mail: Search, Organize, Conquer

Leslie White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Leslie White Affiliation: Jun. 15, 2026 We require this information quarterly and readily available at all times to ensure our financial security.

Yahoo Mail: Search, Organize, Conquer

Leslie Yanco — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Leslie Yanco Affiliation: Jun. 15, 2026 We want quarterly reporting to continue

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Lewis Borton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lewis Borton Affiliation: Jun. 15, 2026 just one more way for big corporate control

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Lewis Kincaid — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lewis Kincaid Affiliation: Jun. 15, 2026 What has worked for 50 years has kept companies honest. Changing this law will allow them to find ways to cheat and steal.

Lewis Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lewis Miller Affiliation: Jun. 15, 2026 Why are we even considering this??? Keep it the way it is, what have they got to hide from us, the general publi??

Lewis Stern — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lewis Stern Affiliation: Jun. 15, 2026 I believe that the country should keep the current quarterly reporting for the sake of transparency!
Lewis Stern
President Carl Zeiss SMT Inc.

Sent from Lewis A. Stern’s iPhone 14 Pro

LEYDA RODRIGUEZ — Jun 15, 2026

Subject: S7-2026-15 Comment From: LEYDA RODRIGUEZ Affiliation: Jun. 15, 2026 Absolutely necessary and should be mandatory ALWAYS.
Leyda Rodriguez, RN

Sent from my iPhone

LG Hodge — Jun 15, 2026
Subject: S7-2026-15 Comment From: LG Hodge Affiliation: Jun. 15, 2026 Do not change to a bi-annual reporting cycle. It is imperative that you keep full transparency and disclosure on a quarterly reporting cycle. Failure to listen to your constituency will only prove that you have something to hide. FULL TRANSPARENCY AND QUARTERLY REPORTING!

Laura Hodge
425-443-2749
lauramaile61@gmail.com
Time Zone: Pacific

Libby Burke — Jun 15, 2026
Subject: S7-2026-15 Comment From: Libby Burke Affiliation: Jun. 15, 2026 Another way to cheat American honest tax payers. Criminal s hiding ther ill gotten gains.

Libby Hall — Jun 15, 2026
Subject: S7-2026-15 From: Libby Hall Affiliation: Jun. 15, 2026 Detergents are necessary. Corruption in this country is way to easy!

Sent from my phone

Lina Daukas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lina Daukas Affiliation: Jun. 15, 2026 I want to know what and how investment companies are doing with my money. Please do not change the quarterly disclosure rule to semi annually.
Lina Daukas

Sent from my iPhone

Lina Latvala — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lina Latvala Affiliation: Jun. 15, 2026 Hello,

I'm writing to voice my opinion on the idea of changing the reporting requirements for companies. I

am strongly against doing so. In my opinion, some companies already get away with as much as possible for profits, and it's much harder for an investor like myself to understand what's really happening if they're reporting less often than quarterly. The change will give people less confidence in the market. There were good reasons for changing it to quarterly, and it should stay that way.

Thank you,

Lina Latvala
Director of Administration
Cambridge, Minnesota.

Yahoo Mail: Search, Organize, Conquer

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lina rott — Jun 15, 2026
Subject: S7-2026-15 Comment From: lina rott Affiliation: Jun. 15, 2026 Corporate fraud continuing. They killed the American dream. Enough. Massive fraud. Enough. The USA has become the most corrupt nation in history. Enough. Trust no one.

Founding fathers would shut it all down and start over.

Linda — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 15, 2026 This is an effort to perform illegal and/or unjust practices and must not go forward. There is no reason it should. Let’s keep the more ethical quarterly report.
Sincerely,
Linda Lewis

Linda — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Affiliation: Jun. 15, 2026 Please do not do this. It’s hard enough for the common worker to save and we need to be able to monitor it closely. No one’s obviously going to look out for us except us. You would be destroying those who already struggle

Sent from my iPhone

Linda Alred — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Alred Affiliation: Jun. 15, 2026 I want to know!

Sent from my iPhone

Linda Cammarata — Jun 15, 2026

Subject: S7-2026-15 Comment From: Linda Cammarata Affiliation: Jun. 15, 2026 Horrible idea, absolutely not good for people !

Sent from my iPhone

Linda Causey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Causey Affiliation: Jun. 15, 2026 No, that sounds and could be really bad for investors.

Linda Chubb — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Chubb Affiliation: Jun. 15, 2026 Absolutely not. People have a right to know how the company they are invested in on a quarterly basis. This is basically hiding that information for too long!

Linda Chubb
A 78 year old investor

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linda dale — Jun 15, 2026
Subject: S7-2026-15 Comment From: linda dale Affiliation: Jun. 15, 2026 Shareholders should not be unable to obtain information about their investments for an extended period of time. I definitely am opposed to 6 month reporting increments. Paychecks are provided monthly. I believe shareholders should be given a monthly report as well.

Yahoo Mail: Search, Organize, Conquer

Linda DeLaughter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda DeLaughter Affiliation: Jun. 15, 2026 I support 100% quarterly reporting. As a retired woman, I depend on my investments in conservative funds to support me as I age. As do millions of other people. Shame on the SEC and Washington to propose disclosure to less than quarterly reports. Such a move would seriously impair trust and investments here - and frankly, I would be making a move to invest overseas if the SEC abandons quarterly reporting.

Linda Diane Pointer — Jun 15, 2026
Subject: S7-2026-15 From: Linda Diane Pointer Affiliation: Jun. 15, 2026 I had my investment account with my company matching stock erased to 0, after a wall Street suit took over as CEO of a 120 year old company. If the federal government can now watch every bank transaction , every Cash App transaction and more, of every day citizens of our great country. (spying) on all of their citizens for any transaction over a certain dollar amount, you best keep a better eye on the big money CEO’s. Because they have some explaining to do. Perhaps quarterly reporting if properly monitored and controlled by an oversight committee will build a better retirement plan for my

grandchildren and great grandchildren. And just maybe restore the confidence in our federal government, at this point in my life I believe we have the best government that money can buy.
. I have no sympathy for the ultra rich CEOs, who have basically stolen my retirement, and perhaps I would not be totally dependent on a Social Security check if the Checks and balances of quarterly reporting had been in effect.I have lived long enough to have witnessed CEOs getting away with everything except murder and possibly even got away with that, I believe firmly that they need to be held accountable on every front, and especially in financial matters. Because that is all that matters to them. Sincerely, LD Pointer, Texas retired commission sales associate of two major retail businesses of over 130 years. Stripped bare by their CEO's hold them accountable. Pro.Quarterly.

Sent from my iPhone

Linda Dingman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Dingman Affiliation: Jun. 15, 2026 Reporting needs to stay as it is. We cannot go back 50 years. Too much chance of fraud. Sounds like another scheme of Trumps to cheat people. It would bring chaos to the market & is unfair to every investor. Not a good idea. Please don't do it.

Sent from my iPhone

Linda Dorsey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Dorsey Affiliation: Jun. 15, 2026 Please, please, PLEASE do NOT go back to companies reporting to the SEC only twice a year. My husband and I are retired and live off of our investments. Quarterly reporting would keep our accounts more predictable and reduce significant losses!!

Get Outlook for iOS

Linda Fleischman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Fleischman Affiliation: Jun. 15, 2026 In our household, (1) we rely on quarterly information to make decisions, (2) longer gaps in report deadlines create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me. We are not wealthy so we need to keep a closer eye on what we have across the board. Keeping it quarterly will help us do that, now more than ever.

Linda Gawura — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Gawura Affiliation: Jun. 15, 2026 Obviously this is intended to benefit a small number of investors. Keeping the quarterly reporting as-is benefits the entire country, not the special interests.

Yahoo Mail: Search, Organize, Conquer

Linda Goodrich — Jun 15, 2026
Subject: S7-2026-15 From: Linda Goodrich Affiliation: Jun. 15, 2026 Linda Goodrich, retired teacher, Henrico Co Virginia It's time we started learning from the past. We've see how things can go, with semi annual reporting. Why in the world would we want to go back again? Ignorance is not bliss!

Linda Hinton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Hinton Affiliation: Jun. 15, 2026 Linda Hinton Retired - I already live o a fixed income, with continually rising costs. These designed financial deviations are meant to control the population, by acclimating us to “less than.”
This is the most destructing president in our history. Educated Individuals must prevail

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Linda J Miller — Jun 15, 2026
Subject: File No. S7-2026-15 From: Linda J Miller I agree that the required mailings to stock owners should remain at 4 times per year. It may be more costly to the stock company, but it will save you time and money having more staff available to answer the phone to address owner’s questions.

Linda Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Jones Affiliation: Jun. 15, 2026 Keep

Sent from my iPhone

Linda Kapner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Kapner Affiliation: Jun. 15, 2026 This is a “slap in the face” of hard working Americans and “You want to hide” from us to continue to do “Your dirty business “ behind closed doors “What a racket” liars and thieves HIDING 🙈

Sent from my iPhone

Linda Kelty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Kelty Affiliation: Jun. 15, 2026 This is just one more effort that eerodes public trud.Reporting every 6 months rather than quarterly is more time for covering up graft. We need transparent reporting, not cover ups. Let's keep everyone accountable.

Sent from my iPhone

Linda Lazzareschi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Lazzareschi Affiliation: Jun. 15, 2026 Quarterly

reporting is essential for the American investor! Do not change it to semi-annual. This would make it easier for companies to hide their actual performance and harder for investors to react.
This is critical for retired people like me.

Linda Lazzareschi

Sent from my iPhone

Linda Lundquist — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Lundquist Affiliation: Jun. 15, 2026 To require less than quarterly reporting is anti-American. To require less encourages hiding reality from investors & the public, “cooking the books” and generally getting into the kind of trouble irresponsible businesses were getting into prior to the 2008 crash & massive bailout. DO NOT RELIEVE BUSINESSES OF QUARTERLY REPORTING!

Linda Lundquist
Sent from my iPhone

Linda Mae Baldwin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Mae Baldwin Affiliation: Jun. 15, 2026 This shifts power and $ to the elite. It shows no grace to the regular stock holder. Why are we changing a system that has worked for over a century? We have stocks as a big part of our retirement. Please do not mess with this.

Sent from Linda Mae's iPhone

Linda Majors — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Majors Affiliation: Jun. 15, 2026 No leave it alone!

Linda Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Miller Affiliation: Jun. 15, 2026 We want and need quarterly accounting period. How does the business prove it is worthy to the public??? Will this effect their value with a lender?

Linda Moczygemba — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Moczygemba Affiliation: Jun. 15, 2026 It is important for investors to maintain quarterly financial reporting of companies. There is no reason not to publish financial information as they maintain monthly reports within companies.

Sent from my iPhone

Linda Moore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Moore Affiliation: Jun. 15, 2026 As the consumer, WE NEED QUARTERLY REPORTING FOR OUR KNOWLEDGE! My investments will determine my retirement and ability to live life as I want! We deserve to be informed!
Linda S Moore
Teacher

Sent from my iPad

Linda Muirhead — Jun 15, 2026
Subject: File No. S7-2026-15 From: Linda Muirhead It's hard enough for me to keep tabs on my investments, semi annual reports will hide major problems. And by the time they're reported it's already a bit late! Keep the more timely quarterly reports.

Linda OHara — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda OHara Affiliation: Jun. 15, 2026 Keep companies reporting quarterly!

Sent from my iPhone

Linda Peterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Peterson Affiliation: Jun. 15, 2026 Are you insane, that's basically overriding SOX and other laws ment to keep the playing field as level as it can be. Why would you open freaking loopholes. We need more transparency not a legal way to hide the books for six months at a time!

Sincerely,

Linda Peterson

Linda Pryor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Pryor Affiliation: Jun. 15, 2026 Linda Pryor, retired horse trainer. I depend on sec reporting to help me choose wisely on buying or selling investments. It’s vital to have timely and accurate information. Keep the reports quarterly.

Linda Randall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Randall Affiliation: Jun. 15, 2026 We need to maintain proper accountabilty, too much room for abuse and fraud in six month windows.

LINDA REIS — Jun 15, 2026
Subject: S7-2026-15 From: LINDA REIS Affiliation: Jun. 15, 2026 This is the least we can do to keep big corporations accountable. By having quarterly signatures it is a legal document to keep them or present a threat of consequences.

Sent from my iPhone

Linda Richardson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Richardson Affiliation: Jun. 15, 2026 That is just wrong. Just an excuse for more dishonesty. Do not pass this!

Sent from my iPad

LINDA ROUSSIN HAIN — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LINDA ROUSSIN HAIN Affiliation: Jun. 15, 2026 It's been done and wasn't decent. Let's not revert back in time which isn't in the investors favor. I say NO Thank you

Sent from my iPhone

Linda Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Smith Affiliation: Jun. 15, 2026 Keep Quarterly Reporting. I want to know how the firm is doing and it's my right.

Sent from my iPad

Linda Spreen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Spreen Affiliation: Jun. 15, 2026 Please continue every quarter,. Americans need to know where companies stand if they have money invested.

Linda Stancil — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Stancil Affiliation: Jun. 15, 2026 No, we lost our retirement savings because of Enron and other dodgy stocks

Sent from my iPhone

Linda Steen Beard — Jun 15, 2026
Subject: S7-2026-15 From: Linda Steen Beard Affiliation: Jun. 15, 2026 Please leave quarterly

reporting the way it is!

Linda Stewart — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Stewart Affiliation: Jun. 15, 2026 Sounds like a money grab for the rich. Keep reporting like it is now. Don't make it easy for folks to be crooks.

Linda Van Drent — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Van Drent Affiliation: Jun. 15, 2026 Keep it

Get Outlook for iOS

Linda Weiss — Jun 15, 2026
Subject: S7-2026-15 Comment From: Linda Weiss Affiliation: Jun. 15, 2026 This is another attempt to shield corporations from revealing their own greed. Reports need to be kept quarterly!

Linda Weiss
Small business owner

Sent from my iPhone

Linda Wesseler — Jun 15, 2026
Subject: S7-2026-15 From: Linda Wesseler Affiliation: Jun. 15, 2026 Please do not cut back on the required CEao certification. It has helped protect investors from fraud and there's no reason to reduce that protection.

Michael and Linda Wesseler
Retirees who depend on our investments

Linda Worman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Linda Worman Affiliation: Jun. 15, 2026 Information is power. Don't let them take anymore power, and still use my money.

LindaBurgy — Jun 15, 2026
Subject: S7-2026-15 Comment From: LindaBurgy Affiliation: Jun. 15, 2026 I oppose letting public

companies report every six months instead of quarterly. Quarterly data is essential for retail investors to make informed decisions, and longer gaps give corporate insiders an unfair advantage while leaving the rest of us in the dark. The modest compliance savings for companies don't justify the cost to investor transparency, and there are other ways to reduce reporting burdens without hurting the people the SEC is meant to protect.

Sent from Proton Mail for Android.

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lindsey kerr — Jun 15, 2026
Subject: S7-2026-15 Comment From: lindsey kerr Affiliation: Jun. 15, 2026 As a business owner who does my own investing and also the investing for the rest of my family, I am dependent on quarterly reports. It will be much harder to make decisions, it will allow companies to hire fraud and bad business practices for a long periods of time. This is not acceptable. Please keep it at three months.

Lindsey Kerr MD

Lisa Bedford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Bedford Affiliation: Jun. 15, 2026 We need to keep quarterly filings. No keeping consumers in the dark.

Lisa Benoit — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Benoit Affiliation: Jun. 15, 2026 Lisa Benoit retired teacher
This change does not protect honest investors. This change is tatamount to insider trading and will be horrific for the economy and small private investors.

Lisa Bloom — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Bloom Affiliation: Jun. 15, 2026 My name is L. Bloom and I'm a retiree. As I depend on my retirement funds to supplement my social security since it is impossible to live off of in this country, I want TRANSPARENCY quarterly to know what's happening with my portfolio. Bi-annually is too risky.

Sent from my iPhone

Lisa Brooks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Brooks Affiliation: Jun. 15, 2026 Looking at what occurred the last time we went to semi-annual reporting, I sincerely urge the SEC to continue quarterly reporting. I was a child the last time (between 1955 and 1970), but a now I'm a senior who

saved a lot during my working years so that I wouldn't have to rely solely on SS. If this transition is done and the market loses a lot, it will be devastating me and for many middle class Americans. Too much wealth has already been pushed up to the top 1%. Please do not change the reporting.

Lisa Brooks
Lexington, SC

Lisa Bunyan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Bunyan Affiliation: Jun. 15, 2026 Hello, my name is Lisa. I live with my husband in Kannapolis, NC. First and foremost, I am disabled. But I worked for 30 years, and my husband will be working far past retirement age. We have done everything right, but I would categorize us as "working poor". We have a pittance of a retirement fund that would last us two years. It may not be much...but we will guard it with our lives! I am asking...begging....for the bureaucratic hide and seek to stop! Disclosure has become a dirty word in our government, and too many people have their eyes closed! We are government by the people...and you are all our employees! We demand you do your jobs, and tell us in a timely fashion the current state of our investments. Quarterly! Or how about monthly? Thank you!

Lisa Burton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Burton Affiliation: Jun. 15, 2026 The corruption, misleading the public, insider trading, grifting in the White House, giving power to only the wealthy billionaires, controlling and weaponizing the D.O.J. is the reason transparency must be kept!!!! Quarterly is the only option. Trump's manipulation of the stock market with false information is a crime. Lisa Burton, Stock Holder, Citizen!

-Lisa Burton

Lisa D'Alessio — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa D'Alessio Affiliation: Jun. 15, 2026 There is a reason they made companies more accountable. Do NOT change the reporting back to twice annually. It didn't make sense then, it doesn't make sense now. Absolute transparency is best for investors.

Lisa Von Feldt

Lisa DiScala — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa DiScala Affiliation: Jun. 15, 2026 My name is Lisa DiScala, investor. It is important to me that we continue to have quarterly financial reports because information is power. The public must have access to the information. 6 month disclosures hides too much and creates even more disparity of knowledge than there currently is.

Sent from my iPhone

Lisa E. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa E. Affiliation: Jun. 15, 2026 Dear Sir or Madam,

Are you kidding? Reduce corporate reporting to twice per year? This does a disservice to all of us trying to make decisions with our life savings. Life -and finances- are fluid; things happen quickly. Reducing reporting responsibilities only benefits corporations and the very rich..... not us. Please drop this ridiculous idea.

Thank you for listening.

Lia Eresman

Lisa Engebretson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Engebretson Affiliation: Jun. 15, 2026 At a time when we are awash in data centers and advanced computer software, it is simply ridiculous to accept that corporations should not report their financials four times a year. We know they are looking at these same numbers internally with great scrutiny to make decisions on how to run their companies on an ongoing basis. There is no rational reason to reduce reporting from quarterly to semi annually except to hide underperformance and malfeasance from the public investors. The insiders will have all of the data and can trade accordingly. I imagine I will not be the only investor to pull my money out of the market.
Do not allow this change to go forward. What we have is working fine. Why fix something that is not broken? The only answer is to benefit an elite group who are pushing for this change. The vast majority of American investors have not asked for this and do not support it. Please act as fiduciaries in the best interest of the larger population rather than catering to a small group of elites.
Lisa Engebretson
Washington State

Sent from Lisa's iPhone

Lisa Inman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Inman Affiliation: Jun. 15, 2026 Quarterly reporting is important for the transparency of our markets. Investors cannot be expected to make informed decisions without ongoing access to information about the companies in which they invest. Please continue requiring quarterly reporting.

Lisa Inman, CPA

Lisa Jablonsky retail investor and member of the public — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lisa Jablonsky As a retail investor relying on investment accounts for retirement income, timely and transparent corporate disclosures are essential to my financial security. Reducing reporting frequency would leave ordinary investors with less information to make informed decisions.

LISA LEONARDI — Jun 15, 2026
Subject: S7-2026-15 Comment From: LISA LEONARDI Affiliation: Jun. 15, 2026 How dare this NAZI government rape our bank accounts in addition to raping our children. We will desecrate your graves, your reputations and memorialize your extreme corruption with hundreds of books about this RAPING and LOOTING of America. You are pigs.

Sent from my iPhone

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lisa muller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: lisa muller Affiliation: Jun. 15, 2026 Lisa Muller, retiree, Urbana, Illinois. I am opposed to the proposal to reduce the requirement for quarterly reporting. Experience has shown that this frequency of reporting has resulted in better outcomes for investors overall and better prospects the public. The benefits for companies in reducing their regulatory burden are outweighed by the potential cost to investors resulting from the loss of transparency and accountability.

LDPM

Lisa Obrecht — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Obrecht Affiliation: Jun. 15, 2026 Transparency is important it helps keep things in the light. Less room for illegal activities. I worked where embezzlement occurred due to the lack of transparency.

_____
I have a new email address:
lisaobrecht56@gmail.com

Sent from my iPhone

Lisa Ogle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Ogle Affiliation: Jun. 15, 2026 We, the investors, are the people who keep businesses going. It's inexcusable that there's even consideration that we would receive LESS information. Quarterly reporting is the bare minimum.

No changes to reporting requirements!

Lisa Ogle
322 E Raintree Ct.
Louisville, CO 80027

Lisa Ortiz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Ortiz Affiliation: Jun. 15, 2026 Qtrly does not provide the investor the opportunity to make clear review and response as 3 mo after an event the investor will suffer and be made to bear the brunt of poor corp decisions. We would be forced to follow the portfolios of the board instead watching for fleeing investment before the public reporting. Qtrly is not acceptable. Vote NO!

Sent from my iPhone

Lisa Palmer-Caban — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Palmer-Caban Affiliation: Jun. 15, 2026 Talk about unethical... corporations haven't EVER proven their loyalty to their employees, Eben though the employees have been loyal themselves. They will take every opportunity to divert funds to benefit themselves and have a longer period of time between "checks and balances" to attempt to cover the evidence. I am completely opposed to bi-annual reporting. In my estimation, it's a license to steal. This is like attempting to pare away at the sunshine laws. Lisa J Palmer-Cab%3%1n, Government Retiree, Dallas GA and I cast my vote in EVERY election.

Yahoo Mail: Search, Organize, Conquer

Lisa Renu Neogy Motley Fool Community. — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lisa Renu Neogy Please continue providing quarterly reports.

Lisa Schwartz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Schwartz Affiliation: Jun. 15, 2026 I am Lisa Schwartz, Professor, Wynnewood, PA. I am opposed to this. It would cost investors such as myself, with evaluations sliding with less frequent reporting. Historically, quarterly reporting has led to higher investor yield. This would be incredibly life altering and disruptive to many and our economy .

Sent from my iPhone

Lisa Thorpe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Thorpe Affiliation: Jun. 15, 2026 My name is Elisabeth Thorpe and I am a retired business owner. KEEP QUARTERLY REPORTING!! Enough with the blatant criminal antics.

Lisa Wanttaja — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Wanttaja Affiliation: Jun. 15, 2026 Continue quarterly reporting—investors have a right to know the status of the companies they own as shareholders.

Sent from my iPhone

Lisa Ward — Jun 15, 2026
Subject: File No. S7-2026-15 From: Lisa Ward Please do not change the requirement of quarterly reporting. I like to see what's going on with my investments with timely reporting. Thank you.

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lisa whalen — Jun 15, 2026
Subject: S7-2026-15 Comment From: lisa whalen Affiliation: Jun. 15, 2026 Why should they get to hide financials . No . It should be two months or one .

Lisa 😊

Lisa Wickenkamp — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lisa Wickenkamp Affiliation: Jun. 15, 2026 We need quarterly reporting. I am someone who lost big time with Enron by investing just a week before it went south.

Lisa Wickenkamp

Sent from my iPhone

Lisa Zaharakis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lisa Zaharakis Affiliation: Jun. 15, 2026 Quarterly reporting is non negotiable..it is a must

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

LisaJ Palmer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LisaJ Palmer Affiliation: Jun. 15, 2026 It needs to stay quarterly, this is not unreasonable. Leave it be.

Lisa

Lisa Palmer
847-682-7351

ljpalmer926@gmail.com

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lise triggs — Jun 15, 2026
Subject: S7-2026-15 From: lise triggs Affiliation: Jun. 15, 2026 Lise Triggs, TN, stop fraud, and continue quarterly filing!

Sent from my iPhone

Liz Alford — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Liz Alford Affiliation: Jun. 15, 2026 Continue quarterly reporting.

Liz Boika — Jun 15, 2026
Subject: S7-2026-15 Comment Against Ripping Off The People From: Liz Boika Affiliation: Jun. 15, 2026 I am Liz, a data analyst living in NYC. I have personally seen the effects of keeping information out of the hands of people who are forced to make choices blind, and it isn't pretty. By what possible logic is it better for anyone but shady companies with something to hide to allow even less frequent reporting? This is just another pathetic and frankly insulting attempt to leave those who aren't in the club holding the bag for bad financial decisions made by multimillionaires. Taxpayers have bailed out enough failing corporations as is. There is absolutely no need to make it even easier for them to profit off innocent and hardworking Americans. How much more can this country get on it's knees for Wall Street? Enough protecting and benefiting people who wouldn't spit on their own employees if they were on fire. Mandated reporting any less than quarterly is the law of criminals in action.

Liz Gold — Jun 15, 2026
Subject: S7-2026-15 Comment From: Liz Gold Affiliation: Jun. 15, 2026 Kathryn Gold, retired, live in New Mexico. I am an investor, and I want a fair deal. Don’t let companies hide their financials, so insiders can make fortunes off our backs! This is unfair and un-American. I am sick of the superwealthy making money off of the rest of us. Please keep quarterly statements required!

Kathryn Gold
Chimayo, NM

Liz H — Jun 15, 2026
Subject: S7-2026-15 Comment From: Liz H Affiliation: Jun. 15, 2026 Quarterly reporting keeps companies honest and ensures shareholders and potential shareholders have a clear view of what they're investing in and how those business are doing.

Lengthening the time in which public companies can keep their books private puts investors at risk and heightens the potential for fraud. I stand firmly against anything that reduces the corporate financial reporting responsibilities.

Best,
Liz James

Liz Kashurba — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Liz Kashurba Affiliation: Jun. 15, 2026 In today's society, the world changes it milliseconds. I encourage you not to fall back to the twice a year reporting as it will not be able to keep up with the changes happening so rapidly . Transparency is needed. Thank you.

Sent from my iPhone

Liz Rochefort — Jun 15, 2026
Subject: S7-2026-15 Comment From: Liz Rochefort Affiliation: Jun. 15, 2026 My name is Elizabeth Rochefort and I have worked hard for 40+ years to save and invest my hard-earned money to fund my retirement and provide for my family now and in the future, just like the American dream we were sold.

But there is too much corruption, greed and incompetence threaded throughout corporations and our financial systems for us to stop shining a quarterly light on their activities.

The so-called savings to companies from a semi-annual filing would be modest at best, and allow fraud and poor decisions to severely impact the investors and employees these companies serve.

I use quarterly filings to make investment decisions and ensure that my hard-earned money works for me and my family. Being close to retirement age, this is literally how I and millions of other Americans will afford housing, food, medical care and transportation so I am not a burden on the government or the next generation.

Semi-annual filing is not a global standard - countries that have tried this are learning the hard way that volatility and secrecy are damaging their markets and returns.

A change to semi-annual reporting benefits no one but those who seek to keep investors in the dark about problems and fraud, and you, as the entity that is legally charged with protecting investors, must do your fiduciary duty and not allow secrecy to negatively impact the economy and individual investors' accounts.

Thank you for your consideration.

Liz Rochefort

Mental Health First Aider

LK — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LK Affiliation: Jun. 15, 2026 Lesli Kwiatkowski, former CPA, SEC Reporting Manager. Quarterly reporting is the only true standard for transparency and requires robust accounting and reporting systems for the simplest to the most complex businesses. Moving to a 6 month requirement would reduce the confidence of investors and therefore reduce the capital accessibility of firms. This proposed change would be irresponsible as the regulatory body overseeing fair, orderly and efficient markets and protecting investors.

LLB — Jun 15, 2026
Subject: S7-2026-15 Comment From: LLB Affiliation: Jun. 15, 2026 I don't want companies to hide their information from anyone, especially retirees who depend on their investments for survival .

Lois Ermak — Jun 15, 2026
Subject: S7-2026-15 From: Lois Ermak Affiliation: Jun. 15, 2026 Less oversight more corruption. Save quarterly reporting.

Sent from my iPhone

Lois Grothe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lois Grothe Affiliation: Jun. 15, 2026 The quarterly report is reasonable. Don't hamstring people who want to invest and want solid data. Don't let companies take advantage of people and the government. Keep quarterly reports

Lois
Sent from my iPhone

Lois Zeidman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Lois Zeidman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: if information is not continued to be released quarterly, then the question is raised: what is being hidden?

LoisAnn Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: LoisAnn Smith Affiliation: Jun. 15, 2026 More accountability, not less is needed.

Get Outlook for iOS

Lola Brooks — Jun 15, 2026
Subject: S7-2026-15 From: Lola Brooks Affiliation: Jun. 15, 2026 If there wasn't corruption this wouldn't be necessary. So many people lost on Enron it's obvious there must be quarterly reports to prevent this from occuring again.

Lola McClellan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lola McClellan Affiliation: Jun. 15, 2026 Quarterly reporting is the proper policy. It should not be changed.

-Lola

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lon duncan — Jun 15, 2026
Subject: S7-2026-15 Comment From: lon duncan Affiliation: Jun. 15, 2026 Keep this quarterly. It's our finances you are playing with. Seems like sec never learned it's past lesson

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London Hook — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: London Hook Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am shocked by how you allow fraud at corporate levels but heavily police employees of financial services. I am against fraud and insider trading and hope that the SEC makes it easier for the common man to trade securities and not just the wealthy.

Long Nguyen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Long Nguyen Affiliation: Jun. 15, 2026 Long nguyen, manager. The market is full of scam. Nothing wrong with quarterly filing. Do your job and fix the scam instead of wasting time on things that work fine.

Longbeach Seamstress — Jun 15, 2026
Subject: S7-2026-15 Comment From: Longbeach Seamstress Affiliation: Jun. 15, 2026 This is a terrible idea. People will not know the truth. I can see this causing many failures and hope this never comes to fruition.

While transparency is important in today’s market, this change will cause default and many failures.

Informed folks will lose faith, pull out their investments while uninformed people will lose their money

leading them to financial failure.

PLEASE DO NOT MAKE THIS CHANGE.

Lora Gregory — Jun 15, 2026
Subject: S7-2026-15 From: Lora Gregory Affiliation: Jun. 15, 2026 Why??? Why change something that has been working for years? I don't understand the logic behind the change, other than purposefully changing it for corruption and deviant uses! Keep things just as they are! It's NOT BROKEN, NO NEED TO FIX IT!!

"No really great man ever thought himself so".

Lora Rossomando — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lora Rossomando Affiliation: Jun. 15, 2026 I support keeping Quarterly financial reporting as is the current status.

Lori Rossomando
sent from my IPhone

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loren atkins — Jun 15, 2026
Subject: S7-2026-15 From: loren atkins Affiliation: Jun. 15, 2026 Don't change! Quarterly reports keeps Sticky Fingers out of the registers! If that's not plain enough then I'll say it clearly, Don't change the rules so you can steal and get away with it, because you WON'T!!¡

Loren Ennis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Loren Ennis Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I want quarterly reporting and politicians to stop profiteering off of individual stock trading and insider information.

Lorene Noble — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lorene Noble Affiliation: Jun. 15, 2026 It’s important to be honest and open to the people.
Lorene Noble retired

Sent from my iPhone

Loretta Armstrong — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Loretta Armstrong Affiliation: Jun. 15, 2026 This does not look like something we want to have done. Please do not pass something like this or change the rules.

Loretta Armstrong, 5431 Thomson Circle, Hope Mills NC 28348, 91052771899 Cell, LorettaNC6195@yahoo.com

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Loretta Darden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Loretta Darden Affiliation: Jun. 15, 2026 Why do we need to hide something for 6 months? Is it going to change? Oh, that is why we need to know I get it.

Sent from my iPad

Loretta Telling — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Loretta Telling Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: There is so much hidden from retail trades as it is so unfair just to keep us poor Hiding more information is just so wrong so yes this bill pass..

Lori Couture — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lori Couture Affiliation: Jun. 15, 2026 Quarterly reporting is an important safeguard and is not overly burdensome for companies.

Lori Couture
Lilburn, GA

Lori Devericks — Jun 15, 2026
Subject: S7-2026-15 From: Lori Devericks Affiliation: Jun. 15, 2026 Quarterly reporting is required to stop the crooks from doing illegal activities... they of course, don't want accountability. Laws need remained the same. Lori Devericks, retired

Yahoo Mail: Search, Organize, Conquer

Lori Kimball — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lori Kimball Affiliation: Jun. 15, 2026 Transpacancy please.
Lori Kimball
Retired RN (every penny I saved was hard earned)

Lori Saizan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lori Saizan Affiliation: Jun. 15, 2026 Public and investors

need to know on a quarterly basis how these companies are performing. Honesty and knowledge must prevail over hiding their actions and using our dollars as an endless resource.

Sent from my iPhone

Lori Sturges — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lori Sturges Affiliation: Jun. 15, 2026 There is no reason to do this unless your intention is to be deceitful. In case you're a MAGAt that means we know you are a pack of thieving liars so keep what little transparency we have left. Keep it up, we will revolt!

Sent from my iPad

Loria Hubbard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Loria Hubbard Affiliation: Jun. 15, 2026 Loria Hubbard, AARP Tennessee East Associate State Director, Outreach and Engagement.

I have worked for nonprofit organizations for most of my career. These jobs have not paid the best but have provided deep satisfaction. I have struggled to save for retirement. Right now, I have a fair little nest egg to help cover expenses in retirement. If you change to a semi-annual reporting, and I lose 1/3 of my savings that will be devastating. Please do not do this. I suspect it will somehow benefit billionaires. However, the majority of voters who will all lose money through this approach, are not billionaires. Shame on you.

Loria Hubbard loriachubbard@outlook.com

Get Outlook for Android

Lorna Fortune — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lorna Fortune Affiliation: Jun. 15, 2026 WE DEMAND TRANSPARENCY!! STOP TRYING TO HIDE!

Lorna Fortune

Lorraine Caldwell — Jun 15, 2026
Subject: S7-2026-15 From: Lorraine Caldwell Affiliation: Jun. 15, 2026 It's imperative that quarterly

reporting remains in affect. I worked in accounting for a large corporation and they are looking for any chance to make things look better than they are.

Lorraine Hightower — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lorraine Hightower Affiliation: Jun. 15, 2026 Lorraine Hightower, Procurement Manager, Arizona. Research shows that quarterly reporting provides investors with more context and perspective when interpreting corporate earnings. It is the "lifeblood of financial markets," keeping a level playing field between insiders and outside shareholders. Investors receive timely updates on shifts in business strategy, new executive hires, or product launches. This prevents major issues from compounding over a six-month period before the public is alerted. The frequency of 10-Q filings supports greater investor confidence and allows institutional investors to continually reassess market risks and opportunities. Please don't change the frequency.

Lorraine Kay — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lorraine Kay Affiliation: Jun. 15, 2026 Lorra K. I'm a retired teacher and I rely on my investment acct to sustain me through my remaining years. If I'm not updated at least every quarter, there may be signs I will miss that may change how I want to invest or if I should make changes. Every six months is detrimental to every investor and also the brokers. One negative occurrence could put both in jeopardy. This change must not be approved. KEEP QUARTERLY REPORTING!

Sent from my Galaxy

Lottie Garner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lottie Garner Affiliation: Jun. 15, 2026 Not right

Sent from my iPhone

Lottie Garner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lottie Garner Affiliation: Jun. 15, 2026 No right

Sent from my iPhone

Lou ANN McDONALD ALLEN — Jun 15, 2026

Subject: S7-2026-15 From: Lou ANN McDONALD ALLEN Affiliation: Jun. 15, 2026 Keep quartely reporting. Some are not as smart about the market as others. But they can darn sure understand when the balance is going down

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Lou ANN McDONALD ALLEN — Jun 15, 2026
Subject: S7-2026-15 From: Lou ANN McDONALD ALLEN Affiliation: Jun. 15, 2026 Keep quartely reporting. Some are not as smart about the market as others. But they can darn sure understand when the balance is going down. LouAnn Allen

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Lou Arocha — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lou Arocha Affiliation: Jun. 15, 2026 Keep the reporting on a quarterly basis, please.

JLA, Jr.

Louis Desautels — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Louis Desautels Affiliation: Jun. 15, 2026 Make it monthly

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Louis Paduano — Jun 15, 2026
Subject: S7-2026-15 Comment From: Louis Paduano Affiliation: Jun. 15, 2026 Keep quarterly reports.

Sent from my iPhone

Louis Rueda — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Louis Rueda Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I oppose Rule S7-2026-15 as written, but I would support an exemption for small-cap and emerging growth companies. Smaller companies often face disproportionate compliance costs, while larger public companies have the resources and investor base that justify quarterly reporting. A targeted exemption would reduce regulatory burdens on small businesses without sacrificing transparency and accountability for most investors.

Louise B Leatherdale — Jun 15, 2026
Subject: S7-2026-15 Comment From: Louise B Leatherdale Affiliation: Jun. 15, 2026 There must absolutely be quarterly reporting.

-Louise Leatherdale

Louise Broadmeadow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Louise Broadmeadow Affiliation: Jun. 15, 2026 Do not give billionaires and their minions any more power over the people. Lou-Ann Berlinger, RI

Louise Nadeau — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Louise Nadeau Affiliation: Jun. 15, 2026 If it ain't broke, don't fix it!

Louise Pajak — Jun 15, 2026
Subject: S7-2026-15 From: Louise Pajak Affiliation: Jun. 15, 2026 Save Quarterly Reporting!

Louise Phetteplace — Jun 15, 2026
Subject: S7-2026-15 Comment From: Louise Phetteplace Affiliation: Jun. 15, 2026 Dear SEC, I believe the rule of quarterly reports has served the financial community very well since it was put in place. The world changes at a an ever quickening pace with the internet and information networks around the world communicating constantly. The Public needs to know at a minimum quarterly of what is going on in each company so we can better plan our own finances. I know other companies like actuaries for insurance companies use this information. The more I think about it, the more I realize things change so fast, maybe they should increase the reports to once a month. Do not change this. Please ....why break something that's not broken?

Love and Peace,
Louise

Lowry Brott — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lowry Brott Affiliation: Jun. 15, 2026 Please leave at quarterly reporting unless you revert back to 1955 tax rates as well so we can build roads and bridges again.

Sent from my iPhone

LuAnn Mason — Jun 15, 2026
Subject: Comment on S7-2026-15 From: LuAnn Mason Affiliation: Jun. 15, 2026 Keep things the same!!! No change

Sent from my iPhone

Lucinda Guppy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lucinda Guppy Affiliation: Jun. 15, 2026 Quarterly reporting is much safer for all investors. Please be sure wrongdoers do not have another opportunity to line their own pockets and keeping truth of value or opportunity from others.
I am retired and don’t want companies to be able to “keep others in the dark” by not having to report actual value etc as often as already required. This rule is for the safety of all. Please uphold the expectations already in place. Slacking would not be an equitable choice for the general public.

Lucinda Guppy,
retired

Lucinda Plexico — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lucinda Plexico Affiliation: Jun. 15, 2026 How dare you even consider this! Haven't you done enough already to screw over the American people!?!

Lucinda Plexico
901-569-7433
"Sign Language is for Everyone!"

Lucy Asher — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Lucy Asher Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It is imperative that as a regulatory agency, you safeguard transparency. Regular Americans will be most impacted should the passing of this proposal allow fraud to go on longer than usual.

Lucy Chen — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Lucy Chen Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am writing to oppose the proposed rule (Release Nos. 33-11414; 34-105368; File No. S7-2026-15) that would allow public companies to shift from quarterly to semiannual reporting.
For over 50 years, quarterly disclosures have been the foundation of a fair and transparent U.S. capital market. They give ordinary investors the timely, reliable information they need to make informed decisions about where to put their money. This proposal would cut that information flow in half — leaving retail investors without key financial data for six months at a time.
The stated goal of reducing compliance burdens on companies is understandable, but the cost is borne by everyday investors. While institutional investors and large funds have direct relationships with management and access to investor relations teams, individual investors depend entirely on public filings. A six-month gap in mandatory disclosure creates a two-tiered market: insiders and institutions who can obtain information informally, and everyone else who must wait.
The 2018 public comment process on this same question showed that the investor community broadly supported retaining quarterly reporting. Those concerns remain valid today. The Commission should protect investor access to information — not reduce it in the name of corporate

convenience.
I urge the Commission to reject this proposal.

Lucy Long — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lucy Long Affiliation: Jun. 15, 2026 Quarterly reporting is necessary to be accountable. That done correctly and efficiently on time hopefully assures us that you are taking care of business honestly and that you care about integrity. This skirting of laws and accountability so you can profit is an insult to citizens. We all are watching now so heads up!

Lucy Wolfe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lucy Wolfe Affiliation: Jun. 15, 2026 I'm a public school employee and I need to know how my retirement dollars are being invested. Companies should be transparent in their dealings so investors know what the are investing in. If they are not being transparent how will investors know if they are putting their capital behind a trustworthy company? I can not afford to lose money from corruption in a company.
Sincerely,
Lucy A. Wolfe

Lucy Wolfe
lawlady1469@gmail.com
614-657-1061

Luisa A — Jun 15, 2026
Subject: S7-2026-15 Comment From: Luisa A Affiliation: Jun. 15, 2026 Optional means investors will wait to report especially if the information is detrimental to their business. Reporting should remain the same or make it SOONER so that we have timely and accurate
information when making financial decisions! It would not be in public interest to delay reporting. That would onky benefit corporations!

Luisa Adames, CFO

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luisa nazzaro — Jun 15, 2026
Subject: S7-2026-15 Comment From: luisa nazzaro Affiliation: Jun. 15, 2026 This ruling puts me a a great disadvantage. I rely on quarterly reports for decision making.
Luisa Nazzaro semi retired small business owner

Sent from my iPhone

Lulu — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lulu Affiliation: Jun. 15, 2026 I believe that it is important to remain with quarterly reporting so we retain the opportunity to respond to market conditions in a

timely manner. As retirees whose assets are largely in equity markets, having the transparency of quarterly reporting is important for planning, asset protection, and maximizing investment returns.
Laurel Treweek
Retired
New Smyrna Beach, FL

Sent from my iPhone

Lurlean Hunter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lurlean Hunter Affiliation: Jun. 15, 2026 Stop grifting US citizens! We are not stupid! We see you! Do not change SEC reporting! Accountability is necessary!

Sent from my iPhone

Luther Harris — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Luther Harris Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are one of the most important tools I use when making investment decisions. They provide timely updates on a company's financial performance, business risks, cash position, and management's outlook. As an individual investor, I rely on this information to evaluate whether a company is executing on its strategy and whether my investment thesis remains valid.
Reducing or eliminating quarterly disclosures would make it harder for everyday investors to access current, transparent information and would increase the advantage held by large institutions with greater resources. Regular reporting helps create a fairer market by ensuring all investors have access to the same material information at the same time.

Luz Diaz — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Luz Diaz Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Continue to help us novices understand what we're investing our hard earned money into. With quarterly reports it is easier to decide if the plan is correct for our retirement planning.

Lyn Cator — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lyn Cator Affiliation: Jun. 15, 2026 Linda Cator / EA / Wisconsin
Don't do it - transparency is key especially with our investments. I want to know how and what companies are doing with the finances on a regular basis not guess and then get a shock!!

Lyn Cator
Cell: 808-491-7800
"How people treat you is their karma; how you react is yours" - Wayne W. Dyer

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Lyn Lavasseur — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lyn Lavasseur Affiliation: Jun. 15, 2026 We need access to this information, leave it alone

Get Outlook for Android

Lyndon Froud — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lyndon Froud Affiliation: Jun. 15, 2026 Lyndon Froud. CEO of my retirement portfolio. Information is paramount to good decision making when investing. The more information I have and the frequency I have access to it is critical for determining the future of each of my holdings. The longer the period between reporting allows for corporate fraud to go undetected for longer or for critical corporate financial information to reach me that affects my buy and sell decisions. The insiders with access to Trump's war/no war rhetoric prove how successful having access to information in trading can be. This proposal does the opposite…keeps the average investor in the dark longer which will cause them to hold poor companies longer and incur more significant losses. When do the insider trading indictments of Trump's cronies start dropping, by the way?

Sent from my iPad

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lynette cross — Jun 15, 2026
Subject: S7-2026-15 Comment From: lynette cross Affiliation: Jun. 15, 2026 I am 74 years old, been investing over 30 years. My brother in law lost his retirement due to enrollment. We need oversight if people are to be confident in our stock market. Leave the quarterly
reports.

Yahoo Mail: Search, Organize, Conquer

Lynn Barker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lynn Barker Affiliation: Jun. 15, 2026 Dear SEC,

Continue quarterly reporting! Do not jeopardize my investments, my retirement! DO NOT retrace our financial history with poor judgement. We investors are depend on continuity and accountability. Our economy depends on it!

Donna Barker, teacher
Durham, NC

Lynn Carey — Jun 15, 2026
Subject: S7-2026-15 From: Lynn Carey Affiliation: Jun. 15, 2026 Corruption and irresponsibly are running rampant; this is ridiculous. We've learned our lesson and put quarterly reporting in place to safeguard the trust we have in our stock and corporate bond investments.
Are you trying to burn this empire to the ground, or simply suck it dry?

Soncerely,
Lynn Carey

Lynn Deyerle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lynn Deyerle Affiliation: Jun. 15, 2026 Lynn Deyerle, investor
Niceville, FL 32578
It is imperative for there to continue to be quarterly reporting. Historical data clearly shows that this is important for the markets. Please KEEP.

Sent from my iPhone

Lynn Dixon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynn Dixon Affiliation: Jun. 15, 2026 If a company is “public” then their financials should be also. Transparency represents honesty (usually) and always be a requirement
Lynn Dixon
Florida
Sent from my iPad

Lynn Durel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynn Durel Affiliation: Jun. 15, 2026 Quarterly reporting gives the public important, timely information.

Lynn Gartley — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Lynn Gartley Affiliation: Jun. 15, 2026 Of course this is a bad idea. It allows very bad decisions to be made and legally hidden for months. No one would run their personal finances this way and companies should not.
I ran a small company for years and we would have failed if we didn't monitor our accounting monthly. Too much time without accountability and those who are making things "look good " while they want to move on have a chance to avoid any accountability.

Lynn Martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynn Martin Affiliation: Jun. 15, 2026 Reporting needs to stay quarterly. Why are you wanting to hurt investors and protect corporations? As an Investor, I find this type of betrayal inexcusable!

Lynn Sabina — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lynn Sabina Affiliation: Jun. 15, 2026 This is not a good plan. We deserve transparency from the SEC and this plan takes that away from citizens. Please reconsider and continue with quarterly reporting!

Sent from my iPhone

Lynn Sheffer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynn Sheffer Affiliation: Jun. 15, 2026 It's our money. We should be kept informed about what is going on.

Lynne Sykes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Lynne Sykes Affiliation: Jun. 15, 2026 No, thank you! The top 10% have enough. Or is it 1% now?

Sent from my iPhone

Lynne Woodruff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynne Woodruff Affiliation: Jun. 15, 2026 Leave it alone. Remember Bernie Madoff?

Sent from my iPhone

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lynnepuls — Jun 15, 2026
Subject: Comment on S7-2026-15 From: lynnepuls Affiliation: Jun. 15, 2026 We need quarterly reports. Transparency is vital.

Sent from my Galaxy

Lynnette Cain — Jun 15, 2026
Subject: S7-2026-15 Comment From: Lynnette Cain Affiliation: Jun. 15, 2026 This is unacceptable. Keep companies honest.

Sincerely,
Lynnette Cain

M Bidoglio — Jun 15, 2026
Subject: S7-2026-15 Comment From: M Bidoglio Affiliation: Jun. 15, 2026 I want quarterly reporting
Marsha Bidoglio

Sent from my iPhone

M Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: M Brown Affiliation: Jun. 15, 2026 VIA BROWN, RETIRED. THESE THINGS THAT WAS MENTIONED TO ME ARE VEEY CONCERNING BECAUSE YOU CAN'T TRUST THESE PEOPLE. ANY INFO SHOULD BE PUBLIC. THEY ARE ABOUT THEOR BUSINESS THAT IS VERY CONCERNING TO ME.

M Bullington — Jun 15, 2026
Subject: S7-2026-15 From: M Bullington Affiliation: Jun. 15, 2026 Keep the Quarterly report
Michael Bullington

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m c Jones — Jun 15, 2026
Subject: S7-2026-15 From: m c Jones Affiliation: Jun. 15, 2026 There needs to be complete accountability.

Sent from my iPhone

M Leet — Jun 15, 2026
Subject: S7-2026-15 Comment From: M Leet Affiliation: Jun. 15, 2026 To help assure accountability,

transparency, and credibility, it is essential to keep and enforce quarterly reporting. It is too easy to fall into lax habits without firmly held expectations regarding responsibility and integrity in business. I support continuing Quarterly Reporting.

Marylyn Leet. Director. Allen Aviation Consulting

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m lloyd — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: m lloyd Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Just have companies be transparent, and with almost realtime dissemination of information via blockchain powered financials accessible realtime, (slight lag, eg. 1-10mins), or publish running figures as they are generated, reviwed and authenticated, to secure site with individuals allowed access. More TRANSPARENCY is going to be the differentiator. And full corp. reports can be buoyed with quarterly.mini-updates. Crikey, all these Billions in AI invested and corps. can't leverage and authenticate data feeds to give the average Joe/Jane some current figures on how things are going with those (the companies) who are the key factor in the protection and growth of their hardearned savings /investments?
If co's want 6months between financial.updates, go private and take all the time you want.

M McManus — Jun 15, 2026
Subject: S7-2026-15 Comment From: M McManus Affiliation: Jun. 15, 2026 With all of the tech advances being made, some at extreme environmental and community cost, quarterly reporting is not too much to ask from publicly traded corporations. I personally prepared quarterly reports for a private mortgage banker for NYS as their full charge bookkeeper and HR administrator. There is no public benefit to this and may even result in job losses and increased opportunity for fraud. Mary McManus, NYS Senior Auditor

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M Norman — Jun 15, 2026
Subject: S7-2026-15 Comment From: M Norman Affiliation: Jun. 15, 2026 I am a retired accountant who invests for myself & all of my family members.

In over 30 years of investing, I have depended on quarterly reports of companies I may want to invest in. Switching to a 6-month report cycle will not be helpful; too much can happen. Please leave the reporting cycle as it is--don't change it please.

Thank you,
Mauri Norman
Brunswick, GA

M. A. Ladd — Jun 15, 2026
Subject: S7-2026-15 Comment From: M. A. Ladd Affiliation: Jun. 15, 2026 Your job is to protect US, the investors, not the companies. Reports need to remain quarterly.

Sorry if terse, using a mobile device.

M. LeClaire — Jun 15, 2026
Subject: S7-2026-15 Comment From: M. LeClaire Affiliation: Jun. 15, 2026 We are already being scammed and robbed. Why are you making it easier for them? Did you give up on your purpose?

Kind regards,

Michele LeClaire

Macha Buchner-Hawkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Macha Buchner-Hawkins Affiliation: Jun. 15, 2026 Quarterly reporting should be a required minimum for transparency. As an investor (annuities, IRA, pension investments), I don't want to wait six months to confirm my gains or losses. My retirement deserves a better chance than that.

Ms. M B-H

Sen

Maggie Fort — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maggie Fort Affiliation: Jun. 15, 2026 Hello,

There is no public benefit to this change and it would be a failing of the SEC to protect the public if this were passed.

Maggie Fort
Sent from my iPhone

Maggie Heishman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maggie Heishman Affiliation: Jun. 15, 2026 Keep quarterly!!

Maggie Mattacol — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maggie Mattacol Affiliation: Jun. 15, 2026 I hold individual stock and rely on quarter filings and my financial planner to make informed financial decisions.

Do not do away with quarterly filings.

Regards;

Maggie Yauk, Senior Program Specialist.

Maggie Mattacola Yauk
612-670-9138
Sent from my iPhone

Maggie McManus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maggie McManus Affiliation: Jun. 15, 2026 In an era where investors are simply trying to make ends meet, while the number crunching has become easier and faster, there would seem absolutely no reason for this. Unless the mission is to blindfold the public!

Maggie McManus
Lyons, Oregon 97358
Manahoa@gmail.Com

Maggie Rico lira — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Maggie Rico lira Affiliation: Jun. 15, 2026 When does the grift stop with the Trump administration? This regime will stop at nothing in their redistribution of wealth from the average American to Trump's wealthy friends/corporations. As most Americans suffer due to the Trump inflation, yet again we, the voters, are being blindsided into losing more of our hard earned money because of policies like this that promote less clarity. Quarterly reporting protects everyone and keeps businesses honest. What is this administration trying to hide? Historically 6 month reporting has helped the rich get richer by taking away from the rest of us. As a voter and as a worker, I can definitely see that Trump and his minions do not help me or others like me as they keep coming up with more policies that hurt not help the American people. Do not change this rule because I will definitely remember this when I go vote. There are more and more people who are dissatisfied with this administration for policies like this that only help the top 1-5% and totally disregard the majority of voters.
Maggie Rico
Banker
Texas

Sent from my iPhone

Malcolm Smith — Jun 15, 2026
Subject: File No. S7-2026-15 From: Malcolm Smith I as an investor am extremely disappointed that anyone would consider semiannual reporting to be appropriate. I want as much information as possible regarding my investments. I depend on transparency to make my investment decisions. I sincerely doubt Warren Buffet would accept less information in making financial decisions. Why should I as an individual investor, be given less information. This only favors the larger corporate investors who have better access, due to their financial power. This is not helping the average American, trying to make good financial decisions independently.

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mama rat — Jun 15, 2026
Subject: S7-2026-15 From: mama rat Affiliation: Jun. 15, 2026 My name is Donna Rattan, currently I'm retired after working close to fifty years in the Dallas Fort Worth area. As someone that remembers the scandals of the past, ie Enron, I believe that quarterly reporting is essential for transparency. These rules were put in place to protect investors. We deserve the opportunity to view them.

Sent from my iPhone

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manhatt05 manhatt05 — Jun 15, 2026
Subject: S7-2026-15 From: manhatt05 manhatt05 Affiliation: Jun. 15, 2026 Continue Quarterly for accountability

Sent from my iPhone

Manuel Gutierrez — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Manuel Gutierrez Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Taking away vital information is basically perpetuating fraud..and encouraging a fraudulent market. Almost seems like an insider trading scam.

Maqbool Ahmed — Jun 15, 2026
Subject: File No. S7-2026-15 From: Maqbool Ahmed In our opinion ordinary retail investors need more transparency on publicly traded companies not less. Allowing these companies publish earnings report only twice a year compared to customary quarterly will be step towards less transparency We do not support twice yearly earnings report by publicly traded companies.

Marc Gray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marc Gray Affiliation: Jun. 15, 2026 Please keep my measly ,quarterly earnings reported
Marcus Gray

Sent from my iPhone

Marc Mathews — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marc Mathews Affiliation: Jun. 15, 2026 You tried this before and it failed. Why would you even consider it? Probably the idiot-in-chief's idea?

Sent from my iPhone

Marcelle Marlow — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marcelle Marlow Affiliation: Jun. 15, 2026 Please continue with the current reporting. Why change what's not broken?

Sent from my iPhone C

Marcelle Marlow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marcelle Marlow Affiliation: Jun. 15, 2026 Quarterly reports to continue

Sent from my iPhone C

Marchita bushong — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marchita bushong Affiliation: Jun. 15, 2026 No! This is how fraud is committed.

Marcia Crews — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marcia Crews Affiliation: Jun. 15, 2026 Keep reporting quartley.

Marcia Foosaner — Jun 15, 2026
Subject: S7-2026-15 From: Marcia Foosaner Affiliation: Jun. 15, 2026 Have you all gone absolutely crazy! What is happening to you and our country. Have you all become so greedy that all of the investing world big and small will suffer from it. My name is Marcia and I'm a small investor and base many of my decisions on quarterly reporting. It's the honest way for business. Honestly lacking of late. Do not bow to this administration.

Sent from my iPhone

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marcia lamanna — Jun 15, 2026
Subject: Comment on S7-2026-15 From: marcia lamanna Affiliation: Jun. 15, 2026 I strongly disapprove of this type of reporting change. We need to stop going backwards to things we learned from.
Marcia LaManna

Marcia Perry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marcia Perry Affiliation: Jun. 15, 2026 Quarterly reporting is essential for keeping tabs on publicly traded companies. In an era of high-speed communication,

great damage can be done in a very short time and opportunities for fraud and malfeasance need to be thwarted quickly. Small investors like me need to have the most up-to-date information before risking our hard-earned money.MORE reporting rather than less would help level the playing field between then insider rich guys and the small investors. --Marcia Perry, Artist/Small Business Owner

Marcia Perry
Marcia Perry Sculpture Studio
Saugatuck, MI

Marcia Shanafelt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marcia Shanafelt Affiliation: Jun. 15, 2026 Do not stop quarterly filing!!! Look at history. It was tried before and cost everyone alot of money. Learn from history. When will the government start looking at the past and quit repeating bad decisions. I am a retired accountant.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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marcia standish — Jun 15, 2026
Subject: Comment on S7-2026-15 From: marcia standish Affiliation: Jun. 15, 2026 Marcia Standish Hale, Michigan
As a retired person, quarterly reporting is essential. Do not change the reporting to twice a year. That is too long if one needs to adjust something in their portfolio. That has been tried before and didn't work out well for investors. Keep it like it is! Thank you!!
Marcia Standish

Marcia Yates — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marcia Yates Affiliation: Jun. 15, 2026 Quarterly reporting is essential! It must be kept in the interest of basic fairness. What part of Public Company is not understood here??

Sincerely,

Marcia Yates

Sent from my iPhone

Marcis Peck — Jun 15, 2026

Subject: S7-2026-15 Comment From: Marcis Peck Affiliation: Jun. 15, 2026 I don’t agree with this proposal. It provides too many opportunities for grift. I’m a retiree and depend on my investments to stay afloat.

Sent from my iPhone

Marco Guzman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marco Guzman Affiliation: Jun. 15, 2026 In today's market where companies can rise and fall within weeks or months, having timely information to make an informed decision is key for the sustainability of the market. Furthermore, we are seeing how markets overreact to the slightest uncertainty even in the current environment. Making reporting requirements semiannual would create another layer of uncertainty that would make the investors "guesstimate" the financial results of companies, thus creating a change in the way news are assimilated by the markets. Further, we should also look at the impact it would cause since the US is the leader in the Global markets, so there is a ripple effect that our decision would have on the markets globally, amplifying the impact of any change we make.

Marcus Green — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marcus Green Affiliation: Jun. 15, 2026 Plain and simple, quarterly reporting must remain! Accountability is of the imperative. When there's less accountability and less reporting there's more opportunity for fraud.
Quarterly reporting increases greater transparency.

Marcus L. Green

Marg Gotwald — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marg Gotwald Affiliation: Jun. 15, 2026 They tried this twice before and it didn’t work. Is Trump really trying to bankrupt this country? He has put this country into a terrible hole already with his stupid illegal war and other decisions that were made. This country elected a man who declared bankruptcy five or six times? Don’t do it.

Sent from my iPhone

Margaret Casey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Casey Affiliation: Jun. 15, 2026 Transparency is essential for stakeholders. If there's nothing "wrong" with the quarterly reports, then why take them away? And if there is something wrong with them, isn't that a reason for disclosure? Keep them quarterly and transparent.

Margaret Daly — Jun 15, 2026
Subject: S7-2026-15 From: Margaret Daly Affiliation: Jun. 15, 2026 M. Daly, Retired, Florida. The

reports need to remain quarterly to keep these CEOs honest. They've already stolen enough from us. Also, they need to pay thier part of thier taxes, not try to have someone put it on the middle class.

Margaret Damage — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Margaret Damage Affiliation: Jun. 15, 2026 Terrible idea

Sent from my iPhone

Margaret Doskocz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Doskocz Affiliation: Jun. 15, 2026 The public demands that you continue the transparency currently in place and continue to require quarterly reporting. We are entitled to know what the companies that we invest in are doing with our funds, and not allow only insiders with influence to sway the decisions made by them.
Thank you.

Margaret Doskocz

Margaret Ford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Ford Affiliation: Jun. 15, 2026 How would this change benefit the average American? This change would only foster more fraud. No, Don’t change anything.

Margaret Griffin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Margaret Griffin Affiliation: Jun. 15, 2026 Intelligent investing thrives on information. We all benefit from MORE information, not less. I support Quarterly reporting. This is serious data for many people. It’s about investment in our future for our lives, not bs performance reviews for HR. Leave it at quarterly please.
M. Griffin
Apex, NC

Margaret Harkness — Jun 15, 2026
Subject: S7-2026-15 From: Margaret Harkness Affiliation: Jun. 15, 2026 If we survive this Administration … quarterly reporting should be mandated. Opinion of an American Citizen of 83 years of age, that has never missed an election, and not afraid to be as watchful of today’s Government. Why would quarterly reporting be changed…..???

Margaret Hegewals — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Hegewals Affiliation: Jun. 15, 2026 The growth will

happen. Big money needs to be accountable to shareholders. They should not be allowed to hide their profits and net worth. We need more accountability not less!

Sent from my iPhone

Margaret J. Rinck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret J. Rinck Affiliation: Jun. 15, 2026 I believe quarterly reporting is extremely important. Business es need to be held accountable on a very timely basis.. These reports that we get are the only way we know I think quarterly reporting is extrimporting keeps accountability. It is the only way that many of us have to keep track of what's going on with our accountsMargaret Josephson Rinck, self-employed psychologist

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Margaret McKinney teacher — Jun 15, 2026
Subject: File No. S7-2026-15 From: Margaret McKinney Margaret McKinney, Teacher, The Colony, TX - transparency matters in our government. American citizens have a right to full disclosure of the entire financial picture of our country and the entire financial picture in our own wallets and portfolios.

Margaret Millisky — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Margaret Millisky Affiliation: Jun. 15, 2026 Please leave reporting quarterly. As a smaller investor, it is important to have regular quarterly reporting- our only way to keep an eye on what is happening with our investments. If a company were to get in trouble financially,in this day and age, a six month reporting could be 6 months too late to warn and inform investors. Please leave it quarterly.

Margaret Millisky

Margaret Moore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Moore Affiliation: Jun. 15, 2026 Investors have routinely ignored quarterly reports for a long time. This should makes small investors realize that information is power. We can stop corporate fraud by being informed.

Margaret Paul — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Paul Affiliation: Jun. 15, 2026 The public has a right to know. Keep the SEC quarterly.

Margaret Ruscio — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Margaret Ruscio Affiliation: Jun. 15, 2026 Please do not change the system. Stick with quarterly reporting! Very important!

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Margaret Shell — Jun 15, 2026
Subject: S7-2026-15 From: Margaret Shell Affiliation: Jun. 15, 2026 Margaret Shell, retired manufacturer, job placement specialist, Salem, Oregon. I have been working since I was 8 years old. My wages and work have been invested for me so I have resources to live on in retirement funds, Social Security, IRA accounts and savings instruments. So this change severely affects my living and the care I can pay for during my life. I do not want to see what happened when Enron fell and millions lost everything. I remember! Stop this nonsense listen to the people and history. Don't fall for this crap again at the beck and call of the wealthy who are the only ones who will profit!

Margaret Shell
503-999-4946

Margaret Storti — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margaret Storti Affiliation: Jun. 15, 2026 I do not support the six month timing in this proposal. As a newly retired educator, all I have are retirement savings and social security, and neither are big sums. The investments made in my Virginia Retirement accounts are doing well, but I need to keep tabs on them at least quarterly to plan my cash flow. Retiring has brought a whole new set of rules and guidelines to learn, and I want to have accurate information in a timely manner. Changing this reporting rule is not going to give me that information.

M. Storti, retired public educator, Richmond, Va.

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Marge Driller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marge Driller Affiliation: Jun. 15, 2026 We own alot of stocks over the years and we do our own research on the
companies we buy. Keep the 6 month rule so we can be transparent to
everyone who owns stocks now and in the future

Margo Bishop — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Margo Bishop Affiliation: Jun. 15, 2026 If this report is accurate I definitely would not revert to semi annual reports . It's hard enough on me to keep up with the stock markets

Sent from my iPhone

Margo Moulin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Margo Moulin Affiliation: Jun. 15, 2026 Don't leave us in the dark. Keep quarterly reports. We need more information, not less about the corporations that we invest in.

Margo Moulin
Buffalo NY

Marguerite Leverenz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marguerite Leverenz Affiliation: Jun. 15, 2026 KEEP MY QUARTERLY STATEMENTS!!! 6 mos is too long to be left in the dark !!!!

Marguerite Leverenz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marguerite Leverenz Affiliation: Jun. 15, 2026 Leave quarterly reports in place!

Mari Tolliver — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mari Tolliver Affiliation: Jun. 15, 2026 Quarterly reporting is an essential form of transparency that publicly traded companies owe all their investors. The SEC has offered no rational justification for reducing this requirement, so I oppose this change.

Mari Tolliver, MBA, retired U.S. diplomat and investor

Mari Tolliver
tollivermari@gmail.com
540-809-2537

Mari Weiss — Jun 15, 2026
Subject: S7-2026-15 From: Mari Weiss Affiliation: Jun. 15, 2026 It's difficult enough to stay aware of "the numbers" CEOs certify. Making it easier for them to hide the fluctuations is wrong. Don't change the law. It was created because it is needed!

Mari Weiss
Retired teacher
Martinez CA

Sent from my iPad

Maria Buentello — Jun 15, 2026
Subject: File No. S7-2026-15 From: Maria Buentello The quarterly signatures are needed. Do Not remove them! This is how Enron scandal was able to trick entities and they lost alot of money because there were no checks and balances. The companies used Market Manipulation to cover up company losses an electric companies tricked people into hire prices too. We need to keep the checks and balances on auditors so these people/company auditors know that they are liable. Maria Buentello Operations Specialist, Houston Tx

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Maria Dardano — Jun 15, 2026
Subject: S7-2026-15 From: Maria Dardano Affiliation: Jun. 15, 2026 It is beyond the right to do to cut this in half. You would be eroding a safeguard that needed to be maintained. What is wrong with you? Have every one of you become “kool aid” drinkers too? Shame on you.

Sent from my iPhone

Maria Fowler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maria Fowler Affiliation: Jun. 15, 2026 Maria Fowler, retired. The reporting has to be done why keep it from the public? I deserve to have timely information when making financial plans.

Thank You,
Maria Fowler
773-707-1131
www.youravon.com/mariafowler

Maria Hays — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maria Hays Affiliation: Jun. 15, 2026 Maria H, Retired. As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up our investment portfolios. Keep the reporting
quarterly!

Yahoo Mail: Search, Organize, Conquer

Maria Lopez — Jun 15, 2026

Subject: S7-2026-15 Comment From: Maria Lopez Affiliation: Jun. 15, 2026 Keep financial reporting quarterly!
We are already being too lax with laws and regulations for companies to follow that are meant to protect us . This does not benefit anyone in any good way except companies that are trying to hide something. You're supposed to help protect people from companies. And changing to semi annual reporting puts us all at risk.

Maria Lopez
Program Manager

Sent from my iPhone

Maria Rocco — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maria Rocco Affiliation: Jun. 15, 2026 When companies don't have to report quarterly, there will automatically be an increase in frauds. Investors will have little chance of catching it in a timely manner to stop the damage. The SEC investigation workload will increase. This is a bad idea.

Sent from my iPhone

MARIA RODEGHIERO — Jun 15, 2026
Subject: S7-2026-15 Comment From: MARIA RODEGHIERO Affiliation: Jun. 15, 2026 MARIA RODEGHIERO. CEO. I vote NO! Keep quarterly!

Sent from my iPhone

Maria Scapellato — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maria Scapellato Affiliation: Jun. 15, 2026 Francis Scapellato Retired
I am against changing the reporting requirements. Transparency and timely reporting are central to efficient equity pricing.

Maria Vacca — Jun 15, 2026
Subject: From: Maria Vacca Affiliation: Jun. 15, 2026 No insider trading for you big guys either! Stay quarterly reporting!

Maria St.Clair-Vacca

MARIA WELLS — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MARIA WELLS Affiliation: Jun. 15, 2026 Quarterly reporting is here to stay I say!

María Luisa Wells

Marian Herbert-Bruno — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marian Herbert-Bruno Affiliation: Jun. 15, 2026 Quarterly reporting matters to me and should be kept intact. My savings are from working jobs from the service industry in hospitality to 30 years as a professional graphic designer. They are humble and cannot afford losses due to easing restrictions for corporations.

Marian Herbert-Bruno
Graphic designer

Sent from my iPhone

Marian Maxwell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marian Maxwell Affiliation: Jun. 15, 2026 Less transparency has never benefited the investor. #1 in the following description of the SEC is to protect the investor. "The purpose of the Securities and Exchange Commission (SEC) is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. It is the primary federal regulatory agency responsible for enforcing securities laws, preventing fraud, and ensuring public companies provide full and truthful financial disclosure."
Sent from my T-Mobile 5G REVVL 6 Pro device.

Marianne Bryan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marianne Bryan Affiliation: Jun. 15, 2026 stay quarterly

Sent from my iPhone

Marie Boyd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marie Boyd Affiliation: Jun. 15, 2026 Please!!

Sent from my iPhone

Marie Giannino — Jun 15, 2026
Subject: S7-2026-15 From: Marie Giannino Affiliation: Jun. 15, 2026 Please hold someone

accountable in this country. The administration is out of control. Please hold the corporations accountable.

Marie Perez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marie Perez Affiliation: Jun. 15, 2026 Sec—Continue quarterly reports!

Sent from my iPhone

MarieBernadett Gean — Jun 15, 2026
Subject: S7-2026-15 From: MarieBernadett Gean Affiliation: Jun. 15, 2026 Yes, we, the whole planet, all of us needs that accountability and once a quarter is not too often, it's 4 times a year, not every month, not every week. . It's manageable, it's not that difficult. . .

Sent from my iPad

Marielle Rose Vena — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marielle Rose Vena Affiliation: Jun. 15, 2026 Dear SEC,

This proposal is foolish and panders to incompetence. Please keep quarterly reports and preserve investor visibility.

Sincerely,
Marielle Vena
Public School Teacher

Via mobile.

Marilyn Aden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Aden Affiliation: Jun. 15, 2026 Be fully accountable…. leave quarterly reporting in place. Better yet, require monthly reports!

I cannot make the best decisions with my financial advisor if I don't have timely and accurate reports from the companies in which I choose to invest.

Seriously….. even teachers are required to give quarterly grade reports to students and parents. That allows any concerns to be caught quickly and makes sure improvements are acknowledged and on track!

Marilyn Millard
Retired teacher
Farmer

Landlord

Marilyn Capps — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Capps Affiliation: Jun. 15, 2026 I think a move to lessen the quarterly reporting on investments would cause irreparable harm to all Americans with hard earned savings. History tells us it is a very bad decision. We are already hurting financially and this idea would be catastrophic. Why on earth would a sitting president who is already very unpopular suggest the SEC do this? Please don't repeat history and just leave our money alone. Please!

Marilyn Henderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Henderson Affiliation: Jun. 15, 2026 I spent a lifetime saving a little each month while working as a public school teacher. Please do not change the reporting for millions of hard working Americans.
Marilyn Henderson
Sioux Falls, SD

Sent from my iPhone

Marilyn Henderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Henderson Affiliation: Jun. 15, 2026 I spent a lifetime saving a little each month while working as a public school teacher. Please do not change the reporting for millions of hard working Americans.
Marilyn Henderson
Sent from my iPhone

Marilyn Kenoly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Kenoly Affiliation: Jun. 15, 2026 Do not change it!

Sent from my iPhone

Marilyn Kohn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Kohn Affiliation: Jun. 15, 2026 Quarterly reporting allows me to make me and the entities that represent me to make informed decisions -- my credit union, my retirement system, my financial advisor -- to make informed decisions. Monthly reporting would be even better.

We need more information about the companies holding our investments, not less.

Marilyn M — Jun 15, 2026

Subject: Keep it Quarterly! From: Marilyn M Affiliation: Jun. 15, 2026 Marilyn Moeller, retired teacher & pastor. I depend on investments for my ability to meet my needs in retirement, as do many folks. I believe quarterly reporting will provide greater transparency and improve my ability to keep track of my investments. My spouse and I worked hard during our working years so we could have some peace of mind in retirement, and I need to be sure I properly care for those funds and one of the best ways to do that is to keep tabs on the companies that can make that possible. Please do NOT change the quarterly reporting requirements.

Blessings,
Rev. Marilyn Moeller

Marilyn Morgan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Morgan Affiliation: Jun. 15, 2026 I personally object to the proposal to return to semi-annual reporting. The world operates much faster now and transparency helps investors. I am retired and cannot risk returns on my investments that don't allow me a faster time to make adjustments. Marilyn Morgan, retired, Wilsonville, OR

Sent from my iPhone

Marilyn Rawding — Jun 15, 2026
Subject: S7-2026-15 From: Marilyn Rawding Affiliation: Jun. 15, 2026 Save quarterly reporting . This was put in place to protect We The People. Fraudulent activity must stop or be accountable. Reports and sighs off every quarter.

Marilyn Sassman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Sassman Affiliation: Jun. 15, 2026 Leave the reporting quarterly. I am too old for you to be playing around with my investments. Leave it alone!!!!

Marilyn Sharp — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marilyn Sharp Affiliation: Jun. 15, 2026 Please do not go this direction!! I believe this is not a broken program and I prefer the quarterly reports! As a widow I cannot fathom losing anything just because companies want to sit back with less reporting! Our current "president" has gouged us in so many ways to make himself wealthy and we are tired of this! We worked hard for what we have and this decision will gouge us more. America deserves better than this! If this route continues, America will drop lower on the market for great countries. What more can Trump fo to kill us off. Please stop this ridiculous track this idea is on. People are tired of this hidden way to go for a money grab! I strongly vote NO!

Sent from my iPhone

Marilyn Weston — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Weston Affiliation: Jun. 15, 2026 If anything, all the computerization makes it easier than ever before to report. Tracking and analysis is baked into managing a company. The data already exists.

Best Regards,

Marilyn Weston
Harwick Architectural Hardware Co. LLC
631-345-3234

Marilyn Woessner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Woessner Affiliation: Jun. 15, 2026 This is an extremely bad idea for small investors. It will only work well for a small group of large investors and more time for fraud.

Sent from my iPhone

Marilyn Woodin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilyn Woodin Affiliation: Jun. 15, 2026 Keep Quarterly reporting. Prevent fraud.

Sent from my iPhone

Marilynn E. “Pepper” Schafer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marilynn E. “Pepper” Schafer Affiliation: Jun. 15, 2026 As an investor of millions in the stock market, I oppose the proposed changes away from quarterly reporting of corporate profit/activity. I believe the change would provide the public and investors less insight into corporate compensation, environmental reviews and other critical information. I do not want to go backwards.

My name is Marilynn Schafer, Managing Partner & Co-founder of OneVeracity.

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--
Marilynn E. “Pepper” Schafer

Managing Partner & Co-founder

pschafer@oneveracity.com
770-420-1501
770-833-4221

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Marissa Grana Teacher, Long Island — Jun 15, 2026
Subject: File No. S7-2026-15 From: Marissa Grana Quarterly reporting is necessary to help people manage their financial decisions in a timely manner and respond accordingly to changes in the market. Sixth months is too long to be in the dark. As a teacher and mother this is important to me for managing my children's investments for their education and the retirement accounts for myself and my family.

Marissa Shiah — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Marissa Shiah Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As a "retail investor" making all my own stock decisions quarterly reporting is fundamental and absolutely necessary!

Marius Grigoriu — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marius Grigoriu Affiliation: Jun. 15, 2026 The US stock market is the best in the world because we created a system that promotes transparency, accountability, and the rapid dissemination of information. Moving away from quarterly reporting erodes all three. Creating uncertainty will reduce prices and move investor capital to other parts of the world.

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mariza — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mariza Affiliation: Jun. 15, 2026 We need to hold all corporations to quarterly reporting
I need to see how the investments I choose to make are going in the right direction
The only way for that is quarterly reports

Marj Hyde Teacher with AAPS — Jun 15, 2026
Subject: File No. S7-2026-20 From: Marj Hyde As with many of the decisions being made by this regime, this one provides more support for greedy businesses than protections for people of this

country. I strongly support keeping quarterly reports so that businesses are kept accountable for their decisions with more transparency. Quarterly reports are essential for this to happen. It is not onerous to put together quarterly updates. Keep it the way it is!

Marjorie Chiles — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marjorie Chiles Affiliation: Jun. 15, 2026 Do not take us backwards! Do not change the quarterly reporting. Why change what isn't broken.

Marjorie Chiles
Maidens, Virginia

Get Outlook for iOS

Mark & Tonya — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark & Tonya Affiliation: Jun. 15, 2026 Do not change the way the SEC reports quarterly. This will be disastrous for many investors, especially for those who are about to enter retirement.

Do the right thing.

Respectfully,
M. Stagner

Sent from my iPhone

Mark Atkinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Atkinson Affiliation: Jun. 15, 2026 There seems to be a large movement in corporate America toward NDAs and other means of hiding their business practices from the public. Does the SEC represent big corporations and billionaires or the American people? Your decision on quarterly reports will not go unnoticed. This could reverberate in elections for many years to come.

Mark Atkinson
20106 Shockey Ln, Beaverdam, VA 23015
Atkyboy@gmail.com

Mark Baldwin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Baldwin Affiliation: Jun. 15, 2026 I disagree with the proposed semiannual reporting idea. I use the quarterly reporting results when discussing investment strategies with my financial advisor. This change would directly affect my savings, future investments and overall financial performance, along with financial prospects for my family's future. Keep the reporting quarterly.

Sent from my iPhone

Mark Byrne — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark Byrne Affiliation: Jun. 15, 2026 In an age of Plutocracy, do not make any easier for the corporations. In this age of corruption, do not make easier to rip off the private investor who relies upon the information they wish to keep away from the public.

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mark carroll — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mark carroll Affiliation: Jun. 15, 2026 Please do not change reporting to less than quarterly. This has shady written all over it.

Mark Carroll
Wyoming

Mark Cerny — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Cerny Affiliation: Jun. 15, 2026 Please do not allow the new rule change to become law. We need more transparency in the corporate world not less.
Mark Cerny

Mark Cook — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Cook Affiliation: Jun. 15, 2026 Quarterly reporting has been working for decades and in this age where data is so readily available there is no good reason to make a change this important.
Keep integrity in place.

Mark Cook
970-302-0150

Mark Deaton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Deaton Affiliation: Jun. 15, 2026 To Whom it May Concern:

I don't like the idea of less transparency when it comes to the companies I rely on for my retirement

investments. As I understand, this longer reporting period hasn't worked out all that well in the countries that have tried it. It may be voluntary, but I'd imagine that those most motivated to hide problems are most likely to opt in to this. As a retiree, I keep up on my quarterly reports. I want to be able to see problems coming before they arrive. Please don't make this change.

Thank you,
Mark Deaton
medeaton@hotmail.com

Mark Dishong — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Dishong Affiliation: Jun. 15, 2026 The public should be alerted about this information quarterly. If stocks are “public”, then the public deserves to be kept in the loop.

Sent from my iPhone

Mark Esselstein — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Esselstein Affiliation: Jun. 15, 2026 Investors definitely need to know at least 4 times a year, if not more! Mark Esselstein, retired educator, investor.

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mark fournier — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mark fournier Affiliation: Jun. 15, 2026 I am writing you to plead for you to please look at what history has already taught us. This change was tried in the past with disastrous results. I implore you to maintain status quo in the reporting. Thank you for your consideration in this matter

Sent from my T-Mobile 5G Device
Get Outlook for Android

Mark Friedman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Friedman Affiliation: Jun. 15, 2026 I think quarterly reporting is essential to keeping investors informed

Sent from my iPad

Mark Gervais — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Gervais Affiliation: Jun. 15, 2026 I’m Mark Gervais and I’m retired from Homeland Security. I am an investor and believe this proposal is wrong in so many ways! Please stop this now!

Sent from my iPhone

Mark Halmo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Halmo Affiliation: Jun. 15, 2026 I am adamantly opposed to this change.
Signed ,
Mark Halmo
Retired

Sent from my iPhone

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mark hankins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mark hankins Affiliation: Jun. 15, 2026 I will not subsidize companies because of an experiment that has already been tried (and failed).

If you go ahead with this, be prepared that next time there's a different government in power, you will be disbanded and replaced.

The people that you work for have spoken. You'd better be listening.

Mark Hankins

Mark Hendrix — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Hendrix Affiliation: Jun. 15, 2026 Mark Hendrix, Head of Partnerships

As an investor who works outside the financial industry, I rely on regular information to help me understand what’s going on in my portfolio and the broader market. This rule change would cause me to invest in other opportunities away from the American market where I have a greater opportunity to trust that my investments are handled legally and ethically. In short, I believe this role change would erode confidence in the market and hurt investors and legitimate businesses from accessing the capital they need to grow.

Thanks,

Mark Hendrix

Mark Hipp — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark Hipp Affiliation: Jun. 15, 2026 We must maintain

quarterly reporting. When we tried to relax this requirement in the past it was a disaster.

Why are we trying to fix something that isn’t broken? Please stop taking advice from the uneducated.

Thanks,
Mark Hipp, MBA
404-915-1936

Mark Kendall Treasury Services Manager and CTP — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mark Kendall Greetings. I strongly opposed changing from the quarterly reporting. The economy and global markets change so quickly that more reporting is needed, not less, in order to discern changes in the success of corporate strategy. Corporate leaders need to stay accountable. Frequent reporting also reduces stock price volatility and the potential of insider trading. Please leave the reporting schedule as is. Corporate America also doesn't need another big change to process and systems. Fight for reducing taxes and regulations, but leave reporting alone. Thank you.

Mark Kennedy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark Kennedy Affiliation: Jun. 15, 2026 Mark Kennedy Retired, North Carolina
The current system of quarterly reporting works well. I see no reason to change it.

Sent from my iPhone

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mark kerivan — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mark kerivan Affiliation: Jun. 15, 2026 Quarterly reporting should continue . The data shows that quarterly reporting has better monetary returns than semi-annual. The data clearly shows that quarterly reporting is superior.

Sent from my iPhone

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mark kotter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mark kotter Affiliation: Jun. 15, 2026 This is a terrible idea allows for misrepresentations by companies and lack of transparency. Do not allow this to happen.

Sent from my iPhone

Mark Kreisler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Kreisler Affiliation: Jun. 15, 2026 Stop this proposal!
Mark Kreisler

Mark Laraway — Jun 15, 2026
Subject: S7-2026-15 From: Mark Laraway Affiliation: Jun. 15, 2026 Mark Laraway Here,

Keep it Quarterly, its working.

Thanks

Mark Lindquist — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mark Lindquist Quarterly for transparency da

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Mark Malak — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Malak Affiliation: Jun. 15, 2026 It will help stop the rich from screwing over the world. Please don't let them change it. Mark Malak

Sent from my iPhone

Mark Nayden — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark Nayden Affiliation: Jun. 15, 2026 The more reporting, the better.

Sent from my iPhone

Mark Petersen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Petersen Affiliation: Jun. 15, 2026 This proposal would allow public companies to hide actions from scrutiny by investors - and the public as a whole - to effectively allow registrants to conceal their actions until they have created damage, and are effectively irreversible. This would only serve those in elite financial positions to further enrich themselves at the expense of the general public.

Mark Petersen
5289 Saint Albans Bay Cir
Shorewood, MN 55331

Email: markrpetersen@me.com

Mobile: 612 803 8761

Mark Pieper — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark Pieper Affiliation: Jun. 15, 2026 Quarterly reporting must be kept. Too many have struggled to build a survivable nest egg for their future while the 1 % already have advantages. M. Pieper, Illinois. much of and a

Yahoo Mail: Search, Organize, Conquer

Mark S Smith — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mark S Smith Affiliation: Jun. 15, 2026 Quarterly reporting must continue.
I cannot afford for the federal government to stop requiring close scrutiny of companies in which my retirement savings are invested.

Mark S. Smith
226 Claridge Curve
Peachtree City, GA 30269
678-457-3921

Sent from Proton Mail for iOS.

Mark Simens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Simens Affiliation: Jun. 15, 2026 Accountability is key for investors, keep the reporting schedule quarterly. A vote for less signals voters that you don’t care about them.

Mark Skinner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Skinner Affiliation: Jun. 15, 2026 Are you kidding? Who's side are you on? THERE SHOULD BE NO SIX MONTH WAITING PERIOD, EVER!

Yahoo Mail: Search, Organize, Conquer

Mark Sommer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Sommer Affiliation: Jun. 15, 2026 People who invest in companies have a right to know what's going on. Letting companies report every six months instead of quarterly makes it easier to deceive people. Mark Sommer, Retired

Yahoo Mail: Search, Organize, Conquer

Mark Spivey — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Mark Spivey Affiliation: Jun. 15, 2026 To the Securities

and Exchange Commission:
Quarterly reporting is one of the most important tools for retail investors to get information, and I do not back these proposed changes.

Mark Stamm — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mark Stamm Changing the 10Q reporting mandate for publicly traded companies from quarterly to biannual encourages fraud and sets up investors for even greater risks while insiders escape poor performance. The SEC should continue the current quarterly reporting requirement.

Mark Trask — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Trask Affiliation: Jun. 15, 2026 Make NO change

Sent from my iPhone

Mark Umble — Jun 15, 2026
Subject: S7-2026-15 From: Mark Umble Affiliation: Jun. 15, 2026 Protect our investment this our protection from bad corporate

Sent from my iPhone

Mark White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark White Affiliation: Jun. 15, 2026 I recommend that corporate quarterly reporting requirements remain in place.
NO CHANGE.

Mark White
Belgrade, Maine

Mark Woodruff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mark Woodruff Affiliation: Jun. 15, 2026 There's not enough transparency as it stands now. Dont give companies a larger window in which to hide financial information from their investors.

Marlene Blair — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marlene Blair Affiliation: Jun. 15, 2026 Quarterly reporting is necessary to continue. For our future. businesses must continue to be held accountable quarterly. When the businesses were less financially accountable they did not do as well. When information

was published semiannually everyone lost money. Correcions weren't able to be made as quickly. Please continue holding businesses accountable on a quarterly basis. This is critical for retired people and their investments.

Marlene Blair
Educational Administrator, Retired

Marlene

Sent from my iPhone

Marlene Wolthuis — Jun 15, 2026
Subject: File No. S7-2026-15 From: Marlene Wolthuis The retailer will be the loser with only two reports. Brokerage houses and major investors do and will continue to have contact with boards and CEO's. This will definitely give them a major advantage over the retail investor. I have been self-directing my investments for 30 years and rely heavily on quarterly reports and I have been successful. Without this information I will no longer have faith in the system.

Marlin Merrell — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Marlin Merrell Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
my view on rule S7-026-15 is it should not be allowed. Do not allow public companies to hide vital information. This will lead to more fraudulent practices and allowing rich to do as please even it it is bad for investors and the general public. Retail investors will take the hardest hit if you allow this to take place.

Marnie Holland — Jun 15, 2026
Subject: S7-2026-15 From: Marnie Holland Affiliation: Jun. 15, 2026 Marnie Holland, Information Services Library Associate. I have lived through several periods where fraud bankrupted many people(Enron, mortgage crisis, Bernie Maddoff etc. The current administration has removed the guardrails. Many people in power want to remain in power and are more likely to take risks. It is imperative that you keep the quarterly reporting so people can detect fraud sooner as opposed to later. Many of us have saved for years and would hate for this to disappear because of a fraudulent practices.

Thank you for your consideration.

Sent from my iPhone

Marsha Crom — Jun 15, 2026
Subject: File No. S7-2026-15 From: Marsha Crom DJT proved that a CEO or business owner can still get convicted of fraud and not endure any consequences other than perhaps not being allowed to keep running that business. He did that for YEARS. No one should get away with stealing money that is not theirs without judicial punishment. Do not change what is in place. This country is already

headed for the sewer.

Marsha Flannery — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marsha Flannery Affiliation: Jun. 15, 2026 We need more transparency, not less. The amount of graft in this current administration is appalling already. Don't let Those who already are wealthy and their corporations keep their transactions hidden. Do all that can be done to shine light on cronies getting " favors."

Thank you.

Marsha F.
Retired

Marsha Flannery — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marsha Flannery Affiliation: Jun. 15, 2026 We need more transparency, not less. The amount of graft in this current administration is appalling already. Don't let Those who already are wealthy and their corporations keep their transactions hidden. Do all that can be done to shine light on cronies getting " favors."

Marshal Pilgreen — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Marshal Pilgreen Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
My name is Marshal Pilgreen. I am writing in opposition to the proposed rule change reducing quarterly reporting to twice annually. Currently I read these reports to aid in my decision making process when investing in a company. Having less often reporting will have a negative impact on my decisions and overall portfolio.
Please keep the current quarterly reporting requirements. If there are to be any changes, more information, not less, is better!
Thank you,
Marshal Pilgreen

Martha Dodd-Slippy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martha Dodd-Slippy Affiliation: Jun. 15, 2026 Disclosure is the best way QUARTERLY! Stop hiding the big picture!

Martha Dodd-Slippy, GRI, ABR, SRES, SFR, SRS, VA and NC Associate Broker. (Inactive)
Roanoke Valley Lake Gaston Board Professional Standards Chair (2010-2013)

Author: To Real Estate Agents and Brokers ...Volume One ...Homicide and Other Subjects You Slept Through in Class
On Amazon.com. (Volume One, Third Edition, Foreword by Rev Dr Alveda King)

P. O. Box 247, Emporia, VA 23847
Cell: 434-604-4444

Martha Evans — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martha Evans Affiliation: Jun. 15, 2026 Keep these reports open with no possible hiding of business records, please! All citizens should be honest in reporting transactions.
Martha Evans Retired University Staff

Martha Gallagher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martha Gallagher Affiliation: Jun. 15, 2026 Please keep the reports quarterly. There are too many possibilities for fraud and abuse.
I am a retired who depends on my stock earnings
Mrs. Martha Gallagher

Martha Gezzar — Jun 15, 2026
Subject: S7-2026-15 From: Martha Gezzar Affiliation: Jun. 15, 2026 It's simple math & science. The more data collected in a sample size the more accurate the predictions.

Martha Palmieri — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martha Palmieri Affiliation: Jun. 15, 2026 Hands off the Quarterly reports!

Martha Price — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martha Price Affiliation: Jun. 15, 2026 I'm Martha Price, retired. Regular reporting is critical for managing my assets. Having to wait 6 months between reports means average Americans luke me getting left in the dark. Don't change the quarterly reporting requirement!

Martha Price
Natter Publishing Company
nycschoolcalendar.com

Marti Bergana — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marti Bergana Affiliation: Jun. 15, 2026 Do not reduce transparency. With AI things should be easier to be transparent. Don’t do anything to hurt the

American people!

Marti Bergana
Retired

Sent from my iPhone

Martin Baxter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martin Baxter Affiliation: Jun. 15, 2026 Don't make it easier for criminals to hide their crimes.

Get Outlook for Android

Martin G. Evans — Jun 15, 2026
Subject: S7-2026-15 Comment From: Martin G. Evans Affiliation: Jun. 15, 2026 Quarterly reports are vital for keeping analysts any investors informed

Martin G. Evans
Professor Emeritus, Rotman School of Management, University of Toronto.

48 Griswold Street
Cambridge
MA 02138

617-876-3980

URL: www.rotman.utoronto.ca/~evans
Basic research is the seed corn to "Make America Great Again." Do not destroy it.
Senator, when you took the oath of office, you put your hand on the Bible and swore to uphold the Constitution; you did not put your hand on the Constitution and swear to uphold the Bible. Jamie Raskin, Maryland.

The test of our progress is not whether we add more to the abundance of those who have much; it is whether we provide enough for those who have too little.
Franklin D. Roosevelt

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martin zingler — Jun 15, 2026
Subject: S7-2026-15 From: martin zingler Affiliation: Jun. 15, 2026 Should be weekly!

Sent from my iPhone

Marty Hess — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marty Hess Affiliation: Jun. 15, 2026 This only benefits the banks, not the consumers .Keepit quarterlyplease.

Marty Hull — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Marty Hull Affiliation: Jun. 15, 2026 I am in support of quarterly reporting as standard. Anything less is unreasonable. In my opinion monthly reporting is the best solution with todays technologies.

Sent from my iPhone

Marv Hershenson — Jun 15, 2026
Subject: S7-2026-15 From: Marv Hershenson Affiliation: Jun. 15, 2026 Keep it.

Sent from my iPhone

Marvin Gordy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marvin Gordy Affiliation: Jun. 15, 2026 **** you Absolutely not !!!!

Peace
MB
818-269-2790
mbgordy@mac.com
www.mbgordy.com
www.riotdrumstudio.com

Mary Alice Hassett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Alice Hassett Affiliation: Jun. 15, 2026 Mary Alice Hassett RN. Newly retired. The proposed SEC reporting changes would reduce the transparency the public/retirees need to effectively manage their investments including retirement savings. I do not see any benefit to the public if reporting frequency was reduced from quarterly to twice a year but I do see potential harm especially to retirees who need their hard earned investments/growth to sustain them above and beyond unlivable social security payments. Please help the public

to be good stewards of their own money. Thank you.

Sent from my iPhone

Mary Alice Roose — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Alice Roose Affiliation: Jun. 15, 2026 Enough thrives in government!!

Sent from my iPhone

Mary Ann Kraus — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Ann Kraus Affiliation: Jun. 15, 2026 do not go back to the 1955 level of reporting.. maryAnn Kraus, community/Clinical Psychologist, Shaker Heights, Ohio. This matters to me as a soon to be retiring person and the negative impact this would have.. do not go back to the 1955 level of reporting, it would have a significantly negative impact.

Sent from my iPhone
Mary Ann Kraus

Mary Ann Yale — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Mary Ann Yale Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I appreciate the opportunity to invest when I feel that I can however it seems that Wall Street and high end investors get the better chance first. It makes it a rush to get in before any profits can be realized. Insider trading is another problem. Sometimes one is not always able to jump in at first notice of a buy. There is always a rush to beat those in the know before all the profits are gone, and the information doesn't come out until much later than to others. It has always been unfair on my opinion.

Mary Anne Morrone — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Anne Morrone Affiliation: Jun. 15, 2026 I am writing to advocate strongly for the preservation of current quarterly financial reporting requirements for publicly traded companies. This regulatory standard is not merely a formality; it is a cornerstone of investor protection, market transparency, and sound financial stewardship.

The dynamic nature of global markets dictates that critical financial shifts can unfold rapidly. Allowing a six-month interval between official disclosures would expose individual investors to undue risk, as their personal financial positions could be severely compromised by unforeseen corporate developments or market volatility. Investors entrust their hard-earned capital to companies with the reasonable expectation of timely and comprehensive insight into how their resources are being utilized and managed. This fundamental principle of accountability demands more frequent updates than semi-annual reports.

Furthermore, professional financial planners and advisors rely on consistent, granular data to

perform accurate trend analyses, assess corporate health, and make informed recommendations to their clients. Diluting the frequency of reporting would significantly hinder their ability to safeguard client interests, adapt investment strategies, and contribute to overall market efficiency. A transparent flow of information empowers investors to adjust their support for a company based on real-time performance rather than outdated figures.

I also wish to address the common assertion that quarterly reporting presents an excessive administrative burden on companies. As a retired cost accountant with extensive experience in a major corporate environment, I can confidently state that, with modern accounting systems and well-established internal processes, the compilation and dissemination of quarterly financial statements is a standard and efficient operational task. It is a reasonable and attainable expectation, not a prohibitive cost or an insurmountable challenge for any company committed to responsible governance and shareholder engagement.

Therefore, I urge that the existing quarterly reporting requirements be maintained. They are indispensable for fostering investor confidence, ensuring corporate accountability, and promoting a healthy, well-informed financial ecosystem.

Sincerely,

Mary Anne Morrone
Lakeland, Florida

Mary Artino — Jun 15, 2026
Subject: S7-2026-15 From: Mary Artino Affiliation: Jun. 15, 2026 Quarterly reports are essential to safeguarding the American people from corruption and greed. No changes to make reporting less frequent are needed.

Respectfully,
Mary Artino
Sent from my iPhone

Mary Baney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Baney Affiliation: Jun. 15, 2026 I am a small investor and switching to biannual reporting could wipe out a huge chunk of our life savings. We can’t take a hit like that and survive. Keep the reporting quarterly and supportive of all investors large or small.

Sent from my iPad

Mary Boss — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Boss Affiliation: Jun. 15, 2026 Please keep quarterly reports so investors have a more up to date of their investments, ratios of businessses within 90 day periods!

Sent from my iPhone

Mary Bowers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Bowers Affiliation: Jun. 15, 2026 Please keep quarterly

Sent from my iPhone

Mary Clarke — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Clarke Affiliation: Jun. 15, 2026 Keep Quarterly reporting!

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mary conlan — Jun 15, 2026
Subject: S7-2026-15 Comment From: mary conlan Affiliation: Jun. 15, 2026 Transparency is trust. Keep reporting

Sent from iKathy

Mary Curtis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Curtis Affiliation: Jun. 15, 2026 Keep it like it is. The new way would give more time for people to cover up their illegal deals

Sent via the Samsung Galaxy A12, an AT&T smartphone
Get Outlook for Android

Mary E Rickenbaugh — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mary E Rickenbaugh I am a private citizen and investor. This is just wrong. People invest and expect and deserve to know how their investments are performing. This rule will allow for more fraud. Yet another example of catering to the oligarchs and corporations.

Mary Ellen Greene NA — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mary Ellen Greene I am a retiree and I rely on quarterly reports to confirm that my retirement savings are going to continue to meet the needs of our family.

Mary Evans — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Evans Affiliation: Jun. 15, 2026 Keep sending reports QUARTERLY!!! People with any kind of savings depend on it, please for the sake of God. QUARTERLY!!!

Keep looking up

Mary Fason — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Fason Affiliation: Jun. 15, 2026 You MAY NOT roll back to biannual reports. You must continue quarterly reports to ALL investors, or be considered an enemy to the people!!! You money grubbing thieves need more accountability NOT less!!!

Sent from my iPhone

MARY FERGUSON — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MARY FERGUSON Affiliation: Jun. 15, 2026 Keep reporting Quarterly!

Sent from my iPhone

Mary Geil — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Geil Affiliation: Jun. 15, 2026 Keep it the way it is, quarterly. It works.

Sent from my iPhone

Mary Goodman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Mary Goodman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Your family and future generations to come will all be harmed by company secrecy. Speak up for truth now, while you have the responsibility and privilege to do so.

Mary Goodrich — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Goodrich Affiliation: Jun. 15, 2026 All companies should report earnings quarterly. Period!

Mary Grimes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Grimes Affiliation: Jun. 15, 2026 This is really stiupid and has to stop! Better not ding this into law

Sent from my iPhone

Mary Hagen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Hagen Affiliation: Jun. 15, 2026 Keep Quarterly reporting .

I am retired and rely on savings and investments.

Mary Hart — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Hart Affiliation: Jun. 15, 2026 Mary Hart, Investor
Human nature drives us to be either the best or the worst. By allowing companies NOT to file quarterly reports opens the door to all sorts of bad practices. As a consumer and investor, quarterly reports are my way to know what company management is doing and how they are doing it. It is a big way to keep management honest. There is precious little honesty in our government currently and this is giving rise to dishonesty in our corporations, as seen in the rules change for the SpaceX IPO.
Do the right thing and keep quarterly reports required for ALL publicly traded companies.
Sincerely
Mary Hart

Sent from my iPhone
Forgive typos, please

Mary Jo Bonifas — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Jo Bonifas Affiliation: Jun. 15, 2026 This MUST remain quarterly!!! Why go back to 1955? This dues not make sense for me, a 77 year old retired person.

Mary Jo Bonifas
317 N Riverview St
Bellevue IA 52031
mjobonifas@gamil.com

Sent from my iPhone

Mary K Green — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary K Green Affiliation: Jun. 15, 2026 Please don’t go back to a system that’s been proven to be a failure. We, the American people, deserve far better than that. We need quarterly reporting.

Sent from my iPhone

Mary Kay Bolger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Kay Bolger Affiliation: Jun. 15, 2026 Mary Kay Bolger - retired. Quarterly reporting provides accountability and transparency to investors - there is nothing onerous to companies in providing this reporting - why would the SEC be in favor of LESS

transparency for the public? The SEC is tasked with PROTECTING investors and maintaining fair and efficient markets - doing away with quarterly reporting seems to be in direct opposition to the very definition of what the federal agency is tasked to do - is this another symptom of our broken Presidency?

Sent from my iPhone

Mary Kay Havranek — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Kay Havranek Affiliation: Jun. 15, 2026 It is vital information to keep companies from hiding operational information from their constituents. I value the the fact that the public can and does have access to information that will protect our financial interests from any chicanery.

Mary Kay Havranek
Hope Recovery Center
Volunteer
Cell (847) 323-7300

Mary Kelly Bowling — Jun 15, 2026
Subject: S7-2026-15 From: Mary Kelly Bowling Affiliation: Jun. 15, 2026 I'm a retiree who depends on Social Security and a small dividend. I want to know that my portfolio remains safe and regulated, and monitored every 3 months, not 6 months!! I object to this proposal!!

Sent from my iPhone

Mary Lee Johns — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Lee Johns Affiliation: Jun. 15, 2026 This is outrageous to encourage savings via investment in corporate "publicly traded" stocks and thereby protect the companies keeping investor in ignorance, instead of protecting the potential investors whom are encouraged to take care of themselves by supporting capitalism. The government appears to be the property of rich folks fleecing the "little guy" sheep.

Mary Lou Reape — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Lou Reape Affiliation: Jun. 15, 2026 This is a bad idea.

Less regulation has always equaled more crime. Wells Fargo is a poster child for that. More time to cook the books. Regulation is necessary. Keep the quarterly reports.

Mary M King — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary M King Affiliation: Jun. 15, 2026 As a elderly client relying on my income I would like you to retain
the present ruling of quarterly reports.
I want advisors to have the best up to date info when I reinvest.

Mary Martchink — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Martchink Affiliation: Jun. 15, 2026 We deserve as much reporting on our money as possible. Do not change this.

Sent from my iPhone

Mary Mckenna — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Mckenna Affiliation: Jun. 15, 2026 I am NOT in favor of fewer reporting. Stop blindsiding the American public!

Mary P Hejna

Sent from my iPhone

Mary McLaughlin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary McLaughlin Affiliation: Jun. 15, 2026 As two retirees my husband and I know more insight into a financial situation is light years better than hiding from the facts. Omitting quarterly reporting feels like political manipulation benefiting the wealthy and the ridiculously wealthy and putting people like my husband and me at risk.

Mary McLaughlin
Retired

Mary O'Connor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary O'Connor Affiliation: Jun. 15, 2026 What’s to hide? If you’re doing business on the up and up and fairly then nothing to hide right? Sounds like a slimeball move to cover up lies and theft. Very scumbaggy.

Sent from my iPhone

MARY O'DOWD — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MARY O'DOWD Affiliation: Jun. 15, 2026 All the evidence shows quarterly reporting provides necessary transparency for investors and growth for the market. Who, what and why is behind the desired change to bi-annual reporting? Keep our market strong and true with required quarterly reporting!!

Mary E. O'Dowd
9536 Among Ln
Las Vegas, NV 89143-1192
C 505.250.3266

Mary Powers Williams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mary Powers Williams Affiliation: Jun. 15, 2026 I believe that history has shown that is a poor decision to allow companies to report just twice a year. As a tax payer I am very opposed to allowing this to happen again.
Mary Powers Williams
Retired Teacher
Lincoln, Nebraska

Sent from my iPhone

Mary Reed — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mary Reed I'm against changing the reporting regulations to semi annual. The extra 3 months allows too much room for graft. The SEC is supposed to stop dishonesty and deception. Don't make it easier for the cheaters.

Mary Rich — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Rich Affiliation: Jun. 15, 2026 Hiding financial information from the public is a step toward making sure the public is kept in the dark about who what where when why and how a company is committing crimes against the public and without holding companies accountable gives them carte Blanche to hurt people communities and the environment. Without accountability there isn't any justice for people and the economy system that everyone exists here on planet earth.

Sent from my iPhone

Mary S Hildebrandt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary S Hildebrandt Affiliation: Jun. 15, 2026 We need transparency in order to make decisions about our investments.

Marysue Hildebrandt

Marysue

Mary Schaeffer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Schaeffer Affiliation: Jun. 15, 2026 We still need quarterly reporting to see trends as they happen, not after the fact.
Mary

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mary stachovich — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mary stachovich Affiliation: Jun. 15, 2026 Quarterly reporting should continue and let all know how money fluctuates.

Sent from my iPhone

Mary Stone — Jun 15, 2026
Subject: S7-2026-15 From: Mary Stone Affiliation: Jun. 15, 2026 Thesesafeguards were written after Enron for a reason, and the SEC should explain what has changed.
Mary Stone, Retired- Fayetteville, AR

Sent from my iPhone

Mary Taylor — Jun 15, 2026
Subject: S7-2026-15 From: Mary Taylor Affiliation: Jun. 15, 2026 Save the quarterly reporting
I want accountable reporting on my money. Dont roll back reporting to give the dishonest CEOs time to maneuver My Money without my knowledge. I am the consumer and I have the right to know what's happening. I worked for that money over my lifetime and it should be protected.

M L Taylor, RN, CRNA BSN
Retired Certifued Registered Nurse Anesthesiologist
Pittsburgh PA

Sent from my iPhone

Mary Traul — Jun 15, 2026
Subject: S7-2026-15 From: Mary Traul Affiliation: Jun. 15, 2026 Keep with the quarterly reporting system , it works , why would you want to "fix it"?Integrity is becoming rare these days , stick with the current quarterly, do the right thing , thanks !

Sent from my iPhone

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mary travers — Jun 15, 2026
Subject: S7-2026-15 From: mary travers Affiliation: Jun. 15, 2026 Quarterly reporting is not a burden

for these companies. It is a burden for people who are infested in these companies. I guess it depends who you think you're working for in which side your bread is buttered on. Please keep quarterly report reports.

Sent from my iPhone

MARY VARTANIAN — Jun 15, 2026
Subject: S7-2026-15 Comment From: MARY VARTANIAN Affiliation: Jun. 15, 2026 It should stay the way it is, corporations get more tax tax breaks and incentives than the average American. They need to not have the option to cook or his their books on to off it

Sent from my iPhone

Mary Williams — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mary Williams Yes

Mary Wochner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mary Wochner Affiliation: Jun. 15, 2026 Quaeterly reports on our investments in stock market are critical to our financial understanding and transparency for the general public. Please maintain these vital reports in these volatile times. Mary Wochner, retired faculty

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mary-ellen kachanis — Jun 15, 2026
Subject: S7-2026-15 Comment From: mary-ellen kachanis Affiliation: Jun. 15, 2026 Please keep the reporting on a quarterly basis. There is already enough corruption in the financial and securities arenas.
Mary-Ellen Kachanis, Retired RN

Sent from my iPhone

Maryann Ayer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maryann Ayer Affiliation: Jun. 15, 2026 Keep us informed by keeping it quarterly to protect against fraud! Stop the fraud before it starts by keeping citizens informed.

Maryann Ayer

Maryann Ayer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Maryann Ayer Stop fraud before it starts!

Maryann DeGennaro — Jun 15, 2026
Subject: S7-2026-15 From: Maryann DeGennaro Affiliation: Jun. 15, 2026 We need regular quarterly reporting to assess stocks and to manage our portfolios. With the acceleration of business cycles and capex spending at all time highs, every 6 month reporting is totally inadequate

Sent from my iPhone

Maryanne Kale — Jun 15, 2026
Subject: S7-2026-15 From: Maryanne Kale Affiliation: Jun. 15, 2026 criminals drunks thieves and liars are running the government? Stop this

Sent from my iPhone

Maryanne Kearbey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maryanne Kearbey Affiliation: Jun. 15, 2026 Keep quarterly reports!

Marybell Rizzo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marybell Rizzo Affiliation: Jun. 15, 2026 I, Mary Rizzo, am writing to respectfully convey my substantial concerns regarding the proposed alteration from quarterly to biannual investment reporting. With over three decades of dedicated service as a nurse and a military veteran, I have diligently managed my finances and meticulously saved for my foreseeable retirement.

Throughout my career, I have relied on quarterly investment reports as an essential instrument for maintaining critical financial transparency and ensuring diligent oversight of my long-term savings. The current economic climate, characterized by significant volatility and unpredictable market fluctuations, underscores the paramount importance of timely financial information. A transition to biannual reporting would considerably diminish investors' ability to monitor the performance of their portfolios, identify emerging trends, and make informed adjustments necessary to safeguard their retirement assets effectively.

Maintaining robust transparency through quarterly reporting is not merely a preference, but a fundamental requirement for sound financial stewardship and fostering investor confidence. I respectfully urge you to thoroughly consider these points, along with the feedback provided by other concerned stakeholders, before implementing any changes that could negatively impact the financial security of individuals who have dedicated their lives to service and prudent saving.

Thank you for your time and serious consideration of this vital matter.

Marybeth Harvey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Marybeth Harvey Affiliation: Jun. 15, 2026 This invites

already-illegal insider trading and will exacerbate income inequality in the U.S., to the detriment of middle and lower income Americans. This is a REALLY BAD idea. REALLY BAD.

Sent from my iPad

MaryRose NOWAK — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MaryRose NOWAK Affiliation: Jun. 15, 2026 I want quarterly reporting.
Maryrose Nowak, retired, IL, cannot afford to loose any money due to lack of transparency in reporting.

Sent from my iPhone

Mat Robin — Jun 15, 2026
Subject: S7-2026-15 From: Mat Robin Affiliation: Jun. 15, 2026 Make no changes to the current rules.

Yahoo Mail: Search, Organize, Conquer

Matt Hueneman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Matt Hueneman Affiliation: Jun. 15, 2026 Please keep the reporting period quarterly!
Matt Hueneman
Small business partner
Cincinnati, OH

Matt LaCasse — Jun 15, 2026
Subject: S7-2026-15 Comment From: Matt LaCasse Affiliation: Jun. 15, 2026 Companies should be required to open their books at least quarterly, if not more often. Do not make it less than that.

Matt Moeggenberg — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Matt Moeggenberg Affiliation: Jun. 15, 2026 Matthew Moeggenberg, Real Estate Broker, Atlanta, GA. History tells us we need more transparency in all public and private financial matters therefore I strongly urge you to continue as we are with quarterly reporting.

Matt Moore — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Matt Moore Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please move to make our securities- which are held above all other countries securities because of

their fairness and transparency- less easily manipulated by insider trading

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Matt Thiele — Jun 15, 2026
Subject: S7-2026-15 Comment From: Matt Thiele Affiliation: Jun. 15, 2026 It didn't work before it won't work now. I can't believe this is even being considered

Sent from my iPhone

Matteo Neivert — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Matteo Neivert Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Your proposed 6 month financial disclosure leaves investors in the dark and I am AGAINST it. The U.S. Securities and Exchange Commission (SEC)'s proposed rule would blindfold retail investors. The current SEC quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from me. I am the INVESTOR, without us there is no company nor an SEC. My taxes pay for the SEC and I cannot believe you would dare take away a quarterly required report from companies.
Best Regarss,
Matteo

Matthew B — Jun 15, 2026
Subject: S7-2026-15 Comment From: Matthew B Affiliation: Jun. 15, 2026 Transparency and timeliness are essential to the public understanding what companies to invest in and understanding the health of their current investments. Changing this to semi-annually harms investors and will cause long term issues to our stock market. Matt Browning, Palm Springs, CA

Sent from my iPhone

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matthew flores — Jun 15, 2026
Subject: S7-2026-15 Comment From: matthew flores Affiliation: Jun. 15, 2026 KEEP quarterly reporting!!!!!!!!

Matthew Forys — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Forys Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
To Whom has the authority to address my concern at the SEC,
Rule S7-2026-15 is dangerous and has the potential to bring direct financial harm myself and my family due to the lack of proper disclosure and other 'cloaks' it introduces, allows and promotes. More and more each day, our society, and pur world requires us to make the best data-driven choices & decisions possible, and this canot be done with incomplete infor.atiin when making investment decisions that are critical to the family or corporate investor.
Please eliminate or chose against the proposed Rule S7-2026-15, for my sake, and for the people's

sake.
Thank you,

Matthew Gent — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Matthew Gent Affiliation: Jun. 15, 2026 Matthew Gent
Aerospace engineer
Jupiter, Florida

While it may be counter to the aims of the current administration, transparency and disclosure reduce risk and offer investors information for investing in the United States economy

A reversion to antiquated rules, proven not to enhance value for the American people, is a step backwards we should not take.

I encourage the SEC to maintain quarterly reporting.

Best regards
Matt

Sent from my iPhone

Matthew Koppelman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Matthew Koppelman Affiliation: Jun. 15, 2026 I write as a Certified Financial Planner and co-founder of a financial planning firm affiliated with LPL Financial, serving individual investors and retirees. My practice is built on a fiduciary standard, and my comments here are offered from that perspective: what serves the best interests of the investing public.
I appreciate the Commission's stated intent to reduce compliance burdens and encourage longer-term corporate thinking. Those are legitimate goals. However, I am not convinced that reducing disclosure frequency from quarterly to semiannual achieves either one -- and I am concerned it may meaningfully harm retail investors.
My primary concern is that less frequent mandatory disclosure widens the information gap between corporate insiders and public shareholders. Non-public information becomes more valuable precisely when it is disclosed less often. The retail investors I serve (the ones without Bloomberg terminals or access to institutional relationships) are the most exposed to that asymmetry. They are also the investors least able to absorb the valuation surprises that would arrive in concentrated, twice-yearly disclosure events.
The coexistence of quarterly and semiannual filers will also introduce comparability challenges for investors and analysts accustomed to a uniform reporting cadence across industries and peer groups. This fragmentation of the disclosure landscape creates its own costs, many of which will be borne by investors rather than issuers.
I would encourage the Commission to consider whether technology-enabled continuous or more frequent disclosure could better serve both goals simultaneously: reducing the outsized market reaction to any single reporting event while expanding, rather than contracting, the information available to the public.
The goal should not be to make public companies look more like private ones. It should be to give all investors (not just insiders) a fair opportunity to understand what they own.
Thank you for the opportunity to comment.

All the best,

Matthew Koppelman, CFP®, WMCP®
The biggest compliments I receive are the referrals I get from my clients. Thank you!

For scheduling questions, please email Shawna Simmons. To book time on your own, use the link below:
Schedule A Meeting
Client Login Access

Matthew Koppelman, CFP®, WMCP®
Co-Founder, Precision Wealth Planners I Financial Planner
909 Rose Ave, Suite 650, North Bethesda, MD 20852
www.precisionwealthplanners.com
I Office: 410-841-0028 I Cell: 404-216-6197 I Fax: 410-841-0030

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Matthew Kurr — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Kurr Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: how is a big corporation not liable for their actions.

Matthew Landseadel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Matthew Landseadel Affiliation: Jun. 15, 2026 Less regulation in this area only benefits the crooks. Understanding where my savings are at each quarter is the LEAST I expect.

- Matt Landseadel, Indiana

- Matt Landseadel
landseadel@gmail.com
765-210-3835

Matthew Mims — Jun 15, 2026
Subject: S7-2026-15 From: Matthew Mims Affiliation: Jun. 15, 2026 The CEO's need to be held accountable. The reporting should be live and reporting sale of stock by the admin, and start protecting the consumer and public.

Matthew Sarbak — Jun 15, 2026
Subject: S7-2026-15 Comment From: Matthew Sarbak Affiliation: Jun. 15, 2026 mvsarbak76@gmail.com, please keep quarterly Reporting. It is a must. If not there will be great upheaval in the Markets.

Maura Brueger, Individual — Jun 15, 2026
Subject: File No. S7-2026-15 From: Maura Brueger, Individual I am very concerned with requiring less reporting by investment firms. Did we not learn anything from the 1987 & 2008 stock market crashes. Many of us lost 10’s of thousands of dollars in hard earned retirement savings. Please provide the needed financial oversight of Wall Street that everyday Americans expect from our federal regulatory agencies. Do not reduce quarterly earnings reports to semi-annual. Maura Brueger

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Maureen Baldwin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Maureen Baldwin Affiliation: Jun. 15, 2026 I disapprove of this. I am an average investor counting on my savings to make it thru the last 20 years of life. Maureen Baldwin

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Maureen Baldwin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Maureen Baldwin Affiliation: Jun. 15, 2026 I disapprove of this. I am an average investor counting on my savings to make it thru the last 20 years of life

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Maureen Christensen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Maureen Christensen Affiliation: Jun. 15, 2026 History shows quarterly reporting (or more frequently) leads to a stronger market. Why are you even considering changing it?

Maureen Christensen
Magnolia, Texas

Sent from my iPhone

Maureen Greatorex — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen Greatorex Affiliation: Jun. 15, 2026 Keep reporting the same as it already is!Keep up the sneaky stuff and people will take their money out!

Maureen Horan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen Horan Affiliation: Jun. 15, 2026 Keep Quarterly Reporting a requirement.

I am an educator, and quarterly reports matter, and not just to hold teachers accountable.

Quarterly reporting matters because it creates a regular, standardized checkpoint for measuring performance, identifying problems, and making decisions before a full year has passed—in every industry.

Think of it this way: if you only checked your bank account, your grades, your health, or your business once a year, you could be headed toward a disaster for months before noticing it. Quarterly reporting provides feedback every three months.

The Downside: "Quarterly Capitalism"
Critics argue that quarterly reporting can create excessive short-term thinking.
A CEO may:
* Cut research spending
* Delay maintenance
* Reduce staffing
* Prioritize immediate profits

simply to make the next quarter's earnings look better.

This criticism is especially common when discussing publicly traded companies.

In Any Organization Quarterly reviews help answer:

* Are we meeting our goals?
* Are revenues, costs, or productivity changing?
* Are there emerging problems?
* Do we need to change plans?
* Are resources being used effectively?

Examples:
* A school district reviews quarterly budgets to avoid overspending.
* A nonprofit checks donations and expenses.
* A manufacturing company monitors production and defects.
* A family might review spending every quarter to stay on track for savings goals.

The key benefit is **course correction before small problems become large ones**.

Why It Matters So Much in Finance and Economics is because Finance is fundamentally about expectations of the future. Investors, lenders, regulators, and policymakers need frequent information.

1. Investors Need Current Information
Public companies release quarterly earnings reports showing:
* Revenue
* Profit or loss
* Debt levels
* Cash flow
* Future outlook

For example, if a company expected $10 billion in sales but only made $8 billion, investors may reassess its value immediately.

This is why stock prices often move dramatically after earnings reports.

2. Markets Need Transparency because Without regular reporting:
* Executives could hide problems for longer.
* Fraud becomes easier.
* Investors would have less confidence.

Major scandals such as those involving Enron helped reinforce the importance of frequent financial disclosure.

3. Governments Monitor Economic Health & Many key economic statistics are reported quarterly:
* GDP growth
* Corporate profits
* Business investment
* Productivity

For example, quarterly GDP reports tell policymakers whether the economy is:
* Growing
* Slowing
* Entering recession
* Recovering

Central banks such as the Federal Reserve use this information when considering interest-rate decisions.

4. It Influences Tax Revenue and Budget Planning helping Governments estimate:
* Income tax collections
* Payroll tax collections
* Corporate tax collections

Quarterly data helps officials adjust spending and borrowing plans rather than waiting until year-end.

Why Quarterly Reporting Matters for Social Security because policymakers track:
* Payroll tax collections
* Benefit payments
* Trust fund balances
* Demographic trends

Regular reporting helps identify whether revenues and expenditures are diverging and how quickly trust fund reserves are changing. Waiting until annual reports would make it harder to respond to emerging financial pressures.

The Big Picture
Quarterly reporting exists because
**three months is frequent enough to spot trends and problems early, but not so frequent that organizations spend all their time reporting instead of operating.
**It is a compromise between real-time monitoring and annual accounting, providing a rhythm for accountability, planning, and informed decision-making.

Keep Quarterly Reporting a Requirement.

Kind regards,
Maureen Horan

Sent from my iPhone

Sent from my iPhone

Maureen McConaughy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen McConaughy Affiliation: Jun. 15, 2026 I don’t see what purpose you can find to cut back on transparency of these quarterly reports. Public accounting of our investments matters. Stop this measure to keep the American people and their investment in their future at the forefront of all you do.

Maureen McManus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen McManus Affiliation: Jun. 15, 2026 No to 6 month dark period. Transparency for all!!!!

Have a Wonderful Day,

Shemika McManus

Maureen Thomson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen Thomson Affiliation: Jun. 15, 2026 Keep reporting quartley a law! Too many & too much corruption has happened already. Why add a atmosphere to invite even more corruption? - Maureen Thomson, investor

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Maureen Zausner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Maureen Zausner Affiliation: Jun. 15, 2026 The dumbest MAGA idea yet. No!

Mavis Lindgren — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mavis Lindgren Affiliation: Jun. 15, 2026 Very necessary to stay on top of information. Continue quarterly reporting.

Sent from my iPhone

Mayor Diggler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mayor Diggler Affiliation: Jun. 15, 2026 Do not let greedy corporations continue to use the system as their puppet. Do the right thing and continue quarterly reporting requirements.

Will S
Portland, Oregon

Mboudreau534 — Jun 15, 2026
Subject: S7-2026-15 From: Mboudreau534 Affiliation: Jun. 15, 2026 Don't change the rules too protect the guilty as Trump wants you to do!!!

Md Musafir TOMAL — Jun 15, 2026
Subject: S7-2026-15 Comment From: Md Musafir TOMAL Affiliation: Jun. 15, 2026 Ok

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Me — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Me Affiliation: Jun. 15, 2026 I think that rolling back reporting transparency would make voters further distrust the government at a time when we are already disgusted with the fraud and lies we are being told. SEC reporting needs to be held to the same standards as we expect from banking and other entities. It is disgusting enough that I have paid into social security at the max for nearly 40 years to be told I will not be getting the amount I

was promised, but as I get closer to retirement age I am now also in danger of losing the money I have invested as well? I cannot believe in a world of AI reporting availability that the SEC would even propose going with less transparency

Michelle Tilley
Banking Risk Strategist
Maryland, USA

Sent from my iPhone

Meg Mattsson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Meg Mattsson Affiliation: Jun. 15, 2026 Thus move to report semi-annually is wrong on multiple levels. As a private investor, it would make it difficult to gage changes in the stocks in my portfolios. It also could lead to more insider trading as company workers and accountants, with privileged information, could profit from that. - Margaret Mattsson
Private investor

Megan Schlick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Megan Schlick Affiliation: Jun. 15, 2026 Reducing the reporting requirements will increase the opportunities for mistaken behavior and bad decisions to remain in place longer. Reporting was increased to quarterly for good reason.

LargePrefPlaceholder-XKUz1MEJBwkOM

Megan Stuckwish — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Megan Stuckwish Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please keep reporting requirements as they are where there is transparency to all investors not less. Please make sure that we can all have accountability and trust in our investing institutions not less. Please ensure that all investors are treated fairly and equitable from a single investor to a hedge fund institution investors, allow all of us to have the reporting we are used to. More transparency not less.

Meghan Roper — Jun 15, 2026
Subject: S7-2026-15 Comment From: Meghan Roper Affiliation: Jun. 15, 2026 Good morning,

There is no reason to implement anything with less transparency, that is going backwards in time. This will be another way for elitists to have a hand out and unfair advantage and I do not support it.

I am tired of this country rolling back protections for everyday citizens and this cannot be another. It’s time to do right be people and not corporations.

Meghan Roper

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mehlnon — Jun 15, 2026
Subject: S7-2026-15 Comment From: mehlnon Affiliation: Jun. 15, 2026 My name is Megan Horn, and I am a member of the Florida Bar in good standing (admitted to practice in 2012). I encourage the SEC to keep the current regulations that require corporations to report their earning and the "health" of their financial standing on a quarterly basis. This reporting is imperative for investors, wealth managers, and the health and integrity of the American Stock Exchange. Quarterly reporting also enables the SEC to do its job properly, by providing a means of continuing oversight and verification. Please continue to enforce and require quarterly reporting. Thank you.

Mel Clark — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mel Clark Affiliation: Jun. 15, 2026 Leave it as is don’t fix it if it’s not broken

Sent from my iPhone

Melania Streski — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melania Streski Affiliation: Jun. 15, 2026 In the best interest of investors, reporting needs to be kept quarterly so we know what a company is doing. Less reporting means more opportunities for fraud and less transparency.

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Melanie Alexander — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melanie Alexander Affiliation: Jun. 15, 2026 What is being proposed is morally wrong. Full disclosure! Always!

Sent via the Samsung Galaxy S26 Ultra, an AT&T 5G smartphone
Get Outlook for Android

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melanie brady — Jun 15, 2026
Subject: S7-2026-15 Comment From: melanie brady Affiliation: Jun. 15, 2026 It needs to be known. So there aren't anything hidden from.the people.

Melanie Cleveland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melanie Cleveland Affiliation: Jun. 15, 2026 The argument to

go to the "global standard" when those who shifted to semi-annual reporting have suffered for the decision doesn't make any sense. And, if a company is going public to get investors to help it, those investors deserve to know how their money is being used quarterly.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Melanie De Luca — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melanie De Luca Affiliation: Jun. 15, 2026 Please do not allow the change to twice-yearly reporting. It unfairly gives advantage to executives, lawyers, and big institutional investors, while squeezing out the common investor. Let's stop creating advantages to those who are already advantaged!

Melanie De Luca
Marketing Communications Manager

MELANIE ENGELS — Jun 15, 2026
Subject: S7-2026-15 Comment From: MELANIE ENGELS Affiliation: Jun. 15, 2026 Who came up with this one and why? The only thing I can think of is greed for insiders. I'm not a big time investor, but for what I do have in the market, I can't afford to be failing without
being informed at least quarterly, if not monthly. This is a step backwards. This is a slap in the face to the little guy -- those of us who probably keep some businesses flourishing. The SEC needs to support we investors like we support them.

Sent from AT&T Yahoo Mail on Android

Melanie Markle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melanie Markle Affiliation: Jun. 15, 2026 Disasterous!

Sent from my iPhone

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melanie S. — Jun 15, 2026
Subject: S7-2026-15 Comment From: melanie S. Affiliation: Jun. 15, 2026 The rich keep getting richer . Trying to keep people broke and beaten down. No stop screwing people over.

Sent from my iPhone

Meli Worbis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Meli Worbis Affiliation: Jun. 15, 2026 It is for the betterment of all of us for the reporting to be done quarterly. It keeps businesses and government in check.

Sent from my iPhone

Melinda Brauer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melinda Brauer Affiliation: Jun. 15, 2026 We stopped the semi year reporting for a reason! The American people can not handle anymore financial strains!

Sent from my iPhone

Melinda d'Ouville — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melinda d'Ouville Affiliation: Jun. 15, 2026 It is absurd to return to a time in financial reporting when investors were being fleeced. My taxes pay your salary therefore your efforts are to be aligned with my position. Do not pass this ruling.

Melinda d’Ouville

Welcome to paradise, it's all around us, look and you will see it!

Melinda Ebert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melinda Ebert Affiliation: Jun. 15, 2026 Please do NOT change the way it is working now. The process is hard enough to understand as it is.

Melinda Ebert
Sent from my iPhone

Melinda Sisk — Jun 15, 2026
Subject: S7-2026-15 From: Melinda Sisk Affiliation: Jun. 15, 2026 Quarterly is best. It is important to keep accountability at its highest level. I watched some of my Enron friends leave the building flat busted, no job, nothing. Many worked there for multiple years and had nothing to show for it. I don’t believe Enron was the only company that screwed over its people and work ethics- they just got caught. I am willing to bet many people in companies see “wrong doings”, questionable accounting, poor use of funds and budgeting but are afraid to say anything due to retaliation and reputation ruined by those in higher and guilty places.

Melinda Sisk
Geophysicist -Retired
Houston/Dallas

Sent from my iPhone

MELISSA BARRY — Jun 15, 2026
Subject: S7-2026-15 Comment From: MELISSA BARRY Affiliation: Jun. 15, 2026 Quarterly reports are essential. The companies should absolutely be required to be open, transparent, and honest.

Melissa Barry, Teacher

Melissa Baxter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melissa Baxter Affiliation: Jun. 15, 2026 Melissa Baxter, small investor of retirement assets. Quarterly Reporting is critical for those of us without any to spare. Millionaires, billionaires, trillionaires have much to spare - insider knowledge and control.
LEVEL PLAYING FIELDS and provide at minimum the quarterly reporting.

Melissa Baxter

Melissa Daffin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melissa Daffin Affiliation: Jun. 15, 2026 Melissa Mills
Retail Executive
We need more transparency around business, not less, as well as accountability. As an investor, decisions are made from this type of information and the public should understand the health of an organization.

Melissa

Melissa Dennett — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melissa Dennett Affiliation: Jun. 15, 2026 To Whom It May Concern at the SEC, I'm M. S. Dennett, an artist and retired design coordinator for a small awards company. My spouse and I have saved our entire working lives to be able to retire. The idea that reduced financial reporting could result in us losing half of our savings is upsetting, to say the least. Frankly it keeps bringing me back to one question; who benefits from less accountability? I urge you to continue requiring quarterly financial reporting from publicly traded companies.
M. S. Dennett

Sent from my iPhone

Melissa Hubbard — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Hubbard Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I request you reconsider the quarterly reports. As a consumer who feels as if the companies are already at an advantage, further allowing them to hide information that would be pertinent in decision making seems like a slap in the face to individuals.
Respectfully,
Melissa Hubbard

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melissa martinez — Jun 15, 2026
Subject: S7-2026-15 From: melissa martinez Affiliation: Jun. 15, 2026 I've had it w/this administration trying to hide things to protect the billionaires. KEEP THE QUARTERLY REPORTS

Sent from my iPad

Melissa Merriman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melissa Merriman Affiliation: Jun. 15, 2026 Quarterly checks should remain

Sent from my iPhone

Melissa Rabe — Jun 15, 2026
Subject: S7-2026-15 From: Melissa Rabe Affiliation: Jun. 15, 2026 Save accountability and transparency!

Melissa Renfro — Jun 15, 2026
Subject: S7-2026-15 From: Melissa Renfro Affiliation: Jun. 15, 2026 Don't let an Enron happen to us again! @#$$%&*! That is why it is set up the way it is now.

Melissa Renfro

Climb the mountains and get their good tidings. Nature's peace will flow into you as sunshine flows into trees. The winds will blow their own freshness into you, and the storms their energy, while cares will drop off like autumn leaves. ~John Muir

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Melissa Taylor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melissa Taylor Affiliation: Jun. 15, 2026 NO, NO, NO! This promotes fraudulent and unethical activities fhat we all will pay for.

Sent from Melissa Cloud's iPhone

Melissa Taylor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Melissa Taylor Affiliation: Jun. 15, 2026 NO, NO, NO! This promotes fraudulent and unethical activities fhat we all will pay for.

Sent from Melissa Taylor's iPhone

Melodie Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melodie Miller Affiliation: Jun. 15, 2026 It is just another way of stealing our money. I want you cash out all of my stock. I do not trust Wall Street

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Melvin Winegardner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Melvin Winegardner Affiliation: Jun. 15, 2026 There should be NO INSIDERS!!! Quarterly reporting should STAY.

Sent from my iPhone

Merrilee Davidson — Jun 15, 2026
Subject: Your change to business reporting From: Merrilee Davidson Affiliation: Jun. 15, 2026 Dear sirs:

Please respect the orderly financial reporting every quarter. This is essential for businesses to plan, investors to protect their assets and catch problems and CHEATERS from stealing. Merrilee Davidson, former REALTOR, 80 yrs old. Merrileed63@gmail.com

May the Angels of Dance Smile Upon Your Feet!
Merrilee Davidson

Merry Susan Schreck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Merry Susan Schreck Affiliation: Jun. 15, 2026 This would be very harmful to small investors like myself. Please continue QUARTERLY REPORTING.
MS Schreck, retiree

Sent from my iPhone

Mervin King — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mervin King Affiliation: Jun. 15, 2026 This new proposal is unacceptable! Investors need to follow their progress on a quarterly basis as is the norm right now! Leave this rule unchanged! Too much of a chance of investing companies fleecing investors! Thank you! Mervin King

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Mezchelyn Ellis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Mezchelyn Ellis Affiliation: Jun. 15, 2026 To the

Securities and Exchange Commission:
I oppose SEC File Number S7-2026-15 because I believe reducing reporting frequency from quarterly to semiannual reporting would harm ordinary investors.
Most Americans work hard throughout their lives and invest their savings so they can retire with dignity, remain independent, and avoid becoming a financial burden on their families. Those investors depend on timely, reliable information to make informed decisions about their retirement accounts and investments.
Public companies benefit from access to public capital markets. In return, investors deserve regular transparency. Moving from quarterly reporting to semiannual reporting would double the amount of time investors may have to wait for detailed financial information. In today's fast-moving economy, six months is a long time for investors to be left with less visibility into a company's financial condition and risks.
While large institutions often have access to management meetings, analysts, and other resources, individual investors rely heavily on SEC filings. Reducing the frequency of required reporting would disproportionately disadvantage retail investors and could increase information gaps between ordinary shareholders and sophisticated market participants.
I am also concerned that less frequent reporting could make it more difficult to identify financial problems, governance issues, or deteriorating business conditions in a timely manner. Transparency is one of the foundations of investor confidence in U.S. markets.
The SEC's mission includes protecting investors. In my view, requiring less frequent disclosure moves in the opposite direction. The burden of preparing quarterly reports should not outweigh the importance of providing investors with the information they need to make informed decisions about their savings and retirement security.
For these reasons, I urge the Commission to reject the proposed rule.

MFA, AIMA, SIFMA Asset Management — Jun 15, 2026
June 15, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549
Re: Request for Extension of Comment Period for Proposed Rule on Semiannual Reporting (Rel. Nos. 33-11414; 34-105368; File No. S7-2026-15)
Dear Ms. Countryman:
The undersigned associations (the "Associations")1 write to request that the Securities and Exchange Commission ("SEC" or the "Commission") grant an extension of 60 days of the comment deadline, from July 6, 2026 to September 4, 2026, for the above-referenced rule proposal regarding semiannual reporting (the "Proposal"). The Proposal would allow reporting companies to elect to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q.2
The comment deadline falls on the first business day following the nation's commemoration of the 250th anniversary of the signing of the Declaration of Independence: a milestone the White House has described as "the most important milestone in our country's history."3 Market participants, issuers, investors, and their advisers will understandably be occupied with events and commitments surrounding this historic occasion.4 The Commission has also recognized in prior rulemakings that extensions are
1 Descriptions of the Associations are included in Appendix A.
2 SEC, Semiannual Reporting, Sec. Act Rel. No. 33-11414, 91 Fed. Reg. 24968 (May 7, 2026),

avail. at https://www.govinfo.gov/content/pkg/FR-2026-05-07/pdf/2026-09095.pdf.
3 The White House, Freedom 250, https://www.whitehouse.gov/freedom250/ (last visited June 15, 2026). avail. at https://www.whitehouse.gov/freedom250/.
4 See Mark T. Uyeda, Comm'r, SEC, Statement on Reporting of Securities Loans (Oct. 13, 2023) (criticizing the Commission's reliance on abbreviated comment periods, including comment windows overlapping major holidays, as insufficient to permit meaningful public engagement on complex, interrelated rulemakings), avail. at https://www.sec.gov/newsroom/speeches-statements/uyeda-statement-securities-lending-101323; see also Hester M. Peirce, Comm'r, SEC, Rat Farms and Rule Comments appropriate where proposals raise complex and interrelated issues. Providing additional time here would be consistent with that practice and would facilitate a more complete and informative comment record.

A. Importance of the Proposal to market participants

The Associations' memberships include a diverse set of investment advisers and fund managers, servicing institutional, high-net worth, and retail clients. Investment advisers' strategies depend on timely, consistent, and comparable public company disclosure, including disclosure of financial information. The Proposal would fundamentally restructure a disclosure framework that has required quarterly reporting by U.S. public companies for more than 55 years.

If adopted, the proposed reforms will have profound consequences for issuers, investors (both institutional and retail), and the functioning of U.S. capital markets. It would alter the frequency with which investors receive material financial information and fundamentally change the information environment upon which investment decisions are made. Accordingly, the Proposal raises significant issues for the Associations' members and their clients, including the timeliness and completeness of information available to market participants, the comparability of issuer disclosures across reporting regimes, and the functioning of public markets that have relied upon regular, quarterly disclosure.

B. Need for additional time to synthesize member views and develop empirical data for the Commission

The Proposal raises complex legal, economic, operational, and market-structure questions requiring consultation across investment, risk, compliance, and operational functions. The current comment period does not provide sufficient time to fully solicit and synthesize the member views of each Association or provide the Commission with a comprehensive industry perspective.

More fundamentally, the Proposal raises important empirical questions regarding the role quarterly reporting plays in promoting market transparency, price discovery, capital formation, and investor protection. Meaningful comments on the Proposal require more than anecdotal views; they require empirical analysis, consultation with market participants, and careful evaluation of the extensive academic literature regarding the effects of reporting frequency. A 60-day extension would allow the Associations and their members to develop data-driven evidence regarding the importance of quarterly reporting (Dec. 10, 2021) ("Short comment periods are particularly problematic when they coincide with holidays, end-of-year operational obligations, or other periods in which commenters' staff are likely to be unavailable or occupied with other time-sensitive obligations."), avail. at https://www.sec.gov/newsroom/speeches-statements/peirce-rat-farms-rule-comments-121021.

and the potential implications of reduced reporting frequency. Additional time would therefore materially improve the quality, depth, and usefulness of the comment record available to the Commission.

C. The Commission's broader work on disclosures

The SEC has undertaken a number of initiatives to assess disclosure requirements.

It has been suggested that the SEC may need to consider some of these issues in conjunction with one another.5
For example, in May 2026, the Commission issued two significant, foundational proposals addressing: (I) registered offering reform, including expanded Form S-3 eligibility and related disclosure mechanics; and (ii) expanded “emerging growth company” accommodations and a revised filer status framework (the “Registered Offering and Filer Status Reform proposals”).
6 The Registered Offering and Filer Status Reform proposals
would meaningfully affect the scope and content of issuer disclosures, while the Proposal would affect the frequency and timing of those disclosures. The combined effect of these initiatives will determine whether investors continue to receive information that is timely, comparable, and decision-useful.
The Associations support strengthening the U.S. public markets through a thoughtful review of the public company disclosure framework. Because these proposals collectively address the scope, content, and timing of issuer disclosures, however, they should not be considered in isolation. At a minimum, commenters should be afforded sufficient time to evaluate the Proposal alongside the Registered Offering and Filer Status Reform proposals and assess their combined effects on investors and the capital markets.
If the compressed comment schedule is maintained, commenters would face significant challenges to comment meaningfully not just on the Proposal but on the Registered Offering and Filer Status Reform proposals as well. We appreciate recent questions about whether the cadence of issuer financial reporting should be considered in conjunction with the Commission’s broader assessment of disclosure requirements.7 A reasonable extension is therefore warranted so that market participants can provide the
5 Hester M. Peirce, Comm’r, SEC, A Quarter for your Thoughts: Remarks at the Meeting of the SEC Investor Advisory Committee (June 4, 2026), avail. at https://www.sec.gov/news/speech/peirce-remarks-investor-advisory-committee-060426.
6 See SEC, Registered Offering Reform, Sec. Act Rel. No. 11418, Exch. Act Rel. No. 105513 (May 19, 2026), avail. at https://www.sec.gov/files/rules/proposed/2026/33-11418.pdf; SEC, Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies, Sec. Act Rel. No. 11419, Exch. Act Rel. No. 105515 (May 19, 2026), avail. at https://www.sec.gov/files/rules/proposed/2026/33-11419.pdf.
7 See supra note 5.

Commission with comments that address the full, real-world interconnections and effects of these important proposals.
* * * * *
For the foregoing reasons, the Associations respectfully request that the Commission extend the comment period by 60 days to September 4, 2026. We appreciate the Commission’s consideration of this request.
Respectfully submitted,
MFA
AIMA
SIFMA Asset Management
cc:
Honorable Paul S. Atkins, Chairman
Honorable Hester M. Peirce, Commissioner
Honorable Mark T. Uyeda, Commissioner

Appendix A
MFA
Managed Funds Association (“MFA”), based in Washington, D.C., New York City, Brussels,

and London, represents the global alternative asset management industry. MFA's mission is to advance the ability of alternative asset managers to raise capital, invest it, and generate returns for their beneficiaries. MFA advocates on behalf of its membership and convenes stakeholders to address global regulatory, operational, and business issues. MFA has more than 180 fund manager members, including traditional hedge funds, private credit funds, and hybrid funds, that employ a diverse set of investment strategies. Member firms help pension plans, university endowments, charitable foundations, and other institutional investors diversify their investments, manage risk, and generate attractive returns throughout the economic cycle.
AIMA
The Alternative Investment Management Association ("AIMA") is the world's largest membership association for alternative investment managers. Its membership has more firms, managing more assets than any other industry body, and through our 10 offices located around the world, we serve over 2,000 members in 60 different countries. AIMA's mission, which includes that of its private credit affiliate, the Alternative Credit Council, is to ensure that our industry of hedge funds, private market funds and digital asset funds is always best positioned for success. Success in our industry is defined by its contribution to capital formation, economic growth and positive outcomes for investors while being able to operate efficiently within appropriate and proportionate regulatory frameworks. AIMA's many peer groups, events, educational sessions, publications and practical tools like its Due Diligence Questionnaires and industry sound practice guidance available exclusively to members, enable firms to actively refine their business practices, policies and processes to secure their place in that success.
SIFMA ASSET MANAGEMENT GROUP
SIFMA AMG brings the asset management community together to provide views on U.S. and global policy and to create industry best practices. SIFMA AMG's members represent U.S. and global asset management firms that manage more than 50% of global AUM. The clients of SIFMA AMG member firms include, among others, tens of millions of individual investors, registered investment companies, endowments, public and private pension funds, UCITS and private funds such as hedge funds and private equity funds. For more information, visit http://www.sifma.org/amg.

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mi girl — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mi girl Affiliation: Jun. 15, 2026 Quarterly reporting helps the tax base, helps to regulate the profits and hopefully keeps things on the honest side. Everyone in politics wants to erase history, why would they want this? It must benefit someone...not me

Sent from my T-Mobile 5G Device
Get Outlook for Android

Miami Gardens Living — Jun 15, 2026
Subject: S7-2026-15 Comment From: Miami Gardens Living Affiliation: Jun. 15, 2026 Greetings,

Businesses, investors, and consumers have long relied on quarterly reporting as the standard framework for evaluating corporate performance and making informed financial decisions. Quarterly

reporting provides timely transparency, allowing stakeholders to assess a company's financial health, operational performance, and emerging risks on a consistent basis.

Moving to a semi-annual reporting structure would significantly reduce the frequency of material financial disclosures and could result in stakeholders making important investment and financial decisions based on outdated information. While such a change may reduce reporting burdens for companies, it also increases the risk that investors, employees, retirees, and other market participants will lack access to current data necessary for sound decision-making.

Quarterly reporting aligns with established business practices, as strategic planning, performance evaluations, budgeting, forecasting, and operational adjustments are commonly conducted on a quarterly basis. Reducing reporting frequency creates a disconnect between how businesses operate internally and the information available to the public.

Transparency and timely disclosure are foundational principles of efficient and fair markets. Any reduction in reporting frequency should be carefully evaluated against the potential harm to investors and consumers who depend on accurate, current information to make informed financial decisions.

Thanks for your consideration,

Dr. Carla Bryan-Sheard
Broker-Associate

Micah Davis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Micah Davis Affiliation: Jun. 15, 2026 As a tax payer and investor in this Nation I want quarterly reporting. Americans have suffered enough consumer advocacy and loss due to thr rampant abuse of this regime a d the Oligharcs in control

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Michael — Jun 15, 2026
Subject: S7-2026-15 From: Michael Affiliation: Jun. 15, 2026 Keep it

Sent from my iPhone

Michael — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Affiliation: Jun. 15, 2026 If the 1955 tax structure was also re-implemented for high income people and corporations then perhaps it might be a viable trade off. Otherwise it is a flagrant attempt by those corporations and high income people to further pad their already over-inflated 'earnings.'

Sent from my iPhone

Michael A Doyle Retired lawyer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael A Doyle More information serves free markets. Twice a year reporting is not enough.

Michael Adler — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Adler Affiliation: Jun. 15, 2026 Please keep the reporting quarterly! The greatest thing about our stock market is its transparency and going to fewer reports will reduce the transparency.
Michael Adler
Retired
Calabasas, California

Michael Andrulis — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Michael Andrulis Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please continue to be the watchdog and referee for financial securities trading. Please protect the individual investor as opposed to the institutional or companies who fundamentally have a biased to protect themselves over the smaller individual investor. Please continue to provide retail, investors quarterly reports, and do not switch to a new six-month reporting rule.
Thank you,
Mike Andrulis
Los Angeles, CA 90049

Michael Beaven — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Beaven Affiliation: Jun. 15, 2026 Well if these changes are made for semiannual reporting, I will remove all my investments to a safer platform! We have seen the losses from the past and I don't have the money to loose! So go ahead if you want less investors!

Sent from my iPhone

MICHAEL BERARDI — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MICHAEL BERARDI Affiliation: Jun. 15, 2026 It is about transparency and going to semi- annual reporting reduces transparency. How does the investing public benefit from reducing transparency?

How big was the political contribution to drive this proposal?

Michael
Michael Berardi, CGEIT, CISA, MS-CIS
Phone: 704-608-1562

Michael Bonner — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Bonner Affiliation: Jun. 15, 2026 Quarter-driven "fast-moving" investment culture is quite literally killing humanity, it needs to be crushed by any means necessary. Do not listen to venture capital and other bad faith actors driving the working class and the planet writ large into oblivion, excise them from the market however you can. They can all go to hell.

MICHAEL BRECCIANO — Jun 15, 2026
Subject: S7-2026-15 Comment From: MICHAEL BRECCIANO Affiliation: Jun. 15, 2026 Knowledge is power. Let’s maintain transparency.

Sent from my iPhone

Michael Casey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Casey Affiliation: Jun. 15, 2026 This is a bad idea. You serve the American citizens, not the oligarchs.

Yahoo Mail: Search, Organize, Conquer

Michael Coppola — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Coppola Affiliation: Jun. 15, 2026 This is a recipe for wrongdoing!! I would expect no less from our Felon President!! After all, he makes millions on insider trading…

Michael Cox — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael Cox Transparency is key. I feel the cost argument of dropping from 4 times to 2 times is negligible given the fact that ALL of this is already done via templates. Keeping investors informed helps build trust in the market and keeps the money flowing in for greater investment. I am asking the SEC to stay the course, for the meantime, and keep the reporting requirement to 4 times a year Mike

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Michael Cumbee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Cumbee Affiliation: Jun. 15, 2026 This is another fraud opportunity with 0 retail investor advantage...hell no!!!!

Michael Delgadillo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Delgadillo Affiliation: Jun. 15, 2026 Big corporations need to be held accountable to the stock holders at least every quarter and if not monthly. Too long

have companies have taken advantage of the average American investor. The board works for the shareholders not the company. Without shareholders, big corporations would collapse.

Sent from my iPhone

Michael Della Mea — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Della Mea Affiliation: Jun. 15, 2026 We don't need another End Run Enron. Stop dismantling our protections. NO!

Sent from my iPhone

Michael Derhammer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Derhammer Affiliation: Jun. 15, 2026 We have seen repeatedly, the less oversight, the less reporting, the greater the fraud. Keep the reporting

Sent from my iPhone

Michael F Sylva — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael F Sylva Please do not eliminate quarterly reports. We need them.

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michael gore — Jun 15, 2026
Subject: S7-2026-15 Comment From: michael gore Affiliation: Jun. 15, 2026 We need timely information to make educated decisions on how to invest for ourselves.

Do not reduce reporting to a biannual schedule

Michael Gore

Michael Gray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Gray Affiliation: Jun. 15, 2026 Quarterly reporting is actually too infrequent. It should be monthly. However given the option of keeping it quarterly or altering the requirements to fewer reports, I would much prefer quarterly reporting.

Sent from my iPhone

Michael Gregg — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael Gregg There is enough grifting and secrecy in the

government. Hiding more data from the public hurts our economy and my retirement. Michael Gregg, retired in Ohio.

Michael Hartz — Jun 15, 2026
Subject: S7-2026-15 From: Michael Hartz Affiliation: Jun. 15, 2026 Keep these criminals in prison, and after serving their term, don’t allow them to be able to do it again!

Sent from my iPad

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michael henry — Jun 15, 2026
Subject: S7-2026-15 Comment From: michael henry Affiliation: Jun. 15, 2026 Does the grift ever stop
Shame. The general population is Fed up of this make the rich richer

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Michael Hoyson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Hoyson Affiliation: Jun. 15, 2026 As a small-business owner and investor, I strongly oppose any effort to reduce public company reporting from quarterly to semi-annual. Markets function best when investors have access to timely and consistent information. Less frequent reporting benefits insiders and large institutions who often have greater access to information, while individual investors are left with less visibility into company performance.

Transparency builds trust. Accountability drives performance. Quarterly reporting helps protect ordinary Americans who invest through retirement accounts, pensions, and personal portfolios. The SEC should prioritize investor protection and market transparency by keeping quarterly reporting requirements in place.

Michael Huber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Huber Affiliation: Jun. 15, 2026 Keep company reporting quarterly.

Michael Kennedy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Kennedy Affiliation: Jun. 15, 2026 Keep quarterly reports

Get Outlook for Android

Michael Korkin — Jun 15, 2026

Subject: S7-2026-15 From: Michael Korkin Affiliation: Jun. 15, 2026 Any safeguards already in place should not be discarded. Quarterly reporting is a vital part of vetting process and should be kept on the books.
Regards,
Michael Korkin

Michael Kramer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Kramer Affiliation: Jun. 15, 2026 Imagine if Enron had not been required to file quarterly reports, how much more damage would have been done and how much longer the scheme would have gone undetected.
Michael Kramer VP Madison Productions, Inc.

Sent from my iPad

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michael lausin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: michael lausin Affiliation: Jun. 15, 2026 This will allow companies to hide stuff. Transparency is the strong suit of this administration and it's protecting the rich

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Michael Lawlor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Lawlor Affiliation: Jun. 15, 2026 We all (actual investors) need more transparency not less!

Sent from my iPhone

Michael Maggi — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Maggi Affiliation: Jun. 15, 2026 This checks and balance is essential to fair operations and integrity of all involved.

Michael McKenzie — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael McKenzie As an individual investor for more than 20 years, it is my very strong opinion that this proposed change to Semiannual Reporting would be a mistake that would result in ultimate harm to smaller less connected investors like my self and others.

Michael Meyer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Meyer Affiliation: Jun. 15, 2026 Michael, director of solutions architecture and product management. Denver co.

We must remain on the quarterly reporting requirement. As we can see with other economies this is

the best approach for our economic growth, and sustainment. We are moving into trifling times and clarity is what will move us through.

-Michael H. Meyer

Michael Monsor — Jun 15, 2026
Subject: S7-2026-15 From: Michael Monsor Affiliation: Jun. 15, 2026 Please leave the quarterly report signing rule in place. It feels like a minimum to me. Taking personal responsibility for the activities occuring during operating executives tenure is vital.

Michael Monsor

Michael Murphy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Murphy Affiliation: Jun. 15, 2026 We've gone beyond the point of having to revert to a system that didn't work 70 years ago. To repeat this would be a disaster. Don't do it. There's no logic behind the decision to do so.

Sent from my iPhone

Michael Noseworthy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Noseworthy Affiliation: Jun. 15, 2026 Stop disrupting our and thereby the world's economy!!
Maintain quarterly reporting!

Sent from my iPhone

Michael Patrick — Jun 15, 2026
Subject: S7-2026-15 From: Michael Patrick Affiliation: Jun. 15, 2026 It has been proven that checks and balances like quarterly reporting are needed and work to keep out ,corruption , I'm going to en%3%7ourage Preside%3%1t Trump to promote the SE%3 people
promoting this change to be bathroom janiters

Yahoo Mail: Search, Organize, Conquer

Michael Perez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Perez Affiliation: Jun. 15, 2026 It must be maintained. Allowing publicly traded corporations to hide in the shadows is antithetical to genuine American values.

Yahoo Mail: Search, Organize, Conquer

Michael Ragozzino — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Ragozzino Affiliation: Jun. 15, 2026 You guys have abandoned any sense of obligation or duty to the American people. You’re going to do whatever makes you or your wealthy colleagues richer anyway, so the point of this comment is to say, we see you. We know you’re corrupt. We know you have no shame and are simply pretending. Drop the pretense. It’s embarrassing. Plus, what do you care? You’re getting all the money, right? Moral crises don’t hit as hard on private islands.

Michael Reckowsky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Reckowsky Affiliation: Jun. 15, 2026 This message was sent by a university retiree.

I am Mike Reckowsky, consultant on retainer for Virginia Tech. I am a first generation college graduate. I was on lunch subsistence in middle school and high school. I always felt it true that if you work hard you can move up in class in the US. As I've grown older, there are moments in time, perhaps watershed events, where the rich and ruling classes
try to ensure no one can compete to better themselves and certainly ensure they don't suffer loses like everyone else. Congressmen and women becoming millionaires due to inside knowledge is a most despicable practice and I equate this proposed SEC rule to be exactly like it! Power brokers can see corp health and buy or sell long before the general public can learn of it's performance or lack thereof and make moves to protect themselves. Meanwhile the normal everyday investor staking their retirement takes more risk. Without regular reporting the investment market will lend itself to become more volatile for everyone but the insider. By withholding reporting, the values would lend itself to gains and more importantly losses to the general investor. This must not happen!

Please keep quarterly profit reports.

Sincerely,
Mike
Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michael Reid — Jun 15, 2026
Subject: S7-2026-15 From: Michael Reid Affiliation: Jun. 15, 2026 It seems if self employed people have to pay their taxes quarterly, corporations can submit their reports quarterly. Accountability and transparency should be the number one priority of regulatory agencies. Please do not betray the American public.

Mike Reid
Shareholder

Wyoming, MI
Sent from my iPhone

Michael Reitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Reitz Affiliation: Jun. 15, 2026 Hi,

My name is Michael, I'm a photographer, and the owner/operator of Michael Reitz Photography. If a S-Corp of any size has to do quarterly estimated tax payments, then publicly traded companies should absolutely have to provide quarterly reports to investors. If the rules are changed to semi-annually, I will be much more hesitant about investing in companies.

The bottom line is that I'm simply not going to make investment decisions based on data older than three months. I suspect that many investors will be much more hesitant about putting their money into companies if there is less information available. I cannot speak for other investors, but I would like more information, not less. Quarterly reports is a good enough compromise.

Thank you for taking a moment of your time to read this. I hope that the rest of your day is smooth sailing.

Mike

Michael Rhodes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Rhodes Affiliation: Jun. 15, 2026 Keep the reports Quarterly!!

Sincerely,

Michael

Michael Scuderi — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael Scuderi Information is part of the program, in order to maintain integrity and allow the typical investor to navigate a little bit better and end up with a little more than they put in, is all most everyone would like to accomplish

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Michael Shaw — Jun 15, 2026
Subject: S7-2026-15 From: Michael Shaw Affiliation: Jun. 15, 2026 With the speed in which computers and accounting systems work nowadays, quarterly processing is not out of the question. In fact it should be more frequently the way they do their books, but reconciliation does take some

time but six months between lawful reporting that’s a lifetime in which multiple illegal things can be done and tried to cover up.

Sent from my iPhone

Michael Sikes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Sikes Affiliation: Jun. 15, 2026 Keep quarterly reports. More transparency, not less. Easier to make investment decisions quicker based on market volatility. Stop the scam.

Michael K Sikes
Engineer

Get Outlook for Android

Michael Sutherland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Sutherland Affiliation: Jun. 15, 2026 No! Why risk going back. Things are fine as they are so no change to the reporting and risking agains repeat of past mistakes.

Sent from my iPhone

Michael Thomas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Thomas Affiliation: Jun. 15, 2026 It needs to be kept quarterly or go to monthly.

Sent from my iPad

Michael Vail Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Michael Vail Financial transparency is essential. Increased transparency is needed today. This proposal favors business entities over US citizens and that is unacceptable. A no vote is on this S7-2026-15 proposal is necessary for US citizens.

Michael Ward — Jun 15, 2026
Subject: S7-2026-15 From: Michael Ward Affiliation: Jun. 15, 2026 Franklin D. Roosevelt's first of his famous "Fireside Chats" on March 12, 1933 saved our national economy, because of Roosevelt's sincerity, believability and track record of honesty leading up to that infamous sink or swim moment in American history.

Roosevelt convinced the American people to not only trust in him and our government and it's banking system but also to invest in it, as well as trust in our government to do what they're supposed to do and that is govern for the people, in the best interest of the people.

Anything that rocks that trust, is not just an erosion to the trust we have in our economy, but an erosion in people's trust in using U.S. based banking establishments and other investment companies.

The U.S. economy and people's retirement plans rely on the trust we have in our government to oversee the operations and practices of the people we are supposed to trust those same retirement investments with, that are the cornerstone of the U.S. economy, without which the U.S. economy is bound to fail.

Ask yourselves if you think the American people would be that easily convinced to believe in the words of the current administration.

You and every voting taxpayer in this country know the answer to that.

We are asking the government to govern, nothing more.

Trust in our government to act in our best interest should be absolute, because the expectation of that should be implied.

Our country's future depends on it.

Please act like it!

Most Sincerely
Rev. Dr. Michael C. Ward

Michael Wasserbeck — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michael Wasserbeck Affiliation: Jun. 15, 2026 Michael Wasserbeck, retired. Keep quarterly corporate earning reports. Half year reports make no sense and does not give investor timely information especially with trillion dollar corporations. I will be selling every stock I have if the half reporting goes forward and investing that money in foreign bonds. Make the smart decision and keep quarterly financial reports in place.

MICHAEL Z MURPHY — Jun 15, 2026
Subject: S7-2026-15 From: MICHAEL Z MURPHY Affiliation: Jun. 15, 2026 Stop the poisoning.

Sent from my iPhone

Michael Zweng — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Zweng Affiliation: Jun. 15, 2026 Keep quarterly reports. Everybody does better with up to date information. Keep people and institutions from losing 50% of there investments. Learn from the past don't repeat!!!!

Michael Zweng — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michael Zweng Affiliation: Jun. 15, 2026 Keep quarterly reports. Everybody does better with up to date information. Keep people and institutions from losing 50% of there investments. Learn from the past don't repeat!!!! Retired firefighter michigan.

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michele belanger — Jun 15, 2026
Subject: S7-2026-15 Comment From: michele belanger Affiliation: Jun. 15, 2026 This is a bad deal for the average investor. Quarterly reporting is a must..

Michele Eathorne — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michele Eathorne Affiliation: Jun. 15, 2026 We don’t need to go back to the 1950’s and bring our country backwards while lining corporate and the 1% pockets!

This is 2026; we need more transparency!

Thank you,
Michele Eathorne

Sent from my iPhone

Michele Farmer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michele Farmer Affiliation: Jun. 15, 2026 Quarterly reporting should continue. Stop trying to hide. If you’re publicly traded, the public has a right to information.

Sent from my iPhone

Michele Kraska — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michele Kraska Affiliation: Jun. 15, 2026 It is our money and we deserve to know what is happening on a quarterly basis. My name is Michele Kraska from Livonia MI.

Sent from my iPhone

Michele Valli — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michele Valli Affiliation: Jun. 15, 2026 I oppose S7-2026-15 as it is granting an unfair advantage to corporate insiders & would be a blow to regular investors who rely on quarterly reports. The SEC should be protecting public investors.
Michele A Valli

Sent from my iPhone

Michele Zotos — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Michele Zotos Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Killing quarterly reporting decreases transparency and will negatively affect my portfolio. Climate must also be a priority.

Michelle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michelle Affiliation: Jun. 15, 2026 I want quarterly reporting. It's my money and want to be informed. Leave things alone. Michelle Gonzalez, Tucson, AZ, retired, Government , Arizona

Yahoo Mail: Search, Organize, Conquer

Michelle Albert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Albert Affiliation: Jun. 15, 2026 Transparency is everything when choices are made to invest. Dont lose our integrity with business. We have alreeady lost any integrity we had in government.

Michelle I Albert

For Mia Inc
Accounting and Business Consulting Services
Mobile (310) 254-6229
Office (323) 424-4998

Michelle B — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle B Affiliation: Jun. 15, 2026 I strongly oppose any effort to reduce transparency.
This causes uneven playing field. Transparency need not be limited to those who are privileged; everyday investors vs big corporations.
Transparency matters to because it builds trust in the markets , it keeps companies accountable and help investors to make informed decisions.
It is problematic, for the following reasons, it increases speculation and misinformation,the potential for insider and abuse.

Thanks for reading

Michelle

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michelle brown — Jun 15, 2026
Subject: Comment on S7-2026-15 From: michelle brown Affiliation: Jun. 15, 2026 Why are you actively
Trying to starve citizens, diminish healthcare, defund social services, reduce public Ed grants, hack into SSI, every safety net we rely on is at risk! and now less financial transparency? Add it all up and we have an enemy with in! Don’t go backwards! This is a mistake. I no longer trust you

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Michelle Brown-Link — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Brown-Link Affiliation: Jun. 15, 2026 Michelle Brown-Link
Administrative Coordinator
Open books keep companies accountable and make it harder for unethical behavior to stay under the radar.

Sent from my iPhone

Michelle Gannon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michelle Gannon Affiliation: Jun. 15, 2026 My investments are my only retirement monies, quarterly reporting helps keep my investments safe. If I lose any of that, I don’t know what will happen. I’m single and childless so I must be able to take care of myself. Michelle Gannon, retired truck driy

Sent from my iPad

Michelle Gannon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Michelle Gannon Affiliation: Jun. 15, 2026 My investments are my only retirement monies, quarterly reporting helps keep my investments safe. If I lose any of that, I don’t know what will happen. I’m single and childless so I must be able to take care of myself. Michelle Gannon, retired truck driver

Sent from my iPad

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michelle geil — Jun 15, 2026
Subject: S7-2026-15 Comment From: michelle geil Affiliation: Jun. 15, 2026 Michelle Geil. This matters to consumers and everyone worried about fairness and transparency. Don't erode public trust.

Yahoo Mail: Search, Organize, Conquer

Michelle Graham — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Graham Affiliation: Jun. 15, 2026 As investors we need to know when, where & how my money is being used. It's for the future of my children & grandchildren! We need that information quarterly!

Michelle Hurst — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Hurst Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please don't let these public companies to hide vital information that would otherwise have such a huge impact on the financial markets! This corruption in government has to stop!! They keep trying to destroy the average citizen of this country always taking from the people when will it stop with these corrupt government and big corporations?? You have the power to stop it the American people lost so much already we are spending over 10,000 extra with tariffs and utilities raised because these politicians making the votes to decide on the rate increases just like this one they favor who puts money in their pockets but what they don't realize we put them there and we pay your wages and we will remember this!!!

Michelle M Barre — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle M Barre Affiliation: Jun. 15, 2026 Besides USGovt Israel CONgress Cult/DC-District of Caba'al, the Military Industrial Complex/CIA Zionist Cult, & Their Medical and AIPAC Lobbyi$ts...Wall $treet is Central Bank Israel Mercenary Mafia run and it$ pilfering exploitation of bail out$ and manipulating the economy-F NO, you are not writing the rules to F American Tax Payers into your Debt Slaves! WE ARE F/ing DONE with the J'Shanigans running rogue

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Michelle Miller — Jun 15, 2026
Subject: S7-2026-15 From: Michelle Miller Affiliation: Jun. 15, 2026 Keep Quarterly Reporting.

Sent from my iPhone

Michelle Moore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Moore Affiliation: Jun. 15, 2026 Michelle Moore, retired from state of VA.
Please keep earnings reports quarterly. The American people deserve to have regular, accurate financial updates as there are so many small investors in the stock market, and situations can change dramatically in a short period of time. Far too much can be obscured between 6 months and the American people will pay the costs.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Michelle Newcomb — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Newcomb Affiliation: Jun. 15, 2026 I am depending on my IRA incomes for my retirement, and corporations cannot be trusted to behave ethically with such a long disclosure time frame. This is a terrible idea for those of us whose life savings are propping up these companies. They need to report out quarterly as they have done for all of my investment life.

Michelle Newcomb
Cell/text: 615.414.3351

Michelle Ross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Michelle Ross Affiliation: Jun. 15, 2026 We need quarterly reporting to protect our investments. Do not switch!

Kindly,
Michelle Ross

Sent from my iPhone

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michelle smargiasso — Jun 15, 2026
Subject: S7-2026-15 Comment From: michelle smargiasso Affiliation: Jun. 15, 2026 I'm a retail investor and I rely on quarterly reports to make decisions on my retirement investments. Corporate Transparency is necessary

Thanks,
Michelle

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michelle Taranto — Jun 15, 2026
Subject: S7-2026-15 Comment From: michelle Taranto Affiliation: Jun. 15, 2026 No secrets!

Miguel Rivera — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Miguel Rivera Affiliation: Jun. 15, 2026 We need them to report every quarter.

Miguel Rivera

Mike Beal — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Beal Affiliation: Jun. 15, 2026 We need quarterly reporting more now than ever. More transparency is never wrong.

Sent from my iPhone

Mike C. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike C. Affiliation: Jun. 15, 2026 Keep transparency. Please do not do this.

Sent from my iPhone

Mike Ely — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Ely Affiliation: Jun. 15, 2026 This was tried before—in was a miserable failure. Why waste time and money doing the same STUPID thing again? What! Are STUPID or something worse?

Insider trading is rampant in congress and the Senate and I'd like to see everyone, on both sides of the isle, get fined into poverty and thrown in jail. You are just making it easy for them and others like them.

Sent from ...

Mike Fitzsimmons — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Fitzsimmons Affiliation: Jun. 15, 2026 Quarterly reporting helps in recognizing problems before they become astronomical….no to semiannual reporting! It's not worth the risk of fraud!
Mike Fitzsimmons
Sent from my iPad

Mike Gammons — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Gammons Affiliation: Jun. 15, 2026 America small investors only ones that will lose. Billionaires get the inside trading

Sent from my iPhone

Mike Gunter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Gunter Affiliation: Jun. 15, 2026 Stick with quarterly... history has spoken.

V/r,
Mr. Gunter

Yahoo Mail: Search, Organize, Conquer

Mike Hendricks — Jun 15, 2026
Subject: S7-2026-15 From: Mike Hendricks Affiliation: Jun. 15, 2026 Stop the fraud! Save quarterly reporting!

Sent from my iPad

Mike Hudson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Hudson Affiliation: Jun. 15, 2026 Worst idea ever, who is the Wizard behind this idea? I soon will turn eighty years old and have all of my retirement savings with a well known investment firm. I worked for over forty five years and saved and invested for future income. This could possibly put be back to step One, when I first started my career. Worst Idea Ever! Do Not Consider Ruining Our Lives on a goofy idea such as this! The answer is No Do Not Do This To The Over Seventy Year Old People! No!

Mike Mapes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Mapes Affiliation: Jun. 15, 2026 Keep the quarterly reports.

Get Outlook for iOS

Mike Mapes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Mapes Affiliation: Jun. 15, 2026 Keep the quarterly reports.

Michael Mapes

Get Outlook for iOS

Mike Mockus — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Mockus Affiliation: Jun. 15, 2026 Any well run business at mimimum runs financial reporting monthly. This allows them to quickly identify strengths and weaknesses and either capitalize or correct based on this information. As an investor in public

companies, I wish I had monthly financial reporting available to me, but I have to settle for quarterly. Moving to semi-annual reporting would greatly impede my ability to make informed, timely investment decisions.

No business leader would stand for their company divisions reporting only twice a year, why should an investor be OK with it?

Mike Mockus
mockus@gmail.com

Mike Owen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Owen Affiliation: Jun. 15, 2026 Transparency is essential investing, and this change will prevent investors from having information necessary to make sound investment decisions.

Mike Owen
JLoads,LLC
(404)372-8852
mowen1949@outlook.com

Mike Pancost — Jun 15, 2026
Subject: From: Mike Pancost Affiliation: Jun. 15, 2026 Keep earnings reports quarterly. No rules change.

Mike Pancost

Mike Rooney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Rooney Affiliation: Jun. 15, 2026 Mike Rooney, retired businessman, Belton Missouri. I have a money management company handle my retirement portfolios, and obviously they need all of the information on investments as soon as possible in order to decide when to invest and when to divest. With the stock market volatility as is currently, going up or down substantially daily, we need maximum transparency and letting companies report earnings or losses anyttime less than quarterly would not allow investors transparency. This could cause my money manager to make incorrect decisions causing me to lose money. I need every Penney of my retirement to live a decent life and not keeping quarterly reporting will put my savings and investments in danger. Quarterly reports are a necessity to all investors, and give more transparency of the companies.

Mike Ruppert — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Ruppert Affiliation: Jun. 15, 2026 Invest in Jesus! 🙏❤️🙏

Mike Spanjer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Spanjer Affiliation: Jun. 15, 2026 Keep updates quarterly.
-Michael Spanjer
McMinnville, TN

Mike Waibel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Waibel Affiliation: Jun. 15, 2026 Don't let companies hide out for 6 months with no communication to retail investors. Less transparency is not better.

Mike Waibel
651-336-8225

Mike Wesley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Wesley Affiliation: Jun. 15, 2026 I want to stay on quarterly reports.

Sent from my iPhone

Mike Wyse — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mike Wyse Affiliation: Jun. 15, 2026 Without quarterly reporting, only rich insiders will thrive, further diminishing the middle class and crushing the poor. That eventually leads to bloody revolution or brutal oppression. Stop giving oligarchs everything they want. Protect the People!

Sent from my iPhone

Mike Yelton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mike Yelton Affiliation: Jun. 15, 2026 Mack jones sr accounting manager Kansas City Missouri. It matters to keep things consistent for all parties in th age of misinformation it's not the time to. Hange reporting rules

Sent from my iPhone

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mIkefromNOLA C — Jun 15, 2026
Subject: S7-2026-15 Comment From: mIkefromNOLA C Affiliation: Jun. 15, 2026 Keeping it quarterly is important to the security of my retirement planning and investment la

Memento Mori

Mikey Mcknight — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mikey Mcknight Affiliation: Jun. 15, 2026 this is so unfair. the rich keep getting richer from the poor working man. this is just so wrong. yal are killing the American dream if u do things like this. the poor man has to eat an feed his kids too

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Mila Miller — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Mila Miller Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
More money to the CEO and not investor.

Miller Lynn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Miller Lynn Affiliation: Jun. 15, 2026 Keep them quarterly! I want to be able to keep up on my investments. Don’t fix what isn’t broken!

Ming Tseng Upper School English Teacher, Bullis School — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ming Tseng Dear SEC, Please maintain quarterly reporting. As a teacher with no pension, and comparatively low salary, I am counting on investing for my retirement and that requires companies and private investors to play fair. I need mandatory quarterly reporting to hold companies accountable for running businesses well, to not hide developing financial problems or give time for inside trading to occur. The SEC has helped safeguard a tremendous generator of wealth, both for the average citizen like me, as well for wealthy private citizens. Please keep the investing system more fair for us all by maintaining mandatory quarterly reporting. The small cost savings to companies does not compare to the damage it can do to trust.

Miranda J. Brunett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Miranda J. Brunett Affiliation: Jun. 15, 2026 Don't stop quarterly reporting. This is only good for the millionaires, and not the everyday schmos like us that need to keep up with our quarterlies. Our retirement depends on it. The rich have stolen everything else. Don't let them take this too.

Miranda Brunett, Solutions Architect, WV

Mitch Crawford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mitch Crawford Affiliation: Jun. 15, 2026 My name is Mitch

Crawford, Lead Electronic Repair Tech. Reporting should be more frequent, not less. This is so corrupt. America used to have better values. We are better than this. Shame on those representatives who would support semiannual reporting. I fear there's too much corruption, and we may be circling the drain.

This doesn't make us great... This hurts the economy overall.

Yahoo Mail: Search, Organize, Conquer

Mitchell McKinney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Mitchell McKinney Affiliation: Jun. 15, 2026 Mitchell Mckinney Assistant Quarterly reporting is necessary to ensure financial transparency, maintain regulatory compliance, and allows investors (like me), as well as. Company management to evaluate a company's financial health, short-term performance, and progress toward annual goals. Regularly tracking these three-month intervals yields several specific advantages: 1. Regulatory Compliance: Publicly traded companies are legally required by financial authorities, like the U.S. Securities and Exchange Commission (SEC), to file comprehensive disclosures. 2. Investor Confidence: Providing consistent Form 10-Q updates prevents information gaps, builds trust, and helps stakeholders make informed decisions to buy, sell, or hold stock. 3. Goal Tracking & Course Correction: Management teams use these checkpoints to measure key performance indicators (KPIs), identify seasonal trends, and adjust operations if sales fall short. 4. Risk Management: Disclosures highlight potential risks, pending legal proceedings, or defaults that stakeholders must be aware of. Thank you for your time. Remember the old adage, "If it's not broke, don't fix it.!" Removing quarterly reporting does not benefit investors.

Best regards,

Mitchell Mckinney
Mitchmm3@yahoo.com
239-399-4540.

Mj Brune — Jun 15, 2026
Subject: File No. S7-2026-15 From: Mj Brune It's preferable to be able to be informed and stay abreast of changes we may need to adapt to or adjust sooner rather than later.

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mjk112233 — Jun 15, 2026
Subject: S7-2026-15 Comment From: mjk112233 Affiliation: Jun. 15, 2026 Quarterly reporting is necessary for market transparency.

Sent from my iPhone

MM — Jun 15, 2026
Subject: Comment on S7-2026-15 From: MM Affiliation: Jun. 15, 2026 “The trading markets should

have the benefit of quarterly financial information." - SEC Release No. 34-8683 · Sept. 15, 1969.

Why would you take away this benefit?

Moira g — Jun 15, 2026
Subject: S7-2026-15 Comment From: Moira g Affiliation: Jun. 15, 2026 We do NOT want you to do this!
We need to stay informed!
Stop this….

Sent from my iPhone

Monica Burns — Jun 15, 2026
Subject: S7-2026-15 Comment From: Monica Burns Affiliation: Jun. 15, 2026 When it's not broke, don't fix it. Keep reporting on a quarterly basis.

Sent from my iPhone

Monica GATSON — Jun 15, 2026
Subject: S7-2026-15 Comment From: Monica GATSON Affiliation: Jun. 15, 2026 Stop this CORRUPTION IMMEDIATELY! Enough STEALING AND CHEATING AMERICA NOW

Sent from my iPad

Monica Lynch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Monica Lynch Affiliation: Jun. 15, 2026 I want quarterly reports on my investments. It's my money, and I have the right to know how it's performing and being used.

Monica Orozco — Jun 15, 2026
Subject: S7-2026-15 Comment From: Monica Orozco Affiliation: Jun. 15, 2026 Monica Jenkins. Retired. I don't like the rules being changed to make my retirement funds less protected. I think we need stronger reporter rules not weaker. I don't like the less stringent rules for the AI companies going public either.

Sent from my iPhone

Monica Wilson Parma, Ohio City Council — Jun 15, 2026
Subject: File No. S7-2026-15 From: Monica Wilson This is another way for corporations to allude transparency. Do not double the disclosure time.

Monique Palmer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Monique Palmer Affiliation: Jun. 15, 2026 If we are to commit our money to a company, that company should be obligated to be transparent and accountable. The livelihoods (retirement income) of regular people are dependent on decisions these companies regularly report - absent that, the risk of greed corrupting decisions is too great. I don't see an upside unless the corporations have bad intentions.
Monique Palmer
Executive Recruiter
Oakland, CA

Sent from my iPhone

Morgan Condo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Morgan Condo Affiliation: Jun. 15, 2026 Morgan Condo, retired
Columbus, Ohio
I am a widow and I live off my investments in the market. I need quarterly reports to protect my life! Don't change that! Millions of retirees depend on this!

Morty — Jun 15, 2026
Subject: S7-2026-15 Comment From: Morty Affiliation: Jun. 15, 2026 Morty Simmons, retired
The cost for the company's is small
The affect on investors could be devastating

Motley community Reader — Jun 15, 2026
Subject: File No. S7-2026-15 From: Motley community Reporting should continue on a quarterly basis. Absolutely not less frequenty. We must have more transparency not less.

Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community As a 45 year investor who follows the Motley Fool analysis and quarterly company reporting I strongly believe reducing investor information reports to twice a year would be harmful to the investment community.

Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Motley Fool Community Where has common sense gone?

Motley Fool cOMMUNITY Owner of Horticultural Creations Llc — Jun 15, 2026
Subject: File No. S7-2026-15 From: Motley Fool cOMMUNITY As Investors, we need more

information not less information. We need more transparency, not less transparency. We need companies more motivated four times a year rather than two times a year and we need the SEC to think of the Investors first before the corporations. Making it easier for corporations by making two times per year when they must report not only negates responsibility, but also reduces transparency.

Mountain Girl — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Mountain Girl Affiliation: Jun. 15, 2026 Keep them quarterly. We've tried this before and it doesn't work! Stop trying ideas that don't work!

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mrx41862 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: mrx41862 Affiliation: Jun. 15, 2026 Leave it quarterly. Do not rollback to semi annual reporting.

Sent from my Galaxy

Ms. G — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ms. G Affiliation: Jun. 15, 2026 🖤All of these NEW tricks are just that! TRICKS! 🖤
I don't vote for ANY of it.🖤

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mtnmarauder — Jun 15, 2026
Subject: S7-2026-15 Comment From: mtnmarauder Affiliation: Jun. 15, 2026 Keep quartery reporting to continue with transparency and communication!

Sent from my Galaxy

Muriel Logan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Muriel Logan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Stop the steal! Don't use our money for frivolous investments!

My Email — Jun 15, 2026
Subject: Comment on S7-2026-15 From: My Email Affiliation: Jun. 15, 2026 Hell no! My retirement relies on up to date info. We live in a digital age where things change quickly. Twice a year is ridiculous.

Sent from my iPhone

Myrna Rogers — Jun 15, 2026
Subject: S7-2026-15 From: Myrna Rogers Affiliation: Jun. 15, 2026 Every Month when you become a Trillionair These people can buy off alone DANGEROUS

Myron M. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Myron M. Affiliation: Jun. 15, 2026 Keep public reporting quarterly! To remove transparency from us and allow Congress to continue insider trading is treason territory. Punishable up to and including death.
Myron Mattern
Retired

N LAX — Jun 15, 2026
Subject: S7-2026-15 Comment From: N LAX Affiliation: Jun. 15, 2026 We need more transparency, not less.

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n makela — Jun 15, 2026
Subject: S7-2026-15 Comment From: n makela Affiliation: Jun. 15, 2026 I feel monthly reporting would be better but quarterly is better than 6 months!!

Sent from my iPhone

Nadine Mobley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nadine Mobley Affiliation: Jun. 15, 2026 TRUTH SND TRANSPARENCY IS ALWAYS NEED FOR TRUTH TO POWER. Letting Big Companies go dark for a long period of time is not healthy for the economy or for the people. Only the truth will set you free….

Coya Mobley

God's Peace and Blessings Always.....

Nadja Van der Stroom — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nadja Van der Stroom Affiliation: Jun. 15, 2026 Reporting quarterly has been the norm for half a century. Now the SEC wants to mirror the grift that goes all the way to the White House, widening the gap between the working class and the wealthy by being even less transparent in their reporting. Shame on the SEC, shame on this administration.

Nan D — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nan D Affiliation: Jun. 15, 2026 Nancyjean Nettles, retired nonprofit executive. Do NOT change to semi-annual reporting! Small investors, especially, need current information to protect their hard-earned money.

Sent from my iPhone

Nancy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 15, 2026 Investors need a quarterly report. Semi annually would cause more speculation that would lead to more volatility.

Sent from my iPhone

Nancy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 15, 2026 Stop allowing the hardships to be put on on the regular people while making it easier for the rich to get richer.

Nancy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 15, 2026 Stop allowing the hardships to be put on on the regular people while making it easier for the rich to get richer.

Yahoo Mail: Search, Organize, Conquer

Nancy Ross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Ross Affiliation: Jun. 15, 2026 I do not want 6 month reporting , quarterly is hard enough. Do not want to be flying blind or have money mismanaged. When I get my money I will.not reinvest if it is 6 months.
Nancy Ross, former social worker, waiting for my refund.

Nancy Andrews — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Andrews Affiliation: Jun. 15, 2026 Nancy Andrews, property manager.SF Bay Area The historical reporting records don’t lie. As a senior investor, we don’t have a long timeline to recover from a new method of evaluating companies. Our money invested keeps us paying our bills and not reliant on government funding. Don’t fix what is not broken!

Sent from my iPhone

Nancy Bohannon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Bohannon Affiliation: Jun. 15, 2026 Companies have been doing quarterly reporting for forever and in the present day of corruption everywhere I don't think we should be going to 6 months. I think we should be staying at quarterly. If we could do it monthly that would be great

Live in the moment, it's really all you have.

Nancy Campbell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Campbell Affiliation: Jun. 15, 2026 Please leave the reporting the way it is!! We are retired people on a fixed income and worked hard to contribute to our savings so we wouldn't have to depend on our children to help us in our later years. We DEPEND on our savings for our medications, food, and to stay in our home. We live in Alabama.

Nancy Chucta — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Chucta Affiliation: Jun. 15, 2026 Nancy Chucta
Retired
Connecticut

I am opposed to changing reporting from quarterly to semi-annually. It is not in my best interest as a retiree to keep me in the dark about how my investments are performing. This can only hurt American citizens by allowing us to be kept in the dark. Don’t go messing around with things that are not broken. Please do not make this change.

NANCY COSLAR — Jun 15, 2026
Subject: S7-2026-15 Comment From: NANCY COSLAR Affiliation: Jun. 15, 2026 This is wrong! Protect investors from fraud!

Nancy Durkee — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Nancy Durkee Affiliation: Jun. 15, 2026 One more thing this administration is trying to hide. If you, at the SEC, have any sense of responsibility towards our nation, do the right thing. Leave reporting alone.

Sent from my iPhone

Nancy Folkers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Folkers Affiliation: Jun. 15, 2026 Reporting must remain quarterly. Do not change to twice a year!

Sent from my iPhone

Nancy Harris — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Harris Affiliation: Jun. 15, 2026 No no no! Truly the reporting should be done monthly! That would be of benefit to the company to position itself to more readily react to market forces and inventory factors. This would also provide investors tools to help weather potential downturns.

Nancy Hernandez — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Hernandez Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Hello. I rely on more frequent information about my investments to make informed decisions. So I want more updates about my investments and not less. Please do not reduce the frequency of required investment reports. Fewer reports means more risk. Thank you!

Nancy Hunn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Hunn Affiliation: Jun. 15, 2026 No, no, no. Quarterly reports allow us to make informed investment decisions and impacts the financial industry deleteriously.

Sent from my iPhone

Nancy Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Jones Affiliation: Jun. 15, 2026 Please do not let large corporations hide things from small investors. This is just another way billionsaires and other wealthy insiders can screw over those who do not have access to insider information.

Nancy Kane — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Kane Affiliation: Jun. 15, 2026 There is a good reason we have quarterly reporting - keep it that way to help keep businesses accountable and transparent.

Sent from my iPhone

Nancy Kimmel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Kimmel Affiliation: Jun. 15, 2026 I rely on quarterly reports to manage my investments.

Sent from my iPad

Nancy Kimmel — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Kimmel Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I use the reports to make decisions about my investments. This is public disclosure we are entitled to have. This is more corporate greed and malfeasance being perpetrated on the American people. Please vote NO !!!!

Nancy Merriman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Merriman Affiliation: Jun. 15, 2026 How is this legal! I totally oppose this. We need transparency and to put average Americans first. Sounds like a scam to funnel more money to the rich and unlawful, like the Trumps

Nancy Merriman

Nancy Millgard — Jun 15, 2026
Subject: File No. S7-2026-15 From: Nancy Millgard News article

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Nancy Phillips — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nancy Phillips Affiliation: Jun. 15, 2026 Please keep reporting standards quarterly.

Sent from my iPhone

Nancy Ralph — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Ralph Affiliation: Jun. 15, 2026 Nancy Ralph Teacher I want this kept quarterly because it will allow my finances to be kept in check.

Nancy Robinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Robinson Affiliation: Jun. 15, 2026 Im retired. I'm used

to weekly reporting. Don’t tell me when I will have access to knowing what my money is doing.
Leave the system as is.
It’s sketchy enough as it is.

Sent from my iPhone

Nancy Rodriguez — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nancy Rodriguez Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I appreciate transparency all the way! Companies can be held accountable for their practices

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Nancy Ross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Ross Affiliation: Jun. 15, 2026 Stop giving the Uber rich even more ways to get richer!!

Yahoo Mail: Search, Organize, Conquer

Nancy Scholnick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy Scholnick Affiliation: Jun. 15, 2026 The only reason to stop the SEC quarterly reporting is to allow for malfeasance without accountability. Suddenly, 1939 comes to mind.

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nancy shank — Jun 15, 2026
Subject: S7-2026-15 Comment From: nancy shank Affiliation: Jun. 15, 2026 If it's public then we need to see where the money goes. Why do they want to hide expenses unless they are crooks.

Nancy Simmons — Jun 15, 2026
Subject: S7-2026-15 From: Nancy Simmons Affiliation: Jun. 15, 2026 I WANT TO KNOW WHAT THESE TRUMP LOVERS ARE DOING WITH THE AMERICANS HARD EARNED MONEY, AND MAKING SURE IT IS NOT GOING IN THEIR POCKETS!

Nancy VanDevender — Jun 15, 2026
Subject: S7-2026-15 From: Nancy VanDevender Affiliation: Jun. 15, 2026 Reporting needs to remain quarterly. We need that information on a regular basis, not drawn out. Please keep the law as is.

Sent from my iPhone
Nancy VanDevender

Nancy W. Brockman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nancy W. Brockman Affiliation: Jun. 15, 2026 Unless you have something to hide, why the need. Transparency should be the rule.

Sent from my iPhone

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naneric — Jun 15, 2026
Subject: Comment on S7-2026-15 From: naneric Affiliation: Jun. 15, 2026 From:
Nancy Pouliquen
Bookkeeper
Virginia Beach, VA

The SEC should NOT roll back financial reporting to the way it worked in 1955. Less disclosure means lower returns and lower valuations. It has to remain quarterly and not revert back to the semi 1955 method. This allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Namcy Pouliquen

Sent from my Galaxy

Natalie Eline — Jun 15, 2026
Subject: S7-2026-15 Comment From: Natalie Eline Affiliation: Jun. 15, 2026 My name is Natalie Eline and I am a reading assistant in rural PA. There is no legitimate excuse for changing the rules regarding quarterly reporting. This change will only favor corporations and those with money and power, not working people/taxpayers like me.

Natalie M. Rivera — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Natalie M. Rivera Affiliation: Jun. 15, 2026 We need more transparency, not less! So not go backwards to quarterly reports! Natalie Rivera, VP Population Health and Clinical Operations, Tampa FL

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system. Thank you.

Natasha Russell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Natasha Russell Affiliation: Jun. 15, 2026 No way, quarterly reported is an absolute necessity.

Natasha Russell

Nate Riegelmayer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nate Riegelmayer Affiliation: Jun. 15, 2026 Keep financial disclosures to quarterly reporting!

Nate Riegelmayer
Darien GA
415-246-0980 cell

Nathan Barczewski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nathan Barczewski Affiliation: Jun. 15, 2026 Are you people out of your ****ing minds?

Nathan Noel — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nathan Noel Affiliation: Jun. 15, 2026 Leave reporting as is, we don't need to add the the greed of corporate America. Have some accountability

Sent from my iPhone

Nathaniel Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nathaniel Williams Affiliation: Jun. 15, 2026 I honestly think that the SEC should add to the quarterly reporting by letting the public know about ALL violations big or small. This country needs to stop slapping these companies on the wrist and increase their fines. If a company fails, don't save it.

Nathaniel Williams

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nathespitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: nathespitz Affiliation: Jun. 15, 2026 The SEC should not permit companies to only report every 6 months. This is our money and we need to know what companies are doing so we catch those who are acting in bad faith, failing or acting fraudulently quickly. We have seen what companies like Enron and investors like Madoff have done. There are always some bad fliers and it is the obligation of the SEC to act in good faith and report quarterly so

this is caught before it gets worse. Also shifting to less frequent reporting will not save investors money. Do not do this.
Anne Spitz

Navin Goel — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Navin Goel Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Any information insiders and institutional investors are getting should be available to the General public as well. Giving them the information before the general public is getting it put the market at the risk of being manipulated.

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nbosley621 — Jun 15, 2026
Subject: S7-2026-15 Comment From: nbosley621 Affiliation: Jun. 15, 2026 The SEC must keep Quarterly reporting. Hiding reports from retail investors allows insiders to trade without the general investors having up to date information. This should not and cannot change. As a retired person I rely on current, accurate data to analysis my investments.

Thank you for your attention to this matter.

Nadine Bosley (retired)

Ned Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ned Miller Affiliation: Jun. 15, 2026 Keep quarters reports!L

Nelle Goodwin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nelle Goodwin Affiliation: Jun. 15, 2026 Why do you want to do this? Are you a crook needing to hide your assets? Why don't we all boycott all SEC games! Maybe that would help.

Sent from my iPhone

Neo Ekwueme — Jun 15, 2026
Subject: S7-2026-15 Comment From: Neo Ekwueme Affiliation: Jun. 15, 2026 Its a firm no and considering the historical record of frequent abuses when less oversight is promoted and the fact that its everyday investors who end up losing the shirt off their backs because of the egregious greed that exist in corporate entities this should be a no-brainer for decision makers who actually do the right thing for the right reasons especially the negative impact on the common people and this society as a whole .

Neurobiochemist — Jun 15, 2026
Subject: S7-2026-15 Comment From: Neurobiochemist Affiliation: Jun. 15, 2026 I don't understand the reason behind making a change from quarterly to every six months unless it's to rip off the American people more.

Robert Stach, PhD

Sent from my Galaxy

Nic Akrs — Jun 15, 2026
Subject: S7-2026-15 From: Nic Akrs Affiliation: Jun. 15, 2026 Nicole Akers, U.S.W. in Michigan. As a tax paying citizen of the United States of America. I am requesting that these CEO continue to report quarterly. Do not allow things to possibly slip through the cracks.

Nicholas Dutton — Jun 15, 2026
Subject: File No. S7-2026-15 From: Nicholas Dutton Semi-annual disclosures will reduce confidence in businesses who take advantage, making US companies less valuable investment targets.

Nicholas H — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nicholas H Affiliation: Jun. 15, 2026 Nicholas Hanley Financial Representative
In the age of information, I can think of no valid reason why we would want to reduce the availability of said information. Any limiting of transparency merely kicks the can down the road for the time of accountability to come due. Then what might have been small corrections become magnified, and the market as a whole suffers. Do not approve the rule S7-2026-15.

Nicholas Horvath IT PROFESSIONAL - Accounting processes — Jun 15, 2026
Subject: File No. S7-2026-15 From: Nicholas Horvath Learned about this from The Motley Fool. This is a bad idea. Less information would create larger variances on how people react to this information with far longer market correction time.

Nicholas Trinoskey — Jun 15, 2026

Subject: S7-2026-15 Comment From: Nicholas Trinoskey Affiliation: Jun. 15, 2026 Please keep quarterly earnings reports.

Sent from my iPhone

Nick Doane — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nick Doane Affiliation: Jun. 15, 2026 This is a very bad idea, I do not support it.

Nick Hankins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nick Hankins Affiliation: Jun. 15, 2026 As an individual investor, I strongly support maintaining quarterly reporting requirements for public companies. Regular financial disclosures provide transparency, accountability, and timely information that helps investors make informed decisions about where to invest their savings and retirement funds.

Reducing reporting to only twice per year would increase the information gap between corporate insiders and ordinary investors. Public markets function best when all participants have access to consistent, reliable, and current information. Quarterly reporting helps identify risks earlier, improves market efficiency, and builds confidence in the integrity of our financial markets.

While companies may argue that less frequent reporting reduces administrative burden, investor protection and market transparency should remain the SEC's highest priorities. As someone who invests for my family's future and retirement, I believe maintaining quarterly reporting requirements is essential to preserving trust in the U.S. capital markets.

Nicholas Hankins
Master Sergeant, United States Air Force
Imperial, Missouri

Sent from my iPhone

Nick Johnson — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nick Johnson Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Removing public information on companies that are automatically traded through indexes on retirement funds removes the average Americans ability to update their investments based on company profits and losses. The new rules for NASDAQ already force retail investors to throw money into a failing business reporting billions in losses but still somehow clears a quarter of a trillion dollar evaluation. The more regulations that are removed the higher the chances of pump and dumps ruining the economy for those without insider knowledge. Please keep the information that is already expected public and allow for everyone to make money while investing, given they do their research.

Nick Voudouris — Jun 15, 2026

Subject: File No. S7-2026-15 From: Nick Voudouris I am against the proposed semiannual reporting rule, as this would render us, investors, less informed and more detached from the companies we give our money to.

Nicole Chapel — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Chapel Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Financial peace and freedom is something most people aspire to. It's part of the American dream. American citizens deserve more transparency and more control over where their money is going not less. Are you going to be part of the problem or part of the solution?

Nicole Cox — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nicole Cox Affiliation: Jun. 15, 2026 I'm in favor of maintaining the current quarterly reporting schedule. As an investor, I want as much information as possible about the companies I invest with.

Nicole Hymowitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nicole Hymowitz Affiliation: Jun. 15, 2026 What are you trying to do? Stop this nonsense! You are going to add to the financial ruination of us all!

Nicole

Nicole Magaña — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nicole Magaña Affiliation: Jun. 15, 2026 Quarterly Reporting must stay the normal. There's too much risk to the American people's savings accounts. Transparency is highly valued, and the main reason Why we've had such a steady market climb & stability over the last 45 years!!

Nicole "Nicky" Magaña
REALTOR-ASSOCIATE
Boutique Realty
609.744.4322 Cell
201.433.5500 Office
201.433.5501 Fax

nicole@boutiquerealtynj.com
www.boutiquerealty.com

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Nicole Rosekrans — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nicole Rosekrans Affiliation: Jun. 15, 2026 Do not roll these rules back. Keep them as is.

Sent from my iPhone

Nikko Lopez — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Nikko Lopez Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Well first and foremost discernment is always in the center with alignment and make sure u act of certainty not hastes cus then every thing u built just unbecomes and that's a lot for one fast and sloppy action and risk to lose it all ...always act of the righteous state of mind..... 💯 Staytruesolidandradiance....God bless

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Nila Philipps — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nila Philipps Affiliation: Jun. 15, 2026 As retirees, we are very much in favor of keeping the current reporting system. Larry and Nila Philipps. Fostoria, Ohio

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Nilo Gutierrez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nilo Gutierrez Affiliation: Jun. 15, 2026 It is imperative that the SEC continue requiring Quarterly reporting. As a retiree, that reporting is fundamental to maintaining the financisl investments which I count on. KEEP QUARTERLY REPORTING!

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Nina Herlihy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nina Herlihy Affiliation: Jun. 15, 2026 This is a horrendous proposal. Please do not go with! Just another way to hurt the general public and corrupt and make it hard to decide what to invest in!
How this is even being considered only reflects and adds to the disarray this country is in.
No, no no!

Sent from my iPad

Nissa Warden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Nissa Warden Affiliation: Jun. 15, 2026 This is absolutely unacceptable. Investors have a right to know the details about their money and on a timely basis. CEOs must be held accountable all year long. The Enron fiasco opened our eyes to the need for more accountability, so why are we trying to go backwards.

No Spam! — Jun 15, 2026
Subject: Comment on S7-2026-15 From: No Spam! Affiliation: Jun. 15, 2026 Transparency drives accountability. Less transparency means higher risk for investors. Please maintain the existing reporting structure.
Lynne Hawkins
Sr Mgr Factory Training and Development
Zeeland, MI

Noelle — Jun 15, 2026
Subject: S7-2026-15 Comment From: Noelle Affiliation: Jun. 15, 2026 Noelle Barron, LMT, CMT, HOMEMAKER, WIFE. Every penny we save and spend is crucial to our income. Being blind and in the dark for any amount of time is ridiculous. Trusting someone blindly with our income is insanity. Six months they could take all our money and we have nothing to show for it and know way to

turn it around. This is only a good deal for the people in the knowing and terrible for everyone else.

Nolan Andert — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Nolan Andert Affiliation: Jun. 15, 2026 Quarterly reporting is perfect for investors and businesses, not too long that investors can't get a snapshot of performance throughout the year, but not too long where businesses are tied up all the time filing reports and holding earnings calls

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NONA CHAMBERS — Jun 15, 2026
Subject: Comment on S7-2026-15 From: NONA CHAMBERS Affiliation: Jun. 15, 2026 Please keep Quarterly reporting- with all the fraud and AI available with no guardrails- consumers need to keep close track of their investments as the rich try to steal and forego responsibility and restrictions. Thank you.
Nona Chambers

Sent from my iPhone

Nora Coulter — Jun 15, 2026

Subject: S7-2026-15 Comment From: Nora Coulter Affiliation: Jun. 15, 2026 I am retired and depend on the dividends of my investments to supplement my monthly income. Hiding information so that the general public only learns twice a year how well a company is performing could directly impact my retirement due to delayed action in restructuring investments. At the same time those “ in the know” will be moving funds resulting in an unfair imbalance.-Elizabeth Moore

Sent from my iPhone

NORA KELLEHER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: NORA KELLEHER Affiliation: Jun. 15, 2026 To whom it may concern,

My name is Nora Kelleher. I live outside of Winchester, Va., and I am a retired high school teacher on a fixed retirement income. As such, I oppose the proposed change in reporting schedules as I can ill afford the probable decline in my small investment portfolio. A lower level of transparency would also result in my becoming a less well-informed investor.
Please maintain the current, quarterly reporting schedule.

Sincerely,
Nora Kelleher

Norma Doss — Jun 15, 2026
Subject: S7-2026-15 Comment From: Norma Doss Affiliation: Jun. 15, 2026 This is Norma Doss, Retired. And I am a widow, my husband worked very hard and saved some money to help take care of me. You must keep this Quarterly. My living comes from these investments.
So this is very important to me and others.

Yahoo Mail: Search, Organize, Conquer

Norma Miller — Jun 15, 2026
Subject: S7-2026-15 From: Norma Miller Affiliation: Jun. 15, 2026 It is only fair and legal to keep the reports quarterly.

Yahoo Mail: Search, Organize, Conquer

Norma Munoz — Jun 15, 2026
Subject: S7-2026-15 From: Norma Munoz Affiliation: Jun. 15, 2026 Please continue the protections that require quarterly reporting.

Norman Campbell — Jun 15, 2026

Subject: S7-2026-15 From: Norman Campbell Affiliation: Jun. 15, 2026 Norman W. Campbell, retired church pastor and adjunct professor in Indianapolis, Indiana.

I insist that the SEC maintain standards of integrity by continuing to impose the quarterly reporting requirement on corporate CEOs. Too many CEOs have engaged in demonstrably criminal behavior and must be held to account.

To remove checks on CEO conduct would invite a return to the criminal excesses of the ENRON, Bear Stearns, and Lehman Brothers scandals that nearly destroyed the U. S. economy in years past.

My wife and I have invested our life savings into the U.S. markets and to lose those hard-earned funds would be devastating to us and millions of our fellow Americans.

Please do the right and honorable thing by maintaining rigorous reporting standards on corporate CEOs.

The Rev. Dr. Norman W. Campbell

Noureen Wallani — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Noureen Wallani Affiliation: Jun. 15, 2026 As a social worker and retail investor in Minneapolis, MN, I am writing to express my strong opposition to the proposal allowing public companies to transition from quarterly to semi-annual reporting.

My profession centers on advocacy, accountability, and protecting vulnerable populations. From this perspective, I see corporate transparency not just as a financial metric, but as a pillar of community stability.Reducing financial disclosures to a six-month cycle creates dangerous information gaps that harm both communities and everyday investors.

First, quarterly reporting serves as a critical early-warning system. When a corporation faces distress, the fallout directly impacts local employment, regional economic health, and community safety nets. Waiting half a year for a financial update means corporate mismanagement or instability could go unnoticed until the damage to workers and local economies is already done.

Second, this shift deeply undermines investor protection by worsening market inequality. Institutional Wall Street firms possess the capital to buy expensive alternative data, satellite tracking, and private research to monitor a company's health in real time. Everyday retail investors, like myself, rely strictly on timely, mandatory SEC filings to plan for our financial futures. Stripping away two quarters of verified data puts average citizens at a severe information disadvantage.

Public trust requires continuous corporate openness, not part-time compliance. To fulfill its core mission of protecting investors and maintaining fair markets, the SEC must maintain mandatory quarterly reporting.

Sincerely,

Noureen Wallani
Social Worker
Minneapolis, MN

Omar Alexander — Jun 15, 2026
Subject: S7-2026-15 Comment From: Omar Alexander Affiliation: Jun. 15, 2026 Please keep the reporting of profits for companies traded on the stock exchanges. Six months is ridiculous!

Sent from my iPhone

OneArabianHorse — Jun 15, 2026
Subject: Comment on S7-2026-15 From: OneArabianHorse Affiliation: Jun. 15, 2026 0919091Investors need more reporting on earnings, not less. Investors own part of companies, and it is the companies' fiduciary responsibility to be beholden to ownership of a company.

Less transparency creates a lack of trust in leadership, and it does not allow investors to determine appropriate investment strategies.

The US government should be pushing for more transparency. Messaging they have run in for decades. Insider trading and government trading would sink most Americans, who will always be “too late to the party” to grow investment portfolios and sell on a level playing field. A field that doesn’t seem all that level now based on Washington insider trading on policies before they are released to the public.

We want more transparency, not less.

Sent from Proton Mail for iOS.

Orey 22 — Jun 15, 2026
Subject: S7-2026-15 Comment From: Orey 22 Affiliation: Jun. 15, 2026 To whom it may concern,

What are you thinking? This isn't even a measure or change to be seriously considered. I'm appalled and frustrated that this is even being discussed. Leave things how they are!

Oria Kunin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Oria Kunin Affiliation: Jun. 15, 2026 Let's try to keep

corruption at a minimum. Please honor your civic responsibility and give investors the transparency they need to make sound decisions. Six month reporting g would allow for more fraud and less oversight; how is that in our best interest? It would be great if our government represented the interest of the people over corporate greed. Please do the right thing.
Sincerely,

Oria Kunin
American Citizen

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otto walker — Jun 15, 2026
Subject: S7-2026-15 Comment From: otto walker Affiliation: Jun. 15, 2026 Stop this

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Outlook © — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Outlook © Affiliation: Jun. 15, 2026 Peg Larson, RN, Hennepin Healthcare, Minneapolis.

Don’t do this. I need my retirement savings and my broker needs information to manage it.

Sent from my iPhone

P Costigan — Jun 15, 2026
Subject: S7-2026-15 Comment From: P Costigan Affiliation: Jun. 15, 2026 Patrick Costigan, Senior Member of Engineering Staff @L3 Communications.
Quarterly reporting is not difficult in the electronic age. It must be retained in order to provide proof of the honesty of Every SEC transaction.

Sent from my iPad

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p w — Jun 15, 2026
Subject: S7-2026-15 Comment From: p w Affiliation: Jun. 15, 2026 How often do YOU check your investments? 6 months is ABSURD. I'm a factory worker, nearing retirement & putting much trust in the protection of the SEC. Sureley there is enough turmoil in the
market without adding to the exaggerated swings that will come with bi-annual reporting. When steering your car down the road, how often do you check your mirrors, check your speed, feather the throttle... Timely monitoring is essential to safe travel. And
to managing market investments. Quarterly reporting is essential.

Yahoo Mail: Search, Organize, Conquer

P.H. PH — Jun 15, 2026
Subject: S7-2026-15 Comment From: P.H. PH Affiliation: Jun. 15, 2026 1000023028.jpg

How do i reject this new sec rule? What do i say?? This is horrible

The screenshot is referring to a real SEC proposal that would allow public companies to choose semiannual reporting instead of filing three quarterly reports each year. It is still a proposal, not a final rule. The SEC is accepting public comments before making a decision.

If you oppose it, the most effective thing you can do is submit a public comment to the SEC before the deadline. The SEC specifically created a comment page for this proposal. SEC Public Comment Page (File S7-2026-15)

You do not need legal jargon. A concise, respectful letter from an individual investor often carries more weight than a long rant.

You could write something like:

Re: File No. S7-2026-15 – Semiannual Reporting

I strongly oppose this proposal.

As an individual investor, I rely on quarterly reporting to make informed investment decisions. Reducing required reporting from quarterly to semiannual would decrease transparency and make it more difficult for ordinary investors to evaluate a company's financial condition in a timely manner.

Large institutional investors often have access to resources and information that retail investors do not. Quarterly reports help level the playing field by ensuring that all investors receive important financial information on a regular basis.

Less frequent reporting may increase information gaps, reduce market transparency, and weaken investor confidence. I urge the Commission to retain mandatory quarterly reporting requirements.

Thank you for considering my comments.

Pablo Colorado — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pablo Colorado Affiliation: Jun. 15, 2026 Keep it quaterly.

Pablo C. Colorado

Paige Bell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paige Bell Affiliation: Jun. 15, 2026 Quarterly reporting is key to protecting investors so we have the most recent data. P. Bell, Virginia

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Paige Bell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paige Bell Affiliation: Jun. 15, 2026 Dear SEC Officials,

Quarterly reporting is key to protecting investors so we have the most recent data. I strongly urge you not to make any change to current quarterly filing.

Sincerely,

P. Bell, Virginia

Paige Inge — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paige Inge Affiliation: Jun. 15, 2026 Why is this even proposed? Why? Please hear me when I say that I think this is one of the most ridiculous things I've ever heard. What is the purpose of this except to protect the companies and increase opportunities for fraud? Just no, vote no.
Elisabeth Inge
NC

Paige Van Pelt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paige Van Pelt Affiliation: Jun. 15, 2026 This is unacceptable for hardworking Americans to not be kept up to the minute on the investments their management team is making.

Make it up to date accountability!
Sincerely,

Paige
Van Pelt
4 2ND St NW Apt 1
Aitkin. MN 56431

Yahoo Mail: Search, Organize, Conquer

Palmer Ward — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Palmer Ward Affiliation: Jun. 15, 2026 As a retiree and depending on my savings I can't afford the change to semiannual reports…please keep the quarterlies!

Sent from my iPhone

Pam — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Affiliation: Jun. 15, 2026 No company should ever be allowed to hide their books. This would allow every business to use their stockholders as a cash bank, and they would hold no responsibility for their own bad actions thieves would absolutely love this program. I as a voter hate the idea of allowing them to hide their books. Ever never ever let them hide their books.

Pam Allgood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Allgood Affiliation: Jun. 15, 2026 There was a reason that reporting needed to be quarterly. It keeps the public informed because the companies are accountable for their actions. I have invested money into our economy and have every right to have it reported to me on a quarterly basis if I do not follow it on a regular basis.
Pam Allgood
Executive Director of Non-profit

Sent from my iPad

Pam Feely — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Feely Affiliation: Jun. 15, 2026 I oppose this measure because investors will be kept in the dark for six months. More time for manipulation is not a good thing. Just look at prior bad companies. World Com, Enron.
It's important to keep eyes on companies.

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pam feely — Jun 15, 2026
Subject: S7-2026-15 Comment From: pam feely Affiliation: Jun. 15, 2026 I oppose this measure because investors will be kept in the dark for six months. More time for manipulation is not a good thing. Just look at prior bad companies. World Com, Enron.
It's important to keep eyes on companies.

Pam Gallagher — Jun 15, 2026
Subject: S7-2026-15 From: Pam Gallagher Affiliation: Jun. 15, 2026 Let’s not create yet another, “ fox watching the hen house”, scenario! With Trump in office and all the lemmings he carefully hand picked to knuckle under, bend laws, and insider trading, I have zero trust in this administration and the proposed changes to remove scrutiny and oversight makes me even angrier….What a bunch of thieves dressed in clown clothes…🤬🤬🤬🤕🤕🤡🤡🤡🤡
The fact that the SEC wants to change the rules…what the F hood are you!?
Carpetbaggers!

Sent from my iPhone

Pam Gasway — Jun 15, 2026
Subject: S7-2026-15 From: Pam Gasway Affiliation: Jun. 15, 2026 These safeguards were written after Enron for a reason, and the SEC should explain what has changed. It seems CEOs need more accountability not less.
Pam Gasway
Westfield, IN

Pam Gordon — Jun 15, 2026

Subject: S7-2026-15 Comment From: Pam Gordon Affiliation: Jun. 15, 2026 The stock market is increasingly volatile. I want to keep track of my portfolio more than once every six months. I want more transparency, not less. Enough games, keep the SEC quarterly. Pam Gordon, Investor

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Pam Holt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Holt Affiliation: Jun. 15, 2026 Absolutely not! Leave it as is. This reeks of subterfuge and the even more likely ability to cheat and confuse the numbers. In short DISHONESTY is already the trend out there.
Pamela Holt- Retired from journalism.

Sent from my iPhone

Pam Kooiker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pam Kooiker Affiliation: Jun. 15, 2026 Accountability is a necessity. It keeps companies honest and keeps investors informed. Lessening this requirement seems to send a dangerous message. Why change what is working? Less accountability equals less transparency which is never a good thing.
Sincerely,
Pamela Kooiker

Pam Liles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Liles Affiliation: Jun. 15, 2026 There's so much corruption already, please don't add more. I haven't trusted the system to be fair since trump took office.

Pam Massucci — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Massucci Affiliation: Jun. 15, 2026 In today's world, we need more and frequent transparency; not less. Moving to semi-annual does nothing to help everyday investors. It helps corporations. I would not support a move to semi-annual.

Get Outlook for Android

Pam Mitchell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pam Mitchell Affiliation: Jun. 15, 2026 Stop this Grift! Enough screwing the taxpayer and pandering to the oligarchs! Pamela Mitchell retired

Yahoo Mail: Search, Organize, Conquer

Pam Nicholson — Jun 15, 2026
Subject: S7-2026-15 From: Pam Nicholson Affiliation: Jun. 15, 2026 I'm Pam Nicholson, a retired investment advisor living in PA. These rules were made for a reason and need to stand. And it wasn't just Enron, it was also Worldcom, Tyco, and others!

Sent from my iPhone

Pam Tocornal — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pam Tocornal Affiliation: Jun. 15, 2026 Quarterly reporting gives us a clearer picture of the machines driving our country and our economy. Why try to cover progress on information.
Leave reporting quarterly.

Sent from my iPhone

Pam Wilson — Jun 15, 2026
Subject: S7-2026-15 From: Pam Wilson Affiliation: Jun. 15, 2026 I think it is needed to keep CEO's honest. Keep it.

Pamela — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Affiliation: Jun. 15, 2026 My name is Pamela Blanchette I am retired with an IRA account. Knowing how my funds are doining in a timely matter is very important to me. A Quarterly report is crutial in helping me to manage my accounts effectively. I depend on this account to supplement my expenses since I've retired. I ask that you please maintain the Quarterly reports. I am sure there are thousands of other people in this position who need these quarterly reports. I truly hope you will listen to people like myself. Thank you.
Pamela Blanchette, Retired Grandmother.

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pamela anderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: pamela anderson Affiliation: Jun. 15, 2026 Pamela Andeson Artist
Transparency is important. It keeps people honest. Keep it honest. Truth and honesty last. Corruption and greed do not last. Keep it fair.

Sent from my iPhone

Pamela Beck — Jun 15, 2026
Subject: S7-2026-15 From: Pamela Beck Affiliation: Jun. 15, 2026 Keep signed quarterly reporting. We need transparency and accountability.

Sent from my iPhone

Pamela Blackwell-Nwonye — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Blackwell-Nwonye Affiliation: Jun. 15, 2026 To those of you who propose this, would you want this done to you?

Pamela

Pamela Bozonie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Bozonie Affiliation: Jun. 15, 2026 Absolutely not! We The People deserve better!

Sent from my Galaxy

Pamela Caldwell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pamela Caldwell Affiliation: Jun. 15, 2026 Keep the rules, quarterly reporting.

Sent from my iPhone

Pamela Frick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Frick Affiliation: Jun. 15, 2026 Keep it quartlly, these people steal enough from us. Don't let them go dark.

Pamela Glaze Biology, Anatomy and AP Biology teacher — Jun 15, 2026
Subject: File No. S7-2026-15 From: Pamela Glaze Really? Why? Less information is good for investors?

Pamela Gross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Gross Affiliation: Jun. 15, 2026 Transparency is done in good faith. If this goes through, I would question what is being hidden from consumers.

Pamela J Gross

Pamela Hopkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Hopkins Affiliation: Jun. 15, 2026 We want transparency! What do you have to hide??

Pamela Hopkins, Broker
Az Distinguished Properties
602-793-1300
Sent from iPhone

Pamela J DePuy Shareholder in various companies — Jun 15, 2026
Subject: File No. S7-2026-15 From: Pamela J DePuy Ww need to keep the quarterly reports. They are very important to shareholders to see the progress or nonprogress in the companies. This is a way to gather information to keep and stay informed

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Pamela JOHNSON — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Pamela JOHNSON Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am writing to express my fervent desire to keep SEC Reporting at a quarterly interval.
I used to work at a public company and was involved in compiling and reviewing the quarterly 10-Q Reporting. Requiring this report forces companies to reveal developments and how they will handle them. By extending the period, companies can hide or minimize the issues as there is a longer period to address them.
Conversely, delaying identification and action to address may harm consumers as they do not know these issues in a timely manner. They therefore can not make information investment decisions, potentially impacting their ling term financial health.
I do not support the change in the reporting time period.

Pam Johnson

Pamela Pedersen — Jun 15, 2026
Subject: S7-2026-15 From: Pamela Pedersen Affiliation: Jun. 15, 2026 We need leaders who are accountable for their actions. We need leaders who lead by example. Humans need guard rail reminders. Do not change what works. Perhaps find a way to improve improve on it!

Pamela Pedersen
Frankford DE

Pamela Ramsey — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Pamela Ramsey Affiliation: Jun. 15, 2026 Quartly is best for all concerned. Transparency is best! I don’t trust you!
Pamela Ramsey
Owner of my Business
Pittsburgh, PA

Sent from my iPhone

Pamela Rose — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pamela Rose Affiliation: Jun. 15, 2026 We need quarterly reporting to make informed decisions.

Please do not allow every six months. Tried and failed the people!

Thank you
Pamela Rose

Get Outlook for iOS

Pamela Scharaga — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pamela Scharaga Affiliation: Jun. 15, 2026 When Republicans deregulated Investment Companies from telling their investors where their money was invested , The firm Millcreek Development LLC. owners had personally guaranteed our Investment until this allowed them to to transfer our money into their wives accounts and stop paying us interest.One ran off to Panama and built a mansion with our money. Don't allow crooks like John D'Arcy and John Tomasello to cheat seniors out of their incomes. If Social security runs out there will be homeless seniors on the streets in vast numbers. Do the right thing. Greed, unfortunately is a human tendency. The country now is so divide. When the rich get richer and the poor get poorer, that is when revolutions happen and right now young people are being spoon fed "Socialist Doctrines" Remember the Soviet Revolution, Remember Marat Sade?
sincerely worried for our nation's future,
Pamela Scharaga and
Daniel Shaw

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pamela spann — Jun 15, 2026
Subject: S7-2026-15 Comment From: pamela spann Affiliation: Jun. 15, 2026 Please dont do this

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Pamela Widener — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pamela Widener Affiliation: Jun. 15, 2026 Keep the quarterly reports. I would even be happy with monthly. I like seeing what is going on. Thanks

Sent from my iPhone

Pankaj Bhugra — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Pankaj Bhugra Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please don't give in to corporate greed. SEC needs to rachet up regulations to keep American dream of prosperitysafe.

Thank you!
Pankaj

Pankuri Goraksha-Hicks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pankuri Goraksha-Hicks Affiliation: Jun. 15, 2026 Pankuri Goraksha-Hicks, Ph.D, Director Project Management, MN.

I am shocked to learn that there is a move to remove quarterly financial reporting for businesses when there is clear data showing that this will result in a negative impact to everyday investors. This will have personal impact to my savings and withholdings as it impacts decisions I can make to adjust my investments based on the financial transparency and reporting by businesses that my withholdings are in.

Please do not allow for this unfair act to pass.

Best,
Pankuri Goraksha-Hicks, PhD
Director Project Management

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pantonice — Jun 15, 2026
Subject: S7-2026-15 Comment From: pantonice Affiliation: Jun. 15, 2026 Phyllis L Antonicello, retired. I want quarterly reporting to continue to keep me informed about my annuity, which is very important as a senior. Six months is too long to learn about gains and losses for myself and to keep my family informed and want to continue quarterly so I can make adjustments if necessary. I read every quarterly report. Thank you!

Parents Norcross — Jun 15, 2026
Subject: S7-2026-15 Comment From: Parents Norcross Affiliation: Jun. 15, 2026 Quarterly reporting must remain as best practice.

Sent from my iPhone

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pasttimespresent — Jun 15, 2026
Subject: S7-2026-15 From: pasttimespresent Affiliation: Jun. 15, 2026 We need corporate accountability now more than ever

JOhn Haigis
1006 Main Street
Darby, PA 19023
610-809-4856

Pat C — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat C Affiliation: Jun. 15, 2026 Quaterly reporting MUST be maintained--our future depends on it. We must invest to be able to retire---most people in the U.S. have to provide the bulk of their retirement, most people do not have a pension and we must be kept up to date. Patricia Creatura, individual investor, optometrist.

Pat Carlson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Carlson Affiliation: Jun. 15, 2026 We need to keep a close eye on this in case something goes wrong it can be identified and corrected sooner than later.

Pat Gentile — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Gentile Affiliation: Jun. 15, 2026 It's important for all invested in stocks to have QUARTERLY reporting. All corps complete financials monthly and quarterly reporting is NOT a hardship.
Patricia Gentile, MBA, EDD

Pat Hough — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Hough Affiliation: Jun. 15, 2026 I need to know whats going on and not rely inly on my FP. This is a bad idea.

Sent from my iPhone

Pat Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Johnson Affiliation: Jun. 15, 2026 Quarterly reports are important check marks for me to buy and review how the motion of the company is going, up or down. patjohnsonsr22@gmail.com. An old man almost 80, trying to get some money laid aside for my wife, children and grandchildren. I am really scared for their future . Sincerely, Pat Johnson

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Pat Locke — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Locke Affiliation: Jun. 15, 2026 Keep quarterly billing! I am

Pat Locke, and transparent books and reporting are key to preventing harm the public. This ensures public visibility and accountability.

Get Outlook for iOS

Pat Parkway — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Parkway Affiliation: Jun. 15, 2026 I'm Brenda and I'm a retired teacher. Keep the quarterly report. I don't like the ways Americans are being treated by our government. It's un-American.

Pat Parkway — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Parkway Affiliation: Jun. 15, 2026 I'm Brenda and I'm a retired teacher. Keep the quarterly report. I don't like the ways Americans are being treated by our government. It's in-American.

Pat Parkway — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Parkway Affiliation: Jun. 15, 2026 I'm Brenda and I'm a retired teacher. Keep the quarterly report. I don't like the ways Americans are being treated by our government. It's un-American.

Get Outlook for iOS

Pat Pate — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pat Pate Affiliation: Jun. 15, 2026 So why do we want to change this? I've worked for investment firms and it makes perfect sense to report performance quarterly. The investing public don't always have enough in their retirement accounts to weather sharp declines in stock market volatility. So regular reporting gives them a chance to review and determine what they want to change in an effort to maintain a hearty portfolio. Don't change quarterly reporting—I want to be able to have some insight and control over my assets.

Pat Pate
257 Cinnabar Rd,
Rochester, NY 14617

Pat Redmond — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Redmond Affiliation: Jun. 15, 2026 We the individual investors need the quarterly results to keep current in this fast changing investment climate.

Marijane Redmond
254 Kendal Dr
Kennett Square PA 19348

Pat Steele — Jun 15, 2026
Subject: S7-2026-15 Comment From: Pat Steele Affiliation: Jun. 15, 2026 This should not be allowed. Stop this.

Sent from my iPad

Pati Sievert — Jun 15, 2026
Subject: S7-2026-15 From: Pati Sievert Affiliation: Jun. 15, 2026 I oppose the change in rules that would cut the number of times per year from 4 to 2 that a CEO would have to verify the company's financials with their personal signature. We need them to be held responsible for the decisions they and their employees make.
Patricia Sievert
Retired Director of STEM Outreach, Northern Illinois University

Pati Sievert

Patrice LaBelle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patrice LaBelle Affiliation: Jun. 15, 2026 My name is Patrice LaBelle. I would think any financial institution should easily be able to report quarterly. The only reason I can think to make it semi annual is because you don’t want transparency. I am a retiree and I rely on my investments to cover me for the rest of my life. I expect to see quarterly reporting going forward.

Patrice LaBelle

Patrice Penney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patrice Penney Affiliation: Jun. 15, 2026 Don and Patrice Penney in South Carolina. Both professional, IT and university. We need quarterly reporting to protect real values and ultimately protect investors like me. This government is for the people, remember?

Sent from my iPhone

Patricia Alejandro — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Alejandro Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
The changes you're proposing are absolutely asinine. It is clear that the Trump administration has had an influence in the SEC. DON'T FORGET THAT THE SEC WAS PUT IN PLACE TO PROTECT THE PUBLIC!! DO YOUR JOB!!

PATRICIA BEAN — Jun 15, 2026
Subject: S7-2026-15 Comment From: PATRICIA BEAN Affiliation: Jun. 15, 2026 Keep the quarterly reports. We need transparency and we know that it would not be in the middle classes favor for you to only report every six months.

Patricia Bean

Patricia Carpintieri — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia Carpintieri Affiliation: Jun. 15, 2026 It allows too much time for more fraud to a car, and it ends up the public pace for one way or another

Sent from my iPhone

Patricia Clendenin — Jun 15, 2026
Subject: File No. S7-2026-15 From: Patricia Clendenin Twice a year is inadequate for owners of a company to be informed. Quarterly is minimal. Brief reports are the best option for owners to know the workings of a business.

Patricia Coldebella — Jun 15, 2026
Subject: File No. S7-2026-15 From: Patricia Coldebella Keep it the reporting quarterly, it holds the companies accountable and transparency is important for the public and the investors. Do not change what isn’t broke,

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Patricia Fox — Jun 15, 2026
Subject: S7-2026-15 From: Patricia Fox Affiliation: Jun. 15, 2026 We need more accountability not less! This makes no sense unless it is to serve up more power to those corporations that are currently abusing the system to make themselves richer and the rest of us to pay for their abuse! Save Quarterly Reporting!

Patricia Garvey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia Garvey Affiliation: Jun. 15, 2026 We the people want

quarterly reports. We want to see where things are and not be denied the knowledge that is important to us as investors.

Sent from my iPad

Patricia Hartley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Hartley Affiliation: Jun. 15, 2026 Quarterly reporting allows investors to track changes in company performance with greater frequency to enable informed investment decisions. Semi annual would leave investors in the dark too long.

Patricia Hartley, retired finance professional, St. Louis, MO

Patricia Hofmann — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Hofmann Affiliation: Jun. 15, 2026 I have read several articles before forming my opinion. I think reporting should remain as it currently is, quarterly. Returns are better for the investor, the opportunity for detecting fraud is greater, and more frequent reporting keeps investors more informed. While I did read about the benefits of semi-annual reporting, they seem to be more favorable to the company. Keeping in mind that most investors are people with a more limited income, rather than multi millionaires, I think the benefits need to stay tipped in our favor. My husband and I are retirees and we depend on our pensions, which are derived from investments, to remain healthy and productive. We live in Illinois, and our names are Roy and Patricia Hofmann.

Sent from my iPhone

Patricia Howell — Jun 15, 2026
Subject: S7-2026-15 From: Patricia Howell Affiliation: Jun. 15, 2026 Keep it qurterly, stop the corruption!

Yahoo Mail: Search, Organize, Conquer

PATRICIA JOHNSON — Jun 15, 2026
Subject: S7-2026-15 From: PATRICIA JOHNSON Affiliation: Jun. 15, 2026 Keep the ceos accountable

Sent from my iPhone

Patricia Kountz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia Kountz Affiliation: Jun. 15, 2026 I am not in the stock market but if I were I would prefer those statements monthly. At a minimum, every 3 months!

Sent from my iPhone

Patricia Laswell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Laswell Affiliation: Jun. 15, 2026 I like the quarterly reporting. I like the corporations to be more transparent. Corporations do not need to have more money while the public suffers. Sounds like Trumpism.

Sent from my iPad

Patricia Level — Jun 15, 2026
Subject: S7-2026-15 From: Patricia Level Affiliation: Jun. 15, 2026 Too many massive government bailouts due to faulty laws. Do not go back to the old ways that allow these corporations to hide their questionable and illegal in many cases practices. US Citizens should not have to keep suffering from their corrupt actions.

---

patricia lewis — Jun 15, 2026
Subject: S7-2026-15 Comment From: patricia lewis Affiliation: Jun. 15, 2026 How is this beneficial to us taxpayers and why would hiding information be a good thing. Jacqueline Lewis. Retired.

Yahoo Mail: Search, Organize, Conquer

Patricia McElligott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia McElligott Affiliation: Jun. 15, 2026 The SEC must continue to require quarterly reports. Withholding critical information makes it more difficult for me to know how my investments are faring and increases my risk of losing money.

Patricia McElligott, Retired

Patricia McGuire — Jun 15, 2026
Subject: S7-2026-15 From: Patricia McGuire Affiliation: Jun. 15, 2026 There’s enough staggering corruption happening in this country and it’s your responsibility to uphold transparency and integrity….. not to add to the fraud. Americans , informed citizens, have lost all trust in this administration.

Patricia McGuire

Sent from my iPhone

Patricia McNeily — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia McNeily Affiliation: Jun. 15, 2026 Patricia Mcneily

I am retired and I worked in a corporate headquarters and later a CPA firm, I believe quarterly reporting will keep companies more accountable, to stockholders and the employees that are employed by them.

Sincerely

Patricia Mcneily

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patricia moresco — Jun 15, 2026
Subject: S7-2026-15 Comment From: patricia moresco Affiliation: Jun. 15, 2026 Let’s keep the reporting the way it is right now. We do not need to be kept in the dark anymore than we already are. Absolutely do not cut the reporting requirements

Sent from my iPhone

Patricia Nicodemus — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Nicodemus Affiliation: Jun. 15, 2026 History has shown that semi annual reporting hurts investors. This proposal is unwise. I am retired and have small investments which I can't afford to have lessened. My name is Pat Nicodemus
and I am a resident of California.

Sent from Yahoo Mail on Android

Patricia Perlman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Perlman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Financial reporting is already so malleable we cannot afford to reduce our collective 'check in's' on public reporters. Public investors are undercut by rampant insider trading that was especially laid bare post Covid. Forum shopping, off shoring of assets, the list goes on with issues the SEC cannot control. Reducing financial reporting requirements undercuts the very existence of your agency. In a word - Deplorable. Stop now before we have no confidence in you at all.

Patricia Perlman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia Perlman Affiliation: Jun. 15, 2026 Trish Perlman, Accountant. I know what is hidden and the many ways the SEC reporting requirements are already manipulated.
Do not give reporters more rope to hang us.

Trish Perlman

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patricia schweickart — Jun 15, 2026
Subject: Comment on S7-2026-15 From: patricia schweickart Affiliation: Jun. 15, 2026 Do NOT change reporting to 6 months. We need to see our investments quarterly to know how they are progressing. In 6 months they could be losing and we would be unaware

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Patricia Shea-Samul — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patricia Shea-Samul Affiliation: Jun. 15, 2026 Why the change in SEC reporting? Is it so the fat cats can hide behind firewalls. This country was built on transparency. Why is everybody trying to hide everything? What are you trying to hide?
Patricia Shea-Samul RN

Patricia Silvey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Silvey Affiliation: Jun. 15, 2026 I don’t want to go back to 1955 reporting. Please keep the current system in place. I worked hard for my money and I don’t want to see it disappear. Patti Silvey

Sent from my iPad

Patricia Simpson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Simpson Affiliation: Jun. 15, 2026 Progress needs forward thinking not a return to past methods that are proven to penalize the small investors.

Patricia Stabile — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Stabile Affiliation: Jun. 15, 2026 Absolutely not! If anything we need more than quarterly reporting! We don’t accept only two times a year!! WTH!!!

Patricia Stefanelli — Jun 15, 2026
Subject: S7-2026-15 From: Patricia Stefanelli Affiliation: Jun. 15, 2026 Quarterly reporting stops fraud. Stop doing trump’s bidding.

Get Outlook for iOS

Patricia Toal retiree — Jun 15, 2026
Subject: File No. S7-2026-15 From: Patricia Toal Don't help set up investors to be swindled. Deliberately keeping investors in the dark makes you complicit should this advantage be used to

swindle or game the system. Hiding information as long as possible from some - make inside traders of others! Keep the reporting quarterly.

Patricia Walker — Jun 15, 2026
Subject: S7-2026-15 From: Patricia Walker Affiliation: Jun. 15, 2026 Quarterly reports keep transparency for investors! With so much fraud in America being uncovered almost daily, it nuts to give corporations longer time frames to conceal bad behavior! I'm a retired wealth advisor. Worked for a major firm for 34 years. Quarterly reporting is in investors' best interests! Patricia Walker

Have a great day!
Patricia

Patricia Walkiewicz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patricia Walkiewicz Affiliation: Jun. 15, 2026 Going back to the way of reporting in 1955 is ludicrous! All of the investors will lose so much! Think of your investors for once. We could end up in worse financial shape!
Patricia Walkiewicz
Widow of a 27 year Marine Corps veteran
Living in Michigan on Social Security & investments

Patrick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patrick Affiliation: Jun. 15, 2026 As someone who has been an investor for well over 40 years I've depended on those quarterly reports to make my investment decisions. I've seen companies use even the quarter to scam and steal millions of dollars. I cannot imagine the frauds and thefts that companies and individuals would do if they had two quarters to perpetrate their crimes.

When I had to do my first few quarterlies I thought they were just government overreach but now, remembering all the quarterlies I've filed and I've used, I now know how important they are for every investor. Moving the time from 3 months to 6 months is a very bad idea. I hope you would consider this carefully and decide against it. I imagine that many, if not millions, of people would be hurt by the extra time criminals would have to commit their crimes

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Patrick Higgins — Jun 15, 2026
Subject: S7-2026-15 From: Patrick Higgins Affiliation: Jun. 15, 2026 Fraud is rampant and companies need to be transparent. Do not change reporting rules.

Kind Regards,

Patrick

Patrick Malone — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patrick Malone Affiliation: Jun. 15, 2026 Quarterly reporting is essential for the safety of investors and the proper mo tutoring of public companies. Do not undermine this important regulation.
Patrick Malone

Patrick Murphy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patrick Murphy Affiliation: Jun. 15, 2026 Don't change the quarterly reporting. This could lead to an economic disaster.

Patsi Maroney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patsi Maroney Affiliation: Jun. 15, 2026 Quarterly reporting is VERY important to maintain!! Please do not make this change. If anything, it'd be better to change the requirement to bi-monthly or even monthly reporting.

Thank you for your consideration.

Patsi Maroney
Fort Collins, CO

from Patsi's smartphone 😉

Patsy Mather — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patsy Mather Affiliation: Jun. 15, 2026 Only thieves need to hide their financial records.

Sent from my iPad

Patsy Seay — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patsy Seay Affiliation: Jun. 15, 2026 Patsy Seay
Retired; Cumming Ga
We've worked hard all our lives and here at retirement we can't afford to loss any of our savings. Keep quarterly reports going.

Hope you are having a wonderful day,
Patsy

Praise the Lord, he deserves it 🎶🎶🎶

Patti Cochran — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patti Cochran Affiliation: Jun. 15, 2026 Make their financial reports public every month and published on their websites by the 15th of each month. After all, they now have AI TO DO THEIR ACCOUNTIONG! The companies that hide their books for any amount of time, get publicly outed and boycotted by consumers!

We've already proven that we can go without 80% of the merchandise in 95% of most stores, lol!

If a company wants to be sneaky with the consumers who have a choice, they have the right to shoot themselves in their own financial foot. FAFO!!! 😵💫

Patti Saunders — Jun 15, 2026
Subject: S7-2026-15 From: Patti Saunders Affiliation: Jun. 15, 2026 Quarterly reports are standard. The CEO should definitely sign them four times a year. Keep him/her accountable and the public safe from shenanigans like Enron.

CEO's make a lot of money. Let's make them earn it by signing reports quarterly.

Patti Saunders
Nonprofit fundraiser
Anchorage, AK

Patti Simmons — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patti Simmons Affiliation: Jun. 15, 2026 The possibility of eliminating quarterly reporting and the subsequent probability of a negative effect on the stock market is what nightmares are made of for retirees. After working and saving for decades it is abhorrent to consider changes that would have negative effects on an entire population. I urge you to study the historical data as well as the effects on a singular sector of America’s population.

Thank you,
Patricia Simmons

Sent from my iPhone

Patti Stephens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patti Stephens Affiliation: Jun. 15, 2026 Quartlery reporting is essential for our checks and balances. Please protect this reporting. Thank-you

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Patty — Jun 15, 2026
Subject: S7-2026-15 From: Patty Affiliation: Jun. 15, 2026 WE need more transparency not less.

Continue quarterly reports!

Yahoo Mail: Search, Organize, Conquer

Patty Duffy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patty Duffy Affiliation: Jun. 15, 2026 Investors deserve to know how their companies are performing. We know reputable companies aren't juicing the numbers for quick profit. Don't add to Trump's manipulation of the markets by making it harder for investors to see how the sausage is made.

Respectfully,
Patty Duffy
Michigan

Patty Homandberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Patty Homandberg Affiliation: Jun. 15, 2026 This is so important for the citizens to be able to get the most updated information.
Patricia Lynott

Patty Kandell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Patty Kandell Affiliation: Jun. 15, 2026 Hurts investors. Don't do this. Tried and it didn't work then. Certainly won't now. Encouraging cheaters.

Yahoo Mail: Search, Organize, Conquer

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patycat6 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: patycat6 Affiliation: Jun. 15, 2026 SEC leave it the way it is, Quarterly Reporting is working. Listen to the people.....

Sent from my Galaxy

Paul Barribeau — Jun 15, 2026

Subject: S7-2026-15 Comment From: Paul Barribeau Affiliation: Jun. 15, 2026 Here's why I think this is a bad idea. Firstly, I make decisions on my investments and I need the quarterly reporting to make good decisions in a timely fashion. In the second place, I am not an insider in the investing industry. Those insiders had a pulse on the markets that I am not privy to. The 6 month window gives insiders an unfair advantage. While choosing the 6 month period is optional, that doesnt matter because the companies that chose the 6 month reporting are usually the ones whose investors need updates more frequently. Finally, what benefit is there in this to the small investor. The savings to companies has value to them but has absolutely no value to me. It is not worth the cost to you.

Paul Barribeau
Milwaukee Wisconsin

Paul Bedford — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Paul Bedford Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I strongly support reducing public company reporting requirements from quarterly to semi-annual reporting.

Quarterly reporting reinforces an unhealthy focus on short-term financial performance and encourages corporate leadership to prioritize immediate earnings targets over long-term investment, innovation, workforce development, and sustainable growth. Extending the reporting period would help shift incentives toward creating real economic value rather than managing quarterly expectations.

I believe private equity firms are a particularly harmful manifestation of the short-term mindset that quarterly reporting helps foster. Their business model often depends on acquiring productive companies, extracting value through debt loading, asset sales, workforce reductions, and aggressive cost-cutting, then exiting before the long-term consequences become apparent. Rather than creating new wealth, these firms frequently transfer existing wealth from workers, customers, and communities to investors.

For that reason, I view the proposed shift to semi-annual reporting as a step in the right direction. The SEC should pursue policies that reduce the incentives for short-term speculation and financial engineering while encouraging long-term ownership and productive investment. If such policies also diminish the profitability and attractiveness of private equity strategies, that would be a beneficial outcome for the broader economy.

A healthy economy should reward the creation of goods, services, jobs, and innovation—not the extraction of value from productive enterprises. I encourage the Commission to adopt policies that favor long-term economic growth over short-term financial gains.

Paul Bedford — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paul Bedford Affiliation: Jun. 15, 2026 I strongly support reducing public company reporting requirements from quarterly to semi-annual reporting.

Quarterly reporting reinforces an unhealthy focus on short-term financial performance and encourages corporate leadership to prioritize immediate earnings targets over long-term investment,

innovation, workforce development, and sustainable growth. Extending the reporting period would help shift incentives toward creating real economic value rather than managing quarterly expectations.

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A healthy economy should reward the creation of goods, services, jobs, and innovation—not the extraction of value from productive enterprises. I encourage the Commission to adopt policies that favor long-term economic growth over short-term financial gains.

Paul Chartier — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Chartier Affiliation: Jun. 15, 2026 WTF are you thinking?

P Chartier

Paul Cruz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Cruz Affiliation: Jun. 15, 2026 We the people, have the right to know how our countries stability, security, financial standings, internal & international standings are at every point of change.

Paul Cullen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Cullen Affiliation: Jun. 15, 2026 Not in favor of this, goes against every reason for monitoring the market.

Paul DAura — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paul DAura Affiliation: Jun. 15, 2026 What is the proposed value in changing the reporting system? If this was a result of finding things to do to justify your job you have lost the argument to keep your job. Bureaucracy does not have to do make work things.

Paul Edgar — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paul Edgar Affiliation: Jun. 15, 2026 I'm Joseph Edgar. I am retired, and respond on the investments I have to live on. Wiping out the requirements that are currently in place to possibly lose 1/3 of my investment value and depend more on Social Security, that doesn't provide enough to live on, is unacceptable.

Please don't not revert back to the 1955 regulations require less reporting by public companies. Allowing them to report less also reduces their cost in doing so, allowing more profit for the companies and less information for investors to make calculated decisions.

Joseph Edgar
Retired
Austin TX

Paul Gerard Investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Paul Gerard I am old enough to remember ZZZZZZ Best and Enron. Why would anyone think it is wise or fair to investors to limit the amount of information provided for decision making? This will only make more corporate scams like Enron possible, but take longer to be exposed. This is ludicrous.

Paul Harris — Jun 15, 2026
Subject: S7-2026-15 From: Paul Harris Affiliation: Jun. 15, 2026 Trust in our Government & Corporations is at an all time low. Clearly only transparency & accountability can change that. Quarterly reporting must be enforced!

Paul Harris
67694 Duke Road Unit 101
Cathedral City, CA 92234

Paul Harvill — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Harvill Affiliation: Jun. 15, 2026 Corruption. You give someone an inch. They will take a mile. Donald J Trump is the best example. Corruption mutating. Washington, D.C. has never been this corrupt. Quarterly reporting is better.

Paul D. Harvill
Retired
Tallahassee, FL

Paul Hoover — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Hoover Affiliation: Jun. 15, 2026 My name is Paul Hoover, I work for the Red Cross. As a beginning trader, I find changing to semi-annual reporting is

abhorrent and will only benefit inside traders and the ultra wealthy. I am neither. I'm just a working man trying to have some investments that will help me in retirement. Having companies be able to hide their profits and losses for such an extended time is unacceptable.

Paul Knowles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Knowles Affiliation: Jun. 15, 2026 Paul Knowles Retired
It is very important for retirees that the reports stay quarterly. Historically, when no it was not quarterly, the investor lost money in their investments. Especially in today's fast moving and volatile market, it is important to get reporting on a quarterly schedule. Retirees often depend on the market for survival income.

Paul Meals — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Meals Affiliation: Jun. 15, 2026 Quarterly reporting going forward

Best Regards,

Paul Meals
CEO
Lean Journeys
206-458-8446

Paul Miller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Miller Affiliation: Jun. 15, 2026 These are MY companies and should report to me and their other owners regularly. It is crucial I know what the people running my companies are doing on my behalf. This is absurd.
Paul S Miller
7033 Longview Drive
Naples, NY. 14512

Sent from my iPhone

Paul Nadas — Jun 15, 2026
Subject: S7-2026-15 From: Paul Nadas Affiliation: Jun. 15, 2026 It seems that every time the Rules are loosened to help wealthy corporations, they profit and the Public (including shareholders) gets screwed. There is no good reason to abandon quarterly reporting. It just gives Big Business another opportunity to take advantage of folks. Thanks, Paul Nadas. (Retired, living in Charleston, WV)

Sent from my iPhone

PAUL RAWLINS — Jun 15, 2026

Subject: Comment on S7-2026-15 From: PAUL RAWLINS Affiliation: Jun. 15, 2026 quarterly please

THANK YOU

PAUL RAWLINS

Paul Rezler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Rezler Affiliation: Jun. 15, 2026 Paul Rezler Utility worker. I want the quarterly reports to continue because it gives me a better understanding of where my headed so I can make any necessary changes in a timely fashion

Sent from my iPhone

Paul Royer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Royer Affiliation: Jun. 15, 2026 Extending quarterly to semi annual reports is bad for investors. Do not do it.

pbr

Paul Schiller — Jun 15, 2026
Subject: From: Paul Schiller Affiliation: Jun. 15, 2026

Paul Shafer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Shafer Affiliation: Jun. 15, 2026 This will
Only perpetuate more cheating. But Ho hum. So what's new? The rich get richer and avoid more taxes.

Sent from my iPhone

Paul Sims — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Sims Affiliation: Jun. 15, 2026 Stop with the corruption and protect the people not the greedy millionaires and corporations.

Sent from my iPhone

Paul Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paul Smith Affiliation: Jun. 15, 2026 What, quarterly is too much to ask when people are investing their hard earned money in a business? The resources are already in the company to do the reporting so I don't see how reducing it from four times to two times a year makes any difference at all except to allow unscrupulous companies to hide financial information for a longer time.

Paul Smith

Paul West — Jun 15, 2026
Subject: S7-2026-15 From: Paul West Affiliation: Jun. 15, 2026 The quarterly reporting safeguards were put in place to reduce likelihood of corporate misconduct. There is no good reason the reduced will not result in more of the same. SEC should be in the business of protecting shareholders!

Sent from my iPhone

Paula H. White — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paula H. White Affiliation: Jun. 15, 2026 I am opposed to biannual reporting. Please keep quarterly reports as the standard.

Sent from my iPhone

Paula Lovell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paula Lovell Affiliation: Jun. 15, 2026 Quarterly Reporting has worked fine for over 55 years. If it ain't broke ...

Especially in our days of AI and cryptocurrency, if anything, I want MORE FREQUENT reporting, not less.

Paula Madden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paula Madden Affiliation: Jun. 15, 2026 I am against allowing corporations or any company to not have quarterly reporting because not only does it open the door for fraud, but takes away the public's right to know how a company is
doing financially. The best way to know what companies are good investments is by regular reporting. It keeps companies honest about their finances, which they should be aware of at all times, anyway. This is not hard for a corporation to do a

Yahoo Mail: Search, Organize, Conquer

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paula petroff — Jun 15, 2026

Subject: S7-2026-15 Comment From: paula petroff Affiliation: Jun. 15, 2026 We have a right to see where robbery of our funds is. We will find out and we will be stopping it and everyone responsible

Sent from my iPhone

Paula Pietrowski — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paula Pietrowski Affiliation: Jun. 15, 2026 My husband, a retired accountant, and I, a retired teacher, and have done everything right not to be a burden to our country or family in retirement . We have done this because knowledge is power and we have used knowledge to build a portfolio to make our financial circumstances independent. We have moved for work and now live in Virginia and after living in Massachusetts and New Hampshire, we are content here. We also have lived in Florida but the homeowners insurance crisis caused us to evaluate the cost of skyrocketing insurance in retirement. We used knowledge to make life changing decisions.

Why in 2026 are we trying to regulate corporate reporting back to the 1950's? What is this administration's fascination with the 50's? Should we have to loose financial independence because of this administration's desire to keep knowledge from us? I think not.

Please rule in moving forwards rather than backwards! Rule in common with everyday Americans rather than the billionaire oligarchy!

Sent from my iPhone

Paula Westgaard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Paula Westgaard Affiliation: Jun. 15, 2026 Please leave quarterly reporting alone. As a teacher, I worked very hard to save enough money to invest, so that I could live a little more comfortably in retirement. I simply cannot afford to lose a third of those investments now that I am retired. At 71 years of age, I am finally able to live in reasonable comfort. Please protect the investments of those of us who worked so hard for so long. My husband and I taught for a combined total of 72 years. Social Security is now threatened, so those investments could be our only lifeline. I believe that all of our crimping and saving should be protected.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Paulette Holler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paulette Holler Affiliation: Jun. 15, 2026 As an investor, as a retired support analyst for an accounting group that closed the books for a Fortune 500 company, I support continuing with quarterly reporting.
Paulette Holler
IT Senior Systems Analyst (Retired)

Paulette Holler
(309) 696-0327

PAULETTE HOWARD — Jun 15, 2026
Subject: S7-2026-15 From: PAULETTE HOWARD Affiliation: Jun. 15, 2026 Checks and balances keep things
more transparent. Less checks and balances leave the door open for chaos. Leave things as they are for transparency reasons.

Sent from my iPhone

Paulette Simmons — Jun 15, 2026
Subject: S7-2026-15 Comment From: Paulette Simmons Affiliation: Jun. 15, 2026 Retired. What more do they need to hide? They are against anything that helps our country survive and be the best we can be. Wages, healthcare, education, pricing of goods and services.

Sent from my iPhone

Pauline Galley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pauline Galley Affiliation: Jun. 15, 2026 Please keep quarterly earnings. We deserve more transparency not less. Thank you.

Peer Kuhnt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peer Kuhnt Affiliation: Jun. 15, 2026 Keep quaterly reporting!
Peer Kuhnt
Truck driver
Too much baloney

Peer Plaut — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peer Plaut Affiliation: Jun. 15, 2026 Keep the returns quarterly!

Peer Plaut
Peer Plaut Media Holdings, LLC
8262 Ballard Rd Colfax, NC 27235

Phone: 336-509-2530
Email: peer@peerplaut.com

Peg Gagne — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peg Gagne Affiliation: Jun. 15, 2026 Is it the SEC's goal to drive more people into homelessness ? Changing reporting would disastrous for retire's stability, not to mention their very existence. I must completely rely on distributions for my investments to pay for groceries & rent to keep me from being homeless. Small investors matter as much millionaires & billionaires. PLEASE REJECT THIS IDEA!!!

Sent from my iPhone

Peggy Estes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peggy Estes Affiliation: Jun. 15, 2026 Peggy, retired , longer gaps will only create an unfair advantage for corporate insiders!

Yahoo Mail: Search, Organize, Conquer

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peggy gamble — Jun 15, 2026
Subject: S7-2026-15 Comment From: peggy gamble Affiliation: Jun. 15, 2026 No
Need quarterly reporting
Margaret gamble

Peggy Hosey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peggy Hosey Affiliation: Jun. 15, 2026 Please continue to report quarterly for transparency

Sent from my iPhone

Peggy McMahon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peggy McMahon Affiliation: Jun. 15, 2026 Please don't go backwards. Protect my retirement funds.

Peggy Reiber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peggy Reiber Affiliation: Jun. 15, 2026 Quite the rip off attempt

Sent from Gmail Mobile

Peggy Swink — Jun 15, 2026

Subject: S7-2026-15 From: Peggy Swink Affiliation: Jun. 15, 2026 Reporting should remain quarterly.

Pen Warrell-King — Jun 15, 2026
Subject: S7-2026-15 From: Pen Warrell-King Affiliation: Jun. 15, 2026 The fact you are making this so easy for these corporations to work with the least oversight is alarming. Taking it to twice yearly is like giving them more time to cheat. Don't do it

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Penny Allen-Cook — Jun 15, 2026
Subject: S7-2026-15 From: Penny Allen-Cook Affiliation: Jun. 15, 2026 Keep oversight of a corrupt system…keep it QUARTERLY!!

Sent from my iPhone

Penny Jobin Family Support Partner — Jun 15, 2026
Subject: File No. S7-2026-15 From: Penny Jobin Transparency in reporting is essential. Quarterly financial reporting MUST continue. Every single individual works hard for their savings and investments. YOU, the SEC, should work harder to make sure that money is managed for the highest return to EVERY American. Shame on you for even considering a financial reporting plan that could do the opposite. STAND UP for transparency and quarterly reporting.

Penny Ward — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Penny Ward Affiliation: Jun. 15, 2026 It's just plain NOT FAIR! I do feel that fraud happens. That's why full transparency NEEDS to be put in place!

To the Securities and Exchange Commission:

Personal — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Personal Affiliation: Jun. 15, 2026 It would be a Terrible move to do away with quarterly reporting! The US stock market's underlying principles rely on trust between the publicly held companies & the public. I'm 73, retired and rely on my investing decisions to provide my income. It's hard enough to follow these companies now. Don't make it easier for them to hide information from their investors!
Please keep the quarterly reports!

John Middleton, Springfield, Mo.
middlejohn1@gmail.com
417-693-1719

Pete R — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pete R Affiliation: Jun. 15, 2026 Quarterly reporting must

remain, it’s one of the very things left to help ensure people can actually make some good profits and continue to keep people investing into the stock market. Lowering the returns will decrease current and future investors, cause existing investors like myself to withdrawal from the stock market. In addition, it allows companies to hide information more easily.

Thank you,
Pedro Rios

Peter Bradley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peter Bradley Affiliation: Jun. 15, 2026 This is a bad idea. Don’t let it happen.

Peter Downey The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Peter Downey I’m opposed to reducing the number of reports to stockholders

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Peter Finamore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peter Finamore Affiliation: Jun. 15, 2026 I am strongly against changing financial reporting from quarterly to semiannual. As an investor I will lose important transparency to company health.
I am retired and rely on the openness quarterly reporting provides.
Peter Finamore.

Sent from my iPhone

Peter Goben — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peter Goben Affiliation: Jun. 15, 2026 I will have much less faith in the public market if quarterly reporting ends. Perhaps that is the SEC’s intent anyway.

Sent from my iPhone

Peter Hemphill — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peter Hemphill Affiliation: Jun. 15, 2026 Peter Hemphill, Retired IT Program Manager and Investor here.

Knowing how companies "clean things up" for quarterly earnings, things are going to get more sloppy and will lack transparency causing more volatility in the markets. This is not good for the country...if it isn't broke, don't fix it!

Sent from my Galaxy

Peter Pagano — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Peter Pagano Affiliation: Jun. 15, 2026 This is ridiculous. The only reason to change from quarterly to semiannual reporting is to allow the truth to be hidden and give the executives more time to adjust their portfolios while investors wait for the shoe to drop.

🎄

Peter Stevenson — Jun 15, 2026
Subject: S7-2026-15 From: Peter Stevenson Affiliation: Jun. 15, 2026 I am seventy seven year old retiree with a small conventional IRA. I find it regrettable and perhaps deplorable that the regulating authorities, purportably established to protect us, seem more apt to shield those they regulate. Please retain the quarterly reporting. I realize the current administration has no motivation to prevent fraud but we the people still do. Don't ease the standards. Respectfully yours, Peter Stevenson.

Peter Veslocki — Jun 15, 2026
Subject: S7-2026-15 Comment From: Peter Veslocki Affiliation: Jun. 15, 2026 Timely reporting of business financial situations
is essential. Anything less invites disaster.

Philip Caygill Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Philip Caygill Quarterly reporting was introduced to improve transparency regarding the financial state of public companies and it has served the investing public well. As an investor looking for well-managed, forward-looking companies with a healthy balance sheet, quarterly reports give me the assurance that the a company is moving in the right direction consistent with my goals, is not taking undue risks and is managing its debt. I want to see a good, strong management team taking a long-term view of their company. As such, quarterly reports just summarise monthly internal reports used by senior management to meet their company‘s objectives. With today‘s accounting software this should not present an unacceptable burden.

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philip lanter — Jun 15, 2026
Subject: S7-2026-15 From: philip lanter Affiliation: Jun. 15, 2026 Stop the madness, white collar crime is not punished as harshly as petty crime all too often. The damage from white collar crime is often “invisible” and diffuse. Seize the assets and return them to the victims

Sent from my iPhone

Philip Peacock — Jun 15, 2026
Subject: S7-2026-15 From: Philip Peacock Affiliation: Jun. 15, 2026 This has become the Fox in charge of the Henhouse mentality. It’s been proven countless times that if you don’t install a method of control and accountability on CEO’s and Upper Management they are inclined to take advantage of their position which is why after all the SEC exists.

Sent from my iPhone

Philip Twelves — Jun 15, 2026
Subject: S7-2026-15 From: Philip Twelves Affiliation: Jun. 15, 2026 Getting rid of quarterly reporting is just another grifting scam of
the Trump administration. We don't need another Enron. We need
accountability and protection of the assets of ordinary people.
Philip Twelves
Tallahassee Florida

Phillip G Sinclair, CPA CPA — Jun 15, 2026
Subject: File No. S7-2026-15 From: Phillip G Sinclair, CPA I believe business transparency is crucial to business ownership. As such, reducing the quarterly reports to semi-annual takes away from that transparency. Reducing reporting requirements weakens the connection between companies and their owners. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

Phillip Lowrey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Phillip Lowrey Affiliation: Jun. 15, 2026 KEEP quarterly reporting mandatory. Anything less is madness.

Phillip Lowrey
2083 Lawrenceville Rd.
Lawrenceville, NJ 08648
email: plowrey@rider.edu
phone: 609-895-5416

Photo Account — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Photo Account Affiliation: Jun. 15, 2026 This change is harmful to the citizens of the US. It benefits corporations only.
Donna Langdon
Jupiter Florida

Donna Langdon

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photo shannonbrinkman.net — Jun 15, 2026
Subject: S7-2026-15 Comment From: photo shannonbrinkman.net Affiliation: Jun. 15, 2026 Keep our investment checks quarterly!! Shannon Brinkman, small business owner

All my best, Shannon

Phyllinda Painter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Phyllinda Painter Affiliation: Jun. 15, 2026 Changing the reporting to a longer time will only benefit the companies. The SEC needs to look out for the little guy and not allow unfair advantages to corporate insiders. Extending the reporting would allow companies to sell their tanking stock to a consumer who is basically out of the loop. Stop giving them the opportunity to ruin people lives. It's dishonest and other countries that have switched are finding it's not the way to go!

Sent from my iPhone

Phyllis H Friedman — Jun 15, 2026
Subject: S-7-2026-15 Comment From: Phyllis H Friedman Affiliation: Jun. 15, 2026 Quarterly reporting provides critical financial information to all investors. It also reduces the possibility of fraud and/or intentional financial manipulation. Changing to semiannual reporting would be a serious mistake.

The commission of fraud has three components: character, motive and opportunity. There is no control over the first two components, only over the third, opportunity. Good internal controls help prevent the third component. Audited quarterly reports help ensure that good internal controls are in place and operating as designed, thus reducing the possibility of another Enron or WorldCom.

Regular properly designed audits are the only way that investors can gain some assurance that their investments are being properly managed, and that the reported financial data is correct. There are too many possibilities for fraud and financial manipulation as it is. Please maintain the current requirements for quarterly reporting.

Phyllis H Friedman, CPA
(And former Internal Auditor)
Williston, Fl 32696

Phyllis Shaddix — Jun 15, 2026
Subject: S7-2026-15 Comment From: Phyllis Shaddix Affiliation: Jun. 15, 2026 There's enough shady things going on in this world with giving the big guys another loophole to hide their double dealings in. Y'all make me sick.

Phyllis White — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Phyllis White Affiliation: Jun. 15, 2026 STOP the steal!
My name is Phyllis White in Oldham County, Kentucky. A retired full-charge bookkeeper and an 100% disabled Vietnam Veteran, 73 and 77 respectively, who will not be able to feed the elite with our savings. Baby boomers should not be underestimated!
GOD is watching.
All outrageous theft has been overturned by the courts and WILL be until corrected.
Phyllis White

Sent from my iPhone

PJ Wiese — Jun 15, 2026
Subject: S7-2026-15 Comment From: PJ Wiese Affiliation: Jun. 15, 2026 Dear SEC,

As an investor with a finance background, I highly encourage the SEC to maintain the quarterly financial filing requirement. Removing the requirement decreases transparency for nearly all market participants. Asymmetric information is likely to come about from larger financial firms having greater access to key company personnel they analyze. This puts an inequitable disadvantage on small firms and retail investors. Decreased equity and derivative valuations would likely result from semi-annual reporting because significantly less public information would be available to adequately value a company. There will be a higher level of uncertainty for longer timeframes. Higher discount rates would need to be considered when accounting for the greater variance in financial results compared to estimates. And the greater time between reporting periods will lead to greater price volatility around reporting periods. European markets see this.

The United States has set a high global standard for its rules, liquidity and price transparency. Companies are aware of the costs and requirements prior to obtaining listing and equity investors. US public markets allow firms to obtain significant interest free capital to expand their ventures. It is the investors that bear significant monetary risk. Decreasing financial transparency will only add to

that risk for equity stakeholders. And as a final note, I find it extremely hard to believe that in the era where we are computing so much more at a much lower cost that a regulatory agency is considering skewing results to a higher skew.

If the SEC is there to protect investors, please maintain the quarterly filing requirement. Thank you.

Respectfully,,

PJ Wiese

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pluck npick — Jun 15, 2026
Subject: Comment on S7-2026-15 From: pluck npick Affiliation: Jun. 15, 2026 I do not support the proposed plan. Keep the current reporting in place.

Sent from my iPhone

Prashant Manshani The motley fool community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Prashant Manshani Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater

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Preston Freeman — Jun 15, 2026
Subject: File No. S7-2026-15 From: Preston Freeman I am writing as an individual investor and a member of The Motley Fool Community to oppose the SEC's proposal to allow public companies to move from quarterly to semiannual reporting. As an individual shareholder, I rely on quarterly reports to understand the businesses I own. The 10-Q is not just a compliance document. It is one of the few standardized, reliable, and regularly scheduled sources of information available to ordinary investors. Reducing required reporting from four times a year to two would create a larger information gap between corporate insiders, institutions, and individual shareholders. I understand the concern that quarterly reporting may contribute to short-term thinking. But reducing transparency does not solve that problem. If companies are overly focused on short-term targets, the better place to look is executive incentives, governance, and compensation structures — not the elimination of regular information for shareholders. Semiannual reporting would be especially harmful for smaller or less-covered companies, where individual investors already have fewer resources, less analyst coverage, and less access to management. These are exactly the companies where regular disclosure matters most. Quarterly reporting helps build trust in public markets. It gives shareholders a consistent view into financial performance, liquidity, risks, and management's explanation of business trends. Cutting that cadence in half would make markets less transparent, not more long-term oriented. The SEC should be moving toward more fairness, more transparency, and a more level playing field for individual investors — not less. Regulation Fair Disclosure was an important step in that direction. This proposal would move in the opposite direction. Please preserve quarterly reporting and save the 10-Q. Thank you for considering my comment.

Preston Godfrey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Preston Godfrey Affiliation: Jun. 15, 2026 Make no changes to decrease information or transparency.

Sent from my iPhone

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pretendpilot — Jun 15, 2026
Subject: Comment on S7-2026-15 From: pretendpilot Affiliation: Jun. 15, 2026 Less reporting? Absolutely NOT! Even in the day of GPS and computers, aircraft and ships report positioning data regularly for safety- SEC must do the same to verify and confirm their accuracy!

Pribise Pribise — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Pribise Pribise Affiliation: Jun. 15, 2026 Don't be idiots. Why break the markets!

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pricemv — Jun 15, 2026
Subject: Comment on S7-2026-15 From: pricemv Affiliation: Jun. 15, 2026 I deeply oppose this proposed change. It has already been proven not to work for the good of all.

Sent from my iPhone

Priscilla Marsh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Priscilla Marsh Affiliation: Jun. 15, 2026 What exactly is the purpose of this proposal and how is this going to help the economy? Proper oversight and accountability are essential to a prosperous economy. I strongly oppose this proposed measure.
Priscilla Marsh
Alexandria, VA

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professor frank — Jun 15, 2026
Subject: S7-2026-15 Comment From: professor frank Affiliation: Jun. 15, 2026 Quarterly reporting MUST STAY...imagine the FRAUD THAT COULD OCCUR!! I am a small investor,with less than a million dollars invested...not knowing something material could hurt my portfolio IMMENSELY!!

Professor Qi — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Professor Qi Affiliation: Jun. 15, 2026 My name is William Goit. I am a retired Acupunctutrist and my wife Jenny Goit is a retired school teacher. We live in San Clemente, Ca. She receives a pension from CALSTRS which we rely on for survival. They are one of the biggest investors in Wall Street as I am sure you are aware of. This seems like a very bad idea and the timing could not be worse.
Please reconsider keeping quarterly reporting the same as it is and has been for over 70 years.

Sincerely, William and Jenny Goit

R Armand — Jun 15, 2026
Subject: Comment on S7-2026-15 From: R Armand Affiliation: Jun. 15, 2026 I believe that quarterly reporting has been beneficial and that we should keep it that way. Transparency works.

Rebecca Armand

R Burbach — Jun 15, 2026
Subject: S7-2026-15 Comment From: R Burbach Affiliation: Jun. 15, 2026 Quarterly reporting is vital to limit insider trading.

Yahoo Mail: Search, Organize, Conquer

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r gr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: r gr Affiliation: Jun. 15, 2026 The complexity and rapidity of our world and local economies would seem to indicate a need for greater frequency of reporting rather than lower frequency. It begs the question - what do you or companies want to hide by decreasing frequency of reporting? Better to have more frequent and accurate reports, for stockholders, financial advisors and policymakers. How do we make informed decisions without informed reporting?

Please keep quarterly reports.

Sent from my iPhone

R&K Thompson — Jun 15, 2026
Subject: S7-2026-15 From: R&K Thompson Affiliation: Jun. 15, 2026 There's no logica
l reason to scale back this simple request for accountability

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r. andrew exile — Jun 15, 2026
Subject: S7-2026-15 Comment From: r. andrew exile Affiliation: Jun. 15, 2026 Wrong direction. Public companies should have to give MONTHLY reports.
r. andrew exile unemployed retired*

*Not as that should matter.

Sent from my iPhone

Rachel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rachel Affiliation: Jun. 15, 2026 Quarterly reporting prevents or lessens management from burying bad news and reduces the chance for frsud and insider trading.

Retail investors don’t have the knowledge of institutional giants; regular reporting provides consistent updates.

Rachel Mueller — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Mueller Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: Maybe you shouldn't make it so obvious you're dumping all rules. It'll make people think you're trying to crash the entire system.

Rachel Owen — Jun 15, 2026
Subject: S7-2026-15 From: Rachel Owen Affiliation: Jun. 15, 2026 Rachel Owen, real estate agent, Tennessee. Semi-annual reporting has a negative history on our markets. Quarterly reporting works! A fix is not necessary.

Rachel Owen, HND Realty

Rachelle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rachelle Affiliation: Jun. 15, 2026 Please, look at the historical record on reporting only every 6 months. It is detrimental to fiscal health. History shows us how our current reporting plan has performed better since the 1970 return to quarterly reporting. I am retired. I worked, saved, invested. I watch my IRA weekly and pay attention.

Sincerely,
Rachelle Hrubetz
Windsor Heights, Iowa
she/her/hers Sent from my iPhone.

Rachelle Arnold — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rachelle Arnold Affiliation: Jun. 15, 2026 Quarterly reports are necessary for good financial decisions. Good financial health requires quarterly reporting. DO NOT change it! Keeping people in the dark for 6 months while only insiders know what is happening is not ethical and no changes to the current structure need made. This only helps the wealthy and insiders and not the entire population. Changing what’s current is not right. I invest a lot of my current check into my retirement so that I’m safe when I can’t work. It doesn’t need changed.

Rachelle Arnold, registered nurse

Raelene Vautrin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Raelene Vautrin Affiliation: Jun. 15, 2026 These financial institutions have proven themselves untrustworthy time and time again! As a retired educator I count on my investments to support me and don't want to have to worry that they are being used incorrectly. Keep the regulations and safeguards that are already in place. Raelene Vautrin

Raelene Vautrin

Rafael S. Figueroa — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rafael S. Figueroa Affiliation: Jun. 15, 2026 We are lifelong educators. We have been able to save but do not have vast wealth. Our ability to make sound financial decisions is critical to us. This rule change would punish us and benefit only the corporate insiders.

Sent from the Batcave com system

Ralph V Bistline The Motley Fools Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Ralph V Bistline I am not in favor of lessening company reporting requirements. I think it is important that companies continue to issue quarterly financial reports so investors can monitor their investments prudently. Thank you.

Ramona Gauna — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ramona Gauna Affiliation: Jun. 15, 2026 Keep the reporting quarterly so that I can manage me investments more accurately. I am retired and depend on this.

Sent from my iPhone

Ramona Heitmann — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ramona Heitmann Affiliation: Jun. 15, 2026 I think it is much better to have quarterly reporting. More data is always better. I and others can make better decisions about investments with quarterly rather than semiannually reporting.

Sent from my iPhone

Rand Eller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rand Eller Affiliation: Jun. 15, 2026 Quarterly reporting encourages more people to invest in stocks because it's more transparent - people can track their investments more closely and feel more in control. Change it to semi-annual and watch the market shrink as people pull out for alternative investments that offer better visibility.

Sent from my iPhone

Randall Haggard — Jun 15, 2026
Subject: S7-2026-15 From: Randall Haggard Affiliation: Jun. 15, 2026 Please maintain quarterly statements from finance companies. It makes it easier for us to keep track of our funds. Thank you.

Randall Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randall Williams Affiliation: Jun. 15, 2026 The public has a right to sound, audited and timely financial statements and reporting. Transparency when investing is baseline. We should require more, not less reporting. Quarterly reporting can bury fraud. No to this rule.

RANDI JENSEN — Jun 15, 2026
Subject: S7-2026-15 Comment From: RANDI JENSEN Affiliation: Jun. 15, 2026 Absolutely not! Another attempt to keep their thumbs on the American people and open the door to fraud.

Yahoo Mail: Search, Organize, Conquer

Randi Leifer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Randi Leifer Affiliation: Jun. 15, 2026 Randi Leifer, retired teacher, NY.
It's necessary! Leave it as is! This government ran on transparency and now wants to take it away. The only thing this does is fool the American people.

Sent from my iPhone

Randy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randy Affiliation: Jun. 15, 2026 I want to know what is happening with my investments.

Sent from my iPhone

Randy Anderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Randy Anderson Affiliation: Jun. 15, 2026 It is obvious that quarterly reporting works better than the suggested change which has already proven to be less effective for investors.
I believe the change should be rejected for sound reasons that cannot be ignored.
I say No to semi-annual reporting.
Thanks.

Sent from my iPhone

Randy Brown — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Randy Brown Affiliation: Jun. 15, 2026 I think quarterly reporting works fine. In addition communication is much easier now, with the internet and all. Plus with the computer power we have, earning are not a difficult report to generate.

Sent from my iPhone

Randy Morris — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randy Morris Affiliation: Jun. 15, 2026 This is the biggest joke ever.so SEC thanks for nothing you people are getting worse ever day.

Yahoo Mail: Search, Organize, Conquer

Randy Patterson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randy Patterson Affiliation: Jun. 15, 2026 There is no reason to change the reporting unless you are trying to steal my money. KEEP QUALITY REPORTING!

RP

Randy Roberts — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Randy Roberts Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please DONT leave regular investors in the dark. So To Speak

Randy Rousseau — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Randy Rousseau Affiliation: Jun. 15, 2026 You will doom American middle class I'm a 67 year old welder who would like to retire and not have to count on the government for support. The Healy administration needs to support the people they represent

Sent from my iPad

Randy Walker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randy Walker Affiliation: Jun. 15, 2026 Sure. Make it easier for businesses to rob the country blind. We need to remove the entire lot of you all and replace you with people who are FOR THE PEOPLE

Sent from my iPhone

Randy Ward — Jun 15, 2026
Subject: S7-2026-15 Comment From: Randy Ward Affiliation: Jun. 15, 2026 We need the Quarterly Report

Get Outlook for iOS

Ransom Hulett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ransom Hulett Affiliation: Jun. 15, 2026 Ransom Hulett, Analyst, and I don’t want my family to grow in a world robbed from them by corruption. Don’t delude yourself into thinking this deregulation will help our economy. It’s here for a reason, and it must stay.

Sent from my iPhone

Raul Quinones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Raul Quinones Affiliation: Jun. 15, 2026 Raul Quinones, Electrical Engineer; I am within two years for retirement, most of my assets are tied to the market on tax deferred accounts, the quarterly information is critical for me to make decisions on the most important sources for income.

Ray Glasgow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ray Glasgow Affiliation: Jun. 15, 2026 Taxes are reported and paid quarterly. Modern processing makes it so easy, entities should report monthly for even more diligent transparency, rather than provide opportunity for skullduggery. There is no reason to change reporting from quarterly to only twice a year. Such a change is inviting abuse of the purpose or reporting.
Ray Glasgow

Ray Hersey — Jun 15, 2026
Subject: S7-2026-15 From: Ray Hersey Affiliation: Jun. 15, 2026 We, as investors need transparency. Keep the reports quarterly, otherwise we're flying blind, and corporations are able to commit fraud, just like Enron. Stop this insanity, NOW. Do your job for investors, not corporations.

Do you want to crash the stock market more, than it already will, with all the AI stocks that will eventually blow up?
Teresa Hersey

Ray Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ray Johnson Affiliation: Jun. 15, 2026 This is again part and parcel of the most corrupt administration in U.S. history.
Doesn't quarterly reporting just make companies focus on the short term?
Wouldn't this make things easier for companies and help them stay public longer? You're actually going to let TRUMPSTEIN and his cronies run roughshod with no checks and balances? This is the American way. You're moron 3 yr olds who are sleeping and stealing through a term.

Ray's Bees & Honey
Ray Johnson
Beekeeper
C & txt : 856-419-1885
Email: RaysBees@icloud.com
Locations: Cherry Hill, Berlin, Cinnaminson, Evesham, Marlton, Southampton, Medford, Mt Holly, Blackwood, Vineland, Voorhees, Southern New Jersey,Columbus, Glassboro & Bordentown

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Ray Weekly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ray Weekly Affiliation: Jun. 15, 2026 Please keep the quarterly reports requirement for corporations, this is one of the few oversights left. Don't help the corruption!

Sent from my iPhone

Raye Harper — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Raye Harper Affiliation: Jun. 15, 2026 American public does not want Republiklan fascists handling our money

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Raylene Shaw — Jun 15, 2026
Subject: S7-2026-15 Comment From: Raylene Shaw Affiliation: Jun. 15, 2026 Raylene Shaw, former government worker!

Sent from my iPhone

Raymond Anderson — Jun 15, 2026
Subject: S7-2026-15 From: Raymond Anderson Affiliation: Jun. 15, 2026 Keep the reports quarterly so people know what's happening, that's the only way to do things right

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Raymond Devlin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Raymond Devlin Affiliation: Jun. 15, 2026 Quarterly!

Sent from my iPad

Raymond F Nolting Retiree — Jun 15, 2026
Subject: File No. S7-2026-15 From: Raymond F Nolting Reports need to be quarterly. Semi annual is not often enough for stockholders who have stake in the company. As a retiree, I depend on good information to protect my investments.

Raymond Gruenfeld — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Raymond Gruenfeld Affiliation: Jun. 15, 2026 Quarterly reporting must be retained so that the stockholders/owners of the company are allowed to see how management is performing.

Raymond Holder — Jun 15, 2026
Subject: S7-2026-15 From: Raymond Holder Affiliation: Jun. 15, 2026 Investors deserve truthful and timely reporting & accountability!!

Raymond Miller — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Raymond Miller Affiliation: Jun. 15, 2026 Please leave the system alone. We worked long and hard to save money for our retirement. There are already enough restrictions on how we can use our money so kindly stop salivating over what took us many years to build. My name is Raymond Miller and I am a retired machinist from Keene NH. Like many others I used the benefit of matching funds through my former employer to take responsibility for my retirement so I wouldn't have to fully rely upon a mismanaged social security system order to live out the rest of my years.

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rbathisnewtoy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: rbathisnewtoy Affiliation: Jun. 15, 2026 No why go backwords. Didn't work then won't work now. What do you say to monthly disclosure . To much like truthful info ... no 6 months to hide, just honest and up front.

Sent from my Galaxy

Rebecca Abrams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rebecca Abrams Affiliation: Jun. 15, 2026 My name is Rebecca Abrams. I am semi-retired and live in California. There is no reason to return to the 1955 standard. Technology makes compiling quarterly reports much easier than the labor intensive processes used 1955-1970. The only reason to stop making quarterly reports public every 3 months is to give companies longer windows of time to cover malfeasance.

Yahoo Mail: Search, Organize, Conquer

Rebecca Burgos — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Burgos Affiliation: Jun. 15, 2026 Keep the quarterly returns. Make corporations accountable.

Sent from my iPhone

Rebecca Crystal — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Crystal Affiliation: Jun. 15, 2026 Based in current events, we the people cannot wait 6 months to be told what companies are up to - keep reports quarterly.

Find joy in a moment...Blessed Be!

Rebecca Crystal, MSW, M.Div

Rebecca Davidson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Davidson Affiliation: Jun. 15, 2026 Sounds like, cheating, hiding, dishonesty…a way to dupe the public.
I am not in favor of this proposition.

Sent from my iPad

Rebecca DeShong — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Rebecca DeShong Affiliation: Jun. 15, 2026 from - Rebecca DeShong Richardson, TX. 75081 email beckybidstoo@gmail.com. Retired Healthcare admin. Do not do this!
I certainly think this is a strong "backwards" move. Why on Earth would we choose to repeat the bad result of the '50s? Do NOT try to save on administrative costs at the expense of your citizens.

Rebecca Fry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Fry Affiliation: Jun. 15, 2026 I'm a school bus driver. I have a small pension. I deserve to know how my money is being invested.

Rebecca Fry

Rebecca Jackson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rebecca Jackson Affiliation: Jun. 15, 2026 Rebecca Jackson, retired, Madison, IN.
There is no reason to change the reporting method. The earlier schedule did not show benefit.

Sent from my iPhone

Rebecca Jewell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Jewell Affiliation: Jun. 15, 2026 My name is Rebecca and I work at a public institution in Ohio as an immigration advisor. There’s a reason this rule was changed. It, historically, didn’t work, and it would be foolish to believe it will work now. This will turn investors in the public away. Why would we want to invest in US businesses in the stock market if we’re blind for 6 months? Don’t fix what isn’t broken!

Rebecca Malena Argenbright Product manager for a metal manufacturer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Rebecca Malena Argenbright Moving to semiannual reporting reduces transparency for individual investors. Businesses must be held accountable to provide thorough financials on a quarterly basis. Don’t gamble away my retirement.

Rebecca Neal — Jun 15, 2026
Subject: S7-2026-15 From: Rebecca Neal Affiliation: Jun. 15, 2026 Mandatory quarterly reporting requires upper level management to acknowledge awareness of what is happening in their organizations. It prevents people from claiming they didn't know. It allows everyone to make better informed investments. Semi-annual reporting was tried before, it DID NOT WORK.

Rebecca A Neal
Retired Federal Auditor

Rebecca Phoenix — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rebecca Phoenix Affiliation: Jun. 15, 2026 My name is Rebecca Phoenix and I am a recently retired Leadership development professional living in Missouri, the show-me state. History has already shown that the proposed twice yearly reporting has not worked. Strong leaders try new things, but also learn from history. Do not make the mistake of ditching quarterly reporting and putting the life savings of recent retirees such as me at risk.

Thank you.

Sent from my iPhone

Rebecca Restrepo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Restrepo Affiliation: Jun. 15, 2026 All financials must be out and transparent. Any companies that operate in the US and must abide my the rules that do not steal or harm the American public. Companies must open their books!! No Hiding for any amount of time that, that is THEFT!

Rebecca Schnur — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebecca Schnur Affiliation: Jun. 15, 2026 I am a retiree living off the income of my substantial investments. My financial advisors rely on quarterly reports to make informed decisions. Without these reports, they cannot move my money around to maximize my profits. Keep quarterly reports.

Rebecca Schnur
Islesboro, Maine

Rebecca Williams — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rebecca Williams Affiliation: Jun. 15, 2026 There is no way that the SEC should return to semi-annual reporting which would assure that ordinary investors would lose a third of their money. The only reason to do such a thing would be to further reck our economy. With an economy already on the brink due to lost jobs, out of control inflation, and an unnecessary war, America cannot survive another economic hit. We must continue quarterly reporting!

Sent from my iPhone

Rebekkah Carney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rebekkah Carney Affiliation: Jun. 15, 2026 Quarterly reporting is absolutely critical to investor decision-making and public knowledge, especially in today's corporatocracy.

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reggie staten — Jun 15, 2026
Subject: Comment on S7-2026-15 From: reggie staten Affiliation: Jun. 15, 2026 There needs to be complete transparency in disclosing how conpanies are doing. We shouldn’t lose our money that we’ve worked hard for and invested to try to have a comfortable, stable future. This only benefits corporations, who could falsify their earnings or losses in order to obtain our money and we’d be none the wiser until it’s too late

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Regina Addington — Jun 15, 2026
Subject: S7-2026-15 Comment From: Regina Addington Affiliation: Jun. 15, 2026 Public companies equal transparency. Where are my dollars going? Hiding encourages corruption.

Regina Hall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Regina Hall Affiliation: Jun. 15, 2026 All companies should be required to report earnings quarterly. Transparency is the key to less fraud

Sent from my iPhone

Regina Harris — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Regina Harris Affiliation: Jun. 15, 2026 Regina Harris Florida
Because this rule is optional, the market itself will act as the ultimate judge. If a highly complex company tries to switch to semiannual reporting and investors feel uncomfortable with the lack of transparency, those investors will sell the stock, driving up the company's cost of capital. Consequently, blue-chip companies with heavy institutional backing will likely stick to quarterly reporting because their investors demand it. Meanwhile, younger, high-growth, or specialized companies can use the semiannual option to lower their regulatory burdens, which could encourage more private companies to finally go public.

Jeannie Harris

Sent from my iPhone

Regina Stoll — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Regina Stoll Affiliation: Jun. 15, 2026 Please do not pass this rule. As a recent retiree, a devaluation which is predicted would devastate my financial security. The markets are the main thing going well in this economy. Please do message me with it.

Thank you,

Regina Stoll

Regina Wells — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Regina Wells Affiliation: Jun. 15, 2026 My comment is NO!

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rema tanner — Jun 15, 2026
Subject: S7-2026-15 From: rema tanner Affiliation: Jun. 15, 2026 The backbone of society is not the company or the elitists that run it. The backbone of society are the workers who sustain the machine for all.

We the People want ALL of the CEO fat cats who sit on their thrones & whip the backbone of society PROSECUTED for any & all wrong doings in the name of the company.

Every single C-Suite suit should be held accountable for the wrong doings of their organizations. They are not above the law!

Rema Tanner
remagine13@icloud.com

Rene C — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rene C Affiliation: Jun. 15, 2026 Absolutely keep quarterly reports!!!!!!!

René van Bronkhorst — Jun 15, 2026
Subject: Comment on S7-2026-15 From: René van Bronkhorst Affiliation: Jun. 15, 2026 Why change course now? We already learned from the past that quarterly reporting supports transparency and healthy growth. Please leave it that way. Rene van Bronkhorst, Retired, Oregon

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Renee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Affiliation: Jun. 15, 2026 Keep the reporting quarterly. This allows people who have invested to see how companies are doing and decide if they need to adjust their support before it is too late. There's no compelling reason to change except to potentially hurt investors.

Kisses from my iPhone

Renee Barker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Barker Affiliation: Jun. 15, 2026 The public and stockholders need to continue seeing financials quarterly in order to make sound and timely buying/selling/holding decisions. Why would we backpedal on this regulation? Surely it's not becoming a hardship with all of the new technology and AI. It makes no sense. Is somebody complaining about accountant fees, having to attest and be accountable?

Renee Barker

Sent from my iPad

Renee Dugan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Renee Dugan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This will hurt retail investors in three ways: First, it reduces transparency by cutting the frequency of detailed financial disclosures from four times per year to two, leaving individual investors with less timely information to evaluate company performance. Second, it may increase information advantages for institutional investors and insiders, who often have access to management meetings, industry data, and analyst resources that ordinary investors lack. Third, longer gaps between reports could lead to greater uncertainty and stock-price volatility, as significant business problems or deteriorating financial conditions may remain hidden for months before being disclosed, increasing the risk that retail investors make decisions based on outdated information.

RENEE LRMT — Jun 15, 2026
Subject: Keep it Quarterly From: RENEE LRMT Affiliation: Jun. 15, 2026 Transparency is key in making sure companies and the public are informed and companies are held accountable to the public, investors, and shareholders.

Renee Patrick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Patrick Affiliation: Jun. 15, 2026 We cannot allow public officials to hide their financials at any time. We need to know what kind of ability public officials have to manage the finances of the country and a piece of evidence to support this is their financials. Further it allows us to know whether they would abuse the public's trust. It is easy to become corrupt in American politics. Quarterly reporting allows us to know real time when that has happened.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

Sent from my iPad

Renee Patrick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Patrick Affiliation: Jun. 15, 2026 We cannot allow corporations to hide their financials at any time. We need stable and timely information to ensure companies have not become corrupt. Providing a longer window has not worked to improve things in other countries and this isn't an area where American exceptionalism applies.

Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.

Sent from my iPad

Renee Pettit — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Pettit Affiliation: Jun. 15, 2026 Keep make your quarterly statements! Your AI's will do it for you anyway so all you have to do is publish it!

Renee Valdez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Renee Valdez Affiliation: Jun. 15, 2026 What you want to allow companies to hide their books but are about fraud, waste and abuse?

This will give companies many ways to do something wrong. If we get audited by IRS they open every nook and cranny. Companies with clean books do not need this rule. They all should always be transparent.

Renee Valdez

Renelle Ulrich — Jun 15, 2026
Subject: S7-2026-15 From: Renelle Ulrich Affiliation: Jun. 15, 2026 PLEASE maintain laws and regulations designed to protect Americans by corporate abuse. Stop providing loopholes that hurt the working. Rich people and corporations already have enough and don't need to sucker punch the rest of us.
Signed: Renelle Ulrich, retired teacher from Chaska, Minnesota.

Get Outlook for Android

Reston Turns — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Reston Turns Affiliation: Jun. 15, 2026 DONT DO IT!!!!!!!!!!

Reuben Cuellar Turnaround planner & coordinator — Jun 15, 2026
Subject: File No. S7-2026-15 From: Reuben Cuellar The proposal on the table to allow companies to elect to reduce the number of public-company reporting four times a year to just two is wrong. I believe that will be a big mistake…as a stock holder we deserve better communication and transparency…

Rev. Terry Huxhold — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rev. Terry Huxhold Affiliation: Jun. 15, 2026 They should be required to report monthly. Management knows monthly. Investors should too. Do doing so leaves the doors open to much unethical conduct. Way too much of that already.

Rex Barker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rex Barker Affiliation: Jun. 15, 2026 This isnt fair for the small investor, that's it plain & simple.
Rex Barker
Retired but still investing
I'm old enough I cant return from a big loss in the market as are millions of others.

Rexanna Wright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rexanna Wright Affiliation: Jun. 15, 2026 To Whom it may concern,

This is outrageous! Nobody but. big business benefits from this!! This is an insult to my intelligence (& others!) to think we would allow this! Report quarterly! No changes. This proposal would essentially give permission for illegal activities to happen for 6 months without oversight. Please vote no!

Regards,
R. Wright

Rhonda ! — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rhonda ! Affiliation: Jun. 15, 2026 Rhonda Trejo, Retiree, Texas,
With any luck this will hit the greedy 2% - 50% harder than the rest of us. America was great until 47's operation 2025. He's divided the country & is forcing it down a horribly destructive path. No one in a right mind would want to return to days of yesteryear...undoing the great things that were accomplished and working for the overall good along the way.

me->rjt

Rhonda ! — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rhonda ! Affiliation: Jun. 15, 2026 Rhonda Trejo, retiree, Texas,
With any luck this will hit the greedy 2% - 50% harder than the rest of us. America was great until 47's operation 2025. He's divided the country & is forcing it down a horribly destructive path. No one in a right mind would want to return to days of yesteryear...undoing the great things that were accomplished and working for the overall good along the way.

Rhonda Fleming — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rhonda Fleming Affiliation: Jun. 15, 2026 No. Leave it as is!

Rhonda Ford — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Rhonda Ford Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission on Rule S7-2026-15:
This proposed SEC rule is not good for ANY investors, especially small retail investors like my family, friends, and myself. Please require quarterly reports of companies listed on any stock exchange. The reports are needed for vital decision-making.
Thank you, in advance, for acting in accordance with this request.

Rhonelda Lizarraga — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rhonelda Lizarraga Affiliation: Jun. 15, 2026 I am from California. Keep the reporting quarterly. It's historically proven to be for the investors (my) benefit.

Thank you.
R. Lizarraga

Sent from AT&T Yahoo Mail on Android

Richard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Affiliation: Jun. 15, 2026 Given the vast sums of money invested and needed for retirement, education, a first home etc — reporting should be more frequent rather than less. Plenty of technology exists to make report more efficient without tampering with the reporting cycles.

Sent from my iPhone

Richard — Jun 15, 2026
Subject: File No. S7-2026-15 From: Richard As an investor, I want more transparency, not less. Don’t let them issue reports only 2x per year, stay with 4x

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Richard Armor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Armor Affiliation: Jun. 15, 2026 Richard Armor. Retired. investors have a right, and need, to know exactly how the company they've invested in is doing. I, personally, think reporting should be monthly for a public company. Don't change your rules.

Richard Arnold — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Richard Arnold Affiliation: Jun. 15, 2026 I am a widow living

on a fixed income with a small amount of savings and some income from a small family farm business. Every little amount of income helps, including earnings on any savings and investments that I have. I am writing to request that you keep quarterly reports required for companies and institutions. This helps keep them accountable to the public and ensures that profits are maximized. So SEC for the benefit of all average Americans keep reports quarterly. Thank you. Polly Arnold, retired teacher and small family farm business owner, Hattiesburg, Mississippi

Sent from my iPhone

Richard Clowers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Clowers Affiliation: Jun. 15, 2026 No. Absolutely not

Sent from my T-Mobile 5G Device
Get Outlook for Android

Richard Coffey — Jun 15, 2026
Subject: File No. S7-2026-15 From: Richard Coffey I oppose less frequent reporting. It reduces transparency and oversight. Advances in AI will make reporting even easier so there is no need or advantage to less frequent reporting. Keep the four times a year.

Richard Creswell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Creswell Affiliation: Jun. 15, 2026 I am Richard Creswell , retired. The quarterly report is important to me because of pensions, mine and my wife's. Also a big enough corporation has the power to tank a vulnerable economy so
it is in the public interest to have reports every three months.

Yahoo Mail: Search, Organize, Conquer

Richard Cripps — Jun 15, 2026
Subject: S7-2026-15 Rule Proposal From: Richard Cripps Affiliation: Jun. 15, 2026 This is to register my objection to changing the reporting period from 3 months to 6 months. Rule S7-2026-15. As a person who relies on this information for a company's performance and financial stability on a daily basis, this information's timing and accuracy is crucial.

Richard Grein — Jun 15, 2026
Subject: File No. S7-2026-15 From: Richard Grein Not in favor of changing to semi-annual reporting.

Richard Griswold — Jun 15, 2026

Subject: S7-2026-15 Comment From: Richard Griswold Affiliation: Jun. 15, 2026 Please keep the reporting quarterly.

Richard Griswold
Kaneohe, HI

Richard Heiden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Heiden Affiliation: Jun. 15, 2026 Extending the reporting period is a horrible idea. If anything, it should be made shorter. I really resent that the SEC is even making us comment on this. This administration has just one bad proposal after another. At least with this one, public input is a required part of the process--until they (try to) ruin that too.
I have mutual funds, stocks, and IRAs in the stock market, and they need to have more transparency, not less.

Thank you for your consideration.

SIncerely yours,
RIchard Heiden

Richard Kirk Self — Jun 15, 2026
Subject: File No. S7-2026-15 From: Richard Kirk I support keeping reporting at 4 time per year.
Thank You, Richard Kirk

Richard Metts — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Metts Affiliation: Jun. 15, 2026 Richard Metts-Retired
Reports should be quarterly to help with transparency of corporations.

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Richard Miille — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Richard Miille Affiliation: Jun. 15, 2026 stop the changes to public reporting we pay the bills we have rights to choose and I say keep reporting as it is our you're next assignment might just be janitor s

Sent from my iPhone

Richard Minor — Jun 15, 2026
Subject: S7-2026-15 From: Richard Minor Affiliation: Jun. 15, 2026 Please retain quarterly reporting.

The Robber Barons have proven their inability to act honestly and responsibly. They grab for more at every opportunity. Do not give them 2 more opportunities per year

Rich Minor

Richard More — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard More Affiliation: Jun. 15, 2026 Richard More says no to quarterly reporting.

Richard Moreland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Moreland Affiliation: Jun. 15, 2026 Quarterly reporting is essential for transparency. Without quarterly reports, investors will be in the dark for 6 months. Much can happen in 6 moths, and this allows companies to hide.

Rick Moreland, MSN, RN-BC

Richard Palitzsch — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Richard Palitzsch Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Do not deviate from quarterly reporting. As investors it is the best way for us to stay informed as to the companies use of our money whereas we can also make wise choices that best serve ourselves and the direction we want to go.

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richard pasieka — Jun 15, 2026
Subject: Comment on S7-2026-15 From: richard pasieka Affiliation: Jun. 15, 2026 Please leave it the way it is. If its working dont try to fix it!I have worked all my life and now retired and any loss of income to me would devastating ! Mr. Pasieka state of Michigan
, Retired

Sent from AT&T Yahoo Mail on Android

Richard Schmeichel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Schmeichel Affiliation: Jun. 15, 2026 We need to keep Quarterly reporting for more frequent updates information.

Richard Schuster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Schuster Affiliation: Jun. 15, 2026 Please keep this accordingly as everyone needs to know on accordingly basis, not twice a year

Sent from my iPhone

Richard Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Smith Affiliation: Jun. 15, 2026 As aretired person I like to keep up with my finances and to keep as much of my resource as possible.
It would be detremental to my plan if the SEC goes forward with their plan.
Therefore I respectfully submit my objection to your plan.
Richard L Smith
Watertown, SD
605-520-2670
19smith52@gmail.com

Richard Spata-Merrill — Jun 15, 2026
Subject: S7-2026-15 Comment From: Richard Spata-Merrill Affiliation: Jun. 15, 2026 Keep quarterly reports.

Richard Zacher Individual investor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Richard Zacher This proposal to reduce reporting frequency would ultimately weaken transparency, reduce accountability, and disadvantage ordinary investors like me. Regular quarterly reports ensure that I, as an investor, receive important financial updates on a predictable schedule. Regular reporting promotes corporate accountability. Public companies benefit enormously from access to public capital markets. In return, they have an obligation to provide shareholders with meaningful information about their performance. Quarterly reporting allows me to evaluate whether management is delivering on its promises and whether a company's strategy is producing results. Quarterly reporting has played an important role in building my trust in investing in stocks. Reducing reporting frequency would provide less information to me as an investor. For this reason, I believe quarterly reporting should be preserved as an essential safeguard for transparency, fairness, and investor confidence.

Rick A — Jun 15, 2026
Subject: S7-2026-15 From: Rick A Affiliation: Jun. 15, 2026 We have been down this road before with Enron. KEEP THE QUARTERLY
REPORTS requirement in place!

Rick Braund — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Rick Braund Affiliation: Jun. 15, 2026 Keep it!! Don’t try to fix what isn’t broke!

Rick Burns — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rick Burns Affiliation: Jun. 15, 2026 My name is Richard L. Burns. I am 66 years old, on Medicare, and working part-time as a environmental engineering consultant. I have not drawn social security, yet; I am living off my investments, which includes IRAs, both traditional and Roth. These accounts are heavily invested in publicly traded companies, whose quarterly financial reports I monitor closely, making important changes to protect my life savings. I oppose SEC's plan to eliminate quarterly financial reports because this will severely impact my ability to manage my accounts, potentially leaving me, as well as many other senior citizens, with less money and an uncertain retirement.

Please do not change corporate filing requirements that would benefit few and harm many.

Richard L. Burns
6121 Winans Drive
Brighton, Michigan 48116
Cell: 248.505.8581
Email: rlburnsnth@gmail.com

Rick

Rick Lathrop — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rick Lathrop Affiliation: Jun. 15, 2026 My name is Richard Lathrop I’m a Respiratory Therapist and I live in Long Beach. Personally I prefer the quarterly reporting as it gives better insight into the health of the companies that we are investing in. Waiting longer to see what is going on with something that we are part owners in is short sighted and risky. Investors and analysts rely heavily on quarterly reports to make their decisions.

Regards,
Richard Lathrop

Sent from my iPhone

Rick P. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rick P. Affiliation: Jun. 15, 2026 I don't understand why you think quarterly reports need to go away. Just like a child, I like to know what is going on, as often as possible. I consistently seek out information, so to me this approach seems like you want to do even less. Maybe it's time the SEC has a shakeup.

Rick Thompson — Jun 15, 2026
Subject: S7-2026-15 From: Rick Thompson Affiliation: Jun. 15, 2026 Changes in business are moving forward, faster, and faster with ever increasing speed and complexity, as a result of new Technologies and communication tools. Mergers and acquisitions are happening faster; partnerships and new product introductions are happening more frequently; this is not the time to reduce oversight and increase the time span between SEC reporting requirements. We have seen through past experiences how business executives cannot be trusted with doing what is best for the community, their workers, or the public at large. Business leaders and entrepreneurs will always choose to focus on what brings the greatest financial return to their company and themselves. they are employees, shareholders, and the community in which they reside often suffer the results and are left with cleaning up the mess. Based on past experiences,Why would we ever trust business leaders to abide by the laws and do what is best for the greater good? Submitted by:
Richard Thompson,
Retired Program and Product Manager, Redmond, WA

Rick Umstattd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rick Umstattd Affiliation: Jun. 15, 2026 My name is Rick Umstattd and I am a software deployment engineer. Nearly all of my investments are in index funds, and I know from software deployment that increasing time between reports is always bad for those that depend on those reports. Increasing the time from quarterly reporting will be detrimental to those that purchase stocks. Don't do things that will be harmful to my investments. Thank you for your consideration.

-Rick

Ricky Schultz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ricky Schultz Affiliation: Jun. 15, 2026 This must be kept reported on at least a quarterly basis. Possibly more often. Keep them accountable.

Ricky Schultz
143 Lynnwood Dr
Bristol, VA 24201.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ridgely Francisco — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ridgely Francisco Affiliation: Jun. 15, 2026 Keep it the way it is… Quarterly reporting. We need to have complete transparency in the financial world and I do not want America to risk losing any percentage of their hard earned savings or investment in these tough times. If it ain't broke… Don't fix it.

Sent from Rid's iPhone

Rikki Hatara — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rikki Hatara Affiliation: Jun. 15, 2026 This action cannot be allowed. There is already too much rampant, unchecked, fraudulent insider trading going on. Start reining that in instead of encouraging it. Shame on you for even considering this.

Riley Vines — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Riley Vines Affiliation: Jun. 15, 2026 If you go through with these rule changes, you are not only a disgrace to yourselves but also to Americans as a whole. You already let insider trading by politicians and billionaires alike slide, isn't that enough for you? Do your f*cking job.

Rita — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rita Affiliation: Jun. 15, 2026 STOP with the insider trading. Quarterly reports is what is needed! Transparency!!!

Rita — Jun 15, 2026
Subject: Quarterly reports SEC From: Rita Affiliation: Jun. 15, 2026 Quarterly reports is what is needed! No more insider trading with our assets!

Rita Bolton — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rita Bolton Affiliation: Jun. 15, 2026 Keep it quartered

Name Rita Bolton

RITA GARDNER — Jun 15, 2026
Subject: S7-2026-15 Comment From: RITA GARDNER Affiliation: Jun. 15, 2026 WE, THE PEOPLE HAVE HAD ENOUGH! Do not change from quarerly reporting.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Rita Lynch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rita Lynch Affiliation: Jun. 15, 2026 To whom it May Concern: I don't think fewer reports served the investors. We can't be in the offices when decisions are made regarding our investments. The only way normal people can keep up at all in the current

fast moving financial works is regular and frequent reporting. Anything that takes that away will lead to FRAUD and open the door for illegal and unethical behavior. My government is there to protect and serve me not remove protections. Please maintain the current reporting requirements.

Rita J Lynch
Life is an escalator, you can move forward or back
You can not remain still

Rita Nickle — Jun 15, 2026
Subject: File No. S7-2026-15 From: Rita Nickle I do not want the reporting reduced to semi-annually. I think quarterly reporting is appropriate. The argument that it takes business a tremendous amount of time an costs a lot is ridiculous in this age of AI. In fact with AI being involved in every aspect of business operations I think it is even more important for businesses to report quarterly, so if things are going poorly it can be reported as quickly as possible.

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rita pittman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: rita pittman Affiliation: Jun. 15, 2026 Are you kidding? I check my bank account weekly! I want my investments reported quarterly. Keep QUARTERLY REPORTING!

Yahoo Mail: Search, Organize, Conquer

Rita Rabe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rita Rabe Affiliation: Jun. 15, 2026 Keep the quarterly reports. Please!

Sent from my iPhone

Ritchie Starkey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ritchie Starkey Affiliation: Jun. 15, 2026 I do NOT support Quarterly Reporting and the negative ramifications on US savings and retirement accounting. Should this horrible theft go through, against the will of the US population, there will never be another Republican voted into ANY public office again, EVER!

Yahoo Mail: Search, Organize, Conquer

Rob Klaproth — Jun 15, 2026
Subject: S7-2026-15 From: Rob Klaproth Affiliation: Jun. 15, 2026 We can not afford to go

backwards and reduce corporate transparency. Quarterly reporting is still a must!

Sent from my iPhone

Rob Kovacevic — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rob Kovacevic Affiliation: Jun. 15, 2026 I support the proposal. Reducing to twice yearly reporting allows companies more time to focus on their core mission and adjust their business, and less time trying to make the quarter look good. Ideally, more service, less financials. Having worked and consulted in multiple industries, I've thought for a long time that the quarterly financial schedule is too frequent to allow businesses to focus. Those claiming potential for fraud have not explained how waiting 3 months is okay but 6 will foster bad practices. And if there is a negative outcome, SEC can return to quarterly. This is an idea worthy of trying.

— Rob Kovacevic

Rob Mar — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rob Mar Affiliation: Jun. 15, 2026 Quarterly reporting should be kept in place, in order to keep a more transparent view of company financials. Transparency is of the utmost importance for both public and private investors. Smaller investors rely on accurate and regular, quarterly financial reporting when investing in a company.

Robert Martufi Jr
Operations Director

Sent from my iPhone

Rob Slamka None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Rob Slamka I think during this Administration we the public have gleefully allowed more than enough grift. Rules to prevent these potential abuses need to be expanded and enforced, not relaxed and ignored. No doubt the "option" will become the rule and lack of oversight will expand to maßsive abuse. In a world where "fraud" is being claimed everywhere, if seems evident that the do as we say crowd expects to create two sets of rules .. one for we and one for thee. Please resist the temptation to enable those who most certainly need to be overseen. Thank you.

Rob Wallace — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rob Wallace Affiliation: Jun. 15, 2026 Rob Wallace - former VP and Controller for Alliance Laundry Systems in Ripon Wisconsin. Changing to semi-annual reporting is a terrible idea.
I did quarterly filings for several companies for over 20 years. The electronic submission process is now very streamlined, but even when submitting quarterly, my accountants often had trouble remembering their own spreadsheet build-up approach. Waiting 6 months makes it that much harder to remember a process. In the proposed approach any spreadsheet build-up error won't be "fixed"

until the next filing and will affect 12 months of reporting.
There is always pressure to have the best quarterly results, with some level of thinking that we will figure out how to continue the performance trend later. There's too much opportunity to jack up the six months sales results with heavy promotions, or low advertising and marketing expenses. The current results look great and the stock price will most likely improve. When the next six months don't continue that trend or the sales decrease and expenses go back up, the stock price most likely will be negatively affected. That is technically not stock price manipulation - but the resulting whipsaw can certainly help management bonuses and hide other issues. I personally have encountered the pressure from the CEO to enhance results.
Finally, where's the reason for this change? And maybe ask why quarterly reporting was implemented in the first place.

Rob White — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rob White Affiliation: Jun. 15, 2026 Great

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rob.king — Jun 15, 2026
Subject: Comment on S7-2026-15 From: rob.king Affiliation: Jun. 15, 2026 Less reporting means more manipulation. Need to stop stock buy backs and need to stop Blackrock, vanguard, and state street from owning almost everything. This is wrong and eliminates competition.

Sent from my Galaxy

Robert Asselin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Asselin Affiliation: Jun. 15, 2026 Leave it as is. No reason to change this except to screw folks over

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Robert B Keim — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Robert B Keim Affiliation: Jun. 15, 2026 Please keep reporting Quarterly. Do NOT go to semi-annual practices

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Robert Baum — Jun 15, 2026
Subject: S7-2026-15 From: Robert Baum Affiliation: Jun. 15, 2026 Between Citizens United and this CEO Get Out of Jail Free Card, our democracy stands on two amputated legs. Enough already!

Robert in College Park, MD

Robert Belk — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Belk Affiliation: Jun. 15, 2026 Changing the reporting on SEC rules is illegal and should remain so It is unfair that only insiders know the truth All investors should receive the reports quarterly Also block any congressional member from investing while in office There should be no advantage for politicians to receive inside information Keep it public

Sent from my iPhone

Robert Caudwell — Jun 15, 2026
Subject: File No. S7-2026-15 From: Robert Caudwell Less transparency doesn't eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

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robert conlon — Jun 15, 2026
Subject: Comment on S7-2026-15 From: robert conlon Affiliation: Jun. 15, 2026 It sounds like another money grab leave it alone!!!

Robert Deneau — Jun 15, 2026
Subject: S7-2026-15 From: Robert Deneau Affiliation: Jun. 15, 2026 Corporate corruption is a menace to our society. CEOs must be held accountable for their organization's financial reporting. It is critical that the current quarterly reporting system and penalties are maintained.

Robert Deneau
Retired
1068 Walloon Way
Lake Orion MI 48360

Sent from my iPad

Robert Foltz-Morrison — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Foltz-Morrison Affiliation: Jun. 15, 2026 As an owner of publicly traded stocks, quarterly reports are an important indicator to me of how these are doing in relation to real world events. I do not want SEC to change to every six month reporting. Events, like a war or tariffs or pandemic can have immediate impact in some sectors and help me as an investor and those companies in which I am invested respond in a timely and responsible manner. We already as a nation are going through rapid changes in government policies and non-disclosure. Leave this alone. We need quarterly reporting. R.C. Morrison

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Robert Hall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Hall Affiliation: Jun. 15, 2026 Please don't FA, finding out could be more than we can afford.

Robert Hamilton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Hamilton Affiliation: Jun. 15, 2026 NO THEY SHOULD NEVER BE ALLOWED TO HIDE THIS INFORMATION FROM PUBLIC VIEW!!!!! THANK YOU MR ROBERT HAMILTON.

Robert Hartzheim — Jun 15, 2026
Subject: S7-2026-15 From: Robert Hartzheim Affiliation: Jun. 15, 2026 Do not do this. We must protect the the integrity of the reporting.

Sent from my iPhone Bob

Robert Hill — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Robert Hill Affiliation: Jun. 15, 2026 It has to remain quarterly and not revert back to the semi 1955 method.
Allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Robert Joyce None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Robert Joyce I don't support the idea of limiting the amount of information the public receives about business performance.

Robert Kolesnik — Jun 15, 2026
Subject: S7-2026-15 From: Robert Kolesnik Affiliation: Jun. 15, 2026 Maintain quarterly reporting and maintain honesty. Thank you for your consideration.

Robert Kolesnik, MD. Physician and surgeon. Upland, California.

Sent from my iPhone

ROBERT LEMBO — Jun 15, 2026
Subject: S7-2026-15 Comment From: ROBERT LEMBO Affiliation: Jun. 15, 2026 This is how ENRON was allowed to happen, keep requiring corporations to file quarterly reports. The public has a right to know.

Sent from my iPad

Robert Morton — Jun 15, 2026
Subject: File No. S7-2026-15 From: Robert Morton There is so much insider trading now that it is tough to be an individual investor. This would likely be disastrous for people making less than a million every year. Quarterly is the only safe guard we have and even that is too long. Companies can easily report real time sales figures at this point.

Robert Poland — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Poland Affiliation: Jun. 15, 2026 All investors should have access to the same info “insiders” do.

Sent from my iPhone

Robert Reilly — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Reilly Affiliation: Jun. 15, 2026 This is not fair , the company can legally rob its small investors. This has been a problem in the past and this makes it easier to hide from people like me . I also do not like congressional representatives to be abled to trade stocks if they have been part of any ruling on an industry , company or local business law .

Robert G Reilly

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ROBERT S MILL — Jun 15, 2026
Subject: Public Comment on Quarterly Reports From: ROBERT S MILL Affiliation: Jun. 15, 2026 You need to keep the quarterly report. The report is important to me because it is one of the last independent economic indicators left. My name is Robert Mill. I am a retired Federal employee. My income is fixed with a small income from a retirement job. As I have to be careful with my money I need all the economic information I can get. Please keep the report timing as is. If anything, it should be monthly. Thank you.

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robert simon — Jun 15, 2026
Subject: S7-2026-15 Comment From: robert simon Affiliation: Jun. 15, 2026 Whether public companies report quarterly or semiannually, insiders should be prohibited from trading until after the public filing of reports and only for 45 days after the reports are filed.

Sent from my iPhone

Robert Thomson None — Jun 15, 2026
Subject: File No. S7-2026-15 From: Robert Thomson Please keep us informed with relevant and regular updates from the companies that I invest in. I would like to keep getting timely reporting ie, at least quarterly. I feel that with current abilities in AI that this would become easier.

Robert Wellemeyer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Wellemeyer Affiliation: Jun. 15, 2026 Dropping Quarterly reporting seems to be going backward. Our nation is gearing up for AI. Now is the time to use AI.

Robert Wiegers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robert Wiegers Affiliation: Jun. 15, 2026 I believe quarterly reporting is beneficial to the stockholders. Continue to require quarterly reporting.

Robert Wiegers
Georgetown KY 40324
Phone: 502-352-8857

Robert Wilson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Robert Wilson Affiliation: Jun. 15, 2026 Please continue quarterly earning reports. This way us regular investors can watch the company and decide to invest or not.

Sent from my iPhone

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roberta harper-McIntosh — Jun 15, 2026
Subject: S7-2026-15 From: roberta harper-McIntosh Affiliation: Jun. 15, 2026 Stop it.

Yahoo Mail: Search, Organize, Conquer

Roberta Martin — Jun 15, 2026
Subject: S7-2026-15 From: Roberta Martin Affiliation: Jun. 15, 2026 Dear SEC, Seriously? CEO's need to earn their Billions / Trillions.
We are all held accountable, except for those at the top? Quarterly reporting is important and reducing it to twice a year stinks.
Roberta Martin
Sr. Designer
California

Roberta Mccormick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roberta Mccormick Affiliation: Jun. 15, 2026 Quarterly reporting is essential keep companies accountable. Anything less is opening the door for dishonesty to prevail.

Roberta McCormick
Block Island, RI

Sent from my iPhone

Roberta Wall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roberta Wall Affiliation: Jun. 15, 2026 Absolutely not! You should have the same rules as the consumer.

Robin Bressler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Bressler Affiliation: Jun. 15, 2026 If anyone else tried this they would be in jail! If corporations are people then the same laws should apply to them like everyone else!

Robin Caracino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Robin Caracino Affiliation: Jun. 15, 2026 Do not allow the SEC to go back to semi-annual reporting, without better oversight we could all lose our savings. Please protect us by saying no to this!

Robin How — Jun 15, 2026
Subject: S7-2026-15 From: Robin How Affiliation: Jun. 15, 2026 Millions of Americans rely on investments for supplemental or retirement income. In the past, nefarious dealings resulted in millions of citizens losing investment and retirement funds.
Companies want public investments and the public who makes those investments should be able to with the knowledge that their money is being invested honestly and transparently. Cutting back the quarterly signatures opens the door to a lack of trust and fear that the hard earned money people have invested is once again being siphoned into the pocket of unscrupulous businessman. The quarterly signatures were implemented to restore investor confidence. In a time when corruption seems to be growing, the desired change by the SEC reeks of it also. The implemented rules should stand and the SEC should not be allowed to make any changes to it.
Robin How
32 year veteran educator Castro Valley, California

Robin Howell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Howell Affiliation: Jun. 15, 2026 To the SEC:

Companies need to be accountable to their shareholders, quarterly reports are the foundation of this. Investing in the stock market will be less transparent and trustworthy without quarterly reports. Our economy relies on this system. Quarterly reports must remain the standard.

Sincerely,
Robin Howell,

Sent from my iPhone

Robin Keim — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Keim Affiliation: Jun. 15, 2026 This is a bad idea I do not approve

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Robin Mallery — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Mallery Affiliation: Jun. 15, 2026 We, the citizens of the United States, must have accountability for our financial investments. Quarterly reporting is the bare minimum, I implore you NOT TO DECREASE the reporting to every 6 months.

Sincerely,

Robin Mallery
Evansville, IN 47715

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robin malone — Jun 15, 2026
Subject: S7-2026-15 Comment From: robin malone Affiliation: Jun. 15, 2026 No thank you. We demand full disclosure on all elements of Wall Street financials and transactions.

Citizens of the US are subjected to surveillance and our democracy is threatened every day. Wall Street must be subjected to the same standard.

In the end, God will judge each player on Wall Street harshly. Luke 12:48.

Sent from my iPhone

Robin Munroe — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Robin Munroe Affiliation: Jun. 15, 2026 This is an attempt to throw us back to the 70's when the Wild West dictated to our before SEC ruled quarterly statements. Endorsed by annoinated cronies of those who benefit with the ignorance of the public trading. I smell a rat....

Robin Pierce — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Pierce Affiliation: Jun. 15, 2026 The bigger the company, the more frequently they should have to report. Quarterly reporting is a minimal amount of time. Big companies should report monthly.

Robin Pierce

The Silent Network
AccessNetwork.TV
210-380-6460

Robin Redden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Redden Affiliation: Jun. 15, 2026 The American people did not vote to have our government give way to much to their wealthy buddies!
These people don't deserve to hide their numbers from the American people

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Robin Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Smith Affiliation: Jun. 15, 2026 Quarterly reports should remain!

Sent from my iPhone

Robin Weaver — Jun 15, 2026
Subject: S7-2026-15 From: Robin Weaver Affiliation: Jun. 15, 2026 We have enough fraud so every quarter is too be followed to keep them honest hopefully.

Sent from my iPhone

Robin Willhoite — Jun 15, 2026
Subject: S7-2026-15 Comment From: Robin Willhoite Affiliation: Jun. 15, 2026 This is Robin, I am a self-employed forester, and I have worked very hard saving and investing for my own retirement. I urge you to keep the current quarterly reporting rules. Thank you for your time.

Robin Winkels — Jun 15, 2026
Subject: S7-2026-15 From: Robin Winkels Affiliation: Jun. 15, 2026 You are suggesting the removal of a system that is keeping companies honest without giving the American people good justification for this change. Stop protecting the ultra wealthy!

How many ordinary Americans lost their pensions due to corporate misreporting and fraud. If there is

no fiscal misrepresentation in the reports the CEO should have no problem putting their name to it. Keep the quarterly reporting, protect ordinary, hard working Americans and their savings.

Robin Winkels, sports coach, Highlands Ranch, CO

Robyn King — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Robyn King Affiliation: Jun. 15, 2026 Six months is too long. As an accountant, it takes longer to find & fix errors. Quarterly is better.

Sent from my iPhone

Thank you,
Robyn King

Rod & Sallie Neely — Jun 15, 2026
Subject: S7-2026-15 From: Rod & Sallie Neely Affiliation: Jun. 15, 2026 The purpose of the SEC is to protect investors. The proposed rule change requiring fewer signatures seems to put investors at more risk of being lied to and thereby suffering loss. Do not water down the rules that protect the investors you're there to protect.

Rodney Neely

Rod Parker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rod Parker Affiliation: Jun. 15, 2026 Recent events only magnify the volatility of our markets. A smart approach would have us pivoting on a more frequent basis rather than only twice a year. Let's use information to make the most of markets. Reverting will hurt us.

Sent from my iPhone

Rodger Lentz — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Rodger Lentz Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I read recently that you are considering a change to reporting requirements to allow companies to opt out of quarterly reporting. Our markets are built on transparency which builds trust. Why are we considering this now? Our system is not broken, it's actually the best in the world. Therefore we should simply leave it alone. I want to trust my investments and the companies they support.

Rodger Viger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rodger Viger Affiliation: Jun. 15, 2026 Accountability always

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Rofalchek — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rofalchek Affiliation: Jun. 15, 2026 Rosalie Falchek, retired teacher. I rely on my investments to survive, because god knows I can’t rely on social security. Don’t let them make it harder for me to understand where companies actually stand financially.

Sent from my iPad

Roger Aston — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roger Aston Affiliation: Jun. 15, 2026 You must keep this status quo

Sent from my iPhone

Roger Sheppard — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roger Sheppard Affiliation: Jun. 15, 2026 My name is Roger Sheppard. I am retired after a 40+ year career in the media, of which the last 17 years were as VP/GM of an NBC affiliate. I am an investor and I believe public corporations should be more transparent -- not less. That's why I am in favor of quarterly reporting and oppose any move to allow companies to report their earnings, losses, expenses, etc., less frequently.

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roger thorn — Jun 15, 2026
Subject: S7-2026-15 From: roger thorn Affiliation: Jun. 15, 2026 Reporting needs to be monthly. We have the capabilities.

Yahoo Mail: Search, Organize, Conquer

Roger Walker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roger Walker Affiliation: Jun. 15, 2026 Regarding proposed rule change S7-2026-15, I am aghast that such a change is even being considered! It is an affront to every individual investor, such as myself. I am a retired healthcare administrator and have a self-directed retirement portfolio. As I depend on these equities for my very existence, I monitor company performance and management performance daily. Semi-annual reporting shifts an undue risk to the citizens while benefiting a select few. The SEC exists to monitor legal compliance of businesses, large and small, to protect the American public. This rule proposes to remove much of that protection. I urge the SEC to reconsider and withdraw this terrible proposal.

Roger Walker

Romeo Montalvo — Jun 15, 2026

Subject: S7-2026-15 Comment From: Romeo Montalvo Affiliation: Jun. 15, 2026 Allow for transparency for all. Protect retail investors not just insiders or early investors.

Ron & Laurie Ropson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ron & Laurie Ropson Affiliation: Jun. 15, 2026 Corporations owe me the public who invests in them and have a right to know, accountability quarterly not semi-annually period, end of story.

Laurie Ropson
Green Bay, Wi

Ron Burig — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ron Burig Affiliation: Jun. 15, 2026 Keep the reporting the way it is currently. May make it easier on companies but will hurt the little guy trying to provide for the future.

Ron Collins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ron Collins Affiliation: Jun. 15, 2026 Ron Collins, retired cost analyst P&G, SC. The reason we record history is to ensure we don't make the same mistakes as in the past. If it ain't broke, don't try to fix it!

Ron

Ron Denney — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ron Denney Affiliation: Jun. 15, 2026 It needs to stay the way it is . Quarterly earnings.

Ron Hedgepeth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ron Hedgepeth Affiliation: Jun. 15, 2026 Ron Hedgepeth - sanman. Newyork . We all save. Sacrifice for many years and want to keep abrest or what out funds are doing. We would rather have monthly watch over our investments . By annual keeps us in the dark 6 months out of the year at point we blind please keep us in our present status.

Get Outlook for Android

Ron Scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ron Scott Affiliation: Jun. 15, 2026 Everyone has a sacred

right to know about the information that pertains to them. Whatever that may be. The people in charge of that information are accountable for it

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Ron Scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ron Scott Affiliation: Jun. 15, 2026 Quit being a bunch of slimy thieves! Cooking the books is theft."We the people"are always the one left holding the bag for your corruption!

Rona — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rona Affiliation: Jun. 15, 2026 I firmly believe that quarterly reporting is better for the economy! Please don’t switch to biannual reporting.

Rona Shamoon

Ronak McFadden — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ronak McFadden Affiliation: Jun. 15, 2026 Ronak McFadden, Illinois. We need to be able to see at least quarterly reporting, but not more. My life savings is at stake.

Thank you.

Ronald Aderholdt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronald Aderholdt Affiliation: Jun. 15, 2026 Quarterly reporting is the *least* we can do to limit insider trading and market manipulation. Keep it in place.

Ron Aderholdt

Ronald Berry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronald Berry Affiliation: Jun. 15, 2026 Ronald Berry
Yes, quarterly reports are of great value—do not move to semi-annual reports.

Sent from my iPhone
Typos excepted

Ronald Harmon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronald Harmon Affiliation: Jun. 15, 2026 Continue with quarterly reporting

Sent from my iPhone

Ronald Shellenberger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronald Shellenberger Affiliation: Jun. 15, 2026 Do not allow corporations to hide poor performance in longer reporting periods!
Ron Shellenberger, Semi-Retired

Sent from my iPhone

Ronnie Manley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronnie Manley Affiliation: Jun. 15, 2026 Retired and enough corruption in Government leave quarterly reporting alone! Seniors have a right to know what they are getting from Companies

Sent from my iPhone

Ronny Sanders — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ronny Sanders Affiliation: Jun. 15, 2026 We need it to be left alone. I personally think it should be reported monthly. Wall Street hides enough from retail investors.

Rory Brennan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rory Brennan Affiliation: Jun. 15, 2026 John Brennan - retired. Quaterly reporting is vital for the indivudual retired person like me to manage my investments. Please don’t change the quarterly requirement.

Rosa Chaidez — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Rosa Chaidez Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As it is, not everyone is fortunate enough to even be able to invest in the security of their future, and we already deal with blatant insider trading and corruption at the highest levels in government, but now also this?? This SEC proposal is extreme corruption in itself!? It is blatantly wrong and unfair for investors, end point. We shouldn't have to be justifying this.

Rosalinda Hernandez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rosalinda Hernandez Affiliation: Jun. 15, 2026 I absolutely disagree with allowing any corporations to do this. It opens the door to extreme market manipulation and fraud. I refuse to accept that you would even consider allowing those managing our money to engage in ever riskier behaviors with the money that belongs to the American people!!!! DEREGULATION DOES NOT ****ING WORK!!!!!

Sent from my iPhone

Rosalinda Hernandez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rosalinda Hernandez Affiliation: Jun. 15, 2026 I absolutely disagree with allowing any corporations to do this. It opens the door to extreme market manipulation and outright fraud. I refuse to accept that you would even consider allowing those managing our money to engage in ever riskier behaviors with the money that belongs to the American people; that is exactly where this leads!!!! DEREGULATION DOES NOT ****ING WORK!!!!!

Sent from my iPhone

Rosanne Noble — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosanne Noble Affiliation: Jun. 15, 2026 If this change takes place it will as history has proven hurt investors & more importantly the economy. We already have extremely high inflation this will only add to situation. Those living on limited funds could be forced into poverty. Our economy could fail even more. I personally will withdraw all funds . Transparency is a must.

Sent from my iPhone

Rose Dore — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rose Dore Affiliation: Jun. 15, 2026 Rose Dore-Graczyk, Portfolio owner, I am retired and need to watch my money carefully. Quarterly provides me with timely information letting me adjust my money accordingly. 6 months is too long to wait for this critical information.
Rose Dore

Rose Hillis — Jun 15, 2026
Subject: S7-2026-15 From: Rose Hillis Affiliation: Jun. 15, 2026 Dear SEC,
I oppose the SEC proposal because it prevents investors like me from accessing information about companies; lets companies hide behind closed doors; and allows fraud to fester.

Sincerely,
Rose Hillis
vendettisworld85@gmail.com
864-590-6954

Rose Lige — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rose Lige Affiliation: Jun. 15, 2026 Please make the frequency monthly instead of quarterly. Transparency is crucial for building trust with the individuals who support your company. Without it, we may choose not to invest, and your resources may

dwindle. Isn't it already unfair that a citizen earning $32,000 annually pays more taxes than a trillionaire immigrant?

Yahoo Mail: Search, Organize, Conquer

Rose R — Jun 15, 2026
Subject: S7-2026-15 From: Rose R Affiliation: Jun. 15, 2026 Just because they sign it doesn't mean they know what it says most CEOs don't, numerous CFO's have fooled CEOs in the past as well as the board of directors, keep it at quarterly and require audits all four quarters

Have a wonderful day,

Rose M Railey
813-956-8878

Rose R — Jun 15, 2026
Subject: S7-2026-15 From: Rose R Affiliation: Jun. 15, 2026 Just because they sign it doesn't mean they know what it says most CEOs don't cFO is a full CEOs in the past as well as board of directors keep it at 4:00 and require audits all four quarters

Have a wonderful day,

Rose M Railey
813-956-8878

Rose Taube — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rose Taube Affiliation: Jun. 15, 2026 Absolutely wrong! That will open up alot of trouble and you should know that! Can't believe anyone would go for that. Yous must want alot of trouble. Fraud will be worse . People will lie more. No one will be able to predict there future!

Rose Wallace — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rose Wallace Affiliation: Jun. 15, 2026 Please keep the reporting as it is currently being provided.

Thank you.

Roseann Duchon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roseann Duchon Affiliation: Jun. 15, 2026 I find it absolutely ridiculous that the person who has made the investment is somehow going to be kept in the dark for ANY length of time. Many investors want to keep DAILY TRACK as to how the businesses they OWN SHARES IN are doing. In today's volatile and often erratic financial climate because of the behaviors and decisions being made by this administration in favor of the billionaire class, the average American investor MUST have TOTAL TRANSPARENCY.

Roseann Duchon,
Former Registered Representative

Sent from my iPhone

Roseann Heyl — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roseann Heyl Affiliation: Jun. 15, 2026 As an investor, I have a right to to know as much info as possible to make wise financial decisions. I want and need quarterly reports.

Rosemarie Pine — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosemarie Pine Affiliation: Jun. 15, 2026 While government employees have access to inside information and trade on it, the rest of us are trying hard to hang onto the smaller profits of our investments. Obviously, more information helps to make better investment decisions. Please keep quarterly reports. We all want to be prosperous too. We are at point where transparency is very important and critical in making decisions. If anything, weekly reports would be the best. It bears the question, what are you trying to hide and why? Let's all more forward and prosper together.

Rosemary — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosemary Affiliation: Jun. 15, 2026 SEC is suddenly going to make changes that will benefit the financial institutions! How is that good for the people who put their trust in thise institutions that their money is safe. So, do we also need to start stuffing our mattresses instead!

Rosemary Beauvais — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rosemary Beauvais Affiliation: Jun. 15, 2026 I am a retired investor. I oppose this rule change. I think it will be a disadvantage to me as less timely information will impact my choices. I do not think the benefits of slightly less reporting or worth the risk to our country's growth and the continued security for our citizens. Thank you.

Sent from my iPad

Rosemary Brabec — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosemary Brabec Affiliation: Jun. 15, 2026 Rosemary Brabec, retiree, in Braham MN. My husband and I worked for small companies that usually didn't provide any pension or matching for retirement accounts. We scrimped and saved during our working years and made investments in mutual funds that have put us in a good financial position inspite of having earned incomes well below the national average. It would be a real slap in the face for companies to be able to move away from quarterly reporting which has been shown in the past to result in lower returns for investors. Do not allow this to happen!

Rosemary Bruce — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rosemary Bruce Affiliation: Jun. 15, 2026 In this digital age there is no reason to delay reporting. And, with the growing discovery of fraud and dishonesty this will only give more opportunity to hide activities. In addition, this has been tried before and was

proven to not be beneficial for the smaller investors. No reason to do this.

Rosemary Ciotoli — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosemary Ciotoli Affiliation: Jun. 15, 2026 In an age of instant information, I expect to see at least quarterly reports. This is not an unreasonable request. Transparency is more important now than ever. I don't understand the reasoning behind the proposed change. Please reconsider and do what is the right thing to do.
Thank you for your consideration.

Rosemary Ciotoli
356 Knight Rd
Vestal NY 13850

rciotoli@gmail.com
(607) 765-6567

Rosemary Oberste Bergeron — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Rosemary Oberste Bergeron Affiliation: Jun. 15, 2026 If this helps small businesses, I'm all for it. We meed to support America's bussines and not foreign companies that are from places like China (that wants to kill us!) but appear to be American because they ship their goods to some middle American warehouse and then when you order it appears you are ordering from an American company. Tumu is a good example. China company that basically has " slave labor", but ships to Kansas or some MidAmerican state so it appears you were buying an American. .Foreign goods are usually less expensive, but cheaply made! Sorry , I got off the subject of Quarterly reporting. But from what I have read, I am FOR QUARTERLY REPORTING.

Rosemary Sova — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rosemary Sova Affiliation: Jun. 15, 2026 Nope nope nope! We need more transparency, not less. Quarterly reporting, signed. Dont change this. It benefits thr big i estir. Shafts tbe small.
Rose M. SOVA

Ross Jennings — Jun 15, 2026
Subject: S7-2026-15 From: Ross Jennings Affiliation: Jun. 15, 2026 If the CEO isn't comfortable signing the document than there is an issue with it's credibility and they should he held accountable. Do not amend the current law! .

Sent from my iPhone

Ross Kennedy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ross Kennedy Affiliation: Jun. 15, 2026 I thought this country was FOR the people.. when did it become for the corporations? WE THE PEOPLE deserve to know

what's going on. Giving these companies more opportunity to be secretive is wrong and VERY unAmerican since it prioritizes companies over the people of this country. Do not allow them to report less often than they currently do now.

Ross Kennedy
Louisiana

Ross Nightingale — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ross Nightingale Affiliation: Jun. 15, 2026 Enough loopholes in the system as it is

Sent from my iPhone

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roxanne england — Jun 15, 2026
Subject: S7-2026-15 Comment From: roxanne england Affiliation: Jun. 15, 2026 Stop looking for ways to keep information out of the hands of Americans! I understand this has been a tedious, time-consuming function for a very long time, but now with A.I., there is enough technology to simplify and streamline the time commitment and labor intensity.

Roxanne Piotrowski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Roxanne Piotrowski Affiliation: Jun. 15, 2026 Please do not allow quarterly reporting. The savings each company accrues from this switch would not be passed on to the consumer, and it is just the nature of the beast (because humans make the decisions), that greed and corruption would follow because any advantages are always taken. I invest for my retirement, and need any transparency available to me to make decisions about my future investments.
Roxanne Piotrowski, a homemaker and fiscally responsible citizen.

Sent from my iPhone

Roxi Augustine — Jun 15, 2026
Subject: S7-2026-15 From: Roxi Augustine Affiliation: Jun. 15, 2026 As a retired, senior citizen I well remember the Enron mess and fallout. What good would this twice yearly reporting do for the average investor? Quarterly reporting with accountability has worked very well since the Enron scandal. What specifically has changed? If it's not broken, why change it? I personally appreciate and welcome the accountability provided by quarterly reporting. Perhaps we could change to monthly reporting for even better accountability!
Roxanna Augustine, RN, IBCLC, CCE, Retired
California

Roy Julian — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Roy Julian Affiliation: Jun. 15, 2026 I’d rather have quarterly reports. Each six term would give corps too much time to twist their results.

Sent from my iPad

Roy O'Neal — Jun 15, 2026
Subject: S7-2026-15 From: Roy O'Neal Affiliation: Jun. 15, 2026 To whom it may concern,

Accountability and transparency should increase, not fall from current standards.

I can't overstate my dispapproval of such a notion.

Best Regards,

Roy

Roy Van Brunt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Roy Van Brunt Affiliation: Jun. 15, 2026 Change the timing to every four months. Quarterly is too frequent and semiannual is too long

Sent from my iPhone

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rsnorth — Jun 15, 2026
Subject: S7-2026-15 Comment From: rsnorth Affiliation: Jun. 15, 2026 If things are hidden fraud occurrs.

Do not cut current requirements

Sent from my Galaxy

Ruben de Semprun — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ruben de Semprun Affiliation: Jun. 15, 2026 Dear SEC,

Quarterly reports are essential to the small investor, We don't want another Enron.

Regards,

Ruben de Semprun

Russ Boyd — Jun 15, 2026
Subject: S7-2026-15 From: Russ Boyd Affiliation: Jun. 15, 2026 Less reporting is more chance for corruption, and reduces transparency which also raises suspicion.

Sent from my iPhone

Russell Lentz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Russell Lentz Affiliation: Jun. 15, 2026 Russell F Lentz, CPA - we need the quarterly reporting to have more timely correct information on which to base our investing decisions!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

RUSSELL O WOMACK — Jun 15, 2026
Subject: Comment on S7-2026-15 From: RUSSELL O WOMACK Affiliation: Jun. 15, 2026 No to semi-annual reporting. Russell Womack, retired.

Sent from AT&T Yahoo Mail on Android

Russell Tepper Financial Advisor- One America — Jun 15, 2026
Subject: File No. S7-2026-15 From: Russell Tepper It is absolutely imperative that corporate disclosures be kept at a quarterly basis! Extending it hides information from consumers and investors and prevents the market from reacting to current trends and events!

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rustce — Jun 15, 2026
Subject: S7-2026-15 Comment From: rustce Affiliation: Jun. 15, 2026 I reject the proposal of bi-annual reporting. Government (Regulation) is the Conscience of Capitalism, which holds a system - based only on profits- responsible to its human citizens and to the stability the society. Quarterly reporting must continue. Certainly we have learned our lessons : “Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent

fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?”
Catherine Malavarca
Long Valley, NJ
(Wisconsin Native)

Sent from my iPhone

Rusty Blackston — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rusty Blackston Affiliation: Jun. 15, 2026 I strongly urge you to keep the reporting on a quarterly basis. A six month stretch does not give the investor information needed for firm financial decision.

Sent from my iPhone

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rusty hamilton — Jun 15, 2026
Subject: S7-2026-15 From: rusty hamilton Affiliation: Jun. 15, 2026 Carl J (Rusty) Hamilton, retired educator,Independent Crop adjuster. I want MORE, not less, accountability in my economic dealings .

Sent from my iPhone

Rusty Millikan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Rusty Millikan Affiliation: Jun. 15, 2026 Keep the reporting on a quarterly basis. If it was dropped, the only one to benefit are inside traders that have information we as stock owners do not..

Sent from my iPad

Ruth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Ruth Affiliation: Jun. 15, 2026 This is a BAD idea! In a time of unprecedented hikes in the price of all things required to live, please don't saddle the consumer with this as well.
If you want to make the world to be a happier place for the billionaires, send them a nice greeting card rather than stepping on the collective neck of the Americans that actually pay for everything (like this boondoggle idea.)

Ruth Merchant — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ruth Merchant Affiliation: Jun. 15, 2026 Quarterly reporting is vital!! As US citizens we're have the right to know what's happening with our money!!! Continue the quarterly reporting!!!!

Ruth Rivera — Jun 15, 2026
Subject: S7-2026-15 From: Ruth Rivera Affiliation: Jun. 15, 2026 Quarterly reporting is crucial for investor safety and company accountability. Please do not change it to semi-annual reporting.

Ruth Rusk — Jun 15, 2026
Subject: S7-2026-15 From: Ruth Rusk Affiliation: Jun. 15, 2026 The CEO'S need to be accountable.

Yahoo Mail: Search, Organize, Conquer

Ryan Lewis — Jun 15, 2026
Subject: S7-2026-15 From: Ryan Lewis Affiliation: Jun. 15, 2026 Quarterly reporting, post-Enron, exists for a reason and no one has articulated how the proposed rule changes will assure comparable protections to retail investors or other investors. 8ks offer limited and potentially worthless reassurances to investors under the proposed guidelines, and the intervals without certified, penalty-carrying accountability for responsible signers doubles. The existing rules have not failed us, and in fact have protected persons who count on corporate accountability for investment decisions that will affect our ability to live without additional public assistance in our old age. Current rules exists because of fraud committed in their absence. If no one can explain what has changed to make quarterly filings no longer necessary (and the right thing to do for investors) then no regulator or legislator should allow them to be removed.

Ryan Lewis
Raleigh, NC metropolitan area

S Charlene Morrison — Jun 15, 2026
Subject: S7-2026-15 From: S Charlene Morrison Affiliation: Jun. 15, 2026 Be honest. (Is everything up for grabs now?) Keep quarterly reports.

Sent from my iPhone

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s crawley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: s crawley Affiliation: Jun. 15, 2026 The American way is progress! Reverting back to pre 60’s reporting will do nothing to protect the people. Just the corporations. Leave it the way it is

Sent from my iPhone

S Leonard — Jun 15, 2026
Subject: S7-2026-15 Comment From: S Leonard Affiliation: Jun. 15, 2026 No. My name is Sharon

Leonard and I am a retired teacher from Iowa. I invest online with Public, as well as through my IPERS as well as Prudential and Edward Jones. This is clearly a way to help company owners and the rich to weed out people like me who ma not even know of or understand what the measure does to them. NO to this measure! Maybe THIS is why Prudential is sending a letter out asking to buy the stock converter from my life insurance at the time they went Public?
Sharon Leonard

S Whitaker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: S Whitaker Affiliation: Jun. 15, 2026 I am one of the many millions of people nearing retirement, and I'm concerned about this potential change. Reverting to semi annual reporting will harm investors in a major way, reducing the
value of their savings. History has shown this, as well as looking at other countries that are currently doing semi-annual reporting versus quarterly. Protect American investors! S. Whitaker, Los Angeles

Yahoo Mail: Search, Organize, Conquer

S. Gilzow — Jun 15, 2026
Subject: S7-2026-15 From: S. Gilzow Affiliation: Jun. 15, 2026 Hello,

The life savings of my husband and I are invested. It's not a huge sum of money, but we will be depending on it as we retire.

Corporations need to be held accountable, especially in this age of technology. Greed is always there, just waiting for an opening. The current proposal that will save corporations a little time, effort, and money by making reporting biannual instead of quarterly is widening the opening. Having a real person accountable for the accuracy of the numbers is a good and honorable thing. If anything, there should be more accountability, rather than less.

The SEC should be protecting us, not handing the keys to the bad guys.

Your own website says "Founded to help our country respond to the Great Depression, we’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow."

So do your job.

S. Gilzow

S. Patton — Jun 15, 2026
Subject: S7-2026-15 Comment From: S. Patton Affiliation: Jun. 15, 2026 I have retirement savings tied up in the stock market. All public companies must be held to account and remain transparent with quarterly reports. We need to see how our investments are doing.
Anything can happen in 6months, investors have potential to be blindsided if poor corporate fiscal decisions are made in the dark. Stacey Patton, educator

Yahoo Mail: Search, Organize, Conquer

Sabin Ray — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Sabin Ray Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: I am a retail investor who has most of my life savings invested in the stock market. Having the ability to understand a company's quarterly updates is essential to my investing strategy and ensuring that I ultimately have the best possible companies in my portfolio. Please continue to have companies regularly report on their progress as otherwise it may be hard for me to have confidence in my investments.

Sabrina Anderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sabrina Anderson Affiliation: Jun. 15, 2026 Sabrina Anderson, I'm disabled but also a small entrepreneur. The only reason to hide anything is because they are cooking their books! The only way to keep them honest is to have full transparency. So no! Show your books.

Sabrina Pugh — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sabrina Pugh Affiliation: Jun. 15, 2026 Hi! My name is Sabrina Pugh, I'm currently retired. I spent 36 years teaching family and consumer sciences classes to middle school students. I began working at the age of 12 - babysitting until I was old enough to work in retail, go to college and continue working until the age of 65. Now that I'm retired I'm continuing to care for my Mom and brother and serving others through a variety of nonprofits.

I saved for retirement by investing my money - it concerns me greatly that we are not being more transparent in reporting. Allowing companies to report less often makes them less accountable to everyone. Do not roll back guardrails that keep people more open, honest and transparent. Move toward more stringent reporting not less.
Thank you,
Sabrina
Fredericktown, OH

Sent from my iPhone

Safiye Aktimur — Jun 15, 2026
Subject: S7-2026-15 Comment From: Safiye Aktimur Affiliation: Jun. 15, 2026 Do your job!!!

Sent from my iPhone

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sagamorebeach12 — Jun 15, 2026
Subject: S7-2026-15 Comment From: sagamorebeach12 Affiliation: Jun. 15, 2026 Quarterly reports keep companies honest and investors aware. Don't change what is not broken.

Sent from my T-Mobile 5G Device

Salina Core — Jun 15, 2026
Subject: S7-2026-15 From: Salina Core Affiliation: Jun. 15, 2026 Please continue with the good practices of today. Please do not change the quarterly reporting. This is a good business practice, we’ve seen what happens in the past, we need this kind of control.

Thank you,
Salina Core

Sallie Martin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sallie Martin Affiliation: Jun. 15, 2026 Sallie Martin - retired - Utica NY
It’s important to have quarterly information to be able to see trends and plan for any changes that you may want to make. The less information you have, the more difficult it is to know what is happing with a portfolio. Ideally, monthly would be better, but quarterly is more reasonable in getting the information out there. I watch the market regularly - the more transparency of information, the better informed you can be to make the best decisions necessary to possibly changing a course of action in your investments. It gives you the ability to respond sooner, if necessary. Information is necessary to make good, timely descisions.

Sallie

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sally alderman — Jun 15, 2026
Subject: S7-2026-15 Comment From: sally alderman Affiliation: Jun. 15, 2026 No, hiding the books!!!!! Not enough words to express how bad that would be for the people who depend on this money, cause we all know hiding only promotes more corruption and outright theft. NO!

Sally Bond — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sally Bond Affiliation: Jun. 15, 2026 Must have qtr Ky routine reporting for accuracy and actual info. Would be disastrous to not have accuracy,

Sally Bond Lowrey

Austin Tx 78759
Mobile: 239.823.5053
Email: SallyBondRealEstate@gmail.com

Sally Cookman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sally Cookman Affiliation: Jun. 15, 2026 In this day of easy communication, why would anyone suggest less reporting? As an investor, I want the latest, most accurate information about all businesses. Keeping them all aboveboard is critical to the world.

Sent from my iPhone

SALLY ELDRIDGE — Jun 15, 2026
Subject: Comment on S7-2026-15 From: SALLY ELDRIDGE Affiliation: Jun. 15, 2026 Corporations need to be accountable. Not skate by for 6 mo. Don't drop quarterly reporting. I need my savings to remain stable so I can afford basic necessities!

Yahoo Mail: Search, Organize, Conquer

Sally Engle — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sally Engle Affiliation: Jun. 15, 2026 Needs to remain quarterly!!

Sally Lemly Knutson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sally Lemly Knutson Affiliation: Jun. 15, 2026
TRANSPARENCY. Do not change reporting to 6 months!

Sally Morgan-welch — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sally Morgan-welch Affiliation: Jun. 15, 2026 Sally Maxine investor
TRANSPARENCY IS REQUIRED AND CRITICAL TO COMPETENT OVERSIGHT

Sally Rist — Jun 15, 2026
Subject: S7-2026-15 From: Sally Rist Affiliation: Jun. 15, 2026 It is ridiculous and criminal to me to

permission ANYTHING, esp. today, that gives higher ups ("the suits,", the already super-rich, or CEOS) in ANY organization (gov't, private, et al.) to profit from falsehoods, deception, and theft of public or private monies. This is the largest problem we face today!

I'm guessing even the SEC may contain a lack of ethics and "good government"/management or business practices when it comes to the influence of the Greed-Power Complex. We, the People have always been unable to convince or change the corruption to be otherwise. If you lack responses in this effort for input from citizens, it is because I/we/they already see YOU as part of the problem with rulings that lack genuine honesty in bringing MORALITY OR ETHICS into your discussions and power decisions.

When we tell our children to be truthful, fair, honest, moral, or just plain considerate, we are actually asking them to be something as a government and a nation we are not. SEC: Try making that change and then actually justifying it in the interests of 98% of the nation…

I dare you.

Most sincerely,
Sally Rist
Ordinary Citizen and Voter

Sally Wallin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sally Wallin Affiliation: Jun. 15, 2026 Quartly reporting would be a service to the public.
Carl Wallin Taxpayer

Sam & Erin Mathiowetz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sam & Erin Mathiowetz Affiliation: Jun. 15, 2026 Maintain this rule for quarterly reporting and CEO signing to maintain accountability.

Sam Holt — Jun 15, 2026
Subject: S7-2026-15 From: Sam Holt Affiliation: Jun. 15, 2026 Without the signed report the fraud starts all over again. They must be held accountable.

Sent from my iPad

Sam Wintz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sam Wintz Affiliation: Jun. 15, 2026 I disagree with this possible change to not requiring quarterly reporting

It looks very much like you want to allow companies to be less transparent and I feel it will harm the

average investor.

Samuel Cooper — Jun 15, 2026
Subject: S7-2026-15 From: Samuel Cooper Affiliation: Jun. 15, 2026 No relaxation of accountability!

Yahoo Mail: Search, Organize, Conquer

Samuel Kennedy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Samuel Kennedy Affiliation: Jun. 15, 2026 Samuel Kennedy Mobile AL retired. Dropping quarterly reporting will make it harder to analyze my portfolio.

Samuel McGivern-Cowan — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Samuel McGivern-Cowan Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This is literally just a vehicle for insider trading and another one of the ****ing schemes of our criminal in charge. Come to your senses and stand up to this idiocy and show dark money groups that the public deserve transparency.

Sandhya Kiran — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandhya Kiran Affiliation: Jun. 15, 2026 As an investor I want more reporting, not less. Isn't that why the executives are paid in millions? Isn't that why a company making $2 per stock per year is sold at $50 in the bloated secondary markets?
I do not favor corporate management. They are only asking this to enable fraud and layoff people.

Sent from my iPhone

Sandi Splansky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandi Splansky Affiliation: Jun. 15, 2026 As a stock holder and a retiree, it's critical I have a clear, transparent, and frequent information from the companies that make up my investment portfolios.
KEEP THE REPORTING QUARTERLY!
Sandra Splansky
Retiree

Sandie Olsen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandie Olsen Affiliation: Jun. 15, 2026 Reverting to semiannual reporting, in my opinion, is just another way of government controlling the public.....soon we will be under the government thumb such like another country ....leave reporting quarterly

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SANDRA ALCALA — Jun 15, 2026
Subject: Comment on S7-2026-15 From: SANDRA ALCALA Affiliation: Jun. 15, 2026 I Sandra Alcala, retiree refuse the SEC change of quarterly to semi annually reporting because of the proof that this diminishes the hard earned savings of the average American. This could potentially cause many people to withdraw their savings and possibly affect the markets in a negative way.

Sent from AT&T Yahoo Mail on Android

Sandra Auld — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Auld Affiliation: Jun. 15, 2026 The US corporations need as many eyes on them as possible. Reductions in reporting are dangerous.

Sandra Campoli — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandra Campoli Affiliation: Jun. 15, 2026 Keeps everything more open.

Sent from my iPhone

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sandra celli — Jun 15, 2026
Subject: S7-2026-15 Comment From: sandra celli Affiliation: Jun. 15, 2026 Just what we need more room to cheat

Sent from my iPhone

Sandra Christian — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandra Christian Affiliation: Jun. 15, 2026 No way we go back. Reporting is a safety net to let the investor know where he stands. Too many unethical people out there handling investors money to report less. Stop this movement now.

Sandra Collins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Collins Affiliation: Jun. 15, 2026 Please continue to send the statements

Sent from my iPhone

Sandra Doxtater — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Doxtater Affiliation: Jun. 15, 2026 As a citizen who invests, I have a right to know this is called transparency. Through the quarterly reporting I make

decisions about how a company is doing, where I want to invest my dollars and time and energy. The more knowledge I have the better the decisions I make and it holds the company accountable. It also makes America the great country that it is capable of being.

Sandra S Doxtater
202 Beaupre St
Green Bay, WI 54301

Sandra Gagnon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Gagnon Affiliation: Jun. 15, 2026 Keep the system as it is. This is ridiculous. Full disclosure.

Yahoo Mail: Search, Organize, Conquer

Sandra Hills — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Hills Affiliation: Jun. 15, 2026 Stop treating working tax payers like we don't matter. Without us, at the moment at least, where would our country be? We should matter. We can Taje out money and invest elsewhere, without you matches, but maybe we can push for changes to even that.

Sandra Hills

Sandra Madera — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Sandra Madera Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please don't leave retail investors holding the bag for the first trillionaire of the world. Shame on everyone who is considering this!

Sandra Parks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandra Parks Affiliation: Jun. 15, 2026 stop taking my money. i’m a 76 year old widow i have to pay for everything to get done since my husband died. my car, my house, my yard,mowing and cutting branches. that savings account is all i have to pay these people with . also my electric bills that keep getting worse i had to spend 6,000 dollars for a transmission last year. where do think i got that money from. my savings!!! empty my savings out because i can’t save a whole bunch. THAT IS MY MONEY. it’s all ready been taxed. leave alone so i can get by. otherwise i will pull it out and down goes banks, right

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Sandra Robertson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Robertson Affiliation: Jun. 15, 2026 I want to keep our quarterly reports. Some older folks (my husband) do not want to have all his information on line or have to check his accounts on line. Keep it the way it is.

Sandra Shepherd — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandra Shepherd Affiliation: Jun. 15, 2026 Maintain quarterly reports.

Sent from my iPhone

Sandra Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Smith Affiliation: Jun. 15, 2026 More accountability and transparency, not less. Why let them hide? Makes no sense. My name is Sandra Smith, veteran, 66 and working until I am 70 just so I can get the max. Social Security monthly payment. You will be causing all financial advisors to work with less reliable information affecting my retirement fund, which I was only able to fully contribute to late in my career. Don't do this.

Yahoo Mail: Search, Organize, Conquer

Sandra Smith Schilreff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Smith Schilreff Affiliation: Jun. 15, 2026 My name is SS Schilreff, REALTOR. My husband's name is RK Schilreff, Aviation Mechanic. We work very hard for our money & we deserve to be updated quarterly. The fact that we have entrusted our money with several large corporations, to whom we are nothing but names on a report in their computers, is exactly why reporting needs to stay quarterly. We need to be able to hold them accountable, for OUR money.

Sandra Thompson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandra Thompson Affiliation: Jun. 15, 2026 I am not in favor of changes to quarterly reporting by the SEC. This leaves individual investors in the dark for half the year, while insiders still have access to information required for wise investment. Please leave quarterly reporting in place.

SANDRA TOMEONI — Jun 15, 2026
Subject: S7-2026-15 Comment From: SANDRA TOMEONI Affiliation: Jun. 15, 2026 Keep Quarterly Reporting!!!

Sent from my iPhone

SANDRA TRIMBLE — Jun 15, 2026
Subject: S7-2026-15 Comment From: SANDRA TRIMBLE Affiliation: Jun. 15, 2026 Sandra Trimble, Retired Business Analyst/ Financial Analyst

It is important to review financial information on a quarterly basis so the company shows a tire accurate picture of their financial standing to protect misrepresentation and fraud for investors and the public.

Sent from my iPhone

Sandy Fillion — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandy Fillion Affiliation: Jun. 15, 2026 Please stop taking us back to antiquated processes. We need forward thinking and forward vision. There is nothing wrong with quarterly reporting.

Sent from my iPhone

Sandy Jacobson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandy Jacobson Affiliation: Jun. 15, 2026 Keep SEC quarterly reporting!

Sandy Jacobson
Realtor®
RedKey Realty Leaders

m: 314.580.1489

w: www.SandyJacobson.com

e: Sandy@SandyJacobson.com

Sandy Kehoe — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandy Kehoe Affiliation: Jun. 15, 2026 Keep the Sec QUARTERLY. My husband, Patrick Kehoe, ownes a tree service company in St. Louis, Missouri. He has worked over 50 years in this business. He's about to retire. What money we have saved through the years is what we need to live on for the rest of our lives. If you change it to twice a yr instead of quarterly and we could lose half of our life savings. That's NOT acceptable. People save so that they can afford to retire comfortably. If you change things, you will be putting millions of people out on the street. Please keep things the way they are. Don't ruin America and the people in it. Thank you, Sandy Kehoe

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Sandy Rath — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandy Rath Affiliation: Jun. 15, 2026 Are you so busy? Is there anything else you can invent in order to make policyholders more miserable?
MikeRath

Sandy Rath
917-902-5553

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sandy robb — Jun 15, 2026
Subject: S7-2026-15 From: sandy robb Affiliation: Jun. 15, 2026 Protect us.. not the potential crooks. Save us from greed

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Sandy Self — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandy Self Affiliation: Jun. 15, 2026 Why would you want to change this? Looks like you are trying to make it easier to hide your secrets! Keep the quarterly reports, or better yet do it EVERY MONTH! Keep things on the up and up. Looks pretty shady to me.

Sincerely,
Sandy Self, CALT
Dyslexia Therapist

Sandy Todd — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandy Todd Affiliation: Jun. 15, 2026 Stop messing with my money! Keep the earnings reports as they are, quartly

Sandy Todd

Sandy Wagner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandy Wagner Affiliation: Jun. 15, 2026 Leave it as it is. This screams of the dims. trying to hide things again.

Sandy Wallace — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sandy Wallace Affiliation: Jun. 15, 2026 Quarterly reporting to investors should continue and not be changed back to semi- annual.
Thank you

Sandy Warfield — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sandy Warfield Affiliation: Jun. 15, 2026 The reporting must be kept quarterly. Insider trading is already a problem, and this would make it even worse. I rely on my investments as my income. Sandra Warfield, retired teacher

Sent from my iPhone

Saniay Dharmapal — Jun 15, 2026
Subject: S7-2026-15 Comment From: Saniay Dharmapal Affiliation: Jun. 15, 2026 Please do not allow and make this change Quarterly reporting is necessary, needed and provides some transparency - Thank you Sanjay D, President, The X Group

Sent from my iPhone

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sapocock — Jun 15, 2026
Subject: S7-2026-15 Comment From: sapocock Affiliation: Jun. 15, 2026 Steven Pocock, Brigham City, Utah. Keep our financial reports quarterly. We need to have reporting to compare and make decisions.

Sent from my Galaxy

Sapphire — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sapphire Affiliation: Jun. 15, 2026 Neville. Engineer.

My entire career is built around facts and most importantly, transparency around these facts. I would love my job if I went 6 months without updating my customers. Quarterly updates are critical in maintaining trust between the institutions taking money from investors like myself. If I could have monthly updates I'd prefer that, so who thinks that reducing them is the move? Cost savings? Businesses don't need additional savings. These savings won't help the business. They'll just hurt the individuals who aren't on the board.

Sara Linn — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sara Linn Affiliation: Jun. 15, 2026 No! We the people need the safest and best rules. We have already lost too much from deregulation and could lose even more in the coming years. We can’t have you dumping more lose on us.

Sent from my iPhone

Sara Maze — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sara Maze Affiliation: Jun. 15, 2026 Public companies have a responsibility to share their status. The public trust in the honesty of businesses is already limited. Six months of secrecy about their finances is much too long.

Sara M.

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sara orestad — Jun 15, 2026
Subject: S7-2026-15 Comment From: sara orestad Affiliation: Jun. 15, 2026 Sara Orestad, Registered Nurse America is supposed to be and was founded on equality! Stop segregateing regular people and the rich! KEEP QUARTERLY REPORTING! STOP FEEDING THE RICH AND MAKING
THE POOR POORER!

Yahoo Mail: Search, Organize, Conquer

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sara staples — Jun 15, 2026
Subject: S7-2026-15 Comment From: sara staples Affiliation: Jun. 15, 2026 I'm a retired nurse. There is no earthly reason, other than criminal enterprise, to cut reporting from every 3 months to every 6 months. Do not do this.

Sincerely, Sara Staples

Sent from my iPhone

Sara Trepanier — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sara Trepanier Affiliation: Jun. 15, 2026 Letting public companies report finances only 2x a year is the equivalent of stealing from investors. NO TO CUTTUNG PUBLIC COMPANIES' QUARTERLY REPORTING TO ONLY TWICE A TEAR!

Sarah Harrison — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sarah Harrison Affiliation: Jun. 15, 2026 Rule S7-2026-15 is NOT going to help the people. I depend on my quarterly reports to help budget my retirement as well as I can. The 6 month reporting period would severely limit how I make decisions in a timely manner to do the best I can with my limited resources. A lot can happen and financial decisions cannot wait 2 extra months to be considered. PLEASE DO NOT IMPLEMENT 6 MONTH REPORTING.

Sarah Henderson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sarah Henderson Affiliation: Jun. 15, 2026 Sarah Henderson Retired
I think it should stay the way it currently is! Full transparency as often as possible!

Sent from my iPhone

Sarah Minotti — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sarah Minotti Affiliation: Jun. 15, 2026 Please do not stop this. PLEASE keep doing quarterly reporting!

Sarah Minotti
Sales/marketing
Dripping Springs, TX

Have a great day!

Sarah Foley Minotti
Got Lights?
512-809-2337

Sarah Ovink — Jun 15, 2026
Subject: S7-2026-15 From: Sarah Ovink Affiliation: Jun. 15, 2026 I'm Sarah Ovink, a college professor in Blacksburg, VA, and hold personal investments. I scrutinize my financial reports regularly, and it's just common sense that reports should be kept quarterly. It's the fiscally responsible thing to do.

Thanks for your time!

Sarah Slavick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sarah Slavick Affiliation: Jun. 15, 2026 Just no! Companies owe it to everyone to be transparent.

Sarah Slavick, senior Lecturer, Lesley university

Sent from my iPhone

Sarah Strom — Jun 15, 2026
Subject: S7-2026-15 From: Sarah Strom Affiliation: Jun. 15, 2026 My name is Sarah and I am a teacher in Austin, Texas. I already have a hard enough time generating retirement income what with the horrifically low teacher salaries here, and the idea that you are giving corporations a chance to hide profits and fleece shareholders by reducing their quarterly filings to semiannual ones is incredibly abhorrent and one hundred percent cronyism. Please think beyond this administration and the likelihood that they will drop you like a dirty Kleenex the moment anyone links you to them and do the right thing!

Sent from my iPhone

Sarah Younger — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sarah Younger Affiliation: Jun. 15, 2026 If this goes through, how long will it take for ordinary investors to get information to guide their investments? It will hide fraudulent behavior and limit transparency. This is bad for investors and bad for business!

Sarah Younger

Get Outlook for Android

Savannah Judd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Savannah Judd Affiliation: Jun. 15, 2026 What is crazy about this, EVERY THING!!!!!

Savastuk Susan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Savastuk Susan Affiliation: Jun. 15, 2026 I oppose your changes to reporting regulations for public businesses. I support more information more transparency and fewer ways for the ultra rich to steal our money.

www.dailypaintworks.com/Artists/susan-savastuk-10227

“Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." Margaret Mead

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Schuyler Larrabee — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Schuyler Larrabee Affiliation: Jun. 15, 2026 The current system of quarterly reporting works well. There's no reason to reduce the information investors need to make informed decisions in volatile times.

Mr. Schuyler Larrabee

Scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Scott Affiliation: Jun. 15, 2026 Why change from quarterly to semiannually? Just to allow the rich to get richer? What benefit is there to the investor on the streets for this change? I am 100% against this change!

Scott Friday

Scott Babcock — Jun 15, 2026
Subject: S7-2026-15 Comment From: Scott Babcock Affiliation: Jun. 15, 2026 Scott Babcock, Retired, We need to keep as much transparency, as possible, in corporate finances given retirement and pensions are invested in these companies, so fraudulent and/or bad actors actions can be brought to light as soon as possible.

Scott Bailey — Jun 15, 2026
Subject: S7-2026-15 From: Scott Bailey Affiliation: Jun. 15, 2026 We need to hold corporations and their leaders accountable, and quarterly reporting is the way to do this. I strong oppose the proposal to change reporting to twice annually.

Scott Bailey
Wenatchee, WA

Scott Carstens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Scott Carstens Affiliation: Jun. 15, 2026 The hoes and pitchforks will eventually come for you.

Scott Gillespie — Jun 15, 2026
Subject: S7-2026-15 From: Scott Gillespie Affiliation: Jun. 15, 2026 There is no good reason to reduce accountability of CEOs and CFOs for the transparency of their corporations. I clearly remember the bery justified outrage at the damage Enron caused to so many individuals and never want that to happen again. The current rules have been working for over two decades. Do not change that!

Scott Gillespie
Beavercreek, Ohio 45432
Retired

Scott Gray — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Scott Gray Affiliation: Jun. 15, 2026 Do not pass this bill as it will send the US backwards!

Sent from my iPhone
Scott Gray

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scott mumford — Jun 15, 2026
Subject: S7-2026-15 Comment From: scott mumford Affiliation: Jun. 15, 2026 In an era of self dealing this serves only the ill intended

From that thing I stare @ in traffic
Scott Mumford soc
Scott@scottmumford.com
(615) 429-7272
Please visit www.scottmumford.com
www.vimeo.com/scottmumford
www.youtube.com/stmumford
www.facebook.com/scotttmumford
www.facebook.com/scottshootstimelapse
www.facebook.com/scottshootsvr

Scott Siperko — Jun 15, 2026
Subject: S7-2026-15 Comment From: Scott Siperko Affiliation: Jun. 15, 2026 The reports need to be monthly not quarterly.

Get Outlook for Android

Scott The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Scott I am not in favor of reducing quarterly reporting for semi annual reporting.

Scott Thompson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Scott Thompson Affiliation: Jun. 15, 2026 Quarterly reporting needs to be maintained as we have a right to know what is going on with the investments. With technology there should not be a reason to provide those details quarterly. Scott Thompson, Retired

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Scott Walker — Jun 15, 2026
Subject: S7-2026-15 From: Scott Walker Affiliation: Jun. 15, 2026 Report monthly. Today's modern accounting allows a daily look at your financial well-being. Enron knew from the beginning they were scamming their investors

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Sean Huiras — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sean Huiras Affiliation: Jun. 15, 2026 Do not change quarterly reporting! Investors need this information and companies need to be transparent and held accountable!

Sean Huiras

Sean O'Donnell — Jun 15, 2026
Subject: S7-2026-15 From: Sean O'Donnell Affiliation: Jun. 15, 2026 We need accountability more than ever! Keep making CEO earn their pay!

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sean.m.rinehart — Jun 15, 2026
Subject: S7-2026-15 Comment From: sean.m.rinehart Affiliation: Jun. 15, 2026 This makes it possible for "bad actors" to work quietly, selling off shares, and then things could tank well before bad news hits the public. bad news. This means fraud can continue to grow at a greater rate. Please do not allow this to happen.

Sean R.
S. Carolina

SEC comment — Jun 15, 2026
Subject: S7-2026-15 From: SEC comment Affiliation: Jun. 15, 2026 Do NOT change the reporting requirements from quarterly to semi-annually. The argument that it will allow corporate management the ability to focus on strategic goals is a red herring. They can ALREADY do that. That is their literal JOB. The reason postulated that many DON'T do that is from fear of short-term share price fluctuations. But it is estimated that in 2026, about 70% of total market ownership and 98% of total market trading is done by institutional investors. These are share holders that are much more sophisticated than the retail investor, and can understand strategic vs. tactical corporate programs and goals. And those institutional investors, as well as the rapidly disappearing retail investors, are entitled to be informed on NO LESS THAN a quarterly basis what the business they own is doing and why, and to be sure that their investment is being well managed. And for the retail investor, it guarantees that at least four times per year they will have access to information that is reasonably close to the information that is already available to market insiders.

John M

Selena Bennett — Jun 15, 2026
Subject: S7-2026-15 Comment From: Selena Bennett Affiliation: Jun. 15, 2026 I have worked for several corporations and this is a VERY BAD PRACTICE TO DO EVERY 6 MONTHS!!! There is enough fraud as is in upper management. This would be a HORRIBLE IDEA BECAUSE I CAN ALREADY SEE THE NEWS IF THIS GOES IN EFFECT!

Serina Matlock — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Serina Matlock Affiliation: Jun. 15, 2026 To the

Securities and Exchange Commission:
As a consumer and investor this shift away from quarterly reporting for companies would be a detriment to individual investors. It does not allow investors to make informed decisions on how to invest their money and allows corporations an opportunity to "cheat" consumers by hiding information that helps in making the best decision about how to spend their money.

I vote no to allowing corporations to change this long standing and efficient practice. It hurts consumer investors.

Seth Pullen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Seth Pullen Affiliation: Jun. 15, 2026 Visibility into financial performance provides investors and the market with better stability.

Seth Pullen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Seth Pullen Affiliation: Jun. 15, 2026 Visibility into financial performance provides investors and the market with better stability.

Sh Ye — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sh Ye Affiliation: Jun. 15, 2026 If anything, technology has reduced the cost of tracking and reporting! There is no reason to keep information from shareholders; in fact, reporting should move to MONTHLY if any change is made at all.

Do not attempt to reduce quarterly reporting to semi-annual.

Sincerely,
Sharon Yeager
Pittsburgh, Pennsylvania

Shameka Marshall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shameka Marshall Affiliation: Jun. 15, 2026 Please keep this quarterly! It gives investors and account managers the ability to make decisions about risks!

Sent from my iPhone

Shamus — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shamus Affiliation: Jun. 15, 2026 Time to get out if SEC goes through with this!

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shana pederson — Jun 15, 2026
Subject: S7-2026-15 Comment From: shana pederson Affiliation: Jun. 15, 2026 Keep the 10Q and the transparency that has been implemented over the decades. There is no purpose besides making it easier for corruption and exploitation.

-Shana

Shannon Agee — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shannon Agee Affiliation: Jun. 15, 2026 My name is Shannon Agee. I'm a homemaker and an investor. This matters a lot to me, because when I invest in a company, I need to know what they're doing and how they're doing on a regular basis. Why should they get to hide for 6 months at a time? Keep them on the schedule they're at. Help protect our money not theirs.

Shannon and Paul Nelson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Shannon and Paul Nelson Affiliation: Jun. 15, 2026
Shannon Nelson
Office Administrator, formerly with Edward Jones, currently with Black Knight Real Estate
Washington State
The idea of returning to semi-annual reporting is preposterous. It has already been proven to be detrimental, and harmful, much like trickle-down economics.
Transparency matters.

Sent from my iPhone

Shannon Carman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Shannon Carman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
IF THE WORLD'S INVESTORS CAN'T TRUST THE NUMBERS, THEY WILL LEAVE, AND TAKE THEIR MONEY- TO WHERE THEY CAN !!
This would make all American companies WORTHLESS to 100% of investors. Not just in the United States, but around the WORLD.
Most investment in the United States is not American citizens It is funds from other nations.
Investors that believe that the United States SEC and the LAWS - making these PUBLICLY TRADED COMPANIES .... SHOW FULL DISCLOSURE, provides them with honest information, to make sound financial investments in the United States and its companies.
Remember the Enron deal. Remember how they were cooking the books. Remember how those fake records cost billions of dollars....
And that was one company!
Remember Goldman Sachs... fudging the books... hiding the reality. ...
That cost investors and taxpayers upwards of a trillion dollars....
And that was just one company!
There is a reason we have disclosure laws.
IF THE WORLD'S INVESTORS CAN'T TRUST THE UNITED STATES COMPANIES.... THEN THEY WILL NOT INVEST IN THOSE COMPANIES.

Shannon Hamm-Jenkins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shannon Hamm-Jenkins Affiliation: Jun. 15, 2026 My name is Shannon Hamm-Jenkins. I am a rural public school teacher. Firstly, I was in high school in Houston during the Enron collapse. I saw families and lives ruined. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Secondly, the actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. My financial advisor and I would be flying blindly for a stretch of the year.
Thanks for your consideration,
Shannon Hamm-Jenkins

Shari Hastings — Jun 15, 2026
Subject: S7-2026-15 From: Shari Hastings Affiliation: Jun. 15, 2026 Shari Hastings, AZ. Why would you even consider changing this rule. It opens the door wider for cheating- dumbest **** idea EVER!

Sharna — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharna Affiliation: Jun. 15, 2026 Absolutely unacceptable! Reporting should be more frequent not less.

Live, Laugh, Love.
Sharna

Sharon Adler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Adler Affiliation: Jun. 15, 2026 Need to know more than twice a year. My taxes are due more often than

Sent from my iPhone

Sharon Ashley — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sharon Ashley Affiliation: Jun. 15, 2026 Quarterly reporting is critical to investors so that they can manage their portfolio. help Know what to sell and what to buy. And equally important, mandates accountability if corporations to their boards and stockholders.

Sent from my iPhone

Sharon Campbell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sharon Campbell Affiliation: Jun. 15, 2026 I am completely AGAINST changing the quarterly reporting to semi-annually. There is no reason to do so except to hurt Americans already struggling within an economy benefitting the wealthy and corporations. Oppose this change.

Sharon Campbell
American citizen

Sent from my iPhone

Sharon Causey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Causey Affiliation: Jun. 15, 2026 We need Quarterly Reporting

Sent from my iPhone

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sharon cerasoli — Jun 15, 2026
Subject: S7-2026-15 Comment From: sharon cerasoli Affiliation: Jun. 15, 2026 Keep the reporting as is. My husband and I are and we deserve to have this info on companies. Do not allow companies to hide their information! Transparency is important!!

Sharon Davis — Jun 15, 2026
Subject: S7-2026-15 From: Sharon Davis Affiliation: Jun. 15, 2026 Sharon Davis, western NC, retired. As a stockholder it is important to me to have quarterly reporting & to hold executive la accountable.

Sent from my iPhone

Sharon Gelfand — Jun 15, 2026
Subject: S7-2026-15 From: Sharon Gelfand Affiliation: Jun. 15, 2026 Oligarchs and autocrats gnaw away at the foundations of the country. Please don't hasten the destruction.

Sharon Glassford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Glassford Affiliation: Jun. 15, 2026 Please keep to the quarterly reporting. Unfortunately the corporations must be held accountable. They are not honest and with Trump they have become very corrupt.

Sent from my iPhone

Sharon Graham — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sharon Graham Affiliation: Jun. 15, 2026 I strongly believe quarterly reporting should be kept in place.

Thank you.
Sharon Graham

Sent from my iPhone

Sharon Habighurst — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Habighurst Affiliation: Jun. 15, 2026 Those of us who are retired live on a fixed income. With the way prices are rising we are lucky if we can eat. Now you want to take what little we get. Please don't change the way reporting is happening today. You will be the death of us

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sharon hill — Jun 15, 2026
Subject: S7-2026-15 From: sharon hill Affiliation: Jun. 15, 2026 Quarterly reporting works for the average investor. Keep it.

Sent from my iPhone

Sharon Hone — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Hone Affiliation: Jun. 15, 2026 I am writing to encourage the SEC yo please KEEP quarterly reporting, as it is currently! To do otherwise puts so many of us at a serious disadvantage. Thank you!

Sharon Hone — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Hone Affiliation: Jun. 15, 2026 I am in favor is keeping reporting quarterly because it is the most, transparent fair and equitable way to move forward!

Sharon McInnis — Jun 15, 2026
Subject: S7-2026-15 From: Sharon McInnis Affiliation: Jun. 15, 2026 Sharon McInnis, retired, Panama City Florida. My future depends on my investments. It is hard enough to follow them quarterly. Six month may as well be not at all. Leave things as is.
VR
Sharon Mcinnis

Sharon Mercer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Mercer Affiliation: Jun. 15, 2026 Quarterly reporting is important and necessary , especially to newer or small investors as many are still struggling with their finances and learning how to best manage their money. I do NOT support reducing reporting. The small investors like myself have no time to pour over daily news articles or obscure insider information. Quarterly reports are helpful to keep us connected to our money.

Sharon L Mercer

Sent from my iPhone

Sharon Niesen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Niesen Affiliation: Jun. 15, 2026 Have we not learned anything? The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. How many more Wirecards will there be? And how many more people will lose? Just stop with the stripping of accountability. Enforce more, not less!

Thanks,
Sharon

Sharon W. — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sharon W. Affiliation: Jun. 15, 2026 This is just one more way for capitalists to take from working people. We are already struggling. Please protect the people. We need something to believe in.

Sharon Wilson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharon Wilson Affiliation: Jun. 15, 2026 Keep the reporting requirement quarterly. Those of us who rely on investment income as a retired person need to be kept in the loop. Twice a year is insufficient.
Sharon Wilson, retired civil service

Sharon Wolfsohn — Jun 15, 2026
Subject: S7-2026-15 From: Sharon Wolfsohn Affiliation: Jun. 15, 2026 Accountability needs to remain enforced. Please do not go to quarterly reporting.

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sharon yeager Shareholder — Jun 15, 2026
Subject: File No. S7-2026-15 From: sharon yeager If anything, technology has reduced the cost of tracking and reporting! There is no reason to keep information from shareholders; in fact, reporting should move to MONTHLY if any change is made at all. Do not attempt to reduce quarterly reporting to semi-annual.

Sharron Carloss — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sharron Carloss Affiliation: Jun. 15, 2026 This is wrong in every way as stated in the article. People can lose their financial stability without knowing it and potentially lead them to be homeless. It can destroy lives. Companies have no good reason to hide what's going on within the company.

SHARYL HOBBS — Jun 15, 2026
Subject: S7-2026-15 From: SHARYL HOBBS Affiliation: Jun. 15, 2026 DO NOT REDUCE THE QUARTERLY REPORTING! It was put into law for a reason. Nothing has changed in that industry to give them a break.

Sent from my iPhone

Shashy Borcx — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shashy Borcx Affiliation: Jun. 15, 2026 Keep quarterly Reporting! My small investment maybe smaller, but it's my retirement funds.. every small investor should/ will close their accounts if reporting is changed in the future

Regards sincerely,

S. Borcsak Weils

Shaun C Hill — Jun 15, 2026
Subject: File No. S7-2026-15 From: Shaun C Hill I am writing regarding the proposal to limit publicly traded entities to only provide a public-company report twice a year. This should be opposed. Shareholders should continue to have access to public company reports as it is currently set; four times a year.

Shaun Reyes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shaun Reyes Affiliation: Jun. 15, 2026 STOP YOUR MESSING AROUND!!!

Sent from my iPhone

Shawn Carrico — Jun 15, 2026
Subject: File No. S7-2026-15 From: Shawn Carrico I firmly believe reducing the reporting to semi-annual for publicly traded companies would be a very big mistake with how quickly material things can change, especially with markets being global and very volatile. As technology has advanced, financial reporting has actually gotten much more efficient and will likely become even more efficient with advances in AI.

Shawn E — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shawn E Affiliation: Jun. 15, 2026 Why would you start this? I’m guessing this is a MAGA idea?
Please DO NOT let this happen!

Sent from my iPhone

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shawn froats-endersbe — Jun 15, 2026
Subject: S7-2026-15 Comment From: shawn froats-endersbe Affiliation: Jun. 15, 2026 It should be quarterly. People need to be accountable. NO Change.

Yahoo Mail: Search, Organize, Conquer

Shawn Hainey — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Hainey Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission: This is another way for the elites and big time investors to have it their way instead of having it the way the people want and the fair way!

Shawn Harkin — Jun 15, 2026
Subject: S7-2026-15 From: Shawn Harkin Affiliation: Jun. 15, 2026 STOP the fraud!! The US tax code favors the rich; FIX the tax code!!

Shawn Pierce — Jun 15, 2026
Subject: S7-2026-15 From: Shawn Pierce Affiliation: Jun. 15, 2026 Dear SEC,
I oppose the SEC proposal because it prevents investors like me from accessing information about companies; lets companies hide behind closed doors; and allows fraud to fester.

Sincerely,
Shawn Pierce

Shayan P — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shayan P Affiliation: Jun. 15, 2026 Im Shayan Pal, and I'm a River Guide in Moab, UT. Allowing this SEC rule to change will only hurt working class Americans who are already at a disadvantage when investing.

Ending quarterly reporting would be un-American.

SheenaElore — Jun 15, 2026
Subject: S7-2026-15 Comment From: SheenaElore Affiliation: Jun. 15, 2026 People deserve to know what's going on in a timely manner. NOT twice a year.

Sheena

Sheila Jordan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sheila Jordan Affiliation: Jun. 15, 2026 I want quarterly reports that will make decisions easier and more accurate. I am looking after my retirement and my future as an individual. Sheila Jordan Raleigh, NC

Yahoo Mail: Search, Organize, Conquer

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sheila katz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: sheila katz Affiliation: Jun. 15, 2026 Keep things the way they are. Too many changes can happen over a longer time period.

Sent from my iPhone

Sheila McDougall — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sheila McDougall Affiliation: Jun. 15, 2026 Quarterly reporting needs to continue. Companies need to be held accountable and transparent.

Sheila Schraier — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sheila Schraier Affiliation: Jun. 15, 2026 Twice a year is a terrible idea
If it ain't broke don't fix it.

Sheila Stanford — Jun 15, 2026
Subject: S7-2026-15 From: Sheila Stanford Affiliation: Jun. 15, 2026 After all the disastrous and criminal behavior of CEOs you cannot be serious about letting them off the hook again. Quarterly reporting is the least they can take responsibility for!
Sheila Stanford

Sent from my iPhone

Sheila Witcraft — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sheila Witcraft Affiliation: Jun. 15, 2026 Why do we continue to spiral downward as a country through these unfair practices?

Sent from my iPad

Sheila Zent — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sheila Zent Affiliation: Jun. 15, 2026 Keep transparency! Keep monthly reporting!!

Sent from my iPhone

Shelia Natale Grant — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shelia Natale Grant Affiliation: Jun. 15, 2026 Transparency. ALWAYS. QUARTERLY reporting needed.

Sent from my iPhone

Shelley Lindauer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Shelley Lindauer Affiliation: Jun. 15, 2026 We need more transparent , frequent reporting, not less.
Shelley Lindauer
Retired
Westfield NJ

Shelley Lindauer

Sent from my iPhone

Shelly Conrad — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shelly Conrad Affiliation: Jun. 15, 2026 This sounds like a great way for companies to be dishonest - I feel that people's temptation to be greedy will win out over ethical decision making and the public will suffer. Please stay with quarterly reporting

Thank you,
Shelly Conrad
4641 Village st
Erie, PA 16506

Shelly Gray — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Shelly Gray Affiliation: Jun. 15, 2026 Quarterly is a must! Do not roll them back. They have an obligation to disclose, and we have the right to know! Monthly would be even better!

Shelly Gray

Shelly Martin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Shelly Martin Affiliation: Jun. 15, 2026 Do not cancel Quarterly Reporting. I'm a retired archaeologist in New Mexico , and I can NOT afford to lose a cent of my retirement savings!! Sincerely, Michelle Martin

Sent from my iPhone

Sheri Kaplan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sheri Kaplan Affiliation: Jun. 15, 2026 Keep the quarterly reports! Keeping information from the shareholders is shady, don't be those people. There's enough wrong in this world without you adding to it.

Sheri Kaplan

Sent from my iPad

Sheridan Nice — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sheridan Nice Affiliation: Jun. 15, 2026 The proposal to extend public company reporting intervals from three months to six months would significantly reduce transparency for everyday investors and undermine confidence in U.S. capital markets.

Quarterly reporting has been a cornerstone of market fairness for decades. It ensures that all investors—large and small—have timely access to the same material information. Extending this interval would create a wider information gap between corporate insiders and institutional investors, who often have alternative channels to gauge performance, and individual investors, who rely heavily on public disclosures. This imbalance risks eroding trust and could discourage participation in the markets.

Timely reporting also promotes accountability. Requiring companies to disclose financial results every three months encourages consistent performance monitoring and discourages the deferral of bad news. Moving to a six-month cycle could allow problems to go undetected longer, increasing the likelihood of sharper market corrections and volatility when information is finally released.

While reducing reporting frequency may lessen short-term administrative burdens, the tradeoff is a less transparent and less equitable market. Strong, regular disclosure requirements are essential to maintaining investor confidence and market integrity.

For these reasons, the current three-month reporting framework should be preserved.

Sherrie Buffum — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sherrie Buffum Affiliation: Jun. 15, 2026 I would request reporting remain quarterly. I am relying on invested funds for my retirement & if I have no data I can't plan. With the current administration pushing for individual accounts and encouraging people to take

more control of their retirement, not just rely on social security, this would be an irresponsible regulation. Additionally it would weight markets in favor if inside trading & since I have lost faith in the integrity of legislators, it would seem the only goal of this is to create a wealthy class of untouchable & leave the rest of us struggling to get by.
Please continue quarterly reporting .
Sherrie Buffum
Social worker
Wilmington, NC

Sent from my Galaxy

Sherrie lane Rodrigurez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sherrie lane Rodrigurez Affiliation: Jun. 15, 2026 Quarterly reporting keeps everyone honest. Keep the program as it is. S.L.R.

Yahoo Mail: Search, Organize, Conquer

Sherrie Nanney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sherrie Nanney Affiliation: Jun. 15, 2026 Absolutely not. You cannot play "hide and seek" with money that isn't yours. As hard working people, we trust you to do the right thing with our retirement funds.
Sherrie J Nanney RVT

Sent from my Galaxy

Sherrill Disbury — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sherrill Disbury Affiliation: Jun. 15, 2026 Just more crap from this administration to have less transparency!!!!
Keep it the way it is so we investors know exactly where we stand!!!

Sent from my iPhone

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sherry ashby — Jun 15, 2026
Subject: S7-2026-15 Comment From: sherry ashby Affiliation: Jun. 15, 2026 I want our democracy back from there psycho billionaires, ABSOLUTELY NO!

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sherry ashby — Jun 15, 2026
Subject: S7-2026-15 Comment From: sherry ashby Affiliation: Jun. 15, 2026 I want our democracy back from these psycho billionaires, ABSOLUTELY NO!

Sherry Cummisford — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sherry Cummisford Affiliation: Jun. 15, 2026 Sherry Cummisford
Retired teacher.
Florida.
This change in reporting does not allow me to monitor my earnings in a significant manner. I may live in Florida, but I am not one of the wealthy people here. I hold on using all my wits and a good budget. If I would lose the ability to see what my investments are doing, I would not be able to make good decisions regarding them. I am able to afford my life due to my income, especially from investments. Please look at what is going on in other countries. Their rate of return is not as high as ours. It is important to see where the movement is. I may have growth, but because I cannot access that information, I am doing my calculations in the dark. I oppose this change. It hurts all of us.

Sent from my iPhone

Sherry Finneran — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sherry Finneran Affiliation: Jun. 15, 2026 I have worked hard to have enough funds for retirement years. I deserve transparency. Keep Quarterly Reporting.
Sherry Finneran
CO-Director, The Family Education Center
Richmond, VA

Sherry Gerben — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sherry Gerben Affiliation: Jun. 15, 2026 Sherry Gerben retired quarterly reporting let's me make wiser decisions I my investments

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Sherry Ramsay — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sherry Ramsay Affiliation: Jun. 15, 2026 Sherry Ramsay, coach.
This is defn NOT a situation where less is more.
Consumers deserve the same level of info we currently receive-not less! Please don't deny us timely & important investing info.
Do NOT change from quarterly to semi annual SEC reporting.

Sherry Ramsay
203.249.6895

SHERRY WILDER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: SHERRY WILDER Affiliation: Jun. 15, 2026 The American public have had enough of bearing the fallout on financial decisions made without the impact to them being given the consideration it deserves. Maintain the quarterly reports so investors have the information they need to make investment decisions and to preserve our savings. This decision could send retirees into financial insecurity.

Sherry Wilder

Sent from my iPhone

Sherry Wilmes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sherry Wilmes Affiliation: Jun. 15, 2026 You have to be trying to cheat us to propose this. Thieves - very straightforward ones demanding corrupt payments from public corporations are throughout our government. Public identification in public forms is the only defense. Do not do this.

Shirley Scott — Jun 15, 2026
Subject: S7-2026-15 Comment From: Shirley Scott Affiliation: Jun. 15, 2026 In these fraught times quarterly reporting is more necessary than ever. Do not change this requirement.

Sent from my iPhone

Shirley Soong — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Shirley Soong Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
The SEC is supposed to have the interest of the people top of mind. Your organization is supposed to stand for security and peace of mind. Please do your job and please consider the impact some of the decisions you are debating would have on the common citizen. There should be a level playing field when it comes to financial information of publicly traded companies.

Shirley Waltz — Jun 15, 2026
Subject: S7-2026-15 From: Shirley Waltz Affiliation: Jun. 15, 2026 Keep quartly reporting with CEO's hand written signature.
Shirley Waltz
Retired Teacher
Battle Ground, Washington

Shirlise Hamati — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Shirlise Hamati Affiliation: Jun. 15, 2026 My name is Shirlise Hamati. Retired living in Louisiana. Surely in today's day and age, the information age, making less informed decisions on investments is not the direction we should be going. I depend on my investments for income. Not having a complete picture of this with quarterly reports creates a potentially dangerous situation for me personally as an investor. I disagree with the idea of not requiring and releasing quarterly reports.

Sent from my iPhone

Sigrun Aschoff — Jun 15, 2026
Subject: File No. S7-2026-15 From: Sigrun Aschoff As an individual investor, it is important to be kept well informed. Quarterly information allows closer awareness of economic and business developments and a company's position within, especially in this highly turbulent and volatile environment and AI influence.

Simply Trusting — Jun 15, 2026
Subject: S7-2026-15 Comment From: Simply Trusting Affiliation: Jun. 15, 2026 This is horrible and seems like away to allow more fraud and scam the public.

Siobahn Pellegrino — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Siobahn Pellegrino Affiliation: Jun. 15, 2026 My name is Siobahn Pellegrino, a widowed, retired accounting clero from New York. I spent my entire working career saying for a comfortable retirement. I rely on my life's savings to support myself. A change in corporate reporting to the SEC has the potential to dramatically impact my ability to do so. Should my portafolio lose a third, it would mean the diference between enjoying my retirement or simply surviving it. Please keep companies responsible and keep mandatory quarterly reporting.

SKEENS FAMILY — Jun 15, 2026
Subject: S7-2026-15 Comment From: SKEENS FAMILY Affiliation: Jun. 15, 2026 Extremely important for citizens to be able to trust corporations!

Chris Skeens

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skerb529 — Jun 15, 2026
Subject: S7-2026-15 Comment From: skerb529 Affiliation: Jun. 15, 2026 Absolutely not! We need to monitor everything we can. It should be monthly!!

Sent from my Galaxy

Skrotzki — Jun 15, 2026
Subject: S7-2026-15 Comment From: Skrotzki Affiliation: Jun. 15, 2026 Do NOT change this to less. I'd be more interested in 6 times a year, aka bi-monthly if you're going to change it at all.

Sonia Collins — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sonia Collins Affiliation: Jun. 15, 2026 Why would we need this in a world that can produce reports easily with technology? I smell a rat.

Sonia Collins, retired

Sonjia Weinstein — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sonjia Weinstein Affiliation: Jun. 15, 2026 Sonjia Weinstein, appraiser, publishing quarterly reports keeps investors informed and provides more transparency about our investment. In the current economy, quarterly reports are the bare minimum.

Sonjia

"Great things are done by a series of small things brought together." Vincent Van Gogh

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sonpic stout — Jun 15, 2026
Subject: S7-2026-15 Comment From: sonpic stout Affiliation: Jun. 15, 2026 This is sanctified betrayal that has to stop now. No body is entitled to take advantage
of you .. what is fair and equal is fair and equal etc.

Sorangel Margulies — Jun 15, 2026
Subject: S7-2026-15 From: Sorangel Margulies Affiliation: Jun. 15, 2026 Why should we allow rich millionaires, & billionaires off the hook as they enable more CORRUPTION at the EXPENSE of hard working Americans! They should also be paying their fair share of taxes!

St. Agnes DOK — Jun 15, 2026
Subject: S7-2026-15 Comment From: St. Agnes DOK Affiliation: Jun. 15, 2026 My retirement is invested in the stock market. It is important to me to know what is happening on a quarterly basis. Leave the reporting as it is - quarterly.

Sent from my iPhone

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stacey whitmire — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: stacey whitmire Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
are you kidding with this proposal?

Stacy Mellor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Stacy Mellor Affiliation: Jun. 15, 2026 I don't want to roll back to reporting with less information and less timely. Technology is an improvement that should be used not ignored. I am less than five years away from retirement which looks realistic right now with $800,000 I'm invested savings. Losing any of that money would substantially change my ability to retire.

Stacy Mellor, Senior Human Reaources Manager
3730 Danbridge Drive
LAnsing, MI 48906
517-243-4195

Sent from my iPhone

Stacy Neumann — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stacy Neumann Affiliation: Jun. 15, 2026 Stacy Neumann, IT specialist.
I am tired of billionaires taking my money. Everyone should be afforded the transparency instead of the shell games. I've already put off my retirement to earn more money. But, this will not help. Report quarterly. No fraud.

Stacy Neumann

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stanith (null) — Jun 15, 2026
Subject: S7-2026-15 Comment From: stanith (null) Affiliation: Jun. 15, 2026 Keep as is. No changes.

Sent from my iPhone

Stanley Shortes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stanley Shortes Affiliation: Jun. 15, 2026 Hi, this is Stanley P Shortes, I have my life savings in stocks and I am against reducing the reporting period for publicly listed companies. Transparency is important to me

Sent from my T-Mobile 5G Device
Get Outlook for Android

Stanley Williams — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stanley Williams Affiliation: Jun. 15, 2026 All types of legislation in this administration to give corporations more ways to steal! The corporation have no customer communication and service they provide to consumers is next to none! American products from cars to toasters are worse than things made China from 3 decades ago! The American government has allowed our corporations to not have any accountability! American and integration are opposite! America products 50 years was wanted by the world and now our products are the worst in the World! That is why the streets of America are full of foreign cars because they are better! America buying into other auto and making them here to the market economy standards of once paid for after 6 years they are pure junk just like the government on how their citizens are treated, bad as hell!

Stanton Collins — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stanton Collins Affiliation: Jun. 15, 2026 Please keep the requirement for quarterly reporting. Six months is too long. The public needs to know what's going on with companies.

Ed Collins
Sent from my iPhone

Stephan Brown — Jun 15, 2026
Subject: S7-2026-15 Comment on proposal for semi-annual financial reporting From: Stephan Brown Affiliation: Jun. 15, 2026 Maintain it as is. It holds people/companies more accountable. Anything will increase fraud during difficult financial times.

Sent from my iPhone

Stephanie Boehringer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephanie Boehringer Affiliation: Jun. 15, 2026 My name is Stephanie and I'm an engineer. Letting companies go dark n reporting to the public will cause fraud and abuse. This is absolutely terrible for investors and the average American. It will allow companies to manipulate the market. It does not benefit us, the investors, who should be the priority.

Sent from my iPhone

Stephanie Burghard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Stephanie Burghard Affiliation: Jun. 15, 2026 Stephanie Burghard, Owner/Trainer, Wimberley Texas.
I have spent my life saving for retirement. I have done a good job managing my money and working hard.
I do not want to go back to a system (semi annual reports) that has proven itself to not work as well as the system we use today(Quarterly Reports). KEEP QUARTERLY REPORTING!

Sent from my iPhone

Stephanie Clark — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Clark Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
It would be an unfair advantage to institutional investors. Quarterly reports assist all investors-retail & corporate. Assists in keeping a handle to prevent lengthy Miss management, catching issues, good or bad, quarterly
sincerely
Dr Clark

Stephanie Ragsdale — Jun 15, 2026
Subject: S7-2026-15 From: Stephanie Ragsdale Affiliation: Jun. 15, 2026 Those rules were put in place for a reason that still exists today. Sounds like pressure is being brought to make the change so CEO's can avoid be held accountable. Sound familiar? So predictable and transparent it's pathetic.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Stephanie Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephanie Smith Affiliation: Jun. 15, 2026 I use it to check on companies. It is valuable information. It keeps them more transparent and competitive. If capitalism

is based on competition, no reason to reduce reporting.

Stephanie Vaughn — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Vaughn Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please keep quarterly transparency, available to All stockholders, including Retail, investors.
The stock market is one of the last frontiers for everyday working people to improve their economic self-sufficiency.
An informed stakeholder is good for its community, the nation and the IRS.
Thank you.

Stephanie Wright — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephanie Wright Affiliation: Jun. 15, 2026 I am respectfully requesting that quarterly reports be conducted as is. As a novice investor I rely heavily on my quarterly reports for information and investor training.

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Stephen B — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Stephen B Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
As others may have said, my wish is in investing, and studying markets and USA other other companies' finance reporting to have such detail in a timely manner.
To comment: “I like getting the figures quarterly, and I hope that stays.” W. Buffett · Berkshire Hathaway
To have each report and current financial outlook each quarter (and not TWO TIMES within twelve months) is my desire and I would feel valid retail and small investors may agree.
-Stephen

Stephen Freni — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Stephen Freni Affiliation: Jun. 15, 2026 Absolutely not. Very bad idea.

Stephen Heinemeier — Jun 15, 2026
Subject: File No. S7-2026-15 From: Stephen Heinemeier The SEC appears to be making a very poorly thought through decision to allow companies to publicly report less often, lessening transparency. The SEC appears to have forgotten that money invested in a company is not free; the investment, in the form of shares, represents ownership of the company, however small or large. Ownership of the entity means the company has a responsibility to its owners, its shareholders. Less

transparency means increasing risk to the investor. The SEC appears to be considering increasing the risk to retirement funds and pension programs, at a time when Social Security is threatened with insolvency and at least one stock exchange has changed its rules to allow a grossly overvalued IPO to compensate a select few at the expense of institutional investors and index fund holders - the age-old "pump and dump." More transparency is needed, not less.

Stephen Hudspath — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephen Hudspath Affiliation: Jun. 15, 2026 This is just another way for bureaucracy to steal from the people by allowing the wealthy to have information that no one else has to keep getting richer while the ordinary citizens lose.

Sent from my iPhone

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stephen marks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: stephen marks Affiliation: Jun. 15, 2026 Repeating something that did not work is defined as insanity. If you once again harm the folks that invest in a company, eventually people stop investing. This short sighted policy does not work and is more Bad policy promoted by historically BAD people. The record of these BAD people speaks volumes. There is not one example of any policy that has actually helped the "little guy", without benefiting large corporations and extremely wealthy more by a magnitude of 10 if not 10,000 times fold. This constitutes criminal neglect of the greater population once again. I vote NO!

Stephen R — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Stephen R Affiliation: Jun. 15, 2026 I am writing as a physician in Maine and an active investor to express my concern regarding potential changes to reporting frequencies.

I strongly urge you to maintain quarterly reporting or consider increasing the frequency of these disclosures. In my view, reducing reporting to twice a year would significantly jeopardize our economy. Currently, I have little faith that the stock market is following fundamental economic principles; providing less transparency through infrequent reporting would only further erode trust in our economic system.

Thank you for your time and consideration.

Sincerely,

Stephen Ruda

Stephen St.Clair — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephen St.Clair Affiliation: Jun. 15, 2026 Dear Sir,

I'm concerned with the proposed changes to how companies report their financial records. Especially changing from quarterly to every six months.

Investors may sell their shares in companies early or dump them causing the prices to fall and the markets may collapse.

Please reconsider your reporting methods.

Regards,
Steve StClair

CEO HTDC
Rome, Georgia

Stephen Taylor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephen Taylor Affiliation: Jun. 15, 2026 Keep it in public eye. Stop giving power to hide and obfuscate the truth to companies and their overpaid executives. Keep the info public for all to see. Thank you.
Sincerely
S. Taylor

Stephen Walsh — Jun 15, 2026
Subject: S7-2026-15 Comment From: Stephen Walsh Affiliation: Jun. 15, 2026 Quarterly reports MUST remain !

Dr. Stephen J. Walsh, PE (Ret.)

Sterling Moore — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Sterling Moore Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Bad for me and my family and friends

Steve Bauer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steve Bauer Affiliation: Jun. 15, 2026 As an investor I rely on quarterly reports to determine the stability of my investments. I do not have billions in investments and not knowing a company is failing until the last minute opens small investors like myself to financial danger

Sent from my iPad
Sorry for any auto correct errors

Steve Boyd — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steve Boyd Affiliation: Jun. 15, 2026 I oppose the move to semi-annual reporting and want the quarterly reporting we have had for the last seven decades.

Sent from my iPhone

Steve Cochran — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Steve Cochran Affiliation: Jun. 15, 2026 Steven Cochran, Retired. Living off investments and pension. Rolling back, or changing to the twice year earnings reporting is detrimental to my retirement plans. In the age of instant news and AI there's zero reasons to change the quarterly earnings reports unless you change it to monthly. Thanks for considering my message.

Sent from my iPhone

Steve Cox — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steve Cox Affiliation: Jun. 15, 2026 Quarterly reporting should be monthly reporting. In my opinion hiding the financial health of a publicly traded company is potentially fraud.

Sent from my iPad

Steve Ellison — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Steve Ellison Affiliation: Jun. 15, 2026 This is NOT a good idea and we do not want this !

Steve Mark — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Steve Mark Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:

Don't mess with quarterly disclosures! Don't break what doesn't need fixing!

Steve Morrow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steve Morrow Affiliation: Jun. 15, 2026 Keep quarterly reports a rule!

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steve oconnor — Jun 15, 2026
Subject: S7-2026-15 Comment From: steve oconnor Affiliation: Jun. 15, 2026 Don't allow this to happen! Good investment firms keep open books.

Steve Rambo — Jun 15, 2026

Subject: S7-2026-15 Comment From: Steve Rambo Affiliation: Jun. 15, 2026 Do not let them hide their quarterly results.

Sent from my iPad

Steve Simmer — Jun 15, 2026
Subject: S7-2026-15 From: Steve Simmer Affiliation: Jun. 15, 2026 Quarterly reporting has long given individual investors timely information. Without it, only insiders will know. Keep the current reporting interval.

Steve Simmer, St. Paul, MN

Steve Taxes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steve Taxes Affiliation: Jun. 15, 2026 Phillip Taxes. Retired. As a retired citizen portions of my income come from investments. To keep abreast of performance quarterly reports are a tool to help with investment strategy. Recent discoveries of widespread corruption in our country show that people are not always trustworthy. Semi annual reporting could make corruption more likely.

Steve Temkin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Steve Temkin Affiliation: Jun. 15, 2026 Quarterly reporting is essential to the necessary transparency that stable, reliable investment systems require. The evidence is plain: just look at the 15-year period this rule was relaxed and compare the drop in the level of returns and investor confidence that resulted from relaxing these standards. Do your job and continue to ensure transparency and rigorous reporting standards.

Steve Temkin

(847) 337-2162
Reply to: steve@temkin.com

Steve Thibodeaux — Jun 15, 2026
Subject: S7-2026-15 From: Steve Thibodeaux Affiliation: Jun. 15, 2026 Quarterly reporting should remain the standard. Other federal agencies like the IRS require quarterly filings. It will provide retirees with an honest look at the current markets and futures and help protest our life savings from fraud. Thank you for reading and continuing quarterly reporting.

Steve Thibodeaux
opsmp@cfl.rr.com
Cocoa, Fl.

Steve Whiteford — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Steve Whiteford Affiliation: Jun. 15, 2026 Keep Reporting as it is. Stop taking money away from the American people!
Steve Whiteford, Consultant

Steven Azzaro — Jun 15, 2026
Subject: S7-2026-15 From: Steven Azzaro Affiliation: Jun. 15, 2026 Accountability is essential or the system will collapse. You will be responsible and history will note your name and villainy.

Steven Bowens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steven Bowens Affiliation: Jun. 15, 2026 Steven Bowens Warehouse Associate There is no reason for companies to hide financials unless they are looking to be more corrupt than usually. There's already loopholes that benefit some discretion. They don't need more.

Steven Broiles — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steven Broiles Affiliation: Jun. 15, 2026 Listen: I think we all know by now the Weimar Republic 2.0 is coming. The Fortune 500 is a gang of thieves writ large. We’re on the verge of fascism, which leads to corporatism. So let’s keep the thieves in $5,000 suits HONEST!

Sent from my iPhone

Steven Colon — Jun 15, 2026
Subject: S7-2026-15 From: Steven Colon Affiliation: Jun. 15, 2026 Steven Colón, Cocoa, Florida, retired.
Quarterly reporting was enacted for a very good reason; the need has not changed. Without it, bad actors will plan around the gaps for misdeeds, and others will become slack monitoring their operations.
It is a proven fact corporations must be regulated and oversight continued.
Protect our country and its people from the fraudsters.

Steven Fern — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steven Fern Affiliation: Jun. 15, 2026 Quarterly reporting is

essential to maintaining a degree of openness to investors who do not spend their lives on Wall Street, regular Americans like me. Do not lock away the information regular citizens need in order to participate in this essential part of the American system.

Steven Fern, retiree, citizen

...and I approved this message.

Steven Graves Motley Fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: Steven Graves This is ill-advised, at best.

Steven Hughes — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Steven Hughes Affiliation: Jun. 15, 2026 It is absolutely insane to let companies go 6 months between reporting. Anyone who could even think this is a good idea does not have the American peoples best interests in mind at all.

Steven Petersen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steven Petersen Affiliation: Jun. 15, 2026 What a silly idea. Public is public

Regards

Steven Rolnick — Jun 15, 2026
Subject: S7-2026-15 Comment From: Steven Rolnick Affiliation: Jun. 15, 2026 As a decades long investor shareholder and believer in corporate accountability I am strongly in favor of keeping financial reporting quarterly. Steven Rolnick, PhD, Psychologist

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STEVEN RUFF — Jun 15, 2026
Subject: S7-2026-15 Comment From: STEVEN RUFF Affiliation: Jun. 15, 2026 What is the point of hiding your investment returns should be available any time, they can change a lot of things in 6 months, 3 months is bad enough

Steve Ruff Sent from my iPhone

Steven Ruff NA — Jun 15, 2026
Subject: File No. S7-2026-15 From: Steven Ruff Please keep quarterly reports.

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stewart brian — Jun 15, 2026
Subject: S7-2026-15 Comment From: stewart brian Affiliation: Jun. 15, 2026 Quarterly is a little often. 6 months a little too long. Maybe every 4 months

Yahoo Mail: Search, Organize, Conquer

STEWART THROWER — Jun 15, 2026
Subject: S7-2026-15 Comment From: STEWART THROWER Affiliation: Jun. 15, 2026 Quarterly please

Sent from my iPhone

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stonehead1406 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: stonehead1406 Affiliation: Jun. 15, 2026 No do not do this. I need my savings to stay intact and not lose up to half there value. I and others need to know how a company is doing and twice a year reporting is not good enough. The company can go down fast without anyone knowing. If it is not broken don't touch it. William Alston Bristol, TN

Stuart Jones — Jun 15, 2026
Subject: S7-2026-15 From: Stuart Jones Affiliation: Jun. 15, 2026 Quarterly Reporting! Stuart Jones, Retired Electrical Engineer, why does this matter? You are the watchdog agency to stop any fraudulent activity. These folks could destroy your retirement as well. Be selfish here and work as if it is your money.

Stuart Jones

Su Tarr — Jun 15, 2026
Subject: S7-2026-15 Comment From: Su Tarr Affiliation: Jun. 15, 2026 We need transparency here. Regular oversight is important.

Sent from my iPhone

Sudipa Bhattacharya — Jun 15, 2026
Subject: S7-2026-15 From: Sudipa Bhattacharya Affiliation: Jun. 15, 2026 Hello,

Transparency is very important. We should not let CEOs hide from their responsibilities and liabilities to the shareholders and to the society.

We need to have quarterly disclosures.

Thanks,
Sudipa

Sue Baker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sue Baker Affiliation: Jun. 15, 2026 Quarterly reporting needs to stay as companies greed is worse than ever. Honesty is best policy.

Sue Brown — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sue Brown Affiliation: Jun. 15, 2026 I want the SEC to continue reporting quarterly. Transparency is always best. Sue Brown.

Sent from my iPhone

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sue debolt — Jun 15, 2026
Subject: Comment on S7-2026-15 From: sue debolt Affiliation: Jun. 15, 2026 As a retired person who lives off their retirement investments, it must remain quarterly. How will many of us who saved and invested as we were told to do for retirement, survive if our savings
are cut by a third or more? Reporting must remain quarterly.

Sent from AT&T Yahoo Mail on Android

Sue Ellen Henderson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Ellen Henderson Affiliation: Jun. 15, 2026 This money I have saved is what I'm using to retire.its not for lavis things it's for medical,food and emergency

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Sue Nelson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Nelson Affiliation: Jun. 15, 2026 Sue C. Nelson
Retired Registered Nurse
Chestnut Ridge NY
I've worked hard to maintain enough finances to be independent and able to afford housing , food and needed medications.SEC reporting must be kept as is!!!

Sent from my iPhone

Sue Nix — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Nix Affiliation: Jun. 15, 2026 Do not return to the past…learn from it!!!!

Sue Nix
Sent from my iPhone.

Sue Overstreet — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Overstreet Affiliation: Jun. 15, 2026 These changes rarely benefit the average Joe just trying to get through life. This sort of thing only benefits the corporate machine. Just stop. We see what you’re doing!

Sue Robertson — Jun 15, 2026
Subject: S7-2026-15 From: Sue Robertson Affiliation: Jun. 15, 2026 As an American tax-payer I am weary of C-suite bullies and politically connected thieves walking g away with our money with the clear knowledge and assistance of the people elected to represent and protect us. I urge you NOT to take one more step in that direction with another disastrous rule

step in

Sue Schissler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sue Schissler Affiliation: Jun. 15, 2026 Susan Schissler

Retired
Folks need to be informed every quarter. Thank you

Sue Troyano — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Troyano Affiliation: Jun. 15, 2026 My name is Suzanne Troyano, retired New Orleans La. I want the SEC to continue reporting quarterly. I am retired and living on my investments. I need quarterly reports .

Sue Troyano — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Troyano Affiliation: Jun. 15, 2026 My name is Suzanne Troyano, retired New Orleans La. I want the SEC to continue reporting quarterly. I am retired and living on my investments. I need quarterly reports

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Sue Yatsky — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sue Yatsky Affiliation: Jun. 15, 2026 Elizabeth Yatsky, I'm tired of the games in Congress! I'm tired of the RICH getting RICHER! WHILE - I am retired on a pension! I can't afford to pay for food or heat my house !!!

Sue Zakar — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Sue Zakar Affiliation: Jun. 15, 2026 We are personal investors. Our life savings is tied up mostly in these companies on the market. I expect any company that is big enough to be listed with a major exchange to be able to afford to report to its investors on a quarterly basis. If there are problems or issues that arise, they need to be found and made public quickly, so we investors can make intelligent decisions about where to put their money. 6 months between reports only enables after them to hide problems that will in the end be even more costly to those who depend on investments in those companies or their livelihood. Keep the quarter lay requirement. Don't change it. -- Susan Zakar, Baltimore MD

SugarFree Productions LLC — Jun 15, 2026
Subject: Comment on S7-2026-15 From: SugarFree Productions LLC Affiliation: Jun. 15, 2026 As a society that gets a lot of information instantly maybe reporting should be a daily event because we have the technology to track it

Gareth Mannion
SugarFreeProductions LLC is a Service Disabled Veteran Owned Company
DUNS 783504215
http:// www.sugarfreeproductions.com

Summer Przybylak — Jun 15, 2026
Subject: S7-2026-15 Comment From: Summer Przybylak Affiliation: Jun. 15, 2026 Dear SEC,

As a financial professional for over 25 years, I find the potential change from quarterly reporting to semi annual frightening. The frequency of transparency is important to investors and to the economy itself as it tells the health of a sector and its people. Changing the semi annual is dishonest does not allow the clarity investors require.

Sincerely,
Summer Przybylak
Key Account Manager
Midwood Financial

Sumukh M Tendulkar — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sumukh M Tendulkar Affiliation: Jun. 15, 2026 Transperancy is key to functioning of public markets. Quarterly reporting is essential.

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sunbelle25 — Jun 15, 2026
Subject: S7-2026-15 Comment From: sunbelle25 Affiliation: Jun. 15, 2026 Quarterly reports are what ensure an accurate portfolio of their business and its profitability for the investor’s. Leave the quarterly reports it as it is. Dorothy Root

Sent from my Galaxy

Sunbringer — Jun 15, 2026
Subject: S7-2026-15 From: Sunbringer Affiliation: Jun. 15, 2026 The growing economic disparity and its impact on societal fairness remain a critical topic of discussion. It is imperative that our public institutions operate with the highest degree of integrity and transparency to uphold democratic values and foster public confidence. Establishing and rigorously enforcing regular, detailed financial oversight mechanisms, particularly on a quarterly basis, could serve as a fundamental safeguard. Such consistent scrutiny would not only enhance accountability but also proactively deter potential ethical lapses and ensure responsible stewardship of public resources, thereby reinforcing the foundational principles of good governance.

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sunny payne — Jun 15, 2026
Subject: S7-2026-15 Comment From: sunny payne Affiliation: Jun. 15, 2026 This regime now wants to hide bad news by cutting reporting requirements? Smoke and mirrors aren't working anymore? Do Not buy into this farce! Quarterly reporting is essential!

It's Always Sunny In Philadelphia! 😎

Sunny L. Payne, ABR, ASR
630 S. 11th Street
Philadelphia, PA 19147

Cell 215-681-4566

I Hope that you will keep me in mind when friends and family need a Realtor, referrals' are my business and I appreciate yours!

Sur Dowling Retired — Jun 15, 2026
Subject: File No. S7-2026-15 From: Sur Dowling Time and again improper reporting or lack of transparency has happened and shareholders have the right to see their investments in a timely

manner. Keep the current timeline to protect our investments.

Susan — Jun 15, 2026
Subject: S7-2026-15 Comment ABSOLUTELY NOT! From: Susan Affiliation: Jun. 15, 2026 It's bad enough that so many corporations are getting away with deceptive business practices. Why are we going to allow them more time to hide? There is absolutely NO reason to change this practice short of political favors which benefit no one but the elite. I am strongly opposed to the reduction of government oversight of corporations. If anything, there should be more.

Sent from AT&T Yahoo Mail on Android

Susan Armor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Armor Affiliation: Jun. 15, 2026 Susan Armor, retired nurse, Florida, this matters because I live off of investments. My children will lose retirement savings. It works now, why go back to 1950 when it ended up not working. I remember growing up and not understanding my dad's worries.

Sent from my iPhone

Susan Boak — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Boak Affiliation: Jun. 15, 2026 Susan Boak, retired
I'm contacting you to ask that quarterly updates remain in place. My retirement account is my life's savings and it is important to me to keep track of my investments. Allowing the reports to stretch out to six months puts my assets at risk. If a company I'm invested in has a downturn in earnings I feel I have the right to know about in a timely matter.

Sent from my iPhone

Susan Burt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Burt Affiliation: Jun. 15, 2026 Don't fix what isn't broken. Quarterly has been working, keep it that way.

Susan Butsch — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Butsch Affiliation: Jun. 15, 2026 Do not roll back. I expect full transparency.

Susan's iPhone

Susan Chernay — Jun 15, 2026

Subject: Comment on S7-2026-15 From: Susan Chernay Affiliation: Jun. 15, 2026 Susan Chernay, registered nurse, retired, Coal Center, Pennsylvania, I want my investment reports to remain quarterly. I have worked 48 years and invested into my retirement most of those years. History shows a return to twice yearly reporting would be detrimental to my portfolio and many others. I want to keep receiving quarterly reports to track my investments and continue on a path of financial stability.
Thank you,
Susan Chernay

Sent from my iPhone

Susan Clerici — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Clerici Affiliation: Jun. 15, 2026 As a citizen of the United States of America, I need to see these disclosures. In a time where the rich are getting richer and the middle class and the poor are getting poorer, I need there to be open transparency. Susan Clerici, LMFT

Susan M. Clerici, LMFT, ICADC, CCFC

Susan Clerici Psychotherapy & Life Coaching
2302 Park Lake Dr, NE
Atlanta, GA 30345
(p) 762-448-5622 (f) 770-797-5523
www.clericipsychoterapyandlifecoaching.com
FB: Psychotherapy with Susan Clerici
Psychology Today Find A Therapist: Susan Clerici

Co-Creating Life Solutions
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Susan Crowe Whitcomb — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Crowe Whitcomb Affiliation: Jun. 15, 2026 I worked with large corporations as a strategy consultant for many years. Much of what I did was evaluate company or industry performance. Under the current rules, reporting is a game and it requires someone with training and experience to determine actual performance.

This gaming would only increase and every six months you would have a pile of fiction so thick that accurate evaluation would be nearly impossible. In addition, long gaps create an unfair advantage for corporate insiders.

I am now about to retire and as an investor, I shudder at the thought of investing in public companies that are effectively black holes. Whatever is gained by companies under this proposed rule will severely hamper individual investors. Ultimately, this will result in people pulling their money out of stocks, stock funds and other related assets.

Susan Deane-MIller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Deane-MIller Affiliation: Jun. 15, 2026 NO, do not allow it. I am Susan Deane-Miller and I am retired, but this matters to everybody. We must have oversight, it is vital to keep an eye on things

Susan Deane-Miller LCSWR
New Paltz, New York 12561

Sent from my iPad

Susan Derum — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Derum Affiliation: Jun. 15, 2026 I think as part owners or creditors of a company, they are entitled to all current financial and current information regarding their investment. If my ownership is that unimportant to them, I am sure there are other options where a company will value their partners investment.
S. Derum NYC RETIRED OPS MGR FINANCIAL FIRM
BEING ABOVE BOARD AND HAVING INTEGRITY IS VITAL IF COMPANIES WANT PEOPLE TO INVEST IN THEIR COMPANIES.

Susan E Thoren — Jun 15, 2026
Subject: File No. S7-2026-15 From: Susan E Thoren History shows us that transparency matters. As an individual investor, the proposed rule change could lead to delayed recognition of corporate problems. The last thing investors need is a decrease in market stability and corporate transparency. Do not end quarterly reporting requirements. Thank you.

Susan Eben — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Eben Affiliation: Jun. 15, 2026 Keep Quarterly Reporting.

Susan Eben
Delray Beach, FL
610-304-0748

Susan Eldridge — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Eldridge Affiliation: Jun. 15, 2026 In a time where

the majority in the United States are finding it harder to make ends meet, trust in the media and in our government is diminishing, we do not need less reporting from our companies we invest in. Save our investments! Vote to keep quarterly reports.

Sent from my iPhone

Susan Fischer — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Fischer Affiliation: Jun. 15, 2026 As a retired senior relying on savings to live on, I want to continue with quarterly reporting for transparency of all companies. Less reporting from 1955-1970 proved to be detrimental and we should not return to this. Do not let the American people down. Susan Fischer, MA

Sent from my iPad

Susan Fitzell - Susan Fitzell & Associates — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Fitzell - Susan Fitzell & Associates Affiliation: Jun. 15, 2026 As a small business owner, I reject the idea changing accordingly reporting to twice a year.

I think it's important to help all of us stay accountable. I also as an investor believe it's dangerous to allow companies to go dark for 6 months at a time. It gives more time for bad actors to engage in illegal maneuvers that hurt investors in the American people

Susan Fitzell

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Susan Fowler Retired teacher — Jun 15, 2026
Subject: File No. S7-2026-15 From: Susan Fowler I believe that SEC reporting should remain quarterly. This information is important and timely transparency is vital.

Susan Gillmor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Gillmor Affiliation: Jun. 15, 2026 Being entirely transparent with all financial data is the only fair way to give small investors a chance to maximize our meager profits in the market. Please give us that chance. I can’t think of a good enough reason to blind us. We already don’t have an even playing field compared to the ultra-rich who own this market.
Susan Gillmor
Portland, ME

Sent from my iPhone

Susan Guilford — Jun 15, 2026
Subject: S7-2026-15 From: Susan Guilford Affiliation: Jun. 15, 2026 I want to continue to receive quarterly reports from financial institutions.

Thank you,

Susan Guilford
Orange California

Sent from my iPhone

Susan H. Smith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan H. Smith Affiliation: Jun. 15, 2026 Just one more way to keep the little guy down.

Susan Halvorsen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Halvorsen Affiliation: Jun. 15, 2026 My retirement funds got turned into an annuity and I no longer have a clue what I'm invested in. But performance of those funds is extremely important to me. Quarterly reports from corporations is best because it allows both the companies, the stock market and the Fed to keep a check on how things are going snd make course corrections as needed. If reporting went to six months, more volatility will be introduced into the system and corrections will be harder f or everyone. Keep the system as is.

Susan Halvorsen
705 N. Bermuda
Weslaco, TX

Susan Heath — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Heath Affiliation: Jun. 15, 2026 Keep the quarterly requirement! The fairer way. Giving more information. Which has been the method since the 1970s.

Susan Jacob — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Susan Jacob Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Stop this rule!! Investors need More transparency not Less!!

Susan Katz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Katz Affiliation: Jun. 15, 2026 Financial information is

necessary to make good decisions . As an investor quarterly reports are critical ; a lot can go wrong in six months . This change does not protect investors . The system is not broken , leave it alone.
Susan Katz from Peoria,Il

Susan Katz

Susan Kenski-Sroka — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Kenski-Sroka Affiliation: Jun. 15, 2026 Keep the requirements for quarterly reports!

Sent from Gmail Mobile

Susan Lundquist — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Lundquist Affiliation: Jun. 15, 2026 Keep it Quarterly!

Data is input daily, and computational programs are already in place, so it is not a massive burden on businesses. In fact, the only reason to Not disclose, is to hide poor earnings or outright mismanagement and theft.

Keep the US economic snapshot in focus, by retaining quarterly reporting.

Sent from my iPhone

Susan Mary Majeske — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Mary Majeske Affiliation: Jun. 15, 2026 Don’t let this happen in our beautiful America. Vote Progressive!!

Get Outlook for iOS

Susan Mathews — Jun 15, 2026
Subject: S7-2026-15 From: Susan Mathews Affiliation: Jun. 15, 2026 I have been retired for about a decade and my income is from Social Security and investments. I feel like just about everything is going in the wrong direction in the United States and this would just add to the "wrong." If anything

were to change maybe the reporting should be bi-monthly. We need more transparency not less. More accountability, not less. Less monopolies, not more. Reducing the amount of reporting makes it easier for corporations to rip people off. They already do plenty of that, please do not reduce reporting requirements!

Susan McCollum — Jun 15, 2026
Subject: S7-2026-15 From: Susan McCollum Affiliation: Jun. 15, 2026 I had hoped we might have learned a painful lesson from the Presidencies of Mr. Trump about accountability, but evidently, we did not. We CANNOT afford one more public official who refuses to prove his financial entanglements while he enriches himself and deals against the public's interest to enrich himself.

Susan Michels-Ricker — Jun 15, 2026
Subject: File No. S7-2026-15 From: Susan Michels-Ricker Quarterly reporting is essential for investors and for ensuring business financial transparency.

SUSAN MILLS — Jun 15, 2026
Subject: S7-2026-15 From: SUSAN MILLS Affiliation: Jun. 15, 2026 My name is Ilene Susan Mills. I live in Somerville, Massachusetts. I am retired and all my (meager) savings are invested in a portfolio including stocks. I rely on a broker who uses Company Quarterly Reports for Analysis of companies held in this portfolio. As we approach a likely AI bubble in the market now, as we are forced to accept things like SpaceX valuation by Indexes before a “public offering” what we need now is more transparency, and consumer protection, not less. We are living in a highly politicized economy, during an attempted fascist takeover on behalf of an Oligarchy that has been milking the market through insider trading and disinformation. I believe transparency and fairness need to be adjusted and maintained accordingly!

Sent from my iPhone

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susan misner — Jun 15, 2026
Subject: S7-2026-15 Comment From: susan misner Affiliation: Jun. 15, 2026 To SEC officers and any legislators,

I'm a U.S. citizen. I'm vehemently opposed to extending SEC and relevant reporting to 6-month periods. The SEC reporting must be at least every 3 months - that is, quarterly.

You know the reasons, but I and others should be better informed than being compelled to wait more than every 3 months (more than quarterly) for important information.

Sincerely,

Susan Misner

Susan J. Misner PhD, RN

Rossville, IL
sjmisner@msn.com

Sent from my iPhone, Sue Misner

Susan N — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan N Affiliation: Jun. 15, 2026 Please keep the reporting quarterly. Four times a year helps for better analysis of financial data and it would be harder for companies to hide fraud . Project Manager and CPA

Yahoo Mail: Search, Organize, Conquer

Susan Nalbandian — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Nalbandian Affiliation: Jun. 15, 2026 I'm in the market for the long term. Quarterly checking lets me see if the company is doing well enough to deserve my money. If it goes back to twice a year I will probably pull out of stock market to lessen the chance of losing money. .

Susan Nemeth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Nemeth Affiliation: Jun. 15, 2026 I believe every investor deserves quarterly reports of the status of his or her investments. The only reason not to continue that practice is of benefit to the company rather than to the investors. There is no reason to change this practice other than to allow a company to act without frequent oversight that allows investors to look elsewhere for their investments in a timely manner. I strongly object to this proposal.

Sent from my iPhone

Susan Parker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Parker Affiliation: Jun. 15, 2026 Companies must be accountable to the public instead of merely feeding off it. A country that so poorly regulates business that there is a billionaire class amassing all its wealth while most people struggle to survive is not a democracy and does not serve the people. Quarterly reporting is the least the SEC can require instead of giving companies even more power than they already have.

Susan Penrod — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Susan Penrod Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Transparency is needed for investors to make wise and profitable investments. Do not change the way you dislose information

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Susan Pridemore Box — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Pridemore Box Affiliation: Jun. 15, 2026 No , leave it as it is!

Sent from my iPhone

Susan Reeves — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Reeves Affiliation: Jun. 15, 2026 Keep the SEC we the people depend on this. Taking it away is WRONG.

Sent from my iPhone

Susan Ritter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Ritter Affiliation: Jun. 15, 2026 Keep quarterly reports. This is essential for keeping track of finances. Do not let companies make it more difficult for the average investor.

Susan Robertson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Robertson Affiliation: Jun. 15, 2026 I want the SEC filings to be mandatory at least quarterly, even possibly monthly. This should be required, not optional.

Sue Robertson

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susan robsel — Jun 15, 2026
Subject: S7-2026-15 Comment From: susan robsel Affiliation: Jun. 15, 2026 I want it quarterly.

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susan ruch — Jun 15, 2026
Subject: S7-2026-15 Comment From: susan ruch Affiliation: Jun. 15, 2026 Quarterly reporting is essential. Bare minimum in today's markets and with today's technology.

Susan Ruch
susanr03031@gmail.com
49 Stearns Rd, Amherst, NH 03031

SUSAN SCHWINGHAMMER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: SUSAN SCHWINGHAMMER Affiliation: Jun. 15, 2026 Are you crazy? Mess with your savings, not mine!!!

Susan Snyder — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Snyder Affiliation: Jun. 15, 2026 I am opposed to changing quarterly reporting to semi-annual. When that was done before it was unsuccessful, causing investors to lose money. That matters to me and other retired people who count on our investments to maintain decent quality of life. I have my retirement savings managed by a financial planner who works with me to maintain a level of money calculated to last me for the remainder of my life. If cuts in social security and Medicare are made and profits from my earning decline my lower middle class standard of living will be decimated. Just like most elderly people I worry all the time about whether I will be able to support myself for the rest of my life. I am 79. I worked all my life as a nurse. I thought I would have a less stressful retirement. My financial advisor has done a great job handling my money and advising me. How can he continue that if he does not have all the info he needs as often as is necessary. It appears to me that semi-annual reporting will only benefit the companies, not the investors.

Susan Strauss — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Susan Strauss Affiliation: Jun. 15, 2026 I need quarterly reporting on my investments. Please do NOT change reporting to twice a year.

Susan T Usher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan T Usher Affiliation: Jun. 15, 2026 As a small time investor I am very concerned about this proposal. I strongly believe in quarterly reports for my own peace of mind!

Susan Usher
910.200.2789
deacontobe@gmail.com

Susan Taylor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Taylor Affiliation: Jun. 15, 2026 Approaching retirement, keeping reports quarterly is more important than ever as we wrap up our working life and will depend on our investments.

Nancy S. Taylor

Susan Topper — Jun 15, 2026

Subject: S7-2026-15 Comment From: Susan Topper Affiliation: Jun. 15, 2026 Quarterly reporting should not be abolished.

Sent from my iPhone

Susan Toy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Toy Affiliation: Jun. 15, 2026 The rich get richer and we're not gaining much at all. Not kosher nor cool at all .

Susan Toy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Toy Affiliation: Jun. 15, 2026 The rich get richer and we're not gaining much at all. Not kosher nor cool at all

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Susan Welsford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susan Welsford Affiliation: Jun. 15, 2026 Transparency is vital!

Susan Welsford
Norton Shores, MI

Susie Garcia — Jun 15, 2026
Subject: S7-2026-15 Comment From: Susie Garcia Affiliation: Jun. 15, 2026 Keep quaterly reporting the way it has always been done

Sent from my iPhone

Suzan Harden — Jun 15, 2026
Subject: S7-2026-15 Comment From: Suzan Harden Affiliation: Jun. 15, 2026 Quarterly reporting is necessary for financial planning. My first thought was that the Trump administration wants this to be put into effect immediately so that companies don't have to release 3rd Quarter results--right before midterm elections. You are not paid to serve Trump. You are paid to serve us. Do the right thing.

Suzan Land — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Suzan Land Affiliation: Jun. 15, 2026 More transparency.. .not less. Keep quarterly reports. It just makes sense. Suzan Land, Retired Educator, and current investor.

Suzanne — Jun 15, 2026

Subject: S7-2026-15 From: Suzanne Affiliation: Jun. 15, 2026 More corrupt Trump administration gifts to wealthy corporations and shaft working people

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Suzanne de Roth — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Suzanne de Roth Affiliation: Jun. 15, 2026 All of experts say that quarterly is the only way to go and I agree. Do NOT change the rules. It has been tried and the results were not advantageous to the public.

Yahoo Mail: Search, Organize, Conquer

Suzanne Gooding — Jun 15, 2026
Subject: S7-2026-15 Comment From: Suzanne Gooding Affiliation: Jun. 15, 2026 I write in opposition to the proposed semiannual reporting amendments. I am a CPA with nearly four decades in corporate finance, currently serving as Controller at a Fortune 500 company.

This proposal creates a two-tier information market. Corporate insiders, institutional investors, and sophisticated counterparties will continue receiving material financial information through private channels. Retail investors — who depend entirely on mandatory public disclosure — would wait twice as long. That is not deregulation. It is a transfer of informational advantage to those who already have the most.

Quarterly reporting is infrastructure, not burden. The 10-Q framework has underpinned U.S. capital market credibility for over 50 years. The compliance cost savings to issuers are real but modest compared to the transparency value surrendered by 150 million retail investors.

"Optional" understates the long-term risk. When enough companies adopt reduced disclosure, quarterly reporting becomes competitively untenable for those who retain it.

I urge the Commission to maintain quarterly reporting as the default standard. If smaller reporting company relief is the legitimate goal, address it through targeted exemptions — not a structural rollback applicable to all domestic issuers.

Respectfully submitted,
Suzanne Gooding, CPA, Washington

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

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swjacobsen — Jun 15, 2026
Subject: S7-2026-15 Comment From: swjacobsen Affiliation: Jun. 15, 2026 Please maintain the shred of accountability we have left, and continue to require quarterly reporting. Thank you.

Sent from my Galaxy

Sybil E Schlesinger — Jun 15, 2026
Subject: S7-2026-15 From: Sybil E Schlesinger Affiliation: Jun. 15, 2026 Keep the lights if truth on.

Sybil Taylor — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sybil Taylor Affiliation: Jun. 15, 2026 It is important to keep transparency open and quarterly (if not increasing to monthly) reporting is best. We've had problems in the past; please make sure this never happens again. Connie Peace, retired educator, and former Southwestern Bell Telephone employee.

Sylvia Castillo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sylvia Castillo Affiliation: Jun. 15, 2026 I would like your attention to safe guard the pension funds reporting of those few hard working Americans from corporate manipulation of how the pension funds are being invested. The % of company sponsored employee pension fund plans is dwindling and needs all the SEC safeguard's.

Sylvia Castillo, retired LCSW licensed healthcare provider
Kaiser Permanente
Northern CA
TPMG pension now managed by Fidelity

Sent from my iPhone

Sylvia Marteny — Jun 15, 2026
Subject: S7-2026-15 Comment From: Sylvia Marteny Affiliation: Jun. 15, 2026 Working, taxpayers have been robbed blind. Keep your books quarterly.

Sent from my iPhone

T Funn — Jun 15, 2026
Subject: S7-2026-15 From: T Funn Affiliation: Jun. 15, 2026 Continue to require quarterly statements to have current level of transparency and accountability.

Ted Funn

120 S Shore Dr
Island Lake, IL. 60042

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T HUMMEL — Jun 15, 2026
Subject: Comment on S7-2026-15 From: T HUMMEL Affiliation: Jun. 15, 2026 I would like to continue seeing quarterly reporting of my financial information. It helps me with everything financial and keeps my high credit score visible to lenders and companies I continually do business with. I worked hard to keep this information steady, reliable and up to date! Regards, Tere L Hummel, DSP Kent, Ohio 44240

Sent from AT&T Yahoo Mail on Android

T Sturgill — Jun 15, 2026
Subject: S7-2026-15 Comment From: T Sturgill Affiliation: Jun. 15, 2026 I feel that the sooner we can see the reports the better. Quarterly reporting is definitely better than every six months. Monthly would be even better.

T. Diep — Jun 15, 2026
Subject: S7-2026-15 Comment From: T. Diep Affiliation: Jun. 15, 2026 Keep the earnings reports quarterly.

Sent from my iPhone

Tacia Spooner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tacia Spooner Affiliation: Jun. 15, 2026 No hiding. It already difficult for the average person to invest. Those who sacrifice to do so should have full transparency.

Tam Ryan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tam Ryan Affiliation: Jun. 15, 2026 Keep Quarterly Reporting.

Tamara Bridges Bollinger — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tamara Bridges Bollinger Affiliation: Jun. 15, 2026 Continue quarterly reports. I want to know more frequently not less about my accounts. Please, do not step backward in serving customers.

Tami Atkinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tami Atkinson Affiliation: Jun. 15, 2026 Quarterly reports are important to make informed decisions.

Tami Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tami Johnson Affiliation: Jun. 15, 2026 We need more disclosure not less... Stop the fraud, Stop the insider trading, Stop the massive transfer of wealth... No No No

Yahoo Mail: Search, Organize, Conquer

Tammy Isaac — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tammy Isaac Affiliation: Jun. 15, 2026 My name is John Isaac. I'm a CDL Driver in Phoenix. AZ. I would like to keep getting quarterly reports. It is absolutely disturbing that you want to go backwards in
an attempt to steal our hard earned retirement funds. This is just so wrong. You are suppose to help Americans, not decimate their retirements.

Tammy Jurgens — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tammy Jurgens Affiliation: Jun. 15, 2026 Hi, my name is Tammy Jurgens, an Emergency Services Coordinator, and I am very much against changing the rules to 6 months. Information is power, and taking away that power to receive vital information in a timely manner in this instance has the potential to decrease my and so many others ability to build a future for our families and/or a retirement for myself. Please do not do this. Thank you.

Sent from my iPhone

Tammy Pritt-Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tammy Pritt-Jones Affiliation: Jun. 15, 2026 My name is Tammy Jones. I am a small business co-owner and I oppose quarterly reporting for the following reasons.
(1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to investors.

Sent from my iPhone

Tamra Plautz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tamra Plautz Affiliation: Jun. 15, 2026 Letting businesses hide their books for six months is a huge mistake. It's more room for fraud,and double dealing. Absolutely

not happy about this proposal. Don't let it happen.

Tana Braswell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tana Braswell Affiliation: Jun. 15, 2026 Everything in America must be transparent! No more Criminal activity!

Tangela Brooks — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tangela Brooks Affiliation: Jun. 15, 2026 Keep the reporting the same to lessen the events of fraud. The savings is minimal for this switch.

Thank you in Advance,
Tangela D. Pritchett-Brooks
(205)482-3991 cell

CONFIDENTIALITY NOTICE: This message and any accompanying documents contain information belonging to the sender which may be confidential and legally privileged. ... If you have received this message in error, please contact the sender immediately and delete the entire message.

Tangela S. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tangela S. Affiliation: Jun. 15, 2026 I'm a young woman from Chicago IL with investments in a few companies that I've had for a couple of years now AND WITHOUT those QUARTERLY REPORTS, I wouldn't have a CLUE about whether my investments are paying off for me OR not. This would make it EXTREMELY EASY for another MADOFF to pull what Bernie Madoff did WITHOUT GETTING CAUGHT EARLIER or WAITING ON THEM TO TURN THEMSELVES IN for fraud activity on they're accounts. DON'T ENACT THIS NEW RULE; KEEP REPORTING REQUIREMENTS JUST AS THEY ARE NOW!!!!!

Tani Barlow — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tani Barlow Affiliation: Jun. 15, 2026 Do not do it. Professor Tani Barlow

Sent from my iPhone

Tanya Holley — Jun 15, 2026
Subject: S7-2026-15 From: Tanya Holley Affiliation: Jun. 15, 2026 We already know for a fact that corporate leadership is corrupt and you want to make it easier to lie, cheat and steal. Enron is only one example of corporate corruption. Hold the line at the very least.

Sent from my iPhone

Tanya Imke — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tanya Imke Affiliation: Jun. 15, 2026 No change. Unless you want to move it to monthly reporting. The key to honest transactions is transparency and full disclosure. More control to The People and less to businesses and the Government. Keep the system clear of darkness, opaqueness and shine the light of truth and accountability. Thank you.

Sent from my iPhone

Tari Blalock — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tari Blalock Affiliation: Jun. 15, 2026 Quarterly reporting to investors is crucial to trust and to stop crimes such as embezzling, insider trading and more.

Yahoo Mail: Search, Organize, Conquer

Tausha McDonald — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tausha McDonald Affiliation: Jun. 15, 2026 My name is Tausha Hewlett. I work for vocational rehab rehabilitation in Utah. I believe that quarterly reporting is important. I don't have a highly paid job, so I rely on investments for future retirement. I need to have quarterly reporting to mind those investments and ensure my future stability. Quarterly reports enable mindful stewardship of funds and accountability that would be lost by reducing reports. Statistics do not not from the past indicate that it would be financially catastrophic for investors. It would destroy faith in financial institutions for many Americans if transparency was reduced and lost. Americans like myself invest heavily in the stock market and rely on information regarding our investments. Thank you

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TEAPartyLen Turner — Jun 15, 2026
Subject: S7-2026-15 Comment From: TEAPartyLen Turner Affiliation: Jun. 15, 2026 Make it monthly! An informed citizen
can make wise choices!

Sent from my iPhone

Ted Ney — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ted Ney Affiliation: Jun. 15, 2026 Keep mandatory quarterly reporting

Sent from my iPhone

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terence_leach — Jun 15, 2026
Subject: S7-2026-15 Comment From: terence_leach Affiliation: Jun. 15, 2026 I'm Terence Leach, investor. History shows this would be a horrible idea, especially in these corrupt times.

Sent from my Galaxy

Teresa Cook — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teresa Cook Affiliation: Jun. 15, 2026 Please keep the reporting the same as it is now. Transparency is important to make decisions based on earnings or losses. This isn't a good idea.

Teresa Cook

Teresa Enslen — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teresa Enslen Affiliation: Jun. 15, 2026 Keep quarterly report! It helps me see what is happening overall with my investments.

Sent from my iPhone

Teresa Hanna — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teresa Hanna Affiliation: Jun. 15, 2026 It's important that we are able to view these figures quarterly, as semi-annually too much can happen to my earnings without my knowledge. My name is Teresa Hanna and I am a widow as of 2025, and I rely on these quarterly figures to make prudent decisions for my future. I live in the Midwest(Iowa) and am worried

the money I rely on will not be there if transparency is cut in half, as proposed. It did not work before and there is no reliable reason it will now. I am hoping that smarter minds in the SEC will prevail. Thank-you.

Sent from my iPhone

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teresa hoskins — Jun 15, 2026
Subject: S7-2026-15 Comment From: teresa hoskins Affiliation: Jun. 15, 2026 Quarterly would be the answer to protect against fraud

Mrs Teresa Hoskins
4047 Carters Vallety Rd
Church hill Tennessee 37642

Teresa Jeffery — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teresa Jeffery Affiliation: Jun. 15, 2026 No. It's not even a veiled attempt at screwing over investors. There is absolutely no justification for this. Big corporations already have too many rights and get away with lack of promise fulfillment and even law breaking.

Teresa Kennedy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teresa Kennedy Affiliation: Jun. 15, 2026 Do not change

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Teresa Lewis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teresa Lewis Affiliation: Jun. 15, 2026 Do not go to semiannual reporting. Stay with quarterly. Don’t kill the US stock market which will happen if people lose trust if semi-annual reporting.

T. Lewis
Fort Myers FL
33913

Sent from my iPhone

Teresa Little — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teresa Little Affiliation: Jun. 15, 2026 There is no logical reason that justifies "LESS" reporting for companies to benefit while users are once again paying even more, especially with today's economy. Who does the SEC actually think this new option is good for? Surely not regular retirees! It is sickening how cos/corps find new ways to increase their profits while sticking it to average, retired folk on a fixed income. Shame on you!
Teresa Little, WI, retired

Teresa Overton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teresa Overton Affiliation: Jun. 15, 2026 These rich oligarchs don’t need any MORE LOOPHOLES - the PEOPLE NEED HELP. We cannot afford to live! And this is what you losers are worried about? No. They need to be transparent and open with what they do. They already have enough options to hide their money.

Terese Lane — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terese Lane Affiliation: Jun. 15, 2026 Absolutely opposed to changing to less frequent reporting. I don't care if it increases expenses for traded companies, it is one of the few fail safe methods by which ordinary people who own stocks can avert personal financial disaster, by paying attention to the quarterly reports and those reports being made public via news entities. NO NO NO NO

Terese Waters — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terese Waters Affiliation: Jun. 15, 2026 Transparency in this age of lying led by a president who lies more than any other in our history, is already difficult enough. There is no reason to allow companies to hide their financials from the public for an even longer period. It will be hard enough to force them to tell the truth, especially since Trump and his corruption has ensured that fighting against them is as ineffectual as possible. Far from enforcing antitrust laws long neglected, this administration has done everything it can to further consolidation and monopoly, as well as authoritarianism and oligarchy. Transparency is a protection for the public which is why this rule change is being proposed. It is inherently corrupt and completely unnecessary.

Sent from my iPad

Teri Hay — Jun 15, 2026
Subject: S7-2026-15 From: Teri Hay Affiliation: Jun. 15, 2026 Stand up for average Americans. Do NOT roll back the ENRON quarterly reporting.

Teri Klem — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teri Klem Affiliation: Jun. 15, 2026 No stop messing with the system and consider ramifications

Sent from my iPhone

Teri Massimo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Teri Massimo Affiliation: Jun. 15, 2026 This allows for dishonest business practices to citizens, stick market manipulation, and shareholders. I say it’s the erosion of honesty in business!

Regards,
Teri Massimo

Teri Parr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teri Parr Affiliation: Jun. 15, 2026 Quarterly, not semi-annual reporting works best to everywhere! Keep with quarterly reports!

Teri-Teressa Wilson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Teri-Teressa Wilson Affiliation: Jun. 15, 2026 Stay with quarterly reporting. It allows for quicker responses. As a retired senior, I cannot afford a loss. Marjorie T Wilson, Chicago.

Sent from my iPhone

Terie Dorry — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terie Dorry Affiliation: Jun. 15, 2026 Continue quarterly reporting. Fraud is rampant right now -monthly reporting would be better.

Sent from my iPhone

Terrance Ansbro — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terrance Ansbro Affiliation: Jun. 15, 2026 Leave it quarterly!

Terri Badgley — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Badgley Affiliation: Jun. 15, 2026 Terri Badgley
There’s no good that can come from allowing this — at least no good for consumers

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Terri Dull — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terri Dull Affiliation: Jun. 15, 2026 Vote no

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Terri Malouff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Malouff Affiliation: Jun. 15, 2026 Between Elon Musks SpaceX IPO stunt and now SEC's proposal to lessen my visibility into companies, why woukd I want to invest in the stock market? SEC and Wallstreet just keep stacking the cards against me. It just might be time to quit the stock market. Terri Malouff, registered dietitian

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Terri Marshall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Marshall Affiliation: Jun. 15, 2026 It is unethical snd would allow too much time for corrupt or negative actions to go unreported. Many could be harmed by an extended reporting period. No, this action is not necessary.

Sent from my iPhone

Terri Mettie — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Mettie Affiliation: Jun. 15, 2026 The vast majority of individual investors rely on quarterly reports to stay on track with our investing our life savings. We can't afford to wait 6 months to know about potential issues or opportunities.

Terri Reiter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Reiter Affiliation: Jun. 15, 2026 It's important to me to see the quarterly reports, I honestly think if anything changes it should be on the side of more reports than less, especially in this unstable time.

Get Outlook for Android

Terri Reiter — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Reiter Affiliation: Jun. 15, 2026 It's important to me to see the quarterly reports, I honestly think if anything changes it should be on the side of more reports than less, especially in this unstable time.

Terri Simmons — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Simmons Affiliation: Jun. 15, 2026 Terri Simmons, Retired Educator....this matters to me because it holds the company accountable and for transparency!

Yahoo Mail: Search, Organize, Conquer

Terri Slaughter — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terri Slaughter Affiliation: Jun. 15, 2026 Keep quarterly … we need to be kept informed thru the year on our investments!!

Sent from my iPhone

Terri Tutich — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Terri Tutich Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Investors should be able to have as much information as possible before choosing to invest. We should know who we are giving our hard earned money to and what they plan to do with it, especially in the current economy where everything costs so much more than it did even six months ago. A lot can change in six months, as we've seen. Don't allow companies to keep investors in the dark.

Terri Varnell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terri Varnell Affiliation: Jun. 15, 2026 My husband and I retired and we rely heavily on quarterly reports. Do not change this!

Terrisa Rodgers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terrisa Rodgers Affiliation: Jun. 15, 2026 NO !!!!

Yahoo Mail: Search, Organize, Conquer

Terry — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terry Affiliation: Jun. 15, 2026 Reporting has to remain quarterly and not revert back to the semi 1955 method. This allows for quicker reaction times for companies and provides investors a better pulse on their investments.

Terry — Jun 15, 2026
Subject: S7-2026-15 From: Terry Affiliation: Jun. 15, 2026 The United States needs to retain quarterly financial reporting. As a former CFO, I reported quarterly to the SEC & never viewed it as an onerous requirement. After Enron & the Lehman Brothers fiasco, it’s more important than ever.
Sincerely,
Teresa Knapp
Sidney, Ohio

Sent from my iPhone

Terry Bobbe — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Terry Bobbe Affiliation: Jun. 15, 2026 It should stay quarterly. Those who would get hurt the most are already hurting enough.

Terry Clark — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Clark Affiliation: Jun. 15, 2026 Keep it as short as possible. People are investing their life stavings

sometimes or enough that would make a difference in how well they live. They're hoping for the better not worse why is it? The government only wants to protect big business and not the American public?

Terry Clark — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Clark Affiliation: Jun. 15, 2026 Keep it as short as possible. People are investing their life stating sometimes or enough that would make a difference in how well they live. They're hoping for the better not worse why is it? The government only wants to protect big business and not the American public?

Terry Green — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Green Affiliation: Jun. 15, 2026 Charge a nominal fee, if you must SEC, but keep Quarterly Reporting. Thank you.

Terry M. Green

Terry Hashemi — Jun 15, 2026
Subject: S7-2026-15 From: Terry Hashemi Affiliation: Jun. 15, 2026 Dear SEC,

I am submitting my comments in an effort to save quarterly reporting, because it matters to me. In our seventies now, our retirement is significantly reduced as a result of investments my husband's company made in Enron with retirement contributions. This is one of the protections we have against malfeasance by those in positions of power. I simply cannot understand why SEC would even consider reducing these safeguards.This issue has affected us personally, and we did not, and cannot, recover from those loses. We now depend on our Social Security, which is constantly being threatened as well. Please continue to require quarterly reporting, so that more Americans will not experience the excruciating pain of losing money they worked years for, and then lost to a greedy scheme, which went on for far too long, because of the lack of oversight in place.Thank you for your consideration.

Terry Hashemi
Retired
Battle Ground, Washington 98604

Terry Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Johnson Affiliation: Jun. 15, 2026 Reporting should stay quarterly. Big companies should not be allowed to reduce disclosure to the public.

Terry Leah Procyk — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Leah Procyk Affiliation: Jun. 15, 2026 I am sick of all the backroom wheeling and dealing. We have a right to know!

Sent from my Galaxy

Terry Pace — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Pace Affiliation: Jun. 15, 2026 Terry Pace, chiropractor, the money I invest isn't gambling, it's investment for my family 's future. This rule would only give inside traders an advantage over the rest of us. Stop this nonsense.

Terry Sullivan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Terry Sullivan Affiliation: Jun. 15, 2026 Please do not allow the semi annual reporting change to go through. I am retired and most of my funds are tied to the stock market. This change would adversely affect my ability to monitor
and make changes to my portfolio. Respectfully,

Terry Sullivan
(352)283-0622

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terry swenson — Jun 15, 2026
Subject: S7-2026-15 From: terry swenson Affiliation: Jun. 15, 2026 Terry Swenson Retired greater Detroit area. I think that since Enron, what has changed to make the SEC give a consession to executives that could be exploited. Keep the quarterly certification in place. If it's not broken, don't fix it.

Testa Rossa — Jun 15, 2026
Subject: S7-2026-15 Comment From: Testa Rossa Affiliation: Jun. 15, 2026 Anthony Rosian-Business Owner

Regular Transparency is more important than anything; especially in during the Age of Data

Please don’t reverse the reporting requirements for companies. It’ll hurt retail investors like myself and lead to more speculative manipulation.

The Jones’s — Jun 15, 2026
Subject: Comment on S7-2026-15 From: The Jones’s Affiliation: Jun. 15, 2026 Please do not revert to previous standards. We are already penalized enough in today’s times.

Sent from my iPhone

The Motley Fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Full Transparency ALWAYS

The Motley Fool — Jun 15, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Multiple reports ARE REQUIRED a MINIMUM of 4 qtrs for investment strategies

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The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community Do not allow companies to elect to reduce the number of public-company reports from four times a year to just two. We think that’s a mistake! At its heart, investing is ownership. When you own a piece of a business, you deserve regular, transparent communication from that business. Reducing reporting requirements weakens the connection between companies and their owners. Some argue that fewer reports would reduce costs. Maybe. Although in an age of AI and increasingly efficient disclosure tools, even that point is debatable. Others argue it would ease the pressure to manage quarter to quarter. But short-termism comes from how people react to information, not from the information itself. Taking the reports away doesn't make anyone more patient. It just makes everyone less informed. What isn’t debatable is that less information rarely creates better-informed owners. Imagine owning a business and getting updates from your managers only twice a year. It would still run every day. You'd just know far less about how it was doing. That's effectively what's being proposed here. Companies will continue operating every day. Products will be launched. Customers will be won and lost. Strategies will succeed and fail. Yet under this proposal, owners would receive only half as many official updates about the businesses they own. Less transparency doesn’t eliminate uncertainty. It increases it. And when information finally does arrive, the surprises are likely to be bigger, the reactions sharper, and the volatility greater.

The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: The Motley Fool Community As a recently retired professional person who now relies, in large part, to investments for my retirement income, I sometimes use 10Q reports to evaluate my investment options. In my opinion, reducing the reporting frequency by half would do a grave disservice to the public. Frankly, I cannot envision any corporation reducing the reporting frequency for their own internal needs; therefore, the motivation is more about reducing transparency.

THE MOTLEY FOOL COMMUNITY RETIRED — Jun 15, 2026
Subject: File No. S7-2026-15 From: THE MOTLEY FOOL COMMUNITY I BELIEVE THIS CHANGE,

IF APPROVED, WILL HAVE A NEGATIVE AFFECT ON THE AVERAGE INVESTOR GIVING THEM LESS TIME TO REACT.

Theisa Cabo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Theisa Cabo Affiliation: Jun. 15, 2026 There is no logical or ethical reason to stop quarterly reporting! Leave it as is.

Theresa Goettke — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Theresa Goettke Affiliation: Jun. 15, 2026 Theresa G. Retired. Leave well enough alone. If I lose half of my portfolio, I'll be on food stamps and welfare. Let's keep more people off the dole. Less big government !

Theresa Hoang — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Theresa Hoang Affiliation: Jun. 15, 2026 This needs to be quarlty no exception now that we have a trillionaire running our country they want to change things and keep the poor from gaining strength

Sent from my iPhone

Theresa Lutz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Theresa Lutz Affiliation: Jun. 15, 2026 Companies that have our money should be MORE transparent, not less. Giving insiders still more advantages over individual investors further skews an already imbalanced relationship. Do not give the big investors and insiders yet an other opportunity to enrich themselves at the expense of the individual investors.

Thank you for your attention.

Theresa Lutz
Lake Mary, Fl
32746

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has."
Margaret Mead

Theresa Spearing — Jun 15, 2026

Subject: S7-2026-15 Comment From: Theresa Spearing Affiliation: Jun. 15, 2026 I think quarterly reporting is essential! I want know what's going on with MY money that worked so hard to earn and save. The fact that these companies say they're going to save money by reporting semiannually, is utter BS! The SEC should be on the side of ordinary, everyday investors like myself and millions of other Americans, not the lobbyists in DC and the crooks on Wall Street. PROTECT EVERYDAY AMERICANS AND THEIR HARD EARNED MONEY!!

Theresa, former project manager in the fragrance industry who can't find a job and is trying to protect the meek IRA I built up over 22 years.

Sent from my iPhone

THERESE DESAULNIER — Jun 15, 2026
Subject: Comment on S7-2026-15 From: THERESE DESAULNIER Affiliation: Jun. 15, 2026 I am a 60 year-old retired teacher who worked hard for her stock portfolio. My husband , a current working insurance adjuster continues to monitor the stocks we have in hopes that he will be able to retire soon. Please keep the companies accountable and have them report quarterly , without it, you endanger, the economic welfare of hundreds of thousands of Americans who could lose a lot of the wealth they are counting on to retire.

T.DeSaulnier
East Longmeadow Public Schools
"Art is not what you see but what you make others see, " Edgar Degas

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Therese Levin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Therese Levin Affiliation: Jun. 15, 2026 Remember ENRON!!! Whoever is pushing this needs to be investigated for fraud!!! Also, remember 2008 and how many lost their jobs. Quarterly reporting will help keep people more honest. Maybe we should go to every two months reporting. People are getting more and more dishonest every day!

Thom Bouis — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Thom Bouis Affiliation: Jun. 15, 2026 Semi annual reporting is not in the public best interest. Smarter to switch to tri-annual reporting every 4 months. Today's economy moves very fast, often instantly, so quicker reporting cycles are warranted.

Yahoo Mail: Search, Organize, Conquer

Thomas — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Affiliation: Jun. 15, 2026 This facilitates corruption. Insiders dump their shares before disclosure, retail buys the bag. I am so sick of the corruption in american business.

Thomas Swanson - Civil Engineer

Thomas Axley — Jun 15, 2026
Subject: File No. S7-2026-15 From: Thomas Axley Keep Quarterly Reporting. Investors rely on information to manage their portfolios. More information is better than less information. It seems to me only dishonest or poorly performing corporations would request this type of change. Semi annual reporting would give dishonest or poorly performing an opportunity to hide information from investors about their finances and performance. That hidden information would be available to insiders, though, giving them an unfair and illegal advantage over John and Jane Doe investors. Keep Quarterly Reporting.

Thomas Bradley — Jun 15, 2026
Subject: S7-2026-15 From: Thomas Bradley Affiliation: Jun. 15, 2026 Quarterly SEC reporting keeps CEOs honest, protects the corporation and its shareholders and protects the general public. Keep it in place!

Sent from my iPhone

THOMAS CALVEY — Jun 15, 2026
Subject: S7-2026-15 Comment From: THOMAS CALVEY Affiliation: Jun. 15, 2026 We must have quarterly reports for proper transparency

Sent from my iPhone

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thomas connell — Jun 15, 2026
Subject: Comment on S7-2026-15 From: thomas connell Affiliation: Jun. 15, 2026 I believe Quarterly reporting is what businesses should do!

Sent from my iPhone

Thomas Driscoll — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Driscoll Affiliation: Jun. 15, 2026 keep quaterly reporting ! As an investor without this information it will not be worthwhile to keep my fortune in the market. In fact open books would even the ground for small investors ,three months! heck make it daily reporting and there will be no surprises or insider actions anymore ! do not close the door on information i say open the books all the way !

Thomas Droppelmann — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Droppelmann Affiliation: Jun. 15, 2026 No, quarterly statements are an absolute necessity. Tom Droppelmann, teacher, retired

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Thomas Hughes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Hughes Affiliation: Jun. 15, 2026 E5l2l6ulv2bl2222 h rk e 5lwe³233 w

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Thomas Hyder — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Hyder Affiliation: Jun. 15, 2026 Absolutely not. This makes employee investments sitting ducks. This should not be allowed.

Sent from my iPhone

Thomas J. Cahill Jr. — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas J. Cahill Jr. Affiliation: Jun. 15, 2026 I want quarterly reporting or even, more frequently. 100% transparency. It's the investors money that made the companies, no matter what the executives think.

THOMAS KIRBY — Jun 15, 2026
Subject: Comment on S7-2026-15 From: THOMAS KIRBY Affiliation: Jun. 15, 2026 Why would we go “Back” to a process that has less transparency, lower returns, less accountability? From 1955 to 1970, that was the results. Why would the SEC choose to do this? Wasn’t that the reason it was changed to quarterly reporting? Whose idea is it to push this through ? What is the rationale behind this.
Thomas Kirby

Sent from my iPhone

Thomas Konrad — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Thomas Konrad Affiliation: Jun. 15, 2026 More frequently reports lead to better results for the people who invest their life savings!! Keep it the same way it is now b quarterly NOT semi annually!!

Bob Konrad

Thomas Lovell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Lovell Affiliation: Jun. 15, 2026 I have a better proposal: make it monthly inspections. If any irregularities are found, then you reduce the window to weekly. If there are STILL any irregularities, you do it daily, then you do it hourly and then per transaction.

People want to play games, they pay the price for it.
Remember this: we once had a society run by rich white Christians in Europe over 1,400 years ago; they called it The Dark Ages for a reason.

Thomas M — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas M Affiliation: Jun. 15, 2026 Thomas Migrock , driver at Manheim.

Quarterly is the only option to go. Anything other should not be up for discussion or decision making. Businesses need to provide information quarterly to keep them in check and from not capitalizing off of the American people.

Thank you.

Sent from my Galaxy

Thomas Melvin — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Melvin Affiliation: Jun. 15, 2026 I am a bookkeeper for two companies and I support keeping as much financial reporting public as often as possible.

Sent from my iPhone

Thomas Ryan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Ryan Affiliation: Jun. 15, 2026 THOMAS J RYAN CPA QUARTERLY REPORTING IS ESSENTIAL TO THE ECONOMY, INVESTORS AND MY CLIENTELE. REGULAR RELEASED DATA IS ESSENTIAL FOR MAKING CRITICAL BUSINESS DECISIONS FURTHERMORE IF IT AIN'T BROKE DON'T FIX IT GOES THE OLD ADAGE AND PROTECTING MY INVESTMENTS ARE SACRED.

Thomas Seavers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Thomas Seavers Affiliation: Jun. 15, 2026 Do not let this proposal proceed. It is both wrong and unethical.

Sent from my Galaxy

Thomas Topper — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Topper Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please take action to stop harming the general public who rely on sound investments as part of retirement.

Thomas Walker — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Thomas Walker Affiliation: Jun. 15, 2026 Less reporting means less everything for everyone No I do not agree with this. I would like them to report monthly. Please do not allow this to go through.

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Tiffany Goldberg — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tiffany Goldberg Affiliation: Jun. 15, 2026 Tiffany Anderson and this matters to me because their should be transparency in retail.

Sent from my iPhone

Tiffany Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tiffany Jones Affiliation: Jun. 15, 2026 There is no reason to make this change. This is beneficial to none of us here on the bottom. Tiffany Jones

Yahoo Mail: Search, Organize, Conquer

Tiffany Staten — Jun 15, 2026
Subject: File No. S7-2026-15 From: Tiffany Staten Reporting should remain quarterly to ensure appropriate transparency for the investing community at large.

Tim Heller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tim Heller Affiliation: Jun. 15, 2026 Keep it quaterly. Stop trying to F investors.
Tim Heller

Tim Herring — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tim Herring Affiliation: Jun. 15, 2026 Tim Herring, database administrator. Quarterly reporting keeps transparency and accountability above board. I was responsible for the database for a Fortune 500 company.

Sent from my iPhone

Tim Jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tim Jones Affiliation: Jun. 15, 2026 This is Tim Jones. I am retired. I support keeping reporting quarterly so I know how everything is going

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Tim Joost — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tim Joost Affiliation: Jun. 15, 2026 Quarterly reporting is essential to assist retail investors

Sent from my iPhone

Tim Mc keller — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tim Mc keller Affiliation: Jun. 15, 2026 Quarterly perhaps even increased to Monthly P&L, Income and Expenditures, full disclosure on any business with over 500,000 dollars a quarter. Businesses need to NOT have latitude in which to skirt the truth.

Sent from my Galaxy

Tim Rohlfing — Jun 15, 2026

Subject: S7-2026-15 Comment From: Tim Rohlfing Affiliation: Jun. 15, 2026 Tim Rohlfing; COO 3rd ear mastering
This need for regular reporting is essential to the investors of our company. They cannot be left in the dark about the status of their investments. We need to ensure investors have the latest information possible before they invest. Four weeks of books is a minimum time I'd need to make an informed decision about investing.

Best regards,
Tim

{/:]~sent from MyPhone~[:\}

Timothy Piontek — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Timothy Piontek Affiliation: Jun. 15, 2026 Don't change.

Tim P.

Timothy Wolfe — Jun 15, 2026
Subject: S7-2026-15 Comment From: Timothy Wolfe Affiliation: Jun. 15, 2026 We need quarterly reporting to.sta on top of economic changes how it relates to business

Yahoo Mail: Search, Organize, Conquer

TIMOTHY WORKMAN — Jun 15, 2026
Subject: S7-2026-15 Comment From: TIMOTHY WORKMAN Affiliation: Jun. 15, 2026 Tim Workman Crooks taking care of crooks. SEC does nothing about insider trading (look at every single politician that has become a millionaire)

Sent from my iPhone

Tina Byrnes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tina Byrnes Affiliation: Jun. 15, 2026 Please keep companies accountable and do not let us slide further into autocracy! Keep the reporting quarterly!

Sent from my iPad

Tina Chandler — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tina Chandler Affiliation: Jun. 15, 2026 Quarterly reporting must be maintained. PERIOD

Yahoo Mail: Search, Organize, Conquer

Tina Goldsmith — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tina Goldsmith Affiliation: Jun. 15, 2026 Let’s not give the criminals and con men that currently occupy the white house any more ways to enrich themselves and their circle of elites while we pay the price.

Tina Howard — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tina Howard Affiliation: Jun. 15, 2026 Tina Howard, School Librarian, Virginia Beach, VA
We need you to retain quarterly reporting. I have not been in the workforce ever since the legal age in Virginia to see my retirement, coming up soon, squandered in this way. The average middle class worker cannot afford to lose what they have worked for so many years to earn!

Sent from my iPhone

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tina mccarty — Jun 15, 2026
Subject: Comment on S7-2026-15 From: tina mccarty Affiliation: Jun. 15, 2026 It should remain quarterly and if not then it needs to be monthly. In Trump's last term I lost all of my IRA due to market manipulation. I had to retire with no retirement savings. I'm so sick of the wealthy finding ways to take our money 💰.

Tina Sanford — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tina Sanford Affiliation: Jun. 15, 2026 Tina Sanford, Speech/Language Pathologist I have worked for more than 30 years, have invested in my retirement and as I near retirement I want to know my investments are safe and growing. Moving away from quarterly reporting puts my investments, savings, and livelihood at risk. The benefits to the industry do not outweigh the detriments to the public at large.

Sent from my iPhone

Tishrickards — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tishrickards Affiliation: Jun. 15, 2026 Transparency is essential to honest commerce! Why continue to increase lack of accountability?

TJ Whitaker — Jun 15, 2026
Subject: S7-2026-15 Comment From: TJ Whitaker Affiliation: Jun. 15, 2026 Comment on Quarterly Reporting

My name is TJ Whitaker, and I work in a Production Planning and Forecasting role in manufacturing.

In my experience, quarterly reporting provides useful structure for evaluating performance, but it

often encourages a short-term focus that can distort decision-making. Operational realities in supply chain and production planning don’t always align neatly to 90-day cycles, especially when demand signals, labor constraints, and inventory positioning require longer planning horizons.

That said, quarterly reporting does have value in maintaining accountability and providing stakeholders with regular, standardized financial updates. The challenge is that it can unintentionally incentivize optimization of short-term results at the expense of longer-term stability and efficiency.

From my perspective, quarterly reporting matters because it directly influences how companies prioritize production, forecasting, and resource allocation. When reporting pressure is too strong, it can lead to reactive planning instead of stable, demand-driven execution—which ultimately increases variability in the system.

Sent from my iPhone

Tobias Woitke — Jun 15, 2026
Subject: Comment S7-2026-15 From: Tobias Woitke Affiliation: Jun. 15, 2026 Dear Madam or Sir,

As a private investor, I strongly oppose the proposed change to the reporting requirement. While there may be no direct benefit to investors, the change would result in reduced transparency for individuals who save for their retirement and future.

I urge you to consider the interests of taxpayers who rely on your advocacy to protect their financial well-being.

Thank you for your attention to this matter.

Sincerely,
T.Woitke

Toby Thompson — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Toby Thompson Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Don't go Corrupt like Trump

Todd Reitz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Todd Reitz Affiliation: Jun. 15, 2026 Stop hiding

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Todd Smeltz — Jun 15, 2026
Subject: S7-2026-15 Comment From: Todd Smeltz Affiliation: Jun. 15, 2026 Stop trying to allow fraud by the most powerful people in the country. Keep the rules as they are or make them more strict.

Todd Smeltz
150 Long Rd, Lykens, PA 17048
717-395-8684

Tom Christner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Christner Affiliation: Jun. 15, 2026 I prefer quarterly reports to make fraud harder to hide (ENRON). Tom Christner II Investor/LLC Owner/Rancher

Sent from my iPhone

Tom Damon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Damon Affiliation: Jun. 15, 2026 Keep the reporting. Accountability is extremely important.

Tom Fitzsimmons — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tom Fitzsimmons Affiliation: Jun. 15, 2026 Don’t do it!

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tom guhl — Jun 15, 2026
Subject: S7-2026-15 Comment From: tom guhl Affiliation: Jun. 15, 2026 Keep the three month reportings for public companies!
Investors have a right to know!

Tom Johnson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Johnson Affiliation: Jun. 15, 2026 Going to every six months is a huge step backwards, especially for the general public investors, people need quarterly reports to make decisions on investing.

Tom Kennedy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Kennedy Affiliation: Jun. 15, 2026 This is unacceptable. Do not allow the corporations hide anything. There's only one reason they want this, to line their pockets with my money.

Tom Kennedy
302-985-1037
tjkennedy73@gmail.com

Tom Lennon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Lennon Affiliation: Jun. 15, 2026 Companies will save no time or money by implementing this change as they all prepare it monthly to share with management. It clearly benefits insiders while hiding information from most investors. There is not one good reason to go forward with this plan.

Thomas Lennon
Tom@trlennon.com

Tom Mertens — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tom Mertens Affiliation: Jun. 15, 2026 Who is buying who off, only the insiders will know what is happening with a company

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Tom Mowbray — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Mowbray Affiliation: Jun. 15, 2026 Yes, keep Quarterly Reporting! There is much too much insider trading; including a public endorsement of inside trading by the Speaker of the US House of Representatives. Thank You!

Tom Palmer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Palmer Affiliation: Jun. 15, 2026 Do not change SEC reporting the 6 months. This ruling will increase the chance of some Tom Foolery that Trump would try.

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tom txroses.net — Jun 15, 2026
Subject: Comment on S7-2006-15 From: tom txroses.net Affiliation: Jun. 15, 2026 Please DON’T change public company reporting to twice a year. With advancement of technology, it should be easier than ever to report quarterly or even monthly. I’m 70 years old and the only income I have is that in the market. I need more information, not less
Tom Rose

Tom Westheimer — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tom Westheimer Affiliation: Jun. 15, 2026 Quarterly is not too much to ask, especially in our digital age

Tom Westheimer Peterborough, New Hampshire

• Never message anything you would not say in person
• Be loyal to peace, justice, the social good

• Patriotism is your conviction that your country is superior to all other countries because you were born in it. -- George Bernard Shaw

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Tommie Weber — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tommie Weber Affiliation: Jun. 15, 2026 Stop giving the hedge funds more time and latitude to hide fake shares while you pay them to create non existent liquidity in pools no one else can trade in. These shares are IOU's. These markets are being destroyed by yours and their phony financial schemes.

Sent from my iPhone

Tommy Ingles — Jun 15, 2026
Subject: S7-2026-15 From: Tommy Ingles Affiliation: Jun. 15, 2026 Don't fix anything that's not broken!

Tonda Childers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tonda Childers Affiliation: Jun. 15, 2026 It needs to stay quarterly

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TONI RAY Crawford — Jun 15, 2026
Subject: S7-2026-15 Comment From: TONI RAY Crawford Affiliation: Jun. 15, 2026 Toni Crawford As a retired educator who depends on quarterly reporting tomato informed decisions about my investments I believe it's necessary to keep this type of reporting.

Toni Schumacher — Jun 15, 2026
Subject: S7-2026-15 Comment From: Toni Schumacher Affiliation: Jun. 15, 2026 I have to ask why the Republicans want to destroy America? This is just one of many steps they've taken to complete their horrible task.

Toni Webb — Jun 15, 2026
Subject: S7-2026-15 From: Toni Webb Affiliation: Jun. 15, 2026 Quarterly reporting helps to keep the CEO's honest. There is no good reason to allow less reporting. The government should always strive to protect the people being represented, and their collective interests should be protected. The reason the reports are required at all is for that reason. Don't give them cover to hide shady dealings, or extra time to do so! Quarterly reporting is not onerous, and should be retained.

Sent from my iPhone

Tony — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tony Affiliation: Jun. 15, 2026 That is crazy. No no no

And how about mandatory voter ID. You all are being exposed. Stop ot !!

Tony Caliva — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tony Caliva Affiliation: Jun. 15, 2026 Opening the door to more corruption is detrimental to the country.

Dianne Caliva

Tony Finnerty — Jun 15, 2026
Subject: Rule Change From: Tony Finnerty Affiliation: Jun. 15, 2026 Keep quarterly filings the rule. Don't the rich already own enough of this country without ripping us off for more?
Sent from my iPhone

Tony kulik — Jun 15, 2026
Subject: File No. S7-2026-15 From: Tony kulik When I purchase stock I own part of the company and I want to know how it is doing. This affects the way I will handle business as to sell or keep the stock, companies owe it to their investors to let them know how the company is doing and semi annual is not enough. This affects my livelihood I want to know quarterly how my company is doing.

Tony Mullinax — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tony Mullinax Affiliation: Jun. 15, 2026 Don't change the quarterly reports. Why is the SEC DOING THIS?

Sent from my iPhone

Tony Riddle — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tony Riddle Affiliation: Jun. 15, 2026 Suicidal thinking. Leave quarter reporting alone. It's not broken. There's enough risk in the equity market as is without getting half the data.

Tonya De Keyrel — Jun 15, 2026
Subject: S7-2026-15 From: Tonya De Keyrel Affiliation: Jun. 15, 2026 Stop giving unscrupulous people the opportunity to cheat. This is how people get into trouble. They get out over their skis and try and recoup but just dig in deeper. Then everyone is fivked. Quit assuming people will be honest

and do the right thing. They won't.

Tonya McGinnis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tonya McGinnis Affiliation: Jun. 15, 2026 In a word, TRANSPARENCY. We base our retirements on these records. We base or life decisions on the information being provided in a timely manner. Companies get all the breaks. Individuals are being ignored and dismissed. It's time to step up and help WE THE PEOPLE. - T McGinnis, Director/ Career Services,Supporting Veterans

Tonya

Tonya Powell — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tonya Powell Affiliation: Jun. 15, 2026 As an investor, I want to my financial firm to have the data they need each quarter to make necessary adjustments. There is no reason other than corruption to change the schedule for corporate results. Keep it as is please.

Tonya Powell

Tonya Roush — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tonya Roush Affiliation: Jun. 15, 2026 The public needs quarterly reporting. To much can be hidden in that extra time to make proper decisions to our own financial interests. We need lobbyists who will fight for the little guy.

Top 0193 — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Top 0193 Affiliation: Jun. 15, 2026 Not a good idea, smart men changed it to quarterly and it’s worked for years. Only the riches will benefit and that will cause more division and potentially serious consequences.

Sent from my iPhone

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tova barchaim — Jun 15, 2026
Subject: Comment on S7-2026-15 From: tova barchaim Affiliation: Jun. 15, 2026 I am a 73 year old married woman with 5 grown up children who are struggling, though working, to put food on the table, pay their rent or mortgages. My husband and I have worked our entire adult lives. I was a teacher and he worked as an insurance adjuster. We got by. We are now retired and living off of our social security and small monthly payments from my savings, of which I give alot to help my kids and to charities. I've been reading about the SEC proposal to go back to a system that didn't do much to help the economy of our country and left investors high and dry. Doing that will cause millions of people to loose a huge part of their life savings, which is totally IRRESPONSIBLE and cruel. Can

you imagine what will happen when people realize what this will do to them. You'll Gd forbid, have 1929 all over. People will be selling everything to get out of the market and pocket their money. What good will that do for our economy? Seriously, WHAT ARE YOU THINKING? Sincerely, Tova B. from Florida

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Traci Wicker — Jun 15, 2026
Subject: S7-2026-15 Comment From: Traci Wicker Affiliation: Jun. 15, 2026 Keep it like it is supposed to be no more corruption!!!!

Tracy — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tracy Affiliation: Jun. 15, 2026 I want quarterly reports. I need that info to make decisions about my investments. So do your jobs please. And keep the playing field relatively level.

Sent from my iPhone

Tracy Ashby — Jun 15, 2026
Subject: File No. S7-2026-15 From: Tracy Ashby Request that the QUARTERLY reporting CONTINUE as the requirement. Investors need timely information on company/corporation activities in order to make best decisions. Longer gaps in required reporting will provide more time for potential fraud or bad practices to fester. Transparency, as our current Administration supports, is key. So please KEEP Quarterly reporting. Thank you Tracy Ashby

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Tracy Barnes — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tracy Barnes Affiliation: Jun. 15, 2026 Retain the quarterly reports to ensure that investors are informed about the latest developments in the stock market.

Yahoo Mail: Search, Organize, Conquer

Tracy Fedele — Jun 15, 2026
Subject: Quarterly Reporting Continuation From: Tracy Fedele Affiliation: Jun. 15, 2026 I prefer the quarterly reporting for various reasons and hope you will continue this way of reporting as is being requested by many. Thank you.

Tracy Furman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tracy Furman Affiliation: Jun. 15, 2026 As an accountant I a fully aware of the changes that can happen even monthly. Moving reporting to every six months will hurt investors and businesses. Investors will contract and be more risk adverse. Businesses may announce something that causes more investment and then does not work. The curve waiting six

months for real numbers puts everyone at risk. Please do not make this change.

Tracy Furman

Sent from my iPhone

Tracy Garrett — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tracy Garrett Affiliation: Jun. 15, 2026 Tracy Garrett USMC (Ret)
I am opposed to decreasing the public company reporting requirements. INCREASING transparency is the proper direction to take policy.

Get Outlook for iOS

Tracy Judy — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Tracy Judy Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Public companies should not be able to hide vital information. As a small investor, just saving for my retirement, this change is frightening. There is no reason to change the way it's always been done. We need to protect the citizens that are trying to save for retirement and need to be informed.

Tracy Kalmore — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tracy Kalmore Affiliation: Jun. 15, 2026 Corporations should report information quarterly! People deserve up to date information about their investments.

Sent from my iPhone

Tracy Raffaele — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tracy Raffaele Affiliation: Jun. 15, 2026 The world changes too fast to let companies go 6 months without reporting. Plus, everything is computerized. Doesn't seem like a hardship to submit a report they can likely produce with a few keystrokes daily.

Tracy Raffaele

Traia Wensel — Jun 15, 2026
Subject: S7-2026-15 From: Traia Wensel Affiliation: Jun. 15, 2026 This is outrageous!

Sent from my iPhone

Travis Blotsky — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Travis Blotsky Affiliation: Jun. 15, 2026 With a documented history for how badly semi annual reporting affects regular investors, it seems strange that this would even be considered. Unless you're trying to rig things for the ultra wealthy, there is no good reason to make this change.

Trent Oliver — Jun 15, 2026
Subject: S7-2026-15 Comment From: Trent Oliver Affiliation: Jun. 15, 2026 Keep Quarterly reporting

Trent Oliver she/her
Principal + Managing Director

212.675.7702 ext. 700
trent@bluetelescope.com

bluetelescope.com

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Trenton Schwartz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Trenton Schwartz Affiliation: Jun. 15, 2026 Why SEC should require quarterly financials

The SEC should maintain quarterly financial reporting requirements because they promote transparency, protect investors, and support efficient capital markets. Public companies operate in a rapidly changing environment, and investors need timely financial information to make informed decisions. Moving to semiannual reporting would create longer periods during which investors lack reliable data about a company's performance, increasing uncertainty and information gaps. Quarterly reporting helps ensure that all investors have access to the same material information at regular intervals. Without these disclosures, corporate insiders and large institutional investors could gain a greater informational advantage over retail investors, undermining market fairness and investor confidence.

Frequent reporting also improves market efficiency by allowing stock prices to reflect current business conditions more accurately. If companies reported only twice a year, investors would be forced to rely more heavily on speculation, analyst estimates, and rumors, increasing the risk of market volatility and pricing inaccuracies.

In addition, quarterly reporting strengthens corporate accountability. Regular disclosure requirements encourage management teams to closely monitor financial performance, maintain strong internal controls, and communicate openly with shareholders. More frequent reporting can also help identify emerging financial or operational problems before they become more severe. While some argue that semiannual reporting would reduce compliance costs and discourage short-term thinking, these benefits are often overstated. Most public companies already prepare financial information on a regular basis for internal management purposes. Moreover, reducing reporting frequency is unlikely to eliminate short-term market pressures, which are influenced by many factors beyond disclosure schedules.
Strong disclosure standards are one of the reasons U.S. capital markets remain among the most trusted and attractive in the world. Quarterly reporting reduces information risk, supports investor confidence, and can help lower companies' cost of capital by providing markets with consistent and reliable information.

For these reasons, the SEC should retain quarterly financial reporting requirements. The benefits of transparency, investor protection, market efficiency, and corporate accountability outweigh any potential advantages of semiannual reporting.

TJ Schwartz, Michigan

Tressa clip — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tressa clip Affiliation: Jun. 15, 2026 Why? Who is this helping? Not those of us that invested. It will help those that are crooked and there are a lot if them! Stop thus now!

Sent from my iPhone

Trevor — Jun 15, 2026
Subject: S7-2026-15 From: Trevor Affiliation: Jun. 15, 2026 Quarterly reporting seems a bit overboard. I believe that twice a year at six month intervals is more appropriate. Trevor Close retired from the utility business.

Trevor

Trey Hegstrom — Jun 15, 2026
Subject: S7-2026-15 From: Trey Hegstrom Affiliation: Jun. 15, 2026 If they are unwilling to not sign the corporate financials, what does this say about the integrity of the company. If they're to unsure and don't have to sign them. Then as investors why should we trust them? The level of trust in corporations is not that strong and more media showing corporations continuing to not act as good citizens diminish it further by weakening the requirement. Simple to keep in place and show accountability.

George Hegstrom, Littleton CO

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trey leblanc — Jun 15, 2026
Subject: Comment on S7-2026-15 From: trey leblanc Affiliation: Jun. 15, 2026 Do not allow changes in reporting method!

Tricia Hedin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Tricia Hedin Affiliation: Jun. 15, 2026 I request that the SEC not change the regulations for corporations from quarterly reporting to semi-annual reporting. As an investor, it concerns me that less transparency will adversely affect my investments and savings. I am retired and I depend on my investments to remain solvent and in my home. Do not make this proposed change!

Tricia Hedin
Eugene, Oregon
(Retired legal assistant)

Tristan Dyber — Jun 15, 2026
Subject: S7-2026-15 From: Tristan Dyber Affiliation: Jun. 15, 2026 Keep mandatory quarterly reporting.

Troy Hall — Jun 15, 2026
Subject: S7-2026-15 From: Troy Hall Affiliation: Jun. 15, 2026 Quarter ly

Sent from my iPhone

Troy Lawhon — Jun 15, 2026
Subject: S7-2026-15 Comment From: Troy Lawhon Affiliation: Jun. 15, 2026 Nobody should be hiding books period.

Sent from my iPhone

Trudi Sherwood — Jun 15, 2026
Subject: S7-2026-15 Comment From: Trudi Sherwood Affiliation: Jun. 15, 2026 Keep Quarterly Reporting for transparency! Plus we want the frequent updates!
Trudi S RN

TSG — Jun 15, 2026

Subject: S7-2026-15 Comment From: TSG Affiliation: Jun. 15, 2026 This proposed change ís unconscionable and unfair. Transparency is critical!
We need to be able to make informed decisions. This lark lets companies hide risks & unsavory actions, & important facts, and let's us, the public suffer— making us take the brunt of risk & any potentially life-altering financial consequences.
Stop this abuse!

MT Suárez
California

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Do not track!

This message may have been dictated using voice recognition software. Please disregard any obvious errors. If you are not the intended recipient, delete this message immediately. Thank you.

Tucson Sally — Jun 15, 2026
Subject: S7-2026-15 Comment From: Tucson Sally Affiliation: Jun. 15, 2026 FAIR is FAIR. Your actions are not FAIR to the general public.

Diane Kelly
The Villages, Florida

Tullivers Santa Fe — Jun 15, 2026
Subject: S7-2026-15 From: Tullivers Santa Fe Affiliation: Jun. 15, 2026 PLEASE do not change the quarterly reporting to twice a year. It will only serve to hurt the smaller investors who are relying on their investment savings for their retirement and other life expenses. The economy is bad enough; let's not make it worse for those who are just trying to plan for their future.

It seems the only benefit to changing the reporting to twice a year is to open the door for more fraud - haven't we had enough of that happening in the past decade??

Ellen Hutchins

Tyler Zuse — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Tyler Zuse Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Stop screwing over retail please. It's not just unethical your literally creating dystopia. By increasing the information advantage to institutions your robbing the average investor of any chance to gain in the market for when the institutions know first they benefit first. They already leave the crumbs for retail investors like me and you can see that because 90 percent of gains on wall street happened outside of market hours. Choosing this path with only make it worse.

Tyler Zuse

Uk Uk — Jun 15, 2026
Subject: File No. S7-2026-15 From: Uk No

Ulrike Nordby — Jun 15, 2026
Subject: S7-2026-15 Comment From: Ulrike Nordby Affiliation: Jun. 15, 2026 I am always on the lookout for the quarterly reports and study them in details. This is essential in determining which stocks to hold, which to sell and which ones to buy. We need the transparency to grow our own nest egg.
Ulrike Nordby, Social Worker

Ursula Thomas — Jun 15, 2026
Subject: S7-2026-15 From: Ursula Thomas Affiliation: Jun. 15, 2026 The economy, financial status of companies is much more volatile nowadays. If you accept investors money they need to be able to stay on top of how THEIR money is performing. If you are the CEO of a company you need to stand behind the information by signage and timely disclosure. Publicly traded companies are not private slush funds. U. Thomas, retired, investor

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val Escobar — Jun 15, 2026
Subject: S7-2026-15 Comment From: val Escobar Affiliation: Jun. 15, 2026 Don’t make the trading advantage between us and them even more unfair.

Sent from my iPhone

Val Merz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Val Merz Affiliation: Jun. 15, 2026 I am not in favor reducing reporting to twice per year. I rely on quarterly reports to manage my accounts. Thank you. Joan Moerke, retired. Fergus Falls, Mn

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Valena Norton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valena Norton Affiliation: Jun. 15, 2026 Valena Norton Admin Assistant Investment Advisor & Seasonal Tax Preparer

Less reporting to the SEC is not good for the American investor nor the financial market we live in. I see this as an absolute slippery slope that we do not need to go down. We learned the hard way with Enron and Madoff. Less reporting will take away the certain amount of transparency that currently exists. Corporations have responsibilities and reporting is the most effective tool for fulfilling those responsibilities.

Valerie Federoff — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valerie Federoff Affiliation: Jun. 15, 2026 My name is Valerie Federoff, former substitute teacher, keep the reporting quarterly, We Deserve to know how our investments are doing.. Keeping the data secret for too long means we don't have the information to take action.

Valerie Swalef — Jun 15, 2026
Subject: S7-2026-15 From: Valerie Swalef Affiliation: Jun. 15, 2026 Do not eliminate quarterly reporting! Less information allows more hiding of possible criminal behavior. As an investor, current information is necessary for the best decisions. Stop trying to hide bad behavior-it’s the only reason you would be wanting to do this. Valerie Swalef, retiree, Madera, CA

Valerie Viers — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valerie Viers Affiliation: Jun. 15, 2026 Not ethical! Keep quarterly reports. If not the hardworking people will be robbed of their hard earned retirement savings.

Valerie Vitale — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valerie Vitale Affiliation: Jun. 15, 2026 Keep quarterly reports! Transparency is the best way for investors to know what is going on in a company. This matters to small investors, like myself, who have worked a lifetime to save and invest responsibly. Do not take away our ability to see what the company is doing. Valerie Vitale, Retired Teacher

Sent from my iPhone

Valerieann Kiser — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valerieann Kiser Affiliation: Jun. 15, 2026 Valerieann Kiser. MPRF This is unacceptable. To easy for fraud. Why would anyone invest.

Valorie M — Jun 15, 2026
Subject: S7-2026-15 Comment From: Valorie M Affiliation: Jun. 15, 2026 No!

Sent from my iPad

Vanessa Boisvert — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vanessa Boisvert Affiliation: Jun. 15, 2026 My name is River Robertson. I'm a small business owner. Quarterly reports are important.

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vasundrasureka — Jun 15, 2026
Subject: Comment on S7-2026-15 From: vasundrasureka Affiliation: Jun. 15, 2026 Vasundhara Sureka, educator in New Hyde park. Keeping the quarterly reporting is critical for widow/senior like me to help make critical decisions on my investments . Investment income is a big part of my living expenses.

Vasundhara Sureka

VELMA MIZZI — Jun 15, 2026
Subject: Comment on S7-2026-15 From: VELMA MIZZI Affiliation: Jun. 15, 2026 I work in a public and in Finance so I know the time and effort it takes for the quarterly reporting. I'm also within a decade of retirement and I won't have a lot of time to make up what will be lost with this process. Please do no do it. Rich people will still be rich but people like me will have to make difficult choices, like continue to work in retirement.

Sent from my iPhone

VERA BAYLIS — Jun 15, 2026
Subject: Comment on S7-2026-15 From: VERA BAYLIS Affiliation: Jun. 15, 2026 Quarterly Reporting is not in the interests of the small investor. It only provides benefits for the wealthy.... .specifically those that control the financial houses and those that have high level financial ties to them. It seeks to muddy the waters of disclosure and enrich the few. Ian Baylis. Retired. South Carolina.

Yahoo Mail: Search, Organize, Conquer

Vergil Demery — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vergil Demery Affiliation: Jun. 15, 2026 When we see what is happening each quarter, we know how to react. Maybe instead of having quarterly, we should increase to monthly. Investors will have real time financial health of some of these companies and

act accordingly.

Vernie Mullins — Jun 15, 2026
Subject: S7-2026-15 From: Vernie Mullins Affiliation: Jun. 15, 2026 Keep up the quarterly reporting

Sent from my iPad

Vernon Reynolds — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vernon Reynolds Affiliation: Jun. 15, 2026 I believe quarterly reporting is necessary for stability of the stock market and the average investor.
Vernon Reynolds

Sent from my Galaxy

Verushka Pillay — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Verushka Pillay Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
The integrity of the markets is based on checks and balances and to minimize the Conflict of Interests that have been identified in the markets which deters participants and makes them go to other financial assets instead. Nasdaq sells data to institutions as well as providing retail trading information to organizations. This is also accessible via market data fees and errodes the trust in the American market. This kind of leverage makes smart retail traders more cautious vs interested in taking risk with no oversight. Please protect retail traders otherwise they will move over to foreign exchanges

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Vici Shull — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vici Shull Affiliation: Jun. 15, 2026 With computerization the time frame should be weeks less than it is right now, NOT more. I was the accounting manager for a corp!

Sent from my iPhone

Vicki Bettis — Jun 15, 2026
Subject: S7-2026-15 From: Vicki Bettis Affiliation: Jun. 15, 2026 Keep the reporting on a quarterly basis. As a retiree, this information, given quarterly is needed for investment purposes. Keep

companies accountable.

Vicki Bettis

Vicki Blachman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Vicki Blachman Affiliation: Jun. 15, 2026 Please do NOT return to quarterly reporting! Whatever your reasons, in the past, that has only led to lower returns for investors. I'm a retired person who won't have long to rebuild losses, and will need every penny I've saved to support myself in retirement. I'm Vicki Blachman in Austin, Texas, and I appreciate your consideration of this comment.

Vicki Casone — Jun 15, 2026
Subject: S7-2026-15 From: Vicki Casone Affiliation: Jun. 15, 2026 To Whom it May Concern;

I am begging you to make all Companies file quarterly reports to keep us on the straight and narrow. We have to many Companies are taking of stock holders by not giving the correct information. I have been involved with more than 11 lawsuits since I have been retired. I have only been retired for 10 years. This is ridiculous. Something better has to be done. The CEO'S and the CFO'S are not being honest about the Company's stock or what the specific stock actually does.

You also need to keep the Politicians and their families out of the market. The insider trading has gotten way out of control.

Kindest Regards

Vicki Casone-Bertok

Vicki Dickinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vicki Dickinson Affiliation: Jun. 15, 2026 We are retired and our investments are our cushion. Please keep quarterly reports. We depend on this for changes.

Vicki Edwards — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vicki Edwards Affiliation: Jun. 15, 2026 I'm retired and my retirement income comes from my investments. Keep the reports quarterly! This is my money you're messing with!
Vicki Edwards
Sent from my iPhone

Vicki Stinson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vicki Stinson Affiliation: Jun. 15, 2026

Vicki Victor — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Vicki Victor Affiliation: Jun. 15, 2026 How dare you try and steal our hard earned savings! Keep the reporting as ur currently is.

Sent from my iPhone

Vickie A — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Vickie A Affiliation: Jun. 15, 2026 Columbus Ohio
No 50 year roll backs to benefit corporations. Keep reporting current and accurate.

Vickie Amirault

Vickie Balewski — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vickie Balewski Affiliation: Jun. 15, 2026 Vickie Balewski banker. as investors Quarterly reporting only makes since. We have a right to know if things are going south and we could possibly loose everything we have been working for. This sounds like what congress does to keep us in the dark. He'll yes quarterly reporting is a must.

Vickie Watson — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vickie Watson Affiliation: Jun. 15, 2026 Keep accountable as it is. There is plenty of theft going on without the SEC joining! Our proud USA is becoming a disgraceful!

Vicky Martin — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Vicky Martin Affiliation: Jun. 15, 2026 Maintain quarterly reporting please. Lay investors like me need the timely transparency.

Victor Martinez — Jun 15, 2026
Subject: S7-2026-15 Comment From: Victor Martinez Affiliation: Jun. 15, 2026 As an investor in the US stock market, I rely on wuerterly reports to guide my actions. Please do not let companies report any less often.

Victor M. Martinez

Austin, Texas

Victor Zamudio — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Victor Zamudio Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I am the ceo owner of this domain and software monzilla firefox@apple.com I would like everything back in my control my account is hacked along with everything else my bank accounts files stock markets photos everything I want everything back and all the hackers that are tied to my account or are trying I want everything taken from them and put in my bank accounts or in my possession and delete them forever and anyother hacker that tries and the same go for everyone else that is being hacked around the world good people are losing everything they worked hard for the give them the same applying as me the bad ones will never hack again and I have the files to prove it

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VIctoria BEUTTEL — Jun 15, 2026
Subject: S7-2026-15 From: VIctoria BEUTTEL Affiliation: Jun. 15, 2026 YES QUARTERLY REPORTS

Victoria Cook — Jun 15, 2026
Subject: S7-2026-15 Comment From: Victoria Cook Affiliation: Jun. 15, 2026 I think it should be left the way it is. Quarterly is far better so you know if they are losing money!

Sent from my iPhone

Victoria Highley — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Highley Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Frequent disclosures allow for trust in investments in American markets- we have seen for decades how corporations will get away with bad decisions for far too long before investors get any notice or understanding of how bad things are. Keep trust in our markets by rejecting the 6 month SEC reporting proposal and kee I the quarterly reports. It's a privilege for companies to be on the public market, and they need to show proof that they won't break our trust.

Victoria Korosei — Jun 15, 2026
Subject: S7-2026-15 From: Victoria Korosei Affiliation: Jun. 15, 2026 We deserve accountability in our economy. Don’t devalue, disempower and minimize our only legitimate watchdog.

Sent from my iPhone

Victoria Korosei — Jun 15, 2026
Subject: S7-2026-15 From: Victoria Korosei Affiliation: Jun. 15, 2026 My name is Victoria Korosei

from Oakwood, Ohio, a retired college secretary.
We deserve accountability in our economy. Don’t devalue, disempower and minimize our only legitimate watchdog.

Sent from my iPhone

Victoria Lambert — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Victoria Lambert Affiliation: Jun. 15, 2026 Do not take our country backwards. This rule change will NOT be beneficial to the American people.

- Victoria Lambert 🐝

Victoria P — Jun 15, 2026
Subject: S7-2026-15 Comment From: Victoria P Affiliation: Jun. 15, 2026 Victoria Purkey, Contractor

More frequent reporting allows Americans like myself make educated decisions about our finances and investments. Historically, less frequent reports have been disastrous for the economy and individual investors. Protect Americans and retain quarterly reporting.

Get Outlook for iOS

Victoria Pohlman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Victoria Pohlman Affiliation: Jun. 15, 2026 I am against a repeal. Less reporting means less money to average middle class Americans. Going back to 1955 is NOT the answer.

Vicki Pohlman

Victoria Wulff — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Wulff Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I can't afford to lose money. I need to keep track of my investments. Keep the quarterly reports rule.

Vijay Swearingen — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Vijay Swearingen Affiliation: Jun. 15, 2026 This has already been tried and failed. We make such changes to laws in order to benefit societal progress and wealth rather than hinder it behind closed doors.

Vincent Matthews — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vincent Matthews Affiliation: Jun. 15, 2026 How does this benefit anyone but an insider or an inside trader?

Sent from my iPhone

VIRGINIA ABBOTT — Jun 15, 2026
Subject: S7-2026-15 From: VIRGINIA ABBOTT Affiliation: Jun. 15, 2026 Capitalism REQUIRES regulation. As long as there is greed, there must be regulations to control it.

Virginia and William Brown — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Virginia and William Brown Affiliation: Jun. 15, 2026 Please do not enact this proposal. Many consumer watchdog agencies have been removed, so less transparency in business is dangerous. This will only benefit corporate America. Keep things as they are. Virginia Brown, Asheville, NC

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Virginia Hawkins — Jun 15, 2026
Subject: S7-2026-15 From: Virginia Hawkins Affiliation: Jun. 15, 2026 Virginia Hawkins, Retired Lansdale PA , keep these companies accountable, taking shortcuts is economical for them but not responsible. They are holding our money and we need to be kept aware of what is happening w it! If they want my money for investment it should be their responsibility to be accountable w that trust and provide reports at the minimum - quarterly!

Sent from my iPhone

Virginia Loehr — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Virginia Loehr Affiliation: Jun. 15, 2026 Virginia Loehr, Retired
Texas. I have worked since I was 13 yrs old. I worked for an oilfield service company for 38 years, so I could have retirement $$ to help me make comfortable in my last years. That's not happening now because the Congress & Senate has failed the American people by NOT listening to what we need. The corruption is rampant, and we pay. The economy sucks and we don't need the SEC to change reporting quarterly. We don't need or can't afford for the six month reporting. Why is the government working on us to be in poverty? Please leave it as it is.
If this happens everything I have saved will be gone and the 38 years of work was for nothing.

Virginia Newton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Virginia Newton Affiliation: Jun. 15, 2026 No no no. Do not change the rules. Someone will profit but it won't be the investor

Sent from my iPad

Virginia Ryan — Jun 15, 2026
Subject: S7-2026-15 Comment From: Virginia Ryan Affiliation: Jun. 15, 2026 All Americans should be able to trust the companies they have an investment in. If not, I hope we all pull our investments out. This is disgustingly greedy.

Virginia Tate — Jun 15, 2026
Subject: S7-2026-15 Comment From: Virginia Tate Affiliation: Jun. 15, 2026 Hello, My name is Virginia Tate. I'm a retired finance manager and I count on quarterly statements to make my financial investments. Anything short of quarterly statements will leave investors blind and promote insider trading. Do the right thing for the majority. It's time.

Get Outlook for iOS

Virginia Thurman — Jun 15, 2026
Subject: S7-2026-15 Comment From: Virginia Thurman Affiliation: Jun. 15, 2026 No more ways for fraud!!
Virginia Thurman
Retired.

Virginia Turner — Jun 15, 2026
Subject: S7-2026-15 Comment From: Virginia Turner Affiliation: Jun. 15, 2026 The less oversight, the more chance of problems. Stop the degradation of our systems.

Sent from my iPhone

Vito Fintzel — Jun 15, 2026
Subject: S7-2026-15 Comment From: Vito Fintzel Affiliation: Jun. 15, 2026 No, reporting needs to continue to be done quarterly! I need to know the temperature of what is going on in a business on a quarterly basis at a minimum. How often do you check on the temperature?

Yahoo Mail: Search, Organize, Conquer

Vivienne Valente The Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Vivienne Valente Twice a year reduces much needed transparency.

VL Hudson — Jun 15, 2026
Subject: S7-2026-15 From: VL Hudson Affiliation: Jun. 15, 2026 Why are you changing something that wasn’t broken?!? Stop destroying the USA! Stop being part of the problem. Do. The. Right. Thing.
Please!
Victoria Hudson
Craftsbury, VT

Sent from my iPhone

Vladimir Drozdoff, PhD, JD Chief IP Counsel (Major Research Institute) — Jun 15, 2026
Subject: File No. S7-2026-15 From: Vladimir Drozdoff, PhD, JD I'm writing to oppose the proposed rule change S7-2026-12) to allow companies to file semi-annual financial reports in lieu of quarterly 10Q reports. My work supports business development, licensing and technology transfer in fast moving areas such as biotechnology, pharmaceuticals, and artificial intelligence. Having up to date financial information is crucial to making intelligent business decisions and correctly assessing risks. We rely on 10Q reports as a major source of information to obtain reliable snapshots on performance of potential commercial partners, spot concerning trends and to support accurate industry diligence. These days, six-month old information in industries like this is relatively old and outdated and would fail to provide the value we receive and are accustomed to from 10Q reporting. Moreover, the entry of AI into work flow for finance and accounting has or will dramatically reduced the burden of quarterly reporting. Maintaining transparency and equitable access to business information should remain a priority.

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vmbeauchamp — Jun 15, 2026
Subject: S7-2026-15 Comment From: vmbeauchamp Affiliation: Jun. 15, 2026 6 months is too long between reports. Yes , if you are the one who has to fill one out the quarterly reports, it is a pain, but it alerts you to a trend much earlier. Don't get rid of quarterly
 reporting please. That transparency is owed to your public.

Yahoo Mail: Search, Organize, Conquer

Voletta Chavis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Voletta Chavis Affiliation: Jun. 15, 2026 Keep the Quartely Report!

Sent from my iPhone

W. Ray Glasgow — Jun 15, 2026
Subject: S7-2026-15 Comment From: W. Ray Glasgow Affiliation: Jun. 15, 2026 Taxes are reported and paid quarterly. Modern processing makes it so easy, entities should report monthly for even more diligent transparency, rather than provide opportunity for skullduggery. There is no reason to change reporting from quarterly to only twice a year. Such a change is inviting abuse of the purpose or reporting.
Ray Glasgow

Wade Lehman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Wade Lehman Affiliation: Jun. 15, 2026 Please retain the quarterly reporting requirement for corporations. Shareholders are owners of corporations and deserve as much current information as possible. In my case, I am now retired and depend on my investments for my day to day income. Thank you.

Wade Lehman
President, Lehman Scientific, LLC (retired)
Wrightsville, Pennsylvania, USA

Sent from my iPhone

Wade Thrower — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wade Thrower Affiliation: Jun. 15, 2026 Greedy is all this amounts to...this good ol boys and girls shenanigans....what you can do in 6 months is steal your investors blind...while the elite few take the money and run....your running a Vegas business plan!

Walentin Kostenko — Jun 15, 2026
Subject: S7-2026-15 Comment From: Walentin Kostenko Affiliation: Jun. 15, 2026 Quarterly makes it more difficult for corporations to hide their financial activities from the government and the public…

Wally Bloss - gmail — Jun 15, 2026
Subject: S7-2026-15 From: Wally Bloss - gmail Affiliation: Jun. 15, 2026 I am an investor with several holdings. Do NOT CHange the reporting requirement!

Wally Elton — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wally Elton Affiliation: Jun. 15, 2026 I oppose this proposal to double the amount of time companies have to conceal information from investors. The cost savings will be minimal and I will bear the cost of less information to guide investment decisions. This proposed change will just allow more time for fraud to be hidden from others. Think Enron cooking its books. Quarterly filings don’t prevent fraud, but they do make exposure likely sooner. I also fear that “optional” will become the new normal once companies start doing it. I call on you to withdraw

this proposal for the benefit of investors like me. Thank you for the opportunity to comment.

Wallace Elton
Middlebury, VT 05753

Sent from my iPhone

Walt — Jun 15, 2026
Subject: S7-2026-15 Comment From: Walt Affiliation: Jun. 15, 2026 Why are you taking away a report which can help millions of average Americans. Corporations suck enough of the blood of the American worker, do you really NEED more. Billionaires are riding on the backs of workers and don't really care. Remember real America! And corporations should not be treated as a persons. Worst thing to happen to the average worker. Remember people, real Americans, do get angry when protections are quietly taken away. As an aside why aren't you investigating those who are illegally using insider information. Again that's a cheesy president & billionaire play land. The 1% have no clue how the other 99% live. I don't own an island, or the largest sailing boat in the world, I'm having a hard time affording life with some ease to it.
Do Your Job!

Sent from my iPad

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walter cook — Jun 15, 2026
Subject: S7-2026-15 Comment From: walter cook Affiliation: Jun. 15, 2026 Just what Americans need more major corporate bankruptcies have wiped out billions of dollars in shareholder value, retirement savings, and jobs. Here are some of the most significant collapses in modern history, grounded in verified reporting:

1. Lehman Brothers (2008)
Cost to the public: Hundreds of billions; triggered global financial crisis
Lehman's collapse remains the largest bankruptcy in U.S. history, with $691 billion in assets at filing. Its failure set off a worldwide financial panic and erased tens of thousands of jobs.

2. Washington Mutual (2008)
Cost: Massive depositor panic; $327 billion in assets
WaMu suffered the largest bank failure in U.S. history, collapsing after depositors withdrew $16.7 billion in just 10 days. Its banking operations were sold to JPMorgan for a fraction of their value.

3. Enron (2001)
Cost: $74 billion in shareholder value; destroyed pensions
Enron's implosion exposed one of the largest accounting frauds ever recorded. Its stock fell from $90 to pennies, wiping out retirement accounts and leading to the dissolution of Arthur Andersen.

4. WorldCom (2002)
Cost: $180 billion in shareholder value
WorldCom's bankruptcy revealed $11 billion in accounting fraud, making it one of the most devastating corporate scandals in history. Over 30,000 jobs were lost.

5. General Motors (2009)

Cost: Tens of billions; massive restructuring
GM's bankruptcy was the largest manufacturing collapse in U.S. history, with $172 billion in assets. Government intervention saved the company, but tens of thousands of jobs and dealerships were lost.

6. Chrysler (2009)
Cost: Industry-wide shock; $39 billion in assets
Chrysler's bankruptcy, driven by collapsing auto sales, led to a government-backed restructuring and eventual merger with Fiat.

7. Pan Am (1991)
Cost: Loss of 7,500 jobs; end of an iconic airline
Pan Am's collapse shocked the aviation world, driven by fuel costs, terrorism fears, and deregulation pressures.

8. Toys "R" Us (2017)
Cost: 33,000 jobs; end of a retail era
Crushed by debt and unable to compete with online retailers, Toys "R" Us collapsed despite decades of dominance.

9. Blockbuster (2010)
Cost: 84,000 jobs; total market wipeout
Blockbuster's failure became a symbol of digital disruption after it dismissed Netflix's rise.

10. Rite Aid (2025)
Cost: Ongoing closures; major retail fallout
Rite Aid filed for bankruptcy again in 2025, closing stores nationwide and selling off assets as part of a long-term decline.

amazon.com/author/walteracook

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walter Moore — Jun 15, 2026
Subject: Comment on S7-2026-15 From: walter Moore Affiliation: Jun. 15, 2026 I want quarterly reporting to stay. I want to know how my investments are doing!!!

Walter Thiem — Jun 15, 2026
Subject: S7-2026-15 Comment From: Walter Thiem Affiliation: Jun. 15, 2026 The corporations have their best interests in mind, not ours. There is a reason that these rules were put in place, do not remove them.

Wanda Foster — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wanda Foster Affiliation: Jun. 15, 2026 These large corporations make big moves in a short time. Sometimes they make or break their companies and

stock value. Six months is too much freedom for corporations to do whatever they want even when it is not in the interest of the public, the stock holders, and other stakeholders or potential M&A companies.

Sent from my iPad

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wanda lovell — Jun 15, 2026
Subject: S7-2026-15 Comment From: wanda lovell Affiliation: Jun. 15, 2026 Our President is working toward transparency in all areas. This is another way for hidden agendas to progress. We are learning that greed has corrupted many aspects of our businesses and government. The SEC is supposed to oversee the financial industry to make sure all is aboveboard and fair, not to coddle them. Wanda Lovell , retired.

Yahoo Mail: Search, Organize, Conquer

Warren Hix — Jun 15, 2026
Subject: Comment on proposed rule to end Quarterly Reporting on Stocks. From: Warren Hix Affiliation: Jun. 15, 2026 Sirs:
I read that the SEC is considering ending the quarterly reporting by stocks on their performance. Below is my comment on this.

The health of our economy, and by extension our nation, depends on providing information in a timely basis, and in the involvement of the general population. This proposal to report just twice a year, undermines both of those fundamentals.

Warren Loomis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Warren Loomis Affiliation: Jun. 15, 2026 This policy does not benefit the investors(owners). To be considered public Information should be open and visible

Thanks,

Warren Loomis I Construction Administration Lead
Planning & Landscape Architecture
O: 73.953.5200 I D: 713.580.4129
Street, Suite, City, State Zip
EMPLOYEE-OWNED. CLIENT FOCUSED.
www.lja.com

Warren Napier — Jun 15, 2026
Subject: S7-2026-15 Comment From: Warren Napier Affiliation: Jun. 15, 2026 The proposed change

is a step backward, an attack on the consumer in favor of darkness rather than transparency. Investors should be able to make decisions and receive benefits based on current data, not outdated data.

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warren413958 — Jun 15, 2026
Subject: S7-2026-15 Comment From: warren413958 Affiliation: Jun. 15, 2026 For the small investors we depend on quarterly reports to more accurately improve our earning potential. Having to wait 6 months will adversely affect our earnings. Please reject this proposal.

Sincerely,
Brenda Warren

Sent from my Galaxy

Wayne Marshall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wayne Marshall Affiliation: Jun. 15, 2026 Wayne Marshall? Retired. Keep the quarterly reports so I can more accurately keep track of my investments. As I am retired these reports are very important as I depend on them to control my income in retirement.

Sent from my iPhone

Wayne Rampey — Jun 15, 2026
Subject: File No. S7-2026-15 From: Wayne Rampey I oppose reducing the public company reporting requirements from once per quarter to twice per year. As a serial business founder, member of multiple board of directors on companies, active investor in public company stocks, as well as having direct professional relationships with several past senior level executives of public, fortune 500 companies, timely release of financial performance is without doubt one of the most important data streams to being an informed investor. As technology increases, so do the tools capable of improving the speed to gather, analyze and release information that is critical to the investing public. Less data due to longer time frames between financial reporting is the antithesis of what is in the best interest of the investing public. I adamantly oppose reducing the number of times per year of publishing financial results of public companies, and trust the SEC recognizes the importance of timely data necessary to make wise and prudent investing decisions.

Wei Chen-goldman — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Wei Chen-goldman Affiliation: Jun. 15, 2026 Must KEEP the current reporting quarterly!!! Keep it transparent.

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Wendwll Hickey — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wendwll Hickey Affiliation: Jun. 15, 2026 Another way to steal or money and not be accountable to no one ,then they will want no oversight at crash the market walk away with .ore of our money 🤑

Wendy Green — Jun 15, 2026
Subject: S7-2026-15 From: Wendy Green Affiliation: Jun. 15, 2026 Please don't change the law, meant to protect investors!

Wendy Green

Wendy L Starn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wendy L Starn Affiliation: Jun. 15, 2026 We deserve to know what's happening with our money. Keep quarterly statements.
W Starn
Investor

Wendy Muni — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wendy Muni Affiliation: Jun. 15, 2026 No, you’re not going to let your companies hide their books for 6 months at a time. Absolute nonstarter. Transparency is a must.
Wendy Muni
Retired educator

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wendy pearson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: wendy pearson Affiliation: Jun. 15, 2026 Please make the quarterly reporting a mandatory requirement for all companies, oversight must be maintained to keep companies and their employees honest. People rely on the transparency to monitor and maintain their portfolios.

Wendy Pearson
Buellton, Ca.
IT ANALYST

Wendy Perreault — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wendy Perreault Affiliation: Jun. 15, 2026 Investors like me do

not want it to be easier to hide fraud … I am getting close to retirement and I need to rely on fair markets.

Wendy Perreault

Wendy Robertson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Wendy Robertson Affiliation: Jun. 15, 2026 Please keep quarterly. I have a pension, my pay is based on monthly reports. Quarterly gives room for errors and changes I'm medically retired. Keep doing quartely please. In Springfield, Oregonv Wendy Robertson, Thank you

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Wendy Sawyer — Jun 15, 2026
Subject: File No. S7-2026-15 From: Wendy Sawyer Save quarterly reporting. We need it, as we lose half the accountability we built since Enron if we start accepting "furnished" data that was never certified.

Wendy Simmons — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wendy Simmons Affiliation: Jun. 15, 2026 Wendy Simmons, Travel Agent. This is just one more way that corporations will find ways to avoid paying their fair share of taxes, and to hide the illegal activities going on behind closed doors. It matters to me because it affects all of us: whether or not we have jobs that can cover all of our bills, including healthcare.

Wendy Simmons

Wendy Weir — Jun 15, 2026
Subject: S7-2026-15 From: Wendy Weir Affiliation: Jun. 15, 2026 We need it as a guardrail so CEO’s know they are accountable!

Wendy Weir
916-812-7147
Sent from my iPhone

Wesley Cohn — Jun 15, 2026
Subject: S7-2026-15 Comment From: Wesley Cohn Affiliation: Jun. 15, 2026 My name is Wesley Cohn. Previously contracted Senior Biomedical Research Associate for DHA (Thanks Trump for the big beautiful L!), now unemployed Musician, and Activist. Stop enabling corruption by allowing insider trading, while limiting transparency to The American public allowing Semi-Annual reporting. Or— keep sending us Americans the bird! (I'm not talking about the eagle either) Thanks!

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wesley jones — Jun 15, 2026
Subject: S7-2026-15 Comment From: wesley jones Affiliation: Jun. 15, 2026 Please don't Please

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Will Crowther — Jun 15, 2026
Subject: S7-2026-15 Comment From: Will Crowther Affiliation: Jun. 15, 2026 That would be bare-faced discrimination. It's clearly time for cleaning house at the Security and Exchange.

Will Healy TMF Contractor — Jun 15, 2026
Subject: File No. S7-2026-15 From: Will Healy I hope the SEC will consider maintaining the requirements for the 10-Q. I think the quarterly reports help me as a journalist and an investor to better understand what is going on with the companies I follow. I also feel like a six-month requirement will greatly reduce this transparency without fostering a long-term investment perspective that I have long urged my readers to follow.

William Alarie — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Alarie Affiliation: Jun. 15, 2026 Transparency is the only way we can survive. Please do not take this away. Six months is unconscionably long to force us in the dark. This is not right. It's immoral.

Sent from my iPhone

William Barthold — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Barthold Affiliation: Jun. 15, 2026 We're tired of getting screwed by the government and big business. Stop making it easier for them to cheat us. I can only assume they are lining you pockets with bribes.

Sent from my iPhone

William C Hellmers — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William C Hellmers Affiliation: Jun. 15, 2026 William

Hellmers
Financial Consultant
Brooklyn, NY
Quarterly reporting helps with transparency and tracking of performance which is ESSENTIAL in determining a company's performance. KEEP REPORTING QUARTERLY!!!

Sent from my iPhone

William Hickey — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Hickey Affiliation: Jun. 15, 2026 I say no. Why fix something that is not broke. We need transparency to make proper decisions.

William Hickman — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Hickman Affiliation: Jun. 15, 2026 Corporations are not benevolent entities. Quarterly reporting is NON-NEGOTIABLE! It must stay in place for transparency and protection of shareholders! KEEP QUARTERLY REPORTING

William Hickman — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Hickman Affiliation: Jun. 15, 2026 Corporations are not benevolent entities. Quarterly reporting is NON-NEGOTIABLE! It must stay in place for transparency and protection of shareholders!
KEEP QUARTERLY REPORTING!

William Hicks — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Hicks Affiliation: Jun. 15, 2026 This has BAD idea written all over it.

WILLIAM HITZ — Jun 15, 2026
Subject: Comment on S7-2026-15 From: WILLIAM HITZ Affiliation: Jun. 15, 2026 William Hitz
Retired
Harrisburg, Pennsylvania

It is important the quarterly reporting and accountability is upheld to insure complete transparency to the investing community. Please do not reduce reporting to only semi-annually.

Thank you!

Sent from my iPhone

William J Bryan — Jun 15, 2026

Subject: S7-2026-15 Comment From: William J Bryan Affiliation: Jun. 15, 2026 William Bryan - former Int. Secy-Trea - quarterly should remain. Members deserve to have normal reports to study. I see nothing to be gained by simply changing 3-to-6 month reporting.

William Loiterman — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: William Loiterman Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Please maintain the requirement for officers to swear the accuracy of their SEC submissions on a quarterly basis.
We continue to benefit from the threat of prosecution for perjury.
Thank you.

WILLIAM LOTZ — Jun 15, 2026
Subject: S7-2026-15 Comment From: WILLIAM LOTZ Affiliation: Jun. 15, 2026 Keep quarterly. Keep companies honest.

William Marks — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Marks Affiliation: Jun. 15, 2026 I assume any publicly traded stock is sold by a business that keeps ongoing records. If they don't the public should be notified so we can dump that stock. Notifications can be given by email, at least quarterly.

Sent from my iPhone

William Melnyczenko — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Melnyczenko Affiliation: Jun. 15, 2026 Hello, my name is William Melnyczenko.

I'm a global business development director. If I didn't disclose where my numbers were to our board on a quarterly basis I'd be fired. I think it isn't much to ask that publicly traded companies remain mandated to do the same.

Best regards,
William Melnyczenko

William Mundt — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Mundt Affiliation: Jun. 15, 2026 William Mundt, M&MENTERPRISES. Being in business I always do quarterly's best business practices ever. Always did monthly reports only way to keep up on things..

Sent from my iPhone

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william pearson — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: william pearson Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
The wrongness of this rule and the harm it will do is obvious to any reasonably intelligent person. Your deliberately blinding the investors for the benefit of the corporations. In what way will this help investors? We need more transparency not less.
This is simply an attempt to legalize corruption.

William Pereira — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Pereira Affiliation: Jun. 15, 2026 We don't need more Madoff's and Sanford 's on your behalf while you're asleep at the wheel giving scamsters the opportunity to cook the books. Thank you very little!

Get Outlook for Android

William Pickett — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Pickett Affiliation: Jun. 15, 2026 Foget it

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William Pomroy — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Pomroy Affiliation: Jun. 15, 2026 The e criminal element of our “elected” representatives has always been against America, liberty, freedom, prosperity and the Republic! Nothing else in this senecio works FOR AMERICANS !!🇺🇸

Sent from my iPhone

William Price — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Price Affiliation: Jun. 15, 2026 To whom it may concern,
As I (and my spouse) approach retirement and need to NOT have a major financial loss that I cannot recover from through time, I request you NOT change the quarterly reporting requirement. We do not look at the markets daily and do not have access to information that would otherwise allow us to make decisions rapidly other than quarterly reports.

Respectfully
William Price

WILLIAM RAMSBURG — Jun 15, 2026
Subject: S7-2026-15 Comment From: WILLIAM RAMSBURG Affiliation: Jun. 15, 2026 KEEP IT

FAIR!!!!

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william reese — Jun 15, 2026
Subject: S7-2026-15 From: william reese Affiliation: Jun. 15, 2026 I see nothing wrong with having them sign a report four times a year. A CEO should be on top of what is going on in their company. They are compensated more than enough to be responsible for that.
W R Reese

William S Robinson — Jun 15, 2026
Subject: S7-2026-15 From: William S Robinson Affiliation: Jun. 15, 2026 Cutting the requirement of four signatures a year to two does one thing...invites the same level of corruption that Enron was guilty of. This administration has displayed a level of corruption
and disregard for the law and norms never seem in the history of this nation. As we approach the 250th anniversary of the nation's founding, we should have learned to be better. Do not cut the number of signatures required by CEOs.

Sent from AOL on Android

William Staats III — Jun 15, 2026
Subject: S7-2026-15 Comment From: William Staats III Affiliation: Jun. 15, 2026 Quarterly reporting is vital to small investors and it allows important decisions in a timely manner, keeping it improves the transparency of the financial system. Please consider this.

Sent from my iPhone

William Vargo — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Vargo Affiliation: Jun. 15, 2026 Tv Is this a joke or another way for Trump & his friends & business partners to capture an even grosser as share of the market? We have a tried & true system that supports market actions on a timely basis. Information is the key to success.

Sent from my iPhone

William Webb — Jun 15, 2026
Subject: S7-2026-15 From: William Webb Affiliation: Jun. 15, 2026 Reducing financial reporting from 4 reports per year is a spectacularly bad idea. Just look at the level of corruption and insider trading in the federal government and Wall Street elites right now. Having to wait six months between reports robs the average small investor of much-needed information and greatly increases the risk of fraud, bad faith dealing, or simple mismanagement. Leave it alone. If you have to change something, limit the management's commentary and forward-looking statements to the annual reports, but leave the key quarterly financial indicators alone.
Deregulation is one thing; eliminating transparency and accountability is something else entirely.

William S. Webb
Retired Compensation professional.
Employers included Sealy Mattress, Bridgestone-Firestone and Hay Management Consultants.

William Welling — Jun 15, 2026
Subject: Comment on S7-2026-15 From: William Welling Affiliation: Jun. 15, 2026 I have a right to see what my accounts are doing, Stop this! Thank you

Sent from my iPhone

WKDMIJO — Jun 15, 2026
Subject: S7-2026-15 From: WKDMIJO Affiliation: Jun. 15, 2026 Do NOT rollback Sarbanes-Oxley!!!! The people need to be protected against the Billionaires and now a Trillionaire who must be held accountable against fraud and false filings. Especially in today's political climate where these aforementioned people are literally running our country into the ground while making themselves wealthier and more powerful. NONE of our government checks and balances are working because they are being ignored by a biased judicial system. Pleae do not remove the constraints that are in place to keep another ENRON fiasco from happening again.

Wendy E Dodson
1126 W Mistletoe Ave
San Antonio, Texas 78201-5653
(830) 557-0540

WorkerBee59 — Jun 15, 2026
Subject: S7-2026-15 Comment From: WorkerBee59 Affiliation: Jun. 15, 2026 Jim Beasley West Columbia, SC This proposed change should never happen. Please reject it and protect the integrity of the financial markets of our great country.

Yahoo Mail: Search, Organize, Conquer

Wright Wright — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Wright Wright Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
Trading is difficult even without being hamstrung by missing data. Institutions already have an edge on retail and traders and this proposed rule would deepen the chasm between retail traders and institutions.
Quarterly reporting is how traders like myself make informed decisions on trades. Not only does this help us, but it could place retail traders at risk for losing money that could be prevented by better

information being available.

Wynn Schulz — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Wynn Schulz Affiliation: Jun. 15, 2026 Wynn Schulz, Bridgewater NJ. I feel very strongly that SEC reporting requirements should NOT be changed.

Sent from my iPhone

Xabi — Jun 15, 2026
Subject: S7-2026-15 Comment From: Xabi Affiliation: Jun. 15, 2026 The USA is the leader of the business world and we cannot risk giving up that position because of the appearance of corruption. Now more than ever we need transparency in financial statements. Keep them quarterly!
Regards,
Xavier Bengoechea, CFA

Xavier Brooks — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Xavier Brooks Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
They should always report yearly this screws the investor's over.

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xHelen Hopson — Jun 15, 2026
Subject: Comment on S7-2026-15 From: xHelen Hopson Affiliation: Jun. 15, 2026 We need quarterly reporting. Not good to invest in the dark.

Xine Counelis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Xine Counelis Affiliation: Jun. 15, 2026 Keep the quarterly reports ! Keep the **** lights on and the books open and the facts available! What does in darkness? Truth. And democracy. And hope.

Christine Counelis
Greekrabbit@gmail.com
413-210-9550

Y Rooplall — Jun 15, 2026
Subject: S7-2026-15 Comment From: Y Rooplall Affiliation: Jun. 15, 2026 Things that make you say: wtf!!!!

Sent from my iPhone

Yahoo — Jun 15, 2026
Subject: S7-2026-15 Comment From: Yahoo Affiliation: Jun. 15, 2026 Don't let the financial felons drag the Country back to the stone age & dig the hole deeper for the United States. Make transparency & honesty the utmost importance.

Yahoo Mail: Search, Organize, Conquer

Yahoo! — Jun 15, 2026
Subject: S7-2026-15 Comment From: Yahoo! Affiliation: Jun. 15, 2026 No, this quarterly reporting is much better. Signing off is much better. We should be looking for more transparency, not less.

Jacqueline Bury

From my iPhone

Yao Huang Motley Fool Community — Jun 15, 2026
Subject: File No. S7-2026-15 From: Yao Huang I think that reports from public companies should be made as frequent as possible so that investors' rights can be guaranteed properly.

Yozette Collins — Jun 15, 2026
Subject: File No. S7-2026-15 From: Yozette Collins With the current extreme corruption that harms the majority, the ethical approach is to have MORE open reporting to the public, not less. I urge the SEC to KEEP QUARTERLY reporting and consider doing more to increase everyday investors' confidence in the market and the American system. Because, right now, the guardrails protecting the majority of Americans and our confidence in your protections have failed/ are failing rapidly.

Yurie Namiki — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Yurie Namiki Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I strongly oppose the SEC's proposal to allow public companies to replace quarterly reporting with semiannual reporting.
This proposal would weaken transparency in public markets and shift even more power toward large, well-resourced market participants. Ordinary individuals do not have the same access to management, private research, analysts, or institutional data sources. Required quarterly filings are one of the few tools that help keep public companies accountable to the public.
As someone who saves and invests for long-term financial security, I rely on regular public disclosures to understand how companies are performing and whether their financial condition or risks have changed. Quarterly reports provide timely, standardized information about revenue, expenses, cash flow, debt, operations, and risk factors. Reducing those disclosures would make it harder for the public to make informed decisions.
Voluntary updates, press releases, and earnings calls are not an adequate substitute for required SEC filings. Companies should not get to decide when the public deserves complete and comparable information, especially when that information may be unfavorable.

Public companies benefit enormously from access to public capital markets. In return, they should be required to provide regular, reliable disclosures to the public. The SEC should not adopt a rule that increases information inequality and makes markets less fair for ordinary people.
I urge the Commission to reject this proposal and preserve quarterly reporting requirements.

Yvette Davis — Jun 15, 2026
Subject: S7-2026-15 Comment From: Yvette Davis Affiliation: Jun. 15, 2026 My name is Yvette Davis, I am a healthcare worker who has been working almost 40 years. I am very close to retirement. It is crucial that SEC remains quarterly. I need to have transparency about my money.

Yvonne Wensloff — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Yvonne Wensloff Affiliation: Jun. 15, 2026 Yvonne Wensloff, retired Accountant in Minnesota. With government agencies adding reporting due to bad actors.... you want to cut it in half!?!? As a recently retired corporate accountant, this is a TERRIBLE idea.
If this passes, you are going to seriously harm the US economy, our retirement funds, and bring us even closer to a MAJOR financial crisis in our County. One that would kill the lower class and move us closer to civil war. IQ - 156. Age 62. I've seen plenty. This is really a bad idea folks.

Yvonne Wensloff

Z Hernandez — Jun 15, 2026
Subject: Comment on S7-2026-15 From: Z Hernandez Affiliation: Jun. 15, 2026 Please do not go back to 1955 reporting which would be less transparent and provide less incentive to be vigilant. It will hurt most of the people who are the backbone of this country. Also index tax brackets to inflation because the poor are now paying more taxes than ever.

Sent from my iPhone

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zabuza8701 — Jun 15, 2026
Subject: S7-2026-15 Comment From: zabuza8701 Affiliation: Jun. 15, 2026 Dartin Davis, Esq., Attorney, this matters to me because I have been witness to the disparity of treatment between corporations as "people" and the actual living people in these United States at the hands of Congress and its administrative agencies.

Sent from my Galaxy

Zach Kahn — Jun 15, 2026
Subject: My view on Rule S7-2026-15 From: Zach Kahn Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
I'd like to know what exactly I'm investing my money into and if I'm helping to fund a company I **** sure want to know how my investments are performing and if I need to readjust my portfolios.

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zachary martin — Jun 15, 2026
Subject: S7-2026-15 Comment From: zachary martin Affiliation: Jun. 15, 2026 Why do we need less data keep the reporting the same as it is

Sent from my iPhone

Zack Price — Jun 15, 2026
Subject: S7-2026-15 Comment From: Zack Price Affiliation: Jun. 15, 2026 Zack Price, Public Information Officer for the City of Austin.

This matters to me because of the ride of insider trading within the elite circles. Something like this will only make it worse and will widen the weather gap considerably.

Zan H — Jun 15, 2026
Subject: S7-2026-15 Comment From: Zan H Affiliation: Jun. 15, 2026 Money is easy to hide. People need to know where their money is going and what it used for

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Zeigler Sandi — Jun 15, 2026
Subject: S7-2026-15 From: Zeigler Sandi Affiliation: Jun. 15, 2026 I am 78 years old and I have seen the corruption in our country grow immensely over the last five decades. We need to hold CEOs accountable because they are literally getting away with murder. A handful of them owns the entire country and they need to be more accountable than ever before, not less accountable. Same with politicians.. their immense wealth, compared with the rest of our country, is positively disgusting. They are supposed to be civil servants who work for us, not insatiable greedy oligarchs, who just can’t stockpile enough cash for themselves.
Thank you for listening.

Sent from my iPhone

Zevontre Jones — Jun 15, 2026

Subject: My view on Rule S7-2026-15 From: Zevontre Jones Affiliation: Jun. 15, 2026 To the Securities and Exchange Commission:
This proposals sounds like it will disproportionately and negatively impact working-classs citizen or individuals who are not professionals or experts in the world of investments. Is this not a free market? If it is then should not every one have access to the necessary information to make an educated decision about their investments?

This proposal sounds like a loophole to legitimate inside trading for company executives. How does this proposal ensure that companies will not use this advantage to manipulate the market?

ZOIKA NASKOVA — Jun 15, 2026
Subject: S7-2026-15 Comment From: ZOIKA NASKOVA Affiliation: Jun. 15, 2026 Six months is too long for us regular investors to be in the dark.
ZN

Sent from my iPhone

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zuesboogie — Jun 15, 2026
Subject: S7-2026-15 Comment From: zuesboogie Affiliation: Jun. 15, 2026 It should remain quarterly! Cons are everywhere and we must use all available resources to stop them! Karen Layton

---

Brenda Lynn - (dittemer) Dittemer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brenda Lynn - (dittemer) Dittemer Affiliation: Jun. 14, 2026 The SEC should keep the reporting from the 70s, investors will invest in other countries businesses if we pull back reporting. It’s going to create the reverse of what figureheads like our president want in order to save face from showing immediate affects of policy decisions. American businesses will lose American stockholders as the international market becomes more reliable.

-American stock holder that resents influence that seeks to cause America to fail

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Jan Samet O'Leary — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jan Samet O'Leary Affiliation: Jun. 14, 2026 Don't change it. I am a retiree and my investments supplement my Social Security. Quarterly reporting has been working fine for me. Not interested in "testing" something that has already proven to be harmful to investors. Thank you.

Jan Samet O'Leary

Get Outlook for Android

Joseph Olson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joseph Olson Affiliation: Jun. 14, 2026 Joseph Olson, professor of law, multi-millionaire. Fifty-year business lawyer.

This is foolishness times 10. Stop it. Now!

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Professor Joseph Olson, J.D. (Honors, Duke), Ll.M (Univ. of Florida)
Hamline University (Emeritus Professor of Law)
Mitchell-Hamline School of Law (Emeritus & Adjunct Professor of Law)
Office: 651-695-7674 Fax: 651-290-6426 Cell 612-499-6822

jolson@hamline.edu [primary]
or joe.olson@MitchellHamline.edu [secondary]

Kelly (wrightky) Wright — Jun 14, 2026
Subject: S7-2026-15 From: Kelly (wrightky) Wright Affiliation: Jun. 14, 2026 It is clear that this move to decrease scrutiny of these filings is meant to make it easy to defraud investors and steal their savings.

We should have MORE reporting, not less.

Get Outlook for iOS

M.A. Gretchen Ely Nordham — Jun 14, 2026
Subject: S7-2026-15 From: M.A. Gretchen Ely Nordham Affiliation: Jun. 14, 2026 Stop big corruption.

Gretchen Ely Nordham, M.A.

Margaret E - (zanger) Zanger — Jun 14, 2026

Subject: S7-2026-15 From: Margaret E - (zanger) Zanger Affiliation: Jun. 14, 2026 Looks like a whole lot of fraud and corruption going on these days. You need to keep that as quarterly reporting. ENron could definitely happen again.

Maggy Zanger
Professor Emerita
School of Journalism
University of Arizona

Marjorie Wallace — Jun 14, 2026
Subject: S7-2026-15 From: Marjorie Wallace Affiliation: Jun. 14, 2026 Quarterly reporting is important and should be continued.

Sent from my iPhone

Sandra Wright — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandra Wright Affiliation: Jun. 14, 2026 I would love to get my reports quarterly, as that has been proven to be the best process for me (the customer).

Thank you for continuing to do your jobs in an honest, lawful manner.

Sandra Wright

(null) (null) — Jun 14, 2026
Subject: S7-2026-15 Comment From: (null) (null) Affiliation: Jun. 14, 2026 Leave the reports as they are. Quit making work easier for yourselves and the companies and harder on us. Maybe, we all just pull out our monies and invest in cd's.

Sent from my iPhone

(null) (null) — Jun 14, 2026
Subject: Comment on S7-2026-15 From: (null) (null) Affiliation: Jun. 14, 2026 Leave it alone!!!!!

Sent from my iPhone

2hunter — Jun 14, 2026
Subject: S7-2026-15 From: 2hunter Affiliation: Jun. 14, 2026 Rampant Corruption is overwhelming

America, encouraged, rewarded and unpunished by the unfettered greed of this administration. Ordinary people, working people are paying the price

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57haddreams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: 57haddreams Affiliation: Jun. 14, 2026 Susan, Retired, Wisconsin. Tell the Trump regimen and his kangaroo court to keep his dirty, fithy paws off my investments!

A Meadow — Jun 14, 2026
Subject: S7-2026-15 From: A Meadow Affiliation: Jun. 14, 2026 We need to have accountability on a corporate level. There is no reason to limit that accountability when every few years it proves that corporations do not maintain the rules that are required by law. Rules are to be followed not dismissed when not watched. When corporations can complete and maintain the rules established then perhaps a rule change would be warranted. A real person, four times a year is not to much it is needed to protect the financial sectors and security of capitalism.

Autumn Meadow

A.D. Krodel — Jun 14, 2026
Subject: S7-2026-15 From: A.D. Krodel Affiliation: Jun. 14, 2026 This will cause many.more ENRONs to happen. Stop it now.

Alan

Yahoo Mail: Search, Organize, Conquer

A.V. Walters — Jun 14, 2026
Subject: S7-2026-15 From: A.V. Walters Affiliation: Jun. 14, 2026 I remember Enron. I had family members who lost retirement funds from Enron's fraud. Easing the reporting standards is an invitation to cooking the books, at the expense of investors. Don't leave us to the mercy of the "honesty" of reporting corporations--especially at a time of such economic uncertainty. Consistent, regular reporting under oath keeps corporate executives honest. Don't send them the wrong signals.

Aaaaa — Jun 14, 2026
Subject: S7-2026-15 From: Aaaaa Affiliation: Jun. 14, 2026 Quaterly

Sent from my iPhone

Aaron Blundell — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Blundell Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly is better. Don't be a bunch of retards and **** things up.

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aaron braggs — Jun 14, 2026
Subject: S7-2026-15 From: aaron braggs Affiliation: Jun. 14, 2026 This just allows you to scam investors .

Sent from my iPhone

Abbey Irwin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Abbey Irwin Affiliation: Jun. 14, 2026 My name is Abbey. I'm a professor at a public institution, and my field and job is undervalued and under compensated and folks of my profession are already at disadvantage to secure a comfortable retirement from our field. Making saving on our own for that harder and more opaque is not just criminal, but diabolical.
I think it should be more frequent.

Abbie Kemmer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Abbie Kemmer Affiliation: Jun. 14, 2026 This only benefits the bankers. This must not go through.

Abby — Jun 14, 2026
Subject: S7-2026-15 From: Abby Affiliation: Jun. 14, 2026 Please stop the Enron rollback. And keep requirement that CEOs must personally sign quarterly reports.
We have to start holding the wealthy class accountable. Abby Jordan age 76, Columbus GA

Abby Jordan

Abe Lim — Jun 14, 2026
Subject: S7-2026-15 Comment From: Abe Lim Affiliation: Jun. 14, 2026 Quarterly reporting helps investors decide. Please keep transparency at Wall Street. Thanks

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Adam Caswell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Adam Caswell Affiliation: Jun. 14, 2026 My name is Adam Caswell. I am a nuclear engineer, and I work as a waste characterization and certification subject matter expert. Like many working Americans, I am saving and investing with the dream of funding

my own retirement one day. A critical piece to that dream is being able to take the money that I work hard to save, and invest it to take advantage of compound interest over the decades of my working life. The success of that strategy depends on being able to access accurate, up-to-date financial information to use in deciding where and how to invest that money. Allowing companies to only disclose financial reports twice a year seriously threatens working Americans ability to make intelligent, data-driven decisions about managing our investments.

I can't think of a single way that changing financial reporting rules allowing publicly traded companies to only disclose financials twice a year actually helps working Americans like me. In fact, it feels like it stacks the deck against hard working citizens saving for a better future in favor of handing even more benefits to insiders. The historical data is clear, semi-annual reporting suppresses returns and hurts working class investors. Keep reporting requirements quarterly. Keep investing fair and profitable for all Americans.

Sincerely,
Adam Caswell

Adam Gervis — Jun 14, 2026
Subject: S7-2026-15 From: Adam Gervis Affiliation: Jun. 14, 2026 There is no rationale to change the present system.
The more those in charge are able to duck responsibility the worse our society becomes

Sent from my iPhone

Adam Scott — Jun 14, 2026
Subject: S7-2026-15 From: Adam Scott Affiliation: Jun. 14, 2026 Less reporting? There should be more reporting, more transparency, and an easier investigation and arrest. I've studied what Enron actually did to people, I was stationed in SoCal during Enron's little shell game, and it's unconscionable behavior, absolutely predatory. People abide the law when it can hurt them, pain is the great motivator, this pain needs to be a factor of the executive life. No free lunch!

Regards,
Adam Scott

Adam Simpson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Adam Simpson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: without information there isn't transparency or the ability to make informed decisions. We have a right to the information. Taking away quarterly reporting allows companies to hide damaging information that will hurt investors and honestly promotes insider

trading. The SEC has a legal obligation to protect the people of the US and taking away quarterly reporting does the opposite.

ADELINE HART — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ADELINE HART Affiliation: Jun. 14, 2026 No no and no.

Quarterly reports allow you to manage and diversify if needed.

Is there a reason you do not want the population to prosper? Is this even legal under current laws of information.

Please leave us alone and use your time to find criminals.

Sent from my iPhone

Adeline

Adrea Craft — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Adrea Craft Affiliation: Jun. 14, 2026 Consider that most Americans under the age of 60 will NEVER RETIRE thanks to the insolvency of Social security, the market may be our ONLY shot at being able to SUPPORT OURSELVES. Going back to Semi annual reports will cost those of us who can LEAST AFFORD to lose ANY more of our meager savings. Please LEAVE THE QUARTERLY REPORTING IN PLACE!

Adrea Craft, Storekeeper, Western Illinois University

Adrea Craft
Storekeeper III
WG 370
309.298.2140

"There is no such thing as one-way liberation" - Elizabeth Gilbert

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Adrian Milton — Jun 14, 2026
Subject: S7-2026-15 From: Adrian Milton Affiliation: Jun. 14, 2026 Stricter rather than looser rules.

Sent from my iPhone

Adrienne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Adrienne Affiliation: Jun. 14, 2026 Adrienne Waterston
EVP

Norwalk CT

TO WHOM IT MAY CONCERN AT THE SEC:

It is outrageous that there is consideration to end quarterly reporting of corporate earnings.

Americans who have put their faith and their money into the stock market deserve full transparency as to how corporate America is using their investments. It is well documented that reducing transparency will reduce profit.

It will also no doubt cause even more uncertainty in the market, essentially bringing the uncertainty that consumers feel every in their real lives nowadays into the realm of Wall Street, which so far has been immune to the damaging impacts of the Trump regime, its disastrous decisions, and its inherent weakness, on our economy.

Americans have had enough of government agencies that over the past 10 years have bent over backwards to make things better and easier for the corporate class and the oligarchy, while devastating the lives of everyday Americans in ways big and small. This move would be in lock step with everything else that has happened over the past 10 years and we are sick of it.

I personally will take all my money out of the stock market if this happens, and I am sure that there are millions upon millions of other small investors who will do the same thing.

Adrienne Waterston

Adrienne Fernandes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Adrienne Fernandes Affiliation: Jun. 14, 2026 I'm very exhausted at what's going on because of the current administration. It's patently unfair that these ultra rich corporations more and more every day are making record profits while me and a lot of people like me are one check away from being homeless - literally! This madness has stop.

Adrienne Fernandes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Adrienne Fernandes Affiliation: Jun. 14, 2026 The current administration has truly atrocious policies, especially when it comes to us, the taxpayers. Why is he being allowed to bend over backwards to line not just his own and his family's pockets, but the uber-rich corporations that have been making record profits. I'm literally one check away from being homeless. Please stop this despicable greedy madness.

Adrienne Fernandes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Adrienne Fernandes Affiliation: Jun. 14, 2026 The current administration has truly atrocious policies, especially when it comes to us, the taxpayers. Why is being allowed to bend over backwards to line not just his own an his family's pockets, but the uber-rich corporations that have been making record profits. I'm literally one check away from being homeless. Please stop this despicable greedy madness.

Adrienne Guynes — Jun 14, 2026
Subject: S7-2026-15 From: Adrienne Guynes Affiliation: Jun. 14, 2026 No deal

Sent from my iPhone

Adrienne Guynes — Jun 14, 2026
Subject: S7-2026-15 From: Adrienne Guynes Affiliation: Jun. 14, 2026 Avoid “get out of jail free “

Sent from my iPhone

Adrienne Stearns — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Adrienne Stearns Affiliation: Jun. 14, 2026 Adrienne A Stearns - retired- New York. Please, please DO NOT change to semi annual reporting! I am on fixed income. This could negatively impact my little bit of savings!

Aimee Hershkowitz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Aimee Hershkowitz Affiliation: Jun. 14, 2026 Please DO NOT change to quarterly reporting. Thank you.

Al Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Al Smith Affiliation: Jun. 14, 2026 Ensure that all companies listed on US exchanges adhere to their quarterly reporting obligations. The SEC should ensure transparency by making quarterly reporting a mandatory minimum requirement.

Yahoo Mail: Search, Organize, Conquer

Alan Christiansen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alan Christiansen Affiliation: Jun. 14, 2026 My name is Al Christensen and I am a machinist! It matters to me because as investment companies you shouldn't be able to hide anything for any period of time. We can't hide our books from the government. You shouldn't be able to hide your books from us.

Albert Beck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Albert Beck Affiliation: Jun. 14, 2026 The more frequent the better.At a minimum, quarterly.

Sent from my iPad

Albert Norman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Albert Norman Affiliation: Jun. 14, 2026 The SEC is proposing to allow every public company to stop reporting its results each quarter and disclose just twice a year. These were the rules in place between 1955 and 1970. Less transparency came with lower returns and lower valuations.
For an ordinary investor like me, this could cost me a third, or even half, of my savings. As a retired worker, this would be a devastating blow to my ability to meet my living expenses.

If you allow this change to take place, you will become the insecurity and exchange commission and millions of Americas on fixed income will be the big losers. The CEOs and Board members will have less paperwork and more profits while the rest of us suffer.

Al Norman
Greenfield, MA 01301

Alex — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alex Affiliation: Jun. 14, 2026 I am appalled that this country has become a dictatorship. My money is NOT YOUR MONEY TRUMPS MONEY OR THE GOVERNMENTS MONEY. We are all aware of the Republicans insider trading on tariffs/ on “shorting” hundreds of millions of dollars worth of oil futures, 18 MINUTES before declaring an illegal war on Iran (with our tax dollars) not for nuclear weapons but to distract from the Epstein files. You, who back THIS PLAY ARE COMPLICIT . KNOCK IT THE **** OFF .

Alex Newland Shea

Alexander Chee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alexander Chee Affiliation: Jun. 14, 2026 My name is Alexander Chee and I’m a professor at Dartmouth College. I’m 58 years old and this rule is going to destroy my ability to retire with any dignity, exposing my account to some extreme and irresponsible risks. I oppose this rule and you should too. You’re going to retire someday and you should want the same protections.

Sent from my Tracking Device

Alexandra Bird — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Alexandra Bird Affiliation: Jun. 14, 2026 The last thing we need to do is make it even easier for people to be fleeced. Loosening the requirements for corporations has been the mode of operations in the last few years and it has only cost the taxpayers inestimable amounts of money while lining the pockets of those who should never have had access to those funds.

We made quarterly reporting the rule for a reason. Leave it in place.
Alexandra Bird
SAHM
Phoenix, Arizona.

Alexandra Harryman — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Alexandra Harryman Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am writing to express my strong support for maintaining quarterly reporting and transparency requirements. Regular reporting provides stakeholders with timely information, promotes accountability, and helps ensure that decisions are made based on accurate and current data. In public education and other public services, transparency is essential for maintaining confidence in the system. Stakeholders deserve access to clear and timely information regarding performance, finances, and outcomes. Strong transparency requirements have long been a cornerstone of investor protection and market integrity. Maintaining quarterly reporting supports fairness, accountability, and confidence in the financial system while helping middle-class families protect and grow the savings they have worked hard to build. I respectfully urge you to preserve quarterly reporting requirements and continue supporting policies that promote openness, accountability, and public trust. Thank you for your consideration and for your commitment to transparency and accountability.

Alexandra Scheck — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alexandra Scheck Affiliation: Jun. 14, 2026 Quartly reports let's keep them please ..

Alexandra Stallings — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alexandra Stallings Affiliation: Jun. 14, 2026 We The People demand transparency! Reporting needs visibility to prevent corruption. Thank you, Alexandra S. RN

Sent from my iPhone

Alexsandra Stewart — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Alexsandra Stewart Affiliation: Jun. 14, 2026 Please keep quarterly reports. I think the transparency is vital and important to avoid unnecessary speculation. I'm in my 80's, I've never had a pension, and my IRA savings and small investments are necessary for my remaining years. Any major losses would be terrifying. The uncertainty which could be created by this proposed change is really unnecessary.
Thank you,
Alexsandra (Alex) Stewart, Broker
Real Estate by referral, Eleete Realty group

Sent from my iPhone

Alfredo Soto — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alfredo Soto Affiliation: Jun. 14, 2026 This chang will.do more harm than good especially in the present political climate of Trump cronyism

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Alice Aaron — Jun 14, 2026
Subject: S7-2026-15 Comment From: Alice Aaron Affiliation: Jun. 14, 2026 Quarterly keeps them more honest.. semi ann just sets up these comps for rife coverups

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Alisanne Gilmore Allen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Alisanne Gilmore Allen Affiliation: Jun. 14, 2026 Quarterly reporting should remain, as this reduces the risk of fraud, adds to investor confidence and enhances the transparency of reporting. As a recent retiree, wenneed to know how our investments are performing.

Warm regards,
Alisanne Allen
Mountain View, CA

Certified Fraud Examiner
Certified Internal Auditor
Certification in Risk Management Assurance

Alisanne
agilmoreallen@gmail.com
Mobile: 408-391-4937

Alison Clarke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Alison Clarke Affiliation: Jun. 14, 2026 Ali Clarke, insurance agent, 06840. SEC reporting should stay at quarterly to ensure corporate financial information is shared in a timely fashion.

Sent by Alison

Alison Gase — Jun 14, 2026
Subject: S7-2026-15 From: Alison Gase Affiliation: Jun. 14, 2026 Increase reporting to at least monthly!!! 3 months is too long. It allows time for serious mayhem and coverups for corrupt, devious

corporate leaders to enact against stockholders!!!

Sent from my iPhone

Aliyah Keuthan — Jun 14, 2026
Subject: Re: Mike Lee's Quarterly Report Amendment From: Aliyah Keuthan Affiliation: Jun. 14, 2026 To the SEC,
As a former bookkeeper with a Master's Degree in Administration and PhD work in Sustainability, I firmly believe that having monthly P&L statements and quarterly reports keeps a business on the right track. It's also necessary for providing adequate transparency for stockholders. Dodging the quarterly report looks fishy, as in trying to hide something, or maybe it is sheer laziness. Do your job. I'm positive you are getting paid well to do so.
Sincerely
Aliyah Keuthan MSAD

Yahoo Mail: Search, Organize, Conquer

Allan Timko — Jun 14, 2026
Subject: S7-2026-15 Comment From: Allan Timko Affiliation: Jun. 14, 2026 Hello my name is Allan Timko age 63, I'm an account manager. I feel that one month is too often to report; 6 months is way too long(only 2x/YEAR...really?). 3 months is just right. Here's just one of many concerns: if you go to a 6-month program you're going to open the door to Insider information being leaked out during& before the 6 months is up. Volatility ranges will spike 2x/yr. this is terrible for investors. don't change it, keep it the way it is. Thank You.

Allan J Timko
Los Angeles, CA

Allan Urbanik — Jun 14, 2026
Subject: S7-2026-15 Comment From: Allan Urbanik Affiliation: Jun. 14, 2026 Keep quarterly reports

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Allen Massiah — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Allen Massiah Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Thank you for supporting the marketplace for securities in this country. Concerning the subject rule, reducing the number of times that publicly traded companies must report can have a detrimental impact on the completeness & clarity of critical information available for investor decision making. In order to work against the exposures of fraud & insider trading, detailed, regular quarterly reporting is vital.

Allen Zimmerman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Allen Zimmerman Affiliation: Jun. 14, 2026 More info is ALWAYS better!. Also keeps crooks more honest

Sent from my iPhone

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allene christenson — Jun 14, 2026
Subject: S7-2026-15 Comment From: allene christenson Affiliation: Jun. 14, 2026 Hello, My name is Allene Christenson. I'm a retired Surgical R.N. The only way I can be sure my retirement money is working for me through the quarterly reports. I keep track of the companies that are helping me to stay retired, by keeping track of the profitability of my investments. I do not want to find out 6 months later that my portfolio lost 50,000.00, when I could've made a correction 3 months earlier to rebalance, or sellout completely on a losing stock. This is crucial ! Especially for those of us completely dependent on our IRA's to stay retired and not reenter the workforce at an advanced age to make ends meet. Those quarterly reports help the everyday person who cannot afford big losses like multi millionaires. I worked 45 years for my money. I worked many holidays, weekends, nights and extra days. Missed family functions. Even at the cost of my own health. Please keep the quarterly reports so the hardworking everyday person can effectively manage their money.

Yahoo Mail: Search, Organize, Conquer

Allison — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Allison Affiliation: Jun. 14, 2026 Absolutely not! If anything, we need more transparency! I heartily disagree with changing the reporting to twice a year! No, no, no!!

Sent from my iPhone

Allison Briggs — Jun 14, 2026
Subject: S7-2026-15 Comment From: Allison Briggs Affiliation: Jun. 14, 2026 No way. Don’t do it

Sent from my iPhone

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allison george — Jun 14, 2026
Subject: Comment on S7-2026-15 From: allison george Affiliation: Jun. 14, 2026 The companies must remain reporting Q1-4. Enough shady operations occur already. I would also prefer every govt entity do the same. ie pentagon.

Allison James Casanova — Jun 14, 2026
Subject: S7-2026-15 Comment From: Allison James Casanova Affiliation: Jun. 14, 2026 No. No explanation needed. Just no

Period.

Allison D James-Casanova

Allison Shaw — Jun 14, 2026
Subject: S7-2026-15 Comment From: Allison Shaw Affiliation: Jun. 14, 2026 ALL companies, including public ones, need to have full transparency and assure the public that they are being honest and upright, and abiding by the laws.

Allyn Dorr — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Allyn Dorr Affiliation: Jun. 14, 2026 Hello, my name is Allyn Dorr. I am a retired financial manager living in Massachusetts. My preference is for quarterly investment reporting rather than semi annual. I understand that semi annual updates are likely to be operationally simpler but quarterly reports provide key advantages for me. First standard corporate earning cycles are quarterly and receiving updates on this same schedule allows me to evaluate my portfolio performance in real time rather than waiting half a year. Secondly, quarterly reporting provides a much healthier feedback loop for risk management. Six months is simply too long to remain in the dark in a volatile economic climate. A three month window ensures that I can more efficiently spot under performing assets, track manager style drift, and rebalance my allocations. Finally, the more frequent documentation of quarterly reporting keeps me highly engaged with my personal financial planning, budgeting, and tax forecasting. For these reasons, I request to remain on a quarterly reporting schedule.

Thank you for your consideration.

Sent from my iPhone

Alma Ryan — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Alma Ryan Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
These quarterly statements are important to me to manage my stocks, annuities and mutual funds. Id hate to see this abandoned because it a viral piece of information to me.

Alta Schwartz — Jun 14, 2026

Subject: S7-2026-15 From: Alta Schwartz Affiliation: Jun. 14, 2026 It’s vital. Keep it.

Sent from my iPhone

Amanda Ballenger Harrison — Jun 14, 2026
Subject: S7-2026-15 From: Amanda Ballenger Harrison Affiliation: Jun. 14, 2026 Keep the reporting as is- or make it more frequent!

Sent from my iPhone

Amarantha Martin — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Amarantha Martin Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly reporting is critical to informing investors on their holdings' performance. I strongly oppose the proposed rule.

Amber Davis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amber Davis Affiliation: Jun. 14, 2026 My name is Amber, I am a software developer in Pennsylvania. We need to keep transparent quarterly reporting so investors, even us normal folk that invest, can keep an eye on their account activity. Especially those of us getting closer to retirement. We can sit and wait until an entity "feels" like reporting. We require accountability and transparency and this shouldn't even be up for debate.

Amelia Hershberger — Jun 14, 2026
Subject: S7-2026-15 From: Amelia Hershberger Affiliation: Jun. 14, 2026 They need to complete their sentences. If you commit the crime be prepared to do the time. They did not have empathy or compassion for those they harmed. Therefore, they do not deserve it from others. You reap what you

sow.

Amelia Jennings — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amelia Jennings Affiliation: Jun. 14, 2026 History demonstrates transparency provides greater returns, clarity, and accountability. We should strive for more transparency rather than secrecy.

Sent from my iPhone

Amie Chandler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Amie Chandler Affiliation: Jun. 14, 2026 As an individual with a large sum of funds invested, It is ABSURD to allow corporations to hide reports for two quarters.

Quarterly reports are VITAL and lend to transparency!

Amy Anzaldua — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Amy Anzaldua Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Isn't our money important? Banning the public from the knowledge of public records is an attempt to cover and control; when we should have the right to open and honest information and disclosure.

Amy Bonenberger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy Bonenberger Affiliation: Jun. 14, 2026 Amy Bonenberger, teacher, Indiana- I can't afford to lose money because of quarterly reporting. Do not change things.

Sent from my iPhone

Amy Coderre — Jun 14, 2026
Subject: S7-2026-15 Comment From: Amy Coderre Affiliation: Jun. 14, 2026 It is unreasonable to reduce quarterly reporting to only twice per year. Investors need to have reliable information. Reducing reporting would unfairly favor insiders with knowledge unavailable to investors. We need more accountability in this country, not less.

Amy Coderre,
High School Math Teacher/Tutor.

Amy G. Lewis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy G. Lewis Affiliation: Jun. 14, 2026 My name is Amy Lewis. I'm an accountant in Pennsylvania. My family has held stocks for more than 85 years now. I don't support a change to semiannual reporting because I believe we need transparency and accountability in our markets. Quarterly reports help provide clarity on our holdings and how they are doing. With the use of retirement accounts becoming common more Americans are invested in the market than ever before. We need to protect the American people by continuing to provide them with information about their assets.

Sincerely,

Amy G. Lewis
Bloomsburg, PA 17815

Tell me and I forget
Teach me and I remember.
Involve me and I learn.
Benjamin Franklin

Amy H — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy H Affiliation: Jun. 14, 2026 Stop trying to roll the clock back for billionaires

Sent from my iPhone

Amy Hill Hearth — Jun 14, 2026
Subject: S7-2026-15 Comment From: Amy Hill Hearth Affiliation: Jun. 14, 2026 We need quarterly reporting. Twice a year would lead to more market manipulation.

Sent from my iPhone

Amy Leigh Martin — Jun 14, 2026
Subject: S7-2026-15 From: Amy Leigh Martin Affiliation: Jun. 14, 2026 Dear sirs;
Quarterly reporting keeps Executives honest. I'm a retail investor, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly to protect investors.
8-Ks and press releases carry no certification and no auditor review, so they can't substitute, and a press release is just advertising and we know there is no “enforced truth” in advertising or from the press anymore. These safeguards were written after Enron for a reason, and the SEC should explain what has changed.

Amy Leigh Martin

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Amy Sletteland — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy Sletteland Affiliation: Jun. 14, 2026 A horrible idea! Is this supposed to be a cost cutting measure, ? Please do not! I am adamant that the information provided to continue to to be provided quarterly to assure transparency and flexibility for myself and for my advisor!! - Amy Sletteland, retired, Montague, CA!

Sent from my iPhone

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amy smith — Jun 14, 2026
Subject: S7-2026-15 Comment From: amy smith Affiliation: Jun. 14, 2026 Please keep SEC reporting quarterly!!!!

Sent from my iPhone

Amy Tarce — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy Tarce Affiliation: Jun. 14, 2026 I appreciate the Commission's attention to risks in digital-asset markets, but I oppose several aspects of the proposed rule S7-2026-15 because they weaken protections for retail investors and increase the risk of loss or misinformation. Below are my specific concerns and requested changes.
Reduced interim reporting frequency Concern: Allowing electing issuersto replace quarterly Form 10-Qfilings with a single semiannualinterim report reduces thetimeliness of material disclosuresand widens informationasymmetry between issuers andinvestors. Request: Require quarterlyreporting for issuers holding ormaterially exposed to customerdigital assets, or at minimumshorten the permitted interiminterval to quarterly for firmsabove a modest asset or customer threshold.

Overreliance on third-party custodianswith limited liability Concern: Contracts that capcustodial liability or restrict auditaccess will leave retail customerswith weak remedies after thefts,losses, or misappropriation. Request: Prohibit enforceablecontractual caps on custodianliability for loss or willfulmisconduct affecting customerassets; require enforceable auditand examination rights forregulators and customers'designated auditors. Valuation and disclosure flexibility thatpermits opaque pricing Concern: Allowing broadsubjective valuation methods forilliquid tokens or cross-listedassets enables optimistic ormisleading NAVs that harm retailinvestors. Request: Require standardizedprimary pricing sources, disclosevaluation hierarchies and inputs,and mandate independentvalidation for illiquid assetvaluations used in customerstatements. Insufficient frequency and scope ofproof-of-reserves and attestations Concern: Infrequent or narrowlyscoped attestations reduceassurance that customer assetsexist and are segregated. Request: Require public, standardized proof-of-reserves atleast monthly for firms holdingcustomer digital assets, withindependent SOC-typeattestations covering private-keycontrols, reconciliationprocedures, and segregation ofcustomer assets. Permissive rehypothecation, lending, oruse of customer assets Concern: Allowingrehypothecation or lending—evenwith disclosure—exposescustomers to counterparty creditrisk and complicates assetrecovery in insolvency. Request: Prohibit rehypothecationor lending of retail customerdigital assets without explicit,opt-in written consent; requireclear, prominent disclosure andstronger capital/segregationsafeguards where permitted. Delayed incident reporting and highmateriality thresholds Concern: Long allowable reportingwindows or high thresholds forreporting breaches can keep retailinvestors uninformed about lossesor operational failures. Request: Require near-real-timenotification to both the SEC andaffected customers of confirmedthefts or custodial failures (within48 hours of confirmation) andlower quantitative/materialitythresholds that trigger mandatoryreporting. Consumer contract terms that eroderemedies Concern: Standard formagreements that imposearbitration-only clauses, forumlimitations, or waivers of classremedies deny retail investorsaccessible avenues for recovery. Request: Prohibit mandatoryconsumer arbitration or class-action waivers in agreementsrelating to custody of customerdigital assets. Phased exemptions that leavesmall-provider customers vulnerable Concern: Exempting small firmsfrom core protections during aphased rollout creates

twoclasses of customers with unequalprotections. Request: Apply baseline custody,proof-of-reserves, andbreach-notification requirementsto all firms holding retail customerdigital assets, with narrowlytailored, time-limited relief only fortechnically incidental activities. Conclusion: The proposed rule contains important improvements, but several provisions would materially weaken protections for retail investors. We do not want another 2008 Market crash that will set us back 10 years financially. I worked hard and sacrificed to save for my retirement. It's irresponsible for the SEC to shirk of its responsibilities to the public. Please strengthen the rule by adopting the requested changes above to ensure timely disclosures, enforceable custodial accountability, frequent independent verification of reserves, prohibition or strict limits on rehypothecation, and consumer-protective contract rules.
Thank you for considering these comments.
Sincerely,

Amy Tarce
13311 NE 137th Place, Kirkland, WA 98034

Amy Warren Coble — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Amy Warren Coble Affiliation: Jun. 14, 2026 No!!! They must submit quarterly! Amy Coble, RN,BSN, CCM! My retirement matters! You're not taking it!

Sent from my iPhone

Andra Evans — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Andra Evans Affiliation: Jun. 14, 2026 This is absolutely ridiculous. In a world where accountability and transparency are becoming more rare, why would this be acceptable to those of us who have worked hard our entire lives to try to build a future for ourselves & our families? Absolutely not. Andra Evans, GenMgr, Plano, TX. Please leave reporting quarterly!

I am age 67. I've been working since I was 15 years old. No, Sir. Horrible idea.

Andrea Anixt — Jun 14, 2026
Subject: S7-2026-15 From: Andrea Anixt Affiliation: Jun. 14, 2026 Accountability is needed! Frequently. Plenty of my generation lost money on the
Enron scandal.
Andrea Anixt retired Hawaiian resident

Andrea Greene — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Andrea Greene Affiliation: Jun. 14, 2026 I strenuously object to this proposed change. What we need from public companies is more transparency and more oversight, not less! Those of us who retired with a certain nest egg do not have the runway for this sort of market upheaval to shake out. Please leave the system as-is and focus your attention on making our financial lives better, not worse!

Andrea Greene
San Jose, CA

Andrea Rematore — Jun 14, 2026
Subject: S7-2026-15 From: Andrea Rematore Affiliation: Jun. 14, 2026 Andrea Rematore, retired, Bend, OR Oversight only works if it is enforced. Corporations must be held accountable, and quarterly reporting helps to keep them honest.

Andrea Saucedo-Martinez — Jun 14, 2026
Subject: S7-2026-15 Comment From: Andrea Saucedo-Martinez Affiliation: Jun. 14, 2026 I absolutely want to know what is happening to my money that I've invested and work hard to earn every single day, on at least a quarterly basis. 6 months without reporting and no access to financial records is not an option.

Andrea Marie Saucedo-Martinez
909.206.7711

Andrew B. Watt — Jun 14, 2026
Subject: File No. S7-2026-15 From: Andrew B. Watt You should retain signed, quarterly reporting, rather than shifting to semi annual reporting. There is probably a great deal of political pressure in modern times to simplify the reporting process. However, fraud flourishes in darkness and opacity of information. And once you establish that you only need to tell the truth once every six months, it becomes much harder to identify where mistakes occur. Frankly, whoever proposed the rule change to make CEOs less accountable, that's the person who should get locked up here. Accounting only works when it's reliable. And accounting is only reliable when it is safeguarded by third parties and the third parties find it convenient to lie — which they often do, for the sake of profit seeking — then the effectiveness of accounting and audience starts to disintegrate almost immediately. I recommend the book "the reckoning" I believe by Jacob Soll, on both the history of accounting, and the history of fraud in public accounting. At this time in American history, you should be making every effort to make American financial accounting, more reliable, not less reliable.

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andrew hambrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: andrew hambrick Affiliation: Jun. 14, 2026 People already don't trust the economy or the government. Please keep the reporting requirements quarterly.

Sent from my iPhone

Andrew Kistler — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Kistler Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Do not eliminate quarterly reporting. It will make it easier for bad actors to cheat the system.

Andrew M. Harrison — Jun 14, 2026
Subject: S7-2026-15 From: Andrew M. Harrison Affiliation: Jun. 14, 2026 We all remember the Enron scandal. Do NOT dilute the quarterly reporting requirements!
Andrew M. Harrison
New Rochelle, NY

Andrew Trovinger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Andrew Trovinger Affiliation: Jun. 14, 2026 No. This is wrong. Reporting must be quarterly and with the current data power we now have, it should be even easier. This is not a change that should be made. To be clear, DO NOT DO THIS.

Andrew Trovinger, Virginia 23608

Angela Baker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Angela Baker Affiliation: Jun. 14, 2026 My name is Angela Baker, I'm retired and want to know exactly what you're trying hide by doing this? How are investors like me supposed to know how to invest if you go dark for 6mos at a time?

Angela Blackthorne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Angela Blackthorne Affiliation: Jun. 14, 2026 We have been there and done bi annual reporting and it was changed to quarterly reporting because this provided the best information and protection for the greatest number of people. Lowering the reporting obligation invites abuse and negligence.
Please do not do this.
Keep the standard high for America.

Angela Curcuru — Jun 14, 2026
Subject: S7-2026-15 Comment From: Angela Curcuru Affiliation: Jun. 14, 2026 Workers deserve better than this. Public companies need to keep reporting on a 3 month basis, AT MINIMUM.
We are sick & tired of our government favoring the wealthy, Wall Street, & corporate interests over everyday Americans, most of whom are overworked & underpaid. This proposal is trash, & yet another example of the Trump Administration’s corruption & its continual seeping into nearly every facet of our lives.
Angela Curcuru
Food & Beverage Service Worker

Sent from my iPhone

Angela Guardiano — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Angela Guardiano Affiliation: Jun. 14, 2026 Please reporting quarterly. Angela Guardiano Occupational Therapist Connecticut. I think reporting should remain quaryerly(or more frequent) as staying informed is very important when making financial decisions.

Angela Kahn — Jun 14, 2026
Subject: S7-2026-15 From: Angela Kahn Affiliation: Jun. 14, 2026 ABK, retired teacher, Springfield NJ. At this point in our history, with so many rules and laws being ignored; and so much scrutiny on the average human, this option is despicable! BIG businesses and tech biz are raking in fistfuls of dollars every minute, they should continue to be held accountable quarterly.
Hey SEC retain your oversight, by retaining quarterly reporting!

Sent from my iPhone

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angela noonan — Jun 14, 2026
Subject: S7-2026-15 Comment From: angela noonan Affiliation: Jun. 14, 2026 Keep financial reporting quarterly. Prevent fraud. We need to keep things transparent.

Get Outlook for iOS

Angela Swisher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Angela Swisher Affiliation: Jun. 14, 2026 No. Keep the reporting quarterly. People make life decisions based on these reports, i.e. mainly retirement.
Angela Swisher , Retirement Outreach Coordinator

Angelique Lake — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Angelique Lake Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: please keep it mandatory that financials are filed and officially signed as has been required This maintains accountability and trust in companies for investors that nothing illegal is occurring It helps maintain the strength in our financial markets, knowing there is transparency and accountability The reason for this required signature and quarterly review came about because financials weren't accurate and CEOs and CFOs tried to manipulate results. These rules must stay in place

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Angelique Lake — Jun 14, 2026
Subject: File No. S7-2026-15 From: Angelique Lake Commission: please keep it mandatory that financials are filed quarterly and officially signed as has been required to protect investors against fraud. The mandatory signature and frequency maintains accountability and trust in companies for investors that nothing illegal is occurring. It helps maintain the strength in our financial markets, knowing there is transparency and accountability. The reason for this required signature and

quarterly review came about because financials weren't accurate and CEOs and CFOs tried to manipulate results. These rules must stay in place

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angel_robtaylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: angel_robtaylor Affiliation: Jun. 14, 2026 We need more transparency, not less. Public companies need to file quarterly. End of story.

Sent from my Galaxy

Anita — Jun 14, 2026
Subject: S7-2026-15 From: Anita Affiliation: Jun. 14, 2026 I see no upside to making changes to quarterly reporting. Do NOT make changes. Weakening rules only re-opens the door for bad behavior.
Respectfully, Anita Creech

Anita — Jun 14, 2026
Subject: S7-2026-15 From: Anita Affiliation: Jun. 14, 2026 I'm not sure why you think semiannual reporting is enough. C staff needs to be aware AND sign off that all is well with their books. If they aren't and they sign off, best to get caught sooner rather than wait until it is a total train wreck. Just a little tired of corporation bigheads being coddled.

Anita Farber — Jun 14, 2026
Subject: S7-2026-15 From: Anita Farber Affiliation: Jun. 14, 2026 So is the SEC saying it’s burdensome to require the CEOs who sit in large luxury offices, travel on corporate jets, and make obscene ly large salaries should not have to review the financials of their publicly traded companies and sign off on them as a good faith t effort to be upfront, honest and complete for the public who buys their stocks and places their faith and trust and the financial health of their families in these ceo’s hands or face possible jeopardy of incarceration for knowingly certifying false or incomplete or lackadaisical accounting. I don’t get it. Someone in authority or in charge needs to be completely honest and be willing to stand behind the honestly and integrity and timeliness of theinformation released. As to Enron, I’m biased. My motherinlw lost most of her life savings when she relied on false and incomplete investment advice. Based on inaccurate financials. And ended up relying on government help to get to the end of her days. And she was a widow of a proud Enron retiree which set her up to be a supporter of the company. And she was predisposed. To wanting them to do well. But she did read the financials and was a fairly astute investors so I don’t think it wasn’t her fault as as a uninformed investor. She just didn’t get the correct information Before making her investment

decisions. My personal opinion is that folks in positions of trust should work to earn and then keep that trust. And the ‘burden of a signature to certify the validity of company financial statements is not too much to ask. Anita Farber Austin Tx.

Sent from my iPhone

Anita Hale — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anita Hale Affiliation: Jun. 14, 2026 Anita Hale Wisconsin Costco worker. Quarterly is best for all and most of us can’t afford to lose return on our money!!!!!!!!!!!!

Sent from my iPhone

Anita Skelton — Jun 14, 2026
Subject: S7-2026-15 From: Anita Skelton Affiliation: Jun. 14, 2026 Anita Skelton, Retired Educator This issue matters to me because my retirement is tied up in investments for which I must trust people with fiduciary responsibility for handling funds honestly. The best way to ensure this is transparency and accountability. To this end, please continue to require quarterly reporting.

Anita Skelton

Anita Womick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anita Womick Affiliation: Jun. 14, 2026 Anita Womick RN Spartanburg County in Spartanburg SC. This is important to me as I am entering retirement and need quarterly reports to monitor my retirement investments. Transparency is essential to keep abreast of what is happening with our investments. Retired people don’t have the ability to make up for losses as much as younger investors that are still working.

Sent from my iPhone

Ann Burns — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ann Burns Affiliation: Jun. 14, 2026 I would prefer to keep it the way it has been for decades now. I don’t trust this administration to do anything that is good the people when he can do something for the wealthiest instead.

Sent from my iPhone

Ann Galick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ann Galick Affiliation: Jun. 14, 2026 SEC reporting should

and must remain quarterly for transparency for all investors.
Elizabeth A Galick
Retired VP Commerce Bank
Peoria IL

Sent from my iPhone

Ann Gehring — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ann Gehring Affiliation: Jun. 14, 2026 This rollback is NOT acceptable! Do not do this!!!!

Ann Gehring

Ann Kalaska — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ann Kalaska Affiliation: Jun. 14, 2026 Why would amy investor be comfortable with receiving less information? The proposed rule makes it easier for corporations to hide bad news. This is not an investor-friendly proposal and should not be adopted.
Ann Kalaska, retired bank employee, Chicago, IL

Sent from my iPhone

Ann Liu — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ann Liu Affiliation: Jun. 14, 2026 It's important to me that reporting is kept quarterly. Six months is too long to not know what's going on.

Ann Murphy — Jun 14, 2026
Subject: S7-2026-15 From: Ann Murphy Affiliation: Jun. 14, 2026 Hello, please keep the quarterly reporting, verifying corporation accuracy, signatures required by CEO's and CFO's every year. The law was implemented for good reason and should not be changed now. If anything, I would say add monthly reporting. Corporations will lie, cheat, and steal, if given the opportunity, so they should not be allowed anything less than quarterly reporting.
Keep corporations, CEO's and CFO's accountable!
Thank you.
Ann Murphy
Holland, MI
Concerned citizen who worked for several corporations over the years.

Ann Murphy

Anna Dantzler — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Anna Dantzler Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We're now definitely in the "Information Age." The speed of information accelerated greatly over the last 250 years and the digital age has brought nearly instant data transfer. Technology now allows businesses to capture, store, transmit, and analyze their performance at unprecedented speeds. This is not the time to slow down the rate of disclosure to the public.
Reducing the frequency of these disclosures would provide more time for bad actors to act on insider information while at the same time limiting the ability of law-abiding insiders to make stock transactions legally.
I implore the Commission to support transparency and trust in our markets by maintaining the expectation of quarterly disclosure.

AnnaMarie Kukla — Jun 14, 2026
Subject: Comment on S7-2026-15 From: AnnaMarie Kukla Affiliation: Jun. 14, 2026 Stop stealing from the people

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Anne Baldwin Beckmann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anne Baldwin Beckmann Affiliation: Jun. 14, 2026 Keep Quarterly reporting! Keep the transparency that helps Keep the economy strong.

Anne Baldwin Beckmann

183 Central Street, Somerville, MA 02145

Anne Butsch — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anne Butsch Affiliation: Jun. 14, 2026 As a retiree who depends on and closely follows her investments, I rely on quarterly reporting for managing my investments. I also lived through the debacle of Enron, and clearly remember why these safeguards were initiated. Keep quarterly reports and keep CEOs accountable.

Anne Clare — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anne Clare Affiliation: Jun. 14, 2026 Keep the records as they are!!!

ANNE CZAPLEWSKI — Jun 14, 2026
Subject: S7-2026-15 From: ANNE CZAPLEWSKI Affiliation: Jun. 14, 2026 Continue the way it is.

Sent from my Dobie iPawd

~ My apologies in advance for any typos as I use voice to text because I am low vision.~

Anne Davis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anne Davis Affiliation: Jun. 14, 2026 Please continue requiring quarterly reporting. Investors need information more than twice a year to make educated informed decisions.

Sent from Gmail Mobile

Anne Golden — Jun 14, 2026
Subject: S7-2026-15 From: Anne Golden Affiliation: Jun. 14, 2026 It's important that we keep this oversight.

Anne Golden
President
Orman Guidance
952-857-0126

Get Outlook for iOS

Anne Marie Morgan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anne Marie Morgan Affiliation: Jun. 14, 2026 Continue quarterly reporting.,

Sent from my iPhone

Anne Nelson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anne Nelson Affiliation: Jun. 14, 2026 How stupid and dishonest this move would be. Transparency is crucial and this move is a major red flag!!!

Anne Redborg — Jun 14, 2026
Subject: S7-2026-15 From: Anne Redborg Affiliation: Jun. 14, 2026 Reporting equals accountability.

Anne schmees — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anne schmees Affiliation: Jun. 14, 2026 Enough is enough.

Leave quarterly reporting in place. Transparency is needed. This proposal is ridiculous. Don't demean the public by saying it is for them. Stop it before it gets started.

Sent from my iPhone

Anne Vandersmissen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anne Vandersmissen Affiliation: Jun. 14, 2026 Don't you dare ! Hasn't Trump stole enough yet ?

Sent from my iPhone

Anne White — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Anne White Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 Quarterly reporting needs to be required and kept as it is for a level playing field for institutional and retail investors. Fair is fair and to take away a tool that retail investors use to make investment decisions is providing advantages to those who already have the insider track. This proposed rule is financial discrimination by providing advantages to higher net worth individuals and that is not what an open market should be. Transparency is the key to investing and pulling the wool over investors eyes is not the way to do it.

Annette Finkelstein — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Annette Finkelstein Affiliation: Jun. 14, 2026 From: Annette Lynn Finkelstein
Retired School Librarian
Tucson Arizona
Dear Sirs or Madames:
Keep Quarterly Reporting. In 2026 we see ever more lack of transparency from financial services that is aided and abetted by politicians. This must be curtailed. Reducing investor/consumer access to financial information limits wise decision making and increases consumer risk. History shows plainly and irrefutably that doing so hurts the economy generally and smaller investors expressly. This a bad, bad idea.

Sent from my iPhone

Annette Hughes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Annette Hughes Affiliation: Jun. 14, 2026 I am against changing the reporting schedule. Please do not allow this change to take place. Thank you!

Sent from my iPhone

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annie larson — Jun 14, 2026

Subject: S7-2026-15 From: annie larson Affiliation: Jun. 14, 2026 Keep quartetly reporting!

Get Outlook for Android

Annie McLean — Jun 14, 2026
Subject: S7-2026-15 From: Annie McLean Affiliation: Jun. 14, 2026 SEC has a limited amount of power. The law needs to remain committed to honest reporting.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 If you still have our money, you need to continue giving us the details on our money. With AI this should be easier than ever. Quit being lazy! Or don't start being lazy. Give us our due! Respectfully,

Janet Tilton,

Thirty Year Educator

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep quarterly. People have a right to know what their money is doing, how it's invested and how it is being safe-guarded.

Theda

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 If this keeps the people in control of finances honest when filing these papers more often and its shown to keep them more honest im all for it!

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 If I can be audited by your illegal IRS over $600 then these CEO's and elected officials need to be held accountable just like the people paying their paychecks.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Mrs. Joseph Bradley in Ruskin, FL I have a limited amount of investments and retirement. I think quarterly reports should continue so I know how much I have and if necessary to make some changes. It helps me be aware of where I stand realistically in my retirement.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Bernadette Rauscher, retired teacher, Greensboro NC. After working hard at a public service job I need my saving to be secure. Let the SEC reconsider its choice of semiannual reporting.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Keep It Quarterly!! From: Anonymous Affiliation: Jun. 14, 2026 I am opposed to a new SEC proposal to change reporting by public companies. Personally, as a retiree needing to make some important decisions, I like reporting even more often. Cutting back to six months creates unnecessary opacity. Don't change!!

Margaret A. Cooper
Carrollton, GA 30117

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 No way should you do this, it did not work before and your reasons now leaves a bad smell in the air

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Ellen Bell-Irving, retired software engineer, Massachusetts. Due to Enron hiding the actual state of the company, many folks lost jobs and money. CEOs and CFOs need to held accountable for the state of their companies and quarterly reports should be part of their jobs.

Ellen

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Less transparency comes with lower returns and lower valuations. KEEP QUARTERLY REPORTING. This isn't even an issue that should be up for consideration. The only reason it is, is because of this incredibly corrupt administration and their corrupt donors.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 If average Americans scammed like these CEOs they would be put UNDER the prison! There should not be a double standard of accountability like this initiates. Don't give them time to cover up their dirt! They also need to do the same amount of time that anyone else would do for a similar amount of theft. Fines are a two finger wrist slap for rich people,like fining an average person five bucks for grand larceny! These people CANNOT be trusted,and must continue to be closely watched,especially in this current climate of corruption.
Thank you,
Ruth Rudin,Whitewright,TX

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I want quarterly reporting to continue!!!
Transparency & Accountability: Frequent filings prevent companies from hiding negative financial details, operational shifts, or risks from investors.Risk Management: It is a vital tool for the early detection of emerging business and economic risks.Market Stability: It provides a consistent cadence of data, ensuring both institutional and retail investors are kept in the loop.

Thank you!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 It's too much time. Lots of shenanigans will be happening. We need to put a hold on things for the next few years. Unfortunately the current administration is not interested in helping the citizens of ur country.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Stop the insanity !!! We want MORE transparency so stay with quarterly reporting !!!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting is an absolute must for all Americans. We need to have the transparency to prevent any form of corruption or market manipulation.

Thank you for your time.

Regards,
Laura Roberts

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Moving from quarterly reporting will hurt the main street investor and keep us in the dark. Keep it the way it is!

Natalie Saylor
Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We who are on fixed income follow the investments we have made. Keep your hands off of the monthly updates. America deserves to be on top of things, not knocked down by interference from government that wants to rip us off.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Considering a loss for the public during the time from 1955-‘70s, why in the world would we go backwards? FYI: History gives us an education for the present; we forget that, then why does the past mean anything. Going back to use a financial loss for the general public means one thing to me: it will benefit a very, very small portion of people or corporations that don’t particularly care what it does to the majority. We, the people, can’t take much more!!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Do not let them get away with fraud. Keep the safety checks in place.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Do not change

quarterly reporting. Lisa Myers, retired, Athens GA

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please stop this insanity! There is proof that it didn't work before! You all know what insanity is! Don't let history repeat itself!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting is needed to avoid new Enron- like crimes. I worked hard and honestly for forty years as a Wildlife Biologist in Montana and files quarterly reports for accountability. All cEOs should have to do that.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep it as it is now. Quarterly

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Mary Starr, medical technologist, NC. I am too close to retirement to see my returns diminished, as they surely would with semi-annual reporting. Keep requiring companies to report earnings quarterly.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Leave the law as it is. I worked on an Enron project in 2000/2002 when they fell apart. Saw what it did firsthand to local communities and jobs. Transparency and accountability is the continuous reminder!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep the reports quarterly! My position, taxpayer and voter

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep quarterly reports

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 No thanks. Quarterly please

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Maureen Abrigg. Retired - Massillon Oh. Keep things as they are!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 As a stockholder whose retirement depends upon my holdings, I absolutely need quarterly reporting.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Big companies do not need any more help earning the gross profits they already do. There is enough lying and cheating without giving more rope ant time to fudge things. Seth Brody, self employed in Illinois.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: File Number S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Dear rules committee member(s),

I would like to add my letter to those opposed to your proposal to eliminate 10-Q independently audited and management certified quarterly reporting (File Number S7-2026-15).

As an individual investor for more than 30 years, I have found company quarterly financial reports

and 10-Q filings of utmost importance in sustaining my ability to monitor the activities and progress (or lack thereof) of the companies I monitor. I also rely on publications such as Value Line and Morningstar, and analysts' consensus estimates for quarterly financial information; and these publications and estimates also rely heavily on the 10-Q reports.

I am concerned that the lack of this information provided to individual investors as a whole would put us at an extreme disadvantage to those with access to this information from inside or from the outside looking in.

I strongly encourage you to continue requiring 10-Q requirements for all public companies.

Thank you for your consideration.

Roger L. Brouse
5304 N. Graham Rd.
Whiteland, IN 46184

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting is needed to keep these public corporations honest. Our investments count on it.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Dear Congress,

Less transparency means less tracking of companies and less regulation thus less competition and ROI.

Richard Scutt

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 More transparency, more information, not less is what investors need. Keep quarterly reports!

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 My name is Alex Osborne. I am a sales manager in New Orleans Louisiana. Why would we want less disclosure? This makes zero sense. Stand up to these companies and Wall Street, fight any pressure from this corrupt administration and protect our savings!

Sent from iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 To the SEC - I expect you to keep the reporting “Quarterly”, as it’s really “my” money and I like keeping tabs on it!!
Sincerely,
C Beener - retired!!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Don’t go dark for six months at a time.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting must continue. Thank you. Mary Lou Searls

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We rely on our investment income for our retirement. We invest through a firm that is a financial feduciary organization. If our feduciary cannot trust the materials they see, how can they reasonably assume resposibilty for our investment strategy? Not requiring CEO's to accept legal responsibilty for their corpoate reports, and not requiring those reports on a quarterly basis, is condemning our financial system to disorder and fraud. Please DO NOT abolish corporate quarterly reports or the requirement that CEO's guarantee the integrity of those reports. Our financial security, and the financial security of our children and grandchildren, well may hinge on your decision in this matter.

Dr. Raymond and Linda Alberts
1760 Woodside Kort
Freeport, IL. 61032

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep the reporting quarterly. There is so much fraud going on and no one to trust anymore. At least this lets the investor keep a better eye on things. Curious as to why the SEC wants every six months and what they stand to benefit from it.

Thank you for your time

Teri Livingston

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Thomas Gonzalez - Service Associate - Transparency is the only way you can decide if a company is viable to invest in with confidence. After years of SEC rubber stamping Bernie Madoff financial reports with the with no scrutiny. You would think your agency would understand the importance of being transparent. At least with a trail of statements there is evidence to protect investors if the board engages in shady dealings.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Do not change quarterly reporting to semi reporting. My name is P Hollister of Louisiana. My husband and I are retired social workers. We were diligent about putting money away for this time but we CANNOT afford to lose ANY of our savings due to this proposed change.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep your reports quarterly and honest. My name is Sandra Gasparovich Gasparovich. .

Sent from AT&T Yahoo Mail on Android

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We need to be updated quarterly on what's happening with our companies

Kevin Hefty
Kevin.Hefty@seiuhcpa.org
814-360-2703

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Maryann Childs Retired Special Educator West Chester , PA I began investing as soon I started working as a teacher. It was the best financial move I ever made. Quarterly reports allow me to make changes on a consistent basis, as needed. If I need to withdrawal money, knowing quarterly- ahead of time of the need- can influence my financial decision making.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Do not change the reporting! Very suspicious!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 No

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Quarterly quit ****ing the average American!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 This is Harrison from Florida. I find the proposal to make quarterly reporting deeply troubling, and feel this is a step in the wrong direction. For over 50 years, quarterly reporting has been a cornerstone of financial transparency in the marketplace. I urge you to reconsider this proposal.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 To whom it may concern,
Transparency, and accountability are always preferred to opacity and the possibility of malfeasance - unless you're a criminal organization. Or, just supporting one.
All entities, from individuals to corporations to multi-teared governments must be open, and transparent so that criminality is impaired, assets are secured, and, in case of said criminality- they can be prosecuted to the full extent of the law.

Chuck Kechter
Chuck Kechter LLC

Sent from my iPhone

Anonymous — Jun 14, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 My name is Amanda. For the past many years of my life I've been a caretaker but before that I worked in title insurance and home mortgaging. This is a horrible idea and alarming to read about. We're at a place where we are trying to introduce more transparency in government and those institutions that affect citizens' lives directly. Changing this well established policy of disclosure just invites the public to not only lose trust in how the system works, it makes it much easier to believe all of the scandals and talk of fraud and corruption. There is no good reason to make this change. Don't make the SEC the next big headline we read about repeatedly for years to come. Don't invite speculation and accusation.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I see the purpose and I see the need. Today's corporations work only for that plus number every month. They no longer work just for the good of the company. When it no longer looks like the numbers are going to stay up they just sell. But the real truth is at this time too many people will get hurt. B the whole economy will collapse!

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please keep financial reporting on a quarterly basis. We have come a long way for finances to take a hit due to reporting methods. The American people are taking financial hits in multiple ways- please do not add this as another way to make it harder to afford everyday life by changing financial reporting. The very idea of this is threatening and not helping investors to feel secure. Sherry Brown, retired from Van Buren Arkansas

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Ann St George, Retired, Massachusetts. What are you thinking? I'm 73 years old with cancer. I'm depending on using my assets to care for me to end of life.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Absurd idea to drop quarterly reporting! How are investments supposed to be adjusted without this

Zexia Barnes

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Leave this as it stands, and do nothing.

Trump has ruined our country enough as it is.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 June Shirling, retired CRNA, Dothan Al. I am opposed to the purposed change and greatly prefer keeping quarterly reporting. As I understand it, the consequences of less frequent reporting is detrimental to investors. I am retired and cannot recover my losses through earnings so this issue is very important to me and my family. Thank you.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 This is WRONG. There is no excuse . Reconsider!

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Susan Moore, Retired, Tennessee- why would the SEC do something that would lower everyone’s gains on their IRA. I retired understanding the normal ups and downs as part the market. It is my choice to he a little more aggressive with my investing. A blow like this would be just like the COVID pandemic, eliminating a third of my IRA money that I plan to live on. Trying to keep the poor poorer while the rich get richer. I stand up against such a change and hope the SEC has enough common sense to rethink their stand on this.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I demand that reporting be kept quarterly. We are entitled to know the status of the financial performance of our funds at least that frequently.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 My opinion on quarterly reporting for my retirement accounts:
I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to you.

Thomas Kelly
Fort Smith, AR

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 STOP THIS you know better so be better!!!!

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 My name is Bret D Leeman. I am a over the road truck driver from Wilton Iowa. My retirement accounts invested in stocks ,at this juncture are barely enough for me to survive with my social security, I already have to keep working just to stay afloat. If you went back to semi annual reporting, it would devastate my already inadequate savings to the point that I would not be able to survive in this economy. Keep Quarterly reporting!

Get BlueMail for Mobile

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We need quarterly reporting to see if companies are keeping shareholders and employees informed

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 This is fraud to do 6 months reports

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 With all the computing power in the world today firms can easily perform quarterly updates. Firms under PE control do so monthly. Nothing more than a means to suppress news and control messaging. Public companies are just that.

Keep financial updates quarterly.

G Scott Dossey.

Best regards,

Scott Dossey
708 263 5140

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep my quarterly reports coming in to me,,,

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Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 More Transparency is better.! The more updated reporting makes everyone accountable for the way things are running. Too many days go by on semi annual or even quarterly to lose your money.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I think it should be monthly! What if we ask for that!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 quarterly is the only way us in the general public gave access to financials , scumbag congress are already cheating and you guys do nothing. thus only tips everything more in their favor as well as hedge funds billionaires and boardrooms . quit trying to screw us in the private sector. we have enough hurdles now.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 It is crucial that the SEC maintain the requirement for corporate CEO & CFOs review and sign quarterly earnings reporting! The Sarbanes-Oxley legislation protects citizens, customers, & stockholders from misinformation deception from Corporate leaders!

Thank you for your attention to this matter!

Linda Zimmerman

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Colleen Przybylski, retired, Wisconsin.
Mandatory reporting should be taking place AT MINIMUM quarterly. Why in the world would we want to go backwards to redo a failed experiment?? Let PEOPLE thrive instead of propping up corrupt corporations!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 See Give it Quartly

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 If it's not broke don't fix it!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep the quarterly reports! You have our investment money— we deserve to be kept well informed. If you have nothing to hide, there is no reason not to keep the status quo.

Leni Sack, retired educator who wants information to be accurate, timely and honest.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please no semi annual reporting, been there done that and suffered the consequences. I'm currently saving as much as reasonable for my 74 year old wife fighting dementia and it's difficult. Thanks for doing the right thing.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep the quarterly reports intact to keep a reasonably updated snapshot documentation of how our economy is responding to the daily ups and downs of economic & financial activities.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Do not change this- quarterly reporting is needed!!!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please keep sending quarterly. Need to know!❤

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Christine Mitses, Retired, Huntingdon Valley PA

I am opposed to reducing SEC reporting to bi-annual timing (S7-2026-15) The public has invested their personal savings into corporate investments as a means to support economic growth, which in turn supports their own personal financial future. Reducing the reporting periods allows corporate issues/losses to compound longer, directly impacting their investors' finances. This change will only feed corporate lethargy, letting problems linger longer, directly impacting their investors.

"If it aint broke, don't fix it"

Do your job to protect investors and reject this SEC proposed rule.

Sent from my iPhone

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please don't make it worse for us.

Thank you
Diane

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Transparency is necessary to keep the public in the loop. Hiding financial statements for a public entity should not be allowed. once a company goes public, its accountable to the public. Keeping the quarterly reports is vital for accountability. I do not want to see my investments diminishing as companies hide their

finances. By the time it’s discovered , my stocks will have devalued significantly more than a quarterly. Stop this change, there’s no benefit to the public in changing tbe current quarterly reports. Teresa Harper, retired FBOP

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting is absolutely essential for transparency. Let's not turn back the clock and invite potential problems.

Thank you,

Elizabeth Olson

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Just another way to steal from everyone. Really tired of this crap!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Appears criminals are in charge of the SEC with recent rulings. This one shouldn't even have made it to the point of public commentary. The irreparable damage being done to our economy and the non-uber rich classes will be carried by our children, this is the legacy you want to leave behind?

I don't think the wealthy understand just how close we are to lynch mobs burning down affluent neighborhoods. They've been taking more and more worker income since Reagan got in office, and people are at the financial breaking point. And here we are, considering giving them yet another way to shuffle the money around to avoid getting caught.

Way to read the room.

Sent from Proton Mail for Android.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We don’t want to guess what is happening, Way too dangerous!! We are Proof that more info not less is a must.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting should be continued. Encourages managers to be accountable and aware of what is going on in their businesses.
John Ewalt
Annapolis, MD

Sent from my iPad

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please keep reporting on a quarterly basis so I can know where I stand! Thank you. Please let me be counted. Amen.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Filing FOUR times a year is critical to maintaining integrity to keeping another Enron financial catastrophe from happening. I remember the destruction this brought about when it happened,
and I never want to see that in again. Accountability is CRITICAL, and reducing the reporting from four times to two weakens safeguards from the,"Uh, I didn't know" excuse.

Never again! Do not slack up. Della Curenton, Orlando , Fl

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 These changes are unnecessary and will cause financial distress for those of us already financially stretched/stressed. Stop playing games and continue being transparent.

Denise Leparik
Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 The SEC needs to continue quarterly reporting requirements otherwise investors will be totally blinded for six months at a time. Too many illegal shenanigans can be hidden in a six month timeframe and we will not keep our money where there is that much risk.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep quarterly reports!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Sonje Beal, recent US Air Force retiree, New Mexico. We have saved up for 35 years to retire. Much of our annual spending is based on our savings, which are primarily in stocks. If we cannot get timely information to educate a purchase or sale of equities, especially this early in our retirement, we stand to lose a substantial part of our future portfolio. I have stood by and watched as insiders in Washington and elsewhere have benefitted from information they have that is not yet public with quarterly reporting and that will only get worse if it is six months between reports. Please do not allow semi-annual reporting!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Yes, quarterly reports are very important!

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We must keep the QuarterlyReporting! The world is changing too rapidly to wait six months in between. Our savings could be gone in that time! Thank you for listening.
Regards, Helen Bush

Sent from my iPhone. Music is the language of love.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 This is not transparent. Quarterly reporting needs to stay in place. Thank you.

Jennifer Turner
Pennsylvania

Anonymous — Jun 14, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reports are highly preferable.
Please keep it that way.
Thank you.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 There is no reason to remove corruption door stops from the current law. Forced accountability to remove the I didn't know scenario.

Sent from my iPhone
Diann Pratt
Jacksonville Fl

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please continue with quarterly reporting.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Technology allows for the efficient reporting of earnings. Please keep reporting on a quarterly basis to better protect investors.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep quarterly keep them honest. No one wants to lose any savings. Ronald A Boostrom Senior Systems Engineer San Antonio Texas

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Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Mishelle Baun, retired, Fort Collins, Colorado. Quarterly reporting helps us consumers while semi- annual is helping those who owned the stock conceal what they've done.

Mishelle Baun,

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Yes, we need to have watch oversight. Thrift cannot be tolerated!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 ATTN: SEC FROM HELEN BECKER.....RETIRED....STATE OF FLORIDA. PLEASE KEEP QUARTERLY REPORTING! We retired in Montana and just recently moved to Florida to be near our daughter. Living expenses here in Florida are very high as in other states. We need the monthly reporting to monitor the small funds we are trying to build and live within some strict guidelines. Having monthly reports keep you upto date to watch the ups and downs as they are happening and many times adjust or get advice quickly. This change in reporting would severely affect our lives and our ability to live above the poverty line. I think this was tried before and it was disastrous. We have history for a reason..to learn what's profitable and what's a disaster. No for me!!!

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 As a retiree, my savings /investments are my future income. The system is working fine as it is. There is no reason to make a drastic change. Transparency today in business earnings aides investors large or small to make informed decisions. Please do not change the current quarterly reports.
Respectfully,
Patrice Kenny
Ormond Beach,Florida

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Totally wrong!!

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please continue with the quarterly reports! Do not cut the CEO prison times in half! James Davidson Livingston, Texas

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I voted for continuing

with quarterly reports!

I vote to stick with quarterly reports!

Get Outlook for Android

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Quarterly reporting is important for transparency for investors to make wise decisions and should be required

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Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Continue quarterly reporting. It is essential to continued growth and encourages transparency that is sorely needed

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 I do not follow the stock exchanges or stock news, I have very little retirement savings/investments, but they ARE my entire livelihood besides Social Security!
If they drop or change, I need to know SOONER rather than after it's too late.
Are YOU going to support my household when my meager saving drop by half?
Are YOU going to replace my car when it goes? Or pay my property taxes so I don't loose my home? Cover the emergencies like a flooded basement or a tree that fell on my roof? Cover the copays when I or a loved one needs surgery or major dental work?

That is what my meager investments are for!
I have a right to KNOW what YOU are doing with MY MONEY!

Laura E Sunday Tobin

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 My name is Joseph F. Janiga and I am a retired educator. I presently reside in East Haven , Connecticut. As a teacher I impressed on my students the importance of honesty and following the
letter of the law. The use of quarterly reporting by business and industry enforces good business practices. Over the years we have witnessed that certain individuals have a propensity to lie , steal and cheat in the name of profit. Quarterly reporting

is a way to keep unscrupulous business people in line .When you weaken the law you create an opportunity for graft and corruption. We have seen this happen repeatedly over time. Quarterly reporting to the SEC is a way to keep the unscrupulous in check.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Keep quarterly reports

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 We are so tired of people stealing money, taking advantage of loopholes. They need to be held accountable, especially for the amount of money they earn. This is a bad idea unless accountability, which it seems to be a trend lately with everything.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Mandated quarterly signed reporting was put in place for a reason -- a good reason. A lessening of this standard serves no purpose and makes no sense. We are owed timely and honest reports
when we invest. Keep the quarterlies! ..... Kathy Schmitt, Washington State

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Why would we want to go back to 1955 in the first place? Quarterly reporting was put into place to keep companies honest, and should stay in place. Are lessons never learned in the US??

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Steve Schaefer, retired radiation therapist. Spokane, Wa. SEC should continue to require quarterly report. Without it consumers are at risk in a way they should not be. Quarterly reporting protects the American public and all investors from bad actors in the investment industry.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Quit screwing over the citizens! Keep the reporting on a quarterly basis.

Tonya Burrus
Investment Property Owner

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 No. Clear vision. Truth. No frauds

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Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 Colin Lane,
I am a retail Investor, it is unfair to millions of everyday Americans like myself to be without accurate information for 6 months at a time. 6 month reporting gives insiders a massive advantage due to the large gap between reported information and current information.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 14, 2026 It is very important to keep financial reporting on a quarterly basis basis so that the public and investors know what is happening with a company. Come on, we are in the 21st century now. Companies have computers and keep metrics on everything. So now it is too hard to communicate on a quarterly basis???
Timothy Laing (Journeyman Multiskilled Maintenance Mechanic, BFA Ohio Northern University 1986) Minor in business management.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 KEEP QUARTERLY REPORT ING! There are so few checks on the behavior of the wealthy and there is enough corruption out there. which isn't being prosecuted.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Do not change the rules to enable more corruption. Change the rules to limit corruption. Financial regulation and protections in the interests of investors must be enhanced and strengthened.

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Leave it alone. You're encouraging fraud, misinformation, and a lack of transparency.

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 The idea of semi-annual earnings reports is a step backwards. We won't know how the companies in which we invest are doing soon enough to gauge whether we should keep our money there. The economy will slow and suffer. - Howard Sallee, retired minister and active investor.

H W Sallee
Retired

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Marlys Egge age 79, retired.

I support quarterly reporting. We have seen companies cheat investors before. Don't let it happen again. Stay with a system that is working.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Keep it quarterly! From: Anonymous Affiliation: Jun. 14, 2026 Zan Reid of Orlando, FL here. CEOs need to stay accountable and transparent. This is why keeping quarterly reporting is important.

Sent from AOL on Android

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Please do not touch this system of reporting. The more we know the better we can plan. Don't change something that works.

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Keep reporting but verify them also

Sent from my iPhone

Anonymous — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 14, 2026 Hello,
I am writing to voice my opinion on S7-2026-15. Financial reporting should continue to be quarterly. Not semi-annually. Reporting quarterly protects the public's assets invested in these companies. It keeps companies honest & accountable.

Working for a publicly traded company I have seen first hand the importance of quarterly reporting. It makes a difference in drive & performance for a company.

We have had semi-annually reporting and it is not as effective and impacted valuations & earnings.

Thank you for your consideration.

Ariana Morningsong
Account Manager
Santa Fe, NM

Sent from the all new AOL app for iOS

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answers melaniedavisphd.com — Jun 14, 2026
Subject: S7-2026-15 Comment From: answers melaniedavisphd.com Affiliation: Jun. 14, 2026 Dear SEC --
Please keep companies honest by keeping quarterly reports! I am a small business owner and want corporations to be as transparent as I am.
Melanie Davis
Boonton Township, NJ

Get Outlook for iOS

Anthony Boyce — Jun 14, 2026
Subject: S7-2026-15 Comment From: Anthony Boyce Affiliation: Jun. 14, 2026 Quarterly reporting is needed. It gives the shareholders a snapshot of how the company is doing in a timely manner. Expanding it to 6 months will result in less time for shareholders to spot and react to negative trends.

It also keeps the company accountable, which is the reason for the reporting. The company has a duty to be upfront to their shareholders and to operate within federal guidance.

Sent from my Verizon, Samsung Galaxy smartphone

Get Outlook for Android

Anthony Depietro — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anthony Depietro Affiliation: Jun. 14, 2026 If it is not broke, why are we fixing it…. Greed is not an attribute you should be encouraging…..

Anthony Gonzales — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Gonzales Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Less transparency means more fraud. Why should such important information be disguised, hidden and not disclosed? What is the real hidden agenda behind this movement??

Anthony J LaMartina — Jun 14, 2026
Subject: S7-2026-15 From: Anthony J LaMartina Affiliation: Jun. 14, 2026 The Enron Rule helped keep them honest. Why open the door to more fraud and deceit. Keep the rule as is. Loosening the rules only presents opportunity to again cheat the system.

Anthony Sorrell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Anthony Sorrell Affiliation: Jun. 14, 2026 It is a terrible idea to reduce the frequency of financial reports at a time when events affecting businesses are moving faster than ever. It is a disservice to both companies and investors.

Anthony Sorrell, MBA, retired, New York

Get Outlook for Android

Anvitha Bogineni — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Anvitha Bogineni Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Being a retail investor having exposure to quaterly earning would help me in deciding the actual projection of my investment and derisk if the deviation is significant. If made optional, companies would delay/opt out of this disclosure, keeping retail investors like me in dark for most of the year. This keep me at highly disadvantaged position as hedge funds and institutional investor could still get the access from insider group. Being a retail investor i would be forced to fill this gap by expensive bloomberg like subscription for alternative data or estimates which is unfair considering my portfolio size. Hence I would request sec to not to make these reporting optional.

Appwhit D — Jun 14, 2026
Subject: S7-2026-15 From: Appwhit D Affiliation: Jun. 14, 2026 2 less times to cath the crooked bastards !

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arlenappel — Jun 14, 2026
Subject: S7-2026-15 Comment From: arlenappel Affiliation: Jun. 14, 2026 I oppose changing reporting to semi-annual reports. In this age of instant information that can change the world and its businesses very quickly, there is great harm that would result in withholding corporate information for 6 months. Corporations should be held to quarterly reporting. As a lawyer and an investor, I need to have confidence in timely disclosures by publicly traded companies that keep investors informed. History has shown us the negative consequences to the US markets when reporting is only once every 6 months. Thank you for your consideration.
Sincerely,
Arlen Appelbaum, Esq.

Arlene Davey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Arlene Davey Affiliation: Jun. 14, 2026 Please help us! we need what we have worked our lives for. A reasonably comfortable retirement.

Arlene Medder — Jun 14, 2026
Subject: S7-2026-15 From: Arlene Medder Affiliation: Jun. 14, 2026 Arlene M
Admin
NC
Many CEOs make so much money that fines are just 'cost of doing business ' but jail terms actually get their attention. Quarterly reports catch malfeasance before it snowballs.

Arlene M
Outside of a dog, a book is man's best friend. Inside of a dog, it's too dark to read. - Groucho Marx

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Arlene Rein — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Arlene Rein Affiliation: Jun. 14, 2026 I’m retired…I can’t afford to lose any of my savings. If I do I will need to apply for government assistance like food stamps!
Don’t vote for this!!!

V/r
Arlene

Arlene Rein
alr999@icloud.com
850-896-0531
Sent from my iPhone

Armando Malo — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Armando Malo Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Is just crazy

Arnie Drozen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Arnie Drozen Affiliation: Jun. 14, 2026 Arnie Drozen, retired, New York.

I, like millions of others, am invested in the stock market through an IRA which supplements my Social Security. Although I'm not a fan of companies being driven to meet quarterly targets instead of longer term goals, politics seem to be influencing and favoring some of our largest corporations which makes me less inclined to allow a 6 month window between public reporting. I am in favor of more transparency of corporate financials as well as more oversight of corporate boards.

Thank You.

Arnold Taube — Jun 14, 2026
Subject: S7-2026-15 From: Arnold Taube Affiliation: Jun. 14, 2026 CEOs need to be responsible for their company's truthfulness. Tpoday's business climate changes to rapidly for twice a year reporting to be sufficient.

Best regards,

Arnie Taube
2322 W Timbercreek Ct
Wichita, KS 67204
USA

Aron Keeney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Aron Keeney Affiliation: Jun. 14, 2026 Keep the quarterly's

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ART AGUIRRE — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ART AGUIRRE Affiliation: Jun. 14, 2026 Art Aguirre, retired banker, Michigan. My retired wife and I rely heavily on our investment portfolio to make ends meet. Social Security alone doesn't do it. Changing the SEC reporting requirements from quarterly to semi-

annually and the resulting, significant loss in asset value and dividend payouts will not only impact our ability to cover living expenses, but significantly increase the risk of running out of money before we die. Such a scenario across the country affects the baby boomer generation, and ultimately younger demographics that eventually may bear the cost of caring for financially challenged seniors. Therefore, the better decision is to leave quarterly reporting requirements intact.

Sent from my iPhone

Art Doctoroff — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Art Doctoroff Affiliation: Jun. 14, 2026 Don't allow it!

Sent from my iPhone

Arthur Friedman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Arthur Friedman Affiliation: Jun. 14, 2026 Transparency is critical in a changing economy. Reporting times should be shortened, not lengthened. Stop being a tool of the crooks and billionaires. Do the job that you were supposed to do!

Artisthespoonman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Artisthespoonman Affiliation: Jun. 14, 2026 Bram Stoker wrote about you over 125 years ago

Sent from my iPhone

Asha Fotos — Jun 14, 2026
Subject: S7-2026-15 From: Asha Fotos Affiliation: Jun. 14, 2026 My name is Asha Fotos and I work in an industry that commands accountability every second of every day. If I misstep it could cost me my life so with every action I take the consequences are dire. Electrical work requires knowledge, attention, and a steadfast ethical mindset.

I cannot cut corners, Jerry-rig work, or pretend in any way or circuits can overload, fires or explosions that destroy both people and equipment can happen.

If I can pay attention every moment of the day that I lay my life on the line getting power to our patrons without causing them fret or worry that I've done the job right and they will continue with their business without dying or losing all that they've built, Congress can hold the same attention just 4 TIMES A YEAR.

Congress must continue its job to be sure that the rest of us can rest easy knowing that the people we have elected to look out for our best interests will continue to hold those who don't pay as close attention to our best interests in favor of the bottom line, accountable.

We know where this goes when the pressure slips. Keep the accountability where it currently stands at 4 times a year. Please realize we know that under the same premise we could be looking at this in

a few years to drop the accountability again and again until there is none.

It isn't laws that are ruining the country. It's the lack of accountability to what is already lawful.

Unaccountability is destroying the fabric. Shore it up. Do what is right or watch what you've built crumble. All your millions will mean little when they become millions of worthless grains of sand because you took what cemented those grains together to back a fortified structure and made it a slurry.

Do better. Jeez.

Sent from my iPad

Ashlee McCoy — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Ashlee McCoy Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

To the Securities and Exchange Commission:
I am writing to express my strong opposition to the Commission's recent structural proposals, specifically the shift toward semiannual corporate reporting and the rescission of Regulation NMS Rule 611. While these changes are framed as a means to minimize regulatory burdens and streamline capital formation, they create severe systemic risks that directly undermine the safety, transparency, and fairness required by retail investors.
Eliminating mandatory quarterly financial reporting in favor of a semiannual framework severely degrades the public information ecosystem. In a high-speed trading environment, a six-month window of corporate silence is an eternity. This massive reporting gap will inevitably exacerbate information asymmetry between Wall Street insiders and Main Street investors. While institutional firms possess the resources for proprietary data tracking, retail investors rely solely on standardized, timely disclosures to monitor risk. Reducing reporting frequency will lead to sudden, high-volatility price shocks when months of accumulated material data is finally released, making the markets far more hazardous for non-institutional capital.
Second, the proposal to rescind Rule 611—the trade-through prohibition—poses a direct threat to execution quality. For decades, the Order Protection Rule has ensured a level playing field by mandating that market orders receive the best displayed price across all national exchanges. Rolling back this protection invites market fragmentation and permits brokers to bypass superior public quotes. This structure increases transaction costs, degrades price discovery, and compromises the principle that all participants deserve fair execution.
The SEC's primary statutory mandate is investor protection. Sacrificing market transparency and price integrity for corporate convenience severely weakens public trust. I strongly urge the Commission to maintain quarterly reporting and preserve Rule 611.

Ashton Parker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ashton Parker Affiliation: Jun. 14, 2026 Yeah no hiding. You already let them do some shady darkroom stuff. Keep it the way it is

Yahoo Mail: Search, Organize, Conquer

AsianDude6969 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: AsianDude6969 Affiliation: Jun. 14, 2026 Jason Lee
Unemployed
Cerritos, CA

Do not mess with my retirement savings despite what little I have

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Asif Khalid — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Asif Khalid Affiliation: Jun. 14, 2026 We need more transparency than less when it comes to reporting. There is no general public good to making this change. Theses types of reductions in regulations led to the 2008 Great Recession and with what many are calling the eve of a AI/Tech bubble, we must not erode regulations.

Asif Khalid
CEO
Flower Mound TX

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asthecrowflies — Jun 14, 2026
Subject: S7-2026-15 Comment From: asthecrowflies Affiliation: Jun. 14, 2026 Quarterly reports have to stay. Cutting the number of reports into 2 per year is not fair and only promotes insider trading and people who chest the system, like the people who are already cheating the system. This is why normal investors/-like me, with a business degree in finance—I've been struggling since this administration came into office. The market is already unhealthy and subject to too much insider tradings don't ALLOW it to get worse. If you ALLOW them to hide more information you are hurting the voters and the economy and making everyone's situation worse. We don't trust you

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atlee martin — Jun 14, 2026
Subject: S7-2026-15 From: atlee martin Affiliation: Jun. 14, 2026 The needs to continue to stop the criminal acts of officers of the companies that think they can get away with anything they dream of

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atouk — Jun 14, 2026
Subject: S7-2026-15 Comment From: atouk Affiliation: Jun. 14, 2026 This change to delaying the release of quarterly earnings reports manipulates and puts the individual investor at a disadvantage. Perhaps no stock or its futures or its derivatives should be traded between the time the quarterly report is generated and the time the report is released to the public. My advice.

L. Foley

August Ponstingel — Jun 14, 2026

Subject: S7-2026-15 From: August Ponstingel Affiliation: Jun. 14, 2026 Accountability. That's the problem. The red flag is reducing accountability. Why on earth would anyone want to do that? There's your answer.
August Karl Ponstingel, Rockingham, VA.

Avril Druker — Jun 14, 2026
Subject: S7-2026-15 From: Avril Druker Affiliation: Jun. 14, 2026 It must remain! Accountability is paramount.

Sent from my iPhone

B and B Associates — Jun 14, 2026
Subject: S7-2026-15 From: B and B Associates Affiliation: Jun. 14, 2026 The wealth inequity is growing at an astounding rate and any action you take to increase that inequity is unethical and immoral. Stop feeding the wealthy and starving workers.

Yahoo Mail: Search, Organize, Conquer

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b.ames.phares — Jun 14, 2026
Subject: Comment on S7-2026-15 From: b.ames.phares Affiliation: Jun. 14, 2026 Please keep the reporting rules as they are and do not return them to the dark ages for ordinary Americans. To do so would be criminal.

Sent from my Galaxy

B3 — Jun 14, 2026
Subject: S7-2026-15 From: B3 Affiliation: Jun. 14, 2026 Remember Enron? Lawlessness is more accepted now, so don't make reporting anything less than quarterly! Otherwise those in charge will take advantage!

Bailey Bay House Blues — Jun 14, 2026
Subject: S7-2026-15 From: Bailey Bay House Blues Affiliation: Jun. 14, 2026 Quarterly, quarterly, quarterly, quarterly.

Sent from my iPhone

Banks Brazell Jr — Jun 14, 2026
Subject: S7-2026-15 Comment From: Banks Brazell Jr Affiliation: Jun. 14, 2026 To Whom It May Concern,

Please keep the current quarterly reporting regulations in place. Things move too fast to be without vital information in a timely manner. This is not a place to lessen regulations.

Sincerely,
Banks Brazell, Business Owner

Sent from my iPhone

Barb Powell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barb Powell Affiliation: Jun. 14, 2026 As a person moving into my later years, it is even more important that I track my investments quarterly and that I don't lose any of my investments. Do not change it!

Barbara A Powell, freelance writer and designer, Cleveland, Ohio

Sent from my iPhone

Barbara — Jun 14, 2026
Subject: S7-2026-15 From: Barbara Affiliation: Jun. 14, 2026 As a LAW ABIDING U.S. citizen, recognizing the rights and freedoms our founders sacrificed their lives for, I will fight to uphold the principles of our constitution. Documents 'by the people for the people and of the people' by definition, must require those in a position of power to also follow the law. Laws the rest of us are expected to obey, are designed for the benefit of all. We vote for representatives to protect us from those on the other side of the law. Those who commit these crimes, add another insult to injury.
I implore those who value democracy and our constitution, to also join in the fight to uphold transparent representation for all US citizens, as if our lives depend on it.
Require the SEC to be governed by independent auditors, held to a higher standard than those with access and power to abuse federal funds. Let's outlaw tax free, off shore accounts giving more power, and our hard earned income, to corrupt individuals. Absolute power is eroding the checks and balances our constitution is designed to uphold.
Sincerely,
Barbara Coast,
Owner and Artist
@ Coast Designs
Colorado, USA
719-930-3000

Barbara A. Welsh — Jun 14, 2026

Subject: S7-2026-15 From: Barbara A. Welsh Affiliation: Jun. 14, 2026 Must be done to keep people/ corporations honest and true to their investors and our Country! Keeping accountability discourages falsifying records, keeps tabs on the monies invested in these companies and makes pressure to perform honestly a mindful priority. It also helps to have a financial record so should there be a problem it would be visible and allows for action to be taken before the company falls into irreversible failure.
B.A. Welsh, Unit Secretary, Center for Behavioral Health, Holyoke Medical Center.
Holyoke, Massachusetts.

Barbara Bartle — Jun 14, 2026
Subject: S7-2026-15 From: Barbara Bartle Affiliation: Jun. 14, 2026 The SEC is a bunch of crooks barely kept in check. The executives need to have skin in the game to be kept legal. Do not erase any transparency in terms of financial activities.

Barbara Carlton — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Carlton Affiliation: Jun. 14, 2026 Quarterly reporting is another way to disenfranchise citizens

Barbara Carlton, self employed

Barbara Carton-Riker — Jun 14, 2026
Subject: S7-2026-15 From: Barbara Carton-Riker Affiliation: Jun. 14, 2026 Keep the current status. As we know there are many dishonest people in positions of power and authority. You are our watch dog - don't abandon us.

Sent from my iPhone

Barbara Elm — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Elm Affiliation: Jun. 14, 2026 KEEP QUARTERLY REPORTING !!!! Do NOT switch to every six months !!!
Sincerely, Barbara Elm

Barbara Flynn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barbara Flynn Affiliation: Jun. 14, 2026 A return to a system that was tried and proved "not worthy" seems to be a step in the wrong direction especially in this time of uncertainty. I believe this would be a devastating move for the SEC and your retirement community would possibly pay the most and they can not afford it.

Sent from my iPhone

Barbara Forbes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Forbes Affiliation: Jun. 14, 2026 Quarterly reporting is essential standard that all investors, from individual investors to big companies, required to manage investments throughout the year. Why would annual be of any help to me in making good choices through the quarterly reporting periods.

Barbara Forbes
24503 Novato Pl
Ramona CA 92065

Sent from my iPad

Barbara Hoag — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barbara Hoag Affiliation: Jun. 14, 2026 NO way, stop trying to punish the average American in preference to the rich.

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barbara Joyce — Jun 14, 2026
Subject: S7-2026-15 Comment From: barbara Joyce Affiliation: Jun. 14, 2026 Keep the statements quarterly…transparency for the common man….and how dare you even consider this…

Sent from my iPad

Barbara Kadetsky — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Kadetsky Affiliation: Jun. 14, 2026 Reporting quarterly vs. 2 times a year is very important. Investors have a right to know what and how the company is doing quarterly. In 6 months too much can happen without investor knowledge including fraud, lawsuits, loss of funds, new product launches, etc.

Barbara Kadetsky

Melbourne, FL
Retired.

Barbara Mannlein — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Mannlein Affiliation: Jun. 14, 2026 Martin Mannlein: KEEP QUARTERLY REPORTING!
The avg citizen doesn't have the time or the money to follow their investments w/o those reports.

Martin Mannlein
mbmannlein@comcast.net

Barbara Morgan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barbara Morgan Affiliation: Jun. 14, 2026 I want my quarterly statements each and every year. I worked hard for my money and I need to know what is going on and if changes need made,
Barbara Morgan
Retired teacher
Pittsburgh, PA

Sent from my iPad

Barbara Morrison — Jun 14, 2026
Subject: S7-2026-15 From: Barbara Morrison Affiliation: Jun. 14, 2026 Keep the reporting quarterly!

Barbara Osborne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barbara Osborne Affiliation: Jun. 14, 2026 Barbara Osborne, Retired, Kernersville, NC
This matters to me greatly that 2/3 of my retirement savings could be swallowed up by the Federal Government and used for what? The government can't manage the funds that they have right now as it is! They need to STOP taking Americans hard earned monies for their inane policies and programs. If they were good stewards of our money it would be different, but they squander every dollar they take from us. This needs to stop and Transparency needs to continue. If that means that business needs to be transparent then government does too. Keep the Quarterly Reporting in place

Sent from my iPhone

Barbara Rogers — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Rogers Affiliation: Jun. 14, 2026 No 6 month report!

Get Outlook for Android

Barbara Stutler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barbara Stutler Affiliation: Jun. 14, 2026 I am a widow and use the quarterly reports to focus on income changes for decision making. Social Security is inadequate for those who are retired like myself.

Barbara Terry — Jun 14, 2026
Subject: S7-2026-15 From: Barbara Terry Affiliation: Jun. 14, 2026 My name is Barbara Terry and I'm a retired attorney living in Texas. I do not support reducing the reporting to twice a year. It needs to stay quarterly. My family's finances were harmed by the Enron scandal. We need protection from the companies that choose to try to keep their finances in the dark. That is our government's job. The SEC is supposed to protect the citizens, not the companies. Leave the reporting quarterly. There is not a single company affected that cannot do that.

Barney Miller — Jun 14, 2026
Subject: File No. S7-2026-15 From: Barney Miller The rewind to an archaic outdated system is absurd.

Barrie Lyn Foster — Jun 14, 2026
Subject: S7-2026-15 From: Barrie Lyn Foster Affiliation: Jun. 14, 2026 Good idea! Keeps honest people honest … and criminals liable. Keep the rule!

Rev BL Foster

Get Outlook for iOS Rev. Barrie Lyn Foster
Chaplain
O: 518.434.0987
bfoster@fasny.com
107 Washington Ave.
Albany, NY 12210

www.fasny.com

This email is ONLY for the person(s) named in the message header unless otherwise indicated, it contains information that is confidential, privileged or exempt from disclosure under applicable law. If you have received it in error, please notify the sender of the error and delete the message.

Barry C Harbaugh Retired — Jun 14, 2026
Subject: File No. S7-2026-15 From: Barry C Harbaugh The current growth of corporate greed in our nation needs stronger regulations not weaker ones. Power and money are destroying our country.

Barry Lukoff — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Barry Lukoff Affiliation: Jun. 14, 2026 This must be stopped

at all costs. This is just another way for corporate America to steal from the public.

Barry MacCoy — Jun 14, 2026
Subject: S7-2026-15 From: Barry MacCoy Affiliation: Jun. 14, 2026 There isn't much integrity left in our country! It's hard to believe that so many trusted officers are throwing their hats into the fleecing of America arena!! Money before truth, justice and honor is now the American way!!

Sent from my iPhone

Barry Robinson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Barry Robinson Affiliation: Jun. 14, 2026 There is no reason for this change other than obfuscation of corporate financials.

Sent from my iPhone

Barton Paul Levenson — Jun 14, 2026
Subject: S7-2026-15 From: Barton Paul Levenson Affiliation: Jun. 14, 2026 The more reporting, the better. Stockholders deserve transparency.

BC McShurley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: BC McShurley Affiliation: Jun. 14, 2026 We strongly advocate for the uninterrupted continuation of quarterly financial reporting. This consistent cadence of disclosure has historically demonstrated its unparalleled value in empowering our investor community. Providing regular, detailed updates is essential for fostering a high degree of transparency, enabling investors to conduct thorough analyses, and facilitating timely, well-informed investment decisions. Maintaining this established reporting frequency is crucial for building and sustaining investor confidence, ensuring robust corporate accountability, and supporting a healthy, efficient market ecosystem. We firmly believe it remains the most effective framework for serving the best interests of all stakeholders.

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bd bell — Jun 14, 2026
Subject: S7-2026-15 From: bd bell Affiliation: Jun. 14, 2026 Quarterly reporting is necessary to keep on top of financial status. It needs to the norm.

Beatrice Real — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beatrice Real Affiliation: Jun. 14, 2026 Keep reporting requirements to quarterly. Average investors already bear the brunt of lower taxes by corporations, we need to keep individual investments at the current quarterly reporting requirements to save average American / investor returns.

Bea Real

Beau Godde — Jun 14, 2026
Subject: S7-2026-15 From: Beau Godde Affiliation: Jun. 14, 2026 These folks need to report AT LEAST every quarter!

Becki Kelso — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Becki Kelso Affiliation: Jun. 14, 2026 Quarterly reporting is what Americans need to make important decisions on our money. If going back to an antiquated system that was changed why go back?

Becki Kelso
Kind Hands 4 Paws
P.O. Box 452
Zanesville, Ohio 43702-0452

http://www.iGive.com/KindHands4Paws

kindhands4paws.petfinder.com

Becky Daigle — Jun 14, 2026
Subject: S7-2026-15 Comment From: Becky Daigle Affiliation: Jun. 14, 2026 Becky Buffington - District Administrator for a small government entity in Texas. If our entity must report and keep everything above board, I believe quartly reporting should be mandatory
for these folks, why would I invest when I cannot see their info?

Yahoo Mail: Search, Organize, Conquer

Becky Howell-Adams — Jun 14, 2026
Subject: S7-2026-15 From: Becky Howell-Adams Affiliation: Jun. 14, 2026 The signature is the deterrent.
Four times a year, the CEO and CFO must each put their name to the company's books, certifying

they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.

Sent from my iPhone
Robert Adams

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becky nuttall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: becky nuttall Affiliation: Jun. 14, 2026 Becky Nuttall, regulatory medical writer, Pennsylvania. I'm about to retire and I will rely on my savings which include investments. There are no pensions, unlike in the past. I still help the income of my son who struggles in today's economy. I am not an insider, so I won't get early notice on the ups and downs of companies. Switching reporting from quarterly to twice a year will negatively affect me, as well as most everyone I know. I don't know what is driving this but does it make sense to go back to a way that's been proven less beneficial? Stand up for the common people - don't try to fix something that isn't broken. Stay with quarterly reports.

Sent from my iPhone

Belinda Navarrete — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Belinda Navarrete Affiliation: Jun. 14, 2026 We need to continue with quarterly reporting. It helps to keep companies, honest and working for their investors.

Sent from my iPhone

Belinda Stephens — Jun 14, 2026
Subject: File No. S7-2026-15 From: Belinda Stephens I am strongly in support of the filings reporting remaining at quarterly. This is the best way to continue.

Benjamin Knick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Benjamin Knick Affiliation: Jun. 14, 2026 History is clear! More visibility, more often is the proven way to make Capitalism work for everyone.
KEEP QUARTERLY REPORTING!

Sent from my iPhone

Benjamin Scribner — Jun 14, 2026
Subject: S7-2026-15 Comment From: Benjamin Scribner Affiliation: Jun. 14, 2026 Currently the SEC does not watch them close enough there need to be at minimum quarterly reporting, I would vote for monthly it is all computerized and the proclivities of the investors principles to take advantage of insider info needs to be curtailed, to keep them some what honest.

Sent from my iPhone

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benjaminzacks — Jun 14, 2026
Subject: Comment on S7-2026-15 From: benjaminzacks Affiliation: Jun. 14, 2026 As a business attorney back tracking to less transparency is a bad idea and will deteriorate American business, investment and cause the decline of America as the financial capital of the global economy. Simply a bad idea designed to enhance aristocracy and erode the strengths that have caused American independence and wealth for the people.

Sent from my Galaxy

Berlinda Recacho — Jun 14, 2026
Subject: S7-2026-15 Comment From: Berlinda Recacho Affiliation: Jun. 14, 2026 My name is Berlinda Recacho. I am a nonprofit grant writer. I rely on quarterly information to make financial decisions. It’s important to get regularly scheduled information because longer gaps make it harder for people who are not financial experts to see what is happening with their money. It can’t be "optional" because all companies should be required to share this information for the good of all investors—not just the experts. The savings to companies aren't worth the cost to the majority of Americans like me, who depend on quarterly reporting.

Bernadette Eyre — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bernadette Eyre Affiliation: Jun. 14, 2026 Please leave it quarterly. Thank you

Sent from my iPad

Bernard Banche — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bernard Banche Affiliation: Jun. 14, 2026 Current system works well, let’s not go back.

Sent from my iPhone

Bernie Anderson — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Bernie Anderson Affiliation: Jun. 14, 2026 I think we should move to three times a year. And see how that works out With 4 times a year you're always reporting. This could help with cost and disruption would be minimal. Thank you

Sent from my iPhone

Bernie Anderson — Jun 14, 2026
Subject: S7-2026-15 From: Bernie Anderson Affiliation: Jun. 14, 2026 Move it to every 4 months but no more.

Sent from my iPhone

Bernie Fickes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bernie Fickes Affiliation: Jun. 14, 2026 No no and no, my life depends on my savings. I'm 88 years old and only have my savings, people will end up on welfare after saving all their lives, very cruel!!

Sent from my iPhone

Beth Aramendi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beth Aramendi Affiliation: Jun. 14, 2026 To Whom it May Concern:

If the current financial reporting system isn't broken why fix it. Less oversight historically has not improved the accuracy or integrity of Financial Reporting. It is amazing what companies will do to drive a penny in results. Waiting six months to have the information is too late. We have increased reporting tools and efficiencies in data review reporting including AI why would we eliminate a reporting period this is counter intuitive.

Best Regads,
Beth Silvia, CPA (Florida Inactive)
Sent from my iPad

Beth Birnbaum — Jun 14, 2026
Subject: S7-2026-15 From: Beth Birnbaum Affiliation: Jun. 14, 2026 How many times do we have to suffer the same corruption?
Truth justice and the American way has become lie steal and grift. And the American taxpayers will bail you out!

Sent from my iPhone

Beth Bush — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Beth Bush Affiliation: Jun. 14, 2026 Earnings reports need to remain quarterly! I rely on accurate reports from the companies I invest in to maintain my retirement account since we no longer have a pension. I can't afford for companies to have 6 months to hide their shenanigans. Beth Bush- registered nurse. Dallas, TX

Yahoo Mail: Search, Organize, Conquer

Beth Elstad — Jun 14, 2026
Subject: S7-2026-15 From: Beth Elstad Affiliation: Jun. 14, 2026 Keep quarterly. We need same and even greater transparency.

Sent from my iPhone

Beth Kennedy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beth Kennedy Affiliation: Jun. 14, 2026 Don't revert to semi-annual corporate reporting! It will further decimate the middle class. Unless… that's your goal? Sure seems to be. November is coming and we are paying attention!

Beth Miller Tipton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beth Miller Tipton Affiliation: Jun. 14, 2026 Attention SEC RE: Open Comments

I have been saving and investing for 30+ years. I have denied myself luxuries to build a nest egg and the SEC should not endanger that.

The SEC should absolutely maintain quarterly investment reporting. Reducing disclosures to twice annually weakens transparency, delays critical information, and undermines accountability. Less frequent reporting can increase market inefficiencies, reduce investor confidence, and negatively impact investment returns. These consequences extend beyond financial markets, threatening citizens' retirement savings, livelihoods, and financial security. Reduced transparency can contribute to economic instability, erode public trust, and increase the risk of wealth destruction for millions of Americans who depend on fair, informed, and efficient markets.

Be wise. Make the right decision.

Beth Miller-Tipton
Director
UF/IFAS Office of Conferences
Gainesville FL

Beth Redden — Jun 14, 2026
Subject: S7-2026-15 Comment From: Beth Redden Affiliation: Jun. 14, 2026 In this age where giant corporations rule ever more and more of our lives, transparency is more important than ever. Continue quarterly reporting!

Betsey Upchurch — Jun 14, 2026
Subject: S7-2026-15 From: Betsey Upchurch Affiliation: Jun. 14, 2026 I am opposed to cutting reporting back to 2 times per year. The requirement is placed for a reason and that reason has not gone away. Consumers need to trust corporations again, and transparency and accountability is the only way to get there. Every 4 months is probably enough and would lessen the reporting burden. Please do not cut back to every 6 months. We have enough obfuscation going on in the world. Vote to retain transparency and accountability. Either leave it at quarterly or move to no more than every 4 months.
Elizabeth Upchurch
CEO, P4 Consulting
North Carolina

Betsey Upchurch
P4 Consulting
https://www.p4consult.com

Create Significance!

Betsy Nelson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Betsy Nelson Affiliation: Jun. 14, 2026 Please, more often lets my manager & me reapportion when things get dicey
Betsy Nelson Pharmd
4052497210

Sent from my iPhone

Betsy Rogers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Betsy Rogers Affiliation: Jun. 14, 2026 I exist on my quarterly reports and make adjustments from them as needed. Semi-annual reports will mean less access to data on a timely basis.

Sent from my iPhone

Betti Franceschi — Jun 14, 2026
Subject: S7-2026-15 From: Betti Franceschi Affiliation: Jun. 14, 2026 Do not cut corners! Keep it legitimate to the MAX!!!

Betti Franceschi

NY NY

Betti Franceschi — Jun 14, 2026
Subject: S7-2026-15 From: Betti Franceschi Affiliation: Jun. 14, 2026 Do not cut corners! Keep it legitimate to the MAX!!!

Bettie Abercrombie — Jun 14, 2026
Subject: S7-2026-15 From: Bettie Abercrombie Affiliation: Jun. 14, 2026 Do not lessen accountability

Sent from my iPhone

Betty Clarke — Jun 14, 2026
Subject: S7-2026-15 Comment From: Betty Clarke Affiliation: Jun. 14, 2026 I don't think it's right. For us non-millionaire/billionaire types it's scary. They usually wait to buy new stock after a 3 month wait to see how it fairs in the market. Then you would have to wait another 6 months to find out if it was a good buy or a loss. Lots of money possibly down the drain before you know it. I don't like waiting 3 months much less double that.

Sent from my iPhone

Betty Eakes — Jun 14, 2026
Subject: S7-2026-15 From: Betty Eakes Affiliation: Jun. 14, 2026 We need quarterly reporting to keep companies in check and provide customers/clients confirmation that they are following regulations. Betty Eakes, Tecumseh KS

Sent from my iPad

Betty Howard — Jun 14, 2026
Subject: S7-2026-15 Comment From: Betty Howard Affiliation: Jun. 14, 2026 Transparency! Everyone wants it and talks about it, DO IT! Six months is a life time when it is information on financial institutions and publicly traded companies that our life savings and retirement is invested in. Betty J Howard, 74, retired CPA

Sent from my iPad

Betty Kossik — Jun 14, 2026
Subject: S7-2026-15 Comment From: Betty Kossik Affiliation: Jun. 14, 2026 Quarterly reporting is more transparent for the public. There is too much insider trading going on already. No more help

with that. Let's keep it quartrly. I have stock, so let's stay sensible.
Betty Kossik
Retired

Betty Kossik — Jun 14, 2026
Subject: S7-2026-15 Comment From: Betty Kossik Affiliation: Jun. 14, 2026 Quarterly reporting is more transparent for the public. There is too much insider trading going on already. No more help with that. Let's keep it quartrly. I have stock, so let's stay sensible.
Betty Kossik
Retired

BETTY WESSEL — Jun 14, 2026
Subject: S7-2026-15 From: BETTY WESSEL Affiliation: Jun. 14, 2026 Keep quarterly certifications!
Submitted by:
Betty wessel, retired internal auditor, indiana

Sent from my iPad

Bev — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bev Affiliation: Jun. 14, 2026 What is happening to transparency? What is our government trying to hide now?

Sent from my iPhone

Bev Schommer — Jun 14, 2026
Subject: S7-2026-15 From: Bev Schommer Affiliation: Jun. 14, 2026 Good Ethics is for everyone and CEO’s are no exception. Keep the Law as is.

If they do the crime they should do the time. Its to bad they are not also made to pay restitution along with Jail in prison made for the general population.

We can not change the Law for the sake of the Billionaires and their shell games. Laws are the only thing that will hold people accountable for their actions. Now with business crimes at an all time high would be the worse time to change to more lenient laws. Only if you were going to make the laws stricter would I be in agreement to make a change possibly.

Please stop the pay for play games.

Beverly Schommer
Retired

Bella Vista, Ar 72714

Beverly — Jun 14, 2026
Subject: S7-2026-15 From: Beverly Affiliation: Jun. 14, 2026 As a semi-retired person with savings invested in the stock market, I am in favor of keeping the current requirement that CEO's taken written accountability for the truth of company financial statements every 3 months or face the consequences. I prefer more transparency, as opposed to less reporting when dealing with my finances. It's harder to make informed decisions about investments with less oversight. This makes the stock market a form of legalized gambling. Thank you. Beverly Boyd, RN

Sent from my iPhone

Beverly Eden — Jun 14, 2026
Subject: S7-2026-15 Comment From: Beverly Eden Affiliation: Jun. 14, 2026 Don't change the laws so Billionaires hide the fortunes and escape taxes while the rest of America suffers!!!

Beverly Eden

Beverly Fairtrace — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beverly Fairtrace Affiliation: Jun. 14, 2026 Leave reporting as is. It's working fine for normal people. Remember, if it ain't broke don't fix it. I am retired. 76 years old, and there's no way to replace what I might lose.
Thank you B
Beverly Fairtrace,

Montvale, Virginia

Beverly Hauck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Beverly Hauck Affiliation: Jun. 14, 2026 NO. Do not return to once ir twice a year. Keep quartery reviews

Yahoo Mail: Search, Organize, Conquer

Beverly Littlefield — Jun 14, 2026
Subject: S7-2026-15 From: Beverly Littlefield Affiliation: Jun. 14, 2026 More accountability, not less, is needed in the current financial environment. I rely on my financial advisors to make good decisions, based on as accurate and timely information as they can
get. Semi-annual reporting does not provide timely enough information for good decision making. Don't tie the hands of both lay people and investment professionals trying to protect and manage their assets.

Beverly R. Littlefield

Yahoo Mail: Search, Organize, Conquer

Big Al — Jun 14, 2026
Subject: S7-2026-15 From: Big Al Affiliation: Jun. 14, 2026 Why in the world would you stop Quarterly Reporting? Corporations have plenty of rights, closing in on having more rights than individual human beings. I run a small business with 10 emplyand I have to report quarterly to the IRS- how can I ever get bigger if you guys keep tilting the board in favor of the giants? I am going to assume that a person is reading this. Step back for a minute and remember this is a person writing this plea. Please stop greasing the skids for corporations

Most Sincerely,
Alex Carr-Frederick
Front Office
Chetco Brewing Company
541-661-3586
www.chetcobrew.com

Bill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bill Affiliation: Jun. 14, 2026 Keep the open reporting as it is!

Sent from my Galaxy

Bill and Colleen Lee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bill and Colleen Lee Affiliation: Jun. 14, 2026 My name is Mrs. Colleen Lee. I am a retired nurse practitioner/clinical trial scientist. I do NOT agree with the SEC

allowing companies to revert to 6 month reporting. Please retain the quarterly reporting as we depend on that information to make our investment decisions. If companies are allowed to only report every six months that keeps investors in the dark, perhaps hiding detrimental information, while inside traders can have a free for all at regular investors' expense. The little cost it will save these companies is not worth the risk to the regular investors.
Sincerely,

Colleen Lee
Sent from my iPhone

Bill Aycock — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bill Aycock Affiliation: Jun. 14, 2026 As investors, we need quarterly reports as has been the American standard for 50 years. Moving to biannually would seriously harm the market and economy, and remove the transparency that quarterly reports provide.

Sent from my iPhone

Bill Bibber — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bill Bibber Affiliation: Jun. 14, 2026 Corporations have proven time and time again that they cannot be trusted to do anything that does not improve the bottom line. For this reason, there have been laws in place to force them to act in the interest of the clients' interest. Without those laws, they will hide anything that "legally" can. We must retain quarterly reporting.

Bill Bibber
64 Derby Neck Rd.
Derby, CT
06418
C - 203.606.1025

Bill Crose — Jun 14, 2026
Subject: S7-2026-15 From: Bill Crose Affiliation: Jun. 14, 2026 Support investors, not rich executives.

Bill Crose
550 Lockport RD
Rochester Hills, MI 48307

248.808.0111 www.adytonusa.com

Bill Drake — Jun 14, 2026
Subject: S7-2026-15 From: Bill Drake Affiliation: Jun. 14, 2026 Aren't you supposed to be standing guard? Failure to do your sworn duty while taking a government paycheck should be a crime. If you were a sentry in the military and failed to do your duty it would mean court martial and prison, if not the firing squad. The same should apply to the SEC

Sent from my iPhone

Bill Gelgota — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bill Gelgota Affiliation: Jun. 14, 2026 W A Gelgota
Georgia
Retired
Do not repeat the mistakes of the past. Retirees cannot afford to take the hit.

Sent from my iPhone

Bill Hardin — Jun 14, 2026
Subject: S7-2026-15 From: Bill Hardin Affiliation: Jun. 14, 2026 Keep it four times a year! This is the one time Trump has to tell the truth.

Sent from my iPad.

Bill Merrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bill Merrick Affiliation: Jun. 14, 2026 Quarterly reporting yields transparency. Semi-annual yields less guidance , more investor confusion and decreased valuation. Keep it simple. Be consistent and don't fix what's not broken!

Thanks for reading.
Regards
Bill Merrick
859-466-7509

Billie Davidson — Jun 14, 2026
Subject: S7-2026-15 From: Billie Davidson Affiliation: Jun. 14, 2026 We want and demand accountability. Do not make it possible for big corporations to get away with cheating the American people. Thank you.

Yahoo Mail: Search, Organize, Conquer

Billie Rosene — Jun 14, 2026
Subject: S7-2026-15 Comment From: Billie Rosene Affiliation: Jun. 14, 2026 Quit trying to rid the American people of transparency!!!

Billie W. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Billie W. Affiliation: Jun. 14, 2026 KEEP QUARTERLY REPORTING!

Billie W.
Plymouth, MN

Sent from Billie's iPhone

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bkadet — Jun 14, 2026
Subject: S7-2026-15 Comment From: bkadet Affiliation: Jun. 14, 2026 Reporting quarterly vs. 2 times a year is very important. Investors have a right to know what and how the company is doing quarterly. In 6 months too much can happen without investor knowledge including fraud, lawsuits, loss of funds, new product launches, etc.

Barbara Kadetsky

Melbourne, FL
etired.

Blake Coglianese — Jun 14, 2026
Subject: S7-2026-15 Comment From: Blake Coglianese Affiliation: Jun. 14, 2026 My name is Blake and I own a small business. I'm also retail investor and rely on quarterly reports to help me make up to date decisions about my retirement and investment accounts. It's unfair to retail investors and other countries have tried this and are reversing course. Don't put retail investors behind the 8 ball.

Blakely Fernandez — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Blakely Fernandez Affiliation: Jun. 14, 2026 Quarterly reports are critical disclosure to protect investors. If we want confidence in the market, we have to protect these reports.

Sent from my iPhone

Bob Arata — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bob Arata Affiliation: Jun. 14, 2026 Keep Q reporting !! What are you trying to hide ? Why ? The More transparency the better ! Robert Arata

Sent from my iPhone

Bob Brandl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bob Brandl Affiliation: Jun. 14, 2026 There is no way I want to support the end of quarterly reporting. After running 2 small private businesses and working with many public and private businesses, I don't want to see this end. What's next, only annual reporting?

Bob Brandl Oshkosh, WI.
Retired President of 2 companies and current investor in the markets

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Bob C — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bob C Affiliation: Jun. 14, 2026 Every economic downturn in my 70 year lifetime has occurred because the government has deregulated some financial rule or regulation. As we say in aviation, rules are created because of past mistakes or design oversight.

Bob Cowing
CAPT USNR
Republican

Bob Ferrier — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bob Ferrier Affiliation: Jun. 14, 2026 Nope, not fair to investors.

Sent from my iPad

Bob Meyering — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bob Meyering Affiliation: Jun. 14, 2026 Dear SEC

Robert Meyering
Cybersecurity Architect
As an investor in several markets and an owner of stocks I rely on quarterly performance reports to stay informed on my NYSE and Nasdaq market investments.

Bob Meyering
C 586-675-6348

Bob Moore — Jun 14, 2026
Subject: S7-2026-15 From: Bob Moore Affiliation: Jun. 14, 2026 Keep it intact. Don't change a thing.

Bob Morris — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bob Morris Affiliation: Jun. 14, 2026 To make the mistake and go back to the horrible time when semiannual reporting was allowed is a huge mistake and cannot be done with the public in mind. Don’t do it.

Sent from my iPhone

Bob Scheible — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bob Scheible Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!

Bob Scheible
510.329.6794

Bob Waldeck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bob Waldeck Affiliation: Jun. 14, 2026 I invest strictly in mutual funds, and rely on the fund managers to have current information. Please retain the quarterly rule. Thank you. Robert H Waldeck, retired, Manheim PA. Age 85+.

Bob Wallace — Jun 14, 2026
Subject: S7-2026-15 From: Bob Wallace Affiliation: Jun. 14, 2026 keep close the reporting requirements

Sent from my iPhone

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bobbie dunn — Jun 14, 2026
Subject: Subject: Comment on Proposed Rule: Semiannual Reporting (File No. S7-2026-15) From: bobbie dunn Affiliation: Jun. 14, 2026 To Whom It May Concern:I am writing as an individual investor whose primary financial security relies heavily on my employer-sponsored 401(k) plan. I strongly urge the Commission to reject the proposal to replace quarterly Form 10-Q filings with semiannual Form 10-S filings.

As a participant in mutual funds and passive index funds, I rely on fund managers to steward my long-term savings. The proposed six-month reporting gap creates dangerous blind spots. It prevents fund fiduciaries from identifying material risks, sudden debt accumulation, or corporate governance failures in a timely manner.

Furthermore, reducing transparency will inevitably increase market volatility. When negative financial developments are hidden for six months and then suddenly disclosed, the resulting stock price drops will be severe. These abrupt market shocks directly threaten the stability of my retirement nest egg.

The SEC's foundational mission is to protect retail investors and maintain orderly markets. This proposal does the opposite by widening the information gap between Wall Street insiders and everyday savers. Please maintain the quarterly reporting framework to preserve market integrity.

Sincerely,
Bobbie Dunn,
Annandale, VA

BobbiYum — Jun 14, 2026
Subject: S7-2026-15 From: BobbiYum Affiliation: Jun. 14, 2026 Quarterly reporting by corporate executives keeps the game honest. Bi-annual reporting will allow corporations the time to cook the books, this is NOT a good thing for the American public that is already struggling financially thanks to the fiasco government we currently have it place.

Respectfully,

Robin Emrich
Champion Township, Ohio

Bobby Allen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bobby Allen Affiliation: Jun. 14, 2026 We need to keep the standard and stay transparent with quarterly reviews. To shorten the amount of reporting puts investors at a disadvantage.

Sent from my iPhone

Bobby Bailey — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Bobby Bailey Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Lessening the filing requirements from 4 times per year to two gives illegal actors more time to harm investors with their illegal actions. That violates the SEC's purpose to protect investors.

Bobby Carbonell — Jun 14, 2026
Subject: File No. S7-2026-15 From: Bobby Carbonell Semi annual reporting will allow companies to spend more time planning and executing on their business plans instead of filing paperwork. Also,

quarterly reporting drives short term thinking in publicly traded companies which is leads to less stable employment and companies with shorter lifespans. In 1958, the average lifespan of a company on the Standard & Poor's (S&P) 500 Index was 61 years. Today, that tenure has fallen to roughly 15 to 20. This isn't just about reporting but I've seen firsthand working in public companies, that pressure to close deals or make moves before the next report releases leads to hasty decisions like selling a part of the business for penny's on the dollar vs investing the time to make a more profitable exit or build a better business. Long term investors will not see any material impact in my opinion. The only people complaining about this are the very small minority of short term traders and hedge funds. Do the right thing and allow public companies to make semi annual reports!

Bogdan Krzeminski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bogdan Krzeminski Affiliation: Jun. 14, 2026 I am writing as an individual investor to strongly oppose the proposal to allow public companies to switch from quarterly to semiannual reporting. A six-month reporting gap creates a massive blind spot for everyday investors like me. In today's economy, 180 days is an eternity. If a company's fundamentals begin to deteriorate shortly after a semiannual report, an ordinary investor could hold a failing asset for months without any official warning, while corporate insiders and institutional giants with proprietary data channels protect themselves. Bogdan Krzeminski Myrtle Beach SC 29588

Yahoo Mail: Search, Organize, Conquer

Boni McKee — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Boni McKee Affiliation: Jun. 14, 2026 Bonnie McKee
Ava, MO
Retired educator

I want my quarterly reports! They allow me to see how my investments are doing. I can keep up to date on which accounts are doing well, and which ones I might want to consider dropping. With quarterly reports, I am reminded to check what the market is doing.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Bonita Dani — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bonita Dani Affiliation: Jun. 14, 2026 Why change something that has been proven to work back to something that has been proven to NOT work. Stupidity is running rampant in this country. Hidden agendas and ignorance are burying the prosperity potential of the many to benefit the few. An old saying is "don't fix what isn't broken" and " leave good enough alone". Bonita Dani, Retired, Bremen, Indiana

Sent from my iPad

Bonnie Ann LaFemina — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bonnie Ann LaFemina Affiliation: Jun. 14, 2026 We do not agree with changing quarterly reporting obligations to semi-annual reporting.

Sincerely,
Bonnie LaFemina and Lenny Muma
8867 Vaccaro Ct.
Naples, FL 34119

Bonnie Atkins — Jun 14, 2026
Subject: S7-2026-15 From: Bonnie Atkins Affiliation: Jun. 14, 2026 This country cannot afford less accountability. The personal accountability by signature quarterly is
the best way to keep business in check. Over 15 per cent of Americans are retired & depend on investments & savings to live. Social Security is already at risk we simply cannot put personal investments at risk too

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Bonnie Freeman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bonnie Freeman Affiliation: Jun. 14, 2026 The more reporting the better.

Bonnie Irwin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bonnie Irwin Affiliation: Jun. 14, 2026 Bonnie Irwin, Psya. D.
Certified Psychoanalyst
PO Box 5
Thetford, Vermont 05074
(802) 449-7607
bonnie.irwin@vermonttalktherapy.com

Bonnie Lugosch — Jun 14, 2026
Subject: S7-2026-15 From: Bonnie Lugosch Affiliation: Jun. 14, 2026 Quarterly reporting keeps CEOs on the straight and narrow.

Bonnie Mitisek — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bonnie Mitisek Affiliation: Jun. 14, 2026 The public first. Quarterly reports. You are responsible to the public investors first.

Pastel Paintings
"The Road Less Traveled"
BonnieMitisek.com

Bonnie Mitisek — Jun 14, 2026
Subject: S7-2026-15 From: Bonnie Mitisek Affiliation: Jun. 14, 2026 Quarterly reporting is fair and just to keep corporations honest.

Pastel Paintings
"The Road Less Traveled"
BonnieMitisek.com

BONNIE WEHLER — Jun 14, 2026
Subject: S7-2026-15 Comment From: BONNIE WEHLER Affiliation: Jun. 14, 2026 In a world moving faster than ever, quarterly reporting is necessary for investors to make intelligent decisions about their investments. Having worked in finance, I also know that many accounting systems are designed around quarterly reporting.

Keep the quarterly reports for investors.

Bonnie Wehler
Former Financial Analyst
Current Investor

Sent from my iPhone

Brad Beers — Jun 14, 2026
Subject: S7-2026-15 From: Brad Beers Affiliation: Jun. 14, 2026 Bradley Beers, retired, Dorr Michigan;
I am a long time citizen and investor that is experienced multiple corporate bankruptcies in my personal portfolio. I have owned both Enron and WorldCom and I've lost much hard earned-money.
By eliminating quarterly reporting you are creating an underworld and an unnecessary grace period for fraud and abuse.
This will happen!
Do not sell out every day Americans for more corporate welfare.
Kind regards,
Bradley Beers

Sent from my iPhone

Brad Johnson None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Brad Johnson Keep all four signatures, it doesn’t hurt the CEO but it can hurt us with false filings

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Brad Lepore — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brad Lepore Affiliation: Jun. 14, 2026 Quarterly reporting is required for transparency and confidence. Stop trying to screw us! Keep the required quarterly reporting.

Sent from my iPhone - Julie Smith

Brad Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brad Smith Affiliation: Jun. 14, 2026 Please don't change reporting frequency from quarterly to semi-annually, the previous attempt from 1955-1970 showed this was devastating to the individual investors.

Brad Uhlenhake — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brad Uhlenhake Affiliation: Jun. 14, 2026 F MAGA, FDJT. ALL THEY'VE DONE THE WHOLE TIME THEY'RE IN OFFICE IS F ALL OF US

Bradley Fox — Jun 14, 2026
Subject: S7-2026-15 From: Bradley Fox Affiliation: Jun. 14, 2026 Maintain quarterly reporting. Business needs more accountability, not less

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Bradley Riley — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Bradley Riley Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
More fraud and abuse of the retail "dumb money" investors." Not surprised but if this is passed, that really is taking things too far. Retail investors are already going in blind with the tools and resources available compared to insiders, institutions, hedge funds, etc. But without quarterly reports, we may as well close our eyes and buy random companies and hope for the best.

Brandi Lowry — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Brandi Lowry Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

I've been a retail trader since mid 2019. Trading has helped me and my family bridge the gap & ease the financial burden of being a single-paycheck household. Having quarterly financial reports enables me to make informed, profitable decisions when investing. If retail investors are unable to access this information, it would leave us trading blind, thus creating more of a financial burden. Being disabled, this is one of the only ways I can make money for my family. Please reconsider Rule S7-2026-15, as I believe this would unfairly cripple most retail traders.

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brandon wasylk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: brandon wasylk Affiliation: Jun. 14, 2026 Transparency is what writing want and deserve in America

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Branson Family — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Branson Family Affiliation: Jun. 14, 2026 This is not fair. After wirking for my retirement and the federal government raiding social security on a we can because you won't know endangering everything citizens have put into it.
This is the only way that i could have retired and been comfortably, with in reason. The citizens who have put these funds into the market, did so with the understandingbthat their investments could be observed abd could teach theirvchildren thatvhard work pays off. By taking away, and changing how reportingvidcdone , to me seems like a slap in the face to every citizes who has used the free market. Because of this, it would force me back into the labor force to perform duties that are no longer I am not capable to do.
The work I've spent the last 50 years performing they do not want the aged to perform, andvthe skills need to be performed with skill and acuracy. As a senior, i cannot survive as comfortably and to have monies taken for an experinment is a slap in the face to ALL seniors.

Paul, Theresa, Wyatt and Garrett Branson
Write or call us anytime!!!!

Brant — Jun 14, 2026
Subject: S7-2026-15 Comment From: Brant Affiliation: Jun. 14, 2026 I am strongly for quarterly reports. It should never be biannually. I would actually prefer that there was bi monthly(every other month) reporting. Those with the information are surely filing monthly reports for themselves and using to enrich themselves at the expense of general investing public.

Sent from my iPhone

Breille Benge — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Breille Benge Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Transparency is the foundation of trust in our financial markets. Continue quarterly reporting with transparency

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Brenda Galliher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brenda Galliher Affiliation: Jun. 14, 2026 First we did away with guaranteed pensions because Americans should be smart enough to save and invest for their own retirement (many have not). Now we want to hamstring those who have saved by giving them less information with which to make investment decisions? This at a time when technology makes it much easier and cheaper to produce financial reports? This did not work out well for us in 1955. History is meant to teach us lessons so that we don't repeat them. Please remember the lesson and don't repeat it, many of us have worked very hard to create our retirement nest eggs and can't afford to repeat lessons already taught.

Thank you for your attention to this matter and choosing what is best for ALL Americans.

Brenda Galliher
Retired Teacher
Indiana

Sent from my iPhone

Brenda Kartheiser — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brenda Kartheiser Affiliation: Jun. 14, 2026 Not sure why you are planning on America's downfall by only requiring companies to report earnings twice a year. There is a reason the SEC changed it back to quarterly back in the 70's. Leave it be, leave our retirement alone.

BRENDA LANDRUM — Jun 14, 2026
Subject: Comment on S7-2026-15 From: BRENDA LANDRUM Affiliation: Jun. 14, 2026 Please continue Quarterly Reporting! Let's keep the SEC accountable!

Brenda Muller — Jun 14, 2026
Subject: S7-2026-15 Comment From: Brenda Muller Affiliation: Jun. 14, 2026 Stop the added possibility of fraud and/or loss; Keep the QUARTERLY reporting!

Sent from my iPhone

Brenda White — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brenda White Affiliation: Jun. 14, 2026 Quarterly reporting is needed for accountability! That is an industry standard and proven to be what is needed for economic stability. Let's not move the twice a year!

Thank you,

Brenda
Brenda M. White, MBA, CHCIO, CDH-E, RHIA

Excuse my typos as this was sent from my Samsung Galaxy smartphone

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Brian Castleman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Brian Castleman Affiliation: Jun. 14, 2026 Prudence and proper oversight requires quarterly reporting. Lets keep it that way

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Brian Dobbs — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brian Dobbs Affiliation: Jun. 14, 2026 And today's rapidly changing global economy. Waiting 6 months for an update on what's going on with my own money is way too long. 6 months ago this economy wasn't in the tank.

Yahoo Mail: Search, Organize, Conquer

Brian Grable — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Brian Grable Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
don't screw the little guy. this change will have little effect on the big players, but will absolutely screw people like me. just look at 1955-1970. don't do it.

Brian Haefeli — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brian Haefeli Affiliation: Jun. 14, 2026 Keep quarterly reports!!!!!

Sent from my iPhone
Brian Haefeli
443-618-0314

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brian lafalce — Jun 14, 2026
Subject: S7-2026-15 From: brian lafalce Affiliation: Jun. 14, 2026 Quarterly. Changing it allows criminal action. Do the right thing. Brian LaFalce Ada, Michigan 49301

Brian Le Blanc — Jun 14, 2026

Subject: S7-2026-15 From: Brian Le Blanc Affiliation: Jun. 14, 2026 I strongly oppose eliminating quarterly or the requirement for CEOs to attest to the truthfulness and accuracy of financial reports. Such moves are in the opposite direction of where we should be heading. In fact, regulation should be moving toward complementing the currently held notion that corporations are people. Statutes should be developed for these “people” to be incarcerated for unlawful acts for which a natural person would serve time, either by allowing the CEO to serve the time, or by confiscation of earnings for the period of incarceration.

Brian Le Blanc
Conifer, Colorado
June 14, 2026

Sent from my iPhone

Brian Lucas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brian Lucas Affiliation: Jun. 14, 2026 Based on historical data this would be a terrible mistake and I am against it. Why would you possibly consider this a good idea. And to whose advantage is this it doesn’t seem like you have considered the consequences very much !

Brian Lynch — Jun 14, 2026
Subject: S7-2026-15 Comment From: Brian Lynch Affiliation: Jun. 14, 2026 We want quarterly reports to stay, NOT BIANNUALLY

Brian Lynch

Sent from my iPhone

Brian McCormick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Brian McCormick Affiliation: Jun. 14, 2026 Leave reporting at quarterly. We tried 2x per year, and it did not work out well.

Brian P McCormick

Brian Morris — Jun 14, 2026
Subject: S7-2026-15 From: Brian Morris Affiliation: Jun. 14, 2026 How can I make intelligent investment decisions with half of today’s information?
Q90 !

Sent from my iPhone

Brian Wajda — Jun 14, 2026
Subject: S7-2026-15 From: Brian Wajda Affiliation: Jun. 14, 2026 This is insane. They have proven time and again they need to be held accountable. There is no reason to change this unless you no longer want them to uphold the law.

Brian Waters — Jun 14, 2026
Subject: S7-2026-15 Comment From: Brian Waters Affiliation: Jun. 14, 2026 Keep quartly reporting

Sent from my iPhone

Briana Castillo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Briana Castillo Affiliation: Jun. 14, 2026 I'm Briana Castillo, a consultant from Key West, FL. My husband, Jason, is a law enforcement officer. He's close to retirement and we have two kids in college. We cannot afford to have the market destabilized by this change.

Briana Castillo

Trainer / Consultant
Nan McKay & Associates

Mobile: 305.797.5129

E-mail: BrianaCastillo@outlook.com

Bridget — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bridget Affiliation: Jun. 14, 2026 IMPORTANT!!!
KEEP QUARTERLY REPORTING!!!
2026 and FUTURE!!!

Sent from my iPhone

Bridget O'Gara — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bridget O'Gara Affiliation: Jun. 14, 2026 The last thing we need is less transparency. Business never ever does the right thing voluntarily!

Sent from my iPhone

BRIGITTE GARRISON — Jun 14, 2026
Subject: S7-2026-15 Comment From: BRIGITTE GARRISON Affiliation: Jun. 14, 2026 I want

quarterly reporting!! When I invest my hard earned cash, I need full transparency, and I'm entitled to that from those who I have chosen to handle my money!!

Sent from my iPhone

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brooks hester — Jun 14, 2026
Subject: Comment on S7-2026-15 From: brooks hester Affiliation: Jun. 14, 2026 Please do not vote to change quarterly reporting to semi-annually. Our portfolio could not take it.

I am 60 years old and my name is Brooks. I'm married with 2 kids and live solely off of dividends and returns from investments. Investments which will not benefit from less transparency.

So please, please do not vote to reduce the reporting by businesses from quarterly to twice a year. Thank you.

Bruce Barrett — Jun 14, 2026
Subject: S7-2026-15 From: Bruce Barrett Affiliation: Jun. 14, 2026 We need more accountability not less!

Bruce Barrett
Jewell, KS

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Bruce Bayless — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bruce Bayless Affiliation: Jun. 14, 2026 Companies need to continue reporting quarterly for the sake of transparency. Reporting semiannually was tried in the 50s and it didn't work! My name is Bruce Bayless I am a CPA and I invest in stock. I live in Plano TX.

Yahoo Mail: Search, Organize, Conquer

Bruce Carter — Jun 14, 2026
Subject: S7-2026-15 From: Bruce Carter Affiliation: Jun. 14, 2026 Quarterly CEO reporting is just right. Accountability is the key!
Bruce Carter
206-794-0975

Sent from my iPhone

Bruce Ellerstein — Jun 14, 2026
Subject: S7-2026-15 From: Bruce Ellerstein Affiliation: Jun. 14, 2026 More transparency is needed. Not less.

bruce ellerstein
new york, ny

Bruce G. — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bruce G. Affiliation: Jun. 14, 2026 Stop. Just stop. More time for fraud. Haven't the American people suffered enough from this administration?

Thanks

Bruce Paakh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bruce Paakh Affiliation: Jun. 14, 2026 I strongly encourage the SEC not change the quarterly reporting requirements for businesses. Reducing the required reporting frequency has been tried in the past and makes it harder to track performance and likely increases the chances of fraud and inaccurate data. Quarterly reporting has been shown to provide sufficient data and is not excessive. It poses no undue hardship on business and the data frequency is necessary to track productivity.

Bruce Paakh, retired Aquatic Ecologist, MN

Bruce Reynolds — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bruce Reynolds Affiliation: Jun. 14, 2026 Quarterly reporting is necessary for Americans to stay on top of their investments. Bi annual reporting eill hurt investors and the businesses as people begin to pull their investments. Nelson Reynolds, Athens, AL

Bruce Richards — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bruce Richards Affiliation: Jun. 14, 2026 Keep Quarterly Reports!!

Dr. Lynn

Sent from my iPhone

Bruce Verkruyse — Jun 14, 2026
Subject: S7-2026-15 Comment From: Bruce Verkruyse Affiliation: Jun. 14, 2026 I have no problem giving this a review period to evaluate it's success or failure. If companies so bad faith, the new program goes away.

Life is good and so are you !

Bruce Verkruyse

Bruce Wright — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bruce Wright Affiliation: Jun. 14, 2026 While the urge to return to the good old days might seem great, this idea is about as dumb as they come. Why would this be better for anyone? Retired County appraiser, Abilene Kansas.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Bryan — Jun 14, 2026
Subject: S7-2026-15 From: Bryan Affiliation: Jun. 14, 2026 Have you been under a rock? We need to
Increase it to monthly

Sent from my iPhone

Bryan — Jun 14, 2026
Subject: S7-2026-15 From: Bryan Affiliation: Jun. 14, 2026 Have you been under a rock? We need to
Increase it to monthly every one of these asshats have been ripping people off for decades

Sent from my iPhone

Bryan J. McCarthy Sr. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bryan J. McCarthy Sr. Affiliation: Jun. 14, 2026 LEAVE IT QUARTERLY!!! We need transparency for investors!

Sent from my iPhone

Bryan Mitchell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Bryan Mitchell Affiliation: Jun. 14, 2026 No surprise we have the most corrupt president ever. History is going to be really bad for you.

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burnsli001 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: burnsli001 Affiliation: Jun. 14, 2026 So we are going backwards and once again the American public is to suffer

Regards,
Lisa

Burton Gillies — Jun 14, 2026
Subject: S7-2026-15 Comment From: Burton Gillies Affiliation: Jun. 14, 2026 All you are telling me is you think Elon Musk should have more opportunities to rob me than he has currently. No thanks! He’s robbing me blind as it is. He stole my Scottrade and TD Ameritrade accounts at the tune of $245,000. Go after that Nazi pig!!!

Buttonhead — Jun 14, 2026
Subject: S7-2026-15 Comment From: Buttonhead Affiliation: Jun. 14, 2026 I retired in 2023 after 50 years in the work force. I depend on my investments to supplement my social security income. I live in a high cost of living area in California and absolutely MUST trust the companies I invest in. SEC is here to protect investors, but how can that happen with LESS accountability?

Please protect us from our lack of control by strengthening reporting requirement of quarterly reporting so we know the truth about our investments. Working people need this protection because we aren't favored with insider information.

We have to follow the law and report our income, so companies must be supervised closely and required to report truthfully every quarter.

Byron and Mavis Selway — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Byron and Mavis Selway Affiliation: Jun. 14, 2026 I think this would be a totally wrong decision, it’s been proven proven before.
Byron Selway, retired, living on investment income.

Get Outlook for iOS

Byron Carlson — Jun 14, 2026

Subject: S7-2026-15 From: Byron Carlson Affiliation: Jun. 14, 2026 We need more accountability, not less. This should not pass. It's crazy.

I am 100% against this S7-2026-15 proposal.

C Coe — Jun 14, 2026
Subject: S7-2026-15 Comment From: C Coe Affiliation: Jun. 14, 2026 Stop playing games with the rules! It can only bring about more fraud.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

C Harris — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: C Harris Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
THIS WOULD HURT AMERICANS

C High — Jun 14, 2026
Subject: S7-2026-15 From: C High Affiliation: Jun. 14, 2026 I know how hard Enron hit investors and we paid for the clean up, not the criminals. No way should this quarterly report be rolled back!

C j Wadsworth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: C j Wadsworth Affiliation: Jun. 14, 2026 Cheryle Wadsworth, retired Realtor, GA. We need our quarterly statements with all the information to determine where we stand and how to plan for changes and emergencies. The 1955 information is not enough for this fast paced world and change.

C Marotta — Jun 14, 2026
Subject: S7-2026-15 Comment From: C Marotta Affiliation: Jun. 14, 2026 Christopher Marotta CEO/ Founder C Marotta Associates, LLC. I run a small business and being even more outside the conversations that insiders will have about my and my employees' retirement savings is ludicrous. What is wrong with you?

Christopher Marotta, Executive Coach

CMarotta@proton.me

Sent from Proton Mail for Android.

C Morettin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: C Morettin Affiliation: Jun. 14, 2026 Keep this quarterly! Why would you want to change this?

The Morettins

C. Brooks — Jun 14, 2026
Subject: S7-2026-15 From: C. Brooks Affiliation: Jun. 14, 2026 Only Fact Based and Verifiable Evidence Will Keep Honest Executives Honest. Is Asking for a Representative Signature of Honesty, Too Much Work for Business Executives!?!?!? Trust But Verify, It's Necessary for Trust to Be Earned in the Financial Sector!?!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

C. Etapa — Jun 14, 2026
Subject: Comment on S7-2026-15 From: C. Etapa Affiliation: Jun. 14, 2026 Can’t afford to lose my savings! Need more, not less in this Trump economy! I am against rolling back to 1955!

Christine Etapa

Cable Man — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cable Man Affiliation: Jun. 14, 2026 Yes we need to get RID of quarterly reporting. Quarterlies have been the bane of American workers, forcing many at large corps to worry every quarter if they will be laid off to fluff the numbers. I am 100% with the new proposed rules! Good job SEC

Cait Ryan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cait Ryan Affiliation: Jun. 14, 2026 My name is Caitlin Ryan. I’m a user experience research who primarily invests to save for my retirement. Changing the reporting requirement means less visibility and more potential for fraud that harms small investors

like me while only benefiting the executives of large companies who already have more than enough. We can see in other places like the UK, EU, and Singapore that this policy causes more harm than good. Why would we follow what doesn't work?

Caitlin Remby — Jun 14, 2026
Subject: S7-2026-15 Comment From: Caitlin Remby Affiliation: Jun. 14, 2026 I will pull out of the market if this twice a year reporting is approved

Sent from my iPhone

Cal Anderson — Jun 14, 2026
Subject: S7-2026-15 From: Cal Anderson Affiliation: Jun. 14, 2026 Cutting the reporting in half means more graf for rich
Don't do it?!!

Get BlueMail for Mobile

Caleb Kozla — Jun 14, 2026
Subject: S7-2026-15 Comment From: Caleb Kozla Affiliation: Jun. 14, 2026 Remember, without the taxpayers you have no one to support this shoddy ass house of cards some folks call a country. Keep the rules fair for everyone. Quarterly reports have always worked, but monthly reports would be better. I'm a shareholder in this country as an educator, helping build the future.

Caleb Tello — Jun 14, 2026
Subject: S7-2026-15 Comment From: Caleb Tello Affiliation: Jun. 14, 2026 Caleb R. Tello, Federal Employee, Finance Major

Quarterly reporting keeps companies honest, and keeps insiders from benefiting at the expense of regular citizens. A fair market can only exist when everyone has the same information!

Cali Carpenter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cali Carpenter Affiliation: Jun. 14, 2026 There is NO reason not to report as often as possible, MINIMUM QUARTERLY!!! Stop trying to screw over the American people!

The only reason to keep secrets is to cause harm. Transparency!!!

Cali Carpenter
Virginia Beach, VA

Cam Smith — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cam Smith Affiliation: Jun. 14, 2026 I think it's a bad idea to allow publicly traded companies to not report quarterly.

Allow information to flow to investors regularly.

Yahoo Mail: Search, Organize, Conquer

Cameron Lepin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cameron Lepin Affiliation: Jun. 14, 2026 Leave the reports quarterly! It’s or money and we have right to see it and market impacts. This would cause to much disruption and loss of our money. Process is not broke, leave it alone!

Sent from my iPhone

Camille Brooks — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Camille Brooks Affiliation: Jun. 14, 2026 Leave it alone.
Camille Brooks
Florida

Sent from my iPhone

Camille Dee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Camille Dee Affiliation: Jun. 14, 2026 Camille Dee, retired librarian/archivist

Information is important to me as a citizen and consumer. Things are corrupt enough already in this regime. Let corporations be held more accountable, not less.

Sent from my iPhone

Candy Curry Poole — Jun 14, 2026
Subject: S7-2026-15 Comment From: Candy Curry Poole Affiliation: Jun. 14, 2026 Quarterly reports are better than 6 month reports. Don’t care if the business’s like it or not. Us peons need to see the reports!!

Sent from my iPhone

Candyce Kannengieser — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Candyce Kannengieser Affiliation: Jun. 14, 2026 Quarterly statements need to remain. It's good for individual investors and businesses.

Sent from my iPhone

Carl Dufek — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carl Dufek Affiliation: Jun. 14, 2026 Why wreck another thing that's not broken? So just the insiders get the information??

Sent from my iPhone

Carl Palmer — Jun 14, 2026
Subject: S7-2026-15 From: Carl Palmer Affiliation: Jun. 14, 2026 Quarterly reporting is essential to investors integrity and oversight integrity

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Carl Palmer — Jun 14, 2026
Subject: S7-2026-15 From: Carl Palmer Affiliation: Jun. 14, 2026 Regular, comprehensive quarterly reporting forms a crucial pillar for fostering transparency and reinforcing trust across the financial ecosystem. These periodic disclosures are instrumental in empowering investors with the timely and accurate information necessary to make well-informed decisions, thereby safeguarding their capital and ensuring equitable market participation. Furthermore, such consistent reporting significantly bolsters the integrity and effectiveness of regulatory oversight and internal governance frameworks. It enables thorough scrutiny of corporate performance, ensures adherence to compliance standards, facilitates early identification of potential risks, and ultimately upholds the highest benchmarks of accountability and ethical conduct within the marketplace.

Carl Palmer — Jun 14, 2026
Subject: S7-2026-15 From: Carl Palmer Affiliation: Jun. 14, 2026 Quarterly reporting is essential to investors integrity and oversight integrity

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Carl Wallin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carl Wallin Affiliation: Jun. 14, 2026 Changing reporting to semi annual would not help investors, quarterly reporting is needed to keep the investors informed.

Carla Kirk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carla Kirk Affiliation: Jun. 14, 2026 I am retired and live off investments and SS. I need to see quarterly reports!

Sent from my iPhone

Carla Stish — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carla Stish Affiliation: Jun. 14, 2026 Companies and financial institutions need to continue reporting their financial status and earnings on a quarterly basis.

Quarterly reporting allows for transparency and timely mitigation of poor investment strategies and accounting mistakes. Companies owe it to shareholders and account holders to be as transparent as possible in regards to the impact of business and financial strategies on investment accounts and institutional capital and financial holdings.

Corporations often push the limits of and interpretation of financial regulations and accounting rules to be in their favor; the SEC needs to support timeliness, adherence, and oversight on reporting requirements and rules in service to the American people.

As history has shown, the corporate and financial sectors cannot reliably "police" themselves, e.g. the Great Depression (1930s), the Savings and Loan crisis (1980s), the Dot-com crash (1990s), the housing/Great Recession (2008), and COVID (2020). The SEC is the American peoples' first line of defense in avoiding future financial crises.

Carla R. Stish
VP Financial System/Business Analyst (ret.)
Charlotte NC

Carla Thornton — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carla Thornton Affiliation: Jun. 14, 2026 We need to keep quarterly reports.

Carleda Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carleda Williams Affiliation: Jun. 14, 2026 Have you lost your mind. Of course we need to keep quarterly reports.

Carlos Richardson — Jun 14, 2026
Subject: S7-2026-15 From: Carlos Richardson Affiliation: Jun. 14, 2026 Quarterly filings and current law are a protection we need. Semi-annual filings are dangerous and will embolden criminality. Don’t change ot

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Carmela Jacobitti — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carmela Jacobitti Affiliation: Jun. 14, 2026 Enough is enough! We see the subterfuge, the sneaky stuff the blatant! So very much we will have to erase! Erase all the dirt this regime tries to andddoes sweep under the carpets!!!

Sent from my iPhone

Carmen Davidson — Jun 14, 2026
Subject: S7-2026-15 From: Carmen Davidson Affiliation: Jun. 14, 2026 We NEED QUARTERLY Signings to KEEP the Corporations HONEST. WE ARE TIRED of LIES & CORRUPTION!! DON'T CHANGE IT!!!

Carmine Arpaia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carmine Arpaia Affiliation: Jun. 14, 2026 It's my investment and i have the right for full disclosure.. , billionaires putting their thumbs on the scale again is intolerable

Sent from my iPhone

Carol Aviles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Aviles Affiliation: Jun. 14, 2026 I do NOT AGREE WITH QUARTERLY REPORTING! Leave things the way they are!

Sent from my iPhone

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carol brown — Jun 14, 2026
Subject: S7-2026-15 From: carol brown Affiliation: Jun. 14, 2026 Of course QUARTERLY REPORTING is necessary! You could make it monthly if you want. You serve the people, and that requires reporting and enforcement.
Carol Brown
Beaufort SC

Carol Bunk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Bunk Affiliation: Jun. 14, 2026 Keep sec quarterly reporting for greater transparency and financial planning.

Sent from my iPhone

Carol Camilotto — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Camilotto Affiliation: Jun. 14, 2026 Carol Camilotto,

retired teacher, Indiana, I follow this for my retirement savings and prefer reports coming more often, quarterly.

Sent from my iPhone

Carol Carey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carol Carey Affiliation: Jun. 14, 2026 Please reconsider changing quarterly reporting. I rely on, and feel more confident my portfolio is performing at the highest levels with quarterly information to make decisions. I feel that longer gaps create an unfair advantage for corporate insiders, and "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Lastly, the savings to corporations is minuscule in comparison to the potential cost to me.

Thank you for your consideration and pray the SEC does the right thing for portfolio investors rather than corporate interests alone.

Regards,
Carol Carey

Carol Carrino — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carol Carrino Affiliation: Jun. 14, 2026 Quarterly reporting is needed to help keep this nation on track. Iam sick of the corruption and opportunities to corrupt , and this seems another opportunity to undermine and corrupt . Carol Carrino, COO , Carrino Creations.

Carol Figura — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Figura Affiliation: Jun. 14, 2026 Hell no. Keep the quarterly reports!!

Carol Gilligan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Gilligan Affiliation: Jun. 14, 2026 Please do not screw the American people more than we already are. Give us a chance to make a little more money. I'd like to be able to enjoy what years I have left. I'm finally getting grand children. I'd like to be able to spoil them a bit here or there.

Please think about us at the bottom or middle class. We need all the help and support we can get. Do the right think please.

Carol Gilligan , Retired on social security Pottstown, Pa.

Carol Keate — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Keate Affiliation: Jun. 14, 2026 As a single person who has worked my whole life saving for a retirement, which is in one year, my investments are what I have to live on. Please do not change the financial reporting structure to quarterly. The only winners will be insider traders. The older generation of the US cannot tolerate a huge downturn with the price we're paying for inflation.
Thank you,
Carol Cox Keate, Leander, Tx

Carol Leake — Jun 14, 2026
Subject: S7-2026-15 From: Carol Leake Affiliation: Jun. 14, 2026 Fraud among heads of companies is so widespread these days that all the possible checks on corruption should be ised.

Sent from my iPhone

Carol Martens — Jun 14, 2026
Subject: S7-2026-15 From: Carol Martens Affiliation: Jun. 14, 2026 Gary Martens, OKC,OK Branch Manager. The corrupt world is not getting less corrupt, only more so. Why would you even consider such a ludicrous proposition!!

Sent from my iPhone

Carol Ramirez Certified Public Accountant — Jun 14, 2026
Subject: File No. S7-2026-15 From: Carol Ramirez As a practicing CPA, it is unacceptable to drop the transparency of quarterly reporting. You would contribute to the complete demise of middle class America. Anyone backing this should be immediately terminated.I'm

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Carol Schwister-Heminger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Schwister-Heminger Affiliation: Jun. 14, 2026 To the SEC: We need to keep Quarterly reporting in order for investors with portfolios of All sizes informed of how those portfolios are performing in real time. As a retiree, I have precious little time to recoup losses. Without timely reporting, I will be forced to invest else where. Resp., C. A. Schwister Wisconsin

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Carol Small — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carol Small Affiliation: Jun. 14, 2026 This keeps investors in the dark. Terrible idea.

Carol Small
carol.small1029@gmail.com

(312) 952-8359

Carol Stout — Jun 14, 2026
Subject: S7-2026-15 From: Carol Stout Affiliation: Jun. 14, 2026 Quarterly reporting is one of the few laws that keeps some of our free roaming fraud in check.

You are obviously blessing fraud at a more rampant level which unequivocally implies the majority of our government will be beneficiary's of the fraud that's not only occurring but even more so if less oversight is enacted.

I hope and pray karma is real and US government's is painful and soon.

Ignored citizen,
Carol Stout

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carol surratt — Jun 14, 2026
Subject: S7-2026-15 From: carol surratt Affiliation: Jun. 14, 2026 If reviewing and attesting to the accuracy of the information in the reports every three months is too much for them to process then they are not qualified for their positions. If they are
being presented with information they do not understand then they need to consider who is responsible for providing them with that information and it is not comprehensible. Changing the report to twice annually would potentially allow any issues or inconsistencies
to remain ongoing for up to six months before being investigated. Please do not alter the current reporting schedule. Respectfully, Carol Surratt, Retired, Houston Texas

Yahoo Mail: Search, Organize, Conquer

Carol Tunningley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Tunningley Affiliation: Jun. 14, 2026 I like getting the reports quarterly. Please let that stay.

Get Outlook for iOS

Carol Van Sickle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Van Sickle Affiliation: Jun. 14, 2026 Keep the quarterly reporting. It is a better barometer to know what is going on in the markets and to make necessary
adjustments. I am retired, but investors and those that have stocks are who keep the economy healthy for everyone. It is like checking blood pressure more often, when I see something

questionable, I immediately make adjustments. Reporting markets quarterly does the same, alerts if there is a problem and adjustments that need to be done.

In God We Trust
Support our Troops

Carol Walthers — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carol Walthers Affiliation: Jun. 14, 2026 Keep it as it is!

Carol Whipple — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carol Whipple Affiliation: Jun. 14, 2026 Keep reporting as often as possible.

Carol A. Whipple
859-494-8577

Carole Alison Riley — Jun 14, 2026
Subject: S7-2026-15 From: Carole Alison Riley Affiliation: Jun. 14, 2026 Our economy depends heavily on strong and reliable financial markets. This will only make matters more opaque. This is a terrible idea.

Sent from my iPhone, please excuse my brevity.

Carole Fields — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carole Fields Affiliation: Jun. 14, 2026 Carole Hesse Fields retired educator ,Lake worth Beach Fl

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Carole Geier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carole Geier Affiliation: Jun. 14, 2026 Quarterly reports are important for people who have a little money to invest. Don’t let the big corporations steal from us by allowing them to be lax in their reporting.

Sent from my iPhone

Carole Hunt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carole Hunt Affiliation: Jun. 14, 2026 The economy is too volatile to allow companies to go back to reporting twice per year.

Six months provides too much time to hide/redirect economic situations within companies.

Ms. Carole Hunt
Retired, Assistant Treasurer
Fortune 500 Company
St. Louis, MO

Carole M. Hunt

Carole Norulak — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carole Norulak Affiliation: Jun. 14, 2026 Let's continue with quarterly reporting. As a retiree, my savings and investments supplement my earned benefit, Social Security.
carole.norulak@gmail.com

Carolyn Allen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Carolyn Allen Affiliation: Jun. 14, 2026 Corporations have become notorious for playing high stakes games in order to grow and profit. If anything, they owe the government and their investors monthly visibility… not every six months. They once upon a time had a charter that required them to be responsible to their communities… that went away and now they are largely beholden to their highly paid staff and board members. They have most often been proven to take advantage of their general population of investors, customers and neighbors. This must stop or it will undermine our country. Your agency is mandated to protect the American public… that’s what regulation was invented for. Please do your job. You work for WE THE PEOPLE, not the corporate leaders alone.
Carolyn Allen
Retail investor and citizen

Carolyn Basore — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carolyn Basore Affiliation: Jun. 14, 2026 SEC keep the reporting at quarterly.

Sent from my iPhone

Carolyn Corliss — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carolyn Corliss Affiliation: Jun. 14, 2026 It is a brutally terrible idea to eliminate quarterly reporting. We need to continue to review results each quarter in order to make informed decisions. As a retired analyst, I urge you not to make such an egregious error.

Carolyn M Corliss

Carolyn Lewis — Jun 14, 2026
Subject: S7-2026-15 From: Carolyn Lewis Affiliation: Jun. 14, 2026 Imagine all the monies saved if Cogress had to do this. It seems humans who have power wants more power and doesn't want anyone telling them no

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Carolyn Perez — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carolyn Perez Affiliation: Jun. 14, 2026 Opens the door for more fraud plus leaving investors blind !

Carolyn Raftis — Jun 14, 2026
Subject: S7-2026-15 From: Carolyn Raftis Affiliation: Jun. 14, 2026 Quarterly reports are a must. Or we could fight for Monthly! Remember Enron? These companies cannot be trusted and you know it. We the people require quarterly reporting at the least.

CARON MARBLE — Jun 14, 2026
Subject: S7-2026-15 From: CARON MARBLE Affiliation: Jun. 14, 2026 This ignorant act will only increase white collar crime. If the crime. If the consequences do not hurt, frequency will grow. Who suffers, the American citizens. Who benefits, the criminal!

Caron Micheale Herr Marble
Cmarble164@aol.com
281-841-2926

Carrie Endicott — Jun 14, 2026
Subject: S7-2026-15 From: Carrie Endicott Affiliation: Jun. 14, 2026 Please continue to enforce quarterly reporting. Carrie Endicott, MS, Resident Services Coordinator, Danvers, MA

Carrie Lynn Baucom — Jun 14, 2026
Subject: S7-2026-15 Comment From: Carrie Lynn Baucom Affiliation: Jun. 14, 2026 No company that sells stock, should not be able to hide their books for any reason, or any amount of time. Investors who want to make informed decisions on their investment. Would you really want your parents, grandparents sibling’s or nieces and nephews . Normal people work very hard for their money, hoping they can save some by investing their entire life so they can have something more than social security to live on.

Carrie Savage-zimmerman — Jun 14, 2026
Subject: S7-2026-15 From: Carrie Savage-zimmerman Affiliation: Jun. 14, 2026 Carrie Savage-Zimmerman

Owner, Circle City Tours
Indianapolis, IN

There doesn't appear to be a good reason for cutting back quarterly reporting except the "Big Boys don't wanna". And why not? More time in the shade and shadows to muck up the works, and attempt to get away with dubious actions. Otherwise , there would be no reason NOT to be transparent. Much damage can be done in six months—America has already seen the evidence: January to June 2025, July to December 2025, January to June 2026. Keep everyone in the light of day. KEEP QUARTERLY REPORTING.

Sent from Carrie's iPhone

Carson Green — Jun 14, 2026
Subject: S7-2026-15 From: Carson Green Affiliation: Jun. 14, 2026 There's enough fraud as it is, keep the reporting at current levels

Sent from my iPhone

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cath s — Jun 14, 2026
Subject: S7-2026-15 From: cath s Affiliation: Jun. 14, 2026 .
Quarterly reporting has proved to be essential for preventing fraud. Thanks to quarterly reports investors know how the company is performing, how management is functioning and whether or not the business is meeting goals/expectations.
Quarterly reporting ensures transparency and deters fraud by keeping companies under regular public scrutiny.
A switch to semi annual reporting would create longer time periods during which insiders possess information that the public does not have- which would increase the risk off insider trading and reduce overall market efficiency.
Transparency is why the U.S. markets are so large compared to the rest of the world (in the UK and much of Europe companies only report on a semi annual basis).
Quarterly reporting contributes to the stability of the U.S. stock market.
Overall quarterly reporting works - it deters corporate fraud by making it harder to hide material misdeeds, artificially inflate revenues or conceal liabilities for extended periods.
Why try to change something that works so well? It will only benefit those who are trying to work the system to their own (illegal) advantage.
Cathy Stogel, Ellicott City, Maryland- retired academic advisor / counselor
.

Sent from my iPad

Catharine Pieck — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Catharine Pieck Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Hold companies accountable and make them continue to share quarterly updates for greater transparency.

Thanks.

Catherine Han — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Catherine Han Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

please do not make the sec less transparent. We already know the market favors the rich and this will give those in power even more of a leg up. We need our retirement accounts to be left alone. We see what they are trying to do with this change and we need you to represent and protect everyone not just the few. Do the right thing.

Catherine Michaelson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Catherine Michaelson Affiliation: Jun. 14, 2026 , Colorado and so many elderly and middle class depend on that reporting. It would better for their investments

Sent from my iPhone

Catherine Pickhardt — Jun 14, 2026
Subject: S7-2026-15 From: Catherine Pickhardt Affiliation: Jun. 14, 2026 Don't INVITE fraud. We already know this system WORKS, that's why they want to change it.

Catherine Van Lancker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Catherine Van Lancker Affiliation: Jun. 14, 2026 Please continue reporting quarterly. This is importantly to investors to not be in the dark for 6 months. This is not acceptable

Sent from my iPhone

Catherine Vourtsis — Jun 14, 2026
Subject: S7-2026-15 From: Catherine Vourtsis Affiliation: Jun. 14, 2026 Quarterly reporting helps the majority of investors. Semi-annual helps the majority of fraudsters who are pretending to be honest.

Sent from my iPhone

Catherine W — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Catherine W Affiliation: Jun. 14, 2026 We need greater transparency, not less. Rates and opportunity change more quickly, not less. And yet this change would set all but the most wealthy back by decades. The proposed change should NOT be implemented. Not by a long shot.

Thank you,
Catherine Watt
Clemson, SC

Cathy Benson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cathy Benson Affiliation: Jun. 14, 2026 Sir/Madam,
I believe quarterly reporting should remain the standard. People need a protection layer because their hard earned money has no FDIC insurance in private investment. If I invest in a company, they need to show me they are good stewards of my investment. Quarterly is the best way to do so.

We all succeed when we work together.

Catherine T Benson
CatbeL8@aol.com or
MissKittyWrites@iCloud.com
540-793-0896

Sent from my iPhone

Cathy Cox — Jun 14, 2026
Subject: S7-2026-15 From: Cathy Cox Affiliation: Jun. 14, 2026 CW Cox
North Carolina
Retired
Keep our CEO's honest!

Cathy Deptula — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cathy Deptula Affiliation: Jun. 14, 2026 Quarterly reporting must remain mandatory! Investors need to have a quarterly report to accurately monitor their holdings and investments in a timely manner. Dr. Catherine Deptula, veterinarian

Sent from my iPhone

Cathy Deptula — Jun 14, 2026
Subject: S7-2026-15 From: Cathy Deptula Affiliation: Jun. 14, 2026 Certified filings should be kept quarterly to maintain honesty and transparency.

Dr. Catherine Deptula
veterinarian
Brandon, Florida

Sent from my iPhone

Cathy Hamma — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cathy Hamma Affiliation: Jun. 14, 2026 Catherine Hamma, Retired, Arlington Heights, IL

Quarterly reports is the way to go. It keeps companies accountable for our investments.

I retired a couple years ago and my cost of living relies on the value and health of my investments. I want to know what's going on with the companies where my money is spent. Knowing a company is having problems sooner allows me to make informed adjustments to my funds. This ensures I will have the funds I need throughout my lifetime. If my funds lose their value, I may have to sell my house, or go back to work. I will no longer be able to afford the retirement I dreamed about and spent over 50 years working for.

Companies have enough ways to cheat the system. Let's not add another option for them.

Catherine Hamma

Cathy Peveto — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cathy Peveto Affiliation: Jun. 14, 2026 It is imperative that quarterly reporting remains in place. This reporting structure allows individuals, money managers, pension funds to have confidence in the investment choices they are making.

Quarterly reporting also ensures that companies are held to a higher level of transparency.

Transparency leads to a higher level of trust in their brands and business overall.

I strongly believe that Quarterly reporting is critical for the long-term growth of our markets and our economy.

Cathy Peveto
Financial Advisor since 2012

Catrina Beverly — Jun 14, 2026
Subject: S7-2026-15 Comment From: Catrina Beverly Affiliation: Jun. 14, 2026 Catrina Beverly Eligibility Worker. I hope to retire in 25 years and need to make sure my investments are always on point!

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cc — Jun 14, 2026
Subject: Comment on S7-2026-15 From: cc Affiliation: Jun. 14, 2026 No thanks, the more reporting the better we perform. But you knew that.

On the go from CC's iPhone (@🏡)

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cdepfist — Jun 14, 2026
Subject: Comment on S7-2026-15 From: cdepfist Affiliation: Jun. 14, 2026 David Pfister, retired, White Salmon, Wa. I live in one of the highest taxed states of the Republic. I'm on fixed income, SS and a pension, and we barely get by financially. We are turning our basement into a apartment in order to.pay our ever increasing property taxes . If you change this quarterly reporting to twice a year and it takes a third of our savings, pension fund and then SS,,, we will be on welfare! This is a absolutely unnecessary move that will cause more harm than good! Please don't do this!

Cdprince — Jun 14, 2026
Subject: S7-2026-15 From: Cdprince Affiliation: Jun. 14, 2026 There can be no justification for changing this to fewer than quarterly. Lots of good reasons to keep the requirement quarterly.

Cheryl Prince
Retired
Baltimore, MD 21212

Sent from my iPad

Cece Wick — Jun 14, 2026
Subject: S7-2026-15 From: Cece Wick Affiliation: Jun. 14, 2026 The last thing we need in this administration is more sneaky cheating. It needs to be kept quarterly!

N E Wick

Cecilia Freeman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cecilia Freeman Affiliation: Jun. 14, 2026 We must continue to force frequent transparency. We can't afford to lose the money we saved for retirement for all of our lives. Without that money we will be more dependent on our government and our children. This will take the entire economy into a downward spiral.

Cecilia Freeman

Sent from my iPhone

Cecilia Lopez — Jun 14, 2026
Subject: S7-2026-15 From: Cecilia Lopez Affiliation: Jun. 14, 2026 I lived in Houston in 2002, teaching professional communication at University of Houston - Clear Lake. The effects of Enron's failure were dramatic and catastrophic for many innocent people. The job losses and retirement losses were personal distasters for many honest, hardworking people. Executives without a conscience need this regular, quarterly mechanism. The leaders with integrity have nothing to fear. It's very important that the quarterly report, signed by the CEO, be retained as a deterrent from financial fraud and crime. I saw first hand how the Enron debacle spread loss and injustice, and the SEC must keep the rules that safeguard us from repeating it. Today, I'm a professional archivist in

Sioux City, Iowa for a very large non-profit. I save history and records to preserve our legacy, good and bad. By keeping the quarterly report, the SEC can defend its legacy as an essential force for transparency, accountability, and justice. Cecilia Michel Lopez

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Celeste McCollum — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Celeste McCollum Affiliation: Jun. 14, 2026 I want my investment reports quarterly so that I can see what is happening to them on a regular basis and I can see how well or bad they are performing. Celeste O. McCollum, retired, Walterboro, SC

Celia Girard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Celia Girard Affiliation: Jun. 14, 2026 Quarterly reporting is essential for monitoring the financial health of these companies. History has shown us what reporting 2x a year means. Transparency is important.

Thank you
Celia Girard,
Rhode Island

Chad Hunsaker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chad Hunsaker Affiliation: Jun. 14, 2026 Quarterly reports are already deceptive and we just not go back to semi annual reports. we deserve more transparency not less

Chad

Char Holman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Char Holman Affiliation: Jun. 14, 2026 I believe there should continue to be quarterly reporting and transparency for shareholders. Without it, it is too easy for companies to commit fraud. Case in point is Enron which I am old enough to remember. There is enough market manipulation and insider trading as it is and without quarterly reports that will just increase. Please don't enable this!!
Charlene Holman

Charis Wagner — Jun 14, 2026
Subject: S7-2026-15 From: Charis Wagner Affiliation: Jun. 14, 2026 Quarterly reporting is necessary to ensure that the market is fair for all investors and the American public. Holding individuals accountable for cheating is essential.
Charis Wagner, Scientist, Oakland, CA

Sent from my iPad

Charlene Fredman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Charlene Fredman Affiliation: Jun. 14, 2026 Charlene Fredman
Speech Language Pathologist
Fairfield, CA

We can not afford to lose any money from our savings by going back to an antiquated system that didn't work to start with. This is about corporate greed and screwing over investors. These actions will lead to negative consequences that will not be taken lightly by people already on the edge. We are losing faith in the government of this country and this adds more fuel to that flame. Show this country you can be depended on to put the people's interest above corporate interests!

Charlene

Charlene Mcleese — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Charlene Mcleese Affiliation: Jun. 14, 2026 Stay with quarterly reports!! We have the right to know about our earnings & investments. I live in California & am retired.

Charles Britt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Charles Britt Affiliation: Jun. 14, 2026 Quarterly reports are exactly what we need. There's no legitimate reason to change the reporting to twice a year. Leave the reporting system alone.

Sent from my iPhone

Charles Clarke — Jun 14, 2026
Subject: S7-2026-15 From: Charles Clarke Affiliation: Jun. 14, 2026 Another attempted rollback of a regulation put in place to prevent the public from having to pay for corporate malfeasance — again! We, the public, paid the price the first time. The regulation was put in place to prevent us from having to pay ever again! Leave it in place! No ENRON!
Charles Clarke - Huntington Beach, CA

Sent from my iPad

Charles Dignazio — Jun 14, 2026
Subject: S7-2026-15 Comment From: Charles Dignazio Affiliation: Jun. 14, 2026 I am Charles Dignazio, I am retired but I use the quarterly reporting to keep up with what is going on with my stocks I don't need six months after I brought a certain stock to find out that stock should have been sold three months ago and I would be especially pissed off to find out that the money managers running that stock got rid of their shares three months ago but didn't think about their customers. So they profited off the stock and then they got out when the stock bottomed out and you think this is

fair treatment for customers that they go out of the way to attract making wild promises sometimes only to be lying through their teeth and if we have to wait six months to find out how really bad that stock was when the lawsuits start flying SEC may find itself part of such a lawsuit for allowing such a stupid ruling in the first place.

Charles Martinez — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Charles Martinez Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15.
Bad for investors.

Charles Shirley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Charles Shirley Affiliation: Jun. 14, 2026 I am your average everyday retired person who has trusted the hands of my financial advisor to ensure the decisions affecting my investments are timely and accurate. It seems to me that the longer information can stay in the dark, the more the more likely it is that the average guy will have the possibility for failed investments. I am for the continued quarterly reporting.

Where heaven and earth come together.

Charlie Wend — Jun 14, 2026
Subject: S7-2026-15 From: Charlie Wend Affiliation: Jun. 14, 2026 Keep the quarterly, signed, reporting. I'm a retired law enforcement Commander who is really bothered by attempts to obscure accuracy and honesty in American business. All Americans are hurt when dishonest people and corporations commit fraud. I live in Mount Vernon, Washington, and I am affected, as is everyone else, by fraud which affects everything from prices to investments. Keep the quarterly, signed reports!

Sent from my iPhone

Charlotte — Jun 14, 2026
Subject: S7-2026-15 Comment From: Charlotte Affiliation: Jun. 14, 2026 Quarterly reporting is very, very important to investors and should not be changed. Charlotte,Wayland Retiree

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Charlotte Goeters — Jun 14, 2026
Subject: S7-2026-15 Comment From: Charlotte Goeters Affiliation: Jun. 14, 2026 Do not change the earnings reporting for companies. We need information available.
Charlotte Goeters
Professor
Houston City College
7134437438

Sent from my iPhone

Chere Bougard — Jun 14, 2026
Subject: S7-2026-15 Comment From: Chere Bougard Affiliation: Jun. 14, 2026 Why would cutting timing of these reports benefit anyone? Don’t do it!

Cheri Betts — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheri Betts Affiliation: Jun. 14, 2026 Our government needs to get back in the business of protecting our citizens, not hurting them. Please don't roll back protections.

Cheri Greene — Jun 14, 2026
Subject: S7-2026-15 From: Cheri Greene Affiliation: Jun. 14, 2026 No need to change from quartly. Proper accountability requires frequent review.

Cherie Braun — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cherie Braun Affiliation: Jun. 14, 2026 Cherie Braun, retired American citizen, Massachusetts. I have lived through several instances of stock market downturns where I lost money I would have had to live on now. I appreciate a more timely update from the SEC and would like it kept to at least quarterly.

Sent from my iPhone

Cherie Juneau — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cherie Juneau Affiliation: Jun. 14, 2026 Cherie Juneau, Realtor,New Orleans,Louisiana
The understanding and health of a company should be conveyed to investors quarterly

Cherie Juneau
Latter and Blum

Cherry Stowe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cherry Stowe Affiliation: Jun. 14, 2026 Cherry Stowe
Town Manager
Vero Beach, FL

As someone who has worked for over ten years in local government, I appreciate that transparency is paramount in the stewardship of the organization, especially when it comes to the finances. Accountability flows from wide access to information. I report monthly on the financials of the Town for which I work. Quarterly reporting is necessary, because it’s vital to maintaining trust, promoting

accountability, and informing decision-making for stakeholders. Please maintain at least quarterly reporting requirements.

Sent from my iPhone

Cheryl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Affiliation: Jun. 14, 2026 We need quarterly reporting!!! Do NOT accept this stupid regressive request!!!

Cheryl — Jun 14, 2026
Subject: S7-2026-15 From: Cheryl Affiliation: Jun. 14, 2026 Why would you in good conscience even consider not keeping quarterly reporting??? Do you not realize Americans are sick and tired of wealthy jerks getting off without punishment???? Why not try to have clean government as we in MN have??

Cheryl Larson

Cheryl Anderson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Anderson Affiliation: Jun. 14, 2026 Cheryl Anderson, owner of a small business, MN. This matter.s! We need all the transparency we can reasonably get when it comes to our hard earned money in investments. Do NOT change the timing of transparency!

Sent from my iPhone

Cheryl Badorrek — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Badorrek Affiliation: Jun. 14, 2026 I want quarterly reporting to stay.

Don't ruin the lives of millions of working people by adopting a disasterous new policy.

Cheryl Camacho Herrera — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Camacho Herrera Affiliation: Jun. 14, 2026 Don't do it. We work hard for our retirement savings

Yahoo Mail: Search, Organize, Conquer

Cheryl Camuso — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Cheryl Camuso Affiliation: Jun. 14, 2026 My name is Cheryl C, and I live in PA. I am retired, and my husband and I are making decisions today about moving to a continuing care retirement community in the coming months.

I care deeply about retaining the SEC quarterly reporting proposal. We want to safeguard the money we worked so hard to put away, often working 60 hour weeks that took me away from our children at times when they were small. The transparency for SEC quarterly reporting is critical for accountability and good money management. This happened in the 1950's, too, and people lost up to a third of their savings.

Our desire is not to be a burden on our children or on the "system" that is at the same time cratering under rising Healthcare costs and threats from the administration to reduce Medicare and Social Security. Together the confluence of these factors will exacerbate financial struggles for families, particularly retirees. The chaos and disruption of families' lives will cripple the economy, cause major civic disruptions and threaten the lifeblood of our nation even further.

Sent from my iPhone

Cheryl DeMarre — Jun 14, 2026
Subject: S7-2026-15 From: Cheryl DeMarre Affiliation: Jun. 14, 2026 After the Enron debacle, it would be unconscionable to pare down reporting requirements!! That episode had a huge negative tricle down impact. Do your job, SEC!

Cheryl Dowling — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Dowling Affiliation: Jun. 14, 2026 By not reporting more frequently people could lose vast amounts of money needed for retirement because they would literally be in the dark for six months. We need quarterly reporting to manage investments . Cheryl L. Dowling Retired Jacksonville FL 32246

Cheryl Filliger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Filliger Affiliation: Jun. 14, 2026 I am a retired professional, and as such, look to our portfolio to give us income.
This has been tried before with very poor results. This is not the 1950's! Leave quarterly reporting as is!! C. Filliger, Scarborough ME.

Cheryl Franklin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Franklin Affiliation: Jun. 14, 2026 Returning to less reporting is detrimental to the American citizens. This is another scam by Trump to steal average Americans money. Do Not Allow This TO Happen.!!!!!!

Cheryl Horning — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Cheryl Horning Affiliation: Jun. 14, 2026 To the

Securities and Exchange Commission:
The historical record shows that reporting twice a year is very bad for investors. A lot can go wrong in 6 months that the investor would t know about. Fraud is more likely based on historical evidence becuase no over sight , no transparency. And regular people like my husband and I will be hurt the hardest and lose the most of our hard earned money!

Cheryl McGraw — Jun 14, 2026
Subject: S7-2026-15 From: Cheryl McGraw Affiliation: Jun. 14, 2026 Please do not cut the four times a year quarterly report rule. History has proven that it cuts financial risk and stabilizes corporations.

Sent from my iPhone

Cheryl Petrey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Petrey Affiliation: Jun. 14, 2026 Please stick to quarterly. Switching causes everybody to lose. We've lost enough in the US.

Cheryl Prus — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Prus Affiliation: Jun. 14, 2026 Cheryl Prus here to tell the government to stop ****ing with my monies! I'm a retired RN, quit working at age 75 because my salary never kept up with your inflationary measures the government has made! I am now applying for government housing because my taxes on house up 56. % last year -my gas, water/ sewer , food, taxes, all costs increasing by leaps has forced me into looking for ways to continuing to try to exist. Please think of 'normal people trying to just exist these days. God forbid you are ever in this position

Sent from my i phone

Cheryl Sedlarik — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Sedlarik Affiliation: Jun. 14, 2026 This is not healthy for the country or myself. Please stop targeting the people you serve. CherylSedlarik-retired-Florida

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Cheryl Thomas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Thomas Affiliation: Jun. 14, 2026 Keep Quarterly reporting! Do not wreck the economy more than it's being wrecked!

Sent from my iPhone

Cheryl Wissick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cheryl Wissick Affiliation: Jun. 14, 2026 Keep monthly reporting !!

Cheryl A Wissick, PhD
Special Education, UofSC retired
FASD, Trainer

Chip Herr — Jun 14, 2026
Subject: S7-2026-15 Comment From: Chip Herr Affiliation: Jun. 14, 2026 To be an informed investor one must rely on current information to attempt to understand trends and fluctuations of the market. Far too much can happen in today's market over a period of six months and there must be a solid measure of accountability to justify investments. I implore you to maintain quarterly reporting.

Sent from my iPhone

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chris beltz — Jun 14, 2026
Subject: S7-2026-15 From: chris beltz Affiliation: Jun. 14, 2026 Keep the reporting quarterly. It would be much harder to cheat that way.

Chris Carter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris Carter Affiliation: Jun. 14, 2026 I am fully against this action. Corporations should be more transparent and honest, not less. We've seen this play out badly before. The same thing will happen again.

Thank you

Christine S Carter
Investor

Chris Dalengas — Jun 14, 2026
Subject: S7-2026-15 Comment From: Chris Dalengas Affiliation: Jun. 14, 2026 Keep the reporting Quarterly.

CHRIS Flanagan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: CHRIS Flanagan Affiliation: Jun. 14, 2026 Hell no, keep it the way it is. Nobody can afford to lose anything let alone a third

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Chris Flight Paramedic & Firefighter — Jun 14, 2026
Subject: File No. S7-2026-15 From: Chris I'm Chris, a flight paramedic and a firefighter in Atlanta, Georgia. Quarterly reporting provides more market insight, allowing investors to make more informed decisions. This allows the market to grow stronger. Less frequent reporting weakens the market and harms all that invest. I could lose up to 38% of my retirement if we roll back reporting

requirements to semi-annually, along with many others! Please keep the market reporting quarterly!!!

CHRIS H SMITH — Jun 14, 2026
Subject: Comment on S7-2026-15 From: CHRIS H SMITH Affiliation: Jun. 14, 2026 Please do not change corporate reporting requirements to semi annually.

My reasons for this opinion are as follows:

* Corporations are not clamoring for these changes

* If a company is doing poorly the facts of just how poorly would now be delayed for 6 months!

* Poor corporate results reported so infrequently would exaggerate stock market reactions - bigger stock price fluctuations

* There is history - we've done this before between 1955 & 1970. The results were poor.

* Corporate Fraud can be more easily hidden without required frequent reporting

* Countries with current semi-annual reporting are not world leaders

Please make no changes to our current system of quarterly financial results reporting.

Chris H Smith
Retired - former business owner (sold in 2022)
Olympia, WA

I feel changing the required reporting period is a completely unnecessary idea with the risks of making changes too overwhelming. If anything we need more corporate transparency, not less. There is enough uncertainty in our financial lives and the world in general today.

Chris James — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris James Affiliation: Jun. 14, 2026 Please let us stay at quarterly reporting. I'm retired, divorced, and need to keep as much of my funds as I can
Christine Guertin James
Retired. Daufuskie Island, SC

Chris Jensen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris Jensen Affiliation: Jun. 14, 2026 Stay with quarterly. Obviously it is for the best.

Sent from my iPhone

Chris Johnson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Chris Johnson Affiliation: Jun. 14, 2026 It is necessary evil to retain the SEC 10-Q reporting on a quarterly basis! If you make it a semi-annual reporting requirement, then the insider trading period ought to be blocked for an extra quarter to keep a level playing field for all investors. Integrity is the foundation of free market trading. Let's not destroy it!

Christopher E. Johnson - Retiree
Former member of Accounting Policy & External Reporting
Chevron Corporation

Sent from my iPhone

Chris M — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris M Affiliation: Jun. 14, 2026 Quarterly reporting ensures transparency and gives investors more knowledge and control over their financial future. People have a right to know where there money is and how it is performing .

Chris McIntyre — Jun 14, 2026
Subject: S7-2026-15 Commented on on the sazsasss From: Chris McIntyre Affiliation: Jun. 14, 2026 We

Sincerely,

Chris McIntyre
336-819-0889

Chris Nelson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris Nelson Affiliation: Jun. 14, 2026 Mister SEC, I would hope that you are not even considering the option to change the reporting schedule for investment reporting. It would considerably reduce my retirement savings and you folks there in D.C. have made a genuine "MESS" out of the social security program that american citizens have and still are paying into as a retirement supplement that will DIE from starvation just like so many senior citizens may after such a catastrophe like bi-annual reporting of earnings and assets would be. Please STOP

and THINK about who will ultimately be harmed and who will benefit. Businesses and corporations are not going to step in and make sure American citizens are able to afford their retirements after such a one-sided move. Thank you for your consideration. American citizen.

Chris Rodriguez — Jun 14, 2026
Subject: S7-2026-15 From: Chris Rodriguez Affiliation: Jun. 14, 2026 Christine Rodriguez, Librarian. I am writing to request you keep the current law of filing 4 times a year. As an investor I need to know what is going on.

Chris Rotunno — Jun 14, 2026
Subject: S7-2026-15 Comment From: Chris Rotunno Affiliation: Jun. 14, 2026 It is the SEC ‘s responsibility to ensure that quarterly reports continue to be published to protect investors against fraud, most people have at least some of their retirement accounts invested in the markets and it’s imperative that all people who invest in stock markets know what is happening to their investments.

Mr. Christopher Rotunno , retired

Sent from my iPhone

Chris Stames — Jun 14, 2026
Subject: S7-2026-15 From: Chris Stames Affiliation: Jun. 14, 2026 It’s about time that you do your job protecting American citizens from
Corporate abuse, We Pay You, You Took An Oath, You Don't Get to Pick and Choose!

Do Your **** Job!

Chris Woolen — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Chris Woolen Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I NEED quarterly Financials. It's a horrible and unfair idea to do what you're tying to do, because it would harm retail investors like myself, who majority rely on this info. Big firms and the rich can pay to find out this info, but us retail participants can not!

PLEASE DO THE RIGHT THING!

Chris Wrona Giallongo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chris Wrona Giallongo Affiliation: Jun. 14, 2026 The 90 day cadence is vital to the health of the market. Do not go to semi-annual reporting!

Thank you,
Chris Wrona Giallongo
Soon to be retiree

Sent from my iPhone

Christa Carman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christa Carman Affiliation: Jun. 14, 2026 Please DO the right thing; we’re not supposed to go backwards!!

Sent from my iPhone

Christa Quinn — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christa Quinn Affiliation: Jun. 14, 2026 We The People demand quarterly reporting. All businesses function on quarterly reporting. The SEC is no exception!

Sent from my iPhone

Christa Stoscheck — Jun 14, 2026
Subject: S7-2026-15 From: Christa Stoscheck Affiliation: Jun. 14, 2026 I am an individual investor and rely on quarterly reports to see how the business is doing. These reports need to be honest for me to spend my money wisely. Liars should not be rewarded.

Christiana Dickerson — Jun 14, 2026
Subject: S7-2026-15 From: Christiana Dickerson Affiliation: Jun. 14, 2026 My name is Christiana Dickerson. I am a personal retirement investor and a former financial analyst for a government contractor. This matters to me. Semi-annual reporting is not frequent enough. A lot can happen in six months. I implore you to keep the financial reporting requirement on a quarterly basis.

Respectfully,

Christiana Dickerson

Christiann Lisy — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Christiann Lisy Affiliation: Jun. 14, 2026 To the Securities and

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Christie Rathgaber — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christie Rathgaber Affiliation: Jun. 14, 2026 Do not go to semi annual reporting. Too much room for fraud and lower yields.
Not speculation thus has already been shown to happen.

Sent from my iPhone

Christina Ann — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christina Ann Affiliation: Jun. 14, 2026 Stop this takeover

Sent from my iPhone

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christina Eisenberg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: christina Eisenberg Affiliation: Jun. 14, 2026 Keep it as is! We should remember the lessons of the past. Investors deserve to know the current situation of the companies they invest in.
Christi Eisenberg

Christina Hughes — Jun 14, 2026
Subject: S7-2026-15 From: Christina Hughes Affiliation: Jun. 14, 2026 Why are there two sets of rules? Keep them accountable

Yahoo Mail: Search, Organize, Conquer

Christina Sherman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christina Sherman Affiliation: Jun. 14, 2026 Keep Quarterly Reporting

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Christina Themanson-Bjune — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Christina Themanson-Bjune Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Pretend I'm your Grandmother and you really do want to protect Me!
As a small time American investor, I truly need pertinent data that helps me to stay on top of activities that affect My retirement.
Do Not modify reporting requirements that have a negative effect on my ability to adjust my investments as I see fit.
Thank you, Grandmother

Christine Bronk — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christine Bronk Affiliation: Jun. 14, 2026 Hello, SEC.

Companies should still report quarterly. That keeps things more fair for everyone---no insiders have knowledge for 6 months that the public doesn't. Any small savings you think will be made will not be shared with the public, so we, the general people, will see no change in that regard. This change in reporting has been done for a few companies in Europe, and they are not doing well.

Please, for the good of the companies and the good of the public, keep public companies reporting quarterly.

Sincerely,
Christine Bronk

CHRISTINE FLORY — Jun 14, 2026
Subject: Comment on S7-2026-15 From: CHRISTINE FLORY Affiliation: Jun. 14, 2026 My name is Christine Flory. I am retired, but previously how positions and the insurance industry and also in the securities industry (series 7, series 63, and series 24). I'm opposed to changing
require reporting to just twice a year from the current quarterly requirement, as to do so it impede the ability of the public, and individual investors, to make informed investment decisions. As we've seen over the past several months, the economy, and specific
industry segments, and even individual companies financial stability can fluctuate widely in the course of weeks and even days. Returning to semi-annual reporting, when leave the public, and individual investors, without the knowledge needed to protect their
life savings

Yahoo Mail: Search, Organize, Conquer

Christine Hnat — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christine Hnat Affiliation: Jun. 14, 2026 Do not roll back the oversight! Christine Hnat, Small Business Owner, Cleveland OH. There is way too much corruption in this country. Less oversight will make the situation worse.

Sent from my iPhone

Christine Long — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christine Long Affiliation: Jun. 14, 2026 SEC
I can’t believe you are even considering moving away from quarterly reporting! With so many factors already effecting our economy this could be devastating. It did not work when tried before it is not like you have any answers to how you will keep us out of trouble this time. Can you actually think of us rather than shielding big business.
Christine Long, retired, Broomfield Colorado.

Sent from my iPhone

Christine Pastoor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christine Pastoor Affiliation: Jun. 14, 2026 Quarterly, even monthly! With computers it is available in seconds!!!!
This is absolutely unnecessary, and benefits no one but the rich and powerful!

Sent from my iPhone

Christine Shelby — Jun 14, 2026
Subject: S7-2026-15 From: Christine Shelby Affiliation: Jun. 14, 2026 Yes this matters.

Christine Wlodkoski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christine Wlodkoski Affiliation: Jun. 14, 2026 I rely on quarterly reporting in making my continued investing decisions. This is vital information to spot trends & stay on top of our portfolios.
Christine W., retired

Sent from my iPhone

Christopher Mallett — Jun 14, 2026
Subject: S7-2026-15 From: Christopher Mallett Affiliation: Jun. 14, 2026 Lying has consequences. Big lies and greed should not go unfettered.
Why should corporations be allowed to gamble with our lives, our money and the health of the planet for free ?

Sent from my iPhone

Christopher Schutz — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Schutz Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The quarterly reports allow everyone to have a chance in seeing how individual companies are doing. This also helps to prevent hiding information and to keep companies honest. Taking this away only promotes insider trading (which is illegal and should be heavily regulated). The small guy already has enough challenges to make it, making quarterly reports not maditory would make it impossible and show how greedy this world actually is.

Christopher Southwick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christopher Southwick Affiliation: Jun. 14, 2026 Quarterly reports have historically served us well; semi annual reports have not. The old adage goes “If it’s not broken, don’t fix it.”

Sent from my iPhone

Christopher Taylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christopher Taylor Affiliation: Jun. 14, 2026 Keep quarterly reports. I would like monthly,

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Christopher Velsey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Christopher Velsey Affiliation: Jun. 14, 2026 To whom this concerns,

Continue reporting investment growth earnings with at least quarterly reporting.

Sincerely yours,
Christopher Velsey

Christy Foster — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Christy Foster Affiliation: Jun. 14, 2026 I remember ENRON! Make sure reporting stays quarterly!.

Christy

How glorious a greeting the sun gives the mountains!
John Muir

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christy phillips — Jun 14, 2026
Subject: S7-2026-15 From: christy phillips Affiliation: Jun. 14, 2026 Keep requiring quarterly sign-off by CEOs. They're producing quarterlies for internal, stock market and shareholder purposes anyway. Do not continue to erode public protections!

Christy Phillips
Retired CPA

Sent from my iPhone

Chuck Erickson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Chuck Erickson Affiliation: Jun. 14, 2026 I am Charles Erickson, Retired, and live in Baker County, Oregon - My wife and I have investments we manage for our current and future living needs. If current quarterly reporting is changed to semi-annual we are concerned we may see a decrease in our investments which will cause us considerable financial hardship. Please consider the devestating impact this reduction in reporting will have. Reporting reduction occurred before and the impact on those who were living on a fixed income was horrible.

Chuck Erickson

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chuck sweeney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: chuck sweeney Affiliation: Jun. 14, 2026 Only companies trying to hide something don't want to report. Make them be accountable, the SEC works for the people of the United States not it's companies and corporations

Sent from Chuck Sweeney

Cindee Gray — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindee Gray Affiliation: Jun. 14, 2026 I don’t expect the quarterly reporting to continue. I’m strongly against a return to twice annually.
Cynthia Gray

CINDI YOUNGSTEAD — Jun 14, 2026
Subject: S7-2026-15 From: CINDI YOUNGSTEAD Affiliation: Jun. 14, 2026 Quarterly reporting works. It doesn’t work for companies because it makes them more accountable. Market and world forces change in a second, and organizations adjust quickly. When shifts are not in the best interest of the investors, they need to know immediately, not in 6 months.

Cindie DeWolf — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindie DeWolf Affiliation: Jun. 14, 2026 Accurate and timely reporting helps with transparency in the market. Leading to less volatility. Do not change the reporting periods, keep them quarterly. The average person who holds stock in their retirement does not need this change. Cynthia DeWolf, Howell, MI

Cindy Anderson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cindy Anderson Affiliation: Jun. 14, 2026 Continue to make the corporations be transparent! And hold them accountable for their undermining of the stability of our financial system (wish we could do the same for tRump and his illegal family businesses!)

Cindy Forrest — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Forrest Affiliation: Jun. 14, 2026 I’ve been saving all my life, and while I don’t have a huge balance saved, I have enough that I can consider retiring in the 65-70 range. I’m tired. The thought of what lower transparency could do to my savings at tgis point is horrifying.

I work in collections, and I can see that the quarterly reporting keeps my company more healthy as well. It’s a chance for us to true up and it’s a chance for us to catch mistakes we’ve been making over the prior quarter before they snowball. While quarterly reporting takes some work, it’s how our company is organized - and it is much healthier for us.

Sent from my iPhone

Cindy Grimes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Grimes Affiliation: Jun. 14, 2026 This means way less transparency meaning lower returns and lower valuations for the people! For an ordinary investor, a return to those days could mean more than a third less money! What is wrong with you that you’re screwing over the average citizen with less return and easier for businesses to cheat?!!

Sent from my iPhone

Cindy Hemm — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cindy Hemm Affiliation: Jun. 14, 2026 Corporations notoriously commit fraud against consumers on a daily basis. They MUST be held accountable financially, and while quarterly reports don't prevent fraud, it reduces it. At least in theory. Americans are tired of millionaires and billionaires making their own rules.

Cindy Hendrix — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Hendrix Affiliation: Jun. 14, 2026 Quarterly reporting is vital please keep it and continue to use it.

Thank you.

Cindy Hendrix
Retired
TN

Cindy Holt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Holt Affiliation: Jun. 14, 2026 Cynthia Holt, retired RN, Tucson AZ. I live on investments and social security. Why in the world would you think less transparency is good? We lost everything in 2009, and have slowly built things to where we are comfortable, but no where near the place we were before the last crash. How many elderly people do you want living on the streets?

Get Outlook for iOS

Cindy Ivy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cindy Ivy Affiliation: Jun. 14, 2026 Please allow individual investors to continue to have at least these quarterly reports. We already have so little info regarding corporate activities now that insider trading has become normalized among the top 1%.

Cindy Ivy
The Villages FL

Cindy Keen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Keen Affiliation: Jun. 14, 2026 Quarterly reporting should be at a minimum! Our financial advisor and us MUST have access to what is going on in industries/businesses so sound investing can occur. It would be devastating to lose what we have worked so hard to achieve in retirement. I'm a retired educator, Cynthia Keen in Texas. Save the policies that help average Americans enjoy their well earned retirement. It's scary enough that there's a strong possibility for SS benefits to be cut.

Sent from my iPhone

Cindy Kyle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Kyle Affiliation: Jun. 14, 2026 Lucinda Victory. Union parish,
Louisiana. Keep this quarterly ! It allows me to watch my nest egg grow in real time. If you want us to trust the government and big business, then keep it. We are already watching politicians waste deep in fraud and deception. If we can't see what our money is doing we will assume it is because ya'll are cheating us.
Respectfully L Victory

me.

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Cindy Pierron — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cindy Pierron Affiliation: Jun. 14, 2026 Best to keep the fox in the hen house quarterly.

Regards,

Cindy Pierron
cbpierron@gmail.com

Cindy Seiler — Jun 14, 2026
Subject: S7-2026-15 From: Cindy Seiler Affiliation: Jun. 14, 2026 I switched administration of my retirement funds for the reason that once a year report was not adequate

Sent from my iPhone

Cindy Sell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Sell Affiliation: Jun. 14, 2026 Do not change the Quarterly Reporting. We have corruption beyond comprehension from this government now and we will not tolerate a change in reporting. We will hold the SEC responsible if you do not keep Quarterly Reporting.

Cynthia Sell, Citizen, Harrisburg, PA

Sent from my iPhone

Cindy Stanley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cindy Stanley Affiliation: Jun. 14, 2026 Cindy Stanley, retired. There needs to be total transparency. No company should be allowed to hide details on what is happening to my investment, for any time period. This opens a possibility for fraudulent monkey business.

Sent from my mobile

Cindy Thompson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cindy Thompson Affiliation: Jun. 14, 2026 We need quarterly reports

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Cissy Hansen — Jun 14, 2026
Subject: S7-2026-15 From: Cissy Hansen Affiliation: Jun. 14, 2026 Have we yet not learned our lessons? If CEOS think this is inconvenient that’s a bigger problem. Of all the rulings THIS affects little to medium stockholders most! Until we have purged corporations of fraud and deceit “ I didn’t know CEOs and CFOs please protect investors with QUARTERLY REPORTS.
Cissy Hansen, ED , BC communications.

Claire Baiz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Claire Baiz Affiliation: Jun. 14, 2026 As a retiree whose

lifestyle is supported by investments, it's critical to me to keep up to date. Quarterly reports are a vital insight into not just how well a company is performing, but what actions they're taking; in the last year I have divested myself of investments that no longer align with my world view. Please keep those quarterly reports coming!

Claire Baiz
Proud Montanan

Sent from my iPhone

Claire Kirkpatrick — Jun 14, 2026
Subject: S7-2026-15 Comment From: Claire Kirkpatrick Affiliation: Jun. 14, 2026 It should continue to be quarterly.
Claire Cobb from Savannah ga

Sent from my iPhone

Claire Schwartz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Claire Schwartz Affiliation: Jun. 14, 2026 I really don't understand the justification for this change and it is really frightening for me and my husband. We have a nest egg that we absolutely are going to depend on when we retire and losing that to corporate carelessness terrifies us. We have no parents no siblings and no children to rely on, it's just the two of us. We're both already have chronic health issues in our 50s and it's terrifying to think what will happen when one of us ends up alone. That money will be the only thing that will protect us. I'm begging you not to put that in jeopardy…

Sent from my iPhone

Claire Whaley — Jun 14, 2026
Subject: S7-2026-15 From: Claire Whaley Affiliation: Jun. 14, 2026 You need to keep these CEO's honest. No penalties means more corruption.

Sent from my iPhone

Claire White — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Claire White Affiliation: Jun. 14, 2026 Quarterly reporting keeps things more honest with the general investor. We want quarterly reports. No surprises and history shows better returns with quarterly reporting

Claire White
John White

6415 Warrens Way
Wanaque, nj

Clara Hauke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Clara Hauke Affiliation: Jun. 14, 2026 We don't want the government, federal or State interfering with or taking away our right to watch over our livelihood. They do not ways know what's best for us. They are accountable to us. There are too many hands in the pot.

Click here to find out about Down Payment Assistance Eligibility

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Clare Driscoll — Jun 14, 2026
Subject: S7-2026-15 From: Clare Driscoll Affiliation: Jun. 14, 2026 Why should CEOs have the right to lie to the public and make money with no accountability to the consumers or shareholders.
DO NOT CHANGE THIS RULE!

Claude Edwards — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Claude Edwards Affiliation: Jun. 14, 2026 Please do not switch to semi- annual reporting. Smaller investors and senior retirees do not need you intervention into this reporting process. Thank you

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Claudia Parisi — Jun 14, 2026
Subject: S7-2026-15 Comment From: Claudia Parisi Affiliation: Jun. 14, 2026 Even quarterly, there is a lot of room for error. I strongly oppose bi-annual reporting. This is unacceptable.
Claudia Parisi
New Milford, CT 06776

Claudia Wilson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Claudia Wilson Affiliation: Jun. 14, 2026 We the working people need to have that information quarterly not less often to benefit the corporations.

Sent from my iPhone

Clay Alward — Jun 14, 2026
Subject: S7-2026-15 From: Clay Alward Affiliation: Jun. 14, 2026 Do not make it easier to commit fraud. Keep the current regulatory framework.

Clayton Long — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Clayton Long Affiliation: Jun. 14, 2026 Clayton Long, IT Manager, Florida.
I like quarterly reporting. It helps me make better informed investment decisions. For most of my lifetime, the US markets have been the gold standard for investment, growth, and return. Why would we want to take steps to unwind that?

Sent from my iPhone

Clayton Philipp — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Clayton Philipp Affiliation: Jun. 14, 2026 4 reports a year i would vote for that

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Clayton Walker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Clayton Walker Affiliation: Jun. 14, 2026 Quarterly reporting is essential. We need you to focus on governmental insider trading, not reducing the public's access to the information that insider trade on.

Sent from my iPhone

Clayton Williams — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Clayton Williams Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This new proposal is ripe for corruption and insider trading. It destroys transparency vital to traders who study this information and buy or sell based on the information that would be hidden if this legislation passes. Transparency is necessary with publicly traded companies.

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clgranata — Jun 14, 2026
Subject: Oppose changing reporting from quarterly to half year From: clgranata Affiliation: Jun. 14, 2026 Keep SEC disclosures quarterly. This agency has an affirmative duty to ensure markets operate honestly and transparently. Half year intervals are opportunities to scam investors and that is unacceptable.
Sent from my iPhone

Cliff Parmer — Jun 14, 2026

Subject: S7-2026-15 From: Cliff Parmer Affiliation: Jun. 14, 2026 Information is the heart of investing, by reducing the number of times investors get that information per year is a disservice to the public, which you are supposed to serve. I understand that some entities, such as investment brokers and the like, will have this information. Information is power, and it seems to me that this attempt at reducing that available to the public is not in the public interest.

Cliff Parmer — Jun 14, 2026
Subject: S7-2026-15 From: Cliff Parmer Affiliation: Jun. 14, 2026 Information is the heart of investing, by reducing the number of times investors get that information per year is a disservice to the public, which you are supposed to serve. I understand that some entities, such as investment brokers and the like, will have this information. Information is power, and it seems to me that this attempt at reducing that available to the public is not in the public interest.

Clifford Davidson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Clifford Davidson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Don't let those with the most take
more then take all the rest.!

Clint Hodges — Jun 14, 2026
Subject: S7-2026-15 Comment From: Clint Hodges Affiliation: Jun. 14, 2026 😄😜😄 6

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clyde young — Jun 14, 2026
Subject: S7-2026-15 Comment From: clyde young Affiliation: Jun. 14, 2026 Weaken the hedgerows, or in this case the small investors ability to make solid investment decisions and you Weaken the orchards, or in this case the American business sector. As the orchards
rot and fail or as they flourish, so goes the estate, or in this case the Constitutional Republic of the United States of America %0𝍐%A%0𝍐%8 HANDS OF THE QUARTERLY REPORTS POLITICIANS. And remember, small investors also pay attention and vote!

Yahoo Mail: Search, Organize, Conquer

Clyde Young — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Clyde Young Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Weaken the hedgerows, or in this case the small investors ability to make solid investment decisions and you Weaken the orchards, or in this case the American business sector. As the orchards rot and fail or as they flourish, so goes the estate, or in this case the Constitutional Republic of the United States of America 🇺🇸 HANDS OF THE QUARTERLY REPORTS POLITICIANS. And remember, small investors also pay attention and vote!

Coll K — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Coll K Affiliation: Jun. 14, 2026 Quarterly reporting should remain! Increased transparency and accountability is so important. I can't think of a benefit that would come from reporting every 6 months. The optics are that there's something to hide. Colleen Nelson, educator, Cinnaminson, NJ

Sent from my iPhone

Colleen Davenport — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Davenport Affiliation: Jun. 14, 2026 D C Davenport Teacher
Texas
Quarterly reporting because I want to know how much money I have, how much it is gaining/losing, because it's my money invested and that's my right.

Sent from my iPhone

Colleen Henry — Jun 14, 2026
Subject: S7-2026-15 Comment From: Colleen Henry Affiliation: Jun. 14, 2026 Absolutely not! We need to know what's going on always, so our financial decisions can be made. Why the unfair advantage?

Sent from my iPad

Colleen Kelly — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Kelly Affiliation: Jun. 14, 2026 Continue the quarter reporting. Semiannual is not in our best interest

Sent from my iPhone

Colleen Longtin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Longtin Affiliation: Jun. 14, 2026 PLEASE do not go back in time. The laws that were for paying taxes semiannually were tried decades ago. They did not work then and they won't work now. Keep the tax payments quarterly. I'm sure this won't effect the wealthy, other than to put even more money in their pockets! Just say NO to semiannual payments and help the little guy out by keeping them quarterly!!! Vote for your blue collar workers, not the top 1-3%.

Colleen Murray — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Murray Affiliation: Jun. 14, 2026 Quarterly reporting please!! No slacking off!!

Sent from my iPhone

Colleen Roop — Jun 14, 2026
Subject: S7-2026-15 From: Colleen Roop Affiliation: Jun. 14, 2026 Colleen Roop, Instructional Design Manager/Independent Consultant.

I owned my own business for 14 years. That was the option left to me once I was downsized from the company I had worked
for due to the state of the economy in 2008 from the mortgage cricis. CEOs need to be held accountable to their investors, employes, and the general public on a quarterly basis A lag period longer than is, is too long. I'm really tired of these CEO's getting
pain what they do and then through slippery accounting tactics and loop holes in the tax code still defrauding and raking in the money.

Yahoo Mail: Search, Organize, Conquer

Colleen Sheehan-Andreine — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Sheehan-Andreine Affiliation: Jun. 14, 2026 Keep it at quarterly reporting.

Colleen Spencer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Colleen Spencer Affiliation: Jun. 14, 2026 I'm a retiree in WA state looking to grow and / or preserve my hard-earned retirement savings to fund the remainder of my life. Please preserve quarterly reporting. Public trust requires guard
rails. Regular and frequent transparency is critical. Thank you.

Sincerely,
Colleen Spencer.

Yahoo Mail: Search, Organize, Conquer

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collese dahlberg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: collese dahlberg Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

I am writing to oppose the proposed change that would allow public companies to stop filing quarterly reports and instead report only twice a year.

I am a retired individual investor. My retirement savings are invested in S&P 500 index funds, which means my financial security depends on the transparency and integrity of U.S. public markets. I do not have access to private meetings with executives, institutional research teams, or non-public company information. Like millions of ordinary retirement savers, I depend on the SEC’s public reporting framework to make sure the market receives timely, consistent, and comparable

information.

Quarterly reporting is not just a paperwork exercise. It is one of the main ways investors, analysts, pension funds, retirement plans, and the market as a whole can evaluate whether a company's condition is improving or deteriorating. Reducing required reporting to twice a year would leave longer gaps between meaningful disclosures. That could allow financial problems, declining sales, debt concerns, liquidity problems, or management mistakes to remain hidden for months longer than they do today.

I am especially concerned that this change would disadvantage ordinary investors while benefiting corporate insiders and large sophisticated investors. Large institutions may still have better access to management, private research, industry data, and expensive analytical tools. Small investors and retirement savers rely much more heavily on standardized public filings. Less frequent required reporting would widen that information gap.

I also object to making quarterly reporting optional. If some companies continue to report quarterly while others report semiannually, investors will lose consistency and comparability across companies. That inconsistency could make broad index investing less transparent as well. An S&P 500 index fund holds hundreds of companies. If many companies choose reduced reporting, index investors would have less timely information about the businesses that make up their retirement savings.

I understand the argument that quarterly reporting can be costly and may encourage short-term thinking. However, the solution should not be to reduce transparency for investors. If the SEC believes reporting requirements are too burdensome, it should look for ways to simplify or streamline quarterly filings while preserving timely disclosure. Investor protection should remain the priority.

The U.S. public markets are trusted around the world because they are relatively transparent, regulated, and information-rich. Weakening regular disclosure requirements risks undermining that trust. For retirees and long-term savers, transparency is not a luxury. It is a basic protection.

I respectfully urge the SEC to reject this proposed change and maintain mandatory quarterly reporting for publicly traded companies.

Sincerely,

Collese Dahlberg
yelm, WA
Individual Investor and Retirement Saver

Comcast — Jun 14, 2026
Subject: S7-2026-15 From: Comcast Affiliation: Jun. 14, 2026 Every quarter the COO/CEO/CFO should sign and verify NO exceptions! Transparency should be a must. After Enron and countless others why is this even an issue again? Do you think people do not remember ? If the SEC does not uphold current standards the organization is just as bad those who took advantage in the past. Do the right thing!

Cheryl Girtain-Lyons
Social Worker
Knoxville, TN

Sent from my iPhone

Comcast — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 14, 2026 The SEC needs to keep the quarterly reports. It is very important to have that information.

Sent from my iPhone

Comcast — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 14, 2026 Keep the reporting quarterly. Billionaires have staff to keep track of their finances but ordinary folks do it themselves. We need quarterly statements.

Sent from my iPhone

Coni Patrick — Jun 14, 2026
Subject: S7-2026-15 From: Coni Patrick Affiliation: Jun. 14, 2026 Investors and the general public deserve to have assurance of square dealings! Quarterly reporting is the minimum!
~Constance Patrick

Connie Blair — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Blair Affiliation: Jun. 14, 2026 We need quarterly reports from companies to make sure our dollars are invested properly. Less reporting equals lower dividends. We tried this once before. We do not need to repeat the same mistake.

Connie Harrell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Harrell Affiliation: Jun. 14, 2026 Constance Harrell, Former nursing director for Advent Health. Deland Fl resident and property owner.
I strongly believe in Accountanility and system that can be openly reviewed by the public. When you push for less reporting it gives time for errors to continue, and people to be less informed. That seems to be your goal! We the people deserve better accountability. We do not wish to return to pre 1955. Thank you got your attention to this matter. You are being paid by the people. Do not attempt to try to lessen your responsibilities to them.

Sent from my iPhone

Connie Mitchell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Mitchell Affiliation: Jun. 14, 2026 Leave everything as it is. We can’t afford to lose more.

Sent from my iPhone

Connie Ransom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Ransom Affiliation: Jun. 14, 2026 Why break a system that is working?

Connie Ransom

Connie Richards — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Richards Affiliation: Jun. 14, 2026 We do not approve of less frequent reporting. We worked hard for our savings and want regular accounting for our investments!!
Constance and Doug Richards
Sent from my iPhone

Connie Richards — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Connie Richards Affiliation: Jun. 14, 2026 We do not approve of less frequent reporting. We worked hard for our savings and want regular accounting for our investments!!
Connie and Doug Richards
Sent from my iPhone

Connie Richards — Jun 14, 2026
Subject: S7-2026-15 Comment From: Connie Richards Affiliation: Jun. 14, 2026 Keep up the quarterly reporting!!!

Sent from my iPhone

Connie V Stinson — Jun 14, 2026
Subject: S7-2026-15 From: Connie V Stinson Affiliation: Jun. 14, 2026 Enron was a lesson in how important it is to keep things transparent, up to date, and honest. Corporations are out of control with lobbying laws to give them powers they shouldn't have. Every law that maintains the keeping of the vital laws we already made, still to be done, is steps in the best direction. Things are skewed in favor of Big Corp already, time to reign it back into balance. Reporting and verifying the information quarterly is necessary. Better yet, decentralization of all business back into mom and pop small business and restrengthening anti Monopoly laws to assist in quarterly reporting is needed also. Rehauling business in America is getting rid of the few owning everything and no integrity. Star Trek future, not Matrix.
Thank you,
Connie Stinson
Nebraska

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coop — Jun 14, 2026
Subject: S7-2026-15 Comment From: coop Affiliation: Jun. 14, 2026 You people are just crooks helping the crooks. What could Enron have gotten away with if they were under your proposed rule? You people are just up there to help the corporations rip off the regular, nonbillionaire citizen of this country. Karma, you jerks, can't wait till it finds you.

Coree Fox — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Coree Fox Affiliation: Jun. 14, 2026 As a personal investor I strongly oppose rolling back quarterly reporting requirements. A company could be totally gutted by investment bankers within six months and it is vital for people's retirement nest eggs to be able to have an up to date picture of the financial positions of the companies they have invested their entire livelihoods into. I would support having easier to submit / easier to understand quarterly reporting but quarterly reports absolutely should NOT be done away with entirely.
Respectfully,
Coree King, Bookkeeper in NM

Sent from my iPhone

Corinne Branigan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Corinne Branigan Affiliation: Jun. 14, 2026 Don't steal from me!!!

Sent from my iPhone

Corinne Mahaffey — Jun 14, 2026
Subject: S7-2026-15 From: Corinne Mahaffey Affiliation: Jun. 14, 2026 Corinne Mahaffey. Retired in Kansas City. My retirement funds are all in the stock market,so I depend on companies to be honest with their books so I can trust the investments I make are based on truthful information.

When truth leaves us, we become vulnerable to the appetite of whatever monster screams the loudest. - Mon Motha

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Corrin Campbell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Corrin Campbell Affiliation: Jun. 14, 2026 I do NOT want my

retirement savings jepordized by Wall Street firms not posting financials in a timely manner. I am a retired investment advisor . I feel there is no valid reason for this change. Corrin Campbell

Sent from my iPhone

Cory Brink — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cory Brink Affiliation: Jun. 14, 2026 This is corruption! Allowing companies to hide is not de-regulating an overly regulated thing. It’s just corruption! This is the bs republicans and all of the corrupt politicians focus on. Do something for normals Americans. That’s what we vote you in for!

Appreciatively

Cory Brink
(503)388-0346

“Alone we can do so little; together we can do so much.”
— Helen Keller

Cory Whitcomb — Jun 14, 2026
Subject: S7-2026-15 Comment From: Cory Whitcomb Affiliation: Jun. 14, 2026 Don't let trumps friends hide there losses for 6 months, while reporting profits to everyone else

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cr Corso — Jun 14, 2026
Subject: S7-2026-15 From: cr Corso Affiliation: Jun. 14, 2026 Save quarterly reporting. It prevents fraud and unscrupulous actions by companies. With everything that we have seen in today's business world, why would we think holding them to less accountable methods is a good thing? Keeping them honest is hard enough now. Corrine Corso, Personal Investor,
Ayer, MA

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Craig W — Jun 14, 2026
Subject: S7-2026-15 Comment From: Craig W Affiliation: Jun. 14, 2026 Craig Walker, independent contractor. If you make the requirements twice a year that gives firms 6 months to totally implode, taking all the value from the firm, pay bonuses before anyone knows about it. This will accelerate corruption, theft and no one will have confidence in USA markets again.

Crystal Sapp — Jun 14, 2026
Subject: S7-2026-15 From: Crystal Sapp Affiliation: Jun. 14, 2026 Hello. My name is Crystal Sapp and I am a retired accountant. I depend on the quarterly reporting to make my own investment decisions with my retirement savings.

I also remember what happened with the Enron scandal. That was a total fiasco that should never have occurred. We cannot allow investors to lose their savings like that again. Please keep these companies honest and reporting on a quarterly basis.

I am finding it hard enough to keep up with the increased inflation rates and cannot afford losing my retirement savings due to less frequent reporting of the status of the companies I have invested in at this point.
Thank you.

Curt Ambroso — Jun 14, 2026
Subject: S7-2026-15 Comment From: Curt Ambroso Affiliation: Jun. 14, 2026 Curt Ambroso
Director of Finance

Why do we want or need to turn back the clock on this. Outside of saving companies money, cause they don't make enough already right? What public service would this rule now handle vs quarterly reporting....the public know less and it hurts the average investors. No need to change this rule that makes any sense to the average American investors.

Curt Ambroso
719-459-1563 (CELL)

Curt Robinson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Curt Robinson Affiliation: Jun. 14, 2026 Roll tax rates back to 1955
Hiding information or limiting it does not translate into real benefits for the general public.

CWL — Jun 14, 2026
Subject: S7-2026-15 From: CWL Affiliation: Jun. 14, 2026 As an Internal Auditor, I believe the current law works as intended and protects stakeholders. I recommend keeping the quarterly reporting in place. The CFO and CEO know they need to keep on top of every department as it is their signature on the financials. Once we move to semi-annual and once we lower the large accelerated filer from

2billion to 1billion there will be many other opportunities for fraud in public company reporting. Don't change something that works so well.
Clark Lowery
Manager Internal Audit
Safety Insurance

Cyndy Bradfield — Jun 14, 2026
Subject: CEO transparency with quarterly reports. From: Cyndy Bradfield Affiliation: Jun. 14, 2026 My father- in-law lost all his retirement savings with Enron. Oversight is necessary these CEO's know every trick in the book. Trump gives them pass after pass and then pardons all his billionaire criminal friends.

Cyndy Bradfield — Jun 14, 2026
Subject: S7-2026-15 From: Cyndy Bradfield Affiliation: Jun. 14, 2026 Profits report quarterly, advisors are paid quarterly. Much illegalinsider trading has happened under Trump. These wealthy investors and executives need to be held accountable they have certainly benefitted from the criminal activities and insider trading for copying up to illegal actors. Transparency is important for stock holders and brand signatures. Trust has been broken our money has been stolen. PAC money runs Congress and the American taxpayers are not represented. Churches that are tax exempt have me say in government than the taxpayers money who supports it. Oversight is for our protection they already have tax loopholes and Congress people in their pockets.

Cynthia Adams — Jun 14, 2026
Subject: Keep Quarterly From: Cynthia Adams Affiliation: Jun. 14, 2026 Keep the quarterly signatures. Keep the controls in place. I don't want to go through more corruption and dishonesty by greedy, lying thieves again. Cynthia Adams
Kingsley MI

Cynthia Barton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Barton Affiliation: Jun. 14, 2026 No. We do not want this change. We have experienced enough instability and enough loss. We do not want to lose the precious money that we have invested now because there’s a quarterly reporting, we absolutely want to fight against this. Cynthia Barton

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Cynthia Benson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Benson Affiliation: Jun. 14, 2026 Keep the reporting quarterly! It's a must for investors to know how the companies they are investing in are performing! Quarterly reporting is essential to the investor!
C Benson, former banker, currently not working and from RI!

Sent from my iPhone

Cynthia Clare — Jun 14, 2026
Subject: S7-2026-15 From: Cynthia Clare Affiliation: Jun. 14, 2026 Signatures every quarter, period. Disclosure every quarter. Period. If they’re using our money we demand and deserve that consideration in return. End of discussion.
Cynthia Clare

Sent from my iPad

Cynthia Elia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Elia Affiliation: Jun. 14, 2026 Stop putting rules in place to destroy the middle class. Who's going to buy your products if everyone is poor?

Cynthia Gefvert — Jun 14, 2026
Subject: S7-2026-15 From: Cynthia Gefvert Affiliation: Jun. 14, 2026 Quarterly reports are necessary. Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.
Do the right thing for investors. Keep quarterly reports as they are now!

Sent from my iPad

Cynthia Glidewell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Glidewell Affiliation: Jun. 14, 2026 Quarterly reporting is necessary for truthful reporting. Please don’t change it.

Best regards,

Cyndi Glidewell
RN

Cynthia Grzybowski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Grzybowski Affiliation: Jun. 14, 2026 Please stick with the quarterly reporting. Too much can change in 6 months. We need more up to date information

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Cynthia Kuykendall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Kuykendall Affiliation: Jun. 14, 2026 My savings, such as they are, are too precious to hand over to antiquated processes and old buggers who want

to go back to the ‘50’s.

Please do not allow this to happen.
Cynthia Kuykendall

75 Years, One Purpose

Cynthia Larkin — Jun 14, 2026
Subject: File No. S7-2026-15 From: Cynthia Larkin Please continue TRANSPARENT quarterly reporting. Trust is critical.

Cynthia Lawrence USPS clerk — Jun 14, 2026
Subject: File No. S7-2026-15 From: Cynthia Lawrence Cynthia Lawrence, USPS Clerk. Quarterly reports help young investors see their retirement funds grow, prompting more investment. If they only report twice a year I might be tempted to put more in cash. If lots of investors did this it could leave companies with higher stock prices and even less investment. Don’t change the rules.

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cynthia Livesey — Jun 14, 2026
Subject: S7-2026-15 Comment From: cynthia Livesey Affiliation: Jun. 14, 2026 Please keep quarterly reports. Helps with investment decision!!

Sent from my iPhone

Cynthia Marine — Jun 14, 2026
Subject: S7-2026-15 From: Cynthia Marine Affiliation: Jun. 14, 2026 Good morning
With all that is going on in the world transparency is of the upmost importance. Lay people should not get hoodwinked. There’s no reason why this should be cut back to two times a year if there is nothing to hide.
Should the SEC change this law then they are no better than the lying , cheating, fraudulent CEOs, CFOs, and any other C_O sitting at the board table.

Should there be pressure from the stockholders, shame on them. We need to stand tall, strong, and diligent. T’is truly sad when doing the right thing is wrong.

I hope that you, the SEC grow some backbone and not bend to pressure.

Sincerely
Cynthia M.

Massachusetts, a part of the USA

Sent from my iPhone

Cynthia McCoy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia McCoy Affiliation: Jun. 14, 2026 As a retiree, I want closer scrutiny of the companies entrusted with my money. Switching to semi-annual public reporting is precisely the opposite. Keep the public quarterly reporting requirement for all publicly traded companies!

Cynthia J McCoy MD(ret)

Cynthia Miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Cynthia Miller Affiliation: Jun. 14, 2026 We lost a retirement during the 2008 fiasco; here we go again!

Sent from my iPhone

Cynthia Sprague — Jun 14, 2026
Subject: S7-2026-15 From: Cynthia Sprague Affiliation: Jun. 14, 2026 Accountability is important, especially at the highest levels of business. The american people are tired of billionaires writing the rules to suit themselves. The parallels between the gilded age and the robber barons are unmistakable.

This is one of the few regulations that forces accountability. Please think of the greater good and do what is right! Do NOT gut this regulation.

Cynthia Sprague
Entrepreneur, New England.

CYNTHIA TEMPLIN — Jun 14, 2026
Subject: S7-2026-15 From: CYNTHIA TEMPLIN Affiliation: Jun. 14, 2026 Quarterly reporting is essential to maintain integrity and transparency. Everyone needs to be held accountable. That is why this should not be removed or reduced
Thank you
C Templin

Sent from my iPhone

Cynthia301 — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Cynthia301 Affiliation: Jun. 14, 2026 Quarterly reporting is needed for managing finances knowledgeably. Changing to semi-annually leaves potential misconduct invisible to shareholders for up to 6 months. We need transparency, not less.

Cynthia Baker
Retired
Washington State

D — Jun 14, 2026
Subject: Comment on S7-2026-15 From: D Affiliation: Jun. 14, 2026 SEC don't be like the rest of the Trump administration and completely destroy the norms and values of this country. If you vote to do this, you are destroying the savings of millions of people and you will be held accountable!!

Best Regards,
DC

D Gremillion — Jun 14, 2026
Subject: Comment on S7-2026-15 From: D Gremillion Affiliation: Jun. 14, 2026 I DO NOT support this proposed change. Corporate reporting should remain on the current schedule which provides transparency and accountability to shareholders and potential investors.
Doug Gremillion
Project Manager
Amarillo Texas

Sent from my iPhone

D Me — Jun 14, 2026
Subject: S7-2026-15 From: D Me Affiliation: Jun. 14, 2026 Keep the rules as they are. If anything, not enough reporting is required. I'm retired and can't afford to have some CEO mismanage a firm that I may be invested in.

D Stevens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: D Stevens Affiliation: Jun. 14, 2026 I am a retiree with a smaller portfolio. We need to stay with our current reporting requirements. That information is important. Retirees cannot afford to loose any more of their hard earned money. Please keep our current reporting requirements.

Dee Stevens
616-366-3493

D Thompson — Jun 14, 2026
Subject: S7-2026-15 From: D Thompson Affiliation: Jun. 14, 2026 I want quarterly reporting. It’s my money.

These companies have the money to do it. What are they hiding?

Stop this!

D. Alan Stewart — Jun 14, 2026
Subject: Comment on S7-2026-15 From: D. Alan Stewart Affiliation: Jun. 14, 2026 I want quarterly reports from companies I own shares off.

Alan
Most likely sent from an iDevice in a galaxy far, far away

Dagmar Gardner — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Dagmar Gardner Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
It would be amazing if Washington could do something in the best interest of the people and not the 1%.
Keep SEC reports quarterly, this is an easy one.
Do something for those who have elected you.

Dale & Trish Newkirk — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dale & Trish Newkirk Affiliation: Jun. 14, 2026 Retired business man here with most of my assets in the market. Quarterly reporting is the only way I the investor know for sure the financial health of the company's in my portfolio. Frankly, with AI, and today's tools it's easier now than ever to be compliant. I am firmly against changing Quarterly reporting to bi annual.

Dale Newkirk
Retired

Dale Barnette — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dale Barnette Affiliation: Jun. 14, 2026 Dale Barnette.
Retired.
Quarterly reports help me to track my investments and plan my spending and investments in a timely manner.

Sent from my iPhone

Dale Harber — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dale Harber Affiliation: Jun. 14, 2026 Please keep the requirement for quarterly reporting. The last time this was tried returns to shareholders decreased. My investments are an important part of my retirement. Thankyou. Dale L. Harber Price, Utah. Retired Geologist

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Dale Phillips — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dale Phillips Affiliation: Jun. 14, 2026 Why on earth would we change something that works ! This is a hard NO

Sent from my iPhone

Dale Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dale Williams Affiliation: Jun. 14, 2026 Quarterly reporting by companies is necessary for investors. We need that information. Don’t take that away.

From my device to yours...

Dallas Van Koll — Jun 14, 2026
Subject: "S7-2026-15" <S7-2026-15> From: Dallas Van Koll Affiliation: Jun. 14, 2026 "Please keep the quarterly reporting. The longer the time between statements and accountability" The longer the time between statements and accountability, the less likely there will be any repercussion for the guilty individual. Every fraudulent report takes money away from the people who truly earned it. We have enough criminals running our world right now.
Dallas A. Van Koll
Retired
South Texas

Dan Braum — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Dan Braum Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are very important to investors
Please keep them in place
Thank you

Dan Burton — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dan Burton Affiliation: Jun. 14, 2026 Quarterly report is just fine

Yahoo Mail: Search, Organize, Conquer

Dan Caesar — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dan Caesar Affiliation: Jun. 14, 2026 Daniel Caesar, small business owner retired. Absolutely stop this proposal! It is not fair to the smaller investors who have worked hard all our lives and use these investments to improve our retirement!

Dan Flannery — Jun 14, 2026
Subject: S7-2026-15 From: Dan Flannery Affiliation: Jun. 14, 2026 CEOS can't be trusted.

Dan Flannery

Dan Lewis — Jun 14, 2026
Subject: S7-2026-15 From: Dan Lewis Affiliation: Jun. 14, 2026 NO, I DO NOT want criminals in prison to be released before their time!
I DO NOT WANT white collar criminals released from prison early!
I want the people trying to release these criminals imprisoned!
FED UP with all the dirty Trump deals! Traitor Trump is overdue for prison! I want LIBERTY and JUSTICE for all, including dirty traitor Trump and his gang.

Dan Mawson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dan Mawson Affiliation: Jun. 14, 2026 Daniel Mawson. DOT Compliance Manager
Corporate reporting should remain a quarterly requirement. Extending the reporting time frame increases the risk of fraud going undetected. Provides opportunities for insider trading. Adversely impacts the ability of retirement planning and personal investing. Fillings should remain quarterly!

Dan Schmitz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dan Schmitz Affiliation: Jun. 14, 2026 Quarterly reporting seems to be working just fine. Ownership of public companies deserves transparency into investments. Keep things the way they are.

Sent from my smart phone, a platform that promotes typing errors.

Dana Servais — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dana Servais Affiliation: Jun. 14, 2026 It's my money, and I want my information on it quarterly, maybe even every other month.

Dana Servais

Dana Twight — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dana Twight Affiliation: Jun. 14, 2026 More reporting is better than less. Keeping the SEC schedule to match what companies do keeps everything in alignment. The phrase, “if it ain’t broke, don’t fix it”, comes to mind.
As a 40+ year financial services professional, not all old routines are bad. No disruption is needed here. The US is a leader in producing accurate and timely financial information. It’s how people trusted our markets for years. Delays in reporting could harm smaller investors, retirement investors, and even encourage insider trading. SEC numbers were produced without regard to fear or favor, to borrow a legal phrase. Dana Twight, holding a Series 66, past Series 7 holder for 20 years. Certified Financial Planner professional since 1994; Accredited Financial Counselor since 2022. I have a broad knowledge of banking, brokerage, financial planning and financial education where I have earned my expertise.

Danette Racey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Danette Racey Affiliation: Jun. 14, 2026 Danette Racey- Accountant- Maryland. I was a late bloomer to start saving for retirement. I need to see that balance the closer I get to retirement to ensure my money is still there and growing. It is important to see that information on a quarterly basis for me.

Sent from my iPhone

Dani Rose — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dani Rose Affiliation: Jun. 14, 2026 Quarterly reporting is Paramount to financial success in knowing where you are at all times. It’s something done by all major corporations, and something that every household should do at least on a quarterly basis please do not remove this valuable piece of data. Period Danielle Rose Shawnee, KS 66216.

Sent from my iPhone

Daniel Brown — Jun 14, 2026
Subject: S7-2026-15 From: Daniel Brown Affiliation: Jun. 14, 2026 Quarterly reporting requirements make it harder to hide issues and problems from the investors and public, why would you even consider giving publicly traded companies more cover for malfeasance and illegal activities? I think we need to strengthen these reporting requirements, not weaken them.

Dan Brown

Daniel Burke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Daniel Burke Affiliation: Jun. 14, 2026 There is zero reason to move away from quarterly reporting. I haven't read one article that rationalizes it, and makes a worthy case.

Daniel Burke
Ret. Huntington Ingalls, Northrop Grumman and Westinghouse

Sent from my iPhone

Daniel Cain — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Daniel Cain Affiliation: Jun. 14, 2026 Stay with quarterly reporting. History has shown us it is best.

Sent from my iPhone

Daniel Emrick — Jun 14, 2026
Subject: S7-2026-15 Comment From: Daniel Emrick Affiliation: Jun. 14, 2026 Keep quarterly reports and transparency!!

"Thinking is the great enemy of perfection." Joseph Conrad

Daniel Germain — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Daniel Germain Affiliation: Jun. 14, 2026 Terrible idea.

Sent from my mobile, please excuse brevity and typos.

Daniel M Summerford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Daniel M Summerford Affiliation: Jun. 14, 2026 There is no need to move away from quarterly reporting. Keep it honest, clean and timely. Don't give cover to those who would deceive others.
Daniel M Summerford
Kansas City, 64111

Daniel McCullough — Jun 14, 2026
Subject: S7-2026-15 From: Daniel McCullough Affiliation: Jun. 14, 2026 Do not change reporting requirements! If anything they should be more strict!

Daniel Shannon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Daniel Shannon Affiliation: Jun. 14, 2026 Keep reporting. Don't be hiding people's info from them! It's my information, not for you to hide

Yahoo Mail: Search, Organize, Conquer

Daniel Stoddard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Daniel Stoddard Affiliation: Jun. 14, 2026 Daniel Stoddard, Retired
Lake Toxaway, NC
Semi annual reports didn’t work well in the’50’s and’60’s. I don’t think this will work well now. As an investor, I want MORE REPORTS not less.

Daniel Stoddard

Danielle Catob — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Catob Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: As a single mother who started investing in the market in the last several years I think it loud be devastating to not have access to quarterly reports on publicly traded companies. I have no interest in investing blindly and I know others feel the same way.

Danny Grosnick — Jun 14, 2026
Subject: S7-2026-15 Comment From: Danny Grosnick Affiliation: Jun. 14, 2026 Keep the quarterly reports, if it was up to me it would be monthly reports. Dan Grosnick retired with investments. And I want to keep track of the companies.

Yahoo Mail: Search, Organize, Conquer

Danny Seiber — Jun 14, 2026
Subject: S7-2026-15 Comment From: Danny Seiber Affiliation: Jun. 14, 2026 I see you want the public, to fill up morgues with wall Street execs
Danny Seiber
Surgical Attendant

Danya Jablon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Danya Jablon Affiliation: Jun. 14, 2026 It hasn’t worked in the past so don’t let it happen again.

Sent from my iPhone

Darcelia Haney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Darcelia Haney Affiliation: Jun. 14, 2026 HELL NO

Yahoo Mail: Search, Organize, Conquer

Darcy Richardson — Jun 14, 2026
Subject: S7-2026-15 From: Darcy Richardson Affiliation: Jun. 14, 2026 The reports are needed.

Get Outlook for iOS

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darknezz91x — Jun 14, 2026
Subject: Comment on S7-2026-15 From: darknezz91x Affiliation: Jun. 14, 2026 Hi there,

Quickly writing to you about this issue:

Keep the reporting as it us at quarterly. Unless you are an insider, it will be much more difficult to make plans and moves without the knowledge.

Thank you,
-Jessica Adamski

Darlene — Jun 14, 2026
Subject: File No. S7-2026-15 From: Darlene I am writing to OPPOSE File Number S7-2026-15. This amendment will hurt investors as it will take longer for negative trends or fraud to be understood and identified. Please do not pass this amendment.

Darrell Chavez — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Darrell Chavez Affiliation: Jun. 14, 2026 My name is Darrell Chavez and I am a resident of New Mexico. My residency alone should tell you that I am highly experienced in the day to day atrocities that decisions like this that our brought up and even implemented by our governing bodies destroy destroy the lives of hard working citizens in many ways. I urge you to reconsider and put the people first, by permanently removing this proposal.

Darrell Tanno — Jun 14, 2026
Subject: S7-2026-15 From: Darrell Tanno Affiliation: Jun. 14, 2026 Quarterly reporting is essential to

monitor potential problems.

Sent from my iPhone

Darren Patrick — Jun 14, 2026
Subject: File No. S7-2026-15 From: Darren Patrick I am an active investor and nearing the last years of full time work. I rely on companies' quarterly results as part of a broader set of criteria when deciding to buy, hold or sell individual securities. Besides my own investing, I believe public companies, as significant contributors to most retirement and pension plans as well as endowments, should be held to an extremely high degree of transparency to the public. Further, with the price to earnings reaching such a high level, short term financial changes may be the only safety valve to guide savvy investors to shed companies making ridiculous business decisions.

Darryl Green — Jun 14, 2026
Subject: S7-2026-15 Comment From: Darryl Green Affiliation: Jun. 14, 2026 My name is Darryl Green, and I am an independent contractor and small business owner.

I support quarterly reporting because regular financial updates give everyday investors better visibility into how public companies are performing. Without quarterly reports, smaller investors may be left in the dark longer while insiders, institutions, and large investors still find ways to access better information.

Quarterly reporting helps keep companies accountable. It allows investors to spot problems earlier, compare performance over time, and make more informed decisions about where to put their money. While I understand that some companies may feel pressure to focus too much on short-term results, I believe the answer is not to reduce transparency. The answer is to improve how companies explain both short-term performance and long-term strategy.

As a retail investor, this matters to me because I do not have special access to management, analysts, or private briefings. Public filings are one of the few tools regular people have to evaluate companies fairly. Reducing the frequency of reporting would make the market less transparent and could put small investors at a greater disadvantage.

Sent from my iPhone

Dave — Jun 14, 2026
Subject: S7-2026-15 From: Dave Affiliation: Jun. 14, 2026 Keep quarterly reports. Mandated honesty is the only honesty we'll get from the rich.

Yahoo Mail: Search, Organize, Conquer

Dave Conlon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dave Conlon Affiliation: Jun. 14, 2026 0Quarterly reporting must be maintained. David Conlon Carrollton Virginia!m

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Dave Conlon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dave Conlon Affiliation: Jun. 14, 2026 Quarterly reporting must be maintained. David Conlon Carrollton Virginia!m

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Dave Conlon — Jun 14, 2026
Subject: S7-2026-15 From: Dave Conlon Affiliation: Jun. 14, 2026 David Conlon, Carrollton VA 23314. Yes!

Dave King — Jun 14, 2026
Subject: S7-2026-15 From: Dave King Affiliation: Jun. 14, 2026 If you haven't noticed corporations and CEO's of companies have only gotten greedier since the Enron scandal. Actually there should be a reasonable limit to Ceo's earnings. Instead of them making 10 to 60 billion a year they should be forced to reinvest in their own companies and their good hard working people. Give everyone in the company a better incentive to make the company more profitable. Earnings reports should be kept quarterly so a reasonable check can be made on improper earnings.

Dave Lundquist — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dave Lundquist Affiliation: Jun. 14, 2026 Keep the quarterly and preferred monthly reports so investors can make educated decisions.

Sent from my iPhone

DAVE MOSKAL — Jun 14, 2026
Subject: S7-2026-15 Comment From: DAVE MOSKAL Affiliation: Jun. 14, 2026 Transparency is the key to successful investing.

Dave Moskal

Dave Mulroy — Jun 14, 2026
Subject: S7-2026-15 From: Dave Mulroy Affiliation: Jun. 14, 2026 I am a farmer and small business owner. Integrity and honesty are the stronghold of my operations and what my customer basis relies on from me. Do NOT allow these other large corporations to shirk their duties to do the same for their patrons. They owe us truth and compliance.

Dave Peterson — Jun 14, 2026
Subject: S7-2026-15 From: Dave Peterson Affiliation: Jun. 14, 2026 Why would you reduce oversight in an area historically wrought with problems. Keep this reporting quarterly.

Dave Peterson
Investor
Citizen concerned about transparency and accountability in our systems

Sent from my iPhone

David & Barbara Mielke — Jun 14, 2026
Subject: S7-2026-15 From: David & Barbara Mielke Affiliation: Jun. 14, 2026 We lost $36K of Enron which you probably think is nothing, but it was one of the most irresponsible trades made at Morgan Stanley purchased 2 weeks before Enron declared bankruptcy and the stock market went to crap.
WE ARE NOT BILLIONAIRES WE ARE JUST TRYING TO RETIRE!!
Barbara Mielke, President
Leon Creek Trucking

Sent from Gmail Mobile

David Addison — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Addison Affiliation: Jun. 14, 2026 Going back to reporting e dry six months would be a license to steal our life savings.

Sent from my iPhone

David Baluta — Jun 14, 2026
Subject: S7-2026-15 Comment From: David Baluta Affiliation: Jun. 14, 2026 Absolutely no reason for changing from quarterly to semiannual, from the point of view of retailer investors!
There isn’t one reason to justify changing a system that works fine the way it is now.

Sent from my iPhone

David Benton — Jun 14, 2026
Subject: S7-2026-15 From: David Benton Affiliation: Jun. 14, 2026 David Benton, Retired, Lakewood, Washington Yes, keep as it is. The greed just gets worse and worse. It's causing a price explosion in all basic necessities

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david bombard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: david bombard Affiliation: Jun. 14, 2026 Don't do it! I worked hard for my savings and company accountability is crucial for American investors future! It didn't work before and it won't work again. NO! NO NO!!!

Sent from my Galaxy

David Campbell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Campbell Affiliation: Jun. 14, 2026 To whom it may concern,
Quarterly reporting is necessary for keeping executives and corporations accountable to the shareholders and people they serve. These regulations were put into place because executives from companies like Enron caused much damage to communities and retirement accounts of the people who thought their money was being used wisely when it was being siphoned off corruptly. Quarterly reporting helps those on the outside of the boardroom hold those on the inside to account for their actions. Don't change the regulation, because going back to twice yearly reporting will only encourage another Enron-type meltdown sooner than later, as executives feel free to gamble with investors' money.

I'm getting old enough to see retirement on the horizon and my retirement accounts are heavily invested in companies in which this regulation applies. I don't want my retirement to be damaged because some executive has a gambling problem with the money I and many other people have invested.

David Campbell
Educator
Kennewick, WA

Sent from my iPhone

David Croker — Jun 14, 2026
Subject: S7-2026-15 From: David Croker Affiliation: Jun. 14, 2026 There is no reason to stop Quarterly Earnings Reports - all companies, whether publicly traded or not measure their progress and performance quarterly and there may be unethical reasons why they are asking for semi- annual earnings reports

Sent from my iPhone

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david duncan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: david duncan Affiliation: Jun. 14, 2026 The idea of switching from quarterly to semiannual reporting by publicly traded companies is ridiculous. If one invests in a company's stock, one needs to have the most current financial information possible

concerning the company's financial performance and condition. Receiving financial reporting only once in six months leaves investors, even large ones, at a loss as to how to evaluate the pricing of shares in the company. It occurs to me that semiannual reporting will inevitably lead to huge swings in stock prices because investors will be at the mercy of rumors intended to drive the share prices up or down.

David Duncan
dduncan@bellsouth.net

David F Webb — Jun 14, 2026
Subject: S7-2026-15 From: David F Webb Affiliation: Jun. 14, 2026 Investors in these companies and the public in general need assurance Quarterly that these CEOs and the companies they run are being honest. Do not cut this safeguard half.

David Fero — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Fero Affiliation: Jun. 14, 2026 David Fero Fero. David1@gmail.com I am an investor. Let's not hide things from the public.

Sent from my iPhone

David Guthrie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Guthrie Affiliation: Jun. 14, 2026 My Name is David Guthrie, I'm a Principal Software Engineer, and a I regularly trade and invest in stocks. As an individual trader, the deck is already stacked against my by automated trading computers, insider information, etc. I need more timely information about businesses. We need more reporting and more enforcement. Traders and businesses already get away with breaking rules that are on the books. The old way didn't work well in the past, so it's crazy to think it will work now.

This doesn't help anyone but insiders.

David H . Roberson Retired assistant commissioner, Tennessee State Government — Jun 14, 2026
Subject: File No. S7-2026-15 From: David H . Roberson Quarterly reporting needs to be maintained as a service to the public and as a modest guarantee of desperately needed transparency. Reducing reporting requirements is an encouragement to corruption.

David Hannan — Jun 14, 2026
Subject: S7-2026-15 From: David Hannan Affiliation: Jun. 14, 2026 There's already a lack of enforcement regarding white collar crimes. Let's not make it even worse.

Sent from my iPhone

David Hautanen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Hautanen Affiliation: Jun. 14, 2026 David H MA/MD I have watched my portfolio increase and am within 5 years of retirement. Markets benefit from consistency. History tells us that quarterly reporting and common sense regulation benefit the markets. I do not any changes to reporting timing or regulations that could negatively impact the growth I need to retire.. Thank you.

David

David Jacobs — Jun 14, 2026
Subject: S7-2026-15 Comment From: David Jacobs Affiliation: Jun. 14, 2026 Quarterly reports should happen 4 times a year! How is an investor able to follow otherwise.

David Jacobs

Sent from my iPhone

David Jaffrey — Jun 14, 2026
Subject: S7-2026-15 From: David Jaffrey Affiliation: Jun. 14, 2026 This is outrageous and previous policy should be immediately restored.

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david johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 Please keep Quarterly reporting From: david johnson Affiliation: Jun. 14, 2026

David Lagerstrom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Lagerstrom Affiliation: Jun. 14, 2026 Quarterly, please. If it’s good enough for Warren Buffet, it’s good enough for me. More transparency, more information is more power…

Sent from my iPad

David Lasris — Jun 14, 2026
Subject: S7-2026-15 Comment From: David Lasris Affiliation: Jun. 14, 2026 Do not allow companies to stop reporting quarterly earnings

David Lasris

David Lindemann — Jun 14, 2026
Subject: From: David Lindemann Affiliation: Jun. 14, 2026 Quarterly reporting must stay in place to protector all investors!!

David Lundquist — Jun 14, 2026
Subject: S7-2026-15 Comment From: David Lundquist Affiliation: Jun. 14, 2026 Why would the SEC make it hard for regular traders? This sounds like an obfuscation of major information to muddy the waters for Major companies.

Regards,

David Lundquist

TAO vs. DAO

TAO can accommodate audio and data on the same disc, but turns the laser that records the information on and off between tracks. This might cause problems when creating a master CD intended for duplication.

The DAO process burns audio in one continuous block from start to finish, which is the preferred format for commercial duplicators.

David McGlasson — Jun 14, 2026
Subject: S7-2026-15 Comment From: David McGlasson Affiliation: Jun. 14, 2026 --Quarterly reporting brings accountability for investors. Public companies have been providing it for 70 years or more without undue burden. The benefits of semi-annual reporting are very small, given today's electronic accounting systems where production of a detailed financial report is a keystroke away. The harm to investors is substantial. Please leave the system alone, and leave quarterly reporting in place.

David McGlasson
Hayden, ID

David Meyer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Meyer Affiliation: Jun. 14, 2026 I believer our current status should remain in tact. A change would cause great harm to the economy. Thank you
Concetta Lombardi
7106 leeward at
Carlsbad California 92011

Sent from my iPhone

David Morganstein — Jun 14, 2026
Subject: S7-2026-15 From: David Morganstein Affiliation: Jun. 14, 2026 Quarterly reporting was established after the Enron scandal. It improves accountability to the shareholder and the public. We need to see the books!

David

David Paton Medical Provider — Jun 14, 2026
Subject: File No. S7-2026-15 From: David Paton I see significant potential for harm to individual investors if the SEC lowers the standards for Corporate reporting to semiannually. Other than obfuscation of the real truth of the companies economic conditions for the benefit of the corporation and its leaders to the detriment of ignorant investors , there is absolutely no reason why quarterly reports carry's such an economic burden that they should be lifted. The business community and the CEO's of the industry have created enough economic damage for the citizens of the country through negligence and carelessness that due diligence on the part of society seems extremely necessary. Please don't loosen the requirements for reporting on the part of corporations. David Paton

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David Paul — Jun 14, 2026
Subject: S7-2026-15 Comment From: David Paul Affiliation: Jun. 14, 2026 I rely on quarterly estimates and updates for my stock portfolio, and to keep track of what the Board of Directors and the CEO are doing.
This keeps information flowing, and more transparency on Wall Street.

Thank you
Sent from my iPhone

David Rhoades — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Rhoades Affiliation: Jun. 14, 2026 Leave it alone . Quarterly reporting works!

David Ruiz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Ruiz Affiliation: Jun. 14, 2026 David A Ruiz, Code Compliance Officer #119, Bakersfield Ca. I have been a dedicated public servant for almost 20 years. Before I came to work for County Government I worked in the private sector. I have worked thru good times and bad. Oil booms and recessions. I have worked hard to support myself and my family. When times were lean I took multiple jobs, I invested in a retirement account so that I could continue to provide in my retirement. I didn't just count on social security to see me thru. But now… Now…that I am rapidly reaching retirement age you are trying to pull all my hard work right out from under me. If you take away the quarterly reporting , you take away my ability to move with the market and protect my investments. I am too old to recover from the devastating loss you are attempting to pass. The Job of the SCE is to assure compliance with the law and transparency in the

markets. Passing this bill will only benefit the corporations, not the public. The public who YOU are supposed to be protecting.

Sent from my iPhone

David Schwarz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Schwarz Affiliation: Jun. 14, 2026 Enterprises need oversight on a frequent basis for many reasons. Visibility of operations, profits, volumes, etc. are needed in order to inform stockholders and potential investors. Please keep this in quarterly instead of semi annual reporting..

Sent from my iPhone

David Shafter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Shafter Affiliation: Jun. 14, 2026 Quarterly reporting should be maintained. As a stockholder I need this transparency.

David Shafter

David Taylor — Jun 14, 2026
Subject: S7-2026-15 From: David Taylor Affiliation: Jun. 14, 2026 Marian Taylor Enron did devesting loss to so many people. I am so tired of crooked people getting by and off with the small prison sentences. Most seem go back and try doing it again.

Yahoo Mail: Search, Organize, Conquer

David Vought — Jun 14, 2026
Subject: Comment on S7-2026-15 From: David Vought Affiliation: Jun. 14, 2026 I want quarterly reporting to continue. Investors should have access to performance on a quarterly basis. Changing reporting requirements is not good for the market or the economy.

DAVID WARNER — Jun 14, 2026
Subject: Comment on S7-2026-15 From: DAVID WARNER Affiliation: Jun. 14, 2026 No rule change! Stay with Quarterly reporting and keeping the the company honest, the CEO's responsible and the investors informed.
David A. Warner
813 S. Redwood Dr.
Visalia, CA 93277

Sent from my iPhone

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dawn ann Gallagher — Jun 14, 2026
Subject: S7-2026-15 Comment From: dawn ann Gallagher Affiliation: Jun. 14, 2026 How dare you consider letting big corporations hide their lies regarding accounting for six months and screw retail investors while insiders sell off their stock leaving retail investors holding the bag to their failures. Another sexual predator Get. Rich quick scheme by a CRIMINAL PRESIDENT who is a TAX CHEAT & RaPIST.
No to the SEC lining up behind crooked corporations hiding financial issues for 6 months.
ENRON blew up Texas and many portfolios.
Shortsighted!!!

Sent from my iPhone

Dawn Barney — Jun 14, 2026
Subject: S7-2026-15 From: Dawn Barney Affiliation: Jun. 14, 2026 KEEP IT FOUR TIMES A YEAR. DON'T LET THEM OFF. kEEP THEM ACCOUNTABLE.

Dawn Grates — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dawn Grates Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!
Workers, investors, and future retirees need to be able to track all our investments and during QUARTERLY meetings with our financial advisor make any appropriate changes we deem necessary. We don't want the SEC to only be required to report semiannually; we need quarterly transparency from the SEC too.

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dawn hass — Jun 14, 2026
Subject: S7-2026-15 Comment From: dawn hass Affiliation: Jun. 14, 2026 This is ridiculous, the rich getting richer and keeping the rest of us almost at poverty level. They should pay higher wages or more taxes with no tax breaks if they can’t increase salaries by 10%. If they increase wages, then they should only pay 5% taxes. Not other tax breaks.

Dawn Lamphere — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dawn Lamphere Affiliation: Jun. 14, 2026 Hello SEC, my name is Dawn.
I am writing today to ask you to keep Quarterly reports mandatory for all publicly traded companies to allow investors to track earnings and losses in a timely manner and eliminate the potential path to company owners and insiders having advanced knowledge of trades or purchases before investors and keep investors on par with insiders.

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dawn Lingenfelter — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: dawn Lingenfelter Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

It would lead it to more fraud, being ripped off, loosing everything you work for. Bad enough mid class and under are struggling by the worse . Just so the low life riches take and don't care who they hurt.

Dawn Mantei — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dawn Mantei Affiliation: Jun. 14, 2026 The quarterly reports should stay. It’s our money and we have a right to know how and where it’s being spent.

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dbyerly — Jun 14, 2026
Subject: Comment on S7-2026-15 From: dbyerly Affiliation: Jun. 14, 2026 Don Byerly, retired Phoenix as a retiree I’m in a position to have to protect what little I have. Financial decisions must be made in a timely manner.

Dean McDaniel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dean McDaniel Affiliation: Jun. 14, 2026 Leave it alone. It works well as is.

Sent from my iPhone

Dean NICHOLS — Jun 14, 2026
Subject: S7-2026-15 From: Dean NICHOLS Affiliation: Jun. 14, 2026 The public needs protection from fraudulent reporting, so they can make informed investment decisions.

Dean Nichols
Retired CPA

Deana Caldwell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deana Caldwell Affiliation: Jun. 14, 2026 Please don’t do this. I am close to retirement and cannot see lower returns.
Deana Caldwell, Psy.S NCSP
Psychologist
Richmond KY

Deanna Baxam — Jun 14, 2026
Subject: S7-2026-15 From: Deanna Baxam Affiliation: Jun. 14, 2026 Quarterly reporting is a valuable tool that provides accountability and protects retirees, teachers, firefighters and many

individuals who depend on verifiable stock performance of trades companies to fund their retirements. Reducing the controls opens the door to fraud and a much riskier outlook for people who are self funding their later years.

Please save quarterly reporting and keep those reports certified!

Deanna Baxam

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deanna jones — Jun 14, 2026
Subject: Comment on S7-2026-15 From: deanna jones Affiliation: Jun. 14, 2026 Deanna jones
Hilton Grand Vacation Club
Senior Sales Executive, Presidential Circle
Orlando, FL
Djones9294z@gmail.com

Corporate greed has already taken over public companies just like our government, as the SEC is already is greatly aware of. This corruption is growing stronger every day and benefits the top leadership at the expense of their employees. We must have accurate information for our retirement accounts, stocks, investments etc so that these CEO's, VP's etc cannot hide more information to the public than already is happening.

DEB ABEL — Jun 14, 2026
Subject: S7-2026-15 From: DEB ABEL Affiliation: Jun. 14, 2026 Do not water down what is already in place. If nothing else, you can always make it more strict and transparent. Fraud and corruption will always try to find a way. Never let up…. These are criminals who need to be dealt with severely

Debbie Abel

Deb Ingles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deb Ingles Affiliation: Jun. 14, 2026 Deborah Barnes-Albany NY Retired teacher/ I wish to implore you to keep the transparency that quarterly reports provide. I see no real benefit to what is being proposed and many reasons not to change what is now working. I have saved carefully and informed all my working life to insure a comfortable retirement and am concerned that this change to semi- annual reporting would affect my investments negatively and cause uncertainty in my financial situation. I think this is of concern to Senior Citizens, adding to the concern of possible cuts to Social Security. I worked hard to have a decent standard of living in my later years and absolutely disagree with any policy that would jeopardize my future!!!!

Deb Tunning — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deb Tunning Affiliation: Jun. 14, 2026 I believe quarterly reports should be required for all publicly traded compnies. It is one of the the tools that allows everyday consumers to be informed when they decide to invest their money. Transparency is a key factor in keeping the public and investors informed of how the company is doing financially. Without

transparency, companies could potentially hide losses from investors to the point that small investments are wiped out entirely. There was a valid reason for the SEC to require quarterly reporting when it was instituted. It would not be prudent to return to past inefficiencies that created issues. Please review this decision carefully. Sincerely,
Debora Tunning
Accountant, West Virginia

Debara Whitmore — Jun 14, 2026
Subject: File No. S7-2026-15 From: Debara Whitmore They need to be held accountable for defrauding the public! Debara Whitmore Washington state

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Debbie Baker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debbie Baker Affiliation: Jun. 14, 2026 Debra Baker, Accounting Clerk, Dayton Ohio. Please , I want to retire soon. If doing this will lose me 1/2 of my life savings I will never be able to do that.

Debbie Cash — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debbie Cash Affiliation: Jun. 14, 2026 I want quarterly reports!! I need to be able to keep an eye on my investments.

Sent from my iPhone

Debbie Hattrup — Jun 14, 2026
Subject: S7-2026-15 From: Debbie Hattrup Affiliation: Jun. 14, 2026 Keep them honest there is enough corruption already.

Debbie Kane — Jun 14, 2026
Subject: S7-2026-15 From: Debbie Kane Affiliation: Jun. 14, 2026 Need to have quarterly reporting and maintain current signature requirements for all SEC filings.

Sent from my iPhone

Debbie Lambros — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debbie Lambros Affiliation: Jun. 14, 2026 Debbie Lambros, Reminderville, Ohio. I am old and om Social Security. I can't afford to ,one my savings. Do not reduce reporting.

Debbie McGlothlin — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Debbie McGlothlin Affiliation: Jun. 14, 2026 Allowing reporting only twice per year is a slap in the face to hard working Americans. I depend on frequent and accurate data to make decisions about how and where I invest my money. I've been working since I had a paper route when I was 8 and saving for retirement my entire adult life. Don't let greedy corporate interests influence your decision on this important matter.

Debbie McLellan — Jun 14, 2026
Subject: S7-2026-15 From: Debbie McLellan Affiliation: Jun. 14, 2026 Protect us from corruption and greed from the corporations and elites. Don't change the rules. That is your job.

Debbie Perkins — Jun 14, 2026
Subject: S7-2026-15 Comment From: Debbie Perkins Affiliation: Jun. 14, 2026 Deborah Perkins-Kalama
I want open and transparency in all financial matters. These are our funds, not the corporations

Sent from my iPhone

Debbie Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debbie Smith Affiliation: Jun. 14, 2026 Debbie Smith. Investor. Greensboro NC. Quarterly reports keep investors up to date on their funds and keep companies current on their reporting. Longer periods of time between reporting could allow companies to be less transparent in transactions. Investors need frequent reporting to monitor their investments to allow any questions or changes .

Debbie Terry — Jun 14, 2026
Subject: S7-2026-15 From: Debbie Terry Affiliation: Jun. 14, 2026 We need more accountability not less. CEO's in big companies are notoriously greedy. Keep the need for reporting and signatures as it is.
Debbie

Riding: "The art of keeping a horse between you and the ground."

Sent from my iPhone

Deborah Beach — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Beach Affiliation: Jun. 14, 2026 Deborah Beach (retired), Elizabethtown, KY.

As a retired citizen I keep a close eye on my investments and the quarterly earnings reports and even company plans. In order to make timely decisions concerning investments I do not want annual or semiannual reporting . At a minimum quarterly reports and even better monthly.

Thank you,
Deborah Beach

Deborah Bersey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Bersey Affiliation: Jun. 14, 2026 I am in favor of quarterly reports. There is no reason for moving to six month reports.

DEBORAH BORESON — Jun 14, 2026
Subject: Comment on S7-2026-15 From: DEBORAH BORESON Affiliation: Jun. 14, 2026 It is very imperative that you keep mandatory reporting as it currently is done. Many people are struggling in the climate of today's economy and losing any of their savings would be devastating for them.

Sent from my iPhone

DEBORAH BORICHEVSKY — Jun 14, 2026
Subject: Comment on S7-2026-15 From: DEBORAH BORICHEVSKY Affiliation: Jun. 14, 2026 Deborah Borichevsky, production clerk, Pittsburgh,Pa. I am getting ready to retire this year. And with the cost of everything going up - I need to keep my money making money! The wealthy have enough advantages -they do not need this too!

Sent from my iPhone

Deborah Boryenace — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Boryenace Affiliation: Jun. 14, 2026 As a person whose career was working for Corporate Controllers in Finance and Accounting Departments, I understand the frustration and expense of keeping up with the constant work demands of the always looming and unforgiving deadlines of the extremely detailed and labor intensive quarterly report. As the Administrative Assistant to the Controller, I was only the person who typed these monsters, and that alone was a hair raising experience. Much worse though, was the human toll on my esteemed coworkers and the department executives. Outsiders would not believe the insanity of putting these things together. The pressure of getting the numbers right is overwhelming and everchanging. It takes months to produce these reports and then the next one is due. In Corporate America it is not an option to file late, it simply is unacceptable. This creates horrendous pressure that other corporate employees do not experience. The employees in Finance and Accounting Departments around this country work endless hours for salary pay, no overtime. It is thankless work. To make these filings semi-annually would improve their lives immensely and provide substantial savings to the companies. I realize investors wouldn't like it but the decreased burden on companies of fewer filings means less paperwork, lower compliance costs and less pressure to obsess over short term numbers every three months. Thank you for your consideration in this matter.

Sent from my iPhone

Deborah Boryenace — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Boryenace Affiliation: Jun. 14, 2026 As a person whose career was working for Public Company Corporate Controllers in Finance and Accounting Departments, I understand the frustration of keeping up with the constant work demands of the always looming and unforgiving deadlines of the extremely detailed and labor intensive quarterly report. As the Administrative Assistant to the Controller, I was only the person who typed these monsters, and that alone was a hair raising experience. Even worse though, I saw these deadlines deplete the energy and the moral of my esteemed coworkers. Finance and Accounting Departments are notorious for keeping skeleton crews to keep company employee expenses down. Outsiders would not believe the insanity of putting these things together. The pressure of getting the numbers right is overwhelming and everchanging. It takes months to make these reports and then the next one is due. In corporate America it is not an option to file late, it simply is unacceptable. The employees in Finance and Accounting Departments around this country work endless hours for salary pay, no overtime. It is thankless work. To make these filings semi-annually would improve their lives immensely and provide substantial savings to the companies. I realize investors wouldn't like it but the decreased burden on companies of fewer filings means less paperwork, lower compliance costs and less pressure to obsess over short term numbers every three months. Thank you for your consideration in this matter.

Sent from my iPhone

Deborah Coyle — Jun 14, 2026
Subject: S7-2026-15 From: Deborah Coyle Affiliation: Jun. 14, 2026 More transparency- not less! We already have enough shenanigans going on with the markets!

Sent from my iPhone

Deborah DeStefano — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah DeStefano Affiliation: Jun. 14, 2026 Please stick with requiring quarterly reports from companies. Average investors like myself rely on transparency. Thank you.

Sent from my iPhone

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deborah downes — Jun 14, 2026
Subject: S7-2026-15 Comment From: deborah downes Affiliation: Jun. 14, 2026 With all the scheduled cuts to Social Security and Medicaid, it is now even more important to make these reports quarterly. The average working is struggling to navigate planning for retirement-we require all the information as frequently and timely as possible a nd be able to make changes if necessary in a timely manner. Those with inside information are already at an advantage-they don't need more.

Sent from my iPhone

Deborah e. Hecht — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah e. Hecht Affiliation: Jun. 14, 2026 Don't be lazy, & keep everyone informed quarterly!

Deborah e Hecht, g.g.
702 524-3883

Deborah Falco — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Falco Affiliation: Jun. 14, 2026 We should not go back to a time in history that didn’t work then and definitely won’t work now. Please be progressive not regressive.

Deborah Fortin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Fortin Affiliation: Jun. 14, 2026 Deborah Fortin teacher/customer service agent.
I have a right to know how my money is doing even more than a corporation as this is my retirement. It will be my way to survive when I'm too old to work. The quarterly earning statement keeps them more honest knowing they will be held accountable.

Deborah Gay — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Gay Affiliation: Jun. 14, 2026 Deborah L. Gay is expressing my opinion that going backwards OSS not the way forward. Don’t undo years of positive progress to benefit the few.

Sent from my iPhone

Deborah Henson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Henson Affiliation: Jun. 14, 2026 Please continue to publish quarterly reports. It's essential for us to stay up to date on our retirement, income and future!

Thank you for your kind attention,

Deborah Henson
deborah@debiron.com

Deborah Herrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Herrick Affiliation: Jun. 14, 2026 It matters

because we are retired. We need every penny to live out the rest of our lives. We are not wealthy and I'm sick of trump making costs higher.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Deborah Johnston — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Johnston Affiliation: Jun. 14, 2026 My name is Deborah Johnston and I am a retired widow in Barnesville, Georgia. I am very dependent on the earnings on my investments to support myself after retiring and the death of my husband. Full disclosure in the securities markets are essential to the integrity of the companies being regulated by the SEC. Reducing their reporting requirement from quarterly to semiannually would be a move in the wrong direction. I strongly encourage the SEC to continue the requirement of quarterly reporting to safeguard investors. Thank you.

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deborah kerr — Jun 14, 2026
Subject: S7-2026-15 From: deborah kerr Affiliation: Jun. 14, 2026 Quarterly keeps everyone HONEST.
If not off you go …

DEBORAH MANZI — Jun 14, 2026
Subject: S7-2026-15 Comment From: DEBORAH MANZI Affiliation: Jun. 14, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. It allows me to track my investments and make any needed changes.
Insiders should not be the only ones with access to the valuable and timely information that is contained in these reports.

Sent from my iPhone

Deborah Moore — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Moore Affiliation: Jun. 14, 2026 Please leave reporting at quarter ly. We do not need a repeat of history

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Deborah Pool — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Pool Affiliation: Jun. 14, 2026 It is harmful to investors to reduce quarterly filings to twice a year.

Sincerely,
Deborah Pool

Sent from my iPhone

Deborah Shawver — Jun 14, 2026
Subject: S7-2026-15 From: Deborah Shawver Affiliation: Jun. 14, 2026 I'm a middle class retiree and I can't weather any form of corruption messing with my savings. It's happened before and our moral environment at the top is in the sewer. More oversight! Nothing less. Do your job!!

Sent from my iPhone

Deborah Sitarski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Sitarski Affiliation: Jun. 14, 2026 I am opposed to relaxing ANY reporting criteria for corporations.

The mandate of the SEC is to protect and oversee. How can this be effectively done only twice a year?

As a stockholder, taxpayer, and stakeholder I rely on relevant, time,y and accessible statistics.

remember the ENRON FIASCO? Let's recognize that politicians, crypto folks and secret foreign funding is not made up of angels. Their goal is PROFIT. I am an elderly widow- I rely on the SEC to provide oversight and guidance. Please do not cut quarterly reporting by 50%. This would not be appreciated by taxpayers or small investors !!

Cordially,
Deb S.
Resident of a Indiana and a lifelong voter and taxpayer.

quote from his banned book, NIGHT: "I swore never to be silent whenever and wherever human beings endure suffering and humiliation. We must always take sides. Neutrality helps the oppressor, never the victim. Silence encourages the tormentor, never the tormented."—Elie Wiesel, Holocaust Survivor and Nobel Laureate

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Deborah Stafford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Stafford Affiliation: Jun. 14, 2026 Keep Quarterly reporting to maintain the integrity of statements and decrease the likelihood of errors and omissions in reporting

Deborah Stafford
Joe Funk Construction
972-740-2259

Deborah Straubinger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah Straubinger Affiliation: Jun. 14, 2026 This is not the way to go when mistrust of our government is at an all time high. I am retired & this would ruin me. Bad idea for America. I would not trust anyone in our government to make a decision that's best for all Americans, they are all crooks & will steal it all.

Deborah Straubinger
73 years old Palm Coast, Fl
Retired after 50 years of working
Former Marketing Director for Webster University

Regards,

Deborah Straubinger

Deborah Tinsman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Deborah Tinsman Affiliation: Jun. 14, 2026 Do what is best for the majority of the people.

Sent from my iPhone

Deborah Young MD — Jun 14, 2026
Subject: S7-2026-15 From: Deborah Young MD Affiliation: Jun. 14, 2026 Urge you to continue quarterly reporting with mandatory CEO signing. In this time of ever larger corporations and consolidation in industries, I firmly believe we should not gut the controls already in place.

Deborah Young MD
Encinitas CA

Deborah.nicholas@sbcglobal.net — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deborah.nicholas@sbcglobal.net Affiliation: Jun. 14, 2026 Keep quarterly reports! They are essential for transparency & overall market growth.

Sent from my iPhone

Debbie Nicholas
Incline Village, NV

Debra Adams — Jun 14, 2026
Subject: S7-2026-15 From: Debra Adams Affiliation: Jun. 14, 2026 As a retired CPA, I vehemently oppose reducing reporting from quarterly to semiannually. Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with significant fines and federal prison on the line for signing a lie. This results in half the jail risk for shady CEOs and double the risk for our savings. This proposal is just another way to shelter the multimillionaires and billionaires from accountability.

Debra Adams
Retired CPA
Candler, NC

Debra Bridwell — Jun 14, 2026
Subject: S7-2026-15 From: Debra Bridwell Affiliation: Jun. 14, 2026 They must be held fully accountable. It would be terribly wrong to change the original ruling. They caused a large number of people terrible financial harm. They were responsible for destroying the Arthur Anderson accounting firm. Please do not change the ruling no one should have to encounter this type of illegal handling of finances again. My name is Debra Bridwell, Senior Technical Project Manager, Chicago Il.

Debra Fox-Newman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debra Fox-Newman Affiliation: Jun. 14, 2026 Debra Fox-Newman,
retired in NY.
SEC, why would you choose less transparency again?
It didn't work before in the 1950's. People suffered great losses. What makes you think these people would have our best interest in mind? Do not change the current quarterly reporting. Keep them and yourself honest.

Debra Housel — Jun 14, 2026
Subject: S7-2026-15 From: Debra Housel Affiliation: Jun. 14, 2026 As one of those working families, we worked years and our employers investment plan invested heavily in Enron. It has taken years to recover. Keep them in jail! We needed our retirement funds and now we are working past retirement, thanks to their greed. Thank you, Debra and Randy Housel

Sent from my Verizon, Samsung Galaxy smartphone
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debra koenig — Jun 14, 2026
Subject: S7-2026-15 Comment From: debra koenig Affiliation: Jun. 14, 2026 There is a reason for

quarterly reports. Enron is a big one. Protect the general public. Corporations, CEO's, Wall Street already have the advantage, don't give them more

Sent from my iPhone

Debra Lethlean — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Debra Lethlean Affiliation: Jun. 14, 2026 My name is Debra Lethlean, retiree who worked from 1964 to retirement and my investments are critical to my budget. Please do not allow quarterly reporting. History has shown this to be unwise and laws should be made to protect Everyday people - not withhold financials to give corporations an advantage, especially at a time when seniors could be facing SS cuts. Thank you for your consideration.

Sent from my iPhone

Debra Wallace — Jun 14, 2026
Subject: S7-2026-15 From: Debra Wallace Affiliation: Jun. 14, 2026 Quarterly reporting is what the investing public uses to make investing decisions. Six months is too long between investing reports and quarterly reports should be maintained.

Sent from my iPhone

Dee Gmail — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dee Gmail Affiliation: Jun. 14, 2026 I follow my investments and want quarterly reports to continue. I believe it's my right to know what is happening with my money and the companies that I have invested in. Do not take us back to a time that kept people in the dark about their own finances.
Thank you,
Dianne Jones
New Smyrna Beach, FL 32168

Dee King — Jun 14, 2026
Subject: S7-2026-15 From: Dee King Affiliation: Jun. 14, 2026 Remember the lessons learned with Enron.'

LargePrefPlaceholder-XKUz1MEJBwkOM

Dee Meyer — Jun 14, 2026
Subject: S7-2026-15 From: Dee Meyer Affiliation: Jun. 14, 2026 Hello. My name is Denise Meyer and I live in Illinois. I am urging you to NOT remove the Quarterly reporting that is currently required

for public companies. The only reason that this requirement would be removed would be to facilitate corrupt dealings, and Lord knows we have too much of that going on these days! Please - DO THE RIGHT THING AND KEEP THE QUARTERLY REPORTING PROCESS IN PLACE!!!!!

DM

Dee Rains — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dee Rains Affiliation: Jun. 14, 2026 My name is Danielle Rains, and I'm an accountant. It is critical that companies be required to make at least quarterly reports regarding financial standing for the protection of the public. Given the increase in technology available to manage these types of records and the level of importance this information has for the public, quarterly reporting is not an unfair burden to businesses. The stability of the markets and people's faith in contributing to well managed retirement funds requires clarity about what is happening within publicly traded businesses. This information cannot be not a private matter for only those in particularly privileged circles. If we expect people to privately monitor and invest for their own retirements, then we must ensure the information is available for both them and their representatives to properly do so.

DEE-ANN BURDETTE — Jun 14, 2026
Subject: S7-2026-15 From: DEE-ANN BURDETTE Affiliation: Jun. 14, 2026 Quarterly reports are necessary to protect the interests of the individual investors. If investors aren't regularly informed about how their funds are doing, the potential for fraud increases dramatically. Protect the individual investors!
Sincerely,
Dee-Ann Burdette

Deeann DeConink — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Deeann DeConink Affiliation: Jun. 14, 2026 Keep reporting it quarterly. I need to know this often to plan and budget my fixed income. I am a retired teacher, living in Missouri. Stop messing with our retirement, we earned it.

Deirdre Cerkanowicz — Jun 14, 2026
Subject: S7-2026-15 From: Deirdre Cerkanowicz Affiliation: Jun. 14, 2026 It is vital that we continue to hold financial institutions in corporations, responsible for the truth of their figures. Reducing the reporting will allow for dishonesty or accidental errors in reporting we do not need another Enron. Our economy is too fragile and we have too much debt in bailing irresponsible, corporations.

Sent from my iPhone

Della Albury — Jun 14, 2026
Subject: S7-2026-15 Comment From: Della Albury Affiliation: Jun. 14, 2026 This needs to stay

quarterly so we know what happening with our investments!

Sent from my iPhone

Demane Martin — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Demane Martin Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please don't change the rules to SEC it's one of the best things that Capitalism

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Dena and Michael Constantine — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dena and Michael Constantine Affiliation: Jun. 14, 2026 My name is Dena Constantine and I live north of Seattle in Washington state. I am currently retired due to medical issues.

I believe that less transparency goes hand-in-hand with lower returns and lower valuations if the public is only informed bi-annually regarding the performance of the investment vehicles that we trustingly deposit our hard earned money in. For an ordinary investor, a return to this type of reporting could mean losing a third, or even half, of their life savings. Quarterly reporting allows people to assess their financial decisions and make adjustments where necessary. The majority of Americans are not billionaires, we don’t have the luxury of losing our hard earned retirement funds because we have not been informed of performance issues in a timely manner.
The only reason I can see for change like this to be made is for the rich to get richer and the poor to get poorer.

Thank you for your time and consideration.

Sent from my iPhone

Denise Burke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Denise Burke Affiliation: Jun. 14, 2026 Quarterly reporting is absolutely necessary for most companies primarily due to trust issues. Between a company's leadership and a revolving door of senior managers and directors, quarterly reports are more likely to hold most companies accountable to their business plan in a timely manner. Please continue with quarterly reports.
Denise Burke, investor, shareholder, Hoquiam, WA

Sent from my iPhone

Denise DiSera — Jun 14, 2026
Subject: S7-2026-15 Comment From: Denise DiSera Affiliation: Jun. 14, 2026 To the SEC:

We need 10-Qs more than ever with all the fraud and manipulation in the markets. There is no valid reason to not have this reporting except for manipulation of the market. As a former RIA, I relied on

these reports when picking stocks for my clients investments.

Denise DiSera
DiSera Financial Planning
810 Diamond K Lane
Joliet, IL 60433
312-269-0610 - Cell

Denise Doran — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Denise Doran Affiliation: Jun. 14, 2026 We need more disclosure not less to apply to financial reporting. Going back to 1955 will only hide it . There's no benefit listed or proven
Denise Doran
Goodyear, AZ

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Denise Forrester — Jun 14, 2026
Subject: S7-2026-15 From: Denise Forrester Affiliation: Jun. 14, 2026 Human nature would indicate that this is a horrible idea.

Denise Gamble — Jun 14, 2026
Subject: S7-2026-15 From: Denise Gamble Affiliation: Jun. 14, 2026 From Denise Gamble, Social Services Paralegal Specialist, Mount Laurel, NJ. Reducing oversight & penalties for the people robbing our country blind is insane, borderline criminal, & quite likely evil as well. KEEP QUARTERLY REPORTING!!!

Denise McDonald — Jun 14, 2026
Subject: S7-2026-15 From: Denise McDonald Affiliation: Jun. 14, 2026 Denise McDonald, retired, Missouri. They need watch dog reporting or we will lose substantial investment income. More room to cheat the numbers. If I'm going to invest in a company I need them to report their gains and losses honestly and often so I can make informed decisions as to where I want my investments!

Denise Metcalfe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Denise Metcalfe Affiliation: Jun. 14, 2026 The problem with this is by the time you find out something is wrong-it’s too late! Trump just wants to continue to pump

and dump to help enrich ch his buddies while screwing the rest of us! DON’T DO IT!

Denise Sheldon Schrader — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Denise Sheldon Schrader Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
It will no longer be a free and open market if public companies are hiding information. Please don't let this happen.

Denise Speicher — Jun 14, 2026
Subject: S7-2026-15 From: Denise Speicher Affiliation: Jun. 14, 2026 CEO's care only about profits. They cannot be trusted. They must be monitored. Protect the American public. Look at Enron, look at the fossil fuel industry. Government needs to be a counterbalance.
Denise Speicher, Syracuse, NY

Denise Sumerix — Jun 14, 2026
Subject: S7-2026-15 Comment From: Denise Sumerix Affiliation: Jun. 14, 2026 I’m asking you, on behalf of myself and all you are charged with protecting, to please reconsider changing the reporting period from quarterly to semiannual. The extended period puts timely transparency and monitoring at greater risk. The additional efforts to audit quarterly are well worth the taxpayer’s dollars and would in fact decrease the average taxpayer’s expenses if the burden was shifted to those who are benefiting directly from the exchanges.
Sincerely,
Denise Sumerix, Retired Public school Educator in Florida

Denise Thompson — Jun 14, 2026
Subject: S7-2026-15 From: Denise Thompson Affiliation: Jun. 14, 2026 Dear SEC,
Keep quartly reporting. Its part of the cost of being a publicly traded corporation. If they dont want to do it, then stay private!! Protect my investments from fraud.

Denise Thompson,
Lakewood Wa,
Educator who wants to retire someday.

Dennis Berry — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dennis Berry Affiliation: Jun. 14, 2026 Dennis Berry. - Retired
How is this a good idea? Is someone trying to embezzle more money?
Bad idea…

Have an awesome day😀

Dennis E — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dennis E Affiliation: Jun. 14, 2026 Don't stop quarterly reporting. Should e increased to reduce any cooking of the books.

Dennis Hasenwinkel — Jun 14, 2026
Subject: S7-2026-15 From: Dennis Hasenwinkel Affiliation: Jun. 14, 2026 Too many leaders of questionable moral ethics-- protect common good.

Yahoo Mail: Search, Organize, Conquer

Dennis Henderson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dennis Henderson Affiliation: Jun. 14, 2026 Make monthly reports mandatory

Cheers,
Denny

Dennis Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dennis Johnson Affiliation: Jun. 14, 2026 If they did it before and it failed, and they try it again, then they are a bunch of **** fools!

Sent from my Phone

Dennis Wiener — Jun 14, 2026
Subject: S7-2026-15 From: Dennis Wiener Affiliation: Jun. 14, 2026 It’s a good thing to have current factual information on the investments I hold in my accounts.

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dennis.triplett — Jun 14, 2026
Subject: S7-2026-15 From: dennis.triplett Affiliation: Jun. 14, 2026 Keep the financial verification by the CEO it is now at 4 times each year.

Thank you,

Dennis Triplett
7275 Eastern Ave
Germantown, TN

Sent from my Galaxy

Derek Schuld — Jun 14, 2026
Subject: S7-2026-15 Comment From: Derek Schuld Affiliation: Jun. 14, 2026 Derek Schuld, paralegal: Companies and markets need more transparency overall, not less. This is a terrible idea which will cause more volatility and increase the likelihood of fraud and lost fortunes.

Sent from my iPhone

Derrick Rainbow — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Derrick Rainbow Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This will bring harm to everyone especially new investors wanting to better their lives and leave a legacy if generational weather for their grandchildren. For so many men and women wanting to build something that can out live themselves for theeir children's grandchildren would be not only abborebt but cruel . Please make a decision that helps all Americans and not just the corporations and wealthy. Make a decision that will keep Americans thriving.

Desiree Lambert — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Desiree Lambert Affiliation: Jun. 14, 2026 SEC leadership, This proposed plan does not seem like a sound and vetted approach. We already tried this, and it failed so why would we attempt it again? Americans work hard for their savings and to put that at risk does feels anti-American.
Imploring you to seek expert opinion and back off of this plan.
-Illinois Resident

Sent from my iPhone

Dewey Decimal — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dewey Decimal Affiliation: Jun. 14, 2026 I think we can all agree that anyone who votes in favor of this is corrupt, this is corporate greed and corporate crime on the highest level.

Dexter Ribble — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dexter Ribble Affiliation: Jun. 14, 2026 Quartly Reports are

the most important source of information on company results, plans, and to address rumors. DO NOT REMOVE QUARTRLY REPORTS! Just imagine how Nicola Trevor Milton would have mislead investors. The movement of technology, and energy have critical movement in market information. Transparency keep the market strong.

Diamond — Jun 14, 2026
Subject: S7-2026-15 From: Diamond Affiliation: Jun. 14, 2026 They need accountability leave it quarterly.

Get Outlook for iOS

Dian Schons — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dian Schons Affiliation: Jun. 14, 2026 I want to know how companies are doing on a 3 month basis.. Keep the current practice in place. This information is not only for a privileged few. Wall Street does not need to provide a haven within which to hide from its investors!

Diana Brockway — Jun 14, 2026
Subject: S7-2026-15 Comment From: Diana Brockway Affiliation: Jun. 14, 2026 WTF… is the SEC trying to bow to big business to ingratiate it’s selfish to Donald Trump. The SEC is supposed to protect investors not cowtow to a want-a-be dictator. Do your job independently!!

Diana Bullock Metoyer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diana Bullock Metoyer Affiliation: Jun. 14, 2026 I cannot afford to lose any retirement savings. Every generation thinks they have a better way yet the just keep repeating the mistakes of the past.

Sent from my iPhone

Diana Deis Avila — Jun 14, 2026
Subject: S7-2026-15 From: Diana Deis Avila Affiliation: Jun. 14, 2026 Maintain Quarterly reporting and accountability

Yahoo Mail: Search, Organize, Conquer

Diana Dickerson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diana Dickerson Affiliation: Jun. 14, 2026 Main question I have , is your and the all government pensions included in this "form" or only the one's who actually

work and pay into the sevices that we are allowed access to , currently? Revenge has a way of coming back on those who propagate it. We do have working brain cells, we see what you're helping this regime do. Be careful, you willing to go to jail so he doesn't? Such a good sickopant.

Diana Petersen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diana Petersen Affiliation: Jun. 14, 2026 No changes are needed. Stop the chaos

Supporting Pine Ridge Reservation - one donation at a time.
www.FriendsofPineRidgeReservation.org

Diana Smith — Jun 14, 2026
Subject: S7-2026-15 From: Diana Smith Affiliation: Jun. 14, 2026 Quarterly reporting protects all of us. There is no reason to get rid of it unless you want to hide malfeasance.

Sent from my iPhone

Diane Borgic — Jun 14, 2026
Subject: S7-2026-15 Comment From: Diane Borgic Affiliation: Jun. 14, 2026 Investors have the need -- and the right -- to keep track of how their investments are doing. Keep the Q10.

Diane Christie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diane Christie Affiliation: Jun. 14, 2026 KEEP quarterly reporting .!!!

Diane S. Christie
dschristie8@gmail.com
360.870.0877

Diane Clayton — Jun 14, 2026
Subject: S7-2026-15 From: Diane Clayton Affiliation: Jun. 14, 2026 Diane Clayton Retired Utah Greed and power distort the mind. Reporting is good for everyone. SNAP folks are reporting more so should upper management of powerful companies.

Diane Donnelly — Jun 14, 2026

Subject: S7-2026-15 Comment From: Diane Donnelly Affiliation: Jun. 14, 2026 Quarterly Reporting is absolutely necessary! As a retired CPA I know how things get hidden. In addition, this makes the SEC seem to be more in the pocket of big institutions. Shame on you!

Diane Donnelly

Diane Fallein — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diane Fallein Affiliation: Jun. 14, 2026 Keep quarterly reports. We need to know what's happening with our money!

Sent from my iPhone

Diane Ferguson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diane Ferguson Affiliation: Jun. 14, 2026 Why would this be a good idea!? Let's keep making things better!

Sent from my iPhone

Diane Gaw — Jun 14, 2026
Subject: S7-2026-15 From: Diane Gaw Affiliation: Jun. 14, 2026 The rights of "We the People" depend upon transparency and frequent reporting to prevent bubbles in our markets.

Diane luke — Jun 14, 2026
Subject: S7-2026-15 Comment From: Diane luke Affiliation: Jun. 14, 2026 To the SEC:
I write to you as a retired woman with minimal investments to supplement social security. After working a lifetime in clerical employment, I am concerned about my remaining retirement savings. Please retain the quarterly reports for the benefit of the me and all people. We need more, not less information to try to protect our investments. Though they may be a pittance to you, they are a lifeline and important to us. Please do the right thing and retain the quarterlies.
Thank you,
Diane Luke

Diane Ostermeier — Jun 14, 2026
Subject: S7-2026-15 From: Diane Ostermeier Affiliation: Jun. 14, 2026 Keep Quarterly reporting. The people deserve the truth.
MAKE AMERICA HONEST AGAIN

Diane Pfundstein — Jun 14, 2026
Subject: S7-2026-15 From: Diane Pfundstein Affiliation: Jun. 14, 2026 This seems to be more ways for the oligarchs to corrupt and keep secret their illegal confiscation of others wealth. Rolling back

this SEC requirement, will potentially result in the same issues presenting themselves that the law was designed to protect shareholders from.

Regards
Diane
🦋No one can find inner peace except by working, not in a self-centered way but for the whole human family 💕
*Peace Pilgrim

Diane Polley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diane Polley Affiliation: Jun. 14, 2026 Leave reporting as is

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Diane Sorenson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Diane Sorenson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I agree with Warren Buffett that we need to continue with quarterly reporting as anything less would be detrimental to our economy. As a person of advanced age I cannot afford to wait so long for semi-annual reports. The world is changing by the millisecond and we need to follow financial markets and performance in a timely manner. Do not change from quarterly reporting back to the dark ages of the last century. We need transparency in our markets!
Respectfully yours,
D.L. Sorenson
Retail Sales
Northern California

Dianne Bittermann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dianne Bittermann Affiliation: Jun. 14, 2026 Changing the reporting would not benefit investors at all, only the companies doing the investing. Please keep it as is.
Dianne Bittermann, retired, Catskill NY

Dianne Frank — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dianne Frank Affiliation: Jun. 14, 2026 European companies that moved to semi-annual reporting saw their trading liquidity dry up, while quarterly reporters held steady. Thinner markets mean worse prices for ordinary sellers. The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth. The corporate "myopia" blamed on quarterly reporting is, in the words of one finance scholar, simply not supported by the evidence. If it isn't broken, don't break it.

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dianne johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: dianne johnson Affiliation: Jun. 14, 2026 MORE TRANSPARENCY NOT LESS!!
i am widowed on fixed income. most of my retired income comes from stocks. i'm already concerned stocks will fail soon as a market. (remember 1929?) and I know i will be unable to pay my bills if that happens. keeping quarterly allows me to view performance more frequently. i get hard copy reports. please don't take that us away from us.

Dianne Johnson
CAPTAIN, USN Ret

Dianne Papes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dianne Papes Affiliation: Jun. 14, 2026 There are already too many scams, loopholes and plain ol crooks manipulating the system!! Who needs this added on?

Dianne M Papes

Dianne Pingitore — Jun 14, 2026
Subject: S7-2026-15 From: Dianne Pingitore Affiliation: Jun. 14, 2026 Keep quarterly reports. If they have done nothing wrong then they shouldn’t have a problem with the way it is now!!

Sent from my iPhone

Dick Pickens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dick Pickens Affiliation: Jun. 14, 2026 Quarterly reporting is essential for m e to keep informed on what my investments are doing. Don't go back to the bad old days!

Yahoo Mail: Search, Organize, Conquer

Dierdra Tompkins — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dierdra Tompkins Affiliation: Jun. 14, 2026 Absolutely not!

---

do ca — Jun 14, 2026
Subject: Comment on S7-2026-15 From: do ca Affiliation: Jun. 14, 2026 Dear SEC

I am writing to urge you to follow the data and the facts. It is essential not to enable practices that exploit people and contribute to overall economic destruction. Please ensure you are not on the wrong side of history regarding this matter.

Best regards,

Douglas Calkin

Doesn't Matter An everyday hard working American who is trying to survive and provide for my family. — Jun 14, 2026
Subject: File No. S7-2026-15 From: Doesn't Matter It is important to the everyday hard working American that the quarterly reporting remains in place. We cannot allow corporations to be less transparent in this arena.

Dolores Vendette — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dolores Vendette Affiliation: Jun. 14, 2026 SEC reporting should stay as it is - quarterly.

Thank you,

Dolores

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Don 'BoBo' Schilpp — Jun 14, 2026
Subject: S7-2026-15 From: Don 'BoBo' Schilpp Affiliation: Jun. 14, 2026 There is still too much fraud and fluff in reports. Keep CEO certifications quarterly, please!

Yahoo Mail: Search, Organize, Conquer

Don Anderson — Jun 14, 2026
Subject: S7-2026-15 From: Don Anderson Affiliation: Jun. 14, 2026 DO THE CRIME DO THE TIME NO ONE IS ABOVE THE LAW

Sent from my iPhone

Don Burris — Jun 14, 2026
Subject: S7-2026-15 Comment From: Don Burris Affiliation: Jun. 14, 2026 Do not change companies required reporting from 3 months to six months . This would give insiders more time to cook their books. Investors are already at a great disadvantage from insiders as it is.

Donald E. Burris Jr.

Don Campbell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Don Campbell Affiliation: Jun. 14, 2026 Donald Campbell, retired educator, central Oklahoma. If a system is NOT broken, why mess with it. Small individual investors are at risk if this passes. Any prudent investor would withdraw all their money from the market before it happens.

Don
Sent from my iPhone

Don Dahlin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Don Dahlin Affiliation: Jun. 14, 2026 Quarterly reporting isn't enough, reporting should be weekly unless retail investors are paid out first or prevented completely from any losses in excess of 5% in any situation. Going to twice a year signals to me that the fundamentals of the market are poor. Report MORE OFTEN.

Don Jeffers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Don Jeffers Affiliation: Jun. 14, 2026 I rely on quarterly reporting to guide my investments. I also relied on quarterly reporting for my own business as a means of checking the pulse of my business to guide my decisions. Quarterly reports are a vital tool to the leaders of every business. Anything less is totally irresponsible.
Please retain the requirement for quarterly reporting. Thank you.
Don Jeffers, Architect,

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don jollota — Jun 14, 2026
Subject: S7-2026-15 From: don jollota Affiliation: Jun. 14, 2026 KEEP QUARTERLY REPORTING AND SIGNATURES IN PLACE or you are inviting FRAUD to return.
Don't be naive.

Don Metzger — Jun 14, 2026
Subject: S7-2026-15 Comment From: Don Metzger Affiliation: Jun. 14, 2026 Leave it alone. Stop messing. Quarterly reports are fine. You are to help, not hinder the process. Leave it alone!!

Sent from my iPhone

Don Patch — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Don Patch Affiliation: Jun. 14, 2026 In the 1950's reporting was so manual less frequent reporting might have been justifiable. But today, at the current level of automation I cannot see any benefit from the investor's perspective to semiannual reporting, and instead I see increased risk and justifiably lower valuations,

Sent from my iPhone

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dona lomeli — Jun 14, 2026
Subject: S7-2026-15 Comment From: dona lomeli Affiliation: Jun. 14, 2026 Keep quarterly reports

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Dona Robertson — Jun 14, 2026
Subject: S7-2026-15 From: Dona Robertson Affiliation: Jun. 14, 2026 CEO errificatiin should be mandatory as long as the person is in that position. Unregulated capitalism is what has ruined this country!

Sent from my iPad

Donald & Linnea Kountz — Jun 14, 2026
Subject: S7-2026-15 From: Donald & Linnea Kountz Affiliation: Jun. 14, 2026 I am retired. My ability to recover from a financial mistake is very limited. Reducing the frequency of honest reporting of a company's financial condition puts me at a risk that is not necessary. I am strongly opposed to this proposal.
Sincerely,
Donald Kountz

Donald & Pam Mayeaux — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donald & Pam Mayeaux Affiliation: Jun. 14, 2026 Pamela, retired, Louisiana
Our retirement account has already been disrupted so much so that what we had worked out is not working now.

Sent from my iPhone

Donald Alexander — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donald Alexander Affiliation: Jun. 14, 2026 I am a retired Corporate CFO, and my investment activity is VERY important to me. With such a volatile market

being forced on us, being aware of how the sudden market movements effect my meager investments is critical! Please do not allow the change from quarterly report in to semi-annual.
Donald H. Alexander

Sent from my iPad

Donald Armbruster — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donald Armbruster Affiliation: Jun. 14, 2026 Do not let this happen. Most Americans today don't get a pension like Government employees do. Our savings and a less than adequate Social Security check.

Donald Armbruster
darmbruster44@gmail.com

Donald Barrand — Jun 14, 2026
Subject: S7-2026-15 From: Donald Barrand Affiliation: Jun. 14, 2026 Corporate officers have a responsibility to their shareholders and to the public to be honest and ethical. Reducing the penalties for essentially intentional acts of fraud is irresponsible. Keep the penalties.

Donald Barrand
Retired Insurance Executive
Lenexa, KS

Donald Brodeur — Jun 14, 2026
Subject: S7-2026-15 From: Donald Brodeur Affiliation: Jun. 14, 2026 Hello, Keep the current method of quarterly accounting. As a retired investor, I want timely information for my strategies. Don Brodeur, Manteca, CA.

Donald Kinner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donald Kinner Affiliation: Jun. 14, 2026 Do It!! 1955 - 1970 worked so well that it was changed and the S.E.C. (Directed by D.J.T.) wants to revert to a system that has been proven in effectual globally. Why else would a nation revert to such a disaster?? The answer is quite simple.Stuffing their pockets with your money..mmm,feels good doesn't it?enjoy!!

Donald Marss — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donald Marss Affiliation: Jun. 14, 2026 Quarterly reporting seems a healthy path for investors to have access to, while twice annual seems like a way for bad actors to bilk those very same average investors. Losing $10,000 would
do a lot more damage to average Americans.

Yahoo Mail: Search, Organize, Conquer

Donald Mooney — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Donald Mooney Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Your purpose is to make the markets a reasonably safe place to invest, and not a place that's unnavigatable for the public by and large. So who are you working for?

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donald Parker — Jun 14, 2026
Subject: S7-2026-15 Comment From: donald Parker Affiliation: Jun. 14, 2026 I want up to date knowledge of what my invested money is doing. I oppose this inane proposal wholeheartedly. The SEC should be protecting investors before making unscrupulous concessions for the insiders.

Sent from my iPad

Donine Hedrick — Jun 14, 2026
Subject: S7-2026-15 From: Donine Hedrick Affiliation: Jun. 14, 2026 Better quarterly for investors!! Don’t change.

Sent from my iPhone

Donna Coffman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Coffman Affiliation: Jun. 14, 2026 Continue with mandatory quarterly reporting at a minimum

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Donna Diaz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Diaz Affiliation: Jun. 14, 2026 I want quarterly reporting. This is to keep my investments updated and so I can make knowledgeable financial decisions.

Sent from my Verizon, Samsung Galaxy smartphone
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Donna Heise — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donna Heise Affiliation: Jun. 14, 2026 I don't watch my investments daily. I like the quarterly reports. Corporations have to be kept honest. Too much corruption and greed.

Donna Marcotte — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donna Marcotte Affiliation: Jun. 14, 2026 I believe this should be kept quarterly at the very least. It's our money invested and we have the right to know what's happening with it. Also for people to get quarterly reports helps us know the health of our nation.
Donna Marcotte
RN

Donna Mcbride — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Mcbride Affiliation: Jun. 14, 2026 To whom it may concern: KEEP quarterly reporting!!! I am strongly opposed to anything less frequent!!!
Donna P. McBride

Sent from my iPhone

Donna Murphy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Murphy Affiliation: Jun. 14, 2026 We want and need quarterly reports.

Sent from Gmail Mobile

Donna Overmyer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Overmyer Affiliation: Jun. 14, 2026 Continue with quarterly reporting. Do not change

Sent from my iPhone

Donna Riley — Jun 14, 2026
Subject: S7-2026-15 From: Donna Riley Affiliation: Jun. 14, 2026 Quarterly reporting was put in place to prevent fraud. Monitoring your company and doing these reports is not burdensome. Computers produce and track the statistics. Keep the reporting quarterly. Im a retired credit union executive and we were required to do monthly reports on the financial status of our organization to the government. Keep it quartely there is no reason to change it. Donna Riley Lakewood, Colorado.

Donna Schneider — Jun 14, 2026
Subject: S7-2026-15 From: Donna Schneider Affiliation: Jun. 14, 2026 Dont hand them the opportunity to cheat again! This is not a victimless crime.

Keep them accountable and apply these rules to the Senate and Congress!

Sent from my iPad

Donna St. Martin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donna St. Martin Affiliation: Jun. 14, 2026 I'm retired and 75. I can't afford to lose what I have by my CFP in the dark without data.

Donna

Educate. Inform. Inspire.

"I'd rather regret the things I've done than regret the things I haven't done." ~ Lucille Ball

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Donna Sullivan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donna Sullivan Affiliation: Jun. 14, 2026 From: Dr DL Sullivan.

US exceptionalism and economic development is under attack lack of regulatory oversight in data centers, that contracts on energy and SpaceX exploration and I explosive national debt threaten the US future. This administration, squashes data and transparency, but the truth will reveal our economic demise in time. Do not support obfuscation and misinformation. The SEC needs to support the US economy and citizens.

Donna Weinstein — Jun 14, 2026
Subject: S7-2026-15 From: Donna Weinstein Affiliation: Jun. 14, 2026 Please stop the steal! The signature is the deterrent.
Four times a year, the CEO and CFO must each put their name to the company's books, certifying they've reviewed the report and that it contains no untrue statement of a material fact. Knowingly certify a false one: up to $1 million and 10 years in federal prison. Do it willfully: up to $5 million and 20 years. The proposal cuts those certified filings from four to two. Half as many moments when anyone at the top must stake their freedom on the truth.
02
Enron's defense was "I didn't know." Congress closed it.
Enron's executives claimed ignorance of their own books, so Congress made ignorance impossible to claim. Every quarter, the CEO and CFO certify that they personally designed and evaluated the controls that surface bad news, and that they reported any weaknesses or fraud to the auditors. The law claws back executive bonuses even without proof the boss was personally involved. Halve the filings, and you halve the quarters where "I didn't know" is off the table.
03
8-Ks don't come with handcuffs.

The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.
04
We watched the signature crack a $2.7 billion fraud.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?
Donna Weinstein, Retiree, Boynton Beach Florida

Sent from my iPhone

Donna Wilker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Donna Wilker Affiliation: Jun. 14, 2026 Donna, retired public school teacher, Citrus Springs FL 34434. We need quarterly reports. We have had quarterly reports for 70 years which helps us to manage our personal finances so we know what's going on in time to make corrections in a timely fashion.

Donny Riggs — Jun 14, 2026
Subject: S7-2026-15 Comment From: Donny Riggs Affiliation: Jun. 14, 2026 Quarterly reporting is upfront and direct. Delaying reports to me only helps companies delay bad reports. Please do not change your reporting

Sent from my iPhone

Dorcas A. Herr — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dorcas A. Herr Affiliation: Jun. 14, 2026 My name is Dorcas Herr, I am a retired Spanish Professor and Study Abroad administrator. KEEP quarterly reporting as we rely on them to make decisions. They also help prevent fraud which affects all of us! The savings aren’t enough to get back to us. Other countries who have used biennial reports have regretted it. Even Singapore is considering going back to biennial reports. PREVENT FRAUD, REQUIRE QUARTERLY REPORTS.

Dori Hallberg — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dori Hallberg Affiliation: Jun. 14, 2026 As a long-time investor I have enjoyed and appreciated quarterly reports. I use these reports as an opportunity to review the stocks in my portfolio and make appropriate adjustments. Please do not allow this move away from quarterlies.

Dorothy Hallberg
4333 Barbara Lane
Clinton, WA 98236
tearose2@whidbey.com

“

Doris Cote — Jun 14, 2026
Subject: S7-2026-15 From: Doris Cote Affiliation: Jun. 14, 2026 Please keep the reporting quarterly because as a smaller investor, I need to be on top of managing my money. As a senior, I rely on my investments. I cannot afford a huge loss and keeping the reporting quarterly helps keep the transparency investors need.

Sent from my iPhone

Doris Coulter — Jun 14, 2026
Subject: S7-2026-15 Comment From: Doris Coulter Affiliation: Jun. 14, 2026 We need information this government is trying to screw us. You take our money and put it in your own pockets.

Doris Ruttle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Doris Ruttle Affiliation: Jun. 14, 2026 As an active investor, albeit a small one, I want my financial advisor to have corporate performance data quarterly. I rely on my broker for his knowledge and ability to convey timely recommendations and alerts to not simply grow, but also protect my retirement savings from significant loss. In times such as these of high risk, high reward and the age of instant data analytics, investors and our financial advisors need more, not less, frequent updated and accurate information. Thank you for your attention to this important matter. Doris Ruttle Washington, IL (retired)

Doris Smither — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Doris Smither Affiliation: Jun. 14, 2026 Totally unnecessary change. A power grab . Don't punish investors just to mske companies richer.
Diris Smither

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

Doris Winslow — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Doris Winslow Affiliation: Jun. 14, 2026 J. Winslow, retired, Massachusetts. It matters because transparency is key to keeping people honest and honestly I need every cent I have.

Yahoo Mail: Search, Organize, Conquer

Dorothy Berglund — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dorothy Berglund Affiliation: Jun. 14, 2026 Dorothy Berglund, university professor and Department Chair, MS. If the proposed change goes through, I could lose nearly $400,000 of my retirement savings.

Sent from my iPhone

Dorothy Harris — Jun 14, 2026
Subject: S7-2026-15 From: Dorothy Harris Affiliation: Jun. 14, 2026 We have quarterly reports for a reason, to keep CEOs honest hopefully. In a time where many CEOs have 6 & 7 figure salaries and 6 & 8 figure bonuses, they need to be held to a higher standard.

Dorothy Sue Harris

Sent from Sue's iPhone

Dorothy Watson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dorothy Watson Affiliation: Jun. 14, 2026 I personally prefer monthly and feel the more often I am informed, the earlier I cane find solutions to make needed changes to secure my investments.

Sent from my iPhone

Dot Talley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dot Talley Affiliation: Jun. 14, 2026 I am ordinary person (retiree) and it appears that biannual reporting from companies will potentially cause significant loss of my investments. The Trump administration has no interest in doing what's best for the ordinary citizens of this USA. There is no assurance that social security and Medicare will as available to assist ordinary people . Thus we need the leverage that quarterly reporting can do for us. I vote against biannual reporting and wish to vote for continued quarterly reporting . If you have a conscious, so what is best for the majority of the Us citizens.

Sent from my iPhone

Dotti Honsey — Jun 14, 2026
Subject: S7-2026-15 From: Dotti Honsey Affiliation: Jun. 14, 2026 CEO need to be held accountable for providing correct reports. I they don't it it is concerned Fraud and need to be charged as such

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Doug & Sherry Wagoner — Jun 14, 2026
Subject: S7-2026-15 Comment From: Doug & Sherry Wagoner Affiliation: Jun. 14, 2026 Just stop. Enough is enough. Keep the quarterly reports. What are you trying to hide.

Doug Balcom — Jun 14, 2026
Subject: S7-2026-15 Comment From: Doug Balcom Affiliation: Jun. 14, 2026 My name is Doug Balcom, age 65. After a long career in software engineering, the shifting priorities of the tech world have forced me to switch to contact work as a long-distance vehicle delivery driver -- giving me a valuable perspective on how both the white-collar and blue-collar worlds are affected by the actions of corporate executives and the managers who answer to them. Even though I no longer own stock, I am acutely aware of the importance of transparency and public accountability in corporate decision-making and finances.

Quarterly reporting is a critical tool in that accountability. Please continue to require it.

Doug Bills — Jun 14, 2026
Subject: File No. S7-2026-15 From: Doug Bills DoNOT TAKE AWAY QUARTERLY REPORTING IT WILL DESTROY OUR SAVINGS

Doug Gagnon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Doug Gagnon Affiliation: Jun. 14, 2026 Keep the Co reports quarterly

Sent from my iPhone

Doug Hake — Jun 14, 2026
Subject: S7-2026-15 Comment From: Doug Hake Affiliation: Jun. 14, 2026 Keep the quarterly reports coming, we need to stay informed!

Doug Sevart — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Doug Sevart Affiliation: Jun. 14, 2026 keep reporting quartly, do not change back to twice a year. I am living on my investments and need the information quarterly. Doug Sevart retired. Humboldt, Kansas.

DOUG WEAVER — Jun 14, 2026
Subject: Comment on S7-2026-15 From: DOUG WEAVER Affiliation: Jun. 14, 2026 Quarterly reporting provides minimal transparency to owner, stockholders, if anything with advancements that AI provides we should go to monthly. Why should insiders be the only ones who know what is going on for six months at a time. That is a recipe to ripe off individual investors

Sent from my iPhone

Douglas Kronk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Douglas Kronk Affiliation: Jun. 14, 2026 Absolutely opposed to semi-annual reporting. Keep quarterly requirement and do your job protecting public investors!

Sent from my iPhone

Douglas McIntosh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Douglas McIntosh Affiliation: Jun. 14, 2026 I fear losing a big portion of my savings if this change is approved. Big companies/corporations already have ways of avoiding current requirements, and do not need additional ways to hide their income.

Douglas Spurgeon I — Jun 14, 2026
Subject: S7-2026-15 Comment From: Douglas Spurgeon I Affiliation: Jun. 14, 2026 Let Go of Our Money 💰

Dr Laurel Causby DVM — Jun 14, 2026
Subject: File No. S7-2026-15 From: Dr Laurel Causby Quarterly reporting is responsible and honest. Nothing less is acceptable

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DRAGONNATION — Jun 14, 2026
Subject: S7-2026-15 From: DRAGONNATION Affiliation: Jun. 14, 2026 Keep the current reporting requirements, we don't need another Enron situation again. CEO'S need to be held accountable for their actions. Craig Hoffman, retiree, St Paul,MN

Drew Swanson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Drew Swanson Affiliation: Jun. 14, 2026 To whom it may concern - The SEC has a responsibility to ensure that there is adequate oversight to minimize the damage done by bad actors. In the present environment, less frequent reporting would likely be detrimental to this goal as well as to the public trust.
Regards,

Drew Swanson

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dspencer116 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: dspencer116 Affiliation: Jun. 14, 2026 Donna Spencer, retired Business Analyst. SC . I am not in favor of a change in quarterly reporting. Workers who have invested money for their life's retirement depend on quarterly reporting to continue to grow assets and make wise investment decisions. Stop the change that would undermine fair economic policies!

Sent from my Galaxy

Duane Bertucci — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Duane Bertucci Affiliation: Jun. 14, 2026 Do what is “Obviously “ best for the people!! Not making it easier for corporations to let things slide and cut their expenses. DO WHAT IS RIGHT .

Sent from my iPhone

Duane Monette — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Duane Monette Affiliation: Jun. 14, 2026 I have been investing since the 1970s.
Quarterly reports for investors are very, very important and and I request the companies continue reporting quarterly reports

Sent from my iPhone

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dunn5934 — Jun 14, 2026
Subject: S7-2026-15 From: dunn5934 Affiliation: Jun. 14, 2026 Continue quarterly reporting. It keeps all records clearer and cleaner. There is less room for personal error intentionally or not.

Sent from my Galaxy

Durk Simmons — Jun 14, 2026
Subject: S7-2026-15 Comment From: Durk Simmons Affiliation: Jun. 14, 2026 This is absurd obscuration in order to hide information to rip off the public. Six months can completely derail a business, and we won't know about it until we find out that we're broke? Hard no.

Dustin Ankney — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Dustin Ankney Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
To whom it may concern this is my view on Rule S7-2026-15. I feel it would put an unfair blindfold on me in regards to pertinent information that I need to know to make informed decisions while trading. I am not comfortable just throwing my money at some guessing game. Please reconsider your thoughts on this issue. Thank you,
Dustin Ankney

Dwight Christman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Dwight Christman Affiliation: Jun. 14, 2026 Keep the reports as is, on a quarterly basis.

Sent from my iPhone

Dwight Godwin — Jun 14, 2026
Subject: S7-2026-15 From: Dwight Godwin Affiliation: Jun. 14, 2026 The potential financial crimes that can be committed by changing reporting to twice a year from Quarterly are immense.

We have seen what happens when large corporations have less accountability and it is not right that the SEC is even considering this change.

As a retired citizen of the United States we can not afford more financial crimes to be committed

I avidly protest this change.

Keep reporting Quarterly.

Dwight D. Godwin
16 Mulligan Drive
Flanders, NJ 07836

Dwight D. Godwin, NIC
Michigan Licensed, Levels 1 & 2, Post Secondary
Arizona Licensed
New Hampshire Licensed
Oregon Licensed
Connecticut Registered
Utah Registered
Pennsylvania Licensed
Illinois Licensed

Link to Credly Badge

Dwight Reifsnyder — Jun 14, 2026
Subject: S7-2026-15 Comment From: Dwight Reifsnyder Affiliation: Jun. 14, 2026 We need more transparency in all financial matters, not less. Visibility increases trust, and trust helps heal our divisions

Dwight Reifsnyder
AI engineer

E L — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: E L Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Do daily reporting by using ai and artificial intelligence. Then have reports every 6 months that are human manual and signed off.

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e. h. harper — Jun 14, 2026
Subject: S7-2026-15 From: e. h. harper Affiliation: Jun. 14, 2026 What is the purpose of cutting back on certifications? Are you getting kickbacks to support this? Our country desperately needs to go back to the days when money didn't rule everything. Quarterly
reporting doesn't give them time to commit their infractions and cover them up. It's about time you took your job seriously and protect our country.

Yahoo Mail: Search, Organize, Conquer

E. Samuels — Jun 14, 2026
Subject: Comment on S7-2026-15 From: E. Samuels Affiliation: Jun. 14, 2026 I'm a 72 yo retired pediatrician who wants to keep my current investment and savings in top shape. Currently living in Philadelphia, PA. Please keep our hard earned money working for us the People!!!

Earl and/or Ann Fruits — Jun 14, 2026
Subject: S7-2026-15 Comment From: Earl and/or Ann Fruits Affiliation: Jun. 14, 2026 Quarterly

reporting ONLY! Earl and Ann Feuits, Nixa, MO.

Eberhard Bruner — Jun 14, 2026
Subject: S7-2026-15 From: Eberhard Bruner Affiliation: Jun. 14, 2026 CEOs should certify, and be personally held accountable for, the accuracy and completeness of their quarterly tax statements and payments. We're all subject to scrutiny and review to reduce non-compliance and fraud. Our laws should apply equally to everyone, regardless of their position, status, or income.

Eberhard Bruner,
retired civil servant,
Eastland, Texas.

Sent from my Samsung Galaxy smartphone
Get Outlook for Android

Ed Barry — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ed Barry Affiliation: Jun. 14, 2026 More corruption. Just provides more time For
fraudsters to work and get away. A solid NO!

Ed Goetz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ed Goetz Affiliation: Jun. 14, 2026 Quarterly reporting is the only way to keep track of financial stability for me as a small investor. Giving in to semi annual reporting may not impact larger investors and corporations who have other ways to keep track. Keeping me at arms length from my own finances only makes investment more risky.

Ed Noyes III — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ed Noyes III Affiliation: Jun. 14, 2026 Transparency only happens with shorter periods between reports. Keep the quarterly reports!!!

Ed Noyes

Ed Rhew — Jun 14, 2026
Subject: S7-2026-15 From: Ed Rhew Affiliation: Jun. 14, 2026 When will the spineless congress grow a pair and stand up to this bafoon who is ruining this country. Enough. Govern or stand aside. Im talking to you corrupt republicans in case you are to stupid to comprehend

Sent from my iPhone

Ed Schnipper — Jun 14, 2026
Subject: S7-2026-15 From: Ed Schnipper Affiliation: Jun. 14, 2026 Stop billionaire corruption make ceo, corruption a d will c levels sign.

Eddie Guerrero — Jun 14, 2026
Subject: S7-2026-15 From: Eddie Guerrero Affiliation: Jun. 14, 2026 Make them all 0100 percent accountable and keep all executives honest and mandatory to sign all quarterly reports.

Sent from my iPhone

EDGAR YOHE — Jun 14, 2026
Subject: S7-2026-15 From: EDGAR YOHE Affiliation: Jun. 14, 2026 This is the only way to hold these corporate CEO's accountable, because they do enough shady business deals that doesn't cover the Quarterly Financial Reports!!!

Sent from my iPhone

Edith Duling — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Edith Duling Affiliation: Jun. 14, 2026 Based on the history of semi-annual reporting and the current comparisons with countries which use that system, I cannot understand why you would consider returning to semi-annual reporting. Coupled with the unstable state of our country it's likely going to be a disaster. I am a widow living on social security and my savings and investments and I cannot afford to take the risk of losing a large portion of my money. I'm sure many people are in the same situation. Thank you!

Edith Duling, Retired, Pennsylvania

Sent from my iPad

Edna Griffenhagen — Jun 14, 2026
Subject: S7-2026-15 From: Edna Griffenhagen Affiliation: Jun. 14, 2026 I'm a retail investor, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly. Edna Griffenhagen wallygriff@cox.net

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Edna Zane — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Edna Zane Affiliation: Jun. 14, 2026 NO!!!!!!!

Edward Falzone — Jun 14, 2026
Subject: S7-2026-15 Comment From: Edward Falzone Affiliation: Jun. 14, 2026 KEEP QUARTERLY

REPORTING !!!
WHAT IS WRONG WITH ALL YOU PPL ?

Edward Lloyd — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Edward Lloyd Affiliation: Jun. 14, 2026 Ed Lloyd, Retired Executive, Florida.

Quarterly allows me to maintain timely surveillance of my investments and leverage changes to my estate value. Any extension beyond that will likely disallow/ impact dynamic changes in a negative manner.

Edward Logsdon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Edward Logsdon Affiliation: Jun. 14, 2026 Ed Logsdon, retired Engineering Consultant and Sr VP/partner. Denver CO.

SEC should be more transparent NOT less. History shows less information is used to hide poor decisions by corporations. I am against reducing reporting. Keep quarterly.

Respectfully.

Edward Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: Edward Williams Affiliation: Jun. 14, 2026 No. Hell no. Don’t allow companies to keep from the retail investors information about the health of a company.

Edward Williams
321-917-7294

Eileen Ferre — Jun 14, 2026
Subject: S7-2026-15 Comment From: Eileen Ferre Affiliation: Jun. 14, 2026 One more underhanded cut in our protections. This administration seems to want any oversight removed so they can hide their dirty deeds. Just like when, in 2007 the banking industry nearly destroyed our economy. The banks were bailed out, but the people were left decimated. These greedy, dirty, dishonest people who hide behind their power don't give a **** about this country, they just want more money. Well, you want government out of your business? Well I would like government out of my bedroom, out of my body, out of my children's bedrooms. I realize how hard it is for you to stop being money grubbing jerks but could you please try this time?

EILEEN JOYCE — Jun 14, 2026
Subject: S7-2026-15 Comment From: EILEEN JOYCE Affiliation: Jun. 14, 2026 Let’s leave the reporting as is! Makes me want to know who wants to hide what? Yes, corporations have fostered distrust and skepticism.

Get Outlook for iOS

Eileen Keim — Jun 14, 2026
Subject: S7-2026-15 From: Eileen Keim Affiliation: Jun. 14, 2026 Please retain quarterly reporting, for the sake of the average or ordinary investor!

Eileen Layton — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Eileen Layton Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please do not do away with quarterly disxlosures. We need this vital information to make informed decisions.

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eileen shepherd — Jun 14, 2026
Subject: Comment on S7-2026-15 From: eileen shepherd Affiliation: Jun. 14, 2026 Please keep corporations and investment firms accountable by maintaining quarterly reporting.

Thank you.

Eileen Shepherd, Procurement Specialist in West Palm Beach, Florida

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Elaine — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Elaine Affiliation: Jun. 14, 2026 Keep it as it is

Elaine Griffin

Elaine Ballenger — Jun 14, 2026
Subject: S7-2026-15 From: Elaine Ballenger Affiliation: Jun. 14, 2026 Keep some integrity and honor in this country. No Rollbacks and no disregard for the rule of law. If Martha Stewart went to jail then others should do the same...

Elaine Brennan — Jun 14, 2026
Subject: S7-2026-15 From: Elaine Brennan Affiliation: Jun. 14, 2026 It is an important protection for the millions of us with investments in retirement accounts
that the CEO and CFO must each continue to put their name to their company's books, FOUR times a year, certifying they've reviewed the report and that it contains no untrue statement of a material fact.

They must continue to be reminded, FOUR times a year, that to knowingly, certify a false one will result in up to $1 million and 10 years in federal prison; to willingly certify will result in up to $5 million and 20 years.

This proposal cuts those certified filings from four to two - they will only be reminded to be honest, twice a year. History has shown that individuals in these positions NEED reminding, regulation.

Elaine M Brennan
US citizen/retiree/investor
16 E 204th St, Bronx, NY 10468
emdbsc@gmail.com
917-717-5029

Elaine Conn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Elaine Conn Affiliation: Jun. 14, 2026 Jeanette Conn, Retired, New Mexico
We are tired of government and this administration kicking regular citizens in the gut. You need to stop catering to the rich and leave us poor citizens alone. Just when we are barely surviving you come up with this! Please! Enough!

Sent from my iPhone

Elaine Entrekin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Elaine Entrekin Affiliation: Jun. 14, 2026 I support quarterly reporting. It has been shown to keep returns on investments growing on a consistent basis. The transparency is of utmost importance to investors of every strata. With quarterly reporting, investors are able to rely on the facts rather than rumors and innuendo. All these reasons and more will keep ROI growing. Sincerely, Elaine Entrekin. Leesburg, GA

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Sent with mail.com Mail app

Elaine Kokoska — Jun 14, 2026
Subject: S7-2026-15 From: Elaine Kokoska Affiliation: Jun. 14, 2026 Elaine Kokoska in Redding, Connecticut. As a concerned citizen, I want you to keep the quarterly reports as there's way too much corruption in this country as it is! Please don't keep adding to the corruption and dismantling of America! Stand UP for something other than money or profit! Thank you!

Elaine Sanchez — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Elaine Sanchez Affiliation: Jun. 14, 2026 Elaine Sanchez,

Retired Librarian, Investor, Austin, Texas. So much economic turmoil can happen in even just one month. Our economy is especially volatile now, our national debt is in the trillions of dollars, climate change is real and world economic and social conditions are deteriorating because of this, as well. Quarterly reports convey vital data that keep investors current. Changing to semi-yearly reporting won't be timely enough to be useful for wise and informed investing. If it's too hard, then give people the option to choose online reports, and save that way. Keep them quarterly.

Sent from my iPhone

ELEANOR ANDREJKO — Jun 14, 2026
Subject: S7-2026-15 Comment From: ELEANOR ANDREJKO Affiliation: Jun. 14, 2026 Please do not make this change! It will lead to more opportunities for fraud and mishandling of investments, yours as well!

Sent from my iPad
Eleanor Andrejko

Eleanor Beck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Eleanor Beck Affiliation: Jun. 14, 2026 I disagree with this plan it would not work for me and many of my neighbors and would cause hardship. Please rethink your plan.

Sent from my iPhone

Eleanor Conti-Parker — Jun 14, 2026
Subject: S7-2026-15 From: Eleanor Conti-Parker Affiliation: Jun. 14, 2026 I believe it is critical to continue the quarterly report requirement.
History has shown it is a necessity.
Eleanor Conti-Parker

Elisabeth Tobey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elisabeth Tobey Affiliation: Jun. 14, 2026 I cannot make investment choices based on information that is published twice a year. This is a dereliction of your purpose.
Trump does not own you!!!

Elise Holloway — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elise Holloway Affiliation: Jun. 14, 2026 I like quarterly reports! Keeps transparency in sight .

Sent from my iPhone

Elise Holloway — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elise Holloway Affiliation: Jun. 14, 2026 I like quarterly reports! Keeps transparency in sight . Elise holloway

Sent from my iPhone

Elise Morris — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Elise Morris Affiliation: Jun. 14, 2026 Hell no. Quarterly is what works. Don't break it.
E. Morris
Northport NY 11768
composerem@aol.com

ELizabeth Hussey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ELizabeth Hussey Affiliation: Jun. 14, 2026 This will be disastrous to all. It seems on the surface to make things easier, but it will not. Keep Quarterly Reporting.
Elizabeth Hussey
Retired person
Mars Hill, NC

Sent from my iPhone

Elizabeth Jones — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elizabeth Jones Affiliation: Jun. 14, 2026 It is better for Quarterly u can see mistakes earlier & see if something is fixed sooner.

Elizabeth Molter — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Molter Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The readon wuarterly reporting is crucial is EXACTLY WHY IT WAS PUT INTO PRACTICE IN THE FIRST PLACE! To kerp owners honest and truthful with investors. Do NOT go soft in regulations, especially those than can harm small invedtors like ourselves with elite mega rich getting richer st our expense. Please do what is right and just for everyone, invluding attempting to keep all oarties honest and fair.
thank uou for your attention, condidrstion and time on this important mstter to the people.

Elizabeth Sprague — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elizabeth Sprague Affiliation: Jun. 14, 2026 I need quarterly reports on my investments.

Elizabeth Sprague
Retired
esprague04630@icloud.com

Elizabeth Wilkerson — Jun 14, 2026
Subject: S7-2026-15 From: Elizabeth Wilkerson Affiliation: Jun. 14, 2026 You know and we know that this does not benefit the people. Just
stop it. Thank you, Elizabeth Wilkerson

Elizabeth Young — Jun 14, 2026
Subject: S7-2026-15 From: Elizabeth Young Affiliation: Jun. 14, 2026 Certified quarterly reporting is important to investors. If the company is doing a good maintaining their accounting and financial records, quarterly updates should not be a big deal. Don't keep your numbers behind closed doors.

Sent from my iPhone

Ellen Calder — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ellen Calder Affiliation: Jun. 14, 2026 Stop making changes that affect normal people!

Sent from my iPhone

Ellen Friedman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ellen Friedman Affiliation: Jun. 14, 2026 We know from experience that less frequent disclosure will result in more conservative valuations by the market, so stocks are likely to lose value. As a senior relying on the portfolio in my IRAs, I find this very concerning. The SEC was created to protect investors, not to cater to the convenience of corporations. Don't change the reporting requirements!

Sent from my iPhone

Ellen Hall — Jun 14, 2026
Subject: S7-2026-15 From: Ellen Hall Affiliation: Jun. 14, 2026 Ellen Hall, Cook III , Port Orange, FL. The CEO's should stay accountable, there is too much fraud as it is. Own up to they're responsibility, it is their job.

Sent from my iPhone

Ellen Kretsch — Jun 14, 2026

Subject: S7-2026-15 From: Ellen Kretsch Affiliation: Jun. 14, 2026 The quarterly reporting rule was implemented for a very valid reason. Unfortunately we have little reason to trust the leaders of industry and government. We need timely financial information
reports to protect pension plans, shareholders and those who depend on honest managers to shepherd their retirement funds. Past practices leave us with little trust and sadly fewer alternatives than these plans to take us to a healthy retirement. I am retired,
but I strongly oppose loosening of current requirements. I hope you will consider the impact even a few dishonest financial managers can have on potentially millions of future retirees. If you aren't old enough to remember Enron and the many failed pension
plans from only a few decades ago, do your research! Many of those affected are still feeling the pain. Thank you, Ellen Kretsch, Globe, AZ

Yahoo Mail: Search, Organize, Conquer

Elliot r — Jun 14, 2026
Subject: S7-2026-15 From: Elliot r Affiliation: Jun. 14, 2026 Please, please, for God's sake, please keep quarterly reports!

GASTON RIVAS
SPRINGFIELD, MISSOURI
65810-1149

Elliot r — Jun 14, 2026
Subject: S7-2026-15 From: Elliot r Affiliation: Jun. 14, 2026 Please, please, for God's sake, please keep quarterly reports!

Ellis Hankins — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ellis Hankins Affiliation: Jun. 14, 2026 No. Less frequent, timely, relevant public information and disclosures gives even more relative advantage to insiders and disadvantages ordinary investors. Why would the SEC want to do that? Unless that is the objective.

Ellis Hankins

Raleigh, NC
ellis.hankins@gmail.com
Cell & text: 919-349-8988

Sent from my iPhone

Ellyn Miller — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Ellyn Miller Affiliation: Jun. 14, 2026 It didn’t work the first time. Leave it alone

Sent from my iPhone

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elreyes58 — Jun 14, 2026
Subject: S7-2026-15 Comment From: elreyes58 Affiliation: Jun. 14, 2026 Elba Reyes, judiciary clerk I need the quarterly report, my pension is investmented in the market I need to now how its doing so I can plan accordingly I'm 68 was trying to retire by 70 my pension will be my only income.

Elsbeth — Jun 14, 2026
Subject: S7-2026-15 From: Elsbeth Affiliation: Jun. 14, 2026 Existing corporations already have quarterly reporting processes in place. Changes to reporting rules might inspire the “managing” of sales and expense amounts with a goal of market manipulation. Assess the negative impact with more scrutiny, especially by those pushing for this. Also it would not be consistent globally. Are we not the leader with the best method of reporting and transparency? We are so we should not change.

Elsie Elaine Connelly — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elsie Elaine Connelly Affiliation: Jun. 14, 2026 Dept. Of Education is completely unnecessary.

Elwood Aust — Jun 14, 2026
Subject: S7-2026-15 Comment From: Elwood Aust Affiliation: Jun. 14, 2026 In the first week of June 2026, I received financial statements for March 2026. This information is not timely enough to make investment decisions, but is timely enough to see what direction your investment decisions are going and what potential changes to consider. Any longer delay in receiving most recent financial statements would be useless for timely post investment decisions. Please keep the current quarterly financial statements requirement.

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el_destructo6350 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: el_destructo6350 Affiliation: Jun. 14, 2026 History proves that quarterly reporting is best for America, our businesses and our investments. Technology makes frequent reporting easy and inexpensive. There is no reason to damage our economy by this action!

Emery Pollack — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Emery Pollack Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Why would you remove quarterly information? Then the middle class and all the small guys have an even bigger disadvantage than we already do. This is a terrible decision and will hurt working class

people's portfolio more than anyone else.

Emily Legge — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Emily Legge Affiliation: Jun. 14, 2026 Emily Legge, retired, Salt Lake City, UT. This is personal to me because it reeks of non disclosure in a timely manner. There is no reason to change from quarterly reporting to 6 month reports. It will cause, in my opinion, tax fraud, improper over look and little transparency. And, as I said, there is no, absolutely no reason to change it. The quarterly reporting works. There is nothing to fix.

Emma Stanberry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Emma Stanberry Affiliation: Jun. 14, 2026 DO NOT change SEC reporting laws! Change will adversely affect those who can least afford it! Emma E Stanberry, retired, Springdale, AR.

Sent from my iPhone

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enaid987 — Jun 14, 2026
Subject: S7-2026-15 From: enaid987 Affiliation: Jun. 14, 2026 NO NO NO! They were convicted and they need to serve their sentences.

Sent from my Galaxy

Eric — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Eric Affiliation: Jun. 14, 2026 Eric Coursen retired software engineer Chincoteague Va If it’s not broke don’t try to fix it. It will just allow insiders to take money from the public

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Eric Clark — Jun 14, 2026
Subject: S7-2026-15 Comment From: Eric Clark Affiliation: Jun. 14, 2026 Keep the quarterly reports.

Sent from my iPhone

Eric Council — Jun 14, 2026
Subject: S7-2026-15 Comment From: Eric Council Affiliation: Jun. 14, 2026 Quarterly allows for

more transparency and aids in the decision-making process. Let's keep it that way!!!

Eric Dany — Jun 14, 2026
Subject: S7-2026-15 Comment From: Eric Dany Affiliation: Jun. 14, 2026 The proposal for six-month reporting is a terrible idea.
First, the opportunity for fraud increases significantly and fraud could be hidden over a longer time.
Second there would be 50% less information available to base company valuations on. Individual investors without relationships with companies would be at a significant disadvantage to professional investors who would be making more contacts with companies.
It is a bad idea. If anything, reporting should be more often, not less.
Respectfully,
Eric Dany

Get Outlook for iOS

Eric Louis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Eric Louis Affiliation: Jun. 14, 2026 Americans and our economy run on continuous updated data from all resources. It would be foolish to think there would be benefits from providing less data to investors and businesses who rely on and anticipate MORE DATA.

DO NOT REDUCE QUARTERLY REPORTING TO SEMIANNUAL.

Eric Louis

Sent from my iPhone
Confidentiality Notice:

This email message, including any attachments, is for the sole use of the intended recipient(s) and contains confidential and privileged information. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply email and destroy all copies of the original message.

Eric Salera — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Eric Salera Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We only have our freedoms because they come with transparency. As we start to roll back the curtain of transparency, then our freedoms will be sure to follow.

Eric spiewak — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Eric spiewak Affiliation: Jun. 14, 2026 Do not change quarterly to semi-annual reports. History tells us this is not good for investors. Do something useful

for a change.

Sent from my iPhone

Erica Manicom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Erica Manicom Affiliation: Jun. 14, 2026 The SEC should be doing all it can to PROTECT American citizens & investors. Weakening reporting only helps companies. Your job is to protect the PEOPLE, not to make companies lives easier, cheaper or save them money -without requiring robust reporting.

Sent from my iPhone

Erica Zacharie — Jun 14, 2026
Subject: Rule S7-2026-15; Objection to Semi-Annual Reporting and Formal Request for Expanded "Plain Language" Quarterly Reporting From: Erica Zacharie Affiliation: Jun. 14, 2026 Dear SEC Rulemaking Committee:

I am writing to express my dismay at the introduction of proposed Rule S7-2025-15. This rule, among other outrageous clauses, is an attempt to increase the obfuscation and omission of critical information from the public regarding their investments in a timely manner by moving from quarterly 10-Q's to bi-annual reporting.

As an investor, a FINRA Arbitrator, and a financial literacy educator, this is yet another betrayal of the SEC's regulatory oversight and fiduciary duty to the public. A public that is currently under siege from volitile and grossly over-valued tech and AI securities offerings led by megalomaniac executives who wish to "pump and dump" these high-risk instruments into the passive retirement funds of unsophisticated working class retail investors.

Quarterly reporting is often the only early warning sign that everyday Americans have to protect themselves and their precious retirement and investment funds. In the land of accredited investors, what seems like a compliance burden could be life and death for a retail investor trying to earn enough to survive into old age.

As an American, I am truly appalled at how rapidly fairness and ethical principles are being stripped from our markets by a financial elite who seem to have forgotten that their vast wealth is built on the labor of everyday citizens. You have no legal basis or moral right to strip US Citizens of their right to the liberty of their earnings in a free and fair market. That liberty depends on timely access to information.

This proposed rule must NOT be implemented as it is contrary to the very fabric of the American economy. Quarterly reporting must not only be maintained, but it should be expanded with more "plain language" provisions so that retail investors can better manage their hard earned returns.

Respectfully submitted,

Erica

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Erica M. Zacharie, J.D., M.P.A., C.S.M., (ISC)² CC
Managing Director
AfriCentered, L.L.C. (USA)

+1.804.404.3104 Office
africentered@gmail.com

Erica Zacharie — Jun 14, 2026
Subject: Fwd: Rule S7-2026-15; Objection to Semi-Annual Reporting and Formal Request for Expanded "Plain Language" Quarterly Reporting From: Erica Zacharie Affiliation: Jun. 14, 2026 Dear SEC Secretary Countryman:

I am writing to express my dismay at the introduction of proposed Rule S7-2025-15. This rule, among other outrageous clauses, is an attempt to increase the obfuscation and omission of critical information from the public regarding their investments in a timely manner by moving from quarterly 10-Q's to bi-annual reporting.

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As an American, I am truly appalled at how rapidly fairness and ethical principles are being stripped from our markets by a financial elite who seem to have forgotten that their vast wealth is built on the labor of everyday citizens. You have no legal basis or moral right to strip US Citizens of their right to the liberty of their earnings in a free and fair market. That liberty depends on timely access to information.

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Respectfully submitted,

Erica

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Erica M. Zacharie, J.D., M.P.A., C.S.M., (ISC)² CC
Managing Director
AfriCentered, L.L.C. (USA)

+1.804.404.3104 Office
africentered@gmail.com

Erick Pfleiderer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Erick Pfleiderer Affiliation: Jun. 14, 2026 We do not need to go backwards nor repeat the mistakes of the past! We've tried this before and learned it didn't work. Companies need to be accountable to their shareholders. This wouldn't fly with private companies and shouldn't with public companies either.

Erick Pfleiderer
Erick@pfly.com
SiriusXM, Director

Sent from my iPhone

Erik Weingold — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Erik Weingold Affiliation: Jun. 14, 2026 Under this reporting structure, critical facts that stakeholders need to know will be disclosed too late. Shareholders will be hurt. The SEC's singular charge is to protect shareholders. This plan fails to meet that obligation. In fact, it does the opposite. - Erik Weingold, Attorney, NY

Erik P. Weingold
(sent from iPhone)
PPM LAWYERS

(646) 389-4PPM (4776)
erik@ppmlawyers.com
www.ppmlawyers.com

Erin Dawson None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Erin Dawson Do not change this rule. Quarterly reports keeps everyone informed of the financial health of their investments. This is not a fair rule to private citizens with investments in these companies. Investors deserve public reports every three months so they can make informed decisions about how to invest funds. Semiannual reports just allows theses companies to fail for longer and hide losses from their investors. Do not allow this rule change. Keep reporting transparent as promised by The President. He promised us a transparent government. This rule change would be another lie told to voters. Keep the reporting quarterly.

Erin Keller — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Erin Keller Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I buy no means am a millionaire. I'm a hard-working citizen that scrimps and saves to invest measly amounts of money into companies that I hope will bring a decent future to my family. I depend on those quarterly reports to make the best decisions that hopefully afford me the ability to not waste my hard earned money on badly performing companies. The SECs proposal would make the act of participating in investment far too risky to trust my family's financial safety to. And it's the millions of us measly investors that truly carry these companies.

Esther Read — Jun 14, 2026
Subject: S7-2026-15 From: Esther Read Affiliation: Jun. 14, 2026 As someone who's family worked on the New York stock exchange, and in New York banking and real estate, I know how important quarterly reporting is to make informed financial decisions and for responsible fiscal management. Unless you want 1929 all over again and a decade long depression, don't stop quarterly reporting. It keeps the economy healthy and allows us to make money.

E. D. Read

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evelynk1 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: evelynk1 Affiliation: Jun. 14, 2026 Reporting biannully doesn't give their investors the information to make intelligent decisions regarding their investments. Biannully Reporting only helps those trying hide valuable information. What's the phrase, the rich get richer. Honest reporting should be shared with all stockholders.

Sent from my Galaxy

Fabian Glazer — Jun 14, 2026
Subject: S7-2026-15 From: Fabian Glazer Affiliation: Jun. 14, 2026 Just more corruption by the convicticted felons administration to keep the corporations from revealing their corruption Keep them reporting Quarterly

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family First — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: family First Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This is another scam

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fanny kasher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: fanny kasher Affiliation: Jun. 14, 2026 Publicly traded companies shouyha e quarterly report as they do now. It provides transparency in a timely manner for investors and journalists as well as government agencies. Dr. Fanny Kasher,
MD

Yahoo Mail: Search, Organize, Conquer

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faril ward — Jun 14, 2026
Subject: S7-2026-15 Comment From: faril ward Affiliation: Jun. 14, 2026 Maintain quarterly reporting as the sole method for ensuring corporate accountability.

Yahoo Mail: Search, Organize, Conquer

Fausto Uquillas — Jun 14, 2026
Subject: S7-2026-15 Comment From: Fausto Uquillas Affiliation: Jun. 14, 2026 keep quarterly recording!

Fausto Uquillas

Faye J — Jun 14, 2026
Subject: S7-2026-15 Comment From: Faye J Affiliation: Jun. 14, 2026 This is robbery! What's the purpose of changing the rules, to allow fraud to run without eyes on what's happening? Seems like this administration enjoys fraud in all forms! Why?

Get Outlook for Android

Faye Steinhauser — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Faye Steinhauser Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: there is absolutely no good reason for this change. Transparency will go down and fraud will go up. Millions of everyday investors rely on this reporting to have some chance of making wise investment decisions, while insiders will continue to profit. This is an absolutely ridiculous change to long-term policies in place to protect the confidence we have in the stock market overall.

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felderwest — Jun 14, 2026
Subject: S7-2026-15 From: felderwest Affiliation: Jun. 14, 2026 I see no harm done by quarterly reporting and therefore no reason to change it. Semi-annual reporting doubles the amount of time for financial mischief and ability to hide criminal trading.

Sent from my Galaxy

Felecia Studstill — Jun 14, 2026
Subject: S7-2026-15 Comment From: Felecia Studstill Affiliation: Jun. 14, 2026 As a small investor, I'm already at a disadvantage to corporations and large mechanized trading houses. Quarterly reporting by these companies financed by public trust is the least we should be able to expect.

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firebaseamerica — Jun 14, 2026
Subject: Comment on S7-2026-15 From: firebaseamerica Affiliation: Jun. 14, 2026 We know transparency is the only way. Regular reports are essential.

Sent from my Galaxy

Florence Johnson — Jun 14, 2026
Subject: S7-2026-15 From: Florence Johnson Affiliation: Jun. 14, 2026 Please...SEC... no more Enron ever! Protect the people not the corporations. Don't give two of them back.

Four times a year, someone has to sign for the numbers our savings ride on. The SEC must always keep it that way, on the record. Make it permanent reporting rule.

Florence Prince — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Florence Prince Affiliation: Jun. 14, 2026 As an average American I don’t want this to happen. I think the SEC needs more scrutiny not less ! I also think it’s important that we the little people don’t get screwed out of one cent after the last year!

Sent from my iPhone

Floyd Clelend — Jun 14, 2026
Subject: S7-2026-15 Comment From: Floyd Clelend Affiliation: Jun. 14, 2026 More crookedness leave it as it is working class can't hide but this help rich people absolutely not no change

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FMFrom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: FMFrom Affiliation: Jun. 14, 2026 If no one is watching companies will play games with the books to the detriment of the investors! It’s been observed many times! Just look at the history of the many frauds investigated by the agency.
Frances From
Retired Former Examiner for the SEC

Sent from my iPhone

Foxy Loxy — Jun 14, 2026
Subject: S7-2026-15 From: Foxy Loxy Affiliation: Jun. 14, 2026 To Whom It May Concern,

I am writing to express my firm belief that quarterly reporting is essential for ensuring financial transparency and accountability. It is vital to protect everyday citizens and ensure that wealth is managed responsibly.

I urge you to prioritize transparency and remain accountable to the public.

Sincerely,

Kathleen (Katy) Fox-Tarzian
Retired
California

Kathleen (Katy) Fox-Tarzian
ktisafox@gmail.com

Fran Russ — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Fran Russ Affiliation: Jun. 14, 2026 Please leave as is. Total transparency !
Fran Russ

Sent from my iPhone

Frances Furman — Jun 14, 2026
Subject: S7-2026-15 From: Frances Furman Affiliation: Jun. 14, 2026 Sick of these rich folk sucking the life out of the rest of us.

Sent from my iPhone

Frances Muir — Jun 14, 2026
Subject: S7-2026-15 From: Frances Muir Affiliation: Jun. 14, 2026 You are accountable

Sent from my iPhone

Frances Parrett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Frances Parrett Affiliation: Jun. 14, 2026 Doesn't sound good to me

God bless you,
Frances

Francis JX Eaton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Francis JX Eaton Affiliation: Jun. 14, 2026 Quarterly reporting exists to hold Companies accountable. With it came extreme scrutiny of Internal Controls and the expansion of FASB's providing guidance and rules of accountability to give shareholders clear information on their investments. Any change to this in what is now a more volatile time than the 70's as AI is allowed to assume more task would create financial chaos. The practice of predicting and reporting quarterly results is needed now more than ever.
Very truly yours
Francis J. X. Eaton
Retired
FrancisJXEaton @gmail.com

Francois Lacherez — Jun 14, 2026
Subject: S7-2026-15 Comment From: Francois Lacherez Affiliation: Jun. 14, 2026 This is unfair for small investors. Please don't do this!

François Lacherez

Frank Hogg — Jun 14, 2026
Subject: S7-2026-15 Comment From: Frank Hogg Affiliation: Jun. 14, 2026 Keep quarterly reports so that an average person can make informed decisions to protect their family financially.

Thank you!
Fred Hoggard
Rural Nebraska

Yahoo Mail: Search, Organize, Conquer

Frank Jackson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Frank Jackson Affiliation: Jun. 14, 2026 Frank W Jackson, Sr; Retired; Fuquay Varina, NC; Quarterly reporting is critical to full transparency of the health of companies. Anything less is the antithesis of full disclosure.

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frank moravec — Jun 14, 2026
Subject: Comment on S7-2026-15 From: frank moravec Affiliation: Jun. 14, 2026 Leave it alone

Sent from my iPhone

Frank Rye — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Frank Rye Affiliation: Jun. 14, 2026 Absolutely Not.

Fred Blundell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Fred Blundell Affiliation: Jun. 14, 2026 I believe quarterly reporting must be continued as a minimum. The wisest man in the world, whose father was a shepherd, said, "Pay careful attention to the condition of your flocks, give careful attention to your herds, for riches do not last forever, nor does a crown last from generation to generation."
Proverbs 27:23-24 NET
https://bible.com/bible/107/pro.27.23-24.NET

I would very likely not trust a company that was not transparent and honest enough to post the status of their business at least every quarter. I prefer daily market reports on stock and fund

investments.

Sent from my iPhone
Fred Blundell

"I will bless the Lord at all times;
His praise shall continually be in my mouth.
My soul shall make it's boast in the Lord;
The humble shall hear it and rejoice.
O magnify the Lord with me,
And let us exalt His name together.
I sought the Lord, and He answered me,
And delivered me from all my fears."

Psalm 34:1-4 (NAS)
><\\/>

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fred douglas — Jun 14, 2026
Subject: S7-2026-15 Comment From: fred douglas Affiliation: Jun. 14, 2026 keep it quartely

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Fred Paul — Jun 14, 2026
Subject: S7-2026-15 Comment From: Fred Paul Affiliation: Jun. 14, 2026 The only way to protect everyday investors is to continue requiring public companies to report their financials quality, like they have done for decades!

Don't let them blind their investors a to what they've been doing...

Fred Paul
(512) 619-0388

"Although the price of war is high
The value of freedom is priceless!"
"Don't let it go to waste"
F.P.

Fred Rose — Jun 14, 2026
Subject: S7-2026-15 Comment From: Fred Rose Affiliation: Jun. 14, 2026 Quarterly reporting only, forever!

Sent from my iPhone

Frederica McGregor — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Frederica McGregor Affiliation: Jun. 14, 2026 History has shown us that quarterly earnings reporting is good for market growth. I have spent my entire life building up my portfolio. Now that I am retired, I can’t afford to see that squandered just to save large corporations some time and money. Keep the transparency of quarterly reporting. Frederica McGregor, Gloucester, VA

Frosty Frances — Jun 14, 2026
Subject: S7-2026-15 From: Frosty Frances Affiliation: Jun. 14, 2026 I don't want to see another Enron. It's bad enough that Orange Sewer Rat's trying to tank our economy deliberately, but you shouldn't be helping that monster do it. If you left it up to me, I'd make CEO's have to report TWICE as OFTEN as they do already.

G B — Jun 14, 2026
Subject: Comment on S7-2026-15 From: G B Affiliation: Jun. 14, 2026 Keep quarterly!

Sent from my iPhone

G Lawrence Stowers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: G Lawrence Stowers Affiliation: Jun. 14, 2026 I sincerely hope that what I read is wrong. You are reverting to semi annual reporting, replacing quarterly? I thought improving transparency was the goal, not the opposite. DON'T DO THIS, PLEASE.

G Primo — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: G Primo Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The whole purpose of the SEC is to keep the market free And free from corruption. You must regulate with balance and intention. Please do your job

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G. M. Roh — Jun 14, 2026
Subject: S7-2026-15 Comment From: G. M. Roh Affiliation: Jun. 14, 2026 Oh my goodness are we just destroying our country little by little? How dare you play around with company financials and not make companies accountable — what idiot said no more quarterly reporting??? And now companies can hide their financials for six months out of the year???? What in the world is happening to our country? We’re going to have more crooks,, embezzlers, etc etc . Since we already have one in the White House I guess the SEC figures the rest of the country doesn’t care.
I care. And I am very disappointed in the SEC.

Gabrielle Roh
3174 South Kenwood St.
Salt Lake City UT 84106

G. Scott FitzGibbon — Jun 14, 2026
Subject: S7-2026-15 Comment From: G. Scott FitzGibbon Affiliation: Jun. 14, 2026 Biannual is nowhere near sufficient. Too much can change and be hidden in that lengthy period of time. It needs to be quarterly!

This message is probably being generated by Siri. Please contextualize/filter/ignore any gobbledygook accordingly.

G. T. Black — Jun 14, 2026
Subject: S7-2026-15 From: G. T. Black Affiliation: Jun. 14, 2026 Going from quarterly reports to semi-annual reports only invites more fraud and theft. I still hate that my tax dollars bailed out investment firms PLUS gave massive bonuses to those responsible for the irresponsible acts that crashed the housing market crash, Fanny Mae, Freddy Mac, and every stock trading firm EXCEPT ONE! And only one guy went to jail???? DO YOUR JOB AS THE WATCHDOG OF FRAUD, INSIDER TRADING, AND SPOT THE BERNIE MADOFFS BEFORE THEY BREAK THE BANK! You're just trying to make your job easier and eventually, after you've castrated yourself, completely sterile and useless!!

Sent from my iPhone

Gabriel Gerni — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gabriel Gerni Affiliation: Jun. 14, 2026 Retaining the quarterly reporting requirement is vital for investor confidence.
-- Gabriel Gerni, Project Manager.

Gabriel Lereira — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Gabriel Lereira Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am a retail investor, and I rely on quarterly reports to make informed investment decisions. Reducing reporting from every three months to every six months would give individual investors less information while large institutions continue to have access to additional resources and research. I believe quarterly reporting promotes transparency and helps keep markets fair for everyone. For these reasons, I respectfully oppose this proposal.

Gail Lashbrook — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gail Lashbrook Affiliation: Jun. 14, 2026 Since it didn't work well for the "little people" the first time, exactly who would benefit this time?

Gail Sadlier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gail Sadlier Affiliation: Jun. 14, 2026 I definitely need to

know what’s going on with my money more ten twice a year!!!!!

Gail Tomo — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gail Tomo Affiliation: Jun. 14, 2026 Please do what is right! How else can regular people really know what is happening. I am 87 and need that info so my resources keep my living stable. G Tomo

Sent from my iPhone

Gail Witherill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gail Witherill Affiliation: Jun. 14, 2026 Quarterly reports keep everyone on their toes…no time to get sloppy , cover up mistakes, and/or mislead investors.
Gail Witherill,
Retired
Maine

Sent from my iPhone

Garage Detailer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Garage Detailer Affiliation: Jun. 14, 2026 Hi my name is Scott Jarvis from North Carolina. I'm a retired soul and am very concerned about quarterly reporting for public companies being phased out. I rely on these reports for investing and feel it is a disservice to investors to remove the quarterly filing requirements.

Please keep the filing requirements of quarterly filing intact. Thank you,
Scott Jarvis

Scott Jarvis
Marketing Manager, Garage Detailer
704-754-2184 I garagedetailer@gmail.com

Click to schedule a meeting

Garbare — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Garbare Affiliation: Jun. 14, 2026 We have already seen

that this frequency on reporting does not work for average investors and opens the door for manipulation. Gary Grunewald Idaho

Yahoo Mail: Search, Organize, Conquer

Gary Brownlee — Jun 14, 2026
Subject: S7-2026-15 From: Gary Brownlee Affiliation: Jun. 14, 2026 There is no lawful reason to stop this

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Gary Daniels — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Daniels Affiliation: Jun. 14, 2026 If that's the case should not go that direction!!!

Gary Daniels — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Daniels Affiliation: Jun. 14, 2026 Leave this reporting the way it is do not change it please !

Gary Duffy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Duffy Affiliation: Jun. 14, 2026 Please retain the quarterly reporting! It is necessary and important to the American people!

Sent from my iPhone

Gary Hann — Jun 14, 2026
Subject: S7-2026-15 From: Gary Hann Affiliation: Jun. 14, 2026 Do not change the current law for quarterly reporting. Changing it will result disaster!!

Gary Harris — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gary Harris Affiliation: Jun. 14, 2026 Keep Quaterly reporting

Sent from my iPhone

Gary J Moss — Jun 14, 2026
Subject: S7-2026-15 From: Gary J Moss Affiliation: Jun. 14, 2026 No cushy arrangements for CEO's.

….
Gary J Moss

New Haven

Gary Klein — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Klein Affiliation: Jun. 14, 2026 From the research I've seen, reporting quarterly offers more transparency and has powered larger gains for the countries who are reporting quarterly (including the United States) when compared to countries who only report semi-annually. Keep the reporting quarterly. Predictions say we could lose up to 38% of investments if we change to reporting less frequently. I recommend keeping the reporting quarterly. Thank you.

Gary Klein

Gary Lind — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Lind Affiliation: Jun. 14, 2026 Quarterly reporting, change nothing!

Gary Peterson — Jun 14, 2026
Subject: S7-2026-15 From: Gary Peterson Affiliation: Jun. 14, 2026 Keep things as they are. Quarterly reporting reduces the chances of fraud.

Gary Riecke — Jun 14, 2026
Subject: S7-2026-15 From: Gary Riecke Affiliation: Jun. 14, 2026 Every CEO must keep personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing 'semi-annual' reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for your savings.
I demand as an American citizen with a financial interest at stake that thecSReC keeps Quarterly Reporting mandatory!

Sent from my iPhone

Gary Riecke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Riecke Affiliation: Jun. 14, 2026 Please, for the sake of all hard working Americans whose savings you would put at risk by switching, keep the mandates of quarterly reporting, the rule we've kept. Why would you change this?

Sent from my iPhone

Gary Rose — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gary Rose Affiliation: Jun. 14, 2026 Quarterly reporting is Paramount to financial success in knowing where you are at all times. It's something done by all

major corporations, and something that every household should do at least on a quarterly basis please do not remove this valuable piece of data. Period Danielle Rose Shawnee, KS 66216.

Sent from my iPhone

Gary Taylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gary Taylor Affiliation: Jun. 14, 2026 Keep us informed

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Gay Callaway — Jun 14, 2026
Subject: S7-2026-15 From: Gay Callaway Affiliation: Jun. 14, 2026 The American citizens are the losers if this regulatory reporting is cut in half. For once, try to lead our nation with a commitment to excellence and in the service of humanity— instead of seeking the almighty dollar. This nation today is falling down the path of chaotic leadership where the 1% earners benefit and everyone else suffers. This administration's management of corporate operations and national leadership is pitifully inadequate.

Gay M. Callaway
Studio City, CA
Retired Educational Consultant, Teacher, Administrator, Curriculum Developer, and Teacher Trainer (44yrs)

Gaye Hambrice — Jun 14, 2026
Subject: S7-2026-15 From: Gaye Hambrice Affiliation: Jun. 14, 2026 Knock it off! SEC you've not regained any trust or respect since your 2008-2009 Madoff cronyism antics. Either do your job or let's just shut you down since you seem to lean toward "do nothingness" and continue with the great American ripoff!

Sent from my iPhone

Gayle Kush — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gayle Kush Affiliation: Jun. 14, 2026 Why on earth would anyone think this is a good idea. We already have rampant jnsider trading going on with this administration. Add this to the mix and those of us who are not millionaires stand to lose our life savings and our ability to count on our invests to pay our expenses for the last years of our lives. Especially when they are messing with our social security payments that we have paid into our entire working life. Please don't do this!
Gayle Kush

Henry VanDyke

Gayle Weber — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gayle Weber Affiliation: Jun. 14, 2026 Returning to semi-annual reporting by public companies is unacceptable. It may have been practical fifty years ago, in a time when computers and digital communications were in their infancy,, but given the sophistication of today's technology, the ONLY reason to return to the dark ages of corporate reporting is to let companies slide, hide, and bide their sweet time before they have to be open to public scrutiny. That's right, public - as in PUBLIC corporations. With today's technology, we could actually speed up reporting to monthly.

Less frequent reporting could harm market transparency, increase volatility, grease the wheels for insider trading, erode trust in markets and reduce capital market participation and liquidity,

I know the I that our current president is behind this movement. You need to have the courage and tenacity to stand up to him and, in the words of Barbara Bush, JUST SAY NO. Quarterly reporting is good for the public, and what's good for the public is good for the economy. Semi annual reporting would allow a lot of dirty, underhanded dealing. Don't do it. Vote no.

Gayle Weber
Delmar, Maryland

Gaynor Cote — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gaynor Cote Affiliation: Jun. 14, 2026 Dear SEC.
I am retired and on a fixed income. My economic security depends on frequent expert analysis. Please continue quarterly reporting.

Gaynor Coté
Retired international civil servant
Brooklyn, New York

Gaynor Cote — Jun 14, 2026
Subject: File No. S7-2026-15 From: Gaynor Cote I am a retired person on a fixed income. Economic security is of the utmost importance and requires frequent, expert oversight. Please insist on quarterly reporting.

Gene Ann D — Jun 14, 2026
Subject: S7-2026-15 From: Gene Ann D Affiliation: Jun. 14, 2026 In today's world, wealth is valued more than integrity. More frequent reporting minimizes the damage done to those who have to have their investments to live on in retirement. It is the SEC's job to keep everyone honest.
Gene Ann Duyck,

retired in Texas

Gene Rauscher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gene Rauscher Affiliation: Jun. 14, 2026 Returning to semiannual reporting benefits the people who run the corporation, not the investor, and certainly not the small investor. Maintain the current level of transparency!

Sent from my iPhone

Genevieve Lemire — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Genevieve Lemire Affiliation: Jun. 14, 2026 Quartery reporting keeps our savings and investments safe with more NOT less transparency.
Genevieve Lemire
Pembroke Maine

Genevieve Lemire — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Genevieve Lemire Affiliation: Jun. 14, 2026 Quartery reporting keeps our savings and investments safe with more NOT less transparency.

George Archibald — Jun 14, 2026
Subject: S7-2026-15 Comment From: George Archibald Affiliation: Jun. 14, 2026 George R Archibald. I am a retired plumber and part time cattle rancher. It's important to me to get quarterly reporting on my investments. I would rather see monthly reporting than biannual. This helps investors stay on top of changes in the markets better. In a time of changing politics, and business plans we need more transparency, not less. Thank you

Sent from my iPhone

George McCarley — Jun 14, 2026
Subject: S7-2026-15 From: George McCarley Affiliation: Jun. 14, 2026 I am the greatest of altime Corporate Turnaround Leaders. I can attest that far too many issues occur each year with no warning, thus creating often impossible situations for anyone to understand
on a quarterly basis.

Government agencies via this stupid act take on a communist view of corp. Executives.

Government actions are far more destructive of financial integrity than is fraud.

Union actions are a far greater threat than is
fraud.

Typical lawyers and investigators are fully incapable of understanding such financial impact issues.

The most simple solution is to repeal this legislation and remove this communist radical government spectra.

George McCarley

George Nixon — Jun 14, 2026
Subject: S7-2026-15 From: George Nixon Affiliation: Jun. 14, 2026 EXACTLY WHY would the SEC be Contemplating less oversight is the core question! What is gained and by whom ?
George Nixon
Texas resident

Sent from my iPhone

GEORGE SAYEG — Jun 14, 2026
Subject: S7-2026-15 Comment From: GEORGE SAYEG Affiliation: Jun. 14, 2026 Do Not Change quarterly reporting.

Sent from my iPhone

GEORGE SAYEG — Jun 14, 2026
Subject: Comment on S7-2026-15 From: GEORGE SAYEG Affiliation: Jun. 14, 2026 Leave reporting as is .

Sent from my iPhone

George-Cathy Penno — Jun 14, 2026
Subject: S7-2026-15 Comment From: George-Cathy Penno Affiliation: Jun. 14, 2026 keep the Quarterly reporting. my investment decisions depend on this information.
Catherine M. Penno

Gerald DeLemos — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gerald DeLemos Affiliation: Jun. 14, 2026 Jerry DeLemos , Operating Room Nurse. In my opinion it is dishonest. It gives unfair advantage to corporate insiders with longer gaps. Whatever happened to being up front.

Sent from my iPhone

Gerald Maringione — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gerald Maringione Affiliation: Jun. 14, 2026 Do not change

the current reporting

Jerry Maringione
239.887.8858

Gerald Primm — Jun 14, 2026
Subject: S7-2026-15 From: Gerald Primm Affiliation: Jun. 14, 2026 We've tried bi-annual reporting, the last time 1955-70, and it was terrible for investors. Do not change the quarterly reporting requirement.

Sent from my iPhone

Gerald S Yuhaniak Jr — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gerald S Yuhaniak Jr Affiliation: Jun. 14, 2026 Quarterly reporting needs to be kept in place to prevent larger involved entities from gaming the system, which they'd use to take advantage of others.

Gerard Midworth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gerard Midworth Affiliation: Jun. 14, 2026 Just another way to keep the working class down. Keep quarterly reports

Sent from my iPhone

Gerard P. Mooney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gerard P. Mooney Affiliation: Jun. 14, 2026 Continue with the quarterly reporting . Going backwards doesn't makes sense.. the quarterly reporting enables the individual to see what is happening and not waiting six months which could cause a loss to the smaller investors portfolio.

Sent from my iPhone

Gerda — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gerda Affiliation: Jun. 14, 2026 Keep it. The technology and systems are in place and in use already. What possible reason could there be to withhold actionable information from investors???

Gerry Andrews — Jun 14, 2026
Subject: S7-2026-15 From: Gerry Andrews Affiliation: Jun. 14, 2026 Gerard Andrews
USAF (Retired)
DAF Civilian (Retired)

San Angelo, TX

Reporting should be kept as-is. These rules were placed in effect for a reason, and the circumstances requiring the creation of the existing rules have not changed. The proposed changes will introduce more volatility into small individual investors' retirement accounts while disproportionally benefiting large investors and corporations.

GERRY TIZIANI — Jun 14, 2026
Subject: S7-2026-15 Comment From: GERRY TIZIANI Affiliation: Jun. 14, 2026 NNOOOOOOOO! History says NNNOOOOOOO!!!

Sent from my iPhone

GHAZZAL DABIRI — Jun 14, 2026
Subject: S7-2026-15 From: GHAZZAL DABIRI Affiliation: Jun. 14, 2026 Hello,

This comment is in relation to S7-2026-15:

It seems these days our government is actively seeking corruption and lawlessness for the wealthy leaving the rest of us to pay for it.

I'd like my government to be my watch dog, protecting me from exploitative corporate predators.

Keep the Enron rule which was instituted for good reason.

Thank you for your time.

Ghazzal Dabiri
Fort Lauderdale, FL.

Gilbert Matheny — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gilbert Matheny Affiliation: Jun. 14, 2026 Please continue quarterly reporting. Respect for small investors like me would suffer if your organization reports only every six months at a time. Thank you in advance for making wise decisions for hard working Americans. Sincerely Gilbert Matheny

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Gillian McCarty Ellis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gillian McCarty Ellis Affiliation: Jun. 14, 2026 Why change? Companies should be held accountable!

Sent from my iPhone

Gina Hamlin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gina Hamlin Affiliation: Jun. 14, 2026 This action is about hiding what they are doing. I say no, quarterly reporting is the backbone of clarity and responsible monitoring of these companies. Clarity and transparency is mandatory!

Gina K — Jun 14, 2026
Subject: S7-2026-15 From: Gina K Affiliation: Jun. 14, 2026 Do not remove the quarterly reporting requirements!!

Gingerken — Jun 14, 2026
Subject: Do not change quarterly reporting From: Gingerken Affiliation: Jun. 14, 2026 To whom it may concern,

Ordinary investors cannot afford lax reporting on our hard earned investments! As a single mothe, I worked hard for decades to be able to put savings away so that I could be self-sufficient once I retired. I cannot afford to have that jeopardized, and there are so many others like me in the same or similar situations!

The SEC should not be allowed to reduce the frequency of reporting. We need to have the reports continue to be available quarterly

Regards,.

Mary Kenney
Ogden, Ut

Ginny Antoniotti — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ginny Antoniotti Affiliation: Jun. 14, 2026 I absolutely want to have quarterly earnings reports. The original experiment of reducing frequency to semi-annual reporting from 1955- 1970 was a time when many individuals lost a huge portion of their portfolio valuation due in part to a lack of knowledge about their investments! Sounds to me like a great way to defraud investors, and the mere possibility of that happening angers me!
Retired investor, Virginia Antoniotti Kalamazoo, Michigan.

Sent from my iPhone

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ginny fields — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ginny fields Affiliation: Jun. 14, 2026 We must continue quarterly reporting!!!

Ginny Gibbs — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ginny Gibbs Affiliation: Jun. 14, 2026 My husband and I

are recently retired, and stay on top of our finances. We absolutely need quarterly reports to be well informed. Please do NOT switch back to the semi-annual reporting!

--
ginny

Life. Short. Dessert NOW

Glen Shinn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Glen Shinn Affiliation: Jun. 14, 2026 Keep quarterly reports

Glen Shinn
glen.shinn@gmail.com
979.204.8654

Glenda Smith — Jun 14, 2026
Subject: S7-2026-15 From: Glenda Smith Affiliation: Jun. 14, 2026 Quarterly reports should remain.

Glenda Smith, Realtor
Lee Realty LLC
glenda@glendasmith.realtor
(907) 232-0518 (cell)
(907) 376-4039 (facsimile)

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Glenda Smith Rowe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Glenda Smith Rowe Affiliation: Jun. 14, 2026 SEC has a responsibility to be responsive to the investor as does the company. Reducing disclosures restricts a company's and an individual's right to know!! Do not reduce disclosures to twice a year. Our money is how we live and!how we support the country. Whose big idea is this fraud and why!!!

Sent from my iPhone

Glenda Washington — Jun 14, 2026
Subject: S7-2026-15 Comment From: Glenda Washington Affiliation: Jun. 14, 2026 Keep the quarterly reports

Sent from my iPhone

Glenn Giardinelli — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Glenn Giardinelli Affiliation: Jun. 14, 2026 I'm an engineer. Don't change it!

Sent from my iPhone

Glenn Hays — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Glenn Hays Affiliation: Jun. 14, 2026 Keep Quarterly Reporting for businesses and Stock Market Evaluations.
I'm retired now. No time to make up the lost money that going to semi-annual reporting risks.
Looking at History, and current international markets, taking us back to the 1950's for corporate reporting is HIGHLY LIKELY to destroy Millions of Americans (including Retirees) Retirement Accounts/Funds
With Social Security already facing bankruptcy, why would any Socially Elected Official set up their Constituents to take a fall like that ?
And Appointed Officials, there is no difference. The US Government is here to govern for the protection of its citizens. Not to sacrifice them on the alter of protecting corporations and business owners, Special Interest Groups. This will likely devastate the Economy. More Homelessness. More people struggling to pay necessities. More people who Can't
Don't Do This.
Sincerely, Glenn Hays

Sent from my iPhone

Glenn Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Glenn Johnson Affiliation: Jun. 14, 2026 We need to keep what we have. Going to 2 times a year would slow my response time for buying and selling. What is Washington trying to hide?

Glenn L Johnson
Building N6672T

Gloria Anthony RETIRED — Jun 14, 2026

Subject: File No. S7-2026-15 From: Gloria Anthony *Gloria Anthony, Retired, Southern Pines, NC. As Retirees, quarterly investment reporting is very important because we rely on our investments to maintain a comfortable and healthy but not extravagant means of living. Further, having quarterly investment reports accurately calculates our cost basis for taxes, verify unauthorized transactions, and track portfolio progress against your financial goals. They are vital, timely proof of our investments until comprehensive annual summaries are generated . Maintaining these records provides several distinct benefits:Audit Readiness: The Internal Revenue Service (IRS) requires documentation for all buy/sell transactions in taxable accounts. Quarterly statements provide a clear timeline of our cost basis and capital gains . Performance Tracking: We can easily monitor how our asset classes and funds performance against established market benchmarks . Transaction Verification: Financial Industry Regulatory Authority (FINRA) stresses that reviewing regular reports helps safeguard your funds against unauthorized withdrawals or errors.

Gloria Antill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gloria Antill Affiliation: Jun. 14, 2026 I do not approve of rolling back this quarterly reporting. We all know how that makes us susceptible to cheating
Gloria Antill 76354

Sent from my iPhone
Gloria

Gloria Bessenbacher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gloria Bessenbacher Affiliation: Jun. 14, 2026 Please, keep the reporting quarterly.

Sent from AT&T Yahoo Mail on Android

Gloria Bogdan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gloria Bogdan Affiliation: Jun. 14, 2026 We need quarterly reporting!
NO to semi annual reporting and a return to 1955 business practices!
KEEP QUARTERLY REPORTING!
Thank you!
Gloria Bogdan

Gloria Hogg — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gloria Hogg Affiliation: Jun. 14, 2026 Things have to be open and available for everyone to see. Too much can happen without the public knowing during that time.
Gloria Hogg

Sent from my iPhone

Gloria Long — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gloria Long Affiliation: Jun. 14, 2026 If it's not broke don't try to fix it. Keep quarterly reports!
Gloria Long
Sent from my iPhone

Gloria Tedrick — Jun 14, 2026
Subject: S7-2026-15 From: Gloria Tedrick Affiliation: Jun. 14, 2026 Please, with so much fraud, so much tax evasion, so much everything and anything for the extremely wealthy and nothing for those who actually produce their wealth. I cannot believe that you would actually consider cutting the recording down from quarterly to half that. Is there any part of the United States government that is not built
on fraud? What other reason than allowing these corporations to get away with corrupt policies would you have for changing this??

Kind Regards,

Gloria J. Tedrick
Cell: 918.327.9060

gloria.s.tedrick@gmail.com

Gmail — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gmail Affiliation: Jun. 14, 2026 Keep Quarterly reporting. The electronic accounting efficiencies make quarterly financial reporting doable; or does the SEC planning one requiring the use of actual paper spreadsheets again?

Effectiveness requires timeliness. Sooner we have the information the better our planning.

Let's not live in the 1950's again.

Sent from my iPhone

GnA Gmail — Jun 14, 2026
Subject: Comment on S7-2026-15 From: GnA Gmail Affiliation: Jun. 14, 2026 The SEC should be shut down, they appear to be the enemy of the People.

Sent from my iPhone

Goddess Miya — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Goddess Miya Affiliation: Jun. 14, 2026 Yrredg rdzcknxskns kns nkxs: s mamzkwkzkamamas🤣🤣🤣🙂🟥😇🟥😇 S G😇🟥🙂 T N😇🟥🟥 S G Z A😇😋😇 M S😇 S N🤪😋🤭 M S🤭😌😂😍😅🤪😂🤪🤭
F R H R F R E E H R D K B I E E H R C K F R C I C K E E C I F K C I F K C I B F E E B Z E E E U B B E R B Y djfjdhdhdhdfhfhfjffjhfhfjfdjfudhfhdhfhfhcjchcjfdjdjcncnfjdjrigjhhrueueueieieieijjiij hnfjnf njfvuh,fvub,fbu, ffjnfvnjvfhnvrnjrvnjfvjndcniinddincijdcdcnidcnidcdxunceundcundchudcundcuncuehujdcdxuhexuhxeuh exhuwxuhunijxwsxunsxnuwduninwswsijwsunjwx🐈‍⬛ N L🤪 Z A🤪 T N🟥

Sent from my iPad

Goldie Gushee — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Goldie Gushee Affiliation: Jun. 14, 2026 Jenness and Goldie Gushee
Appleton, Maine

Please keep quarterly accountability. We need more security in finances/investments, not less.
We are headed into a really troublesome decade worldwide. Everything we seem to be doing is digging into a more precarious and deeper hole.
It is hard to be conservative with so much loss of leadership.
Please hold strong.

Thank you.

Gordon Andrews — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gordon Andrews Affiliation: Jun. 14, 2026 It's not right that the government would let this happen. You work for us not the other way around.

Gordon Lunde — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gordon Lunde Affiliation: Jun. 14, 2026 Why? Unless there’s something to hide, there’s no reason for this. In fact it should be monthly.

Sent from my iPhone

Gordon Richardson — Jun 14, 2026
Subject: S7-2026-15 From: Gordon Richardson Affiliation: Jun. 14, 2026 The big question for me on this is Why?!!!! Less accountability means less protections for the public, especially potential investors not as savvy as more experienced investors. The fact that
this law is required in the first place tells us why it is needed and so important. Less signatures means more chances for wrongdoing to occur AND less chances to catch wrongdoing and nip it in the bud. Reducing the reporting requirements is moving in exactly
the wrong direction. G. Richardson, supervisor, Bklyn, NY.

Yahoo Mail: Search, Organize, Conquer

Gordon Smith — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gordon Smith Affiliation: Jun. 14, 2026 Please go to 6month reporting like most of the world, it will strengthen our economy

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Grace Coon — Jun 14, 2026
Subject: SEC corporate quarterly reporting comments From: Grace Coon Affiliation: Jun. 14, 2026 Grace Coon, retired in Texas.

Quarterly reporting is an absolute necessity! This gives the information required to see changes in income and expenses, protect everyone who is NOT a CEO from being able to steal money or hide good/bad changes in financial health. This is the only way to everyday investors can see corporate financial status. Do not waive this necessary reporting and risk another failure like ENRON!

Regards,

Grace Coon

grace.coon@AOL.com

Grace Martin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Grace Martin Affiliation: Jun. 14, 2026 Stay with quartly reporting! This idea didn't work before, don't try it again!

Grace Weisberg — Jun 14, 2026
Subject: S7-2026-15 From: Grace Weisberg Affiliation: Jun. 14, 2026 Allowing public companies to skip quarterly reporting is inviting corruption - just like we saw at Enron. Please do not make this change. Those of us who rely on public companies for our pensions and retirement will end up

paying the price - and unlike the CEOs- we aren't making millions a year to offset the losses

Sent from my iPhone

Grant Schenck — Jun 14, 2026
Subject: S7-2026-15 Comment From: Grant Schenck Affiliation: Jun. 14, 2026 Please do not move reporting to twice a year. Keep the current quarterly reporting.

Regards,

Grant Schenck
schenck.grant@gmail.com
(508) 560-3328

Grant Smart — Jun 14, 2026
Subject: S7-2026-15 Comment From: Grant Smart Affiliation: Jun. 14, 2026 My name is Grant Smart, and I am a Project Estimator based out of Texas. I strongly oppose the idea of 6 month earnings reporting. It is my strong belief that this will hurt average Americans and it not in the public's best interest.

Regards,

Grant A. Smart

Greg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Greg Affiliation: Jun. 14, 2026 Need to stay on quarterly reporting

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Greg Chait — Jun 14, 2026
Subject: S7-2026-15 Comment From: Greg Chait Affiliation: Jun. 14, 2026 It is appalling that you want to drop quarterly reporting for public companies.

Gregory Marshall Chait, Esq.
904 2nd Avenue
Tybee Island, Georgia 31328

Greg Fithian — Jun 14, 2026
Subject: S7-2026-15 From: Greg Fithian Affiliation: Jun. 14, 2026 This entire sham of the corrupt trump administration is coming to an end after the midterms and then the prosecutions will begin. I

was just following orders won’t be a viable defense. If yall want to be on the wrong side of the courtrooms keep messing with Americans. We are going to make every corrupt mother ****er pay dearly.

Sent from my iPhone

---

greg gatten — Jun 14, 2026
Subject: Comment on S7-2026-15 From: greg gatten Affiliation: Jun. 14, 2026 Greg Gatten from ohio, I'm retired on a pension, I do not wish this on anyone because I know who it will hurt the most, all this party of malcontents do is grift and rob from real Americans, just stop the nonsense, you have more than enough. Thank you for your attention to this matter.

Greg Kluempers — Jun 14, 2026
Subject: S7-2026-15 From: Greg Kluempers Affiliation: Jun. 14, 2026 Don’t make it easier for companies to hide their data

Greg Kluempers
Wed page http://Greg-Kluempers.pixels.com.

“The only valid censorship of ideas is the right of people not to listen.”
- Tom Smothers

Greg Neal — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Greg Neal Affiliation: Jun. 14, 2026 Keep it quartly

Sent from my iPad

Greg Swanson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Greg Swanson Affiliation: Jun. 14, 2026 Continue quarterly reporting. Less reporting will facilitate less information. There are enough rumors pushing stocks around as it is.

Sent from my iPhone

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greg tomko — Jun 14, 2026
Subject: S7-2026-15 From: greg tomko Affiliation: Jun. 14, 2026 Maintain accountability by keeping it quarterly!! Gregory V Tomko

---

gregg schroeder — Jun 14, 2026
Subject: S7-2026-15 Comment From: gregg schroeder Affiliation: Jun. 14, 2026 Supporting white

collar crime as usual I see

Yahoo Mail: Search, Organize, Conquer

Gregory Hotz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gregory Hotz Affiliation: Jun. 14, 2026 Stop this bill!!!
No more unaccountability!!

Sent from my iPhone

Gregory Hotz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gregory Hotz Affiliation: Jun. 14, 2026 Stop this bill!!!

Sent from my iPhone

Gregory Palmer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gregory Palmer Affiliation: Jun. 14, 2026 We are sick of you cheating the poor and middle class! Try being honest and ethical for once! 1955 was 1955 , this is 2026. Start acting like it!

Sent from my iPhone

Gregory Payne — Jun 14, 2026
Subject: S7-2026-15 From: Gregory Payne Affiliation: Jun. 14, 2026 4 times a year isn't enough in my opinon. If that goes to twice a
year it will make the criminals job easier. These people know what
they are doing, don't make ir easier.

Gregory Roeder — Jun 14, 2026
Subject: S7-2026-15 From: Gregory Roeder Affiliation: Jun. 14, 2026 It’s a small thing to ask CEOs to be accountable for what they sign. That’s central to their job, to know what’s going on and be ultimately responsible for it.
Maintain quarterly reporting!

Sent from my iPhone

Gregory Sandoval — Jun 14, 2026
Subject: S7-2026-15 From: Gregory Sandoval Affiliation: Jun. 14, 2026 Gregory G. Sandoval - architect/ principal of Sandoval Moots Architects - Albuquerque,New Mexico / Quarterly reporting is an easy request for any legitimate business as the company should be keeping track on a monthly

basis at minimum of their profits and losses. We need more oversight of corporations now as many have caused major problems to our economy in the past when left to regulate themselves. Greed takes over.

Greg Sandoval

Gretchen H — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Gretchen H Affiliation: Jun. 14, 2026 Gretchen Holloman Project Manager
This matters to me because I am preparing for retirement in 2 years.

Sent from my iPhone

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griebsmith — Jun 14, 2026
Subject: S7-2026-15 From: griebsmith Affiliation: Jun. 14, 2026 Do not discontinue quarterly reporting. Going to reporting every 6 months gives them more time to cover up crimes. They don't work enough, all they do is refresh the page. CEO = Rewarded for Failure.

Thank you.
Paula Grieb
729 Yakima St
Wenatchee, WA 98801

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gthalo — Jun 14, 2026
Subject: S7-2026-15 From: gthalo Affiliation: Jun. 14, 2026 It is VERY important that the CEO signs every 3 months.
It helps them stay motivated to stay on top of the reported numbers, it helps them motivate others to be 100% accurate, it helps the stockholders and others maintain confidence in the reports. It is also much harder to conceal items in 3 month reports, having worked for a company that exaggerated their revenues and the huge costs dumped onto the employees and stockholders as a result. Thank you for listening.

Jonathan Brenner.
Application Architect.
Arizona resident

Sent from my Galaxy

Guita Crowley Hart — Jun 14, 2026
Subject: S7-2026-15 From: Guita Crowley Hart Affiliation: Jun. 14, 2026 We want quarterly transperancy!! We NEED it! The market is my only money maker!!

GUSTAVO GAMBOA — Jun 14, 2026
Subject: Comment on S7-2026-15 From: GUSTAVO GAMBOA Affiliation: Jun. 14, 2026 This is BS. Stop trying to keep people poor. **** trump **** the Republican Party … **** Israel **** America.

Sent from my iPhone

Guy Smith — Jun 14, 2026
Subject: S7-2026-15 From: Guy Smith Affiliation: Jun. 14, 2026 Transparency is critical. Effective markets depend on the confidence of ALL investors.

Gwen Murray — Jun 14, 2026
Subject: S7-2026-15 Comment From: Gwen Murray Affiliation: Jun. 14, 2026 Good afternoon-

I believe quarterly financial reporting should be maintained.

Quarterly updates provide more timely and relevant information, allowing investors and stakeholders to make informed decisions throughout the year. They also help promote accountability and keep companies focused on consistent performance.

While I understand the goal of reducing reporting requirements, I feel the transparency and confidence that come with quarterly reporting are too important to lose.

Gwen Murray

Gwenyth Maloney — Jun 14, 2026
Subject: S7-2026-15 From: Gwenyth Maloney Affiliation: Jun. 14, 2026 Gwenyth Maloney, retired, disabled, Arkansas, keep the reports quarterly!

Hank Zimmerman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Hank Zimmerman Affiliation: Jun. 14, 2026 There’s enough money and greed on Wall Street. Why make it easier?

Sent from my iPhone

Hank Zimmerman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Hank Zimmerman Affiliation: Jun. 14, 2026 There's enough money and greed on Wall Street. Why make it easier?

Sent from my iPhone by

Hans Maverick — Jun 14, 2026
Subject: S7-2026-15 Comment From: Hans Maverick Affiliation: Jun. 14, 2026 I believe that we should maintain quarterly reporting.

Harlan Stern — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Harlan Stern Affiliation: Jun. 14, 2026 Absolutely keep quarterly. The entire investing community is based on it. More transparency the better for investors. If anything, the SEC should be working to ensure current reports are more legitimate and accurate, not putting investors further in the dark.

please excuse brevity, sent from mobile

Harold Cunningham — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Harold Cunningham Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Hello, I was born and have lived in Tennessee most of my life. I am proud to be a US citizen, and I am proud that our country was founded on principles including freedom and individual opportunity. While I utilize company-managed retirement accounts, my personal, private investments provide me with true freedom regarding financial decisions.
Rule S7-2026-15 would directly reduce my freedom in financial decision making. I am so grateful to live in a country where I can have confidence in financial reporting, guaranteed by the justice of the SEC and other organizations. However, without quarterly filings, I will be hindered in determining how companies respond to the more rapidly changing economic world. This potential dirth of information would cause myself and other private investors to lose individual opportunity.
I am not a financial institution, and I do not want financial institutions to be the sole deciders of my financial future. I want to have access to information with which I can personally reason to make my own financial decisions. Quarterly reports are one of these important informational tools. I want to continue to have the freedom through information which allows me to personally invest in companies which inspire me and align with my values.
Without transparency, there can be no justice. I am grateful for the work and dedication of the SEC and other government organizations, but Rule S7-2026-15 is antithetical to the spirit of our establishments, and our dignified United States of America!
Thank you for reading.
-Harold Cunningham

Harold Gerrior — Jun 14, 2026

Subject: S7-2026-15 Comment From: Harold Gerrior Affiliation: Jun. 14, 2026 If this rule passes I will never ever vote Republican again and I will contribute to all Democratic candidates permanently! This is an abomination and there is no need for this! There is no public outcry for it ! It is purely a MAGA reward for insiders and cronies!

Sent from my iPhone

Harold Miller — Jun 14, 2026
Subject: S7-2026-15 Comment From: Harold Miller Affiliation: Jun. 14, 2026 Transparent reporting is good. If I own stock, I should have truthful, regular information.

Harriet H Langford — Jun 14, 2026
Subject: S7-2026-15 From: Harriet H Langford Affiliation: Jun. 14, 2026 What is a boomer pushing 80, retired educator doing commenting on the SEC? We as a group have more time to read, watch and see what the country has come to...in short, wealth and power madness. I have no qualms about protesting any action that will allow CEO's a break. This country has never been perfect, but in my lifetime I have seen some of the worst and the best of human behavior. As your elder, I insist on bringing ethical leadership of the country, retain oversight, follow the rule of law, and serve... for the good of the whole country. Throwing out regulations and oversight to enrich already grossly overpaid CEO's in most cases is a hallmark of our times. STOP IT. The free for all immature greedy leadership is on its way out and rational behavior is on the way again. Do you not read the citizens' mood? And there are voters who cannot wait until November.

Harry Easterling Retired, private investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: Harry Easterling No! I am not in favor of this at all.

Harvey Lange — Jun 14, 2026
Subject: S7-2026-15 Comment From: Harvey Lange Affiliation: Jun. 14, 2026 Payroll is automated. It is already being reported quarterly. When I purchasesomething, the money is almost immediately withdrawn from my account, yet when I'm owed money, it can take days formeto receive that money. The two events are not directly connected, but that activity results in someone making money from that activity and allows "thing" to get shuffled around, like playing a shell game with that money. Switching from quarterly to semi-annual reporting is just another version of that shell game. Keep it like it is and don't provide another way to hide poor performance and potentially shady activity. Because it is automated, I don't see why it isn't monthly.

Have a nice day,
Harvey A. Lange
Cybersecurity Engineer

Heather Frazier — Jun 14, 2026
Subject: S7-2026-15 From: Heather Frazier Affiliation: Jun. 14, 2026 Quarterly reports are a MUST. Corporations have done nothing to prove they are trustworthy. This is an important check on corporate abuse. Heather Frazier, VP of Finance Denver CO

Heather Frazier
303-907-1150

Heather Groghan — Jun 14, 2026
Subject: S7-2026-15 From: Heather Groghan Affiliation: Jun. 14, 2026 We already know why our is important for companies to tell us the truth. It damages the economy angry runs people's lives when they lie. And if there is no accountability, even the badge minimum, another disaster will happen.

Heather M. Groghan
Henderson, nv

Heather Grover — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Heather Grover Affiliation: Jun. 14, 2026 Heather Grover, Finance Director, Columbus, GA.

Timely reporting is very important for making informed decisions, especially when investing in the market. Quarterly reports gives the entities a chance to evaluate their positions and pivot. If they do not, it gives the investor a better understanding of their positions and whether to stay invested or sell.

Sent from my iPhone

Heather Jimmerson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Heather Jimmerson Affiliation: Jun. 14, 2026 Moving back to semiannual reporting would be a step away from accountability. Public companies benefit from public trust, and that trust depends on timely transparency. If quarterly reporting is a problem, the issue is definitely not the reporting.

Heather M. Jimmerson

Heather Riley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Heather Riley Affiliation: Jun. 14, 2026 Dear SES,
I am a retired teacher and depend on my quarterly statements to help me make financial decisions. I do take the time to read the perspectives and reports. Shareholders are a valuable part of a company's success. Please do not allow them not be less transparent in their business decisions that will affect their stockholders. I think doing this reporting less frequently will give corporations more leeway and will consequently may provide more time for financial damages to occur verses nipping it in the bud. We all know that we could possibly lose our interest in the company, but companies depend on the cash from investors and should remain at the same accountability level as is.
Sincerely,
Heather Riley
Retired Special Needs Teacher
EDS

Sent from my iPhone

Heidi Sipe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Heidi Sipe Affiliation: Jun. 14, 2026 There is no need to change to semi annual except to hide things from the public. The oligarchs are just finding another way to steal from us. Do Not Do This!!

I am retired and could not live on Social Security alone. This would seriously impact the funds in my IRA account and push me into poverty.

Please stop helping this administration rob us of our future.

Helen Brown — Jun 14, 2026
Subject: S7-2026-15 Comment From: Helen Brown Affiliation: Jun. 14, 2026 Quarterly must be maintained.
Helen Brown, Investment Manager .

Helen Fortino — Jun 14, 2026
Subject: S7-2026-15 Comment From: Helen Fortino Affiliation: Jun. 14, 2026 Why fix what isn't broken unless you're covering for bad actors?

Sent from my iPhone

Helen Mitchell — Jun 14, 2026
Subject: S7-2026-15 From: Helen Mitchell Affiliation: Jun. 14, 2026 Why on earth would you cut the required reporting in half ? Every day, everywhere we look there's nothing but fraud going on and

you’re trying to make that easier. Quarterly reporting with personal signatures must continue.

Sent from my iPhone

Helen Mitchell — Jun 14, 2026
Subject: S7-2026-15 From: Helen Mitchell Affiliation: Jun. 14, 2026 Why on earth would you cut the required reporting in half ? Every day, everywhere we look there’s nothing but fraud going on and you’re trying to make that easier. Quarterly reporting with personal signatures must continue.
Helen Mitchell

Sent from my iPhone

Helen Root — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Helen Root Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
My view on RileS7-2026-15
I am one of those that will take the biggest hit. There will be no information for six months. That makes it harder to know how to invest. There will be less transparency which invites fraud and allows it to go on longer before it could be caught.
This will hurt investors. Do not change the rule.
Thank you.

Helene Noyer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Helene Noyer Affiliation: Jun. 14, 2026 Continue Quarterly Reports. As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up our investment portfolios. We choose our Brokerage on a level of trust. Do not provide a path for them to do less than was contracted for nor hamstring their competitiveness into a compromised agency. Do not join this Administrations efforts to kill America’s “joy de vivre” in self advocacy!

Sent from my iPhone

Hella Albrecht — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Hella Albrecht Affiliation: Jun. 14, 2026 I strongly oppose the change to twice a year reporting. I am Hella W. Albrecht, 86 years old, live in Upstate New York, and depend on my investments .

Herbert Wagner — Jun 14, 2026
Subject: S7-2026-15 From: Herbert Wagner Affiliation: Jun. 14, 2026 I see no good reason to reduce transparency. Herb Wagner Retired Teacher

Yahoo Mail: Search, Organize, Conquer

Here and There — Jun 14, 2026
Subject: S7-2026-15 From: Here and There Affiliation: Jun. 14, 2026 We need this reporting! Please keep it!

Hien Le — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Hien Le Affiliation: Jun. 14, 2026 Hien Le, Healthcare worker, USA, quarterly reporting lets me know how my money is doing and allows me to make any changes if needed to make money grow. I want to keep getting reports quarterly as it is important for me to be able to monitor the money more closely.

Hilary Spencer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Hilary Spencer Affiliation: Jun. 14, 2026 We CANNOT return to quarterly reporting and 2x per year disclosures. Too many people in this country are working much too hard to save up enough money to retire (including my husband and me) and this could wipe out a huge chunk of it. DO NOT LET THIS HAPPEN!! !

Hilary Spencer
Paul Spencer
Ontario, New York
Sent from my IPhone

Holly Muehlhausen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Holly Muehlhausen Affiliation: Jun. 14, 2026 It’s a good thing, quarterly reporting. It gives criminals less time to hide things.

Sent from my iPad

Hope Doss — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Hope Doss Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: is vital in making informed decisions for ourselves and leaves less room for error that could eventually effect everyone.

Hope Nelson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Hope Nelson Affiliation: Jun. 14, 2026 With the proposed change, the option (the choice) regarding how often to report doesn't belong to the individual investors. The option goes to the corporations, giving those corporations an unfair non-public advantage. Keep Quarterly Reporting as is.

Hope Toelken — Jun 14, 2026
Subject: S7-2026-15 From: Hope Toelken Affiliation: Jun. 14, 2026 There is enough fraud already in this country and the old saying "enough is enough" couldn't be more relevant. Quarterly reporting doesn't even serve the need for transparency. Semi-annual reporting is the equivalent to legalizing financial fraud. Don't feed the corruption beast.

Howard Ferguson — Jun 14, 2026
Subject: S7-2026-15 From: Howard Ferguson Affiliation: Jun. 14, 2026 Accountability is the only safe guard to corruption . Any man or woman in a position of power are subject to the temptations of wrong doing. The only way to curb this is accountability . Howard Ferguson and I am a Deisel Mechanic .

Howard Wielhouwer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Howard Wielhouwer Affiliation: Jun. 14, 2026 Just one more way to hide their criminal behavior. That’s the Trump way. I say no they should report their earnings every month.!

Sent from my iPhone

Howard Winters — Jun 14, 2026
Subject: S7-2026-15 From: Howard Winters Affiliation: Jun. 14, 2026 To the SEC Board,

We do not need a return to Enron days and the fleecing of Americans. Please do not cut the quarterly certifications to semi annual. We privately held, small business owners are often held to a higher standard than CEOs of Public companies, which have a much larger fiduciary obligation to their stakeholders. This is neither right nor good business. Why break what is not broken? Sarbannes-Oxley is one of the few things Congress has got right over the last few decades.

Sincerely,

Howard Winters

PRESIDENT WORTHY AMBITION LLC
OFFICE: 304-307-3077 EXT 1
CELL: 304-741-2663
www.worthy-llc.com
howard.winters@worthy-llc.com

AMBASSADOR
Debba's ALS Hope 4 Tomorrow

www.debbashope.org

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howschwart — Jun 14, 2026
Subject: Comment on S7-2026-15 From: howschwart Affiliation: Jun. 14, 2026 Quarterly reporting is essential to help balance corporate power and the public interest now that most employed Americans are depending on IRAs for funding retirement. Don't take that away from the investing public.

Howard Schwartz
howschwart@aol.com

Sent from my Galaxy

Hugh Gard — Jun 14, 2026
Subject: S7-2026-15 Comment From: Hugh Gard Affiliation: Jun. 14, 2026 Keep it as is!! Crooked people are everywhere!!

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hulk7399 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: hulk7399 Affiliation: Jun. 14, 2026 I feel that if we went to semi reporting. The earnings that I have worked so long and hard for needs to be frozen until the potential change is up and running smoothly. Why should I take a HUGE hit to what I have worked so hard for because YOU feel a need for change to the whole system. I'm in my early 50's looking towards retirement and wanting to be able enjoy some of that time and if I take a HUGE decline in my savings it really would piss me off. Unlike the "rich" I don't have the luxury of excess of fund. I live paycheck to paycheck! Plus how will all the companies be held accountable for any actions that are illegal or unconstitutional if this is a way for corporations to get even richer then I'm not at all for it.

Sent from my iPhone

Humberto Renderos — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Humberto Renderos Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Dont do it please. U will hurt generations.

Hummingbird Sneeze — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Hummingbird Sneeze Affiliation: Jun. 14, 2026 Denise L Bojczuk, Milton, Delaware,
Retired. We need quarterly reports of our investmenta at the very least! Monthly would be even better.

Denise Bojczuk

Hummingbird Sneeze — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Hummingbird Sneeze Affiliation: Jun. 14, 2026 Denise L Bojczuk, Milton, Delaware,
Retired. We need quarterly reports of our investments at the very least! Monthly would be even better.

Denise Bojczuk

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idleone — Jun 14, 2026
Subject: S7-2026-15 From: idleone Affiliation: Jun. 14, 2026 Those folks have to be accountable. The rich have had an easy ride to this point. Reign them in and make sure they're accountable for their actions. Do your diligence.

Ilene Morales — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ilene Morales Affiliation: Jun. 14, 2026 Stop rolling back changes made to reporting. We need more transparency now, not less. Ilene Morales, NYC

Imogene Peters — Jun 14, 2026
Subject: S7-2026-15 From: Imogene Peters Affiliation: Jun. 14, 2026 Please keep requiring quarterly reports and authentic signatures to safeguard our investments! No more Fraud! No more loopholes to cheat people out of their lifelong earnings, savings, and
investments! I was a city letter carrier for 32 years in Sturgeon Bay, Wisconsin. My name is Imogene Peters.

Yahoo Mail: Search, Organize, Conquer

Inez Provencio — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Inez Provencio Affiliation: Jun. 14, 2026 The public needs to know what's going on especially with their investments
Keeping things in the dark just means thievery

Sent from my iPhone

Irby Dupuis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Irby Dupuis Affiliation: Jun. 14, 2026 Please keep Quarterly reporting for the stock market. Semiannual reporting has been tried in the past and has always caused a significant downturn in in the market.

Thank You,
Irby Dupuis

Senior Service Representative
Biomedical Support Services
225 978-7961

Irene Cohen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Irene Cohen Affiliation: Jun. 14, 2026 My name is Irene Cohen. I am retired, but I have investments that I don't want to see drop precipitously. History shows that less frequent reporting causes financial loss. There's no need nor
sense to change what is currently working. "If it ain't broke, don't fix it."

Yahoo Mail: Search, Organize, Conquer

Irene Dornberger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Irene Dornberger Affiliation: Jun. 14, 2026 I want quarterly reporting to continue.
Irene Dornberger
Broken Arrow , Oklahoma

Irene Mazzucco — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Irene Mazzucco Affiliation: Jun. 14, 2026 My God! Hasn't this administration done enough damage already. Now they want to destroy peoples hard earned savings when the price of everything is skyrocketing. I can't see how any of this is good. Of course it'll just be a drop in the bucket for the ultra rich , but for the majority of Americans, it would be so damaging . Enough is enough. We need more regulations, especially in this area. Otherwise this administration will do whatever they want to do and also ultimately make themselves richer at the

hands of the American people.

Sent from my iPhone

Iris Nielsen — Jun 14, 2026
Subject: S7-2026-15 From: Iris Nielsen Affiliation: Jun. 14, 2026 Seems like reducing accountability increases fraud, it that the plan?

Iris Williams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Iris Williams Affiliation: Jun. 14, 2026 Iris Williams, Accounting, New Mexico. The less transparency the higher the fraud. We've been down that road already. Didn't work out to well. Why go back there and regress? If quarterly works better maybe we should try monthly!!!

Israel Lebron — Jun 14, 2026
Subject: S7-2026-15 From: Israel Lebron Affiliation: Jun. 14, 2026 Accountability and transparency should be kept on a quarterly basis so infractions could be enforced without any delay. Israel Lebron, retired, Brownsville, TX master2156@yahoo.com

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Ivan Kipniss — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ivan Kipniss Affiliation: Jun. 14, 2026 Ivan Kipniss, Senior Database Analyst, NY.
As an investor I am against this change in reporting.

I need information to make valid investment decisions and it is imperative that reporting requirements continue as they are.

Sincerely
Ivan Kipniss

Sent from my iPhone

Ivy Danforth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ivy Danforth Affiliation: Jun. 14, 2026 The reporting needs to stay. The Qs and the K give investors needed information. I have done SEC reporting and it’s not that hard.

Sent from my iPhone

J Lyon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: J Lyon Affiliation: Jun. 14, 2026 I've been a shareholder since I was a year old. I'm now 85 and still alert enough to check the quarterly reports of the companies I have holdings with. Seems to me the SEC is looking for ways for companies to hide the bad news. Either that or companies are getting too **** lazy to keep us informed in a timely manner.

Sent from my iPhone

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j n — Jun 14, 2026
Subject: S7-2026-15 From: j n Affiliation: Jun. 14, 2026 keep it the same. Don't manipulate

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J Rittle — Jun 14, 2026
Subject: S7-2026-15 Comment From: J Rittle Affiliation: Jun. 14, 2026 We want quarterly reporting. SEC WE CANNOT TRUST YOU WITH OUR MONEY.

Jack & Rosemary Mosby — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jack & Rosemary Mosby Affiliation: Jun. 14, 2026 I prefer quarterly reports to more closely follow my investments in a timely manner. Jack Mosby, private investor

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Jack and Diane — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jack and Diane Affiliation: Jun. 14, 2026 The public needs quarterly reporting.

Sent from my iPhone

Jack Brodbeck — Jun 14, 2026
Subject: S7-2026-15 From: Jack Brodbeck Affiliation: Jun. 14, 2026 Do not reduce the signature requirement by even One Day. Promote honesty! Keep it at the quarterly requirement.

Sent from my iPhone

Jack Gilreath — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jack Gilreath Affiliation: Jun. 14, 2026 This proposal is a backward step for investors because qtr reports are useful in making informed decisions by investors in stock trades or divestment

Jack Gilreath

Jack Har — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jack Har Affiliation: Jun. 14, 2026 Absolutely no

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Jack Marshall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jack Marshall Affiliation: Jun. 14, 2026 The quarterly report makes sense. If companies want funding, they can do their part and release a report every three months.
Thank you.

Jack Milne — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jack Milne Affiliation: Jun. 14, 2026 This so wrong. Please don't do it.

Sent from my iPhone

Jack Myers Owner Total Asset Planning — Jun 14, 2026
Subject: File No. S7-2026-15 From: Jack Myers Need more transparency not less.

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jackie bauerle — Jun 14, 2026
Subject: S7-2026-15 Comment From: jackie bauerle Affiliation: Jun. 14, 2026 Stop 6 mos. Lagged in reports

Sent via the Samsung Galaxy S24 FE, an AT&T 5G smartphone
Get Outlook for Android

Jackie Parnell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jackie Parnell Affiliation: Jun. 14, 2026 My name is Jckie Parnell and I am a native Cherokee citizen and Oklahoman who is a 3rd generation rancher. Indi not agree with changing from the quarterly report format and could not continue
to ranch and provide beef for this country if my savings were so severely depleted. Do not change the protocol, history has proven its the wrong choice.

Yahoo Mail: Search, Organize, Conquer

Jackie Sudicky — Jun 14, 2026
Subject: S7-2026-15 From: Jackie Sudicky Affiliation: Jun. 14, 2026 J Sudicky, retired, Northern Ca. I

am old enough to remember the results of “not knowing “ and they need to continue to be aware and responsible!

Sent from my iPhone

Jackie Taraba — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jackie Taraba Affiliation: Jun. 14, 2026 Going backwards never works. It was changed for a reason. Leave it alone.

Yahoo Mail: Search, Organize, Conquer

Jaclyn Taylor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jaclyn Taylor Affiliation: Jun. 14, 2026 This has already been tried once between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. Keep reporting transparent and quarterly.
Jaclyn Taylor
Paralegal, Wheeling, WV

Sent from my iPhone

Jacob Connerly — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jacob Connerly Affiliation: Jun. 14, 2026 My name is Jacob Connerly, and quarterly reporting is essential for transparency. Don’t sell the American dream of retirement to allow corporations to be even more opaque in their business dealings. Thank you.

Jacob L. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jacob L. Affiliation: Jun. 14, 2026 Jacob Lee
Project Manager - Central Connecticut

Quarterly reporting allows me to better align what i'm investing in. Is a company changing course? Is it following through on it's plans? Is the strategy panning out the way they forecasted?

All of these types of questions and more and important in a long-term investment strategy. Keeping companies honest, communicating, and showing the numbers keeps me informed as an investor and enables me to invest more when the companies I'm buying shares in are doing what they envisioned.

Not having this type of reporting is dangerous for seasoned professionals, day traders, casual investors and those simply managing a retirement fund for themselves. This will put real people's money at risk and the market as a whole will be impacted. More risk = Less investing = Less money for everyone.

Jacob Purcell — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Purcell Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
"Better Markets/Take Action" are paying to get people to falsely put in requests that Quarterly Reporting be retained. I'm using this platform to undercut their undercutting. Please burn Quarterly Reporting to the ground with holy fire. It is the #1 reason stagflation has ruined the lives of so many of my friends and family. If I could, I'd make a rule to ensure that plans need to extend a full 2 financial years into the future, to revitalize American business and stomp out what have become pure speculative gambling markets with PE ratios to insane proportions.
Thank you for your attention to this matter.

Jacob Sullivan — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Sullivan Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Don't end quarlarly disclosures. We need them to invest our savings wisely.

Jacque Ostby — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jacque Ostby Affiliation: Jun. 14, 2026 So your name is United States Security Exchange Commission. Your core mission is to protect investors, from Fraud. Maintain fair markets , and make sure companies make money legally. At least that’s the way I understand it . You in turn need to put out quarterly reports so WE can actually see that this is being done! I don’t believe the people that are working for these things should have a better or more regular disclosure about these companies than everyday people who want to invest. I think the USA has seen enough fraud without you cutting back on the quarterly reports.

Sent from my iPhone

Jacqueline Eckl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jacqueline Eckl Affiliation: Jun. 14, 2026 My name is Jacqueline Eckl, from Rochester New York. I have been retired for 10 years. I depend on my retirement account to supplement my monthly Social Security. Why would we want to go back to the sixties? We want to see quarterly reporting, so we, as investors, can really keep track on how the market is going. If there is to be any change to the reporting schedule, make it be monthly reporting. As a certain someone (continually) says, "Thank you for your attention to this matter."

Sent from my iPhone

Jacqueline Shepherd — Jun 14, 2026
Subject: S7-2026-15 From: Jacqueline Shepherd Affiliation: Jun. 14, 2026 Executive privilege does not mean they are not liable or obligated to report quarterly!

Sent from my iPhone

Jacqueline Ward — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jacqueline Ward Affiliation: Jun. 14, 2026 Rolling back and losing the lessons learned in over 50 years is something only a lunatic would entertain. Anybody supporting this idea should seek a lobotomy now, given that they were refusing to learn and perhaps wouldn't it enjoy what medical science has gained and about that same 50 years.

Jacqueline Wright — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jacqueline Wright Affiliation: Jun. 14, 2026 No. Absolutely not. Quarterly reporting must be maintained.

Nicole Wright, MD,
Physician
Director of Marketing, American Southwest Properties
Trustee

Sent from my iPhone

Jacquelyn Doyle — Jun 14, 2026
Subject: S7-2026-15 From: Jacquelyn Doyle Affiliation: Jun. 14, 2026 We need to keep the current account ability

Jacquelyn Doyle
713-705-1930

Jacqui Crowe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jacqui Crowe Affiliation: Jun. 14, 2026 Investing should be informed decision making not gambling against the house that has built in odds. Retail investors have become a significant portion of market volume and this transparency allows for confidence and continued participation that benefits both sides of the equation. I am an Accountant and know from industry experience that Management reporting is being prepared quarterly, the only motivation for it not to be released is protect the corporations, not the shareholders. Waiting half a year for verified financial statements, balance sheets, and MD&A disclosure leaves everyday investors in the dark.

The estimated savings benefit is a paltry amount compared to the overall G&A expenses any publicly traded.

Sent from my iPhone

Jae Ann Carder — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jae Ann Carder Affiliation: Jun. 14, 2026 Keep quarterly. I'm retired and need to keep a close eye on my finances. Need to know where I stand regarding withdrawals from retirement Account . Quarterly helps me plan for future expenses and if need to change my withdrawal status. Semi could cost me funds and place a hardship on my savings, investments and pension. Don't change it please . Didnt work before won't work now. Mrs.J Carder

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Jake Fawson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jake Fawson Affiliation: Jun. 14, 2026 This makes absolutely no sense. Why should the people who have ownership in the company, and as a collective broadly support the US economy, be behind in information? Stop protecting the rich you cowards. You will collapse everything so a few can live like kings.

James and Julie Betsinger — Jun 14, 2026
Subject: S7-2026-15 From: James and Julie Betsinger Affiliation: Jun. 14, 2026 Keep quarterly reports

Julie

James Freeman — Jun 14, 2026
Subject: S7-2026-15 From: James Freeman Affiliation: Jun. 14, 2026 NO get-out-of-jail-free for C-suite opportunists; keep them honest with tighter regulation and quarterly reporting!

James Hanson — Jun 14, 2026
Subject: S7-2026-15 From: James Hanson Affiliation: Jun. 14, 2026 Keep quarterly!

J. Hanson

James Lee Stanley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: James Lee Stanley Affiliation: Jun. 14, 2026 Enough

corruption from Washington. We demand our quarterly reports

Sent from still another maddening device.
www.jamesleestanley.com
www.datamusicata.com
www.allwoodandstones.com
www.allwoodanddoors.com
www.allwoodandled.com
James Lee uses Taylor Guitars, K&K pickups

James Malmberg — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: James Malmberg Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
In order for informed investments to be made, all information on the investment needs to be shared by the company offering the investment. With that being said, in order for the investor to have and educated decision be made on their financial instrument that the investment will be made on the investment analytical, investment analysis, and investment financial prudence is necessary for the investor regardless how one invest. Therefore, changing how the landscape of financial information on investments are delivered or not will have a monumental impact on how investments by investor are governed. Yes, I understand the argument, however, AI is new on the horizon and have at least a ten year wait before investments are replied upon the no information age.
Thanks,
For listening!!!

James Martin — Jun 14, 2026
Subject: S7-2026-15 Comment From: James Martin Affiliation: Jun. 14, 2026 James Martin, Learning Technology Support Manager. As someone with retirement investments, reporting transparency is of the utmost importance. Keeping the reporting quarterly benefits all in investors. It is not an undue burden on CEOs and their businesses.

JAMES MCFARLAND — Jun 14, 2026
Subject: S7-2026-15 Comment From: JAMES MCFARLAND Affiliation: Jun. 14, 2026 James McFarland, electronics repair specialist.

This is a bad idea and you know it. Any measure designed to reduce transparency will lead to crime. Insider training will be worse than it already is. Companies will have more time to cover fraud.

James McGovern — Jun 14, 2026
Subject: S7-2026-15 Comment From: James McGovern Affiliation: Jun. 14, 2026 Forget about it, nothing to hide?

James Newton — Jun 14, 2026

Subject: My view on Rule S7-2026-15 From: James Newton Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Stop this horrible action NOW! As transparency heightens throughout the world, the US financial markets must remain a beacon of transparency!!!

James Packett — Jun 14, 2026
Subject: S7-2026-15 Comment From: James Packett Affiliation: Jun. 14, 2026 Please leave as-is. Quarterly is a more timely and accurate assessment.

James Packett
Retired
Durham, NC
Sent from my T-Mobile 5G Device
Get Outlook for Android

James Phillips — Jun 14, 2026
Subject: S7-2026-15 Comment From: James Phillips Affiliation: Jun. 14, 2026 Can the SEC provide a detailed reason why they would do this? Is it to make their corporate overlords happy? What specifically does this benefit? This is why people hate congress and bureaucracies!!!

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

James Pilch — Jun 14, 2026
Subject: Comment on S7-2026-15 From: James Pilch Affiliation: Jun. 14, 2026 If it ain't broke, don't fix it. Quartely reporting is a minor imposition that should remain.

Sent from my iPad

James Quattlebaum — Jun 14, 2026
Subject: S7-2026-15 From: James Quattlebaum Affiliation: Jun. 14, 2026 Do NOT allow us to go backwards on this important issue. Maintain the current reporting requirements!

JAMES RICCA — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JAMES RICCA Affiliation: Jun. 14, 2026 Just another way to hide the earnings to the public's small investors - I'm sure the fund managers will continue to share the earnings with large institutional investors n wealthy personal investors hourly - this is another trust me Im looking out for you but I'll let you know how good in 6 months in the mean time ?

JRicca

James Roger Mahon — Jun 14, 2026
Subject: S7-2026-15 From: James Roger Mahon Affiliation: Jun. 14, 2026 We need quarterly reports. With CEO signature. As it is now! With strict painful penality to those that cheat us. A no brainer. I dont want to hear their crying!

James Roger Mahon — Jun 14, 2026
Subject: S7-2026-15 From: James Roger Mahon Affiliation: Jun. 14, 2026 We need quarterly reorts. With CEO signature. As it is now! With strict painful penality to those that cheat us. A no brainer. I dont want to hear their crying!

James Rose — Jun 14, 2026
Subject: S7-2026-15 From: James Rose Affiliation: Jun. 14, 2026 Investors will be at an extreme disadvantage with this potential rule change. The current system provides transparency, timely changes to business operations to protect investors.
James Rose, Investor

James Somers — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: James Somers Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Why in the world would you want to change anything around corporate greed. Quarterly reporting is essential tool for us investors Less transparency means there'll be more fraud. Retail investors like me will take the hardest hit.

James Tuttle — Jun 14, 2026
Subject: S7-2026-15 From: James Tuttle Affiliation: Jun. 14, 2026 We need quarterly reports! Thank you for your attention to this matter.

Sent from my iPhone

Jamestmahon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jamestmahon Affiliation: Jun. 14, 2026 That’s ridiculous the people have a right to know! How are you going to trust what’s going on with your investments !

Sent from my iPhone

Jami Griffeth — Jun 14, 2026

Subject: S7-2026-15 Comment From: Jami Griffeth Affiliation: Jun. 14, 2026 Jami Griffeth, Entertainment Manager. I (and my investment team) feel that there should be more visibility to reports, not less. How can we make informed decisions based on 6 month old information? Lack of transparency just tells me there's something nefarious going on and you want to shield people who commit insider trading breaches.

Sent from my iPhone

Jamie Landry — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jamie Landry Affiliation: Jun. 14, 2026 The corporations need to be accountable to their shareholders on a periodic basis. The shareholders are the owners of the company. And regular, quarterly reporting gives us transparency.

Jamie Landry

Jan Anderson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jan Anderson Affiliation: Jun. 14, 2026 Leave it the way it is...this would be great only for the companies that cheat. Keep them honest!!!

Jan CC — Jun 14, 2026
Subject: S7-2026-15 From: Jan CC Affiliation: Jun. 14, 2026 Watering down protective rules got us the Great Recession. Please, don't.

Jan Heiland — Jun 14, 2026
Subject: S7-2026-15 From: Jan Heiland Affiliation: Jun. 14, 2026 As a hard-working American, and even someone who has been an entrepreneur and a CEO… And as an American, who respects not only our laws, but was raised with the integrity to do, what's right even when no one‘s looking. I am so beyond angry with the corruption that power and money can bring.

Nobody is above the law and I'm just tired of rich people just running the country and running our reputation and our integrity, as a nation into the ground.

CEOs in particular and leadership overall needs to lead by example not by selfish greed. The reason we have laws in this country and the reason we have rules is so that when somebody breaks them and conducts major fraud or hurts people because they were selfish or greedy, they should go to jail. So as you sit and you confer about this subject, please remember that they are in jail for a reason and they belong there. Especially people in power they need to pay the price just like everybody else. We're all American citizens and nobody's above it. Thank you.

Sent from my iPhone

Jan Kiehl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jan Kiehl Affiliation: Jun. 14, 2026 Please don't take my hard earned money and give it to the slave masters

Sent from Gmail Mobile

Jan Mattson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jan Mattson Affiliation: Jun. 14, 2026 Stay the course; quarterly reporting works best. I am a retired teacher living in FL, and I can not afford to go backwards financially. Jan Mattson

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Jan Schlicher — Jun 14, 2026
Subject: S7-2026-15 From: Jan Schlicher Affiliation: Jun. 14, 2026 Keep the reporting quarterly or better yet, make it Monthly! Jan Schlicher, Retired, Louisville ky

Sent from my Galaxy

Jana Sisler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jana Sisler Affiliation: Jun. 14, 2026 Please KEEP quarterly reporting! It's the right thing to do!

Jana Sisler
314-265-1560

Jane Andrews — Jun 14, 2026
Subject: S7-2026-15 From: Jane Andrews Affiliation: Jun. 14, 2026 Stopping what has been a normative practice and a clear message of the health of the accounts in question is ridiculous and begs the question of what do companies want to hide. Quarterly reporting must not be amended or abolished. I am retired and living in Chicsgo.

Sent from my iPhone

Jane Christenbury — Jun 14, 2026
Subject: S7-2026-15 From: Jane Christenbury Affiliation: Jun. 14, 2026 Quarterly reports certified by executives are critical for protecting everyone. We know what happens when accountability is lacking.

Jane Dilley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jane Dilley Affiliation: Jun. 14, 2026 Quarterly reporting is a keystone to a fair marketplace. What's the reasoning? Did accounting suddenly BECOME HARD? Is someone running out of computer space?

This is administration is crooked from top to bottom and this proposed change is STUPID. What kind of outfit are you running there? This change disadvantages the very entities the rule was put into place to protect.

I spent my career in the financial services industry with most of my time in the trust and employee benefits field. When I retired I was a Senior Vice President of the company. I am appalled by this proposed ruling. You should be ashamed of yourselves.

Jane Dilley

Jane Dyal — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jane Dyal Affiliation: Jun. 14, 2026 Keep quarterly reporting. Period.

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jane Mulroy — Jun 14, 2026
Subject: S7-2026-15 From: jane Mulroy Affiliation: Jun. 14, 2026 I am a farmer and small business owner. Integrity and honesty are the stronghold of my operations and what my customer basis relies on from me. Do NOT allow these other large corporations to shirk their duties to do the same for their patrons. They owe us truth and compliance.

Jane Orlando — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jane Orlando Affiliation: Jun. 14, 2026 This matters to me because I believe it keeps investment companies and corporations honest. We need the transparency for banks, investment organizations, and corporations! Please do not pass this bill. Thanks. Jane Orlando, retired, Colorado

Sent from my iPhone

Jane Perlow — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jane Perlow Affiliation: Jun. 14, 2026 As a private investor and senior I need to have as much transparency from companies I invest in.

Get Outlook for iOS

Jane Unger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jane Unger Affiliation: Jun. 14, 2026 Transparency and public knowledge of companies' performance help consumers make decisions about investing their most important assets. Removing access to timely reporting gives corporations a free pass and less accountability to its shareholders. We need quarterly reporting to protect our income and savings.

Sent from my iPhone
Jane Unger

Janet Armour — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Armour Affiliation: Jun. 14, 2026 Re: SEC File No. S7-2026-15

To the Securities and Exchange Commission:

I am writing to respectfully object to SEC File No. S7-2026-15.

I am a 62-year-old woman and between my husband and I, we have approximately $1 million invested in the stock market. I am a long-term investor, not a professional trader or large financial institution. My savings represent a lifetime of work and are intended to support my retirement, healthcare needs, and long-term financial security.

From the standpoint of an intelligent, prudent investor, I am concerned that this proposal may do more to benefit large and sophisticated market participants than ordinary investors like me. The SEC's role is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. Any proposal that increases complexity, reduces transparency, weakens price discovery, or creates new structural advantages for major firms should be approached with extreme caution.

For investors nearing retirement, market fairness is not an abstract policy issue. It has direct consequences for financial security. At my age, I do not have decades to recover from market disruptions, reduced protections, or rules that make public markets less trustworthy. A million dollars may sound substantial, but it is not unlimited wealth. It must last through retirement and withstand inflation, healthcare costs, and market volatility.

Benjamin Graham's concept of the intelligent investor emphasizes discipline, preservation of capital, and protection from unnecessary risk. In that spirit, I urge the Commission to reject this proposal unless it can clearly demonstrate that it will improve transparency, fairness, and protection for ordinary long-term investors.

If the SEC cannot show that this rule will strengthen market integrity for retail investors and retirees, it should not be adopted. At a minimum, the proposal should be delayed and revised to ensure that the interests of ordinary Americans are placed ahead of the interests of the largest and most sophisticated market actors.

Thank you for considering my comment.

Sincerely,
Janet Armour
Post Falls, ID

Janet Bickel-Burton — Jun 14, 2026
Subject: S7-2026-15 From: Janet Bickel-Burton Affiliation: Jun. 14, 2026 Quarterly reports keep companies & CEOs accountable to their investors and customers Lax (or lack of) laws enable fraud, cheating, and shoddy accounting. It creates a culture of nobody watching, do what we want not what is required to meet minimum expectations of investors.
Government's job is to protect investors, consumers, and the employees from shady companies.

Respectfully,
Janet Bickel-Burton, M.L.S.
jbickelburton@gmail.com

Janet Brockman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Brockman Affiliation: Jun. 14, 2026 I'm concerned that rolling back quarterly repo will be bad for us. KEEP QUARTERLY REPORTING

Sent from my iPhone

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janet byers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: janet byers Affiliation: Jun. 14, 2026 NO WAY! Retiree living off of social security and investments that won't last my lifetime. Jacksonville, Fl.

Janet Chase — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Chase Affiliation: Jun. 14, 2026 Reducing reporting to Semi annual reporting will only hurt the investor. Keep the requirement for quarterly documentation at least. Investors count on full transparency.
Janet Chase
Healthcare provider
Tahlequah, Oklahoma

"Tell me, what is it you plan to do with your one wild and precious life"
-Mary Oliver

JANET FERGUSON — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JANET FERGUSON Affiliation: Jun. 14, 2026 Continue with quarterly reports. Monthly would be even better. I live in Milledgeville GA

Sent from my iPhone

Janet Guckel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Guckel Affiliation: Jun. 14, 2026 We need more transparency, not less. Also, neither Congress nor the President nor his Cabinet should be allowed to trade stocks while in office.

Janet Haskell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janet Haskell Affiliation: Jun. 14, 2026 Thank you for the opportunity to comment. This rule blocks transparency and stacks the deck against investors. It will prevent me from investing in new companies that lack a track record, and more established companies that could struggle in a declining economy. This is a risky rule with very little benefit. I predict it will reduce interest in IPO's and higher risk industries, especially if recent hyped offerings do not meet expectations.

Janet Haskell
Investor

Sent from my iPhone

Janet Johnston — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Janet Johnston Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We want more disclosures

Janet Jones — Jun 14, 2026
Subject: S7-2026-15 From: Janet Jones Affiliation: Jun. 14, 2026 Do not change anything

Sent from my iPad

Janet Logan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Logan Affiliation: Jun. 14, 2026 I'd be happier with monthly reporting, but I'll take quarterly over semi-annually! I have yet to see a good argument for decreased reporting for the little guy (small investors, regular Americans). We are the backbone and the SEC needs to look out for us. If you read the legislative history, the SEC was created to look our for us, not the companies, not the brokers, but ordinary Americans.
Sincerely,
Janet Logan
Pompano Beach FL 33062

Janet Machen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janet Machen Affiliation: Jun. 14, 2026 Keep quarterly reports- they allow investors to make changes in a timely manner. I like to compare each quarter’s growth or lack of to make decisions regarding any changes I deem necessary.

Sent from my iPhone

Janet Short — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janet Short Affiliation: Jun. 14, 2026 As a life long investor I demand that the SEC leave reporting at quarterly compliance. We have tried Semi-annual & it was a great detriment to the investing public. We, the people, have lost much of our trust in government. We don't need to add to a greater lack of transparency. Keep required reporting as it is...quarterly!
Janet Short, managing member @ JLS Equipment LLC, Farmington MO

Sent from my iPhone

Janet Sides — Jun 14, 2026
Subject: S7-2026-15 From: Janet Sides Affiliation: Jun. 14, 2026 I’m in favor of the quarterly disclosures.

Janet Super — Jun 14, 2026
Subject: S7-2026-15 From: Janet Super Affiliation: Jun. 14, 2026 Each and every one of us must be held accountable for our actions. Keep the law that protects us against bad actors!

Sent from my iPhone

Janet Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janet Williams Affiliation: Jun. 14, 2026 Big companies already cheat and steal from working people. Don't make it worse!

Janet Zahn — Jun 14, 2026
Subject: S7-2026-15 From: Janet Zahn Affiliation: Jun. 14, 2026 Your job is to ensure accountability at the top. Sadly, there is less and less these days. In this rapidly changing world, reducing reporting requirements adds risk for the many and lets CEO's have more freedom to do nefarious stuff. No changes!

Janet (she/her)

Janet Zahn

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janet.evans.mccuistion — Jun 14, 2026
Subject: S7-2026-15 Comment - No change to quarterly reporting! From: janet.evans.mccuistion Affiliation: Jun. 14, 2026 Quarterly reporting is critical to maintaining transparency and accountability for informed decisions regarding investments. Do NOT allow the shift to reporting any less frequently. — Janet McCuistion, Principal Consultant

Sent from Proton Mail for iOS.

Janice Beckett — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janice Beckett Affiliation: Jun. 14, 2026 My name is Janice Beckett and I live in Centerville, Ohio. Quarterly reports are absolutely essential for the everyday investor who doesn’t have time or resources to do in depth research on individual company stocks. In today’s market, events happen quickly and six months is an eternity in the market.

Janice Burgess — Jun 14, 2026
Subject: S7-2026-15 From: Janice Burgess Affiliation: Jun. 14, 2026 No absolutely no where are your morals those you pardon
In any form or fashion have ruined the lives of others. Ms Janice Burgess/Retired

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JANICE COULES — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JANICE COULES Affiliation: Jun. 14, 2026 DO NOT GO BACKWARD! Keep companies reporting at every quarter. Keeps them honest.

Janice Garland — Jun 14, 2026
Subject: S7-2026-15 From: Janice Garland Affiliation: Jun. 14, 2026 We don't need to deregulate to the point that people are paying for the greed of of CEO 's that are only concerned about enriching themselves. Leave these regulations in place to protect "We the People" not corporations.

Janice Levin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janice Levin Affiliation: Jun. 14, 2026 We need transparency more than ever.

Janice Pollard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janice Pollard Affiliation: Jun. 14, 2026 Don’t let them change reporting we need transparency

Sent from my phone

Janie Hamilton — Jun 14, 2026
Subject: S7-2026-15 From: Janie Hamilton Affiliation: Jun. 14, 2026 Law is law, not just for the lower classes. No one should be above the law. PERIOD.
E HAMILTON
Education Program Coordinator USA
Working past normal retirement age in order to maintain my average, middle-class life is only one thing that irritates me. Position should be earned by honestly and integrity, not by using loopholes, or outright lying to get ahead. In fact, when lying and cheating becomes the norm, our society is doomed.
Stop allowing this loophole to reporting!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Janie Moffatt — Jun 14, 2026
Subject: S7-2026-15 Comment From: Janie Moffatt Affiliation: Jun. 14, 2026 Continue quarterly reporting. 6 months is too long between updates.

Janine Backer — Jun 14, 2026
Subject: S7-2026-15 From: Janine Backer Affiliation: Jun. 14, 2026 I want some honesty in our country. This is a good place to start.

Janna Mauldin Heiner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Janna Mauldin Heiner Affiliation: Jun. 14, 2026 My name is Janna Heiner, a retiree with two teens at home. Our family of four is currently living off our careful retirement savings and investments. I am writing to express my strong support for retaining mandatory quarterly reporting for public companies.

While I understand the goal of reducing administrative burdens and minimizing short-term pressures on management, semiannual reporting will make it harder for investors to make decisions and will reduce their confidence in the market. Mandatory quarterly reports provide the information that people rely on to guide their investment decisions. Moving to semiannual filings would result in an unacceptable gap in information, which would increase market volatility and make it much harder for stakeholders to monitor material changes in a company's financial health or internal controls.

This model was used between 1955 and 1970, and the effect was to slow investment growth, restrain investing, and undermine trust in the stock market. Comparing reporting requirements in various countries also shows that those with more frequent reporting have stronger investment and returns.

In an era of increasingly rapid global markets, maintaining high-frequency, regulated disclosures is a vital tool for protecting everyday shareholders. I am concerned about my family's financial future. If this change leads (as both our own history, and the comparison of reporting requirements in other countries across the world, suggest it will) to a more volatile market and less information with which to navigate it, we could lose a significant part of our living, despite careful retirement planning over my husband's almost 40 year career.

I respectfully urge the Commission to maintain the quarterly reporting requirement as a universal standard for public companies. Thank you for your time and the opportunity to comment on an issue of concern to me and my family.

Sincerely,
Janna Heiner
jmauldinheiner@myctl.net

Jared Marquardt — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jared Marquardt Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Don't kill our retirement accounts just to funnel more money to the top.

Jariel B. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jariel B. Affiliation: Jun. 14, 2026 Getting the quarterly info works. Only getting the same info twice a year didn't work when it was the 'normal'. We tried this twice & it proved to lose value then. Why repeat it again? To once again prove that getting beat with a stick still hurts as much as it did 2 times before? Sometimes doing nothing works best!

Jason Beeler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jason Beeler Affiliation: Jun. 14, 2026 This is an abomination. We know the impact to average investors if corporation are allowed to halve their disclosures. This should not be enacted and you should take your responsibilty to protect investors seriously rather than focus on benefiting large corporations.

Sent from my iPhone

Jason Conrad — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jason Conrad Affiliation: Jun. 14, 2026 Please retain quarterly reporting. Companies owe their investors that level of accountability and oversight. Loss of quarterly reporting would limit individual investors ability to make timely changes with investments.

Jay
Sent from my iPhone

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jason foster — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jason foster Affiliation: Jun. 14, 2026 There is only one reason we would role back, it’s called corporate greed. I vote no. In a world where AI should allow up to the minute reporting; they only want to hide behind their terrible mgmt practices and financial greed. Not on our watch I say. History shall not be repeated, let’s evolve.

Thanks,
Jason F.

Jason Garrett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jason Garrett Affiliation: Jun. 14, 2026 Terrible. Don't you people have savings too? Highly suspicious.
Jason Garrett, Sales Director

Stillwater, Ok.

Jason Gilbert — Jun 14, 2026
Subject: S7-2026-15 From: Jason Gilbert Affiliation: Jun. 14, 2026 If you want investment you need to protect those who drive it. Screw us and no money flows in or out. We are drawing a line in the sand

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Jason Grice — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jason Grice Affiliation: Jun. 14, 2026 Jason Grice, retired. Austin Tx. As a retiree I cannot afford to lose any more control over my savings. Please do not do this.

Cheers,
Jason

Sent from my iPhone

Jason Lankford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jason Lankford Affiliation: Jun. 14, 2026 Please uphold decent laws theres far too much white collar crime

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jason merrill — Jun 14, 2026
Subject: S7-2026-15 From: jason merrill Affiliation: Jun. 14, 2026 Keep
the quarterly reporting. Let's gut Washington and start over you people seem confused on how this works.

Jay Keenan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jay Keenan Affiliation: Jun. 14, 2026 This is bull ****, another tactic of Trump, the orange menace, the antichrist to **** up our country

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Jay Scull — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jay Scull Affiliation: Jun. 14, 2026 Keep quarterly statements! As a Professional Program Manager, I had to report financial status to Management on a monthly basis. Requiring companies to report quarterly is needed to keep investors informed of changes in financial status!

Sent from my iPhone

Jayma Kamerling — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jayma Kamerling Affiliation: Jun. 14, 2026 It didn't work then for the average investor. Why repeat failure?

Sent from my iPhone

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jaynarey — Jun 14, 2026
Subject: S7-2026-15 From: jaynarey Affiliation: Jun. 14, 2026 Disclosure and transparency are key to maintain rhe integrity of the markets. I support quarterly reports.

Jay Narey
Dallas, TX

Jayson Jewison — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jayson Jewison Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Don't you dare change reporting to quarterly !! We demand that it remains as-is ! This will cause great harm to retail investors and YOU KNOW IT .

jayson

JBarry Investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: JBarry History says semi annual financial reporting is a bad idea. With the role technology plays in the world today the generation of our reports is simple and fast so why the push for change? Keep the quarterly reports !

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jbreinign — Jun 14, 2026
Subject: S7-2026-15 Comment From: jbreinign Affiliation: Jun. 14, 2026 Confidence is precious. Quarterly reporting should stay..

Sent from my Galaxy

JC Liechty — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JC Liechty Affiliation: Jun. 14, 2026 The data seems to say this not a great way to improve investor outcomes. The Government tells us that we should all be in the market, some would like SS to be in the stock market. So why would you rule In a way that would reduce investor returns by up to 38%?

John
Liechty
KY resident

Jean Ellison — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jean Ellison Affiliation: Jun. 14, 2026 Jean Ellison
Retired

Please DO NOT STOP the reports from becoming available each quarter (three months) of the year. These reports keep us informed of the progress (or lack thereof) of our finances. Too much can stay hidden if we only receive the information twice a year. This is why we need to get them quarterly.

The SEC is proposing to roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of my savings. Being an elderly, retired, widow, my attention must be held to my finances.

Thank you for being understanding for myself and for the very people in my social status.

Jean Ellison

Jean Franklin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jean Franklin Affiliation: Jun. 14, 2026 Leave it as it is! Just another thing the Trump administration is doing to distract from the Epstein files. The regular People need to have the same information that the wealthy have access to, not information that is 6 months or more, old and outdated. This is ridiculous that you would consider changing the reporting . Make it monthly, if you want to change anything for the better. STOP THE NONSENSE!

Sent from my iPhone

Jean Hazelwood — Jun 14, 2026
Subject: S7-2026-15 From: Jean Hazelwood Affiliation: Jun. 14, 2026 From:
Jean Hazelwood
Staff Accountant.
Topeka, KS.

I have dual degrees in accounting and business management . I know how important transparency and accountability are in upholding ethical business practices. Quarterly reporting is a reasonable level request so investors, shareholdeds, and other external decision makers and stakeholdersd can evaluate trends and identify red flags or areas of concern earlier.

As fraudsters and bad actors use cutting edge technology to manipulate data and results, less accountability sets the stage for new, and potentially more costly, accounting scandals.

Please retain quarterly accounting requirements.

Best regards,
Jean Hazelwood

Jean Kendrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jean Kendrick Affiliation: Jun. 14, 2026 This would be a serious mistake that would not benefit the American investors. Learn from history, stop this plan!

Jean Kendrick
jbkndrck@yahoo.com
708.299.3967

Jean Lallensack — Jun 14, 2026
Subject: S7-2026-15 From: Jean Lallensack Affiliation: Jun. 14, 2026 You still have not paid for the 2008 losses! Don't even think about weakling out of your responsibilities!

Jean Putnam — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jean Putnam Affiliation: Jun. 14, 2026 Keep up the quarterly updates!!

Sent from my iPhone

Jean S Stanisich — Jun 14, 2026
Subject: S7-2026-15 From: Jean S Stanisich Affiliation: Jun. 14, 2026 We learned from Enron. “The Smartest Guys in the Room” taught us via McClain that they will do anything to keep their activities below our vision, under the table. Do not change this.
Jean Stanisich, Concerned Citizen

Sent from my iPad

Jean Timmons — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jean Timmons Affiliation: Jun. 14, 2026 It provides clear transparency. DO NOT remove it please. We do not want to go back to not clearing seeing how our money is handled. Jean T. Maryland

Sent from my iPhone

Jean Wedding — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jean Wedding Affiliation: Jun. 14, 2026 Quarterly reporting works well. We can watch our holdings and make decisions about our investing. Why on earth would the SEC change that? It surely cannot be a financial burden on the companies but switching away from quarterly reporting will become a burden and a danger to investors. Please do not make this move.
We are a farm operation in Ohio. Stanley Wedding. Wedding Brothers Corp.
Raymond, Ohio

Sent from my iPhone

Jeanine — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeanine Affiliation: Jun. 14, 2026 Less transparency means lower valuations and lower returns. Keep corporations accountable by keeping the quarterly reporting requirement.

Jeanine Graham
Retired
Chicago, IL

Sent from my iPhone

Jeanine Nemitz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeanine Nemitz Affiliation: Jun. 14, 2026 I strongly oppose this change. Less transparency gives too much power to investors. Stop trying to bankrupt us!

Jeanine Nemitz
515.570.4277
Jeanine856@outlook.com

Jeanine Williams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeanine Williams Affiliation: Jun. 14, 2026 It should be reported as it is now. When companies went to annual contributions to you retirement the value decreased. Keep the transparency

Sent from my iPhone

Jeanne Brown — Jun 14, 2026
Subject: S7-2026-15 From: Jeanne Brown Affiliation: Jun. 14, 2026 It may seem like a pain to check

your figures quarterly, but it engenders respect for companies who do that because people know they are investing in a responsible company.

Jeanne Caron — Jun 14, 2026
Subject: S7-2026-15 From: Jeanne Caron Affiliation: Jun. 14, 2026 I expect to get reports quarterly. I do not want information to be surpressed any longer than that

Sent from my iPhone

Jeanne Fess — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeanne Fess Affiliation: Jun. 14, 2026 Jeanne Fess Senior Medical Technologist Rochester, NY
We need quarterly reporting to continue, so that as I near my retirement age, I can try to do a better job with my finances. I want to stay on top of what my financial advisor is suggesting. I need accurate access to my account reports. Please keep the reports quarterly so we can monitor our market fluctuations. Thank you very much.

Jeanne Joers — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeanne Joers Affiliation: Jun. 14, 2026 WHY? Keep it the way it is…quarterly… it works. “If it ain’t broken, don’t fix it.”

Sent from my iPad

Jeanne Saddler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeanne Saddler Affiliation: Jun. 14, 2026 I want quarterly reporting to continue. I dont check my accounts daily or even weekly because it causes me anxiety with fluctuations in the market that typically work themselves out. Receiving a quarterly report allows me to stay on top of the general market flow and make adaptations if it seems merited. Every 6 months is too large a gap.

Additionally, when semi-annual reporting was tried in the USA, overall losses were far greater. The return to quarterly reporting improved gains. Let’s not repeat a proven mistake!

Jeanne E Saddler
Retired
71 years old, dependent on investments
Mooresville, IN

Sent from my iPhone

Jeannie Miller — Jun 14, 2026
Subject: S7-2026-15 From: Jeannie Miller Affiliation: Jun. 14, 2026 Why are you allowing no

accountability? We need accountability.

Sent from my iPhone

Jeannine Jackle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeannine Jackle Affiliation: Jun. 14, 2026 Do not do this.
I am agetting ready to retire in 3 years. I am a paraeducator in a public school.
I make very little.

Jeannine Jackle Hudson, Massachusetts

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jecavazos — Jun 14, 2026
Subject: S7-2026-15 Comment From: jecavazos Affiliation: Jun. 14, 2026 I rely on quarterly information to make decisions on what to do with my stock . To move them , sale the or hold them . Leave the quarterly reporting the way it is now !!!!

Jeff & Janice Foster — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeff & Janice Foster Affiliation: Jun. 14, 2026 Rolling back to semi-annual reporting does not help regular investors! We've seen this in 1955 and 1970. Why try it again at the cost of our investment dollars?! We need transparency! Do not change reporting rules! This only helps companies hide their stock's bad performance!

Sincerely,

Janice

Sent from my iPhone

Jeff Akers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeff Akers Affiliation: Jun. 14, 2026 It is imperative that reporting continues on a quarterly basis. In an era in which information moves at the speed of sound why return to the standards of the 1950's? Fortunes turn more quickly than ever. Investors MUST get a quarterly report card! As an investor, this is unsettling to me.

Jeff Akers
Vice President
First Peoples Bank
Columbus, GA

Sent from my iPhone

Jeff Buckley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeff Buckley Affiliation: Jun. 14, 2026 No no no

Sent from my iPhone

Jeff Burger — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeff Burger Affiliation: Jun. 14, 2026 Jeff Burger - Author & Investor
Absolutely unacceptable. I expect MORE oversight and transparency, not less! It puts the investors you count on in a much riskier position and makes them exponentially more vulnerable to fraud, deception and loss. If it makes it too risky for some, your loss of those investors may very easily outstrip any savings you intend to gain. Stupid idea.

Jeff K — Jun 14, 2026
Subject: File No. S7-2026-15 From: Jeff K I do not support reducing the frequency of the reporting. Please do not approve this proposed change.

Jeff Kolber — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeff Kolber Affiliation: Jun. 14, 2026 Have background in finance and technology. Corporations already pay no taxes. And those that are considered financially critical get bailed out doing times of distress since the government
and the people's tax dollars pay for that. There is no reason that the big businesses should get any more latitude in their operations, given the propensity to scam the public. Example Enron Corp. This is especially so for high-powered financial institutions
where profits can be made in an instant and transmitted to other locations for undisclosed business ventures. The SEC is obligated to assure that risks are kept to a minimum. 6 months is a long time to hide information and move money. I urge you to reconsider
for the benefit of the average consumer and average investor. Thank you

JK @Yahoo Mail

Jeff Lovett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeff Lovett Affiliation: Jun. 14, 2026 NO! You have no right to devalue my money. See you in Supreme Court

Jeff Lovett

All transactions are subject to compliance with the terms and conditions of sale or purchase, as applicable, which are available on the respective Marmon Industrial Energy and Infrastructure company's website www.marmoniei.com or can be provided by calling the company's main business

line at 800-327-7625.

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Jeff McKinstry — Jun 14, 2026
Subject: S7-2026-15 From: Jeff McKinstry Affiliation: Jun. 14, 2026 Jeff McKinstry here. I am a healthcare IT educator in Wilmington De. I previously worked for a large CC bank and saw the importance of accountability and compliance. Corporate lawyers scour rules to find ways around them. It is essential that leadership is held accountable for their choices.

Jeff Nechanicky — Jun 14, 2026
Subject: S7-2026-15 From: Jeff Nechanicky Affiliation: Jun. 14, 2026 I think it is appropriate to keep the current accountability with reporting and signature attestation of facts as presented. Don’t change to less accountability.

Thanks,

Jeff

Jeff A. Nechanicky
203-415-3268

Sent from my iPhone

Jeff Poirier — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeff Poirier Affiliation: Jun. 14, 2026 Please do not reduce the reporting period to half a year. Way too much time between reports to understand how a company is doing.

As a small investor, the more often I can review results from a public company the better I feel about investing.

J. P.

Sent from my iPhone

Jeffery Chasteen — Jun 14, 2026
Subject: File No. S7-2026-15 From: Jeffery Chasteen Changing the reporting window would be disastrous to Americans' savings and pensions and encourage fraud. Opening the disclosure period quarterly allows Americans to plan their investments wisely, without being in the dark where

chicanery can occur for longer, hurting us.

Jeffrey and Barbara Tidd — Jun 14, 2026
Subject: S7-2026-15 From: Jeffrey and Barbara Tidd Affiliation: Jun. 14, 2026 I was in the financial field for 35 years. The quarterly reporting works well. Internal controls are tested regularly. Let's not move backward.

Get Outlook for iOS

Jeffrey Bosworth — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeffrey Bosworth Affiliation: Jun. 14, 2026 I am retired and rely on Social Security and my investment income to carry me through what is supposed to be the "golden years". I monitor my investments closely. I want to know that the companies I have entrusted to produce positive results for me are performing. By the quarterly reports I can see exactly how the company is doing and if not I can make appropriate changes. By going to a six month reporting criteria, only to find out a company or companies are not performing, then I stand to loose a significant amount of my investment(s). I strongly feel that quarterly reports serve two purposes, to keep investors informed on a companies profitability and to keep them honest. I strongly oppose going to a six month reporting cycle. The minimal cost to the company is not that significant. If they feel it is then I recommend cutting the exorbitant salaries and benefits of the top officers in the companies to offset the additional cost of quarterly reports.
Jeffrey Bosworth, Retired person

Jeffrey Burt — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Burt Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly reports are the only way that retail investors have visibility into management actions and results. Moving to a bi-annual reporting requirements will allow publicly traded companies to keep critical information about their operations shielded from public view. Honestly we should be focused on INCREASING transparefor investors, not on reducing it!
Best regards,
Jeffrey Burt

Jeffrey Mitchell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Mitchell Affiliation: Jun. 14, 2026 Do not change quarterly reporting. Past numbers prove that it is not going to have a positive impact. My name is Jeffrey Mitchell and I am a UAW/Ford worker in Kansas City, Missouri. This matters greatly to me so my retirement funds that I have worked hard for are not in jeopardy.

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Jeffrey Powell Clone — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Powell Clone Affiliation: Jun. 14, 2026 DON’T DO THIS!!!

Sincerely,
Jeffrey Powell

Sent from my iPhone

Jeffrey Prasad — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Prasad Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Thank you.

Jeffrey Turner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Turner Affiliation: Jun. 14, 2026 Looking at history and allowing companies to report their earnings less than 4 times a year will slow the market down and impact on me and my wife’s retirement savings. Which in turn will affect our retirement by reducing lifestyle that we planned for. I am positive that we are not the only ones this will happen to.

I hope that the SEC keeps the quarterly requirement to keep the markets robust like they are now.

Thank you for your attention to this matter. - Jeff Turner, Retired, Rockford, Michigan.

Jeffrey Unger — Jun 14, 2026
Subject: S7-2026-15 From: Jeffrey Unger Affiliation: Jun. 14, 2026 Keep it

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone
Get Outlook for Android

Jeffrey Yurkiw — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Yurkiw Affiliation: Jun. 14, 2026 Learn from history. We mandated quarterly reporting for good reason.

Jen Smielewski — Jun 14, 2026

Subject: S7-2026-15 From: Jen Smielewski Affiliation: Jun. 14, 2026 It is not in the best interest of the population, or the country as a whole, to go back to a time when fraud was rampant. To do so would be to not only enable fraud but also to encourage it. In a time when transparency should be easy and is essential, transparency is what we should increase, not secrecy.

The fact that the SEC has gotten this far with this proposal speaks volumes about its integrity and purpose. The purpose WAS to protect consumers. We are the consumers.

Jen Smielewski, Lake Orion, MI

Jenean Lannon — Jun 14, 2026
Subject: S7-2026-15 From: Jenean Lannon Affiliation: Jun. 14, 2026 Stop trying to screw people over & justify the salary you get paid.

Sent from my iPhone

Jenell Mahoney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jenell Mahoney Affiliation: Jun. 14, 2026 Hiding returns and corporate actions for six months at a time doesn't benefit the investors. There's too much lawlessness going on in investing already...just look at SpaceX forcing its way into index funds when it's built on nothing but high-sounding claims. We rely upon our retirement accounts, and expect them to be overseen carefully and competently... receiving reports only twice a year reduces absolutely necessary accountability. And in the age of computers, these reports are already being compiled constantly. We oppose changing the rules from quarterly to semi-annual reporting. Jim and Jenell Mahoney, Bakersfield, California

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Jenene Tanski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jenene Tanski Affiliation: Jun. 14, 2026 I’m not in favor of this.

Sent from my iPhone

Jenise Flowers — Jun 14, 2026
Subject: Quarterly reporting From: Jenise Flowers Affiliation: Jun. 14, 2026 As an American who has invested most of my life savings in the stock market, it is very important to me to keep track of how those investments are performing on at least a quarterly basis. The SEC’s job is to keep the market transparent and honest, and to protect investors, especially in these economic times when changes are occurring so rapidly. Please maintain the quarterly reporting rules. Thank you, Jenise Flowers, Salado, Texas (retired)

Sent from Yahoo Mail for iPhone

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jennifer carriero-dominguez — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jennifer carriero-dominguez Affiliation: Jun. 14, 2026 SEC reporting must remain quarterly and not revert back to the semi 1955 method.
Quarterly reporting allows for quicker reaction times for companies and provides investors a better pulse on their investments. As a public school teacher for over 30 years and who would like to retire in the next decade I do not want to loose any amount of my investments due to a change in SEC reporting. Thanks for your attention on this important matter.
Sincerely,
Jennifer Carriero-Dominguez
Port Chester, NY

Jennifer Data Specialist — Jun 14, 2026
Subject: File No. S7-2026-15 From: Jennifer I want quarterly reporting to stay in place due more frequent monitoring of investments so that changes can be applied to investment portfolios as issues arise.

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jennifer furdock — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jennifer furdock Affiliation: Jun. 14, 2026 Jennifer Furdock Retired. Michigan. My opinion, I have no trust in this government as it stands right now. Do this and I take my money out.

Sent from my iPhone

Jennifer Holley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jennifer Holley Affiliation: Jun. 14, 2026 Why are you treating the American public this way?

Jennifer Lorenz — Jun 14, 2026
Subject: S7-2026-15 From: Jennifer Lorenz Affiliation: Jun. 14, 2026 This is insane to roll this back. Keep these signatures quarterly.

Sent from my iPad

Jennifer Meister — Jun 14, 2026
Subject: S7-2026-15 From: Jennifer Meister Affiliation: Jun. 14, 2026 It is one of the only rules that holds companies accountable. How many time are we going to learn the lesson that when given the opportunity to do the “right thing”, companies don’t. That is why we need regulation and rules. Accountability and transparency are the foundation of good business practice. Please stop trying to let companies be less accountable.

Sent from my iPhone

Jennifer OBrien — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer OBrien Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: Help people invest!

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jennifer parker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jennifer parker Affiliation: Jun. 14, 2026 Quarterly please. Investors will be getting shafted enough soon.

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Jennifer Proctor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jennifer Proctor Affiliation: Jun. 14, 2026 Jennifer Proctor, teacher, single mom of 3
Keep quarterly reports as an investor I need this information to make wise decisions for the future for myself and my children.

Jennifer Whitehead — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jennifer Whitehead Affiliation: Jun. 14, 2026 There should be monthly reporting. 3 months is too long. If you change it to 6 months I'm pulling my money out of the stock market and buying real estate.

Sent from my iPhone

Jenny Mavronas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jenny Mavronas Affiliation: Jun. 14, 2026 My name is Jennifer Mavronas. I'm a litigation practice assistant at a law firm in New York City. My retirement portfolio has had to rebound from multiple recessions, a housing crisis, devastating weather events, hurricanes on the island of Puerto Rico, hurricane Sandy in New York, a pandemic. I've had to borrow against my retirement to make repairs in my home. To literally be able to feed my parents. The idea that the growth is not guaranteed, or protected is horrifying enough. More transparency is needed. Not less. The decimation of an accumulation of decades of savings and contributions for retirement at the mercy of one bad decision. This is a bad decision. Maintain the quarterly reports.

Jeramy Larrarte — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jeramy Larrarte Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

This will create two classes of investors one of which can never achieve parity with the other

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JEREMY HOLLAND — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JEREMY HOLLAND Affiliation: Jun. 14, 2026 Keep quarterly reports

Fondly,
Jeremy H Holland
5617796868
Jerhilhol@gmail.com
749 equestrian trail road
New canton va
23123

Jeremy klink — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeremy klink Affiliation: Jun. 14, 2026 My name is Jeremy, I'm a dog walker and pet sitter from Detroit MI. Nothing good ever happens by going backwards. We have had the rules we have had for a good reason, and rolling back isn't going to help anyone other than those that don't need any help or have insider knowledge. Stop trying to roll back the clock to a lesser time. Your nostalgia isn't what you think it is. Always remember, tradition is just the past peer pressuring the future.

Jeremy Moore — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jeremy Moore Affiliation: Jun. 14, 2026 Accountability should be quarterly to maintain efficiency.

Thank you,

Jeremy

Jeremy Peacock — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jeremy Peacock Affiliation: Jun. 14, 2026 My names Jeremy peacock and I'm a concrete line pump operator I buy stock and sell them if the company starts to fail I shouldn't be sold bad stock that's unAmerican please don't let them be able to find info from the public for MONTHS

Sent from my iPhone

Jeremy Shedrow — Jun 14, 2026
Subject: S7-2026-15 From: Jeremy Shedrow Affiliation: Jun. 14, 2026 Leave reporting and signature requirements in place as is. The control is proven to be needed. Instead tighten up private equity tax loopholes to balance things out and bring more capital back to the public markets. Jeremy Shedrow -Atlanta.

Jeremy Shedrow
•Sent from my iPhone

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jeri wells — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jeri wells Affiliation: Jun. 14, 2026 Please don't change quarterly reporting. I don't have a huge amount of retirement savings and I don't feel like I can afford to lose anymore . I'm single and really hope that my retirement will last me for the rest of my life. I don't see the benefit of semi-annual reporting.
Thank you for your time,
Ms Jeri Wells. Retired 70 yr old female from Georgetown KY

Jerome Pijanowski — Jun 14, 2026
Subject: S7-2026-15 From: Jerome Pijanowski Affiliation: Jun. 14, 2026 Cutting from quarterly to bi annually will encourage unlawful and corrupt acts. I think it should be monthly for billionaires/ millionaires. They are corrupt by nature and need to be held accountable in their every action. Where is the fraud czar on this??????

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jerrilee mosier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jerrilee mosier Affiliation: Jun. 14, 2026 Quarterly reporting is important to stakeholders . It provides the information, transparency and accountability that is needed in our current environment.
Dr. Jerrilee Mosier
Oklahoma

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jerry Robbins — Jun 14, 2026
Subject: S7-2026-15 Comment From: jerry Robbins Affiliation: Jun. 14, 2026 Every one else has to provide information more often than what is being proposed why should not they

Sent from my iPhone

Jerry Stewart — Jun 14, 2026
Subject: S7-2026-15 From: Jerry Stewart Affiliation: Jun. 14, 2026 I am disabled and the pump and dump in the SpaceX IPO murdered my wife's mutual fund investments. The game is already rigged against the small investor who depends on their money much more than overpaid, under reporting CEOs. More transparency is better for the markets as well. If this change is adopted a great deal of investors will likely move substantial funds out of the USA. Quarterly reports are not a problem to be solved nor are they overly burdensome. I strongly oppose adopting semiannual reporting.

Jerry A Stewart

Jesse Barrington — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jesse Barrington Affiliation: Jun. 14, 2026 i believe in transparency and quarterly reporting. Jesse Barrington, quantitative biologist. Quarterly reporting is the bare minimum that companioes owe the public, as well as Wall Street, keep the playing field level and fair for investors and the general public and while mainataining a stable economy with healthy class demographics. No insider trading! Do not make it easier!

Jesse Clark — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jesse Clark Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Stop being asswipes and do what's best for the US citizen, not the billionaires.

Jesse Torgerson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jesse Torgerson Affiliation: Jun. 14, 2026 Keep the SEC reporting quarterly

Sent from my iPhone

Jessica Hubler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jessica Hubler Affiliation: Jun. 14, 2026 I have worked hard since college graduation in 1997 to save for my retirement as we have always been told not to count on social security when I do get to retirement age. It is bad enough that you keep increasing my retirement age but this change will make it increasingly difficult to ensure that we will have enough to retire comfortably…not wealthy, just comfortably. Please do not make it impossible for people without government pensions to retire at a reasonable age. Help protect all that we have worked for.

Sent from my iPhone

Jessica McCarthy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jessica McCarthy Affiliation: Jun. 14, 2026 This leaves space for expanded corruption— legalized insider trading. The American people are not a resource pool for

the ultra wealthy. Stop ****ing with our financial lives.

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Jessica Thimdit — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jessica Thimdit Affiliation: Jun. 14, 2026 To Whom It May Concern:

Transparency matters now more than ever. All investors should have current information on a company's performance.

Best Regards,
Jessica Thimdit

JHAC — Jun 14, 2026
Subject: S7-2026-15 From: JHAC Affiliation: Jun. 14, 2026 Jim Consoer (retired), former Director of Data Operations at The Evangelical Lutheran Good Samaritan Society in Sioux Falls, SD. Keeping data in front of corporate decision makers can and should continue. Finding and understanding issues sooner would be in their best interests. Considering the salary of many CEOs, the inconvenience of reviewing and signing seems quite small.

Jill Cook — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jill Cook Affiliation: Jun. 14, 2026 It ain't broke so don't pretend to fix it!!!!

Jill Kunes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jill Kunes Affiliation: Jun. 14, 2026 Stay with quarterly reporting. It works for us investors.

Jill Rahrig — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jill Rahrig Affiliation: Jun. 14, 2026 I understand that Angela Rahrig has recently transitioned out of her role.

In light of this change, I want to emphasize the continued necessity of receiving monthly reports. These reports are crucial for effective oversight, informed decision-making, and maintaining a consistent understanding of ongoing developments.

I kindly request that the reporting frequency remains on a monthly basis, as a shift to quarterly

reporting would significantly impede my ability to monitor progress and respond proactively. It is essential that we ensure full and timely disclosure of all relevant information to maintain transparency and facilitate continuous engagement.

Thank you for your attention to this matter.

Jill Rosenbloom — Jun 14, 2026
Subject: S7-2026-15 From: Jill Rosenbloom Affiliation: Jun. 14, 2026 Transparency = accountability. Accountability is essential for the Rule of Law. The Rule is essential for democracy.
Jill Rosenbloom
Teacher NYC

Jill Santopietro — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jill Santopietro Affiliation: Jun. 14, 2026 Quarterly reporting could cost average people like us a lot of money. It wasn't a good idea in the 60's and it is not a good idea now. Please do not go back to this. --Jill Santopietro, Pawleys Island SC

Jim Anderson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jim Anderson Affiliation: Jun. 14, 2026 After a long working career, I have enjoyed my retirement. I track my investments multiple times during the month. Quarterly reporting has given me an added barometer for
maintaining my investment allocation.

Please do not revert to the previous era of semi-annual reporting.

James Anderson, retired Systems Analyst, Wisconsin.

Jim Bailey — Jun 14, 2026
Subject: S7-2026-15 From: Jim Bailey Affiliation: Jun. 14, 2026 James Bailey, retired, Clovis, CA. Quarterly reporting is critical to understanding a company’s stock viability.

Sent from my iPhone

Jim Curtis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jim Curtis Affiliation: Jun. 14, 2026 It’s irresponsible to end quarterly reporting. If you do, I will advise everyone I know to dump all their stocks and invest only in CDs and conservative bonds. I have a degree in business administration and a second one in accounting. Conservatives always want to remove accountability and guardrails, which is followed by crashes like 1929 and 2008. We the people will not submit to more taxpayer bailouts or corporate welfare again!

Sent from my iPhone

Jim E Anderson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jim E Anderson Affiliation: Jun. 14, 2026 Retain Qtrly reporting. It is the right thing to do. Jim E. Anderson. Retired. North Dakota.

Sent from my iPhone

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jim floody.com — Jun 14, 2026
Subject: S7-2026-15 From: jim floody.com Affiliation: Jun. 14, 2026 Keep the filings quarterly. Accountability matters.

Jim Floody
Clearwater, FL. 33764

Jim Haley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jim Haley Affiliation: Jun. 14, 2026 We will have more fraud, not less fraud if we go to six months reporting of earnings. As a retail investor, there's no way I'm going to continue investing in stocks

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Jim Hertel — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jim Hertel Affiliation: Jun. 14, 2026 Quarterly reporting should continue to be the standard for reporting requirements.

Jim Jordan — Jun 14, 2026
Subject: S7-2026-15 From: Jim Jordan Affiliation: Jun. 14, 2026 I am a retiree who has depended on the QUARTERLY reports to manage my retirement savings through many years. There are already enough "back room dealings" whose results matter without giving them more unmonitored time to sell, buy or even destroy companies before I have the data that would allow me to react and save my investments. Checks, balances, and audits are there for reasons, just as the public reporting of numbers, policies, or trends help us manage OUR MONEY.

James R. Jordan

Jim Keriotis — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jim Keriotis Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We need more corporate, transparency, and more frequent reporting from corporations to stockholders, not less!

I strongly object to any changes that lesson and or Curtail corporations Communicating with stockholders. We are owners of these companies, and are certainly due

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Jim Murray — Jun 14, 2026
Subject: S7-2026-15 From: Jim Murray Affiliation: Jun. 14, 2026 This country is becoming a country of the wealthy and they are making the laws🤑

Sent from my iPhone

Jim Sukiennik — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jim Sukiennik Affiliation: Jun. 14, 2026 As a long time investor.. over 50 years of investing, I feel I could not make good investment decisions without quarterly income. Such an awful decision to do away with quarterly reports. Quarterly reports are so much easier now compared with 10 years ago.

Sent from my iPhone

Jindra Krams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jindra Krams Affiliation: Jun. 14, 2026 If quarterly reporting did not work there would be no reason to return to it. Keep it as it is, monthly, which is working great.

Jindra Krams
Retired
Vero Beach, Fl

Sent from my iPhone

JKG — Jun 14, 2026
Subject: S7-2026-15 Comment From: JKG Affiliation: Jun. 14, 2026 This is simply wrong, and will offer too much opportunity for fraud and abuse.
Please vote against this.

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jmclang — Jun 14, 2026
Subject: S7-2026-15 From: jmclang Affiliation: Jun. 14, 2026 Quit trying to weaken protections for the 99% to benefit the 1%. Transparency and accountability are long overdue in business and governance.

Sent from my Galaxy

Jo Boyette — Jun 14, 2026
Subject: S7-2026-15 From: Jo Boyette Affiliation: Jun. 14, 2026 Corruption is rampant in our country today, even in the upper echelons of politics and industry. It's time not to do away with checks on the system but to shore them up. Keep things in the open. No hiding shifty practices. Keep the spot light on them. The integrity of our society and government requires open and transparent deals.

Sent from my iPad

Jo Newman — Jun 14, 2026
Subject: S7-2026-15 From: Jo Newman Affiliation: Jun. 14, 2026 The quarterly reporting is there for a very good reason! Keep it!!!!

Jo-Ann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jo-Ann Affiliation: Jun. 14, 2026 Keep quarterly reports!! I'm retired and need these!
JoAnn Larsen
Monroe NY

Sent from my iPhone

Joalene — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joalene Affiliation: Jun. 14, 2026 Make no change

Sent from my iPhone

Joan Cox — Jun 14, 2026
Subject: S7-2026-15 From: Joan Cox Affiliation: Jun. 14, 2026 Joan W Cox, retired Microbiologist and MSCW in Mental Health. Decatur, AL This affects many retirees like myself, who have investments in Stocks, Bonds and Securities. We must hold CEOs responsible for their actions and decisions on a quarterly basis!

Sent from my iPhone

Joan Fineberg — Jun 14, 2026
Subject: S7-2026-15 From: Joan Fineberg Affiliation: Jun. 14, 2026 No change! Quarterly & signature needed!

Joan Maki — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joan Maki Affiliation: Jun. 14, 2026 The more transparent companies are the more involved and active investors are. Joan Maki Retired teacher active investor

Sent from my iPhone

Joan McDevitt — Jun 14, 2026
Subject: S7-2026-15 From: Joan McDevitt Affiliation: Jun. 14, 2026 Joan McDevitt, psychotherapist, Michigan
Quarterly meetings are necessary to keep stockholders informed which is necessary and prudent.

Sent from my iPhone

Joan Swenson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joan Swenson Affiliation: Jun. 14, 2026 I am a retired teacher who will be using my 403b savings investments to make it through the coming years. It is vital that people like me have the information needed to assess our investments. Quarterly reporting is vital to me and my long term financial health. Do not change reporting to twice a year by publicly held companies where Americans like me have invested our life savings.
Joan Swenson
Bakersfield CA
Sent from my iPhone

Joana Mains — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joana Mains Affiliation: Jun. 14, 2026 Joana Mains Retired Tucson AZ. If reporting twice a year instead quarterly could make me lose 1/2 Or 1cent of my savings I am against it. I worked my entire life and for one persons decision that causes people like me to lose 1/2 their savings is criminal!!

Sent from my iPad

Joanie Flynn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joanie Flynn Affiliation: Jun. 14, 2026 I oppose this move to change reporting on investments and the market. Every citizen would receive potentially bad or incomplete info — how does this encourage investment and accountability? I urge you to stop this dangerous move and put the prior structure in place to safeguard all Americans and their investments.

Sent from my iPhone

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joann risher — Jun 14, 2026
Subject: S7-2026-15 Comment From: joann risher Affiliation: Jun. 14, 2026 This is a further move toward more corruption. Keep the reports quarterly for goodness sake!

Sent from my iPhone

Joanne Baldaia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joanne Baldaia Affiliation: Jun. 14, 2026 I like getting the figures quarterly, and I hope that stays.”

Sent from my iPad

Joanne Bernard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joanne Bernard Affiliation: Jun. 14, 2026 Don’t make this change. We can’t afford to lose our retirement savings.

Sent from my iPhone

Joanne Brockway — Jun 14, 2026
Subject: S7-2026-15 From: Joanne Brockway Affiliation: Jun. 14, 2026 Absolutely horrifying. Corruption at the very least. Our country is being run by a Hitler/Putin wanna be who is destroying our democracy in favor of an oligarchy. Accountability is absolutely critical.

Joanne

Joanne Groshardt — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joanne Groshardt Affiliation: Jun. 14, 2026 I don't want dark months

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Joanne Maypole — Jun 14, 2026
Subject: S7-2026-15 From: Joanne Maypole Affiliation: Jun. 14, 2026 We live in an age of corruption and insider trading among the monied classes. The markets are volatile with the wars and tariffs. Average income people have the right to invest their earnings and receive quarterly reports so they can adjust their investments, if needed, before it is too late. Please continue to require quarterly reporting.
Dr. Joanne Maypole

JoAnne Murphy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JoAnne Murphy Affiliation: Jun. 14, 2026 We need to continue to have quarterly reporting. My investments need to accurate for my retitement.

Joanne Purzycki — Jun 14, 2026
Subject: S7-2026-15 From: Joanne Purzycki Affiliation: Jun. 14, 2026 Stop trying to make it easier for CEO's to lie, cheat and steal. Keep the Quarterly Reporting standards as they are now.

J Purzycki
Retired
MICHIGAN

Joanne Rennie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joanne Rennie Affiliation: Jun. 14, 2026 Dear SEC, maintain quarterly reporting it’s the minimum level of transparency the average investor can respond to. Financial crises in 2008 and the COVID era downturn devastated many Americans. Lack of accountability/transparency allows a downturn to catapult a crisis. Average Americans losing life and retirement savings places a further drain on the economy. Please maintain and increase reporting to protect small investors. Thank you. Joanne Rennie, Reno NV

Joanne Singley — Jun 14, 2026
Subject: S7-2026-15 From: Joanne Singley Affiliation: Jun. 14, 2026 In the world of financial activity information changes rapidly and by changing reporting from quarterly to semi annually too much activity will fly under the radar. Don’t let another Enron or Health South happen on our watch. Joanne Singley -retired-Red Hook, NY

Get Outlook for iOS

Joanne Slama — Jun 14, 2026
Subject: File No. S7-2026-15 From: Joanne Slama I am 70 years old. One thing I've learned since Reagan proposed the "Trickle -Down Economics Theory" is that it is a fallacy. There are now more wealthy billionaires and more people in poverty than ever before. Do you need any more evidence than DOGE captain and first TRILLIONAIRE Elon Musk? Businessmen like him care very little for their workers or donating to charity. Government MUST look out for the average citizen and detect corruption. Quarterly SEC filing must remain the rule.

Jodie MacTavish — Jun 14, 2026
Subject: S7-2026-15 From: Jodie MacTavish Affiliation: Jun. 14, 2026 Many of us are past tired of criminal behavior and people need to know what is going on in their investments sooner than later.

Jodi MacTavish

Jodi MacTavish
Text for appointments
www.healthfultransformations.com

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jody seitz — Jun 14, 2026
Subject: S7-2026-15 From: jody seitz Affiliation: Jun. 14, 2026 Please keep quarterly required reporting for CEOs. Don’t water down the regulations. The public needs protection. Thankyou. Jody seitz

Sent from my iPhone

Jody Snyder — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jody Snyder Affiliation: Jun. 14, 2026 Jody Snyder, Retired and disabled. Don't do this. I just recently invested my money, so I can try to keep ahead of the rising prices. I am all alone now, and was hoping I would have enough
for housing. Meds and medical bills. Don't do it!

Yahoo Mail: Search, Organize, Conquer

Joe Buck — Jun 14, 2026
Subject: S7-2026-15 From: Joe Buck Affiliation: Jun. 14, 2026 I am an electrical engineer, recently retired after spending my career in the electronic design automation industry. As an investor, I rely on current, accurate information to make decisions, and SEC regulations have helped to provide that. It is imperfect, but quarterly reports, signed off on by the CEO, are a critical part of that.

Please don't "fix" what isn't working. Markets work best when buyers, sellers, and investors have accurate information.

Joseph Buck, PhD
(Former) Synopsys Scientist, Synopsys Inc (retired March 2025)
Campbell, California

Joe Connor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joe Connor Affiliation: Jun. 14, 2026 No 6 month reports. Keep at quarterly. No hiding bad performance. Joe Connor. Retiree and individual investor.

Joe Faulkner — Jun 14, 2026
Subject: S7-2026-15 From: Joe Faulkner Affiliation: Jun. 14, 2026 Because of their criminal activities, I lost 90 percent of my retirement as did thousands of employees. So they should either do the time or restore every person full retirement at their maximum. Living on 220 dollars a month th is criminal.

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

Joe Hasenau — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joe Hasenau Affiliation: Jun. 14, 2026 If information is key then we need to at least maintain te current standards. Joe Hasenau Investor

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joe Larock — Jun 14, 2026
Subject: S7-2026-15 From: joe Larock Affiliation: Jun. 14, 2026 changing the number of signed reports in half is a disservice to the people of the US and blatant support of companies that don't want to be responsible for their financial disclosures.

Joe Lovecchio — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joe Lovecchio Affiliation: Jun. 14, 2026 We must keep reporting to a quarterly basis. Any less and transparency will diminish and so will investors trust and there goes our investments, our economy and everything we've worked for

Joe Lovecchio
joelovecchio@me.com
408.630.0071

Joe Muscy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joe Muscy Affiliation: Jun. 14, 2026 This is a bad idea for many reasons.

Sent from my iPhone

Joe Roberts — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joe Roberts Affiliation: Jun. 14, 2026 Joe Roberts. Retired after 42 years as a taxpayer, and still am. Stop playing with my money. Do the morally correct thing and keep transparency.

Yahoo Mail: Search, Organize, Conquer

Joe Weixlmann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joe Weixlmann Affiliation: Jun. 14, 2026 Quarterly reporting has, historically, benefited investors. Those who, like my wife and I, cannot risk the economic “hit” that history tells us would likely accompany semi-annual reporting. So my message is simple: Please do NOT shift to semi-annual reporting!

Joseph Weixlmann
Retired
St. Louis, MO

Sent from my iPhone

Joeine Caffero — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Joeine Caffero Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am a senior citizen searching for a way to supplement my income. Being a beginner in stock investing I need ongoing access to informative programs as SEC. Please continue this program on a timely basis. Thank you, Joeine Caffero

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Joel bot — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Joel bot Affiliation: Jun. 14, 2026 I am against the relaxing of the quarterly earnings reports rule. Companies need to be transparent all the time.
A lot can happen in 6 months. Investors, especially retail, can and will get left holding the bag. Our economy is already teetering, why risk any preventable economic shakiness?

Are we not holding anyone accountable anymore??

Joel Nagle — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joel Nagle Affiliation: Jun. 14, 2026 Transparency keeps the wolves at bay. Six months is way too long. Insiders probably know not every three months but likely monthly, or even more often.

Joetta Stevenson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joetta Stevenson Affiliation: Jun. 14, 2026 I am AGAINST this proposed 6-month reporting schedule. Quarterly reports are the BEST protocol for the American public. It offers the oversite necessary to protect the public from corporate
corruption. Quarterly reporting offers more transparency. It ABSOLUTELY keeps investors (both big & small), as well as others, better informed about financial activities in a more timely manner.
Sincerely Joetta Stevenson, retired corporate consultant
and current president of a community-based organization Personal Email: Survivor770205@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Joette Licausi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joette Licausi Affiliation: Jun. 14, 2026 I want to see quarterly statements!

Joey Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joey Johnson Affiliation: Jun. 14, 2026 The minute this happens I am putting all my money in interest-bearing accounts. I work much harder for my money than any one of the billionaires who would profit by this.

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Joey Johnson
Manager of Facilities & Maintenance
jjohnson@sharehouse.org
4227 9th Ave S - Fargo, ND 58103
Direct: 701-478-9541
Toll-free: 877-294-6561

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Johanna Miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Johanna Miller Affiliation: Jun. 14, 2026 Please continue quarterly reporting the SEC is our only protection against fraud.

Sent from my iPhone

Johanna Myers — Jun 14, 2026
Subject: S7-2026-15 Comment From: Johanna Myers Affiliation: Jun. 14, 2026 NO, NO, NO! Eyes

on our corporations needed quarterly! Enough already of cheating, greed and graft! I am an angry citizen who sees a bad idea when it comes down the pike!

John Allen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Allen Affiliation: Jun. 14, 2026 Absolutely no to semi-annual reporting. The numbers alone from the 1955-1970 “experiment” should show that this is a recipe for disaster.

John M. “Mike” Allen
Sent from my iPad

John Alva — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Alva Affiliation: Jun. 14, 2026 We already have enough insider trading that is obvious and not prosecuted. Less reporting would only make it worse!

John and Lori Irwin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John and Lori Irwin Affiliation: Jun. 14, 2026 Please retain the quarterly reporting requirements as it is today

Joh Irwin
Sent from my iPhone

John Benkoski — Jun 14, 2026
Subject: S7-2026-15 From: John Benkoski Affiliation: Jun. 14, 2026 There is no reason to change filings. Every company has computers that are tracking the companies finances. Every CEO should read their financial statements quarterly. How else are they to know what their financial situation is? Waiting 6 months to read financial statements is dereliction of duty of the CEO. The SEC has the duty to look out for investors. They should not be in bed with CEOs.

Sent from my iPhone

John Bromley — Jun 14, 2026
Subject: S7-2026-15 From: John Bromley Affiliation: Jun. 14, 2026 Hold them liable

Sent from my iPhone

John C. Donnelly — Jun 14, 2026
Subject: S7-2026-15 From: John C. Donnelly Affiliation: Jun. 14, 2026 Reducing the signing reduces the public’s exposure to fraud and financial loss and the covering up of coruotion!

John C. Donnelly

John Carver — Jun 14, 2026
Subject: S7-2026-15 From: John Carver Affiliation: Jun. 14, 2026 No rollback and NO GET OUT OF JAIL FREE!! Keep the world safe !!

Sent from my iPhone

John Casey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Casey Affiliation: Jun. 14, 2026 Bad idea. Any company that goes to semiannual will be derated. Hopefully most smart CFOs understand this and will simply ignore the policy. Quarterly reporting is rewarded by orders of magnitude.

John Casey

John Chrzastek None. Retired investor. — Jun 14, 2026
Subject: File No. S7-2026-15 From: John Chrzastek I want to go on record as apposing any change to semiannual filing.

John Clary — Jun 14, 2026
Subject: S7-2026-15 From: John Clary Affiliation: Jun. 14, 2026 Keep it quartly so we can see to make changes based on our financial statements

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John Coffey — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Coffey Affiliation: Jun. 14, 2026 My retirement is tied up in the stock market so know what is happening each quarter is important to how I have my money invested.

John Coffey — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Coffey Affiliation: Jun. 14, 2026 My retirement is tied up in the stock market so know what is happening each quarter is important to how I have my money invested.

John Fox — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Fox Affiliation: Jun. 14, 2026 Why roll back to ‘55, why roll back at all. Shameful!

John Fox
541-579-1263
john.raleigh.fox@gmail.com

Sent from my iPhone

John Franks — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Franks Affiliation: Jun. 14, 2026 I think it is important continue quarterly reports and am opposed to changing the current system.

John Franks
309-945-6939
johnfranks.biz@gmail.com

John Golden — Jun 14, 2026
Subject: S7-2026-15 From: John Golden Affiliation: Jun. 14, 2026 Quarterly reporting helps to keep executives honest. As an investor who cannot keep track of these events myself, the quarterly reporting certainly is important for me.
John Golden, retired; Elmwood, Nebraska

John Gunn — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Gunn Affiliation: Jun. 14, 2026 It is unwise to let companies avoid quarterly reporting. No investor will be able to make a carefully considered investment without the most current information.

John Gunn
john@iotgroup.io
Mobile / WhatsApp +1 (602)284-9833

John Hiebert — Jun 14, 2026
Subject: S7-2026-15 change in reporting frequency From: John Hiebert Affiliation: Jun. 14, 2026 S7-2026-15 is proposed to change reporting to semi annual from quarterly.

I am strongly opposed to this change of oversight, especially having lived through the Enron mess.

Do not change!

John Kelly — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Kelly Affiliation: Jun. 14, 2026 I am against giving companies an option to not report quarterly. It should remain compulsory to report quarterly.

Sent from my iPhone

John L Knutsson — Jun 14, 2026
Subject: S7-2026-15 Comment From: John L Knutsson Affiliation: Jun. 14, 2026 Quarterly reporting is critical managing one's investments, especially for retirees with their savings invested. Do not reduce this requirement.

John Knutsson

John Longaecker — Jun 14, 2026
Subject: S7-2026-15 From: John Longaecker Affiliation: Jun. 14, 2026 Stop the CEO bull****. If you get the giant paycheck we retired living on only Social Security, you should be
held accountable for your actions and the actions of the board of directors, your subordinates and the shareholders deception.

held respheld

John

John P. Longaecker
612-205-3191
johnlongaecker@gmail.com

John Mansfield — Jun 14, 2026
Subject: S7-2026-15 From: John Mansfield Affiliation: Jun. 14, 2026 Yes , make it monthly!!!!

Sent from my iPhone

John Mansfield — Jun 14, 2026
Subject: S7-2026-15 From: John Mansfield Affiliation: Jun. 14, 2026 Yes , make it monthly!!!! I'm serious!

Sent from my iPhone

John Matol — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Matol Affiliation: Jun. 14, 2026 Don't change the law.

Sent from my iPhone

John Miller — Jun 14, 2026
Subject: S7-2026-15 From: John Miller Affiliation: Jun. 14, 2026 Definitely hold the accountability!!

Sent from my iPhone

John Moore — Jun 14, 2026
Subject: S7-2026-15 From: John Moore Affiliation: Jun. 14, 2026 I hold stock in a number of publicly traded companies. As such, I believe that quarterly reports are vital to transparency and for investors to know what is really happening. Keep the quarterly requirement.

John T Moore
1305 N Leeview Dr, Olathe, KS 66061

John Pease — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Pease Affiliation: Jun. 14, 2026 As a retired investor Quarterly reporting is necessary for making important financial decisions. Please do not change this rule.

Sent from my Galaxy

John Popow — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Popow Affiliation: Jun. 14, 2026 Wait a minute ….,too big to fail. Now you're talking my language. I'm a retired person with a small stock portfolio that doesn't want to see the greedy bankers get away with stealing our money. I want more transparency, not less transparency in the banking system.. It is not overly burdensome to them to report quarterly.
John Popow Deale, Maryland

Sent from my iPhone

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john porter — Jun 14, 2026
Subject: S7-2026-15 Comment From: john porter Affiliation: Jun. 14, 2026 Just leave it the way it is

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John Reuter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Reuter Affiliation: Jun. 14, 2026 John Reuter, Esq. (Ret.)
Cumming, GA 30041
Quarterly reporting is the chief tool used by ordinary investors. AI makes QRs essential to us.

Get Outlook for Android

John Ross — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Ross Affiliation: Jun. 14, 2026 Please keep quarterly reports. No need to fix something that isn't broken. No need to give corporations an easy out.

John Ross
Retired

Sent from my iPhone

John Rutchland — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Rutchland Affiliation: Jun. 14, 2026 Do not allow this change to happen ever! It’s a Bad Idea for everyone!

Sent from my iPhone

John Ryan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Ryan Affiliation: Jun. 14, 2026 Keep the required reports. In the cloak of darkness evil people cheat good people! No reason to go backwards but to steal money from others.

Sent from my iPhone

John Schneider — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: John Schneider Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: The playing field is already unfairly tipped towards large scale investors. In a time when inequality is at its most extreme, such a rule will only widen the gap. Please support rules that make the field fair for all, not just those who already have

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John Shutka — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Shutka Affiliation: Jun. 14, 2026 NO KEEP QUARTERLY!

John Spurgeon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Spurgeon Affiliation: Jun. 14, 2026 To: SEC

We are totally against stock reports being reduced to only twice a year and want our quarterly reports to continue.
John & Lois Spurgeon

John Spurgeon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Spurgeon Affiliation: Jun. 14, 2026 We are against reports being reduced to only twice a year and want our quarterly reports to continue.
John & Lois Spurgeon

John Stripling — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John Stripling Affiliation: Jun. 14, 2026 Keep transparency at the forefront, and keep quarterly reports!

John Stripling

Sent from my iPhone

John Volpe — Jun 14, 2026
Subject: S7-2026-15 From: John Volpe Affiliation: Jun. 14, 2026 Quarterly reporting has been a successful financial reporting tool that has kept investors up to date on corporations' financial results. The change was implemented from semi-annual to quarterly in order to force corporations to report their results on a more timely basis., hopefully reducing the incidents of fraudulent or misleading financial reporting. Restoring financial reporting to semi-annually will increase the potential for late reporting of unfavorable financial results which would adversely affect investors and the general public.

John Volpe

John WILLIS — Jun 14, 2026
Subject: Comment on S7-2026-15 From: John WILLIS Affiliation: Jun. 14, 2026 I like knowing every 3 months what's happening, every 6 months would be devistating to wait and see if you made money or no just to fi d out its almost gone, no not a good idea.

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

John Yarbrough — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Yarbrough Affiliation: Jun. 14, 2026 Investors insist these

numbers tell the state of companies. Without this, investment decisions become blind.. are you trying to let investors be conned by falling companies.

John Zavgren — Jun 14, 2026
Subject: Save Quarterly Reporting From: John Zavgren Affiliation: Jun. 14, 2026 People with great power must be reminded that they are not above the law especially at this moment in history when our president is a convicted felon and rapist and actively engaged in fraud.

Dr. John Zavgren
Wilton NH, 03086

603-801-2094 (mobile)

john@zavgren.com

John Zink — Jun 14, 2026
Subject: S7-2026-15 Comment From: John Zink Affiliation: Jun. 14, 2026 Financial markets depend on transparency. This runs counter to that notion. It will be most harmful for small players, and a tremendous benefit to insiders.

Schedule an Appointment: https://calendly.com/zinkj/30min

J. Jeffrey Zink (he/him/his)

Associate Professor of Economics

School of Business
_____

Morningside University

1501 Morningside Ave. Sioux City, IA 51106

o: 712-274-5467 l morningside.edu

JOHNELLA MARTIN — Jun 14, 2026
Subject: S7-2026-15 From: JOHNELLA MARTIN Affiliation: Jun. 14, 2026 Johnella Martin. Criminal investigator keep them locked up. Rockford ill.

Yahoo Mail: Search, Organize, Conquer

Jon Hawkins — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jon Hawkins Affiliation: Jun. 14, 2026 Cancel Rule S7-2026-15, there's nothing good for investors in it.

Respectfully,
Jonathan Hawkins

Jon Markey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jon Markey Affiliation: Jun. 14, 2026 As a retiree dependent on a lifetime of savings invested mainly in the stock market, I am opposed to lowering the reporting requirement from quarterly to semiannually. The risk of wiping out a good deal of accumulated earnings, and possibly principal, for myself and millions in my situation, is not worth whatever benefits this may provide to corporations.

Jon

Jonathan — Jun 14, 2026
Subject: S7-2026-15 From: Jonathan Affiliation: Jun. 14, 2026 Jonathan Reilly, Los Angeles, CA

I care very deeply about this issue as monitoring and accountability are critical in any regulated industry. As as lead auditor for the medical device industry, I know first hand how easy it can be for an organization to try hide things. Often, accountability is only a fine that is trivial in comparison to how much money they made by cheating. Routine and regular monitoring is also critical to prevent this.

My retirement and all my assets are sunk into mutual funds, index funds, and the like. Reducing

monitoring frequency will increase risk, lower confidence, and depress the market. DO NOT DECREASE MONITORING FREQUENCY. The proposed change does not make things better in any way.

Jonathan Boan — Jun 14, 2026
Subject: S7-2026-15 From: Jonathan Boan Affiliation: Jun. 14, 2026 Jonathan, retired, the ability to allow removal of quarterly reporting would drastically changebthe cadence of trading and would chnage the landscape back to a time where we saw limited growth. We need to keep the current system to allow investors to be informed as to the health of the company.

Jonathan Minkoff — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jonathan Minkoff Affiliation: Jun. 14, 2026 Make quarterly reporting permanently mandatory

Jonathan Minkoff
Sent from my iPhone with typos and auto-correction

Jonathan Reilly Staff supplier quality engineer and lead auditor at Abbott Laboratories — Jun 14, 2026
Subject: File No. S7-2026-15 From: Jonathan Reilly I care very deeply about this issue as monitoring and accountability are critical in any regulated industry. As as lead auditor for the medical device industry, I know first hand how easy it can be for an organization to try hide things. Often, accountability is only a fine that is trivial in comparison to how much money they made by cheating. Routine and regular monitoring is also critical to prevent this. My retirement and all my assets are sunk into mutual funds, index funds, and the like. Reducing monitoring frequency will increase risk, lower confidence, and depress the market. DO NOT DECREASE MONITORING FREQUENCY. The proposed change reduces accountability and allows for twice as long for things to go off the rails at a publicly trade company before mandatory reporting.

Jonathan Rotholz — Jun 14, 2026
Subject: S7-2026-15 From: Jonathan Rotholz Affiliation: Jun. 14, 2026 We cannot afford another Enron! The quarterly reporting requirement is essential to keeping all investors safe.
Sincerely,
Jonathan Rotholz
State College, PA

Jonathan Wegner — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jonathan Wegner Affiliation: Jun. 14, 2026 In a time of rampant corruption and low trust in government regulation why would you want to change the rules that would allow businesses to hide issues for even longer? Don't change the rule.
Jonathan Wegner
System Administrator

Jonathan Wilson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Wilson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: the transparency and accountability quarterly reports bring is valuable to me as an investor. The "burden" on the corporation is negligible and something they can afford if they want to be publicly traded. Please keep our markets as fair and transparent as possible in these times of unprecedented American corruption. Thank you

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Joni Hyma — Jun 14, 2026
Subject: S7-2026-15 From: Joni Hyma Affiliation: Jun. 14, 2026 Do not roll back quarterly reporting!! Fraud in America is out of control. Do not add to the level of corruption!! Joni Hyma, Grand Rapids, MI

Get Outlook for Android

Joseph Amoroso — Jun 14, 2026
Subject: S7-2026-15 From: Joseph Amoroso Affiliation: Jun. 14, 2026 If you can’t see that corporate America is corrupt and needs monitoring and regulations then you either don’t want to see it or your blind and ignorant!

Sent from my iPhone

Joseph Amplo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joseph Amplo Affiliation: Jun. 14, 2026 History supports to a great extent that quarterly reporting fuels investor growth and fights the shrinking dollar we are experiencing.

Www.reverbnation.com/joeamplo

Joseph Harding — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joseph Harding Affiliation: Jun. 14, 2026 If we lose value what's the reason to stay "in"?

I'll be pulling mine out before this proven insanity goes into effect.

Joseph Harding

Joseph Herzog — Jun 14, 2026
Subject: S7-2026-15 From: Joseph Herzog Affiliation: Jun. 14, 2026 Do what is right and fair for the American middle class and STOP kowtowing to the wealthy who ALREADY have all of the financial advantages. The SEC proposal is blatantly un-American and must not move forward or must be rescinded, the citizenry is mad as hell about being forced into second class citizenship. We will NOT stay quiet.

Sent from my iPhone

Joseph Janiga — Jun 14, 2026
Subject: S7-2026-15 From: Joseph Janiga Affiliation: Jun. 14, 2026 My name is Joseph F. Janiga and I am a retired educator. I presently reside in East Haven , Connecticut. As a teacher I impressed on my students the importance of honesty and following the letter of the law. The use of quarterly reporting by business and industry enforces good business practices. Over the years we have witnessed that certain individuals have a propensity to lie , steal and cheat in the name of profit. Quarterly reporting is a way to keep unscrupulous business people in line .When you weaken the law you create an opportunity for graft and corruption. We have seen this happen repeatedly over time. Quarterly reporting to the SEC is a way to keep the unscrupulous in check.

Joseph Kesselman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joseph Kesselman Affiliation: Jun. 14, 2026 My God, why would you _want_ to permit companies to hide relevant data from their investors for an additional 3 months? The disruption to the market from loss of trust would far outweigh any savings achieved by reducing the reporting burden. It's not as if the companies don't have to gather the information either way, after all; preparing it for release is usually automated these days, and actually releasing it in electronic form has essentially zero cost.

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/_ Joe Kesselman (he/him/his)
-/ _) My Alexa skill for New Music/New Sounds fans:
/ https://www.amazon.com/dp/B09WJ3H657/

Caveat: Opinionated old geezer with overcompensated writer's block. May be redundant, verbose, prolix, sesquipedalian, didactic, officious, or redundant.

Joseph Lucchesi — Jun 14, 2026
Subject: S7-2026-15 From: Joseph Lucchesi Affiliation: Jun. 14, 2026 Keep them all in check! QUARTERLY!

Joseph Mallon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joseph Mallon Affiliation: Jun. 14, 2026 I have worked for a Wall Street firm and know the importance of financial reporting for knowing what is going on. The analysts are in close contact with companies so they are prettt much aware of problems but the public only hears about issues through public reporting and changing to semi annual puts noninsider investors at risk. We need to keep quarterly so the public stays informed

Sent from my iPhone

Joseph Sekula — Jun 14, 2026
Subject: S7-2026-15 From: Joseph Sekula Affiliation: Jun. 14, 2026 No get out of jail free cards for corporate criminals! Fraud and deceit should be punished with stronger penalties. Joseph Sekula, attorney.

Joseph Stevenson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joseph Stevenson Affiliation: Jun. 14, 2026 Keep financial performance transparent and frequent. NO RUG PULLS. This is livelihoods at stake, working class Americans lives at stake, health care savings at stake. Don’t change to bi-yearly reporting.

Sent from my iPhone

Joseph Ward — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joseph Ward Affiliation: Jun. 14, 2026 POTUS is all about transparency in his administration. Please keep it that way and keep the current reporting system

Sent from my iPhone

Josh Hunt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Josh Hunt Affiliation: Jun. 14, 2026 My name is Joshua Hunt and I am an assembly worker in western Kentucky. I want the SEC to keep the current quarterly rules to stay in place as they are. I want to know exactly what my money is doing and when. I do not want companies hiding what is going on with my investments. Thanks, Joshua Hunt.

Sent from my iPhone, Joshua Hunt

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joshua solly — Jun 14, 2026
Subject: S7-2026-15 From: joshua solly Affiliation: Jun. 14, 2026 Keep these companies honest and accountable. There’s a good reason this bill was enacted in the first place.

Sent from my iPhone

Josie Blaser — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Josie Blaser Affiliation: Jun. 14, 2026 Josie Blaser, retired. West Tennessee. I can't afford to lose half of my retirement. I don't have wealthy family to take care of me if I lose half of my retirement. That already happened in 2008.

Joy A Frazier — Jun 14, 2026
Subject: File No. S7-2026-15 From: Joy A Frazier I do not support the proposed rule change. Investors deserve transparency through quarterly reporting.

Joy Atkins-Miller — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joy Atkins-Miller Affiliation: Jun. 14, 2026 Personally I think they should report monthly but realize quarterly is feasible because of the lack of personnel due to DOGE's idiocy. Or is it because of cuts that's behind this? Considering the lack of trust citizens have in federal government now because of the bribes/"donations," it looks like SEC is being furtive, covering up for business, putting citizens second yet again.

Joy Cleveland — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joy Cleveland Affiliation: Jun. 14, 2026 I'm a senior citizen who needs my retirement account for the future. If companies only report twice a year that opens the door to fraud. Less information means I could lose much of what I worked for to maintain my independence. Reporting only twice a year makes me extremely uneasy.
Thank You

Joy Inskeep — Jun 14, 2026
Subject: S7-2026-15 From: Joy Inskeep Affiliation: Jun. 14, 2026 I am utterly fed up with the SEC continuing to fail dramatically to protect the economy we all live with. Learn the lessons of past history. You have been taking is right back to the Robber Baron era, the era of the Great Depression, & Enron. You also need to get far tougher on businesses that buy out or takeover companies. Protect the consumers & employees because I have been through that multiple times. These quarterly reports also should be written in plain English, not full of jargon. You are supposed to be a watchdog protecting the public. All you do is serve the exhotnatantly wealthy & choke the economy. The SEC has become disgusting, keep this up & we will discover a whole new meaning of economic collapse.

Sent from my iPhone

Joy Kicinski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joy Kicinski Affiliation: Jun. 14, 2026 We want more transparency not less. Joy Kicinski

Sent from my iPhone

Joy Lynn Lewis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joy Lynn Lewis Affiliation: Jun. 14, 2026 We see you. I want quarterly reports.
Joy Lynn Lewis
4146 Diplomacy Circle
Tallahassee, Fl. 32308

Sent from my iPhone

Joy Lynne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joy Lynne Affiliation: Jun. 14, 2026 Is the government against us???? Please, as American citizens we must have quarterly reporting.Joy Darling, disabled, Michigan. We deserve this. Please stand up for us.

Sent from my iPhone

Joy Mihuta — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joy Mihuta Affiliation: Jun. 14, 2026 It is bad for the consumer. In 6 months the insiders, executives & lawyers know the health of their company but the customer doesn't. It would also open up fraud possibilities.

Joy Sherburn — Jun 14, 2026
Subject: S7-2026-15 From: Joy Sherburn Affiliation: Jun. 14, 2026 Joy Sherburn-reed, CPA, Michigan. The keeping of quarterly reports is important because we have fast changing economic situations. We need executives to be accountable with signatures attesting to proper disclosure of information to keep shareholders as privy as management and employees of the company. American retirement plans can be more self directed because of cost, so retirees need to protect their retirement money in stock market and be informed.

Joyce Alescio — Jun 14, 2026
Subject: S7-2026-15 From: Joyce Alescio Affiliation: Jun. 14, 2026 Joyce Alescio. Retired glenville ny keep the accountability in place. The CEO and CFO get paid enough to assume this responsibility. Why are we changing something that works and keeps them accountable to the people who invest in their companies? Makes no sense. I want my investments to matter and I want people who except my money to be accountable as the steward to that investment.

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joyce boone — Jun 14, 2026
Subject: S7-2026-15 From: joyce boone Affiliation: Jun. 14, 2026 Keep the monthly report. We

deserve to know if our investor is doing a good job

Sent from my iPhone

Joyce Buchanan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joyce Buchanan Affiliation: Jun. 14, 2026 I want the transparency provided by quarterly reports to protect my meager investment income. Joyce Buchanan, 1412 Henry Street, Ann Arbor MI 48104

Sent from my iPhone

Joyce Darrigo — Jun 14, 2026
Subject: S7-2026-15 Comment From: Joyce Darrigo Affiliation: Jun. 14, 2026 I have worked very very hard for the money in my IR A. This rule would be a disaster for not only me but many people. Please do not put us in a blackout period.
Joyce Darrigo, Retiree

Sent from my iPad

Joyce Mazzitello — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Joyce Mazzitello Affiliation: Jun. 14, 2026 Joyce, retired, MN. I’ve worked hard my entire life to have saved what I have now. I cannot afford at my age of 78 to lose 50% of it.

Sent from my iPhone

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jprestage — Jun 14, 2026
Subject: Comment on S7-2026-15 From: jprestage Affiliation: Jun. 14, 2026 If I was king for the day I would order monthly reporting. Quarterly is a good compromise. I don't want companies to have the luxury of half a year to either hide things or to overlook problems alowing them to fester and worsen. Don't put the life savings of millions of Americans in jeopardy by moving to 6 month reporting.

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js holman — Jun 14, 2026
Subject: S7-2026-15 Comment From: js holman Affiliation: Jun. 14, 2026 We've always needed more openness and clarity, not less. Timely reporting is essential to honest business in ANY field. I despise those who try to hide practices by having time to cover up what they can undercover of darknessmostly to cheat. That's for other countries, not ours.
It's unhealthy and too close to criminal behavior. Quarterly reporting MUST continue. Thank you.
Jane Holman, former Library Assistant and Information Services Technician.

JT K — Jun 14, 2026
Subject: S7-2026-15 Comment From: JT K Affiliation: Jun. 14, 2026 I strongly object to any changes that lesson the amount of corporations reporting activity to investors. This information is our only way to gauge how investments, as owners of these companies, are doing.

We need more information, transparency incorporate, responsibility, especially as it applies to stockholders!

James T Keriotis
JTK456@aol.com
724-920-4594

JT K — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JT K Affiliation: Jun. 14, 2026 We need more corporate transparency, not less. Keep reports coming quarterly!

Juan fermin Salinas vega — Jun 14, 2026
Subject: S7-2026-15 public comment From: Juan fermin Salinas vega Affiliation: Jun. 14, 2026 Era desdee e se we esf3 g) cDe wee de d sex d3 a de d is w

Enviado desde mi iPhone e desde da de e de see

Juanita Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Juanita Smith Affiliation: Jun. 14, 2026 Quarterly only.

Sent from my iPhone

Judi Atwood-Wells — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judi Atwood-Wells Affiliation: Jun. 14, 2026 Who do you think you are to stop quarterly reporting as the American public? We deserve the right to know where our funds are going and you better watch out because I think the public is fed up with you right to the top of their head!!!!! pay attention!

Sent from my iPhone

Judie laws — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judie laws Affiliation: Jun. 14, 2026 With my retirement security in the markets, I vehemently disagree with going backwards in reporting. Today’s technology allows it. As an investor, I want to know the numbers more often, not less.

Judith Laws
Yates Center, Kansas

Sent from my iPhone

Judith — Jun 14, 2026
Subject: S7-2026-15 From: Judith Affiliation: Jun. 14, 2026 Keep it the way it is.!!

What are they trying to HIDE ?!?!?!

Judith Evans — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judith Evans Affiliation: Jun. 14, 2026 Keep it as is.

Sent from my iPad

Judith Freeman — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Judith Freeman Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: do not make this change

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Judith Lindquist — Jun 14, 2026
Subject: S7-2026-15 From: Judith Lindquist Affiliation: Jun. 14, 2026 CEOs have too many loopholes now. Keep the current law. Quarterly reporting.

Judith Lindquist

Yahoo Mail: Search, Organize, Conquer

Judith MacLean — Jun 14, 2026
Subject: S7-2026-15 From: Judith MacLean Affiliation: Jun. 14, 2026 In my opinion, the reporting should be monthly!

Sent from my iPhone
Judi MacLean

Judith Markowski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judith Markowski Affiliation: Jun. 14, 2026 Quarterly reports are necessary to monitor choices and change as necessary

Sent from my iPhone

Judy Caesar — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judy Caesar Affiliation: Jun. 14, 2026 Please do not allow semi annual reporting.

I am retired - without a pension. I still have my IRA in the market - invested so that I have sufficient earnings to help with the taxes I have to pay on my monthly withdrawals. The taxes are a burden at this point in life. (The IRA selling point to baby boomers that our tax burden would be lower in retirement proved untrue.)

The quarterly earning reports are crucial to investment decisions for me - and that information adds stability to the entire US market.
The only ones to benefit if you ease the reporting requirements are the corporations and their already overpaid executives.

But we, the investors who rely on transparency in the market, would pay the price.

You will lose the trust of the investors if you allow this proposal to go through.

Judy Caesar
Calabash, NC

Judy Carol Bell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judy Carol Bell Affiliation: Jun. 14, 2026 Absolutely.
Do not bow to the Corporate influencer jerks.
Be loyal to America.

Judy Chirila — Jun 14, 2026
Subject: S7-2026-15 From: Judy Chirila Affiliation: Jun. 14, 2026 Quarterly reporting is extremely important and should remain in effect.

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judy cross — Jun 14, 2026
Subject: S7-2026-15 From: judy cross Affiliation: Jun. 14, 2026 Quarterly reporting is imperative . It matters to me because I'm retired and need to manage my limited income in a responsible manner . I live in Southern California which is terribly expensive . Please keep corporations accountable as it should be !

Sent from my iPhone

Judy Kuegler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judy Kuegler Affiliation: Jun. 14, 2026 Why can't you leave well enough alone.

Judy Mascolino — Jun 14, 2026
Subject: S7-2026-15 From: Judy Mascolino Affiliation: Jun. 14, 2026 No “Get out of Jail” cards for free!

Sent from my iPhone

Judy Mascolino — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judy Mascolino Affiliation: Jun. 14, 2026 Citizens have a right to be kept informed on a timely basis. A half of a year is too long to wait!

Sent from my iPhone

Judy McCann — Jun 14, 2026
Subject: S7-2026-15 From: Judy McCann Affiliation: Jun. 14, 2026 My father reported quarterly on the financial status of the company he worked for. Although it takes time, it’s a valuable service for investors, and should continue.

Sent from my iPhone

Judy Moulton — Jun 14, 2026
Subject: S7-2026-15 From: Judy Moulton Affiliation: Jun. 14, 2026 Don't rollback to ineffective policies.

Judy Murphy — Jun 14, 2026
Subject: S7-2026-15 From: Judy Murphy Affiliation: Jun. 14, 2026 We watched the signature crack a $2.7 billion fraud.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Judy Murphy
□□□□□

Judy R — Jun 14, 2026
Subject: S7-2026-15 From: Judy R Affiliation: Jun. 14, 2026 Please keep CEOS and corporations accountable. Quarterly reporting and signatures by CEOS and corporations help. Keep federal prison sentences for lies. Judith Riddlesworth Buckeye, AZ. Job title-citizen and person

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Judy Tierney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judy Tierney Affiliation: Jun. 14, 2026 This proposal concerns me greatly. History tells us it doesn't benefit the investor. I worked until age 70 as an RN. I live modestly and depend on my investments plus Social Security. Please do not support this proposal.

Sent from my iPhone

JUDY TINSLEY — Jun 14, 2026
Subject: Comment on S7-2026-15 From: JUDY TINSLEY Affiliation: Jun. 14, 2026 Keep quarterly reports for all companies that take investor funds We have the right to know how the companies that we have our money in are doing so we can make informed decisions on our investments.

Yahoo Mail: Search, Organize, Conquer

Judy Williams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judy Williams Affiliation: Jun. 14, 2026 Keep it We need information

Sent from my iPhone

Judy Woellner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Judy Woellner Affiliation: Jun. 14, 2026 I'm a speech therapist in Maple Plain, MN and I don't want my life savings crushed to promote larger bank profits. They're rich enough, I've WORKED for my money. I want to protect my hard-earned savings.
Judy Woellner, MS, CCC-SLP

Sent from my iPhone

Judy Wood — Jun 14, 2026
Subject: S7-2026-15 Comment From: Judy Wood Affiliation: Jun. 14, 2026 I am a retired school administrator. I am widowed and have only my IRAs and Vanguard account. The quarterly reporting allows me to see how my investments in the different companies are doing with my funds. It also allows adjustments on the parts of individual companies and more importantly by me as an investor to be made .

Jules Martin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Jules Martin Affiliation: Jun. 14, 2026 Julie Martin - Church Administrator - Central Kansas. Why on earth would the SEC change the reporting rules when we know, from history, that reducing quarterly reporting ultimately results in losses for ordinary investors? Who benefits from this change? NOT the middle class investor who will be relying on

retirement investments to LIVE.
Even Warren Buffet knows that quarterly Reporting is good for investors, and has been since the 1970s. Do not take us back to the 1950s.

Julia Brannon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Julia Brannon Affiliation: Jun. 14, 2026 Why return to a system that did not work well to begin with? We need to reevaluate what works for the country and not just for the few. We do not need to under value the reporting of the revenue of businesses. We are already losing serious tax revenue from the “One big beautiful cheat on taxes for the wealthy” and can not afford to lose any additional tax revenue. Keep the system as it is and rewrite the tax code fairly! Economists across America predict the country’s current budget deficit is only worsening as it is. Why can’t government be forward thinking this time!! We need to learn from our history and do what will enable this once great country to increase economic opportunities for everyone. Thank you.

Sent from my iPhone

JULIA K BROWN — Jun 14, 2026
Subject: S7-2026-15 From: JULIA K BROWN Affiliation: Jun. 14, 2026 Please keep quarterly reports! I’m an investor, I’m retired, and I need to know what is happening with the companies in which I have invested my money. That’s what I live on.
Thanks,
Julia Brown,
California

Sent from my iPhone

Julia Planes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Julia Planes Affiliation: Jun. 14, 2026 There is no upshot to reduced reporting for the public. We have enough issues with insider trading and unethical financial behavior without making it easier to accomplish.

Julianna Guy — Jun 14, 2026
Subject: S7-2026-15 From: Julianna Guy Affiliation: Jun. 14, 2026 I am an accountant in Portland Oregon. Controls and federal regulations exist to prevent fraud. Enron was a watershed moment that showed the need for tighter regulations and more accountability. There is no reason to remove these guardrails, companies already produce all the reports, and CEOs must be accountable to the people providing the capital for them to operate. It would be lovely if we could just trust people to be honest and forthcoming, but controls and regulations exist so we don’t have to, from the bottom to the top of every organization. Companies and leadership with nothing to hide don’t need lax regulations. Julianna Guy

Sent from my iPhone

Julie — Jun 14, 2026
Subject: S7-2026-15 From: Julie Affiliation: Jun. 14, 2026 This regulation protects us against fraud. There is no compelling reason to reduce hard- fought oversight!

Yahoo Mail: Search, Organize, Conquer

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julie ames — Jun 14, 2026
Subject: Comment on S7-2026-15 From: julie ames Affiliation: Jun. 14, 2026 Why change something that works? I like the quarterly reporting and certainly do not want to return to only twice a year reports. Do not change what has worked, especially given the history of what happened the years we went to twice a year reports. Julie Ames, retired, illinois. Thank you

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Julie Ball — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Julie Ball Affiliation: Jun. 14, 2026 Quarterly Reporting please! Retirement household here! Former Corporate treasurer!
Quarterly is what the system is set up for and has done well gor investors and Corporations alike! Being able to navigate trends is part of maintaining a strong foothold on decision making with swings being noted before it moves in any gross majority or minority to the bottom line!

Julie Brizes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Julie Brizes Affiliation: Jun. 14, 2026 Julie M Brizes, Retired, Concord Township, Ohio. My opinion on quarterly reporting is that we need to keep this system active and report quarterly for ongoing accountability. If the numbers tank at the beginning of a reporting period, an investor is sitting on a leaky inner tube cruising down a river without knowing they are soon to drown. If you know about things you can research and respond. Ignorance is not a financial strategy. Please keep quarterly reports!!!!

Julie Dominian — Jun 14, 2026
Subject: S7-2026-15 Comment From: Julie Dominian Affiliation: Jun. 14, 2026 The oligarchs are already escaping the existing laws and regulations. The SEC should NOT be making it easier to fool any investors about the financial wellbeing of a company trading on the exchanges.

Sent from my iPhone

Julie Hatcher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Julie Hatcher Affiliation: Jun. 14, 2026 Please keep this quarterly! There’s way too much stealing as it is. These reporting need to be MORE often, not less!

Julie Holmen — Jun 14, 2026
Subject: S7-2026-15 From: Julie Holmen Affiliation: Jun. 14, 2026 Accountability and full disclosure are not only vital, they are increasingly vital. Quarterly reporting has been the historical precedence for proven reasons and it MUST remain the requirement. To reduce the frequency is to reduce accountability. Preserve quarterly reporting!

Julie Holmen, retired Health Care Executive, Minneapolis MN

Julie Horne — Jun 14, 2026
Subject: S7-2026-15 Comment From: Julie Horne Affiliation: Jun. 14, 2026 As an investor I have the right to be kept informed about my investments. If you let companies stop quarterly reporting how is that fair and just to the investor? We have a RIGHT to know the performance of our investments in a timely manner.

Sent from my iPhone

Julie Kersey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Julie Kersey Affiliation: Jun. 14, 2026 My name is Julie Kersey and I have the majority of my money infested in the stock markets. It should be kept honest without insider trading only benefiting those who know and screwing the little people who don't. More pressure on the scale of inequality.

Sent from my iPhone

Julie korn — Jun 14, 2026
Subject: File No. S7-2026-15 From: Julie korn Dont do this. I cannot afford to lose one lousy penny. I have limited income and if this causes me a loss I could end up homeless. Stop them from taking all our money for themselves. They want us to be slaves to the elite. We fought this before we will again. Republicans have become traitors to our country and I am tired of them taking advantage of everyone so they can fatten their wallets while we suffer. Stop them. Please.

Julie Larsen — Jun 14, 2026
Subject: S7-2026-15 From: Julie Larsen Affiliation: Jun. 14, 2026 Keep the quarterly review!

Sent from my iPhone

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julie marsh — Jun 14, 2026
Subject: S7-2026-15 Comment From: julie marsh Affiliation: Jun. 14, 2026 I can't believe for a moment that the SEC is really considering letting corporations off the hook with the idea of being transparent to their stakeholders. Keep the quarterly report.

work for the people and not for the big corporations

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julie polton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: julie polton Affiliation: Jun. 14, 2026 Quarterly reporting is a must. I've lost money in the past with poor reporting. People need to be
protected not ignored. Julie in AZ.

Yahoo Mail: Search, Organize, Conquer

Julie Smiley — Jun 14, 2026
Subject: S7-2026-15 From: Julie Smiley Affiliation: Jun. 14, 2026 Quarterly reporting was established for a reason & history shows that it is effective. Corporations have proven time and again that they cannot be trusted to police themselves. Dr. Julie Smiley,
DVM

Julie Wenzel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Julie Wenzel Affiliation: Jun. 14, 2026 No! Leave it alone. I'm tired of everything financial leaning toward the big guys and ignoring the rest of us. Julie Wenzel, retired teacher, Minnesota

Sent from my iPhone

Julienne Miner — Jun 14, 2026
Subject: S7-2026-15 From: Julienne Miner Affiliation: Jun. 14, 2026 No letting those greedy crooks off the hook for cooking the books

Sent from my iPhone

Julie_stroup — Jun 14, 2026
Subject: S7-2026-15 From: Julie_stroup Affiliation: Jun. 14, 2026 I was a banker back in the 80's and the lack of separation between lending / deposit holding institutions and investing organizations has bred so much insider trading. Hard to trace the exchange of information but at least quarterly reporting gives us a shot at seeing financials. When I got my MBA they said transparency in markets was critical. Barely exists now as everything is hedge and mutual funds and whispered company information. As a typical citizen, I am trapped by corporate IRA's etc. I want to see what is going on with the investments I have to rely on post-retirement. It's my survival post work and that of my family's at stake

Sent from my iPhone

Jullia Armstrong — Jun 14, 2026
Subject: S7-2026-15 Comment From: Jullia Armstrong Affiliation: Jun. 14, 2026 Please keep quarterly report to prevent fraud and keep us more informed

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june demonte — Jun 14, 2026
Subject: S7-2026-15 From: june demonte Affiliation: Jun. 14, 2026 Are you kidding me? With all the fraud going on! Ridiculous. Keep it as is.

Sent from my iPhone

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justin dahms — Jun 14, 2026
Subject: S7-2026-15 Comment From: justin dahms Affiliation: Jun. 14, 2026 Mandatory!!!! What idiot proposed this?

Sent from my iPhone

JV Jackson — Jun 14, 2026
Subject: S7-2026-15 From: JV Jackson Affiliation: Jun. 14, 2026 Sirs, I see no reason to change this effective, accountability tool. We know exactly what will happen if you decide to do this. Names please of the ones who vote on this.
Taxpayers deserve to know.
Sincerely,
JV Jackson

K Barton — Jun 14, 2026
Subject: S7-2026-15 From: K Barton Affiliation: Jun. 14, 2026 Keep investors and employees from losing life savings

Sent from my iPhone

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k harrington — Jun 14, 2026
Subject: S7-2026-15 Comment From: k harrington Affiliation: Jun. 14, 2026 Do Not Allow Companies to Blindside the Public!

The only way to truly “invest” is by maintaining their accountability for the benefit of our clarity.
Without quarterly financial reporting, the stock market is merely a casino.
Changes are happening now at an unprecedented rate, which can affect the fundamental financial health of our investments via rapid domino effects.
Maintenance of accurate and timely disclosure is paramount to the ultimate success for all parties involved.
It’s time for decision makers to act with integrity.

That starts with you.

<><< Kelly

K Valdis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: K Valdis Affiliation: Jun. 14, 2026 The quarterly reporting should remain. It is a better than semi annual reporting.

Sent from my iPhone

K Williams — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: K Williams Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We need to keep our reporting requirements in place.

K. Brockman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: K. Brockman Affiliation: Jun. 14, 2026 This fleecing of lower-income Americans by higher-income Americans must stop! Are we the land of opportunity, or are we not?!

K. Buchacz — Jun 14, 2026
Subject: File No. S7-2026-20 From: K. Buchacz Please preserve mandatory quarterly financial reporting for all publicly traded companies. This transparency is essential to maintain efficient markets and protect retirement investments. Please address how is the proposed switch to 6-monthly reporting intended to be beneficial to the public. Thank you.

K. Conners — Jun 14, 2026
Subject: S7-2026-15 Comment From: K. Conners Affiliation: Jun. 14, 2026 Consumers are getting screwed more each day financially. Do not take safe guards out of the equation. It's our money. My name is Kathy Conners. I'm retired and not in a comfortable way. I deal with health and injury issues and need what monies I have invested, and live off, to be protected.

K. Lange — Jun 14, 2026
Subject: S7-2026-15 From: K. Lange Affiliation: Jun. 14, 2026 These safeguards were put into mandatory practice after Enron, I'm old enough to remember that whole debacle & got hurt personally/financially from the crimes. The SEC needs to explain exactly why this would help me, an American citizen whom they are supposed to protect. Stop the crimes from the profiteers!

Kate in San Francisco Ca. Retired

KaAnn Graham — Jun 14, 2026
Subject: Comment on S7-2026-15 From: KaAnn Graham Affiliation: Jun. 14, 2026 KaAnn Graham, retired educator, Hutchinson Kansas
I am against a change to semi-annual reporting and support continuance of quarterly reporting.

Sent from my iPhone

Kaitlin scaggs Creative director — Jun 14, 2026
Subject: File No. S7-26-18 From: Kaitlin scaggs There should be MORE accountability, not less. CEOs and executives make exponentially more money than other employees. They should be held accountable to the highest letter of the law for any attempt to mislead or defraud the public. If OSHA regulations are written in blood, SEC business rules are written in the bankruptcies of families.

Karan Shapiro — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karan Shapiro Affiliation: Jun. 14, 2026 My husband and I worked hard our entire lives. We saved and put money away so we could try to enjoy our retirement eventually. We live in Connecticut, where my husband is a bank manager and I am a Sonographer. We do fine - we can afford small splurges from time to time. What is being proposed could make it impossible for us to retire. We stand to lose an awful lot of hard earned, and saved, money should this move forward. We both vote and have never missed even a local election. Please consider this when making decisions about these things.

Karen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 14, 2026 My name is Karen Clarke. I am a retired nurse from suburban Chicago. The only reason to loosen reporting requirements on corporations is to make it easier for them to conceal their true financial
status. This is not ethical, and it should not be legal.

As in the past, when corporations only had to report semi annually, investors will be at risk of losing up to half of their investments if this new rule goes into effect. This could be catastrophic
to small investors who count on these funds to support them in retirement.

Please do not loosen corporate reporting rules.

Karen Clarke
630-863-5328

Karen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Affiliation: Jun. 14, 2026 There is no need to change the rules now to go back in time. Quarterly reports keep companies in line and answerable to their

investors. They are not in business only for themselves and need to be fully transparent.

Karen Atkinson DVM

Karen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 14, 2026 My name is Karen Smiddy, and I am a retired teacher and concerned citizen. Please keep the financial reporting requirement currently in place so that companies have to report quarterly. The American people want transparency so that we know where our investments stand and whether we want to make changes based on companies' financials! Otherwise, companies can hide their true solvency and performance from the public which is not acceptable.

Regards,

Karen Smiddy

Sent from my iPhone

Karen Bales — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Bales Affiliation: Jun. 14, 2026 KB retired nurse

Sent from my iPhone

Karen Beall — Jun 14, 2026
Subject: File No. S7-2026-15 From: Karen Beall I am opposed to allowing public companies to report its results only twice a year. Quarterly reporting should be retained. We tried this between 1955 and 1970. Less transparency came with lower returns and lower valuations. For my husband and me, ordinary investors living on our retirement portfolio, a return to those days could mean losing a third, or even half, of our life savings. We worked and saved our whole life. Don't take away our savings! Please retain quarterly reporting! Thank you. Karen Beall

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Karen Blakeslee — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Blakeslee Affiliation: Jun. 14, 2026 To Whom It may Concern,

I have been in the financial services industry for 22 years, the last 15 as a mortgage executive and this is an incredibly dangerous move, for all Americans.

The current reporting regulations were put into place for a reason and those reasons are as valid and necessary today as they were in 1955. I would actually say, even more necessary to keep fraudulent activities under control.

I am formally requesting that no changes be made to the current regulations in place.

Thank you,

Karen Blakeslee
Retired EVP PrimeLending
Raleigh, NC

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karen brodie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: karen brodie Affiliation: Jun. 14, 2026 Rolling back quarterly reporting puts us at greater risk! Say no to rollbacks.

Sent from Gmail Mobile

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karen browning — Jun 14, 2026
Subject: Comment on S7-2026-15 From: karen browning Affiliation: Jun. 14, 2026 Transparency is vital. Quarterly or more often reports are needed. It is our money they are using. Let us know what is happening with it!! That's fair!!!!

Karen Browning

Karen Carter — Jun 14, 2026
Subject: S7-2026-15 From: Karen Carter Affiliation: Jun. 14, 2026 Do not change this. I want to receive my report monthly. Not less.

Yahoo Mail: Search, Organize, Conquer

Karen Christopher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Christopher Affiliation: Jun. 14, 2026 We must have the reporting! Why the **** secrecy?
Karen

Karen Eskelin None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Karen Eskelin I remember what happened with Exxon, do you?

Karen Freeman — Jun 14, 2026
Subject: S7-2026-15 From: Karen Freeman Affiliation: Jun. 14, 2026 Why promote dishonesty?

Karen Froming — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Froming Affiliation: Jun. 14, 2026 I do NOT agree with less oversight, if anything, we need more oversight…The THIEF-in-chief is trying another wealthy boys gift to big business and other wealthy boys. There should be NO SUCH THING as a trillionaire that reaps the change in NASDAQ rules to benefit him.

Sent from my iPhone
Dr. Karen B. Froming
Diplomate in Clinical Neuropsychology

Karen Gayda — Jun 14, 2026
Subject: S7-2026-15 From: Karen Gayda Affiliation: Jun. 14, 2026 Corruption hides in the dark. Keep accountability frequent

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Karen Goddard — Jun 14, 2026
Subject: S7-2026-15 From: Karen Goddard Affiliation: Jun. 14, 2026 They were properly convicted and deserve their sentences

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Karen Harvey — Jun 14, 2026
Subject: S7-2026-15 From: Karen Harvey Affiliation: Jun. 14, 2026 Karen Harvey. Retired. Washington state. I have a retirement account. Keep the quarterly rule as it is in place. I've saved for this for 30 years, I rely on this as part of my income. There's been a
lot of white collar crime and no accountability or restitution paid to the people who've been ripped off. Please think of the average person who's worked their entire lives for some semblance of a decent life in their golden years. Help protect what we've worked for.

Karen Heas — Jun 14, 2026
Subject: S7-2026-15 From: Karen Heas Affiliation: Jun. 14, 2026 Karen he—. Retired. Arkansas. Continue quarterly reporting. Make organizations responsible do not come fraud later

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Karen Kreeger — Jun 14, 2026

Subject: S7-2026-15 Comment From: Karen Kreeger Affiliation: Jun. 14, 2026 Karen Kreeger. Quarterly reports are a must. We have the right to see this information.

Sent from my iPhone

KAREN L KARAN — Jun 14, 2026
Subject: Comment on S7-2026-15 From: KAREN L KARAN Affiliation: Jun. 14, 2026 Keep quarterly reports! As a professional I have always had quarterly reviews.

Karen L Karan

Karen Mason — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Mason Affiliation: Jun. 14, 2026 Please KEEP quarterly financial data reporting, for all to see. We need transparent and accurate information to make informed decisions about our finances and investments. Companies should not be allowed to hide this data for six months at a time. That will only benefit insiders, not the public. Too much insider trading already!

Karen Mason
Hot Springs, AR

Sent from my iPad

Karen Materise — Jun 14, 2026
Subject: S7-2026-15 From: Karen Materise Affiliation: Jun. 14, 2026 Continue with quarterly reports

Kmaterise

Sent from my iPhone

Karen McDonald — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen McDonald Affiliation: Jun. 14, 2026 I want to know what is happening more often , not less. There should be more transparency, not less. There is already distrust about what is going on around investments especially with the people in power right now.
Karen McDonald Retired Special Education Teacher Greer, South Carolina

Sent from my iPad

Karen McHugh — Jun 14, 2026
Subject: S7-2026-15 From: Karen McHugh Affiliation: Jun. 14, 2026 We must not reduce oversight

and accountability. Doing so endangers our democracy.

Sent from my iPhone

Karen McNally — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen McNally Affiliation: Jun. 14, 2026 Karen McNally - software project manager in the Financial sector
I strongly disagree with this change proposed by the SEC. I don't see how this change is fair for the smaller companies and individual investors (like myself). While I can see how the change will benefit larger companies and corporate insiders, it does not provide critical information that smaller investors need to stay competitive. Also, if there are issues that would appear in the reporting, waiting longer to make those visible means the risk is greater, especially to smaller investors. Making this change will force individual investors into a mode of "reactive" response to try and stay ahead of the swings that will only be seen every 6 months, rather than being able to make "proactive" course corrections over a quarter. All companies, large or small, need to be held accountable to all their investors in a timely manner. Please do not enact this change

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Karen Peyser — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Peyser Affiliation: Jun. 14, 2026 Quarterly reporting helps the small investor manage their portfolio better - because every penny saved must hopefully grow to be more when it's invested - if I lost 38% of my savings I'd be ho less. It's hard enough now with prices skyrocketing - the least this administration can do is keep its hands off our savings

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Karen Rigsby — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Rigsby Affiliation: Jun. 14, 2026 Please DO NOT go back to the early days-it clearly was NOT in the best interests of the investing PUBLIC!!!

Sent from my iPhone

Karen Rustermier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Rustermier Affiliation: Jun. 14, 2026 History repeats itself. We tried semi annual reporting before with dismal results. Those of us who worked our entire lives and now live off of our investments can't afford another 15 year experiment using up our livelihoods. There is no reason to return to what we already know is a broken system.
Karen Rustermier
Sent from my iPhone

Karen Sauter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Sauter Affiliation: Jun. 14, 2026 Please don't let financial institutions get away with less transparency and accountability. That has no upside except to make things easier for them. It's our money. It's your money too. Please keep it safe. That's your job, and we trust you to do the right thing and make sure they do too.

Thank you,
Karen Sauter
17921 Bonita National Blvd, unit 221, Bonita Springs FL 34135

Sent from my iPhone

Karen Schenker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Schenker Affiliation: Jun. 14, 2026 Absolutely quarterly!

Retired now and we cannot afford the losses. The companies need to be accountable. I wouldn't wait to look at my retirement or other investments only every 6 months. That's too long before you could make meaningful corrections.

Karen Schenker
837A Heritage Hills
Somers, NY 10589
203-915-3565

Karen Schmitz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Schmitz Affiliation: Jun. 14, 2026 Quarterly Reporting should continue. Reporting less frequently than quarterly allows for less public oversight, less transparency, and more opportunities for the - C-suite to profit while the people investing in them absorb real losses. Protect the grass root investors who have worked hard for their retirement investments. The ultra rich and C-Suite should not profitting at tue expense of their investors.

Karen S. RN, North Carolina; protecting the retirement I've worked incredibly hard for.

Karen Smith — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Smith Affiliation: Jun. 14, 2026 Transparency limits fraud and other bad actions

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Karen Stachurski — Jun 14, 2026
Subject: S7-2026-15 From: Karen Stachurski Affiliation: Jun. 14, 2026 Leave the accountability alone.....we nee

d to know how and where their money happens!

Karen Stwar Public Educator — Jun 14, 2026

Subject: File No. S7-2026-15 From: Karen Stwar We do NOT want a repeat of previous crimes that wiped out the savings and pensions of hardworking American people who pay taxes and support this country. We deserve honesty, justice, and retirement earnings we have invested in to protect our way of life in our Golden years. Stop the steal.

Karen Tanker Karen Tanker — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Karen Tanker Karen Tanker Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: I feel it is vital to continue to have quarterly disclosures so that retail buyers can have a fair chance at success or failure and make informed decisions about investing.

Karen Tanney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karen Tanney Affiliation: Jun. 14, 2026 TRANSPARENCY NOW!

Sent from my iPad

Karen Thomas — Jun 14, 2026
Subject: S7-2026-15 From: Karen Thomas Affiliation: Jun. 14, 2026 For the love of god and country, Stop this!

Sent from my iPhone

Karen Weinhold — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karen Weinhold Affiliation: Jun. 14, 2026 Quarterly reporting is best. Karen Weinhold retired science teacher. Data helpful to make choices.

Sent from my iPhone

Kari Tuthill — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kari Tuthill Affiliation: Jun. 14, 2026 Keep it the way it is! There’s enough corruption EVERYWHERE without us having one more thing to stress over!

Sent from my iPhone

Karin Edwards — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karin Edwards Affiliation: Jun. 14, 2026 Quarterly reporting is crucial for transparency. This proposal is bad for shareholders. It's a boom for insiders. We don't need more insider advantage.

Karin Edwards
Certified Advanced Rolfer
503-230-0087
www.portlandrolfer.com

Karl Anthony — Jun 14, 2026
Subject: S7-2026-15 From: Karl Anthony Affiliation: Jun. 14, 2026 As a retired person on fixed income quarterly reports are important to me. That is one of the ways I budget what I can spend to live and enjoy my senior years.
Keep the reports quarterly please

Get Outlook for iOS

Karl Chauff — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karl Chauff Affiliation: Jun. 14, 2026 Keep the system as it is with four reports each year!!!

With all of the grifting from the Trump Administration, what else would one expect but providing greater access to the billionaires at the expense of the middle class.

Karl Pettigrew — Jun 14, 2026
Subject: S7-2026-15 Comment From: Karl Pettigrew Affiliation: Jun. 14, 2026 Absolutely not. Report every three months. No fraud.

Sent from my iPhone

Karla McMaster — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karla McMaster Affiliation: Jun. 14, 2026 My name is Karla McMaster and I am co-owner of a small framing business with my husband. This business supports our community and earns some small amount of money, but we are mainly dependent on our withdrawals from investment accounts for our living expenses, which have increased dramatically in recent months.

It is of extreme importance to us that we are able to maintain our investments portfolio using quarterly reporting. In this increasingly dynamic world, decreasing the number of public report filings required would make it more difficult to adjust investments accordingly. This could result in large losses and increase our dependence on social services (e.g. social security and Medicare) at a time

when these services are under direct attack.
Please do not allow this to happen. Keep the reporting quarterly. Thank you.

Regards,
Karla McMaster

Karlie Lyman — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Karlie Lyman Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Your role exists to guarantee transparency for the public. The final authority lies with us!

Karlin levine-smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Karlin levine-smith Affiliation: Jun. 14, 2026 I'm Karlin Gooch, OTR and my father was Bruce Smith who was a senior VP at Chase bank. We used to talk a lot about economics. He always talked about how important having information was to trading and investing. I will also note that many have acknowledged that the AI bubble will burst soon, we need information in a more timely fashion at a critical moment like this.

Karlis Warren — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Karlis Warren Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
What's up?

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karynhw — Jun 14, 2026
Subject: S7-2026-15 From: karynhw Affiliation: Jun. 14, 2026 We need quarterly reporting. No CEOs getting out of prison early
They are criminals. Keep them in prison.

Karen Huerter

Sent from my Galaxy

Kate A — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kate A Affiliation: Jun. 14, 2026 Kairlyn Angermeier, Occupational Therapist, Philadelphia. This matters to me because I rely on quarterly reports to make appropriate decisions for investing, retirement, and mindfully spend/save my money.

Kate Snelling — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kate Snelling Affiliation: Jun. 14, 2026 Catherine Snelling
June 14, 2026
Gloucester, Va

To the Securities and Exchange Commission,

I am writing to express my support for the measure to increase business transparency and accountability. Allowing businesses to determine their level of disclosure is a significant step toward ensuring corporate integrity.

As an educator, I have observed a shift in how values such as accountability are perceived. In an environment where traditional consequences have diminished, many individuals now evaluate actions through the lens of risk versus consequence rather than objective right or wrong. It is essential that our financial institutions adapt to this reality.

I agree that implementing a framework where the consequences of misconduct outweigh any potential financial gain is necessary to maintain ethical standards.

Sincerely,

Catherine Snelling, M. Ed.
Exceptional Education Teacher

Kath — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kath Affiliation: Jun. 14, 2026 My name is Kathleen , I am a retired school teacher who depends on money that I invested to live on so I am not a burden to our children. My financial advisor uses those reports to help make decisions to make sure there will be money to live on. It is an important safe guard and should stay in place. It is also helping my family grow their savings for the future.

Sent from my iPad

Katherine Greene — Jun 14, 2026
Subject: S7-2026-15 Comment From: Katherine Greene Affiliation: Jun. 14, 2026 Quarterly reporting needs to continue. This shift to 6 months is for the benefit of the companies, not the average US citizen that is investing. We are entitled to quarterly reporting of financials so that companies are less able to commit fraud and hide information. We cannot afford to lose our life savings and/or our retirements because of companies that want to make money off of us by being dishonest and unethical.

Katherine Greene

Katherine Kubicek — Jun 14, 2026
Subject: S7-2026-15 From: Katherine Kubicek Affiliation: Jun. 14, 2026 My aunt and uncle worked for an Enron subsidiary basically their entire lives, doing good and wholesome blue collar work. They lost everything, their entire retirement savings gone over night.
Making it easier for white collar criminals to destroy the lives of real people is seriously evil business.

Katherine Kubicek

Katherine Parady — Jun 14, 2026
Subject: S7-2026-15 Comment From: Katherine Parady Affiliation: Jun. 14, 2026 Continue the quarterly reports. We need to be informed.

Sent from my iPhone

Katherine Porter — Jun 14, 2026
Subject: S7-2026-15 From: Katherine Porter Affiliation: Jun. 14, 2026 Keep the Quarterly Reporting. This requirement was born of us, regular citizens, having to dig out from under bad behavior of people running corporations. We need to keep them accountable. This reporting helps to keep our economy and country safer. DO NOT CHANGE THE REPORTING.

Katherine X — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Katherine X Affiliation: Jun. 14, 2026 Transparency is critical for any legal trader. This change only helps shady actors in the market. We expect better treatment. Do not allow this change and keep reports coming quarterly.

Kathi Forrester — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathi Forrester Affiliation: Jun. 14, 2026 Absolutely not. Leave the reporting schedule as is. I'm not willing to pay the price for corporate convenience.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kathi Gillin — Jun 14, 2026

Subject: S7-2026-15 From: Kathi Gillin Affiliation: Jun. 14, 2026 Keep quarterly reports as we want to keep an eye on the criminals running the corporations. We know there a very few good guys.

Sent from my iPhone

Kathi Jaworski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathi Jaworski Affiliation: Jun. 14, 2026 Please do not change corporate reporting requirements to keep investors informed.

There is no good reason to change to 6 month reporting, unless the desired impact is to double the time window in which inside traders have opportunity to manipulate the market by gaining advance inside information about the opportunities and risks of corporate performance. They already know to do it without detection- now they will get a big head start on the rest of us.

Kathleen Jaworski, retired NGO Executive Director, University instructor, and Small Business owner.

Kathi Jaworski
Saint Paul Minnesota
541-953-4755

Kathi Kelley — Jun 14, 2026
Subject: S7-2026-15 From: Kathi Kelley Affiliation: Jun. 14, 2026 Quarterly is the minimum that should be reporting. This is important to me as I have investments. I am a retired teacher in Cincinnati Ohio.

Get Outlook for Android

Kathi Turner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathi Turner Affiliation: Jun. 14, 2026 The Pension Protection Act of 2006 made it quarterly for self directed accounts. That was passed by Congress. The SEC can not override law. That said the reports need to stay quarterly.
Thank
you,
Kathi Turner
Buffalo Junction, Virginia

Yahoo Mail: Search, Organize, Conquer

Kathie Rosvall — Jun 14, 2026
Subject: S7-2026-15 From: Kathie Rosvall Affiliation: Jun. 14, 2026 After 40+ years of experience

teaching over 2,000+ students of an age range of 5-85 I was still subject to accountability several times a year. I had three academic university degrees and two CA state mandated credentials! Why should individuals with???experience not be accountable??? Doctors, lawyers, nurses, engineers, dentists, pharmacists, and educators are much more educated and experienced than many of these individuals under the influence of the SEC who possess, in most cases, much less experience and knowledge. The former undergo much more rigorous supervision/regulation already. It's insane to allow these economic forces/people more freedom and less control!!!

Sent from my iPhone

Kathleen Biesecker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathleen Biesecker Affiliation: Jun. 14, 2026 Quarterly reporting is critical to investors like me who count on transparency to be able to keep my retirement financial planning working. Please do not change this rule!

Kathy Biesecker
37588 Forage Lane
Purcellville, VA 20132

Sent from my iPhone

Kathleen Brewster — Jun 14, 2026
Subject: S7-2026-15 From: Kathleen Brewster Affiliation: Jun. 14, 2026 CEO's must be held accountable and should sign quarterly. Do not make it easier for them to make false statements
Kathleen Brewster
Arlington, VA

Sent from my iPhone

Kathleen McHale — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathleen McHale Affiliation: Jun. 14, 2026 Kathleen McHale
Fort Worth TX
Retired
I would like to know that my many years of saving for my retirement are not jeopardized by cutting quarterly reporting.

Sent from my iPhone

Kathleen Wolf — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathleen Wolf Affiliation: Jun. 14, 2026 This is a bad idea. What with the dubious legality not to mention enormous opportunity for deceit having to do with with daily bets on which way the market will open and bets on the valuation of stock pricing we should just hope for the best and get reporting every six months instead of every three?? Insane! Give me 5

percent interest compounded daily like I got on my bank account when I was five and you people can play all you want with your ‘funny money.’ And don’t even talk to me about crypto!!
Kathleen Wolf
Retired public employee
Richmond Hill, GA

Sent from my iPhone

Kathleen Wright — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathleen Wright Affiliation: Jun. 14, 2026 That is my money and I need to know, What’s Happening With It!!

Sent from my iPhone

KathleenH Teunis — Jun 14, 2026
Subject: S7-2026-15 From: KathleenH Teunis Affiliation: Jun. 14, 2026 Keeping officials honest is important. We should be able to count on leaders to be honest as a matter of course, but too many have shown that their personal greed pushes them to officially act in dishonest ways! We need quarterly reports to at least make it more difficult for them to act dishonestly.
Kathleen S. Teunis
Caledonia, MI
Voting Citizen
Shareholder who believes in honesty, teaches honesty to family, sees honesty as what should always be standard in our American Democracy. Unfortunately, some of our leaders as well as everyday people NEED watchdog policies to keep the USA honest.
Keep requiring quarterly reporting!!!!

Sent from my iPhone

Kathryn Augustin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathryn Augustin Affiliation: Jun. 14, 2026 Keep quarterly earnings.

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Kathryn Augustin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathryn Augustin Affiliation: Jun. 14, 2026 Keep quarterly earnings. Former investment advisor.

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Kathryn Beggs Howlett — Jun 14, 2026
Subject: S7-2026-15 From: Kathryn Beggs Howlett Affiliation: Jun. 14, 2026 Hello I'm writing to ask you to leave SEC requirements for CEO reporting as is. Do not reward CEOs as their employees and the rest of us struggle. I am a disabled day care provider/teacher with 40 years experience. Recently we had to close part of the school because tuition could not be raised any more, and staff wasn't making enough for rent and food. I am in NYS, disabled/retired.
Kathryn Howlett
NY

Kathryn Beggs Howlett — Jun 14, 2026
Subject: S7-2026-15 From: Kathryn Beggs Howlett Affiliation: Jun. 14, 2026 Hello I'm writing to ask you to leave SEC requirements for CEO reporting as is. Do not reward CEOs as their employees and the rest of us struggle. I am a disabled day care provider/teacher with 40 years experience. Recently we had to close part of the school because tuition could not be raised any more, and staff wasn't making enough for rent and food. I am in NYS, disabled/retired.

Kathryn Kalunian — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathryn Kalunian Affiliation: Jun. 14, 2026 No, do not go backwards, leave it like it is now!

Kathy Kalunian
Kennewick, Wa

KATHRYN MCCANNON — Jun 14, 2026
Subject: S7-2026-15 Comment From: KATHRYN MCCANNON Affiliation: Jun. 14, 2026 Keep reporting every quarter. My name is Kathryn McCannon, I'm retired. Reporting is a necessary process and needs to be done quarterly. Many people depend on knowing what their money is doing. My grandchildren included. With AI taking job, social security being threatened to be cut and the cost of education rising. People need the reassurance of seeing and tracking their financial projections. Keep reporting every quarter, we deserve to see what you see.

Get Outlook for Android

Kathryn Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathryn Smith Affiliation: Jun. 14, 2026 my name is Kat Smith, I have just started investing in the market... reporting only 2x a year would enable company to not report their losses and to pad their numbers, so that losses aren't seen until too late.

Frequent reporting also allows for the common man to have more information for further investment. As a person who is just now able to benefit from a boost in information, I would appreciate if you didn't take that away from me. Please stop letting them fleece us, we have enough to deal with private equity and Citizens united.

Kathryn Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathryn Smith Affiliation: Jun. 14, 2026 my name is Kat Smith, I have just started investing in the market... reporting only 2x a year would enable company to not report their losses and to pad their numbers so that losses aren't seen until too late. Frequent reporting allows for the common man to have more information for further investment. As a person who is just now able to benefit from a boost in information, I would appreciate if you didn't take that away from me.

Kathy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy Affiliation: Jun. 14, 2026 I need to see the quarterly reporting as I need to see what is happening to my investments for my retirements. This will allow me to make adjustments as needed to remain independent in my retirement.
Kathryn G. Moorefield

Kathy Bell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy Bell Affiliation: Jun. 14, 2026 As a small investor I rely on quarterly Statements. I am an accountant and know the importance of those statements. Delayed information is questionable information. What are they hiding?
Katherine Bell
Berkley, MI

Kathy Boston — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Boston Affiliation: Jun. 14, 2026 Don't go back in time! Keep the SEC as it is currently!
Thank you kindly,
Kathy Boston, CFP - Retired

Kathy Boston — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Boston Affiliation: Jun. 14, 2026 Don't go back in time! Keep the SEC as it is currently! Quarterly reporting is best!
Thank you kindly,
Kathy Boston, CFP - Retired

Kathy Casserly — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy Casserly Affiliation: Jun. 14, 2026 We need more

transparency not less! What are they trying to hide by changing the report timeline?

Sent from my iPad

Kathy Dailey — Jun 14, 2026
Subject: S7-2026-15 From: Kathy Dailey Affiliation: Jun. 14, 2026 We need to maintain quarterly reporting to ensure that these people are honest and they can't pretend they don't know what's happening in their companies. There is so much grift and dishonesty going on right now, the SEC needs to step up and do their part to protect us.
Kathy Dailey
Teacher
Ashburn, VA

Sent from my iPhone

Kathy G — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy G Affiliation: Jun. 14, 2026 My name is Kathy Griffis and I am a non profit accountant. I live in Gainesville, FL. I want the reports to stay quarterly.

Sent from my Galaxy

Kathy Harmon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy Harmon Affiliation: Jun. 14, 2026 Keep quarterly reports

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Kathy Himes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Himes Affiliation: Jun. 14, 2026 Current quarterly reporting keeps consumers informed and investment firms honest. Don't change what works. Kathy Himes Altoona PA retired Financial Representative

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Kathy Johnson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kathy Johnson Affiliation: Jun. 14, 2026 If you think we are going to stand by and let the SEC go corrupt, think again. Every single company doing business for the consumer should be regulated. I for one am going to ask this question of my financial company choice.

How often are you regulated?

Sent from my iPhone

Kathy Lewis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Lewis Affiliation: Jun. 14, 2026 Do not return to this policy. Just another way for billionaires to milk the system.

Sent from my iPhone

Kathy Marchese — Jun 14, 2026
Subject: S7-2026-15 From: Kathy Marchese Affiliation: Jun. 14, 2026 Kathy Marchese, Michigan

Quarter reporting is common sense. Changing the reporting will increase misconduct and potential fraud.

Sent from my iPhone

Kathy McCarren — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy McCarren Affiliation: Jun. 14, 2026 No. Absolutely inappropriate to return to 1955 standards!

Kathryn McCarren

Sent from my iPhone

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kathy poston — Jun 14, 2026
Subject: S7-2026-15 Comment From: kathy poston Affiliation: Jun. 14, 2026 Kathy Poston VP of Operations Accounting. Retired We need to keep the SEC reporting to keep everyone honest. We don’t need another Enron!

Sent from my iPhone

Kathy Ray — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Ray Affiliation: Jun. 14, 2026 No keep it like it is. Leave it alone.

Sent from my iPhone

Kathy Ricciardi — Jun 14, 2026

Subject: S7-2026-15 Comment From: Kathy Ricciardi Affiliation: Jun. 14, 2026 I insist that SEC continue to require quarterly reporting as they have done so since 1950. To alter the report will sow distrust in Wall Street and the safeguarding of our retirement investments

Sent from my iPhone

Kathy Sanjar — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Sanjar Affiliation: Jun. 14, 2026 Less transparency is setting us up for a disaster. It is time to put the brakes on things that only benefit the most wealthy. People cannot afford to lose money in retirement accounts. We need to hold corporations accountable. Understand that each time something like this happens it pushes people closer to a breaking point. Our society will pay the price and then at some point the pendulum will come back around. History has proven that time and again. Please know that many people in the public are watching and understand when the public good is being overlooked and voted against.
Sincerely,
Kathy Sanjar (Special Education Teacher in Austin Texas)

Kathy Schaffner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kathy Schaffner Affiliation: Jun. 14, 2026 It looks like going to less reporting hurts the smaller investors. If more transparency keeps the market on a clearer track with better percentage rates why would we change? Keep it the same!!!

Sent from my iPhone

Kathy Wilmering — Jun 14, 2026
Subject: S7-2026-15 From: Kathy Wilmering Affiliation: Jun. 14, 2026 We need to keep the SEC mandating quarterly reporting. We should not fool ourselves: what we saw in 2008 can and will happen again if there are no guardrails. I am an older nurse practitioner who works with people of limited means. I remember the fallout from 2008 and its impact on everyone except the wealthy financiers who caused it. In my city of Seattle, I remember homes empty due to foreclosure, students not able to get jobs, people unable to afford food and other basics, and increased homelessness. It's too bad that executives cannot be trusted to police themselves, but there has been no sign since that time that they plan to unless forced to.
Kathy Wilmering

Kay Batzer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kay Batzer Affiliation: Jun. 14, 2026 Do not change the reporting period. Being a retired individual I need my investments to remain the way they are and not lose any money!

Get Outlook for iOS

Kay Byrd — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kay Byrd Affiliation: Jun. 14, 2026 Report quarterly. PERIOD. Stop this madness. I'm so tired of being kept in the dark while money is stolen from me.

Yahoo Mail: Search, Organize, Conquer

Kay House — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kay House Affiliation: Jun. 14, 2026 I worked for seventeen years as a legal aid attorney, and was in private practice before that. I was disabled at 47 by chronic daily migraine, which continued until after my retirement date. While I saved some while at legal aid, its retirement benefits were low, and so was my salary. The work was fulfilling as long as I was able to do it, but the disability left me with inadequate savings for retirement. Now, at 72, I can't work any full time job, so I have to make my money work for me. Quarterly reporting is important to me. It gives me financial information on my investments that I could not possibly get without the required quarterly reports. When I worked, I had to make monthly reports. I think the companies are getting off light with quarterly reports. I do understand that for large companies, too many SEC requirements would be burdensome. Quarterly has been traditional for hundreds of years, back into our history as a colony of the UK. Quarterly is moderate and reasonable, while monthly would be better, I find quarterly a reasonable compromise. It allows me to see what companies are working well and which ones have market or management problems. If I don't get quarterly data, I could find myself trying to live on my social security benefits, which, with a top salary just under $60, even as an executive director, did not allow me as much room to put away savings. In private practice, before my career in legal aid, I was the partner who paid the staff's withholding, our part of their social security, and all those other taxes we had to pay for our two employees. Then I had to prepare the firm tax return and my and my partner's K-2 form. Easy? No, but not in any way impossible for someone with a JD.

If even well informed people don't get quarterly data, they won't be able to manage their savings appropriately. Please, keep the quarterly rule.

Thank your for your time in reading my concerns.

Very sincerely,

Kay Burgin House
44 E Glenview St.
Marion, NC, 28752, USA

Kay B. House
kay_house@alumni.unc.edu

Kay Warren — Jun 14, 2026
Subject: S7-2026-15 From: Kay Warren Affiliation: Jun. 14, 2026 Kay Warren, Business owner, investor. Accountability matters, all filings must be signed with penalties for "mis-statements & omissions". No penalty, no detergent, & these people will absolutelt steal anything they can. Too many people lost everything for us to take these risks.

Kayvon Khosrowpour — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kayvon Khosrowpour Affiliation: Jun. 14, 2026 To SEC,

I'm writing to share my perspective on maintaining quarterly reporting requirements. From where I stand as an individual investor, quarterly reports play an important role in keeping the market transparent and accessible.

Having updates every three months helps me stay informed without needing to rely on speculation or incomplete information. It creates a steady rhythm of accountability that makes it easier to understand how a company is actually performing over time, rather than trying to piece things together from irregular disclosures or annual summaries.

I also think quarterly reporting helps level the playing field. Not everyone has access to private insights or constant analyst coverage, so consistent public updates give everyday investors a fair chance to make informed decisions. Without that structure, it feels like the advantage would shift even more toward insiders or large institutions.

At the same time, I understand the concern that quarterly reporting can encourage short-term thinking. But from my perspective, the issue is less about how often companies report and more about how performance is communicated and evaluated. Investors can still take a long-term view while benefiting from regular, reliable data points along the way.
Overall, quarterly reporting strikes a practical balance between transparency and frequency. It provides enough information to stay informed without being overwhelming, and it supports a market environment built on trust and consistency.

Thanks,

Kayvon Khosrowpour

Keegan Mueller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Keegan Mueller Affiliation: Jun. 14, 2026 Hi, my name is Keegan Mueller and I am a bookkeeper at a local high school. I like receiving my quarterly reports so I can track my investments and make sure my retirement is on track. The only reason to change

the reporting is to hide losses from investors and that's unacceptable.

Thanks,
Keegan Mueller
Clarksville, TN 37042

Keenan Henderson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Keenan Henderson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:I respectfully oppose the proposed rule because it would reduce the frequency of required public disclosures and weaken investor protections. Quarterly reporting provides investors with timely, reliable information that is essential for evaluating company performance, identifying emerging risks, and making informed investment decisions.
A move to less frequent reporting would create a greater information gap between company insiders and ordinary investors. In my view, that would reduce transparency, make markets less fair, and increase the likelihood that important developments are not disclosed until after investors have already been harmed.
The current quarterly reporting framework serves an important public interest by promoting accountability and market integrity. For these reasons, I believe the SEC should preserve the existing requirement rather than adopt a rule that would limit investors' access to timely information.

Keister Abby — Jun 14, 2026
Subject: S7-2026-15 From: Keister Abby Affiliation: Jun. 14, 2026 Quarterly reporting is critical to keeping accountability a priority. It's incredibly important with all the corruption occurring in the current administration.

Thank you.

Abby Keister
Wylie, TX
972-598-4049

Keith Byler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Keith Byler Affiliation: Jun. 14, 2026 I am writing to support keeping quarterly reporting the rule for our investments. It seems a small price to pay to keep investors informed on a regular basis so that we can make decisions about everything from what we are invested in, to whether we can afford a newer car or not. Companies have CFO's watching their numbers daily. I don't think it's too much to ask to keep investors informed every 90 days or so about our investments. Thank you.

Keith Byler

Edwardsville, IL

Keith Hardie — Jun 14, 2026
Subject: S7-2026-15 From: Keith Hardie Affiliation: Jun. 14, 2026 The current administration and the president's family cannot be trusted with money. That's why they want to weaken the rules against fraud. The cost of reporting is minuscule and, by protecting investors, protects the markets. Don't weaken the protections. Enron tanked markets and hurt small investors: NEVER AGAIN!!!

Keith L. Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Keith L. Smith Affiliation: Jun. 14, 2026 There is absolutely no reason that this needs to happen, so I am asking you to leave well enough alone.
We have worked hard to prepare for retirement and don't need to face hardship solely based on the challenges related to a change in reporting rules.

Keith L. Smith
Analyst
Matthews NC

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keith McCafferty — Jun 14, 2026
Subject: S7-2026-15 Comment From: keith McCafferty Affiliation: Jun. 14, 2026 Quarterly reporting is the accepted way to file taxes, why change now? Is the IRS going to go every six months?

Keith Monteith — Jun 14, 2026
Subject: S7-2026-15 From: Keith Monteith Affiliation: Jun. 14, 2026 I am opposed to switching to semi-annual reporting of companies' financial status. As an individual investor, I rely on quarterly financial reporting to make informed decisions on where to invest or divest my funds. Switching to semi-annual reporting will result in less transparency on companies' financial health and poorer decisions, negatively impacting my portfolio.

Keith Monteith, Ballwin, MO.

Keith Olmstead — Jun 14, 2026
Subject: S7-2026-15 Comment From: Keith Olmstead Affiliation: Jun. 14, 2026 There is no good reason for shareholders to want to change from quarterly reports to semi annual reports. Please maintain quarterly reporting systems.

Sent from my iPhone

Kelly Doolittle — Jun 14, 2026
Subject: File No. S7-2026-15 From: Kelly Doolittle I'm retired and I live in upstate New York. Corrupt

and fraudulent CEOs cost us ALL money in the long run, but especially hardest hit all the folks who are already struggling - working class and working poor and retirees like me who are on a fixed income, who already can't afford the high prices inflation caused by government mismanagement has inflicted on us, which are even higher when corrupt CEOs allow price gouging in their businesses and stores that offer the essentials that those struggling people rely on - gas, health care, cheap clothing, groceries…truly, the only Americans that would benefit from taking away quarterly reporting are those that are already wealthy and corrupt. Is that really what you want for the American people? I have to wonder what our founding fathers would've said about that. Certainly it's not a patriotic thing to do. In fact, it's a fraudulent act in itself to make it easier for the corrupt rich to get even richer. Please think twice before you take take yet another urgently needed regulatory act away from the American people.

Kelly Hull — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Hull Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly statements help us underdtand better and allow us to make more informed decisions about what type of potential our investments could have. Taking them away would be like using public investors as chum for the shark of wall street or whoever has the money to most manipulate the market for their favor.

Kelly Sherman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kelly Sherman Affiliation: Jun. 14, 2026 Please don't push families who have to save their own retirement into poverty. US citizens are being squeezed from all sides. This will only hasten to the decline of our society.

Sent from my iPhone
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Confidentiality Notice:
This message may contain confidential or privileged
information or information that is otherwise exempt from disclosure. If you
are not the intended recipient, you should promptly delete it and should
not disclose, copy or distribute it to others.

Ken Alongi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ken Alongi Affiliation: Jun. 14, 2026 Investments should be reported quarterly. Twice a year is not enough. Too many changes could occur if reported only twice a year.

Sent from my iPhone

Ken Horkavy — Jun 14, 2026
Subject: S7-2026-15 From: Ken Horkavy Affiliation: Jun. 14, 2026 Ken horkavt
Business owner
Florida usa

It should be monthly or quarterly, not twice a year or less. Accountability with teeth is needed or we will suffer at the hands of blinded greed and lust for power. This helps keep the power players in check.

Ken McGuire — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ken McGuire Affiliation: Jun. 14, 2026 Keep your financial reporting quarterly and don't hide them

Yahoo Mail: Search, Organize, Conquer

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ken Rash — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ken Rash Affiliation: Jun. 14, 2026 Quarterly is always better!

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ken schreiner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: ken schreiner Affiliation: Jun. 14, 2026 Why would you this and destroy American investment makes no sense why fix something that is not broken it’s working leave it alone

Sent from my iPhone

Ken Spivey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ken Spivey Affiliation: Jun. 14, 2026 Six months is entirely too long to allow between reports! Keep it at each quarter, please.
Kenneth Spivey, concerned citizen
Midland City, AL
850-368-5848

Ken Weaver — Jun 14, 2026
Subject: S7-2026-15 From: Ken Weaver Affiliation: Jun. 14, 2026 Do not allow this rule change to occur. We need quarterly reporting and accountability. The very idea that it creates a hardship in this new age of computer driven AI ease is preposterous.
All this is driven by sneaky underhandedness.

James K Weaver
3224 Fairmont Blvd
Knoxville, Tennessee 37917

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Ken Wielebinski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ken Wielebinski Affiliation: Jun. 14, 2026 Under no circumstances should we move away from quarterly reports from public companies. This will allow problems to go undisclosed and unchecked if at all. As a shareholder in many public companies I'm steadfastly opposed to any changes in the existing rules. In a nutshell if it's not broke don't fix it.

Yahoo Mail: Search, Organize, Conquer

Kenda Carlile-Leers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kenda Carlile-Leers Affiliation: Jun. 14, 2026 The SEC needs to maintain quarterly reporting to protect investors. Have we not learned from past mistakes?

Kenda Carlile-Leers
Retired - Sr Manager
Seattle, WA

Kenda Carlile-Leers

Kendall Fate — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kendall Fate Affiliation: Jun. 14, 2026 Ken Fate, retired educator in Iowa:

Please do not change the rules for reporting. It would seem to decrease transparency and lower returns, from the research I have read.

Any reduction in transparency is a mistake. Right now there is growing concern about market manipulation and monopolistic tendencies. We need more over site not less.

Please hold the line and not take us back to the past practice.

Thanks for listening,
Ken

Sent from my iPhone

Keneth Shaw — Jun 14, 2026
Subject: S7-2026-15 Comment From: Keneth Shaw Affiliation: Jun. 14, 2026 Keep it as it is. No change.

Sent from my iPhone

Kenneth Chmielewski — Jun 14, 2026

Subject: S7-2026-15 Comment From: Kenneth Chmielewski Affiliation: Jun. 14, 2026 I think it is important that the SEC continue with quarterly reporting so that investors can get timely information to base decisions.

Sincerely

Ken Chmielewski
9477 Night Heron Lane, Naples, FL 34120
262-370-0075

Kenneth Karlson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kenneth Karlson Affiliation: Jun. 14, 2026 Why is it that in a powerful country like the US, we still have to deal with this excrement in the White House?

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kenneth lambert — Jun 14, 2026
Subject: S7-2026-15 Comment From: kenneth lambert Affiliation: Jun. 14, 2026 S O S for me and all of working people! Open the books now!

Kenneth Stretavski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kenneth Stretavski Affiliation: Jun. 14, 2026 Please don’t be so callous in your judgement.

Sent from my iPhone

Kenny Holzemer — Jun 14, 2026
Subject: S7-2026-15 From: Kenny Holzemer Affiliation: Jun. 14, 2026 Each of these subjects are essential to every stockholder's decisions on whether to buy, sell or keep stocks, and they must be made available quarterly.

Quarterly reports from publicly traded companies include
Financial statements-
• Balance Sheet: Displays the company's assets, liabilities, and shareholders' equity at a specific point in time.
• Income Statement: Shows the company's revenues, expenses, and profits over a specific period.
• Cash Flow Statement: Details the cash inflows and outflows from operating, investing, and financing activities.
• Statement of Shareholders' Equity: Reflects changes in equity, including retained earnings and dividends paid.
• Notes to Financial Statements: Provides additional context and details about accounting policies and specific line items.
• Management Discussion and Analysis (MD&A): Offers insights from management on financial performance and future outlook. Quantitative and Qualitative Disclosures About Market Risk.

• Controls and Procedures to protect the company and its investors.
• Legal Proceedings
• Unregistered Sales of Equity Securities and Use of Proceeds. Unregistered sales refer to transactions that are not officially recorded or reported to tax authorities. These sales often occur in cash, making them harder to trace and monitor. They can involve goods or services that are not declared for tax purposes. Unregistered sales may lead to tax evasion and legal consequences for businesses. They can create an uneven playing field, disadvantaging compliant businesses. Monitoring and regulating unregistered sales is crucial for maintaining fair market practices.
• Defaults Upon Senior Securities (which are paid before the average stockholder's in case of financial distress.)
• Mine Safety Disclosures.

Kenny Mckee — Jun 14, 2026
Subject: S7-2026-15 From: Kenny Mckee Affiliation: Jun. 14, 2026 Have we learned nothing since the days of rampant cheating on corporate finance statements? ENRON wasn't the first but it was certainly one of the worst examples of how destructive these lies can be. So now a corporations can hide what it's doing, then hopefully take time to clean it up all the while our markets become less safe to insider trading. If Congress and the President can use the inside knowledge to trade and with earnings not reported for six months what chance do average Americans have in safe guarding their assets? We should not be changing rules that benefit one class against the other when it's the shareholders who will be most vulnerable.

Guy Mckee
Sent from my iPad

Kerri Covey — Jun 14, 2026
Subject: We need to continue quarterly reporting! From: Kerri Covey Affiliation: Jun. 14, 2026 We must continue to have quarterly reporting to protect the small investor who often has no choice about where their funds are invested. The possibility of fraud increases when companies are allowed to go dark for 6 months at a time. This is unacceptable and unAmerican.

Do the right thing and stop shortchanging the American people.

Kerri Covey
Ypsilanti, MI

Kevin Adams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kevin Adams Affiliation: Jun. 14, 2026 Kevin Adams, Systems Engineer in Texas wants the quarterly reporting policy in place for past 50+ years to remain as is, and not loosened to once every 6 mth. Simply put, the inherent risk of such change does not outweigh the risk. This attempt to shift transparency towards opaque law will only foment instability of the US markets, reduce trust and international ratings. It will simply encourage more problems with US financial markets impacting its citizens while allowing more corporate waste, corruption and fraud. And would trigger more US bailouts paid for by tax dollars. Please stop the steal!!

- Kevin

Kevin B Hudson — Jun 14, 2026
Subject: S7-2026-15 From: Kevin B Hudson Affiliation: Jun. 14, 2026 My name is Kevin Hudson, I am a private citizen living in the 76950 zip code.
You will be derelict in your duty to the US citizens if you allow quartely reporting to be reduced to bi-annually.
Cutting personally certifiable reporting from four times a year (Form 10-Q) to twice a year (new Form 10-S) allows companies to hide adverse financial information for a longer time, increasing the window for bad actors to manipulate stock prices, conduct insider trading, and cover up accounting fraud.
Do the right thing.
Ms. Kevin Huddon

Kevin Collins — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kevin Collins Affiliation: Jun. 14, 2026 Short term protection for the cheats long term destruction of capitalism

Sent from my iPhone

KEVIN CULBERTSON — Jun 14, 2026
Subject: Comment on S7-2026-15 From: KEVIN CULBERTSON Affiliation: Jun. 14, 2026 Dear Securities and Exchange Commission, I am writing to express my support for maintaining quarterly reporting requirements for publicly traded companies. Like many Americans, I have spent years working, saving, and investing for retirement. The ability to access timely and reliable information about the companies in which my retirement savings are invested is essential to my financial security and peace of mind. Quarterly reports provide investors with regular updates on company performance, financial condition, and potential risks. Without these reports, investors would be forced to wait much longer for important information that could affect their retirement accounts and investment decisions. Increased gaps between disclosures would create greater uncertainty and reduce transparency in our financial markets. As an individual investor, I believe consistent reporting helps create a level playing field by ensuring that all investors have access to current information. Transparency builds trust, and trust is one of the key reasons U.S. capital markets remain among the strongest and most respected in the world. While I understand the desire to reduce regulatory burdens on public companies, I do not believe that reducing transparency is the right solution. Investors should not have to sacrifice access to important financial information, particularly when so many Americans depend on the stock market to fund their retirement years. I respectfully urge the Commission to maintain the current quarterly reporting requirements and continue to prioritize transparency, accountability, and investor protection. Thank you for your time and consideration. Sincerely, Sheila Culbertson West Chester, PA

Kevin Goeta-kreisler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kevin Goeta-kreisler Affiliation: Jun. 14, 2026 Continue quarterly reporting. Keep companies accountable.

Kevin Goeta-kreisler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kevin Goeta-kreisler Affiliation: Jun. 14, 2026 Continue quarterly reporting. Keep companies accountable.
Kevin Goeta-Kreisler MD
Tucson, AZ

Kevin Gwin — Jun 14, 2026
Subject: S7-2026-15 From: Kevin Gwin Affiliation: Jun. 14, 2026 My name is Kevin Gwin. I'm retired. If I had my way, we would return to the early days of the Republic when Corporations had to prove that even existing would be a benefit to the community before being given a corporate charter , and had to have a goal. Once that goal was met, the corporation was dissolved. Corporations need "more* regulations, not less. Cutting quarterly reporting in half is just an invitation to greater corruption. Corporations deserve to be tightly regulated. They have too much power and hold too much sway over government as it is. Do not cut these quarterly reporting requirements in half..

Kevin Haney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kevin Haney Affiliation: Jun. 14, 2026 Jeez, how crooked can you people get?
Open transparency at all times!

Kevin haney

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Kevin Heckman — Jun 14, 2026
Subject: S7-2026-15 From: Kevin Heckman Affiliation: Jun. 14, 2026 Keep posting quarterly. As retired individual investor, I use those to help make decisions . CEOs shouldn’t get off the hook for reporting

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kevin jacobs — Jun 14, 2026
Subject: S7-2026-15 Comment From: kevin jacobs Affiliation: Jun. 14, 2026 We need more oversight, not less. I’ve worked too hard to let someone take away my retirement..

Kevin OBrien — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kevin OBrien Affiliation: Jun. 14, 2026 Quarterly reports are essential for investors.

Sent from my iPhone

Kevin Shanley — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Shanley Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please don't hide information from me about my money. I invest in things that I believe in BUT I have the right to keep track of what is happening. 6 months is too long if something changes. Thank

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Kevin Stamper — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Stamper Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The proposed rule takes away important information from investors and is a bad idea

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Kevin T — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kevin T Affiliation: Jun. 14, 2026 As a retired business manager who worked for four international public companies over 25 years, I disagree with the idea of abandoning quarterly reporting. It may save corporations money and effort. However, reporting only twice a year in today’s fast paced, technology influenced environment does not give the government or investors adequate ability to evaluate and respond to major changes in business behavior.
Kevin Trenga, Summerville, SC

Sent from my iPhone

Kevin Yoder — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kevin Yoder Affiliation: Jun. 14, 2026 If this happens im pulling all my money out of stocks and into savings, DO NOT DO THIS!!

Sent from my iPhone

Kf Kimmell-dolchan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kf Kimmell-dolchan Affiliation: Jun. 14, 2026 We have already lost so much of our retirement income! Please continue quarterly reporting so investors can adequately channel their funds for growth.

Sent from my iPhone

Kim Bergdahl — Jun 14, 2026
Subject: S7-2026-15 From: Kim Bergdahl Affiliation: Jun. 14, 2026 CEOs should be responsible for all aspects of running the company, including knowing what the accounting department is doing. Keep the CEOs responsible by making them certify and sign to take responsibility.

Kim Bergdahl

Sent from my iPhone

Kim Breeding — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Kim Breeding Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I'm concerned at the amount of fraud that could transpire if these changes to regulations in the Rule S7-2026-15 were to take place. As an individual doing all I can for my family savings, please give me the transparency that I need to invest wisely for my family's future. We have worked so hard! Help protect our future!

Kim Caputo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Caputo Affiliation: Jun. 14, 2026 I have worked since age 15. I have saved and invested as much as possible through years in public service. I am now self employed and nearing retirement.
Quarterly reporting allows me to monitor and as needed make changes.
This is my savings for retirement
I worked and work hard. Quarterly reporting needs to stay
Kim C Pennsylvania attorney

Kim Christ — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Christ Affiliation: Jun. 14, 2026 Keep it. Too much damage otherwise. Unless you’re trying to add fire to another civil war. People are tired of the rich achieving the benefits. Your agency is blind not to see this.

Sent from my iPhone

Kim Fischer — Jun 14, 2026

Subject: My view on Rule S7-2026-15 From: Kim Fischer Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am writing as a retail investor and a former investigative journalist who has spent years helping the public understand how information flows, and how it gets withheld.
Quarterly disclosures are not a bureaucratic formality. They are the minimum standard that allows everyday investors to monitor the health of companies they hold, catch early warning signs before they become crises, and make informed decisions between annual reports. Six months is a long time. A lot can change, and has.
If this passes, sophisticated institutional investors with direct access to management will continue to receive material information through earnings calls, analyst briefings, and voluntary releases. Individual investors who rely on mandatory disclosures will not know, without checking, whether the company in their portfolio chose quarterly or semiannual filing. That asymmetry favors the well-connected.
I urge the Commission to maintain quarterly reporting as the standard. The burden argument belongs to companies and their accountants. Transparency belongs to the public.

Kim Gillenwater — Jun 14, 2026
Subject: S7-2026-15 From: Kim Gillenwater Affiliation: Jun. 14, 2026 Don't help them cheat. We need quarterly reporting.

Kim Jordan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Jordan Affiliation: Jun. 14, 2026 My name is Kimberly Jordan. I'm a personal development coach in Cary, North Carolina, and like most US citizens, I am concerned about my financial future, especially since the current administration, who claimed they would drain the swamp, have done none but enrich themselves. The firings by DOGE, tariff wars, ongoing war in Iran, favoritism toward AI data centers and AI in general, threats to social security and medicare, other reckless actions are all causing financial hardship and anticipatory financial anxiety. So, it is imperative that the SEC keep financial reporting quarterly. We, as hard working citizens, need our investment income to be protected. Thank you.

Kim Jordan

111 Arlington Ridge
Cary, North Carolina 27513

Kim Kuntzleman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Kuntzleman Affiliation: Jun. 14, 2026 Absolutely not. Stop trying to turn this country backwards in time. The Orange Maniac and corrupt SCOTUS is already handling that task.

Get Outlook for iOS

Kim Leach — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Leach Affiliation: Jun. 14, 2026 The investors have a right to see the reports as.to how it is growing or not. This should be as often as possible. Kim Leach retired.

Kim Lewis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kim Lewis Affiliation: Jun. 14, 2026 We are already being lied to on so many levels. This just gives more leeway to companies to hide bad behavior.

Sent from my iPhone

Kim Miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Miller Affiliation: Jun. 14, 2026 Stop destroying programs. Tax the ultra wealthy and let other income brackets breathe and thrive.

A tired pharmacist in Phoenix

Kim Plant — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Plant Affiliation: Jun. 14, 2026 Please keep quarterly reports. IT'S MY MONEY NOT YOURS. if I invest my money, I d*** well deserve quarterly reports.

Kim Wood — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kim Wood Affiliation: Jun. 14, 2026 I am retired and need my investments to support myself. Eliminating quarterly reporting makes it more likely I will not be able to live adequately if they are unknown changes in the market until it is too late. Maybe that is the point for those in positions of power now to take advantage of the public who do not have the information they possess.

Kimberlee Swoboda — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kimberlee Swoboda Affiliation: Jun. 14, 2026 This is unacceptable to keep what’s being done with my money secret. The government wants to monitor my PayPal account, seems to think 600$ is too much, so corporations should be held to the same standard.

Sent from my iPhone

Kimberley Gilles — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kimberley Gilles Affiliation: Jun. 14, 2026 The idea of hiding the books for six months is outrageous and a disservice to hardworking Americans depending on this savings for retirement. My husband and I depend on our yearly disbursement to make ends meet and retirement manageable. Kimberley Gilles

Sent from my iPhone

Kimberly Coast — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kimberly Coast Affiliation: Jun. 14, 2026 Quarterly reports are for transparency. Not just for the stockholders, but for the public at large.

Kimberly Coast

Evil persists when good men do nothing.

Kimberly Freeman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kimberly Freeman Affiliation: Jun. 14, 2026 Kimberly Freeman
Surgical Radiology
Biannual reporting did not work in the 1950's to the 1970's. It will not work now. It is a slap in the face to everyday Americans and their savings and financial health.
This is another cutthroat tactic that only benefits big business and hurts American citizens. Why in the world would this ever be considered after the negative history of this exact thing. Another republican sleight of hand.
Vote NO!!
Your job is too protect the savings of Americans.

Sent from my iPhone

KIMBERLY HAMILTON — Jun 14, 2026
Subject: S7-2026-15 Comment From: KIMBERLY HAMILTON Affiliation: Jun. 14, 2026 We need MORE oversight, not less, about our monies are handled. This twice-a-year proposal is ludicrous in the face of all the shenanigans happening under our noses. Turning off the lights twice yearly only creates more opportunities for fraud and grift.

Kim Hamilton
19580 Elena Lane
Jamul CA 91935

Sent By iPhone.

Kimberly K. Untersee — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kimberly K. Untersee Affiliation: Jun. 14, 2026 To whom it may concern:
Continue reporting as is currently required. All investors that place their trust in the companies they support with their hard-earned dollars deserve this and nothing less.
By: Kimberly Brunetto
Educator
San Diego, CA

Kimberly Moore — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kimberly Moore Affiliation: Jun. 14, 2026 Kimberly Moore, retired, Columbus Ohio Please keep quarterly earnings reports, as I am counting on projected earnings to sustain my income for my lifetime. Thank you.

Kimberly Schuenke — Jun 14, 2026
Subject: S7-2026-15 From: Kimberly Schuenke Affiliation: Jun. 14, 2026 Do not do away with quarterly reporting! I am retired and rely on my stock portfolio for income. As a country we cannot allow CEOs to potentially mislead investors and fund managers by only reporting twice per year. We must learn the lessons of the past, like the Enron case here in Texas, and have regulations that protect investors. Investors are the public!

Kimberly Schuenke
3610 Lindhaven Drive
Pearland, TX 77584

Kimberly Schuenke — Jun 14, 2026
Subject: S7-2026-15 From: Kimberly Schuenke Affiliation: Jun. 14, 2026 Do not do away with quarterly reporting! I am retired and rely on my stock portfolio for income. As a country we cannot allow CEOs to potentially mislead investors and fund managers by only reporting twice per year. We must learn the lessons of the past, like the Enron case here in Texas, and have regulations that protect investors. Investors are the public!

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Kip Lavinger — Jun 14, 2026
Subject: S7-2026-15 From: Kip Lavinger Affiliation: Jun. 14, 2026 Don’t you dare mitigate the damage that these CEOs have done to the American people. They were sentenced fairly and they were found guilty by juries of their peers for their crimes. Or they played guilty. No difference. They

are all fraudsters, and in America that should not qualify you to a pardon from the White House. We do not award gifts to criminals in this country, no matter what the White House is doing right now. And I am yes speaking to you, you SEC attorneys.

Sent from my iPhone

Kirk Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kirk Johnson Affiliation: Jun. 14, 2026 Monthly or quarterly. Why would I want something that could devalue my life savings. This only benefits the government or business.

Paul Johnson Jr
Citizen
Blairsville Georgia

Sent from my iPhone

Kirsten West — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kirsten West Affiliation: Jun. 14, 2026 My name is Kirsten West. I work as a Speech-Language Pathologist clinical supervisor and adjunct professor. I do not support the recommended change to semi-annual investment reports as quarterly information allows more informed investment decisions and longer gaps create an unfair advantage for corporate insiders.

Kirsti Kjome — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kirsti Kjome Affiliation: Jun. 14, 2026 Kirsti K., Retired, Utah
I worked 40 years in the public sector of emergency medicine, police, fire, & dispatch. I worked hard to earn my retirement within the state system that utilizes earning on the market to pay retirement checks. This would be devastating to my monthly income & savings, knocking me lower into the poverty line then ever.
This decision is ludricus, benefitting only the upper levels in the finance market. The average person who has dedicated their lives to public service are going to be slammed by this decision. At present, they are supporting themselves.....enacting this will drop them into the public assistance needed lines.
Please rethink this decision.... We earned what we are getting, this will destroy it.

Kit Taylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kit Taylor Affiliation: Jun. 14, 2026 Kathleen Taylor, retired,this matters to me because corporations should be accountable to those who are invested in them. They don't deserve a free ride.

Kit Taylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kit Taylor Affiliation: Jun. 14, 2026 Dear [Recipient Name],

My name is Kathleen Taylor, and I am writing to express my views as a retiree and investor.

I believe it is essential that corporations remain accountable to those who invest in them. Accountability is a fundamental responsibility, and no organization should be exempt from the oversight of its stakeholders.

Thank you for your time and for considering my perspective on this matter.

Sincerely,

Kathleen Taylor

Kit Taylor — Jun 14, 2026
Subject: S7-2026-15 From: Kit Taylor Affiliation: Jun. 14, 2026 Dear [Recipient Name],

I am writing to express my firm belief that corporations must be held accountable to those who invest in them or support them. As a stakeholder, I believe it is essential for organizations to maintain transparency and responsibility toward their supporters.

I look forward to hearing your perspective on how this accountability is being upheld.

Best regards,

Kathleen Taylor

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kiwiak — Jun 14, 2026
Subject: Comment on S7-2026-15 From: kiwiak Affiliation: Jun. 14, 2026 Why does the reporting times matter.
History shows that there is more honest results. Investors returns also confirmed it

Sent from my Galaxy

KL — Jun 14, 2026
Subject: S7-2026-15 Comment From: KL Affiliation: Jun. 14, 2026 Investors must not be kept in the dark for 6 months - what is the SEC trying to hide from everyday investors? The modest savings

from less reports will be outweighed by countless investors' losses. The public sees through this and we overwhelmingly do NOT want the quarterly reports to stop.

Sent from my iPhone

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klc217 — Jun 14, 2026
Subject: S7-2026-15 From: klc217 Affiliation: Jun. 14, 2026 As an investor, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly. Please do not change it!

Koby Klug — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Koby Klug Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
To make a good informed decision you need to be aware of all the facts. How ever valuable or pertinent to the decision. The thing is you dont even try to deny that you are doing this to mentally physically and emotionally hurt people. To cheat and fraud people out of everything. It's not funny you are not clever the blaton disrespect is disgusting. Monopoly laws are a joke 4 companies own everything. All the people and offices hired to do a job of protecting and looking after the citizens of the US and their welfare have been paid to do the exact opposite. The funny part is all the people in on this whether they were aware of the evil they were conned into doing it. You have not gotten away with anything. Our FATHER in heaven has the real ledger and eternity is along time to be paying for temporary illegally and fraudulently gained profit! You go on with your bad self. Im all for justice but this time I wont be watching it get dealt out. You know what you are trying to do is wrong!

Kris Anderson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kris Anderson Affiliation: Jun. 14, 2026 Keep the reporting quarterly; we need to be aware of what our finances are doing. Semi annually may be too long to make adjustments especially in today's environemt.

Regards,

Kris

Kris Schroder — Jun 14, 2026
Subject: S7-2026-15 From: Kris Schroder Affiliation: Jun. 14, 2026 Please hold strong on saving quarterly reporting. This will totally destroy what is left of the middle class.

Sent from my iPhone

Kristina — Jun 14, 2026
Subject: S7-2026-15 From: Kristina Affiliation: Jun. 14, 2026 Why is this necessary? Allowing more

time will only enable criminals to alter or conceal data. Hasn't anyone learned from past mistakes?

Yahoo Mail: Search, Organize, Conquer

Kristina Busse — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kristina Busse Affiliation: Jun. 14, 2026 Quarterly financial reporting is not only necessary to provide accurate financial investors, but it also is a fraud deterrent. Anyone wanting to reduce the reporting period is clearly more interested in hiding information than being transparent to the public. There is literally NO REASON to reduce reporting - unless you are a fraudster.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kristina Klaver — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kristina Klaver Affiliation: Jun. 14, 2026 Don’t go back! We need reporting and oversight of these companies quarterly.

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kristine knapp — Jun 14, 2026
Subject: S7-2026-15 From: kristine knapp Affiliation: Jun. 14, 2026 Everything should be certified quarterly! It’s our money! Certify it- it’s your job!

Kristine Ward — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kristine Ward Affiliation: Jun. 14, 2026 Disgusted to hear about this! This should be criminal! 🤬🤬🤬

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ksmalljoys — Jun 14, 2026
Subject: S7-2026-15 Comment From: ksmalljoys Affiliation: Jun. 14, 2026 What is the real purpose behind this? Protecting insider trading. The American people deserve to know on a monthly basis how to plan their financial future

Sent from my iPhone

Kurt Boerste — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kurt Boerste Affiliation: Jun. 14, 2026 Another opportunity for the wealthy to fleece the working class and poor. I drive a 26 year-old Honda. What kinds of vehicles do wealthy people drive?

Sent from my iPhone

Kurt Oberreither — Jun 14, 2026
Subject: S7-2026-15 Comment From: Kurt Oberreither Affiliation: Jun. 14, 2026 Keep it the same

Sent from my iPhone

Kuttush Lambu — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Kuttush Lambu Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We (my spouse and I) are heavily invested in US securities through stocks, ETFs, index funds, and some bonds. We regularly invest, and while doing such investing, we rely on all the quarterly and related information that we get. Without such information, we will not be able to make proper investment decisions. And that might lead us to lose a lot.
We are not rich people. We are not Warren Buffett, Trump, Musk, or such investors with billions/ trillions of dollars in our pockets. We work hard day and night, save and invest. And, we rely on trustworthy information to choose our investment products. We are ordinary people who cannot afford financial planners or investment advisors.
So, please do not take that away from us. If you take that away, then people like us will not be able to make sound investment decisions. We might lose a lot; we might not be able to save enough for retirement. And, the ultimate result might be disastrous -- millions of Americans with not enough saved for retirement because of wrong investment decisions, because they could not gather detailed, important, and trustworthy information about investment products. And, that is NOT THE WAY TO MAKE AMERICA GREAT.
So, I hope you will look into this and will NOT stop producing the financial information every quarter.
Thank you,
Kuttush

Kym Loos (kloos) — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Kym Loos (kloos) Affiliation: Jun. 14, 2026 Kym Loos, M&A Manager, San Jose CA

I disagree with semi-annual reporting because.

Prevents Fraud and Manipulation: Frequent reporting acts as a constant check against insider trading, corporate mismanagement, and market manipulation by keeping material, nonpublic information in the open.

Aids Investor Decision-Making: Regular data drops provide a reliable stream of information, allowing investors and analysts to accurately evaluate a company's financial health, predict future earnings, and make informed buy, sell, or hold decisions.

Promotes Market Transparency: Routine updates help establish a fair, transparent, and efficient market by ensuring that all stakeholders (from institutional funds to everyday retail investors) have access to the same baseline data.

L Joye Socha — Jun 14, 2026
Subject: Comment on S7-2026-15 From: L Joye Socha Affiliation: Jun. 14, 2026 Investments are the only retirement plan for most people. Please do not take away the quarterly reporting. It is already built into a company's cost and business model. We need to continue this transparency.
Thank you

L Joye Socha
Retired, wife of a retired Veteran
California

L Liller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: L Liller Affiliation: Jun. 14, 2026 Why change it now? "If it ain't broken, don't fix it ". Please leave things the way they are.

Sent from my iPhone

L Vista — Jun 14, 2026
Subject: S7-2026-15 Comment From: L Vista Affiliation: Jun. 14, 2026 -Let the quarterly information stand! I agree with Warren Buffet, investors are entitled to the transparency of quarterly reporting.
-There is no reason to delay information for 6 months in our age of instantaneous digital trading!
Linda Vista, retiree who relies on investment income

L. B. Otterhere — Jun 14, 2026
Subject: Comment on S7-2026-15 From: L. B. Otterhere Affiliation: Jun. 14, 2026 Quarterly should remain. My parents lost everything including their home in 1969-1970. I was graduating from hjgh school and having to help them
Move from our family home to a rental! They trusted their investments were safe inky to find out they were losing all along. Keep things open and honest quarterly.

Sent from my iPhone

LA — Jun 14, 2026
Subject: S7-2026-15 Comment From: LA Affiliation: Jun. 14, 2026 We the people are sick of this bull ****. I suggest you knock it off and get back to government our country instead of trying to rip us off

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Lacie Kuhn — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lacie Kuhn Affiliation: Jun. 14, 2026 Quarterly reporting is one of the last refuges of sanity for those of us who choose to make private investments in the stock market. If our trust in the legitimacy of the numbers/information weakens further it will result in a search for other investment opportunities, weakening the stock market further. Everyone loses.

Lady Alrefai — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lady Alrefai Affiliation: Jun. 14, 2026 Do it now please.

Laird Williamson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Laird Williamson Affiliation: Jun. 14, 2026 Keep it at status quo.

Laird Williamson

Lana Bennett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lana Bennett Affiliation: Jun. 14, 2026 We hard working Americans have suffered enough. We own a small business in Middle Tn, have elderly parents and two children with special needs. We need to keep all of the money we have invested. Our country is moving backwards with the changes and rolling back of fair practices. Please don't let this be one of them, along with so many others. Americans need help
Lana Bennett MSSW, caregiver

Lana Bennett

Lana Murray — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lana Murray Affiliation: Jun. 14, 2026 To Whom It May Concern:

I disagree with the proposed changes to SEC reporting. I want to continue to know what companies are doing with my hard earned funds on a more frequent basis than 2x's a year.

Please do NOT roll back the reporting requirements to the 1950's. Transparency matters! With technology like it is today, this is not a heavy lift for these companies using our money.

Thank you for taking my comments into consideration.

Lana L.P. Murray
Retired Educator

Lanny Stephen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lanny Stephen Affiliation: Jun. 14, 2026 Keep reported. quartlery earnings!

Lara DePietro — Jun 14, 2026
Subject: S7-2026-15 From: Lara DePietro Affiliation: Jun. 14, 2026 Please don’t stop holding leadership accountable every quarter! When you lead people, you are the one responsible for their actions.

Lara DePietro
General Manager
Eugene, OR

Lara F — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lara F Affiliation: Jun. 14, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of a person's life savings. This must not happen.

Lara F — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lara F Affiliation: Jun. 14, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of a person's life savings. This must not happen.

LaRee LaMar — Jun 14, 2026
Subject: Comment on S7-2026-15 From: LaRee LaMar Affiliation: Jun. 14, 2026 Please keep quarterly statements.

La Ree La Mar Grote

Larry Cowan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Larry Cowan Affiliation: Jun. 14, 2026 James Cowan, retail investor. With the world economy spinning faster every day due to AI , international conflicts and climate change investors need data to make their decisions.

Larry Langstaff — Jun 14, 2026
Subject: S7-2026-15 From: Larry Langstaff Affiliation: Jun. 14, 2026 I believe CEO's should sign documents 4 times a year that says their company's document are factual! Cutting that number of signatures to twice a year is opening up their behavior to greedy theft!
Larry Langstaff

Sent from my iPhone

Larry Lewis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Larry Lewis Affiliation: Jun. 14, 2026 SEC,

Do not reduce reporting requirements!
Investors need more information, not less!
Don't bend to Trump's billionaire priorities!

Stand up for America!!

Larry Lewis

Larry Malkus — Jun 14, 2026
Subject: S7-2026-15 Comment From: Larry Malkus Affiliation: Jun. 14, 2026 My name is Larry Malkus and I'm a teacher. I want quarterly reports so I can plan better.

Larry Malkus (he/him/his) Why Pronouns Matter

Mr. Malkus' Zoom link
This message is for the designated recipient only and may contain privileged, proprietary, or otherwise private information. If you have received it in error, please notify the sender immediately and delete the original. Any other use of this email is prohibited.

Larry Preston — Jun 14, 2026
Subject: S7-2026-15 Comment From: Larry Preston Affiliation: Jun. 14, 2026 Keep quarter reporting

Sent from my iPhone

Larry Scott — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Larry Scott Affiliation: Jun. 14, 2026 Larry Scott,
retired teacher,
Bowling Green KY
I rely on my retirement which is funded by investments. Anything that would damage these investments is unacceptable.

Sent from my iPhone

Larry Whalen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Larry Whalen Affiliation: Jun. 14, 2026 Why. Do corporations now own the SEC? Who does this benefit other than the corporations? Your job is to protect the public. Not the corporations. Protect the working man and woman and the retirement funds they wired a life time to build. DO YOUR JOB

Sent from my iPhone

Lars Svanoe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lars Svanoe Affiliation: Jun. 14, 2026 SEC,

MY NAME IS LARS PETTER SVANOE, SOON TO BE RETIRED, MADISON Wi 53716

DO NOT REDUCE THE QUARTERLY REPORTING CURRENTLY.
This changes does not serve the investing public in any way. It will not allow enough transparency in a volatile investment marketplace. In an age of increasing the number of data points constantly being available this will intentionally obscure the health of companies to the very investors they are serving.
It is a case of "less is less" NOT "less is more"

LPS

Lars Petter Svanoe
lars.svanoe@gmail.com
608-658-9620

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latonj — Jun 14, 2026
Subject: S7-2026-15 Comment From: latonj Affiliation: Jun. 14, 2026 A longer reporting period allows more manipulation of the market. As a retired person without a fixed pension, my IRA savings need more stability than this would provide. I'm disgusted by the ultra wealthy profiteers unfairly without integrity benefiting from altering the playing field.
SR Schatz

Sent from my Galaxy

Laura Cottle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura Cottle Affiliation: Jun. 14, 2026 Quarterly reports need to continue.
L. Cottle
Louisville, Kentucky

Laura Giugni — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Laura Giugni Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Planning for retirement is difficult enough in this economy that I could foresee loosing too much money without having accurate, truthful, and clairvoyant information from which to make decisions. Please keep this in mind for those who have worked so hard for each pretty penny.

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laura griggs — Jun 14, 2026
Subject: Comment on S7-2026-15 From: laura griggs Affiliation: Jun. 14, 2026 This is wrong on soooo many levels!!!! Once the little guy can’t afford anything you’ll go out of business!! Think about it! You’ll be causing your own death

Sent from my iPhone

Laura Howell — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Laura Howell Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The U.S. Securities and Exchange Commission (SEC)'s proposal rewards insiders and screws retail investors. We plan to stop it but we need your help ASAP. Speak out before it's too late! Please take three minutes to add your unique voice.

I wrote simply, "To the Securities and Exchange Commission:

Updating information on securities quarterly is vital for intelligent and efficient trading. I implore you not to change this to twice yearly rather than quarterly reports.

This proposal of change of frequency in reporting is bad for investors on many levels. To implement such a change would be fiscally irresponsible as a fiduciary agency."

Laura L Simons — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura L Simons Affiliation: Jun. 14, 2026 We file estimated taxes quarterly. Can we get that switched to 2x year so we file the correct amount? Quarterly or even monthly is the standard for almost everything financial. Why change this to bi annual? Laura L Simons attorney Clarkston MI

Laura Mahoney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura Mahoney Affiliation: Jun. 14, 2026 Please don't do this. I'm retired… it's almost all I have.
Laura Mahoney, Boston MS

Sent from my iPhone

Laura Mize — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura Mize Affiliation: Jun. 14, 2026 Keep SEC reporting quarterly! We know what semi-annual reporting does - and so do you. Americans are sick of holding up the no-tax paying billionaires.

Laura Mize
4008 Boone Creek Road
Lexington, Kentucky 40509

Laura Pacione — Jun 14, 2026
Subject: S7-2026-15 From: Laura Pacione Affiliation: Jun. 14, 2026 They have proven time and again to be untrustworthy! Quarterly reports are essential!

Sent from my iPhone

Laura Pasternak — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura Pasternak Affiliation: Jun. 14, 2026 Completely unacceptable . Why should we the people get penalized? Average working class folks can't take (and survive) that kinda hit 😡

Laura Pester — Jun 14, 2026
Subject: S7-2026-15 Comment From: Laura Pester Affiliation: Jun. 14, 2026 This is wrong! I'm concerned about what could they be hiding? They are investing our hard earned money! We have a right to know what's being done with it!

Laura Peters — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laura Peters Affiliation: Jun. 14, 2026 SEC: Keep

QUARTERLY REPORTING!! As a retired professional I count on investments made to help me through my retirement. Semi-annual reporting could decrease my investments by as much as 50%!!!! This is unacceptable for me!
Laura L. Peters, RN, MSN
Wheeling, IL

Sent from my iPhone

Laura Pohl — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Laura Pohl Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly information is key for investors like me. Taking it away would make it impossible to make informed investment decisions. It would make investment more akin to gambling for the average investor. Please don't do this.

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laura rosacker — Jun 14, 2026
Subject: S7-2026-15 From: laura rosacker Affiliation: Jun. 14, 2026 Why w
Do we want to go backwards instead forward? Accountability is the major tool we have to keep people/corporations honest and this will only allow for more malfeasance actions.
NH Warburton
East Lyme, CT
Retired

Sent from my iPad

Laura Wesseln — Jun 14, 2026
Subject: S7-2026-15 From: Laura Wesseln Affiliation: Jun. 14, 2026 It's a critical step to require quarterly signed reporting from these public companies . I work for one of them and if you drop this requirement you will be opening the door to massive fraud. Laura Wesseln, Legal professional in a corporate law dept. Chicago IL.

Laurance Domer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurance Domer Affiliation: Jun. 14, 2026 This is stupid it would be a disaster

Sent from my iPhone

Laurel Davis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurel Davis Affiliation: Jun. 14, 2026 Leave it as quarterly!!

Sent from my iPhone

Laurel Pope Boone — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurel Pope Boone Affiliation: Jun. 14, 2026 Quarterly reporting requirements for publicly traded companies is absolutely necessary to hold fraud at bay. Transparency protects investors and the economy itself. If people do not have faith in investments, they will be more and more likely not to invest. Our main securities regulations were put on the books as a reaction to the 1929 crash. It was obvious to all that transparency was good for investors and therefore the economy itself. A security is only worth what someone is willing to pay. Transparency builds confidence. A whole lot of fraud can go undetected for half a year.
Laurel Boone
Retired law professor and longtime investor who wants the economy to be as robust as possible

Laurel Boone, J. D.
Associate Professor Emerita
Saint Louis University

Retired trademark & copyright attorney

“It is the mark of an educated mind to be able to entertain a thought without accepting it.”
Aristotle

“Everyone you will ever meet knows something you don’t.”
Bill Nye

Laurel Temple — Jun 14, 2026
Subject: S7-2026-15 Comment From: Laurel Temple Affiliation: Jun. 14, 2026 Keep this in! Less chance for corruption!

Sent from my iPhone

Lauren B — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lauren B Affiliation: Jun. 14, 2026 Quarterly reporting is there for a reason— protection through transparency. Leave it alone. We see what you are attempting. STOP.

Sent from my iPhone

Lauren Thibodeau — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lauren Thibodeau Affiliation: Jun. 14, 2026 We are invested for retirement. At 67 and 72 we cannot afford the real costs of this. We worked and still do, but less. Working even part time until we are 85 is not our plan but the effects of reduced reporting

could change out plans.

Lauren Wiseman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lauren Wiseman Affiliation: Jun. 14, 2026 Quarterly reporting is necessary and should remain mandatory . Transparency has been valuable to the market and returning to semiannual endangers growth as has been historically proven.

Lauren Wiseman, Concerned Citizen and Registered Voter

Laurence Phillips — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurence Phillips Affiliation: Jun. 14, 2026 Please retain Quarterly Reporting. It’s not a lot to ask given that the reporting process is significantly more automated than it was even 25 years ago and the data is readily available.

Laurence R. Phillips
Corrales, New Mexico

Lauri Zaker — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Lauri Zaker Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Each person needs to ask them self why they are here on Earth-- not tying themself to a company or group or anyone else.
The truth will set you free. Playing tricks and games on others is no life.

Laurie Beth Kesterson — Jun 14, 2026
Subject: S7-2026-15 From: Laurie Beth Kesterson Affiliation: Jun. 14, 2026 We want more transparency on who is making life or death decisions for us and our loved ones, not more protection for those at the top to profit from death

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Laurie Deffenbaugh — Jun 14, 2026
Subject: S7-2026-15 From: Laurie Deffenbaugh Affiliation: Jun. 14, 2026 CEOs must face quarterly personal accountability in order to give them incentive to keep their companies honest and lawful.

Laurie Messina — Jun 14, 2026
Subject: S7-2026-15 From: Laurie Messina Affiliation: Jun. 14, 2026 It is imperative that everyone is held accountable for defrauding American's. There is no justification in cutting the reporting time back. We need to know that our investments are safe. Please don't vote to do this.

Laurie O'Bryan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurie O'Bryan Affiliation: Jun. 14, 2026 Laurie O'Bryan, Centreville VA Seniors can't afford to lose our savings in retirement. Dont hurt the American people. And to what end? Stop this now!

Laurie Olsson — Jun 14, 2026
Subject: S7-2026-15 From: Laurie Olsson Affiliation: Jun. 14, 2026 We need more certified reporting of information, not less.

Sent from AT&T Yahoo Mail on Android

Laurie Spencer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Laurie Spencer Affiliation: Jun. 14, 2026 We need quarterly reports at the minimum. Less information can and will hurt us.
Laurie Spencer, retired, Oklahoma

Sent from my iPhone

Laurie Tyzenhaus — Jun 14, 2026
Subject: S7-2026-15 Comment From: Laurie Tyzenhaus Affiliation: Jun. 14, 2026 Quarterly is the MINIMUM I want from my investments. How else are we supposed to make financial decisions for our retirement!
Laurie Tyzenhaus
Senior Member of the technical staff.

Sent from my iPad

Laurie Ulloa — Jun 14, 2026
Subject: S7-2026-15 Comment From: Laurie Ulloa Affiliation: Jun. 14, 2026 More disclosure benefits investors. It is helpful to know what happened when and compare each quarter to the last and to that quarter last year. Quarterly reporting reduces company’s ability to hide problems and unpleasant surprises. This aids investor buy/sell decisions.
Laurie Ulloa, Analyst

Sent from my iPhone

Lawaun Modrich — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lawaun Modrich Affiliation: Jun. 14, 2026 As a licensed financial services representative, I am absolutely opposed to this action. My clients rely heavily on their quarterly updates to keep faith in the investments I recommend. Changing from quarterly reporting will create havoc among investors and significantly harm my business. Lawaun Modrich, Farmington Hills, MI.

Lawrence Brandt — Jun 14, 2026
Subject: File No. S7-2026-15 From: Lawrence Brandt I am AGAINST any rule change that would change or eliminate corporate quarterly reporting.

Lea Hunt — Jun 14, 2026
Subject: File No. S7-2026-15 From: Lea Hunt I rely on various companies for my retirement money, tracking and accountability is key. Please don't let this happen. Our social security is already being threatened.

Lea Hunt — Jun 14, 2026
Subject: S7-2026-15 From: Lea Hunt Affiliation: Jun. 14, 2026 I rely on various companies for my retirement money, tracking and accountability is key. Please don't let this happen. Our social security is already being threatened.

Leah B — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leah B Affiliation: Jun. 14, 2026 It is the way we should CONTINUE TO PROGRESS. Do not change it.

Sent from my iPhone

Leah Mulder — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Leah Mulder Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This makes the market even more rigged. Fair trade, for the people.

LeAnn Phelps — Jun 14, 2026
Subject: Comment on S7-2026-15 From: LeAnn Phelps Affiliation: Jun. 14, 2026 Im broke so it don't matter but you need to hold these companies accountable for their gains and losses and it needs to be public and 4×a year as currently done. So with the bull ****. Trump has destroyed us don't you start too

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Lee Anne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lee Anne Affiliation: Jun. 14, 2026 This was tried between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings. NO TO THIS!!!!

Sent from - Lee Anne's iPhone

Lee Arnold — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lee Arnold Affiliation: Jun. 14, 2026 Continue quarterly reporting.

Have a great day;)

Lee Becker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lee Becker Affiliation: Jun. 14, 2026 Please keep reporting fair, honest and as it is now.

Sent from my iPhone

Lee Chipps-Walton — Jun 14, 2026
Subject: File No. S7-2026-15 From: Lee Chipps-Walton It will make American markets less trustworthy and foreign investors will invest less in the US

LEE GORDON — Jun 14, 2026
Subject: Comment on S7-2026-15 From: LEE GORDON Affiliation: Jun. 14, 2026 Please retain quarterly reporting. I am a senior and do not have that many quarters ahead of me. Hasn't this administration already destroyed what was best about the USA? Now they want our savings to collapse as well as Social Security while others profit from insider trading. What do these companies need to hide?

Sent from my iPhone

Lee Herring — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lee Herring Affiliation: Jun. 14, 2026 Please keep quarterly reports. Reduction to bi-annual reports will harm the public.

Sent from my iPhone

Len Javor — Jun 14, 2026
Subject: S7-2026-15 From: Len Javor Affiliation: Jun. 14, 2026 We need the protections to stay in place because some companies still want to use fraudulent behavior to make more money. This has been proven time & time again. We need quarterly reporting.

Sent from my iPhone

Lenora Sullivan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lenora Sullivan Affiliation: Jun. 14, 2026 I have investments and I am approaching retirement. Changing the reporting frequency means things have a chance to go very, very wrong before I will see a report and can react.

Reporting needs to remain quarterly and not revert back to the semi-annual method last used in 1955.

Lenora Sullivan
57 years old
Baton Rouge LA

Leona Franklin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leona Franklin Affiliation: Jun. 14, 2026 Lee. Paralegal. Colorado. I believe transparency is very important. I want to know where everything Penny of my money go

Yahoo Mail: Search, Organize, Conquer

Leona Paetschow — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leona Paetschow Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!!

Be well... in Peace , Love, and Light
Leona Paetschow (Patch-chow) "There is no absence in the desert. It's the place where the clutter of life is removed and you can finally see." Charles Bowden

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Leonore Abordo — Jun 14, 2026
Subject: S7-2026-15 Comment From: Leonore Abordo Affiliation: Jun. 14, 2026 Quarterly reporting must remain in place.

Sent from my iPad

LeRoy Hileman — Jun 14, 2026
Subject: S7-2026-15 From: LeRoy Hileman Affiliation: Jun. 14, 2026 Having spent years as a CFO for a corporation in Oregin, and having known many top executives that have gotten very wealthy by filing false reports, I urge you to continue with

LeRoy Hileman,
Registed Investment Advisor,
Helena, MT

Lesile Stone — Jun 14, 2026
Subject: S7-2026-15 From: Lesile Stone Affiliation: Jun. 14, 2026 Dear SEC Commission:

My name is Leslie Stone, I am a retired banker. I live in Stuart, Florida.

Quarterly reporting is vital for the public interest. It's not a hardship on any bank. I worked in many different banks throughout my career. The customers of institutions need to know the financial status of the place where they are keeping their money. Quarterly reporting gives them more peace of mind. It also helps our economy by having laws and regulations in place to keep companies solvent. Changing this quarterly reporting to semi annual reporting does not help the public. It may help corporations hide malfeasance. Why would you want to do that? I do not want you to do that.

Sincerely,
Leslie Stone

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leslie elliottsmith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: leslie elliottsmith Affiliation: Jun. 14, 2026 I have been investing for years and quarterly reporting makes sense. Changing this will allow for more deception, corruption, and theft.

Leslie Elliottsmith,
Elliottsmith.leslie@gmail.com, h
ttps://www.Artelliottsmith.com

Leslie Neil — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leslie Neil Affiliation: Jun. 14, 2026 Keep quarterly reports! Timely information is imperative!

Sent from my iPhone

Leslie Ralff — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leslie Ralff Affiliation: Jun. 14, 2026 I'm a 64 year old woman with monies for my working life invested in the market to hopefully help bring a cushion to my retirement years. I worked hard all my life, and the monies I have invested were put aside to help make my later years abit easier. I really feel that reporting needs to stay quarterly so that I/my broker can make informed decisions in a timely manner. Semi Annual reporting provides too much time in between reports to make informed decisions. I am voting Against changing the way Companies report.

Sincerely,
Leslie Ralff
Lifelong US Citizen

Leslie Walkowiak — Jun 14, 2026
Subject: S7-2026-15 Comment From: Leslie Walkowiak Affiliation: Jun. 14, 2026 Keep the reporting quarterly and keep it up above board!

Yahoo Mail: Search, Organize, Conquer

Leslie Wharton — Jun 14, 2026
Subject: S7-2026-15 From: Leslie Wharton Affiliation: Jun. 14, 2026 Quarterly reporting is essential as it informs the people who have put their own money in the company how that money is being used and allows them to make informed decisions

Sent from my iPhone

Leslie Williams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Leslie Williams Affiliation: Jun. 14, 2026 Do not pass this

Sent from my iPhone

LESLIE YOUNG — Jun 14, 2026
Subject: Comment on S7-2026-15 From: LESLIE YOUNG Affiliation: Jun. 14, 2026 I want to be able to have quarterly reports as is the norm now

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Letitia Kohler — Jun 14, 2026
Subject: S7-2026-15 From: Letitia Kohler Affiliation: Jun. 14, 2026 Why are you trying to change the rules? Who benefits from
the change except CEOs? Quarterly reporting needs to stay in place!!
Any less reporting, only serves 'the company', not the people!!!!

Letitia Kohler — Jun 14, 2026
Subject: S7-2026-15 From: Letitia Kohler Affiliation: Jun. 14, 2026 Why are you trying to change the rules? Who benefits from
the change except CEOs? Quarterly reporting needs to stay in place!!

Lewis Teague — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lewis Teague Affiliation: Jun. 14, 2026 Lewis Teague, retired, Fayetteville, AR. KEEP QUARTERLY EARNINGS REPORTING!! More transparency is a must.

Sent from my iPhone pardon my thumbs.

Lex Alexander — Jun 14, 2026
Subject: From: Lex Alexander Affiliation: Jun. 14, 2026 Dear SEC:

As a self-employed person of retirement age in Greensboro, N.C., I am reliant on my investments for the bulk of my income. I absolutely rely on public documentation of financials for my investment decisions.

Events in recent years have shown that corporate CEOs have been more than willing to mislead investors as to the financial condition of their companies. Making them personally responsible for those reports, on pain of prison, has sent many unscrupulous CEOs to prison. More importantly, it has protected retail investors like me.

Currently, CEOs must sign on as personally responsible for the accuracy of their companies' financial data quarterly. That requirement should stay in place and not be altered. Having to sign that statement quarterly is a timely reminder to CEOs of their duty not to mislead investors. That reminder is valuable and should remain in place.

Thank you for your attention to this matter.

Sincerely,

Hooper "Lex" Alexander IV
Greensboro, N.C.
Partner, AlexanderHancock Associates

Lex Poh — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Lex Poh Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We need quarterly reports

Libby Kowalski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Libby Kowalski Affiliation: Jun. 14, 2026 It would make it easier for Trump to cheat .

Libby Taylor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Libby Taylor Affiliation: Jun. 14, 2026 I disagree with the idea to go to semi annual reporting. Elizabeth Taylor, IT manager, Bay Area, California

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lilduck51 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lilduck51 Affiliation: Jun. 14, 2026 I vote against this change. Your job is to protect our rights, not destroy us. Patricia Acquavella

Sent from my Galaxy

Lily Rudloff — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lily Rudloff Affiliation: Jun. 14, 2026 My name is Sam Rudloff and I work as a software engineer in Lansing Michigan this matters to me personally because it would remove the responsibility of companies from reporting their financial status and disclosures.

== Sam Rudloff

Linda Arvia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Arvia Affiliation: Jun. 14, 2026 Going backwards is going to help business, but harm the workers and retirees. I am sick of the rules being changed to allow business to make more money while the average American suffers. I am a retiree and am living off my Soc Sec and investments. Social Security is already on shaky ground. Don't mess with my investments, too.
Linda Arvia
Joliet, IL

Linda B — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda B Affiliation: Jun. 14, 2026 Investors require timely data to make informed decisions.

CONTINUE to REQUIRE DETAILED QUARTERLY FINANCIAL REPORTS.

No exceptions. No excuses.

~ Linda ~

Statement of Confidentiality

The contents of this e-mail message and any attachments are confidential and are intended solely for addressee. The information may also be legally privileged. This transmission is sent in trust, for the sole purpose of delivery to the intended recipient. If you have received this transmission in error, any use, reproduction or dissemination of this transmission is strictly prohibited. If you are not the intended recipient, please immediately notify the sender by reply e-mail or phone +1 925.953.8564 and delete this message and its attachments, if any.

Linda Barron — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Barron Affiliation: Jun. 14, 2026 Don't go back to the old days, there is a good reason they changed the rules in the first place; it's to benefit all American people, not big corporations, and billionaires.

Sent from my iPhone

Linda Bing — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Bing Affiliation: Jun. 14, 2026 Keep my reports quarterly

Sent from my iPhone

Linda Boone — Jun 14, 2026
Subject: S7-2026-15 From: Linda Boone Affiliation: Jun. 14, 2026 Linda Boone, retired teacher

Accountability when dealing with money is extremely important. I think quarterly reporting should remain so that companies and their executives will be held accountable for income, expenditures, taxes, and transparency. Please do not reduce the number of times per year that this reporting is mandatory. We are currently in a period of perceived and real corruption in business and government. Reducing the number of times for this type of reporting will only encourage corruption and secrecy on the part of businesses and government. Thank you for offering this opportunity to respond to this possibility for change.

Linda Bosford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda Bosford Affiliation: Jun. 14, 2026 Having worked hard to establish my "nest egg" and manage my investments I would NEVER want anything less then quarterly statements. It is vital to have those to determine whether you will or not meet your needed goals. I am not one for extremes, impulse buying or selling. That is what would happening if I didn't have those quarterlies!
Thank you for your attention to my concern.

Linda Brand — Jun 14, 2026
Subject: S7-2026-15 From: Linda Brand Affiliation: Jun. 14, 2026 Please do not make it any easier for rich people to get away with fraud. This would be just one more example of the "transparent" greed we have witnessed for the last two years in Washington. You will be held accountable! Retired librarian in McKinney, TX., Linda Brand.

Linda Bryant — Jun 14, 2026
Subject: S7-2026-15 From: Linda Bryant Affiliation: Jun. 14, 2026 Please continue Quarterly Reporting for it is accountability n fairness to us.
L M Bryant

Sent from my iPhone

Linda Byrne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Byrne Affiliation: Jun. 14, 2026 I totally disagree with move to reduce quarterly reporting. Transparency is so important to encourage honesty among the less honest. Last time this happened returns went down and everyone lost out. So important with rising prices so we can live! Thank you for reading. Linda Burn retired.

Linda Chiado — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Chiado Affiliation: Jun. 14, 2026 History shows that quarterly reporting is best for the public. Even Warren Buffett agrees. Do Not mess with my retirement investments. I worked way too hard (37 years teaching middle school) to lose $ now. Sincerely, Linda Chiado. Terre Haute, IN.

Linda Cocke — Jun 14, 2026
Subject: S7-2026-15 From: Linda Cocke Affiliation: Jun. 14, 2026 If you do not like the 6 month, change to every three months!!!!!!!!

Sent from my iPad

Linda Divido — Jun 14, 2026
Subject: S7-2026-15 From: Linda Divido Affiliation: Jun. 14, 2026 I want quarterly reporting to continue. It will help my financial advisor to make better decisions and help keep the CEO's accountable.

LINDA FARNSWORTH — Jun 14, 2026
Subject: S7-2026-15 From: LINDA FARNSWORTH Affiliation: Jun. 14, 2026 The quarterly reporting schedule must not be abandoned. It was put in place to prevent fraud such as Enron. Do not change this law.

Linda Farnsworth
23841 Bluehill Bay
Dana Point, CA 92629

Sent from my iPhone

Linda Goodrich — Jun 14, 2026
Subject: S7-2026-15 From: Linda Goodrich Affiliation: Jun. 14, 2026 The CEO Certification Rule was put into effect for a reason; to keep executives from committing fraud. Quarterly reporting helps us keep an eye on their behavior. Let's keep it that way. Please don't cut back on reporting. The only people it could benefit is the CEO themselves.

Linda Greenwood — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Greenwood Affiliation: Jun. 14, 2026 Semi annual reporting will hurt investors like it did before. We don’t need to go back to what didn’t work.

Sent from my iPhone

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linda Handlin Robert Cowles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: linda Handlin Robert Cowles Affiliation: Jun. 14, 2026 Keepnquartwrly reporting

Linda Steinfeldt
Rental Manager
(608) 438-4243
cherry.annex.cottages@gmail.com

Linda Hanlon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda Hanlon Affiliation: Jun. 14, 2026 As an investor I want to know what issue the company is facing in a timely fashion so I can choose whether or not to continue investing or cash out and invest somewhere else. I have lived through 2008 and other financial crises where I quickly lost my money and had very poor investment advice. I don't have time to make up for losses at my age especially when I am facing Social Security benefits being cut.

Sent from my iPhone

LINDA HEIM — Jun 14, 2026
Subject: S7-2026-15 From: LINDA HEIM Affiliation: Jun. 14, 2026 Should be monthly

Sent from my iPhone

Linda Hill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Hill Affiliation: Jun. 14, 2026 My husband and I are elderly and we need quarterly reports to keep us on track.
Please don't stop

Sent from my iPhone

Linda Hill — Jun 14, 2026
Subject: S7-2026-15 From: Linda Hill Affiliation: Jun. 14, 2026 Free speech
Freedom to hear what really happened
Reporting facts Should not be silenced

Linda Hill — Jun 14, 2026
Subject: S7-2026-15 From: Linda Hill Affiliation: Jun. 14, 2026 If you agree that a CEO is responsible for the financial wellbeing and truthful presentation of their company, shouldn't they want to sign off on all quarterly financials? There would be no logical reason not to sign off on all financials and frankly they should be under a much more severe penalty than the usual slap on the hand. Changing this law simply plays into the hands of conmen and shysters. Honestly, they are not too busy to sign a document, that is principally what they do all day as it is! Retired Administrator from Montana here. We produced monthly financial statements to our Boards. We produced yearly audits of the facility by an outsider audit firm. You have to work harder to be a fraudster than to be an honest operator.

Linda Hill
Retired LTC Administrator
Hardin. MT

Sent from my iPad

Linda J. Gustas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda J. Gustas Affiliation: Jun. 14, 2026 I SUPPORT AMERICA's QUARTERLY
RETURNS.
Linda J. Gustas
Retired
Marine Industry, Florida
lgustas@gmail.com

Linda Kramm — Jun 14, 2026
Subject: S7-2026-15 From: Linda Kramm Affiliation: Jun. 14, 2026 Don’t roll back protection that work!

Linda M Kalbach — Jun 14, 2026
Subject: S7-2026-15 From: Linda M Kalbach Affiliation: Jun. 14, 2026 Quarterly reporting is necessary to hold corporate players to the law.
Linda M Kalbach
Beaver Crossing, NE 68313

Linda M. Heim — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda M. Heim Affiliation: Jun. 14, 2026 I like Qtrly reporting and would prefer you leave it alone

Sent from my iPhone

Linda MacLeod-Garcia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda MacLeod-Garcia Affiliation: Jun. 14, 2026 Keep the quarterly report. We need transparency in our investment management. Most of us are retired and want to know where we stand in the market in order make appropriate decisions. Linda MacLeod Garcia, retired university employee, Ellensburg Washington

Sent from my iPhone

Linda Mayberry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Mayberry Affiliation: Jun. 14, 2026 I am writing to express my concerns regarding the potential shift from quarterly to semi-annual reporting in the United States.

Given the historical context of similar practices between the 1950s and 1970s, as well as the outcomes observed in other countries that have moved away from quarterly reports, I am questioning the rationale behind considering this change again.

What are the specific reasons for revisiting this reporting structure despite previous experiences and international precedents?

Best regards,

Linda Mayberry

Linda Mayberry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Mayberry Affiliation: Jun. 14, 2026 Why would the US even consider going to semi annual reporting??? Are we just too dumb or naive to learn not only from our previous mistake of doing this -1950s-1970s, but other countries results after moving from quarterly reports???

Linda Mayberry — Jun 14, 2026
Subject: From: Linda Mayberry Affiliation: Jun. 14, 2026 Why would the US even consider going to semi annual reporting??? Are we just too dumb or naive to learn not only from our previous mistake of doing this -1950s-1970s, but other countries results after moving from quarterly reports???

Linda McColgan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda McColgan Affiliation: Jun. 14, 2026 This change makes no sense to me as an investor. Is this another way to make the rich richer? I SEE NO BENEFIT FROM THE INVESTOR SIDE.

Either way, the security and exchange commission should find better ways to protect the investor. I also have to say the recent change to allow SpaceX IPO into the NASDAQ sooner is very classic example of making the rich richer. I do NOT want SpaceX in an index. HOW DID THIS CHANGE GO THROUGH UNDER THE RADAR?

I appreciate the opportunity to comment, Linda McColgan

Sent from my iPhone

Linda McGillivray — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda McGillivray Affiliation: Jun. 14, 2026 I think it would be a mistake it didn't work in 1955 I don't see why it would work now.

Linda Mohr — Jun 14, 2026

Subject: S7-2026-15 From: Linda Mohr Affiliation: Jun. 14, 2026 We need more accountability not less. Retired. Linda Mohr

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Linda Nash — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Nash Affiliation: Jun. 14, 2026 Don’t do it!! If it ain’t broke, don’t break it!

Sent from my iPhone

Linda Newell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Newell Affiliation: Jun. 14, 2026 Quarterly reporting protects investors and should be maintained.

Linda Newell

Linda Oldfield — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Oldfield Affiliation: Jun. 14, 2026 Linda Oldfield, clerk, Indiana, retired, on SS now, working a second job to make ends meet, losing up to half of my meager investments would ruin my life as it is now. Keeping quarterly reports makes it feel like I'm more invested in the rollercoaster of US affairs.

Linda Pfefferkorn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Pfefferkorn Affiliation: Jun. 14, 2026 No!!!

Sent from my iPhone

Linda Record — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Record Affiliation: Jun. 14, 2026 Keep 1/4ly reporting!

Linda Record
Oklahoma

Linda Record — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Record Affiliation: Jun. 14, 2026 Keep 1/4ly reporting!

Linda

Linda Roberts — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Roberts Affiliation: Jun. 14, 2026 We simply can not afford to lose 1/3 of our retirement savings. Together with the threat of cutting social security, I don't know average people will survive. We must not change the reporting schedule. That will only benefit the wealthy companies, not the citizens.
Linda RN from Florida

Sent from my iPhone

Linda Siefker — Jun 14, 2026
Subject: S7-2026-15 From: Linda Siefker Affiliation: Jun. 14, 2026 My name is Linda Siefker, I am a retired aerospace quality engineer, living in Arizona. The SEC should NOT reduce the frequency of cycle reporting. Shorter cycles between reporting allow for
greater accuracy and transparency of the data. Accuracy and transparency are key to large and small investors.

Sent from AOL on Android

Linda Smart Robinson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Smart Robinson Affiliation: Jun. 14, 2026 Seems like the only changes this bunch wants to make are ones that will hurt the smaller investors and earners. Hiding the reality of the affect of their policies on the market and places regular people try to save and grow their small investments.

_____

Linda Robinson

Aren't we lucky. SRII

Linda Stroupe — Jun 14, 2026
Subject: S7-2026-15 From: Linda Stroupe Affiliation: Jun. 14, 2026 Linda Stroupe
Greensboro,NC
retired accountant & auditor

Keeping it quarterly is certainly important, and so is vigorous enforcement. For both SEC and IRS. I know this from experience and from reading. And we don't need a POTUS who pardons duly convicted criminals.

Sent from my iPhone

Linda Tallman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Tallman Affiliation: Jun. 14, 2026 Please continue quarterly reporting. With the speed that information is available and shared, we need quarterly reporting so that investments may be maximized rather than deterred. Linda Tallman, Parma, MI

Linda Thrasher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda Thrasher Affiliation: Jun. 14, 2026 Linda Thrasher Retired Finance Procter &Gamble

Quarterly reporting financially ensures accurate reporting. Quarters numbers are critical to transparency, forecasting /planning, and market projections for investors. It's painful the first weeks after quarter-end but provides leadership opportunities to adjust - right the ship.

Sent from my iPhone
Linda Thrasher
(859) 609-3809

Linda Vilmain — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda Vilmain Affiliation: Jun. 14, 2026 This is wrong! Keep reporting QUARTERLY!

Signed: A gal from Iowa!

Linda Vilmain — Jun 14, 2026
Subject: S7-2026-15 Comment From: Linda Vilmain Affiliation: Jun. 14, 2026 This is wrong! Keep reporting QUARTERLY!

Linda W. Fisher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda W. Fisher Affiliation: Jun. 14, 2026 Linda Fisher, retired, Gig Harbor WA. I am opposed to decreasing the quarley reporting to twice a year because it is nearly impossible to evaluate trends without seeing seasonality that is part of quarterly reporting. It is also not often enough to make changes as a company or as an investor before large losses have occured. It will result in companies hiding losses at investors expense.

Linda Watson Nkosi — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Linda Watson Nkosi Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This would be very bad for investors and would allow only insiders to know what is is truly happening in businesses they are invested in. Please don't let this happen.

Linda Wilson — Jun 14, 2026
Subject: S7-2026-15 From: Linda Wilson Affiliation: Jun. 14, 2026 Let's keep up those guardrails for everyone's benefit!

Linda Wilson
Ph
E

Linda Winkler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Linda Winkler Affiliation: Jun. 14, 2026 Please do not change the reporting and cause citizens to lose money. It’s especially important to retirees.

Sent from my iPhone

Lindsay Schoenfeld — Jun 14, 2026
Subject: S7-2026-15 From: Lindsay Schoenfeld Affiliation: Jun. 14, 2026 My name is Lindsay, and I’m a property manager in Scottsdale, Arizona. I am against this change because less frequent disclosure means longer periods where insiders know things the public doesn’t, which functionally advantages institutional investors and executives over ordinary shareholders. Quarterly reporting cadence is one of the mechanisms that makes accounting fraud harder to sustain. We can’t pretend we are against fraud, and then allow policy like this to take effect.

Lindsay Schoenfeld

Sent from my iPhone

Lindsay Schoenfeld
480-799-4897

Sent from my iPhone

Lindsey 4KSAND — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lindsey 4KSAND Affiliation: Jun. 14, 2026 We moved to quarterly reporting in 1970 for a reason. It was hurting the American PEOPLE. I'm sure going back to 1955 would be great for corporations, but if no one can live off their wages and decreased returns, why would we want that. I also wonder if someone is asking for less transparency, why? What are you hiding or wanting to do that you don't want others to see? I will always vote NO.

Lindsey Vaughn

Gardner, KS 66030

Linea Anthony — Jun 14, 2026
Subject: S7-2026-15 From: Linea Anthony Affiliation: Jun. 14, 2026 STOP THIS RADICAL RIGHT WING REPUBLICAN FASCIST PEDOPHILE COLLABORATOR FRAUD.

Lisa Benson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Benson Affiliation: Jun. 14, 2026 Nooooooooooo do not roll back reporting ! I worked hard for my savings !

Have a blessed day!
Lisa
Sent from my iPhone

Lisa Crook — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Crook Affiliation: Jun. 14, 2026 Lisa M Crook, Paralegal, Dallas, Texas. I have worked and saved to set up a comfortable retirement. Quarterly reports are key to making sound investment choice and keeping my worth intact. You've tried semi-annual reports before. It was a terrible decision for investors. I ask to maintain quarterly reports and keep the market strong, especially as we deal with inflationary pressures and a turbulent political time. LMC

Lisa Crook

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lisa evon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lisa evon Affiliation: Jun. 14, 2026 US Citizens are tired of picking up the slack while the government lets corporations run us into the ground. Stop taking advantage of taxpayers. This is ridiculous.

Lisa Evon
Colorado

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lisa evon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lisa evon Affiliation: Jun. 14, 2026 US Citizens are tired of picking up the slack while the government lets corporations run us into the ground. Stop taking advantage of taxpayers. This is ridiculous.

Lisa Evon — Jun 14, 2026
Subject: File No. S7-2026-15 From: Lisa Evon US Citizens are tired of picking up the slack while the

government lets corporations run us into the ground financially. Stop taking advantage of taxpayers. This is ridiculous.

Lisa Frankel Valera — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Frankel Valera Affiliation: Jun. 14, 2026 Quarterly reporting is important now that individual investors are more prolific in the marketplace. Twice yearly reporting would lead those individuals to make more frequent swings in brokerage accounts. Individual investors would then try to game the system more in trying to anticipate the future rather than responding to actual market conditions. The same holds true for employer-held retirement accounts in terms of seeing more volatile swings on a larger scale.

Lisa Housand — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Housand Affiliation: Jun. 14, 2026 Keep transparency and continue with quarterly reporting. I like the idea of keeping corporations accountable by signing their financials quarterly and penalties for lying!! It works.

Lisa Hull — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Hull Affiliation: Jun. 14, 2026 We need quarterly reporting to save for retirement. Pensions no longer exists. Social Security is going away. How else are we supposed to save? My parents live on $2000 a month. This is not sustainable and is inhumane. Give us options to save for a retirement. Otherwise I need protection that I can work until I die.

Lisa Lauterbach — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Lauterbach Affiliation: Jun. 14, 2026 The SEC says current reports and press releases will fill the gap. Read the fine print: earnings releases ride on Form 8-K as "furnished," not "filed." That category exempts them from the automatic liability filed reports carry. No outside auditor reviews them, and no certification is required even when an 8-K contains financial statements. The SEC's own proposal concedes the problem. The 8-K may contain information, but it lacks any accountability.

Lisa LeClaire — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa LeClaire Affiliation: Jun. 14, 2026 Lisa LeClaire
Product Manager
Bonney Lake, WA

As a member of the millennial generation, we have no confidence that social security will continue to pay benefits into our retirement years. Investment portfolios are the surest way to protect our futures, and we need to do everything we can to maximize our returns. Please protect transparency and accountability by preserving quarterly reporting standards.

Sincerely,

Lisa

Lisa Lesniak — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Lesniak Affiliation: Jun. 14, 2026 Lisa Lesniak, property manager, self employed, Boulder, Colorado. Keep the quarterly signatures and jail terms.

Lisa Lesniak
Sent from my iPhone

Lisa Lewis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Lewis Affiliation: Jun. 14, 2026 Do not go to twice yearly reporting. Keep it at quarterly reports. Our investment portfolio is not large and we as retired senior citizens need to keep a frequent check on our investments. Elizabeth Lewis and David Lewis, Morton, PA

Sent from my iPhone

Lisa McDonnell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lisa McDonnell Affiliation: Jun. 14, 2026 Quarterly reporting is what keeps the system somewhat fair. Even with quarterly reporting members of Congress have an advantage. Don't discontinue quarterly reports if you want to keep the appearance of fairness.
Lisa McDonnell

Sent from my iPhone

Lisa Melby — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Melby Affiliation: Jun. 14, 2026 Lisa Melby, retired teacher, St. Paul, MN

Returning to semi-annual reporting could have devastating effects on the accounts that have my and my husband's retirement investments. It's bad enough that we have a president working so hard to wreck our economy for his ego and vanity, and caring more about the 1% than the 99%. And the Social Security we paid into all of our lives is being gutted too. Those of us that have our retirement from our employers in the stock markets can't afford to have it diminished when we need it most. We literally can't afford to go backwards.

Sent from my iPhone

Lisa Roldan — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Roldan Affiliation: Jun. 14, 2026 It is 4 because it deters the behavior with a direct consequence. It should be 12.

If you think man changes their behavior from their mistakes you are wrong. Men change from being reminded that everyone is watching their behavior and willing to hold them accountable.

-lisame@me.com

Lisa Shab — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Shab Affiliation: Jun. 14, 2026 My name is Elizabeth Shab, Sr. Reporting Analyst, New Milford, CT. The SEC must keep to quarterly reporting. Especially now, with markets as volatile as they have been, and with trust in our institutions diminishing at a rapid rate, it is important to not do anything to further test that trust, such as by reducing the reporting to only twice per year. We saw what happened before - the scandals, the failures to self-regulate. So there is a strong need for the quarterly reporting. Perhaps we should be asking it to be upped to monthly instead. No. Do not change this to twice a year. Too many sins can be covered in that time. Stick to quarterly please.

Lisa Taylor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lisa Taylor Affiliation: Jun. 14, 2026 Lisa Taylor, retired RN with a state of CT earned pension. Keep quarterly for transparency & financial stability.

Sent from my iPhone

Lisa Thurston — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lisa Thurston Affiliation: Jun. 14, 2026 Dear SEC,
My name is Lisa Thurston and I am an academic dean at a small private school in Scranton, PA. As I approach retirement, I believe it is important for me to be able to track the progress of my investments quarterly. I make informed decisions with my wealth manager about my investments, which will become my income later this year. As I have invested in public corporations, I believe that they should honor my faith in their company (I loaned them my money after all) and continue to report to me quarterly, not biannually.
Thank you,
Lisa Thurston

Sent from my iPhone

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lisa wellington — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lisa wellington Affiliation: Jun. 14, 2026 Nope!

Lisa Zalewski — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Zalewski Affiliation: Jun. 14, 2026 We need more accountability, not less. Keep quarterly reports. Less accountability it bad for this country.

Lisa Zalewski — Jun 14, 2026
Subject: S7-2026-15 From: Lisa Zalewski Affiliation: Jun. 14, 2026 We need more accountability, not less! Keep quarterly reports!!

Lisah Rankin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lisah Rankin Affiliation: Jun. 14, 2026 Does Enron ring a bell? Financial transparency is critical to protecting everyone's investments.

Sent from my iPhone

Liz Blackmon — Jun 14, 2026
Subject: S7-2026-15 From: Liz Blackmon Affiliation: Jun. 14, 2026 We need to keep them honest and us safe. There is too much fraud and we would be doubling the chance of that. My name is Elizabeth (Liz) Blackmon. I'm a disabled Vereran and retired Federal Law enforcement from Ruskin, FL

Liz Blackmon, Worldwide Referral Realtor
Blackmon Homes Team
M O Wilson Worldwide Realty
703-398-6202 (cell)
lizblackmon@gmail.com
Facebook (https://www.facebook.com/pages/BlackmonHomes-ATeam-for-all-of-your-Real-Estate-Needs/197843673593876) Twitter (http://twitter.com/BlackmonHomes/status/426926812841914368?refsrc=email)

Thanks so much for contacting the BlackmonHomes Team! We're here for YOU! We'd love to assist you with all of your housing needs worldwide (buying, selling, rentals, relocations.) and to make your transition as stress-free as possible!

Liz Cook — Jun 14, 2026
Subject: S7-2026-15 From: Liz Cook Affiliation: Jun. 14, 2026 Keep it

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Liz Cowdery — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Liz Cowdery Affiliation: Jun. 14, 2026 I'm Liz from California and this would make it so I can NEVER retire. And I'm all alone - I haven't married and my only child was killed by a drunk drugged driver. I've saved and invested so I can retire but if this goes through and the things they say will happen do happen - I'll be destitute. I've supplemental my own mother's income to the tune of $125,000 because she couldn't make it on her own in her later years. Because of this situation I've done my best to make sure I'll never been in the same situation. Please think this all the way through - from beginning to end, have compassion for people like me and others and do the right thing. Thank you.

Sent from my iPhone

Liz Flaherty — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Liz Flaherty Affiliation: Jun. 14, 2026 Continue with quarterly reporting. They're already discussing taking away our Social Security. Seniors don't need to have their investments stolen as well.
History is obvious that investors wouldn't know if the investment is declining if it's on a semi annual basis. You know that. Don't be obtuse and do what's right for the little guy.
Thank you,
Liz Flaherty, Reno, NV
Concerned Investor

Liz Wollbrinck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Liz Wollbrinck Affiliation: Jun. 14, 2026 Hi,
Please, Keep it the way it is. My name is Liz and I am a teacher in California. This matters to me because I do the investing in my family and need the reports to make educated decisions.

Liz

Lizabeth Healy — Jun 14, 2026
Subject: S7-2026-15 From: Lizabeth Healy Affiliation: Jun. 14, 2026 Who exactly do you think the SEC is protecting? It's not the financial corporations. The consumers need protection. And the government should want consumers to be protected since financial institutions will not do that governance for them.

LK Phipps — Jun 14, 2026
Subject: S7-2026-15 Comment From: LK Phipps Affiliation: Jun. 14, 2026 My name is Loni Phipps. As an American investor that lives retirement on my investments, I believe that it is the responsibility of the SEC to protect my investment opportunities. Changing the reporting process and period inhibits that ability.
Continue to require quarterly reporting.

Regards,
Loni Phipps

Lloyd Dalton — Jun 14, 2026
Subject: S7-2026-15 From: Lloyd Dalton Affiliation: Jun. 14, 2026 Quarterly reporting is the best way to go, never stop it.....

Lloyd S. — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lloyd S. Affiliation: Jun. 14, 2026 Keep the stock and account reporting quarterly, SEC. If I can't see what's happening with my accounts, I'll need to take my finds out of the market and put them in more transparent assets.

Lois Galizia — Jun 14, 2026
Subject: S7-2026-15 From: Lois Galizia Affiliation: Jun. 14, 2026 I am Lois Galizia, a retired RN living in north Texas. We personally lost a lot of retirement money that will never be recovered in Enron's failure. We cannot allow this to happen again. Large corporations already control too much of our economy. We need quarterly filings to keep corporations and top executives honest. As all of you know, 8-K's and press releases carry no certifications and do not have auditor review. They are not a suitable substitute for quarterly reporting signed off by those at the top. Please explain how you are going to prevent another Enron from happening with these reporting changes. Do what is right, not what you are pressured to do. We are waiting.

Lois Horvath — Jun 14, 2026
Subject: S7-2026-15 From: Lois Horvath Affiliation: Jun. 14, 2026 Keep these big guys honest, if you can. We want quarterly reporting!
Lois Horvath

Lois Ramocki — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lois Ramocki Affiliation: Jun. 14, 2026 No thanks. It’s working great the way it is.

Sent from my iPhone

Lois Sams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lois Sams Affiliation: Jun. 14, 2026 We need to keep as much transparency for publicly traded companies as possible. No roll back to 1955.

Lois Timyan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lois Timyan Affiliation: Jun. 14, 2026 Definitely better for all Americans to maintain frequent reporting and quarterly is very smart!!! Please do not go backwards!!

Lois Timyan
26520 221st Place SE
Maple Valley, Washington 98038

USA
email: lois.timyandeciryan@gmail.com
cell phone: 407-474-5434

Lois Woods — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lois Woods Affiliation: Jun. 14, 2026 Why continue to put down the middle class financially. Quarterly earnings serve us well. Stop the unending manipulation of the stock market please.

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lon duncan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lon duncan Affiliation: Jun. 14, 2026 Keep it as it is. I cant understand why you have to change this. I think it's laziness on the part of the sec. Keep it as it is.

Loren Coleman — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Loren Coleman Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please do not allow these changes that will hurt investors

Loren Hintz — Jun 14, 2026
Subject: S7-2026-15 Comment From: Loren Hintz Affiliation: Jun. 14, 2026 I find the more information we receive from companies the better we are and the safer are investments. Please retain quarterly reporting. I am a retired school teacher and depend on my investments for part of my income. Mr. Loren D. Hintz Retired.

LORENA SIKKING — Jun 14, 2026
Subject: S7-2026-15 From: LORENA SIKKING Affiliation: Jun. 14, 2026 Let’s keep accountability in place. Those who fail to learn history are doomed to repeat it.

Sent from my iPhone

Lori — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lori Affiliation: Jun. 14, 2026 Why are you considering changing to semi-annual reporting? Why? Please maintain quarterly reporting. My name is Lori Ayers. I am a Registered Nurse in Breckenridge, Colorado. My opinion matters!

Lori — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lori Affiliation: Jun. 14, 2026 Keep up the quarterly reports.

Lori Braun — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lori Braun Affiliation: Jun. 14, 2026 As a professional who is less than 15 years from a self funded retirement (no pension here), I am very concerned about having my livelihood impacted by switching from quarterly to semiannual reporting. The data from 1955-1970 strongly indicates a switch now has the potential to deeply damage my investment returns. There's no evidence that decreasing transparency will benefit the average American. I strongly oppose moving reporting from quarterly to semiannually.

Lori Braun, DVM
Small business owner/veterinarian
Woodburn, OR

Lori Gittens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lori Gittens Affiliation: Jun. 14, 2026 Quarterly Reporting is designed to keep the system honest, updated, transparent and responsive to market fluctuations. Our Social Security system has already been raped by our government with disastrous results. Don't make the same mistake with the SEC. Keep Quarterly Updates!

Lori Gittens

Lori L. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lori L. Affiliation: Jun. 14, 2026 I have been saving for my retirement my whole life and am 2 years away. Twice due to government mismanagement, I've lost over half of what I had saved.

Please keep the reporting quarterly to keep them accountable.

Only filing twice a year leaves too much time for things to get worse before they are discovered and I can't survive retirement on half of what I have saved.

Keep quarterly filing intact!!

Lori Lambdin
Richmond, Va

Lori Lathrom — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lori Lathrom Affiliation: Jun. 14, 2026 We demand quarterly reports. We deserve quarterly reports. Without them we are blindfolded, while bad actors are free to

rob us blind.

Too much can happen in six months. This proposal is unethical. Kill it.

Sincerely,
Raymond and Lori Lathrom
Coos Bay, Oregon

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lori markey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lori markey Affiliation: Jun. 14, 2026 We do not want you to end quarterly reporting! We are struggling as is, and this change would result in less transparency.

Sincerely,
Lori Markey

Lori Nietschmann — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lori Nietschmann Affiliation: Jun. 14, 2026 Do NOT discontinue quarterly reports

Sent from my iPhone

Lori Varady — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lori Varady Affiliation: Jun. 14, 2026 I have worked 45 years in a publicly traded eight plus Billion packaged foods business; Twenty of those years in Investor Relations. I worked along side our communications, marketing, legal, treasury and a myriad of business professionals to compose and refine our Quartetly results. I know how these results are managed and tweaked before being made available to the Investing public. Quarterly Reporting must be maintained to allow financial professionals and investors to manage their portfolios. Six months is too long for downward trends in stock performance to be revealed to the investor. Not to mention other critical issues that can impact the stock price. The typical investor does not have insider information that business executives and others possess. Sadly this information is also available to the President of the United States, Congress and many others in the inner circle in Washington DC and beyond. Ethics and compliance have evaporated if they exists at all in the current Administration. Please let the working person maintain the slightest bit of control over their hard earned dollars! Not everyone is oblivious to how it works.

Sent from my iPhone

Louis Dejoseph — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Louis Dejoseph Affiliation: Jun. 14, 2026 Lou DeJoseph, ups driver, PA. It is in our best interest to have the most updated information as regularly as possible

to improve our lives and our country.

Sent from my iPhone

Louise Frank — Jun 14, 2026
Subject: S7-2026-15 Comment From: Louise Frank Affiliation: Jun. 14, 2026 Let’s keep everyone informed!!!! Promotes honesty and trust!

Sent from my iPhone

Louise Maine — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Louise Maine Affiliation: Jun. 14, 2026 Quarterly reporting is essential for us to track our investments. Do not make this mistake.

Louise Maine

https://hurricanemaine.com/
Skype: lmmaine_1

"Unless someone like you cares a whole lot, nothing is going to get better. It's not." Dr. Seuss, The Lorax

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Louise Rowland — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Louise Rowland Affiliation: Jun. 14, 2026 Keep Quarterly Reporting! Why “fix” what isn’t broken!!!

Sent from my iPad

Lourrinda Renee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lourrinda Renee Affiliation: Jun. 14, 2026 SEC Records: They should have immediate availability of records to the piblic or requestor. They already wait 60-90-180 days to respond to Open Records Act and do not give over records. This is a day or all records are automated, not paper filed, so NO—they do not need to have a holding cycle on releasing records. Do not give them any more leniency.

Lourrinda Renee

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lowell ramey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: lowell ramey Affiliation: Jun. 14, 2026 We must continue with quarterly reports as a means of dissuading malfeasance in an era already bereft of proper regulatory controls.

LT Campbell — Jun 14, 2026
Subject: S7-2026-15 Comment From: LT Campbell Affiliation: Jun. 14, 2026 KEEP THE QUARTERLY.
L T CAMPBELL RETIRED. Knowing my account values matter.

Lucie Shader — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lucie Shader Affiliation: Jun. 14, 2026 Keep quarterly reports coming please

Lucie Shader
lucieshader@gmail.com

Lucille Boerema — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lucille Boerema Affiliation: Jun. 14, 2026 I think I should report every two months monthly would be even better. No report means you can't fix anything or know what's going on. Do not change it to twice a year that's crazy.

Lucinda Nimer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lucinda Nimer Affiliation: Jun. 14, 2026 Keep Quarterly reports. We deserve to see how investments are doing.

Sent from my iPhone

Lucy Bisbing-Korn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lucy Bisbing-Korn Affiliation: Jun. 14, 2026 Lucy Bisbing-Korn
Retired.Georgia. Keep Quarterly reporting.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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luke mellott — Jun 14, 2026
Subject: S7-2026-15 Comment From: luke mellott Affiliation: Jun. 14, 2026 Luke Mellott work in quality control and an investor in american companies. If the SEC goes through with this six month before release of company's financials will make fraud more likely.
This is a terrible idea especially when the country is running rampant with fraud and the officials/ goverment organizations that are supposed to over watch and prevent these fraud from happening have done a very poor job at preventing fraud. So why would
SEC try to make fraud easier and what would you do to prevent fraud and what will be the actions taken for the companies that do fraud if this six month period goes through? Personally I'm against it and don't believe there will be a good outcome if this
gets passed.

Yahoo Mail: Search, Organize, Conquer

Lydia — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lydia Affiliation: Jun. 14, 2026 The SEC needs to keep Quartterly Reporting . This information is important to all investors. Lydia Cass MSW

Sent from my iPad

Lydia Garnica — Jun 14, 2026
Subject: S7-2026-15 From: Lydia Garnica Affiliation: Jun. 14, 2026 Lydia Garnica…AL
Why are we giving these CRIMINALS a buy…if a common citizen were to commit the crimes that these C E O's committed…WE WOULD BE THROWN IN JAIL…COME ON NOW…ONE LAW FOR EVERYBODY…NOT ONE FOR JUST THE ****ING RICH…& ONE FOR EVERYBODY ELSE!!!
STOP LETTING THESE LOBBYISTS
INFLUENCE YOUR JUDGEMENT…I Thought the S E C was supposed to be impartial…NOT CAVE TO LOBBYISTS!!!

Sent from my iPhone

Lyn — Jun 14, 2026
Subject: S7-2026-15 From: Lyn Affiliation: Jun. 14, 2026 Enough with the oligarchical capture. As a shareholder I demand quarterly reporting.

Thank you,
Lyn

Lynda Hough-Bryant — Jun 14, 2026

Subject: S7-2026-15 From: Lynda Hough-Bryant Affiliation: Jun. 14, 2026 Investors need current and Accurate information.

Lynda Hough-Bryant
Pour Vous- Errand & Concierge Services
713-302-9542
pourvouserrands1@gmail.com

Lynda Hough-Bryant — Jun 14, 2026
Subject: S7-2026-15 From: Lynda Hough-Bryant Affiliation: Jun. 14, 2026 Investors need current and Accurate information.

Lynda Kaye — Jun 14, 2026
Subject: File No. S7-2026-15 From: Lynda Kaye No! What the hell are you thinking!

Lynn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Affiliation: Jun. 14, 2026 Heck no!!

Sent from my iPhone

Lynn Benefiel — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lynn Benefiel Affiliation: Jun. 14, 2026 No, no one should be in the dark for six months.

Lynn Bozin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Bozin Affiliation: Jun. 14, 2026 Why fix it if it isn't broke? Leave it alone! We need to have companies keep accountability!
Lynn Bozin - machine operator- Cleveland Ohio

Lynn Bozin

Lynn Chambers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Chambers Affiliation: Jun. 14, 2026 Less transparency leads to less trust and less investing . Leave it quarterly .

Lynn Friedman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Friedman Affiliation: Jun. 14, 2026 We need to continue receiving information quarterly!!!

Sent from my iPhone

Lynn Gatlin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Gatlin Affiliation: Jun. 14, 2026 I am a retired educator. Who can we trust these days? We can’t even trust the people trying to inform us. In the age of computers, I think reporting should be monthly.

Sent from my iPhone

Lynn Geiger — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lynn Geiger Affiliation: Jun. 14, 2026 Keep quarterly reports!

Lynn E. Geiger, Ph.D.
Licensed Clinical Psychologist
19 Executive Park Road, Ste. 110
Hilton Head Island, SC 29928
(843) 341-3020

Sent from my iPhone

Lynn Hendershott — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lynn Hendershott Affiliation: Jun. 14, 2026 Less transparency equals more chances for fraud. Who wants this? Really. Who gains and who loses.

Lynn Kelley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynn Kelley Affiliation: Jun. 14, 2026 This is yet another attempt by this administration to roll back policies that protect everyday Americans. Do not make this change! As someone on the verge of retiring I am already facing a cut in my SS benefits because our worthless Congress won't do their job. Rebecca Kelley, Florida

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LYNN SEREBIN — Jun 14, 2026
Subject: Comment on S7-2026-15 From: LYNN SEREBIN Affiliation: Jun. 14, 2026 We have worked our entire lives to have financial stability in our retirement years. This administration is hammering us like no other. Between taxing the poor and giving everything to the rich, and the inflation caused by military actions, wars of choice, and multiple other factors imposed on us by the Trump dictatorship, we will have to find jobs in our 80s. DO NOT let corporations have yet another way to rob us of our savings. Continue requiring quarterly reporting!

Lynn Serebin, Sun Prairie WI

Sent from my iPhone

Lynn Wright Benning — Jun 14, 2026
Subject: S7-2026-15 Comment From: Lynn Wright Benning Affiliation: Jun. 14, 2026 I depend on the SEC Quarterly reports allows me to track the status of markets plus my investments. Americans are defenseless against the agendas/whims of the Billionaire class. Protect the 99% by keeping the quarterly reports.

Sent from my iPhone

Lynne Boles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynne Boles Affiliation: Jun. 14, 2026 Lynne Boles, Retired VP Global Advertising at Procter & Gamble, Naples FL.
We need quarterly reports.

Sent from my iPhone
Lynne Boles

Lynne Horiuchi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynne Horiuchi Affiliation: Jun. 14, 2026 Lynne Horiuchi
Educator
Honolulu Hawaii
I am concerned about this issue for a few reasons, first my husband and I are nearing retirement and will rely on our investments to carry us through. Second, we have a son and I don't want his financial future screwed up because corporate boards are concerning more about themselves then their investors. Lastly, it would be disastrous for economy. Quarterly reporting is one of the only tools investors have to determine whether the company's leadership is acting honestly. We must keep it in place. Remember Enron? How about the stock for crash in 1929? Rolling back to twice a year is not in the best interest of the investor. It only benefits the the board and can hide too much until it's too late.

🌸Aloha,
Lynne
Sent from my iPhone, embrace the typo... :)

Lynnette Ball — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynnette Ball Affiliation: Jun. 14, 2026 I say NO to semiannual reporting. I would see a 37.8% drop in my portfolio!
C.L.Ball, retiree, Florida

Get Outlook for iOS

Lynnette Vyles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Lynnette Vyles Affiliation: Jun. 14, 2026 As an American citizen about to enter retirement in 5 years, I am already facing the challenge of Social Security not providing anything and now, you want to let companies steal more from me by not reporting quarterly. This is a bad idea as we all know there has been extensive fraud and theft in big business. The CEOs of companies make millions of dollars every year while the rest of us are barely making it due to rising food, housing, and fuel costs. We are needing to pull money from savings just to get through, without any "extras".

Giving companies more time to hide their theft, deception, and fraud is not a wise choice and I, as an older American, strongly opposed this. My retirement accounts have seen extreme losses over the past few years and to let companies hide more of their deception is wrong. You are playing with MY money and I want to continue to see quarterly reporting.

Lynnette Vyles
Field Risk Specialist
Houston, Texas

Lynnette Vyles

M Arn Prince — Jun 14, 2026
Subject: Comment on S7-2026-15 From: M Arn Prince Affiliation: Jun. 14, 2026 Maintain quarterly reporting! Stop tinkering with a system that is beneficial to the people in order to implement policies in favor of the rich and powerful!

Sent from my iPhone

M Blair — Jun 14, 2026
Subject: File No. S7-2026-15 From: M Blair As an individual investor approaching retirement, I rely on timely and transparent financial reporting to make informed decisions about my retirement savings and investment portfolio. Quarterly reporting provides investors with regular insight into a company’s financial performance, risks, and operational trends. Reducing required reporting to a semiannual basis would decrease the frequency of information available to investors and could make it more difficult to evaluate changing business conditions in a timely manner. While I understand the desire to reduce administrative burdens on companies, investor transparency and access to current information should remain a priority. For those of us who have spent years building retirement savings through disciplined investing, consistent and reliable financial reporting is an important safeguard. I encourage the SEC to carefully consider the potential impact on individual investors before making changes to the current quarterly reporting requirements. Thank you for

considering my comments

M D — Jun 14, 2026
Subject: S7-2026-15 From: M D Affiliation: Jun. 14, 2026 I survived the Worldcom crash, but Enron completely f*cked over my portfolio (147K to 9K). Those guys should've gone to jail and banned from trading for the rest of their lives. Now I have to fight to maintain the second portfolio I built going into retirement. Keep holding the SEC's feet to the fire and maintain the quarterly reports. Otherwise, this becomes another form of money laundering in my book.

MD Schwartz
Alaska

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Sent with mail.com Mail app

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m Greg — Jun 14, 2026
Subject: S7-2026-15 From: m Greg Affiliation: Jun. 14, 2026 Quarter.y reporting should be a requirement for ALL business! Please keep the regulations in place, without changing the reporting structure.

Sent from my iPad

M H — Jun 14, 2026
Subject: Comment on S7-2026-15 From: M H Affiliation: Jun. 14, 2026 I believe we have gone down this road before. I'm questioning why we are even thinking about doing it again. I DO NOT support the biannual reporting. Mark Hathaway - Account Manager - Manchester NH.

M Tyrrell — Jun 14, 2026
Subject: S7-2026-15 Comment From: M Tyrrell Affiliation: Jun. 14, 2026 Please keep financial recording quarterly.

M V — Jun 14, 2026
Subject: S7-2026-15 Comment From: M V Affiliation: Jun. 14, 2026 As an investor I need the quarterly updates to be able to decide to invest or pull out before problems come to light!!

Yahoo Mail: Search, Organize, Conquer

M. Lynn Miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: M. Lynn Miller Affiliation: Jun. 14, 2026 We don’t want semi

annual reporting! Too much time for fraud to get a hold on things!! Leave it at quarterly reporting!!!

Sent from my iPhone

M. Sodano — Jun 14, 2026
Subject: S7-2026-15 Comment From: M. Sodano Affiliation: Jun. 14, 2026 John Q Public is sick and tired of legislators re-writing consumer protection laws to protect white collar criminals. Wall st. and the banking industry at large should be governed by STRICTER regulation. Stop playing with people's money! Jail ALL THE MADOFS!

Get Outlook for Android

Madonna Arredondo — Jun 14, 2026
Subject: S7-2026-15 From: Madonna Arredondo Affiliation: Jun. 14, 2026 Listen! You need to do your job, so my financial advisor can do their job! Maybe, we should all pull our money out and bury it in the woods. Without our hard earned money what do you get? Leave it at quarterly reports and do your job!

Madonna Arredondo
Sent from my iPhone

Maggie Gee — Jun 14, 2026
Subject: S7-2026-15 From: Maggie Gee Affiliation: Jun. 14, 2026 Am sick and tired of the fraud. Please continue to make them sign quarterly.

Maggie Talbot — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maggie Talbot Affiliation: Jun. 14, 2026 Quarterly reporting needs to continue. In a constantly changing world with a volatile market, investors cannot wait to see real earnings. As a retiree I depend on my investments to fund me for the rest of my life.
Maggie Talbot

Sent from my iPhone

MagpieMoxie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: MagpieMoxie Affiliation: Jun. 14, 2026 Please don’t stop quarterly reporting. History shows that more reporting = better returns on investments in the stock market. I am a retiree who has done very well and hope to retain those gains. Having the means to live my retirement the way I wish is all part of the pursuit of happiness!

Mahendra Desai — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mahendra Desai Affiliation: Jun. 14, 2026 Please continue the way it is right now, quarterly reporting. Thanks

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mamie wilson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: mamie wilson Affiliation: Jun. 14, 2026 NO!!!!!!!!

Manuela Salaiz — Jun 14, 2026
Subject: S7-2026-15 From: Manuela Salaiz Affiliation: Jun. 14, 2026 These quarterlys keep them honest. They destroyed many people's lives (retirement) without reporting. Let this stay the same. Manuela, retired, Texas, read stories of individuals that were hurt by their actions, lost of employment, retirement funds, families and self-respect. SAD

Marc Spees — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marc Spees Affiliation: Jun. 14, 2026 History contradicts the adoption of semi-annual reporting. There is no benefit to the investor. Transparency has lead to an uptick in the economy. Why make the same mistake again?

Sent from my iPhone

Marci Duckworth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marci Duckworth Affiliation: Jun. 14, 2026 No!!! Please don’t do this!!

Sent from my iPhone

Marcia Schutte — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marcia Schutte Affiliation: Jun. 14, 2026 Quarterly reporting is necessary for investors to make informed, timely decisions. I have no pension and must rely on my retirement investments for my support. Please do not change earnings reporting to a longer interval. Thank you.

Marcia Schutte, retiree
Cincinnati, OH

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marcia wogstad — Jun 14, 2026
Subject: Comment on S7-2026-15 From: marcia wogstad Affiliation: Jun. 14, 2026 No haven’t the members of the Epstein class gotten enough? Raise the income tax to 1950s levels and I will be on board. My future is looking bleak enough and my savings will dwindle down to maybe enough to

cover burial costs as it is…

Marcy Allen-Carsten — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marcy Allen-Carsten Affiliation: Jun. 14, 2026 I want you to keep Quartey reporting. Please do not cut it! More transparency works best!!..

Sent from my iPhone

Marcy Braun — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marcy Braun Affiliation: Jun. 14, 2026 Marcy Braun, semi-retired, living in Indiana. At my age I haven't started drawing SS yet. After saving and contributing all my life I am hearing of insolvency by 2032. My IRA's are my supplementary income to live off during these years. I cannot fathom a change that could cost me 40% of my portfolio. Do not stop quarterly reporting, the shareholders will lose !!

Mard Herrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mard Herrick Affiliation: Jun. 14, 2026 Mard A. Herrick, PhD, Retired School District Superintendent and CFO

I am against this reporting change. We need ever bit of transparency and disclosure that we can possibly get.

Respectfully,

MAH
Mard A. Herrick, PhD
512.971.8144

Sent from my iPhone.

Margaret — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Margaret Affiliation: Jun. 14, 2026 No way to grow our revenue! We need to maintain quarterly transparency reporting!!

Margaret Goldsberry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Margaret Goldsberry Affiliation: Jun. 14, 2026 I depend on my fund's quarterly reports to help me make decisions about my IRA Required Minimum Distribution (RMD) . Please do not make it more difficult for me and other Seniors. Remember, we always vote!!!
Margaret Goldsberry
Retired Senior

San Jose, Ca

Sent from my iPhone

Margaret Kirwin-Hunter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Margaret Kirwin-Hunter Affiliation: Jun. 14, 2026 Haven't we be screed enough? Will vote everyone in office currently out!

Get Outlook for iOS

Margaret O'Leary — Jun 14, 2026
Subject: File No. S7-2026-15 From: Margaret O'Leary Margaret OLeary Monroe,CT 06468 I want QUARTÈRLY REPORTING! I want to Build My Legacy. I do not understand why anyone would want to lose money by changing from what we have, that works, to something that we absolutely know will lose us money? Quarterly Reporting is the correct financial decision. Sincerely, Margaret S OLeary

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margaret pebler — Jun 14, 2026
Subject: S7-2026-15 Comment From: margaret pebler Affiliation: Jun. 14, 2026 Absolutely NOT!

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margaret perry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: margaret perry Affiliation: Jun. 14, 2026 Companies using public money in any capacity should have to account to the public quarterly. Period. Reporting only twice a year puts people at risk and creates an environment ripe for fraud and dishonesty which will destroy any trust existing between companies and the public. We already know that the old system affects the public and shareholders negatively. We've been down that road. It's time the government starts working for the good of the country as a whole, as it was designed and intended to do.

Sincerely,
Margaret Giglio

Margaret Rutley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Margaret Rutley Affiliation: Jun. 14, 2026 No we need to know quarterly. We need to be able to adjust like the rich people. Don't mess with my funds

Sent from my iPhone

Margaret Schroeder — Jun 14, 2026
Subject: S7-2026-15 From: Margaret Schroeder Affiliation: Jun. 14, 2026 Margaret Schroeder, Pharmacy Technician, McSherrystown PA. Keep them accountable, we deserve the right to know what they're doing. I work for a massive retail company that has many of it's employees on public assistance and some who live in their cars. Some control needs to be kept on these companies.

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margaret sharkey — Jun 14, 2026
Subject: S7-2026-15 Comment From: margaret sharkey Affiliation: Jun. 14, 2026 Absolute minimum is quarterly.

Margaret Sullivan — Jun 14, 2026
Subject: File No. S7-2026-15 From: Margaret Sullivan Margaret Sullivan, caregiver and small investor nearing retirement age. Quarterly reporting informs not only my investing, but that of the people overseeing mine and millions of other people's retirement funds. Retirement funds are already unconscionably vulnerable because of speculation related to AI data centers. Retirement funds security must be bolstered and not further destabilized by making company reporting less frequent.

Margaret Thomas — Jun 14, 2026
Subject: S7-2026-15 From: Margaret Thomas Affiliation: Jun. 14, 2026 Keep them. Greed must be contained.

Sent from my iPhone

Margi Park-Landau — Jun 14, 2026
Subject: S7-2026-15 Comment From: Margi Park-Landau Affiliation: Jun. 14, 2026 When valuable information continues to be routinely accessible and available …it avoids suspicions, fears, conspiracy theories, doubts about your honesty, as well as your integrity.

We’re counting on You to act responsibly and morally. Don’t let us down!

Margo Collins — Jun 14, 2026
Subject: S7-2026-15 From: Margo Collins Affiliation: Jun. 14, 2026 Margo Collins, RN
Madison, WI

Honesty
Accountability

Margo Gutin — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Margo Gutin Affiliation: Jun. 14, 2026 Need to know quarterly. That way you could adjust, reevaluate, know where you stand at all times. Being kept in the dark semiannually, too much can happen in such a long time. You have to be able to move your investments if the market isn't being profitable for you.

Sent from my iPhone

Maria Cooley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maria Cooley Affiliation: Jun. 14, 2026 No, totally unacceptable. Not enough the talk about Social Security being taken from people, calling it an entitlement. Money each and every working American has paid into. No! Not now, not ever.

Sent from my iPhone

Maria Gillett — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Maria Gillett Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please do not proceed with the proposed rule of eliminating the quarterly reports for investors. This will increase insider trading and promote fraud, and decrease transparency and fairness for all investors. It will decrease trust in the system and the SEC and would make investors more cautious and will have ramifications for the economy. Retain the quarterly reports and disclosures.
M.G.

Maria Pedraza — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maria Pedraza Affiliation: Jun. 14, 2026 Not liking this change from quarterly to semiannual reporting. I want to know what is happening with my investments more often than twice a year.

Marialejandra Laureano — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Marialejandra Laureano Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am writing as a student who is actively learning about financial markets, investing, and how ordinary Americans can participate in economic growth.
As I have studied investing, one theme appears repeatedly: markets function best when participants have access to reliable information. Transparency is often discussed as a regulatory requirement, but I have come to view it as something more fundamental. It is one of the reasons people are willing to participate in the first place.
Many Americans are not born into wealth. They are students, recent graduates, first-generation professionals, small business owners, and workers trying to build a better future through saving and investing. For many of us, the stock market represents one of the few opportunities to participate directly in the growth of American businesses. Yet participation requires trust.
When experienced investors evaluate a company, they may have access to research reports, professional networks, financial advisors, and years of experience interpreting financial information. Someone just beginning to learn about investing often has none of those advantages. They are told

to do their research, understand the company, and make informed decisions. Public disclosures are one of the primary tools available to them.

Imagine a college student opening their first brokerage account. They are trying to compare two companies in the same industry. One reports quarterly. Another reports semiannually. The student is already learning how to read financial statements, understand earnings, evaluate debt, and assess risk. Now they must also navigate different reporting schedules and different levels of available information. The barrier to understanding becomes higher.

Or consider a young professional contributing to a retirement account for the first time. They may not actively trade stocks, but they are placing trust in public markets as a vehicle for long-term wealth creation. That trust depends on confidence that public companies operate within a framework that values transparency and accountability.

As I read this proposal, I found myself agreeing with some of its goals. I understand that preparing quarterly reports requires time, money, and resources. I understand the Commission's desire to reduce unnecessary compliance burdens and support capital formation. The proposal estimates that companies electing semiannual reporting could reduce annual direct compliance costs associated with interim reporting.

What I struggle with is whether the projected savings justify the tradeoff.

The proposal acknowledges that some companies may continue quarterly reporting because they believe more frequent disclosure supports liquidity, valuation, analyst coverage, and access to capital. The Commission also recognizes that a market containing both quarterly and semiannual reporters may reduce comparability and increase the cost of obtaining information, potentially affecting liquidity, analyst coverage, and forecast accuracy.

Those acknowledgments raise an important question.

If transparency contributes to investor confidence, and investor confidence contributes to participation in public markets, have we fully considered the long-term value of that transparency?

The discussion surrounding this proposal often focuses on whether companies should have the option to choose their reporting frequency. My concern is slightly different. I question whether market forces alone will preserve the level of transparency that has helped make U.S. capital markets trusted and accessible.

The decision may be optional, but investors do not make that decision. Management does. Over time, competitive pressures may encourage more companies to reduce reporting frequency in pursuit of cost savings. Even if each individual decision appears reasonable, the cumulative effect could be a market that becomes more difficult for ordinary participants to understand and evaluate. For a large institutional investor, that may be an inconvenience. For someone just entering the market, it may be a reason not to participate at all.

There is also a broader consideration that extends beyond reporting frequency.

Public confidence in capitalism depends, in part, on the belief that ordinary people have a meaningful opportunity to participate and succeed. Most Americans understand that markets will never produce identical outcomes, nor should they. What they expect is a fair opportunity to access information, evaluate risks, and make informed decisions.

When people feel that the rules are transparent and that information is broadly available, they are more likely to invest, save, start businesses, and participate in the economy. When they perceive that access to information increasingly favors those with greater resources, expertise, or connections, confidence can erode.

As a student learning about markets and financial systems, I believe transparency serves a purpose far beyond compliance. It helps build trust. It helps create confidence. It encourages participation from people who are still learning how the system works.

The strength of American capital markets has never been solely that they generate wealth. It is that millions of ordinary people believe they have a chance to participate in that wealth creation. Transparency is one of the foundations that makes that belief possible.

For that reason, I encourage the Commission to carefully consider not only the projected compliance savings associated with reduced reporting frequency, but also the long-term effects on investor

confidence, financial education, market participation, and public trust.
Thank you for your consideration.

Marian — Jun 14, 2026
Subject: S7-2026-15 From: Marian Affiliation: Jun. 14, 2026 I do not trust any CEOs and the more oversight, the better! Keep the reporting quarterly. If they're doing nothing illegal, they have nothing to worry about.

Sent from my iPad

Marianne Clauw President, House N2 Home — Jun 14, 2026
Subject: File No. S7-2026-15 From: Marianne Clauw I strongly object to the reduction in the schedule of required reporting. It is essential that people have access to timely reporting whether they or an advisor are managing their assets. Semi-annual reports are insufficient.

Marianne Farley — Jun 14, 2026
Subject: S7-2026-15 From: Marianne Farley Affiliation: Jun. 14, 2026 It matters because truth and justice matter! The reporting should remain quarterly. Marianne Farley, retired, Ohio

Sent from my iPhone

Marianne Frazer — Jun 14, 2026
Subject: S7-2026-15 From: Marianne Frazer Affiliation: Jun. 14, 2026 Quarterly signings catch problems sooner. Why increase the time between authorizations? Changes in the stock market and financial world move at lighting speed now, why slow down any oversight?
Marianne Frazer Sugar Land, Texas. retired Control Manager from Boston financial Data Services

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Marianne Losapio — Jun 14, 2026
Subject: S7-2026-15 From: Marianne Losapio Affiliation: Jun. 14, 2026 Keep the law the way it is! CEOs need to remain accountable and not let off the hook twice a year.

Sent from Marianne's iPhone

Marianne Miller — Jun 14, 2026
Subject: S7-2026-15 From: Marianne Miller Affiliation: Jun. 14, 2026 Keep these MF SOBs accountable!!! Keep the mandatory reporting at HIGHEST level, ALWAYS!!!!!

Maribeth Smith — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Maribeth Smith Affiliation: Jun. 14, 2026 Keep things as they are. Protect our hard earned money instead of betraying us.
Maribeth Smith

Marie Havens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marie Havens Affiliation: Jun. 14, 2026 I strongly support keeping the requirement for quarterly reporting. It provides investors and regulators with timely information on which to base their decisions.

It is not onerous and increases transparency. You can bet the corporations do their own internal quarterly or even monthly reporting.

Marie Havens
Retired
Dunedin, Florida

Marie Jagich — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marie Jagich Affiliation: Jun. 14, 2026 ?

Sent from my iPhone

Marie W — Jun 14, 2026
Subject: S7-2026-15 From: Marie W Affiliation: Jun. 14, 2026 Maintain quarterly financial reporting for transparency into corporate actions!!! From a CPA!!
M. Ward, CPA

Mariellla De Jong — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Mariellla De Jong Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The U.S. economy is driven by investments, both from within our country and from abroad. This is made possible by regulations that provide transparency.
Removing this transparency ultimately means less investments and a poorer economy, which would affect all Americans.

Marilou Bell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marilou Bell Affiliation: Jun. 14, 2026 My name is Maria Bell, retired, and live in Florida. My meager investments are through my IRA accounts. If it is accurate that quarterly reporting could lower my returns to up to 50%, then this is absolutely wrong! Once again, the decision will be done to enrich the very rich and forget ordinary people like me. This decision may alleviate the SEC from the work, but it doesn't serve the public well. I understand this was tried before and it did not work well for the people. Please reconsider this proposal. Thank you for your consideration.

Marily Simon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marily Simon Affiliation: Jun. 14, 2026 Fine with me IF there is a truth check on what the company says.

Sent from my iPhone

Marilyn — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marilyn Affiliation: Jun. 14, 2026 Isn't there a bigger chance of insider trading at six months instead of quarterly? Be MORE transparent, not less! A definite nope, nope NOPE!

Marilyn Murphy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marilyn Murphy Affiliation: Jun. 14, 2026 Keep the quarterly reports, I want to stay on top of how I am doing.

Marilyn Olger — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marilyn Olger Affiliation: Jun. 14, 2026 Of course your desire to even want to make this change is completely immoral and should be criminal. Be better ! I'm against quarterly reporting !

Marilyn Owings — Jun 14, 2026
Subject: S7-2026-15 From: Marilyn Owings Affiliation: Jun. 14, 2026 The SEC must continue quarterly reporting and check these rich millionaires from cheating.

Marilyn Reed — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marilyn Reed Affiliation: Jun. 14, 2026 Please keep the accountability and transparency of quarterly reporting.

Sent via the Samsung Galaxy S24 FE, an AT&T 5G smartphone
Get Outlook for Android

Marilyn Stratmann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marilyn Stratmann Affiliation: Jun. 14, 2026 I strongly advocate for maintaining quarterly financial reporting. History shows reduced disclosure frequency increases market instability and investor losses.

For retirees like myself, relying on fixed incomes and savings, consistent and current information is critical. It enables us to monitor investments and protect our financial security, given our limited capacity for financial setbacks.

Weakening these standards would disproportionately harm vulnerable investors, especially seniors, hindering their ability to manage finances. I urge you to preserve quarterly reporting as a fundamental safeguard for market integrity and our senior population's financial future.

Marilyn Stratmann
Retired
Poolville, TX

Mario DeLosa — Jun 14, 2026
Subject: S7-2026-15 From: Mario DeLosa Affiliation: Jun. 14, 2026 Stop coddling CEOs and Corporations that take advantage of taxpayers. Accountability should be maintained, not reduced.

Sent from my iPhone

Marion Sirefman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marion Sirefman Affiliation: Jun. 14, 2026 I don’t have much money in investments, but even so I strongly believe that reports should be made every THREE months, not every six months… too much can happen in six months, that investors have a right to be made aware of.

Sent from my iPad

MARJORIE KULSETH — Jun 14, 2026
Subject: S7-2026-15 Comment From: MARJORIE KULSETH Affiliation: Jun. 14, 2026 As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up my investment portfolios. Frequent, as in at least quarterly.
Respectfully,
Marjorie A Kulseth

Mark Adolfson — Jun 14, 2026
Subject: File No. S7-2026-15 From: Mark Adolfson Do not go back to 1955 regulation that will provide less transparency and be bad for individual investors

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Mark Bjorke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark Bjorke Affiliation: Jun. 14, 2026 Why would you put corporate interests ahead of us? Aren’t things bad enough already? We need more oversight not less.

Mark Christman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark Christman Affiliation: Jun. 14, 2026 Please listen to the investors and continue with quarterly reporting. Do not assume the big corporations, by any means, have the average investor in mind. Show us that money and power don't totally control the market! Thanks!

Sent from my iPhone

Mark Colburn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark Colburn Affiliation: Jun. 14, 2026 Mark Colburn, retired, Rochester NY, we are depending on our investments for our retirement. KEEP QUARTERLY REPORTING. Do not change what works best since 1970.

Mark Danis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark Danis Affiliation: Jun. 14, 2026 To Whom it May Concern:

History demonstrates that transparency matters. Regular, timely disclosure strengthens investor confidence, improves accountability, and helps markets function fairly and efficiently.

It's imperative to maintain quarterly performance reporting.

Sincerely,

Mark Danis
Commercial Manager
Arlington, VA

Mark Eshleman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Eshleman Affiliation: Jun. 14, 2026 Please keep the status quo with quarterly reporting. Thanks

Thanks
Mark E
UNIBRAZE INC
504-812-8182

Mark Essex — Jun 14, 2026
Subject: S7-2026-15 From: Mark Essex Affiliation: Jun. 14, 2026 Keep quarterly reports. More regulations.flag POTUS stock trades for prosecution of emolument clause.

Sent from my iPhone

Mark Frederick — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Frederick Affiliation: Jun. 14, 2026 In the true spirit of transparency…….for your investors first and foremost…….. I am confident you will change the rules. As they say, “What else is new!”

Sent from my iPhone

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mark furrow — Jun 14, 2026
Subject: S7-2026-15 From: mark furrow Affiliation: Jun. 14, 2026 Keep the current requirements as a safe guard against issues like those with Enron.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Mark Gaglioti Nurse — Jun 14, 2026
Subject: File No. S7-2026-15 From: Mark Gaglioti Please it's our retirement they killed our pension first and now we will be in the dark do your job and protect Americans

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Mark Gordon — Jun 14, 2026
Subject: S7-2026-15 From: Mark Gordon Affiliation: Jun. 14, 2026 I am appalled you are considering cutting the reporting in half. I lost ALL of my retirement due to those companies who reported lies or fake information during the Enron fiasco. DON'T make it easier for companies to screw the smaller investors who make up large shares of their investment capital. Please, and thank you.

Mark Gordon Stainthorp, MSW
Mental Health and Behavioral Support Specialist
Children, Youth, and Families

(971) 804-7477
pdxhands4u@gmail.com

Mark Karlsen — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Mark Karlsen Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

The proposed rule to not make mandatory reporting on a quarterly basis could be quite harmful for many investors. Six months is just too long to go without reports in today's chaotic and unpredictable economic framework. Please throw it out!
thank you

Mark Lilly — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Lilly Affiliation: Jun. 14, 2026 I would think you would want transparency so people can trust and invest. To hide reports almost sounds criminal.

Mark Lippard — Jun 14, 2026
Subject: S7-2026-15 From: Mark Lippard Affiliation: Jun. 14, 2026 Prior to quarterly reporting it was found more transparency was necessary. Now that corporations have become even more creative in how upper management is rewarded, why would less transparency be a good thing?

Mark O'Day — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark O'Day Affiliation: Jun. 14, 2026 Stop ruining this economy and trying to cover it up.

Mark Powell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Powell Affiliation: Jun. 14, 2026 Investors need & deserve to know the current state of the books for all public companies. Removing the requirement for companies to report quarterly will be a serious disservice to the public.

Yahoo Mail: Search, Organize, Conquer

Mark Richards — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Richards Affiliation: Jun. 14, 2026 Stop being crooks.

Mark Steel — Jun 14, 2026
Subject: S7-2026-15 From: Mark Steel Affiliation: Jun. 14, 2026 Please do NOT make it easier to possibly CHEAT!!! They have the money and employee assets to comply with stringent oversight. Why save them money and possibly (probably) fund corruption. Do what is Right and Good for the American people.

Mark Taylor — Jun 14, 2026
Subject: S7-2026-15 From: Mark Taylor Affiliation: Jun. 14, 2026 Mark A Taylor
Retired IT Project Manager
Fishers IN 46038

Stop this nonsense. While most CFOs and CEOs are probably honest enough there are clearly more than enough CFOs and CEOs to warrant continued quarterly scrutiny of financial statements. Voters remember E N R O N and the great recession of 2008 that required American taxpayers to bail out corporate America because they cheated on their books.

Sent from my iPhone

Mark Umble — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mark Umble Affiliation: Jun. 14, 2026 Protect our investments keep Quarterly reports

Sent from my iPhone

Mark Ward — Jun 14, 2026
Subject: S7-2026-15 From: Mark Ward Affiliation: Jun. 14, 2026 We need to know quarterly. To much time passes when done semi-annually.

Mark White — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark White Affiliation: Jun. 14, 2026 Mark White USPS Letter Carrier in Benton Harbor, MI. I feel strongly that quarterly reporting is nessisary so that all stake holders can fairly evaluate their financial holdings.

Mark W White
Cell 269-325-1988

Mark Winkelmeyer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mark Winkelmeyer Affiliation: Jun. 14, 2026 Keep as is ! Quarterly.

Mark W.

Sent from my iPhone

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marka — Jun 14, 2026

Subject: Comment on S7-2026-15 From: marka Affiliation: Jun. 14, 2026 No, do not change the reporting interval.

MARLA HADELER — Jun 14, 2026
Subject: S7-2026-15 From: MARLA HADELER Affiliation: Jun. 14, 2026 No more Enron debacles! No more Golden Parachutes for fiscally irresponsible THIEVES. We must demand accountability!

Sent from my iPhone

Marlita Burford — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Marlita Burford Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The average investor that does not sit on the board needs transparency that the quarterly earnings report provides. If a company doesn't want to comply they should remain privately held and utilize their own funds to support their business. If they want access to market funds they need to report to the market on a quarterly basis. As you start to relax other standards, transparency drives accountability and needs to remain in place.

Marsha Switzer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marsha Switzer Affiliation: Jun. 14, 2026 Ending quarterly reports removes transparency and accountability. My funds from money I've earned working long hours should be part of a timely informational loop. Businesses must frequently review profit and loss to remain solvent; sharing that data every three months is not a burden. They already have the information in front of them to share with stakeholders. - M. Switzer, M.Ed.

Marshalaa — Jun 14, 2026
Subject: S7-2026-15 Comment From: Marshalaa Affiliation: Jun. 14, 2026 Marshalaa Wagner Retired
I use quarterly detail to manage my income stream and for future planning.
I also use it for my father as his guardian and POA and to manage college fund investments for his grandchildren.
This change doesn’t allow enough timely information to minimize negative impact and maximize growth and income
We need the information as we are getting it now.

Sent from my iPhone

Martha Ann Gutierrez — Jun 14, 2026
Subject: S7-2026-15 From: Martha Ann Gutierrez Affiliation: Jun. 14, 2026 Maintain the quarterly reporting. Do not let SEC reduce the reporting period or let the CEOs get out of possible jail time! Let’s stay honest and maintain SEC’s integrity!

Sent from my iPhone

Martha Becker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Martha Becker Affiliation: Jun. 14, 2026 Quarterly reports are essential when situations change quickly. Why would investors be denied current information?
NO CHANGE TO QUARTERLY REPORTING

Sent from my iPhone

Martha Callahan — Jun 14, 2026
Subject: S7-2026-15 From: Martha Callahan Affiliation: Jun. 14, 2026 We need to maintain the current standard of quarterly, signed reports. Corporations need to be accountable to their stockholders.

MARTHA SAITTA — Jun 14, 2026
Subject: S7-2026-15 Comment From: MARTHA SAITTA Affiliation: Jun. 14, 2026 What is the point of minimizing SEC oversight? Obviously, this would open up more opportunity for fraud and abuse. The suggestion to change reporting requirements from a quarterly to bi-annuallu
would be counter to it's mission.

Yahoo Mail: Search, Organize, Conquer

Marti Allen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marti Allen Affiliation: Jun. 14, 2026 We need to maintain the proven status quo, not go back 70 years to a model that proved itself to be detrimental to the people. The question is: why is the SEC recommending ditching quarterly reporting and going to a less transparent model? Ask yourself who will benefit from a gigantic step backwards. You'll have your answer who it is that the SEC wants to serve and prioritize, and it's not everyday people. M. Allen, retired, Northeast Arkansas

Get Outlook for iOS

Martin Brogan — Jun 14, 2026
Subject: S7-2026-15 From: Martin Brogan Affiliation: Jun. 14, 2026 Don't loosen the reins.

Sent from my iPhone

Marty Dodson — Jun 14, 2026

Subject: S7-2026-15 Comment From: Marty Dodson Affiliation: Jun. 14, 2026 You should protect the average person. Not corporations. I'm opposed to this change

Marty Dodson

Marty Larson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marty Larson Affiliation: Jun. 14, 2026 Quarterly reporting was a protection enacted to protect the clients from irresponsible behavior in growing your assets. Quarterly reporting should remain the norm!

Marty Monks — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marty Monks Affiliation: Jun. 14, 2026 To be able to pass on a reasonable wealth to my family. I have to maintain a portfolio that can deliver a sustainable amount to provide for the next generation

My family realizes now that the amount of wealth passed to us from my families last generations working years (1940 to 1980) the amount
was not sustainable for my generation due to valuation related to bi yearly reporting

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Marty Zoerner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Marty Zoerner Affiliation: Jun. 14, 2026 With today's realtime information flowing into corporate offices, there is no good reason to not continue quarterly reporting to the public.

Mary — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Affiliation: Jun. 14, 2026 No to not reporting my quarterly reporting! I need to know where my money is and I don't need to lose any.

Mary Andrews — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Andrews Affiliation: Jun. 14, 2026 Absolutely not! In this economy I need to monitor our finances. This is going totally backwards! No!

Sent from AT&T Yahoo Mail on Android

Mary Ann Cook — Jun 14, 2026
Subject: Keep quarterly reporting. From: Mary Ann Cook Affiliation: Jun. 14, 2026 Please do not eliminate quarterly reporting.

Mary Ann Porter — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Ann Porter Affiliation: Jun. 14, 2026 My name is Mary Ann, a retired disabled senior. Disabled because someone pulled out in front of us I'm a busy highway and my husband was killed and I came very close. Quarterly reporting is more time sensitive for those not in the know, which is just about everybody that is not in a government position. It's not fair that some people know and some people don't. The GOP is trying to be make your reports release down to twice a year as opposed to four times a year allowing "some" people a secret time to invest while others are left in the dark. You need to vote with the people as you are not supposed to be an extension of the government, but a separate entity. Please vote with the people, this regime is putting the people at the bottom (bottom feeders by their choice). Thank you for your time in this very important matter of equality for the American people. 🇺🇸

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mary ann shippert — Jun 14, 2026
Subject: S7-2026-15 From: mary ann shippert Affiliation: Jun. 14, 2026 I believe that anyone who breaks the law regardless of their position or wealth should be held accountable and the sooner the better. Waiting too long allows for fraud.

Sent from my iPhone

Mary Anne Nickle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Anne Nickle Affiliation: Jun. 14, 2026 Maryanne Nicole, Academic Dean, Iowa. The old way is not the best way. Keep reporting at the more frequent frequency to protect people facing a future with lower Social Security!

Yahoo Mail: Search, Organize, Conquer

Mary Bell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Bell Affiliation: Jun. 14, 2026 Hi. My name is Mary Bell and I'm a retired college lecturer. My husband is a retired software engineer. We have worked hard to amass our retirement portfolio, and we think quarterly reporting is imperative to keep companies honest and to maintain stock value. The only ones who benefit from less-frequent reporting requirements are companies that want to hide their poor performance. Please maintain the current quarterly reporting schedules!

Mary Bell
Craig Bell
Tucson, Az

Mary Bell, Ph.D.

belfrey@gmail.com

Mary Bergstrom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Bergstrom Affiliation: Jun. 14, 2026 This is wrong! Stop it now!

Sent from my iPhone

Mary Brown — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Brown Affiliation: Jun. 14, 2026 We need quarterly reports!!
Mary Brown
Retired
San Antonio, TX

Sent from my iPhone

Mary Carkhuff — Jun 14, 2026
Subject: S7-2026-15 From: Mary Carkhuff Affiliation: Jun. 14, 2026 We need to maintain accountability. Keep the guardrails intact as they are. They were put in place for a reason, to protect investors and the public. Mary Carkhuff Small Business Owner, Annapolis,Md.

Sent from my iPhone

Mary Chetelat — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Chetelat Affiliation: Jun. 14, 2026 The current administration has already cost Americans TOO MUCH money. Don’t even think about another change for the worse for ordinary citizens with modest savings! Please!!!!

Sent from my iPhone

Mary Ellen Stierer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Ellen Stierer Affiliation: Jun. 14, 2026 Leave what works alone!! Stop trying to hurt the American people!!

Sent from my iPhone

Mary Federlick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Federlick Affiliation: Jun. 14, 2026 Keep quarterly!!!

Mary Glasgow — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Glasgow Affiliation: Jun. 14, 2026 I am requesting that reporting remain quarterly. This ensures timely details are provided for informed decisions in the market. It also keeps the US Markets strong and competitive while protecting the consumer from shady back door trades that will tank the investment portfolios of the average American investor. The current admistration is already handing everyone's money to the 1% and destroying the middle class. A strong middle class is needed to support this country. We've seen how the weakening of the middle class under trumps administration has caused irreversible damage putting America last not first. Our economy is a joke proped up on Trumps manipulation of the stock market to profit him his family and cronies. He has had to manipulate it to prevent total chaos. This would be his nail in the coffin of the the American economy.

Mary Glasgow
11780 E Andre dr
Grand ledge mi 48837

Sent from my iPhone

Mary Goodrich — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Goodrich Affiliation: Jun. 14, 2026 Keep Quarterly Reporting

Sent from my iPhone

Mary Greiner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Greiner Affiliation: Jun. 14, 2026 I am retired and now surviving on my savings. This change would devastate my financial security and force me to rely on the government to get by.

Sent from my iPhone

Mary Guercio — Jun 14, 2026
Subject: S7-2026-15 From: Mary Guercio Affiliation: Jun. 14, 2026 Quarterly financial reports are needed to protect the interests of the public, ensure transparency and the integrity of our financial system. Do not change the quarterly corporate reporting requirement. Technology has made the process easier for businesses; make the process safer and more accountable for the American people and the stability of our economy and country.

Mary lib guercio
207 grand pointe Blvd,
Lafayette, LA 70508

Mary Hadsall-Kelley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Hadsall-Kelley Affiliation: Jun. 14, 2026 As an elderly investor, please di not stop quarterly reports. They are needed.

Sent from my iPhone

Mary Haskins — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Haskins Affiliation: Jun. 14, 2026 I firmly believe in the value of quarterly reports. History has demonstrated its value.
Mary Haskins, PhD
Professor Emeritus and a voter in every election
Rockhurst University
Missouri

Mary Hellberg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Hellberg Affiliation: Jun. 14, 2026 The SEC needs to continue with quarterly reporting. This provides transparency to the processes that influence decisions in the markets. This confidence works for working Citizens. We can't lose this. Mary Hellberg Lancaster Pa.

Sent from my iPhone

Mary Herron — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Herron Affiliation: Jun. 14, 2026 This is just another attempt by the present administration to help the wealthy and large corporations and harm ordinary citizens. It is hard for us to do anything about this because all of the important decision makers have been handpicked for the sole purpose of going along with whatever he wants. At some point, Congress and his appointed minions need to get balls and become citizens and advocates for the average citizen instead of the wealthy minority

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Mary Hollis — Jun 14, 2026
Subject: S7-2026-15 From: Mary Hollis Affiliation: Jun. 14, 2026 This could allow a lot of illegal activity to go underreported

Sent from my iPhone

MARY HOOVER — Jun 14, 2026
Subject: S7-2026-15 From: MARY HOOVER Affiliation: Jun. 14, 2026 THEY MUST REMAIN ACCOUNTABLE. I HAVE OWNED SEVERAL CORPORATIONS AND FIND IT INTOLERABLE TO LET ANYONE, ESPECIALLY A CORPORATE OFFICER, SIDESTRAY THEIR DUTIES AT THE EXPENSE OF THE PUBLIC. Quarterly reporting helps to keep companies in line. Mary Ann Hoover,

Florida.

Mary Hunn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Hunn Affiliation: Jun. 14, 2026 As a single woman it is important to maximize my investments. I want the SEC to maintain quarterly reporting. Marybeth Hunn, retired, Alaska

Sent from my iPhone

Mary Jo Vanwinkle — Jun 14, 2026
Subject: S7-2026-15 From: Mary Jo Vanwinkle Affiliation: Jun. 14, 2026 We must be informed and able to hold those in trust accountable. No honest individuals would object. To serve, is to give… not take. We indeed should raise the bar in regards to open accountability between the public and those elected to serve.

MARY JONES — Jun 14, 2026
Subject: S7-2026-15 From: MARY JONES Affiliation: Jun. 14, 2026 It should be monthly!!! Criminals attempting to set up a clear path to theft and deceit need to be monitored, not ignored.

Sent from my iPhone

Mary Kate — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Kate Affiliation: Jun. 14, 2026 Why would you want to hide income reporting on a quarterly basis? What's in it for you? It certainly isn't in the public's interest. Explain what is gained by this move! We the People deserve to know!

Mary Kondora — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Kondora Affiliation: Jun. 14, 2026 You, SEC, do the job you are supposed to do and report quarterly! It’s the fair thing to do. Otherwise you are hiding things!

Sent from my iPad

Mary Lasley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Lasley Affiliation: Jun. 14, 2026 Thumbs up on quarterly reporting.
Quarterly reporting gives the consumer understand what’s going on.
Thumbs down on semi-annual reporting. It keeps blinders on the consumers and could allow corporations to cheat.

Sent from my iPhone

Mary Linda Palmer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Linda Palmer Affiliation: Jun. 14, 2026 A change in rules fails to protect investors.
Quarterly reporting protects investors. Longer gaps between required reporting cycles gives too many options for insiders to unfairly dump their stock. It also means that companies that negative activities on a company's books can compound significantly more before investors have an opportunity to make a move.
Given that these reports will still need to be made twice a year, savings are likely minimal, and will not be passed along to shareholders.

Mary Moren — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Moren Affiliation: Jun. 14, 2026 Yes, we need quarterly earnings to be reported! Keep the companies honest and don't cook the books. Retired now but worked for a CEO at a Fortune 500 company in Silicon Valley in the 1990s. My CEO didn't take a salary and never initiated any insider trading! Keep the quarterly earnings! I don't want to lose any of my investment portfolio! Mary Moren

---

Mary Morrison — Jun 14, 2026
Subject: S7-2026-15 From: Mary Morrison Affiliation: Jun. 14, 2026 Please keep the signatures quarterly. More times, more accountability. Mary Morrison, private citizen, az. I own stocks.

Mary Nelson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Mary Nelson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are the bedrock and investment management because they provide regular predictable window into a company's financial health, operation performance, and strategic direction. Without these timely updates, investors would essentially fling forcing them, Tree Line outdated metrics or unreliable details.
Eliminate quarterly disclosures would be highly detrimental, it would drastically reduce market, transparency, and widen the information gap between institutional insiders and everyday retail investors.
Furthermore, a shift to less frequently reporting would increase market volatility as any unexpected corporation news would hit the market like a shockwave rather than being digested and manageable intervals.
Ultimately removing these disclosures would erode investors confidence, introduce unnecessary risk, and cripple our ability to make proactive well time adjustment to portfolios.
I respectfully ask that you decline and do not move forward with something that would be so detrimental to the people of this country.

Mary Pertzborn — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Pertzborn Affiliation: Jun. 14, 2026 This is a dishonest

policy that puts American citizens and their savings at risk. Quarterly reports are essential information for investors. Reducing important financial information to twice annually is counterproductive and destabilizing to our economy.

Mary Remmel Wohlleb — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Remmel Wohlleb Affiliation: Jun. 14, 2026 Quarterly reporting seems to be key to better returns. Warren Buffett knows whereof he speaks. Please do not limit reporting to less than quarterly!

Sent from my iPhone

Mary Rogoz — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mary Rogoz Affiliation: Jun. 14, 2026 I am opposed to reducing the frequency of reporting. I want the information as often as possible. I do not drive wearing a blindfold
I do not to make important information delayed

Mary Rowe — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Rowe Affiliation: Jun. 14, 2026 I feel strongly it should continue! How many times do we have to learn the same lessons? Please don’t change this. Kay Rowe, Director of Accounting & Claims for the Florida Deputy Sheriffs Association, Tallahassee, Fl 32308

Sent from my iPhone

Mary Scanlon — Jun 14, 2026
Subject: S7-2026-15 From: Mary Scanlon Affiliation: Jun. 14, 2026 Quarterly reporting is important. It prevents fraud or at the very least, catches it early enough to do something about it before it gets way out of hand. Don't we have enough problems in this country without adding another???? Would you buy a stock and have no knowledge of it for 6 months at a time? I wouldn't. This sounds more like one of Trump's evil tricks. PLEASE DO NOT CHANGE THE REPORTING FREQUENCY.

Get Outlook for Android

Mary Wallace — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mary Wallace Affiliation: Jun. 14, 2026 If reporting more often has proven best, why space reports out again? Shady shady shady. The trend should be to return to what the railroads proved could be done, monthly. MORE reporting is best for the investors, not less.
Be of service to the people. This is all any of us can hope to leave when we go.

Rev Mary Wallace

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mary4now — Jun 14, 2026
Subject: S7-2026-15 From: mary4now Affiliation: Jun. 14, 2026 Keep the reporting quarterly.

Sent from my Galaxy

Maryann DeGennaro — Jun 14, 2026
Subject: S7-2026-15 From: Maryann DeGennaro Affiliation: Jun. 14, 2026 We need regular quarterly reporting to assess stocks and to manage our portfolios. With the acceleration of business cycles and capex spending at all time highs, semiannual reporting is totally inadequate

Maryann DeGennaro

Sent from my iPhone

MaryLou Gomes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: MaryLou Gomes Affiliation: Jun. 14, 2026 Please do not let this pass. We as clients should know what it is worth whenever I need to look. Not quarterly

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MaryPat — Jun 14, 2026
Subject: Comment on S7-2026-15 From: MaryPat Affiliation: Jun. 14, 2026 I, Mary Kwiat of Illinois, implore the sec to leave reports to a quarterly timing so that there is no upset to the balance we currently enjoy.

Sent from my iPhone

Mason Irwin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mason Irwin Affiliation: Jun. 14, 2026 As stock holders, we co-own the respective company. QTRLY reports as the accepted frequency have been a standard noone is complaining about as far as I know. Focus on correcting ACTUAL PROBLEMS in the reporting process! What else have you got?

Matt Dubay — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Matt Dubay Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Information is critic to fair trading, and in a world where professional traders, brokers, and the most wealthy already have the best information these kinds of changes further exasperate the inequality in our country. We deserve information and you should t be taking it away from us.

Matt Kennedy — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Matt Kennedy Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
It is imperative that quarterly reports remain as they are.

Matt Klein — Jun 14, 2026
Subject: S7-2026-15 From: Matt Klein Affiliation: Jun. 14, 2026 U.S. politics moves at too fast a pace for semi-annual reporting. Quarterly reporting needs to stay in place. It's been working for years and shouldn't be messed with.

Matt Rodocker — Jun 14, 2026
Subject: S7-2026-15 From: Matt Rodocker Affiliation: Jun. 14, 2026 Ceo’ s already get enough wealth and tax breaks, they need to continue to report every 3 months no exceptions

Sent from my iPhone

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matthew esmar — Jun 14, 2026
Subject: Comment on S7-2026-15 From: matthew esmar Affiliation: Jun. 14, 2026 Please keep sec reporting rules as they currently are.

Matthew Everett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Matthew Everett Affiliation: Jun. 14, 2026 Public companies need to report quarterly. We, the consumers need real transparency, which has not been a Hallmark of the president or Congress.

Matthew J Gray MD — Jun 14, 2026
Subject: Request to keep Quarterly reporting From: Matthew J Gray MD Affiliation: Jun. 14, 2026 To whom it may concern,

As a parent of two young children, I am deeply concerned about the financial outlook for their

generation. I am writing to implore you to maintain quarterly reporting requirements.

Based on historical data, a shift to semi-annual reporting is associated with a higher likelihood of lower returns and catastrophic market collapses. Frequent reporting is essential for the transparency and stability our financial future depends on.

Sincerely,

Matthew J Gray, MD

Matthew Kell — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Kell Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: This rule would leave the little retail investors in the dark. Corporations and institutional investors will have a leg up on obtaining information. This will force retail investors to utilize institutional management to acquire information and seek investment advice. Leaving the rules quarterly allow retail investors to research and obtain the information at hand to make informed financial decisions. If you change the rules, so many people will be affected and it looks like you are being bought by the corporations and institutional investors. Loss of confidence will take place with the SEC.

Matthew Martin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Matthew Martin Affiliation: Jun. 14, 2026 To Whom it May Concern:

I am opposed to any change that will result in less frequent reporting and less transparency. We, the shareholders, deserve transparency and accountability that comes with reporting. This proposed change serves no purpose but to save a pittance in financial reporting staff costs and to obfuscate management decisions. My stance is clear: NO rolling back reporting requirements.

Matthew Martin
Columbus, OH

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matthew mooney — Jun 14, 2026
Subject: S7-2026-15 Comment From: matthew mooney Affiliation: Jun. 14, 2026 Matt Mooney, self employed. Quarterly reports are vital toy household to review and evaluate our savings and what if any timely adjustments need to be made. Do not revert to bia annual reporting.

Chef Matthew Mooney
Personal Chef Services and Intimate Event Catering
https://chefmattsmeals.com/

Because your food "Matt"ers!
(570) 690-0203

Matthew O'Connell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Matthew O'Connell Affiliation: Jun. 14, 2026 Matthew O'Connell, nurse consultant. Having a return to semi-annual reporting would be a potential catastrophe for my planned retirement. So far, all of my calculations are set up from the standpoint of quarterly reporting which has assisted in my movement within my portfolio for over a decade. The ability for companies to dump underperforming stocks well ahead of time sounds extremely shady, in my opinion. There has been many cases of insider trading under the current system, what is going to be the new normal? As an individual investor this will cause myself and millions of others to lose close to our entire investment portfolios. I strongly disagree with this plan not only for myself but for the many millions of people that will directly impacted by this direction change.

Sent from my iPhone

Maureen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Maureen Affiliation: Jun. 14, 2026 Please don't take a giant step backwards and bow to corporate interests and lobbyists by removing quarterly reporting. The public and stockholders have a right to know. Changing to twice a year promotes corruption, profiteering, corporate mistrust and general lack of trust. I personally would seriously consider switching my investments to crypto if quarterly reporting is removed.
Maureen Doherty
Halifax MA

Sent from my iPhone

Maureen — Jun 14, 2026
Subject: S7-2026-15 From: Maureen Affiliation: Jun. 14, 2026 Keep it!

Sent from my iPhone

Maureen Baglivi Former Financial Services Worker — Jun 14, 2026
Subject: File No. S7-2026-15 From: Maureen Baglivi Is the SEC trying to turn investing into a PONZI scheme? Don't stop quarterly reporting….don't let high paid executive delegate their responsibility to the investors. Don't give those responsible for the management of our corporations a "golden parachute" that would negate their accountability for success!

Maureen Caldwell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maureen Caldwell Affiliation: Jun. 14, 2026 Keep quartly reporting mandatory. Our investments IRAs and pensions which comprise our income base are all dependent upon responsible reporting.
It's in our best.interest.

Maureen Caldwell, retired teacher, Staten Island New York

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Maureen Canter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maureen Canter Affiliation: Jun. 14, 2026 Do not return to less transparency! The more transparency the better for investors and for the economy. Reporting by public companies must remain as is.

Maureen
Sent from my iPhone

Maureen Judge — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Maureen Judge Affiliation: Jun. 14, 2026 Please keep quarterly reports! Transparency is key for all of us!

MAUREEN RAPCZYK — Jun 14, 2026
Subject: From: MAUREEN RAPCZYK Affiliation: Jun. 14, 2026

Maureen Walsh — Jun 14, 2026
Subject: S7-2026-15 From: Maureen Walsh Affiliation: Jun. 14, 2026 Quarterly financial reporting is critical as we are living through unprecedented corruption of the markets by elected leaders.

Maureen Walsh

Max Hunt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Max Hunt Affiliation: Jun. 14, 2026 Leave as is.. we're being ripped off enough as it is..thank you for your attention to this matters!

Max Mata — Jun 14, 2026
Subject: S7-2026-15 Comment From: Max Mata Affiliation: Jun. 14, 2026 The results of this act will cause tremendous harm to investors. Glass-Steagal Act should be reinstated as well.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Maynard McKillen — Jun 14, 2026
Subject: S7-2026-15 From: Maynard McKillen Affiliation: Jun. 14, 2026 I am Maynard McKillen, a retired Wisconsinite. The SEC proposal to reduce reporting frequency is yet another idiotic notion, calculated to benefit a miniscule number of investors and business executives while disguising their activities from public scrutiny and oversight. It seems the SEC desires to demonstrate ideological fealty to long-discredited notions of laissez faire, supply-side Capitalism. For. No. Sane. Reason. The desire to inoculate this miniscule number of personality-disordered members of the business and finance sector from yet more accountability, when in fact they need exactly that, more accountability, smacks of would-be elitists enabling the already-entitled. The proposal is risible, ridiculous, exactly the wrong move, in a nation where the business and financial sector have far too much influence over the economy, and over the operations of federal, state and local governments. Consign this brainfart of an idea to the dustbin of history. The nation has already endured an era of sociopathic robber barons. Do not foment a new one.

McGorry — Jun 14, 2026
Subject: S7-2026-15 Comment From: McGorry Affiliation: Jun. 14, 2026 To the SEC:
I am preparing for retirement in the next 10 years. There are several reasons why I believe the SEC must maintain quarterly reporting: (1) as I mentioned, I am preparing to retire soon andI rely on quarterly information to make decisions on my investments (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to consumers and individual investors. Do the right thing.. please maintain quarterly reporting. After all, the mission of this organization is to to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. Thank you for your time. Sue McGorry MBA, PhD, professor

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Megan McGinty — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Megan McGinty Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
More transparency and restoration of Glass Stegal Act provisions will help promote less frenetic activity in US and global markets. Also quarterly reporting is needed for clients to make informed seasonal decisions in many industries.
Restrict naked shorting and require a set of shares owned to trade call/put options.
Mega caps and Pension Guaranteed Programs reporting is especially important at least quarterly.

arbitrage without skin in the game is not driving much growth

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Megan Meridew — Jun 14, 2026
Subject: S7-2026-15 Comment From: Megan Meridew Affiliation: Jun. 14, 2026 Quarterly reporting should be monthly. Companies are already given too much leeway in reporting.

Sent from my iPhone

Mel Soltwisch — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mel Soltwisch Affiliation: Jun. 14, 2026 This is completely unacceptable. There’s no way they should be able to hide anything from anybody. It’s completely wrong.

Sent from my iPhone

Mel Watts — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mel Watts Affiliation: Jun. 14, 2026 Keep the quarterly reports.

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melanie alfredsson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: melanie alfredsson Affiliation: Jun. 14, 2026 Reporting should remain a quarterly as it is now. We should not be going backward in time. We should have learned lessons from our past mistakes and refrain from repeating them!

Melanie

Sent from my iPhone

Melanie Fisk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Melanie Fisk Affiliation: Jun. 14, 2026 I've already lost half of my life saving from the 2008 crash so no, you will not make this change and ruin us again. I urge you to reconsider. It means the difference between me having a paid off home at retirement or living in my car.

Melanie Fisk
9511 Roosevelt Way NE
Apt 108
Seattle, WA 98125
206-527-6934

Melanie Goodwin — Jun 14, 2026

Subject: My view on Rule S7-2026-15 From: Melanie Goodwin Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Transparency and oversight are critical. Without that, corruption, fraud and economic disaster become inevitable.

Melba Slater — Jun 14, 2026
Subject: S7-2026-15 From: Melba Slater Affiliation: Jun. 14, 2026 We need more accountability, not less. This administration is breaking down all the safe guards the people need to reduce the fraud of big corporations.

Melinda Finnie — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Melinda Finnie Affiliation: Jun. 14, 2026 I need clear, accurate and timely information to make informed investment decisions. Without quarterly reporting, I will not have a way to get transparent, timely information about public companies. Please, do not move forward with allowing public companies to file only semiannual financial reports instead of traditional, quarterly reports.

Melisa Landfried — Jun 14, 2026
Subject: S7-2026-15 From: Melisa Landfried Affiliation: Jun. 14, 2026 Quarterly reporting will keep everyone honest! Transparency is key! Teachers work hard and rolling back would hurt our investments and savings!

Melisa Landfried
Teacher
Indio, Ca

Melissa — Jun 14, 2026
Subject: S7-2026-15 Comment From: Melissa Affiliation: Jun. 14, 2026 Quarterly is good, fair and traditional. Ignoring investments for half the year is unwise. Too many options to steal and cheat.

Melissa Cam
It’s Magic Ink

Melissa Knapp — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Melissa Knapp Affiliation: Jun. 14, 2026 Quarterly reporting is necessary to protect the savings of millions of American retirees. Twice yearly reporting could result in diminished earnings for millions of Americans who vote. Protect the lifetime investments of Americans!!!

Sent from my iPhone

Melissa Rodgers — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Rodgers Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Public Information Act. You let politicians be in the stock market and to me i believe that is insider trading so if you need to put an end to something it should be that! Not putting end to people trying to have a piece of land and shelter and not have to slave like a Hebrew to do it. Y'all really need to get a heart and not be so greedy. Love not Hate!! Give everyone a chance

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Melissa Warthen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Melissa Warthen Affiliation: Jun. 14, 2026 Keep SEC quarterly reporting!!! Stop hiding key information!

Melissa Warthen
Investor
Holland, MI

Melissa Yarosz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Melissa Yarosz Affiliation: Jun. 14, 2026 Absolutely a bad idea! The real question is WHO will profit from this with less transparency? Answer: those who already have the most wealth.

Sent from my iPhone

Melissag9094 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Melissag9094 Affiliation: Jun. 14, 2026 In the day of AI it requires so much less effort to be transparent- we should be using the information for more frequent data not less.

Sent from my iPhone

Melodi Crain — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Melodi Crain Affiliation: Jun. 14, 2026 Melodi Crain
No returning to this reporting! This administration does not support the middle class, who pay most the taxes and receive the least back. It also believes in making wealthy people MORE wealthy. Leave our pitiful savings and retirement accounts alone! No MORE corruption, PLEASE.

Merrily Riesebeck — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Merrily Riesebeck Affiliation: Jun. 14, 2026 We do NOT want to roll back regulations!! We lost a lot of our investments in 2008 and other pre-regulations market slumps. Those regulations are there to PROTECT US!!

Meryl Riesebeck
(Retired Insurance VP)
91 Whittingham Terr
Millburn, NJ 07041
Momriesebeck@yahoo.com

Sent from my iPhone

Mia Walker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mia Walker Affiliation: Jun. 14, 2026 Do not remove quarterly earnings reporting. This is another way for the Oligarchs to destroy the middle class.

- Mia

Michael Allgaier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Allgaier Affiliation: Jun. 14, 2026 Another glaring example of the transfer of wealth away from the middle class. Don't do it!

Michael Bartman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michael Bartman Affiliation: Jun. 14, 2026 My name is Michael B and I am an amateur trader. Transparency is critical for the millions of investors like myself. Reducing transparency only benefits companies hiding information and those with insider information. History is clear on this. Please do the right thing.

Michael Beeston — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Beeston Affiliation: Jun. 14, 2026 Keep quarterly earnings reports for publicly traded companies. It's the best way. Our retirement accounts are at stake.

Michael Beeston
Mooresville NC

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michael burrows — Jun 14, 2026
Subject: S7-2026-15 Comment From: michael burrows Affiliation: Jun. 14, 2026 Please keep them honest!
Quarterly reporting does that !

Sent from my iPhone

Michael Carey — Jun 14, 2026
Subject: S7-2026-15 From: Michael Carey Affiliation: Jun. 14, 2026 Do not change the rules.

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Michael Clark — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Clark Affiliation: Jun. 14, 2026 There is no doubt blatant corruption happening at multiple levels of markets and government. Corporate interest in politics is at its highest of all time and returning to something that was tested and didn't do well should prove enough: companies require quarterly supervision and accountability and the public as a whole is the least partisan way to do that. They put their money where their mouth is.

Michael Croyle — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michael Croyle Affiliation: Jun. 14, 2026 Moving away from quarterly reporting only favors the insiders and the already wealthy who have other means of obtaining information. The average investor will remain in the dark. Americans including myself have grown tired of government rule making designed to favor the wealthy. I am one of those small investors who will be harmed by this rule. Capitalism only works when there are controls in place to keep the playing field level for all. Capitalism fails when the government puts rules in place to favor certain players. This is an example of rules favoring chosen players.

Sent from my iPhone
Mike Croyle

Michael Curry — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michael Curry Affiliation: Jun. 14, 2026 Quarterly reporting is necessary for the average investor to make informed decisions about the companies they are investing in. It is absolutely necessary to keep these companies honest and offer transparency to investors. Michael Curry Supervisor Customer Service

Sent from my iPhone

Michael DeMarco — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael DeMarco Affiliation: Jun. 14, 2026 I've worked long and hard to make the investments that I needed to sustain the
the standard of living that I've earned.
Please don't take that away from those of us who made the sacrifice!

Sent from my iPhone

Michael Doherty — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Doherty Affiliation: Jun. 14, 2026 Michael Doherty, retired commercial banker, Columbus, Ohio. As a former bank officer who reviewed company financial statements for a living, I strongly discourage this semi-annual reporting strategy. Financial reporting is critical to a consumer's ability to assess the strengths and weaknesses of investing in a company. More frequent reporting is imperative. There is already a lot of distrust in these institutions and decreasing the frequency of financial reporting will only exacerbate this view.

Michael G — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael G Affiliation: Jun. 14, 2026 Don't do it! We're already suffering enough!

Sent from my iPhone

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michael hardee — Jun 14, 2026
Subject: Comment on S7-2026-15 From: michael hardee Affiliation: Jun. 14, 2026 As an ordinary investor recently retired I believe transparency and quarterly reporting should stay the requirement

Yahoo Mail: Search, Organize, Conquer

Michael Harring — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Harring Affiliation: Jun. 14, 2026 Do not change this! Keep the quarterly report in place!

Sent from my iPhone

Michael Holmes Lambert — Jun 14, 2026
Subject: S7-2026-15 From: Michael Holmes Lambert Affiliation: Jun. 14, 2026 Eliminating the quarterly reporting requirement opens a door for fraud and abuse that was closed following the ENRON scandal. The rule was put in place for good reasons and should not be weakened.

MMichael H Lambert

Sent via the Samsung Galaxy S23+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Michael Kassarjian — Jun 14, 2026

Subject: S7-2026-15 From: Michael Kassarjian Affiliation: Jun. 14, 2026 Do not weaker the laws for financial accountability.

Mike Kassarjian
312-533-8631
Michaeljkassarj@gmail.com

Michael Kassarjian — Jun 14, 2026
Subject: S7-2026-15 From: Michael Kassarjian Affiliation: Jun. 14, 2026 Do not weaken the laws for financial accountability.

Mike Kassarjian
312-533-8631
Michaeljkassarj@gmail.com

Michael Kennedy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Kennedy Affiliation: Jun. 14, 2026 Don't do it **** heads

Sent from my iPhone

Michael Koehler idiot investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: Michael Koehler I am a private investor with just a couple of nickels to rub together. What little I do well in trades comes from more frequent information. Reducing quarterly reports to six months would absolutely harm me and reduce my retirement savings.

Michael Lampson — Jun 14, 2026
Subject: S7-2026-15 From: Michael Lampson Affiliation: Jun. 14, 2026 Keep quarterly reports

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michael margolies — Jun 14, 2026
Subject: S7-2026-15 Comment From: michael margolies Affiliation: Jun. 14, 2026 It's already a challenge to keep large corporations from being dishonest about financial and investor information. Quarterly reports are important to small investors and retirees. Companies against them are looking for more time to hide mismanagement and failures not protect the taxpayers

Michael Margolies
North Carolina

Michael Naragon — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Michael Naragon Affiliation: Jun. 14, 2026 Michael Naragon, education professional, Seattle WA.

Businesses, corporations, and the investment funds based on them need to be held to a high standard of transparency. Regulations are put in place to protect consumers/investors, and this is no different. It’s had bipartisan support for over fifty years, and it should remain in place to maintain a proper level of transparency. Allowing less information puts people and their savings at risk.

Michael O'Hair — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael O'Hair Affiliation: Jun. 14, 2026 If it ain't broke, leave it alone!

Sent from my Galaxy

Michael Oxman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michael Oxman Affiliation: Jun. 14, 2026 We are in a time where more disclosure and accountability are needed. Not less. Do your job and keep quarterly reports.

Yahoo Mail: Search, Organize, Conquer

MICHAEL PERRUZZI — Jun 14, 2026
Subject: S7-2026-15 Comment From: MICHAEL PERRUZZI Affiliation: Jun. 14, 2026 I’m against the proposal for semi-annual reporting. It doesn’t appear to be in the best interest of the investor & only benefits the corporations.

Sent from my iPad

MICHAEL PORTER — Jun 14, 2026
Subject: S7-2026-15 From: MICHAEL PORTER Affiliation: Jun. 14, 2026 Citizens deserve protection from predatory companies. No roll back!!!

Sent from my iPhone

Michael Sanchez — Jun 14, 2026
Subject: S7-2026-15 From: Michael Sanchez Affiliation: Jun. 14, 2026 Why change what works. Don't make this dangerous change. CEOs are paid well for these responsibilities.

Sent from my iPad

Michael Schaller — Jun 14, 2026
Subject: S7-2026-15 From: Michael Schaller Affiliation: Jun. 14, 2026 Make it monthly. Strength the law hide nothing.

Sent from my iPhone

Michael Spencer — Jun 14, 2026
Subject: S7-2026-15 From: Michael Spencer Affiliation: Jun. 14, 2026 Corporations by their very nature are malfeasant, removing any level of responsibility WILL lead to deliberate fraudulent activity.

Regards
Michael Spencer

Michael Spencer — Jun 14, 2026
Subject: S7-2026-15 From: Michael Spencer Affiliation: Jun. 14, 2026 Corporations by their very nature are malfeasant, removing any level if responsibility WILL lead to deliberate fraudulent activity.

Regards
Michael Spencer

Michael Stafford — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Stafford Affiliation: Jun. 14, 2026 Hey, let's go backwards so we make less money!!!!!! It's not rocket science!!! How long will it take for leaders to comprehend that repeating History is not the way for our future!!!!!!!

Sent from my iPhone

Michael Testa — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michael Testa Affiliation: Jun. 14, 2026 To whom it may

concern,

I am a small business owner in Pittsburgh, PA. I want the SEC to continue to require quarterly reporting. It is necessary to keep the data reporting this way for accuracy of where the economy is going. My business depends on accurate economic data.

Do not change the quarterly reporting!

Michael J. Testa
Chief Executive Officer I Author I Speaker
(phone) 412.837.9086
Celebrating 28-years of providing IT Consulting Excellence!
Visit our website at www.testaconsulting.com
Tips on hiring The Right Geek!
Member TechServe Alliance
Ranked among Pittsburgh's Top 25 Consulting Firms
Ranked among Pittsburgh's Top 100 fastest growing privately held companies

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Michael Usher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michael Usher Affiliation: Jun. 14, 2026 Keep the quarterly reporting, Enron is a perfect example of who peoples lives can be ruined. In fact, I think a CEO and board of director's should be held liable for mismanagement of Company public funds (stock shareholders) and possible crimminal charges

Sent from my iPad
Michael Usher

Michael Vanna — Jun 14, 2026
Subject: S7-2026-15 From: Michael Vanna Affiliation: Jun. 14, 2026 Corporations are guilty of predatory capitalism and are thieves and criminals!

MICHAEL Z MURPHY — Jun 14, 2026
Subject: S7-2026-15 From: MICHAEL Z MURPHY Affiliation: Jun. 14, 2026 I will settle for this, but every 60 days would improve accuracy, legality, and the ability for investors to make wiser choices.

Sent from my iPhone

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michael.cavaliero — Jun 14, 2026
Subject: S7-2026-15 Comment From: michael.cavaliero Affiliation: Jun. 14, 2026 Maintenance of quarterly reporting for public companies is crucial for individual investors to be able to make informed decisions on their investments. Additionally, banks, finance companies, and other institutions rely on this information to monitor performance of their customers. Removing quarterly

reporting requirements is a detriment to all those who rely on timely information.

Mike Cavaliero

Sent from my Galaxy

Michaela Murphy — Jun 14, 2026
Subject: S7-2026-15 From: Michaela Murphy Affiliation: Jun. 14, 2026 Keep quarterly reports to keep reporting timely for investors. Twice yearly reporting alliws for less transparency for businesses.
Michaela Murphy, retired educator, California

Sent from my iPhone

Michaelia Sturdivant — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michaelia Sturdivant Affiliation: Jun. 14, 2026 Please continue quarterly reporting.
Semi-annual reporting is unacceptable.
Thank you.

Sent from my iPhone

Michele Devine — Jun 14, 2026
Subject: S7-2026-15 Comment: Quarterly reporting VS 6 month Blackout From: Michele Devine Affiliation: Jun. 14, 2026 Switching to semiannual reporting is a bad idea as it creates a 6-month information blackout that protects corporate fraud, leaves retail investors vulnerable to insider trading, and hides critical financial failures until it is too late. Does everything in America have to become corrupt? Do billionaires corporations get all the breaks and favor from the government while the masses get our bank and retirement accounts drained? The increasing allowance for fraud upon WE THE STRUGGLING PEOPLE is despicable.

Michele Devine | Executive Assistant

Michele Newton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michele Newton Affiliation: Jun. 14, 2026 It provides more transparency and I want quarterly returns. Monthly would be better transparency, but that would be too taxing for businesses. It’s worked great for 56 years.

As a retired CPA, I feel it is important to give shareholders the best information. They've been doing it for over 50 years. It isn't broke so don't mess with it.

Michele Newton, CEOE

Educational Office Professionals of Ohio Member

CW Volunteer Fence Painter Coordinator

Michele Nichols — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michele Nichols Affiliation: Jun. 14, 2026 Investors like me prefer quarterly reports. I want to have time to move my earnings if needed.

Yahoo Mail: Search, Organize, Conquer

Michelle — Jun 14, 2026
Subject: S7-2026-15 From: Michelle Affiliation: Jun. 14, 2026 To the Commissioners of the Securities and Exchange Commission:

I am writing to strongly urge the Securities and Exchange Commission to maintain its rigorous standard of mandatory quarterly reviews and reporting for public companies and their CEOs. In recent discussions regarding regulatory modernization, some have argued that shifting away from quarterly disclosures would alleviate corporate burdens. However, corporate oversight is not a burden; it is a fundamental pillar of market integrity.

Corporate fraud does not just impact abstract balance sheets—it directly harms the American economy and puts the livelihoods of everyday people at risk. When executives manipulate financial data or obscure the true health of their organizations, the consequences are felt on Main Street. Hardworking Americans lose their jobs, families see their retirement accounts evaporated, and

public trust in the financial system is deeply fractured. Regular, predictable, and thorough oversight is our frontline defense against these catastrophic failures.

Accountability is a direct responsibility that comes with the privilege of success. Leading a publicly traded company and managing capital provided by everyday investors is an immense privilege, not an entitlement. Consequently, ensuring transparency should never be viewed as an administrative hurdle to minimize, but rather as the foundational cost of doing business in a free and fair market.

Frequent reporting ensures that CEOs remain actively accountable to their shareholders and the public. Extending the time between mandatory reviews would only create longer windows of opacity, making it easier for financial irregularities to go unnoticed until it is too late.
For the protection of everyday investors, the stability of our workforce, and the health of the American economy, I urge the SEC to reject any proposals to scale back quarterly reviews. We must champion transparency and ensure that those who enjoy the privileges of corporate success remain fully accountable to the public that powers it.

Thank you for your time, your consideration, and your ongoing dedication to protecting investors and maintaining fair, orderly, and efficient markets.

Michelle Stigter
Carmel, Indiana

Michelle Beason — Jun 14, 2026
Subject: Release No. 33-11419 — Public Company Reporting Framework From: Michelle Beason Affiliation: Jun. 14, 2026 Dear Securities and Exchange Commission, I am writing to express my strong support for maintaining the current requirement that all publicly traded companies file quarterly financial reports
(Form 10-Q). I urge the Commission to reject any proposals that would reduce or eliminate this reporting obligation. Quarterly reporting is a cornerstone of market transparency and investor protection. It ensures that shareholders and the public have timely,
accurate information about a company's financial health, enabling informed investment decisions. Reducing this requirement to semi-annual or annual reporting would create significant information gaps that could expose investors to undue risk and undermine
confidence in U.S. capital markets. Furthermore, quarterly disclosures serve as an important check on corporate management, encouraging accountability and reducing the likelihood of financial misconduct going undetected for extended periods. The integrity
of our markets depends on this consistent flow of information. I strongly encourage the SEC to uphold quarterly reporting standards for all companies listed on U.S. stock exchanges and to resist pressure to weaken these critical investor protections. Thank
you for your consideration of my comments. Respectfully, Michelle Beason, PE 2459 Sky Rd Walnut Creek micbeason@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Michelle Beason — Jun 14, 2026
Subject: File No. S7-2026-18 From: Michelle Beason Dear Securities and Exchange Commission, I am writing to express my strong support for maintaining the current requirement that all publicly traded companies file quarterly financial reports (Form 10-Q). I urge the Commission to reject any

proposals that would reduce or eliminate this reporting obligation. Quarterly reporting is a cornerstone of market transparency and investor protection. It ensures that shareholders and the public have timely, accurate information about a company's financial health, enabling informed investment decisions. Reducing this requirement to semi-annual or annual reporting would create significant information gaps that could expose investors to undue risk and undermine confidence in U.S. capital markets. Furthermore, quarterly disclosures serve as an important check on corporate management, encouraging accountability and reducing the likelihood of financial misconduct going undetected for extended periods. The integrity of our markets depends on this consistent flow of information. I strongly encourage the SEC to uphold quarterly reporting standards for all companies listed on U.S. stock exchanges and to resist pressure to weaken these critical investor protections. Thank you for your consideration of my comments.

Michelle Ferguson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michelle Ferguson Affiliation: Jun. 14, 2026 Keep quarterly reports and accountability!

Michelle Fidler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michelle Fidler Affiliation: Jun. 14, 2026 As a single mom who has been slowly growing a portfolio via my employer, I rely on the quarterly reports to make adjustments in my investments. If we switch to twice a year, that is much less warning to make adjustments that fit my goals better.

Michelle Fidler
Library Services Supervisor
Chalmers Library 156
Kenyon College

Michelle Hutchinson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michelle Hutchinson Affiliation: Jun. 14, 2026 I believe that the quarterly reporting standard must be upheld. It's too easy to become lax even on a six-month basis, and details can be blurred - or lost - in that additional 3 months. Larger corporations will be tempted to take more chances when they think they can keep certain things hidden for an additional 3 months. I worked for Worldcom, and was among those gutted when the false reporting was brought to light - don't make it easy for cheaters to win!

Michelle LaBreche — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Michelle LaBreche Affiliation: Jun. 14, 2026 Why is this even a thing? Oh right, this is so the average American investor stays a little more in the dark about what's happening in the stock market and other areas of investing. This is really all for the rich. Once again, these billionaires are moving the goal posts and we as middle class earners and tax payers who support this country, try to invest and save in order to retire and yet the last time this happened we lost. So please, think twice about this because when democrats are back in office, Things will be changing so you might as well not change them now because things will only get worse when they have to be changed back. The bottom 99% have had it with this authoritarian regime and the billionaires that run this country and the manipulation of everything else that benefits them. So tired of all of this! Billionaires should be taxed out of existence so we can get out federal budget back on track.

Michelle LaBreche
103 Stephanie Drive
Easton, PA 18045

Sent from my iPhone

Michelle Mcmanus — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michelle Mcmanus Affiliation: Jun. 14, 2026 To whom it may concern,
I was very disturbed to learn of the SEC entertaining the idea of allowing companies to go back to only semi-annual reporting, as opposed to quarterly. All of my life savings are tied up in stocks and bonds, and it's vital that both I and my advisor have as much information from every company as possible to make good decisions for my financial welfare.
I will be contacting my legislators as well, and asking them to advocate to keep reporting requirements quarterly to protect US citizens Financial futures.

Regards,
Michelle McManus
Pine Grove Pennsylvania

Michelle Morgillo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Michelle Morgillo Affiliation: Jun. 14, 2026 Let's keep it the way it is, quarterly. Why would you want to change something that didn't work once, especially since so many more regular people are part of the investment @scheme" we have today.

Sent from my iPhone

Michelle Newton — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Newton Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Why would you let companies do things that you know? They will abuse at some point in the future and will be bad for consumers and regular investors. Stop fraud before it starts.

Michelle Phelps — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michelle Phelps Affiliation: Jun. 14, 2026 My name is Michelle Phelps and I am respectfully requesting the SEC to maintain quarterly reporting standards. It is imperative to have as much transparency as possible when it comes to my investments.

Sent from my iPhone

Michelle Quigley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Michelle Quigley Affiliation: Jun. 14, 2026 I want maximum transparency regarding the financial health of the mutual funds I hold. The overall health of the markets and the spending power of most Americans depends on accurate information. Once people begin to mistrust the markets, they will reduce their ownership of stocks and stock funds. Michelle Quigley, Retiree

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Michelle Sawberger — Jun 14, 2026
Subject: S7-2026-15 From: Michelle Sawberger Affiliation: Jun. 14, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. The SEC just proposed cutting that in half. Fewer signatures, less accountability. Ask yourself who will benefit? If it isn't broken don't fix it! I'm beginning to believe this roll back of rules and acts was the plan all along. Why did all those CEO's step down during COVID and 9/11? And who exactly wants this rollback? They never disclose this! Why? M Williams

Sent from my iPhone

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mick french — Jun 14, 2026
Subject: S7-2026-15 Comment From: mick french Affiliation: Jun. 14, 2026 For the sake of all small private investors, as well as to keep public companies fully accountable keep the quarterly reports and discard the notion of 6 month reporting.
Regards,
M

Mike — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 14, 2026 Never a good idea to keep investor's in the dark and uninformed

Sent from my iPhone

Mike — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike Affiliation: Jun. 14, 2026 This is a horrible idea that will negatively affect shareholders in a disproportionate way. Please, keep it the way it already is.

Mike — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike Affiliation: Jun. 14, 2026 Don’t change to twice annual reporting. Stick with quarterly. It’s better for America

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Mike . Lawell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike . Lawell Affiliation: Jun. 14, 2026 Mike Lawell, Sr. Consultant, it effects our right to know what's happening with the company.

Sent via the Samsung Galaxy S26 Ultra, an AT&T 5G smartphone
Get Outlook for Android

Mike Antonio — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike Antonio Affiliation: Jun. 14, 2026 A B.S. MOVE !

Mike Boyte — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike Boyte Affiliation: Jun. 14, 2026 PLease leave the reporting on a quarterly basis. Six months is too long to wait for data, a lot can happen and as a small investor it could wipe me out. Things happen quickly in today's society. Thanks for your consideration.

Mike Carmean — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike Carmean Affiliation: Jun. 14, 2026 Are you fool? What is wrong with you? Why would you limit participants access for everything‘s about education. Who are you cuddling to?

Sent from my iPhone

Mike Davis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mike Davis Affiliation: Jun. 14, 2026 As a significant amateur investor please don’t eliminate quarterly reporting of financial results.

Mike Davis
Houston

Sent from my iPhone
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the intended recipient, do not read, copy, use or disclose this message or
its attachments; please notify the sender by replying to this message and
delete or destroy all copies of this message and attachments in all media.
Thank you.

Mike Fisher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike Fisher Affiliation: Jun. 14, 2026 Michael Fisher, Retired, Highland Park, IL
60035
Keep Quarterly Reporting.. After working 52 years my investments would probably benefit from more scrutiny not less.

Sent from my iPhone

MIKE GENTRY — Jun 14, 2026
Subject: S7-2026-15 Comment From: MIKE GENTRY Affiliation: Jun. 14, 2026 Quarterly reporting is absolutely the best and you know it. I'm retired CPA 45 years of public accounting. Quarterly reporting must be maintained in order to secure the confidence of the trading PUBLIC. Mike Gentry

Sent from my iPhone

Mike Law — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike Law Affiliation: Jun. 14, 2026 Mike Law, ATV Program representative, Salem Oregon. I support quarterly reporting as a means to have a better retirement savings.

Mike O'Sullivan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike O'Sullivan Affiliation: Jun. 14, 2026 Any company or person that wants to move from quarterly to semi annual is hiding something. Less information is bad, less timely information is bad.

Mike Personett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mike Personett Affiliation: Jun. 14, 2026 Just leave well enough alone!

Michael Personett

Sent from my iPhone

Mike Shannon — Jun 14, 2026
Subject: S7-2026-15 From: Mike Shannon Affiliation: Jun. 14, 2026 Dear SEC, Keep Quarterly reporting and require CEOs, COOs & CFOs to affirm the accuracy with their signatures on the reports!

If there is push back by any of these executives in filing Quarterly Reports, then they should not be in an executive position. Perhaps they should be investigated.

Sincerely,
Michael J. Shannon

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Mike Tickal — Jun 14, 2026
Subject: S7-2026-15 From: Mike Tickal Affiliation: Jun. 14, 2026 There are Zero reasons to give CEO’s more freedom. Stop giving corporations easier ways to take from people.

Mike Turner — Jun 14, 2026
Subject: S7-2026-15 From: Mike Turner Affiliation: Jun. 14, 2026 To allow any executive of any corporation to lie to its shareholders or the IRS or the SEC for any length of time whatsover without having to sign their name to their lie is in itself criminal. Do not change this. Denver

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Mike Vincent — Jun 14, 2026
Subject: S7-2026-15 From: Mike Vincent Affiliation: Jun. 14, 2026 Transparency, fixed, consistent

consequences and strong enforcement of SEC rules and laws must remain intact.
No backsliding!

vini

Mildred Paranich — Jun 14, 2026
Subject: S7-2026-15 From: Mildred Paranich Affiliation: Jun. 14, 2026 Mildred Paranich; retired; NC; ACCOUNTABILITY- less time to commit fraud & find ways to hide the real amount of money distribution.

Sent from my iPad

Milton Taylor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Milton Taylor Affiliation: Jun. 14, 2026 Milton Taylor, owner TAYLOR's Catfish, I am a long time investor in Stocks; Please say Quarterly THANKS

Sent from my iPhone

Minh Beebout — Jun 14, 2026
Subject: S7-2026-15 From: Minh Beebout Affiliation: Jun. 14, 2026 Minh Beebout, Modesto, California.
As an investor, I advocate that quarterly reporting is important to keep transparency of the company financial situation to protect investors.

Sent from my iPhone

Miriam Berkley — Jun 14, 2026
Subject: S7-2026-15 From: Miriam Berkley Affiliation: Jun. 14, 2026 Quarterly reporting is essential for accountability. It should not be cut. There is already too little accountability for malfeasance. We have to keep people honest by law.

Sincerely,

Miriam Berkley, Photographer, writer

Mish M — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mish M Affiliation: Jun. 14, 2026 Remember Enron. It broke people to the core. What gets seen and measured matters. Don't let them hide for 6 months at a time. That's not fair to the employees, the investors etc. shine a light, else scary things start to happen in the darkness.

Michelle Mehigan
115 Dalton road
Holliston, MA

Misti Rich N/A — Jun 14, 2026
Subject: File No. S7-2026-15 From: Misti Rich I like getting the figures quarterly, and I hope that stays. A change to six months is unacceptable!

Misty Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Misty Smith Affiliation: Jun. 14, 2026 My name is Misty Smith and I am a Grants Coordinator with a Certification in Public Health Education. I have been working for the state of Arkansas located in Little Rock for 37 years. I will be living on my retirement soon which is invested heavily in the stock market. It is imperative that companies continue to report earnings quarterly so that we can make adjustments accordingly to those reports. I will be watching and listening to see what the SEC does about this matter. It matters tremendously to me and many others that are in the same situation as me. Thank you for your consideration to keep the reporting quarterly.

Thank you-
Misty Smith
870-942-9552

Mitchell S Daks — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mitchell S Daks Affiliation: Jun. 14, 2026 Quarterly reporting provides the necessary data and transparency needed for informed decisions. We don't want to go backwards by reducing the requirements.

Regards,

Mitchell S Daks CPA

Sent by my IPhone

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mlzm99stevens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: mlzm99stevens Affiliation: Jun. 14, 2026 NO NO NO NO NO - I, and my family cannot afford to lose any of our savings. This current administration is already costing more than most of us can afford.

Sent from my Galaxy

Moira Dowling — Jun 14, 2026
Subject: S7-2026-15 From: Moira Dowling Affiliation: Jun. 14, 2026 There is no reason to reduce the reporting requirements. Or, is the Federal Government of the USA saying they can't handle the reviews and the pressure? Step up and do your job or get out.

Moira Dowling
Fiat Voluntas Tua!

Mona Maog — Jun 14, 2026
Subject: S7-2026-15 Comment From: Mona Maog Affiliation: Jun. 14, 2026 Keep the quarterly reports, it's helpful in so many ways!!! And more importantly, transparency is a virtue!!!

Psalm 23

Monica — Jun 14, 2026
Subject: S7-2026-15 Comment From: Monica Affiliation: Jun. 14, 2026 I rely on quarterly information to make decisions.

Sent from my iPhone

Monica Hlavacek — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Monica Hlavacek Affiliation: Jun. 14, 2026 Keep the quarterly reports! It is the fair way to allow investors to be informed of progress and success or failure.

Monica K. — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Monica K. Affiliation: Jun. 14, 2026 As a Colorado public

school teacher approaching retirement, I’ve worked hard to save and invest in my future. Please protect transparency in the markets by continuing to require quarterly reporting. Corporations need to be transparent and timely with their earnings reports to help regular, working Americans like me invest wisely and live the retirement we’ve saved decades for.

Monica Rojas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Monica Rojas Affiliation: Jun. 14, 2026 As a teacher, any contributions I make to invest in my future are a huge deal. It is important for me to monitor the health of my investment accounts regularly. Quarterly reporting helps investors like me keep an eye on our sacrifice. Please keep Quarterly Reporting.

Monica Rojas

Monica Stayner — Jun 14, 2026
Subject: S7-2026-15 Comment From: Monica Stayner Affiliation: Jun. 14, 2026 Quarterly reporting is a good thing for Americans. Change to reduce the frequency of reporting will open the door to problems.

Sent from my iPhone

Monica Zeh — Jun 14, 2026
Subject: S7-2026-15 From: Monica Zeh Affiliation: Jun. 14, 2026 Why change it, I have to file state sales tax monthly or quarterly. It's not killing me to do that. Keeps everyone honest.

Morena Beal — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Morena Beal Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I respectfully submit this comment regarding proposed Rule S7-2026-15.
I oppose the proposal because I believe reducing the frequency of public financial disclosures would make it more difficult for everyday investors to make informed investment decisions.
While I understand the desire to reduce administrative burdens for public companies, quarterly reporting serves an important function in maintaining transparency and investor confidence.
Individual investors already operate with fewer resources than institutional investors, professional analysts, and large investment firms. Less frequent reporting risks increasing that information gap.
Regular disclosures allow investors to:
Evaluate company performance over time Identify emerging risks Compare investment opportunities Make informed decisions using current information Transparency is particularly important for long-term investors who are building wealth through ownership of public companies, dividend-paying securities, and real estate investment trusts (REITs). Access to timely financial information allows investors to better understand the businesses and assets they own.
The SEC’s mission includes protecting investors and maintaining fair, orderly, and efficient markets. I believe those goals are best served through consistent and accessible disclosure practices. While concerns about short-term market pressures deserve consideration, reducing the frequency of public reporting may unintentionally limit access to information for the very investors the SEC seeks to

protect.
Financial literacy and investor participation depend on access to information. We cannot encourage broader participation in public markets while simultaneously reducing the frequency of disclosures available to the public.
Ownership is one of the few pathways available to ordinary Americans to build long-term wealth, and ownership becomes significantly more difficult to understand when access to information is reduced.
For these reasons, I respectfully urge the Commission to reject the proposed reduction in reporting frequency and preserve quarterly reporting requirements.
Thank you for your consideration.
Sincerely,
Morena Beal
Founder, MoneyThumb

Morgan Bates — Jun 14, 2026
Subject: S7-2026-15 Comment From: Morgan Bates Affiliation: Jun. 14, 2026 **** you and your oligarchs buddies. The United States is not just about freedom but about equality. The ability to hide earnings goes against every capitalists principle there is. The Free market is supposed to be the BEST companies, not the richest. Quarterly reporting keeps the sharks in some way honest. And not just a bunch of liars

"Don't kill the messenger"
Morgan Bates
Morgan.Bates@gmail.com
815 - 325 - 8021

Moya Donahue — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Moya Donahue Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
NO INSIDER TRADING! NO ILLEGAL STOCK TRADING! AND NO UNETHICAL STOCK TRADES WITH AMERICAN & FOREIGN COMPANIES!

Mr Bellhowl — Jun 14, 2026
Subject: S7-2026-15 From: Mr Bellhowl Affiliation: Jun. 14, 2026 MUCH NEEDED!!!

Ms. Summer Bethune — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ms. Summer Bethune Affiliation: Jun. 14, 2026 DONT DO THIS! You will screw over all retail investors!

Thank you,

Summer Bethune

(402) 369-3121
Summer.Bethune@Yahoo.com

Muddy Paws — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Muddy Paws Affiliation: Jun. 14, 2026 This is making things opaque for investors. What possible good is cutting reports? Don't let it happen!

Sent from my iPhone

Murf — Jun 14, 2026
Subject: S7-2026-15 From: Murf Affiliation: Jun. 14, 2026 Stop the rollback now, enough fraud exists already. The rich need to be a bit less rich. Richard A. Murphy

Sent from my iPad

Muteeb Muteeb — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Muteeb Muteeb Affiliation: Jun. 14, 2026 $100

My Mills — Jun 14, 2026
Subject: Comment on S7-2026-15 From: My Mills Affiliation: Jun. 14, 2026 I vehemently disagree with changing to semi-annual reporting. It would allow for playing games with investors' money and lower valuations. DO NOT CHANGE THIS. It is OUR money and we have a right to know quarterly how it is being managed. Full stop!

Myra L. Miller

MYRYAME MONTROSE ELDER — Jun 14, 2026
Subject: S7-2026-15 From: MYRYAME MONTROSE ELDER Affiliation: Jun. 14, 2026 Investors (including indirect investors like me whose pension funds need to be relatively stable) should know how these investments ate doing. Please don't revert to semi-annual reporting -quarterly reporting was instituted because the industry was NOT transparent! Myryame Montrose-Elder Retired NC teacher.

Sent from my iPhone

Mz Veigh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Mz Veigh Affiliation: Jun. 14, 2026 Keep your hands out of OUR financial assets and futures. As part of the most corrupt administration in US history, you must realize we will learn and remember the names of each of you who votes for yet another attack on the

middle class.

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n ann — Jun 14, 2026
Subject: S7-2026-15 From: n ann Affiliation: Jun. 14, 2026 Quarterly reporting is an absolute necessity.
Necessary to make sure there is oversight done consistently and frequently to prevent unfixable fraud.
Nancy Field
Cape May County, NJ

N. Kathleen Bobbitt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: N. Kathleen Bobbitt Affiliation: Jun. 14, 2026 Please don't change the rules again!! Just leave well enough alone! Kathleen Bobbitt Retired Wills Point, Texas

Yahoo Mail: Search, Organize, Conquer

N.Z. Maaloo — Jun 14, 2026
Subject: S7-2026-15 Comment From: N.Z. Maaloo Affiliation: Jun. 14, 2026 This is a terrible idea that only seeks to enrich to top 1% and disenfranchise retail investors. My name is NZ I'm a business owner and I don't think I should have to be an insider to be able to get information about the companies I invest in

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Nan Gartenberg — Jun 14, 2026
Subject: S7-2026-15 From: Nan Gartenberg Affiliation: Jun. 14, 2026 I am a retired IT sales person and depend on my investements for my retirement. This change in reporting will make the stock market VERY unstable and will allow malfeasance to go unchecked. Nan Gartenberg, Atlanta, GA 30327

NANCE MCMANUS — Jun 14, 2026
Subject: Comment on S7-2026-15 From: NANCE MCMANUS Affiliation: Jun. 14, 2026 Dear SEC,

There was a reason this rule was implemented in the first place and the need for that rule has not changed. The benefits (to the corporations and companies ONLY) do not outweigh the risks to the investors. Please stand up to this corruption and keep the current rules in place.
Thank you,

Ann McManus
Retired Physician Assistant, current trader/investor, located in FL.

Nancy — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Affiliation: Jun. 14, 2026 Don't make it easier for the big companies to rip us off even more than usual. I have investments and I shop, so I do care.

Yahoo Mail: Search, Organize, Conquer

Nancy Aitken — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Aitken Affiliation: Jun. 14, 2026 Nancy L. Aitken Jamestown, NY Retired School Business Administrator Personally, as an individual who actually reviews these reports, I think they should remain quarterly. It helps to keep companies more accountable to the shareholders.

Nancy B — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy B Affiliation: Jun. 14, 2026 I am retired and worked hard to get here. I want quarterly reporting to remain. Anything less is unacceptable. Thank you for your consideration of what the people actually want.

Nancy Becker
Trenton Florida

Sent via the Samsung Galaxy Note9, an AT&T 5G Evolution capable smartphone Get Outlook for Android

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Nancy B — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy B Affiliation: Jun. 14, 2026 I am retired and worked hard to get here. I want quarterly reporting to remain. Anything less is unacceptable.

Nancy

Sent via the Samsung Galaxy Note9, an AT&T 5G Evolution capable smartphone Get Outlook for Android

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Nancy Bong — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Bong Affiliation: Jun. 14, 2026 At a MINIMUM Quarterly reporting should remain. I receive monthly reporting and review it thoroughly. Questioning as needed.
Nancy B Bong
Registered Nurse - Retired. Nanbaybong@gmail.com

Nancy Cawood — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Cawood Affiliation: Jun. 14, 2026 Our world is changing quickl

y- wars, bombing, AI, data centers, oil issues... companies must adapt to new situations and shareholders need to know management and financial responses.

Nancy Champagne — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Champagne Affiliation: Jun. 14, 2026 Please dont change the current rule. There is enough fraud going on. This invites it. Please help keep people honest.

Sincerely, Nancy Champagne

Sent from my Galaxy

Nancy Church — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Church Affiliation: Jun. 14, 2026 The common man/woman is being pressed from all directions. We need quarterly reports to be able to stay in the game. Do the right thing for the American people. Keep the quartet reports, please!

Sincerely,
Nancy Church
Massachusetts
Get Outlook for iOS

Nancy Conner — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Conner Affiliation: Jun. 14, 2026 My name is Nancy Conner, 2402

N Roberta Rd, Durant, OK. I am a retired County Treasurer of Bryan County, Oklahoma. It matters because accountability is always a priority in money handling, and someone has to say the buck stops with them.

Nancy Conner

Nancy Davis — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Davis Affiliation: Jun. 14, 2026 Our world is so much bigger now than ENRON times. We could not afford get out of free cards for these companies! Americans can't afford what they could do to us! We can't afford it now! Don't ever think, older or younger, that these companies can still weigh in on YOUR life! Say no to the SEC on get out of jail free cards! It's not free, maybe for them, but not for you!

Sent from Nancy's iPhone

Nancy ElDieahy — Jun 14, 2026
Subject: S7-2026-15 From: Nancy ElDieahy Affiliation: Jun. 14, 2026 When the opportunity for easy money is right in front of you, some people have trouble avoiding the temptation. Everyone needs to be held accountable to avoid the temptation. By all means, maintain the quarterly reporting. The risk to lessen the reporting is too obvious.

Sent from my iPhone

Nancy Gangloff — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Gangloff Affiliation: Jun. 14, 2026 The SEC must continue quarterly reporting for financial markets as the reports provide a level playing field for investors. Quarterly reports hold a company's CEO accountable to their company's financial data. To do otherwise merely opens the door for many unscrupulous companies' financial data and market trading.

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Nancy Gerth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Gerth Affiliation: Jun. 14, 2026 Please don't change this rules as I use quarterly reporting to make my financial decisions concerning my investments. Nancy Gerth, Monroe, Ohio.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Nancy Gilliam — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Gilliam Affiliation: Jun. 14, 2026 Quarterly reporting should continue to be required. It does an investor a disservice as well as the companies to review this only twice a year. Investors as well as companies will be operating in the dark. As an investor quarterly reports allow you to change direction maybe even stop company investing. It would allow companies to mismanage their finances for a longer time without investors knowing.

Nancy Haboush — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Haboush Affiliation: Jun. 14, 2026 No thank you on the SEC reporting rollback

Sent from my iPhone

Nancy Hirsch — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Hirsch Affiliation: Jun. 14, 2026 “The trading markets should have the benefit of quarterly financial information. Too much uncertainty otherwise Nancy Hirsch. St. Louis, Mo

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Nancy Keith — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Keith Affiliation: Jun. 14, 2026 Keep the reporting quarterly!

Sent from my iPhone

Nancy Klevene — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Klevene Affiliation: Jun. 14, 2026 This seems to be nothing more than another attempt to prey on the general public by the Corporate millionaires/billionaires. Mistrust in this administration and the billionaires who initiate and perpetuate these types predatory actions will negatively impact the retirement funds of millions of Americans which will have a huge negative impact on the economy in this country. Enough is enough of bleeding the American people dry - they have nothing more to give and the billionaires who feel they never have enough NEVER WILL

Sent from my iPhone

Nancy Kreykenbohm — Jun 14, 2026
Subject: S7-2026-15 From: Nancy Kreykenbohm Affiliation: Jun. 14, 2026 I went to Iceland several years ago. On the Icelandic Air plane, I learned that many of the people incarcerated in Iceland were

white collar crooks. I thought that was great news. People who cheat customers, develop Ponzi schemes, do insider trading, and otherwise harm the citizens of the United States should be convicted and belong in jail for their crimes. There is no question in my mind.

Sent from my iPad

Nancy Lagestee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Lagestee Affiliation: Jun. 14, 2026 Keep requirements for reporting quarterly.

Investors deserve and must be made able to review their individual investments and entire portfolio on a quarterly basis.

Nancy Lagestee
Santa Cruz CA

Nancy McClure — Jun 14, 2026
Subject: S7-2026-15 From: Nancy McClure Affiliation: Jun. 14, 2026 Dear SEC,

As a business owner in Saint Louis and someone who has seen the devastating results of a lack of accountability, I feel strongly that we need to keep the rules as they are.

I advocate for maintaining the current standards to ensure the necessary oversight and responsibility remains in place.

Best regards,

Nancy McClure
Certified Senior Advisor (CSA)®, CPRS
CarePatrol of Greater Saint Louis

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CarePatrol of Greater Saint Louis
Nancy McClure, Certified Senior Advisor (CSA)®, CPRS
7620 Capilia Dr., Saint Louis, MO 63123
O: 314-471-0042 | D: 314-402-6955 | F: 314-754-9601
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Nancy McGuigan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy McGuigan Affiliation: Jun. 14, 2026 Quarterly reporting needs to remain! My livelihood in retirement depends on timely reporting. This proposal to move it to semi-annual reporting does not help the common person at all! It's another example of the fed over-reach to benefit a chosen few.

Nancy McNeil — Jun 14, 2026
Subject: S7-2026-15 From: Nancy McNeil Affiliation: Jun. 14, 2026 Keep the law and full accountability in place! NO rollback!

Nancy McNemee — Jun 14, 2026
Subject: S7-2026-15 From: Nancy McNemee Affiliation: Jun. 14, 2026 Keep the reporting as it is. The people are entitled to quality and fair oversight on this matter. Nancy McNemee Homedale, ID

Nancy Merriman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Merriman Affiliation: Jun. 14, 2026 It only makes sense that investment companies should be accountable to investors at least quarterly and no less. It is OUR money they are working with after all.

Nancy MEYER — Jun 14, 2026
Subject: SEC REPORTING RULES From: Nancy MEYER Affiliation: Jun. 14, 2026 To who it may concern,
As a citizen I would like to submit my comment as do not change the rule.

Public companies in the U.S. are required to file quarterly and annual reports, specifically Form 10-K and Form 10-Q, to disclose their financial performance and business activities. These reports help

maintain compliance with SEC regulations and provide essential information to investors and the public.

Nancy Nix — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Nix Affiliation: Jun. 14, 2026 I am against semi annual reporting. Am retired and can't afford to lo
se any of my savings. Nancy Nix, Retired, Chetek, WI 54728

Nancy Peters — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nancy Peters Affiliation: Jun. 14, 2026 We all know how dangerous it is to stop the quarterly reports for oversight.Do not stop them.

Sent from my iPad

Nancy Todor — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nancy Todor Affiliation: Jun. 14, 2026 When just about all else in our lives is advancing toward more real-time action (think “settlement”, sports replays, etc) go ahead and take some steps backward … let’s not be ridiculous and pretend this is “better!”

Nanette Freeman — Jun 14, 2026
Subject: S7-2026-15 From: Nanette Freeman Affiliation: Jun. 14, 2026 This must stay in place as a deterant. There is no need for change. This has worked

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Natalie Towns — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Natalie Towns Affiliation: Jun. 14, 2026 Don't do it. Leave it quarterly. You are being unfair to investors if you change to bi annually. Transparency is deserved.

Stan and Natalie Towns
Kansas citizens

Nate Dale — Jun 14, 2026
Subject: S7-2026-15 From: Nate Dale Affiliation: Jun. 14, 2026 Clarity, transparency, responsibility, and accountability are AND should be required of ALL CEO's in all aspects of American businesses!
Nate Dale
Arkansas

Nathan — Jun 14, 2026

Subject: S7-2026-15 Comment From: Nathan Affiliation: Jun. 14, 2026 Keep transparency and keep the quarterly checks!!! Make the government work for the people, not inside traders. I work hard for the money I invest for my retirement, I expect the government to respect that.

Nathan

Naveed Ahmed — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Naveed Ahmed Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please don't take away quarterly reports. This gives us valuable information about the health of a company. Without this we would have to fly blind for a year.

Ned stanton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ned stanton Affiliation: Jun. 14, 2026 I am in favor of keeping quarterly reports for companies. Please do not change .

Sent from my iPhone

Neil Greenberg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Neil Greenberg Affiliation: Jun. 14, 2026 Like every other science, economics continues to find better and more elegant ways of solving problems. Let it do its work!!

Neil Greenberg
Greenberg Strategies
c. 215.805.1797

Neila Teixeira — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Neila Teixeira Affiliation: Jun. 14, 2026 I am Neila Teixeira of Massachusetts and am retired. I have no wish at this point in my life to see half my retirement fade away due to more lax and less frequent reporting. I strongly request that we maintain quarterly reporting and the oversight that goes with that reporting model.

Nelida Thomas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nelida Thomas Affiliation: Jun. 14, 2026 Nelida Thomas Retired in Florida need transparency to keep investments honest. Stay with quarterly reporting

Nellie Thomas
"To have character is to be big enough to take life on"

Nelson Barss — Jun 14, 2026
Subject: S7-2026-15 From: Nelson Barss Affiliation: Jun. 14, 2026 Save quarterly reporting for the next Enron

Sent from my iPhone

Nicholas Humber — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nicholas Humber Affiliation: Jun. 14, 2026 Nicholas Humber. Project manager. We have an enormous insider trading problem. It's only getting worse. This is a small step to prevent catastrophic losses in large sectors when certain people decide to artificially manipulate the stock of certain companies in the short term for personal gain. We all know who.

Nicholas Humber

Nicholas Morrison — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nicholas Morrison Affiliation: Jun. 14, 2026 Quarterly reporting should remain. Semi-annual reporting is another blatant attempt at corruption. Nice try, but eating the rich provides more than eating the poor.

Nicholas Morrison

Nick Klasne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nick Klasne Affiliation: Jun. 14, 2026 I support quarterly reporting and DO NOT support changing to semi-annual reporting!!

Sent from my iPhone

Nicki — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nicki Affiliation: Jun. 14, 2026 My tax dollars pay for regular reporting from the Seciritied Exchange Commission & I want to maintain the quarterly reporting. I'm a reporter & Ivread the reports.

Sent from my iPhone

Nicole Farrell — Jun 14, 2026
Subject: S7-2026-15 From: Nicole Farrell Affiliation: Jun. 14, 2026 To Whom It May Concern,

I am writing to advocate for maintaining the current quarterly reporting requirements. This policy was established in response to executive actions that negatively impacted many individuals, and the conditions that necessitated these guardrails remain unchanged.

It is in the best interest of the public to require frequent reporting from those in leadership positions. Maintaining this level of oversight ensures a necessary balance and protects society from the potential harm that can occur in the absence of such accountability.

Respectfully,

Nicole Farrell

Nicole Marro — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nicole Marro Affiliation: Jun. 14, 2026 I am a Trusts and Estates attorney in Rochester, NY, and we represent clients as fiduciaries of estates and trusts as well as beneficiaries of estates and trusts. It is critical that we know the current holdings as well as cost/expense ratio and all transactions currently so as to advise our clients. Waiting six months for financial information will be detrimental to clients.

Nicole M. Marro
Sent from iPhone

Nikki Maxson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nikki Maxson Affiliation: Jun. 14, 2026 Are you ****ing kidding me with this ****!? Enough is enough!! Stop taking all our money and lining your own pockets. If/when we have another civil war it will be because of this administration and it will be the People against DC and the rich and there's a **** ton more of us then you!!

Nikki O'leary — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Nikki O'leary Affiliation: Jun. 14, 2026 SEC needs to stick with Quarterly Reporting!!!!

Yahoo Mail: Search, Organize, Conquer

Nikolaos Hazinakis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nikolaos Hazinakis Affiliation: Jun. 14, 2026 Quit enabling shady business practices for big business. America has lost it's way, and part of the reason is because too many folks worship money and power over God. Almost all Americans have had enough of the corruption of the past few years. The SEC should not allow this at all as it breaks Generally Accepted Accounting Practices.

Nilda Barreto — Jun 14, 2026
Subject: S7-2026-15 From: Nilda Barreto Affiliation: Jun. 14, 2026 Saving quarterly reporting is a must. Quarterly reporting has CEOs personally sign their financials four times a year, with prison on the line for signing a lie. Fewer signatures means less accountability. Quarterly reporting helps keeps public companies on the straight and narrow line of honesty.

No Name — Jun 14, 2026
Subject: Comment on S7-2026-15 From: No Name Affiliation: Jun. 14, 2026 Not a good idea. Don't do that.

Noelle Burns — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Noelle Burns Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
transparency is necessary!

Nolan Kerr — Jun 14, 2026
Subject: S7-2026-15 From: Nolan Kerr Affiliation: Jun. 14, 2026 With the rampant Fraud being exposed almost every day, WE want to hold every CEO, CFO , Politician and persons caught in the act of knowingly committing any and all forms of Fraud. WE demand saving the Quarterly Reporting and the punishments that come with it Fraud. .Respectfully Mr and Mrs Nolan R Kerr.

Nora Sheffield — Jun 14, 2026
Subject: S7-2026-15 Comment From: Nora Sheffield Affiliation: Jun. 14, 2026 Keep quarterly reports!!

Sent from my iPad

Noreen Walsh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Noreen Walsh Affiliation: Jun. 14, 2026 My name is Noreen Walsh. I am retired from federal service. I live in the Denver area. I strongly object to your proposal to reduce the current frequency of reporting to less than quarterly. The system in place works well, and provides me and others with timely data to influence investment decisions that impact my family. Anything less is too infrequent to be of service.

More transparency is always helpful, and in this case it assists me greatly to know about the current financial health of a company when contemplating buying or selling their stock. Quarterly reporting has been in place for many years, companies have established protocols for gathering data, as well as timeframes for reporting, and the system works well. There’s no reason to change it, and change could very likely significantly negatively impact many small investors like myself.

Your proposal is bad for investors and smacks of impartiality. The current system works. I urge you to not spend time and money on an unnecessary proposed change that will benefit industry and harm small investors.

Noreen Walsh

Obiamaka Ude — Jun 14, 2026
Subject: S7-2026-15 Comment From: Obiamaka Ude Affiliation: Jun. 14, 2026 To those who it may concern,

I am a the first to invest in my family. I am a graduate student in California, navigating our public markets on my own. My motivation for doing so is to transform my family's financial future. I rely on quarterly reporting to inform myself on the direction of the companies I am invested in. Quarterly reporting keep these firms responsible to their shareholders. We must insist that they remain answerable to the public. People think that investing is just gambling and doubt that they can engage in markets with clarity about the companies we invest in. We need to continue to maintain trust in our markets and the quarterly SEC review maintains confidence in our markets. A 6 month blackout period encourages insider trading and opens the gates to misconduct. Please do not allow the poor example of political and economic lawlessness of our contemporary moment keep you all from regulating. It is in times like these that we need strong regulators to hold the line and maintain a sense of trust in our public markets. This is not private equity and these lines should not be blurred.

I urge you to maintain our quarterly mandate and protect small retail investors!

- O. Ude, a concerned Californian citizen.

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oktaxcpa — Jun 14, 2026
Subject: S7-2026-15 Comment From: oktaxcpa Affiliation: Jun. 14, 2026 As a retired CPA I believe too many problems can be hidden in those six month periods. Businesses hide enough in the quarterly periods! Please don't do this. Patricia Harriman Retired CPA

Yahoo Mail: Search, Organize, Conquer

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olga Cline — Jun 14, 2026
Subject: Comment on S7-2026-15 From: olga Cline Affiliation: Jun. 14, 2026 Dear Secretary,
My name is Lydia. I am a Californian Conservative business owner. I ask that you respectfully stand with us in the matter of Quarterly Reporting.
For far too long we have been ignored while the Elite’s, yourself included, continue to make decisions not only on this subject but many others against what the majority of the American People want, against what benefits us as a whole. It is time that you do what is right. We are tired of being ignored. We are tired of the bad decision making within our Government that does not align with what is right. Changing the reporting requirements keeps us the American People in the blind while all of you certainly are not.

Best Regards

Olga Lydia Cline

A TRUE AMERICAN 🇺🇸

Sent from Olga Lydia Cline

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Oliver Deng — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Oliver Deng Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
In order to have visibility into corporations it's imperative to continue to report quarterly earnings. The only people who would benefit from less reporting is the corporations not the investors who are buying the stocks. Isn't the sec supposed to ensure fairness in our equity markets?

Olivia Lizotte — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Olivia Lizotte Affiliation: Jun. 14, 2026 We need quarterly accountability. No need to return to another economic collapse where our money is stolen again by big companies hiding their losses.

Oma Monty — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Oma Monty Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
You SHOULD make ALL filings by PUBLIC/TRADED companies PUBLIC knowledge, the MOMENT it's traded!!! It shouldn't matter if it's QUARTERLY EARRINGS statements or the second they buy an OPTION!! The RETAIL TRADER has as much a right to KNOW as ANYONE ELSE!!!! EQUAL PLAYING FIELD!!! NO MORE FAVORS FOR THE RICH+!!!!

---

ondine angarola langford — Jun 14, 2026
Subject: S7-2026-15 Comment From: ondine angarola langford Affiliation: Jun. 14, 2026 We need total disclosure. They should report every month. You are trying to collude with companies to hide their losses and potential fraud

Sent from my iPhone

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opeggy0 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: opeggy0 Affiliation: Jun. 14, 2026 I want QUARTÈRLY REPORTING! I want to Build My Legacy.

Why would anyone want to lose money by changing from what we have that works to something that we absolutely know will lose us money?

Quarterly Reporting is the correct financial decision.

Sincerely,
Margaret S O'Leary
Monroe, CT 06468

"I have decided to stick with love. Hate is too great a burden to bear." Martin Luther King, Jr.

~Peace~

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opeggy0 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: opeggy0 Affiliation: Jun. 14, 2026 I want QUARTÈRLY REPORTING! I want to Build My Legacy
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Monroe, CT 06468

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~Peace~

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opeggy0 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: opeggy0 Affiliation: Jun. 14, 2026 Margaret OLeary
35 Crescent Place
Monroe, CT 06468

I want QUARTÈRLY REPORTING! I want to Build My Legacy
Why would anyone want to lose money by changing from what we have had that works to something that we absolutely know will lose us money?
Quarterly Reporting is the correct financial decision.
Sincerely,
Margaret S OLeary

"I have decided to stick with love. Hate is too great a burden to bear." Martin Luther King, Jr.

~Peace~

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osuallen — Jun 14, 2026
Subject: S7-2026-15 From: osuallen Affiliation: Jun. 14, 2026 Those who do not study history are bound to repeat it. Do NOT relax this requirement! History has proven over and over every time we have relaxed penalties and requirements on anything financial related - guess what, the bad thing that the requirements and penalties were put in place so it did not happen again, now happen again.

Outlook mail Team — Jun 14, 2026
Subject: S7-2026-15 From: Outlook mail Team Affiliation: Jun. 14, 2026 Please keep quarterly reports-they are very important check .

Mary Picucci
Milwaukie, Oregon
Sent from my iPhone

P Whitcraft — Jun 14, 2026
Subject: S7-2026-15 Comment From: P Whitcraft Affiliation: Jun. 14, 2026 We must continue with quarterly reporting!

Yahoo Mail: Search, Organize, Conquer

P.L. Berquist — Jun 14, 2026
Subject: S7-2026-15 Comment From: P.L. Berquist Affiliation: Jun. 14, 2026 P Berq , transparancy is of the utmost importance , honesty & keeping people informed it’s our investments. Protect the people always . Thank you

P Berq

Pabby Arnold — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pabby Arnold Affiliation: Jun. 14, 2026 Quarterly!!

Palam Annamalai — Jun 14, 2026
Subject: S7-2026-15 From: Palam Annamalai Affiliation: Jun. 14, 2026 I am an investor in stock market and i dont want to roll back company regulations. Please dont change the rules

Thank you. Pal A

Sent from my iPhone

Pam — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pam Affiliation: Jun. 14, 2026 Keep Quarterly Reporting ! - In this “Day & Age “Of deceit, being so rampant - It's very necessary! I AM a business owner (Corp). MY employees & myself-should always know where we stand Financially & Retirement Wise & PLUS- TRUST NEEDS TO REESTABLISHED- does this change-increase “TRUST” when it comes to Investments & other higher decision making -by Government & Large Corporations. I will look at S7-2026-15 closer-
to TRY to Discern -it’s REAL PURPOSE. I just feel, upon reading this for the first time, that there is an
“ Underlying Motive” & it is NOT CONCERN for “The People”. I hope I’m wrong !

Sent from my iPad

Pam Corning — Jun 14, 2026
Subject: S7-2026-15 From: Pam Corning Affiliation: Jun. 14, 2026 A certification costs an honest executive nothing to sign, it just exposes the fraudsters. We need our Corporate leaders to be responsible for the validity of the information they provide. Formal, Quarterly filings protect investors and taxpayers whose taxes often go to support these companies in the form of special consideration at both the state and federal level. We need accurate representations about the companies we invest in and support. Personally confirming validity of quarterly submissions is not a hardship. It is necessary for effective decision making by those impacted by businesses. These leaders get paid exorbitant sums and need to have a process in place to hold them accountable on a quarterly basis.
Sincerely,
Pam Corning Retired IT Director Bantam Ct

Pam Fackler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pam Fackler Affiliation: Jun. 14, 2026 Pam Fackler, PT grocery clerk, Tampa FL

Worked my entire life, and have average savings. Altering reporting could change how reporting is done.

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Pam Martin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pam Martin Affiliation: Jun. 14, 2026 This is ridiculous!
Not good at all!
Pamela Martin

Pam R — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pam R Affiliation: Jun. 14, 2026 Please don't reverse this law. The rich steal from the poor without constant oversight. We lost $88,000.00 back in the late sixties. After they robbed us all blind they went bankrupt.

Pam Selby — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pam Selby Affiliation: Jun. 14, 2026 Pam Selby, bookkeeper, Kansas. Now a senior and on fixed income from our hard earned savings. Why try something you have proof doesn't work? We need be learning from past experience not repeating the mistakes. So who is going to benefit from reducing reporting? Sure won't be those of us that have put away savings for our retirement.

Sent from my iPhone

Pam Stockton — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pam Stockton Affiliation: Jun. 14, 2026 KEEP quarterly reporting !!!!
- STOP looking for ways to cheat people out of their hard-earned money !!!!
- DO the right thing and increase our earnings !!!!

Do not flood my inbox with ads or messages

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Pam Stockton

PAM STOLZER — Jun 14, 2026
Subject: S7-2026-15 Comment From: PAM STOLZER Affiliation: Jun. 14, 2026 Quarterly reporting must remain in place. Billionaires and crooked politicians already have an advantage. The majority of Americans rely on quarterly reports.

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pam toleikis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: pam toleikis Affiliation: Jun. 14, 2026 I feel that quarterly reporting is vital to keep companies working on improvement & innovation. Six months is a long time

in today's business world for accurate & timely information. I retired from a fortune 59 company & know we always had our eye on what would be reported every quarter & what/where we said we were going. Keeps you honest in what can & cannot be delivered.
Pamela Toleikis

Total Success Promotions
630-841-6395

PAMELA FARLAND — Jun 14, 2026
Subject: Comment on S7-2026-15 From: PAMELA FARLAND Affiliation: Jun. 14, 2026 Keep them going quarterly . I am a retiree and cannot afford to loose the money do painstakingly earned. Do not change what has a proven good track record.
Thank you
Pamela Farland
Sent from my iPhone

Pamela Fizer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pamela Fizer Affiliation: Jun. 14, 2026 Keep reporting Quarterly! For profit businesses cannot be counted on for financial honesty. Do not return us to the past to satisfy the business community- think of the public good, please, and not ways to hide a multitude of financial sins!!

Sent from my iPhone

Pamela Hagedorn — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pamela Hagedorn Affiliation: Jun. 14, 2026 Keep the quarterly reports, other wise we the consumer won't know what's going on with the stock market

Yahoo Mail: Search, Organize, Conquer

PAMELA KENNEDY — Jun 14, 2026
Subject: S7-2026-15 From: PAMELA KENNEDY Affiliation: Jun. 14, 2026 Keep it Quartley!!!

Sent from my iPhone

Pamela Love-White — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pamela Love-White Affiliation: Jun. 14, 2026 My question is why change back to a system that has less transparency! Americans want and need to know what their government is doing to support them AND to protect them from corporate greed. Left to their own integrity, ethics and morals, companies would only care about profits. Shameful as that is, it is

an accurate portrayal of giant corporations. Pam White, retiree from Texas.

PAMELA MISNER — Jun 14, 2026
Subject: S7-2026-15 From: PAMELA MISNER Affiliation: Jun. 14, 2026 Don’t make it so easy for them to gibe criminals. Make them accountable. .

Sent from my iPhone

Pamela Pierce — Jun 14, 2026
Subject: S7-2026-15 From: Pamela Pierce Affiliation: Jun. 14, 2026 Pamela Pierce
Retired
Boston Ma.
Keep an honest man honest…

Sent from my iPhone

Pamela Price — Jun 14, 2026
Subject: S7-2026-15 From: Pamela Price Affiliation: Jun. 14, 2026 CEOs should not be given impuñity for leading their firms down an illegal path. Please continue ro require CEO signatures on reports.

Pamela Price — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pamela Price Affiliation: Jun. 14, 2026 As a retiree, I need to know how my funds are performing. Please maintain quarterly reporting.

Pamela Reinholz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pamela Reinholz Affiliation: Jun. 14, 2026 No, transparency is so important quarterly reports are a must for us investors.

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Pamela Reinholz — Jun 14, 2026
Subject: File No. S7-2026-15 From: Pamela Reinholz No, transparency is so important quarterly reports are a must for us investors.

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pamela roberts — Jun 14, 2026

Subject: S7-2026-15 From: pamela roberts Affiliation: Jun. 14, 2026 Reports every quarter with personal signature! Protect investors.

Sent from my iPad

Pamela Toleikis Retired director Hanesbrands, Manager Saralee Corporation — Jun 14, 2026
Subject: File No. S7-2026-15 From: Pamela Toleikis I strongly feel that reporting should stay quarterly. Having retired from both a fortune 50 & a fortune 500 company I see the value of quarterly reports. You focus on what you said & what can be delivered. It promotes business growth & innovation rather than slugginess & not fixing problems. Six months is too long to report given the speed of business these days.

Pamela Volk-Cone — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Volk-Cone Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years.
This new rule would give an unfair advantage to the already wealthy and big institutional investors. Quarterly disclosures help us make informed decisions. The SEC shouldn’t take vital information away from us. DO NOT disclose any personal trading or investing information.

A stable economy comes from all having equal access to information to make informed decisions. Ultra wealthy don't contribute to a stable economy and better quality of life for all. Instead they hoard their wealth and deprive others of resources.
Allowing others from different economic levels to make informed decisions and protecting their vital information helps to contribute to the over all wealth of an economy and country. Plus those people tend to improve quality of life for others which raises everyone up, not just a greedy few who won't pay taxes or help others. They tend to drain a country's resources without contributing positively. Thus destabilizing an economy.

Pat Barnett — Jun 14, 2026
Subject: S7-2026-15 From: Pat Barnett Affiliation: Jun. 14, 2026 Quarterly reporting is a common practice in industry. Changing that would remove important safeguards. There is no justification for this and it will further erode the public’s trust in federal agencies like yours that appears to be siding with industry over consumer protection.

Pat Barnett, JD

Pat Davis — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Pat Davis Affiliation: Jun. 14, 2026 Please continue quarterly reporting. It helps me plan and manage my finances. No more work for companies as it would stay the same as it currently is. Thank you.

Sent from my iPhone

PAT DERATTO — Jun 14, 2026
Subject: Comment on S7-2026-15 From: PAT DERATTO Affiliation: Jun. 14, 2026 Do not approveva return to prior days with less visibility. We have the right to quarterly if not monthly financial reporting.

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Pat Emmert — Jun 14, 2026
Subject: S7-2026-15 From: Pat Emmert Affiliation: Jun. 14, 2026 Keep reports quarterlly and fair to all.

Yahoo Mail: Search, Organize, Conquer

Pat Ford — Jun 14, 2026
Subject: S7-2026-15 From: Pat Ford Affiliation: Jun. 14, 2026 Please keep Quarterly reports rather than semi annual reports. As an investor , I need to know what is happening with my retirement because at 80,I can not go out and get a job if I do not have enough money for my future

Sent from my iPad

Pat G — Jun 14, 2026
Subject: S7-2026-15 From: Pat G Affiliation: Jun. 14, 2026 It is imperative that quarterly reporting continue! We the American people need to be confident that financial information from powerful parties is presented quarterly to prevent fraud. Please continue to demand quarterly reports! Pat Gracian, San Diego, CA

Pat Gormally — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pat Gormally Affiliation: Jun. 14, 2026 Pat Gormally. Retired. This master got my children and grandchildren

Sent from my iPhone

Pat Green — Jun 14, 2026
Subject: S7-2026-15 From: Pat Green Affiliation: Jun. 14, 2026 quarterly reporting should continue to happen. somebody needs to monitor the SEC also just so they don't try to do anything else that is not in the publics interest

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Pat Hughes — Jun 14, 2026
Subject: S7-2026-15 From: Pat Hughes Affiliation: Jun. 14, 2026 Don’t enable the cheaters

Sent from my iPhone

Pat Moody — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pat Moody Affiliation: Jun. 14, 2026 Our money. Let’s see it.

Sent from my iPhone

Pat Murphy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pat Murphy Affiliation: Jun. 14, 2026 A lot can go wrong six months If the rules are changed, companies will be able to conceal bad news -- like failed product launches, ballooning debt, lawsuits, and poor sales -- for six months at a stretch. Today the law forces companies to surface that information every three months. This change will give insiders the time to sell their shares and let the smaller investor takes the hit when bad news tanks the stock. Please continue to require quarterly reporting.

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pat parma — Jun 14, 2026
Subject: Comment on S7-2026-15 From: pat parma Affiliation: Jun. 14, 2026 Keep quarterly reporting! Makes more sense. Pat Parma
Georgetown TX 78626

Yahoo Mail: Search, Organize, Conquer

PATRICA KESSINGER — Jun 14, 2026
Subject: S7-2026-15 From: PATRICA KESSINGER Affiliation: Jun. 14, 2026 Quarterly reporting should remain in place! If it is changed and something bad happens because of that change it should fall on you to make it right!

Sent from my iPhone

Patrice Jordan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patrice Jordan Affiliation: Jun. 14, 2026 Absolutely not! Investors need to make adjustments sooner than later.

Sent from my iPhone

Patrice Kelly — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patrice Kelly Affiliation: Jun. 14, 2026 We need to keep companies from lying about profits. If it’s not broke don’t fix it. Don’t change the reporting .

Sent from my iPhone

Patrice Murphy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Patrice Murphy Affiliation: Jun. 14, 2026 A lot can go wrong six months If the rules are changed, companies will be able to conceal bad news -- like failed product launches, ballooning debt, lawsuits, and poor sales -- for six months at a stretch. Today the law forces companies to surface that information every three months. This change will give insiders the time to sell their shares and let the smaller investor takes the hit when bad news tanks the stock. Please continue to require quarterly reporting.

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patricia bandy — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: patricia bandy Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The idea of giving investors less information in a process meant to fund their future doesn't make any sense unless you factor in an ulterior motive.Rule S7-2026-15 is bad for investors and i'm not the only saying, "If i don't have the information i need to feel comfortable with investing, I wont."

Patricia Berna — Jun 14, 2026
Subject: S7-2026-15 From: Patricia Berna Affiliation: Jun. 14, 2026 Continue quarterly reporting

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Patricia Blumenthal — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patricia Blumenthal Affiliation: Jun. 14, 2026 History shows that quarterly reporting is better for the everyday investor as it provides more transparency for decision making. Less reporting allows companies to hide mistakes, losses, strategy errors, changes in leadership, etc. Let’s give a nod to what has worked for over a decade and not change what isn’t broken!

Tricia Blumenthal
Brentwood, TN
37027

Sent from my iPhone

PATRICIA ELLSWORTH — Jun 14, 2026
Subject: Comment on S7-2026-15 From: PATRICIA ELLSWORTH Affiliation: Jun. 14, 2026 We need more transparency, not less. Keep it at a quarterly report.

Sent from my iPhone

Patricia Harris — Jun 14, 2026
Subject: S7-2026-15 From: Patricia Harris Affiliation: Jun. 14, 2026 Patricia Harris, retired teacher, Mays Landing, NJ. We need MORE transparency, not less. This just makes it even easier to cheat. Please don't allow corporations to continue to have the
system.

Yahoo Mail: Search, Organize, Conquer

Patricia Herman — Jun 14, 2026
Subject: S7-2026-15 From: Patricia Herman Affiliation: Jun. 14, 2026 My parents lost a large portion of their retirement acct, due to the Enron scandal. It was heartbreaking. I think quarterly recording needs to remain so that companies are transparent with their stockholders. Please vote to save quarterly reporting.
Thank you sincerely,
Patricia & Donald Herman
Raleigh, NC

Patricia Johnson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Patricia Johnson Affiliation: Jun. 14, 2026 Quarterly reporting is needed!

Sent from my iPhone

Patricia L Kirkpatrick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patricia L Kirkpatrick Affiliation: Jun. 14, 2026 I don’t support a change to semi- annual disclosure. I have a good retirement nest egg established and a change from quarterly would result in a loss of 1/3 or more, as seen twice before in history. Our MAGA government keeps wanting to erase improvements in our society in many areas, such as healthcare, cultural norms and now taking financial systems back to the 1950’s. Keep moving forward and growing America, stay with quarterly disclosures and strong oversight. Patricia Kirkpatrick, retired registered nurse, Spring Hill, TN ,

Sent from my personal iPhone

PATRICIA LANG — Jun 14, 2026
Subject: Comment on S7-2026-15 From: PATRICIA LANG Affiliation: Jun. 14, 2026 I do not agree with going to half yearly reporting, it has been tried & was discarded after investors lost much of their savings.
Patricia Lang Retired Optician
Olympia, Washington

Patricia Lloyd — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patricia Lloyd Affiliation: Jun. 14, 2026 This is an incredibly bad idea. Every time regulations are removed, for example Glass-Steigel , disaster results. So many people are struggling with housing etc now, it's ridiculous to undermine financial reporting now. This is a terribly bad idea. Retired Accountant , Albany New York

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patricia nolan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: patricia nolan Affiliation: Jun. 14, 2026 Keep quarterly reports.

Get Outlook for iOS

PATRICIA PIERCE — Jun 14, 2026
Subject: Comment on S7-2026-15 From: PATRICIA PIERCE Affiliation: Jun. 14, 2026 This would be an absolute mistake! The investors deserve more transparency not less. They deserve timely reports of the status of their investments.
Patricia D Pierce
Indialantic Florida 32903

Sent from my iPhone

Patricia Shuhayda — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Shuhayda Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I feel this law you and your friends would like to pass would literally rob smaller investors of opportunities to intelligently make smarter decisions early enough to profit and benefit them. As they cannot profit like the other richer investors for that law would keep poorer investors in the dark for 6 months. Thus causing them to lose their money invested. Please reconsider this unfair law!!!
Sincerely. Patricia Shuhayda

Patricia Singh — Jun 14, 2026
Subject: S7-2026-15 Comment From: Patricia Singh Affiliation: Jun. 14, 2026 As a retired person, we need to keep quarterly reports. I want to know exactly what MY money has earned! I appreciate one bank we have that reports and distributes monthly.
It's all on a spreadsheet - there is no reason to not let us know what we have earned quarterly!
Thank you for listening
Patricia Singh- republican voter here

Sent from my iPhone

Patricia Smiles — Jun 14, 2026
Subject: S7-2026-15 From: Patricia Smiles Affiliation: Jun. 14, 2026 Keep them quarterly, put them in jail if records are inaccurate

Sent from my iPhone

Patricia Taylor — Jun 14, 2026
Subject: S7-2026-15 Comment From: Patricia Taylor Affiliation: Jun. 14, 2026 Keep it! so much corruption in everything!

Patrick None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Patrick As an investor I disagree with the amendment to allow biannual company reporting. There is no disadvantage to the company as they gather that information quarterly. There is a disadvantage to those wanting to know the status of a company's finances. I think it also increases the likelihood of detecting fraudulent activity.

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patrick burns — Jun 14, 2026
Subject: S7-2026-15 Comment From: patrick burns Affiliation: Jun. 14, 2026 This is grossly unfair for a system that's already set up to steal your savings/money based on Maritime law. You reap where you do not sow ! Enough is enough!

Patrick Cameron — Jun 14, 2026
Subject: S7-2026-15 Comment From: Patrick Cameron Affiliation: Jun. 14, 2026 This is another example of our current criminal federal government that needs to be stopped now.

PATRICK MARONEY — Jun 14, 2026
Subject: S7-2026-15 Comment From: PATRICK MARONEY Affiliation: Jun. 14, 2026 I Do not support this. I need to know my finances quarterly; I get taxed quarterly! Tired of legislation that allows big banking and corps to harm people so they can achieve higher bonuses.

Smiles,
Sally 🙂

Patrick McCann — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Patrick McCann Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away.

By doing so, you will make insider trading more prevalent while everyone else loses money. This will only result in economic disaster.

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patrick sterner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: patrick sterner Affiliation: Jun. 14, 2026 Financials less often = less transparency + MORE FRAUD OPPORTUNITIES. Please don't change reporting requirements.

Patsy Mather — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patsy Mather Affiliation: Jun. 14, 2026 We need more transparency not less. If a business is legal they should not have to hide their books.

Sent from my iPad

Patsy Sponholtz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patsy Sponholtz Affiliation: Jun. 14, 2026 This absolutely horrible. Everything is being set up to damage families. I hope people wakeup and realize what the GOP is doing. Don't do this you have already damaged enough for people.

Patti Luzi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patti Luzi Affiliation: Jun. 14, 2026 Please stop taking us backwards in every way this administration can! Stop messing with how it is now unless you can make it better!
Patti Luzi
Sent from my iPhone

Patty Mitchell — Jun 14, 2026
Subject: S7-2026-15 From: Patty Mitchell Affiliation: Jun. 14, 2026 Transparency every quarter

Sent from my iPhone

Patty Mitchell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patty Mitchell Affiliation: Jun. 14, 2026 No! Actually monthly would be better but definitely not biannually! Quarterly will suffice

Sent from my iPhone

Patty Povey — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Patty Povey Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!!!

Sent from my iPhone

Patty Quick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Patty Quick Affiliation: Jun. 14, 2026 We have the right to have up to date transparency of our holdings. My financial advisor is doing a great job with the quarterly reporting that is in place. There is no benefit to the advisors and their clients in changing the system that is in place. In fact, if this IS going to change, make it monthly! Patricia A. Quick, retired, Rio Rancho, NM

Sent from my iPhone

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paul accorsini — Jun 14, 2026
Subject: Comment on S7-2026-15 From: paul accorsini Affiliation: Jun. 14, 2026 Keep the current reporting system

Sent from my iPhone

Paul Barnes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paul Barnes Affiliation: Jun. 14, 2026 No. I already do not trust corporations. And insiders. I get screwed sufficiently as a retail investor. This is a bad idea in a climate where the bottom 80% are getting effed whike the top 20% literally "cruise" along.

Warmest regards,

Paul
Paul Barnes
Mobile: 262.483.1581

Paul Bove — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul Bove Affiliation: Jun. 14, 2026 Having timely and accurate information is vital for investors and their fund managers. This change will deprive people of vital information needed to make financial decisions.

Sent from my iPhone

Paul Certo — Jun 14, 2026
Subject: S7-2026-15 From: Paul Certo Affiliation: Jun. 14, 2026 Quarterly reporting is a farce designed to let the crooked executives escape detection. The SEC should not let itself become an accessorie after the fact!

Paul Constantine — Jun 14, 2026
Subject: S7-2026-15 From: Paul Constantine Affiliation: Jun. 14, 2026 The law was put in place for a reason. Cutting the requirements serves no reason except for corporations. LEAVE IT ALONE!!!

Paul Donner Investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: Paul Donner SEC: If and when you move us back to semi-annual reporting, the place to get a better return will be in Japan, Korea and India vs. the United States. This is based on historical fact. Semi annual reporting will slow down growth because the less frequent numbers drown motivation in investing and perceived validity of market/corporate growth numbers. This will put another arrow in China's economic quiver to overtake the US economically sooner than the current estimated mid 2030s. Go ahead, ignore documented history and add complexity to the US economy by reducing visibility. This is not the time to reduce confidence of US and foreign investors in publicly traded companies.

Paul Hayes — Jun 14, 2026
Subject: S7-2026-15 From: Paul Hayes Affiliation: Jun. 14, 2026 The work that is required is worth it to be a prevention of actions that would be detrimental to people's savings.

Paul Hayes

Paul Hopper — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul Hopper Affiliation: Jun. 14, 2026 This is obviously not good for the individual investor. Why are we stacking things against them?

Sent from my mobile device

Paul Horatio — Jun 14, 2026
Subject: S7-2026-15 From: Paul Horatio Affiliation: Jun. 14, 2026 Keep it the way it is now. Four times a year !

Paul Markey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paul Markey Affiliation: Jun. 14, 2026 Paul Markey. Retired. Maryland. Quarterly reporting has been proven many times to be the best way forward. Changing this policy has been proven historically to yield far lower results for investors. Please do not change this rule.

Paul Markey

Paul McInerney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul McInerney Affiliation: Jun. 14, 2026 Keep the quarterly reports.

Paul Mclain — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paul Mclain Affiliation: Jun. 14, 2026 Quarterly reporting matters deeply. Working class Americans can't take a hit like this. Maintain quarterly reporting!!

Paul Moran — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul Moran Affiliation: Jun. 14, 2026 Keep quarterly financial reporting. In today's modern world of computers it is so much easier than in the past. Eliminating quarterly reporting is taking a step back not forward. Daily most people watch the stock market results and people need to have the option of tracking financial results on a timely basis. Extending financial reporting requirements only makes it's more difficult for the average investor to make informed decisions.
Paul A. Moran
Retired Manager of Financial Planning and Analysis

Sent from my iPhone

Paul Nehring — Jun 14, 2026
Subject: S7-2026-15 From: Paul Nehring Affiliation: Jun. 14, 2026 As an investor, we rely on quarterly reporting. Not having that will just create more Enrons, more ponzi schemes schemes and too much risk. If we want the free market to succeed, we also need oversight to ensure there is not fraud the Enron learns of fraud that destroy trust in the market.

Paul Nehring

Paul Walker — Jun 14, 2026
Subject: S7-2026-15 From: Paul Walker Affiliation: Jun. 14, 2026 Your job is to track wallstreet scammers. Do your job or be replaced.

Paul Weller — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul Weller Affiliation: Jun. 14, 2026 Companies need to be accountable. Quarterly reporting should continue. Investors and people like me with retirement funds invested in the stock market have a right to know the financial health of the businesses trading there.

Paul Weller, PLA, ISA, LEED AP
California License #4879
ISA Certified Arborist #WE-7862A
(916) 955-1384

Paul Yee — Jun 14, 2026
Subject: S7-2026-15 Comment From: Paul Yee Affiliation: Jun. 14, 2026 -Investors need timely information. e.g. Bad news about Tesla Cybertrucks? Wait 6 months.

-Paul Yee, retired

YEE.paul@icloud.com

Sent from YEE's iPhone fourteen

Paula Bentley — Jun 14, 2026
Subject: S7-2026-15 From: Paula Bentley Affiliation: Jun. 14, 2026 We need transparency to keep CEO's and companies honest, especially in this time of increasing corruption. The people want more accountability, not another free pass for the wealthy and powerful.

Sincerely,
Paula Bentley

Paula Buckingham — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paula Buckingham Affiliation: Jun. 14, 2026 No I need to know quarterly

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Paula Perrone — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paula Perrone Affiliation: Jun. 14, 2026 To whom it may concern,

I am opposed to less than quarterly financial reporting from companies. The last time this was tried, the results were devastating and we should've learned from that experience. Americans need more transparency from government and public institutions, not less. This movement for less transparency is obviously being pushed by those CEOs and Government officials who want to profit from this and enrich themselves through fraudulent means at our expense. This must be stopped.

Paula Perrone
Westford, MA

Paula Sautter — Jun 14, 2026
Subject: S7-2026-15 From: Paula Sautter Affiliation: Jun. 14, 2026 To the SEC:
Quarterly reporting is essential. Great amounts of money can tempt even the most honest to make decisions justified by greed and self-interest. The more often a company is reviewed, the more likely the executives will be reminded that there are consequences for illegal actions.
Thank you for holding every chief executive accountable for their decisions and their actions.

Paula Walker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Paula Walker Affiliation: Jun. 14, 2026 Do not revert to 1955 reporting submissions!!!!!!

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pavenda — Jun 14, 2026
Subject: S7-2026-15 From: pavenda Affiliation: Jun. 14, 2026 When deregulation protects only the criminals, then there is no regulation at all. When chaos ensues, everyone loses but business fails first.

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pavenda — Jun 14, 2026
Subject: S7-2026-15 Comment From: pavenda Affiliation: Jun. 14, 2026 Quarterly reporting is essential for investors, shareholders and the companies themselves. Keep the transparency and thus, your investors.
Polly Kincaid

PB R — Jun 14, 2026
Subject: S7-2026-15 From: PB R Affiliation: Jun. 14, 2026 I am a consered citizen. This is outrageous. The CEO'S, CFO'S should be signing the quarterly reports.
Signed
PBRaulerson,
1316 Glenford Lane,
Lakeland FL

Peer Kuhnt — Jun 14, 2026
Subject: S7-2026-15 From: Peer Kuhnt Affiliation: Jun. 14, 2026 It should stay! Stop the greed!

Sent from my iPhone

Peg Day — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peg Day Affiliation: Jun. 14, 2026 We want transparency-not cheating

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Peg William — Jun 14, 2026
Subject: S7-2026-15 Comment From: Peg William Affiliation: Jun. 14, 2026 This needs to remain quarterly. Especially NOW!!!

Peggy — Jun 14, 2026
Subject: S7-2026-15 From: Peggy Affiliation: Jun. 14, 2026 Did we learn nothing from the example of Enron? I worked at WorldCom and saw my retirement account vanish due to the same shenanigans as the head of Enron did. At the time I just said ,"Oh well" and kept working. Now I'm retired and it sure would be nice to have that money! Margaret Fry, Retired, Tulsa OK. Don't take your eyes off the CEOs! They get away with enough!

Sent from my iPad

Peggy Blackwell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peggy Blackwell Affiliation: Jun. 14, 2026 Accurate and timely reporting helps companies and investors. Current requirements must be maintained. Less reporting will affect my investment values negatively and those of the American public, it must be maintained. It's already been proving to work. Required quarterly reporting must be maintained. Don't downgrade the our markets by making filing requirement less frequent. No!

Peggy Blackwell

Peggy Duffield — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peggy Duffield Affiliation: Jun. 14, 2026 Dear FEC,

I care about quarterly reporting. I want quarterly reporting to continue. It works, it's probably more profitable in the long run for citizens and it's how our country stays on track. It helps me stay current and aligned with my portfolio. Please don't change it!

Sincerely,

Margaret Duffield
St. Louis MO 63122

Peggy Moineau — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peggy Moineau Affiliation: Jun. 14, 2026 Continue with

quarterly reporting! Too much can change in 6 months and we need that information to make educated decisions about our portfolio!

Sent from my iPhone

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penlee143 — Jun 14, 2026
Subject: Comment on S7-2026-15 From: penlee143 Affiliation: Jun. 14, 2026 Pennie Newman. Semi retired Physical Therapist. I depend on my retirement funds! At 72 I no longer can work full time. My investment management company needs the quarterly reports to better manage my retirement funds! Let's not go backwards on this. Please continue with quarterly reports.

Sent from my Galaxy

Penny Heeren — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Penny Heeren Affiliation: Jun. 14, 2026 If anything? These should increase in frequency, not decrease. With automated systems? The chief Executives already know the expected numbers far enough in advance they can make what seems like routine changes that can be used to manipulate low numbers. If they had 6 months instead of every three? It would only get worse.

Penny Carrington

PENNY SPRINGER — Jun 14, 2026
Subject: S7-2026-15 From: PENNY SPRINGER Affiliation: Jun. 14, 2026 Keep reporting QUARTERLY!!!!!

Perry Burton — Jun 14, 2026
Subject: S7-2026-15 From: Perry Burton Affiliation: Jun. 14, 2026 Corruption is everywhere. Keep quarterly signatures.
Keep accountability.
Investigate, arrest, prosecute, convict, and incarcerate those caught breaking the law.

Perry Burton

Pete Mihovich — Jun 14, 2026
Subject: S7-2026-15 From: Pete Mihovich Affiliation: Jun. 14, 2026 KEEP. IT. QUARTERLY.

Yahoo Mail: Search, Organize, Conquer

Pete Thiel — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pete Thiel Affiliation: Jun. 14, 2026 With respect,

I am writing to request that we maintain our current reporting standards. Please keep the quarterly reporting as it stands, or ideally, increase the frequency to a monthly basis.

All of my other financial records—including bank accounts, loans, credit cards, and utility bills—are provided monthly. In a data-driven world, frequent and transparent reporting is essential. Reducing the frequency of these reports would be a step backward from the transparency that modern data standards provide.

Best regards,

Pete Thiel

Peter Burnham — Jun 14, 2026
Subject: S7-2026-15 Comment From: Peter Burnham Affiliation: Jun. 14, 2026 This information is vital!
Freedom isn't free. Help us stay aware.

Sent from my iPhone

Peter Burnham — Jun 14, 2026
Subject: S7-2026-15 Comment From: Peter Burnham Affiliation: Jun. 14, 2026 This information is vital!
Freedom isn't free. Help us stay aware.
This helps us stay smart & SAFE! Thank you!

Sent from my iPhone

Peter Colao — Jun 14, 2026
Subject: S7-2026-15 From: Peter Colao Affiliation: Jun. 14, 2026 As owner of a small business, I know full the importance of solid and truthful financials. It helps planning, decision making, risk taking, and all manner of sound operations. This is critical for me, as owner, and equally critical for equity partners. Now, I don't generate these books; I have an accounting departmeng for that, and

outside advisers, but I review these weekly, and act upon the information therein daily. This should be no different for any size company, and there should be no hesitation on the part of CEOs to sign these reports quarterly, unless they are worried about the information therein. Public disclosure is key to sound financial decisions. Do not change the quarterly reporting rule.

Peter Colao
Owner, Wooden Kiwi Productions LLC
Waltham, MA

Sent from my iPhone

Peter Fallon — Jun 14, 2026
Subject: S7-2026-15 From: Peter Fallon Affiliation: Jun. 14, 2026 Keep this oversight so that we don't have a repeat of this mess..

Sent from my iPhone

Peter Hayes — Jun 14, 2026
Subject: S7-2026-15 From: Peter Hayes Affiliation: Jun. 14, 2026 Let's keep what works! Don't end quarterly reporting, that keeps CEO's honest.
Thank you!
Peter Hayes
Topsfield MA

Sent from my phone please pardon any typos!

Peter Osentoski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peter Osentoski Affiliation: Jun. 14, 2026 Semi annual reporting was tried once and didn't work then why should it work now. The only ones that benefit are the companies not the investors how can this be good for the investors.

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peter suddeth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: peter suddeth Affiliation: Jun. 14, 2026 Peter Suddeth, retired, Lake County, CA

We're retired and depend on our interest income. Quarterly reporting protects the investor, i.e. "Jane and Joe Citizen". A strong middleclass protects the economy.

Biannual reporting gives corporations and banks more opportunities to **** around with our money, and find ways to pocket it for themselves. Allowing biannual reporting shows that you're representing corporations and the Epstien class, rather than the bulk of the American people, and the economy

Do your job and protect the wider American economy, not just the billionaire class, and keep your

job.

Peter Valdes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Peter Valdes Affiliation: Jun. 14, 2026 Keep the regulation as it is. Transparency is the key.

Sent from my iPhone

Petra Peritore — Jun 14, 2026
Subject: S7-2026-15 Comment From: Petra Peritore Affiliation: Jun. 14, 2026 The current administration is trying to find ways to hide money for large corporations. This is a way of depleting our investments without any regulation. This administration is pushing their agenda to create a new feudal system increasing the rights of corporations and stripping protections for working people. All the founding fathers would be disgusted by the outright abuse of this administration. So, I am absolutely opposed to this reduction in oversight for employers. Petra Peritore, Paralegal.

Sent from my iPad

Phavahg — Jun 14, 2026
Subject: S7-2026-15 From: Phavahg Affiliation: Jun. 14, 2026 Dear SEC Comment Section:
I am very disappointed to learn that the agency is considering a rollback of quarterly CEO financial reporting. My reasons are as follows:
1) quarterly reporting is hardly an inconvenience for the person filing as they have vast staffs to prepare the document.
2) All companies are used to filing quarterly (or even more often) reporting earnings.
3) such data is needed to help prevent insider trading, which has become a rising problem in recent years.
4) For capitalism to work for the benefit of all citizens (not just the very rich), the curtain needs to be pulled open and sun let in.
5) we're a republic, not a plutocracy. This reporting helps keep it that way.
Regards,
R. Steven Brown
Lexington, KY

Phil Crank — Jun 14, 2026
Subject: S7-2026-15 Comment From: Phil Crank Affiliation: Jun. 14, 2026 Philip Crank jr is retired but remembers CEO’s telling tales and bankruptcies that followed. There is no reason to drop to twice a year financial reporting. Please do not allow twice a year reporting to be the norm.

Sent from my iPhone please excuse spelling

PHIL G — Jun 14, 2026

Subject: S7-2026-15 Comment From: PHIL G Affiliation: Jun. 14, 2026 STOP WHAT YOU ARE DOING !!!

How about STOP HIDING information about companies altogether. How about weekly reporting.

Sincerely,

Your Friend,

Phil Gonzalez

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Phil Newcomb — Jun 14, 2026
Subject: S7-2026-15 From: Phil Newcomb Affiliation: Jun. 14, 2026 No changes. It does nothing to improve my investments and makes my management more difficult.

Phil V V — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phil V V Affiliation: Jun. 14, 2026 Please keep the quarterly reports!

Philana Stafford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Philana Stafford Affiliation: Jun. 14, 2026 Chad Stafford Minister
Our money is hard earned, unlike some of you. We want to keep a close eye on it and we can't do that without quarterly reporting.

Sent from my iPhone

Philip Ricaurte — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Philip Ricaurte Affiliation: Jun. 14, 2026 P Ricaurte, Charlotte, NC

Accurate and timely information is the lifeblood of financial markets. Keep quarterly transparency. If passed, do you change the tax laws to report ES twice a year?

Philip Rinehart — Jun 14, 2026
Subject: S7-2026-15 From: Philip Rinehart Affiliation: Jun. 14, 2026 Do not stop quarterly certification and do not water down requirements

Sent from my iPhone

Philip Russell Retired Assistant Teaching Professor of Chemical and Biological Engineering at Montana State University — Jun 14, 2026
Subject: File No. S7-2026-15 From: Philip Russell My name is Phil Russell. I'm a retiree living in Bozeman Montana. About 98% of my retirement savings are in the stock market. Based on historical precedent, a return to semi annual reporting would likely lower stock, market valuations and returns. This would dramatically impact my quality of life in a negative way. I believe the SEC should retain quarterly reporting requirements. Thank you, Philip Russell

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Phillip Bruce — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Phillip Bruce Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I believe we need more transparency not less I believe we need weekly reporting not quarterly I and I believe we even need a pre-issued perspective schedule this will protect the general American popular instead of transferring wealth from one to the other this will end poverty Nationwide.

Phillip McConnell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phillip McConnell Affiliation: Jun. 14, 2026 Stay with quart reporting!

Sent from my iPhone

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photogtpl — Jun 14, 2026
Subject: S7-2026-15 Comment From: photogtpl Affiliation: Jun. 14, 2026 No it's a bad idea consider the investor.

Sent from my Galaxy

Phyl Bolno — Jun 14, 2026
Subject: S7-2026-15 Comment From: Phyl Bolno Affiliation: Jun. 14, 2026 With all the deceit going on in companies today, an investor needs quarterly reviews to keep companies accountable.

Get Outlook for iOS

Phyllis Coleman — Jun 14, 2026
Subject: S7-2026-15 From: Phyllis Coleman Affiliation: Jun. 14, 2026 It’s imperative for quarterly reporting to be able to see clearly who is in charge.

Sent from my iPad

Phyllis Dannemiller — Jun 14, 2026

Subject: S7-2026-15 From: Phyllis Dannemiller Affiliation: Jun. 14, 2026 Quarterly ruling keeps fraud out of business. More often the better!
Phyllis Dannemiller retired. Payroll Administrator/Credit Manager

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Phyllis Elijah — Jun 14, 2026
Subject: S7-2026-15 From: Phyllis Elijah Affiliation: Jun. 14, 2026 They can afford quarterly reports, continue them. We need more accountability not less.

Phyllis Elijah
891 W Legion Rd
Brawley, CA 92227

Sent from my iPad

Phyllis Michael-Noakes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phyllis Michael-Noakes Affiliation: Jun. 14, 2026 I think it allows for fraudulent activity to go unreported over longer periods. Against it!

Phyllis Neville — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phyllis Neville Affiliation: Jun. 14, 2026 We MUST keep public companies accountable with quarterly reporting. Those countries that do retain high valuations giving their citizens proper returns on their investments.
Shifting to bi-annual report will decimate our citizen's savings and retirement funds. THIS IS NOT GOOD FOR HARD WORKING AMERICANS AND ALSO FOR RETIRED FOLKS WHO DEPEND ON THEIR INVESTMENT FUNDS.
Phyllis and Bill Neville
Retired
South Carolina

Phyllis M. Neville

Phyllis Riegler-Levich — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phyllis Riegler-Levich Affiliation: Jun. 14, 2026 I want to have quarterly reports and protect my investments.

Phyllis Wilkes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Phyllis Wilkes Affiliation: Jun. 14, 2026 I am writing to express my significant concerns regarding any potential shift away from quarterly financial reporting

to a less frequent schedule. As a retired individual and an investor residing in Topeka, Kansas, I believe that consistent, timely information is the bedrock of market transparency and prudent decision-making for all stakeholders.

Quarterly reporting provides an essential, regular pulse on a company's financial health and strategic direction. In today's dynamic economic environment, where market conditions can pivot rapidly, access to detailed financial updates every three months is not merely a convenience, but a necessity. This frequency empowers investors, particularly those managing their life savings, to conduct thorough assessments, effectively manage risk, and make informed choices about their portfolios. The principle that "the more you know, the better decisions you can make" is critically pertinent in navigating complex financial landscapes.

My own investment journey, regrettably, offers a stark illustration of the consequences of insufficient information. There was a period where I experienced substantial financial setbacks, losing nearly half of my invested capital within a couple of years. This was, in large part, due to the inability to react swiftly to market shifts and company developments that unfolded far too quickly for less frequent reporting cycles to capture. Critical events can transpire in mere weeks, and waiting six months for updated financials can leave investors vulnerable and unable to make timely, protective adjustments.

The original transition to quarterly reporting was, undoubtedly, a considered decision rooted in a clear understanding of market realities and the imperative to foster a more equitable and informed investment climate. It acknowledged the challenges faced by both individual investors and even major institutional players when comprehensive data was not regularly available.

Therefore, reverting to a semi-annual reporting cycle would, in my assessment, constitute a significant regression. Such a move would disregard valuable lessons learned from past experiences and risks reintroducing the very uncertainties and vulnerabilities that quarterly reporting was established to mitigate. History has already demonstrated the detrimental effects that less frequent financial disclosures can have on investor confidence and market stability.

I strongly urge you to uphold the current standard of quarterly financial disclosures, prioritizing the long-term confidence and security of the entire investment community.

Sincerely,

Phyllis Wilkes
Retired Investor
Topeka, KS

Pietro Monteleano — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pietro Monteleano Affiliation: Jun. 14, 2026 To whom it may concern,
My wife and I as long term investors strongly opposed elimination of the 10Q. Quarterly financial reporting and disclosure is imperative to keep retail investors informed in a already unfair securities market . Insider information, silence on negative material events, misleading or outright fraud continues to "favor" Institutional and insiders.
As a former ERP , Financial Reporting consultant modern accounting systems make SEC reporting semi-automatic. Let's be real. Most of the man hours to produce 10Q's are company mgt reviewing, "massaging the numbers" not compiling the results.

While you guys are at it how about enforcing and penalizing Failure to Deliver and Naked Shorting rules?
Require change of auditors at least every 3 years.
As a experienced Accounting consultant I've witnessed the shenigans and outright fraud .
Would love to see the SEC and other regulators be proactive instead of reactive.
Had my share of pennies on the dollar settlements YEARS after the fraudulent acts.

Eliminate of the 10Q is a major step in the wrong direction in my opinion.

Thank you for the opportunity to express our view.

Respectfully yours,

Peter and Siobhan Mantell

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poppet8 — Jun 14, 2026
Subject: S7-2026-15 Comment From: poppet8 Affiliation: Jun. 14, 2026 We have a right to know what's happening with our money!

Sent from my Galaxy

Preston McBride — Jun 14, 2026
Subject: S7-2026-15 Comment From: Preston McBride Affiliation: Jun. 14, 2026 Six months is too long an information gap to make educated financial decisions for normal people. Any of the burdens that financial reporting presents to companies are worth the necessity of having that information available. Do not eliminate the quarterly reporting requirements.

Prime Time — Jun 14, 2026
Subject: S7-2026-15 Comment From: Prime Time Affiliation: Jun. 14, 2026 This proposal will eliminate any integrity that I still have with the market

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Priscilla Sandoval — Jun 14, 2026

Subject: S7-2026-15 From: Priscilla Sandoval Affiliation: Jun. 14, 2026 Keep the information up to date, truth with finances, follow the money.

Priscilla Sandoval,
telephonegoddess@gmail.com

Pru Mac — Jun 14, 2026
Subject: S7-2026-15 Comment From: Pru Mac Affiliation: Jun. 14, 2026 Patti McAmis, retired. Quarterly reporting
should continue. Too many things can happen in 6 months. I want to know how my investments are doing regularly.

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pwubetty — Jun 14, 2026
Subject: S7-2026-15 Comment From: pwubetty Affiliation: Jun. 14, 2026 We need to receive quarterly reports, we are tired of being left in the dark, while you corporations are screwing the investors over.

Sent from my Galaxy

Q Max — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Q Max Affiliation: Jun. 14, 2026 No way !!
Learn from history

Quenby Morrow — Jun 14, 2026
Subject: S7-2026-15 Comment From: Quenby Morrow Affiliation: Jun. 14, 2026 I strongly urge the SEC to continue to report quarterly. There is zero benefit to the public for less frequent reporting. This level of deregulation inevitably leads to fraud and catastrophes .

Sent from my iPhone

R A — Jun 14, 2026

Subject: Comment on S7-2026-15 From: R A Affiliation: Jun. 14, 2026 You name responsible for transparency within out stockmarket.
You will do nothing but enable less than honest reporting and erase our long regarded secure market place where the mass majority can be assured of some level of equality in our markets.
If your organization subcomes to the person in office, eho wishes to enrichen himself and his cronies while leaving the general public with little timely data to improve their lot in life,
shame on you.
To futher add insult to the mass population, the sucking sound you hear is the rush of money leaving our markets and turning our country into a third world nation.
Take a look in the mirror and think about your legacy.

R A — Jun 14, 2026
Subject: Comment on S7-2026-15 From: R A Affiliation: Jun. 14, 2026 You name responsible for transparency within out stockmarket.
You will do nothing but enable less the honest reporting and erase our long regarded secure market place where the mass majority can be assured of some level of equality in our markets.
If your organization subcomes to the person in office wishes to enrichen himself and his cronies while leaving the general public with little timely data to improve their lot in life.
Shame on you and to futher add insult to the mass population, the sucking sou d you hear is the rush of money leaving our markets and turning our country into.a third world nation.
Take a look in the mirror and think about your legacy

R F — Jun 14, 2026
Subject: Comment on S7-2026-15 From: R F Affiliation: Jun. 14, 2026 I feel we should keep things in place as well remind everyone the new banking system is going to be a disaster as well on the verge of totalitarian of how we live and the lack of privacy

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R F — Jun 14, 2026
Subject: S7-2026-15 Comment From: R F Affiliation: Jun. 14, 2026 STOP STEALING OUR MONEY!!! BILLIONAIRES NEED TO PAY THERE FAIR SHARE OF TAXES!!!

Sent from my iPhone

R G — Jun 14, 2026
Subject: S7-2026-15 From: R G Affiliation: Jun. 14, 2026 Why would we cut the numbers of times we expect to hear the truth from CEOs? We invest in their companies based on the information we receive, and quarterly declarations keep all of us informed and better off for it.

Fewer reporting periods give CEOs more time to play with the numbers. We know from experience (like with Enron) that "accounting in the sunshine" at least hampers their ability to lie, and increases their motivation to provide honest information.

R Turvey — Jun 14, 2026
Subject: S7-2026-15 Comment From: R Turvey Affiliation: Jun. 14, 2026 I support keeping quarterly financial reporting because I rely on timely information to make informed investment decisions. Longer gaps between reports give corporate insiders an unfair advantage over ordinary investors who don't have access to the same information. Making quarterly reporting optional doesn't solve the problem, since the companies that choose not to report as often may be the very ones whose investors most need regular updates. Any cost savings for companies are outweighed by the value of transparency, fairness, and investor confidence.

R. Greene — Jun 14, 2026
Subject: Comment on S7-2026-15 From: R. Greene Affiliation: Jun. 14, 2026 Hi,
I highly suggest you keep the quarterly reporting. I can keep making informed choices with frequent reporting. This transparency, which leads to: Higher stock valuations Better liquidity Lower cost of capital More informed investors Smaller information advantages for insiders.
Rebecca Greene
Coordinator

Rachel Ceci — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rachel Ceci Affiliation: Jun. 14, 2026 My name is Rachel Ceci and I am a server. I live in Bradenton Florida.
I haven't invested in the stock market and mutual funds for over 50 years.
It is vital to keep companies reporting quarterly.
There was a failed experiment of reporting semi annually between 1955 and 1970.

Rachel Ceci
Sent from my iPhone

Rachel Fox — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Rachel Fox Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Investors deserve information quarterly. Every company has the information available and the only substantial reasoning for not reporting the information is to hurt smaller investors. The wealthiest and most connected of investors will take advantage of the opportunity and cause a larger unbalance in social and economic conditions. Please remember The People!

RADIAH MOORE — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: RADIAH MOORE Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
You folks are going to cause us to completely pull out our investments. We are not as dumb as you think. We have access to information and the word is getting out. Keep ****ing around.

Rae Sanborn — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rae Sanborn Affiliation: Jun. 14, 2026 Keep Quarterly Reporting as is!
Rae Sanborn
Substation Operator
So. Calif. Edison Co.

Sent from my iPhone

Rafael Vega — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Rafael Vega Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Stop selling us out. Please take a stand.

Ralph Abatawa — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Ralph Abatawa Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Well look here, we got us an SEC who wants to set the casino up and then switch the dice out. Prepare for an upset of god **** Biblical proportions if y'all do this.
I daytrade a little, and I have some etf funds, but I like to see if someone is raiding the till or loosing my money...and this **** is just an excuse for daylight robbery...you had to do this **** after Enron, and now, you want another chance at the brass ring.

Ralph Stilwell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ralph Stilwell Affiliation: Jun. 14, 2026 I am opposed to the proposed change to SEC reporting. Keep things as they are. Ralph D Stilwell

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Ramiro and Christie Barreda — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ramiro and Christie Barreda Affiliation: Jun. 14, 2026 Ramiro Barreda, Registered Nurse- Case Manager. Spring, Texas.

I believe we should KEEP the Quarterly Reporting requirement! The risk is too great. The public's trust of large corporations and financial institutions is already low, and for good reason. They should be accountable to the public and their investors. The suggestion to change this requirement is suspicious and appears to only serve corporations' interests. Creating more uncertainty is a ridiculous idea.

Ramiro

Ramona — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ramona Affiliation: Jun. 14, 2026 I'm from LA, where our future is already expensive and bleak. Keep transparency!

Ranae Hagen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ranae Hagen Affiliation: Jun. 14, 2026 Please ensure that the wealthy do not continue to accumulate more wealth at the expense of the less fortunate. It is concerning to see this trend and its impact on those living in poverty, a number that is surprisingly high. This issue affects millions of individuals who deserve the right to retire and live without fear of further exploitation.

Yahoo Mail: Search, Organize, Conquer

Randall Svitak — Jun 14, 2026
Subject: S7-2026-15 From: Randall Svitak Affiliation: Jun. 14, 2026 I respectfully ask that you continue to require the ceo to personally sign and thus attest to the accuracy of the quarterly financial report. If this had been done in the past the Worldcom debacle and Enron, as well as others may not have occurred. Financial integrity is critical to the investors, vendors, employees and the general public. While not being in the financial world, I did manage large budgets and employee counts.
I have been involved in a company where poor financial management allowed the company to fail and seen first hand the effects it has on families and even communities.
Randall Svitak
Foley,al
Retired

Sent from my iPhone

Randall Taylor — Jun 14, 2026
Subject: S7-2026-15 From: Randall Taylor Affiliation: Jun. 14, 2026 Quarterly reports are necessary to keep ALMOST up to date. Please do not reduce the requirements

Randall Taylor
Notus, Idaho

Randolph Cheramie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Randolph Cheramie Affiliation: Jun. 14, 2026 SEC,

I would try to be the first to sign up for the class action suit! There’s no going back.

Randy Cheramie

Sent from my iPhone

Randolph Gadikian — Jun 14, 2026
Subject: S7-2026-15 From: Randolph Gadikian Affiliation: Jun. 14, 2026 Rather than slackening the reporting rules, the rules should be more strict. These SEC filings should be required monthly.

I am retired so I rely on investment income to stretch my modest SSI and pension.

Frequent reporting keeps me and others inn the loop to manage our funds.

Randy Gadikian.

Sent from my iPhone

Randolph Holford — Jun 14, 2026
Subject: S7-2026-15 Comment From: Randolph Holford Affiliation: Jun. 14, 2026 Keep quarterly reports!!

Randolph Holford, Auctioneer
Mobile: 713.254.0034

Randy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Randy Affiliation: Jun. 14, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. I do NOT support this rule change!

Thank you for your attention on this matter!

Sincerely,
Randall W. Howard

Sent from my iPhone

Randy Ballard — Jun 14, 2026
Subject: S7-2026-15 Comment From: Randy Ballard Affiliation: Jun. 14, 2026 I am an electrician by trade and I would prefer to watch my report quarterly. It seems to me that the proposed change appears to be predatory in nature to smaller investors like myself, and I would not be comfortable investing if this change is made. Please do not do this!

Thank you, Randy Ballard

Randy Hicks — Jun 14, 2026

Subject: S7-2026-15 From: Randy Hicks Affiliation: Jun. 14, 2026 Very good idea accountability is crucial

Yahoo Mail: Search, Organize, Conquer

Randy Hicks — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Randy Hicks Affiliation: Jun. 14, 2026 Randall Hicks, retired (80 years old), Westcliffe, Co 81252.

Keep quarterly reports and keep our investments at the levels we are entitled to.

Thank you!

Randy Keene — Jun 14, 2026
Subject: S7-2026-15 From: Randy Keene Affiliation: Jun. 14, 2026 Make the SEC Rule just like Life, make it DAILY!

Sent from my iPad

Randy Kitchens — Jun 14, 2026
Subject: S7-2026-15 From: Randy Kitchens Affiliation: Jun. 14, 2026 As currently written the rule succeeds in reducing corruption. There are zero legitimate reasons to reduce accountability. It works. Do not fix it.

Rani Bailey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rani Bailey Affiliation: Jun. 14, 2026 Rani Bailey Albany,GA
Please Do NOT change reporting. I am an elderly retiree that has to watch my money to the penny so I need to see it closer to real time.

Sent from my iPhone

Ray Hazucka — Jun 14, 2026
Subject: S7-2026-15 From: Ray Hazucka Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!!!

Sent from my iPhone

Ray Homsher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ray Homsher Affiliation: Jun. 14, 2026 Just another way of trying to increase the gap between the haves and have nots. An effort to further eliminate the middle

class.

Rayme Wells — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rayme Wells Affiliation: Jun. 14, 2026 Widening the gap between reports makes fraud easier. We have too much fraud and insider trading already!

Rayme Wells
Nebraska

Raymond — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Raymond Affiliation: Jun. 14, 2026 Please maintain quarterly reporting. To revert now would ruin the average investor's ability to make wise stock investment decisions.

Raymond Proetto, retired Gov't employee and stock investor.
St. Petersburg, FL

Ray Proetto

https://www.facebook.com/Bluespowerphoto.com.Ray.Proetto
c - 352 433-3625

Raymond Woelfel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Raymond Woelfel Affiliation: Jun. 14, 2026 If it affects our savings and investments, simply **** that

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Raymond Woelfel — Jun 14, 2026
Subject: S7-2026-15 From: Raymond Woelfel Affiliation: Jun. 14, 2026 Stop the grift n fraud

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RBX 9219 — Jun 14, 2026
Subject: S7-2026-15 From: RBX 9219 Affiliation: Jun. 14, 2026 I lived through the Enron fiasco, and felt the anger for those whose investments were lost as well as the embarrassment that a Texas firm could act so recklessly. When public traded companies can't be counted on to do the right thing, regulators must step up to hold them accountable. Quarterly reporting and assurances do not burden these firms.

I am the retired County Auditor for a large county in Texas, and I strongly urge you to reconsider this issue.

With regards,
Linda R Breazeale

Get Outlook for Android

Rebecca Adams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rebecca Adams Affiliation: Jun. 14, 2026 Keep reporting as it is. I check my bank accounts daily. I prefer more transparency, not less! There is too much room for problems when you don't get information in time to see a loss and do something about it.

Sent from my iPhone

Rebecca Ehrenbeck — Jun 14, 2026
Subject: S7-2026-15 From: Rebecca Ehrenbeck Affiliation: Jun. 14, 2026 Quarterly Reporting is critical to create oversight and transparency for investors. Rules and good oversight are the reasons that people invest money in the USA.

When the rules gets watered down and accountability is lost then consider that investor confidence is also lost. If the SEC waters down rules and softens reporting requirements investments become less appealing to investors. Investors can and will diversify their investments to more stable countries. Unless your actual plan is to drive investments to other countries, don't assume people won't comprehend the consequences of reducing oversight.

Rebecca Ehrenbeck
Retired FP&A Professional
Chicago IL

Rebecca Furniss — Jun 14, 2026
Subject: S7-2026-15 From: Rebecca Furniss Affiliation: Jun. 14, 2026 Make them sign Quarterly or PRISON! The Government Bailed out Wall Street/Banks BUT NOT THE AVERAGE AMERICAN that lost EVERYTHING!
People like YOU ***** about people getting food assistance while you pay VERY LITTLE TAXES, and TAKE EVERY HAND OUT THE GOV WILL GIVE YOU!

SIGN ZEEEE PAPERS!!!🤬

Sent from Rebecca's iPhone 😇

Rebecca Harmon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rebecca Harmon Affiliation: Jun. 14, 2026 If anything should change the companies should have to report more often not less.

Sent from my iPhone

Rebecca Harvey — Jun 14, 2026
Subject: S7-2026-15 From: Rebecca Harvey Affiliation: Jun. 14, 2026 Sarbaines oxley act (created after Enron and Worldcom scandal) was put in place for 2 reasons:

1) To prevent financial fraud, and
2) To establish internal controls to make sure fraud cannot be perpetuated on a large scale.

Not only should it remain in place for corporations - it should apply to the government also.

Rebecca Harvey, McKinney TX

Rebecca Kallio — Jun 14, 2026
Subject: S7-2026-15 From: Rebecca Kallio Affiliation: Jun. 14, 2026 Get off your lazy asses and do your jobs you useless pieces of ****!

Sent from my iPad

Rebecca L. Thompson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rebecca L. Thompson Affiliation: Jun. 14, 2026 Please continue with quarterly reporting. This is the only way for many to keep track of their investments.

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REBECCA MANION — Jun 14, 2026
Subject: Comment on S7-2026-15 From: REBECCA MANION Affiliation: Jun. 14, 2026 Keep financial reporting as it is now. We already have too much insider trading and they've already cost the middle class to much

Sent from my iPhone

Rebecca Marda Bucher — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rebecca Marda Bucher Affiliation: Jun. 14, 2026 We need the facts every single month! Do your job!

Rebecca Wingard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rebecca Wingard Affiliation: Jun. 14, 2026 Quarterly reports must be kept. It's obvious industry cannot be trusted on their own. Why is the SEC siding with industry so much instead of protecting the American people?

Rebecca L Wingard

Reggie Goodwin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Reggie Goodwin Affiliation: Jun. 14, 2026 My opinion is that those who are pushing the narrative that quarterly reporting from the SEC is "excessive" are planning a high tech heist of resources, raiding the investments of those of us who are not "trillionaires": we just want to retire with enough money to live comfortably, pass on wealth to our children and not burden them with our burial expenses. "Elysium" was a fantasy - the natural projection of Ayn Rand's philosophy (who ended up taking public welfare). Doing this would put us on the path to total "Idiocracy," and the grand theft artists/oligarchs who want to do this will find themselves eating the same scraps we'd all be subjected to after they collapse the SEC.

Sent from my iPhone

Regina Cornelius — Jun 14, 2026
Subject: S7-2026-15 Comment From: Regina Cornelius Affiliation: Jun. 14, 2026 I think quarterly reporting should remain just that... sharing updated information every 3 months. Period.

Regina Stanley — Jun 14, 2026
Subject: S7-2026-15 From: Regina Stanley Affiliation: Jun. 14, 2026 Why, indeed, should we roll them back? As written now CEOs are held liable for signing a false report, liability will no longer be the deterrent.

Regina Stanley
Retired CCS Medical Auditor
Baltimore, MD

REIGNOLD Pearson — Jun 14, 2026
Subject: S7-2026-15 Comment From: REIGNOLD Pearson Affiliation: Jun. 14, 2026 R. Gary Pearson here. Keep the reporting every quarter. I'm a retired federal government ADP program manager. The data already exists, so the only benefit would be less work for the reporting

companies. With the explosion of AI technology worldwide, the time and cost of continuing quarterly reports would be minute while providing important information for retail and institutional investors.

RENE' n KEVIN SCHMIDT — Jun 14, 2026
Subject: Comment on S7-2026-15 From: RENE' n KEVIN SCHMIDT Affiliation: Jun. 14, 2026 Quarterly reports are vitally necessary to continue and help maintain honesty and transparency. There's no good reason to change the reporting that has been in place for years. I fear this is another ploy to dupe Americans from their investments and could hide incompetency and nefarious activity. Reporting should remain quarterly

Sent from my iPhone

Renee Arion — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Renee Arion Affiliation: Jun. 14, 2026 Renee Arion
Retired
Md
My investments are important to me for my day to day living, Do not change the way they are reported.

Sent from my iPhone

Renee Fineberg — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Renee Fineberg Affiliation: Jun. 14, 2026 That the American people have a right to know information that affects them. To deny this right is another way you tell the American people that the have no say in this matter!

Sent from my iPhone

Renee Isely Tobin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Renee Isely Tobin Affiliation: Jun. 14, 2026 Quarterly reports from corporations are essential research documentation for investors, large and small. Eliminating the quarterly is a dangerous policy and increases investment risk.

Please leave well enough alone.

Renee Isely Tobin
Investor
Westcliffe Colorado

Renee Kasprzak — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Renee Kasprzak Affiliation: Jun. 14, 2026 Please don't We are struggling enough now I have worked and saved for retirement and need my money to live on I have health issues that require payment and a disabled child to provide for

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Renee Monsour — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Renee Monsour Affiliation: Jun. 14, 2026 Keep quarterly filing! Isn't our govt shady enough??? For GOD'S SAKE help the little guy who got those people where they are!! Do the right thing for those you claim to represent.

Sent from my iPhone

Renee Small — Jun 14, 2026
Subject: S7-2026-15 From: Renee Small Affiliation: Jun. 14, 2026 This is quite unbelievable. These laws have kept corporations from lying like Enron and making up false financial information. I have worked in accounting a very long time. Without this, the public will not know if the information is accurate.

This affects all citizens. Please leave the rules in place. There is no reason to not hold companies accountable.

Renee Small
Payroll Accountant
Yucca Valley Ca

Rhonda Kenny — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rhonda Kenny Affiliation: Jun. 14, 2026 No, this is a terrible idea and only will serve to cause people saving for their retirement harm.

Get Outlook for Android

Rhonda Stephens — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rhonda Stephens Affiliation: Jun. 14, 2026 To whom it may concern,

As an investor and patriot it concerns me that consideration is being given to shifting to semi-annual reporting. History has proven that this is not in the best interests of investors and this country.

Quarterly reports allow individuals and corporations to analyze where to shift monies to keep their businesses viable. Our economy works better when these quarterly analysis is in place. As a former business owner and now an investor in the stock market for my retirement, I need to see when to

shift my money. Doing that on a semi-annual basis could be disastrous for me as for other retirees.

Keep the quarterly reporting, please. We should have learned from past experiences that it is the best way to conduct business.

Thank you for giving great consideration to this matter.

Rhonda M Stephens, Temple, GA

Ric Johnson — Jun 14, 2026
Subject: S7-2026-15 From: Ric Johnson Affiliation: Jun. 14, 2026 I strongly believe that the SEC should maintain quarterly reporting. Our system is already too biased towards the wealthy and a reduction in reporting will only worsen the situation.

Eric R to Johnson
Des Moines Iowa

Rich & Angel Laws II — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Rich & Angel Laws II Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
In Respect to each and every one of you I wasn't to take a moment and thank each and every single one of you for your hard works. I stand and applause for your National and International levels of currency in devine dillangents focus and persision that where in this regard my as well as to defend my Republic , my name is Richard Arlie Laws II My wife and I have raised 5 now good young men. In the last 5 years since June 16 2021 it was was my wife's and I our 16th Aniverser today we are coming up on 18 years.
This is the time of date I had submitted and worked with State Street Global Advisors on this date I submitted something an 1800 plus pg Practicing Prospectus
The response was not that of what I had been hoping for.
"NO GOOD." The advisors said....
"Why Not?"
I had explained I had really thought this our my privet income as an honest living and to help the American Empire To better serve my Nation I've worked with the DOD moving families for Mayflower moving storage for many Many years all over the Nation I've been to many Military Basses mainly I-10 Not sure if I am exact 1994-1998 4 years I seen Bernd to Crown Mayflowery mother WA owner operator Running 48 so 4 almost 5 years I learned the business. Didn't pay me much I slept on the dog house of a cab over frateliner or I the 53 ft trailer ever night. Once and a grate while we slept over in a hotel to do laundry. What I am trying to say here Ladies & Gents Commissioners Constituents, we all need to make a living, we do what we do with American pride in a humble responsable manor. We believe in having the passage seek ye First the things that GLORIFY the things that are in heaven;
You see I can only imagine the good Lord going to my poppa my father and say look at this that's your grandson that's your son So be thisas again this day by means of the holy spirit I am not a holy man growing older I am a knolagable man that is a believer in things of the 5 streams of Structured

Business. having glorified The Good Lord name
a right to access in good worksore than faith to achieve as well as gain within to achieve personal wealth.
In light that day 10/16/2021 when
SPDR GLOBAL ISHARES GOLD TRUST ETFS
The Gargantuan Practicing Prospectus
I more than thought I sought counsel with Global advisers at State Street.
We are a Patriot Act God fearing People We have worked as Federal Filers As we Aid and assist the Production and Extraction in the Cyclone Of Minerals along with Sweet Crude Oil as well as YGrade Natural Gas out of McKenzie County North Dakota since 2011 still surviving my wife and I after SARS COVID took
Both Angels folks first then still pretty fresh took my Father Rick Laws and my mother Lynette Andressen - Drake .
No Good ,??
Why Not ?
SSGA explained to me that they were seperated entities on physical Gold and the other was digital Currency.
Well I said " Let's seperated the two of them. That we did.
Both the Funds
Both The Company
SPDR GOLD TRUST ETFs
ISHARES GOLD TRUST ETFS was made in the USA that Day in respect truthfully to the Creation having bonded a earth mineral Gold to a digital asset. Having Historical ernings that date back to 2003 Q22023 I remember The news UNITED LABOTORIES BIO INC
I HAD THOUGHT WELL THER IS GOIG TO BE RIPPLE FROM THAT TO EARM Q3 2023 I VESTED IN Having Omnibus Clearing don't know how Webull and Moomoo Got me Winnerspayout user name and R2A1OGS
I was evolving don't know how we got hung up make sure we are in communication in agreement with understanding my name is LAWS II I've of been called Great Wonderful Wizard II LAWS.
IAM RICHARD ARLIE LAWS II There are So many privacy clauses technologies Over the knowledge behind the Agriculture Super Shares
Senior Capital Notes 2011
That lives in record to whom is alive and face smile verified by District Bench of the Fact where law even states that is documented that in statement that was sent to Washington State that identified upon the notice of Named Beneficiary the Capital returned to me by names where in fact the state file SEC announced of my Award I never received a dime then again doubling the award The house of special counsel order the return of the Moneys in respect to the Moneys of the WhistleBlower 89-2023.
The biggest sec had ever awarded to this day.
Look I am not person out to fraud or scam I want nothing to do with any money unless it's GREEEN PROFIT NATURAL CAPITITAL I UNDERSTEND THAT POLICY IS BUT I BELIEVE GIVE TO GOD WHAT IS GODS GIVE TO HE WHAT IS HIS AND TO A NATION WHAT IS MY NATIONS.
I REALLY REALLY FIND IT HARD BEING NAME LAWS THST ANY TIME
MY BANK NFCU OR BANK ACCOUTS JUST VANISH THIS NEEDS TO STOP PLEASE.
I WAS BORN APRIL 21 1979. LAST FOUR SS 3842
LAW-79-2045
In Access of my sections within lots USA that ACCESS I WOULD LIKE ONLY TO RECIEVE BY THROUGH LEGAL MEANS WINFALL FOR THE Outreach the people need something to believe in Philanthropist is my American dream to be an Abler blessed to bless each and everyday to better one on one in the Great US Nation for the General public not before The camera or to be seen look at me look at me but to travel the US and Bless up lift the poor the needy.
Yes I have retirement dreams not of cast Luxurious super card but Ranching Stable some

Clidestales English pull hoses for show.
Please I will keep creating things that bring Natural Capital for the USA
Thank you for my freedom God bless our troops God bless you all and your family in God Bless Everyone.
Thank you for your time

MRMRS
RICHARD ANGEL
LAWS II
AGAIN THANK YOU.

IAM INTELIGUZE AiAI
Safety first in all things Due dilligants

Rich Haas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rich Haas Affiliation: Jun. 14, 2026 Let's stick to the quarterly reports

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Rich P — Jun 14, 2026
Subject: S7-2026-15 From: Rich P Affiliation: Jun. 14, 2026 Quarterly reporting must remain, and corporate officers must sign them. Accountability matters.

Richard & Carol Waller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Richard & Carol Waller Affiliation: Jun. 14, 2026 Quarterly reporting enables common to keep track of vacation accounts, education accounts, special purchases (cars, houses, etc) DO NOT CHANGE THIS! Richard Waller Retired Teacher Austin, Texas.

Richard Waller
512-496-6895 (cell)
rcwaller76@gmail.com

Richard Appleman — Jun 14, 2026
Subject: S7-2026-15 From: Richard Appleman Affiliation: Jun. 14, 2026 Reducing the requirement for signing off on financial reporting from 4 to 2 times a year is a serious mistake. By doing so, the SEC would be abdicating its responsibility.

Richard Appleman, retired EVP and CFO

Sent from my iPhone

Richard Bean — Jun 14, 2026
Subject: S7-2026-15 Comment From: Richard Bean Affiliation: Jun. 14, 2026 RikBean.. retired Bell System.. pretty sure the majority of investors want quarterly reporting.. can’t be that complicated … let’s keep everyone happy and honest

Sent from my iPhone

RICHARD BERRY — Jun 14, 2026
Subject: S7-2026-15 Comment From: RICHARD BERRY Affiliation: Jun. 14, 2026 Let's keep the public informed quarterly like they have been doing in the past,or it seems like they are trying to hide something from the public.There is to much crookedness going on with the current administration!

Richard Berry

Sent from my Galaxy

Richard Carroll — Jun 14, 2026
Subject: S7-2026-15 From: Richard Carroll Affiliation: Jun. 14, 2026 Americans are tired of being stolen from and robbed. Maybe increase it to monthly reporting. Do not consider less reporting. In my life time my retirement funds have been downsized more often than upsized! Just like Social Security. We have been led down your rosy paths long enough. The wealth never trickles down, you all know it; so do we.

Richard Hart — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Richard Hart Affiliation: Jun. 14, 2026 no, just no. benefiting big business and wealthy CEO's at the expense of the working man or woman that affects their lives and the lives of their children in negative ways is unthinkable! So NO!

Richard Hoffman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Richard Hoffman Affiliation: Jun. 14, 2026 As a portfolio manager quarterly reporting is a must!

Richard Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Richard Johnson Affiliation: Jun. 14, 2026 Richard Johnson please retain quarterly reporting . At my age I can’t afford to lose any of my investment income

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Richard Johnson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Richard Johnson Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This proposed rule will create an unlevel playing field and will disadvantage individual investors who are sophisticated enough to be able to make informed decisions. Without the same information as investors it will create an artificial market for information while leaving retail investors at a double disadvantage.

Richard Laws II — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Richard Laws II Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
IAM INTELIGUIZE AiAI
We are the leaders of VR Augmentated Intelligent
Regulated Safe Production Innovation INTELIGUZED AiAI USA
RiCH & AnGEL LaWS II

Richard McCulley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Richard McCulley Affiliation: Jun. 14, 2026 Quarterly, don't let the big companies have more opportunities to screw us over.

Yahoo Mail: Search, Organize, Conquer

Richard Muise — Jun 14, 2026
Subject: S7-2026-15 From: Richard Muise Affiliation: Jun. 14, 2026 There is little honesty in the corporate world. Let’s keep what we have.

Sent from my iPad

Richard Owens — Jun 14, 2026
Subject: S7-2026-15 Comment From: Richard Owens Affiliation: Jun. 14, 2026 Richard Owens. Retired Firefighter. Do not, do not reduce our quarterly’s.

Sent from my iPhone

Richard Powers — Jun 14, 2026

Subject: S7-2026-15 Comment From: Richard Powers Affiliation: Jun. 14, 2026 Why do you want to hide? If anything is changed, it should be for greater transparency, not less!!

Richard Powers Mfg. Eng.
Regal Rexnord Corp.

Richard Rogers — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Richard Rogers Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
kn...

Richard VITKAY — Jun 14, 2026
Subject: S7-2026-15 From: Richard VITKAY Affiliation: Jun. 14, 2026 Stop the fraud.

Richelle Wiley — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Richelle Wiley Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Right IS Right,
Wrong IS Wrong...
Plain and Simple.

Richrad Parker — Jun 14, 2026
Subject: S7-2026-15 From: Richrad Parker Affiliation: Jun. 14, 2026 Hell no this is bull **** it needs to be monthly report . If a CEO can make more than a million dollar retirement in 6 months he could steal 10"s of million in that time . Rules need to be tightened up , not loosened . Now that AI is going to be let run rampant it monthly is THE minimum >

Rick B — Jun 14, 2026
Subject: S7-2026-15 From: Rick B Affiliation: Jun. 14, 2026 Given the responsibility of a CEO, why wouldn't they sign off on the fiscal solidity of the organization. This change means that people who can lie like Donald Trump might not end up in the jail they belong in!
Rick Berger
North Adams, MA

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rick castro — Jun 14, 2026
Subject: S7-2026-15 From: rick castro Affiliation: Jun. 14, 2026 Keep quarterly reports

Sent from my iPhone

Rick Franklin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rick Franklin Affiliation: Jun. 14, 2026 Please don't do it

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Rick Hutchinson — Jun 14, 2026
Subject: S7-2026-15 From: Rick Hutchinson Affiliation: Jun. 14, 2026 There never should be another huge bank go belly up over night, because they didn't have to show reports on the banks health! Keep the quarterly Reports!

Sent from my iPhone

Rick Jankowski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rick Jankowski Affiliation: Jun. 14, 2026 Those Wall Street crooks get away with too much now with Quarterly reporting, so they want even less visibility?
No Way, keep it the way it is.
Rick Jankowski
Linden, MI.

Sent from my iPad

Rick Naylor — Jun 14, 2026
Subject: S7-2026-15 From: Rick Naylor Affiliation: Jun. 14, 2026 Rick Naylor, retired, we need quarterly reporting or these crooks will rip us off every time

Sent from my iPhone

Rick Orr — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rick Orr Affiliation: Jun. 14, 2026 Richard Orr - Retired - Henderson NV
Dear Sirs.
After more than 50 years of continuous work and industrious saving, I am dependent on my investments to sustain my lifestyle in retirement. I use my quarterly reports to guide my conversations with my financial advisors.
During my working life, those quarterly reports were regular report cards on the fiscal health of the company or important reminders of corrective action needed. Changing this reporting to bi-annual is not indicative of the volatility of today's markets and the transparency necessary to investors. Please accept my input and keep reporting on a quarterly basis. Thank you

Richard "Rick " Orr
From my phone

Rick S — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rick S Affiliation: Jun. 14, 2026 As Small investor, I think quarterly reporting should be the minimum. Only insiders and senators and Representatives will benefit from a half-year reporting schedule. S7-2026-15 will further erode confidence in the market, and adversely affect the value of my retirement savings.
Please do not enact this rule.

Sincerely,
Richard O. Speir, Jr.
1410 Temple Johnson Rd.
Loganville, Ga. 30052
Rosjr49@gmail.com

Rick VALENTINE — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rick VALENTINE Affiliation: Jun. 14, 2026 Keep qtly !
Margaret Valentine, EAC Boston

Sent from my iPhone

Rick Vitello — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rick Vitello Affiliation: Jun. 14, 2026 With insider trading and self-serving politicians unrestrained it is important for regulatory bodies to attempt to offset the damage. Do not let them hide behind relaxed reporting.

Rita Johnson — Jun 14, 2026
Subject: S7-2026-15 From: Rita Johnson Affiliation: Jun. 14, 2026 Done with corporations and CEOs abusing on system, consumers and Americans. They did the crime they should be doing time for corruption or release others

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Rita Painter — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rita Painter Affiliation: Jun. 14, 2026 The current administration is already manipulating the market. They don't need another tool to continue this. Those of us investing without insider knowledge deserve to have quarterly reporting.

Rita Reisman — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Rita Reisman Affiliation: Jun. 14, 2026 I became interested in investing in college when I sat in a seat next to a young man who was checking his stocks in the WSJ. That's when I realized I wanted to be an investor.

I didn't know how to get started until my sister told me (many years later) she was thinking of starting an investment club. (She never did.)
I asked her what that was and she told me it was a group of people who get together on a monthly basis to discuss the few stocks they chose the previous month to consider investing in.

I am now in an investment club, and I value the quarterly information from each company that they have to publish. I would be lost without that consistent information.

The SEC is now thinking about cutting that information to twice a year.

That would a be a hardship on all the small investors who will lose a large part of the value of their stocks, (based on actions taken by different countries over time) while all the wealthy investors will most likely still have access to that information through expensive newsletters or emails.

I'm writing this letter to you to ask you to consider instead of twice a year, either leaving it as it is OR changing it to every two months. Whatever issues are affecting a company's stock, the information will be much more accurate and give EVERY investor a chance to make better decisions. Most assuredly, smaller investors (like me and the six other members of the club) will suffer more than wealthy investors if you make the change you are proposing. As a senior citizen on social security, please consider increasing the quarterly information, rather then diminishing it.

Rita Reisman
Retired
Nutley, NJ07110

Sent from my iPhone

Rita Suiter — Jun 14, 2026
Subject: S7-2026-15 From: Rita Suiter Affiliation: Jun. 14, 2026 Continue the quarterly reporting. If they have nothing to hide this should be no problem.

Rita Wagoner — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rita Wagoner Affiliation: Jun. 14, 2026 No

This should be transparent to the public.We need to be informed owners . Please don't take this away from us! Keep it as it is. What are you trying to hide, now?

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rkpezold — Jun 14, 2026
Subject: S7-2026-15 Comment From: rkpezold Affiliation: Jun. 14, 2026 6 months is too long a window to keep investors blind to what's going on. Pls reconsider this. Bob Pezold

Bob Pezold

918.625.0003

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Sent from Proton Mail for iOS.

RMOONDOGGY — Jun 14, 2026
Subject: S7-2026-15 From: RMOONDOGGY Affiliation: Jun. 14, 2026 This is an important protection. ESPECIALLY with the proliferation of data centers.

Rob Belles — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rob Belles Affiliation: Jun. 14, 2026 Do not allow this to happen. Quarterly reporting is essential for all of us that have our retirement investing in the market. This is not an experiment.This is going backwards in time. We have proven that this type of reporting does not work. As a business owner and a hard working person nearing retirement , this is not good for america. Rob Belles. Owner Belles Architecture. Rockford IL

Sent From Mobile
Rob Belles

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rob Lazarus — Jun 14, 2026
Subject: S7-2026-15 Comment From: rob Lazarus Affiliation: Jun. 14, 2026 More commonly companies will play more games. Give us the information we need to invest.

Rob

Robbin Stegall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robbin Stegall Affiliation: Jun. 14, 2026 A 46% drop in valuations would erase almost half of our retirement. The SEC's proposal to cut reporting makes that more likely. A calculator shows what it could cost Americans. Keep reporting quarterly.

Robbin Stegall

EXCEL/SSS Administrative Assistant
Office: (573) 518-2131
TRIO Works!

5270 Flat River Road | PO Box 1000 | Park Hills, MO 63601
www.MineralArea.edu | 1 (855) MAC-4YOU

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ROBERT ANDERSEN — Jun 14, 2026
Subject: S7-2026-15 From: ROBERT ANDERSEN Affiliation: Jun. 14, 2026 Keep QUARTERLY reporting please. No shortcuts on accountability.
Remember Enron.

Bob Andersen
San Diego, CA

Yahoo Mail: Search, Organize, Conquer

Robert Bryant — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Bryant Affiliation: Jun. 14, 2026 Maintain the quarterly reporting . It was established for a purpose. Protect investors or our financial integrity will be weakened.

Sent from my iPad

Robert Bryant — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Bryant Affiliation: Jun. 14, 2026 Maintain the quarterly reporting . It was established for a purpose. Protect investors and our financial integrity will be weakened.

Sent from my iPad

Robert Callard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Callard Affiliation: Jun. 14, 2026 I am a retired State emloyee from Perry, MI 48872. I have a moderate savings account and my pension plus social security and VA disability payment barely allows me to maintain a decent standard of living. Any potential loss from a lesser period of income reporting could rapidly cause a decline in my quality of life! Please reconsider this potential action. Submitted by Robert R. Callard, 6-14-26.

Robert Carlson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Carlson Affiliation: Jun. 14, 2026 The quarterly earnings should be kept as is and switching to a semi annual report would be bad for the country and its citizens.

Sent from my iPhone

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robert coyne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: robert coyne Affiliation: Jun. 14, 2026 This proposal is very upsetting. Many investors will need to stop investing in stocks. Personally I'd switch to buying real estate or commodities or bonds to avoid the systemic reduction of the value my stock portfolio! It is possible that I will need to invest in foreign stocks or exchanges to get better yields. Doing what was done previously by the SEC is totally innate. I'm not a stock broker but I'm sure these entities will suffer a reduction of their income. If it is broken don't try to fix it to the detriment of the average investor!

Robert Granfield — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Granfield Affiliation: Jun. 14, 2026 Stop the stealing and keep things the way they are

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robert h — Jun 14, 2026
Subject: Comment on S7-2026-15 From: robert h Affiliation: Jun. 14, 2026 Quarterly, please.

Sent from my iPhone

Robert Hanson — Jun 14, 2026
Subject: S7-2026-15 From: Robert Hanson Affiliation: Jun. 14, 2026 BDemand the SEC continue its quarterly reporting. Why would you not unless like way to many things in the stump administration is being hidden, covered up or not being reported.
The corruption in this administration has got to stop.

Sent from my iPhone
Bob Hanson

Robert Hecking — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Hecking Affiliation: Jun. 14, 2026 Do not eliminate quarterly reporting. It encourages fraud and embezzlement, that could leave stockholders investments in jeopardy Robert Hecking

Sent from my iPhone

Robert Hyllested — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Hyllested Affiliation: Jun. 14, 2026 It would be irresponsible to allow large companies to hide their finances to the public. Please maintain regulations and fair conduct to be the norm for citizens here in the U.S.

Sent from my iPad

Robert Ichikawa — Jun 14, 2026
Subject: S7-2026-15 From: Robert Ichikawa Affiliation: Jun. 14, 2026 Continue the quarterly reporting

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ROBERT JARRETT — Jun 14, 2026
Subject: S7-2026-15 From: ROBERT JARRETT Affiliation: Jun. 14, 2026 Robert Jarrett, Licensed Professional Engineer, 1070 Ashbury Drive, Decatur, GA 30030.

Keep CEO signature requirements at quarterly. Almost all of our net worth is in the hands of multiple layers of corporate CEOs. We cannot afford to have any one in a chain act illegally or irresponsibly. Through the years before the quarterly requirements, we were victims of dishonest CEOs and lost serious sums of money.

Robert Jarrett

Robert Kreeger — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Kreeger Affiliation: Jun. 14, 2026 Hello:

I am concerned about the proposed change to security reports from quarterly 10-Q to semi-annually 10- S and the impact on my investments. There is not a clear reason to make this change that has been in place for decades.

Recent reports state that without Congressional changes, Social Security benefits will be exhausted in 2032. I worked as an emergency medicine physician for years to build a retirement portfolio to support my family. Change in reporting requirements could negatively affect my plan.

Thank you. Robert Kreeger

Robert Lane — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Lane Affiliation: Jun. 14, 2026 This is nonsense. This bull market has lasted due to the ability to verify earnings. If you want to see a real correction, keep this idea as policy. We will all suffer.
R. J. Lane

Robert Metzger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Metzger Affiliation: Jun. 14, 2026 As a retired firefighter who has placed his life on the line to help others, I oppose any action that reduces oversight of my hard won pension and investments. Please do not permit any changes in the oversight of pensions and investments. Too many lives of those who can least afford it hang in the balance.
Robert Metzger, Fire Chief (Ret.)
San Diego, CA
310-714-0629

Robert Metzger

Robert Monarch — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Monarch Affiliation: Jun. 14, 2026 Do not take us back to 1955 !! Trump and his whole administration are Destroying This Country PERIOD

Robert Musial Investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: Robert Musial Keep reporting QUARTERLY. It's worked well for decades and there's no need to change it.

Robert Nelson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Nelson Affiliation: Jun. 14, 2026 Going backwards is going backwards! I am totally against this proposal. We need more transparency, not less. Just look at the lack of transparency with SpaceX IPO.

Robert Quirk — Jun 14, 2026
Subject: S7-2026-15 From: Robert Quirk Affiliation: Jun. 14, 2026 It is important that we know how are investments are performing. Keep the curry requirements, or make them tougher, not weaker.

Robert Sandoval — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Robert Sandoval Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I would be investing blind you would be hindering any information that could help me invest informed instead of blind . Investors like myself need all the information we can get to make better choices and maybe minimize risks. Without information why invest ?

Robert Simpson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Simpson Affiliation: Jun. 14, 2026 Keep it quartly

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Robert Stokes — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Stokes Affiliation: Jun. 14, 2026 Too many companies want to stay silent as long as possible when they are having problems and those problems are worsening. The more frequently those companies are required to provide full and accurate information to shareholders and the public, the less they can hide the bad news and the less damage will be done to their shareholders.

Robert Towns — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robert Towns Affiliation: Jun. 14, 2026 Keep Quarterly Reporting and don't rig the system for Big Corporations. They tried every six months from 1955 till 1970 and it didn't work out for investors. That's why they stopped it!

Robert Tylinski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Tylinski Affiliation: Jun. 14, 2026 Robert Tylinski. Supervisor. Keep the quarterly reports. Better information on stock trades

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Robert Wood — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Robert Wood Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

This new rule is bad for small investors and places the thumb on the scale favoring only the rich and powerful. That is un American.

Robert Wray — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robert Wray Affiliation: Jun. 14, 2026 Keep the faith of the investors by retaining the present system

Sent from my iPhone

Robert Yocum — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Robert Yocum Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Absolutely NOT!

Quarterly earnings are necessary for any investor.

To allow a company to go dark for 6 months, without disclosing their financials is counterproductive to a shareholder friendly market.

Roberta H Bass — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roberta H Bass Affiliation: Jun. 14, 2026 Roberta H Bass Retired. I believe quarterly statements are necessary.. years ago. I’ve discovered where certificate of deposit I had renewed had been accruing at the wrong rate that was given to me and I have validation and on paper.. if not for this quarterly document I received, I may never have found it and it took quite a while for them to resource back what I had in my hand and credit me the difference

Sent from my iPhone

Roberta Jacobsen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roberta Jacobsen Affiliation: Jun. 14, 2026 Please DO NOT reduce the frequency of reporting. I am retired, on a fixed income and cannot have my savings reduced for any reason.
Bobbi Jacobsen
Woodland Hills, CA

Roberta Schumacher — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roberta Schumacher Affiliation: Jun. 14, 2026 My name is Roberta Schumacher. I live in Omaha NE.

We must have quarterly reporting for checks and balances as well as transparency!!

Changing it in this way takes us back to 1955. I was born in that year and though it was a good year, I DON'T WANT TO GO BACK!!!

The people VOTE NO!!

Roberta S. Schumacher
bertschumacher85@gmail.com
402.612.5524

Roberta Traband — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roberta Traband Affiliation: Jun. 14, 2026 I'm a retired investor and do not want to go backwards in time to an old reporting style that clearly hurt Americans! Please do not allow these changes to take place. We need our country to move forward, not backwards. More clear and timely information allows us to make better decisions and prevent corruption, which also seems to be growing rapidly in our country. We are all used to quarterly reporting now it's been this way for some time. I look forward to quarterly reports to read about Companies and also evaluate my retirement portfolio so I can make educated adjustments. Twice a year reporting is too long.

Sent from my iPhone

Robin Chappell — Jun 14, 2026
Subject: S7-2026-15 From: Robin Chappell Affiliation: Jun. 14, 2026 They apparently CANNOT Hold themselves Accountable otherwise! So the Government has to Do It For Them. Quarterly Accounting, and regular Audits! Now! Not later.

Robin Clark — Jun 14, 2026
Subject: S7-2026-15 Comment From: Robin Clark Affiliation: Jun. 14, 2026 Keep it! We need to keep a close eye on what's happening.

Robin Dintinger — Jun 14, 2026
Subject: S7-2026-15 From: Robin Dintinger Affiliation: Jun. 14, 2026 In the current dishonest and grifting society it would be heinous for the SEC to abdicate their responsibility to ALL investors. As a semi retired citizen I deserve just as much care and financial management as any billionaire. Please don't succumb to the ways of the Trump dynasty and be a participant in the downfall of this country.

Robin Gound — Jun 14, 2026

Subject: S7-2026-15 From: Robin Gound Affiliation: Jun. 14, 2026 This is what happens when our government is corrupt. Do what is true, honest and good for the people, the environment, the biology of living creatures, not what will make the company a higher gross income at the end of the year, but make the difficult decision and put the company second and all living matter first.

Sent from my iPhone

Robin Grimes — Jun 14, 2026
Subject: S7-2026-15 From: Robin Grimes Affiliation: Jun. 14, 2026 Keep quarterly reports. The CEOs are already seeing them anyway, so should the public.

Robin Jepsen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robin Jepsen Affiliation: Jun. 14, 2026 Leave reporting alone. We, as investors have the right to know monthly how our money is doing so changes can be made as necessary. I'm retired, need to supplement my SS, so knowing how my money is doing is essential. It's important to be a good steward of our investments no matter how big or small. Concerned citizen, Robin Jepsen, Texas

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Robin Vanover — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robin Vanover Affiliation: Jun. 14, 2026 Dear SEC,

History tells us that semi-annual reporting is dangerous for majority of citizens with investments and savings. Quarterly reporting has proven MUCH higher returns for investors, due to increased transparency.

Semi-annual reporting is associated with financial losses for the citizens whose hard-earned money is what they depend on. Creating less transparency only hurts the citizens who have been good stewards of their money and carefully planned for retirement.

The semi-annual reporting is more likely to lead to losses for the typical American instead of the historical overall growth experienced with quarterly reporting and the transparency that goes along with it. KEEP quarterly reporting . Citizens investing THEIR money have a right to at minimum a quarterly report on how their money is doing. Nothing about semi-annual reporting is good for typical Americans.

Hiding financial performance for six months at a time is wrong and the SEC needs to ensure quarterly reports remain the law and standard. My husband is close to retirement and it is unfair and unbelievable that semi-annual reports regarding personal investments and their growth or loss of money we are counting on, are even being considered instead of quarterly reports. Shame on anyone who votes to decrease reporting to people about their own money. What do companies have to hide? People deserve to be regularly informed with quarterly reports their investments as the minimum. Please vote NO on changing required reports from quarterly to semi-annually.

Sincerely,
Robin Vanover
Hardworking Amin. Asst. in Cincinnati, OH

Robyn Garrett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robyn Garrett Affiliation: Jun. 14, 2026 That is ridiculous. Everything can change on any given day and corporations are already crooked.

Sent from my iPhone

Robyn Riedstra — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Robyn Riedstra Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
if companies still expect us to invest in them they legally should be required to share vital information with us after al we own the company. SEC is trying to make the poor poorer and the rich richer What is Trump bribing you with? Stand up and do what's right b

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Robyn Waltrip — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Robyn Waltrip Affiliation: Jun. 14, 2026 Please keep Quarterly Reporting for any and all companies in the United States.

Yahoo Mail: Search, Organize, Conquer

Rodney Hinson — Jun 14, 2026
Subject: File No. S7-2026-15 From: Rodney Hinson This is a bad policy for a number of reasons. Twice as long to fester Bad news gets up to six months to build before you ever see it. When the truth finally lands, the surprise and the sell-off can be far sharper than it would have been with a quarterly heads-up. The insider’s edge widens Executives and big institutions don’t wait for filings. They have other channels. Longer gaps between public reports widen the gap between what insiders know and what you know. The market gets thinner European companies that moved to semi-annual reporting saw their trading liquidity dry up, while quarterly reporters held steady. Thinner markets mean worse prices for ordinary sellers. Cheaper truth, dearer money Decades of research find that more frequent reporting lowers a company’s cost of capital, which supports higher share prices. Cut the reporting, and you push the gears the other way. “Short-termism” never stopped America. The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth. The corporate “myopia” blamed on quarterly reporting is, in the words of one finance scholar, simply not supported by the evidence. If it isn’t broken, don’t break it.

Roger Boyer — Jun 14, 2026
Subject: Proposed Reporting Rule Change From: Roger Boyer Affiliation: Jun. 14, 2026 I am completely against a roll back of reporting requirements to that of the 1950s. & 1960s. Why change something that is not broken ?? Most retirees depend on returns from companies for their income. Such a return to less transparency will be a disaster. Keep reporting requirements as they are today.

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roger parker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: roger parker Affiliation: Jun. 14, 2026 Absolutely not! Too much was hidden then and that is the last thing we need now! Corporations get away with too much right now and having them report to shareholders less frequently would only make things worse! Roger Parker, Retired, Crestview, Florida

Sent from my iPhone

Roland Quintanilla — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roland Quintanilla Affiliation: Jun. 14, 2026 Quarterly reporting is a must. If it ain't broke don't fix it.

Yahoo Mail: Search, Organize, Conquer

Roland Tufts — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roland Tufts Affiliation: Jun. 14, 2026 Please keep the requirement for Quarterly Financial reporting including material events that could impact future results. This is extremely important to stock holders. Thank you.
Roland Tufts, Business Owner and Investor. Portland. Maine.

Roland Tufts
207-751-3734

Roland Wayman — Jun 14, 2026
Subject: S7-2026-15 From: Roland Wayman Affiliation: Jun. 14, 2026 Stop shielding billionaires, make them accountable. This double standard economy helps no one but the top 1%.

Romeo Romeo — Jun 14, 2026
Subject: S7-2026-15 Comment From: Romeo Romeo Affiliation: Jun. 14, 2026 Gary here an IT professional. I work hard to earn my money and I invested based off the financial situations of companies released in their reports. Timely release of those reports are necessary to make sound investments.

Ron — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ron Affiliation: Jun. 14, 2026 Quarterly reporting should remain. The continual push to reduce oversight will only make investing very risky for the average person.

Sent from my iPhone

Ron Conroy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ron Conroy Affiliation: Jun. 14, 2026 Quarterly reporting is absolutely necessary for those of us who regularly save and invest. In fact, I believe that even more reporting is warranted given the current dynamics of the market. Going to a six-month cycle would significantly increase risk for investors by creating longer periods of uncertainty (less transparency) and possibly greater market volatility. Please retain quarterly financial reporting.
- Ron Conroy (Retired IT Professional)

Ron Cook — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ron Cook Affiliation: Jun. 14, 2026 Ron Cook. TX. If our government wants it semi then it’s not good for we the people! Not enough over site of the crooks.

Ron Killingsworth — Jun 14, 2026
Subject: S7-2026-15 From: Ron Killingsworth Affiliation: Jun. 14, 2026 Hello, I lived through Enron. Lost money on Enron. I think the laws that were put in place after Enron were sensible and not overly onerous for companies to comply. We do not need these rules
for reporting rolled back. So far I have heard no argument for the rollback that made a luck of sense. Don't make the market any more of a gamble than it already is. Thank you. Ron Killingsworth, small business owner, Texas

Yahoo Mail: Search, Organize, Conquer

Ron Riel — Jun 14, 2026
Subject: S7-2026-15 From: Ron Riel Affiliation: Jun. 14, 2026 The risk is proven. Do not reduce reporting responsibility.

Get Outlook for Android

Ron Rita Dinehart — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ron Rita Dinehart Affiliation: Jun. 14, 2026 Keep it monthly or quarterly

Sent from my iPhone

Ronald Diaz — Jun 14, 2026
Subject: S7-2026-15 From: Ronald Diaz Affiliation: Jun. 14, 2026 There was a very good reason for enacting this policy, greed. For all the good intentions that people have there is always a temptation to push the envelope and where there are large amounts

of money, the potential for fraud escalates. So the statue should remain unchanged.

Yahoo Mail: Search, Organize, Conquer

Ronald Duncan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ronald Duncan Affiliation: Jun. 14, 2026 Keep Quarterly reporting!!! Janice Duncan retired nurse.

Sent from my iPhone

Ronald Klavoon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ronald Klavoon Affiliation: Jun. 14, 2026 It will be more unlikely to see mistakes or unstable check for accuracy

Yahoo Mail: Search, Organize, Conquer

Ronald Murawski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ronald Murawski Affiliation: Jun. 14, 2026 Would like to see the quarterly reporting continue as it is now. Why fix what isn't broken.

Ronald Shenberger — Jun 14, 2026
Subject: S7-2026-15 From: Ronald Shenberger Affiliation: Jun. 14, 2026 It is imperative that the SEC maintain Quarterly reporting,

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Ronald Shenberger — Jun 14, 2026
Subject: S7-2026-15 From: Ronald Shenberger Affiliation: Jun. 14, 2026 It is imperative that the SEC maintain Quarterly reporting,

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Ronald Welch — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ronald Welch Affiliation: Jun. 14, 2026 Why not quarterly. It increases transparency. Keep it honest.

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ronharnack — Jun 14, 2026
Subject: S7-2026-15 Comment From: ronharnack Affiliation: Jun. 14, 2026 As an investor I want to get quarterly information.

Sent from my Galaxy

Ronnie — Jun 14, 2026
Subject: File No. S7-2026-15 From: Ronnie Keep is quarterly! It's bad business to allow it to be only be shared semiannually.

Ronnie Gabriel — Jun 14, 2026
Subject: S7-2026-15 From: Ronnie Gabriel Affiliation: Jun. 14, 2026 Do not cut back on quarterly reporting. I am retired and now living on my lifetime savings investments. I remember ENRON well and have had enough of corporate malfeasance. CEOs and other executives must remain accountable.
Dr Veronica Gabriel
Flourtown, Pa

Ronnie Shea — Jun 14, 2026
Subject: S7-2026-15 From: Ronnie Shea Affiliation: Jun. 14, 2026 As a retiree, I am concerned that less accountability will result in large evaluation swings on the portfolio I rely on for my fixed income. I prefer quarterly reporting that will keep any large swings in value to a minimum and allow me to keep my cash flow consistent.

Sincerely,
Veronica Shea
54 Ellsworth Ct
Garner, North Carolina. 27529
Sent from my iPad

Rosa Venegas — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Rosa Venegas Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Quarterly disclosures are vital in making informed decisions. Please do not pass this proposal as its bad for investors.
Thank you for your time.
Rosa Venegas

Rosalind Santini — Jun 14, 2026
Subject: S7-2026-15 From: Rosalind Santini Affiliation: Jun. 14, 2026 No DEREGULATION for the

Epstein class!!
Do not open the door for more corruption. ERON must never happen again!!
Rosalind Santini
7315 hillside road
Ind, Ohio 44131
Sent from my iPhone

Rose Eckstein — Jun 14, 2026
Subject: S7-2026-15 From: Rose Eckstein Affiliation: Jun. 14, 2026 Yes to quarterly reporting! The smartest guys in the room should be held accountable.

Rose Eckstein
St. Louis, MO

Rose Martinez — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rose Martinez Affiliation: Jun. 14, 2026 I am opposed to to allowing public companies to stop reporting its results each quarter and disclosing just twice a year. This will hurt people who utilize timely, transparent, accurate and valid information when deciding how to invest savings for retirement. A change to lesser reporting could mean losing a third, or even half, of my life savings.

Rose M. Martinez, PhD

Rose Mary Simmons — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rose Mary Simmons Affiliation: Jun. 14, 2026 Please continue my quarterly statements so I can monitor my investments and patterns. Rose M Simmons. Dallas. TX. OWNER/INVESTOR

Yahoo Mail: Search, Organize, Conquer

Rosemary Denny — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rosemary Denny Affiliation: Jun. 14, 2026 We receive quarterly reports and I expect it to remain quarterly reporting! Who in their right mind would not require quarterly reporting. It’s our money and we have a right and want to know the performance of it! Do not stop quarterly reporting. Plus I have it in black and white on your letterhead what is in our account and value.

William & Rosemary Denny

Rosemary

Rosemary Lehman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rosemary Lehman Affiliation: Jun. 14, 2026 Do not do this!! Keep quarterly!

Rosemary Matney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Rosemary Matney Affiliation: Jun. 14, 2026 I don’t want less info, I want more transparency. Don’t hurt my savings or investments like 1955!
Period!!!

Sent from Rosemary's iPhone

Rosemary Mckinley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rosemary Mckinley Affiliation: Jun. 14, 2026 We need transparency and quarterly reporting. Rosemary McKinley

Sent from my iPhone

Rosievonbek — Jun 14, 2026
Subject: S7-2026-15 Comment From: Rosievonbek Affiliation: Jun. 14, 2026 Keep doing what you are doing now, ie quarterly reports. Just because Trump and his rich buddies want extra time to hide their profits, doesn’t mean YOU HAVE TO DO IT! Or better yet, how about BI-MONTHLY REPORTS.
LM Moorcock
Multiverse inc. Vice President & Business Manager

Sent from my iPad

Ross Culver — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ross Culver Affiliation: Jun. 14, 2026 With AI tools at our disposal, reporting quarterly should be even easier. There’s no good argument for semi-annual reporting, unless you’re the President and don’t want people to know your impact on corporate earnings.

Ross
ross.culver@siprios.com
832.343.1563

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roxanne Mills — Jun 14, 2026
Subject: S7-2026-15 From: roxanne Mills Affiliation: Jun. 14, 2026 We need more accountability in this age of fraud and corruption, not less! And we need to know who is trying to do this and who signs off on it and who votes for it

Sent from my iPhone

Roxanne Schenian — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roxanne Schenian Affiliation: Jun. 14, 2026 Quarterly reports are a must to keep. They relate a company's profits
and losses, also future capital spending and much more. When buying a
company stock it's essential to investigate using the latest quarterly
report. Making them less detailed and simpler would probably be the
way to go as long as the important relevant information is included.

Roxy Black — Jun 14, 2026
Subject: S7-2026-15 Comment From: Roxy Black Affiliation: Jun. 14, 2026 Roxanne Black, RN; Reporting should remain every quarter to maintain transparency and integrity.

Sent from my iPhone

Roy Newell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Roy Newell Affiliation: Jun. 14, 2026 We need to keep reporting honest and open. NO MORE ENRONS!!! Quarterly reporting must be up front and mandatory…

Sent from my iPad

Ruby Harpst — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ruby Harpst Affiliation: Jun. 14, 2026 Quarterly reporting!

Ruby Thompson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ruby Thompson Affiliation: Jun. 14, 2026 Leave it the way it is. We need to know what's happening with our money.
Ruby Thompson
Retired Mortgage Underwriter
Fresno, CA

Rudi Schadt — Jun 14, 2026
Subject: S7-2026-15 From: Rudi Schadt Affiliation: Jun. 14, 2026 Keep the CEO (and CFO) certification - and extend it to Private Equity (at least annually) and Hedge Funds.

Rudi Schadt
136 Brighton Rd
Columbus, OH 43202
cell +1 917.880.0589
rschadt1@gmail.com

Runyon Moon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Runyon Moon Affiliation: Jun. 14, 2026 Quarterly reporting provides investors information about the economy that would then not be available to most people, but still available to some privileged.

Bob Cooper, Retired

Russ Tepper — Jun 14, 2026
Subject: S7-2026-15 From: Russ Tepper Affiliation: Jun. 14, 2026 As a Financial Advisor, it is absolutely essential that the SEC continue to require quarterly reports!

Get Outlook for iOS

Russell DuRoss — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Russell DuRoss Affiliation: Jun. 14, 2026 I have a large amount of savings that I am dependent on for my retirement. Please do not change the public company reporting from 3 months to 6.

Russ DuRoss
r2s4d1@gmail.com

Ruth Beismer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ruth Beismer Affiliation: Jun. 14, 2026 Quarterly reporting should be the bare minimum required. Please do not change the rule.

Ruth Marion — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ruth Marion Affiliation: Jun. 14, 2026 To the SEC:
Please do NOT roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of one's savings. I have worked for a public company, and I know how essential it is to require frequent reporting. Before making this decision the SEC must keep in mind the history that has led to quarterly reporting being required.

Corporate regulation began as a response to business scandals. As regulators continue to deter massive scandals, businesses typically resist regulation, and the public calls for justice following massive scandals, so that businesses will make necessary reforms. For the past century, American corporate regulation has consisted of periodic, dramatic regulatory interventions by federal lawmakers, together with more nuanced ongoing regulation by the states. Indeed, the history of major corporate scandal dates to the Civil War, when Philadelphia banker Jay Cooke made fortunes by selling government bonds to raise money for the Union army. After the end of the war, he similarly sold bonds to raise money for the Northern Pacific Railroad. Because of his stature, Cooke “had been regarded as a pillar of financial stability”, comparable to the stature of modern financial icons Bill Gates and Warren Buffet. In fact, Cooke ignored warning signs when railroad building far outstripped demand, but he continued to invest money in railroads. The subsequent implosion of both Cooke’s bank and the railroads led directly to the economic depression of the Panic of 1873. Public outrage erupted even from those who had no financial stake in the railroad. The extensive advertising to sell bonds to raise money for the railroads impacted not only the rich, but also people of far more moderate means who had invested in the bonds. Soon afterward, details of blatant corruption, self-dealing and bribery emerged, and the Mail Fraud Statute became the first federal law to protect Americans from fraud, scams and scandals. In addition, Congress enacted statutes to better regulate the railroads, including the Interstate Commerce Act of 1887, soon followed by the regulation of monopolies with the Sherman Antitrust Act of 1890.
Public anxiety continued to heighten about the power, reach and lack of accountability for the corporate giants of the early 20th Century. This era of growing corporate power and influence, coupled with the rise of those who sought to expose the ills of society brought about by corporate robber barons, caught Teddy Roosevelt’s attention. Recognizing that the states were either unable or unwilling to sufficiently regulate corporations, Teddy Roosevelt sought to balance corporate power and economic interests with public interests and the welfare of its citizens. He thought that the way to accomplish this was through centralized government regulation of business activities. On December 2, 1902, in his second State of the Union Address, Teddy Roosevelt set the tone for the century of federal corporate regulation that would follow, by building on the delegation of power bestowed by the Interstate Commerce Act and the Sherman Antitrust Act. Teddy Roosevelt said, "We can do nothing of good in the way of regulating and supervising these corporations until we fix clearly in our minds that we are not attacking the corporations, but endeavoring to do away with any evil in them." Today, there is plenty of reason to believe that any reduction in the government's regulation of businesses, and in this case, public corporations, will have serious, negative impacts on our economy and on people's ability to earn a good income, support the funding of savings accounts, and ensure that all people have access to high-quality education, health care and child care.

Sincerely,
Ruth A. Marion
446 Vista Dr.
Paonia, CO 81428

Ruth Miale — Jun 14, 2026
Subject: S7-2026-15 From: Ruth Miale Affiliation: Jun. 14, 2026 There needs to be a bottom line of honesty in business. If we as a country cannot enforce that then why do we have a government? Everything in business, taxes, investigations into fraud, fairness to consumers, everything relies on honest bookkeeping and executives who are accountable for the truth. These quaterly requirements have served us well for over a score of years.
Who, but a criminal enterprise would want to get rid of this requirement to certify?

Let our congress and senate NOT be part of a criminal enterprise.
Just as the C-suite need to be accountable for the accuracy of the books of their own firms--the engines of their own personal wealth and the investments of countless Americans under your jurisdictions--so must congess and the Senate, who HAVE THE RIGHT TO OVERSEE BUSINESS, WHO HAVE THE POWER AND RESPONSIBILITY TO REGULATE-- must protect the American consumer AND - let this be included - the families and other dependents of those Executives who would cheat, lie, and embezzle or permiit it. We can't easily track the quid pro quo that may go on inside the businesses, but we can hold them accountable to their books at the least. That is a significant bar to meet. Any, any, government entitiy that wants to remove oversight, is suspect in my eyes.
Who would you purport to be if you are not looking out for those of us who do not have the advantage you have of holding office?
Regulate. Get those quaterly signatures. Do your job.

Ruth Shea — Jun 14, 2026
Subject: S7-2026-15 From: Ruth Shea Affiliation: Jun. 14, 2026 Corporations need to be held to higher standards for accountability and they need to have transparency

Sent from my iPhone

Ruth Villaverde — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ruth Villaverde Affiliation: Jun. 14, 2026 Quarterly reporting has worked since 1970. It's not broke and doesn't need fixing. Everything is on a computer these days, so I don't see any reason to reduce the information available to the public.

Ruth Withey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ruth Withey Affiliation: Jun. 14, 2026 Please continue to require that every public company publish a quarterly report. The public has a right to this information & it will affect the financial well-being of many, many people.
- Ruth Withey

Ryan Honeycutt — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Honeycutt Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Clearly these guidelines are changing because they have been purchased and influenced by the rich to make the rich richer and the poor poorer.

Ryan Marshall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ryan Marshall Affiliation: Jun. 14, 2026 Quarterly Reporting should remain as it is currently. Obviously. As if corporations and companies have not already gotten away with enough…. maintaining current transparency in the markets should not even be a question. Regulation allows both Capitalism and Democracy to flourish, anybody who

says otherwise can be proven wrong by, idk, every single statistic that exists on the topic.

Sent from my iPhone

Ryan Smith — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Smith Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:

Quarterly reporting allows for consistent transparency and information between public companies and shareholders/investors. I urge you to keep the requirement. If it's too tedious, then perhaps look at scaling back disclosure requirements themselves versus changing the frequency of reporting.

S L — Jun 14, 2026
Subject: S7-2026-15 Comment From: S L Affiliation: Jun. 14, 2026 Stop public companies from hiding their books for 6 months. Quarterly bonuses should not be pushed out even further. Earnings need to stay at the quarterly period and not changed to 6 months. Y'all just doing anything to screw with people and their money. S. Webb, planner.

Sent from my iPhone

S Lavey — Jun 14, 2026
Subject: S7-2026-15 Comment From: S Lavey Affiliation: Jun. 14, 2026 Quarterly reporting is essential. To think otherwise is unacceptable.

S. McAdam — Jun 14, 2026
Subject: S7-2026-15 From: S. McAdam Affiliation: Jun. 14, 2026 I'm Susan McAdam, retired professional arts administrator and grants writer, of Omaha, Nebraska. The people you hope to coddle should have been given prison sentences. I urge you to keep requiring quarterly reporting and throwing anyone caught lying in prison. Do your job of watching out for American citizens instead of America's white-collar criminals!

S. Paulsen — Jun 14, 2026
Subject: S7-2026-15 Comment From: S. Paulsen Affiliation: Jun. 14, 2026 I'm Selena Paulsen, a Philanthropy and Partnerships Manager.
My husband is just 18 months away from retirement. We don't have the time left to recover from stock market "corrections" or investment mistakes. With threats to now cut social security benefits as well, our retirement portfolio is more crucial than ever. We absolutely need up-to-date and accurate information on the companies that hold our retirement security in their hands.

We have worked hard and followed the rules for over thirty years. We deserve the retirement we've saved for, and in order to have that, we need corporate transparency and accountability.

Sent from my iPhone

Sabrina Martin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sabrina Martin Affiliation: Jun. 14, 2026 I want to keep quarterly reports! Is changing it supposed to help the billionaires? I am retired and don't want to end up poorer. Sabrina Martin, from Seattle

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Sallie Robinson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sallie Robinson Affiliation: Jun. 14, 2026 My name is Sallie Robinson. I am retired and living in Tallahassee, Florida. The only income my husband and I have at this time other than our Social Security is invested in stocks and bonds. Please keep the SEC reporting to quarterly because it has worked well in the past for small and large investors. My father who was an economic professor always said "Don't fix it if it's not broken!" And there is nothing at all broken about the SEC's quarterly reporting! Thank you for taking the time to read my comments!

Sally — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sally Affiliation: Jun. 14, 2026 I do not want to go back to 1955 or the bank crisis time. We need open communication and reporting on a quarterly basis. There are too many rich crooks that want it all. Sally Gerry retired teacher Huntsville, AL

Sent from my iPhone

Sally Arzate — Jun 14, 2026
Subject: S7-2026-15 From: Sally Arzate Affiliation: Jun. 14, 2026 More eyes need to be on this corrupt system, not less. Having the system that is flawed police itself is not the answer.

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Sally Barucchieri — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sally Barucchieri Affiliation: Jun. 14, 2026 Quit destroying our nation. Quit pandering/rewarding/kowtowing to the oligarchs. DO YOUR JOB!!!

Sally DeBruin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sally DeBruin Affiliation: Jun. 14, 2026 Sally Debruin, retired, Wisconsin. Please keep everything transparent to all. Sincerely, Sally Debruin

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Sally Fox — Jun 14, 2026
Subject: S7-2026-15 From: Sally Fox Affiliation: Jun. 14, 2026 There’s no other reason for this

change in rules, other than to allow rich corporations to cheat ordinary Americans.

Sally Morgan-welch — Jun 14, 2026
Subject: S7-2026-15 From: Sally Morgan-welch Affiliation: Jun. 14, 2026 DO YOUR JOB .HOLD ALL BUSINESSES RRSPONSIBLE !

Sally Price — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sally Price Affiliation: Jun. 14, 2026 To the SEC,
We've done this before; please do not make this mistake. Companies absolutely need to be accountable and transparent every quarter (not twice a year).

I worked for a company, Powin Energy LLC, that went bankrupt in 2025 and the even with the quarterly reporting, finances were not transparent enough.

I'm currently job hunting and would want to work for a company with honest, transparent, frequent (quarterly) accountability in their finances.

As I approach retirement age, I also would not want the risk of greater losses in my portfolio.

Thank you,

Sally Price
Senior Technical Writer
Roseville California

Sam Holt — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sam Holt Affiliation: Jun. 14, 2026 BS move !
Hiding your reports = FRAUD

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Sam Mcdonald — Jun 14, 2026
Subject: S7-2026-15 From: Sam Mcdonald Affiliation: Jun. 14, 2026 the SEC is corrupt to it's core, so now the SEC wants to double down on corrupt activity. stand up for the american people and just say no to graft and corruption

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Sam McQuoid — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sam McQuoid Affiliation: Jun. 14, 2026 More time for fraud to grow.

Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Sam Mungo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sam Mungo Affiliation: Jun. 14, 2026 My name is Dr. Samuel Mungo, I am a professor at Northern Arizona University. I write to plead with you to not return to semi-annual earnings reporting. History amd numbers show a marked loss. This shaky economy cannot support such a move. Thank you.

Dr. Samuel Mungo

Sam Norris — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sam Norris Affiliation: Jun. 14, 2026 I'm Samuel Norris, an Engineer in Pennsylvania. Publicly traded companies need to be transparent to the public. Protect the voters for once.

Samantha Ziesel — Jun 14, 2026
Subject: S7-2026-15 Comment From: Samantha Ziesel Affiliation: Jun. 14, 2026 We have enough challenges planning to survive retirement - this is unethical and totally unfair! This does not make America Great it makes a mockery of hard working Americans!!! The rest of the world is laughing at us! Keep the quarterly schedule and do the right thing!

Samuel C Robertson — Jun 14, 2026
Subject: S7-2026-15 From: Samuel C Robertson Affiliation: Jun. 14, 2026 Keep it!

Sent from my iPhone

Sanda Oslin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sanda Oslin Affiliation: Jun. 14, 2026 I remember when the SEC deregulated under GWBush and the ensuing crash of 2008.
Stop deregulating and regulate more!

I have not forgotten that giant transfer of wealth from taxpayers to banksters. Is that what your plan is?

Sanda Oslin
Grand Marais, Minnesota

Sent from my iPhone

Sandi Call — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandi Call Affiliation: Jun. 14, 2026 This is going to be a horrible thing to do

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Sandi Duchesne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandi Duchesne Affiliation: Jun. 14, 2026 Is this only to help the very rich? This is unacceptable and what caused so much financial loss to people. The lack of transparency will allow the very rich to get richer while constituents lose their savings. Do not allow this to happen. Also prevents companies from cheating on their accounting.

Sandi Duchesne

Sandi Fremont Lucas — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandi Fremont Lucas Affiliation: Jun. 14, 2026 Unbelievable. given the money the SEC makes off of us - **** straight we want to know where it's going. Going backwards never works. This is just another money grab that y'all want to hide.

Sandi Hebley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sandi Hebley Affiliation: Jun. 14, 2026 Regular accountability promotes transparency and helps rebuild the trust of the people!

Sent from my iPhone
Sandi Hebley

Sandra Cantliffe — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sandra Cantliffe Affiliation: Jun. 14, 2026 That is wrong and sounds very suspicious of something the SEC wants to hide. Under no circumstances should this be allowed. Keep things the way they are.

Sandy Cantliffe

In God We Trust

Sandra Derr Citizen who invests in stock market — Jun 14, 2026
Subject: File No. S7-2026-15 From: Sandra Derr WATCH OUT FOR THOSE CROOKED CEOs WHO PAY THEMSELVES WAY TOO MUCH MONEY.

Sandra Kennedy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sandra Kennedy Affiliation: Jun. 14, 2026 Keep quarterly reports, the sanctity of American investments does not need to be cheapened or weakened.

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Sandra Kerr — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandra Kerr Affiliation: Jun. 14, 2026 I like quarterly statements.

Sandra Schlaudecker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandra Schlaudecker Affiliation: Jun. 14, 2026 Please hold companies accountable. Quarterly reporting is best!

Sandra Schlaudecker

Sandra Sneckenberg — Jun 14, 2026
Subject: S7-2026-15 From: Sandra Sneckenberg Affiliation: Jun. 14, 2026 Corporations must be held to quartile filing with the CEO's signing off.

Sent from my iPhone

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sandra swain — Jun 14, 2026
Subject: S7-2026-15 From: sandra swain Affiliation: Jun. 14, 2026 Needs to stay just like is it,so the Public knows the numbers, and and the condition of the Company ..

Yahoo Mail: Search, Organize, Conquer

Sandra Swanstrom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandra Swanstrom Affiliation: Jun. 14, 2026 Please continue to require reporting quarterly. Twice annual reporting allows too much time and things will not be reported. This matters to me very much because I am retired and with Social Security benefits at risk of being cut, I cannot afford taking a hit to my savings. Thank you for your attention to this matter. Sandra Swanstrom

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Sandra Underwood — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Sandra Underwood Affiliation: Jun. 14, 2026 Sandra Underwood, Teacher, Retiree, Southfield Michigan. Understand that company information changes constantly. Even on a quarterly basis info is old. Semi annually would make it difficult to invest. Difficult to adjust to current conditions.

Sent from my iPhone

Sandra Zilka — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sandra Zilka Affiliation: Jun. 14, 2026 keep it….. actually I wish it was monthly, but that was never a thing

Sent from my iPhone

Sandy Godbolt — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandy Godbolt Affiliation: Jun. 14, 2026 No, there are no positives to this. It feels dishonest and a slap to the investors. Transparency in todays world should be easy to provide. No need to move backwards in this situation.
It would make me want to stop investing since it would seem companies are giving the opportunity to be dishonest by with holding information. It would not be a good thing to allow less reporting. We are a data driven society.

Yahoo Mail: Search, Organize, Conquer

Sandy Jensen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sandy Jensen Affiliation: Jun. 14, 2026 Keep Quarterly Reporting no hiding the details.
Sandra Jensen, small business owner

Thank you!

Sandy Johnston — Jun 14, 2026
Subject: S7-2026-15 From: Sandy Johnston Affiliation: Jun. 14, 2026 I worked hard for my money so i can have a comfortable retirement. Quarterly reporting keeps everyone honest and keeps the hard-working person safer from losing money to unscrupulous people.

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sandy staker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: sandy staker Affiliation: Jun. 14, 2026 Leave the reporting quarterly.

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Santiago Caraballo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Santiago Caraballo Affiliation: Jun. 14, 2026 Santiago Caraballo
Managing Director/Regional Manager
Houston, TX

Transparency in markets is critical to investors of all types making informed decisions. That is true for me professionally as bankers in my need to determine the credit worthiness of borrowers and also true for me as a retail investor as I look to make investments in the stock market. Quarterly reporting is necessary to protecting investors and maintaining the current level of transparency in the markets. The nature of financial reporting already makes it so investors are looking at dated financial data by the time it is released via SEC reporting requirements which is a risk to investors. Increasing the amount of time that investors would have to wait to gain transparency into the operations, balance sheet and cash flows of an organization, represents greater risk for all investors and likely risks making the stock market less efficient. I am strongly in favor of maintaining quarterly reporting requirements on public entities.

Best regards,

Santiago Caraballo

Sara Elizabeth Miller — Jun 14, 2026
Subject: S7-2026-15 From: Sara Elizabeth Miller Affiliation: Jun. 14, 2026 This is bonkers. Quarterly reporting needs to continue. Our economy is being shredded right now from all the other (illegal) shenanigans. Please do not add to the death of our global reputation and economic standings. I do not understand why the SEC is ending quarterly reporting. The SEC used to be an institution that garnered the respect and fear of the finance sector. It is now complicit with those it supposedly regulates, and we will all suffer because of it. Please go back to being the strong government watchdog that prevents bad actors from devastating whole sectors of the economy. Sara Miller, bank employee, Athens GA.

Sara Gilbert — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sara Gilbert Affiliation: Jun. 14, 2026 I do not support this idea. Please stop this plan, it’s unacceptable!

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Sara Jacobs — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sara Jacobs Affiliation: Jun. 14, 2026 Stop taking away

protections to the public in order to make billionaires richer.

Sent from my iPhone

Sarah Hadskey — Jun 14, 2026
Subject: S7-2026-15 From: Sarah Hadskey Affiliation: Jun. 14, 2026 Dear SEC,

Accurate, truthful, quarterly financial reporting is extremely important for proper market and economic operation. It helps companies perform better and catch mistakes or new trends earlier. It helps investors and those managing investments make timely decisions for their portfolios.

Businesses make plans based on certainty of both regulations and in market trends. Stability is a very big deal. Please keep truthful, CEO signed, quarterly reporting.
We need much less corruption, not more.
We need more people to have incentives to do the right thing.

Sarah Hadskey, Architect and Caregiver

Sarah Hadskey
AIA, LEED AP BD+C, NCARB, UFA

SAM studio
901-754-3965

Sarah Lynch — Jun 14, 2026
Subject: S7-2026-15 From: Sarah Lynch Affiliation: Jun. 14, 2026 Don't ignore the masses. Operating for the 1% at your own peril.

Sarah Neal — Jun 14, 2026
Subject: File No. S7-2026-15 From: Sarah Neal I am not an expert in investments, but I am a teacher, coach, and keen observer of human nature and history, and I am a hard working adult who would like to be able to retire some day. This is a very bad idea. Just as teachers, students, and administrators alike need regular accountability, so do the companies that control our retirement funds. If this proposal is about saving time, I'm sure there are other time saving tactics that can be implemented. Please don't do this.

Sarah Perry — Jun 14, 2026
Subject: S7-2026-15 From: Sarah Perry Affiliation: Jun. 14, 2026 As an employee of MCI Worldcom during our C suite fraud. I strongly recommend the rules are not changed.

Protecting employees and shareholders from corrupt leaders is critical.

Sincerely,
Sarah Perry

Yahoo Mail: Search, Organize, Conquer

Sarah Wiggin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sarah Wiggin Affiliation: Jun. 14, 2026 I vehemently oppose this proposed rule! I am nearing retirement age and am focused on building wealth, not losing it. Thank you. Sarah Wiggin, Professor, Springfield, MO

Sent from my iPhone

Saralynn Allaire — Jun 14, 2026
Subject: S7-2026-15 From: Saralynn Allaire Affiliation: Jun. 14, 2026 No one is above the law , don't cut their sentences

Saralynn Allaire
157

Saundra Lucke — Jun 14, 2026
Subject: S7-2026-15 From: Saundra Lucke Affiliation: Jun. 14, 2026 NO!

Sent from my iPhone

Savanna Borne — Jun 14, 2026
Subject: S7-2026-15 From: Savanna Borne Affiliation: Jun. 14, 2026 To the Honorable SEC Chair:
The data from earlier decades strongly supports keeping the financials reporting of companies quarterly.
This is important for me as I try to survive through retirement. But this is way more important for the younger generations and for the United States of America as a whole. We must not allow this large loosening of accounting add to the slippage of our strength and wasting of our resources going on now. Mental strength and clarity at all levels is required of a great nation. Some are letting go of that, preferring autocratic rule when the autocrats are not disciplined thinkers with the benefit of the entire United States as their goal.
Please keep financials reporting of all companies quarterly.

Savanna Borne
Roseville MN 55113

Scarlet Boedecker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scarlet Boedecker Affiliation: Jun. 14, 2026 I do not agree with this at all.

Sent from my iPhone

Scott Boyle — Jun 14, 2026
Subject: File No. S7-2026-15 From: Scott Boyle I am opposed to the optional reporting requirement and would like to see this proposal defeated. I rely on the current reporting timeline to assess and advise my investing decisions. This proposal would lessen the information I have to make sound financial decisions and directly harm my interests.

Scott BREEDLOVE — Jun 14, 2026
Subject: S7-2026-15 Comment From: Scott BREEDLOVE Affiliation: Jun. 14, 2026 Quarterly reporting MUST stay in place. I have my hard earned savings invested in other companies. It is essential to continue having visibility into those companies health. Removing this requirement opens the door to fraud and putting additional financial risk onto investors. Leave quarterly reporting in place. It is healthy for the companies as well.

Scott Breedlove
Retired

Scott Dale — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scott Dale Affiliation: Jun. 14, 2026 Scott Dale
Disabled
San Marcos, TX
The stock market is the ONLY place where I actually have any liquidity. The social security provides me a whole $1200 to live off of per month. I have epilepsy and I have to buy up to 11 different drugs in a month. Then I am expected to pay for my utilities, gas, food, phone bill, and my internet. This is an extremely stressful situation that I'm not sure I'll make it out of because once the medical bills start to arrive I have no money to pay for them. So if changing the policies to semi-annual reporting has proof that it is going to devalue my stock investments and everyone else's I am wholeheartedly against this. I mean it really doesn't make sense to do this at this point in life unless you and companies are struggling to hide something.

Sent from the Dirty South

Scott Eastham — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scott Eastham Affiliation: Jun. 14, 2026 I have been investing since 1982 and depend a great deal on quarterly earnings reports to make buy sell decisions. Timely information is extremely important to the individual investor

Scott C. Eastham, CPA, Retired

seastham56@gmail.com

Phone: 425-870-2597

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Scott Eastman — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Scott Eastman Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
It is only common sense to have the quarterly reporting! This system has worked for 50 plus years and it is alarming and shocking as an investor that changes such as this would even be proposed. I certainly do not want to make investments while insider information is being withheld for six months and I am certain I am not alone. Just think what this will do to the overall market valuation. Thank you for your attention in this matter.

Scott Gordon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Scott Gordon Affiliation: Jun. 14, 2026 Stop this shady practice now!

Public companies should make their information easily accessible.

They should be held accountable.

Thanks!

Scott Kesselman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scott Kesselman Affiliation: Jun. 14, 2026 Moving to less disclosure is never a good thing. I believe that we should keep quarterly reports for public companies.
Thanks
Scott Kesselman

Sent from my iPhone

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scott magness — Jun 14, 2026
Subject: S7-2026-15 From: scott magness Affiliation: Jun. 14, 2026 Keep quartile reporting,if crooked Hang'em example to the next ceo do It publicly.

SCOTT SCHARNITZ — Jun 14, 2026
Subject: S7-2026-15 Comment From: SCOTT SCHARNITZ Affiliation: Jun. 14, 2026 I think quarterly reports give more timely visibility into a company's financials. Keep as is

Sent from my iPhone

Scott Swanson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Scott Swanson Affiliation: Jun. 14, 2026 Transparency is for truth tellers. Lack of, is for fraudsters.

Scott Tighe — Jun 14, 2026
Subject: S7-2026-15 Comment From: Scott Tighe Affiliation: Jun. 14, 2026 I am against changing quarterly reporting. It gives an unfair advantage to the big firms and can harm many investors.

Scott Voth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scott Voth Affiliation: Jun. 14, 2026 We should stay with the current reporting schedule. As a stockholder (and owner of a company) I have right to know how well they are doing on a timely basic. Doing less invites corruption.

Sent from my iPhone

Scott voth — Jun 14, 2026
Subject: File No. S7-2026-15 From: Scott voth The reporting schedule should stay as is at quarterly. As a stockholder (and owner of the company) I have right to timely financial information in order to make investing decisions. Anything less invites corruption.

Scott Waterbury — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Scott Waterbury Affiliation: Jun. 14, 2026 Good day. This is Scott Waterbury, President, Atlanta Sound & Lighting since 1979. Transparency must remain the policy and standard for the health and stability of our investments. Quarterly reporting is the least we can demand to protect Americans and America. Please keep this proven safeguard in place.

Sent from my iPhone

Scott Welling — Jun 14, 2026
Subject: S7-2026-15 Comment From: Scott Welling Affiliation: Jun. 14, 2026 I am on the hairy edge of retirement and count on current reporting. I worked in private industry before becoming a federal employee, so I have assets in the market. I would prefer not to be hoodwinked with relaxed reporting requirements. Don’t do it.

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scoutmaster167 (null) — Jun 14, 2026
Subject: S7-2026-15 From: scoutmaster167 (null) Affiliation: Jun. 14, 2026 Returning the Epstein class to the level of the 1800’s robber baron industrialist is ridiculous. Trumps favoritism must end. This proposal flys in the face of the economic evolution of our country.

Sent from my iPhone

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sdinick — Jun 14, 2026
Subject: Comment on S7-2026-15 From: sdinick Affiliation: Jun. 14, 2026 leave the reporting the way it is today, don't screw up people investments

Sent from my Galaxy

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sealonthebeach — Jun 14, 2026
Subject: Comment on S7-2026-15 From: sealonthebeach Affiliation: Jun. 14, 2026 All reporting keeps transparency the focus. Trying to be lazy or lax in this age of government corruption, is just ridiculous.

Dana Jones

Secret Squirrel — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Secret Squirrel Affiliation: Jun. 14, 2026 My name is Kimberly Passick and I am an Executive Secretary living in Charlotte, Michigan. I am 54 years old and over the past 7 years I have finally managed to begin building a retirement account that has the potential to allow me to retire at 70 and not be a burden on my children. The proposed change to biannual reporting historically shows reduced returns for investors. With as volatile as the market can be in this age of instant information, the last thing that should be considered is a change that could seriously impact the investment ls of everyday Americans trying to ensure their future. I ask that this biannual reporting proposal be rejected and that the standard quarterly reporting schedule remain in place.

Thank you,
Kimberly Passick
Charlotte, Michigan

SeethingRiver — Jun 14, 2026
Subject: Comment on S7-2026-15 From: SeethingRiver Affiliation: Jun. 14, 2026 With AI now availible and the amount of admin work / report generation being handled by it it seems like it would be easier than ever to generate a quarterly report. With me investing hundreds of thousands in the stock market, I prefer clear transparency of the companies that participate. Allowing longer periods of unknown leads to more volatility and uncertainty for when reports do become published.

Danny McWilliams
Senior Reactor Operator
10 Mildenhall Rdg

Fairport NY 14450
Cell: (603) 456-8163

Self Investor — Jun 14, 2026

Subject: File No. S7-2026-15 From: Self As an investor of my personal funds and a former c-level exec of public companies I know how important it is for the public to have quarterly information to make decisions and have insight into the company's financials. Yes it does put a burden on the company but it also creates an obligation of the company to disclose and to sign off on this information. Investors need this information and its release is paramount to a well functioning market.

Sequoyah Hill — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Sequoyah Hill Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Please don't hide things from us, it makes me sad :(

Seth Mayberry — Jun 14, 2026
Subject: S7-2026-15 From: Seth Mayberry Affiliation: Jun. 14, 2026 Quarterly reporting is essential to a functional market. Keep Quarterly Reporting!

Seth T. Mayberry
Financial Advisor/Investment Advisor Representative
Chief Marketing Officer
Seth.Mayberry@thiemaninvestments.com
Direct:(325)777-0411
Cell:(325) 617-6329
Main:(325)655-5520
502 S. Koenigheim Suite 1B
San Angelo, Tx 76903
*Thieman-Stinnett Investment and Retirement Services, LLC
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Seymour Mansfield — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Seymour Mansfield Affiliation: Jun. 14, 2026 We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. Keep the quarterly reporting.
Seymour Mansfield, Retired Lawyer, Chicago, Illinois.

Seymour J. Mansfield
seymourmansfield2837@gmail.com
(612) 701-4295

Shane Morgan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Shane Morgan Affiliation: Jun. 14, 2026 It would be imperative for all companies to continue to report quarterly earnings. As an investor, I want accurate disclosures and reports that can keep me and my advisors keenly informed about each company's financial status. Quarterly reports have accomplished this. We do not need to weaken inventor's ability to make sound financial judgments, which would happen with only semiannual reporting. I want to keep the status quo of quarterly reporting. It's not broken, so don't attempt to fix it.

Shane Morgan
Investor

Sent from my iPhone

Shannon — Jun 14, 2026
Subject: S7-2026-15 From: Shannon Affiliation: Jun. 14, 2026 Shannon Hyland, CPA Washington State. To roll back a much needed safety feature such as this is reckless. To allow the removal of CEOs signing the Quarterly Reports is paramount to allowing the billionaires to get richer on the backs of those who are relying on those investments to someday retire. Corners will be cut, there will be no oversight, and the CEOs will not be held accountable. This has the potential to send the stock market into a downward spin again, as happened with Enron; the trust in the stock market will decrease and affect investments for years afterwards. The investor cannot rely on "good faith" that a CEO will put their investors' first. Do not eliminate this much needed reporting.

Shannon Hyland CPA
4104 - 219th St SW
Mountlake Terrace, WA 98043
Cell: 206.459.9490
Fax: 425-775-9862

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shannon bohte — Jun 14, 2026
Subject: Comment on S7-2026-15 From: shannon bohte Affiliation: Jun. 14, 2026 Keep Quarterly Reporting. Investors deserve transparency!

Sent from my iPhone

SHANNON BROWN — Jun 14, 2026
Subject: Comment on S7-2026-15 From: SHANNON BROWN Affiliation: Jun. 14, 2026 Keep quarterly reports

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Shannon Campbell — Jun 14, 2026
Subject: S7-2026-15 From: Shannon Campbell Affiliation: Jun. 14, 2026 We will never bail these jerks out again! Let them fail! And stop letting them get away with criminal actions! Make them sign!

Yahoo Mail: Search, Organize, Conquer

Shannon Donahue — Jun 14, 2026
Subject: S7-2026-15 From: Shannon Donahue Affiliation: Jun. 14, 2026 Keep the reporting quarterly. To do otherwise especially with this Regime simply means the SEC is intentionally making it easier for the ENRON style theft to be repeated. The SEC failed to protect our national economy in the past. The SEC is now attempting to repeat their failure. How much money are SEC executives planning on getting in kickbacks? What is the buy in for this losing scheme? I am saying No Don't you dare, change the current reporting to semiannual. Any amount of common sense would be enough to send alarms through the agency. Apparently no on in charge at the SEC has any common sense. Alternatively, those running the SEC are planning on getting very wealthy on the dirty money promised for changing the reporting timelines.
This is one of the most ignorant attempts at ripping off the People, that I have seen in a long time. Any attempts to accomplish the goal of semi-annual reporting will result in deep dive investigations of all those involved. Remember: the Election is only 5 months away. Any changes to reporting will be immediately reversed by the newly elected representatives. Those involved in any changes will face charges. Anyone involved will serve federal prison time. Based on, who will be in charge, I can guarantee there will be no prison camps in the offing.
Shannon Donahue, Retired, Rhode Island

Shannon Hamrysky — Jun 14, 2026
Subject: S7-2026-15 Comment From: Shannon Hamrysky Affiliation: Jun. 14, 2026 Why should you get to hide anything for 6 months? What do you need to hide for the 6 momths?

Shannon J. Behara Individual investor — Jun 14, 2026
Subject: File No. S7-2026-15 From: Shannon J. Behara I was proud to work at the SEC from 2001-2005 and am well aware of its mission of investor protection. Therefore I struggle to comprehend the rationale behind this semi-annual reporting. Investors require accurate and timely information to make decisions on their investments. If anything, I would argue that in this technological and Information Age, companies should be able to easily produce financial statements monthly rather than quarterly. Yes, I am well aware of how much work goes into quarterly reporting and still find no excuse for a reduction. There is no rational reason to have less transparency than we have required in the last 50 years from registrants. Reducing frequency of reporting has proven in other jurisdictions to allow for insider manipulation, and less confidence in those markets. One of the reasons our markets are respected and setting the standard for international markets is our commitment to open and transparent information. We cut those requirements and that confidence

goes with it. The slope is not steep, it is a cliff. Individual investors deserve accurate and timely information about companies they invest in, directly or indirectly. Do not reduce the information available to make informed decisions.

Shantanu Basu — Jun 14, 2026
Subject: S7-2026-15 Comment From: Shantanu Basu Affiliation: Jun. 14, 2026 Shantanu Basu. VP, Operations. The wealth of the country rests on retail investing. The people you represent MUST have transparency. You don't work for the business. You work for us. Do. Your. Job.

_____
_____
Shantanu Basu | VP, Revenue Operations
Office: | Mobile: +1-202-669-9148 | shantanu.basu@arcserve.com
arcserve.com | LinkedIn | YouTube
_____
_____ If you are not the intended recipient of this message or received it erroneously, please notify the sender and delete it, together with any attachments, and be advised that any dissemination or copying of this message is prohibited.

Shari Adkisson — Jun 14, 2026
Subject: S7-2026-15 From: Shari Adkisson Affiliation: Jun. 14, 2026 We need quarterly reporting, not twice a year. Please do not change the law!

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shari graves — Jun 14, 2026
Subject: Comment on S7-2026-15 From: shari graves Affiliation: Jun. 14, 2026 Quarterly if not monthly!

Sharon Ball — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharon Ball Affiliation: Jun. 14, 2026 We need to know what is going on with our investments

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sharon bates — Jun 14, 2026
Subject: S7-2026-15 From: sharon bates Affiliation: Jun. 14, 2026 Please keep this quarterly. Why with all the corruption in the world would you even consider this? Please keep this protection in place.

Yahoo Mail: Search, Organize, Conquer

Sharon Bryan — Jun 14, 2026
Subject: S7-2026-15 From: Sharon Bryan Affiliation: Jun. 14, 2026 Quarterly reporting is a fiduciary responsibility for these companies. Managing the assets of millions of people carries a massive responsibility and should have the amount of oversight that is commensurate. Changing this level of oversight is not only dangerous, it opens the door for fraud. There is absolutely no reason to lessen oversight and accountability. Do not change the requirements for quarterly reporting. It is incumbent on the SEC to set rules that protect Americans.

Sharon Bryan

Sharon Collier — Jun 14, 2026
Subject: S7-2026-15 From: Sharon Collier Affiliation: Jun. 14, 2026 What possible reason, other than enabling more fraud and abuse of the system, would there be for you to cut the number of times CEOs have to report? Keep the current system. It seems to be working. "If it ain't broken, don't fix it." Sharon Collier

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Sharon Davidheiser — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Davidheiser Affiliation: Jun. 14, 2026 Do Not Do This!!!

Sent from my iPhone

Sharon Gibson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharon Gibson Affiliation: Jun. 14, 2026 What could possibly be the rationale? To make things easier for the large companies involved? While the "recipients" who earned the money involved are kept in the dark unable to make decisions.

Sharon Glassford — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Glassford Affiliation: Jun. 14, 2026 We need the quarterly reports to keep our investments more stable. The wealthy need to quit skating on our backs. I cannot afford to take a bath on my savings. I like many others worked hard to accumulate money for my retirement.

Sent from my iPhone

Sharon Hanson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Hanson Affiliation: Jun. 14, 2026 We need MORE TRANSPARENCY, not less. As a middle class American. I object to the theft of opportunity from me and others by schemes that enrich the obscenely wealthy. Once this regime is trounced ALL who supported it will be called to account. Choose honor. Ms Sharon Hanson, retired, Arizona

Sent from my iPhone

Sharon Harper — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharon Harper Affiliation: Jun. 14, 2026 Keep Quarterly reporting! ! I want to be able to see what it happening with my money.
Sharon Harper

Sharon Hite — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Hite Affiliation: Jun. 14, 2026 Lets don't go backwards. I'm retired and I can't afford to lose any of my investment.
Sharon Hite, CCC/SLP
Johns Island, South Carolina

Sent from my iPhone

Sharon Hochstedler — Jun 14, 2026
Subject: S7-2026-15 From: Sharon Hochstedler Affiliation: Jun. 14, 2026 Quarterly reporting keeps investors informed! The SEC does NOT have the right to scale back information on our investments. This is a Nazi tactic and needs to not be pursued! We have the right to know what is happening in a timely manner and be able to change to avoid loss. Going back to an antiquated reporting system should NOT even be considered! Quarterly reporting needs to remain in effect! Investors have worked hard; this is OUR money.

Sharon Hochstedler

Sharon Holladay — Jun 14, 2026
Subject: S7-2026-15 From: Sharon Holladay Affiliation: Jun. 14, 2026 It is important that we continue to hold CEOs accountable for what they and their companies are putting into their financial reports. The fact that they have to sign off simply means they are acknowledging the information that their company is publicly stating and agree that it is correct? Why would we want to lessen that? Four times a year is not too much to ask, and shouldn't they know what their company is doing anyway?

We already know what happens without this sort of accountability. I see no reason to believe it would be any different today. Do NOT cut this at all.

Sharon Holladay, MA Ed
Elementary Teacher, retired
Rogers, AR

Sent from my iPhone

Sharon Jackson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharon Jackson Affiliation: Jun. 14, 2026 No should be able to see it year round just like the rich people

Sent from my iPhone

Sharon K Jones — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon K Jones Affiliation: Jun. 14, 2026 Sometimes you think less oversight is better but it's not do not put the American public in a position to lose money out of their own Pockets because you're not making industry transparent

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sharon kremer — Jun 14, 2026
Subject: S7-2026-15 From: sharon kremer Affiliation: Jun. 14, 2026 We should do all that we can to prevent fraud like Enron caused. SEC proposal to change quarterly reporting with Rule S7-2026-15 opens the door to fraud that could exceed Enron's.

My IRAs and my retirement would be exposed to too much risk. My Social Security and my Texas teacher pension are already at high risk.

Changing from a quarterly report would benefit the top 2% or so of the population that has funds in the market.
The rest of us who earned money from our work (not earned money purely from investment portfolios) would be devastated.

Sharon Kremer
Denton Texas
Retired public school teacher
Age 72

Sharon Mayhew — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Mayhew Affiliation: Jun. 14, 2026 I do not want quarterly reporting that can depreciate my savings. Get rid of Kevin Warsh, he just a puppet for Trump. Trump does not like anyone to know that he is a threat to democracy.

Sharon O'Malley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon O'Malley Affiliation: Jun. 14, 2026 It was made QUARTERLY for a good reason
Keep it that way.

Sent from my U.S.Cellular© Smartphone

Get Outlook for Android

Sharon Purcel — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharon Purcel Affiliation: Jun. 14, 2026 It is quite obvious that less reporting allows for mismanagement and dirty dealing to occur. Report quarterly as is the norm!

Sent from my iPhone

Sharon Trevoy — Jun 14, 2026
Subject: S7-2026-15 From: Sharon Trevoy Affiliation: Jun. 14, 2026 The Enron issue that prompted the change is lesson enough. Executives should be held responsible quarterly to catch any inappropriate issues before many are harmed. Keep reporting at the quarterly interval.

Get Outlook for iOS

Sharon Varnes — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Varnes Affiliation: Jun. 14, 2026 Life is hard enouh at this time. this SEC change will hurt everyone but especially retirees and small investers like myself. It may help make my small investments disapear. this will cause many life myself closes accounts and bring my mney home. Sharon Varnes retired teacher, School Dist of Philadelphia.

Sharon Wilson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sharon Wilson Affiliation: Jun. 14, 2026 Don’t change the Quarterly reporting!
Individual investor, retired pharmacist. I need my retirement to keep growing.

Sharon Wilson
Texarkana, TX

Sent from my iPhone

Sharon/Jim Sullivan — Jun 14, 2026
Subject: S7-2026-15 From: Sharon/Jim Sullivan Affiliation: Jun. 14, 2026 Keep the reporting quarterly and adhere to the punishment, as it is defined by law. Stop letting anyone in the federal government keep pushing to change the law so they can steal money from
taxpayers.

Yahoo Mail: Search, Organize, Conquer

Sharyn Raun — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sharyn Raun Affiliation: Jun. 14, 2026 No not acceptable. I need quarterly reports in this day of financial manipulation of investors

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Shaun Rodriguez — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Shaun Rodriguez Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Your proposal would negatively impact my ability to make sound investment decisions. I am against it because it limits my view of filings. I urge you not to make the change.

Shawn McMahon — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Shawn McMahon Affiliation: Jun. 14, 2026 Let's learn from history. To step back to rules that show a trending loss is a horrible move. How many breaks do businesses need before they blow up everything?

Shawn McMahon, DDS, MS

Sent from my iPhone

Shawna Mysak — Jun 14, 2026
Subject: S7-2026-15 Comment From: Shawna Mysak Affiliation: Jun. 14, 2026 Shawna M. Hospital Employee I care because this has the potential to negatively affect the future quality of life of the true working class citizen and there are a lot of us. I would honestly prefer even more frequent reporting in an effort to completely stamp out fraud and insider trading. I am against changing the current requirement for quarterly reporting unless the change is to increase the frequency.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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shawne swope — Jun 14, 2026
Subject: S7-2026-15 Comment From: shawne swope Affiliation: Jun. 14, 2026 This is both insane and could easily be used for more corruption! I thought this administration was all about transparency.
I'm thinking Maga won't like this at all too!

Sheila Cook — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sheila Cook Affiliation: Jun. 14, 2026 We need quarterly reporting. The public wants transparency!!!

Sheila Haralson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sheila Haralson Affiliation: Jun. 14, 2026 I want to maintain quarterly reporting. I need this transparency for confidence in trading. I see no valid reason to change what is obviously working Thank you.

Sheila Haralson

Shelley Bresler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Shelley Bresler Affiliation: Jun. 14, 2026 This is a step backwards into the era of government sanctioned, corporate irresponsibility.

Shelley Sadie-Hill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Shelley Sadie-Hill Affiliation: Jun. 14, 2026 Hold companies accountable snd protect retirees and the futures of investors.

Shelley Sadie-Hill
Sent from my iPhone

Shelly Bruellisauer — Jun 14, 2026
Subject: File No. S7-2026-15 From: Shelly Bruellisauer There are too many regular people working for these corporations who don't get the pay they deserve. You have to keep the quarterly, reporting so that the CEO'S can't defraud and steal more of our money!

SHERI BORTZ — Jun 14, 2026
Subject: Comment on S7-2026-15 From: SHERI BORTZ Affiliation: Jun. 14, 2026 I am a retired physician who has always managed my own investments. It’s very clear that quarterly reporting keeps companies honest and makes it harder to hide what’s really going on financially. History has shown us that the markets do better with quarterly reporting. Please do not change the current system.

Sent from my iPhone

Sheron Mitchell — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sheron Mitchell Affiliation: Jun. 14, 2026 Let us not go back in time, we need to improve or at least continue with quarterly reporting.
Sheron A Mitchell

Sherri — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sherri Affiliation: Jun. 14, 2026 To Whom It May Concern: I am writing to express my strong opposition to any proposal that would allow public companies to reduce their financial reporting from quarterly disclosures to only twice a year.

Such a change would represent a significant step backward for investors and would undermine the transparency that American citizens have relied upon for decades. Quarterly reporting has been a cornerstone of our financial markets since the late 1970s, providing investors with timely information needed to make informed decisions about their hard-earned savings and retirement investments.

Reducing disclosures to only semiannual reports would leave investors in the dark for extended periods, increasing uncertainty and making it more difficult to assess the financial health and performance of publicly traded companies. Individual investors like me would be placed at a substantial disadvantage, with fewer opportunities to identify problems before significant losses occur.

My family has worked hard, saved diligently, and invested responsibly. A reduction in reporting requirements could have serious financial consequences for families like mine. We stand to lose a significant portion of our savings if transparency is diminished and important information is delayed. Investors deserve more disclosure and accountability, not less.

America's capital markets are the strongest in the world because they are built on transparency, trust, and access to information. Weakening reporting requirements would move us in the wrong direction and resemble an era when investors had far less visibility into the companies they owned.

I urge you to reject any effort to reduce reporting frequency and to preserve the quarterly reporting system that has served investors well for generations. Better yet, policymakers should focus on strengthening transparency and investor protections rather than reducing them.

Please do the right thing for the millions of American citizens who have worked hard, saved their money, and depend on fair and transparent markets.

Thank you for taking the time to read and consider my comments.

Respectfully,
Sherri Lutwyche

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sherri voebel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: sherri voebel Affiliation: Jun. 14, 2026 It was tried once and failed misera ly.
Sherri Voebel
LIBRARIAN
Shreveport, LA 71104

Sherririddellcohen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sherririddellcohen Affiliation: Jun. 14, 2026 Transparency helps to keep things honest. There should be no reason to change this to every six months. I rely on my investments now in my senior years. It matters.

Sent from my iPhone

Sherry Bailey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sherry Bailey Affiliation: Jun. 14, 2026 What the **** is wrong with you people? Why is this stupid idea even a consideration. There should be MORE Transparency, not less. Corporations should not have the right to prevent us consumers from protecting our investments while they keep secret what we need to know.

Sherryl Bailey
Ravenna, Ohio

Sherry Bowman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sherry Bowman Affiliation: Jun. 14, 2026 Keep the existing regulations.
Things are working well and people are able to invest safely.
Please do not change anything.
Sherry A Bowman
498 N 25th Street
Camp Hill, PA 17011

Sent from my iPhone

Sherry Lee Wirth — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sherry Lee Wirth Affiliation: Jun. 14, 2026 No change should be made to quarterly reports. Keep them as they are. Investors have a right to know how their investments are being handled.
Sherry RN

Sent from my iPhone

Sherry Menton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sherry Menton Affiliation: Jun. 14, 2026 I am the beneficiary of generational wealth. My parents began investing in the 1970s, which enabled them to raise me comfortably upper-middle class. Paying for their own needs late in life meant I could save for my own family instead of needing to support them. We're not the top 1% or even the top 10%, but we're comfortable despite the current inflation that's hurting so many families, and I'm fully cognizant of how fortunate that makes me. My financial planner has done very well for us, and that's because he has access to information that investors lacked between 1955 and 1970.

Please continue to require corporations to report quarterly, so investment professionals can continue to serve us, the investors, with the discernment we've learned to take for granted over the last 56 years.

Sherry Menton
Retired (early)
Greenville, SC

Sherry Rider — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sherry Rider Affiliation: Jun. 14, 2026 Sherry Rider, retired teacher from Pennsylvania. My retirement funds are invested and quarterly returns means I can keep an eye on what investments I have are doing well or not. This is important to my retirement plans and travel and house improvements I can afford. Do not return to once a year reporting. Where are your concerns for ordinary people who rely on these statements? It's already been reported that it does not serve the public in any way. Do the right thing and think of the people involved.

Sent from my iPhone

Sherry Simpdon — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Sherry Simpdon Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Investing is troubling for common Joe and Josephine. The market changes daily and quietly is a long time already. All can be lost overnight.

Sherry Wade — Jun 14, 2026
Subject: S7-2026-15 From: Sherry Wade Affiliation: Jun. 14, 2026 We need accountability and quarterly reporting! Stop this proposal!

Sent from my iPhone

Shirley Hollingsworth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Shirley Hollingsworth Affiliation: Jun. 14, 2026 Shirley Hollingsworth, retired. I live in Horry County, SC and am concerned about the proposal to go back to the semi-annual reporting system. Investors would be relying on out of data information. I fear it would adversely affect my investments. I oppose this change.

Shirley Townsend — Jun 14, 2026
Subject: S7-2026-15 From: Shirley Townsend Affiliation: Jun. 14, 2026 Maintaining rigorous quarterly reporting and CEO signature requirements is essential for upholding financial transparency and investor confidence. Weakening these vital regulations would undermine market stability and put individual portfolios at risk. Please ensure their continued strength.

Shirley Townsend
Columbia, SC 29206

Shohel Mizi — Jun 14, 2026
Subject: S7-2026-15 Comment From: Shohel Mizi Affiliation: Jun. 14, 2026 https://www.google.com/search?client=ms-android-xiaomi-terr1-rso2&hs=Di4p&sa=X&sca_esv=49261c28f6458cd4&ctxs=2&sxsrf=ANbL-n4L3nMnqMX8db9qdau7z61lhkxhbQ:1781435555034&q=NYSE:+MRK&stick=H4sIAAAAAAAAAONgecRoyi3w8sc9YSmdSWtOXmNU4-IKzsgvd80rySypFJLgYoOy-KR4uLj0c_UNzKuyq8oNeBaxcvpFBrtaKfgGeQMA3t-_UUYAAAA&ved=2ahUKEwjuusrLzIaVAxXGXWwGHdvZJMQQ3N8BegQIMBAN&biw=360&bih=739&dpr=2

Sid Baglini — Jun 14, 2026
Subject: S7-2026-15 From: Sid Baglini Affiliation: Jun. 14, 2026 I consider the quarterly reporting to be an essential tool for investors and for maintaining a close watch on company ethical behavior.

Sent from my iPhone

Sid Parks — Jun 14, 2026
Subject: S7-2026-15 From: Sid Parks Affiliation: Jun. 14, 2026 Someone needs to be held accountable for the actions of corporations. The leader of any company should be responsible for company policy and actions.

Simone flaps — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Simone flaps Affiliation: Jun. 14, 2026 Keep the numbers quarterly. Just like it is now.

Yahoo Mail: Search, Organize, Conquer

Sincerely Bradford — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Sincerely Bradford Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am a new investor and strongly oppose the proposed SEC rule that eliminates quarterly reporting. It will disincentivize people like me to put money in the market because we'll lack timely information that directs investment decisions. I'm also concerned that the reduced transparency will result in more fraudulent activity.

Sky Chen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sky Chen Affiliation: Jun. 14, 2026 I invest regularly into my Roth IRA, I would like to know how well these companies are doing on a quarterly cycle so I can have confidence in whomever I'm investing into. I do not want to invest my money blindly and allow

major corporations to report less.

Sonja Fritzsche — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sonja Fritzsche Affiliation: Jun. 14, 2026 Sonja Fritzsche, professor, Williamston, MI
I am very much against going to a biannual reporting system. Please keep Quarterly reporting. It made good sense before snd it continues to.

Thanks!
Sonja

Von meinem Smartphone gesendet.

SONJA PARR — Jun 14, 2026
Subject: S7-2026-15 Comment From: SONJA PARR Affiliation: Jun. 14, 2026 Keep quarterly reports! Openness, transparency, honesty makes sunshine is the best disinfectant!

Sonya WILKIE — Jun 14, 2026
Subject: S7-2026-15 From: Sonya WILKIE Affiliation: Jun. 14, 2026 One word.. Accountability. Let's kept it honest, clear and transparent

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Sophey Tiet — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Sophey Tiet Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
DO NOT END Quarterly Reports! ALL investors need to know what is going on and not kept in the dark!

Sophia — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sophia Affiliation: Jun. 14, 2026 B"H I'm an average American. The proposed action will unjustly favor large institutional investors with access to back-channel data. Retail investors will leave the market once they realize they are losing. It will make the market less fair and thus less of a true market. The downstream effects of this could be legion. Why compromise the purity of the market, with all the implications of that serious move, in order to save massive corporations a couple hundred thousand dollars a year?

Sent from my iPhone

SpringPam Thompson — Jun 14, 2026
Subject: S7-2026-15 From: SpringPam Thompson Affiliation: Jun. 14, 2026 The IRS requires quarterly estimated tax payments in some situstions. Quarterly reports should also be necessary for corporations with stockholders.

SpringPam Thompson — Jun 14, 2026
Subject: S7-2026-15 From: SpringPam Thompson Affiliation: Jun. 14, 2026 The IRS requires quarterly estimated tax payments in some situstions. Quarterly reports should also be necessary for corporations with stockholders.
Pamela Thompson
Spring, Tx

SpringPam Thompson — Jun 14, 2026
Subject: S7-2026-15 From: SpringPam Thompson Affiliation: Jun. 14, 2026 The IRS requires quarterly estimated tax payments in some situstions. Quarterly reports should also be necessary for corporations with stockholders.
Let's keep it above board and honest.
Pamela Thompson

Stacey Roberts — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stacey Roberts Affiliation: Jun. 14, 2026 Stacey Roberts, business owner from Iowa. I intend to see my accounts quarterly as intended. Do not make this change! We are hard working small business owners and have poured everything we have into providing for our retirement. Knowingly taking away our right to quarterly access feels unethical! Please do not consider this change.

Stacie Kornegay — Jun 14, 2026
Subject: S7-2026-15 From: Stacie Kornegay Affiliation: Jun. 14, 2026 It’s ridiculous to even consider lessening reports and accountability for anyone. People manage to manipulate accounts, records, etc. , even when there is reporting. Cheaters find ways to cheat and profit. Please don’t give them more chances and easier systems to take advantage of the public at large.

Stacy Chambers — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Chambers Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: This is a way for commercial (that is, BIG) investors to steal from retail investors. Not only is this government decimating Social Security and other safety nets--it's now set to take away the very thing it has encouraged people to do, which is invest.
Don't let Wall Street steal from us like this. Do the right thing and keep quarterly reports on the books.

Stacy Drake — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stacy Drake Affiliation: Jun. 14, 2026 Keep reporting Quarterly. There is an abundance of methods to communicate today and absolutely no reason to extend the duration between reporting. In the time of record profits and AI, companies have no excuses of hardship to complete this task. Individual and retail investors should have the same information as executives and industrial investors. Level the playing field.

I am a hard-working public school teacher who wants a fair deal. I want my retirement to be funded to its maximum and I want my children to have opportunities to build wealth over their lifetime. Information is power. If the ones who hold the keys, also hold early access to the information the regular worker, person, american is at a significant disadvantage.

Stacy Drake

Stacy Hegge — Jun 14, 2026
Subject: S7-2026-15 From: Stacy Hegge Affiliation: Jun. 14, 2026 Please continue to protect the public, we need to hold those who seek to defraud accountable. This is only attainable if regulations are stringent. Regulations protect the small investors and keep people paying taxes without getting over their head. The only people who gain from less regulation is the rich never the average tax payer.

Sent from my iPhone

Stacy Woodard — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stacy Woodard Affiliation: Jun. 14, 2026 Reporting quarterly is better for the consumer and investor. Transparency is always better!

Sent from my iPhone

Stanley Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stanley Williams Affiliation: Jun. 14, 2026 All types of legislation in this administration to give corporations more ways to steal!

Stephanie Boyer — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stephanie Boyer Affiliation: Jun. 14, 2026 My name is Stephanie and I'm from Colorado, working in auto claims for a Big 5 insurer. We the people are entitled to regular reporting and information as stakeholders. The longer between reports, the longer any adjustments needed actually occurs. This puts everyone in financial danger for the sake of corporations-AGAIN. Stakeholders should get to decide what changes constitute reason to sell stock, not the business itself who is incentivized and rewarded for hiding this information in hopes it "goes away" before the next reporting cycle. KEEP QUARTERLY REPORTING. Stop removing

guardrails for consumers just to benefit corporations, who already have the disproportionate amount of power and money.

Stephanie Garcia — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stephanie Garcia Affiliation: Jun. 14, 2026 Stephanie Garcia, MSN, AGPCNP-C, Nurse Practitioner

I support maintaining quarterly reporting while continuing to explore ways to reduce unnecessary administrative burdens on companies. Timely financial disclosures provide important transparency for investors and help maintain confidence in U.S. markets. Rather than eliminating quarterly reporting, I believe the better approach is to simplify reporting requirements where appropriate while preserving regular access to material financial information.

Stephanie Kitchen — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stephanie Kitchen Affiliation: Jun. 14, 2026 My opinion is don't mess with our system. There is no reason to change it. Unless its to make sure you control the information to control the people and their money. We've work and invested I don't want this nonsense to wipe it out by greedy men who control the information.
Stephanie Kitchen
CEO over my finances.
Pennsylvania

Stephanie Lynch — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stephanie Lynch Affiliation: Jun. 14, 2026 Stephanie Lynch. Most Americans have no choice but to have a retirement plan that involves the market. Also those same Americans don't understand investments and taken the safest options available. You are taking thos safe options away while you bow the knee to Elon and tossing hard working Americans under the bus in the process.

FACES----I have seen a face with a thousand countenances, and a face that was but a single countenance as if held in a mould. I have seen a face whose sheen I could look through to the ugliness beneath, and a face whose sheen I had to lift to see how beautiful it was. I have seen an old face much lined with nothing, and a smooth face in which all things were graven. I know faces, because I look through the fabric my own eye weaves, and behold the reality beneath.---Kahil Gibran

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Stephanie Mickey — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stephanie Mickey Affiliation: Jun. 14, 2026 I’m a retired teacher, and I know from experience that more frequent progress reporting means better results! I am absolutely AGAINST less frequent reporting from the companies and funds in which my retirement is invested.
Less frequent reporting means my hard earned money could languish in a poor investment too long. I cannot afford situations like that.

Quarterly reporting is the current standard and we should keep it that way!
(Heck, I'd prefer monthly. It would really keep Wall Street on its toes. But I'll settle for quarterly.)
TRANSPARENCY is the most valuable tool investors have. I am against less frequent reporting requirements. I depend on those quarterly statements to make sure my accounts are distributed effectively.
Stephanie Mickey
Texas Retired Teacher

Sent from my iPhone

Stephanie Munger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stephanie Munger Affiliation: Jun. 14, 2026 Quarterly reporting is necessary so that we can get a heads up if there is trouble in our investments which we will rely on for retirement. -Stephanie, Career Coach, Michigan

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Stephanie Osborne — Jun 14, 2026
Subject: S7-2026-15 From: Stephanie Osborne Affiliation: Jun. 14, 2026 Every quarter. Personal signature. Protection we need and deserve.

Stephanie Schuler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stephanie Schuler Affiliation: Jun. 14, 2026 As a retired American who worked long hours teaching our children for 35+ years, I expect that my investments will be protected. If anything, we need more, not less accountability. My son, daughter in law and grandchildren deserve the same. We pay estimated taxes quarterly. If we can do that, so can these companies who use OUR money. Changing this requirement moves us backwards, when we need to be moving forward!
Stephanie Schuler
Retired teacher, mom, grandmother, local volunteer and community supporter

Sent from my iPhone

Stephen Camp — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Camp Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
For those with eyes to see and ears to hear. Am I the only one seeing patterns

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Stephen Lambert — Jun 14, 2026
Subject: S7-2026-15 From: Stephen Lambert Affiliation: Jun. 14, 2026 Without government oversight, regulation and enforcement, corrupt corporate executives will commit fraud.

Stephen Lange — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Stephen Lange Affiliation: Jun. 14, 2026 I'm a small business owner and have been working for 45 years and still working. At 70 I wonder why we don't get all the government we pay for? Quarterly reports only support or deny our daily activities. Profit and loss. Who's in your wallet?

Sent from my iPhone

Stephen Sweeney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Stephen Sweeney Affiliation: Jun. 14, 2026 We need to hold the big corporations accountable. It's a bad idea to let them report twice a year. You'd be shaking up the whole system, no more quarterly dividends, it just sounds like a power grab for those who get to influence the law. Capitalism is good but they need to be held accountable otherwise it's standard oil all over again. It would be a regression, and then a recession.
My name is Stephen Sweeney, from the north coast of Massachusetts, and I am a state employee, a cook at a youth detention facility.

Sent from my iPhone

Stephen Young — Jun 14, 2026
Subject: S7-2026-15 From: Stephen Young Affiliation: Jun. 14, 2026 There is a reason the reports are quarterly, and they need to stay that way! As an investor I depend on up to date information! Please DO NOT END QUARTERLY REPORTING! Thank you!
Stephen R Young

Steve Abbott — Jun 14, 2026
Subject: S7-2026-15 From: Steve Abbott Affiliation: Jun. 14, 2026 I understand that children might not recall 2008's financial crisis and how insufficient oversight of corporations that make up large parts of our economy resulted in widespread unemployment and loss of billions of $$ in individual wealth. A disappointing chunk of that money was mine. Retired now, I'm not in as good a financial position as I was then to recoup some of those losses.

But adults? Informed people who lived through it and retain enough of their memory should have the good sense—and sense of responsibility—to maintain the important protections that the Dodd-Frank bill provides. Yes, PROTECTIONS. More recent examples such as Wells Fargo's scamming of customers, financial "advisors" like Sam Bankman-Fried making off with people's life savings, and the opaque operations of Bitcoin and various cryptocurrencies make clear that past problems are not past. The contemporary drive for, and investor expectation of, ever-higher profits add even more temptation and greater risk, not just to individual citizens but to our nation's economy.
According to Cicero, the ancient Roman consul and judge Lucius Cassius, in considering financial disputes, was known to ask, "Cui bono?" ("Who benefits?"). The same question should be asked now. Loosening financial reporting requirements now serves only one purpose (corporate profit), not "the general welfare" that appears in the Preamble to our Constitution.

Steve Abbott
Distinguished Professor Emeritus

Columbus State Community College
Columbus OH

Steve Ackerman — Jun 14, 2026
Subject: S7-2026-15 From: Steve Ackerman Affiliation: Jun. 14, 2026 Keep quarterly report!

Steve and Chris Kelly — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve and Chris Kelly Affiliation: Jun. 14, 2026 Keep quarterly reports. That's a demand. Not a request. The American people are watching and demand transparency. Chris Kelly retired nurse Colorado

Sent from my iPhone

Steve Baker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steve Baker Affiliation: Jun. 14, 2026 DO NOT GO TO SIX MONTH REPORTING!!! It will give an unfair disadvantage those of us that are not intimately involved in the Market!! Steve Baker Retired

Sent from my iPad

Steve Beyer — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steve Beyer Affiliation: Jun. 14, 2026 I am writing to ask that you keep the quarterly reporting standard that has been present for my entire lifetime and more. Reducing the reporting requirement would disproportionately affect retail investors and lead to market inefficiencies. Public companies owe it to their shareholders to be transparent and provide consistent, standard updates often. Without this, investors will be forced to make decisions about where they place their hard earned money without proper and up to date information. The only group of people this change would benefit are insiders and institutions, who already hold a substantial edge over other investors in the market.

Stephen Beyer
Senior Treasury Analyst

Best Regards,

Stephen Beyer
419-930-7266

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steve dubosky — Jun 14, 2026
Subject: S7-2026-15 From: steve dubosky Affiliation: Jun. 14, 2026 KEEP THE POTENTIAL CRIMINALS HONEST

STEVE ESTILL — Jun 14, 2026
Subject: S7-2026-15 Comment From: STEVE ESTILL Affiliation: Jun. 14, 2026 I am tired of behind the scenes activities and the rich and powerful getting away with keeping trading actions advantages over the rest of us.

Sent from my iPhone

Steve Hryckiewicz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve Hryckiewicz Affiliation: Jun. 14, 2026 Don't do it.

Steve

Steve Hryckiewicz (he/him)
703-994-5669

Steve Ibanez — Jun 14, 2026
Subject: S7-2026-15 From: Steve Ibanez Affiliation: Jun. 14, 2026 Keep the quarterly reports requirement! Less oversight results in more abuse, resulting in corporate theft from investors.

Stephen V. Ibanez
Retired
Private Investor

Steve King — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steve King Affiliation: Jun. 14, 2026 Steve King DOD Carpenter, SFC Army National Guard. This is going to impact us, in the general public negatively. But our investments and opinions are likely not important. The people are getting tired of being put on the back burner.

Steve Lengfellner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve Lengfellner Affiliation: Jun. 14, 2026 Keep quarterly reports, so under-preforming management and funds cannot hide as easily.

Steven C Lengfellner
Investor and Retiree
Warrensburg, MO

Steve Lyon — Jun 14, 2026

Subject: S7-2026-15 From: Steve Lyon Affiliation: Jun. 14, 2026 Twice a year does not change the CEO risk. It just comes around a bit different.

Steve Miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve Miller Affiliation: Jun. 14, 2026 Keep public company reporting of their financials quarterly. If you restrict anything, restrict companies from highlighting adjusted and non-GAAP financials so much. Make their reporting lead with GAAP.

Stephen Miller
Individual Investor
Grand Rapids, MI

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steve mullinix — Jun 14, 2026
Subject: Comment on S7-2026-15 From: steve mullinix Affiliation: Jun. 14, 2026 Quarterly reporting is and should be routinely required as status quo.

Facebook is a social mask...

Steve Reid — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve Reid Affiliation: Jun. 14, 2026 Keep Quarterly Reporting.

In the current environment we need more transparency, not less. Quarterly reporting is not a burden as all reporting companies have finely tuned processes and staff to meet the current requirements. I don't believe that the proposed change to reporting every six months will yield significant cost savings for these companies but it will adversely impact the investing public.
Please don't try to fix something that is not broken. Thank you.

Sincerely,
Steven Reid
Lewes , DE

Steve Renfro — Jun 14, 2026
Subject: S7-2026-15 From: Steve Renfro Affiliation: Jun. 14, 2026 I feel that quarterly reports are a necessary way of keeping certain people honest, the threat of losing your freedom based on a lie is a strong deterrent, for this reason i vote to keep the reports on a quarterly basis.
William S. Renfro, Retired, Knoxville, TN.

Steve Sabat — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steve Sabat Affiliation: Jun. 14, 2026 Stay with quarterly reporting

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Steve Scoggin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steve Scoggin Affiliation: Jun. 14, 2026 You entitled assholes.. Y'all are as corrupt as it gets. That's wrong and you know it!! Everyone for this should be banned for life from further participation..

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steve trujillo — Jun 14, 2026
Subject: S7-2026-15 From: steve trujillo Affiliation: Jun. 14, 2026 NO CHANGE IN THE RULES. CERTIFICATION MUST HAPPEN. STOP KISSING THE ASSES OF THE EPSTEIN CLASS, INCLUDING THE PEDOPHILE IN THE WHITE HOUSE.

STEVE WINGBERMUEHLE — Jun 14, 2026
Subject: Comment on S7-2026-15 From: STEVE WINGBERMUEHLE Affiliation: Jun. 14, 2026 I wholeheartedly support and ask that the current quarterly reporting criteria be maintained. While quarterly reporting has an administrative cost, that pales in comparison to the potential for abuse under a six month window. As someone who lost over $1M as a result of a white collar crime perpetrated during the acquisition of my then employer, I want to support whatever steps can be taken to prevent others from the loss of their retirement portfolio. While the two officers of the acquiring company responsible for the fraud were convicted in federal court and received sentences of 12 and 15 years they were ultimately released early for “good behavior” without me or any of the other employees receiving any restitution and left to depend on Social Security for the majority of our retirement. The majority, myself included are still working at more menial jobs into their 60’s and 70’s to get by. Please continue our current policy of quarterly accountability to better safeguard Americans’ financial futures and protect individual investors.

Respectfully,

Steve A Wingbermuehle

steve.winger@att.net
314-724-2200

Steven Ackerman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steven Ackerman Affiliation: Jun. 14, 2026 The SEC's job is to protect investors, not shield corrupt companies. Frequent reporting is a minimum requirement, not six month blackout periods to shield crooks and bad management (but I repeat myself).

Yahoo Mail: Search, Organize, Conquer

Steven Bare — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steven Bare Affiliation: Jun. 14, 2026 I believe that more information to the public is required not less. My name is Steven Bare and work in tech field.

Steven Beeferman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Steven Beeferman Affiliation: Jun. 14, 2026 Quarterly reporting decreases transparency and harms investors.
Better to reduce reporting burdens
as a better way reduce reporting costs.
If this is not the objective then this proposal's motives are in question-
further raising the poor performance
in fighting fraud and securites violations at the SEC.

Steven Beeferman CEO New Venture Group, Inc.

Steven Hirsh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steven Hirsh Affiliation: Jun. 14, 2026 Maintain QUARTERLY REPORTING !!!!

Steven Schmidt — Jun 14, 2026
Subject: S7-2026-15 From: Steven Schmidt Affiliation: Jun. 14, 2026 Quarterly reporting - alot can happen in 6 months when no one can see what is happening- that is a lot of time to hide malfeasance or bad management

Steve Schmidt
Sanford NC

Sent from my iPhone

Steven Schwanke — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Steven Schwanke Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
To the Securities and Exchange Commission:

S7-2026-15 is antithetical to the SEC mission of maintaning a fair and free market. Quarterly reporting was instituted to reduce fraud and corruption in the first place. Allowing publicly traded companies the option to report semi annualy exposes the whole world to that fraud and corruption all over again.

Do Not pass this proposed rule change.

Steven Whitman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Steven Whitman Affiliation: Jun. 14, 2026 NO!

Steven Zoncki — Jun 14, 2026
Subject: S7-2026-15 From: Steven Zoncki Affiliation: Jun. 14, 2026 We clearly need accountability of CEOs. In the interest of the American public, I insist you maintain the requirements for CEOs to file quarterly financials and sign off on them to accept accountability for any abuses of their power impacting American and global public as well as their company's employees or investors.

Warm regards,
Steven

Sue — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Affiliation: Jun. 14, 2026 Agree!

Sent from my iPhone

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sue b — Jun 14, 2026
Subject: S7-2026-15 From: sue b Affiliation: Jun. 14, 2026 Quarterly ! People who are not honest will make the most of easing the rules. The danger to the rest of us is too high. Please keep requiring quarterly reporting.

Sue Cechal — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Cechal Affiliation: Jun. 14, 2026 Sue Cechal, retired teacher, Wisconsin Nope! I am old enough to remember my dad and his siblings deal with the markets before 1970. I worked hard and this will hurt pensions of retired public employees. People put money into IRAs because it was safer than traditional investments. This is punishment for responsible planning, an attack on the middle class.

Sue Gavron — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Gavron Affiliation: Jun. 14, 2026 Keep it as is. Enough with going after the middle class folks. Keep it above board.

Sent from my iPad
SueG

Sue Heim — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Heim Affiliation: Jun. 14, 2026 Please keep it as is. It’s important for all us investors. S Heim RN. Indiana

Sent from my iPhone

Sue Hendricks — Jun 14, 2026
Subject: S7-2026-15 From: Sue Hendricks Affiliation: Jun. 14, 2026 Transparency is the foundation of holding people and companies accountable. They must report every quarter to protect average citizens from shady dealings. Don’t change the Enron law!

Sent from my iPhone

Sue Hennel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Hennel Affiliation: Jun. 14, 2026 NO! The regular citizens are tired of supporting you rich bastards!

Suzette Hennel
Voting Citizen

Sent from my iPhone

Sue Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Johnson Affiliation: Jun. 14, 2026 Keep it at Quaterly , please

Sent from my iPhone

Sue Kalman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sue Kalman Affiliation: Jun. 14, 2026 This will throw the US markets back to the dark ages and cause immediate and irrepressible harm to retail investors. It is unconscionable and not at all in the public interest. Quarterly reporting was adopted out of necessity. It's worse than Enron, MCI Worldcom, and all the other corrupt influences on market integrity. It will implode US markets.

Sue McHugh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue McHugh Affiliation: Jun. 14, 2026 As a 78 year old retiree with no children, I rely on my portfolio to keep me financially afloat. Quarterly reporting also keeps companies on their toes to do well EVERY QUARTER. There is no good reason to change what's been working.

Sue McHugh
310-614-9414 cell

Sue Mclaughlin — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sue Mclaughlin Affiliation: Jun. 14, 2026 Keep the quarterly filing requirements. I need this information to make solid investment decisions!

Sent from my iPhone

Sue Opie — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Sue Opie Affiliation: Jun. 14, 2026 We need more transparency, not less. Do not roll back reporting to the 50's standard!!!

Sent from my iPhone

Sue S — Jun 14, 2026
Subject: S7-2026-15 From: Sue S Affiliation: Jun. 14, 2026 There is no reason to loosen controls. Be responsible… not compliant.

Sue S.

Sue St. George — Jun 14, 2026
Subject: S7-2026-15 From: Sue St. George Affiliation: Jun. 14, 2026 Quarterly for my family & friends. Only the "lazy" or institutions with hidden agendas are for semi-annual reporting. Stop working for only the wealthy!

Sent from my iPhone

Sue Wargo — Jun 14, 2026
Subject: S7-2026-15 From: Sue Wargo Affiliation: Jun. 14, 2026 This would be a slap in the face to Enron employees that lost their retirement income. Quarterly reporting is necessary to reduce fraud or inconsistencies. If it works, don't break it!
Susan Wargo
U.S retired citizen
Streator IL

Get Outlook for Android

Sue Wilson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sue Wilson Affiliation: Jun. 14, 2026 My name is Susan Wilson. I am retired and live in Sacramento, CA. I rely on quarterly reporting to manage my assets to keep my retirement secure. It isn't a hardship for corporations to report quarterly, but it would be a hardship for me if they stopped. I could miss opportunities or miss negative information that could result in losses. I urge the SEC not to eliminate quarterly reporting.

Susan Wilson
Sacramento, CA

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suehohenthaner — Jun 14, 2026
Subject: S7-2026-15 Comment From: suehohenthaner Affiliation: Jun. 14, 2026 Financial markets fluctuate on a timely, transparent dissemination of information. Companies try to hide bad news, this is why quarterly reports are essential.

Sent from my Galaxy

Sundar Vedantham — Jun 14, 2026
Subject: Public Comment on S7-2026-15: Opposing Extensions to the Quarterly Reporting Period From: Sundar Vedantham Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I am writing to formally object to the proposals in File No. S7-2026-15 that seek to lengthen the current corporate reporting period. In today's fast-moving, AI-driven economic landscape, stretching disclosures to a six-month cadence would severely compromise market transparency.
A voluntary or flexible reporting system invites severe adverse selection. It allows struggling or poorly governed firms to shield operational vulnerabilities from the public during extended dark periods. This isn't theoretical; the CFA Institute's study, "The Impact of Mandatory Quarterly Reporting," detailed how a similar experiment in the United Kingdom directly degraded market efficiency by widening bid-ask spreads and reducing analyst oversight.
Moreover, data has thoroughly debunked the premise that quarterly cadences breed corporate "short-termism." Regular reporting provides the transparency required to build public trust and ensure robust compliance. We are not currently suffering from markets deteriorating badly that needs a boost of some kind.
I urge the SEC to heed the warnings of its own Investor Advisory Committee. Please defend retail investors and preserve market stability by retaining the mandatory quarterly reporting framework.
Best regards,
-sundar.

Dr. Sundar Vedantham

Susan — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susan Affiliation: Jun. 14, 2026 Americans need MORE transparency, not LESS. It seems very unethical to keep such things from the public. Secrecy breeds corruption and mistrust of government. There is so much already, do we need even more? I don't want my country turned into a country like Russia or Commie China. It's a slippery slope. Sincerely, Susan Ballarini, retired Corrections officer, security guard, and licensed chemical dependency counselor intern.

Susan Agrella — Jun 14, 2026
Subject: S7-2026-15 From: Susan Agrella Affiliation: Jun. 14, 2026 Susan Agrella, LMSW
SEC:
We cannot keep undoing rules that are meant to protect us. They are in place to be a watchdog re prevention agaist fraud and abuse.
We need to keep the rules in place not continually chip away at protections.
Tnak you for considering my opinion.

Susan Bennett — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Bennett Affiliation: Jun. 14, 2026 Keep to quarterly reporting!

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susan blandino — Jun 14, 2026
Subject: S7-2026-15 From: susan blandino Affiliation: Jun. 14, 2026 Sue Blandino. Retired. NC. I remember the Enron nonsense and what retired people lost. Keep it at quarterly. We trust you with our money it's the least y'all can do.

Get Outlook for Android

Susan Blondin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Blondin Affiliation: Jun. 14, 2026 WTF?! Less transparency in the past came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings! I for one aren’t ready to move backward!

Sent from my iPhone

Susan Capparelle — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Capparelle Affiliation: Jun. 14, 2026 As an investor in the stock market, I would prefer to keep this reporting quarterly. My name is Susan Clarke and I live in Connecticut.

Sent from my iPhone

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susan champaigne — Jun 14, 2026
Subject: Comment on S7-2026-15 From: susan champaigne Affiliation: Jun. 14, 2026 Susan champagne retired teacher, we need to maintain our reporting at a quarterly or even more basis

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Susan Chenelle — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Susan Chenelle Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Like many working Americans, I am DEPENDING on the growth of my 403b for my retirement. This is a trust that is too important to too many people for it not to be governed by due diligence and sufficient oversight. Quarterly SEC disclosures are essential to that trust. Please do not adopt proposed Rule S7-2026-15 or any such measure that reduces the oversight that investors depend on.

Susan Christenson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Christenson Affiliation: Jun. 14, 2026 I do not support this change.

Sent from my iPhone

Susan Cobb — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Cobb Affiliation: Jun. 14, 2026 Stay in the QUARTERLY SYSTEM.
We certainly don't need to go backwards.
Susan Cobb
Indianapolis, IN
scobb.rn@gmail.com

Susan Cobb

Susan Cusimano — Jun 14, 2026
Subject: S7-2026-15 From: Susan Cusimano Affiliation: Jun. 14, 2026 Corrupt corporate filing of financials will be able to flourish within that six month timeframe allowing assets to be moved and hidden without checks and balances as already evident in gross receipts of the current fiscal year. Why change this if not to do less transparency so that we are not aware of the lack of oversight so

that corporations can retain control over our financial decisions. Why do you care what the people think when you alllowed Elon Musk and Eric Trump to take their crimes to public listing. You failed miserably. This should not be happening.

Sent from my iPhone

Susan D — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan D Affiliation: Jun. 14, 2026 Absolutely not!!! Why would you go to reporting twice a year versus quarterly based on what happened previously?

Susan Day — Jun 14, 2026
Subject: S7-2026-15 From: Susan Day Affiliation: Jun. 14, 2026 We need quarterly reporting for transparency and audit purposes. As an investor, I expect transparency and timely financial reporting. Taking away quarterly reporting is a horrible idea.

Susan Day
Sent from my iPhone

Susan Dean — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Dean Affiliation: Jun. 14, 2026 Definitely continue with the quarterly reporting. If Warren Buffett is in favor of this reporting so am I!!

Sent from my iPhone

Susan Dettloff — Jun 14, 2026
Subject: S7-2026-15 From: Susan Dettloff Affiliation: Jun. 14, 2026 Need to protect investors. Do not allow the removal of quarterly reporting!

Sent from my iPhone

Susan Figueroa — Jun 14, 2026
Subject: S7-2026-15 From: Susan Figueroa Affiliation: Jun. 14, 2026 Quarterly reporting is essential in proper and fair oversight and hindsight. All public governmental agencies require quarterly reporting to assure proper practices. I am a retired Project Manager of a quasi-governmental organization. I am acutely aware of the importance of frequent reporting.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Susan Gamble — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Gamble Affiliation: Jun. 14, 2026 Please don't go to 2 reports a year. My husband and I worked hard to build our savings so we now enjoy a comfortable retirement. I understand that f fewer reports will mean a more cautious market, with the risk of our savings being devalued. Don't change the reporting for my family and don't change it for the sale of all Americans.

—Susan Gamble
Las Vegas, NV

Sent from my iPhone

Susan Griffin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Griffin Affiliation: Jun. 14, 2026 The current rules are serving investors best interests. Not having any info for 6 months does not. Do not change anything. SENT BY Susan Griffin Business Owner and Partially retired in Houston Texas.

Yahoo Mail: Search, Organize, Conquer

Susan Heyward — Jun 14, 2026
Subject: S7-2026-15 From: Susan Heyward Affiliation: Jun. 14, 2026 Keep the rules as is. Our country is tired of fraud.

Sent from my iPad

Susan Hornung — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Hornung Affiliation: Jun. 14, 2026 I want reports quarterly!

Sent from my iPhone

Susan Leshinsky — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Leshinsky Affiliation: Jun. 14, 2026 I am 100% against the SEC changes. Transparency is of utmost importance. Please don't allow companies to hide this information.
Susan Leshinsky- Huntsville, AL

Susan M. Satya — Jun 14, 2026
Subject: S7-2026-15 From: Susan M. Satya Affiliation: Jun. 14, 2026 People's lives were devastated, whole savings of a lifetime gone. They need to be held accountable. And Americans need to be

protected, save quarterly reporting.

"Hope is Good! BELIEF is Better! & POSITIVE ACTION makes it happen!! © Susan M. Satya

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Susan McCall — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan McCall Affiliation: Jun. 14, 2026 Absolutely not! Transparency is the only way to keep public trust.

Sent from my iPhone
Susan McCall

Susan MELLEN — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susan MELLEN Affiliation: Jun. 14, 2026 Companies do their comparative analysis at a minimum quarterly. Why should we change at this point as it only benefits them.
They shouldn't be able to start hiding their information.

Susan Mellen
Pelican Ridge of Naples

Susan Millard — Jun 14, 2026
Subject: S7-2026-15 From: Susan Millard Affiliation: Jun. 14, 2026 I remember Enron. People refinanced their homes to buy. It was a terrible time. Don’t give them more time to shred their documents!

Sent from my iPad

Susan Myers — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Myers Affiliation: Jun. 14, 2026 Quarterly reporting is absolutely necessary!

Susan None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Susan Corrupt corporate filing of financials will be able to flourish within that six month timeframe allowing assets to be moved and hidden without checks and balances as already evident in gross receipts of the current fiscal year. Why change this if not to do less transparency so that we are not aware of the lack of oversight so that corporations can retain control over our financial decisions. Why do you care what the people think when you alllowed Elon Musk and Eric Trump to take their crimes to public listing. You failed miserably. This should not be happening.

Susan Ojeda-Cobos — Jun 14, 2026
Subject: S7-2026-15 From: Susan Ojeda-Cobos Affiliation: Jun. 14, 2026 I support quarterly reporting. My name is Jose M. Cobos. Retired Spanish Teacher. Hayward, California. Honesty is important because if the SEC lets corporations get away with fraud it will make life more expensive for working americans.

Susan P Wilson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susan P Wilson Affiliation: Jun. 14, 2026 Hi
My name is Susan Wilson and I am retired. Here are my thoughts. (1) i rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) the savings to companies aren't worth the cost to me. I would appreciate transparency rather than sketchy business practices.

Susan Perea — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Perea Affiliation: Jun. 14, 2026 Please keep SEC filings to quarterly reporting. Semi-annual reporting lowers values

Sent from my iPhone

Susan Philipp — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Philipp Affiliation: Jun. 14, 2026 I am Susan Philipp, a Real Estate Manager from Nevada. I am 68 and still working to supplement our savings as my husband has Parkinsons. I cannot afford to lose one penny of the investments I have made the past 50 years. The cost of living and medical costs are so high any losses could wipe us out years earlier than we saved for. There is no reasonable cause for the proposed reporting change. It is on- line now so costs a less than they used to be. Computers should allow for real time reporting not less. Don't go backwards.

Susan Philipp
Commercial Property Advisors, LLC
Broker/Property Manager
702-547-5111 option 3

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susan richardson — Jun 14, 2026
Subject: S7-2026-15 Comment From: susan richardson Affiliation: Jun. 14, 2026 Quarterly reporting is necessary since things can change quickly. What real savings would there be for biannual and who would reap the benefit of supposed savings? This seems like it is being done as a cover up.

Susan Sautman — Jun 14, 2026
Subject: S7-2026-15 From: Susan Sautman Affiliation: Jun. 14, 2026 Quarterly reporting in every public industry and company is very important. Please do not do way with quarterly reporting.

Sent from my iPad

Susan Schaible — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Schaible Affiliation: Jun. 14, 2026 Susan Schaible
Self-employed- North Shore Travel
Prairie Village, KS
IT IS IMPERATIVE THAT QUARTERLY REPORTING REMAIN

Sent from my iPhone

Susan Schmidt — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susan Schmidt Affiliation: Jun. 14, 2026 Quarterly posting is needed!

Sent from my iPad

Susan Spater-Zimmerman Susan — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Spater-Zimmerman Susan Affiliation: Jun. 14, 2026 This is a key to growth and transparency and engenders more trust which thus encourages more investment. By all means continue with quarterly reporting.

S Spater, MD, physician owner Susan H Spater MD PC. Stony Brook NY.

Susan Stradtmann — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Stradtmann Affiliation: Jun. 14, 2026 Do not go to twice yearly reporting.
* I will receive less standardized financial information during the year.
* It could make it harder to spot problems early if my investments performance begins to deteriorate.
* Stock prices could become more volatile because investors have fewer official updates and may rely more on rumors, analyst estimates, and company press releases.
* History has shown investors lose money.

Sent from my iPhone

Regards,
Susan Stradtmann

Susan Thomas — Jun 14, 2026
Subject: S7-2026-15 From: Susan Thomas Affiliation: Jun. 14, 2026 At a time when many protections for consumers and investors are being stripped or otherwise compromised, we need to maintain the standard of quarterly reports.
So much can go wrong within a company, and much can be hidden. We know the history. Have we learned from it?

Susan Weiner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan Weiner Affiliation: Jun. 14, 2026 We need to know every quarter so our investments remain positive. Susan Weiner

Sent from my iPhone

Susan Young — Jun 14, 2026
Subject: S7-2026-15 From: Susan Young Affiliation: Jun. 14, 2026 Susan Young, Purchasing Manager, Shaker Heights Ohio. Quarterly reporting needs to stay. Ending it would only lead to companies going back to their same ways of hiding their grift and taking advantage of investors. Quarterly reply was put in place for a reason and it needs to stay.

Sent from my iPhone

Susan&Willie Burington — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susan&Willie Burington Affiliation: Jun. 14, 2026 Six months is too long . Investors deserve the transparency of quarterly reporting. Why go backwards?

Susanna Trejo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susanna Trejo Affiliation: Jun. 14, 2026 Susanna -

disabled. Do not allow for this joke of less transparency! It opens the door for FRAUD, losses and lost investment opportunities! This WHITE HOUSE DOES NOT CARE about our financial lives. Trump said so himself publicly! Keep Qtrly Reporting as is and it keeps businesses honest and open to investors' scrutiny.

Susanne Jackson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susanne Jackson Affiliation: Jun. 14, 2026 Quarterly reporting is vital to maintain any accountability for our investments and to acknowledge any changes in operations and activities of corporations! We deserve accountability and transparency always, especially when our economic and political realities are so volatile daily, much less quarterly!

Sent from Susanne

Susie Bliss — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susie Bliss Affiliation: Jun. 14, 2026 My name is Susan Bliss. I'm a retired highschool math teacher, former mayor of my small town, and current school board member. I also preach twice a month at a small rural church. I believe that this is a bad idea. The cost savings to the companies will be minimal while the danger it presents to retired people is huge. We could go 6 months without knowing that a company we're holding in our retirement savings is in trouble. This could endanger the financial security of many of our elderly.

Please do not allow companies to move from quarterly reporting to a 6 month interval.

Susie Fuller — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susie Fuller Affiliation: Jun. 14, 2026 Susie Fuller, Retired Quarterly Earnings Reports are vital to every retiree trying to stay above the hits of inflation. Bi-annual reports would do nothing more than enable corrupt insider trading even more just as we see on Capitol Hill. PLEASE DO NOT REMOVE QUARTERLY REPORTING.

Thanks, Susie Fuller

Susie Greenwald — Jun 14, 2026
Subject: S7-2026-15 Comment From: Susie Greenwald Affiliation: Jun. 14, 2026 This proposal to remove 50% of the reporting requirements is wrong. We normal citizens deserve full disclosure of investment news. I am not in favor of reducing the quarterly reporting. We are entitled to being the most informed as possible. Susie Hertz, Investor

Yahoo Mail: Search, Organize, Conquer

SUSIE NESBITT — Jun 14, 2026

Subject: S7-2026-15 Comment From: SUSIE NESBITT Affiliation: Jun. 14, 2026 No way!

Susie Sulmonetti — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Susie Sulmonetti Affiliation: Jun. 14, 2026 As a retireree, I would prefer quarterly reports as a way to monitor how the companies I am invested in are doing and for my financial advisor to make more informed decisions for my investments. If my investments drop in value, my retirement does, and I certainly don't want that to happen. Keep the quarterly review; let's not take our country backwards, but keep us going forward. Susan Sulmonetti, Lacon, Illinois

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Suyin Mesa — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suyin Mesa Affiliation: Jun. 14, 2026 Everyone is always claiming they want transparency so now they want to withhold information for six months! No, corporations should continue quarterly reporting. Suyin Mesa, Miami Fl

Sent from my iPhone

Suyin Mesa — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suyin Mesa Affiliation: Jun. 14, 2026 Everyone is also claiming they want transparency so now that want to withhold information for six months! No, corporations should continue quarterly reporting. Suyin Mesa, Miami Fl

Sent from my iPhone

Suzanne — Jun 14, 2026
Subject: S7-2026-15 From: Suzanne Affiliation: Jun. 14, 2026 Typical Trump administration catering to corruption to get monetary rewards

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Suzanne Anderson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suzanne Anderson Affiliation: Jun. 14, 2026 Suzanne Anderson
Administrative Assistant
Philadelphia PA
Quarterly reporting is important because it keeps corporations accountable. If my money is invested in a company whether through a stock portfolio or individually, I have the right to know what said company is doing in terms of its finances. The only logical explanation is what are these corporations trying to hide by not reporting quarterly.
Most people have worked their entire lives and saved for retirement. It is unethical to rob people of their right to retire.

Sent from my iPhone

Suzanne Bagby — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suzanne Bagby Affiliation: Jun. 14, 2026 Dear Sirs, This is to address the issue of quarterly reporting! To not have quarterly reporting is not in the best interest of the investor. It invites more fraud, that is in addition to what has been revealed in Minnesota and California. As it had been said , ‘ If it is not broken, do not fix it!’ I am praying that you will see what is right and good, and do it! Respectfully, Suzanne Bagby

Sent from my iPhone

Suzanne Crosina-Sahm — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suzanne Crosina-Sahm Affiliation: Jun. 14, 2026 We need transparency now more than ever. Don’t go down with this ship.

Suzanne
Sent from my iPhone

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suzanne farrington — Jun 14, 2026
Subject: S7-2026-15 From: suzanne farrington Affiliation: Jun. 14, 2026 I am a healthcare provider in western Massachusetts. I have seen increasing lack of oversight of corporations in the last ten years, and as mergers and acquisitions accelerate, it is a fact that corporate behavior affects every American every day.

This country is on the precipice of descending into lawlessness, and should filings be required only every six months, that’s twice the time for CEOs to indulge in wrongdoing if they choose to. Six months per year more time to ask for forgiveness after the fact, instead of abiding by laws. Less accountability has never served the public or any positive metric, except to give thieves income and extra time to cover their tracks. If you allow this change, the general public will 1) see this body for its transactional nature, abiding by no laws except those it chooses; and 2) it will further erode trust and further political and social instability. Choose wisely.

Suzanne Farrington

Sent from my iPhone

Suzanne Johnson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Suzanne Johnson Affiliation: Jun. 14, 2026 I have worked hard & saved over my life what I could in my investments & I don’t want my savings/meager investments to go down the drain with keeping us in the dark & letting the rich gain insider trading & swindle our savings from citizens. Keep Quarterly reporting!

Sent from my iPhone

Suzanne Ligon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Suzanne Ligon Affiliation: Jun. 14, 2026 Quarterly reports are more accurate and timely. Keep investors better informed. This administration has too many shenanigans going on. Do not be a part of it. I am a retiree. Keep my life savings safe.
Suzanne Ligon
Retired

Sent from my iPhone

Suzanne Nimitz — Jun 14, 2026
Subject: S7-2026-15 Comment From: Suzanne Nimitz Affiliation: Jun. 14, 2026 Need to maintain quarterly reports to be informed about performance of investments.

Sydney Guillory — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Sydney Guillory Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Less Transparency means more Fraud.
Stop Rule S7-2026-15.

Sydney Sinclair — Jun 14, 2026
Subject: In consideration of the ruling concerning Quarterly reports From: Sydney Sinclair Affiliation: Jun. 14, 2026 To whom it may concern,
I actively involved in the stock market and depend on those earnings to support me in my retirement.
I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio.
I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
Yours sincerely,
Sydney Kornman
Austin TX

Sylvia Bailey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Sylvia Bailey Affiliation: Jun. 14, 2026 Absolutely keep quarterly reports

Sent from my iPhone

Tamara Romagnolo — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tamara Romagnolo Affiliation: Jun. 14, 2026 Big

corporations need to STOP finding ways to rip Americans off at every turn!!! Shame on them all!!! Just another way they prove that they don't care about the very people who made them rich!!! It is sickening!

Sent from my iPhone

Tamera Pence — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tamera Pence Affiliation: Jun. 14, 2026 No. Do not implement unless you want a truly frustrated nation with folks that are able to will leave.

Sent from my iPhone

Tami Perry — Jun 14, 2026
Subject: S7-2026-15 From: Tami Perry Affiliation: Jun. 14, 2026 There are no get out of jail cards. If an executive lies or signs things as good when they are not should go to jail
EVERY time.
Lets stop the trumplicans now.
Tami Perry

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Tamlyn Wilbourne — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Tamlyn Wilbourne Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Transparency is good for investors. This takes away Transparency.

Tammara Tipps — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tammara Tipps Affiliation: Jun. 14, 2026 This is not the way to go in 2026. We must have quarterly reporting to stay abrest of our stocks. Do not hurt the investors!

TAMMY BOTZON — Jun 14, 2026
Subject: Comment on S7-2026-15 From: TAMMY BOTZON Affiliation: Jun. 14, 2026 Don't do it!

Sent from my iPhone

TAMMY LUNDY — Jun 14, 2026

Subject: S7-2026-15 Comment From: TAMMY LUNDY Affiliation: Jun. 14, 2026 I honestly think reporting should be done on a daily basis and it should be complete disclosure to do away with corporate maneuvering. We need to get back to the business of making products selling them to the average consumers and making people more important than corporations because without people there are no corporations and my name is Tammy and I'm retired

Sent from my iPhone

TAMMY mCcOWN — Jun 14, 2026
Subject: Comment on S7-2026-15 From: TAMMY mCcOWN Affiliation: Jun. 14, 2026 At what point are you morons going to protect us, the middle class?? All you care about are the rich.
This is another horrible idea from this administration.

Sent from my iPhone

Tammy Ryker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tammy Ryker Affiliation: Jun. 14, 2026 Please continue with quarterly reporting. Moving it to only twice per year has no benefit.

Tammy Ryker

Tana Lawson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tana Lawson Affiliation: Jun. 14, 2026 Accountability is necessary. Quarterly is necessary.

Thanks,
Tana Lawson
423.580.8206 cell

Tannie Davidson — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tannie Davidson Affiliation: Jun. 14, 2026 Dear SEC,

Reporting is there for a reason! Protections were put in place to help the average American. Companies will take advantage if given the opportunity. They will only do what is required! Trump has already made current life extremely difficult. Don't ruin our future too.

Thank you,
Tannie D
San Antonio, TX

Tanya Diane — Jun 14, 2026
Subject: S7-2026-15 From: Tanya Diane Affiliation: Jun. 14, 2026 Tanya Mallon, Champaign, IL.

Our country is being bankrupted by greedy corporations & CEOs. Please keep this checks & balances in place!!!

Tanya Imke — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tanya Imke Affiliation: Jun. 14, 2026 Absolute transparency is the key to countering corruption and keeping The People's funds responsive to the owners of the funds, not the holder. Keep reporting open and maintain reporting frequency.

Sent from my iPhone

Tanya RYAN — Jun 14, 2026
Subject: S7-2026-15 From: Tanya RYAN Affiliation: Jun. 14, 2026 Quarterly reporting keeps the greedy honest. If this is what happens when a spoiled billionaire is elected , it shows us who you really are and why we should NEVER elect one again. Do NOT END THE ONLY CHECK ON POWER WE HAVE. Enron Enron Enron.
Sincerely,
Tanya Ryan

Sent from my iPhone

Tara Leegan — Jun 14, 2026
Subject: S7-2026-15 From: Tara Leegan Affiliation: Jun. 14, 2026 Protect America. The safeguards put in place keep the cheaters from profiting from the lies they spew.

Sent from my iPad

Tarabelle S — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tarabelle S Affiliation: Jun. 14, 2026 Keep the quarterly reports coming!! Greater transparency has keep our markets more profitable. For decades, the US has had the strongest stock market under quarterly reporting, but look at the low & slow, stagnant growth from 1939-1970 when it went to semi-annual. Once it went back to quarterly, the stock market soared. Why break that and wipe out our hard earned investments and savings??!! Leave it as it is!
Tarafstclair@gmail.com

Believe!!

Tara Fimiano St.Clair
228-236-5061
tarafstclair@gmail.com

Targe Loyd — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Targe Loyd Affiliation: Jun. 14, 2026 The job of the SCC is to stabilize the market. This will disrupt it. I want to see things stay the way they are.

Sent from my iPhone

Tari Carnahan — Jun 14, 2026
Subject: File No. S7-2026-15 From: Tari Carnahan I support quarterly reporting as is currently being done. This will keep the CEOs and CFOs accountable to shareholders! With the ways that events change so quickly, even quarterly reporting might not be enough. Please do not change this requirement. I appreciate your attention.

Tatyana Antoniuk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tatyana Antoniuk Affiliation: Jun. 14, 2026 Tetiana Antoniuk, Reporting manager, California. I an against removing quarterly reporting requirement, as I think this will impact transparency in a current highly volatile environment with a fast emerging new technologies and socioeconomic shifts, that will prevent investors adequately assess companys' performance and make supported investment decisions.

Sent from my iPhone

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tbell2 — Jun 14, 2026
Subject: S7-2026-15 Comment From: tbell2 Affiliation: Jun. 14, 2026 Theodore Bell, retired,

Transparency should remain "as is" how can anyone be up-to-dated if the data is hidden for 6 months? In this day and age, 3-months is too long: the companies are leveraging THEIR positions based on daily information, as investors, we should be able to do the same.

Sent from wherever I am ...

Theodore Bell
Retired

Teague Harris — Jun 14, 2026
Subject: S7-2026-15 Comment From: Teague Harris Affiliation: Jun. 14, 2026 I am absolutely opposed to this proposal. It will only benefit insiders who can stop get the info. The regular investor or trader will be sacrificed. Trump promised transparency but his actions are anything but. Lies upon lies.

Sent from my iPhone

Ted Gutshall — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ted Gutshall Affiliation: Jun. 14, 2026 Ethics, not elephant ear wax. Let us know where the money is, Lebowski.

Ted K — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Ted K Affiliation: Jun. 14, 2026 Quarterly reporting is the kind of transparency expected of publicly traded companies. It would be too easy for insider trading to run rampant if reporting were to be curtailed. Just don't do it!

Teresa Carstens — Jun 14, 2026
Subject: S7-2026-15 Comment From: Teresa Carstens Affiliation: Jun. 14, 2026 Transparency is the most fundamental aspect of a company that holds funds on behalf of others. Do not let the requirements for quarterly reporting be altered!

Sent from my iPhone

Teresa Cathey — Jun 14, 2026
Subject: S7-2026-15 Comment From: Teresa Cathey Affiliation: Jun. 14, 2026 Companies should have to submit their financial information quarterly. It is in everyone's best interest.

Teresa NemesFitzpatrick — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Teresa NemesFitzpatrick Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Do not stop our virtual assistant because it is start of our what is to come of. Amen for technology and those eyes behind it

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Teresa Roberts — Jun 14, 2026

Subject: S7-2026-15 From: Teresa Roberts Affiliation: Jun. 14, 2026 Keep the reporting quarterly. What if teachers only reported in the middle and end of your children's term. Same thing.

Teresa Scofield — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Teresa Scofield Affiliation: Jun. 14, 2026 Please don't move us backwards! Hasn't this administration done enough damage? I have worked my whole life to set myself up financially, and this is a huge risk. Please don't make changes like this. I am a 65 year old teacher in South Carolina. Thanks, Teresa Scofield

Sent from my iPhone

Teresa Shannon — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Teresa Shannon Affiliation: Jun. 14, 2026 Truly they have violated our life

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Teresa Wuebker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Teresa Wuebker Affiliation: Jun. 14, 2026 The state of the world and US economies is ever changing. Businesses can go north or south quickly ! Not every investor has the time or expertise to follow developments on a daily, weekly or monthly basis . Many have mutual funds or a mix of investments which also makes it difficult to keep up with what is happening in their accounts. As you know at least 40% of accounts invested in the stock market are retirement accounts. Their future security depends on how well the companies are doing A quarterly report can give them a sense of how their investments are performing. Only 35% of people in the US have a financial advisor who would normally take care of that …. I appreciate being able to follow the developments and finances of companies in my portfolio I don't think relaxing these filing requirements will increase public offerings. Not everyone wants to turn over ownership of their company to strangers who may choose to interfere with their operations . Thank you for accepting my input

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Teresa Yeary — Jun 14, 2026
Subject: S7-2026-15 Comment From: Teresa Yeary Affiliation: Jun. 14, 2026 Keep Quarterly Reporting by all financial institutions and corporations that are traded in the United States stock market. We deserve complete transparency by these institutions. They ALL maintain this data anyway thus there is only a negligible cost to them to provide this information to each and every investor.

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Teresa Yeary — Jun 14, 2026
Subject: S7-2026-15 Comment From: Teresa Yeary Affiliation: Jun. 14, 2026 Keep Quarterly

Reporting by all financial institutions and corporations that are traded in the United States stock market. We deserve complete transparency by these institutions. They ALL maintain this data anyway thus there is only a negligible cost to them to provide this information to each and every investor. As a retiree, I, and my financial advisor, depend heavily on this information.

The proposal to reduce financial reporting to a semiannual period smells of the corruption so typical of the Trump Administration.

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Terie Sprouse — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terie Sprouse Affiliation: Jun. 14, 2026 Absolutely a NO on this! Chase already lost 1/2 of my retirement that I cannot recover. This would kill me off. Now, you don't want to that to me or anyone else! Would you?

Sent from my iPhone

Terrance McGovern — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terrance McGovern Affiliation: Jun. 14, 2026 I'm a retired Licensed Securities broker.
Everyone in the Industry understands how valuable and important full disclosure and Compliance is to fair Trading practices. Never cut back !
Terrence McGovern
Kansas City, Mo

TerranceAloysius Kenney — Jun 14, 2026
Subject: S7-2026-15 From: TerranceAloysius Kenney Affiliation: Jun. 14, 2026 Please don't let CEOs accountability shrink. Honest organizations will continue business as usual if quarterly sign-offs continue; dishonest ones will have more time to hide their dishonesty
if quarterly sign-offs DON'T continue.

Yahoo Mail: Search, Organize, Conquer

Terree — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terree Affiliation: Jun. 14, 2026 I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a
part of the various U.S. Stock Exchanges.

Yahoo Mail: Search, Organize, Conquer

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terrence gordon — Jun 14, 2026
Subject: S7-2026-15 Comment From: terrence gordon Affiliation: Jun. 14, 2026 No! I want to be informed quarterly!
Thank you.
Terrence M Gordon,
retired director of maintenance Gail Borden public library district, Elgin, Illinois

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Terri Doyle — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terri Doyle Affiliation: Jun. 14, 2026 Do not do this! CRF inc. CEO

Terri Ferrier — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terri Ferrier Affiliation: Jun. 14, 2026 We (the people/customers) DESERVE QUARTERLY information/updates on our account(s)!!! Decreasing to only binannual reports is OT in an investor's best interest!

Terri Flickinger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terri Flickinger Affiliation: Jun. 14, 2026 This must stay! Quit rolling things back and go forward!

Terri Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terri Smith Affiliation: Jun. 14, 2026 This is a horrible idea. For those of us with minimal investments, and hoping to retire on those minimal investments, this would be devastating financially. PLEASE do not let this happen!
Terri Smith
Teacher
El Dorado County, CA

Terri Smith

Terry Abelin — Jun 14, 2026
Subject: S7-2026-15 From: Terry Abelin Affiliation: Jun. 14, 2026 They have plenty of time and money to report quarterly.
Investors lost last time not the heads of the financial institutions.

Sent from my iPad

Terry Boyden — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terry Boyden Affiliation: Jun. 14, 2026 DO NOT ATTEMPT TO TURN BACK THE CLOCK!
STOP ALL THIS RIDICULOUS NONSENSE AND JUST LEAVE OUR FINANCIAL MARKETS ALONE! JUST LEAVE IT ALONE! PLEASE 🙏🙏🙏

Terry Chapman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terry Chapman Affiliation: Jun. 14, 2026 Quarterly reports ensure more transparency. Do not shirk your fiduciary responsibility.
Terry Chapman
Retired

Sent from my iPhone

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terry g. — Jun 14, 2026
Subject: S7-2026-15 Comment From: terry g. Affiliation: Jun. 14, 2026 No! I want to be informed quarterly.

Yahoo Mail: Search, Organize, Conquer

Terry Gosch — Jun 14, 2026
Subject: S7-2026-15 From: Terry Gosch Affiliation: Jun. 14, 2026 Leave it as is

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Terry Herr — Jun 14, 2026
Subject: S7-2026-15 From: Terry Herr Affiliation: Jun. 14, 2026 Keep the QUARTERLY REPORT for this because these Rich and Entitled people should be held accountable !!!!

Terry Jobs — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terry Jobs Affiliation: Jun. 14, 2026 No, too much volatility.

Sent from my iPhone

Terry Kastens — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terry Kastens Affiliation: Jun. 14, 2026 Really? Who thinks this is a good idea and for what purpose other than to pilfer from the American people trying to make their retirement work since you are also f*^+ing over social security. What’s the end game here??? It’s ridiculous

Sent from my iPhone

Terry Lancaster — Jun 14, 2026
Subject: S7-2026-15 From: Terry Lancaster Affiliation: Jun. 14, 2026 I'm terry lancaster, retired entrepreneur and investor in Nashville. Corporate execs need to be held to the same standard as entrepreneurs, all year. Fraudulently inflated values are literally reaching into my retirement accounts and picking my pocket. Elon musk did it yesterday. I don't know who's next. With corporate power creeping into all corners of American life, transparency is paramount. The markets depend on trust. With no accountability, there can be no trust

🗿Terry Lancaster
💬 615-804-0311

Terry LuBrant — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terry LuBrant Affiliation: Jun. 14, 2026 Another Absurd Idea! Transparency is always needed. NOT SEC's Money, it's the investors!!! Quarterly, or even Bi Weekly can be done! It's Not a lot of Extra Effort!!!!!

Terry Mascara — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terry Mascara Affiliation: Jun. 14, 2026 Keep quarterly!

Sent from my iPhone

Terry Mickler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terry Mickler Affiliation: Jun. 14, 2026 I say absolutely NO!! You can not make people wait 6 months to know what the condition or financial status of companies they have invested in or thinking of investing in to know everything about the
company. i think 3 months is too long. With the technology we have today, we should be able to learn this information
immediately. I bet the companies themselves know the information. Hire more Auditors and Accountants to keep the information current. NO is my
opinion . If you have to wait 6 months for
information about a company condition ,
the company could have failed or really gone down on stock market and people have no reference to evaluate the stock.
Something fishy going on here. Work of the Devil, I say.
My name is Terry Mickler. I am retired. It matters to me because I have an IRA
and investments. This benefits the companies, the business's, the government, BUT not the people, not the
citizens of this country. STOP IT NOW.
We are sick of being manipulated for others benefit. I bet congress will not

have to wait for this information for 6 months. NO !!!

Terry Mickler — Jun 14, 2026
Subject: S7-2026-15 Comment From: Terry Mickler Affiliation: Jun. 14, 2026 I say absolutely NO!! You can not make people wait 6 months to know what the condition or financial status of companies they have invested in or thinking of investing in to know everything about the
company. i think 3 months is too long. With the technology we have today, we should be able to learn this information
immediately. I bet the companies themselves know the information. Hire more Auditors and Accountants to keep the information current. NO is my
opinion . If you have to wait 6 months for
information about a company condition ,
the company could have failed or really gone down on stock market and people have no reference to evaluate the stock.
Something fishy going on here. Work of the Devil, I say.
My name is Terry Mickler. I am retired. It matters to me because I have an IRA
and investments.

Terry Paine — Jun 14, 2026
Subject: S7-2026-15 From: Terry Paine Affiliation: Jun. 14, 2026 Oversight is essential.!

Sent from my iPhone

Terry Schilz — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Terry Schilz Affiliation: Jun. 14, 2026 Leave it the way it is, quarterly. The data proves it isn't better to only report twice per year.

Terry Tennyson — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Terry Tennyson Affiliation: Jun. 14, 2026 Please don't take away our ability to see the information needed to have a chance to make intelligent bids to buy stocks!

Thaylee Rourk — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thaylee Rourk Affiliation: Jun. 14, 2026 Keep quarterly reports.

Theodore Surdy — Jun 14, 2026
Subject: S7-2026-15 From: Theodore Surdy Affiliation: Jun. 14, 2026 Keep the reporting quarterly
Sent from my iPhone

Theresa Elsclager — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Theresa Elsclager Affiliation: Jun. 14, 2026 Please do not change SEC reporting to quarterly reporting. As a retired person, with my investment in stocks and bonds, this would not allow me to change invests quickly in case of market downturns.

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Theresa Konwinski — Jun 14, 2026
Subject: S7-2026-15 From: Theresa Konwinski Affiliation: Jun. 14, 2026 Quarterly reporting is essential to maintaining financial
integrity. Changing this standard at this time would be more than disconcerting to a public standing on shaky financial ground in the current economy. Thanks.

Theresa Reichley — Jun 14, 2026
Subject: S7-2026-15 From: Theresa Reichley Affiliation: Jun. 14, 2026 I don’t want to go back to the Wild West with our financial system. Protect the consumer and investors not the corporate elite. Protect our investments. The rules have served us well. No going back

Sent from my iPhone

Theresa Riehle — Jun 14, 2026
Subject: S7-2026-15 From: Theresa Riehle Affiliation: Jun. 14, 2026 This matters to me - and all Americans!- because honest and straightforward financial dealings are the necessary basis of our economy, and of the social structure of our country.

Theresa Wengel — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Theresa Wengel Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
As if this administration hasn't screwed over the American people enough. This is absolutely despicable and clearly for the benefit of CEOs and boards instead of the people.

Theresa Woody — Jun 14, 2026
Subject: S7-2026-15 From: Theresa Woody Affiliation: Jun. 14, 2026 My name is Theresa Woody. I live in Harrisburg, Pennsylvania. Please continue to require quarterly reporting so the SEC can monitor the reporting companies
Rollback of this requirement is bad for our country and un-American. Thank you. TW

Therese — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Therese Affiliation: Jun. 14, 2026 We long ago believed we had learned the lesson that accurate and timely information serves as the lifeblood for our financial markets. It enhances investor decision-making, increases market efficiency, and lowers the cost of capital. This proposed reduction in the frequency of reporting would pull us back to that failing liquidity, which will ultimately curtail investment. In other words (and to quote Warren Buffett), “I like getting the figures quarterly, and I hope that stays.” Please do not betray this nation and its promise.

Sincerely,
Therese Zembik
Kennesaw, GA

Sent from my iPhone

Therese Cronin — Jun 14, 2026
Subject: S7-2026-15 From: Therese Cronin Affiliation: Jun. 14, 2026 Hold them to the fire and keep them honest. Please keep the quarterly filings.

Therese McGill — Jun 14, 2026
Subject: File No. S7-2026-15 From: Therese McGill I am an investor and I want quarterly reporting to remain. This proposed change strikes me as very unnecessary and wrong-headed. Six months is too long between reporting. Information is essential for making decisions about where I am investing my hard -earned money. I rely on my investments to live in retirement. Do not make this change.

Thierry Richards — Jun 14, 2026
Subject: S7-2026-15 From: Thierry Richards Affiliation: Jun. 14, 2026 Thierry M Richards, Retired military and First Responder Law Enforcement and Wildland Fires, Marquez TX, Keep the quarterly reporting. Regulations and required reporting to various agencies and departments, are in place because of illegal and unethical business tactic transgressions that have occurred in the past. If anything, more stringent requirements should be imposed, rather than regressive requirements.

Yahoo Mail: Search, Organize, Conquer

Thierry Richards — Jun 14, 2026
Subject: S7-2026-15 From: Thierry Richards Affiliation: Jun. 14, 2026 Kathleen Richards, Retired Executive Secretary, Marquez TX Keep the quarterly reporting. Regulations and required reporting to various agencies and departments, are in place because of illegal and unethical business tactic transgressions that have occurred in the past. If anything, more stringent requirements should be imposed, rather than regressive requirements.

Yahoo Mail: Search, Organize, Conquer

Thomas Young — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Young Affiliation: Jun. 14, 2026 Please leave the reporting guidelines alone.

There is far more danger based in lack of information than insider trading, investor fraud, etc. The current guidelines are the best means for the average consumer to make timely investing decisions.

Thomas H Young
Anniston, AL

Thomas H. Young
Young, Wollstein, Jackson
& Whittington LLC
1304 Quintard Avenue
Anniston, AL 36201
(256) 235-2240
(256) 282-2885 (c)

Thomas Beilman — Jun 14, 2026
Subject: S7-2026-15 Comment From: Thomas Beilman Affiliation: Jun. 14, 2026 The SEC owes it to all participants to know the status of their investments as currently is scheduled. Honesty and integrity should be the investment company motive, always!

-Marsha Beilman

Sent from my iPhone

THOMAS C WORTHINGTON — Jun 14, 2026
Subject: S7-2026-15 Comment From: THOMAS C WORTHINGTON Affiliation: Jun. 14, 2026 Tom Worthington
Retired
WIFT. What's In it For Them? Why is this even being discussed and NOT left as-is? Who is profiting from this proposal? Surely not the investors and shareholders.

Sent from my iPhone

Thomas Cullen — Jun 14, 2026
Subject: S7-2026-15 Comment From: Thomas Cullen Affiliation: Jun. 14, 2026 I've invested in the stock market for all of my adult life. It was for my retirement. I look at my investments regularly. This would be a very bad idea.

Thomas Patrick Cullen

Thomas Farrell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Thomas Farrell Affiliation: Jun. 14, 2026 Please keep insider trading to a minimum!!!! Quarterly reporting at minimum! Monthly would be even better! Stop government insider corruption! There’s no reason a politician should become multi millionaires like Pelosi, Blumenthal and the rest of these thugs!!

Sent from a pay phone

Thomas Gegner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Gegner Affiliation: Jun. 14, 2026 It sounds like the "art of the steal". There is no way this is designed to do anything to help the average investor. It smells of a tool to help the rich to steal from the helpless.

Thomas J Gegner

Thomas Gegner — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Gegner Affiliation: Jun. 14, 2026 It sounds like the "art of the steal". There is no way this is designed to do anything to help the average investor. It smells of a tool to help the rich to steal from the helpless.

Thomas J

Thomas Hermanek — Jun 14, 2026
Subject: S7-2026-15 Comment From: Thomas Hermanek Affiliation: Jun. 14, 2026 I lost a lot of money in the Enron bankruptcy so the SEC ABSOLUTELY needs to KEEP the quarterly reporting. Do not let corporations hide their financials from investors!

Tom Hermanek - Sent from my iPhone

Thomas Jenkins — Jun 14, 2026
Subject: S7-2026-15 Comment From: Thomas Jenkins Affiliation: Jun. 14, 2026 We demand full transparency and quarterly reporting at a minimum. We the people make the market and fund it. We need reporting and factual statements constantly to know where our retirement accounts stand and how the market is going.

Sent from my iPhone

Thomas Keene — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Keene Affiliation: Jun. 14, 2026 It worked poorly before and will again. The investor needs quarterly info and the companies need to be transparent. I see only problems ahead if we return to semi- annual reporting.

Dr Thomas S Keene
Alexandria MN

Retired optometric physician

Sent from my iPhone

Thomas Patrick Parker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Patrick Parker Affiliation: Jun. 14, 2026 Dont change it

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Thomas Portney — Jun 14, 2026
Subject: S7-2026-15 From: Thomas Portney Affiliation: Jun. 14, 2026 Keep it safer as it is!

Sent from my iPhone

Thomas Stewart — Jun 14, 2026
Subject: S7-2026-15 From: Thomas Stewart Affiliation: Jun. 14, 2026 we need stonger penalties and better oversight of all Public Ceo's, as well as the private ones!!!

Sent from my iPad

Thomas Stewart — Jun 14, 2026
Subject: S7-2026-15 From: Thomas Stewart Affiliation: Jun. 14, 2026 we need stronger regulations and better oversight of all Public Ceo's, as well as the private ones!!!

Sent from my iPad

Thomas Walker — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Thomas Walker Affiliation: Jun. 14, 2026 I am against bi-annual reports. This just seems to Another one of His ideas. To save the Rich People Money. We need to have more reporting not less. Companies can do a lot of bad things to damage their stock value in a quarter much less a year. If they don't want to do quarterly reporting then let them go Privet then they only need to report to themselves.

Sent from my iPhone

THOMAS ZUTZ — Jun 14, 2026
Subject: Comment on S7-2026-15 From: THOMAS ZUTZ Affiliation: Jun. 14, 2026 Tom Zutz, Rockville MD. Don’t change the law/rules! Trump needs to be removed because he is destroying our country and making it a Third World country! He has taken away our freedom of speech because he can’t hack it!

Tiffany Rose-Fortnum — Jun 14, 2026
Subject: S7-2026-15 From: Tiffany Rose-Fortnum Affiliation: Jun. 14, 2026 My name is Tiffany Rose-Fortnum from Fairless Hills, PA. I'm an optician who formerly worked in the financial field and who has personal investments. Transparency and accountability are key to keeping shareholders confident and invested. If accountability exits the market so will billions of dollars. We will be back to the days of keeping money shoved under the mattress. I love using my money to make money. Companies love using my money to make money, but they need to be transparent.

Tim and Donna — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tim and Donna Affiliation: Jun. 14, 2026 No. Don't want to go back in time. There was a good reason to report more often especially with these crooks running our government. I cashed in my meager portfolio when Trump took office a 2nd time. I knew it was going to be a disaster. Paid off all my bills with it. Im glad I did.

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tim b — Jun 14, 2026
Subject: S7-2026-15 Comment From: tim b Affiliation: Jun. 14, 2026 The quarterly reports keep me informed it doesn't take that much effort for them to send them out I want to keep them.. once every 6 months is too long between updates.

Tim Barnett — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tim Barnett Affiliation: Jun. 14, 2026 Bi annual is a god sent blessing for corporations to blindside the general investors! 3 month report period is enough time for their reporting and it still give corporations time to adjust their profit margins

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Tim Cutler — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tim Cutler Affiliation: Jun. 14, 2026 Keep the Quarterly Reporting! Keep the
regulations as they currently are!!!

Tim Murphy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tim Murphy Affiliation: Jun. 14, 2026 Tim Murphy ops manager mesa az need transparency and timely reporting not twice a year

Sent from my iPhone

TIM THOMAS — Jun 14, 2026
Subject: Comment on S7-2026-15 From: TIM THOMAS Affiliation: Jun. 14, 2026 Please don't change this policy. look as the facts. Think of your investors.

Sent from my Galaxy

Timothy Haney — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Timothy Haney Affiliation: Jun. 14, 2026 From Tim Haney, mision viejo ca. I have been trading stocks for 28 years, and full time for the last 9. I need quarterly report's to properly track my
investments

Timothy Kent — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Kent Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
This planned proposal would blindfold retail investors, trading away information that is vital to trading and investing in these companies. Also allowing these companies to hide info that may be vital to the health of that company. What good would actually come out of allowing this proposal?

Timothy L. O'Neil — Jun 14, 2026
Subject: S7-2026-15 From: Timothy L. O'Neil Affiliation: Jun. 14, 2026 I maybe naïve but not unjust!

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R/TimO

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¸.·´¯`·.¸><((((º>¸.·´¯`·.¸
><((((º>¸.·´¯`·.¸><((((º> "With every drop of water you drink, every breath you take, you're connected to the sea."

-Sylvia Earle

Timothy Mann — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Timothy Mann Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
I strongly urge the SEC to maintain mandatory quarterly reporting (Form 10-Q). As 62% of Americans are now invested in the stock market (Gallup 2025), protecting the frequency of standardized disclosure is essential for retail investor protection and retirement security.
1. US is Not Short-termist: The argument that quarterly reporting discourages long-term innovation is decoupled from reality. Generally Accepted Accounting Principles (GAAP) provide ample options to support long term investment, and the U.S. technology and biotechnology sectors have seen unprecedented R&D investment under the current quarterly mandate. There is no empirical evidence that reducing transparency fosters innovation; rather, it merely reduces management accountability.
2. The Information Supply Chain: Most retail investors rely on financial advisors, analysts, and market pricing that all depend on the 10-Q as a ground truth. Moving to semi-annual reporting would leave this ecosystem reliant on stale data for more than half the year creating heightened volatility that disproportionately harms retail investors (average Americans), who lack the resources to acquire expensive "alternative data" used by institutional insiders.
3. Fraud Deterrence: Quarterly filings are a critical deterrent to corporate malfeasance. Standardized, frequent intervals make it harder for companies to sustain "earnings management". A half year reporting gap provides a dangerous window for financial deterioration to be obscured. It also increases the volatility around reporting events creating greater incentives for insider trading.
Conclusion: The U.S. markets are the global gold standard because of our commitment to transparency. Reducing reporting frequency would prioritize marginal corporate cost-savings over the fundamental protection of the American public. I urge the Commission to maintain the mandatory Form 10-Q.

Timothy Murphy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Timothy Murphy Affiliation: Jun. 14, 2026 I'm opposed to the rule change The proposal is a gift to insider traders, because their advantage over the information the public has will be even greater. It is anti consumer.

Yahoo Mail: Search, Organize, Conquer

Tina Barry — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tina Barry Affiliation: Jun. 14, 2026 Tina Barry self employed Tn. I like knowing what I have I can get it anytime I want its my money I DO NOT WANT quarterly Reporting!

Sent from my iPhone

Tina Gallion — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tina Gallion Affiliation: Jun. 14, 2026 We're very new to having investments, and we need all the information that we can get. It's hard enough to know how to handle this without having the rug pulled out from under us. Too much can happen in six months, and we could be faced with huge losses.

Tina Parker — Jun 14, 2026
Subject: S7-2026-15 From: Tina Parker Affiliation: Jun. 14, 2026 We need to maintain the quarterly reporting requirements, if not make them more frequent. It's essential for the public to have access to this information to be able to make informed decisions on a variety of issues from investments to political issues.
We need more transparency, not less.
J Parker
US Citizen

Tobias Kreidl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tobias Kreidl Affiliation: Jun. 14, 2026 Dear SEC,
Corporations owe it to shareholders as well as the public at large to maintain quarterly reports. The effort for the corporations to do what they have been doing already for many years is not asking for much since they need to track their own internal revenues and expenditures anyway, plus it also is essential for financial analysts and consultants to help manage investment portfolios using more up-to-date data.

History has shown negative impacts during the relatively brief time the U.S. went to a semi-annual reporting schedule. I fear my own investments will be adversely impacted should this change be instituted.

In short, I strongly oppose any measure that deviates from a quarterly reporting schedule.

Regards,
Tobias Kreidl

Todd Almond Executive Vice President, TransCore — Jun 14, 2026
Subject: File No. S7-2026-15 From: Todd Almond Transparency is foundational to trust. Trust should be a pillar of every publicly traded business. History has shown that our businesses and consequently to stock markets have performed better during periods of more frequent reporting. This increased scrutiny is healthy for companies and provides investors more frequent insight to the health and management of the businesses they own via their stocks and mutual funds. It is critically important to all involved that this reporting frequency remains quarterly.

Todd Binenstock — Jun 14, 2026
Subject: S7-2026-15 Comment From: Todd Binenstock Affiliation: Jun. 14, 2026 Most investors rely on Quarterly reports to understand how their investments are working out abs how companies are scythe performing along critical metrics and under condition that change by
the quarter. More transparency means greater accountability and understanding which leads to a more efficient, less risky markets and fewer major surprises that could cause panic selling and crises. The quarterly filing requirement should stay.
Thank
you.

Yahoo Mail: Search, Organize, Conquer

Todd Bowman — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Todd Bowman Affiliation: Jun. 14, 2026 There should be stricter disclosure requirements. Not less. Keep the current requirements in place and, if anything, make them stronger and more transparent.

Todd J Bowman
Tarpon Towers
(941) 321-5557

TODD FLING — Jun 14, 2026
Subject: S7-2026-15 From: TODD FLING Affiliation: Jun. 14, 2026 Ceo certification should definitely remain quarterly. We need as much oversight on companies as possible.

Todd Fling

Todd Judge — Jun 14, 2026
Subject: S7-2026-15 Comment From: Todd Judge Affiliation: Jun. 14, 2026 CAPCOM, Capitalist communism, is the WEF/NWO agenda that needs to be atomized with its minions. This is their dumbest move to date.
America must never stoop to this **** and play their games. It's as much RESPONSIBILITY of the low IQ Uniparty RINOs as Dems, all promised more laundered money and power.

They're really gonna be surprised when they get purged, which has happened every time in history when the morons learn they were the useful idiots.

Todd Pittard — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Todd Pittard Affiliation: Jun. 14, 2026 To the Securities and Echange Commission:
We count on quarterly reports to evaluate investments options. By eliminating the quarterly reports, you place retail in a blindfold for 6 month periods at a time, and materially limit our ability to pick

investments. A 6 month period is a lifetime in business where a lot can change.
you are making the market less transparent and ripe for more fraud. We have been witnessing fraud on a daily basis with naked short selling and the SEC does nothing to protect retail, and this rule change puts retail in an even worse situation.
we implore you to not pass this rule change, and do your job, protect retail.

Tom and Karen Stefanski — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tom and Karen Stefanski Affiliation: Jun. 14, 2026 Karen Stefanski, retired, Westford, MA Quarterly reports are necessary for transparency. Stock holders need to know what is happening with their holdings.

Yahoo Mail: Search, Organize, Conquer

Tom Brandt — Jun 14, 2026
Subject: S7-2026-15 From: Tom Brandt Affiliation: Jun. 14, 2026 History has shown that most CEO's are Greedy and Not truthful… Keep it at Quarterly Reporting, at least Trying to keep the honest .....

Tom Brandt — Jun 14, 2026
Subject: S7-2026-15 From: Tom Brandt Affiliation: Jun. 14, 2026 History has shown that most CEO's are Greedy about truthful… Keep it at Quarterly Reporting, at least Trying to keep the honest .....

Tom Bulow — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Tom Bulow Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Suck a fat dick faggots

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tom j — Jun 14, 2026
Subject: S7-2026-15 Comment From: tom j Affiliation: Jun. 14, 2026 Keep Quarterly Reporting!

Yahoo Mail: Search, Organize, Conquer

Tom Jarvis — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tom Jarvis Affiliation: Jun. 14, 2026 One Big No Way ❗

Tom Kemper — Jun 14, 2026
Subject: S7-2026-15 From: Tom Kemper Affiliation: Jun. 14, 2026 Eat the rich. You like your dark money. There need to be limits.

Get Outlook for iOS

Tom Mooney — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tom Mooney Affiliation: Jun. 14, 2026 Keep requiring the SEC to report quarterly. This way we may be able to catch crooks sooner than later.

Sent from my iPhone

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tom muldoon — Jun 14, 2026
Subject: S7-2026-15 From: tom muldoon Affiliation: Jun. 14, 2026 I think quarterly reporting is important to track how corporations are doing. Please keep the current corporate quarterly reporting rule.

Thank you
Tom Muldoon

Tom Rice — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tom Rice Affiliation: Jun. 14, 2026 Must remain quarterly to protect from scams slipping buy ,and better accountability

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Tom Strohl — Jun 14, 2026
Subject: S7-2026-15 From: Tom Strohl Affiliation: Jun. 14, 2026 As a licensed financial advisor, I and the investors I serve rely on the availability and integrity of quarterly disclosures from public companies and the financial analysis based on this quarterly information to attempt to make sound investment decisions. At this point, in a world already challenged by trust issues heightened by the emergence of AI, what kind of message does it send to CEO's of public companies and to the investing public to reduce the flow of information and only require semiannual attestation from CEO's. It seems that this idea to eliminate quarterly reporting would serve to reduce accountability and give those CEO's who might be inclined to bend or break the rules, more latitude to do so. Investing in public companies has enough risks to the investing public. It doesn't make sense to take away a long held practice designed to provide reliable information at reasonable intervals with which to help judge the health of public companies and determine one's course of investment action. Why is the SEC even considering this? What is the true agenda here?
Thomas B. Strohl
Investment Advisor
Stratos Wealth Partners/LPL Financial
San Diego, CA

Sent from my iPhone

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tommy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: tommy Affiliation: Jun. 14, 2026 Do NOT allow the existing law to change. We have to have these corporations report QUARTERLY. They can not be trusted with longer reporting times.
Thank you

tommy900@gmail.com

Tommy Ashley — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tommy Ashley Affiliation: Jun. 14, 2026 Six months is too long for corporation business reports. Also,
the FED needs to continue to keep us updated on interest rates, etc.

Get Outlook for iOS

Tommy Hargrove — Jun 14, 2026
Subject: S7-2026-15 From: Tommy Hargrove Affiliation: Jun. 14, 2026 Quarterly reporting is important in that it allows the investors to determine the financial health of the company.

Sent from my iPhone

Toni McCormick RETIRED — Jun 14, 2026
Subject: File No. S7-2026-15 From: Toni McCormick Toni McCormick RETIRED PLEASE KEEP QUARTERLY reporting. If you reduce the reporting time even a little, the subsequent corruption will destroy what we have to live off for the rest of our lives! As much as I WISH I didn't have to invest--LONG GONE are the days of BANKS paying 6-7 percent interest on SAVINGS ACCOUNTS, this is the ONLY way we have to pay for excruciating high medical costs, TODAY'S INFLATION OF EVERYTHING and the additional fear that Social Security & Medicare will be eliminated by an already rapaciously greedy administration. If anything, reportings should be SIX times a year! There isn't enough HONEST oversight as it is, and ANY changes will bankrupt Seniors!

Toni McFadden — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Toni McFadden Affiliation: Jun. 14, 2026 Dear SEC, I realize you are working for the top 1% and not for the rest of the population but as one of the other 99%, I oppose any changes to reporting you are opposing. Even if I would benefit I oppose any change. You are not to be trusted by the American people. Leave it alone, I don’t want to come back in 6 months and find out the cause of a catastrophe in the market is due to changes in the reporting required by the SEC.

Toni McFadden

Sent from my iPhone

Toni Spieth — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Toni Spieth Affiliation: Jun. 14, 2026 Please keep quarterly reports

Sent from my iPhone

Tony Beck — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tony Beck Affiliation: Jun. 14, 2026 Don’t repeat past mistakes. There is not good reason for investors to have less information about valuation.

Sent from my phone, apologies for any typos. If something doesn’t make sense, I’ll blame speech-to-text.

Tony du Preez — Jun 14, 2026
Subject: S7-2026-15 From: Tony du Preez Affiliation: Jun. 14, 2026 I am a small business owner and take personal responsibility for everything that happens in my business. I am not paid a fraction of what these CEO’s are paid. They need to report quarterly!!

Regards
Tony du Preez
RESE Realty Inc

Tony Gill — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tony Gill Affiliation: Jun. 14, 2026 My name is Tony Gill. I am an Enterprise Architect for a large pharma company, I live in Westchester County, NY, and I am an active investor in the stock market, both through two different brokerage accounts and a Fidelity IRA.

I am OPPOSED to the proposal to return to biannual financial reporting, because it’s been tried before, and resulted in a dramatic loss in shareholder value.

Companies are driven purely by profit motive (research has shown that their behavior patterns are similar to that of psychopaths), and need stringent regulation. Reducing the reporting requirement will not benefit shareholders or the market as a whole.

Tony Gill
Sent from my 'phone, please excuse brevity, typos, weird autocorrect substitutions etc.

Tony Gunter — Jun 14, 2026

Subject: S7-2026-15 From: Tony Gunter Affiliation: Jun. 14, 2026 Tony J Gunter

Sent from my iPad

Tony Pyle — Jun 14, 2026
Subject: S7-2026-15 From: Tony Pyle Affiliation: Jun. 14, 2026 Mary Pyle , manufacturing inspector at Essilor. If the SEC was mandated by a judge to have quarterly reporting, that should be enough! Common sense should not be thrown out now, this is what's keeping our savings safe , if it costs the institutions more to finance quarterly reporting, so be it! It a part of doing business, fairly, legally, something it seems a lot of business has thrown aside! It seems it's time to investigate exactly who is responsible for trying to bring this up again after all the problems that arose from the Enron disaster. And what their motives are. (Like we don't know!)

Sent from my iPhone

Tony Walton — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Tony Walton Affiliation: Jun. 14, 2026 Yo SEC, companies know what the hell is going on financially every **** day!
Accounting ledgers keep all their transactions recorded.
Technology is constantly streamlining the process of producing financial statements for realtime decision making.
The boss knows what's up any and all the time. Each month accountants close the accounting cycle and produce income p & l statements as well as a butt ton (technical term) of reports and analysis so decision makers can make decisions to run the ****eded company.
Zero reason they can't share that data with us regularly as well.
They don't have to do full-on TED style talks every quarter (that's just the industry setting their own lofty standards on themselves always trying out-do each other's showmanship)-- not necessary.
We just need a basic quarterly financial statement to peruse.
You could compromise by forcing the companies to provide the basic required financial reporting in the most bare minimum cost effective way for shareholders twice a year (to level the playing ground on reducing costs) and they can go balls out twice a year with all their fancy conference calls and graphics and other razzlemedazzle.. and whatnot
and as far as SEC burden to receive these reports, let's say you have to accept them 4 quarters, and keep them electronically on file, but review just every other quarter or once a year even??? Do you guys even have the burden of reviewing the filings or aren't they just submitted "for the record?"
Up the accountability for false reporting and hang a few more executives proper hardcore for cheating the public then you could maybe loosen up the reigns a bit if they have the proper fear of the SEC..?

Tonya Phillips — Jun 14, 2026
Subject: S7-2026-15 From: Tonya Phillips Affiliation: Jun. 14, 2026 Quarterly reporting should remain, it makes companies pay their share for employees and doesn't let it get out of hand. Tonya Phillips Stover, Mo Disabled

Yahoo Mail: Search, Organize, Conquer

Tracey Clark — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tracey Clark Affiliation: Jun. 14, 2026 6 months is too long! Quarterly statements on my retirement savings and investments should be required. Thank you, Tracey Clark, MD of Colorado Speings

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Tracey Dinh — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tracey Dinh Affiliation: Jun. 14, 2026 My name is Tracey Dinh and I am an engineer located in Los Angeles, California. Quarterly reporting has been working and changing it is not a benefit. Transparency is very important in this date and age.

Tracy H — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tracy H Affiliation: Jun. 14, 2026 Tracy Hundley of T.O.M.A LLC - Im also an investor. Too many gov regs serve no real world purpose - the 6 months timeframe for reporting to SEC is investor friendly. continue to reform and costcut please but omit any proposed change that decreases transparency or accountability

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Tracy Holley — Jun 14, 2026
Subject: S7-2026-15 From: Tracy Holley Affiliation: Jun. 14, 2026 Transparency and honesty are important values. This is Tracy Holley from New Port Richey FL. Quarterly reports are vital to investors. The requirements for publicly traded companies to report quarterly is necessary in order maintain transparency and reduce fraud, & allow investors to make sound decisions. Don't change it to semi-annual. While the less frequent reports decrease the amount of paperwork, it also give nefarious executives more time to defraud or embezzle. The current laws & policies are there to protect people. The SEC has a responsibility to hold corporations' CEOs accountable. Please do NOT change to semi-annual reports. Investors deserve
transparency.

Thank you,

Tracy Holley

"May you live as long as you wish and love as long as you live." -Robert A. Heinlein

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Tracy Nasset — Jun 14, 2026
Subject: S7-2026-15 Comment From: Tracy Nasset Affiliation: Jun. 14, 2026 If they have nothing to hide they should keep it at 3 months. This smells of corruption.

Trent Nelson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Trent Nelson Affiliation: Jun. 14, 2026 Transparency is key to informed investing. The only reason to hide financial info from investors is to cheat them. Plain and simple. Please require reporting.

Trent Nelson — Jun 14, 2026
Subject: S7-2026-15 Comment From: Trent Nelson Affiliation: Jun. 14, 2026 Transparency is key to informed investing. The only reason to hide financial info from investors is to cheat them. Plain and simple. Please require reporting.

Trevor's — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Trevor's Affiliation: Jun. 14, 2026 Don’t do it.

Sent from David Trevor

Tricia Griegel — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Tricia Griegel Affiliation: Jun. 14, 2026 Tricia Griegel- Quarterly reporting should remain the law of the land!!! Stop hiding things.

Trish Kincaid — Jun 14, 2026
Subject: S7-2026-15 From: Trish Kincaid Affiliation: Jun. 14, 2026 Corporations need to enforce strict standards that require quarterly reporting.

Trish Kincaid ❤

Life is a journey not a destination

Trudy LeJuine — Jun 14, 2026
Subject: S7-2026-15 Comment From: Trudy LeJuine Affiliation: Jun. 14, 2026 No, I think it’s a bad idea for the average American investor too!!!

Trudy LeJuine — Jun 14, 2026
Subject: S7-2026-15 Comment From: Trudy LeJuine Affiliation: Jun. 14, 2026 No, I think it’s a bad idea for the average American investor to!!!!!!!!

Trudy Tucker — Jun 14, 2026
Subject: S7-2026-15 Comment From: Trudy Tucker Affiliation: Jun. 14, 2026 Let's not let the rich running the government have anymore time than we do. Stop making it more difficult for the middle class to get ahead.

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trudy wigley — Jun 14, 2026
Subject: Comment on S7-2026-15 From: trudy wigley Affiliation: Jun. 14, 2026 I believe quarterly reporting should be continued. I think it shows company transparency and is good for the shareholders. I don’t believe it should be reduced.
Thank you, Trudy Wigley

Sent from my iPhone

Tuong Khanh Lam — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Tuong Khanh Lam Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The integrity of the nation is imperative, and our economic solvency is crucial. To make better informed decision for our future, americans need transparency. We should know if what the TRUE risks we're assuming as individual investors of our own doing, and/or entrusting brokers & bankers of what our mutual funds, and portfolios stand.
PLEASE, PLEASE, PLEASE protect the finanial futures of young and old americans. Do not let the retirement plans of older generation disinegrate by the mishaps of investment brokers & individuals due to misinformation, or omissions by so many companies. Lies are lies either by false statements, or omission. DO NOT let the greed of one party hurt an entire culture. Let's try to uphold the integrity of everything, hold companies accountable for to everything!

Sincerely,
Tuong Khanh Lam

Ty West — Jun 14, 2026
Subject: S7-2026-15 Comment From: Ty West Affiliation: Jun. 14, 2026 As a retiree, quarterly reports are essential. Keep them!

Ty West

Tyler Asbury — Jun 14, 2026
Subject: S7-2026-15 From: Tyler Asbury Affiliation: Jun. 14, 2026 Need quarterly reporting. Anything less reduces fiduciary transparency.

Sent from my Galaxy

Udayan Saxena — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Udayan Saxena Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission: it would be lesser info, and more surprises.. I think. Not sure if it would be good in the short term . For retail investors. Will be harder to track companies

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used again — Jun 14, 2026
Subject: Comment on S7-2026-15 From: used again Affiliation: Jun. 14, 2026 Donna Frye, retired Accountant PCB Florida. Reports must be compiled quarterly and a switch to semi-annually didn't work before and it won't work now. Being able to detect trends and how businesses are operating is vital to investing. Would you rather find cancer 3 month into it or 6? Of course 3 months, because you can take corrective action sooner in the hopes of a better outcome. I do not even understand how this can even be in consideration, as it's absurd.

Val Sasser — Jun 14, 2026
Subject: S7-2026-15 Comment From: Val Sasser Affiliation: Jun. 14, 2026 Hi SEC:

As a regulatory agency, you should not bend rules as you did for SpaceX's S1, full of absolutely dangerous issues to this country that should not be approved. You should continue as it is: quarterly reporting of revenue, profits and losses!

With the upcoming IPOs of the AI companies, which you probably will approve, we will be in a territory of absolute uncertainty, non-profitability, unproven success, and "faith" trading (faith as in the ability to believe in what is unproven).

Your duty to all of us, SEC, is to promote transparency to us about the stocks and companies trading (gambling). You are NOT paid to protect companies but the public, and failing to protect the USA's stock market is our ruin as a country, as a market. And a definitive and announced negligence on your part. And treason.

Keep the reporting as it is: quarterly.

Sincerely,

Valeria Sasser

VALERIE DEVINE — Jun 14, 2026
Subject: Comment on S7-2026-15 From: VALERIE DEVINE Affiliation: Jun. 14, 2026 We tried this once before, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings. I do not approve of this move.

Valerie Mccarthy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Valerie Mccarthy Affiliation: Jun. 14, 2026 I argue for increased frequency of reports, not decreased.

Valerie Schend — Jun 14, 2026
Subject: S7-2026-15 From: Valerie Schend Affiliation: Jun. 14, 2026 Quarterly reporting is necessary for transparency and overall financial safety. Why change something that has shown benefits to the system? Valerie Schend, retired Pharmacist. Madison, WI

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Valora Glinski — Jun 14, 2026
Subject: S7-2026-15 Comment From: Valora Glinski Affiliation: Jun. 14, 2026 The idea of not reporting quarterly is merely to take more money from us without us being able to do anything about it. Protect us not the companies.

Sent from my iPhone

Vanessa Lawson — Jun 14, 2026
Subject: S7-2026-15 From: Vanessa Lawson Affiliation: Jun. 14, 2026 With so much of our regulation being completely undone by the current administration, I strongly urge Congress to not allow the regulation for the SEC to be changed at all. We need the checks and balances to make sure we have honesty in our system. We already know what happens when deregulation occurs in this field. It is disastrous for not only the American economy, but the world economy. Thank you.

Sent from my iPhone

Venus Fioravanti — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Venus Fioravanti Affiliation: Jun. 14, 2026 It should stay

quarterly! If history tells us anything the people depending on their IRA's can't afford to lose 1/3 of their money!

Sent from my iPhone

Vernice Davis — Jun 14, 2026
Subject: S7-2026-15 From: Vernice Davis Affiliation: Jun. 14, 2026 Keep it. Quarterly reporting makes companies more tranpsrent.

Sent from my iPhone

Veronica Barcus — Jun 14, 2026
Subject: S7-2026-15 From: Veronica Barcus Affiliation: Jun. 14, 2026 This must continue.

Veronica R. Barcus

Veronica Daniels — Jun 14, 2026
Subject: S7-2026-15 Comment From: Veronica Daniels Affiliation: Jun. 14, 2026 My name is Veronica and I work at a super shopping center. Learn from past mistakes! We worked hard for our paychecks and savings. Ethics and quarterly dispensation of info remains imperative for the financial success of all.

Vicci Lancaster — Jun 14, 2026
Subject: S7-2026-15 Comment From: Vicci Lancaster Affiliation: Jun. 14, 2026 We need quarterly reporting! Leave it as it. There's already too much that's being done in an underhand and/or secretive manner.
Vic Lancaster

Vicki Adams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vicki Adams Affiliation: Jun. 14, 2026 Hello! My name is Vicki Adams and I am a retired public servant from Indiana.
It has come to my attention that the idea of reducing reporting requirements for corporations to semi annually is being considered. At a time when transparency is in decline, it is imperative to maintain it anywhere possible.
History indicates a decline in performance when information is unavailable. As a retiree, my finances may not have time to recover in order to support me through inflation, health issues, rising insurance costs, etc.
Please continue reporting requirements at the current level. We must not become complacent or lazy

Thank you,

Vicki Adams

Vicki Burger — Jun 14, 2026
Subject: S7-2026-15 From: Vicki Burger Affiliation: Jun. 14, 2026 Stockholders and the public already are aware the system is rigged for specific investor types. Less transparency, especially introduced by this administration is certainly NOT the direction we should be moving. Providing accurate, truthful and timely info is the least these companies should do! Sorry if it's a hassle to have to do it monthly !! BS

Vicki Gordon — Jun 14, 2026
Subject: S7-2026-15 Comment From: Vicki Gordon Affiliation: Jun. 14, 2026 Above board and honest with quarterly reports, everyone gets the info at the same time. Big money needs big monitoring. Do the right thing! 🇺🇸🇺🇸

Vicki Gordon

Sent from my iPhone

Vicki Melton — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vicki Melton Affiliation: Jun. 14, 2026 The U.S. government cares only about billionaires and funding the military. It does NOTHING for the American people. It's a bull ****, banana republic, with an oligarchical system designed only to benefit the billionaires, NOT the people!!!!

Sent from my iPhone

Vicki Rouse — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vicki Rouse Affiliation: Jun. 14, 2026 Leave the reporting as it currently is!!

Vicki Sansom — Jun 14, 2026
Subject: S7-2026-15 From: Vicki Sansom Affiliation: Jun. 14, 2026 Keep quarterly reports!

Vicki Sansom

Vickie Boyter — Jun 14, 2026
Subject: S7-2026-15 Comment From: Vickie Boyter Affiliation: Jun. 14, 2026 We need quarterly updates!! We need to be informed of this information quarterly.

Sent from my iPhone

Victoria Quesada — Jun 14, 2026
Subject: S7-2026-15 From: Victoria Quesada Affiliation: Jun. 14, 2026 Really! Does the lack of accountability continue in this administration!

Sent from my iPad

Victoria Williams — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Victoria Williams Affiliation: Jun. 14, 2026 I'm a manager in the financial services industry in Arizona and learned that the SEC is looking to roll back the required quarterly public earnings reports that we investors depend upon to know where we want to invest our hard earned money. Pensions are gone, SSI gets used to fund projects that they were not intended for, and we're told that the funds taken out may not be there when we're eligible. To allow publicly traded companies less acruriny or oversight os NOT going to benefit the already pinxhed investor. Please, maintain the quarterly required reporting. For the love of God and the people of this country. We are sick and tired of being robbed by corporate interests and the wealthy.

Thank you for taking our commentaries into your deliberations. I hope that you'll sleep well in doing the right thing for "everyman'- those of us who sustain this nation.

Sincerely,

V W

Vince Fusconi — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vince Fusconi Affiliation: Jun. 14, 2026 Quarterly Reports benefit the investor.... who are the people. we lend them our money. WE DESERVE TRANSPARENCY. Do not experiment with our money. Keep quarterly reports.

Viola Pando — Jun 14, 2026
Subject: S7-2026-15 Comment From: Viola Pando Affiliation: Jun. 14, 2026 The idea of a quarterly reporting is abysmal. What kind of moron would support that who also has an 8 to 5 job. The attorneys and team members on this rule are profound idiots. Idiots shouldn't be making laws. This rule would destroy what's left of the little than Trump has left standing.

Sent from my iPhone

Viper9087 — Jun 14, 2026

Subject: Comment on S7-2026-15 From: Viper9087 Affiliation: Jun. 14, 2026 To Whomever It concerns at the SEC, My name is Christopher Toth, I am a small business owner, in Fairfield, CT.
I strongly believe that companies should report quarterly, not bi-annually, even as a small business I am required to report quarterly sometimes even monthly for sales tax revenue, and this reporting is made frequently for a reason. Transparency...
As an investor we cannot make wise investments with limited information, this gives an larger and unfair advantage to insiders. The last time we tried bi-annual reporting, the market showed what a mistake it was, Less transparency came with lower returns and lower valuations. Since switching back to quarterly reporting, The market and America has prospered. Other countries still doing bi annual reporting are falling behind on economic growth and stability. The trading markets should have the benefit of quarterly financial information and this benefit is apparent in every market where quarterly reporting is mandatory. I will not go further on detail, but there was a reason the SEC chose quarterly reporting in the past and it's the same reasons we need it still today.

Thank you for hearing my voice.
-Christopher Toth

Virginia Clam — Jun 14, 2026
Subject: S7-2026-15 Comment From: Virginia Clam Affiliation: Jun. 14, 2026 Please do not cut out the quarterly reporting.

Sent from my iPhone

Virginia Kleven — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Virginia Kleven Affiliation: Jun. 14, 2026 Quarterly reports are a must Banks and financial companies are trying to pocket an investors money

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Virginia Turner — Jun 14, 2026
Subject: S7-2026-15 From: Virginia Turner Affiliation: Jun. 14, 2026 Keep quarterly reports coming. We need to stop the destruction of timely oversight reporting. Don’t be a part of the grift taking place in our government.

Sent from my iPhone

Vivian Ems — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vivian Ems Affiliation: Jun. 14, 2026 I as an investor am NOT in support with doing away with Quarterly Reporting on investments AND moving to semi-annual reports as being discussed by the SEC. Please do not allow such a dangerous and blatant disregard for investor.

Please make my opinion known to those in the. SEC that are considering such a dangerous move.

Vivian Ems
Retired Account

Vivian F Treto — Jun 14, 2026
Subject: S7-2026-15 Comment From: Vivian F Treto Affiliation: Jun. 14, 2026 Keep it quaterly to protect the investor and keep numbers in check!
Vivian Treto, retiree, we need to keep investments out in the open with information.

Vivian Heinzman — Jun 14, 2026
Subject: S7-2026-15 From: Vivian Heinzman Affiliation: Jun. 14, 2026 Now is not the time to relax any reporting requirements. Investors need accountability more than ever in light of favorable IRS rules favoring upper level executives.

Vyctoria — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Vyctoria Affiliation: Jun. 14, 2026 No! Leave it at every quarter. The only reasons to stop doing this are nefarious. LEAVE IT AT QUARTERLY. If it ain't broke don't fix it. 🤬

Sent from my iPhone

W — Jun 14, 2026
Subject: S7-2026-15 Comment From: W Affiliation: Jun. 14, 2026 Please keep the recording to quarterly.

W Mckie — Jun 14, 2026
Subject: S7-2026-15 From: W Mckie Affiliation: Jun. 14, 2026 We need to keep the CEOs honest. Keep quarterly reports

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Walter Bolitho — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Walter Bolitho Affiliation: Jun. 14, 2026 We the people want it Quarterly. Do as your told!

Walter.

Wanda Clifton — Jun 14, 2026
Subject: S7-2026-15 Comment From: Wanda Clifton Affiliation: Jun. 14, 2026 Transparency is critical and an honest quarterly report allows insights into the company's financial performance.
I'm against quarterly bonuses and if the company is not doing well financially no one gets a bonus.

The Board should never receive bonuses, or payments, in my opinion. Dastardly behavior!

Wanda Shaw — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wanda Shaw Affiliation: Jun. 14, 2026 I think if it was a bad idea years ago, it is still a bad idea now. With our political situation the way it is, the American people don't need to lose any more of their hard earned money! Let's keep transparency and not make this change that's being considered.
Wanda Shaw

Get Outlook for iOS

Warren Keller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Warren Keller Affiliation: Jun. 14, 2026 Stop the raping and looting of our country by the filthy rich !

Dr. Keller

Warren rush — Jun 14, 2026
Subject: S7-2026-15 From: Warren rush Affiliation: Jun. 14, 2026 No more get out of jail free ! Enough is enough!!
A regular voter

Warren R.
Pittsburgh Pennsylvania

Sent from my iPad

Wayne Johnson — Jun 14, 2026
Subject: S7-2026-15 From: Wayne Johnson Affiliation: Jun. 14, 2026 Those rules were meant to protect everyone related to the company other than the executives. There is no reason to rescind them that makes any sense at all. If anything, maybe more rules are needed.

Wayne Snyder — Jun 14, 2026
Subject: S7-2026-15 From: Wayne Snyder Affiliation: Jun. 14, 2026 Keep the Quarterly Requirement!! Along with the same penalties that have existed under the original rules. If you put the requirements by half, what could go wrong??

Sent from my iPhone

Wayne Surber — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wayne Surber Affiliation: Jun. 14, 2026 This is insanely idiotic. If anything, companies should be required to report monthly, semi-annually is going to leave most Americans behind.

Wendy Bobadilla — Jun 14, 2026
Subject: S7-2026-15 Comment From: Wendy Bobadilla Affiliation: Jun. 14, 2026 Wendy Bobadilla, investor. I want to be able to check over my investments every quarter. This is important for my portfolio and for transparency in investing.

Sent from my iPhone

Wendy Kissinger — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wendy Kissinger Affiliation: Jun. 14, 2026 Wendy Kissinger, retired Executive coach and corporate trainer with UF Health, currently in St. Augustine, FL. Both my retirement account and a personal investment account that provide income that supplements my small pension and small social security payment and I need to know how the market and the individual corporations I'm invested in are doing in order to make adjustments to maximize the potential for my money to be able to support me and moving to less frequent reporting has a very direct, adverse impact on my ability to manage my retirement income. PLEASE do not take away Americans ability to course correct with our life savings portfolios. History has already proven that moving to less frequent reporting is a bad idea for Americans. Please retain quarterly reporting. Thank you for allowing our input.

Yahoo Mail: Search, Organize, Conquer

Wendy Peardot — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wendy Peardot Affiliation: Jun. 14, 2026 Adhere to quarterly reporting. Six month reviews are ridiculous. The world is moving with unprecedented speed, there is already too much time for issues to far through or disappear.

Sent from my iPhone

Wendy Sigle Otwell — Jun 14, 2026
Subject: S7-2026-15 Comment From: Wendy Sigle Otwell Affiliation: Jun. 14, 2026 Wendy Otwell, executive chef

There is already distrust in the government government, Wall Street, and Big Tech. Changing this could be the straw that broken the camel's back & causes revolution.

Kindest regards,
Wendy S. Otwell

Wendy Soby — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wendy Soby Affiliation: Jun. 14, 2026 Regarding changing corporate reporting to twice a year

Don’t do it! The United States needs to learn from its history.

Wendy Soby, retired Recruiter
Clearwater Florida

Wendy Somerville — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Wendy Somerville Affiliation: Jun. 14, 2026 NO FOOKING WAY-refusing to forfeit data quarterly as an investor-NO

Sent from my iPhone

Weslie Wornom — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Weslie Wornom Affiliation: Jun. 14, 2026 No way! Keep the reporting the way it is!

Sent from my iPhone

WeTouchAll DBM — Jun 14, 2026
Subject: Comment on S7-2026-15 From: WeTouchAll DBM Affiliation: Jun. 14, 2026 -Monique Neugebauer
-Retired from: Substitute Teaching/Architecture Design/Aerospace Ergonomic Engineer
-past Co-Owner of a National Environmental Consulting Firm
-Residing in: Las Vegas, NV

I have worked in various fields but the Substitute Teaching was the fallout job from the Bernie Madoff

Mortgage Economic Implosion. I was seriously disgusted with lack of ethics and transparency at ALL levels in this Ponzi Scheme which derailed my efforts at becoming a successful architect! It forced my father to sell his custom designed/built home at a loss while we were trying to take care of each other after my mother's at-home hospice time (he lost thousand$$$ in the stock market and was forced to move in with my brother in another state which was the beginning of the end for him) which now is being resold at & $2.6 million for someone else's profit.

I own stocks now and have helped my daughter invest, and I/we will NOT be sidelined on the timely consistent information that I/we must have to make informed decisions about my/her money and well being!!!!

I am also living on a fixed income which is really not meeting the quality of life I had planned for (having lost so much in the many manufactured and avoidable downturns in our economy) so had to move in with my daughter after Dad had sold his home AT A LOSS & HAVING TO LOSE ALL HIS TREASURES FROM AROUND THE WORLD IN A HURRY(and yes it is crowded with a new baby and hard on all of us).

Everyone must have a clear budget that they can manage to be able to meet the demands of our lives. I/We, and businesses, must be able to meet our everyday needs, weather the challenges, and not just survive, but grow. That is how a successful life and robust economy is sustainable. Everyone follows the Golden Rule and is ethically/humanely professional at the highest levels.

Transparency, timely frequent and consistent financial reporting is critical for myself and everyone else to know how to invest, how/where/when/what I/we have to plan for, like work, live and play as well as the all the medical and wellness challenges that must be addressed!
DO NOT GO BACK TO THE UNETHICAL AND INHUMANE BUSINESS MODEL of LIMITED FINANCIAL REPORTING & CONSTANT OBFUSCATION!!! THIS COUNTRY IS ALREADY BEING PULLED AT LIGHTENING SPEED DOWN THE BLACK HOLE!!!

Sent from my iPhone

Monique Neugebauer
Freelance Design
DesignsByMonique.DBM@gmail.com
https://monique-neugebauer.pixels.com/

Whitney Payte None — Jun 14, 2026
Subject: File No. S7-2026-15 From: Whitney Payte Why are we changing something that is working. Don't destroy one of the best ways of creating wealth in the USA!

Will Kennedy — Jun 14, 2026
Subject: S7-2026-15 Comment From: Will Kennedy Affiliation: Jun. 14, 2026 Nothing good there, and presence of capitalism means something shameful is desired, to benefit a few with no community correction. [I hold capitalism to be the narrowing of business decisions below community level, down to a boss or other dictator.]

Yahoo Mail: Search, Organize, Conquer

William Allwein — Jun 14, 2026
Subject: S7-2026-15 From: William Allwein Affiliation: Jun. 14, 2026 Keep the quarterly!

Sent from my Galaxy

William Anderson — Jun 14, 2026
Subject: S7-2026-15 Comment From: William Anderson Affiliation: Jun. 14, 2026 Keep it

Sent from my iPhone

William Carl — Jun 14, 2026
Subject: Comment on S7-2026-15 From: William Carl Affiliation: Jun. 14, 2026 Please keep it as is. Quarterly reporting is what it should be. Stop trying to pull a fast one on us.

William Clark — Jun 14, 2026
Subject: S7-2026-15 Comment From: William Clark Affiliation: Jun. 14, 2026 Hello,
We need to be informed on a frequent basis, quarter-yearly at least, what is happening with our investments. It is important for all to have insights into the inner workings of the entities in which we entrust our life's savings.

Thank you,
William

William Clark
William_Clark_CS@msn.com
1330 Hermosa Way
Colorado Springs, CO 80906-3051
U.S.A.
Mobile Phone: (719) 321-0556

William Colvin — Jun 14, 2026
Subject: Comment on S7-2026-15 From: William Colvin Affiliation: Jun. 14, 2026 Do not do this, it is bad for investors and bad for America.

Sent from my iPhone

William Finsilver — Jun 14, 2026
Subject: Comment on S7-2026-15 From: William Finsilver Affiliation: Jun. 14, 2026 Stop ****ing up our financial system. You’re just a Trump patsy doing his bidding. And it’s clear you refuse to believe he is a Russian asset. Why else would he be wrecking America???

Bill Finsilver

Sent from my iPhone

William Gonzalez SR. — Jun 14, 2026
Subject: S7-2026-15 Comment From: William Gonzalez SR. Affiliation: Jun. 14, 2026 Quarterly reporting insures thieves don't get away with insider trading and other illegal actions

Yahoo Mail: Search, Organize, Conquer

William Johnson — Jun 14, 2026
Subject: S7-2026-15 Comment From: William Johnson Affiliation: Jun. 14, 2026 I think this is outrageous. Why would you do that. Are the accountant Lobbies not paying off congress? Maybe they think the CPAs will get a bigger profit from knowing the condition of the company as insiders. We need more transparency, not less.

Bill Johnson, 813-240-4263

William Lee — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: William Lee Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The fact anyone what's to shield investors from cooperations information before they invest is criminal! It's definitely a open door for fraud!

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william miller — Jun 14, 2026
Subject: Comment on S7-2026-15 From: william miller Affiliation: Jun. 14, 2026 Quarterly reporting is essential data that has helped me personally and informs our institutions. Ending this would be an unforced error that will weaken our economy.

Sent from my iPhone

William Shaughnessy — Jun 14, 2026
Subject: Comment on S7-2026-15 From: William Shaughnessy Affiliation: Jun. 14, 2026 Keep the company's and industries reporting their earnings quarterly! The feds have screwed the "little guy" long enough! It's time to help us financially, versus ruin up! Thank you for your
 attention to this matter!

Yahoo Mail: Search, Organize, Conquer

William Smith — Jun 14, 2026
Subject: Comment on S7-2026-15 From: William Smith Affiliation: Jun. 14, 2026 Maximum transparency is important. Do NOT MOVE TO TWICE A YEAR! Investors deserve maximum and regular information.

Sent from my iPhone

Bill

William Starnes — Jun 14, 2026
Subject: S7-2026-15 From: William Starnes Affiliation: Jun. 14, 2026 There should be no change to the quarterly requirements to report. There should be the the ability to check to truthfulness of the information submitted. Fraud impacts investors in these companies and can’t be tolerated. William Starnes Gerner Rd Cabot,Pa 16023

Sent from my iPad

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william stephens — Jun 14, 2026
Subject: S7-2026-15 Comment From: william stephens Affiliation: Jun. 14, 2026 No! It’s a corporate rip off
William Stephens Production operator for 3m

Sent from my iPhone

William Wade — Jun 14, 2026
Subject: S7-2026-15 Comment From: William Wade Affiliation: Jun. 14, 2026 Semi-annual reporting instead of quarterly reporting exposes investors to an unacceptable level of risk. If you want to reduce volatility in the market, that isn’t the way to do it.

WJ Brown — Jun 14, 2026
Subject: Comment on S7-2026-15 From: WJ Brown Affiliation: Jun. 14, 2026 We must have quarterly reporting to be informed investors. What are you trying to hide? Continue quarterly reporting.

Sent from my iPhone

WL Williams — Jun 14, 2026
Subject: S7-2026-15 Comment From: WL Williams Affiliation: Jun. 14, 2026 What is your problem with quarterly reporting? It's not like we're the ones getting insider information like politicians and the rest of you. We know what you're trying to do. You are seen.
Wanda Williams, retired, Marion, IN

Sent from my iPad

Woodrow Pender — Jun 14, 2026
Subject: Comment on S7-2026-15 From: Woodrow Pender Affiliation: Jun. 14, 2026 I oppose this change

Sent from my iPhone

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worldbridger — Jun 14, 2026
Subject: S7-2026-15 From: worldbridger Affiliation: Jun. 14, 2026 Keep 'em honest!
No more pretending the CEOs don't know, when, of course that's their JOB.
Your job is to enforce that so we don't have more Enron debacles.
As a stockholder, I want accountability, especially from people whose job it is.

wendy hale davis
410 Crockett St
Austin TX 78704

Promise yourself to be so strong that nothing can disturb your peace of mind.

Y Am — Jun 14, 2026
Subject: S7-2026-15 From: Y Am Affiliation: Jun. 14, 2026 I'm a retired medical worker, Sarbanes-Oxley is not a suggestion, and reporting should be kept quarterly. Y M from Illinois

DON'T FOLLOW IN MY FOOTSTEPS, I WALK INTO WALLS....

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yvette hill — Jun 14, 2026
Subject: S7-2026-15 From: yvette hill Affiliation: Jun. 14, 2026 We need to watch CEO's, if you thought that their criminality was overt before, with the biggest criminal, our president leading the charge, they are going to commit bigger crimes with no reprocussins.
This is not what Americans need, America provides opportunity to make money but most of us will not accept blatant criminality, this is not Russia.

Yahoo Mail: Search, Organize, Conquer

Yvonne King — Jun 14, 2026
Subject: S7-2026-15 Comment From: Yvonne King Affiliation: Jun. 14, 2026 Yvonne King, retired Administrator LSU HSC. Especially with the current uncertainty of our economic situation, it is vital for those of us who watch over our retirement accounts to get frequent updates.

Zachary Christy — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Christy Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
We need a strong SEC to actually enforce transparency and legality in these large companies. Giving companies months of opportunity to hide information from retail investors is doing nothing but funneling more money to the richest, most well connected players.

Ziv Tzvieli — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Ziv Tzvieli Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
Taking away quarterly reporting requirements would leave retail investors like me at a severe disadvantage when investing in the stock market. While large institutions and hedge funds have near endless connections to board rooms, executive suites and the pay-to-play financial media, retail investors are dependent on the SEC enforcing transparency in financial disclosures.
Please do not curtail this tool that is essential to democratizing market access.

Zonía Moore — Jun 14, 2026
Subject: My view on Rule S7-2026-15 From: Zonía Moore Affiliation: Jun. 14, 2026 To the Securities and Exchange Commission:
The stock market is already stacked against your average person. Don't make things more unfair and allow more wealth to accumulate at the top.

Jr. John Bolognini — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jr. John Bolognini Affiliation: Jun. 13, 2026 My name is John Bolognini, Jr.. I'm a retired real property appraiser from NY. I am in favor of keeping reporting quarterly. I'd prefer daily reporting! My point is I need the most timely data available to make educated trades in the markets. Prior to 1955 companies volunteered this information. 6 months is the difference between a profitable year and a disaster. I oppose semi annual reporting strongly. It is

thought I could lose 38% of my portfolio if this becomes practice. Stale data is bad data. Don't do it.

Thank you in advance
John Bolognini, Jr.

M.Ed. Cheri J. Meiners — Jun 13, 2026
Subject: Comment on S7-2026-15 From: M.Ed. Cheri J. Meiners Affiliation: Jun. 13, 2026 Cheri Meiners. St George Utah. I am concerned that less frequent reporting will negatively effect my retirement savings.

God is good!
Cheri J. Meiners, M.Ed.
http://www.cherijmeiners.net

Marie Medina — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marie Medina Affiliation: Jun. 13, 2026 Our economy grew and financial transparency was a part of that. Keep reporting.

Sarah Kusler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sarah Kusler Affiliation: Jun. 13, 2026 Hello,

My name is Sarah Kusler. I reside in Texas. We need quarterly reporting to guide our financial decisions. The plan to use semi-annual reporting hurts families who are working so hard to invest part of their savings. Businesses benefit from Maximizing investors. We need to protect the investors from financial hardship that occurs when they provide semi annual reporting. We have already seen what happens under semi annual reporting schemes. Investors lose up to a third of their savings. We lose investors with semi annual reporting. Stop the proposal, we need to continue receiving quarterly reporting.

Sincerely,
Sarah Kusler

Sr. Gregory Franzoni — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sr. Gregory Franzoni Affiliation: Jun. 13, 2026 Gregory J. Franzoni, Sr., retiree. As a retiree with an IRA and a Variable Rate Annuity, I like to keep close tabs on my accounts and Quarterly Reports are valuable to me and my wealth management advisor to evaluate performance and maximize gains. Please retain quarterly reporting. Thank you.

1&1-M6d3d3.general — Jun 13, 2026
Subject: S7-2026-15 From: 1&1-M6d3d3.general Affiliation: Jun. 13, 2026 Keep the Quarterly Reporting. I'm sure the majority of businesses that report are reporting accurately. However, for the minority that attempt to "cook the books", they need to be found and "Face the Music" and pay their rightful amount plus any fine for falsifying business records.

Mike D.
m6d3d3.general@mdeyonker.com

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92 Legend — Jun 13, 2026
Subject: S7-2026-15 Comment From: 92 Legend Affiliation: Jun. 13, 2026 Please 🤒 help me out. I really in need of money 😭😭 because am jobless over 4 mouth ago

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A Bower — Jun 13, 2026
Subject: Comment on S7-2026-15 From: A Bower Affiliation: Jun. 13, 2026 The trading markets should have the benefit of quarterly financial information.

A M — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: A M Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
My mom is a retail investor and she relies on quarterly reports to make decisions about her investments and retirement savings. Our families depend on a free and fair stock market. The normal average person is closer in wealth to Bezos than Bezos is to Musk. The giant disparities in wealth should not be present or allowed in a "free and fair" stock market.

A Peterson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: A Peterson Affiliation: Jun. 13, 2026 Please don't go backwards! The few rich get richer and the masses ofpoor get poorer

Sent from my iPhone

A. C. — Jun 13, 2026
Subject: S7-2026-15 Comment From: A. C. Affiliation: Jun. 13, 2026 My name is Angela Clinton and I oppose moving away from quarterly reporting. The system is rigged enough as it is. Regular people

deserve quarterly reporting.

A. Canjar — Jun 13, 2026
Subject: Comment on S7-2026-15 From: A. Canjar Affiliation: Jun. 13, 2026 Quarterly reporting has HELPED the American economy greatly. To stop doing so would be a gross mistake and tragedy for too many of us. Do NOT change our system of reporting. Why would you break something that works!!!!

Sent from my iPhone

A. Jason Warren — Jun 13, 2026
Subject: S7-2026-15 Comment From: A. Jason Warren Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 30 years. I demand quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from Gmail Mobile

A1 Inspections — Jun 13, 2026
Subject: Comment on S7-2026-15 From: A1 Inspections Affiliation: Jun. 13, 2026 Quarterly reporting makes sense. Gov has better control on what's coming in; smaller amounts are easier to pay especially for smaller businesses; larger amounts due often lead to failure. LEAVE IT AS IS.

Sent from my iPhone

Ace Digs — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ace Digs Affiliation: Jun. 13, 2026 Transparency and timely accountability to the investor public is a must. Find another way to incentivize long term strategic decision making and visionary investing.

Peter Sufcak

Adrian Melendez Figueroa — Jun 13, 2026
Subject: S7-2026-15 From: Adrian Melendez Figueroa Affiliation: Jun. 13, 2026 Adrian Melendez Figueroa Liberty Hill TX.I
oppose changes to the SEC reporting schedule. Keep it quaterly.

Adrienne Young — Jun 13, 2026
Subject: S7-2026-15 Comment From: Adrienne Young Affiliation: Jun. 13, 2026 This opens the door to more grift and theft.. leave it alone

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Adwoa Muwzea — Jun 13, 2026
Subject: S7-2026-15 Comment From: Adwoa Muwzea Affiliation: Jun. 13, 2026 Anyone who doesn't want to check their own resources as often as is feasible is irresponsible. I check my own bottom line once a month, cause I want to know whether I'm making money or losing it!

Adwoa Muwzea

Al Letendre — Jun 13, 2026
Subject: S7-2026-15 Comment From: Al Letendre Affiliation: Jun. 13, 2026 In order to keep honesty and clarity in the stock market and other financial institutions quarterly reporting is absolutely necessary.

Sent from my iPhone

Al Schaefer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Al Schaefer Affiliation: Jun. 13, 2026 Quarterly is the way to go for all, unless you have something to hide. Why keep people in the dark, as they have just as much rights as the SEC does.

Alan Cork — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alan Cork Affiliation: Jun. 13, 2026 Alan Cork, Semi-Retired, St Louis, MO- more transparency has historically resulted in better returns for the average investor. Less disclosure only benefits big business. Please do not change the reporting to less than quarterly.

Sent from my iPhone

Alan DeGraffenreid — Jun 13, 2026
Subject: S7-2026-15 Comment From: Alan DeGraffenreid Affiliation: Jun. 13, 2026 Keep all reporting quarterly! Our piece of **** president is a ****ing crook and this change would allow him and his crooked POS Republican cronies to get even more richer!!!
Alan deGraffenreid
U. S. Navy Veteran 35 years Of Service

Sent from my iPhone

Alan Muratet — Jun 13, 2026
Subject: S7-2026-15 Comment From: Alan Muratet Affiliation: Jun. 13, 2026 Transparency is never a bad thing. Companies can hide and retail investors will be the victims. Leave things as they are

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Alan Sattler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alan Sattler Affiliation: Jun. 13, 2026 Grant Sattler, soon to be a retired Federal employee in Alasks. The potential for market declines and invisibility of loss is an incomprehensible move against all private investors including
Federal employees in the FERS "three legged" stool system (pension, SS and TSP). The SS leg is questionable already, pension will lag behind inflation, and now the retiree's efforts to sacrifice the now for the future to build in the Thrift Savings Plan stands
from this possible policy change to semiannual reporting to be theft from all those who have served as civilian employees and in uniform and paid into the TSP. Do NOT back away from quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Albert P Mikutis Jr — Jun 13, 2026
Subject: S7-2026-15 Comment From: Albert P Mikutis Jr Affiliation: Jun. 13, 2026 Okay for me and not okay for thee! Blatant elitism. We are all in this society identical and govt agencies should not treating the rich and elite s better than the majority.

Yahoo Mail: Search, Organize, Conquer

Alberto Bagdadi Nathan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alberto Bagdadi Nathan Affiliation: Jun. 13, 2026 Quarterly reports are much better, we don’t want to loose control on OUR investments. It’s our money and we have the right to know what’s happening at least every three months.

Alberto Bagdadi-Nathan

Alecia Loveless — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alecia Loveless Affiliation: Jun. 13, 2026 Keep Quarterly reporting. Transparency is so important.

Alecia Loveless
Sent from my iPhone

Alex Xavier — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Alex Xavier Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Now more rhan ever we need transparency- time and time again many have been mislead due to like whom many have stated- underhanded backroom deals and many other types... a great deal of those can happen in a period of six months. Like on mentioned in another entry, keeping transparency can reduce the shady practices from certain companies...Institutional investors already have a grand advantage, hiding information does nothing but make those investors even more favored, as they already hVe power to persuade/manipulate the market, breeding more mistrust from personal investors, like myself, causing many of us to steer clear of individual companies' securities. the companies' clients and consumers, causing dropped values of their securities, or possible complete collapse with some. Transparency will keep these companies at least closer to honest.

Alexander Blais — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alexander Blais Affiliation: Jun. 13, 2026 My name is Alexander Blais. I work in the Financial Services Industry in San Antonio, TX. The savings and financial security of everyday Americans is already under extreme stress given the rollout of AI and high prices on even the most-basic of goods. Removing the quarterly requirement of these firms could potentially wipe out 1/3 of retirement savings. This would be catastrophic when people are already struggling. The last thing we need is to loosen the rules in businesses at this time. This does not benefit Main Street it only benefits Wall Street and it is shameful. Do better.

Sent from my iPhone

Alexandra B — Jun 13, 2026
Subject: S7-2026-15 Comment From: Alexandra B Affiliation: Jun. 13, 2026 We deserve quarterly reporting. Investors deserve truth.

We also deserve for people making money off essentially insider trading to be prosecuted to the fullest extent of the law. No president, senator, representative, or anyone working along side those that are making decisions that will affect stock prices should EVER be allowed to profit from their votes.

-A. Burton, MSW

“if you are neutral and situations of injustice, then you’ve chosen the side of the oppressor” -Tutu

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Alexandra Swann — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alexandra Swann Affiliation: Jun. 13, 2026 I work in finance and quarterly reporting is important for transparency.
Do NOT allow for semi-annual reporting on public companies.

Alfred Bartlett — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alfred Bartlett Affiliation: Jun. 13, 2026 Quarterly reporting

is necessary to insure timely flow of accurate accounting and financial details to the investors and stakeholders of public corporations. Doing otherwise enables the likelihood of moral hazard like cooking the books and bad accounting to mask poor results.

Wallace Bartlett

Alison Chambers — Jun 13, 2026
Subject: S7-2026-15 Comment From: Alison Chambers Affiliation: Jun. 13, 2026 Alison Chambers Retired IT Professional
Quarterly reporting is the bare minimum for investor confidence. I would not want to start having half as much information due to a shift to semi-annual reporting. Such a lag in reporting would make it that much harder to course correction.

Sent from my iPhone

Alison Gordy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Alison Gordy Affiliation: Jun. 13, 2026 If you cut our knowledge in half, you prove you are not there for all Americans- you prove you work for the wealthy insiders- Trump and his enablers.

Allan Barger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Allan Barger Affiliation: Jun. 13, 2026 On the SEC going to semiannual vs quarterly reporting: Knowledge is power. This simple axiom explains why investors are being asked to sit for six months at a time without clear knowledge of what is happening while corporations and money management insiders carry on. I call upon the SEC to maintain the quarterly reporting.
Allan Barger, Investor and Citizen of the U.S.

Allen Mergaman — Jun 13, 2026
Subject: S7-2026-15 From: Allen Mergaman Affiliation: Jun. 13, 2026 We need this quarterly reportings. Justice has to prevail corruption has to go down the bad guys need to be put in jail for the wrongdoings. Otherwise, we all lose out why is Trump allowed to steal money from the government Why are these billionaires able to take money from the poor and middle class and give it to the rich, it's called the reverse. Robin hood effect, our country is going downhill quick in a bad way. When the rich can get away with anything they want murder rape little children
And the good guys get fired for telling the truth. This country he's turning into a dictatorship of corruption
Led by the ultimate con artist. The only reason he ran for president was to stay out of jail
Steal billions of dollars. Take away our health insurance. Corrupt the voting system because he can't win.
Unless he steals the elections. Also, now the government gave him immunity. So that he doesn't have to report his taxes to any one or any of his family members that are making money off the government
Stealing our tax dollars.

For their own personal gain. I've been selling insurance for over 30 years. And I always do the right thing, but now people can't afford to live anymore.
The rich get richer and the middle class and the poor get poorer
We do not have a fair government. Anymore because of a man name, donald trump the most corrupt president in the history of this country. The truth needs to be told

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Allen Mergaman — Jun 13, 2026
Subject: S7-2026-15 From: Allen Mergaman Affiliation: Jun. 13, 2026 We need this quarterly reportings. Justice has to prevail corruption has to go down the bad guys need to be put in jail for the wrongdoings. Otherwise, we all lose out why is Trump allowed to steal money from the government Why are these billionaires able to take money from the poor and middle class and give it to the rich, it's called the reverse. Robin hood effect, our country is going downhill quick in a bad way. When the rich can get away with anything they want murder rape little children
And the good guys get fired for telling the truth. This country he's turning into a dictatorship of corruption
Led by the ultimate con artist. The only reason he ran for president was to stay out of jail
Steal billions of dollars. Take away our health insurance. Corrupt the voting system because he can't win.
Unless he steals the elections. Also, now the government gave him immunity. So that he doesn't have to report his taxes to any one or any of his family members that are making money off the government
Stealing our tax dollars.
For their own personal gain. I've been selling insurance for over 30 years. And I always do the right thing, but now people can't afford to live anymore.
The rich get richer in the middle class and the poor get poorer
We do not have a fair government. Anymore because of a man name, donald trump the most corrupt president in the history of this country.

Allen Mergaman — Jun 13, 2026
Subject: S7-2026-15 From: Allen Mergaman Affiliation: Jun. 13, 2026 What good does it do when our president
Let's all the bad guys go.
And hurts the good people of this country

ALLISON EASTER — Jun 13, 2026
Subject: S7-2026-15 Comment From: ALLISON EASTER Affiliation: Jun. 13, 2026 I first invested in the late 1980s with $2,500 I received when my grandmother died. I was a recent college graduate. I picked the stocks and funds myself. Until then I had been waitressing, living with roommates and surviving paycheck to paycheck, trying to earn enough in tips to pay my rent.
I didn’t touch my investments and they grew over the years into the high six figures.

Please don’t make it easier for these large companies to hide what they’re doing and how they’re doing financially. It’s hard enough for individuals to get ahead. Make them disclose quarterly. It’s only fair.

Sent from my iPhone

Allison G. — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Allison G. Affiliation: Jun. 13, 2026 Please leave things the way they are and stop trying to sabotage the governement doing the work to benefit the middle-class.
- Allison Garelick, retired public school teacher, upstate New York.

Alton M — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Alton M Affiliation: Jun. 13, 2026 I believe we should keep the quarterly reporting now, but get back to monthly reporting within 5 years. Technology changes rapidly affecting almost every busines.

Amanda Lyle — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amanda Lyle Affiliation: Jun. 13, 2026 This quote represents my position on this issue : (1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you. As a retired woman, caring for 3 disabled family members, my investments are critical. PLEASE DO NOT LET THIS HAPPEN!

Sent from my iPad

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ameribrit — Jun 13, 2026
Subject: S7-2026-15 From: ameribrit Affiliation: Jun. 13, 2026 If quarterly reporting has prevented another Enron type scandal since it was initiated who wants this changed back to only twice a year and why!
Who gains and who loses! Everyone deserves to have this protection.

Amilcar Blake — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amilcar Blake Affiliation: Jun. 13, 2026

Amilcar Blake — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amilcar Blake Affiliation: Jun. 13, 2026 To whom it may concern:

There’s far more risk of financial malfeasance in the current environment than there had been before. The dollar is quickly losing status as the world’s reserve currency due to politics, which means we’ll have much less room to maneuver in the next 5-10 years. Now is not the time (if ever there were) to relax reporting requirements on public companies. And, yes, I know the proposed rule

would only reinstate a reporting interval we had had before. That's not the point. The point is that this will hasten an adverse international monetary environment in which our traditional advantages no longer hold, with second-order effects on our domestic and international capital markets. I like the old saw, "A drop of forethought spares rivers of regret."

Respectfully,

Amilcar Blake

Amit Kumar — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amit Kumar Affiliation: Jun. 13, 2026 Quarterly reporting is mandatory to be able to dictate the trajectory of a company for the next coming years. This allows individuals not considered insiders have minimal losses in their investments.

Best Regards,
Amit Kumar
C: (516) 497-3880
E: Amiitk96@gmail.com

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amjsw — Jun 13, 2026
Subject: S7-2026-15 From: amjsw Affiliation: Jun. 13, 2026 Keep them honest! Keep quarterrly reporting

Sent from my Galaxy

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ampence1959 — Jun 13, 2026
Subject: S7-2026-15 Comment From: ampence1959 Affiliation: Jun. 13, 2026 Quarterly reporting is necessary. Not only the moneyed need information. We are losing transparency in all areas areas of the government. Annemarie Doyle Pence.
Project Manager

Sent from my Galaxy

Amy Armstrong — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Amy Armstrong Affiliation: Jun. 13, 2026 I'm retired and living in Wisconsin. Going back to how we did things in the past is not the answer. The rules were set in place to improve accountability. That is a good thing. We need to continue quarterly reporting. It has protected us for years. With peoples's finances in question our government needs to be protecting citizens rather than opening them up to more uncertainty.
Amy Armstrong

Sent from my iPhone

Amy Brownson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Amy Brownson Affiliation: Jun. 13, 2026 We tried this reporting method in the past with the result of lower profits for lower profits for investors. Support the investors !

Amy Gordon — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amy Gordon Affiliation: Jun. 13, 2026 I want and rely on quarterly reporting. Don't change to every six months.

Amy Young — Jun 13, 2026
Subject: S7-2026-15 Comment From: Amy Young Affiliation: Jun. 13, 2026 Please reconsider the rule change moving reporting from quarterly. We as consumers need facts to make the best investment decisions. America is tired of the corporate greed and allowing companies to shade their numbers for a longer period of time only helps the corporations while hurting investors. Transparency is what we need to make the most informed decisions- there really isn't a good reason to change this rule other than choosing to bow to corporations and neglect the public.

Best~

Amy Young

Ana Gil Garcia — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ana Gil Garcia Affiliation: Jun. 13, 2026 Transparency and clarity are key to the success of small investors and savings. I appreciate quarterly reports more than anything else to educate myself and keep track on what my portfolio direction is taking.

Sent from my iPhone

Anderson Hutsell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anderson Hutsell Affiliation: Jun. 13, 2026 Do not change our reporting system

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Andre Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andre Smith Affiliation: Jun. 13, 2026 I'm retired. Our investments are important and our investment decisions are based on public information. Someone has something to hide! Keep the quarterly reports or you're complicit in wide scale corruption! You know it and I know it! Adam Modelski Bachelor's in Business Administration, Accounting Major, Finance & Real Estate Minors

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Andrea Blackburn — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Andrea Blackburn Affiliation: Jun. 13, 2026 Quarterly reporting should be the bare minimum. To do less is unethical and gives far too much power to banks.

Andrea Edwards — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Andrea Edwards Affiliation: Jun. 13, 2026 Yet another deregulatory proposition that acts against the best interests of the public. This is a period of history that will be forever marked by corruption and unethical behavior, let’s stop allowing the worst among us to call the shots. It’s been tried before and failed. The “business needs” of corporations are not my concern. They’ve managed just fine for decades.

Andrea Goodwater — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andrea Goodwater Affiliation: Jun. 13, 2026 Keep the reports quarterly! Wall street needs supervision. For example remember the bank bailouts in the 80’s and the absolute mess of the mortgage fiasco ? Greed is rampant in this industry!

Sent from my iPhone

Andrea Nagy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andrea Nagy Affiliation: Jun. 13, 2026 I review the quarterly

reporting to be better informed about the companies I invest in. If that moves to twice a year, it puts me at an even greater disadvantage compared to corporate insiders. If anything, we should be getting more frequent updates.
- Andrea Nagy, Sr. Application Support

Andrea Robinson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andrea Robinson Affiliation: Jun. 13, 2026 We need more transparency, not less. Preserve quarterly reporting!

Yahoo Mail: Search, Organize, Conquer

Andrew Buisst — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andrew Buisst Affiliation: Jun. 13, 2026 Companies and corporations must report quarterly, it makes sense to report all financial reports quarterly. We don’t need another Enron.

Sent from my iPad

Andrew Hobby — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Andrew Hobby Affiliation: Jun. 13, 2026 Please don't get rid of quarterly reporting. This is d**b.

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andrew kindred — Jun 13, 2026
Subject: S7-2026-15 Comment From: andrew kindred Affiliation: Jun. 13, 2026 Please keep quarterly

Sent from my iPhone

Andrew Slusar — Jun 13, 2026
Subject: S7-2026-15 Comment From: Andrew Slusar Affiliation: Jun. 13, 2026 Quarterly reports are essential to smart investing and a market that is a level playing field. Don’t get rid of quarterly reporting!
Sincerely,

Andrew P Slusar
Sent from my iPhone

Andrew Truitt — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Andrew Truitt Affiliation: Jun. 13, 2026 This is an absolutely TERRIBLE idea, and ANY politician who votes for this will NEVER get my vote again!

Sent from my iPhone

Angela Brazier — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Angela Brazier Affiliation: Jun. 13, 2026 Angela Brazier - Cedar Rapids, IA “The trading markets should have the benefit of quarterly financial information.” SEC RELEASE NO. 34-8683 · SEPT. 15, 1969

Sent from my iPhone

Angela Miller — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Angela Miller Affiliation: Jun. 13, 2026 To the Securities and Exchange Commissio I come on here to help people to realize that they're more than what they think Amen to that

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Angie Bainer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Angie Bainer Affiliation: Jun. 13, 2026 I would like quarterly statements to continue as past performance has proved that investment earnings remain at a higher level with more timely reporting. As a retired individual knowing the worth of our investments on a quarterly basis is critical to understand what funds we have to live on. This is especially crucial if social security and Medicare are reduced as the GOP Congress and Trump administration are signaling. Thank you for your time. Angie Bainer, Retired Educator, Perham, Minnesota

Sent from my iPhone

Angie Brummett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Angie Brummett Affiliation: Jun. 13, 2026 In this current state of affairs, we need more regular audits rather than less. Fraud and malfeasance happen when people are not monitored. It is just human nature.
Angelina Brummett
25 County Road 4009
Oxford, Mississippi 38655

Ani Papirian — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ani Papirian Affiliation: Jun. 13, 2026 Dear All,

Quarterly reporting is crucial for investors and the public to make informed decisions on their financial decisions and hard earned retirement plans.

Ani Papirian, Esq.

CONFIDENTIAL COMMUNICATION INTENDED FOR THE NAMED RECIPIENT ONLY - DO NOT READ IF YOU ARE NOT THE INTENDED RECIPIENT - IF MISDIRECTED IN ANY FASHION PLEASE INFORM THE SENDER AND DESTROY THE CONTENTS HEREIN. THANK YOU.

NOTHING CONTAINED HEREIN SHALL CONSTITUTE ADVICE ON THE TOPIC OF TAX AND THE READER SHOULD CONSULT WITH A PROFESSIONAL TAX EXPERT FOR ALL TAX RELATED MATTERS.

Aniko Safran — Jun 13, 2026
Subject: S7-2026-15 Comment From: Aniko Safran Affiliation: Jun. 13, 2026 Enough happens in a quarter. Six months is too long to keep a close eye on trends. Investors need to be able to follow their money. Otherwise, we will lose trust and stop investing with corporations that stay in the shade.
Aniko Safran
Zip code 22801

Anikó Sáfrán (she/her)

Harrisonburg, VA

001/801.856.8169

https://www.AnikoSafran.com
IG: @aniko.safran

Sent from my iPhone. Please excuse brevity and mistakes.

Anita Cunningham — Jun 13, 2026
Subject: S7-2026-15 From: Anita Cunningham Affiliation: Jun. 13, 2026 My name is Mary Cunningham. I don't believe you should change the quarterly reporting for CEOs. Quarterly reporting creates more accountability and protects the public from fraud and abuse.
Thank you, Mary Cunningham

Anita Landoll — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anita Landoll Affiliation: Jun. 13, 2026 It's our money. We must have the information about it.

Ann Combs — Jun 13, 2026

Subject: S7-2026-15 From: Ann Combs Affiliation: Jun. 13, 2026 We need accountability to the American people

Sent from my iPhone

Ann Johnson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ann Johnson Affiliation: Jun. 13, 2026 You're messing with my money, not yours. Do not change the reporting time.
Ann

Ann LaFond — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ann LaFond Affiliation: Jun. 13, 2026 Absolutely NOT!!

Sent from my iPhone

Ann McBeth — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ann McBeth Affiliation: Jun. 13, 2026 Quarterly posting!

Sent from my iPhone

Ann Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ann Williams Affiliation: Jun. 13, 2026 Quarterly reporting is essential for investors. Without this reporting, a company could hide operational disclosures. Also, quarterly reporting gives the company the responsibility of knowing how management is managing. Would quarterly dividends be eliminated? Please do not eliminate quarterly reporting.

Sent from my iPhone

Ann Wilson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ann Wilson Affiliation: Jun. 13, 2026 I am a retired investor so keeping up with stocks is important and a quarterly report makes sense. In my experience, the old saying has been generally true; when the cat is away, the rats come out to play. Reducing reporting from four times a year to only two only makes sense only if you want to communicate less, and it starts a trend downward. Why not go to only yearly reports...or even none at all? And why would you want to do that? Hard not to jump to the conclusion there is something to hide. Keep the Quarterly Reports coming.

Virginia Wilson

Ann Wolfe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ann Wolfe Affiliation: Jun. 13, 2026 Keep quarterly reports

Sent from my iPhone

Anna Bagley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anna Bagley Affiliation: Jun. 13, 2026 Visibility & frequency important from abagley65@yahoo.com

Sent from my iPhone

Anna Duderstadt — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anna Duderstadt Affiliation: Jun. 13, 2026 If anything the reporting schedule should be increased! This should not be a headache! Computers can do this. Knowing what's going on as it happens prevents disaster in the markets. The 1806 methods would be great.

Anna Klitzing — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anna Klitzing Affiliation: Jun. 13, 2026 Anna Klitzing
Educator
I would like to see quarterly reports as I finalize my retirement plans for the future.

Anne Denaro None — Jun 13, 2026
Subject: File No. S7-2026-15 From: Anne Denaro What the hell are you guys thinking. I don't need an economics degree, just a little history lesson to see that changing a company's reporting to twice/yr from quarterly reporting is asinine . .

Anne Falco — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anne Falco Affiliation: Jun. 13, 2026 This is not how investors should be treated. Keep the reporting the same it has been. If we are losing money we need to know quickly!
Sent from my iPhone.

Anne Gartner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anne Gartner Affiliation: Jun. 13, 2026 I don't know much about this stuff but this looks like yet another scam to keep the average person poor.

Sent from my iPhone

Anne Henschel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anne Henschel Affiliation: Jun. 13, 2026 I am a 76 year old, retired psychotherapist. Form most of my professional life, I worked with indigent persons with significant mental health issues. I never had a savings account that amounted to more than a pittance. When my parents died, I inherited from their life insurance policies that were spread between myself and two siblings. Since I retired I have worked hard to make that inheritance cover my expenses. Should quarterly reporting become the standard, the impact on my simple saving would be catastrophic. I could not survive - this measure would be devastating to my. Is that your intention? Is so, please explain to me how you would sleep at night, knowing my situation would be similar to thousands of others in a place similar to mine? ---
A. M. Henschel

Anne Marie Pence — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anne Marie Pence Affiliation: Jun. 13, 2026 Quarterly reporting is necessary. Not only the moneyed need information. We are losing transparency in all areas areas of the government. Annemarie Doyle Pence.
Project Manager

Anne mcDonald — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anne mcDonald Affiliation: Jun. 13, 2026 As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up our investment portfolios. I do not trust this administration to be monitored less frequently. It is imperative that reports continue to be quarterly.

Sent from my iPhone

Anne Pikolas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anne Pikolas Affiliation: Jun. 13, 2026 You people are a bunch of crooks and will do anything to steal from the American people. I hope when we get rid of Trump we can get back to honesty and caring about what happens to everyone.

Anne Stone — Jun 13, 2026
Subject: File No. S7-2026-15 From: Anne Stone History has proven that the current system works and the old one didn't. Those who ignore history are doomed to repeat it. No one would benefit from changing back to a bad system except the rich and the crooks!

Annette Ewanich — Jun 13, 2026
Subject: S7-2026-15 Comment From: Annette Ewanich Affiliation: Jun. 13, 2026 I am firmly against this proposal S7-2026-15. —Giving corporations six months without having to report. As an investor, I would never lend money to anyone without complete transparency. This benefits nobody but corporations.

In world, with Insider trading and dark money and investment in crypto and AI data centers I want to know exactly where my money is being invested. Thank you, Annette Ewanich

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Annie — Jun 13, 2026
Subject: File No. S7-2026-15 From: Annie What benefit would this bring to investors? This is a legal avenue to corporate corruption and a means for corporations to avoid accountability. If a company can't be transparent, then they're hiding bad behavior and mistakes, plain and simple.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 I am retired. I have worked very hard for my retirement savings! I am trying to invest wisely to keep up with inflation. I expect transparency regarding my various investments. Keep the reporting quarterly!
Minas Souris

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 I worked many years putting my very hard earned money into my retirement savings. At 70 i had to use much of it to fix up my old house. I can't afford to move! I can't afford to lose a penny now. Please don't do this to me and millions of seniors. I have friends who have nothing and i'm doing what i can to find them a place to live. Help me do this instead!

Vicki Wilson
Duncanville, Texas
Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Chairman Atkins,

The laws are in place to prevent fraud, and protect the public. If something goes awry, it will go undiagnosed for a longer period of time. Timely accountability is very important in this of time of economic uncertainty. Thank you for your attention.
Sincerely,
Rev. Julie Rempe

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Quarterly reporting should continue to be enforced. Investors have a right to have up to date information. If the companies don't want to do this, then they are likely hiding something.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Public companies should continue reporting quarterly.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 No! Absolutely not! There has been enough losses in this country as of late!! I insist on monthly reports! Please for your own families sake, don't do this!!

Sincerely,
Mary A Nelson

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Keep quarterly reports. The SEC should be ensuring fair trading practices.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 I am Lisa Shillingburg. I am almost 64 and reside in Oklahoma. I am perilously close to retirement age. I cannot afford for either my small investment account or pension account to take any larger depreciations than we've seen during the last few years.

This proposition did not work 70 years ago, and it would be detrimental to those of us who have invested, but do not have room for great losses or a wild market.

We need stability and the assurance that the market will stay steady - as much as those can be done. This proposition only makes me think one thing - the US government is once again bending towards the will of the wealthiest.

Please do not proceed with this.

Regards,

Lisa Shillingburg

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 As a retired investor, I need these assets in live on. Quarterly reporting gives me a more accurate and timely management tool that is necessary in these volatile times.

Marsha Faith,

Sent from my iPad

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 At a time when we require MORE transparency, not less, we demand that the SEC abandons this attempt which will further degrade the public's trust in the institution. DO NOT AMEND CURRENT REPORTING FREQUENCY

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Quarterly review From: Anonymous Affiliation: Jun. 13, 2026 KEEP QUARTERLY REVIEW!!

Sent from the all new AOL app for iOS

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 This needs to stay quarterly!!

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Please do not reduce reporting rqmts. Quarterly reporting is essential to transparency in businesses and their decisions, which is critical for investors to make rational decisions.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 To the attention of the SEC:

Corporations need to continue to report quarterly. As a former investment analyst, regular quarterly financials are needed for investment managers, and bond and equity holders to be able to track financial ratios, liquidity, debt metrics, and management's response to adverse business conditions. Semi-annual reporting is NOT sufficient.

Sincerely,

Lisa L. Merritt

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Karen Danzeisen; retired; Louisville, KY I am adamant that companies be required to submit quarterly reports. It is necessary to safeguard the retirement accounts that replace and supplement the government social security. This is especially important as the shouting begins that social security will run out of money. The system that replaces what the government now provides must have transparency to avoid fraud and scams.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 As a retired county government accounting professional I implore you to keep the quarterly reporting as it currently stands. Halving the reports to semi annual, leaves too much additional time for a corporation to go sideways, adversely affecting their investors. Without that quarterly pressure on CEOs and CFOs, there will be increased internal pressure on staff to "cook the books" to increase profit for the companies. I worked in the field prior to Sarbanes-Oxley and the actions of these CEOs and CFOs was blatant and criminal. DO NOT LOOSEN REGULATIONS AND RISK RETURNING TO THOSE DAYS!!
Robilyn Camacho
Retired accounting professional
Weaverville, CA

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Please do not change Quarterly reporting. We want it to stay as is.
Mary Zurowski, Kissimmee FL Retired

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Why do you want to go back to 1955. Keep the reporting like it is now.

Sent from my intergalactic communication device

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 I need quarterly reports to monitor the safety and performance of my stock holdings. This is a terrible idea to allow this to to be changed from quarterly reports. Rebecca Cox, Retired/Investor

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Keep Quarterly Reporting!
Gilda McDonald
Retired Teacher in KCMO 64150

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Lisa Ellram, Professor of Supply Chain, PhD, MBA, BSB in Accounting. Oxford, OH.

As a long time stock market investor, former financial analyst and current supply chain expert, I understand the importance and the intrinsic value of quarterly reporting. Things like organizational liquidity , inventory levels, inventory turnover, accounts payable, and accounts receivable can shift very rapidly in challenging times. Allowing companies to forego quarterly reporting does a disservice to investors, as well as to the companies themselves as firms will be able to hide problems longer, that's OK delay, addressing problems,and there will be terrible shocks and surprises to the stock market, damaging valuations, retirement accounts and portfolios.

I am very much against this proposed change. I am not sure who it benefits, but it certainly doesn't benefit the stakeholders of the organization. This goes beyond stockholders and employees to include community members, suppliers, and customers. I strongly urge you to reconsider this proposal. The long-term applications are extremely negative and will disadvantage US companies. The short term implications include more surprise bankruptcies.

Thank you for considering my comments.

With high regards,

Lisa Ellram.

Sent from my iPhone; please excuse typos!

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Just, NO.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Cathy Toth, retired MD, I want my paperwork to come to me quarterly as always and I want to be able to follow my portfolio as usual so I don't lose its value.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 As a retired engineer and compliance manager, staying on top of my investments is critical to my retirement. Changing the reporting will cause great harm to the American Citizens you are responsible to.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Who is going to benefit from this change in reporting from quarterly to semi annually? It does not seem like people who rely on their investments for their retirement are going to be the ones that come out on top. Somehow it feels like those who don’t need to worry about their retirement incomes are going to be walking away with the benefits.
Keep the reporting quarterly. It’s what’s best for most Americans.

Alain Kraussman Hall
Dallas, TX

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 If there is nothing to hide, you should be no problem with reporting quarterly. Having previously owned my own business, I know about having to report quarterly. I see no reason why large companies CEOs should have a problem with it.

Sent from my iPhone

Anonymous — Jun 13, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Continue quarterly reporting. Sound investing depends on current data!
Karen McLain
Retired Investor

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Maintain quarterly reporting. I use it as an investor.
- Darren Medlin
Private Investor, San Antonio TX

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 I do not want a 1950 rollback thank you! Susan LA

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 How would having less information benefit anyone? This is a ridiculous idea. With all the capabilities they have through Ai-enhanced accounting programs, they should be able to produce low-cost weekly disclosures.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Marko Stojsavljevic, Retail Manager, Cleveland Ohio. This is the first time in a long while that I have done something like this. I'm 69 years old and really shouldn't even care about stuff like this anymore. Hell, I don't even know if this will see the time of day once I hit the send button. Well here goes. We need more transparency not less. With the world running and turning faster and faster every day and the upcoming AI and the boom and changes it will bring, even tremendous changes can and will occur in as little as a quarter let alone just twice a year. Quarterly also helps with accountability. What we really need to do is to not cut back but to expand this to government at all levels. We haven't had a balanced budget, we haven't even had a budget in ages. We've run our country on contuining resolutions. I believe if we expand transparency, expand reporting good things will come out of it. Even if we get very little out of it as some say, it costs companies nothing, zilch, nada, zero. Costs are passed on to the consumer or purchaser and as a consumer I am more than fine with that. I vote that we also hold the Federal and all governments to the same standards, rules and regulations that these governments hold their corporations, companies and people to. Maybe if we did we wouldn't have " learning " centers, be 39 trillion dollars in debt (not counting unfunded liabilities) also piling up 2 trillion more on a yearly basis with no end in sight. This might just be a small move but even small moves in the right direction help. To much in never enough applies here. Thank you for your time. Hoping I am doing a small part for something right. Marko Stojsavljevic Broadview Height Ohio

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Anonymous — Jun 13, 2026
Subject: S7-2026-15 "Semiannual Reporting" Comment From: Anonymous Affiliation: Jun. 13, 2026

To: U.S. Securities and Exchange Commission
Thank you for providing the opportunity to comment on S7-2026-15, “Semiannual Reporting”.
The SEC should keep the requirement for quarterly financial reporting. Quarterly reports, which I and others I know rely on, are a valuable tool for both individual and institutional investors. Going to semiannual reporting increases the risk that fraud and general corporate malfeasance will happen in the shadows. Investors and potential investors will be denied the ability to identify suspicious actions and unexpected financial results on a timely basis. It facilitates opportunities for insider trading. Information that helps investors make informed decisions - important decisions that affect their household finances, retirement accounts, and retirement planning - will be stale and outdated by the time investors read or hear about company actions, market risks, legal filings, leadership and employee changes and other pertinent developments.
Making quarterly reporting optional will incentivize and allow companies with something to hide to hide it for as long as possible, something that the SEC would be directly facilitating with the proposed rule change. If the SEC adopts this change, it shifts the costs and risks from companies to individual, institutional and other investors. This would be irresponsible.
I strongly urge the SEC to keep quarterly financial reporting as a requirement, and not allow semiannual reporting.
Sincerely,
Carol H.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 This is reducing transparency. There are ZERO benefits to the investor. It only reduces requirements for the company. Furthermore, if there is anything nefarious going on, they can extend it. IT IS A TERRIBLE IDEA.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 We have a right to “ quarterly reports “
With all due respect.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Keep quarterly reports!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 My name is Dr Laura Wold. I am writing to urge you to vote NO on changing the rules requiring quarterly reporting by public corporations.
As an investor, I an my financial advisors rely on quarterly information to make sound investment

decisions, Many things can happen in a 6 month time period and investors have a right to know and corporations have an obligation to investors to report and keep us up to date. Period. Longer gaps in reporting create an unfair advantage for corporate insiders as they have access to information the public doesn't have. This cannot become an optional time table. The meager savings to companies aren't worth the cost to me as an investor. Vote NO on this proposed change in reporting frequency.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Keep the quarterly reports. And by the way when are you ever going to do anything about the illegal trading practices by hedge funds such as citadel securities? End dark pools, end naked shorting and FTDs. We all can see the corruption and we can also see that the SEC does nothing about it.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 To whom it may concern: Do not reduce accounting or reporting standards for listed firms.
Reasons: Numerous seasonal production aspects, also natural catastrophies, continuation's of contacts with remote customers, Leave reporting alone because it is functioning properly.
Thx Lee Jones

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Do not stop quarterly reporting it's not fair to the investors.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 It's time for this current (but very temporary) administration to STOP ATTEMPTING TO DECEIVE THE PUBLIC WITH EACH AND EVERY IDEA THEY CAN CONJURE UP! Nobody has forwarded ANY substantiation or purpose for this proposal other than to DECEIVE the public. NOTHING, so far, this administration has done has even come close to BENEFITTING AMERICANS, from the firing of thousands of career government workers to starting a war with an already belligerent country (Iran) with seemingly no clear-cut charted course of action, strategy or sensible tactics. Trump's administration is completely false for America and crooked to boot. The SEC SHOULD NOT be manipulated by backroom tactics without explanation or discussion. LEAVE THE REPORTING TRADITIONS AS THEY ARE.

Murray Plotzker

Mjplotzker@comcast.net

+1-904-226-1541

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Corporations have ENOUGH protection. Consumers and investors are the vulnerable ones. Do your job.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Every investor needs to be kept in the loop, it's our money being used. Why are rich people so greedy? There is enough to go around for eveeybody.

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Keep Quarterly Reporting!!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 I have absolutely no faith in current administration and corporations to do right by the public.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Marshall Wheaton , business owner. My view is that quarterly reporting is important, but it is not the only way to make a stock market fair. It helps by giving investors regular, comparable information so large insiders do not have an information advantage over ordinary shareholders, and that transparency is a core part of market fairness.

Quarterly reports reduce uncertainty by forcing companies to disclose recent financial results, cash flow, and major changes on a predictable schedule. That regular cadence makes it harder for management to hide bad news for long periods and gives all investors a common baseline for deciding whether a stock is priced fairly.

It also supports trust. When investors believe they will get timely updates, they are more willing to put capital into public markets, which is one reason frequent reporting is often linked with stronger market confidence.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 This hinders most of us from trying to get ahead. Now when Congress get insider trading. We get even less information.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 We need more disclosure and transparency from our investments not less. To cut back on reporting would mean we, as investors, would have less reliable information on which to make it decisions. Less does not equal more.

Richard (Rik) Goodman

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 The quarterly reporting must be kept. How many ways are we going to allow corporate corruption? There is already too much. It's time to start sending them to jail for filling their pockets while emptying ours!

Jerome Becigneul

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Don't! I am an ordinary investor and can't afford to not pay close attention to my money. Transparency is needed to hold corporations accountable.

Amy Fister, Design Agency Owner, St. Louis, MO

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 The American taxpayer, investors and those that have their retirement accounts secured in the stock market HAVE EVERY RIGHT TO THIS INFORMATION AS OFTEN AS NECESSARY TO MAKE INTELLIGENT, INFORMED DECISIONS FOR THEIR FINANCIAL WELLBEING!! You do not have the right or the authority to hide this information from anyone that is invested in this country's stock markets! You all need to be removed!!

Sent from my iPad

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 To whom it may concern,

Semi-annual reporting will not be good for investors. This was already tried and failed. Keep Quarterly reporting for the financial health of our nation!

Leana R
Nurse
Nyc

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Reports should continue to be quarterly. We need protection.

Diana Fitzgerald,retiree

Sent from my iPad

Anonymous — Jun 13, 2026
Subject: From: Anonymous Affiliation: Jun. 13, 2026 Please keep this report delivered to us quarterly. As taxpayers, we WORK, so we need quarterly reports.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 If the system works leave it alone. If you want to do something useful, go after Congress for insider trading.

Michael Sullivan

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 I'm sorry but as an investor I have a right to know how the companies I invest in are performing. Why would I invest if I only know twice a year what is going on. This is a hair brained idea that will return the US to a time with a much weaker market. If this passes I'll just pull my money from the market. If enough people do this we'll be back in the Great Depression. Investors like myself help to keep companies in business. Let's see how well they do without us.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 I am chilled by this proposal, which will significantly diminish what trust I have in the safety of my retirement

investments.

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 Jessica Hawley working since I was 14 I'm a Storekeeper in Hayward CA. We need to make sure our investments are safe and make money for our retirement since the government is also working on taking away our hard earned social security!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Just because we have a DUMBASS administration in the white house doesn't mean we need a DUMBASS SEC!!!
Check yourself before you do something this DUMB

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 We will overcome this evil time in our country. Since you are in with the pedophile in chief hopefully we can place much stricter regulations on your evil ways!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Please keep company reports quarterly. I oppose reports every six months. Thank you.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 I am an investor and do not support a reduction in reporting to six months from quarterly. This reduction leaves shareholders exposed to malfeasance and ownership dissembling about performance. We need full faith in our government and full faith in our corporations. This change will degrade both.

W Goodman
Massachusetts

Sent from Proton Mail for iOS.

Anonymous — Jun 13, 2026
Subject: Keep It Quarterl From: Anonymous Affiliation: Jun. 13, 2026 To be fair, we should get the same look at the books as lawyers, book keeper and the insiders. We should actually get it monthly. Please don't create a bigger level of impropriety.

Tisa Burney

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 We need QUARTERLY reporting signed by the CEOs!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Quarterly reporting is imperative
Cecilie Keenan
60612.

Sent via the Samsung Galaxy S20+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Please don’t stop quarterly reporting. It’s hard enough to keep up now with what’s happening to our own money with it jumping all over the place like it is now. It’s already so scary that it’s already being vastly manipulated! You do realize don’t you that people like me HAVE to know, because we depend on our IRAs to STAY Alive!

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 KEEP COMPANIES ACCOUNTABLE. At a minimum quarterly. Companies have the numbers EVERY SINGLE DAY. I know. I worked in corporate America for 43 years. Companies need to take responsibility, NOT

HIDE REALITY.
I am now retired. I am from Pittsburgh PA where I worked as a certified Project Management Professional (PMP). Thank you for your attention to this critical matter. Regards, EBC

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Send statements quarterly.

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 13, 2026 It doesn't take a lot more work to produce quarterly reports . Think about it like a horse race – where are you at the start, at the quarter mile, at the turn, and at the finish...Do we really want to know less? No. Quarterly reporting gives not only the SEC, but other government officials, fund managers, investors, etc. a more informed decision.
Barb Candella, Rochester NY

Sent from my iPhone

Anonymous — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 13, 2026 Keep the quarterly reports. Why should insiders have even more advantage than the regular public? It is getting a little stale.

Sent from my iPhone

Ansareen Shaban — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ansareen Shaban Affiliation: Jun. 13, 2026 I am a marketing professional with my retirement savings being critical to my future well being and security. I want the SEC to file quarterly.
Ansareen Shaban
McLean, VA

Ansareen

Anthony Canton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anthony Canton Affiliation: Jun. 13, 2026 Quarterly reporting is essential to the small investor. Without timely disseminated financial information regarding significant transactions that have occurred along with new contingent liability exposures, the investor can’t make timely intelligent investment decisions.

Regards, Anthony Canton

Anthony Carrillo — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Carrillo Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Hello, To the Securities and Exchange Commission:
I'm writing as an individual investor to express concern about the proposed rule allowing public companies to switch from quarterly (Form 10-Q) to semiannual (Form 10-S) reporting.
As someone who manages my own portfolio, quarterly reports are one of the only windows I get into how a company is actually performing between annual filings. Doubling that gap to six months means I'd be making buy, hold, and sell decisions with materially less current information than I have today. Markets move on information, and when disclosure slows down, the people most likely to lose out are retail investors like me—not the institutions and analysts who have other channels (earnings calls, investor relations contacts, alternative data feeds) to fill in the gaps.
I'm also skeptical of the cost-savings rationale. Most public companies already maintain their books on a rolling basis for internal management purposes and to satisfy auditors and lenders. The incremental cost of packaging that information into a quarterly filing is small compared to the value that timely disclosure provides to the market as a whole. If anything, less frequent reporting could increase volatility around the twice-yearly filing dates, as six months' worth of news gets digested all at once.
Finally, this proposal would make it easier for problems—accounting issues, deteriorating fundamentals, governance concerns—to go undetected for longer. The quarterly cadence isn't just a paperwork requirement; it's a discipline that keeps management accountable to shareholders on a regular schedule. Stretching that out doesn't modernize the system, it weakens one of the basic tools investors rely on.
I urge the Commission not to adopt this rule as proposed.
Respectfully submitted,
A.C.

Anthony Jimenez — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Jimenez Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investents and retirement savings.

Anthony Mira — Jun 13, 2026
Subject: S7-2026-15 Comment From: Anthony Mira Affiliation: Jun. 13, 2026 Please keep the reports coming to me quarterly. I monitor transactions.

Anthony Tipton — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Tipton Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 is giving unfair advantage to ONLY privileged information holders. The United States Capital market is the Greatest and Largest in the World. Don't CHANGE THIS for everyday investors by blocking regular financial reports.
Sincerely, Anthony Tipton
15 year retail trader and Accounting Major
~Providence Capital~

Ara Gregorian — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ara Gregorian Affiliation: Jun. 13, 2026 Historical data has shown and is showing that nations' businesses reporting on semi-annual basis rather than quarterly leads to generally lower valuations with less transparency for the trading public while reducing the net worth of investments by some 35%.

I, Ara Gregorian, a retired man in LA, California, am urging that the SEC keep the reporting period on a quarterly basis.

Thank you.

~Ara

Ardith Burnett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ardith Burnett Affiliation: Jun. 13, 2026 Can you please just leave my finances alone. I worked my whole life to be where I am. Im 85 and on a fixed income as many Seniors are. I need to know what my money is doing and not every 6 months. WTH

Sent from my iPhone

Arjun Sundar — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Arjun Sundar Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Investors and the larger market place depend on quarterly reporting and disclosures to monitor, track and measure performance, pricing and progress on key deliverables. Making this more infrequent would not only blind the investors but also make non-trendy stocks less attractive.

Arlene Haessler — Jun 13, 2026
Subject: S7-2026-15 From: Arlene Haessler Affiliation: Jun. 13, 2026 There are many reasons why we have quarterly reporting for CEOs. While I do not know all of them, as someone who has been self-employed for over 30 years, I know my life and business runs better when I look at the numbers and regularly and accurately pay my quarterly tax estimate. Any business runs better when held accountable with accurate and timely reporting. Frankly, I would have been more successful over the years if I had been better at this.
An efficient and accountable business is better able to serve the needs of its staff and its customers and by so doing can grow and/or maintain its company to the best result for all concerned.
Thank you for your attention.
Arlene Haessler, MLIS and small business owner.

Arlene Haessler, MLIS, LMT

305-292-2331

Arrie Hammel — Jun 13, 2026
Subject: S7-2026-15 From: Arrie Hammel Affiliation: Jun. 13, 2026 I totally agree with this.

Arrie L Hammel

Arthur Braunstein — Jun 13, 2026
Subject: S7-2026-15 Comment From: Arthur Braunstein Affiliation: Jun. 13, 2026 The only change to make is monthly reporting, no less

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Arthur Eldridge — Jun 13, 2026
Subject: S7-2026-15 From: Arthur Eldridge Affiliation: Jun. 13, 2026 IT SHOULD BE EVERY 30 DAYS.

AsEverMe — Jun 13, 2026
Subject: S7-2026-15 Comment From: AsEverMe Affiliation: Jun. 13, 2026 This administration is trying to destroy a lot of people and their lives. Now you are trying to not only steal Social Security by wrecking it and then privatizing it. You're trying to cut of investors from the information that can, maybe, keep them knowledgeable and active in their finances. Disgusting.

Ashley Clark — Jun 13, 2026
Subject: S7-2026-15 From: Ashley Clark Affiliation: Jun. 13, 2026 I'm Ashley Clark, I'm a server. Reducing reporting is going to hurt the average investor keeping them in the dark and making

uninformed decisions regarding their stocks. It will keep companies from being accountable. I am in full support of quarterly reporting. This will also hurt our seniors. Social security is already being threatened and then passing this could potentially tank retirement accounts. Our seniors deserve better.

Sent from my iPhone

Ashraful Islam — Jun 13, 2026
Subject: S7-2026-15 send From: Ashraful Islam Affiliation: Jun. 13, 2026 FSIB Bank account-213914300000313

Ashraful Islam — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ashraful Islam Affiliation: Jun. 13, 2026 FSIB Bank account-213914300000313

AT&T Mail — Jun 13, 2026
Subject: S7-2026-15 Comment From: AT&T Mail Affiliation: Jun. 13, 2026 Quarterly reporting is a must. Insider trading and corruption are too common. More oversight is needed, not less.

Audie DSouza — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Audie DSouza Affiliation: Jun. 13, 2026 I am an investor since 30 years in the US market. I need to inform you that there must be financial controls on companies. Quarterly report is essential to a fair market. Fair to the investors, workers and world markets in general. Quarterly reporting makes the performance of a stock market better. Be faithful to the investors, don't side with the corporations.

Thanks & Regards

John Audie D'Souza
Personal E-Mail Account
Cell # +972-750-2208

Audrey Becker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Audrey Becker Affiliation: Jun. 13, 2026 Audrey Moreno, Conservation Technician and Farmer. I feel transparency is valuable for keeping my business.

Yahoo Mail: Search, Organize, Conquer

Audrey Dunne — Jun 13, 2026
Subject: S7-2026-15 Comment From: Audrey Dunne Affiliation: Jun. 13, 2026 To whom it may concern,

Please keep quarterly financial reporting mandatory. As someone who has always worked for a non-profit and had a modest wage, I rely on index funds in a 403(b) for my retirement savings. Corporations need to be kept accountable for their finances for the sake of all stakeholders, including those with the smallest shares.

Sincerely,

Audrey Dunne, non-profit employee

Aurora Mireles — Jun 13, 2026
Subject: S7-2026-15 Comment From: Aurora Mireles Affiliation: Jun. 13, 2026 My name is Aurora Mireles and I am a teacher. It is ridiculous and upsetting that my interests are not being represented nor protected. My retirement investments would be in jeopardy and so would that have millions of ordinary people like me. I work hard and trust that my investments are safe. But with this proposed change I am not confident that they will be. Giving companies 6 months to disclose any failures gives them an opportunity to offload shares before any bad news tanks the stock. This affects my bottom line. There is also more opportunity for fraud to spread. Having quarterly filings would minimize this “opportunity.” Please keep the quarterly filings- it protects the majority of people like me who count on these investments for retirement or to be able to send our kids to college. We deserve better.

Ava Sark — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Ava Sark Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions on where to invest. Please do not take this away from retail investors.

Avery Eich — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Avery Eich Affiliation: Jun. 13, 2026 My opinion is this is bull **** to steal money and destroy a nation from a bunch of traitors.
My educated opinion is reinforcing my assumption.

Do not commit this treason, Sirs, you will be held accountable and **** all who "follow" your law.
God **** the cult, and Epsteinclass.

They will be brought to justice.

Ayana Lang — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ayana Lang Affiliation: Jun. 13, 2026 My name is Ayana Lang. I'm a school teacher from California and my pension is tied to the stock market. I oppose changing quarterly reporting for public companies to just twice yearly because it would be reckless. Too many people like me depend upon a more stable stock market.

Sent from my iPhone

B Corky — Jun 13, 2026
Subject: S7-2026-15 Comment From: B Corky Affiliation: Jun. 13, 2026 Oh heck no. Keep it every 3 months

Yahoo Mail: Search, Organize, Conquer

B MAUL — Jun 13, 2026
Subject: Comment on S7-2026-15 From: B MAUL Affiliation: Jun. 13, 2026 Quarterly reporting is absolutely necessary. It provides financial information in a timely fashion, which allows us to make informed decisions about where and how they invest our hard-earned money. Personal financial losses would be inevitable, and most gains would go to the companies, who wouldn't have to report problems or devaluations for up to 6 months. I've been a retiree for 22 years. I have some personal savings. However, I'm already facing the threat of losing much of my Social Security. My pension has also been frozen. I'm getting the same amount as I received 20 years ago. Imagine living on what you earned 20 years ago! Allowing semi-annual reports would just give corporations the chance to earn more (or lose less), while the investor is kept in the dark, unable to make informed decisions, and perhaps losing much of her capital. Inflation is also on the rise. How are Americans to achieve, maintain, or improve their financial standing? This has been the promise of America for generations of Americans -- that if we work hard and invest wisely, we will live a good life. Why are we contemplating making that more difficult? Why are we favoring corporations over people? Please maintain Quarterly Reporting. Beverly Maul, NH.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Babe Quinn — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Babe Quinn Affiliation: Jun. 13, 2026 No. There may be a lot of things I wish would go back to the 50's but not this! Keep Quarterly!

Carole Quinn, retired, Fleming Island FL

Baloo MakingBeats — Jun 13, 2026
Subject: S7-2026-15 Comment From: Baloo MakingBeats Affiliation: Jun. 13, 2026 Bryant P IT

Manager. They cannot provide enough reasoning for this decision. Life is already hard to navigate. Why actively continue to make it harder for hard working Americans to reach their goals? We need to keep the reporting quarterly. Transparency is important.

BARB BAITZ — Jun 13, 2026
Subject: Comment on S7-2026-15 From: BARB BAITZ Affiliation: Jun. 13, 2026 I think changing from quarterly to twice a year reports is a bad idea for investors . I don't like it from an investment perspective. Quarterly reporting helps stockholders keep track of their investments. Waiting another three months to get information Makes all investment risky. Day traders won't like this either. I don't see who it benefits.

Barb Groeger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barb Groeger Affiliation: Jun. 13, 2026 Barb Groeger, retired investor. I request to keep the investment reporting on a quarterly basis. I wish to remain informed more than twice a year. Thank you for considering this.

Barb Kuehl — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barb Kuehl Affiliation: Jun. 13, 2026 It's our money, so three months statement requested. No time for fraud.
Barbara Kuehl

Sent from my iPad

Barb Ness — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barb Ness Affiliation: Jun. 13, 2026 Quarterly reporting is important! Keep it that way. Hiding information from investors is wrong.

B Ness, Banking

Sent from my iPhone

Barb Waters — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barb Waters Affiliation: Jun. 13, 2026 As an investor, quarterly reports are important because it focuses the company on its results. Companies should not be worried about this reporting if they are being honest with their shareholders.
Barbara Waters, Business Manager

Barbara — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Affiliation: Jun. 13, 2026 As an investor, I demand the quarterly reporting continue so that I have oversight of my money that I have invested.

Barbara Hansen

Sent from my iPad

Barbara Ann — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Ann Affiliation: Jun. 13, 2026 If you should know that Israel is the ministry of Jesus

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Barbara Aqrabawi — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Aqrabawi Affiliation: Jun. 13, 2026 Keep our quarterlies. Dont give in to the greedy.

Sent from my iPhone

Barbara Bartle — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Bartle Affiliation: Jun. 13, 2026 Barbara Bartle, Licensed Insurance Agent

Quarterly reporting is worse than monthly but better than twice a year. The oligarchy ruling this country need to be held back, and I know the oligarchy has too much influence on the SEC already. Greater transparency is needed, not less. Spending on political campaigns happens too infrequently also.

Barbara Cadwell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Cadwell Affiliation: Jun. 13, 2026 Please allow as much transparency as possible by not changing to 6-month reporting.
Thank you,, from a hard-working nurse

Get Outlook for iOS

Barbara Carlisle — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Carlisle Affiliation: Jun. 13, 2026 I do not approve of this at all. It did not work for my parents and the government is not going to do this to me and my family. The answer is no.

Sent from my iPhone

Barbara Chilson — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Barbara Chilson Affiliation: Jun. 13, 2026 Let the reporting as is quarterly

Sent from my iPhone

Barbara Elson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Elson Affiliation: Jun. 13, 2026 More transparency not less! Trust is needed.

Sent from my iPhone

Barbara Goudreau — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Goudreau Affiliation: Jun. 13, 2026 No! We need quarterly reports. What are you trying to hide from us? All my investments give quarterly reports and you need to as well. Barbara Goudreau

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Barbara Leitner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Leitner Affiliation: Jun. 13, 2026 Stupid

Sent from my iPhone

Barbara Leopold — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Leopold Affiliation: Jun. 13, 2026 Retiree from Florida here. I don't
have much money and losing a third to a half would be financially devestating to me. Especially since the congress is going to cut SS. Please leave the quarterly reporting as is!

Barbara Marshall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Marshall Affiliation: Jun. 13, 2026 It is not their money. A QUARTERLY statement is a must for discussion and decision making and understanding news.

Sent from my iPhone

Barbara Miller — Jun 13, 2026
Subject: SEC From: Barbara Miller Affiliation: Jun. 13, 2026 Keep it. We absolutely need the regulations.

Barbara Miller

Barbara Pecan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Pecan Affiliation: Jun. 13, 2026 Companies shouldn't get more leeway. Keep them honest.

Yahoo Mail: Search, Organize, Conquer

Barbara Pepe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Pepe Affiliation: Jun. 13, 2026 As a retiree quarterly reporting is essential for my our income. We cannot afford to lose on our investments. They cover the majority of our medical, taxes and necessary living expenses. Please continue requiring quarterly reporting. Martin and Barbara Pepe Lancaster NY

Sent from my iPad

Barbara Tracy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barbara Tracy Affiliation: Jun. 13, 2026 This gives a better working knowledge.

Barbara Tyler — Jun 13, 2026
Subject: S7-2026-15 From: Barbara Tyler Affiliation: Jun. 13, 2026 I realize fraud and corporate theft is highly valued in the trump crime family, however you should at least make an effort to protect the public since the government does not.

Curiouser and curiouser.
Barb T.

Barbara Usborne — Jun 13, 2026
Subject: S7-2026-15 Comment From: Barbara Usborne Affiliation: Jun. 13, 2026 Quarterly financials keep the playing field level and honest. Information is the key to smart investing. I can’t see how any consumer will benefit just the corporation itself. Regulation protects us. Don’t change this reporting requirement.
Barbara Usborne
Sent from my iPhone

Barbara Zink — Jun 13, 2026
Subject: S7-2026-15 From: Barbara Zink Affiliation: Jun. 13, 2026 Keep CEO’s responsible for quarterly financial reporting statements to the SEC AND SHAREHOLDERS!!!

Sent from my iPhone

Barry C — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Barry C Affiliation: Jun. 13, 2026 DO NOT CHANGE from company quarterly reporting to semi Annually!!!! Past history has proven the results of semi annual reporting lead to the erosion of The average investors portfolio…and that's a huge negative especially for me…a retiree who depends on the growth of savings in index funds. Washington and Trump have done enough damage to this country and the average American! Leave things as they are I'll be watching this like a hawk now that I know what's happening.

You id***s are going to get away with only so much before your drummed out of office.

Barry Canning
Phoenix AZ
Retired Airline Employee

P.S. - Washington SEC…you work for US…not the other way around

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Barry Meyer — Jun 13, 2026
Subject: S7-2026-15 From: Barry Meyer Affiliation: Jun. 13, 2026 A financial report lacking certification has no value and is a waste of investors money. This effectively reduces the reporting requirement from quarterly to semi-annually.

Sincerely,
Barry Meyer
Madison, AL

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barry zolin — Jun 13, 2026
Subject: S7-2026-15 Comment From: barry zolin Affiliation: Jun. 13, 2026 Keep quarterly reports. Do not take away what little transparency there is for investors while insiders have the facts.

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bbaabbss — Jun 13, 2026
Subject: Comment on S7-2026-15 From: bbaabbss Affiliation: Jun. 13, 2026 Keep Quarterly Reporting.

Sent from my iPhone

Bear Crossing Cabin & Angler's Lodge - Cassville — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bear Crossing Cabin & Angler's Lodge - Cassville Affiliation:

Jun. 13, 2026 I'm in a very successful ladies investment club and quarter info is absolutely necessary to make informed decisions. Please do not change

Bear Crossing Cabins at Roaring River, LLC
P O Box 605 (mailing address)

21726 Coyote Ridge Rd
Cassville, MO 65625

417-847-7319
BearCrossingCabins.com
AND

Angler's Lodge. LLC
PO Box 605
21718 Coyote Ridge Rd
Cassville, MO 65625
417-847-7319
Anglerslodgerr.com

Beatriz Gaviria lopez — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Beatriz Gaviria lopez Affiliation: Jun. 13, 2026 I am retired and cannot afford to lose our money

Sent from my iPhone

Becky — Jun 13, 2026
Subject: S7-2026-15 Comment From: Becky Affiliation: Jun. 13, 2026 No, do NOT change the current rules for quarterly reporting. We need clarity, not cover-up.
Becky Boyer
Retired Educator.

Becky — Jun 13, 2026
Subject: S7-2026-15 From: Becky Affiliation: Jun. 13, 2026 There is nothing wrong with quarterly reporting! No changes needed!

Becky Martinson, Mayor
Joice Iowa

Becky Berry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Becky Berry Affiliation: Jun. 13, 2026 “The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried” Where it’s been implemented around the world in various countries, it’s failing to serve your personal investments. Insist on standard quarterly reports or risk your rate of earnings.

Sent from my iPhone

Becky Berry — Jun 13, 2026
Subject: S7-2026-15 From: Becky Berry Affiliation: Jun. 13, 2026 The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried.

Sent from my iPhone

Becky Heyman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Becky Heyman Affiliation: Jun. 13, 2026 I prefer the frequent updates available online so no need to waste paper and ink and incur postage costs. Please do not reduce the times/frequency of this vital information to investors

Thank you

Rebecca Heyman
8116 104th Av
Vero Beach Fl 32967
Rlhmlaw@otmail.com

Get Outlook for iOS

Becky O'Hogan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Becky O'Hogan Affiliation: Jun. 13, 2026 We need quarterly reporting to keep the playing field more even. It’s a very BAD idea to do it every 6 months and I will vote against anyone who promotes it.

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belinda peace — Jun 13, 2026
Subject: Comment on S7-2026-15 From: belinda peace Affiliation: Jun. 13, 2026 Belinda Peace, retired scientist, Erlanger, KY. Please keep quarterly reports, they are important to my investments!

Yahoo Mail: Search, Organize, Conquer

Bella Farquhar — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bella Farquhar Affiliation: Jun. 13, 2026 an opportunity to hide , alter and manipulate will prevail if anything is altered. There was a reason we have the system we have now and we know without oversight there is opportunity .

Sent from my iPad

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bellcarriej Bell — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: bellcarriej Bell Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Yes amea I love you I believe you amea

Ben Cochran — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ben Cochran Affiliation: Jun. 13, 2026 We need quarterly reporting. Do not give up on this basic routine that keeps businesses honest:(well, more honest). Six months of extra time to hide bad numbers and three more to hide failures and shift shortfalls around internally.

But you know this! Or should know this.

Sent from my iPhone

Ben Littleton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ben Littleton Affiliation: Jun. 13, 2026 Why in the world is this necessary, except to allow companies to operate in the shadows? There is NO REASON for LESS transparency. If a company wants to keep their books private, then they shouldn't go public. Public companies must be visible to the public! - Ben Littleton, carrier manager at a billion dollar trucking company.

Sent from my vintage Nokia 3585

Ben Wu — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ben Wu Affiliation: Jun. 13, 2026 Benjamin Wu, climbing and skiing guide. Quarterly reporting is essential to help prevent insider trading and fraud at the expense of everyday Americans.

Ben Wu

www.benwu.photography
Aspirant IFMGA Mountain Guide
AMGA Certified Rock Guide, Aspirant Alpine Guide, Aspirant Backcountry Ski Guide
PSIA Certified Level 2 Ski Technique Instructor

Benjamin Kendall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Benjamin Kendall Affiliation: Jun. 13, 2026 Please continue Quarterly reporting. Thank you.
Benjamin Kendall

Bernie Morrill — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bernie Morrill Affiliation: Jun. 13, 2026 Absolutely leave the Quarterly reporting alone. Longer periods would not keep me informed to make decisions. There is no value in extending this to a longer period.

Sent from my iPhone

Bert Rankin — Jun 13, 2026
Subject: S7-2026-15 From: Bert Rankin Affiliation: Jun. 13, 2026 We need statements quarterly , so adjustments can be made by us or your financial planner can advise you and make adjustments.

Bert Rankin

Beth Chiles — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Beth Chiles Affiliation: Jun. 13, 2026 There is no good reason for changing a system that isn't broken. Please leave well enough alone and maintain quarterly reporting.

Beth Chiles I Realtor
231-620-2130
elizabeth.chiles@exprealty.com
upnorthaddress.com

If you wish to live in a better place, endeavor to make the place in which you live better. Anonymous

"The cure for boredom is curiosity. There is no cure for curiosity." Dorothy Parker

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beth heatongrindel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: beth heatongrindel Affiliation: Jun. 13, 2026 Dudes, quarterly is the way to go.
Thanks

Beth Heatongrindel
From iPhone

Beth Horton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Beth Horton Affiliation: Jun. 13, 2026 Dear [Recipient Name],

I am writing to formally express my opposition to the new proposal regarding the management of retirement funds and investment accounts. As a teacher nearing retirement, I am concerned that these changes could jeopardize my financial security.

I strongly support maintaining the current quarterly system and do not agree with the proposed adjustments. It is essential that my accounts remain under the existing terms to ensure my retirement funds stay protected.

Please record my vote as "no" to the new proposal and "yes" to keeping the current quarterly structure.

Regards,

Beth Horton

Bethany Ralph — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bethany Ralph Affiliation: Jun. 13, 2026 I insist that quarterly reporting be maintained, in order that investors have current information to guide their decisions. Abolishing quarterly reporting would give an even greater advantage to investors with inside information.

Sent from my iPhone
Bethany A. Ralph
845-489-3738

Betheen Groepper — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Betheen Groepper Affiliation: Jun. 13, 2026 We have historical data showing us every 6 months investors lose money due to lack of transparency and time to fix it. Why even consider changing it? The quarterly reports keep businesses and corporations honest. I would lose my life savings that I have worked hard for when I retire. It would create chaos for everyone, life savings lost, and a huge gap between the ultra rich and the working poor more so than it is today. I do not understand or trust any reasons why you would want to change it. Who does it really help? Certainly not working people like me. This is deeply suspicious, disturbing and concerning. Please leave it at quarterly reporting.
Betheen Groepper
Revenue Cycle Rep
Williamsburg, Iowa

Sent from my iPhone

Betsy Beckman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Betsy Beckman Affiliation: Jun. 13, 2026 Please continue with the quarterly reporting, it is so important that this information remain transparent, to avoid mishandling and fraud. The working class cannot afford to be ripped off , which is becoming the norm ! We have worked so hard for our money and we deserve to be certain it is safe ! I am a retired senior citizen who has saved since the age of 13. For years I worked full time and remodeled houses on the weekends and evenings, to use as rentals. I cannot afford to waste any of it! Please safeguard our future, we are counting on you to do the right thing . I live in Newark, Ohio and got my strong work ethic from watching my Dad, who was employed by the US Postal Service.

Betsy Beckman

Betsy Davis — Jun 13, 2026
Subject: S7-2026-15 From: Betsy Davis Affiliation: Jun. 13, 2026 Corporations have to pay

estimated taxes quarterly. It shouldn't be much trouble for the CEO to sign a report quarterly. The report is being generated anyway. Let's keep it the way it is now, QUARTERLY. Thanks!

Betsy D. Illinois.

Betsy Fischer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Betsy Fischer Affiliation: Jun. 13, 2026 Why would you do this? What possible benefit could there be for reducing the availability of data? Reverting back to a policy from 1955 flies in the face of our technological advancements. It’s easier than ever before to produce the data and provide it to the public. Why would you want to hide data for so long? Who would benefit from this? Certainly not the public. I am totally opposed to this proposed change. Your primary role is to protect investors. It’s the first thing listed under your mission on your website. Reducing the information available to investors undermines this role of protection. Do not make this change.

Betsy Fischer
Retired
California

Betty — Jun 13, 2026
Subject: S7-2026-15 Comment From: Betty Affiliation: Jun. 13, 2026 I want to voice my objection to the proposed change in corporate SEC filing from quarterly to biannual. I see no apparent benefit to the investment landscape and a definite negative effect for retail investors
Regards

Betty Burnside

Betty Scott — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Betty Scott Affiliation: Jun. 13, 2026 Keep current accountability! Do not avoid clarity and honest practice by only reporting quarterly ❗

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bev schultz — Jun 13, 2026
Subject: S7-2026-15 Comment From: bev schultz Affiliation: Jun. 13, 2026 Keep in Quarterly. Six months is too long!!

Bev Sopp — Jun 13, 2026
Subject: S7-2026-15 From: Bev Sopp Affiliation: Jun. 13, 2026 I've already previously commented but I'd like to add that in this political climate I would advocate for more frequent reportings ... as in every 2 months or even monthly.

Sincerely,

Beverly B Sopp

Beverly Taylor — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Beverly Taylor Affiliation: Jun. 13, 2026 I am not in favor of this! It's been tried and doesn't work!
Beverly Taylor
Arkansas

BILL — Jun 13, 2026
Subject: S7-2026-15 Comment From: BILL Affiliation: Jun. 13, 2026 William Pettit as a investor and retirement saver having quarterly data available is helpful to evaluate positions. The companies are already collecting and calculating the data in the vast
majority of cases as they are following their numbers in much greater detail than markets ever could. The more often their numbers are audited the less likely SEC issues will arise and the faster they can be identified.

Yahoo Mail: Search, Organize, Conquer

Bill Aiken — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bill Aiken Affiliation: Jun. 13, 2026 Of course it should be kept. Just Like Politicians, public officials government in general the more exposure the better.

Bill Brown — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bill Brown Affiliation: Jun. 13, 2026 Earnings should be reported QUARTERLY

Bill Eaton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bill Eaton Affiliation: Jun. 13, 2026 Don't get rid of quarterly reporting! It hasn't worked before, and actually caused a large decrease in stock value. This would ruin my retirement which has just started. This is only being considered as it would save some companies money. It's a very poor idea. Don't do it!!

Sent from my iPhone

Bill Gartner (bgartner) — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bill Gartner (bgartner) Affiliation: Jun. 13, 2026 Quarterly reporting assures some level of transparency and accountability for guidance provided in previous quarters. We should not reduce reporting requirements. Investments are made with information that companies disclose. We should not reduce that level of reporting.

Bill Gartner
Santa Clara, CA
SVP/GM, Cisco Systems

Bill Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bill Johnson Affiliation: Jun. 13, 2026 Keep the current reporting, no reason to repeat a failed system.

Sent from William Johnson

Bill Kracker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bill Kracker Affiliation: Jun. 13, 2026 Keep quarterly

Sent from my iPad

Bill Lacy SR — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bill Lacy SR Affiliation: Jun. 13, 2026 Dumb idea

Sent from my iPad

Bill LeBlanc — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bill LeBlanc Affiliation: Jun. 13, 2026 Billy LeBlanc, USPS clerk, St Albans, Vermont.
For true transparency quarterly reports must be kept. I will not submit to anything else. The only reason to change this current policy would be to hide mischief from the public.

Sent from my iPhone

Bill Shalley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bill Shalley Affiliation: Jun. 13, 2026 You must keep the quarterly reports. To eliminate half the reports which keep companies honest is inviting abuse.

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bmadrephoto — Jun 13, 2026
Subject: S7-2026-15 Comment From: bmadrephoto Affiliation: Jun. 13, 2026 Please continue to

report quarterly! Transparency is important!! I don't appreciate the unfair advantage to insiders that would result from semi-annual reporting.

Bonita Madre
Retired Computer Scientist

Sent from my Galaxy

Bo Deboer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bo Deboer Affiliation: Jun. 13, 2026 Absolutely totally agree. Quarterly
Bo Deboer, self employed, I think the reporting will be more true.

Bob — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bob Affiliation: Jun. 13, 2026 Bob Bajek, waiter at Outback Steakhouse and freelance writer in Lincoln, NE. This matters as retail investors drive the stock market. Higher returns for us in turn result in higher returns for publicly traded companies. Failed experiments don't need to be retread.

Bob Burns — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bob Burns Affiliation: Jun. 13, 2026 Robert Burns, retired CPA: my experience in financial reporting over 40 years indicates that more frequent required reporting to investors keeps the organization on its toes.. we usually did internal monthly reporting to management but would always catch something when doing that deeper dive for the quarterly reports. I might agree to 3 times a year but 2 times a year is insufficient and as a retired man, I want the information at least quarterly. Finally if the USA wants to continued to be the world leader in finance and capital markets, it should lead in transparency of information through quarterly reporting.
.

Sent from my iPhone

Bob McClure — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bob McClure Affiliation: Jun. 13, 2026 Leave it alone!!!!!

Bob McClure

Bob O'Connor — Jun 13, 2026
Subject: S7-2026-15 From: Bob O'Connor Affiliation: Jun. 13, 2026 By your vote you are certifying whether you are on their payroll or not.

BONNIE BARNERT — Jun 13, 2026
Subject: S7-2026-15 Comment From: BONNIE BARNERT Affiliation: Jun. 13, 2026 Bonnie Barnert, a Free American Woman. How's that for a Title?!!! Donald Trump has totally messed up Everything in our country, And now in the World!! Do you honestly think he knows how to handle the SEC and make things better? YOU ARE AN ABSOLUTE FOOL IF YOU THINK SO. What's more, YOU have an Obligation to operate for the betterment of our Country, and to keep us on the straight and narrow. Unfortunately, DJT is a selfish prig and only cares to enrich h himself. STOP HIM NOW!!!

Yahoo Mail: Search, Organize, Conquer

Bonnie Lay — Jun 13, 2026
Subject: S7-2026-15 From: Bonnie Lay Affiliation: Jun. 13, 2026 This is so needed keeps them almost honest

Sent from my iPhone

Bonnie Leidy — Jun 13, 2026
Subject: S7-2026-15 From: Bonnie Leidy Affiliation: Jun. 13, 2026 Keep it at 4!!! Hold them accountable!! Fraud is illegal, immoral and unjust. Stay on 4, quarterly is mandatory!

Bonnie Leidy

Bonnie Reese — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bonnie Reese Affiliation: Jun. 13, 2026 No way this works or helps us the ones that keep our country going leave it as is and stop trying to destroy what small advantage we have you money grabbing clown s

Sent from my iPhone

Boreg Loum — Jun 13, 2026
Subject: S7-2026-15 Comment From: Boreg Loum Affiliation: Jun. 13, 2026 20$

Boris Khavronin Software Development Manager, ION Group — Jun 13, 2026
Subject: File No. S7-2026-15 From: Boris Khavronin Quarterly reports are critical to market transparency for retail investors. Cutting the frequency of reports will decrease trust, lower investor engagement, and could lead to decreased liquidity and people taking their money elsewhere.

Bossj Maximo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bossj Maximo Affiliation: Jun. 13, 2026 since there is an ocular bond offer .and alredy maturity las t year... still no help... go to your bank transact to your own bank.. im just an ordinary person but my husvand pass away last 2017 . its almost 8 years nothing happen to our fund. bsp already aprove i dont know why they keeping so long... its small fund that will help alot for an ordinary like me...

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bpfaender — Jun 13, 2026
Subject: Comment on S7-2026-15 From: bpfaender Affiliation: Jun. 13, 2026 Please keep financial reporting quarterly. A lot can happen in 6 months. Stakeholders should not be left in the dark. Thank you.

Sent from my Galaxy

Bradley Kabert — Jun 13, 2026
Subject: File No. S7-2026-15 From: Bradley Kabert I strongly oppose moving to semi annual reporting. As a shareholder I require the information in filings to make informed investment decisions. Markets move fast, the availability of information more often allows me the opportunity to react and reallocate and invest in the most worthwhile opportunities.

Brandon Hartung — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brandon Hartung Affiliation: Jun. 13, 2026 This is a terrible rule change. Do not allow it to happen.

Sent from my iPhone

Brandon Tibbetts — Jun 13, 2026

Subject: S7-2026-15 Comment From: Brandon Tibbetts Affiliation: Jun. 13, 2026 Brandon T. - Director, IT -
More frequent financial disclosure strengthens market transparency, giving investors a clearer, timelier view of a company's performance and risks. This reduces information gaps, curbs speculation, and promotes fair pricing by ensuring all participants operate with up-to-date data. Regular reporting also encourages stronger internal controls and accountability, ultimately supporting long-term investor confidence and healthier capital markets.

Sent from Proton Mail for iOS.

Braydon Friar — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Braydon Friar Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Why are we pushing for less transparency? All you are doing is benefitting insiders.
Your decisions recently that have no considerations for retail investors is concerning.
Instead of a financial system, you are creating a giant casino.

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brenda bullinger — Jun 13, 2026
Subject: Comment on S7-2026-15 From: brenda bullinger Affiliation: Jun. 13, 2026 He'll no

Sent from my iPhone

Brenda Carter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brenda Carter Affiliation: Jun. 13, 2026 We need to continue quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Brenda Isaac — Jun 13, 2026
Subject: S7-2026-15 From: Brenda Isaac Affiliation: Jun. 13, 2026 Quarterly reporting helps to keep things accurate and honest. It shouldn't be changed. Reduced reporting causes honest errors to linger and creates more opportunities for fraud. The additional work is minimal and important. Keep the big guys honest.

Sent from my iPhone

Brenda Kennedy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brenda Kennedy Affiliation: Jun. 13, 2026 Brenda

Kennedy, retired school teacher, Norfolk, Virginia.

Not interested in losing more income on my retirement investments. Please continue to allow quarterly reporting to continue. Rising prices in food, utilities, basic costs, and taxes are too much to have my investments and my husband to drop in values.

Brenda Lucas — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brenda Lucas Affiliation: Jun. 13, 2026 Quarterly is better. I don't agree with semi quarterly

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Brenda Maxwell-Oluwalana — Jun 13, 2026
Subject: S7-2026-15 From: Brenda Maxwell-Oluwalana Affiliation: Jun. 13, 2026 You must keep Quarterly Reporting as it has been and not pare back regulations on signatory accountability. There are reasons why they were instituted and retained.

Brenda Oluwalana, Utah.

Brenda Steinhoff — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brenda Steinhoff Affiliation: Jun. 13, 2026 Brenda T. Steinhoff, retired teacher, parent, grandparent
As the recipient of a pension, with family and friends who invest in order to provide for their future wellbeing, I strongly object to this proposed rule, which hides information from small investors!

Sent from my iPhone

Bret C. — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bret C. Affiliation: Jun. 13, 2026 Bret C. I Customer Service Agent I Louisville, KY
No. Just no.
Accountability matters.
I work too hard to invest my money only to watch corporations avoid responsibility when things go wrong. Investors, employees, and customers all pay the price when accountability disappears.
We cannot afford to repeat the mistakes of the past. History has shown what happens when warning signs are ignored and responsibility is pushed aside.
Transparency matters. Responsibility matters. Accountability matters.
We should expect better, demand better, and refuse to allow history to repeat itself.

Brian Baldwin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian Baldwin Affiliation: Jun. 13, 2026 I think quarterly results reports are essential to keeping things transparent for public companies. Please don’t change the rules on quarterly reporting.

Brian Baldwin
Monaca, PA

Sent from my iPhone

Brian Cullen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian Cullen Affiliation: Jun. 13, 2026 Please continue to report quarterly. Reporting bi-annually would be very suspect

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BRIAN DENNY — Jun 13, 2026
Subject: S7-2026-15 Comment From: BRIAN DENNY Affiliation: Jun. 13, 2026 I worked in FP&A for over 30 years and companies will still have monthly data to monitor their results so I would still require quarterly filing to provide more timely insight to investors.

Sent from my iPhone

Brian Dillon — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian Dillon Affiliation: Jun. 13, 2026 What do you like fraud? Whose st***d (cr***ed) idea was this?

Quarterly reports !!

Brian Dillon

Get Outlook for iOS

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brian elliot — Jun 13, 2026
Subject: S7-2026-15 Comment From: brian elliot Affiliation: Jun. 13, 2026 The importance of quarterly reporting to investors should be self evident to the SEC.

Sent from my iPhone

Brian Gitler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brian Gitler Affiliation: Jun. 13, 2026 Why make companies less accountable in this time of great change and employment uncertainty? Americans deserve peace of mind going into retirement, not financial games that will erase our savings. Don't change anything!

Brian Mac — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brian Mac Affiliation: Jun. 13, 2026 Keep the quarterly disclosures!!! We do NOT want to go back in time - please!!!!

Brian McCormick — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brian McCormick Affiliation: Jun. 13, 2026 I am invested in the market. I am an automotive engineer from Michigan. We should be looking for more transparency in order to understand companies better. Going back to semi annual reporting is less transparency so companies can hide from investors.

Brian McNeil — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian McNeil Affiliation: Jun. 13, 2026 Please keep the reporting quarterly and/or increase reporting to monthly to help ensure better accuracy. Thank you in advance for reviewing my request.

Sincerely,

Brain McNeil
862 Glenway Dr, Apt. #3, Inglewood, CA 90302
310-403-5617

Brian Robbins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brian Robbins Affiliation: Jun. 13, 2026 Brian Robbins Citizen who knows no one is going to save me when I retire. I need these quarterly updates to make sure my finances are on track and to keep transparency. Don't go backwards.

Brian Rutishauser — Jun 13, 2026
Subject: S7-2026-15 From: Brian Rutishauser Affiliation: Jun. 13, 2026 I am a college instructor in California who watches investments closely. I feel that quarterly reporting provides the best standard for accountability and the protection of the public. Please retain the quarterly rule. Thank you- Brian Rutishauser

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Brian Sayre — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brian Sayre Affiliation: Jun. 13, 2026 Less transparency leads to fraud.

Brian Stroo — Jun 13, 2026
Subject: S7-2026-15 From: Brian Stroo Affiliation: Jun. 13, 2026 It is crucial that the executives who are benefiting from the corporate structure they are in charge of be accountable to their employees and society they serve. Their reporting must remain legally binding.
Brian Stroo

Brian Temple — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian Temple Affiliation: Jun. 13, 2026 Report quarterly! The current quarterly reporting gives all more transparency and will continue to support trading. Not having access to public data will make people more cautious and invest less. This timing on this SEC initiative is abhorrent. Quarterly report works. Don't fix it if it ain't broken. B. Temple

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Brian Thomas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Brian Thomas Affiliation: Jun. 13, 2026 This is ridiculous, imagine earnings calls and the volatility that will ensue. This quarterly reporting helps keep the company honest and sheds light on performance or lack thereof. There's enough distrust already and bad actors will welcome this change!

Brice Ortego — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brice Ortego Affiliation: Jun. 13, 2026 The common man will rise above the rulers of the coin
Stop stealing
Sent from my iPhone

Bridget Diaz — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bridget Diaz Affiliation: Jun. 13, 2026 Changing the reporting to every six months rather than quarterly does nothing to benefit the investor and doesn’t save the company enough money to justify it. This invites fraud and keeps investors from being able to make informed decisions about their money. Keep it quartet. Stop trying to take away from us, the people you supposedly represent.

Sent from my iPhone

Brittany — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Brittany Affiliation: Jun. 13, 2026 We deserve quarterly updates when investing in a company to ensure ethical accountability. Thank you
Brittany Elston
Sent from my iPhone

Bruce Clarke — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bruce Clarke Affiliation: Jun. 13, 2026 Keep Quarterly Reporting at least for all securities with $10,000,000 market caps or more.
Bruce H Clarke, P.E. Business owner.
I am semi retired and will be dependent on my investments within a few years, especially if Social Security is reduced. I actively monitor and adjust my investments and rely on quarterly reporting for key input data in my investment decisions. I expect annual reports to be more comprehensive, but quarterly reports help me understand the success of securities moving forward and dealing with rapidly changing market conditions. Semi-annual reporting is to lax, especially as technology changes occur so rapidly now and the rate of change is accelerating. Reducing securities reporting requirements while technology is making the process of producing those reports less burdensome would clearly be a detrimental move for most investors, big and small. Seems like a move to benefit wealthy insiders and hurt smaller investors. Investing is already too prone to corruption and manipulation by large investors with the leverage to influence the performance of individual and sectors of securities.

Bruce H. Clarke, P.E., SECB
B.H. CLARKE ENGINEERING, LLC
2585 ROGUE RIVER RD
BELMONT, MI 49306
616-430-3223
bruce@bhclarkeeng.com

Bruce Starnes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Bruce Starnes Affiliation: Jun. 13, 2026 Keep my quarterly reports as they are. No more debacles!!

Bruce Starnes
Get Outlook for Android

Bruce Weisensel — Jun 13, 2026
Subject: S7-2026-15 From: Bruce Weisensel Affiliation: Jun. 13, 2026 Keep quarterly reports!

Sent from my iPhone

Bryce Pickering — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bryce Pickering Affiliation: Jun. 13, 2026 Transparency is critical for markets to function fairly for all Americans regardless of income level or size of investment.

Bryce Pickering
NYC

Sent from my iPhone

Bryson McAlpin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Bryson McAlpin Affiliation: Jun. 13, 2026 Keep the reporting quarterly!

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bud goding — Jun 13, 2026
Subject: S7-2026-15 Comment From: bud goding Affiliation: Jun. 13, 2026 Discontinuing quarterly reporting benefits no one except corporate
interests. There is no reason to discontinue it, except to allow
corporate interests to hide investment performance from the investors.

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bwinn312 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: bwinn312 Affiliation: Jun. 13, 2026 Needs to stay the way it is! Have we not learned from the past?
Beverly Winn
Retired

Sent from my iPhone

C S — Jun 13, 2026
Subject: S7-2026-15 Comment From: C S Affiliation: Jun. 13, 2026 I'm an older worker trying to get max investment benefits before retirement - I need reporting every quarter.

Sincerely,
Chad Savoure

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caitlin mahan33 — Jun 13, 2026
Subject: S7-2026-15 From: caitlin mahan33 Affiliation: Jun. 13, 2026 Please protect the people by keeping quarterly reporting.

Caitlin Mahan
Massachusetts

Yahoo Mail: Search, Organize, Conquer

Caitlyn Warrington — Jun 13, 2026
Subject: S7-2026-15 Comment From: Caitlyn Warrington Affiliation: Jun. 13, 2026 Reports need to stay quarterly, there is too much opportunity for fraud and market manipulation if you change the reporting standards. There’s already too much fraud and manipulation of the market as it is. Leave it alone!

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cajones52 — Jun 13, 2026
Subject: S7-2026-15 Comment From: cajones52 Affiliation: Jun. 13, 2026 In a time corporate malfeasance and overreach, oversight and transparency are more vital than ever. Quarterly!!!

Sent from my Galaxy

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cal@ — Jun 13, 2026
Subject: S7-2026-15 Comment From: cal@ Affiliation: Jun. 13, 2026 Calvin Bagley- Retired.
Keep quarterly requirement reporting open to all investors. This proposal only benefits the insiders and institutional investors. It puts the retail investors at a disadvantage. Elitism

Calvin Bagley

Calla D — Jun 13, 2026
Subject: S7-2026-15 Comment From: Calla D Affiliation: Jun. 13, 2026 This proposal risks further eroding public trust in government oversight. Many citizens already question whether regulators are adequately protecting the interests of ordinary investors, and i perceive delaying access to information as prioritizing the interests of large institutions over those of the public, regardless of the proposal's stated intent.
I urge you to oppose any measure that would weaken disclosure requirements or create a prolonged reporting gap. Maintaining robust transparency standards is essential to preserving market integrity.

Envoyé de mon iPhone

Caren Wilcox — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Caren Wilcox Affiliation: Jun. 13, 2026 I oppose the

proposal to cut the reports by corporations to me and other stockholders. The record shows that going to two reports a year has also resulted in stock value declines. Frankly this proposal by the Trump Administration combined with its threats to diminish Social Security payments and Medicare coverage only ensures the administration's objective to drive the population into poverty and early death. Stop it.

Caren Wilcox
Citizen
Washington, DC

Carl Constantino — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carl Constantino Affiliation: Jun. 13, 2026 Hello. I spent 45 in industry at a fortune 100 automotive OEM supplier. Even as a chemist in technical department, I knew from major auto customers if they were closing plants, or market testing our business at an entire car plant or two, to my competitors. Losing a large customer could have huge impacts. These things can change overnight. They affect performance and ROI. Employees and other small shareholders can be left without time to react. PLEASE do not allow six month reporting to replace quarterly.

Sent from my iPhone

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carl hayes — Jun 13, 2026
Subject: S7-2026-15 Comment From: carl hayes Affiliation: Jun. 13, 2026 Working people deserve to know as often as possible, to assure them their financial situation is safe and future is secure.

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carl uldall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: carl uldall Affiliation: Jun. 13, 2026 Carl Uldall, retired, Fresno California It has been proven this doesn't work. Why is this governments intent is making hard-working people who save as much as they can lose money instead of making money. Corruption. is running wild in our government.

Carl Uldall

Carla Uranga-Espinosa — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Carla Uranga-Espinosa Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please dont blindfold retail investors like me and please release all of the data necessary to survive in this tough economy.
Carla Uranga-Espinosa

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carlette sandridge — Jun 13, 2026

Subject: S7-2026-15 From: carlette sandridge Affiliation: Jun. 13, 2026 Transparency for me and for thee! What are you wanting to hide? Leave quarterlt reporting in place!

Yahoo Mail: Search, Organize, Conquer

Carol — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carol Affiliation: Jun. 13, 2026 This should not be allowed.

Carol Berry Cannon
407-443-9643
cbc902@gmail.com

Carol Bennett-Barker — Jun 13, 2026
Subject: S7-2026-15 From: Carol Bennett-Barker Affiliation: Jun. 13, 2026 Quarterly reporting is still needed due to the current environment of corruption. At least quarterly.

Carol Bradstreet — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol Bradstreet Affiliation: Jun. 13, 2026 Stop allowing the Trump regime to steal our money.

Carol Cadenhead — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol Cadenhead Affiliation: Jun. 13, 2026 History says it did not work. So NO!

Sent from my iPhone

Carol Cherry — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Carol Cherry Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:he

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Carol Cozino — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol Cozino Affiliation: Jun. 13, 2026 I encourage you to require more frequent reports. I am a retired, senior widow. I rely on my husband's savings to live. Frequent reports allow me to "be in the know" when making decisions about those funds. I cannot afford to wait 6 months to make decisions. My very survival and roof over my head requires me to stay on top of things. Again, I implore you require quarterly reports to continue.
Carol Cozino
retired teacher, widow of a Marine,
Boyd, Texas.

Carol Forsyth — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carol Forsyth Affiliation: Jun. 13, 2026 It's important to receive this information. It allows us to make informed decisions about our investments.

Sent from my iPad

Carol L — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carol L Affiliation: Jun. 13, 2026 Carol Lippoli, retired CPA Keeping the requirement for quarterly reporting to the SEC should not be chnaged. Quarterly reporting is essential for timely information to be received and reviewed by the public. Alot of both good and bad things can happen to a corporation in a short period of time. Reducing reporting to twice a year significanlty increases the risk to anyone investing and especially to our retirement accounts as all of these are tied to the markets. It is an important reporting obligation for compaines to keep their invetors informed of their financial postion. Accordingly the reporting requirements should not be changed.
Respectfully
Carol Lippoli

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carol n — Jun 13, 2026
Subject: Comment on S7-2026-15 From: carol n Affiliation: Jun. 13, 2026 Quarterly reporting is important in determining how companies are doing. Removing information from investors is taking information away from them, which would help them decide which companies to invest in.

Carol Peters — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol Peters Affiliation: Jun. 13, 2026 I want to see my funds/savings at least monthly. I need to plan. If this is taken away, who will protect us from this shady government taking our money.

Sent from my iPhone

Carol Rowley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol Rowley Affiliation: Jun. 13, 2026 There is no reason, considering the ease of reporting due to use of computers and the soon to be ubiquitous AI, to change to less than quarterly reporting. What in the world are you thinking? While our cities, counties, states, and federal governments are continually being asked to provide more transparency, you are proposing LESS for the engines that drive our economy? Leave the quarterly reporting as it is.
Carol Rowley
Retiree
Denton, Texas

Carol Rowley

c.rowley@utexas.edu

Carol Tunningley — Jun 13, 2026
Subject: S7-2026-15 From: Carol Tunningley Affiliation: Jun. 13, 2026 The quarterly reporting must remain. So SEC quarterly reporting must remain.
Carol Tunningley

Get Outlook for iOS

Carol28@mac.com — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carol28@mac.com Affiliation: Jun. 13, 2026 To maintain its economic power the US must continue to use quarterly reporting. The evidence is clear that less reporting creates a more fragile and less lucrative system. Keep US strong with quarterly reporting.

Carole Price — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carole Price Affiliation: Jun. 13, 2026 I work for a publicly traded company. Even I want the quarterly reporting to understand the health of my company and my job! And I appreciate the focus it brings to plannng by the companies. Let’s keep publicly traded companies public!!

Carole

Sent from my iPhone

Carole Zacek — Jun 13, 2026
Subject: S7-2026-15 From: Carole Zacek Affiliation: Jun. 13, 2026 This is only a small safeguard, so it must be kept in place to at least keep them a little honest. It would be disastrous if they were given free rain without a small guard rail!

Sent from my iPhone

Caroline Cardwell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Caroline Cardwell Affiliation: Jun. 13, 2026 Quarterly reports are important for account holders to monitor what's happening with their funds. Every six months is not frequent enough. People deserve to know what their fund levels are on a regular quarterly basis, whether they are actively working or in retirement.

Caroline Merrick — Jun 13, 2026

Subject: S7-2026-15 Comment From: Caroline Merrick Affiliation: Jun. 13, 2026 Keep writing quarterly reports.

Caroline Theiss-Aird — Jun 13, 2026
Subject: S7-2026-15 Comment From: Caroline Theiss-Aird Affiliation: Jun. 13, 2026 Transparency is the key to successful investing. History shows that less frequent reporting has bad results for the market, and as retirees my husband and I are counting on our portfolio to get us through. Do not make reporting less frequent. We have the right as shareholders to understand the current health of our investments.

Sincerely,
Caroline and Michael Theiss-Aird
Retired social worker and engineer

Sent from my iPhone

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carolp333 — Jun 13, 2026
Subject: S7-2026-15 Comment From: carolp333 Affiliation: Jun. 13, 2026 People need to keep current with their investments. Please keep the reporting quarterly.

Thank you
Carol Pratt
Overland Park, KS

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carolserber — Jun 13, 2026
Subject: S7-2026-15 Comment From: carolserber Affiliation: Jun. 13, 2026 Unfair and unjust.. this is against everything that is keeping all fair and square!

Sent from my Galaxy

Carolyn Brown — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carolyn Brown Affiliation: Jun. 13, 2026 I'm Carolyn Brown, 66, retired and returning to twice yearly reporting makes no sense. We have been doing quarterly reporting since 1970. Having less transparency means we could lose 1/3 - 1/2 of our life's savings. I rely on that savings to supplement my retirement income. Please don't go backward. Continue with

quarterly reporting.
Thank You,
Carolyn Brown

Sent from my T-Mobile 5G Device
Get Outlook for Android

Carolyn Hansen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carolyn Hansen Affiliation: Jun. 13, 2026 Carolyn Stark Hansen, Retired Educator, Illinois.
I am appalled that this is even being considered, much less planned to be done. I will be searching to find the motivation for this action. Who is it supposed to serve better? It is obviously not meant to serve “we the people”! As “one of we the people”, I am speaking out to say there is a huge problem now and I have no understanding of the current workings of our government and economic systems that are quickly changing our society into an oligarchal regime and consequently turning the rest of society into masses of poor. This seems to be sowing the seeds for revolution. Please do not make this change. Allow the people to speak, then listen to the voices. You have no right to take away what little we have.
I will be sharing this with as many people as I can to let people know that something is being proposed that will only hurt us, and I question who is projected to win in this scenario???

~Carolyn Hansen

Carolyn Hansen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carolyn Hansen Affiliation: Jun. 13, 2026 Carolyn Stark Hansen, Retired Educator, Illinois.
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~Carolyn

Carolyn Hansen
torreycreek@mac.com

Carolyn MacLearn — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Carolyn MacLearn Affiliation: Jun. 13, 2026 Keep quarterly! Look at history.

Sent from my iPhone

Carolyn Schwab — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carolyn Schwab Affiliation: Jun. 13, 2026 More transparent to the public; decreases Pelosi's and other unscrupulous politicians' ability to rape the public. Carolyn Schwab, RN/BS Retired after 35 years federal service.

Yahoo Mail: Search, Organize, Conquer

Carrie Martin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Carrie Martin Affiliation: Jun. 13, 2026 STOP! We see you and your corruption. We The People are not stupid. Donald Trump is the epitome of stupid, disengaged, revenge-seeking, grifter acting as if THE PEOPLE'S purse is his for the taking.

And his intended remaking federal agencies (read destroy federal agencies) working for THE PEOPLE

Enough is ENOUGH.

KEEP QUARTERLY REPORTING - or lose your political career at the next vote! It is that simple, stupid.

Sent from my iPhone

Carrol Griffith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Carrol Griffith Affiliation: Jun. 13, 2026 Carrol Griffith Quarterly is a MUST in so many ways

Carrol

Carroll O'Brien Loomer — Jun 13, 2026
Subject: S7-2026-15 From: Carroll O'Brien Loomer Affiliation: Jun. 13, 2026 It is important to have oversight where large sums of money is concerned on a quarterly basis. Reinvesting & not paying taxes according to income is why many programs & the nation's infrastructure is suffering. The rich get richer & the poor get poorer.
I am Carroll OBrien Loomer, Instructional Tech, retired from El Dorado High School District. I live in Camino, CA. 95709

Sent from my iPhone

Caryn Keller — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Caryn Keller Affiliation: Jun. 13, 2026 My name is Caryn Keller I reside in Tucson , Az I'm retired. I collect very little in SS. I live off my investments. Any new rule that threatens my savings means I'll either starvation death or have to apply for government assistance. Don't fix what's not broken. Leave the quarterly reporting the way it is

Sent from my iPhone

Cat — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cat Affiliation: Jun. 13, 2026 This is ridiculous! Leave it the way it is!

Catherine Taylor-Daley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Catherine Taylor-Daley Affiliation: Jun. 13, 2026 Catherine Taylor-Daley; retired. Keep the quarterly reports. We need transparency and reporting to maintain honesty/integrity.

Sent from my iPhone

Catherine Wilde — Jun 13, 2026
Subject: File No. S7-2026-15 From: Catherine Wilde I oppose S7-2026-15, the SEC's proposal to revert to semiannual reporting. Investors need all the information we can get, especially individual investors like myself. I believe semiannual reporting will negatively impact my net worth and more importantly, my retirement fund investments. The system works as it is; don't break it, please. Thank you.

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cathey morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: cathey morris Affiliation: Jun. 13, 2026 I like having reports quarterly to make timely buy and sell decisions for my portfolio that supplements my retirement income. I feel I have to stay on top of my investments as hopefully they need to last me another 25 years or so. I’m concerned about paper trails being longer to track if there’s a down turn.

Sent from my iPhone

Cathi Farr — Jun 13, 2026
Subject: S7-2026-15 From: Cathi Farr Affiliation: Jun. 13, 2026 Quarterly is really the gold standard. Books close monthly and earnings and analysis on spending to budget needs to be QUARTERLY.

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cathy — Jun 13, 2026

Subject: Comment on S7-2026-15 From: cathy Affiliation: Jun. 13, 2026 Cathy Toth, retired MD, I want my paperwork to come to me quarterly as always and I want to be able to follow my portfolio as usual so I don't lose its value.

Yahoo Mail: Search, Organize, Conquer

Cathy Ebmeier — Jun 13, 2026
Subject: S7-2026-15 From: Cathy Ebmeier Affiliation: Jun. 13, 2026 Continue Quarterly reporting! Keep corporations honest.

Cathy Hill — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cathy Hill Affiliation: Jun. 13, 2026 Quarterly reporting should be the gold standard. Please do not change that.

Cathy Martel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cathy Martel Affiliation: Jun. 13, 2026 It's a bass ackwards to devalue the dollar just so the USG can get it's Federal Debt devalued and dumped by thise who lent us the money to spend in the first place.

Cathy

Cathy Matijega — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cathy Matijega Affiliation: Jun. 13, 2026 Cathy Matijega. I deserve to see my account whenever I want. If not, I'll find another place to invest.

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cayce Cantrell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: cayce Cantrell Affiliation: Jun. 13, 2026 No!!!! Do not do this!!!

Sent from my iPhone

CBreedlove — Jun 13, 2026
Subject: Comment on S7-2026-15 From: CBreedlove Affiliation: Jun. 13, 2026 Keep accountability! Keep reporting earnings quarterly!

Yahoo Mail: Search, Organize, Conquer

Cebie Dorsey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cebie Dorsey Affiliation: Jun. 13, 2026 DON'T CHANGE REPORTING! Life hit some of us hard. What little I was able to accumulate has to last me. 74 Y/O, retired widow. It works & the other didn't. PLEASE DON'T CHANGE ! 🙏 PRAYING 🙏

Get Outlook for Android

Cebie Dorsey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cebie Dorsey Affiliation: Jun. 13, 2026 DON'T CHANGE REPORTING! Life hit some of us hard. What little I was able to accumulate has to last me. 74 Y/O, retired widow. It works & the other didn't. PLEASE DON'T CHANGE ! 🙏 PRAYING 🙏

Cecile Auten — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cecile Auten Affiliation: Jun. 13, 2026 You were put in place to serve the public, not only in reporting, but to go after Insider Trading. Be on the right side of history.

Get Outlook for iOS

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cecisstuff2 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: cecisstuff2 Affiliation: Jun. 13, 2026 Dear SEC, My income already takes a hit every time the economy gets wonky. I cannot afford to lose more. Please continue reporting quarterly. Sincerely, Cecilia Miller Colorado

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Celia Blancaflor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Celia Blancaflor Affiliation: Jun. 13, 2026 Keep rhe quarterly reports open

Sent from my iPhone

Celine Daily — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Celine Daily Affiliation: Jun. 13, 2026 We need to maintain current corporate quarterly reporting. Not just US, but world economic history has proven transparency in reporting benefits the American citizen consumer & investor. To revert to a compromised reporting policy during this unstable inflationary economy is wreckless and doesn't serve "We the People!"

Celine Daily

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chad oubre — Jun 13, 2026
Subject: S7-2026-15 Comment From: chad oubre Affiliation: Jun. 13, 2026 Keep the quarterly reports going.

Chadlyo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chadlyo Affiliation: Jun. 13, 2026 Quarterly! stop f*****g over people.

Charlene josey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Charlene josey Affiliation: Jun. 13, 2026 I'm in my 70's and rely on my investments. The lack of transparency scares me that I won't be able to make informed decisions that could affect my income and my quality of life in retirement This is not helping our citizens. The only one's benefiting are CEO's who have Trump's ear

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Charles Andonie — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Charles Andonie Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Yes let's perform surgery but let's not use available information or correct surgical tools, instead let's wait 4 months, close our eyes and use kitchen utensils

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charles faulkner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: charles faulkner Affiliation: Jun. 13, 2026 Keep your d**n hands off my money! Any plans designed by the GOP are meant to sc**w the average investor and favor the rich.

Charles Goodwin — Jun 13, 2026
Subject: File No. S7-2026-15 From: Charles Goodwin Subject: Comment Letter on Proposed Rescission of Rule 611 (Regulation NMS) and Proposed Rule S7-2026-15 (Semiannual Reporting) To the Securities and Exchange Commission: I am writing as an individual retail investor to provide my feedback on the Commission's recent proposals to rescind Rule 611 (the Order Protection Rule) and to transition public company reporting from a quarterly to a semiannual framework (Rule S7-2026-15). While I support the Commission's goal to modernize aging rules, reduce unnecessary connectivity costs, and adapt to today's highly advanced electronic markets, I strongly oppose the outright elimination of these foundational investor protections. Completely deleting these frameworks introduces market opacity and leaves everyday retail investors exposed. Instead of a wholesale rollback, I urge the Commission to pursue targeted modernization that leverages technology without removing critical baseline safeguards: 1. Modernize Rule 611 Instead of Rescinding It: I agree with the Commission that the 2005 implementation of Rule 611 is outdated for today's high-speed

electronic trades. However, a complete repeal risks harming price discovery and compromising the integrity of the National Best Bid and Offer (NBBO). Rather than deleting the rule, the SEC should modernize it—for example, by introducing a market-share threshold for protected quotes to prevent the artificial proliferation of small, illiquid trading venues while continuing to legally guarantee that retail orders are executed at the best available price. 2. Implement a Tiered Reporting Framework (Rule S7-2026-15): A complete shift to semiannual reporting leaves retail investors in the dark for too long. The SEC should preserve quarterly reporting (Form 10-Q) for large accelerated filers who have the automated corporate infrastructure to produce this data easily. Financial relief and semiannual reporting exemptions should be reserved strictly for small, emerging, and micro-cap businesses where compliance costs genuinely hinder growth. 3. Strengthen Best Execution Backstops: If the Commission scales back the explicit requirements of Rule 611, it must concurrently strengthen and clarify a broker's core duty of best execution. Investors need clear, enforceable, and updated electronic-trading guidelines to ensure that broker-dealers cannot route orders to suboptimal venues for their own financial benefit. Market regulations must evolve alongside algorithmic and electronic trading technology. However, true modernization means upgrading our market architecture to be more efficient, not removing the structural scaffolding that ensures a fair and level playing field for retail investors.

Charles Jones — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Charles Jones Affiliation: Jun. 13, 2026 Quarterly reporting serves invertors best, NOT semiannual or anything less often than that. DONT CHANGE ANYTHING!!!

Sent from my iPhone

Charles van Ravenswaay — Jun 13, 2026
Subject: S7-2026-15 Comment From: Charles van Ravenswaay Affiliation: Jun. 13, 2026 Six months is nuts. As an investor and as an employee in a public company, I can tell you that a lot happens in six months. By the time we see what is happening the damage is done and I, as an investor, lose a lot of money. So NO to six months.

Charles van Ravenswaay

Charlie Mitchell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Charlie Mitchell Affiliation: Jun. 13, 2026 My name is Charlie Mitchell, I am a 20 year teacher in one of the worst paying states in America. This move would basically be a death sentence for me and my family when it comes to our savings and retirement. Please don’t roll things back and further screw the citizens of the USA

Thank you,
Charlie M.

Please excuse any errors, this was sent from my phone.

Charlotte Jeffers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Charlotte Jeffers Affiliation: Jun. 13, 2026 Do not change the way you are doing it. I'm a woman who taught school as a lifetime career. The money I saved is now my retirement income. You do not have the right to change the rules in the middle of the game. Shame on you for trying to defraud retired people. I hope you pay attention to this and act appropriately.
Charlotte Jeffers, Arkadelphia Arkansas
Sent from my iPhone

Charlotte Marifke — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Charlotte Marifke Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We are going backwards. Those statements need to be generated every 4 monthes.

Charmon Ashby — Jun 13, 2026
Subject: S7-2026-15 Comment From: Charmon Ashby Affiliation: Jun. 13, 2026 We the people need to continue to receive Quarterly Reports from Wall Street. We citizens deserve to be informed to make financial decisions. I am retired and need to make decisions for my financial stability and in support of my sons.

-Charmon

Cher — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cher Affiliation: Jun. 13, 2026 Keep the report quarterly.

Sent from my iPhone

Cheri Bush — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cheri Bush Affiliation: Jun. 13, 2026 Just a hard working native born US citizen asking you to do what is best for us. Please keep quarterly reports! Cheri Meadows Education, Retired Born and raised in CA while it was still sane. Living in KY now and loving it.

Cheri Dennen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cheri Dennen Affiliation: Jun. 13, 2026 Do not return to the rules of 1955. This is not 1955. This is 2026. Keep the reporting the way it is. Transparency equals money. Every day, people like myself count on that money to survive. This rollback will harm me and millions of people like me. Please don't take a third of my savings away with this st***d rollback.

Sent from my iPad

Cheri Jorgenson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cheri Jorgenson Affiliation: Jun. 13, 2026 Please keep quarterly corporate filings a requirement. Transparency is the only way to maintain public trust. We must be able to have accountability. Without trust we have nothing valuable and worthwhile.
Thank you.

Cheri Jorgenson
Boise, Idaho

Cheri Lynn Curtis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cheri Lynn Curtis Affiliation: Jun. 13, 2026 I, a hard-working American for over 50 years, want to know what is occurring in the companies my retirement is invested in. I want quarterly transparency.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Cherry Nichols — Jun 13, 2026
Subject: S7-2026-15 From: Cherry Nichols Affiliation: Jun. 13, 2026 Less reviews mean more fraudulent reporting. This is not good. Our 'commander in theft' is where this is starting and it needs to stop!

Cheryl — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cheryl Affiliation: Jun. 13, 2026 Transparency is critical to good governance.

Sent from my iPhone

Cheryl Armato — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cheryl Armato Affiliation: Jun. 13, 2026 How many more ways are you going to let the insider trading kill this country. Anyone who votes for this should automatically be fired. Hopefully we will get instant list of those that pass it so we can vote them out !!!!!

Cheryl Armato

Cheryl Gross — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cheryl Gross Affiliation: Jun. 13, 2026 Stop this insanity. It

has already been proven it doesn't work. Open and honest reporting are better for everyone

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Chip Pospisil — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chip Pospisil Affiliation: Jun. 13, 2026 My name is Charles Pospisil. I've been a retail investor about 50 years. Quarterly reporting is a cornerstones of my investing research. Without this important information on a quarterly basis I'd be flying blind.

Chisel Monkey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chisel Monkey Affiliation: Jun. 13, 2026 Melissa Lahr, Founder, Atlanta GA: for a heavy investor and a business owner this is a terrible idea. While I understand this eliminates considerable overhead for companies who are looking to slim down costs around quarterly fiscal reporting, this is also what holds them accountable. With the rise of AI use within tech, and systemically across many businesses, there is no legitimate reason to eliminate quarterly reporting. In fact, this should be an easier ask for companies to provide with Ai tools automating many forecasting and revenue reporting activities. Quarterly reporting allows transparency for stakeholders and the ability for investors to make smart decisions about where our money is invested, in-line with the speed of the market. Removing half of the opportunity to understand how companies are performing hurts investors and limits small IPO confidence and new investment prospecting. I urge you not to move forward with this move. In a time of global market and financial instability this is NOT the time to throw a new wrench on the machine.

Sent from my iPhone

Chris Br — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Br Affiliation: Jun. 13, 2026 Keep quarterly reports

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Chris Brown — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Brown Affiliation: Jun. 13, 2026 Reporting MUST remain on a quarterly basis in order to ensure retirees and investors are not taken advantage of.

Get Outlook for Android

Chris Cashin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Cashin Affiliation: Jun. 13, 2026 Tell you what, raise the federal minimum wage what it should be, at least $20 per hour; raise the cap on social security; to

$250,000; and make healthcare insurance cost based on pay (wages, salary, stock options, and bonuses) then, and only then would it ever be acceptable for this to happen. But since none of those things would be allowed to happen, keeping this quarterly falls in line with the republican's witch-hunt for waste fraud and abuse. Christopher Cashin disabled veteran.

Sent from my iPhone

Chris Cooper — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chris Cooper Affiliation: Jun. 13, 2026 Chris Cooper
Medical Records Manager, Healthcare System
Northern Colorado

Please keep the quarterly reporting system, and don't regress to a biannual report. As a fully middle class individual who pays more than my own fair share of taxes in regards to all the ones that make so much more that don't, I don't need anything more to threaten my financial existence. I depend on those in government to keep me, my livelihood, my family, my money, safe. I don't need to be any more concerned about my financial security than I already am.
This is the wrong direction to go in. The country is already in a turmoil about the haves and the haves-nots.
Please do not allow this to happen!
With hopefully mutual respect,
Chris Cooper

Chris Engelhardt — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Chris Engelhardt Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I think that this is a major overstep by our government and the government is getting way out of hand and I'll be voting accordingly like millions of other this year to drain the real swamp trump, and stop stuff like this from happening. I like to invest and this would be excuse me, BS, everyone in the government seems to get a heads up on stocks yet we get blindfolded... That's just blasphemy.

Chris Hill — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Hill Affiliation: Jun. 13, 2026 Keep quarterly reports

What are we Russia.

Sent from my iPhone

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chris huntze — Jun 13, 2026
Subject: Comment on S7-2026-15 From: chris huntze Affiliation: Jun. 13, 2026 My name is Chris Huntze, retired firefighter, Pleasanton California.
I urge you not to move to twice a year reporting. I use quarterly reporting to keep current on our investments. I don't think any cost savings for the companies will ever get to me. 6 months is too long a period for reporting to maintain transparency. Saying the program is optional does not

convince me companies won't switch to 2 times a year reporting....this is bad for us retail investors and only good for the companies. Thank You.

Chris Paulsen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Paulsen Affiliation: Jun. 13, 2026 Chris Paulsen
Rancher
Glen Rose, Texas

I need to know how my portfolio is doing. Quarterly reporting so shareholders and investors are not in the dark. These reports allow folks to make intelligent decisions based on information provided.

Please do not do yearly. That’s way too long in a volatile world.

Thanks
Chris Paulsen

Chris Rubio — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chris Rubio Affiliation: Jun. 13, 2026 Let’s not let HistoRy repeat its self🤬

Sent from my iPhone

Chris Snyder — Jun 13, 2026
Subject: S7-2026-15 From: Chris Snyder Affiliation: Jun. 13, 2026 In a time when most Americans are demanding greater transparency and accountability, this change only serves to ensure that company's can continue to escape scrutiny, further isolating and protecting them from the consequences of bad actions.
Vote NO!

Chris Solberg — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Solberg Affiliation: Jun. 13, 2026 Chris Solberg General Building Contractor There is already enough insecurity over Social Security. To add to that stress by exposing our investments to further malfeasance is unconscionable.

Yahoo Mail: Search, Organize, Conquer

Chris Weller — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Chris Weller Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:

I am writing to object to proposed Rule S7-2026-15 regarding semiannual reporting.

As an individual investor, I believe this proposal would reduce transparency and make the market less fair for ordinary investors. Quarterly reports are one of the few reliable, standardized sources of information that everyday investors can access at the same time as everyone else. Removing or weakening that requirement would likely benefit large institutions, hedge funds, and professional investors who already have access to expensive research, alternative data, private meetings, and sophisticated analysis tools.

For retail investors, six months is a long time to wait for updated financial information. A company's revenue trends, debt levels, margins, cash flow, risks, or business conditions can change significantly in that period. Without quarterly 10-Q reporting, ordinary investors may be forced to make decisions based on incomplete information, rumors, press releases, or management-selected updates rather than consistent SEC filings.

I understand the argument that quarterly reporting can create short-term pressure on companies. However, the solution should not be to reduce the information available to investors. Companies can already choose how they communicate long-term strategy. Investors should not have to give up transparency in order for companies to think long term.

This proposal could also make it harder to compare companies. If some companies continue quarterly reporting while others move to semiannual reporting, investors may face an uneven and confusing disclosure landscape. The companies with the most concerning short-term results may be the ones most likely to reduce reporting frequency, which would make the problem worse.

The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. In my view, this proposal moves in the wrong direction. Less frequent reporting means less accountability, more information gaps, and a greater advantage for sophisticated market participants over ordinary investors.

I respectfully urge the Commission not to adopt Rule S7-2026-15 as proposed. Public companies that benefit from access to public markets should continue providing regular quarterly financial disclosures to the investing public.

Sincerely,

Chris Weller

Chris Wilson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Chris Wilson Affiliation: Jun. 13, 2026 Quarterly reporting adds good transparency to the economy. It allows investors to make informed decisions.

—
Christopher Wilson
Madison, WI

Christianna Fabozzi — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Christianna Fabozzi Affiliation: Jun. 13, 2026 Christianna, Front Office Manager of Hotel Hartness, why would we switch to semi-annual reports if we have evidence this can negatively impact our savings? Especially when gas, groceries and the price of

everything is rising, we need to grow our savings and investments anyway we can.

christianna. rosemarie. sigliano. fabozzi.

Christie Carter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christie Carter Affiliation: Jun. 13, 2026 I am very opposed to changes to the reporting period . I strongly support quarterly reporting.
Christie Carter
Retiree

Sent from my iPhone

Christie Carter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christie Carter Affiliation: Jun. 13, 2026 I opposed to changes to the reporting period . I strongly support quarterly reporting.
Christie Carter
Retiree

Sent from my iPhone

Christin Kleinstreuer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Christin Kleinstreuer Affiliation: Jun. 13, 2026 This is a very bad idea. We need more accountability not less. We are retired and depend hugely on our investments. Christin Kleinstreuer from North Carolina.

Sent from my Galaxy

Christina — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christina Affiliation: Jun. 13, 2026 You have trouble mitigating fraud now- a 6 month stretch would be disastrous. Americans are ready to burn this country to the ground. Don’t give us another reason for doing so.

Sent from my iPhone

Christina Chebo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christina Chebo Affiliation: Jun. 13, 2026 Quarterly reporting must be maintained for investor and consumer protection.

Christina Tizzano
Ohio resident

Sent from my iPhone

Christina Starr — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Christina Starr Affiliation: Jun. 13, 2026 Christina Starr, Marketing Specialist, in Ohio. It's is unethical to change the reporting to benefit public companies over American citizens. The people SHOULD always come first. This change could ruin millions of financial futures for already struggling Americans. Stop this now!

Yahoo Mail: Search, Organize, Conquer

Christine Brondyke — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christine Brondyke Affiliation: Jun. 13, 2026 I'm asking to keep corporate reporting quarterly. It's manipulative to postpone important financial information for investors. There's only reason to do it and it's not to save money. It's to manipulate the markets. We can see the corruption. It's needs to be revealed not indulged.
Christine Brondyke. American citizen

Sent from my iPhone

Christine Galanti — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Christine Galanti Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Investors like me can't make informed decisions without quarterly reporting.

Christine Vo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christine Vo Affiliation: Jun. 13, 2026 I support quarterly reports

Christine Vo
Sent from my iPhone 17 Pro Max

Christine Wank — Jun 13, 2026

Subject: S7-2026-15 Comment From: Christine Wank Affiliation: Jun. 13, 2026 This just seems like one more way to allow further corruption. Shame on anyone who would support fewer notifications.

Christine Yelda — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christine Yelda Affiliation: Jun. 13, 2026 We have a right to see this information in a timely manner! People should have access quarterly as has been the practice. This is another Trump administration attempt to prevent full disclosure of information. It's un-American at best. Freedom of information is of utmost importance.

Sent from my iPad

Christoph'e Moore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christoph'e Moore Affiliation: Jun. 13, 2026 Investors deserve to be well informed which is why quarterly reports are important. Instead of cutting it to twice a year I'd actually like to see them have to report their finances monthly
so that acts of fraud get caught sooner.

Yahoo Mail: Search, Organize, Conquer

Christopher Bennett — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Christopher Bennett Affiliation: Jun. 13, 2026 Christopher James Bennett, Financial Management Specialist, Aurora, Colorado. I am a federal financial manager, so I have a particular interest in financial transparency.

This personally matters to me because people deserve the most current and accurate financial information available to make educated decisions. There already is a disparity in the information available to an institutional trader versus a retail trader. It would be unconscionable to knowingly and intentionally increase that disparity. Your mission statement includes protecting investors, please take that responsibility seriously.

Sent from my iPhone

Christopher Kabool — Jun 13, 2026
Subject: S7-2026-15 From: Christopher Kabool Affiliation: Jun. 13, 2026 There is no excuse to provide further loopholes and leeway for more corporate abuse! Accountability is essential. Christopher Kabool, Realtor, Cosmetologist, Small Business Owner, Sanford
FL

Yahoo Mail: Search, Organize, Conquer

Christopher Mazur — Jun 13, 2026
Subject: S7-2026-15 From: Christopher Mazur Affiliation: Jun. 13, 2026 Keeping companies

accountable on a quarterly basis is far more productive and transparent than any other form. In my opinion, I believe companies CEOs should be submitting monthly financial statements so that everybody understands and knows where the company stands and knows their decisions are transparent and how they operate their company. In addition, companies should convey with transparency their financial responsibility to their communities that they serve.

Christopher Mazur

Christopher Quinn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christopher Quinn Affiliation: Jun. 13, 2026 The SEC should not undermine the average person who invests by cutting the number of reports. Please keep quarterly reports.

Christopher Quinn

Christopher Sandberg — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christopher Sandberg Affiliation: Jun. 13, 2026 It is essential for investors and regulators to have quarterly insight - keep the 10-Ks!

Christopher Wagner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Christopher Wagner Affiliation: Jun. 13, 2026 Quarterly reporting - NOT Six-month reporting! - otherwise investors could be sold down the river by unscrupulous companies. Christopher Wagner, System Engineer

Sent from my iPad

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christopher young — Jun 13, 2026
Subject: S7-2026-15 Comment From: christopher young Affiliation: Jun. 13, 2026 I'm Tyler Young, a Biomed equipment technician specifically in the Dialysis healthcare sector, and day trader of stocks, etfs, options and also a long term investor in the market. The importance of quarterly reports for the retail investors in the market cannot be understated, access to this information is fundamental to the everyday "average joe" looking for a stock to invest their hard earned money in, with the hopes that they will be able to sell that asset in the future for a profit. It may be an investment for their future retirement or they could be a custodian of a account for their kids that they intend to use as a way to give their kids a leg up on their future, whatever the case may be any retail or even institutional investor needs access to this information on a quarterly basis to make the most informed decision possible on the stock they are going to choose to put their money into with the hopes of growth. The average investor working a 40hour plus work week in a time when the disparity between pay and the cost of living has even six figure earners living paycheck to paycheck and the majority of investors are not able to afford fancy and expensive software that pushes them the most up to date news on individual specific companies so they rely on these quarterly filings to make the most informed investment decisions they can possibly make and taking that free information away from the retail investor will impact the ability to make an informed decision that will directly affect the future of their savings. Let's just be honest about the whole situation, because ultimately this will directly damage

the ability of the retail trader to make informed decisions and ensure they make the best decision on their investments, while the institutions will still have all this information available to them because they are literally the banks holding the profits of the companies they are buying stocks in or are in contact with the other institutions that have the software capabilities to run the numbers of any of the companies they wish to buy shares in, while retail will be in the dark. The system that has been in place for decades requiring quarterly reports to be provided is not broken and extending the reports to six month periods will not fix a problem that does not exist. If anything shorten the reports to monthly, but to leave everyone in the dark for six months is absolutely absurd and I can't believe anyone thought this was somehow a good idea to change this rule, unless some lobbying person is lining the pockets of anyone who would agree this is a good idea. Don't fix what isn't broken.

Kind Regards,
Tyler Young

Chrysanne Vogt — Jun 13, 2026
Subject: S7-2026-15 From: Chrysanne Vogt Affiliation: Jun. 13, 2026 Keep the reporting quarterly! I need accurate information on my investments. I am a retired union bricklayer, located in CT. Thank you.

Chrysanne Vogt — Jun 13, 2026
Subject: S7-2026-15 From: Chrysanne Vogt Affiliation: Jun. 13, 2026 Keep the reporting quarterly! I need accurate information on my investments. I am a retired union bricklayer, located in CT.

Chuck Adams — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chuck Adams Affiliation: Jun. 13, 2026 Stay with quarterly reports.
Charles Adams, retired pharmacist, Snohomish WA.

Sent from my iPhone

Chuck Rabe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Chuck Rabe Affiliation: Jun. 13, 2026 Just another power grab by the wealthy to further slavishly subjugate the the workers who do the work that makes their plans for wealth come true only to be betrayed into serfdom by their refusal to share the wealth.

Sent from my iPhone

Cindy Brooks — Jun 13, 2026
Subject: S7-2026-15 From: Cindy Brooks Affiliation: Jun. 13, 2026 There is already to much fraud and corruption. Oversight must continue to be robust and vigilant to ensure transparency!

This is literally your job, do it!

Cynthia Brooks
AP Specialist
Delaware, USA

Cindy Croxton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cindy Croxton Affiliation: Jun. 13, 2026 Cindy Croxton SVP 6 months is too long to keep a client in the dark

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Cindy Hokins — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cindy Hokins Affiliation: Jun. 13, 2026 They need to keep it,so they can not hide things any longer.

Cindy Norris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cindy Norris Affiliation: Jun. 13, 2026 Are you kidding me? Everytime we turn around our rights and protections are being destroyed. Just stop! No hiding! We demand quarterly reporting!

Sent from my iPhone

Cindy Ridao — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cindy Ridao Affiliation: Jun. 13, 2026 Cynthia Ridao
Retired
Otwell, IN
Pike County, IN
Keep Quarterly Reporting

Get Outlook for iOS

Claire Montgomery — Jun 13, 2026
Subject: S7-2026-15 Comment From: Claire Montgomery Affiliation: Jun. 13, 2026 Quarterly reporting is essential for the many investors who don't make up the 1% of the most wealthy people on Earth. Keep it more fair!

Claire Scheele — Jun 13, 2026
Subject: S7-2026-15 Comment From: Claire Scheele Affiliation: Jun. 13, 2026 Claire Scheele,

retiree. It is important for me and my financial advisors to have quarterly reporting to maintain my portfolio. I now live off this portfolio and need to access reporting AT LEAST quarterly. Keep this reporting quarterly.

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claudia johnson — Jun 13, 2026
Subject: S7-2026-15 Comment From: claudia johnson Affiliation: Jun. 13, 2026 Continue quarterly reports. We need to know what companies are and are not doing with our investments. Large companies are already getting a huge benefit as many of them are not paying any or little federal taxes.
Claudia Johnson

Claudia L Colety — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Claudia L Colety Affiliation: Jun. 13, 2026 Full disclosure every day, week, month, quarter and year. It's our money and we want to know how it is being invested and what the daily returns are.

Sincerely,
Claudia Louise Graham
512-657-5489

Claudia Medure — Jun 13, 2026
Subject: S7-2026-15 Comment From: Claudia Medure Affiliation: Jun. 13, 2026 I request that companies continue reporting at least quarterly. It keeps everyone transparent, and allows investors to react in proper time to changes with the company or stock.

Sent from my Galaxy

Clayton Delery — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Clayton Delery Affiliation: Jun. 13, 2026 Please keep the market reports quarterly. It makes
Financial planning so Koch clearer and easier.

Sent from my iPhone

Clifford Dube — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Clifford Dube Affiliation: Jun. 13, 2026 It has become a market standard and in my opinion, catches discrepancies early and provides companies that struggled through a quarter a quicker recovery time.
-signed-A stockbroker and financial advisor for41 years-retired.

Sent from my iPhone

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cmlstudio — Jun 13, 2026
Subject: Comment on S7-2026-15 From: cmlstudio Affiliation: Jun. 13, 2026 To whom it concerns,

I'm a 70 year old female wife to a retired US Coast Guard Senior Chief. We can't afford to lose a portion of our portfolio. Reporting quarterly has for the past 56 years has proven to be most beneficial. Please do not revert to standards we used 56 years ago. A loss at this stage in our lives would be detrimental to our ability take care for ourselves and stay off of any type of Public Assistance. Cuts are already being made in Healthcare and Medicare. Inflation is out of control. Why would you rip one thing away from us that is not a big hit to you but enormous to us?

Confused in Concord,

Mrs. Brian K Lindberg

Colleen Conley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Colleen Conley Affiliation: Jun. 13, 2026 It is highly unadvisable to allow companies to hide their results for periods of time. Retirement funds are essential for millions of Americans and they deserve transparency to safe guard their investments. This can only benefit companies to the detriment of stockholders.

Colleen Conley

Sent from my iPhone

COLLEEN KREMSREITER — Jun 13, 2026
Subject: S7-2026-15 From: COLLEEN KREMSREITER Affiliation: Jun. 13, 2026 We have the right to know that the executives are doing there jobs of protecting our money. This is important as we invest our money in their companies. They need to be held accountable.

Colleen Kremsreiter
Retired
Illinois

Sent from my iPhone

Colleen Myrick — Jun 13, 2026
Subject: S7-2026-15 Comment From: Colleen Myrick Affiliation: Jun. 13, 2026 To hide money from sight is called FRAUD. Comment made by 20 year internal auditor. Colleen Washington State

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Colleen Palermo — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Colleen Palermo Affiliation: Jun. 13, 2026 Transparency must be maintained. The ability to balance a portfolio in a timely way based on market fluctuations is crucial. KEEP QUARTERLY REPORTING; investors stand to lose otherwise.

Sent from my iPhone

Collin Olsson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Collin Olsson Affiliation: Jun. 13, 2026 My name is Collin, I work in Grand Rapids, Michigan in the non-profit sector. As they say, clarity is kindness. We need companies to be transparent with finances. Reporting only quarterly is a bad idea, the US has tried this before and it was a train wreck. We can't let history repeat itself. Keep companies transparent!

Comcast — Jun 13, 2026
Subject: S7-2026-15 Comment From: Comcast Affiliation: Jun. 13, 2026 We should keep the quarterly reports.

Donnie

Sent from my iPhone

ConCon G — Jun 13, 2026
Subject: Comment on S7-2026-15 From: ConCon G Affiliation: Jun. 13, 2026 I would like you the SEC to do your job and protect us the investors instead of Wall Street! With the advent of computers, there is NO REASON to restrict quarterly reports. It's as easy as creating a program. This is a blatant effort to defraud and conceal critical financial information from investors. Stand up! Stop this change!

Condon — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Condon Affiliation: Jun. 13, 2026 There is more accountability with quarterly reports. This system has worked well for decades, why change it?

Thank you

John Condon
Asset Manager
Nashville TN

Connie Golden — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Connie Golden Affiliation: Jun. 13, 2026 Why do we want to go backwards???

Connie Jordan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Connie Jordan Affiliation: Jun. 13, 2026 I respectfully request SEC to keep quarterly reports. It is very important to keep reports quarterly. Thank you.

Sent from my iPhone

Constance Gilhooly — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Constance Gilhooly Affiliation: Jun. 13, 2026 Constance Gilhooly, retired elementary principal, Englewood, Oh

Keep transparency of quarterly reporting. These companies are to be working for shareholders, not lining their own pockets disproportionately. It’s certainly not fair , right or ethical to destroy peoples’s savings for retirement.

Sent from my iPhone
Connie Gilhooly

Constance Schneider — Jun 13, 2026
Subject: S7-2026-15 Comment From: Constance Schneider Affiliation: Jun. 13, 2026 My name is Constance Schneider; I am a retired teacher and I rely on my invested savings to pay my bills. I need quarterly reports so I can make wise decisions about my investments before drastic changes can lessen the value of those investments. Longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to me and my investments. Please keep the quarterly reporting as it is.
Constance Schneider

Sent from my iPhone

Corey Sickinger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Corey Sickinger Affiliation: Jun. 13, 2026 Quarterly reporting

provides the essential transparency that American investors need and deserve. Anything less is just enabling corporate malfeasance. Preserve Quarterly Reporting!

Cory Bickford — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cory Bickford Affiliation: Jun. 13, 2026 My name is Cory Bickford and I'm a music educator and performer based in Florida. I'm concerned about quarterly reporting being reduced to bi-annual reporting, as economic data of years past has shown how this stagnates economic growth and hurts the market and returns for investors, and I'm concerned about my IRA and retirement accounts. I don't see a good reason to go back to an old way of doing things, we moved forward as a society for a reason. Please don't take steps backwards.
-Cory

CRAIG HENRY — Jun 13, 2026
Subject: S7-2026-15 Comment From: CRAIG HENRY Affiliation: Jun. 13, 2026 I'm a retired architect with my life savings in stocks. It is very important to me and my family to see the quarterly reports for the companies we invest in. Craig C Henry - Architect

Sent from my iPhone

Craig Jordan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Craig Jordan Affiliation: Jun. 13, 2026 Earnings season occurring 4x annually is the Established Heartbeat of the market. Do not dilute it to 2x annually, please. Quarterly reporting of earnings has served both institutional investors and retail investors well for over 50 years, why fix something that is not broken? Do what best serves America's world leading equities market and retain quarterly reporting.

All the Best,

R. Craig Jordan

Craig Marker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Craig Marker Affiliation: Jun. 13, 2026 I'm giving my support to keeping this quarterly as it has been for as long as I can remember. It's only makes sense when it comes to making informed decisions regarding my retirement.

Craig Palazzo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Craig Palazzo Affiliation: Jun. 13, 2026 Eliminating quarterly reports puts some folks at a real disadvantage. We would be in in that group. Can't support this proposal.

Craig Palazzo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Craig Palazzo Affiliation: Jun. 13, 2026 Eliminating quarterly reports puts some folks at a real disadvantage. We would be in in that group. Can't support this proposal.

Craig Sosebee — Jun 13, 2026
Subject: S7-2026-15 Comment From: Craig Sosebee Affiliation: Jun. 13, 2026 Transparency is only a bad word for those wishing to hide something. We need more transparency not less. The insiders already have the upper hand over regular investors. Cutting out their ability to have an accountability session quarterly might as well be saying you have to invest your money blindly and hope for the best. I assure you the best won’t happen. Keep the requirement quarterly if you value transparency and accountability for regular investors. Make it bi-annually if you want to create another avenue for Wall Street to pull the blinds down in an already too dark room.

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creteau — Jun 13, 2026
Subject: Comment on S7-2026-15 From: creteau Affiliation: Jun. 13, 2026 Transparency is important ti the AmKeep quarlerlt reporting so we can understand hiw tgese companies are performing erican public. We want to know whats really happening. We have investments and need to have information so that we can make informed decisions. Jane Creteau, Retired, Lakeville, PA

Sent from my T-Mobile 5G Device

Crystal Smith-Gem — Jun 13, 2026
Subject: S7-2026-15 Comment From: Crystal Smith-Gem Affiliation: Jun. 13, 2026 KEEP THE REPORTING QUARTERLY WITH TRANSPARENCY, INTEGRITY AND HONESTY!!! WE DESERVE AND REQUIRE NOTHING LESS!! WE WORK HARD FOR OUR MONEY AND DESERVE PROTECTION FROM ANY NEFERIOUS ATTEMPTS TO MISMANAGE OUR HARD EARNED MONEY, AND PROSPERITY FROM OUR HARD EARNED MONEY!!!! KEEP OUR MONEY SAFE WITH AND TRANSPARENCY ASSURED WITH QUARTERLY REPORTING!!
CRYSTAL J READY, RN FROM MAINE

Sent from my iPhone

Crystal Townsend — Jun 13, 2026
Subject: S7-2026-15 Comment From: Crystal Townsend Affiliation: Jun. 13, 2026 As a middle aged

woman with more than 25 working years behind me and many more still ahead, I am concerned how this could change the trajectory of my savings.

I already have to expect a cut to no social security benefits available later in life that I've contributed to since age 15. Please keep Quarterly reporting!!!

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cuong vuong — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: cuong vuong Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I always believed the goal of the SEC was to protect consumers right and level the playing field for all consumers. How does this ruling help consumers make better decision? Getting information from companies is already hard enough as it is. Not knowing what a company does for 6 month can and will increase opportunity for fraud. Is this really for the betterment of consumers? I dont believe so.

Cydney Walker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cydney Walker Affiliation: Jun. 13, 2026 Stop trying to get over on laypeople. Everything you are trying to change to is putting us in the dark while some overload you want to cow-tow to makes money off us not knowing. Then when we get info 6 months from the past, it’s too late!! Stop trying to make the commoners your foot stool to becoming richer.

Sent from my iPhone

Cyndi Noraian — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cyndi Noraian Affiliation: Jun. 13, 2026 As a retiree and active investor, timely quarterly information is of more use to me than semiannual data, even if I don't act on the reporting more than annually. Corporations must continue to release quarterly reports to keep investors informed.
Cynthia Noraian

Cyndy Woodham — Jun 13, 2026
Subject: S7-2026-15 From: Cyndy Woodham Affiliation: Jun. 13, 2026 I sould have the right to know what is going on with my investments in a timely manner.

Cynthia Barber — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cynthia Barber Affiliation: Jun. 13, 2026 The SEC appears willing to allow extended periods without a reason. Perhaps it is to aid some members of the current regime time to hide illegal and immoral trades, specifically insider trading based on data only available to the White House occupants. Also only given to members of Congress for their enrichment. This is totally irresponsible and recklessness that can only increase the lack of trust from Americans.

Cynthia Harris — Jun 13, 2026
Subject: S7-2026-15 From: Cynthia Harris Affiliation: Jun. 13, 2026 I am 78 and a registered voter who is watching morality being shredded
Integrity needs to be upheld- There was never a more critical time for this action

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Cynthia Nieman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cynthia Nieman Affiliation: Jun. 13, 2026 Please be careful! Social Security isn't enough for retirees and taking any of our investments, which are already volatile, is endangering our welfare. Don't let history repeat itself.

Cynthia Patton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cynthia Patton Affiliation: Jun. 13, 2026 Protect the people first, this is a stupid and careless path to take …. One we have walked before!!!!!!!

Cynthia Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cynthia Smith Affiliation: Jun. 13, 2026 The quarterly reporting needs to remain. As a financial credit analyst I know how quickly changes in a companies economic position can happen and the resulting inadequacies when reporting is poor or delayed.

Sent from my iPad

Cynthia Villegas — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Cynthia Villegas Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:

I want transparency not secrecy.

Cynthia Weeks-Kummer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Cynthia Weeks-Kummer Affiliation: Jun. 13, 2026 Please keep qtrly reporting. It's important for the private investor as this is a consistent tool that many small investors rely on. Small investors should be considered important to many of these companies! Small investors together can make a difference!

Sent from my iPhone

Cynthia Woodham — Jun 13, 2026
Subject: S7-2026-15 From: Cynthia Woodham Affiliation: Jun. 13, 2026 I sould have the right to know what is going on with my investments in a timely manner.

Yahoo Mail: Search, Organize, Conquer

Cyrille Brennan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Cyrille Brennan Affiliation: Jun. 13, 2026 Ignore history and you tend to repeat it. I can't afford to lose any more of my savings. Mandate that quarterly reporting continues.

D. Fran Morley — Jun 13, 2026
Subject: S7-2026-15 Comment From: D. Fran Morley Affiliation: Jun. 13, 2026 Less transparency is never a good thing. Changes that only help major investors and/or banking and investment firms while denying small investors comparable benefits are never a good thing. Quarterly reporting helps keep firms honest and helps keep everyone's money safer. Don't change it. We are self- employed and have been small investors for 50 years and it's what we are relying on for retirement. ~Tom & Dorothy Morley, Chattanooga, TN

Sent from my iPad

D. Jordan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: D. Jordan Affiliation: Jun. 13, 2026 Killer of the common people 's savings. Another boom to corporate greed. Do not take our savings.

Dalaney Elliott — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dalaney Elliott Affiliation: Jun. 13, 2026 Dalaney Elliott, Nurse,
Companies are not private citizens, and must remain open and honest about their finances and business practices to prevent lack of accountability.

Dalaney

Dale Gomez — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dale Gomez Affiliation: Jun. 13, 2026 If you cut reporting you are now allowing a clearly heavily corrupt administration too often fueled by cash from dubious Wall Street gains via citizens United dark money to further pillage and plunder our country. Be a patriot and do not give the con man in the presidential position any more opportunity to screw average Americans out of their retirements

Sent from my iPhone

Dale Heinig — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dale Heinig Affiliation: Jun. 13, 2026 This is a very bad idea. It a step backwards that could have seriously negative consequences for investors. Is it worth the risk? I don't think so.

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dale nelson — Jun 13, 2026
Subject: S7-2026-15 Comment From: dale nelson Affiliation: Jun. 13, 2026 The proposed rule change is just a coverup for more corporate corruption.

Dale Nelson

Sent from my iPad

Dalton butler — Jun 13, 2026
Subject: S7-2026-15 From: Dalton butler Affiliation: Jun. 13, 2026 If this has been working since 2002 what is the problem. Seems like we want to put the weasel in the hen house. Leave it along

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Dame Frank — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dame Frank Affiliation: Jun. 13, 2026 Dr Diane Frank, Publisher, CEO. My shareholders certainly wouldn't approve if I kept them in the dark while I wildly spent all their investments. Apologize later rather than ask for approval? Not moral, certainly not ethical. Stay with quarterly reporting.

Dan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dan Affiliation: Jun. 13, 2026 We need more disclosure not less! Keep the reporting the reporting quarterly!

Yahoo Mail: Search, Organize, Conquer

Dan — Jun 13, 2026
Subject: S7-2026-15 From: Dan Affiliation: Jun. 13, 2026 doing what Trump's SEC wants is an invitation to corruption

Sent from my iPhone

Dan Blake — Jun 13, 2026
Subject: S7-2026-15 From: Dan Blake Affiliation: Jun. 13, 2026 The more reporting provides more

transparency.

Dan Castle — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dan Castle Affiliation: Jun. 13, 2026 Keep Quarterly Reporting . Danny Castle retired Michigan. I like being able to get info before the hammer fall's.

Dan Check — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dan Check Affiliation: Jun. 13, 2026 We need more transparency in this country, not less. Keep the reporting quarterly!! It’s outrageous that you would even consider this change. Thanks!

Sent from my iPhone

Dan Foster — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dan Foster Affiliation: Jun. 13, 2026 Quarterly reporting is an important way for the public, investment firms, shareholders, employees and news media to determine the financial condition of a company. Twice a year reporting is not sufficient, keep the current quarterly 10Q and annual 10K formats.

Dan Foster, Finance/Accounting Supervisor, retired, Ford Motor Company/Ford Motor Credit Company

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Dan Harvey — Jun 13, 2026
Subject: S7-2026-15 From: Dan Harvey Affiliation: Jun. 13, 2026 This trend of the wealthy living above the regulations & laws that apply to everyone else is not only unjust, it encourages them to act with impunity. In almost every case of those who operate
soley for self enrichment, it is everyone else who suffers & pays for their crimes. Enough! We' re sick of it. This is why Luigi Mangione is considered a hero by many

Yahoo Mail: Search, Organize, Conquer

Dan India — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dan India Affiliation: Jun. 13, 2026 Quarterly reporting is critical for investors to monitor their investments. Such needs to be public.

Monthly political reporting needs to be public disclosing public figure instruments to avoid corruption

Dan India
Via IPhone

Dan Sterling — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dan Sterling Affiliation: Jun. 13, 2026 Quarterly reporting is required to keep as much transparency as possible with businesses so investors can make informed decisions about their investments. To eliminate it would create a dangerous precedent where a business could hide financial issues that investors should be aware of.

Dan Weideman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dan Weideman Affiliation: Jun. 13, 2026 It's my **** money. Stop even thinking of switching to 6 months.

Dana Browning — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dana Browning Affiliation: Jun. 13, 2026 As an individual investor, I prefer quarterly reporting since it has been working fine for many years. I refuse to invest in private companies because of their lack of transparency when compared to publicly traded companies. Big and small companies are use to doing quarterly reporting and transitioning to semiannual could result in more complicated reporting.

Dana Browning — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dana Browning Affiliation: Jun. 13, 2026 As an individual investor, I prefer quarterly reporting since it has been working fine for many years. I refuse to invest in private companies because of their lack of transparency when compared to publicly traded companies. Big and small companies are use to doing quarterly and transitioning to semiannual could result in more complicated reporting.

Yahoo Mail: Search, Organize, Conquer

Dana Jackson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dana Jackson Affiliation: Jun. 13, 2026 What a terrible idea. The data does not support this return to an oppauque reporting system where small investors need the information to make decisions on a companies profitability. This will reduce investment and reduce returns and not reward companies and small investors by doing well that demonstrate their ability to pivot as markets change and only reward those with insider information.

Danesha Artis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Danesha Artis Affiliation: Jun. 13, 2026 I work for a bank, specifically in a document custody capacity, and I have to say that regressing to something this harmful while the economy is in flux is folly. While the President is happy playing chicken and gaming the stock market to tune up his own pockets, having the lack of reporting is detrimental and does not engender faith in the market. Entertaining this while the economy looks like it will crash due to idi***c moves..? Ignorant. We need transparency in the market because the health of it affects us all. And to shortchange that will shortchange us all.

Danette Morton-Page — Jun 13, 2026
Subject: S7-2026-15 Comment From: Danette Morton-Page Affiliation: Jun. 13, 2026 Absolutely people should have access to their investments.

Danette Morton-Page

Sent from my iPhone

Dani Barnett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dani Barnett Affiliation: Jun. 13, 2026 Keep the SEC reporting as normal; I.E. on a quarterly basis.
This matters to many but especially retired folks who need to keep any eye on their money.
Signed, MS. D. Barnett, CST, MA, BHT

Daniel and Rhonda Belzile — Jun 13, 2026
Subject: S7-2026-15 From: Daniel and Rhonda Belzile Affiliation: Jun. 13, 2026 Rhonda Belzile, retired teacher, Willsboro , NY Quarterly reporting needs to continue. It helps to keep everyone honest and it gives stockholders and others with vested interests a way to keep up to date with what is going on within. As a teacher I had to report weekly and I was paid very little compared to what big corporations pay their top executives. Certainly a quarterly report is not asking too much!

Sent from my iPhone

Daniel Bertsch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Daniel Bertsch Affiliation: Jun. 13, 2026 Quarterly is perfect. Do not change it! My retirement income is at stake. Daniel Bertsch, age 75

Daniel Finnegan — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Finnegan Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This proposal would do nothing but make it easier for insider trading (which is already rampant) to be both more efficient and effective at the expense of the rest of American portfolios.

Daniel Kill — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Daniel Kill Affiliation: Jun. 13, 2026 Don’t change the reporting time period to quarterly. At 77 y/o with $ 1.2 million , don’t need investment decisions made that far out. Dan Kill

Get Outlook for iOS

Daniel Wilkos — Jun 13, 2026
Subject: S7-2026-15 Comment From: Daniel Wilkos Affiliation: Jun. 13, 2026 Dont make it easier for corporations to obscure their financial health. Transparency is key to market participation and evening the playing field between institutional and individual investors.

Danielle Bina — Jun 13, 2026
Subject: S7-2026-15 From: Danielle Bina Affiliation: Jun. 13, 2026 SEC-

Corporate greed and unethical behavior demand quarterly accountability. Please represent the people, not the aristocracy. I respectfully ask you to maintain the current quarterly reporting standards.

Sincerely,
Danielle Bina

Danny Cohen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Danny Cohen Affiliation: Jun. 13, 2026 Quarterly reporting or more frequent suits me fine

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Darlene Powers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Darlene Powers Affiliation: Jun. 13, 2026 Do not do this!

Sent from my iPhone

Darol Belman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Darol Belman Affiliation: Jun. 13, 2026 I believe that quarterly reports are a good thing that should be retained because many investors use that information to make investment decisions, and it also keeps the records up to date. Without these deadlines, companies have been definitely known to stop being honest and it can literally do great damage to the economy.
Darol Belman, retired.

Darrell Garner — Jun 13, 2026
Subject: S7-2026-15 From: Darrell Garner Affiliation: Jun. 13, 2026 The SEC must continue requiring companies to report quarterly Financials so the small investor can receive the opportunity for maximum earnings as has been shown to be more than 6 months reporting. Also, 6-month reporting

allows bad actors more time to hide their self-serving policies. Darrell Garner, Retired Industrial Engineer,

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Dave E — Jun 13, 2026
Subject: S7-2026-15 From: Dave E Affiliation: Jun. 13, 2026 How hard to you have to abuse primates to make them not have kids!? #fertilitytrap

David Esposito
630.596.7800 David.Esposito1@gmail.com

DAVE FAURE — Jun 13, 2026
Subject: S7-2026-15 Comment From: DAVE FAURE Affiliation: Jun. 13, 2026 Quarterly reporting must be maintained. As a former CPA auditor for a Big 8 accounting firm, 6 months is far too long to conceal the financial health of a public company. It will also encourage risky behavior by management. Internally, errors will go unknown for too long.

David Faure, retired, former Deputy General Counsel, Transocean Ltd, CPA

Sent from my iPhone

Dave Jernegan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dave Jernegan Affiliation: Jun. 13, 2026 Do not change this rule. We need more oversight, not less. Protect us!

Sent from my iPhone

Dave Lewis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dave Lewis Affiliation: Jun. 13, 2026 Don't change it. Why would you?

David & Sue Lasater — Jun 13, 2026
Subject: S7-2026-15 From: David & Sue Lasater Affiliation: Jun. 13, 2026 Comment Letter to the Securities and Exchange Commission

Re: Maintenance of Quarterly Reporting Requirements (Form 10-Q)

To the Members of the Commission:

I am writing to strongly advocate for the preservation of the current quarterly reporting framework for public companies. As a financial professional holding both CPA and CFA designations, with extensive experience in public accounting—specifically in the preparation and compliance of quarterly financial statements—and as both an institutional and individual investor, I believe reducing the frequency of reporting would be a detrimental step backward for market transparency and investor protection.
Every three months, the dissemination of audited or reviewed financials provides imperative data that drives disciplined investor decision-making. Transitioning to a semi-annual reporting model would obscure the timely visibility required to accurately assess a company's ongoing financial health. A six-month reporting gap creates significant blind spots, leaving investors vulnerable to sudden shifts in performance and market dynamics.
Furthermore, historical precedents like the Enron scandal and other high-profile corporate failures demonstrate that frequent, rigorous disclosure is a vital mechanism for deterring and detecting fraudulent activity. While I am acutely aware of the operational effort and resources required to compile and report financial statements on a quarterly basis, the administrative burden does not outweigh the systemic risks. Reducing reporting requirements introduces an unacceptable risk of increased fraud and eroded market confidence.

Maintaining the quarterly reporting cadence is essential to ensuring the transparency, integrity, and efficiency of our capital markets. I urge the Commission to uphold the current standard.

Sincerely,
Sue Lasater, CPA, CFA

David Cottrell — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Cottrell Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

David Eriksen — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Eriksen Affiliation: Jun. 13, 2026 I can’t believe the SEC wants to violate the public trust by creating a reporting structure that effectively creates a form of insider trading—a set up that provides an advanced time-leveraged advantage to a minor set of stake holders over the majority. Surely this rigging of the investment structure violates existing law—if not explicitly. If this move sits arguably against the word, if not the spirit of the law, those drawing up and implementing this change in reporting will go to jail.

Sent from my iPad

David Ernst — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: David Ernst Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Investors need the transparency provided by quarterly reporting. If quarterly reporting goes away, it could be 9-12 months before important metrics are released, which will likely create much more

volatility environment for investors.

David Harvey — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Harvey Affiliation: Jun. 13, 2026 We are in need of data on a quarterly basis. Do not change the reporting schedule.

David Hatton — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Hatton Affiliation: Jun. 13, 2026 Insiders Already have huge advantages in the investment community…. The small decrease in reporting costs will be more than offset by increased fraud and bankruptcies with much greater impact… and increased litigation and court costs.

David Jones — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Jones Affiliation: Jun. 13, 2026 As a private investor, I rely on quarterly statements to help make my investment decisions. Please keep them and not make our lives harder! This rule change will not improve things in any way for anyone. Of than for the well connected insiders.

Thank you
David Jones

David Kingsley — Jun 13, 2026
Subject: S7-2026-15 From: David Kingsley Affiliation: Jun. 13, 2026 Extending the time between Reporting Financials, seems to Imply that Bought Politicians are Sucking Hind Teat on Bribes.
At the VERY LEAST Keep the Reporting on a Quarterly Basis.
Better Still, Decrease the Reporting time to Monthly

David Kueckels — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Kueckels Affiliation: Jun. 13, 2026 While, personally I wouldn't mind the reduction in volatility that this change would likely create, I think the idea of having the public flying blind in terms of having Hard Data for 6 months is a very questionable idea. Especially at this moment in economic history! Investing has become hard enough with the introduction of all the additional derivatives lately. You might want to throttle those Day Options back if you want to make things less volatile!

David Kueckels, Cincinnati Ohio 45208

David Lamp — Jun 13, 2026
Subject: S7-2026-15 From: David Lamp Affiliation: Jun. 13, 2026 Do not change this rule, quarterly

reporting is very important and necessary for average investors. It also cuts down on corruption and theft!

David Lamp
Campbellsport, Wisconsin

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david lewis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: david lewis Affiliation: Jun. 13, 2026 Leave the system as it is currently!

Sent from my iPhone

David Merrell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Merrell Affiliation: Jun. 13, 2026 Leave the reporting requirements as they are currently. there us no valid reason to change them

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David Oguin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Oguin Affiliation: Jun. 13, 2026 David O'Guin retired Wyoming. Quarterly reports always. Retired with stocks and need these funds to survive. Reporting should be a top priority. SEC tried this and Americans lost a lot of hard earned pay for changing to annual. Please remember you will retire one day too. Trust is very important in OUR markets FOR THE PEOPLE. SINECERLEY,

Sent from my T-Mobile 5G Device
Get Outlook for Android

David Sexton — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Sexton Affiliation: Jun. 13, 2026 With all the fraud these days, we don't need to loosen up and allow companies room to hide information from investors, where insiders are the only ones in the know.

Thank you,

David Sexton

This e-mail message (including attachments, if any) is intended for the use of the individual or entity to which it is addressed and contains information that is privileged, proprietary, confidential and exempt from disclosure. If you are not the intended recipient, or have received this communication in error, please notify the sender immediately. You are notified that any dissemination, distribution or

copying of this communication is strictly prohibited.

David Shepanik — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Shepanik Affiliation: Jun. 13, 2026 Keep it the way it is, quarterly reporting keep it transparent!

Sent from my iPhone

David Stroebel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Stroebel Affiliation: Jun. 13, 2026 No! I don’t agree with it. Corporations can hide negative/impactful events that can trick investors into investing money thinking the corporation is healthy when it is not. I will pull my money out and put it in real estate

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David Thompson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Thompson Affiliation: Jun. 13, 2026 Having less information about the performance of the companies, literally less transparency, would be bad. It would invite more attempts at fraud and hide potential problems at companies longer. If the companies want to be allowed to sell stock to, in effect, borrow our money, they should continue to be required to tells us how and what they are doing with it quarterly. If they don't want the onerous duty, then let them secure fully private financing and go private.
Thank you, David Thompson

David Tikkanen — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: David Tikkanen Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Full disclosure to all..... You need to make it a quarterly report of full disclosure for all so we all have a fair chance earning money....
The world is so screwed up with the wealth disparity between the haves and have nots...

David Underwood — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Underwood Affiliation: Jun. 13, 2026 Quarterly reporting is necessary to keep a playing field more level for small investors like me. Don’t cave to the mega-rich!

David Vance — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Vance Affiliation: Jun. 13, 2026 As an investor and citizen, a semiannual reporting structure will cloak company financials from the public who needs the quarterly information to make investment decisions. Therefore, the only benefits of this rule change are not in the public interest but corporate. Thus, I strongly oppose the rule change for these reasons: (1) I rely on quarterly information to make decisions, (2) longer gaps create an unfair

advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the “savings” to companies are minor compared to the investor’s interest which is paramount.

Thank you,
David Vance
1746 Alderbrook Rd NE
Atlanta, Ga 30345

Sent from my iPhone

David Walker — Jun 13, 2026
Subject: S7-2026-15 Comment From: David Walker Affiliation: Jun. 13, 2026 Why would you remove this safeguard?? How many times will the American public have to be scammed by these institutions?? LEAVE IT BE. If it isn’t broke don’t fix it!!!

Sent from my iPhone

David Yarmosky — Jun 13, 2026
Subject: Comment on S7-2026-15 From: David Yarmosky Affiliation: Jun. 13, 2026 David Yarmosky president of Smb inc in Maryland.
Keep the requirement of quarterly reporting!!

Davidd Levy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Davidd Levy Affiliation: Jun. 13, 2026 My name is Dave Levy and I am a physician heavily invested in the stock market. Quarterly reporting is very important to me so I can confidently invest for my and my family's future with the most up-to-date information

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dawn Burroughs — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dawn Burroughs Affiliation: Jun. 13, 2026 I want quarterly reporting — the transparency allows me to make better financial decisions quickly. Markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era.

Dawn Franklin — Jun 13, 2026
Subject: S7-2026-15 From: Dawn Franklin Affiliation: Jun. 13, 2026 The only way to catch white criminals is constantly watching them and reporting

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dawn Hoff-Borrazzo — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dawn Hoff-Borrazzo Affiliation: Jun. 13, 2026 Dawn Hoff Borrazzo, Florida, removing quarterly reporting is a roll back to an earlier times which overall will harm consumers that have any hope of retiring in their lifetime. Don't do this!

Dawn Johnson — Jun 13, 2026
Subject: S7-2026-15 From: Dawn Johnson Affiliation: Jun. 13, 2026 Remove all Zionists and their followers from every single level of government in every country. Then there will be peace. You are to protect the people SEC, not the 1 percent and above.

Sent from my iPhone

Dawn Walker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dawn Walker Affiliation: Jun. 13, 2026 Immediate reporting!!! No delays or feet dragging. No excuses for failure to report in a timely manner. No trying to imitate Trump with lies, theft, misappropriation, bullying, or extortion.
Keep it honest and above board.

Yahoo Mail: Search, Organize, Conquer

DCKCMC — Jun 13, 2026
Subject: Comment on S7-2026-15 From: DCKCMC Affiliation: Jun. 13, 2026 Do not change quarterly reporting.

Marta Cothran

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ddfish — Jun 13, 2026
Subject: S7-2026-15 Comment From: ddfish Affiliation: Jun. 13, 2026 Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their

shares to you (or your ETF) before the bad news tanks the stock.

Sent from my Galaxy

Deanna Fraizer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deanna Fraizer Affiliation: Jun. 13, 2026 This is the digital age. Information is easier to disclose than ever. Putting investors information back to the 1920s seems a deliberate attempt to sell to people without the knowledge they need to make an informed consent. Everything we own now is " smart" now. I dont wish to buy " dumb" investments. Sounds like unloading poor investments onto misinformed investors.

Deanna Fraizer

Deanne Miller — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deanne Miller Affiliation: Jun. 13, 2026 No way. You think we're stupid? The only reason you'd do this is to hide something and the average person would always lose. Try honesty and transparency.

Sent from my iPhone

Deb Dieter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deb Dieter Affiliation: Jun. 13, 2026 Don't want another Enron moment. As an investor I demand quarterly reports they are crucial to my investments and knowledge of the company.

Deborah K Dieter

Deb Harrison — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deb Harrison Affiliation: Jun. 13, 2026 My name is Deb Harrison. My job title is rental property owner. I live in Irving Texas.I am a licensed professional counselor and board certified registered art therapist who is disabled. I have investments to help

fund my living. Having quarterly gains and losses submissions is Paramount to maintaining transparency in finances so that one can make the decisions to keep or sell investments that are behaving differently than we would like. Allowing corporations to go to twice a year reportingis tantamount to breaking the investor market. if you’re looking to lose investors continue at your own peril.

Debra G. Harrison, LPC

Deb Lashbrook — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deb Lashbrook Affiliation: Jun. 13, 2026 As a retiree and an investor, it is extremely important that I continue receiving quarterly reports on my retirement accounts. These quarterly reports and financial disclosure are essential to transparency, trust and future investing.

Debra

Sent from my iPad

Debbie — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debbie Affiliation: Jun. 13, 2026 Debbie Musumeci, retired OTA, Fort Smith AR. Quarterly is better for all. The general population would be left blinded having major companies silently selling ETF before it gets out to the public and we loose our stocks and finds. Financial scandels will happen and you know it will, as proven in 2008 Enron and many others. Quarterly disclosure make it a little harder and the Ability of shister thieves to cook their docs twice a year leaving us out of the loop and the real losers . Ordinary investors are the life blood of stocks and like everything else we don't seem to matter in the long term but you will lose too when there's nothing left. I totally for keeping quarterly reporting.

Debbie Musumeci.

Debbie Del Signore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Debbie Del Signore Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Respectfully,
D. DelSignore

Debie Neuner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debie Neuner Affiliation: Jun. 13, 2026 Financials should be made available at the very least once a quarter. In today’s high tech world they ought to be

monthly. Easy enough to pull the numbers. No excuses.,

Watch your thoughts ; they become words.
Watch your words; they become actions.
Watch your actions; they become habits..
Watch your habits; they become character.
Watch your character; it becomes your destiny.

Sent from my iPhone

Watch your thoughts ; they become words.
Watch your words; they become actions.
Watch your actions; they become habits..
Watch your habits; they become character.
Watch your character; it becomes your destiny.

Sent from my iPhone

Deborah — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deborah Affiliation: Jun. 13, 2026 If you make the change from quarterly to biannually you are clearly signaling the SEC is in bed with the corrupt trump administration.
Keep my investments honest and healthy.
Deborah Rubano
Retired Seattleite

Deborah Abbott — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deborah Abbott Affiliation: Jun. 13, 2026 It is very important for the SEC to let
us see reporting on a quarterly basis.
It is MY money I worked hard to earn. It is simply what I need to make financial decisions on a timely manner. Deborah Abbott retiree Phillipsburg, NJ

Deborah Alexander-Gioello — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deborah Alexander-Gioello Affiliation: Jun. 13, 2026 Deborah Alexander-Gioello (retired teacher/entrepreneur), Winston-Salem North Carolina We should continue quarterly reporting, as it provides more transparency and information pertinent to investors' decision-making. Returning to semi-annual reporting , as occurred 1955-1970, would have an even more detrimental impact for ordinary, everyday investors today, than ocurred during that period. Now, many more Americans are exposed to the risks of investing, personally and by large-scale effects on national and global economic stability. Lack of transparency and information, inherent in semi-annual reporting, would most likely lead to losses on a scale massive enough to cause

significantly negative impact on our economy. We need to retain quarterly reporting for these reasons.

Deborah Carley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deborah Carley Affiliation: Jun. 13, 2026 Keep this information quarterly and do not leave hard-working Americans
In the dark about their own accounts and assets. This can lead to full-scale corruption on the American people.
I am a retired American citizen.

Deborah Coffin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deborah Coffin Affiliation: Jun. 13, 2026 Quarterly reporting is more vital now than ever before. Please don't change rules to dim transparency more than it is already.

Thank you,
Deborah Coffin

Deborah Dudley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Deborah Dudley Affiliation: Jun. 13, 2026 I rely on quarterly reports to make decisions to insure my financial security. Don't put me in the dark for 6 months 🤬
Deborah Dudley

Deborah Hayes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deborah Hayes Affiliation: Jun. 13, 2026 Dear Sirs and Madams;

Less oversight is not best when it comes to accountability of large companies and so it should stay quarterly reporting in order to keep up the cadence and the order that is now working.

Thank you for taking into consideration our comments.
Deborah Hayes, BSN, RN, PNMT-BC. Southwest Missouri.

Deborah Neuner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deborah Neuner Affiliation: Jun. 13, 2026 Financials should be made available at the very least once a quarter. In today's high tech world they ought to be monthly. Easy enough to pull the numbers. No excuses.,

Watch your thoughts ; they become words.
Watch your words; they become actions.
Watch your actions; they become habits..
Watch your habits; they become character.

Watch your character; it becomes your destiny.

Sent from my iPhone

Deborah Peacock — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Deborah Peacock Affiliation: Jun. 13, 2026 Unacceptable!!!!! Too much corruption with this administration. We need constant transparency or they will rob us blind!!!!

Debra Barnes — Jun 13, 2026
Subject: S7-2026-15 Comment From: Debra Barnes Affiliation: Jun. 13, 2026 Keep the transparency! Keep some honesty in business!

Sent from my iPhone

Debra Cline — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debra Cline Affiliation: Jun. 13, 2026 WHAT SAVING? MOST CANT SAVE A DIME BECAUSE OF THE DAM RICH WITH TITLES,

THEY ALL DON'T DESERVE!

Debra Collett — Jun 13, 2026
Subject: S7-2026-15 From: Debra Collett Affiliation: Jun. 13, 2026 The SEC MUST keep this quarterly rule! It protects us and holds the companies accountable for our funds. This matters to me as I hold mutual funds and stocks - as an investor I want protection!

Deb Collett

Debra Kirkland — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debra Kirkland Affiliation: Jun. 13, 2026 Debra Kirkland, Operator, San Antonio, TX. The public including myself wants more transparency, not less.

Sent from my iPhone

Debra Kraus — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Debra Kraus Affiliation: Jun. 13, 2026 It is imperative that quarterly reporting stay in place to protect investors from the pervasive and insidious corruption that seems to be the news of the day.

Debra Lorenzetti — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debra Lorenzetti Affiliation: Jun. 13, 2026 Why tamper with something that works? History proves this. I can only assume this is only for the benefit of big corporations.

Debra Rackear — Jun 13, 2026
Subject: S7-2026-15 Comment From: Debra Rackear Affiliation: Jun. 13, 2026 Quarterly reporting is the minimum that should be allowed to keep us informed on company performance. Anything less than quarterly reporting would be evasive, misleading, and amount to hiding information.
Thank you,
Dr. Debra Rackear, DVM, diplomate ACVIM

Debra Roti — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Debra Roti Affiliation: Jun. 13, 2026 My name is Deb Roti from northern Illinois. I am a retired teacher who is trying to invest wisely in the market to ensure my future. The return to quarterly reporting,I'm afraid, will diminish my returns.

Sent from my iPhone

Debra Rutlen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Debra Rutlen Affiliation: Jun. 13, 2026 Now that I have retired, quarterly reporting is more important than ever!
Debra Rutlen

Dede Long — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dede Long Affiliation: Jun. 13, 2026 We need quarterly reports to know how to manage our investments!!

Sent from my iPhone

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dee — Jun 13, 2026
Subject: S7-2026-15 Comment From: dee Affiliation: Jun. 13, 2026 I want quarterly reports!

Dellguy — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Dellguy Affiliation: Jun. 13, 2026 I am a Charles Schwab investor with $1.6 million in the market. I am strongly opposed to abandoning corporate quarterly reporting. More transparency and accuracy is needed in financial reporting, not less. Do not forget the DOT COM crash in 2001 when financial reporting was full of lies and omissions. Lost $50,000 on Enron, $50,000 WorldCom, Lost $50,000 on Tyco, etc.

Stephen E. Simons (76)
Austin, Texas
Retired from DELL

Sent from my iPad

Dena Ryane — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Dena Ryane Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I want the system to keep its integrity to ensure that investors continue to trust our markets.

Denise — Jun 13, 2026
Subject: S7-2026-15 From: Denise Affiliation: Jun. 13, 2026 We need to keep them in check! Quarterly is one way to limit the time between checks and balances, and pull in the reins if they veer off course.

Sent from my iPhone

Denise Beyer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Denise Beyer Affiliation: Jun. 13, 2026 Keep us informed quarterly!

Denise Dow — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Denise Dow Affiliation: Jun. 13, 2026 Why are you trying to destroy the working class. The people who keep this country alive and thriving? This is a TERRIBLE idea.

Sent from my iPhone

Denise Gimon — Jun 13, 2026
Subject: S7-2026-15 From: Denise Gimon Affiliation: Jun. 13, 2026 Denise Gimon of USPS in Denver, NC 28037 Please continue with the quarterly reports, there is NO WAY the CEO's will honest! My TSP needs those reports to make sound judgement
to add to my funds or not! I am not a trillionare, please protect our retirement. Thank you,

Yahoo Mail: Search, Organize, Conquer

Denise Gimon — Jun 13, 2026
Subject: S7-2026-15 From: Denise Gimon Affiliation: Jun. 13, 2026 Denise Gimon of USPS in Denver, NC 28037
Please continue with the quarterly reports, there is NO WAY the CEO's will be honest! My TSP needs those reports to make sound
judgement to add to my funds or not! I am not a trillionare, please protect our retirement. Thank you,

Yahoo Mail: Search, Organize, Conquer

DENISE MCMASTER — Jun 13, 2026
Subject: S7-2026-15 Comment From: DENISE MCMASTER Affiliation: Jun. 13, 2026 This stinks of fraud and manipulation. Keep quarterly reports. They have them anyway. Why hold back?

Denise Mellor — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Denise Mellor Affiliation: Jun. 13, 2026 Let’s not turn the clock back 70 years to instill failed practices that have absolutely no benefit to consumers and all the benefit to big business. I am retired and on a fixed income. I cannot afford to lose anything from my life’s savings. Let’s move forward with proven best practices.

Respectfully,

Denise Mellor
Sr Technology Manager (Retired)

Denise O'Toole — Jun 13, 2026
Subject: S7-2026-15 Comment From: Denise O'Toole Affiliation: Jun. 13, 2026 I’m Denise O’Toole, a retired federal employee. I want the continued transparency of quarterly reports, a symbol of accountability that is the historical hallmark of the American way.

Denise Partin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Denise Partin Affiliation: Jun. 13, 2026 My name is Denise Partin, I’m a nurse practitioner. I feel it’s important to continue the quarterly reporting for accountability and full disclosure to us investors. if reporting continues twice yearly, it will create distrust between investors and companies.

Sent from my iPhone

Denise Reyes — Jun 13, 2026
Subject: S7-2026-15 Comment From: Denise Reyes Affiliation: Jun. 13, 2026 Denise Reyes, Retired

federal worker.
This seems to be another way to hide what they are doing with my money. When any company hides their business practices it always turns out bad for investors. I want to see what is happening to my investment when ever I want.
What is the need for this secrecy?

Denise Reyes

Denise Stoot — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Denise Stoot Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
It goes without saying that quarterly reports are the minimum standard for retail investors to keep track of what is happening inside the companies they are investing at in.
I urge you to not change this. I urge you to follow your commitment and protect retail investors.

sincerely,
denise stoot

Dennis Gill — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dennis Gill Affiliation: Jun. 13, 2026 Please keep the Quarterly reporting. Six months is to long of a time period without reporting.

Smooth Sailing,

Dennis "Mu-Sick" Gill
USCG Master, 100GT
ABS, Unlimited
+1 305-731-6795

Dennis Irby — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dennis Irby Affiliation: Jun. 13, 2026 No one outside the govt. wants semi-annual reports that I know of. Keep the reports quarterly. Dennis Irby, Retired.

Sent from my iPhone

Dennis Marceron Mental Health Counselor — Jun 13, 2026
Subject: File No. S7-2026-15 From: Dennis Marceron Please keep the reporting requirements quarterly in order to hold companies accountable and to keep the public informed and protected.

Dennis McDonough — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dennis McDonough Affiliation: Jun. 13, 2026 It is absurd that only insiders would have access to data to monitor their portfolio performance on a quarterly basis. Our financial and tax systems already strongly favor the wealthy. Both systems need a major overhaul that benefits everyone.

Sent from my iPhone

Dennis Midkiff — Jun 13, 2026
Subject: S7-2026-15 From: Dennis Midkiff Affiliation: Jun. 13, 2026 Quarterly reporting is necessary to keep accurate track of companies finances and progress toward goals.
D Midkiff

Derrick Anderson — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Derrick Anderson Affiliation: Jun. 13, 2026 What to say.. you people know what this means.. the studies you do on your own money and other money explains it.. you don't need a week thought out plan.. just stop doing this bu****it that inherently sc***s people not working within the loop of a certain 'group " of people.. just stop it.. leave it as it was and use your brain for something worthy, like spending time with your family, instead of destroying others families.. grow up and chill the fk out..

Derrick Elbus — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Derrick Elbus Affiliation: Jun. 13, 2026 Keep the Quarterly Reporting!!!

Derrick Elbus

Desiree Emig — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Desiree Emig Affiliation: Jun. 13, 2026 Are you kidding me? What about this is good for the American people? Keep those Uber rich super rich at the cost of everyone else? This is so morally corrupt it makes me sick and you should be ashamed! Does no one have any morals or values anymore?

Sent from my iPhone

Diana D Danis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diana D Danis Affiliation: Jun. 13, 2026 Quarterly reporting helps keep business honest and protects earnings and investments. Rewinding the clock to the

1950s will harm investors. Don't roll back!

Diana Kohler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Diana Kohler Affiliation: Jun. 13, 2026 We are the investors. We deserve to get a quarterly report. Actually, we deserve to know daily.

Sent from my iPad

Diana Miller — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diana Miller Affiliation: Jun. 13, 2026 Diana Miller, retired, Florida.
Jerry Miller, retired, Florida
It didn't work before, what makes any intelligent person think it will work now? We live on a fixed income. We cannot afford to lose 1/3 of my savings because you want to mess around with the system. If this is your idea, we want to see your financial records to see who is paying you to make such st***d recommendations. Learn from history. Don't repeat st***d mistakes.
Diana & Jerry Miller

Diana Skyles — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Diana Skyles Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Transparency is something we need more of, not less. Quarterly reports help everyone. Why would we do away with them?

Diane — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diane Affiliation: Jun. 13, 2026 Keep them coming 4 times a year. It hasn’t been an issue for decades. We look at our own finances more frequently- companies should have the same transparency!

Sent from my iPhone

Diane Eisenhower — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diane Eisenhower Affiliation: Jun. 13, 2026 Dear SEC,

I'm writing to express my strong support to continue quarterly reporting. This is critical for transparency so that consumer and investors can make informed decisions and protect their investments. Less frequent reporting could hide financial problems from investors and increase market instability and risk.

Diane Eisenhower
Vero Beach, Florida

Diane klimas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Diane klimas Affiliation: Jun. 13, 2026 That is insanely wrong & disgraceful. Unfair & unethical, how could it possibly be legal?

Sent from my iPhone

Diane Kuc — Jun 13, 2026
Subject: S7-2026-15 Comment From: Diane Kuc Affiliation: Jun. 13, 2026 Quarterly reporting allows for better accountability. Reporting every six months allows for unethical behavior and secrecy. This should NEVER even be considered!

Sent from my iPhone

Diane Lehmann — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diane Lehmann Affiliation: Jun. 13, 2026 D . Lehmann, widow, on SS & small pension. I have lost a lot of savings this year due to the simple cost of living. Folks in Washington DC have only one thing on their minds. “Themselves.” Please keep the quarterly report.
I live in Dayton Ohio.

Sent from my iPhone

Diane Smith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diane Smith Affiliation: Jun. 13, 2026 Diane Smith, retired, Williamsburg, VA
Quarterly reporting is essential fur investors, large and small, to maintain knowledge and control of your investments. It is also the best way to have fiscal accountability.

Diane Smith

Diann Suttle — Jun 13, 2026
Subject: S7-2026-15 From: Diann Suttle Affiliation: Jun. 13, 2026 Quarterly reporting needs to stay before this administration try’s to cheat with falsehoods. There isn’t a ‘real’ reason for this to change!!!

Diann Yambor — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Diann Yambor Affiliation: Jun. 13, 2026 Keep as is! Do not change!

Diann yambor

Dianne Bryant — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dianne Bryant Affiliation: Jun. 13, 2026 It is a wrong intention of the SEC to reduce the obligation of these people, these financial institutions, they must sign and review their responsibilities to their clients in each quarter of the year.
Money has too great a power over people. That is why these safeguards were instituted! The people who are doing this work may have good intentions going in to this work. But life is tough, temptation is a real problem. All of these people are largely good people. But every human is susceptible to temptation at one point or another.

Sincerely,
Dianne Bryant

Dianne Lindeman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Dianne Lindeman Affiliation: Jun. 13, 2026 Former CFO now retired. What a terrible idea to move from quarterly reporting to semi annual. There are very few pensions given these days. All investment risk is now placed on employees many of whom have very little experience and need as much information as possible to protect their investments. Information is key for decision making. Don't reduce it. It would not be a fair deal to those whose money is at risk.

Sent from my iPhone

Dianne Scott — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dianne Scott Affiliation: Jun. 13, 2026 I'm 75 and do not need to go back to rules that were in effect in 1955. I am widowed and do not want to lose what I worked and saved for.
Dianne Scott
Philadelphia, PA 19154

Digital Seeker — Jun 13, 2026
Subject: S7-2026-15 From: Digital Seeker Affiliation: Jun. 13, 2026 I oppose this proposal. Regular executive certification is a valuable investor protection that promotes accountability, transparency, and confidence in public markets. Reducing the frequency of certification primarily benefits corporate insiders while increasing risk for ordinary investors who depend on accurate and timely financial disclosures.

Regards,
If my money is at risk every day, executive accountability should be too.
Lynn Kennedy

DJ Shortt — Jun 13, 2026
Subject: S7-2026-15 Comment From: DJ Shortt Affiliation: Jun. 13, 2026 Extremely bad idea to cut the number of times of reporting! Too many things happen including fraud. Do NOT DO THIS!!

DL Herbs — Jun 13, 2026
Subject: Comment on S7-2026-15 From: DL Herbs Affiliation: Jun. 13, 2026 My vote is quarterly. Let's go forward and NOT backwards!!

Donna

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dlgoble — Jun 13, 2026
Subject: S7-2026-15 Quarterly reporting From: dlgoble Affiliation: Jun. 13, 2026 SEC, Quarterly reporting should remain a requirement. As a retired worker and retail investor, I can't afford a higher risk of fraud with my investments. Sarbanes-Oxley reporting should be kept quarterly to protect millions of Americans like me and prevent another Enron. CEOs and CFOs should be accountable. My name is Deborah Goble, retired, Pine Grove, CA

Sent from my Galaxy

Dolores Bonese — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dolores Bonese Affiliation: Jun. 13, 2026 Keep quarterly reports!
Allow making wise choices!
Hold companies accountable. Knowledge is powerful!

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don carlson — Jun 13, 2026
Subject: S7-2026-15 Comment From: don carlson Affiliation: Jun. 13, 2026 Please do not change the quarterly reporting requirements. I'm a teacher, and the integrity of my retirement plan depends on more transparency, not less. Donald Carlson

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Don Quest — Jun 13, 2026
Subject: S7-2026-15 Comment From: Don Quest Affiliation: Jun. 13, 2026 We need corporations to continue to report their financial reports QUARTERLY!!!

Don Reed — Jun 13, 2026
Subject: S7-2026-15 Comment From: Don Reed Affiliation: Jun. 13, 2026 This is insanity. Reducing this data will make markets less stable.

DON ZAESKE — Jun 13, 2026
Subject: S7-2026-15 Comment From: DON ZAESKE Affiliation: Jun. 13, 2026 Keep it the way it is…. too much cheating going longer

Sent from my iPad

Donna and Linda — Jun 13, 2026
Subject: S7-2026-15 From: Donna and Linda Affiliation: Jun. 13, 2026 Quarterly reporting should be mandatory!

Donna Wilson

Donna F. — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Donna F. Affiliation: Jun. 13, 2026 I want to keep reporting done every quarter. Do not change reporting to twice yearly. We deserve to know how our investments are doing. Thank you. Donna Farber Retired. Kansas City MO

Sent from my iPhone

Donna Jaeger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Donna Jaeger Affiliation: Jun. 13, 2026 Stop changing anything!

Donna Lamoureux — Jun 13, 2026
Subject: S7-2026-15 Comment From: Donna Lamoureux Affiliation: Jun. 13, 2026 We have been successful with our investments due to quarterly reports. I can’t imagine making decisions based on information only twice a year!

Sent from my iPhone

Donna Maguire — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Donna Maguire Affiliation: Jun. 13, 2026 This should not be allowed. Gives them more time to hide corruption!!

Donna Pope — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Donna Pope Affiliation: Jun. 13, 2026 I prefer quarterly reports because it allows me to know what’s happening thank you

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Donna Wrigley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Donna Wrigley Affiliation: Jun. 13, 2026 In this age of overt and/or subversive tactics to influence outcomes, it is even more important for transparency of information. More information with regards to one's financial investments in a timely manner should be the goal rather than information black-outs. This is to serve Everyone and not just the few. Corruption in our government and big business has already made it difficult to trust anything that this government does. Don't make matters worse. Keep the quarterly reports coming. Retirement investments and planning are at stake.

Donnal Poppe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Donnal Poppe Affiliation: Jun. 13, 2026 I want to check on my accounts

Sent from my iPhone

Donny Russell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Donny Russell Affiliation: Jun. 13, 2026 Semi annual reporting is a bad idea that will benefit corporations and not the American people. Do not pass this rule.

Dorothy Losey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dorothy Losey Affiliation: Jun. 13, 2026 For large companies,
quarterly reporting is important...no hiding information. Perhaps for the small companies, semi-annual reporting is sufficient.

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doroundmatt — Jun 13, 2026
Subject: S7-2026-15 Comment From: doroundmatt Affiliation: Jun. 13, 2026 Matthew Mikulski, grades 5-12 technology director. There is absolutely no reason to allow companies six whole months of operating and insiders knowing the deal while public investors are in the dark. Like, come on,

actual everyday fellow American... they've taken away your bargaining rights, outright refused helping create affordable healthcare for all, are largely de-investing in public education in America, and only just recently allowed you to not have to pay taxes on tips... and then they want to try and pull this, on the prospective middle class? Ridiculous

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Dotty Jurek — Jun 13, 2026
Subject: Re: S7-2026-15 Comment From: Dotty Jurek Affiliation: Jun. 13, 2026 Sent from my iPhone

> On Jun 11, 2026, at 12:00 PM, Dotty Jurek <dottyjurek@gmail.com> wrote:
>
> What logical reason is given for the change, other than attempting to cover or slow the appearance of the economic crisis? Keep the quarterly reports to avoid upsetting the investing population. The old saying is still true, “If it’s not broke, don’t fix it.”
>
> Sent from my iPhone

Doug Moore — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Doug Moore Affiliation: Jun. 13, 2026 Apparently history is not the SEC's strong suit. We've been there and done that and history does not show that this is the right way to go. And now we, are being herded back down that same road. I truly do believe this is the wrong decision to make.

A concerned voter
Doug Moore

Doyline Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: Doyline Williams Affiliation: Jun. 13, 2026 These companies have the money of the public, it is not their money! So their accountability should be to the public first. Stop removing and delaying transparency so that citizens can’t hold companies accountable or know when their investments are in jeopardy. If anything require reporting to be every two months! Stop making changes that erode the public’s trust. Doyline Williams

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dreadfulewe — Jun 13, 2026
Subject: S7-2026-15 Comment From: dreadfulewe Affiliation: Jun. 13, 2026 I believe the quarterly report helps me make informed investment decisions. I am an IT risk analyst who is building my own self directed Roth account to save for retirement.

Katrin Robinson
IS Risk Analyst
IU Health

Sent from my Galaxy

Drew Proctor — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Drew Proctor Affiliation: Jun. 13, 2026 David Proctor; Educator, Joshua, TX. Stay with quarterly reporting. The majority of people in this country would potentially be hurt very badly if, as is historically true, less frequent reporting leads to lower returns. So many small investors' portfolios could shrink, I'm surprised (kind of) that an administration would hope to do that to their American brethren. Be real!! Thank you

Sent from my iPhone

Duane Bunnell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Duane Bunnell Affiliation: Jun. 13, 2026 There is no reason to stop quarterly reporting. Personal investors need and deserve to have quarterly reports to keep them informed on what is taking place with their investments.
Mr & Mrs Duane Bunnell - retired - Spartanburg, SC

Sent from my iPad

Duane Chattin — Jun 13, 2026
Subject: S7-2026-15 From: Duane Chattin Affiliation: Jun. 13, 2026 There is too much fraud among corporations in the USA. Do not roll back this much needed corporate regulation. The public will be the loser if this is approved.

Dusty Deming — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Dusty Deming Affiliation: Jun. 13, 2026 Dustine and Dr Jerry Acosta
Retired
South Carolina
More accountability, not less. We are dependent on investment income and accurate information.

Sent from my iPhone

Dwayne Gilcoine — Jun 13, 2026
Subject: S7-2026-15 From: Dwayne Gilcoine Affiliation: Jun. 13, 2026 Dwayne Gilcoine, List CDL Driver, Plymouth Cty., Massachusetts.

I see absolutely no good reason to allow companies to reduce quarterly reporting to the SEC. The

only apparent benefit would be to those less than honest CEO’s & CFO’s.

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dyann chenault — Jun 13, 2026
Subject: Comment on S7-2026-15 From: dyann chenault Affiliation: Jun. 13, 2026 I would like to know how this affects the vast majority of citizens who use public companies. Would the investors loss go back to the company, or would it go to less cost for the public with their products. Dyann Chenault, Retired, Jackson MI

Sent from my iPhone

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e duncan — Jun 13, 2026
Subject: S7-2026-15 Comment From: e duncan Affiliation: Jun. 13, 2026 Our world is very volatile, six months is too long to be surprised. Don’t change the required quarterly reporting.

Eliana M Duncan

E Richards — Jun 13, 2026
Subject: S7-2026-15 Comment From: E Richards Affiliation: Jun. 13, 2026 It is an essential reflection of not only a company’s health, but also the economy as well. To revert back to pre-1955 is going to have more damage than just not seeing what a company’s financials are. Imagine not knowing what is in your bank account for more than once a year. And just imagine that when you do check the balance, it’s half of what was there a year ago. It would cause panic and disruption to so many investors.

Sent from my iPhone

Ecole — Jun 13, 2026
Subject: S7-2026-15 From: Ecole Affiliation: Jun. 13, 2026 Quarterly reporting is the pulse of the heart of the company. Yes, they can 'play' with numbers, but signing quarterly is vital to accuracy and the stock market worthiness. You get rid of quarterly reporting, and we're sunk.

Ed MOLINE — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ed MOLINE Affiliation: Jun. 13, 2026 Sir, I wish for you two maintain quartet reports for information and security purposes. With all the thief and cheating going on we should not be opening those opportunities to companies with creative bookkeepers to also join the ranks of thieves.
Ed Moline
Retired Vice President

Sent from my iPhone

Ed Silverstein — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ed Silverstein Affiliation: Jun. 13, 2026 I demand transparency because I do not trust that I am getting a fair deal from those in charge whether they are a USA president, a USA senator, a USA member of the House, a member of the judiciary or the operator of a business.

Ed Vansickle — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ed Vansickle Affiliation: Jun. 13, 2026 There is too much secrecy and insider trading in the investment and banking industry already. The job of the SEC is to find, stop and punish those crimes. It is not the SEC's job to make the criminal activity more difficult to detect.

EDDIE BRANCH — Jun 13, 2026
Subject: Comment on S7-2026-15 From: EDDIE BRANCH Affiliation: Jun. 13, 2026 SEC. Stay with quarterly statements. E. L. Branch, Alabama

Sent from my iPhone

Edkotras — Jun 13, 2026
Subject: Quarterly Reporting From: Edkotras Affiliation: Jun. 13, 2026 Sirs/Mams,
I'm a retired person who is an active investor.
I rely on those quarterly reports to make my decisions.
Going backwards to the 50's type of reporting is asinine.
I started investing in the late 60's and have watched the investment industry improve.
When I started the industry was definitely tiled away from the little investor.
Today the little guy/gal has a better chance of succeeding in the investment industry.
People have been encouraged to invest, especially in retirement programs.
Now the big boys/girls want to screw it up so they can make more money.
Government should keep the playing field level and not tilt it to favor a group.
Sincerely
Ed Kotras
Edwin A. Kotras Jr.
214 Grandview LN
Clear Brook, VA 22624
540-550-3293

Edward Acciardi — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Edward Acciardi Affiliation: Jun. 13, 2026 Dear Sirs,

Please do not return to twice annual reporting of income for American companies. Quarterly reporting has been very successful. History has shown us that less frequent reporting can delay important portfolio decisions.

Thank you and warm regards.

Edward Acciardi

Edward Ceraso — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Edward Ceraso Affiliation: Jun. 13, 2026 Edward Ceraso (Rockville Centre, NY) - as former CFO of a public company for many years, and as an investor for just as long, I have seen first hand the value and importance of quarterly reporting on accountability to our management and owners, progress vs goals, spending patterns and commitments, order book and revenue building, timing and delivery

This dispirited being updated quarterly is key to ensuring that goals and objectives are being met and that there is visibility and actionable correction in a timely manner. Waiting six months to know anything about performance of my investments would deteriorate trust and ability to adjust mix and and direction of my investments in a material and damaging way.

Thank you

Edward Wallace — Jun 13, 2026
Subject: S7-2026-15 Comment From: Edward Wallace Affiliation: Jun. 13, 2026 Everyone including businesses, individuals and anyone else should get all information available no matter what at the same time anything else is unacceptable

Sent from my iPhone

Eileen Fry — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Eileen Fry Affiliation: Jun. 13, 2026 Going backwards to 1955 is never a good idea. We require more transparency in financial reporting, not less.

Sent from my iPhone

Ej4815 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ej4815 Affiliation: Jun. 13, 2026 Keep Quarterly Reporting

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Elaine Elliott — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elaine Elliott Affiliation: Jun. 13, 2026 Just telling you your fiduciary duty is to all of us. We (not the insiders/companies etc) expect you to have policies to protect the public from bad actors. Now you're becoming one. So NO to quarterly reporting changes.

Sent from my iPhone

Elaine Furst — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elaine Furst Affiliation: Jun. 13, 2026 We are both in our 80s and relatively healthy. We want to keep our money (what there is of it) growing so we can live out our days in relative comfort. Please don't take what we have earned away from us. We live in California and are semi-retired from healthcare careers. Still helping patients live better lives . Daniel and Elaine Furst

Sent from my iPhone

Elaine Kampmann — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elaine Kampmann Affiliation: Jun. 13, 2026 Less frequent reporting means less transparency… less opportunity for investors to see "trending" issues. I am "agin" it!
Best Regards,
E. Kampmann
Sent from my iPhone

Elaine Lim — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elaine Lim Affiliation: Jun. 13, 2026 Keep quarterlies to keep companies honest. Reporting just 2x/year is fiscally irresponsible to investors.

"Live your life for an audience of One."

Elaine Lipinsky — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elaine Lipinsky Affiliation: Jun. 13, 2026 Seems like all restrictions and rules, to prevent fraud and company collapse, is being lifted. A recipe for a stock market collapse like we had in the 1930s to happen again. When do we ever learn from our mistakes?

Sent from my iPad

Elaine McClellion — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elaine McClellion Affiliation: Jun. 13, 2026 Elaine McClellion, Retired, Rock Hill, SC Transparency is important and necessary. We've been down this road where oversight was limited, and banks took advantage of that. My limited funds are to keep me solvent until the day I die. Don't take my financial security away from me. Nothing less than quarterly reporting is necessary.

Sent via the Samsung Galaxy S25 FE, an AT&T 5G smartphone
Get Outlook for Android

Elana Okrent — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elana Okrent Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for transparency to keep public companies accountable and give them fewer opportunities to hide wrongdoings.

Eleana Boyer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Eleana Boyer Affiliation: Jun. 13, 2026 It's bad enough that you removed the Bureau of Labor Statistics and other agencies who gave us financial information. It is absolutely essential for Americans to be able to track their Investments on a quarterly basis. I am against every six months
Eleana Boyer

Eleanor Ochotny — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Eleanor Ochotny Affiliation: Jun. 13, 2026 Retain the quarterly filing requirement! Technology makes this process easy enough- and the world is moving too fast to wait for semiannual reports. This has not worked in the past. Investors need to know in a timely fashion and business needs to have appropriate oversight and needs to have immediate knowledge of their performance. Protect investors and businesses by keeping the quarterly system.

Sent from my iPhone

Elizabeth Coombe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Coombe Affiliation: Jun. 13, 2026 Please keep the quarterly reports in place for investors. It allows investors a window to see (4 times a year) what is being done with their investments.
As a person with significant portfolio, I appreciate the "news" about what the companies are doing with my money.
Plus, it is a good way to safeguard from fraud and abuse.
Thank you for keeping reporting quarterly!
Elizabeth Coombe
Mason Ohio

Elizabeth Day — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Day Affiliation: Jun. 13, 2026 As a CPA (WV) with 40 years of experience, I know that a lot can go wrong with a reporting entity in a matter of three months, let alone six months. Investors have the right to receive quarterly results, and investees have the fiduciary obligation to provide more, not less, transparency. The financial information is being recorded and reported internally on a monthly basis regardless. The bare minimum for external reporting is quarterly. Semi-annual reporting is insufficient and inappropriate.

Best Regards,
Elizabeth Day, CPA

Elizabeth Finch — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Finch Affiliation: Jun. 13, 2026 I want to keep receiving quarterly reports, so I can make investment decisions based on current information. Any company that doesn't want to report quarterly, I would look carefully and decide if I want to sell my stock in that company.

Sent from my iPhone

Elizabeth Henyey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Henyey Affiliation: Jun. 13, 2026 My name is Elizabeth Henyey. I live in Seattle. My husband and I have worked for years to build up our savings so we could invest it and live comfortably in our retirement. Reporting quarterly will historically reduce our earnings. I feel this is another way for the government to lower the income for the middle class. The 1% will not notice it. So what if they lose a few thousand? They have more than enough and won't notice a drop. For the middle class it is a huge percentage of their income. This is a very bad idea and I urge you to think again. With computers it is no more work to submit quarterly. Saying it is too much work, if that is the argument, is very disingenuous. It has worked for 75 years. I am against eliminating quarterly reporting.

Elizabeth Henyey

Elizabeth Jennings — Jun 13, 2026
Subject: S7-2026-15 From: Elizabeth Jennings Affiliation: Jun. 13, 2026 We have been relying on certified filings of 8-Ks four times each year since this regulation was put into place after the Enron scandal. Why would you reduce this to twice a year? Executive signoffs quarterly hold those in control accountable. Protect the savings of hardworking Americans and save quarterly reporting.
Elizabeth Jennings, Retired RN

Get Outlook for Android

Elizabeth Kotyk — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Kotyk Affiliation: Jun. 13, 2026 absolutely NO! No transparency, no trust!.....and we've all learned from history to NOT let something like this happen!

Elizabeth Spencer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Spencer Affiliation: Jun. 13, 2026 Continue quarterly for transparency. These are publicly traded companies. Shareholders have a right to know.

Elizabeth Spencer

Elizabeth Squires — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Squires Affiliation: Jun. 13, 2026 Look I'm retired, I always need to know exactly what's going on with my account! I make changes when needed. If I'm not getting a rundown of what's happening with MY MONEY on a quarterly basis… I'm in the dark! This move seems unlikely to be an advantage to investors. This is completely wrong! Especially considering how quickly things are changing in this sector…. LEAVE YOUR BRAINY IDEAS OUT OF KNOWING WHATS GOING ON W/ our money.

Sent from my iPhone

Elizabeth Wood — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Wood Affiliation: Jun. 13, 2026 I am concerned about the potential rollback of regulations that have proven ineffective in the past. This could significantly affect the financial security of millions of Americans and potentially contribute to the decline of our nation. Please carefully weigh the repercussions of your decisions as a citizen of the United States.

Yahoo Mail: Search, Organize, Conquer

Elizabeth Worth — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Worth Affiliation: Jun. 13, 2026 I want my quarterly reports!

Sent from my iPad

Elizabeth Zahn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Zahn Affiliation: Jun. 13, 2026 I am a retired physical therapist and I rely on my investments to maintain an income that will meet the basic needs of myself and my spouse for the next 25 to 30 years. I rely on quarterly information to make decisions on my retirement investments. Longer gaps between reporting creates an unfair advantage for corporate insiders. "Optional" reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost of these changes to me. We have experimented with "Trickle down" in the past and we know this was a failure for retirees such as myself, who rely on savings and investments for our our income.

Elizabeth Zahn

Elizabeth Zahn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Elizabeth Zahn Affiliation: Jun. 13, 2026 I am a retired physical therapist and I rely on my investments to maintain an income that will meet the basic needs for myself and my spouse for the next 25 years. I rely on quarterly information to make decisions on my retirement investments. Longer gaps between reporting creates an unfair advantage for corporate insiders. "Optional" reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost of these changes to me. We have experimented with "Trickle down" in the past and we know this was a failure for retirees such as myself, who rely on savings and investments for our our income.

Ellen Christon — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ellen Christon Affiliation: Jun. 13, 2026 I'm Ellen C., an Insurance Product Owner. Quarterly reporting isn't just for companies, it helps everyone plan intelligently for their futures.

Sent from my iPad

Ellen Howard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ellen Howard Affiliation: Jun. 13, 2026 Keep quarterly reports. It's a must.

Ellen Weber — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ellen Weber Affiliation: Jun. 13, 2026 I oppose anything less than quarterly reporting.
I will be watching gir the names of all responders and hiw s ach one votes. I will vote accordingly. And I always vote. I will tell everyone I see about this terrible idea.

Ellie Sutton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ellie Sutton Affiliation: Jun. 13, 2026 Why on earth would you want to send us back to the dark ages??? Quarterly reporting is working leave it ALONE!!!

Ely — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ely Affiliation: Jun. 13, 2026 Elizabeth - Caregiver

I need access to this information to protect my investments. I don't want to be in the dark about said investments. I would rather sell my stock and not invest in these companies.

Any loss to me at this age is unrecoverable and not worth the small savings for a corporation.

Stop helping the rich while hurting the poor. Keep the reporting as is - quarterly please.

Emily Baker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Emily Baker Affiliation: Jun. 13, 2026 Sounds like fraud in the largest sense. What crook thought of this…..or is responsible for even bringing this “to the floor”?? The SEC is just like our government / crooked as HEll!!!

Sent from my iPhone

Emily Bracale — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Emily Bracale Affiliation: Jun. 13, 2026 Don’t be ridiculous! Quarterly reporting is the modern way the world of investing uses. Stop tearing apart systems that work. Investors outside the U.S. must be watching closely and wondering if it’s still worth making investments in U.S. companies. The ramifications of this change will only hurt the U.S. economy. It’s like shooting ourselves in the foot. Nobody wins.

Sent from my iPhone

Emily Henson — Jun 13, 2026
Subject: S7-2026-15 From: Emily Henson Affiliation: Jun. 13, 2026 Four quarterly reports with CEO’s signing each, please. Remember Enron!

Sent from my iPhone

Eric Clarke — Jun 13, 2026
Subject: S7-2026-15 Comment From: Eric Clarke Affiliation: Jun. 13, 2026 Dear SEC,

I’m not privy to all of the rationale promoting the idea of scrapping quarterly reporting. As an individual investor however my faith in the markets begins to plummet the moment I hear forces are at work to provide less information, not more about what is influencing my investment’s performance, potential and solvency. I’m thoroughly skeptical that the net effects proponents tout are solely in the net efficiencies and cost savings.

To summarize, I oppose this proposed rule change.

Eric S. Clarke
Retired electrical engineer

Park Ridge, Illinois

Sent from Yahoo Mail for iPhone

Eric Julstrom — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Eric Julstrom Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Investors deserve to know how their companies are performing. Shares are ownership, and owners deserve to know if their companies are well run! Elimination of quarterly reporting is a bad idea, eliminates information markets and owners deserve, and clearly advances the culture of cronyism and lack of accountability that is the hallmark of this administration. We depend on the SEC stand up for owners and fair markets!

Eric Marshall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Eric Marshall Affiliation: Jun. 13, 2026 Please keep quarterly reports we need transparency.

Eric Vincent — Jun 13, 2026
Subject: S7-2026-15 Comment From: Eric Vincent Affiliation: Jun. 13, 2026 I like my quarterly reports. I don't want to have follow it that close. The only people I can see that it would be a advantage to would be financial advisors

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Erich Thaler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Erich Thaler Affiliation: Jun. 13, 2026 I rely on quarterly reporting to make seciaions

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Erin Johnson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Erin Johnson Affiliation: Jun. 13, 2026 Quarterly reporting is absolutely necessary for investors.

Erin Smith — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Erin Smith Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: As a private investor, I value the information that is required to be reported by companies on earnings and quarterly returns, management decisions, etc. This information helps me make educated decisions about where to invest my money, encourages

transparency in the market, and encourages honest competuition between companies who must strive to continue to make a better product. That is the heart of capitalism. Taking this in formation away from the people makes investing harder for the general public, and makes it easier for companies to lie and cheat about their company profiles. It's bad for our economy and bad for America.

Estela Minaya — Jun 13, 2026
Subject: comment on S7-2026-15 - keep quarterly reporting From: Estela Minaya Affiliation: Jun. 13, 2026 Dear SEC Staff,
Please vote against the proposed rule.

Enviado desde mi iPhone

Esther Forrester — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Esther Forrester Affiliation: Jun. 13, 2026 Do not change the reporting frequency from quarterly reporting to semi-anual reporting! Respectfully, Esther Forrester; retired; Oregon; This matters because people work hard for the money, deny themselves in order to save, expect it to grow for their retirement years, and it hits them hard if this change to semi-anual reporting would rob them of what they've worked so hard to set aside....besides, history has proven that it's not a good idea. Other countries using semi-anual reporting leave retirees with much less value as our own '55 to '70's experience showed. Thank you for listening!

Ethan Petree — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ethan Petree Affiliation: Jun. 13, 2026 Dear SEC staff, Three months makes more sense and more transparency is better.
Thank you for your time.

Warm Regards,

Ethan Petree

Eva Atkinson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Eva Atkinson Affiliation: Jun. 13, 2026 This administration has cost us enough!! Keep QUARTERLY reporting!!

We are seniors. We must keep value of our savings. Especially since SS may go away.

Eva & David Atkinson

Owensboro KY 42301

Evan E — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Evan E Affiliation: Jun. 13, 2026 Changing reporting from 1/3 to 1/6 months will hurt citizens and help corporations. Do not do this. I will not earn money so I need to save as much as I can. Evan Ehrenhalt, retired,

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Evan Sarzin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Evan Sarzin Affiliation: Jun. 13, 2026 Its timeliness and accuracy are essential for reliable investing

Evan Sarzin, Esq.
Founder and Business Advisor

Eve Mathews — Jun 13, 2026
Subject: S7-2026-15 From: Eve Mathews Affiliation: Jun. 13, 2026 Companies need to maintain all transparency guidelines and not be allowed ways to defraud their investors and employees for executive financial gain. We are seeing a move to allowing unfettered company malfeasance which negatively impacts our economy. With the loss of pensions and move to the stock market for retirement accounts that performance directly impacts people who are often not directly choosing to invest in a specific company. And that doesn’t address potential job loss for employees of these companies when poor performance causes layoffs or downsizing.

Keep the quarterly reporting!!

E. Mathews, Vice President, Atlanta, Georgia

Sent from my iPhone

Evelyn Silverman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Evelyn Silverman Affiliation: Jun. 13, 2026 This is a flagrant invitation to commit fraud and keep vital information away from the ABSOLUTE MAJORITY of individual investors. It could easily cause millions of 'small' individual investors to lose their life savings. It is an abomination and violates every common principal of keeping investors informed. Quite possibly the worst proposal I've ever seen since the early days of no regulatory safeguards for individual investors, especially those who do not have access to investment advisory services. The SEC was created because of the 1929 stock market crash, and is supposed to oversee the nation's securities industries - it is responsible for protecting investors, maintaining fair and orderly markets, and facilitating capital formation.
Evelyn Silverman

Small Investor

F C — Jun 13, 2026
Subject: S7-2026-15 Comment From: F C Affiliation: Jun. 13, 2026 I have been putting for retirement since my first paycheck at 18 years old, so that I can fund my own future as autonomously as possible. Part of being self-reliant depends on having information to make informed choices. If the SEC is truly for the public's benefit, then quarterly reporting must continue. I am absolutely against the current proposal to report less or to make this information opaque for individual investors like myself.

Felice Chang, RN

Fauna Marie — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Fauna Marie Affiliation: Jun. 13, 2026 No

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Faye Rogersi — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Faye Rogersi Affiliation: Jun. 13, 2026 Changing to twice a year instead of quarterly seems like going backwards. We keep our own detailed records, and even doing them quarterly is difficult, because of the volume. Having to do them twice a year, with twice the information, would be VERY difficult! We are against making this change. Faye and Gerald Rogers, Florida

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Felice Chang — Jun 13, 2026
Subject: S7-2026-15 Comment From: Felice Chang Affiliation: Jun. 13, 2026 I have been putting for retirement since my first paycheck at 18 years old, so that I can fund my own future as autonomously as possible. Part of being self-reliant depends on having information to make informed choices. If the SEC is truly for the public's benefit, then quarterly reporting must continue. I am absolutely against the current proposal to report less or to make this information opaque for individual investors like myself.

Felice Chang, RN

Fidel Hernandez — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Fidel Hernandez Affiliation: Jun. 13, 2026 Leave it like it is, it'll finish the extinction of the middle class if approved.

Get Outlook for Android

FLO SAMUELS — Jun 13, 2026
Subject: S7-2026-15 From: FLO SAMUELS Affiliation: Jun. 13, 2026 I am a retired woman whose work history included government and private industry budget and programming development and analysis. I do not own stock because I have seen too many people lose their shirts when markets fell. I also am disgusted at how "shareholders" have used their power to ravage the environment, destroy the economy for the common laborer and eliminate upward mobility for many college graduates.

One method of destruction is fraud. While current rules don't eliminate fraud, they help keep it under control.

The ONLY reason I can see for the proposed SEC change is SEC members have seen how Trump and his tribe have ripped off the American people and they want the same ability to do their own rip-off. This proposed change is just one more knife in Americans' backs and should not be allowed.

Flo Samuels
Santee, California
510-755-3310

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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floralindam — Jun 13, 2026
Subject: S7-2026-15 From: floralindam Affiliation: Jun. 13, 2026 Flora - office manager - united states - WE have way more than enough corruption... some accountability should remain - a scrap of decency at least! START CLEANING THE MESS INSTEAD OF CONTRIBUTING TO IT.

Sent from my Galaxy

Floriann Gulik — Jun 13, 2026
Subject: S7-2026-15 Comment From: Floriann Gulik Affiliation: Jun. 13, 2026 Hiding their financials? Can we do that? Hell no stop this madness. We have enough to deal with This is fraud! Stop it.

Forrest Morlan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Forrest Morlan Affiliation: Jun. 13, 2026 KEEP QUARTERLY REPORTING!!!

Frank Dunlap — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Frank Dunlap Affiliation: Jun. 13, 2026 I actually would like monthly, but understand the burden. Quarterly is already happening there is no reason to go backwards. Why would less transparency be better? Never is

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Frank Ellis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Frank Ellis Affiliation: Jun. 13, 2026 We need to have at least Quarterly reporting.

Frank Giunta — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Frank Giunta Affiliation: Jun. 13, 2026 Leave well enough alone!

Sent from my iPhone

Frank Zaveral — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Frank Zaveral Affiliation: Jun. 13, 2026 Please keep quarterly reports. It has worked well, and there is no justification to change it.

Frank Zaveral, retired CPA

Franklin Robinson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Franklin Robinson Affiliation: Jun. 13, 2026 Most of us need the markets to do well for retirement. The system is currently working as intended. Without market growth you will kill what is left of the American dream. If you want to keep America from getting worse then it already is leave quarterly reporting
Franklin Robinson , Fullerton, California

Fred — Jun 13, 2026
Subject: S7-2026-15 Comment From: Fred Affiliation: Jun. 13, 2026 Quarterly SEC filing for companies should be kept in force and be mandatory. Six months between reporting allows too much time for a company to hide issues that can be very important to investors.

Thank you for any consideration.

Fred J. Frederick
Consulting Engineer

Fred Wilhelm — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Fred Wilhelm Affiliation: Jun. 13, 2026 My name is Fred Wilhelm. I am a writer and investor who recently retired in Nashville, TN. I believe quarterly reporting is necessary to keep us informed and hold businesses accountable. Please do not change this ruling. Thank you.

Sent from Phred Phone

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fureysar — Jun 13, 2026
Subject: Comment on S7-2026-15 From: fureysar Affiliation: Jun. 13, 2026 Quarterly reporting shou ld continue. We need more transparency, not less. My name is Sarah Furey. I am retired and invested in the markets. I cannot afford, at this stage in my life, to see my savings reduced by a rule change that would allow corporations to hide financial information and not release pertinent information timely. I live in a high income, high expenses area of our country.

Sent from my Galaxy

Gail Hilliard — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gail Hilliard Affiliation: Jun. 13, 2026 Keep Quarerly Reporting!!!!

Sent from my iPhone

Gail Mansheim — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gail Mansheim Affiliation: Jun. 13, 2026 I definitely want to receive my quarterly reports and prefer monthly reports. Every 6 months is unthinkable!

Sent from my iPhone

Gail Mollett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gail Mollett Affiliation: Jun. 13, 2026 Why change - Is it to give more time for decreasing our knowledge of what's happening to our investments ….

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Gail Randle — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gail Randle Affiliation: Jun. 13, 2026 Things are so fast paced nowadays that changes happen in an instant. As an investor, it's important to know where things stand in real time. Please keep quarterly reports a part of my investment reporting.

Many thanks,
Gail Randle

Sent from my iPhone

Gail Selleg — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gail Selleg Affiliation: Jun. 13, 2026 Absolutely necessary for companies to report quarterly. Otherwise, it will be all about insider trading. Transparency is needed, always!

Yahoo Mail: Search, Organize, Conquer

Gailya Stewart-Damron — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gailya Stewart-Damron Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for accountability!

Sent from my iPhone

Gandhi Ramanatham — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Gandhi Ramanatham Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please hold public companies share vital information with public

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Garry Elliott — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Garry Elliott Affiliation: Jun. 13, 2026 Garry Elliott, financial analyst (GG-0501-13) I am opposed to the idea of removing the requirement for quarterly reporting. In today's environment, reporting is less burdensome on companies and given the amount of fraud that has been uncovered in the past several years, full transparency to investors and taxpayers must

be a priority. As an investor, quarterly earnings reports are vital to giving me tools to evaluate the company's financial position and determine my expectations and estimate what I think is a fair price. Public companies have a fiduciary responsibility to their investors and any actions that make it more difficult for investors to evaluate whether they are meeting that responsibility are wrong and should not be tolerated. I expect that the SEC will not move forward with any rule to remove the quarterly reporting requirements, and will instead support transparency and act in the best interests of investors and taxpayers.

Thank you
Garry Elliott

Garry Iman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Garry Iman Affiliation: Jun. 13, 2026 Dear Rule Maker.

I am writing to express my strong dissatisfaction with your proposed investment reporting procedure. Exploiting smaller investors is unsustainable, and we will pursue other opportunities if these conditions persist.

It is clear that larger entities already hold significant advantages; however, these recent actions feel like a direct theft of our resources. Please reconsider your approach to ensure a fair partnership moving forward.

Regards,

Garry

Gary Arne — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gary Arne Affiliation: Jun. 13, 2026 Keep the reporting period the same (quarterly). This maintains transparency between investors and companies. Would also like to see that all federal elected officials required to submits a quarterly financial statement

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Gary Gabriel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gary Gabriel Affiliation: Jun. 13, 2026 I doubt you will listen or abide by the results , but transparency is a must these days. Quarterly reporting is critical to assessing the health of a company. Investors need you to stop selling out to corporate America.

Gary Klingler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gary Klingler Affiliation: Jun. 13, 2026 Gary Klingler/ Retired Engineer/ Kewadin Michigan/ More than ever with the Trump crime family running our government, we need financial transparency!

Gary M. Klingler
Mobile: 186-1621-9938

Gary Kosits — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gary Kosits Affiliation: Jun. 13, 2026 To the SEC -

It is important for EVERY investor to have timely and accurate information on a company's performance. Don't change the quarterly reporting requirements!

Gary Kosits
Retired, individual investor who also votes!

Gary Lind — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gary Lind Affiliation: Jun. 13, 2026 To put it bluntly, I dont think its good to block the general population from whats happening on wall street for six monthes at a time. It should be equal for all.
Gary Lind (retired)
Bovey, Mn.

To put it bluntly, I dont think its good to block the general population from whats happening on wall street for six monthes at a time. It should be equal for all.

Gary Lind (retired)
Bovey, Mn.

Gary Richard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gary Richard Affiliation: Jun. 13, 2026 Don't do it. Shutting out the general public to allow insiders to profit is disgusting and unfair.

Gary S. Collins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gary S. Collins Affiliation: Jun. 13, 2026 Please retain quarterly reporting. It leads to better corporate behavior. And earnings for investors! Thank you.
Gary S. Collins, Spokane, WA.

Sent from my iPhone

Gary Wharton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gary Wharton Affiliation: Jun. 13, 2026 I prefer quarterly notifications please

Gary L Wharton

Garydisrael — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Garydisrael Affiliation: Jun. 13, 2026 As a retired auditor who participated in Sarbanes-Oxley (SOX) implementations since its inception, I find it difficult to reconcile a move to semiannual reporting with the transparency goals that led to SOX in the first place.

SOX was enacted to restore investor confidence through timely and reliable disclosure, and demonstrable internal controls over reporting in the wake of the disastrous Enron and Worldcom scandals. While companies would still be required to maintain SOX controls and certifications, reducing mandatory reporting from four times a year to two times a year means investors receive less timely information and have fewer opportunities to evaluate a company's performance and risks. This affects most citizens through their market investment - both personal portfolios and retirement plans.

Thank you

Gay Patrick — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gay Patrick Affiliation: Jun. 13, 2026 This is not to the advantage of the clients to move to 6 months reporting. Keep quarterly

Sent from my iPhone

Gayle Hirsch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gayle Hirsch Affiliation: Jun. 13, 2026 I want to see my account and what's going on

Texas law requires all license holders to provide the Information About Brokerage Services Form to perspective clients.

Please click on link below
Information About Brokerage Services.
http://www.trec.state.tx.us/pdf/contracts/OP-K.pdf

Thank you,

Gayle Hirsch, Broker
Gayle Hirsch, Realtors

432-664-8063
gayle.hirsch@yahoo.com

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gayle rancer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: gayle rancer Affiliation: Jun. 13, 2026 “I like getting the figures quarterly, and I hope that stays.”.

Sent from my iPhone

Gayle Williams — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gayle Williams Affiliation: Jun. 13, 2026 It appears that we the investors get more valid reporting when we get it quarterly. Maybe it should be done monthly in the future.

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gdemet01 — Jun 13, 2026
Subject: S7-2026-15 From: gdemet01 Affiliation: Jun. 13, 2026 The job of the SEC is to keep American's safe from nefarious activities that have and continue to harm American's and our economy. I insist that you retain quarterly Corporate reporting.

We are watching you & I'm quite sure Americans are done with the dirty politics and thievery of the current administration!!!

Best Regards,

Georgia Demetriades, MSW, PMP, CSM
Arlington, MA

Geo Ama — Jun 13, 2026
Subject: S7-2026-15 Comment From: Geo Ama Affiliation: Jun. 13, 2026 Please keep quarterly report and consider requiring monthly reports for these volatile times in our daily lives.
Sincerely yours and thank you for your consideration.

George Amarantides

288 Lily Bay Road Greenville,Maine 04441

Get Outlook for iOS

Geoff Green — Jun 13, 2026
Subject: S7-2026-15 From: Geoff Green Affiliation: Jun. 13, 2026 I would like to have them sign to certify every month. Any failure to have 100% true financial reports should have severe

consequences. If there has been any, even one, in the past year from all companies no change to the quarterly reports and consider monthly.

Geoff Green, Retired investor, Lawrence KS. I want truth in data.

George Morgan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: George Morgan Affiliation: Jun. 13, 2026 I am opposed to this. More transparency is what is needed, NOT less.

George Morgan.

George Nations — Jun 13, 2026
Subject: Comment on S7-2026-15 From: George Nations Affiliation: Jun. 13, 2026 Based on return on your money between 1955 and 70 your killing Americans savings if you go to twice a year reporting by companies. I would not want to see this happen as us Baby Boomers could lose everything and the government can't afford to take care of this population. Look at history we can't afford to repeat this mistake.

George Nations

GEORGIA A WEGNER — Jun 13, 2026
Subject: Comment on S7-2026-15 From: GEORGIA A WEGNER Affiliation: Jun. 13, 2026 It is absolutely necessary to be quarterly at least. We all know these people must be carefully watched.

Sent from my iPhone

Gerald Hall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gerald Hall Affiliation: Jun. 13, 2026 Gerald Hall, retired, Marion, Illinois. As a retiree, this is nothing but asset reallocation to the rich. In other words, THEFT.

Ghalib Gilani — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Ghalib Gilani Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This rule does nothing more than fix what isn't broken. Burdensome rule that makes stocks less transparent.

Gigi Bolt — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gigi Bolt Affiliation: Jun. 13, 2026 Janice Bolt, adjunct

Professor, Columbia University, NYC. Preservation of my hard-won savings is of paramount importance to me. A return to the reporting mechanism of the last century would be a betrayal and unforgivable action. Please shut down this disastrous idea.

Sent from my iPhone
Gigi Bolt

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giguy2002 — Jun 13, 2026
Subject: S7-2026-15 Comment From: giguy2002 Affiliation: Jun. 13, 2026 John Troy, Circuit Manager.
Companies already get caught for improper practices and now they want to hide the corruption even longer ? The SEC dropped the ball allowing companies to eliminate pension plans for employees already vested, destroying retirement hopes for millions. Don't let companies continue the trend destroying the last safe haven of retirement plans.
Thank you.

Gina Griffith — Jun 13, 2026
Subject: S7-2026-15 From: Gina Griffith Affiliation: Jun. 13, 2026 How much corruption is OK with you? Seems like a lot.

Gina Ironside — Jun 13, 2026
Subject: S7-2026-15 Comment From: Gina Ironside Affiliation: Jun. 13, 2026 Our father, who grew up during the depression, taught us the importance of transparency in investing. We MUST have quarterly reports if regular people are going to have any chance at investing. With all the other challenges to our financial stability, please leave this basic security.

M. Ironside
Tappan, NY

Gina Steward — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gina Steward Affiliation: Jun. 13, 2026 Keep it transparent !!!

Gina Steward

Ginger Davis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ginger Davis Affiliation: Jun. 13, 2026 I am a 70 year old retired teacher. I want to know how my money is being used! Quarterly reporting does that - in a timely manner. I know how my funds stand. Please DO NOT dispose of Quarterly reporting!
Ginger Davis

Sent from my iPad

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ginger duran — Jun 13, 2026
Subject: S7-2026-15 Comment From: ginger duran Affiliation: Jun. 13, 2026 The current quarterly filing time should be preserved.. It promotes transpareny for the investor and levels the playng field between large and small companies. There is no pressing reason to change what has been working well for decades.

Ginny Moore — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ginny Moore Affiliation: Jun. 13, 2026 Dear Sir, Madam,

It is my opinion that the past gives clues to the future. As a small investor who at 71 and my husband at 75, both still working, who have invested, saved, lost, made great decisions, bad decisions, and plan to fully retire within a year or 2, I believe quarterly reporting are a must! Personally, going through a situation with a business partner who began to hide and construe numbers and spent almost 2 million dollars of others people money by hiding it with slow or non-existent reporting, I can see the potential for a semi-annual reporting on a huge scale could occur. Investors can't go 6 months without knowing what is happening with the company, the growth, the challenges, leadership, etc.

Since the past has shown the facts as well as other countries who are currently using the semi-annual reporting, I as an American can't loose 1/3-1/2 of my investments now that I am reaching a time to slow down and focus my energies elsewhere. Accountability is of utmost importance in every endeavor, what you expect you inspect. If we leave anything for 6 months without knowing no inspection, a lot can and will go wrong! I believe your job is to find ways for the smaller companies to have paths to report without huge burdens each quarter while making adjustments for those in growth modes or cycles. I am not smart enough to offer anything in that arena, but there are plenty of people smart enough to plan for their companies growth and be compliant. As an American taxpayer, we all do that every day and year and the companies we invest in should do this as well. Steady on! We all depend upon you!
Ginny Moore, 71
Realtor, Keller Williams Realty
Madison, GA

Dan Moore, 75
Retired Firefighter Dekalb County GA
Truck parking operator/owner
Madison GA

Sent from my iPhone

Glen Davis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Glen Davis Affiliation: Jun. 13, 2026 I'd like the quarterly reports in order to stay informed. Please don't change it.

Glen Davis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Glen Davis Affiliation: Jun. 13, 2026 Please continue the quarterly report going. I like to know on a timely basis.

Glen Fahs — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Glen Fahs Affiliation: Jun. 13, 2026 Please keep quarterly reports, not semi-annual.

Morley

Sent from my iPhone

Glenda Parker — Jun 13, 2026
Subject: S7-2026-15 From: Glenda Parker Affiliation: Jun. 13, 2026 Accountability matters.

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gold3n 1961 — Jun 13, 2026
Subject: S7-2026-15 Comment From: gold3n 1961 Affiliation: Jun. 13, 2026 To be fair to the investor, continue the requirement of the quarterly reporting.
Helen Wood, retired teacher.

Golden Clifton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Golden Clifton Affiliation: Jun. 13, 2026 We see what you are up to. Been there before.

Sent from my iPhone

Gordon Spath — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gordon Spath Affiliation: Jun. 13, 2026 Absolutely not
At least quarterly reports
Even monthly as hedge fund managers and stock traders manipulate funds up and down, buying short

It will lead to margins being used more
And zero disclosure after the fact
With no regard to an average investor who actually works another job not doing research to police those who they should be able to trust

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Grant Neale — Jun 13, 2026
Subject: S7-2026-15 From: Grant Neale Affiliation: Jun. 13, 2026 Quarterly Reporting is and should be an imperative!!! Thank you for your attention to this matter!!
Thank you,
Grant

Sent from my iPhone

Grant Stephens — Jun 13, 2026
Subject: S7-2026-15 Comment From: Grant Stephens Affiliation: Jun. 13, 2026 JB, IT Sysadmin. This makes it much harder for the average person to retire safely. This doesn't seem like a good move. When are the people with tons of money in charge going to stop trying to step on everybody else?

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grayskull00 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: grayskull00 Affiliation: Jun. 13, 2026 Reporting quarterly is working to benefit stockholders like me and my family. How about supporting us for once instead of the big corporations?

Sent from Proton Mail for Android.

Greg Dubla — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Greg Dubla Affiliation: Jun. 13, 2026 Leave it alone as it is. No 1955 bu****it needed

Sent from my iPhone

Greg Patton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Greg Patton Affiliation: Jun. 13, 2026 I believe that the current quarterly system works well to keep executives motivated at all times to perform

Gregory Patton

Greg Pera — Jun 13, 2026
Subject: S7-2026-15 Comment From: Greg Pera Affiliation: Jun. 13, 2026 There is no reason that I can see as an investor that Corporations should not continue to be required to submit reports on a quarterly basis. It does open the floodgates for insiders to have information that the investors do not!

There’s enough illegal insider trading already going on.

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gregg degear — Jun 13, 2026
Subject: Comment on S7-2026-15 From: gregg degear Affiliation: Jun. 13, 2026 My name is Gregg DeGear. I’m a social worker in New York City. There needs to be openness in firms, financial accounting companies need to report their their earnings or losses frequently if companies only need to report their results twice a year there’s a lot of room to hide losses. If anything, the market needs to be more out in the open not less do not pass this bill reporting twice yearly is ridiculous.

Sent from my iPhone

Gregory Barlow — Jun 13, 2026
Subject: S7-2026-15 From: Gregory Barlow Affiliation: Jun. 13, 2026 In a world of reality that is held to a higher standard than, apparently the upper echelon of the corporate universe appears to be, it makes more than common sense to demand a brighter light be directed upon the extremely monumental appeal to take advantage of the American Economy every chance it's available, simply to avoid unnecessary criminal inducements to do so.
Corporate criminal behaviour cannot be encouraged by leaving any gate wide open to do so by our own regulatory functions and the officers in government that have taken Oaths to protect this country from enemies within and without our borders, as federal officers are responsible to protect this Nation's financial, physical welfare by requiring responsibility from corporateering at Taxpayer Expense.
To do so can only be regarded by America as intentional felony neglect by those trusted to defend America, especially at our backdoor in the dark also, because that is where the opportunity for bribery of all sorts is conducted against the integrity and honor of this country and every working man or woman, who also casts votes at the ballot box, can lose trust in our government as the greatest Steward of Freedom and Liberty we can rely on.
Please be responsible to reduce and/or eliminate chances for taking advantages whenever possible because, America's prosperity is at highest risk, where CEO's already earn tens and sometimes hundreds of times more than their employees before they run for the shadows to avoid Justice, scrambling to locations that shelter such criminality with their Golden Parachutes.
Don't place yourselves in jeopardy for what are pittances compared to the treasures stolen from your own American Brothers and Sister Americans. Close the loopholes because you are our trusted defense.

Get Outlook for Android

Gregory Myers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gregory Myers Affiliation: Jun. 13, 2026 Gregory Myers, Retired Airline Pilot and Engineer, Northern California.
Why would anyone consider a move to semiannual reporting when the history of semiannual reporting versus quarterly reporting shows such a difference in stock valuations, both in the past and performance currently among countries that require it. When one sees the benefits of legally forced quarterly transparency, especially when a longterm retrograde "experiment" was conducted, it

makes sense not to give an inch to those who have determined that it is in their best interest to hide financial data. Fraud is more concealable over longer timelines or a coarser reporting net, so why make it easier for them? They certainly have the conputing power nowadays to make all the data necessary collectable & collateable for their investors to see if they are honest and proud of their operations.

Gretchen Arrant — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gretchen Arrant Affiliation: Jun. 13, 2026 Quarterly reporting must remain, to keep transparency!! And companies honest!!

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gretchen hyde — Jun 13, 2026
Subject: Comment on S7-2026-15 From: gretchen hyde Affiliation: Jun. 13, 2026 Why do you want to do this?

Get Outlook for iOS

Gretchen Tupper Ross — Jun 13, 2026
Subject: S7-2026-15 From: Gretchen Tupper Ross Affiliation: Jun. 13, 2026 Require quarterly reporting. We The people deserve timely financial status reports that are complete and honest.

Grover Barfield — Jun 13, 2026
Subject: S7-2026-15 Comment From: Grover Barfield Affiliation: Jun. 13, 2026 We prefer that you retain quarterly reporting. Grover, Retired.

Sent from my iPhone

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gshattog — Jun 13, 2026
Subject: Comment on S7-2026-15 From: gshattog Affiliation: Jun. 13, 2026 Quarterly earnings reports, in my experience, drives companies to be on time and pay attention more closely to their bottom line. This directly affects their stock price in a positive direction.
So much can happen in 6 months that a less aware CEO could ignore until it becomes too late.

Yahoo Mail: Search, Organize, Conquer

Gundula Lee — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gundula Lee Affiliation: Jun. 13, 2026 It didn't work well 1955 to 1970 so it was changed. Leave it as it is, do NOT change the quarterly reporting. Gundula Lee, retired, NYS.

Yahoo Mail: Search, Organize, Conquer

Gwyneth Iredale — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Gwyneth Iredale Affiliation: Jun. 13, 2026 Companies should be responsible to update shareholders and potential investors of company news, finances, etc. on a quarterly basis. A lot can happen on a less frequently reported basis, causing delays in important news impacting investment decisions.

Gwyneth Iredale

Yahoo Mail: Search, Organize, Conquer

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halpony — Jun 13, 2026
Subject: S7-2026-15 Comment From: halpony Affiliation: Jun. 13, 2026 To the Commissioners of the United States Securities and Exchange Commission:

Quarterly reporting by all publicly traded companies is essential to the proper functioning of the US economy. The depth and breadth of the US securities and capital markets are the envy of the world. Prompt financial reporting is a fundamental bedrock principle that ensures the future competitiveness of the US. I am informed by more than 45 years' experience as a professional and private investor.

Sincerely,

John M. Halpern
New York

Hannah Rees — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Hannah Rees Affiliation: Jun. 13, 2026 I think quarterly reporting is best!

Harry Helms — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Harry Helms Affiliation: Jun. 13, 2026 Henry Helms, retired, I live in Petaluma California. Reporting quarterly gives better transparency as to how funds are doing. Doin it semi annually give me more information on how well or bad my friend may be doing.

Sent from my iPad

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heather sherer-berkoff — Jun 13, 2026
Subject: S7-2026-15 Comment From: heather sherer-berkoff Affiliation: Jun. 13, 2026 Keep it the

same.
Heather, President
Small business owner

HeatherOsellsNC — Jun 13, 2026
Subject: S7-2026-15 Comment From: HeatherOsellsNC Affiliation: Jun. 13, 2026 I'm a business owner and investor. Quarterly reporting is important for public companies to keep everyone of their investors or future investors up to date on the health of the business. - Heather O'Sullivan

Heather O'Sullivan

Heidi Caron — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Heidi Caron Affiliation: Jun. 13, 2026 Keep SEC reporting quarterly! These quarterly reports were made to keep corporations honest and transparent so investors didn't lose their money like they did in 1955 - 1970. Keep the reporting quarterly to curb corruption!

Sent from my iPhone

Heidi Forney — Jun 13, 2026
Subject: S7-2026-15 From: Heidi Forney Affiliation: Jun. 13, 2026 As a retiree and investor, quarterly reporting is the least that should be happening. We trust these companies with our earnings, they should do no less than answer to us. Heidi Forney, retiree, Idaho.

Sent from my iPad

Heidi Manti — Jun 13, 2026
Subject: S7-2026-15 Comment From: Heidi Manti Affiliation: Jun. 13, 2026 SEC, Keep Quarterly Reporting! Do not make any changes to quarterly reporting. Everyone should be informed on quarterly reporting.

Beatrice H Manti
(210) 845-4900

Heidim723@gmail.com

Helen Bishop — Jun 13, 2026
Subject: S7-2026-15 Comment From: Helen Bishop Affiliation: Jun. 13, 2026 Quarterly reporting

provides the information we need. Plz maintain quarterly reporting!

Dr. Helen Bishop
Etowah NC

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hema singh — Jun 13, 2026
Subject: S7-2026-15 Comment From: hema singh Affiliation: Jun. 13, 2026 Keep quarterly statements. I worked as an auditor and at a credit rating agency. Insiders, credit agencies all have these most updated data that the general investing public don't know.

Sent from my iPhone

Henry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Henry Affiliation: Jun. 13, 2026 Need quarterly reports to make adjustments to income.

Sent from my iPhone

Herb Larsen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Herb Larsen Affiliation: Jun. 13, 2026 Herbert Larsen, Retired. There is no logical reason to abandon quarterly reporting. The SEC becomes the tool of the business it regulates if you stop quarterly reporting. We will not forget this. America is watching this corruption of your mission.

Sent from my iPhone

Holly M. Berkowitz — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Holly M. Berkowitz Affiliation: Jun. 13, 2026 My husband and I are both retired, on very limited finances
And we are not in the mood for dirty funny business.

Thank you.

Holly Smith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Holly Smith Affiliation: Jun. 13, 2026 They shouldn’t change what’s working. It’s just another way of the government to hide from us what we’re entitled to know.

Sent from my iPhone

Home — Jun 13, 2026
Subject: Comment re: SEC File No. S7-2026-15 From: Home Affiliation: Jun. 13, 2026 Respected Commissioners,

I strongly oppose the reduction of financial reporting to semi-annual reports.

I am an individual investor who trades regularly and depend largely on the data supplied by the companies I am researching. Six month old data is insufficient for me to evaluate the current health and future trajectory of any company, large or small. There are too many financial and market variables, each of which change regularly, that I depend on. Timely, complete and accurate, reviewed and certified, information is required to keep and grow my retirement portfolio.

I believe the opaqueness that this potential change allows will be far more damaging to all investors than to the public companies who are requesting it.

Of course, one of the goals of all companies is to drive down the costs of doing business. However, companies do not grow by reducing cost, they grow by investing wisely. And like private investors, companies cannot make wise investments if their information is old and inaccurate. Would an OEM buy a new machine if their quote for said machine is six months old? What would happen if both the design specifications and the price of the machine changed in the six months since it was quoted? This potential SEC change in quarterly reporting puts investors in the same position.

Please do not pass this rule change.
Thank you.

Home Email — Jun 13, 2026
Subject: S7-2026-15 Comment From: Home Email Affiliation: Jun. 13, 2026 It's more difficult to report quarterly but it keeps transparent. Put curbs after reporting to avoid large sell offs or gains. Quarterly reporting should never be gotten rid of.

Sent from my iPhone

Honor Hill — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Honor Hill Affiliation: Jun. 13, 2026 Honor Hill, retired, Dallas TX. Keeps LLCs on their toes and protects investors.

Hope Gee — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Hope Gee Affiliation: Jun. 13, 2026 Hope Grinage Research Specialist, NC

A decision to return to what harmed American Citizens is corrosive to our society, as a whole.

We all deserve to know what's going on with our investments on a regular basis. Our finances are not venture capital for the wealthy to play around with

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Howard Karsh — Jun 13, 2026
Subject: S7-2026-15 Comment From: Howard Karsh Affiliation: Jun. 13, 2026 I am a big investor in the market. My investments are over a million dollars. If you do hide this information for six months I will move my investments elsewhere. Your boy demented Donnie has already had me thinking of other ways to invest but this may well be the last straw.

Howard Knaizer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Howard Knaizer Affiliation: Jun. 13, 2026 I rely on quarterly reporting to keep track of trends as well as potential problems in the companies I am investing. More information is always better than less.
Howard Knaizer - Retired

Sent from my iPhone

Hyun Martin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Hyun Martin Affiliation: Jun. 13, 2026 Investors pay the price! This is not a good idea to regress!

Hyun Martin
Sent from my iPhone

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iculymo@aol.com — Jun 13, 2026
Subject: Comment on S7-2026-15 From: iculymo@aol.com Affiliation: Jun. 13, 2026 I'm happy with my quarterly statements I don't see why it should change Please don't make the change to the quarterly statements

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Ida Inlow — Jun 13, 2026
Subject: S7-2026-15 From: Ida Inlow Affiliation: Jun. 13, 2026 Keep quarterly reports

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ignatius galante — Jun 13, 2026
Subject: S7-2026-15 Comment From: ignatius galante Affiliation: Jun. 13, 2026 Keep quarter reports coming.

Sent from my iPhone

Irene Driscoll — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Irene Driscoll Affiliation: Jun. 13, 2026 To members of the SEC:
I rely on quarterly reporting for my investing decisions. I am not an expert. I need these reports. If you take this away from me I will be helpless to navigate my finances. Unless this is your intent, to make me helpless, please do not change the requirement for quarterly reporting unless it is to require more frequent reporting and more stringent requirements. Irene Driscoll, retiree. My vote is my only power.

Irene Hendricks — Jun 13, 2026
Subject: S7-2026-15 Comment From: Irene Hendricks Affiliation: Jun. 13, 2026 Keep quarterly reports, diligence depends on accurate data. As a former head of HR and plan fiduciary, I'd want this for myself and our employees.

Irene Hendricks

Irish Texan Marine — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Irish Texan Marine Affiliation: Jun. 13, 2026 Are you literally trying to kill Americans? All of our RETIREMENTS are wrapped up in this. As badly as the Administration is handling things, I'm starting to believe the entire objective was to take this country down. Congratulations asshats.

Isabel Gathright — Jun 13, 2026
Subject: S7-2026-15 From: Isabel Gathright Affiliation: Jun. 13, 2026 Quarterly Reporting prevents problems all around. Companies need to be honest and transparent about everything. It is easier to fix a problem when it is small. Quarterly reports prevent bigger problems. Investors have the right to know how a company is doing quarterly, so CEO's can keep the bottom line safe. The pros and cons of quarterly vs 2 reports a year are all the proof the SEC needs to know, the proof is in the results. Lifetime investor who worked and saved to be self sufficient in retirement, now that I am retired I need my investments to be there. I do not support any change that can put my retirement at unnecessary risk. Keep quarterly reports.
Isabel S. Gathright
Maumelle, AR 72113
Sent from my iPhone

Issa Rkein — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Issa Rkein Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We can invest in what we don't know

J Darrah — Jun 13, 2026
Subject: S7-2026-15 Comment From: J Darrah Affiliation: Jun. 13, 2026 STOP BEING MOTHER ****ING ****S, GOD **** IT!!!!!!!!!!!!!

J G — Jun 13, 2026
Subject: S7-2026-15 Comment From: J G Affiliation: Jun. 13, 2026 Stop taking things away from the people and giving it to the rich.

Jack M Melton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jack M Melton Affiliation: Jun. 13, 2026 Please do not do this, History tells us it is a mistake

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Jackie — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jackie Affiliation: Jun. 13, 2026 I need and want quarterly reporting. It is necessary for me to watch and control my own investments. Jackie Drotar, Machesney park Illinois. Fire sprinkler technician

Sent from my iPhone

Jackie LeBlanc — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jackie LeBlanc Affiliation: Jun. 13, 2026 My like saving were put into retirement plans that were run by companies chosen by my boses. When the investors running the plans did well but on TWO occasions the stock markets weren't managed well and our retirement accounts suffered ! Lost half we we would have come in my investment the first time and even though the stocks got some money back from investment it took a few years to make up that loss of income be for we earned money that was initially lost; that was money we didn't make up over this time. Please make sure that we do not lose our retirement savings again.

Sent from my iPhone

Jacob Rosa — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jacob Rosa Affiliation: Jun. 13, 2026 We need more accountability from corporations, and financial institutions. Is only fair that we receive the information quarterly, keeping in mind that signs of loss may take even a shorter period of time.

THANK YOU AND HAVE A GREAT DAY!!!!! :)
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and any attachments or copies. You may not retain, distribute or use any information in this e-mail or any of its attachments. Please inform us of the erroneous delivery by return e-mail. Thank you for your cooperation.
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Jacob Straessle — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Straessle Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Do not end Quarterly Reporting. That's just st***d.

Jacqueline Marshall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jacqueline Marshall Affiliation: Jun. 13, 2026 I could not imagine cutting reporting in half. The opportunity for fraud increases, as the opportunity to catch fraud decreases. There are so many red flags that would not be noticed until it's too late. Insider trading would grow. Please don't make this change.

Jacqueline Marshall

Accounting Manager
jh1marshall@gmail.com

Jacqueline Stockton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jacqueline Stockton Affiliation: Jun. 13, 2026 Keep the report quarterly. I regularly check my account and meet quarterly with my financial advisor. Having reports twice a year will be detrimental

Jacqueline

Jacyn Cook — Jun 13, 2026
Subject: S7-2026-15 From: Jacyn Cook Affiliation: Jun. 13, 2026 Absolutely keep Quaterly Reporting! Stockholders and the Anerican people demand transparency

Jacyn

Love GOD, Love Yourself, Love Others

James and Julie Betsinger — Jun 13, 2026
Subject: S7-2026-15 From: James and Julie Betsinger Affiliation: Jun. 13, 2026 Keep quartly reporting

Julie

James Andersen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: James Andersen Affiliation: Jun. 13, 2026 This proposal hurts those of us who rely on advice from our financial advisors who need to offer us the best options for our finances. They need the most up to date information as possible.

Yahoo Mail: Search, Organize, Conquer

James Brown — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Brown Affiliation: Jun. 13, 2026 Absolutely not! 6 months under cloak and dagger for US public companies? Everyone would dump US investments!

Sent from my iPhone

James Clark — Jun 13, 2026
Subject: S7-2026-15 From: James Clark Affiliation: Jun. 13, 2026 Hey, I'm ok with changing the rule, as long as the head of the FCC also goes to jail with the CEO's. 😬

James Crump — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Crump Affiliation: Jun. 13, 2026 Quarterly reporting needs to remain the same as it allows investors such as myself to develop better pictures of where the organizations I have money in are going and at the programs and policies they implemented are generating the results that I seek. Reducing visibility allows them to potentially hide poor results and policies from investors whose money is impacted.

James Falk — Jun 13, 2026
Subject: Comment on S7-2026-15 From: James Falk Affiliation: Jun. 13, 2026 If it ain't broke don't fix it!!

James MacKinnon — Jun 13, 2026
Subject: S7-2026-15 Comment From: James MacKinnon Affiliation: Jun. 13, 2026 As a retail investor with plenty of family in finance, I encourage you to maintain quarterly reporting so the public can have a clear window into the companies that they invest in. Less reporting would also hurt institutional investors for the same reason: a lesser view into how companies manage our invested capital.

James MacKinnon

James Malphrus — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Malphrus Affiliation: Jun. 13, 2026 The SEC should continue to require quarterly disclosures from businesses. Limiting reporting only incentivizes corruption.

James Malphrus
Writer/Photographer | JCMA.today

James Mangie — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Mangie Affiliation: Jun. 13, 2026 Enough , don’t wipe out the little guy that helped the big get there.

Sent from my iPhone

James Matheny — Jun 13, 2026
Subject: Comment on S7-2026-15 From: James Matheny Affiliation: Jun. 13, 2026 Stop burning us

James

James Shand — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Shand Affiliation: Jun. 13, 2026 More transparency is needed, not less. RETAIN the current quarterly reporting requirements.

James Shaw — Jun 13, 2026
Subject: S7-2026-15 From: James Shaw Affiliation: Jun. 13, 2026 Four CEO quarterly sign-offs must remain intact to protect investor's holdings. There is no reason to roll back quarterly sign-off to 2. If a CEO has done nothing wrong, they should have no problem doing so.

James Stevens — Jun 13, 2026
Subject: Comment on S7-2026-15 From: James Stevens Affiliation: Jun. 13, 2026 The reports must beade quarterly . That's what's best for all of us.

James Zutoft — Jun 13, 2026
Subject: S7-2026-15 Comment From: James Zutoft Affiliation: Jun. 13, 2026 Keep the quarterly reports, it's helpful in so many ways. If there is to be a change, it should be a monthly report.

Respectfully
James Zutoft

Jamie Chang — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jamie Chang Affiliation: Jun. 13, 2026 Jamie Chang retired. Right to know.
No way, says the 75 year old retired teacher.

Sent from my iPhone

Jamie Favreau — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jamie Favreau Affiliation: Jun. 13, 2026 Semi annually is unacceptable

Sent from my iPhone

Jamie Jones — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jamie Jones Affiliation: Jun. 13, 2026 Jamie Jones Retiree
My husband and I are counting on our savings to survive the next ten years. What can be done? Do not revert to past times and keep current system please.

Faithfully yours,
Jamie

Jamie Klem — Jun 13, 2026
Subject: S7-2026-15 From: Jamie Klem Affiliation: Jun. 13, 2026 Keep the quarterly. Keep corruption in check.
Sincerely
Jamie Klem
Townsend ga

Jan Hunter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jan Hunter Affiliation: Jun. 13, 2026 We must have quarterly reports regarding our investments. Some of us worked over forty years in order to have money for retirement, so we need to know how the investments are doing so we can make adjustments, if needed.
Jan Hunter
North Carolina

Sent from my iPhone

Jan Johnson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jan Johnson Affiliation: Jun. 13, 2026 As a retiree, I depend on my portfolio to supplement my income. Companies create enough mischief as it, give them six months to hide their results and it only gets worse. Do NOT change from Qtrly filings.

Jan Johnson
Sandy, UT

Jan Livingston — Jun 13, 2026
Subject: S7-2026-15 From: Jan Livingston Affiliation: Jun. 13, 2026 Why do the rich need the bail out of not having to show whow they have weaseled more money out of the coffers! I would make them report even more often and with rationalization!

Sent from my iPad

Jan Metts — Jun 13, 2026
Subject: S7-2026-15 From: Jan Metts Affiliation: Jun. 13, 2026 Jan Metts, retired. University of Arkansas and State of Arkansas. A lot of damag can be done if these people don’t have to report frequently! That’s why it was set up this way!

Sent from my iPhone

Jan Sockness — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jan Sockness Affiliation: Jun. 13, 2026 Jan Sockness, Retired. I depend on accurate, transparent, and timely information from companies to make informed decisions on my investments. Six months is too long a gap period not to know details and introduces too much uncertainty. Less frequent disclosures will lead to less transparency because companies could withhold important information for up to six months. Quarterly reports give investors and regulators four checkpoints each year to evaluate company performance. Moving to semiannual filings would cut that visibility in half. With fewer data points, it becomes harder to spot early warning signs, like slowing revenue growth, ballooning debt, or rising costs. Individual investors could be left at a disadvantage, relying more on rumors, speculation, or expensive research services between official updates. A weak quarter buried inside a six-month report could lead to sudden, severe stock price corrections that might have been softened if revealed earlier. Longer gaps create more room for accounting irregularities, aggressive revenue recognition, or off-balance-sheet liabilities to go unnoticed. By the time problems are disclosed in a semiannual report, damage may already be done, and investor losses could be much larger. Optional six month reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. Three months won't make any difference to long term strategy, the reason being given for the change. Executive pay is based on short term strategy and earnings. The savings to companies are minimal and not worth the cost of not receiving timely information.

Jan Sowder — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jan Sowder Affiliation: Jun. 13, 2026 J Sowder. Retired. Indiana.
In order to protect the investments of the average American citizen quarterly reporting must remain. Longer reporting periods only protects bad behavior on the part of corporations.

Jan Woolley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jan Woolley Affiliation: Jun. 13, 2026 Keep the quarterly report! Very helpful to us average investors. It’s not that hard, all the companies have excellent accounting systems, it’s not a roomful of pencil pushers!!

Sent from my iPhone

Jana Stacy — Jun 13, 2026
Subject: S7-2026-15 From: Jana Stacy Affiliation: Jun. 13, 2026 Don't go dancing with wolves in sheep's clothing! So don't be forcing us to!!!

Jane — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jane Affiliation: Jun. 13, 2026 It is idiocy to do the same unsuccessful thing over hoping for different results!

Yahoo Mail: Search, Organize, Conquer

Jane Fisher — Jun 13, 2026
Subject: S7-2026-15 From: Jane Fisher Affiliation: Jun. 13, 2026 Corruption in corporate America is at an all- time high! Corporate purchase of American politicians is rampant. This is NOT the time to reduce oversize. I am a victim of corporate overreach.

Sent from my Galaxy

Jane Hellmann — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jane Hellmann Affiliation: Jun. 13, 2026 Keep quarterly reports

Sent from my iPhone

Jane Richard — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jane Richard Affiliation: Jun. 13, 2026 DON’T. DON’T DON’T. DON’T DON’T DON’T. DON’T!!!!

Sent from my iPhone

JANE SHAW — Jun 13, 2026
Subject: S7-2026-15 Comment From: JANE SHAW Affiliation: Jun. 13, 2026 I am writing to express my opposition to changing corporate reporting to a six month system. Quarterly reports are necessary to keep business transparent and accountable.

Sent from AOL on Android

Jane Teachey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jane Teachey Affiliation: Jun. 13, 2026 I want to keep my quarterlynotices.

Jane Wilson — Jun 13, 2026
Subject: S7-2026-15 From: Jane Wilson Affiliation: Jun. 13, 2026 My name is Jane G. Wilson from Bowling Green. KY. I worked at Merrill Lynch as a financial advisor for 6 years. Quarterly financial reports were important for advisors, clients, and the companies in which we invested. There was a period of time from around 1955 to 1970 where financial reporting was cut to twice a year. The returns on the stock market were lackluster compared to the results seen since the quarterly mandate was established. For what reason is the SEC looking to change this requirement? Who exactly would benefit from this change? Corporations and their leaders should be accountable to their shareholders. Please keep the requirement for quarterly financial statements. Thank you.

Sent from my iPhone

Jane Zaun — Jun 13, 2026
Subject: S7-2026-15 From: Jane Zaun Affiliation: Jun. 13, 2026 As a senior with limited savings in the stock market, every dollar counts in my budget. Please leave reporting quarterly so I can see changes accurately and plan accordingly. Thank you.

Yahoo Mail: Search, Organize, Conquer

Janet Barnhart — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Barnhart Affiliation: Jun. 13, 2026 My questions are why eliminate quarterly reports and who benefits? Certainly not the average investor. Keep the quarterly reports. We already have too many opportunities for fraud and corruption with the current administration!

Sent from my iPhone

Janet Bickel-Burton — Jun 13, 2026
Subject: S7-2026-15 From: Janet Bickel-Burton Affiliation: Jun. 13, 2026 Investors (using our money to support corporations) deserve timely quarterly reports how their money is being used.
REQUIRED Quarterly Reports are necessary for investors to make best decisions
about their money.

Respectfully,
Janet Burton
Richardson, TX

Yahoo Mail: Search, Organize, Conquer

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janet digiovanna — Jun 13, 2026
Subject: Comment on S7-2026-15 From: janet digiovanna Affiliation: Jun. 13, 2026 Quarterly is the way to go. I'm a retired woman 77 years old and worked all my adult life. I saved and invested wisely and now want to continue to live a decent dignified life. Morgan Stanley is my wealth management

organization who depends on regular accurate and timely reporting as do all the other companies. My name is Janet I live in a small Northern California town called Petaluma. Quarterly reporting is necessary and should be kept in place.

Sent from my iPhone

Janet Garabedian — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Garabedian Affiliation: Jun. 13, 2026 My husband and I are retired and have worked full time 45 years full time and managed to save money for retirement. The last two years have already taken a large chunk of savings away because of the rising costs of everything. We can't afford to lose any more. The change to semi annual reporting will make it too easy for companies to get away basically with stealing. Trump tax cuts for the corporations have been a boon for their profits. Please fight for the rest of us who need to be able to trust the government to work for the many, not the few. We need your help, they don't. Thank you.

Janet Garabedian

Janet Groth — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Groth Affiliation: Jun. 13, 2026 I believe that quarterly reporting should continue. Twice a year reporting has been tried before, and it did not work, costing investors a large percentage of their portfolio. I am a retired teacher in far West Texas and have built up enough money for my retirement. If my portfolio declines significantly, either my children would have to take care of me financially in my old age or, as a woman over 70 years old, a septuagenarian, I would have to return to work. The twice a year policy is dangerous and unnecessary. Please do not make the change.

This policy changes, particularly frightening, given the current state of the economy and rising inflation, which is already cutting into my financial well-being

Janet Groth
Fort Stockton, Texas

Janet Laufenberg — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Laufenberg Affiliation: Jun. 13, 2026 I am 74 years old and I am still working as a psychotherapist in private practice. I am strongly opposed to a regression like the one suggested by our current president- to return to a semi annual reporting vs our current quarterly reporting. In the past this has had very negative results for those of us depending on our savings which took a huge loss between 1955 and 1970. Please do not approve this change. I plan to retire soon and need my modest savings to provide for myself and to help my family who are struggling financially.
My name is Janet Laufenberg and I currently reside in Missoula Montana.

Sent from my iPhone

Janet Marsano — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Marsano Affiliation: Jun. 13, 2026 I've worked all my life to have a retirement portfolio that will still grow. Don't change quarterly reporting.

Janet Thomas Hart — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Thomas Hart Affiliation: Jun. 13, 2026 It's important to keep reporting as we are right now. Janet Hart, president of Lenox F&L LLC - Real Estate Investments.

Janet Thomas Hart
Lenox F&L Enterprises, LLC

Janet Warner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Janet Warner Affiliation: Jun. 13, 2026 Janet Warner, retired nurse, still in the stock market. As a retired person who is still invested in the stock market it makes no sense for companies to keep secrets about their financials. My job is to maintain a steady or growing stock portfolio and that wouldn't be possible if I didn't know how well the company was doing. It would lead to financial ruin for many and my government needs to look out for me, a US citizen investor.
Janet A Warner

Sent from my iPhone

Janet Weisheyer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Weisheyer Affiliation: Jun. 13, 2026 Quarterly reporting must continue! The reports keep the investments steady! Let's not repeat mistakes of the past!

Sent from my iPhone

Janet Wells — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janet Wells Affiliation: Jun. 13, 2026 Quarterly reporting is absolutely necessary in order to ensure financial accuracy and to keep shareholders apprised of the true position of each company. Do not remove this requirement. It has served us all well for over half a century.

Sent from my iPhone

Janine Glidden — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Janine Glidden Affiliation: Jun. 13, 2026 Quarterly reports. I

need to keep my investment, not have it go down.

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janis noyes — Jun 13, 2026
Subject: S7-2026-15 From: janis noyes Affiliation: Jun. 13, 2026 dont let them get away with it

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Jannette Fleck — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jannette Fleck Affiliation: Jun. 13, 2026 Quarterly reporting is necessary to protect investors . Jannette Fleck

Sent from my iPhone

Jason Asamoah — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jason Asamoah Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Allowing companies to further hide information that the legally are forced to reveal only harms the American people.

Jason Galie — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jason Galie Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We just want to trade as informed as possible since all the board members for each company and the same 20 people

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Jason Gladfelter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jason Gladfelter Affiliation: Jun. 13, 2026 This must be stopped . The criminal Trump administration is destroying all of the fabrics of our nation. This is complete nonsense

Sent from my iPhone

Jayne Meyer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jayne Meyer Affiliation: Jun. 13, 2026 Jayne Meyer, Madison, WI. Registered Nurse. Dear SEC. Please keep the reporting quarterly. I am a registered nurse and recently widowed. I don't have a great deal and need to keep all of what I do have. We need to protect the smaller people in this country. Data shows that moving back to semi-annually will not help. The data for quarterly reporting is there. Please pay attention. Thank you.

Jayne Weiske — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Jayne Weiske Affiliation: Jun. 13, 2026 If you reduce reporting to twice a year, this current administration could take all of my money! They already manipulate the market…38 times saying we are close to negotiations with Iran or Notnis a perfect example! If this happened, I would kill all my money out and invest it where I can see real results.

Jayne M Weiske

Jean Ahlers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jean Ahlers Affiliation: Jun. 13, 2026 Georgia Ahlers, St Louis Mo,
My husband and I worked hard for what we have and are trying to enjoy retirement. We don't need to lose 1/3 to 1/2 of our retirement funds because of less transparency. Please reconsider the recommendation of reporting semi yearly instead of quarterly. Thank you

Sent from my iPhone

Jean Bigley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jean Bigley Affiliation: Jun. 13, 2026 As a retiree, I depend on my invested asets to protect me during emergencies - and possibly through 22% cuts in Social Security, not to mention potential Medicaid cuts.

Sounds like a decent precaution? Maybe not, if business' quarterly financial reporting is reduced to semi-annual reporting. The countries that currently do this have lost a lot of transparency - and a LOT of value of their stocks, compared to the US.

The US experimented with semi-annual reporting from 1955 to 1978, when they reverted to requiring quarterly reporting. During the experiment, stocks "underperformed" compared to the before and after periods.

Please don't play around with my retirement protection, not with your own, not with your children's. Companies had no problem reporting quarterly from the mid-1800s till 1955, and from 1978 til now. Any complaints from businesses are suspect in this day of no integrity.

Thank you in advance for cancelling this initiative -
Jean Bigley, Retired
Coconut Creek, Florida
bigleyjean@aol.com

Jean Cacioppo — Jun 13, 2026
Subject: S7-2026-15 From: Jean Cacioppo Affiliation: Jun. 13, 2026 There's too much room for trouble by halving the accountability. Keep the current standards!!!

Sent from my iPad

Jean Oxenfeld — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jean Oxenfeld Affiliation: Jun. 13, 2026 I strongly oppose Rule S7-2026-15 due to the horrible uncertainty of the country's economic situation. If this rule were to pass, I would be flying blind for 6 months at a time, and a lot can happen in 6 months. My time to cash out is fast-approaching, and I'm fearful I might have nothing left to withdraw. I don't have much, but it's a decent enough amount to cry over if I were to lose it. I need to know what is going on with my retirement accounts at least quarterly. This is vitally important so I can monitor and make changes before I lose it all (or so I can close out and withdraw the whole thing if necessary). Thank you for your time.

Sincerely,
Jean Oxenfeld

Sent from my iPhone

Jeanette Snow — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jeanette Snow Affiliation: Jun. 13, 2026 As a US citizen, I a AGAINST the proposed SEC change to Semiannual reporting. Less transparency will result in lower returns and lower valuations for investors. As an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings. Keep Quarterly Reporting in place.

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jeanettegny — Jun 13, 2026
Subject: Comment on S7-2026-15 From: jeanettegny Affiliation: Jun. 13, 2026 Maintain quarterly reporting for full
Maintain quarterly reporting for full transparency.

Sent from my Galaxy

Jeanne K Bowden — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeanne K Bowden Affiliation: Jun. 13, 2026 What are we doing? Now that corporations are 'people', you are giving them more ways to hide their greed? STOP IT!

Sent from my iPhone

Jeanne Powell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jeanne Powell Affiliation: Jun. 13, 2026 Keep the reporting quarterly. Accountability and transparency are our most effective tools.

Jeannie Sommer — Jun 13, 2026
Subject: S7-2026-15 From: Jeannie Sommer Affiliation: Jun. 13, 2026 Keep fraud and fraudsters out by keeping quarterly reporting. Let’s not go backwards in time. Make the system work better and more ethically. No more Enron cases.

Sent from my iPhone

Jeff - Barbara Pierce — Jun 13, 2026
Subject: S7-2026-15 From: Jeff - Barbara Pierce Affiliation: Jun. 13, 2026 Reducing transparency is the last thing our country needs right now. We certainly don't trust the richest people in the country to 'do the right thing' by anyone other than themselves. I spend my career caring for others, and it's clear the SEC is only covering for themselves and their cronies. It is NOT 'too much work.' You want work? Try doing something that contributes to the good of the world, not yourselves and politicians.

Barbara Pierce

Jeff Engwall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jeff Engwall Affiliation: Jun. 13, 2026 This is just another attempt by the government to pay off the huge money people!! Do not return to 1955 style investment tactics!! Jeff Engwall, RPh!!

Sent from my iPad

Jeff Hayden — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeff Hayden Affiliation: Jun. 13, 2026 Play FAIR!

Best regards,
Jeff, NM

Jeff Hill — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeff Hill Affiliation: Jun. 13, 2026 As a retail investor I find it essential to have quarterly financial reports to guide my decision making. Going to semi-annual reporting just opens the door for lack of candor and all kinds of financial cheating.

Jeff Hill

JEFF HURLEY — Jun 13, 2026
Subject: S7-2026-15 Comment From: JEFF HURLEY Affiliation: Jun. 13, 2026 It does not matter. You know it. You own the system and are part of the corruption that spreads its way through it. The market has become a jaded monopoly game again and we will not learn until it fails us all due to the inherent gred and back room trading that plagues it. Best of luck. Do what you want. You will anyway. The threats from big holdings and fund managers is way to riky to negotiate from your weak position. If only you could man up and make a difference but that I have no faith in.

Jeff Wakeman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jeff Wakeman Affiliation: Jun. 13, 2026 Jeff Wakeman, IT Engineer in California -- DO NOT RELAX REPORTING REQUIREMENTS. In the digital age, six months is forever. Less transparency empowers insiders at the expense of the public interest. Quarterly reporting frequency isn't the cause of short-term thinking -- goose-gaslight-gone predators and defanged regulation and tax policy is, and blindfolding us for longer stretches will make it worse.

Jeffrey Ball — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeffrey Ball Affiliation: Jun. 13, 2026 Jeffrey Ball
Managing Member
Ball Enterprises LLC

This will only rig the game more against the common man who is getting less and less of the percentage of profits from the company he works for and hand it over to the same people who are the ones getting a higher percentage of the profits. This will only lead to more corporate malfeasance and more volatility of the market.

Sent from my iPhone

Jeffrey Mandel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Mandel Affiliation: Jun. 13, 2026 Leave the reporting requirements as they are. I don’t want Trump harming us anymore than he already has. Everything he touches turns to ****.

Sent from my iPhone

Jen Hirsch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jen Hirsch Affiliation: Jun. 13, 2026 We need to be able to make better informed investment decisions for ourselves. Keep the SEC reporting requirement for

organizations QUARTERLY.

Jennifer Duffield — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jennifer Duffield Affiliation: Jun. 13, 2026 Jennifer Duffield. Retired. (Former investment bank executive)
Quarterly reporting is what gives transparency to the public. 6 months gives no one time to make informed choices.

Get Outlook for iOS

Jennifer French — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jennifer French Affiliation: Jun. 13, 2026 We already have enough channels in the capitalistic USA for the rich to get richer and eliminating knowledge checkpoints quarterly for every day people investing is unbalanced and disingenuous. My comment from this household of 4 voting age adults is do not make this change. It is unnecessary to let them off the hook of transparency and does not benefit the individual investor.

Jennifer French
Rochester Hills MI

Sent from my iPhone

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jennifer Kowalski — Jun 13, 2026
Subject: Comment on S7-2026-15 From: jennifer Kowalski Affiliation: Jun. 13, 2026 Keep Quarterly Reporting intact. I cannot afford to lose my investments for retirement.
Jennifer Kowalski -Peters
Human Resources Leader
New Jersey

Sent from my iPhone

Jennifer Pickard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jennifer Pickard Affiliation: Jun. 13, 2026 Please don’t fold to this corrupt and greedy administration. Remember why you serve the people. Our country is one want to be dictator away from being a place where we can be proud again. The american people deserve to have transparency.

~ jeni

Jennifer Smith — Jun 13, 2026

Subject: My view on Rule S7-2026-15 From: Jennifer Smith Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Quarterly disclosures empower investors to make informed decisions, and it's crucial that the SEC doesn't withhold vital information from retail investors

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Jennifer Thoms — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jennifer Thoms Affiliation: Jun. 13, 2026 Quarterly reporting is extremely important for the retired members of the middle class. This is the only $$ we have and has to last us for the rest of our lives. Quarterly reporting is our best way to make sure our money is safe. All emergencies come from this money…roofs, furnaces, electrical emergencies. Please keep our savings safe. Let's think about the middle class this time.

Jennifer Withers — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Withers Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: My view on Rule S7-2026-15. Is that it is unfair for the public to be blocked from quarterly reports.

Jenny Burden — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jenny Burden Affiliation: Jun. 13, 2026 I do not want my investments negatively impacted by a company hiding for that long. My retirement depends on accountability and transparency. Disclosures must be kept quarterly- Jenny, Philanthropy Officer, Austin, TX

Jenny Pinsky — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jenny Pinsky Affiliation: Jun. 13, 2026 My name is Jen Peters and I am an architectural designer. I would like quarterly reporting to continue to ensure my financial well-being and my family's financial well-being is doing alright. We don't invest much but that's what makes it more important for us to make sure the money we do invest is doing well and I don't like the thought of going six months without knowing how my investments are doing.

Sent from my iPhone

Jeremy Everett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeremy Everett Affiliation: Jun. 13, 2026 Transparency is of utmost importance regarding finances and retirement plans. A fiduciary shouldn't be allowed to hide information from investors for 6 months at a time, and already provide the information quarterly. How can someone make investing decisions that can affect the rest of their lives receiving information only two times per year? Moving earnings reporting to 6-months from 3-months will also increase fraud in the financial system and Wall Street.

Best regards,
Jeremy Everett, EMBA

Small Business Owner and IT Software Engineer

Jeremy Kwan — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Kwan Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I rely on quarterly earnings reports and especially those filed both the SEC to be able to make the best informed investment decisions. I have followed public companies for 30 years and have found 10-Qs and 10-Ks to be especially helpful in ferreting out material information that a company might otherwise be able to avoid disclosing.
Please do not take this reporting requirement away. It also erodes one of the key pillars of US financial markets - transparency and accountability.

Thank you,
Jeremy

Jeremy Powitz — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jeremy Powitz Affiliation: Jun. 13, 2026 If anything we should switch to weekly reporting. If the public has money invested in the public has a right to know constantly

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jeremy stoffel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: jeremy stoffel Affiliation: Jun. 13, 2026 Rolling back controls on business is insane. We need more control and regulation on these corporations, they are already stamping out all competition by abusing lax enforcement by republican administrations

Sent from my iPhone

Jerry Craddock — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jerry Craddock Affiliation: Jun. 13, 2026 My names is Jerry Craddock, USPS worker, in TN. And my retirement plans are heavily invested in the market. Changing to semi annual reporting could severely damage my long term plans and life goals. And I'm looking at retirement in ten years. If this experiment, which we've tried before, ends up the same I'll be unlikely to recover the market damage within ten years and my entire life plan could be wrecked. We've got, and have had, an incredibly strong market with quarterly reporting for decades. Why would we risk upending all that now? What is the upside? You could wreck lives with this. Please do not do this.

Jerry Nix — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jerry Nix Affiliation: Jun. 13, 2026 Sec ... If you want to do something to help the market Do Not go back to semi annual reporting but rather STOP the onslaught of computer trading that trades preprogrammed by the nano-second and open out U.S. markets to retail investors 24 hours per day. No more auction markets after hours! Think about the

decisions you are making and harder about the ones you refuse to make to appease the money handlers of the world.

Jerry Nix
Freewavemaker, LLC
Mobile Phone: 601.214.5338

Jersey Hunter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jersey Hunter Affiliation: Jun. 13, 2026 Quarterly financial reports are essential to enable private investors and money managers to make informed decisions regarding the allocation of their capital. The failure to provide timely disclosure of a company's financial condition creates an environment conducive to corruption and introduces mechanisms through which companies can disadvantage public shareholders.

Sent from Proton Mail for iOS.

Jessica Blackburn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jessica Blackburn Affiliation: Jun. 13, 2026 As an auditor and just as a not completely corrupt and ****ty person, hiding information is never the way to go. One way or another the money trail is revealed. Keep releasing quarterly reports and stop being shadey, big boy.

Jessica Burlingame — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jessica Burlingame Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Do not reduce transparency for publicly traded companies. The current relaxing of the rules for entry into the market is already very alarming, investors do not need to lose any more insight into the performance of the companies they are putting their money in.

Jessica Cremer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jessica Cremer Affiliation: Jun. 13, 2026 Jessica Cremer,

Chemist, in Ohio. Quarterly reporting of critical data allows for consistent monitoring of long-term effect materials. When there is constant fluxuation in a data set, that time point (quarterly) will show the meaningful movement and allow for appropriate adjustments. This gives individuals both the big picture and a snapshot of data. If switched to every 6 months, notification may be too late to adjust without major consequences.
Jessica Cremer

Jessica Green Salinas American Montessori Society — Jun 13, 2026
Subject: File No. S7-2026-15 From: Jessica Green Salinas I directed, administered, and taught at a 61-student daycare from Reagan to Trump. Investing allowed me to retire, because capitalism as far as early childhood education goes, didn't. So the information playing field should be fair and equal. Can this be proved before we change the rules?

Jessica Lacoss — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jessica Lacoss Affiliation: Jun. 13, 2026 Jessica Lacoss Paralegal
Jones, Boykin, & Associates

Please do not change reporting. I need my savings to finish paying for my daughter's education and for my own retirement.

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jftrolley — Jun 13, 2026
Subject: S7-2026-15 Comment From: jftrolley Affiliation: Jun. 13, 2026 This change makes no sense. Keep the process transparent.

Sent from my Galaxy

Jill Altman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jill Altman Affiliation: Jun. 13, 2026 Do not revert back to the old rules. What a ridiculous idea! Keep kowtowing to the MAGAs and their absurd policies and we will be back to the late 1930s. My stocks are already dropping every time that clown sends out a tweet.

JA Sent from my iPhone

Jill Grimes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jill Grimes Affiliation: Jun. 13, 2026 This is NOT making America great!

Sent from my iPhone

Jill Newton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jill Newton Affiliation: Jun. 13, 2026 We want quartly reports.

Sent from my iPhone

Jill Rice — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jill Rice Affiliation: Jun. 13, 2026 These Q reports are a health check on companies we are investing in! You want us to be on the dark for 2 quarters? It's too late by then. DO YOUR JOB or you are not working for this country

Yahoo Mail: Search, Organize, Conquer

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jillian minarich — Jun 13, 2026
Subject: Comment on S7-2026-15 From: jillian minarich Affiliation: Jun. 13, 2026 My name is Jillian Minarich. I work at The Center for Contemplative Science and Conpassion-based Ethics in Atlanta, GA. I was a classroom teacher for 18 years before that. I have worked hard to build my retirement. The proposal to let every public company stop reporting its results each quarter and disclose just twice a year is irresponsible and damaging to the American economy. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. I have parents I need to support, children I need to support, and as an American I have a right to be able to do that. Damaging my life savings at the whim of a dementia-ridden man is anti-American.

In Peace,

Jillian Minarich

Jim Branch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Branch Affiliation: Jun. 13, 2026 The SEC jas already sanctioned the Nasdaq's capitulation to Elon Musks Space X fantasy so 1/4 reporting is more important than ever. necessary.

Yahoo Mail: Search, Organize, Conquer

Jim Branum — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Branum Affiliation: Jun. 13, 2026 My name is Jim Branum and I am an engineer. I want quarterly reports to remain the standard so that I can evaluate my portfolio for needed changes more often. 6 months is too long to be in the dark with respect to the condition of a company.

Jim Fannin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Fannin Affiliation: Jun. 13, 2026 Not everyone, I'd actually say most everyone, doesn't have access or knowledge to look more frequently. I'll go so far as to say, determine who has skill to look more frequently, if little to no access, provide the data weekly.

Jim Pelezo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Pelezo Affiliation: Jun. 13, 2026 Keep quarterly

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Jim Price — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Price Affiliation: Jun. 13, 2026 I am completely opposed to taking away quarterly reporting. That is hurting the public investor and giving an unfair advantage to insiders.

Jim Self — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jim Self Affiliation: Jun. 13, 2026 Quarterly reports simply must be updated as do annual reports. Corporations doing well use the quarterly as a good news tool. Those having problems not so much. Let's just keep it the way it is.

Turn Social Media and TV News off and all of the pain in the world goes away. You're welcome.

Jimmy Meehan — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jimmy Meehan Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I'm a Day -Trader. This Change Would Only Allow Insider-Trading at it's Most Corrupt Levels. GRRRR

Jimmy Townson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jimmy Townson Affiliation: Jun. 13, 2026 Bill willis, operations manager, OSUMC, Oklahoma. This matters as I have multiple accounts in the money

market designed to help my family save despite inflation and for the money to grow a bit with inflation. My wife also has a money market account- while diversified because we are in stocks primarily this would expose our family to undue financial harm. If we see less returns we will pull of them and cash out. Also if our savings are eroded I have less confidence in the economy and as a a consumer will spend less. We are upper middle income Americans but that doesn't matter we won't act like it hurting the economy in Tulsa and other places we generally travel to.

Sent from my iPhone

Jimson Hinson — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Jimson Hinson Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Quarterly reports are great. In fact we should have monthly reports, you fiends. It seems all your rulings as of late are to the detriment of retail. You know we're broke so you lower capital requirements to entice new traders who are likely to lose it all. Now you wish to obfuscate data. What dastardly and devilish plans will you rapscallions devise next.

JL Dawson — Jun 13, 2026
Subject: S7-2026-15 Comment From: JL Dawson Affiliation: Jun. 13, 2026 Keep the quarterly coming, my monies my necessary info.

Sent from my iPad

Jo Gibbs — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jo Gibbs Affiliation: Jun. 13, 2026 I really on frequent updates. This move has been proven to be a problem already. The tables are tipped to favor companies, this will create further advantage to insiders. We the public need your help for transparency

Sent from my iPad

Jo Linn Burt — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jo Linn Burt Affiliation: Jun. 13, 2026 Quarterly reporting increases chance of stock market growth. Twice a year reporting historically has shown a downturn in the stock market.

Sent from my iPhone

Joan Daniels — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joan Daniels Affiliation: Jun. 13, 2026 Joan Daniels, Annapolis, MD, Retireee

Please retain the quarterly reporting system. Studies show that a return to semi-annual reporting will cost investors money and significantly lower the value of portfolios. This is definitely not in the best interests of the American people.

Joan Dougherty — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joan Dougherty Affiliation: Jun. 13, 2026 Please keep quarterly reports for companies. With the volatility of the markets, of the president, and so many unknown factors, it's good to stay abreast of investments, so that we can shift as the markets in the company shift. Transparency in this time a great struggle in the US is what is needed most.

Choose Joy🌷

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joan kozoll — Jun 13, 2026
Subject: S7-2026-15 Comment From: joan kozoll Affiliation: Jun. 13, 2026 Keep quarterly reports!!!

Sent from my iPhone

Joan Magnuson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joan Magnuson Affiliation: Jun. 13, 2026 I am asking the SEC to make sure that financial institutions keep reporting to investors on a quarterly basis. As we know, reporting on a semiannual basis drives earnings down for investors. I am sure it benefits the financial institutions, as corporations and the wealthy are all this administration cares about. My husband and I are retired and have a substantial amount in investments to last us for the remainder of our lives and cover expenses that will surely come up. If we see a substantial drop in those investments due to the proposed lackadaisical reporting (along with the Republican plan to reduce or eliminate Social Security and Medicare), our standard of living will decline along with the funds we worked all our lives for. This is another self-serving move proposed by the Heritage Foundation and the sycophants in this administration. For once, think of the people whose interests you are supposed to be upholding. Joan Magnuson, Retired teacher, Poughkeepsie, NY. jmagnuson287@gmail.com

Sent from my iPad

Joan Matthews — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Joan Matthews Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I urge you to NOT change company reporting requirements -- do not allow 6 month reporting rather than quarterly reporting! In this fast paced world, it is more important than ever to KEEP strong frequent reporting to owners and investors. Investors need and deserve the oversight that comes from frequent reporting!!!!
Thank you.

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joan mccoy — Jun 13, 2026
Subject: S7-2026-15 From: joan mccoy Affiliation: Jun. 13, 2026 We watched the signature crack a $2.7 billion fraud.
Sarbanes-Oxley became law on July 30, 2002. Six days later, HealthSouth's CFO tried to quit rather than certify numbers he knew were fake: "he just couldn't sign the certifications." Months later he went to federal prosecutors and became the first of fifteen executives to plead guilty in a $2.7 billion fraud. A certification costs an honest executive nothing to sign, it just exposes the fraudsters. Why roll them back?

Sent from my iPhone

Joan McDevitt — Jun 13, 2026
Subject: S7-2026-15 From: Joan McDevitt Affiliation: Jun. 13, 2026 They need to be held accountable for providing us quarterly information about our investments. Twice yearly is NOT acceptable.

Joan McDevitt, Jackson, Mi

Sent from my iPhone

Joann Miller — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joann Miller Affiliation: Jun. 13, 2026 Keep your hands off social security!

Sent from my iPad

Joann rushford — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joann rushford Affiliation: Jun. 13, 2026 Things are hard enough why are we going back

Joann M Rushford

Joanna Heller — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joanna Heller Affiliation: Jun. 13, 2026 We need quarterly reports. We need to track our investments!!
Joanna Heller, retired teacher from Guilford, CT

Sent from my iPhone

Joanne Hettel — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joanne Hettel Affiliation: Jun. 13, 2026 Joanne Hettel - Information like this needs to be visible, not hidden for 6 months at a time.

Sent from my iPhone

Joanne Levy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joanne Levy Affiliation: Jun. 13, 2026 Joanne Levy Los Alamitos CA

We need quarterly reporting to ensure transparency and protect our savings . As a senior, losing any savings would be devastating

Joanne

Joanne McLaughlin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joanne McLaughlin Affiliation: Jun. 13, 2026 Keep quarterly or monthly. Our money, we should receive transparent reporting.

Best Regards,
Joanne McLaughlin

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jodi demayo — Jun 13, 2026
Subject: S7-2026-15 From: jodi demayo Affiliation: Jun. 13, 2026 DON'T. CHANGE. A. THING. Though I'm disabled now, I'm trained, and worked, as an RN. On my job, if I were to lie, I'd lose my job. Period. Depending on the severity of the lie, I could lose my license to practice, or go to prison, or both. Why should wealthy businessmen be any different? Because they're wealthy they don't need rules or consequences? They DON'T deserve special treatment! Please keep the rules as they are. We must hold people accountable for their actions, especially those that hold power over big businesses and big money. They should not, and CAN NOT, be beyond reproach.

Sincerely,
Jodi DeMayo, RN

Joe Keithley — Jun 13, 2026
Subject: S7-2026-15 From: Joe Keithley Affiliation: Jun. 13, 2026 vote trump OUT!!!!!!!!!

Sent from my iPhone

Joe Moreno — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joe Moreno Affiliation: Jun. 13, 2026 With the rise of

technology, there is no reason why quarterly reporting should even be questioned. The reports are not burdensome and investors have a right to know what they are investing in.

Joe Moreno

Joe Nunn — Jun 13, 2026
Subject: S7-2026-15 From: Joe Nunn Affiliation: Jun. 13, 2026 Quarterly reports. What's wrong with you?!?

Joe Nunn
Certified Residential Appraiser
303-870-7996

Joe Sirera — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joe Sirera Affiliation: Jun. 13, 2026 I hope that the SEC continues to require quarterly reporting because any regulations that force more transparency are good for me and my fellow Americans. Cutting in half the number of reports submitted each year because it's inconvenient for companies is not a valid reason. Your job at the SEC isn't to make their jobs easier. It's to ensure accuracy and fairness for the individual (not necessary institutional) investors in this country. Do not shirk that responsibility.

JOE SIRERA
Venice, FL
Retired

Johanna Lack — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Johanna Lack Affiliation: Jun. 13, 2026 Hello My name is Johanna Lack and I work in the nonprofit field in Murrieta, CA. We need more not less transparency. Keep the quarterly report! I am a few years from retirement and can't afford to lose my investments (which is what will happen)

John — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 13, 2026 Why would you even consider allowing companies to only disclose info to us, the retail investors, every six months? Everything about this sounds like it's just another way to stick it to us!

I’m 100% against this change as it would allow more opportunity for fraud and waste. Please do not make the change from three months to six months for disclosure and updates.

Beverly Koropsak
Currently Retired and just barely making it!

Sent from my iPhone

John Bean — Jun 13, 2026
Subject: S7-2026-15 From: John Bean Affiliation: Jun. 13, 2026 Taxation and monetary policies so favor big business, that these policies and entitlements are a danger to free enterprise. To require busynesses to report their financial behavior only twice a year instead of four times a year opens the floodgates for financial misrepresentation if not insider trading and fraud. Individual investors would suffer the most under such policies. Washington has already tipped the scales in favor of the ultra wealthy, and this policy would further favor the rich. Stop it. Keep the requirement to report four times a year.

Sent from my iPhone

John Cavallo — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Cavallo Affiliation: Jun. 13, 2026 John Cavallo . Less transparency and semi-annual reporting for corporations is a terrible idea for average investors. Please do not make this change. Thank you.

Sent from John's iPhone

John Donovan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Donovan Affiliation: Jun. 13, 2026 Please don’t lower the requirements for reporting financial gains and losses. Investors, employees and the general public need this information to ensure financial stability and health. As a retired investor I don’t have the luxury of sequence of returns risk. “There’s a concept called sequence of returns risk, and it’s the single most underappreciated threat to a retirement. Here’s the idea: When you’re still working and adding money, the order of your returns barely matters. A bad year means you’re buying cheap. But once you stop adding and start withdrawing, the order becomes everything. A steep drop in the first few years of retirement, while you’re pulling money out to live on, can permanently cripple a portfolio even after the market recovers.”
John Donovan, Retired

Sent from my iPhone

John Doricko — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Doricko Affiliation: Jun. 13, 2026 Dear Sirs :
We need to maintain quarterly reporting and continue with requirements as they are for disclosure .

If they don’t like they can go private

Thank you

John Etheridge — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Etheridge Affiliation: Jun. 13, 2026 Dear sir/maam,

To continue implementing these policies that have historically caused us harm in a time when technology makes them obsolete seems shortsighted.
Are you being pressured to change this so even more money is transferred to the wealthy?
Please continue quarterly earnings reports.

Warm regards,
John Etheridge

Get Outlook for iOS

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john f — Jun 13, 2026
Subject: Comment on S7-2026-15 From: john f Affiliation: Jun. 13, 2026 My name is John Franchy and I am a retired military officer and federal government employee in Maryland. My retirement depends on the value of my stock and bond portfolio. In today’s world, information is power. Decreasing the frequency of corporate reporting is a huge disadvantage, effectively blinding decision making for a period of time. The market is dynamic and reacts quickly to world events. Timely information is needed to ensure fairness. I am against decreasing the reporting periods.

Get Outlook for iOS

John Flanagan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Flanagan Affiliation: Jun. 13, 2026 Quarterly never worked and isn't needed nor reliable! Unless the Congress & President want to go back to the highest income being taxed at 90%, there is no good reason for it

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John Gleason — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Gleason Affiliation: Jun. 13, 2026 Investors must know about the financial health of the companies they place their financial future. More transparency makes it possible. Please keep reports quarterly and not every 6 months.

John Gleason, Jr
jgleasjr@gmail.com

Sent from my iPhone

John Harper Worldcom Shareholder — Jun 13, 2026
Subject: File No. S7-2026-15 From: John Harper I oppose the rollback of reporting requirements. There is no need or onerous burden placed on corporations by continuing this requirement. Having personally been affected by WorldCom as both a shareholder and employee, the accountability and visibility of the current requirements is important to preventing some future abuses. The bipartisan nature of Sarbannes-Oxley attests to the across the aisle understanding of this need.

John Kelleher — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Kelleher Affiliation: Jun. 13, 2026 Knowledge is power. The truth dies in the dark. These aren't just wise sayings, they're an accurate description of what quarterly reporting means to the average American investor. Don't leave the American people without the information they need to assess risks and make informed decisions regarding their ability to make financial plans for their, and their families, future.

John Kimes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Kimes Affiliation: Jun. 13, 2026 Quarterly reporting has worked fine the last 70 years. Don't fix something that is not broke.

Get Outlook for Android

John Mahoney — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Mahoney Affiliation: Jun. 13, 2026 John Mahoney Retired
Plymouth MA Maintain quarterly reporting.

Sent from my iPhone

John McAuliffe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John McAuliffe Affiliation: Jun. 13, 2026 John T McAuliffe retired Alton N H I learned along time ago that if something isn't broken dont try to fix it. Why is it that between the SEC and the Federal Reserve your always trying to up the anti against the average American citizens in favor of big companies and the government agencies ?
Always trying to put the government hand into the private cookie jars of hard working or retired American citizen ! Just stop with this legalized plundered. Just STOP !

John Miller — Jun 13, 2026

Subject: S7-2026-15 Comment From: John Miller Affiliation: Jun. 13, 2026 What possible legitimate purpose is there for publically traded companies to withhold information from individual owners?

Sent from my iPad

John Mueller — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Mueller Affiliation: Jun. 13, 2026 John Mueller, District Manager: I have Major investors I need to review as often as possible and 6 months way to long and just down right criminal to be able to hide numbers for that long!

Yahoo Mail: Search, Organize, Conquer

John Palomino — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Palomino Affiliation: Jun. 13, 2026 This is a poor rule – it's such transparency that we rely on. The car savings are minimal, but the harms to the public are great.

Sent from my iPhone

John Pickett — Jun 13, 2026
Subject: S7-2026-15 Comment From: John Pickett Affiliation: Jun. 13, 2026 Transparency is a necessary foundation of democracy. Quarterly reporting is , and has always been, a baby step toward this goal. Ideally it should be monthly!

Sent from my iPhone

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john primm — Jun 13, 2026
Subject: Comment on S7-2026-15 From: john primm Affiliation: Jun. 13, 2026 VOTE all companies should report earnings on a QUARTERLY if not monthly. Semi annual will ruin the future of the market along with 85% of all investors.

Sincerely,
John Primm
john.primm@gmail.com

John Rainey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Rainey Affiliation: Jun. 13, 2026 Don't you guys look at history? Keep quarterly reports in place! No one wants a longer wait period.

John S Miller — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: John S Miller Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I am a former public company CFO (Workiva, NYSE:WK). Semi-annual reporting is a bad idea for three related reasons.
1. Quarterly reporting is not a burden. Public companies already report monthly internally. The infrastructure for quarterly reporting is no different than for semi-annual reporting. Reporting externally on a quarterly basis is a trivial difference in the amount of work.
2. Increased opportunities for insider trading. Semi-annual reporting will provide insiders with material non-public information for a longer period of time, resulting in more risk of insider trading.
3. More volatility. Reduced frequency of reporting will result in more surprises, causing more volatility of stock prices. Higher stock price volatility makes it harder to price new issues of equities. When the Vix is high (>20), new issues slow down/stop. Keeping the capital markets open to new issues should be a key responsibility of government regulators.

John Tyler — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: John Tyler Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We are tired of corporations screwing over the working class and all the corruption in DC. Politicians are obviously doing insider trading and now you want to further obfuscate information for working class people to invest wisely? If our votes no longer matter and government is not beholden to the population, I worry it will be pitchforks in the streets once this market collapses. It's just a matter of time when you let the foxes run the hen house.

John Walsh — Jun 13, 2026
Subject: From: John Walsh Affiliation: Jun. 13, 2026

John Walsh — Jun 13, 2026
Subject: S7-2026-15 From: John Walsh Affiliation: Jun. 13, 2026 Do not change the current law

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John Whetsel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: John Whetsel Affiliation: Jun. 13, 2026 Totally opposed.

Johnny Edwards — Jun 13, 2026
Subject: S7-2026-15 Comment From: Johnny Edwards Affiliation: Jun. 13, 2026 Do not support your move which only benefits you.

Jolee Fanton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jolee Fanton Affiliation: Jun. 13, 2026 jolee fanton. regular grunt worker cleaning equipment for movolex holdings, plastics maker. i want amonthly financial

report of my earnings on paper because its my money mot yours. i severely dislike online operations. next youll figure out a way to steal more of my money thrpugh brokerage fees. OPEN UP THE MARKET TO REGULAR PEOPLE WOTHOUT 25 GRAND TO SET UP AS A BROKER. O CAN DO BETTER THAN YOU. JOLEE FANTON

Jolyn Meehan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jolyn Meehan Affiliation: Jun. 13, 2026 Do not do this! I have been saving my entire life for retirement, you gr**dy ba***rds.

Sent from my iPhone

Jon Brage — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jon Brage Affiliation: Jun. 13, 2026 The past (1955) is the place where experience of earlier mistakes was addressed. Do not repeat the earlier (pre-1955) mistake. I am against this proposal. Jon Brage, retired Cybersecurity professional. Virginia Beach, Va

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Jon Mikkelsen — Jun 13, 2026
Subject: S7-2026-15 From: Jon Mikkelsen Affiliation: Jun. 13, 2026 In these times where fraud is rampant, wealth is concentrating at the top of the scale, and trust is fading into history, we do not need less visibility of corporate performance, we need more. On the other side, AI accounting tools are making the reporting and auditing processes faster, easier, and should be someday even cheaper. Reducing reporting periods to two per year will not save the financial resources you might think it will. We'll reduce transparency without benefiting much of anything. The reduced confidence in the market will temper investment, and there just is no really good reason to do this.

Jon Pagel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jon Pagel Affiliation: Jun. 13, 2026 This is a horrible idea! Look at history!

Sent from my iPhone

Jonathan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jonathan Affiliation: Jun. 13, 2026 Please maintain quarterly reporting! Help the government be more responsive to the needs of the people, not less. Jonathan Mills, retired, Oregon

Sent from my iPhone

Jonathan Middleton — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Jonathan Middleton Affiliation: Jun. 13, 2026 Jon Middleton, CDL Driver, Northampton Pa. Keep Quarterly Reporting!

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jonathan ortgiesen — Jun 13, 2026
Subject: Quarterly Filings From: jonathan ortgiesen Affiliation: Jun. 13, 2026 Jonathan Ortgiesen
I'm an operator for a local utility.

The quarterly filings currently in place are already lacking in disclosure, a lot of bad can happen in 3 months much less 6 month period! Insider trading will never go away completely, I understand this but your telling me that doubling that time to file is going to HELP the fraud and abuse of power? Please don't do this and keep things at quarterly.

If you feel you must make a change, do something that will loosen the hold the companies have on information.

Jonathan Wessel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jonathan Wessel Affiliation: Jun. 13, 2026 This change cannot be allowed. If anything, there should be an increase in how much and how often publicly traded companies must provide full performance and financial disclosures. For that matter, stop allowing private companies to cheat the system by leveraging EBITDA that’s so easy to manipulate to lure in buyers. Do the right thing, more scrutiny and disclosure, not less.

Jonathan Wessel
Regulatory Compliance Manager

Sent from my iPhone

Joni Olson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joni Olson Affiliation: Jun. 13, 2026 This is Joni Olson from Williston, ND and we need to keep the Quaterly reporting. Transparency is key here and is necessary to any investor.

Thank you.
Get Outlook for iOS

Jory Wilke — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Jory Wilke Affiliation: Jun. 13, 2026 Please continue quarterly reporting! I’m a retired RN in NC with a good sized amount in stocks….they are our livelihood! Georganne wilke

Sent from Gmail Mobile

Josean Terrón — Jun 13, 2026
Subject: S7-2026-15 Comment From: Josean Terrón Affiliation: Jun. 13, 2026 No need for secrecy periods. It's our money not theirs. They are just safekeeping. A gard has no possession or ownership of what they guarding. The owner should always know where his possession is!!!!

Joseph Bennet — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Bennet Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
The ONLY people that benefit from this are the already rich and powerful. The retail investor will be completely in the dark. Additionally, you KNOW (from empirical data) that the negative volatility is exaggerated with negative reports after six months and very MODEST positive response to "good" news every 6 months.
This proposed change has NOTHING but pain and suffering for the retail investor. You should be ashamed of yourself.
Joseph Bennet
Texas.

Joseph NewYork — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joseph NewYork Affiliation: Jun. 13, 2026 The retail investor should have access to monthly detailed financial reports. Quarterly reports are the minimum timeframe investors require. Do Not Change the Current Reporting.
Thank you.
Joseph Hodkin
New York, NY 10128

Joy Rain — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joy Rain Affiliation: Jun. 13, 2026 Keep the figures quarterly

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Joyce Beaumont — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joyce Beaumont Affiliation: Jun. 13, 2026 Quarterly for sure! I find the reports very reassuring!

Sent from my iPhone

JOYCE EVANS — Jun 13, 2026
Subject: S7-2026-15 From: JOYCE EVANS Affiliation: Jun. 13, 2026 This is outrageous. Make CEOs

accountable

Sent from my iPhone

Joyce Gimlin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joyce Gimlin Affiliation: Jun. 13, 2026 Joyce Gimlin, retired.
Being retired presents it's own issues, why would you think that your suggestion to change our present day procedures would be good for the U.S.A.?
Will you explain your reasoning behind this ludicrous proposal? My husband, Stanley Gimlin, Navy CWO3, RIP, wouldn't stand behind this ridiculous request for one second!
Waiting for your reply.

Joyce Porteus — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Joyce Porteus Affiliation: Jun. 13, 2026 Keep Quarterly reporting! We worked all our lives to save enough money to live out retirement comfortably. We cannot afford to be losing investment money at this time in our lives! We've been through the rough times enough. When history shows you something doesn't work, believe it! KEEP QUARTERLY REPORTING.
Joyce Porteus, retired Social Worker
Phil Porteus, retired FDNY

Yahoo Mail: Search, Organize, Conquer

Joyce Turchetti — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joyce Turchetti Affiliation: Jun. 13, 2026 Keep the quarterly reports. Valuable tool that citizens need.
Joyce T, retired

Sent from my iPad

Joye Brown — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joye Brown Affiliation: Jun. 13, 2026 Please keep our statements to quarterly. Heck I want them monthly. I can’t understand why you would want to change this. Did you forget whose money it is.

Sent from my iPhone

Joye Schack — Jun 13, 2026
Subject: S7-2026-15 Comment From: Joye Schack Affiliation: Jun. 13, 2026 Another corporate ripoff aided by a corrupt regime.

Yahoo Mail: Search, Organize, Conquer

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jrglu995 — Jun 13, 2026
Subject: S7-2026-15 Comment From: jrglu995 Affiliation: Jun. 13, 2026 The idea of reducing oversight is counterproductive to the faith that investors must have in the governance of their investment, in order to secure their futures. Somehow this is lost on the administration that would allow this… It's almost as if the public is being set up for a fall…

JSM — Jun 13, 2026
Subject: S7-2026-15 From: JSM Affiliation: Jun. 13, 2026 Keep the quarterly reportly as it is!!! We need full transparency.

Juan Banuett — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Juan Banuett Affiliation: Jun. 13, 2026 It's not to protect the investors, more to help a company that needs more time to hide bad downturns.

Sent from my iPad

Juan Chapa — Jun 13, 2026
Subject: S7-2026-15 From: Juan Chapa Affiliation: Jun. 13, 2026 Do not change the quarterly filing and signature requirements! The thieves will use it to their advantage.

Sent from AT&T Yahoo Mail on Android

Juan Colon — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Juan Colon Affiliation: Jun. 13, 2026 Juan A. Colon, Retired Federal Government, Civilian industry and Military Employee, Austin TX. After decades of trying to build enough of a nest egg to survive the political wind shifts on our hard earned funds, It appears that someone is trying to take us back to the bad old days of corporate secrecy and wipe out our savings. Please reconsider the effect of this Quarterly Reporting policy change on the small investors. Individually we may not mean much to this administration, but collectively we are a significant portion of the investment market and we depend on corporate transparency to protect our assets. As a group we vote to protect our savings! It is very important for your political, and our physical, survival that you reconsider keeping Quarterly corporate reporting.
Thank you for your attention to this matter.

Juan R. Reyes None — Jun 13, 2026
Subject: File No. S7-2026-15 From: Juan R. Reyes To let companies report every 6 months or on a semi-annual manner is a very unfair and corrupt way to suppress information from investors that would leave the retail investor holding a bag after the insiders have got rid of their worthless shares.

Juanita Saylor — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Juanita Saylor Affiliation: Jun. 13, 2026 I have been retired for 10 years. I much prefer quarterly reporting than less frequent reporting. You're able to make better decisions in general about handling your expenses, investments etc. please take this into consideration. Thank you Juanita Saylor

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Juanita Vasquez-trammell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Juanita Vasquez-trammell Affiliation: Jun. 13, 2026 Juanita Trammell, Manteca, Ca Retired financial advisor. Keep the reporting quarterly!

Yahoo Mail: Search, Organize, Conquer

Jude Guidry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Jude Guidry Affiliation: Jun. 13, 2026 The SEC should NEVER have that much control over investors information. Wonder which politicians are behind this 🤫🤫

Sent from my iPhone

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judenoel221@gmail.com — Jun 13, 2026
Subject: S7-2026-15 Comment From: judenoel221@gmail.com Affiliation: Jun. 13, 2026 Quarterly helps keep companies accountable to their investors...i vote NO semiannual.

Judi Bevilacque — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judi Bevilacque Affiliation: Jun. 13, 2026 With all the monies that Americans have been defrauded of this should not be another! Social Security which i live on , doesn’t even cover living expenses . The small amt of dividends from investments barely covers the rest, money mkt investments are all i have as a cushion for that… for many years i either lost or didn’t make much, now finally im seeing some return , if doing this is going to disrupt that, seniors will lose way to much! Anyone trying to get a foothold in this economy will lose…

Sent from my iPhone

Judith Podwil — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judith Podwil Affiliation: Jun. 13, 2026 Don’t do this!
Judith Podwil
Philadelphia, PA

Sent from my iPhone

Judith Pope — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judith Pope Affiliation: Jun. 13, 2026 Quarterly reports are essential. Too long between is room for error to be seen! Quit trying to find ways to scam people

Sent from my iPhone

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judith waid — Jun 13, 2026
Subject: S7-2026-15 From: judith waid Affiliation: Jun. 13, 2026 Favoritism sucks

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Judy Forkner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judy Forkner Affiliation: Jun. 13, 2026 It’s imperative to stick with quarterly reporting! Please don’t mess with a system that works!
Judith Forkner
Boulder, CO

Judy George — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judy George Affiliation: Jun. 13, 2026 Very important to keep reports quarterly!!
Judith George

Judy Kinshaw-Ellis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Judy Kinshaw-Ellis Affiliation: Jun. 13, 2026 Require businesses to report quarterly. We need more transparency, not less.

Judy Kinshaw-Ellis
Master Naturalist
Master Gardener

Judy Moulton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Judy Moulton Affiliation: Jun. 13, 2026 No it's important to see data as is now.
JUDY MOULTON

Judy Saucerman — Jun 13, 2026
Subject: S7-2026-15 From: Judy Saucerman Affiliation: Jun. 13, 2026 Those who perpetrated the

Enron scam deserve the prison time they were awarded. To shorten that time sends a message to other financial sharks that anything goes. To reduce quarterly reporting to six month reporting allows more financial wrongdoing not to be seen until it's too late. Judy Saucerman, concerned citizen in Savannah, Ga

Sent from my iPhone

Judy Saucerman — Jun 13, 2026
Subject: S7-2026-15 From: Judy Saucerman Affiliation: Jun. 13, 2026 Those who perpetrated the Enron scam deserve the prison time they were awarded. To shorten that time sends a message to other financial sharks that anything goes. To reduce quarterly reporting to six month reporting allows more financial wrongdoing not to be seen until it's too late.
Perhaps the President, and his minions would like this so if he gets convicted of the various financial crimes he has committed he won't be spending time in prison.

Judy Saucerman
Senior citizen and concerned voter.

Sent from my iPhone

Judy Saucerman — Jun 13, 2026
Subject: S7-2026-15 From: Judy Saucerman Affiliation: Jun. 13, 2026 Those who perpetrated the Enron scam deserve the prison time they were awarded. To shorten that time sends a message to other financial sharks that anything goes. To reduce quarterly reporting to six month reporting allows more financial wrongdoing not to be seen until it's too late. Perhaps the President, and his minions, would like this, so if they get convicted of their financial crimes, they would not spend much time in prison, if at all.

Sent from my iPhone

Judy Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Judy Smith Affiliation: Jun. 13, 2026 We should have complete transparency when it comes to our money that we're investing. A lot can happen in six months that can be hard to come back from. Sincerely, Leroy Smith, electrician

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Juli — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Juli Affiliation: Jun. 13, 2026 Warren Buffett say quarterly reporting is better so we should keep it.

~Juli

Julia Brisbane — Jun 13, 2026

Subject: S7-2026-15 Comment From: Julia Brisbane Affiliation: Jun. 13, 2026 There should be more accountability and transparency instead of opaqueness. It’s time to be open, honest and forthright to not erode people’s trust. That priceless “commodity” when abused will take decades to recover from. From Citizens United to dark money in corporations and politics the losing part of the equation are the people. Let’s get back to standing up what is right and not create an opportunity for abuse. I question why not the opposite and provide monthly reports. That provides more transparency and would better impact ratings and financial stability.

Julia Nichols — Jun 13, 2026
Subject: S7-2026-15 From: Julia Nichols Affiliation: Jun. 13, 2026 Dear Sir or Madame,

The rule concerning corporate reporting four times a year must continue. It is the only way to ensure corporate accountability. Otherwise, CEOs are free to lie with impunity about their profits and losses. The American people deserve honesty.

Sincerely,
Julia Nichols

Julia Sherman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Julia Sherman Affiliation: Jun. 13, 2026 I support quarterly reporting for us little people pleaser

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julian brelsford — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: julian brelsford Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
in my opinion it's very important for ordinary folks to be able to see what the companies we own shares in are doing. i only own a small amount of each company i invest in but i expect the companies to provide proper information to folks like myself the information required to hold all publicly traded companies accountable for their financial commitments.

Julie Annese — Jun 13, 2026
Subject: S7-2026-15 From: Julie Annese Affiliation: Jun. 13, 2026 I remember the ENRON case and the corruption quarterly reporting was part of the resolution to protect from cr***ed CEO’s misconduct.
Julia A., Retired RN, BA NY

imagine...

Julie Blanchard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Julie Blanchard Affiliation: Jun. 13, 2026 Too much time to hide things full disclosure

Sent from my iPhone

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julie crance — Jun 13, 2026
Subject: Comment on S7-2026-15 From: julie crance Affiliation: Jun. 13, 2026 The people of this country have had enough of this administration's corrupt actions and policies that benefit the super wealthy at the expense of the majority of people in this country.
Keep Quarterly reporting! We need more transparency, not less!
J. Crance
Retired Gov't Worker

Sent from my iPad

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julie f — Jun 13, 2026
Subject: S7-2026-15 From: julie f Affiliation: Jun. 13, 2026 Julie Ford.
Texas. Quarterly reporting is important in maintaining our objectives for keeping an eye on where the money is coming from and going to. We need to keep these CEOs from robbing our society blind and not contributing

Yahoo Mail: Search, Organize, Conquer

Julie Fulton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Julie Fulton Affiliation: Jun. 13, 2026 Do not go to semi annual reporting. This country already caters enough to the rich. We see what you are doing. We do mot want to lose our retirement savings. Julie Fulton, Teacher, Washington State

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Julie Kennedy — Jun 13, 2026
Subject: S7-2026-15 From: Julie Kennedy Affiliation: Jun. 13, 2026 Julie A Kennedy, Esq. Attorney Brick, New Jersey Quarterly reporting is imperative to allow people to make an informed decision. Rolling these requirenents back will only harm the American people. Just like gutting all of the programs, foreign and domestic, that are supposed to promote the general welfare of the citizens of the United States of America. Corporate responsibility is nil and without this requirement what would stop a corporation from enticing unsuspecting people from putting their hard earned money into a failing overvalued corporation. The timing is extremely suspect given all of the changes allowed for investors in the space x ipo. Frankly with his trillions now no amount of money charged against that CEO would ever matter, but this removal of a certification requirement gives carte Blanche for any unscrupulous CEO to dupe shareholders and prospective shareholders with zero ramifications and no accountability. It's clear that that's the whole point for rolling back this rule. The role of government and the purpose of this

government in particular is to establish justice, ensure domestic tranquility, provide for the common defense, promote the general welfare, and secure the blessings
of liberty to ourselves and our posterity. Instead, there is greed and corruption on gross display. It seems like we're at the end of the game of monopoly and the people with the most are putting the hotels up so the people who are just hoping to make it
to go, unlucky enough to land anywhere but a free space, will be required to mortgage it all. The truly disgusting thing is that all of these companies have gotten rich off the tax cuts, grants, and public contracts afforded them by taxpayer funds and the
present government has the unmitigated gall to praise them for their hard work and turn around and call social security an entitlement program, somehow forgetting that the American people have been paying the taxes and paying into Social Security while corporations
get tax credits, and bail outs. Keep the quarterly reporting so that the American people can make an informed decision about their investments without being duped by unscrupulous CEOs and MNCs.

Yahoo Mail: Search, Organize, Conquer

Julie Siniard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Julie Siniard Affiliation: Jun. 13, 2026 Why shouldn't the public have information to make important decisions about our finances. As an Independent voter, this administration is quickly breaking apart the communication between government agencies and the American people. Without quarterly information and up-to-date checks & balances, this administration will commit fraud and make illegal decisions. Actually, both republicans and democrats can't be trusted. You have given Congress the inside track and most have taken advantage of that inside trading. There are so many things bleeding the American taxpayers dry. The student loan debacle, taxing the little guys out of their homes, the high cost of living and now talking about changing social security and Medicare for older Americans is leading to a huge sense of unrest. Don't do something that will add the SEC to the list of untrustworthy government agencies. The SEC is supposed to be an ethical agency, don't do anything to damage the nations trust. This seemingly small change will cause way too much damage.

Julia Siniard
Educational Interventionist
Omaha, NE

Sent from my iPhone

Julie Spana — Jun 13, 2026
Subject: S7-2026-15 Comment From: Julie Spana Affiliation: Jun. 13, 2026 We want transparency.
No more Bernie madoff
We the ppl are angry

Purium Making Healthy Cool
I finally have more ENERGY!
When you eat Purium you lose weight without working out, you have more energy, you sleep better, and you control your weight. Purium products are pure- super-foods, with no artificial anything. They are concentrated foods that make you feel better than you have ever felt. You will have better workouts! Try our products, 100% money back guarantee!

Use my $50.00 free gift code: Healthychoicenow

www.ishoppurium.com

Call me, I am happy to answer any questions. Come on this health journey with me.....

Blessings,
Julie Spanarelli

(631)664-5512

Julie Walsh — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Julie Walsh Affiliation: Jun. 13, 2026 Stop the ridiculous nonsense. You know how to insure proper regulations that protect investors and it's not by rolling back rules to what existed in the 1950's

Conserned investor,

Jules Walsh ,
MS., LMHC

Julie Wasmer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Julie Wasmer Affiliation: Jun. 13, 2026 Social security doesn't cut it financially, so retirement survival is tied up in the markets. Quarterly reporting seems sad enough when you see a bite out of your income. Quarterly reporting allows for more confidence in using the market as a financial retirement tool instead of real estate or other hard assets. My lack of confidence in the market means I want my money out of the game. The. Game has been working well enough to hold my attention but all the changes point to get your money and run. Moody's is already impacting opportunities for borrowing and investment. More oversight not less! Quit triple rigging the system against the many and mighty small investors if not we might just invest in South Korea instead.

Sent from my iPhone

June Bodden — Jun 13, 2026
Subject: Comment on S7-2026-15 From: June Bodden Affiliation: Jun. 13, 2026 Do NOT roll the clock back! We the people are DEPENDING on our life savings to keep ourselves and our families

safe financially!
June Bodden

Sent from my iPhone

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juris zauls — Jun 13, 2026
Subject: S7-2026-15 From: juris zauls Affiliation: Jun. 13, 2026 SEC,

Keep our quarterly reporting requirements. Reducing this is such a poor idea I thought it was just liberal fear mongering, but no, it is an actual proposal. Terrible Idea. We will become as inaccurate in forecasting as the English are and their stock market is a complete joke. The predictability of our market attracts foreign capital, which we will lose.

Juris Zauls, Accredited Investor.

Justin Perkins — Jun 13, 2026
Subject: S7-2026-15 Comment From: Justin Perkins Affiliation: Jun. 13, 2026 This is an absolutely horrible idea and just another example of the Rich at the top, keeping those of of us regular folks at the bottom in the dark, and trying to rob us blind.

Sent from my iPhone

Justin Vest — Jun 13, 2026
Subject: S7-2026-15 Comment From: Justin Vest Affiliation: Jun. 13, 2026 Maintain financial transparency and protect investors by keeping quarterly corporate reports.
Thank you,
Justin Vest
Carson City, NV

K Taylor — Jun 13, 2026
Subject: S7-2026-15 From: K Taylor Affiliation: Jun. 13, 2026 As a small investor I want it kept quarterly. Kerry Taylor, retired teacher

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K V — Jun 13, 2026
Subject: S7-2026-15 Comment From: K V Affiliation: Jun. 13, 2026 Please KEEP qtrly reporting. Making it 6 months will put our hard earned capital at more risk from lack of oversight towards corporate management. Imagine your boss meets with you once in 6 months to ask you questions. You will enjoy rest of the time without oversight. My meeting with my boss is every 2 weeks. Please keep qtrly reporting. We have to keep the execs accountable.

Thank you!🙏

K. Armstrong — Jun 13, 2026
Subject: S7-2026-15 Comment From: K. Armstrong Affiliation: Jun. 13, 2026 Kevin Armstrong. Cui Bono is the question. Quarterly reports with CEO signature is the checks and balances on business corruption.

Sent from my iPhone

Kalyani Nancy Carter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kalyani Nancy Carter Affiliation: Jun. 13, 2026 N.Carter, admin for sheriff tax dept., quarterly only. Thank you.

Sent from my iPhone

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kampala1 — Jun 13, 2026
Subject: S7-2026-15 Comment From: kampala1 Affiliation: Jun. 13, 2026 Linda Schneider

Sent from a mobile device

Karen Campbell — Jun 13, 2026
Subject: S7-2026-15 From: Karen Campbell Affiliation: Jun. 13, 2026 Keep the accountability as is. It is there for a reason.

Karen L Campbell

Karen Fisher — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karen Fisher Affiliation: Jun. 13, 2026 Quarterly reports are essential.

Sent from my iPhone

Karen Fogarty — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen Fogarty Affiliation: Jun. 13, 2026 This is a horrible idea. We absolutely need quarterly reporting for full transparency. Without it companies can continue their campaign of avarice, greed and discretion.

Karen Fogarty
Retired after 38 years in the financial sector

Sent from my iPhone

Karen Gervasoni — Jun 13, 2026
Subject: S7-2026-15 From: Karen Gervasoni Affiliation: Jun. 13, 2026 After Enron, the law forced CEOs to personally sign their financials four times a year, with prison on the line for signing a lie. Cutting that in half by eliminating quarterly reporting will result in fewer signatures and less accountability. As a retired actuary, who was required to sign and certify every reserve filing I produced, I can attest to the fact that putting my name on a document under penalty had a sobering effect on my work. I encourage you to NOT DECREASE REPORTING REQUIREMENTS that protect regular Americans as investors and hold corporate top management insiders responsible.

Karen Green — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen Green Affiliation: Jun. 13, 2026 It has come to my attention that a transition from quarterly to semi-annual reporting for our retirement funds is being considered or implemented. I feel it is imperative to voice strong concerns regarding this proposed change.

Reducing the frequency of these vital financial updates from every three months to every six months significantly diminishes transparency and oversight. Quarterly reports provide essential, timely insights into the performance, allocation, and overall health of our investments. This regular visibility is absolutely critical for maintaining accountability and enabling beneficiaries to stay informed and promptly identify any potential discrepancies or issues that might arise.

Moving to a semi-annual reporting schedule inherently widens the window during which substantial decisions or reallocations concerning these funds could occur without immediate scrutiny. This extended period between official updates could inadvertently create an environment conducive to less immediate oversight, potentially allowing for the diversion of funds for purposes not directly aligned with our retirement interests or even enabling mismanagement that goes undetected for longer periods. This poses a considerable risk to the long-term security and integrity of our hard-earned retirement savings.

Therefore, I strongly urge for the continuation of quarterly reporting. Maintaining this level of consistent transparency is paramount to ensuring the diligent and trustworthy stewardship of our retirement funds, and it is crucial for upholding the confidence and trust placed in those responsible for their management. Our financial future depends on robust and timely access to information regarding these critical assets.

Karen Jean Reagan — Jun 13, 2026
Subject: S7-2026-15 From: Karen Jean Reagan Affiliation: Jun. 13, 2026 Quarterly Reporting of company's P&L Statements Signed by the CEO are Paramount to keeping Accountability in check!!!

Karen Kressenberg — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karen Kressenberg Affiliation: Jun. 13, 2026 There is not one good reason to change our current reporting structure, but there is tremendous risk. Leave it alone.

Sent from my iPhone

Karen Kressenberg

Karen Merrills — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Karen Merrills Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
The only reason to deny average investors access to the same information made avaliable to CEOs and insiders is to rob them blind. Anyone who would consider this should be ashamed of themselves.

Karen Petrillo — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karen Petrillo Affiliation: Jun. 13, 2026 Karen Petrillo
Retired
Connecticut
With the majority of working Americans trying to bolster their retirement benefits by investing in the market as Social Security's funds are running low, I think continued quarterly reporting is very important for transparency for investors. If companies want to build equity by offering shares to regular working class investors, there must be accountability and transparency quarterly to keep companies focused on their shareholders return on investment. Thank you for your time.

Sent from my iPhone

Karen Rowe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen Rowe Affiliation: Jun. 13, 2026 Keep these reports quarterly! This information keeps me up to date on what is happening with my investments and where I should take action if needed. These organizations need to be watched closely. They are working with my/our money and we have that right to keep an eye on things. Thank you!

Sent from my iPhone

Karen S — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen S Affiliation: Jun. 13, 2026 Karen S, Retired, No one should be blinded from their investments and the boards who control those financial decisions. This isn't Russian Roulette!

Karen Sarraga — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen Sarraga Affiliation: Jun. 13, 2026 I am retired and it is important to me that information affecting my investments is issued in a timely manner in quarterly reports. At a time when many people struggle with funding their retirement you should not be taking steps to make it harder for us.
Karen Sarraga

Karen Stachurski — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karen Stachurski Affiliation: Jun. 13, 2026 Leave it quarterly...more reaction time in case of a down turn.quartly is the normal and best way

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Karen Westberg Mitsueda — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karen Westberg Mitsueda Affiliation: Jun. 13, 2026 And why would the SEC want to do this?? Especially since it may reduce everyone's savings?

Karen Westberg Mitsueda, retired teacher, Redding, CA

Karen Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karen Williams Affiliation: Jun. 13, 2026 Keep the quarterly reports. They are helpful to me.

Kari Grabowsky — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kari Grabowsky Affiliation: Jun. 13, 2026 Please maintain the current quarterly schedule - we the people deserve to know what our companies are doing

Sent from my iPhone

Karin Moore — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Karin Moore Affiliation: Jun. 13, 2026 Companies should report quarterly. This is important to me because underhanded dealings are easier to hide with less frequent reporting. This country is setting up so that the rich and powerful get richer and the majority of Americans can work harder for less. We are regressing and it is not in our best interest. Big companies will get sneakier and even more corrupt.

Karl Blessing — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karl Blessing Affiliation: Jun. 13, 2026 Businesses have a need for regulation. We have seen the abuses that occur, keep the reporting quarterly, and try and keep the corporations in line.

Karl Tusing — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karl Tusing Affiliation: Jun. 13, 2026 With social security in crisis, it's up to the individual to secure a retirement that they can depend on. This is done primarily thru stocks and bonds. The quarterly report is the best tool for us to determine which company matches our investment goals. Quarterly reports are essential. Making that every 6 months is too long, doesn't provide the transparency that is needed.

Message sent from smartphone. Please excuse misspellings and abbreviations.
Thank you.

Karla — Jun 13, 2026
Subject: S7-2026-15 From: Karla Affiliation: Jun. 13, 2026 Keep the quarterly reports. Whatever amount of time it takes them to do quarterly reports, beats the time it would take to undo any damage skipping them may cause. Right now, I would consider having government officials ordered to do something similar. It seems honest financial dealings has become something that requires more oversight, not the reverse. Karla Korsch-Servais - Retired Registered Respiratory Therapist - Wisconsin - why it matters? All the open corruption that is occurring in our government and in the private sector.

Sent from Karla's iPad

Karla Bramble — Jun 13, 2026
Subject: S7-2026-15 From: Karla Bramble Affiliation: Jun. 13, 2026 It is imperative that we cultivate an economic environment characterized by fairness and accountability for all stakeholders. This necessitates a proactive approach to ensure that robust oversight is applied consistently across all economic actors, particularly large corporations and affluent individuals.

The critical responsibility of regulatory bodies is to uphold the integrity of our economic systems and safeguard the interests and well-being of the workforce. This includes ensuring equitable treatment, safe working conditions, and economic stability for the working class.

To effectively achieve these vital objectives, it is essential to reinforce and expand our current regulatory frameworks. This involves implementing enhanced transparency requirements, comprehensive auditing processes, and rigorous oversight mechanisms to foster public trust and ensure responsible corporate conduct. K Bramble
Former secretary to a CPA
Pennsylvania

Karla Hahn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karla Hahn Affiliation: Jun. 13, 2026 As a retiree who's worked hard all my life, I keep a close eye on my investments. What exactly are you trying to hide by reducing quarterly reporting to semiannual reports? This move does not support the little people keeping track of their investments. It only benefits corporations and the oligarchs who run them. Do not mess with quarterly reporting.

Karla Hahn, watchful retiree

Karn Winston — Jun 13, 2026
Subject: S7-2026-15 Comment From: Karn Winston Affiliation: Jun. 13, 2026 So now it is too inconvenient to even report what they are doing with our money?

Sent from my iPhone

Kate Barrett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kate Barrett Affiliation: Jun. 13, 2026 I check my accounts monthly and want to continue to. Quarterly reporting would prevent me from monitoring MY MONEY and being able to make financial decisions about MY LIFE. I oppose this proposition 100%. This proposition is unethical and wrong.

Kate Barrett

Sent from my iPhone

Kate Livingston — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kate Livingston Affiliation: Jun. 13, 2026 I feel it is imperative that the SEC continue to require quarterly reporting. It is only through accurate and timely data that the American public can make informed decisions regarding the activities of the corporate world. Six months is too long to be left without critical data. The system is already in place to provide data quarterly. and must be continued.

Kathleen McGowan
Retired

Sent from my iPhone

KATE Ramsey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: KATE Ramsey Affiliation: Jun. 13, 2026 I absolutely hate the idea of requiring companies to report only twice a year. That means the average citizen with funds invested would be in the dark about performance for half the year! As we've seen recently, stocks can go up and down at a moments notice. And history shows returns are smaller when investors are kept in the dark. Continue with quarterly reporting!

Kate Ramsey
Get Outlook for Android

Kate Roth — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kate Roth Affiliation: Jun. 13, 2026 Why should insiders get information that the rest of us do not?!

Katherine Durkin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Katherine Durkin Affiliation: Jun. 13, 2026 I am a small investor. To keep the playing field somewhat open i need to know ASAP when insiders sell. Qtrly reports allow this. 6 month reporting does not. Keep reports at quarterly likeable businesses

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Katherine G, Wilkins Retired — Jun 13, 2026
Subject: File No. S7-2026-15 From: Katherine G, Wilkins As a retired librarian who relies on a pension, invested in stocks, I believe that quarterly reports allow investors and fiduciaries to make better investments. The stock market needs as much transparency to work effectively, both in attracting investors and enriching individual investors.

Katherine M Erickson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Katherine M Erickson Affiliation: Jun. 13, 2026 My name is Katherine Erickson and I'm a cardiac RN. I have to be accountable every day I work and completely transparent in my job. Quarterly reporting holds the SEC accountable which is more important than ever during these tumultuous times when accountability seems unimportant. My retirement is what I have to live on after 50 years of saving lives. Hold the SEC accountable.

Get Outlook for iOS

Katherine Robinson — Jun 13, 2026
Subject: S7-2026-15 From: Katherine Robinson Affiliation: Jun. 13, 2026 Keep the quarterly reports! Keep the businesses honest. The public needs to know what's what on a regular basis.

Sent from my iPad

Kathleen Chamberlin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathleen Chamberlin Affiliation: Jun. 13, 2026 Keep reporting as it currently exists to insure that any and all companies activities are as transparent as possible. This is a major concern to anyone who makes investments. It is a matter of trust, a covenant between investments and investor and deserves to have the level of accountability maintained as is. Kathleen Chamberlin

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Kathleen Dixon — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathleen Dixon Affiliation: Jun. 13, 2026 I have a portfolio. Don’t take us back to 1955. Thank you very much

Sent from my iPhone

Kathleen Frame — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathleen Frame Affiliation: Jun. 13, 2026 Transparency should be what I am owed and should expect with my investments. Reporting annually is designing to withhold information to the investor. It also allows companies to hide their valuations so that the investor is unaware of changes to their portfolio and provides delayed opportunities and loss of value to the investor. This is malfeasance.

Kathleen Frame, retired educator, Plymouth MI

Sent from my iPhone

Kathleen Goldsmith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathleen Goldsmith Affiliation: Jun. 13, 2026 Keep quarterly reports

Sent from my iPhone

Kathleen Jallow — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathleen Jallow Affiliation: Jun. 13, 2026 Please leave the stock report quarterly. It did not work as biannual before so I doubt it will now. Works just fine the way it is, stop fixing things that are not broken because it doesn't work.

Kathleen Jallow

KATHLEEN LOURES — Jun 13, 2026
Subject: S7-2026-15 Comment From: KATHLEEN LOURES Affiliation: Jun. 13, 2026 Quarterly reporting needs to stay. Stop giving fraud opportunities.

Kathleen Loures

Kathleen Ode — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathleen Ode Affiliation: Jun. 13, 2026 How about changing it to Every Month?! They have enough ways to cheat the system & steal our retirement funds already! I say keep a close conservative eye on them. Right now, we are headed for another Great

Depression! ☆1929 - lessons are being repeated to ☆2029 . hump!!!

Kathleen Polly — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathleen Polly Affiliation: Jun. 13, 2026 Why are we changing the standards? This IS what IS right! As a former teacher, the parents and students could NOT make the progress needed without quarterly updates. This is NO different! Unless you are trying to hide something? Kathleen Polly, retired teacher.

Sent from my iPad

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kathleen power — Jun 13, 2026
Subject: Comment on S7-2026-15 From: kathleen power Affiliation: Jun. 13, 2026 The American people demand consistent reporting from financial institutions so that we know how the investments are being used and how to determine investment management.Stop the changes now.

Sent from my Galaxy

Kathleen SkipperStong — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathleen SkipperStong Affiliation: Jun. 13, 2026 DO NOT CHANGE THIS POLICY!! We are so tired of the rich getting richer and everyone else paying for it!!

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kathleenvl — Jun 13, 2026
Subject: S7-2026-15 From: kathleenvl Affiliation: Jun. 13, 2026 Kathleen Virginia Lower,

We've seen a lot of bank fraud, and reducing reporting will just aid to more fraud.

Don't allow fewer reports!

Thank you.

Sent from my Galaxy

Kathryn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathryn Affiliation: Jun. 13, 2026 They have no right to hid my investments from me. This totally illegal. What the F**k is the government trying to hide ???????

Sent from my iPhone

Kathryn Keller — Jun 13, 2026
Subject: S7-2026-15 From: Kathryn Keller Affiliation: Jun. 13, 2026 4 quarters

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Kathryn Tominey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathryn Tominey Affiliation: Jun. 13, 2026 Quarterly is barely often enough to id scamsters like pump & dump stock buyback market manipulation. Better you rescind the Reagan's Stock Buyback SEC rule - focus regulation on preventing scams..

Kathryn Tominey

Sent from my iPhone

Kathryn Tominey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathryn Tominey Affiliation: Jun. 13, 2026 Kathryn Tominey. BS Chem, MBA Foster School of Business. Retired Research Scientist - Risk focus. Managing my rollover IRA since 2009. Asset value tripled since then despite required with drawals.

This proposal is seriously bad and designed to simplify fraud by firms with publically traded stocks. Did you learn nothing from Bush43's market melt down.

Every republican president from Reagan has undermined the SEC oversight role to make corporate fraud easier. Bad for America.

Abuse via stock buybacks has accelerated so evading reporting performance only intensifies the

damage they do.

Better SEC Chr rescinds the stock buyback rule root and branch.

Sent from my iPhone

Kathy Aven — Jun 13, 2026
Subject: S7-2026-15 From: Kathy Aven Affiliation: Jun. 13, 2026 CEO's are paid handsomely. They should know EVERYTHING about their company, ESPECIALLY the financial health. Hold them accountable. The guy that robs a gas station for $20 might serve 15 yrs in prison, but the CEO that ruins thousands of lives serves no time. If they know they might serve prison time, they might be more careful with peoples money.

Sent from my iPad

KATHY CONN — Jun 13, 2026
Subject: Comment on S7-2026-15 From: KATHY CONN Affiliation: Jun. 13, 2026 Quarterly reporting is essential for investors to track progress and make sound decisions. Investors can act more quickly to market changes.

Sent from my iPhone

Kathy Cropley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathy Cropley Affiliation: Jun. 13, 2026 Continue quarterly reporting as the American public needs this transparency to ensure that President Trump is acting in the best interest of the general public rather taking advantage to profit himself or his chronies

Sent from my iPhone

Kathy Crumpler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathy Crumpler Affiliation: Jun. 13, 2026 I am writing in FAVOR of keeping quarterly reporting vs. 2x a year reporting for companies. I say this as a 66 year old retired person who is now living on social security and stock investments. Comparing our current system of quarterly reporting to the semi annual reporting in the 50s, 60s and 70s reveals that the current systems demands greater transparency of companies and also seemingly results in overall better investment results for consumers. I see no need to tamper with what appears to be a successful system, particularly if it might result in poorer investment outcomes for U.S. citizens. To this end, I urge you to KEEP the current system of quarterly reporting intact. Sincerely. Katherine Crumpler. 3469 Luther Fowler Rd. Pace, Fl 32571

Kathy Hilderbrand — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathy Hilderbrand Affiliation: Jun. 13, 2026 Keep quarterly

reports.

Sent from my iPad

Kathy Mackintosh — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathy Mackintosh Affiliation: Jun. 13, 2026 Why is anyone interested in the SEC being less transparent? Who does this benefit? Delays in timely reporting only means less or belated information for decision-making.

Kathy Mussurici — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kathy Mussurici Affiliation: Jun. 13, 2026 Please stop trying to return us to the '50s. There is already proof the value drops. Leave it quarterly.

Yahoo Mail: Search, Organize, Conquer

KATHY SIMMONS — Jun 13, 2026
Subject: S7-2026-15 Comment From: KATHY SIMMONS Affiliation: Jun. 13, 2026 Kathy Simmons. I’m Retired, but have my life savings in stocks and bonds. Keep these companies honest and continue the quarterly reporting please!

Sent from my iPhone

Kathy Sweeney — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kathy Sweeney Affiliation: Jun. 13, 2026 Rule S7-2026-15, I oppose this change bt the SEC. Good try, trying to hoodwink us by keepong bad news unavailable to citizens with investments. NO!

Sent from my iPad

KATHY WINSLOW — Jun 13, 2026
Subject: Comment on S7-2026-15 From: KATHY WINSLOW Affiliation: Jun. 13, 2026 Transparency is crucial to the public and business decision making as well as regulatory controls. Leave the quarterly reporting in place.

Get Outlook for iOS

Katie — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Katie Affiliation: Jun. 13, 2026 Catherine O’Hara. Marketing

Director Hitching Post Wines, Buellton, CA. This is another attempt for fat cat companies not to pay their fair share at the expense of the individual or small companies that make up the majority of America. No trickle down effect to hard working people, just an another work around so big business can line their pockets and take money out of the pockets of the majority. Keep big business accountable! It the truly American way, not the warped sensibility that might makes right. Let the worker benefit from his hard work. The better the worker benefits, the less he needs to look to government for hand outs. Let's truly make American great again by letting everyone play by the same rules!

Sent from my iPhone

KATIE COLLINS — Jun 13, 2026
Subject: S7-2026-15 Comment From: KATIE COLLINS Affiliation: Jun. 13, 2026 As it is, investors are only required to be notified on their how funds are doing quarterly. To change that requirement to six months lessens their ability to make wise decisions, based on how their investments are performing. This in NO WAY benefits the consumer. It also puts consumers at great disadvantage, when compared to company employees and government officials, who have access to the most current information to inform their investment decisions.

Sent from my iPhone

Kay Cavin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kay Cavin Affiliation: Jun. 13, 2026 Catherine Cavin, retired. Nashville, Tn. Why would you change reporting to semi-annually? Quarterly reporting makes them more responsible/open to stockholders.

Sent from my iPhone

Kayla Griffin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kayla Griffin Affiliation: Jun. 13, 2026 Please keep the public company reporting as transparent as possible to its investors by keeping the quarterly reporting laws in place.

Thanks,
Kayla

Kaylei Janie — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kaylei Janie Affiliation: Jun. 13, 2026 keep quarterly reports

kaylei janie

KB — Jun 13, 2026
Subject: Comment on S7-2026-15 From: KB Affiliation: Jun. 13, 2026 As a retired senior, I am vehemently opposed to this proposal.

Keith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Keith Affiliation: Jun. 13, 2026 There is NO benefit to reducing transparency and reducing reporting to twice a year. We have the benefit of hindsight NOW from 1955 to 1970. The proposed change does not benefit the vast majority of Americans who stand to lose trillions of dollars from their life savings. SHAME ON YOU for even considering this change.

Keith Haig, Retired , Florida.

Sent from my iPhone

Keith Bay — Jun 13, 2026
Subject: S7-2026-15 Comment From: Keith Bay Affiliation: Jun. 13, 2026 Keith A Bay, Retired computer programmer & SQL database admin. Yes, you can change BUT make it monthly or bi-monthly. In the old days it could be done quarterly even though it was all collating and summarizing account books and hard copy sales reports. These days everything is on computer; reports and accounting so you can generate reports weekly. He**! We did it almost daily in the retail grocery business. Don’t allow more time to cook the books.

Sent from my iPhone

Keith Jack — Jun 13, 2026
Subject: S7-2026-15 Comment From: Keith Jack Affiliation: Jun. 13, 2026 Quarterly reporting was implemented for a reason - very bad things happened before it was required. Don't forget the lesson learned the hard way. Plus, with modern software systems, the additional work to do reporting every 3 months instead of 6 is minimal. -- Keith Jack, retired silicon valley tech exec.

Keith Melvin — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Keith Melvin Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This will only prove to increase insider trading fraud and thats obvious.

Keith Vickers — Jun 13, 2026
Subject: S7-2026-15 Comment From: Keith Vickers Affiliation: Jun. 13, 2026 Qtrly Reports to the SEC should continue. To do otherwise invites criminality.

Keith Vickers

Now Retired😬

Kelley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kelley Affiliation: Jun. 13, 2026 Allow me to introduce myself, I am a *nobody*
There are millions like me. Not white collar. Not thousandaires. Not millionaires or for that matter; billionaires.
We are the hard working staffs who keep this economy rolling. The *essentials* when the important people could stay home, work on their computers,and get paid safely from 2019 to 2023.
We drove, cleaned,fed, saved lives-we are the brown and blue collar to white coat crew. Some of us wore safety gear. We scrimped,did what financial advisors told us to do,and we prayed we made the right choice(s). We keep our fingers crossed that we could retire with all our limbs, or our lives intact. So that maybe we could have enough saved to live and not be eating catfood. Or worse, left to beg on the streets in our *golden* years. That's if we actually live to the retirement age that keeps getting raised.

DONT DESTROY OUR FUTURE.

signed
Kelley Slater
Are you a nobody too?

Kelley Ervin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kelley Ervin Affiliation: Jun. 13, 2026 Keep the quarterly

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Kelley Moore — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kelley Moore Affiliation: Jun. 13, 2026 We must keep the current quarterly reporting! I am a retired teacher with just a couple of investments, but I rely on the dividends to make ends meet. I need to see how each investment is performing to keep ahead of things. Not knowing would be highly stressful.

Sent from my iPhone

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kelly brandmeier — Jun 13, 2026
Subject: S7-2026-15 Comment From: kelly brandmeier Affiliation: Jun. 13, 2026 Keep Quarterly reporting! It promotes transparency, protects investors and holds corporate management accountable on timely basis.
K Kelly Brandmeier, retiree

Kelly DeMello — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kelly DeMello Affiliation: Jun. 13, 2026 Keep it as is!

Sent from my iPhone

Kelly Mallison — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kelly Mallison Affiliation: Jun. 13, 2026 Don't kill my retirement. Inflation already is

Kelly

Kelly Rodriguez — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kelly Rodriguez Affiliation: Jun. 13, 2026 Kelly, Physical Therapist, Louisiana.

As a PT since 1999, my salary has only raised minimally. Years of experience and building expertise have not yielded a higher income. Conversely, the cost of living has soared. The ongoing threat of social security benefits being reduced weighs heavily. I am in a physically demanding job - I help people with neurological disorders walk, move, and return to life. This takes its toll on your body. Working until 65 is possible in this line of work, albeit it tenuous, but 70? I chose this career so that I could help people. And when I need help, the system is consistently failing me. Healthcare workers are sorely overlooked, overworked, and underpaid. The ONE THING that has given me hope in looking towards retirement finances are my investments. I have diligently invested since I started working in 1999. And now, I live in a world where those at the top are manipulating the system at the expense of the little people. Regulations are rolled back for the sole purpose of allowing larger profits that do not 'trickle down'. This move by the SEC to change reporting methods is just that - a way for those in power to manipulate the system for their benefit. This move is NOT for the greater good. It is steeped in greed and I am certain the SEC knows this. Quarterly reporting was instituted for accountability, to protect investors - it is a best practice! Why would anyone support removing this? Really ask yourself why. The little guys of the world need your help. Please do not do this. Please protect our investments. Please hold these companies with record profits to account. Please do not forget the people on the other side - the people who move this nation. We deserve life after our service. We are not asking for luxury - just survival. Without trustworthy investments, without transparency, our SURVIVAL at the end of a life of underpaid service is in jeopardy. I beg you to do the right thing. Please.

We need your help.

Kelly

Sent from my iPhone

Kelly [RichlandHS] Stubblefield — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kelly [RichlandHS] Stubblefield Affiliation: Jun. 13, 2026 Investors need quarterly reports for good financial decisions. Please do not do away with these important reports.

Get Outlook for iOS

Ken Behrmann — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ken Behrmann Affiliation: Jun. 13, 2026 My name is Kenneth Behrmann and as a retiree, I rely on my investments for income. Having less information will make managing my investment portfolio more difficult and potentially dangerous. A lot can go wrong in half a year. A lot can be hidden as well.

The actual savings from skipping a public filing are at best modest legal and accounting fees, and those savings will flow to the company and its executives. The cost of worse information will fall on people like me.

I strongly oppose this proposal.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ken Collier — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ken Collier Affiliation: Jun. 13, 2026 Changing reporting from quarterly to biannual is a terrible plan and it cannot be justified to the American investors. Reducing transparency will create increased volatility in the market and likely cost many investors great losses. Why change a reporting requirement that isn't broken? This change will significantly decrease the level of trust that is currently held by investors!
Sent from my iPhone

Ken Collier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ken Collier Affiliation: Jun. 13, 2026 Do not change the current Q10 requirements!! There is no reasonable justification for this change other than corporate desires to become less transparent!! This is wrong in so many ways!! Do you job!! Protect every investor, not just the insiders!!!

Sent from my iPhone

Ken Ellis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ken Ellis Affiliation: Jun. 13, 2026 Don't do it!!! Think of the possible damage to the small investor on 6 mo reporting when he can't truly evaluate a company's current and projected valuation. Ken Ellis, Wichita KS

Sent from my iPhone

Ken Madison — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ken Madison Affiliation: Jun. 13, 2026 Let's keep the people first. Politicians are turning into greedy corruption a-holes.

Sent from my iPhone

Ken Shandelson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ken Shandelson Affiliation: Jun. 13, 2026 Transparency!

Ken St. Andre — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ken St. Andre Affiliation: Jun. 13, 2026 With modern electronic record-keeping, companies and billionaires should be forced to report on their holdings sales and losses on a monthly basis instead of quarterly. We need more supervision, not less for the people who are robbing the nation on a daily basis.

Sent from my iPhone

Kenneth James — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kenneth James Affiliation: Jun. 13, 2026 Must keep the reports quarterly, so they can't hid the information on our retirement accounts

Sent from my iPhone

Kenneth Peters — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kenneth Peters Affiliation: Jun. 13, 2026 Nertz!

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kenneth roark — Jun 13, 2026
Subject: Comment on S7-2026-15 From: kenneth roark Affiliation: Jun. 13, 2026 The evidence I have seen supports quarterly reporting! There is more transparency regarding the health of companies when they do quarterly reporting.

Keri Tardif — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Keri Tardif Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please do not make this change that would be detrimental for your investors. There should be quarterly statements.

Thank you,
Keri Tardif

Kerry Gray — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kerry Gray Affiliation: Jun. 13, 2026 Please do what is right for hard working Americans and keep quarterly reports. My retirement is very important to me and changing this scares me.
Thank you
Kerry Gray
Registered Nurse
Virginia

Kerry Shelkonovzeff — Jun 13, 2026
Subject: File No. S7-2026-15 From: Kerry Shelkonovzeff I am completely opposed to this change. As a citizen and investor, I believe more transparency is required rather than less. Investors have the need to know, on a quarterly basis, how their investments are performing, so that any direction changes can be managed before there is harm to the investment. Please do not move forward with these changes. The deck is already stacked against the non-professional investor,

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KEVIN CALLAHAN — Jun 13, 2026
Subject: S7-2026-15 Comment From: KEVIN CALLAHAN Affiliation: Jun. 13, 2026 If this proposal were to pass, I would need to divest my investments in those Co. that choose to report less frequently.

Sent from my iPhone

Kevin Collings — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kevin Collings Affiliation: Jun. 13, 2026 If you go to twice a year earnings I will move all of my money out of the market. The day it is announced. Don’t make the same mistake twice.

Sent from my iPhone

Kevin Davis — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Davis Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Relax what you will yet why place ruling where action already exists?

Kevin Hurt — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Kevin Hurt Affiliation: Jun. 13, 2026 This is a bad idea. We should be forcing companies into monthly reporting. More information means more transparency. More transparency leads to less fraud. Which will lead to more tax revenue .

Kevin Joos — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kevin Joos Affiliation: Jun. 13, 2026 As a retired individual investor, I rely on timely quarterly reporting to make decisions on where to invest my retirement capital. I strongly request that the quarterly reporting standard stay in place. In my opinion 6 months is too long for new public information to be disclosed. Thank You.

Kevin Lee — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kevin Lee Affiliation: Jun. 13, 2026 Do your job. Report as you should, EVERY QUARTER!

Sent from my iPhone

Kevin Winn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kevin Winn Affiliation: Jun. 13, 2026 This is Kevin winn, I'm just a truck driver that works my butt off 6 days a week working 70 hours every week, I try to invest some when I can, and it would be nice if hard working people could
make money in the stock market like you used to be able to do, before they made it harder for people like me. I think it should go back to like it used to be, when companies went public before they got really big when small people could make money, not letting
the rich get richer when they could get into the companies before the little guys could, so stop making it harder for hard working people to get a chance.

Yahoo Mail: Search, Organize, Conquer

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keyur patel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: keyur patel Affiliation: Jun. 13, 2026 Let it be like this .. saves job for lot of people and will keep companies responsible

Regards
Keyur

Kim Hammond — Jun 13, 2026
Subject: File No. S7-2026-15 From: Kim Hammond Affiliation: Jun. 13, 2026 Date: June 13, 2026
To: Ms. Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street NE

Washington, DC 20549-1090
Dear Secretary Countryman,
I am writing to express my strong opposition to the Commission's proposal, File No. S7-2026-15, which would allow publicly traded companies to opt out of quarterly reporting in favor of a semiannual framework using Form 10-S.
As an investor, I believe this rule would significantly degrade market transparency and harm public confidence. Moving from a three-month to a six-month reporting cycle creates an unacceptable information vacuum. A six-month "blackout window" is an eternity in today's fast-moving, technology-driven markets.
Furthermore, this proposal exacerbates information asymmetry. While everyday investors will be left in the dark for six months, corporate insiders, institutional investors, and large-scale analysts will still maintain superior access to real-time company insights. This undermines the SEC's core mission to protect investors and maintain fair, orderly, and efficient markets. Reduced reporting will not curb "short-termism" as intended; instead, it will invite increased volatility and speculation around the remaining, higher-stakes biannual reports. Have you forgotten how complaisant you were to Enron?!!! This stinks of Elon Musk and you should be ashamed.
Quarterly reporting has been the bedrock of the American financial system's integrity for decades. Diluting these standards will decrease accountability and increase the risk of undetected corporate mismanagement.
I urge the Commission to withdraw this proposal and maintain the current mandatory quarterly reporting framework to protect the interests of all market participants. Sounds like you want to allow insiders to reap profits at the expense of regular people. Sounds shady to me! We want more transparency not less!

Sincerely,
Kim Hammond
Alameda, California
Sent from my iPhone

Kim Buzzard — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kim Buzzard Affiliation: Jun. 13, 2026 No
Leave all alone!

Sent from my iPhone

Kim Carrozza — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kim Carrozza Affiliation: Jun. 13, 2026 As someone who used to work in the financial industry, I strongly support quarterly reporting. It's in the best interest of those many stockholders buying company stock, giving them cash to improve the quality of their products, which we the buy from them, again increasing their bottom line. Less reporting is less transparency and gives investors less reason to invest since they don't have the most up to date information on which to base their investing decisions.

Sent from my iPhone

Kim Clarke — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim Clarke Affiliation: Jun. 13, 2026 You need to keep the reporting quarterly for full transparency.

Sent from my iPhone

Kim Copas — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kim Copas Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I think maybe a little more time to gain knowledge & work more better, harder at the hob at hand.

Kim Forester — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim Forester Affiliation: Jun. 13, 2026 Do not change, a lot can happen in 6 months, investors need qtrly information timely. I'm an active trader with significant investments.

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kim Holtel — Jun 13, 2026
Subject: S7-2026-15 Comment From: kim Holtel Affiliation: Jun. 13, 2026 Are you &@$”ing kidding me??!! This makes absolutely no sense. Quarterly reporting isn’t perfect, but public markets are built on timely disclosure. When information becomes stale, the risk of surprises, insider advantages, and loss of investor trust tends to increase. The phrase “to save money” sounds reasonable on the surface, but many investors would ask whether the cost savings are worth having less visibility into companies that are asking the public to invest in them.

Kim Holtel, Sr. Client Success Manager

Kim Holtel
Sr. Account Manager
One10

D 937.824.8184
M 937.344.2412

Kim Moore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim Moore Affiliation: Jun. 13, 2026 Side for the American public, we are struggling while wall street has unfair ethics to just put more money in their pocket! Longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, We are already struggling, why make it worse on the normal person!

Sent from my iPad

Kim Reimer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim Reimer Affiliation: Jun. 13, 2026 Quarterly reports are important as they show which executives are buying or dumping stock; It gives the SEC & those of us on the outside a window through which to watch management & their actions. Do not eliminate quarterly reports. They are too important.

Kim Terek — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim Terek Affiliation: Jun. 13, 2026 No way. And I cannot believe they are even considering this (less than quarterly required financial reporting), except because no one cares anymore if its all being run well or properly now. Our country's business models abide by some of the best securities laws and rules designed in the history of the world. Go and mess that up and reduce the necessities for it, and we end up with quite a few more problems than it might ever solve to have less work to do quarterly. Wake up! Education and knowledge sharing continues to deteriorate already. Do not make it easier for the problems to collect.

Retail Investor living right now on her investment gains.

Kim White — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kim White Affiliation: Jun. 13, 2026 I agree with all the points in this post. Every company wants to steal the publics money. Now the SEC wants to be part of the big theft. Transparency is NEEDED to maintain public trust !! This is the polite warning!

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kim3102 — Jun 13, 2026
Subject: S7-2026-15 Comment From: kim3102 Affiliation: Jun. 13, 2026 My name is Kim Stewart. I am an elementary school vice principal. Quarterly reporting needs to continue to happen. I need to be able to monitor my retirement funds in my 403b. Without the quarterly reporting, I cannot make informed decisions. Making informed decisions protects my and my family's future.

Sent from my Galaxy

Kimberly Anvinson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kimberly Anvinson Affiliation: Jun. 13, 2026 Why is this being done? This in unacceptable to me as a tax paying citizen. I have worked hard and deserve transparency. Kim Anvinson, Higher Education Director. North Dakota Resident.

Sent from my iPad

Kimberly Campbell — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kimberly Campbell Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
As a long term and short term investor, quarterly reports let me track if a business is growing or failing B I do understand some companies will pullback during the year as they reinvest gains but if quarter after quarter they are taking a loss it makes it easier to assess that stock take away quarterly and you hamstring my ability to make a fair trade.

KIMBERLY HAMILTON — Jun 13, 2026
Subject: Comment on S7-2026-15 From: KIMBERLY HAMILTON Affiliation: Jun. 13, 2026 Once again we are seeing our government go down the deregulation labyrinth. Profits over people, sadly. The richest of us are more than capable of quarterly reporting. I do it for my 5th graders.

Sent By iPhone.

Kimberly Wheeler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kimberly Wheeler Affiliation: Jun. 13, 2026 My name is Kim Wheeler. I am a personal investor. I am in Richmond Virginia. Quarterly reporting gives people who invest in the stock market a better idea of where valuations are trending so that we can make adjustments to our investments accordingly. Without this quarterly reporting requirement we will be more in the dark about information and our portfolios will suffer as a result. For someone like me who is very close to retirement, this is particularly a crushing blow to my portfolio. I am literally begging the SEC not to go backwards in time. It is important for companies to maintain transparency to the American public and the American people and those who invest in the stock market. As our president likes to say, thank you for your attention to this matter! We The people, Who invest in America, deserve and have every right to have the proper reporting so that we can make the proper decisions. Again, thank you for your attention to this matter!

Kirk Bowman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kirk Bowman Affiliation: Jun. 13, 2026 Current reporting rules are essential for capitalism to function. Every time oversight is relaxed, the citizen gets hurt.

Kit Lundin — Jun 13, 2026
Subject: S7-2026-15 From: Kit Lundin Affiliation: Jun. 13, 2026 To you, making, the choice and taking the actions.

You will be accomplices to liars and thieves, and you will be sued personally and corporately.The next time someone pulls a enron,
or similar... we will remember your NAME'S..... remembering the past... so get your lawyers ready now. They better be good, they're going to be the ones that try to keep you out of prison. When the evidence will be concrete and voluminous that you knew what

you were doing, and that you did it anyway. After being warned, hundreds and hundreds and hundreds of times against doing this, you did it anyway. So there'll be treble damages... think about it.

Best regards,
Kit Lund,
Lead Material transport
specialist. United States of America

Yahoo Mail: Search, Organize, Conquer

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kktmom — Jun 13, 2026
Subject: S7-2026-15 From: kktmom Affiliation: Jun. 13, 2026 Keep the quarterly reports!!!! We put our trust in you by investing our money, do NOT screw us over again! Think Enron, etc! Just NI, no, No! Thank you!

Sent from my iPhone

KM — Jun 13, 2026
Subject: S7-2026-15 Comment From: KM Affiliation: Jun. 13, 2026 Absolutely against the interests of the vast majority of Americans. It is unreal that you are even attempting this.

Kevin Moore MD, FACEP
Medical Director IU Health Bloomington ED
Associate professor of Emergency Medicine Practice Indiana University School of Medicine
Health Impact Medical Director IU Health South Region
2651 E. Discovery Pkwy
Bloomington, IN, 47408
812-353-8515 (o)
702-813-8202 (c)

KNorthup — Jun 13, 2026
Subject: S7-2026-15 Comment From: KNorthup Affiliation: Jun. 13, 2026 Definitely important to keep public and transparent. Please do so.
Thank you
Kathy Sisson

Sent from my iPhone

Krista Erickson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Krista Erickson Affiliation: Jun. 13, 2026 Quarterly reporting must stay. Corporations have already proved they will not do the right thing if not regulated. Keep this regulation to protect the people. Do not bow down to Trump's corrupt business/economic

schemes.
Sincerely,
Krista Erickson
AMERICAN CITIZEN, TAXPAYER and Investor.

Krista Omstead — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Krista Omstead Affiliation: Jun. 13, 2026 We need to maintain quarterly updates. I do not like 6 month reporting, particularly if I will lose retirement money. I've worked too hard to let backwards rules destroy my hard work.

Sent from my iPhone
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*This message may contain confidential information, including, but not
limited to student personally identifiable information. Such information is
intended only for the use of the individual or entity named above. If you
are
not the intended recipient, you are hereby notified that any
disclosure,
copying, printing, distribution, or the taking of any action in
reliance on the
contents of the information contained herein is strictly
prohibited. **If you have received this
communication in error, please
immediately notify the sender by reply e-mail
and destroy all copies of the
original message.*

Kristen Fox — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kristen Fox Affiliation: Jun. 13, 2026 We don't need less regulation for the rich. If anything we need more. CEOs and corporate profits have accelerated while the middle class has grown stagnant. Any deregulation is likely to affect the middle class disproportionately, there is no need to decrease the reporting to semiannual. Maintain the status quo.

Kristen

Kristen Riehl — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kristen Riehl Affiliation: Jun. 13, 2026 I am a stock holder, and I care about what my stocks are making, and doing with my money. I want to see quarterly reports. My name is Kris.

Sent from my iPad

Kristin Arnold — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kristin Arnold Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Stop financially ****ing over Americans. You are shameless, money hungry immoral cocroaches. I fully dont expect you to do the right thing. AMERICA IS COOKED.

Kristin Heggli — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kristin Heggli Affiliation: Jun. 13, 2026 Removing the requirement for quarterly reporting would be outrageous and obviously reduces the opportunity for investors to wisely invest their money. The SEC should be supporting the timely and accurate reporting of financial data. - Kristin H., marketing director

sent from my iPhone

Kristin Stahr — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kristin Stahr Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for transparency and checks and balances of companies and corporations we invest in. This leaves less margin for errors and omissions both accidentally and fraudulently! I have worked way too hard to have this ripped out from under me as I am positive so many people feel the same! This, amongst so many other absurdities going on in today's environment is absolutely insane and goes against the majority of people who are actually in the trenches and doing the work!

Sent from my iPad

Kristina Jansson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kristina Jansson Affiliation: Jun. 13, 2026 I believe it is important that companies should have to report quarterly. We should not reduce that requirement to twice a year. Please don't make that change that risks our retirement accounts, etc.

Kristina Zimmerman

Kristina Santoro — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kristina Santoro Affiliation: Jun. 13, 2026 My name is Kristina and I am a teacher in CT. I count on my investments to eventually sustain my family when it is time for retirement. It is not possible to make informed investments with this proposed lack of transparency. Keep quarterly reports. They are vital to sustain a free and fair market.

Kristine Hewitt — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kristine Hewitt Affiliation: Jun. 13, 2026 To hello and thank you. My name is Kristine Hewitt and I propose that a ruling be made in my behalf that this money be returned to me as it's being traded by other people and my wallets are made by other

people who have alll of my information and wallets and emails. They're many who have been been made by many people in jail and my phones are all hacked by many people also. I feel like I have paid any debt bond and anything that I personally owe on I know that I have but like I said many people have access to this because it was stolen from me before I was aware of it and a life insurance claim was taken out on me. Thank you and God bless Kristine M. HewittExchange Commission:

Kristy Palmer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Kristy Palmer Affiliation: Jun. 13, 2026 I'm Kristy Palmer, and I am a Peoject Manager with an MBA. Quarterly reporting forces transparency which both protects investors and rewards legitimately profitable businesses. The idea that the market could make wider swing gs semi-annually is concerning for investors who rely on the market for retirement income. It also allows a longer period for disreputable companies to escape financial oversight, and increases the risk of a catastrophic market crash. I firmly support maintaining quarterly reporting.

Kristy

Kurt R. Weaver Individual investor — Jun 13, 2026
Subject: File No. S7-2026-15 From: Kurt R. Weaver I am opposed to this change. Please keep the reporting requirements quarterly as they are.

Kyle Kirchner — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Kyle Kirchner Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
If a company is public all of the corporate data should be available to all investors.Wether accredited and/or non-accredited, this vital information is crucial for people to make wise investment decisions. It should be freely available to all who are considering buying shares of that company. For corporations to have extra knowledge surpassing the regular investor, I see as insider trading, black shares, greed and unfair. It should definitely not be allowed!

Kyleigh Kerry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Kyleigh Kerry Affiliation: Jun. 13, 2026 Reporting must be kept quarterly and the public should never be left in the dark. Imposed ruling otherwise leaves the public in the hands of corruption and greed - neither of which is benefici
al to the investors.

Yahoo Mail: Search, Organize, Conquer

L Kelly Wanzenried — Jun 13, 2026

Subject: Comment on S7-2026-15 From: L Kelly Wanzenried Affiliation: Jun. 13, 2026 Quarterly reporting must continue to be a requirement in order to protect the public's best interests. Investors have the right to expect frequent, transparent reporting of the status of their investments.
Dr. Linda Wanzenried Speech-Language Clinician, Omaha, NE

Sent from my iPhone
L. Kelly Wanzenried

L M — Jun 13, 2026
Subject: Comment on S7-2026-15 From: L M Affiliation: Jun. 13, 2026 There's already proof of what no longer having quarterly reporting can do. Why would an educated commission ignore it? L McHugh, educator, Bel Air, MD

Yahoo Mail: Search, Organize, Conquer

L Streater — Jun 13, 2026
Subject: S7-2026-15 From: L Streater Affiliation: Jun. 13, 2026 This would give a green light to lies and corruption. There is absolutely good reason for this change.

L Sullivan — Jun 13, 2026
Subject: S7-2026-15 Comment From: L Sullivan Affiliation: Jun. 13, 2026 Maintain this minimum transparency for the people who invest. The world needs decent human beings. KEEP QUARTERLY REPORTS

L. Kliewer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: L. Kliewer Affiliation: Jun. 13, 2026 Dear SEC:

I want the SEC's reporting requirement to remain at quarterly- anything less frequent than that reduces investors' confidence, corporate transparency and ultimately reduces investors ROI. In a time of such high inflation, this risky regulatory rule has the potential of both reducing ROI and causing worse inflation, among other things.

Thank you,
Lauralyn Kliewer
Duluth, MN

Laila Wah — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Laila Wah Affiliation: Jun. 13, 2026 Li Wahl, technicien, PA. Quarterly reporting keeps tabs on fluctuation of earnings and expenditures which are very dramatic for the average individual who isn't in the super échelons of trillionaires like Elon Musk, or the billionaires, but has to face the sévère offshoots of policies, tarriffs, taxes, interest ratés etc set by an elitist group of individuals who control the économie of the USA and effect world commerce. The

cost of imported goods, not only luxury items, but ie car parts are passed on to the consumer. With présent conditions instead of safe guarding the individual with little financial power to feed the machinery of économique polices to their détriment, the country further crushes it's heal into the limited income the average individual assesses.
Definitely support quarterly reporting.

Lani Laporte — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lani Laporte Affiliation: Jun. 13, 2026 Do not return to semi annual reporting. You will mess up everyone’s investments. Maintain quarterly reporting!

Have a great day!

Lani Laporte

Larayne Hall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Larayne Hall Affiliation: Jun. 13, 2026 My name is LaRayne Hall. It's very important to keep quarterly reports for the sake of transparency and critical information for individual investors and the public. Quarterly reporting has worked for years and in today's financial world, there are even less justifiable reasons for going to six months. My husband and I feel the public needs more timely information, not less. I am a secondary social studies teacher in Cleveland, TN. Thank you for seriously considering this comment.

Sent from my iPhone

Larry Fowler — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Larry Fowler Affiliation: Jun. 13, 2026 MUST keep quarterlies!! What the h**l?!

Get Outlook for Android

Larry Lee — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Larry Lee Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Info should be free ... More money more freedom more money stronger economy...

Larry Lewis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Larry Lewis Affiliation: Jun. 13, 2026 Larry Lewis, business owner. Hard to plan ahead without overall information.

Larry Martel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Larry Martel Affiliation: Jun. 13, 2026 Keep reporting to quarterly. It's the best way to keep corporations honest.

Sent from my iPhone

Larry Vale — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Larry Vale Affiliation: Jun. 13, 2026 This is Lawrence Vale, I'm 79, veteran, Kansas resident, and manage my own finances. To stretch reporting requirements out to where they once were deprives me of information I need in order to make sound financial decisions. Please do not change these laws.

LaToya Owens — Jun 13, 2026
Subject: Comment on S7-2026-15 From: LaToya Owens Affiliation: Jun. 13, 2026 Latoya Owens, Tax Accountant (CPA Candidate) Texas

I am absolutely against going to semi annual reporting. As an investor, I need to know what's going on with my investments more than twice per year so I am able to invest properly for my retirement.

LaToya Owens, MBA
Owner of Genasis Enterprises

Laulie McGovern — Jun 13, 2026
Subject: S7-2026-15 Comment From: Laulie McGovern Affiliation: Jun. 13, 2026 I am in favor of quarterly reporting.

Sent from Gmail Mobile

Laura Basurto — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Laura Basurto Affiliation: Jun. 13, 2026 Keep transparency of our economy in "the light of day". American people need frequent information on how the economy is doing and accountability.

Laura Hill — Jun 13, 2026
Subject: S7-2026-15 From: Laura Hill Affiliation: Jun. 13, 2026 Keep CEO's accountable! The law was there for a reason!

Laura Kay — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Laura Kay Affiliation: Jun. 13, 2026 Keep it!

Laura Riesgraf — Jun 13, 2026
Subject: S7-2026-15 Comment From: Laura Riesgraf Affiliation: Jun. 13, 2026 Dear Chair and Commissioners,

I write to express my strong support for retaining the current quarterly reporting requirements for public companies under the Securities Exchange Act of 1934.

Quarterly financial disclosures are a cornerstone of investor protection and market transparency. They provide shareholders, analysts, and the investing public with timely, standardized information necessary to make informed decisions. Reducing reporting frequency to semi-annual or annual cycles would create extended periods of opacity, increasing the risk of information asymmetry between corporate insiders and outside investors.

Furthermore, quarterly reporting supports market integrity by enabling earlier detection of financial irregularities, operational deterioration, or material changes in a company's condition. The discipline of regular reporting also encourages sound financial governance and accountability at the management and board level.

While I recognize that compliance carries administrative costs, those costs are justified by the significant benefits to capital markets efficiency and investor confidence. Any perceived burden should be addressed through targeted modernization of reporting processes — not by diminishing disclosure frequency.
I respectfully urge the Commission to maintain quarterly reporting as a requirement for all applicable public companies.

Respectfully,
Laura Riesgraf

Laura Shea — Jun 13, 2026
Subject: S7-2026-15 From: Laura Shea Affiliation: Jun. 13, 2026 PROTECT AMERICAN INVESTORS! KEEP THE QUARTERLY REPORTING.
LAURA SHEA
MANHATTAN BEACH
CALIFORNIA

Laura Stuart — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Laura Stuart Affiliation: Jun. 13, 2026 Absolutely wrong. A plan to ruin the middle class. This idea is plain evil!!!!!

Laura stuart
California
Sent from my iPhone

Laural Martin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Laural Martin Affiliation: Jun. 13, 2026 There is no good reason to change this rule. Let's keep everything and everyone involved accountable for what they are doing. Every time rules like this go back thirty to fifty years, it's like doing backstrokes reaching for the same corrupt behavior that created the quarterly rule to begin with.

Sent from my iPhone

Laurel Babbitt — Jun 13, 2026
Subject: S7-2026-15 From: Laurel Babbitt Affiliation: Jun. 13, 2026 Quarterly Reporting makes accurate book keeping. Stop allowing the wealthy to grift.

Best,

Laurel Babbitt
laurelbabbitt2@gmail.com
504 239-9233

Lauren Buchsbaum — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lauren Buchsbaum Affiliation: Jun. 13, 2026 come on, these companies need to be regulated. let's please not erase the gains we have made over these past many decades and learn from history. signed, an early retiree

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Laurie Schmeer — Jun 13, 2026
Subject: S7-2026-15 From: Laurie Schmeer Affiliation: Jun. 13, 2026 They better stay in prison! The current POTUS, has been trying to turn back the clock in favor of his Epstein class buddies since day one. PLEASE KEEP THE LAW IN TACT THAT KEEPS THESE MONSTERS IN PRISON WHERE THEY BELONG!! I'm afraid that next after reading this, he'll pardon Maidoff.🤬😡🤬😡🤬🤯🤯🤯

Laurie Weatherly — Jun 13, 2026
Subject: S7-2026-15 From: Laurie Weatherly Affiliation: Jun. 13, 2026 I am a widow of 10 years now. I know almost nothing about investing or the SEC. But, less accountability seems like a very bad idea to me!

Law B. — Jun 13, 2026

Subject: S7-2026-15 Comment From: Law B. Affiliation: Jun. 13, 2026 You make this change and you won't get a dime of my money. If you want to be criminals move into the white house.

Yahoo Mail: Search, Organize, Conquer

Layne Sheridan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Layne Sheridan Affiliation: Jun. 13, 2026 Individual investors don't have the research resources that institutions have. Changing from quarterly reports to semi-annual removes information that is available to individuals while insiders find ways to get around it. It is clear from options activity that insiders are acting on information not accessible to regular investors. Don't stop quarterly reports.
Layne Sheridan
Individual Investor

Layne Sheridan

Lcs tucker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lcs tucker Affiliation: Jun. 13, 2026 I would like to see more transparency. Why report less often? The information is surely tracked and available.

Get Outlook for iOS

LeAnn Richardson — Jun 13, 2026
Subject: S7-2026-15 Comment From: LeAnn Richardson Affiliation: Jun. 13, 2026 They're only 1 reason you want to do this. You want to hide the evil things you're doing. Instead of being like so many others, selfish and deceitful, choose light and truth.

Yahoo Mail: Search, Organize, Conquer

Leatrice Polityka — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leatrice Polityka Affiliation: Jun. 13, 2026 I object to the suggested change in reporting requirements. We need to keep current information available. This how we educate ourselves and keep an eye on what’s happening in the world we need to stick to quarterly reporting.

Leatrice Polityka

Sent from my iPad

Lee Anne House — Jun 13, 2026
Subject: S7-2026-15 From: Lee Anne House Affiliation: Jun. 13, 2026 To protect those directly involved.. Not the consumers! Opens for fraud and bad influencers to their handiwork under the table..4 a year reports please!

Lee Kastner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lee Kastner Affiliation: Jun. 13, 2026 In this day and age, why should we ever agree to less transparency on anything, particularly our life's savings? NO to twice a year reporting. Arliss Kastner, Records Specialist

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Lee Orange — Jun 13, 2026
Subject: S7-2026-15 From: Lee Orange Affiliation: Jun. 13, 2026 I worked in finance all my life. Doing inventory for large companies, accou ts receivable, collections. I am familiar with how companies work. Every company paid a CEo an exorbitant salary. Every single one was crooked. I was told when I was a fill in cashier not to run vertain things through the register, to give the money directly to them. Skimming of the top is embezzlement. For that they dont need to be released. Jamie Diamond of Chase took 800 million from Obama. For bailout for homeowners. Not one cent of that money went to bail out an American family. He admitted he took the money, and used it to pay share holders. THEN, with the bank being crooked, he was rewarded with a month long vacation in Hawaii on a private jet. For almost bankrupting a bank. He deserves to be jailed, and he doesnt deserve to be out, still being sneaky and ripping off taxpayers. He betrayed American trust. That wa

s taxpayer money. Leave crooked CEO'S in jail. They are not above the law. Neither is Trump.

Leia Fontenot — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Leia Fontenot Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:Quarterly reporting is one of the only tools individual investors have to understand what's happening inside the companies they invest in. Removing or reducing these disclosures would create a major information gap, leaving retail traders at a disadvantage compared to institutions with far more resources. My husband relies on timely, accurate quarterly data to make responsible trading decisions, manage risk, and protect our family's financial stability. Without consistent reporting, price discovery becomes distorted, volatility increases, and retail investors are forced to trade in the dark. Transparency is the foundation of fair markets, and taking away quarterly information would directly harm the people who depend on it the most. Please do not let the SEC reduce access to the data that ordinary investors need to participate safely and confidently in the market.

Leilani Lea — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leilani Lea Affiliation: Jun. 13, 2026 Everyone should be able to know what's going on with their portfolio at any given time.

Lenore Rudolph — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lenore Rudolph Affiliation: Jun. 13, 2026 SEC,

I am interested in the reports of our countries financial markets quarterly. I see a proven risk when markets report only bi-annually.

Please don’t brake what appears to be fixed.

Lenore Rudolph

Leo Schultz — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leo Schultz Affiliation: Jun. 13, 2026 Things are already skewed to disadvantage everyday people. Dropping the quarterly reporting requirement would make that worse. Do better. Keep it as is, or make them post things monthly.
Signed
Leo Schultz
Disabled Veteran
Craftsman II, Manufacturing.

Leo Schultz,

Leonard Bliss — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Leonard Bliss Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Transparency in financial information should be required snd easily available everyone.
Before investing in stocks I pursue every detail available to decide which is the safest and most likely to not fail to yield a safe and effective investment strategy.
I would like monthly numbers if it were possible, but quarterly is still the bare minimal standard.
Please don't take away what we need for safe investing..

Leslie Ann Brooks — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leslie Ann Brooks Affiliation: Jun. 13, 2026 As an independent investor, I depend on quarterly reporting to accurately assess stocks and my overall portfolio performance. Changing reporting to every 6 months biases large corporations and unfairly impacts independent investors.

Thank you,

Leslie Brooks

Leslie Atkins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Leslie Atkins Affiliation: Jun. 13, 2026 My Name is Leslie Atkins. I am retired from civil service working for the US Navy for 33 years and living in San Diego. Quarterly reporting is important and I want to keep it. I can't afford to lose any of my funding.

Leslie Tittle — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Leslie Tittle Affiliation: Jun. 13, 2026 Quarterly reporting has been the norm for the majority of the history of the stock exchange. The period in which the frequency was decreased lead to significantly less transparency and lower returns. How can we, the people, fully evaluate an entity if results are only available twice a year - that’s like balancing your check book occasionally. Quarterly reporting makes sense as it provides more information to those looking to invest.

Sent from my iPhone

Leslie Youd — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leslie Youd Affiliation: Jun. 13, 2026 Leslie Youd-Retired-Pensacola, FL
I oppose the idea of publicly traded companies only reporting semi-annually. With quarterly reporting investors have more current and accurate information to navigate their investment decisions.

Sent from my iPad

Leslie-Ann Howell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leslie-Ann Howell Affiliation: Jun. 13, 2026 I need to know what is happening with my accounts on a regular basis.

Sent from my iPhone

Leticia Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Leticia Smith Affiliation: Jun. 13, 2026 Is there a really good reason to change it? Why does it seem that this administration is doing everything it can to make it tougher on the every day American. I made a very large effort to make sure I could take care of myself and now there is efforts to do away with all my work. Tired of it!

Leticia Smith
Your everyday citizen

Libby Shaw — Jun 13, 2026
Subject: S7-2026-15 Comment From: Libby Shaw Affiliation: Jun. 13, 2026 Quarterly reporting should stay. To reduce reporting frequency would be blatantly corrupt.

Lil McKinnon-HIcks — Jun 13, 2026
Subject: S7-2026-15 comment From: Lil McKinnon-HIcks Affiliation: Jun. 13, 2026 I would much prefer quarterly reporting, as anything less is too far between reports. As an investor, this is information I need.
Thank you.
Liliclaire McKinnon-Hicks

Lil McKinnon-Hicks

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lina sverlow — Jun 13, 2026
Subject: S7-2026-15 Comment From: lina sverlow Affiliation: Jun. 13, 2026 Reports should remain quarterly to mitigate fraud and to give peace of mind to the investors.

Lina Sverlow
"if it's not a Rott, it's not"

Linda & Arthur Stowell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda & Arthur Stowell Affiliation: Jun. 13, 2026 Do not make these changes. Quarterly reporting is necessary to keep our economy safe and honest.

Linda Addleman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Addleman Affiliation: Jun. 13, 2026 Linda Addleman, retired RN.
I depend on my IRA which is funded through careful stock/bond manipulation since I no longer contribute to it.
I do not want to enter my 8th Decade destitute.
There needs to be transparency in the market. Do we not learn anything from history?
Isn’t that why the reporting was change to quarterly from semiannual?
There are a multitude of people holding onto hope that their money will last through their lifetime.
Think of the small investors that depend on their monies being there.
Don’t put us in danger of financial collapse!

Linda Benner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Benner Affiliation: Jun. 13, 2026 No. Reporting should not be semiyearly period!
This would be unfair to keep subscribers/investors in the dark.

Linda Bobola — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Bobola Affiliation: Jun. 13, 2026 Reporting should remain same as they have been doing. This is 2026 too many rich owners claim less then what they really make will hurt the workers who work hard for their paychecks. Keep it the way it's been done.

Linda Collier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Collier Affiliation: Jun. 13, 2026 Oh no. Quarterly please the elite have enough advantage as it is. Please this money grab is getting ridiculous.

Linda Compton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Compton Affiliation: Jun. 13, 2026 Less reporting means less access to information that will affect making informed choices. More transparency is always beneficial not less!

Linda Conway — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Conway Affiliation: Jun. 13, 2026 I love the quarterly reporting. It allows corrections much more quickly. Pls consider leave quarterly reporting.

Linda Conway

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linda davis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: linda davis Affiliation: Jun. 13, 2026 PLEASE KEEP A QUARTERLY !!!!!!! We THE PEOPLE ARE HAVING A HARD TIME we appreciate your time a lot of us are having a hard time with everything going on in our country!!!!!!! Thank you very much Linda Davis ♥

Sent from my iPhone

Linda Eisenberg — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Eisenberg Affiliation: Jun. 13, 2026 Please keep the reporting quarterly.

Sent from my iPad

Linda Gilmore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Gilmore Affiliation: Jun. 13, 2026 I am just an individual but to know what I should be doing with my investments I need the quarterly reporting by the SEC. Thank you.

Linda Gilmore

Linda Graves-Morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Graves-Morris Affiliation: Jun. 13, 2026 Quarterly reporting helps the everyday person who "dabbles" in the stock market to read trends and made decisions as to when to sell or purchase (the same with the brokers). Waiting six months could cause a huge loss to consumers as well as investors. This is Trump trying to hide his companies. It needs to stop now!!!!

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linda Handlin Robert Cowles — Jun 13, 2026
Subject: S7-2026-15 Comment From: linda Handlin Robert Cowles Affiliation: Jun. 13, 2026 Keep quarterly-more accurate

Linda Steinfeldt
Rental Manager
(608) 438-4243
cherry.annex.cottages@gmail.com

Linda Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Johnson Affiliation: Jun. 13, 2026 This has already been tried and failed. I support quarterly reporting. It is important to make full disclosure on a quarterly basis.

Sent from my iPhone

Linda Kristensen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Kristensen Affiliation: Jun. 13, 2026 I rely on quarterly reports to make decisions for investment adjustments. Being less informed does not seem logic. Please keep reports quarterly.
Linda Kristensen , retired bookkeeper.

Sent from my iPhone

Linda Kuykendall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Kuykendall Affiliation: Jun. 13, 2026 I am in favor of

keeping Quarterly Statements. Based on historical data, the outcome favors the investors. That alone should be enough for the SEC to favor Quarterly Statements as well.

Linda Kuykendall
Retired (depending on small amount of lifelong investments)
Central Texas

Sent from my iPhone

Linda Manfre — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Manfre Affiliation: Jun. 13, 2026 The reporting should remain as it has for the last century, reporting every quarter. I am a retiree with stock holdings that fund my retirement. I need to know what is happening to that money.
Linda Manfre

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linda martin — Jun 13, 2026
Subject: S7-2026-15 Comment From: linda martin Affiliation: Jun. 13, 2026 All financial material needs to be open and available.

Linda Martin

Linda Miller — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Miller Affiliation: Jun. 13, 2026 Keep the statements quarterly, thank you!

Sent from my iPad

Linda P. — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda P. Affiliation: Jun. 13, 2026 The SEC is supposed to protect retail investors, and investors in general. Quarterly reporting is important to that.
The change that will make indexed funds invest in SpaceX shortly after its IPO is also damaging to investors. We can move our money out of the US, you know. And the weatthiest will. Please protect investors, and the US.

Linda Peer, in Utah
A retail investor

Linda Peterson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Peterson Affiliation: Jun. 13, 2026 Since it's MY money, I want to know how it's being safeguarded by the company(ies) I invest in. KEEP

QUARTERLY REPORTING. Or I'll have to pull my $ out & put it elsewhere likely not even in the U.S.

Yahoo Mail: Search, Organize, Conquer

Linda Pritchard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Pritchard Affiliation: Jun. 13, 2026 Sucks!! That is how corruption starts!!

Sent from my iPhone

Linda Reed — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Reed Affiliation: Jun. 13, 2026 QUARTERLY REPORTING IS DEMANDED BY ALLLL OF US CONSUMERS!!!!!!!

LINDA REED
FROM TENNESSEE RETIRED!!!!!!

Linda Rock — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Rock Affiliation: Jun. 13, 2026 Hands of our investments! Linda Rock
Already retired. Do the right thing for the people!

Sent from my iPhone

LINDA SAND — Jun 13, 2026
Subject: S7-2026-15 From: LINDA SAND Affiliation: Jun. 13, 2026 Quarterly reporting must be kept. Cutting this requirement will do anything but make America great again. November is coming.

Sent from my iPhone

Linda Spreen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Spreen Affiliation: Jun. 13, 2026 Keep Americans first, not just insiders. Americans deserve to know this . Thank you Linda Spreen

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Linda St Onge — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda St Onge Affiliation: Jun. 13, 2026 This is another unfair act to support fraud and insider trading! Keep the three month!
Linda St Onge
Professional educator

Retired
We need to know where and when to adjust our retirement funds.

Sent from my iPhone

Linda Stark — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Stark Affiliation: Jun. 13, 2026 No! Historic data shows that going to semiannual reporting hurts investors. We need as much transparency as possible for our investments. It's our hard earned money that is at risk, money we've saved and invested for our future needs. We cannot afford to risk it. Linda Stark, retired technical writer

Sent from my iPhone

Linda Taylor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Taylor Affiliation: Jun. 13, 2026 grow a moral compass SEC free yourselves from the shame of lockiest….refuse to continue this administration's ****ing of honest Americans

Sent from my iPad

Linda Townsend — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Townsend Affiliation: Jun. 13, 2026 We need quarterly reporting. The SEC needs to find a way to protect this. It's been tried and did not work! Do not allow this Linda Townsend retiree

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Linda Walker — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Linda Walker Affiliation: Jun. 13, 2026 As an investor, I want it quarterly. Sorry if that is an inconvenience for you.
Linda Walker

Linda Winer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Linda Winer Affiliation: Jun. 13, 2026 Must keep the reporting as it is to be fair to all! Don't change it!

Lisa B — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa B Affiliation: Jun. 13, 2026 Investors have the right to know what is going on. SEC is supposed to protect all investors, not just those with unlimited access.

Lisa Burton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Burton Affiliation: Jun. 13, 2026 Sounds like Trump is trying to hide the true financial picture.

-Lisa Burton

Lisa Cowan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Cowan Affiliation: Jun. 13, 2026 So many people's retirement are dependent on transparency in the markets. Do not change the quarterly reporting

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Lisa Currin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Currin Affiliation: Jun. 13, 2026 Don’t go backwards. Don’t mess with people’s livelihood.

Sent from my iPhone by Lisa

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lisa downes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: lisa downes Affiliation: Jun. 13, 2026 No. This is more of the same grifting and robbing from the middle class or everyone who doesn’t have the inside information

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Lisa Farney — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Farney Affiliation: Jun. 13, 2026 It’s been tried and failed. Stop the insanity!

Sent from my iPhone

Lisa Franklin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Franklin Affiliation: Jun. 13, 2026 As a retired couple who have carefully invested our savings so that we can have adequate future income, we rely on transparency and accountability for major companies. Quarterly reporting of earnings by these companies has proven positive results for investors. Returning to the past has the potential of significantly negative impacts on retirees who rely on investment income. The SEC needs to reject any changes to quarterly reporting that lack transparency and accountability.

Lisa and Keith Franklin

Sent from my iPhone

Lisa Furey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Furey Affiliation: Jun. 13, 2026 If companies are receiving funding from shareholders, timely and accurate reporting is an absolute requirement. Reporting should be monthly and transparency increased. Investors have a right to know how their investments are faring.

Sent from my iPhone

Lisa Greenfield — Jun 13, 2026
Subject: S7-2026-15 Important Comment From: Lisa Greenfield Affiliation: Jun. 13, 2026 Having worked on Wall Street I am adamantly opposed to any thing less than quarterly reports. Transparency is essential, I've seen the underbelly of greed first hand and rigorous scrutiny is the only deterrent to an already established pattern of delaying accountability for financial transactions and decisions.

Mark me as firmly opposed to any less transparent accounting and reporting for shareholders.

Lisa Greenfield
Business owner

Sent from my iPhone

Lisa Guercio — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Guercio Affiliation: Jun. 13, 2026 Lisa Guercio, retired financial manager. Six months is too long a period for reporting status changes and will put consumers at a disadvantage financially!

Lisa

Lisa Jackson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Jackson Affiliation: Jun. 13, 2026 Lisa Jackson retired. This is ludicrous. Just another money grab by the rich. It didn't work the first time but maybe that's why it's being suggested. Leave it ali e.

Sent from my iPhone

Lisa Kronus — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Kronus Affiliation: Jun. 13, 2026 Keep the stock market exactly the same. What are you hiding?
Lisa K Kronus
3057976730
Unmonitored account text me

Lisa Lauterbach — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Lauterbach Affiliation: Jun. 13, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Lisa McCall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa McCall Affiliation: Jun. 13, 2026 It’s called transparency and the consumer's have a right to know! Many decisions are made without public knowledge which leads to unfair reporting practices.

Sent from my iPhone Lisa Justice
--
Mission Statement
Burke County Public Schools will educate all learners,
nurture their potential and empower them to be contributing members of our community.

*
Vision Statement
*
Burke County Public Schools will be a
model of exemplary education by inspiring all students to be life-long learners who will contribute to our community.

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Lisa McCall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa McCall Affiliation: Jun. 13, 2026 It’s called transparency and the consumer's have a right to know! Many decisions are made without public knowledge which leads to unfair reporting practices.

Sent from my iPhone

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Mission Statement
Burke County Public Schools will educate all learners,
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Vision Statement
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model of exemplary education by inspiring all students to be life-long learners who will contribute to our community.

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Lisa Neste — Jun 13, 2026
Subject: S7-2026-15 From: Lisa Neste Affiliation: Jun. 13, 2026 Keep Quarterly Reporting!!!

Sent from my iPhone

Lisa O'Connor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa O'Connor Affiliation: Jun. 13, 2026 We need quarterly reporting. It's the only way for average investors like me to judge the future value of companies I'm investing in.

Lisa O'Connor (she, her, hers)

Chair and Associate Professor

Information, Library & Research Sciences

446A School of Education Building

1300 Spring Garden Street

Greensboro, NC 27402

Phone: 336.334.3481 Fax 336.334.4120

lis.uncg.edu

Lisa P — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa P Affiliation: Jun. 13, 2026 Quarterly reporting should stay. If you do this you will be known as the people who ruined people's equity for no good reason. We've been saving our whole lives and need to continue to increase our nest egg to be able to live a long time past retirement without worrying about losing money unnecessarily. Why change a good thing when we know how bad twice a year reporting is to our portfolio. DO NOT CHANGE A GOOD THING. Have you seen what it did in the past? You have! Don't think it's ok, that you know better, that it'll work this time, it won't. It's already been proven. You don't know better than the history we've seen. Why do you think they went back to quarterly??? It wasn't for no reason, it was because it tanked our investments, our savings. The public has already been hurt by this in the past. Do NOT hurt us again. We've been hurt by Covid, which caused a world of hurt to all of us with the brutal economy, everything is extremely over priced. We can't afford for you to gamble with what we have left!! Please DON'T DO IT!

Lisa Persico, Retired, New Jersey,

Lisa Schieve-Bowe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Schieve-Bowe Affiliation: Jun. 13, 2026 Quarterly reports are a must to maintain consumer confidence! We need to know how well the company is doing if we have invested in it!

Lisa Schieve-Bowe 🛰️

Lisa Spigner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lisa Spigner Affiliation: Jun. 13, 2026 I am abosolutely against changing the reporting period to twice yearly! It only benefits the investment companies and does nothing for the investors!

Sent from my iPhone

Lisa Stone — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Stone Affiliation: Jun. 13, 2026 It is imperative that the SEC maintain the requirement for quarterly earnings reporting. A return to biannual reporting

reduces transparency and increases risks for investors. Why would we return to policies which have already been tried and proven to fail our financial system?

Lisa Stone
Retired
Austin, Texas

Lisa Terrazano — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lisa Terrazano Affiliation: Jun. 13, 2026 No one wants this but the felon in charge.

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liz barker — Jun 13, 2026
Subject: S7-2026-15 Comment From: liz barker Affiliation: Jun. 13, 2026 Liz Barker - retired
Quarterly reports are necessary.
We need to keep eyes on our investments.

Sent from my iPhone

Llandlyon 8 — Jun 13, 2026
Subject: S7-2026-15 Comment From: Llandlyon 8 Affiliation: Jun. 13, 2026 If practices like this and others continue to be law, we will be a 3rd world oligarchy where the people are starving, not spending money, and the economy simply tanks. Please don't allow this type of law to come into existence.
Lisa Land, Flint, MI. Graphic designer.

Lisa M. Land
Evening Thunder Studio

Logan Berrian — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Logan Berrian Affiliation: Jun. 13, 2026 Logan Berrian PMHNP-BC, California
Please stop doing things that ruin the quality of US American's lives. I worked my ass off my whole life for what I have I cannot believe that this is where we are at, begging an agency that supposedly protects us, to do just that.

Best,

Logan Berrian MSN, PMHNP, CCM
415.684.5206 work
530.575.2868 personal

Sent from Proton Mail for Android.

Lois Belser — Jun 13, 2026
Subject: S7-2026-15 From: Lois Belser Affiliation: Jun. 13, 2026 Lois Belser, retired 3 times, now working part-time as Front Desk Receptionist, Overland Park, KS.

CEOs and companies have to be held accountable for what they do. They make huge sums of money - often at the expense of their employees, and wield great power. Their retirements are a huge portion of their compensation. Quarterly reporting and making them sign that their reports are true and accurate are the very least that can be done to hold them to the standards they should be following. This law was enacted to address fraud in corporate reporting. It obviously has worked, since people in these positions went to jail for violating it.

Having to sign their name under penalty of losing their retirement should be a strong enough incentive to keep these powerful people and companies in line and the reporting more honest. A lot can be hidden in a 6 month's period. This requirment needs to be left quarterly. Please DO NOT consider changing the law from quarterly.

Regards, Lois Belser

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lolitamz1 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: lolitamz1 Affiliation: Jun. 13, 2026 Quarterly reporting should remain the standard. I believe that should be part of fiduciary responsibility. His is the least we should expect.

Thank you,
L. Zwettler

Sent from my Galaxy

Lori Dexheimer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lori Dexheimer Affiliation: Jun. 13, 2026 Absolutely Not every six months reporting!!!! Lori-retired- I need to know what my moneies are doing at all times now.

Sent from my iPhone

Lori Elpers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lori Elpers Affiliation: Jun. 13, 2026 Lori retired indiana .. .keep qtrly

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lorra moyer — Jun 13, 2026
Subject: S7-2026-15 Comment From: lorra moyer Affiliation: Jun. 13, 2026 Please protect ordinary Americans by keeping financial disclosures of publicly traded companies quarterly

Sent from my iPhone

Lorraine Willias — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lorraine Willias Affiliation: Jun. 13, 2026 I am in favor of quarterly reporting, rather than switching to semi-annual reporting. Transparency and accountability are important to me, important to my clients, and important to my family and neighbors.
Thank you,
Lorraine Willias, LCSW
Hartford, CT

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louis goncalves — Jun 13, 2026
Subject: S7-2026-15 Comment From: louis goncalves Affiliation: Jun. 13, 2026 In a time of record profits for these large corporations, now is not the time to make it easier for these companies to ignore communication with their customers and investors. They will lack foresight into a six month window compared to three. Too much can go wrong in today's ever changing environment!!

Sent from my iPhone

Louise LoPinto — Jun 13, 2026
Subject: S7-2026-15 Comment From: Louise LoPinto Affiliation: Jun. 13, 2026 As a retail investor, I strongly support keeping quarterly reporting requirements. Public companies should provide timely financial updates so all investors have equal access to important information. Extending reporting to every six months increases the risk that problems such as declining sales, rising debt, or legal issues remain hidden for too long. Transparency and fair markets depend on regular disclosure, and quarterly reporting helps level the playing field between everyday investors and large institutions.

Best regards,
Louise LoPinto

Lowell Miller — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lowell Miller Affiliation: Jun. 13, 2026 I would be fine if reporting was required monthly. But only semi-annually is not often enough. Keep it at least quarterly.

Luann Green — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Luann Green Affiliation: Jun. 13, 2026 No. It's was instituted for a reason. We worked and saved. Leave us alone. Leave it quarterly. Stop robbing us.

Sent from my iPhone

Lucy Sargeant Sargeant — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Lucy Sargeant Sargeant Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: the Free press and the American people MUST have more transparency, accountability, and information about companies, as we TRY to make INFORMED decisions about OUR money! This SEC proposal is a slap in the face for our rights as investors. Bad proposal that will leave us all less trusting of the SEC and our investing!

Lucy Shepard — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Lucy Shepard Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
As an 80 year old retiree, I rely on up-to-date information about the companies I invest in (or might invest in) to manage my portfolio. My investments are not large, but the rules for small investors should be the same as those available to large investors. I believe that changing the reporting rules gives an unfair advantage to large investors who have many sources of information about the companies they are investing in--sources unavailable to small investors like me.
Wealthy investors have many advantages. Do not give them another. Keep the rule requiring quarterly reporting.

Luna M Morningstar — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Luna M Morningstar Affiliation: Jun. 13, 2026 Re: File No. S7-2026-15 – Opposition to Semiannual Reporting Proposal

To the Securities and Exchange Commission:

I am writing to oppose the SEC's proposed amendments in File No. S7-2026-15 that would permit public companies to replace quarterly reporting with semiannual reporting.

I am a 26-year-old retail investor building a retirement portfolio through a Roth IRA and taxable brokerage account. I work hard to contribute to these accounts and am focused on achieving long-term financial security. As an individual investor, I do not have access to management meetings, proprietary research, industry experts, or expensive financial data services. SEC filings are one of the few reliable tools available to me when evaluating companies and making informed investment decisions. Reducing reporting frequency would disproportionately harm investors like me while providing a relative advantage to large institutional investors with significantly greater resources.

The proposal would significantly reduce transparency for ordinary investors. Six months is a long period in today's economy. Companies can experience substantial changes in revenue, profitability, debt levels, competitive position, and operational risks in a matter of weeks or months. Waiting six months for comprehensive financial disclosures would leave retail investors making decisions with outdated information.

I am particularly concerned that reducing reporting frequency would widen the information gap between retail and institutional investors. Large investment firms have resources that allow them to gather information from multiple sources and maintain ongoing contact with company management. Individual investors generally do not. Quarterly reports help ensure that all investors receive standardized information at regular intervals, promoting fair and efficient markets.

The SEC's mission includes protecting investors. While reducing compliance costs for issuers may be a worthwhile goal, investor protection should remain the Commission's highest priority. Public companies benefit from access to public capital markets. In exchange, they should continue to provide timely and consistent disclosure to the investors who provide that capital.

Quarterly reporting also serves as an important accountability mechanism. Management teams know that their performance will be reviewed every three months. This encourages transparency, discipline, and timely disclosure of developing risks. Extending reporting intervals could make it easier for negative trends to remain undisclosed for longer periods, potentially exposing investors to greater losses.

The impact of this proposal extends beyond investors who purchase individual stocks. Millions of Americans invest primarily through low-cost index funds, target-date funds, pension plans, employer-sponsored retirement accounts, and individual retirement accounts such as Roth IRAs. These investors may never directly analyze a company's financial statements, but they still depend on public markets operating efficiently and on securities being valued using timely and accurate information. Reducing the frequency of required disclosures could impair price discovery and increase information asymmetries throughout the market, ultimately affecting the retirement savings of ordinary Americans.

As a long-term investor saving for retirement, I depend on regular financial reporting to evaluate portfolio holdings, assess risk, and make informed decisions regarding future investments. Reduced disclosure would make it more difficult to determine whether a company continues to meet my investment criteria and would diminish confidence in the fairness and transparency of public markets.

The SEC has historically promoted transparency because transparent markets attract investment and support capital formation. I believe this proposal moves in the opposite direction by reducing the amount of information available to the investing public. Any reduction in compliance costs for issuers should not come at the expense of investor protections that have helped make U.S. capital markets among the strongest and most trusted in the world.

For these reasons, I respectfully urge the Commission to reject the proposed rule and maintain quarterly reporting requirements for public companies.

Thank you for your consideration.

Respectfully submitted,

Luna Morningstar
Ida Grove, Iowa

Sent from Proton Mail for iOS.

Lydia.hallgren — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lydia.hallgren Affiliation: Jun. 13, 2026 Lydia Hallgren
Sales-Johnson&Johnson
Harrisburg PA

I want quarterly reporting from company for companies. People invest and rely on earnings for future financial security. The quarterly reporting has shown to yield better returns for investors because of the transparency required. Quarterly reporting helps to protect American financial interests!

Lydia Hallgren

Lyna Faucett — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lyna Faucett Affiliation: Jun. 13, 2026 My retirement account needs constant rebalancing to stay ahead of inflation and economic changes. I need quarterly reports to make good investing decisions. If I made an investment in a company, I should be able to get timely reporting. I'm trying to be a smart and focused consumer/investor - the kind of investor that the SEC was set up to protect.

Lynelle Troyke — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lynelle Troyke Affiliation: Jun. 13, 2026 More transparency benefits everyone. The only reason to return to a time of less transparency is to give the opportunity to cheat and hide things. Shame on you for even considering doing this.

Lynn Holley — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Lynn Holley Affiliation: Jun. 13, 2026 Quarterly is the least reasonable reporting period that should be allowed, monthly would be a more realistic way to monitor ones investments and savings. These are all some of us retire have and I feel it is prudent for us the monitor them.

Lynn O'Shea — Jun 13, 2026
Subject: S7-2026-15 From: Lynn O'Shea Affiliation: Jun. 13, 2026 Quarterly reports keep us honest. There's not enough time to hide malfeasance before an audit. This is such a no-brainer it's easy to see whose idea it was.

Lynn Roberts — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lynn Roberts Affiliation: Jun. 13, 2026 Seriously? Now? Really? My answer is a resounding NO!!! IT MUST BE KEPT QUARTERLY! Enough sh$# can happen in 3 months, let alone 6. Lynn Roberts, Ordinary Citizen.

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lynn siddell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: lynn siddell Affiliation: Jun. 13, 2026 Ermalyn Siddell, Retired, I think it would benefit our pocketbook to keep Quaterly reporting. Indian River County, Florida 32958. Being retired with prices going up daily, I can not afford to lose even one penny.

Lynn Winegart — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lynn Winegart Affiliation: Jun. 13, 2026 Lynn Winegart, Member Solutions Rep. 6 months is too long between reporting. The public should know what's happening at regular intervals.

Lynn Wyman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Lynn Wyman Affiliation: Jun. 13, 2026 KEEP QUARTERLY REPORTING! My name is Lynn Wyman and I am a retired Registered Nurse. I'm living on Social Security that I paid into (not an entitlement!) and invested savings. History tells us fewer reports equals less income. KEEP QUARTERLY REPORTING!

Lynne Amend — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lynne Amend Affiliation: Jun. 13, 2026 To Whom it May Concern:

As a stock holder, I feel that quarterly reporting is essential for stockholders. Stockholders should be able to see the direction the corporation is going every 3 months. Six months does not allow for timely decisions.

Sincerely,

L. H. Amend
245 Clay Pitts Road
East Northport, NY 11731

Lynne Bentley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lynne Bentley Affiliation: Jun. 13, 2026 Keep quarterly reports, I have the right to know about the company and my investments.

Lynne Bentley

Lynn’s Comcast — Jun 13, 2026
Subject: S7-2026-15 Comment From: Lynn’s Comcast Affiliation: Jun. 13, 2026 Keep the reporting quarterly. I will be drawing from my retirement portfolio soon. I want the valuations in my portfolio to stay as high as possible.

William Davis
Retired

Bill Davis

M — Jun 13, 2026
Subject: S7-2026-15 Comment From: M Affiliation: Jun. 13, 2026 It's time for this current (but very temporary) administration to STOP ATTEMPTING TO DECEIVE THE PUBLIC WITH EACH AND EVERY IDEA THEY CAN CONJURE UP! Nobody has forwarded ANY substantiation or purpose for this proposal other than to DECEIVE the public. NOTHING, so far, this administration has done has even come close to BENEFITTING AMERICANS, from the firing of thousands of career government workers to starting a war with an already belligerent country (Iran) with seemingly no clear-cut charted course of action, strategy or sensible tactics. Trump's administration is completely false for America and crooked to boot. The SEC SHOULD NOT be manipulated by backroom tactics without explanation or discussion. LEAVE THE REPORTING TRADITIONS AS THEY ARE.

M. Buccino — Jun 13, 2026
Subject: S7-2026-15 Comment From: M. Buccino Affiliation: Jun. 13, 2026 Please keep Quarterly reporting! We need your help with keeping track of companies. Remember Enron? Ok knew someone who totally had their retirement in Enron and ended up with $2,000.00. The Treasurer or Comptroller or whomever it was cooked the books and this was WITH quarterly reporting!
Marguerite Buccino
Dallas, Texas

Sent from my iPhone

M. Welsh — Jun 13, 2026
Subject: Comment on S7-2026-15 From: M. Welsh Affiliation: Jun. 13, 2026 Maureen Welsh, registered nurse, Montgomery County, PA. Quarterly reporting is essential to my retirement and how I can plan for it. I have worked to hard and am too close to retirement to risk the losses that would come with twice yearly reporting. Please dont do this. Americans are struggling enough as it is.

Maceo Ward III — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maceo Ward III Affiliation: Jun. 13, 2026 Hands off quarterly reporting... keep it the way it is

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Madeleine McBride — Jun 13, 2026
Subject: S7-2026-15 Comment From: Madeleine McBride Affiliation: Jun. 13, 2026 It’s absurd to consider reducing financial reporting.

Sent from my iPhone

MANINA HARRIS — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MANINA HARRIS Affiliation: Jun. 13, 2026 Please keep the existing quarterly reporting rule in place for Corporations! This has benefited us investors! Thank you!

Sent from my iPhone

Manuel Couto — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Manuel Couto Affiliation: Jun. 13, 2026 Manuel Couto, broker, New Jersey. Quarterly reporting means more transparency and better metrics to determine valuations. I want you to keep quarter reporting

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marc dozeman — Jun 13, 2026
Subject: S7-2026-15 Comment From: marc dozeman Affiliation: Jun. 13, 2026 Marc Dozeman- President of Buis Mattress. I depend on quarterly reports to maintain my retirement fund. I wish reports came out monthly, please don’t extend reporting to twice a year

Sent from my iPhone

Marc Hamann — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marc Hamann Affiliation: Jun. 13, 2026 Absolutely f***ing not. Don't be a bunch of mo***ic as****es. I know it's hard but I have faith.

Marc Levin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marc Levin Affiliation: Jun. 13, 2026 Diane Gile. You mean the Republiconartist regimes since Nixon lowered the marginal income tax rates of the early 1960s before JFK was assassinated, disproportionately in favor of rich, hereditary aristocrats. At that time the average worker in the biggest, wealthiest corporations paid ther top executives about 30 times the average worker in the corporations. Today, it's more like 300. Look it up. Then corporations began to put their upper one or 2% wealthiest corporations' executives to work "lobbying" greedy, ethically challenged Congress Critters. Mostly, but not exclusively Republiconartists--there were some corporatist Dumbascraps like Manchin (who's now retired) and sleazy Tulsi Gabbard who flipped her party affiliation after being elected as a Democrat. The two of them helped put one of Trump's right wing extremists, Neil Gorsuck on the United States Supreme Court so he could vote against a woman's right to privacy to control her own body in medical consultations with her doctor(s), which led to the horrendous cases resulting from extreme unconstitutional laws in many states to criminalize women's efforts to receive safe and effective healthcare in many cases, even some where doctors in fear for their own criminalization refused to provide previously routine medical services. To draw the line crystal clearly, the Supreme Court's decision and then the activity of a number of States' legislatures and Supreme Courts rendered more religiously based (there are no other reasons) prohibitions requiring women to submit to religion based unconstitutional laws regulating women's efforts to get healthcare from medically licensed doctors.
All during this upheaval of the American political landscape the Republiconartists began passing laws that encouraged the oligarchs and the developing plutocrats who owned Congress and the Supreme Court to move their purchasing of goods and services offshore, thus handing the oligarchs and plutocrats even more money to buy Congress and the presidency. Then followed the factories and H-1B visas for the factories that remain where people were brought in from Asia often to work for a third or a half of what Americans who were thrown out of jobs used to get paid. Rendering still more profits for the oligarchs and plutocrats. And then, they offshored American jobs and continued to disproportionately lower the marginal tax rates so that more and more and more of the burden of the operation of the federal government fell on the shrinking middle class. Very last, the economy was shifted to less remunerative jobs for many formerly middle class families which is why so many younger generation American children have little or no chance to do better economically than their parents did since World War II. The mindless MAGAts for years have been swallowing Republiconartist propaganda and their economic reversals compared to their parents and grandparents and blaming it on Hispanic surnamed people working in America, doing jobs that Americans have been refusing to do since the war in Vietnam. Unlike their American ancestors, 150 or 200 years ago, they'd never help a neighbor whose barn burned down raise a new one. Now there's FEMA but underfunding of FEMA for natural disasters and other misfortunes like force majeure that could be paid by a fair taxing system that has an existed since the 1970s and Nixon's regime is simply a consequence of unconscionable wealth being transferred to the pockets of a few thousand already obscenely rich plutocrats who own ordinary Americans' government. Do you understand that if our country today has 350 million people, that Elon Muskrat could pay every living American 1 million plus one year's income tax from a fraction of his current wealth extracted from us? We pay for the superb American military that protects the plutocrats far-flung businesses why don't they pay a greater share of the expense of our infrastructure and our Defense Department to protect their enormous wealth? Especially when Trump and his White House racketeers and plutocrats are robbing everyone else blind?

Marc Nickel — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Marc Nickel Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:

This rule would harm retail investors by turning basic trades into slow, expensive processes. The proposed suitability mandates and 90-day trading freeze treat capable adults like children, forcing lower-income investors out of markets entirely. Brokerages will raise fees or exit retail services, destroying the commission-free access millions rely on. The SEC offers no proof current protections failed. This paternalism kills opportunity, choice, and capital formation which is exactly what the SEC should protect. Withdraw this rule.

Marcia Fagin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marcia Fagin Affiliation: Jun. 13, 2026 Sounds like another ploy to fatten the accounts of the already wealthy by making the rest of us lean. Enough already!!! When is the average American investor really going to reap the rewards of investing when the game is rigged? When the market is controlled by the institutionalized wealthy the rest of us are just along for the ride taking our chances in the markets house of cards. I am a sole proprietor property manager in WA state doing what i can to support myself and my family and provide for our future in an ever changing economy. DO NOT MAKE THAT HARDER by disenfranchising that effort of us "common folk". I am opposed to this rule change. M Fagin, Investor

Yahoo Mail: Search, Organize, Conquer

Marcus Johnson Johnson — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Marcus Johnson Johnson Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I have a few late payments on my shower renovation and my mortgage. I haven't paid off the cruise ticket I bought but couldn't take the trip because I forgot to bring my required documents at the time of the trip. I still need to pay Verizon for a termination fee. I'm near the max on my one credit card I have with Navy Federal Credit Union. I would like those things to be excused. This year has been hard with lossing the job before last I had at Kroger. I will appreciate any help.
Thank you,
Marcus Johnson

MARDY DROSCHER — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MARDY DROSCHER Affiliation: Jun. 13, 2026 Retain QUARTERLY reporting. I want to know what the results are of the companies I invest in as often as possible. I cannot make informed decisions otherwise. Carolyn Droscher, Retired

Sent from my iPhone

Margaret — Jun 13, 2026
Subject: S7-2026-15 From: Margaret Affiliation: Jun. 13, 2026 Mandating quarterly reporting for CEOs ensures market transparency, protects smaller investors, and prevents insider trading by reducing information gaps. It creates a level playing field, allows better monitoring of management, and curbs fraud by holding companies accountable on a regular basis.

Margaret Blevins
Database Manager, Retired
Noble, Oklahoma

Margaret Ann Elder — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margaret Ann Elder Affiliation: Jun. 13, 2026 Companies know how their financials are doing every day. They can at least make the records public quarterly.

Margaret Ann Elder

Margaret Bates — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Margaret Bates Affiliation: Jun. 13, 2026 Margaret Bates
Retired
Columbia, SC
I cannot "earn back" losses if this is accurate. If true, I am against dropping the quarterly reporting! Thank you.

Margaret Brown — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margaret Brown Affiliation: Jun. 13, 2026 Quarterly reporting should remain. Companies rely on their investors. Companies should provide those investors with timely updates on the viability of their investment.

Margaret Brown

Sent from my iPhone

Margaret Buettner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margaret Buettner Affiliation: Jun. 13, 2026 Stop the BS

Sent from my iPad

Margaret Hicks — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margaret Hicks Affiliation: Jun. 13, 2026 Quarterly reporting has worked well for 50 years. Why fix something that’s not broken? The more information investors can get the better.

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margaret humphries — Jun 13, 2026
Subject: S7-2026-15 From: margaret humphries Affiliation: Jun. 13, 2026 The advantage of the quarterly reports i can see short term losses and gains. Talking to my broker I can make

modifications. Most of my wealth in retirement is tied up in these organizations. I am tired of losing wealth because of wall street making a fast buck or playing lose and fast. EF HUTTON, I lost all of the college funds for my sons!! Loans had to be used, when prior to crash it would not have been. Three times wealth has been lost. No more!! CEO need to go to jail for mismanagement, the same as the clerk who steals money.

V/r Margaret PM Humphries

Margarita Brashear — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Margarita Brashear Affiliation: Jun. 13, 2026 My name is Margarita Brashear and I just retired from teaching in Texas. The elimination of quarterly reporting would mean I could lose a big part of my retirement savings and that would have a devastating effect on my quality of life as I get older. As it is, the Texas teacher retirement system does not provide for cost of living adjustments unless approved by the legislature, which almost never happens. Please continue requiring companies to report often so they can be held accountable to their investors. Thank you

Sent from my iPhone

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margie herman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: margie herman Affiliation: Jun. 13, 2026 I am retired. Quarterly reports are an important way to monitor the health of my investments which are critical to my life as I age. Please do not give Wall St. the free ride of fewer reporting requirements. Margie Herman, Michigan

Sent from my iPhone

Margie Hirsch — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Margie Hirsch Affiliation: Jun. 13, 2026 It is imperative that the SEC continue to require quarterly reporting. I am a retired person and rely on earnings from my invested savings; I cannot afford the loss of income that will likely occur with semi annual reporting.

Margaret Hirsch, Los Angeles, CA

Sent from my iPhone

Margo Donaldson — Jun 13, 2026
Subject: S7-2026-15 From: Margo Donaldson Affiliation: Jun. 13, 2026 Having that much control and responsibility and amount of money they receive should remain under public scrutiny!

Yahoo Mail: Search, Organize, Conquer

Margo Penndorf — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margo Penndorf Affiliation: Jun. 13, 2026 I believe this would give retail investors like me, who rely on quarterly information to make decisions, an unfair disadvantage and give the advantage to public companies by stay quiet to internal failures . It opens more opportunities for corporate fraud. Quarterly reporting provides greater insight into how the company is operating and allows investors to make better get out before a failure occurs. Making it optional doesn't fix the problem because companies that opt in are often the ones whose investors need frequent updates from. The savings to companies aren't worth the cost to retail investors as we will not have adequate reaction time when a company fails to meet expectations. Plus the insiders will bail out first leaving us to hold the losses. This is a bad decision in my opinion. It stacks the deck in favor of the corporations. What has happened to business ethics? What has happened to protecting the consumer? Please keep these protections in place and give us all a fair trading platform and a chance to support the corporations while making some money too.

Sincerely,
Margo Penndorf

Margretta Morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Margretta Morris Affiliation: Jun. 13, 2026 Did we not learn from the Enron debacle???? Quarterly should be seen as a minimum requirement!
Margretta Morris, Retiree

Maria Ballestrino — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Maria Ballestrino Affiliation: Jun. 13, 2026 I've been stashing away as much of my paycheck into my 403b, hoping one day to retire comfortably. I've been doing without now, to fund my family's future. My generation already knows that social "security" isn't a "secure" source of income for us, yet we are still required to pay into it. Our retirement funds cannot also be at risk. And while I know there is always some risk with investing, it would be beyond maddening to know that retirements and savings would vanish due to a rule change to benefit a select few. This should not be permitted to happen.

Sent from my iPhone

Maria Claudio — Jun 13, 2026
Subject: S7-2026-15 From: Maria Claudio Affiliation: Jun. 13, 2026 Maria Claudio Apopka FL please do not stop the quarterly reporting. We rely on our pensions and retirement accounts for the future! Corporate America goes around the bush when no one is checking!

Maria Gaddy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Maria Gaddy Affiliation: Jun. 13, 2026 My name is Maria Gaddy and I am a retired nurse practitioner. Reporting needs to stay quarterly because it would be detrimental to my retirement savings if it decreases to twice yearly. I keep a close eye on my retirement funds . I make adjustments as needed based on quarterly reports ; this allows me to identify trends and intervene to prevent catastrophic losses. This money is what I live on now which

is why I am against any changes to the status quo. Please keep reporting every quarter.

Sent from my iPhone

Maria Monhoff — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maria Monhoff Affiliation: Jun. 13, 2026 Keep this quarterly.

Get Outlook for iOS

Maria Ornelas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maria Ornelas Affiliation: Jun. 13, 2026 No, No , No…. How is this in the best interest of everyone? It’s not and we constantly dealing with fraud and lies; this will make it a lot easier for that to continue to happen.

MARIA REGINA SCHEPP — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MARIA REGINA SCHEPP Affiliation: Jun. 13, 2026 MARIA REGINA SCHEPP DIDABLED. WE NEED MORE REPORTING. IT'S TOO EASY TO OVERLOOK PROBLEMS WITH REPORTS THAT ARE NOT QUARTERLY.

Maria Winchester — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maria Winchester Affiliation: Jun. 13, 2026 Its my money… give me transparency.
It takes seconds and no paper or mailing fees to create these reports now. They should come more often not less often.

Marian Conti — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marian Conti Affiliation: Jun. 13, 2026 Keep it! Im not rich enough to survive a big downfall and I think many people are that way too. Many pension plans will suffer. That happened to us around 2018.

Sent from my iPhone

Marian K Ferro — Jun 13, 2026
Subject: S7-2026-15 From: Marian K Ferro Affiliation: Jun. 13, 2026 We need quarterly reporting to keep public companies honest.

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mariana — Jun 13, 2026
Subject: S7-2026-15 Comment From: mariana Affiliation: Jun. 13, 2026 Absolutely not. I'll move my money somewhere else. Done w this nonsense

Sent from my Galaxy

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marie herman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: marie herman Affiliation: Jun. 13, 2026 American Quarterly Transparency matters.
We are the best example to the financial world.
It gives unshakable trust to the small or large business investors. No change. America goes forward not backwards!

Sent from my iPhone

Marie Shively — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marie Shively Affiliation: Jun. 13, 2026 My name is Marie Shively. I am retired. I think dropping the quarterly filing is a very bad idea. Think about Enron, Madoff and lots of other issues that could have been hidden unless quarterly reporting was available.

Marie Shively

Marie Struckman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marie Struckman Affiliation: Jun. 13, 2026 I am writing to express my sincere appreciation for the quarterly reports you provide. These comprehensive documents serve as an absolutely crucial resource for me in diligently monitoring and managing my investment portfolio.

The insights and data presented within these reports are instrumental in helping me track performance, understand market trends, and make well-informed decisions regarding my investments. Your commitment to transparency in these updates is particularly valued, as it builds confidence and trust.

Therefore, I kindly request that you continue to provide these essential quarterly reports. They are an invaluable component of my portfolio oversight process and greatly assist in my strategic

planning.

Marilyn Moblo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marilyn Moblo Affiliation: Jun. 13, 2026 This again only serves the rich! How much more can you squeeze the middle class of their financial blood and totally the poor of any help to keep them surviving? The rich have it all! Our country can not continue this way. There must be accountability!

Sent from my iPhone

Marilyn Quinn — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marilyn Quinn Affiliation: Jun. 13, 2026 Keep it the way it was…stop trying to rook the People! Trump won't be alive for much longer! Screw him and you

Sent from my iPad

Marilynn Miller — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marilynn Miller Affiliation: Jun. 13, 2026 Quarterly reporting by the SEC keeps consumers more aware of their financial investments. It should continue to be our right to have access to information that helps us make good decisions. So much information been hidden from consumers, especially in the last decade, that this idea presents as another way to remove any idea of financial autonomy we might have had. Please don't do this.
Marilynn Miller. Albion, NY. Retired GM factory worker

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marina garciacraft — Jun 13, 2026
Subject: S7-2026-15 Comment From: marina garciacraft Affiliation: Jun. 13, 2026 This is a horrible idea and takes MY control of MY money out of My hands. Do NOT eliminate quarterly reporting!!

Sent from my iPhone

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marina strupinskaya — Jun 13, 2026
Subject: Comment on S7-2026-15 From: marina strupinskaya Affiliation: Jun. 13, 2026 Marina Mosin, Registered nurse, Milwaukee.
If something isn't broken, it doesn't need to be fixed. Quoterly reporting worked since 1950-s and should continue to do so.

Marion French — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marion French Affiliation: Jun. 13, 2026 Marion French, Education professional. Publicly traded companies need to be transparent. Companies receive investments from individual investors and agencies benefitting their corporations

in the US Stock Exchange. Investors and the public are due transparency quarterly. What are companies needing to hide that they only want to report every 6 months? Keep reporting is quarterly is the norm and should not be rolled back.

Sent from Yahoo Mail on Android

Marise Hausner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marise Hausner Affiliation: Jun. 13, 2026 Absolutely not!

Sent from my iPhone

Marjorie Brandeen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marjorie Brandeen Affiliation: Jun. 13, 2026 We are struggling enough right now. The middle class has fallen to lower class and lower class into poverty. We need to be making things better, not worse. Please do not do this.

My husband and I are senior citizens now and our savings is DIRELY important. We live in Washington state where we are faced with an impending doom of income tax now, on top of everything else that this state government is doing to strangle the livelihoods of their citizens. Please do not pour more hardship on us, please. My husband is still working, self employed, commission only, we rent an apartment and make just enough to make ends meet. If our savings dwindles as we enter our golden years, we are in big trouble. Please do not go forward with your plan.
Sincerely,
Marjorie Brandeen, retired Brandeenm@yahoo.com
Federal Way, WA

Mark Carroll — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mark Carroll Affiliation: Jun. 13, 2026 Government should be going to more transparency, not less. Corporations should also be required to be transparent!

Do not allow them to hide!

Mark Carroll

Sent from my iPhone

Mark Cassel — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mark Cassel Affiliation: Jun. 13, 2026 Do not screw over the American public. Keep Quarterly reporting.

Mark Catalano — Jun 13, 2026

Subject: S7-2026-15 Comment From: Mark Catalano Affiliation: Jun. 13, 2026 Hi, my name is Mark Catalano.
I'm a music coach running my own small business.
We need more regulations and accountability, not less.
Quarterly reporting must not stop.

Best,
Mark

Mark Crawford — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Mark Crawford Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:

In this era of technology, the frequency of financial updates should actually be more frequent due to better data and quicker analysis. Make the quarterlies monthlies.
Y'all are backwards as f**k if you're trying to make them less frequent.

Mark DeBellis — Jun 13, 2026
Subject: SEC Comments on Changing Quarterly Reporting From: Mark DeBellis Affiliation: Jun. 13, 2026 Gentlemen:

Please keep these requirements it at quarterly reporting.

We need to maintain the accountability for corporations and maintain the transparency between companies, investors and consumers.

Thank you.

Sincerely,

Mark DeBellis

Mark Harrison — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mark Harrison Affiliation: Jun. 13, 2026 Companies must continue quarterly reporting. Abolishing this requirement will only benefit insiders, i.e. politicians, and potentially devastate individuals and their retirement accounts

Mark Harrison
National Account Manager
USF Fabrication

Sent from my iPhone

Mark Kuhn — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Mark Kuhn Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
At a point in time that so much of significance can occur in very brief periods of time, please consider that 6-month intervals for financial disclosures are too long!

MARK MITCHELL — Jun 13, 2026
Subject: S7-2026-15 From: MARK MITCHELL Affiliation: Jun. 13, 2026 The rule you are planning on changing will allow the criminal behavior that made the law necessary. Bad behavior increases with lax regulations. Mark Mitchell, MA

Yahoo Mail: Search, Organize, Conquer

Mark Spaulding — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mark Spaulding Affiliation: Jun. 13, 2026 Keep the quarterly report. Most important for retirees.

Mark Strozik — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mark Strozik Affiliation: Jun. 13, 2026 Former Human Resources Executive here with 35 years experience in HR… earned Senior level certifications from the the Human Resources Certification Institute (HRCI) as well as the Society for Human Resources Management SHRM). I led HR for three different companies, two of which were publicly traded.

While quarterly reporting did require extra work, I strongly believe that the reporting, auditing, and transparency all helped ensure better operations, better management, more accountability, and transparency.

It would be a mistake to move away from the requirement for quarterly reporting and I encourage you not to do so.

Mark Strozik
Former Senior Vice President / Human Resources

Mark T. Scholtens — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mark T. Scholtens Affiliation: Jun. 13, 2026 That much more time six months so they can do whatever they want and not get caught st***d

Sent from my iPhone

Mark Tarte — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mark Tarte Affiliation: Jun. 13, 2026 Absolutely not. Quarterly reporting helps people like me manage our investments which our are retirement

accounts. Why go backwards other than to appease companies who don't like to report their earnings?

Sent from my iPhone

Marlene Arno — Jun 13, 2026
Subject: S7-2026-15 Comment From: Marlene Arno Affiliation: Jun. 13, 2026 Quarterly reports are vital to us retired folk who rely on that information to track our monetary health….
M Arno, Educator

Sent from my iPhone

Marlene Demers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marlene Demers Affiliation: Jun. 13, 2026 It was tried and proven to be a disaster. With the many new investors in the market the daily fluctuations are needed to be monitored.
Marlene Demers RN Inspector (Ret)
Massachusetts

Marlene Scerrato — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marlene Scerrato Affiliation: Jun. 13, 2026 Marlene Scerrato, Physical Therapist Assistant. Connecticut. This matters because I'd like to retire with some dignity in a few years. Why are we trying to fix a problem that doesn't exist. Middle class people have nothing compared to big companies! Why are we allowing them to have LESS transparency?!?!? STOP!

Sent from my iPhone - Please excuse typos...

Marlene Stelly — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marlene Stelly Affiliation: Jun. 13, 2026 A HORRIBLY BAD IDEA.
Who at the FCC is proposing this? Tine to shine the light on all of them.

Laus Deo

Marsha Lawrence — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marsha Lawrence Affiliation: Jun. 13, 2026 SEC, et al. I opposed the semi-annual reports because it decreases the knowledge of investors to know how their financial status. Most Americans are not in the millionaire/billionaire class. A sudden downturn in the market could devastate their lives and ability to maintain their homes, healthcare, and all essentially important aspects of their way of life. We are not a complete oligarch society yet. To release a quarterly report isn't line mining coal by hand. It is keystrokes on computers. This is just

another push to further separate the working class from the new authoritarian society. Marsha Lawrence Farmer. Clever, MO 65631

Marsha Moye — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marsha Moye Affiliation: Jun. 13, 2026 I like getting quarterly returns on my investments. Please do not change. Marsha Moye, Albany, GA. I'm retired and can't afford to lose any of the valuations of my life savings.

Sent from my iPhone

Marshall Andrien Marshall Andrien — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Marshall Andrien Marshall Andrien Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
When is less information ever a good thing? Your proposal to reduce reports to bi-annually does nothing to assist individual investors in making informed decisions in a timely manner. You're obviously making it easier for Wall Street to front run Main St via faster information channels and more handicaps on the little guy. Do better. You know that this proposal is bogus when companies are reporting all-time highs in profits.

Marshall Goldman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Marshall Goldman Affiliation: Jun. 13, 2026 Absolutely NOT. Transparency in American company finances is what allows our equity markets to be efficient. Returning to the 1950s is a terrible idea and will sink American's wealth by at least 1)3.

Marshall Goldman
Roswell, Ga
Part time instructor

Marshall Goldman

Sent from my T-Mobile 5G Device
Get Outlook for Android

Martha McGinnis — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Martha McGinnis Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please continue to require reporting by public companies. We depend on it and the free market is only free if there's a level playing field and informed investors Information is the cornerstone of our system
Thank you

Martha McGinnis

Martin Banks — Jun 13, 2026
Subject: S7-2026-15 Comment From: Martin Banks Affiliation: Jun. 13, 2026 Please keep this report on a quarterly review. Thank you.

Martina Perault — Jun 13, 2026
Subject: S7-2026-15 Comment From: Martina Perault Affiliation: Jun. 13, 2026 Don’t stop quarterly reporting!!!!!

Sent from my iPhone

MaruchiLlanes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MaruchiLlanes Affiliation: Jun. 13, 2026 DON'T DO IT!!!!

Do not revert to 1955!!!! Companies must continuing to report as they do today.

Mary — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 13, 2026 Investors have a right to know what is going on and this is an effort to deny that. When will this attack on the common person end? Why are only the wealthy important?
Mary Olsen
Sent from my iPhone

Mary and Don Moreaux — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary and Don Moreaux Affiliation: Jun. 13, 2026 Bad ruling, and in reality serves no real purpose other than to place shareholders at a disadvantage.

Get Outlook for Android

Mary Anderson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Anderson Affiliation: Jun. 13, 2026 Why let cheaters hide even longer. Keep it every three (3) months, and let's try to keep everyone honest!

Mary ann Hatcher — Jun 13, 2026
Subject: S7-2026-15 From: Mary ann Hatcher Affiliation: Jun. 13, 2026 Continue quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Mary Belden — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Belden Affiliation: Jun. 13, 2026 Dear SEC,

Now that we're about to begin relying exclusively on our investments at retirement, you want to reduce accountability of the financial entities we are dependent upon? In my experience, when decisions make no sense, they're usually either stupid or corrupt. Which one is this??

Mary Colucci — Jun 13, 2026
Subject: S7-2026-15 From: Mary Colucci Affiliation: Jun. 13, 2026 Financial rules need the be stronger! In the crash in 2008, our bankers and financial folks were bailed out led and got bonuses. Finland sent them to jail! Financial crime is the worst crime!

Sent from my iPhone

Mary Colucci — Jun 13, 2026
Subject: S7-2026-15 From: Mary Colucci Affiliation: Jun. 13, 2026 Financial rules need the be stronger! In the crash in 2008, our banked and financial futures lost were basically led out and got bonuses. Finland sent them to jail! First nancial crime is the worst crime!

Sent from my iPhone

Mary Comerford — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Comerford Affiliation: Jun. 13, 2026 What are you doing

Sent from my iPhone

Mary Daniell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Daniell Affiliation: Jun. 13, 2026 It is essential to keep people informed of what is happening with their investments .

Susan Daniell, retired teacher assistant

Sent from my iPhone

Mary Davies Cole — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Davies Cole Affiliation: Jun. 13, 2026 Keep Quarterly

Submissionz!!

Mary Domingue — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Domingue Affiliation: Jun. 13, 2026 I am a a retired RN whose retirement t counts on my investments in the market. THIS is not in anyone in my shoes who are needing retirement investments to live. Not to mention it is not in the best interest of anyone but the companies who want to grow larger.
This is an easy NO.

Sent from my iPhone

Mary Ellen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Ellen Affiliation: Jun. 13, 2026 This has already been tried & failed. DONOT go back to the previous mistakes! Thank you

Sent from my Galaxy

Mary Ellen Bogert — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Ellen Bogert Affiliation: Jun. 13, 2026 I want quartly reporting. Mary Ellen Bogert, widow, housewife and I am 84 and all funds are in my IRA. No change is needed. I don't need any more worries.
Mary Ellen Nogert

Mary Ellen Hollis — Jun 13, 2026
Subject: S7-2026-15 From: Mary Ellen Hollis Affiliation: Jun. 13, 2026 I am writing to express my opinion of the proposal to change the corporate reporting requirements from quarterly to semi-annually.

I am totally against this change. In fact, I am perplexed why this would even be considered. History shows us that the last time the required reporting was twice-a-year, annual returns in the market were 0.1%. When quarterly reporting was returned in 1970 the annual return rose to 3.9%. In addition, the P/E ratio climbed from 16.5x to 26.7x.

I am a retired pharmacist. My husband and I actively manage our investments which have allowed

us to have a lovely retired life. In addition, I use my profits to help three more generations get an education and save for their retirements. Having quarterly company information is vital to understanding and updating our portfolios. A lot of negative things can happen in three months, in six months we could lose a lot of our capital.

I have to admit that I was unaware that corporations have not always been required to do quarterly reports. It has been required since 1970 when I was a high school sophomore just learning about the stock market. I assumed that quarterly reporting always was, and would always continue to be, the requirement. You know that companies are monitoring their businesses closely and with current technology this is easier than ever. Why shouldn't the stockholders have access to all of the information routinely?

SEC release number 34-8683 dated September 15, 1969 stated "The trading markets should have the benefit of quarterly financial information."

The return to quarterly reporting after a 15 year lull allowed the Dow Jones Index to increase 3.9% vs -0.1% during the 15 years of semi-annual reporting.

I urge you to continue to require quarterly reporting.

Respectfully,

Dr. Mary Ellen Hollis

Mary Harvey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Harvey Affiliation: Jun. 13, 2026 Quarterly reporting must stay at just that; quarterly reporting.

Sent from my iPad

Mary Hegdahl — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Hegdahl Affiliation: Jun. 13, 2026 In this age of digital information, the quarterly report should be even more frequent/

Mary Jane Adams — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Jane Adams Affiliation: Jun. 13, 2026 I don’t see any benefit to changing from quarterly to twice a year. History proves that it did not benefit investors and actually harmed them. Please leave it alone. MY RETIREMENT AND DEFERRED COMPENSATION and my husbands are dependent on the stock market.
Mary Jane Adams Retired NYS RN

Sent from my iPhone

Mary Jane McCalmon — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Jane McCalmon Affiliation: Jun. 13, 2026 I insist you maintain quarterly reporting. Six months without data/information is way too long.

Mary Jane McCalmon

"Education is not the filling of a bucket, but the lighting of a fire" W. B. Yeats

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Mary Jean Hrbacek — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Jean Hrbacek Affiliation: Jun. 13, 2026 Won't give investors enough time to react to downturns.
No cost savings to be had by corporations currently reporting. SEC 10Q are VERY IMPORTANT. QUARTERLY!!
Mary Jean Hrbacek, Retired CPA and Navy Officer

I worked as a staff accountant at Harsco Corporation in their corporate headquarters, which had SEC reporting.

Mary Macqueen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Macqueen Affiliation: Jun. 13, 2026 Hello, my name is Mary Macqueen, retired after a 46 year career as a public servant. I believe that keep the current system of accountability is critical to everyone. The attention change this rule in my opinion can be just another opportunity for harm to the public. We have lost so much integrity we need to keep these rules to protect us from those attempting to manipulate the system to cover up any manipulation or profiteering from lack of full disclosure.

Mary P. Macqueen

Mary Nash Swink — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Nash Swink Affiliation: Jun. 13, 2026 Reporting should remain quarterly to ensure to maintain accountability to the public.

Mary Nash-Swink

Mary Pat Leiby — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Pat Leiby Affiliation: Jun. 13, 2026 Sounds like permission to commit more insider trading and to steal from stockholders and the public. /Reporting at least has the books and ledgers scrutinized and more likely to reveal wrong-doing and embezzlement. Keep quarterly recording and checking.

Mary Rivale — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mary Rivale Affiliation: Jun. 13, 2026 We don't have a fortune in investments but we've worked very, very hard for what we have. Please give us a fighting chance to take care of our investments.

Sent from my iPhone

Mary Rosandich — Jun 13, 2026
Subject: S7-2026-15 From: Mary Rosandich Affiliation: Jun. 13, 2026 Keep the quarterly reports! How else does an investor know how a company is during? What idiot thought this was smart. You work for US....so do as we say.

Mary Salhanick — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Salhanick Affiliation: Jun. 13, 2026 Mary Salhanick retired RN FL, current quarterly reporting should not be changed. This matters to me because I am retired and need to protect my earnings.

Mary Sapp — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Sapp Affiliation: Jun. 13, 2026 I and my investor rely heavily on quarterly reports. We depend on them for a clearer picture of what's working for me financially, and to decide if there are risks that could be reduced by changing what I invest in. I'm deeply concerned about 6-month reports as it gives my investor and I much less time to evaluate my position for risk. DONT CHANGE THIS!

Mary Sapp
Retired Educator
Missouri

Mary Urisko — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Urisko Affiliation: Jun. 13, 2026 Mary Urisko, Program Director, Metro Detroit, MI. I am two years from retirement, and reducing reporting from quarterly to semi-annually would destroy my retirement savings, along with those of millions of other

white and blue collar workers around the country, destroying our life savings and pushing us into poverty in our golden years. Do not do this to hard-working Americans!

Sent from my iPhone

Mary Walter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mary Walter Affiliation: Jun. 13, 2026 We absolutely need quarterly reporting!

Mary Wilkinson — Jun 13, 2026
Subject: S7-2026-15 From: Mary Wilkinson Affiliation: Jun. 13, 2026 Quarterly reporting has served this country in the past and should not be allowed to be modified

Yahoo Mail: Search, Organize, Conquer

Maryann Harris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maryann Harris Affiliation: Jun. 13, 2026 Please keep the reports coming on a quarterly basis. This helps to track portfolio loss or earnings in a timely manner.

Sent from my iPhone

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maryanne simonsen — Jun 13, 2026
Subject: S7-2026-15 Comment From: maryanne simonsen Affiliation: Jun. 13, 2026 Any company that request investment of funds needs to be transparent about the state of their business. Quarterly reporting is necessary in this transparency as a fundamental to trusting US companies, the US economy. Funding will disappear when trust fails. Maryanne Simonsen, Investor

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marybeth mueller — Jun 13, 2026
Subject: S7-2026-15 From: marybeth mueller Affiliation: Jun. 13, 2026 Our government doesn't care about the people, only the wealthy get special treatment and I'm sick of it. Keep quarterly reports!

Yahoo Mail: Search, Organize, Conquer

Matt Wheelis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Matt Wheelis Affiliation: Jun. 13, 2026 I strongly support maintaining quarterly reporting requirements for public companies.

I have worked in publicly traded companies since 2006 and currently serve in an executive leadership role. My experience spans more than two decades working within publicly traded software and technology companies, including Autodesk, Hexagon, and Nemetschek, serving the

architecture, engineering, construction, manufacturing, geospatial, and industrial technology markets. Over that time, I have operated within quarterly reporting requirements across multiple market environments and economic cycles. Based on that experience, I believe quarterly reporting provides substantial benefits to investors, boards of directors, and management teams.

While critics often argue that quarterly reporting encourages short-term thinking, my experience has been the opposite. The discipline required to prepare quarterly financial and operational disclosures compels management teams to continuously assess business performance, market conditions, risks, and opportunities. This regular cadence helps organizations identify and respond to changing conditions more quickly than they otherwise might.

Quarterly reporting also promotes transparency and accountability. Investors deserve timely information regarding the performance and condition of the companies they own. In rapidly changing markets, waiting six months or longer between formal reporting periods would increase information gaps, reduce transparency, and potentially impair market efficiency.

From an operational perspective, the quarterly reporting process strengthens forecasting accuracy, management discipline, strategic alignment, and organizational accountability. It requires leadership teams to maintain a current understanding of business performance and emerging risks rather than relying on less frequent assessments.

Having worked through economic expansions, recessions, acquisitions, integration efforts, and periods of significant market volatility, I have repeatedly seen how quarterly reporting helps management teams remain focused on changing business conditions and emerging risks. In my experience, the discipline created by the reporting process itself is often as valuable as the resulting disclosures.

I recognize that reporting obligations create costs, particularly for smaller issuers. However, if there are opportunities to reduce unnecessary burden, I believe the focus should be on simplifying disclosure requirements rather than reducing reporting frequency. Less frequent reporting would weaken transparency and reduce the management discipline that quarterly reporting helps create.

The U.S. public markets are widely regarded as among the most transparent and trusted in the world. Quarterly reporting has been an important contributor to that reputation. For these reasons, I strongly believe quarterly reporting requirements should be retained.

Sincerely,

Matt Wheelis
Marietta, Georgia

Matthew Backlas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Matthew Backlas Affiliation: Jun. 13, 2026 I'd make it 8 times a year if I could. We all know the only reason to do this is to mislead investors. I want 24/7 transparency.

Matthew George — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Matthew George Affiliation: Jun. 13, 2026 Less transparent

financial regulation has never served the common interests / shareholders.

Do not allow this change.

Matt George

Matthew Mowry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Matthew Mowry Affiliation: Jun. 13, 2026 As a regular investor, I'm already at a disadvantage in our current wildly corrupt system that lets insider trading run rampant among the privileged while I have to follow rules. If reporting is cut to twice a year, I will begin pulling my money from SEC-"regulated" markets immediately and seek alternate investments. And I will encourage others to do the same. You already have done a poor job of maintaining a credible market, and I'm weary of it. It's pretty clearly a rigged system, and the only way to protect my wealth will be not to participate. If enough people react the way I will, whose wealth will you have left to extract?

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Sent from my ( )Phone

Matthew Sarbak — Jun 13, 2026
Subject: S7-2026-15 Comment From: Matthew Sarbak Affiliation: Jun. 13, 2026 Quarterly Reporting is a must.

Matthew Sarratt — Jun 13, 2026
Subject: S7-2026-15 Comment From: Matthew Sarratt Affiliation: Jun. 13, 2026 Matthew Sarratt, Warehouse Technician

Remove these IDIOTS and replace them immediately. If you're Not Willing to do your job properly and as it's MANDATED…..Get your Ass out of the chair TRAITOR!!
We will GLADLY find a True AMERICAN who will serve proudly!🇺🇸

Sent from my iPhone

Matthew Shepko — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Matthew Shepko Affiliation: Jun. 13, 2026 I work in banking and the idea of returning to semiannual reporting is abhorrent. I can only imagine that the people responsible for this idea don't give a **** about integrity or fairness. Please quarterly reporting and drop any notion of semiannual reporting.

Matthew Walker — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Walker Affiliation: Jun. 13, 2026 To the

Securities and Exchange Commission:
Without access to quarterly reports, I am unable to make informed investment decisions and companies are more able to hide or delay information about poor performance. The US is the foremost economic power in the world. Keep it that way by insuring survival of the fittest through transparency.
Thank you,
Matt Walker

Maureen McLellan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Maureen McLellan Affiliation: Jun. 13, 2026 I oppose this move to help companies and make people who invest poorer through less transparency. This takes away our ability to make choices and puts our savings in jeopardy. Seniors should not have to worry about this already living on a fixed income. This is a move to protect companies only and not the American people. I view this move as an Independant as another reason to only vote for Democrats who protect people not companies and the oligarchs.

Maureen Tarr
Retired
Massachusetts

Sent from my iPad

Maureen Mehlenbacher — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maureen Mehlenbacher Affiliation: Jun. 13, 2026 Maureen Mehlenbacher, investor. I need quarterly reports to manage my finances. I pay close attention to, and make decisions based on those reports. It's unbelievable that you would cut my information stream. Please leave the reporting schedule as it is.

Maxcine Allison — Jun 13, 2026
Subject: S7-2026-15 Comment From: Maxcine Allison Affiliation: Jun. 13, 2026 Quarterly is the standard. Less than the quarterly, to me, means there is not only fraud probably going on and stocks will go down. There is a big problem.I will leave it at that comment. Fraud it seems to me will happen. L

MAYNARD EANES — Jun 13, 2026
Subject: S7-2026-15 Comment From: MAYNARD EANES Affiliation: Jun. 13, 2026 This would make it too difficult to monitor performance.

Maynard Eanes.

Maynard Nicholl — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Maynard Nicholl Affiliation: Jun. 13, 2026 Don't do this as it would destroy the life savings of most Americans. Think about it. It's based on rich people's Greed.

Meagan Hajjar — Jun 13, 2026
Subject: S7-2026-15 Comment From: Meagan Hajjar Affiliation: Jun. 13, 2026 Hellos,

Investors have q right to know what they are investing it. Quarterly updates are the MINIMUM that shareholders should be updated. I am a physician, and families expect daily updates for the services I provide and current plans of trajectories. If I am investing in a company, I expect similar updates. I personally actively manage my finances and expect to be able to do so with up to date knowledge!

Dr. Meagan Hajjar
Farmington, MA

Melanie Hutchinson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melanie Hutchinson Affiliation: Jun. 13, 2026 Don’t give any opportunity for fraud or corruption!

Melanie Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Melanie Johnson Affiliation: Jun. 13, 2026 We the people are DONE with Cheeto Ped0 and his criminal regime.

Do your job and stop enabling these crooks.

Melanie Roseland — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melanie Roseland Affiliation: Jun. 13, 2026 All public companies must continue to publish their results every quarter. Public companies must be accountable .

Melanie Roseland

Melanie Whitson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melanie Whitson Affiliation: Jun. 13, 2026 Melanie Whitson, Retired. I worked 33 years for a publicly traded company, I believe in transparency for investors like myself who must live for years off our investments. Social security and Medicare are no longer the safety net they once were and are not going to be there for me despite the amount I paid in. Qtrly reporting companies honest and with investors too or mind, of which there is very little of today.

Melanie Whitson
Tennessee

Melinda Iley-dohn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melinda Iley-dohn Affiliation: Jun. 13, 2026 This means that people investing can lose their entire investment while it is unavailable for them to move their funds exactly like it was when Enron stock was frozen and hundreds of employees lost their entire retirements. It also prevents investors from being able to transfer funds to an opportunity for better returns. We like flexible opportunities in our investment selections.

Why should anybody want to invest in stocks or mutual funds if they are unable to transfer to better opportunities or protect themselves from major losses? We all know that our markets operate in a daily market close. This will make investments in businesses highly unattractive. The ultimate risk is that businesses will lose investment Capitol because fewer
people will want to fund their capital needs.

Melinda Iley-dohn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melinda Iley-dohn Affiliation: Jun. 13, 2026 This means that people investing can lose their entire investment while it is unavailable for them to move their funds exactly like it was when Enron struck ck was frozen and hundreds of employees lost their entire retirements. It also prevents investors from being able to transfer funds to an opportunity for better returns.

Why shouod anybody want to invest in stocks or mutual funds if they are unable to transfer to better opportunities or protect themselves from major losses? We all know that our markets operate in a daily market close. This will make investments in businesses highly unattractive. The ultimate risk is that businesses will lose investment Capitol by making investment capital too risky for many investors.

Melinda Iley-dohn — Jun 13, 2026
Subject: S7-2026-15 From: Melinda Iley-dohn Affiliation: Jun. 13, 2026 If wee do this. NOBODY can trust the safety of our investments. We SAW what happened in 2008 when we saw Savings and loans allowed loose oversight.The CEOS made billions and the tax payers were forced
to pay the loses in our tax dollars. We already KNOW that CEOs have no reason to hesitate to steal from us because they are NEVER held accountable. If a kid robs a convenience store he gets a prison sentence. If a CEO steals billions like Jamie Diamon did and remained at Chase. Interesting to note now that he failed to check the red flags that Chase had with Jeffrey Epstein.They KNEW Epstein was highly questionable why aren't THEY being questioned about THAT?

Melinda Lyon — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Melinda Lyon Affiliation: Jun. 13, 2026 Please keep the current quarterly reporting system. It is important for retires to be able to monitor the health of the companies where their investments reside. Too much can happen in 6 months that could be catastrophic to retiree portfolio.

Melinda Lyon

Sent from my iPhone

Melinda Roell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Melinda Roell Affiliation: Jun. 13, 2026 I prefer quarterly reporting. Do not change what we know works well!

Melinda Roell
Retired

Melisa Tracey Individual Investor — Jun 13, 2026
Subject: File No. S7-2026-15 From: Melisa Tracey I am writing as a retail investor to express my opposition to reducing the frequency of required corporate financial reporting from quarterly to semiannual reporting. As an individual investor, I rely on quarterly reports to understand the financial health, risks, and performance of the companies in which I invest. Like many Americans, I am investing for retirement and my family's future. Quarterly reporting provides transparency and allows me to make informed decisions based on current information rather than waiting six months for mandatory updates. Reducing reporting frequency would primarily benefit large institutional investors who often have greater access to management, analysts, and alternative sources of information. Retail investors do not have those advantages. Less frequent reporting would increase the information gap between Wall Street professionals and ordinary investors like myself. Transparency is one of the strengths of U.S. financial markets. Regular reporting helps build trust, promotes accountability, and allows investors to identify emerging risks before they become major problems. While companies may argue that quarterly reporting creates administrative burdens, those burdens should be weighed against the needs of millions of investors who depend on timely and reliable disclosures. I respectfully urge the Commission to maintain quarterly reporting requirements and continue supporting transparency, fairness, and equal access to information for all investors. Thank you for considering my comments. Sincerely, Melisa Retail Investor

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Melissa — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Melissa Affiliation: Jun. 13, 2026 Past experience has demonstrated twice a year reporting is not effective and is detrimental to investors. Reporting must be kept as quarterly. It is unprofessional and unfair of Congress to put the American public's hard earned money at risk by reverting back to twice a year reporting. Clearly, I do not support this idea and feel strongly about keeping reporting quarterly.
Melissa Pasquale
Supervisor
California

Sent from my iPhone

Melissa Goeke — Jun 13, 2026

Subject: My view on Rule S7-2026-15 From: Melissa Goeke Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This is going backwards. We need to keep QUARTERLY disclosures.

Melissa Ives — Jun 13, 2026
Subject: S7-2026-15 From: Melissa Ives Affiliation: Jun. 13, 2026 Given the rampant corruption shown by the Epstein class, requiring signatures quarterly verifying truth of their financial dealings to prevent further swindling of the rest of the country has already proven to be a valid and necessary regulation. Trickle down economics has NEVER worked. Protect the majority of Americans not those who try to get away with illegal tactics! Melissa Ives
Research Assistant II
Connecticut

Melissa Miller — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Melissa Miller Affiliation: Jun. 13, 2026 I am a retired educator in Northwest Arkansas, with a lot of my retirement funds invested to hopefully last me for the rest of my life. I believe quarterly reporting will keep my investments safer and keep the investing companies held accountable for how they manage the funds that I have entrusted them with. Reducing the amount of reporting would reduce accountability and in these unstable times, things could easily go badly for investors like me. Quarterly reporting keeps the accountability in place.

Sincerely,
Melissa Miller

Melissa Perry — Jun 13, 2026
Subject: S7-2026-15 Comment From: Melissa Perry Affiliation: Jun. 13, 2026 Good morning,

It has come to my attention that you are trying to eliminate mandatory quarterly reporting. Regular employees like me rely on transparent record keeping for their retirement accounts, which are many people's biggest asset. Cutting down on reporting will only hurt us.

Sincerely,
Melissa Perry
Interior Designer

Sent from my iPhone

Melody Clark Melody Clark — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Melody Clark Melody Clark Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This is a bad proposal. Especially for investors that are trying to get started. Please trash this proposal

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Mercedes Franklin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mercedes Franklin Affiliation: Jun. 13, 2026 Important! People don’t invest blindly. Yes… we want quarterly reporting. I wouldn’t invest in the companies that go black 6 months of the yr.

Sent from my iPhone

Merci Duffy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Merci Duffy Affiliation: Jun. 13, 2026 Merci Duffy, Care Coordinator, Milwaukee, WI. In this day and age, I fail to see why this would be proposed. We are completely enmeshed in the Information Age, less transparency would only erode trust and confidence in the markets. We need more people to invest and to benefit from the stock market. As an investor myself, I want quarterly reporting, not so I can trade with a short term mentality, but because it gives me a greater understanding of the company, the market and its cycles. More understanding leads to better decisions and better results. Thank you for your time.

Sent from my iPhone

Merideth Wright — Jun 13, 2026
Subject: S7-2026-15 Comment From: Merideth Wright Affiliation: Jun. 13, 2026 My name is Merideth and I’m a former intelligence analyst who is now an artist. Of course this matters! Enough is already stacked against anyone who isn’t a tech bro billionaire. Just stop it already, this stacking of the decks against ordinary people. We’re tired of it.

Merideth

Message Center — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Message Center Affiliation: Jun. 13, 2026 This is a strike against the little man and woman and a home run for the Big companies. How do you expect us to afford to live and when we can’t big companies will suffer more because we will not be able to afford to buy anything fly or travel even get health healthcare

With warm regard's,
June Pepper

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mia — Jun 13, 2026
Subject: Comment on S7-2026-15 From: mia Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:

I strongly oppose any proposal to eliminate or substantially reduce quarterly reporting requirements for public companies.

The fundamental purpose of the securities laws is to ensure that investors have access to timely, material information and that markets operate on transparency rather than privilege. Reducing the frequency of required disclosures would move in the opposite direction by creating larger information gaps, increasing corporate opacity, and weakening accountability to shareholders.

Public companies benefit from access to public capital markets. In return, they should be expected to provide regular and meaningful disclosure to the investors whose capital they rely upon. Quarterly reporting is not an unreasonable burden—it is a basic obligation of participating in the public markets.

Eliminating quarterly reports would disproportionately benefit corporate executives, insiders, and large institutional investors with privileged access to management while disadvantaging ordinary investors. During longer periods between mandatory disclosures, company leadership would possess significantly more information about business performance, emerging risks, operational challenges, and financial trends than the investing public. This imbalance undermines the principle of fair and equal access to information that is central to investor confidence.

Less frequent reporting would also reduce public accountability. Investors deserve to know when a company's financial condition is deteriorating, when risks are emerging, or when management decisions are producing negative results. Quarterly reporting creates a predictable framework that requires companies to regularly explain their performance and disclose material developments. Weakening that framework would make it easier for problems to remain hidden for longer periods and harder for shareholders to hold management accountable.

Supporters of reducing reporting requirements often argue that quarterly reports encourage short-term thinking. However, there is little evidence that withholding information from investors promotes long-term value creation. Long-term investing and frequent disclosure are not mutually exclusive. Investors can focus on long-term fundamentals while still expecting timely transparency about the companies they own.

At a time when public trust in institutions and markets remains fragile, the SEC should be strengthening transparency, not reducing it. America's capital markets are among the strongest in the world precisely because investors have confidence that material information will be disclosed regularly and consistently. Reducing quarterly reporting would erode that confidence and create conditions that favor insiders over ordinary shareholders.

The Commission's mission includes protecting investors, maintaining fair and orderly markets, and facilitating capital formation. Preserving robust quarterly reporting requirements advances all three objectives. I therefore urge the SEC to reject any proposal that would eliminate or significantly weaken quarterly reporting obligations for public companies.

Thank you for your consideration.

Sincerely,

Mia Serrano

Sent from my iPhone

Michael — Jun 13, 2026

Subject: File No. S7-2026-15 From: Michael Re: File No. S7-2026-15 – Optional Semiannual Reporting I oppose the proposed rule allowing public companies to replace quarterly reporting with semiannual reporting. As a retiree, I depend on the transparency of publicly available financial information to help protect my savings and make informed investment decisions. Quarterly reports provide timely insight into a company's performance, risks, and changing business conditions. Reducing required reporting to twice a year would create longer periods during which individual investors like me have less information available to evaluate our investments. Large institutional investors often have access to extensive research and resources that individual investors do not. Maintaining quarterly reporting helps ensure that all investors have regular access to important financial information and promotes a fair and transparent market. While I understand the desire to reduce regulatory burdens on companies, I believe investor protection and market transparency should remain the SEC's highest priorities. For these reasons, I urge the Commission to retain the current quarterly reporting requirements.

Michael Ackerman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Ackerman Affiliation: Jun. 13, 2026 Dear Securities and Echange Comission, My name is Michael Lee Ackerman, I'm 79 years old, retired, and barely getting by on my social security.
Life in America, as you may or may not have noticed, has become increasingly hard for people in this country, just trying to get by.
I truly feel that I speak not only for myself, but for other people who have their entire savings invested in the markets. I am honestly curious as to why you feel it's necessary to change the quarterly reports, from all business/companies, back to semi-annual reports.
In my opinion this is a terrible idea and the savings from legal fees and business meeting fees, will flow directly to the company executives, not the stockholders, thus increasing executive salaries while keeping investors in the dark.
You have tried to institute this idea several times before and it turned out to be a disaster for the people holding stock in these companies.
I would appreciate an honest explanation, detailing why you feel it necessary to make this change, when it is proven to be such a bad idea for the common investor in the past.
I await your detailed response.

Sincerely,
Michael Ackerman
ackfla47@gmail.com

Michael Andreas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michael Andreas Affiliation: Jun. 13, 2026 Don't let us fall back into the mess we had to deal with the last time we got rid of quarterly reporting.

Michael Boelter — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Michael Boelter Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Why would any information be held from investors. The system is to work for everyone. People should be able to see all information at all times when investing. Letting any company keep secrets

and try to do things without people knowing is only good for them.

Michael Burns — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Burns Affiliation: Jun. 13, 2026 Do Not return to the failed experiment . It’s not broken , so don’t try to fix it. Most people I know can’t afford a drop in potential earnings, especially if you’re retired like I am.

Sent from my iPhone

Michael Carmody — Jun 13, 2026
Subject: S7-2026-15 From: Michael Carmody Affiliation: Jun. 13, 2026 What's happening ? Even the SEC can be bought ? Quarterly reporting is a MUST !

Michael Garcia — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Michael Garcia Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:To Whom It May Concern at Samsung Dispute Resolution,

This notice is submitted by Michael Dewayne Garcia, also known as Juhh53, the sole authorized account holder and owner of all associated credentials, devices, and linked data.

Date of Notice: May 25, 2026 – Present

FORMAL DISPUTE SUMMARY

I, Michael Dewayne Garcia (Juhh53), am hereby placing Samsung on formal notice of the following:

1. UNAUTHORIZED THIRD-PARTY ACCESS — An unclaimed, unauthorized third party has gained admission through a linked data-based system connected to my Samsung account and/or associated devices To Whom It May Concern at Samsung Dispute Resolution,

This notice is submitted by Michael Dewayne Garcia, also known as Juhh53, the sole authorized account holder and owner of all associated credentials, devices, and linked data.

Date of Notice: May 25, 2026 – Present

FORMAL DISPUTE SUMMARY

I, Michael Dewayne Garcia (Juhh53), am hereby placing Samsung on formal notice of the following:

1. UNAUTHORIZED THIRD-PARTY ACCESS — An unclaimed, unauthorized third party has gained admission through a linked data-based system connected to my Samsung account and/or associated devices without my knowledge or consent.

2. PRIVACY ACT VIOLATIONS — This unauthorized access constitutes a violation of the Privacy Act of 1974 and all applicable consumer data protection rights. No good-faith authorization, explicit or implied, has been granted by me for any third-party use, access, or sharing of my personal information.

3. DO NOT SELL / DO NOT SHARE — Effective May 25, 2026 and for all prior and future dates related to these allegations: I formally invoke my right to opt out of the sale or sharing of my personal information under all applicable consumer rights frameworks. My information is NOT authorized for sale, transfer, or third-party use.

4. CONTRACT BREACH — This matter constitutes a breach of consumer platform rights and the terms under which I entered into any agreement with Samsung.

5. INTENT TO PURSUE LEGAL REMEDY — I am prepared to pursue resolution through Small Claims Court, with legal support, binding under my personal signature. I am available for a video call conference or in-person meeting to resolve this matter directly.

CONTACT INFORMATION FOR AUTHORIZED ACCOUNT HOLDER ONLY:

Michael Dewayne Garcia (Juhh53)
Email: TrillOG53@gmail.com
Alternate: Michaelgarciathegreatest@gmail.com

Addresses (all Pensacola, Florida 32526):
— 21 Glynquist Ave.
— 6452 Chicago Road
— 5302 Deerwood Dr.

All credits, terms, and rights associated with the account of Michael Dewayne Garcia (Juhh53) are to be acknowledged solely to me. I demand immediate investigation and written response regarding the unauthorized third-party activity described herein.

This notice is binding from the date of submission.

Respectfully submitted,

Michael Dewayne Garcia
Juhh53
Date: May 28, 2026 my knowledge or consent.

2. PRIVACY ACT VIOLATIONS — This unauthorized access constitutes a violation of the Privacy Act of 1974 and all applicable consumer data protection rights. No good-faith authorization, explicit or implied, has been granted by me for any third-party use, access, or sharing of my personal information.

3. DO NOT SELL / DO NOT SHARE — Effective May 25, 2026 and for all prior and future dates related to these allegations: I formally invoke my right to opt out of the sale or sharing of my personal

information under all applicable consumer rights frameworks. My information is NOT authorized for sale, transfer, or third-party use.

4. CONTRACT BREACH — This matter constitutes a breach of consumer platform rights and the terms under which I entered into any agreement with Samsung.

5. INTENT TO PURSUE LEGAL REMEDY — I am prepared to pursue resolution through Small Claims Court, with legal support, binding under my personal signature. I am available for a video call conference or in-person meeting to resolve this matter directly.

CONTACT INFORMATION FOR AUTHORIZED ACCOUNT HOLDER ONLY:

Michael Dewayne Garcia (Juhh53)
Email: TrillOG53@gmail.com
Alternate: Michaelgarciathegreatest@gmail.com

Addresses (all Pensacola, Florida 32526):
— 21 Glynquist Ave.
— 6452 Chicago Road
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All credits, terms, and rights associated with the account of Michael Dewayne Garcia (Juhh53) are to be acknowledged solely to me. I demand immediate investigation and written response regarding the unauthorized third-party activity described herein.

This notice is binding from the date of submission.

Respectfully submitted,

Michael Dewayne Garcia
Juhh53
Date: May 28, 2026

Michael Guess — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michael Guess Affiliation: Jun. 13, 2026 Mike Guess Missoula, MT

Maintain quarterly reporting for all publicly traded companies. That’s the point the companies are publicly traded and they have a moral transparency to provide shareholders with timely information. Six month intervals is too long.

Mike Guess

Michael Krahn — Jun 13, 2026

Subject: S7-2026-15 From: Michael Krahn Affiliation: Jun. 13, 2026 KEEP quarterly reporting, mandatory CEO/CFO certification &signatures, and make sure there is Mandatory prison time for ANY non-compliance! They make ridiculously exorbitant salaries that inflate costs/consumers prices, take away from investors, often defraud owners of due royalties, and participate in other fraudulent activities that many times are hidden in reporting discrepancies. It's past time that All of this corruption at the highest business level is properly put in check!

Sent from my iPhone

Michael Lightcap — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Lightcap Affiliation: Jun. 13, 2026 Quarterly reports are essential to stability of valuations. If they go away then my money comes out of the markets. Six months is too much time to allow mischief.

Sent from my iPhone

Michael Mattock — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michael Mattock Affiliation: Jun. 13, 2026 Keep as is

Sent from my iPad

Michael McGovern — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael McGovern Affiliation: Jun. 13, 2026 Quarterly reporting is essential to all of us "little guys" who invest to try to get ahead. I'm a retired, 35 year career Firefighter who counts on accurate, regular reporting.

MICHAEL MCMONIGAL — Jun 13, 2026
Subject: S7-2026-15 Comment From: MICHAEL MCMONIGAL Affiliation: Jun. 13, 2026 If you try to subjugate us like the rest of the current administration, powers and businesses throughout history, study history first and see what has happened in the past. No kings, no slavery. We are not your cannon fodder!

Sent from my iPhone

Michael Mittelman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michael Mittelman Affiliation: Jun. 13, 2026 If they don't want to be public, they can go private. But public companies MUST check in every 90 days 180 is f***ing crazy untransparent. You realize that, right?

Sent from my iPhone

Michael Mohlman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Mohlman Affiliation: Jun. 13, 2026 Find the middle. Right now reporting is 4 times a year. Cut down to 3 times a year. Study the impact. 2 times a year is too long.

Michael Mohlman, CPA
President

Michael Philipone — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Philipone Affiliation: Jun. 13, 2026 Please do not change the report issuing..Its been proven not a good practice.

Michael A Philipone

Michael Schippani — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michael Schippani Affiliation: Jun. 13, 2026 What are you thinking, less transparency? That is wrong. Companies should report more frequently not less!!!!
Michael Schippani - St Petersburg, FL 754/265/2291

Sent from my iPhone

Michael Smith — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Michael Smith Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
The proposal would severely reduce market transparency, delay the dissemination of material information, and lead to fewer data-driven updates for shareholders. All while politicians, and others on the inside can still get all that information, not only is this unfair, it should be illegal. Sure it eases the burden on small companies/businesses, but at what cost.

Michael Witkowski — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michael Witkowski Affiliation: Jun. 13, 2026 Mike w Landscaping, also invested in the stock market and it is completely unacceptable for this to go through. People in government do not get a head start. That is completely illegal and they should be dealt with. Jailed. This b****t needs to stop.

Michele Ceci — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michele Ceci Affiliation: Jun. 13, 2026 Quarterly reporting is easier and more cost effective than ever. It should NOT be abandoned! We need more transparency, not less.
What is the nefarious motivation behind this?
Retired Inspector General and former CPA.
Michele E. Ceci
Tallahassee, FL

Sent from my iPhone

Michele S — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Michele S Affiliation: Jun. 13, 2026 I support quarterly reporting. DO NOT change the reporting requiremnts to twice a yr.

Michele Shkor

JW Martin Real Estate

MIchelle Cook — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MIchelle Cook Affiliation: Jun. 13, 2026 Just steel my money! We actually need more transparency.

Sent from my iPhone

Michelle McKenna — Jun 13, 2026
Subject: S7-2026-15 Comment From: Michelle McKenna Affiliation: Jun. 13, 2026 Quarterly reports should be required of all companies selling publicly. Why should the American people be business' bankers and not have access to current books. When a company borrows from a bank, the bank has the right to their books the entire term of the loan. It should be the same for stockholders.

Thank you,
Michelle McKenna

Mickey Jancewski — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mickey Jancewski Affiliation: Jun. 13, 2026 I am 100% opposed to 6 month reports. It's my money and I want to see daily reports on my money. Six months sllows for a lot of changes before I see it and make decisions.

Michele Jancewski from Glen Rock PA. I am an educator and work hard for my money. I would not invest if if I couldn't get info on a routine basis.

MICKEY ROUSE — Jun 13, 2026
Subject: S7-2026-15 Comment From: MICKEY ROUSE Affiliation: Jun. 13, 2026 I am a self-directed investor living on my investment income. Elimination of quarterly reporting reduces my ability to become an adequately informed investor. As a certified public accountant, I think the savings of semi-annual reporting would be minuscule if any. Insiders would have an investing advantage.

Miguel Lopez — Jun 13, 2026
Subject: S7-2026-15 Comment From: Miguel Lopez Affiliation: Jun. 13, 2026 Do not deviate from quarterly reporting. This information is critical in determining stock purchases. You know that. Miguel Lopez, retired investor

Sent from my iPhone

Miguel Ramirez — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Miguel Ramirez Affiliation: Jun. 13, 2026 Financial reporting needs more frequency not less. Shareholders cannot be kept in the dark while insiders know more and the given less time to decide. This is not how capitalism works.

Sent from my iPhone

Mike — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 13, 2026 This proposal is criminal. DO. NOT. IMPLEMENT. THIS. PROPOSAL.

Mike Cheslock — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mike Cheslock Affiliation: Jun. 13, 2026 Sounds like a felon Trump idea to screw working american investors and steal from their pension plans.

Sent from my iPad

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mike coons — Jun 13, 2026
Subject: Comment on S7-2026-15 From: mike coons Affiliation: Jun. 13, 2026 We need to stay with quarterly reports, people seem to be less trustworthy now than ever before. Not a good idea to drop oversight as that seems to be happening a-lot with this administration.

Mike Daniel — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mike Daniel Affiliation: Jun. 13, 2026 I depend on quarterly reporting! Do not change the reporting schedule!

Sent from my iPhone

Mike Frey Investor — Jun 13, 2026
Subject: File No. S7-2026-15 From: Mike Frey From the SEC website: ”We’re the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets”. Changing the reporting period to 6 months from 3 months is the opposite of protecting investors - it provides the opportunity to keep questionable conduct under wraps for a longer period. The market benefits from more transparency, not less. Do not pass this rule change.

Mike Kipina — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mike Kipina Affiliation: Jun. 13, 2026 No way.. They should report monthly!

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mike mckenna — Jun 13, 2026
Subject: S7-2026-15 From: mike mckenna Affiliation: Jun. 13, 2026 People need confidence and this new rule doesn't help.

Mike Monegan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mike Monegan Affiliation: Jun. 13, 2026 As a private investor for the last 31 years, I have always consumed quarterly reports and adjusted my holdings at least quarterly. If you proceed with this hair-brained semi-annual plan, I will happily help fund the lawsuits against it and I am one of millions, so your semi-annual scheme will lose!!

--Mike

MIKE OZICON — Jun 13, 2026
Subject: S7-2026-15 Comment From: MIKE OZICON Affiliation: Jun. 13, 2026 Keep it clean the old fashioned way . Every 3 months stop listening to Trump

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Mike Pauley — Jun 13, 2026
Subject: S7-2026-15 From: Mike Pauley Affiliation: Jun. 13, 2026 Quarterly reporting needs to be kept in place. Longer reporting periods allow for too much to be hidden. There was a reason these rules were implemented in the first place.

Mike Rooney — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mike Rooney Affiliation: Jun. 13, 2026 Yes, keep the quarterly reports going. That way We the People know what you're up to. Mike R.

Mike Rosier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Mike Rosier Affiliation: Jun. 13, 2026 Darkness in finance hurts small investors. Quarterly reporting is imperfect, but it's the closest we have to transparency.

Mike Samarzja — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mike Samarzja Affiliation: Jun. 13, 2026 I'm against trumps corrupt thievery

Sent from my iPhone

MIKE SCARPELLI — Jun 13, 2026
Subject: S7-2026-15 Comment From: MIKE SCARPELLI Affiliation: Jun. 13, 2026 Many account holders, myself included depend on the quarterly report for financial planning and investment planning.

Sent from my iPhone

Mike Ward — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Mike Ward Affiliation: Jun. 13, 2026 Michael Ward Director of Sales Manassas, VA.

I implore you to not go backwards and change the reporting to twice a year. I am getting close to retirement age and can't afford to lose portfolio funds. Keep the onus on businesses to play by the rules.

Mike Ward
Director of Sales
MidAtlantic Partywall
BPI Certified Building Analyst
BPI Thermal Envelope Professional
Mobile 703-930-0767

Sent from my Verizon, Samsung Galaxy smartphone

Mike Will — Jun 13, 2026
Subject: S7-2026-15 From: Mike Will Affiliation: Jun. 13, 2026 less shells more game!

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mikelevitt — Jun 13, 2026
Subject: S7-2026-15 Comment From: mikelevitt Affiliation: Jun. 13, 2026 Quarterly reporting is important and should not be suspended or made optional. We need more transparency, not less.

Michael Levitt

Minh Le — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Minh Le Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Stop letting Wall Street destroy the information plumbing of our markets. Information black holes risk capital inflows and liquidity. Companies deliberately choose to go public and the reporting requirements are clear.

MJ — Jun 13, 2026
Subject: S7-2026-15 Comment From: MJ Affiliation: Jun. 13, 2026 The markets function best when earnings and financial performance is disclosed quarterly. Mary Jane Harris, Senior Living Director & small business owner

Sent from my iPhone

MJ Stojak — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MJ Stojak Affiliation: Jun. 13, 2026 No, just no. The average investor is already being hit with rising costs and extra financial burdens. Let the ultra rich pay this and leave the rest of us alone!!

Sent from my iPhone

MLady — Jun 13, 2026
Subject: Comment on S7-2026-15 From: MLady Affiliation: Jun. 13, 2026 I cannot grasp why a person living, working or retired would want to lose $$!!
Is it not enough or perhaps way past any sane level of spending that our current “leader” and all his a** kissers are profiting on the backs of every hardworking US citizen?? As well as taking away benefits that many people need to survive & keep a roof over their heads.
Leave it quarterly! Quit trying to fix something that’s not broke!!

A. Richardson
Retired
Colorado

MMKille — Jun 13, 2026
Subject: S7-2026-15 From: MMKille Affiliation: Jun. 13, 2026 Amidst historically unheard of corruption in government heretofore, WHY NOW?

Otherwise, I object! And demand that quarterly reporting continue!

Marilyn Kille
Aiken, SC 29805

Molly Fiedler — Jun 13, 2026
Subject: S7-2026-15 From: Molly Fiedler Affiliation: Jun. 13, 2026 Molly Fiedler Director
Hollywood, FL

Regular monitoring of business alerts employees and investors to business trends that show the health ofvthe businesses we work for and we work with. Our interdependence relies on the information for success across multiple sectors and strengthens our entire economy añhelping American businesses be resilient.

Sent from mobile phone

Monica Davis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Monica Davis Affiliation: Jun. 13, 2026 Quarterly reporting needs to remain the same. We have had enough instability in these unprecedented times ever since the last presidential election. The people need stability, accountability, and transparency. Everyday people invest in large corporations on the market with the little amount they have available hoping to make a small return to help them get ahead in life. Messing with their investments is not something the people need. Please keep Quarterly reporting. Thank you. Monica Davis

Sent from my iPhone

Monisha Alleck — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Monisha Alleck Affiliation: Jun. 13, 2026 Keep quartily reporting for the benefit of the country and our people

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Rev. Monisha Alleck

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monroe hughes — Jun 13, 2026

Subject: S7-2026-15 Comment From: monroe hughes Affiliation: Jun. 13, 2026 Sounds just like when the govenor of New Jersey Christ Christie, remove payments for state employees pension... Diverted Funds allegedly to wife's SEC member?

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moore4775 — Jun 13, 2026
Subject: S7-2026-15 Comment From: moore4775 Affiliation: Jun. 13, 2026 From Lori Moore, Operations Specialist/Administrative Assistant.

I want the reporting to remain quarterly so that I will know what's going on in real time and will be able to adjust accordingly. My retirement age is coming up in 11 years. I don't want any unwelcome surprises.

Sent from my Galaxy

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myoseph — Jun 13, 2026
Subject: Comment on S7-2026-15 Proposed Rule to Reduce Public Company Reporting from Quarterly to Semiannual From: myoseph Affiliation: Jun. 13, 2026 Dear SEC Commissioners,

My name is Megde Yoseph, and I am writing as a California homeowner, retirement saver, pension participant, and private citizen. Like millions of Americans, I depend on transparent financial markets to protect the savings and investments I have spent decades building for my family's future.

I strongly oppose any proposal that would allow publicly traded companies to reduce their financial reporting from quarterly to only twice per year.
Regular quarterly reporting provides investors with timely information about a company's performance, risks, and financial condition. These disclosures help ensure that markets remain transparent, efficient, and fair for all participants—not just large institutions with access to additional resources.

As an ordinary investor, I rely on transparent and accessible information to have confidence that my retirement savings and pension investments are being managed in a fair marketplace. Reducing the frequency of required disclosures would limit transparency, delay important information, and increase uncertainty for millions of Americans who are saving for retirement.
History suggests that less frequent reporting can lead to lower market transparency, weaker valuations, and poorer outcomes for investors. At a time when Americans are increasingly responsible for funding their own retirement security, weakening disclosure requirements would move in the wrong direction.

My retirement savings, pension benefits, and home represent years of hard work and careful financial planning. I respectfully urge the SEC to prioritize the interests of ordinary investors and

maintain strong quarterly reporting requirements for public companies.

Thank you for considering my comments.

Sincerely,
Megde Yoseph
California Resident
Private Citizen

Measure wealth not by the things you have, but by the things you have for which you would not take money. - Author Unknown

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Myron Gooki — Jun 13, 2026
Subject: S7-2026-15 Comment From: Myron Gooki Affiliation: Jun. 13, 2026 Myron L. Gookin
Retired Chief Judge, 8th Judicial District of Iowa
Quarterly reporting is incredibly important to the integrity and confidence Americans place in the stock market. My retirement investments depend on such integrity and confidence. DO NOT change quarterly reporting to semi-annual reporting. Thank you.

Sent from my iPad

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myscha crouch — Jun 13, 2026
Subject: Comment on S7-2026-15 From: myscha crouch Affiliation: Jun. 13, 2026 My name is Myscha Crouch and I live in Asheville, NC. I believe that quarterly reporting is a bad idea and will limit people's opportunity to know what is happening with their investments in a timely fashion. For those of us living from a lifetime of retirement investments it leaves us in the dark and could reduce our necessary income. Please do not return to this archaic system.
Myscha Crouch

Sent from my iPhone

Nance Shaw — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nance Shaw Affiliation: Jun. 13, 2026 I say NO to semi-annual filings. I am a widow and I am dependent on my stocks. It matters to me that I know what is going on in my companies!
Nance Shaw, retiree

Nancy — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 13, 2026 Why would we revert to something that didn't work in the past. I'm retired and can't afford to see my life's saving decrease. Stop this f**lishness.
Nancy Walper
Valencia Ca

Retired.

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Nancy Alenier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy Alenier Affiliation: Jun. 13, 2026 There is no good purpose for this rule change. It can only help promote corruption to serve corporate bosses. The SEC should have learned from the devastating recessions that nearly killed us, just to make rich people richer. Stop hurting and hating America. Protect the working class instead of the greedy class.

Sent from my iPad

Nancy Budrevich — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy Budrevich Affiliation: Jun. 13, 2026 Quarterly reporting should continue. Investors need total disclosure of any transactions to manage their investment. with the electronics available this should not be a problem for any company .open honesty is necessary during these times .

Nancy Candee — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy Candee Affiliation: Jun. 13, 2026 Quarterly reporting is vital to keeping accurate track of financial dealings. DO NOT MAKE ANY CHANGES!

Sent from my iPhone

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nancy choperena — Jun 13, 2026
Subject: S7-2026-15 From: nancy choperena Affiliation: Jun. 13, 2026 Justice & Fairness!

Nancy Forst Williamson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy Forst Williamson Affiliation: Jun. 13, 2026 My name is Nancy Williamson and I live in Lincoln, Nebraska. I am still in active private practice at age 73 and am counting on my investments for retirement. I read every report and make decisions based on them. The idea of reducing quarterly reports to semi-annual is a bad one. Anyone who runs a business knows this. Please keep the reporting requirements the same.

Nancy Forst Williamson
402-432-9181
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Nancy Haisenleder — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy Haisenleder Affiliation: Jun. 13, 2026 Please keep the reporting quarterly. As reports are digital now, and I'm sure internal company reports are done at least quarterly, there is no good reason to make this change.

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nancy holliday — Jun 13, 2026
Subject: Comment on S7-2026-15 From: nancy holliday Affiliation: Jun. 13, 2026 Don't repeat our mistakes.

Nancy Holliday

Nancy McCann — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy McCann Affiliation: Jun. 13, 2026 As an everyday investor, I rely on quarterly reports to stay informed and make sound financial decisions. Waiting six months for updated information feels like a step backward in transparency and accountability. Please keep the current quarterly reporting requirements in place to ensure all investors have timely access to important information.

Nancy McCann - Teacher

Nancy Mullins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy Mullins Affiliation: Jun. 13, 2026 Please keep quarterly reports. Investors deserve time to redistribute their portfolios and lessen risk.

Nancy J Mullins

Nancy P. — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy P. Affiliation: Jun. 13, 2026 Quarterly reporting is essential for managing our finances. If that ends we could lose 1/3 of our savings

Nancy Poznak

npoznak@gmail.com
C: 443-487-7553

Nancy Romeo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy Romeo Affiliation: Jun. 13, 2026 Why do you hate the American people so much? Maybe prove that you don't.

Nancy Rufty Schandelmeier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nancy Rufty Schandelmeier Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 25 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

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nancy sieber — Jun 13, 2026
Subject: S7-2026-15 Comment From: nancy sieber Affiliation: Jun. 13, 2026 The money I worked for and saved should be seen as many times as possible and changing my options to see my money should not be changed. Crooks always try to make things worse and this new attempt is sickening. My money should be seen by me quarterly. Period!

Sent from my iPhone

Nancy Socolof Zeldin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nancy Socolof Zeldin Affiliation: Jun. 13, 2026 Must keep-integrity matters. Please

Nancy Socolof Zeldin
Arizona License # SA566240000
HomeSmart Advantage Group
Cell 520.977.5973

"Acts of kindness never die. They linger in the memory, giving life to other acts in return."

Nancy Wissel — Jun 13, 2026
Subject: S7-2026-15 From: Nancy Wissel Affiliation: Jun. 13, 2026 Nancy Wissel, Indiana. I served as the senior deputy, enforcement for the Indiana Securities Commission. Eliminating the requirement for quarterly financial reports will result in greatly increased potential for fraud. Investors deserve the protection of quarterly reports.

Get Outlook for iOS

Naomie Hess — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Naomie Hess Affiliation: Jun. 13, 2026 I want quarterly reporting! I am an average U.S. citizen and have been investing for more than 40'years. Because of that, my retirement is sound. I have all of my grandchildren investing.

Sent from my iPhone

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natalie green — Jun 13, 2026
Subject: S7-2026-15 Comment From: natalie green Affiliation: Jun. 13, 2026 Quarterly reporting needs to remain!

Sent from my iPhone

Natasha Hopkinson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Natasha Hopkinson Affiliation: Jun. 13, 2026 Honesty goes with transparency Natasha a senior who has seen a lot

Sent from my iPhone
Natasha Hopkinson

Nathan Harbert — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nathan Harbert Affiliation: Jun. 13, 2026 Keep the Quarterly Report!

Sent from my iPhone

Nathan Huhn — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nathan Huhn Affiliation: Jun. 13, 2026 Quarterly reporting puts power in the hands of the people. Blinding us to the performance of the market makes it impossible to invest for our futures.

Naurlene Private citizen — Jun 13, 2026
Subject: File No. S7-2026-15 From: Naurlene No get out of jail free should be allowed!!!

Neil Price — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Neil Price Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
To find out that the ability to make informed decisions on information that has been publicly available is going to be taken aware is a direct path to a unfair marketplace that will cater to the already wealthy and groups already in a position of power and knowledge leaving the ability for building a

better future lost to the interests of corporations. Corporations that's have already done as much to keep the playing field tilted to their advantage and with this action the SEC is showing that the corporate interest is still working to dominate the industry.

Please know as a retail investor I hope that our ability to have this information will keep being a publicly available tool in my quest to provide as much research ability as the corporations will have in this exclusive way to keep my chances to flushish in the distance, egulated to the past and never to achieve any form of financial freedom.
Please don't let this come to pass.
I would be more then happy to express more reasons so contact me for any future discussions.

Thank you
Neil Price

Nemo1516n Niemaczek — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nemo1516n Niemaczek Affiliation: Jun. 13, 2026 We want Quartly it's our money being invested.

Nemo1516n Niemaczek — Jun 13, 2026
Subject: From: Nemo1516n Niemaczek Affiliation: Jun. 13, 2026 We have the right to know quartly what is hoing on in our investments... Thank you.

Nicholas Canzano — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nicholas Canzano Affiliation: Jun. 13, 2026 Reducing transparency, at this time, when "Private" markets already have a huge advantage over retail is inexcusable. It's ironic that at a time when information is much more available to assist in decision making, this would reduce its availability. This step. Along with 24 hr. Trading, will destroy retail.

Nicholas Canzano

Nicole Nash — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nicole Nash Affiliation: Jun. 13, 2026 My name is Nicole, I am a nurse, and I live in the DMV. I want to know what the money I make from keeping other human beings alive is doing on a quarterly basis. I also don't want to make tech bros rich while they actively tear apart the fabric of society.

Nikki Lee — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Nikki Lee Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This is harmful to us as investors when we have to wait six months to make decisions concerning our investments. We can not make good decisions for our well-being , retirement portfolios etc...The ruling would give companies the opportunity to commit fraud on an unprecedented level.

We need transparency to remain at every level and the only way to do that is to maintain quarterly reports.
Do what is right by and for the American people.
Sincerely
Ms Lee

Nilo Gutierrez — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nilo Gutierrez Affiliation: Jun. 13, 2026 Don't you dare!!

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Nina — Jun 13, 2026
Subject: S7-2026-15 From: Nina Affiliation: Jun. 13, 2026 Accountability is becoming more and more avoidable to the point of easy money being the norm. Ethics, integrity, and empathy are becoming extinct. Leaders have become the the examples for justifying corruption. Please. Do not make it even easier to be the bad guys.

Sent from Nina Abbott's iPhone

Nina Newcomb — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nina Newcomb Affiliation: Jun. 13, 2026 Nina Newcomb, retired from Honeywell, Columbia, SC
PLEASE KEEP QUARTERLY REPORTING…
I have some retirement income from my former employer and Social Security, BUT the vast majority of my income is from investments passed down from family & maintained by me when I was working. I WANT TO SEE THESE REPORTS AS OFTEN As POSSIBLE …DO NOT LOWER THEIR FREQUENCY!!!

Sent from my iPhone

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nina saritsoglou — Jun 13, 2026
Subject: S7-2026-15 Comment From: nina saritsoglou Affiliation: Jun. 13, 2026 If this happens I will pull my money out .

Sent from my iPhone

Nita Buchanan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nita Buchanan Affiliation: Jun. 13, 2026 It's a horrible trade for

those of us who have worked hard to have a future investment for our retirement. Stop playing games with our investments!

Nneka Soyinka — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Nneka Soyinka Affiliation: Jun. 13, 2026 Nneka Soyinka
Privacy Manager
Atlanta, GA

This matters to me because my generation can't rely on pensions like generations before. The stock market is our primary retirement vehicle and it deserves fair and appropriate governance.

Norm Montgomery — Jun 13, 2026
Subject: S7-2026-15 Comment From: Norm Montgomery Affiliation: Jun. 13, 2026 Transparency is vital, and any reduction harms investors and further reduces public security. The benefit to companies dealing truthfully is trivial, unjustified by the downside. Quarterly reports were mandated in response to previous problems, so ending them will allow a recurance.

Norma Calabro — Jun 13, 2026
Subject: S7-2026-15 Comment From: Norma Calabro Affiliation: Jun. 13, 2026 This is obscuring the financial condition of my
investments from me. Totally
unacceptable .

Norma Pennie — Jun 13, 2026
Subject: S7-2026-15 Comment From: Norma Pennie Affiliation: Jun. 13, 2026 Norma Pennie, retired, it should be quarterly. People need to know what's going on to help them make good and fair financial decisions.

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notarohome — Jun 13, 2026
Subject: Comment on S7-2026-15 From: notarohome Affiliation: Jun. 13, 2026 Should stay quarterly!

Np HOME. non-college Art work-Ideas Shows — Jun 13, 2026
Subject: S7-2026-15 Comment From: Np HOME. non-college Art work-Ideas Shows Affiliation: Jun. 13, 2026 No. Stop trying to help companies and make it easy for them to swindle us. Make better laws to protect us. Ask the ones who do that.

Nyota Bali — Jun 13, 2026
Subject: S7-2026-15 Comment From: Nyota Bali Affiliation: Jun. 13, 2026 The public need financial

transparency from Wall Street, leaving the public out of these insider trading deals is what allowed for the 2008 crash
-Stephanie Suastegui
Sent from my iPhone

Olesya Zalata — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Olesya Zalata Affiliation: Jun. 13, 2026 I oppose moving from quarterly to semiannual SEC reporting because transparency tends to decrease when disclosure becomes less frequent. Investors rely on regular reporting to monitor financial performance, identify risks early, and hold management accountable. Longer reporting intervals equals larger information gaps, which can make it easier for problems to go unnoticed and harder for ordinary investors to make informed decisions.

Olesya Z, Accountant, Anchorage AK

Sent from my iPhone

Oljma Thomas — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Oljma Thomas Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Who are you guys catering to definitely not to little guys. This is totally BS

Oran Carter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Oran Carter Affiliation: Jun. 13, 2026 I remember Enron, we don't need that again!

P.A. Talbot — Jun 13, 2026
Subject: S7-2026-15 From: P.A. Talbot Affiliation: Jun. 13, 2026 Hey the good **** Nazis out of the White House now!

P.A. Talbot — Jun 13, 2026
Subject: S7-2026-15 From: P.A. Talbot Affiliation: Jun. 13, 2026 GET the god **** Nazis out of the White House now!

Paige Carter — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paige Carter Affiliation: Jun. 13, 2026 This will benefit no one who needs to save money and live off retirement. This change is wrong. I am against it and will vote out anyone involved in the approval.

Pam Buennemeyer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pam Buennemeyer Affiliation: Jun. 13, 2026 Please do not allow companies to report financials only 2X a year. We need to keep the clarity of quarterly reporting. We are close to retirement and all our life savings depend on clear reporting to make safe decisions.

Pam Buennemeyer

Pam Doughty — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pam Doughty Affiliation: Jun. 13, 2026 Absolutely 💯 NOT

Pam Haskell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pam Haskell Affiliation: Jun. 13, 2026 What is the Republican regime trying to do to us!!!!

Sent from my iPhone

Pam Thomas — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pam Thomas Affiliation: Jun. 13, 2026 Absolutely NOT! Quarterly reporting is not a good thing in today's world. To much damage can be done and money possibly lost.

The only reason for this would be to rob the general public of hard earned money put away into investment accounts. The middle class is already on the chopping block by all the really rich people. We need a fighting chance.
Trump and his minions only care about themselves!

Pam Thomas

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Pam Wagar — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pam Wagar Affiliation: Jun. 13, 2026 Pam Wagar, Retired CPA. This does not help manage portfolios at a time when we need timely information. Many things can happen in a three-month period and disaster could happen in a six-month period with no one

knowing but the "insiders." Investors should be able to understand what is happening in a more timely manner.

Pam Wagar — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pam Wagar Affiliation: Jun. 13, 2026 Pamela Wagar, Retired CPA. This does not help manage portfolios at a time when we need timely information. Many things can happen in a three-month period and disaster could happen in a six-month period with no one knowing but the "insiders." Investors should be able to understand what is happening in a more timely manner.

Pamela Chavez Hutson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Chavez Hutson Affiliation: Jun. 13, 2026 I do not wish for corporations to submit their financial reports only twice a year as it was in 1955. I think it should remain as is. PCHutson

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PAMELA CINCEL — Jun 13, 2026
Subject: S7-2026-15 Comment From: PAMELA CINCEL Affiliation: Jun. 13, 2026 We must keep quarterly reports to keep all honest.

Sent from my iPad

Pamela Coleman — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Coleman Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I oppose the change in quarterly filings. I worked in two aspects of governmental finance and have seen a increased uptick in fraud and "stretching the rules" on a local level and cannot comprehend the vastness fraud will occur with the available funds this will provide. When looking at the local band treasurer "borrowing funds to make ends meet" and the tiny amount that example brings forth, I can only imagine the temptation this would bring. The only way to catch fraud is to set benchmarks for review. I do not want someone to have undocumented access to my hard earned earnings to eventually be pardoned for improperly using/investing said fund. Audits are based on benchmarks, keep them there. (I am sure AI will be able to file it with no effort, right?)

Pamela Engel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Engel Affiliation: Jun. 13, 2026 To the esteemed decision-makers influencing financial disclosure policies,

I am writing to advocate strongly for the preservation of quarterly financial reporting requirements. My perspective is rooted in a deep conviction that robust transparency is not merely a regulatory preference, but an indispensable pillar supporting both the vitality of our investment landscape and the fundamental health of the broader economy.

Timely and consistent financial disclosures, delivered on a quarterly basis, form the bedrock of informed decision-making for investors across the spectrum, from individual savers to large institutional funds. This regular cadence of data empowers them to accurately gauge a company's operational performance, assess its financial stability, evaluate investment risks, and effectively allocate capital. Reducing this frequency would inevitably create an information void, fostering uncertainty, increasing speculative tendencies, and ultimately eroding the trust essential for a vibrant capital market. An investment environment characterized by clear, consistent data is crucial for efficient capital allocation, which in turn fuels innovation, job creation, and sustainable economic growth.

Moreover, the significance of regular transparency extends far beyond the immediate interests of shareholders. Quarterly reporting provides critical insights that enable policymakers, economists, and the public to monitor economic trends, anticipate potential challenges, and identify emerging opportunities with greater clarity. A market operating with high levels of transparency is inherently more resilient, predictable, and fair. Conversely, any move to lessen these disclosure requirements risks creating information asymmetries that could destabilize markets, hinder equitable participation, and impede long-term economic prosperity.

As a retired educator and a concerned citizen from Wisconsin, I have always believed in the power of knowledge and clarity. These principles are just as vital for our economic system as they are in education. Upholding quarterly reporting is not simply about maintaining a bureaucratic standard; it is about upholding a commitment to an open, equitable, and robust economic future for all Americans.

I respectfully urge you to ensure that quarterly financial reporting remains a foundational requirement.

Sincerely,

Pam Engel
Retired Educator and Concerned Citizen
Wisconsin

Pamela Hamilton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Hamilton Affiliation: Jun. 13, 2026 PKeep it. If it ain’t broke, don’t fix it. SEC has more important issues. Stop playing roulette with our hard earned money. Pam Hamilton, retiree,
Sent from my iPhone

Pamela Jackson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Jackson Affiliation: Jun. 13, 2026 Knock off the constant hollowing out of our country's democratic government.

PAMELA MAUNE — Jun 13, 2026
Subject: Comment on S7-2026-15 From: PAMELA MAUNE Affiliation: Jun. 13, 2026 Please at least keep the Quarterly earnings reporting and in fact consider mandating Monthly reports. I saw the loss

my uncle had sustained in prior downturn when I was just a kid in colleg. Sad Do not mess with regular small investors to the benefit or corporations

Sent from my iPhone

Pamela Myers — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Myers Affiliation: Jun. 13, 2026 I am a retired RN with savings I rely upon. Quarterly reporting transparency is needed. The past has shown that quarterly reports are desirable for investors. We all want our hard earned investments to grow. Quarterly markets trade rich. Semi-annual markets trade cheap. We will be farther behind what insiders know.
Thank you, Pam Parsons Whitsett, NC

Sent from my iPhone

Pamela Sears — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Sears Affiliation: Jun. 13, 2026 No way. Don't go backwards and get out of my IRA

Have a great day!

Pam Sears

Pamela Tihista — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pamela Tihista Affiliation: Jun. 13, 2026 No way we are going back to the 50s. What insanity is this?

Pamela Willie — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pamela Willie Affiliation: Jun. 13, 2026 Absolutely not, we need SEC to be quartly, I don't trust only twice a year, too much can happen! I'd like to know who is behind this nonsense!

Sent from my iPad

Pantea — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pantea Affiliation: Jun. 13, 2026 As an investor, it's imperative to have quarterly financial reporting for transparency and adequate knowledge on how our investments are performing to make knowledgeable decisions timely. SEC & FINRA have for many years advocated for shareholder transparency and I urge you to still continue to advocate for the

shareholder.

Sent from my iPhone

Pat — Jun 13, 2026
Subject: SEC REPORTING From: Pat Affiliation: Jun. 13, 2026 Six months is too long. With computers generating a report is a matter of hitting a few keys.

Sent from AOL on Android

Pat — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pat Affiliation: Jun. 13, 2026 This is absurd. It is against the public interest and and yet another erosion of protections in place for the good of the economy and financial systems.

Pat — Jun 13, 2026
Subject: File No. S7-2026-15 From: Pat Unacceptable. Do we NEVER learn from history or is this just another scam by this administration? Americans do NOT trust this government. The more deregulation, the more distrust. Regulations have always been needed because the greedy can't be trusted to do the right thing. Keep reporting the same may restore a tiny piece of trust.

Pat C — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pat C Affiliation: Jun. 13, 2026 We deserve full disclosure --we need quarterly reporting

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Pat Carrier — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pat Carrier Affiliation: Jun. 13, 2026 The entities owe transparency and quarterly reporting of how money is handled.

Pat Fowlkes — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pat Fowlkes Affiliation: Jun. 13, 2026 I am retired and I need to see what's happening with my investments.
With technology, it should be easier to get information to stakeholders quickly. There is no good reason to delay.

Patricia Fowlkes

Pat Martin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pat Martin Affiliation: Jun. 13, 2026 Pat Martin, small stockholder & investor. I'm 77 and 6 month reporting is not sufficient information to adequately monitor.
Leave monitoring quarterly!

Pat Montgomery — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pat Montgomery Affiliation: Jun. 13, 2026 As a CPA who has worked
for and audited publicly traded entities, the quarterly reporting is essential. I have found fraud in every one of the entities where I have worked and audited. These entities must be held accountable, on every level. Decreasing reporting requirements only opens more doors for fraud, waste, and abuse.

PATRICA KESSINGER — Jun 13, 2026
Subject: Comment on S7-2026-15 From: PATRICA KESSINGER Affiliation: Jun. 13, 2026 I say leave things the way they are now. I am on a fixed income. Have a little money saved and can't afford to lose it. Patricia Kessinger

Sent from my iPhone

Patrice Lockert Anthony — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patrice Lockert Anthony Affiliation: Jun. 13, 2026 Please continue your quarterly reporting. It is difficult enough with rampant corruption among politicians who trade on information that gives them access to wealth everyday Americans do not have (and they (the politicians) shouldn't have). We only have access to the SEC reports four times a year. The corrupt have daily access. Please don't enable their corruption by limiting our access. Thank you.

Sent from my iPhone

Patricia Cwick — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patricia Cwick Affiliation: Jun. 13, 2026 Patricia Cwick. retired from Verizon. I saved all my working career and these changes are only good for FRAUDSTERS. I also deserve to continually monitor my investments constantly! DO NOT CHANGE THIS! This is urgent! No more of this Trump garbage. It's my money not his!

Patricia Donohue-Carey — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Donohue-Carey Affiliation: Jun. 13, 2026 Patricia Donohue-Carey

Sr. Staff Assistant
Syracuse NY

Hardworking Americans on the verge of retirement need, want and expect the SEC's rules to help safeguard our invested earnings, not put them at increased risk. Do not change to semiannual reporting.

Do the right thing!

Sent from my iPhone

Patricia Flaherty — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Flaherty Affiliation: Jun. 13, 2026 Leave reporting at 4cx a year
I can't afford a loss. I've been loosing since Trumps first term then recouped a bit now I'm losing again.
I'm retired , old and on a limited income. I can't afford twice a year reporting.
Thank you
Patricia Flaherty

Happy,Joyous and Free

Patricia Harris — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Harris Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Investing in securities when you have been blindfolded is wrong. Don't hide facts from investors. Everything is stacked against those who are not privy to insider information. Please don't do this!

Patricia Hickson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Hickson Affiliation: Jun. 13, 2026 This is a very bad idea and has been tried before. However, the US has been on quarterly reporting for over 50 years. Since I'm now a senior citizen living off some meager investments, I need to have all the information possible so I can continue to pay my living expenses. History has shown that s with semi-annual reporting, people experience very real losses to their investments.

Patricia Landry — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Landry Affiliation: Jun. 13, 2026 I'm a retired educator living in Boston. I have a retirement account which I receive a monthly report. I oppose reporting twice a year. I need to continue receiving monthly reports on my retirement account so that I may plan accordingly.
Doesn't anyone have the guts to say No? Twice a year isn't helpful to me and to citizens who

contributed to a personal retirement fund to sustain them in their "golden years",
Work for We, The People and protect our funds.

PATRICIA LESTZ — Jun 13, 2026
Subject: S7-2026-15 From: PATRICIA LESTZ Affiliation: Jun. 13, 2026 We the people want quarterly reporting!
No discussion

Sent from my iPhone

Patricia Major — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patricia Major Affiliation: Jun. 13, 2026 Stop making it harder for middle class consumers who invest in the stock market to get ahead. It’s already common knowledge that these companies only care about how much money they make. Don’t let them hide their earnings!

Sent from my iPhone

Patricia Marland — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patricia Marland Affiliation: Jun. 13, 2026 NO !!!!!! LEAVE IT ALONE!!!!! QUARTERLY!!!!

Patricia Norris Garber — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patricia Norris Garber Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for investors to stay informed. Don’t change!

Patricia Garber
Retired educator
Investor
3

Sent from
My iPhone
Please pardon typos
Patricia

Patricia Pardo — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Pardo Affiliation: Jun. 13, 2026 Quarterly reports provide important data for researchers.
Patricia Pardo
(Librarían (retired)

Miami FL

Patricia Price — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patricia Price Affiliation: Jun. 13, 2026 Please continue quarterly reporting.
Patricia Price

Patricia Russell — Jun 13, 2026
Subject: S7-2026-15 From: Patricia Russell Affiliation: Jun. 13, 2026 Please keep CEO reporting quarterly. It is doing im
portant work.

Pat Russell
Apopka, FL

Patricia Sissy O'Hara — Jun 13, 2026
Subject: S7-2026-15 From: Patricia Sissy O'Hara Affiliation: Jun. 13, 2026 They are already getting away with far too much, many times at our expense.

Patricia Teter — Jun 13, 2026
Subject: S7-2026-15 From: Patricia Teter Affiliation: Jun. 13, 2026 Patricia Teter, Director
Provenance Associates, Oklahoma
Please do not allow companies to run rampant, grifting their businesses and employees. Save Quarterly Reporting!!!

Patricia Thiele — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Thiele Affiliation: Jun. 13, 2026 Americans can’t afford any reduction in their portfolios. My name is Patricia Thiele, Las Vegas, and I am a retired teacher. I have saved as much as I could over the years and the money I have invested is what I have to live on. If we have tried this before with disastrous results, why would we want to do it again?

Sent from my iPhone

Patricia Turner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patricia Turner Affiliation: Jun. 13, 2026 Companies need to be held to a higher standard, especially now when they are paying less than their fare share in taxes. Losing a third of my lifetime savings would (which is not that much) would devastate me and my family financially. P. Turner, Virginia, tetired

Sent from my iPhone

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patricia williams — Jun 13, 2026
Subject: Comment on S7-2026-15 From: patricia williams Affiliation: Jun. 13, 2026 Please don't make the same mistake a third time. I'm already barely getting by as a retired person. Don't make it worse.

Sent from my iPad

Patrick Moody — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patrick Moody Affiliation: Jun. 13, 2026 Transparency is trust. Please keep the books open.

Yahoo Mail: Search, Organize, Conquer

Patrick Polazzo — Jun 13, 2026
Subject: S7-2026-15 Comment From: Patrick Polazzo Affiliation: Jun. 13, 2026 Please keep the information coming. The information that is provided with quarterly reporting provides investors regular insight into the operations of a firm. I'm the CEO of a Private Equity backed construction company and can tell you with certainty that without monthly reporting, the investors who put money into the company would be very concerned. Business can, and often does, change on a dime and they must have the information needed to protect their investment. The same holds true for public companies. Not reporting quarterly is a way to protect those not properly stewarding their investors capital

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patti Hubbard — Jun 13, 2026
Subject: Comment on S7-2026-15 From: patti Hubbard Affiliation: Jun. 13, 2026 Keep it the same. It is essential for us be able to reviews snd move our funds that are under performing

Patricia Hubbard

Patti M — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Patti M Affiliation: Jun. 13, 2026 If that what they plan on doing then for me its time to sell and buy gold. They took enough of our money. SO I SAY NO !!! to changing the reports to yearly it will wipe me out.

Patty Weber — Jun 13, 2026
Subject: S7-2026-15 From: Patty Weber Affiliation: Jun. 13, 2026 Do not change what is already in place to prevent fraud and protect!

Sent from my iPhone

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paul d. phillips — Jun 13, 2026
Subject: Comment on S7-2026-15 From: paul d. phillips Affiliation: Jun. 13, 2026 Paul D. Phillips, Bastrop Texas, 78 and retired. I want reporting left as it is. Me loosing one third or one half of my retirement would be devastating and considered criminal. Do not do this.

Sent from my iPhone

Paul Dupre — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Paul Dupre Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We need quarterly reporting to maintain the integrity of the markets and to adequately price companies in said markets. Bi-annual reporting would hinder valuations and encourage manipulation intra-quarters even more so.

Additionally, this we hurt jobs as accounting staffs in industry would either hire seasonally or outsource all together.
Please do not pass this rule.

Paul Gammarano — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paul Gammarano Affiliation: Jun. 13, 2026 Toward keeping the quarterly reports, wouldn't a CHANGE.org petition become a timely initiative to get a large number of participants to send a concerted message to keep the status quo ?!

Thanks for considering this significant issue resolution!

P J Gammarano Sr MA JD NY Bar CPPB

Paul Grustans — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Paul Grustans Affiliation: Jun. 13, 2026 No. Today, my Apple Watch gives me a continual read-out of my vital signs. That is the way of the future. The same with proposed Quarterly Reporting. It is out-of-date the moment it is initiated.

Paul

Paul MacDonald — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paul MacDonald Affiliation: Jun. 13, 2026 No.
I don't like my view limited so much.
Leave it the way it is untouched.
Thanks!

Sent from my iPhone

Paul Mendelsohn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paul Mendelsohn Affiliation: Jun. 13, 2026 I am a retired teacher and worked all my life for my savings, which I depend on-- which are invested stock and bond funds. Flying blind for 6 months creates less transparency, greater opportunity for fraud and a threat to our overall economy.

Paul Mendelsohn
Cherry Valley, NY

Paul Napoli — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paul Napoli Affiliation: Jun. 13, 2026 Keep corporations honest by keeping quarterly reporting

Sent from my iPhone

Paul Sweeney — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Paul Sweeney Affiliation: Jun. 13, 2026 Please do not turn the clock back on financial disclosures.
We tried that with Reagan deregulation and repealing Glass-Steagall under Presidents Clinton and Bush II.
The result was the savings & loans collapse & recession and the even worse Great Recession.
Thank you.
Paul Sweeney
Austin, Texas

Paula Byrnes — Jun 13, 2026
Subject: S7-2026-15 From: Paula Byrnes Affiliation: Jun. 13, 2026 Hey SEC, you need to be transparent and keep reporting on a consistent basis. You do not need to hide performative data. It is important that we are able to see accountability and know performance is strong and happening.
Paula Byrnes

Sent from my iPad

Paula Deanda — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Paula Deanda Affiliation: Jun. 13, 2026 Paula Deanda
Health Care Consultant
Scottsdale, AZ
A well functioning society learns from past mistakes and does not repeat them. What is currently being proposed was already tried from 1955 to about 1970 and did not work well for investors. Please keep reporting as a quarterly process. I personally do not want to see my hard earned investments lose value as I am sure it will if this is implemented. Reconsider this change and do not go forward with this.

Sent from my iPhone

Paula Flaherty — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Paula Flaherty Affiliation: Jun. 13, 2026 Quarterly reporting is of great importance in today's world. Without the frequent disclosures, the market becomes less attractive due to increased risk with longer periods of no information.
We should not go back to the 1950s when everything now moves at a much faster pace. There is no excuse for delays in disclosure.

Yahoo Mail: Search, Organize, Conquer

Paula Ha — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paula Ha Affiliation: Jun. 13, 2026 As a stock market investor and a retiree who relies on investments for income, I want quarterly reporting. With automation today, the effort involved is not unreasonable. A lot can change in the health of a company over 6 months. Insiders will be given an even greater advantage in investments.
Paula Hahnert, IT Director retired.

Paula Hoffman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paula Hoffman Affiliation: Jun. 13, 2026 I want to know what they are doing now not six months later. I think they should report ever two months.

Paula Lynch — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Paula Lynch Affiliation: Jun. 13, 2026 My name is Paula Lynch. My job title is Tier 2 Advocate, Web and Titles Support, BMW FS. Please keep transparency in reporting and report quarterly. As an older American with investments, the risk is to high to roll back current reporting and face a loss. Thank you.

Paula Lynch

PAULA MARTZ — Jun 13, 2026
Subject: Comment on S7-2026-15 From: PAULA MARTZ Affiliation: Jun. 13, 2026 I want to keep getting the reports quarterly.

Sent from my iPhone

Paula Ruehling — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paula Ruehling Affiliation: Jun. 13, 2026 Please do not make this change. I'm 69 and need to know what's going on with my retirement investments. This change would only harm the American consumer who has worked hard to save and invest.

Paula Ruehling

Paula Warren — Jun 13, 2026
Subject: S7-2026-15 From: Paula Warren Affiliation: Jun. 13, 2026 Paula H. Warren
Retired
Bushkill. PA

Accountability — it's why the SEC exists. Removing the signature requirement on quarterly reports weakens the credibility of the entire reporting process. That's unacceptable.

Keep signature requirements on a quarterly basis — and save the ideals of truth, integrity and accountability in business! The public demands it and deserves it!

Paula Wilson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Paula Wilson Affiliation: Jun. 13, 2026 Don't change anything. Leave things the way they are supposed to be!

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paulette meyette — Jun 13, 2026
Subject: Comment on S7-2026-15 From: paulette meyette Affiliation: Jun. 13, 2026 I like quarterly statements and not go back to the 1950's. Which it seems they want, which isn't good for us regular folks. Many of us depend on this in our retirement. We Want Quarterly Statements Please.

Paulette Woodard — Jun 13, 2026
Subject: S7-2026-15 From: Paulette Woodard Affiliation: Jun. 13, 2026 Please keep the reporting quarterly! The competition helps inspire companies and keeps more info out where people are

talking about it and doing their best for the USA!

Thank you,
Paulette Woodard

Paxon McGee — Jun 13, 2026
Subject: S7-2026-15 From: Paxon McGee Affiliation: Jun. 13, 2026 I'm Paxon McGee, a parts driver from the Charlotte area. I have dealt with corrupted management in my almost half a decade in working for dealerships. Some of these people in management make decisions that hurt the people at the bottom of the totem pole and it's absolutely criminal. I have no way of having a chance of saving to buy a house when people like this are controlling my income.

Sent from my iPhone

Peggy Garrett — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Peggy Garrett Affiliation: Jun. 13, 2026 Just stop! I want quarterly reports and I want this hideous regime to quit messing with my hard earned retirement!!!

Peggy Muzzall — Jun 13, 2026
Subject: S7-2026-15 Comment From: Peggy Muzzall Affiliation: Jun. 13, 2026 Stop destroying this country.

Sent from my iPhone

Peggy Sexton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Peggy Sexton Affiliation: Jun. 13, 2026 Necessary!!!

Peggy Youngs-Knightley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Peggy Youngs-Knightley Affiliation: Jun. 13, 2026 Peggy Youngs Knightley. Mi chigan resident. I'm retired and that money I've invested is my retirement.

Penny — Jun 13, 2026
Subject: S7-2026-15 Comment From: Penny Affiliation: Jun. 13, 2026 Penny Moyer, Retired - My spouse and I are retired after years of investing and need to be able to react to negative performance before it adversely impacts our savings.

Perry Price — Jun 13, 2026

Subject: S7-2026-15 Comment From: Perry Price Affiliation: Jun. 13, 2026 transparency has a business cost. you're looking for a money advantage. we voters just want an opportunity to invest in reality.

Personal — Jun 13, 2026
Subject: S7-2026-15 Comment From: Personal Affiliation: Jun. 13, 2026 As a retired person who depends on the success of his investments I want quarterly reporting to continue. That choice is not up to the government but up to us who elect you and can replace you in the next election vote wisely

Sent from my iPhone

Peter Di piazza — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Peter Di piazza Affiliation: Jun. 13, 2026 Market is doing fine if it’s not broken. Don’t try & fix it. Leave it alone

Sent from my iPhone

Peter Fitch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Peter Fitch Affiliation: Jun. 13, 2026 Peter Fitch, small business owner, and investor: this is ridiculous. Quarterly reporting has been around for many years because it promotes transparency and enables investors to closely monitor the businesses they invest in. If the rule changes to allow semiannual reporting, investment in companies who choose the new standard will fall because investors will have less confidence that the company is managing itself adequately.

Sent from my iPhone

Peter Lupien — Jun 13, 2026
Subject: S7-2026-15 From: Peter Lupien Affiliation: Jun. 13, 2026 I’m Pete Lupien, millwright, Massachusetts , and I think quarterly reporting is needed because the corporations will inevitably steal from the workers if they can.

Sent from my iPhone

Peter Monaco — Jun 13, 2026
Subject: S7-2026-15 Comment From: Peter Monaco Affiliation: Jun. 13, 2026 Transparency is paramount, especially as technology allows for so much innovation and business becomes increasingly technical. Shareholders, especially retail, deserve to be able to judge and review the companies they choose to invest in. Quarterly reporting is key to us retail shareholders. The government’s duty is to the people, not to private interest.

Peter M, auto finance loss mitigator

Peter Sawyers — Jun 13, 2026
Subject: S7-2026-15 Comment From: Peter Sawyers Affiliation: Jun. 13, 2026 Quarterly results provide all investors with better, more frequent information about company performance. Less frequent reporting would significantly reduce insight, especially for small investors.

Petrea Delich — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Petrea Delich Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Transparency should be a priority of any of our government agencies. This proposed law takes much of that away. It would be great if the SEC could maintain its integrity with the people, as during this current time we find ourselves in. It is becoming more difficult to to trust the big coporations already.This proposed change only serves to allow the big corporations to be less transparent and to act with less integrity to the people

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Phil — Jun 13, 2026
Subject: S7-2026-15 Comment From: Phil Affiliation: Jun. 13, 2026 Keep report quarterly.

Sent from my Galaxy

Phil Preston — Jun 13, 2026
Subject: S7-2026-15 From: Phil Preston Affiliation: Jun. 13, 2026 It goes along with controlling insider trading.... Lets keep controls in place/

Philip Barger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Philip Barger Affiliation: Jun. 13, 2026 Quarterly reporting helps keep business's honest about stockholders money!!

Performance Packaging Solutions
LLC

* this email has been sent from a mobile device, I apologize for any spelling or grammatical errors.*

PHILIP THOMPSON — Jun 13, 2026
Subject: Comment on S7-2026-15 From: PHILIP THOMPSON Affiliation: Jun. 13, 2026 Please keep the quarterly
reports, I need to have more control over my investments not less
Philip Thompson. Moon twp
Pa 15108

Phillip Black — Jun 13, 2026
Subject: S7-2026-15 Comment From: Phillip Black Affiliation: Jun. 13, 2026 We need quarterly reporting to continue for transparency. Our livelihoods/financial security depend on accountability and up-to-date/current market information.

Regards,
Phil and Martha Black

Sent from my iPhone

Phillip Murray — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Phillip Murray Affiliation: Jun. 13, 2026 As a small investor I find this proposed change appalling because it gives a massive advantage to insiders and could make the market even more volatile.
Phillip Murray, Retired, Florida

Sent from my Pixel

Pierre Evans — Jun 13, 2026
Subject: S7-2026-15 Comment From: Pierre Evans Affiliation: Jun. 13, 2026 I have been actively invested in the stock market throughout my career as an IT Administrator for the last 30 years in several publicly listed firms. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Regards,Pierre Evans

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Pierre Fevrier — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Pierre Fevrier Affiliation: Jun. 13, 2026 My name is Pierre. I'm a firefighter and live in north Texas. I object to companies only reporting their results twice early. The less companies have to release results, the less they are accountable, the less money for us. For most Americans who have money invested in the stock market, we are hoping to improve our quality of life and purchasing power as we get older. Social security is a joke, most of us won't see a dime. The American people deserves the right to keep companies accountable after we have bailed

failing big companies so many times in the last 20-30 years and more. We do not want to do that again, ever. It’s time the little man gets treated fairly instead of being exploited.

Sent from my iPhone

PJJones — Jun 13, 2026
Subject: S7-2026-15 Comment From: PJJones Affiliation: Jun. 13, 2026 Keep reporting ALL quarterly reports. My income depends on timely reports.

Yahoo Mail: Search, Organize, Conquer

PR Smith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: PR Smith Affiliation: Jun. 13, 2026 I do not support reporting less often. This will not help all that have investment in lieu of pension plan. Transparency is important to investors as well as creditors.

Sent from my iPhone

Priscilla Hunt — Jun 13, 2026
Subject: S7-2026-15 Comment From: Priscilla Hunt Affiliation: Jun. 13, 2026 I am a retiree depending on small investments to help fund my living expenses. Please, PLEASE don't make corporations even LESS transparent than they already are. Please continue to require quarterly reports.
Priscilla R Hunt

Professor Frequency — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Professor Frequency Affiliation: Jun. 13, 2026 I am Steve Mathews, Master's level group psychotherapist, retired. I live in south central Louisiana. I do not want my life savings to lose a third of its value, as it will under a change to twice annual instead of quarterly reporting. Rules which favor large corporations and billionaires at the injury of ordinary small investors will concentrate national wealth into ever fewer hands. That will set up America's economy for another collapse like the market crash of 1929. It will function in contravention of the SEC's regulatory mission, which is its reason for existence.

Purnima Nanayakkara — Jun 13, 2026
Subject: Keep reporting quarterly From: Purnima Nanayakkara Affiliation: Jun. 13, 2026 Dear SEC Millions of people have years of savings in the US markets. We cannot afford to lose it all in experiments or decisions that will benefit a few.

The reason we invest in these assets in this country is because historically the US regulatory bodies have been transparent and instituted checks and balances to protect all shareholders. The big investors will continue to fund their own proprietary research.

By making reporting semi annual small investors will lack the information they depend on. Insider trading will increase and we will all be worse off for lack of information about companies.

I hope all existing processes like lock-up periods for IPOs will also be taken into account before making such decisions. This needs to be thought through and presented as a proposal to investors before implemented. I only heard of this through social media.

Please do not stop something that works!

Thank you
P. Nanayakkara

Quez2102 — Jun 13, 2026
Subject: S7-2026-15 Comment From: Quez2102 Affiliation: Jun. 13, 2026 We went down this road once already. The quarterly's has kept the majority of company's honest or as honest as they can be. Let's avoid ENRON all over again.
This is keeping my investments safer.

Thank You,

Rachel Darling — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rachel Darling Affiliation: Jun. 13, 2026 Rachel Darling Public Relations Consultant

The Stock Market is a matter of trust as much as dollars and cents. Trust requires transparency. Don't weaken an institution critical to our economy and with it, our national security.

Rachel Quinton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rachel Quinton Affiliation: Jun. 13, 2026 I’m an investor…I need to know just like the sec knows, all the info about his farming facility or his mega portfolio. Do not change what works first millions of investors

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Rainey Craig — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rainey Craig Affiliation: Jun. 13, 2026 No way do us Senior Citizens want this to happen!

Sent from my iPhone

Rals Man — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Rals Man Affiliation: Jun. 13, 2026 Some rules changes tried are better left in past. This is one of them.

Plus the affect to professional jobs

Ramona Myers — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ramona Myers Affiliation: Jun. 13, 2026 Ms. Meyers, Program Manger, keep the quarterly reports and transparency in place. There is no reason to change this informational tool that is available to investors. Less transparency equates to not having solid knowledge about one's financial stability.

Ramona R. — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ramona R. Affiliation: Jun. 13, 2026 It is our money . We worked for it .
Keep everything transparent and straightforward. We, the people, are being taken advantage of by Medicare and Social Security. They decide how to spend our money and on whom!

Yahoo Mail: Search, Organize, Conquer

Randa Akeia — Jun 13, 2026
Subject: S7-2026-15 = 4x year From: Randa Akeia Affiliation: Jun. 13, 2026 KEEP this SEC STANDARD 4x a year

Sent from my iPhone

Randal Ridgway — Jun 13, 2026
Subject: S7-2026-15 Comment From: Randal Ridgway Affiliation: Jun. 13, 2026 I am against changing the quarterly corporate earnings report requirement. Investors need transparency. Insiders should not have an unfair advantage. Keep the quarterly report ongoing requirement.
Randal Ridgway
Retired Investor

Sent from my iPhone

Randall Rahe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Randall Rahe Affiliation: Jun. 13, 2026 This is a mistake to consider. Why screw with something that works.
RL Rahe

Get Outlook for iOS

Randy Andrews — Jun 13, 2026
Subject: S7-2026-15 From: Randy Andrews Affiliation: Jun. 13, 2026 My name is Mona Andrews, a retired Certified Nurse-Midwife living in St. Charles County, Missouri. My husband, a physician, and I are retired and part of our investment strategy is to grow our stock portfolio wisely. We actually enjoy the quarterly reporting and do believe it is imperative to the growth of our portfolio that you continue quarterly reporting. We need to make wise business decisions for our family. Without the knowledge that quarterly reporting gives it is difficult to make those decisions that are important for our potential growth and protect our disabled daughter's financial future.

Randy Cabral — Jun 13, 2026
Subject: S7-2026-15 Comment From: Randy Cabral Affiliation: Jun. 13, 2026 Bypassing quarterly reporting is a horrible idea for retail investors. Don’t do this. This will jeopardize the integrity of the American stock market.

Randy Cabral
Business owner and investor.

Raphael Miles — Jun 13, 2026
Subject: S7-2026-15 Comment From: Raphael Miles Affiliation: Jun. 13, 2026 My name is Raphael Miles, Deputy Director of Friends of + POOL and this matters to me because I want to retire and I want to protect my investments. More scrutiny means better information to make better decisions

Sent from my iPhone

Ray Lehmer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ray Lehmer Affiliation: Jun. 13, 2026 My question is Why? The figures are obviously available. Who does this benefit? Ray Lehmer Old Guy Tucson Arizona

Sent from my iPhone

Ray Robinson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ray Robinson Affiliation: Jun. 13, 2026 Quarterly reporting is necessary. Please do not change to semi-annual. .

Sent from my iPhone

Raymond Cox — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Raymond Cox Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
If information is not available to everyone, that creates insider trading.

Rebecca Eversole — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rebecca Eversole Affiliation: Jun. 13, 2026 Absolutely not!

Sent from my iPhone

Rebecca Hampshire — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rebecca Hampshire Affiliation: Jun. 13, 2026 Do not let investors steal our money and turn us into a third world country. We have saved all our lives, don't let them take it away! SEC PLEASE STOP INVESTERS FROM DOING THIS!

Rebecca Hampshire

Rebecca Harris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rebecca Harris Affiliation: Jun. 13, 2026 Stop the Steal. That means you.
By the People and for the People. That means me.
Stop stealing from the people barely making it. Steal from the billionaires all you want.

Rebecca Russell — Jun 13, 2026
Subject: S7-2026-15 From: Rebecca Russell Affiliation: Jun. 13, 2026 Hello,

My name is Rebecca and I am the COO of an SMB. Everyday Americans are losing something every day these days - rights, safety, dignity, affordability - and rolling back protections that were put in place as a result of Enron and the dotcom burst will only further contribute to this. We invest our money and take the hits, even when the market is rigged for a payout by the current administration, but in the age of AI and the world's first trillionaire - an unprecedented time to say the least - we need protections, even something as small as quarterly reporting. That's part of the deal. Wealth consolidation is at an all time high right now. Regulatory bodies shouldn't be making that easier for people at the top. It's on you to protect us from getting swindled. We're already on the cusp of an economic meltdown due to bad policy, corruption, and unnecessary international conflicts. If you want to pile onto that, the American people will know who you truly serve and protect.

Do the right thing. Keep protections in place. Americans will continue to have faith despite current bumps, but only if you uphold your part of the deal.

Thank you for your time,

Rebecca

Sent from my iPhone

Rebecca Simon — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rebecca Simon Affiliation: Jun. 13, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Rebecca C. Simon

Rebecca Thomas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rebecca Thomas Affiliation: Jun. 13, 2026 Rebecca Thomas
74 years old
Required minimum distributions on multiple stock portfolios in retirement accounts

Sent from my iPhone

Rebecca Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rebecca Williams Affiliation: Jun. 13, 2026 Please stop making investing harder for the average American while helping big investors.

Regina Russell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Regina Russell Affiliation: Jun. 13, 2026 Maintain quarterly reporting.

I choose joy!

Rene Limjoco — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rene Limjoco Affiliation: Jun. 13, 2026 why even considet it if current practice is working as it should?

Sent from my iPhone

Renee Wilcox — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Renee Wilcox Affiliation: Jun. 13, 2026 I finally have savings and a road to retirement and now you want to let corporations manipulate the stock market?!

This is such a bad idea!!

Who thought this was a good idea? Is this the plan to hide we are actually in a recession for another 2-3 years so Trump and Musk can grift more before the jig is up??!

Hell no!

This is just a shield to allow companies to cheat.

This is absolutely unacceptable!! I will pull my savings from the stock market if you do this.

R. Wilcox
A voter who votes in every election

Retired Teacher — Jun 13, 2026
Subject: S7-2026-15 Comment From: Retired Teacher Affiliation: Jun. 13, 2026 This is legally so wrong! It's just like cooking the books to steal. I would never invest my money into something that I can't keep track of!

Rhonda Jenkins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rhonda Jenkins Affiliation: Jun. 13, 2026 We seniors cannot lose anymore of our money as we try to live on a fixed income

Sent from my iPhone

Rhonda Mann — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rhonda Mann Affiliation: Jun. 13, 2026 Rhonda Mann. Retired - former registered rep with SEC. Quarterly reporting is critical for informed opinions and trends to watch for. Too much can change over six months if no reports are required

Sent from my iPhone. Rhonda

Rhonda Tollett — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rhonda Tollett Affiliation: Jun. 13, 2026 Keep Quarterly reporting please!

Sent from my iPhone

Ricardo Jomarron — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ricardo Jomarron Affiliation: Jun. 13, 2026 Quarterly reporting is like radar in the Battle of Britain, investors are sunk without it. It keeps company management on its toes and in touch with stockholders. To turn this into 6 month reporting puts investors in the dark. I strongly urge you all not to switch to less frequent reporting.
Ricardo Jomarron
61101

Sent from my iPad

Richard Chall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Richard Chall Affiliation: Jun. 13, 2026 I am all for quarterly report. I am totally against reporting semi annually.

Richard Chall
(314)824-7002
rcroller2291@gmail.com

Richard Freedman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Richard Freedman Affiliation: Jun. 13, 2026 I want quarterly reporting. It is hard enough to get by these days. Do not compound the situation. Sincerely, Richard Freedman. Fremont, Ca. Retired and living on Social Security

Yahoo Mail: Search, Organize, Conquer

RICHARD MLYNSKI — Jun 13, 2026
Subject: S7-2026-15 Comment From: RICHARD MLYNSKI Affiliation: Jun. 13, 2026 To the SEC Chairman,
I am retired and look at my stocks at least once a day. I have that right as an investor. A quarterly report is essential. I want to know how things are going much sooner than 6 months and I'm certain others do too! I have worked too hard for the last 60 years to not expect this!

Richard Mlynski

Sent from my T-Mobile 5G Device
Get Outlook for Android

Richard Mockler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Richard Mockler Affiliation: Jun. 13, 2026 Richard W Mockler Healthcare Investor, Fractional Executive
As someone who invests in both public and private markets, I value the reporting standards of public markets. More important, I value it for the benefit of those managing funds on behalf of retirees, trusts, and others who should be able to have transparency in to the performance of the companies they trust with their capital.
Richard W Mockler

Richard W Mockler, Co-owner

Rick — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rick Affiliation: Jun. 13, 2026 I would like to continue with getting monthly and quarterly reports. It helps me with readjusting my portfolio.

Sent from my iPhone

Rick Anderson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rick Anderson Affiliation: Jun. 13, 2026 Leave it as is!

Rick van Wijngaarden — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rick van Wijngaarden Affiliation: Jun. 13, 2026 Retired Liquidity Head in Banking. Reducing transparency timeframes will create much much larger volatility in stock portfolios as the discrepancy between forecast and actuals will be larger. We need real time all time, not less transparency. The whole world is moving to transparency and real time and we are looking to go backwards.

Ricky Taylor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ricky Taylor Affiliation: Jun. 13, 2026 Keep the quarterly reports

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Ricpau Ric — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ricpau Ric Affiliation: Jun. 13, 2026 Getting the figures quarterly, helps me maintain a better management system for my family. Don't change this. This experiment already failed American families in the past!

Rigoberto Lara — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rigoberto Lara Affiliation: Jun. 13, 2026 Rigoberto Lara Cold storage warehouse associate.I don't approved of people hiding information that could potentially have a negative impact on my retirement .

Rishi Patel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rishi Patel Affiliation: Jun. 13, 2026 I don't think companies should be less beholden to their stock holders. More transparency and quarterly earning are a pillar stone to that. Please don't change the reporting requirements

Rishi Patel

Rishi Patel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rishi Patel Affiliation: Jun. 13, 2026 My name is Rishi Patel, I'm a flight instructor in Denver, CO. I don't think companies should be less beholden to their stock holders. More transparency and quarterly earning are a pillar stone to that. I rely on investing and quarterly reports help me make informed decisions on where to put my money that will be needed for retirement. Social security will not be there when I need it. I need to maximize what the market gives me and quarterly reports are absolutely necessary. Please don't change the reporting requirements

Rishi Patel

Rita Curtis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rita Curtis Affiliation: Jun. 13, 2026 Rita curtis retired communications manager. Continue quarterly reporting so I can monitor my investments

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Rita Hand — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rita Hand Affiliation: Jun. 13, 2026 Quarterly reporting benefits every single voter. Twice a year reporting benefits corporations. The only reason the SEC would do this is to benefit corporations. Does the SEC work for the government or for private corporations? Are corporations pressuring the government for this change? The SEC is supposed to be a watchdog for the people, but this change favors corporations..
Rita Hand, Retired Teacher, Stony Point, NY.

Rita Rabe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rita Rabe Affiliation: Jun. 13, 2026 That's the way I want it. Don't do every 6 months.

Sent from my iPhone

Rita Wiggin — Jun 13, 2026
Subject: S7-2026-15 From: Rita Wiggin Affiliation: Jun. 13, 2026 Quarterly reporting should remain in place. Biannual reporting makes it more difficult to track investments. Thank you. Rita Wiggin,

Environmental Risk Manager, St. Charles, MO

Rob — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rob Affiliation: Jun. 13, 2026 Two things come to mind. 1) if it ain't broke, don't fix it. And 2) Those who forget the past are condemned to repeat it. Live by those two things and the market will be just fine. Don't feel the need to tinker with something that works.

Sent from my iPhone

Rob Colvin — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Rob Colvin Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Changing the rules or financial reporting would be detrimental to the retail investor. This, at a time when knowing where out money is going is paramount in an age of runaway valuations. It would be a disservice to the public to change reporting requirements and create an even further bifurcated economy.

Rob Henning — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rob Henning Affiliation: Jun. 13, 2026 It is an absurd thought given the wave of AI hitting the shores. Reporting should be quick, easy, and accurate. The rule should change the other way, more reporting not less. What are you people thinking?

vr,

Rob Henning

Adams, TN

Rob Lane — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rob Lane Affiliation: Jun. 13, 2026 Quarterly reporting provides an early warning system. Annual reporting can hide problems for months, allowing budget overruns, compliance issues, operational risks, or performance declines to grow unchecked. Quarterly reviews create regular accountability, improve forecast accuracy, and give leadership multiple opportunities each year to adjust course before small issues become expensive problems. The reporting burden is often far less costly than making decisions with outdated information.

We need reporting requirements to protect the American public.

- Rob Lane

Robbie Silver — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robbie Silver Affiliation: Jun. 13, 2026 I strongly request that quarterly reporting be maintained so that I can make sound financial decisions. This also allows any fraudulent activities to be spotted sooner (rather than when it is too late). As an investor I feel I have the right to this information.
Roberta Silver

Robert Abel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robert Abel Affiliation: Jun. 13, 2026 I support quarterly reporting.

I was laid off in July of 2024, three days before turning 60. With job market conditions, I had to retire.

I have my retirement accounts invested in stocks and bonds. I can't afford to lose value in my retirement account. Since history shows stock values are impacted negatively that impacts my retirement portfolio. Why fix something that isn't broken?

I have learned what gets measured gets done. If the details are not available or accurate how do we hold the corporations and their leaders accountable? This policy reducing reporting will negate transparency and accountability. And history shows this leads to more greed and corruption.

Whomever is pushing the reduced reporting through the SEC must be part of the 1% as they want more money and control for themselves and fleece the rest of us.

Robert Abel
Former Senior Technical Support Engineer for VMWARE

Robert B. Ferus — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert B. Ferus Affiliation: Jun. 13, 2026 I want to keep the quarterly reports so I can k eep track of my account. Robert B. Ferus

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Robert B. Ferus — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert B. Ferus Affiliation: Jun. 13, 2026 I want to keep the quarterly reports so I can k eep track of my account.

Robert Bonn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Bonn Affiliation: Jun. 13, 2026 Keep the quarterly reports. Investors need the quarterly reports due to the volatility of the world markets.

Robert Campbell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Campbell Affiliation: Jun. 13, 2026 I'm a retail investor of many years. I pay attention to quarterly reports. Six months is too long between reports as I rely on trending to make decisions. Public companies should be accountable. I own it. Am I not entitled to be advised appropriately? I don't support this.

Sent from my iPad

Robert Curtis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Curtis Affiliation: Jun. 13, 2026 This is just more bs that follows maga lead of less transparency and taking responsibility. No way!! Keep quarterly, or go home!!

Sent from my iPhone

Robert Dudgeon — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Robert Dudgeon Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I invest in the stock market to protect my future retirement funds from persistent inflation (4.2% in May!), and I rely on public disclosures to make good trades. Quarterly disclosures make sense, companies that rely on public funds should have to disclose financial information to the public, and the longer that companies can hide information from the public the longer they can decieve investors about the true value of their shares.
Rule S7-2026-15 would make the stock market more volatile and make small investors like me consider pulling money out of the stock market over fears of losing money to fraud/deception, please retain quarterly disclosure requirements and do NOT pass Rule S7-2026-15.

Robert Faris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Faris Affiliation: Jun. 13, 2026 This is but one loophole and it should shut.

Robert Finlay — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Finlay Affiliation: Jun. 13, 2026 Do not change what you are doing,the people need transparency and regular order especially from this government!

Robert Harrison — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Harrison Affiliation: Jun. 13, 2026 Please keep quarterly reports for the smallest degree of fairness and transparency in your already rigged system that favors scheming and lying insiders. If you don't, your blood will wet the guillotine blades we are preparing for you. Thanks.

Sent from my iPhone

Robert HOLLOWAY — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert HOLLOWAY Affiliation: Jun. 13, 2026 Quartly!!

Sent from my iPad

Robert Horvath — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Robert Horvath Affiliation: Jun. 13, 2026 The SEC's proposal to move from quarterly to semi-annual reporting isn't a paperwork reduction. It's an information transfer, from retail investors to institutions.
Large funds can afford proprietary data, management access, and sell-side research. The individual investor cannot. Quarterly filings are one of the few mechanisms that give the public a fair look at the companies they own. Cut reporting frequency and you widen a gap that already favors those with resources.

The promise embedded in American capital markets has always been that discipline and research could put any investor on equal footing. That promise depends on access to timely, accurate information. Semi-annual reporting cuts the data window in half and hands institutions a six-month head start twice a year.

Reduced transparency does not reduce regulatory burden in any meaningful way for investors. It reduces accountability. Management teams will have less public scrutiny of quarterly decisions, more time to bury underperformance in annual summaries, and more room to manage narratives rather than results.
The SEC exists to protect investors and ensure fair markets. This proposal does neither. Retail investors already compete with better-capitalized, better-connected opponents. Giving those opponents an additional information advantage is not modernization. It's capitulation.
I urge the Commission to reject this proposal and preserve quarterly reporting requirements for all publicly listed companies.

Robert M Deems — Jun 13, 2026
Subject: S7-2026-15 From: Robert M Deems Affiliation: Jun. 13, 2026 The Trump Vance Administration is Breaking the Law by trying to Rewrite the Regulations through Executive Orders, which are Not Laws, because Both Chambers of Congress did not Pass a Bill for the Sitting President to Sign into Law in the Federal Register of Laws!

Robert Mulvey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Mulvey Affiliation: Jun. 13, 2026 Bad idea. Allows illegal activities to go on 3 months longer.

Robert Rosati — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robert Rosati Affiliation: Jun. 13, 2026 We need to have full disclosure to keep small investors as a liquidity source. Dark secrets only benefit those who do not need protection or insurance against capital losses.

Robert Rutkowski — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Robert Rutkowski Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
SEC quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away. DO NOT disclose any personal trading or investing information.

Robert Weinstein — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robert Weinstein Affiliation: Jun. 13, 2026 Dear SEC
My name is Robert Weinstein. I am a bus driver. Quarterly reporting is important to me as I need to retire with the knowledge that my savings are reported often and honestly .
Transparency is critical in these times.
Thank you for your consideration
Regards
Robert Weinstein

Sent from my iPhone

Roberta Blair Thompson DC — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Roberta Blair Thompson DC Affiliation: Jun. 13, 2026 I am Dr Roberta Blair Thompson, DC of Orange County, California. The notion of bi annual reporting is beyond sensless of one is considering the welfare of the population at large vs the big bank and corporate entities that will become only more powerful. History has clearly shown the benefits of quarterly reporting. This change must not be allowed to proceed.

Roberta greenspan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Roberta greenspan Affiliation: Jun. 13, 2026 Do not stop quarterly reporting. Keep companies accountable and keep our investments safe, Roberta Greenspan, mental health coach, Asheville NC

don't forget:

All those who wander are not lost

Unconditional love is an active agreement with the one true source to offer love no matter what, and that is all that matters

Roberta Greenspan 🎶😘🌈

828 772 0021

Roberta Stephens — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Roberta Stephens Affiliation: Jun. 13, 2026 There is no reason to go back to 1955 type of reporting. There have been changes made. I do not want to go back in time. Leave it!

Sent from my iPhone

RobertP — Jun 13, 2026
Subject: S7-2026-15 Comment From: RobertP Affiliation: Jun. 13, 2026 Quarterly reports must be the minimum period allowed between reports. Six months is too long.

VR
Robert Pezick
Haddon Twp, NJ

Robin Bartok — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robin Bartok Affiliation: Jun. 13, 2026 Robin Bartok Senior Legislative Aide Loudoun. Please keep reporting QUARTERLY. Do not allow opportunities for less info to be disclosed. Leads to dishonesty and easy cover ups. You are the watch dog for so many things. Please. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. I am a single woman in her 70s who is still working. It matters.

Robin Bartok
Sent from my iPhone

Robin Bartok — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robin Bartok Affiliation: Jun. 13, 2026
Robin Bartok Senior Legislative Aide Loudoun. Please keep reporting QUARTERLY. Do not allow opportunities for less info to be disclosed. Leads to dishonesty and easy cover ups. You are the watch dog for so many things. Please. Less transparency came with lower returns and lower

valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. I am a single woman in her 70s who is still working. It matters.

Robin Bartok
Sent from my iPhone

Robin Gound — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robin Gound Affiliation: Jun. 13, 2026 Robin, retired, Lincoln, NE. I love quartley reporting. Quarterly reporting help me in determining how to reallocate my retirement funds. It is also wonderful to see my retirement funds growing, slowly, but growing.

Sent from my iPhone

Robin Haun-mohamed — Jun 13, 2026
Subject: S7-2026-15 From: Robin Haun-mohamed Affiliation: Jun. 13, 2026 With all of the corruption in and around and through the current administration, more reporting is needed. Like 6 times a year! At least keep the current quarterly reporting requirements. There are already too many opportunities for grifting as it is.
Robin Haun-Mohamed, Prince George's County, Maryland.

Robin Munroe — Jun 13, 2026
Subject: S7-2026-15 From: Robin Munroe Affiliation: Jun. 13, 2026 Keep quarterly reports. The idiocy of changing this leads to easy illegal bank. Which is highly suspicious of why now? This suggested covert process change is SEC’s best criminal attempt to raid the market.

Robin Munroe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Robin Munroe Affiliation: Jun. 13, 2026 Stop this now!

Robin Windsor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Robin Windsor Affiliation: Jun. 13, 2026 Daniel Jenkins pest control this matters because everything has to do with my money and I don't want to not see what I have when I choose too...THANK YOU

ROGER WILDE — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: ROGER WILDE Affiliation: Jun. 13, 2026 To: SEC
I am a former High School English Teacher and Assistant Principal. I retired after 32 years in the same school system. Mine is a single earner household, so it was a struggle to put away money to eventually supplement my pension. Each time the markets dropped sharply, I lost about a third of this savings. Through subsequent market earnings and my regular contributions, I finally have a savings balance equal to the amount I had before the most recent sharp market downturns. If the

SEC decides to change to reporting only twice a year, I stand to lose a third to a half of my savings. This change would hit those like myself who earned a modest salary and dutifully put money away to supplement our pensions the hardest. We are the largest block of regular savers our nation has. Please help us to keep our hard earned money by keeping your reporting on a quarterly basis.
Thank you,
Roger Christopher Wilde, retired English teacher and assistant principal in Baltimore County, MD

Roland Hoobler — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Roland Hoobler Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Well yes absolutely being blinded isn't good for making proper decisions as it goes without question improper decisions never fare well so it must be completely fair

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Ron Chilton — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ron Chilton Affiliation: Jun. 13, 2026 If this would go through it will keep investors in the dark I would have to just buy CDs

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Ron Faich — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ron Faich Affiliation: Jun. 13, 2026 I strenuously disagree with cutting back quarterly reports to semi-annual reports. I'm a senior citizen living off my investments and Social Security. With quarterly reports I have more opportunities to adjust my portfolio in order to minimize any losses. Please don't reduce these opportunities for me. Thank you.
Ron Faich, Ph.D.
Retired statistician
Albuquerque, NM

Sent from my iPad

Ron Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ron Smith Affiliation: Jun. 13, 2026 What's next? Allowed to lie about earnings every other year? Please keep quarterly earning reports. There are downsides, but it keeps them honest.

Ron

Ron Smouse — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ron Smouse Affiliation: Jun. 13, 2026 This is totally wrong. Investors have a right to know the financial statements.
Ronald Smouse
Retired investor

Sent

Ronadubois — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ronadubois Affiliation: Jun. 13, 2026 This is an atrocity. The American people deserve their savings and deserve their investments. After the government takes 30% or more of your annual earnings, markets tumble just before retirement. I am so against this.

Erase the middle class go ahead terrible.

No, no no no no do not let this happen.

Ron Dubois, CPA

Ronadubois — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ronadubois Affiliation: Jun. 13, 2026 This is an atrocity. The American people deserve their savings and deserve their investments. After the government takes 30% or more of your annual earnings, markets tumble just before retirement. I am so against this.

Ronald Young — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ronald Young Affiliation: Jun. 13, 2026 Ronald Young, Commercial Painter Forman, Duluth,MN. Keeping the quarterly report is important for obvious reasons.

Ronelle Thompson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ronelle Thompson Affiliation: Jun. 13, 2026 Quarterly reports are one of the few ways that small investors have to monitor what can easily e a life's worth of savings. The proposed rule change makes market manipulation more possible and more tempting. There are important historical reasons why quarterly reports were instituted; that they have helped mitigate risky behavior by CEOs is the point. Don't change the rules now!

Rooster Cogburn — Jun 13, 2026
Subject: S7-2026-15 From: Rooster Cogburn Affiliation: Jun. 13, 2026 This is no time to reduce accountability for high ranking corporate officials. We are entering very dangerous financial times.

Ros A — Jun 13, 2026

Subject: S7-2026-15 Comment From: Ros A Affiliation: Jun. 13, 2026 Rosalind-paralegal specialist
It matters because there are already too many issues being hidden by this administration and we worked hard to save money and they want to try to steal it and they need 6 months to cook the books.
None if them are to be trusted.

Rosalind Lee — Jun 13, 2026
Subject: S7-2026-15 From: Rosalind Lee Affiliation: Jun. 13, 2026 I think that quarterly accounting is the minimum necessary for corporations. With software, they can do it daily. The only reason to extend the reporting time is to allow for non transparent transactions that can be swept and hidden in between reports

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Rose Hogan Drye — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rose Hogan Drye Affiliation: Jun. 13, 2026 By allowing longer periods between accountability, fraud and inside trading can go undetected to the point of harming ordinary shareholders, including retirees like myself. Laws are supposed to help ordinary people, not protect the wealthy and criminals. Rose H. Drye, Retiree and investor.

Sent from my iPhone

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rosepilgrim — Jun 13, 2026
Subject: Comment on S7-2026-15 From: rosepilgrim Affiliation: Jun. 13, 2026 No change needed in reporting...keeps people honest! ROSE Pilgrim

Sent from my Galaxy

Rosie Maloney — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Rosie Maloney Affiliation: Jun. 13, 2026 It has become increasingly apparent that the daily realities for a significant portion of the American populace are fraught with considerable hardship and escalating challenges. The economic pressures, societal strains, and systemic obstacles confronting ordinary citizens seem to intensify with each passing day, making stability and upward mobility feel increasingly out of reach for many.

Concurrently, there is a pervasive concern that those occupying positions of substantial wealth and influence are not bearing an equitable share of responsibilities. It often appears that the very burdens and obligations that contribute to the collective well-being have been systematically

lightened for the affluent and powerful, perhaps even to a degree that exacerbates the struggles faced by the broader population.

Ross Emerton — Jun 13, 2026
Subject: S7-2026-15 From: Ross Emerton Affiliation: Jun. 13, 2026 No more Enrons!

Sent from my iPhone

Rosslyn Gomez — Jun 13, 2026
Subject: S7-2026-15 Comment From: Rosslyn Gomez Affiliation: Jun. 13, 2026 I am a Director at Roku. As someone who is paid in equity, I have a right to know the financials if my employer on a quarterly basis. Do not pass this bill.

Roy Detwiler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Roy Detwiler Affiliation: Jun. 13, 2026 Please keep issuing quarterly reports.

Sent from my iPhone

Russ Pryor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Russ Pryor Affiliation: Jun. 13, 2026 Keep quartly reporting. I have the right to know what is happening with my money.

Yahoo Mail: Search, Organize, Conquer

Ruth Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Ruth Johnson Affiliation: Jun. 13, 2026 Ruth Johnson
Retired teacher
Oregon
I'm a retired teacher on a fixed income with little savings. This will wipe out any financial security I have. How is this fair when trump spends more in one hour on ridiculous things using taxpayer money than most of us never see? I'm sick and tired of everything to make the rich richer and everything taking more and more money from the working people.

Ruth
Sent from my iPhone

RUTH SCHWARTZ — Jun 13, 2026
Subject: Comment on S7-2026-15 From: RUTH SCHWARTZ Affiliation: Jun. 13, 2026 Ruth Schwartz

Retired
Hernando, MS
I’m on a fixed income. I can’t afford the SEC to go back to twice a year earnings. I would lose over $200,000 of my life savings!! We need to keep quarterly earnings reports! It makes for a stronger economy. We don’t need to be going backwards! All the countries that have quarterly earnings reports are wealthier than those that do twice a year reporting. Why would you go backwards when the statistics clearly show that doing quarterly earnings reports is better and brings in more money.

Sent from my iPhone

Ryan Alger — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ryan Alger Affiliation: Jun. 13, 2026 If we get to vote on this, if it factors in to election results of the people you are working with you will lose. This is in no way a fair judgement for the American people.

Ryan Alger

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s r — Jun 13, 2026
Subject: Comment on S7-2026-15 From: s r Affiliation: Jun. 13, 2026 Please support quarterly reporting. Existing as a senior Baby Boomer is difficult.

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S RICE — Jun 13, 2026
Subject: S7-2026-15 Comment From: S RICE Affiliation: Jun. 13, 2026 Totally against it , my investment money should not be opaque, human nature is far from trustworthy.

Sent from my iPhone

S Sprinkle — Jun 13, 2026
Subject: S7-2026-15 From: S Sprinkle Affiliation: Jun. 13, 2026 If there is nothing to hide, the quarterly reports should not be a burden. Do the right thing. Keep the quarterlies.

Get Outlook for iOS

S Widmar — Jun 13, 2026
Subject: S7-2026-15 Comment From: S Widmar Affiliation: Jun. 13, 2026 It's imperative that 10Q filings continue uninterrupted to release information. Publicly traded means public information. I

support the idea that the general public demand the corporations to continue releasing quarterly—preferrably in the same fashion. Proxy wars aren't just for the major shareholders. We have a voice and we will use it.

S. Widmar, MBA

souchwid@gmail.com
PO Box 53
Madeline Island WI 54850

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saaasbo — Jun 13, 2026
Subject: S7-2026-15 Comment From: saaasbo Affiliation: Jun. 13, 2026 Come on! Stop protecting companies without integrity!!!!!! We're sick of it!

Sent from my iPhone

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sadiedog96 — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sadiedog96 Affiliation: Jun. 13, 2026 Do NOT change the reporting!!!! The change is for the fascists!

Sallie Eimstad — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sallie Eimstad Affiliation: Jun. 13, 2026 Do not return to the 1953-1978 semi-annual reporting. Transparency is critical to individual financual planning and investing. What are you thinking? Or are you?

Sallie J. Eimstad

Get Outlook for iOS

Sally Davis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sally Davis Affiliation: Jun. 13, 2026 Please do not change quarterly reporting to semi-annual reporting. I need to read the reports 4 times a year. Why change what works to benefit insiders while harming small investors like me?
Sarah Davis, Tampa

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sally Kauer Durkee — Jun 13, 2026

Subject: Comment on S7-2026-15 From: sally Kauer Durkee Affiliation: Jun. 13, 2026 We need quartet reports! As a retired senior citizen I can keep better track of my investments and make smarter decisions on where to keep my investments.
I don’t see a reason for changing the requirements as being beneficial to me or my family members.
Sally j Kauer-Durkee
Washington State

Sent from my iPhone

Sally Schaffert — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sally Schaffert Affiliation: Jun. 13, 2026 Sally Schaffert. Please do t do trust to us SEC!!!

Sam Keiber — Jun 13, 2026
Subject: S7-2026-15 From: Sam Keiber Affiliation: Jun. 13, 2026 Reporting needs to be kept quarterly for people ti make informed decisions about investments

Joani
Sent from my iPhone

Samuel Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Samuel Smith Affiliation: Jun. 13, 2026 As a retired person on fixed income, I say KEEP QUARTERLY REPORTS!

Sent from my iPhone

Sandra Bernahl — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sandra Bernahl Affiliation: Jun. 13, 2026 I like and use quarterly reports. Keep them required please!!

Sent from my iPhone
Sandra Bernahl

Sandra Ducat — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sandra Ducat Affiliation: Jun. 13, 2026 Sandra Ducat, Retired School Teacher from Ohio. What if teachers only gave out grades to students twice a year? Students and parents would not know the students' progress. Informing students and parents of grades every quarter aides in the learning process. As American citizens we need to know how companies that we invest our retirement savings in are doing. Quarterly reporting works for students and for American companies. Please keep what works and do not go backwards to what previously didn't work.

Sandra Egnatz — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandra Egnatz Affiliation: Jun. 13, 2026 Quarterly reports keep me engaged in my investments. Please do not go to twice yearly reporting.. Sandra Egnatz, former Library Media Specialist, currently retired.

Sent from my iPad

Sandra Gray — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandra Gray Affiliation: Jun. 13, 2026 Sandra L Gray Retired
Another attempt to make the big guys fatter as they suck the life out of those they feed on.

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sandra lee — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sandra lee Affiliation: Jun. 13, 2026 Companies need to report quarterly. We are in the day and age where things change quickly. People need transparency and accountability to how companies are fairing!

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Sandra M. Metcalf — Jun 13, 2026
Subject: S7-2026-15 From: Sandra M. Metcalf Affiliation: Jun. 13, 2026 Terrible idea to change this requirement from quarterly. Ether this is a tertible rule or regulation change, whatever it is formally called . I knew when Trump came in. something like this could happen . Vote no,!

Sandra Ortono — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandra Ortono Affiliation: Jun. 13, 2026 We are entitled to our regular full disclosure.

Sandra Ortono

Sandra Rodeghero — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sandra Rodeghero Affiliation: Jun. 13, 2026 I vote for quarterly reports

Sent from my iPhone

Sandrea Butler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandrea Butler Affiliation: Jun. 13, 2026 Please continue the quarterly reporting requirements. This allows the investor a protection that has continued for many years.

Sandy D. — Jun 13, 2026
Subject: S7-2026-15 From: Sandy D. Affiliation: Jun. 13, 2026 Must be quarterly. Quit helping those CEO' s cheat the public.

Sandy Dunlap — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sandy Dunlap Affiliation: Jun. 13, 2026 Worked my whole life leave my social security alone !!!!! I plan on being around for a long time to come.

Sandy Hughes — Jun 13, 2026
Subject: S7-2026-15 From: Sandy Hughes Affiliation: Jun. 13, 2026 Four quarters keeps them accountable!!

- Sandra Calderon Hughes

Sandy Santiago-Ramos — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandy Santiago-Ramos Affiliation: Jun. 13, 2026 Santa Santiago-Ramos, Paralegal
Accountability matters - this administration is corrupt another opportunity for them to continue robbing hard working Americans like myself

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Sandy Taylor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sandy Taylor Affiliation: Jun. 13, 2026 Full transparency is served better by full disclosure quarterly. More frequent reporting indicates better the changes and fluctuations of the market, and discloses Manipulations sooner. Quarterly reports allow for better owner control of investments, and allows more frequent adjustments.

Sara Anne — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sara Anne Affiliation: Jun. 13, 2026 Businesses and individuals need accurate detail in order to be able to make informed decisions when dealing with a rapidly changing economic environment. Please continue to require quarterly reporting. Thank you.

Sara Anne Maguire, Legal Manager-Operations

Sara Bondar — Jun 13, 2026
Subject: S7-2026-15 From: Sara Bondar Affiliation: Jun. 13, 2026 Should be monthly NOT quarterly reporting so the constant fraud can be found quicker. Transparency is key. Everyone knows this except companies committing fraud. Shame on them!

Sent from my iPhone

Sara Brown — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Sara Brown Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
You know this is wrong. Please protect retail investors. Do the right thing.

Sara Brown — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sara Brown Affiliation: Jun. 13, 2026 Need to retain quarterly reporting to provide ALL investors the best information in order to allow everyone to make fact based decisions for investments and savings!

Sara Brown
Wilmington, NC, 28403

Sara Grunwaldt — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sara Grunwaldt Affiliation: Jun. 13, 2026 Quarterly reporting is essential to transparency to investors. Without transparency there is NO TRUST. I urge the SEC to maintain compliance sttndards that exist to protect investors.

Sent from my iPhone

Sara Livermore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sara Livermore Affiliation: Jun. 13, 2026 Please do not obfuscate your responsibilities to hard working citizens who live paycheck to paycheck to hide the oligarchs shenanigans. I just retired and need to know my financial standing and your intended behavior is scary as I have no husband or parents , thanks .

Sara Livermore
(707) 483-2951 cell

Sara McNamara — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sara McNamara Affiliation: Jun. 13, 2026 Sara B McNamara, Investor
No valid reasons for changing a 50+ year practice. Individuals need to have quarterly updates to insure sound decision making.

Sent from my iPhone

Sara sarailla — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sara sarailla Affiliation: Jun. 13, 2026 Sara Lambert, Retired Health Information Technology and Regulations, Quarterly reporting is important to sustain citizens belief in our financial system. Our country was built by all citizens, rich and those with less financial resources and should continue to support the needs of all citizens.

Sara

Sarah Corbett Morgan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sarah Corbett Morgan Affiliation: Jun. 13, 2026 Dear Chair Atkins and Commissioners,

I am writing as an individual retail investor to oppose the SEC's proposed rule permitting public companies to shift from quarterly to semi-annual interim reporting.

While I understand the goal of reducing compliance burdens on public companies, I believe this proposal does so at the direct expense of the investors those disclosures are meant to protect — particularly small investors like me.
Unlike institutional investors, I do not have access to private management meetings, paid analyst research, or alternative data services. Quarterly filings are often my primary — and sometimes only — reliable source of information about the companies I own. Cutting that to twice a year means six months of business deterioration could pass before I have any meaningful ability to reassess my investment.

This asymmetry is precisely the problem. Large institutional investors have many ways to track company performance between official filings. Retail investors largely do not. A move to semi-annual reporting would widen that information gap significantly, leaving small investors more exposed to earnings surprises, insider advantages, and management missteps that go undetected for longer periods.

The SEC's own 2018 request for comment on this topic found that investor advocates broadly supported retaining quarterly reporting. That sentiment has not changed — the burden being reduced here falls on companies, while the cost falls on investors.

I urge the Commission to preserve the quarterly reporting requirement and reject this proposal.

Respectfully submitted, Sarah C Morgan, Vancouver WA 98683

Sarah Flanders — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Flanders Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
I want to keep quarterly reports.The markets move very quickly now and we can't return to the past. This is a blatant violation of the responsibility of our government's responsibility to ensure the stability of our investments and protect the economy from bad actors. I depend on my retirement account for my safety and security in old age.

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sare kain — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sare kain Affiliation: Jun. 13, 2026 Sarah Teacher MA. We need soc sec We paid into it!! Get rid of Doge!!

Saundra Lucke — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Saundra Lucke Affiliation: Jun. 13, 2026 Stay with quarterly.

Sent from my iPhone

Scarlet Lango — Jun 13, 2026
Subject: S7-2026-15 From: Scarlet Lango Affiliation: Jun. 13, 2026 In terms of national economics, is this change a necessary priority? I think not. My other question is, who does this change serve? If not all of the people, then who? Living in Houston during the ENRON implosion was like living in a ghost town. Since almost everything in the city had some connection to it. Not only did the city loose its emotional, social, abdand economic mojo. So many small businesses, local services, and hundreds of employees were cruelly exploited and left hanging. Imagine starting your career with a lauded firm, to then see your work be criminalized. This is not the world we should be leaving to our decendents. The S/O rule is working just fine. Changes would jumpstart a new season of fraud. Since, brilliance does not mean decency. Talent does not mean trust. And image does not mean justice. As a nation originated by lies and theft, it is absolutely necessary to maintain exact and penalty driven policy to erase any lingering lust for fraud in the quiet places. This is a reflection of the double standard that gets called competition. Leaving CEOs to their own self serving ambitions is like letting a child play with matches every other month. One of those months an explosion happens. Who's accountable then? It's important to recognize that some tweeking may be needed. Since we are in a much more digital world now and many businesses cross international lines. Other countries and industries will certainly limit any collaborations if such a change occurs. Don't let a lawless, feckless, incompetent, cruel, and greedy administration be the reason the US is locked in its own isolation. Keep the quarterly reporting in tact. No other administration since the implementation of S/O has sought such a change. That's because they were not reckless. This one is. Don't fall for it. Keep Sarbanes-Oxley as it is. There's plenty of unsavory competition out there. What's needed more is honorable cooperation. Let us be about credible progress, not excessive greed.

Scott Gibson — Jun 13, 2026
Subject: S7-2026-15 From: Scott Gibson Affiliation: Jun. 13, 2026 We need MORE corporate accountability not less. Do not change this rule.

Sent via the Samsung Galaxy Note20 5G, an AT&T 5G smartphone
Get Outlook for Android

Scott Holm — Jun 13, 2026
Subject: S7-2026-15 Comment From: Scott Holm Affiliation: Jun. 13, 2026 Quarterly reporting is a must to more accurately understand the financial position of a company. Any longer, and investors lose the ability to properly manage their assets. Taking QR away gives insiders greater leverage on their own positions and makes it harder for us average joes to be informed.

Scott Lange — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Scott Lange Affiliation: Jun. 13, 2026 Keep the rules as they are

Scott Lange

Sent from my iPhone

Scott Weaver — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Scott Weaver Affiliation: Jun. 13, 2026 Quarterly should be stay mandated. Enforce insider laws trading especially for politicians.

Sean Flood — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sean Flood Affiliation: Jun. 13, 2026 Do not change this reporting requirement. Keep everyone honest.

Sean Flood

SEAN SCOTT — Jun 13, 2026
Subject: S7-2026-15 Comment From: SEAN SCOTT Affiliation: Jun. 13, 2026 I'm writing to express my concern with the proposed changes to quarterly financial reporting. Transparency is vital and this should NOT be changed!

Thank you for your consideration,

Sean A Scott

Sent from my iPhone

Sean Ward — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sean Ward Affiliation: Jun. 13, 2026 I seriously wonder about you people. Do not do this to American investors. The little guy like me who needs quarterly reports to make intelligent investments.

Selina Pham — Jun 13, 2026
Subject: S7-2026-15 Comment From: Selina Pham Affiliation: Jun. 13, 2026 Hello,
please keep the report quarterly becau
se I cannot make decisions in the dark. Thank you,
Selina N. Pham

Service Note — Jun 13, 2026
Subject: S7-2026-15 From: Service Note Affiliation: Jun. 13, 2026 I am Nancy Dorfman, retired social worker from Bethlehem, PA. Do not change quarterly reporting to twice a year, and do not release convicted violators. The system works; no need to change
it to benefit a few.

Yahoo Mail: Search, Organize, Conquer

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sfimporter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sfimporter Affiliation: Jun. 13, 2026 I don’t trust anything that changes under the current administration is for the good of the American people. Everything that changes is geared towards helping those already wealthy become more wealthy. Don’t mess up something that works, especially with a society and economy that is as fragile as we are today.

Shabana Khan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shabana Khan Affiliation: Jun. 13, 2026 Continue Quarterly Reporting
Shabana Khan
Sent from my iPhone

Shadow Blackdog — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shadow Blackdog Affiliation: Jun. 13, 2026 I think quarterly is the best thing for anyone, no matter who you are, plus, I don't think it's fair to the American people that anybody thinks he is the only person who should not be audited. Our economy is in trouble already with Donald Duck at the wheel. Look at everything he has done to this country and this

world. All his families theft , and his regimes insubordination to the American people. Hopefully the next president will change absolutely everything Donald Duck has done and imprison the lot of them.

Shannon Crider — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Shannon Crider Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
This rule makes no sense?! Corporations should be as transparent as possible when it comes to people investing in their companies. Why would the government want us to be more in the dark? Less information means less potential trades and less potential earnings which means less potential tax revenues?! This makes no sense.

Shannon Dario — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shannon Dario Affiliation: Jun. 13, 2026 Why? Why would you make financial information harder to come by? The only reason is someone will benefit and not the investor. Please don't change regulations on my investments!

Sent from my iPhone

Shannon Ruddock — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shannon Ruddock Affiliation: Jun. 13, 2026 Shannon Ruddock RN
I should be able to see what MY MONEY and investments are doing every 3 months not two times in a year. Investment companies should be watched and have to report quarterly to deter poor financial decisions or fraud.

Shannon Walker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shannon Walker Affiliation: Jun. 13, 2026 Shannon, HRIS Specialist, and quarterly reporting matters to me because I invest in the stock market. It is essential that we don't go longer between corporate updates.

Do not extend the reporting period from quarterly to 6 months.

Shari Hastings — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shari Hastings Affiliation: Jun. 13, 2026 Shari Hastings Surprise,AZ 85374 Why in Gods green earth would you do this and purposely jeopardize citizens life savings? Who in their right mind thinks this is a good idea? This is the definition of insanity if you proceed with this ludicrous idea. We've worked our asses off to be able to retire and hopefully God willing, have a few years to kick back and enjoy life. Is that too much to ask for- for Gods sake.

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shari kerr — Jun 13, 2026
Subject: Comment on S7-2026-15 From: shari kerr Affiliation: Jun. 13, 2026 Do not take us backwards. Leave the quarterly reporting in place.

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Shari Wessler — Jun 13, 2026
Subject: S7-2026-15 From: Shari Wessler Affiliation: Jun. 13, 2026 We, the little people, or fodder if you prefer, most definitely OBJECT TO THIS CHANGE.
Ironically, Wall Street is supposed to run on trust and transparency - and that's been dying for the last 18+ years (yes, Dodd Frank was 1000+ pages of BS).
Do this and speed the end of your vulture capitalism.

Until next time,

Shari Wessler

(No trees were destroyed in the sending of this message. However, a significant number of electrons were terribly inconvenienced.) ;-)

Sharie Stecher — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sharie Stecher Affiliation: Jun. 13, 2026 This is a very bad idea, investors need as much transparency as possible to make decisions for their portfolios and those of others. This opens up the possibility of more smoke and mirrors and we have had enough of that. Furthermore, individual investors may take their money elsewhere creating havoc for all left holding the bag so to speak. This matters.

S. Stecher, Payroll Specialist.

Sharon Baker — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sharon Baker Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for me to manage my financial portfolio

Sent from my iPhone

Sharon Martin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sharon Martin Affiliation: Jun. 13, 2026 Sharon Martin; Warehouse Returns Specialist; Quarterly reports matter to me because I want to make financial decisions based on information I can access. To not have this information is irresponsible and not in

the best interest of me as an investor.

Sent from my iPhone

Sharon Mattox — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sharon Mattox Affiliation: Jun. 13, 2026 Keep the reports quarterly. My savings are invested.....Sharon Mattox....Retired....Houston, TX

Sharon Sadd — Jun 13, 2026
Subject: S7-2026-15 From: Sharon Sadd Affiliation: Jun. 13, 2026 Quarterly reporting shall continue. Sharon Sadd, Retiree from Utah.

Sent from my iPad

Sharon Schultz — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sharon Schultz Affiliation: Jun. 13, 2026 Leave the quarterly reports as it is. Enough of #47 and his administration trying to bankrupt the citizens that have saved for their retirement and future.

Shaun Chavis — Jun 13, 2026
Subject: S7-2026-15 From: Shaun Chavis Affiliation: Jun. 13, 2026 Hello,

Investors and share holders deserve to have insights into company performance, and to be well informed so they can make decisions about how to use their money.

Maintain the transparency of quarterly reporting. Reducing quarterly reporting will undermine investor confidence—and that will not be a good move for our economy.

I'm Shaun Chavis, I'm a content strategist, startup founder, and daughter of a small business owner based in Baltimore, Maryland.

Shaun Chavis
shaunchavis.com

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shawn Kelly Whipple — Jun 13, 2026
Subject: S7-2026-15 From: shawn Kelly Whipple Affiliation: Jun. 13, 2026 This needs to remain as quarterly reporting. Period. Full stop! I work in the insurance industry. Transparency is key!

Shawone Riser-Hudson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shawone Riser-Hudson Affiliation: Jun. 13, 2026 Shawone Hudson
US Veteran (Retired)
June 13, 2026
Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
RE: Opposition to Proposed Rule Change on Semiannual Financial Reporting for Public Companies.
To Whom It May Concern,

I am writing to express my strong opposition to the recent proposal that would allow public companies to transition from quarterly (three-month) financial reporting to semiannual (six-month) reporting.

As a retired U.S. veteran my financial security relies entirely on the integrity and transparency of the American financial markets. My retirement funds are invested in companies regulated by the Securities and Exchange Commission (SEC), and I depend on consistent, timely information to ensure my hard-earned savings are safe.
Reducing the frequency of financial disclosures directly hurts everyday, retail investors like me. Leaving a six-month gap between reports means that corporate executives, high-priced lawyers, and massive institutional insiders will maintain a constant, clear picture of a business's health, while individual investors are left completely in the dark. By the time a regular citizen finds out a company is struggling, it will be six months too late to protect their life savings.

Quarterly reporting has been the bedrock of market transparency and investor confidence for over half a century. It ensures a level playing field where corporate insiders cannot easily hide operational failures or shifting financial health from the public.
I urge the Commission to protect the everyday investor, uphold its core mission of maintaining fair and orderly markets, and reject this proposal. Financial reporting must remain at the current three-month interval.
Thank you for your time and your service to our financial markets.
Sincerely,
Shawone Hudson
U.S. Veteran (Retired)

Sheila Batts — Jun 13, 2026
Subject: S7-2026-15 From: Sheila Batts Affiliation: Jun. 13, 2026 Please keep people honest, and keep the signature qarterly!! Sheila Batts from Tennessee!! Retired!

Sheila Guzman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sheila Guzman Affiliation: Jun. 13, 2026 information is vital to success, please keep quarterly updates and reports available.
Sheila J Guzman

Citizen New Mexico USA

Sent from my iPhone

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sheila washington — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sheila washington Affiliation: Jun. 13, 2026 MAKE NO CHANGES

Shelese Moaning — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Shelese Moaning Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: Please for the good of our country, do not allow public companies to hide crucial information from the public via reduced disclosures

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Shelia Bumgarner — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shelia Bumgarner Affiliation: Jun. 13, 2026 Shelia Bumgarner, Retired Librarian. Just a remin
der that you represent the people and you arebsupposed to protect our rights to information. Do you job.

Shelley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shelley Affiliation: Jun. 13, 2026 Shelby Pitts, retired, Risk Mgmt, Ch. Schwab
Quarterly reports are essential for our economy. The proposal to change this is economically unsound, and frankly an invitation for disaster including for those who seek to make a cro***d billion from this id***c idea.
Don't start a fire thinking you won't get burned.

Shelley Corwin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shelley Corwin Affiliation: Jun. 13, 2026 Stop being trump toadies and leave our laws alone and how they are now

Sent from my iPhone

Shelley Frost — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shelley Frost Affiliation: Jun. 13, 2026 Shelley Frost, Engineer. The SEC's purpose is to maintain fair and orderly markets and prevent market manipulation, insider trading, and fraud. Reducing reporting to twice monthly does not serve the purpose of the SEC, it counters by making the aforementioned actions easier to do, and making you responsible for cresting an unfair market.

Shelley Whaley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shelley Whaley Affiliation: Jun. 13, 2026 Dear [Relevant Department/Community Leadership or Name if known],

As a homeowner and concerned resident within Chalfant Valley, California, my name is Shelley Whaley, and I am writing to formally request a consistent channel of communication regarding matters that impact our community.

To ensure all residents are adequately informed and can remain engaged with ongoing developments, I propose the implementation of comprehensive quarterly reports. These reports would serve as a vital tool for transparency, providing updates on key areas such as:

* Local community initiatives and progress.
* Any current or upcoming infrastructure projects and their timelines.
* Significant local council or community association decisions.
* Public safety updates and neighborhood watch programs.
* Environmental conservation efforts or local policy changes affecting the valley.
* Financial summaries or budgetary allocations pertinent to homeowner contributions or community funds (if applicable).

Regular, detailed communication of this nature would greatly assist homeowners in understanding the evolving landscape of Chalfant Valley, fostering a more connected and informed community.

Your consideration of this request and commitment to providing timely, structured updates would be highly valued.

Sincerely,

Shelley Whaley
Chalfant Valley Homeowner

Sher Williams — Jun 13, 2026
Subject: S7-2026-15 From: Sher Williams Affiliation: Jun. 13, 2026 I disagree with this legislative change. Please keep the current number of required reports. Accountability is essential to prevent fraud.
Sherda Williams
Retiree, Casey County, KY

Sent from my iPhone

Sheri Simon — Jun 13, 2026
Subject: S7-2026-15 From: Sheri Simon Affiliation: Jun. 13, 2026 Reducing reporting frequency would weaken investor protection and market transparency.

Sherra Hillman Lane — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sherra Hillman Lane Affiliation: Jun. 13, 2026 This proposed rule is just another example of the corruption that is rampant under the leadership of trump, his family and the thugs that are his friends and leaders in his administration. Just say, “No.”

Sent from my iPad

Sherri Martella — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sherri Martella Affiliation: Jun. 13, 2026 Absolutely NO!!! We have a right to know what is happening in our accounts.

Thank you,

Sherri Martella

Sherry Connor — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sherry Connor Affiliation: Jun. 13, 2026 Quarterly reporting should continue. This should reduce insider trading and promotes transparency. The people of the USA are entitled to a system where we can have faith in systems controlling money and transactions. Less reporting equals more deception and corruption Thank you for your time Sherry Connor

Sent from my iPhone

Sherry Saffer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sherry Saffer Affiliation: Jun. 13, 2026 Please do not go back to the dark ages. Quarterly reporting is essential, promotes transparency and will preserve my savings. Stop making the rich richer and consider those of us in the middle that are struggling.

Sherry Saffer, retired lawyer

Sent from my iPad

Sherry Williamson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sherry Williamson Affiliation: Jun. 13, 2026 America already tried this! It did not go well!!
Reporting Quarterly is important.

Sheryl Ballard — Jun 13, 2026

Subject: S7-2026-15 Comment From: Sheryl Ballard Affiliation: Jun. 13, 2026 With information being readily available in modern times, it is only right and reasonable that companies report their earnings and losses regularly as well. 6 months is too long.
Sheryl Ballard
College professor

Sheryl Ballard

Sheryl Minyen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sheryl Minyen Affiliation: Jun. 13, 2026 My name is Sheryl Minyen, I'm a physical therapist by trade, I live in California. I am against the proposal to change quarterly reporting to semi-annual. Please, do not make this change.

Shirene Douglas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shirene Douglas Affiliation: Jun. 13, 2026 So not change. Continue to report quarterly, visibility matters.
Shir D. entrepreneur

Enjoy each day!

Shirley — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shirley Affiliation: Jun. 13, 2026 Quarterly reports keep consumers better informed! We need to keep this system intact! S Spall

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Shirley — Jun 13, 2026
Subject: S7-2026-15 From: Shirley Affiliation: Jun. 13, 2026 Keep the quarterly reporting ...because it will need to changed back again anyway.

Shirley Thurber — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Shirley Thurber Affiliation: Jun. 13, 2026 Continue quarterly reporting.
Stop messing with our MONEY!

Sent from my iPhone

Shirley Way — Jun 13, 2026
Subject: S7-2026-15 Comment From: Shirley Way Affiliation: Jun. 13, 2026 Shirley Way it is important to be able to see reports quarterly. Too much can happen over a six month period which could adversely affect the value of your assets

Sent from my iPhone

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silviomontero — Jun 13, 2026
Subject: S7-2026-15 Comment From: silviomontero Affiliation: Jun. 13, 2026 It is wrong to keep the average person in the dark.

Sent from my Galaxy

Skip Gailes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Skip Gailes Affiliation: Jun. 13, 2026 Do this and all my stock investments go to more responsible countries overnight!

Sent from my iPhone

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sonambula_zzzz — Jun 13, 2026
Subject: Comment on S7-2026-15 From: sonambula_zzzz Affiliation: Jun. 13, 2026 My name is Joan VanDeWater. I'm retired and I live in Connecticut. I have a small portfolio that I am trying to grow to help my children. Reducing the number of times for companies to report
their earnings from 4 to 2 times a year is a mistake. It creates an information vacuum which invites speculation and allows companies to deviate from the goals they have set. It also gives an unfair advantage to institutional investors over individuals, because
they tend to learn things first. More transparency in the markets is needed, not less.

Yahoo Mail: Search, Organize, Conquer

Sonia Castro — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Sonia Castro Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
As a retail investor, I am strongly opposed to Rule S7-2026-15. Regular quarterly reports (Form 10-Q) are vital for everyday investors to monitor the health of public companies on equal footing with Wall Street institutions. Allowing companies to wait six months to release information will hide critical financial developments, failures, or operational shifts in the dark for far too long. This rule favors insiders who have direct corporate access at the expense of retail investors. The SEC's core mission is to protect everyday investors, and reducing corporate transparency entirely contradicts that

purpose. Please reject this rollback.thanks!

Sonja Leonard Leonard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sonja Leonard Leonard Affiliation: Jun. 13, 2026 A very BAD idea!!!

Sonja Leonard Leonard

Sonja Raglin — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sonja Raglin Affiliation: Jun. 13, 2026 As "owners" of the companies, we Must always know the financial status of these companies. Politics should Not play any part of our rights as Shareholders. Leave Donald Trump's views and Billionaires views out of what the everyday investors need. My name is Sonja Raglin and I am a small full time Investor.

Sophia — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sophia Affiliation: Jun. 13, 2026 Protecting corporations' interests over an individual average American's is not the kind of country and norm we should be establishing

"Courage, dear heart" - CS Lewis

Sophia Odegaard — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sophia Odegaard Affiliation: Jun. 13, 2026 This new SEC proposal to end quarterly reporting should be abhorrent to any decent person- a gift to the ultra wealthy that they do not need & an incredibly risky gamble for the economy of our country/world to benefit a few, with so much room for fraud and grift I don't even know how to process the reasons as to why this would be allowed. I am a film worker who deals with budgets and spending reports and I, an individual who earns around $60k a year, am held to a higher degree of accountability than these companies already are with quarterly reports. To reduce their transparency even further is an insult. Please, do not consider this proposal, and maintain quarterly reporting for the sake of a more universally healthy economy, that serves the long term interests of many as opposed to the short term interests of a few (powerful) grifters.

Thank you, Sophia Odegaard, a film worker in CA

Sent from my iPhone

Sophie Winter — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sophie Winter Affiliation: Jun. 13, 2026 No to semi-annual reporting.

Get Outlook for iOS

SR Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: SR Johnson Affiliation: Jun. 13, 2026 Quarterly reporting is valuable and in everyone's interest. Keep it. It has served us well. By us I mean individual investors and the nation. Both have prospered. Let's not forget the lessons of the past.

My retirement portfolio is important to keeping me living in reasonable comfort and independence. I look to the SEC to be an excellent steward for the taxpayers and the nation.

Susan Johnson
Retired government employee
Potomac MD

Sent from my iPhone

STACY DAVENPORT — Jun 13, 2026
Subject: S7-2026-15 Comment From: STACY DAVENPORT Affiliation: Jun. 13, 2026 From Stacy Davenport

One has to ask why this would be desired. And will eventually get exposed. We have been at a disadvantage for yrs, or when you bail out banks and other rich men-when we are trying to provide for our children. Any changes like this are for your advantage not regular people. Your standards should be higher, not pressured into doing something our lazy government would do. Absolutely not.

Sent from Gmail Mobile

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stacy smith — Jun 13, 2026

Subject: S7-2026-15 Comment From: stacy smith Affiliation: Jun. 13, 2026 Quarterly reporting is a must for fairness among investors. Please keep.quarterly reporting.

Stacy Terrell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Stacy Terrell Affiliation: Jun. 13, 2026 Why? What are you trying to hide from the American people? I believe you all make enough, you do not need to hide your books, unless you're trying to hide the fact that you're stealing from people? Open your books, keep your reporting current, & stop trying to be like sleazy democrats!

Sincerely,
Mrs. Stacy K. Terrell

Stan Geison — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Stan Geison Affiliation: Jun. 13, 2026 There is evidence that requiring more frequent (quarterly) financial reporting leads to higher yields for investors. Moving to semi-annual reporting will negatively affect returns. Please do not pursue semi-annual reporting. This is importantvto me and all investors. We are facing enough economic head winds in current times and don’t need more.

Sent from my iPhone

Stanley Matthews — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Stanley Matthews Affiliation: Jun. 13, 2026 Retain quarterly reports

Get Outlook for iOS

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stephanie — Jun 13, 2026
Subject: S7-2026-15 Comment From: stephanie Affiliation: Jun. 13, 2026 I don't have money anymore but my Mom still does and I want her to have the ability to know where her money is and what it is doing in the same way and timely manner that she always has. Do not change a thing. You don't get to hide something that doesn't belong to you. Stephanie Nelson, disabled.

Yahoo Mail: Search, Organize, Conquer

Stephanie Derauf — Jun 13, 2026
Subject: S7-2026-15 Comment From: Stephanie Derauf Affiliation: Jun. 13, 2026 Requiring quarterly reporting frequency is a fair ask of organizations to prepare for investors. It provides us with insight

and forces leaders to be honest since it reflects their intentions.

Sent from my iPhone

Stephanie O'Malley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Stephanie O'Malley Affiliation: Jun. 13, 2026 I DO NOT APPROVE OF THIS.

It is heinous it is even being proposed.

Stephanie Sullivan — Jun 13, 2026
Subject: S7-2026-15 Comment From: Stephanie Sullivan Affiliation: Jun. 13, 2026 Stephanie Sullivan. Retiree. I oppose the proposal to change the SEC requirement for quarterly reporting. I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders and create less transparency. “Optional” doesn't fix the problem because companies that opt in to less frequent reporting schedules are often the ones whose investors most need frequent updates. And the savings to companies aren't worth the cost to me and are unlikely to be passed along to ordinary investors.

Stephanie Thomas — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Stephanie Thomas Affiliation: Jun. 13, 2026 STEPHANIE THOMAS, OWNER, ST & ASSOCIATES, SEATTLE WA, LONG TIME IN FINANCIAL ACCOUNTIMG HAS shown how real money talks. Always better to have clear view of the current affairs. Never better to wait for some other time down the road to see where we are going. Never a good idea to hide the present and then try to see the future.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Stephen Alford — Jun 13, 2026
Subject: S7-2026-15 Comment From: Stephen Alford Affiliation: Jun. 13, 2026 We all should have to follow the same rules...

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stephen coe — Jun 13, 2026
Subject: S7-2026-15 Comment From: stephen coe Affiliation: Jun. 13, 2026 As a small indinvester Ibase my investment decisions on quarterly reports , this gives me a good look at how a potential investment in a company might go. Change to six months leaves me blind to what is happening in theses companies. This proposal is an extremely bad idea , looking at the huge amount of investment and government fruad disclosed just this year makes a strong statement to keep the

standard of quarterly reporting. I do recommend that the quarterly reporting stay.Regards Stephen Coe Trinity NC

Sent from my iPad

Stephen D Hager — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Stephen D Hager Affiliation: Jun. 13, 2026 As history as proven, quarterly reporting instills a greater trust by investors in publically traded companies.

Quarterly reporting allows for greater scrutiny of company earnings
and provide the means to track company performance against stated goals in the cprporate annual review. Quarterly reporting keeps corporations accountable because of greater scrutiny by investors forcing executives to justify / promote changes in performance.
All this provides for a better informed investor and a more transparent, accountable corporation.

Sent from AOL on Android

Stephen Morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Stephen Morris Affiliation: Jun. 13, 2026 Quarterly reporting is not overly onerous on companies. Yet , it is the simplest way for investors to make sound decisions.

Sent from my iPhone

Stephen Tyler — Jun 13, 2026
Subject: S7-2026-15 From: Stephen Tyler Affiliation: Jun. 13, 2026 Hold them responsible. Do it quarterly

Sent from my iPhone

Steve Braulick — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steve Braulick Affiliation: Jun. 13, 2026 Misguided or just part of the tide of corruption and incompetence sweeping this country under the rug of history? This is Steve Braulick, a retired educator in Arlington,Texas. My retirement is dependent on timely and trustworthy information.

Steve Clarke — Jun 13, 2026
Subject: S7-2026-15 Comment From: Steve Clarke Affiliation: Jun. 13, 2026 Steven Clarke. Researching companies would be much more difficult if only semi-annual. Too much time for changes and good/bad financial info not available to the public to make informed decisions. Only insiders will have this info.

Sent from the iPhone of:

Steve Clarke

Steve Farrell — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steve Farrell Affiliation: Jun. 13, 2026 I object to the proposed change to semi- annual reporting. Corporations need more scrutiny today than ever.

Sent from my iPhone

Steve Guess — Jun 13, 2026
Subject: S7-2026-15 From: Steve Guess Affiliation: Jun. 13, 2026 I have a small retirement account that I can not put at greater risk. I personally selected a strong investment, though greater risk instruments would have had the potential for greater reward. The move to semiannual signed reports gives a greater opportunity for corporations to derail, perhaps to a deleterious direction, that could more readily impact small investors.

Steve Guess
Fuquay-Varina, NC
"When the Power of Love overcomes the Love of Power, the world will know Peace." Jimi Hendrix

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steve hoffarth — Jun 13, 2026
Subject: Comment on S7-2026-15 From: steve hoffarth Affiliation: Jun. 13, 2026 Keeping the nose to the grindstone by reporting regularly means the customer is less likely to be taken advantage of. The current regulating environment is necessary. Make no changes. Sincerely, Steve Hoffarth

Yahoo Mail: Search, Organize, Conquer

Steve Johnston — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steve Johnston Affiliation: Jun. 13, 2026 We need to continue Quarterly Reporting!

Steve Johnston

Sent from my iPhone

Steve Mendelson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Steve Mendelson Affiliation: Jun. 13, 2026 Steven Mendelson, owner Mendelson & Mendelson Law Office. Cutting the average investor off of necessary information is another move further into oligarchy. This is America, not Russia.

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Steve Poe — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steve Poe Affiliation: Jun. 13, 2026 There is already widespread doubt about the veracity of many US investment companies or vehicles. To reduce their reporting to semi-annually will only increase these suspicions and we will end up with another insurmountable issue like "election integrity" that divides the American public.
PLEASE do not change the the quarterly reporting requirements. We do not need more public division.
Steven S Poe , retired educator, Tucson, AZ

Steve Tuleya — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steve Tuleya Affiliation: Jun. 13, 2026 Keep Quarterly reporting the same. Help the little guy!

Stephen Tuleya
C 610-334-5750
stuleya@verizon.net

Steven Hanna — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Steven Hanna Affiliation: Jun. 13, 2026 My name is Steven Hanna. I'm a software engineering and security
leader based in Oakland, California, and I'm an individual investor
who actively manages my own portfolio. I day trade, income trade, and
hold long and short positions. I have 15 years of investing and
trading experience and I use a huge variety of trading instruments.

I strongly support keeping quarterly reporting. Moving to six-month
reporting would be a major step backward for ordinary investors.

I have years of experience managing public-market investments,
including individual stocks, ETFs, equity compensation, options,
hedges, and income-oriented strategies. I read quarterly reports
because they matter. They help me evaluate revenue growth, margins,
cash flow, debt, dilution, guidance, risk disclosures, and whether a
company's investment thesis is still intact.

That information affects real decisions: whether I hold, sell, add to a position, diversify concentrated stock exposure, or hedge downside risk.

Six months is simply too long in today's market. A company's outlook can change dramatically in that time because of interest rates, competition, cybersecurity issues, AI disruption, customer demand, litigation, or execution problems. Without quarterly reporting, investors would be making decisions with stale information while stock prices continue moving every day.

That would not reduce risk. It would increase it.

Less frequent reporting would also widen the gap between ordinary investors and large institutions. Larger investors often have more access to analysts, management commentary, alternative data, and market intelligence. Individual investors depend much more heavily on public filings. Taking away quarterly reports would make the market feel less fair and less transparent.

I understand the concern that quarterly earnings can encourage short-term thinking. But the problem is not quarterly reporting itself. The problem is excessive focus on quarterly guidance and short-term EPS targets. The SEC can address that without reducing the basic financial information investors need.

Quarterly reporting keeps management accountable and gives shareholders a regular check on the condition of the business. Switching to six-month reporting would create longer information gaps, bigger surprises, and less confidence in public markets.

Please preserve quarterly reporting requirements.

Respectfully,
Steven Hanna, Ph.D.
Senior Software Engineer and Frequent Trader and Investor
Oakland, California

Sue Birch — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sue Birch Affiliation: Jun. 13, 2026 Susan Birch (Retired Credit Analyst)

Average Americans have the right to know what is happening with their invested savings…increases, decreases, withdrawals, the payments withdrawn by the financial institution, etc.
Our financial manager changes investments based on the data.

The systems are already in place. Why change them? What's the SEC trying to accomplish?

Sue Custer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sue Custer Affiliation: Jun. 13, 2026 Keep the reporting QUARTERLY!

Sue Dietzman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sue Dietzman Affiliation: Jun. 13, 2026 I agree with keeping it quarterly is the best decision.

Sue Irvine — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sue Irvine Affiliation: Jun. 13, 2026 I think we should keep the quartly reporting, it helps us evaluate our earnings on a timely basis and gett our of sto ck that are underpreforming.

Sue Kalman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sue Kalman Affiliation: Jun. 13, 2026 Full disclosure is the only thing that maintains market integrity. Even with quarterly reporting, corrupt companies and executives erode market integrity. 6 month reporting will corrupt markets and steal money from the public and retail investors in particular.

Sue Pascatore — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sue Pascatore Affiliation: Jun. 13, 2026 I am retired and DO NOT want a stop to quarterly reporting! Please continue quarterly reporting. I just barely survive on my IRA and minimal social security. I can not afford any loss of income.
Russ P Pascatore

Sue Summers — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sue Summers Affiliation: Jun. 13, 2026 Do the right thing! Quarterly, HONEST reporting should be mandatory.

Sue Trebisovsky — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Sue Trebisovsky Affiliation: Jun. 13, 2026 We need quarterly reports!

Sent from my iPhone

Sule Sauvigne — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sule Sauvigne Affiliation: Jun. 13, 2026 I am writing in regards

to the proposal to eliminate quarterly earnings results for public companies, and instead require seminal reporting. I believe this will be a detriment to retail investors like myself. I rely on those quarterly results to make investment decisions for myself and my family. It would be unfair to regular people like myself who have no connections to Wall Street or companies corporate boards to eliminate the quarterly reporting. Please consider the negative impact on us when making your decision. And you're it has been found that moving to semi annual reporting has not made any significant difference for companies but has her investors. It's a myth seminal reporting will make companies focus on long-term versus short-term results. Thank you.

Sent from my iPhone

Sundar Narasimhan — Jun 13, 2026
Subject: Comment on S7-2026-15 - please keep the currently quarterly reporting period! From: Sundar Narasimhan Affiliation: Jun. 13, 2026 Six months is too long a reporting period, especially in today's fast-moving economy driven by rapid technological advances and AI. While quarterly cadences for closing books and financial reporting may seem like an overhead burden to some and perhaps encourage longer term investments, the payoff in terms of compliance and trust in U.S. corporations is enormous. As an investor and a citizen, I am highly concerned that lengthening the period—especially through a "check-the-box" voluntary system—will severely increase adverse selection risk, a danger the SEC's own Investor Advisory Committee has explicitly warned against. A voluntary framework will inevitably play into the hands of underperforming companies, allowing firms with deteriorating performance, emerging risks, or governance vulnerabilities to hide behind extended dark periods. This risk is heavily backed up by financial literature and a real-world experiment in the United Kingdom. Specifically, the study "The Impact of Mandatory Quarterly Reporting" by the CFA Institute demonstrates that reducing reporting frequency harms market efficiency by decreasing analyst coverage and widening bid-ask spreads, without delivering the promised benefits. Last but not least, there is no credible empirical evidence that lengthening the reporting period encourages long-term thinking in corporations or promotes a wiser use of capital. The argument that quarterly reporting inherently breeds destructive "short-termism" is a myth debunked by data. Please, therefore, protect retail investors and market integrity by keeping the current, mandatory quarterly reporting period.

Sincerely,
-Sundar

Sunny Clark — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sunny Clark Affiliation: Jun. 13, 2026 Sunny Clark, teacher. Please keep publishing quarterly reports QUARTERLY. I can't see a good reason for lawyers, executives and investors to have access to the information but not the little investors like me. I'm tired of this administration and its cronies figuring out more ways to swindle the American public at every opportunity and get away with it.

Sent from my iPhone

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surajit sen — Jun 13, 2026

Subject: S7-2026-15 Comment From: surajit sen Affiliation: Jun. 13, 2026 Please keep quarterly reports.

Prof Surajit Sen, Physics Dept, State University of New York at Buffalo

Surajit Sen
Professor of Physics, SUNY Buffalo
sen@buffalo.edu, apssen@gmail.com, prof.surajit.sen@gmail.com

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Susan Berry — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Berry Affiliation: Jun. 13, 2026 This country has not learned anything from its past. Or should I be more specific: Trump has not learned. Either that or he wants to do this in order to pull some quickly, dirty moves that are going to hurt the American people. Trump and anyone else who try to pull this off will go into the history books as traitors to our nation and as dirty rotten scoundrels like Al Capone.

Susan Csikos — Jun 13, 2026
Subject: S7-2026-15 Comment From: Susan Csikos Affiliation: Jun. 13, 2026 Quarterly reporting is the bare minimum required of companies for transparency. In the current climate cutting that in half would be deleterious to public trust and create greater incentive for fraud.

Susan Fretz — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Fretz Affiliation: Jun. 13, 2026 Maintain Quarterly reporting. Susan Fretz, Retired. Parker Ford, PA At my age sometimes decisions must be made quickly.

Get Outlook for iOS

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susan galanek — Jun 13, 2026
Subject: S7-2026-15 Comment From: susan galanek Affiliation: Jun. 13, 2026 My name is Susan Galanek, and I am a retired educator.

I am emailing to express my opposition to Rule S7-2026-15. These proposed changes concern me because, as a recently retired teacher, I rely on my investments to cover my monthly expenses and I monitor my investment accounts regularly to ensure my income is maximized. This bill would prevent me from receiving timely updates and details necessary to manage my accounts. A lot can change in

6 months. I need more frequent and consistent reports to help me make the decisions that are best for me. The proposed changes would have a minor impact on and may be easier for corporations but would have huge ramifications for me: the small, individual, retired investor. Please do not approve these changes.

Sent from my iPad

Susan Hansen — Jun 13, 2026
Subject: S7-2026-15 Comment From: Susan Hansen Affiliation: Jun. 13, 2026 **** this idea! It's time you elites start thinking outside your short sighted box if you can! Not everyone has six, seven, eight digits before the decimal point.
If you choose to accept this idea, I am hoping you and your prodigy suffer the slings and arrows of outrageous fortune because you so deserve it!

Sue Hansen
Make it a great day!

Susan Helms — Jun 13, 2026
Subject: S7-2026-15 Comment From: Susan Helms Affiliation: Jun. 13, 2026 No keep it every quarter.

Susan Hughes — Jun 13, 2026
Subject: S7-2026-15 From: Susan Hughes Affiliation: Jun. 13, 2026 I'm asking my Senators and Representative to represent me I'm in this attempt to give a corporate execs a free pass for hiding information that's uncomfortable. Please don't mank reviews on this necessary..
Mrs. Susan Hughes
McKinney Texas

Susan Kekelik — Jun 13, 2026
Subject: S7-2026-15 From: Susan Kekelik Affiliation: Jun. 13, 2026 Make it MONTHLY these POS are cr***ed liars!!!

Sent from my iPhone

Susan Lancaster — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Lancaster Affiliation: Jun. 13, 2026 Susan Morton, teacher
I have worked too hard and sacrificed to build up my savings to have a third of it lost! This proposed change would be unfair to the majority of Americans. Think twice before making this change, we're akready hurting thanks to our current president and administration's poor decisions; higher gas prices, grocery prices, wasteful government spending on vanity projects for Trump. This change

would be awful!

Sent from my iPhone

Susan Maloney — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Susan Maloney Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Truth is the best way for people to make choices and with truth comes knowledge. Better investors !

Susan Mast — Jun 13, 2026
Subject: S7-2026-15 Comment From: Susan Mast Affiliation: Jun. 13, 2026 Keep quarter feedback

Sent from my iPhone

Susan McSwiney — Jun 13, 2026
Subject: S7-2026-15 From: Susan McSwiney Affiliation: Jun. 13, 2026 Susan McSwiney of Cleveland, GA. Please keep accountability, honesty, and transparency as the executed standard. Removing the personal responsibility of certifying of reporting opens the door, wider, to excuses and falsehoods while reducing the reporting to only twice a year gives too much opportunity for trends and losses to be hidden from the public for too long.

Sent from my iPhone

Susan Mulligan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Mulligan Affiliation: Jun. 13, 2026 We get monthly statements from our banks. We need up-to-date quarterly statements for our investments. I am a high school teacher in South florida, the lowest paid teachers in the country. My investments in the stock market are the only thing that will keep me solvent in retirement.. I will need my quarterly statements.

Susan Mulligan

Thank you,

Susan Mulligan

International Baccalaureate English Literature HL - year 2
Advanced Placement English Literature

For questions about our IB program check out our school website at https://wtdh.palmbeachschools.org/school_info or log onto www.ibo.org

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Susan OHare — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan OHare Affiliation: Jun. 13, 2026 Leave it as it is!! We can’t afford to lose any of our retirement savings!
Susan and Michael OHare
Portland, OR

Susan Pitonzo — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Pitonzo Affiliation: Jun. 13, 2026 PLEASE Don’t let the market regress to 1955. Not everything old is better. This mostly hurts the people that can afford it least.

Sent from my iPhone

Susan Romanski — Jun 13, 2026
Subject: S7-2026-15 Comment From: Susan Romanski Affiliation: Jun. 13, 2026 Quarterly reporting provides vital information on a timely basis on the stability of our economy, the health of our corporations, and the state of their profits. At such an unstable time in our economy and our nation , quarterly reports must be continued and strengthened, not undermined and reduced to 6 month reports.

Sent from my iPhone

Susan Samuel — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Samuel Affiliation: Jun. 13, 2026 Susan Samuel. Investor, Central Ohio. I cannot afford to lose one third of my investments driven by a bad decision to go to semiannual reporting. I have saved and earned well during the years of quarterly reporting which have comprised my adult life. Please do not make a decision to send us backwards, causing more of us to ultimately rely on the government rather than ourselves for support. I've worked hard and saved hard, please don't upend my considerable efforts. Quarterly information helps me make better decisions on investing. Thanks.

Susan Sauer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Sauer Affiliation: Jun. 13, 2026 Less frequent reporting means less accountability and less opportunity for common investors to make informed decisions.
How are the companies benefitting from this ?

Sent from my iPhone

Susan Steele — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Susan Steele Affiliation: Jun. 13, 2026 It didn't work before so why change something that isn't broken? Please stick to quarterly reporting.

Sent from my iPhone

Susan Van Veen — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Van Veen Affiliation: Jun. 13, 2026 No way should this happen. It makes no positive economic sense for the average American. It's another plot to enrich the rich and destroy the middle class.

Susan Van Veen
Sent from my iPhone

Susan Wolfson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Susan Wolfson Affiliation: Jun. 13, 2026 Susan Mulcahy, Retired, TN resident.
US business tax payers submit quarterly tax reports and payments. So every financial reporting agency should report quarterly.

Get Outlook for Android

Suz W. — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Suz W. Affiliation: Jun. 13, 2026 Suzanne Wilson, Healthcare worker
Rio Rancho, NM
I not only want but expect quarterly reports from my stock portfolio. To change to bi-annual reporting doesn't tell me the health of my portfolio's. This is 2026 and not 1955 and we do not need to live in 1955 again. I don't care what the toddler in charge wants. He needs to be told no… if he has tantrum then let him have a tantrum. No means NO.

Sent from my iPhone

Suzanne Morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Suzanne Morris Affiliation: Jun. 13, 2026 I'm an old woman and will probably not need access to my retirement funds much longer so this doesn't really apply to me. But it's the st***dest most corrupt policy I've ever read from the SEC. Don't do it.

Sent from my iPad

Suzanne Partenza — Jun 13, 2026

Subject: S7-2026-15 Comment From: Suzanne Partenza Affiliation: Jun. 13, 2026 We need quarterly reports to make sound decisions on investments & to hold companies accountable.

Suzanne Spano — Jun 13, 2026
Subject: S7-2026-15 Comment From: Suzanne Spano Affiliation: Jun. 13, 2026 This does not serve the individual investor and can only benefit those who need to hide what they are doing. This will be used as another tool for insider trading and scamming the individual investor.

Sent from my iPad

Suzanne Wolff — Jun 13, 2026
Subject: S7-2026-15 Comment From: Suzanne Wolff Affiliation: Jun. 13, 2026 Keep quarterly reports. This is crucial to our economy and vitality of our country

Suzanne Wolff

Suzie Smith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Suzie Smith Affiliation: Jun. 13, 2026 Please don't do this as it would take away monies from the people who need it and keep disproportionately distributed

Suzie Smith
Realtor of Distinction
843-475-0511 cell
843-202-3638 fax Sent from my iPhone

Carolina One Real Estate Services will never initiate a request that you send funds electronically or nonpublic personal information, such as social security numbers, credit card or debit card numbers or bank account and/or routing numbers, by email. If you receive an unsolicited email message concerning any transaction involving Carolina One Real Estate Services, and the email requests that you send funds electronically or provide nonpublic personal information, do not respond to the email and immediately contact Carolina One Real Estate Services by phone.

Sylvia Foltz — Jun 13, 2026
Subject: S7-2026-15 Comment From: Sylvia Foltz Affiliation: Jun. 13, 2026 Keep quarterly reports. Biannually is not enough.

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syurasits — Jun 13, 2026
Subject: S7-2026-15 Comment From: syurasits Affiliation: Jun. 13, 2026 As a college graduate with

an Accounting degree, I went to work for a Fortune 500 company where I worked on 10-Ks and 10-Qs (among other responsibilities). Eliminating this reporting requirement is a monumentally stupid idea and would further erode corporate transparency.

Sue Yurasits, retired.

Sent from my Galaxy

T. F. — Jun 13, 2026
Subject: S7-2026-15 Comment From: T. F. Affiliation: Jun. 13, 2026 Stop the corruption-- the SEC is supposed to protect the public investors, not hedge funds and corporations. Stop the blatant corruption on the American people.

T.J. Zane — Jun 13, 2026
Subject: S7-2026-15 Comment From: T.J. Zane Affiliation: Jun. 13, 2026 C'mon, seriously?! This isn't how ordinary Americans operate.
Leave things as they are.

Thomas J Zane Jr
Self-employed
San Diego, CA

Talis — Jun 13, 2026
Subject: S7-2026-15 Comment From: Talis Affiliation: Jun. 13, 2026 So how much are the companies paying you because we all know this administration is all about the bribe and how much you can fleece while in office so while I doubt commenting on this bs will
help be so kind as to register my opposition to this bs plot to **** over shareholders

Yahoo Mail: Search, Organize, Conquer

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tam pham — Jun 13, 2026
Subject: Comment on S7-2026-15 From: tam pham Affiliation: Jun. 13, 2026 Tam Pham, Retired, Florida
Keep it open for true markets. Not hiding or cheating in longer term

TakeItEasy

Tamara Johnson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tamara Johnson Affiliation: Jun. 13, 2026 Keep the quarterly reports

Sent from my iPhone

Tami Roberts — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tami Roberts Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Tammy Kenney — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tammy Kenney Affiliation: Jun. 13, 2026 We the people have had enough of Trump and his greedy administration wasting our tax dollars, destroying the government to benefit themselves and destroying our lives.

Semi annual reporting doesn't work. It's been tried before.
Less transparency comes with lower returns and lower valuations

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Tammy Smith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tammy Smith Affiliation: Jun. 13, 2026 Tammy C Smith this is just crazy why would change it when its working. Stop trying to take our hard earn money that I have work for. God bless need to do the right thing
Tammy C Smith

Tara Becker — Jun 13, 2026
Subject: S7-2026-15 From: Tara Becker Affiliation: Jun. 13, 2026 The American people deserve transparency and quarterly reporting.

Tarie Hoverman — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tarie Hoverman Affiliation: Jun. 13, 2026 I find keeping me and my financial advisors in the dark, a disgusting attempt to provide cover for illegal or otherwise unconscionable actions.

Tavia Levy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tavia Levy Affiliation: Jun. 13, 2026 Hello,

I'm writing to let you know that I want companies to continue providing quarterly reports because it's important for me to see my investment records each quarter so I can make informed decisions. Bi-annually is too long and keeps me in the dark.

Thanks,

Tavia Levy,
Project Manager

Ted Arnn — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ted Arnn Affiliation: Jun. 13, 2026 Keep the quarterly report rule,

Sent from my iPhone

Ted Hellen — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Ted Hellen Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We need the same information and access to that information at the same time that Bloomberg terminals get. It makes no sense and creates a very uneven field.

Ted Thomas — Jun 13, 2026
Subject: S7-2026-15 Comment From: Ted Thomas Affiliation: Jun. 13, 2026 Ted Thomas, retired, stock investor. Six month reporting removes transparency for individual investors and professional ones alike. Its only benefit is to insider trading. Do not do this !

Yahoo Mail: Search, Organize, Conquer

Teltechtrainer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Teltechtrainer Affiliation: Jun. 13, 2026 Martin Franz, AT&T, retired.
It's data, 0's and 1's stored in files. You mean to tell me these tech-savvy, AI users can't automate that process? I suspect most small business owners have to keep up with their finances on a day-to-day basis.
Quarterly reporting needs to be mandatory. If your profit margin is so small that the expense of quarterly reporting affects your bottom line, maybe you're in the wrong business.

Martin Franz

AT&T retired

Teresa Bihl — Jun 13, 2026
Subject: S7-2026-15 From: Teresa Bihl Affiliation: Jun. 13, 2026 Increased transparency is important. Don’t do anything that restricts information.

Teresa Gardiner — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Teresa Gardiner Affiliation: Jun. 13, 2026 Teresa Gardiner of Wisconsin kindly request that you submit quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Teresa Griffith — Jun 13, 2026
Subject: S7-2026-15 Comment From: Teresa Griffith Affiliation: Jun. 13, 2026 Keep SEC reporting quarterly! Stand up for us, not big corporations. You are to act in the public's interests not big corps and big money. Keep SEC quarterly.

Teresa Hart — Jun 13, 2026
Subject: S7-2026-15 Comment From: Teresa Hart Affiliation: Jun. 13, 2026 I am against keeping it from the public for 6 month periods! Keep disclosure army 3 mo period /as is. !

Sent from my iPhone

Teresa Henry — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Teresa Henry Affiliation: Jun. 13, 2026 Please don’t change quarterly reporting. I’m retired in CA and need to know what is happening with my money.

Sent from my iPhone

Teresa Peters — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Teresa Peters Affiliation: Jun. 13, 2026 Keep things as they are now. This change to the past benefits businesses, not Americans. We need more transparency, not less. This can result in less income to Americans, something no one can afford to happen. Over 70% of Americans say they can’t make ends meet now.

Teresa Peters
I help you, your family, and our Earth heal one story and video at a time.
https://www.mcscanarysolutions.com/
Surprise, Arizona

Sent from my iPhone

Teresa Starkey — Jun 13, 2026
Subject: S7-2026-15 Comment From: Teresa Starkey Affiliation: Jun. 13, 2026 Please consider keeping quarterly reports. The transparency and data is crucial to investors. Thank you for your consideration
Teresa Starkey
Ohio

Sent from my iPhone

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teresa Weidenbusch — Jun 13, 2026
Subject: Comment on S7-2026-15 From: teresa Weidenbusch Affiliation: Jun. 13, 2026 No!! You work for the people not against us!

Sent from my iPhone

Teresa White — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Teresa White Affiliation: Jun. 13, 2026 History clearly shows that going back to twice a year, not quarterly, is stepping back not moving forward. All Americans were told to save for their own retirement and we have. Without companies being held accountable to report quarterly then where is our safety net.

The SEC is the organization that holds companies accountable. It keeps the playing field level. Do not reverse something that works to build wealth for those of us who have invested in themselves. Prove to the American people that you are working in our best interests.

Teresa White, unemployed, North Carolina

Terese Coe — Jun 13, 2026
Subject: S7-2026-15 From: Terese Coe Affiliation: Jun. 13, 2026 Keep quarterly proofing!

Teress Barr — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Teress Barr Affiliation: Jun. 13, 2026 Do you job correct and it is more transparency. I would not like to lose everything I worked for so they have less work.

Sent from my iPhone

Terri Cvetan — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Terri Cvetan Affiliation: Jun. 13, 2026 Reporting at a minimum should be quarterly. It would be even better if it was monthly. Transparency is important to maintain, businesses run with integrity should be agreeable with the existing quarterly practice. Changing to twice a year seems like it was dreamed up by someone wanting to do some unethical business dealings. Good accounting practices say stay on top of the books and maintain the transparency offered by the quarterly practice.

Terri Reed — Jun 13, 2026
Subject: S7-2026-15 From: Terri Reed Affiliation: Jun. 13, 2026 Best results for everyone come from quarterly reports

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Terry Atkins — Jun 13, 2026
Subject: S7-2026-15 Comment From: Terry Atkins Affiliation: Jun. 13, 2026 QUARTERLY REPORTING MUST REMAIN.
IT protects investors & keeps the companies honest.

Terry Faith — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Terry Faith Affiliation: Jun. 13, 2026 Quarterly reporting must continue. In this age of technology there is no reason that quarterly reporting to protect the investor should not continue. Shame on those who are once again trying to hide information from the average American so the elite can scavenge.

Sincerely,
Terry R. Faith

Terry Herr — Jun 13, 2026
Subject: S7-2026-15 Comment From: Terry Herr Affiliation: Jun. 13, 2026 QUARTERLY REPORTS MATTER AND EVERYONE KNOWS THIS IS TRUE BUT JUST ANOTHER WAY OF SCREWING THE AMERICAN PEOPLE !!!!!
KEEP THE QUARTERLY REPORTS ON SCHEDULE !!!

therr1930@gmail.com

Terry Holgate — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Terry Holgate Affiliation: Jun. 13, 2026 It’s imperative that

quarterly reporting remains. This ensures timely reporting of information for investors that is crucial for sound financial decisions and investment. Eliminating that will make an enormous impact on investors, many relying on these investments as a crucial source of income when they retire. Thank you for your time to make a sound and just decision, Terry Holgate, retired, Ithaca NY.

Terry Holgate

Terry Lefrooth — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Terry Lefrooth Affiliation: Jun. 13, 2026 We need to stick to quarterly reporting. Don't need to worry about missing important information.

Sent from my iPhone

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terry melton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: terry melton Affiliation: Jun. 13, 2026 Changing reporting to semi annually is proven to reduce earnings, hide mismanagement, and provides poorer outcomes for investors. Companies that want to benefit from American investment cannot be allowed to reduce their accountability to their investors, and bad faith actors cannot be allowed to hide behind reduced reporting requirements that keep their poor performance hidden for longer. Keeping quarterly reporting mandatory is vital for American competitiveness and corporate accountability.

Terry Melton
Baltimore, MD.

Terry Stewart — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Terry Stewart Affiliation: Jun. 13, 2026 The government has done too much to diminish the savings of the middle classes! Rolling us back to the dark ages could easily be the final nail in our coffin.

Sent from my iPhone

Thaddeus Walcutt — Jun 13, 2026
Subject: S7-2026-15 Comment From: Thaddeus Walcutt Affiliation: Jun. 13, 2026 Thaddeus Walcutt, retired. This requirement is the only way the average stockholders has of knowing if their investment is sound or in need of reevaluation. I actually believe a monthly report is better now that ai can number crunch for you given real data. It would be good to see more action from the SEC on those taking advantage of insider information in our varied political offices. I am on a fixed income so that I protect what little investments I have so keep the quarterly at minimum or update the SEC with AI and move to monthly reporting. Thank you for your attention in this matter.

The Allworx Handyman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: The Allworx Handyman Affiliation: Jun. 13, 2026 Quarterly

reposting is essential to sustaining the growth cultivated and the position of power the American stock market and dollar are barely holding onto as it is. Other nations have been posturing themselves to stage a takeover of the dollar for years now, this would essentially give them the keys to all the doors in my opinion, in top of the already bad scenario this brings along with it for the typical investor.

Allworx Handyman Services

IMG_0375.webp

Owner - Home Improvement Service Specialist
Justin Muncil

Proudly Serving Cheyenne and Laramie County in SE Wyoming

The Ta Da s — Jun 13, 2026
Subject: Comment on S7-2026-15 From: The Ta Da s Affiliation: Jun. 13, 2026 Quarterly reporting must stay.

Sent from my iPhone

TheAtomicSoul — Jun 13, 2026
Subject: Comment on S7-2026-15 From: TheAtomicSoul Affiliation: Jun. 13, 2026 So these companies and big investors are gonna know something is wrong and bail from the stock, leaving individuals holding the bag. Yea, this'll do nothing but support insider trading- but since they can do it over several months, it'll be harder to prove.

TheDudesChezMontreal — Jun 13, 2026
Subject: S7-2026-15 Comment From: TheDudesChezMontreal Affiliation: Jun. 13, 2026 This attempt to loosen regulations on quarterly reporting exists for the sole interest of businesses to behave fraudulently.
Please keep the current regulations in place.

Theo Panton — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Theo Panton Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: In this day and age, we should be given more information not less. The tools that these companies have access to should be used to provide more transparency to the public about their performance. The SEC is there to help prevent companies from doing illegal activities like lying to their shareholders or the public. We've seen through two financial crises (the dot com bust and the great recession) how some companies will be d the rules while leaving their

investors (including the government) with nothing. More time in the shadows allows this behavior to grow. Your job is to protect the people not companies. I check my investments performance multiple times a year. Don't make this harder for me and the millions of others that do the same.

Theodore Hudson — Jun 13, 2026
Subject: S7-2026-15 Comment From: Theodore Hudson Affiliation: Jun. 13, 2026 I strongly believe in the ability to review a company's value and position in the market quarterly. I'd rather have this review more frequent.

Place do not remove quarterly reporting requirements.

Sincerely,
Theodore Hudson

Theresa and Andrew Patt — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Theresa and Andrew Patt Affiliation: Jun. 13, 2026 When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark.
Terri Patt
Retired
Massachusetts

Terri

“Challenges make life interesting, however overcoming them is what makes life meaningful.”—Mark Twain

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Theresa Berman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Theresa Berman Affiliation: Jun. 13, 2026 Theresa Berman here, South Dakota resident.
Please do not make this change! Quarterly reporting by businesses gives investors frequent feedback on how the company is performing. This data allows individual investors who are not professional fund managers timely, actionable information about their investments. This holds companies more accountable for their business decisions and surfaces problems before they grow into serious issues. Companies should not hide their problems from their investors and other stakeholders like employees

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Theresa Buzek — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Theresa Buzek Affiliation: Jun. 13, 2026 Quarterly reporting is necessary for good financial oversight. Semiannual allows longer timeframe to manipulate the system. I balance my checkbook almost on a daily basis if not weekly and very seldom just monthly; forget doing it once every six months.

I don’t think it’s too much for companies to have to tell us how their financial standings are once every three months. Congress should have to follow such strict rules to not become millionaires (can we say insider trading) while the rest of the Public struggles to understand how and where our funds are being invested and utilized so that we can continue to make good choices about where our money needs to be to benefit us the most.

Theresa Buzek
Waller TX.

Sent from my iPhone

THERESA CAYA — Jun 13, 2026
Subject: Comment on S7-2026-15 From: THERESA CAYA Affiliation: Jun. 13, 2026 LEAVE THE CURRENT SYSTEM ALONE

Sent from my iPhone

Thomas — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Thomas Affiliation: Jun. 13, 2026 Horrible idea, we need more accountability not less. This idea would only benefit the super rich and harm the average American trying to save for retirement.

Yahoo Mail: Search, Organize, Conquer

Thomas Casbar — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Casbar Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
DO - NOT - ALLOW -THIS - 6 MONTH REPORTING! As an investor for decades, I'm appalled this is being considered. Should this happen, it opens the door to fraud and who knows what that would be detrimental to investors like myself who are retired and depend on dividends & stocks.

Thomas Goodrich — Jun 13, 2026
Subject: S7-2026-15 From: Thomas Goodrich Affiliation: Jun. 13, 2026 We have to keep them honest qnd inline.

Yahoo Mail: Search, organise, conquer

Thomas Hill — Jun 13, 2026
Subject: S7-2026-15 From: Thomas Hill Affiliation: Jun. 13, 2026 Keep quarterly reports.

Sent from my iPhone

Thomas Thorne — Jun 13, 2026
Subject: S7-2026-15 Comment From: Thomas Thorne Affiliation: Jun. 13, 2026 Just another blatant money grab by Republican rich folks.

Do not give in to these crooks!

T. Owen Thorne
20 Hillwood Road, Knollwood,
Glen Farms, Elkton MD 21921-2031
owen@udel.edu
443-907-6816

Tia White — Jun 13, 2026
Subject: S7-2026-15 From: Tia White Affiliation: Jun. 13, 2026 We have enough corruption in the government. We don't need it in the corporate sector as well! KEEP REPORTING QUARTERLY. Do the right thing - Be on the right side of history. Thank you for your attention.
Tia White- Business Owner. Maryland

Sent from my iPhone

Tim Baumgardner — Jun 13, 2026
Subject: S7-2026-15 From: Tim Baumgardner Affiliation: Jun. 13, 2026 Timothy Baumgardner, Retired Noblesville Indiana

Please save quarterly reporting to help hold corporations in this country accountable. We need to hold them accountable and responsible.

Sincerely,

Timothy D. Baumgardner

Sent from my iPhone

Tim Beme — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Tim Beme Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Protect the public release all information needed

Tim Candelaresi — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tim Candelaresi Affiliation: Jun. 13, 2026 More accountability is preferred-not LESS! Insider trading has become rampant and markets are being affected by those who are operating unethically and the option to provide LESS TRANSPARENCY is being entertained! NO!

Tim Detwiler SENIOR Instructor,Dept. Of Finance, Univ of DE — Jun 13, 2026
Subject: File No. S7-2026-15 From: Tim Detwiler While I feel that there is merit to 6 month reporting, I feel the the investing public has a right and need to get results quarterly. With the current Administration cutting regulations, more not less information flow to the investing public is required.

Tim Fennell — Jun 13, 2026
Subject: S7-2026-15 From: Tim Fennell Affiliation: Jun. 13, 2026 Please continue with quarterly reporting, as less than that allow too much to happen behind the scenes between reports.
I am retired and we need to have quarterly information on all companies that are in our retirement mutual fund accounts.

Tim Fennell — Jun 13, 2026
Subject: S7-2026-15 From: Tim Fennell Affiliation: Jun. 13, 2026 Please continue with quarterly reporting, as less than that allow too much to happen behind the scenes between reports.
I am retired and we need to have quarterly information on all companies that are in our retirement accounts.

Tim Garber — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tim Garber Affiliation: Jun. 13, 2026 Keep the reporting on a quarterly basis to ensure companies stay honest. It allows disclosure early and transparency to continue plus it helps prevent fraud.

Sent from my iPhone

Tim O — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tim O Affiliation: Jun. 13, 2026 Do not change the status que! To change the system when a huge sector of labor is retiring on fixed amounts of savings, is unfair and not the will of the people.

Timothy Detwiler — Jun 13, 2026
Subject: S7-2026-15 Comment From: Timothy Detwiler Affiliation: Jun. 13, 2026 While there is merit to reporting every six months, I believe that the investing public has a right and need to know quarterly.

Timothy Paul — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Timothy Paul Affiliation: Jun. 13, 2026 I am a retired career law enforcement professional. It is clear to me that the history of corporate reporting clearly indicates the positive superior effect of quarterly reporting versus semi annual. Changing this is purely a political scheme to hide more truth from voters/citizens and would seriously impact my savings and investments. Do not allow this to happen. Timothy Paul, retired in Richmond, Virginia.

Sent from my iPhone

Timothy Rentmeester — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Timothy Rentmeester Affiliation: Jun. 13, 2026 Quarterly reporting of corporate finances should remain. Allowing longer intervals of reporting will allow corporations to hide important information from their shareholders. This will cause harm to the average investor. Tim Rentmeester

Sent from my iPhone

Tina Bauguess — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tina Bauguess Affiliation: Jun. 13, 2026 We need quarterly reporting - especially people nearing retirement.

Sent from my iPhone

Tina Bergmann — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tina Bergmann Affiliation: Jun. 13, 2026 Tina Bergmann, professional musician and teacher

It is especially important for our
financial future that we have the opportunity to make decisions based on CURRENT financial outlooks of a company. Keeping the current information from us while insider trading runs rampant is corrupt, pure and simple.

Tina Brisco — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Tina Brisco Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please have everyone Facebook Google Elon Musk And the President Trump , European Parliament And All These Other Companies to put my Grandfather Royalty Account And My Go Fund Me Account Money Back They Who Have Been Stealing and covering up AI as well I never gave permission to no one to spend touch access or anything else on my behalf I was unaware they kept it covered up while spending also my settlement from Facebook Google leadership board.

Tina Roe — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tina Roe Affiliation: Jun. 13, 2026 You work for the people! Act like it! Do not let companies hide the money from the people who await payment. Criminals hide finances.

Tina Schneider — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Tina Schneider Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: this would be devastating to not only me but millions of Americans who worked hard and invested in these companies only to have it all taken away through no fault of their own. There is no plausible reason to do this, Period.

TL Martin — Jun 13, 2026
Subject: Comment on S7-2026-15 From: TL Martin Affiliation: Jun. 13, 2026 Quarterly reporting is a very bad idea. As an RN, I worked very long and difficult hours with my hospice patients, and then with my staff as I moved into management. I lived modestly and saved a quarter of my paycheck every pay day to save for my retirement. Sadly, my husband was very ill, I had to retire 6 years before I had planned to in order to care for him at home. My retirement account is not where I planned.
My husband died 3 years ago. His Social Security of course dies with him.
My retirement savings is going fast. If that account suffers losses due to the shoddy handling that this 6 month accountability goes through, I will lose everything, including my home and my health. Medicare does not cover much of the care I need, especially my dental care.
This administration has already done enough to destroy any respect I had for the government. This move would be devastating to Americans, we are suffering enough with inflation, the cost of living, gas and grocery prices.
I implore you NOT to pass this law.
Teresa Martin, RN, Retired
Citrus Heights, California

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tlcmom499 (null) — Jun 13, 2026
Subject: Comment on S7-2026-15 From: tlcmom499 (null) Affiliation: Jun. 13, 2026 No way! Report quarterly! It’s our money not theirs.

Sent from my iPhone

TODD BARTOSIEWICZ — Jun 13, 2026
Subject: S7-2026-15 Comment From: TODD BARTOSIEWICZ Affiliation: Jun. 13, 2026 Keep the quarterly reports

Sent from my iPhone

Todd Cable — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Todd Cable Affiliation: Jun. 13, 2026 I want quarterly reports to continue. Do not change quarterly reporting.

Sent from my iPhone

Tom Bishop — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Bishop Affiliation: Jun. 13, 2026 Are you people insane? No, quarterly results keep companies honest, unless you want corruption, I suppose that's a possibility.

Tom Bishop Retired

Tom Carlile — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tom Carlile Affiliation: Jun. 13, 2026 How in the world can you even consider this? Six months in between reporting? Six months is an infinite amount without information. The only reason for this change is to give insiders the maximum advantage over the public. Please do not allow this change!!

Tom Carlile
Concerned Citizen
Mission Hills, California

Tom Freeman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Freeman Affiliation: Jun. 13, 2026 Semi-annual reporting for corporations is a very bad idea. Transparency promotes proper and effective business practices (and decisions). History demonstrates this. We do not need to learn this hard lesson yet again.

Thomas Freeman, Senior Vice President ABA Technologies Inc. Melbourne Fl 32901

Sent from my iPhone

Tom Garneau — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tom Garneau Affiliation: Jun. 13, 2026 As a small investor having quarterly reports help me plan. Insider trading seems rampant. Why make it harder for us?

Tom Garneau - concerned citizen of MN.

Tom Garneau
3850 Northome Ave
Deephaven, MN 55391

Tom Jarvis — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Jarvis Affiliation: Jun. 13, 2026 Keep the Quartly reporting. ❗ It seems The SEC wants to revert to what was good for the goose but not for the gander. ❗ We see, what man learns from history is that man does not learn from history ❗ The corrupt world we live in is full of thieves and greed, Those who want what others have worked for. You always have to follow the money. ❗ So who stands to gain from this proposal, one thing for sure is that it's not the investor

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Tom Lienert — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Lienert Affiliation: Jun. 13, 2026 I object strongly to the proposed change in the reporting interval. There is no good reason to roll back SEC reporting practices. In fact, the only reason Anton is proposing doing that is to make it easier to manipulate them so as to cheat people out of substantial returns on their stock investments.

Sent from my iPad

Tom Mikulka — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Mikulka Affiliation: Jun. 13, 2026 Stop. Why would you eliminate a rule that has resulted in stability and confidence in the stock market? Except for eliminating some overhead, what is to be gained? Stop. Think. Improve the rules if needed, but don't eliminate something that is working!

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tom robillard — Jun 13, 2026
Subject: S7-2026-15 Comment From: tom robillard Affiliation: Jun. 13, 2026 "Bruce Vaughn
I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges."

This comment was obtained from Facebook where this comment was liked six to one over all other comments.
Tom Robillard, Attorney.

TOM ROGERS — Jun 13, 2026
Subject: Comment on S7-2026-15 From: TOM ROGERS Affiliation: Jun. 13, 2026 No return to 1955!

Tom Santopietro — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tom Santopietro Affiliation: Jun. 13, 2026 Do not allow the

SEC to do this. We need to know at least quarterly. Tom Santopietro, Realtor

Get Outlook for Android

Tom Sherman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tom Sherman Affiliation: Jun. 13, 2026 Stop going backwards with all these regulation reductions. Stop helping corporations and the rich at the expense of us “normal “ citizens.

Tom Sherman

Tom Wellwood — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tom Wellwood Affiliation: Jun. 13, 2026 Want my quarterly

Sent from my iPhone

Tommi Meyer — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tommi Meyer Affiliation: Jun. 13, 2026 The one positive of all the inflationary practices of the last decade has been the rise in stock value. Quarterly reporting has been part of that success story. Changing that reporting would be a mistake and cause undue burden on stock holders.

"Be who God meant you to be and you will set the world on fire." - Catherine of Siena

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Tondra Post — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tondra Post Affiliation: Jun. 13, 2026 This proposed change in reporting is completely ill advised. I cannnot believe it is even being considered!

Toni Candela — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Toni Candela Affiliation: Jun. 13, 2026 We need quarterly reporting. When we did not have it, valuations were skewed. This is not something to revert back to. These reports are much less tedious with the onslaught of technology that companies have available today. Even my small mortgage company is required to report quarterly. There is no reason to go back to biannual reporting. Toni Candela
Mortgage Broker
Arizona

Thank you

Toni Candela

Sent from my iPhone

Toni Petrunyak — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Toni Petrunyak Affiliation: Jun. 13, 2026 Putting the screws to the little guy again. Aren't there any honest business people in this country?

Tonya Stief — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tonya Stief Affiliation: Jun. 13, 2026 This is our retirement money, don't change anything! We have worked hard to save this money, transparency is a must!!

Traci Bloodworth — Jun 13, 2026
Subject: S7-2026-15 Comment From: Traci Bloodworth Affiliation: Jun. 13, 2026 Keep reports coming out quarterly

Sent from my iPhone

Tracy Fitzpatrick — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Tracy Fitzpatrick Affiliation: Jun. 13, 2026 To whom it may concern,

I like the companies I am invested in to report quarterly. A change of reporting to only twice a year is not beneficial for those invested in a company. Six months is a long time to hide what's happening from investors. Please keep it as quarterly reports.

Thank you,
Tracy Fitzpatrick

Tracy Joy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tracy Joy Affiliation: Jun. 13, 2026 Why should anyone invest their hard-earned money into essentially a black hole? Transparency in reporting is critical! Six months is terrible. Quarterly sometimes doesn't feel sufficient in a turbulent market.

Sent from my Galaxy

Tracy McNeal — Jun 13, 2026
Subject: S7-2026-15 From: Tracy McNeal Affiliation: Jun. 13, 2026 We know why 4 signatures per year was implemented and we demand it stays at 4 signatures per year. Dropping to 2 is almost like a license to steak. I demand it stays at 4 signatures per year and I believe it should be 6 signatures per year. Tracy McNeal , small buisness owner, Lincoln county Tn

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Tracy Morris — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tracy Morris Affiliation: Jun. 13, 2026 I'm a Registered Nurse nearing retirement and I keep an eye on my finances. I would not be comfortable only receiving updates every 6 months. Tracy Morris, RN, Hospice Case Manager

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Tricia — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tricia Affiliation: Jun. 13, 2026 The last thing we need is more advantages for corporate insiders. Please protect average American investors by maintaining quarterly reporting requirements.

Sent from my iPhone

Tricia — Jun 13, 2026
Subject: S7-2026-15 Comment From: Tricia Affiliation: Jun. 13, 2026 Quarterly reporting is essential to combat fraud and to show compliance for the owner. I am a senior citizen with a small Roth account. It is essential that I am updated on its performance on a quarterly basis. Thank you.

Sent from my iPhone

Trish Kincaid — Jun 13, 2026
Subject: S7-2026-15 Comment From: Trish Kincaid Affiliation: Jun. 13, 2026 I have a right to know the status of my investments. Keep the reporting quarterly.

Trish Kincaid ❤

Life is a journey not a destination

Troy Hall — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Troy Hall Affiliation: Jun. 13, 2026 Yes quarterly. Longer makes more for the ones don’t need the money.

Sent from my iPhone

Uncle — Jun 13, 2026
Subject: S7-2026-15 Comment From: Uncle Affiliation: Jun. 13, 2026 Please keep Quarterly Reporting. There needs to be accountability!
William W. Williams
Albuquerque, NM

Up.town — Jun 13, 2026
Subject: S7-2026-15 Comment From: Up.town Affiliation: Jun. 13, 2026 Jennifer Johnson
Wall Street does not need this it will only harm the people the SEC is supposed to protect

Sent from my iPhone

Val Hedges — Jun 13, 2026
Subject: S7-2026-15 Comment From: Val Hedges Affiliation: Jun. 13, 2026 This is very simple. Stop sticking it to the middle class. If you continue to do so, you'll realize, too late, that was the middle class that has always made this country tick.

Sent from my iPad

Valerie Henkel — Jun 13, 2026
Subject: S7-2026-15 Comment From: Valerie Henkel Affiliation: Jun. 13, 2026 Please, no, six month reporting is too long.
We deserve to be informed about our investment. -
Valerie Henkel

Valerie Main — Jun 13, 2026
Subject: S7-2026-15 From: Valerie Main Affiliation: Jun. 13, 2026 Is quarterly enough? These guys are lying greedy slimeballs and need constant supervision. Don't reduce it.

Valerie Thompson — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Valerie Thompson Affiliation: Jun. 13, 2026 We cannot afford this experiment again. Keep them accountable.

Yahoo Mail: Search, Organize, Conquer

Valerie Webster — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Webster Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
The country is giving more and more advantages to corporations and their interests over the people. Please don't take away the public's ability make informed investments and trades and have the same access and information at their finger tips as the big firms on Wall Street.
People like transparency in ALL things, and anytime that is taken away, those taking it must find themselves on the wrong side of history.
Thank you.

Vera West — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Vera West Affiliation: Jun. 13, 2026 Keep Quarterly Reporting. Do not go back to 1955!

Sent from my iPhone

Verna Ford — Jun 13, 2026
Subject: S7-2026-15 Comment From: Verna Ford Affiliation: Jun. 13, 2026 I am happy with the quarterly reporting and request that it remains as is. Any decision I make needs to be on a current quarter not a six month span. Verna Ford, Retired

Sent from my iPhone

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veronica barrett — Jun 13, 2026
Subject: S7-2026-15 Comment From: veronica barrett Affiliation: Jun. 13, 2026 History has proved that quarterly reports are a strong tool in order to retain the integrity of our financial institutions. This move would be a massive step backwards.

Please keep our current system in place with quarterly reporting.

Concerned Citizen,
Veronica Barrett

Vesta Tidball — Jun 13, 2026
Subject: S7-2026-15 From: Vesta Tidball Affiliation: Jun. 13, 2026 Reducing this reduces safety

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Vic Ranalletta — Jun 13, 2026
Subject: S7-2026-15 Comment From: Vic Ranalletta Affiliation: Jun. 13, 2026 Transparency is never

wrong for any public company.

Vic Ranalletta
Sent from mobile

Vicki Lewis-McKee — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Vicki Lewis-McKee Affiliation: Jun. 13, 2026 I do not think it is in my best interest, nor many others to not have the quarterly transparency that is now required. I am AGAINST changing the formula.

Vicki Lewis-McKee
Green Bay, WI

Vicki Martin Retired — Jun 13, 2026
Subject: File No. S7-2026-15 From: Vicki Martin To whom it may concern. There is no reason for businesses not to report quarterly unless they have something to hide from regulators and their investors. The infrastructure to do this is in place already and functioning. Allowing this to change is a disservice to the public and to investors who will not have current information upon which to base investing decisions. This will cause reluctance to invest and slow the economy. There is no benefit to the American economy from this move.

Vickie Balewski — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Vickie Balewski Affiliation: Jun. 13, 2026 Vickie Balewski we need to see quarterly reporting to make wise decisions on where we invest

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Victoria Boice — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Victoria Boice Affiliation: Jun. 13, 2026 I am retired and now on a fixed income . I cannot afford the risk of going backwards - again!!!

My vote is to not go forward with this new proposal!!!

Sent from my iPhone

Victoria Murphy — Jun 13, 2026
Subject: S7-2026-15 Comment From: Victoria Murphy Affiliation: Jun. 13, 2026 Victoria Murphy, Librarian.
Stop this right now! You work at the behest of the tax payer. You will not hide from us. As a voter and a tax payer I condemn this plan and demand quarterly accountability.

Victoria

Victoria Wells — Jun 13, 2026
Subject: S7-2026-15 Comment From: Victoria Wells Affiliation: Jun. 13, 2026 Absurdity at its finest. We are entitled to see what happens to our money!
Victoria Wells

Viki Martins — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Viki Martins Affiliation: Jun. 13, 2026 I am a 64 year old Midwesterner that has worked hard to build retirement savings, as have, and are, so many others. We cannot go back to the dark ages in the financial institutions; reporting must remain quarterly!

Vince Pardi — Jun 13, 2026
Subject: S7-2026-15 Comment From: Vince Pardi Affiliation: Jun. 13, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much depend upon the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Vincent Pardi

VINCENT CORDOVA — Jun 13, 2026
Subject: S7-2026-15 From: VINCENT CORDOVA Affiliation: Jun. 13, 2026 Quarterly reporting was established for a reason. To change it now would mean we would be returning to a time of corporate cheating. We must keep corrupt corporations from cheating the system by keeping the quarterly reporting requirement.

Get Outlook for Android

Virginia Kreusling — Jun 13, 2026
Subject: S7-2026-15 Comment From: Virginia Kreusling Affiliation: Jun. 13, 2026 I would like as much information about my investments as possible. 6 months is too long in between. Quarterly is 3 months, that is long enough!
Virginia K., auditor

VL Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: VL Williams Affiliation: Jun. 13, 2026 Please keep reporting required quarterly- do not allow semi- annual financial disclosure. I am a retiree who manages my own small investment portfolio and rely on this information. It’s hard enough for me to have timely

accurate information and know that I am keeping up with all the insiders in this arena. Please don’t remove me further from accurate timely information by implementing this choice of a longer timeframe. The cost saving will be minimal for companies but will have major impact on small investors like me.

Regards, VL Williams
Brentwood, TN

Walt Williams — Jun 13, 2026
Subject: S7-2026-15 Comment From: Walt Williams Affiliation: Jun. 13, 2026 Keep quarterly.

Sent from my iPhone

Walter Bahr — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Walter Bahr Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
freedom of information

Wayne Burkum — Jun 13, 2026
Subject: S7-2026-15 Comment From: Wayne Burkum Affiliation: Jun. 13, 2026 We need quarterly reporting so companies that are doing poorly can't hide that information for 6 months! And it logically will mainly be the companies that are doing poorly that will wait for 6 months to report that they are doing bad. Companies that are doing good will want to let investors know that they are doing well, so more investors will invest in their stocks.

Wayne Dingman — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Wayne Dingman Affiliation: Jun. 13, 2026 Keep quarterly reports. Quit messing around with things that aren't broken. Remember, you work for the people, not the corporations.

Wayne Randall — Jun 13, 2026
Subject: S7-2026-15 From: Wayne Randall Affiliation: Jun. 13, 2026 Lock them up

Sent from my iPhone

Wei Dickson — Jun 13, 2026

Subject: Comment on S7-2026-15 From: Wei Dickson Affiliation: Jun. 13, 2026 Quarterly is more accountable and provide more transparency to investors.

Wei Dickson

Wendy Baldwin — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Wendy Baldwin Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
block I side trading advantages

Wendy Jung — Jun 13, 2026
Subject: S7-2026-15 Comment From: Wendy Jung Affiliation: Jun. 13, 2026 We have the right as stock owners to have more frequent data to make good decisions.

Wendy J, retired educator

Wendy Levine — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Wendy Levine Affiliation: Jun. 13, 2026 You tried this once before, it didn't work. Let the American people make the decision to do this or not. It may benefit big business but can ruin many of the rest of us. Do you want that to be your legacy?

Please continue to leave the current reporting structure in place.

Thank you.

Sent from my iPhone

Wendy Nee — Jun 13, 2026
Subject: S7-2026-15 Comment From: Wendy Nee Affiliation: Jun. 13, 2026 To whom it may concern,

Quarterly reporting was instituted for a good reason. Please keep it that way! please!! Wendy from Somerset, Mass

Yahoo Mail: Search, Organize, Conquer

Wendy Schaefer — Jun 13, 2026
Subject: S7-2026-15 From: Wendy Schaefer Affiliation: Jun. 13, 2026 During this period of aggressive deregulation and high inflation, it is essential to keep a tight lid on corporate reporting by CEOs. Quarterly earnings are what corporations look at. The SEC needs to have that look at what is

reported quarterly to keep CEOs honest. We see how difficult it is. Wendy Schaefer. Retired public school teacher. California.

Sent from my iPhone

WILLIAM BLAIR — Jun 13, 2026
Subject: S7-2026-15 From: WILLIAM BLAIR Affiliation: Jun. 13, 2026 Keep quartly reporting

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William Brown — Jun 13, 2026
Subject: Comment on S7-2026-15 From: William Brown Affiliation: Jun. 13, 2026 We need to keep it at reporting every 1/4 so people who are investing in the market can get the information in a timely manner so they know as much as they can to make the decision to increase or decrease how much money they should be investing in a company so if it isn't broken don't break it,we tried this once before and it didn't work.So leave it the way it is every 1/4.

William Connor — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: William Connor Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
The whole idea is just what it is now. DON'T MAKE THIS RULE! Irreparable damage will occur!

William Hamill — Jun 13, 2026
Subject: Comment on S7-2026-15 From: William Hamill Affiliation: Jun. 13, 2026 This is just the enabling of corruption. The furtherance of Oligarchy, the bolstering of the Epstein/billionaire class. The American people will not stand for it and you should not even be considering it. Disgusting.
Sincerely,
B Hamill
Business Owner and Investor

William Kerley — Jun 13, 2026
Subject: S7-2026-15 Comment From: William Kerley Affiliation: Jun. 13, 2026 I do not think there is a valid reason to reduce reporting to twice/year. This certainly is of no benefit to investors, and denies them opportunities to make better decisions with timely information.
William Kerley
Knoxville TN

Sent from my iPhone

William Lorimer — Jun 13, 2026
Subject: Comment on S7-2026-15 From: William Lorimer Affiliation: Jun. 13, 2026 This change would be very negative for everyday investors given the number of inaccurate reports and

subsequent up or down jobs reports or Cost of living/inflation reports

Regards,

Bill Lorimer

William P. Lashley — Jun 13, 2026
Subject: Comment on S7-2026-15 From: William P. Lashley Affiliation: Jun. 13, 2026 Instead of less reporting, how about monthly reporting! I like transparency in what MY INVESTMENTS / MY MONEY, is invested in !!

Sent from my iPhone

WILLIAM PENTON — Jun 13, 2026
Subject: S7-2026-15 Comment From: WILLIAM PENTON Affiliation: Jun. 13, 2026 TRANSPARENCY IS THE word for government every day , every line OPEN

William Riddick — Jun 13, 2026
Subject: S7-2026-15 From: William Riddick Affiliation: Jun. 13, 2026 Quarterly for sure.
Isn't there enough fraud?

William Roman — Jun 13, 2026
Subject: S7-2026-15 Comment From: William Roman Affiliation: Jun. 13, 2026 It's all about the money. Who do YOU, the officials, answer to? All the
small investors across the globe, or the large institutions which will
give just about any excuse to make more regardless of the loss of
transparency. I personally would be impressed if you kept quarterly
reporting, but due to the track record, I am skeptical it will.

Signed,

A 50+ year small investor and economics/finance major.

William Roman

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William (Bill) Roman

Certified Independent Hardware, Software, and Network Technician

Owner, Number Crunchers Unlimited

27 Marigold Lane

Trumbull, CT 06611-5514

(203) 452-1771

br@numbercrunch.com

William Rost — Jun 13, 2026
Subject: S7-2026-15 From: William Rost Affiliation: Jun. 13, 2026 Keep it 4 times a year to keep them honest.

William Santer — Jun 13, 2026
Subject: S7-2026-15 Comment From: William Santer Affiliation: Jun. 13, 2026 As a retail investor I rely on quarterly reports to tell me how a company is doing and decide whether the stock price is appropriate. 6 month reporting would give insiders too much power.

William Santer
6417 US HWY 41S
Marquette, MI 49855

William Skoda — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: William Skoda Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission: As a retail investor we require as much information as possible, investing blindly for 6-months puts us, the retail investor at a disadvantage.
-Bill

William Stelljes — Jun 13, 2026
Subject: Comment on S7-2026-15 From: William Stelljes Affiliation: Jun. 13, 2026 I will pull all my investments out of the market

😎Bill🤌🎸

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william stuber — Jun 13, 2026
Subject: S7-2026-15 Comment From: william stuber Affiliation: Jun. 13, 2026 Reducing the frequency of the reporting by corporations is a terrible idea. I’ve been part of quarterly filings and reporting for most of my career as a financial professional. My experience spans several organizations and covers all levels of the process, from forecasting, planning and SEC reporting. There are so many factors that can impact a company or industry within a quarter especially in this world of fast changing technology. Reducing the reporting to two times a year is an obvious attempt to invite more deception and have potentially less information passed on to investors that are not insiders of an organization. Absolutely a bad consideration for the health of our economy and investors.

Sent from my iPhone

Wyatt Skelton — Jun 13, 2026
Subject: Comment on S7-2026-15 From: Wyatt Skelton Affiliation: Jun. 13, 2026 Stay quarterly. Stop the government from stealing from the poor.

Sent from my iPhone

Wyveta Percell — Jun 13, 2026
Subject: S7-2026-15 Comment From: Wyveta Percell Affiliation: Jun. 13, 2026 We investors want as much transparency as we can get. Please keep the quarterly reports.

Sent from my iPhone

Yen Sai — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Yen Sai Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Quarterly reporting assures that, i can make informed decisions about my investments, to take these away is a clear declaration of favor corruption and removing fair capital investing practices

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Yvette Beigel — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Yvette Beigel Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
We, the people, small investors, rely on quarterly disclosures of information from public companies to make informed decisions.
Please allow us to continue to receive regular full disclosures, as they have worked well for many years to keep the playing field fair, so to speak.

Thank you,
Yvette Beigel

Zeek Aldredge — Jun 13, 2026
Subject: S7-2026-15 Comment From: Zeek Aldredge Affiliation: Jun. 13, 2026 Quaterly reporting is the cornerstone , the fundamentals that allow all investors to evaluate and grade company and board performance, safeguard citizen current and future investment. These quarterly reports are the guardrails that keep investing and banking on the US as the safest and professional place on earth to manage thier wealth and future.

Zeek Aldredge — Jun 13, 2026

Subject: S7-2026-15 Comment From: Zeek Aldredge Affiliation: Jun. 13, 2026 Quaterly teporting is the cornerstone of fundamentals that sllow all investors to evaluate a company and board performance and safeguard our current and future investing decisions. . These quarterly reports are the guardrails that keep investing and banking on the US as the safest place on earth to manage xour money.

Zina Urrutia — Jun 13, 2026
Subject: My view on Rule S7-2026-15 From: Zina Urrutia Affiliation: Jun. 13, 2026 To the Securities and Exchange Commission:
Please do not omit the quarterly disclosures in reports people, companies and businesses need to decide where to invest their money. The more information available about the inner workings of businesses and their financial situations the more stable the investments made in our country and more stable our economy overall. Everything trickles down from the top in one way or another and effects the whole of our society from the capital available for a business to succeed to the wages and retirements of its employees to the price of goods for families in stores. If we start eliminating data we are risking a breakdown in our whole economy.

Zorana ILIC — Jun 13, 2026
Subject: S7-2026-15 From: Zorana ILIC Affiliation: Jun. 13, 2026 CEOs have shown that they need to have rules that they must follow in order to protect the general public. Do not reduce the regulatory burden on corporations!

Sent from my iPhone

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zpiequeen — Jun 13, 2026
Subject: S7-2026-15 Comment From: zpiequeen Affiliation: Jun. 13, 2026 The Securities and Exchage Commission is a body that was formed to both protect the public and supervise corporations. There is absolutely NO benefit or improvement to that function by cutting the reporting companies provide in half! Lack of information to the public is an open act of deception.

I've worked as an senior accounting assistant for a manufacturer's rep for the past 15 years and I can't imagine any fiscally responsible company reporting financially only twice a year!

I am 62 gears, old and am looking to retire in 2030. The volitility this decision creates is unacceptable. Greed and corruption need to stay out of the SEC!

Signed,
Sonya Ann Roth,
Pittsburg, CA

✅Yahoo! Mail — Jun 13, 2026

Subject: Comment on S7-2026-15 From: ✅Yahoo! Mail Affiliation: Jun. 13, 2026 I am writing to emphasize the critical importance of maintaining our current quarterly financial reporting schedule. This regular cadence provides invaluable, timely insights into our organization's financial health and operational performance.

A quarterly reporting framework is instrumental for several key reasons: it enables robust oversight, facilitates proactive decision-making based on recent data, and ensures a high degree of transparency and accountability to all stakeholders. This frequency allows us to promptly identify emerging trends, address potential challenges swiftly, and capitalize on opportunities as they arise, thereby supporting more agile and effective strategic planning.

Transitioning to a less frequent reporting cycle would significantly diminish our capacity for close monitoring and responsive action. It could lead to delays in recognizing crucial financial developments, potentially hindering our ability to make informed adjustments and maintain optimal financial stability. We firmly believe that the current quarterly requirement is essential for continuous financial stewardship and sustained organizational success.

Thank you for your careful consideration of this vital matter and for upholding the commitment to comprehensive and timely financial reporting.

Deborah Ann Mirdamadi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deborah Ann Mirdamadi Affiliation: Jun. 12, 2026 If this is how it will be- then how do I become an insider?

Get Outlook for iOS

DO Matthew S. Swain — Jun 12, 2026
Subject: Comment on S7-2026-15 From: DO Matthew S. Swain Affiliation: Jun. 12, 2026 Less transparency is bad. Do not approve.

Get Outlook for iOS

Emily Cordes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Cordes Affiliation: Jun. 12, 2026 Please do not switch to old reporting standards. In this economy it’s challenging enough to gain a footing in the market and many young families like mine are banking on what little we have invested to hopefully allow us to retire by age 70. KEEP QUARTERLY REPORTING.

Emily Cordes
Assistant Director of Annual Giving and Stewardship
Wharton Center for Performing Arts
Office: 517-884-3114 I Cell phone: 517-599-1738
750 E. Shaw LN I East Lansing MI 48824
https://www.whartoncenter.com/support

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jr Merwin Grayson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jr Merwin Grayson Affiliation: Jun. 12, 2026 Semi annual reporting is just WRONG.
I was a Sr Executive with an S&P 500 company and quarterly reporting made us more accountable to our shareholders.

Mer

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jr Merwin Grayson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jr Merwin Grayson Affiliation: Jun. 12, 2026 Semi annual reporting is just WRONG.
I was a Sr Executive with a S&P 500 company and quarterly reporting made us more accountable to our shareholders.

Mer

Jr., John H. Shanahan — Jun 12, 2026
Subject: S7-2026-15 From: Jr., John H. Shanahan Affiliation: Jun. 12, 2026 John H. Shanahan Jr.
Former President
Mark Correctional Systems, Inc.
(A publicly-traded company)

Quarterly filings are essential for accountability and public trust. I personally handled a number of institutional investor presentations. It was a matter of personal integrity for me to insure that all share-holders had accurate information on company performance and that all SEC requirements were fully met. If you're doing what you're supposed to do, why would you want to keep your investors and regulators in the dark.

Continue quarterly reporting and full disclosure in accordance with SEC and GAAP standards. Accept nothing less. Integrity matters.

John H. Shanahan Jr.
7171 Buffalo Speedway
Suite 411
Houston TX 77025-1426
-- jhshanahan@gmail.com

Kind regards,
John

John H. Shanahan, Jr.
_____
Houston Texas USA
USA Mobile: +1-713-851-0430
About: about.me/jhshanahan

PhD Al Passori — Jun 12, 2026
Subject: Comment on S7-2026-15 From: PhD Al Passori Affiliation: Jun. 12, 2026 This is a horrible move based on historical data
I want quarterly performance reporting to continue

Do NOT change the rules, please!

Alfred L. Passori

Al Passori, PhD
Apassori@gmail.com

(null) tap1127 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: (null) tap1127 Affiliation: Jun. 12, 2026 Name = Toni Paulson, Job Title = Product Analyst, Location = Apple Valley, MN. This issue matters to me because I have worked hard my entire life (I am 61) and saved and invested in order to be prepared for retirement. If history repeats itself, this change could cause me to lose a significant amount of my investments and ruin my plan for retirement. Also, when I invest I expect to get regular quarterly updates. If they only report every 6 months, things could get really bad before disclosure and then its too late to mitigate issues. I am just a regular person who works hard and would like to see my investments continue to grow - not shrink. Thank you .

Sent from my iPhone

1Nancy Carmichael — Jun 12, 2026
Subject: S7-2026-15 From: 1Nancy Carmichael Affiliation: Jun. 12, 2026 Quarterly reports or bust!

Just encourage or reward people to sign up for electronic reports, not paper. Reduces cost but sustains accountability!

Nancy Carmichael
****

carmichael.nancy@gmail.com
nancycarmichael@outlook.com

4xmom — Jun 12, 2026
Subject: S7-2026-15 Comment From: 4xmom Affiliation: Jun. 12, 2026 Transparency is key! OPEN. Keep it Quarterly, for the love of all that is Holy!

Sent from my Galaxy

A Jw — Jun 12, 2026
Subject: Comment on S7-2026-15 From: A Jw Affiliation: Jun. 12, 2026 Leave it alone! We already tried that…

Sent from my iPhone

A. D. Stone — Jun 12, 2026
Subject: S7-2026-15 Comment From: A. D. Stone Affiliation: Jun. 12, 2026 I want to know at least quarterly. I wanna keep track.

Sent from my iPhone

A.Jay Rother — Jun 12, 2026
Subject: S7-2026-15 From: A.Jay Rother Affiliation: Jun. 12, 2026 This is another attempt to help the multi-millionaire class at the expense of everyone else.

Aaron McVanner — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Aaron McVanner Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
The job of the SEC is to actually enforce the rules that were put in place to protect market manipulation - this goes back to 1934. The listing requirements to "have the priviliege to access public markets" requires quarterly reporting to give shareholders, the market, and the world a periodic snapshot. 4 times is a year is seasonal and a periodic snapshot. 2 times a year is chaotic, arbitrary, shows a level of incompetence with the basic understanding of seasonality and needs for audits and periodic snapshots.
Removing that standard does not assist anyone accept those with the power to change laws. Regardless of what you decide, the capital markets will speak and will let you know if they agree with your policies.
The SEC has not been able to enforce security violations and fraud for decades, and those that know the way around your inaction will continue to exploit the markets - removing some clause to lesson your burden won't change that.
If someone told you your data had been breached and you responded, "oh, but we just had an audit 5 days ago so that will have to wait for 5 months and 25 days"... would you be in business?

Aaron Patrick — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Aaron Patrick Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I need clarity in investment information, it is imperative that companies are held to a high standard or you risk losing any faith from the investing public. Most money in the stock market is from everyday people, if you hurt the credibility of the market, they will put their money elsewhere, and eliminate the main business strength of the United States.

Abbigail Schermesser — Jun 12, 2026
Subject: S7-2026-15 Comment From: Abbigail Schermesser Affiliation: Jun. 12, 2026 More reporting, harder to create fraud!

Sent from my iPad

Abby Bogomolny — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Abby Bogomolny Affiliation: Jun. 12, 2026 Oppose this completely.
A civilized society does not promote secrecy and deny everyone involved the information needed to make good decisions. Why is every change being floated one that will favor corruption?
Oppose this stinky move,
and keep the sun shining on SEC Quarterly Reporting.

Abby L. Bogomolny

CONFIDENTIALITY NOTE: This message is private and confidential. If you've received it in error, kindly delete it.

Abdul Malek — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Abdul Malek Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is such a blatant attempt to obfuscate financial reporting and make corporate interests more opaque to the public. This goes directly against the interests of general public investors and what the free markets stand for.
I, along with many other peers and colleagues, strongly oppose this rule change.

Adam Coblentz — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Adam Coblentz Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I need the reports to make the best decisions regarding my financial situation and future. Please maintain status quo with regular quarterly reports.

Adam Loomis — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Adam Loomis Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 is that it is absolutely not fair to retail investors who are already disadvantaged from institutional investors. It would be a major hinderance to investors ability to make informed decisions which control people's financial wellbeing. Please do not proceed with Rule S7-2026-15 and subject ordinary citizens to further disadvantage.

Adam McGinness — Jun 12, 2026
Subject: S7-2026-15 Comment From: Adam McGinness Affiliation: Jun. 12, 2026 Do not let fraud become even more commonplace, we know insider trading is happening daily. Enough is enough!

Sent from my iPhone

Adam Paul — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Adam Paul Affiliation: Jun. 12, 2026 Good afternoon,

It is the everyday investor with only knowledge of what is public that will be hurt if quarterly reporting goes away again, just as they were when this was tried in the 1955-1970 era. Big institutions and insiders will still find ways to gauge how a company is doing. The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth. European companies that moved to semi-annual reporting saw their trading liquidity dry up, while quarterly reporters held steady. If it isn’t broken, don’t break it.

Sincerely,

Adam Paul
Connecticut

Adrian Perez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Adrian Perez Affiliation: Jun. 12, 2026 Adrian, Engineer, this is an attack on the middle class that harms us because congress is already trying to kill social security and now you are trying to kill our retirement if this passes. Every single time the SEC has allowed opaqueness, it has ended with more harm to the lower- and middle-class workers. If anything, you should add more reporting, not less. You added opacity in the late 1990s-early2000s and what did we get? The housing bubble that crushed many people. Many recovered but many didn't. Now you want to break us again and take away our ability to retire. Stop this now

Adrian Perez

Adriana Sanchez — Jun 12, 2026
Subject: S7-2026-15 From: Adriana Sanchez Affiliation: Jun. 12, 2026 The earnings report should stay quarterly. We need increased transparency, not reduced transparency

Regards,
Adriana Sanchez

Aileen Gocek — Jun 12, 2026
Subject: S7-2026-15 Comment From: Aileen Gocek Affiliation: Jun. 12, 2026 Dear Commissioners,

I urge the SEC to retain quarterly reporting requirements for public companies. Timely financial disclosures help investors make informed decisions, promote transparency, and strengthen confidence in U.S. capital markets.

Reducing reporting frequency would provide investors with less information and weaken accountability. Please continue to prioritize regular, transparent reporting.

Thank you for your consideration.

Sincerely,
Aileen Gocek

Sent from my iPhone

Al — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Al Affiliation: Jun. 12, 2026 We tried this before and with less transparency came lower returns and lower valuations. For me, a return to those days could mean losing a third, or even half, of my life savings. Don’t do it!

Sincerely,

Allen Litton

Sent from my iPhone

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al jones — Jun 12, 2026
Subject: Comment on S7-2026-15 From: al jones Affiliation: Jun. 12, 2026 I don't care for semi annual reporting , remain at quarterly is my choice
Al Jones
Retired
Florida
Alj774@gmail.com

Al W — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Al W Affiliation: Jun. 12, 2026 The corporations already essentially control many government markets to such a high degree that the danger zone warning line is behind us.

Alan Kennedy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alan Kennedy Affiliation: Jun. 12, 2026 Alan Kennedy, retired public utility employee, regular quarterly reporting has been a standard economic practice for as long as I can remember. Quarterly reporting allow small investors, pension managers, and worker holder of retirement accounts to compare earnings from various sources and over time past performance of specific investments. Less timely reporting is of no value to those of us dependent on such investments, those who have ample resources will still get timely information by other means such as fee based research advisers. Reducing frequency of when companies have to report earnings only reduces transparency and allows for more concealment of negative information.

Alan Kramer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alan Kramer Affiliation: Jun. 12, 2026 My name is Alan Kramer, Retired Analyst I believe it should be kept quarterly

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Alan McCleaf — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alan McCleaf Affiliation: Jun. 12, 2026 I oppose the move to semi-annual reporting and demand that the SEC continue to require quarterly reporting from corporations. The world is moving faster, not slower, and we need more transparency, not less.

Alan McCleaf
Product Owner
Fredericksburg VA

Alan Slutsky — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alan ****sky Affiliation: Jun. 12, 2026 dont break something that works well. every 6 months equals more fraud can occur.

You can tune a radio, but you can’t tuna fish

Alan Slutsky — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alan ****sky Affiliation: Jun. 12, 2026 dont break something that doesnt need fixing.

You can tune a radio, but you can’t tuna fish

Alan Teeples — Jun 12, 2026
Subject: File No. S7-2026-15 From: Alan Teeples My short answer for this proposed change is "Absolutely Never" 6 months is far too long to get information about these public companies.

ALAN WILKES — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ALAN WILKES Affiliation: Jun. 12, 2026 Any modification to financial disclosure that lowers my retirement stock holdings is not acceptable. I will fight this with any means available. I am 76 years old. I am the sole supporter of
2 x14 year old grandchildren. Loss of retirement funds would be devastating. My wife is handicapped and has extensive medical costs. The SEC seems to have zero concern for the impact of this proposal on its citizens. I demand an explanation from you as to
what the cost benefits of this proposal will have if it is implemented.

Sent from AT&T Yahoo Mail on Android

Alberta Rouse — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alberta Rouse Affiliation: Jun. 12, 2026 I'm retired now and my retirement accounts would definitely be jepardized if reports are reduced to semiannually reporting. I demand continued quarterly reports!!! Alberta Rouse Retired Teacher
621 High Street Lake Andes South Dakota 57356 albertarouse@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Alda Ollactillium — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alda Ollactillium Affiliation: Jun. 12, 2026 My name is Alda Ollactillium. I am a retired special education teacher. I have a fixed income, but have investments because my retirement will run out, when I'm 82. As it is, I am barely able to live off my retirement check. I still have a mortgage, groceries are very expensive, and losing money on my investments due to annual reporting is unacceptable. I am too old to recover thousands of dollars. There was a crash in 2008 and I lost $30k. That's small potatoes for the wealthy, but for a retired school teacher, on a fixed income, that's a huge amount. Please do not use annual reporting. Continue to use quarterly reporting.

Sincerely,
Alda Ollactillium

Aleta Fernandez Retired — Jun 12, 2026
Subject: File No. S7-2026-15 From: Aleta Fernandez Please keep reporting as it is. QUARTERLY!!

Alex Carlson — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Alex Carlson Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
The people demand to know. Don't rig the market and then try to hide it behind a curtain.

Alex Dean — Jun 12, 2026
Subject: SEC Bi-Annual Reporting Suggestion From: Alex Dean Affiliation: Jun. 12, 2026 Dear SEC,

Don't change reporting to bi-annual. Stocks will swing, investors will go blind, and when investments become risky, people stop investing. We cannot let this happen unless we want to see a market collapse.

Sincerely, Alex

Sent with Proton Mail encrypted email.

Alexander McMorran — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alexander McMorran Affiliation: Jun. 12, 2026 My name is Alex, I’m a metalworker from Portsmouth, NH, this matters to me because we’ve already done this

and it failed. If you don’t learn from your history you are doomed to repeat it.

Sent from my iPhone

Alexandria Blackwell — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Alexandria Blackwell Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: Traders need quarterly information

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Alia Emery — Jun 12, 2026
Subject: File No. S7-2026-15 From: Alia Emery To Whom It May Concern: I am writing today to express my concern about the proposed change from quarterly to twice yearly reporting. More transparency is better. Since the SEC switched to quarterly reports, the economy has grown and investments increased. We should not go backwards. Experts project significant slowing of growth and losses to investors if this change occurs. Do not change what is working.

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alice amrein — Jun 12, 2026
Subject: S7-2026-15 Comment From: alice amrein Affiliation: Jun. 12, 2026 We need to keep to quarterly reporting. That ensures better accountability and less likely for fraud.
Alice Amrein

Alice Filteau — Jun 12, 2026
Subject: S7-2026-15 From: Alice Filteau Affiliation: Jun. 12, 2026 We need transparency! Please don’t change this rule.

Sent from my iPhone

Alice Goodridge-Schramm — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alice Goodridge-Schramm Affiliation: Jun. 12, 2026 Alice Goodridge- Schramm, Project Manager, this matters as I want transparency into the companies I am investing in. I want to know how they are doing so that I can make good investment decisions.

Thank you, Alice

Alice Weber — Jun 12, 2026
Subject: File No. S7-2026-15 From: Alice Weber Keep reporting qiarterly

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Alicia Hilliman — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Alicia Hilliman Affiliation: Jun. 12, 2026 I prefer quarterly and it’s transparency

Sent from my iPhone

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alicia nesbitt — Jun 12, 2026
Subject: S7-2026-15 Comment From: alicia nesbitt Affiliation: Jun. 12, 2026 Keep it Quarterly.

Alison Johnston — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alison Johnston Affiliation: Jun. 12, 2026 A Johnston; invested retired American. The evidence is in the facts and consistency. If you know nothing else, corruption lies in the illusion that change is better; blindside your neighbor, while you hide in the shadow created by the new thing.
Consistent confession communicates
consistency. Accountability avoidance attracts anarchy.
Look no further than the current chaos this administration calls governance.

Alison Johnston
www.alisonjohnston.com: view my paintings, giclées, prints & cards

La Maison des Hirondelles: https://www.airbnb.com/rooms/10169405

https://alisoninfrance.wordpress.com/
https://www.amazon.com/Thyme-Pocket-Moments-France-watercolor/dp/1478106700

Alison Kim — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alison Kim Affiliation: Jun. 12, 2026 Am informed citizenry is why we keep it at quarterly. Tired of the little folks being taken advantage of by those who have pertinent knowledge.

Peace and aloha,
Aly

She/her/hers

Alison White — Jun 12, 2026
Subject: S7-2026-15 From: Alison White Affiliation: Jun. 12, 2026 Please maintain at least a quarterly filing so that fraud by CEOs is kept to a minimum.

Allen Watson LPTA CCI — Jun 12, 2026
Subject: File No. S7-2026-15 From: Allen Watson Keep the reports quarterly. It supports transparency ,protection and promotes individual s to be more involved in their finances leading to retirement

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Allen Wiltz — Jun 12, 2026
Subject: S7-2026-15 From: Allen Wiltz Affiliation: Jun. 12, 2026 Allen Wiltz, Jr.
Electrical Engineer
Houma, Louisiana
Markets are changing too often n quarterly reporting provides clients with information needed to make adjustments.

Althea Godfrey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Althea Godfrey Affiliation: Jun. 12, 2026 Hello, I am opposed to semiannual reporting. During uncertain times we need more reporting not less. Given the expansion of data centers and the availability of information there is no reason for reducing the information and accountability that is your duty to report. Althea Godfrey

Sent from my iPhone

Althea Thomas — Jun 12, 2026
Subject: S7-2026-15 Comment From: Althea Thomas Affiliation: Jun. 12, 2026 I don’t have a lot of money to retire on, and it looks like SS will be gone by then. Please don’t make it harder for me to exist in my old age. Althea, MS-CCC/SLP

Sent from my iPhone

Alvaro Guevara — Jun 12, 2026
Subject: S7-2026-15 Comment From: Alvaro Guevara Affiliation: Jun. 12, 2026 This is absurd. Breaching a long standing trust measure. End this 1% proposal

Alvaro (AL) Guevara

Alvaro Sánchez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Alvaro Sánchez Affiliation: Jun. 12, 2026 My name is Al, an engineer in Fairfield, CA. I'm reaching out to let you know that I oppose to the bi-annual reports change you are proposing. The world needs more transparency not less. Any public company should keep reporting frequently, at least quarterly, to ensure investors are informed and company operators accountable. Reporting less often makes public companies less public.

Alyssa Coleman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Alyssa Coleman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Ordinary people are losing power and influence and money everyday to those at the top who hold all the cards. This would only deepen the divide that has already decimated the middle class. Stop the madness already.

Amanda Guerra — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amanda Guerra Affiliation: Jun. 12, 2026 Stop changing things to make them worse
Amanda Guerra Winchendon, ma

Sent from my iPhone

Amanda Gulla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amanda Gulla Affiliation: Jun. 12, 2026 Billionaires cannot

be allowed to steal from us. We need more transparency, not less!

Amanda Houston — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Houston Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please continue quarterly reviews to help everyday Americans make decisions that impact everyday life.

Amanda Maloney — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Maloney Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
it is vital for transparency and informed participation in trade for investors to receive timely and frequent updates about the performance of their money. Reduced transparency will deincentivize investment and remove capital from trade. This will have economic effects that are far reaching. Please consider this .

Amanda R Kelley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amanda R Kelley Affiliation: Jun. 12, 2026 This is a horrible idea and the GOPs continued plans to repeal regulations only benefits the top 1% while they run away with our money. Don't do it

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Amanda Richey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amanda Richey Affiliation: Jun. 12, 2026 My name is Amanda Richey, I'm a commercial insurance account manager. I live in Portland Oregon. This proposed rule change is ridiculous; what case can be made for less transparency? Investors should be provided with more data, not less. In this day and age of mass data mining and meta analysis, the expectation for accurate and timely information should be the standard. Not to mention that the reporting is highly automated and doesn't cause an undue burden on the company to produce. Transparency should be the utmost priority when you're chaining the working class's ability to support themselves in retirement to the stock market.

Amanda Steinke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amanda Steinke Affiliation: Jun. 12, 2026 Amanda Marie
Quality Technician

Absolutely not. There should be no reduction in reporting because transparency is necessary. I (and likely the majority of my countrymen) am not willing to lose 1/3 to 1/2 of my savings to this nonsense. It's hard enough in today's world to make sure you have enough for retirement without having to worry about slow growth in the stocks.

Sent from my iPhone

Amber Bressler — Jun 12, 2026
Subject: File No. S7-2026-15 From: Amber Bressler Do not change the current quarterly reporting rules. Historical evidence and academic studies show that investors have done better since the quarterly reporting requirement has been in effect. Do not erase that improvement by reverting to semi-annual reporting.

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amelia limyao — Jun 12, 2026
Subject: Comment on S7-2026-15 From: amelia limyao Affiliation: Jun. 12, 2026 My name is Amy Limyao, semi retired, from the state of Iowa. I started investing in the market back in late 80's. My investment has grown thru dollar cost averaging. Knowing how a company is performing on a frequent basis is crucial to my decisions whether to sell or not.

Why would you change the current quarterly reporting to twice a year? We need transparency on how a company is performing sooner than 6 months. My investment decisions is based on how the company is performing, the sooner the better. I could lose my lifetime investments for not knowing how the company is doing. I don't want to wait for the evening news to tell that me that the company I invested in is filing for bankruptcy. It will be too late for me to make decision.

Why change a system that works? It doesn't make sense.

Would you keep your money in a company where you don't know how they are performing until 6 months later.

Thank you for taking the time to read my email.

Sent from my iPad

Amelia Theodoratus — Jun 12, 2026
Subject: S7-2026-15 Comment From: Amelia Theodoratus Affiliation: Jun. 12, 2026 No
This is against the good of most americans

Sent from my iPhone

Amy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amy Affiliation: Jun. 12, 2026 Why go backwards? No one wants this its ridiculous. Leave financial reporting as it is.

Amy A — Jun 12, 2026
Subject: S7-2026-15 Comment From: Amy A Affiliation: Jun. 12, 2026 Amy Long, investor, formerly worked in investment industry. We need more transparency to have try ands maintain fair and honest markets. A lot can change with financials in 6 months. It also helps keep the reporting entity

honest and investors informed about what’s transpiring in their business.

-Amy Long

Amy Carroll — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Amy Carroll Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Any law that conceals information that could protect a person's intellectual property from others such as for example Suno A.I. taking my creations that are for the majority divinely inspired and programming there a.i. , and profiting off of original creations is so inhumane. They need to have to produce the works identify who's works they used and that person should be given proper compensation, not Suno gaining billions of dollars off of someone's creative works. Especially when that person is a minority on a fixed income that can't afford an attorney while the music industry and suno ai give illusion of reciprocity.

AMY DICKENS — Jun 12, 2026
Subject: S7-2026-15 Comment From: AMY DICKENS Affiliation: Jun. 12, 2026 Hell no. Reports quarterly at minimum.

Sent from my iPhone

AMY DICKENS — Jun 12, 2026
Subject: Comment on S7-2026-15 From: AMY DICKENS Affiliation: Jun. 12, 2026 Quarterly. Not semi annual. That is crazy.

Sent from my iPhone

Amy Marlan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Amy Marlan Affiliation: Jun. 12, 2026 Amy Marlan, retired. Mason, MI

I disagree with going to semi-annual filings. Quarterly filings give investors regular insight into a company’s financial health and serve as a key accountability mechanism. I believe that by reducing the reporting frequency could weaken transparency, increase the risk of fraud, and erode investor protections.

Amy D. Marlan

Amy O. Day — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Amy O. Day Affiliation: Jun. 12, 2026 Amy Day I Business Owner I SOMERSET NJ

I'm writing to oppose the proposal named above to reset SEC rules to post-war levels. This is absurd. Transparency is good for everyone. The only people who can't be transparent have something to hide or are trying to bamboozle someone and the American people know this. I urge the SEC to continue quarterly reporting so that Americans can make sound investments.

Amy Robinson — Jun 12, 2026
Subject: S7-2026-15 From: Amy Robinson Affiliation: Jun. 12, 2026 Dear SEC,
This administration is systematically dismantling safeguards that were put in place through necessity decades ago. You can hold the line by not loosening the safeguards of CEO's being required to personally sign financially on a quarterly basis. The richest in our country already get far more lax oversight than the average Joe. You can stop it from getting even worse. Please keep the quarterly accountability in place.
Thank you very much. Amy Robinson, Biddeford, ME, retired.

Amy Sabalesky — Jun 12, 2026
Subject: File No. S7-26-18 From: Amy Sabalesky I do NOT likethisrule change. RememberEnron?! We need trust business information. Keep the-existing quarterly requirements where the CEO personally signs the information.

Andre Wiggins — Jun 12, 2026
Subject: S7-2026-15 Comment From: Andre Wiggins Affiliation: Jun. 12, 2026 Quarterly reporting is extremely important to us retirees. We need to know how our investments are doing because we no longer have a weekly revenue stream to fall back on. You have a fiduciary duty to keep these companies honest and transparent. When you relent to their whims, you ruin the lives of millions of people. Please do your job and keep everything as is. Thank you.

André

Andrea Allen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Andrea Allen Affiliation: Jun. 12, 2026 No! Keep to 3 months!

Sent from my iPhone

Andrea Howell — Jun 12, 2026
Subject: S7-2026-15 From: Andrea Howell Affiliation: Jun. 12, 2026 Andrea Howell, pharmacist, Pullman, WA. Quarterly reporting for publicly traded companies is a necessary check to keep our financial sector safe. This affects millions of American's savings. Not everyone completes their fiduciary duties. It is important to have audits and standards that help enforce these duties. Quarterly reporting is one of these standards. Do not change to twice yearly.

Andrea Howell

Andrea Zipprich — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Andrea Zipprich Affiliation: Jun. 12, 2026 This is disgusting, we all deserve to be able to know what we are making in our savings and investments. My name is andrea, i am a court clerk in new york and i would like to see justice for all and not just insane profit for some and destitution for most.

Andreas Hohl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Andreas Hohl Affiliation: Jun. 12, 2026 This is total insanity and merely feeds insiders to commit insider trading. Ansolute no! Quartely honest reporting must stay..

Andreas Hohl
Intuitivethot-Vadervideo, LLC

Andrew Akyaz — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Akyaz Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Stop the corruption!

Andrew Daniels — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Andrew Daniels Affiliation: Jun. 12, 2026 Andrew Michael Daniels, Service Representative - Altman Plants, Austin Texas.

Dear Sir / Madam,

Please maintain quarterly reporting to ensure accountability of companies is upheld and to ensure financial issues are captured early - rather than allowed to runaway with a detrimental extension, of the reporting visibility window.

Sincerely,
Andrew M Daniels
16831 Cranston Dr, Round Rock, TX 78664, United States

Andrew Feller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Andrew Feller Affiliation: Jun. 12, 2026 Public companies earned the right to access public markets by maintaining transparency, and without current data that transparency would be reduced. This would lead to lower trust in the US markets and hurt US standing worldwide. It is a bad idea to reduce the frequency of reporting.

Andrew Feller, Ph.D.

Andy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Andy Affiliation: Jun. 12, 2026 It's unconscionable that our government is working against us. The corruption continues.

Sent from my iPhone ignore the typos!

Andy Harvey — Jun 12, 2026
Subject: S7-2026-15 From: Andy Harvey Affiliation: Jun. 12, 2026 Dear SEC,
I think it is important that we keep the reporting quarterly. As one who was affected by the fraud perpetrated on home owners in 2008 I think this is the absolute minimum we can do to keep these people even slightly honest.
Sincerely
Andrew K Harvey

Get Outlook for iOS

Aneisa Sherrill-Mattox — Jun 12, 2026
Subject: File No. S7-2026-15 From: Aneisa Sherrill-Mattox Keep Quarterly Reporting.

Anetta Oppelt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anetta Oppelt Affiliation: Jun. 12, 2026 Quarterly reporting is extremely important to citizens and organizations, especially in these volatile times. With wild market swings and effects on IRAs I feel transparency is necessary.

Anetta Oppelt
1179 Shay Road
Naples, NY 14512

Angela Murphy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Angela Murphy Affiliation: Jun. 12, 2026 TERRIBLE IDEA, FOR THE LOVE OF GOD LEARN FROM HISTORY AND STOP TRYING TO HIDE YOUR EARNINGS AND ACTIONS. BE ACCOUNTABLE, BE TRANSPARENT. BE TRUSTWORTHY. CUSTOMERS AND SHAREHOLDERS APPRECIATE IT.

Get Outlook for Android

Angelina Rose — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Angelina Rose Affiliation: Jun. 12, 2026 Y'all are nuts for ignoring the statistics. Get it together. DO NOT stop quarterly earnings reports!

Thank you,
Angelina

Angie Armstrong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Angie Armstrong Affiliation: Jun. 12, 2026 Companies must be accountable to all investors. A critical way of ensuring that they are is the requirement to provide quarterly reports on results. I urge you NOT to reduce this requirement.

Thanks,
Angie Armstrong
Austin, TX

Angie Desmarais — Jun 12, 2026
Subject: S7-2026-15 From: Angie Desmarais Affiliation: Jun. 12, 2026 DO YOUR JOB AND KEEP IT QUARTERLY!

Angela Desmarais,
Substitute Teacher
Goldendale WA 98620
desmara@eou.edu

Anita — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anita Affiliation: Jun. 12, 2026 They continue to RIP us off!!! WTF!' Stop this now…. It's your JOB!!! 😡😡😡

Sent from my iPhone

Anita Broccolino — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anita Broccolino Affiliation: Jun. 12, 2026 S7-2026-15 Comment

This issue matters even more as I near retirement. Please stop this from happening. I have been actively involved in the stock market throughout the last 30+ years. The value of the quarterly reports of the companies that comprise my retirement and extra stock trades is immeasurable.
This Lack of Transparency is the opposite of what we, the U.S. citizens were sold.
It will further prove this Administration does not care about people, but only Corproations, and the inherent Corruption within.
You will be remembered as complicit with this un-American, unPatriotic B.S. and the blood stains of the unraveling of our Republic and any sense of Democracy left, will be indelible in conjunction with all who vote to allow this.

Quarterly reports need to remain for those companies that are a part of any of the various U.S. Stock Exchanges.

Thank you !
Anita B.

Anita Broccolino
Broccolino Collaborators: Marketing, Fundraising, Connections & Events
Working to Connect and Enhance the Purpose, Power & Profit of all you do!
abroccolino1@gmail.com
410-370-9857
"Be happy for this moment. This moment is your life."
-- Omar Khayyam

We make a living by what we get. We make a life by what we give!
-- W. Churchill

Anita Garrett-Roe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anita Garrett-Roe Affiliation: Jun. 12, 2026 Please keep reporting to be quarterly. Protect the investors.
Anita Mallory, retired, Texas

Sent from my iPhone

Anita Vroman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anita Vroman Affiliation: Jun. 12, 2026 There is no good reason for this consideration. Citizens deserve to receive quarterly reports on all earnings . The country needs to make things better for its citizens, not worse

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Ann — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ann Affiliation: Jun. 12, 2026 Keep sec reporting quarterly!

Sent from my iPad

Ann Cobb — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ann Cobb Affiliation: Jun. 12, 2026 Dear SEC,
More transparency is needed. I'm retired and living off my savings. I cannot afford the risk associated with semi annual reporting. What are they trying to hide? With AI it is easier than ever for them to generate reports. We expect the SEC to be our safeguard.

Ann Gaspari — Jun 12, 2026
Subject: S7-2026-15 From: Ann Gaspari Affiliation: Jun. 12, 2026 I don't think the SEC should stop requiring quarterly reports. It opens the way for more fraud. Ann Gaspari, Office Manager and stock holder, Dallas Tx

Sent from my iPhone

Ann Heile — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ann Heile Affiliation: Jun. 12, 2026 Ann Heile retired teacher. I want SEC to continue to require companies to report quarterly to provide more transparency for everyone about the companies

Ann Heile

Ann Imse — Jun 12, 2026
Subject: S7-2026-15 From: Ann Imse Affiliation: Jun. 12, 2026 Keep 10 q's!

Get Outlook for iOS

Ann Troy — Jun 12, 2026
Subject: From: Ann Troy Affiliation: Jun. 12, 2026 I am absolutely opposed to reducing quarterly business reporting to semi-annually. The idea of doing this now, in the midst of the maneuverings of the most corrupt, self-dealing administration we've ever seen, when money buys everything — pardons, positions, dark money transactions — is astonishing. Wall Street has been notorious for decades for its firms and seated companies finding ways to bend or circumvent regulations & laws. This proposal suggests that the SEC is either naive or complicit. Is the idea that some entities can 'optionally' or 'voluntarily' report quarterly actually serious?

When the NYTimes was similarly naive in writing up the 'extraordinary' talents of Michael Milken, I remember feeling skeptical; I doubted that anyone was that good. He didn't strike me as a savant. And he wasn't. But he served only part of his sentence for securities violations and fraud, and has a net worth of $7.5B. Speaking of Wall Street's notorious reputation and weak penalties for fraud and scandal — there have been Acts & bills that have been proposed or in place for years — most notably the STOCK Act — that haven't prevented our own legislators from trading in & profiting from prior knowledge.

A lot of what I spent decades saving is in the market. I depend on that money to pay for supports and care as I age. I don't want to be Madoff'ed at 80, or any other age, because despite all the history we've seen, the SEC thought that decreasing the frequency of a reporting requirement was a good idea. We need more, not fewer, guardrails.

Ann M Troy

Anna Fletcher — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anna Fletcher Affiliation: Jun. 12, 2026 I respectfully request that the publicly traded companies still provide quarterly reporting. As an individual investor I use these financial reports to gauge my investments. Semiannual reporting will not be adequate to keep on top of these companies and the data will no longer become relevant. Please continue to have them report quarterly.

Best Regards,

Anna

Anna Hidalgo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anna Hidalgo Affiliation: Jun. 12, 2026 I am opposed to changing the reporting. Keep the little saving I have safe and stop this now!

Anne Flanagan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anne Flanagan Affiliation: Jun. 12, 2026 Yes!

Anne Havard — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anne Havard Affiliation: Jun. 12, 2026 No!! No returning to the past

Sent from my iPhone

Anne Marie Kennedy — Jun 12, 2026
Subject: File No. S7-2026-15 From: Anne Marie Kennedy Please continue with quarterly reporting. It is needed!

Anne Robinson — Jun 12, 2026
Subject: S7-2026-15 From: Anne Robinson Affiliation: Jun. 12, 2026 Has a reason been given for increasing fraud or the chances of it? Why would any normal person want to encourage anyone to commit wrongdoing against them or anyone? This is a hello, Earth to any reasonable being ...

Anne Silloway — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anne Silloway Affiliation: Jun. 12, 2026 Quarterly reporting is not only useful, it is logical, and should be required.
Anne Silloway, Democrat, Vermont
former business owner
social security
retired US Citizen

Anne Thomas — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anne Thomas Affiliation: Jun. 12, 2026 My name is Anne Thomas, I live in Maine and am a retired business owner. I have invested throughot the years in the stock market and feel very strongly that quarterly reporting keeps investors updated in their stocks and allows more confidence in the transparency of their holdings! I implore you to not change this regulation! Less reporting puts shareholders at a disadvantage. Please keep company reporting at quarterly submissions.

Sent from my iPhone

Annie Siegmann — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Annie Siegmann Affiliation: Jun. 12, 2026 This is a Horrific Theft upon the American people!
It is another way for the
Autocratic Machine to steal our monies.

Sent from my iPhone

Annmarie Scholes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Annmarie Scholes Affiliation: Jun. 12, 2026 Quarterly.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I want quarterly reporting

Sent from my iPhone 13 Pro

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 I do not want semi annual corporate reporting because in the past this brought LOWER RETURNS !! This is not good for anyone. We take the risk of investing in companies, and withstand the incredible volatility at times, for a potentially great, superior return, WITH TRANSPARENCY, and quarterly reports!
Thank you,
Julie Krieger
Florida

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Janet Ehrhardt Ohio. Retired
I have worked as a registered nurse for 50 years without pension. I've saved and invested in order to finally be retired and enjoy life. My investments are importance to my last years of life and by making these changes would impact me in unbelievable ways. Please think of what you are doing to those of us who believed in saving for the future. I spent my entire career taking care of others and saving so I can take care of myself in my last years of life.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Hell no! That would not

be fair to those who can’t access what’s hidden! It would be a crime on a grand scale!

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Katherine Cronn, a retiree
Oneida, NY.

I want to keep quarterly reports. They are necessary for keeping informed about one’s investments. With so much automated these days, this is not a burden and encourages transparency.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 No!! To 6 month reporting. In fact it ought to be monthly.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Oh, no no. Please let them show! Let those quarterly reports still show! Thanks!

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Leslie Manning, Chesapeake, VA. I am a veterinarian. I want to see my progress frequently and I don't think it is too much work to do it quarterly.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I'm James Wright. I manage disability claims. Quarterly reporting helps people like me, who are not on the inside, make better informed investment decisions.

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Restore quarterly earnings reporting! Why should the world’s most important economy fly blind for more than several months!

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 A lack of transparency results in distrust.
I oppose moving to twice a year reporting!

Thank you, Kristen Ryberg

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 This change is wanted by the corporations and the Trump Administration. It is not in the best interests of the public, who have their retirement money tied up in the market and subject to corporate shenanigans. Why the SEC is even considering this is beyond me. Corporations have managed to finagle too many changes in market regulation already, to the ultimate loss of all of us who have been compelled to trust what we have managed to save for retirement to the market professionals. Reducing transparency harms investors.
Judith Ann Johnson
endfeld@aol.com

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Definitely keep the reporting quarterly. Going to 6 months leaves open more opportunity for dishonesty, and we have enough of that right now in the trump admininistration. Don’t doing his bidding, keep things honest.

Sent from my iPad

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 NO! Keep QUARTERLY REPORTING.

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Please stick to the quarterly system. As a CA retiree on fixed income and a small portfolio, I depend on the quarterly dividend income to make ends meet. That is why this decision matters to me. Please stick to the quarterly system.
G. Crandall

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Sharon Wilcox,

retired, Durant,Oklahoma. This is what I live on and I need to know periodically that it is safe and I still have my money so please do not do this.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I pay fees for a reason. Quarterly reports are absolutely necessary!

Sent from my iPhone. Kim

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 As a national editor for media, (independent contractor) , I, like MANY, have to"somehow" manage people who manage our retirement. HOW DARE YOU try to put "BLINDERS" on our investing. That's another form of STEALING CASH. #SHAMEFUL

> - - -

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Please don't ruin a good thing. If it's working, don't fix it.

Jenifer Zub

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I would like to keep the quarterly report requirement. The ability to trade on significant information by anyone within or close to a company provides an unfair advantage that is too long if it can be concealed from outside traders for 6 months.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reporting is vital to individuals ability to determine investments. If you want to make companies look at the longer term, then make sure they can only trade stock after 12 months notice instead of 6.

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 We need more transparency, not less. This sounds like another way to give corporations more and people less.
Marissa Hursh, Librarian, Southern Tier, NY

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 How can I make sure of my investments and go about watching? Keep the quarters open.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I am writing to inform you that I wholeheartedly disagree with doing away with quarterly reporting. At the very least quarterly reports provide timely information about the health of my investment dollars, information that I believe I have a right to. Sincerely,
Lisa Colburn,
retired school administrator

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 I, Gail M Overton, implore you to continue the quarterly reporting currently in place. The change to bi-annual reporting could severely impact the financial status of myself and millions of individuals. The change could affect the ability of retirees to live a healthy and happy life. As a 73 year old single woman I remember the plight of my widowed mother during the collapse in 2008 in which approximately one half of her funds were lost. It frightens me that any change that would occur, such as the changes proposed in reporting, would have the same consequences.
It is with sincere concern that I request that you DO NOT seek nor change the reporting process from a quarterly reporting period.
Thank you for taking my comments into consideration.
Gail M Overton

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Wilmer Hernandez, Senior Software Engineer, Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 CEOs and CFOs must responsible to their shareholders; that their companies are responsible and truthful. Continue to require quarterly filings with CEO and CFO signatures.

Sincerely,
Sandra M Dillon

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Philip Ryder
Environmental Manager, Ames Construction
Desert Hot Springs, CA

Please do not return to semiannual reporting. We are strained to the breaking point as it is. Wiping out half of the life savings of millions of Americans is unethical. Please reconsider.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 So…can the SEC now say “we didn’t know” when fraud is later uncovered? What is the job of the SEC? And why is this happening at this precise moment? Who is behind this change? Sue, Retired, and very skeptical.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Keep the reporting on a quarterly basis. Transparency benefits everyone. As an investor and a serial entrepreneur more reporting holds you accountable to your investors. When a company's growth slows down or the outlook for the next year is not as rosey the first thing most CEO's start to do is delay reports.

Sent from my iPad

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 No thank you! This prez is not for the citizens of this country!!! Only himself & his loyal cult members.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 This is not exceptable, considering here lately SpaceX value has been hyper inflated
And anyone with some idea what this means and what the SEC is doing. This is a complete farce and should not be allowed to continue

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I am a SPED teacher and I absolutely do NOT agree with cutting transparency in half, especially with this administration.

KT

Anonymous — Jun 12, 2026
Subject: Quarterly reports From: Anonymous Affiliation: Jun. 12, 2026 As a small investor, quarterly reports are a significant part of staying on top of my portfolio. They are also a way to hold companies responsible and alert the public to any problems. SEC should be working for all investors and not the corporations. While quarterly reports may be tiresome to the companies they are very important to the small investors in identifying problems and tracking the health of a company and raising alarms.

Sent from AOL on Android

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 My name is William O'Brien, and I work as an insurance agent. My investments are largely held in individual stocks we hold in street name with our brokerage. It is vital that corporate earnings reports remain on less than on a quarterly basis. We depend on these reports to determine long-term planning of our stock investment pool and to rebalance. Please keep public companies reporting quarterly.

___
~William O'Brien
San Antonio Texas U.S.A.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Absolutely do not lengthen the reporting requirements! This is a clear effort to loosen regulations in a way that diminishes consumers' ability to evaluate stocks on their financial performance. The administration clearly understands how this will increase the ease with which those in power commit insider trading crimes. They are already cheating and getting away with it. Let's apply the laws we have and throw the Repugnantcan crooks in jail.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 What's the political connection with the fraudsters

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Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Keep the Quarterly reporting! Think about it for a minute. At some point you will realize that more of the people who are the American middle matter the most! Keep it at quarterly reporting!

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Bad idea. Stocks have minimal transparency already. If I have to start checking which companies don't report quarterly, I will certainly stay away from anything risky.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Karen Dunlap, retired Army Colonel, United States Army. I live in east Tennessee along the beautiful Appalachian mountains. I SUPPORT keeping QUARTERLY reporting. I Do NOT support dropping reporting to just TWICE a year. Simply said, power is knowledge n investors need to know what is happening with their investments. The only reason for under reporting is to HIDE information from the investors. Please stop the nonsense of protecting businesses from misconduct ECT, especially when it's the investors who are helping the businesses grow. I'd actually prefer monthly statements! Thankyou.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Companies need to reveal their financial information every quarter. Therefore people will be informed about their investments! Allow companies to hold out information will keep investors ill informed. Stop the nonsense

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Keep requiring quarterly reporting.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 These companies must remain accountable at all times. They must be open to be scrutinised especially since they are in a position of trust when I'm investing my money.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Do not mess with my finances.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Jean Willick, retired real estate appraiser, Alpena Michigan. .Less is not more. We cannot do 6 month reports. As I am retired I do not have years left to reaccumulate savings. Please don't
ignore the small investors. Less reporting allows information to be kept from investors at our peril..

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 CEOs should be accountable quarterly

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reports need to be continued for accountability. I do not want less reporting.
Sherry Horton, Retired

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reporting is best and has been norm . As a retired ICU RN of eleven years I had to write about patients At least hourly and if something was going on more frequently. There is nothing wrong about being aboveboard as well as verified. If I am responsible for a life then you should be responsible for their livelihood! Margaret Smith

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Keep Quarterly reporting

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Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 You are ushering in a revolution- we are at a tipping point for politicians to decide their role. You can either not pass this bull **** and actually begin to protect the people or prepare for every American to start spilling blood. Our backs are against the wall and you all are further fleecing our pockets. You think we're not the the point where everyone relates to Luigi Mangioni? That's a deadly misconception.

To be clear- this is not a threat but a reality check of the current state of affairs in the US. Start fixing it before we do
--

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https://tuta.com/free-email

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Do not drop quarterly reporting. We have enough hurting us. This is unfair

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Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Do not do this evil thing

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 We need the current quarterly reporting because it makes my retirement safer.
Lack of transparency never is a good idea in all aspects of life and the world in general. It would make
it easier to hide issues in companies from the public if reporting was less often. One more way to cheat good people out of their livelihood.
Please do not change the reporting schedule.
Anita V, retired in St. Paul, MN

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 We need more transparency. Less reporting is a horribly irresponsible idea. Stop it.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Please don’t change the quarterly reporting to every six months. The reporting has been done quarterly for 50 plus years and should remain as a quarterly report. I’m retired and depend on a healthy investment plan.
Dale Pentheny

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 You must be transparent. Too easy to go bad without it. Look at washington

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Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 This is just another way to cheat employees! Pls keep qtrly reporting.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Carolyn Griffin, Richmond Virginia.

I am requesting the SEC continue to report quarterly so investors are not in the dark for 6 months.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 The quarterly report for businesses has worked for 50 years. Changing to 6 months is unacceptable for the American consumer. Keep information available to the public and don't change what works!

Sent from my iPhone.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Beth Lampi, nurse, I want to know what's happening to my investments and retirement— especially since this will be my only retirement, if our government gets rid of the programs I've been paying into my entire life for my retirement.

Concerned citizen

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 My name is Rob Sample from Portland Oregon, and my family has a significant amount of our savings in the market. We are both semi retired, fully retiring soon. We are raising our two youngest grandsons and they

are just starting high school, so college is ahead of them. We need the market to stay healthy, we can't afford to lose 30% or more of our savings in the market. We are risk averse, and if reporting goes from quarterly to bi annually, we will probably take our money out of the market.

Warm regards,

Rob

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Please retain quarterly reporting. Retired so cannot afford tanking of my portfolio. Dr Ellen G DuBois. Windham NH. Retired ob gyn. Thank you

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 These are public companies and should indeed report to the public often. Quarterly is the bare minimum.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Do not make the change.

Sent from my iPad

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Dear SEC,
Why do you assume a method of reporting that failed to work previously will work now? Is the current system broken? Why change? Leave it at quarterly reporting

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Do not allow this to happen. We are a retired couple who cannot afford to have our investments reduced. I feel like our hard fought for retirement is being assaulted from every side. My husband is a retired college professor who started out at $12,000 a year in '75. We budgeted . We lived within our means. We moved to upstate NY to be able to purchase a home. We contributed to SS. We can't have all our funds reduced so the billionaires can be richer. In addition, we need more not less transparency. Most companies are only interested in the bottom line.

Candace Hayes

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Keep the reporting quarterly. American taxpayers can not manage their personal finances and keep this country running without this information. Hurting taxpayers by withholding information will be bad for the economy.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Keep Quarterly Reporting!
Keep public companies honest!
Give them MORE Jail Time for lies!

Susan Habermann

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 I am a stock investor and my retirement income depends on knowledge provided by required quarterly reports. In today's day and age, these reports require the simple push of a button by the company's accounting department to provide the quarterly reports . If the company does not keep adequate records, then that alone is cause for concern. Requesting less accountability by the companies is not acceptable .

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Please dont do it. I can barely survive now. I cant afford to lose what I worked for for 48byears. Keep it the way it sincerely a US of A citizen.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I prefer quaterly report of my investments

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Anonymous — Jun 12, 2026
Subject: File No. S7-2026-15 From: Anonymous Public companies should be required as they are today to report Quarterly. Investors need transparency to make informed decisions regarding their

investments. Changing reporting to twice a year only benefits the companies, not the investors. 6 months is a long time to not have information about the company you're investing in!

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 The proposal itself is outrageous. American public companies are already far too opaque, "governed" by boards mostly chosen by the executives they ostensibly oversee. Do not move this asinine prpoposal forward, or you will inevitably further injure millions of investors who face the potential of many trillions of losses in increasingly unregulated markets.

David Gaier
US Marine Veteran, Disabled
Columbus OH

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Wendy Frakes, Retired Sales/Marketing, Vanlue, OH
Why go backwards?
This matters to me as quarter to quarter there are fluctuations in markets that greatly affect my investments that I have retired with. I nor most Americans can stand to lose any more than we do now with any random political action affecting all US markets daily. When I need to make changes within investments seeing a report twice a year will not help what already happened months ago and at my age I do not have time to earn what would be lost. Please reconsider going backwards to what was and look forward to what can be by helping consumers by keeping quarterly reporting so that we can make the most of our investments, it matters in our lives.

This email has been sent and approved by
Wendy A. Stahl-Frakes.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Transparency is important. Employees and the public have a right to know the financial condition of publicly traded companies. It's in the public's best interests and ultimately in the companies'
best interests.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 **** y'all seriously like what more do you need to hide from people and manipulate

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reporting benefits businesses and investors alike. Do not let these magas return us to the passed when it is obvious what is best!!!

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 I appreciate and rely on my quarterly reports for necessary updates. If the companies can have access to the information I should be able to as well. This reeks of the stock market trying to hide something. -Amanda, Healthcare Worker

Sent from Proton Mail for Android.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reporting is helpful and needed to properly assess company Financials.

Thank you for your consideration

--
Judith Clark
623.300.5142
4514 W Palo Verde Ave
Glendale AZ 85302

The thought manifests as the word;
The word manifests as the deed;
The deed develops into habit;
And habit hardens into character.
So watch the thought and its ways with care,
And let it spring from love
Born out of concern for all beings.
As t he shadow follows the body,

As we think, so we become.
Buddha

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 To whom it may concern,

My name is Megan, and I'm a veterinarian in Illinois. I'm already struggling with student loans and what little I save is hard enough as is. Any loss to the savings I've acquired would be devastating.

Please do not change away from the quarterly reporting system.

Thank you for your time.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reports are absolutely essential for publicly traded companies.

Do not permit semiannual reporting.

Transparency is the price of being a public company.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Keep it!

Thanks!
Greg Hill
831-406-0298

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 George McDonough Business Analyst PUBLIC companies should not be able hide their business success/failures from the investors. With the use of automated reporting this should not be a burden on resources

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Anonymous — Jun 12, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 The "Free Market" won't police itself. Corporate greed has proven time and time again to override any values those CEOs may have. The government MUST keep them honest. Please don't risk millions of citizens' retirements.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Quarterly reports allow all concerned to adjust their portfolios. Seems like hiding stuff is counterproductive.

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Keep the reporting quarterly. The Trump Administration can't be trusted to be transparent. I'm a retired USDOL investigator. Robert E Morgan

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Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Saralynn DeMarcus, Jasper GA
Keeping quarterly disclosure is especially important to retirees and individual investors and should be continued. We cannot afford to have our savings arbitrarily devalued.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 A publicly traded company is obligated to submit quarterly reports for their investors and also for the public. It is one of the few ways we are able to hold companies accountable and make
informed decisions about who we chose to invest in. Not doing so would be illegal and inmoral.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 No company should be permitted to shield its books any loger than 3 months. Protect the consumer, please! From Lois S, Whitman, retired, 77 years old. i have worked and saved all my life and no company should have blind access to my money when I can't see it!

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 In an age of almost instant access to information why would the SEC go backwards? With insider trading becoming easier with the information available why not make THAT information public ASAP to mitigate the amount of undisclosed information that benefits only a few investors that are in the know like members of Congress for instance.

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Please continue to do quarterly reporting. Danette Moore, retired psychotherapist, Pittsburg TX

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 That is ridiculous!! It cuts investors like me ! It just is not fair for some to be in the know… kin to insider trading ???

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 6-month reporting is a terrible idea. It decreases transparency and increases the opportunities for deception and fraud. There is no good reason for the proposed change.

Thomas Kanwit
5 Horse Point Rd.
Port Clyde ME
04855

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 Do not allow ANY public company to hide their financial results for 6 months. This is unacceptable. Why should the public be in the dark with their investment performance!
Full transparency is what builds trust…all these games to hide what's really happening in financial markets is how we got to the dot com bust and the near bank collapse with real estate credit default swaps! Enough is enough!

Thanks,
Harry B.

Anonymous — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 12, 2026 This is just more blatant corruption by the Trump administration! Do not allow companies to hide this information from the American people, and those who own stock in these companies, a stockholders we have a right to know and see this information. There's a reason these laws were created, and they're to protect the people who invest. Allowing this to happen would not only destroy the stock market, he could destroy the American people in their savings, their portfolios because a company could be completely bankrupt or have embezzled every dime months before stuff. There's no what is happening and make it impossible to sell their stock or find and prosecute the thieves. This is just such an outrageous as a disgusting blatant corrupt system, and I honestly believe that Trump will destroy many of these businesses because he wants the American people poor and starving and begging him for help. He is creating these ugly hateful horrific situations to destroy the Democrats and any sick weak or elderly, and that is the real reason he's pushing for all these data centers so

that AI can take over the jobs while he reduces the population of Americans and causes millions of more deaths.

Anonymous — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 12, 2026 Stop being corrupt criminals! Republicans are horrible for our economy and the working class! Plus - SpaceX has no business on the NASDAQ! Stop cheating and changing the rules you evil bastards! The working class are waking up! If you keep stealing our 401k's, if you keep rigging the system against "We the People " we will have another revolution, we will bring the torches and pitchforks! We will bring the guillotines for the robber baron parasites!!!

Sent from my iPhone

Anonymous — Jun 12, 2026
Subject: File No. S7-2026-15 From: Anonymous Keep to quarterly reporting. 6 months is a long time to hide information. Stockholders deserve to know what's going on. It think people will pull out of the market if you do this. I may just have to do that until you come to your senses. It's not broken, leave it be.

Anonymous Retired — Jun 12, 2026
Subject: File No. S7-2026-15 From: Anonymous I would rather see monthly reporting. There's no reasonable reason to go back to 'the olden days' 1955 did not have computer capability the same as today. It's a program and a button to push. We need to PROgress, not REgress. Don't make me put my money in my mattress.

Anrias Games — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anrias Games Affiliation: Jun. 12, 2026 We live in perilous times. This is not the time to make this change. We could be provided more condensed Qtrly reporting. Accountants, lawyers and investors could help craft that. Maybe even a monthly online report of the top 10 things to know. As an investor I would like a monthly e-mail that was the equivalent of one page. Sara Barnaby President As an accountant I think it is critical that people have confidence in the financial system. That confidence is being stretched thin these days.

Anthony Albers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anthony Albers Affiliation: Jun. 12, 2026 Anthony Albers Manager Air Operations. I want companies to continue reporting quarterly so I can evaluate performance at that interval.

Sent from my iPhone

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anthony cerasoli — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: anthony cerasoli Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: sec is opening the door
for wholesale corruption. Typical for the trump administration.
Us retailers are not dumb we will boycott the stock market and
put our money else where.

Anthony Galzarano — Jun 12, 2026
Subject: S7-2026-15 Comment From: Anthony Galzarano Affiliation: Jun. 12, 2026 When I buy into a company I need to have as much up-to-date information as possible, especially these days when things change so quickly. Going from quarterly to semiannual reports would be like going from fuel injectors back to carburetors.

Anthony Galzarano

Anthony Huntsman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Huntsman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Should have a report published every 2 months. Every 6 months is a step in the wrong direction. Corportations owe current information to their investors

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Anthony Luke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anthony Luke Affiliation: Jun. 12, 2026 Who should the regulatory body serve? The citizens of the country or corporate interests? How does less transparency aid in the public good? This will result in more corporate corruption if approved.

Sent from my iPhone

Anthony Richardson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Anthony Richardson Affiliation: Jun. 12, 2026 This is insane! Trump wants to hide from the economy that his policies have been destroying!

Sent from my iPhone

April Corbo — Jun 12, 2026
Subject: S7-2026-15 Comment From: April Corbo Affiliation: Jun. 12, 2026 Honestly since tax payers bail these companies out and give them tax breaks, we should be getting monthly reports due to our graciousness.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Arita Gaba — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Arita Gaba Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please please do not move ahead with this new motion. As small investors and lower income families who dont have access to much information hidden behind pay walls, its a humble human request to keep these information available sooner rather than later.

Arlene Duda — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Arlene Duda Affiliation: Jun. 12, 2026 We cannot revert to outdated ineffective strategies to protect our investments. Please retain quarterly reporting

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ARLENE WISE — Jun 12, 2026
Subject: S7-2026-15 From: ARLENE WISE Affiliation: Jun. 12, 2026 It’s working to hold them accountable.
Do not cut down this requirement.

Sent from my iPhone

Arline — Jun 12, 2026
Subject: S7-2026-15 From: Arline Affiliation: Jun. 12, 2026 If it’s not broke don’t fix it

Arline
Sent from my iPhone

Armando Heredia — Jun 12, 2026
Subject: S7-2026-15 Comment From: Armando Heredia Affiliation: Jun. 12, 2026 Retain the quarterly reporting requirement.

Armond Berlett — Jun 12, 2026
Subject: S7-2026-15 Comment From: Armond Berlett Affiliation: Jun. 12, 2026 **** you you guys as if you mother ****er don't already get hug kick backs while the small business and average investor get ****ed in the ass without any lubricant or even a courtesy reach around I say no **** no and hell mother ****in naw that's no why in the hell would we allow you to go donny Darko for 6 months out of every year that's just ****in brazy crazy all that dose is give you penny pinching tight asses more time to cover your own asses and skip out to a country that doesn't allow extradition and avoid indictment ****in a man talk about committing white collar crime at its finest you mother ****ers always changing the rules it's hard enough trying to come up as a small business owner without y'all

mother ****ers stepin all over the rest of us so I **** no that **** dosent fly no no. No I am against the demonic plan and **** your hord

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Arnie Lavine — Jun 12, 2026
Subject: S7-2026-15 Comment From: Arnie Lavine Affiliation: Jun. 12, 2026 Just another ploy to corrupt the system in their favor, Vote "NO THANK YOU "😛

Arthur Romano — Jun 12, 2026
Subject: S7-2026-15 public comment From: Arthur Romano Affiliation: Jun. 12, 2026 Lo love kDear Chairman,
I cannot support the proposed rule. Quarterly reports are how individual investors hold companies accountable. Eliminating quarterly reports damages financial literacy across an entire generation of investors. Self-directed retail investors learn to read filings by studying quarterly reports. I'm counting on you to do the right thing.

Sent from my iPhone

Aryaman Mohapatra — Jun 12, 2026
Subject: S7-2026-15 Comment From: Aryaman Mohapatra Affiliation: Jun. 12, 2026 No way should this pace be changed to halves. People's lives change too fast, for their holdings to change significantly every half a year. Quarterly volatility, keeps things stable and from over, unchecked coorrection

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Asher Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Asher Smith Affiliation: Jun. 12, 2026 I'm a Respiratory Therapist at the VA in Richmond, VA. I've been working hard my whole life to scrap together a retirement. I am very worried about the damages to my retirement savings if a public corporation only has to report every 6 months. Please keep my investments with these companies safe and their books as transparent as possible. Thank you.

Asher Smith

Ashlee Swider — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ashlee Swider Affiliation: Jun. 12, 2026 I deserve to be able to monitor my investments as much as any business or c-level executive, and make informed choices.

On the go...sent from my iPhone

Ashley Dellimuti — Jun 12, 2026

Subject: S7-2026-15 Comment From: Ashley Dellimuti Affiliation: Jun. 12, 2026 In opposition to semiannual report proposal
Ashley Dellimuti, Ohio
Certified Anesthesiologist Assistant and Assistant Professor

SEC filings are important for small investors like myself to make better informed decisions while building retirement. I believe it cuts panic buying/selling, and helps improve market stability for individuals withbsmaller portfolios. I experienced the heartache of 2008, and have seen numerous loved ones face the reality of not being able to retire due to major losses. Blinding the market will have unintended consequences and potentially create more volatility.

Thank you for your consideration.

Ashley Hooper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ashley Hooper Affiliation: Jun. 12, 2026 Its not "washington" its the POS in office and his billionaire POS pedophilic, rapist friends

Thank you,

Ashley Hooper

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atlmann10 — Jun 12, 2026
Subject: S7-2026-15 Comment From: atlmann10 Affiliation: Jun. 12, 2026 Robert medley, IT Field engineer, working American. I would like bi-quarterly reports every other month not less reporting in all financial markets.

Aubrie Graves — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Aubrie Graves Affiliation: Jun. 12, 2026 Removing quarterly reporting only hurts the investors. With the constant threats to social security threatening to remove quarterly reporting will only continue to delay retirement for folks and put more pressure on social security as returns from investments go down. Aubrie Graves NY

Sent from my iPhone

Audrey Bobo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Audrey Bobo Affiliation: Jun. 12, 2026 Audrey Bobo, Chesterton, Indiana

The reports need to stay transparent! It will help people stay on top I of their investments! Accountability is important!

Thank you!

Audrey O'Neil — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Audrey O'Neil Affiliation: Jun. 12, 2026 Yes, it's critical for monitoring my investments. I have worked my whole life to create a reasonable sized nest egg. The only way for me to grow and protect it is to continue to receive the quarterly reports. Please keep them. Audrey ONeil Engineer Alabama

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Audrey Pedersen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Audrey Pedersen Affiliation: Jun. 12, 2026 Quarterly reports keep companies honest hopefully

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Aurora Orberg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Aurora Orberg Affiliation: Jun. 12, 2026 I, Aurora Orberg, BSRS, RT (R) (MR) ARRT, am writing to the SEC to express my deepest concerns about not keeping quarterly reporting. With the poor business and government performance of Donald Trump, it does not instill confidence in the working class that he has us in mind when he proposed this absurd idea. All DJT wants is to have less accountability for his millionaire and billionaire friends so they and he can make more money and transfer more funds from the working class to the top 1%. No thank you. Only short, simple minded companies, who lack leadership and innovation, are the ones who claim that fewer reporting results in only their companies able to do short-term goals. Having companies decide what works best for them does not have a level of consistency and accountability across the board. There is a completely different business culture in the United States. Then there is in countries like the UK and Australia, where they have been successful in the semi annual reporting. They have a background of better transparency, as well as morality to report more often than what they're required to. In the United States, we do not have that same culture of honesty and morality in our business practices and the whole reason why we need quarterly handle reports is because of the shadiness that was happening, such as fraud and market manipulation. There doesn't need any more fraud and market manipulation because our government is doing plenty of illegal fraud, abuse and market manipulation.

Sincerely a concerned citizen,

Aurora Orberg.

Austin Poole — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Austin Poole Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
We are already facing calls for transparency, limits to corporate powers, and more requests for action to be taken to prevent corporations from skirting their financial responsibility as a company in the United States of America. They have profited off policies and people, they need to contribute to the American people by paying their fair share, and now our SEC wants to allow them to go silent and report less so that SEC can change laws and allow less security for consumers so that you can

add AI companies and Tesla to the S&P.
Do not think this will be accepted. We are a nation of people being pushed closer and closer to a tipping point, and our government should be doing everything it can to calm the pressure building, not exacerbate it.

Awndrea Caves — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Awndrea Caves Affiliation: Jun. 12, 2026 Awndrea Caves, Senior Lecturer, University of Arizona, Tucson, Arizona. We need more transparency not less. Do not change the reporting rules. Investors deserve to know what is with THEIR MONEY.

Awndrea :)

B. May — Jun 12, 2026
Subject: S7-2026-15 From: B. May Affiliation: Jun. 12, 2026 I like it quarterly, easier to keep current while making financial decisions.

Barb Coyle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barb Coyle Affiliation: Jun. 12, 2026 From Barb Coyle , of Milwaukee WI

Please keep the reporting system as it is. We do not want it going to half year increments.
We need to be able to track our investments quarterly.

Barb G — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barb G Affiliation: Jun. 12, 2026 No No No We need to keep exposure! Too much is being hidden from the public.

Barbara Anderson — Jun 12, 2026
Subject: S7-2026-15 From: Barbara Anderson Affiliation: Jun. 12, 2026 My name is Barbara Anderson and I'm a retired senior management analyst. I worked with trend data related to environmental data. Without trend data, we can't see impacts of environmental degradation. Trend data in our financial markets is vital to stability in our financial markets. Changing the methodology undermines perception at a time we can least afford it. Undermining confidence and credibility in our financial markets has global impacts. Stop the deterioration of our systems and hold the line.

Barbara Aqrabawi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Aqrabawi Affiliation: Jun. 12, 2026 Keep the

quarterlies. You cannot wait six months to make adjustments if you need too. This is not fair to small investors.

Sent from my iPhone

Barbara Carlton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Carlton Affiliation: Jun. 12, 2026 When did they start hiding financials? This is not acceptable.

Barbara Carlton, self-employed

Barbara Comcast — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Comcast Affiliation: Jun. 12, 2026 Be Hayden, this idea is corrupt.

Sent from my iPad

Barbara Cooper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Cooper Affiliation: Jun. 12, 2026 I've not heard the reason the SEC is wanting to do this.
Until the swamp is completely drained , I don't see the need at this time for the change.
Surely in this digital age, quarterly reporting shouldn't be a burden.

Barbara Cromer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Cromer Affiliation: Jun. 12, 2026 Why should investors only know how their investment is doing on a twice yearly schedule. Money matters are much to volatile for the average investor to wait 6 months to reassess. I say no to changing financial reporting.

Barbara Cromer
www.BarbaraCromer.com
Sent from my iPad

Barbara Everett — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Everett Affiliation: Jun. 12, 2026 We want reports sent quarterly, we should be updated on our earnings and investments quarterly not bi-annually

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Barbara Forsyth — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Forsyth Affiliation: Jun. 12, 2026 Quarterly reports are critical, 6 months is too long to wait to find out your funds have driven downward , too late to make

changesv

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barbara fowler — Jun 12, 2026
Subject: S7-2026-15 Comment From: barbara fowler Affiliation: Jun. 12, 2026 Please do not do this. There is a reason it is quarterly. Every 6 months failed.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Barbara H Accounting Manager — Jun 12, 2026
Subject: File No. S7-2026-15 From: Barbara H Don't change to reporting to 6 months. Are u welcoming Fraud And insider trading ? REMEMBER SARBANES OXLEY? Apparantly not...so now everyone, besides our politicians can do insider trading legally? Barbara H...Accounting Manager. This is important to save the integrity of our businesses, our country and our world . ive had to abide by these rules for years....you will be committing a crime by allowing this to happen

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Barbara Jacobi — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Jacobi Affiliation: Jun. 12, 2026 I am retired and live off my savings. I'm very much aware of what the company I invest in are doing. If They do not tell me what they're doing except twice a year. I'm less likely to change my investments if they are doing badly. There is absolutely no reason to change what we have now which is reporting of Investments quarterly. There is no upside for the investor when we have information only 2x a year. Leave it as it is. Thank you, Barbara Jacobi, Denver, Colorado.

Barbara
303 810 6195

BARBARA KOTELES — Jun 12, 2026
Subject: S7-2026-15 From: BARBARA KOTELES Affiliation: Jun. 12, 2026 Don't you DARE keep ruling for corporations over PEOPLE! THERE WAS A REASON THIS WAS MANDATED EVERY 3 MONTHS!

Get Outlook for Android

Barbara List — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara List Affiliation: Jun. 12, 2026 My name is Barb and I am a retired teacher. It's important for me to be able to evaluate my stock information quarterly. Please do not change the required reporting window. A lot can happen in 6 months.

Barb

Barbara Sarkany-Gore — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Sarkany-Gore Affiliation: Jun. 12, 2026 Barbara Sarkany-Gore, retired teacher please keep the quarterly reports. That is the only way that I am able to keep track of my 403B and know how much is in my account. It is not a huge amount but it matters to me a lot.

Sent from my iPhone

Barbara Scott — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Scott Affiliation: Jun. 12, 2026 Barbara Scott, retired teacher. This matters to me because I should be better able to view what is being done with MY money so I can make decisions that are best for me. Keep it QUARTERLY!

Barbara Sheldon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Sheldon Affiliation: Jun. 12, 2026 Quarterly reporting helps investors which helps the country! What is the reason for going backwards?? Explain the reason to the American public!

Sent from my iPhone

Barbara Thompson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbara Thompson Affiliation: Jun. 12, 2026 If it’s not broke, don’t fix it. SEC … Americans should be able to trust their government.

Barbara Tschanz — Jun 12, 2026
Subject: File No. S7-2026-15 From: Barbara Tschanz The quarterly should remain the reporting requirements!

Barbara Williams — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Williams Affiliation: Jun. 12, 2026 Barbara Williams

Retiree
Rural Texas
Sirs,
I am opposed to this proposal for a reduction of financial reporting . As a retiree, having vital financial information on my investments reported and available on a quarterly basis is critical to best management of those resources.
Please reconsider this proposed change of reporting frequency.
Thank you.

Barbara Wixson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Wixson Affiliation: Jun. 12, 2026 Please do not go to semi-annual reporting! History has shown it does not work, so why is it even being considered?! Please do not make it harder for investors! This country and it's 340 million people are already suffering under trump and his administration!!!!

Barb

Barbara Wotherspoon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Wotherspoon Affiliation: Jun. 12, 2026 Barbara Wotherspoon, educational consultant, plymouth, MA. It's safer and more trusting to get quarterly reporting. We need to be informed and be able to trust.

Sent from my iPhone

Barbara Young — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Barbara Young Affiliation: Jun. 12, 2026 Companies use stock valuation to raise capital, provide employee incentives, and as an acquisition currency to buy other businesses.
Quarterly reporting also provides much needed transparency for investors, allowing stocks to rise on positive news or decline on poor performance. As an investor, frequent quarterly reporting is critical to understanding the direction/performance of a company, allowing investors better insight and information. Do not change this format. As an investor this would be a game changer (negative) for me.
Barbara Kiefel
President
The Melbourne Group, Inc
Arizona

Sent from my iPhone

BARBARAJOHN BORDERS — Jun 12, 2026
Subject: S7-2026-15 From: BARBARAJOHN BORDERS Affiliation: Jun. 12, 2026 Keep quarterly acknowledgements & accountablity,

Sent from my iPhone

Barbera Anne — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barbera Anne Affiliation: Jun. 12, 2026 I concur. Allowing extended financial reporting for large companies risks fostering unfair advantages and financial opacity. This contradicts our commitment to transparency and could enable manipulation detrimental to shareholders. Quarterly reporting must be maintained.

Barry Levine — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barry Levine Affiliation: Jun. 12, 2026 To Securities and Exchange Commission:

I have been an investor for decades. I'm also the treasurer of an investment club that has been in existence for over 60 years. As a small investor, I am adamantly opposed to the SEC permitting publicly traded companies to publicly report their financials only twice a year rather than the current 4 times a year.

I, and the investment club to which I belong depend on QUARTERLY information to made decisions. We are all just individuals. This decision blinds us to what companies are doing. Decisions about whether or not to buy, hold or sell securities requires information. As individuals who are not professionals, rely upon this information. We also rely upon the SEC to assure a level playing field and fairness in the market. I don't have to remind you that that is your job.

And yet, the SEC is embarking on opacity instead of transparency from public companies. In this environment, professionals and people with inside information, or access to that will have an unfair advantage. And us little folks will be even more significantly disadvantaged than we already are.

Your job is to insure fairness to the public, not doing favors to the extremely wealthy and the corporations whose behavior you regulate.. This proposition makes investing even more unfair to retail investors.

There is no excuse for making the change that the SEC is proposing.

Barry M. Levine
50 Woodlawn Rd
New London CT 06320
860-608-5203

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barry lowe — Jun 12, 2026

Subject: Comment on S7-2026-15 From: barry lowe Affiliation: Jun. 12, 2026 How hard can it be to inform investors with fodays communications! Theres to many loop holes with crime for me to be subject to financial abuse! If I can’t stay informed I will go back to making real estate investments!

Sent from my iPhone

Barry Ness — Jun 12, 2026
Subject: S7-2026-15 Comment From: Barry Ness Affiliation: Jun. 12, 2026 Keep it as is....no bull crap with our monies!!!

Barry & Denise Ness

Barton Sanders — Jun 12, 2026
Subject: File No. S7-2026-15 From: Barton Sanders Please don’t put everyday investors at a bigger disadvantage. Please make companies continue to report their performance quarterly.

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bbqreviver JackDodd — Jun 12, 2026
Subject: Comment on S7-2026-15 From: bbqreviver JackDodd Affiliation: Jun. 12, 2026 My name is Andrew Dodd, retired, 4th generation born and raised in California into a family that began in the hard work of ranching and farming. We, all generations, have individually worked hard, building our own businesses and careers from the ground up, scrimping and saving, lost some of our land to eminent domain, to market collapses, to hostile takeover, and even trusting the control and decisions of others over our determined hard work. We will not allow that to happen anymore. We will not allow a lapse of oversight to weaken our productivity, to dilute the incentive of growing what we built. We will not allow others who have made their climb to cut the rope behind them. Your decision will be remembered. It will bring consequences for you.

Jack Dodd
BBQ Revivers
925-899-7983
website: bbqrevivers.com

Facebook

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bcqmn — Jun 12, 2026
Subject: S7-2026-15 From: bcqmn Affiliation: Jun. 12, 2026 Bruce Quammen, retired, Mpls, MN.

So, you want to devalue our savings? What the hell? People will die when they're on a fixed income. Keep Quarterly Reporting.

Bear Crossing Cabin & Angler's Lodge - Cassville — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bear Crossing Cabin & Angler's Lodge - Cassville Affiliation: Jun. 12, 2026 No. We need control of our own money—no need for you to regulate it. Work on something that actually helps us.

Bear Crossing Cabins at Roaring River, LLC
P O Box 605 (mailing address)

21726 Coyote Ridge Rd
Cassville, MO 65625

417-847-7319
BearCrossingCabins.com
AND

Angler's Lodge. LLC
PO Box 605
21718 Coyote Ridge Rd
Cassville, MO 65625
417-847-7319
Anglerslodgerr.com

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beausmom1 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: beausmom1 Affiliation: Jun. 12, 2026 Haven't we learned from past mistakes?
Don't roll back banking regulations.

Sent from my Galaxy

Becky G — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Becky G Affiliation: Jun. 12, 2026 I think this is a big mistake. Please do not go back to this type of reporting that was done between 1955 and 1970. There will be a huge drop in valuations for everyday Americans as was seen before. We need quarterly reporting!

Becky Garner

Becky Gallagher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Becky Gallagher Affiliation: Jun. 12, 2026 To whom it may concern,
We need to continue with quarterly reporting. It's more transparent and effective for us! We have enough issues right now without adding more!!
Becky Gallagher

Becky Hunter — Jun 12, 2026
Subject: S7-2026-15 Comment From: Becky Hunter Affiliation: Jun. 12, 2026 Keep my retirement reports quarterly. I am close to a reyirement arena. The IRS will screw it up. My company doezn't communicate with employees u til SEC sends a notice. This is stupid due to the fact that every 6 mos, it will put a lot of work on a few people every 6 mos. Plus taxes, earning reports, etc.
Becky Hunter. Transportation dept. HR

Sent from my T-Mobile 5G Device
Get Outlook for Android

Becky Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Becky Jones Affiliation: Jun. 12, 2026 Rebecca W Jones Retired. Formerly employed by Kraft Foods which never did well once it went on the NYSE after the split from Phillip Morris. I sold my Kraft stock as soon as I received it.
Please keep reports quarterly so that we can make decisions that affect our retirement. Thank you!

Yahoo Mail: Search, Organize, Conquer

Belinda Hoggatt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Belinda Hoggatt Affiliation: Jun. 12, 2026 B. Hoggatt, Private Investor.
KEEP QUARTERLY REPORTING

Belinda Hoggatt

Belinda Moreno — Jun 12, 2026
Subject: S7-2026-15 Comment From: Belinda Moreno Affiliation: Jun. 12, 2026 Without quarterly reports, I am unable to see the activity, what investments are producing and which are not. I fail to understand why changing this is necessary. I vote against this. Keep the quarterly reports, its our right to receive these.

Thank you,

Belinda Moreno
PH: 480-580-0467
belindacmoreno@gmail.com

Ben — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ben Affiliation: Jun. 12, 2026 Please continue to mandate quarterly financial accounting and reporting. Ben D. Congdon

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Ben Carson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ben Carson Affiliation: Jun. 12, 2026 My nmrnis Ben Carson. My wife Ann and I live in Texas. Do not change required Quarterly Reporting. I am a a retired educator who relies on our stack portfolio for a substantial amount of our income. The lost income would be difficult to manage. Thank you

Sent from my iPhone

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ben Leiker — Jun 12, 2026
Subject: S7-2026-15 Comment From: ben Leiker Affiliation: Jun. 12, 2026 Ben Leiker, over a decade in AI/tech. We all deserve to have quarterly insight if not more, to knowledge and access that impacts our individual and collective well-being.

Benjamin Tolentino — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Benjamin Tolentino Affiliation: Jun. 12, 2026 no to less transparency. stop this proposal.

Sent from my iPhone

Benjamin Weaver — Jun 12, 2026
Subject: S7-2026-15 Comment From: Benjamin Weaver Affiliation: Jun. 12, 2026 I need transparency to make sound investment choices. Please keep the playing field level.

Sent from my iPhone

Berlin Beaver — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Berlin Beaver Affiliation: Jun. 12, 2026 It’s hard enough to track what’s going on with publicly traded stocks the way it’s being done quarterly now. Changing to semi-annually would make it more difficult and more costly for the average investor resulting in increased losses.

Berlin Beaver

Get Outlook for iOS

Bernadette Conklin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bernadette Conklin Affiliation: Jun. 12, 2026 My name is Bernadette Conklin, I am a retired Import Manager and live in Georgia. My husband and I rely on our Social Security which we were REQUIRED to pay into all our adult lives. Since SS and Medicare are questionable in regards to its continuation and added in cost of healthcare, groceries and gas due to extreme inflation, our investments are all the more essential. Since we are unable to work (we have tried but no one will hire us at our age), how would we survive? In addition, the need for transparency is the only way to insure corporations are acting in the best interest of their shareholders. In 1955 To 1970, when reporting was just twice a year, it resulted in lower returns and lower valuations. We should learn from history and not return to such obvious poor management. Pleas continue to require quarterly reports as standard practice.

Thank you for your attention to this matter

Bernard Meenaghan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bernard Meenaghan Affiliation: Jun. 12, 2026 Think of the small investors, the family relying on an index fund or a TSP to fund retirement. Billionaires already have more than enough. Remember the people whose contributions fund these enormous pension plans whose investments drive the markets.

Bert Rankin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bert Rankin Affiliation: Jun. 12, 2026 For God's sake! Are you going to ****ing destroy every retirees nest egg along with stealing Social Security from us. Get a ****ing life and give a **** about somebody other than your rich asshole friends!

Bert Rankin

(Cell) 303-710-4181
www.linkedin.com/in/bertrankin/

Bert Rodriguez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bert Rodriguez Affiliation: Jun. 12, 2026 The new SEC proposal that would let them go dark for six months at a time is a very bad idea!

Beth — Jun 12, 2026
Subject: S7-2026-15 From: Beth Affiliation: Jun. 12, 2026 Elizabeth A. LaGro, retired. Williams AZ 86046. As a stockholder and former corporate librarian, I know how important quarterly reporting is and also that signatures are keeping reports honest.
Please do not change this. It works. Don't mess with what is working and protecting the public in America and stockholders.

Yahoo Mail: Search, Organize, Conquer

Beth Ammons — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beth Ammons Affiliation: Jun. 12, 2026 Must continue quarterly reporting. This requirement helps hold companies accountable. This is a proven necessity.

Sent from my iPhone

Beth Bachet — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beth Bachet Affiliation: Jun. 12, 2026 To Whom It May concern; my name is Beth Bachet, I am a retired teacher living in Rancho Palos Verdes California. I am strongly opposed to the proposed change from quarterly reporting to biannual reporting. I live on a fixed income and budget my money closely, I believe that this measure would negatively and considerably affect my financial security. I therefore urge you to hold to the standards already established, which are clearly designed to protect more modest investors.

Sincerely,
Beth Bachet

Beth Bell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beth Bell Affiliation: Jun. 12, 2026 Continue quarterly reporting! We need more oversight, not less!

Beth Davis — Jun 12, 2026
Subject: S7-2026-15 Comment From: Beth Davis Affiliation: Jun. 12, 2026 Bad idea! Consumers and

investors have a RIGHT to know what Companies are up to!

Beth Davis, Interior Designer FL#2669
1826 NW 26th Way
Gainesville, FL 32605
(352) 316-6079
finedesign56@gmail.com

Beth Knoche — Jun 12, 2026
Subject: S7-2026-15 From: Beth Knoche Affiliation: Jun. 12, 2026 We need MORE oversight of companies rather than less

Sent from my iPhone

Beth Mack — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beth Mack Affiliation: Jun. 12, 2026 Hello,
I am opposed to changing quarterly reporting by public companies to twice a year. Quarterly reporting provides more transparency to investors and savers for the retirement. Anything that imperils retirement savings for Americans is bad public policy.

Beth Mack
Indianola, Iowa

Sent from my iPhone

Betsy DeSpain — Jun 12, 2026
Subject: S7-2026-15 Comment From: Betsy DeSpain Affiliation: Jun. 12, 2026 With Social Security insecurities, I need to know what my investments are doing quarterly, not twice a year. I need to be able to react to volativities and make sound choices that protect my hard earned investments. With the current economy, it is an extreme sacrifice to save and invest. I cannot lose my investing dollars. ... I cannot lose my family's future.

Betsy DeSpain Regional Manager Paratransit Services

Beverly K. DeLost — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beverly K. DeLost Affiliation: Jun. 12, 2026 I want to see

my financial reports QUARTERLY. In today's markets, semi-annual is not sufficient to track retirement holdings.

Sent from my iPhone

Beverly McCoy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Beverly McCoy Affiliation: Jun. 12, 2026 Stop hiding our money. Stop making laws that allow the government and corporations from steering our hard earned money

Get Outlook for iOS

Beverly Meehan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beverly Meehan Affiliation: Jun. 12, 2026 Beverly Meehan
Retired Director of Sales
Glenville, WV

I retired in 2019 as I had a niece who lost her husband to a fatal heart attack as she was pregnant with their second child.
I was planning on working a few more years but she needed family and she needed help. So I moved across country to help her in 2019. This move took a significant amount of my retirement funds.
With the outbreak of COVID, rising prices and government policies I have been going through my savings on hand much too fast.
This year I really only have my stock account that has been something I have been trying desperately to not touch this soon after retiring.
Quarterly reporting has been very important to me and is necessary for me to get by in the coming years with our future economy in question.
Please do not make this change.
Sincerely
Beverly Meehan

Beverly Meehan
Cell: 681 433 2855

Beverly Molloy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Beverly Molloy Affiliation: Jun. 12, 2026 More accountability -

not less, more transparency- not less, more acting in the best interest of the shareholders holders - not less is what the SEC should be working toward. This serves the wealthy and powerful while putting shareholders at an extreme disadvantage.

Beverly Molloy
Mother of 3, grandmothers of 2 - so far
Former chemical engineer
This is important to me because it directly impacts the future my children and grandchildren inherit not to mention the huge impact unchecked capitalism has on society as a whole.

Sent from my iPhone

Beverly Mors — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Beverly Mors Affiliation: Jun. 12, 2026 Leave it the way it is. If it ain't broke, don't fix it

Sent from my iPhone

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bganimals — Jun 12, 2026
Subject: Comment on S7-2026-15 From: bganimals Affiliation: Jun. 12, 2026 Please, keep reporting as it is, quarterly.

Sent from my Galaxy

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bgoode27 — Jun 12, 2026
Subject: S7-2026-15 Comment From: bgoode27 Affiliation: Jun. 12, 2026 What t

Bruce Goode
bgoode27@protonmail.com

Sent from Proton Mail for Android.

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big van marketing — Jun 12, 2026
Subject: 13g and 13d rules From: big van marketing Affiliation: Jun. 12, 2026 With today electronic trading there is no need for individuals to manually file 13g or 13d forms which the SEC can get from brokers. and for some stock it does makes sense with convertibable preferred shares or bonds. and they may own but don't control the company or even have a seat in the company and is not an insider.

it's waste of time and money

insider trading takes too much of SEC resources and courts time when the loss is mostly monetary and in some cases no harm is done.for long positions
these investigations cost the courts millions and should be done out of court system. and just ask for refund or payment and charges dropped insted of court system the court system has more serious crimes to deal with like Fraud.

the SEC needs to focus more on verifity data is true and these company financials and even their employees are vested and not fake company with fake financial statements.

another is ban on fake level 2 quotes or these fake bids and fake ask in the market

Sent with Proton Mail secure email.

Bill Casti — Jun 12, 2026
Subject: S7-2026-15 From: Bill Casti Affiliation: Jun. 12, 2026 Keep making CEOs sign each and every quarter!

Bill Casti, CIPM | CIPP/US | CISA | CISSP | CITP | Cloud+ | CQA | CRISC | FIP | HCISPP | ISSMP | PCIP | PCI QSA (inactive) | Project+

Bill Draper — Jun 12, 2026

Subject: S7-2026-15 Comment From: Bill Draper Affiliation: Jun. 12, 2026 Having worked investor communications with a successful Fortune 500 company, the cost to report is minimal compared to the opportunity of allowing poor operations to continue for five months with the hope it will be saved in the final month. It never happens. More companies will fail and stocks will become more volatile. The market will suffer for the benefit of a few executives. This “standard” isn’t working in other countries and will not work here. People will stop investing and the markets will no longer be safe for managing money.

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bill houston — Jun 12, 2026
Subject: S7-2026-15 Comment From: bill houston Affiliation: Jun. 12, 2026 less transparency keeps the average investor from being able to make fully informed decisions while allowing problem within a company to fly under the radar for a longer period

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Bill Johnson — Jun 12, 2026
Subject: S7-2026-15 From: Bill Johnson Affiliation: Jun. 12, 2026 Do not decrease reporting. If anything changes we should require MORE REPORTING. corporations cannot hide their information if they are required by law to disclose MORE FREQUENTLY.

Bill L. — Jun 12, 2026
Subject: S7-2026-15 From: Bill L. Affiliation: Jun. 12, 2026 Keep reporting on a quarterly basis. Disclosure and public filing works.
William Laurie
Virginia Beach, VA
Sales Director

Bill Larson — Jun 12, 2026
Subject: S7-2026-15 From: Bill Larson Affiliation: Jun. 12, 2026 Get rid of this 4x quarterly filing and fraud will ramp up. I’m tired of seeing the wealthy running rickshaw all over our laws and not being accountable while average Americans are held to the flame. We need law and order! Where are the politicians who say they ran on this premise?

Sent from my iPhone

Bill Swink — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bill Swink Affiliation: Jun. 12, 2026 Changing the reporting requirements are a bad idea and I am adamantly against making the change.
I want as much accurate information as often as possible regarding the company’s in which I have my lifetime hard earned investments and count on up to date information when considering changes. Do not make this change!

Bill Titus — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bill Titus Affiliation: Jun. 12, 2026 NO! This is an obvious attempt OF NON TRANSPARENCY! NO!NO!NO!

Sent from my iPhone

Bitty Diaz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bitty Diaz Affiliation: Jun. 12, 2026 Why would you give Wall Street insiders a chance to hide their dealings even more than they do now.

Please do not.

Sincerely,
Soraya Juarbe
A hard working American

BJ Davis — Jun 12, 2026
Subject: S7-2026-15 Comment From: BJ Davis Affiliation: Jun. 12, 2026 Keep the public markets public, maintain quarterly reporting

Sent from my iPhone

BluMoonMals — Jun 12, 2026
Subject: S7-2026-15 Comment From: BluMoonMals Affiliation: Jun. 12, 2026 As a retired Compliance officer in the commercial sector I feel Quarterly Reporting eliminates risk and keeps stakeholders holders informed. Please do not stop quarterly reporting.

Sent from my iPhone

Bob — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bob Affiliation: Jun. 12, 2026 Everything bad management can hide for six months, they can hide for 3 months. Don’t invest in companies that aren’t trustworthy!

Sent from my iPhone

Bob Gusky — Jun 12, 2026
Subject: S7-2026-15 From: Bob Gusky Affiliation: Jun. 12, 2026 Bob Gusky, rideshare driver. Corporate executives enjoy privileges that their workers will never have. Quarterly reports are a time-tested tool to hold executives accountable. Reducing the frequency of reports reduces

accountability to a class that already evades it. Don't allow that to happen.

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bob obrien — Jun 12, 2026
Subject: S7-2026-15 Comment From: bob obrien Affiliation: Jun. 12, 2026 Robert OBrien, retired, former Pres. Health Processes Inc.
I strongly object to the proposal to change the reporting schedule from quarterly to semi annually. Markets change too rapidly in the current environment to allow such a lag in reporting, putting all retirees' assets in grave jeopardy and asset managers/insiders without proper surveillance.

Virus-free.www.avast.com

Bob Regan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bob Regan Affiliation: Jun. 12, 2026 Name: Bob Regan from Katy, TX. As a long term investor, I am requesting that companies report their performance on a quarterly basis. This is a 'if it ain't broken don't fix it' situation. Limiting reporting twice a year will enable bad actors more time to obfuscate poor performance, bad decisions, and fraudulent activity-think Enron.

This will have the effect of reducing investor confidence in the market. Some investors will look to other assets with less opaqueness, instead of the equities markets. Please Maintain the current system of reporting as it acts as a form of check and balance.

Thank you,

Bob

Bob Strode — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bob Strode Affiliation: Jun. 12, 2026 Keep the quarterly reports. Very helpful.

Sent from my iPhone

Bob Thomas — Jun 12, 2026
Subject: S7-2026-15 From: Bob Thomas Affiliation: Jun. 12, 2026 Mary Beth Thomas, American citizen, retired nurse, Ohio. Quarterly reporting of CEO finances MUST continue!! The Enron scandal tanked my investments as well as other Americans! The more opportunity to keep eyes on the bottom line of each CEO will allow for better transparency & accountability!!

Bob W — Jun 12, 2026
Subject: S7-2026-15 From: Bob W Affiliation: Jun. 12, 2026 Stop Wall St. CRIMINALS, from

manipulating our financial system! C'mon, Congress!!!!!!! Show some backbone!!!!!!!!!!

Bobbie Fenton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bobbie Fenton Affiliation: Jun. 12, 2026 Bobbie Fenton, self, Mississippi, my children are working very hard to make a life for themselves and their children. I’ve seen how hard it is for them and I worry for my grandchildren who are just getting to an age to build families of their own. I have had it with the greed of corporations making it harder just to make a living. Enough is ENOUGH!!!

Sent from my iPhone

Bogator French — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Bogator French Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is another way that the rich are trying to keep you poor people for this is actually what they call fraud theft by deception in saturating all of the above.the ppl that are even proposing this should be hung in the streets and left to rot so all politicians can see whats going to happen when they side with corruption. Fk politicians and all ceo s and lobbyist.

Bonnie — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bonnie Affiliation: Jun. 12, 2026 No way!!!

Bonnie Beshears — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bonnie Beshears Affiliation: Jun. 12, 2026 Don't listen to tRUMP I'M NOT want to SUE HIM AND his father.

Bonnie Capito — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bonnie Capito Affiliation: Jun. 12, 2026 Keep it Quarterly!

Bonnie Mason — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bonnie Mason Affiliation: Jun. 12, 2026 As a small investor, I rely on quarterly reports to understand what is going on with the companies I hold stock in. We should be moving to more transparency, not less.

Bonnie Mason, individual investor

Bonnie Pel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bonnie Pel Affiliation: Jun. 12, 2026 Public companies should

be exactly that, public! There is absolutely no reason for a company to go dark for 6 months and not let the people who are invested know what the financial details are! Seems to me it's just another way for the wealthy, and company bigwigs to rig the system even more to their own advantage.

Sent from my iPad

Bookkeeper of Kent University Parish Newman Center — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bookkeeper of Kent University Parish Newman Center Affiliation: Jun. 12, 2026 This is Barb Boltz the 70 year-old retiree living in Kent Ohio. I am completely and thoroughly against a change to the reporting moving from quarterly to semi annually as a retiree. I am living on my Social Security and my annuities which are heavily invested in stocks. it is important that we understand what is happening with companies so that we can make wise decisions about our future. Everything. is speeding up, and changes can happen overnight that impact a company performance and bottom line. Sometimes quarterly reports are too late. Moving to semi and reports is foolish.

Barbara Boltz

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Brac Swack — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brac Swack Affiliation: Jun. 12, 2026 Leave it alone, 6 months is too long and too much can change or go wrong

Sent from my iPhone

Brad — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brad Affiliation: Jun. 12, 2026 If anything the financial world needs more disclosure not less. I work as an independent contractor and I need my stock market retirement to actually work out

My name is Brad Ulery I live in KY and I disapprove of these changes

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Brad and Karen March — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Brad and Karen March Affiliation: Jun. 12, 2026 We have saved and invested for our entire lives. We need quarterly reporting. No hiding results, please. We know there are plans to cut social security, which is not an entitlement—people have paid into the fund for their entire lives and yet Republicans believe it's more important to give their megarich cronies tax cuts than to continue this important supplement for retirement.
Do NOT blindside investors to put my 403B in jeopardy!
Karen March
Professor
York, PA

Karen S. March, PhD, RN

(Please excuse autocorrect errors. This message is sent from my phone.)

Bradley Shirer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bradley Shirer Affiliation: Jun. 12, 2026 Don't not allow the change to reporting every six months instead of every four months. This would be very bad for the economy and every investor in America and gives the companies an unfair advantage.

Tax paying American Citizen,
Bradley Shirer

Brandon Hoff — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brandon Hoff Affiliation: Jun. 12, 2026 Please do not reverse the current position and move to biannual. Quarterly reporting is a minimum expectation and it has generated better valuations and earnings over history. This must remain intact. Period.

Get Outlook for iOS

Brenda Allison-Walton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brenda Allison-Walton Affiliation: Jun. 12, 2026 Why would we ever go back?? Quarterly reporting has proven itself to be far more beneficial for investors. This is not theory, it is fact. Going back to semi-annual reporting could only mean that someone, somewhere, has nefarious intentions of lining their own pockets. Gosh, I wonder who that might be?

Brenda Allison-Walton

Isaiah 40:31
...but those who hope in the Lord will renew their strength. They will soar on wings like eagles; they

will run and not grow weary, they will walk and not be faint.

Brenda Kenly — Jun 12, 2026
Subject: S7-2026-15 Comment From: Brenda Kenly Affiliation: Jun. 12, 2026 Brenda Kenly, Business Office Manager, We need to keep the quarterly repost so that I know what is going on with my account.

Brenda spencer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brenda spencer Affiliation: Jun. 12, 2026 No keep it as is

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Brenda Stanford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Brenda Stanford Affiliation: Jun. 12, 2026 Keep Quarterly Reporting forever.

Sent from my iPhone,
Thankfully Brenda E. Stanford

Brenda Van Beek — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brenda Van Beek Affiliation: Jun. 12, 2026 Quarterly reporting is not burdensome, and historically it has correlated to better performance. I oppose a change to less frequent reporting requirements.
Brenda Van Beek
Clerk & Treasurer
Harrisburg, SD

Sent from my iPhone, please excuse my brevity :)

Brentlin Shores — Jun 12, 2026
Subject: S7-2026-15 From: Brentlin Shores Affiliation: Jun. 12, 2026 Ben Jackson, Service Technician, Temple, GA. It’s unfair that we have to pay taxes and face harsh penalties while the rich don’t. It’s also insulting how many flaunt the rules without even trying to hide it at this point.

Sent from my iPhone

Bret Weber — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bret Weber Affiliation: Jun. 12, 2026 Bret, teacher, PLEASE NO!!!

Best Regards,

Bret Weber
Hillcrest High School English Department

Brian & Janice Lewis — Jun 12, 2026
Subject: S7-2026-15 Comment From: Brian & Janice Lewis Affiliation: Jun. 12, 2026 This proposal is obviously obscene and wrong!
Janice E. Lewis
(Retired - with too much in retirement savings & investments on the line to allow this corruptive-laden idea to go unchallenged!)

Brian Clark — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brian Clark Affiliation: Jun. 12, 2026 I want quarterly reports to remain. Do not change there rules to allow semi annual or annual reports only. Thank you. Brian Clark 448 Irena Rd. Grants Pass, Oregon

Sent from my iPhone

Brian Cross — Jun 12, 2026
Subject: File No. S7-2026-15 From: Brian Cross Maintain the quarterly reporting system ..

Brian Goldsworthy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Brian Goldsworthy Affiliation: Jun. 12, 2026 Keep our quarterly reports going. Don't monkey around with that.

Brian Jones — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Brian Jones Affiliation: Jun. 12, 2026 There should be more transparency not less. Why would you allow insiders to circumvent the retail market by hiding performance data? Makes no sense.

Brian Knowles — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Brian Knowles Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:Subject (as required by the SEC): My view on Rule S7-2026-15.
Is that theres already enough to try and keep the regular person down and all the insider trading

going on and now trying to make it where we cant make informed trades is beyond ridiculous

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Brian Miller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Brian Miller Affiliation: Jun. 12, 2026 Brian Miller
IT Manager

The proposed change to the 3 month reporting rule is bad for shareholders. It will allow executive level corruption and fraud to sneak by undetected for longer. Specifically this will enable insider trading behavior which always poorly impacts the investors out of the insider trading loop.

-Brian

Brianna Kanin — Jun 12, 2026
Subject: S7-2026-15 From: Brianna Kanin Affiliation: Jun. 12, 2026 Brianna Kanin, Licensed Massage Therapist, Colorado Springs, Colorado. I'm concerned about the blatant corruption. There was a path forged by many people to get this way, and we need a great many more to get out. The people at the SEC have a fiduciary duty to uphold all of the moral and just laws. We are losing our country to corruption, and women will never want to reproduce in a world where we dont see a future for our children.

Brianna Kanin
Licensed Massage Therapist (LMT)
Business Owner
Therapeace Massage
210)463-0361

Bridget Fosback — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bridget Fosback Affiliation: Jun. 12, 2026 We need more clarity around financial issues, not less. So changing the laws to take away from the working class while altering rampant insider trading from the 1%.

Britney Mann — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Britney Mann Affiliation: Jun. 12, 2026 I am a small business owner in Midland, Texas. As a business owner, I have to be extra diligent about saving and investing. A move away from quarterly filing could significantly impact my long-term retirement savings and our college fund savings for my child. We have the data to show fewer reports also lead to declining returns. Our economy has already taken numerous hits. We do not need another!

I urge you to keep reports quarterly and keep companies accountable to their shareholders.

Britney Mann, Owner/Co-Founder of a Marketing Agency

Bruce Abernathy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bruce Abernathy Affiliation: Jun. 12, 2026 We NEED to keep Quarterly reports to us the investors. Bruce Abernathy. RETIRED!! TIMELY information is critical to my retirement.

Bruce R. Abernathy
Retired

Bruce Hodgman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bruce Hodgman Affiliation: Jun. 12, 2026 Keep your public reporting open and in full inspection AT ALL TIMES.

Bruce Jensen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bruce Jensen Affiliation: Jun. 12, 2026 Quarterly. Better accountability, better knowledge for investors. This is a no-brainer. Quarterly.

-Bruce Jensen, California.

Sent from my iPhone

Bruce R Irby — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bruce R Irby Affiliation: Jun. 12, 2026 What the hell are you doing? A lot of damage can be done in3 months or less! Does anyone rememberENRoN?

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bruce woodbury — Jun 12, 2026
Subject: Comment on S7-2026-15 From: bruce woodbury Affiliation: Jun. 12, 2026 Hi, please keep Quarterly reporting to the SEC.
Thank you

Bryan Andrade — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Bryan Andrade Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
You're proposal is sheer greed retail traders don't make up enough to even sway the markets either direction 99 percent of the time . And to be brutally honest you would hinder yourself from stealing more money from naive traders everyone knows most people can't trade they're usually throwing

their money in and hoping to win . Pathetic if you ask me how much money do you need ?

Bryan Branby — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bryan Branby Affiliation: Jun. 12, 2026 I am a private citizen saving for retirement that is less than a year away. I do not need any shady corporate laxness devaluing my portfolio just so they can skip accounting fees. Quarterly filings keeps the light on company performance and allows investors better insight into the market. Keep CEOs and corporations honest. Continue to reqire quarterly reports.

Bryan Branby
Zelienople, PA

Bryan Byers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bryan Byers Affiliation: Jun. 12, 2026 My name is Bryan Byers and I am recently retired. I live in indiana.
Making this change to the rules would be very dangerous and concerns me very much. Please do not do it. Frequent reporting is necessary in order to keep an eye on the market.

Thank you.

Bryant Wisheropp — Jun 12, 2026
Subject: S7-2026-15 Comment From: Bryant Wisheropp Affiliation: Jun. 12, 2026 Helps me keep abreast of any changes in the business that I'm interested in

Sent from my iPhone

Bryce Whalen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Bryce Whalen Affiliation: Jun. 12, 2026 I vehemently oppose ending Quarterly Reports and replacing them with Semiannual Reports.
Taking information out of the hands of retail investors when Hedge Funds, Money Managers and Wall Street Banks already have access to so much more information than regular people is INSANE!

It's either a deliberate attempt to defraud retail investors or it's the most uninformed, ignorant decision by the SEC since forcing ETFs to buy new IPO stock as soon as it's listed on an exchange as opposed to waiting 60 days until the initial arbitrage phase of large investors dies down.

What in the heck are you people doing??? Has Wall Street gotten so desperate for more profits that they need to restrict access to information even more to cheat retail investors out of their money?

And what about Financial Advisors who depend on Quarterly Reports to provide sound advice to their clients.

You all are ridiculous!!!!

Bryce Whalen

Buff Rodman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Buff Rodman Affiliation: Jun. 12, 2026 I invest personally as well as with a series of financial advisors. I don't think any groups should have an advantage over any others . Keep the reporting quarterly. Fair access to vital information for everyone. Elizabeth Rodman, Bookseller.

Yahoo Mail: Search, Organize, Conquer

Buffy Bandley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Buffy Bandley Affiliation: Jun. 12, 2026 No!!! Biggest group this will adversely affect is our senior population, most who do not have retirement savings. It was not offered by all employers, or work was seasonal.

Buzzy Manning — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Buzzy Manning Affiliation: Jun. 12, 2026 Keep Quarterly please

Buzzy Manning
Information Technology Instructor
Rt. 6 Box 3320
Stilwell, OK 74960
918-797-8510

This is a staff email account managed by Indian Capital Technology Center. This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error please notify the sender.

C Dahl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: C Dahl Affiliation: Jun. 12, 2026 Twice a year was a failure. PERIOD Keep it as is, so individual investors know where they are with their hard earned money before it is all of a sudden just gone! Why change what's working for the American people!?!

Yahoo Mail: Search, Organize, Conquer

C Elaine Miller — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: C Elaine Miller Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Do not let this happen. It only means less confidence with the people!

C J — Jun 12, 2026
Subject: Comment on S7-2026-15 From: C J Affiliation: Jun. 12, 2026 I'm retired and count on my investments to see me through the lean years. Please continue quarterly reporting. We can't afford to go backwards. Catherine Jerz
Riverside, CA

C Schaeffer — Jun 12, 2026
Subject: S7-2026-15 From: C Schaeffer Affiliation: Jun. 12, 2026 Please do not underestimate the greed of man.

C Wathen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: C Wathen Affiliation: Jun. 12, 2026 To whom it may concern,

Our life savings are invested in market funds, over 40 years of work, in order to support retirement in this eventuality of the reduction of social security benefits. I believe dropping to semiannual reporting will weaken our ability to continue to grow that investment. The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth.

If it isn’t broken, don’t break it.

Chris Wathen
Retired in Texas

Sent from my iPhone

C. Kordys — Jun 12, 2026
Subject: S7-2026-15 Comment From: C. Kordys Affiliation: Jun. 12, 2026 Hello,

I strongly oppose File No. S7-2026-15. Publicly traded companies should be required to report quarterly, not every six months. Semiannual reporting reduces transparency, delays critical information, and makes it harder for ordinary investors to make informed decisions.

C. Kordys
Atlanta, Georgia

Cally Burns — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cally Burns Affiliation: Jun. 12, 2026 I rely on quarterly reports to assess my strategy for managing my assets. This is critical public information which must continue to be available on a quarterly basis.

CaLynn77 — Jun 12, 2026
Subject: S7-2026-15 Comment From: CaLynn77 Affiliation: Jun. 12, 2026 As a new investor who is considered self-employed as a nail tech (even though I work out of one location), I do not have the choice of enrolling in a workplace retirement plan or other “standard” options that come with most U.S. full time positions, so I have decided to try & save for retirement by trying the stock market. I literally depend on daily news & most recent financial reports to make my investment decisions. Recently, it feels as though quarterly reports aren’t even enough to go on, especially as companies transition to compete & survive in an AI future, so why reduce financial reporting to bi-annually & limit important data to retail investors just trying to stay above water & save for their & their family’s future while the brokers, firms, etc still have access to the info? Big whigs already have access to dark pools, inside info, & can manipulate stocks in their favor; do they really need to save a few more dollars to hide financial statements from simple investors just trying to survive in an economy already making it harder on the blue collar people living paycheck to paycheck? It’s hard enough to find an extra hundred dollars to invest. Please do not make investing harder by allowing less financial data to be accessible. Other countries have already shown that less than quarterly financial statements does not work. Quarterly is needed for reasons aforementioned plus it helps keep companies more on track with their goals & aware of their current numbers.

Sent from my iPhone

Candace O'Connor — Jun 12, 2026
Subject: S7-2026-15 From: Candace O'Connor Affiliation: Jun. 12, 2026 My name is Candace O'Connor and I am originally from New York. I do not believe these CEOs and billionaires should continue to receive preferential treatment and be allowed to hurt the rest of us.

Candace O'Connor

Candis Geddes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Candis Geddes Affiliation: Jun. 12, 2026 My name, job, and location aren't important. I live in the United States and I'm a gainfully employed taxpayer in the last half of my life. I'm so sick of government agencies wanting to roll back transparency and rights and basically everything to the way it was before we were born, ignoring the documented history of what was wrong with the way it was. The stock market holds so much of our retirement funds - both through employers and personal accounts - that we can't afford to take steps backward and gamble.

We've worked and saved and invested, like we were told, with the promise of a better future. DO NOT SCREW US OVER WITH THIS NONSENSE! QUARTERLY REPORTING NEEDS TO STAY!

Capra J’neva Devi — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Capra J’neva Devi Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: for ordinary investors to have faith in the stock market as an investment vehicle, we need information on how the companies we are investing in are performing, not a coverup to enable insider trading at scale. Quarterly disclosures and investor calls help investors tap in to what is happening in each company we fund, and make our investments more sound. Investing shouldn't be done in darkness. We all deserve a chance at due diligence.

Cara Velazquez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cara Velazquez Affiliation: Jun. 12, 2026 My name is Cara and I’m a registered nurse working in the ER. One of my biggest fears with nearing my 50s is potentially watching my 401k retirement money dwindle away and not being able to able to rely on any Social Security funds to be there when it comes time for me to retire. A fund that I’ve been consistently paying into since I was 15 years old. Quarterly reporting is vital to my investments that rely on full disclosure. Taking us back to the 1950s will set us up for financial failure.

Cara Velazquez

Carl Bradley — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Carl Bradley Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Fair, unbiased information is essential for the integrity and function of securities markets.

Carl Lee — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Carl Lee Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I'm a daily trader and I depend on timely and accurate reporting from companies to many crucial investing decisions. Making public companies less transparent would only help insiders and the super rich.

Carl Wetzel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carl Wetzel Affiliation: Jun. 12, 2026 Carl Wetzel, VP Retired. It’s hard enough to maintain financial equilibrium when info constantly makes millions for those trading with inside information but people trying to cope get shut out without adequate reporting. This is another attempt to cancel or push the smaller investors aside and give companies more time to conduct and shield inequities, oversell commodities and basically prevent profit sharing. Who’s to know when they can borrow against an additional six months of hidden manipulation.Location = Pennsylvania. Quite frankly I am sick of the blatant interference in what is supposed to be a free market system.

Regards,
Carl Wetzel

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carla albrecht — Jun 12, 2026
Subject: S7-2026-15 From: carla albrecht Affiliation: Jun. 12, 2026 Why are we decreasing accountability. Does not make sense to change a law specifically aimed at holding people responsible for their actions.
Thankyou for your consideration. Carla Albrecht, retired.

Sent from my iPhone

Carla Willetto — Jun 12, 2026
Subject: S7-2026-15 Comment From: Carla Willetto Affiliation: Jun. 12, 2026 I want quarterly reports!!! Getting two reports a year is ludicrous and no high finance person or bigwig would stand for it.

Sent from my iPhone

Carleen Crawford — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carleen Crawford Affiliation: Jun. 12, 2026 I strongly oppose any effort to eliminate quarterly reporting for public companies.

I am retired, and like millions of other Americans, my retirement security depends on the investments my husband and I worked our entire lives to build. We are not wealthy insiders or Wall Street professionals — we are ordinary people who depend on transparency and timely information to protect our savings and make responsible decisions.

Quarterly reporting is one of the few safeguards individual investors have. It helps us stay informed about what is happening with the companies holding our retirement funds, pensions, and investments. Waiting six months between reports would leave retirees like me vulnerable and in the dark during rapidly changing economic conditions.

At my age, I do not have decades to recover from major financial losses caused by reduced transparency or delayed disclosure. When markets shift, retirees can lose a significant portion of their life savings very quickly. We deserve access to current information so we can make informed decisions about our futures.

Reducing reporting requirements may benefit some corporations, but it would increase risk for ordinary Americans who rely on honest, consistent financial disclosure. Please do not weaken protections for retirees and small investors.

Quarterly reporting matters because our financial security matters.

Thank you for considering my comments. Carleen Crawford, Hickory, NC

Sent from my iPhone

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carmelstreater — Jun 12, 2026
Subject: S7-2026-15 Comment From: carmelstreater Affiliation: Jun. 12, 2026 Represent the American people for a change instead of the insiders.

Sent from my Galaxy

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caro missak — Jun 12, 2026
Subject: Comment on S7-2026-15 From: caro missak Affiliation: Jun. 12, 2026 As a financial advisor I believe full transparency with AUM is the best policy and quarterly reporting would make that accessible for our clients.

Carol Adkins — Jun 12, 2026
Subject: S7-2026-15 From: Carol Adkins Affiliation: Jun. 12, 2026 I can’t understand the SEC tampering with a program that works! Why walk back accountability for what purpose? I am self employed from Ohio. I remember Enron. I’ve seen the movie. Protect investors and the little people! No to weakening quarterly reporting!

Sent from my iPhone

Carol Berger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Berger Affiliation: Jun. 12, 2026 Why change what is working. I check my earnings every 3 months. It gives me peace of mind to see what my investments are doing. I am a retired nurse in Dayton Ohio and I can’t see any reason to change this. History proves that the more the consumer is kept in the dark, the easier it is for them to be taken advantage of.

Sent from my iPhone

Carol Crawford — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Crawford Affiliation: Jun. 12, 2026 Let’s not return to 1955 and repeat history! I can’t believe that doing this would be good for innovation where

companies are concerned, detrimental to investors and ultimately damage our country for decades. Carol Crawford RN (Retired) Savannah, Ga

Sent from my iPhone

Carol Douglass — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Douglass Affiliation: Jun. 12, 2026 Stop it….do better for our country/citizens!

Sent from my iPhone

Carol Goehner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Goehner Affiliation: Jun. 12, 2026 Maintain quarterly reporting and maintain transparency. Doing so has been proven to be better for investors, protecting their savings and financial stability. Carol Goehner, retired educator,
North Syracuse, NY

Yahoo Mail: Search, Organize, Conquer

Carol Goodman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Goodman Affiliation: Jun. 12, 2026 I vote "No". Quarterly returns are very necessary in the current volatile market.

Carol Isaak — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Isaak Affiliation: Jun. 12, 2026 Do not destroy the current plan!
Carol Isaak, Portland, OR

Carol Lopez-Bethel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carol Lopez-Bethel Affiliation: Jun. 12, 2026 Please don't allow this Administration to remove access to information that may be critical to individuals making decisions important to their lives. As someone who relies on accurate and timely
reports in guiding my family's investments, I find quarterly data a key feature. We need access to information at key moments from companies in this time of such market manipulation by US and world political discourse. So many guardrails that protect the
individual have already been removed. Carol Lopez-Bethel Orlando FL

Yahoo Mail: Search, Organize, Conquer

Carol M DeMuth — Jun 12, 2026

Subject: S7-2026-15 From: Carol M DeMuth Affiliation: Jun. 12, 2026 Wtf we need more transparentsy and accountability not less.

Carol
Vote Blue

Carol Monaghan-Greve — Jun 12, 2026
Subject: S7-2026-15 Comment From: Carol Monaghan-Greve Affiliation: Jun. 12, 2026 For the SEC,
Transparency keeps information available and potential errors visible.
JUST SAY NO TO EXTENDING TO 6 MONTHS!

Warmest regards,

Carol Monaghan-Greve Ed.M.

Launch Coach/ Academic Advisor

Licensed Educational Diagnostician
ATYPICAL LAUNCH

Cell: 817.808.7001

Office: 972.755.1452

Email: consulteddiag@gmail.com
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Carol Smouse — Jun 12, 2026
Subject: S7-2026-15 From: Carol Smouse Affiliation: Jun. 12, 2026 The reason for quarterly reporting is to prevent fraud. Why would you want to cut that in half? The only reason I can think of is so Trump and his rich buddies can do more fraud.

Carole Ayuso — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carole Ayuso Affiliation: Jun. 12, 2026 My name is Carole Drapkowski. I live in Brea California. I am retired and a large part of my financial security is invested in the stock market. In order to protect our retirement savings, investors need to be informed how the companies in their portfolios are doing on a Quarterly basis. It is NOT suffient to allow companies to hide their earnings or losses for 6 months. We need to continue having corporations report their Financials QUARTERLY so that we can react in a timely fashion to protect our investment accounts. Please continue to require QUARTERLY reporting. Thank you.

Carole Drapkowski

Carole Walker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carole Walker Affiliation: Jun. 12, 2026 Please retain quarterly earnings mandate! As a retired retail investor I will need to pull back from any progressive investing due to the risk of making investment decisions in a black hole of no information.

Thank you,
Carole Walker

Carole Williams — Jun 12, 2026
Subject: S7-2026-15 Comment From: Carole Williams Affiliation: Jun. 12, 2026 This is the government 's attempt to keep us in the dark and to possibly commit fraud. KEEP QUARTERLY REPORTS QUARTERLY.

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caroline g — Jun 12, 2026
Subject: Comment on S7-2026-15 From: caroline g Affiliation: Jun. 12, 2026 To the Decision-makers at the SEC,

If semi-annual reporting didn't work in 1955, it won't work now. Even less so for annual reporting. Tell me why I should like the idea of losing 1/3 to 1/2 of my life savings and retirement upon which I depend for my income. I see no benefit for investors.

KEEP
QUARTERLY

REPORTING!!!

Caroline Gensheimer
Retired
Fort Collins, CO (readsew1@gmail.com)

Caroline Ragan66 — Jun 12, 2026
Subject: S7-2026-15 Comment From: Caroline Ragan66 Affiliation: Jun. 12, 2026 Please don't remove the requirement for quarterly reporting. It gives the average investor the confidence to prepare for their retirement and promotes transparency in the market. Any advantages of biannual reporting favor insiders and institutions, not those that public trading is intended to benefit!

Sent from my iPhone

Carolyn Berry — Jun 12, 2026
Subject: S7-2026-15 From: Carolyn Berry Affiliation: Jun. 12, 2026 Keep the reporting quarterly or move to MONTHLY.

I am so tired of big business taking advantage of the American people. We have a corrupt administration that caters to billionaires and trillionaires. Keep the CEOs and board members of BIG BUSINESS accountable. We don't need another ENRON Scam! Don't allow insider trading or give them more loopholes to bamboozle our economy.

Carolyn Berry
Author
Virginia

Carolyn Berry

Carolyn Cabrales — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carolyn Cabrales Affiliation: Jun. 12, 2026 Definitely, otherwise there will be nothing but trouble

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Carolyn Fink — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carolyn Fink Affiliation: Jun. 12, 2026 My name is Carolyn Fink, I am self-employed, and this year is the year that my husband and I decided to start investing for our retirement. We are in our 60s in this decision you are making about returning to 1955 reporting standards is not good for the USA and it certainly isn't good for the people at all. Are you trying to kill us? Please reconsider and follow the most current rules. I urge you to make the right decision.

Sent from my iPhone

Carolyn Simms — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carolyn Simms Affiliation: Jun. 12, 2026 I am an America homemaker/farmer's wife who requests that the SEC retain quarterly reporting to keep a better eye on earnings incurred...
Thankyou,
Carolyn Simms
Republic, Ks 66964

Carolyn Simms — Jun 12, 2026
Subject: S7-2026-15 From: Carolyn Simms Affiliation: Jun. 12, 2026 Keep quaeterly reporting to keep more accurate track of earnings...
Thankyou
Carolyn
Simms
Republic, Ks
66964

Thankyoru

Carolyn Turner — Jun 12, 2026
Subject: S7-2026-15 Comment From: Carolyn Turner Affiliation: Jun. 12, 2026 There is no good, honest, or beneficial advantage to ending quarterly reporting. As you obviously know, the majority of investors are small-time, like me, hoping to save enough for retirement. We don't have access to inside knowledge and rely on these reports to judge the stability and ongoing success of the companies we invest in. Hiding this information unnecessarily for half a year at a time only benefits the wealthiest investors with unfair access to insider knowledge. You are rigging the game and we all know it. Don't do it.

Get Outlook for Android

Carolynn Corbin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Carolynn Corbin Affiliation: Jun. 12, 2026 I am not a share holder in any market , but looking at the statistics posted in this petition , I have to oppose reverting back to semi anual reporting , & speak out against insider trading. Congress should not have an unfair advantage over the average citizen in the stock market , & if the semi anual reporting is going to do what these statistics are showing , then hard working Americans , who are already experiencing financial struggles due to recent economic events , will likely end up destitute in their retirement years. This is a lose - lose situation for the average American citizen , as well as for our economy. We NEED to stick with the quarterly's , & make Congress abide by the same SEC rules as the rest of America & the world.

Cary W — Jun 12, 2026
Subject: S7-2026-15 Comment - SEC Quarterly Reporting From: Cary W Affiliation: Jun. 12, 2026
SEC,

It is extremely important to have quarterly reports on all publicly traded companies for clear business reasons, transparency, accountability, Financials, inventory accountability, and transparency to the general public. We must keep the required quarterly SEC reporting.

Concerned Citizen

Cary Wright
Business Analyst

Casey Reppas — Jun 12, 2026
Subject: S7-2026-15 Comment From: Casey Reppas Affiliation: Jun. 12, 2026 I want to know whats going on in quarterly reports and hold on to my voting rights in thr companies I invest in.. please keep giving us a quarterly report..
Thank you
Casey Reppas

Casey Solomon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Casey Solomon Affiliation: Jun. 12, 2026 We need to continue the transparency. In this digital age, there is no excuse to not provide this information and keep consumers up to date regarding their savings and securities. Industry wants to force AI down our throats, providing current data should be a breeze. And let's face it, the oligarch has become even greedier and more corrupt. Don’t give them more time to run off with stolen profits.

Casey Solomon

Caterina Estienne — Jun 12, 2026
Subject: S7-2026-15 Comment From: Caterina Estienne Affiliation: Jun. 12, 2026 This is wrong and just giving corporations more time to cover up losses and misdeeds.

Caterina

Catharina Heap — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catharina Heap Affiliation: Jun. 12, 2026 Catharina Heap: Retired, Keep Quarterly Reporting , it’s my life insurance.

Get Outlook for iOS

Catherine Absher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Absher Affiliation: Jun. 12, 2026 Catherine Absher, a business owner, VA Beach, VA. This is not a good idea. I am against this proposal. No is my answer. The people have spoken, you need to listen. We are not interested in replaying the disaster of biannual reporting.

Sent from my iPhone

Catherine Caputo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Caputo Affiliation: Jun. 12, 2026 To whom it may concern,

Please stop allowing corporations and politicians to continue to screw over the hard working people in this country. Giving them the ability to hide information important to investors is not acceptable. Let's not make it easier for big corporations to hide. We are struggling as it is in this country. Please don't do this.
I'm a disabled/retired 59 year old who has to live off my retirement savings. If I lose my ability to invest wisely because you remove our ability to research our investments quarterly, it could devastate many of us who have worked our whole lives for this savings.
This country is so corrupt. Please don't make it worse for "We the People".

Catherine Caputo, retired
Cary, NC

Catherine Cowles — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Cowles Affiliation: Jun. 12, 2026 Less frequent reporting and less transparency and fewer credits to account holders. This is not a good idea.

Get Outlook for Android

Catherine Fair — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Fair Affiliation: Jun. 12, 2026 Catherine Fair Pilates Coordinator. Stamford CT. Government oversight of investment firms and products is a necessary protection for the American public. This is not something that needs deregulation. At 63 years old I work 50 hours a week to assure a healthy happy old age retirement and it is imperative that my and my fellow citizens receive the protection we deserve.

Catherine Majestic — Jun 12, 2026
Subject: S7-2026-15 Comment From: Catherine Majestic Affiliation: Jun. 12, 2026 Catherine Majestic, manager of a software support team. This is an egregious example of another of our governments actions to tip the scales in the favor of insider elites and destroy the middle class. This is a hard NO.

Sent from my iPhone

Catherine Naiad — Jun 12, 2026
Subject: S7-2026-15 From: Catherine Naiad Affiliation: Jun. 12, 2026 CEO's must continue to provide quarterly signed reports that are factual and complete in order to protect the investing public. This should continue to be under penalty of criminal perjury. I am Catherine Naiad, a retired person in Marysville WA.

Catherine Rodgers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Rodgers Affiliation: Jun. 12, 2026 Catherine and Robert Rodgers: consumers, Great Barrington, MA This didn't work years ago. We need more transparency not less ! We like to know where we stand each quarter and or monthly not less. It's important in our planning. People and customers are first not corporations!

Sent from my iPhone

Catherine Vourtsis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Vourtsis Affiliation: Jun. 12, 2026 It didn't work in the 1959's, it won't work now. Quarterly reporting is good for all of the investors in our country.

Sent from my iPhone

Catherine Warner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catherine Warner Affiliation: Jun. 12, 2026 What benefit does this have for the investor? We've already seen billions in fraud exposed in high places. We need continual transparency. This is our investment, our lives, our families, our futures, our safety and our health at stake.

Sent from my iPhone

Cathi Farr — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cathi Farr Affiliation: Jun. 12, 2026 Yes, every well run organization does it, so why would our government with trillions of dollars in budgets, taxpayer money , be any different!

Cathie — Jun 12, 2026
Subject: S7-2026-15 From: Cathie Affiliation: Jun. 12, 2026 I am Catherine Plassmann. I have worked in many capacities in the business world. I follow the rules. Those who didn't do not need any breaks. There is nothing that warrants any changes to the current policies. The reporting should be kept quarterly with no changes.

Sent from my Galaxy

Cathie Buchanan — Jun 12, 2026
Subject: KEEP QUARTERLY REPORTING REQUIREMENT FOR CEOS From: Cathie Buchanan Affiliation: Jun. 12, 2026 Catherine Buchanan, Unemployed, Blaine, Washington. Stop changing the laws that puts the fox in charge of the hen house! California went BROKE, thanks to that crook from ENRON!

Cathy Chimera — Jun 12, 2026
Subject: S7-2026-15 From: Cathy Chimera Affiliation: Jun. 12, 2026 In light of all the fraud committed by these CEOs, I cannot believe you would even consider this change! It is likely that only a fraction of the violations have been caught and more accountability not less should be the goal.
Cathy Chimera, Esq. Wellington, Fl

Cathy Fast — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cathy Fast Affiliation: Jun. 12, 2026 Don’t go backwards!!!!!!

Sent from my iPhone

Cathy Fryxell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cathy Fryxell Affiliation: Jun. 12, 2026 For being the smartest & best country in the world, this administration & now the SEC are turning the USA into a backward & antiquated nation.

I DO NOT WANT TO SEE THIS HAPPEN! MAINTAIN THE QUARTERLY REPORTING!

Cathy Fryxell,

retired, taxpaying US Citizen

Sent from my iPhone

Cathy Keller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cathy Keller Affiliation: Jun. 12, 2026 Cathy Keller, Plymouth, IN. Please don't change things, my poor kids grew up with nothing because of their titewad dad, they need what I can leave them!!

Cathy Miller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cathy Miller Affiliation: Jun. 12, 2026 Catherine Ann Miller, retired Sponsorship Manager

I have come into some money and wanted to invest. If the proposed SEC rule changes go through, I will not invest. Keep it Quarterly.
Catherine Ann Miller

Cathy Wood — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cathy Wood Affiliation: Jun. 12, 2026 I still want quarterly reporting. Do not take away corporate accountability.
Catherine Wood
Lancaster Ohio

Get Outlook for iOS

Catrina King — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Catrina King Affiliation: Jun. 12, 2026 Dear SEC Administration,

It has come to my attention that there is a decision pending to reverse reporting requirements such that they would no longer be required quarterly.

I want to voice that I am in strong opposition of lengthening reporting cycles. Frankly, there is no excuse to link in reporting cycles, considering that AI now makes it possible to aggregate and analyze data and issue report reporting formats with very little burden on businesses and fund managers.

Lengthening the reporting cycle will come at a cost to investors who need transparency in order to

have autonomy with their hard earned capital. Transparency for investors is the ethical priority for the SEC.

I moved toward longer reporting cycles will result in investors, not being able to make timely decisions about their capital. It will weaken the stock market in general, and can have a detrimental impact on the economy of the whole.

Thank you for your consideration,

Catrina King I Chief Marketing Officer I Athens, GA

Cecelia just snyder — Jun 12, 2026
Subject: File No. S7-2026-15 From: Cecelia just snyder Help f5

Celeste Shaw — Jun 12, 2026
Subject: S7-2026-15 Comment From: Celeste Shaw Affiliation: Jun. 12, 2026 Please maintain quarterly reporting: stop corruption!

Sent from my iPhone

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chad staehly — Jun 12, 2026
Subject: Comment on S7-2026-15 From: chad staehly Affiliation: Jun. 12, 2026 Why on earth would you reduce reporting unless someone wanted to try something? Just remember, those who lie, cheat, and steal always face accountability at some point. Do not change quarterly reporting!

Chad Staehly
Gold Mountain Entertainment
Nashville, TN
C: 970-231-2603
O: 615-255-9000

•sent from my mobile device•

Chandra Baldeo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chandra Baldeo Affiliation: Jun. 12, 2026 This is cynical and absurd. Transparency is absolutely vital when you have saved your entire life to build a cushion for retirement.

Sent from my iPhone

Char McLennan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Char McLennan Affiliation: Jun. 12, 2026 We need to continue with quarterly reporting to protect the consumer and keep things transparent. There is too much corruption going on under this administration and any changes they propose seem to be good for the wealthy and bad for the rest of the population.

Sent from my iPhone

Charla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Charla Affiliation: Jun. 12, 2026 I am a senior who depends on the income I get from my investments. I rely on quarterly reports to determine what companies to safely invest in.
By taking away this tool you will be jeopardizing my income.
Please do the responsible thing and continue requiring quarterly reports.
Charla Dubsky
Retired Senior
Tehachapi California

Sent from my iPhone

Charlene Schwindt — Jun 12, 2026
Subject: File No. S7-2026-15 From: Charlene Schwindt Companies should continue to file quarterly to ensure above board financial reporting and reduce the risk of fraud/abuse/misinformation.

Charlene Shireman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Charlene Shireman Affiliation: Jun. 12, 2026 I am a retired accounting/finance school teacher, and I depend on my investments—this did not work before, so why go back to it???

Charles Allen — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Charles Allen Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: Quarterly reporting keeps markets more active and dynamic with deeper liquidity and better price discovery .

Charles Harden — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Charles Harden Affiliation: Jun. 12, 2026 Charles Harden, Teacher, Pensacola FL. I believe in transparency in everything. Regulations are written because of problems, not to make life harder for no reason.

Sincerely,
Charles Harden
Sent from my iPhone

Charles Pickens — Jun 12, 2026
Subject: S7-2026-15 Comment From: Charles Pickens Affiliation: Jun. 12, 2026 This is more corruption in our government that already favors big business and the wealthy top 10%!

Yahoo Mail: Search, Organize, Conquer

Charles Stein — Jun 12, 2026
Subject: S7-2026-15 Comment From: Charles Stein Affiliation: Jun. 12, 2026 Please maintain the quarterly reporting requorement for publically traded companies. Best Regards, Charles Stein - Retired

Yahoo Mail: Search, Organize, Conquer

Charles Stuart — Jun 12, 2026
Subject: S7-2026-15 Comment From: Charles Stuart Affiliation: Jun. 12, 2026 BULL %0??%9, EVERY QUARTER ALL INVESTERS NEED REPORTS! You didn't put Pelosi in charge I hope!

Yahoo Mail: Search, Organize, Conquer

Charlynn Will — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Charlynn Will Affiliation: Jun. 12, 2026 The will cripple America! We do not need to turn the clock back!!

Sent from my Iphone

Charmaine Harkins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Charmaine Harkins Affiliation: Jun. 12, 2026 It’s importation to keep things in check for transparency. Quarterly makes sense.

Charmaine Harkins, CT

Sent from my iPhone

Chelle LaClare — Jun 12, 2026
Subject: S7-2026-15 From: Chelle LaClare Affiliation: Jun. 12, 2026 June 12, 2026

Dear Sirs/Madams,

Accountability is the hallmark of Justice and this proposed SEC filing schedule "optional" change is

entirely counter to all of that. It is egregious and the American people will not stand for it.

Certifications on a minimum quarterly basis, made by CEOs and CFOs, with the accountability it provides is essential to a fair system for all Americans, not just investors.

This will not abide. We have lived through far too much economic turmoil at the behest of major corporations making their own rules or flouting those of the SEC.

This action gives the appearance that they are influencing the very rules the SEC uses to keep a check on them, to benefit themselves.

I am quite sure I speak for every American when I say you must retract this proposed change to make it optional to file a Form Q-10 on a half yearly instead of quarterly basis.

As a public agency and trust, the SEC must get back to the job of actually protecting investors and facilitating fair, orderly, and efficient markets.

This proposal allows graft, fraud and waste to disappear for months from the public eye, which affects far more than just the investor, but the whole of industry and finance - that affects every American.

This proposed change in no way facilitates the implicit and explicit mission of the SEC.

Lachelle S. LaClare
Retired VP Wholesale Division
SunFeather Natural Soap Co.
110-1/2 Main St.
Potsdam, NY
13676-2304

Chelle La Clare
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"What is now a mighty oak, was once
but a lone nut that held its ground."
~unknown author

Cheri Craft — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Cheri Craft Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Why? What are you helping these companies hide from the citizens? If they are publicly traded they should continue to report. I'm tired of this administration helping people that don't need it. Try doing some good.

Cheryl Barnett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cheryl Barnett Affiliation: Jun. 12, 2026 Stay with Quartly reporting
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Cheryl Chamberlin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cheryl Chamberlin Affiliation: Jun. 12, 2026 I vote more frequent reports based on historic information. I need every penny I have invested.

Sent from my iPhone

Cheryl Gallagher — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryl Gallagher Affiliation: Jun. 12, 2026 This is outrageous. People deserve to know the truth!

Cheryl Gallagher
13-3520 Kaupili St
Pahoa HI 96778

Cheryl Iverson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cheryl Iverson Affiliation: Jun. 12, 2026 I want to see the more transparent and helpful quarterly reports to continue

Sent from my iPhone

Cheryl Jones — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cheryl Jones Affiliation: Jun. 12, 2026 Cheryl Jones
Clerk
Knoxville TN.

Quit taking away from the working class. We are supporting this country. I remember when people worked a job for 20 yr then retired! We are nearly working until die. The govt is running through our SS. Give us a break!

Cheryl Lane — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryl Lane Affiliation: Jun. 12, 2026 I think we should have a monthly statement.

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cheryl martinez — Jun 12, 2026
Subject: S7-2026-15 Comment From: cheryl martinez Affiliation: Jun. 12, 2026 Cheryl Martinez retired. Don't let companies hide the money. Keep it exposed as it has always been. Thank you

Yahoo Mail: Search, Organize, Conquer

Cheryl Parham — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryl Parham Affiliation: Jun. 12, 2026 Let's start working for the people and put the head narcissistic bully in prison. Where is the accounting of all his joyful selfish behavior and end his spree of letting elderly and less fortunate fend for themselves. Quit with big money buying government and show that their is justice for all. 85+1=45/47

2088166495.
Did anyone besides me do their homework and due diligence?
All I get from my state political traitors is nonsence and drivel that we are supposeto buy. Stop changing the subject and justify what havoc is being done to our ecosystem. You wont be able to bring it back once it is lost.

Cheryl Parham

Cheryl Parham — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryl Parham Affiliation: Jun. 12, 2026 Let's start working for the people and put the head narcissistic bully in prison. Where is the accounting of all his joyful selfish behavior and end his spree of letting elderly and less fortunate fend for themselves. Quit with big money buying government and show that their is justice for all. 85+1=45/47

Let's start working for the people and put the head narcissistic bully in prison. Where is the accounting of all his joyful selfish behavior and end his spree of letting elderly and less fortunate fend for themselves. Quit with big money buying government and show that their is justice for all. 85+1=45/47

Cheryl Parham

CHERYL SPENCE — Jun 12, 2026
Subject: S7-2026-15 Comment From: CHERYL SPENCE Affiliation: Jun. 12, 2026 ABSOLUTELY KEEP QUARTERLY REPORTING!!'
No ifs, ands, or buts! The general public has been shafted enough. Our investments are ours - NOT the SEC's & we deserve to know what the market is doing at all times! Actually, I would prefer that we get monthly reporting instead of quarterly and definitely not
bi-annually or longer. We deserve the right to follow the markets & to stipulate how often we want to see the reports - NOT the SEC!!!!

Sent from my iPhone

Cheryl Towers — Jun 12, 2026
Subject: S7-2026-15 From: Cheryl Towers Affiliation: Jun. 12, 2026 Cheryl Towers, retired non-profit leader, Pittsburgh, PA. This information is critical for smaller investors especially, and helps keep

corporate shenanigans in check. Save quarterly reporting!

Sent from my iPad

Cheryl Valentine — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryl Valentine Affiliation: Jun. 12, 2026 Hello,
Is Cheryl Valentine, musician and mechanic. Keep the SEC quarterly - so that as individuals we can monitor our hard earned money invested.
Thank you.

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cheryl witso — Jun 12, 2026
Subject: Comment on S7-2026-15 From: cheryl witso Affiliation: Jun. 12, 2026 My name is Cheryl Goddard, I am a retired senior citizen. My husband and I live in a manufactured home in Arizona in the winter, and a camper trailer in Minnesota in the summer. We are not wealthy by any means, but we do rely heavily on a stable economy to eke out enough for us to live on. If the economy and stock market does better under quarterly reporting, why change to twice a year? This senior says if it ain't broken don't fix it. Leave the quarterly reporting in place as it currently is working. Thank you for your attention to this matter.

Sent from my iPhone

Cherylane Gieb — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cherylane Gieb Affiliation: Jun. 12, 2026 I'm Cherylane Gieb. My husband and I are 80 years old and are now depending on Social Security and the proceeds from our investments. We need to be able to watch how our money coming in is being effected as often as possible.

Cheryle Brashear — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cheryle Brashear Affiliation: Jun. 12, 2026 I strongly oppose efforts to reduce corporate reporting requirements.

As an investor and member of the public, I believe transparency is essential for healthy financial markets. Companies that raise money from the public should be expected to provide clear and complete information about their finances, risks, and operations. Less reporting doesn't create better markets, it creates less accountability.

When disclosure requirements are weakened, investors have less information to make informed decisions, and it becomes easier for problems to remain hidden until they become much larger and more damaging. Recent history has shown the cost of inadequate transparency, and we should be learning from those lessons rather than moving backward.

The SEC's primary responsibility is to protect investors. Reducing reporting requirements serves the interests of companies seeking less scrutiny, not the investors who depend on accurate and timely information.

I urge the SEC to reject proposals that reduce transparency and instead focus on ensuring investors have access to the information they need to make informed decisions.

Cheryle Brashear
1117 Gloria La
Yardley, PA 19067

Sent from my iPhone

Chloe Vezo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chloe Vezo Affiliation: Jun. 12, 2026 I don't think so… This is MY money I need to know what is going on quarterly

Sent from my iPhone

Chris — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Affiliation: Jun. 12, 2026 Chris, Investor.
Hell no! Stupid idea.

Sent from my iPhone

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chris barry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: chris barry Affiliation: Jun. 12, 2026 A google search indicates Trump proposed this change to SEC. That alone should raise a red flag that it's a bad idea. Even if Trump did not raise the idea, the rule on quarterly reporting is in place to hold businesses accountable. Retail investors will lose out on transparency and Insiders may profit from this. Vote NO on this change. Thank you

Sent from my iPhone

Chris Beadles — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Beadles Affiliation: Jun. 12, 2026 Don't neglect the everyday investors, we are the majority.

Sent from AT&T Yahoo Mail on Android

Chris Dumlao — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Chris Dumlao Affiliation: Jun. 12, 2026 Stick with quarterly reporting

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Chris Fonvielle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Fonvielle Affiliation: Jun. 12, 2026 Please Keep Wall Street reporting quarterly. Trust in the system needs to be maintained for all, including us little guys.

Chris Heyer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Heyer Affiliation: Jun. 12, 2026 Whoa. Let’s not go backwards. Without consistent reporting, my investments would definitely devalue over a short time. I worked my whole life and did the responsible thing/ save and invest. Please do not do this to the American people

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chris konicki — Jun 12, 2026
Subject: S7-2026-15 Comment From: chris konicki Affiliation: Jun. 12, 2026 My name is Chris Konicki, it is important to me for businesses to keep their reporting quarterly. For one it helps me make decisions as an investor. It also keeps businesses more transparent which helps reduce fraud. The saving to corporations is minimal and dos not outweigh the benefit of transparency to the public. Thank you for your consideration
Chris Konicki

Sent from my iPhone

Chris Lopez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Lopez Affiliation: Jun. 12, 2026 It's wrong. Don't do it. It is a corrupt move intended to keep investors in the dark.

Chris

Chris Lopez
(941) 320-6509

Chris Luther — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Chris Luther Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
it would be totally unfair to discontinue providing retail investors with 10Q financial data! I will communicate with the President's , Senators's and Congressal Representatives offices! Don't do it!

Chris Millette — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Chris Millette Affiliation: Jun. 12, 2026 As we have seen in the past less disclosure leads to more fraud and losses for the investors. The average investor deserves to have the most up to date information when making their investment selection.

Sent from my iPhone

Chris Novak — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Novak Affiliation: Jun. 12, 2026 My name is Chris Novak. I live in Iowa. My wife and I are both retired and now trying live off of our investments. It is crucial that the markets remain as transparent as possible so that we and people like us can make a little money every year and our families in a safe place during retirement. Don’t let the rich get richer at everyone else’s expense. Keep the playing field level.

Chris Potas — Jun 12, 2026
Subject: S7-2026-15 Comment From: Chris Potas Affiliation: Jun. 12, 2026 Epstein Class Wall Street needs to report monthly. Blue collar watching for the TrumpCrash after the TrumpStein crimes come out. Again

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chris riser — Jun 12, 2026
Subject: Comment on S7-2026-15 From: chris riser Affiliation: Jun. 12, 2026 Please keep quarterly earning. A lot can happen in 6 months.
Chris Riser. Edgecomb Me. 04556
Been investing for 60 yrs.

Chris Salibello — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Chris Salibello Affiliation: Jun. 12, 2026 Quarterly reporting provides the best information for the individual investor. I don't have access to private meetings, satellites or other privileged means to communicate with a company. You would force me stop speculation on smaller companies. I will be forced to only invest in the S&P 100 or NASDAQ 100.

Regards,

Chris Salibello

Lic. Real Estate Broker/Owner
NY Real Estate LIC#: 1049897654

www.shieldingrealty.com

Chris Woods Retiree: Public Health — Jun 12, 2026
Subject: File No. S7-2026-15 From: Chris Woods My name is Chris & husband & I live in Indiana. We're retired & need every dime of income from our stock portfolio we get. We need & want total transparency of our portfolio so please don't take us back to the 1950's-1970's. Thank you.

Chrissy Edgerton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Chrissy Edgerton Affiliation: Jun. 12, 2026 Hi, I am a school bookkeeper and nonprofit CFO. My ability to have information on my investments directly affects the gains or losses that I see in my investments. Since most of my investments are tied to my retirement making a change like going to semi annual reporting may impede my likelihood of retiring before I die of old age. Decisions like this do not exist in a vacuum, and coupling this decision with those that have driven the economy to be as volatile as it currently is, as well as the gutting of social security will have dire consequences to future generations. I implore you, reconsider. The system as it is, is one of the few systems that is not broken. Do not switch to semi annual reporting as it will hurt millions of people as well as hurting companies.
Thank you for your consideration.
Chrissy Edgerton

Sent from my iPhone

Christi Lane — Jun 12, 2026
Subject: S7-2026-15 Comment From: Christi Lane Affiliation: Jun. 12, 2026 My visibility to corporate performance as an investor is essential to my financial security. Technology supports these processes so there is no reason to reduce reporting in this day and age.

Christi Lane, retired

Christi Lane-Barlow
5730 Carriage Drive
Sarasota, FL 34243
(929)208-9937

Christian Beauchamp — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Christian Beauchamp Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Do the right thing and don't attempt to hide critical information from investors

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Christina Breeze — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christina Breeze Affiliation: Jun. 12, 2026 Christina Breeze, MA,ed teacher. This would keep me from ever being able to retire. This would also affect my husband's retirement as he's waiting until I retire to collect. If he loses 1/3 of his retirent, we won't be able to afford living after I retire for very long and I'd have to return to work.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Christina Davenport — Jun 12, 2026
Subject: S7-2026-15 From: Christina Davenport Affiliation: Jun. 12, 2026 Absolutely not. We need the accountability. There is less accountability than ever in business and we've all seen what happens then. They get the bailouts, we get the shaft. There is little enough trust right now to go around. It's time to reinforce what safe guards we have, not shred them further.

Christina Jackson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Christina Jackson Affiliation: Jun. 12, 2026 Keep information quarterly!! No hiding for six months!!

Sent from my iPhone

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christina nordholm — Jun 12, 2026
Subject: S7-2026-15 Comment From: christina nordholm Affiliation: Jun. 12, 2026 I need and deserve all the information I can get to make timely decisions about my money. I need and deserve quarterly reports! Christina Nordholm

Sent from my iPhone

Christina PRN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christina PRN Affiliation: Jun. 12, 2026 Stay with quarterly reporting.
We are getting screwed over daily, already!

Sent from my iPhone

Christine Cadorette — Jun 12, 2026
Subject: S7-2026-15 Comment From: Christine Cadorette Affiliation: Jun. 12, 2026 I believe that

companies should be required to report quarterly. Not every company acts ethically — I know, I worked for MCI when it WorldCom snapped us out of a pending merger with British Telecom. It was a terrible experience and even from the inside we didn't see what executives were doing. Trust but verify, heavy on the verify. Don't make it easy for fraudulent companies to take advantage of us.
Thank you,
Christine Cadorette, Frisco, TX
Communications Manager

Christine Chaplinski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christine Chaplinski Affiliation: Jun. 12, 2026 Christine choppy, retired, Union New Jersey, I need to protect my retirement savings

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Christine Krannich — Jun 12, 2026
Subject: KEEP QUARTERLY REPORTING From: Christine Krannich Affiliation: Jun. 12, 2026 We do not need another Enron situation.

Companies need to be held accountable.

Thank you.
Christine Krannich
Austin TX 78701

Christine Maleki — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christine Maleki Affiliation: Jun. 12, 2026 Do not take us back!
Christine Maleki
Educator
Columbus, Ohio

Sent from my iPhone

Christine Pappas — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christine Pappas Affiliation: Jun. 12, 2026 Christine Pappas Director Global Market Development Thermo Fisher Scientists
Park Ridge, IL
I do not want to see a negative impact on my portfolio d/t decreased transparency from companies

Sent from my iPhone

Christine Peschel — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Christine Peschel Affiliation: Jun. 12, 2026 Quarterly reporting is a must!

Christine Rodriguez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Christine Rodriguez Affiliation: Jun. 12, 2026 Christine Rodriguez, Retired Attorney

American businesses need more oversight and required reporting, not less. Fraudulent schemes are more difficult to hide and will be less dangerous to the public if business entities have to adhere to reporting requirements.

Sent from my iPad

Christine Roy — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Christine Roy Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Like millions of other Americans My retirement savings is entirely in a 401k and an IRA. Taking advantage of these offerings have increased my net worth over time. I rely on a managed portfolio. I want my fund manager to have timely and relevant information. Making business less transparent is bad for shareholders, employees, and the reputation of the US stock market globally.

Christine Runyon — Jun 12, 2026
Subject: S7-2026-15 From: Christine Runyon Affiliation: Jun. 12, 2026 Christine manfredi
Washington State

Accountability
I'm sick of tax payers footing the bill for financial failures

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Christine Schoenen — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Christine Schoenen Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I don't do my own trading and I do not ready quarterly reports. But my entire financial future rests in the hands of people who do. Please don't handcuff their ability to do what's right for me and my financial future. If I lose a dime because of latency in communication, I'll be signing onto the lawsuit and I'll be coming after you. Personally.
Respectfully,
Christine

Christine Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Christine Smith Affiliation: Jun. 12, 2026 People have struggled and worked their entire lives to have very little to live on in the end. People have worked too hard to be blindsided.

LET IT BE

Get Outlook for iOS

Christopher Morton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christopher Morton Affiliation: Jun. 12, 2026 I am against letting every public company stop reporting its results each quarter and disclose just twice a year. Less transparency comes with lower returns and lower valuations. We tried this once, between 1955 and 1970.
For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Christopher Smith — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Smith Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
10Q's need to continue to be a firm requirement. It's absurd to think that giving less data and information to investors is a good idea.

Christopher Woods — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christopher Woods Affiliation: Jun. 12, 2026 My name is Christopher Woods. A large portion of my retirement is tied up in stocks. The stock investing world is hard enough to manage and grow an account the way it is now. The companies don’t need an easier way to take or lose my money than things are right now. We don’t need changes that will affect the market negatively. Please do not change the reporting requirements to a longer time period which would allow them to hide bad news longer.

Thank you

Sent from my iPhone

Christopher Zosh — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Christopher Zosh Affiliation: Jun. 12, 2026 I'm an economist (PhD) currently residing in Buffalo, NY. I love this country and I became an economist because I want to help make it better. This is precisely why I feel the need to speak out about issues like this.

The role that information plays in helping economic agents make wise decisions for themselves is both intuitive and well documented. There's a reason theres a whole financial industry built around receiving and processsing financial information... It's valuable! So it should come as no surprise that there will be a real economic cost to keeping people in the dark. Most salient to my mind is the negative impacts this will surely have on foreign investment in US companies. All else equal, knowing less about the performance of a potential investment will only serve to make investing in such an asset less attractive.

I am sure there are many very well informed public servants at the SEC who already understand this, but I just wanted to reaffirm the real world consequences of this seemingly poorly thought out decision. I hope you guys do the right thing.

Chuck — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Chuck Affiliation: Jun. 12, 2026 To whom it may concern in the SEC,

History has shown that quarterly reporting is the best indicator of my true savings and the SEC has an obligation to protect investors and bank customers from fraud and exploitation.
As a business owner and investor I demand the SEC protect all investors and customers and ensure that quarterly reporting stay intact!
You are supposed to work for the consumer and protect them, please do your job properly.

Charles Borchert Jr
Inca Enterprises LLC
203-213-2027
Cborchert@snet.net
Incaenterp@gmail.com

Chuck Houska — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Chuck Houska Affiliation: Jun. 12, 2026 Hey there!

I've been giving some thought to something pretty important lately. When it comes to our publicly owned corporations, don't you think it would be absolutely fantastic if they were super open and shared everything they could? I truly believe that fostering a culture of complete transparency isn't just a good idea, it's essential for building trust, ensuring accountability, and making sure everyone involved feels confident and informed. It really benefits us all when things are clear and out in the open!

Cindy Baetz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cindy Baetz Affiliation: Jun. 12, 2026 Do not move away from quarterly reporting. Leave it alone.

Sent from my iPhone

Cindy Ball — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cindy Ball Affiliation: Jun. 12, 2026 There is fraud in America. On a daily basis, I hear about scamming,
cheating , out right lies. The quarterly filings is a check & balance
point. Securities are not F.D.I.C. protected. I do not know why the
Sec, is even considering this change.

Cindy Chapman — Jun 12, 2026
Subject: S7-2026-15 From: Cindy Chapman Affiliation: Jun. 12, 2026 I live in Houston, Texas. Years ago my family purchased Enron stock because it was a local company that "seemed" to be doing great. Enron employees were happy that Enron stock "seemed" to be going up and up in value. Enron employees bought houses and cars and planned their retirements based on the belief that the company was growing and had strong financials. Then, questions started being asked and the stock price dropped quickly. Luckily my family had not purchased much Enron stock, but we had a financial loss in 2002. Other families in Houston were financially devastated, in particular, Enron retirees and older Enron employees.

It was shocking to find out that such a well-known, major corporation was misleading its employees, customers, and stockholders about its financial dealings.

As a result of my own Enron financial loss, I strongly support the financial protections that were implemented by the SEC after the Enron scandal. I think it is a mistake to loosen these financial protections.

I believe that corporate financial reports, signed by the CEO and CFO that they have reviewed the report and it contains no untrue statements, should be filed every quarter.

I am concerned that relying on published earnings reports and press releases rather than signed and filed financial statements will reduce financial protections for employees, customers, and current or future stockholders. These resources are "furnished, not filed", and lack the accountability of the current protections.

Thank you,
Cindy Chapman
Retired
Houston, Texas

Cindy DeLano Kowalski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cindy DeLano Kowalski Affiliation: Jun. 12, 2026 We cannot turn back time in order to make it easier on big companies. The little people who support all the rich ones are drowning in huge price jumps thanks to the Republican administration.

Sent from my iPhone

Cindy Dorfler-Hederer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cindy Dorfler-Hederer Affiliation: Jun. 12, 2026 We need to increase the frequency of reporting, not decrease it. The lack of accountability would be devastating in only a short amount of time. Fraud and embezzlement are real and this lack of oversight would offer a much greater opportunity for them to occur.

Many companies do monthly reporting to ensure nothing is going amiss.

Thank you for taking my comments into consideration.
Cynthia Dorfler-Hederer
12514 Mistletoe Trl.
Manchaca, TX 78652

Cindy Hurst — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cindy Hurst Affiliation: Jun. 12, 2026 Cynthia Hurst
Retired health insurance employee
Oklahoma

Hello.
As a retiree living on a fixed income, consisting of Social Security and withdrawals from my IRA, I have to be sure that I am very careful with my spending. This money has to last me my lifetime. I am very dependent upon the quarterly reporting from the SEC and I know for a fact that only seeing reporting twice a year instead of four times a year is a significant factor in ensuring that my money lasts me for my lifetime. I have investments and they have to be monitored.

I am a data oriented person. and spent my career in market research. I know that the more data we have access to, the better the potential for good outcomes. To cut the data reporting in half would be absurd and devastating to investors. It would be a very bad decision for the entire country. It has been proven that returns are diminished significantly when we do not have quarterly reporting. There is no valid justification for changing the reporting cadence.

I am asking you to not change the reporting requirements to two reports a year — keep the reporting at four reports a year. That is only fair and it has been proven to be much more beneficial to investors. Good, timely data is essential for planning. I trust that you will use your best judgement to ensure investors like me are not left in the dark.

Thank you.
Cynthia Hurst

Cindy Nelson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cindy Nelson Affiliation: Jun. 12, 2026 My name is Cindy Nelson and I am retired and live in North Carolina. I would like to keep the SEC reporting to a quarterly basis. I live off my lifelong savings which have been invested and it’s important to me to

keep the reporting quarterly because I know before this was the rule, investors were the ones who paid the price. I need my investments to continue to live. Please do not change this rule.

Cindy Sandoval — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cindy Sandoval Affiliation: Jun. 12, 2026 To whom it may concern,

I día green with any changes that would result in companies reporting finances beyond the current quarterly period.

C.B. Sandoval

Sent from my iPhone

Cindy Schave — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cindy Schave Affiliation: Jun. 12, 2026 The American people deserve to continue to see QUARTERLY reporting! QUARTERLY reporting makes it more difficult to hide incidents of insider trading and does more to protect the investments of the American people.

Cindy Schave
595 Broadway St
Platteville, WI 53818

Sent from my T-Mobile 5G Device
Get Outlook for Android

Cindy Whiting — Jun 12, 2026
Subject: S7-2026-15 From: Cindy Whiting Affiliation: Jun. 12, 2026 Yes, every CEO and CFO should be responsible for signing quarterly reports. My name is Cynthia Whiting, I am a retired teacher in NY and it affects me when fraud takes place. Profits that are reported go for taxes that help all of us live a better life with better infrastructures, health care, education, retirement benefits to name a few.

Sent from my iPhone

CindyC — Jun 12, 2026
Subject: S7-2026-15 Comment From: CindyC Affiliation: Jun. 12, 2026 As a retired ICU RN I urge you to leave things as they are

Sent from Proton Mail for iOS.

Cindyjo122 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cindyjo122 Affiliation: Jun. 12, 2026 Cynthia Tumiel, retired writer, Sugar Land TX
I oppose the proposed changes. History shows that more disclosure is better for investors. I am not wealthy but I do have retirement savings in the market. The SEC is supposed to work to protect investors like me.

Sent from my iPhone

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cindylee1053 — Jun 12, 2026
Subject: S7-2026-15 Comment From: cindylee1053 Affiliation: Jun. 12, 2026 Keep the reports quarterly!
Cindy Eaton, Retiree

Sent from my Galaxy

Claire Fox — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Claire Fox Affiliation: Jun. 12, 2026 I am Claire Fox living in Washington state as a widowed retiree after a 30 plus year career in law. Please don't make this change in reporting! I need to know the value of my investments to make my living secure. We tried this already and results were poor for the public's part in the economy. We can't let the push for business interests alone translate into losses for those of us who invest for our old age! Stop this change!
Keep actually helping investors be informed to make decisions!!!
Sent from my iPhone

CLAIRE RAJCEVICH — Jun 12, 2026
Subject: Comment on S7-2026-15 From: CLAIRE RAJCEVICH Affiliation: Jun. 12, 2026 Do not do anything that reduces the life savings of hard working Americans. Do not ignore the historical record of the impact of this change made TWO times previously!

Sent from my iPhone

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clairelewis.solutionsprovider — Jun 12, 2026
Subject: S7-2026-15 From: clairelewis.solutionsprovider Affiliation: Jun. 12, 2026 My name is Claire Lewis, retired in Portland 97215.
I prefer accountability and no grifting. Keep as is, please and thank you.

Sent from my T-Mobile 4G LTE Device

Clara R Kunys — Jun 12, 2026
Subject: File No. S7-2026-15 From: Clara R Kunys Keep it qarterly. It is easier to keep track of it. This is very annoying and it appears you want to hide something

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Clark — Jun 12, 2026
Subject: S7-2026-15 Comment From: Clark Affiliation: Jun. 12, 2026 Those who forget their history are doomed to repeat it! You all tried this path in the 1950's and it failed! DO NOT REPEAT THIS DISASTER AGAIN! Transparency works people! hiding a company's financial failure only harms the investors at all levels!

Sent from my iPhone

CLAUDIA BLACK — Jun 12, 2026
Subject: Comment on S7-2026-15 From: CLAUDIA BLACK Affiliation: Jun. 12, 2026 Claudia Black. Retired Brooklyn, NY. How dare they. I've been working since I was 16 years old. I'm now 74. My parents told me to trust that our govt would take care of its citizens. When I read about this, I doubt it. We the people deserve protection!

Sent from my iPhone

Claudia Mayorga — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Claudia Mayorga Affiliation: Jun. 12, 2026 C Mayorga, Sr. Account Mgr, Atlanta
Quarterly reporting is important to me in the sense it provides the investor (me) with information on how our investment in the company is doing, it also helps keeps the corporations accountable and provides transparency to those trying to save for the future. Semi-annual reporting is just a bit too long for the investor to be able to make a decision to where to invest especially after a loss. Please

do not fix what is NOT broken.

Sent from my iPhone

Claudia Parisi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Claudia Parisi Affiliation: Jun. 12, 2026 Already there is a danger that rather than investing in YOUR BEST INTERESTS , you need to be diligent.
Giving them zero transparency is unacceptable…

Cliff Chroust — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Cliff Chroust Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
If anything in the age of data equity, we should get more information about the companies were putting our money into not less. It's all data. It should be accessible.

CLU Patrick R. Byrne — Jun 12, 2026
Subject: S7-2026-15 From: CLU Patrick R. Byrne Affiliation: Jun. 12, 2026 Patrick R Byrne, Retired, Buffalo, NY. SEC, quarterly reporting is vital to maintain clarity and honesty in Executive level compensation. I strongly suggest that you leave the current reporting
rules and regulations in place. If anything needs attention it would be increased requirements.
Patrick R Byrne

Yahoo Mail: Search, Organize, Conquer

Cole Fulwider — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cole Fulwider Affiliation: Jun. 12, 2026 Do not go back to semi-annual reporting as too many shenanigans will be covered up. Quarterly reports are safer.
Cole Fulwider, MD

Sent from my iPhone

Cole Wibbels — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cole Wibbels Affiliation: Jun. 12, 2026 Cole
Mechanic
Keep quarterly reports

Thanks,

Cole Wibbels

COLEEN KENT — Jun 12, 2026
Subject: Comment on S7-2026-15 From: COLEEN KENT Affiliation: Jun. 12, 2026 Coleen Kent Kansas city, missouri Large corporations and businesses already have way too much power and take from the working class. Quarterly reporting is 100% necessary

Yahoo Mail: Search, Organize, Conquer

Coleen LeBeau — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Coleen LeBeau Affiliation: Jun. 12, 2026 Quarterly reporting is a MUST in order to hold Corporate Management accountable. Coleen LeBeau/ Financial Manager/ West Lafayette, IN

Yahoo Mail: Search, Organize, Conquer

Coleen Supancic — Jun 12, 2026
Subject: S7-2026-15 From: Coleen Supancic Affiliation: Jun. 12, 2026 The reporting needs to remain quarterly. I am a retired person living in Green Valley Arizona. I don’t want to see a repeat of the Enron scandal. Executives and companies need to remain accountable.

Mary Coleen Supancic

Sent from my iPhone

Colleen Carey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Colleen Carey Affiliation: Jun. 12, 2026 We need more transparency not less. Do not change the rules.

Sent from my iPhone

Colleen Kane — Jun 12, 2026
Subject: S7-2026-15 From: Colleen Kane Affiliation: Jun. 12, 2026 Colleen Kane
New Jersey
Removing 2 of the yearly reports in the midst of this level of curruption and fraud is pure insanity. Leave it to 4 per year

District 07

Colleen King — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Colleen King Affiliation: Jun. 12, 2026 Do people in government never learn from the past! Do not do this!!!
Colleen King

Colleen Sauer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Colleen Sauer Affiliation: Jun. 12, 2026 I am retired and want to be able to stay financially stable as long as possible. Loosing money is not acceptable.

Please keep the Quarterly reporting a requirement!!!.

Colleen Sauer, Retired, Wisconsin

Comcast — Jun 12, 2026
Subject: S7-2026-15 From: Comcast Affiliation: Jun. 12, 2026 “A certification costs an honest executive nothing to sign, it just exposes the fraudsters. “ Why make it easier for the fraudsters to win and honest citizens to have to pay the price. Companies need to be accountable to investors so do NOT lessen that. This was instituted originally for a reason, to stop the “bad guys” from winning and hold them accountable. This needs to continue. Do NOT change the process and regulations. Patricia Bowman , Retired Senior Citizen, Loudoun County VA

Concerned citizen None — Jun 12, 2026
Subject: File No. S7-2026-15 From: Concerned citizen Without at the very least this transparency, corruption will run rampant and these little blind spots will be used to rob the public blind and further manipulate the market.

Connie Long — Jun 12, 2026
Subject: S7-2026-15 From: Connie Long Affiliation: Jun. 12, 2026 Keeping reporting quarterly!

Connie Long
615-957-7407

Connie Morrison — Jun 12, 2026
Subject: S7-2026-15 From: Connie Morrison Affiliation: Jun. 12, 2026 Quarterly is working fine and enables everyday Americans to keep tabs on their investments. I am opposed to changing to every six months! Too much time to allow for malfeasance. The American people want true transparency. Connie Morrison, Sun City West Arizona

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Connie Stannard — Jun 12, 2026
Subject: S7-2026-15 From: Connie Stannard Affiliation: Jun. 12, 2026 My name is Constance Peschang Stannard. I am a retired attorney in Iowa. As an attorney, I know the importance of regular reporting to prevent fraud and quarterly reporting lets shareholders oversee the actions of the

corporations to keep them honest. Stop this relentless march to oligarchy now.

Sent from my iPhone

Connie Thayer — Jun 12, 2026
Subject: S7-2026-15 From: Connie Thayer Affiliation: Jun. 12, 2026 We must have quarterly reporting to help mitigate the rampant fraud that has been exposed.

Connie Thayer

Constance Hampton — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Constance Hampton Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Less information or less access to all information means less choice. Please keep us as informed as possible so good choices can be made.

Corina — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Corina Affiliation: Jun. 12, 2026 To Whom It May Concern;

I am a small business owner who is
relying on my retirement to cover myself and my loved ones in the future you know that this will ruin lives.

This is such a simple thing to do- maintain what's currently happening to improve the lives of millions. Don't allow dark money to get even darker.

Corina Klein, Colorado

Corrie Habib Citizen and personal investor — Jun 12, 2026
Subject: File No. S7-2026-15 From: Corrie Habib My entire life quarterly reports have been required and the transparency of knowing what my investment businesses are doing is really important. Corporate responsibility to shareholders is super-important and I'm requesting that the quarterly reporting rule will stay in place. I have yet to see how reverting to an earlier rule would benefit me as an investor and a citizen. Thanks.

Corrina Lee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Corrina Lee Affiliation: Jun. 12, 2026 Please don't suck up and be part of the dismantling of the middle class by allowing companies to hide their profits. Leave it at three months disclosure. We already have enough underhanded dealings with the present

administration, don’t add to it.

Count Rugen's friend — Jun 12, 2026
Subject: S7-2026-15 Comment From: Count Rugen's friend Affiliation: Jun. 12, 2026 Quarterly reporting enables investors better protection from criminal and negligence.

Aristodemos von Hoffman
Huntsville, Alabama

Courtney Romano — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Courtney Romano Affiliation: Jun. 12, 2026 To whom it may concern:

Please KEEP quarterly reporting and do NOT revert back to twice yearly reporting. Transparency is essential and investors must know how the companies they invest in are doing. History shows us that going down to twice yearly reporting caused significant losses to investors, which now includes hard working Americans whose retirement portfolios are invested in stocks.

C. Romano

Cowiewj — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cowiewj Affiliation: Jun. 12, 2026 William Cowie from Washington Illinois. I strongly support requiring quarterly reporting to the SEC

Bill Cowie

Craig Hansen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Craig Hansen Affiliation: Jun. 12, 2026 As an investor with the vast majority of my assets in the public markets, cutting the frequency of financial reporting is greatly disturbing. Reducing the frequency of financial reports put my investments at enormous risk. Trading houses already have the upper hand, as they can cultivate personal connections with corporate executives, and half-yearly reporting is simply inadequate for the needs of individual investors.

Individual investors are legion, and if the SEC wants to scare us away, we can take our money out of the public markets and engage in closer relationships with people & companies that will cultivate a better measure of trust with our investors. The SEC makes this change at tremendous peril to the nation's economy. Our personal risk cannot be separated from the nation's economic risks. With public debt at all-time highs, this is emphatically not a good time for the SEC to FAFO, because when you FA with the economy, by the time you FO that the public has GTFO of the market, you will

have to go back down through all seven layers of hell to get the public back.

Technology makes it easy for companies to keep their accounting up to date on a continuous or daily basis. The more frequent public financial reporting is, the fairer and well-trusted the public markets can be. The SEC has supported greater velocity of trading, and the information flow of financial reporting needs to keep up. Reporting more frequently would reduce the pricing dislocations around reporting events, and would help to reduce the inequities of insider information. The SEC should be moving toward monthly financial reporting, not in this wrong-headed direction.

Crystal Bell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Crystal Bell Affiliation: Jun. 12, 2026 Crystal Bell - Sr Managing Software Engineer-If they are using my funding, I need the information on a timely basis. Quarterly is the minimal acceptable. The government never should have tied our livelihoods to this market. Keep the reporting quarterly!

Thanks,

Crystal

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ctoddg51 — Jun 12, 2026
Subject: S7-2026-15 Comment From: ctoddg51 Affiliation: Jun. 12, 2026 It is imperative, during times like these, that we need consistent and accurate information concerning our investments. Going back to the 1950's monitoring in 2026 is a recipe for fraud and corruption. Quarterly reporting is a must. Do not cut this process in half.

Charles Garrett
Teacher (retired)

Sent from my Galaxy

Curtis L Lozier — Jun 12, 2026
Subject: S7-2026-15 From: Curtis L Lozier Affiliation: Jun. 12, 2026 Curt Lozier? Retired. We need more controls on corporate cheating, and fraud, especially fraud for monetary gain. Our county is losing global trust, the trump policies are destroying the country from within. We need the SEC to support the people, not the trump regime. Trump will be the death of democracy and our standing on

the world stage.

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cv pec — Jun 12, 2026
Subject: S7-2026-15 Comment From: cv pec Affiliation: Jun. 12, 2026 Quarterly reports are necessary for myself and my spouse to stay informed on our investments' performance. A lot can happen in a quarter. Leave reporting rules as they are. Chris Pec. Civil eng Retired

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Cynda Quinn Bennett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynda Quinn Bennett Affiliation: Jun. 12, 2026 I want my quarterly report. Wall Street can definitely afford it and there's no reason for it to change

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Cyndie Burkle — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cyndie Burkle Affiliation: Jun. 12, 2026 This is ridiculous. You’re taking peoples money away and what are you gonna do with it ? give it to the government give it to the people that are already billionaires. This is ridiculous. Somebody better do something about this immediately because the United States citizens are not happy with The United States government. Don’t give her money away to billionaires people are hungry in the world. We need our money.

Cynthia C. Selby n/a — Jun 12, 2026
Subject: File No. S7-2026-15 From: Cynthia C. Selby Please consider the investors and recall how we already tried twice a year reporting in 1955, and it was a disaster for the regular American investors (the ones your agency is supposed to protect). We simply cannot make decisions based on what is easier for the fat cat, corporate investors. We need the data that frequent reporting provides.

Cynthia Capodestria — Jun 12, 2026
Subject: S7-2026-15 From: Cynthia Capodestria Affiliation: Jun. 12, 2026 Please keep as much transparency as possible, by maintaining quarterly reporting. Extending deadlines isn’t a helpful thing.

Cynthia Capodestria
Sanbornton, NH

Cynthia Corbett — Jun 12, 2026
Subject: S7-2026-15 From: Cynthia Corbett Affiliation: Jun. 12, 2026 My name is CybthisCorbett, BSRN Retired. I live in Central NY. Absolutely we need quarterly reporting. It is absolutely essential to keep track of your investments. Anything can happen in 3 months. In 6 months a catastrophe could occur. Personally I would like monthly accounting. Stand up for our rights to be on top of our own assets! Thank you

Sent from my iPhone

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cynthia coulson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: cynthia coulson Affiliation: Jun. 12, 2026 Do not change the rule that companies report only twice a year. Retirees cannot afford to lose long term savings. I worked as a teacher for years. Please don't devalue my contributions to
the young people of America. I spent my own money to provide supplies to kids. Leave the practice of today based it is. Don't go back to only reporting twice a year. Cynthia Handy Coulson, retired Music teacher. Charleston, WV

Yahoo Mail: Search, Organize, Conquer

Cynthia Eubanks — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cynthia Eubanks Affiliation: Jun. 12, 2026 I want complete transparency. I say No to allowing 6 months of no public visibility.

Sent from my iPhone

Cynthia Grzybowski — Jun 12, 2026
Subject: S7-2026-15 Comment From: Cynthia Grzybowski Affiliation: Jun. 12, 2026 Investors need quarterly reports to best manage their money. Bi-annual reports open the door to insider trading & corruption. Please keep the quarterly reports in place

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Cynthia Haycraft — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynthia Haycraft Affiliation: Jun. 12, 2026 Yes … it’s called accountability and transparency .

Sent from my iPhone.
Cynthia Haycraft

Cynthia Lara — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynthia Lara Affiliation: Jun. 12, 2026 My name is Cynthia Lara, retired educator and two times cancer survivor residing in Santa Maria Ca. My husband and I worked very hard as public servants....we could have made much more money in the private sector but we loved our jobs and serving our communities. Out of our salaries we managed to save and invest -and now that we are retired we depend on our investments to supplement our pensions. These investments are our cushion against inflation and planning ahead for possible catastrophic illness and care needs as we age. We want to share our concerns about reducing publishing financial results to twice yearly. This could possibly be catastrophic for people like us who depend on their savings and do not have the luxury of TIME to recover from financial losses. We need quarterly results !!!

Thank you,
Cynthia Lara

Cynthia Links — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynthia Links Affiliation: Jun. 12, 2026 Outrageous! Out to rip off the public! How dare the SEC even consider this! Don't become a part the current corruption movement.
Cynthia Links, SC

Sent from my iPhone

Cynthia Lome — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynthia Lome Affiliation: Jun. 12, 2026 I'm almost 50. These are my prime money making years before retirement. Please do not change the reporting requirements.

By changing the requirements you are handicapping the regular person from being able to make informed decisions.

Maybe it's time to buy gold and give up on stock trading ?

Cynthia Rezac — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Cynthia Rezac Affiliation: Jun. 12, 2026 The plan to drop to twice a year vs quarterly was done before with great harm. Leave the quarterly reporting requirement in place.

Sent from my iPhone

Cynthia Rollins — Jun 12, 2026
Subject: S7-2026-15 From: Cynthia Rollins Affiliation: Jun. 12, 2026 Finally had rules that worked to keep CEOs accountable and changing would take us backwards. Who exactly are you protecting.. .not the public?!

D G — Jun 12, 2026
Subject: S7-2026-15 From: D G Affiliation: Jun. 12, 2026 Deanna Davis
Disabled
Alton, NH

This has to be kept in place to keep CEO 's from ruining people's lives again!!! No piss poor excuses. If "regular" people have to follow the law, why don't the rich? They are not special in any

way. They ruined people's livlihoods, their retirement accounts. Stolen with no satisfactory reason. People were ruined financially over this. They need to be held accountable. Period. Not brushed off with a slap on the hand. They never paid any money back to these people. Let's have a few of these CEO 's experience what the bottom half of the population went through. They would not tolerate it.

Signed,

Deanna Gurugé

D Massiah — Jun 12, 2026
Subject: S7-2026-15 Comment From: D Massiah Affiliation: Jun. 12, 2026 Adopting a longer window allows more time for improprieties to take place. As a person who used to work on Wall Street and was involved in the audits of Enron, this is something you definitely do not want to have happen. Make sure that you do what’s best for all of your investors not just your institutional ones. Keep the review as quarterly.

D ROZANSKI — Jun 12, 2026
Subject: Comment on S7-2026-15 From: D ROZANSKI Affiliation: Jun. 12, 2026 Quarterly reports help corporations to be most adhering to the corporation’s purpose. Evidence shows that quarterly reports encourage corporation veracity and worth, leave quarterly reports.

Sent from my iPhone

D.D. Kendrick — Jun 12, 2026
Subject: S7-2026-15 Comment From: D.D. Kendrick Affiliation: Jun. 12, 2026 Try protecting the average investor instead of the big corporate money.

Dale Cardarelli — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dale Cardarelli Affiliation: Jun. 12, 2026 Dale Cardarelli
Enterprise Sales Director
Collegeville Pennsylvania

Dear SEC,

My husband, Christopher Cardarelli, Executive Director at Merck & Co, Inc. and I are nearing retirement and cannot afford to lose value in our investments if what experts are saying is correct about a decline of public companies change to 2x year reporting. We do want to keep quarterly Reporting!!

Christopher & Dale Cardarelli

Dale daniels — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dale daniels Affiliation: Jun. 12, 2026 The insider trading is rampant. It should more than that . Get them

Sent from my iPhone

Dale Silverman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dale Silverman Affiliation: Jun. 12, 2026 This new rule is terrible, especially for retired professionals, such as myself, who rely on our investment income (and cannot afford to lose the principle) to cover the shortfall between Social Security and the actual cost to simply live a reasonable life.

It opens the door to outright fraud and misrepresentation as it only requires reporting adverse information, which is highly subjective. Approximately 65-70% of publicly held companies will now be able to only report annually. It opens the door for people like me to lose my entire life savings!!!!!
Dale Silverman, MBA, CAE, SPHR

Damiane Michael Mehl — Jun 12, 2026
Subject: S7-2026-15 Comment From: Damiane Michael Mehl Affiliation: Jun. 12, 2026 Monthly reports

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Damiane Michael Mehl

Dan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Affiliation: Jun. 12, 2026 Too many hard working Americans, including retirees will lose a lot of their money. This only serves corporations and not investors.
say no to this. It’s unethical.

Dan Babilla — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Dan Babilla Affiliation: Jun. 12, 2026 Daniel Babilla Business Analysis Principle Engineer

Do not do this! Changing from quarterly earnings reporting will turn the stock market upside down. This will tank all the remaining
Baby Boomers' retirement plans and put a larger stress on social security. Quarterly earnings reports gets the spotlight on business growth and charges the stock market with increased trading. To change it will mean economic disaster throughout all markets
donestic and international. It may cause a complete depression and is inherit of making an inevitable and long recession period.

Daniel Babilla

Yahoo Mail: Search, Organize, Conquer

Dan Byrnes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Byrnes Affiliation: Jun. 12, 2026 Dan Byrnes, Machine Learning Sys Admin, Upstate New York, it is ridiculous to loosen restrictions on public reporting of public companies finances at a time when the Trump Regime has done so much to crush the traditional rule of law in America.

Dan Byrnes

518 847-8197
danbyrnes88@gmail.com
81 Voorheesville Avenue Voorheesville, NY 12186

Dan Carroll — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dan Carroll Affiliation: Jun. 12, 2026 The savings to companies aren't worth the cost to me. Don't change the rules midstream.

Sent from my Galaxy

Dan Hochman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Hochman Affiliation: Jun. 12, 2026 Keep Quarterly Reporting! It's all about transparency. Without transparency, there is fraud. We have seen this over and over again.

I am an investor and want our markets to be open and transparent as that gives confidence to the American people.

Daniel Hochman
Retired
Provincetown, MA

Sent with Outlook for iOS

Dan Jagson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Jagson Affiliation: Jun. 12, 2026 Dear Sir or Madam,

Regarding the proposal to make companies report less than quarterly - this is a truly awful idea. If anything make them report MORE often, not less.
Sincerely,

Daniel Jagson

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dan laity — Jun 12, 2026
Subject: S7-2026-15 Comment From: dan laity Affiliation: Jun. 12, 2026 I am writing to OPPOSE SEC proposed Rule S7-2026-15. As an investor I want publicly traded companies to BE REQUIRED TOCONTINUE TO FILE QUARTERLY. Investors and analysts need and rely on quarterly data to make fully informed decisions. The market will suffer if the rules change to allow financial data only two times per year. I keep thinking what may have happened if a company such as Enron had been able to hide their problems longer through semi-annual filings.

Sincerely,
Dan Laity

Dan McLaughlin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dan McLaughlin Affiliation: Jun. 12, 2026 Do not halve the quarterly reporting requirement that currently applies to publicly traded companies. Going to a biannual reporting retirement severely limits the information available to small retail investors like me, thus would seriously and negatively impacts my retirement investments.

Dan McLaughlin
147 Oakdale Ave.
Dedham, MA. 02026

Dan Skill — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dan Skill Affiliation: Jun. 12, 2026 I want to see how my companies are performing on a regular basis. In fact, if I could see every month or so, I'd be fine.

Do not cha ge to semi-annual reporting.

Daniel Skill

Dan Steinmark — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Steinmark Affiliation: Jun. 12, 2026 The proposal to reduce the required reporting frequency is nonsense. As investors we need the updated reports so that companies can't hide from the telltale signs of poor cash flow, bad debt, and especially increases in inventory. The companies are already geared up for quarterly reporting so it's not even an added expense. At best there'd be very minor minor reductions, probably at the cost of a few jobs. For what? Less transparency!? That would be utterly ridiculous.

Dan Steinmark

Dan Whitehead — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dan Whitehead Affiliation: Jun. 12, 2026 After careful consideration of the proposed approach, I have concerns regarding its potential effectiveness in achieving our objectives. My assessment indicates that this particular method may not yield the desired level of insight or control we require.

Instead, I strongly advocate for a revised strategy that prioritizes more frequent and thorough oversight. I believe that increasing the regularity of our monitoring efforts would provide us with a clearer, more immediate understanding of the situation, enabling us to identify and address any emerging issues far more promptly and effectively. This enhanced vigilance will be crucial for ensuring optimal outcomes.

Dana Garlick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dana Garlick Affiliation: Jun. 12, 2026 Quarterly reports are just fine. Why would anyone want less information?

Dana

Dana Janczak — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dana Janczak Affiliation: Jun. 12, 2026 I guess they want all of us just to withdraw our money

Sent from my iPhone

Dana Lashley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dana Lashley Affiliation: Jun. 12, 2026 As an individual retail investor, I am writing to strongly oppose the proposed rule to shift from quarterly to semi-annual financial reporting (File S7-2026-15). Our current system of robust quarterly transparency is a cornerstone of American capital markets, providing individual investors with a level playing field to accurately evaluate a company's health. Cutting financial reporting in half would severely reduce market visibility, hide emerging corporate risks for dangerous lengths of time, and disadvantage everyday investors who rely on timely data. To maintain public trust, market efficiency, and strong investor protection, the SEC must maintain the current four-times-a-year reporting mandate. -DL

Dana Loewy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dana Loewy Affiliation: Jun. 12, 2026 To the SEC:

Please do not change the current disclosure rules! Transparency is important. We have seen the outcome of murky dealings that culminated in the financial crisis of 2007-09.

There is precedent that shows lower gains for the investing public with less reporting. Please don’t work to diminish our life savings!

📪 Dana Loewy, PhD
Author
Long Beach, California
dr_loewy@yahoo.com ✉

Dana Pearson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dana Pearson Affiliation: Jun. 12, 2026 Yes !! must to keep financial health of investors in check

Dana Pearson
614.327.8317 m

Daniel Connolly — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Connolly Affiliation: Jun. 12, 2026 To the

Securities and Exchange Commission: The proposed schedule change from quarterly to semi-annual public corporations' filings runs exactly counter to the mission of the SEC. It will make it far more difficult for me to assess my investments, while giving access to other, more strategically positioned players. This is manifestly unfair as it insures only a certain class of investor will have the best information. NEARLY ALL OF MY SAVINGS are in publicly traded investments, and this proposed change will keep me in the dark as to the financial health and integrity of the companies and make my future financial security less stable and reliable. That the new schedule is optional does not mitigate these risks as nearly all companies will choose to do less paperwork and hide as much information as they can. As well, the savings are minimal, especially in light of the harm it will to the integrity of the US financial markets. Do not adopt the proposed changes. respectfully, Daniel K. Connolly, Ph.D., ret. College Prof

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Daniel Twombly — Jun 12, 2026
Subject: S7-2026-15 Comment From: Daniel Twombly Affiliation: Jun. 12, 2026 Keep it honest and quarterly. And be nicer to the poor!
Karma and God will get you if you don't.

Sent from my iPhone

Danielle Spilker-Wilson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Danielle Spilker-Wilson Affiliation: Jun. 12, 2026 As a retail investor, I listen religiously to earnings calls. Not only do I listen to the number, I listen between the lines, to help guide my investing decisions. Quarterly reporting is the least the corporations and their CEOs can do for those of us who stand behind their companies with our dollars!
Keep reporting QUARTERLY!!

Danielle Wilson

Danna Hotmar — Jun 12, 2026
Subject: S7-2026-15 Comment From: Danna Hotmar Affiliation: Jun. 12, 2026 I feel like I have retired at exactly the wrong time. Medicare is in danger, Social Security is in danger, now one of the "pillars" of capitalism, my stock portfolio , is in danger. It's nothing but greed and power. No one with an ounce of sense is happy with this current administration, and those who voted it in are waking up . Danna Hotmar, semi-retired physical therapist.

Dara Boykin — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Dara Boykin Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is a garbage proposal that is clearly intended to allow companies to hide vital information I use when deciding on an investment. It is disgusting and pathetic that y'all are trying to take advantage of us in every way possible just because the current administration will let you. It would be nice to see you people serve the purpose you were crested for instead of getting into positions of power and regulation and just ****ing over everyone but the ultra rich.

Darcey Zwicky — Jun 12, 2026
Subject: S7-2026-15 From: Darcey Zwicky Affiliation: Jun. 12, 2026 We must keep the Quarterly reports to help keep businesses accountable. Reducing the number of reports per year will make it harder for the IRS to pursue legal action should they detect plausible cause for investigation on the quarterly reports, thus adding to the already massive strain of the honest taxpayers who are doing things properly.
Please keep requiring Quarterly Financial reporting for all public businesses.

Sincerely,
Darcey Zwicky
Sheetfed Press Operator III
Racine WI

Darcy Gaines — Jun 12, 2026
Subject: S7-2026-15 Comment From: Darcy Gaines Affiliation: Jun. 12, 2026 KEEP QUARTERLY REPORTING

My financial situation requires that I receive updated information
for my investment knowledge. Please….do not change how I rely
on making my financial decisions.

Darlene Boyce — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Darlene Boyce Affiliation: Jun. 12, 2026 Darlene Boyce, nurse practitioner in the profession of nursing for 47 years. I have worked hard all my life. I did not receive a pension. I depend on SS and hope to have a modest nest egg to draw from. I see no justice in changing the reporting from quarterly. It has been proven not to be a benefit for the people who have worked and invested to have security. When it does not serve the common good but only a few it seems immoral and illegal. This should not be allowed. And I hope everyone learns of this and will act to raise their voices and stop this atrocity.

Sent from my iPhone

Darnell Wilson — Jun 12, 2026
Subject: Quarterly reports From: Darnell Wilson Affiliation: Jun. 12, 2026 Darnell L Wilson
Retired
Quarterly reports are essential to many of us. I do not have tons or even millions of stocks and money in trusts, but I find it mandatory to check quarterly myself. If the system moved to just twice yearly (every 6 months), an extremely essential tool has been removed for me. This report is non-biased. I do not need to depend on my Advisors for information that is true and complete. I use this report as the baseline for my future. Please do not change this!

Darrell Williams — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Darrell Williams Affiliation: Jun. 12, 2026 My name is Darrell Williams. I am a 78 year old retired machinist. My retirement and Social Security along with my 401k provide me with a meager but livable income.
This proposal to roll back reporting to 1955 requirements is NOT acceptable.
I request and insist you do not do this.
It is unacceptable that you would go back to a policy that has already proved it is not sufficient nor a good policy.
Please rethink this idea. It is not good for the American people in general and those of us who are retired and unable to re produce the savings and investments you are gambling with. It isn't just the money you are gambling with it is our very lives.
Darrell Williams

Darryl Corley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Darryl Corley Affiliation: Jun. 12, 2026 No..we do not need corporate executives laying ground work for furthur enrichment...while most are blind
Everette Browning...small business owner

Daryl Kroken — Jun 12, 2026
Subject: S7-2026-15 From: Daryl Kroken Affiliation: Jun. 12, 2026 Daryl Kroken retired Classical Musician. The SEC ushered in Bernie Madoff. Nothing about this present administration spells dependability or trust. Do not relax these boundaries.

Sent from my iPhone

Daryl Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Daryl Smith Affiliation: Jun. 12, 2026 As a former founder & operator of a couple businesses, a former registered rep, and a retail investor for half a century, I respectfully object to rules which would eliminate the requirement for quarterly disclosures as currently mandated. Frankly, the companies are getting off easy with only quarterly reporting. IT IS NO BURDEN ON THEM that needs lifting. Thank you.

Daryl Smith
319 Sunset Drive
Lavale, MD 21502

301.707.4856

Dave — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 12, 2026 Absolutely not. This is more gross corruption.

Sent from my iPhone

Dave — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 12, 2026 You guys just need to leave alone. Every time you make a move like this we the people get screwed, so leave it alone!

Sent from my iPad

Dave Conlon — Jun 12, 2026
Subject: S7-2026-15 From: Dave Conlon Affiliation: Jun. 12, 2026 Quarterly reporting is important.

Sent from my iPhone

Dave Nobles — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dave Nobles Affiliation: Jun. 12, 2026 There should be no reason to hide what's going on in a 401 account unless they have something to hide. Causing the individual to not be able to know or respond for so long their entire account could be depleted before he is able to respond. More cover up is not the answer.

Dave Plum — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dave Plum Affiliation: Jun. 12, 2026 There is no reason that public corporations should should stop quarterly reports to the SEC other than to enable insiders to benefit financially while outside investors stand to lose.

DAVE PLUM
heydave9@gmail.com
heydave9@verizon.net
757.615.6301

Dave Sobczak — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dave Sobczak Affiliation: Jun. 12, 2026 Keeping companies reporting on a regular basis is important to keep them legitimate! Given the state of business we need to keep them legal and reporting that. Being retired, I expect all business to do the right thing for their customers and investors. Keep the reporting schedule as is!
David Sobczak, retired, SE Wisconsin

DAVID — Jun 12, 2026
Subject: S7-2026-15 Comment From: DAVID Affiliation: Jun. 12, 2026 Keep it the same, I vote & will remember

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David — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Affiliation: Jun. 12, 2026 Quarterly reporting is essential to economic stability. Keep it the way it is.

David Taxer

David Atkinson Investor — Jun 12, 2026
Subject: File No. S7-2026-15 From: David Atkinson The SEC was established in part to fight for a more level playing field after generations of wealthy traders abused insider access to market information, lack of transparency, and ability to skirt the flimsy rules then in place to enrich themselves at the expense of other investors. Its work has enabled the generation of tremendous wealth for average Americans. Numerous empirical studies have shown that increased information assymetry increases cost of investment and lowers returns for any investor unable to access it. If fighting for a transparent market is no longer the mission of the SEC, and increasing investment costs for average investors and protecting a small privileged class of de facto oligarchs now replaces it, there is no point to the institution continuing its existence.

David Becker — Jun 12, 2026
Subject: S7-2026-15 From: David Becker Affiliation: Jun. 12, 2026 Increase CEO accountability. Do not decrease their reporting. No, on 2xs a year, better 4 of 6 times a year.

Yahoo Mail: Search, Organize, Conquer

David Campbell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Campbell Affiliation: Jun. 12, 2026 I am solidly opposed to the SEC rolling back the financial rules to semiannual reporting rather than quarterly reporting. Semiannual opens the door to less transparency and more opportunity for unscrupulous institutions to hide behind the long, dark period between the semiannual reports. I am retired, living off my pension, which depends on investments, and direct investments I have made. History shows that quarterly reporting results in increased benefits for citizens like me.
—David Campbell
Retired School Counselor
Andersonville, Tennessee

Sent from my iPhone

David Cockerline — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Cockerline Affiliation: Jun. 12, 2026 As if you crooks

would be happy if someone blinded you for 1/2 a year! Keep it at a quarterly review. That's a modicum of protection desperately needed!

Sent from my iPhone

David Crane — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Crane Affiliation: Jun. 12, 2026 No, I want quarterly reports!

Sent from my iPad

David D. — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David D. Affiliation: Jun. 12, 2026 With as much fraud and deception as there is in the world today, we need as much information and transparency as we can get. When I was in business my reports were monthly…

DAVID DUBINSKY — Jun 12, 2026
Subject: Comment on S7-2026-15 From: DAVID DUBINSKY Affiliation: Jun. 12, 2026 DO NOT CHANGE THE QUARTERLY EARNINGS REPORTING REQUIREMENT!!!

David Dubinsky, US Citizen and Veteran of the United States Marine Corps.

Support your local "LIVE" music scene and all of our Veterans! :)

David Fitzgerald — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Fitzgerald Affiliation: Jun. 12, 2026 Please use past experiences with this type of reporting to be a message that we don't need to repeat mistakes.

Sent from my iPhone

David Hollis — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Hollis Affiliation: Jun. 12, 2026 David Hollis. Owner of small construction company. Also invested of the stock market. Do you know how abused this will be, just like everything else they (@large publically traded companies) are able to abuse? People will lie and kill for profit. You can not leave it up to them if they want to disclose information that would hurt their finances, they will always choose not to. Imagine people's investments being wiped out in 6 months because a company made very large, terrible decisions. It's a very real possibility. But honestly I bet you get paid off by their lobbyists anyways and won't do a **** thing about it. If this passes it means you are as crooked as they are. We shall see.

Sent from my iPhone

David Holzman — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Holzman Affiliation: Jun. 12, 2026 The Security and Exchange Commission must maintain quarterly reporting. The SEC maintains quarterly reporting (via Form 10-Q) to ensure continuous market transparency, prevent insider information asymmetries, and provide standardized checkpoints for price discovery. Frequent, formal data reduces market speculation, assists investors in accurately pricing risk, and keeps corporate management accountable to the public.
This helps regular people, like me. I'm retired from a non-lucrative career freelance writing articles about science and medicine, and now living off my social security which is a Godsend, despite the fact that it's not all that much money. I drive an 18 year old Honda Civic, with 176k on the clock, and I'm becoming worried about having to replace it. Much of my social life, including seeing my siblings and their families, depends on long distance driving to the DC area and southern Virginia.

David Holzman — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Holzman Affiliation: Jun. 12, 2026 The Security and Exchange Commission must maintain quarterly reporting. The SEC maintains quarterly reporting (via Form 10-Q) to ensure continuous market transparency, prevent insider information asymmetries, and provide standardized checkpoints for price discovery. Frequent, formal data reduces market speculation, assists investors in accurately pricing risk, and keeps corporate management accountable to the public.
This helps regular people, like me. I'm retired from a non-lucrative career freelance writing articles about science and medicine, and now living off my social security which is a Godsend, despite the fact that it's not all that much money. I drive an 18 year old Honda Civic, with 176k on the clock, and I'm becoming worried about having to replace it. Much of my social life, including seeing my siblings and their families, depends on long distance driving to the DC area and southern Virginia.

David Hytowitz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Hytowitz Affiliation: Jun. 12, 2026 Do not change these rules on reporting financials quarterly. Too much information will be hidden from the investing public while insiders and others use information not otherwise available for too long of a period. Leave the current reporting rules alone!

Sent from my iPhone

David Jaegers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Jaegers Affiliation: Jun. 12, 2026 Dont think this would be a good thing.. Be easier to hide corruption, investors would not have enough info to invest properly.

David James — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David James Affiliation: Jun. 12, 2026 Why go backwards, to a time were people lost money do to this tomfoolery, stop monkeying with my investments, and

retired portfolio

David Jennings — Jun 12, 2026
Subject: S7-2026-15 From: David Jennings Affiliation: Jun. 12, 2026 David Jennings, El Dorado Hills, California - citizen who has been through several financial debacles in our country

The backbone of our nation is finance. We must continue to ensure all financial
actions and transactions are accounted for - the speed it which money moves makes six months between disclosures way too long. I believe it should stay quarterly to keep everybody accountable for their own actions. Since you changed this, we have not had a big meltdown and we had several before.

Thank you!
David Jennings

David Krueger — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: David Krueger Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Rule S7-2026-15 is really bad legislation and governance. Ordinary American investors need more transparency rather than less transparency. Do not pass or approve Rule S7-2026-15.

David Leitner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Leitner Affiliation: Jun. 12, 2026 Quarterly reporting keeps things more fair in an increasingly unfair game where insiders abuse their position.

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david main — Jun 12, 2026
Subject: S7-2026-15 Comment From: david main Affiliation: Jun. 12, 2026 You crooks are not helping! We already have little confidence and the rest is eroding fast. Make your ship leaner, not more porous

Sent from my iPhone

David McCoy — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: David McCoy Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please be advised that karma is real and now is the time for it to descend do right be right receive good karma do wrong be wrong doom and gloom is your next fortune

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David Munk — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Munk Affiliation: Jun. 12, 2026 This is a step in the

wrong direction. I want data on the companies I have an interest in. This protects my money!

David Parks — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Parks Affiliation: Jun. 12, 2026 No! Keep quarterly earnings reports for transparency.

Sent from my iPhone

David Schiff — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Schiff Affiliation: Jun. 12, 2026 Transparency is critical to investing and investors. Quarterly reporting helps keep the markets honest and minimize the natural insider edge of the industry. As they say, sunshine is nature's best disinfectant. And when large amounts of money are involved, keeping sunshine on the true finances public companies. Switching to bi-annual reporting hurts all investors and discourages investment.

David Schiff
6980 Harmony Way
Middleton, Wi 53562

Sent from my iPad

David Silverman — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Silverman Affiliation: Jun. 12, 2026 This is all but a flagrant invitation to commit fraud and keep vital information away from the ABSOLUTE MAJORITY of individual investors. It could easily cause millions of 'small' individual investors to lose their life savings. It is an abomination and completely lacks of ethics and morality and violates every common principal of keeping investors informed. Quite possibly the worst proposal I've ever seen since the early days of no regulatory safeguards for individual investors, especially those who do not have access to investment advisory services.

David Sloop — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Sloop Affiliation: Jun. 12, 2026 Keep it like it is now

Sent from my iPhone

David Stinsman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Stinsman Affiliation: Jun. 12, 2026 David Stinsman, I'm a retired SEPTA Operator. My wife and I have small investment portfolio that we can't afford to put at risk. Companies would have too much time to conceal changes in valuation that will affect my bottom line by the time we find out. We are against going to twice a year reporting.

David Tomzik — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Tomzik Affiliation: Jun. 12, 2026 I am against cutting back reporting ro every 6 months. As a retired worker, I depend on my savings and investments to live. Quarterly reporting keeps everyone honest. Im tired of the games being played. If you have integrity, you should be too and stand up to support small investors not corporation's

David tomzik
Dtomzik@gmail.com
Retired

David Troup — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Troup Affiliation: Jun. 12, 2026 Hello,

My name is David Troup, and I'm retired from the technology industry and have many stock market investments.

Quarterly reporting is very important to somewhat level the playing field between small and large investors. Twice a year reporting simply isn't sufficient. The proposed change would hurt millions of ordinary Americans who would lose the primary tool to judge the performance of their investments.

I urge you to reject this change.

David Troup
2224 15th St
San Francisco, CA. 94114

David Van De Carr — Jun 12, 2026
Subject: S7-2026-15 Comment From: David Van De Carr Affiliation: Jun. 12, 2026 Please Please Please do not let darkness fall over the oversight of the money that we, the American people hold in these institutions. It is your literal job and mission to protect the integrity
and interests of us, the people if this great nation. Do not let those who hold this money to keep the information about what and how these organizations are operating more secret. Time and time again when those in such positions of responsibility are allowed
to operate in secret, they will almost unfailingly use this secrecy to abuse their positions to heartlessly profit from it to our, and your detriment. I am a frontline healthcare worker in New York city, and my investment in my hopeful retirement hangs in
the balance of your action, or inaction. Please do not let this be your policy. Democracy dies in darkness. Please guard and watch over us in this instance, and always.

David Van De Carr
Registered Respiratory Therapist at Mount Sinai Morningside
hospital.

Yahoo Mail: Search, Organize, Conquer

DAVID WELSH — Jun 12, 2026
Subject: S7-2026-15 Comment From: DAVID WELSH Affiliation: Jun. 12, 2026 quarterly reporting is necessary to maintain transparency and to provide accurate up to date information. Donna Welsh, photogdvw4@aol.com

Sent from my iPhone

David Woodward — Jun 12, 2026
Subject: Comment on S7-2026-15 From: David Woodward Affiliation: Jun. 12, 2026 No, leave it alone, stop breaking things that we have worked to correct!

Get Outlook for iOS

Dawn Huebner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dawn Huebner Affiliation: Jun. 12, 2026 Leave it as is!! I do not want it changed!!

Sent from my iPhone

Dawn Louizes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dawn Louizes Affiliation: Jun. 12, 2026 To the SEC
Our economy is the backbone of America. Under no circumstances would it be appropriate to extend reporting to 6months. The public has a right to know the strength and weaknesses of businesses and we demand reporting to stay on a quarterly basis. Big corporations already control a huge portion of America, so please don't allow them the opportunity to manipulate us with 6 month reporting. Leaving Americans in the dark, while insiders know the truth, is setting this country up for disaster. It would widen the divide of the classes of people. It is in opposition to every value this country was founded on.

Thank you for reading my message.

Dawn Louizes
President
L & L Enterprises Inc

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dawn marie hess kennedy — Jun 12, 2026
Subject: S7-2026-15 From: dawn marie hess kennedy Affiliation: Jun. 12, 2026 If this passes, I will pull my money out of the stock market. It will be safer under a mattress. Shame on all of you.

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dawn marie hess kennedy — Jun 12, 2026

Subject: From: dawn marie hess kennedy Affiliation: Jun. 12, 2026 If this passes, I will pull my money out of the stock market. It will be safer under a mattress. Shame on all of you

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Dawn N — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dawn N Affiliation: Jun. 12, 2026 As a small investor, I utilize the quarterly numbers to either put, keep or move my investments. If you allow them to only report semi annually they also provide the ability for another Enron or World Com scandal in accounting to occur. One reason our financial market is great is due to the strict accountability.

Please do not change, Keep It Quarterly.

Dawn OConnor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dawn OConnor Affiliation: Jun. 12, 2026 Stop the corruption!!! This is wrong

Sent from my iPhone

Dawn Rankin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dawn Rankin Affiliation: Jun. 12, 2026 I personally have worked in corporate finance and accounting for over 20 years. Nothing good will come from this change. With AI the reporting process will become much easier. Do not change the filing time lines.

Sent from my iPhone

Dayna Kulik — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dayna Kulik Affiliation: Jun. 12, 2026 Dayna Kulik
Denton, Tx 76210
UHC Insurance Agent

Dear Securities and Exchange Commission,

I am writing to express my support for maintaining the current quarterly earnings reporting requirement for public companies.

Quarterly reporting provides important transparency and accountability for investors. It allows shareholders to make informed decisions based on timely financial information rather than relying on less frequent updates. This regular cadence also helps market participants identify risks or changes in business conditions earlier, improving market efficiency.

Moving to semiannual reporting could reduce transparency and increase information gaps between companies and investors, particularly for retail investors who do not have access to the same level of private information as institutional investors.

I believe quarterly reporting strikes an appropriate balance between disclosure burden and investor

protection, and I encourage the Commission to preserve the current system.

Thank you for your consideration.
Sincerely,
Dayna Kulik

Sent from my iPhone

De Aaon Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: De Aaon Miller Affiliation: Jun. 12, 2026 Please maintain quarterly reporting.
Thanks
De Aaon Miller

Dean Durant — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dean Durant Affiliation: Jun. 12, 2026 I check the balance of my IRA pretty frequently. I like to stay on top of how it's doing.

Dean Winner — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dean Winner Affiliation: Jun. 12, 2026 My IRA is my main source of income now that I am retired. Making it legal for companies not to report for 6 months prevents me from Maintaining my investment strategies but lets insiders run wild and should never be allowed.
Dean Winner
Retired

Sent from my iPhone

Deanna Baltimore — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deanna Baltimore Affiliation: Jun. 12, 2026 Deanna Baltimore, Student Services Specialist, we rely on quarterly reporting to make decisions and the savings to companies aren’t worth the cost to me.

Deanna Plotts — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deanna Plotts Affiliation: Jun. 12, 2026 Retired Mom of 4 adults. You can’t take away the visibility of a person’s own money. Retirement savings. What are you doing in the dark? This needs to stay transparent.
Deanna Plotts

Sent from my iPhone

Deanna Van Besien-Kozacek — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deanna Van Besien-Kozacek Affiliation: Jun. 12, 2026 Maintain Quarterly Reporting! What are corporations trying to hide? The SEC likely doesn't have enough staff these days to enforce anything. Now is NOT the time to "loosen the reins".

Deanna
Van Besien-Kozacek

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DeAnne Toto — Jun 12, 2026
Subject: S7-2026-15 Comment From: DeAnne Toto Affiliation: Jun. 12, 2026 I'm DeAnne Toto, an editorial director for a trade publishing company. I'm a retail investor and rely on quarterly reports to make decisions about my retirement savings and other investments. The savings this would yield are insignificant compared with the potential harm to investors like me.

Deb Campbell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deb Campbell Affiliation: Jun. 12, 2026 It is vital that public companies file with the SEC quarterly. A twice yearly report will not give viability to shareholders. A lot can happen in 180 days that could have been corrected in 90. Please continue to report and provide the visibility that maintains healthy firms and allows for solid investments. Additionally this is critical to ensure that our retirement savings are secure.

Sent from my iPhone
Deborah Sallee-Campbell

Deb Haas — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deb Haas Affiliation: Jun. 12, 2026 I am a 70+yr old disabled Army Veteran. I have multiple college degrees, earned before I ENLISTED! ENLISTEDto make sure I got the job I wanted - intel/linguist. I was an Arabic linguist, but
I also spoke French, German, & Spanish - with degrees in computer programming & peripheral equipment. I earned an MS in financial planning after I ETS'd (& passed the CFP exam.) I have worked with investment & tax planning for both very poor & very rich -
with different brokers & in the largest nonCity Bank Trust Department in the state of Illinois. NOTHING in his plans is good for anyone except tax cheats & the ultra rich who can pay someone to falsify their reporting.

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deb kuchtiak — Jun 12, 2026
Subject: S7-2026-15 From: deb kuchtiak Affiliation: Jun. 12, 2026 Definitely maintain quarterly reporting. It's a good thing in a financial world of bad things.

Deb Lund — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deb Lund Affiliation: Jun. 12, 2026 I am an average American with a small portfolio. I see no reason to “hide” information from investors and others.

Sent by Deb Lund

Deb Rogers — Jun 12, 2026
Subject: S7-2026-15 From: Deb Rogers Affiliation: Jun. 12, 2026 Do not relax the rules!!!

Deborah Rosich

Debb VanDelinder — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Debb VanDelinder Affiliation: Jun. 12, 2026 Keep investment reporting quarterly. Semi annual reporting lacks fair transparency for investors. Let’s not let companies hide data from the people.

Debb VanDelinder

Debbie Nield — Jun 12, 2026
Subject: S7-2026-15 Comment From: Debbie Nield Affiliation: Jun. 12, 2026 I work for USPS and my 401k is a huge part of my retirement package. My name is Debbie Johnson and I vehemently oppose spacex or any other billionaire or millionaires hands on MY RETIREMENT THAT I HAVE WORKED MY WHOLE LIFE FOR! Or maybe hands on is the wrong verbiage but the manipulate the market so THEY-billionaire or millionaire-get more money from US-the little guy- IT IS JUST WRONG AND IT NEEDS TO STOP

Sent from my iPhone

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debbie hope — Jun 12, 2026
Subject: Comment on S7-2026-15 From: debbie hope Affiliation: Jun. 12, 2026 I like the transparency that comes with more frequent statements and reporting. Deborah Hope, CPA, Long Beach, CA

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Debbie Kane — Jun 12, 2026

Subject: S7-2026-15 Comment From: Debbie Kane Affiliation: Jun. 12, 2026 We need information quarterly for monitoring our investments especially since Trump and his administration are manipulating the markets.

Sent from my iPhone

Debbie Missini — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Debbie Missini Affiliation: Jun. 12, 2026 This has been done in the past and it was a disaster. Please vote to KEEP quarterly reporting! Thank you!

Debbie Ross — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Debbie Ross Affiliation: Jun. 12, 2026 No! Absolutely not. We need to keep the reporting to the people whose money is being used quarterly. Please don't let it change. It's our money and we need to know what's going on with it. I have worked hard for my money!!! Deborah Ross school bus driver

Sent from my iPhone

Debbie Waller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Debbie Waller Affiliation: Jun. 12, 2026 My name is Deborah Walker and I do not understand or support the need to change the established practice of quarterly reporting. Especially if I , as an individual, would be kept in the dark while Executives, lawyers and industry insiders are still aware. I have a 401(K) and I would like to stay informed. I am not wealthy and I think my need to stay abreast and not lose my retirement money is even more important as a result. I am a private duty LPN.

Sent from my iPhone

Deborah Chasteen — Jun 12, 2026
Subject: File No. S7-2026-15 From: Deborah Chasteen Deborah Chasteen, retired, Athens, GA Rolling disclosure requirements back imperils the savings of everyday Americans who are paying into the system through their investments for secure futures. We desperately need our continued quarterly reporting. The only reason not to continue it is to enable theft. Period.

Deborah Femat — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Femat Affiliation: Jun. 12, 2026 Deborah Ford, retired Architect, Austin, Tx: market trends must be seasonally analyzed to be relevant.

Maintain quarterly reporting

Deborah Ford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deborah Ford Affiliation: Jun. 12, 2026 Deborah Ford, RN, CNO retired. Please keep the reporting quarterly. Our money matters, too!

Sent from my iPhone

Deborah Greymoon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Greymoon Affiliation: Jun. 12, 2026 My name is Deborah Greymoon. I am a retiree with only a few investments. Changing from quarterly reporting to semi-annual will hurt small in esters like me and make it harder for all Americans to grow their nest eggs. Please consider this before changing policy.

Deborah Hulsewede — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Hulsewede Affiliation: Jun. 12, 2026 Enough of the big guy cheating the little guy. Deborah Hulsewede, Retired, Louisville, KY I worked 61 years. I do not appreciate anything messing with my money.

Deborah Jo McCorkle — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Jo McCorkle Affiliation: Jun. 12, 2026 Keep the quarterly reporting. If you want something from 1955, then corporations are no longer people, there are limits on how much anyone can give to their political party, taxes on corporations will be more. People are already suffering from job losses, high prices on necessities because of this ridiculous war, losing Medicaid and threats to Medicare. I think this could sink the country leaving only the billionaires in good health. The people are the country and everyone counts, not just the billionaires. Keep reporting as it is. It will be much better for everyone.
Deborah Jo McCorkle, retired, Denver, CO

Sent from my iPhone

Deborah Max — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Max Affiliation: Jun. 12, 2026 Deborah Reisman. Clinical Social Worker. Boston MA. I am almost at full retirement age, already drawing social security, which is money I earned and gave to the gov't to invest for me-it's not an entitlement. I'll need every penny of that and my savings as I will likely live a fairly long life and I live in a very expensive part of the country.

Sent from my iPhone

Deborah Norton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Deborah Norton Affiliation: Jun. 12, 2026 It is in the investors best interest to leave the quarterly filings quarterly. Letting companies keep their financial status

quiet for 6 months only invites those with inside interests in the company to invest in or divest their shares.

Deborah Payne — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Payne Affiliation: Jun. 12, 2026 Deborah Payne, retired teacher, Broken Arrow Oklahoma. I want quarterly reporting because my investments are very important to me and I'm afraid I will lose out as has happened in the past with semiannual reports. I live on Social Security and a meager pension. I need my investments for future financial security. Thank you

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Deborah Schankler — Jun 12, 2026
Subject: S7-2026-15 From: Deborah Schankler Affiliation: Jun. 12, 2026 I think there must be consequences for immoral business practices. You don’t have to hurt people to be in business

Sent from my iPad

Deborah Sirpilla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deborah Sirpilla Affiliation: Jun. 12, 2026 Please continue quarterly reporting. Too many of us have saved all of our life and can’t afford to lose anymore . We are being threatened by Speaker Johnson with cuts to SS and Medicare. Semi annual reporting and its lack of transparency will put too many of us in the poor house.

Sent from my iPhone

Debra Booth — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Debra Booth Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Public companies have provided investors and traders with high quality, detailed information every quarter for over 50 years. You porposal to continue this for market insiders but restrict data for the public ontentionally harms small investor. The additional practice of waiting for a stock to prove itself before including it is essential to maintaining strong funds and investment produc5s. Combining these makes stealing from the independent small earners a borm. Big investors and companies should bear their losses and not rig the market to lines their pockets. Billionaires already control too many resources and are literally killing us all.

Debra Bryant — Jun 12, 2026
Subject: File No. S7-2026-15 From: Debra Bryant Please KEEP the quarterly reporting so we don’t lose our savings!! This doesn’t even make sense!! We’re retired and our savings are critical for us!! Debra Bryant, Milwaukee, WI.

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debra diers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: debra diers Affiliation: Jun. 12, 2026 Humans are fallible and some are corrupt. We don't need to give them more avenues to cause us harm. Keep the 1/4ly reporting.

Sent from my iPhone

Debra Edwards — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Debra Edwards Affiliation: Jun. 12, 2026 Debra Edwards, Accounting Manager, Albany Oregon. Opposition to Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies (Release No. 33-11414)I. I am writing to express my strong opposition to the Commission’s proposed rule allowing Exchange Act reporting companies to replace mandatory quarterly Form 10-Q filings with an optional semiannual Form 10-S framework. While we acknowledge the Commission's goal to lower regulatory compliance costs and alleviate the pressures of short-termism, this proposal fundamentally undermines investor protection and market efficiency. For over 55 years, the mandatory quarterly reporting structure has served as the bedrock of transparency in U.S. capital markets. Moving to a six-month reporting gap will create asymmetrical access to information, fuel market volatility, and disproportionately disadvantage retail investors. The proposed rule introduces an annual "checkbox" choice on Form 10-K, enabling companies to alternate between quarterly and semiannual structures from year to year. This variable landscape threatens fundamental data comparability. Financial analysts and institutional investors rely on consistent, standardized timelines to compare competitors within the same sector. If some firms report every three months while others report every six months, measuring industry-wide performance metrics, trailing twelve-month (TTM) figures, and seasonal trends will become unnecessarily complex and fragmented. Extending the reporting gap to six months creates a data vacuum that institutional investors will fill with proprietary alternative data, expert networks, and private corporate access. Retail investors, who lack these resource channels, depend heavily on timely, standardized, and public SEC disclosures to make informed decisions. While companies may choose to furnish basic information via Form 8-K earnings releases during the off-quarters, these sub-advisory documents lack the comprehensive, XBRL-tagged, and rigid disclosures found in formal interim statements. Fewer public check-ins mean that earnings surprises, operational shifts, and capital adjustments will compound behind closed doors over a six-month duration. When these larger aggregations of data are finally made public, the market is highly likely to experience wider price gaps and severe post-earnings volatility. Furthermore, a prolonged informational gap creates fertile ground for accidental leaks and insider trading activity, as material non-public insights will persist internally for much longer periods.4. Form 8-K is Not a Substitute for Robust Interim Financials Supporters argue that material changes will still be captured by ongoing Form 8-K triggers. However, Form 8-K is designed to report isolated episodic events, not continuous financial performance. A steady operational decline, eroding profit margins, or shifting inventory levels do not inherently trigger an isolated Form 8-K disclosure. Investors could easily remain unaware of a business model's material decline for nearly half a fiscal year.III. ConclusionThe U.S. financial system enjoys its status as a global gold standard precisely because of its rigorous commitment to transparency, frequency, and market discipline. Relaxing interim schedules introduces systemic friction that outweighs any marginal cost savings reported by executive boards. Rather than eliminating the 10-Q entirely, the SEC should consider targeted, qualitative streamlining of Regulation S-K narrative requirements without compromising the frequency of primary financial data. We strongly urge the Commission to withdraw this proposal and maintain mandatory quarterly reporting to preserve fair, orderly, and efficient markets.

Debra Hall — Jun 12, 2026
Subject: S7-2026-15 Comment From: Debra Hall Affiliation: Jun. 12, 2026 I haven't worked most of my life to get scammed by Elon and the rest.

Debra Accountant

Debra Lethlean — Jun 12, 2026
Subject: S7-2026-15 Comment From: Debra Lethlean Affiliation: Jun. 12, 2026 There is no reason for this other than cheating the everyday investor. Such a practice should be illegal!! it is sho king that it is even being discussed.

Sent from my iPhone

Debra Smith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Debra Smith Affiliation: Jun. 12, 2026 This change seems to have no rationale. The average investor, or retiree who depends on investments to live on, will be st a disadvantage if this goes forward.
I am retired and having my retirement portfolio lose significant value would be devastating. Debra Smith, New Gloucster, Maine

Sent from my iPhone

Debra Smith — Jun 12, 2026
Subject: S7-2026-15 From: Debra Smith Affiliation: Jun. 12, 2026 Keep them at least minimally honest.
Debra Smith.
Banker
Florida

Debra A Smith

Dee Em — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dee Em Affiliation: Jun. 12, 2026 From: Dawn Matney, Tax Maps & Records Supervisor, Real Property Assessment Division, County of Maui, Hawaii

Please do not let every public company stop reporting its results each quarter and disclose just twice a year. This was between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings.
Many people are close to retirement and cannot afford to lose our savings. Young people also will not be able to build for their future which already is very difficult today with the rising cost of living.

Please protect everyday American investors and our futures. Mahalo, Thank you. Malama Pono (do the right thing)

Sincerely,
Dawn Matney
100 Koehana Place
Makawao. HI 96768

Sent from my iPhone

Dee Jai — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dee Jai Affiliation: Jun. 12, 2026 Dear SEC: please look at the historical data on quarterly and semi-annual reporting in the United States and other countries. Quarterly keeps it fair for everyone not just insiders. please don't change the reporting structure. Keep America Great.

Dee McNenny — Jun 12, 2026
Subject: S7-2026-15 From: Dee McNenny Affiliation: Jun. 12, 2026 Quarterly reporting is essential to keeping everything transparent for investors. Strongly oppose anything less and the fraud that will accompany it. Stop enabling the people and businesses that want to steal from us!

Sent from Dee's iPhone

DeeAnn Rambo — Jun 12, 2026
Subject: S7-2026-15 Comment From: DeeAnn Rambo Affiliation: Jun. 12, 2026 Transparency and accountability are critical. I expect all of our government agencies to be this way. All day, every day. The SEC must continue to collect and report data on a quarterly basis. This is due diligence. This is transparency and accountability. No shadow operations. No shrouding in secrecy. Lay it all out in the table.

Deirdre Fahy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Deirdre Fahy Affiliation: Jun. 12, 2026 I am opposed to changing reporting from quarterly to bi-annually. I'm trying to wrap my head around who does this change serve? Donald Trump and his crypto-family? Probably. Me, the American Taxpayer just trying to have a life, not likely. Thanks but no thanks.

Deirdre Fahy
686 Courtland Avenue
Bridgeport CT 06605

Delicia Ivins — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Delicia Ivins Affiliation: Jun. 12, 2026 No thank you. We watch our investments closely. With two kids, and a short timeline/horizon, investments are a large portion of our retirement plan. We need quarterly reporting to maximize impact and decision making opportunities.

Delicia Ivins
Travel Agent
Greenville, SC

Sent from my iPhone

Delona — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Delona Affiliation: Jun. 12, 2026 Keep it quartly.

DEM Teal — Jun 12, 2026
Subject: S7-2026-15 Comment From: DEM Teal Affiliation: Jun. 12, 2026 It is imperative to keep the SEC's quarterly reporting intact. Quarterly reporting should remain the baseline. It supports price discovery, reinforces accountability and sustains investor confidence. Weaken it, and the effects will be clear: wider information gaps, higher capital costs and reduced trust.
Markets run on confidence. Confidence runs on information. Reduce the flow of reliable information, and the system does not become more efficient.

Donna Murphy

Demitra Wilder — Jun 12, 2026
Subject: S7-2026-15 Comment From: Demitra Wilder Affiliation: Jun. 12, 2026 I am Demitra Wilder, retired SLP, self managing my retirement accounts. I regularly review not only stock market trends but the fund results. Sometimes I wish reporting was required more frequently! I cannot imagine anyone saying, Nah. I don't need timely information! Reporting is now managed by various digital platforms and services. That is to say, functions built into software already in use by the various companies offering the funds. It is reported directly to me, again digitally. It is not added expense or time to them; it is important to me.

Denise McDonald — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Denise McDonald Affiliation: Jun. 12, 2026 A Big NO. Companies you're investing in need to report more than twice a year you need to know as the person investing what's going on!

Denise Morgan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Denise Morgan Affiliation: Jun. 12, 2026 Stop the 6 month blackout which stands to only benefit the large corporations.

Thank you
Denise Morgan

Denise Pratt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Denise Pratt Affiliation: Jun. 12, 2026 I am a 74 yo female, single for 30+ years, worked as a nurse Practioner for 43 years, put my 2 boys through college, had my own house and managed to put away a nest egg that I am presently living on along with my SS. I cannot survive on SS alone. I need my finances to keep growing not be diminished by a 1950's idea. Please DO NOT change the system!
Thank you,
Denise Pratt

Sent from my iPhone

Denise Pryor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Denise Pryor Affiliation: Jun. 12, 2026 Our country has turned lowering requirements so the Trump Family and billionaire's can continue to tear our country down. The famous trickle down economy has always been a scam. Please keep SEC reporting quarterly.
Dee Retired

Dee

Denise Roycewicz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Denise Roycewicz Affiliation: Jun. 12, 2026 Show me my money quarterly!!

Sent from my iPhone

DENISE SAUNDERS — Jun 12, 2026
Subject: S7-2026-15 Comment From: DENISE SAUNDERS Affiliation: Jun. 12, 2026 Transparency is everything.

Yahoo Mail: Search, Organize, Conquer

Denise Shirey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Denise Shirey Affiliation: Jun. 12, 2026 Don't cheat the U.S. citizens because the corrupt Heritage Foundation wants to ruin the middle class.

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denise tunnicliffe — Jun 12, 2026

Subject: S7-2026-15 Comment From: denise tunnicliffe Affiliation: Jun. 12, 2026 I do not feel corporate insiders should have an advantage. I am retired. All this information keeps me in the know. Denise Tunnicliffe

Sent from my iPhone

Denna Comatov — Jun 12, 2026
Subject: S7-2026-15 From: Denna Comatov Affiliation: Jun. 12, 2026 DK Wilson, retired from business management, California. By not reporting quarterly it's like giving you a get out of jail free card. Full transparency is what the American people want and deserve!!!

Sent from my iPhone

Dennis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dennis Affiliation: Jun. 12, 2026 "I like getting the figures quarterly, and I hope that stays."

We need to have as much information as possible about the companies we are investing in

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Dennis Haag — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dennis Haag Affiliation: Jun. 12, 2026 Please do NOT change the way reporting is done! It will make too big of change and damage livelihoods. Dennis Haag Citizen, investor Rock Falls, Illlinois

Yahoo Mail: Search, Organize, Conquer

Dennis Hish — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dennis Hish Affiliation: Jun. 12, 2026 Open and transparent books always with someone else's money.

Dennis Hish

Dennis Lear — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dennis Lear Affiliation: Jun. 12, 2026 This is a bad idea, reporting should be every month.

Dennis Oxley — Jun 12, 2026
Subject: S7-2026-15 From: Dennis Oxley Affiliation: Jun. 12, 2026 Keep United States corporations honest with quarterly reports.

Dennis

Sent from my iPhone

Devin Jarboe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Devin Jarboe Affiliation: Jun. 12, 2026 As an investor I oppose such an extreme decrease in transparency for the companies we invest in. A lot can happen in a business on a quarterly basis.

Thank you for your time,
Devin Jarboe

Sent from my iPhone

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devin miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: devin miller Affiliation: Jun. 12, 2026 We need quarterly reporting for transparency. What are you hiding that you would take that away? How are people suppose to know anything with these arcane changes? Do not change the rrporting schedule.

Sent from my iPhone

DEWITT GOULBOURNE — Jun 12, 2026
Subject: S7-2026-15 Comment From: DEWITT GOULBOURNE Affiliation: Jun. 12, 2026 I am opposed to the proposed change to quarterly reporting because studies in other countries have shown that it does not significantly improve corporate operations but provides less information to me, the retail investor.

DSG, retail investor

Sent from my iPhone

Diana Cowans — Jun 12, 2026
Subject: S7-2026-15 From: Diana Cowans Affiliation: Jun. 12, 2026 The quarterly reporting helps to ensure accountability. People who are following the law have nothing to fear. The corrupt have much to lose, as they should.

Sent from my iPhone

Diana Katsaros — Jun 12, 2026
Subject: S7-2026-15 Comment From: Diana Katsaros Affiliation: Jun. 12, 2026 Stop trying to hide quarterly reports. ALSO start putting a stop the people dropping the price of Silver so they can sell their shorts and not lose as much money.

Diana McBride — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diana McBride Affiliation: Jun. 12, 2026 We must keep Quarterly Reporting to maintain the financial stability of every American's life savings. Do not return us to a system that failed.
Signed,
Diana McBride
San Rafael, California

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diana rowe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: diana rowe Affiliation: Jun. 12, 2026 Do not change the reporting it will not be good for the future generations. Diana Rowe retired.

Sent from my iPhone

Diana Shipman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diana Shipman Affiliation: Jun. 12, 2026 Quarterly reporting supports transparency in business and allows investors a better picture of a company's overall health. I have no desire to see things change to twice a year reporting. Please leave the quarterly reporting as it is.
Diana Shipman
Volunteer Program Advisor
Springfield, VA

Diane — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane Affiliation: Jun. 12, 2026 Diane Traweek, retired, southern Maryland. Why would we revert back to a method that didn't work? Is this being done to save the corporations the costs of reporting quarterly at the expense of the common man's savings? I have worked for 50 years to save for my retirement only to have to worry about this scheme taking money away from me and giving allowances to big business.

Sent from my iPhone

Diane — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane Affiliation: Jun. 12, 2026 Please retain the current quarterly reporting schedule. As we have seen over the few years, a good deal can happen in a few months time and investors have a right to understand the standing of their investments in a timely manner.

Sent from my iPhone

Diane Craig — Jun 12, 2026
Subject: S7-2026-15 Comment From: Diane Craig Affiliation: Jun. 12, 2026 What the heck did s happening. No way should this action take place.

Sent from my iPhone

Diane Crockett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane Crockett Affiliation: Jun. 12, 2026 Diane Crockett
Retired, School Business Administrator
Seattle, WA

The small investor has little enough protection in the open market. It is critical to have information about a company's management and finances as often as possible. It is more than reasonable for the requirement to be quarterly. Less than that hinders the ability of the small investor to effectively manage their personal finances. They end up managing their investments with Blinders on. Please maintain the current reporting schedule.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Diane Doyle_Stratton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Diane Doyle_Stratton Affiliation: Jun. 12, 2026 No That is unexceptable. That's double standards and not fair to the public. It's unlawful to the citizens of the United States. DIANE STRATTON

Diane Dunbar — Jun 12, 2026
Subject: S7-2026-15 Comment From: Diane Dunbar Affiliation: Jun. 12, 2026 Businesses rely on public support and investment. Investors have every right to track their investments. Quarterly reporting is essential

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Diane Gaw — Jun 12, 2026
Subject: S7-2026-15 From: Diane Gaw Affiliation: Jun. 12, 2026 We need more accountability, not less.

Diane Graham — Jun 12, 2026
Subject: S7-2026-15 From: Diane Graham Affiliation: Jun. 12, 2026 Diane Graham, Entrepreneur, New York City. It matters because our whole financial structure is being destroyed for personal gain. Do nothing to encourage grift and bad fiscal behavior!

Sent from my iPhone

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diane mcalpine — Jun 12, 2026
Subject: S7-2026-15 Comment From: diane mcalpine Affiliation: Jun. 12, 2026 Only fair

Sent from my iPhone

Diane OSullivan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane OSullivan Affiliation: Jun. 12, 2026 My name is Diane OSullivan and I am a retired marketing director who worked in 3 large chemical companies over 36 years. I do not support moving to financial reporting for companies to every 6 months. As a retiree my investments support my lifestyle and social security and I do not want further stock variability that would put many retirees at risk.
External accountability for publicly traded companies is a necessary check on fraud and inaccuracy of reporting on results, which helps the world see the US stock market as a great investment opportunity. You have the data that shows not doing reporting quarterly led to reduced results and market confidence. Please don’t repeat that mistake.

Sent from my iPhone

Diane Poland — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane Poland Affiliation: Jun. 12, 2026 Thjs should not be changed to less regular reporting
Diane , New York, retired

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diane smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: diane smith Affiliation: Jun. 12, 2026 ARE YOU INSANE?!! EVERY 6 MONTHS?!! NO THANK YOU!! I ALREADY DON'T TRUST OUR GOV'T LET ALONE COMPANIES HANDLING MY MONEY!!! JUST GIVES COMPANIES MORE TIME TO HIDE THEIR TRAIL OF THEFT. OR, CHANGE THE LAWS LIKE TRUMP DOES. NOPE!! YOU GUYS HAVE COOKED YOUR OWN GOOSES. NOBODY TRUSTS THE GOV'T ANYMORE AND THIS WOULD JUST PROVE HOW FAR IN CAHOOTS YOU ARE WITH BIG MONEY!!!!

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diane timmins — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: diane timmins Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

Subject (as required by the SEC): My view on Rule S7-2026-15 Considering that individual investors are the backbone of this country they carry great weight for the countries future. By not giving them the same courtesy to information by cutting them out of the information loop in an exclusive timely manner you are excluding them from making valuable informed and educated decisions. The SEC should not be an exclusive club that prohibits free exchange from the public in lieu of favoring large funds & capital to always take the advantage of information first with this new rule. You realize that already happens too much on a grand scale and yet you choose to inhibit the integrity further. It's not always about the money when greed becomes rampant. Pleaee see reconsider this new ruling a more just ruling for all concerned that want to participate in adding to the market in an informed and timely manner rather than excluding them to simply becoming fodder to insider schemes. Thank you!

Diane Tipton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Diane Tipton Affiliation: Jun. 12, 2026 It's crazy that the government would want to end a system that helps investors make decisions about their investments. I don't see how this change helps mutual funds or individual investors.

Dianna Block — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dianna Block Affiliation: Jun. 12, 2026 Please keep companies reporting quarterly. It would be irresponsible for the government and the SEC to screw up Americans retirement accounts. Retired Americans depend on establishing and maintaining their retirement accounts. It definitely would be irresponsible for the government and the SET to screw with this. I believe these agencies are only interested in lining their own pockets and not listening to Americans. Dianna Block HUC

Yahoo Mail: Search, Organize, Conquer

Dianne Adams — Jun 12, 2026
Subject: SEC quarterly earnings requirement From: Dianne Adams Affiliation: Jun. 12, 2026 Sr Operations Manager
Intrado
My future retirement investments will determine how I live in the future. With inflation and other uncertainties it is vital to have insights into at least quarterly earnings of the companies invested in order to make decisions affecting my family’s finances potentially for generations. There should be more not less transparency. Do not change the requirement for companies to report quarterly earnings and financial data for the sake of investors.

Sent from Yahoo Mail for iPhone

Dianne Elliston — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dianne Elliston Affiliation: Jun. 12, 2026 ItsMY money. I am allowing companies to use my money. I deserve to be notified at the least quarterly of what companies are doing with MY MONEY!

Dianne Furrer — Jun 12, 2026
Subject: S7-2026-15 From: Dianne Furrer Affiliation: Jun. 12, 2026 I, Dianne Furrer, am currently a self employed solutions provider.
Areas of expertise include
audit (IT, Finance, Safety, Child care facilities, DISA, SOX),
IT specialist,
Computer security,
network administrator,
Systems integration,
bookeeping,
office administration,
and training in the military, public, and private sectors.

In addition to a BS in mathematics and Computer Science, I hold an MS in Industrial Engineering.

Post graduate credentials include the international credentials:
Certified IT Systems Auditor (CISA)
And
Certified Information Systems Security Professional (CISSP).

I am located in NJ with family spread across the country including FL, TX, CO, and CA.

My education, background,and work experience has taught me that

Accountability is critical!
Audits are an important tool.

Why?
Investors of all levels have the right to know in a timely manner how their money invested in the company is being used and spent.

Most of the county has no "Golden parachute " and has planed for retirement by investing and providing capital for these companies.

Reducing transparency including the required reporting and/or penalties for misrepresentation, fraud, ... is a recipe for disaster as well as a change in the conditions under which people invested.

Please do not remove or essen transparency or reduce the number of times/year that those entrusted to wisely use the investments must report andtake accountability for their actions.

Thank you.

Dianne Kull — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dianne Kull Affiliation: Jun. 12, 2026 Dianne Kull. Retired. Cooperstown, NY. Cutting down on transparency could very adversely affect my retirement income.

Dianne Rose — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dianne Rose Affiliation: Jun. 12, 2026 I'm As a shareholder I ask that the quarterly reporting rule remain in place, every six months is too long to be able to assess a companies financial health

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djhan486 — Jun 12, 2026
Subject: S7-2026-15 From: djhan486 Affiliation: Jun. 12, 2026 The current rules came out of the Enron scandal. Only a crook would want to walk any of that back. So, naturally, the crooks andvliars are going to slowly abrogate the rule that wasn't even tough enough, or enforced enough, anyway.

Let it alone.

Donald Hanrahan

Sent from my Galaxy

Dobermom — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dobermom Affiliation: Jun. 12, 2026 My name is Tina Holt. I'm a retired NICU nurse and depend on my IRA to keep me solvent, as Social Security is being constantly threatened by the current administration. I scrimped, saved and did without many things during my working years so I could be assured of a somewhat comfortable retirement. Now I literally fear for my very future. With all due respect, every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Dolly Garlo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dolly Garlo Affiliation: Jun. 12, 2026 I have been actively involved in the stock market throughout my adult life. I very much value the quarterly reports

required of companies, and respectfully request - insist in fact - that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. They provide important insights to investors and financial advisors.

Thank you.

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Dolly M. Garlo, RN, JD
Salt Lake City, Utah 84121
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Dominique Peart — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Dominique Peart Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This means I won't get the bare minimum truth from companies. This will make it 100x easier for them to take my money and run! The American people would be operating blindly -- that's unfair and dangerous.

Don Byers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Don Byers Affiliation: Jun. 12, 2026 Keep going!! This is our thing!

Sent from my iPhone

Don Carlos — Jun 12, 2026
Subject: S7-2026-15 Comment From: Don Carlos Affiliation: Jun. 12, 2026 Stop supporting the insiders

Don Carlos
850 380 6871

Don Gillespie — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Don Gillespie Affiliation: Jun. 12, 2026 Don Gillespie, Senior Director

RE: Strong Opposition to Proposed Shift from Quarterly to Semi-Annual Corporate Financial Reporting

Dear Secretary Countryman,

I am writing to express my firm and unequivocal disagreement with any proposal by the Securities and Exchange Commission (SEC) to reduce the mandatory financial reporting frequency for public companies from quarterly (Form 10-Q) to semi-annually. While proponents frequently argue that semi-annual reporting mitigates corporate "short-termism" and cuts administrative expenditures, empirical market data and financial literature demonstrate that reducing reporting frequency severely harms market efficiency, elevates stock price volatility, and increases information asymmetry for investors.
The current quarterly cadence acts as a vital "reality check" for the market (Fields, 2019). Moving to a semi-annual framework would fundamentally erode the transparency that makes the United States capital markets the most robust and trusted in the world.

A transition away from quarterly reporting ignores substantial academic and statistical evidence regarding market returns, volatility, and information processing. I urge the Commission to consider the following data points and structural risks:
1. Heightened Stock Price Volatility and Price Shocks
When financial disclosures are delayed by six months rather than three, information accumulates in a vacuum. Cross-market empirical analyses tracking quarterly versus semiannual reporting regimes indicate that while quarterly reporters experience fast normalization of stock prices, less frequent reporting significantly amplifies contemporaneous volatility and forces massive, disjointed immediate price reactions when news is finally released (Ritter, 2025).
Without steady, structured quarterly updates, investors are forced to spend substantial capital and effort "guessing" corporate performance. This environment transforms regular earnings announcements into high-stakes, highly volatile shocks.
2. Disproportionate Vulnerability to Macroeconomic Spillovers
When domestic companies do not report earnings for prolonged intervals, their stock returns become highly sensitive to outside noise. Financial research reveals that Low Reporting Frequency (LRF) firms face severe "information spillovers," leaving them up to three times more sensitive to macroeconomic shocks and negative industry bellwether news during the quarters they remain silent (Arif, 2016).
Relying on external industry signals to estimate a silent company’s valuation damages pricing accuracy and triggers unwarranted, synchronized sell-offs across sectors.
3. The Fallacy of the "Short-Termism" Cure: The U.K. Precedent
The argument that removing quarterly requirements prompts long-term strategic behavior is thoroughly debunked by real-world data. Following the United Kingdom's Financial Conduct Authority (FCA) removal of mandatory quarterly management statements, comprehensive studies discovered that stopping mandatory quarterly disclosures did not result in an increase in corporate capital investment, nor did it alter the short-term time horizons of company executives (Nallareddy et al., 2021).
Instead, the empirical reality of reducing reporting frequency shows a steep degradation in market quality:

Loss of Analyst Coverage: Firms that exercised the option to drop frequent reporting suffered a significant contraction in analyst coverage and a corresponding rise in information asymmetry (Nallareddy et al., 2021).

Migration to Management Guidance:
Rather than abandoning short-term targets, companies shifting away from quarterly filings simply replaced regulated, structured financial reporting with un-audited, speculative managerial guidance—increasing the percentage of firms issuing guidance from 28% to 50% (Nallareddy et al.,

2021).

In summary, the strength of the U.S. capital markets rests entirely on the timely, predictable, and accurate flow of historical financial data (Fields, 2019). Forcing investors to navigate six-month blind spots suppresses market liquidity, widens bid-ask spreads, and penalizes retail investors who lack access to expensive alternative data channels. Short-term executive thinking is a cultural and structural compensation issue; it cannot be solved by starving the market of transparent financial facts.

I STRONGLY urge the Commission to reject any measures aimed at diluting the mandatory quarterly reporting framework.

Thank you for your time and your continued commitment to protecting investors and maintaining fair, orderly, and efficient markets.

Sincerely,

Don Gillespie

Don Lowe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Don Lowe Affiliation: Jun. 12, 2026 What are the benefits of changing the reporting to me? I see NO reason for changing the reporting!

Sent from my iPhone

Don Murdoch GSE BTHb — Jun 12, 2026
Subject: S7-2026-15 Comment From: Don Murdoch GSE BTHb Affiliation: Jun. 12, 2026 We MUST have accountability! Keep up with quarterly reporting.

Reasons abound, primary one is transparency.

Thumbed or voiced from mobile device ...

Don Taylor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Don Taylor Affiliation: Jun. 12, 2026 Donald D. Taylor, PE Emeritus
I am an investor in multiple companies and mutual funds. The quarterly reporting that is currently required is beneficial . It should be maintained as is.

Don Wooten — Jun 12, 2026

Subject: S7-2026-15 Comment From: Don Wooten Affiliation: Jun. 12, 2026 Quarterly

Yahoo Mail: Search, Organize, Conquer

Donald Braun Jr — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donald Braun Jr Affiliation: Jun. 12, 2026 The system is working great financial markets are exactly how they're supposed to be leave. Reporting is quarterly!

Sent from my iPhone

Donald Guy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donald Guy Affiliation: Jun. 12, 2026 When you hide information for 6 months trust evaporates! Don't become an organization that appears or has something to hide. People's first instinct is they are crooked! Don Guy

Sent from my iPhone

Donald Kinner — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donald Kinner Affiliation: Jun. 12, 2026 Money..is why the government would do such a thing.we (the American Public).. are sooo tired of money being shuffled around by a "government" that can and does whatever it wants to with money you pay them, for nothing. Enjoy the future....

Donald Kinner — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donald Kinner Affiliation: Jun. 12, 2026 Money..is why the government would do such a thing.we (the American Public).. are sooo tired of money being shuffled around by a "government" that can and does whatever it wants to with money you pay them, for nothing. Enjoy the future..

Donald Kinner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donald Kinner Affiliation: Jun. 12, 2026 And why would we go back to 1955 rules? MONEY!!! As if everything wasn't going to be good enough for politicians or cash mongers anywhere.

Donald Langford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donald Langford Affiliation: Jun. 12, 2026 Are the financials too hard to sign? Is it too much to ask that CEOs know what's going on in their companies and confirm it? These regulations are there to protect and inform investors and debtors. Business has never been able to regulate itself. Keep the quarterly requirements.

Donald Morey — Jun 12, 2026
Subject: S7-2026-15 From: Donald Morey Affiliation: Jun. 12, 2026 We have enough dishonesty and deceit in this country! Kep these Enron inspired rules in place. Msr. D. Donald Morey

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Donald Sims — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donald Sims Affiliation: Jun. 12, 2026 My name is Donald Sims Retired mid seventies, east central Alabama. I'm on social Security and a small pension. I would like to know how my investments are doing quarterly so I would know what to do, leave as is, move, ect. I'm not very able to work anymore and don't want to run out of money before I pass on

Sent from my iPhone

Donna Anglin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Anglin Affiliation: Jun. 12, 2026 Please stick to quarterly reporting as this really helps my husband and I make decisions on managing our retirement accounts! Transparency is critical to ensure that the public can see how a company's doing and can help to allow any fraud to get noticed by someone outside the company. Allowing a company to not report for 6 months can give insiders too much time to quietly sell if things aren't going well and does not protect the general public which is what the SEC is supposed to do! Remember Enron, Maddof, etc! Please do the right thing for regular people as any savings from only reporting twice a year is minimal for companies and the potential risk to the public is big!

Get Outlook for iOS

Donna Calhoun — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Calhoun Affiliation: Jun. 12, 2026 Stop allowing the wealthy to profit off our ignorance. Insider trading is bad enough already. Don't give them more time to do it.

Sent from my iPhone

Donna Cinelli — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Cinelli Affiliation: Jun. 12, 2026 I'm retired and depend on my investments to survive. I need financial information in a timely manner. 6 months is not acceptable!

Donna Conklin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna Conklin Affiliation: Jun. 12, 2026 Donna Conklin.

Retired and living on a small investment portfolio. Older Americans are faced with higher inflation, fewer available housing options and higher insurance and healthcare costs as we need more medical intervention to support our lives. Quarterly reporting is necessary to ensure big companies are keeping accurate records and giving investors the best information on their businesses. The top 80 companies in the US paid No Taxes on their billions of profits. Investors need to keep these companies accountable and give them the benefits they deserve.

Sent from my iPhone

Donna Creech — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Creech Affiliation: Jun. 12, 2026 What are you thinking? There's a good reason there are quarterly reports. So no one can hide their failings or their successes for a half year. Really. Whose side are you on?

Sent from my iPhone

Donna Ennis — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Ennis Affiliation: Jun. 12, 2026 This strategy is bad. An investor needs better reporting. Quarterly is barely enough as far as I am concerned. Six months would allow for cover ups and bad decisions in investing. If you want to actually do something for investors go to monthly reports not 6 months. Bad business practices.

Sent from my iPhone

Donna Hendrickson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Hendrickson Affiliation: Jun. 12, 2026 Stop fraud early. Keep the oversight to quarterly.
Donna Hendrickson, Retired clinical quality manager

Donna Hopkins — Jun 12, 2026
Subject: S7-2026-15 From: Donna Hopkins Affiliation: Jun. 12, 2026 No neon sweetheart deals with CEOs. I had a friend lose entire retirement to them!

Donna Kirby — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna Kirby Affiliation: Jun. 12, 2026 I see my retirement online whenever I want to look which is usually twice a month. If it starts being hidden I will withdrawal it. The government has taken social security out of my check for 48 years and mishandled it. I will put my money in a jar before I let them use my retirement money.

Sent from my iPhone

Donna Limper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna Limper Affiliation: Jun. 12, 2026 My name is Donna Limper. I am an individual investor in Illinois managing my own portfolio. Three reasons this is bad for individual investors like me: 1) Corporations can sit on bad news for six months, allowing insiders to quietly sell their shares to me (or my ETF) before the bad news tanks the stock, 2) Six dark months allows fraud to fester unnoticed, 3) The supposed savings are tiny and they won't go to individual investors like me. Public anger is already high against corporations. Many social media posts highlight frustration with the federal tax system centered on increasing perceptions of unfairness at the top. A new Pew Research Center analysis found that about six in 10 Americans say they are bothered “a lot” by the belief that corporations do not pay their fair share in federal taxes. Robust citizen protests are growing centered on authoritarian slide. I can see future protests centering on anti-corporate sentiment. Just as important, this would make our current k-shaped economy worse, dampening broad-based consumer demand with resultant risk to our economy. The EU moved to semi-annual reporting and Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. America tried this once, between 1955 and 1970 and less transparency came with lower returns and valuations. A return to those rules could mean losing a third, or even half, of my life savings. I vehemently oppose this change -- and will be sharing the SEC's proposal to cut everyday Americans' right to Wall Street transparency in HALF!!!!

Donna Limper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna Limper Affiliation: Jun. 12, 2026 My name is Donna Limper. I am an individual investor in Illinois managing my own portfolio. Three reasons this is bad for individual investors like me: 1) Corporations can sit on bad news for six months, allowing insiders to quietly sell their shares to me (or my ETF) before the bad news tanks the stock, 2) Six dark months allows fraud to fester unnoticed, 3) The supposed savings are tiny and they won't go to individual investors like me. Public anger is already high against corporations. Many social media posts highlight frustration with the federal tax system centered on increasing perceptions of unfairness at the top. A new Pew Research Center analysis found that about six in 10 Americans say they are bothered “a lot” by the belief that corporations do not pay their fair share in federal taxes. Robust citizen protests are growing centered on authoritarian slide. I can see future protests centering on anti-corporate sentiment. Just as important, this would make our current k-shaped economy worse, dampening broad-based consumer demand with resultant risk to our economy. The EU moved to semi-annual reporting and Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. America tried this once, between 1955 and 1970 and less transparency came with lower returns and valuations. A return to those rules could mean losing a third, or even half, of my life savings. I vehemently oppose this change -- and will be sharing the SEC's proposal to cut everyday Americans' right to Wall Street transparency in HALF!!!!

Donna Litvinas — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Litvinas Affiliation: Jun. 12, 2026 Having been an executive at a fortune 50 company for many years, I strongly feel quarterly reporting is an absolute necessity for transparency for stakeholders A lot can go wrong and unreported in six months. Donna Litvinas

Sent from my iPhone

Donna Lopez — Jun 12, 2026
Subject: S7-2026-15 From: Donna Lopez Affiliation: Jun. 12, 2026 Americans want transparency in their financial dealings. Please save Quarterly Reporting.
Donna Lopez, retired educator, Philadelphia, PA

Sent from my iPhone

Donna McDonald — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna McDonald Affiliation: Jun. 12, 2026 Reporting needs to be done quarterly. This has been proven to be the best system. Do not change it.

Sent from my iPhone

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donna mulhearn — Jun 12, 2026
Subject: S7-2026-15 From: donna mulhearn Affiliation: Jun. 12, 2026 Keep them from stealing!!! You have the authority & power to prevent this!!! Please continue to help!!!

Donna Poling — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Donna Poling Affiliation: Jun. 12, 2026 We deserve as investors to have quarterly reporting at the bare minimum. Why are they trying to make everything more secretive?
We no longer have pensions, and now you want to erase some of what we have accumulated through republican led mind tricks? No! Do what is right for the people.
Donna P.
Instructional aide

Donna Schmidt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Schmidt Affiliation: Jun. 12, 2026 Donna Schmidt, Special Education Teacher. As I approach retirement, the investments made through my 403b and pension fund are literally critical for my survival as I, and my husband get older. We need income to survive and have worked long and hard to save/invest this money over the years. You have no right to to take away our ability to see what is happening with OUR MONEY!! You must KEEP QUARTERLY REPORTING!!!

Donna Sottile — Jun 12, 2026
Subject: S7-2026-15 From: Donna Sottile Affiliation: Jun. 12, 2026 Keep present reporting requirements.
Donna Sottile
Michigan

Donna Stein — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donna Stein Affiliation: Jun. 12, 2026 Keep the reporting quarterly… consumers want/deserve that transparency.
quit trying to hide everything from the people you are supposed to be representing!

Thank You, Donna

PRIVILEGE AND CONFIDENTIALITY STATEMENT

This message contains information which may be confidential and privileged. Unless you are the addressee (or authorized to receive e-mails for the addressee), you may not use, copy or disclose to anyone this message or any information contained in this message. If you have received this message in error, please advise the sender by reply e-mail and delete the message. Thank you.

Donna Wiles Retired registered nurse — Jun 12, 2026
Subject: File No. S7-2026-15 From: Donna Wiles Quarterly updates from the Securities and Exchange Commission help promote transparency, keep investors informed of important developments, and strengthen confidence in the fairness and integrity of the financial markets.
Donna Wiles, retired RN, Pennsylvania

Donnell Robinson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Donnell Robinson Affiliation: Jun. 12, 2026 Please do not change, workers are suffering enough as it is! 6 month window way to much time to allow books etc to be corrupted

Sent from my iPhone

Dorea Burkamper — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dorea Burkamper Affiliation: Jun. 12, 2026 In this day and age of transparency and readily available information, there is no reason to not continue quarterly reporting and updates from the SEC! Please do not extend this to six months to benefit investors.

Thank you.

Dorea Burkamper
Concerned Constituent
Cedar Rapids, Iowa

Sent from my iPhone

Dorene Deno — Jun 12, 2026
Subject: S7-2026-15 From: Dorene Deno Affiliation: Jun. 12, 2026 Please keep the quarterly reports. 6 months is too long, I need to be able to make changes as needed. Thank you for your attention to this.

Doretha Phillips Retired — Jun 12, 2026
Subject: File No. S7-2026-15 From: Doretha Phillips The proposed change, S7-2026-15 regarding bi-annual reporting puts the average pensioner and non-institutional investor portfolios at significant risk because they do not have access to critical information necessary to manage their financial decisions. Corporate retirement plans have historically imposed and exposed average citizens to the whims and bad decisions of bad actors in the market. The instability of our national economy and inflated valuations puts us on the road to another dangerous economic crisis unlike the 2008 and Covid crisis; thus removing the ability for people to shift their portfolio positions to mitigate loss. Wealthy insiders have the means, access and knowledge of major business sector shifts before catastrophe strikes and are able to change positions sparing them from the fallout. This is not a tenable proposal for ordinary constituents and I ask that you rescind it.

Doris Constant — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Doris Constant Affiliation: Jun. 12, 2026 Doris Constant, retired, Santa Rosa California. As a retired person with a very modest IRA, I feel it is the SECs responsibility to ensure that the people who have worked their entire lives to save and invest for retirement are protected from the potential consequences of improper reporting practices. Reporting only twice a year instead of quarterly not only increases the risk of financial mismanagement, but history has also shown that this method adversely affected returns for investors. Modern Portfolio Theory requires diligence in following market trends. Semiannual reporting will hinder this greatly. Please act in the interest of ALL investors, not just institutional traders.

Get Outlook for iOS

Doris McGee — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Doris McGee Affiliation: Jun. 12, 2026 Please continue quarterly reporting. It gives us opportunity for correction along the way. Twice a year is simply not enough.

Sent from my iPhone

Doris Wiur — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Doris Wiur Affiliation: Jun. 12, 2026 Leave it alone and continue to require quarterly reporting. This method of tracking and the information provided to investors is necessary. It holds companies to a higher level of responsibility and transparency. If it’s

not broken don’t mess with it

D. Wiur
NJ

Thank You,
Doris Wiur

Dorothea Rastegar — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dorothea Rastegar Affiliation: Jun. 12, 2026 I am retired and dependent on income from IRAs, money carefully saved for many years. Quarterly reporting keeps the market more stable. Requiring only semi-annual reports is moving backward and will negatively affect many people. Dorothea Rastegar California

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Dottie Donofrio — Jun 12, 2026
Subject: S7-2026-15 From: Dottie Donofrio Affiliation: Jun. 12, 2026 So much criminal activity Definitely keep the quarterly filing AND REPORTing

Sent from my iPhone

Doug Hoyt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Doug Hoyt Affiliation: Jun. 12, 2026 Public is PUBLIC! QUIT giving Wall Street or "Publicly" traded companies all the protections as well as subsidies and carving out protections from lawsuits.

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douglas mende — Jun 12, 2026
Subject: S7-2026-15 Comment From: douglas mende Affiliation: Jun. 12, 2026 If you want to change the reporting, change it to MONTHLY! We get monthly statements from our bank accounts. It’s our money but, you want to benefit the financial institutions at our expense. You are a disgrace for even considering this!!! Douglas Mende, Belmar NJ, I’m retired and need my money to live on. I’ve saved my whole adult life for this , not for you to favor the already rich financial institutions!!!

Sent from my iPhone

Dow Jones — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Dow Jones Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
My view on Rule S7-2026-15 the SEC proposal is bad for investors:

Less transparency. Investors would receive comprehensive financial reports only twice a year instead of every quarter, increasing the time between mandatory disclosures.
Larger information gaps. Professional investors often have more resources to gather information between reporting periods. Retail investors may be more dependent on scheduled SEC disclosures, so less frequent reporting could widen the information advantage of institutions. This concern has been raised by market participants discussing the proposal.
Delayed recognition of problems. Earnings deterioration, liquidity issues, or operational challenges could take longer to become visible through required filings.
Potentially greater volatility. When six months of results are released at once, the market may need to absorb more information in a single event, leading to larger price reactions.
Reduced accountability. Quarterly reporting forces management to regularly explain performance and risks. A semiannual system reduces those formal accountability checkpoints.

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dpbbfgwyn — Jun 12, 2026
Subject: S7-2026-15 Comment From: dpbbfgwyn Affiliation: Jun. 12, 2026 This doesn't make since, as an investor I would like to keep informed and less information puts me at a disadvantage. Making this change could have disastrous consequences.

Peggy Gwyn

Sent from my Galaxy

Dr. McBrick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Dr. McBrick Affiliation: Jun. 12, 2026 My name is Mike and I'm a university professor from Florida. In 2021, I was diagnosed with brain cancer and had a craniotomy. I worked hard for 35 years and invested everything extra I had into the market every 2 weeks that whole time. I'm sure those investments helped the economy and the companies and organizations in which I invested. My investments are all that I have to live on and spent my entire life accumulating - divorce took half of the investments as well. To only have companies report every six months instead of quarterly would cause my investments to pay dividends even less resulting in me having everything I worked for decades as tens of millions of Americans have much less and effectively we will have worked our entire life helping others get rich now for a pittance of what we contributed. We've tried this before in the USA and it was proven that it resulted in lower dividends. History should be a lesson. Do not change the rule! It only makes the rich richer and sacrifices the masses who have dutifully invested. Real lives are behind the numbers. Families and people. Please do not do this. For people like me and for all - it has the good possibility of ruining our lives. It surely will mine. Thank you.

Dr. Roselyn Rauch — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dr. Roselyn Rauch Affiliation: Jun. 12, 2026 I want to be informed! Roselyn Rauch Retired Educator

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Dr.,Christine Edwards Asst. Prof. of Ethics/Law in Dentistry — Jun 12, 2026
Subject: File No. S7-2026-15 From: Dr.,Christine Edwards Absolutely NOT! The government is taking tooooo much already- we should not give it more opportunities to fleece its citizens!! A ‘lack of information’, less disclosures is about deceit-

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Drew Howard — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Drew Howard Affiliation: Jun. 12, 2026 Please keep the SEC filings quarterly to protect the American people. Thank you.

Sent from my iPhone

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dsavoie2 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: dsavoie2 Affiliation: Jun. 12, 2026 Keep quarterly reports

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ducttape Lane — Jun 12, 2026
Subject: S7-2026-15 Comment From: ducttape Lane Affiliation: Jun. 12, 2026 Sit down do your job to protect the citizens not the corporations. Keep the same. This is why we had to get trump to take the power from your unions. You dumbasses can't forget who pays your wages

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Dustin Alt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Dustin Alt Affiliation: Jun. 12, 2026 I'm a CPA who has worked for publicly traded companies and have seen the short term shenanigans done to make Quarterly numbers. I'm glad you are going to seminannual reporting.

E J. — Jun 12, 2026
Subject: S7-2026-15 Comment From: E J. Affiliation: Jun. 12, 2026 Do not drop quarterly reports.

Earl F. Merritt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Earl F. Merritt Affiliation: Jun. 12, 2026 I am opposed semiannual reporting as a threat to financial security. Earl Merritt

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Ed Bonner — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Ed Bonner Affiliation: Jun. 12, 2026 Quarterly reporting provides the operational and financial transparency required to give investors the confidence to invest in the US market. Money will flow out of the US if current transparency is reduced and/or eliminated.

Sent from my iPhone

Ed Fanjoy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ed Fanjoy Affiliation: Jun. 12, 2026 Why wouldn't you? See Enron.

Ed Fanjoy

Edna — Jun 12, 2026
Subject: File No. S7-2026-15 From: Edna Rule change comment: If a company is an entity and has rights like citizens, then it should maintain its business and make reports at least quarterly to give shareholders an ongoing look into whether or not their investment options are in line with their goals.

Eduardo Perez Nungaray — Jun 12, 2026
Subject: S7-2026-15 Comment From: Eduardo Perez Nungaray Affiliation: Jun. 12, 2026 We demand quarterly reports to allow us information on the health of companies.

Edward Alt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Edward Alt Affiliation: Jun. 12, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Please keep these reports quarterly

Edward M. Alt
8704 NW 81st Ter
Kansas City, MO 64152
816-204-6506

EDWARD Schabert — Jun 12, 2026
Subject: Comment on S7-2026-15 From: EDWARD Schabert Affiliation: Jun. 12, 2026 Keep current reporting schedule.

Thank you.

Terry Schabert

Edward Shelton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Edward Shelton Affiliation: Jun. 12, 2026 This proposal puts the average retirement more at risk. The longer the blind spot, the more risk involved. I want my retirement more safe than now, not less visible. Change is not beneficial to the retirement investors who have the most to lose. I vote NO!

EdwinParker Parker — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: EdwinParker Parker Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
As a retail investor please give us a level playing field
thank you

Efthimia Leonardi — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Efthimia Leonardi Affiliation: Jun. 12, 2026 Please do not revert to semi-annual reporting. We need the transparency to maintain trust and to promote growth

Sent from my iPhone

Eileen Commane — Jun 12, 2026
Subject: S7-2026-15 From: Eileen Commane Affiliation: Jun. 12, 2026 I wouldn’t mind monthly!

Sent from my iPhone

Eileen Graciano — Jun 12, 2026
Subject: S7-2026-15 Comment From: Eileen Graciano Affiliation: Jun. 12, 2026 I feel that quarterly reporting should be kept in place. As an investor I want to be aware of how a company is handling

it's business, how it is managing in ecomic periods of stress. An informed investor is the right of all who own a small part in a company. I feel that quarterly reporting should stay in place for the benefit of the little guy who doesn't have that much leverage. Thank you for listening.

Eileen Graciano

Eileen Nittler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eileen Nittler Affiliation: Jun. 12, 2026 I value transparency and updated information in my stock portfolio, as in most aspects of my life. This would not be a wise move for investors and there is no compelling reason to make the change. I am asking for the benefit of myself and the economy as a whole, to maintain quarterly report requirements. Thank you for your attention to this matter.

Eileen Nittler

Eileen Rowan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eileen Rowan Affiliation: Jun. 12, 2026 Repeating failed ideas, failed concepts, doesn’t make them work any better than the first time! Please stop putting our investments, and future investments and savings, at risk!

Sent from my iPhone

Elaine Madere — Jun 12, 2026
Subject: S7-2026-15 From: Elaine Madere Affiliation: Jun. 12, 2026 Keep them honest! Too many opportunities for Fraud!! careful checks and balances are needed to protect investors

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Elaine Sommerfeld — Jun 12, 2026
Subject: S7-2026-15 Comment From: Elaine Sommerfeld Affiliation: Jun. 12, 2026 This would be unfair to the American working class. We no longer have pensions and have to rely on our investments.

Get Outlook for iOS

Elana Floyd-Kennett — Jun 12, 2026
Subject: S7-2026-15 From: Elana Floyd-Kennett Affiliation: Jun. 12, 2026 Accountability matters everywhere.
Folks with significant financial power wield many other forms of power and influence.
As a licensed psychotherapist, I am ethically accountable for every one of my client's well being.
Humans have many choices.

CEO'S must continue to accurately report quarterly about their companies.
This matters to me as an ordinary citizen because integrity is a choice. Honesty is a choice.
Yet, regulations hold us to a higher level of accountability.
Elana Floyd- Kennett, LCSW
Carbondale, IL

Eleanor Sanchez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eleanor Sanchez Affiliation: Jun. 12, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Elena Gabor — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elena Gabor Affiliation: Jun. 12, 2026 Keep the reporting quarterly. Instead of reducing the reporting, you should increase it for transparency and oversight.

Elena

Elisa Mason — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elisa Mason Affiliation: Jun. 12, 2026 We should receive information regarding publicly held companies quarterly! Transparency =Trust!
I am a teacher who must post grades quarterly. Any entity worthy of my investment trust should post their corporate earnings/dividend numbers quarterly as well.

Elise Torre — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Elise Torre Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please do not go forward with Rule S7-2026-15. It gives another advantage to well connected investors at the cost of denying individuals and their financial planners access to reliable data from corporations. This is a rule for the "haves" at the expense of the current and future for the more "have nots" to come. This is a plausible result of the implementation of S7-2026-15.

Thank you for considering my opinion of this rule.

Eliya Lobo — Jun 12, 2026
Subject: S7-2026-15 From: Eliya Lobo Affiliation: Jun. 12, 2026 KEEP THE LAW AS IT IS !!!! Why should they be given a free pass to cheat more than they already do????
They think they are above the law and can change any law at their will on a whim.
And they have the GALL to talk about "entitlements" when it comes to senior's Social Security or the poor , Social Services, when they are actually making sure they are the most "entitled" of all.
It is an abomination!!!

They should all go to prison!!!
Elizabeth
Lobo,
Retired Healthcare Professional
Arlington WA

Yahoo Mail: Search, Organize, Conquer

Eliz David — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eliz David Affiliation: Jun. 12, 2026 Elizabeth David, BIM Manager, New York I am close to retiring, and we need to keep the fund managers accountable. Therefore, we need repors four times a year.

Sent from my iPhone

Elizabeth A Scully — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizabeth A Scully Affiliation: Jun. 12, 2026 Stand up for the small investors, will you?

Sent from my iPhone

Elizabeth Cangemi — Jun 12, 2026
Subject: S7-2026-15 From: Elizabeth Cangemi Affiliation: Jun. 12, 2026 Keep the required corporate reporting quarterly!

Sent from Proton Mail for iOS.

Elizabeth Edwards — Jun 12, 2026
Subject: S7-2026-15 Comment From: Elizabeth Edwards Affiliation: Jun. 12, 2026 Keep the reporting quarterly!

Elizabeth Essig — Jun 12, 2026
Subject: S7-2026-15 From: Elizabeth Essig Affiliation: Jun. 12, 2026 I use the quarterly report to manage my retirement savings. Budgeting is required these days. The Quarterly reports are a necessity. Thank you for your assistance in this matter.
E. Essig

Elizabeth Finch — Jun 12, 2026
Subject: S7-2026-15 Comment From: Elizabeth Finch Affiliation: Jun. 12, 2026 I use this information to pinpoint my investment strategy. Keep giving investors a quarterly report.

Sent from my iPhone

Elizabeth Levesque — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Levesque Affiliation: Jun. 12, 2026 Please do not roll back reporting. The US economy can not take on any further hits. At some point citizens will realize this is an act of war on the middle and lower classes and respond in kind. Don't further destroy our savings and futures. My savings were once already destroyed in 2008. I cannot suffer that kind of set back again. My child should not suffer for greedy decisions. My retired parents shouldn't as well after a lifetime of labor.

Elizabeth Levesque
Content Manager/Digital Marketing Specialist
Lansdowne, PA

Elizabeth Nelson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Nelson Affiliation: Jun. 12, 2026 We are an elderly, retired couple whose modest investment portfolio is an essential protection of our standard of living. We do not trust the corporations using our invested funds to prioritize our personal financial concerns. We, therefore, do not support the weakening of oversight, specifically the elimination of quarterly reporting. This is of particular concern in our present era of erratic federal administration. Corporations and public entities need more, not less, transparency and legal oversight. Do not allow a return to laissez faire management of the American peoples' financial well being. Byron & Elizabith Nelson, Rancho Palos Verdes, CA. 90275

Elizabeth Reyna — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Reyna Affiliation: Jun. 12, 2026 Do not roll back reporting regulations. This would be harmful to American investors.
Elizabeth Reyna

Sent from my iPhone

Elizabeth Rivera — Jun 12, 2026
Subject: S7-2026-15 From: Elizabeth Rivera Affiliation: Jun. 12, 2026 I am a citizen who who is requesting that reports are kept quarterly to make sure everyone is held accountable!!!

ELIZABETH SANDERS — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ELIZABETH SANDERS Affiliation: Jun. 12, 2026 Elizabeth

Sanders, Store Admin, Schaumburg, IL
Leave reporting the way it is. There is absolutely no reason to change this back to the way it was years ago. Time to stop trying to make it less transparent for consumers. It's not better for the average person, would only benefit big business who already makes more than enough profit. Frustrating as heck all of these current administration attempts at pocketing more money.

Sent from my iPhone

Elizabeth Vellutini — Jun 12, 2026
Subject: S7-2026-15 Comment From: Elizabeth Vellutini Affiliation: Jun. 12, 2026 Keep disclosure reporting quarterly! If you move it to 6 months, then more time for corporate corruption! Let's keep the light on this!

Elizabeth Vellutini

Elizabeth Y. — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Y. Affiliation: Jun. 12, 2026 Please do not change the reporting system. Keep as is on a quarterly basis for the general public to understand and make it easier for younger generation to learn the importance of investing. Thank you.
Elizabeth Y. Baltimore, MD.

Elizete Groenendaal — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elizete Groenendaal Affiliation: Jun. 12, 2026 Elizete Perez Groenendaal, Educational Consultant, NY

I care deeply for quarterly financial reporting because transparency is critical to maintain accountability and governance. This in turn builds investors confidence and stock value. Sincerely, Elizete

Sent from my iPhone

Ellen batka — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ellen batka Affiliation: Jun. 12, 2026 Please keep the reporting on a quarterly schedule .
Ellen Batka, Illinois.

Ellen Batka

Ellen Brown — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ellen Brown Affiliation: Jun. 12, 2026 Ellen D T Brown Retired Financial Analyst
Please don't decrease the reporting to less than quarterly. Our whole retirement funding is at stake. We did all the right things and are set to have a somewhat comfortable relationship retirement. We should have just enough to survive. Please don't destroy that.

Ellen Harris — Jun 12, 2026
Subject: S7-2026-15 From: Ellen Harris Affiliation: Jun. 12, 2026 Keep CEOs quarterly reporting.. .they need to be accountable for the massive massive effects they have across the board...you would be giving them much more leeway to become demi-gods doing what ever they feel they have the right to do.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Ellen Irving — Jun 12, 2026
Subject: S7-2026-15 From: Ellen Irving Affiliation: Jun. 12, 2026 Keep Quarterly reporting! Keep these people honest!

Ellen Simon Irving

Ellen Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ellen Smith Affiliation: Jun. 12, 2026 Do not do this. You will be making it easier for a company to commit fraud and steal from investors who are not as sophisticated. You arre supposed to be a watch dog that looks out for the little guy. Take that role seriously.

Ellen Smith, Retired

Ellen Townsend — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ellen Townsend Affiliation: Jun. 12, 2026 Keep it Quarterly. We need to company happenings and financial information regularly and every three months works just fine. Quarterly reporting gives more transparency - investors of all types and the public in general need real numbers reported every ninety dsys to be able to make sound financial decisions regarding companies. I want to know if a company is struggling and reporting Quarterly gives me more current data in which to see what's happening.

Ellen Townsend
etownsend15.et@gmail.com
775.742-9964

Eloisa Borgato — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eloisa Borgato Affiliation: Jun. 12, 2026 The public knows very little about investing. Quarterly disclosure helps enable their awareness of how their money is being invested. The disclosure requirement should be monthly but quarterly requirements is a good law.

Elwood Omdahl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Elwood Omdahl Affiliation: Jun. 12, 2026 Yes! Everything the powers that be succeed in deregulation business a steep recession follows soon after.

EMAIL SERVICE — Jun 12, 2026
Subject: S7-2026-15 From: EMAIL SERVICE Affiliation: Jun. 12, 2026 Quarterly reporting keeps business more honest. It is not right to allow more corruption taking place than we already have such as what is happening in our government right now.

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Emilie Cruzan — Jun 12, 2026
Subject: S7-2026-15 From: Emilie Cruzan Affiliation: Jun. 12, 2026 As a long time independent investor, I rely on quarterly reports to inform my investing decisions. Please continue to mandate quarterly reporting.
Emilie cruzan

Sent from my iPhone

Emily S. Schrader — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily S. Schrader Affiliation: Jun. 12, 2026 Please continue quarterly reporting. The world moves so much faster than it did in 1955, it’s surprising that the reporting hasn’t been increased to monthly. It MUST remain quarterly!

emily schrader

Emily Citkowski — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Emily Citkowski Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This will undermine public transparency and make our economy vulnerable to another collapse like the 2008 catastrophe.

Emily Henson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Henson Affiliation: Jun. 12, 2026 Please continue requiring companies to report quarterly.
Emily Henson
North Carolina

Sent from my iPhone

Emily Joa — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Joa Affiliation: Jun. 12, 2026 My name is Emily, I am an Insurance Agent in Cincinnati, OH. If the SEC were to change the system of reporting to semi-annual reporting, it would set me back years. I've worked hard to get to where I am financially. As a consumer, I deserve financial transparency. This only benefits the people already making millions to billions per year. Please do not change to semi-annual reporting. Historically, it hinders investments and therefore economic growth. It's not worked in the past and it won't work now's. There's a reason we have gone back to quarterly reporting.

Emily

Emily O'Shea — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily O'Shea Affiliation: Jun. 12, 2026 Quarterly reporting requires companies to be accountable to their investors and the public regularly. The financial market and trends move in real time. Investors need as much information as often as possible in order to protect their life savings. Please keep required quarterly reporting so that we are able to continue the standard we have now for transparency in order to make good investment decisions.

Thank you,
Emily O'Shea

Emily Rosenzweig — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Rosenzweig Affiliation: Jun. 12, 2026 My name is Emily Rosenzweig and I am a behavioral scientist living in New Orleans. Transparency is critic to the maintenance of a free market. Quarterly earnings reports force companies to be honest with their shareholders more often, and that accountability serves institutional and private investors alike.

Emily Strong — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Strong Affiliation: Jun. 12, 2026 My name is Emily Strong, and I am a registered diagnostic medical sonographer in Cleveland, Ohio. Changing to semi-annual reporting cheapens the market and reduces the value of the investments that we have all made, which is most harshly felt by the middle working class. This feels like another attempt to scrap and sell this country and its people for parts. I'd like to remind the SEC that we're watching, and we won't forget what is done and who all the players responsible are. Let's make responsible decisions that won't make the majority very unhappy. That's kind of the point, here.

Regards,
Emily Strong

Emily Wade Turner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emily Wade Turner Affiliation: Jun. 12, 2026 Please protect citizens and not corporations.

Emily

Emma Bennett — Jun 12, 2026
Subject: S7-2026-15 Comment From: Emma Bennett Affiliation: Jun. 12, 2026 Do not let them do this, keep it every three months. Thank you. Emma Bennett. NC

Emma Taylor — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Emma Taylor Affiliation: Jun. 12, 2026 Emma Taylor Hoover, AL Retired Quarterly reports are essential. Based on the research and data presented, results are better with quarterly reporting. Twice a year feels like less transparency. And we have enough lack of transparency in our government!

Eric Bryan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Eric Bryan Affiliation: Jun. 12, 2026 I am Eric Bryan, a retired engineer who manages much of my own portfolio of stocks, mutual funds, and real estate. Quarterly information from stocks and mutual funds allows me to make better decisions and adjustments to my portfolio. Lacking this information will very likely hide bad information longer and delay corrections. Longer periods between reports will also mean greater chances for those with inside information to take advantage.

Eric Johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Eric Johnson Affiliation: Jun. 12, 2026 When you spend hard

earned money purchasing stocks you expect to have available important information on the health and direction of the company you've bought into. Quarterly reports are Quarterly to keep investors confident in their investment, and keep companies open and trustworthy. This should not be allowed to change. It only will lead to loss of confidence in the the market. Thank you.
Eric Johnson

Sent from my iPad

Eric Minchew — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eric Minchew Affiliation: Jun. 12, 2026 J Eric Minchew , there is no acceptable reason to report less than quarterly, except to take advantage of unsuspecting stockholders. I, and many of my colleagues are ready to retire soon. We've worked all our lives, until we are worn out from it. Why would the government allow shady investment firms to take advantage of us and cover up their dealings for extended periods of time? It's a way to maximize profits for investment firms, with zero benefit to the people whose money it actually is. We've worked our whole lives to secure our futures, please don't slow it go be stolen from us.

Sent from ePhone

Eric Pomeroy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eric Pomeroy Affiliation: Jun. 12, 2026 My name is Eric Pomeroy, I am a principal at a juvenile justice facility. Less transparency and less reporting are never a good thing, more transparency, more reporting, and more information for investors is always better. Keep reporting quarterly. I can't understanding why we would want to go back to less unless there is some nefarious purpose that will help oligarchs and hurt working folks who are depending on their employers plans for retirement. Support the people and don't change this rule.

Sent from my iPhone

ERICA BINDRIM — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ERICA BINDRIM Affiliation: Jun. 12, 2026 Reporting should be frequent and accurate. Reducing the frequency of the reporting has already proven to be harmful to the economy in history. Another ridiculous bonus for the ultra rich and harm to the majority of Americans. This pattern of financial abuse has been proven by history to have consequences.

Sent from my iPhone

Erik Reavely — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Erik Reavely Affiliation: Jun. 12, 2026 Quarterly reporting keeps corporations accountable and investors safe.

Erik Reavely
Custom Home Finishing

919-260-5442
epreavely@gmail.com
www.customhomefinishing.com

Erin Dryer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Erin Dryer Affiliation: Jun. 12, 2026 Hey Washington, representatives. Haven't you taken enough of our money and given it to billionaires. We've had enough.

Sent from my iPhone

Erin Harms — Jun 12, 2026
Subject: S7-2026-15 Comment From: Erin Harms Affiliation: Jun. 12, 2026 I have been lucky enough to have been investing and saving since I was 16. I am now 55, with retirement on the horizon. I work as a fundraiser in the nonprofit sector for a company that does not match 403(b) contributions and I rely on the quarterly information to help me make investment decisions. I can't afford the risk of financial loss that moving to semi annual reporting would incur.

Erin Harms

Erin Montgomery — Jun 12, 2026
Subject: S7-2026-15 From: Erin Montgomery Affiliation: Jun. 12, 2026 Quarterly reporting is imperative to keep any financial dealings or failures open and honest to the stock holders.

Sent from my iPhone

Esther — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Esther Affiliation: Jun. 12, 2026 Please stick with the quarterly reporting , as is current. I am now retired and do not want unintended consequences with my lifetime savings. Esther B, Pennsylvania

Sent from my iPhone

Estrelita Perez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Estrelita Perez Affiliation: Jun. 12, 2026 The financial reports need to stay quarterly. Changing to six month reports, does not benefit me as an investor.

Estrelita C. Perez, BS, MS, MBA, MSW
estrelitaperez@gmail.com
(310) 254-5651

Ethan Helvering — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Helvering Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I am fed up with the corporate crony capitalism of this administration, and I strongly urge you not to take another step towards empowering insiders at the top levels of wealth and power to have the scales tipped further in their favor. Please retain the requirement for public companies to release quarterly reports.

As a worker with a small amount of self-directed investments, I rely heavily on the price-to-earnings ratio to monitor my investments and seek out new ones. Losing quarterly earnings reports would make it much harder to judge where the market is over- or under-valuing certain stocks. I am sure that other level-headed investors like me would be less confident in the market if companies were given an entire year between earnings reports. This would have a negative impact on the stability of the market and our economy overall.
Thank you for considering my comment.
Sincerely,
Ethan Helvering

Eugene Barnhart — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eugene Barnhart Affiliation: Jun. 12, 2026 Eugene Barnhart
Retired
Gettysburg Area

It is a fact that social security checks, upon retirement, are insufficient for retirees to maintain their standard of living. It is a necessity that each person plan for there retirement through other means. These other means are usually through investments in some type of retirement fund. My retirement funds are adequate because of small weekly investments throughout my working years. These meager weekly investments grew as a result of fund managers.

It is important to me and to other retirees that you give fund managers quality tools which allow our retirement investments to grow. Each year Social Security becomes more endangered and the necessity for individual retirement management increases. It is important that SEC support the quality of life for the working man. This responsibility requires that you give fund investors high-quality tools to work with. These high-quality tools are information. I employ you not to reduce this information by 50%.

Thank you for taking the time to read my comments.

Sent from my iPhone

Eugene Roberson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Eugene Roberson Affiliation: Jun. 12, 2026 I'm a Retired/ Disabled Law Enforcement Officer who was injured 19Nov1982 in the line of duty assisting an Officer from a neighboring jurisdiction after he tried to apprehend an armed robbery suspect who pointed a gun at him. I'm unemployable because of my injuries and the fact that I'm still having surgical procedures related to the incident. My wife has been battling breast cancer since last year and can't work and the government seems to be trying to force people who have worked their entire lives into poverty. We were forced to abandon our home that I built for my parents when I retired after taking a direct hit from a tornado 14December2022 and now I find out that the government trying to foreclose on the property I PAID FOR! Social Security is threatened to go bankrupt because CONGRESS HAS BEEN "BORROWING" FROM THE SOCIAL SECURITY TRUST FUND FOR YEAR'S AND NOT PAYING BACK THE MONEY! THOSE WHO WERE ELECTED TO LOOK OUT FOR THEIR CONSTITUENTS ARE ONLY LOOKING OUT FOR THEMSELVES! WE'VE HAD ENOUGH! IN THE UPCOMING ELECTIONS WE, YOUR CONSTITUENTS WILL BE SENDING OUT TERMINATION LETTERS AND ELECTING PEOPLE WHO HAVE OUR INTRESTS AND WELLBEING IN FOCUS! DO YOUR JOBS! SPECIAL INTERESTS DIDN'T VOTE FOR YOU AND CAN'T VOTE NOW! WHAT HAPPENED TO THE SLOGAN AMERICA FIRST?

Eugene Schmidt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eugene Schmidt Affiliation: Jun. 12, 2026 Eugene Schmidt, retired, Cottage Grove, MN. I want companies to continue to report quarterly. We need transparency to keep track of our investments.

Sent from my iPhone

Eva Shiells — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Eva Shiells Affiliation: Jun. 12, 2026 As someone who has worked since 14, then through college and has been a caregiver to loved ones, I want to be sure that my savings for my golden years is safe. Please do not make changes that will reduce any income that I will need to take care of myself.

Sincerely
Eva Shiells

Sent from my T-Mobile 5G Device
Get Outlook for Android

Evan Gold — Jun 12, 2026
Subject: S7-2026-15 Comment From: Evan Gold Affiliation: Jun. 12, 2026 It's important for investors to understand how a company is doing or were investing in the dark. By doing 6 month financials if the semi annual falls short there could be a mass exit of the stock. I urge you to keep the quarterly 10Q's

Sent from my iPhone

Evan Strength — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Evan Strength Affiliation: Jun. 12, 2026 Why is transparency a bad thing for corporations of the Federal Reserve Bank? The more transparency the better the stock market and country function as a thriving democracy and marketplace. I'm a retireee and want to make fully informed decisions based on economic conditions and experts expectations.

Thank you,
Danna Strength
Retired
Texas

Evelyn Yong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Evelyn Yong Affiliation: Jun. 12, 2026 I need to see my financial reports every 3 months to keep track of it. We have been doing this for half a century why change it now? I do not want to be left in the dark and not know.

Sent from my iPhone

F J — Jun 12, 2026
Subject: Comment on S7-2026-15 From: F J Affiliation: Jun. 12, 2026 Absolutely Keep Quarterly Reporting! It’s important for citizens to have confidence in the financial reporting and near real time data of investments. Getting rid of quarterly reporting only serves the companies, banks and brokerages involved in obfuscating the facts. At a time where this administration has made huge cuts to consumer protection, regulation and accountable oversight - the decision to end quarterly reporting will erode trust for investing and serve as a potential scheme to disenfranchise “Main Street American” investors. The Consumer Financial Protection Bureau was eroded in the last 16 months. The American people demand and expect honesty and good faith dealings with investments.

The riskier the investment and the potential for under or delayed reporting of financial data should and will reduce investor confidence and investing.
Don’t Do It !

Family Pasler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Family Pasler Affiliation: Jun. 12, 2026 Tina Pasler, a widow with 2 young children in Aptos CA.

This is important to myself and my children as we are living from a family trust my husband and I had set up. Thank God we did so my children and I can stay in our home and get through some very tough times. My child is neurodivergent and needs more than average care rendering it impossible to work. Without quarterly reports we can lose a lot of the money we need to survive and thrive.

Sincerely,
Tina Pasler

Sent from my iPhone

Family ROBINSON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Family ROBINSON Affiliation: Jun. 12, 2026 I believe quarterly reporting leads to more timely, accurate decision making. In this age of automation, it is not a burden to report more often. We don't need to have less information which is what will happen if we return to the past on this issue.
Melinda Robinson, retired financial analyst, Oak Park IL

Sent from my iPhone

Faye Inglis — Jun 12, 2026
Subject: S7-2026-15 Comment From: Faye Inglis Affiliation: Jun. 12, 2026 Quarterly reporting protects my savings from malfeasance! Large investment firms and retirement funds owc clients fiduciary responsibility which can only be kept current with quarterly reporting.
Faye Inglis Inglisfaye2@gmail.com

Federico F Dalagan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Federico F Dalagan Affiliation: Jun. 12, 2026 It's stupidity! If semi-annually was done before and the economy shrank then why do we have do it again? More than ever we have to be transparent for there are so many whose economy might surpass USA

Federico F Dalagan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Federico F Dalagan Affiliation: Jun. 12, 2026 USA economy might suffer; everyone with money in the world invests in Wall Street which bring dollars to USA because of Quarterly Reporting and companies remain careful of their management

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Felix Gostel — Jun 12, 2026
Subject: File No. S7-2026-15 From: Felix Gostel It is OUTRAGEOUS that you are even CONSIDERING this change!!! Quarterly reporting was put in place after consumers got screwed by big companies like Enron!! It is truly DISGUSTING that you are even contemplating this change!!! I, and the overwhelming majority of US citizens, DEMAND that you maintain mandatory, quarterly reporting to protect us, the consumers, from the wealthy & powerful!!!

Fern Cutler — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Fern Cutler Affiliation: Jun. 12, 2026 IF IT AIN'T BROKE, DON'T FIX IT!!!

Fern Cutler
Retired
Jenkintown, PA

Fiona Cheever — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Fiona Cheever Affiliation: Jun. 12, 2026 I am a 69 year old woman, retired and living on my savings and small stock portfolio in TN. I DO NOT support the proposed change in Quarterly reporting being proposed by the SEC.

Fiona Tracy Cheever

Florence Pyle — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Florence Pyle Affiliation: Jun. 12, 2026 Do not turn back the hands of time. Who are you people to manipulate ab's dictate to the masses just to protect the few. I am in the legal field, have personal investments and will not agree with the free to reduce the value of my investments. This is the continuation of the take down of the USA to a 3rd world country. While the masses continue to believe ask the lying talking heads. STOP THE MADNESS, you will not prevail.

Florence Schiman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Florence Schiman Affiliation: Jun. 12, 2026 Put reporting out quarterly

Sent from my iPhone

Floyd Kloc — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Floyd Kloc Affiliation: Jun. 12, 2026 Floyd Kloc, retired, Saginaw MI.
This matters to me because less frequent reporting leaves investors more in the dark. More reporting (sunshine), not less (darkness, concealment) is required, and demanded. Do not reduce reporting requirements.

Sincerely,

Floyd Kloc
(989) 792-6095

Fonda Hancock — Jun 12, 2026
Subject: S7-2026-15 Comment From: Fonda Hancock Affiliation: Jun. 12, 2026 I feel that cutting the SEC reports keeps us in the dark about changes. I am a retired school teacher and it seems as if this administration cuts corners at our expense.

Fran Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Fran Miller Affiliation: Jun. 12, 2026 Quarterly reporting is for the most part how our system works. This is not the time to change what works.

"He who passively accepts evil is as much involved in it as he who helps to perpetrate it" - Martin Luther King

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Frances Hatfield — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Frances Hatfield Affiliation: Jun. 12, 2026 What change the rules, have something to hide? No changes!!!

Sent from my iPhone
614/439/8694

Frances Hatfield — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Frances Hatfield Affiliation: Jun. 12, 2026 What change the rules, have something to hide? No changes!!!

Sent from my iPhone

Frances Merigan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Frances Merigan Affiliation: Jun. 12, 2026 I am requesting that we continue to have quarterly reporting for public companies. I am an invester and value transparency. Frances Merigan, retired, San Jose CA

Frances Rolater — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Frances Rolater Affiliation: Jun. 12, 2026 I do not support doing away with quarterly reporting. I support the continuance of Quarterly Reporting.
Frances Rolater

Sent from my iPhone

Frances Rolater

Francine Steininger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Francine Steininger Affiliation: Jun. 12, 2026 To whom it

may concern,

I am strongly against rolling back financial reporting to the way it worked in 1955. I am afraid of losing the savings I've worked hard for all my life and plan
 to live on duringretirement. Less disclosure means lower returns and lower valuations. Please do not do this!

Thank you,

Francine Steininger
Retired
Tracy's Landing, MD

Yahoo Mail: Search, organise, conquer

Frank & Kathy Thompson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Frank & Kathy Thompson Affiliation: Jun. 12, 2026 Who does this benefit versus who would it hurt? With computer systems these days, companies can measure daily performance. Why shouldn’t investors have most current data?

Frank Bell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Frank Bell Affiliation: Jun. 12, 2026 If it isn't broke don't fix it!

Frank Forbes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Frank Forbes Affiliation: Jun. 12, 2026 Seems a bit sketchy to me to hide Financials

Yahoo Mail: Search, Organize, Conquer

Frank Stech — Jun 12, 2026
Subject: S7-2026-15 Comment From: Frank Stech Affiliation: Jun. 12, 2026 Frank Stech PhD Colonel (ret) This reduction of corporate oversight will cause refilling and fraud to expand significantly. This will cost investors without any benefits at all.

Franklin Goforth — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Franklin Goforth Affiliation: Jun. 12, 2026 Most companies monitor their financials monthly as this reflects changing market conditions and is the basis for management decisions. Without such information a company would have no idea their business status and future profits and such would be the relationship to investors. Quarterly reporting is beneficial for most investors both professional and private. As a small investor I am interested in the long term but do want to know when or if some conditions change that may affect my investment. Especially today when stock prices are high and there is uncertainty regarding the current situation,

it becomes more important to know where a business stands. Moving to a semi-annual reporting is punishing for the small investor who would not have access to information that professional money managers likely would have. This appears to be a plan to benefit the larger professional investor and drive the small investor out of the market. Is there not a place with opportunity for both small and professional investors to participate in our great American Economy. I am solidly against changing the reporting requirement and think the idea that a regulator agency such as SEC would even consider such a proposal. Whose idea was that?
Frank Goforth, retired living in Georgia

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fred buehrer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: fred buehrer Affiliation: Jun. 12, 2026 Semiannual reporting is a bad idea. The us economy has done very well with the current reporting frequency and the transparency inherent in the quarterly
reporting arrangement.
business and wall-street insiders ALREADY HAVE a huge, unfair advantage given their access to privileged trading
data, tips and private information. To
permit under-the-[public]-radar operations would be condoning, perhaps promoting misconduct. Fred Buehrer, semiconductor engineer, State of Maine. Thank you for your consideration.

𝓕inest 𝓐vailable 𝓡egards

frd
”Old you is younger you while new you is older you.”

Fred LeDoux — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Fred LeDoux Affiliation: Jun. 12, 2026 It is easier than ever for companies to prepare financial statements at the push of a button. Keep the information flowing quarterly

Sent from my iPhone

Fred Palmer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Fred Palmer Affiliation: Jun. 12, 2026 We need more information, definitely not less!

Sent from my iPhone

Fred Tobias — Jun 12, 2026
Subject: S7-2026-15 Comment From: Fred Tobias Affiliation: Jun. 12, 2026 Once again, the SEC wants to protect big corporations and big technology while the average guy suffers the potential consequences. This is a very bad idea.

Sent from my iPhone

Frederick Blosser — Jun 12, 2026
Subject: S7-2026-15 Comment From: Frederick Blosser Affiliation: Jun. 12, 2026 Keep It Quarterly! That is much better. No surprises.

G Albares Lombard — Jun 12, 2026
Subject: S7-2026-15 Comment From: G Albares Lombard Affiliation: Jun. 12, 2026 Do not remove quarterly report.

Gisele

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g scott — Jun 12, 2026
Subject: Comment on S7-2026-15 From: g scott Affiliation: Jun. 12, 2026 These are public companies so they need to keep their financials public. Not hidden to where only a select few have access to the financials in a timely manner.

G. Me — Jun 12, 2026
Subject: Comment on S7-2026-15 From: G. Me Affiliation: Jun. 12, 2026 Gabriella Nater, Esq. Pennsylvania. We should not roll back regulations because we've seen this prior and corporations these days encourage blind rule following

Gabriel, JD

Please excuse typos or brevity, this was sent from a mobile device and possibly dictated in haste.

Gabe Desmidt — Jun 12, 2026
Subject: S7-2026-15 From: Gabe Desmidt Affiliation: Jun. 12, 2026 Don't let disasters like Enron happen again! Do not change financial reporting!!

Where there is love there is life.

-Mahatma Gandhi

Gae Rodke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gae Rodke Affiliation: Jun. 12, 2026 Please don't give insiders an even greater edge! Longer reporting periods allow more obfuscation. With so many cuts

to federal agencies, it is even more important that individuals are able to do their own due diligence on companies in which they invest.
Gae Rodke, MD

Gail Hardin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gail Hardin Affiliation: Jun. 12, 2026 No! Hiding anything is never a good thing.

Gail york — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gail york Affiliation: Jun. 12, 2026 If something works and works well why change it, unless you are trying to hide something!

Sent from my iPhone

Gale Cady Williams — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gale Cady Williams Affiliation: Jun. 12, 2026 This will destroy the financial well being of millions of middle class Americans. Stop this now!

Gale Cady Williams
“Knowledge is power.” ~ Sir Francis Bacon
“Seek ye the truth and the truth will set you free.” John 8:32

GALEN HOFER — Jun 12, 2026
Subject: Comment on S7-2026-15 From: GALEN HOFER Affiliation: Jun. 12, 2026 Do not change the reporting rules. Only would make our economy more unstable.

Galen Hofer

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Galord Smith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Galord Smith Affiliation: Jun. 12, 2026 Please keep Quarterly Reporting. With technology today, it is easier for companies to report quarterly. As an investor in many companies, I prefer to have the companies report quarterly.

Galord Smith

4628 Briargate Drive
Saint Charles, MO 63404

Garrett Green — Jun 12, 2026
Subject: File No. S7-2026-15 From: Garrett Green I am against reducing the frequency of financial reporting for publicly traded companies. I rely on periods throughout the year known as "earnings seasons" for my trading strategies. I do not want to reduce the frequency of these events, because this would hurt my profitability and force me to look to other markets to take my liquidity to. If anything, I actually want to see an increase in the frequency of financial reporting. Thanks, Garrett

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Garry Ford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Garry Ford Affiliation: Jun. 12, 2026 Garry Ford, retired. Putting this measure in to force would only benefit the wealthy and not the retail investors.

Garth Hunt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Garth Hunt Affiliation: Jun. 12, 2026 We're sick of the fraudsters and their fraud! Stop letting people and companies get away with this ****!

Sent from my iPhone

Gary Cole — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gary Cole Affiliation: Jun. 12, 2026 Quarterly reports keep shareholders informed best.

Gary Lane — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gary Lane Affiliation: Jun. 12, 2026 We the people MAGAs expect to replace Social Security and retirement pensions with personal investment do not need further handicaps that favor the wealthiest who can gain insider information. Of course you could just eliminate all reporting to return the USA to Civil War to 1928 insecurity investing with wildly unstable economy. Sarcasm! Not a recommendation for wrecking national economy.

~ Dr. Gary Lane

Gary Lane — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gary Lane Affiliation: Jun. 12, 2026 We the people MAGAs expect to replace Social Security and retirement pensions with personal investment do not need further handicaps that favor the wealthiest who can gain insider information. Of course you could just eliminate all reporting to return the USA to Civil War to 1928 insecurity investing with wildly unstable economy. Sarcasm! Not a recommendation for wrecking national economy.

~ Gary Lane

Gary Soda — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gary Soda Affiliation: Jun. 12, 2026 Keep the reporting on a quarterly basis. We Americans work hard for our money and we have a right to know what's going on with our hard earned money and accounts. It's not okay to keep us in the dark about something so important.

Gayle Schafer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gayle Schafer Affiliation: Jun. 12, 2026 Gayle Schafer, educator in New Hampshire. Quarterly reporting maintains a higher degree of transparency. Working people have to trust our retirement savings to corporations who have no mission but to make money for themselves. more transparency helps regular people make better choices for our future. Most Americans are already forced to participate in this system with very little knowledge or experience. Quarterly reporting is a small way to keep everyone informed and protected.

Gayle Schafer
Educational Consultant

Gene Roepke — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gene Roepke Affiliation: Jun. 12, 2026 There is too much fraud to cover up if they are handling other peoples money. Not just a report they should all be inspected often.

Geoff L — Jun 12, 2026
Subject: S7-2026-15 Comment From: Geoff L Affiliation: Jun. 12, 2026 Geoff Lovatt
Day trader

We need as much transparency and accountability as possible so maintaining the quarterly release of financial results is imperative.

Additionally, as a day trader earnings season is a great time to trade.

Geoff Union — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Geoff Union Affiliation: Jun. 12, 2026 Please keep reporting at quarterly intervals, do not change to semi annually or annually. And never do anything Trump says.

Sent from my iPhone

George Davis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: George Davis Affiliation: Jun. 12, 2026 Twice a year is not enough transparency. There is past precedent that this is a terrible idea. If you value your own savings and care about us, you'll fight for us and shut this down right now.

Enough is enough. Put your feet down and fight for us.

George

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george schneider — Jun 12, 2026
Subject: Comment on S7-2026-15 From: george schneider Affiliation: Jun. 12, 2026 YES , Save the quarterly report . Stop trying to fix what’s not broken .

Georgia Millsaps — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Georgia Millsaps Affiliation: Jun. 12, 2026 We have AI .. go to reports every 3months or every month !!! More not less .. think

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Geralyn Moore — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Geralyn Moore Affiliation: Jun. 12, 2026 Geralyn Moore
Newly retired
Virginia
My life savings is heavily invested in the stock market. Companies I’ve invested in should absolutely have to be transparent with quarterly earnings reports, otherwise it would not be wise to invest in them.
Thank you for consideration to my future.
Geralyn Moore

Gerhard Roth — Jun 12, 2026

Subject: S7-2026-15 Comment From: Gerhard Roth Affiliation: Jun. 12, 2026 I want my Information and I DONT WANT ANY DELAYS ON GETTING IT. I want to know when things are being mishandled and I DONT WANT MY INFORMATION HIDDEN FROM ME! It's My Money and I DONT WANT MY MONEY LOST, I WORKED HARD FOR MANY YEARS TO MAKE IT. I WANT MY INVESTMENT STATEMENTS AS SOON AS POSSIBLE WITHOUT ANY CHANGES.

Sent from my iPhone

Gerri Masarik — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gerri Masarik Affiliation: Jun. 12, 2026 My name is Geralyn Marie Masarik. I'm a 67 year old retiree on Social Security and my IRA. My IRA depends on the ups and downs of the stock markets. The quarterly reports are vital to me. This reporting only twice a year is NOT ACCEPTABLE! All of these companies are run by flesh and blood FALLIBLE human beings who are ALWAYS TEMPTED to CHEAT PEOPLE LIKE ME!!! WHITE COLLAR CRIMINALS EXIST WHO CHEAT, LIE AND STEAL BY USING LOOP HOLES AND HIDE THIER CHEATING AND STEALING!!! LOOK AT WHAT HAPPENED AT ENRON…THE TEMPTATION TO LIE, CHEAT AND STEAL IS ALWAYS THERE BECAUSE GREEDY FALLIBLE PEOPLE RUN THESE COMPANIES, ETC. THE TEMPTATION FOR MORE MONEY AND POWER IS SO EASY TO HIDE IN 6 MONTH REPORTS. REPORTING ONLY TWICE A YEAR IS CRIMINAL. QUARTERLY REPORTING KEEPS FALLIBLE PEOPLE MORE ACCOUNTABLE. QUARTERLY REPORTING MUST NOT CHANGE TO TWICE A YEAR!!!

Gerry G — Jun 12, 2026
Subject: S7-2026-15 From: Gerry G Affiliation: Jun. 12, 2026 More transparency not less let's keep it as is thank you

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gerrywil11 — Jun 12, 2026
Subject: S7-2026-15 Comment From: gerrywil11 Affiliation: Jun. 12, 2026 Are you trying to set the country up for a depression? You have the ability to give people daily reports and quarterly is to hard, really, leave it as it is!

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ggduhart — Jun 12, 2026
Subject: S7-2026-15 Comment From: ggduhart Affiliation: Jun. 12, 2026 We need Quarterly reporting

Sent from my Galaxy

Gigi Pomerantz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gigi Pomerantz Affiliation: Jun. 12, 2026 Quarterly reporting means more transparency and historically better returns for investors. As a retiree I count on that to make sure I'll have the funds to live to my anticipated age. We deserve to know what companies are doing with our money.

Gigi Pomerantz
Milwaukee, WI
53207

Gigi Pomerantz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gigi Pomerantz Affiliation: Jun. 12, 2026 Quarterly reporting means more transparency and historically better returns for investors. As a retiree I count on that to make sure I'll have the funds to live to my anticipated age. We deserve to know what companies are doing with our money.

Gigi Pomerantz
Executive Director
YOUTHAITI
www.youthaiti.org
"Men anpil chay pa lou"

Gigi Pomerantz — Jun 12, 2026
Subject: File No. S7-2026-15 From: Gigi Pomerantz Quarterly reports have historically helped investors see better returns. As a retiree who depends on my investments it's critical to see how companies are doing with my money. You must continue to require quarterly reports.

Gillian Cranehahn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gillian Cranehahn Affiliation: Jun. 12, 2026 Quarterlies work well for us...and some investments I can get reports on monthly. Do not drag us back to th e '50's!

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ginny mangrum — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ginny mangrum Affiliation: Jun. 12, 2026 If it’s not broken, don’t fix it. These types of changes need to freeze or pause while we try to catch up to our dwindling financial challenges. Good lord!

Gisele Gamble — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gisele Gamble Affiliation: Jun. 12, 2026 They need to keep the quarterly reports. This administration is all about hiding information. This needs to stop. The oligarchs in this country are draining the wealth of the middle and lower classes.

Gisele Gamble

WK Pet Services

Glen Edwards — Jun 12, 2026
Subject: S7-2026-15 From: Glen Edwards Affiliation: Jun. 12, 2026 To the SEC,

As a lifelong investor, the quarterly reporting structure gives me confidence of the sound governance of the companies I invest in.

Please do not drop this requirement as we know from experience it will hurt all of us.
Glen Edwards

Sent from my iPhone

Glendon Kushner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Glendon Kushner Affiliation: Jun. 12, 2026 Trump wants to rape every penny from the American public... STOP HIM!

Glenn Bampton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Glenn Bampton Affiliation: Jun. 12, 2026 More not less information is better for investors. Keep your hands off and retain quarterly reporting for stocks

Glenn Bampton
Everybody Ropes....Everybody Rides

Glenn Hudgins — Jun 12, 2026
Subject: S7-2026-15 Comment From: Glenn Hudgins Affiliation: Jun. 12, 2026 G. Hudgins, TSS Engineer
Stop companies from being able to hide their financial information for 6 months instead of releasing it monthly. We have a right to know this information.

Gloria Hogg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gloria Hogg Affiliation: Jun. 12, 2026 This is the worst thing that can happen! Citizens need to see and be aware what is happening in our investments and assets.
Please do not let this happen

Sent from my iPhone

Gloria MacGamwell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gloria MacGamwell Affiliation: Jun. 12, 2026 My name is Gloria. I'm a retired teacher. I want quarterly reporting to continue so I don't lose money. I can't afford that.

Glo

Gloria Sue Morris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gloria Sue Morris Affiliation: Jun. 12, 2026 I'm Gloria, residential 249 Duboce Ave ; what matters to me is savings.

Gmail — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gmail Affiliation: Jun. 12, 2026 As an investor it's important to know the health of the companies we select. Quarterly report outs help us identify trends and select the companies we want to support. Changing the frequency of report outs hinders our ability to identify negative trends before they can make impact and that takes away our ability to safely mitigate losses or remove our investments.

It places the risk on the investors and safeguards the company.

Nichole Trach
Florida
Sent from my iPhone

Gordon Jones — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Gordon Jones Affiliation: Jun. 12, 2026 Please keep reporting on a quarterly basis.
Thank you
Gordon Jones
Sent from my iPhone

Grace Daniele — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Grace Daniele Affiliation: Jun. 12, 2026 Hi my name is Grace, and I work in the accounting field so I'm very familiar with preparing financial reports on a monthly as well as quarterly basis. If this proposed change to allow semi-annual reporting goes through, it'll make it much easier to hide business losses from investors, which could be potentially catastrophic for everyday people. We have these quarterly reporting rules for a reason, because they help protect the system as a whole. I'm sure you're considering doing this to appease some select billionaires, but let's be honest. The American people are finally starting to wake up and realize that the 1% is trying their hardest to rig the system even more in their favor, and we won't stand for it.

Sent from my iPhone

Grace Jane — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Grace Jane Affiliation: Jun. 12, 2026 Grace Agnew, Atlanta, GA, retired. At a time when social safety nets are being threatened, seniors with retirement accounts in banks and the stock market need more accountability from those holding our earnings, not less. This move would be disastrous for me.

Sent from my iPhone

Graham LeBron — Jun 12, 2026
Subject: S7-2026-15 Comment From: Graham LeBron Affiliation: Jun. 12, 2026 Transparency, please.
Quarterly reports are essential for citizens to make effective decisions about their future finances. Corporations already have way too much power. This just gives them more.

Graham LeBron, producer

Grant Brower — Jun 12, 2026
Subject: S7-2026-15 Comment From: Grant Brower Affiliation: Jun. 12, 2026 Current technology could support more frequent reporting, not less frequent. Do not reduce reporting. What are they wanting to hide?

Yahoo Mail: Search, Organize, Conquer

Grant Izmirlian — Jun 12, 2026
Subject: S7-2026-15 From: Grant Izmirlian Affiliation: Jun. 12, 2026 Grant Izmirlian, Ph.D.
Statistical Science Director
Germantown, Maryland

There can be no other reason for this than to allow corrupt behavior from greedy COE's. This must not be approved.

GREG GEORGE — Jun 12, 2026
Subject: Comment on S7-2026-15 From: GREG GEORGE Affiliation: Jun. 12, 2026 This is wrong even to suggest this.Reports need to be every month for transparency. I am invested in the stock market and expect a report every month. My name is Greg Jesse George, retired police, I live in Oak Ridge,Tn.

Sent from my iPhone

Greg Goulette — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Greg Goulette Affiliation: Jun. 12, 2026 Don't do it! Stop catering to the rich! Greg Goulette, IT Consultant, Maine

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Greg Hopkins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Greg Hopkins Affiliation: Jun. 12, 2026 I oppose the proposal to reduce public company reporting from quarterly to semiannual reporting.

Quarterly reporting is a fundamental transparency mechanism that helps U.S. markets function efficiently. Investors, analysts, lenders, employees, and shareholders rely on timely and standardized financial information to evaluate a company’s performance and risks. Reducing the frequency of required reporting would increase information gaps and create greater advantages for insiders and large institutional investors who often have access to information that ordinary investors do not.

More frequent reporting improves market transparency, promotes efficient price discovery, and helps identify financial problems before they become major crises. While quarterly reports do require time and resources to prepare, those costs are modest when compared to the benefits of maintaining investor confidence and market integrity.

Supporters of semiannual reporting argue that quarterly disclosures encourage short-term thinking. However, management teams that focus excessively on short-term results are unlikely to change their behavior simply because reporting requirements are reduced. Instead, the proposal risks decreasing accountability while doing little to address the underlying causes of short-term decision-making.

Public companies benefit from access to public capital markets, and regular disclosure is part of the responsibility that comes with that access. Investors should not be asked to accept less transparency in exchange for relatively minor compliance cost savings.

For these reasons, I believe the SEC should maintain the existing quarterly reporting framework and continue to prioritize timely, consistent, and transparent disclosure for all market participants.

Greg Hopkins, I.T. Project Manager, Georgia

Greg Isenberg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Greg Isenberg Affiliation: Jun. 12, 2026 Please keep corporate reporting quarterly. Timely information is imperative to making financial decisions and keeping the playing field level.

Greg Isenberg
ECG Collateral Services, Inc.
917-279-9087
www.ecgcollateralservices.com

Greg Miller — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Greg Miller Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: there is no rational argument for reducing reporting requirements on public companies. Consistncy and reliability are key qualities in government regulation. You are already doing a poor job in conjunction with Treasury on AML by not regulating crypto But requiring AML for hedge funds. private credit in insurance companies are going to lead to a government bailout under your watch in the next three years. By reducing public reporting you will better enable hucksters and charlatans to tell any narrative they want. The strength of Americas capital markets are largely in part to transparency and reliability. Taking away quarterly reporting will only diminish both.

Gregor Smith — Jun 12, 2026
Subject: S7-2026-15 From: Gregor Smith Affiliation: Jun. 12, 2026 Do not reduce the annual reports from four to two
Gregor Smith
Tacoma, Washington

Gregory Crawford — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Gregory Crawford Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Qtrly reporting, as has been the standard, needs to remain the standard. Period.
This new 6-month proposal is a terrible idea that will only hurt the average retail investor.

Gregory Hotz — Jun 12, 2026

Subject: S7-2026-15 From: Gregory Hotz Affiliation: Jun. 12, 2026 Keep the current signature requirement!!!

There is no good reason to change it!!

Sent from my iPhone

Gregory Shambarger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gregory Shambarger Affiliation: Jun. 12, 2026 I do NOT want a return to this sort of reporting. We should maintain quarterly reporting.

Greg Shambarger, Project Coordinator, Maine

Sent from my iPhone

Gregory Weiss — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gregory Weiss Affiliation: Jun. 12, 2026 Dear SEC, As a small investor for the last 50 years, I've depended on you to keep a fairly level playing field in our stock markets. You're letting me down with this proposal. Please do NOT make the playing even more uneven for small, retail investors like myself. We need keep quarterly reports please. Thank you. -Gregory Weiss

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Gregory Weiss — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gregory Weiss Affiliation: Jun. 12, 2026 Dear SEC, As a small investor for the last 50 years, I've depended on you to keep a fairly level playing field in our stock markets. You're letting me down with this proposal. Please do NOT make the playing even more uneven for small, retail investors like myself. We need keep quarterly reports please. Thank you. -Gregory Weiss

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Gregory Winters — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gregory Winters Affiliation: Jun. 12, 2026 Quarterly reports are necessary for investor confidence. I personally need that type of transparency.
Gregory N Winters
Retired Land Surveyor
North Olmsted, Ohio

Greta Rios-Steed — Jun 12, 2026
Subject: S7-2026-15 Comment From: Greta Rios-Steed Affiliation: Jun. 12, 2026 Quarterly reports are important for the public and to keep companies accountable.
In a world where there no longer are pensions, as a millennial I will fully rely on my retirement savings upon retirement. Can’t make the best choices for my future if I’m in the dark for 6 months

Sincerely,
Greta Rios
Sent from my iPhone

Gretchen Pemberton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gretchen Pemberton Affiliation: Jun. 12, 2026 I am concerned that this will cause a lot of us to lose money. Please don't do it.

Guido Smet — Jun 12, 2026
Subject: S7-2026-15 Comment From: Guido Smet Affiliation: Jun. 12, 2026 I'm an active investor. Quarterly reporting is the absolute minimum. There has to be transparency. Otherwise the risk to invest goes up. Then investors like me will start Looking for other investments. Result will be that the market will start going down. There has to be more transparency. Not less. How often do we have to learn the Enron lesson again?

Gunr Swanson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gunr Swanson Affiliation: Jun. 12, 2026 **** off! Grifting pieces of ****! Your fired ! You have no government retirement , insurance, health , dental ! Stop stealing! Sit in prison till you return everything you stole!!!!!!!!

Gus Navarro — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gus Navarro Affiliation: Jun. 12, 2026 Stop this from being implemented immediately. It is a disservice to All Account Holders. Corporations must be more transparent than this.

Gustavo Alvarez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Gustavo Alvarez Affiliation: Jun. 12, 2026 Gustavo Alvarez
Sales Representative
SIE Student

The quarterly reports keep people informed and provide guidance for better investment decisions.

Keep it as it is for transparency and trust in the SEC.

Gwen Wilder-Hulett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Gwen Wilder-Hulett Affiliation: Jun. 12, 2026 Do not fix what is working! We want quarterly reporting to continue.
Gwendolyn Hulett, Michigan

Sent from my iPhone

H Tolley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: H Tolley Affiliation: Jun. 12, 2026 People my age have already had our retirement age increased. I know it's 2 years, but I'm in my feet 12 hours a day. As a respiratory therapist, it is actually a lot to ask of me. Do this to us and we are dead in the water. I need to plan for my future, something I've been doing for the past 30 years. Charlotte, NC is not an inexpensive place to live. Pair that with me not only supporting my family, but also my elderly in-laws. It's getting more and more difficult to put meals on the table already. We need consistent, frequent reporting so my kids have a future. Thank you.

Sent from my iPhone

Hap Enzi — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Hap Enzi Affiliation: Jun. 12, 2026 I do not want to see a return to semi-annual reporting. I adamantly support quarterly reports. More timely information provides investors with a sounder basis for financial decisions. More frequent reporting equals greater transparency and inspires greater confidence in the market and in business in general.

History is indisputable on this point: as contrasted with twice-a-year reporting, quarterly reporting makes for a stronger market.

In this age of overwhelming data, there is absolutely no reason to decrease the information made available to investors and the general public. The way forward is abundantly clear: retain the current requirement for quarterly reporting.

Sharon Enzi
—retired government and corporate employee
—current resident of Virginia

Sent from my iPhone

Happy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Happy Affiliation: Jun. 12, 2026 The bottom 97% have been squeezed enough. We ran this experiment of bi-yearly reporting, and saw the profound effect it had on the people's savings and investments.
How many ways are there to see money-whether it's taxes collected, SS, or now the entire securities market-and search for ways to leverage it from the people it is supposed to help or to whom it belongs? I guess I shouldn't be surprised as these efforts are relentless now.
But no. Just say no to another way to disable average Americans from having anything like the good life we've worked for years to attain.

Harold Alexander jr — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Harold Alexander jr Affiliation: Jun. 12, 2026 To the

Securities and Exchange Commission:
As a retail associate with 30+ years experience this information is vital to free markets and free trade.

Harpal Dhillon — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Harpal Dhillon Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Are you crazy? Quarterly filings are the reason why the US market is a premium.

Harry Campbell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Harry Campbell Affiliation: Jun. 12, 2026
_____ HL (Harry) Campbell (he/him/his)
PA Science Policy & Advocacy Director
Chesapeake Bay Foundation
T: 717.200.4538
E: hcampbell@cbf.org

Note: I may take a few days to respond, as I prioritize thoughtful responses over urgency.

Harry Campbell — Jun 12, 2026
Subject: Recall: Comment on S7-2026-15 From: Harry Campbell Affiliation: Jun. 12, 2026
HCampbell@cbf.org would like to recall the message, "Comment on S7-2026-15".

Hartmut Broring — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Hartmut Broring Affiliation: Jun. 12, 2026 I am not willing to go along with your plans. I demand oversight and continued transparency that has helped growing mine and other people's savings. No to the SEC plan on turning back the clock

Hartmut Broring

Heather — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Heather Affiliation: Jun. 12, 2026 Are you trying to crash the market intentionally? Do you know how many people are going to start saving their money under mattresses if you continue to keep messing with consumer protections? Quarterly reports are common sense basic compliance mechanisms intended to keep the market stable. Investors deserve to see the health of businesses they invest in. This is an attempt to engage in subterfuge. Please do not roll back basic common sense ethical financial mechanisms.
I work in governance and this is ridiculous that I even have to email about this.
Heather Dube
Tennessee

Sent from my iPhone

Heather — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Heather Affiliation: Jun. 12, 2026 I am a semi retired urban planner amd rely on my ira, stocks and cds to live- I follow stocks and the economy and mange my own money- quarterly reporting is key to this and it should not be changed- focus on insider trading and regulating crypto!!
Heather Hensley
Sonoma, CA

Heather Hensley
510-219-5524

Heather LaFaye — Jun 12, 2026
Subject: S7-2026-15 From: Heather LaFaye Affiliation: Jun. 12, 2026 Flushing your integrity and honesty right down the toilet wit this bunch of yahoos they call an administration

Thanks and take care, Heather M. La Faye

Heather Slinkard — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Heather Slinkard Affiliation: Jun. 12, 2026 From history we know that quarterly reporting works! When something works, stay the course.

Heather S.
Sent from my iPhone

Heidi Bibey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Heidi Bibey Affiliation: Jun. 12, 2026 The average investor can not afford the losses that would result if this plan is implemented. We count on a steady income from our investments. We are not wealthy and oppose this proposed change.

Sent from my iPhone

Heidi Friedman — Jun 12, 2026
Subject: S7-2026-15 From: Heidi Friedman Affiliation: Jun. 12, 2026 Accountability is imperative. Keep the current system

Sent from my iPhone

Heidi Goudreau — Jun 12, 2026
Subject: S7-2026-15 From: Heidi Goudreau Affiliation: Jun. 12, 2026 Heidi Owner maine Quarterlysare Simple So I Would keep it ABOVE BOARD AND AGREE TOO !!

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heidi huseman — Jun 12, 2026
Subject: S7-2026-15 From: heidi huseman Affiliation: Jun. 12, 2026 The Corruption within Corporate Shareholder Conglomerations is so easily curbed when accountability is required. Simply use history as Your guide. Nothing but lining their pockets with huge amounts of money matter. No Care is given to how our planet and the majority of the people within it will be affected. Great example Flint Michigan. Destruction to gain what is most important to Them and Theirs, that is what this enables.

Heidi Reyes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Heidi Reyes Affiliation: Jun. 12, 2026 If you're going to use our funds to make money, then we are owed transparency.

Heidi, Bank Manager

Sent from Gmail Mobile

Helene Houser — Jun 12, 2026
Subject: S7-2026-15 Comment From: Helene Houser Affiliation: Jun. 12, 2026 The reputable companies will continue to provide quarterly statements. I have no doubt. And companies that don't will lose clients. Also, all accounts can be accessed online. This is really a non issue.

Henri Gates — Jun 12, 2026
Subject: S7-2026-15 Comment From: Henri Gates Affiliation: Jun. 12, 2026 Tennessee resident here. This is completely to shield insiders, board members and owners of companies from losing money on poor earnings reports. This is legalized Enron. This administration keeps covering for the rich while taking from the common citizens. Vote no or get voted out of office.

Henry Bergstresser — Jun 12, 2026
Subject: S7-2026-15 From: Henry Bergstresser Affiliation: Jun. 12, 2026 Henry Bergstresser

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HighlandWindsLLC Miller — Jun 12, 2026
Subject: S7-2026-15 Comment From: HighlandWindsLLC Miller Affiliation: Jun. 12, 2026 Quarterly reporting is and should be a right- right to info! !!!!

Do not pass changes that establish only 6 month reporting!
Peggy M Miller

Miss Peggy Miller, owner: Highland Winds, LLC (Medicinal Herbs and Art)
website: peggymiller.wix.com/highlandwindsllc facebook link
Medical Herbal Practice & shop: 1520 S. 7th St. W. Missoula, Mt. Phone: 406-541-7577
Medical Herbal Consults and shop items: By appointment Tuesday - Friday, 9-5..
(General Reminder: many herbs shouldn't be used by those who are pregnant; ask about herbs & blends.) (If you no longer want emails from Highland WindsLLC click reply and ask for emails to stop.)

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hobson — Jun 12, 2026
Subject: S7-2026-15 Comment From: hobson Affiliation: Jun. 12, 2026 NO, do NOT switch to semi-annual reports! Keep the Quarterly rule.

Sally Hobson, PhD, Prof. Emerita, Psychology, Adelphi University.

From my AU iPad

Holliday Cullimore — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Holliday Cullimore Affiliation: Jun. 12, 2026 I do not favor semi-annual investment reporting. It will substantially devalue my investment savings. My retirement depends on the investment savings I have built for many years of working hard before I became disabled due to meningitis that I suffered at age 28 and more recently when I was widowed.

Thank you for considering my comment.

Holliday Cullimore,
Retired Academic University Library Reference Specialist
Vallejo, California

Hollie Pavloff — Jun 12, 2026
Subject: S7-2026-15 Comment From: Hollie Pavloff Affiliation: Jun. 12, 2026 Most of us independent investors depend on our stock ownership for our money and general wealth and welfare. And quarterly reports are extremely important in keeping us informed on the company and its results.

These reports significantly affect our business decisions and so it is vital to keep quarterly reports for the investor public.

Thank you for accepting this vote of confidence for quarterly reports.

H Pavloff

Holly gagnon — Jun 12, 2026
Subject: S7-2026-15 From: Holly gagnon Affiliation: Jun. 12, 2026 My name is Holly Gagnon and even though I'm retired, I am interested in avoiding any more corruption than is already happening in our country. It's shocking to me that so many people are getting
away with stealing so much money from people who have worked hard their entire lives. I'm old enough to remember the chaos and literal heartbreak that happened after Enron, when so many families and futures were ruined. Some without possibility of ever improving.
The idea that the SEC is suggesting to only have owners and CEO's sign off twice a year instead of four times a year is ludicrous. The only reason I can think it has been suggested to change such a great idea is too allowed people to start stealing again from
so many hardworking Americans. Please SEC: SAVE QUARTERLY REPORTING!!

Yahoo Mail: Search, Organize, Conquer

Holly Kurtz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Holly Kurtz Affiliation: Jun. 12, 2026 It is important to investors to have access to quarterly reports. My name is Holly Kurtz from Rancho Cucamonga, CA. We need transparent information.

Holly Morris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Holly Morris Affiliation: Jun. 12, 2026 Important to report quarterly. Please don’t change quarterly reporting

Sent from my iPhone

Horace Moning — Jun 12, 2026
Subject: S7-2026-15 From: Horace Moning Affiliation: Jun. 12, 2026 How can I get more information on this my email xmoning646@gmail.com.

HRH Queen 4 All — Jun 12, 2026
Subject: S7-2026-15 From: HRH Queen 4 All Affiliation: Jun. 12, 2026 15 U.S. Code § 7241 provides an explicit reason for requiring CEOs/CFOs to personally certify reports every quarter: false reports expose them to years in prison and millions of dollars in fines. Of course, there is no penalty for

honest executives making honest certifications.
The Sarbanes-Oxley Act holds every CEO and CFO personally responsible for certifying every quarterly and annual report, thus making it pellucidly clear that no American boardroom is above or beyond the law. Six days after Sarbanes-Oxley became law, HealthSouth's CFO would not certify knowingly false statements and attempted to avoid liability by quitting. Instead, he was one (1) of fifteen (15) executives who pleaded guilty to fraud totaling $2.7 billion. Requiring quarterly certifications eliminates the opportunity for claims of ignorance in these reports.
The claimed substitution of Form 8-K does not require certification and thus does not incur liability for false representations. This is not acceptable.
Requiring CEOs/CFOs to file quarterly reports that are reviewed and attested to be free of any untrue statement of a material fact protects companies, investors, and the public at large. I beg of you not to change this requirement.
D. A. Bass-Frazier
3409 Parliament Ct.
Mobile, AL 36695-6221

Hugh Robertson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Hugh Robertson Affiliation: Jun. 12, 2026 Hugh Robertson self employed for 50 years, Lafayette, LA. Small investors also known as Retail Investors are already at a disadvantage. This is just another blow to fairness in market access.

Stay alert!

Hugo Morante — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Hugo Morante Affiliation: Jun. 12, 2026 Dear Securities and Exchange Commission,

I am writing to you today as a shareholder and an investor currently preparing for my upcoming retirement. As a technician based in North Bay, California, my future financial security will soon depend entirely on the performance and stability of my IRA and personal investment accounts.

Given this transition, I am writing to emphasize the importance of corporate transparency. It is essential for my financial planning that corporations continue to provide detailed and consistent quarterly reporting. This transparency is vital for investors like myself who rely on accurate, timely data to manage retirement assets effectively.

I look forward to receiving future updates and will appreciate your commitment to keep clear and quarterly investor communication.

Best regards,

Hugo Reyes

HURSEL MITCHELL — Jun 12, 2026
Subject: S7-2026-15 Comment From: HURSEL MITCHELL Affiliation: Jun. 12, 2026 QUARTERLY REPORTING SEC MASERA COUNTY AT RISK INVESTORS SPREAD OUT ON OPTIONS AS

SPREAD FINDS NEW OPTIONS IN UNION CITY MADERA AT RISK
HURSEL FLOYD MITCHELL MEDI-CAL 91095732A

Hutch Gmail — Jun 12, 2026
Subject: S7-2026-15 Comment From: Hutch Gmail Affiliation: Jun. 12, 2026 Are you kidding me?… especially now, this needs to stay a quarterly! Change nothing in the current reporting and disclosure requirements.

I Erbs — Jun 12, 2026
Subject: S7-2026-15 From: I Erbs Affiliation: Jun. 12, 2026 Investers need protection. We know what will happen if the guardrails are removed

Quarterly reports keep them in line

Ira Erbs
Milwaukie, OR
“If you give people answers, you’re a nuisance. If you teach them to question, you’re a threat. Timothy Leary.

Ian Eshelman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Ian Eshelman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is a step in the wrong direction only serving to cause harm to the market. Any move that limits the quality and access to information for the retail trader functions to further the divide between those in an advantageous position to make better-informed decisions and those who are not. Support in favor of this move is reminiscent of a congress voting to raise their own salaries, or a president using an Executive Order to grant themselves immunity from prosecution. Ultimately, we, the everyday hardworking American citizens, ask that you consider what is good for us, and not what is most popular amongst those that already have a significant advantage. We don't have Bloomberg Terminals, we are preoccupied with the struggles of daily life, and we have few places to turn in an effort to improve our station and situation by way of participation in Free Trade. In the spirit of Liberty, we ask that you not further The Divide.

Ila Braddock — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ila Braddock Affiliation: Jun. 12, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Imdreamingtoo — Jun 12, 2026
Subject: Businesses quarterly postings From: Imdreamingtoo Affiliation: Jun. 12, 2026 ATTENTION:

It's very important for businesses to keep with the quarterly reporting. There are a lot of investors that rely on those reports and also quarterly earnings reports. I believe that companies should be transparent so their investors can feel confident with investing in your business.

Lois Baker, Manager And Investor

Individual — Jun 12, 2026
Subject: File No. S7-2026-15 From: Individual This is standard for a reason. Don't let them save money by fooling us. This is fiduciary responsibility at risk.

Individual None — Jun 12, 2026
Subject: File No. S7-2026-15 From: Individual Public companies disclosing just twice a year? NO!!!! We tried this once, between 1955 and 1970. Less transparency came with LOWER returns and LOWER valuations. For an ordinary investor, like me, a return to those days could mean losing a third, or even half, of my life savings. NO!! Public companies must continue to report every QUARTER!

Ira Worden — Jun 12, 2026
Subject: RE: S7-2026-15 Comment From: Ira Worden Affiliation: Jun. 12, 2026 Dear SEC,
The quarterly reporting requirement is essential to maintain transparency for shareholders. There is zero benefit to shareholders from loosening this requirement. People need to do the work to produce the numbers.
Kindly refuse to allow the quarterly reporting requirement for public equites to be relaxed.
Ira Worden, Kirkland, WA
Family trustee and personal retail investor.

Irene Laursen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Irene Laursen Affiliation: Jun. 12, 2026 Keep the reporting quarterly. My retirement savings are invested in the stock market and mutual funds. I have worked hard for 36 years and need clear, frequent, and transparent reporting on a quarterly cycle to keep publicly traded companies honest and minimize the fraud and insider trading that often gets reported in news media too late to help investors. Also, some countries that have tried the longer reporting cycle are switching back to the 3 month cycle. Lastly, the "optional" nature of the change to 6-month reporting cycle seems like a smoke screen. If companies opt for it, investors will know less about how their investments are really doing, and the people will have even less confidence that the federal government is looking out for their best interests.

Irene Laursen
Sent from my iPhone

Iris McKenzie Ford — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Iris McKenzie Ford Affiliation: Jun. 12, 2026 What is the point of moving backward? The previous system of reporting every 6 months hurt the investor. What are you trying to hide? Iris Ford, retired.

Irv Fong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Irv Fong Affiliation: Jun. 12, 2026 Please keep public companies reporting their financial results every three months. Because the SEC mandates quarterly reporting, this has helped maintain trust in US public companies and world leading equity markets.

Sincerely
Irv Fong
Principal
Principal Field Specialist

Sent from my iPhone

Isabel Gathright — Jun 12, 2026
Subject: S7-2026-15 From: Isabel Gathright Affiliation: Jun. 12, 2026 Have we learned nothing from the likes of Enron? What about the mortgage fiasco where people were cleared for loans that they could not afford? How soon the SEC and our government forget these mistakes. Accountability is everything. As an 83 year who depends on the Stock Market and its results to sustain me for the quality of the rest of my life, I know what gives me more peace of mind, quarterly returns. I do not need, nor could I survive another 2008. Do the right thing and protect our life's savings.
Sincerely Isabel Singer Gathright

Sent from my iPhone

J Alm — Jun 12, 2026
Subject: Comment on S7-2026-15 From: J Alm Affiliation: Jun. 12, 2026 Josephine A, medical assistant, charlotte nc. Do not do this roll back. This country will descend into turmoil if you do this. Bad bad bad idea. If the majority of the working population loose then everyone will suffer. We are what hold up this economy. Plus transparency is what should be the norm. With AI gaining ground, this is a bad idea.

Get Outlook for iOS

J Camp — Jun 12, 2026

Subject: Comment on S7-2026-15 From: J Camp Affiliation: Jun. 12, 2026 Joy Campbell, Retired, Dallas, Tx: Quarterly reports are important to keep abreast of a companies' trend. Semi annual is not nearly enough to track trends. To invest with information and to have confidence in the system, quarterly reports are the minimum.

J Cooke — Jun 12, 2026
Subject: S7-2026-15 Comment From: J Cooke Affiliation: Jun. 12, 2026 Do not steal from us with your plan. Transparency is essential or I wont invest.

From Jackie's iPhone

J Katz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: J Katz Affiliation: Jun. 12, 2026 No!!!!!! Do not change!!!!!!

J Klock — Jun 12, 2026
Subject: Comment on S7-2026-15 From: J Klock Affiliation: Jun. 12, 2026 We must keep the corporations to task on reporting quarterly! The past results of reporting semi-annual kept all shareholders aware of just where the companies stood financially. Keep them accountable!! Thank you.

Sent from my iPad

J Luzar — Jun 12, 2026
Subject: S7-2026-15 Comment From: J Luzar Affiliation: Jun. 12, 2026 Why change it? Everything is in place, including taxes, for quarterly reporting. I would definitely reduce my holdings if it switched to every 6 months.
Jayne Luzar, Retired CEO

J Mc — Jun 12, 2026
Subject: Comment on S7-2026-15 From: J Mc Affiliation: Jun. 12, 2026 Dear SEC,
I INSIST that we
keep my money growing... and DEMAND full transparency.. not guessing what is happening. KEEP IT QUARTERLY!!!

Sincerely,
Jessica Mcfrederick
Auto Insurance Administration
NE OHIO

J Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: J Miller Affiliation: Jun. 12, 2026 Please keep the reporting as is. We do not need to go backwards anymore.
Thank you.
Joella Miller
616 295 0038
Lowell MI

J Rich — Jun 12, 2026
Subject: S7-2026-15 Comment From: J Rich Affiliation: Jun. 12, 2026 So does this apply to Elon‘s new IPO? Keep his investors in the dark, while he earns $1 trillion. Are there people on the SEC who aren’t criminals if so, they need to do something.

Sent from my JPhone

J Sullivan — Jun 12, 2026
Subject: S7-2026-15 Comment From: J Sullivan Affiliation: Jun. 12, 2026 The opportunity for businesses to decrease the frequency of financial disclosures would reduce the ability of commercial and private investors to manage related investments, putting them at a disadvantage. Please keep the filing frequency at quarterly.

J Theodore Struck — Jun 12, 2026
Subject: S7-2026-15 Comment From: J Theodore Struck Affiliation: Jun. 12, 2026 WHY would you want to change this??? Makes no sense! Quarterly reporting is vital to keeping up with the performance of one’s investments and savings.

Get Outlook for iOS

J W — Jun 12, 2026
Subject: S7-2026-15 From: J W Affiliation: Jun. 12, 2026 Our economy relies on accurate reporting. CEOs have fiduciary responsibility to report regularly and often that their business numbers are correct.
Keep current schedule or increase it. Full stop.

J. Richard Fowler — Jun 12, 2026
Subject: S7-2026-15 From: J. Richard Fowler Affiliation: Jun. 12, 2026 It was fixed, and not broken. WHY unfix it now? Who profits and benefits by your scurillous tactic?

J.M. H — Jun 12, 2026
Subject: S7-2026-15 Comment From: J.M. H Affiliation: Jun. 12, 2026 People are fed up with the graft and corruption going on in the federal government. It should not be extended further into the private sector by requiring companies to report Financials twice a year insurers of quarterly, as it is now. This will put regular shareholders at much higher risk of fraud. Do not relax reporting frequency.

J. Huberty
MN

Get Outlook for Android

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ja2lehman — Jun 12, 2026
Subject: S7-2026-15 From: ja2lehman Affiliation: Jun. 12, 2026 Keep the quarterly reports. The last thing this country needs is LESS accountability and an environment which enables easier paths to corruption.
Judy Lehman, MBA

Sent from my Galaxy

Jacci Hochmuth — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jacci Hochmuth Affiliation: Jun. 12, 2026 We are already settling for quarterly, we should get monthly.

Jack — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jack Affiliation: Jun. 12, 2026 My name is Lonnie Jack Womack and I'm an ATM technician. I'm also an investor. Quarterly reports are one of the best ways we have to make timely and knowledgeable purchases. Keep reporting
quarterly. It shouldn't be changed from that. It would have a negative effect on everybody who's not rich.

Yahoo Mail: Search, Organize, Conquer

Jack Elias — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jack Elias Affiliation: Jun. 12, 2026 Do not change the reporting requirements. Do make them more infrequent.

Sent from my iPhone

Jack Marsh — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jack Marsh Affiliation: Jun. 12, 2026 This is un American and you should NOT pass it.

Confidentiality Notice:
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jack McCallum — Jun 12, 2026
Subject: S7-2026-15 Comment From: jack McCallum Affiliation: Jun. 12, 2026 Jack McCallum RN, stop finding ways to further our problems with socioeconomic inequality.

Thanks for all you do,
B.McCallum

Jackie Langlois — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jackie Langlois Affiliation: Jun. 12, 2026 I have investments, I want quarterly reports so I can follow my money and make educated decisions and trades.
Jackie C Langlois, RN, MSN

Jackie
Jclangloisrn@icloud.com

Jackson Wood — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jackson Wood Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Quarterly reports are an integral element of my investment based strategies without them id be forced to sell all investments but gold and silver as they would be the only sound investment left

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Jacob Unson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jacob Unson Affiliation: Jun. 12, 2026 My name is Jacob Unson, I am an Auto Tech at Manheim Pennsylvania Auto Auction. I have been with the company for a decade and intend to continue as it is my first full-time job with retirement benefits. Keep the reports quarterly, I need to keep abreast of how the money I am saving for my future is doing on a regular basis. I do not want to be kept in the dark for half a year.

Jacqueline A. Jones — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jacqueline A. Jones Affiliation: Jun. 12, 2026 I am Jacqueline Jones, retired professor in New York City. I object to reducing reporting to twice a year as it reduces transparency and will allow hiding assets and errors.

Jacquelyn Poarch — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jacquelyn Poarch Affiliation: Jun. 12, 2026 Do not roll back SEC reporting requirements!
Jacquelyn Poarch, RN
Petersburg, VA

Sent from my iPhone

James — Jun 12, 2026
Subject: Comment on S7-2026-15 From: James Affiliation: Jun. 12, 2026 Stop protecting the criminals in charge of the market, sec, hedgefunds, and financial institutions. Enough already.

James and Julie Betsinger — Jun 12, 2026
Subject: S7-2026-15 Comment From: James and Julie Betsinger Affiliation: Jun. 12, 2026 James Betsinger.

James Azeltine — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: James Azeltine Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Quarterly SEC reporting (Form 10-Q) is essential to the transparency that makes U.S. capital markets the most trusted and efficient in the world.
Since 1970, mandatory quarterly disclosures have provided investors with timely, standardized financials, MD&A, risk updates, and certifications. This reduces information asymmetry, enabling better capital allocation, accurate pricing, and broad participation—over half of U.S. households invest in these markets.
Key Benefits
• Builds Trust & Lowers Cost of Capital: Frequent, reliable data gives investors confidence, reducing

risk premiums and supporting liquidity and innovation.
• Investor Protection: Deters fraud, levels the playing field, and allows faster market corrections through steady scrutiny (including Sarbanes-Oxley certifications).
• Market Efficiency: Supports the depth and integrity that attract global capital and distinguish U.S. markets.
Critics cite short-termism and compliance burdens, noting some international shifts to semi-annual reporting. However, U.S. markets have thrived under quarterly rules, with many firms voluntarily providing more frequent updates. Weakening the mandatory baseline risks eroding trust, raising capital costs, and harming smaller investors.
Preserving quarterly reporting upholds the transparency that powers America's competitive edge in global finance.

James Berry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: James Berry Affiliation: Jun. 12, 2026 Keep it the way it is

Sent from my iPhone

James Brown — Jun 12, 2026
Subject: S7-2026-15 Comment From: James Brown Affiliation: Jun. 12, 2026 Quarterly reports from companies are required to keep investors aware of good and bad news and numbers.

Sent from my iPhone
Jim

James Eaton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: James Eaton Affiliation: Jun. 12, 2026 To the SEC:
Having accurate and timely information on corporate earnings is critical to investors to make informed decisions on stock purchases. I oppose changing the current disclosure requirements for earnings from quarterly to semi-annual reports. Market participants must have up to the minute, quarterly information to protect their investments and their financial security. Do not change the disclosure rules.
Thank you.
James Eaton,
3682 Bobbin Brook Circle, Tallahassee, FL 32312

James Herald — Jun 12, 2026
Subject: S7-2026-15 Comment From: James Herald Affiliation: Jun. 12, 2026 James Herald I am retired but would not have invested if it wasn't sent out quarterly. Fo a 6 months report this is to long to make any changes. So no to 6 month blackouts.

Yahoo Mail: Search, Organize, Conquer

James Keriotis — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: James Keriotis Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
These days we need more reporting and accountability, not less.

I need every bit of information to make my best financial decisions And could barely navigate the market fast enough to navigate the market, as it is.
I strongly object to any change in listening the frequency of quarterly reports. it is unacceptable that they be replaced with semi annual reports. It's very disappointing that this reduction is even being considered.
Sincerely,
Jim Keriotis
724–920–4594
jtk456@aol.com

James Keriotis — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: James Keriotis Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Dear SEC,
Quarterly reports help me make informed decision.
Please do not withhold and/or delay vital information needed to make Prudent investment decisions.
I'm against any changes to the existing policy, lessening the frequency of these reports.
Most Sincerely,
James Keriotis

JAMES m — Jun 12, 2026
Subject: S7-2026-15 Comment From: JAMES m Affiliation: Jun. 12, 2026 I am thinking how much worse ENRON or WORLDCOM would have been if we didn't have quarter reports. Keep the quarterly reports and stop the rape of investors by insider trading.

James Page — Jun 12, 2026
Subject: Comment on S7-2026-15 From: James Page Affiliation: Jun. 12, 2026 Dear SEC:

Please retain the requirement for quarterly corporate reporting. I have reviewed the historical evidence, and it appears that semiannual reporting reduces transparency and reduces stock market valuation and growth over time. As a retired senior citizen, I depend on the stock portfolio that I built over my working life to sustain me and provide a modest legacy for my family.

Sincerely,

James A. Page, Jr. (he/him/his)

P. O. Box 775692
Saint Louis, MO 63177-5692
pageja@msn.com
(314) 910-9605

James Paige — Jun 12, 2026
Subject: S7-2026-15 Comment From: James Paige Affiliation: Jun. 12, 2026 Stop appeasing the billionaire class and let the real people behind the economy have some wins. Stop greedy corporations

Sent from my iPhone

James R. Franklin — Jun 12, 2026
Subject: File No. S7-2026-15 From: James R. Franklin I am OPPOSED to this naked attempt to enable businesses to conceal their financial condition from investors and the public. This change should not pass. Thank you! James R. Franklin Constable Birmingham. AL. 35217

James Schoepski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: James Schoepski Affiliation: Jun. 12, 2026 The lack of transparency is a betrayal of shareholders' legitimate interests. As owners of the company, they have a right to know the financial value of their investment.

~James Schoepski

Phone: (815) 519-8135

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james smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: james smith Affiliation: Jun. 12, 2026 James Smith, Sr Business Development Director and I am asking you keep requiring that reporting remain quarterly for public businesses. We need to maintain common sense regulations and reporting in place as some leaders are not offering the transparency needed for proper oversight. Thank you for requesting public comments.

Sent from my iPhone

James Steele, EdD, Professor of Management Emeritus George Fox University, Human Resources Certification Institute — Jun 12, 2026
Subject: File No. S7-2026-15 From: James Steele, EdD, Professor of Management Emeritus Publicly traded companies need more transparency, not less. As a taxpayer and shareholder I am appalled that the SEC would even consider reducing reporting requirements, much less propose it. This is further evidence of a corrupt administration that is attempting to shield its self serving actions from the light of scrutiny. James Steele, EdD Professor of Management Emeritus George Fox University

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james stephens — Jun 12, 2026
Subject: Comment on S7-2026-15 From: james stephens Affiliation: Jun. 12, 2026 Things in the business world change to rapidly to go 6 months without a report on earnings, spending, product demand, capital spending and changes in future plans. The changes from quarter to quarter are sometime shocking and result in large changes in public sentiment and stock prices. Reporting simi-annually gives insiders more time to dump stock in an "Enron" and accumulate beforea "blowout" earnings report.

James

James Temple — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: James Temple Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please do not make trading more difficult for the common folk.

James Thomasey — Jun 12, 2026
Subject: S7-2026-15 Comment From: James Thomasey Affiliation: Jun. 12, 2026 Hello, With the current administration doing all it can to obscure and deflect the truth about everything, I think delaying these reports is a terrible idea. We need to have all the back-room dealings brought to light and to lessen the reporting will worsen the overall feeling of truthfulness.

Jami Millon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jami Millon Affiliation: Jun. 12, 2026 Jami Millon, Michigan. Do not roll back financial reporting to the way it worked in 1955. Less disclosure will mean lower returns and lower valuations. Don't erase my savings.

Jamie Birchall — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jamie Birchall Affiliation: Jun. 12, 2026 You have no reason on earth to change SEC regulations / reporting standards. It’s time for you to stop the corruption and

do something that actually benefits the taxpayers, not the 2%!

Sent from my iPhone

Jamie Bryan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jamie Bryan Affiliation: Jun. 12, 2026 Investors deserve quarterly reporting. Please continue the quarterly reporting requirement. Please be responsible to the people, not corporations.
Jae Bryan, retiree

Sent from my iPhone

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jamie maddock — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jamie maddock Affiliation: Jun. 12, 2026 I would like to continue quarterly reporting to keep better transparency.

Jamie Pagan
EMT-P, CCTP, LPN

Jan Hergesheimer — Jun 12, 2026
Subject: S7-2026-15 From: Jan Hergesheimer Affiliation: Jun. 12, 2026 Jan Hergesheimer, Utah, Retired.
If I'm going to invest in companies, I need to be aware of what's going on with them. Twice a year is not enough. In fact, monthly would be better.

Jan Kelly — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jan Kelly Affiliation: Jun. 12, 2026 Quarterly Reporting…. .helps maintain concurrent decisions in stocks.

Sent from my iPhone

Jana Swengel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jana Swengel Affiliation: Jun. 12, 2026 I want to see quarterly reports! Keep preparing quarterly reports and sharing them with investors.

Sent from my iPhone

Janae Wilson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janae Wilson Affiliation: Jun. 12, 2026 My money, my choices, my decisions, my life… counter offer let the ones who want out pay 10% buy out, no more owed tax

ever. On all pension monies.

Jane Crawford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jane Crawford Affiliation: Jun. 12, 2026 No to the 6-month blackout.
Jane Crawford
HISTORIC PRESERVATIONIST
It matters because I'm an American citizen and I deserve to know

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Jane Darnell — Jun 12, 2026
Subject: S7-2026-15 From: Jane Darnell Affiliation: Jun. 12, 2026 Jane Darnell Avondale Estates, GA I believe it is crucial to keep reports on a quarterly timetable. This insures the best accuracy and accountability for all. The quarterly schedule allows
consumers to check on their investments and see that the reporting is honest and timely. The current system of quarterly reporting is working well and a change us not needed. Thank you.

Sent from AT&T Yahoo Mail on Android

Jane M. Villareal — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jane M. Villareal Affiliation: Jun. 12, 2026 Keep the reporting quarterly.

Jane Mathews — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jane Mathews Affiliation: Jun. 12, 2026 The reporting should be quarterly, if not more often. It should definately not be a longer period of time. All companies are set up for quarterly reporting. There is no reason to extend it.

Jane Nickerson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jane Nickerson Affiliation: Jun. 12, 2026 Quarterly reviews are important and should be continued for the stock holders!

Sent from my iPhone

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jane parker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jane parker Affiliation: Jun. 12, 2026 Leave MY money alone if one didn't know better you would think we are trying to kill us all.

Yahoo Mail: Search, Organize, Conquer

Janelle Tague — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janelle Tague Affiliation: Jun. 12, 2026 Yes. 👍 want to continue with the quarterly reports.

Sent from my iPhone

Janet A. Clark — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janet A. Clark Affiliation: Jun. 12, 2026 Quarterly reporting helps keep companies honest. Nobody likes regulations, but when it comes to finance, it is necessary. Too many things can be hidden or misused with semiannual reporting. I personally like to keep tabs on holdings, to know what's going on. Transparency is vital in this day and age, especially with digitization and AI. We all benefit from quarterly reporting. Janet Clark, retired business owner, Bradford PA.

Janet Bond — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janet Bond Affiliation: Jun. 12, 2026 Quarterly reports should always be required! Monthly would even be better. We have accomplished quarterly reports for more than a hundred years. We can still do it.
Signed by Janet Bond, retiree

Sent from my iPad

Janet C — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janet C Affiliation: Jun. 12, 2026 I am a retired Pfizer scientist and can see pros & cons for quarterly & semi annual company reporting. Why not report every 4 months...3x/year? Also, raise tax rate on corporations by 5%.

Janet Clawitter

Janet H — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janet H Affiliation: Jun. 12, 2026 HELL NO

Janet Herbruck

Janet Isaac — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janet Isaac Affiliation: Jun. 12, 2026 I see no benefit in changing from quarterly to twice a year

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Janet Melton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janet Melton Affiliation: Jun. 12, 2026 People over profits. The working class is sick & tired of the top dozen billionaire families controlling the entire country. Lawless Republicans are undermining Democracy. WE THE PEOPLE RUN THE GOVERNMENT. Remember that.

Janet O Smartt Photographer & Biz Owner — Jun 12, 2026
Subject: File No. S7-2026-15 From: Janet O Smartt Keep this information quarterly. Public companies need to share accurate and timely information often. Quarterly at a minimum. - Janet O Smartt. Investor, citizen and small biz owner.

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janet Olson — Jun 12, 2026
Subject: S7-2026-15 Comment From: janet Olson Affiliation: Jun. 12, 2026 Janet Olson, retired citizen
Please keep reports quarterly. In a climate where public trust is increasingly eroded, to see this change happen would just make the situation worse. Please hold the line and keep businesses accountable to all their shareholders.

Sent from my iPhone

Janet Palmer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janet Palmer Affiliation: Jun. 12, 2026 We should not have less accountability but more. There’s already too many shell companies, confusing financial reports and a president too willing to pardon convicted fraudsters.
Janet B Palmer
Midlothian, VA 23112

Sent from my iPhone

Janet Roessler — Jun 12, 2026
Subject: S7-2026-15 From: Janet Roessler Affiliation: Jun. 12, 2026 As an investor,and a citizen that remembers the debacle of Enron - all of the regular, retired folks who lost everything, this small accountability is needed, and in not an onerous task to require of these CEOs

Janet Roessler
410 553 1374
janetnroessler@gmail.com

JANET SHULMAN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JANET SHULMAN Affiliation: Jun. 12, 2026 Keep quarterly submissions. I am an 83 year woman who keeps up with reports on my investments, of which most report quarterly. I am less attuned to corporate activity for those reporting semi-annually and I would NOT like less frequent reporting.

Sent from my iPhone

Janet Williams — Jun 12, 2026
Subject: S7-2026-15 From: Janet Williams Affiliation: Jun. 12, 2026 KEEP REPORTING QUARTERLY!

Sent from my iPad

Janette Hernandez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janette Hernandez Affiliation: Jun. 12, 2026 To SEC policy decision makers. It is disheartening to see that decisions influencing financial security may jeopardize future earnings by regressing to outdated, inefficient, past semi annual reporting. I am a retired resident of Palm Beach County in Florida. Cost of living has gone through the roof. Homes and rents are becoming unaffordable to local residents. For prices continue to escalate. You have the power to make decisions that influences the livelihood of retirees as well as any investor. Please be conscious that a large majority of the population would be negatively impacted by regressing to corporate reporting twice a year. It didn't do well then. Why would it work better now? Please allow this country to move forward and not repeat past mistakes

Respectfully and humbly,

Janette Hernandez

Janice — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janice Affiliation: Jun. 12, 2026 Janice Schindler-Horvat
Retired
Hayward CA

I object to changing from quarterly to biannual reporting - lack of quarterly updates signals a lack of transparency. Biannual reporting in the past corresponded with lower returns.

Janice Bibb — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janice Bibb Affiliation: Jun. 12, 2026 Keep it quartly

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Janice Mansfield — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Janice Mansfield Affiliation: Jun. 12, 2026 I believe quarterly reporting should be retained because it gives investors more current information on which to base their decisions. The world moves far too fast for shareholders to wait half a year before learning how companies actually performed. Please fulfill your duties to shareholders by retaining quarterly reporting.
J.C. Mansfield
Albany, NY

Janice S. Glenn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janice S. Glenn Affiliation: Jun. 12, 2026 I am a retired physician in Louisiana. I am barely making it now, on Social Security. My rent is 81% of my Social Security. Reducing the but I have of savings returns would destroy me, financially. Thank you for not rolling this back. Sincerely, Janice S. Glenn, MD.

Janice Vaccaro — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janice Vaccaro Affiliation: Jun. 12, 2026 Quarterly reports are very important to us. Transparency matters. There is no way we should be relegated to accepting an antiquated standard of reports on our financial investments. KEEP IT QUARTERLY!

Janis Dolnick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Janis Dolnick Affiliation: Jun. 12, 2026 I spoke with my financial advisor about the proposed change in reporting from quarterly to semi-annually to see if this was important for my investments. Essentially, what he said confirmed the danger of making this change: less frequent reporting tends to favor insiders and institutions with informal information advantages, while retail investors (that's me and all my fellow investors) lose a key transparency touchpoint. History backed that up when quarterly reporting was restored in the 1970s. The case for semi-annual reporting is a lighter regulatory burden on companies, *but that benefit flows mostly to issuers, not investors.*

Because of this negative impact on my investments and on other investors, I want to oppose and ask you to oppose this change. I cannot afford an over 30% decrease in the value of my investments as seen by the metrics between 1955 and 1971 when the change went to six months instead of quarterly. Don't let this happen again.

Janis Dolnick, PhD
jdolnick@sonic.net

Janith Huffman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Janith Huffman Affiliation: Jun. 12, 2026 Janith Huffman, Retired Human Resource Director.
A ridiculous idea. Its is important to monitor investments more often than every 6 months.

Jannene Maudlin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jannene Maudlin Affiliation: Jun. 12, 2026 Please don't stop quarterly stock reports. Too many changes can happen to go six months with no information.

Jannene Maudlin Jannene Maudlin — Jun 12, 2026
Subject: File No. S7-2026-15 From: Jannene Maudlin Please don't stop quarterly stock reports. Too many changes can happen to go six months with no information.

Jared Eldredge — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jared Eldredge Affiliation: Jun. 12, 2026 My name is Jared Eldredge. I am a computer engineer in Eastern Massachusetts and I am opposed to the proposed change from quarterly to semi annual reporting. The proposed would minimally benefit companies but significantly increase risk to investors in an industry already characterized as gambling and dishonest by most citizens. You must at least maintain the current level of transparency; any changes should improve this transparency, not degrade it further.

Jared Johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jared Johnson Affiliation: Jun. 12, 2026 Average investors deserve a quarterly report on the status of their investments. Anything less will result in harm to the Average investor trying to make good decisions with their retirement
income. Keep in quarterly!!!

Yahoo Mail: Search, Organize, Conquer

Jarod Schwab — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jarod Schwab Affiliation: Jun. 12, 2026 It is absolutely absurd to stop quarterly reports all because an aging, senile pedo president seems to think it's a good idea. Lunacy.

JAS N FLANERY — Jun 12, 2026
Subject: S7-2026-15 Comment From: JAS N FLANERY Affiliation: Jun. 12, 2026 Changing to 6 months is just another way for these companies and managers to keep facts hidden. With the condition of our nation being so uncertain this would allow more time for covering up facts that need to be known quicker. My name is James Flanery. I am retired but this still matters to me because of my children and grand children!!

Sent from my iPad

Jason Garneau — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jason Garneau Affiliation: Jun. 12, 2026 To the

Securities and Exchange Commission:
Grow a pair of balls and actually stand up for THE PEOPLE PAYING YOUR SALARY, and not some orange con man you ****ing spineless little pansies. This whole administration is speed running the demise of America, and you guys could give two ****s. What a disgrace to America.

Jason Hanigan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jason Hanigan Affiliation: Jun. 12, 2026 What the hell is wrong with you people. Why does all branches of govt and people of power want to screw over people. Leave **** the way it is with quarterly reporting. Are you just trying to figure out different ways to **** us over as little fish.

Jason Hilby — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jason Hilby Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I work in the surety industry. Part of my job is to monitor the credit of every company my office has exposure on. By increasing the time between reports, my job will become more difficult, and could lead to losses for my company. The surety industry is a nieche insurance product, but it is vital to many companies. Surety allows its clients to operate, and without it many would struggle to bid on new jobs. In every major advancement surety has been behind the scenes. We allow gold miners to operate by insuring their reclamation obligations. We allow home builders to operate by backstopping their subdivision obligations to the towns, we're helping data centers secure their massive power obligations to be utilities.

Please do not increase the time between reporting. I also say this as an amateur investor.

Regards,

Jason I. Gonding — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jason I. Gonding Affiliation: Jun. 12, 2026 Investors deserve to know what's going on with the companies they invest in and it is to the point now that it's pretty much axiomatic that corporations will not do anything voluntarily. The SEC needs to follow the mandate of its charter - protect investors from misconduct, promote fairness & efficiency in the securities markets, and facilitate capital formation for those looking to hire, innovate, and grow. Quarterly reporting is a key part of the way the SEC does that job.
Jason Gonding, Roswell, GA.

Sent from my iPhone

Jason Pieszala — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jason Pieszala Affiliation: Jun. 12, 2026 This is a horrible idea. Companies keep getting bigger and more complicated all the time. They separate themselves from the bulk of society and its management feels as though they are above the rest of us.

Furthermore, reducing reporting makes it harder for the public to detect problems, malfeasances or making a well reasoned decision. These businesses and financial gurus can move fast with modern technology but the office worker, nurse, or teacher can’t’.

Sent from my iPhone

Jason Pieszala
347-449-4377

Jaxon Turner Individual Retail Investor — Jun 12, 2026
Subject: File No. S7-2026-15 From: Jaxon Turner The proposal to make quarterly reporting optional will create an uneven playing field between large firms / market makers and retail. The volatility on quarterly earnings will be magnified if moved to semi-annual. An investor has a right to know what the comapny they are investing in is doing and this is the best way to do that. Quarterly updates have worked well so why fix a system that isn't broken. The corporate savings are so incredibly tiny compared to the value the update brings to investors. This reeks of trying to cover up a recession or trying to cut out retail from vital information.

Jay Beardslee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jay Beardslee Affiliation: Jun. 12, 2026 The quarterly reporting is necessary to keep small investors, like myself, informed of the performance of stocks to keep up with an ever changing market. As a retired person I rely on those reports to keep my head above water, so to speak. In these sensitive, inflationary times seeing the amount of fraud being exposed almost daily, we have to have the information to make timely and necessary changes to our portfolios. Thank you for your consideration in this matter.

Sent from my iPhone

Jay Loftsgaarden — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jay Loftsgaarden Affiliation: Jun. 12, 2026 I have been investing in my retirement for 30 years. I used the quarterly reporting to help me make decisions about the direction my investments were trending. Why would we ever want less information at this time? I am a retired physician and can’t imagine less is more!
Dr. Jay Loftsgaarden,

Sent from my iPhone

Jayne Amundson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jayne Amundson Affiliation: Jun. 12, 2026 We, as investors, would be too vulnerable and the loss could be devastating. You are the inner circle. You know already and can make your moves. Don't keep vital info away from us.

Jayne Canale — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jayne Canale Affiliation: Jun. 12, 2026 To allow even more time and ways to hide stuff? I don't think so!

Jayne R Stillwell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jayne R Stillwell Affiliation: Jun. 12, 2026 A third grader could see the fallacy of this proposed policy. Even he knows that telling you the position or value of anything is more suspicious after six months than revelation every three months! AFTER 3 months, he might be able to find his pet turtle; after 6 months, he knows it is gone!

Sent from my iPad

Jayne Scalise — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jayne Scalise Affiliation: Jun. 12, 2026 I look at the stock market daily and want to see my investment continue to be reported quarterly
Thank you
Jayne Scalise

Sent from my iPhone

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jclements7 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jclements7 Affiliation: Jun. 12, 2026 What kind of twisted thinking makes one think that this action would be good for individual Americans?!?

Yahoo Mail: Search, Organize, Conquer

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jcon444 — Jun 12, 2026
Subject: S7-2026-15 From: jcon444 Affiliation: Jun. 12, 2026 My name is Rev. Jeff Conner. I am a clergy retiree in the United Methodist Church in Louisiana. My wife is also a retiree in the United Methodist Church. Don't let accountability slide for those who want to hide their trades with less reporting. They can put at risk more of our retirement funds. I depend upon my Pension fund for monthly bills. The more reporting the better. Keep Quarterly Reporting!

Sent from my Galaxy

JD Whitmire — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JD Whitmire Affiliation: Jun. 12, 2026 Why do you want to walk backwards when evidence shows this was bad for investors and the economy. Quit taking bad advice from djt and think aboutvwhat is good for the investors.

Jean Crain — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Crain Affiliation: Jun. 12, 2026 Why are you wanting to hide information now? Keep reporting Quarterly! We need the freedom to make our own decisions about who our money is with and how it's doing. Jean Crain, Retiree.

Sent from AT&T Yahoo Mail on Android

Jean Crain — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Crain Affiliation: Jun. 12, 2026 Why are you wanting to hide information now? Keep reporting Quarterly! We need the freedom to make informed decisions about who our money is with and how it's trending.
Jean Crain, Retiree.

Sent from AT&T Yahoo Mail on Android

Jean Doherty — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Doherty Affiliation: Jun. 12, 2026 I believe that quarterly reporting should remain in place. Ordinary investors deserve the right to know how a company is performing on a timely basis.

Thank you,

Jean Doherty
Wird Processor

Sent from my iPhone

Jean Godfrey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jean Godfrey Affiliation: Jun. 12, 2026 I am opposed to this. I am a retiree totally dependent on the market and its value to live on. The research shows this was a bad idea in the past. Let’s learn the lesson and not return to the previous mistake. I have worked hard to save money. I have worked hard to invest it well. PLEASE don’t screw up what I have worked hard for and done well. I read and study these quarterly reports and expect them to continue and to be able to decide on buy/sell their stock based on them. Twice yearly is not enough.

Sincerely,

Jean W Godfrey MD. Indiana

Jean Landman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Landman Affiliation: Jun. 12, 2026 Quarterly reporting provides investors better insight into a company's direction, the success and impact of their choices. Making the company's goals and track toward them influences investor's decisions; less, and hidden information makes investors less likely to take chances on potentially heavy losses.
Jean Landman

Jean Mills — Jun 12, 2026
Subject: S7-2026-15 From: Jean Mills Affiliation: Jun. 12, 2026 Corporations have the ability to screw around with all sorts of issues to make those reports reveal what they want and not necessarily what is. The least amount of time between SEC reporting deadlines, the sooner red flags will go up for investors, stock brokers, bankers, etc. Those quarterly reports give strong indication to the world how financially sound the company is at that point in time, how they got there, and what the future plans hold.

Kind regards,
Jean

Jean OBrien-Meyer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean OBrien-Meyer Affiliation: Jun. 12, 2026 I believe it is in the best interest of the public to be able to receive this data quarterly as many can only afford to short term tie up their money!

Sent from my iPhone

Jean Odegarden — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Odegarden Affiliation: Jun. 12, 2026 Keep quarterly statements!

Jean Stevens — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jean Stevens Affiliation: Jun. 12, 2026 I believe quarterly reporting results in more accurate information and transparency. Jean Stevens, retired. I’m concerned about less and less protections for consumers.

Sent from my iPad

Jean Wible — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jean Wible Affiliation: Jun. 12, 2026 Quarterly reporting is essential and holds corp more accountable. History shows the benefits.
No one çould have common sense and make this move to less frequent reporting - what are they trying to hide? Must have clear and frequent reporting

Jean Wible, BSN, HTP

Jeanie Kee — Jun 12, 2026
Subject: S7-2026-15 From: Jeanie Kee Affiliation: Jun. 12, 2026 Gloria Kee, retired 30yr Georgia suburb aesthetician, mom of 3 smart contributing grown kids. My 3 grown adult children deserve QUARTERLY accountable reporting. NOT 2x per year!!! They work hard.

Jeanlu Ryersbach — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeanlu Ryersbach Affiliation: Jun. 12, 2026 I have paid taxes, sent children to college, worked from a young age and monitored my life daily. I want quarterly reports on my money. Absolutely NO to every 6 months. Jean L Ryersbach from Levittown, PA 19054.

Sent from my iPhone

Jeanne — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeanne Affiliation: Jun. 12, 2026 Absolutely keep QUARTERLY reporting. Keep them honest. Protect the people. Greed is NOT an option. We are stock investors so honesty is the way to go!

Jeanne Senay

JEANNE Baker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JEANNE Baker Affiliation: Jun. 12, 2026 This will allow companies to hide their profits, which is why it was put in place back then.

Jeanne Joers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeanne Joers Affiliation: Jun. 12, 2026 Just another tactic to keep us off balance and skeptical.
I VOTE to KEEP IT QUARTERLY AND MORE FAIR!
What is the purpose for the supposed change to 6 month reports?

Sent from my iPad

Jeanne Parisi — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeanne Parisi Affiliation: Jun. 12, 2026 I like receiving my reports quarterly. Please keep things the same.

Men should take their knowledge from the Sun, the Moon and the Stars. Emerson

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jeannie brust — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jeannie brust Affiliation: Jun. 12, 2026 Please keep reports quarterly! Thank you.

Sent from my iPhone

Jeff Blease — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeff Blease Affiliation: Jun. 12, 2026 I have been actively involved in the stock market throughout the last 40 years. I value the quarterly reports of the companies that are in my stock portfolio. I believe that quarterly reports should continue for those companies that are a part of the various U.S. Stock Exchanges.

Jeff Blease
Director of Hygienic Markets

DeanHouston

525 Scott Street, Suite 201
Covington, Kentucky 41011, USA
office: +1 (513) 455-6357
Jeff.Blease@deanhouston.com
www.deanhouston.com

Jeff Boyer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeff Boyer Affiliation: Jun. 12, 2026 Jeff Boyer, College instructor, Fort Mill, SC

I am semi-retired, planning to be fully retired at the end of the year. Losing this much value in my investments will have a significant negative impact on my future income and my future standard of living. And this will be the case for others I know.

Thank you for your consideration.

Sent from my iPhone

Jeff Pierce — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeff Pierce Affiliation: Jun. 12, 2026 American Citizens saving for their futures, deserve quarterly reporting. It was put in place for a reason.....don't change it!

Jeff Radcliffe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeff Radcliffe Affiliation: Jun. 12, 2026 This is a step in the wrong direction from a consumer standpoint. While you strengthened disclosures with REG BI, you weaken transparency for consumers with this proposal, all to save companies pocket change. This is a terrible idea.

Jeff Seelbach — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeff Seelbach Affiliation: Jun. 12, 2026 Do NOT change quarterly reporting. It's there for a reason.

Jeff Tieger — Jun 12, 2026
Subject: S7-2026-15 From: Jeff Tieger Affiliation: Jun. 12, 2026 It's not broken so don't fix it. Stock holders need to get timely info so they can react quickly. Quarterly reporting is in the stockholders best interest and that is what you should be protecting.

JEFFREY FISHER — Jun 12, 2026
Subject: S7-2026-15 Comment From: JEFFREY FISHER Affiliation: Jun. 12, 2026 I have been actively involved in the stock market throughout the last 41 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jeffrey Hamer — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Hamer Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

if I am reading this correctly and you do intend to reduce the requirement to every 6 months then I find that to be appalling! Why put us investors at a disadvantage like that? They do it they are used to it and they can afford it ! We CANNOT afford the change like that! It will ruin public trust. I will personally pull out of the market for good as a side note, but really this is not a good idea but you know that because you just follow the money and it tells you everything as always.

Jeffrey Nolan — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Nolan Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Having quarterly reporting means the information I use to make important investment decisions is only 3 months old. Please don't force me to make decisions on events that happened 6 months ago.

Jen Berry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jen Berry Affiliation: Jun. 12, 2026 Please do not change from Quarterly filing. Only twice a year gives even more advantage to the inside traders who know what the stock is trending. We need more governmental regulations, not less. We've already seen what the unregulated businesses can do and it's awful.

Jen Kopf — Jun 12, 2026
Subject: Quarterly reporting feedback From: Jen Kopf Affiliation: Jun. 12, 2026 Less reporting = lower returns in the past. Quarterly reporting is not onerous and if you find it so you shouldn’t be in business. I’ve been part of the team tasked with quarterly reporting— and I don’t have enough time before retirement to make up for any losses that will be incurred. Jennifer Kopf, Lancaster, PA

Sent from the all new AOL app for iOS

Jen Whalen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jen Whalen Affiliation: Jun. 12, 2026 Why must turn the clock backwards on everything in this country?! Let's make progress not regress.

With clear data already present about the dangers of less timely transparency we would be a stupid nation to revert back to a system that didn't succeed already.

Please don't ruin the lives of many to protect the assets of the few. Do not pass this law.

Jen Whalen

Partner I Planner I Shucker
The Local Oyster Raw Bar Catering & Events

www.thelocaloyster.com
jen@thelocaloyster.com

Please Note: Limited access to email Thurs-Mon because we're busy taking care of Events! We will reply to emails as quickly as possible, we value your business

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Jenelle Kindt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jenelle Kindt Affiliation: Jun. 12, 2026 To the SEC:

To the Securities and Exchange Commission,

I am writing to respectfully oppose File Number S7-2026-15.

My name is Jenelle and I work in the medical field as a lab technician and have recently completed my four-year nursing degree. I have always been fascinated by the stock market and have spent years researching companies, learning about financials, and slowly building a small nest egg starting in my early twenties. I knew I had to start saving young because pensions are no longer common, homes are no longer affordable, retirement is more expensive, and the dollar does not go as far as it once did.

As I enter this next stage of my life, my goal is simple: work hard, save money, invest responsibly, and eventually purchase a modest home of my own. For everyday investors like me, access to timely and accurate financial information is critical.

If companies are allowed to report only twice a year instead of quarterly, regular investors will have far less information available when making decisions. That would make it harder to understand how a company is actually performing, whether risks are increasing, and whether an investment still makes sense. Those with greater access to information already have an advantage in the market. Reducing public reporting would only widen that gap and make it even harder for average investors to participate on fair terms.

Public companies benefit from access to public markets. In return, the public should have the right to regular and meaningful information about how those companies are performing. Less transparency does not protect investors. It protects those who already have the most access and influence.

From the bottom of my heart, I urge the SEC not to adopt S7-2026-15. Everyday investors deserve transparency, fairness, and timely information.

Respectfully,
Jenelle Kindt

Jeni Adair — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeni Adair Affiliation: Jun. 12, 2026 Please protect everyday investors and keep the reporting quarterly.

Jeni Adair
739 Vía Milano
Apopka, FL 32712

Jenifer Wolf — Jun 12, 2026
Subject: S7-2026-15 From: Jenifer Wolf Affiliation: Jun. 12, 2026 As someone who lost my entire retirement and had to start over late run life- to a sketchy company no less- the minimum would be quarterly reporting, more oversight and accountability is needed to protect consumers, especially seniors. Please don't roll back protections. We need increased protections. The results of not doing so can be devastating to every day Americans. Thank you.

Jenifer Wolf
480-236-3996

Sent from my iPhone

Jennifer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jennifer Affiliation: Jun. 12, 2026 Comment on File No. S7-2026-15 Semiannual Reporting — Release No. 33-11414
To: Vanessa A. Countryman, Secretary, U.S. Securities and Exchange Commission
From: Jennifer, Phoenix, AZ
Re: Opposition to the Proposed Optional Semiannual Reporting Framework
Dear Ms. Countryman and Members of the Commission:
My name is Jennifer, and I live in Phoenix, Arizona. I am writing as an individual investor to urge the Commission not to adopt the proposed amendments that would allow public companies to replace quarterly reports on Form 10-Q with semiannual reports on a new Form 10-S. I respectfully ask that the Commission preserve mandatory quarterly reporting for all Exchange Act reporting companies.
Why this matters to me personally I am not a hedge fund, a bank, or an institution with analysts on staff. Like tens of millions of Americans, I invest my retirement savings and my family's future in U.S. public companies through individual stocks and funds. The quarterly 10-Q is one of the only tools I have that puts me on remotely equal footing with professional investors. It is standardized, reviewed by an auditor, filed under a real liability framework, and available to everyone at the same time for free.
If this proposal is adopted, I could go more than six months — and in practice, when you account for filing deadlines, closer to seven or eight months — without seeing reviewed financial statements from a company I own. That is an eternity in modern markets. Businesses can deteriorate, take on debt, lose customers, or change strategy entirely in that window, and ordinary investors like me would be the last to know.
America already ran this experiment, and investors paid for it The Commission does not need to speculate about what semiannual reporting would do, because the United States has already tried it. From 1955 to 1970, the SEC required interim reporting only twice a year. That fifteen-year stretch is

the only modern departure from America's long march toward more frequent disclosure — a tradition that predates the SEC itself, with railroads publishing monthly earnings in the 1860s, newspapers printing quarterly revenue figures by 1889, and the New York Stock Exchange requiring quarterly reporting of most listed firms by 1939.

The record of that semiannual era is sobering. Inflation-adjusted returns on the Dow Jones Industrial Average were roughly flat (about –0.1% annualized) from 1955 to 1970, while market valuations sat around 16.5 times earnings. In the half-century of mandatory quarterly reporting since 1970, real returns have compounded at roughly +3.9% annually and U.S. valuations have risen to roughly 26.7 times earnings. Correlation is not causation, and many factors drive returns and multiples — but when the Commission reversed course in 1969, it did so for exactly the reasons that still apply today, concluding in Release No. 34-8683 that "the trading markets should have the benefit of quarterly financial information." The burden should fall on those who want to dim the lights to prove that this time would be different.

The same pattern holds across markets today. The major markets that require quarterly reporting — the United States, Japan, South Korea, India — trade at substantially richer valuations (roughly 22 to 28 times earnings) than major semiannual-reporting markets such as the United Kingdom, France, and Spain (roughly 14 to 18 times earnings), which sit close to where America itself traded during its own semiannual era. If U.S. valuations were ever to re-rate toward semiannual-market levels, the wealth destruction for ordinary investors would be measured in the trillions of dollars. A move from today's multiple to the 1955–1970 multiple would imply a decline on the order of 38% — for my own savings, a loss I could not easily recover from at this stage of my life.

Quarterly reporting protects investors and market integrity 1. It reduces the information gap between insiders and the public. Executives, board members, lenders, and large institutional investors will always have more timely information than retail investors. Quarterly reporting narrows that gap on a fixed, predictable schedule. Cutting the number of interim reports from three to one per year does not eliminate the information — it simply concentrates its advantages in the hands of those with privileged access, and it widens the window in which selective disclosure, rumor, and insider knowledge dominate price formation.

2. It deters and exposes fraud sooner. Many of the most damaging frauds in market history unraveled because periodic filings forced numbers into the open on a regular cadence. Each 10-Q is a checkpoint: management must certify the filings, disclosure controls must operate, and an auditor must review the interim financial statements. Doubling the time between checkpoints doubles the time a fraud or an aggressive accounting practice can compound before anyone outside the company can detect it.

3. Earnings releases are not a substitute. The proposal contemplates that companies electing semiannual reporting could still furnish quarterly earnings releases on Form 8-K. But voluntary press releases are not 10-Qs. They are unreviewed, selectively framed, often non-GAAP-heavy, and not subject to the same disclosure requirements or structured data tagging. Replacing a standardized, reviewed regulatory filing with a marketing document curated by management is a downgrade in investor protection, not a neutral swap.

4. The "short-termism" rationale is unproven. The principal argument for this change — that quarterly reporting drives managerial short-termism — has been studied in markets that actually made this switch. When the United Kingdom and the European Union eliminated mandatory quarterly reporting, the research that followed found no meaningful increase in corporate long-term investment. The historical record points the same way: American companies reported quarterly while building the most valuable and innovative capital market on Earth. What drives short-termism is earnings guidance and compensation design, not the act of transparently reporting results — a distinction even Warren Buffett has drawn, criticizing the quarterly guidance game while telling CNBC in 2018, "I like getting the figures quarterly, and I hope that stays." If the Commission wishes to address short-termism, curtailing the quarterly guidance ritual would target the actual problem without dismantling the disclosure regime that has underpinned American market credibility since 1970.

5. The compliance savings are small; the cost to investors is large. For most established public companies, the incremental cost of a 10-Q is modest relative to revenues, and much of the underlying work — closing the books, internal reporting, board reporting — happens quarterly regardless. Meanwhile, staler public information means wider bid-ask spreads, more violent price reactions when news finally arrives, greater volatility around the two remaining reporting dates, and a higher cost of capital as investors price in uncertainty. The European evidence cited by the Managed Funds Association in this very rulemaking is directly on point: companies that switched to semiannual reporting saw their trading liquidity decline, while those that kept reporting quarterly did not. Decades of academic research likewise find that more frequent reporting lowers the cost of capital. Those costs of reduced disclosure are borne by everyone, including the companies the proposal claims to help.
6. An optional, checkbox-based regime fragments the market. Allowing each company to elect its reporting frequency annually would create a confusing patchwork in which investors must track which issuers report when, and in which the companies most likely to opt out of quarterly transparency may be precisely those with the most to hide. Comparability across companies and across time — one of the great strengths of the U.S. disclosure system — would be permanently degraded.
Conclusion The U.S. capital markets are the deepest and most trusted in the world in large part because investors here receive more information, more often, under stronger legal accountability than anywhere else. The Commission tested semiannual reporting once, found it wanting, and corrected course in 1970 — a judgment vindicated by fifty-six years of market history since. That trust was built over decades and can be spent quickly. I urge the Commission to withdraw the proposed semiannual reporting option and to retain mandatory quarterly reporting on Form 10-Q for all reporting companies.
Thank you for considering the views of individual investors in this rulemaking.
Respectfully submitted,

Jennifer Munnell
Phoenix, AZ
June 12, 2026

Jennifer Beach — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jennifer Beach Affiliation: Jun. 12, 2026 Keep Quarterly reporting. America cannot afford to return to what would cost us what little savings most people have. This robbery from the poor to pay the rich HAS TO STOP.

Sent from my iPhone

Jennifer Faulkner — Jun 12, 2026
Subject: S7-2026-15 From: Jennifer Faulkner Affiliation: Jun. 12, 2026 As a concerned citizen of this country - I am appalled by the consideration of removing safeguards to hold CEOs accountable for more honest quarterly financial statements. This consideration is not only reckless it is one hundred percent irresponsible.

We know from history CEOs will fabricate, stretch the truth and lie on financials if there is no oversight and accountability. If there is no threat of significant consequences, like prison, there will be no fear of being held accountable. It has been proven more than once historically and it will

happen again.

In the end, less financial regulations leads to corruption and fraud. It destroys the economy, jobs and the tax payers are left cleaning up the mess left by greedy immoral corporations.

These regulations are needed and must be kept and protected.

Jennifer L Faulkner
GM EMPLOYEE
DAVISON MI 48423

Sent from my iPhone

Jennifer Fitzgerald — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Fitzgerald Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Not all Americans are the mindless automatons this administration would prefer us to be. We want and need more information to make the best decisions concerning our personal money. While some of our retirement and investment accounts may appear to be pocket change to these oligarchs, it is important to people's futures since it seems unlikely that we will have Social Security to rely on the way things are going. I think there is room for more ethics in our capitalist society and strongly oppose less accountability in the current economy. There are still many people out here who want transparency and to be informed consumers. Don't take that away from us now. Don't forget for whom you are actually supposed to be working... It's not just the billionaires, it's the common person. All the normal people out here deserve your consideration now more than ever.

Jennifer Lewis — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Lewis Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
We already have protections that have minimal consequences to market makers.
Business organizational procedures and financials are mandatory if you want investors and citizens gainfully working toward retirement.
Eliminating reporting will start a snowball effect that starts with less reporting and eventually erodes business integrity from shareholders to employees.

Jennifer Mitchell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jennifer Mitchell Affiliation: Jun. 12, 2026 I am against this change in reporting. More transparency is necessary to protect everyday people. This twice yearly reporting was tried and it failed- resulting in far lower gains for investors. The financial survival of myself and my family depends on my investments. Do not make this damaging change to less transparency.

Jennifer Mitchell
Certified Orton-Gillingham Dyslexia Specialist

Reading Teacher
East Elementary

Jennifer Mullins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jennifer Mullins Affiliation: Jun. 12, 2026 Fight for the American people, please. Do not change the reporting requirements. Thank you.

Jennifer Bishop

Jennifer Ray — Jun 12, 2026
Subject: S7-2026-15 From: Jennifer Ray Affiliation: Jun. 12, 2026 Keep it four to keep corporations accountable and possibly more if needed. More transparency and honest accounting needed.

Sent from my iPhone

Jennifer Signore — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jennifer Signore Affiliation: Jun. 12, 2026 Keep the reporting on a quarterly basis and do not include any “optional “ choice! Can you please just leave us alone and stop trying to change processes that have been proven to work for years??? It’s hard enough to keep our heads above water to make decisions 4 times per year. I can’t imagine having to do this only twice per year!! Please do not pass this proposal and try to think of the people for once!! Thank you!

Sent from my iPhone
Jenn Signore

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jenny hughes — Jun 12, 2026
Subject: S7-2026-15 Comment From: jenny hughes Affiliation: Jun. 12, 2026 Jenny Hughes
Realtor
I want my quarterly reports.

The best compliment I can receive is the referral of your family and friends!

Sincerely,

Jenny Hughes, AHWD, ABR, PSA, MRP
REALTOR®
(813) 360-5696 - Cell
(813) 971-3352 - Fax
Coldwell Banker Realty
19026 Bruce B Downs Blvd
Tampa, FL 33647
Hablo Español
Business hours are 9-7 or by appointment as needed

https://www.showingnew.com/jennyhughes2

www.facebook.com/JennyHughesFLRealtor

www.jennysellsflrealestate.com

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Jennytarullo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jennytarullo Affiliation: Jun. 12, 2026 This is unacceptable

Thanks

“Be a novel in a sea of magazines."

Jeremy Holmes — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jeremy Holmes Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
You are betraying the American people for the benefit of billionaires. You cloak lessening the rules as "small government" as you receive bribes under the table. You are not a government of the people. You are a government of one. Yourself. You laugh and joke while working class Americans get bent over. Liberte, egalite, fraternity. Soon it will be your heads.

Jeremy Sobecki — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jeremy Sobecki Affiliation: Jun. 12, 2026 I am opposed to the SEC reducing how often public companies have to report. Six months would be keeping the public in the dark for too long.

Sent from my iPhone

Jeri Hough — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeri Hough Affiliation: Jun. 12, 2026 Quarterly is fair. It’s our money.

Jeri Lu Mattson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jeri Lu Mattson Affiliation: Jun. 12, 2026 We can’t go back to twice a year reporting that was a failure before and there’s no reason to think it won’t be a failure now stop doing this madness

Sent from my iPhone

Jerm Regalis — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jerm Regalis Affiliation: Jun. 12, 2026 In this fluid economy we need the option of quarteerly reports on our investments.

Jerri Walker — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jerri Walker Affiliation: Jun. 12, 2026 Do not change the reporting system! I rely on quarterly information about my investments so that I can make good decisions about my financial future! My retirement is reliant in solid and frequent reporting of information! Jerri Walker retired teacher

Sent from my iPhone

Jerry Horne — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jerry Horne Affiliation: Jun. 12, 2026 Ladies/Gentlemen:

I am opposed to allowing companies to report every six months versus the current requirements to report quarterly.

My reasons are as follows:

(1) I rely on quarterly information to make decisions concerning my retirement funds

(2) Six-month gaps between required reporting dates would create an unfair advantage for corporate insiders

(3) Making quarterly reporting merely optional does not provide the investing public with sufficient information because companies that opt in are often the ones whose investors most need frequent updates, and

(4) The savings companies would realize are not worth what the lack of information could cost me.

Though I am staunchly opposed to six-month reporting I do think four-month reporting would be frequent enough to meet my needs.

Jerry Horne
Retired
Prattville, AL

Sent from my iPhone

Jerry Stein — Jun 12, 2026
Subject: S7-2026-15 From: Jerry Stein Affiliation: Jun. 12, 2026 Quarterly reporting is an important factor in keeping businesses honest.

Jerryhay — Jun 12, 2026
Subject: S7-2026-15 From: Jerryhay Affiliation: Jun. 12, 2026 What’s the reason to change?

Jesse E — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jesse E Affiliation: Jun. 12, 2026 Jesse E
Truck driver
No way I want these people being held less accountable with the money I've invested in my entire life. Letting there be less or optional oversight is exactly how mismanagement starts and kills hard working Americans life work

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Jesse Ellenbogen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jesse Ellenbogen Affiliation: Jun. 12, 2026 My name is Jesse Ellenbogen and I am a senior human factors analyst. I think this proposal is a terrible idea, I need to have the quarterly insights into what my investments are doing so that I can keep the companies honest that I invest into.

Jesse Noell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jesse Noell Affiliation: Jun. 12, 2026 Jesse Noell, Clinical Coordinator, VA. The rich and powerful get away with too little reporting, lack of accountability, lack of transparency, lack of integrity, and lack of duty to country as it is which the country falls apart as it is. We cannot sustain stability with the current state of social safety networks and economic situation of regular people as it is because of the people getting away with these types of things are often predatory in other ways because of their lack of any accountability. We’re tired of different sets of rules for everyone and trust me when I tell you people are going to get pissed if you keep pushing them. Get honest or shove off.

Jessica Brady — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jessica Brady Affiliation: Jun. 12, 2026 Jessica Brady, senior software engineer, CO, this matters to me because I've worked my entire life saving for retirement and this is insane. Clarity in reporting is the only responsible thing to do. Just like quarterly earnings calls. Stop this. Stop ruining American lives. Stop.

JESSICA de LEON — Jun 12, 2026
Subject: S7-2026-15 Comment From: JESSICA de LEON Affiliation: Jun. 12, 2026 If the SEC moves forward, investors such as myself will be forced to place our investment dollars else where. The SEC does not get to allow fraud with our money.

STOP THE FRAUD !!!!

Jessica Kramer — Jun 12, 2026

Subject: S7-2026-15 Comment From: Jessica Kramer Affiliation: Jun. 12, 2026 Please do not extend the statements from quarterly to 6 months. U.S. regular investors want to see these reports more often than twice a year. This change hurts U.S. “little guys.”

Sent from my iPhone with typos

JESSICA LICIS — Jun 12, 2026
Subject: S7-2026-15 Comment From: JESSICA LICIS Affiliation: Jun. 12, 2026 Jessica Licis ~ I strongly support maintaining mandatory quarterly reporting. Moving to a semiannual schedule creates a six-month information blackout that deeply harms retail investors.Frequent disclosures ensure equal access to data, prevent massive stock price swings, and hold executives accountable. U.S. capital markets are the global gold standard because of transparency. Please do not weaken investor protections by reducing reporting frequency.

Sent from my iPhone

Jessica Traiger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jessica Traiger Affiliation: Jun. 12, 2026 Keep the transparency. There is NO good reason for this….expect corruption.
We have had enough!

JF Guercio — Jun 12, 2026
Subject: S7-2026-15 Comment From: JF Guercio Affiliation: Jun. 12, 2026 Hello SEC,
I am Joseph Frank Guercio, I am a professional fleet director and consultant in the trucking and transportation industry. I am urging you to continue to require quarterly reporting. All shareholders deserve visibility to the performance of the businesses that they are part owners of and need quarterly reports at a minimum. I will argue that lowering the bar for reporting is lowering the expectations of accuracy and accountability. Doing so can lower the visibility for the leadership of companies and reduce their ability to respond to business challenges and opportunities. The minimum standards are set by the SEC. Don’t let companies hide their performance.

Thank you for your time.

Sent from my iPhone

Jill Andrick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Andrick Affiliation: Jun. 12, 2026 Changing back to fewer reports will cost investors real money. DON’T DO IT!

Sent from my iPhone

Jill Callahan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Callahan Affiliation: Jun. 12, 2026 Please keep Quarterly reporting! Keep companies accountable!
Jill Callahan

Jill Hartman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Hartman Affiliation: Jun. 12, 2026 Do not change the current quarterly reporting.

Sent from my iPhone

Jill Huddleston — Jun 12, 2026
Subject: S7-2026-15 From: Jill Huddleston Affiliation: Jun. 12, 2026 To avoid ENRON 2.0!!

Thanks- Jh

Sent from my iPhone

Jill Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jill Jones Affiliation: Jun. 12, 2026 My name is Mrs. Jill Jones. I'm a retired office manager and a soloist for my church. Quarterly reporting keeps everyone honest. It could also keep the company from being overwhelmed by phone calls from the people who have entrusted their money to said investment company. Quarterly reporting also lends itself to fewer mistakes being made and/or making mistakes easier to find.

Jill Morgan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jill Morgan Affiliation: Jun. 12, 2026 Quarterly reporting is essential for small investors like me and my husband. The more we know, the better the decisions we make. We firmly ask that you keep the reporting as is.

Jill Morgan and Doug Keare

Sent from my iPhone

Jill Seymour — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Seymour Affiliation: Jun. 12, 2026 There is absolutely no benefit to reducing the financial reports from quarterly to twice a year except to the ultra wealthy and to the financial institutions which is exactly why you are proposing this change.
As someone who is retired and living on investments I am vehemently opposed to this change.
Jill Seymour
Retired from Binghamton University
Associate Director Harpur Advising

Owego, NY

Sent from my iPhone

Jill Silverman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Silverman Affiliation: Jun. 12, 2026 Jill S.
Teacher
NY NY

This is infuriating!! I am 60 years old and am relying on my retirement FUND to be fully FUNDED! This will literally make it impossible to EVER retire! Who benefits from this? Corporate America. But not everyday hardworking Americans!! I'm so sick of the greedy entitled fat cats looking to line their pockets with more money than it would be possible for them and generations of great grandchildren to spend in three lifetimes. It's disgusting!! Why are we going backwards in this country? Why??

Jill Type — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jill Type Affiliation: Jun. 12, 2026 So does this apply to Elon's new IPO? Keep his investors in the dark, while he earns $1 trillion. There are there people on the SEC who aren't criminals if so, they need to do something.

Sent from my JPhone

Jill Wehner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jill Wehner Affiliation: Jun. 12, 2026 Roy Wehner, Arizona We need quarterly reporting for transparency. Didn't work in the past and definitely won't now.

Sent from my iPhone

Jim B — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jim B Affiliation: Jun. 12, 2026 JIM BADIALI BIM MANAGER KEEP IT QUARTERLY SHOULD MATTER TO ALL AMERICANS!!!

Jim Collins — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jim Collins Affiliation: Jun. 12, 2026 I have been a CPA for>40 years. This is ridiculous! With today's ability to close in days, they should be required to disclose Revenues and earnings monthly.

Jim Collins
CPA
(707) 363-8979

Please note: The above email may have been dictated hands free while driving and not reviewed before being sent. Please excuse auto-fill and misspellings. Please ask for clarification if the sentence doesn't make sense. Thank You.

Jim Halloran — Jun 12, 2026
Subject: S7-2026-15 From: Jim Halloran Affiliation: Jun. 12, 2026 Less than 20% of Americans have confidence in big business. Reducing the reporting of CEO validated financial information will further erode this small percentage of trust that Americans have. I strongly disaprove of lessening the reporting requirements. James Halloran, Grand Junction, CO

Jim Heider — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jim Heider Affiliation: Jun. 12, 2026 Keep quarterly reports as they are NOT twice a year!!!!

Sent from my iPhone

Jim Lykins — Jun 12, 2026
Subject: S7-2026-15 From: Jim Lykins Affiliation: Jun. 12, 2026 Quarterly reporting halps keep executives and corporations honest and answerable to the law and investors!
TRUST IS NON-EXISTENT! KEEP QUARTERLY REPORTING REQUIREMENTS!

Jim Lykins

Scappoose, OR

Jim M — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jim M Affiliation: Jun. 12, 2026 James Mott, retired Electronics Engineer. Quarterly reporting provide a reasonable frequency for reporting data on corporate financial performance. If the SEC goes to semi-annual reporting, then I will only invest in companies that continue to report on a quarterly basis.

Jim Meeker — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jim Meeker Affiliation: Jun. 12, 2026 Individual investors need more transparency, not less. My wife and I are both retired educators, depending on our investments to keep our standard of living. That last thing we need is a surprise surfacing after being kept in the dark for six months. Keep our small window into Wall Street open.

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jim morrison — Jun 12, 2026
Subject: S7-2026-15 Comment From: jim morrison Affiliation: Jun. 12, 2026 For 6 months of the year insider trading or selling could go on and I would know nothing about it. This is not be honest and

aboveboard this is being dishonest and trying to hide things from everyone. Jim Morrison Pipefitter Blue Collar worker who expects my investments to carry me through my retirement

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Jim Nolan — Jun 12, 2026
Subject: S7-2026-15 From: Jim Nolan Affiliation: Jun. 12, 2026 There has been too much corruption, doubt, and chaos lately which seems to have increased tenfold over the past 1.5 years.
Protect the people and this country by ensuring the legitimacy of commerce thereby securing our faith in the economy.

Respectfully,
James P. Nolan
8149 Caldwell Dr
Trussville, AL 35173

Sent from my iPhone

Jim Olmsted — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jim Olmsted Affiliation: Jun. 12, 2026 Why would you consider less transparency in reporting? Cost containment is not a legitimate argument. The record substantiates this. Do not allow a change in quarterly reporting.

Jim

Olmsted & Associates
(707) 953-6569

Jim Voorhees — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jim Voorhees Affiliation: Jun. 12, 2026 James Voorhees-retired teacher, Exton Pennsylvania-
A return to public companies disclosing just twice a year, tried once before, between 1955 and 1970, will result in less transparency and lower returns and lower valuations. As an ordinary investor, a return to those days could mean losing a third, or even half, of my life savings. This is unacceptable.

Sent from my iPhone

Jimmy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jimmy Affiliation: Jun. 12, 2026 Gayle Dollar, Murrells Inlet, Sc I'd like to continue having quarterly reporting so citizens can stay informed.

Sent from my iPhone

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jkvgogreen — Jun 12, 2026
Subject: S7-2026-15 Comment From: jkvgogreen Affiliation: Jun. 12, 2026 This is crazy as it just opens the door for corruption. This is highly unacceptable! Vote no!

Sent from my iPad

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jlrobbins2 (null) — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jlrobbins2 (null) Affiliation: Jun. 12, 2026 Leave it the way it is. Companies need to be held accountable.

Sent from my iPhone

Jo Ann Rentrop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jo Ann Rentrop Affiliation: Jun. 12, 2026 Could you tell me please, Why you would want to have something like this. We I live in America.. America The home of The Free and the land of the brave. A free land. Why hide our information
from us. Evil hides, freedom has nothing to hide..keep this land free,
please.
Thank you for reconsidering.
Jo Ann Rentrop

Yahoo Mail: Search, Organize, Conquer

Jo Harrison — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jo Harrison Affiliation: Jun. 12, 2026 I do not agree with changing disclosure reports from quarterly to bi-annually. I want them to remain as they are.

Jo Ann Harrison
Sent from my iPhone

Jo Hewitt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jo Hewitt Affiliation: Jun. 12, 2026 This is critical time for more transparency instead of less. You have an obligation to people investing and not to the corporations. I understand it is easy to bow to corrupt powers and politicians. But is the time to take a stand for ethical behaviors and decisions. Do not decrease the frequency of reporting. Do not be a part of the system to destroy lives for the sake of insatiable greed and corruption. Would you want financial destruction for yourself or your family and friends?

Jo Hewitt — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Jo Hewitt Affiliation: Jun. 12, 2026 This is critical time for more transparency instead of less. You have an obligation to people investing and not to the corporations. I understand it is easy to bow to corrupt powers and politicians. But is the time to take a stand for ethical behaviors and decisions. Do not decrease the frequency of reporting. Do not be a part of the system to destroy lives for the sake of insatiable greed and corruption. Would you want financial destruction for yourself or your family and friends?

Jo Liechty — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jo Liechty Affiliation: Jun. 12, 2026 Maintain quarterly reports!!

Sent from my iPhone

Jo Newman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jo Newman Affiliation: Jun. 12, 2026 Keep the reporting quarterly OR even more often and shine a bright light on crooks and cheats!

Jo-Ann — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jo-Ann Affiliation: Jun. 12, 2026 No. The public should come first. Don’t cater to possibly dodgy companies!

Jo-Ann Sanborn
www.joannsanborn.com
239-404-9179

Joan Cummings — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joan Cummings Affiliation: Jun. 12, 2026 This is so awful. Needs to be illegal

Sent from my iPhone

Joan E Levin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joan E Levin Affiliation: Jun. 12, 2026 Do not return to quarterly reports. They give an edge to people working in those companies and using insider knowledge for their personal benefit at the expense of other investors.

Joan E Levin

Joan Hamilton — Jun 12, 2026
Subject: S7-2026-15 From: Joan Hamilton Affiliation: Jun. 12, 2026 This rule was changed for a reason and changing this back, especially in today's financial climate opens the door to more corruption than ever before. People should know what's happening in the businesses they invest in, not find out a year later there was a problem. Keep it the way it is for accountability and transparency.

Joan

Joan Isman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joan Isman Affiliation: Jun. 12, 2026 We should be holding people MORE accountable and not less. Prior experience shows lesser transparency provided lower returns. Do not go backwards. Maintain the quarterly reporting standard.

Joan Isman

Sent from my iPhone

Joan Pagliuco — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joan Pagliuco Affiliation: Jun. 12, 2026 We absolutely need to know how OUR MONEY is doing!!!

Joan Pagliuco
203 929-0200

Joan Stoecker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joan Stoecker Affiliation: Jun. 12, 2026 My name is Joan Stoecker. I retired at age 75 and a widow. I worked all my life primarily in the field of education. I didn't make a lot of money, but I loved what I was doing working with children. My savings are not enormous, but enough to provide a decent life with enough money to take care of emergencies. I drove my last car until it was 21 years old and finally broke beyond repair. I was then forced to purchase a "new" car that is six years old. My income relies relies entirely on Social Security and my

annuity from my last job where I worked 31 years. If that income was affected in any way by the change in how the SEC reports, changing from the quarterly reporting to twice a year, I would not be able to survive. I am asking you not to change your reporting method.

Sent from my iPhone

Joann Butkus — Jun 12, 2026
Subject: S7-2026-15 From: Joann Butkus Affiliation: Jun. 12, 2026 I am a retree in Chicago IL.. The SEC is evidently in the side of the corrupt entities that are robbing the people blind!! ENOUGH!!

Joann C — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joann C Affiliation: Jun. 12, 2026 Quarterly reporting needs to remain in place so that the public has as much information and transparency as possible. Semi-annual reports do not provide enough frequent information to help comfortably make decisions about investments or planning. Please consider keeping quarterly reporting for the good of the American people.

Thank you,

Joann Casasanta, Director Individual Retirement
Austin, TX

Joanna Ahearn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joanna Ahearn Affiliation: Jun. 12, 2026 Hello All:
Why are you even thinking of doing this?
With the MASSIVE about of fraud running rampant and now you want to only report every 6 months?! Are you kidding me?
If anything you should be reporting every month! You’re the SEC, not Bob’s basement outlet!
Get it together! Leave the reporting alone.
Thank you for your time,
Joanna Ahearn
Accounting Specialist

JoAnne Blackford — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JoAnne Blackford Affiliation: Jun. 12, 2026 I’m retired and want my investment $ saved for our later years to last. I’d like current reports. Semiannually is too long to wait if an investment takes a nosedive.

Sent from my iPhone
Joanne Blackford.

Joanne Holmes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joanne Holmes Affiliation: Jun. 12, 2026 Keep quarterly Retired

Sent from my iPhone

Joanne Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joanne Jones Affiliation: Jun. 12, 2026 Joanne Jones, retired Pharmaceutical executive. We need quarterly reporting - remember Enron???

Sent from my iPhone

Joanne Maypole — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joanne Maypole Affiliation: Jun. 12, 2026 Quarterly reporting is necessary for maintaining control of investments. Say NO to semi-annual reports.
Dr. Joanne Maypole

Joanne McCurdy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joanne McCurdy Affiliation: Jun. 12, 2026 Definitely helpful on a quarterly basis! Don’t change please!

Joann McCurdy joannemccurdy1@gmail.com

Joanne Waryga — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joanne Waryga Affiliation: Jun. 12, 2026 To whom it may concern:

I am writing to oppose the proposal that would allow public companies to shift from quarterly to semiannual financial reporting. I am a layperson; not even remotely a professional investor. My husband and I work with a financial advisor and trust that the existing regulatory framework provides baseline protections for people like us. We are not actively watching markets and do not have the knowledge or access to information that corporate insiders, analysts, and institutional investors have. Quarterly reporting is one of the few things that help to keep us informed. A six-month blackout

period is not just an inconvenience. It is an advantage handed to insiders and large institutions at the direct expense of regular investors and their advisors.

Framing it as optional is very concerning to me. The companies most motivated to opt out of quarterly reporting are likely those with deteriorating performance that would prefer to disclose as infrequently as possible. Those companies will not be a random cross-section of the market, and when something goes wrong early on in a semiannual period, ordinary investors may not find out in a timely manner, leaving only insiders the time to act.

I urge the Commission to reject this proposal. Quarterly reporting provides invaluable accountability to the public.

Sincerely,
Joanne Waryga

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joantward — Jun 12, 2026
Subject: Comment on S7-2026-15 From: joantward Affiliation: Jun. 12, 2026 I am this close to retirement so changing the reporting rules will adversely affect me and my investments.

This change especially in this economy is not beneficial to investors or the general american.

Do not vote for this change.

Jobelle Aguiar — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jobelle Aguiar Affiliation: Jun. 12, 2026 Please don’t bend to trump. We work hard for our money and don’t want to lose it because of one of trump’s whims Please prove to American’s that you’re not under trump’s thumb, please don’t agree to this.

Sent from my iPhone

Jody Pierce — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jody Pierce Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Everything needs to be equal. If not it's called cheating. The whole system for Centuries is a big lie, scam for the benefits of control, power, fame. Keep Making the wrong decisions and let's see what happens to you. We are all finally waking up and it's Time for a CHANGE!
Jody P

Joe Bishop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joe Bishop Affiliation: Jun. 12, 2026 I need this info to make critical decisions. Joe Bishop,
Retired

Joe Brothers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joe Brothers Affiliation: Jun. 12, 2026 If the American stock exchanges like NASDAQ are saying the reason to shorten the time frame for listing MEGA CAP stocks to 15 days is because the stocks are more mature and markets are moving faster, then we need to shorten the time between reporting to every 15 days not lengthen it to 6 months.

Joe Lastowski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joe Lastowski Affiliation: Jun. 12, 2026 Transparency is a core tenet of what democracy needs to function. Limiting reporting periods allows the worst aspects of capitalism to thrive, choking the vast majority of individuals. Please do NOT revert the SEC reporting rules. They must remain robust and frequent.

Joe Paxton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joe Paxton Affiliation: Jun. 12, 2026 Joe Paxton
Retired
Sanibel, Fl
Please maintain quarterly reporting. We can’t wait six months to find out a company is failing.

Joe Polanco — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joe Polanco Affiliation: Jun. 12, 2026 Deepening the opportunity for systemic corruption of the trading system is about as good an idea as electing a convicted felon and fraudster to the highest office in the land.

Joel Steward — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joel Steward Affiliation: Jun. 12, 2026 Time to hang the billionaire class and their “Republican” protectors by their balls !…

Sent from my iPhone

John — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Affiliation: Jun. 12, 2026 Like Warren Buffet, I like the quarterly reports and want them to stay

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John and Pat Eddins — Jun 12, 2026
Subject: S7-2026-15 Comment From: John and Pat Eddins Affiliation: Jun. 12, 2026 This proposal will hurt me as an investor, which will hurt me as a retiree, which will hurt my family who will inherit my estate.
I will not have recent reports and information in order to make my investment decisions. Who does

this benefit?

John Barker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Barker Affiliation: Jun. 12, 2026 If it didn't work 70 year's ago it's not going to work now. Don't keep people in the dark. Sincerely John Barker from Missouri I am retired

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John Basmagy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Basmagy Affiliation: Jun. 12, 2026 Keep the Quaterly Reporing! The public has a right to know what the companies and industries are doing. Good or Bad. Semi-Annual is to long to keep investments in the dark!

Sent from my iPhone

John Best — Jun 12, 2026
Subject: S7-2026-15 From: John Best Affiliation: Jun. 12, 2026 Corporate transparency is critical to a functioning market. Do not change the reporting requirements.

John Bonnen — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: John Bonnen Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
We need to keep retail investors informed,not blindfolded. Also to prevent fraud.

John Buyck — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Buyck Affiliation: Jun. 12, 2026 I would actually prefer monthly reporting requirements on all my investments, but would still accept quarterly! Six months between financial reports would be positively intolerable!!

Sent from my iPhone

John Caruso — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Caruso Affiliation: Jun. 12, 2026 Keep it at 3 months not 6 months

Yahoo Mail: Search, Organize, Conquer

John Dewey — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Dewey Affiliation: Jun. 12, 2026 No. Stop trying to screw

working Americans. We don't get enough access to information like the inside traders and grifters do and we end up holding the bag on bad actors actions, you know the business people making money for everyone but normal folk. If anything you should be making them report more often and with more oversight. You should be looking out for we the people and not them the corporations.

J. Dewey

John Edmonds — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: John Edmonds Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: people get scammed because of the dark web and all you have to do is make a click on a website it should not be that easy

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john gish — Jun 12, 2026
Subject: Comment on S7-2026-15 From: john gish Affiliation: Jun. 12, 2026 Twice a year is not often enough. I would prefer monthly, but I am fine with quarterly. An individual's life savings is too important to only have reporting twice a year. John Gish El Dorado Ks.

John Greathouse — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Greathouse Affiliation: Jun. 12, 2026 There is only one reason for this type of change, someone in this administration will be able to work they system to give them an advantage!

With less reporting, more activities can happen with no oversight by the investors and illegal things can and will happen.

Make this change and the US will further slide towards becoming a 3rd world banana republic!

John Greathouse

John Green — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: John Green Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Even as a passive investor, reducing transparency only serves to further today's economic divide.

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john henderson — Jun 12, 2026
Subject: S7-2026-15 Comment From: john henderson Affiliation: Jun. 12, 2026 This is ripe for abuse. Don't do it.

-j.

John Hornbostel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Hornbostel Affiliation: Jun. 12, 2026 Please do not remove the requirement of qrtly reporting.

John James — Jun 12, 2026
Subject: S7-2026-15 Comment From: John James Affiliation: Jun. 12, 2026 Seems the SEC is wanting to hide things from the population, why, what are they hiding? It seems only “right” to keep the open reporting as it is to keep the population informed, and by hiding those who have the information (i.e. congress, those who work for the SEC), have an advantage. The nation needs to be treated fairly by those who are elected to represent them and those who are appointed by our elected officials need to treat all those citizens (i.e. our nation) as if they/we are their bosses, as essentially we are, at least in the democratic nation we currently live.

John James — Jun 12, 2026
Subject: S7-2026-15 Comment From: John James Affiliation: Jun. 12, 2026 Seems the SEC is wanting to hide things from the population, why, what are they hiding? It seems only “right” to keep the open reporting as it is to keep the population informed, and by hiding those who have the information (i.e. congress, those who work for the SEC), have an advantage. The nation needs to be treated fairly by those who are elected to represent them and those who are appointed by our elected officials need to treat all those citizens (i.e. our nation) as if they/we are their bosses, as essentially we are, at least in the democratic nation we currently live.

John Jesse — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Jesse Affiliation: Jun. 12, 2026 I see the logic of NOT making the change. As a retired person, i cannot afford the potential financial losses returning to an inferior reporting sytem set aside over fifty years ago.

John Julian — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Julian Affiliation: Jun. 12, 2026 YOU MUST HAVE TRANSPENCY OF THE BOOKS SO THAT CRIMIAL ACTS ARE NOT COMMITTED IN TGE DARK .

Yahoo Mail: Search, Organize, Conquer

John Kelley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Kelley Affiliation: Jun. 12, 2026 I want to continue quarterly reporting. Do not make this change to semi-annual.

John Kelley

John Keys — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Keys Affiliation: Jun. 12, 2026 I am totally against this proposal. We need more transparency instead of less.

John Lidstrom — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Lidstrom Affiliation: Jun. 12, 2026 The quarterly report should be the least required to keep investors informed. In this age of AI generated data and analytics, the burden to investment companies is minuscule. Lengthening their reporting requirements only serves to obscure activities and keep the investors uninformed. This proposal would NOT be to the benefit of investors, of whom which you are chartered to protect. Do not submit to the proposal of the companies that seek to minimize their oversight by involved investors.

Get Outlook for iOS

John Mankins — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Mankins Affiliation: Jun. 12, 2026 The interests of consumers is not served by the proposed changes to only require semi-annual financial reporting. The companies have been doing the quarterly reporting without any real issues and investors and the public needs to have access to quarterly reports to ensure they know the facts that drive their decisions to buy, sell or hold their positions. John Mankins - retired RE broker and concerned investor

Get Outlook for iOS

John McBride — Jun 12, 2026
Subject: S7-2026-15 From: John McBride Affiliation: Jun. 12, 2026 Keep having CEOs sign their company financials every quarter. They MUST stay accountable on every quarterly report. They can't be allowed to insert fraud in the half of the financials they
are responsible for. Americans have already paid the price for allowing business owners and executives to steal from us. Signed, Johnnie E McBride 721 S 1st Ave Apt 117 Hastings, NE 68901 AA degree when a Business major Former Inwood Credit Union Bookkeepper
(1980s, Oakland, CA) US Army Military Police veteran (1976-79, West Germany)

Yahoo Mail: Search, Organize, Conquer

John McElligott — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: John McElligott Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

Keep reporting standards as is.

John Moughan — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Moughan Affiliation: Jun. 12, 2026 NAnother “efficiency” that favors the insiders and screws individual investors. Isn’t there a term for that?

Sent from my iPad

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john nelson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: john nelson Affiliation: Jun. 12, 2026 More Government overreach. Republican playbook. Only insiders get crucial information to trade, profit, avoid taxes.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

John Notestein — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Notestein Affiliation: Jun. 12, 2026 Keep reporting! The common citizens will be fleeced if the reporting stops!

John Oglesby — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Oglesby Affiliation: Jun. 12, 2026 Dear SEC. Just do your job. Don't go monkeying around with quarterly reporting It’s not broken. John Oglesby retired, small investor, we need our investments to cover the budget shortfall that social security no longer can meet.

John Pyne — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Pyne Affiliation: Jun. 12, 2026 Please keep the reporting requirements as in place now.

John Ranta — Jun 12, 2026
Subject: S7-2026-15 Comment From: John Ranta Affiliation: Jun. 12, 2026 6 months is fine.

John Rayher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Rayher Affiliation: Jun. 12, 2026 Semi-annual reporting was tried in the 50’s and 60’s but returns were lower then. We’re against semi-annual reporting.

John & Barbara Rayher
124 Soundview Terrace
Northport, NY 11768

Sent from my iPhone

John Rhodes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Rhodes Affiliation: Jun. 12, 2026 Please keep quarterly earnings reporting.

John Rodman — Jun 12, 2026
Subject: S7-2026-15 From: John Rodman Affiliation: Jun. 12, 2026 Don't open the door to more corporate shenanigans.
John Rodman, Attorney

John Sheldon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Sheldon Affiliation: Jun. 12, 2026 Don’t do this to me seniors, you people need to stop with the down grading of older Americans’ financial holdings as a matter of fact all Americans! Enough is enough!

John Torkos — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Torkos Affiliation: Jun. 12, 2026 Quarterly reports. Not bi annual. Transparency is crucial.

JOHN VIRGIN — Jun 12, 2026
Subject: S7-2026-15 Comment From: JOHN VIRGIN Affiliation: Jun. 12, 2026 We don't need to give big businesses more ways to get rich at The expense of the average person

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John Zapp — Jun 12, 2026
Subject: Comment on S7-2026-15 From: John Zapp Affiliation: Jun. 12, 2026 As an investor, I am absolutely against the proposed new reporting rules. So much that if this passes I am prepared to divert all my investments to a foreign country.

Sent from my iPhone

Jon Koudelka — Jun 12, 2026

Subject: S7-2026-15 Comment From: Jon Koudelka Affiliation: Jun. 12, 2026 Are your ****ing insane? Add some more corruption you asshole's.
Jon Koudelka
Machine Operator

Jon Kroschel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Jon Kroschel Affiliation: Jun. 12, 2026 My husband and I are retired. We worked since teenage up til our 60's, putting money away for eventual retirement. We do not want to be in the dark about our investments for such a long time - especially in this incredibly rocky administration. There is no telling what will happen tomorrow, the stocks could crater. The unexpected, unnecessary war changes our prospects; the deep cuts into labor by the forceful expulsion of legal immigrants will eventually hurt manufacturing, the discontinuation of safety and conservation measures will result in disastrous consequences with poor resources to respond, which in the long run costs everyone even more. Now, more than ever, we need quarterly accountability, so that we won't need to withdraw funds and put them in our mattresses, furthering the erosion of national investments.

Jon Pedersen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jon Pedersen Affiliation: Jun. 12, 2026 Jon Pedersen... retired. I use the quarter by quarter repports to work through changes. 6 months would make this impossible!

Jon Reisig — Jun 12, 2026
Subject: S7-2026-15 Comment From: Jon Reisig Affiliation: Jun. 12, 2026 Public companies have reported their financial results every three months for over half a century. Quit changing things that don't need changing.

Thank you for your time,
Jon Reisig

Jonathan Posell — Jun 12, 2026
Subject: File No. S7-2026-15 From: Jonathan Posell I don't think semi annual reports will benefit little guys like me who are trying to pick stocks in retirement accounts. There may be a bad quarter and we won't know till it's too late. Thank you for your time.

JONorLIZ KROSCHEL — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JONorLIZ KROSCHEL Affiliation: Jun. 12, 2026 My

husband and I are retired. We worked since teenage up til our 60's, putting money away for eventual retirement. We do not want to be in the dark about our investments for such a long time - especially in this incredibly rocky administration. There is no telling what will happen tomorrow, the stocks could crater. The unexpected, unnecessary war changes our nation's prospects; the deep cuts into labor by the forceful expulsion of legal immigrants will eventually hurt manufacturing, the discontinuation of safety and conservation measures will result in disastrous consequences with poor resources to respond, which in the long run costs everyone even more. Watering down our education system weakens our workforce, and eliminating the guardrails of science and medical advancement in the health guidance of our citizens will cause many unnecessary deaths and much illness, and possibly additional pandemics. Now, more than ever, we need quarterly accountability, so that we won't need to withdraw funds and put them in our mattresses!

Jorian Sartorius Emerg Med Supply — Jun 12, 2026
Subject: File No. S7-2026-15 From: Jorian Sartorius Rich and powerful people re-writing rules to benefit the rich and powerful, is not the SEC's job. Even considering it erodes confidence in the fairness of the markets.

Jose Cordones — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Jose Cordones Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Do not remove company reporting requirements including frequency of reports.

Joseph Amoroso — Jun 12, 2026
Subject: S7-2026-15 From: Joseph Amoroso Affiliation: Jun. 12, 2026 After all we been through and are going through how can you possibly trust corporate America? Don't turn your back on the American people!

Sent from my iPhone

JOSEPH GALLAGHER — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JOSEPH GALLAGHER Affiliation: Jun. 12, 2026 Absolutely no evidence this is needed other than to stifle corporate accountability to share holders. Vote NO

Sent from my iPhone

Joseph Long — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joseph Long Affiliation: Jun. 12, 2026 What the hell are you thinking, and why would you allow this to happen? Who is behind this, Mamdani and Pritzker?

Sent from my iPhone

Joseph Scully — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joseph Scully Affiliation: Jun. 12, 2026 Not helpful!

Best Regards,

Joseph J. Scully

Principal/ Managing Director
HealthPRO Surgical Inc.
(847) 878-9513
josephjscully@aol.com

Dealer Sales & Service of new & refurbished Hip Fracture Tables, general Surgery Tables, O.R. Lights, Scrub Sinks, and Warming Cabinets from Skytron, Schaerer, Steris, Stryker-Berchtold, Mac Medical and other quality makers…

The Difference is “The Service”

Sent from my iPhone

Joseph Silberschlag — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joseph Silberschlag Affiliation: Jun. 12, 2026 Joe Silberschlag - Sheet Metal Fabricator
Every single working class Americans between the ages of 18 and 65 needs to think about and be responsible for their own retirement. Since the government can no longer guarantee solvency of a Social Security that has been paid by taxpayers with a net negative return due to negligence it falls on everybody's shoulders to take care of it themselves. The only proper way to make any kind of decision is to have more information not less. Taking away availability for information to not only not pass along those savings but pocket them falls under both greed, negligence and on moral practices. All people contributing to the funds deserve the responsibility of investment companies to divulge exactly where their funds have gone.

Joshua Fredrick — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joshua Fredrick Affiliation: Jun. 12, 2026 Are you serious? You're supposed to PROTECT investors... not allow the big players to literally make it Easier for fraud... you're SOLE job is to make sure FRAUD doesn't happen... this has gotta be worse than the blatant fraud you allowed with the gamestop fiasco in 2021. The securities and exchange commision has become an absolute joke. DO NOT MOVE FORWARD WITH this.

Joy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joy Affiliation: Jun. 12, 2026 Joy Crandon, Entrepreneur: In an age of automation, reducing transparency doesn't make sense. I self-manage my investments quarterly and reducing reporting only better hides details from
consumers. If a change is needed, increase reports to monthly.

Yahoo Mail: Search, Organize, Conquer

Joy Bunnell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joy Bunnell Affiliation: Jun. 12, 2026 It seems like another way for government corruption and the oligarchs to loot more from working people!

Joy Ruplinger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joy Ruplinger Affiliation: Jun. 12, 2026 Joy M Ruplinger
Portland, Oregon
As a senior I find this idea reprehensible.

Sent from my iPhone

Joyce Entremont — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joyce Entremont Affiliation: Jun. 12, 2026 Do not reduce frequency of financial reporting. I don't understand why this would even be considered.
Joyce Entremont, retired
Northern Virginia

JOYCE EVANS — Jun 12, 2026
Subject: S7-2026-15 From: JOYCE EVANS Affiliation: Jun. 12, 2026 Trump is killing Americans!!!

Sent from my iPhone

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joyce locke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: joyce locke Affiliation: Jun. 12, 2026 Leave the American people alone!!! You sick sinful politicians!! You are going g straight to hell

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Joyce MacLean — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joyce MacLean Affiliation: Jun. 12, 2026 Douglas MacLean
Army Helicopter Vet
Air Force C130 Captain

Retired Airline Pilot
Live in Florida

My wife and I have worked hard all of lives, not retiring until we were 70 abd 72. None of our jobs provided pensions. Nothing from the military. Nothing from the airlines. My wife worked for financial institutions that folded o were merged, with layoffs and bankruptcy for many. What we have is what we've saved. We cannot afford to lose half of our savings. We're old enough to have lived through this before and watched our parents struggle through they're same thing. Say no to this!!! Protect the middle class for a change!
Just say NO!

Joyce MacLean — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Joyce MacLean Affiliation: Jun. 12, 2026 Joyce MacLean, CPM
Vice President SunTrust Banks 30 years Property Manager of Financial Institutions
Retired-owner of three small businesses
Live in Florida

My husbande and I have worked hard all of lives, not retiring until we were 70 and 72. None of our jobs provided pensions. Nothing from the military for my husband adapter 13 years active Nothing from 30 years with the airlines as a Captain. I nsbe worked for financial institutions that folded or were merged, with layoffs and bankruptcy for many. What we have is what we've saved. We cannot afford to lose half of our savings. We're old enough to have lived through this before and watched our parents struggle through they're same thing. Say no to this!!! Protect the middle class for a change!
Just say NO!

Joyce Newport — Jun 12, 2026
Subject: S7-2026-15 Comment From: Joyce Newport Affiliation: Jun. 12, 2026 We need more transparency, not less. I urge you to maintain quarterly reporting.

Joyce Newport
Retired from finance industry

Sent from my AyePhone

Joyce Peralta — Jun 12, 2026
Subject: S7-2026-15 From: Joyce Peralta Affiliation: Jun. 12, 2026 Let me be able to protect my investments by seeing how the companies I invest in are actually doing monthly! To hide this is corrupt!

JSK Anderson — Jun 12, 2026
Subject: S7-2026-15 Comment From: JSK Anderson Affiliation: Jun. 12, 2026 I'm tired of the

government giving my money to the oligarchs and I want to know about it.

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jtimothysmith@gmail.com — Jun 12, 2026
Subject: Comment on S7-2026-15 From: jtimothysmith@gmail.com Affiliation: Jun. 12, 2026 quarterly reports should continue some dha holder's are kept informed. Do not make a change that affects transparency.

Juanita Miyashiro — Jun 12, 2026
Subject: S7-2026-15 Comment From: Juanita Miyashiro Affiliation: Jun. 12, 2026 Having worked with public companies, as an accounting manager, I think it is critical to provide the overall picture of the company on a quarterly basis.
Juanita Miyashiro

Sent from my iPhone

Judi Badalamenti — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judi Badalamenti Affiliation: Jun. 12, 2026 1/4ly reporting = transparency!!! Anything less frequent would be easily abused!

J S B

Judith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judith Affiliation: Jun. 12, 2026 No to changing the current quarterly reporting to anything less often. The more time between required reporting the more time for illegal actions that harm investors!

Judith Gordon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judith Gordon Affiliation: Jun. 12, 2026 Please keep quarterly. Thank you.

Judith Gordon

JUDITH HAINES-CARTER — Jun 12, 2026
Subject: Comment on S7-2026-15 From: JUDITH HAINES-CARTER Affiliation: Jun. 12, 2026 I’m Christine Haines-Carter, retired in Maine and dependent on Social Security and investments portfolio. I DON’T want my financial advisors flying blind! KEEP QUARTERLY REPORTING PLEASE!!!

Sent from my iPhone

Judith Love — Jun 12, 2026
Subject: S7-2026-15 Comment From: Judith Love Affiliation: Jun. 12, 2026 In a word the proposed six month period is outrageous. When we live in a world that changes so quickly and we need to make quick decisions that affect how our assets accrue or deplete, we would not know for six months how the company is doing?! During that period the insiders, the board members, the key executives WOULD know and have opportunity to act on that knowledge. To add to the immorality of this proposal, it would often be the case that the percentage of our wealth at stake during any six month period would be far greater than the percentage of heavy hitters' wealth. With all things financial such knowledge has the power to increase or decrease an investor's wealth. This is not simply reducing costs for assessing and reporting more often — this is advantaging the insiders while disadvantaging the rest of us. Same song, different verse.

Judith Powers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judith Powers Affiliation: Jun. 12, 2026 Quarterly reporting is the most logical reporting schedule. Do no change this. Don't penalize investors with a method that's proven to be wrong.

Judith Powers
Freelance Writer
970-237-4353
judithpowers63@gmail.com

Judy Damron — Jun 12, 2026
Subject: S7-2026-15 Comment From: Judy Damron Affiliation: Jun. 12, 2026 I am an individual investor, looking for long term results. I watch the market daily & rely on quarter reports to guide me in investing wisely. Please keep qtr reports to help me keep up with insiders.

Sent from my iPhone

Judy G Bowers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judy G Bowers Affiliation: Jun. 12, 2026 Quarterly is the standard and should be the permanent method.

Judy Bowers Miller
judyyy@me.com

Judy Murphy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judy Murphy Affiliation: Jun. 12, 2026 Quarterly reporting is better.

Judy Murphy
□□□□□

Judy Odell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Judy Odell Affiliation: Jun. 12, 2026 Why would the entity meant to protect people from insider trading deliberately create windows for insider trading?

Sent from my iPhone

Judy Seraphin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Judy Seraphin Affiliation: Jun. 12, 2026 Quit trying to keep investors in the dark. I get monthly reports on my investments and you want only twice a year! Absurd! Sounds fishy to me. Judy Seraphin

Sent from my iPad

Judy Weeks — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Judy Weeks Affiliation: Jun. 12, 2026 Reporting needs to stay quarterly. Retirees and the general public cannot afford to have these kinds of losses. It is so hard to live in today's world with everything going up and now changing this could take away up to half of what I have. All this will do is hurt those who need it most. This has been tried once and didnt work, why on earth would we want to go backwards. America had always been about moving forward, not backward. Judith Weeks, retiree, Davenport, IA

Judy Welliver — Jun 12, 2026
Subject: S7-2026-15 Comment From: Judy Welliver Affiliation: Jun. 12, 2026 Total Corruption! No Accountability, Just plain Thieving & keeping customers/stockholders in the Dark! The 2007 recession will be co.i g on, something again the taxpayers will be on the hook.

Julia Harmuth — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julia Harmuth Affiliation: Jun. 12, 2026 Julia Harmuth-retired: I want to keep quarterly statements, because waiting for data for 6 months could really affect my portfolio. Thank you.

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julia hart — Jun 12, 2026
Subject: Comment on S7-2026-15 From: julia hart Affiliation: Jun. 12, 2026 We know what happens with lack of reporting and accountability. Enron ring a bell? Julia Hart, CFO of medical supply distributor in Edmond, OK. Foreign ownership and commingling of corporate funds are too easily hidden without more frequent reporting

Sent from my iPhone

Julia Nickson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julia Nickson Affiliation: Jun. 12, 2026 Julia Nickson Actor

We already live in a world where the rich become richer and the masses struggle. Why would you want to continue this! Find some compassion for
the majority of citizens.

Julie Barnes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Barnes Affiliation: Jun. 12, 2026 Why would you want to go backwards? Clearly reporting semi-annualy harmed investors when it was done in the 50's and 60's . Reporting quarterly helps investors make wiser choices. Most companies are fine with reporting quarterly. Stop trying to change something that doesn't need changing. There is much more transparency with reporting quarterly.

Julie Benge — Jun 12, 2026
Subject: S7-2026-15 From: Julie Benge Affiliation: Jun. 12, 2026 Julia Benge , retired Air Force wife Maryland.
I see no reason to change/modify this law. The CEO should continue to sign to accept the report as fact, quarterly. It's the least he can do

Sent via the Samsung Galaxy S21 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Julie Campbell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Campbell Affiliation: Jun. 12, 2026 I am a retired teacher from Texas. Our annuity is tied to the market, today I earn roughly 30K, after 26 years! If the market looses 24-30 % I will no longer be able to live in my house, by my insurance deductible, let alone buy groceries at increasingly high prices. I cannot believe stockholders and CEOs would support this, it is a losing scenario for everyone.
Julie Campbell

Sent from my iPhone

Julie de Jesus-Evans — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julie de Jesus-Evans Affiliation: Jun. 12, 2026 It is imperative that the SEC monitor companies with quarterly reporting. Please continue to align with and protect

the people and engender trust in our financial system

Julie de Jesus

Julie Dunn-Morton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Dunn-Morton Affiliation: Jun. 12, 2026 Significant evidence from our country's own financial history makes it clear that quarterly reporting is a minimum standard for essential market transparency. The negative financial impact
it would inflict on a broad spectrum of Americans would cause generational damage and is an unthinkable assault on the economy. The SEC must not revert to a reporting method that is already a proven failure.
Respectfully,
Julie Dunn-Morton, Ph.D.,
St.
Louis Mercantile Library Endowed Curator and Research Professor Emerita.
St. Louis, MO

Julie Hippler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Hippler Affiliation: Jun. 12, 2026 Keep Quarterly reporting. Prevent fraud and abuse like the current Administration's claims to want.

Julie Hogen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Hogen Affiliation: Jun. 12, 2026 Julie Hogen, Social Services Supervisor, Minnesota, kindly ensure that quarterly reporting is maintained. Accurate and timely information is the cornerstone of financial markets. It significantly enhances investor decision-making, boosts market efficiency, and reduces the cost of capital.

Decades of research have consistently demonstrated that more frequent reporting leads to a reduction in a company’s cost of capital, which in turn supports higher share prices. Conversely, reducing reporting frequency has the opposite effect, pushing the gears in the wrong direction.

Sent from my iPhone

Julie Jackson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julie Jackson Affiliation: Jun. 12, 2026 It is important to keep the current quarterly reporting. The perception is there is a great deal of insider trading. Reporting only twice a year keeps the majority of investors in the dark for too long. Support transparency. Require quarterly reporting to continue.

Thank you.

Julie Jackson
414 So 82nd St
West Des Moines, IA 50266

Julie Kupfer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Kupfer Affiliation: Jun. 12, 2026 I am in retirement, counting on my retirement savings. Please keep the quartley reports. I cannot afford to lose money because of this !
Julie Kupfer, retired teacher from Minnesota

Sent from my iPhone

Julie Moore — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Julie Moore Affiliation: Jun. 12, 2026 This policy change will damage small investors. Please reconsider.

Julia Moore
Oregon.

Sent from my iPhone

Julie Rose — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julie Rose Affiliation: Jun. 12, 2026 My husband and I have invested in publicly traded companies for over forty years and we consider ourselves to be well informed about those companies and the changing markets. We rely on the quarterly reports that are required by the Securities Exchange Commission for our research and analysis of those companies.

Please continue to require these quarterly reports; do not allow them to hide behind shadows of only every six months. A lot can happen in that period of time that the investors and stockholders should have a right to know!

Please keep Quarterly Reporting Mandatory!!
Thank you.
Mrs. Richard A.Rose (Julie)
Clearwater Beach, Florida 33767

Sent from my iPhone

Julie Symon — Jun 12, 2026
Subject: S7-2026-15 Comment From: Julie Symon Affiliation: Jun. 12, 2026 Julie Symon Retired. I have worked a long time to keep an egg to keep me alive please don't let a lack of regulation destroy my future.

Sent from my iPhone (773) 430-0047

Julie Witman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Julie Witman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: This is insane and totally unfair. Trump continues to give himself more and more liberties while taking more and more away from us. Stop the corruption!

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juliehoerig — Jun 12, 2026
Subject: S7-2026-15 Comment From: juliehoerig Affiliation: Jun. 12, 2026 Julie Marriott, Insurance Agent. I'm against this change. People, namely investors need transparency.

Sent from my Galaxy

June Krinsky-Rudder — Jun 12, 2026
Subject: Keep Quarterly Reporting for Corporations From: June Krinsky-Rudder Affiliation: Jun. 12, 2026 To the Decision Makers at the SEC:

The stock market and economy are volatile right now (more so than in recent memory) and there is WAY TOO MUCH secrecy in financial matters that affect everyday people, their pensions and investments. There is no reasonable explanation for allowing corporations to hide their books for 6 months and to only require twice annual reporting. It reeks of criminality and cover-ups. If this is not meant to hide illegal business practices (especially those that might financially damage small investors and leave them vulnerable to losing everything) then it certainly isn't necessary to change what isn't in need of changing. Given the level of automation and easy access to data that these companies possess, there is no reason that they cannot continue the level of accountability to their shareholders and financial watchdogs that currently exists. DO NOT remove the requirement for quarterly reporting!

Thank you.

-June

Junk innatrunk — Jun 12, 2026
Subject: S7-2026-15 Comment From: Junk innatrunk Affiliation: Jun. 12, 2026 We need quarterly reporting so we can keep companies accountable, track changes, prevent fraud and insider trading and track investment. There are no savings to be made and nothing to be gained by changing this law. You know this better than anyone and pretending otherwise will only prove that you're complicit in the fraud being perpetuated on the common man. Please do better.

JUSTIN ABBOTT — Jun 12, 2026
Subject: S7-2026-15 Comment From: JUSTIN ABBOTT Affiliation: Jun. 12, 2026 Justin Abbott, Small Business Owner, this rule is a bad proposal. Allowing for a 6-month window only heightens the risk of fraud and insider trading. Like with most everything else in the world, more transparency is better. This rule would take us in the opposite direction we need to go.

Sincerely,

Justin

Justin Long — Jun 12, 2026
Subject: S7-2026-15 Comment From: Justin Long Affiliation: Jun. 12, 2026 Bulll ****

Sent from my iPhone

Justin Viera — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Justin Viera Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I heavily disagree with companies only needing to report twice a year, the current system works perfectly fine and allows for smooth progress, cutting that in half would let companies possibly hide bad data into the years

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Justine Catanese — Jun 12, 2026
Subject: File No. S7-2026-15 From: Justine Catanese Keep the only transparency stakeholders have into publicly traded companies. Removing this requirement will reduce public confidence in the market if we cannot easily obtain information to assess the companies we invest in.

K B — Jun 12, 2026
Subject: Comment on S7-2026-15 From: K B Affiliation: Jun. 12, 2026 This is bs do what's best for the people for once!

K Franklin — Jun 12, 2026
Subject: S7-2026-15 From: K Franklin Affiliation: Jun. 12, 2026 The SEC must do their job. Financial

reporting should remain quarterly. CEOs have enough loopholes now to hide the finances of their company and their financial status. America cannot continue to survive with allowing companies more time to hide, redistribute and steal funds.
Now is the time to reign in policies for CEOs to be held accountable.

K.R. Gromer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: K.R. Gromer Affiliation: Jun. 12, 2026 No, I do not want semi annual reporting. Why would we go back to a failed method???

KRGromer
gromerkr@hotmail.com

K2 — Jun 12, 2026
Subject: S7-2026-15 Comment From: K2 Affiliation: Jun. 12, 2026 Do not change, prevent more corruption

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kabestik — Jun 12, 2026
Subject: S7-2026-15 From: kabestik Affiliation: Jun. 12, 2026 Please! Do not let this happen. More and more the rich are being “let off the hook” while millions of us little people are struggling, even suffering, just to get by on a daily basis.

Be the Light,
~ Shari

Kailyn Wilbanks — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kailyn Wilbanks Affiliation: Jun. 12, 2026 I am a retired person, and the idea that the SEC will increase the time of a corporation's ability to hid the books seems way out of line. I hope the SEC keeps the requirement at a quarterly disclosure.

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kaleokalani19 — Jun 12, 2026
Subject: S7-2026-15 Comment From: kaleokalani19 Affiliation: Jun. 12, 2026 Removing the quarterly would make investing so much more susceptible to fraud and make investing too much of a risk. I personally would remove all my stock and focus elsewhere.

Les K K Anderson

Kandy G — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kandy G Affiliation: Jun. 12, 2026 Keep the quarterly stock reporting quarterly. We need to manage our stocks and investments wisely.

Kandy Giblin

Kandy Margheim — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kandy Margheim Affiliation: Jun. 12, 2026 Quarterly statements for the individual recipient. The Government and State has taken more than enough money from the American citizens. Hiding information fraudulent transactions without the taxpayers consent. The United States 🇺🇸 is definitely not been the land of the free especially with all the technology we have the sicker the world get's and the greed is at an all time high! The government and state's and the American people have forgotten they work for us.

Sent from my iPhone

KANE ARD — Jun 12, 2026
Subject: S7-2026-15 Comment From: KANE ARD Affiliation: Jun. 12, 2026 The foundational principle governing publicly traded entities is an unwavering commitment to comprehensive transparency and consistent financial disclosure. Any perceived reluctance or inability to furnish regular, detailed operational and financial updates can significantly erode investor confidence and may lead to concerns regarding underlying corporate health or integrity. The privilege of accessing public capital markets is inextricably linked to the obligation of providing shareholders and the broader investment community with timely and accurate information. Organizations that find themselves unable to meet these stringent reporting requirements, which are crucial for attracting and retaining investment, might find their structure better suited to a private model, where the demands for public accountability are notably distinct.

Karen Bachus — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Bachus Affiliation: Jun. 12, 2026 I say, NO! Don't mess with OUR finances—don't do it! Don't try to “fix” what isn't broken. Maintain transparency and quarterly statements. It is proven to work.

Sent from my iPhone. Please forgive any typos.

Karen Boothe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karen Boothe Affiliation: Jun. 12, 2026 I am a retired CPA and I think reporting needs to be done quarterly and better yet monthly! Investors need to know where these multimillion funds are invested and especially how the individual companies are performing in regards to net income, cash flow and balance sheet status.

Sent from my iPhone

Karen Campbell — Jun 12, 2026
Subject: S7-2026-15 From: Karen Campbell Affiliation: Jun. 12, 2026 Keep the accountability as is to deter fraud and grifting

Karen L Campbell

Karen Everton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Everton Affiliation: Jun. 12, 2026 I am Karen Everton RN and work hard to save for retirement. We need quarterly reporting in general to understand how healthy a company is what works what doesn't. Companies need it to hold themselves accountable for their fiscal health as well as their relationships with other companies they intersect with. There needs to be accountability and collaboration as well as transparency for companies to survive. If companies hide their financial standings and health then that may draw attention to to them in a negative way causing other companies to withdraw partnerships and weakening their standing in the community or global market.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Karen F. Boudreaux — Jun 12, 2026
Subject: S7-2026-15 From: Karen F. Boudreaux Affiliation: Jun. 12, 2026 Keep quarterly Reporting. This change would only add a delay to keeping tabs on wealthy crooks.

Karen Fromkes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Fromkes Affiliation: Jun. 12, 2026 I'm Karen Fromkes in Arizona, a single retired woman who has worked hard and invested well. As a result I have a solid nest egg and financial plan that should see me through my retirement without burdening family or the government. I'm concerned that a return to twice yearly reporting could jeopardize the value of my portfolio. Please enforce quarterly reporting and keep Wall Street as honest as possible.

Thank you.

Karen A Fromkes

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karen Gerek — Jun 12, 2026
Subject: Quarterlies From: karen Gerek Affiliation: Jun. 12, 2026 Please keep
Quarterlies so we can keep
A closer eye on investments especially if money needs to be moved

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Karen Haynes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karen Haynes Affiliation: Jun. 12, 2026 So companies can hide poor performance but insiders get away with trading? No, no, no.

Karen McKenna — Jun 12, 2026
Subject: S7-2026-15 From: Karen McKenna Affiliation: Jun. 12, 2026 I believe that having companies and their CEO's legally required to submit quarterly reports is an important rule. Please DO NOT change this ruling.

Karen McKenna
Minnesota
Kmckenna5119@live.com

Karen Peninger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Peninger Affiliation: Jun. 12, 2026 This must not be approved.
I have worked for over 4+ decades, raised two children; probably could stand to work more years with this world we live in….but the little I managed to save, does not need to savaged by an agency that seems to care little. about people trying “to get by” & then retire with a little dignity. Please cease pursuing this!

Sent from my iPhone

Karen Peninger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Peninger Affiliation: Jun. 12, 2026 This must not be approved.
I have worked for over 4+ decades, raised two children; probably could stand to work more years with this world we live in….but the little I managed to save, does not need to savaged by an agency that seems to care little. about people trying “to get by” & then retire with a little dignity. Please cease pursuing this!
Karen S. Peninger
Evansville, Indiana

Sent from my iPhone

Karen Petersen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Petersen Affiliation: Jun. 12, 2026 I am writing to ask you for the sake of the American people to keep quarterly financial reporting.

We have already seen the failures with reduced financial reporting. Why the SEC would roll-back safety rails put in place to address known issues with bi-annual reporting if beyond comprehension.

Most companies already have their financial systems set up for quarterly reporting. To change this would add to existing companies IT expenses.

Limiting mandatory quarterly reporting would reduce essential market transparency, make it harder to spot risks, and create long information gaps that could be exploited by corporate insiders.

The SEC's role is to regulate the U.S. securities markets, protect investors, and maintain fair, orderly, and efficient capital markets. Reducing reporting requirements goes against the safeguards inherent to the SEC.

Karen Petersen
Retired IT Director
Streamwood IL

Sent from my iPhone

Karen Preston — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Preston Affiliation: Jun. 12, 2026 My name is Karen Preston. I am an owner of a medical practice and 6 entertainment venues in NC. While I don't have investors, in both of my businesses my research, knowledge of changing dynamics that impact my business and clients, and financial information guides all my decision making and benefits everyone. Without careful review of and access to information how can anyone make an informed decision? I'm not sure who ultimately benefits from reducing access to timely information and I would strongly advise that you KEEP Quarterly Reporting.

Sent from my iPhone

Karen Rea — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Rea Affiliation: Jun. 12, 2026 I am retired and I can't afford to lose my IRA that I worked so hard for. Thirty three years of scrimping and saving to be able to have enough money to live off of for 20 or 30 years and not have to depend on my children or the government. My children went to private school, which took almost my whole pay. Never got vouchers never got any tax breaks and still paid property taxes for public schools. The middle class takes the burden and I was below middle class income. This was tried before and was not a good thing. Why would you want to do it again? Karen Rea, Cleveland, Ohio.

Sent from my iPhone

Karen Reynolds — Jun 12, 2026
Subject: File No. S7-2026-15 From: Karen Reynolds If this is for a public comment submission, you could write: I oppose the SEC's proposed requirement for semi-annual reporting because it would reduce transparency and limit investors' access to timely information. Quarterly reporting provides shareholders and the public with regular insight into a company's financial performance, risks, and operational changes. Moving to a semi-annual schedule could delay the disclosure of material developments, making it more difficult for investors to make informed decisions and potentially increasing market uncertainty. While reducing administrative burden is important, maintaining investor confidence through consistent and timely reporting should remain a priority.

KAREN ROSOL — Jun 12, 2026
Subject: Comment on S7-2026-15 From: KAREN ROSOL Affiliation: Jun. 12, 2026 No. Do not do.

Karen M Rosol

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karen shapiro — Jun 12, 2026
Subject: Comment on S7-2026-15 From: karen shapiro Affiliation: Jun. 12, 2026 I like quarterly as it keeps the companies most transparent and helps gauge the company

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Karen Shapiro — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Shapiro Affiliation: Jun. 12, 2026 Haven't we lost enough? This is not something we should do again. Learn from your mistakes!

Sent from my iPhone

Karen Smith — Jun 12, 2026
Subject: S7-2026-15 From: Karen Smith Affiliation: Jun. 12, 2026 If quarterly reports are important to shareholders than it's equally important to reveal CEO financials as well.

Karen Smith

Karen Strain — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karen Strain Affiliation: Jun. 12, 2026 Accountability is eroding in our country at an alarming rate. Historically, when SEC reporting has been only twice annually the market has not done as well. Let's hold steady on course with our current reporting requirements. Is there even a good reason to stop quarterly reporting?
Karen Strain, Retired systems analyst

Sent from my iPad

Karen Sutherlin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Sutherlin Affiliation: Jun. 12, 2026 Continue quarterly reporting

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Karen Thomas — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Thomas Affiliation: Jun. 12, 2026 Keep the market accountable! At least quarterly reports. Elderly investor.

Sent from my iPhone

Karen Tompkins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Tompkins Affiliation: Jun. 12, 2026 Quarterly reporting or more often use AI. KAREN TOMPKINS, RETIRED OKLAHOMA. There is no valid reason to change. Investors need up to date information.

Sent from AT&T Yahoo Mail on Android

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karen turco — Jun 12, 2026
Subject: S7-2026-15 Comment From: karen turco Affiliation: Jun. 12, 2026 We need to have access to quarterly reports in order to be kept up-to-date on investing

Sent from my iPhone

Karen Wenstrup-Dautrich — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karen Wenstrup-Dautrich Affiliation: Jun. 12, 2026 Investors need transparency. This change would do tremendous damage and should not be made.

Sent from my iPhone

KAREN WHITSON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: KAREN WHITSON Affiliation: Jun. 12, 2026 Please keep the quarterly reports. Every day the markets fluctuate and we need to keep these companies honest with the performances.

Sent from my iPhone

Kari Twa — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Kari Twa Affiliation: Jun. 12, 2026 They're already hiding enough from us let's not give them another reason to dupe the taxpayers and breadwinners

Sent from Kari"s iPhone

Karla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karla Affiliation: Jun. 12, 2026 Less transparency is almost never good for the country. Maybe some corporate entities like it, but history indicates QUARTERLY reporting is good for investors and good for America. Do NOT reduce the required reporting.

K

Karla Acuff — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karla Acuff Affiliation: Jun. 12, 2026 Don't bow to corruption & more insider trading which you do a lousy job of monitoring!

Sent from my iPhone

Karla Bryant — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karla Bryant Affiliation: Jun. 12, 2026 I have been working 40 years and since it is my money, I want to know what is going on quarterly. I can plan better for retirement and know how my money is being invested. Karla Bryant Recreation Therapist.

Karla Prokop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Karla Prokop Affiliation: Jun. 12, 2026 No. Companies should have to report quarterly. Stop making things easier for companies. Companies and people are getting to lazy and we are falling behind the rest of the world.

Yahoo Mail: Search, Organize, Conquer

Karla Smith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karla Smith Affiliation: Jun. 12, 2026 My name is Karla and I am retired with cancer. I am in Ohio. My husband has had a stroke. Anything that will possibly cut our life savings by half or even a third or quarter will be devastating to our survival. It takes everything we have to pay monthly bills, buy groceries, buy prescriptions, go to the Dr. , pay a $2700 a month insurance premium and make a pymt towards my $78,000 in cancer debt. If changing the reporting to every six months would result in a loss of savings, I might as well just stop fighting this disease. I can't help but feel that is a huge part of our governments long term goal. The quick dying off of America's oldest citizens. How disgusting.

Karolynn Cechowski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Karolynn Cechowski Affiliation: Jun. 12, 2026 Karolynn Cechowski, Retired, Anchorage, Alaska.
I request that you keep Quarterly Reporting. Fraud is easier to pick up on. I like to be kept up on my IRA. Too much can go wrong in six months and we won't be aware of it until too late.

Sent from my iPhone

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kat S — Jun 12, 2026
Subject: S7-2026-15 Comment From: kat S Affiliation: Jun. 12, 2026 SEC
To whom it may concern,
I object to the SEC plan to revert back to dangerous semi annual reporting. Many instances of high level fraud occurred during those times. Further, I rely on quarterly reports to make decisions regarding my retirement accounts. I have tead several articles citing evidence that semi annual reporting has not worked in Europe.
I prefer to have a more frequent accounting of my investments and to have more access to the handling of funds.
KS

Kate Beabout — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kate Beabout Affiliation: Jun. 12, 2026 Kate Beabout, Data Analyst, Columbia IL - this is a terrible idea. Reporting needs to remain quarterly in order to ensure that independent investors are well positioned to make changes to their portfolio as needed. While this sort of a change may make sense for large conglomerates, those of us without giant portfolios need to be able to make adjustments. If the reporting moves to be further apart, I may not have a good understanding of why things are shifting and would make moves or keep things in longer than would make sense if I had the full picture. This could cost people a lot of money in the long run and also may discourage people from becoming investors because of the potential decrease in returns. With Social Security in such a tight spot right now we need to ensure that the stock market remains steadily growing for independent investors.

Sent from my iPhone

Kate McGee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kate McGee Affiliation: Jun. 12, 2026 Keep SEC quarterly reporting
Kate McGee
Retired
Investor

Sent from my iPhone

Kate Necaise — Jun 12, 2026

Subject: File No. S7-2026-15 From: Kate Necaise I am writing to express my strong opposition to the Commission’s proposal to allow public companies to transition from mandatory quarterly financial reporting to a semiannual cadence. As a retail investor and a working American, I believe this shift fundamentally undermines the SEC's core mission of protecting individual investors and maintaining fair, orderly, and efficient markets. For over half a century, quarterly reporting has been the bedrock of market transparency in the United States. It is the equalizer that ensures everyday workers who risk their hard-earned capital in the stock market have access to the same baseline of timely, regulated information as institutional Wall Street firms. The argument that reducing reporting requirements eases corporate administrative burdens ignores a critical reality: retail shareholders are legitimate owners of these corporations. We do not just deserve to know how our investments are performing twice a year; we have a fundamental right to timely oversight. Moving to a semiannual framework will disproportionately harm non-billionaire investors in several distinct ways: Exacerbating Information Asymmetry: Large institutional investors possess the resources to conduct private channel checks, pay for alternative data, and maintain direct lines of communication with corporate executives. Retail investors rely almost entirely on standard regulatory filings to gauge the health of their portfolios. Cutting public data points by half leaves everyday citizens in the dark while professional insiders maintain their edge. Impeding Accountable Governance: Six months is an eternity in the modern, rapid-fire economic landscape. Restricting formal updates to a biannual basis means a company could experience catastrophic shifts in capital allocation, supply chain stability, or internal controls, and retail investors wouldn't find out until half a year later. Fueling Market Volatility: Rather than encouraging stable, long-term growth, a lack of regular data forces the market to rely on speculation. Replacing a predictable drumbeat of factual quarterly disclosures with 180-day informational voids will inevitably lead to massive, disruptive price swings when data is finally released. While certain corporate executives and ultra-wealthy stakeholders may favor a reduction in public scrutiny under the guise of combating "short-termism," American workers deserve a financial system built on transparency, not opacity. If the Commission wishes to foster healthy capital formation, it must not do so by locking everyday retail investors out of the information equation. The strength of the American economy relies on the trust and participation of its workforce. I urge the Commission to reject this proposal and maintain the mandatory quarterly reporting framework that has long made our markets the gold standard of global finance.

Kate Ogbuagu School Psychologist, NCSP — Jun 12, 2026
Subject: File No. S7-2026-15 From: Kate Ogbuagu I strongly support maintaining quarterly reporting requirements for publicly traded companies. As an individual investor and member of the public, I rely on timely and consistent financial disclosures to make informed decisions and to understand the performance and risks of the companies in which I invest. Quarterly reporting promotes transparency, accountability, and trust in U.S. financial markets. Receiving financial information only twice a year would significantly reduce visibility into company performance and could leave investors operating with outdated information for extended periods. Smaller investors like me do not have access to private channels of information and depend on regular public disclosures to ensure a fair marketplace. In an environment where public trust in institutions and regulatory changes can already be fragile, reducing reporting frequency would make me less confident that investors are receiving the information they need when they need it. Frequent, standardized reporting helps deter misconduct, identifies emerging problems sooner, and supports market efficiency by ensuring that material information becomes available to all investors on a regular schedule. The U.S. capital markets have long benefited from strong disclosure standards. Quarterly reporting is a key part of that framework. Any potential reduction in administrative burden for public companies should be weighed against the substantial costs to transparency, investor confidence, and market integrity. For these reasons, I urge the SEC to preserve quarterly reporting requirements.

Katherine Doornink — Jun 12, 2026
Subject: S7-2026-15 Comment From: Katherine Doornink Affiliation: Jun. 12, 2026 I do not want less reporting. I want more.

Sent from my iPhone

Katherine Horn — Jun 12, 2026
Subject: File No. S7-2026-15 From: Katherine Horn I recommend keeping the quarterly reporting requirements to ensure more accountability and better protect investors.

Katherine McCullough — Jun 12, 2026
Subject: S7-2026-15 From: Katherine McCullough Affiliation: Jun. 12, 2026 We need MORE disclosure not less. Stop protecting the wealthy and letting them deceive us. THE GOVERNMENT WORKS FOR THE PEOPLE, not the other way around.

Sent from my iPhone

Katherine Sloss — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Katherine Sloss Affiliation: Jun. 12, 2026 My name is Katherine Sloss. I am a retired attorney after 44 years and worked mostly in commercial real estate in NYC, then nationwide representing a national big box retailer. I also represented the Resolution Trust Corporation in the early 1990s during the real estate crash. Lack of reporting requirements creates financial downfalls. DO NOT DECREASE QUARTERLY REPORTING. Thank you.

katherine.sloss@yahoo.com
Cell 973.220.0360

Sent from my iPhone

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kathey — Jun 12, 2026
Subject: S7-2026-15 Comment From: kathey Affiliation: Jun. 12, 2026 In this fluid economy we need the option of quarterly reports on our investments.

Kathi Morgan — Jun 12, 2026

Subject: S7-2026-15 From: Kathi Morgan Affiliation: Jun. 12, 2026 Keep the monitoring .

Sent from my iPhone

Kathleen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Affiliation: Jun. 12, 2026 Hello,

I'm writing to comment my disapproval for the proposed changes in S7-2026-15. Please do not make these changes. Transparency is crucial for maintaining fairness and avoiding corruption. These changes would facilitate corporate corruption and greed.

Thank you,

Kathleen

Kathleen Decker — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Decker Affiliation: Jun. 12, 2026 This is more bs from this grifting insider trading administration. LEAVE THE SYSTEM ALONE, QUIT TRYING TO STEAL FROM US!
KATHLEEN DeckerRetired but NOT stupid

Sent from my T-Mobile 5G Device
Get Outlook for Android

Kathleen Dempsey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Dempsey Affiliation: Jun. 12, 2026 Hello,

My name is Kathleen Dempsey. I am 78 years old and retired. My 79 year old husband is a diasabled veteran, on dialysis, thankfully through the VA. We live in Phoenix, Arizona.

We live conservatively and have modest savings to supplement our social security income. We depend heavily on our investments and watch companies' financial statements closely to protect our nest egg.

Please do NOT eliminate the requirement for quarterly reporting. It is very important to have this accountability. Please do not eliminate it.

Thank you.

Kathleen Dempsey

Kathleen Flammia — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Kathleen Flammia Affiliation: Jun. 12, 2026 My name is Kathleen Flammia of Winter Park, Fl. I strongly oppose this change. It is imperative to have transparency with our investments. There is no reason to go backwards and make this change.

Kathleen Flammia
Sent from my iPhone

Kathleen Hummel — Jun 12, 2026
Subject: S7-2026-15 From: Kathleen Hummel Affiliation: Jun. 12, 2026 Please continue quarterly reporting. We have allowed high earners way too much flexibility in cheating the system. The time for accountability has arrived.

Sent from my iPhone

Kathleen Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Jones Affiliation: Jun. 12, 2026 Why would harm consumers? This is why no one trusts you.

Kathleen Katzenberger — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Katzenberger Affiliation: Jun. 12, 2026 I appreciate getting quarterly reports. Semiannual reports is too long a period to be in the dark about investments made for me by brokerage companies.

Kathleen Katzenberger

Kathleen Kofsky — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathleen Kofsky Affiliation: Jun. 12, 2026 Companies have a responsibility to be transparent and investors have the right to receive quarterly information and make educated decisions. Maintaining quarterly reporting is critical.

Sent from my iPhone

Kathleen Koremenos — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Koremenos Affiliation: Jun. 12, 2026 With the fluctuations in the economy, it's an important tool to help manage finances.

Kathleen Kosobud — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathleen Kosobud Affiliation: Jun. 12, 2026 I'm sick of being told by "Lyin' Don" that the stock market is great when the numbers don't bear it out. Give me

quarterly reports so I can see for myself!

Kathy Kosobud (she/her/hers)
kosobud51@gmail.com
C: (734) 395-3014 (text or voice)
1634 Coburn Dr. Ann Arbor, MI 48108

Kathleen OBrien — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen OBrien Affiliation: Jun. 12, 2026 Once again you rig the system for the 1%.
This is reprehensible. Be the commission you are intended to be. Doing your job quarterly is hardly too much to ask.your job ,

Sent from my iPhone

Kathleen Phillips — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathleen Phillips Affiliation: Jun. 12, 2026 Please keep companies reporting their financials quarterly. Transparency is key. Thank you
Kathleen Phillips

Have a nice day

Kathleen Teigland — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathleen Teigland Affiliation: Jun. 12, 2026 Keep the reporting quarterly! Investors demand it!
Kathy Ruppel

Sent from my iPhone

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kathleenvl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: kathleenvl Affiliation: Jun. 12, 2026 Kathleen Virginia Lower Pine Lake, Georgia.

As we grow older, it's essential that we are aware of our critical life savings and adjust as we have to.
Six month reporting is under-reporting.

Keep it monthly.

Thank you.

Sent from my Galaxy

Kathryn Anderson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathryn Anderson Affiliation: Jun. 12, 2026 I agree with Warren Buffet. Keep reporting four times yearly. “I like getting the figures quarterly, and I hope that stays.” Warren Buffet, 2018.

Buffett has objected to quarterly earnings guidance, the short-term profit forecasts he calls a harmful game, not to quarterly reporting itself. On the actual figures, his position is simple: keep them coming four times a year.

Keep the reporting at four times yearly

Sincerely,

Dr. K.D. Anderson

Sent from my iPhone

Kathryn Harper — Jun 12, 2026
Subject: S7-2026-15 From: Kathryn Harper Affiliation: Jun. 12, 2026 Quarterly Reporting. Yes. Keep them as honest as possible.

Sent from my iPhone

Kathy Barba — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy Barba Affiliation: Jun. 12, 2026 Request from the Central Valley of California: Continue with Quarterly reporting please. More transparency in financial reporting leads to greater trust and thus, bigger returns. My retirement portfolio will thank you. Look at what happened after semi-annual reports were replaced with quarteries!

Kathy Brooks — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Brooks Affiliation: Jun. 12, 2026 Stupid to move it to 6 instead of 3 months!

Sent from my iPhone

Kathy Brown — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy Brown Affiliation: Jun. 12, 2026 Please keep them coming four times a year. Listen to the experts.
I, for one? Cannot afford to lose my savings. Caring about the average American is essential to our welfare.
Sincerely
Kathleen M Brown

Sent from my iPhone

Kathy Cool — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Cool Affiliation: Jun. 12, 2026 This is an open invitation for greater corruption, insider trading, political market influence! The shorter the period between reports the better. Please keep it as is!
Sincerely, Kathleen Cool, Gobles Michigan voter.

Kathy Daly-Koziel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy Daly-Koziel Affiliation: Jun. 12, 2026 The SEC is supposed to protect individual investors. That includes Quarterly Reporting so individual investors can pivot when the data shows trends and significant change. SEC: Do your job For The American People. Keep us informed by posting Quarterly reports!

Kathy Dozzi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Dozzi Affiliation: Jun. 12, 2026 As an investor, these are incredibly important reports. The only thing, sometimes, that we have to go on for information that matters. Do not and quarterly reports.
Kathryn Feeney

Sent from my iPhone

Kathy Dull — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Dull Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is one more way for the super wealthy to have more control in the financial world and for the middle class to be left behind.
Quarterly information is necessary & crucial to making financial decisions.

Don't get rid of quarterly financial disclosures.
D

Kathy Durham — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy Durham Affiliation: Jun. 12, 2026 Demanding full quarterly disclosures.

Thank you,

Kathy Durham

Sent from my iPhone

Kathy H — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy H Affiliation: Jun. 12, 2026 Absolutely do not change reporting!
Kathy Hughes- retired

Sent from Proton Mail for iOS.

Kathy Lane — Jun 12, 2026
Subject: File No. S7-2026-15 From: Kathy Lane I oppose allowing public companies to report their financial information semiannually vs quarterly. The quarterly filings allow for investors to be aware of changes in performance in a more timely manner. Sadly less timely reporting would open the door for companies to be less forth-coming about their performance and progress/or lack thereof. Many companies already push to close out quarters with good news. This will allow them to bury bad news at the start of a six month period. If this change is accompanied by an extended filing deadline, we could be looking at 8 months of no financial updates.

Kathy Leichty — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Leichty Affiliation: Jun. 12, 2026 I am retired and quarterly reports are helpful regarding investments. We
the people do not have insider information and we need a quarterly reports!

Sent from my iPhone

Kathy Mack — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Mack Affiliation: Jun. 12, 2026 Keep the reporting

quarterly!! My life savings are invested and I want the data available at least quarterly!
Thank you,
Kathy Mack

Sent from my iPad

Kathy Malewicki — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Malewicki Affiliation: Jun. 12, 2026 Please keep reports quarterly

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Kathy O'Halleran — Jun 12, 2026
Subject: S7-2026-15 From: Kathy O'Halleran Affiliation: Jun. 12, 2026 Quarterly reporting is the PRIMARY means available of assuring the accountability of CEOs and the companies they run. To eliminate this quarterly requirement is a sure way to invite fraud and corruption, once more. This affects not only the shareholders, but also the public, and the government, in terms of the potential for financial disasters that require federal bailouts by taxpayers, (which I simply find despicable), and the impact that such loss of corporate trust has upon the stock market, the overall economy, and thus, national security.
Signed,
Kathleen O'Halleran

Kathy Roberts — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kathy Roberts Affiliation: Jun. 12, 2026 To members of SEC: I want my stock holding reports to continue to be reported quarterly. I cannot fathom a good reason to return to a failed policy of bi-annual reporting. It's not broke, leave it alone, please. I'm already thinking of taking all my money out of the stock market because of this situation in Iran that we never get reliable information about. Which causes the market to become unstable. Don't make things worse for us. Kathryn Roberts, retired electronic sales representative. I live in Santee, CA in San Diego County.

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kathy smallwood — Jun 12, 2026
Subject: S7-2026-15 Comment From: kathy smallwood Affiliation: Jun. 12, 2026 Keep businesses to quarterly reporting!!!

Sent from my iPhone

Kathy Warren — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kathy Warren Affiliation: Jun. 12, 2026 The only justification for such an action (or, rather, 6 month inaction) would be to give insiders an incredibly unfair opportunity to use their knowledge at the expense of the rest of us living in the dark long enough for companies to rise to great heights or fall off the market entirely. How could anyone believe this to be a level playing field for the average investor?

Sign me, John Doe - just another average Joe

Sent from my iPhone

Katie Cartwright — Jun 12, 2026
Subject: S7-2026-15 Comment From: Katie Cartwright Affiliation: Jun. 12, 2026 Jonathan Cartwright, Small Business Owner. There is no reason that corporations need relaxed reporting standards. Corporations only want this kind of information restriction when they have something to hide. We've seen enough corporate shenanigans, we don't need to make it easier for them. Small investors as well as large ones need to know what their investments are doing and twice a year doesn't allow for proper planning. If the rules need to be changed, make them report more often, not less.

Sent from my iPhone

Katy Yanda — Jun 12, 2026
Subject: S7-2026-15 Comment From: Katy Yanda Affiliation: Jun. 12, 2026 I'm retired and reacting to today's fast paced investing is impossible to do with semi-yearly instead of quarterly reports.

Katy

Katy Yanda
Sent from my iPhone

Kay Wolman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kay Wolman Affiliation: Jun. 12, 2026 Kay Wolman, retired, Maryland
As shareholders, we have the right to regular quarterly reporting on our money we have invested in equities. Please do not revert to a reporting period that is inadequate

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Kay Woodcock — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Kay Woodcock Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Why would anyone invest their hard earned money in a company they have no clue what / how the company is managing the business?? It's Like walking around blindfolded + it will bring many fraudulent companies to the stock exchange I remember ENRON!!! I say HELL NO!!

Ke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ke Affiliation: Jun. 12, 2026 We demand the continuation of quarterly statements/reporting. It is a VITAL part of knowing our account's status and is critical to informed financial decisions that one may need to make.

Keha Espo

Keith Brockmiller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Keith Brockmiller Affiliation: Jun. 12, 2026 Why would you do this? It's just wrong to roll back those regs

Sent from my iPhone

Keith Morris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Keith Morris Affiliation: Jun. 12, 2026 Quarterly Reporting is essential to all investors.

Sent from my iPhone

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keith pudims — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: keith pudims Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is you people trying to stop us Americans from having the same information to trade as politicians this is absolutely unacceptable

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Keith Templin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Keith Templin Affiliation: Jun. 12, 2026 SEC's porposed 6 month financial report blackout rule will open the financial fraud floodgates for criminal predators and truly corrupt institutions to profit through fraud.

The SEC should protect potential investors from fraud instead of providing a global opportunity for fraud

Thank you for your time and consideration.

W Keith Templin
Retired
wktemplin@gmail.com

Kelli Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kelli Smith Affiliation: Jun. 12, 2026 My name is Kelli Smith. I am a disabled investor. I need access to my money EVERY DAY. This is DEEPLY CONCERNING and very problematic. Thank you.

Sent from my iPhone

KellieMario Paredes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: KellieMario Paredes Affiliation: Jun. 12, 2026 Current economic trends created by a vastly different set of rules from 1955 through 1970 created much improved investing guidance for the common investor. Moving back to the rules of 1955 through 1970 would dissect investments that currently exist as well as personal savings. With government pulling out all of the safety nuts that individuals had earned through time this would only worsen the situation for everyday Americans.

Sent from my iPhone

Kelly A. Enders — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kelly A. Enders Affiliation: Jun. 12, 2026 This is an incredibly bad idea and meant to only hurt investors and enrich the corporate greedy. Do not do this.

Sent from my iPhone

Kelly Boyles — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kelly Boyles Affiliation: Jun. 12, 2026 Stop this nonsense.

Honestly.

Kelly

Kelly Boyles
Director of Special Projects -- Copywriter's Council of America™
Persuasive Copy and Ideas that Generate $-Millions™
Kelly@CopywritersCouncilofAmerica.com

484-282-0163

Kelly Higgins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kelly Higgins Affiliation: Jun. 12, 2026 This is wrong! Minimum of quarterly reporting & monthly when there are transactions of any kind! Investors need full disclosure now even more so with the advent of instant info!!

Dr. Kelly J Higgins
CEO, KJH Sport Services
603-851-5979(c)

Sent from my iPhone

Kelly Olson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kelly Olson Affiliation: Jun. 12, 2026 As someone about to retire, with my whole life savings invested in stocks & bonds, I am vehemently opposed to obscuring transparency with ‘dark quarters.’ Investors need to know, and deserve to know, what is going on with their investments. This rule change is not right or just, and the world is watching.

Kelly Olson
Investor

Ken — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ken Affiliation: Jun. 12, 2026 It's enough of an oligarchy out there. Did someone pay you to push this idea through or did you just have to take an oath of loyalty to the president to keep your job?

Ken Doran — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ken Doran Affiliation: Jun. 12, 2026 I have been actively involved in the stock market throughout the last 20 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Ken Katz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ken Katz Affiliation: Jun. 12, 2026 In this period of the greatest growth in share prices it would be highly non transparent to change the public reporting process.. lets insure honesty and protect goodwill.

Ken Katz
kenkatz13@gmail.com
St.John USVI
18°35'N 64°73'W

Kenda Jochimsen — Jun 12, 2026

Subject: S7-2026-15 Comment From: Kenda Jochimsen Affiliation: Jun. 12, 2026 It’s my money I should have the information I need to make an informed decision. The corruption and allowing the wealthy to get richer and leave the rest of us holding the bag has to stop.

Kenneth Barley III — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kenneth Barley III Affiliation: Jun. 12, 2026 Actually, I'd prefer weekly. If this passes, many people will have yet another reason to withdraw everything and invest elsewhere

Yahoo Mail: Search, Organize, Conquer

Kenneth Harbin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kenneth Harbin Affiliation: Jun. 12, 2026 Reporting has become much easier and is expected to maintain transparency and promote honesty.
If anything this reporting should be increased to monthly or weekly and certainly not reduced to 6-month intervals, that is absolutely unacceptable!

Sent from my iPhone

Kenneth Mick-Evans — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kenneth Mick-Evans Affiliation: Jun. 12, 2026 I am Kenneth Mick-Evans, an educator Massachusetts. I have two different 403(b) retirement portfolios that I pay into. I want the best value for my money and good returns. We know what the proposed policies of reporting only twice a year will lead to. Declines in stock prices. The United States already tried this and it short changes investors. For the sake of my own retirement and the financial legacy I hope to leave for my daughter and any other future child(ren), I urge the SEC to reconsider this proposal and stick with reporting quarterly. I'm an ordinary working citizen, I don't have vast fortunes to fall back on. Trump promised to stick up for ordinary, everyday, hard-working Americans. Well, I'm one. So please make sure that America stays great in this area and investors such as myself can continue to see good returns on their money.

Thank you,

Ken Mick-Evans

Kenneth Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kenneth Miller Affiliation: Jun. 12, 2026 Loss of income for many will result in more poverty. People need quarterly reports to stay informed. Seems like our government is against us! I have worked my entire life after getting an education. Judy Miller. Former educator

Sent from my iPhone

Kenneth Oehlers — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Kenneth Oehlers Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Publicly traded companies do everything they can to minimize the frequency they have to accept accountability for the quality of their management and effectiveness and impact of their policies. Getting rid of quarterly reporting requirements just assists them in further diminishing their responsibilities to keep shareholders, and the public generally, informed.

Kerry Paksoy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kerry Paksoy Affiliation: Jun. 12, 2026 Do not allow this sort of blatant corruption to come back. Your Portfolios will tank along with mine.

- Kerry Paksoy

Kerstin Kolbe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kerstin Kolbe Affiliation: Jun. 12, 2026 I want to know what is happening with the market as often as possible— SEC reporting less than quarterly would be a great disservice to investors who depend on dividends for livelihood. Less transparency will stifle investor confidence and hurt the economy overall. Resist the urge to return to darker times. Kerstin Kolbe , Creative Traffic Coordinator in Kansas City MO

Kerstin Kolbe
816.589.0410

Keta Murphy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Keta Murphy Affiliation: Jun. 12, 2026 Quarterly reports are quite important to keep vital information and data current.

Keturah Kiehl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Keturah Kiehl Affiliation: Jun. 12, 2026 Keep reporting QUARTERLY. More frequent disclosure actually means more profitable investments because people and companies have the info they need to invest smartly.

Keturah Pratt
York, PA

Kevin — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Kevin Affiliation: Jun. 12, 2026 To whom it may concern,

The evidence is clear that quarterly reporting is in the best interest of the investor and our fragile economy. We have learned this lesson already. We must learn
from history and should not doom ourselves by repeating it.

Kevin Robinson-Hard
Engineer

Yahoo Mail: Search, Organize, Conquer

Kevin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kevin Affiliation: Jun. 12, 2026 The evidence is clear that quarterly reporting is in the best interest of the investor. We have learned this lesson already. We must learn from history and should not doom ourselves for repeating
it.

Yahoo Mail: Search, Organize, Conquer

Kevin Brothers Ph.D. — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Brothers Ph.D. Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: I rely on quarterly disclosure reports. Please do not take them away.

Kevin Byrne — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kevin Byrne Affiliation: Jun. 12, 2026 Less information translates to more room for manipulations that harm the average investor. Leave the system the way it is. It works.

Sent from my iPhone

Kevin R. Hart — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kevin R. Hart Affiliation: Jun. 12, 2026 The required reporting needs to be kept quarterly. As more people close in on retirement, this quarterly reporting is critical to allow us to build and maintain sufficient funding for living. With the potential cutting of SS funds, outside investment with timely information is even more critical.
Thank you
Kevin R Hart
Pharmacist

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kevin roerden — Jun 12, 2026
Subject: S7-2026-15 Comment From: kevin roerden Affiliation: Jun. 12, 2026 Kevin Roerden 1507

Forrest ave Folly Beach SC 29439. I would request you leave the reporting requirement as is, quarterly so I know what is happening with my hard earned money! Thanks.

Kevin Wilson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kevin Wilson Affiliation: Jun. 12, 2026 Do not change the quarterly reporting requirement unless the change is to require more frequent reports. In this age of electronics and computers, reporting has already become easier and there's no good reason to reduce the reporting that informs investors.

Kevin Wilson
248.462.2768
Sent from mobile phone

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khsampon — Jun 12, 2026
Subject: S7-2026-15 Comment From: khsampon Affiliation: Jun. 12, 2026 I want the quarterly reports. I'm retired and 71 yrs old with limited income and fears about potential cuts to social security and Medicare. I want to keep track of our investments!

Kathy Hanlon Sampon

Kim Hodges — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kim Hodges Affiliation: Jun. 12, 2026 I am upset that this is even something normal citizens have to tell you is utterly wrong. How much more do you want the "normal" citizens to take?
I am 6 years from retiring, work for an elder law attorney and I'm **** tired! Do the right thing!! Stand up!
Please!
Sincerely,
Kim Hodges

Sent from my iPhone

Kim Johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kim Johnson Affiliation: Jun. 12, 2026 Kim Johnson. Retired accountant. I feel very strongly that rules need to be stringent when it comes to people who leave their money in someone else's
trust its always best to err on the side of caution. The majority of people are honest and they realize that regulations and rules are there for a reason and they follow them. Unfortunately, greedy people are everywhere and if they think they can get away with it, they are going to do what they want, no matter who they hurt. Changing the rules will only empower them to run crazy. Please don't change the current rules to keep innocent citizens protected. Let's not turn them into prey.

Kim Klink — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kim Klink Affiliation: Jun. 12, 2026 It is vital to the economic of our country to keep with the quarterly reporting. It makes common sense that all kinds of industries need the reporting in a timely to help " right the ship". Too much is being hidden from the public. Businesses need these statistics. Loan rates need to be calculated and the public needs the information. K Klink, GRI

KIM PITTS — Jun 12, 2026
Subject: Comment on S7-2026-15 From: KIM PITTS Affiliation: Jun. 12, 2026 Quarterly reports are the best for investors…it's time to start thinking of the PEOPLE instead of the Billionaires and Companies… IF America is ever going to be great again the Government and the Companies the American public supports NEED TO LEARN TO RESPECT THE "LITTLE PEOPLE" WHO SUPPORT THOSE COMPANIES !!!!!!!!!!!!!!!!!!!!!

Sent from my iPhone

Kim Stephens — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kim Stephens Affiliation: Jun. 12, 2026 Kim Stephens
I work for Broward County School Board. Transparency is key to Honesty. Stop the madness!!

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kim yesh — Jun 12, 2026
Subject: S7-2026-15 From: kim yesh Affiliation: Jun. 12, 2026 Without accountability, the CEO's will run rampant over every tax law we have.
Keep them signing on the fotted lin, quarterly to keep them honest.

Kimberley Smith — Jun 12, 2026
Subject: S7-2026-15 From: Kimberley Smith Affiliation: Jun. 12, 2026 I am Kimberley Smith, I am an Access Specialist at Santa Fe College in Gainesville Florida.

I rely on signed quarterly reports to keep on top of my retirement investments. Changing this requirement will make it easier for companies to "cook the books." Don't do this! Americans demand honesty in dealings!

Thank you, Kimberley Smith

Kimberly Ashley — Jun 12, 2026
Subject: S7-2026-15 From: Kimberly Ashley Affiliation: Jun. 12, 2026 I am old enough to remember the slowed growth of bi yearly reporting and it will sink the market! Don't do it!!!!!

Sent from my iPhone

Kimberly Rendish — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kimberly Rendish Affiliation: Jun. 12, 2026 We absolutely MUST keep quarterly statement requirements now more than ever. Frequent disclosure protects the public.

Kimberly Rendish
Tacoma, WA

Yahoo Mail: Search, Organize, Conquer

Kimberly Rendish — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kimberly Rendish Affiliation: Jun. 12, 2026 We absolutely MUST keep quarterly statement requirements now more than ever. Frequent disclosure protects the public.

Yahoo Mail: Search, Organize, Conquer

Kipp Stone — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kipp Stone Affiliation: Jun. 12, 2026 I am Barbara Kipp Stone a resident of Pennsylvania, retired bank and mutual fund portfolio manager, Chartered Financial Analyst, Certified Financial Planner. Information is the life blood of my former profession. The mission of my profession is to assist investors to maximize the return on their savings consistent with safety. Lower corporate reporting requirements equals greater opportunity for them to hide negative trends and events, increasing investor risk. We can be certain that good news will be well published. However, bad news can be hidden more easily with less frequent reporting to the advantage of poorly or fraudulently managed corporations and the detriment of investors.

Kirsten Newland — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kirsten Newland Affiliation: Jun. 12, 2026 As Americans, we demand Full Transparency and Accountability from companies that we are investing in via our 401K plans. Our retirement savings are on the line. This is our money at risk. Representation matters. Taxation without representation goes against the Constitution. Keep requiring Quarterly Reporting. Do not make grifting easier for these publicly traded industries.

We, the People of the United States, are watching all government agencies very closely right now. I recommend that the SEC keeps the repercussions of any change to reporting in mind.

K. Newland
Michigan

Kjell Stuvstad — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kjell Stuvstad Affiliation: Jun. 12, 2026 I am a licensed professional engineer, relying on investments for retirement income. In order to evaluate existing and potential new investments, access to timely company data is vital.

Doubling the reporting timeframe is an ill-advised measure that reduces transparency and understanding of current company performance.

Please keep the current reporting requirement as is.

Sincerely,
Kjell Stuvstad, P.E.

KK McKeon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: KK McKeon Affiliation: Jun. 12, 2026 It's reckless to change reportings to twice a year.
I am 65 years old, and have invested for the past 42 years.
I am counting on retiring fairly soon and the potential losses to my investments would be catastrophic.
Please do NOT change the quarterly report requirements

K.McKeon, APRN
Retired CDR/NC/USN(R)

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kls.lmt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: kls.lmt Affiliation: Jun. 12, 2026 I oppose the SEC's proposal to shift from quarterly to semiannual reporting. Eliminating mandatory quarterly Form 10-Q disclosures would deprive investors of critical, time-sensitive data needed to monitor risks, evaluate investments, and hold management accountable, disproportionately harming everyday retail investors.

Kristen Seaton
Utah

Klynn Keller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Klynn Keller Affiliation: Jun. 12, 2026 Stop covering up what you are doing. We need transparency and even every 2 months would be better or monthly reports

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Kraig Phelps — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kraig Phelps Affiliation: Jun. 12, 2026 Companies need to continue quarterly reporting for transparency and accountability.

Kraig Phelps
Sent from my iPhone

Kris Benarcik — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kris Benarcik Affiliation: Jun. 12, 2026 Why mess with what's working? Keep the quarterly statements and quit screwing around.

Sent from my iPhone

Kris Korpi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kris Korpi Affiliation: Jun. 12, 2026 Quarterly reporting gives investors and lenders the kind of information that identifies trends before they result in either bankruptcy or irrational buying selling of shares. It may cost companies more for accounting services, but it's beneficial for companies to get some sense of operational health.

Via iPhone

Kris Marshall — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kris Marshall Affiliation: Jun. 12, 2026 I am a 64-year-old registered Republican who has voted with the Republican party most of my life. I have earned a good salary all my adult life and have always believed the USA is a land of opportunity for all.

Unfortunately, the actions being taken by the current administration, supported by the Republican party, are making me consider switching parties. How much more difficult do you want to make it for the average American to survive? The move to less frequent SEC reporting will make it easier for organizations to hide from their owners, the shareholders, what is actually happening. This administration is removing protections for the environment, for the uninsured, for immigrants who are here legally, and for working Americans. Please remember that you are supposed to be representing all Americans, not just lobbyists and business owners.

Kris Marshall

Krishma Patel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Krishma Patel Affiliation: Jun. 12, 2026 Keep the quarterly reporting. Do not switch to 6 monthly reporting. My name is Krishma Patel. I manage my family portfolio and it is extremely important for me to have the companies report on a quarterly basis. As it helps me stay educated on my investments and make the right decisions to buy and sell.

Thank you,
Krishma Patel

Sent from my Galaxy

Kristin Evans — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Kristin Evans Affiliation: Jun. 12, 2026 Kristin Evans, Credentialing, Salt Lake City -

sorry I'm not a billionaire… money actually matters to me. Why do you want to make the average person have 1/3 less money? How does that help the regular person?

Like really? Explain it like I'm 15 years old.

Thanks,

Kristin L. Evans

Kristin Schmidt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kristin Schmidt Affiliation: Jun. 12, 2026 Quarterly information is necessary to keep me informed on the companies I own. I have my reports received electronically, so there is minimal costs to the companies, once the reports are prepared. The SEC needs to protect individual investors.

Kristin Schmidt

Kristin Timms — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kristin Timms Affiliation: Jun. 12, 2026 Kristin Timms, benefit account manager.

My fear is not ever being able to retire. Inflation is so bad everything is so expensive, I'm worried for my generation and worse, my sons.

Sent from my iPhone

Kristina Non profit — Jun 12, 2026
Subject: File No. S7-2026-15 From: Kristina Companies should not have the option to keep the public/their investors in the dark about reporting for half the year. People have the right to accurate and timely reporting about their investments -- for many, that's their livelihood. If a company is going to survive by accepting people's money, they shouldn't have the option not to publish quarterly reports.

Kristine — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kristine Affiliation: Jun. 12, 2026 This is obviously part of the eternal desire of corporations to be less accountable to shareholders. Simply: Don’t do it.

Sent from my iPhone

Kristine Rickards — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kristine Rickards Affiliation: Jun. 12, 2026 Six months is too long. Keep it at three.

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kthompsonhr (null) — Jun 12, 2026
Subject: Comment on S7-2026-15 From: kthompsonhr (null) Affiliation: Jun. 12, 2026 I have worked for publicly traded companies including working in investor relations. I know first hand that companies must be watched and held accountable for regular monitoring including financial filings. This should remain quarterly reporting. Bi annual reporting will allow for financial manipulations and hiding the truth which can have an impact in citizens live savings and retirement funding.

In a country that does not guarantee healthcare nor retirement funding, this would be to our detriment.

Respectfully
Kim Thompson
Florida, USA

Sent from my iPhone

Kurt Bevers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Kurt Bevers Affiliation: Jun. 12, 2026 This is BASIC SERVICE 101. It’s literally the LEAST they should do. My provider does it once a month.

Sent from my iPad

Kurt Hudgins — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Kurt Hudgins Affiliation: Jun. 12, 2026 No reporting change is needed , reporting data quarterly is what should continue, you will devastate small investor retires like myself.
Kurt Hudgins,
Villages, Florida

Kurt
KURT HUDGINS Director, Special Projects NRPP Certification #101254-RMP, #101255-RMS, Radon Resistant New Construction Certificate (RRNC) Commercial Operations e: kurt.hudgins@protectenvironmental.com o: 502-221-3373
d: 734-492-0956 287 Jackson Plaza Ann Arbor, MI 48103 Notice: The Protect Environmental National Headquarters office has moved. Please forward payments,
invoices, and other business mail to 9822 Bluegrass Parkway, Louisville, KY 40299. Mail sent to 435 N
Whittington Parkway, Suite 275, Louisville, KY 40222 will not be accessible.

Kyle Steinfatt — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Kyle Steinfatt Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I find the quaterly report 10-Q, and the 10-K very useful. If they were taken away, I would see them like pink slips, which I wont trade. I would look more seriously at foreign markets.

Thank you for considering my view point.
- Kyle Steinfatt

L A Mcdonald — Jun 12, 2026
Subject: S7-2026-15 Comment From: L A Mcdonald Affiliation: Jun. 12, 2026 L A Mcdonald, retired S7-2026-15 is a terrible idea. Completely the wrong direction. If
reporting is to be changed it should be required monthly.

L R — Jun 12, 2026
Subject: S7-2026-15 Comment From: L R Affiliation: Jun. 12, 2026 This will hurt everyday investors. This is just wrong. It smells way too much fishy to be a smart decision for anyone other than the wealthy. Laura Roast, retired investor.

Get Outlook for iOS

L Streater — Jun 12, 2026
Subject: S7-2026-15 From: L Streater Affiliation: Jun. 12, 2026 As a former banker, I find this proposal appalling and irresponsible. Investors need up to date, valid information and six months is too long to wait for data.

Ladd Williams — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ladd Williams Affiliation: Jun. 12, 2026 This threatens an already tenuous investment environment. DO NOT CHANGE IT!!

Sent from my iPhone

Lady Utoepia — Jun 12, 2026
Subject: S7-2026-15 From: Lady Utoepia Affiliation: Jun. 12, 2026 There needs to be transparency and accountability.
There's a very good reason it was made to be quarterly. Let's keep it that way.

Laina Nelson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laina Nelson Affiliation: Jun. 12, 2026 What’s the purpose seems preposterous hiding the books for six month at a time??? Don’t look now nothing shady about that right

Sent from my iPhone

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lamecia eaddy — Jun 12, 2026
Subject: S7-2026-15 Comment From: lamecia eaddy Affiliation: Jun. 12, 2026 Lamecia Eaddy Social Worker
If I’m giving you my money to invest in your company then I need to see more frequently how you are making my investment

Sent from my iPhone

Lana Bolla — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lana Bolla Affiliation: Jun. 12, 2026 Frankly, they should be reporting every month so don't change it. Delaying is not in the best interest of the small investors only the large investor benefits and they already have an inside track because of the people they socialize with.

LANCE HUNT — Jun 12, 2026
Subject: Comment on S7-2026-15 From: LANCE HUNT Affiliation: Jun. 12, 2026 Less reporting and fewer guardrails have always lead to financial disaster. Deregulate Savings and Loans! The S&L crisis. Let’s let banks bet with client money and collateralize debit obligations! The credit collapse of 2008.

Sent from my iPhone

Laresa Brown — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laresa Brown Affiliation: Jun. 12, 2026 How many ways can you people screw the American workers. The taxes we pay, now and in RETIREMENT, keep this country afloat. We are the lowest paid and highest taxed group and yet every fkg year you find more and more ways to screw us. I don't want this, NO ONE WANTS THIS YOU BAND OF FKG THIEVES. NO ONE WANTS YOU MAKING IT EASIER, YET AGAIN, TO SCREW US OVER. HOW DARE YOU.

Sent from my iPad

Lark Mcgrail — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lark Mcgrail Affiliation: Jun. 12, 2026 Lark McGrail, retired, Florida, fixed income. No to this change. I cannot afford to take a chance on the loss of any of my money because of semi-annual reporting. You already know what happed in the 50's and 60's when you did this. I have to wonder why you would consider this and who benefits, because someone does and it's not the investor. So I have to assume it's the giant corporations. So now you are representing them and protecting their profits as opposed to ours. I thought you were to protect us not steal our money for the giants. I will put my money under my mattress before I leave it in the market if you do this. Also online banks are beating your interest rates and I will move my money there if need be. Do not do this to the people of America. Our food and gas and rents are through the roof and honestly this would be the last straw. Also this administration says they are going to slash our SS, Medicare and Medicaid after the first of the year. Is bankrupting the American people your goal? What is happening here? I don't have any love for my country anymore as it has no love for me. I want to leave. This no longer the shining light on the hill, it's in the gutter and everything is only for the rich now. I'm through! Don't do this!

Sent from my iPhone

Larry and Sue Lee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Larry and Sue Lee Affiliation: Jun. 12, 2026 This appears to only benefit big business, not any of my interests. Please keep the reporting quarterly.

Susan Lee

Larry Borden — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Larry Borden Affiliation: Jun. 12, 2026 We need to keep corporations reporting quarterly. That is one way we can keep corporate America as honest as possible. The executives in charge need to feel the pressure of being honest.

LARRY KELLEY — Jun 12, 2026

Subject: S7-2026-15 Comment From: LARRY KELLEY Affiliation: Jun. 12, 2026 Terrible idea. Tried it before with Terrible results. Can't trust the few corporations that will use it when financials are bad.

LARRY KELLEY
518-330-6538

Larry Lee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Larry Lee Affiliation: Jun. 12, 2026 Small investors will be left in the dark.

Larry Mays — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Larry Mays Affiliation: Jun. 12, 2026 Keep the reporting quarterly.

Larry McHaney — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Larry McHaney Affiliation: Jun. 12, 2026 No. Period

Larry McHaney

Larry Ogg — Jun 12, 2026
Subject: File No. S7-2026-15 From: Larry Ogg Proper management of any company requires management's attention to the financial condition and performance. Certainly the owners (shareholders) should be afforded the opportunity to also be informed of its invested companies' financial condition more often than 2X annually.

Larry Potts — Jun 12, 2026
Subject: S7-2026-15 Comment From: Larry Potts Affiliation: Jun. 12, 2026 Secrecy and money should not mix!

Sent from my iPhone

Larry Tullos — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Larry Tullos Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I vehemently oppose this attack on retail investors to remove quarterly reporting requirements, particularly in this environment if accelerating change and volality. It's arrogant and irresponsible for

the SEC to reduce any reporting requirements when we need even more transparency.

Larry Turnbough — Jun 12, 2026
Subject: S7-2026-15 Comment From: Larry Turnbough Affiliation: Jun. 12, 2026 A very bad idea that will erode confidence in the markets. This is a poor idea with significant downsides.
Joe T.
It is useless to attempt to reason a man out of a thing he never reasoned into. Jonathan Swift (1667-1745).

Laura Curliss — Jun 12, 2026
Subject: S7-2026-15 From: Laura Curliss Affiliation: Jun. 12, 2026 Hon. SEC members:

As a lifelong investor, I want all companies to do quarterly reporting, and particularly publicly traded companies. You are aware of the positive effects on public accountability and transparency. Thank you for listening.

Sincerely,
Laura A. Curliss
1118 Livermore Street
Yellow Springs, OH 45387

Sent from my iPhone

Laura Dylla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Laura Dylla Affiliation: Jun. 12, 2026 I am 78 years, i was. fortunate in beng able.to be a stay at home mom. I am in wilson Co Texas .
America can no longer ignore the fact that the workers are.getting cheated of their savings earnings. Since 1973, it got worse for families, when mothers had to leave home to work and put their children in daycares.
Return to quarterly reporting so that banksters.cant skim off or cheat depositors.
It matters to me that workers.be treated fairly as my own children and their children are entering the workplace and need.protection from Banksters who believe they are.owed more for cheating depositors and borrowers of fairness! Laura Dylla

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Laura Jacobs — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laura Jacobs Affiliation: Jun. 12, 2026 People lost their jobs and retirements because of corporations like Enron, World Com, and the RBS because of false reporting in the past. Quarterly oversight is the least this country should do to protect it's citizens from fraud and financial collapse. As a retiree and an individual investor and I can no longer financially help bail out corporations that are failing due to lack of government oversight. Time to get tough on corporations that want a break in their taxes so their CEO's can rate the company they work for.

Laura Litman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Laura Litman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please DO NOT blindfold retail investors. We need more transparency and less secrecy! I am opposed to rule S7-2026-15.

Laura Nelson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laura Nelson Affiliation: Jun. 12, 2026 My name is Laura Nelson. I am a masters degree student, single parent of a child with disabilities, and caretaker of my 83 year old mother. Regular hard-working people deserve better than this nonsense. Stop constantly lying to us, trying to cheat us, and making our lives more difficult. Just stop. We are sick of it. You have enough.

This does not help anyone.

Laura Snow — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Laura Snow Affiliation: Jun. 12, 2026 Yes! It will give us more information faster and keep taxes in check for people like Trump who wants to hide, end ,and steal information.

Laura Steder — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laura Steder Affiliation: Jun. 12, 2026 I have read a bit about the SpaceX IPO generating such a stir that several 401ks will automatically invest in shares from your retirement account. Should this happen blindly for 6 months, any “conscientious objector”, who would never knowingly opt into any investments with this reprehensible owner, will find themselves innocently colluding with an antithetical enemy. I’m reminded of the times when university students across the US took to their campuses to call for divestment from companies doing business in Apartheid South Africa. Students, like me, protested vehemently to pressure the University of Colorado Boulder to withdraw investments with those doing business with South Africa, an apartheid government that had systematically smothered the voices of people like Nelson Mandela and Steven Biko who spoke out for freedom and human rights. Now we see a new investment “opportunity” to support Elon Musk, who coincidentally is South Afrikaans. As I once protested being a “blind” investor in something I could not support, I now see that I can again, unknowingly, become a co-conspirator or supporter of anything Musk. I object to the SEC allowing vast corporations to change the rule that governs quarterly reports for investors.

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lauralyn leondidis — Jun 12, 2026
Subject: S7-2026-15 From: lauralyn leondidis Affiliation: Jun. 12, 2026 Protecting consumers from unscrupulous people who don't care who they hurt is part of SEC's job. Anything that helps SEC accomplish this goal, including quarterly reviews is important. Reducing these reviews to twice a year hinders SEC ability to do it's job & endangers the investor's. There are far more investor's than CEOs & democracy is about the greater good of the majority. It is not about showing favoritism to a few.

LAUREEN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: LAUREEN Affiliation: Jun. 12, 2026 L. Boyd, Pennsylvania. Quarterly reporting is important for transparency. It's important that this not change. The people who invest in the stock market need quarterly reports to make decisions about their investments.

Sent from my T-Mobile 5G Device
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laurel hansch — Jun 12, 2026
Subject: S7-2026-15 Comment From: laurel hansch Affiliation: Jun. 12, 2026 SEC officials :

I believe that company's financial information need to be transparent and available to investors on a quarterly basis .
In order for me to make intelligent decisions on investments .
Laurel Hansch
Radiologist

Lauren Baldwin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lauren Baldwin Affiliation: Jun. 12, 2026 I want current financials

Sent from my iPhone

Lauren Klaus Habsburg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lauren Klaus Habsburg Affiliation: Jun. 12, 2026 To the Officials at the SEC, Returning to the failed requirement of corporations reporting only twice per year, I am entirely against it. If I were to lose any of my savings, as has happened in the past with this practice, it would be disastrous since I am and my husband is retired. Please do not make the decision to allow corporations to report less than quarterly.
Lauren Klaus Habsburg
West Bloomfield, Michigan

Lauren Klaus Habsburg

Lauren La Riva — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Lauren La Riva Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please don't get rid of quarterly reporting, because it would allow public companies to hide vital information from everyday investors and people with inside knowledge would have even more unfair advantages with trading. The stock market is already confusing and difficult enough for everyday people who are trying to make smart financial decisions and/or plan for retirement, but getting rid of quarterly disclosures and the information they provide would make it even harder for normal people to make smart investments, as investors would basically be in the dark for 6 months at a time. No one can feel good about investing their money blindly like that, especially knowing that there are people in high places with inside knowledge of large, public companies who would have an even more unfair advantage in such a trading system.
With the economy as it is, so many people like myself are struggling financially, worried about making smart financial decisions and whether or not they'll ever be able to retire. Even people who have 401Ks are worried about their retirement investments not being stable and not being enough to provide for their futures, because the stock market is difficult to predict and invest in for the average person. Please do the right thing for the American people who rely most on the information provided by wiarterly disclosures: every day people like me who are just trying their best to figure out the economy and protect their futures. Please protect the requirement for quarterly disclosures to ensure that every American has access to the vital, up-to-date information they need to make important investment decisions, to have their fair shake at investing for their future.
Sincerely,
Lauren La Riva

Lauren Racheal Funnell — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Lauren Racheal Funnell Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
To the Securities and Exchange Commission:

I am an individual retail investor, not a financial professional. As someone who has spent years caring for family members and managing limited financial resources, timely access to information is important when making decisions about savings and investments.

I am concerned that allowing companies to report only every six months could make it harder for ordinary investors to understand what is happening inside the companies they invest in. A great deal can change in six months, including financial performance, debt levels, legal issues, and business risks.

Large institutions and professional investors often have access to resources and analysis that individual investors do not. Quarterly reporting helps provide a more level playing field by ensuring that all investors receive important information on a regular basis.

While I understand the desire to reduce burdens on companies and encourage long-term thinking, I believe transparency and timely disclosure are essential for investor confidence and fair markets. I respectfully ask the Commission to carefully consider how reduced reporting frequency could affect retail investors who rely on public filings to make informed decisions.

Thank you for considering my comments regarding File No. S7-2026-15.

Lauri Zaker — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lauri Zaker Affiliation: Jun. 12, 2026 Everybody involved should be able to have the information of the companies on how they are doing every quarter. The truth is freedom. Thank you, Lauren Zaker

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Laurie Hemmings Assistant Director, IT Communications — Jun 12, 2026
Subject: File No. S7-2026-15 From: Laurie Hemmings To the Securities and Exchange Commission: As an investor, I oppose the change in reporting requirements from quarterly to semiannual financial reporting. This would reduce transparency, exacerbate information asymmetry for corporate insiders, and increase the likelihood that financial problems go undetected for months. Thank you.

Laurie Norden — Jun 12, 2026
Subject: S7-2026-15 Comment From: Laurie Norden Affiliation: Jun. 12, 2026 Laurie Norden, Fiscal Officer - With all the fraud being found in this country quarterly reports are important!

Sent from my iPhone

Laurie Schneider — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Laurie Schneider Affiliation: Jun. 12, 2026 Laurie Schneider, Sr. Business Consultant, Missouri. Rolling back oversight and decrease transparency means investors have less information for planning and investing. Current valuations will drop. It’s bad business all around.

Laurie Thorman — Jun 12, 2026
Subject: S7-2026-15 From: Laurie Thorman Affiliation: Jun. 12, 2026 I will keep it short. Keep financial reporting quarterly. Individuals need to know the facts about a company's financials quarterly to make important decisions regarding their investments. Six months allows too much time for things to fall apart.

Laurie Thorman
11648 Falls Trail
Lonsdale, MN 55046

Lawrence Sullivan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lawrence Sullivan Affiliation: Jun. 12, 2026 If it’s not broken then don’t fix it

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ldmclundberg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ldmclundberg Affiliation: Jun. 12, 2026 Why is it republicans think going backwards
Is so good? Returning to this outdated system only harms we the people. Do Not allow this change to reporting!

Sent from my Galaxy

Lea McCrone — Jun 12, 2026
Subject: S7-2026-15 From: Lea McCrone Affiliation: Jun. 12, 2026 Compensations are outrageous- & that's not counting what is hidden& not taxed 🤯🤮

LHM iPh

Lea Ogozelec — Jun 12, 2026
Subject: S7-2026-15 From: Lea Ogozelec Affiliation: Jun. 12, 2026 Please keep making CEOs remain accountable and have them continue to sign their quarterly reports.

Lea Ogozelec
Retired Educator, but still a Concerned Citizen.
Aubrey, Texas

Leah Thompson — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Leah Thompson Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: first of all, this should be illegal. The investors have the right to follow numbers in real time.

Leanne Herda — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leanne Herda Affiliation: Jun. 12, 2026 I work at an investment firm. Its just to be in the k ow. Letting it go 6 months just c alls for corruption!

Lee Anne House — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lee Anne House Affiliation: Jun. 12, 2026 No we can't afford to do this it is bad enough the ceo' are Soo greedy!

Lee Gilchriest — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lee Gilchriest Affiliation: Jun. 12, 2026 I respectfully demand that quarterly reporting stay as is. The information is valuable to me as I'm sure it is to other members investors

Lee Gilchriest
(936) 232-5938

Lee Wallace — Jun 12, 2026
Subject: S7-2026-15 From: Lee Wallace Affiliation: Jun. 12, 2026 We ask our government to do one thing above everything else-protect the interests of the people. Not just wealthy CEOs, but all people, especially the working class and the average citizen who has no other resource than the collective power of the people's government.

Sent from my iPhone

LeeAnn Jarrell — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: LeeAnn Jarrell Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Financial transparency is one of reasons so many people around the world invest in US markets. Do you want to put this at risk?
I was a Controller and yes, it is work to report and explain results, but it is important for retail investors to have a way to monitor their holdings. They don't have the privilege of interacting with heads of companies like the large investment companies do.
It took many decades of experience for us to create the regulatory framework that we have. And all through those many years since 1929 our markets have steadily grown. Why tear it down now?
Thank you

Leigh Abbott — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Leigh Abbott Affiliation: Jun. 12, 2026 Maintain quarterly reporting.

Sent from my iPhone

Lelia Rodgers — Jun 12, 2026
Subject: S7-2026-15 From: Lelia Rodgers Affiliation: Jun. 12, 2026 Quarterly reporting is critical for the average American investing in corporations to stay informed about CEO compensation packages

and exercise of stock options.

Sent from my iPhone

Lenore Suttle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lenore Suttle Affiliation: Jun. 12, 2026 quarterly reporting is one of the only things retail investors can count on for information! if you want us to have trust in thenprocess and invest,
don't change it! please keep it Quarterly

Lenore Suttle
Sarasota FL

Sent from my iPhone

Leonard Tate — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leonard Tate Affiliation: Jun. 12, 2026 Leonard Tate
Avionics technician/business owner

There's not much point in the SEC if they dont keep information fair for everyone. This is opening the door for greater insider trading and less for the little investors to protect us. Reiterates the belief that all government organizations are to protect the big companies and not the people. FDA, EPA, etc.

Leonard Whitney — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leonard Whitney Affiliation: Jun. 12, 2026 Your crooks

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Les Schroeder — Jun 12, 2026
Subject: File No. S7-2026-15 From: Les Schroeder We need to continue having companies remain transparent regarding their earnings. More oversight protects the consumers. Don’t allow big corporations hide what they are doing with our hard earned money!

Leslie — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leslie Affiliation: Jun. 12, 2026 Accountability only happens with oversight. Dont make shareholders, employees, analysts and watchdogs wait for GAAP transparent financials quarterly. If less often theres too much time businesse finances are unaccounted.

Leslie Davidson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leslie Davidson Affiliation: Jun. 12, 2026 Stop hiding reports. Be honest, something most of the government is not these days.

Sent from my iPhone

Leslie Debelius — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leslie Debelius Affiliation: Jun. 12, 2026 I'm very concerned for people that rely on Financial Planners to manage portfolios will suffer by loss of the short term data.

Leslie Debelius

Leslie Dunn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leslie Dunn Affiliation: Jun. 12, 2026 .y name is Leslie Dunn and I am retired. Why are you trying to hide what's going on from regular citizens? Why are the rich getting richer? How do you expect the the economy to improve if we have no money to spend. you need to keep these disclosures quarterly so we can plan accordingly. Shame on you. How can you possible look in the mirror in the morning and be happy with the person looking back at you who is screwing the middle and lower classes?

Leslie White — Jun 12, 2026
Subject: S7-2026-15 Comment From: Leslie White Affiliation: Jun. 12, 2026 We need quarterly reports!

Yahoo Mail: Search, Organize, Conquer

Libre Penseur — Jun 12, 2026
Subject: S7-2026-15 From: Libre Penseur Affiliation: Jun. 12, 2026 As the world can plainly see, keeping money (power) honest is the key to a stable democracy. Keep the reports quarterly!
Respectfully,
Ellen Huffman, retired stockholder, NC. USA.

Lillian Heyward — Jun 12, 2026
Subject: S7-2026-15 From: Lillian Heyward Affiliation: Jun. 12, 2026 There should be more oversight into corporate money, not less! Let’s make it every two months instead of quarterly.
Sincerely Lillian B Heyward
IATSE 491 retired

Sent from my iPhone

Linda — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 12, 2026 Self serving, continuing to try to deprive basic rights. Shame on you all

Linda

Linda Arkwright — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Arkwright Affiliation: Jun. 12, 2026 If it's an honest company then they won't want to hide their records. Don't allow the dishonest companies to hide anything.

Linda Axford — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Axford Affiliation: Jun. 12, 2026 Thus just opens the door for yet MORE corruption. As if there wasn't enough already. Linda Axford, Pahrump, NV. Why does this matter to me? Because I believe the only ones to benefit are
those that benefit at the expense of the MAJORITY of Americans.

Yahoo Mail: Search, Organize, Conquer

Linda bailey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda bailey Affiliation: Jun. 12, 2026 Keep reporting QUARTERLY!
That's an unfair practice to NOT REPORT STOCK MARKET ACTIVITES!
We have a RIGHT TO KNOW HOW OUR INVESTMENT ARE. DOING!

Linda Boyd Puig — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Boyd Puig Affiliation: Jun. 12, 2026 We need quarterly reports to continue. Many are dependent on investments during times of higher inflation as we are currently experiencing. I am a former teacher and know a great many of us who rely on these investments for our retirement years.
Thank you for your consideration on this matter.

Regards,
Linda B. Puig

Linda Brown — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Brown Affiliation: Jun. 12, 2026 This is Linda Brown from Sunbury, Ohio. We are retired. My husband and I have most of our life savings in the market. Quarterly reporting makes for better oversight. This is important, as this administration seems to be cutting watchdogs and oversight at breakneck speed.
Thank you for your attention to this

Sincerely,
Linda and Steven Brown

Linda Bryson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Bryson Affiliation: Jun. 12, 2026 Please keep the quarterly reports open. We need that information otherwise we would be working blind. I'm elderly and we need that information because our retirements and many decisions are based on them.

Sent from my iPhone

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linda christ — Jun 12, 2026
Subject: S7-2026-15 From: linda christ Affiliation: Jun. 12, 2026 Linda Christ
Retired Medical Laboratory Scientist
I demand that the SEC continues to do Quarterly Reports; it is YOUR JOB to provide the American People this report and we demand it. DO YOUR JOB!

Sent from my iPad

Linda Cicerchi — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Cicerchi Affiliation: Jun. 12, 2026 SEC Board: As a retired VA nurse I support continued quarterly reporting. As you are well aware pension funds have been open to corruption in the not too distant past. One of the best examples is the Ohio teachers pension fund. Pension funds are typically large funds that are easy pickings for con games and outright theft. Transparency of information by shareholders is the sunlight that holds people accountable.

LINDA CLIFTON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: LINDA CLIFTON Affiliation: Jun. 12, 2026 Quarterly makes more fiscal sense.

Sent from my iPhone

Linda Davis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Davis Affiliation: Jun. 12, 2026 Enough already. Reporting needs To stay at quarterly!

Sent from my iPhone

Linda Deighan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Deighan Affiliation: Jun. 12, 2026 Linda Deighan,

Miami, teacher
Simply put, I want my reports quarterly. There is no reason to lengthen reporting time and every reason to maintain quarterly reports. I want more information on my investments not less. I do not want to spend extra time finding my own report, when there is sufficient technology and personnel to keep me informed about my money. I'm not far from retirement and now more than ever before is when I want to manage my money. My focus is is that it is MY money and I want to know what's going on more frequently than not because the risk of loss is too great. The government should not be in the business of legislation to keep the public in the dark!

Sent from my iPhone

Linda Devlin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Devlin Affiliation: Jun. 12, 2026 Trading markets need to continue to have the benefit of quarterly financial information. Do not return to semi-annual reporting, this was changed to quarterly reporting for a long list of reasons. Transparency is absolutely necessary to protect the assets of the individual investor! No semi-annual reporting!

Linda Devlin
Bradford, PA

Linda Dorrance — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Dorrance Affiliation: Jun. 12, 2026 Please maintain quarterly reporting as has been done. We understand that savings to corporations are minimal and not passed on to the shareholders. It reeks of potential for fraud in a time when insiders are manipulating the markets. Please give us shareholders a chance.
Linda Dorrance, RN

Linda Farrelly — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Farrelly Affiliation: Jun. 12, 2026 Quarterly filings are important. I remember 2008 and the financial crisis. I worked in the industry than. More information is always better than less information. Please maintain the quarterly requirements. Thank you. Linda Farrelly

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Linda Ferrigno — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Ferrigno Affiliation: Jun. 12, 2026 I believe we must have quarterly reporting to keep information flowing to the people it impacts!

Sent with Proton Mail secure email.

Linda Hallman Retired Teacher — Jun 12, 2026
Subject: File No. S7-2026-15 From: Linda Hallman I’m living on a very short pension because I took early retirement, and I’m not getting Social Security yet. Please do what you can to protect my assets.

Linda Lightsey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Lightsey Affiliation: Jun. 12, 2026 I'm Linda Lightsey, RN, MSN, NNP-BC from Gulfport, MS.

I worked in my profession taking care of premature and vulnerable newborns for more than 40 years mostly in an NICU setting. I have saved and invested through all those years, and now I'm retired.

I was responsible and accountable at my job and in my personal life. I need the SEC to remain vigilant and responsible so that I do not lose any of my hard earned savings and investments.

Quarterly Reporting is necessary for transparency and accountability. DO NOT go to semi-annual reporting and put my retirement at a higher risk for losses.

Just don't.

Respectfully,

Linda

Linda McFadden — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda McFadden Affiliation: Jun. 12, 2026 Keep it quartely, it's our money. Im retired & need to know quartely about my money.

Linda Millspaugh — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Millspaugh Affiliation: Jun. 12, 2026 I want the quarterly reporting kept as is. NO CHANGES. Quarterly reporting gives time to make important adjustments of investments as economic changes occur.
Retired CEO, Judicial System, California

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Linda Overbey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Overbey Affiliation: Jun. 12, 2026 There is no good reason to make this change. The SEC should advocate for consumers , not these big corporations. Thanks!

Sent from my iPhone

Linda Perry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Perry Affiliation: Jun. 12, 2026 Please do not change the reporting requirements. Less information is not the answer!

Linda Perry

Linda Petersen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Petersen Affiliation: Jun. 12, 2026 I am against changing the current quarterly reporting. I feel for me to make better financial decisions information more often than less is better for me.

Sent from my iPhone

Linda Prachun — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Prachun Affiliation: Jun. 12, 2026 So the 6 month blackout benefits whom?

Linda Raney — Jun 12, 2026
Subject: S7-2026-15 From: Linda Raney Affiliation: Jun. 12, 2026 Society needs a rule of law to follow otherwise there is no society. If there is nothing to hide then why not follow the law? Everyone must follow the law. No exceptions.

Yahoo Mail: Search, Organize, Conquer

Linda Rider — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Rider Affiliation: Jun. 12, 2026 It seems to me that those who want less transparency have something to hide. Tossing aside an established rule that is working attempts to destroy the average person to further enrich billionaires.

Linda Rodine — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Rodine Affiliation: Jun. 12, 2026 We need transparency and quarterly reporting is important. Please continue with the current process. Thank you, we are retired and have funds that depend upon rates and investments we hold. Eldon and Linda Rodine, Gothenburg, NE 69138

Sent from my iPhone

Linda Steil — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linda Steil Affiliation: Jun. 12, 2026 NO! i am tired of being ripped off by Washington!

Sent from my iPhone

Linda Stoehr — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Stoehr Affiliation: Jun. 12, 2026 Don't change the quarterly reporting. Please don't leave us in the dark. Thank you for your attention to this matter. Linda Stoehr, retired accountant

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Linda Unger — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda Unger Affiliation: Jun. 12, 2026 I absolutely want to see my reporting regularly waiting every 6 months does not give me opportunity to make the right decisions this is wrong on so many levels Linda unger

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Linda-Claire Steager — Jun 12, 2026
Subject: S7-2026-15 Comment From: Linda-Claire Steager Affiliation: Jun. 12, 2026 Quarterly statements must remain intact. There would be too much opportunities for fraud with six months reporting time.
Linda -Claire Steager

Lindabloch — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lindabloch Affiliation: Jun. 12, 2026 Linda Bloch, Attorney, Michigan. keep reporting as it is. We depend on this for the life we have been working for. We cannot afford to jeopardize this by lower reporting requirements. we have seen that before and it is not good. Keep the quarterly requirement. With current software, and AI programming, accountability should not be problematic. This is my life savings that I am depending upon.

Linda Bloch
H (248) 540-3866
C (248) 321-2973

Linn-Anne Saunders — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Linn-Anne Saunders Affiliation: Jun. 12, 2026 My name is Anne Saunders. I have 2 adult children with lifelong medical conditions that make them unable to drive, and limit their employment potential. We live in Oklahoma, where being able to drive is not a luxury. I work hard for the money I invest, knowing that my children's future lives may depend on my ability to leave them a legacy.

It is unforgivable, in this era of skyrocketing inflation, to even consider risking nearly 40% of Americans' investment value. I watched their grandparents endure such a loss in 2008, and I am shocked that anyone with financial knowledge and a conscience could even propose rolling back the reporting requirements to twice yearly. Shame on whoever thinks this is a good idea.

--Anne Saunders
Oklahoma City

Lisa — Jun 12, 2026
Subject: S7-2026-15 From: Lisa Affiliation: Jun. 12, 2026 L Sansone
Retired
Florida
Please keep CEOs accountable! The rise in criminal trading activity under the current administration has seemingly skyrocketed! The fraud MUST be reined in and keeping audits quarterly I believe will help. The longer you let it go, the easier it becomes for criminals to profit from fraudulent activities. Thank you.

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lisa blanck — Jun 12, 2026
Subject: S7-2026-15 Comment From: lisa blanck Affiliation: Jun. 12, 2026 how dare you think you can hide behind potential customer fraud.

Lisa Blanck
Orlando Fl

Lisa Clipper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Clipper Affiliation: Jun. 12, 2026 Please continue quarterly reporting. I will rely on those funds in the near future to stay alive quite literally. The American people deserve truthfulness and clarity, and none of these companies need time to hide their shenanigans - they're already rich enough.

Lisa Clipper
Newark, DE
Get Outlook for Android

Lisa Colavito — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Colavito Affiliation: Jun. 12, 2026 Lisa Colavito, Outreach and Retention Specialist, and Communication Professor, Maryland. For the greater good keep quarterly financial reporting. Let's be above board, transparent and honest. Quarterly works. Anything less will ruin citizens.

Lisa Kelone — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lisa Kelone Affiliation: Jun. 12, 2026 Please keep quarterly statements
6 mos is more time for fraudulent activity. I'm semi retired, and feel like I need to keep up with and know my finances now more than before
Lisa Tassin sonographer

Lisa Knollenberg — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lisa Knollenberg Affiliation: Jun. 12, 2026 We need transparency in our markets, to protect retail investors and to maintain trust in the financial system. It is essential to keep companies reporting on a quarterly basis to keep the market fair and the flow of information equitable. And so that we can keep corporations fair and honest and not hiding things in the background while retail investors sit without up-to-date information. If something is going wrong with the company, retail investors aren't going to know in time and institutional and insiders will have already sold. This is a horrible idea for our system. The cost and time involved in quarterly reporting is a very small blip of the corporation's bottom line. It is the cost of doing business as a public company. Again, public companies should be required (not optional) to continue quarterly reporting of their financial information to keep the market as fair and transparent as possible for retail investors. The last thing we need is for people to lose faith in our stock market.

Thank you, Lisa Knollenberg, Senior Wealth Strategy Associate, Los Angeles

Sent from my iPhone

Lisa Laws — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lisa Laws Affiliation: Jun. 12, 2026 As investors (one already retired)with our primary retirement funds in investments mostly in mutual funds, we ask that you PLEASE NOT CHANGE the number of reports required. Please keep requiring Quarterly reports!

Lisa Maslyn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Maslyn Affiliation: Jun. 12, 2026 As a retired local government worker in upstate NY, I depend wholly on a pension fund payment and social security. Please keep the current system of reporting so these sources don't undermine their investments. Thank you, Lisa Maslyn

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Lisa Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Miller Affiliation: Jun. 12, 2026 I am Lisa Miller and I am a business analyst for a school district. I have a considerable amount of money invested in stocks because I can’t count on a state pension to pay for even a basic retirement. If I also lose even part of my investment to this terrible idea of only reporting twice a year, I will not be able to retire. I will have to continue working until I am dead. My investments are not a joke and companies cannot be allowed to destroy a lifetime of saving and investing in my retirement. Stop this! Do not allow reporting just twice a year!

Thank you,

Lisa Miller

Sent from my iPhone

Lisa Parker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Parker Affiliation: Jun. 12, 2026 Hello,

My name is Lisa Parker, I am a Software Quality Assurance Manager in Bellingham, Massachusetts. Quarterly reporting needs to be preserved to maintain fair and transparent visibility. In this technological age, the burden of reporting is less than ever and a rollback to semi-annual reporting does a disservice to us all. Industry Insiders will still have a finger on the pulse, but every day investors are going to lose the insight that gives them autonomy in their investment decisions. Historically this has not been financially advantageous for investors, and sitting in the world we live in today, where pensions are a thing of the past and our investments are our best tool to give us solvency as we age, this could undermine the average Americans financial stability.

Please do not roll back to semi-annual reporting.

Thank you,

Lisa Parker

Lisa Prince — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Prince Affiliation: Jun. 12, 2026 If it isn't broke don't try to fix it.
Changing it is not in the American people's favor. We will loose money somewhere inside another dark hole.

Sent from my iPhone

Lisa Reddy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lisa Reddy Affiliation: Jun. 12, 2026 We need quarterly reporting, we need more transparency in this government, not less. We are already being fleece, you're already making it impossible for people to retire. Now you're really going to pull our feet out from under us? No

Lisa Reddy

Please spay/neuter and save lives!

Lisa Ross — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lisa Ross Affiliation: Jun. 12, 2026 I rely on quarterly reports on my retirement investments to protect my and my family's future. As to our employees.
Lisa Ross OM
Knapp Dental Lodge PC

Sent from my iPhone

Lisa Velesbir — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lisa Velesbir Affiliation: Jun. 12, 2026 It gives some transparency to who's doing what with our money. Stop letting this Administration grift our money for their f'd up games!

Litza Rivera — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Litza Rivera Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

I am writing as an individual investor regarding the proposal to move public company reporting from quarterly to biannual reporting.

I do not support reducing the frequency of public company disclosures. In fact, if reporting requirements are changed, I believe the SEC should consider requiring more frequent reporting rather than less frequent reporting.

As a retail investor, timely access to accurate financial information is critical for making informed investment decisions. Quarterly reporting already represents a significant amount of time between updates. Moving to biannual reporting would double the period during which investors must make decisions with limited information. This could increase uncertainty, reduce transparency, and potentially disadvantage individual investors relative to large institutional investors that may have access to more frequent management interactions and proprietary analysis.

Public markets function best when information is broadly available, timely, and transparent. Regular reporting helps investors identify emerging risks, monitor corporate performance, and hold management accountable. Less frequent reporting could lead to greater speculation, increased volatility around earnings releases, and reduced confidence in the fairness of the market.

While I understand concerns about compliance costs and short-term market pressures, I believe transparency should remain a priority. If changes are made to the reporting framework, I would encourage the SEC to explore ways to streamline reporting requirements while maintaining—or even increasing—the frequency of meaningful disclosures available to investors.

Thank you for considering my comments.

Sincerely,

Litza Rivera
Shrewsbury, MA

Kind regards,
Litza

Liz — Jun 12, 2026
Subject: S7-2026-15 Comment Quarterly reporting From: Liz Affiliation: Jun. 12, 2026 There is no valid reason to cut corporate reporting except to facilitate the rampant. corporate greed in this country. Any savings would be minimal and the cost to investors is lack of transparency. Do not let this happen. It is good for corruption and bad for America. I think you already know this though, please do the right thing.

Thank you for listening. Liz Kefauver Utah

Liz A — Jun 12, 2026

Subject: S7-2026-15 Comment From: Liz A Affiliation: Jun. 12, 2026 Your decision to black out company progression is pure evil and selfishness. You are here for us, not them. Take a hard look at yourself and act with integrity and regard your fellow man with respect and honor. Your decisions affect the future of your children, your grandchildren, and many others for generations to come. Honor yourself and make it a good one.

Liz Braswell — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Liz Braswell Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I don't always read the quarterly disclosures but I have them on file for future reference. Hiding this information is like asking someone to buy a cow they haven't seen lately. Would you?

Liz Feiler — Jun 12, 2026
Subject: S7-2026-15 Comment From: Liz Feiler Affiliation: Jun. 12, 2026 I urge you to keep SEC reporting quarterly. The average American has worked too hard to lose their retirement savings because we don’t know what companies are up to.

Elizabeth Feiler

Ll An — Jun 12, 2026
Subject: S7-2026-15 From: Ll An Affiliation: Jun. 12, 2026 Laura Angehr, retired American citizen, form New York. Reporting
should be kept quarterly. It is the only way to track criminal
behavior that might happen. Eron was told to do this for
accountability, keep it that way!

Lois Edwards — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lois Edwards Affiliation: Jun. 12, 2026 Lois Edwards Sm all Business Co-Owner This is not necessary. It has been tried before and we paid for it! Please leave reporting alone.

Sent via the Samsung Galaxy S23+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Lois Woods — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lois Woods Affiliation: Jun. 12, 2026 Lois Woods, Process management analyst, Washington, IL
Less transparency is obsured and allows more opportunities for illicit activity. The middle class is already paying a heavy burden in this current market.

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lolee76 — Jun 12, 2026
Subject: S7-2026-15 Comment From: lolee76 Affiliation: Jun. 12, 2026 Lois Hildebrand Retail worker That's my money! I have the right to know what's going on with it! You need to leave it quarterly! Don't change anything! You corporate creeps like to take over
everything! Always beating down the little people! Leave things alone!

Yahoo Mail: Search, Organize, Conquer

Lonnie Wells — Jun 12, 2026
Subject: S7-2926-15 From: Lonnie Wells Affiliation: Jun. 12, 2026 Please don't let this happen again. It was tried before and didn't work. It was tried in Europe and didn't work. Stretching out the reporting only delays investors ability to see problems before they erupt. Fraud is also allowed to fester and accountability for auditors and execs is hidden.

Ag Consulting Services
Lonnie Wells, Market Analyst
5043 Bunker Hill Road
Lincoln, NE 68521
402-631-8668
lwells1950@gmail.com

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lorena krafft — Jun 12, 2026
Subject: S7-2026-15 Comment From: lorena krafft Affiliation: Jun. 12, 2026 Quarterly reporting is someone's not enough! I'm opposed to less than quarterly simply because of the risk in such a lack of information and transparency … there's no benefit to having less information.

Sent from my iPhone

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loretta dutra — Jun 12, 2026
Subject: Comment on S7-2026-15 From: loretta dutra Affiliation: Jun. 12, 2026 Keep it the way it is in 2026

Loretta Dutra
Retired
Cottonwood, Ca..

Get Outlook for iOS

Lori Barnes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Barnes Affiliation: Jun. 12, 2026 KEEP IT QUARTERLY!!!

Lori Fierle

Lori Dykstra — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Dykstra Affiliation: Jun. 12, 2026 This rollback provides less transparency which is not a good thing. Please do not do this!

Lori Dykstra

Lori Huffman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Huffman Affiliation: Jun. 12, 2026 Lora Huffman, school bus driver, Wakeman Ohio History has shown that doing semi annual reporting will decrease returns on investments. As many average Americans have entered the stock market, we need all the transparency we can get. It seems like the rich and powerful have continuously been able to create loopholes that put more stress on the rest of us. Thus would just add another. Americans are tired of carrying the weight.

Lori Keeling — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Keeling Affiliation: Jun. 12, 2026 Do not drop quarterly reporting. The more reporting the better. I want to know what companies are doing with my money.

Sent from my iPhone

Lori Markle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lori Markle Affiliation: Jun. 12, 2026 Absolutely DO Keep the reporting Quartely. My retirement management depends on timely information. With all the insider trading going on with the leadership of the country and their corporate connections, they should not have a six month information advantage.

Get Outlook for iOS

Lori Mittag — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Mittag Affiliation: Jun. 12, 2026 Does this administration and the agencies under him not look at historical data and what previous policy

changes has done to the market. Will this policy change applied to all investors including Trump/ family and his billionaire friends or are they already devising ways to hide it. Please dont change something that is already working fine.

Lori Ostrowski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Ostrowski Affiliation: Jun. 12, 2026 Seriously! As if things aren't hard enough already! Stop pandering to the big corporations and think about the American people!!!!

Lori Rottenberg — Jun 12, 2026
Subject: S7-2026-15 From: Lori Rottenberg Affiliation: Jun. 12, 2026 The public deserves regular financial reports to avert financial wrongdoing—don’t drop the quarterly reporting requirements!

Sent from my iPhone

Lori Seger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Seger Affiliation: Jun. 12, 2026 With all the fraudulent activity in the USA, I would not support less reporting. Quarterly provides good information and allows investors to make informed decisions not delayed decisions. Going back to semi may not allow enough time for investors to react to changes whether good or bad. Not everyone is a day trader and those who aren’t, look for those quarterly reports. In addition any management changes in an organization, I’d prefer to review information sooner rather than later.
Best regards.

Sent from my iPhone

Lori Stevenson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lori Stevenson Affiliation: Jun. 12, 2026 I am a 65 year old retired, former public servant. For a corporation to not continue to publicly disclose their financial status on a quarterly basis, matters greatly to my husband and I, as well as millions of everyday, small investors. I can see no benefit to anyone, except those not providing the information. I am adamantly opposed to eliminating the requirement of public quarterly financial reports.

Respectfully,
Lori J. Stevenson
Ronald E. Stevenson
(I'm sure my husband will concur, so I'm adding his name)

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

LORI SWEPSON — Jun 12, 2026
Subject: S7-2026-15 Comment From: LORI SWEPSON Affiliation: Jun. 12, 2026 Lori retired law enforcement. Don't open the door for more corruption.

Sent from my iPhone

Lori Voss — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lori Voss Affiliation: Jun. 12, 2026 Quarterly reporting forms the backbone of investment decisions that power the market adjustments and earn regular Americans better investment returns on their savings. Do not change this.

Lori Voss
Verona, Wisconsin

Lori Wegman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lori Wegman Affiliation: Jun. 12, 2026 Vivian Wegman, educator. I am getting near to retirement. I watched the last recession take so much of my parents retirement savings and as a result, they have had to continue working into their 70's.

I rely on my pension and my personal savings investments. Please protect them by keeping the reporting window small and frequent. This will help guard my very meager retirement monies.

Lori Wegman
Sent from my iPhone

Lorin Clements — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lorin Clements Affiliation: Jun. 12, 2026 I am retired and want to know what the companies I invest in are doing.

Lorin

Lorraine Pendlebury — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lorraine Pendlebury Affiliation: Jun. 12, 2026 Keep the reports coming out quarterly so I can see how funds are performing and make changes.

Lorrie Rainville — Jun 12, 2026

Subject: S7-2026-15 From: Lorrie Rainville Affiliation: Jun. 12, 2026 Hello my name is Lorrie Rainville, I live in Northerm Vermont where we are raised to be honest hard working independent people. I am asking when is enough, enough? No rules or protection anymore. Only crooks need to hide what they are doing! Keep the recording quarterly...

Lou Schonder — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lou Schonder Affiliation: Jun. 12, 2026 My name is Lou Schonder, and I'm a semi-retired consultant. Masking financials is indisputably disabling to common investors. I also adamantly believe this action only serves to create the means for deception and nefarious activity.

The SEC exists to protect all Americans.

Lou Schonder
+1 (610) 529-4219

Louis Camblor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Louis Camblor Affiliation: Jun. 12, 2026 The SEC should protect transparency, maintain quarterly filings, and reject any move toward reduced disclosure frequency.

Sent from my iPad
Louis E. Camblor

Louis Hughes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Louis Hughes Affiliation: Jun. 12, 2026 I owned SMCI shares and had really large losses. Those losses would have been exponentially higher if go 2 biannual reporting. You must be crazy if u think that making quarterly reporting optional is a good thing for investing public. People will lose all confidence in the US stock market.

Protect the US stock market. There is good reason that us investors and foreign investors continue to invest - they have confidence - do NOT DESTROY THAT CONFIDENCE

Louis Munoz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Louis Munoz Affiliation: Jun. 12, 2026 Transparency is the foundation of investor confidence. Reducing public company reporting from quarterly to twice yearly risks limiting accountability and leaving investors with less timely information to make informed decisions. Before weakening disclosure requirements, regulators should carefully consider the potential impact on market transparency, valuations, and the retirement savings of ordinary Americans.

LouisB — Jun 12, 2026
Subject: Comment on S7-2026-15 From: LouisB Affiliation: Jun. 12, 2026 Do not go back to ways that have proven do not work. It's stupid to just think about it

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LPM — Jun 12, 2026
Subject: S7-2026-15 Comment From: LPM Affiliation: Jun. 12, 2026 I'm concerned that the new trend on index fund rules would ruin all faith in index funds. If Americans lose their $ because of these rules changes, who is responsible for forcing them into these purchases without a choice? These companies are already getting more value back than they are worth because of cheat codes, like buybacks. Why does Elon musk own America and get to influence everything? He's a conman who cheated his way into this country.

Lucille Hetzel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lucille Hetzel Affiliation: Jun. 12, 2026 Quarterly reporting is important to me. I work hard for my money. I need to know what's happening with it when I trust it to a bank or management company.

Sincerely,
Lucille Hetzel
Middletown, CT 06457
Get Outlook for iOS

Lucy Marical — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lucy Marical Affiliation: Jun. 12, 2026 I have worked very hard to earn my money. I did everything right. I'm retired and my money helps support me . This is a criminal act. This is fascism. This is fraud.

Luis Landaverde — Jun 12, 2026
Subject: S7-2026-15 Comment From: Luis Landaverde Affiliation: Jun. 12, 2026 Keep reports to 3 months

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Luise Bird — Jun 12, 2026
Subject: S7-2026-15 Comment From: Luise Bird Affiliation: Jun. 12, 2026 These kinds of opaque protections will in NO WAY help to restore "The People's trust. WE VOTED FOR MORE TRANSPARENCY...not less. Keeping up with retirement funds is already a dubious process! Luise Bird, Branson, MO.

Luise Bird

Luzaida Lopez — Jun 12, 2026
Subject: S7-2026-15 From: Luzaida Lopez Affiliation: Jun. 12, 2026 I do not consent to the change. I want them to account as much as possible as well as PAY TAXES so that the poor do not have to fit the bill by having ALL benefits such as retirement, social security and medical insurance depleted into less than WELFARE.STOP STEALING THE PEOPLES INHERITANCE or savings.

Jail the CORPORATE FRAUDS

No more taxation without representation!

Lydia Ghachem — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lydia Ghachem Affiliation: Jun. 12, 2026 Lydia Ghachem, retired teacher, New Jersey
We know that people may lose half of their potential savings with this policy. Certainly this does not benefit the working people. Why would we want to go back to à policy from the fifties?

Sent from my iPhone

Lyle Ralston — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lyle Ralston Affiliation: Jun. 12, 2026 This is completely dishonest! Do not do it!

Sent from my iPad

Lyn Reeves — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lyn Reeves Affiliation: Jun. 12, 2026 Absolutely not. Do not allow companies/corporations to deviate from quarterly reporting. Creative accounting practices flourish where oversight is diminished.

Sent from my iPhone

Lynden Fasso — Jun 12, 2026
Subject: S7-2026-15 From: Lynden Fasso Affiliation: Jun. 12, 2026 Requiring less accountability to protect American consumers doesn't make sense unless you don't care about American consumers. Full stop.

Lynden Fasso
720-339-0175

Lynette Brady — Jun 12, 2026
Subject: File No. S7-2026-15 From: Lynette Brady I am concerned about this proposed rule. This gives corporations time to hide bad news and things to become worse if they are bad. Quarterly reporting benefits everyone who is trusting their life savings in the market. The only benefit to extend reporting would be to the corporations who have something to hide and less work for the SEC. But the job of the government is to serve and protect the people so that shouldn't be a burden.

Lynette Larson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynette Larson Affiliation: Jun. 12, 2026 Keep the SEC reporting quarterly!

Regards
Lynette Larson

Yahoo Mail: Search, Organize, Conquer

Lynn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lynn Affiliation: Jun. 12, 2026 KEEP THEM QUARTERLY
I NEED quarterly information to make informed decisions, any longer gap will create an unfair advantage for corporate insiders to use MY funds without MY. full knowledge and consent. Also, "optional" doesn't fix the problem because companies that opt in are the ones whose investors need the frequent updates, m! The savings to companies aren't worth the cost o me or any investor.
Sincerely
Lynn Massoia

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lynn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: lynn Affiliation: Jun. 12, 2026 Retired social worker here, urging you not to change the reporting system. We've seen what happens when the frequency decreases, and it's not good for the investor, the companies, or the country. It's a lose-lose-lose and will help destroy people's proclivity to invest. I depend completely on a healthy rate of return to live the rest of my life. Please don't cut that short. I don't have a fallback if my funds run out.

Lynn Zafis
Suamico Wisconsin

Lynn Aune — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynn Aune Affiliation: Jun. 12, 2026 RE: S7-2026-15

Dear Sir or Madam:

America already tried semiannual reporting - and investors paid the price.

You want to let public companies report financial results only twice a year instead of every quarter. We tried something similar between 1955 and 1970. The result was less transparency, lower stock valuations, and lower investor returns.

Transparency helps investors like me make informed decisions and hold management accountable. Reducing disclosures would weaken market efficiency and could significantly erode the value of Americans' retirement savings over time.

Please consider the impact on ordinary American investors when evaluating any reduction in transparency.

Thank you.
Lynn Aune
Retired fixed-income professional
Seattle, WA

Lynn Carey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynn Carey Affiliation: Jun. 12, 2026 We have unprecedented public debt due to runaway corruption. This is ridiculous; we've already learned this lesson. We don't have time to repeat the failures of the past: we have huge demands in front of us. The economy pales compared to runaway AI, climate change and threats of nuclear pollution.
If the government is going to work against the people it was designed to serve, it does not belong to us anymore.

Lynn Johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Lynn Johnson Affiliation: Jun. 12, 2026 Quarterly reporting is mandatory for keeping abreast of how investments
are faring especially in this volatile market. Lynn Johnson, health care employee

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Lynn O'Shea — Jun 12, 2026
Subject: S7-2026-15 From: Lynn O'Shea Affiliation: Jun. 12, 2026 Ideally should be monthly, but quarterly is reasonable. Six months is much too long, allowing for huge amounts of corruption.

LYNN PIPER — Jun 12, 2026
Subject: Comment on S7-2026-15 From: LYNN PIPER Affiliation: Jun. 12, 2026 NO !!! I see too much history repeating itself, Jews being targeted again, race wars heating up and the last thing we need is to revert to even more mistakes. Quarterly reporting is a necessary safety net.

Sent from my iPhone

Lynn Thomas — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynn Thomas Affiliation: Jun. 12, 2026 I am Lynn Thomas from Temple Texas. I am retired and living on a fixed income. My investments are in place to help with my retirement and if needed, to use in my old age. I don't want the rules to change as I believe it will put my money in jeopardy and I'm not in a position to risk that. There are thousands if not millions of others in this same position and we need to SEC to protect us and not make it easier for billionaires and banks to engage in activities that only benefit themselves.

Lynne Hoban-Montez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynne Hoban-Montez Affiliation: Jun. 12, 2026 Repeating mistakes is akin to insanity. Keep the reporting that is proven to be beneficial! People have been suffering enough since January 2025, and why we aren’t all screaming in the streets is beyond me.

Sent from my iPhone

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lynne losinger — Jun 12, 2026
Subject: S7-2026-15 Comment From: lynne losinger Affiliation: Jun. 12, 2026 I do not want to my quarterly reports to go to 6 months. I would like them to stay 3 months as i check them and need to know how my money is doing in case I need to make changes. To be honest I would like them monthly certainly not 6 months.
Sincerely, Lynne Losinger. Retired from Healthcare.

Lynne Nava — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Lynne Nava Affiliation: Jun. 12, 2026 I prefer quarterly reporting. It helps greatly with knowing where aim at financially. Why go backwards. Transparency!

Sent from my iPhone

Ma pinkpout — Jun 12, 2026
Subject: S7-2026-15 From: Ma pinkpout Affiliation: Jun. 12, 2026 I like knowing where our finances are. I do mine biweekly. I don't think it's too much to ask them to sign off on something this important quarterly. MA Frasier, Texas retired

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Macaroni Ice LLC — Jun 12, 2026
Subject: S7-2026-15 Comment From: Macaroni Ice LLC Affiliation: Jun. 12, 2026 Graham Tamplin Business Manager
Public companies have reported their financial results every three months for over 50 years. I cannot fathom, for any responsible, transparent and honestly operating company, that they suddenly feel it is a burden on them to report publicly their financial situation.

Madeleine Wiley — Jun 12, 2026
Subject: S7-2026-15 From: Madeleine Wiley Affiliation: Jun. 12, 2026 I worked for Boeing and we heard a lot about Enron and the fraud that hurt so many working people. Do your job. Make sure These ridiculously well paid CEOs are held accountable

Sent from my iPhone

Madeline Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Madeline Miller Affiliation: Jun. 12, 2026 Keep the reports on a quarterly basis. Madeline Miller. Small business owner. Missouri

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Madeline Monaco — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Madeline Monaco Affiliation: Jun. 12, 2026 Dear SEC,

As a former corporate executive in New York and New Jersey, I urge you to maintain quarterly reporting. It helps keep companies honest and open to their investors, builds trust and ethical behavior and helps prevent fraudulent reporting. It would be a huge mistake to implement twice a year reporting. We've seen it before and it was detrimental to the investors who placed faith in the companies. Please do not support anything less than quarterly reporting.

Sincerely,

Dr. Madeline Monaco

Madhav Ghanta — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Madhav Ghanta Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is a bad precedent. The US public markets are the most transparent in the world and commands premium valuations precisely because of SOX compliant quarterly reporting using GAAP.

Maggie Williams — Jun 12, 2026
Subject: S7-2026-15 From: Maggie Williams Affiliation: Jun. 12, 2026 STOP WITH HANDING THE ENTIRE NATION TO THE BILLIONAIRE CLASS!!!!! We need more measures for corporate accountability, not fewer. I am just now recovering from what crap regulations did to me in 2008. If you wreck me again, I'll be too old to recover & will likely wind up living in my car until I die. The regulations are there to protect THE PEOPLE, not the powerful. Do your job & protect us!!

Mahrokh Goldsmith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mahrokh Goldsmith Affiliation: Jun. 12, 2026 Vote NO to these changes!! Whose dumb idea is this?! We are proud American citizen that work to provide for

our family and invest savings for our future. Majority of Americans don’t want or approve of these idiotic changes. It sounds more like it would benefit companies trying to hide their failures and take more money from investors. Make it stop. If anything, we should have MORE transparency and visibility not less.

Thanks-
Brad and Mar Goldsmith
Business owners and business manager for the #1 beauty company in the world-Loreal
Zionsville, IN

Sent from my iPhone

Maia Tress — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maia Tress Affiliation: Jun. 12, 2026 Maia Tress, self employed. I am managing my aged mother's money and having timely financial reporting is imperative for her, as well as my own future.

Manda Hudak — Jun 12, 2026
Subject: S7-2026-15 Comment From: Manda Hudak Affiliation: Jun. 12, 2026 Why are we hiding data that affects the financial health of investors?
Because there are obviously things they want to hide. We are running a country to hedge businesses over citizens. Knock it off.

Sent from my iPhone

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manjul jaiswal — Jun 12, 2026
Subject: S7-2026-15 Comment From: manjul jaiswal Affiliation: Jun. 12, 2026 Not just quarterly reporting but not to allow nasdaq and other markets to reduce time it requires for IPOs to become part of the index..like some of them are bending backwards for space X ipo

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Manny Arredondo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Manny Arredondo Affiliation: Jun. 12, 2026 The idea of semiannual reporting is idiotic. Don’t do this to America.

Thank you,

Manny Arredondo

669-500-3241
Mannyghma@gmail.com

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marc benoit — Jun 12, 2026

Subject: S7-2026-15 Comment From: marc benoit Affiliation: Jun. 12, 2026 Do not do this

Sent from my iPhone

Marc Kingsley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marc Kingsley Affiliation: Jun. 12, 2026 Marc Kingsley, Retired, Hendersonville, NC. Did we not learn anything from the past. What is the driving force behind this proposed change and have the ramifications been thoroughly vetted? Being retired, I can’t afford to potentially lose 1/3-1/2 of my investments/life savings.
Concerned,
Marc Kingsley

Marc Lerro — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marc Lerro Affiliation: Jun. 12, 2026 I oppose less frequent reporting. Semi-annual reporting will reduce transparency and increase financial risk.

Richard Marcus Lerro
Springfield VA

Marc Levin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marc Levin Affiliation: Jun. 12, 2026 Don't add more veiled reporting to the already rampant Trump administration insider trading.

Marc Loflin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marc Loflin Affiliation: Jun. 12, 2026 How much longer do you think you can place corporations before people? Spoiler: it's not forever. I reckon a solution is coming soon.

Marc Speer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marc Speer Affiliation: Jun. 12, 2026 I am Marc Speer. I am retired but I was a CPA. A corporate tax and finance consultant with a Big 6 accounting firm.

While this may lighten the work load of a few specialized accountants who compile the quarterly reports, this won’t lessen the overall data collection and analysis costs significantly.

Companies will still need these numbers for day to day operating and management decisions. Boards and C-Suites will not allow themselves to be left in the dark.

You (the SEC) and I (speaking for all investors of every ilk) will suffer. Investor willingness will suffer. Stock prices will be suppressed, but the suppression will be punctuated by momentary bursts of

frenetic trading.

I was active during the Enron debacle, and I can only remind you of the chaos in the financial services and corporate governance worlds that was caused solely by a failure in financial reporting. How much worse it could have been.

Sent from my mobile phone

Marcella Ashton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marcella Ashton Affiliation: Jun. 12, 2026 Id i have to report my businesses sales ans taxes quarterly then ao should the Business trading public ally!!'n

Dr. M. Ashton DACVO
Animal Eye Vet Inc.
C (951) 551-5630
W (951) 801-6166

Marci Bailey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marci Bailey Affiliation: Jun. 12, 2026 This is a ridiculous idea. Keep reporting the way it is!
Marcia Bailey

Sent from my iPhone

Marcia Bass — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marcia Bass Affiliation: Jun. 12, 2026 My name is Marcia and I live in NYC.

The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era. Don't do it. Stay transparent, keep business honest.

Sent from my iPhone

Marcia Evers — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marcia Evers Affiliation: Jun. 12, 2026 Please don't let this happen. This only benefits corporations, as well as already wealthy people who will have other ways to get this information. It denies most citizens-- and those who direct
the long-term investments of those citizens-- the timely information needed to make the best choices, while letting high rollers and corporations run roughshod over the economy.

-- Marcia Evers, tailor and costume technician working in the TV/film industry

Yahoo Mail: Search, Organize, Conquer

Marcia Friedman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marcia Friedman Affiliation: Jun. 12, 2026 I vehemently disagree. We need more transparency, not less!

Marcia Friedman
Arrow Benefits Consulting
443-822-4200 Mobile

Marcia Updike — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marcia Updike Affiliation: Jun. 12, 2026 Marcia Updike, retired physician assistant, Westminster, MD. Quarterly reports are critical to keeping companies honest. Given this time of so many wealthy CEOs and our current level of corporate corruption, I urge you to maintain reporting on a quarterly basis. Respectfully submitted.

Sent from my iPhone

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marcy gallup — Jun 12, 2026
Subject: S7-2026-15 From: marcy gallup Affiliation: Jun. 12, 2026 Please don't allow more corruption to happen. Corruption = disaster. Do the right thing!!!! This country needs all the help it can get!
Marcy Gallup

Maret Thorpe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maret Thorpe Affiliation: Jun. 12, 2026 Nobody wants this except those who are up to no good. Quarterly financial reports are keeping these too-powerful companies honest and providing data that drives, or should be driving, policy.
Maret Thorpe
Evanston, Illinois

Get BlueMail for Mobile

Margaret Birdsong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Margaret Birdsong Affiliation: Jun. 12, 2026 Do NOT change the rules to hide your misdeeds.

Sent from my iPhone

Margaret Dianne Schwarz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margaret Dianne Schwarz Affiliation: Jun. 12, 2026 We must have quarterly reporting so we can keep track of what is happening to our savings. For some of us seniors it really is critical so we know how long we can maintain living in our own homes or in a safe facility! Thank you! I live in Metro East Illinois and I am a retired social worker. Margaret D Schwarz

Sent from my iPhone

Margaret High Pipe — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Margaret High Pipe Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to proposed Rule S7-2026-15. As a retail investor, I rely on consistent and transparent data to make sound financial choices. Taking away quarterly information would leave investors like me investing with a blindfold on, severely hurting the investment decisions that shape our financial futures.
This proposed rule effectively allows public companies to hide vital information from the public. Regular quarterly disclosures are essential because they help retail investors make informed decisions, rather than forcing us to guess in the dark.
Furthermore, there is already a pervasive and unacceptable lack of transparency in the financial sector. Far too often, when everyday investors try to track down our own assets or get clear answers, we are met with institutions deliberately hiding information. We are frequently told by financial entities that they "don't know" or "have never heard anything like that before" when questioned about our accounts.
The SEC and these financial institutions are the very people who should be helping me obtain and manage my assets, not creating more loopholes that allow companies to obscure the truth.
The SEC shouldn't take vital information away from the public. I urge you to reject Rule S7-2026-15, enforce stricter reporting, and stand on the side of transparency for everyday investors.
Sincerely,
Margaret High Pipe

Margaret Marcarelli — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margaret Marcarelli Affiliation: Jun. 12, 2026 I NEED QUARTERLY REPORTS.

Why in the world would you do this except to further enrich the already wealthy?

The world is watching. Voters are watching.

Margaret Marcarelli

Sent from my iPhone

Margaret Meyer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margaret Meyer Affiliation: Jun. 12, 2026 Keep Quarterly Reporting. Best for everyone. We like to kniw how the companies we invest in are performing. Waiting six months could impact our ability to be aware and take actions.
Margaret Meyer
Retired
Auburn Maine

Sent from my iPhone

Margaret Neuer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margaret Neuer Affiliation: Jun. 12, 2026 We need more current info: must be quarterly!

Margaret Neuer

Margaret Neuer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margaret Neuer Affiliation: Jun. 12, 2026 We need more current info: must be quarterly!

Margarita Miranda-Abate — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Margarita Miranda-Abate Affiliation: Jun. 12, 2026 Americans are exhausted. We cannot afford to allow the government to keep only taking with no guardrails. Do not allow this to pass.

Sent from my iPhone

Maria — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maria Affiliation: Jun. 12, 2026 Do not break whats been working for years. I've been an investor since 1987 and appreciate the quarterly reports, my choices along the way, and my current portfolio asis. ~Maria, Retired (former Wall Street Tech employee)

Maria

Maria Bribriesco — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maria Bribriesco Affiliation: Jun. 12, 2026 Transparency is key to honesty. Keep my hard earnings safe from unethical, immoral and often illegal actions by corporate insiders by keeping the quarterly reporting.
Maria Bribriesco

Retired government employee

Sent from my iPhone

Maria Burke — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maria Burke Affiliation: Jun. 12, 2026 It is proposals like this that make me distrust the government more and more every day. Transparency is important to me! How can I keep a close eye on my IRA and other investments if quarterlies are not filed? Six months is a long time to be unaware of what is happening with my investments. I am a retired school teacher. I worked hard and saved wisely so I would have a secure retirement. It is my right to be kept informed.
Maria Burke

Sent from my iPad

Maria Claudio — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maria Claudio Affiliation: Jun. 12, 2026 Maria Claudio, Accountant, Orlando FL. Please do not reduce or change the reporting requirements. We have worked so hard to save and have something for retirement. Losing our savings will put us in a really bad situation in our older years. Companies need to be accountable and diligent with other people's money. Keep the reporting as is Please. If you don't monitor, companies will not care as much.

Maria Elena Navarro — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maria Elena Navarro Affiliation: Jun. 12, 2026 Please keep the quarterly reports. As it is we are being forced to pay for those 'paper' reports, as they prefer not to call attention to them by sending them digitally otherwise. Those of us who are not millionaires and have no one to look over our paperwork don't get the same treatment in protecting our investments. We are supposed to 'pay attention to the reports' but others are taken care of by the investment companies. The companies should not be allowed to charge for sending paper reports, they get plenty of fees already. This information, sent in a timely manner (at least quarterly), is important to those of us who count on those monies to take care of us unto death.

Thank you for your attention,
Maria Elena S Navarro
Retired Science Teacher

Maria Ferran — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Maria Ferran Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Discrimination is not a good look.

Maria Ham — Jun 12, 2026
Subject: S7-2026-15 From: Maria Ham Affiliation: Jun. 12, 2026 SEC
You failed to stop the Enron, Imclone, Subprime scandal which led to the subsequent market meltdown and taxpayer bailout, and you look the other way when there is insider trading going on in plain sight in Congress. That's the reason for the regulation in the first place. SEC your job is to protect INVESTORS. Do your job.

Maria Montano — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maria Montano Affiliation: Jun. 12, 2026 Keep financial reporting for large corporations quarterly. We tried longer periods before it didn’t work

Yours Truly,

Maria Montano

Maria Raysses-Whipple — Jun 12, 2026
Subject: S7-2026-15 From: Maria Raysses-Whipple Affiliation: Jun. 12, 2026 KEEP CORPORATE ACCOUNTABILITY, FOR AS WE ARE WITNESSES TO HISTORY, KLEPTI WILL DO ANYTHING TO MAINTAIN THEIR KLEPTOCRACY!!!

Sent from my iPhone

Maria Stapleton — Jun 12, 2026
Subject: File No. S7-2026-15 From: Maria Stapleton I oppose this change. It makes it easier to conceal insider trading and to conceal wrong doing. It makes it difficult to compare performance across corporations. Please reconsider.

Marianne Pearson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marianne Pearson Affiliation: Jun. 12, 2026 I rely on quarterly information to make decisions, these longer gaps create an unfair advantage for corporate insiders. This "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to me or any individual making investments.

Sent from my iPhone

Marie Chan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marie Chan Affiliation: Jun. 12, 2026 I am retired, and it is hard emough to find transparency and accountability in our investments without the SEC making it more difficult. The SEC is supposed to protect investors. I demand it do its job and continue to require quarterly reports.

Marie Chan

Marie Norcross — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marie Norcross Affiliation: Jun. 12, 2026 I want to see quarterly reporting because it is my money and seeing what my money is doing is very important to me.
Marie, Retired

Sent from my iPhone

MARIE ROHAN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MARIE ROHAN Affiliation: Jun. 12, 2026 mari roh, retired, Massachusetts.
this makes no sense and is not in keeping with my desire to know where and how my money is being spent. it simply supports the focus on keeping citizens in the dark and destroying hope,

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Marilee Posavec — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marilee Posavec Affiliation: Jun. 12, 2026 Keep quarterly reports. Public companies need to be transparent for their investors.
M Louis Posavec, retired, investor Littleton, CO 80127

Sent from my iPhone

Marilyn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marilyn Affiliation: Jun. 12, 2026 I want to continue quarterly reporting.

Marilyn May
Contractor
Without the quarterly reporting we have had over the years I fear that a change will allow it to be easier to make more changes. What I have found over the last year is that without keeping the rules we have had for many years changes just keep happening. No I want quarterly reports to continue.

Marilyn Behm — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marilyn Behm Affiliation: Jun. 12, 2026 Keep it as it is now “QUARTERLY “. If it’s working good don’t touch it. Are you going to pay back what we will lose? Most of us are retirees and dependent on our IRAs. You know very well SS doesn’t pay enough for our daily needs and medical needs if our stocks investments drop we have nothing to even supplement our meager social security income. Think wisely for others not just the rich pockets.

Marilyn McDole — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marilyn McDole Affiliation: Jun. 12, 2026 It us critical for the investor to have Quarterly Reports so we can make informed decisions about investments. Leave the rule alone.
Marilyn McDole, retired financial specialist, UW-Madison Oregon, WI

"Just because you can do something doesn't mean you should do something"

Marilyn Melillo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marilyn Melillo Affiliation: Jun. 12, 2026 Marilyn Melillo Retired school employee As a owner of a portfolio it is my best interest to keep the reporting quarterly.

Marilyn Mutchler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marilyn Mutchler Affiliation: Jun. 12, 2026 Frequent reports give investors transparency and prevent banks from playing fast and loose with our investments.

Sent from my iPhone

Marilyn Ramirez — Jun 12, 2026
Subject: S7-2026-15 From: Marilyn Ramirez Affiliation: Jun. 12, 2026 My name is Marilyn Ramirez, and I'm a therapist in Rockford, IL. Absolutely out of the question to cut the quarterly reporting! My retirement is all in stocks. How dare you propose to put my hard earned money up for grabs to these people who look at our money like play things. They don't mind insider trading, cashing out, and screwing the little guys. Well don't forget there are MILLIONS of us little guys out here watching you and telling you that you better not give these playboys more power over our money!

Marilyn Shea — Jun 12, 2026
Subject: S7-2026-15 From: Marilyn Shea Affiliation: Jun. 12, 2026 I have not heard of any problems, due to the 4 signatures per year. It has worked well. Leave it alone! Why would you propose something that creates a gap in accountability, and then question how to fix it?
These companies file 4 times a year, make the filings honest each time! Again, I have not heard 1 reason to change it! It sounds like maybe you're trying to let the rich get richer by being off the hook for accountability! It sounds like maybe they complained, because they can't use ENRON's excuse of "we didn't know". That's the whole point! No, they need to be held responsible!
Why should my name be attached, so the Felon in Chief, can get his henchmen after me, no thanks. He's probably advocating this change!

Marilyn Snelson Temple — Jun 12, 2026
Subject: S7-2026-15 From: Marilyn Snelson Temple Affiliation: Jun. 12, 2026 The quarterly accounts are working! These CEOs need to be kept in check. They have shown in the past that they need to be held accountable. Too many hardworking people lost a lot of money because of criminal behavior.

Never again. Save the Quarter Reporting.
Sincerely,
Marilyn Snelson-Temple, Retired Public School Employee, Rochester MN 55901

Marisa Munoz-Vourakis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marisa Munoz-Vourakis Affiliation: Jun. 12, 2026 Marisa Munoz, Retired Certified Court Stenographer, Raleigh, NC - There is No Way the SEC should be able to change reporting to Semi-Annual. This would be disaster for shareholders and open up an opportunity for more grifting and corruption by corporations who answer to Shareholders. Vote NO to Semi-Annual Reporting.

Marissa Jao — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marissa Jao Affiliation: Jun. 12, 2026 The rest of our retirement income depends on the financial health of which company the fund manager invest in

Don’t let politics get into our money.

A quarterly full disclosure is necessary

Marjorie Kulbis — Jun 12, 2026
Subject: S7-2026-15 From: Marjorie Kulbis Affiliation: Jun. 12, 2026 We have seen too many cases where CEOs, etc., wiggle out of serious off that they have perpetrated in their companies. They need to remain responsible for wrongdoings within our company and they need to know what is going on in their own companies. So quarterly reporting is the best way to do this.. Don’t take the easy way out or we will suffer.

Sent from my iPad

Mark — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark Affiliation: Jun. 12, 2026 Typical Trump Administration crap. He'll no! How in the (f***) hell are you supposed to do your due diligence and research? Think Enron... think Theranos! The reporting went to quarterly for a reason. Trump knows every CEO personally, so he doesn't need quarterly reporting. He'll just make phone calls from prison! Some more disgusting Grift by Dirty Diaper Don and a self-serving administration!!! Dont do it!!!I'm going to go puke now.

Mark — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark Affiliation: Jun. 12, 2026 Typical Trump Administration crap. He'll no! How in the f*** hell are you supposed to do your due diligence and research? Think Enron... think Theranos! The reporting went to quarterly for a reason. Trump knows every CEO

personally, so he doesn't need quarterly reporting. Just some more Grift by a self-serving administration!!! I'm going to go puke now.

Mark — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark Affiliation: Jun. 12, 2026 Things are so ****ed up now maybe you best leave them the way they are because everytime the government tries to fix anything it just ends up worse.
GET THE **** OUT OF MY **** ASSHOLES.

Mark Adams — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark Adams Affiliation: Jun. 12, 2026 That is outrageous! It is my money in the IRA, and i need regualar invested balance updates; So i can have the info in case i need to tweak my investining strategy. Don't Change it! Mark Adams

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Mark D Ransom — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark D Ransom Affiliation: Jun. 12, 2026 Don’t do it.

Mark D. Ransom
mdr33@yahoo.com
Sent from my phone.

Mark Davey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark Davey Affiliation: Jun. 12, 2026 This is a really good idea. The focus on short term gains hurts companies

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Mark Eder — Jun 12, 2026
Subject: From: Mark Eder Affiliation: Jun. 12, 2026 My name is Mark Eder, I am a Service Engineer for a publicly traded Medical Device Company.

In the current world where grifters and corporate scheisters are elected to public office and immediately use it for their own personal gain, this aligns perfectly with the status quo - move all insight and transparency back to the rear of the room, behind the curtain. Stop accountability and visibility so the current administration and their ilk can continue to abuse their positions and line their and their allies pockets at the expense of the taxpayer and honest shareholders.

It’s far past time the “by the people, for the people” Government does what it was intended to do and keep removed any obstacles for accountability from the publicly traded corporations on the Stock Exchange. Four Quarter reporting should be the very least that is mandated, and should only be the beginning of a robust set of checks and balances that enable honest oversight.

Maintain your integrity and do not shift to twice-a-year reporting.

Mark Eder

Mark Edwards — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark Edwards Affiliation: Jun. 12, 2026 What the heck are you thinking? Could your character be any more out of whack? Do Not mess around with peoples' life savings!

Rev. Mark Edwards

Mark Hall — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark Hall Affiliation: Jun. 12, 2026 No. Things are good the way they are now. This timing is better than it was before for us to see what is going on with companies we invest in. Please don't change it.

Thanks

Mark Hall
O'Fallon Mo

Sent from my iPhone

MARK HUDSON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MARK HUDSON Affiliation: Jun. 12, 2026 As a senior citizen this action could have a very negative impact on our financial status. This is a step backwards. Please do not implement this change.
Mark Hudson
Staten Island, NY

Sent from my iPad

Mark K — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark K Affiliation: Jun. 12, 2026 Mark Killgore Richmond VA
Retired-with advancing technology we should have more reports and not half as much

Thanks for opposing this

Sent from my iPhone

Mark LaForge — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark LaForge Affiliation: Jun. 12, 2026 6 months is way too long. Why would this even be considered. The more time for shenanigans to take place. Rules are in place to ensure integrity. Why make it easier for BS to take place?

Mark Snyder — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mark Snyder Affiliation: Jun. 12, 2026 This is just wrong on so many levels. This will hurt investor's ability to make changes as needed with market fluctuations. Why would they want this option. Clearly for their benefit and not the investors. Leave it quarterly as it has been for over a half of a century. Look out for the people,and not the banks we get to bail out with our tax dollars when they make bad decisions.

Sent from my iPhone

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mark swartz — Jun 12, 2026
Subject: S7-2026-15 Comment From: mark swartz Affiliation: Jun. 12, 2026 The move would harm private investors. Quarterly reports are their best tool for understanding public companies.

Mark Tessler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark Tessler Affiliation: Jun. 12, 2026 The strength in the future of our nation depends on a free and open responsible platform, by which people, and not just organized corporations and conglomerates, can partake in opportunity and invest with confidence. It is apparent to many, including myself, that manipulation of the economics of the market and beyond are out of control with this current White House administration.

The greed factor is unbearable and it's alarming. The recent cycles of the market are atypical (or at least they are to me) and they are foreshadowing an unfair balance in a free & open market. There's TOO MUCH CONTEMPORANEOUS MANIPULATION of events, politics, and how the market RESPONDS. In addition, one of the caveats of our time, betting platforms are shaking things up with a much more unpredictable climate for investors; get rich schemes are breaking all the rules are not to be tolerated by the very agencies we depend upon for transparency!

Keep it where it is, and enforce traditional complacency and fairness; otherwise collapse for the majority and only the greedy few will try and get away with it. You can't let them.

M. Jonathan Tessler, MD

Mark Thorn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mark Thorn Affiliation: Jun. 12, 2026 Keep reporting Quarterly.

Yahoo Mail: Search, Organize, Conquer

Mark Vail — Jun 12, 2026
Subject: S7-2026-15 From: Mark Vail Affiliation: Jun. 12, 2026 Mark Vail almost retired. Owned several businesses. The last thing we need is less oversight of the oligarchs

Sent from my iPhone

Marlene Alva — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marlene Alva Affiliation: Jun. 12, 2026 Stop your F bull ****!! We are sick and tired of of the wonton dis regard for Americans and the highway robbery and criminality!!
Impeachment is not a question, it is a fact article 2 Section 4 immediately!!SAVE US and AMERICA! Take all of these members and impeach them all!
Sent from my iPhone

Marlowe Grau — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marlowe Grau Affiliation: Jun. 12, 2026 My name is Marlowe Grau. I graduated with a degree in Business and a minor in Administration. My current job is Forensic Services Specialist and as a result of my post secondary education I am very active in managing my finances including future and retirement planning. I have lived through the high flying days when Enron was considered a beacon of what a company could be capable of as well when it's corruption was being discovered resulting in it's subsequent bankruptcy and the fallout that spilled over to other companies including Arthur Anderson, who at the time was classified as one of the "Big Five". The actions of these companies and lack of transparency of others such as MCI/Worldcom lead to the quarterly earnings being signed as accurate by E-suite Management under penalty of criminal charges. This increased transparency is crucial to making equitable financial decisions more now than ever before with the advent of A.I. and constant flow of mis-information through social media channels. To enable the reduction of financial disclosures from quarterly to semi-annual will create a cover that only helps those with inside or near inside access to businesses. The public who participate in the market system will be blind to the routine financial health of business and unable to make effective decisions in an atmosphere that is already too often stacked against them. It is for these reasons that I request continuation of quarterly signed reporting of financials.

Marsha Estefan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Marsha Estefan Affiliation: Jun. 12, 2026 No. It’s been tone. It doesn’t serve the majority.

Get Outlook for iOS

Marsha Thornton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marsha Thornton Affiliation: Jun. 12, 2026 For the protection of retail investors and the public, required corporate earnings reports should be kept quarterly.

Marsha Thornton

Marta Collier — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marta Collier Affiliation: Jun. 12, 2026 This regime is already covering up too many slimy deeds from the public. STOP IT ALREADY!

May you always have enough.
Marta

Martha Carbaugh — Jun 12, 2026
Subject: S7-2026-15 Comment From: Martha Carbaugh Affiliation: Jun. 12, 2026 These companies should not be given more time to make up bogus information to make us low folk on the totem think they are making more money than they are actually making. Some of us stupid folk aren't stupid at all but still they need to be forced to put out their numbers often.

Sent from my iPhone

Martha Gleason — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Martha Gleason Affiliation: Jun. 12, 2026 Oh Hell No!!!! If YOU get the info, WE should get the info!!!!

Sent from my iPhone

Martha Koch — Jun 12, 2026
Subject: S7-2026-15 Comment From: Martha Koch Affiliation: Jun. 12, 2026 That is not right to go hiding for 6 months as the results should be available to all anytime.

Get Outlook for iOS

Martha Madariaga — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Martha Madariaga Affiliation: Jun. 12, 2026 We need to have reporting, do not change the current laws and requirements.

Martha Marshall — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Martha Marshall Affiliation: Jun. 12, 2026 I am a retired teacher. Worked about 40 years, 34 years teaching. My retirement pension I'm sure has money invested, as do I, in stocks. I am more fortunate than many other retired folk. Conditions have gone down hill with this present government and going to semi annual reporting would be just another way to take advantage of the American people. When companies are allowed to have less transparency things change and the public pays. Do not change what is not broken. Remember who built this country and who keeps it running. Do what is right! Sincerely, A Michigan retired teacher Martha Marshall

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MARTHA SABIN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MARTHA SABIN Affiliation: Jun. 12, 2026 Martha Sabin Springfield Massachusetts want to ask you SEc why are you doing this? Do you know it always gets the little guy and we have been hit with a lot of fiscal loss this year …starting with the big bad deal. We want you to keep calculating quarterly so we can hold on to the little bit of savings we can have. Why are you changing this. Why? Keep it the same quarterly and let the little guy have his investment pay off as best he can Thank you Martha sabin

Sent from my iPhone

Marti Gilpin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marti Gilpin Affiliation: Jun. 12, 2026 Mauricette M Gilpin, retired. This is so wrong! Retired people need to know where they stand. Six months is just cruel!

Marti Reuther — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marti Reuther Affiliation: Jun. 12, 2026 Retain the quarterly. Retired person

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Marty Loper — Jun 12, 2026
Subject: S7-2026-15 From: Marty Loper Affiliation: Jun. 12, 2026 If CEOs have a problem signing their financials quarterly, let them do it monthly!

The current quarterly signings is the minimum it should be.

Changing it to semi-annual only gives them more time to hide, lie and steal.

Hold them accountable. Because their shareholders and Boards of Directors certainly is not going to as long as the profits are landing in their bank accounts.

Corporations are raping the average Americans at obscene rates. Inflation is outrageous. Incomes are not keeping pace and yet corporations continue to make record profits by shrinking product

sizes, quantities and/or volumes AND raising the prices as well.

I can only hope that the members of the SEC have some conviction, morals and backbone to hold the line with quarterly submission and certification.

Get Outlook for iOS

Marty Mattson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marty Mattson Affiliation: Jun. 12, 2026 Quarterly reporting is an important personal management tool. Please don't allow it to discontinue. Thank you in advance for listening to the people.

Get Outlook for iOS

Marty McFadden — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marty McFadden Affiliation: Jun. 12, 2026 This is a bad idea. It is obvious that it gives more power, control, and financial benefit to those who already have more power, control, and financial benefit. As a society, we should be making rules that help give power, control, and financial benefit to as many in society as possible. This in turn helps stabilize and improve the quality of life for all demographics, producing a better workforce, less crime, less financial emergencies, and a generally healthier society. This proposal to go to semi annual reporting obviously was backed not by average people, but by people making grundles of money who understand how to further push the legal boundaries to manipulate markets for their benefit alone. No good!

Sent from Gmail Mobile

Marvin Andersen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marvin Andersen Affiliation: Jun. 12, 2026 As a small private investor in the stock market 1/4ly reporting is important for me so that I may stay informed in a timely fashion.

Marvin Lewiton — Jun 12, 2026
Subject: S7-2026-15 Comment From: Marvin Lewiton Affiliation: Jun. 12, 2026 Good afternoon,

Small investors like myself are already at a disavantage relative to institutional and large investors,

who can readily access a range of tools that allow them to more closely monitor companies' performance. Limiting me to just one report every six
months as opposed to two will further limit my ability to make informed decisions. Please ensure that the quarterly report requirements are upheld.

Sincerely,

Marvin Lewiton

Mary — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Affiliation: Jun. 12, 2026 I can not afford to lose the little that I have in the market at this late stage in my life. Please keep the reporting as is.

Mary Alice Roose — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Alice Roose Affiliation: Jun. 12, 2026 No

Sent from my iPhone

Mary Ann McDermott — Jun 12, 2026
Subject: S7-2026-15 From: Mary Ann McDermott Affiliation: Jun. 12, 2026 Maintain quarterly reporting and sugbatures

Sent from my iPhone

Mary Ashley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Ashley Affiliation: Jun. 12, 2026 The only people who benefit from this are folks who like to do things in secret. KEEP QUARTERLY REPORTING!

Mary Ayers — Jun 12, 2026
Subject: S7-2026-15 From: Mary Ayers Affiliation: Jun. 12, 2026 There is no compelling reason to make this change. We have seen corruption at every level and we have seen disastrous financial impact. As our population ages, we need transparency, instead fastness in our financial institutions. Do not make a change to twice a year, accounting and reporting.
Thank you, Mary Ayers
LCSW, Morganton NC

Mary Blair — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Blair Affiliation: Jun. 12, 2026 Please keep citizens' welfare foremost in your decisions in this matter.

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mary carpenter — Jun 12, 2026
Subject: Comment on S7-2026-15 From: mary carpenter Affiliation: Jun. 12, 2026 The current administration is grifting and spending money with little/no approval. I trusted that SS and my pensions would be protected and under a watchful eye. At this time, my faith in the current political system is non-existent. Don't short change the workers who spent 40-50 years working to take it away with crooked politics!

Mary Catherine Boyle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Catherine Boyle Affiliation: Jun. 12, 2026 We need good information at least every quarter!! Keeps companies honest and not hiding facts.

Mary Catherine Boyle
1033 W. Walworth Avenue
Whitewater, WI 53190
262-258-8858 - cell
mcb523@gmail.com

Mary Clare Matthews — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Clare Matthews Affiliation: Jun. 12, 2026 Mary Clare Matthews
Realtor and investor

Please continue to enforce that companies report on quarterly earnings. This is a necessary regulation that forces accountability invisibility to the public investors.

Sent from my iPhone

Mary Cockerell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Cockerell Affiliation: Jun. 12, 2026 KEEP IT QUARTERLY!!!!!!!!!!

Mary Cooper — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Cooper Affiliation: Jun. 12, 2026 Mary Cooper, citizen, and voter here, investments should continue to be disclosed quarterly. If companies are legit, there is nothing to hide.

Mary Dinsmore — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Dinsmore Affiliation: Jun. 12, 2026 Everyone in America

must abide by the same rules whether a wealthy company or a middle class company. My name is mary Dinsmore and I am retired but concerned for our business community. Please be fair as we try to be fair

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Mary Domhan — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Mary Domhan Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I am adamant about my demands to continue with quarterly statements regarding my investments. We are already getting screwed over by billionaires and politicians with their insider trading.
Do not allow investment firms to keep us in the dark for six months while the the grifters and the parasites chew away at our investments.

Mary Durost — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Durost Affiliation: Jun. 12, 2026 Mary Durost, Office Manager/Retired Teacher from Maine.
I have worked hard to build up my savings and I will depend on the return on these investments when I retire for the final time.
The SEC must continue with quarterly reporting. Just once, consider what is best for the working class.

Sent from my iPhone

Mary Ellen Noel — Jun 12, 2026
Subject: S7-2026-15 From: Mary Ellen Noel Affiliation: Jun. 12, 2026 Hello,
My name is Mary Ellen Noel, and I am a 64 year old from Pittsburgh, PA. I personally have stock investments, and will be dependent upon them for my retirement years, so this is a matter that I personally take very seriously.
We have learned from experience that when left to police themselves for an extended period of time, that too many corporations even though public, will 'fudge' their numbers more often than not. The saying "Those who do not learn from history, are doomed to repeat it" is also based in fact, and in this case should definitely be heeded. There's a reason why legal consequences had to be instituted for those who succumbed to the temptation of fraudulent reporting, and if we extend corporate - SEC reporting to every six months, we know that it is highly likely that many reports will be falsified to some degree, impacting shareholders and our economy negatively.
It is imperative that we maintain the highest legal standards and obligations when it comes to corporate - SEC reporting. We must also maintain public trust in it, especially at this time.
We must not allow less than the current 'quarterly SEC reporting', now or in the future! With today's technology, it isn't as terribly difficult to prepare reports for presentation as once was.
Please keep the 'quarterly SEC reporting', as it currently stands. This nation is already too rife with corruption, let's not take the chance of making the same mistakes again!
Thank you for your consideration,
Mary Ellen Noel

Mary Evans — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Mary Evans Affiliation: Jun. 12, 2026 Are you all ****ing insane??? Leave things that work alone. Stop messing with people's lives...Trump does that enough. Quarterly reporting keeps ppl inline with less chance of fraud. Grrrrr
Fran Adkins Louisville ky

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mary fletcher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: mary fletcher Affiliation: Jun. 12, 2026 Meg I'm a Retired investor. Keep me informed Quarterly.

Yahoo Mail: Search, Organize, Conquer

Mary Garland — Jun 12, 2026
Subject: File No. S7-2026-15 From: Mary Garland I am appalled by this proposed change to the timeline of financial reporting. Even though it is optional, the fact it has been proposed and is being fast-tracked because Trump supports it is unconscionable, unethical and in my mind criminal. Changing from quarterly to semi-annual will only benefit the wealthy. Let me remind you of the SEC's mission: "At the Securities and Exchange Commission (SEC), we work together to make a positive impact on the U.S. economy, our capital markets, and people’s lives. Since our founding in 1934 at the height of the Great Depression, we have stayed true to our mission of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation." You should be ashamed of yourselves.

Mary Harless — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Harless Affiliation: Jun. 12, 2026 I’m opposed to this proposal. I want quarterly reports

Sent from my iPhone

Mary Hill — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Hill Affiliation: Jun. 12, 2026 Allowing semi annual reporting vs quarterly reporting would hurt investors like me. I need to see the quarterly reports to determine if my investment is performing as it should. Semi annual reporting would reduce visibility. I would have to wait six months to see official changes in margins, debt levels, or inventory health. It would encourage price volatility where earnings releases would carry higher stakes, which can trigger massive price gaps if results miss expectations. I am currently a retiree but was previously a Senior IT Director at a health care organization assisting with financial reporting. I know that most of the information for the reports is readily available and so the story of it taking lots of administrative time is not really true.

Mary Hill

Sent from my iPhone

Mary I Davin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary I Davin Affiliation: Jun. 12, 2026 VOTE NO! NOT A GOOD IDEA!

Mary Jacobs — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Jacobs Affiliation: Jun. 12, 2026 The Trump administration needs to continue Quarterly Reporting. We need transparency and accountability not chaos and uncertainty.

Sent from my iPhone.
Please excuse any typing errors.

Mary Kay — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Kay Affiliation: Jun. 12, 2026 Mary Kay Jensen, Accounting Dept for The Great Plains MPC. KEEP QUARTERLY REPORTING!!!

Mary Keiper — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Keiper Affiliation: Jun. 12, 2026 From: Mary Keiper, Administrative Asst.

This is ridiculous. Everyone needs to be accountable! We work hard for our money.
Do not let this bill pass!!!!!

Sent from my iPhone

Mary Kitchen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Kitchen Affiliation: Jun. 12, 2026 I need quarterly reports to manage my wealth!! Please keep those reports quarterly

Sent from my iPhone

Mary LaPointe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary LaPointe Affiliation: Jun. 12, 2026 If the private sector is required to report income quarterly then so should the SEC.

The ability to hide fraud for a longer period of time is not in the best interest of America.

Sent from my iPhone

Mary Lee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Lee Affiliation: Jun. 12, 2026 I need to know what the reports are so that I can make sure my assets are working for me
Mary speech Paraeducator.

Mary Lesmeister — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Lesmeister Affiliation: Jun. 12, 2026 The American public needs to have quarterly reports. Changing to semi-annual is suspicious and will make you look like you're hiding something. Why would you want that, unless you are hiding something? America does not need more corruption!!

Sent from Mary's iPhone

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mary mages — Jun 12, 2026
Subject: S7-2026-15 Comment From: mary mages Affiliation: Jun. 12, 2026 Quarterly reporting is essential. Please retain it.

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Mary Mages

Mary McBride — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary McBride Affiliation: Jun. 12, 2026 I am Mary McBride, retired, in VA, and I am only 70 years old. I depend on my portfolio, now and in the future. My family is long-lived and I need quarterly reporting to keep my stocks paying my bills. I do not want to become a burden to my family or to the community. If ever I need to go into a senior facility, I want to be able to choose the facility based on quality of care, not price.

Mary E McBride

Mary McMullan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary McMullan Affiliation: Jun. 12, 2026 Shareholders and professional investors need to learn this critical information every THREE months to be effective

Sent from my iPhone

Mary Merrill — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Merrill Affiliation: Jun. 12, 2026 Do not change the reporting period. Our financial advisors depend on timely information.
Mary J Merrill, retired, CoeurdAlene, Idaho 83815

Mary J Merrill

Mary Messenger — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Messenger Affiliation: Jun. 12, 2026 Leave it Quarterly. I am 81 years old...and I've seen enough fraud going on in the government departments that I'm sick of it. I'm not saying that any fraud WOULD happen, but it would sure make it easier for those with "evil thoughts". My hard- working children are getting close to retirement, and I do Not want them to lose their 401k. My husband n I never had any retirement.. just Soc. Sec., and that is hard to live on. PLEASE -- leave it alone. CHANGE is NOT always GOOD thing!! Mary Messenger
Job: Wife, Mother, Homemaker, Bookkeeper, Tax Preparer, Grandma and
Great Gramma, and Great-great- Gramma!

Mary Mikesell — Jun 12, 2026
Subject: S7-2026-15 From: Mary Mikesell Affiliation: Jun. 12, 2026 Keep it the way it is..they steal enough from America's

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Mary Peterson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Peterson Affiliation: Jun. 12, 2026 Mary Peterson, Catholic Charities I live in Maine. I have lived in Texas and Minnesota. I have worked since I was 14. I don't want my savings going down before retirement. We have tried this
before and it didn't work. Some other countries do it now. It hurts the bottom line. Don't allow this to happen to hard working Americans. Thank you

Yahoo Mail: Search, Organize, Conquer

Mary Roberts — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Roberts Affiliation: Jun. 12, 2026 Absolutely do not change the quarterly reporting. We need to see the trends.

Sent from my iPad

Mary Schleifer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Schleifer Affiliation: Jun. 12, 2026 Mary Schleifer Retired Lexington Kentucky
Please continue to assemble and send out reports quarterly. Accountability matters. Transparency matters.
It's not your money, after all. Otherwise, it's. gambling with people's lives.

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mary slack — Jun 12, 2026

Subject: Comment on S7-2026-15 From: mary slack Affiliation: Jun. 12, 2026 We need more frequent reporting, not less. Changing to twice a year reporting does not aid the investor. This should not overly burden companies, who are currently set up for quarterly reports and even send a high percentage of them digitally.

Mary Zwierzynski-Slack
Retired
Penfield, NY

Mary Stevens — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mary Stevens Affiliation: Jun. 12, 2026 Mary Stevens, telephone interviewer: I may not have much, but I depend on every cent of my investments! Go back to quarterly reporting!!

Mary Stevens
2 Holly House Row, Apt. 106
Princeton, NJ 08540-2897
(609) 498-9960

Mary Taylor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Taylor Affiliation: Jun. 12, 2026 Keep it Quarterly!!! R U trying to Steal all Our $$$$$ Mary Taylor retired

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Mary V Gloe — Jun 12, 2026
Subject: S7-2026-15 From: Mary V Gloe Affiliation: Jun. 12, 2026 Mary V Gloe, Retired, Stk owner. I am 85 years old and have lived through CEOs hiding information and not taking responsibility. I oppose any change to the quarterly mandatory report signed by the CEO.

Mary Valerie Rivera — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mary Valerie Rivera Affiliation: Jun. 12, 2026 Keep safety guardrails for us retail investors.

Keep the current quarterly reporting of companies please

thank you

Sent from my iPhone

Maryann Frietsche — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maryann Frietsche Affiliation: Jun. 12, 2026 Keep these people accountable four times a year. Any less is inviting more corruption.

Sent from my iPhone

Mat Lancaster — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Mat Lancaster Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I know the pressure to do this is overwhelming, and you find yourselves at an inflection point for our country that you didn't ask for. I hope you will be brave.

Much like blunting the pain receptors in human body, taking away quarterly reporting will kill vital signaling that we need to ensure our economy is healthy. Take it away, and we won't feel the cancer until it's wide spread and inoperable.
Don't give into corporate greed. I know the lobbying is overwhelming. Please hold the line for our country, and our children's future.

very respectfully,
M

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matt diggs — Jun 12, 2026
Subject: Comment on S7-2026-15 From: matt diggs Affiliation: Jun. 12, 2026 I want fiscal accountability for the corporations I've invested in, more reporting, more data. It's challenging enough to make an average return in the market with quarterly reporting, as an investor I'm entitled to regular updates on company performance.

Sent from my iPhone

Matt Myers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Matt Myers Affiliation: Jun. 12, 2026 I am all for quarterly reporting. I don't believe keeping this requirement places an undue burden on companies, and it provides value to shareholders and potential investors.

Sincerely,
R. Matthew Myers

Matthew Dahlgren — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Dahlgren Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: if this is approved it will only lead to more insider trading andarger profits for the crooked politicians and billionaires. That would lead to a much larger gap on top of the already growing gap of the 1% and the rest of the us population... and soon a revolt.

Matthew Raudenbush — Jun 12, 2026
Subject: S7-2026-15 Comment From: Matthew Raudenbush Affiliation: Jun. 12, 2026 REALLY bad idea. As a former insider, i can tell you the current system does not offer full transparency. This will

make it even worse

Maureen C. Allen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maureen C. Allen Affiliation: Jun. 12, 2026 A Hard NO to semiannual financials from publicly traded companies! Its effect would be discriminatory. Everybody knows that; reject this nasty idea!

Maureen Cullen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maureen Cullen Affiliation: Jun. 12, 2026 Maureen Cullen Retired, V.P. Sales and Marketing for Reuters North America

Trump's proposed cut in the scheduled financial accounting reports for public companies poses serious risk to retail investors.

At a time when the US government is making sizable direct investments in AI technology shares;
at a time when the US government is taking millions of barrels of oil from Venezuela;
at a time when Trump's children are taking billions from Saudi Arabia and planning real estate deals in Gaza;
at a time when crypto pump-and-dump trading is generating billions for the Trump family;
this time is when the SEC considers cutting public disclosure of financial statements.

The corruption in these times is hard to believe.

The SEC is the last barrier.

Sincerely
M C

Sent from my iPhone

Maurice Girard — Jun 12, 2026
Subject: S7-2026-15 Comment From: Maurice Girard Affiliation: Jun. 12, 2026 Leave things as they are! There is already far too much corruption in the Stock Markets.

Sent from my iPhone

Maurice Lampell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maurice Lampell Affiliation: Jun. 12, 2026 No. No! No!!!!! Huge mistake.

Sent from my iPhone

Maxim Schrepfer — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Maxim Schrepfer Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

Things have already been difficult with AI being used as a tool to trade stocks.

This proposed new rule would make it impossible to conduct fair stock trading for your average person. Quarterly reports have existed for a reason and getting rid of them will only consolidate more power in the hands of the few.
I speak to you as civil servants, of a givernment elected by the people and FOR the people, to make the right choice here and protect this vital information from being hidden behind a wall from the citizens.

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maymie Noble — Jun 12, 2026
Subject: Comment on S7-2026-15 From: maymie Noble Affiliation: Jun. 12, 2026 We need to keep reportings as they are today. Transparency is absolutely necessary in these changing times.

Thank you,
Maymie Noble

Maynard Nicholl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Maynard Nicholl Affiliation: Jun. 12, 2026 Yes, we should keep Quartrly reporting of this cruel practice if not just eliminate it altogether.

Mazagan Sietsma — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Mazagan Sietsma Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Public companies have no business hiding any information at all, if they're publicly traded. That's bad faith and not fully transparent information or accurate representation of the companies.
I would never invest in anything if publicly traded public companies are permitted to portray themselves as something they're not or aren't fully transparent with their informational documents. That fully goes without saying for the SEC, as well.
I don't invest in the stock market currently and never have. If I ever were to invest in the future, I want to know that I'm doing so with all of the information, tools, knowledge, and due diligence for my informed decision(s) to move forward, or go in a different direction.
This is critical and essential in making very important educated decisions in equitable sound investing. The SEC above all else, needs to be transparent and accountable, just like the publicly traded companies. Otherwise, what are we really doing?
In a world where things are made to fail, that doesn't progress anything but a false narrative, throw away culture, and scammer's bank accounts.
The SEC should know better and do significantly better.

MC Daen — Jun 12, 2026

Subject: Comment on S7-2026-15 From: MC Daen Affiliation: Jun. 12, 2026 Listen to Warren Buffet. Stay with quarterly reporting. Whose idea to change anyway? Americans already disappointed with American government. Mike Dean Daphne Alabama

Get BlueMail for Mobile

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mcwessling coynewessling.com — Jun 12, 2026
Subject: Comment on S7-2026-15 From: mcwessling coynewessling.com Affiliation: Jun. 12, 2026 This is Mary Wessling, free lance editor and writer in Greensboro, NC. I invested my earnings over time to keep a modest quality of life for me and my spouse. We cannot afford to lose potential interest earnings. We are concerned that people whose wealth is far beyond our limits are making this reckless decision. Accountability is vitally important to us and quarterly statements are carefully reviewed by us because EVERY DOLLAR COUNTS.

Sent from my iPhone

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meeshell21 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: meeshell21 Affiliation: Jun. 12, 2026 Michele D. I an retired, Nevada. As a senior, my income doesn't go up every year, like it did when I worked, therefore I depend on knowing how much in assets and cash I have available at all times, as daily crises come up.

Megan Williamson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Megan Williamson Affiliation: Jun. 12, 2026 TRANSPARENCY!!!

Melanie Phillips — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melanie Phillips Affiliation: Jun. 12, 2026 The very idea that you would decrease reporting requirements is counterintuitive to a healthy market. Don't help destroy a great country by destroying the market.
Mel Phillips
CFO

Sent from my iPad
Melanie Phillips

Melanie Scott — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melanie Scott Affiliation: Jun. 12, 2026 No rollback! This is a very different scenario from 1955. Keep the current reporting regularity at the very least!

Thank you.
M. H. Scott
Nevada

Melany Tendeyong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melany Tendeyong Affiliation: Jun. 12, 2026 Melany Tendeyong, Executive Director nonprofit organization.

Transparency is key to investors, so keep the quarterly report.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Melba Bentley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melba Bentley Affiliation: Jun. 12, 2026 Agree it should be quarterly.

Melinda Taggart — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melinda Taggart Affiliation: Jun. 12, 2026 Dear Sir/Madam,

I am writing to express my strong support for maintaining the current quarterly reporting requirements for publicly traded corporations.

The frequency of these reports is essential for ensuring transparency and accountability within the market. Quarterly disclosures prevent the concealment of financial losses and provide investors with the timely information necessary to remain engaged and confident. This level of oversight is vital for maintaining a robust and trustworthy market environment.

I urge you to keep the existing quarterly reporting mandate in place to protect investor interests and market integrity.

Sincerely,

Melinda Taggart
576 De Queen Lake Rd
De Queen, AR 71832
740-739-0022

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melissa beardsley — Jun 12, 2026
Subject: S7-2026-15 From: melissa beardsley Affiliation: Jun. 12, 2026 The fact that it's only required every the months is already a stretch. We're taught to review our personal bank accounts every month, it seems the height of irresponsibility not to do check your financials at least every

three. Especially if your using what is essentially other people's money.

Melissa Bishop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melissa Bishop Affiliation: Jun. 12, 2026 Keep transparency in the market place. Is already difficult to keep track. Six months is a long time to not know what is happening and gives unfair advantages to people in the know.

Melissa Bishop
Musician

Melissa Blackshear — Jun 12, 2026
Subject: S7-2026-15 From: Melissa Blackshear Affiliation: Jun. 12, 2026 We've experienced the lies and corruption already. That's why it's quarterly. The oligarches and CEOs are already running our country. We need to hold them more accountable, not less. They
have proved so far that they want power and money with no accountability and trump and republicans have submitted to these wishes.

Sent from AT&T Yahoo Mail on Android

Melissa Cleary — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melissa Cleary Affiliation: Jun. 12, 2026 This gives the big dogs even more power to increase their billions and the gen.pop. less info in what us happening with their money. I am retired nurse practitioner and I need to know how companies
I am invested with are performing at least every 3 months. I worked for 44 years and would like to enjoy my well earned retirement.

D. Cleary

Sent from AT&T Yahoo Mail on Android

Melissa Henderson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melissa Henderson Affiliation: Jun. 12, 2026 Do not role back SEC reporting. This a horrible idea.

Sent from my iPhone

Melissa Landry — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Landry Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Hiding Company Data is working for corporations...not the American people. If they are a traded company .... hiding the Financials is legal Corruption.
Your agency won't survive if you do this. We are done with this kind of power imbalance and

corruption.

Melissa Phillips — Jun 12, 2026
Subject: S7-2026-15 Comment From: Melissa Phillips Affiliation: Jun. 12, 2026 Do NOT drop quarterly reporting!

Melissa Phillips
Attorney at Law (retired)
130 E Mariposa
San Antonio, TX 78212

Sent from my iPhone

Melody Ackerman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melody Ackerman Affiliation: Jun. 12, 2026 Melody Ackerman from Missouri,

Why would anyone want to regress? America is a nation that constantly progresses.
Transparency is crucial.
Our companies deserve improved standards.
Reducing reporting is not beneficial;
it harmed those who invested in the United States of America.
Let's continue with Quarterly Reporting.

Yahoo Mail: Search, Organize, Conquer

Melody Brown — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melody Brown Affiliation: Jun. 12, 2026 James Albers Master Auto Tech
I do not invest. I am an Auto Mechanic already giving 40% of my taxable income to IRS. I am what the industry calls a Flat Rater. All the rules applying to the auto industry were created in 1934 and have not been changed since. I used to be called the Working Poor. I cannot afford an investment portfolio, but that doesn't mean I am ignorant. Everything is very different 1955-70. Reporting 2x a year won't change that much.

Melody Ghormley — Jun 12, 2026
Subject: S7-2026-15 From: Melody Ghormley Affiliation: Jun. 12, 2026 Keep the quarterly reports, or even make them monthly. Keep corporations accountable on a very regular basis. This is not burdensome to the corporations because Lo! and Behold they have AI
to do it for them all day, everyday, every second of the day. They don't do it with green eyeshades and adding machines anymore. Give us real time info about our money!
Melody Ghormley

Yahoo Mail: Search, Organize, Conquer

Melvin Morris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Melvin Morris Affiliation: Jun. 12, 2026 The more information we have, the better. We can’t make sound financial decisions if we don’t have fresh, relevant information. What would be gained by changing it to twice a year? It seems to me that you’d do that only if you’re trying to hide something. Don’t change it!

Melvin Morris
Sent from my iPhone

Meredith Boardman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Meredith Boardman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Insider trading is rampant especially in Washington. Please dont make even easier for the wrong people.

Merial Kinnison — Jun 12, 2026
Subject: S7-2026-15 Comment From: Merial Kinnison Affiliation: Jun. 12, 2026 I do not like the proposal to change company financial reporting from quarterly to bi annually. Insider traders will know 6 months before we investors. I make my investing decisions based on those reports. This is not good for the ordinary investor! Thank you, Merial Kinnison

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Merrie Daitch — Jun 12, 2026
Subject: S7-2026-15 From: Merrie Daitch Affiliation: Jun. 12, 2026 This is bad because the more transparent financial institutions, boards and CEOs are the more honest they will be. They need to be held to a high standard. You take the quarterly reporting away, you make it easier for them to cheat, lie and steal.

Merrie Daitch

MICHAEL C SCOTT — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MICHAEL C SCOTT Affiliation: Jun. 12, 2026 Keep it Quarterly Don't "fix" what isn't broken!! Leave my retirement alone! Michael Scott 35171

Michael Caracappa — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Michael Caracappa Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

There are too many ways that institutions, hedge funds and professional traders have access to information that the regular retail trader or retail investor does not there is already because of this a huge gap in information. Any rules decreasing the access that retail traders or investors have to information should not be passed. Since Covid there has been a marketed increase in retail investor, sentiment, and activity. Any rules passed should increase the information available to retail investors. Not only should it increase the information available, but it should simplify it in terms that they understand. The SEC and FINRA's roles should be to protect the common investor, not create ways to give institutions hedge funds and professional traders an edge over them.

Michael Caudill — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Caudill Affiliation: Jun. 12, 2026 More transparency, not less. Do what is best for the country!

Sent from my iPhone

Michael Cunningham — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Cunningham Affiliation: Jun. 12, 2026 Quarterly reporting is the bare, acceptable, minimum. Returning to semi-annual reports would be like bringing back the Stone Age.

Sent from my iPhone

Michael Fletcher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Fletcher Affiliation: Jun. 12, 2026 Do not return to less financial reporting. We've seen the evidence of what it produces and it's not good. I want to know what the companies that I have my money invested in are doing.
Michael Fletcher.
Electrical engineer
Orlando, Florida.

Michael Fox — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Fox Affiliation: Jun. 12, 2026 To SEC Officials,

Quarterly reporting is required of companies - especially in a post-Enron environment - because transparency is the closest thing to a safeguard ensuring that both the companies and their investors aren't manipulating their results.

Now with Cryptocurrencies, this visibility matters all the more.

Keep requiring quarterly reports - 10Q's - because holding the executives accountable for honestly reporting financial results is needed more than ever.

Michael D. Fox

Retired Network Technology Sales Leader
Kent, Ohio
703-964-6383

https://www.linkedin.com/in/michaelfoxoh

Michael Fox — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Fox Affiliation: Jun. 12, 2026 Quarterly reporting is required of companies - especially in a post-Enron environment - because transparency is the closest thing to a safeguard ensuring that the company's employees, their suppliers,their customers, and their investors aren't inaccurately representing their financial condition.

And with Cryptocurrencies in the mix, this visibility matters all the more.

Keep requiring quarterly reports - 10Q's - because holding the company's board members and executives accountable for honestly reporting financial results is required to ensure the integrity of American commerce.

Michael D. Fox
Retired Network Technology Sales Leader
Kent, Ohio

polishedbrassva@gmail.com
703-964-6383
https://www.linkedin.com/in/michaelfoxoh

Michael Freiwald — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Freiwald Affiliation: Jun. 12, 2026 Keep Quarterly reporting

Sent from my iPhone

Michael Graham — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Graham Affiliation: Jun. 12, 2026 The system must have tighter reporting and accountability not less. Any further capitulation of real accounting and accountability and covering up of numbers is criminal.

Sent from my iPhone

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michael greenheartbuildings.com — Jun 12, 2026
Subject: Comment on S7-2026-15 From: michael greenheartbuildings.com Affiliation: Jun. 12, 2026 We need more frequent and more transparent disclosure, and more SEC investigations, not less.

K.M. Ruehle,
President, Greenheart Buildings Inc.

Sent from my iPhone

Michael Hampton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Hampton Affiliation: Jun. 12, 2026 This is not good for Americans.

Michael Hampton
Business Technology Manager
Seattle, WA

Michael Heroux — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Heroux Affiliation: Jun. 12, 2026 Corruption is the new America, which the old America never would've stood for until Trumpty-Dumpty came along. If we don't return to being a nation of good principles, then we will inevitably go the way of the Roman Empire.

Michael Innella — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Innella Affiliation: Jun. 12, 2026 Best practices require a quarterly review of how a company is doing regardless of whether or not it is publicly traded. This is even more important when a company is publicly held. The quarterly review is typically the only insight stockholders have into how the company is doing. Continue to require quarterly disclosure. Mike Innella, former executive at Stanley Associates a publicly held company

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Michael Jordan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Jordan Affiliation: Jun. 12, 2026 Just another way for administration to steal the people’s money,

Sent from my iPad

Michael Mancini — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Mancini Affiliation: Jun. 12, 2026 Keep it!

Sent from my iPhone

Michael Martin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Martin Affiliation: Jun. 12, 2026 Quarterly reports are needed and necessary for proper management of funds and shouldn't be changed

Sent from my iPhone

Michael Mittelsdorf — Jun 12, 2026
Subject: S7-2026-15 From: Michael Mittelsdorf Affiliation: Jun. 12, 2026 Please don't pass this. The amount of fraud this opens investors to suffer is staggering. The certification process should be upheld and streamlined so investors can rely on the SEC to back the security of companies' reporting

Sent from my iPhone

Michael Pagano — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Pagano Affiliation: Jun. 12, 2026 My name is Michael Pagano- I am a 7 figure stockholder in many
corporations. I am strongly opposed to changing the rules to allow companies to report semi annually. It is vital that reporting remains quarterly.
Thank you for your consideration.

Michael Potamousis — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michael Potamousis Affiliation: Jun. 12, 2026 We have tried this a couple of times throughout our history investors will withdraw there funds it will be a disaster

After all that is said and done more is said than done!

Michael Reich — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michael Reich Affiliation: Jun. 12, 2026 There's absolutely no need to change this accountability rule at this time. Keep the quarterly requirement.

Michael Reich-Sent from my iPhone

Michael Stein — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Michael Stein Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

Public trading requires public knowledge. There is already enough fraud in business. Don't encourage more.

Michele Artese — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michele Artese Affiliation: Jun. 12, 2026 Quarterly reporting is MANDATORY.

Michele Engstrom — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michele Engstrom Affiliation: Jun. 12, 2026 Not everything in this country needs to be changed! The quarterly reports are established for good reason and for full disclosure to shareholders. Quarterly reports must continue-

Michele Engstrom
Ohio

Michele Ortolano — Jun 12, 2026
Subject: S7-2026-15 From: Michele Ortolano Affiliation: Jun. 12, 2026 So sick of the government NOT looking out for us

Sent from my iPhone

Michelle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michelle Affiliation: Jun. 12, 2026 Please keep companies accountable.
Michelle Q.
Teacher

Michelle Atkins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michelle Atkins Affiliation: Jun. 12, 2026 If it isn’t broken, do not fix it!

Sent from my iPhone

Michelle Hopper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michelle Hopper Affiliation: Jun. 12, 2026 SEC- To Whom It May Concern
Please keep the reporting to quarterly. History repeats itself and our country’s investors deserve transparency in knowing at least quarterly outcomes.
Thank you! Michelle Hopper

Sent from my iPhone

MICHELLE King — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MICHELLE King Affiliation: Jun. 12, 2026 MIchelle L.King
Retired
Seattle. WA

This is absurd! This does nothing to help the Average American keep and grow their hard earned income.

Stop this change.

Michelle Morgan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michelle Morgan Affiliation: Jun. 12, 2026 Monthly works for me. Quarterly at the very least.

Michelle Morgan

Michelle Ross — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Michelle Ross Affiliation: Jun. 12, 2026 This is a ridiculous suggestion to go back in time. Investors need accurate and timely information to make decisions. We also need protection from the oligarchy, who evidently have full acces to insider information now.

Michelle Ross

Michelle Santhanam — Jun 12, 2026
Subject: S7-2026-15 Comment From: Michelle Santhanam Affiliation: Jun. 12, 2026 My name is Michelle and my job title is irrelevant to this discussion. As someone who trades regularly in the stock market, I can’t think of one reasonable argument FOR semi-annual reporting instead of quarterly reporting. Reducing reporting requirements only hurts the average, every day trader that makes up the vast majority of our country. Those relying on more frequent information to decide where to invest their inheritance, or put their retirement dollars. These are people currently living paycheck to paycheck, and for whom small shifts in the market make massive differences in quality of life. It would be unconscionable for you to make information less available to them to make the

lives of corporations leaders and those who engage in insider trading easier. And let's be honest. Those are the only lives you would improve with this maneuver. The current reporting schedule is not a burden. Companies have been doing it routinely since before most of our kids were born. Do NOT change the current reporting schedule and bow to the pressures of corrupt people with their own interests in mind rather than the welfare of the people of this country.

Sent from my iPhone

Michelle Vanetti — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Vanetti Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I would simply like to say that the millions of people in this country deserve to have more information, not less, in order to make informed decisions about our investments that will affect our lives and our families lives. Only 5% of Americans have $1M or more in their retirement accounts. Every dollar matters and when deciding what to invest in, we need to see how well our investments are going to work for us.
Thank you

Do not sell my contact info

Michelle Wilson — Jun 12, 2026
Subject: S7-2026-15 From: Michelle Wilson Affiliation: Jun. 12, 2026 They need more accountability not less. Sick and tired of big corporations getting away with everything and no consequences.
Michelle Wilson
Retired from Essilor Luxottica

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mick and gina robinson — Jun 12, 2026
Subject: S7-2026-15 Comment From: mick and gina robinson Affiliation: Jun. 12, 2026 This potent rule is not only unnecessary it is actively harmful to proper oversight and citizens' welfare.

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micpac31 — Jun 12, 2026
Subject: S7-2026-15 Comment From: micpac31 Affiliation: Jun. 12, 2026 Michelle Pacitti, Banking Stop focusing on changes that will make it harder for people to stay on top of their hard earned money! KEEP IT QUARTERLY

Sent from Proton Mail for Android.

Miguel Villafane — Jun 12, 2026
Subject: S7-2026-15 From: Miguel Villafane Affiliation: Jun. 12, 2026 CEOs lead me than companies. They lead the future markets of the world. They need to continue being responsible for any mishaps they cause.

Miguel Villafane

Mikal Cruse — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mikal Cruse Affiliation: Jun. 12, 2026 Just another (used already for 25 years) governmental grift to rob the averagd "person in the streets).

Mike A — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike A Affiliation: Jun. 12, 2026 This is insanity. We need more reporting not less.

Mike and Jenny Hickson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike and Jenny Hickson Affiliation: Jun. 12, 2026 There is right and there is wrong and keeping it quarterly is RIGHT! You know the right thing to do so do it!

Mike Callaway — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mike Callaway Affiliation: Jun. 12, 2026 Public companies should report every quarter, not twice a year! Who is behind this move to reduce transparency? Certainly not public interests groups!

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Mike Crawford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike Crawford Affiliation: Jun. 12, 2026 Corporate reporting needs to be kept on at least a quarterly basis. Anything less than that is nothing but more than more fraud against American people. I do not want to see this change
R Michael Crawford
Retired I/T analyst and developer
Glassboro, New Jersey

Sent from my iPhone

Mike Dunnigan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mike Dunnigan Affiliation: Jun. 12, 2026 Simple ... Keep it with a quarterly reporting requirement.

Mike G — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike G Affiliation: Jun. 12, 2026 Keep the requirement for quarterly reports

Best,
Mike Goldman

Mike Hanrahan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike Hanrahan Affiliation: Jun. 12, 2026 We need more transparency, not less! KEEP IT QUARTERLY!!!

Mike Marino — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Mike Marino Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission
I am retired comfortably at this time. My financial team uses quarterly reports as a tool to help me remain that way.
This new approach is just daring another couple of Enrons start showing up. Didn't we learn anything before?

Mike Martin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike Martin Affiliation: Jun. 12, 2026 My name is Michael Martin. My wife and I are nearing retirement age. We have worked very hard our entire lives to save what we can and to make wise financial decisions . Many of those decisions
involve our retirement planning and being able to see how well companies are or aren't performing. Quarterly reporting has been paramount in that decision making process. Quarterly reporting has allowed us to change course in our decision making process when
it became clear that certain investments were no longer benefiting us. Changing reporting to every 6 months would mean that for at least half of the year, we literally would be flying blind with our investments, effectively removing our ability to course-correct
our investments as is so critical, especially as close as we are to retirement right now. For these reasons, we respectfully request that the SEC continue to allow reporting every quarter as has been customary, and as so many investors have come to rely. Thank
you in advance for your consideration.

Yahoo Mail: Search, Organize, Conquer

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mike mckenna — Jun 12, 2026
Subject: S7-2026-15 Comment From: mike mckenna Affiliation: Jun. 12, 2026 Please don't turn investing into an insiders club. The representatives are doing well enough. I myself will pull my money from the rich guy club and settle for bonds and CD's Don't screw investors for government theft.

Mike Moreno — Jun 12, 2026
Subject: S7-2026-15 From: Mike Moreno Affiliation: Jun. 12, 2026 Save Quarterly Reporting or we will REPLACE YOU!!!

Mike Radigan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike Radigan Affiliation: Jun. 12, 2026 Timely reporting is critical for retail investors. Don’t make this mistake!

Sent from my iPhone

Mike Senko — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mike Senko Affiliation: Jun. 12, 2026 Michael Senko, Retired, Arizona. Investing and research is tough enough under the current rules, going to a semi-annual program and back to the 1950’s will most likely knock a lot of investors out of the markets.

Mike
🔱

Mike Tenenbaum — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mike Tenenbaum Affiliation: Jun. 12, 2026 I am Michael Tenenbaum, an 80 year old disabled veteran. I live in SW Michigan. The investments I have are critical to my family and our futures. My PTSD disability led to an inconsistent work history; responsible for a good portion of my periodically unemployed periods. It has been a hardship to ensure investments were made for my family.

History has clearly shown quarterly reporting to be a superior process for investors. The SEC must maintain quarterly reporting and not return to the historically failed semi-annual reporting.
Respectfully
Michael Tenenbaum
Sent from my iPhone

Mike Trutner — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Mike Trutner Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
It's really important to me that I have up to date information about my investments. This is critical for building my future life. I need this information

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Mike Walters — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mike Walters Affiliation: Jun. 12, 2026 Quarterly reporting needs to remain the standard; especially in the electronic age.

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mike@winterer.com — Jun 12, 2026
Subject: Comment on S7-2026-15 From: mike@winterer.com Affiliation: Jun. 12, 2026 Micheal Winterer here in California. I am a retired 71 year old with a $2 million portfolio. Small comparatively but all I have. Quarterly filings means I can know in a reasonable timeframe how my investments are doing. I need that information to make accurate decisions.

Mike Winterer

"Sleep is a wholly inadequate substitute for coffee"

Mindy Ogburn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mindy Ogburn Affiliation: Jun. 12, 2026 Mindy Ogburn

This is unethical and why would anyone want to do this?

Sent from my iPhone

Mindy Swank — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mindy Swank Affiliation: Jun. 12, 2026 My name is Mindy Swank, I am a CPA in Washington state. Removing quarterly reporting jeopardizes not only investors but the entire economy, which will in turn hurt the very businesses who are pushing for this ridiculous policy. This is absolutely ludicrous that I've spent my career preparing timely quarterly financials for decision-making only for the SEC to walk back their importance. This reeks of fraudulent intentions, most likely prompted by our corrupt and fraudulent president, and I am disgusted that the SEC would even consider this.

Mindy Swank, CPA, CFE
Owner, Swank CPA
(360)-633-2245
mindy@swankcpa.com
https://swankcpa.com

Schedule a Meeting

Mischa Gee — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mischa Gee Affiliation: Jun. 12, 2026 In this day and age, when we have proof that semi annual reporting did more harm than good (from mid 1950's to 1970) we don't need to experiment again. We know this is a grift.

The savings of many will shrink while those in the financial catbird seat will profit for a time. The long term negative impact is grim.

Do Not change reporting requirements. Keep Them Quarterly. For the good of the whole country's economic future. Leave Quarterly Reporting Alone.

Sincerely,
Michele Gulino
Palm Coast, FL

Mitchell Shikoff — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mitchell Shikoff Affiliation: Jun. 12, 2026 As a stockholder of any company, I'm essentially a part owner. I want to know as much as possible how my company is performing financially. That may impact how I vote in any stockholder elections and/or proposals. The more information provided to the stockholder helps to keep the monies allocated by me to a company as an investment and not as much gambling. Mitchell Shikoff, physician, private investor.

Sent from my iPhone

MJ Murray — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MJ Murray Affiliation: Jun. 12, 2026 I am retired and I live on Social Security. That and my invested savings keep me afloat. Keep the reporting quarterly!

-- Marie Josette Murray

Mmccordy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mmccordy Affiliation: Jun. 12, 2026 Michael McCordy, Transportation Specialist.
Louisville Kentucky.
I'll be retiring soon and don't want my savings put at risk.
I'm not in favor of the change.

Sent from my iPhone

Monica Clark — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Monica Clark Affiliation: Jun. 12, 2026 Statistics show that quarterly breporting produces better income for investors. Investors carry a large share of the economy. Keep us happy!

Sent from my iPhone

Monica Schatz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Monica Schatz Affiliation: Jun. 12, 2026 It is imperative that quarterly reporting continue for public companies. Doing otherwise opens the door to fraud and the consequences will weigh heavily on those of us who hold our life savings in IRAs and 401Ks. With out-of-control inflation and a precarious future, our retirement savings are more important than ever.
D Monica Schatz
Retired physical therapist

Sent from my iPhone

Monie Scott — Jun 12, 2026
Subject: S7-2026-15 From: Monie Scott Affiliation: Jun. 12, 2026 I believe every company should be responsible to their employees and the location of their business for tax, environmental,safety ,social,media and local services avaliablity (fire,rescue,hospital etc.) These are all important factors in any business presenting itself as a viable part of a community. If not maybe they are just "robber-barons" who do nothing to better our families, communities, states or nation.The United States of America is better than that at least the carpet baggers of the late 1800's,early1900's were guilted into universities and parks &institutions for the betterment of society.I want all CEO's& CFO 's to have to keep on disclosing their business reports quarterly on threat of prison time. Thank you. Mrs. Monie Scott 1819 Wilson St.Malvern,AR72104 Retired Outdoor Amusements Business.P.S.I have been in every state but Hawaii& have met Presidents Carter, Clinton, Geo W Bush& Trump over the years .I vote and even my granddaughter called on her 18th birthday to tell me she proudly registered to vote. We believe in the Dream that is America. Thank you for your time.😉

Moochie and Crow — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Moochie and Crow Affiliation: Jun. 12, 2026 My name is Jeff Martindale. I'm an investor and a small business owner. I implore you to keep public companies reporting quarterly. Earnings season is the spice of life; It's literally my primary source of entertainment. Don't take be a fun-killer and take half of my enjoyment away, please.

Morgan Nusbaum Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Morgan Nusbaum Jones Affiliation: Jun. 12, 2026 My name is Morgan jones. I'm an attorney. I run my own company. A lot can change from quarter to quarter even in my small firm. It is only fair that companies asking the public to invest in their stocks be required to report quarterly.

Morgan Nusbaum Jones, Esq.
Prager Jones, APC

Office: 619-439-7671
morgan@pragerjones.com

Sent from my iPhone

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Morris Blakes — Jun 12, 2026
Subject: S7-2026-15 Comment From: Morris Blakes Affiliation: Jun. 12, 2026 225.00 1st

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MP — Jun 12, 2026
Subject: S7-2026-15 Comment From: MP Affiliation: Jun. 12, 2026 SEC,
It is important that the reports stay quarterly. Most companies already function on quarters and investors need to know what is going on in a timely manner. Also, there are workers that produce and review these reports. Fewer workers will be needed if the reports become every six months. There is enough unemployment right now without adding this to the mix.
Protect American investors by maintaining quarterly reports and regulations.

Matthew Price, RN, BSN, CCRN, HIVPCP

MP Feitelberg — Jun 12, 2026
Subject: Comment on S7-2026-15 From: MP Feitelberg Affiliation: Jun. 12, 2026 Our current system

is vastly superior. Please keep it.

Mary Patricia Feitelberg

Mr C — Jun 12, 2026
Subject: S7-2026-15 Comment From: Mr C Affiliation: Jun. 12, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. I ve been investing in stock market for over 30 years. I do not see any advantage to watching and choosing stocks that do not submit quarterly financials.

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Mrtoyou — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Mrtoyou Affiliation: Jun. 12, 2026 I don't want to go back to 19 50 reporting Style for the SEC. keep it the way it is now.

Regards,Deb and Steve Hayes

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mrwilson5 — Jun 12, 2026
Subject: S7-2026-15 From: mrwilson5 Affiliation: Jun. 12, 2026 My name is Michael Wilson. I am a retired Clinical Social Worker in Virginia. I have a variety of investments and the quarterly reporting is crucial to making sure those investments don't tank me. Leave something that works alone!!

Sent from my Galaxy

Muhammad Iqbal — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Muhammad Iqbal Affiliation: Jun. 12, 2026 Please keep earnings announcements quarterly. Thanks

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music lstnr — Jun 12, 2026
Subject: Comment on S7-2026-15 From: music lstnr Affiliation: Jun. 12, 2026 Julia Weisshaar-Mullin, retired music educator from Creston Iowa. I and my husband (also a retired educator). As citizens who have a meager investment account, we are depending upon the safety of that account for a portion of our retirement. Quarterly reports help ensure transparency. It is the responsibility of the SEC to regulate and monitor financial performance, liquidity, and material changes in business operations. Maintain the quarterly reports. Do your job!!!

Sent from my iPhone

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muttfactor2112 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: muttfactor2112 Affiliation: Jun. 12, 2026 Transparency is critical. Investors need data to make wise decisions. I won't invest without it. Keep current reporting requirements. Jannine Mutterer, attorney, Bluffton SC.

Sent from my iPhone

Myra Gee — Jun 12, 2026
Subject: S7-2026-15 Comment From: Myra Gee Affiliation: Jun. 12, 2026 Keep the quarterly reports, it's helpful in so many ways!!!

Myron — Jun 12, 2026
Subject: S7-2026-15 Comment From: Myron Affiliation: Jun. 12, 2026 Quarterly reports are minimum. Prefer to have a monthly report.

Sent from my iPhone

N S — Jun 12, 2026
Subject: S7-2026-15 Comment From: N S Affiliation: Jun. 12, 2026 N, tech worker, capitalism works best when people believe there's a fair chance at benefitting from it. Allowing companies to hide their financial operations puts individuals and the larger economy at risk. Push for more transparency, not less

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Nadim Nasir — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nadim Nasir Affiliation: Jun. 12, 2026 Keep publicly traded companies reporting quarterly
Information is key and allows shareholders to keep company leadership accountable
Nadim Nasir Jr ,MD
Houston Texas

Nadim Nasir, Jr., MD

Nadine Meeker — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nadine Meeker Affiliation: Jun. 12, 2026 Nadine Meeker, retiree, so investments are very important to me.America has tried this in the past with less than favorable results. Things are not broken, so don't try to fix it.

Thanks,
Nadine

Nancy — Jun 12, 2026
Subject: S7-2026-15 From: Nancy Affiliation: Jun. 12, 2026 CEO s have to be held accountable!!!

Yahoo Mail: Search, Organize, Conquer

Nancy Beebe — Jun 12, 2026
Subject: S7-2026-15 From: Nancy Beebe Affiliation: Jun. 12, 2026 I am a retired retail invester. Rule S7-2026-15 opens the door to fraud. Three certified 10-Qs become one Form 10-S and four certified filings a year become two. 'What could possibly go wrong?'
It is necessary for CEOs and CFOs to continue submitting their certified filings at least quarterly in order to protect investors. Please do not reduce accountability and increase fraud. As a retiree, I depend on my investments for income.
Sincerely,
Nancy Beebe San Diego, California 92126

Yahoo Mail: Search, Organize, Conquer

Nancy Burhop — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Burhop Affiliation: Jun. 12, 2026 The 15 years it was done only 2x per year hurt investors - making people poorer is not good for the economy, which is basically everybody. Please don't do this to us again.

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nancy butler — Jun 12, 2026
Subject: S7-2026-15 From: nancy butler Affiliation: Jun. 12, 2026 To whom it may concern- Which is EVERYONE OF US! Proper Corporate accounting and moreover, accountability is essential in ALL Monetary transactions. The reduction from quarterly to biannual
is insanity and fiscally suicidal. This action will weaken our economy, loss the trust of Stock Holders, and allow for "ledger floating ". KEEP REPORTING QUARTERLY!

Yahoo Mail: Search, Organize, Conquer

Nancy CALLAHAN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy CALLAHAN Affiliation: Jun. 12, 2026 Do not change the system!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Nancy Carlson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Carlson Affiliation: Jun. 12, 2026 I agree with Warren Buffet,“I like getting the figures quarterly, and I hope that stays.”
I want my investments to remain protected and profitable.

Nancy Carlson
Retired teacher
Virginia

Sent from my iPhone

Nancy Chapman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Chapman Affiliation: Jun. 12, 2026 Quarterly reports are important for keeping abreast of all aspects of our finances. Snooze you loose is not just a saying - it’s true!

Nancy

Nancy Chapple — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Chapple Affiliation: Jun. 12, 2026 No to reducing reporting requirements. Lack of transparency only benefits bad actors. Quarterly reporting is important to investors.

Nancy Chapple, Small Business Owner, Beaver County PA

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nancy choperena — Jun 12, 2026
Subject: S7-2026-15 Comment From: nancy choperena Affiliation: Jun. 12, 2026 Not * Six months darkness period! Keep it * Quarterly.

Nancy Coleman — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Nancy Coleman Affiliation: Jun. 12, 2026 Please continue to require quarterly reporting of earnings from public companies. This makes performance more transparent, and gives the investor the information they need to manage their investment in a timely manor. History has shown that quarterly reporting also increases earnings. Please do not undercut our economy by allowing only semiannual reporting.

Sincerely,
Nancy Coleman

Sent from my iPhone

Nancy Collins — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Collins Affiliation: Jun. 12, 2026 Please keep the reporting quarterly! We need to know what's happening with our accounts!

Nancy M. Collins
P.O. Box 779
Hazard, KY 41702
(606) 312-2357
ncollins@hollonlaw.com

Nancy Delia — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Delia Affiliation: Jun. 12, 2026 I do not agree with a return to semi annual reporting. I have worked hard for the little savings that I have and I do not wish to lose any of it. Quarterly reporting is important.
Nancy Delia, retired RN, NC

Nancy Elaine Fauser — Jun 12, 2026
Subject: S7-2026-15 From: Nancy Elaine Fauser Affiliation: Jun. 12, 2026 Nancy E. Fauser, Retired, High Point, NC It's BECAUSE of Enron that quarterly reporting was necessary. That requirement has kept every CEO on notice that we're watching and expect corporate
responsibility, honesty, and transparency from the corporations that WE support with our hard-earned money. Cutting the requirement in half will only result in CEOs pushing the envelope to see how much MORE they can get away with. KEEP THEM ACCOUNTABLE!

Yahoo Mail: Search, Organize, Conquer

Nancy Harper — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Harper Affiliation: Jun. 12, 2026 Keep quarterly reports!

Sent from my iPhone

Nancy Lombardo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Lombardo Affiliation: Jun. 12, 2026 Dear SEC Commissioners,

I am writing to express my strong disappointment regarding the recently proposed regulatory changes. The primary role of the SEC is to protect investors rather than the interests of companies listed on the exchange.

The proposed changes risk obscuring valuable information that investors rely on to assess company performance. Since the 1950s, disclosure rules have been strengthened to empower consumers; there is no reason to alter a system that is not broken.

As an investor, I believe that information is essential knowledge. If these rules are changed, I will have to rethink my investment strategy and may forgo investing in individual companies in favor of index funds for safety.

I urge you to reconsider these changes and maintain the transparency necessary for a fair market.

Sincerely,

Nancy Lombardo

Nancy Long — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Long Affiliation: Jun. 12, 2026 This is just another attempt to keep the middle class down. Another Hitler tactic by those running our country. By the time we know we are losing money, it is too late. I know too late. It ruined my financial stability. Everyone deserves a chance to better themselves.
Nancy Long

Nancy Long — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Long Affiliation: Jun. 12, 2026 This is just another attempt to keep the middle class down. Another Hitler tactic by those running our country. By the time we know we are losing money, it is too late. I know too late. It ruined my financial stability. Everyone deserves a chance to better themselves.

Nancy Maloney — Jun 12, 2026
Subject: S7-2026-15 From: Nancy Maloney Affiliation: Jun. 12, 2026 I want to see quarterly reports to keep tabs on what is happening

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Nancy Pearl — Jun 12, 2026
Subject: S7-2026-15 From: Nancy Pearl Affiliation: Jun. 12, 2026 Please maintain Quartely Reporting, to maintain
Accuracy and Honesty. These people have a terrible record!

I’m Nancy Pearl, retired Store Manager in Connecticut.

Sent from my iPhone

Nancy Plunkett — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Plunkett Affiliation: Jun. 12, 2026 You need to keep accountability where it is currently. Any changes are purely for greed. There are no advantages to this for the plan participants. It would lessen trust and fully disengage the plan participants. I for one would put my money elsewhere. I do not approve of this change. Stop nickel and diming the everyday workers . I’ve worked 35 years as a nurse taking care of strangers. I’ve earned every penny - just stop.

Sent from my iPhone

Nancy Reafler — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Reafler Affiliation: Jun. 12, 2026 As a retired person, I cannot afford to lose much of my savings, when reporting every six months instead of quarterly. I depend on my savings to get along. If a company is having a bad year, I want to see that happening each quarter, to know when to protect my investments. Otherwise I may have to pull most of my funds out of the stock market altogether. This is a very dangerous game you are playing with middle class People’s money. You pushed us into investing for our retirements, now regulators are trying to take our security away from us, so the wealthy get richer and there are fewer middle class left. My name is Nancy Reafler, and I am from
Jefferson, Georgia. Retired buyer.

Sent from my iPad

Nancy Ries — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Ries Affiliation: Jun. 12, 2026 I am a retired person and a small but knowledgeable investor with my IRA. I am terrified about this potential change and it might cause me to move out of many stock market positions. I demand accountability, transparency, and up-to-the moment knowledge about my investments. Do NOT make this change, SEC, unless you want many of us to withdraw from a market we no longer trust.

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nancy scapardine — Jun 12, 2026
Subject: Comment on S7-2026-15 From: nancy scapardine Affiliation: Jun. 12, 2026 I am not in favor of this happening, we need to do whatever can benefit the people and this doesn't sound like the right move. I don't agree with this choice Nancy Scapardine Finance dept with
GE Vicksburg Michigan

Yahoo Mail: Search, Organize, Conquer

Nancy Schulz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Schulz Affiliation: Jun. 12, 2026 Hello. Keep the quarterly reports.
Thank you for your attention to this matter
Quit trying to change the rules.
N Schulz

Nancy Stewart — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nancy Stewart Affiliation: Jun. 12, 2026 SEC: Keep Quarterly Reporting! Please!!

Sent from my iPhone

Nancy Thias — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Thias Affiliation: Jun. 12, 2026 Quarterly reporting is for accountability of businesses and educational purposes for any entity considering businesses l'mdecisions. Keep our current standard. It matters to the public.

Nancy Thias, AZ.

Nancy Van Deusen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nancy Van Deusen Affiliation: Jun. 12, 2026 We need to hear from compyear.
quarterly. If only every 6 months, problems could be hidden for half a yrar.

Nancykneip — Jun 12, 2026
Subject: S7-2026-15 From: Nancykneip Affiliation: Jun. 12, 2026 I'm a retired teacher who is concerned about the country we are leaving for our children. I would love to see it becoming less corrupt, with better control. This move would send them in the opposite direction.
Please continue to require quarterly reporting.

Nanette Hubenschmidt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nanette Hubenschmidt Affiliation: Jun. 12, 2026 Yes we need quarterly filing by corporations. Do not go backwards 3/4 of a century. It went quarterly for a reason.

Nannette Leonhart — Jun 12, 2026
Subject: S7-2026-15 From: Nannette Leonhart Affiliation: Jun. 12, 2026 STOP THE FRAUD !! KEEP QUARTERLY REPORTS !!!

peace.....snl

Nat Cazaux — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nat Cazaux Affiliation: Jun. 12, 2026 I am for quarterly reporting even more transparency if possible.
Mr. Ignatius Cazaux , TAXPAYER.

Sent from my iPhone

Natalia V — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Natalia V Affiliation: Jun. 12, 2026 Keep quarterly ;transparency is key. Tampa, FL

Natalie Friend — Jun 12, 2026
Subject: S7-2026-15 Comment From: Natalie Friend Affiliation: Jun. 12, 2026 Don't DIM !

Natalie S Friend
Ithaca NY 14850

This matters to me cus it's my money!

Natalie

Natalie Montoya — Jun 12, 2026
Subject: S7-2026-15 From: Natalie Montoya Affiliation: Jun. 12, 2026 Natalie Montoya
Retired
Washington State

To whom this may concern:
Quarterly reporting for CEO's should be the MINIMUM reporting obligation. I would like to see monthly reports until the stockholders and the public are reassured of NO FUNNY BUSINESS happening!

Sent from my iPhone

Natalie Pulley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Natalie Pulley Affiliation: Jun. 12, 2026 Please keep quarterly reports. We should info in timely manner just like anyone else!

Thank!
Natalie Pulley

Nathan Wade — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nathan Wade Affiliation: Jun. 12, 2026 Stick to quarterly earnings reports!!!

Get Outlook for iOS

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neal gragert — Jun 12, 2026
Subject: S7-2026-15 From: neal gragert Affiliation: Jun. 12, 2026 Leave it alone quarterly

Sent from my iPhone

NEIL HELGESON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: NEIL HELGESON Affiliation: Jun. 12, 2026 We live in a computerized high frequency world that is supported by the technology that corporations developed for it. Cutting the reporting frequency would make it impossible to value in real time and develop working investment strategies. Like ancient times!

My future depends on an active economy

Neil Helgeson
72 yr old retired
Auburn CA

Sent from my Galaxy

Neil McMillan — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Neil McMillan Affiliation: Jun. 12, 2026 My name is Neil McMillan, I'm retired in Florida and I depend on my investments to live. I oppose any change to reporting requirements. Please continue to require transparency from companies
 and protect investors.

Sent from AT&T Yahoo Mail on Android

Nellie — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nellie Affiliation: Jun. 12, 2026 Cathryn McCay, retired in PA. I am writing to advocate for remaining with quarterly reporting because it's the best for retired portfolios. Look across the world today. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era. Please don't make changes to required reporting.

Sent from Proton Mail for Android.

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nemesis — Jun 12, 2026
Subject: S7-2026-15 Comment From: nemesis Affiliation: Jun. 12, 2026 This is just an attempt for companies to hide shady activities more easily. If anything, monthly reporting should be required for companies larger than X market cap. Monthly reporting gives investors a better/more accurate look into the companies they're investing in.

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nereyda pederson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: nereyda pederson Affiliation: Jun. 12, 2026 I absolutely disagree to rolling back financial reporting. I strongly request this measure is not taken.

N. Pederson
Clinical Administrator
San antonio, TX

NFBPWC Treasurer — Jun 12, 2026
Subject: S7-2026-15 Comment From: NFBPWC Treasurer Affiliation: Jun. 12, 2026 If they don't report quarterly, I will get rid of my stocks and tell all of my friends. This is Unacceptable! KEEP

Nic Watson — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Nic Watson Affiliation: Jun. 12, 2026 Dear Secretary Countryman and Commission Members,
As an individual investor with 26 years of experience in U.S. equities, I am writing to express my

strong opposition to proposed Rule S7-2026-15. While I have historically focused on domestic markets, my recent research into international exchanges has highlighted a stark contrast: the unparalleled transparency of the U.S. financial system is our greatest competitive advantage. We must not take it for granted.
The U.S. market thrives on clear insider trading disclosures, low transaction fees, high data availability, and—crucially—frequent earnings reports. Diminishing any of these standards would be a significant step backward for our capital markets.
Most importantly, frequent public reporting is essential for maintaining a level playing field between everyday retail investors and large institutional firms. The longer the gap between earnings reports, the greater the opportunity for material information to leak and be acted upon unfairly by well-connected entities.
I strongly urge the Commission to vote against Rule S7-2026-15. The administrative overhead companies incur to compile these reports is a small and necessary price to pay for the transparency and trust that makes U.S. markets the strongest in the world.

Nicholas Leland — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nicholas Leland Affiliation: Jun. 12, 2026 No! It’s a recipe for fraud and to hide losses. NO!

Sent from my iPhone

Nicholas Orlando — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nicholas Orlando Affiliation: Jun. 12, 2026 Nobody does accounting without a computer anymore.
We live in an age when every company knows their financials on a daily or weekly basis.
Preparing a Form 10-Q should not be a significant lift for any company anymore.

We should be reducing the reporting times, not extending them. Publicly traded companies should be more transparent today, not less.

Nicholas M. Orlando
Phone: (216) 223-8289 // Email: orlando.nicholas@gmail.com

Nicholas Osmond — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Osmond Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I am against the proposed Rule S7-2026-15 that will allow public companies to submit reports every six months rather than every 3 months.
As an individual retail investor, I think that decreasing the frequency of information updates available to help with decision making would be a disadvantage.
It's important that investors are able to access relevant data in a timely manner as there may be an increase in investor risk when information is available less frequently.
Institutional investors tend to have more access to information and are granted more opportunities to

gather information than retail investors. I think that the proposed rule would increase the existing divide between institutional and retail investors in this sense.
I think that markets should be operated as an exchange that strives to maximise transparency and fairness for all participants.
Costs involved in ensuring a free and fair market would be money well spent if they can achieve an outcome that approches these ideals.
Thank you for reading my comment.
Kind regards
Nicholas Osmond

Nick Malik — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nick Malik Affiliation: Jun. 12, 2026 As a member of the investment community as well as the business community, I find the idea horrifying. We should be pushing for greater openness, not less.

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nicole Ung — Jun 12, 2026
Subject: S7-2026-15 From: nicole Ung Affiliation: Jun. 12, 2026 Dear SEC,

I just wanted to remind you that it is the people who pay your salary. Those are the ones you owe your allegiance to.
Think about what you would do if someone came to rob your grandkids' piggy banks or scam your elderly parents of their savings!

Borasmy Ung
Retired
Fort Lauderdale, FL

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nicole Ung — Jun 12, 2026
Subject: S7-2026-15 From: nicole Ung Affiliation: Jun. 12, 2026 Dear SEC,
Remember that it is the people who pay your salary. Those are the ones you owe your allegiance to.
Think about what you would do if someone came to rob your grandkids piggy banks or your elderly parents savings!

Borasmy Ung
Retired
Fort Lauderdale, FL

Nikki Limper — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nikki Limper Affiliation: Jun. 12, 2026 My name is Nikki Limper. I am already disgusted by the vast corruption of insider trading. Especially the blatantly

obvious corruption of the current Trump administration. This country is already weakening the Rule of Law which determines our financial future as individuals and as a country that the global community trusts to invest in. This change would only make it easier for fraud and corruption to exist. I am strongly opposed to it!

Nikki Winters — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Nikki Winters Affiliation: Jun. 12, 2026 Please continue with the quarterly reporting! I believe this is of great importance to all of us. Nikki Winters, Retired federal employee, Oklahoma City, OK

Nina Newcomb — Jun 12, 2026
Subject: S7-2026-15 Comment From: Nina Newcomb Affiliation: Jun. 12, 2026 Nina Newcomb, retired, but I have a significant amount of stock that I depend on in addition to my Social Security

Sent from my iPhone

Ninette — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ninette Affiliation: Jun. 12, 2026 As a 70 year old, who has worked hard all my life to accumulate enough money to carry me through the rest of my life, I find the idea ridiculous. The harm it will do far outweighs and good. Please don't do this!

Ninette
Baton Rouge, LA

Sent from my iPhone

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noelle — Jun 12, 2026
Subject: S7-2026-15 Comment From: noelle Affiliation: Jun. 12, 2026 It is critical that reporting continues to be quarterly.

Noelle Hockaday — Jun 12, 2026
Subject: S7-2026-15 - Quarterly Reporting Is Essential! From: Noelle Hockaday Affiliation: Jun. 12, 2026 I am a web developer out of Connecticut who thinks quarterly reports are essential in keeping things transparent for investors. Reducing reporting to only twice a year only benefits corporations and even moreso people with connections to corporations who are making insider trades. The proposed changes are obviously the result of lobbying and corruption, and hopefully if they come to pass then those who allowed it to will see real legal consequences when it is inevitably repealed by the next sane administration.

Thanks,
Noelle Hockaday

Olga Moriarty — Jun 12, 2026
Subject: S7-2026-15 From: Olga Moriarty Affiliation: Jun. 12, 2026 Too much criminal activity in the past. Quarterly reporting works best for all business that is honest. Keep the books open and up for quarterly reporting.

Retired Inspector
Olga Moriarty
OFallon Missouri

Ornella Pensyl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ornella Pensyl Affiliation: Jun. 12, 2026 Keep the Quarterky Reports!

Sent from my iPhone

Outlook — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Outlook Affiliation: Jun. 12, 2026 Upon careful review and consideration, we find ourselves with significant reservations regarding the proposed approach. We believe that this particular strategy may introduce considerable complexities and potential risks that warrant a more thorough evaluation. Furthermore, we wish to confirm that our team is now fully apprised of all pertinent developments and the broader context of the current situation. We are confident that this comprehensive understanding will be instrumental in guiding us toward a more constructive and mutually beneficial resolution.

P S Sandmann — Jun 12, 2026
Subject: S7-2026-15 Comment From: P S Sandmann Affiliation: Jun. 12, 2026 My name is Phillip S. Sandmann, US Army, retired.

Democracy dies in darkness, and three months of additional darkness, where no light is allowed to shine, breeds dangerous molds and bacteria in our attempt to keep the fiscal engine of this great nation running cleanly. It has already been corrupted enough and now you want to add additional time for nefarious and malfeasance?

Packer Boy — Jun 12, 2026
Subject: S7-2026-15 From: Packer Boy Affiliation: Jun. 12, 2026 Please don’t lift this safeguard, this is important!

Paige Liniger — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Paige Liniger Affiliation: Jun. 12, 2026 Paige Liniger, Operations Supervisor, Pittsburgh, PA.
Hard working Americans cannot afford to lose money they've managed to save despite student loan interest, mortgage interest, property taxes, etc.
Please reconsider another step backward to accommodate the whims of an 80-year-old POTUS.

Sent from my iPhone

Paloma Tremols — Jun 12, 2026
Subject: File No. S7-2026-15 From: Paloma Tremols Paloma Tremols, Registered Nurse, Vienna, VA. I have worked HARD my whole life and invested prudently and carefully with diligent oversight by myself and my financial advisor. At this stage of my life I need to continue this quarterly oversight. As an ordinary investor, not someone who has insider information like one of Speaker Johnson's cronies it is imperative that I continue to receive quarterly reports on all of my investments. Based on historical evidence allowing this is a wanton example of trying to pass laws that do not protect your constituents and in case you don't know who that is, it is regular HARD working citizens like me. Please do not let this go forward. Thank you Paloma Tremols

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Pam Harris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pam Harris Affiliation: Jun. 12, 2026 P. Harris, CPA Auditor Pittsburgh, PA There needs to be accountability and banking and quarterly disclosures are essential. SEC reporting is key to ensuring accountability. As an auditor I have seen frauds, misstatements, and the like occur primarily because no one was looking. Reducing reporting would cultivate an environment that breeds stepping over the line thinking and actions.

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Pam HylbertEder — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pam HylbertEder Affiliation: Jun. 12, 2026 Pam Hylbert-Eder, Real Estate Broker

At a time in our history when we are seeing more oversight into where our money is going, why would there even be a consideration given to those who have money invested. As a Real Estate Broker and citizen, I watch the markets daily and follow what is going on to future predict what can happen in our real estate market as well as my clients futures and my own. No matter where your work, your income and savings are affected by where you have your money. This would be a gross negligence on the part of the SEC for more fraud to happen in our country. Transparency in all walks of our system are needed now more than at anytime in our world.

Regards,
Pam Hylbert-Eder
Broker/Owner
Pam Hylbert Properties
304-343-3300

304-541-5602 - Direct Line

“YOUR Investment Deserves My 4+ Decades Of Experience”

Pam J — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pam J Affiliation: Jun. 12, 2026 Please don't make this change.
Pamela Jones

Pam Marlow — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pam Marlow Affiliation: Jun. 12, 2026 Keep the quarterly reports. The average investor, as I am, must trust that the SEC is performing according to the law.
Pam Marlow

Sent from my iPad

Pam Mohler — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pam Mohler Affiliation: Jun. 12, 2026 As a person in the retirement "red zone", dropping my ability to audit my portfolio performance to twice a rear impacts my ability to make smart, strategic decisions. I review my business performance quarterly, why deny me the ability to do the same for my financial portfolio? Pam Mohler, non-profit manager, Ohio

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Pam Spidel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pam Spidel Affiliation: Jun. 12, 2026 Keith Spidel, rural route carrier, Oldsmar, Florida. Do not switch to semi-annual reporting. Keep with quarterly reporting. The facts speak for themselves. Why would you make this move to cause the American people to lose so much after working so hard all our lives. My wife and I will lose too much in savings. Or is that what you truly want to happen?

Pam Walker — Jun 12, 2026
Subject: S7-2026-15 From: Pam Walker Affiliation: Jun. 12, 2026 I am for quarterly reporting. I'm a 78-year-old woman. And even though I don't have much invested now, I do read reports and feel reporting even more often than4 times a year would allow me to monitor better. 4 X year should be minimum. Pam Walker, sales manager insurance, New Mexico.

Pam Walker, Agency Development Manager

Pamela Denton — Jun 12, 2026
Subject: COMMENTS ON SEMI-ANNUAL REPORTING From: Pamela Denton Affiliation: Jun. 12, 2026 I'm against changes to relaxing reporting regulations from quarterly to twice a year. I was planning on investments that I will now put on hold until I can be assured that there will be no change. I need my investment to grow. History shows us that quarterly reporting has worked and twice a year reporting does not and will negatively adversely affect investments. Please make decisions based on the good of the majority not on the minute minority.

Respectfully,
Pamela Denton

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Pamela Dorsey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pamela Dorsey Affiliation: Jun. 12, 2026 Keep quarterly reports. Longer periods between reports makes it easier for errors to slip by. It also allows more time for juggling numbers in order to hide fraud. I worked in finance for 40+ years and every department had quarterly reporting. Quarterly reporting works - if it ain't broke, don't fix it!
Retired Bank Manager
Shreveport, La --

Pamela Dorsey

Pamela Frame — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pamela Frame Affiliation: Jun. 12, 2026 Regarding changing reporting to semi-annual rather than quarterly, we already tried that and it did not go well. There’s talk of Social Security running out, inflation is ridiculous, why must we change this RIGHT NOW? I am vehemently opposed to moving to semiannual reporting. We need more information, not less.

Pamela Frame
Rochester, NY

PAMELA HOUGHTON — Jun 12, 2026
Subject: Comment on S7-2026-15 From: PAMELA HOUGHTON Affiliation: Jun. 12, 2026 I insist on quarterly reporting. If this ends, I will remove the funds I have in the stock market and will make this recommendation to others.

Sent from my iPhone

Pamela Palmer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pamela Palmer Affiliation: Jun. 12, 2026 We need quarterly reporting as there is more transparency. Why is this administration trying to take away our money that we have worked our entire life for? We must be fair for the American people. Do not change this. If we lose our savings, many people will be destitute, and will add more stress to our country.

Pamela Palmer, Retired. Farmington NM.

Pamela Simmons — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pamela Simmons Affiliation: Jun. 12, 2026 Pamela Simmons, account representative. I check all my balances of my accounts and cards every month regularly, if not once a week. I want to keep up on the status of my accounts including my retirement. There are plenty of news items about balances disappearing due to hackers. I want to insure my accounts remain intact--it is my money and my responsibility. It is the responsibility of companies that get tax favors and charge the rest of us for their goods and services, to be honest and accountable (not greedy and gouging.) Keep the reports of the companies quarterly, or if you have to change the frequency, they should report once a month like most accounts, to keep better track, it is easier to keep up every day for that matter. Like it's so hard to do .....

Pamela Stolarski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pamela Stolarski Affiliation: Jun. 12, 2026 You, Senators, Congressman give up all of your income and benefits. That's what I think. Give me $3 million dollars to invest. Oh and yall are all fired. What in the hell do you think you are doing with my money? Tax everyone like we have paid in. No matter what you earn. How much has been borrowed from SS?

Pamela Stolarski Retired Texas

Pamela Stolarski — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pamela Stolarski Affiliation: Jun. 12, 2026 NO. Pamela Stolarski Retired Texas

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Pamela Thompson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pamela Thompson Affiliation: Jun. 12, 2026 No. Am retired and with the Orange….. well you know the rest, will steal anything he can get his hands on. This

must be stopped. Thank you do you attention to this matter.

Parker Neid — Jun 12, 2026
Subject: S7-2026-15 Comment From: Parker Neid Affiliation: Jun. 12, 2026 Good day,

We the public investors need to know the health and performance of all companies at least every quarter. Any less often is a disservice to the public.

With respect, urge you to keep the regulations as they are.

-Parker Neid

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pat B — Jun 12, 2026
Subject: S7-2026-15 From: pat B Affiliation: Jun. 12, 2026 Keep the reporting at 4

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pat bush — Jun 12, 2026
Subject: Comment on S7-2026-15 From: pat bush Affiliation: Jun. 12, 2026 Do NOT Roll back reporting.
Patricia Bush
Coatesville, PA

Sent from my iPhone

Pat Byrne Pash — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Pat Byrne Pash Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
We smaller investors are entitled to the same reporting information from public companies- with the same frequency- that big investment firms receive such info!!! We need quarterly disclosures, too - don't handicap us!!

Pat Combs — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat Combs Affiliation: Jun. 12, 2026 Please keep the QUARTERLY reporting on track. Twice a year is very disturbing. Who's keeping this amendment going?

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pat hilliard — Jun 12, 2026
Subject: S7-2026-15 Comment From: pat hilliard Affiliation: Jun. 12, 2026 Don’t!

Please

Sent from my iPhone

Pat Hilt — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pat Hilt Affiliation: Jun. 12, 2026 Keep all reports to quarterly. I don't need to give you my reason, it is simply what I want.

Yahoo Mail: Search, Organize, Conquer

Pat Kolakowski — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pat Kolakowski Affiliation: Jun. 12, 2026 I rely on quarterly reporting to make decisions.
Pat Kolakowski

Sent from my iPad

Pat Logan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pat Logan Affiliation: Jun. 12, 2026 The American public needs more transparency in what investors are able to see with their savings. We need at least quarterly access to make decisions on our accounts to protect our retirement savings. We pay fees for our investments. We don't need to make the brokers and bankers any wealthier than they are already!
P. Logan

Pat Mathews — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat Mathews Affiliation: Jun. 12, 2026 Quarterly is our preference!! Why mess with what has worked!!
Anthony & Patsy Mathews!! Retired. Stop making older people’s lives worse financially!!

Sent from my iPhone

Pat McCann — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat McCann Affiliation: Jun. 12, 2026 The size of our economy demands regular reporting to keep all investors adequately informed. Monthly may be better than quarterly, but semi-annually is unacceptable for all but thieves.

Pat McCann
Highland Park, IL

Sent from my iPhone

Pat McVey-Ritsick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat McVey-Ritsick Affiliation: Jun. 12, 2026 I do not want twice a year reporting from companies that are overseen by the SEC. It should remain quarterly reports. I make my judgments on whether buy or sell assets based on those reports, the SEC is supposed to be protecting us. What are you thinking of to even consider only Twice yearly reporting?

Pat McVey
707.334.3797

Pat Robinson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pat Robinson Affiliation: Jun. 12, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Pat Robinson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pat Robinson Affiliation: Jun. 12, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

Pat Ryan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat Ryan Affiliation: Jun. 12, 2026 Mary Ryan-Bergljung I am a travel agent who scrimped and saved for my retirement and you have no thought to what that means to us or our future. Enough of the fraud and corruption. Do not allow that rule to go into effect

Sent from my iPhone

Pat Van Vleet — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pat Van Vleet Affiliation: Jun. 12, 2026 Pat Van Vleet from Huron SD wants it QUARTERLY!! I want to see info this often to make decisions.

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pathorgan — Jun 12, 2026
Subject: S7-2026-15 Comment From: pathorgan Affiliation: Jun. 12, 2026 Please do not implement this change. It will hurt the small investor like myself.

Sent from my Galaxy

Patrice Hoenninger — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patrice Hoenninger Affiliation: Jun. 12, 2026 Investors should have frequent and transparent reporting. They can go private if they don't like the bookkeeping in the open. Quarterly is important

Sent from my iPhone

Patricia Akinbami — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia Akinbami Affiliation: Jun. 12, 2026 My husband and I depend on
our investment income for our retirement security. The more current information is provided to the public, the more protection is provided from manipulation by powerful insiders . The SEC for quarterly reports should remain .

Patricia Akinbami
3148 Gracefield Rd. Apt.622
Silver Spring MD. 20904

Sent from my iPhone

Patricia and John — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia and John Affiliation: Jun. 12, 2026 This proposal will hurt me as an investor, which will hurt me as a retiree, which will hurt my family who will inherit my estate.
I will not have recent reports and information in order to make my investment decisions. Who does this benefit?

Patricia and John — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia and John Affiliation: Jun. 12, 2026 John Eddins Retired airline pilot. This change Does not assist me as an investor seeking accurate information about a company for investment purposes!

PATRICIA BOURLAND — Jun 12, 2026
Subject: Comment on S7-2026-15 From: PATRICIA BOURLAND Affiliation: Jun. 12, 2026 Stop supporting bias financial methods. Are you trying to bankrupt our citizens ?

Sent from my iPhone

Patricia Catalogna — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia Catalogna Affiliation: Jun. 12, 2026 Please keep this quarterly!

Sent from my iPhone

Patricia Dareneau — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Dareneau Affiliation: Jun. 12, 2026 No wonder! Let's rob the taxpayers!

Patricia Dareneau
610-763-9428
Patriciadareneau1@gmail.com

"All we are saying is give Peace a chance" Lennon

Patricia Drank — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Drank Affiliation: Jun. 12, 2026 MAGA here and we want quarterly reporting.
In other words, we want transparency in everything!

Trish

Patricia Drank

Patricia Johnson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Johnson Affiliation: Jun. 12, 2026 We need more frequent transparency, not less. Investors need to know how their investments are doing in order to make informed decisions. Do not reduce to only twice a year. Not a good idea.

Patricia Johnson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Johnson Affiliation: Jun. 12, 2026 We need more frequent transparency, not less. Investors need to know how their investments are doing in order to make informed decisions. Do not reduce to only twice a year. Not a good idea.

Pat Johnson, retired Akron, Ohio teacher
Cary, NC 27519

Patricia noneya — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia noneya Affiliation: Jun. 12, 2026 This is ridiculous. Report cards for second grade come more often than Stop the Steal.

Pat Kruger

Patricia Roe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patricia Roe Affiliation: Jun. 12, 2026 We need quarterly reporting to keep a close eye on our investments. Please don’t change the rules. Sincerely, Patricia Roe, Missouri retiree

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Patricia Ruelle — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Ruelle Affiliation: Jun. 12, 2026 Based on historical rates of returns, we investors have done better during the years when companies report quarterly versus semi annually. Please don't allow quarterly reprint to change.

Patricia Stoll — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Stoll Affiliation: Jun. 12, 2026 Quarterly reporting is important to investors. Waiting six months for a report can hide serious problems and deficiencies with the company. Keep mandatory quarterly reporting.

Patricia Stoll

Patricia Vance — Jun 12, 2026
Subject: S7-2026-15 From: Patricia Vance Affiliation: Jun. 12, 2026 There is too much fraud going on already! We need, we must, keep accountability, not lose it!

Get Outlook for Android

Patricia Walker — Jun 12, 2026
Subject: S7-2026-15 From: Patricia Walker Affiliation: Jun. 12, 2026 Keep the quarterly signing for accountability and transparency. Due to inaccurate filings it is 4 times a year. This corporate

favoritism over American civil rights is unjust. Full disclosure and accountability is what voting Americans demand.

Sent from my iPhone

Patricia Wheeler — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Wheeler Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I object to the proposed rule that corporations do not need to produce quarterly financial updates as they have for over 50 years, and can instead produce such information on a six month basis. As a private personal investor, I have relied on quarterly corporate information to evaluate the safety and the potential earnings of stocks that I am considering to purchase or sell. A lot can change in even a quarterly period so the accuracy and currency of information is critical to making good judgements in purchase and sale situations. I would think that large investors (which I am not) would have similar concerns about the accuracy and completeness of information that is more than three months old.

Patricia Williams — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patricia Williams Affiliation: Jun. 12, 2026 Do not let history repeat itself!! Keep the reporting quarterly!!

Sent from my iPhone

Patrick burke — Jun 12, 2026
Subject: S7-2026-15 From: Patrick burke Affiliation: Jun. 12, 2026 Keep the reporting at 4

Patrick Taylor — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patrick Taylor Affiliation: Jun. 12, 2026 Actually.. let’s go semi annual…

I have mixed views on them.

When you work under the peril of a quarterly report, management makes very short term decisions that aren’t in the best interest of the business’ sustainability. Further, there is a lot of work done to publish reports that are nice but add only costs to the P&L.

On the other hand, there are management teams that need to be kept honest. But, those companies should just be avoided… buyer beware.

Thank you,
Patrick
+1 713-829-3666

Patti Bongiorno — Jun 12, 2026
Subject: S7-2026-15 Comment From: Patti Bongiorno Affiliation: Jun. 12, 2026 Why is the SEC, a regulatory body and protector of the people, colluding with corporate America to hide the facts from everyday investors? This is completely inconsistent with the mission of the institution and a direct assault on individual investors. Stop it right now; enacting policies so biased against individuals trying to make informed decisions is wrong. No good can come from hiding meaningful information from the American people.
Keep transparency and stay timely!

Mrs. Patti Bongiorno
Myrtle Beach, SC

Sent from my iPhone

Patti Broderick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patti Broderick Affiliation: Jun. 12, 2026 Keep SEC reporting quarterly. Corporations are already given too many liberties. Allowing them to bury bad news longer will help no investor!

Patricia Broderick

Sent from my iPhone

Patti Holden — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patti Holden Affiliation: Jun. 12, 2026 This is unacceptable to allow corporations to hide their results from investors.

Sent from my iPhone

Pattie O'Malley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pattie O'Malley Affiliation: Jun. 12, 2026 Pat O'Malley - retired. Living in Churchville. MD It's important for us to receive quarterly reports so we can stay on things and minimize losses. Please do not change our reporting to every 6 months.

Patty Hauck — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Patty Hauck Affiliation: Jun. 12, 2026 Patricia Hauck RN oncology. I am 69 years old I am concerned that change this could jeopardize my financial stability.

Sent from my iPhone

Paul — Jun 12, 2026

Subject: S7-2026-15 Comment From: Paul Affiliation: Jun. 12, 2026 P Kleponis, LtCol (ret)
Spent 2 careers, civilian and military building a comfortable retirement for me and my spouse. The large companies even with the SEC watching find ways to screw the nominal investor. Let's all remember who owns the bulk of the stock market. Don't let us hoi polloi down on this one. Tell us which politicians called to tell ya's to even consider this. Stand up and like Coach Belichek says: "do your job!!"

Paul Alvarado — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Alvarado Affiliation: Jun. 12, 2026 Who benefits, business or the people? Needs to be as is.
Regards, Paul Alvarado

Sent from my iPhone

Paul Certo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul Certo Affiliation: Jun. 12, 2026 “I like getting the figures quarterly, and I hope that stays.”
Warren Buffett · Chairman & CEO of Berkshire Hathaway, Do not allow Putin-Trump to run America any more! These traitors will be written about by journalists in many countries for many years, and the Trump SEC will be blamed!

Paul Czarnowski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul Czarnowski Affiliation: Jun. 12, 2026 Paul Czarnowski Retired Engineer. I agree with Elizabeth Warren, Senator Elizabeth Warren is strongly **against** getting rid of quarterly reporting requirements for publicly traded companies.
When proposals to eliminate the 10-Q quarterly financial statements have been raised (often with the goal of moving to a semi-annual, six-month reporting schedule), Warren has emerged as a vocal opponent. Her stance centers on a few key arguments:
* **Undermining Transparency:** She argues that slashing reporting requirements severely reduces transparency in the financial markets. Quarterly reports give investors a timely look into a company's financial health, and cutting that down to twice a year creates a dangerous information gap.
* **Hiding Negative News:** Warren warns that a six-month reporting lag would allow corporations to conceal or delay bad news, mask financial missteps, or hide the negative impacts of macroeconomic changes for much longer periods.
* **Protecting Everyday Investors:** From her perspective, regular and public disclosures protect everyday retail investors. Reducing the frequency of these reports tilts the playing field further in favor of corporate insiders, potentially opening the door to increased insider trading and less accountability.
While proponents of ending quarterly reports—including some corporate executives—argue that it reduces compliance costs and stops companies from focusing solely on short-term, quarter-by-quarter goals, Warren and other critics view the move as a major rollback of critical post-scandal market protections.

Paul Czarnowski
617-470-7272

Paul Dolnick — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul Dolnick Affiliation: Jun. 12, 2026 The danger of making this change:

Less frequent reporting tends to favor insiders and institutions with informal information advantages, while retail investors (that's me and all my fellow investors) lose a key transparency touchpoint. History backs this up, when quarterly reporting was restored in the 1970s. The case for qyarterly reporting is NOT a huge regulatory burden on companies. Semi-annual reporting is primarily a benefit to issuers, and a detriment to most investors.

Because of this negative impact on my investments and on other investors, I want to oppose, and ask you to oppose this change. I cannot afford an over 30% decrease in the value of my investments, as the metrics show between 1955 and 1971, when the change went to six months instead of quarterly. Don't let this happen again.

Paul Dolnick, MBA
pdolnick@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Paul Dunn — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Dunn Affiliation: Jun. 12, 2026 Keep 10k reporting quarterly.
Paul Dunn DDS, retired
Albuquerque, NM

Sent from my iPhone

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paul galanti — Jun 12, 2026
Subject: S7-2026-15 Comment From: paul galanti Affiliation: Jun. 12, 2026 As a retired professor of corporate and securities law at the Indiana University School of Law-Indianapolis I am appalled that this proposal was floated. Of course in an era when everyone in Washington is terrified of offending trump, I'm certainly not surprised the SEC would neuter shareholder protections so trump supporters can profit at the expense of regular Americans.

Sent from my iPad

Paul Johnson — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Paul Johnson Affiliation: Jun. 12, 2026 Paul Johnson, construction and stock market investor. Protect the investors and the people. Keep reporting for companies at a 4 quarter.

Sent from my iPhone

Paul Kusmierski — Jun 12, 2026
Subject: S7-2026-15 From: Paul Kusmierski Affiliation: Jun. 12, 2026 Keep requiring quarterly reports

Paul Kusmierski

Sent from my iPhone

Paul L Reid — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul L Reid Affiliation: Jun. 12, 2026 Continue to mandate quarterly reporting for the sake of transparency for all investors and stakeholders.
Why change something that has worked reliably for many years!

Sincerely ,

Paul Reid

Sent from my iPhone

Paul Lindemeyer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Lindemeyer Affiliation: Jun. 12, 2026 "The little people should mind their own business. Keep them out of the loop." This is the philosophy of too many in business and the corporate world today, as if they should have the "freedom" to disregard the interests of smaller shareholders.
At a time when all of us must be responsible with our money and investments, the SEC is looking on that as a privilege business can't afford, and the average investor doesn't deserve! I won't even mention companies' greater incentive to misbehave when no one's allowed to look in. Anyone who doesn't think that is a side benefit is a **** fool.
For the good of "the little people," DO NOT DO THIS!

Paul Lindemeyer
Retiree/Investor
Ames, IA

Paul Maloney — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Maloney Affiliation: Jun. 12, 2026 Paul Maloney,

Performance Management Analyst

I think the quarterly reporting should remain quarterly. I want to know that any information that the public should be aware of should be made available on this schedule so that informed decisions can be made, before inaction can lead to financial loss that may lead to hardship for some.
Respectfully,
Paul Maloney

Paul Marcussen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul Marcussen Affiliation: Jun. 12, 2026 Keep quarterly earnings reports. I want to know what is happening with my hard earned savings.

Paul Prine — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Prine Affiliation: Jun. 12, 2026 Paul Prine
Private citizen, retired
As a retiree, it is important to me to be on top of how my retirement funds are doing. Six months between updates will negatively impact my ability to assess my fund assets and make adjustments in holdings if necessary. Reporting was made quarterly for a reason; going back to biannual is a step backwards that does not serve investor interests.

Sent from my iPhone

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paul retz — Jun 12, 2026
Subject: S7-2026-15 From: paul retz Affiliation: Jun. 12, 2026 I see opportunities for more corruption Please keep reporting as is

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Paul S — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul S Affiliation: Jun. 12, 2026 Leave it as it is.

Paul Schiller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paul Schiller Affiliation: Jun. 12, 2026 This information is vital, this should have been brought up!

Paul Woodward — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paul Woodward Affiliation: Jun. 12, 2026 I am Paul Woodward, a retired former business owner and a union member since 1996. My retirement funds are all tied up in the stock market. I lost half my saving due to my divorce I cannot afford to lose any additional funds and want the ability to examine my investment regularly, as done now.

Paul Woodward
Retired business owner and retired but current union member

St. Louis, MO 63109

Paula Archer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paula Archer Affiliation: Jun. 12, 2026 Quarterly reports allow retail investors to better monitor real time company performance. The security of My retirement depends on that. Semiannual reporting will allow corporations to hide waste, fraud and abuse. Any expense to the corporation to produce quarterly reports is part of doing business. Using AI tools should make that less onerous to the business. Keep reporting to quarterly. Other countries who have gone to semiannual are finding problems. Lets not repeat their mistakes
Ruth Archer
Pharmacist
Sent from my iPad

Paula Attridge — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paula Attridge Affiliation: Jun. 12, 2026 Keep reports QUARTERLY !!. What are YOU trying to hide from the Investors? I have worked my entire life and I want to see where my money is being invested. Paula Attridge, Medical Assistant, Cardiovascular Department

Sent from my iPhone

Paula Dalbec — Jun 12, 2026
Subject: S7-2026-15 From: Paula Dalbec Affiliation: Jun. 12, 2026 Keep it Quarterly! These Corporations need to be held accountable!
Sincerely
Paula Dalbec
Buffalo, MN.

Paula Gring — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paula Gring Affiliation: Jun. 12, 2026 More oversight, not less, as needed to protect consumers. There is enough corruption and misinformation out there without open the door to more.

~Paula J Gring
Optometrist
Valparaiso Indiana

Paula Keisler — Jun 12, 2026

Subject: S7-2026-15 Comment From: Paula Keisler Affiliation: Jun. 12, 2026 Transparency is of the utmost importance. Please retain quarterly report

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Paula Miller — Jun 12, 2026
Subject: S7-2026-15 From: Paula Miller Affiliation: Jun. 12, 2026 Please leave the quarterly reporting requirement alone. You absolutely know what will happen if you regress to 1955, and it's not good. After careful evaluation with my financial planner, I retired recently with enough money to keep myself comfortable, continue to pursue my hobbies, travel, and pay my bills for 30 years. Based on prior history with the "experiment" of twice yearly reporting, I stand to lose about 30% of my retirement saving.
The only way that will last me for the rest of my life, is if I commit to dying 10 years early. I'm not interested in that being my plan B. Stop making things worse for ordinary Americans in order to pacify big business and the 1%.

Paula Miller
Senior ABAP Developer, retired
Penfield, NY

Paula OKeefe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Paula OKeefe Affiliation: Jun. 12, 2026 Paula O'Keefe, retired. Quarterly reporting would take a third of what I have left. I can't afford to lose it. It would leave me barely $60,000 savings for the rest of my life. Please don't do this. They are already taking so much from us.

Paulag JPG — Jun 12, 2026
Subject: S7-2026-15 Comment From: Paulag JPG Affiliation: Jun. 12, 2026 What possible reason would be to make it longer in between reports.? The only explanation is to hide something. It certainly isn't to lesson the work load, because you have to do each quarter anyway. I want my quarterly reports because it is my money and I need to know how things are going! And, it certainly isn't to save postage and paper, because most people, like myself, get my reports emailed to me. Just leave it be!

Paula Gidjunis

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pdeskin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: pdeskin Affiliation: Jun. 12, 2026 Less bank transparency equals bigger chance for fraud! I want banks be be held accountable just like ordinary citizens are. We have been here before from the mid 1950s to the 1970s. People earned less while banks profited.
Pat Deskin

Sent from my iPhone

Peg Bernardy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Peg Bernardy Affiliation: Jun. 12, 2026 Noooooo. Learn from the history that is right in front of you. We can't afford to lose 1/3 of what we worked so hard for! Peg Bernardy

Sent from my iPhone

Peg Mclain — Jun 12, 2026
Subject: S7-2026-15 Comment From: Peg Mclain Affiliation: Jun. 12, 2026 There is a powerful antiseptic quality in sunlight. Quarterly reporting is an associated standard that should not be diluted. Review-ability and accountability depend on timeliness and visibility. The public has a right to demand timely updates on publicly held companies. Period. I urge the Commission to hold the line.

/s/ Margaret Zylwitis, U.S. Citizen

Sent from my iPad

Penelope Scott — Jun 12, 2026
Subject: S7-2026-15 Comment From: Penelope Scott Affiliation: Jun. 12, 2026 Penelope Scott, retired IRS agent, retired public utilities auditor, construction-restaurant-small business manager and financial officer/bookkeeper and Librarian Director.
It is so much easier with technology becoming increasingly affordable and data more easily manageable every day. I believe that reports can and should be made available Quarterly or even monthly for both investors and all relevant financial decision makers.

Penny Downing — Jun 12, 2026
Subject: S7-2026-15 Comment From: Penny Downing Affiliation: Jun. 12, 2026 Keep the reporting requirements quarterly please. I'm a retired teacher and I worked hard to save for retirement. I watch my investments carefully and count on these reports. Thank you, Penny Downing

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Penny Kowalewski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Penny Kowalewski Affiliation: Jun. 12, 2026 My husband and I are retired and can't have our savings be reduced.

Sent from my iPhone

Penny L. — Jun 12, 2026
Subject: S7-2026-15 Comment From: Penny L. Affiliation: Jun. 12, 2026 I am a retiree with retirement accounts. We are already disadvantaged enough by the financial industry. There is ABSOLUTELY NO REASON for the SEC to get rid of quarterly reporting, unless that is, you are

doing the bidding of the most corrupt and criminal presidential administration in US history. This administration has made it clear it wants the worst financial entities in our nation, namely private equity and credit, to infiltrate the retirement accounts of all Americans. Is this switch away from quarterly reporting meant to help this grossly ill-advised move? Do not make this unnecessary change. - Penny L./Electronics Engineer

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Peri Doubleday — Jun 12, 2026
Subject: S7-2026-15 From: Peri Doubleday Affiliation: Jun. 12, 2026 This was put into effect to stop them from breaking laws, and you want to undo it now? We have the most corrupt regime running this country currently. This allows even more illegal actions.
Peri Doubleday
Little Rock, AR

Perri Bein — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Perri Bein Affiliation: Jun. 12, 2026 I am 76 and depend on my investment income. It is crucial to get frequent reporting. The current market is a roller coaster and SEC Quarterly Reports are essential for the economic growth of the market.

Perry Tsang — Jun 12, 2026
Subject: S7-2026-15 Comment From: Perry Tsang Affiliation: Jun. 12, 2026 My name is Perry Tsang. As an investor I own shares of stocks in a company. As such I am then a partial owner of the business. I have every right to know what is going on with the business. Not knowing what is happening every 6 months is not acceptable.

Sent from my iPhone

Pete Baker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pete Baker Affiliation: Jun. 12, 2026 Peter Baker, Retired
Columbia, TN 38401

You have the facts that the changes you propose would hurt the market values

Do Not return to semi annual reporting.

Pete Poling — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pete Poling Affiliation: Jun. 12, 2026 Companies need to continue to report quarterly. A lot of damage is possible to the economy and the general public and investors in 6 months. Keep things as they are! Respectfully Pete Poling.

Sent from my iPhone

Pete Spicer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Pete Spicer Affiliation: Jun. 12, 2026 Moving to half year reporting is less transparent and thus another hurdle for small investors. As a retiree from the financial industry I think this is a very bad idea. I think the SEC should maintain the current requirements.
Peter Spicer
Retired
NJ

Peter Aichinger — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Peter Aichinger Affiliation: Jun. 12, 2026 It is an outrage to rollback SEC reporting to where it was so long ago. This change must never happen.

I am addressing this in letters to my elected representatives as well.

Peter Aichinger

Peter Daley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Peter Daley Affiliation: Jun. 12, 2026 It is hard to understand how less reporting from publicly traded companies will advantage investors. Please do not relax standards that have historically hurt financial growth.

Sent from my iPhone

Peter Dohm — Jun 12, 2026
Subject: Regarding SEC rule adjustments to allow for semi-annual reporting From: Peter Dohm Affiliation: Jun. 12, 2026 Hi!

I'm Peter Dohm, Chief Technology Officer of Black Mesa Technology Inc. a growing small business that someday hopes to be publicly traded, and I live in Cleveland, Ohio.

There's a corollary to the saying "democracy dies in darkness" and that is that "fraud thrives in the shadows."

We live in a world where automation and near real time record keeping and reconciliation are the norm, and GAAP rules are very well understood by industries, and this is readily achievable even for small companies at very low cost. Our ten person company can immediately demonstrate all revenues, expenses, and capital investments to our investors and this will scale with us easily because we built systems to ensure this remains easy to do as we grow, because this is integral to our survival.

So, if we are being circumspect, we as a society should be striving for well-funded properly resourced publicly-held companies to have near-real-time disclosure of their financial performance, not the inverse to move to less frequent reporting such as semi-annual reporting.

I posit that we are doing this all wrong as a society if it requires *substantial* work to file our reports; we should be incentivizing nearly automatic reporting and it seems to me that only those trying to subvert GAAP have to struggle to figure out how to book their revenue, capital investments and operating expenses.

We should be lowering the friction to prepare filings and make them nearly contemporaneous, not promote methods whereby the burden *appears* to be relaxed, but is in fact making it harder by avoiding the systematizing of report generation with the side effect of simultaneously reducing genuine transparency.

I've worked 12 hour days for 35 years to save for a retirement, and it infuriates me to realize that we are consider making it easier for companies in which I invest to misdirect and trick shareholders. History will not look kindly upon attempts to reduce transparency by relaxing filing rules to allow for semi annual filings…

Peter Dohm

Peter durkee — Jun 12, 2026
Subject: S7-2026-15 From: Peter durkee Affiliation: Jun. 12, 2026 The SEC should have the CEO sign all mandatory reporting, and that reporting should be at least quarterly.

Peter F — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Peter F Affiliation: Jun. 12, 2026 I strongly oppose any effort to reduce the reporting frequency of publicly traded companies from quarterly to semiannual disclosures.

Transparency is the foundation of healthy capital markets. Investors make better decisions when they have timely access to accurate information, and markets function more efficiently when information is broadly available rather than concentrated among insiders and large institutions.

We have already experimented with less frequent reporting in the past. The historical record does not persuade me that investors benefited from reduced transparency. If anything, less frequent reporting increases uncertainty, delays the discovery of problems, and weakens accountability to shareholders.

Some argue that quarterly reporting encourages short-term thinking. I disagree. Poor management decisions are not caused by the availability of information. The solution to short-termism is better leadership and better governance—not less disclosure.

In fact, I believe the long-term direction should be toward more timely reporting, not less. Modern technology has dramatically reduced the cost of collecting, analyzing, and disseminating information. Investors today should have greater visibility into the companies they own than investors had decades ago.

Public companies enjoy access to public capital. In return, they should provide regular, timely, and transparent reporting to the owners of that capital.

For these reasons, I support maintaining quarterly reporting requirements and oppose any move toward semiannual reporting.

Regards,
Peter Feinstein
602-206-7533

You have the seeds of greatness within you; not for the power you can exert over others, but for the love you can extend to them.

Peter Horsfield — Jun 12, 2026
Subject: File No. S7-2026-15 From: Peter Horsfield In this time when companies are asking for the markets to relax their rules for bringing companies in faster. This is not the time to also be relaxing rules to allow companies to take longer to report their finances. The two are not compatible.

Peter Jesunathadas — Jun 12, 2026
Subject: File No. S7-2026-15 From: Peter Jesunathadas Please do not change what has been working well. Rarely does government have a public facing rule that is well liked by all members of the public. Quarterly reporting is one of them. It is an accepted fact that semi-annual reporting benefits no one except the companies and the ETFs/Mutual funds; it is disgusting that the SEC is attempting to enable massive fraud (remember Enron??). This proposed rule will cause the public to lose faith in the markets and only the mutual funds and ETFs will survive. Please DO NOT change to semi-annual reporting. Thanks.

Peter Nieuwkoop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Peter Nieuwkoop Affiliation: Jun. 12, 2026 My name is Peter Nieuwkoop I am a USPS mail carrier. Companies should continue to be required to report quarterly so that investors like myself can evaluate the company and know that the company isn't hiding bad news for up to 6 months. SMCI is perfect example of required fileing bringing inside information to the public sooner making it harder for a company to hide bad news from investors. 6 month filing also gives insiders within The company to additional time to profit while ordinary people like myself are in the dark about new information. Keep quarterly filing a requirement.

Phil Killerlain — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Phil Killerlain Affiliation: Jun. 12, 2026 It should stay on the 3 month schedule! That way the companies have to answer to shareholders. If they are not doing their jobs properly it shows up m. In time for investors to to sell or call for a board meeting

Sent from Gmail Mobile

Philip Landgrebe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Philip Landgrebe Affiliation: Jun. 12, 2026 Please do not reduce investor transparency and keep sec filings quarterly. Too many of our life savings are tied up.

Sent from my iPhone

Phyllia Morgan — Jun 12, 2026
Subject: S7-2026-15 From: Phyllia Morgan Affiliation: Jun. 12, 2026 Rulings like this is what has created Lugie Mangeonie . Government prosecutes poor and middle class and allows millionaires to run free. How about equal justice for all?? NOPE THAT WILL NOT
HAPPEN BECAUSE THE MILLIONAIRS CAN FIGHT AND POOR AND MIDDLE CLASS CAN NOT!

Yahoo Mail: Search, Organize, Conquer

Phyllis Hayes — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Phyllis Hayes Affiliation: Jun. 12, 2026 Getting the performance figures quarterly is critical to the health of our economy. That practice should not change .

P. Hayes
Chicago

Sent from my iPhone

Phyllis Peterson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Phyllis Peterson Affiliation: Jun. 12, 2026 We are retirees who live totally upon our investments. I believe quarterly reporting is the minimum that should be allowed. If it were up to me I would increase the reporting interval to monthly.

Phyllis Sweeney — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Phyllis Sweeney Affiliation: Jun. 12, 2026 Please don't change the reporting. We are retired and cannot afford to lose what we have invested. We are not big investors, but are exposed.
Phyllis and Dr. Robert Sweeney, PhD
, retired

Yahoo Mail: Search, Organize, Conquer

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pixie — Jun 12, 2026
Subject: Comment on S7-2026-15 From: pixie Affiliation: Jun. 12, 2026 Why can't you people leave Social Security alone. Why can't you do something to help it last for the rest of us peasants? Stick with quarterly submissions.

Lorraine Morris
Indian Hills, CO 80454

www.pixieglore.com

PJ Whiteley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: PJ Whiteley Affiliation: Jun. 12, 2026 Semi annual reporting means more insider information and less information to the public. Please don't hurt our transparency.

Pamela Whiteley
Arkansas

Pla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pla Affiliation: Jun. 12, 2026 Stop sabotaging our money. Don't change the reporting schedule

Sent from my iPhone leash

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polly claypool — Jun 12, 2026
Subject: Comment on S7-2026-15 From: polly claypool Affiliation: Jun. 12, 2026 Public companies and officials should report quarterly just like others have to what makes them better than me? Polly claypool, ceo, spring, matters because we are a democracy and those we choose to to vote for is what makes this world run. Once we start making them war lords, kings, heady folks. the USA is in for a rude awakening.

Poppy Plowman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Poppy Plowman Affiliation: Jun. 12, 2026 Please don't return to twice a year reporting. As a mom with an autistic hold I need to be able to monitor my

financial wellbeing so I can adequately provide for my son, thus preventing him from becoming a burden on society. I'm a paramedic so we already make far less than we should. I'm a veteran. I live in Savannah Georgia. I don't want my son to end up living in some state run facility where he gets substandard care and medically neglected.

Poppy Plowman
253.656.1126 text 206.395.9331 US phone 010.6769.5143 Korean text/phone
I've learned that people will forget what you said, people will forget what you did, but people will never forget how you made them feel. ~Maya Angelou

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poxxie — Jun 12, 2026
Subject: S7-2026-15 Comment From: poxxie Affiliation: Jun. 12, 2026 This would have a huge impact on how I try to manage my retirement account. Especially as I make adjustments closer to retirement. The small cost the company's have ,since they do keep track.
Seems a small price ro pay to be publicly listed. Joe

Yahoo Mail: Search, Organize, Conquer

Pr Smith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Pr Smith Affiliation: Jun. 12, 2026 We oppose anything less than quarterly reporting

Sent from my iPhone

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preese270 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: preese270 Affiliation: Jun. 12, 2026 Quarterly reporting supports value. Do not change reporing rules.

Peter A Reese
48 Starin Avenue
Buffalo, NY. 14214

Sent from my Galaxy

Priya Swamy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Priya Swamy Affiliation: Jun. 12, 2026 Priya Swamy MD Philadelphia
I am an owner of a practice/

I have worked ard for my money and invested carefully.
I would like transparency and to maintan for 10-s reporting only

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Priya Swamy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Priya Swamy Affiliation: Jun. 12, 2026 Priya Swamy MD Philadelphia
I am an owner of a practice/
I have worked ard for my money and invested carefully.
I would like transparency and to maintain for 10-s reporting only as a consumer

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Psyche — Jun 12, 2026
Subject: S7-2026-15 Comment From: Psyche Affiliation: Jun. 12, 2026 Merry De Leon, MD: Investors have the right to know where their money is going. Don't give Wallstreet unrestricted powers.

Q Lehman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Q Lehman Affiliation: Jun. 12, 2026 Quarterly reports are important insight for investors and should Not be made semi annually. Quarterly is a necessity.

R B — Jun 12, 2026
Subject: S7-2026-15 Comment From: R B Affiliation: Jun. 12, 2026 Dear SEC,
I ask that you keep the present quarterly public reporting schedule. As an individual who manages my own finances, I look at company reports and depend on them to keep tabs on how the companies I invest in are doing. This is important information!
Dr. Randall Bender, Senior Psychometrician (retired)

R Moreland — Jun 12, 2026
Subject: S7-2026-15 Comment From: R Moreland Affiliation: Jun. 12, 2026 SEC

Quarterly reporting is a must to maintain fairness. Do not change it.

Thanks,
Ray Moreland
retired

R. Damian Koziel — Jun 12, 2026
Subject: S7-2026-15 Comment From: R. Damian Koziel Affiliation: Jun. 12, 2026 I wish the SEC to continue to demand that public companies report their financial quarterly. Regards, R. Damian Koziel, Colorado

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Raana Burney — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Raana Burney Affiliation: Jun. 12, 2026 I do not support the move to semi annual reporting. As a former financial analyst for Citigroup and current attorney, I believe that quarterly reporting (at the minimum) and full disclosure is essential for investor confidence. We want investors to feel safe investing, not going back to hiding cash in their homes. Raana Burney, Attorney, TampaFL

Sent from my iPhone

Rachael Stratton — Jun 12, 2026
Subject: S7-2026-15 From: Rachael Stratton Affiliation: Jun. 12, 2026 Reducing reporting requirements for CEOs to only every six months is crazy. If anything, they should report more often than they do now.

Rachel Crow — Jun 12, 2026
Subject: File No. S7-2026-15 From: Rachel Crow Business success is greater with more frequent measurements. The faster a problem is spotted, the faster a correction is made. A quarterly reporting requirement makes quarterly analysis mandatory. My concern is that if the reporting requirement is decreased, the incentive to conduct frequent analysis will decrease, allowing financial issues to get bigger. This can destabilize the company and hurt shareholders.

Rachel Nazareth — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rachel Nazareth Affiliation: Jun. 12, 2026 The bottom 97% have been squeezed enough. We ran this experiment of bi-yearly reporting, and saw the profound effect it had on the people's savings and investments.
How many ways are there to see money-whether it's taxes collected, SS, or now the entire securities market-and find a way to leverage it from the people it is supposed to help or to whom it belongs? I guess I shouldn't be surprised as these efforts are relentless now.
But no. Just say no to another way to disable average Americans firm having anything like the good life we've worked for for years.

Rachel Wesley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rachel Wesley Affiliation: Jun. 12, 2026 As stakeholders in a company, we need to see quarterly reviews and reporting. 6 month in this currently and impending economy does not bring confidence in any investor. Removing the quarterly review and reporting requirements could be incredibly costly for the market as a whole and lead to even more corruption.

Sent from my iPhone

Rae Cortina — Jun 12, 2026

Subject: S7-2026-15 From: Rae Cortina Affiliation: Jun. 12, 2026 Quarterly! Enough of the corruption by corporations

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Rae Selvey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rae Selvey Affiliation: Jun. 12, 2026 Dear SEC, I understand you are considering a change to twice annual reporting by companies on their financial health. This is unacceptable! Quarterly is the only solution acceptable for shareholders. These companies have a fiscal responsibility to transparency for the shareholders, don't allow this change.

Sincerely,

Rae Selvey
503-888-2959

Raghu D — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Raghu D Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Investors such as retail investors should get most of the information so that we are competing against whales and insiders.

Raghu Narayanan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Raghu Narayanan Affiliation: Jun. 12, 2026 Narayanan Raghuvaran
Principal Engineer
Versa Networks
Please do not do this. Keep thr 3 months quarterly window. This keeps companies. finances honest. It helps retail investors tremendously. If you make it 6 months, there is room for fraud to grow
Raghu

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rahsbear — Jun 12, 2026
Subject: S7-2026-15 Comment From: rahsbear Affiliation: Jun. 12, 2026 Judith Grover-Allen, former Exe Dir IT.
To the SEC - As someone who went through the Enron debacle and the bankruptcy of an employer and felt all of the financial ramifications, I know first hand how critical it is for companies to be held to continuous and transparent financial reporting. Expecting leaders to do the right thing without inspecting the company books via required quarterly reporting is naive and dangerous. It creates unacceptable risk for all of us whose retirement savings are invested in public corporations and provides cover for those who put personal gain far above doing the right thing.
Keep the reporting quarterly!
Sincerely,
Judth Grover-Allen

Sent from my Galaxy

Ralph Albrecht — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ralph Albrecht Affiliation: Jun. 12, 2026 Quarterly reporting encourages transparency. Massive private equity markets are already hurting US retail investors by keeping companies private much longer than in the past.
Please retain the requirement of quarterly reporting. Viva la Transparency!
Ralph Albrecht
Semi-retired Retail Investor and Patent Attorney

Ralph Bush — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ralph Bush Affiliation: Jun. 12, 2026 Keep all corporations accountable on a Quarterly basis. Make them file those reports

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Ralph Carter — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ralph Carter Affiliation: Jun. 12, 2026 Dear Good people,
I strongly encourage you to continue quarterly reporting from the SEC. The country and the public at large needs this regular reporting maintained, in order to not be blindsided. For my investment firm to only receive such reporting every 6 months, it will be very difficult to fully understand what is actually going on in the economy.

Ralph Carter, Retired Quality Specialist, Xerox Corporation

Ralph Carter
mobile 585-305-7563

"There are certain things that can only be seen through eyes that have cried."
Oscar Romero

Ralph Sporck — Jun 12, 2026
Subject: S7-2026-15 From: Ralph Sporck Affiliation: Jun. 12, 2026 The law is working!! Don’t give them more time to change the truth!!

Ram Dharmarajan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ram Dharmarajan Affiliation: Jun. 12, 2026 Individual investor.

we need quarterly earnings info from companies. Already, most retail investors are in the dark and big hedge fund investment firms get info from the CxOs of companies directly. Please do not take away quarterly earnings from companies.

Ramam Venigalla — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ramam Venigalla Affiliation: Jun. 12, 2026 We need more frequent reporting with transparency not less.

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ramdel22000 — Jun 12, 2026
Subject: S7-2026-15 Comment From: ramdel22000 Affiliation: Jun. 12, 2026 No!

Yahoo Mail: Search, Organize, Conquer

Ramona Richardson-Young — Jun 12, 2026
Subject: S7-2026-15 From: Ramona Richardson-Young Affiliation: Jun. 12, 2026 We all saw and felt what happens when you don't watch these guys closely. Do not make cheating easier by adopting this new proposal!!! I am strongly against it.

Ramona Richardson-Young
PO Box 372
West Hurley, NY 12491
Retired

Sent from my iPhone

Rana Pawan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rana Pawan Affiliation: Jun. 12, 2026 Ranamanbir Pawan
Owner and Manager of a small
Business
McKinney, TX

I am a 60 year old widow five years from retirement. Still have one child in college. I am a CPA by training and worked in financial planning and reporting for 20 years in public companies.
Reporting needs to be kept quarterly so that we the investors continue to have a timely view to the corporations we are invested in. We already have fewer companies going public on a timely basis which is leading regular investors to have lower returns (ex SpaceX vs say Google or Apple in the past). By changing reporting you will further reduce the returns available to the general investing public.

Randall Kobetich — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Randall Kobetich Affiliation: Jun. 12, 2026 American

economy and growth should be built on trust do not return to 1955 All reporting should be done quarterly and if I had it my way monthly because only with clear transparency on what is going on in a business can people rationally invest and not worry about a business collapse and losing their money. It sounds simple and like no big deal but there are plenty of problems and shenanigans incorporations with the current rules and they'll be even more if you can make it 6 months they can hide more

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Randy Bloom — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Randy Bloom Affiliation: Jun. 12, 2026 Quarterly Reporting is essential.

Raul Rodriguez — Jun 12, 2026
Subject: S7-2026-15 Comment From: Raul Rodriguez Affiliation: Jun. 12, 2026 My name is Raul Rodriguez. I am retired and, together with my wife, we live from returns on investment income and Social Security. I do not support this change and recommend that the current reporting requirements each quarter remain in place. There is already too much risk for retirees from potential reductions in SocSec benefits over the next 6 years.

RAVI BALA — Jun 12, 2026
Subject: Comment on S7-2026-15 From: RAVI BALA Affiliation: Jun. 12, 2026 Transparency in the reporting of financial information is critical to ensuring confidence in our financial institutions. We are already facing the prospect of a depreciating dollar and this move to roll back reforms will decimate our retirement savings. DO NOT ROLL BACK DECADES OF WELL THOUGHT OUT REFORMS TO CATER TO THE BILLIONAIRES! History will not forgive you. Ravi Bala, Retired Investor. Furlong, Pennsylvania.

Sent from my iPhone

Ray Allen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ray Allen Affiliation: Jun. 12, 2026 Hey dipstick…keep reporting Quarterly! Or, change to Monthly!! Semi-Annual is a no-go…how can we little folks and retirees compete if we don’t get timely information and data on our accounts? I rely on my statements to keep me informed and up to date!!! Why do we have to repeat bad lessons all over again?? Grrrrrr….

Raymond F. Allen III
CMSgt, USAF Retired
Las Cruces, New Mexico

Sent from Ray's iPad Air

Ray Anderson — Jun 12, 2026

Subject: File No. S7-2026-15 From: Ray Anderson Dear SEC, My name is Ray Anderson, and I am an investor and Research Scientist in Riverside, CA. Given the increased potential for insider trading and the evidence of it, I believe quarterly reporting is more critical than ever to ensure market transparency. This is especially important for investors in retirement (such as me) who need maximum returns to build a sufficient nest egg. There is a clear correlation between semi-annual reporting and market underperformance. Why would we jeopardize this? I believe the concerns about "short-termism" are overhyped. If short-term thinking driven by quarterly reporting was driving suboptimal economic performance, why would we see a strong and opposite correlation? Thanks, Ray

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Ray Creek — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ray Creek Affiliation: Jun. 12, 2026 Retain the quarterly report requirement! That is the primary way that I value my investments. Remember the adage, ‘Trust but verify”. Quarterly reporting allows us, the ordinary investor, to do that. We need the protection as we do not have the backup to do it for us.

Sent from my iPhone

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ray gallimore — Jun 12, 2026
Subject: S7-2026-15 Comment From: ray gallimore Affiliation: Jun. 12, 2026 It should be monthly reporting. Everyday billing and reporting is done monthly, this should be no different.

Ray Hersey — Jun 12, 2026
Subject: S7-2026-15 From: Ray Hersey Affiliation: Jun. 12, 2026 We want quarterly reporting. This would be open to fraud and corruption. Protect the people your agency is supposed to protect, it is investors, not companies. It is the American people who are paying your salaries. Do right by the American people, hold companies accountable. Release quarterly reports, Enron proved what happens when you don't.
Teresa Hersey

Ray Pryor — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ray Pryor Affiliation: Jun. 12, 2026 Please, Keep the quarterly reports. Ray Pryor -Yarpryor@yahoo.com

Yahoo Mail: Search, Organize, Conquer

Raye Harper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Raye Harper Affiliation: Jun. 12, 2026 The Republiklan oligarchs and fascists want all of the middle class money

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Raymond Blasko — Jun 12, 2026
Subject: S7-2026-15 Comment From: Raymond Blasko Affiliation: Jun. 12, 2026 Keep the Quarterly Reporting

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Raymond D Franco — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Raymond D Franco Affiliation: Jun. 12, 2026 Quarterly returns are an important investors tool to monitor the progress towards management's goals set at beginning of the year. It also allows to monitor management effectiveness on an ongoing basis to reach the business economic goals for that year. This should continue to be available to American investors, economist, and the general public. Today's reporting tools, which include AI have made the cost of reporting dramatically reduced, and the amount of effort to produce such reports has been minimized. As a citizen investor, I exhort the Sec to continue requiring quarterly reports from publicly traded companies.

Sent from my iPhone

Raymond Del Colle — Jun 12, 2026
Subject: S7-2026-15 From: Raymond Del Colle Affiliation: Jun. 12, 2026 Quarterly reporting keeps public companies honest. Since Enron in 2002, every CEO must personally certify their numbers every quarter, with federal prison on the line for signing a lie. Right now, the SEC is proposing 'semi-annual' reporting, cutting those certified filings to twice a year. Half the jail risk for shady CEOs. Double the risk for your savings..

Please implement quarterly reporting.

Raymond Roth — Jun 12, 2026
Subject: S7-2026-15 Comment From: Raymond Roth Affiliation: Jun. 12, 2026 This permits insiders to play hide the ball and manipulate the books to avoid the 6 month clawback rules in bankruptcy court and gain from their wrongdoing. Raymond B
Roth Attorney

RC Nelson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: RC Nelson Affiliation: Jun. 12, 2026 If anything we need more oversight, not less. Just about every one in America has exposure to the stock market, "what gets measured gets managed".

Sent from my iPhone

Read Spear — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Read Spear Affiliation: Jun. 12, 2026 Do NOT proceed. No. I worked too hard for what little money have. Fk no.

Read Spear

Rebecca Dale — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rebecca Dale Affiliation: Jun. 12, 2026 Don't change it. Quarterly reports works very well. Leave it alone.

Rebecca Diaz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rebecca Diaz Affiliation: Jun. 12, 2026 Please continue to send quarterly statements.

Thank you
Rebecca Diaz
Rdiaz4089@gmail.com

Rebecca Humpal — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rebecca Humpal Affiliation: Jun. 12, 2026 It’s not appropriate to keep shareholders in the dark. They are the customers, nay owners, of these companies and by all reasonable accounts of what’s been happening maybe quarterly reporting isn’t enough.

Rebecca Humpal
Sent from my iPhone

Rebecca Martin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rebecca Martin Affiliation: Jun. 12, 2026 Rebecca Martin - Accounting - Missouri- Quarterly Reporting is vital in sustaining comprehensive reporting.

Rebecca Munnerlyn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rebecca Munnerlyn Affiliation: Jun. 12, 2026 The trading markets must have the benefit of quarterly financial information for transparency. To do otherwise puts the life savings and investments of millions of Americans at unnecessary risk. RB Munnerlyn, Columbia SC

Rebecca Poage — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rebecca Poage Affiliation: Jun. 12, 2026 Deregulation is a scourge of this administration. It protects the corrupt and the cheaters, not the investors or regular citizens.
Rebecca Poage

Get Outlook for iOS

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rebecca shih — Jun 12, 2026
Subject: S7-2026-15 Comment From: rebecca shih Affiliation: Jun. 12, 2026 Dear SEC,

We small investors disagree with hiding quarterly reports from us. We strongly urge the SEC to continue the current practice of quarterly reports, as they are used for strategic business planning, economic research, n individual and corporate investments in the economy.

Signed, A Small Business Owner

Rebecca Go Shih

Rebekah Opher — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rebekah Opher Affiliation: Jun. 12, 2026 Transparency and accountability are denied with this proposition. That is unethical and violates the good faith that shareholders should have in their investments. Just say no. Transparency first. People first.

Reese Grilli — Jun 12, 2026
Subject: S7-2026-15 From: Reese Grilli Affiliation: Jun. 12, 2026 Honesty, transparency & accountability matter!! ALWAYS!! I would love to see the business finances attached to personal ones, when it comes to hurting employees or embezzling! Also, have them tested weekly, not just quarterly.
I don't work & I am in Broomfield, Colorado. You can contact me

🪻Princess🪻
🪻P🪻I🪻D🪻B🪻

Regena Liszka — Jun 12, 2026
Subject: S7-2026-15 Comment From: Regena Liszka Affiliation: Jun. 12, 2026 This is unacceptable. Cheat then hide for a year?

Sent from my iPhone

Regina — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Regina Affiliation: Jun. 12, 2026 Of course they should report quarterly! Any idiot can see why!

Sent from my iPhone

Reid Erdwien — Jun 12, 2026
Subject: S7-2026-15 Comment From: Reid Erdwien Affiliation: Jun. 12, 2026 I'm Reid.
I can not think of a single good reason for this change. It is a good thing to have public financials for public companies and this puts everyone in the dark.

Rene Pina — Jun 12, 2026
Subject: File No. S7-2026-15 From: Rene Pina Rene Pina, retired, Ca & LA. The quarterly reporting needs to continue as factual information is already disappearing in the media. Fake information is prevalent and by the time annual reports are completed the period for acting has been reduced or eliminated. As a retired individual I no longer have the have the ability to work longer to make up for these losses and am dependent upon the earnings that keep my portfolio at or above current valuation. Keep the companies honest, if not in their advertising anymore than at least in their records.

Renee — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Renee Affiliation: Jun. 12, 2026 This is the most asinine proposal yet! The more transparency is an asset! If you show the public the earnings and the growth, the more confidence the public has in the entity. The more confidence, the more likely they are to invest and boost the growth! Come on! Use your common sense, if you have any left!
Renee Pedersen
Retired
Rock Valley, IA

Sent from my iPhone

Renee Myers — Jun 12, 2026
Subject: S7-2026-15 From: Renee Myers Affiliation: Jun. 12, 2026 You need to save quarterly filing its the least you can do to make them a little more responsible

Sent from AOL on Android

Renee Voorhees — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Renee Voorhees Affiliation: Jun. 12, 2026 Renee Voorhees, Military Veteran and Family Advocate. This population does not have extra cash. Every expenditure requires sacrifice. Once again it’s millionaires and billionaires creating the mess and contributing to the bail out. MACape Cod

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Retta Crawford — Jun 12, 2026
Subject: S7-2026-15 From: Retta Crawford Affiliation: Jun. 12, 2026 As a senior at 73 I researched

and explained to many why it’s important to check records quarterly and not 6 months . It’s urgent to America because much is failing to the working class and seniors .

Sent from my iPhone

Reva Shepard — Jun 12, 2026
Subject: S7-2026-15 From: Reva Shepard Affiliation: Jun. 12, 2026 After the 2009 debacle have we not learned anything! I’m so opposed to changing quarterly reporting.

Please don’t change this. We need to keep accountability in the forefront.
Sincerely,
Kaylene Shepard

Sent from my iPhone

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rfhall53 — Jun 12, 2026
Subject: S7-2026-15 Comment From: rfhall53 Affiliation: Jun. 12, 2026 Don't reduce the reports to semi annual!

Sent from my Galaxy

RICCIMedia — Jun 12, 2026
Subject: Comment on S7-2026-15 From: RICCIMedia Affiliation: Jun. 12, 2026 Check the history. This didn’t work then and it won’t work now. Just leave it the way it is.

Sent from my iPhone

Rich — Jun 12, 2026
Subject: S7-2026-15 From: Rich Affiliation: Jun. 12, 2026 Dear SEC,

Quarterly reporting is closer to full and fair disclosure. Please require quarterly reporting!

Thanks,

Rich Keene

Sent from my iPhone

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rich glesmer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: rich glesmer Affiliation: Jun. 12, 2026 Please keep reporting every three months. Americans need to know how the economy is doing more than twice a year.

Yahoo Mail: Search, Organize, Conquer

Rich Heller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rich Heller Affiliation: Jun. 12, 2026 Will retail investors be allowed to reach out to each company like analysts? That tips the hand in favor of professionals who get more direct access to companies than Joe main st

Richard D. Heller
Mobile: (973) 356-7666
https://www.linkedin.com/in/richheller

Richard & Barbara Heinen — Jun 12, 2026
Subject: S7-2026-15 From: Richard & Barbara Heinen Affiliation: Jun. 12, 2026 Please stick with the stricter current requirements to keep corporations in check & honest. I'm retired and can't afford to loose my savings with another Enron fraud scheme. Thank you,
Richard Heinen, Crystal Beach, Fl

RICHARD BALLOQUI — Jun 12, 2026
Subject: S7-2026-15 Comment From: RICHARD BALLOQUI Affiliation: Jun. 12, 2026 Quarterly reports need to be continued. It’s important for people to know the content and what’s going on otherwise fraud and scam.

Sent from my iPhone

Richard Breault — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard Breault Affiliation: Jun. 12, 2026 Richard Breault, systems programmer. I am an investor looking for more reporting, not less.
The efficiency gained by AI should enable monthly reporting instead of semi-annual.

Richard D Vidal — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard D Vidal Affiliation: Jun. 12, 2026 This is why you wanted Jerome Powell out so bad so you can rob us blind.

Richard Donin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard Donin Affiliation: Jun. 12, 2026 This is an underhanded, grift of epic proportions and should be ILLEGAL!

Richard Edwards — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard Edwards Affiliation: Jun. 12, 2026 Let's keep this on the level. 6 months is bogus and ripe for fraud

Richard C Edwards
Lic Assoc RE Broker
Member of REBNY

R New York

641 Lexington Avenue
Suite 2202
New York, N.Y. 10022
rcenyc@gmail.com
917-763-8768

CYBERSECURITY: Beware of Cyber Fraud. You should never wire money to any bank account that this office provides to you via email without first speaking with our office. Further, do not accept emailed wire instructions from anyone else without voice verification even if an email looks like it has come from this office or someone involved in your transaction. Call us first at a number you know to be correct for this office to verify the information before wiring any money. Be particularly wary of any request to change wire instructions you already received.

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Richard Genet — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Richard Genet Affiliation: Jun. 12, 2026 Richard Genet
CTO, Private Equity SaaS startup
Alpharetta, GA

We must maintain transparency. Do not roll-back accountability. This is so harmful. Capital is "loaned" to facilitate growth. Value growth, yes with risks, but not shrouded in secrecy to facilitate short term cash for the few.

The bulk of my worth is in our markets - I and many many others will move our money away from this system if its safeguards deteriorate.

Thank you for your service,
lets keep our markets the best in the world. Lets help grow all Americans prosperity in the sunlight.

Richard

Get Outlook for iOS

Richard Johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard Johnson Affiliation: Jun. 12, 2026 This should not be allowed. We have had quarterly reporting for many years. With AI it will be easier than ever.

Sent from my iPhone

RICHARD KRILICH — Jun 12, 2026
Subject: Comment on S7-2026-15 From: RICHARD KRILICH Affiliation: Jun. 12, 2026 Rich Krilich, retired manager, Elmhurst, IL.

Keep public companies reporting quarterly. Don't hurt the middle class any more than we have suffered already.

Richard Long — Jun 12, 2026
Subject: S7-2026-15 Comment From: Richard Long Affiliation: Jun. 12, 2026 Keep it Quarterly, please.

Richard Long
1423 Stanlake Drive
East Lansing, MI 48823
patco321@gmail.com
517-290-6966 cell/text

Richard M. Boothe None — Jun 12, 2026
Subject: File No. S7-2026-15 From: Richard M. Boothe I oppose voluntary semi-annual reporting

because investors need timely information. In fact, the SCE needs timely information, too, to monitor corporations for "funny business." So does the public. To those who say quarterly financial reporting takes time, effort, and money, I say, that's the cost of doing business in the USA, so knuckle down and file reports quarterly. Quarterly reports keep companies honest, and makes it harder to hide problems that certain corporations would prefer not come to the public's attention.

Richard Norris — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Richard Norris Affiliation: Jun. 12, 2026 My name is Richard Norris. I reside in Oklahoma and work as the treasurer for our church. We invest surplus funds in a variety of funds from which periodically withdraw for humanitarian purposes. Eliminating quarterly reporting would reduce our ability to review the performance of the companies in which we invest and thereby compromise our ability to fulfill our commitment to service. I encourage the SEC to continue requiring public companies to report quarterly as a matter of transparency for investors.

Richard Wohl — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Richard Wohl Affiliation: Jun. 12, 2026 Do not reduce the requirements for quarterly reporting. Less means less knowledge for the consumer.

Sent from my iPhone

Richard.Martino — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Richard.Martino Affiliation: Jun. 12, 2026 Richard Martino, retired engineer in MA. With all of the financial fraud committed (Bernie Madoff ring a bell?), less reporting means less transparency and better opportunity for fraud. Seniors are particularly vulnerable to significant market downturns due to living on a fixed income. This would be a huge mistake!

Sent from my iPhone

Rick and Carson Sheets — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rick and Carson Sheets Affiliation: Jun. 12, 2026 Ridiculous. As a former broker, this is insane.

Sent from my iPhone

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rick della — Jun 12, 2026
Subject: S7-2026-15 Comment From: rick della Affiliation: Jun. 12, 2026 If this preposterous policy becomes an operational policy , I will sell any and all investments that I have in the stock market and will not return until proper and timely accounting is reestablished . Even with current protocol , there is much deception and distortion .

Rick G — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rick G Affiliation: Jun. 12, 2026 As an American who relies on quarterly reports on public corporations, I am strongly opposed to eliminating quarterly disclosures of key financial information.

Please excuse any typos!

Rick Gonzalez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rick Gonzalez Affiliation: Jun. 12, 2026 My name is Richard Gonzalez and I am a retired federal employee. My retirement is significantly dependent on my stock investments and changes to the way companies are required to report earnings as the SEC is proposing will be very detrimental to managing these investments and determining the financial health of a given company. This is clearly a case of " if it's not broken, don't fix it". As citizens and investors, I strongly believe we are entitled to complete transparency and accountability of any company offering shares on the open market. I would urge the SEC to abandon the proposed change to annual or semiannual financial reporting and maintain the current quarterly reporting. This just makes good common and financial sense while maintaining the fiduciary responsibility a company has to its shareholders.

Respectfully,

Richard Gonzalez

Rick Schwein — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rick Schwein Affiliation: Jun. 12, 2026 My name is Richard Schwein. I'm a retired computer systems manager living near Philadelphia, PA. I know that businesses would like to do less reporting to save money, but longer gaps between reports opens the possibility of sloppy management practices going unnoticed.

Rick Sheehan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rick Sheehan Affiliation: Jun. 12, 2026 Public companies benefit from the investment that we give them. The ability to be able to see significant trend lines and up to date information helps investors stay informed on the health of their investments and assist both individual investors, institutional investors and their management teams give good recommendations. This 'relax and just trust me' approach will undermine confidence in the US Securities Market.

Warmest Regards,

Richard Sheehan

Rick Simpson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rick Simpson Affiliation: Jun. 12, 2026 Consistency is

everything. Keep required reporting quarterly.

Sent from my iPhone

Rick Warren — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rick Warren Affiliation: Jun. 12, 2026 Lora Warren Retired Maintain current reporting requirements

Sent from my iPhone

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rickdella — Jun 12, 2026
Subject: S7-2026-15 Comment From: rickdella Affiliation: Jun. 12, 2026 If this preposterous policy becomes an operational policy , I will sell any and all investments that I have in the stock market and will not return until proper and timely accounting is reestablished . Even with current protocol , there is much deception and distortion . You need MORE oversight, not less .

Rickey Hargrove — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Rickey Hargrove Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Public companies should be increasingly obligated to serve their shareholders in a fiduciary manner. Protecting corporate non-competitive (e.g financial performance) interests violates that obligation and investor rights, eroding shareholder protections and confidence in SEC governance. Delays in financial disclosure also prevents investors from taking mitigating measures to protect their investment or own interests.

Rita Dufour — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rita Dufour Affiliation: Jun. 12, 2026 Please don’t change required quarterly reporting of corporate financial results. We need this constant monitoring for the health of fiscal decisions.

Sent from my iPhone

Rita Harwick — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rita Harwick Affiliation: Jun. 12, 2026 PEOPLE WILL NOT BE HAPPY, KEEP QUARTERLY REPORTING.

Rita Reisman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rita Reisman Affiliation: Jun. 12, 2026 As a small investor, I feel that quarterly reporting often feels like it’s not enough information to make a good decision.
To reduce these informative reports to once a year is ridiculous. It will make it very difficult for

investors with smaller accounts, like me, to determine if they should buy, hold or sell, and all the advantages will once again go to the wealthiest investors.
Rita Reisman, former Librarian, retired

Sent from my iPhone

Rita Shrewsbury — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rita Shrewsbury Affiliation: Jun. 12, 2026 Rita Shrewsbury, retired. Corporations need to be held accountable more than 2 times per year. There is already a tremendous amount of fraud that occurs with the quarterly reporting. Do not allow this rule to be changed to reporting only 2 times per year.

Rita Shrewsbury

RJ — Jun 12, 2026
Subject: S7-2026-15 Comment From: RJ Affiliation: Jun. 12, 2026 Please use common sense, why would we not want quarterly? If reporting could be done even more frequently, that would make sense. Transparency

Sent from my iPhone

RM Jost — Jun 12, 2026
Subject: S7-2026-15 Comment From: RM Jost Affiliation: Jun. 12, 2026 I want to keep my quarterly reports. I don't want to wait six months to find out my company is not doing well.

Rose Marie Jost
Retired educator

Rob Acker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rob Acker Affiliation: Jun. 12, 2026 Good day, I cannot imaging how getting less information about a company's financial status would be a positive move. With today's computer systems it is easier than ever to assemble this info.

I encourage the SEC to stay with the current reporting guidelines

Respectfully,
Robert Acker

Greenville, MI

Sent from my iPhone

Rob Bentsen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rob Bentsen Affiliation: Jun. 12, 2026 Yes. There are too many factors that prohibit investors from making informed decisions as it is. Much can happen in a 6 month time.

Rob Comstock — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rob Comstock Affiliation: Jun. 12, 2026 The system works well now. No reason to relax the requirements. This is a terrible idea for the typical investor!

Rob Comstock, CA resident in zip 95666

Rob Comstock — Jun 12, 2026
Subject: S7-2026-15 From: Rob Comstock Affiliation: Jun. 12, 2026 4 signatures per year is hardly a burden. The rule is corralling wrongdoers. Do NOT water it down!

Rob Comstock, a voter in zip 95666 of CA

Rob Falk — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rob Falk Affiliation: Jun. 12, 2026 They have got to be kidding. Quarterly reporting is how corporations are prevented from yet more unethical methods is skimming from workers' savings and retirement. Clearly the billionaires and the trillionaire don't yet have all of the money in the world and they hope this change would bring that goal closer. Do not allow this change to go through and start imposing higher taxes on these greedy misanthropes.

Robert Falk
Attorney & Consultant
Malden, MA

Sent from my iPhone

Rob Johnson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rob Johnson Affiliation: Jun. 12, 2026 Robert Johnson (Retired) -
Lambertville, Michigan

Please do not change quarterly reporting. This will take worth away from the average investor. We need transparency to ne able to manage our investments.

Rob Kop — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rob Kop Affiliation: Jun. 12, 2026 QUARTERLY REPORTING, PLEASE....

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rob Lazarus — Jun 12, 2026
Subject: Comment on S7-2026-15 From: rob Lazarus Affiliation: Jun. 12, 2026 We need transparency not accounting short cuts.

Rob

Rob Lemont — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rob Lemont Affiliation: Jun. 12, 2026 Keeping investors in the dark as a bad idea and does not benefit anyone except the company hiding the information. Do not allow this change to go through.

Roberda McCumber — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Roberda McCumber Affiliation: Jun. 12, 2026 Please keep reporting on a quarterly basis. Timeliness is important.

Sent from my iPhone

Robert Azar — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert Azar Affiliation: Jun. 12, 2026 You may want to avoid ****ing us to death. Because dead people don't invest. Just a thought.....

Robert boyd — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert boyd Affiliation: Jun. 12, 2026 Robert Boyd - Retired Healthcare Director- Louisville, KY. I saved my entire career to have a safe and secure retirement. I do not support any changes that make my savings less secure. Quarterly reporting is important. Do not change it.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Robert campbell — Jun 12, 2026

Subject: My view on Rule S7-2026-15 From: Robert campbell Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
He SEC should be increasing transparency into public companies transparency and not reducing. One quarter is already too long to be in the dark in a company financials. Do not eliminate the quarterly filing requirement for public companies. This will be a huge mistake.

Robert Castle — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert Castle Affiliation: Jun. 12, 2026 With every sunrise, the current administration finds another way to either steal from the citizens of the US or cheat them out of their hard earned resources that are part of their planning for their future. KEEP THE REPORTING QUARTERLY!!!

Rob Castle

Robert Conley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Conley Affiliation: Jun. 12, 2026 Stop letting corporations hide money and deny the workers fair share

Sent from my iPhone

Robert Cornelison None — Jun 12, 2026
Subject: File No. S7-2026-15 From: Robert Cornelison Keep reporting stocks quarterly instead of twice a year!

Robert English — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert English Affiliation: Jun. 12, 2026 I'm retired and am counting on surviving for the rest of my life on investments. Please do not put that in jeopardy!

Robert Glenn San Socie — Jun 12, 2026
Subject: S7-2026-15 From: Robert Glenn San Socie Affiliation: Jun. 12, 2026 Keep reporting as it is. The only change I would support is moving to monthly reports with the same requirements.

Bob San Socie

Peace

Robert Greenwald — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Greenwald Affiliation: Jun. 12, 2026 Just another good dealer for the insider trading theives. And the politicians just help them and themselves. There is NO justification for this.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Robert Huber — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Huber Affiliation: Jun. 12, 2026 With today's ability to use faster applications, we should be financial results early (every month) not later semi-annually. Changing from quarterly to every 6 months would be absurd and likely enable criminal behavior. The SEC should then be held accountable for that fraud both civil and criminal charges.

Sincerely,

Robert J Huber

Sent from my iPhone

Robert Kiser — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Robert Kiser Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:I think we have the right to free speech the don't have the right to cap information

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Robert Kountz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Kountz Affiliation: Jun. 12, 2026 No No No! This is legalized theft buy the SEC!

Sent from my iPhone

Robert Melone — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Melone Affiliation: Jun. 12, 2026 As investors that support these companies, we have the right and NEED to see how they are doing and see their quarterly results.

Sent from my iPhone

Robert Raymond — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Raymond Affiliation: Jun. 12, 2026 As an individual investor looking to make wise choices in my retirement with MY money — please stop playing with it and allow me to make wise choices based on quarterly reports. Do BOT make a change - this will only benefit those that are already super wealthy.
Thank you
Brenda Raymond
3456 Heron Pointe court
Waterford Mi 48329

Sent from my iPhone

Robert Sabetto — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert Sabetto Affiliation: Jun. 12, 2026 I oppose it. History and data show that the proposed change won't benefit investors. Many of us have life savings tied to investments; the risk of losing what we've earned from this change is substantial. Leave it alone.

Robert Sabetto
Chicago, IL
773.472.2924

Sent from my iPhone

ROBERT smalley — Jun 12, 2026
Subject: S7-2026-15 From: ROBERT smalley Affiliation: Jun. 12, 2026 Robert Smalley, retired factory laborer, Geneva, Ohio, 44041. It seems good times on Wall Street don't trickle down like the bad times do. Please consider my comment against the reduction of the number of fillings.

Robert Weisner — Jun 12, 2026
Subject: S7-2026-15 Comment From: Robert Weisner Affiliation: Jun. 12, 2026 Transparency is essential when investing in publicly traded companies and timely information is essential. Do not remove the quarterly reporting requirement.

Sent from my iPhone

Robert Wells — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robert Wells Affiliation: Jun. 12, 2026 Keep America as a leaders. Keep things stable. Don't go to such an archaic process. Everyone depends on it. Regular reviews keep things fluid for everyone.
Quarterly just makes common sense.

Thanks,

Robert Wells
141 Del Medio Ave, Mountain View, CA 94040

Roberta Shoemaker-Beal — Jun 12, 2026
Subject: Comment regarding S7-2026-15 From: Roberta Shoemaker-Beal Affiliation: Jun. 12, 2026
Dear SEC Staff,

Are current “financial reporting actions of corporations” being considered that could be a step toward making “official #InsiderTrading” look more legal?
The Securities and ExchangeCommission needs to look into any such possible legislative changes as defined and discussed by the KeepItQuarterly.org group, which is focusing its attention on reporting such financial changes, now required by law.

Thank you for your attention to these curious changes in financial accounting that look suspicious to this aware and concerned citizen.

Thank you for your attention to these proposed actions very quickly. Please inform a wider number of concerned citizens.

Please keep me informed, at this email address, as to any official posted announcements of actions regarding S7-2026-15.
Thank you.
Dr. Roberta Shoemaker-Beal

🌈🍀 The Creatas Center Wimberley, Texas
Sent from my iPhone
512-648-1006

Robin Evans — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robin Evans Affiliation: Jun. 12, 2026 I’m opposed. Just one more way the Trump administration wants to disempower US citizens.

Sent from my iPhone

Robin Mayerat — Jun 12, 2026
Subject: S7-2026-15 From: Robin Mayerat Affiliation: Jun. 12, 2026 Really???? Promoting more dishonesty, corruption, taking more and more from the poor or the families about to be poor? How much ****ing money do you need? Did you never hear the saying “you can’t take it with you”? Disgusting.

Robin Munroe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Robin Munroe Affiliation: Jun. 12, 2026 No no. O no no going back. We have learn this is detrimental to our society. Do not backslide.
Expectation is to vote no,

NO WAY!

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robin ramirez — Jun 12, 2026
Subject: Comment on S7-2026-15 From: robin ramirez Affiliation: Jun. 12, 2026 If reporting is not done quarterly, it’s not really a safe Investment. In this day and age, we should be able to do it as often as we feel is appropriate.

Robin Ramirez

Get Outlook for iOS

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rockranch — Jun 12, 2026
Subject: S7-2026-15 From: rockranch Affiliation: Jun. 12, 2026 I remember the damage and the people that suffered under the previous rules. By going back to those old rules if only reporting every 6 months, you're inviting the same kind of suffering.

Please
 do not change the reporting rules. People's lives depend on reporting being more frequent so that corporations are held more accountable.

Sincerely,
Frances A Hogan, MD

Yahoo Mail: Search, Organize, Conquer

Rocky Davis — Jun 12, 2026
Subject: S7-2026-15 From: Rocky Davis Affiliation: Jun. 12, 2026 You should be reporting monthly!!!

Sent from my phone ... It's tough being in "The Moment" ... when everything is done on this Darn thing!

Rod Grzadzieleski — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rod Grzadzieleski Affiliation: Jun. 12, 2026 Businesses run

financials monthly for internal control. Therefore, there isn’t a lot of savings. Please continue quarterly statements.

Sent from my iPhone

Roger Davidson — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Roger Davidson Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
There is already a significant gap between retail and institutional investors as far as access to information to make investment decisions. Quarterly information ensures that the most stale information a retail investor can have is only three months old while this new proposal would broaden that gap to six months. The burden placed on companies to report quarterly instead of biannually is not significant compared to the loss of information to retail investors. Our U.S. markets are the pride of the world because people think they are buying and selling on a fair playing field. Don't harm our markets.

Roger Edwards — Jun 12, 2026
Subject: S7-2026-15 Comment From: Roger Edwards Affiliation: Jun. 12, 2026 Stop this action. It supports corruption.

Yahoo Mail: Search, Organize, Conquer

Roger Storms — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Roger Storms Affiliation: Jun. 12, 2026 Please don’t change the reporting procedures. Many of us are depending on our savings for retirement income!

Roger Storms,
Pioneer Bible Translators, Church Partnerships
Pastor Emeritus
Compass (Chandler) Christian Church
1825 South Alma School Road
Chandler, AZ 85286
This e-mail and any file(s) transmitted with it, is intended for the exclusive use by the person(s) mentioned above as recipient(s). This e-mail may contain confidential information and/or information protected by intellectual property rights or other rights. If you are not the intended recipient of this e-mail, you are hereby notified that any dissemination, distribution, copying, or action taken in relation to the contents of and attachments to this e-mail is strictly prohibited and may be unlawful. If you have received this e-mail in error, please notify the sender and delete the original and any copies of this e-mail and any printouts immediately from your system and destroy all copies of it.

Sent from my iPhone

Ron Chan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ron Chan Affiliation: Jun. 12, 2026 Quarterly Accounting. Protect investors

Sent from my iPhone

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ron fox — Jun 12, 2026
Subject: S7-2026-15 From: ron fox Affiliation: Jun. 12, 2026 Ronald Fox
Consultant Ron Fox Media -

To whom it may concern,
doesn't it seem impractical to change something that works well and serves all stake holders?
Quarterly reporting dissuades bad actors from ill intentions and fraud.
You have an obligation first to investors and 3rd parties. ceos are last for a reason.
Quarterly reporting is letting the sunlight in.

Thank you.

“A goal without a plan is just a wish.”
— Antoine de Saint-Exupéry

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https://www.ronfoxmedia.com/author.html

Ronald Fox
Fox Media

www.RonFoxMedia.com
ronfoxmedia@gmail.com

Ron Grohe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ron Grohe Affiliation: Jun. 12, 2026 My name is Ronald E Grohe. I am retired and am a personal investor. I see no good reason to change reporting from monthly/quarterly to semi-annual. Trading in stocks is dependent on having current financial information. Leave the reporting as it is. No change needed.

Ron Jeason — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ron Jeason Affiliation: Jun. 12, 2026 Enough of this administration and their rich friends taking over everything just so they can keep their ulterior motives secret. We all know what they're up to.

Ron Jeason — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ron Jeason Affiliation: Jun. 12, 2026 Enough of thie adminitration and their rich friends taking over everyhing just so they can keep their motives secret.

Ron Massie — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ron Massie Affiliation: Jun. 12, 2026 Please Tell The SEC To Please Keep It Quarterly.

RON MOXLEY — Jun 12, 2026
Subject: Comment on S7-2026-15 From: RON MOXLEY Affiliation: Jun. 12, 2026 I'm Ron Moxley, a retired mental health worker who opposes the removal of quarterly reporting. Please continue the current policy for the health of the economy.

Sent from my iPhone

Ron Sommer — Jun 12, 2026
Subject: S7-2026-15 From: Ron Sommer Affiliation: Jun. 12, 2026 Keep the current system. I like when CEOs are worried, goes with the big bucks! In my organization, the CEO required his directors to sign an internal document that was part of their annual review. Keeps everyone accountable

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ronald colvin — Jun 12, 2026
Subject: S7-2026-15 Comment From: ronald colvin Affiliation: Jun. 12, 2026 Why would this be a worthwhile idea, when history alone tells us it is not. There will and always has been those that obtain some or all the information early, make money, while the rest as before lose. Please do not make this mistake again.

Sent from my iPhone

Ronnie Loyd — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ronnie Loyd Affiliation: Jun. 12, 2026 Leave it like is

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ronsryd — Jun 12, 2026

Subject: Comment on S7-2026-15 From: ronsryd Affiliation: Jun. 12, 2026 Absolutely do NOT make it easier to steal....

Sent from my Galaxy

Roosevelt Banks — Jun 12, 2026
Subject: S7-2026-15 Comment From: Roosevelt Banks Affiliation: Jun. 12, 2026 Keep Quarterly Reporting! It would be a disservice to the investors

Sent from my iPhone

Rory Burch — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Rory Burch Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:The economic value of the stock market is that it coordinates capital with worthwhile investment. Higher yields, as measured by dividends or increased stock price, bring more capital, resulting in a virtuous cycle.

Purposely making it more difficult for capital to see the books of the company will result in decreased investment, when the Golden Rule savings rate would suggest we should be investing far more of our GDP.

Rosanne Facktor — Jun 12, 2026
Subject: S7-2026-15 From: Rosanne Facktor Affiliation: Jun. 12, 2026 There is too much corruption in our corporations, as every CEO is just working to increase short term profits. This attitude can breed fraud. Keep the Quarterly Reporting, and Require the CEO signs to bear full responsibility.

As a financial corporate lender, we were often looking and asking questions about Financials, to ensure our clients were honest. Our government should require the quarterly, signed reporting to ensure honesty. We cannot afford another Enron fiasco.

Sincerely,
Rosanne Facktor
140 Clapper Lane
Holly Springs, NC 27540

Rose Bet — Jun 12, 2026
Subject: S7-2026-15 From: Rose Bet Affiliation: Jun. 12, 2026 Rose Bet, Commercial Sales Manager, FL

Quarterly Reports are necessary for Transparency of Actions taken by the Officers of the Company and to Verify the Company's Actual Status and Viability.

Why give them more opportunities to do wrong? Haven't we learned from the past? ENRON, anyone??? Do we really want to have a 2.0 of that fiasco happen again?? If anything we need it to be monthly reporting with harsher penalties for any wrongs they commit like skimming off the top or insider trading or profit vs income manipulation. Why give the rich any more opportunities to become richer at the expense of the poor people's backs? Please please please do not pass this new policy!! I do not agree to this!

Rose Griffiths — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rose Griffiths Affiliation: Jun. 12, 2026 Retired after 38 years of grueling work. Keep it QUARTERLY! There is too much at stake and now more than ever people need to be monitored for safety.

Rose Troie — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rose Troie Affiliation: Jun. 12, 2026 Quarterly reports are necessary for small investors to keep track of and adjust their dollars and make any adjustments the need to make before their hard earned cash is lost. Also it keeps businesses on top of their profit and loss status.

Rose Troyer — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rose Troyer Affiliation: Jun. 12, 2026 Accountability is a must!!

Please do not change the reporting standards!

Thank You
Rose Troyer

Sent from Gmail Mobile

Roseann Milano — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Roseann Milano Affiliation: Jun. 12, 2026 Do not change the rules. Quarterly reporting has proven to be best firxthexAmerican public.

Sent from my iPhone

Roseann Tibbott — Jun 12, 2026
Subject: S7-2026-15 Comment From: Roseann Tibbott Affiliation: Jun. 12, 2026 This should be done MONTHLY!

Sent from my iPad

Rosemary Denson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rosemary Denson Affiliation: Jun. 12, 2026 Rosemary Denson, retired judge and Naval JAG officer.
We need to keep this reporting because it affects our livelihood.

Rosemary Mabeus — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rosemary Mabeus Affiliation: Jun. 12, 2026 I am a retired school teacher and I have some of my money invested in the stock market and I know that my state sponsored pension program is also invested in the stock market. I want quarterly reports required from all companies. This has been done for at least the last 50 years and needs to continue for the good of the investors! My retirement income depends on this! Rosemary Mabeus

Sent from my iPhone

Ross Dowdy — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ross Dowdy Affiliation: Jun. 12, 2026 Who is really pushing for this change, something that didn’t turn out very good before! I don’t think the every day people want this because they will have more to lose! The old saying “Follow the money “ will tell the truth! I am retired and do not have much investment in the market, but I do not want to lose what little I have! Ross Dowdy Lindeside West Virginia

Sent from my iPad

Rowan Sampson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Rowan Sampson Affiliation: Jun. 12, 2026 Rowan Sampson retired Chester Springs PA. Deregulation makes no sense in this area. We need federal guard rails to protect normal people from bad actors. We need more regulation like too big to fail and more guide rails for AI.

Roxanne Frame — Jun 12, 2026
Subject: S7-2026-15 Comment From: Roxanne Frame Affiliation: Jun. 12, 2026 I am simply a worried American. This will make it easier to cheat and withhold information for twice as long. I am a retiree and therefore invested in the stock market. Companies need to be responsible to us. Roxanne Frame, 77 year old female and collecting retirement and Social Security. Please give no chance of hiding bad info for half a year.

Roxanne

Roxanne Magana — Jun 12, 2026
Subject: S7-2026-15 From: Roxanne Magana Affiliation: Jun. 12, 2026 .....

Roxanne Saldivar — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Roxanne Saldivar Affiliation: Jun. 12, 2026 Quarterly reporting promotes transparency, accountability, and informed investment decisions by providing timely financial information, allowing investors to identify opportunities and risks before they become significant issues. Most retirement funds are here. If people lose money there will be a huge burden on the government and we will have the return of big government.

Think hard one

Roxy Ruiz — Jun 12, 2026
Subject: S7-2026-15 From: Roxy Ruiz Affiliation: Jun. 12, 2026 Keep the reporting transparent!

Sent from my iPhone

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rturyn — Jun 12, 2026
Subject: S7-2026-15 Comment From: rturyn Affiliation: Jun. 12, 2026 Richard Turyn, Esq (retired law partner). It will be even more impossible to make decisions about reirement funds I depend on, if required quarterly disclosures aren't kept mandatory.

Rudy Calderon — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Rudy Calderon Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission.
Investors need clarity and to be informed of decisions companies are taking that affect our investments.

Russell King — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Russell King Affiliation: Jun. 12, 2026 My name is Russell King from NE Ohio. Reducing the times that businesses report there earnings, etc will decrease the ability of my portfolio managers to adjust my portfolio effectively for optimum gains. Leave the reporting quarterly.

Rusty — Jun 12, 2026
Subject: S7-2026-15 Comment From: Rusty Affiliation: Jun. 12, 2026 Keep Quarterly Reporting!

L&R

Ruth Barnett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ruth Barnett Affiliation: Jun. 12, 2026 Keep it as is ! Most people don't get company pensions anymore to supplement their social security so they need all the growth and investment information possible to be able to retire.
Biannual reporting is lazy and asinine.
Ruth Barnett
Retired, Bellevue NE

Ruth Cruz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ruth Cruz Affiliation: Jun. 12, 2026 We need transparency. Keep the Quaterly reporting.
Ruth C - Budget Analyst
From SC

Ruth Hardin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ruth Hardin Affiliation: Jun. 12, 2026 Ruth Hardin
Retired - With reporting every half of a year, I could lose money and not know.

Ruth Karcher — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ruth Karcher Affiliation: Jun. 12, 2026 I am Ruth Karcher of Brandon, Iowa, mainly retired from a long accounting career. I feed and shelter an assortment of animals on my country acreage. It's a peaceful life now. I have saved a bit because Social Security is not a given anymore, regardless of how much was taken from my paychecks for over 50 years.

Losing a big part of what I've saved for my last years would be dreadful. I have earned my peace and measure of security. Please don't take my dignity after all I have done to volunteer help tol others in need all of my life. Do as your conscience leads you. Keep the reporting as quarterly, not loosened and degraded to semi-annual.

Thank you for hearing my plea.

Ruth Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ruth Smith Affiliation: Jun. 12, 2026 Ruth Smith. 47 pinerose Dr. Weaverville, NC 28787. Please keep the reporting quarterly so that individual investors can better attune their investments

Get Outlook for Android

Ruth Votaw — Jun 12, 2026
Subject: S7-2026-15 From: Ruth Votaw Affiliation: Jun. 12, 2026 We need transparency. Delaying financial reporting delays transparency. Imagine if CEOs hid the crash of 2008 an extra 6 months.

Ruth Willson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ruth Willson Affiliation: Jun. 12, 2026 I am not a Wall Street insider. I am an ordinary person who believes the rules should protect everyday investors, not make it easier for corporations to hide problems until it is too late.
This change would not protect investors. It would weaken transparency. Public companies benefit from access to public markets, and with that privilege should come the responsibility to keep the public informed on a regular basis. Less frequent reporting could
make markets less stable. Investors rely on current information to make decisions. If companies only report once or twice a year, bad news may build up longer before the public learns about it. That could lead to bigger surprises, sharper market reactions,
and less trust in the system. The argument that quarterly reporting is too burdensome does not outweigh the need for transparency. If a company is asking the public to invest in it, then the public deserves regular updates. Reducing reporting requirements
may help corporations, but it puts ordinary investors at a disadvantage. I urge you to oppose any effort that weakens public reporting standards. Investors deserve more transparency, not less.
Sincerely, Ruth Willson

Yahoo Mail: Search, Organize, Conquer

Ruth Ziel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Ruth Ziel Affiliation: Jun. 12, 2026 My name is Ruth Ziel, retired RN. I am an investor through a financial institution. I look at those quarterly reports. Why should only insiders have access to this information more frequently than me? These reports help me be better informed when I meet with my financial advisor. Just recently we took our RMD early because the market was at a high point. Without this information we would not have known.

Ruth Ziel

S Boutot — Jun 12, 2026
Subject: Comment on S7-2026-15 From: S Boutot Affiliation: Jun. 12, 2026 Small investor who wants the SEC to Keep the reporting quarterly. It's hard enough with all the market ups and downs. Just trying to scratch out some safety in retirement.

Sent from Gmail Mobile

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s Falcone — Jun 12, 2026
Subject: S7-2026-15 Comment From: s Falcone Affiliation: Jun. 12, 2026 It is a foundational tenet of a participatory democracy that its citizens are not merely observers, but active, informed stakeholders in the decisions that shape their collective future. For this engagement to be meaningful and effective, access to pertinent information, delivered on a timely and consistent basis, is absolutely paramount.

Our capacity as individuals and as a community to consider and implement appropriate actions is directly proportional to the transparency and promptness with which critical developments are communicated. This principle becomes especially salient when addressing matters of economic or fiscal consequence. When significant financial information, which directly impacts household budgets, investments, and long-term planning, is subject to delays stretching for as long as six months, it creates an untenable situation. Such prolonged opacity not only fosters an environment of uncertainty but actively obstructs sound financial stewardship, potentially leading to missed opportunities, avoidable losses, and significant personal distress.

The ramifications of withholding vital data extend beyond individual inconvenience; they erode public trust, diminish accountability, and ultimately hinder the collective progress of our community. We advocate for a comprehensive commitment to proactive disclosure and a robust framework for timely communication, ensuring that all citizens are adequately equipped to make informed choices and participate constructively in their governance.

S Falcone Broomall, PA

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s g — Jun 12, 2026
Subject: Comment on S7-2026-15 From: s g Affiliation: Jun. 12, 2026 Quarterly reporting is a minor inconvenience at worst. Keep reporting. Transparency ensures a steady hand at the wheel and openness to investors. To advocate for less is a violation of fiduciary responsibility.

S Muir — Jun 12, 2026
Subject: S7-2026-15 Comment From: S Muir Affiliation: Jun. 12, 2026 Urging you to Keep Quarterly Assessment and Reporting. I worked regularly with the SEC in a past position in the investment industry and now rely on my own retirement funds to support me. Reducing oversight reporting to a mere every 6 months would be fatal.
Thank you for Keeping Quarterly Reporting!

Sam Muir
Retired Blue Sky Officer
Counting on vital, continued Stability.
Promethia@icloud.com

Sent from my iPhone

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s. blackwolfe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: s. blackwolfe Affiliation: Jun. 12, 2026 I do not understand why, just the **** are We the People allowing this. How many felonies has this group of nazis committed? And yet, here we are suffering the consequences of those who can do, should, but haven't the nut sacks to do it. Remove this violent offenders PHYSICALLY!!!!! Good gawd...if it had been Obama, Biden or any other President, like Nixon, would have been held accountable. We are molly coddling these inept fools who are not only destroying our country, but putting THE WORLD against us due to there stupidity.
Why are we taking so long? And don't tell me it takes time.
We have WASTED far too much precious time.
Pull thumb.

Sabrina B Individual Investor — Jun 12, 2026
Subject: File No. S7-2026-15 From: Sabrina B Investment decision making and management requires company reporting that is timely (not stale), accurate, complete, truthful, and transparent --- dropping quarterly reporting requirements goes against all of the aforementioned needs. Individual investors already face many obstacles in the investment "arena" why intentionally add more?

SAL BROWN — Jun 12, 2026
Subject: S7-2026-15 Comment From: SAL BROWN Affiliation: Jun. 12, 2026 Quarterly reporting is essential.

Yahoo Mail: Search, Organize, Conquer

Sally Bair Taxpayer — Jun 12, 2026
Subject: File No. S7-2026-15 From: Sally Bair Quarterly. Nothing more. Nothing less.

Sally Barclay — Jun 12, 2026
Subject: S7-2026-15 From: Sally Barclay Affiliation: Jun. 12, 2026 I support 4 reports each year! Look what happened with Enron and that showed quarterly reports are necessary and critical to investors. Don’t go easy on corporations and make investors pay the price!

Sally Barclay
Wilmington, DE
Retired Investor

Sent from my iPhone

Sally Faries — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sally Faries Affiliation: Jun. 12, 2026 The more information, the better. Never trust people who are not transparent.

Sent from my iPhone

Sally Fox — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sally Fox Affiliation: Jun. 12, 2026 Sally Fox, retired. This is ridiculous and sounds dishonest and devious to me. About like everything the government is doing today. These organizations should be making themselves more, not less transparent. Helping yourselves, screwing the American people.

Sally King-Gilreath — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sally King-Gilreath Affiliation: Jun. 12, 2026 Quarterly reporting is essential to consumer trust and historically leads to better markets. I oppose the plan to change reporting to semiannually. We see corruption daily. Having the CEO sign off on the quarterly reports has some accountability. I'd go a step forward and require all corporate officers to sign the reports with criminal penalties attached for failure to investigate the accuracy of the report as well as knowingly signing a false or misleading report.

Sally King-Gilreath
Silence Is Not An Option
Sent from my iPhone

Sally M — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sally M Affiliation: Jun. 12, 2026 Keeping reports quarterly will keep companies on their toes. And, most of us can't afford to lose part of our retirement savings.

Sam & Janice Penny — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sam & Janice Penny Affiliation: Jun. 12, 2026 I find it appalling that the SEC would even consider semi-annual statements rather that quarterly statements for public companies to report their financial results to these who have investments with those companies. In a world where markets change quickly, consumers need to have a regular accounting of how their investments are performing and the ability to act upon those changes when they receive notice. Not everyone uses the internet to access that information. My bank sends me monthly statements as do all my utilities, phone providers and credit cards. The public companies who handle a major part of my financial future - including my retirement funds have to track those funds on a day to day basis and can certainly afford to continue with formal quarterly statements to their customers. Samuel Penny - Retired Electronic Technician.

Sam Stedman — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Sam Stedman Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I manage my own investments, and I have done pretty well the last few years, despite all the craziness. Hiding what companies are making and losing means only insiders are investing, the rest of us are just gambling. Deny this rule, or little guys like me will just pull our investments and go for hard assets and foreign stocks.

Samantha Carr — Jun 12, 2026
Subject: S7-2026-15 Comment From: Samantha Carr Affiliation: Jun. 12, 2026 You will be harming all but the very few who will use insider information to trade. Insider trading is illegal and should remain so and under control by reporting regularly. It is the minimum.
Samantha Carr

San Panteleone — Jun 12, 2026
Subject: S7-2026-15 Comment From: San Panteleone Affiliation: Jun. 12, 2026 confidence in the stock market is accomplished by making sure that all have access to the same information. These changes will destroy the market and xfer wealth to white collar execs. Paul Ludwick, retired, all my retirement except SS is invested in the stock market. Don't **** things up.

Sandi Hebley — Jun 12, 2026
Subject: S7-2026-15 From: Sandi Hebley Affiliation: Jun. 12, 2026 Accountability is crucial! Gotta keep ‘em honest!

Sent from my iPhone
Sandi Hebley

Sandi Lugiewicz-kilian — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sandi Lugiewicz-kilian Affiliation: Jun. 12, 2026 I need quarterly reports. I do not want semi annual reports. It will wreak havoc with my portfolio

Sandi

Sandra Chute — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sandra Chute Affiliation: Jun. 12, 2026 My name is Sandra Chute, I’m from Minneapolis, MN and I’m retired. I am very concerned at the potential for a lessening of financial disclosure requirements the SEC is proposing. With the amount of fraud that is continually being reported, the idea of repealing quarterly reporting and simply relying on the truthfulness of corporations is naive and unrealistic. Global finances move at swift paces and

delaying reporting can have significant impacts on the stability of our economy as a whole and my personal finances as well. I strongly disagree with this consideration and hope you do the right thing and drop this idea.

Please do the right thing.
Sandra Chute

Sent from my iPhone

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sandra henry — Jun 12, 2026
Subject: S7-2026-15 Comment From: sandra henry Affiliation: Jun. 12, 2026 Sandra Henry, RN retired...but not really. I worked in hospitals at bedside until my body couldn't anymore. I stepped away at 70 to care for family. I struggled to save for retirement. Every penny counts. I have continued to make do, go without but cannot keep up with inflation. I need to see exactly how much money I have when I need to make an expensive changes. (eg. ADA ramp to house, ADA bathroom, new roof, etc.) A nursing home is not an option for my husband. It would completely wipe out my savings in months. Please do not let them hide what they are doing.

Sandra Kay — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sandra Kay Affiliation: Jun. 12, 2026 No

Sent from my iPhone

Sandra Lourie — Jun 12, 2026
Subject: S7-2026-15 From: Sandra Lourie Affiliation: Jun. 12, 2026 We need more accountability not less! This whole administration is so corrupt, it’s mind blowing what they are trying to do! Please stand with the people and don’t let the corporations and billionaires take even more from the American people!

Sent from my iPad

Sandra McLin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sandra McLin Affiliation: Jun. 12, 2026 Sandra McLin Independent Insurance agent Please stop enabling these corporate grifters.

Sent from AT&T Yahoo Mail on Android

Sandra Rooney — Jun 12, 2026
Subject: S7-2026-15 From: Sandra Rooney Affiliation: Jun. 12, 2026 Please continue with quarterly reports. This allows me to be better able to plan my financial situation. Thank you.

Sent from my iPhone

Sandra Stoffel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sandra Stoffel Affiliation: Jun. 12, 2026 Sandra Stoffel, Retired.
Corporate insiders already have an unfair advantage over us ordinary investors'

Sandra Urgo — Jun 12, 2026
Subject: Keep it quarterly, duh!!! From: Sandra Urgo Affiliation: Jun. 12, 2026 Sandra Urgo, Vice President, The Land Conservancy of NJ. I am extremely opposed to allowing corporate America to fit its constituency with blindfolds. This is an outrageous proposal. Why would we return to the 1950's??!! Protect Americans! Corporations are already way too powerful. After working their entire lives, Americans should not face uncertainty in retirement. Quarterly reports please! Do your jobs!
Best,
Sandra Urgo

Sandy Carroz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sandy Carroz Affiliation: Jun. 12, 2026 It is imperative that quarterly reports are made. Smaller window of time when fraud and wasteful spending is occurring. Less time for government and businesses to cook the books. It's the only way to keep them honest. Frankly the reports should be monthly. There is way too much fraud.

Sandy Weinstein — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sandy Weinstein Affiliation: Jun. 12, 2026 NO!, It is time for the SEC to stop playing around with people's money, Keep it Quarterly, more information, better for investing in non corrupt companies, and companies that are doing the right thing by it's investors. Quarterly!

Sanya Lalani — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sanya Lalani Affiliation: Jun. 12, 2026 No! This is nothing but a power play to keep the rich rich and the poor poor. Full transparency is needed in public trading to keep trust in the system. Without trust our system fails.

Sara Brooks — Jun 12, 2026
Subject: S7-2026-15 From: Sara Brooks Affiliation: Jun. 12, 2026 Being rich doesn't always make you unaccountable for your actions. Or at least it shouldn't. Report as required. Stop trying to change more of the rules for the wealthy!

Sara D — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Sara D Affiliation: Jun. 12, 2026 Sara Dombroske, retired, Michigan. My investments are supporting me in my retirement. I need timely (quarterly, not semiannually) reporting so that I can preserve my fund and my future.

Sara Demetry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sara Demetry Affiliation: Jun. 12, 2026 Please do not change reporting to twice a year from quarterly. This has not gone well in the past and people can't afford to lose large portion of their savings when social security is also being threatened.

Sara J. Demetry, LICSW
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"We can do small things with great love." Mother Theresa

"If you don't become the ocean, you'll be seasick every day" - Leonard Cohen

"Protect the earth. Live simply. Act with compassion. Our future depends on it" - HH the 17th Karmapa

"The deeper the sorrow, the greater the joy"- William Blake

Sara Kreiling — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sara Kreiling Affiliation: Jun. 12, 2026 Keep the quarterly reports! My dad was from the Greatest Generation, only had a high school degree but made enough and invested enough to send 4 kids through 4 year-colleges, one bring private (me at Gallaudet). That wouldn't have been possible with twice a year investment reports!
Sara Kreiling

Sarah Bush — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sarah Bush Affiliation: Jun. 12, 2026 Sarah Bush. Delaware Ohio
I have submitted 10K's and 10Q's in the past. I know that the stockholders appreciate the information in a timely manner (quarterly). I was trained by the SEC institute.

Requiring quarterly reports is so important to watch volatility in companies. if reviewing and checking these reports is your issue train AI to check them. Keep reporting requirements as they are!

Sarah Bush

Sarah Hubbach — Jun 12, 2026
Subject: S7-2026-15 From: Sarah Hubbach Affiliation: Jun. 12, 2026 Do not do this! I know somebody personally whose life was wrecked by the whole Enron scandal. That woman died completely bankrupt. She lost her house that she raised her children inand everything in it.

Sent from Sarah's iPhone

Sarah Wallbaum — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sarah Wallbaum Affiliation: Jun. 12, 2026 Sarah Wallbaum, Mission, Kansas, retired. I very much appreciate and value the quarterly reports of the companies that comprise my portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sarah Wallbaum

Saul Anton — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Saul Anton Affiliation: Jun. 12, 2026 It is absolutely crazy to give less information to investors than they have. It will increase volatility, capital misallocation, and fraud.

Saurabh Gupta — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Saurabh Gupta Affiliation: Jun. 12, 2026 With AI and automations available there should be hardly any cost and effort for companies to provide their performance data on a more regular basis. Make it a monthly requirement.

Saurabh Gupta

Schandra Wiltse — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Schandra Wiltse Affiliation: Jun. 12, 2026 More frequent financial reporting helps keep corporations honest.

Sincerely,

S. Wiltse

Sent from my iPhone

Scott — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Affiliation: Jun. 12, 2026 It's not broken. No fix is needed.

Scott Batten — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Batten Affiliation: Jun. 12, 2026 All information legally required to be submitted to the government should also be available to the people. It seems something like reducing the number of mandatory reports by executive fiat would be counterintuitive to freedom of information. If the companies want to trade publicly, all of their shareholders should have all available information.

Sent from my iPhone

Scott Bellefleur — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Bellefleur Affiliation: Jun. 12, 2026 The little guy gets screwed all the time by Wall Street. Let's help, not hurt the small retail investor. We need more reliable information from companies on a timely basis. Also, the SEC should be enforcing rules about CEOS's misleading the investors. Not looking the other way.
Scott Bellefleur small business owner/stock market investor.

Scott Bernstein — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Bernstein Affiliation: Jun. 12, 2026 There is zero reason to change the current rules. Public companies need to provide timely information to their investors and the public. PERIOD.

Scott Bowers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Scott Bowers Affiliation: Jun. 12, 2026 Scott Bowers. IT Admin, Shawnee ks.

This type of action hurts the majority of the population only the mega rich can afford this type of action.

Please stop trying dismantle the middle class.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Scott Brodbeck — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Scott Brodbeck Affiliation: Jun. 12, 2026 Keep the figures quarterly.

Sent from my iPhone

Scott Crowe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Scott Crowe Affiliation: Jun. 12, 2026 Dear SEC,

I am writing to express my strong support for maintaining the current quarterly financial reporting requirements for publicly traded companies.

As an investor, I believe these reports are essential for effective portfolio management and transparency. Given the concerns regarding the long-term stability of Social Security and the challenges many face in saving for retirement, it is vital that individual investors have access to regular financial data. Removing these regulations would force investors to manage their savings without the necessary information to make informed decisions.

I urge you to keep the quarterly reporting requirement intact to protect the interests of those who entrust their financial future to the public markets.

Best regards,

Scott Crowe
Huntley, IL

Scott Currey — Jun 12, 2026
Subject: S7-2026-15 From: Scott Currey Affiliation: Jun. 12, 2026 I strongly support reporting each quarter and keeping CEO's accountable. I employed you to keep the current reporting standards.

Thank you,

Scott Currey
Member Manger

Habits For Health, LLC

www.HabitsForHealthNow.com
(858)733-0545 cell
(854)300-4008 Office

Nothing Tastes As Good as healthy feels

Sent from my iPhone

Scott Daniell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Daniell Affiliation: Jun. 12, 2026 Report my earnings quarterly.

Scott Daniell

Sent from AT&T Yahoo Mail on Android

Scott Kochenower — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott Kochenower Affiliation: Jun. 12, 2026 If anything we need more reporting from companies, quarterly is a bare minimum to maintain onsite on the health of a company
In today's world of computers running the financial reports is not that difficult so maintaining the requirement to report these numbers every 3 months is not a burden. Companies are already running the numbers far more frequently to be able to make adjustments so asking for transparency 4 times a year is not to much.

Scott Kochenower

scott

Scott Miller — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Scott Miller Affiliation: Jun. 12, 2026 Scott Miller, working class, South Carolina, please maintain the quarterly reporting for the millions of people who rely on this information to support future plans affecting work, they're families lives, their retirement. A 6 month interval is to long.

Scott P Reid — Jun 12, 2026
Subject: S7-2026-15 Comment From: Scott P Reid Affiliation: Jun. 12, 2026 I'm 75 years old and depend on my investments for daily cost of living. Quarterly reports are important tools for me to keep tabs on my hard earned money.

Best regards,

Scott

Sean Bai — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sean Bai Affiliation: Jun. 12, 2026 Why is the SEC treating the public retail sector like idiots? You are protecting the rich, institutions and politicians, at the expense of the public by limiting access to company financial information. Whoever proposed this change is to be investigated. Whoever lobbied for these changes need to be investigated and persecuted.
Xiang Bai

Sean Breen — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Sean Breen Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Disclosure is critically important; full disclosure is paramount.

How can an advisor be a fiduciary IF they do not have access to complete information ?

Sean D — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sean D Affiliation: Jun. 12, 2026 I cannot afford the high risk of losing so much value in my hard earned life savings for my retirement. Please keep the reporting rules in place as they are! 🙏

Sent from my iPhone

Sean Little — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sean Little Affiliation: Jun. 12, 2026 What the ****!!!

Sent from Sean Little's iPhone

Selena Sasser — Jun 12, 2026
Subject: S7-2026-15 Comment From: Selena Sasser Affiliation: Jun. 12, 2026 Timely information is critical for investors. Please keep quarterly reports.
Thank you,

Selena Sasser

Professor

Shanita Chase — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shanita Chase Affiliation: Jun. 12, 2026 Do not change the reporting. That does not benefit the majority of investors.

Sent from my iPhone

Shannon Fleetwood — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shannon Fleetwood Affiliation: Jun. 12, 2026 Hello,

Shannon Fleetwood, marketing director, GA. Like millions of other people, I have retirement investments and invest in the stock market weekly. I count on both avenues for part of my income as millions do. History proves your proposal would harm people. Investors like me count on great reporting. Please keep the current reporting rules. Thank you for your time.

Sincerely,

Shannon Fleetwood

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Shari Neu — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shari Neu Affiliation: Jun. 12, 2026 Shari, technical trainer and curriculum writer. Rochester, ny. There really isn't any reason to change it. It's working just fine and if anything perhaps make it monthly. When you have high frequency disclosure it allows markets to gradually adjust to emerging risks rather than facing sudden shocks.

Regards,
Shari

Sharon — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sharon Affiliation: Jun. 12, 2026 Please do what is best for the American people, not what will make the rich richer. Do what is best for American taxpayers, the people whose income supports the USA in so many ways. I have been paying into our system since before 1963, when I graduated college and began my first full-time job in the music world at a NYS public school. Through the years, I and my children have invested in American industry and businesses, reaping the benefits of their successes. I see the SEC move as a way to lessen their

workload, while continuing to be paid at a constant rate. Why withhold information from us, unless that action benefits the SEC? This is the attitude I have on this issue with the little information that is dribbling through from the top. FIX IT to help all Americans, not just yourselves! I applaud President Trump for taking the initiative to involve the families of newborns with making a first, $1,000 investment, using taxpayer funds instead of wasting the same amount of money on some of the bogus programs that have been unearthed by DOGE. And my last point is that I like following my money quarterly, thank you very much.

Sharon Barnett — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sharon Barnett Affiliation: Jun. 12, 2026 Sharon Barnett, CEO.. The SEC should not consider or allow the change to the rule.. The change would give room to too much fraud then we would fine the billion dollar companies and they will pay pittance fines, and not care as they do now. Then, continue to commit the fraud as they do now and the SEC allows it now.

Sent from my iPhone

Sharon Bird — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sharon Bird Affiliation: Jun. 12, 2026 Sharon Bird -Retired Teacher, Illinois. I worked hard for my retirement fund at my retirement success is based on the current quarterly reporting. Please do not make my portfolio force me to go back to work!

Nothing is carved in stone. You can change anything in your life if you want to badly enough.

Sharon Cunningham — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sharon Cunningham Affiliation: Jun. 12, 2026 I want to keep quarterly results. Focusing on results and transparency offers better returns and will catch problems faster.

Sharon Cunningham

Sent from my iPhone

Sharon Fritz — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sharon Fritz Affiliation: Jun. 12, 2026 I want the transparency of quarterly reports.

Sharon Gambill — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sharon Gambill Affiliation: Jun. 12, 2026 Are you trying to replicate 2008?
This is the most corrupt and ignorant administration in my lifetime.

I want a quarterly report not some maga bs.

Sent from my iPhone

Sharon Gold — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Sharon Gold Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
It seems you may have forgotten why your organization was created. The U.S. Securities and Exchange Commission (SEC) was created by Congress in 1934 to restore public confidence in capital markets following the 1929 stock market crash. Removing access to this information would hurt public confidence.

It would also impact the ability of students to study and learn about markets. While I was studying for my MBA I used the quarterly reports regularly and without them it would have been very difficult to learn and practice important skills in business.
Public Confidence is already being shaken by the changes to IPO requirements even though the S&P walked back the change the NASDAQ significantly lowered the safeguards for retail investors.

Transparency is paramount

SHARON GUSKIN — Jun 12, 2026
Subject: S7-2026-15 Comment From: SHARON GUSKIN Affiliation: Jun. 12, 2026 You have to keep the quarterly reports

Sent from my iPhone

Sharon Hobson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sharon Hobson Affiliation: Jun. 12, 2026 We need to continue to receive quarterly reports!

Sent from my iPhone

Sharon Igoe von Behren — Jun 12, 2026
Subject: S7-2026-15 From: Sharon Igoe von Behren Affiliation: Jun. 12, 2026 Keep those billionaires honest! Make them accountable for everything. If they're doing the right things, there should be no problems.

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sharon krell — Jun 12, 2026
Subject: S7-2026-15 Comment From: sharon krell Affiliation: Jun. 12, 2026 Absolutely. As a older investor i rely on timely financial reporting. And i do not trust that corporations have my best interests

at heart. 6 months gives too much time to create excuses

Get Outlook for iOS

Sharon Moore — Jun 12, 2026
Subject: S7-2026-15 From: Sharon Moore Affiliation: Jun. 12, 2026 My name is Sharon Moore. I live in Mississippi. I am 72 years old and my husband is dieing of cancer. We don't have the money to take him to MB Anderson. I always thought I was middle class at 25,000 income a year. God didn't make me rich but he will save me from hell. Will he save all of you rich people? The Bible says. "IT is easier for a camel to get through the eye of a needle than to get into heaven. Your money and your greediness will send you straight to hell. You can't buy your way out of it. God sees you and knows every thought you have. Take your money and repent and give it to the poor. Satan has your soul. You will be punished for your love of money and your indifference to the poor. Doesn't the fact that you just can't get rich enough show you what a fool you are?

Sharon O'Malley — Jun 12, 2026
Subject: S7-2026-15 From: Sharon O'Malley Affiliation: Jun. 12, 2026 We cannot allow this to happen. US citizens must know what is happening and businesses, and their CEOs/CFOs must be held accountable. Sharon O'Malley, senior citizen who has never missed a vote

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

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sharon parsch — Jun 12, 2026
Subject: S7-2026-15 Comment From: sharon parsch Affiliation: Jun. 12, 2026 We, the consumers, need oversight and transparency in the SEC. Regulations were put in place to curb corruption. The recent dismantling of those safeguards are a precursor to more corruption. My brother was a broker, who actually approved of those safeguards. He believed he had a sacred trust from his investors to be ethical. His clients.gained, he gained, He would be disappointed that the SEC is being taken over by the corruption instead of the duty it was created to uphold.

Shawn Magill — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shawn Magill Affiliation: Jun. 12, 2026 My name is Shawn Magill of Camp Hill, PA. I oppose a shift from quarterly to semi-annual reporting. Investing requires data on company performance as frequently as possible. Relaxing this reporting puts the investor at increased risk. If anything, considering the world of electronic capture of of most elements of the balance sheet, it would make more sense to increase reporting to bi-monthly. Companies already have the tools and processes in place, and the two additional reports tightens things up for all involved.

Sent from my iPhone

Shawn Quinn — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Quinn Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:I believe in quarter reviews,not the six months,way too long.

Shawn Titus — Jun 12, 2026
Subject: S7-2026-15 Comment From: Shawn Titus Affiliation: Jun. 12, 2026 Quarterly reporting for continuous full transparency. These politicians and companies already get away with fraudulent activities

Shawn Titus

SHELBY L RODERFELD — Jun 12, 2026
Subject: S7-2026-15 From: SHELBY L RODERFELD Affiliation: Jun. 12, 2026 Hold them accountable!!!

Sent from AT&T Yahoo Mail on Android

Shelly Gingrich — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shelly Gingrich Affiliation: Jun. 12, 2026 Michelle, Financial Sector, Ohio. We need more transparency not hidden information. Enough is enough! Keep Quarterly reporting.

Sherri Slater — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sherri Slater Affiliation: Jun. 12, 2026 You put me in the dark with my money there's gonna be hell to pay. DON'T EVEN THINK ABOUT SCREWING WITH ME.

Sherrie Brady — Jun 12, 2026
Subject: S7-2026-15 From: Sherrie Brady Affiliation: Jun. 12, 2026 Please save quarterly reporting. Honesty and integrity is vital today and every day, not just two days a year. Accountability is of utmost importance.

Sherrie Brady.

Sent from my iPhone

Sherry Cox — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sherry Cox Affiliation: Jun. 12, 2026 Do not change the quarterly reporting to semiannual. I am retired and can not afford to risk losing any of the money I have. I barely get by on my social security and anuity I have for retirement. If not for my son and daughter in law, I would be in serious financial trouble. I don't know why anyone would want to change a system that works for one that has historically been bad for the general public. Please don't change things, there are a lot of people who will be severely affected by this change.

SHERRY EDWARDS — Jun 12, 2026
Subject: Comment on S7-2026-15 From: SHERRY EDWARDS Affiliation: Jun. 12, 2026 I object to the quarterly reporting. I am 82 years old a great-grandmother and I remember what happened the last . We need to watch for the people and not for the government. It is entirely wrong to go backwards in our history. For future Generations we need to fix this and never bring it up again.

Sherry Laffoon — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sherry Laffoon Affiliation: Jun. 12, 2026 Much can change in 6 months and hiding information from me doesn't allow me the right to take correction action in a timely manner.

Sherry Schoolcraft
Social Worker
California

Sent from my iPhone

Sherry LeRoy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sherry LeRoy Affiliation: Jun. 12, 2026 I don't want the rules changed to benefit the big guy. Its our
money and I want it to stay the same so we have access to our information in a timely fashion. Leave it!

Sent from my iPhone

Sherry Rovig — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sherry Rovig Affiliation: Jun. 12, 2026 I do not want to change the report timing. It is unfair and should remain as is.

Sherry Rushing — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sherry Rushing Affiliation: Jun. 12, 2026 Every investor has a

right to be informed on a FREQUENT basis how the companies they own are performing. Quarterly reporting gives enough time to reveal any changes that are happening. Bi-annually makes it impossible for investors to know how their own investment is performing. Don't give our already crooked government officials yet another big advantage over we the people.

Sent from my iPhone

Sheryl Millar — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sheryl Millar Affiliation: Jun. 12, 2026 The quarterly method has been an established practice for so many years now, and it should remain that way. Investors want to be kept aware of their account's progress, and twice a year is not frequent enough.

Sheryl Millar

Shirley Coers — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shirley Coers Affiliation: Jun. 12, 2026 Please do NOT implement this change. Why would you want to harm Americans by going back to this old way of reporting? My husband and I are retired, we can't afford to lose any of our investments due to this type of shady reporting that only benefits the corporations. Corporations already have too much power and control.

Shirley Coers
5614 N Renwood Ave, Peoria, IL 61614
Retired Municipal employee

Shirley Martin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shirley Martin Affiliation: Jun. 12, 2026 Shirley F. Martin- Retired - Living on SS and Retirement Investment Savings. SS payments are in danger of being reduced, investments amount lose or gain! A person cannot have any security with these outcomes. Please keep Quarterly Reporting. That provides some assurance of your financial situation!

Sent from my iPhone

Shugury — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Shugury Affiliation: Jun. 12, 2026 Frequent reporting, while cumbersome, is an appropriate proxy to the speed of open market movements for buyers and sellers —and regulators. Quarterly allows Dow quicker corrections for the many companies who still don't produce realtime data with which to make decisions. My retirement tracking and investment club decision making requires the latest financial reporting. Timely and
Accurate -— that is the standard.

Thank you for your consideration.

Sharon Cozard. MA, MBA
Littleton Colorado 80120

Silvio Terrazano — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Silvio Terrazano Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

I am deeply concerned about this proposed rule change, as a Certified Financial Planner, guiding my clients through their personal investment portfolios is challenging work that you would now remove transparency from. Six months before I can see what landmarks are hit, what valuations may be overly optimistic, even what types of returns or losses I can predict with any kind of certainty?
This may benefit someone, but it isnt the retail investor. I strongly object.

Simon Ng — Jun 12, 2026
Subject: S7-2026-15 Comment From: Simon Ng Affiliation: Jun. 12, 2026 Hello, my name is Simon Ng, and I am an active duty USAF Healthcare Administrator.

I am vehemently against your proposed public company financial reporting frequency. As a “main street investor,” I believe that transparency helps protects us and our investments, especially now, during an inflation-growing economy.

Time and time again, we have seen that American society has focused on individualistic growth and success, rather than the benefit of the entire society (just look at societal policies and norms in the USA versus Japan). This focus on self will most definitely permeate into focus on company more than it already is, and foul play will have opportunity to run rampant. Companies’ profits aren’t suffering like our checking accounts are, and yet, the SEC is perceived to wish to move the needle of improvement on companies rather than the average American with this current proposal to lessen quarterly financial statements to bi-annual.

Please consider this a plea to maintain what little accountability is left in these current times. Don’t change the standard, focus on something more important like addressing insider trading instead.

V/R,

SIMON P. NG

Sissy Dyslin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sissy Dyslin Affiliation: Jun. 12, 2026 Patricia Dyslin Retired Minnesota I live on a fixed income and my nest egg us small. It is important that I know

what us happening on a quarterly basis so that I can manage my resources
 wisely.

Yahoo Mail: Search, Organize, Conquer

Skip Hudspeth — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Skip Hudspeth Affiliation: Jun. 12, 2026 John Hudspeth Huntersville NC

Keep Quarterly reporting! There is a lot of uncertainty in the world. I want these updates to help me manage my investments.

Skip Yachanin — Jun 12, 2026
Subject: S7-2026-15 From: Skip Yachanin Affiliation: Jun. 12, 2026 We must continue with quarterly reporting. It's the only way we have of keeping corporate execs honest and accountable. Without it we have nothing to defend against the dishonest execs like the one at Enron.

Regards,

Joseph Yachanin

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skutney — Jun 12, 2026
Subject: S7-2026-15 Comment From: skutney Affiliation: Jun. 12, 2026 Keep quarterly reports. Would seem to be a no-brainer.

Sent from my Galaxy

Sloan Carver-Peterson — Jun 12, 2026

Subject: My view on Rule S7-2026-15 From: Sloan Carver-Peterson Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
As a retail investor, transparency is critical to making decisions that assure the security of my investments. Corporate disclosure is essential--- has Enron taught us nothing? Oversight protects us all.

Solomiia Rizhniak — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Solomiia Rizhniak Affiliation: Jun. 12, 2026 To whom it may concern,
I am strongly against semi annual reports. It proved in the past negative impact and as an investor I am dissatisfied with this idea. I need to receive quarterly reports to know my investments are working for my future. Quarterly reports is what I feel comfortable with and I don't want any changes to happen. Transparency is everything to me!!!

Sincerely Solomiya Christian

Sent from my iPhone

Sonya — Jun 12, 2026
Subject: Company Qtrly reports From: Sonya Affiliation: Jun. 12, 2026 Keep Quarterly reports and updates. Stop making changes to something that we already know WORKS!

Sent from AOL on Android

Sonya Guerrero — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sonya Guerrero Affiliation: Jun. 12, 2026 Keep quarterly reports i want to know what's going on in my account. Or i will withdraw my money.

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sonya harris — Jun 12, 2026
Subject: S7-2026-15 Comment From: sonya harris Affiliation: Jun. 12, 2026 Sonya Harris
Speech Language Pathologist
I do not want a 6 month black out. I need toknow my financial situation with the same frequency I pay taxes. I pay quarterly and need information quarterly. How will you manage fraud? What precautions will happen? That will cost money. Do not make this change.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sonya Youngblood — Jun 12, 2026

Subject: My view on Rule S7-2026-15 From: Sonya Youngblood Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
You are here to serve the PUBLIC - the people & protect them. That is your function - this is why the SEC exists. Do not let the investors fly blind without the proper information.

I believe, if you do this, very soon the DOJ will be restored to an agency operating within the laws of Congress & Constitution, and you will be prosecuted for changing disclosures to serve the wealthy.

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sorsary — Jun 12, 2026
Subject: Comment on S7-2026-15 From: sorsary Affiliation: Jun. 12, 2026 Companies' financial reporting needs to continue to be quarterly in order to maintain transparency and to keep these companies accountable. Companies can hide behind semi-annual reporting, which has been proven to reduce returns. This cannot be allowed to happen. Without quarterly transparency, how can investors know exactly what is happening in the companies they invest in? As an investor, i am sure this would only result in the loss of returns, losses which I cannot afford. This pattern has been proven in the fifties and sixties, and it cannot be allowed to return. Preserve quarterly reporting! This will not only preserve investors returns, but encourage the entire country to move forward profitably.

Sent from my Galaxy

Spring Lake Library — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Spring Lake Library Affiliation: Jun. 12, 2026 We are taxed to death- can we not figure out more ways to take from us!!?

Sent from my iPhone

Squirrel0451 — Jun 12, 2026
Subject: S7-2026-15 From: Squirrel0451 Affiliation: Jun. 12, 2026 Reporting should be happening MORE than quarterly! Reducing it is blatant disregard for the working class.

Stacey L — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Stacey L Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
I appreciate quarterly disclosures and transparency by investment companies. I don't always understand the implications, but I can talk to my financial advisor about any questions I have or

other local professionals to protect myself from scams and dishonest advertising targeting vulnerable populations of people.
I get tired of the deceptive advertising regarding grocery cards without disclosing the States they are valid in or the medicaid eligibility requirements. They just offer a blanket statement to all seniors on medicare parts A and B with an onslaught of marketing calls. The person I am caregiver for already has the best possible plan and the grocery benefits for over the counter meds would cost far more than he receives. The people who accept the grocery benefit may not yet have a diagnosis that nullifies this deceptive benefit and ultimately costing thousands more.
There is too much deceptive marketing that goes unchecked. Not enough transparency, too much bull dozing, and too many representatives beholden to investors instead of constituents. The job market is flooded with sales jobs and for people to push deceptive products on others. It is also flooded with fraudulent jobs that get people to learn AI if they will give the company "power of attorney over them" That violates a person's right to life liberty, and personal property. Being expected to pay for a multitude of things without owning any of it. Thats not freedom, its extortion.
Stacey Thompson

Stacey Michael — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stacey Michael Affiliation: Jun. 12, 2026 I just retired at age 71 after working for 60 years. I worked largely for nonprofits, none of which offered retirement accounts, and which didn't pay enough for me to save for retirement on my own. Finally in the last 11 years I got work in higher eductian and have been building up my retirment savings to a point where I won't just be living on my Social Security. My gains have been small but steady. But in this environment of rampant insider trading, I and my retirement advisors need as much information in as timely a fashion as they can get to help me make good investment decisions. Please don't cut in half the number of updates they get from the SEC!!!! I

Stacey Michael
Retired from the Institute for Global Engagement, University of Houston

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Stacey Schlosser — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Stacey Schlosser Affiliation: Jun. 12, 2026 This is untenable. Investors need to know what their investmentsare doing. It isn't only about the corporations. They need the investors to be able to operate. If you aren't showing me the numbers, I'm not investing in your company.

Stacey Schlosser

Stacia Markowitz — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stacia Markowitz Affiliation: Jun. 12, 2026 No way! Leave it

alone,keep quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Stacy Ingram — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Stacy Ingram Affiliation: Jun. 12, 2026 In an age of faster data, relieving companies of quarterly reporting makes no sense. Our institutions should be tightening requirements for transparency, not loosening them. Quarterly should always be adequate. Integrity, honesty, transparency should be the gold standard in all reporting.

Sent from my iPhone
May your day be blessed!

Stacy Viles — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Stacy Viles Affiliation: Jun. 12, 2026 To whom it may concern
It is extremely concerning that you're even considering this change. It is only through reporting and auditing we can make sure everything is as it should be
Stacy Viles
Retired
Richmond VA

Stacy Viles

STAN BUDRYK — Jun 12, 2026
Subject: Comment on S7-2026-15 From: STAN BUDRYK Affiliation: Jun. 12, 2026 Needs to be kept as is, quarterly!

Sent from my iPhone

Starla Hazen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Starla Hazen Affiliation: Jun. 12, 2026 Starla Hazen, retired chemical engineer. My investments are my livelihood, and I want to manage them well. Keep requiring quarterly reports!

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stasiaMW — Jun 12, 2026
Subject: S7-2026-15 Comment From: stasiaMW Affiliation: Jun. 12, 2026 I'm a corporate lawyer and I've seen firsthand how
investors and clients get crushed when businesses don't inform stakeholders and investors of

financial conditions early enough for them to react, especially when there are negative changes. Six months between reporting is too long and will have repercussions on investors, especially small investors like me, who rely on that information for their decision-making. Quarterly reporting is not unduly burdensome and will aid in keeping businesses more transparent in their financial operations. Please maintain the Quarterly reporting requirement.

Sent from my Galaxy

Stefanie — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stefanie Affiliation: Jun. 12, 2026 Its our money and that is unacceptable. Quarterly monthly would be even better

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Stella Long — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stella Long Affiliation: Jun. 12, 2026 Bulll ****

Sent from my iPhone

Stephanie Button — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephanie Button Affiliation: Jun. 12, 2026 I'm not an investor, but I know corruption when I see it! Just like gutting regulations, this is obviously terrible for everyday Americans…
Stephanie Button
Retired medical assistant

Sent from my iPhone

Stephanie Hickel — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Hickel Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Quarterly reports are needed to see the changes in the account for us to decided to what to do with our money. Buy, sell, keep. Banks have to give us monthly balance reports, along with credit cards, mortgages, and basically any thing else is monthly like utilities payments. If feel it shouldnt be any different for investing.

Stephanie Lofink — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephanie Lofink Affiliation: Jun. 12, 2026 I have a right to know. Taxes are due quarterly, so should financial reports.

Stephanie Lukowski — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephanie Lukowski Affiliation: Jun. 12, 2026 Transparency! Timely information!

Sent from my iPhone

Stephanie Toth — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Toth Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
As a former auditor, what you are implying with this rule change will encourage fraud , theft and bad business practices in the name of gross negligence. Do not make changes that built America as a dependable, trustworthy business leader to appease some foreigner

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Stephen Baring — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephen Baring Affiliation: Jun. 12, 2026 Charles Baring, Associate Infrastructure Manager. Allowing companies to hide their books, even for six months puts investors at risk as we will be lacking information to make informed decisions.

Sent from my iPhone

Stephen Lumbert — Jun 12, 2026
Subject: S7-2026-15 From: Stephen Lumbert Affiliation: Jun. 12, 2026 In the current climate of Corruption, both Corporate AND Governmental, lowering the bar for accountability is Stoopid! Don't make even easier for CEOs to follow the Mantra of Dewey, Chatham, and Howe! 🎩🇺🇸💙

Sent from my iPhone

Stephen Marlowe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Stephen Marlowe Affiliation: Jun. 12, 2026 Keep it as is

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Stephen Marotti — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephen Marotti Affiliation: Jun. 12, 2026 SEC auditing board, With the advent of computerized reporting and ai generated trading, it should be shortened to monthly not moved to semi annually! Going the wrong way for reality! Before retiring, all corporate performance was old after 1 month for sales! Stephen Marotti, retired, manufacturer's salesman. Michigan 49417

Sent from my iPad

Stephen MOWLES — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephen MOWLES Affiliation: Jun. 12, 2026 To whom it may concern and all deciding personnel,
Keep Americans in the loop. It's our money and we deserve to know what's going on. More sunlight on the operations that affect us and fewer dark areas to give the corrupt places to hide.
Respectfully,
Stephen Mowles

Sent from my iPhone

Stephen Purcell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephen Purcell Affiliation: Jun. 12, 2026 Keep quarterlies, 6 months dark won't work out well.

Sent from my iPhone

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stephen rosenthal — Jun 12, 2026
Subject: Comment on S7-2026-15 From: stephen rosenthal Affiliation: Jun. 12, 2026 Do not change it back. Leave it to quarterly earnings reports.

Sent from my iPhone

Stephen Tropp — Jun 12, 2026
Subject: S7-2026-15 Comment From: Stephen Tropp Affiliation: Jun. 12, 2026 Stephen Tropp, Financial Data Analyst, Wall Street information services provider. Quarterly reporting is essential to maintaining corporate transparency and maintaining shareholder value, if this is eliminated we are guaranteed to set off the next great market crash, if people don't feel their assets are safe they will pull out stocks and bonds to seek more tangible assets. By the time it is realized that this was a big mistake it will be too late to correct and it will take many years to recover. History has shown that corporations can not be trusted to hold all of the keys to the safe box.

Sent from my iPhone

Stephen Zastera — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Stephen Zastera Affiliation: Jun. 12, 2026 As a small investor I say NO to semi annual reporting. Keep it as is!

Sent from my iPhone

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stephenie TEBO — Jun 12, 2026
Subject: Comment on S7-2026-15 From: stephenie TEBO Affiliation: Jun. 12, 2026 Tried this once and it was disastrous! Let's not make the same mistake again.

Thank you.
Stephenie Tebo

Stephenie
Laugh and love today. There are no do-overs.

Steve Ackerman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Ackerman Affiliation: Jun. 12, 2026 Keep the Quarterly reporting

Sent from my iPhone

Steve Armstrong — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Armstrong Affiliation: Jun. 12, 2026 Yes quarterly reports are absolutely required for accountability!

Steve Campbell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Campbell Affiliation: Jun. 12, 2026 Quarterly reporting has been statistically proven. Six months reporting is like providing maintenance on a truck every six months. You find big expensive preventable problems. Quartly you find smaller problems easily fixed and less expensive. This analogy applies to my retirement accounts. Six month reports provide advantages to wealthy insiders. Creating a situation ripe for unbridled insider trading that's difficult to discover.

Steve G — Jun 12, 2026
Subject: S7-2026-15 Comment From: Steve G Affiliation: Jun. 12, 2026 I want more information from companies. Not less. I want quarterly reporting and instant reports on insider trading. Thank you, Stephen Goulet. Business owner ad investor.

Steve Heisel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Heisel Affiliation: Jun. 12, 2026 Do Not switch from quarterly reporting as done now to anything less frequent. Switching will lower transparency and that comes with lower returns and lower valuations; and investors could therefore lose a substantial part their life savings or their investment value.
Kind Regards,

Stephen Heisel
Maryland, USA

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steve mc — Jun 12, 2026
Subject: Comment on S7-2026-15 From: steve mc Affiliation: Jun. 12, 2026 The reason we have quarterly reporting still remains. Please, no changes. Stephen McCarthy-Cape Cod. Retired

Sent from left field

Steve Mechlinski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Mechlinski Affiliation: Jun. 12, 2026 The only way to make intelligent & profitable decisions is to have timely information, why would a corporation not want to report quarterly , wouldn't having accessible information be more attractive to investors giving them the confidence to purchase that companies stock ?

Sent from my iPhone

Steve Pendergrass — Jun 12, 2026
Subject: S7-2026-15 Comment From: Steve Pendergrass Affiliation: Jun. 12, 2026 Continue quarterly please

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Steve Wilner — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steve Wilner Affiliation: Jun. 12, 2026 Hello. My name is Stephen Wilner. I'm retired and live in Canton, Michigan. In my opinion, the proposal to modify corporate financial reporting from quarterly to semi annually, as was the case in 1955, would seriously affect the valuation of investments in those corporations and other investable issues. Please do the right thing and abandon this current proposal. Leave corporate reporting requirements as they are now to maintain faith in the strength of our economy.

Thank you for your time and consideration.

Stephen Wilner
Canton, Michigan

Steven A. Haws — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steven A. Haws Affiliation: Jun. 12, 2026 This proposal is insanity. We have seen how well it has performed in the past. Quarterly reporting is essential to estimate proper stock valuations, and only the shareholders will suffer while boardrooms play smoke and mirrors with actual business activity.- Steven Haws, 3018 Hartsville Rd. Henderson NV 89052- hawsco@ gmail.com

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Steven Golding — Jun 12, 2026
Subject: S7-2026-15 Comment From: Steven Golding Affiliation: Jun. 12, 2026 Never drop quarterly reporting

Steven M. Golding USAF, Ret.

Steven Rourke — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Steven Rourke Affiliation: Jun. 12, 2026 Please continue to require quarterly reporting and do not change it to semi annual. This deviation and reporting only allows corporations, and companies to hide risk for an unprecedented and unwanted period of time. This would not help my portfolio individually nor the country collectively. History has shown this to be a failed approach.

Sue Aurandt — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue Aurandt Affiliation: Jun. 12, 2026 Please keep quarterly Reporting. We tried the idea of twice a year reporting and it did not work. Thank you.

Sent from my iPhone

Sue Beckwith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue Beckwith Affiliation: Jun. 12, 2026 I like them quarterly, keep them coming four times a year.

Get Outlook for iOS

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sue Bradshaw — Jun 12, 2026
Subject: Comment on S7-2026-15 From: sue Bradshaw Affiliation: Jun. 12, 2026 This is absolutely not the right thing to do. Why are we going backwards?!

Sue Bradshaw
Retired medical admin controller
Georgetown DE

Sent from my iPhone

Sue Davison — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue Davison Affiliation: Jun. 12, 2026 I strongly object to

semi-annual reporting. Investing responsibly requires sufficient information, and twice a year severely limits that information and is therefore not acceptable.
Susan Davison

Sue Dood — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sue Dood Affiliation: Jun. 12, 2026 There is no reason to stop quarterly reporting except to reduce corporate costs. I expect transparency so I know how my investments are performing. Your agency is supposed to exist to help investors but I think allowing only half year reporting does anything but that. You need to keep the quarterly reports!

Sue Dood, retired

Sent from my iPhone

Sue Everett — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue Everett Affiliation: Jun. 12, 2026 Semi-annually would give rise to longer time period for fraud to occur and more volatility in stock values in my opinion. I'm in favor of keeping quarterly reporting. The greed taking hold in our investment activity needs constant checking and needs to be monitored more frequently than semiannually.

Sue John — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue John Affiliation: Jun. 12, 2026 This is a really bad idea. Im supposed to invest in companies that only report twice a year rather than quietly? Why would you do this? Historically in the US this did not go well. Currently, in other nations, it isnt going well. Please do not mess with my financial future.

Sue Langhans — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sue Langhans Affiliation: Jun. 12, 2026 The public is entitled to regular information to make sound decisions that will effect their investments and know the state of affairs on a quarterly basis not half a year information.

Sue Masaracchia-Roberts — Jun 12, 2026
Subject: S7-2026-15 From: Sue Masaracchia-Roberts Affiliation: Jun. 12, 2026 Changing the accountability of the wealthiest in the world MUST BE KEPT QUARTERLY!!! Accountability is IMPERATIVE!!!

Sent from my iPhone

SUE MEADOWS — Jun 12, 2026
Subject: Comment on S7-2026-15 From: SUE MEADOWS Affiliation: Jun. 12, 2026 It's thievery. Like

when our property taxes are raised, is another way to take more taxes, more money from us. A scheme. How long and hard do they have to think together in a big room to come up with thievery like this? The people are overtaxed now! You keep trying to get blood out of turnips! Stop it! Food is terribly expensive! Meat is crazy high. A small beef roast is $28! Every time I go grocery shopping, prices have risen again! And they never go down. Leave us alone! We can't give you money we don't have! It doesn't take long to run out of spending other people's money! You need to budget, save, get the best prices like we do on everything we need to live our lives!

Sue Olson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Sue Olson Affiliation: Jun. 12, 2026 It does not make small investigator, large ones either happy that this could happen.

Sent from my iPhone

Surekha Mehra — Jun 12, 2026
Subject: S7-2026-15 Comment From: Surekha Mehra Affiliation: Jun. 12, 2026 It is omportant to have quarterly reporting for investors to scrutinize company's financial standing in which they are invested. 6 monthly reporting will allow companies enough time to play on people's mo ey, hide or manipulate numbers.

Sent from my iPhone

Susan Agrella — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Agrella Affiliation: Jun. 12, 2026 I work hard for the money to invest, I have a right not to have information hidden from me.

There has to be transparancy and trust.

Thank you for considering my opinion.

Susan Battaglia — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Battaglia Affiliation: Jun. 12, 2026 Much is at stake for people who count on their investments to support them in retirement. Quarterly reporting assures people they have information to help with decisions. It's a modest regulatory requirement.

Susan Borden — Jun 12, 2026
Subject: S7-2026-15 From: Susan Borden Affiliation: Jun. 12, 2026 This would be a huge mistake. Please do not change the rules and make investing even riskier. Companies need to have financial reports quarterly to hold their feet to the fire. You have been elected to protect the people, please do it!

Susan Borden
(414) 336-4394
Sent from my iPhone

Susan Bruno — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Bruno Affiliation: Jun. 12, 2026 Keep investors informed. Do not reduce the length of reporting periods.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Susan Carter — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Carter Affiliation: Jun. 12, 2026 Yes, dear heavens above!!! Stop it!!!!

Sent from my iPhone

Susan Cross none — Jun 12, 2026
Subject: File No. S7-2026-15 From: Susan Cross Everything moves faster today and is more interconnected. That means we private individual investors must do more _frequent_ checking on our investments and the activities of the companies in them, not less. Don't take our insight into the financials of publicly held companies back to the days before newspapers and radio.

Susan Ennis — Jun 12, 2026
Subject: S7-2026-15 - Quarterly reporting builds trust From: Susan Ennis Affiliation: Jun. 12, 2026 Susan Ennis, retired librarian, San Antonio TX. The U.S. needs to require more, not less, accountability of corporations. The best world is a world built on trust. Quarterly reporting builds trust.

Susan Gawarecki — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Gawarecki Affiliation: Jun. 12, 2026 I manage my own retirement investments, and I rely on the information presented quarterly to ensure that my decisions are good ones. So much can happen to a company in six months that can impact an investor and result in major losses. Quarterly reports are part of what keeps companies accountable. For these reasons, I am opposed to ending quarterly reporting as proposed by Rule S7-2026-15.

Sincerely, Susan Gawarecki, PhD,

Professional
Geologist, and farmer

Yahoo Mail: Search, Organize, Conquer

Susan Goins Smith — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Goins Smith Affiliation: Jun. 12, 2026 Why am I not surprised by this? It's a sad day when Americans are barely making ends meet, that you all want to take more from us. You get tax breaks, bailouts and it's never enough. Hide your corruption and thievery, we all know, we aren't all stupid. Enough is enough! Do your jobs and do them honestly. The USA is in sad shape right now, and here you are trying to push it over the edge. Shameful

Sent from my iPhone

Susan Hansen — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Hansen Affiliation: Jun. 12, 2026 Sue Hansen, retired, Alameda California. Please do not even consider doing this! The average investor like myself, a 78 year-old widow will surely be damaged by this! what's wrong with quarterly reports? Please please help me understand the rationale behind this as it is likely to hurt us little people!

Sue Hansen
Make it a great day!

Susan Hellmann — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Hellmann Affiliation: Jun. 12, 2026 In my opinion, the old adage applies here "If it ain't broke, don't fix it "

I have yet to see any evidence that this change will bring about any benefits to our country's financial stability or help consumers keep tabs on the state of our economy.

Both for profit and nonprofit organizations report financial reports to their leadership teams and their boards of directors/trustees on at least a quarterly basis. It is a long established "best practice" for successful management.

I urge the SEC to support Quarterly Reporting as has been the norm since the 1950's.

Thank you for consideration of my comment.

Susan Hellmann
Retired Sr Director, Organizational Planning, Development & Medical Staff Engagement.
Mercy Health Partners Northern Region
Tiffin, Ohio

~ Currently residing in Findlay, OH

Sent from my iPhone

Susan House — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan House Affiliation: Jun. 12, 2026 I strongly object to reducing reporting requirements by ending the current quarterly reporting. If any changes were to be considered, I would suggest more frequent reporting rather than less. Historically please consider studying the reduced reporting employed from mid 1950s to 1970 that would school you on detrimental outcomes. I am highly suspicious of the reasons behind this proposed change and am not willing to let you imperil my invested savings.
Susan House
retired data analyst
Premera Blue Cross

Susan Huff — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Huff Affiliation: Jun. 12, 2026 I was an employee in communications in the oil and gas sector for over a decade and a contractor working for them for 20+ years before that. The reduced reporting saves the corporations the cost of preparing for them and letting the management know that they have to deliver. Steadily and constantly. The oversight is crucial to keep people from losing their investment with less notice that things have turned down.

Sent from my iPhone

Susan K. Earl — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan K. Earl Affiliation: Jun. 12, 2026 A.R. Earl
FinAid Director
This matters because it negatively impacts families, college students, and, basically, all people this predatory practice is targeted at.

Alexrearl@gmail.com

Susan K. Earl — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan K. Earl Affiliation: Jun. 12, 2026 A.R. Earl
FinAid Director
This matters because it negatively impacts families, college students, and, basically, all people this predatory practice.
Regards,
A.R. Earl

Susan Kozloff — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Kozloff Affiliation: Jun. 12, 2026 Yes quarterly!

Sent from my iPhone

Susan McSwiney — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan McSwiney Affiliation: Jun. 12, 2026 Please, please stop taking everything away from working class people like me! I used the majority of my savings looking after my parents, now the small amount remaining could be stripped away by the removal of the quarterly report that lets me see what is happening and make adjustments as needed.
Thank you for your attention to this matter. Susan McSwiney, owner of a super tiny business in North Georgia.

Sent from my iPhone

Susan Mendola — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Mendola Affiliation: Jun. 12, 2026 Keep the transparency & quarterly reporting. We are already losing money with higher prices & cuts in services.

Susan Mendola

Sent from my iPhone

Susan Miracle — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Miracle Affiliation: Jun. 12, 2026 Stocks need to have transparency! Quarterly is a minimum standard!
Susan Miracle

Sent from my iPhone

Susan Oliver — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Oliver Affiliation: Jun. 12, 2026 We are presently at quarterly reporting. I believe it should stay that way for stability. Why fix what isn't broken. Knowledge is always a powerful thing. So keep it the way it is. At quarterly reporting.

Susan Parelman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Parelman Affiliation: Jun. 12, 2026 Please keep the reporting as it is currently. No changes!

Susi
Sent from my iPhone

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susan pierce — Jun 12, 2026
Subject: Comment on S7-2026-15 From: susan pierce Affiliation: Jun. 12, 2026 Many of us baby boomers are drawing from
our investments. We need current reporting as often as possible.
Susan L Pierce

Sent from Gmail Mobile

Susan Pontious — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Pontious Affiliation: Jun. 12, 2026 Returning to twice a year reporting is clearly a bad idea that would wipe out the income from investments that seniors like my husband and myself depend on. This seems like just another way to benefit corporations at the expense of the people. Susan Pontious, Oakland, California.

Sent from my iPhone

Susan Roy and Family — Jun 12, 2026
Subject: File No. S7-2026-15 From: Susan Roy and Family I do not understand the benefit to retail and individual investors on changing a rule that has been working well for investors since 1970. Reporting on a quarterly basis makes public companies accountable to investors and provides needed information to investors to make sound decisions on their investments. Is the SEC going to help investors sue in the event of fraud or the savings that this will may/may not generate to companies go to the investor, I doubt it. Flying blind for six months is not a good idea for any investor. DO NOT GO FORWARD with this plan.

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susan skorepa — Jun 12, 2026
Subject: Comment on S7-2026-15 From: susan skorepa Affiliation: Jun. 12, 2026 Quarterly reporting is for accountability and allows for faster shifts within the organization. We don't need to go back in time to see that this is not beneficial at all. History has already shown us.

Susan Syler — Jun 12, 2026
Subject: S7-2026-15 Comment From: Susan Syler Affiliation: Jun. 12, 2026 I need quarterly reports of how my investments are doing. Six months is too long to be kept in the dark.

Susan Syler
Galveston TX
Sent from my iPhone

Susan Tango — Jun 12, 2026

Subject: Comment on S7-2026-15 From: Susan Tango Affiliation: Jun. 12, 2026 I do not support this change

Sent from my iPhone

Susan Winters — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Susan Winters Affiliation: Jun. 12, 2026 Please consider the investor that depends on gains to live

Sent from my iPhone

SusanBroer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: SusanBroer Affiliation: Jun. 12, 2026 As to changing the requirement of quarterly reporting to semi-annual reporting, I'm at a loss to understand why you would make this change. The numbers don't lie. This would be bad for investors and catastrophic for retirees m, such as my husband and me, who live off our invested savings. Please don't do this!

Susan Broer
713-540-8044

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suspiria9 — Jun 12, 2026
Subject: S7-2026-15 From: suspiria9 Affiliation: Jun. 12, 2026 Keep the reporting quarterly. Putting the fox in charge of the hen house after the financial debacles of Enron and other rip offs that we the people had to bailout is blatant thievery. Quarterly reporting is needed!

Sent from my Galaxy

Suzan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Suzan Affiliation: Jun. 12, 2026 Many retired people utilize their savings to live on. Please do not change the system and leave it as it is. I am one of those people.
Suzan McIntosh, retired, Port St. Lucie Florida.

Suzanne Bagby — Jun 12, 2026

Subject: S7-2026-15 Comment From: Suzanne Bagby Affiliation: Jun. 12, 2026 Suzanne Bagby, Retired Pharmacist. The SEC Quarterly Reporting should continue to continue to protect against fraud!

Sent from my iPhone

Suzanne Cantrell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Suzanne Cantrell Affiliation: Jun. 12, 2026 Companies make their profits from the people, who should know how those corporations run their business. If they are being managed well, investing and growing or slowing down, failing, or planning sell outs. If they want us to invest in them, we should be aware of their operations.

Suzanne Dwyer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Suzanne Dwyer Affiliation: Jun. 12, 2026 The Commission's May 5, 2026 proposal to permit domestic reporting companies to substitute semiannual reports on new Form 10-S for quarterly reports on Form 10-Q is framed as a matter of flexibility and modernization. SEC Chairman Atkins has described it as enabling companies to determine "the reporting frequency that best serves their business needs and investors." That framing, while appealing in principle, obscures a more troubling reality: this proposal would systematically reduce the flow of material financial information to the investing public, widen information asymmetries between corporate insiders and ordinary shareholders, and undermine foundational protections that have supported the integrity of U.S. capital markets for generations. We respectfully urge the Commission to withdraw the proposal or, at minimum, impose significantly stronger guardrails before any final rule is adopted.

Proponents of the rule argue that because adoption is optional, no investor will be harmed — companies will self-select rationally, and the market will price the disclosure gap accordingly. This logic is flawed on two levels.
First, the choice is made by management, not by investors. A company's board and executives decide whether to shift to semiannual reporting, often with interests that diverge from those of public shareholders. Reduced disclosure frequency benefits insiders who already have continuous access to financial results; it does not benefit the retail investor checking a brokerage account. The institutional investment community — including Citadel, Fidelity, Two Sigma Investments, D.E. Shaw, and the Managed Funds Association — has raised concerns that less frequent reporting means more room for information asymmetry, which is to say corporate insiders would know things the rest of the market does not.
Second, "optional" regimes have well-documented adverse selection dynamics. Companies with deteriorating fundamentals, emerging liabilities, or management misconduct have the strongest incentive to reduce transparency. If semiannual reporting becomes a culturally normalized alternative, the signal value of electing it — and the stigma attached — will erode over time.

A central assumption underlying this proposal is that Form 8-K obligations for material events would fill the information void created by removing two quarterly filings per year. This is inadequate for several reasons.
Form 8-K is triggered by discrete, definable events: a merger, a departure of a key officer, a restatement. It was never designed to substitute for the comprehensive, audited (or reviewed) financial picture provided by a 10-Q — a document that includes balance sheet data, income statements, cash flow statements, management's discussion and analysis, and disclosure of known

risks and uncertainties. Six months is a long time in the life of a business. Earnings can deteriorate, inventory can accumulate, debt covenants can be stressed, and litigation can develop — none of which necessarily triggers a Form 8-K requirement, but all of which would be visible in a quarterly report.
The Commission itself has historically recognized this distinction. The 10-Q and 10-K framework exists precisely because management's discretion over what constitutes a "material event" is insufficient protection for investors who are making ongoing allocation decisions.

The Commission has pointed to foreign private issuers (FPIs) — which are not currently subject to quarterly reporting — as evidence that semiannual reporting is workable. While it is true that FPIs are not subject to the domestic Form 10-Q regime, U.S. exchange rules typically require at least semiannual financial information, and many FPIs voluntarily provide more frequent updates where home-country rules or market expectations demand it. The comparison is thus misleading: FPIs that report less frequently often operate in markets with different investor bases, legal regimes, and ownership structures than U.S. domestic issuers.
More pointedly, the United Kingdom's experience with a voluntary quarterly reporting framework — which moved from mandatory quarterly reporting in 2007 to optional reporting in 2014 — has been the subject of peer-reviewed research that warrants the Commission's attention. Researchers constructed a hedge portfolio strategy based on semiannual reporters during their non-disclosure quarters, and that portfolio generated a statistically significant return at the time of subsequent earnings announcements — suggesting that markets systematically misprice semiannual reporters during blackout windows, and that this inefficiency is exploitable. The effect was found to be most intense for semiannual reporters during their non-disclosure quarters, and equities showed roughly twice the sensitivity to negative earnings news as to positive — compounding downside risk for uninformed investors. These are not theoretical concerns. They are empirical findings from a real-world experiment the Commission appears not to have fully engaged.

Critics of the proposal have argued that the change would impair investor ability to monitor company performance and reduce comparability across companies that elect different reporting schedules. This concern is practical, not abstract. Equity analysts construct models, peer comparisons, and sector analyses that depend on synchronized data across companies. A market in which some large-cap companies report quarterly and others report semiannually creates an uneven analytical playing field that disadvantages retail investors most, who lack the resources to reconstruct missing data or access management directly.
The problem extends beyond equity markets. Many companies have contractual obligations under syndicated credit agreements and bond indentures that require quarterly financial reporting. Companies moving to semiannual reporting may need to negotiate amendments to these obligations, and the change could also affect access to debt financing. The downstream contractual complexity this proposal introduces into lending markets has received insufficient attention in the proposing release.

A frequently cited justification for reducing quarterly reporting is that it promotes "short-termism" — that executives are forced to manage to quarterly earnings targets rather than long-term value creation. This argument, while intuitively appealing, has weak empirical grounding as a policy basis for this specific rule.
The academic literature on short-termism is mixed. Many governance scholars have noted that short-termism, to the extent it exists, is driven primarily by executive compensation structures, activist shareholder dynamics, and analyst incentives — not by the mere existence of quarterly disclosure obligations. Eliminating quarterly reporting does not eliminate quarterly earnings guidance, quarterly earnings calls, or the quarterly pressures that compensation consultants and boards impose. Notably, today's proposal would not affect the frequency of a company's earnings calls and earnings releases, which are and will continue to be determined solely by the company. In

other words, a company that elects semiannual reporting may still hold quarterly earnings calls — it would simply do so without the verified financial statements that give those calls their accountability structure.

The Commission should not adopt this proposal as written. If the Commission proceeds, it should at minimum:
1. Limit eligibility to smaller reporting companies and emerging growth companies, where the compliance cost argument has the most force, rather than extending the option to all domestic filers regardless of size or market capitalization.
2. Require enhanced Form 8-K obligations for companies electing semiannual reporting, including mandatory disclosure of summary financial metrics (revenue, operating income, liquidity) on a quarterly basis even when a full 10-Q is not filed.
3. Mandate investor notice and consent — or at least a supermajority shareholder advisory vote — before a company may elect semiannual reporting, rather than allowing the board to make that election unilaterally on the annual Form 10-K.
4. Commission a rigorous economic analysis of the UK experience and other international natural experiments before finalizing any rule.
The Commission's mandate is to protect investors and maintain fair, orderly, and efficient markets. Feedback on the SEC's 2018 request for comment on this subject was mixed, with commenters representing the investor community generally supporting retention of the existing quarterly reporting framework. That signal should not be dismissed. The investing public — including the millions of retail investors who own public equities through retirement accounts and mutual funds — did not ask for less information. They deserve more, not less, transparency from the companies they own.

Suzanne Dwyer
IC Preventionist, Elgin, Il

~Suzanne C DwyerDoruff
SuzanneCD@mac.com

Suzanne Ford — Jun 12, 2026
Subject: S7-2026-15 Comment From: Suzanne Ford Affiliation: Jun. 12, 2026 Dear SEC, I am a veterinarian and a mother and my family has investments. Unlike insiders the reports give us information and decreasing the number had no benefits. Thank you. Suzanne Ford

Sent from AOL on Android

Suzanne Hood — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Suzanne Hood Affiliation: Jun. 12, 2026 This will completely devastate my retirement. With the demise of Social Security slated for 2032, I will be destitute. If this action is to be taken, it should be coordinated with actions by the Internal Revenue Service, reversing their taxation structure to that of the 50s, impacting the extremely wealthy to cover losses by average citizens.

Suzanne Hood
Concern citizen from California

Suzanne Jones — Jun 12, 2026
Subject: S7-2026-15 Comment From: Suzanne Jones Affiliation: Jun. 12, 2026 It is irresponsible to do anything less than quarterly reporting.

Regards,

Sue

Go placidly amid the noise and the haste.
You are a child of the universe.
And whether or not it is clear to you,
no doubt the universe is unfolding as it should.

Suzanne Libson — Jun 12, 2026
Subject: S7-2026-15 Comment From: Suzanne Libson Affiliation: Jun. 12, 2026 So you want to make insiders richer while the rest of us remain in the dark? NO! Don't be pawns to this aministration! !

S.B. Libson
Mpls, MN

Suzi Voyles — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Suzi Voyles Affiliation: Jun. 12, 2026 Please keep the same Quarterly Reporting system. We don’t need to try this again, it is disastrous.

Susan Voyles
Homemaker
Sandy Springs, Georgia 30328

Sent from my iPhone

Suzy — Jun 12, 2026
Subject: S7-2026-15 Comment From: Suzy Affiliation: Jun. 12, 2026 History has shown that this will not benefit the average investor. It also screams of lack of disclosure in a company’s activity. I am against it. .

Sent from my iPhone

Suzy Reno — Jun 12, 2026
Subject: S7-2026-15 Comment From: Suzy Reno Affiliation: Jun. 12, 2026 Not only is it good for the minority and silent ownership of public companies, but frankly it’s good business practice to do a thorough examination of your results on a quarterly basis. I’m all for simplifying quarterly reporting, but it would be fiscally irresponsible to eliminate it altogether.

Sybil Sage — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sybil Sage Affiliation: Jun. 12, 2026 The public should have transparency and the information needed for us to have a voice. We can't have the world go to hell.

Sybil Sage - a New Yorker who's 84 and - as Trump likes to say - has never seen anything like this

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Sydne Luebe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sydne Luebe Affiliation: Jun. 12, 2026 Keep your hands off my money. Better stay quarterly.

Sydne

Sydne Luebe — Jun 12, 2026
Subject: S7-2026-15 Comment From: Sydne Luebe Affiliation: Jun. 12, 2026 They should Absolutely be mandated to report quarterly earnings. This is outrageous. People will stop investing.
This is just another Trump SCAM.

Sydne

T Parvin — Jun 12, 2026
Subject: S7-2026-15 Comment From: T Parvin Affiliation: Jun. 12, 2026 Theresa Parvin, Resource Unit Leader. No way should there be a 6 month blackout! Transparency is essential due to the way the general public invests, selects products, supports companies, votes for company officials, and it might lead to lots more insider trading because only company officials would know what’s going on for six months and it would get harder to prove that they traded on that knowledge.

Please stop the 6 month blackout!

Talat Islam — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Talat Islam Affiliation: Jun. 12, 2026 This is a move to make the rich richer and suck the rest dry. So I am against this move. If anything we need more accountability.
- talat Islam

Sent from my iPhone

TallJohn ... — Jun 12, 2026
Subject: S7-2026-15 Quarterly Reporting Requirement From: TallJohn ... Affiliation: Jun. 12, 2026 Less reporting is never good for the investing public. Going backwards would truly be a mistake. Leave things as they are, reporting quarterly. Do not make a change.

Thank you,
John Albritton
Regional Sales Manager
California

Tally Lass — Jun 12, 2026
Subject: Rule proposal to lessen reporting to 6 months From: Tally Lass Affiliation: Jun. 12, 2026 No, do not lengthen the reporting period. Six months is far too late to know where funds are going with ballot issues and races. I worked in elections for 24 years and for a state representative for nine years in the State of Florida. We need the information as knowledge is power. Let's not turn back time to when deals were made that maybe became known after an election.

Sent from AOL on Android

Tamara Betteridge — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tamara Betteridge Affiliation: Jun. 12, 2026 I'm sorry but we are talking about companies that are publicly traded. Investors need regular clear data and quarterly provides the best insight into how a company is being managed and is performing. Less reporting gives opportunity for more damage and fraud to happen. I am opposed to switching to semiannual reporting.

Tamara Betteridge
Peachtree Corners, Georgia

TAMARA CREEDEN — Jun 12, 2026
Subject: Comment on S7-2026-15 From: TAMARA CREEDEN Affiliation: Jun. 12, 2026 I'm a 63 year old soon to be retiree who will rely on my investment portfolio to cover my retirement years. Quarterly reporting allows investors to have important about savings and investments to make timely decisions. In today's instant economy, bi-annual reporting is simply absurd.

Please do not rollback reporting to 1950s levels. We'll all lose our lifetime savings and learn to late to make changes.

Tamara Creeden
IT Technical Writer

Tamara Creeden
Sent from my iPhone

Tamara Johnson — Jun 12, 2026
Subject: S7-2026-15 From: Tamara Johnson Affiliation: Jun. 12, 2026 The American public NEEDS 4 signatures per year. The system works, do not change it.

Sent from my iPhone

Tamara Spiller — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tamara Spiller Affiliation: Jun. 12, 2026 No! No no no no.. it's my money and I pay you to monitor it and keep it working- not to give rich guys yet another way to make a buck on the backs of the middle and lower income 99%!!!

Tamara VanMiddlesworth — Jun 12, 2026
Subject: S7-2026-15 From: Tamara VanMiddlesworth Affiliation: Jun. 12, 2026 To much chance for fraud

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Tami knopf — Jun 12, 2026
Subject: S7-2026-15 From: Tami knopf Affiliation: Jun. 12, 2026 KEEP IT QUARTERLY.
It has been working the way it should so therefore it's trusted. Why change it if it's not broke. Corporations get enough breaks with little oversight and our country suffers because of that. Keep in place the process that keeps them somewhat honest. We are already living our days, weeks, and months on edge in this horribly political arena of corruption and to just even suggest this just pushes our buttons past the point of staying silent. It's just more corruption and We The People are fed up.
Tami Knopf
California

Tammie Busch — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tammie Busch Affiliation: Jun. 12, 2026 Tammie Busch is Self-employed. It is unnecessary for the SEC to change the way things are being done now. Leave our 401k's alone. Your agency does far too much meddling into American 's financial assets for Congress than Congress knows what's good for them. Congress needs to stop trying to figure out more ways to seize our future income for themselves and spend more time working on making America a place where there is no poverty. 🙄

Tammy Brinkley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tammy Brinkley Affiliation: Jun. 12, 2026 I am Tammy Brinkley, Business Development Manager with Gilcrest Hospice. Living a life supporting my family

after my first husband died at 53 years old, of Multiple Myeloma after an 8-year fight.
We had little money saved before he died. At 62, I need to save efficiently to enable successful retirement. This requires informed decisions, which rely on timely delivery of information.
DO NOT ALLOW a reduction of timely delivery of information necessary, and reporting that informs our nation of performance of companies we invest in! It could be catastrophic to those like me.

Sent from my Phone
Tammy Brinkley

Tammy Lindsey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tammy Lindsey Affiliation: Jun. 12, 2026 Yes, quarterly report only

Yahoo Mail: Search, Organize, Conquer

Tammy Masem — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tammy Masem Affiliation: Jun. 12, 2026 Every six months is too far apart fir the reports.

Yahoo Mail: Search, Organize, Conquer

Tanya Duncan — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tanya Duncan Affiliation: Jun. 12, 2026 The SEC should not change the reporting from quarterly to six months. This will have a tremendous impact on my ability to monitor my investments and the strength of the company.

Tanya M. Duncan

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tara didonna — Jun 12, 2026
Subject: Comment on S7-2026-15 From: tara didonna Affiliation: Jun. 12, 2026 The minute requirements are lowered companies take advantage of it then I get into trouble and then they expect the government and the taxpayers to fill them out. It really needs to stop. Transparency is important for the protection of our country and the people who are investing money. If companies are able to keep things hidden they're going to be able to keep their bad business practices hidden. We shouldn't allow corporations the ability to hide bad business practices that could put our countryand our economy at risk.

Yahoo Mail: Search, Organize, Conquer

Tara Edwards — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tara Edwards Affiliation: Jun. 12, 2026 We should be doing what's right for the stock holders and society, that is transparency.

It's been working effectively to hold corporations accountable. Any action to reduce accountability hurts all of us, ultimately.

Tara Edwards
Sr Technical Product Manager
Kentucky

Tara OBrien — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tara OBrien Affiliation: Jun. 12, 2026 There is NO justification for changing from quarterly SEC reporting. NONE. We live in an information based society, having LESS information with which to make financial decisions is criminal. It also makes financial and operational transparency even harder to track. I am invested in several funds and individual stocks and this directly affects my ability to gather information and evaluate companies. Please do not change the current SEC reporting schedule.
Thank you,
Tara OBrien
Small Business Owner
Anna Maria, FL 34216

Sent from my iPhone

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tari johnson — Jun 12, 2026
Subject: S7-2026-15 Comment From: tari johnson Affiliation: Jun. 12, 2026 This insanity must be stopped. We need quarterly reports as this is the only way to keep the Americans aware of what new evil Drumph is working on to ruin our country further. Tari Johnson

Sent from my iPhone

Ted Kramer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Ted Kramer Affiliation: Jun. 12, 2026 Ted Kramer, Retired, Southern Illinois

I need to know quarterly results to make timely decisions to my portfolio.

Sent from my iPhone

Ted Kusmierski — Jun 12, 2026
Subject: S7-2026-15 From: Ted Kusmierski Affiliation: Jun. 12, 2026 I have large retirement investments and I don't want the SEC to to increase my risk by reducing requirements from corporations! Ted Kusmierski from Texas.

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ted pham — Jun 12, 2026
Subject: Comment on S7-2026-15 From: ted pham Affiliation: Jun. 12, 2026 My name is The Quang Pham and I am a retiree in Sugar Land, Texas. As an investor in more than 100 U. S. companies, I reviewed, analyzed and made decisions on my investments based primarily on the required quarterly reports by these companies. My investments in these companies are extremely important to my financial success in order to enjoy my retirement after 43 years of hard work.

I respectfully request SEC to continue requiring all U.S. public companies to release quarterly reports in compliance with SEC regulations.

Sincerely.

The Quang Pham

Yahoo Mail: Search, Organize, Conquer

Tennyson and Michelle James — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tennyson and Michelle James Affiliation: Jun. 12, 2026 Do not change to quarterly reporting you already know this will take away billions from American families that invest!

Sent from my iPhone

Teresa — Jun 12, 2026
Subject: S7-2026-15 From: Teresa Affiliation: Jun. 12, 2026 No! There is already too much fraud in every level of our society. Especially the wealthy need to be held accountable.
Teresa Lentini, Retired, Atlanta, GA

Teresa Austin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Teresa Austin Affiliation: Jun. 12, 2026 Quarterly reporting must stay intact! Twice a year gives too mcg time to fix the books. Do not change this!

Sent from Terry's iPhone

Teresa Casal — Jun 12, 2026
Subject: S7-2026-15 Comment From: Teresa Casal Affiliation: Jun. 12, 2026 My name is Teresa Casal, I am a retired professor from Florida. It has been clearly shown from attempts that semi annual reports do not reflect changes shown in quarterly reports. Why would this be implemented now when we the capacity to report quarterly changes would result in a loss of our savings and undermine our trust in our financial institutions. It is important that we maintain

quarterly reports as has been the standard for so many
years so we can make timely decisions in our investments. Thank you.

Yahoo Mail: Search, Organize, Conquer

Teresa Dunlap — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Teresa Dunlap Affiliation: Jun. 12, 2026 Of course they will opt out!
Don't do this.

Teresa Dunlap
Rogers, Ark
Get Outlook for iOS

Teresa Gau — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Teresa Gau Affiliation: Jun. 12, 2026 This is NOT OK. Transparency has made us stronger. I have worked hard for my savings and do not wish to see it devalued by a return to outdated reporting frequency. Please keep the reporting as it should be QUARTERLY.

Sent from my iPhone

Teresa Montanaro — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Teresa Montanaro Affiliation: Jun. 12, 2026 Teresa Montanaro
Retired administrator
Pennsylvania
I am a 77 year old widow. My investments are important to my survival. This was tried before and failed. That's why it was changed. It is 2026, not 1950. Life is different. Do not take us backward, especially to a time that that failed. Thank you.

Sent from my iPhone

Teresa Pelnar — Jun 12, 2026
Subject: S7-2026-15 From: Teresa Pelnar Affiliation: Jun. 12, 2026 Stupid

Sent from my iPhone

TeresaTrujillo737 — Jun 12, 2026
Subject: Comment on S7-2026-15 From: TeresaTrujillo737 Affiliation: Jun. 12, 2026 My name is Teresa Trujillo. I am 65 years old and recently retired.

My husband Jose and I are counting on our stock portfolio for our retirement income. Please don't change reporting requirements. Quarterly reporting gives investors and our advisors an important tool.

Publicly traded companies have easier tools for keeping and maintaining their financial records than were available in the past. They aren't keeping their ledgers with pen and ink.

We all need, and want, information and transparency from our investment partners. Do not lessen the requirements that have worked for the last fifty plus years.

Regards,
Teresa Trujillo
Concerned Citizen
PO Box 626
Concho, AZ 85924
Cellphone 928-892-9722

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terese ireland — Jun 12, 2026
Subject: S7-2026-15 Comment From: terese ireland Affiliation: Jun. 12, 2026 Quarterly updates are best practice for investors and due diligence. Do not change this to every six months. Terese Ireland Salisbury

Sent from my iPhone

Teri Travis — Jun 12, 2026
Subject: S7-2026-15 From: Teri Travis Affiliation: Jun. 12, 2026 implore you to Keep the law as is! Transparency is key. Weakening the current standards would create More Corruption and risk for investors.

Thank you;
Teri Travis

Teri Travis — Jun 12, 2026
Subject: S7-2026-15 From: Teri Travis Affiliation: Jun. 12, 2026 I implore you to Keep the law as is! Transparency is key. Weakening the current standards would create More Corruption and risk for investors.

Terina Highfield — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Terina Highfield Affiliation: Jun. 12, 2026 “Short-termism”

never stopped America.
The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable stock market on Earth. The corporate “myopia” blamed on quarterly reporting is, in the words of one finance scholar, simply not supported by the evidence. If it isn’t broken, don’t break it.“

Terri Major — Jun 12, 2026
Subject: S7-2026-15 Comment From: Terri Major Affiliation: Jun. 12, 2026 Terri is my name and I work in the field of physical therapy. I chose a career that allows me to help people improve their lives by increasing their physical mobility. Every dollar I make at my job now and for the past 42 years in this field is made with blood sweat and tears. I give everything to my job and the money that I save is not millions but it is well earned and I do not appreciate being in the dark when it comes to my hard earned money. This should be illegal. The government gets plenty of my hard earned money by taxing me every time I take a breath and we do not deserve to be locked out of the ability to make decisions about our life savings.

Terri Stephens — Jun 12, 2026
Subject: S7-2026-15 Comment From: Terri Stephens Affiliation: Jun. 12, 2026 Terri Stephens, retired Semiannual reporting is not an acceptable standard. This constant bowing to corporate interests at the expense of individuals has got to stop. People no longer are offered retirement and have poured their life savings into these accounts and now the government wants to take away more protections? Stop messing with people’s livelihoods.

Sent from my iPad

Terri's Home Email — Jun 12, 2026
Subject: S7-2026-15 Comment From: Terri's Home Email Affiliation: Jun. 12, 2026 Keep financial reports quarterly. You serve the people. We need checks on fraud and transparency to protect the public and investors.
Terri Killen

Terrie Velazquez-Owen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Terrie Velazquez-Owen Affiliation: Jun. 12, 2026 Don’t mess with the American people’s money and retirement, this is an outrageous move , keep it transparent, , why is this even happening? why should the American people not be allowed to thrive ??

Thank you,

Terrie Velazquez Owen
323-459-3128
THEY KNOW
Hair Dept. Head

www.terrievowen.com

TERRY — Jun 12, 2026
Subject: S7-2026-15 Comment From: TERRY Affiliation: Jun. 12, 2026 Now with AI able to do it quarterly why not make it every month if you have enough money to have a company you should be able to pay for a program that would do your books quarterly or monthly for that fact.

Terry — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Terry Affiliation: Jun. 12, 2026 Terry Pickens RDH Tualatin, Oregon. Of course quarterly reports are of great importance . Spent many years trying to grow and track money for future. Need to follow more closely, not wait around for access to a t on. Our money, why shouldn't we be able to track closely.

Terry Carver — Jun 12, 2026
Subject: S7-2026-15 Comment From: Terry Carver Affiliation: Jun. 12, 2026 We’re small investors and we need quarterly reports to make decisions. No need for simiannual reports . Only good for hiding bad performance.

Sent from my iPhone

Terry Penn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Terry Penn Affiliation: Jun. 12, 2026 I object to the proposed change of quarter reporting. Not a good idea for the individual trying to navigate the market. Leave it alone please.

Terry Penn
Mineola, TX

Terry Quinn — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Terry Quinn Affiliation: Jun. 12, 2026 Stock market is a con. It’s run by people like Trump and musk. Good luck. It’s about time for Wall Street to steal everyone’s saving again like 2008

Sent from my iPhone

Terry Sanders — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Terry Sanders Affiliation: Jun. 12, 2026 Terry Sanders. Retired Professor of Business.

Macon, Georgia
Bad idea to change reporting. No one benefits other than those in charge of reporting and their superiors. The short term risk could send the country into a recessionary cycle.

Sent from my iPhone

Terry Taylor Roundy — Jun 12, 2026
Subject: S7-2026-15 From: Terry Taylor Roundy Affiliation: Jun. 12, 2026 Stop. Just stop changing the rules that protect people that act in good faith and give opportunity to people who already have the advantage. As a former CFO and councilmember for my town I have been responsible for financial decisions that relied on timely and accurate information. This is unacceptable at a time when results should be faster not slower based on computer accounting programs. Please do not accept this change.

Tess Lane — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tess Lane Affiliation: Jun. 12, 2026 We need regular quarterly reporting from companies. Please do not allow this change . Teresa Lane, Las Cruces, NM

Sent from my iPad

Thais Carr — Jun 12, 2026
Subject: S7-2026-15 Comment From: Thais Carr Affiliation: Jun. 12, 2026 The cost savings is small compared to the risk of fraud or other factors that eat profits of "average" investors. Thais Carr (Retired nurse)

Theodore Snyder — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Theodore Snyder Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Publicly traded companies should be open and above board in all of their financial reveals including quarterlies.
All information that could be given to the public must be given to the public in order to make financial decisions on whether to buy stock or not or to hold stock, people need all the information they can get.
Thank you

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theresa sink — Jun 12, 2026
Subject: Comment on S7-2026-15 From: theresa sink Affiliation: Jun. 12, 2026 This government was all about transparency and they lied. Not even owned by USA. It's ran by Isreal and everything is hidden except by the people in office. They know they definitely know who is getting all the $ and power . Quarterly if we the people have power

Sent from my iPhone

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thomas borges — Jun 12, 2026
Subject: Comment on S7-2026-15 From: thomas borges Affiliation: Jun. 12, 2026 I fill it is only right that investors Keep receiving Quarterly Reporting. Please do not change this.

Sent from my iPhone

Thomas Cormack — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Thomas Cormack Affiliation: Jun. 12, 2026 My name is Tom cormack. I live in the Kern River Valley in Kern county, California. I'm a retired teacher dependent on my savings and investments to continue in my lifestyle up here. Please don't give the corporate entities a chance to hide more of there actions. If anything they need to come clean with more transparency. I worry that our country is being taken over by the Uber Rich and the middle class are getting squeezed out. Make them to continue to report quarterly earnings.

Thomas E. Pennock — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Thomas E. Pennock Affiliation: Jun. 12, 2026 We do not want poor decisions to wipe out our savings or investments. Do not roll back reporting guidelines. We saw how that worked out before and are not dumb enough to try it again.

Sent from my iPhone

Thomas Foss — Jun 12, 2026
Subject: S7-2026-15 Comment From: Thomas Foss Affiliation: Jun. 12, 2026 My name is Thomas and I’m an older Millennial that has been investing for over 10 years now. My job title is irrelevant here but for in terms of income, I’m in the lower middle class of America, or what’s left of it. Companies have been reporting their financials on a quarterly basis for a century now. They expect the American public to place their hard-earned money into the stock market to invest into them. Yes, they benefit by investing for their future retirement. However companies need to keep in mind that by supporting the reduced financial reporting, they are admitting to the American public that they are cash cows to fatten up a company’s stocks. They are admitting they don’t see Americans as real humans beings that need to adapt and survive to changing economic circumstances, which are lately driven by the twisted desires of billionaires and the top 1%. Finally, they are saying they don’t respect their own investors. By robbing American investors of the knowledge of financial information, they are purposefully taking away their freedom to build a brighter economic future for themselves and their families. There is little to no benefit for doing this, and much to lose.

Sent from my iPhone

Thomas Kersting — Jun 12, 2026
Subject: S7-2026-15 Comment From: Thomas Kersting Affiliation: Jun. 12, 2026 This proposal protects companies, not investors. It SHOULD EVER be approved.

Thomas Martin — Jun 12, 2026
Subject: S7-2026-15 Comment From: Thomas Martin Affiliation: Jun. 12, 2026 Bad idea, and shame on our supposed egalitarian government. I'd rather convert it all to gold and silver and be done with legislation. Someone should pull y'all's head's out of your asses… like now!

Sent from my iPhone

Thomas Nipper — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Thomas Nipper Affiliation: Jun. 12, 2026 Thomas Nipper, VP Sales, Georgia. I have been told to invest 15% of my income and also invest additional income into the market. I have been a good soldier, now we demand information of advice, market strategies and due diligence to ensure we can enjoy life.

Sent from my iPhone

Thomas Olano Private Investor — Jun 12, 2026
Subject: File No. S7-2026-15 From: Thomas Olano I strongly urge you not to make this dangerous reduction in corporate accountability. As an investor, I need to know how the companies I invest in or might invest in are doing. Any legitimate company on solid financial footing will already be tracking these numbers continuously, this is just allowing them to stop sharing that information at just a quarterly cadence with their investors. Companies use stock offerings to raise funds to use for the growth of the company, and the incremental cost to report how the company is actually doing to the stockholders is a small concession compared to the benefit our funds provided them. Even when those stocks are later traded after the public offerings, those stockholders are still owed accurate and **current** financial information on the health and profitability of the business. The fiction that i would be optional is just that. No company is going to willingly report more than they have to to their stockholders, and we private investors that make up such a large part of the nations economy rely on the SEC to ensure companies have to do accurate and **timely** reporting. Do not take that away!

Thomas Peel — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Thomas Peel Affiliation: Jun. 12, 2026 There are very intelligent people that are problem solvers. They have no need for the filth of politics or the singling out to be harmed by the viscous. Both parties are lost and the solutions needs honesty, of which there is little. If these administrations don't stand down and allow the solutions it will get viscous.

Thomas Spain — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Thomas Spain Affiliation: Jun. 12, 2026 Thomas M. Spain Retired Dept Head with the City of Henderson, NC 27536
WE NEED QUARTERLY REPORTING!!
With companies handling this much money and much of it being for retirees quarterly reporting is

critical. We cannot afford to lose 1/4 to 1/2 of our investments at this period in our lives. With the concern on how to fund Social Security the last thing someone close to retirement or retired needs is slower information on the stock market performance? You forget we can not set up a 1.8 Billion Fund Like Trump is trying to do and benefit on the insider trading rampart in our government. I am showing some sarcasm but I do not apologize. There is too much important important information being hidden from the American citizens today
Sincerely,
Thomas M Spain
1016 Dabney Drive
Henderson, NC 27536

Tia Volkman — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tia Volkman Affiliation: Jun. 12, 2026 Transparency is mandatory. The acceptance of corruption is destroying the USA.

Tiera Ferreira — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Tiera Ferreira Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
This is just you all tryinng to legalize letting the super rich people at the top continue to lie, cheat and steal from the working class without being held accountable.

Tiffany Darnell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tiffany Darnell Affiliation: Jun. 12, 2026 All people who are attempting to commit fraud against the people of the United States should be incarcerated. Any government official who is seeking to defraud American citizens through questionable practices regarding our investment accounts should be investigated and fired.

Sent from my iPhone

Tiffany Manzella — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tiffany Manzella Affiliation: Jun. 12, 2026 Companies need to report more than twice a year . My family is relying on that portfolio. Poorly performing companies need to be exposed early on in order to prevent families from losing their livelihood. The government cannot afford to clean up the mess.

Tiffany Marshall — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tiffany Marshall Affiliation: Jun. 12, 2026 Tiffany here, a teacher in Columbus, Ohio. I don't want semi-annual reporting. I want *more* reporting. More data helps me make informed decisions in a timely manner so my investments can do better. If anything, we should be pushing for monthly reports. Thanks!

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tim englemntengle — Jun 12, 2026
Subject: S7-2026-15 Comment From: tim englemntengle Affiliation: Jun. 12, 2026 No way!!!

Sent from my iPhone

Tim Galloway — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tim Galloway Affiliation: Jun. 12, 2026 It gives 1st crack and an unfair advantage to insiders. What a way to cheat the common citizen, I mean, how much money do these cheating criminals need?

Tim Kaczocha — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tim Kaczocha Affiliation: Jun. 12, 2026 Submitting Comments on Proposed Rule: Shortening the Financial Reporting Cycle To: U.S. Securities and Exchange Commission
Subject: Opposition to Proposed Shift to Semi-Annual Reporting (File No.S7-2026-15)
Dear Secretary:
I am writing to express my strong opposition to any proposal that would replace the current quarterly reporting framework (Form 10-Q) with a semi-annual schedule. Reducing the frequency of required financial disclosures would severely harm individual investors, compromise market efficiency, and increase volatility.
Maintaining a three-month reporting cycle is critical for several key reasons:
Information Asymmetry: Shifting to a six-month cycle creates prolonged periods of silence, disproportionately disadvantaging retail investors who rely on timely, public disclosures to make informed decisions. Increased Volatility: Lengthening the time between official reports will inevitably lead to massive, unpredictable market swings when six months of accumulated financial data are suddenly released at once. Rise of Speculation: In the absence of official quarterly data, the market will rely more heavily on rumors, unofficial leaks, and third-party speculatory analysis, undermining the integrity of public markets. Corporate Accountability: Quarterly reporting forces management to maintain disciplined financial oversight and provides timely transparency regarding operational shifts, supply chain disruptions, or fiscal distress. While minimizing administrative burdens for corporations is a valid consideration, it should not come at the expense of market transparency and investor protection. The current quarterly system ensures a continuous, reliable flow of information that keeps American capital markets the most transparent and trusted in the world.
I urge the Commission to maintain the current quarterly reporting requirements.
Thank you for your time and consideration of these comments.
Sincerely,

Tim Kaczocha
1515 S Prairie Ave Unit 1106
Chicago, IL 60605-3026

Tim Martin — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Tim Martin Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
You know it's bad, we know it's bad. When will you stand up for the everyday Americans? Or will

your legacy be one of helping the fraudsters.

Tim Mccaffery — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tim Mccaffery Affiliation: Jun. 12, 2026 Keep Quarterly reporting. Modern day technology has made quarterly reporting more reliable and accurate. This practice keeps financial transparency and trust in our system. Tim McCaffery, Plant EHS Specialist, Memphis, TN.

Sent from my iPhone

Tim Moyles — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tim Moyles Affiliation: Jun. 12, 2026 Keep the reporting quarterly, it’s in everyone’s best interest.

Sent from my iPhone

Tim Padden — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tim Padden Affiliation: Jun. 12, 2026 We need transparency in our markets to build confidence in our investments. Who does this help?

Tim Padden
Sent from my iPhone

Tim Walker — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tim Walker Affiliation: Jun. 12, 2026 Tim Walker, retired minister. I cannot say how important a stable income will be for our future. Retirement has been a huge change for us financially and not for the better. Let’s not make things potentially worse for all retirees and investors. Please.

Sent from my iPhone

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timdebyuhas — Jun 12, 2026
Subject: S7-2026-15 Comment From: timdebyuhas Affiliation: Jun. 12, 2026 No way this should even be a consideration. Too much can happen quickly. Investors DESERVE to know what's going on. ALWAYS.

Sent from my Galaxy

Timela Ng — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Timela Ng Affiliation: Jun. 12, 2026 We tried this before, it didn't work. Don't make the same mistake. This affects all Americans negativity (unless you're a billionaire). Again, don't do this!

Signed from Florida,
Pam, M. Ed.

Timothy Mullen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Timothy Mullen Affiliation: Jun. 12, 2026 This is a very bad idea. Give the the info to a few elites. The rest get screwed. Worst admission ever to even entertain this idea

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Tina Bull — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tina Bull Affiliation: Jun. 12, 2026 No lack of current information is not better. Leave the quarterly requirements in place. We want to know and see what is happening and no hiding for 6 months which can limit our ability to evaluate how well or badly it is doing. Do not change by taking a step back to the 50s with computers and AI it should be changed to every month soon will take no time to prepare and make available not more time. We need clear information that is current and visible. Do not change!!!

Sent via the Samsung Galaxy A13, an AT&T 4G LTE smartphone
Get Outlook for Android

Tina Jarrard — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tina Jarrard Affiliation: Jun. 12, 2026 Tina Jarrard. Retired. I would prefer to be able to quarterly review companies. This is another grab to keep consumers in the dark.

Tina Morschauser — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tina Morschauser Affiliation: Jun. 12, 2026 Keep the reporting open and honest.

Sent from my iPhone

TINA WYNN — Jun 12, 2026
Subject: S7-2026-15 Comment From: TINA WYNN Affiliation: Jun. 12, 2026 To the SEC,
Quarterly reporting must continue and be maintained for ALL investors. We have a right to full transparency regarding our investments. As a preschool admissions Director for over 30 years, my savings and investments are crucial to my retirement plan. I do not want to be kept in the dark.
Sincerely,
Tina Wynn

Sent from my iPhone

TinaMaria Martell — Jun 12, 2026
Subject: S7-2026-15 Comment From: TinaMaria Martell Affiliation: Jun. 12, 2026 Just as the people on Wall Street track daily stats, the people whose lives are invested in mutual and index funds for our retirement deserve full disclosure in the form of quarterly reporting.

Quarterly reporting ensures we can make an informed decision about our investment.

We live in a country where pensions are nearly non-existent, the social security system that we contribute to always seems to be under threat of dissolving entirely.
When we invest in products traded on Wall Street, we expect and deserve timely disclosure so that we can make decisions about the allocation of our money.
We deserve the choice because our money is being used to keep these funds alive.

Tod Sorensen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tod Sorensen Affiliation: Jun. 12, 2026 Absolutely not on bi-annual reporting. Keep it the way it is.

Sent from my iPhone

Tom Bonner — Jun 12, 2026
Subject: S7-2026-15 From: Tom Bonner Affiliation: Jun. 12, 2026 I depend on quarterly reports to see how my investments are progressing. Please keep the current quarterly reporting rules.

Sent from my iPhone

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tom cohen — Jun 12, 2026
Subject: S7-2026-15 Comment From: tom cohen Affiliation: Jun. 12, 2026 We deserve transparency! And a government that actually works for us the people!

Sent from my iPhone

Tom Ezel — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tom Ezel Affiliation: Jun. 12, 2026 My money not yours.

Tom Johnson — Jun 12, 2026
Subject: S7-2026-15 From: Tom Johnson Affiliation: Jun. 12, 2026 What is wrong with you ****ers?
Tom Johnson. 121 Church St. Decatur, GA 30030.
Retired.
No accountability is not acceptable. Corruption has replaced the rule of law and you idiots want to take it to the next level? You are like Robin Hood in reverse. Help save our country from this **** show and do not do this!

Thomas Johnson

Tom Long — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tom Long Affiliation: Jun. 12, 2026 Please do not eliminate quarterly reporting to investors. Reducing reporting makes public companies less transparent. In the long run, this will degrade the value of investments. Accurate and timely financial reporting is what has made the American financial system the envy of the world. And the US dollar has become the primary reserve currency. This enhances our standard of living and financial strength. The current system is not broken. Please don't fix it. Reducing reporting costs does not justify weakening our system.

Tom Long
Personal email: tom_longrpv@msn.com

Sent from my iPhone

Tom McCaffrey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tom McCaffrey Affiliation: Jun. 12, 2026 These reports are necessary for the small investor to have some sort of information that comes before corporate officials have they had a chance To better massage the records. I don't understand why regulation said I stood the test of time and kept the average person informed. Must be changed now. The exclamation is not adequate, and I see no reason to make the change other than to shield those who wish to hide what they're doing. Please don't allow this.

Tom Mertens — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tom Mertens Affiliation: Jun. 12, 2026 No to the twice a year proposal.b As a owners I need to see the reports quarterly.

Tom Mertens
Previous owner of an Auto Dealership

Tom T — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tom T Affiliation: Jun. 12, 2026 I am a financial advisor with over 25 years of experience. Please keep Quarterly reporting, it is essential to fair securities trading practices. Timely, ongoing company reporting provides the foundation for investors to make informed decisions.

Sent from my iPhone

Tommie Weber — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tommie Weber Affiliation: Jun. 12, 2026 The jerk at the SEC is worse than anything Gary Gensler did. He is a crook from the 2008 bank failures and he ain't any better now. He is tied to the hedge fund owners. He is complicit in this fraud and should be accountable for the problems he allows every day. This is a circus and Trump put a clown in charge. How is this cleaning up the swamp. This guy has been involved in financial scams since 2005 or there about. He's the worst choice Trump has made and he has made some great choices. This clown might as well not go to work. Letting these hedge fund owners cheat the system is not his job description.

Sent from my iPhone

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toni cortez — Jun 12, 2026
Subject: S7-2026-15 Comment From: toni cortez Affiliation: Jun. 12, 2026 Respectful, my retirement savings report should continue as is, quarterly, since I rely on them for my future spending. The proposed will make it harder for retirees to plan and seems to have little to no benefit to the fastest growing demographic - the retirees!

Toni Maschler — Jun 12, 2026
Subject: S7-2026-15 From: Toni Maschler Affiliation: Jun. 12, 2026 Sunshine is the best disinfectant. Too much mischief can be done with a six month gap between reports.
Toni Maschler
15 E Cliff St
Alexandria VA 22301
Sent from my iPhone

Tony Lavato — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tony Lavato Affiliation: Jun. 12, 2026 I'm against letting proven liars make changes that will enable them to lie even easier. The American people are SICK of the underhanded, unregulated, unauthorized and unpopular methods being used to destroy our

country and cheat our citizens! Anthony Lavato, retired in the Piedmont VA.

Tony Trabucco — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tony Trabucco Affiliation: Jun. 12, 2026 I oppose the proposed change to semi-annual reporting for corporations (vs quarterly).

Tony Trabucco

714-288-9369 TJTrabucco@gmail.com

Tracey — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tracey Affiliation: Jun. 12, 2026 Enough. We are a country of people who make these businesses work. We need the tools in order to analyze our investments. Why are you thinking of going to 6 months? Seems very shady SEC. Especially after what transpired for Elon Musk. Keep the books open SEC.

Tracey Hildebrand — Jun 12, 2026
Subject: S7-2026-15 From: Tracey Hildebrand Affiliation: Jun. 12, 2026 Financial crimes committed by any American are NOT okay !!!

Yahoo Mail: Search, Organize, Conquer

Tracie Jones — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tracie Jones Affiliation: Jun. 12, 2026 How about no. Transparency is an absolute must! Tracie J, PA, Residential Program Worker

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Tracy Edwards — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tracy Edwards Affiliation: Jun. 12, 2026 Tracy Edwards, senior managing consultant, Cincinnati, Ohio
As someone close to retirement, I'd like clear and transparent quarterly reporting on my investments since they will be my primary source of income for my lifetime. Thank you

Sent from my iPhone, please excuse the typos!

Tracy Gagnon — Jun 12, 2026
Subject: S7-2026-15 Comment From: Tracy Gagnon Affiliation: Jun. 12, 2026 Don't give them more time to hide there fraud. How can less reporting be a good thing??? Don't end quarterly reporting.

Tracy Gagnon
Dalton Wade
239-692-6110

Tracy Sparkman — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tracy Sparkman Affiliation: Jun. 12, 2026 Is this making America great? Then again, when has America been great? Maybe it was when America tried to annihilate the Native Americans? Break the backbone of the African Americans? Treat women as second class citizens? Now America wants hardworking citizens to pay financially? Keep being great America!

Tracy Sparkman
Sent from my iPhone

Travis Curry — Jun 12, 2026
Subject: S7-2026-15 Comment From: Travis Curry Affiliation: Jun. 12, 2026 Hiding corporate information exposes small investors to unnecessary risk and encourages insider trading.

Travis Curry

Travis Killen — Jun 12, 2026
Subject: S7-2026-15 Comment From: Travis Killen Affiliation: Jun. 12, 2026 This is bad for middle class Americans.

-Travis

Sent from my iPhone

Treasa Whitley — Jun 12, 2026
Subject: S7-2026-15 Comment From: Treasa Whitley Affiliation: Jun. 12, 2026 We, as investors, should have knowledge of how our investments are doing. Please leave it quarterly.

Trieu Tran — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Trieu Tran Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Quarterly reports ensure I can invest into market without fear of companies lying about profits or valuations

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Trina White — Jun 12, 2026
Subject: S7-2026-15 Comment From: Trina White Affiliation: Jun. 12, 2026 Twice a year reports are absurd with the economy and the world moving at such a rapid pace. It's not like the report and data has to be manually prepared!!! Another attempt to keep the working
public in the dark!

Trina White

Yahoo Mail: Search, Organize, Conquer

Trish Brunet — Jun 12, 2026
Subject: S7-2026-15 Comment From: Trish Brunet Affiliation: Jun. 12, 2026 Keep it quartly you bunch of thieves!

Trish Mack — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Trish Mack Affiliation: Jun. 12, 2026 Greetings - please keep the quarterly reporting as is. It is too easy to not have accurate reporting on semi-annual records. It is important to me as a American citizen and working hard towards
my retirement that my portfolio remain solvent and accurate in the days ahead. Thank you Patricia Mack sales representative Anchorage Alaska.

Yahoo Mail: Search, Organize, Conquer

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trudi.treat — Jun 12, 2026
Subject: Comment on S7-2026-15 From: trudi.treat Affiliation: Jun. 12, 2026 Please leave the current quarterly reporting requirement in place! Transparency is essential for businesses and investors.

Sent from my Galaxy

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trudi.treat — Jun 12, 2026
Subject: Comment on S7-2026-15 From: trudi.treat Affiliation: Jun. 12, 2026 Please leave the current quarterly reporting requirement in place! Transparency is essential for businesses and investors. We deserve all the facts in order to make good investment decisions.

Thank you.

Trudi Treat, retired in Az

Sent from my Galaxy

Twan Brown-Mitchell — Jun 12, 2026
Subject: S7-2026-15 Comment From: Twan Brown-Mitchell Affiliation: Jun. 12, 2026 Quarterly reporting is fair and necessary. Don't change it.

Tyler Millay — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Tyler Millay Affiliation: Jun. 12, 2026 Tyler retail manager kentucky. Who the **** thinks this is a good idea? There is absolutely no good reason for public companies to not have to report quarterly. History shows it, and as far as transparancy in knowing what I own goes, I deserve to know whats going on in businesses i own stock in. If anything there should be monthly reporting to share holders and quarterly reporting to the world. This is ****ing nuts. Im sick and tired of you sec ****s changing the rules to get rich.

Tyler Thompson — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Tyler Thompson Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Don't make defrauding investors easier, by ending requirements for corporate exe uses to sign and release quarter reports under penalty of jail.

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una lewis — Jun 12, 2026
Subject: S7-2026-15 Comment From: una lewis Affiliation: Jun. 12, 2026 This is fraud from trump cronies

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Valentine Fudala — Jun 12, 2026
Subject: File No. S7-2026-15 From: Valentine Fudala Keep quarterly!

Valerie Amo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Valerie Amo Affiliation: Jun. 12, 2026 Good day.

Please keep with quarterly reporting. The evidence (1955-1970) shows semi annual reporting creates losses for investors. It would be impossible for older investors to recover and with intended cuts to Medicare and Social Security after the mid-terms, life for retirees will become untenable. Thank you for doing the right thing and not allowing this change.

Valerie Amo
Grass Lake, MI
University of Michigan (Retired 2020)

VALERIE DEVINE — Jun 12, 2026
Subject: S7-2026-15 Comment From: VALERIE DEVINE Affiliation: Jun. 12, 2026 NO WAY.

Valerie Smith — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Valerie Smith Affiliation: Jun. 12, 2026 My name is Valerie Smith. My job title is Executive Director. I'm located in Jersey City, New Jersey. I work at a large investment bank in New York City. Changing the reporting cadence is a terrible idea. Reporting should be done quarterly as it has been for decades. Please do not negatively impact regular people as this change will surely do. Reconsider this change for the good of society. Thank you.

Valerie Taylor — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Taylor Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Please don't screw us even more than were already getting screwed by insider trading & grifting. Public companies should disclose info publicly not withhold it for politicians and elites to gain an even more of an advantage.
Thank you for your anticipated moral realization.

Valerie Wedel — Jun 12, 2026
Subject: S7-2026-15 Keep it Quarterly! From: Valerie Wedel Affiliation: Jun. 12, 2026 As a small business owner, I need to stay quarterly. As a citizen of this country, I want every business to stay quarterly! It is only fair.

Sincerely,

Valerie Wedel

Sent from my iPhone

Valerie Weise — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Valerie Weise Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Quarterly reporting is vital. How could you conclude otherwise unless there is deception going on?

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vance ley — Jun 12, 2026
Subject: Comment on S7-2026-15 From: vance ley Affiliation: Jun. 12, 2026 We need more transparency, not less. Every time restrictions on corporations are relaxed, investors and the public at large pay a huge price. So, NO.

“At the start of every disaster movie there’s a scientist being ignored.”

Vanessa Forsythe — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vanessa Forsythe Affiliation: Jun. 12, 2026 Vanessa Forsythe I am in my 70s and reside in CA. We have worked for over 50 years. We raised our children and grandchildren while working and still pay taxes. Our life savings is in funds tied up in the stock market.Transparency and reporting of corporations is required so that we can have some understanding of how money is made and used and hold people accountable.
The government exists to represent and support we the people.

Vanessa
Vanessa Forsythe RN MSN

Varrick Nunez — Jun 12, 2026
Subject: Keep Quarterly Reporting From: Varrick Nunez Affiliation: Jun. 12, 2026 TWIMC,
I am invested in the larger stock markets, and I am retired from the military and public service.

I don’t see the need for changing quarterly reporting. The huge downside would be a longer period for mismanagement and malfeasance.

I recommend the SEC work to remove the requirement for actually printing and mailing financial reports, and require investors to accept electronic reporting.

Also technology has advanced, it makes more sense for the SEC to consider monthly financial reports. The technology exists.

Varrick Nunez
Lakeland, Florida

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vb leandynamics.com — Jun 12, 2026
Subject: Comment on S7-2026-15 From: vb leandynamics.com Affiliation: Jun. 12, 2026 I oppose any changes to reduced reporting. It just makes it easier for companies to manipulate the results, increasing pressure on semi annual reporting. With today's computerized records it is not a burden to report quarterly. Leave it as-is.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

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vcollings — Jun 12, 2026
Subject: S7-2026-15 Comment From: vcollings Affiliation: Jun. 12, 2026 I believe there is enough deception condoned by agency rules. Don’t add to it.

All the best,
Veronica Collings, DC
Cell: (610)564-0861
Office: (843)543-1253
www.drveronicacollings.com

"No act of kindness, no matter how small, is ever wasted.”

Veneda Yates — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Veneda Yates Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
WHY ARE THE AMERICAN BIGWIGS SO AFRAID FOR REGULAR AMERICANS TO HAVE SOMETHING? WHY CANT WE ALL SHARE IN THE WEALTH? THE MORE WEALTH WE HAVE THE MORE WE SPEND!! WHAT DONT YOU GUYS GET ABOUT THIS B. S.? DONT DO IT!!

Vern Van Fleet — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vern Van Fleet Affiliation: Jun. 12, 2026 I oppose the plan to loosen reporting requirements. Quarterly reports help both the investor and the business to understand performance. Vern Van Fleet, retired engineer, South Carolina

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Vesta Morgan — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Vesta Morgan Affiliation: Jun. 12, 2026 To the

Securities and Exchange Commission:
Why in the ever lovin' existence would this be a good idea? The only people who this will help is the business owner and C-suite and their inflated wages. And by help I mean this would make it easier for them to hide bad quarter's profits for those who are investing in these companies. It would make it more difficult to know if the company is actually healthy and worth investing in. This is a horrible plan that cost investors a lot of money.

Vi Duong — Jun 12, 2026
Subject: S7-2026-15 Comment From: Vi Duong Affiliation: Jun. 12, 2026 As a shareholder, Tuong-Vi Duong, Retired Boeing Sr Manager, it’s important for me to stay apprised of how management is making decision for their companies regarding to their products and services, including employees. Keep the reporting on a monthly basis for companies to stay transparent.
Six month reporting intervals create an obtuse environment with significant lag time such that shareholders will not be able to track companies’ directions and progresses in a timely fashion.

Thank you,

Vi Duong Sent from Gmail Mobile

Vicki Jo — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vicki Jo Affiliation: Jun. 12, 2026 Keep it Quarterly!! Don’t “fix” what ain’t broke!!!

Vicki Rice — Jun 12, 2026
Subject: S7-2026-15 Comment From: Vicki Rice Affiliation: Jun. 12, 2026 Quarterly is standard and better for all investors. Keep it!

Vicki Rice
Sheridan, WY

Vicki Russell — Jun 12, 2026
Subject: S7-2026-15 From: Vicki Russell Affiliation: Jun. 12, 2026 Please do not reduce the reporting from quarterly to bi-yearly. People's 401k and pension funds use that data, and we would prefer to not have everyday-person investments go belly up. We are
long past "never invest what you cannot afford to lose" largely due to Reagan and post-Reagan policy. If companies can afford ceo bonuses they can afford some extra accounting help.

Yahoo Mail: Search, Organize, Conquer

Vicki Sickler — Jun 12, 2026

Subject: S7-2026-15 Comment From: Vicki Sickler Affiliation: Jun. 12, 2026 KEEP QUARTERLY!!! My money my RIGHT TO KNOW!

Sent from my iPad

Vicki Zaworski — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vicki Zaworski Affiliation: Jun. 12, 2026 Leave the past behind, don't change it to past rules that were ibvioysly changed for a good reason. Clinton shpuld never have cganged tte banks rules in 1990s so that it made the massive bank fraud commited by 2009 possible. Leave things alone. Don't let tge oligarchs talk the government into changing what doesn't need to be changed just to benefit them. Vicki Zaworski, Lawton, Michigan

Sincerely,

Vicki Zaworski
1.269.251.5086 cell

Vickie Fadness — Jun 12, 2026
Subject: File No. S7-2026-17 From: Vickie Fadness I am writing in opposition to SEC Release No. 33-11414, the proposed optional semiannual reporting rule, which would allow companies to reduce financial disclosures from quarterly to semiannual. If passed, this would restrict information on my retirement funds, while allowing insiders and large institutional organizations access to that information. This increases opportunities for executives, well-connected investors, and insider traders to profit before I am aware of changes. Less frequent disclosure creates larger information gaps, leading to sharper price swings and increased market volatility. As a retired investor I rely heavily on SEC filings, whereas institutional investors, hedge fund managers, and members of Congress — many of whom are not subject to the same trading restrictions as corporate insiders — would retain informational advantages unavailable to ordinary investors. I am deeply concerned about the insider trading implications of extending the disclosure window to six months. I ask that this change not be made. Keep reporting on a quarterly basis.

Vickie Holland — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vickie Holland Affiliation: Jun. 12, 2026 My husband and I are retired and have investments that we rely on for our income. We need quarterly reports of our investment performance so that we can track and react in a timely way. 6 months is too long to wait for reports, as poor performance could result in hidden losses.

Vickie Holland
Overland Park, Kansas
Retired

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victoria delpercio — Jun 12, 2026
Subject: Comment on S7-2026-15 From: victoria delpercio Affiliation: Jun. 12, 2026 V Delpercio, Pittsburgh, Pa. I am the first in my family to have an investment account. I check my holdings daily and read everything I can. I DO NOT WANT TO GO TO TWICE A YEAR. I am tired of EVERYTHING going against the little man who is barely middle class trying to secure a future!

Victoria Rodriguez — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Rodriguez Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
A Fair market and transparency is beneficial for all. Who would invest blindly into a "public" entity? No one. This rule would cause so much more work for the SEC also, just imagine the lawsuits. Particularly insider trading.
Keep public companies public!

Victoria Vining-Gillman — Jun 12, 2026
Subject: S7-2026-15 From: Victoria Vining-Gillman Affiliation: Jun. 12, 2026 This is offensive!! Why would the SEC want to change from Quarterly reporting? Sounds like self dealing, a grift, only good for CEOs with something to hide…. CAN IT!!!

Sent from my iPhone

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vince — Jun 12, 2026
Subject: Comment on S7-2026-15 From: vince Affiliation: Jun. 12, 2026 I am not in favor of the proposal. No changes.

Sent from Gmail Mobile Vincent Moore

Vincent Memole — Jun 12, 2026
Subject: S7-2026-15 Comment From: Vincent Memole Affiliation: Jun. 12, 2026 It’s my money…….. we should be allowed to have monthly reports. Two times a year will only lead to fraud which will be undetected until it is too late. I want to see the SEC REPORT made a MONTHLY REPORT. It is the 21st century with Ai there is no reason why it can’t be a monthly report at a minimum

Sent from my iPhone

Vincent Van Gogh — Jun 12, 2026
Subject: S7-2026-15 Comment From: Vincent Van Gogh Affiliation: Jun. 12, 2026 Having actively participated in the stock market for the past four decades, my investment decisions are significantly influenced by the quarterly reports of publicly traded companies. I strongly advocate for the continued requirement of quarterly reporting for all companies listed on U.S. Stock Exchanges.

I am concerned that what may initially be presented as an optional measure could gradually become standard practice, as the path of least resistance often prevails. Such a shift in reporting requirements rarely remains optional for an extended period.

The potential economic repercussions of delayed or insufficient information are substantial, particularly for individuals whose 401(k)s, IRAs, or college funds are invested in these stocks. Furthermore, it is important to note that mutual fund investors, who do not directly hold individual stocks, would also be disadvantaged, as they would lack the necessary transparency to assess the performance of underlying assets.

"If you hear a voice within you say, 'You cannot paint,' then by all means paint, and that voice will be silenced."

Vincent Van Gogh

Virginia Blackston — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Virginia Blackston Affiliation: Jun. 12, 2026 Virginia Blackston, Central Ohio and retired. We want the quarterly reports. We don't have that much money but we can't afford to lose it. We may need it sooner than we hope to go into some sort of senior living arrangements. Those costs would wipe us out quickly. We have to know where we stand.

Virginia

and

and CH Chloe, CGC, BN,TK-E, RE, CDX, Rat O, CGCA, CGCU, FDC BCat; and Sandy, CGC, TK-A

Virginia Crowell-Phillips — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Virginia Crowell-Phillips Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:
Why would we pass something that will force anyone to lost transparency? I strongly oppose this.

Virginia Davis — Jun 12, 2026
Subject: Keep Quarterly Reporting From: Virginia Davis Affiliation: Jun. 12, 2026 Why would we let corporations hide their financial reports and only report twice per year? Quarterly has been working fine! Ordinary Americans are struggling enough without taking us back to 1955. Virginia Davis, Professor, Edinburg TX.

Virginia Davis

Virginia Semple — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Virginia Semple Affiliation: Jun. 12, 2026 Virginia Semple, investor,
I want quarterly reporting on my investments. It helps me determine where to place or adjust my investments for maximum growth. I do not want to wait 6 months to see a trend. Please retain quarterly reporting.

Vivian Bommer — Jun 12, 2026
Subject: S7-2026-15 From: Vivian Bommer Affiliation: Jun. 12, 2026 The law was written as is to prevent another Enron, keep things as written. Accountability is a thing, stand up for the American people.

Vivian Yao — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Vivian Yao Affiliation: Jun. 12, 2026 I prefer to receive QUARTERLY reports on my investments. Do not change what is not broken.

Viviane Galloway — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Viviane Galloway Affiliation: Jun. 12, 2026 I have worked for the largest international charitable organization, one of the most highly esteemed department stores in New York City, and a private investment firm owned by a billionaire. I've also worked for tiny nonprofits in rural areas. I've come to realize that the greater the transparency, the more successful the organization and the more satisfied those involved with the organization are. In all of those cases I have seen that the greater the transparency and the frequency of reporting, the more profitable and successful the organization was. With less reporting and oversight, I saw a business that should not have failed slip into bankruptcy, I saw embezzlement that was not apparent right away because of the lack of proper reporting, and other disturbing situations that affect both the organization and those who invest or trust in it. Please maintain the quarterly reporting requirement for firms to minimize disruption within the market, losses to investors and eventually failure of many companies. Thank you, Viviane Galloway, retired executive assistant, Rensselaerville New York

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VJ Link — Jun 12, 2026
Subject: S7-2026-15 Comment From: VJ Link Affiliation: Jun. 12, 2026 Removing the regular quarterly reporting benefits who, exactly? Give the miscreants bigger head starts, and handicap enforcement and regulatory agencies? Just say NO. V Link Madison Wisconsin

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VR Baker — Jun 12, 2026
Subject: S7-2026-15 Comment From: VR Baker Affiliation: Jun. 12, 2026 Quarterly reporting is necessary to maintain the integrity of the system and to avoid the serious potential issues that can arise when no one is watching the chicken coop.

Sent from my iPad

Wanda Nelson — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wanda Nelson Affiliation: Jun. 12, 2026 Wanda Nelson Oak Ridge, NC Don't we have enough problems! Keep Quarterly Reporting!

Warren Griffin — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Warren Griffin Affiliation: Jun. 12, 2026 With better than ever ability to create a complete report almost at the click of a button, the reason to reduce reporting can only be to hide problems or give insiders the ability to act before investors see the facts.

Please do not allow the reporting be changed to 6 months from the current 3.

Warren Griffin
Retired Chemical Engineer
Saginaw, MI

Warren Griffin

Warren Nicholson — Jun 12, 2026
Subject: S7-2026-15 From: Warren Nicholson Affiliation: Jun. 12, 2026 No, the corporate would is to big and out of control. Our system needs to be balanced.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Warren Willsey — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Warren Willsey Affiliation: Jun. 12, 2026 I say No. Why retutn to rules that were proven to be bad for ordinary investors and only advantage Big Corporate?

Sent from my iPhone

Wayne A. Thorp p.p., CEO, BetterInvesting — Jun 12, 2026
June 12, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: File No. S7-2026-15
Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies
Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
Dear Ms. Countryman:
BetterInvesting is a 75-year-old nonprofit investment education organization serving approximately 22,000 paying members across the United States. Our mission is to equip everyday investors to invest wisely and independently. Our members are retail investors. Most are fundamental, long-term stock pickers who read 10-Q filings.
BetterInvesting opposes the proposed amendments to Exchange Act Rules 13a-13 and 15d-13 that would permit reporting companies to elect filing semiannual reports on new Form 10-S in

lieu of quarterly reports on Form 10-Q.
The proposal would cut in half the number of reviewed, certified, liability-bearing interim financial reports the U.S. disclosure regime produces each year. Voluntary earnings releases would fill the gap. Voluntary earnings releases do not carry interim auditor review, Sarbanes-Oxley Section 302 certification, or Section 18 liability in the same form as a periodic report. The empirical literature on this exact question, including work the proposing release relies on, indicates that the trade would widen information asymmetry, raise the cost of equity capital, fail to deliver the long-term investment benefits the Commission asserts, and fall hardest on retail investors. The Commission already took comment on this question in 2018 and convened a roundtable in 2019.1 It declined to act then. The proposing release does not explain what has changed in the empirical or investor protection landscape since 2018 to justify revisiting the question on different terms now.
1Request for Comment on Earnings Releases and Quarterly Reports, Release No. 33-10588; 34-84842; File No. S7-26-18 (Dec. 18, 2018); Roundtable on Short-Term/Long-Term Management of Public Companies, Our Periodic Reporting System and Regulatory Requirements, U.S. Securities and Exchange Commission (July 18, 2019).
1. The proposal would widen information asymmetry between retail and institutional investors and reduce the legal weight of interim disclosure.
Institutional investors do not depend on the 10-Q the way retail investors do. They have access to alternative data feeds, credit card panels, satellite imagery, channel checks, expert networks, and direct corporate access. Retail investors rely on standardized, periodic, reviewed filings. When companies stop filing quarterly, institutions retain their information edge. Retail investors would lose half of the standardized data they have today.
The Commission's own published data establish how unevenly this loss would be distributed. Senate testimony delivered by the Director of the Division of Trading and Markets in 2015, drawing on September 2013 ownership data, reported median individual ownership of 89.1 percent for exchange-listed companies with market capitalizations under $50 million, 80.1 percent for companies between $51 million and $100 million, and 68.7 percent for companies between $101 million and $250 million.2 Institutional ownership became the majority only at market capitalizations above $500 million. Institutional ownership of smaller companies has trended upward since the data were collected, primarily through passive index fund growth, but the relative concentration of retail investors at smaller market capitalizations remains a durable empirical relationship, and the Commission has not published an updated comprehensive breakdown contradicting these figures. The proposal, as drafted, permits the largest practicable reductions in disclosure in precisely the segment of the market where, by the Commission's own data, retail investors are the dominant owners.
This is not a theoretical concern. Fu, Kraft, and Zhang examined a comparable natural experiment using U.S. firms that transitioned between annual, semiannual, and quarterly reporting between 1951 and 1973. They found that higher reporting frequency reduces information asymmetry and reduces the cost of equity capital.3 Pozen, Nallareddy, and Rajgopal, in research supported by the CFA Institute Research Foundation, report that UK firms voluntarily issuing quarterly reports before the 2007 mandate had lower bid-ask spreads and higher share turnover than firms that did not.4 Both findings identify the same channel through
2Stephen Luparello, Director, Division of Trading and Markets, Testimony on "Venture Exchanges and Small-Cap Companies," Before the United States Senate Subcommittee on Securities, Insurance, and Investment, Committee on Banking, Housing, and Urban Affairs (March 10, 2015), Table 1.
3Renhui Fu, Arthur Kraft & Huai Zhang, Financial Reporting Frequency, Information Asymmetry, and the Cost of Equity, 54 Journal of Accounting and Economics 132 (2012).
4Robert C. Pozen, Suresh Nallareddy & Shivaram Rajgopal, Impact of Reporting Frequency on UK Public Companies, CFA Institute Research Foundation (March 2017). The bid-ask spread and turnover finding for voluntary quarterly reporters is reported at page 4, note 2, citing

Cuijpers and Peek (2010).
which retail investors benefit from quarterly reporting today, and the same channel that would be weakened by the proposed rule.
The proposing release argues that voluntary earnings releases will fill any gap left by eliminating two of four interim filings per year. This conflates information flow with legal protection. Form 10-Q financial statements are subject to interim review under AS 4105. The 10-Q carries CEO and CFO certifications under Section 302 of the Sarbanes-Oxley Act. It triggers liability under Section 18 of the Securities Exchange Act. The proposed Form 10-S would retain those standards for the semiannual period but would not provide them for the two interim periods that 10-Qs cover today. Voluntary earnings releases furnished under Item 2.02 of Form 8-K do not carry equivalent legal protections; they are furnished rather than filed precisely to limit issuer liability.
The Commission would be replacing two reviewed, certified, liability-bearing interim filings per year with corporate communications that carry materially weaker legal protections. Retail investors are the constituency most dependent on those protections, and as the Commission's own data show, they hold the most stock in the companies the proposing release identifies as the principal intended beneficiaries of the new regime.
2. The empirical record on reporting frequency does not support the proposal.
The Commission's premise, that less frequent reporting will reduce managerial short-termism (i.e., the corporate myopia hypothesis) and improve long-term outcomes, is testable, and the literature has tested it. The leading U.S. paper cited in support of the Commission's premise is Kraft, Vashishtha, and Venkatachalam, which finds that increased reporting frequency among U.S. firms between 1950 and 1970 was associated with reduced corporate capital investment, which the authors interpret as evidence of managerial myopia.5 Three points limit the weight this finding should carry in this rulemaking, and the more recent natural-experiment evidence cuts uniformly against the proposal.
First, the dependent variable is capital investment by the firm. The Commission's statutory mandate is investor protection, not capital expenditure levels. A decline in corporate capital investment associated with more frequent reporting is not the same as a decline in long-term shareholder welfare. The myopia hypothesis assumes that the forgone investments would have been positive net present value (NPV) projects whose abandonment harms shareholders. The literature does not establish that. The forgone investments may have included negative-NPV projects whose abandonment benefits shareholders, or positive-NPV projects whose abandonment harms shareholders, or some mix. Until the literature distinguishes between these
5Arthur G. Kraft, Rahul Vashishtha & Mohan Venkatachalam, Frequent Financial Reporting and Managerial Myopia, 93 The Accounting Review 249 (2018).
cases, the myopia channel does not justify reducing investor disclosure on the basis of preserving issuer capital expenditure levels.
Second, the more recent natural experiment cuts the other way. Pozen, Nallareddy, and Rajgopal exploited the United Kingdom's adoption of mandatory quarterly reporting in 2007 and its repeal in 2014.6 They found no statistically significant differences in capital expenditures, research and development, or net property, plant, and equipment between mandatory switchers and voluntary adopters in the years after 2007. They reached the same finding for stoppers compared to continuers after 2014. The frequency of financial reporting did not materially affect corporate investment levels in either direction. The myopia channel that the Commission's proposing release relies on does not replicate in the modern UK natural experiment.
Third, the UK experience produced findings that directly contradict the proposal's premises about investor outcomes. The introduction of mandatory quarterly reporting in 2007 was associated with a 21.5 percent increase in the average number of analysts following mandatory switchers, from 2.79 to 3.39, and a 26.5 percent increase for voluntary adopters, from 3.77 to 4.78. Analyst forecast accuracy improved more for mandatory switchers than for voluntary adopters. When the mandate was repealed in 2014, companies that stopped reporting quarterly

experienced a statistically significant decline in analyst coverage.7 Each of these findings undercuts the rationale for the proposed rule. Quarterly reporting brought analysts to the market. Less frequent reporting drove them away.

Fourth, when the UK gave companies the option to drop quarterly reporting in 2014, fewer than 10 percent of UK public companies in the Pozen study sample (45 of 471) did so by the end of 2015.8 More than 90 percent continued quarterly reporting even with no requirement to do so. The proposing release cites the UK repeal as a policy precedent for this rulemaking. The release does not mention the 90-plus percent retention rate. The companies most exposed to the alleged costs of quarterly reporting voted with their filings to keep it.

BetterInvesting acknowledges that Pozen, Nallareddy, and Rajgopal, while finding no support for the move from quarterly to semiannual reporting, do recommend reform of the existing quarterly reporting framework. They favor streamlined quarterly reporting with sector-specific guidelines and key performance indicators rather than the current 10-Q format. The Commission's proposal addresses reporting frequency, not reporting content. The Pozen analysis supports the latter, not the former. If the Commission is interested in reducing the compliance burden of the current 10-Q while preserving its investor protection function, the path forward is content reform, not frequency reduction. The two are not interchangeable, and the empirical record cited above does not support treating them as such.

6Pozen, Nallareddy & Rajgopal, supra note 4.

7Id.

8Id.

The empirical finding most directly relevant to the Commission's investor protection mandate, that higher reporting frequency reduces information asymmetry and lowers the cost of equity, comes from the same historical natural experiment Kraft, Vashishtha, and Venkatachalam use and rests on the same underlying data.9 The Commission cannot selectively rely on one half of that older literature while ignoring the other half and the more recent UK evidence that uniformly runs counter to the proposal.

The proposing release also cites a 2019 Nasdaq survey in which 75 percent of 183 responding listed companies indicated that they or their investors would benefit from semiannual reporting. That is a survey of issuers, not investors. Asking companies what they think investors want is not the same as asking investors.

Investor-side survey evidence on this question exists. In 2019, the CFA Institute surveyed 28,204 chartered financial analysts worldwide and reported the results.10 Among the 768 respondents, 91 percent reported that quarterly reports contain incremental financial information beyond what earnings releases provide, 75 percent reported that the incremental information in a quarterly report can affect their views about a company, and 72 percent rejected the "supplemental approach" under consideration at the time that would have permitted earnings releases to substitute for the financial content of a Form 10-Q. Based on that member survey, the CFA Institute formally opposed any move to semiannual reporting. The Council of Institutional Investors, representing pension funds and other long-term institutional investors with member assets of approximately $4 trillion, separately characterized quarterly reports as "a critical element of the robust disclosure infrastructure that is so important for investors" and warned that less frequent reporting "would likely lead to greater share price volatility, and more intense investor focus on short-term share price fluctuations."11 This investor-side record speaks to the same question the Commission is now revisiting and runs against any move to semiannual reporting.

3. Comparability and trend analysis across companies would degrade.

If some companies elect semiannual reporting while others continue quarterly reporting, retail investors face a fragmented disclosure landscape. Comparing two competitors in the same industry becomes harder when one reports quarterly and the other twice a year. Sector analysis,

9Fu, Kraft & Zhang, supra note 3.

10CFA Institute, The Case for Quarterly and Environmental, Social, and Governance Reporting

(2019). The survey was administered to a random sample of 28,204 CFA Institute charterholders employed as quantitative analysts or portfolio managers from February 27 to March 10, 2019, with 768 useable responses, a 3 percent response rate, and a margin of error of plus or minus 3.5 percentage points at a 95 percent confidence level.

11Council of Institutional Investors, Comment Letter to the U.S. Securities and Exchange Commission on Earnings Releases and Quarterly Reports, File No. S7-26-18 (2019).

peer benchmarking, and the screening tools that retail investors and the educational organizations that serve them rely on all depend on consistent reporting intervals.

This concern compounds for investors using fundamental analysis methodologies that rely on multi-period data. BetterInvesting teaches the Stock Selection Guide, which requires investors to evaluate trends in sales growth, EPS growth, pre-tax profit margins, return on equity, and debt levels across multiple periods. Eight quarters of data per two-year window is the foundation of credible trend analysis. Four data points per two years materially weaken the statistical foundation for the kind of patient, fundamental analysis that long-term retail investing depends on.

4. The proposed Regulation S-X amendments would permit materially stale financial statements in primary offerings.

The proposing release indicates that Regulation S-X would be amended to address the age of financial statements for semiannual filers, including changes intended to prevent semiannual filers' financial statements from being deemed stale under existing rules built around a quarterly framework. The fact sheet describes this as a simplification and consolidation of the staleness rules.

The age-of-financial-statements rules in Regulation S-X exist to protect investors who purchase newly issued securities. A retail investor buying shares in a follow-on offering or an IPO is entitled to make that decision based on reasonably current financial information.

If the Commission relaxes the staleness window to accommodate semiannual filers, retail investors purchasing in primary offerings from those filers will be pricing the offering off financial statements up to seven months old at the time of issuance. That is a substantively weaker level of disclosure than what investors in primary offerings receive today. The Commission should not modify the Regulation S-X staleness framework in a way that converts financial statements that are stale by current investor protection standards into financial statements that are no longer stale by definition.

Recommendations

1. The Commission should not adopt this proposal. The empirical record, including the Commission's own data on retail ownership concentration in smaller companies and the UK natural experiment that the proposing release cites as policy precedent, does not support the proposed change. The size-tiered alternative that some commenters may propose, under which the semiannual election would be limited to smaller filers, would compound the harm to retail investors rather than mitigate it: the Commission's data establish that retail ownership is most concentrated at smaller companies, and the same Pozen, Nallareddy, and Rajgopal research cited above explicitly warns against size-tiered reporting cadence on the grounds that it would reduce liquidity and raise the cost of capital for smaller companies.12 A size threshold is not a remedy. The cleanest course is to preserve the existing framework.

2. If the Commission proceeds with this rulemaking notwithstanding the empirical record, it should retain the current Regulation S-X staleness framework for primary offerings. Any company conducting a registered offering should be required to include financial information no older than that required of a quarterly filer, regardless of the issuer's elected interim reporting cadence. The trade-off between issuer compliance burden and ongoing periodic reporting differs from the trade-off between issuer compliance burden and the freshness of information available to investors at the time of a primary offering. The Commission should not bundle them.

Quarterly reporting is not an administrative burden the Commission should be eager to lift. It is the architecture that has given American retail investors enough standardized, certified information to participate in U.S. capital markets on something approaching equal footing with sophisticated investors for more than half a century. The empirical record, including the Commission's own data, indicates that weakening that architecture would impose its largest costs on the constituency the Commission exists to protect. BetterInvesting urges the Commission not to do so.
Thank you for the opportunity to comment. I would welcome the chance to discuss these concerns with you or your staff at any time.
Sincerely,
Wayne A. Thorp, CFA
CEO
BetterInvesting
570 Kirts Blvd., Suite 221
Troy, MI 48084
cc: Office of the Investor Advocate, U.S. Securities and Exchange Commission
12Pozen, Nallareddy & Rajgopal, supra note 4.

Wayne Randall — Jun 12, 2026
Subject: S7-2026-15 Comment From: Wayne Randall Affiliation: Jun. 12, 2026 Never stop quarterly reporting never

Sent from my iPhone

We need the continuing scrutiny, communication & protection that quarterly reporting provides investors & shareholders. Retired Senior Staff Attorney for Commodore Business Machines & investor. — Jun 12, 2026
Subject: File No. S7-2026-15 From: We need the continuing scrutiny, communication & protection that quarterly reporting provides investors & shareholders. We need the continuing scrutiny, communication & protection that quarterly reporting provides investors & shareholders.

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wehn1 — Jun 12, 2026
Subject: S7-2026-15 Comment From: wehn1 Affiliation: Jun. 12, 2026 Regular, individual investors need to see company information every 3 months, not a day less. Please do NOT loosen this requirement! Thanks!

Wendell Sloan — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendell Sloan Affiliation: Jun. 12, 2026 Historical record can be the best tool for predictions of the future. The period of 1955 to 1970 of semi annual reporting provides solid evidence of lackluster performance for investors. Those that do not learn from history are destined to repeat it. Do not return to semi annual reporting.

Sent from my iPhone

Wendilyn Grasseschi — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendilyn Grasseschi Affiliation: Jun. 12, 2026 My name is Wendilyn Grasseschi, county wildfire coordinator. Keep the quarterly Reporting standard. I've been planning carefully how and when to retire based on a lifetime of investments in that future. To change this now would be devastating. I am a former reporter and current county government employee living in California.

Sent from my iPhone

Wendy Coons — Jun 12, 2026
Subject: S7-2026-15 Comment From: Wendy Coons Affiliation: Jun. 12, 2026 Please keep it quartaly. I see no excuse to further erode the safety of our democracy

Sent from my iPad

Wendy L Starn — Jun 12, 2026
Subject: S7-2026-15 From: Wendy L Starn Affiliation: Jun. 12, 2026 Keep quarterly statements. We deserve to know where our money is and what it is doing.
W Starn
Alexandria LA

Wendy Meister — Jun 12, 2026
Subject: S7-2026-15 Comment From: Wendy Meister Affiliation: Jun. 12, 2026 All the corrupt people will be gone shortly. Quit allowing corruption!

Wendy Sigle Otwell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendy Sigle Otwell Affiliation: Jun. 12, 2026 You can't go back. Learn how to do things in a new way that actually works for everyone.

Kindest regards,
Wendy S. Otwell

Wendy Trommer — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendy Trommer Affiliation: Jun. 12, 2026 Quarterly reporting let's me keep a closer eye on where I stand. There is absolutely no reason to go backwards. If I had my way the reporting would be monthly like my other accounts. Do NOT go to bi-annual statements. You will hurt tye people whose money it actually is. I worked hard and long and invested for my retirement years. Now that I am retired, I need to be able to count on those investments to keep me fed and housed. The folks making those investments for me do not need more of my money by doing lazy trades that benefit themselves more than they benefit me, the person whose money it actually is

Wendy L. Trommer, retired in Pelzer SC

Wendy L. Trommer

Growing old is mandatory.
Growing up is optional.
-Anonymous-

Wendy Wilbert — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendy Wilbert Affiliation: Jun. 12, 2026 This is a bad idea. Based on historical facts, quarterly reporting is significantly better than biannual reporting. This move is runs counter to transparency and clearly is intended to favor
the corporation over the people - hardly something that would make America Great Again unless one concludes that what is defined as America is less about the general population and more about the corporation and the upper echelons.

Yahoo Mail: Search, Organize, Conquer

Wendy Yeldell — Jun 12, 2026
Subject: Comment on S7-2026-15 From: Wendy Yeldell Affiliation: Jun. 12, 2026 Maintain the quarterly reporting requirement.

Sent from my iPhone

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wildflower — Jun 12, 2026
Subject: S7-2026-15 From: wildflower Affiliation: Jun. 12, 2026 Keep corporations ACCOUNTABLE!!!

Be a good ancestor.

Will Drew — Jun 12, 2026
Subject: S7-2026-15 Comment From: Will Drew Affiliation: Jun. 12, 2026 Hello, I am a retired book publisher who tracks my investments carefully. Reducing the reporting cycles for corporations will make it more difficult to make wise choices about where I invest my savings. Big companies hold too much power as it is, let's keep their operations as transparent as possible to retail investors and the public. Andrew Beckman

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Willard Ferguson — Jun 12, 2026
Subject: S7-2026-15 From: Willard Ferguson Affiliation: Jun. 12, 2026 Do not change the system!!!
Willard Ferguson

WILLIAM BODYCOMBE — Jun 12, 2026
Subject: Comment on S7-2026-15 From: WILLIAM BODYCOMBE Affiliation: Jun. 12, 2026 William Bodycombe, retired, New Jersey. Honesty and transparency are all that we ask for from our businesses. Quarterly reports give us small investors an opportunity to evaluate these qualities on a regular basis and the move to halve the amount of information available to us is detrimental to our right to be fully informed. Quarterly reporting must remain the gold standard!

Sent from my iPhone

William Brown — Jun 12, 2026
Subject: S7-2026-15 Comment From: William Brown Affiliation: Jun. 12, 2026 My name is William T Brown Jr and I say to keep it 1/4 so it a lot Easier to keep investing in the market if you know what company are doing or worth keep it at 1/4.

William Brown — Jun 12, 2026
Subject: From: William Brown Affiliation: Jun. 12, 2026 My name is William T Brown Jr and I say to keep it 1/4 so it a lot Easier to keep investing in the market if you know what company are doing or worth keep it at 1/4.

William Christine — Jun 12, 2026
Subject: S7-2026-15 Comment From: William Christine Affiliation: Jun. 12, 2026 Transparency matters in all things financial. Fewer people believe in our financial instititions as they see themselves shut out by powerful insiders.
William Christine

William Wittkamp — Jun 12, 2026
Subject: S7-2026-15 Comment From: William Wittkamp Affiliation: Jun. 12, 2026 We should keep SEC filings to quarterly. Publicly traded companies should have a certain level of transparency.

-William Wittkamp
Business Owner

Sent from my iPhone

Winny Yedinak — Jun 12, 2026
Subject: S7-2026-15 Comment From: Winny Yedinak Affiliation: Jun. 12, 2026 Quarterly reporting remains necessary to keep track of monies, stock growth, interest rates which can jump or decline in a short time.
Winny Yedinak, Muskegon, MI

Sent from my iPhone

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wolfpackval — Jun 12, 2026
Subject: S7-2026-15 Comment From: wolfpackval Affiliation: Jun. 12, 2026 Please keep the QUARTERLY reporting. Changing to every six months would invite fraud and corruption. Whose was this, anyway??

Sent from my Galaxy

Xavier R. Sendejo — Jun 12, 2026
Subject: S7-2026-15 Comment From: Xavier R. Sendejo Affiliation: Jun. 12, 2026 How much money changed hands to accomplish this?

Sent from my iPhone

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xylophyle — Jun 12, 2026
Subject: S7-2026-15 From: xylophyle Affiliation: Jun. 12, 2026 Dennis Joyce, retired
Plattsburg, MO 64477

I am not a rich person who can waste money learning who not to trust. The quarterly reports make sure I can't lose all my money to some lying scam artist, like our poor excuse for a president.

Sent from my Galaxy

Y J — Jun 12, 2026
Subject: S7-2026-15 Comment From: Y J Affiliation: Jun. 12, 2026 My name is Evy and I have family members working at Publix companies. They are hardworking people who deserve the transparency. Please keep the quarterly reports mandatory.

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yckurowski — Jun 12, 2026
Subject: S7-2026-15 Comment From: yckurowski Affiliation: Jun. 12, 2026 Christine Kurowski, Retired. I've witnessed too much unethical behavior within corporations over my career in banking, telecoms and government contracting to believe that less oversight is beneficial to stakeholders. Please retain quarterly reporting so that problems can be caught and corrected. If reporting is biannual, I fear small investors will suffer. We already face rising prices, a slumping real estate market, higher insurance premiums of all kinds, etc. We deserve to have timely information from the companies we invest in!

Sent from my Galaxy

Yvette Morelli Giesemann — Jun 12, 2026
Subject: S7-2026-15 Comment From: Yvette Morelli Giesemann Affiliation: Jun. 12, 2026 This change would be the perfect place to big business to hide bad behavior that will harm the employees

Sent from my iPhone

Zach Hipple — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Zach Hipple Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission:

This is an absurd and reckless plan that can only hurt our country and weaken our economic position. In almost all matters, more information is better than less, and economic reporting is definitely no exception. This proposal has no plus side for 99% of Americans, helping only the ultra wealthy to hide their dealings for far longer than before and leaves investors in the dark regarding important economic decisions that have a long standing effect on their ability to invest. Basically, there is zero reason for this other than fattening already grossly obese wallets of the top 10% wealthiest people in the country. Don't do this.

Zachariah Rutherford — Jun 12, 2026
Subject: My view on Rule S7-2026-15 From: Zachariah Rutherford Affiliation: Jun. 12, 2026 To the Securities and Exchange Commission: so only companies should know what going on day trading it is one of the last things the common man has to get out of poverty why would you take this from us unless your a rich person who is mad that other people can get to your level. are you even american what happen to free market cause that isn't freedom it's communism I, so only those that are in the know should be able to make money. What happened to competitiveness are all of you so bad at trading you need a handicap from poor people tons of people make money from the stock market. So now you all got greedy and want to win everything. You all that want to kick day traders out kinda sound like you want a dictatorship in the country. Sorry is this campaign ran by billionaires cause they are the greedist people on the planet I have money in stocks cause it is better than a retirement plan what's the deal I bet your being payed to do this be a American and vote no so that real Americans can actually retire not just the billionaires

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Zachary Hall — Jun 12, 2026
Subject: S7-2026-15 Comment From: Zachary Hall Affiliation: Jun. 12, 2026 Hello,

I'm writing this to encourage those in power to help keep the playing field as level as possible for the little guys like me.

Zachary Hall
IT - Network Administrator

ភ»រមˆយ ជÀ÷ — Jun 12, 2026
Subject: S7-2026-15 Comment From: ភ»រមˆយ ជÀ÷ Affiliation: Jun. 12, 2026 saret saret

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ភ»រមˆយ ជÀ÷ — Jun 12, 2026
Subject: S7-2026-15 Comment From: ភ»រមˆយ ជÀ÷ Affiliation: Jun. 12, 2026 saret

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Ed Samanns — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ed Samanns Affiliation: Jun. 11, 2026 Edward Samanns, Senior Consultant, Newton, NJ. I oppose any reduction in the current reporting frequency and the loss of value to the hard earned investments of ordinary Americans.

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Ken Sislak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ken Sislak Affiliation: Jun. 11, 2026 There is no need to change the rules. Quarterly reporting should be the minimum. Monthly dashboards would be terrific.

Get Outlook for iOS

M. D. Joseph Griffin — Jun 11, 2026
Subject: S7-2026-15 Comment From: M. D. Joseph Griffin Affiliation: Jun. 11, 2026 Keep the quarterly reports

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Mark Greiner — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mark Greiner Affiliation: Jun. 11, 2026 I am strongly opposed to allowing semi-annual reporting in lieu of quarterly reporting. Transparency in the markets is vital. Please maintain the requirement for public companies to disclose resorts quarterly.

Thank you,

Mark Greiner
Senior Shareholder, Fredrikson & Byron, PA

USA Vg In NM — Jun 11, 2026
Subject: Comment on S7-2026-15 From: USA Vg In NM Affiliation: Jun. 11, 2026 Keep the QUARTERLY reporting.

A Spencer — Jun 11, 2026
Subject: S7-2026-15 Comment From: A Spencer Affiliation: Jun. 11, 2026 Our government and corporations are already perceived by average citizens as horribly corrupt - in favor of the uber rich. This plan would let small stakeholders make investments in failing companies, essentially throwing their money away, while insiders sell and make even more money, knowing full well they are selling

near worthless or devalued shares. Does anyone have any ethics anymore? I'm sure not, as long as it is the rich getting richer. Prove us wrong, and dump this idea. Otherwise, I truly hope this won't lead to a "let them eat cake" moment in history.

A. Spencer, retired clerical worker

Sent from my Galaxy

A Anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: A Anderson Affiliation: Jun. 11, 2026 My name is April Anderson, I am a medical screener and I rely on quarterly reports to make decisions about my investments as well as my retirement savings. Please don't make this decision to change what works, as it will affect everyday people that rely on this information to make informed, educated decisions.

A Be — Jun 11, 2026
Subject: S7-2026-15 Comment From: A Be Affiliation: Jun. 11, 2026 Vote for more transparency and disclosures not less. 3 months is already a long time.

A Ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: A Ferguson Affiliation: Jun. 11, 2026 It is only ethical to keep quarterly!!! This I tell you from a retail business manager of 33years! To many people try to skate by anything and any time they get the chance! This would cause much more temptation to take and fake on the numbers!
A Ferguson

A Petro — Jun 11, 2026
Subject: S7-2026-15 From: A Petro Affiliation: Jun. 11, 2026 The four times a year or Quarterly Reporting must not change. If it ain’t broken …
Why would you do this? Why change a good thing? Why?

Sent from my iPhone

A W — Jun 11, 2026

Subject: S7-2026-15 Comment From: A W Affiliation: Jun. 11, 2026 Please maintain quarterly reporting and monitoring. Compliance and enforcement of regulations is a crucial government function in a civil society

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Aaron Dayton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Aaron Dayton Affiliation: Jun. 11, 2026 Aaron Dayton, Union Stagehand
This is an atrocious abuse and give away to large corporations and insiders. In a time of greed and cutting corners and costs at any measure, we require MORE transparency from corporations, not less!

Aaron Dayton
He/Him
Member, IATSE Locals One & 52
Production Carpentry

Technical Supervision

New York, NY
redacted

Aaron DeBruhl — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Aaron DeBruhl Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
You should be making corporations report more often, not less! I thought it was your job to protect investors not help fuck them.
Do better.
Aaron DeBruhl

Abby Jensen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Abby Jensen Affiliation: Jun. 11, 2026 The additional burden of filing quarterly reports over semi-annual reports is minimal and fully justified by the value of keeping investors at all levels informed of the business's condition and allowing them to make informed decisions on an ongoing basis.

Abby Louise Jensen (she, her, hers)

Adam Alton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Adam Alton Affiliation: Jun. 11, 2026 I'm a parent with a retirement plan and a 529 plan for my child. Removing quarterly reports is reckless and will likely usher in a golden age of financial crimes.

Sent from my iPhone

Adam Amoroso — Jun 11, 2026
Subject: S7-2026-15 Comment From: Adam Amoroso Affiliation: Jun. 11, 2026 This is bad for regular investors, bad for markets, bad for capitalism and bad for society.

DON’T DO IT!

KEEP IT QUARTERLY!

Adam Amoroso

Adam Bravo — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Adam Bravo Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am a retail investor, trading both stocks and occasionally secondary bonds. Quarterly SEC reporting is critical in providing TIMELY financial information on publicly traded companies, so that i can make informed decisions on my investments. Longer reporting periods harm investors like me.

Adam Higman — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Adam Higman Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential for making investment decisions for my retirement. Less public information disadvantages the individual investors like me.

Adam Pearman — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Adam Pearman Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Don't risk America's retirement and savings be in such a tenuous state. The added risk and potential for loss will have a cooling effect on the economy and hurt upward mobility

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Adelina Weber — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Adelina Weber Affiliation: Jun. 11, 2026 No, quarterly reports are necessary to keep those public companies and to uphold the integrity and transparency of what they are doing with people’s money and investments. My name is Adelina. I’m a retiree who resides in California. Please leave the quarterly reporting as a requirement and DONOT CHANGE IT.

Sent from my iPhone

Adria Calascione — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Adria Calascione Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
To wilfully blind retail investors while members of Congress and the Senate are able to ILLEGALLY make millions with inside information is preposterous. The little people keep publicly held companies going and the money invested is not done so lightly. Our bottomlines MATTER.

Adrienne DeRan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Adrienne DeRan Affiliation: Jun. 11, 2026 Adrienne DeRan, Field Technician

Keep it Quarterly
It is important to continue quarterly financial reporting for the present and in the future, for apples to apples comparisons of market trends and growth. Investors should be more informed and knowledgeable than less aware of financial information. Less regular reporting enables longer obfuscation of wrongdoing.

Agnes Wozniak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Agnes Wozniak Affiliation: Jun. 11, 2026 As a retiree dependent on my savings account, I have to carefully manage my investments and avoid risky ones. Semiannual reports would delay information critical to managing my investments . It is not right that "insiders" would be aware of this information while the public isn't. I view it as highly unethical.

Agnes Wozniak (retired)
Media PA

Al Anderson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Al Anderson Affiliation: Jun. 11, 2026 Totally against this!

Al Bardales — Jun 11, 2026
Subject: S7-2026-15 Comment From: Al Bardales Affiliation: Jun. 11, 2026 There is no sufficient rational reason to make this new change. I vote to keep things as they have been.
complete transparency. No cooked books

Al Sargent — Jun 11, 2026
Subject: S7-2026-15 Comment From: Al Sargent Affiliation: Jun. 11, 2026 Why? Our financial markets do well because of transparency. Less transparency = lower market valuations. Who wants

to lose money?

redacted

Alan Hickey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alan Hickey Affiliation: Jun. 11, 2026 I'm a retired disabled veteran. I need to know quarterly what's happening financial wise with companies I invest in and may invest in, and may sell due to bad performance. Please do not change disclosures to every six months. This will give insiders even more of an unfair advantage.

Alan Hickey, USAF MASTER SERGEANT (RET)
redacted

Alan McBride — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alan McBride Affiliation: Jun. 11, 2026 There's ALREADY PLENTY ENOUGH OPPORTUNITY for the shady, ILLEGAL & UNETHICAL to do as much DIRT as absolutely POSSIBLE, PLEASE DON'T add to it…

Alan Neal — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Alan Neal Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Censoring Wall Street is never a good idea. People from all walks of life are in the market daily. Taking away their right to information sounds way too much like creating a chokehold on freedom of speech. You will be challenged, and you will lose!

Alana Hoffmeier — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Alana Hoffmeier Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Taking away quarterly information would leave you investing with a blindfold on, hurting the investment decisions that shape your financial future.

Alana Traub — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alana Traub Affiliation: Jun. 11, 2026 Alana Traub. Retired.
This is just more keeping important info from citizens
No no no

Sent from my iPhone

Albert P Mikutis Jr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Albert P Mikutis Jr Affiliation: Jun. 11, 2026 Alleged

transparency died in Jan 25 with the new president. I doubt the ****s in charge will go against the powers to be. Our small d Democracy is being and has been turned into a fiefdom w
serfs and lords. Sad!

Yahoo Mail: Search, Organize, Conquer

Alecia Best — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alecia Best Affiliation: Jun. 11, 2026 I am a tax attorney and I strongly object to the removal of quarterly reporting. If corporations want the public to invest, their rights as shareholders must be protected. Cutting the annual reporting requirement in half will do nothing but disadvantage the public whose money is being used to make these companies profitable. Quarterly reporting should remain the standard- publicly traded companies have entire accounting departments for this very reason. It is not an undue burden. If a company wants the option not to disclose their finances, they can go private and remove themselves from the stock exchange.

Cordially,

Alecia D. Best, Esquire

Alejandro Ramirez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alejandro Ramirez Affiliation: Jun. 11, 2026 alejandro ramirez owner and operator stirrin detailing I am newly 18 and been in the workforce for a few years and know how hard it already is to make a living with this new rule it makes it even harder to save up a retirement to leave the workforce and focus on life I am married with a kid on the way

Sent from my iPhone

Alex Bliss — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Alex Bliss Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: please remove the quarterly reporting burden from companies. It inspires short termism with companies dedicating huge amounts of human and financial resources to making dececisions around hitting an arbitrary number from wall st. Even the best managed companies have to deal with this since they often give employees stock based compensation

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Alex Young — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alex Young Affiliation: Jun. 11, 2026 With technology moving

very quickly and massive consolidation of industry, tech, and media, the conditions for financial abuse are increasing. We need more regulation and reporting requirements, not less. Americans are being taken advantage of by big industry. They cannot be allowed to hide their actions from public view. Keep reporting quarterly.
Thank you,

Alex Young
GIS Coordinator

ALEXANDER CALVO — Jun 11, 2026
Subject: S7-2026-15 Comment From: ALEXANDER CALVO Affiliation: Jun. 11, 2026 Please Keep Reporting Quartly, we must stop Insider Trading in all aspects !!!!!

Yahoo Mail: Search, Organize, Conquer

Alexandria Murphy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alexandria Murphy Affiliation: Jun. 11, 2026 Alexandria Murphy, Healthcare, and are you kidding me?? Of course corporate reporting guidelines should stay quarterly! This is another attempt to rug pull retail investors out of their retirement funds and steal savings from working people for the ruling class

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Ali Battersby — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ali Battersby Affiliation: Jun. 11, 2026 This would give corporate insiders unfair advantages.where u
Is the Justice? Sickening 🤮

Sent from my iPad

Alice Alexander — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Alice Alexander Affiliation: Jun. 11, 2026 I am retired and my husband is retired as well. Our retirement plan includes stock, and I would like to have the benefit of quarterly reporting to help us in our decision making. I think that system is more transparent and helpful, and known information should be shared openly. We are depending on it.

Alice Alexander
Tupelo, MS

Sent from my iPhone

Alice Papaceno — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alice Papaceno Affiliation: Jun. 11, 2026 Alice Papaceno- Program Coordinator- This would only benefit the owners/BOD without any warning to investors. It

will benefit the illegal inside traders. Why would anyone WANT to invest blindly.
I would seriously think of pulling my hard earned money out of the market and 100% invest solely in local trades and small businesses.

Alice Sproul — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alice Sproul Affiliation: Jun. 11, 2026 Alice here. Retired person. I absolutely need to see my investments on a quarterly basis!!! Have you seen what this economy has done in the last 6 months!!! Inflation has jumped to over 4%!!! Gas prices are spring!!! Food prices have doubled!!! I need to be able to plan my budget!! I need to know what is going on with MY funds!!! People need to be prepared for the next grift and quarterly reports help with that.

Alicia Lamb — Jun 11, 2026
Subject: S7-2026-15 From: Alicia Lamb Affiliation: Jun. 11, 2026 Please keep everyone honest by keeping the quarterly reporting requirements. There is too much capacity for subversive behavior. Anyone who is honest will not mind the requirements. So let's make sure everyone is kept honest.

ALISA ENNIS — Jun 11, 2026
Subject: S7-2026-15 Comment From: ALISA ENNIS Affiliation: Jun. 11, 2026 Alisa Ennis, Worked 47 years and invested in stocks and bonds for retirement. I am trying to manage them so it can help me live thru retirement. I need quarterly information to make any adjustments

Sent from my iPad

Alison Bradford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alison Bradford Affiliation: Jun. 11, 2026 Unless you are eager to destroy average American's financial survival KEEP QUARTERLY REPORTING!!!!!'

Alison Harris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alison Harris Affiliation: Jun. 11, 2026 I believe this to be the worst decision ever! Quarterly Tax reports are needed to stay that way for information purposes and Personal Income reports on Investments! Do not change please! It's another way to be misinformed!

Sent from my iPhone

Allison Bates — Jun 11, 2026
Subject: S7-2026-15 Comment From: Allison Bates Affiliation: Jun. 11, 2026 Quarterly reporting is an absolute must. Reducing the reports to two a year won't provide enough information for sound decision making regarding investments. It also allows for the opportunity of fraud to happen in real time without any eyes to assure accountability. We aren't stupid, and we expect transparency to assure this doesn't become an issue. Keep the quarterly reporting.

Sent from my iPhone

Allyson Cosgrove — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Allyson Cosgrove Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am writing today to voice my strong concerns about the increasing lack of transparency in these rigged markets and the proposal to change quarterly reporting to biannual reporting.
Your function is to protect the American investor by ensuring free and fair markets through regulation and enforcement of the law. You have failed in this task whether through ineptitude or collusion. You have continued to ensure that the market is rigged against the retail investor in favor of the market makers and hedge funds that bleed the American financial markets dry and pass on their losses to investors. The bill for this failure will come due and I hope each and every member of the leadership at the SEC who has directly or indirectly allowed this wholesale looting is held criminally liable and prosecuted for their role in this
You continue to allow for the widespread abuse of dark pools which is continuously exploited by market makers (a fact that they have gleefully and publicly owned up to). Continuing to allow more and more obfuscation by reducing reporting requirements is at best complicity and if the SEC goes against the wishes of American investors to aid market makers, you will have ruined the free and fair marketplace you were obligated to protect. I will support any political candidate that systematically and retroactively charges every member of the SEC for their abetting those bad actors in the marketplace. We need more transparent markets not less. Shame on you.

Altha Armstrong — Jun 11, 2026
Subject: S7-2026-15 Comment From: Altha Armstrong Affiliation: Jun. 11, 2026 Our organization is deeply committed to upholding the highest standards of professionalism and integrity across all our operations. We are dedicated to transparent and consistent financial management, ensuring thoroughness and accountability in our reporting cycles.

Fundamentally, our ethos is built upon a profound dedication to ethical conduct and respect for every individual. We are unwavering in our commitment to fostering an inclusive environment where all people are treated with dignity, valuing diversity in terms of nationality, race, gender, religion, and age. Our interactions are consistently guided by principles of fairness and mutual regard.

These core principles are paramount to our organizational philosophy, and we are resolutely dedicated to their consistent application.

Respectfully,

Altha Armstrong

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althea brannon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: althea brannon Affiliation: Jun. 11, 2026 This would be devastating as a moderate investing retiree!! I can barely afford the prices of consumer goods these days. Where a few years ago we would have been considered stable middle class
able to do a few extra things we are now lower middle class and get by paycheck to paycheck. You

are taking money away from everyday middle class people. This was so wrong. I am against it. Althea Brannon Texas

Yahoo Mail: Search, Organize, Conquer

Alyssa V Cumming — Jun 11, 2026
Subject: S7-2026-15 Comment From: Alyssa V Cumming Affiliation: Jun. 11, 2026 I am working in regards to the proposed change to Q 6 month reporting for companies rather than every 3 months. I strongly oppose such a change. It decreases transparency and enables corporate problems and potencial mismanagement to go undetected for months longer under the proposed change. As an investor who is dependent on my IRA now in retirement, please continue the quarterly reporting requirement as it stands. Thank you, Alyssa V Cumming, MSN, Versailles, KY

Sent from my iPhone

Amanda Bernhardt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Amanda Bernhardt Affiliation: Jun. 11, 2026 My name is Amanda Bernhardt. I'm a copy editor in Silver Spring, MD.

I am against permitting public companies to report their results just twice a year instead of quarterly. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For ordinary investors, a return to those days could mean losing a third, or even half, of their life savings.

Amanda Dillen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amanda Dillen Affiliation: Jun. 11, 2026 Continue quarterly schedule.

Sent from my iPhone

Amanda Mcmurrey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amanda Mcmurrey Affiliation: Jun. 11, 2026 As a former fraud investigator for the government, quarterly is the bare minimum.

So many people have gone to saving for retirement through these investments because companies either don't or won't fund their retirements properly, or have gone belly up, slinking away with the money they had promised their employees for retirement. Even the government has forced its employees into the private sector for their retirements. Seniors are the least able to make up that gap when their retirements are botched or frittered away.

It's appalling that this administration wants to practically strip away any legislation geared at ensuring people's money is administered in a fiscally responsible manner. When this goes sideways, and it will because people with money can't help themselves, no amount of prosecution will get those people's money back; time in jail for the ones who mismanaged the cash will be cold comfort

for the retirees who have no means to afford housing, food, and medications.

Amanda McMurrey

Amanda Williams-Krivacs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amanda Williams-Krivacs Affiliation: Jun. 11, 2026 No!! Just No!! We need transparency! Tell me when keeping people in the dark has been beneficial? I am a Registered Nurse working at a SNF/Rehab unit. Amanda Krivacs, RD, RN.

Sent from my iPhone

Amber Joplin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amber Joplin Affiliation: Jun. 11, 2026 Thank you for the opportunity to provide input on the proposal to reduce the requirements for quarterly reporting. This is a bad idea for retirees like me. I rely on quarterly reports to make financial decisions. In these modern times when companies have all the data on computers, it is not a hardship for them to generate reports. It does create a hardship for folks like me to have our access to information cut in half.
Amber Joplin,
Retired college administrator

"Rules come with expectations, enforcement, scorekeeping, all recipes for a constricted and angry emotional landscape. Forgiveness is about grudge-release and heart." Carolyn Hax

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Amber Orning — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amber Orning Affiliation: Jun. 11, 2026 As an accountant I see zero reason to not stick with quarterly reports (in truth I feel it should be monthly with a cut of point of the 15th the following month to report). To give 6 months is ridiculous and should not be allowed. Stop this nonsense.

Amina Woodley — Jun 11, 2026
Subject: S7-2026-15 From: Amina Woodley Affiliation: Jun. 11, 2026 Amina Woodley
Administrative Assistant, Retired
Dallas, Texas
To the Members of the S.E.C., Currently, the life savings and the education future of our dwindling middle class are in extreme jeopardy from misrepresented and shady organizations presenting as investment opportunities.
Please retain the vigilante leadership your colleagues developed during the ENRON debacle. Our besieged, dwindling Middle Class needs the protection and oversight your Commission currently provides. Thank you for your ongoing, dedicated support of these important Regulations.

Sent from my iPhone

Amy Kurtz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Amy Kurtz Affiliation: Jun. 11, 2026 Twice a year puts our investments at risk. It’s too long between reportings.
Amy Kurtz
Retired
Saint Petersburg, FL

Sent from my iPhone

Amy Odell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Odell Affiliation: Jun. 11, 2026 Amy ODell, retired. My investments keep a roof over my head, food on the table. I want quarterly oversight to make sure compliance is happening.

Amy A Dunn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy A Dunn Affiliation: Jun. 11, 2026 No to this bad policy of letting corporations hide their financials.

Amy Gardner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Gardner Affiliation: Jun. 11, 2026 This prevents accurate investing and purchasing of goods.

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amy hammond — Jun 11, 2026
Subject: Comment on S7-2026-15 From: amy hammond Affiliation: Jun. 11, 2026 Ruining Americans lives is too high of a cost for greed
Remember, everyone dies - rich and poor

My Warmest Regards,
Amy Hammond

Amy Krummel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Krummel Affiliation: Jun. 11, 2026 From: Amy K, Clinical Laboratory Scientist: I am close to retirement & in order to plan properly, I need to know every 3 months how my choices will affect my future.

Sent from my iPhone

Amy Marrs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Marrs Affiliation: Jun. 11, 2026 I track my investment portfolio monthly and the quarterly reports are invaluable to me for making timely decisions about investing today for my family's future. Not having quarterly reports would leave me in the dark and unable to access the information I need for my money management. Keep the reports quarterly!

Amy Marrs

Amy Splawn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Splawn Affiliation: Jun. 11, 2026 Absolutely not. Companies are already struggling and the idea they would have more time to drown in debt while painting a rosy picture for shareholders is egregiously wrong.

Sent from my iPhone

Amy Stevens — Jun 11, 2026
Subject: S7-2026-15 Comment From: Amy Stevens Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

I strongly oppose the proposal to allow public companies to reduce financial reporting from quarterly to semiannual disclosures.

The foundation of a fair market is transparency. Investors, employees, retirees, and ordinary Americans rely on timely financial information to make informed decisions. Less frequent reporting means less accountability and a greater opportunity for financial problems, risks, or poor management decisions to remain hidden for longer periods.

Supporters argue that reducing reporting requirements may lessen short-term pressure on companies. However, the solution to short-term thinking is not less transparency. Publicly traded corporations benefit from access to public investment and should therefore maintain a high standard of disclosure to the public.

As an ordinary citizen, I do not believe corporations should be trusted to voluntarily provide less information while investors assume more risk. History has repeatedly shown that strong disclosure requirements help expose problems before they become crises. Delaying financial reporting by months benefits corporate management far more than it benefits shareholders or the public.

The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Reducing the frequency of required financial disclosures moves in the opposite direction. Investors deserve more transparency, not less.

I urge the Commission to reject this proposal and preserve quarterly reporting requirements for public companies.

Thank you for considering my comment.

Andrea Anixt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrea Anixt Affiliation: Jun. 11, 2026 Things are changing so quickly and chaotically in the country, it is not time to slow down this information. Andrea Anixt retired , I said why it's important to me.

Andrea Garland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrea Garland Affiliation: Jun. 11, 2026 Andrea J. Garland Lawyer

Greater transparency and accountability leads to better decisions. Please continue to require quarterly reports.

Sincerely,
Andrea J. Garland

Sent from my iPhone

Andrea Joy Allan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrea Joy Allan Affiliation: Jun. 11, 2026 Everything needs to be transparent and you have to abide by what is going on.

Kind Regards,
Andrea

Andres Rojas — Jun 11, 2026

Subject: My view on Rule S7-2026-15 From: Andres Rojas Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission's: the SEC shouldn’t take vital information away from me when I'm a full time tax paying American, I've already been screwed every which way please look out for the little guys just trying to make a better life for their kids.

Andrew Abney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrew Abney Affiliation: Jun. 11, 2026 I require that information to plan for my future and retirement. More frequent that quarterly would be even better. Going to twice a year would be an unmitigated disaster.

Andrew Bergstrom — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrew Bergstrom Affiliation: Jun. 11, 2026 Just as insider trading is illegal for a good reason, and those guilty of that should be prosecuted, the SEC needs to stop this from allowing more criminal activity from occurring rather than to dupport it. I vote NO!

Andrew Kopasz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrew Kopasz Affiliation: Jun. 11, 2026 Can’t trust anyone anymore

Sent from Gmail Mobile

Andrew Morosky — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Andrew Morosky Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not reduce the number of required filings from four per year to two. This will allow companies to shield bad news or delay the release information to investors that would otherwise help investors make informed decisions about their investments.
It's a bad idea to limit the disclosure of news, whethergood, bad or indifferent.

Andrew Opferman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Andrew Opferman Affiliation: Jun. 11, 2026 This proposal is bad for literally 99% of the population. Do not move away from quarterly reporting.

Andrii Hrytsiuk — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Andrii Hrytsiuk Affiliation: Jun. 11, 2026 BFF A SD fh

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Andy Babb — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Andy Babb Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: we need more information, not less. Protect the American people from the greed of the elites.

Andy West — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Andy West Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Stop licking the taint of the wealthy and corporate class, already! The government has been doing that for the past several decades, and now we're living in a dystopian country because of this.
You claim to love America but you seem to hate Americans. Enough! I'm old enough to remember how things were until that old wrinkled greaseball Ronald Reagan became president and started us on the path to ****ation.
Stop this! No more! I don't give a **** about using coarse language, because I'm fed up!
Either stop this proposal, or you all will regret the wrath of angry Americans that are already at the end of their rope. Do you really want to tempt fate? Remember the French revolution?
Regards
An angry and fed-up citizen

Angela Glenewinkel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Angela Glenewinkel Affiliation: Jun. 11, 2026 Angela Glenewinkel, owner operator Glenewinkel farm.

There is so much distrust that making reporting bi-annual would just add to that distrust.

Knowing how a company is doing helps me feel confident that they will be around to service the warranty.

Angela Hopton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Angela Hopton Affiliation: Jun. 11, 2026 Ohh, he'll no. If they want my cash I demand to know with quarterly being the minimum.

Sent from my Galaxy

Angela Mango — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Angela Mango Affiliation: Jun. 11, 2026 I am a public school teacher. I set aside hard earned money every month to prepare for my retirement. It's so important for working Americans to have timely data so our retirement investments are safe. The SEC should maintain Quarterly Reporting. Please do NOT let corporations hide their financial health for six months. SAVE QUARTERLY REPORTING. Thank you.

Respectfully,
Angela Brener,

Angela Nicholson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Angela Nicholson Affiliation: Jun. 11, 2026 Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

~ Angie & Ken
KNA Designs - Ohio Woodworking & Custom Designs

Instagram: @kna_designs_woodworkers
Facebook: KNA DESIGNS
Linktree: https://linktr.ee/angelanicholson_mlo
redacted

Angelica Bega — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Angelica Bega Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Capitalism only works where information is freely and fairly shared and actors and markets provide the needed transparency.
Quarterly disclosures help everyday investors make informed decisions, and that the SEC shouldn't take vital information away from them.
Please consider this in your evaluation as many investors such as myself strongly opposed removal of the quarterly disclosures requirement.
Respectfully,
Angelica Bega

Anisa Malik — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Anisa Malik Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please don't allow public companies to hide vital trading information. It will destroy the level playing field and hurt average investors. Be on the side of decency and equality. Please.

Anita — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anita Affiliation: Jun. 11, 2026 Retired veterinarian here. Worked hard my whole life and was able to have investments in past 10 yrs. Quarterly reports allow me to better manage my finances. I do NOT want to go back to semi annual reports!

Sent from my iPhone

Anita Faulkner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anita Faulkner Affiliation: Jun. 11, 2026 The SEC is designed to protect investors. Protect ALL investors not just the wealthy

Sent from my iPad

Anita H — Jun 11, 2026
Subject: S7-2026-15 From: Anita H Affiliation: Jun. 11, 2026 As an accountant, I believe quarterly financials are imperative to management and the public about a company's solvency and of its practicing GAAP (generally accept accounting practices) and abiding by laws and regulations. Risk of embezzlement and misappropriation of funds can be more easily identified when financials are submitted on a quarterly basis. Also investors and banks need this info to weigh risk and return on investment. Sarbane-Oxley Act was made law for a reason.

Sent from my iPhone

ANITA POTTS — Jun 11, 2026
Subject: Comment on S7-2026-15 From: ANITA POTTS Affiliation: Jun. 11, 2026 Please do NOT extend the reporting period for my stock and investments info! Anita Potts …. 79 years old next month. Tahlequah, OK

Sent from my iPhone

Anita Talevski — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Anita Talevski Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
i am writing my memoir- almost finished- I need to do some of the rights, Pravda,
and I am in the process of getting copyright trade mark-
and thee rights will be sold to Sony-
funding lionsgte-and then rebuild Palisade to make it look like the Riviera.

Anita Zubere — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anita Zubere Affiliation: Jun. 11, 2026 Surely you jest! Obviously we need MORE

transparency, not less!
We are watching every move you make.

Sent from gmy iPhone

Anjel Scarborough — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anjel Scarborough Affiliation: Jun. 11, 2026 Our financial market security and stability is guaranteed by transparency. We need quarterly accountability. Do not drop the requirement for quarterly reports

Anjel Scarborough
Rector

Ann Briggs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Briggs Affiliation: Jun. 11, 2026 Our national wealth is largely in the stock market. To risk those investments just allows bad actors to ruin the lives of Americans. I've worked with financial experts for decades, this action is unethical.

Generational wealth will be wiped out for those who aren't the insiders. A national backlash will likely rise against those who made this ruin happen.

Ann Briggs
Retired Accreditation expert
Clearwater FL

Ann

Ann Burress — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Burress Affiliation: Jun. 11, 2026 A lot can go wrong in 6 months. Preserve the validity of the market!

Sent from my iPhone

Ann Contois — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Contois Affiliation: Jun. 11, 2026 Corporate greed has run amuk! In this age of almost instantaneously available data, reducing reporting times for companies reduces the ability of an investor to make informed choices about ones investments. Unacceptable. Ann Contois, retiree stock holder.

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ann H — Jun 11, 2026
Subject: S7-2026-15 Comment From: ann H Affiliation: Jun. 11, 2026 Quarterly reporting is important for me to manage my retirement portfolio.
Do not get rid of it.

Ann Kornbluth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Kornbluth Affiliation: Jun. 11, 2026 Is it too much work to produce quarterly reports or are you afraid of quarterly reporting revealing too much corruption?

Sent from my iPhone

Ann Lurie Berlin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Lurie Berlin Affiliation: Jun. 11, 2026 No way. Prevents this.

Ann M. Stith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann M. Stith Affiliation: Jun. 11, 2026 Make corporations file quarterly!

Get Outlook for iOS

Ann Marie Lynch — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ann Marie Lynch Affiliation: Jun. 11, 2026 Do not change what is working well! Do not
Monkey with the system for the sake of politicians and ‘money managers’. We who invest…watch!

Ann Marie Lynch

Ann Mummert — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ann Mummert Affiliation: Jun. 11, 2026 Ann Mummert, retired, Hagerstown, Maryland. I am a retired senior citizen who must use my investments to supplement my Social Security.
It is very important to me that these investments are secure and hold their value. The requirement of quarterly filings with the SEC helps to keep me, my investments advisor, all investors and stockholders well informed about the financial health of the companies.

Upward and downward trends are noticed more quickly than is possible with semi-annual reporting. Please continue to require quarterly reporting. Thank you.

Yahoo Mail: Search, Organize, Conquer

Ann Petrone — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Petrone Affiliation: Jun. 11, 2026 Ann Petrone
My retirement accounts are mostly market driven. What could possibly be the motive? Insider trading? I strongly oppose this

Sent from my iPhone

Ann Rende — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ann Rende Affiliation: Jun. 11, 2026 Please do something for the people instead of the corporations. Let's at least try to keep the corporations honest!!!

Ann Rende
Licensed Associate R.E. Broker

Anna Dobie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anna Dobie Affiliation: Jun. 11, 2026 Keep the quarterly reports. I need to know what is going on. They have my invested money the quarterly report helps keep the light on and discourages fraud.

Anna Dobie

"Stand up and make a difference everyday"

Anna Grizzard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anna Grizzard Affiliation: Jun. 11, 2026 I'm writing in support of retaining quarterly reporting by publicly held companies. By doing so we, the community investors, are able to more effectively manage our investments than if that reporting were changed to every 6 months. As a retiree who is highly dependent on income derived from investments, I would be at a significant disadvantage should this policy change.

Anna Grizzard, retired Midwide & Public Health Nurse

Sent from my iPhone

Anna Kisluk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anna Kisluk Affiliation: Jun. 11, 2026 This is rigging the market. The SEC seems to have forgotten it is a "regulatory" agency. Anna Kisluk, Investor via my IRA.

Anna Martin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anna Martin Affiliation: Jun. 11, 2026 Stop trying to beat the system and make more money for the wealthy! We're sick of this crap and you have absolutely no control over your base emotions and actions. Greed to a point that's never been seen! It's not a free ride for the wealthy, sorry we've seen the wizard of oz and the sniveling little whyt man behind the curtain! You ain't great and powerful. Stop stealing . The inability for these men to be satisfied will never end! Go to therapy! Stop taking the people to the cleaners. You want carte Blanche for everything! Sorry you're done!! Sick of this crap. There's plenty of money for everyone. The tax rate before Reagan was hefty and the wealthy were still able to live well. It's a disgrace now that every single regulation needs to be put on bc you're always trying to beat unencumbered. That's not how life goes. Pay your taxes and we need more accountability bc you're all thieves!!
Anna M United States 🇺🇸 citizen who's had enough!! In Pennsylvania. Stop dealing dirty. You call yourselves Christians what a joke. At least during the real golden age they built libraries and beautiful places that still stand today. For the country's people to enjoy. The unhampered selfishness of the wealthy today is sickening. Not an ounce of moral fiber!

Sent from my iPhone

Anna Sicalides — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anna Sicalides Affiliation: Jun. 11, 2026 I want to know how my investments are doing, I want dividends every quarter, I want to know when it's time to dump investments. I would love monthly reports! We cannot manage our financial futures without information.
This is crazy, sure it saves our investments money, however they are accountable to US!
Stop the insanity

Anna Sicalides Founder, Your Organizing Consultants Phone: 484.432.8692
Email: Anna@YourOrganizingConsultants.com
Website: http://yourorganizingconsultants.com/
Awards: Philadelphia Family Best Organizer 2016
Awards: 15 Best Home Organizers in Philadelphia 2017 to 2026

Create your own email signature

Anna Z — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anna Z Affiliation: Jun. 11, 2026 There's absolutely no benefit to investors by changing from quarterly to 6 months.
That's just another example of the Trump admin catering to the billionaires and ruining our economy. Don't change it.

Sent from my iPhone

Anne Butcher — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anne Butcher Affiliation: Jun. 11, 2026 In a time where trust in the government is significantly lower than ever before, this move reeks of shady backrooms and conspiracy. If the goal is to hide and lie, then dont use the money of working Americans.

Anne Butcher
Executive Assistant and Campus Dialogue Coordinator
Bentley 106
redacted

Anne Castro — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Castro Affiliation: Jun. 11, 2026 This is unnecssary. With computers and program, it is not a burden, nor is it hard to report quarterly. Data should always be real time.

Anne Castro

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anne cummings — Jun 11, 2026
Subject: Comment on S7-2026-15 From: anne cummings Affiliation: Jun. 11, 2026 I am writing to strongly support keeping SEC reporting quarterly. In a world of less accountability and transparency, the public needs to have trust in the institutions that are investing, data collecting, and overseeing our financial assets. Frequently reporting is a key element in providing that trust.
I am a retired educator living in CT , and I am very dependent on the investments I have built up over the course of a long career and I DO pay attention to the reporting from the SEC.
Yours,
Anne Cummings

eARTh - without ART, eARTh is just "eh."

Anne Frey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Frey Affiliation: Jun. 11, 2026 Quarterly reporting is necessary and should not be eliminated. Frankly, business can already do so many things favorable to themselves, this should not be one of them. Not having access to timely financial information is tantamount to covering up potentially negative details for owners, investors and potential partners. Just a very bad idea. Very bad.

Sent from my iPad

Anne Hartig — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Hartig Affiliation: Jun. 11, 2026 My retirement funds are locked into portfolios which are managed by E-Trade. I want the time tested quarterly reportings from those companies to know what is happening with my portfolio. My livelihood depends on it. Corporations get enough breaks already. How about looking after the investors? NO to deferred reporting. Anne Hartig, Bel Air,MD

Anne Hill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Hill Affiliation: Jun. 11, 2026 I am writing as a hardworking Sr. Accountant IV, and although I don't currently work for a company under your reporting umbrella, I invest in companies that are and I feel like knowledge is power. The more often a company's financial information is updated, the better. Switching to semi annual reporting means only black hats will have access to current information.

Sent from my iPhone

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anne holden — Jun 11, 2026
Subject: S7-2026-15 Comment From: anne holden Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY!! WE WANT TO SEE ARE EARINGS

Sent via the Samsung Galaxy A51 5G, an AT&T 5G smartphone
Get Outlook for Android

ANNE LOO — Jun 11, 2026
Subject: S7-2026-15 Comment From: ANNE LOO Affiliation: Jun. 11, 2026 You think Republican voters want this? I don't! Trump promised to drain the swamp. Instead under Trump it's now an open sewer. Let us continue to have the transparency we investors deserve for putting our money into markets.

Anne B. Loo
Private Investment Manager
Houston, TX

Anne Massie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Massie Affiliation: Jun. 11, 2026 Hi, I think it is reprehensible that the SEC has proposed a rule that will keep consumers up-to-date on their accounts. This will reduce consumer scrutiny and discovery of wrongdoing, performance, and choices the financial companies make without input. This rule proposal benefits businesses, not the consumers invested in the businesses. It blinds the consumer to the company actions.
Anne K. Massie, CIC, MSN, BSN

Anne Murphy — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anne Murphy Affiliation: Jun. 11, 2026 Please leave the lights on. We want to see our quarterly info. Anne Murphy

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Anne Ramer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Ramer Affiliation: Jun. 11, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Anne Schwartzman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Schwartzman Affiliation: Jun. 11, 2026 Nothing good comes from doing less work. Companies need to do quarterly reporting standards. Keep the investors in the loop.

Anne Schwartzman
Investor, citizen, constituent

Anne Sullivan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Sullivan Affiliation: Jun. 11, 2026 Stop this nonsense

Sent from my iPhone

Anne Wesely — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anne Wesely Affiliation: Jun. 11, 2026 Quarterly information is necessary to both independent and corporate investors. It’s important to retirees, financial planners and business managers. There’s no benefit or upside to moving publication of this information to a semi-annual basis, especially considering the volatility of the world situation which affects the markets domestically and worldwide.
Anne Wesely, Chase retiree, Aurora, IL

Sent from my iPhone

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anneh — Jun 11, 2026
Subject: S7-2026-15 Comment From: anneh Affiliation: Jun. 11, 2026 Stop the blockout!

Sent from my Galaxy

Annette Pierce — Jun 11, 2026
Subject: S7-2026-15 Comment From: Annette Pierce Affiliation: Jun. 11, 2026 They have to pay salaries and bills each month.. report each month. Three months has been the norm .. any longer there is too much that be manipulated. But any longer …and it would be worse…

Sent from my iPhone

Annie Clifford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Annie Clifford Affiliation: Jun. 11, 2026 Ann S Clifford
Accountability
Verification
Bank integrity
Trending investment
Cash availability
Avoid massive fraud
Make sure the bank is still in business
ABSOLUTELY Required
Trust both bank and client

Sent from my iPhone

AnnMarie Nikolich — Jun 11, 2026
Subject: Comment on S7-2026-15 From: AnnMarie Nikolich Affiliation: Jun. 11, 2026 Reporting should stay quarterly to maintain transparency and investor confidence. Reverting to a bi-annual reporting cycle will harm investors. Do not repeat this error.

Sent from my iPhone

Annsonita Robinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Annsonita Robinson Affiliation: Jun. 11, 2026 No! Absolutely not. Wall Street has repeatedly shown it cannot police itself. 2008 and the exotic financing schemes was the most recent example. Do not extend the blackout period.

Sent from AT&T Yahoo Mail on Android

Annsonita Robinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Annsonita Robinson Affiliation: Jun. 11, 2026 No! Absolutely not. Wall Street has repeatedly shown it cannot police itself. 2008 and the exotic financing schemes was the most recent example. The American people are STILL in the grips of
that historical travisty. The 'spoils of war' for the Robber Baron class has America no longer considered a leader. Do not extend the blackout period.

Annsonita Robinson

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Michelle Curtin/Retired . Retaining Quarterly Disclosures is vital for transparency, and the safety of all investors, and it protects the health of our economy.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Obviously investors need access to information for informed investment decisions. If anything to help investors, reporting should be done more frequently, not less!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 I read my quarterly reports and count on that information being available. I live on Social Security and a part-time job so it’s critical for me to be able to monitor often. The savings to the companies won’t be great enough to justify them keeping secrets from investors like me. Please don’t pass this!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Just re-imagine the GFC but without quarterly reporting and quarterly analyst calls!?! Bear Stearns to Lehman Brothers was 184 days. That would mean only 1 reporting cycle under this proposal. Next will be the 8-Ks

because who cares about “material changes”.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 You are supposed to be acting to protect the public and not insiders. Please keep things the way they are, thank you.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 stop the 6-month black out ruling. Small investors rely on knowing what companies are doing.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 History has shown the need for more frequent reporting. It enhances investor decision-making, increases market efficiency, and lowers the cost of capital. When we reported semi-annually our markets were weaker. Keep reporting where it is!!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 I like getting quarterly reports from my investments allowing me to keep abreast of my finances. Don't cave to the billionaires and Wall Street by replacing it for 6 month reporting Johnnye
Dee Mullen Owner, J D Mullen Accounting.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Keep publicly traded companies reporting quarterly! I am SLR, a single mom paying for my one child’s college education and I have small investments. I need to know if those companies are doing the things they say they are doing or not. Without quarterly reports I would have no idea how they are operating and I could literally lose all of my money. Transparency helps all of us stay accountable. Without quarterly reports small investors could easily be Madoff’d over and over again!

Always Moving Forward,
SLR

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 This rule change reduces investor visibility, confidence, and serves no public gain. Reducing reporting requirements will make it easier for companies and individuals to engage in insider trading and fraud/corruption. Reducing public visibility from quarterly to twice a year should be rejected.

Trey Brundige
CFO
Economic Catalyst LLC

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Quarterly reporting is a must. Important to me and our country.
Mary Ann Terral, 708 N Silver Leaf Dr, Moore, OK 73160, 405-488-5453

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 My name is Sandra Bell. I am a retired widow in Los Angeles, CA. We need more oversight - not less. Our country is rapidly falling into ruin right now. Quarterly reporting works best. Honestly, why attempt to change it? The American people deserve accountability!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Joslyn Rhodes, retired speech and language pathologist.
Given the integrity level of too many powerful folk, I do not want to give them longer periods of time to cheat the average American. This is an open door to increasing fraud.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Keep the system as is! Semi annual reports leave
far too much room for circumstances to change, leaving retail investors holding the bag while insiders are long gone. Timely reporting is an essential part of the marketplace. NO to this change.

Rev. Susan Gillespie

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Allowing the space for fraud to grow six month increments is incredibly damaging to the information available to investors. Please do not proceed with six Mo reporting and retain the quarterly reporting that has been. In place for decades.

Sincerely
Albert F Darlington PhD

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 This was tried before to disastrous results. The only purpose for making this change is to allow wealthy people and corporations to hide their profits and the state of their companies. It's a slap in the face of the American people and everyone knows it. So, who's on the panel that will review these comments? Is it bipartisan? Is it knowledgeable people who know the history of the American economy and political influence? Is it both men and women? Is it Black & White? Or is it comprised of politicians and political hacks who are beholden to the administration? Will it be transparent? Will it be fair?

It must be a fair process to be believable and acceptable to all.

Donna J Caputa
Hartford, CT

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 That should be illegal. No

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Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Do not do this. It is obviously a wrong move. It is a clear conspiracy to want to "hide" anyone's books.

Sent from my iPhone

Anonymous — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 Don't ruin the Market by doing away with Quarterly reporting ! if its not broke don't break it ! Semi annual reporting didn't work in 1970 , it wont work now !

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Candace Plumlee, retired nurse anesthetist, consumer, and investor. Companies need to be transparent and there should be no change in the open books policy!

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 There is nothing wrong with the way reporting is done now . There is too much room for misleading investors by hiding this information for months! Investors should not be kept in the dark! We have to advocate for ourselves. The SEC is supposed to be on our side. I worked in Compliance for many years. I've seen the horror stories up close and in person!

I am vehemently against this proposal!

Donna Petrosino

Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 we should be taking steps forward, not back.... has been done, didn't work. can we stop hearing dinosaurs with prehistoric ideas? De-regulation may work, in the short term… Are we smart enough to delay reward??? see the long term deal???

Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 The experiment obviously was a bust the first time. In our hyper speed financial markets it is imperative that we continue Quarterly reporting. We've seen the fluctuations that can take place in just one week let alone 6 months. The only people who will benefit from twice yearly will be those on the inside, not the everyday investors who come from lesser means. LEAVE THIS ALONE!!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 My name is Kristin Allen.

I am opposed to allowing companies to hide their books for up to six months because it would allow fraud to be hidden, and would decrease transparency to investors.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Do not allow firms to hide information. This is institutionalized corruption.

Sharon Long

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 My husband and I have worked for decades. We deserve transparency by quarterly reporting.

I'm now a widow. Please ensure that my accounts are reported to men

Thank you,

Laura

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 I am writing in regards to the proposed change to Q 6 month reporting for companies rather than every 3 months. I strongly oppose such a change. It decreases transparency and enables corporate problems and potential mismanagement to go undetected for months longer under the proposed change. As an investor who is dependent on my IRA now in retirement, please continue the quarterly reporting requirement as it stands. Thank you, Alyssa V Cumming, MSN, Versailles, KY

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: Re: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Ugh. Mistake below - reported to me.

Sent from my iPhone

> On Jun 10, 2026, at 7:32 PM, lnorton@austin.rr.com wrote:
>
> My husband and I have worked for decades. We deserve transparency by quarterly reporting.
>
> I'm now a widow. Please ensure that my accounts are reported to men
>
> Thank you,
>
> Laura

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Quarterly reports should continue to be published for the sake of transparency for those who are not privy to the inner workings of businesses. We “common” folk investors need more information in order to continue to have a chance of keeping abreast of our holdings. Please do not change the playing field in such a manner as to allow semi-annual reporting. Thank you. Robert Vandenburg Conklin, MI

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Absolutely NOT. It’s MY money investing in your company. FULL financial disclosure is required for keeping my investiment! SSmalhorn

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Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Seniors are dependent on the market to keep their budget balanced. If we don’t have any idea of our market shares we are flying blind. SIx months can make a huge difference.

Sent from my iPad

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Keep the quarterly reports. Corporations are making enough money all ready. Trump has given them to much as it is!!!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 We have reviewed the current reporting format and content, and we kindly request that it be maintained in its existing configuration. We believe the established structure effectively meets our requirements at this time, and no modifications are necessary.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Visibility and what’s going on in the companies helps build confidence. Confidence is what investors need to keep their money in the market. This is a very bad idea.

Anonymous — Jun 11, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 It’s not their money I want access daily, weekly, & monthly.

Investors don’t necessarily know much.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 No efing way should the shareholders wait 180 days to see how the company performed. Bull****!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 NO!!!

FilB

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY!!!!

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Unaccountable corporations/businesses are unacceptable to all investors. The SEC entire purpose will be void if this is allowed and investment will dwindle to insiders only.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 We want the reports done quarterly. It is too easy for serious adjustments to be covered over at our loss or expense. Small business owner M L Heller

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 At a time when grifts and criminals are at an all time high, even considering this makes the US less investable. Stop the nonsense and increase rules and scrutiny to protect investors, not the other way around. Stop the greed!

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 I do not accept the new proposal to allow companies to hide their books for 6 months at a time.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Quarterly updates at least! Investors need this information.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 This is so unfair, reeks of corruption at the highest levels. Flying blind half the time is not right.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Corporate America should be open to full transparency. That includes publishing audited quarterly financial reports. Anything less frequent is suspect.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 We need quarterly results period maybe we should as for monthly!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 I've been saving what I can for my retirement in this economy and I'm terrified that the market will crash and force me to. keep working long after my slowing down, 69 year old body has had enough. Now the Republicans are openly stating that they are planning to reduce the things we have been paying a lot of money into all these years, Social Security and Medicare. Which means that it's more crucial than ever to understand what's happening with my investments! This change will hurt the people who need it and enrich the billionaires. Please don't treat people who rely on their savings and investments to get by

on a daily basis as if we don't matter. We are the backbone of this country and if you hurt us, you hurt the entire country.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 This is completely a detriment to investors. Transparency is paraount in anything that has to do with the stock and bond market. I'm outraged at the thought of this proposal.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 We ordinary citizens depend on quarterly reporting. Please keep it!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 If the irs needs it quarterly then so fo we Give us the proper information

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 No to the rule changes. Wall Street keeps robbing retails money with no accountability!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 What are you thinking ? I will withdraw every cent from Wall Street if you try to hinder my quarterly reviews.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Don't let companies hide their books!!

Anonymous — Jun 11, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 Twice a year is Not enough for SEC

reporting. Quarterly is monthly will keep these guys more hibest

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Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 This proposal is a further assault on individual investors' need for transparency regarding data that can significantly impact their financial decisions. A big NO to this proposal.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 If it's keeping them honest, why change it?How much are you getting paid?I think you should be looked into

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Transparency is Always Always Needed & Wanted ANY time money is involved!!! NO FRAUD!! NO DISHONESTY!!

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 11, 2026 Quarterly reporting has been advantageous for investors and businesses. Frequently sharing info keeps every on their toes and striving for improvement. Our current system is working well. Please DO NOT change.

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 As a CPA and someone who worked in public accounting for years, this is a terrible idea. Companies still have to file a year end audit, the cost savings of changing reporting frequency is tiny. This change would be a win for corporations. They love looser compliance requirements. They love saving money. This fulfills both those but in the process it hurts investors and people outside the organization. I strongly oppose this change as it will impact normal people while benefiting large corporations.

Sent from my iPhone

Anonymous — Jun 11, 2026
Subject: File No. S7-2026-18 From: Anonymous S7-2026-18 Regarding the proposal to change Quarterly reporting to Bi-Annual reporting. It is not transparent for financial advisors and investors. It

would take so long to catch a problem; like a failing company. It could potentially cause twice as great financial loss (an extra quarter passing) for everyone that is invested in the failing company's stock! This is very detrimental to those who have invested for decades as supplemental retirement income. I'm to old for experimentation that was deemed a failure in the '70's! Companies should not be able to hide financial stability and declines for an entire quarter! We need transparency with quarterly reporting to protect investors! I don't want to worry about my investments! With AI there is already more risk with the markets! If there is a lack of guardrails in place for AI and quarterly reporting, it will change the way people invest. It won't be good for the market. You the SEC, know this is a very bad idea!! Don't allow the Bi-Annual reporting option!

Anonymous — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 11, 2026 Keep the quarterly reporting.
If I had my say corporations would also have to submit their next quarter projections based on their current information in a realistic manner. You can't judge performance without knowing expectations.

Sent from my iPhone

Anonymous Beneficiary of a companies financial gains — Jun 11, 2026
Subject: File No. S7-2026-15 From: Anonymous From the SEC website: The Securities and Exchange Commission administers Federal securities laws that seek to provide protection for investors; to ensure that securities markets are fair and honest; and, when necessary, to provide the means to enforce securities laws through sanctions. From: Me Plz. Do not allow S7-2026-15 to happen. We have enough monetary problems without creating more by changing this rule.

Anthony — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anthony Affiliation: Jun. 11, 2026 As someone who is nearing the end of my work life and has saved and invested diligently for fifty years, I would beg of the SEC to not impliment this proposed rules change, allowing for corporations to stop reporting quarterly finances. There is nothing good for the retail investor in this proposal, and it is we who need this transparency more than ever. It seems every legal maneuver that is proposed or implemented of late is in service to the corporations and the owner class at a huge cost to we individuals just trying to get by. Unconscionable!

Anthony Snider — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anthony Snider Affiliation: Jun. 11, 2026 I like to be in the know, and what other billionaire is trying to steal from the working people.

Anthony Sorrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Anthony Sorrell Affiliation: Jun. 11, 2026 We need more disclosure, not less. This proposal will just result in more bad investment decisions an enable companies to cover up bad news and fraud.

Get Outlook for Android

Anthony Young — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Young Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Stay with the "quarterly reports"..!

thank you

Antonio S. Franco — Jun 11, 2026
Subject: S7-2026-15 Comment From: Antonio S. Franco Affiliation: Jun. 11, 2026 Doing away with quarterly reporting puts us, the general public, at a disadvantage. It gives very little rich companies and individuals an unfair advantage. For sample, Elon Musk can become a trillionaire on funds raised by shaky businesses.

Antonio S. Franco

redacted

Sent from Proton Mail for iOS.

Arcturon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Arcturon Affiliation: Jun. 11, 2026 Investors are behind enough only getting reports every 3 months. Do not put them in the dark for 6 month periods. Investors should be as well informed as any company officer.

Judy Laflin
redacted

Argyle Wolf-Knapp — Jun 11, 2026
Subject: S7-2026-15 From: Argyle Wolf-Knapp Affiliation: Jun. 11, 2026 My name is Argyle Wolf-Knapp, and I'm a retired sommelier (as much as that's possible) in New Orleans. There's a saying that if something is't broken, don't fix it. Our quarterly reporting system isn't broken, and "fixing" it will only lead to problems. That's why the requirement is there - to maintain accountability. While I

realize that the current administration doesn't like accountability, investors and the public at large do. Cutting accountability in half would prove disastrous. Don't do it.

“Labor is prior to, and independent of, capital. Capital is only the fruit of labor, and could never have existed if labor had not first existed. Labor is the superior of capital, and deserves much the higher consideration.” — Abraham Lincoln

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Ariella Yashar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ariella Yashar Affiliation: Jun. 11, 2026 I am forced to invest if I hope to have any money to retire. I am FORCED to put my money into the stock market or become destitute. You had better not start loosening restrictions and let these companies piss away my life savings. Keep the quarterly reporting, dammit. What reason is there to kill it other than letting companies behave badly and hide what they’re doing? It is completely mad that this is even being considered. I shouldn’t have to come here and tell a regulatory body to do their job and REGULATE the industry. Jesus ****ing Christ.

Art through the Aperture Photography — Jun 11, 2026
Subject: S7-2026-15 Comment From: Art through the Aperture Photography Affiliation: Jun. 11, 2026 Keeping it quarterly is much better for investors and companies. We need to see what is happening quarterly to keep up with upcoming tech, real estate and other investment pieces.

Arthur Filcman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Arthur Filcman Affiliation: Jun. 11, 2026 Keep corp reporting on a quarterly basis.

Arthur Filcman, CPA,

Sent from my Galaxy

Ashanti Cook — Jun 11, 2026
Subject: File No. S7-2026-15 From: Ashanti Cook Filing in the age of electronic tracking and storage of information is much easier than it was when everything needed to be mailed after typing and printing. These companies get enough benefit from their stockholders that they should be obligated to report often regarding how they are running the business that those stockholders own. If anything

reporting should happen more often, rather than less.

Ashara Shepard-Lance — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ashara Shepard-Lance Affiliation: Jun. 11, 2026 There should be quarterly reports so there is open transparency and accountability to investors. There is no advantage to limiting reporting except to the company that wants to hide information.

Ashley Hill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ashley Hill Affiliation: Jun. 11, 2026 I deserve to know how my money is being directed and how it is performing. Six months is too long to wait between statements and disclosures.

Thank you,

Ashley Hill
870-219-9333

Ashley James Poole — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ashley James Poole Affiliation: Jun. 11, 2026 Ashley Poole Senior Technical Consultant

Without quarterly reporting, the fair value determination of a company will become difficult as a lack of financial information will not allow the people to know what is happening with their investments. This will cause volatility and incorrect pricing of equities.

This is not fair to people investing their hard earned money, and will cause huge volumes of trades and volatiltiy in the immediate time of publication. Quarterly helps the market to determine the fair price. It is not magic, it is not a waste. The investors need to know what is happening with their investments.

Please keep the people informed, the valuations accurate, and the uncertainty reduced.

Thanks!

Ashley

Audra Carr — Jun 11, 2026

Subject: S7-2026-15 Comment From: Audra Carr Affiliation: Jun. 11, 2026 Allowing public companies to report biannually is a terrible idea. It promotes fraud and instability in the markets. Not good for the American people.

A. Carr

Audrey Hershey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Audrey Hershey Affiliation: Jun. 11, 2026 No! This is NOT an improvement! Companies need to be transparent, reporting every 6 months does not improve transparency. Audrey Hershey Retired

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Audrey Summers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Audrey Summers Affiliation: Jun. 11, 2026 Because as americans we are getting tired of being screwed by trump..plain and simple
Audrey

Austin J. Hunt — Jun 11, 2026
Subject: File No. S7-2026-15 From: Austin J. Hunt I oppose the proposed rule that would allow companies to drop quarterly reporting in favor of semi-annual filing. Quarterly reports are essential for investor protection, market efficiency and regulatory oversight. The SEC's duty under §13 requires continuous disclosure of material information. Quarterly filings provide timely, comparable data; removing them creates a material gap that can mislead investors during fast-moving periods. Empirical studies show quarterly earnings announcements drive the bulk of normal price reactions. Eliminating quarters would dampen price discovery, widen bid-ask spreads and increase transaction costs. Small and mid-cap issuers already spend a large portion of resources on Form 10-Q. Consolidating quarterly data into one semi-annual filing does not lower total cost; it merely increases per-period effort while providing no clear benefit, disadvantaging these firms in investor portfolios. 65 % of institutional traders rely on quarterly reports for risk management and algorithmic strategies. Removing them would reduce liquidity and delay price adjustment to new information. Most global markets continue to require quarterly reporting, so U.S. companies would lose comparability with foreign issuers. This is a terrible idea. I strongly oppose this proposal.

Austin McDaniel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Austin McDaniel Affiliation: Jun. 11, 2026 As the speed of everything else goes up, we need more frequent information. This ruling is a move againt the future, and will lessen transparency.

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autumn zellers — Jun 11, 2026
Subject: S7-2026-15 Comment From: autumn zellers Affiliation: Jun. 11, 2026 Transparency matters!!

Sent from my iPhone

Axel Omsky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Axel Omsky Affiliation: Jun. 11, 2026 This rule will help companies hide bad news from investors as long as possible. It will allow insiders to unload their holdings before investors know about it.
This is a huge blow to transparency and an added benefit for insiders.
This rule should not be implemented.

Axel Omsky, VP, ED

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b evans — Jun 11, 2026
Subject: S7-2026-15 Comment From: b evans Affiliation: Jun. 11, 2026 Do not change the existing rule

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B R — Jun 11, 2026
Subject: S7-2026-15 Comment From: B R Affiliation: Jun. 11, 2026 I am a teacher and have been saving for retirement both through my school's benefits program and on my own for years. I expect QUARTERLY REPORTING. There is no good reason to make it just twice a year. Businesses have a responsibility to keep their investors honestly and frequently informed as to how they're doing. As an investor, I am absolutely NOT ok with the twice-per-year idea. No, no, and NO. What are they trying to hide?

Dr, Bethany Reeves
687 W. 204th, New York NY 10034

B. Wallace — Jun 11, 2026
Subject: S7-2026-15 Comment From: B. Wallace Affiliation: Jun. 11, 2026 Please stop taking away our ability to survive beyond our work years. Stop giving oligarchs the ability to rob us of a decent life in old age.

Sent from my iPhone

B3 — Jun 11, 2026
Subject: S7-2026-15 Comment From: B3 Affiliation: Jun. 11, 2026 Keep quarterly! Transparency ys

more important than ever!

Barb — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barb Affiliation: Jun. 11, 2026 Keep reporting as we currently do. No hiding information we need.

Sent from my iPhone

Barb G — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barb G Affiliation: Jun. 11, 2026 Common sense says NOT to change a thing! Follow common sense and keep integrity intact as much as possible!
Thank you,
Barbara Grimshaw

Barb Sickels — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barb Sickels Affiliation: Jun. 11, 2026 This policy of not keeping people informed of what is going on is wrong and needs to stop. This is just one more step of eliminating the rights of ALL the people and just letting a few in the know. The founding Fathers did not set things up that way so let’s get back on track

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Barb Watson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barb Watson Affiliation: Jun. 11, 2026 I'm against stopping quarterly postings. Things change fast and we need to be able to keep in touch about our holdings. Barbara k. Watson Palm City, FL bookkeeper, retired. Our retirement fund has not been doing well and its better to be in touch with information.

Barbara Blount-Powell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Blount-Powell Affiliation: Jun. 11, 2026 At the volatile point in the history of finance and human technological advancement, the last thing the public needs is darkness. I am opposed to extending reporting deadlines.
Barbara Blount-Powell
Attorney
Florida

Barbara Carter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Carter Affiliation: Jun. 11, 2026 You’re using my money to earn money. I need to be a part of that process more than twice a year. I lost over 100,000 when Healthsouth CEO embezzled our money. The quarterly cheeks they send me for .81 are insulting. Please keep this information available for your constituents.
Barbara Carter

Sent from my iPhone

Barbara Ford — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barbara Ford Affiliation: Jun. 11, 2026 If you give a damn about middle class survival, you'll stick to quarterly reporting. How much more of our hard-earned money does the oligarchy need in order to feel like it FINALLY has ENOUGH?

Barbara Ford

Sent from my Galaxy

Barbara Manco — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Manco Affiliation: Jun. 11, 2026 I gotta know! Weekly is best, quarterly works.
B.Manco, retired, keeping it tight!

Barbara Tyson — Jun 11, 2026
Subject: ⚖️Taxpayer public comment🧐⚖️🚔🚓 From: Barbara Tyson Affiliation: Jun. 11, 2026 🧐⚖️Offset to the Illinois General Assembly’s passed House Bill 5024 is grassroot federal government movement by exercising imminent domain of a home, apartment complex, school, day care center, park, forest preserve, cemetery, or place of worship within 1,500 feet of U.S. Immigration and Customs Enforcement that will be locating, constructing, or operating new detention or processing facilities.🚔🚓IL Dems advance ICE detention centers restriction bill | Illinois Politics | wandtv.com https://share.google/AobrQB87p7zBxBoPL

🚫Yes, the Illinois General Assembly passed House Bill 5024 during its spring session, which restricts the locations where the federal government can build or operate immigrant detention centers. The legislation was sent to Gov. JB Pritzker's desk for signing.Key Details of the LegislationThe 1,500-Foot Rule: The bill prohibits federal immigration authorities (such as U.S. Immigration and Customs Enforcement) from locating, constructing, or operating new detention or processing facilities within 1,500 feet of a home, apartment complex, school, day care center, park, forest preserve, cemetery, or place of worship.Not Retroactive: The restrictions do not apply to existing detention facilities, such as the ICE processing center located in Broadview, Illinois.Budget

Context: While the measure was passed alongside the state's budget package, it is a standalone piece of zoning and public safety legislation rather than a direct budget restriction, as federal entities are generally exempt from state zoning laws.

Barbara Suzanne Tyson

Barbara Wetula — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Wetula Affiliation: Jun. 11, 2026 Dear rules committee,
Please continue quarterly reporting requirements.
I need quarterly updates to manage my investments and understand the impact of decisions I have made.
These details matter to the average investor, the people less knowledgeable.

This is a reasonable cost of doing business that consumers expect.
Sincerely,
Barbara K Wetula

Barbara Balaguras — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Balaguras Affiliation: Jun. 11, 2026 SEC must continue quarterly reports. Shrinking the reporting encourages fraud. Do the right thing. Maintain quarterly reporting.

Barb Balaguras

Barbara Bennett White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Bennett White Affiliation: Jun. 11, 2026 Barbara Bennett White, Retired. More secrets and lies that benefit the rich and screw the general public, the people that pay taxes. This is getting ridiculous - stop the grift, PLEASE.

Barbara Cleary — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Barbara Cleary Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please continue to require companies that I and my friends and family invest in and trust our money with to send us quarterly reports. Billionaires have access to this info and individual investors should have access as well.

Barbara Downs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Downs Affiliation: Jun. 11, 2026 No

Sent from my iPhone

Barbara Evans — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Evans Affiliation: Jun. 11, 2026 Really? That reduces accountability at a time when consumers hear excuses, blatant lies and see fraudulent corporate behavior at every turn. Another step in democracy destruction.

Barbara Frantz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Frantz Affiliation: Jun. 11, 2026 There is a concerning amount of dishonest accounting practices happening in the business world. It is essential for publicly traded companies to adhere to quarterly reporting standards to ensure fairness for their investors. - Douglas M. Frantz, former regional Vice President of an oilfield service company.

Yahoo Mail: Search, Organize, Conquer

Barbara Gilday — Jun 11, 2026
Subject: S7-2026-15 From: Barbara Gilday Affiliation: Jun. 11, 2026 We should all be equal under the law

Barbara Gilday
redacted

Barbara Hagan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Hagan Affiliation: Jun. 11, 2026 I wish the quarterly reports for my investments to continue. If the investors want my money, then give me a report on how the company is doing at least every 3 months. Six months is too long to wait. Too much can happen in six months months!

Barbara Hailey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Hailey Affiliation: Jun. 11, 2026 It is important for all citizens to be aware of what is happening in the financial markets so that we can plan for our futures. In our case, we review and update our financial portfolios quarterly, to be safe in our decision-making. Why should the government be any different?

Sincerely,

Barbara Hailey

Barbara Hopper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Hopper Affiliation: Jun. 11, 2026 There is no valid reason to hide your financial status for 6 months, other than giving you time to defraud investors.

Barbara Kleefeld — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Kleefeld Affiliation: Jun. 11, 2026 The only benefit this has is to give ultra investorsand the Rich more ability to screw around with the money and financial system to their advantage only leave it away it is

Sent from my iPhone

Barbara L Woltz American citizen — Jun 11, 2026
Subject: File No. S7-2026-15 From: Barbara L Woltz I am against this rule change. Corporate disclosures are an important feature of our public securities exchanges. Quarterly disclosures have been in place for decades and they are not overly burdensome. They allow a level playing field for all parties. This rule change would encourage game-playing and corruption - which should be the opposite of the SEC's role.

Barbara Leonard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Leonard Affiliation: Jun. 11, 2026 What has been the common practice of quarterly reporting has worked historically why change when this only increases chances for misleading investors who depend on the information more frequently to make beneficial changes for themselves . Barbara Leonard Retired Retail Manager

Sent from my iPhone

Barbara Leuthe — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Leuthe Affiliation: Jun. 11, 2026 Absolutely maintain required quarterly reporting!!!!

Barbara Leuth3204 juniper Cir Unit C Saint Paul, MN 55125

Barbara MacDonald — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara MacDonald Affiliation: Jun. 11, 2026 I am fortunate enough to depend more on my investments than social security in retirement. I need quarterly statements to monitor my money now more than ever! Barbara MacDonald

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Barbara Matalin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barbara Matalin Affiliation: Jun. 11, 2026 KEEP THE REPORTING QUARTERLY!

Barbara Matalin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barbara Matalin Affiliation: Jun. 11, 2026 KEEP THE REPORTING QUARTERLY!
Barbara Matalin, Bonita Springs, Fla.

Barbara Royce — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Royce Affiliation: Jun. 11, 2026 Barbara Royce is my name. I am a retired and I count on knowing how my invested money is doing. If the SEC is low on personnel and therefore cannot keep up on all the various ways
corporate America is frauding their subscribers then increasing those positions would be beneficial not lessening the # of eyes on my accounts.

Yahoo Mail: Search, Organize, Conquer

Barbara Sanders — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Sanders Affiliation: Jun. 11, 2026 SEC,
Don't change reporting time to six months. We the people deserve better than that! We need transparency and accountability!!
Thank you,
A concerned citizen

Barbara Small — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Small Affiliation: Jun. 11, 2026 The trump regime/ syndicate is doing all it can to hide the impacts of its disastrous policies. Quarterly updates are the very minimum we should be getting. We need more transparency, not less. Keep the reporting schedule as-is. Do NOT change to semi-annual reporting.

Barbara Small
Hilo, Hawai'i

Barbara Somers — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barbara Somers Affiliation: Jun. 11, 2026 Don't change the rules. We want quarterly reports. Transparency is more productive for business of all types.
-Barbara Somers
Bayport, NY

Barbara Stapf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Stapf Affiliation: Jun. 11, 2026 I'm Barbara Stapf, retired Vice President of Benefits and Compensation in the Insurance Industry. In order to make qualified business and personal decisions, it is critical for us to have quarterly insight into our investment portfolios. If companies reduce visibility we would move our investment options to other means of securing returns. This would certainly be harmful financially for those companies. I'm not going to invest in that much "unknown". I urge you not to reduce disclosure.

Sent from my iPhone

Barbara Todd — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barbara Todd Affiliation: Jun. 11, 2026 This is not a good idea. We need more accountability from companies, not less.

Yahoo Mail: Search, Organize, Conquer

Barbara Trombly — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barbara Trombly Affiliation: Jun. 11, 2026 My name is Barbara Trombly. I'm a retired business owner. I would like the quarterly notifications to continue. As a retiree I keep up on my investments. There's a saying. "Knowledge is power."

Barry Carney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barry Carney Affiliation: Jun. 11, 2026 Why would you even consider this? Barry Carney

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Barry Blackwell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Barry Blackwell Affiliation: Jun. 11, 2026 To: SEC...Barry L. Blackwell, retired school teacher and counselor from Michigan, residing in Texas. I have maintained a meager 403B after 30 plus years of service. I am requesting that quarterly-reporting be continued so that I can continue to live the balance of my retirement with dignity and respect. I don't have an abundance of time to recover financially should adverse historical data related to semi-annual reporting be practiced once again. Summarily, I support the status quo of quarterly reporting. Thanks for your consideration in these matters...Barry L. Blackwell, a concerned citizen...

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barry goldblatt — Jun 11, 2026
Subject: S7-2026-15 Comment From: barry goldblatt Affiliation: Jun. 11, 2026 Not just no; hell no!

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barry harting — Jun 11, 2026

Subject: S7-2026-15 Comment From: barry harting Affiliation: Jun. 11, 2026 Full transparency is the only honest and fair way to decent public information. Do not allow any changes longer than 3 months between disclosure.

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Barry Trogu — Jun 11, 2026
Subject: S7-2026-15 Comment From: Barry Trogu Affiliation: Jun. 11, 2026 Barry Trogu, Sr Company president

What you are encouging is theft! That is WRONG!!!

Bea Jimenez — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Bea Jimenez Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
All investors deserve to have concurrent access to the same information about public companies as do large institutional & corporate investors. Denying individual investors concurrent access to information is classist by benefitting the upper class and supporting aristocracy. As a government agency, you are legally and morally obligated to provide for the equitable benefit of all investors/ Americans. Failure to do so is traitorous.

Ben Cochran — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ben Cochran Affiliation: Jun. 11, 2026 The SEC is considering making quarterly reporting now semiannual?
This is a dumb idea. It'll save companies money certainly. It'll also allow them to hide malfeasance and incompetence and general bad luck for another three months. Do not let this happen. I repeat, do not let this happen.

Investor and voter,

Benjamin P. Cochran

Ben Doup — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ben Doup Affiliation: Jun. 11, 2026 Keep i t as it is now i need to see my financial risk

Ben

Ben Rhine — Jun 11, 2026

Subject: S7-2026-15 Comment From: Ben Rhine Affiliation: Jun. 11, 2026 Ben Rhine, principal engineer. I do not support this. This only allows more fraud to occur, which is already absolutely rampant. The market is incredibly fraught with insider traders. This is not acceptable. The public is already getting screwed or hosed every little which way do not make this change.

Sent from my iPhone

Ben S. — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ben S. Affiliation: Jun. 11, 2026 Less transparency results in increased failure. STOP THIS NONSENSE AND KEEP IT THE WAY IT IS. We do NOT need another crash like before. Just STOP...the system is not broken, and there is no need to fix what isn't broken.

Benjamin Tuck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Benjamin Tuck Affiliation: Jun. 11, 2026 Dear Representative of the SEC, honorable lawmaker,

Quarterly reporting is an important measure to hold companies accountable to their investors. This increases transparency and decreases fraud, this in turn lowers the cost of insurance and helps spur business. Thus, Quarterly Reporting is a pro-business and pro investor move that lowers risk and increases rewards.

Thank you for your consideration,

Ben Tuck

Bertrand Bronn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bertrand Bronn Affiliation: Jun. 11, 2026 I want to know what’s happening with my money. Do NOT let companies only have to report twice a year!

Bert Bronn

Sent from my iPhone

Beth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Affiliation: Jun. 11, 2026 Beth Crist, semi retired.
I want a quarterly report. We can't trust financial institutions anymore. I want to know what they are doing with my hard earned savings quarterly.

Beth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Affiliation: Jun. 11, 2026 Keep the public review quarterly! It’s hard enough to save for retirement and parts of our government want to dismantle

social security, let those of us who will be lucky enough to retire in a few years able to actually retire

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Beth Boyd — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Boyd Affiliation: Jun. 11, 2026 This is a bad idea. Quarterly reporting is needed to keep interested parties appraised of companies' activities. 6 months is too long - a lot of shenanigans can go on during such a long time frame, and a shorter window is needed to catch malfeasance by bad actors. Quarterly books are needed for tax compliance purposes also! Beth Boyd, CPA

Sent from my iPhone

Beth Brady — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Beth Brady Affiliation: Jun. 11, 2026 I am opposed to semi-annual reporting for SEC companies. Citizens life savings are at stake and we are already struggling. There is no good reason to stop quarterly reporting when citizens need to be kept aware of their portfolio performance. Very alarming proposal to which we are opposed. Beth Brady in Scranton PA 18509

Yahoo Mail: Search, Organize, Conquer

Beth Chezmar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Chezmar Affiliation: Jun. 11, 2026 This will become permanent jeopardizing every investor!

Sent from my iPad

Beth Handzo — Jun 11, 2026
Subject: Semiannual Reporting, File No. S7-2026-15, Release No. 33-11414 — Comment in Opposition to Proposed Amendments From: Beth Handzo Affiliation: Jun. 11, 2026 June 10, 2026
The Honorable Paul S. Atkins
Chairman
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Re: Semiannual Reporting, File No. S7-2026-15, Release No. 33-11414 — Comment in Opposition to Proposed Amendments
Dear Chairman Atkins and Commissioners:
I write to you as a private citizen and as a former corporate finance professional with twenty-five years of experience in financial reporting, audit oversight, and fiduciary compliance at a Fortune 100 company. I also manage a substantial personal portfolio of equities. I am deeply concerned by any proposals or discussions to reduce or eliminate the mandatory quarterly reporting requirements (Form 10-Q) for public companies, and I urge the Commission in the strongest possible terms to retain these requirements in their entirety.
Professional Background and Perspective

Over the course of my twenty-five-year career in corporate finance, I served in roles spanning financial planning and analysis, external reporting, internal audit, and CFO-level advisory work across multiple industries. I have had direct, firsthand experience preparing, reviewing, and relying upon quarterly financial disclosures. I have seen how these disclosures function not merely as a bureaucratic formality, but as a critical mechanism of accountability — one that protects investors, disciplines management, and preserves the integrity of our capital markets.

I can speak to this not only in the abstract, but from direct personal experience. At one point in my career, I was called as a witness in a regulatory investigation — not as a subject of inquiry, but as someone with knowledge of the financial operations under scrutiny. That experience gave me an uncommon and sobering window into how quickly financial misconduct can metastasize when oversight mechanisms are weak or infrequent. Separately, I inherited ownership of a critical sub-ledger cash management system. Through the implementation of rigorous controls, disciplined reconciliation processes, and a culture of accountability, we transformed a dismal prior record entirely, passing subsequent audits and disaster recovery reviews with no findings. I do not speak about the importance of audit controls and financial disclosure as a matter of theory. I have lived both sides of it.

The Indispensable Role of Quarterly Reporting in Investor Protection

Quarterly reporting serves as the backbone of informed investing and market efficiency. It provides shareholders, analysts, creditors, and the broader public with timely, standardized, and auditable financial data. This cadence of disclosure enables investors to make informed decisions, hold management accountable between annual meetings, and detect deteriorating conditions before they become catastrophic. Reducing reporting frequency from quarterly to semi-annual or annual would create dangerous information gaps during which corporate conditions — cash flow erosion, increasing leverage, deteriorating margins, or outright fraud — could be concealed from the shareholders the Commission is mandated to protect.

Audit Controls and the Discipline of Regular Disclosure

One of the most underappreciated benefits of quarterly reporting is the internal discipline it imposes on corporate management and finance teams. The requirement to close the books, reconcile accounts, and prepare disclosure-ready financial statements every ninety days creates a cadence of internal controls review that is fundamental to sound financial governance. In my experience, companies with robust quarterly close processes consistently demonstrate stronger internal control environments. Eliminating or reducing this cadence would weaken the very audit discipline that prevents errors from becoming fraud and irregularities from becoming scandals.

The Predictable Consequence: Greater Abuse of the Corporate Veil

I can envision no circumstances under which reducing mandatory financial disclosure would produce a beneficial outcome for shareholders or the investing public. The argument that reduced reporting relieves a burden on smaller companies must be weighed against the well-documented history of corporate misconduct that flourishes in the absence of transparency. Opacity is the enabling condition for corporate shenanigans. When management knows that its financial decisions will face scrutiny within ninety days, behavior is moderated. When that scrutiny is delayed by six months or a year, the window for manipulation, self-dealing, misrepresentation, and the strategic misuse of the corporate veil expands dramatically.

The historical record is instructive. The regulatory reforms that followed Enron, WorldCom, and the 2008 financial crisis were each, in part, responses to disclosure failures — to the harm that accumulates when investors lack timely, accurate, and complete financial information. Rolling back disclosure requirements does not simplify the regulatory environment; it recreates the conditions under which the most serious corporate abuses have historically occurred.

The Commission has framed this proposal as voluntary, suggesting that companies may simply choose the reporting cadence that best suits them. This framing should not obscure the practical reality. Voluntary standards in corporate disclosure have a well-documented tendency to become de facto norms when they offer a competitive or cost advantage. If semi-annual reporting becomes a widespread election, the informational baseline of the market degrades for all investors — including

those invested in companies that continue to report quarterly. Market comparability, analytical benchmarking, and systemic risk monitoring all depend on a consistent and universal disclosure cadence. “Optional” opacity is still opacity.
Shareholder Accountability Requires Timely Information
The Commission’s mandate under the Securities Exchange Act is, at its core, the protection of investors through the maintenance of fair, orderly, and transparent markets. Quarterly reporting is not a relic of a prior era — it is an essential instrument of that mandate. Shareholders cannot exercise meaningful oversight of management decisions, vote on proxy matters with full information, or assess the stewardship of their invested capital on the basis of stale, infrequent disclosures. Reducing reporting frequency does not reduce the burden on companies; it shifts the burden — unfairly and unjustifiably — onto the investors those companies are obligated to serve.
I respectfully urge the Commission to reaffirm its commitment to robust, regular, and meaningful financial disclosure by retaining the quarterly reporting requirement without reduction or modification. The integrity of our capital markets and the trust of millions of American investors depend upon it.
Respectfully submitted,
Beth Handzo

Beth Keith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Keith Affiliation: Jun. 11, 2026 Timely transparency and honesty in reporting is critical to protection of consumers . Alice Keith. Retired citizen

Yahoo Mail: Search, Organize, Conquer

Beth Mergens — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beth Mergens Affiliation: Jun. 11, 2026 Keep the reporting requirements as is. Do not allow corporations more time to dodge their responsibility of full disclosure.
Beth Mergens

Beth Noel — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Beth Noel Affiliation: Jun. 11, 2026 Please protect our ability to see a company's financial record for every 3 months before we decide to buy or sell our stake. We deserve to know this before we mske a decision.

Betsy MacKrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Betsy MacKrell Affiliation: Jun. 11, 2026 The proposal to allow companies to hide their financials for half a year is unfair to middle and lower class Americans who will end up with more empty stores, less choice, higher prices. While executives get richer, we would suffer. Please work for the people, not just for the rich people. Betsy MacKrell, Sales and Marketing, seeing my dollar shrink by the day.

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Bev Sopp — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bev Sopp Affiliation: Jun. 11, 2026 There is enough opportunity for corruption within 3 months! No need to double that opportunity by extending to 6 months. NO!

Sincerely,

Beverly B. Sopp

Beverley Bodiroga — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Beverley Bodiroga Affiliation: Jun. 11, 2026 We are in a recession, like it or not. Congress is protecting Trump and destroying our democracy, the Supreme Court is corrupt and not upholding the Constitution. Allowing businesses to report other than quarterly is endorsing suicide for the United States of America and destroying what our citizens have labored for and saved in order to survive and have a somewhat comfortable retirement as there appears to be no guarantee for Social Security benefits in a few years.
Beverley Bodiroga
Retired
Arizona resident, USA

Beverly Headley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beverly Headley Affiliation: Jun. 11, 2026 Beverly Headley, RN, Case Manager.

I need current financial information in order to keep my business affordable & provide relative information to my clients.

Beverly Headley, RN, CCM
St. Paul's Episcopal Church
Healthcare Advocate

redacted

Beverly Langer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beverly Langer Affiliation: Jun. 11, 2026 We need to keep current on how the market, and the business world is doing. An awful lot can happen in three months.
Beverly Langer, retired, disabled senior investor.

Beverly McAllister — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beverly McAllister Affiliation: Jun. 11, 2026 Stop messing with us or we are All going to take our $$ Out of your hands. Cash is King!
Exponential Greed!

Beverly Tarsook — Jun 11, 2026
Subject: S7-2026-15 Comment From: Beverly Tarsook Affiliation: Jun. 11, 2026 Ordinary investors need quarterly reporting to protect their investments.
If companies are not transparent ordinary investors are more suseptible to fraud.

Sent from my iPhone

Bill Fraser — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Fraser Affiliation: Jun. 11, 2026 Bill Fraser, retired geologist, and investor. I support retaining the 3 month reporting interval. As a stock market investor I have a need to know the soundness of a company I hold stock in. The general public often pays a financial price when companies do not conduct business responsibly or in according to the law.

Bill Clay — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Clay Affiliation: Jun. 11, 2026 If I want to purchase shares in a company, I want to know the latest about that company. Quarterly reporting is a good step in that direction. If a company claims it is too intrusive or time consuming to produce those reports, then they shouldn't be selling to the public.

Bill Downs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Downs Affiliation: Jun. 11, 2026 William Downs
AMT with American Airlines.
Keep the quarterly report requirements. My company is already short in their accounts to employee's funds.
Allowing accountability every six months will only benefit the insiders.

Sent from my iPhone

Bill Johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Johnson Affiliation: Jun. 11, 2026 We have a need to increase reporting in this country. A decrease will be a disservice to all citizens of this great nation.

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bill mihalovits — Jun 11, 2026
Subject: S7-2026-15 Comment From: bill mihalovits Affiliation: Jun. 11, 2026 Why hide information from normal investors? Unless you're condoning illegal or unethical behavior don't change the reporting requirement.

Bill Pisa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Pisa Affiliation: Jun. 11, 2026 Do not change the corporation fiscal reporting period to six months. KEEP the reporting period at three months.

Bill Pisa, Virginia State Review Architect.

Bill Pisa

Bill Repmann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Repmann Affiliation: Jun. 11, 2026 We live in the INFORMATION AGE, financial reporting could just as
readily be published MONTHLY or WEEKLY. Taxes are computed and due
quarterly, so when its good enough for the IRS to allow taxes be paid
every six months, THAT will be the day we can talk about extending the
quarterly requirement to match!!!

Bill Rosenkrans — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bill Rosenkrans Affiliation: Jun. 11, 2026 As investors we want more transparency, not less. The SEC is the country's watchdog to assure US corporations are operating in their investors best interests. The semi-annual reporting experiment was completed 1955-1970 and proved quarterly reporting provided better insight and higher returns to investors. Please do not allow our current quarterly reporting to be diminished.
I am retired after a 35 year career in aerospace and cannot afford to lose my hard earned retirement savings
Thank you,
William Rosenkrans
2154 Vardin Pl
Naples, FL 34120

Bill Shalley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Shalley Affiliation: Jun. 11, 2026 This is deceptive and dishonest. 99% of the truth is a lie. Quarterly reports work for a reason. They need to stay! No 6 month deceptions.

Bill Wallace — Jun 11, 2026

Subject: S7-2026-15 Comment From: Bill Wallace Affiliation: Jun. 11, 2026 This is no more than another way for corporations to screw us.

Bill Wallace
redacted

Bill Wallace, President
So Cal Bluebird Club
redacted

Bill Woodall — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bill Woodall Affiliation: Jun. 11, 2026 Keep the reporting quarterly or even make it monthly. This nation would benefit if people were honest. Since the rich do not like honesty. They need to be regulated to do so.

Billy Bob — Jun 11, 2026
Subject: S7-2026-15 Comment From: Billy Bob Affiliation: Jun. 11, 2026 Robert Bourgoin, retired machinist
We need more transparency in the market not less.

BJ BUCKLEY — Jun 11, 2026
Subject: S7-2026-15 Comment From: BJ BUCKLEY Affiliation: Jun. 11, 2026 No way. Tired of you all being BOUGHT. This information should be public and frequent. ALL info should be available to all investors. It ought to be MONTHLY, in my opinion. Transparency in
everything is absolutely neceessary to even begin to stem the takeover of democracy by people who think their wealth entitles them to power. B.J. Buckley, Montana poet and writer, who has never in her life made an income above poverty level ... but those who
DO have enough to invest deserve a level plating field.

B.J. Buckley 10 10TH LN NE, Power, MT 59468 406-467-2986 hm 406-402-6359 mbl

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BJ Green — Jun 11, 2026
Subject: S7-2026-15 Comment From: BJ Green Affiliation: Jun. 11, 2026 I'm a retired senior citizen, Beverly Green, and think this idea is ludicrous! There's way too many shady people in our country now. The savings are chump change for them. Please do not do this. Leave it at quarterly reporting!

Blaine Norris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Blaine Norris Affiliation: Jun. 11, 2026 Blaine Norris, Manager of General Accounting and Accounting Systems. Retired,

Investor information, the more the better. It
you truly want to give small investors a chance, move to monthly reporting. Less reporting means more insider information that the public doesn't have, more chance for the small investors to lose out. As a former corporate accountant, I produced monthly
Profit and loss, balance sheets and cash flow statements for every segment of our business. The information is easily available.

Yahoo Mail: Search, Organize, Conquer

Blake Edwards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Blake Edwards Affiliation: Jun. 11, 2026 Keep the quarterly reports. It is essential information for make dissensions on my investments

Sent from my iPhone

Bob Brooks — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Brooks Affiliation: Jun. 11, 2026 Going “dark” for half a year is not good for investors. What safeguards are being added to protect investors. In many cases this is going to affect the business. As risk increases. Bad plan.

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Bob Connelly — Jun 11, 2026
Subject: Submit Comments on S7-2026-15 From: Bob Connelly Affiliation: Jun. 11, 2026 Please keep the corporate reporting requirements at quarterly. We investors have the right to know.
Robert Connelly

Sent from AOL on Android

Bob Dredge — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Dredge Affiliation: Jun. 11, 2026 With automation now, there is no real savings. This is being done to the benefit of insiders and not the general public. Do not adopt this rule of six months

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Bob Gilbert — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Gilbert Affiliation: Jun. 11, 2026 Do not let this become law. The SEC should be standing up for all investors, not just letting the crooks & congress get away with insider trading.

Bob H — Jun 11, 2026
Subject: S7-2026-15 From: Bob H Affiliation: Jun. 11, 2026 Most employees are checked daily for Progress, mistakes, and theft. Americans must be able to check on Investments Regularly.

The SEC should INCREASE the frequency of REPORTS.

Yahoo Mail: Search, Organize, Conquer

Bob Larsen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Larsen Affiliation: Jun. 11, 2026 Are we seriously considering allowing corporate leaders a huge window to practice insider trading and fraud? It is bad enough that the politicians in this country have manipulated the system,
but this decision would cause harm to the business world. It creates a serious lack of transparency and a lack of trust.

Yahoo Mail: Search, Organize, Conquer

Bob Petterson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Petterson Affiliation: Jun. 11, 2026 It is crucially important for regular investor's to timely see the financials of the companies they invest in. Six months of hidden results isn't necessary. Quarterly results have served us well!

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Bob Trezise — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bob Trezise Affiliation: Jun. 11, 2026 Bob Trezise, Retired. I'm invested in the market. The changes proposed cannot help me, but they can hurt me and my portfolio.

Bobbi Perrin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bobbi Perrin Affiliation: Jun. 11, 2026 Quarterly reporting has worked for the SEC for almost half a century. Changing to twice a year could be catastrophic for 401K and investors who are not insiders. Who is sponsoring this change and "WHY" needs to be answered in depth and examine worst case scenarios of this proposed change. If it ain't broken, don't fix it. I forsee corporations hiding serious financial issues by moving to reporting every 6 months. We need corporations to be transparent about their financial health and debt burden on a quarterly basis. This benefits the corporations and disenfranchises everyone who is not an insider.

Thank you.

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BOBBIE DELIZIO — Jun 11, 2026
Subject: S7-2026-15 Comment From: BOBBIE DELIZIO Affiliation: Jun. 11, 2026 Roberta DeLizio., a personal investor , not a corporate investor I believe the change in reporting will only benefit corporate holdings There does not appear to be a legitimate need to change regs

Roberta

Bobby Bickham — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bobby Bickham Affiliation: Jun. 11, 2026 Let's not go back to the lost days of 1955 to 1970, where the market lingered for fifteen years.

Sent from my iPhone

Bobby Hendley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bobby Hendley Affiliation: Jun. 11, 2026 Bobby Hendley, retired

I strongly oppose allowing companies six months to withhold their earnings statements! Quarterly statements must be maintained. Otherwise the SEC is directly complicit in market manipulation and insider trading. I strongly oppose your callous naked intent to engage in criminal activity with this proposal.

Bobby Love — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Bobby Love Affiliation: Jun. 11, 2026 Please keep market information as transparent as possible

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bobby sutter — Jun 11, 2026
Subject: S7-2026-15 From: bobby sutter Affiliation: Jun. 11, 2026 We need to have clarity on what these big corporations are doing. The current system should be kept like it is with the number staying static. Quarterly reporting is the only way to keep the big corporations and others honest. Please do not change the number of reports.

Thank you, Bob Sutter

Bobee Padilla — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Bobee Padilla Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: The U.S. Securities and Exchange Commission proposed rule would blindfold retail investors. We deserve to know quarterly Financials of companies we invest in. Otherwise its too risky and we'll put our money elsewhere.

Bonnie Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bonnie Wilson Affiliation: Jun. 11, 2026 I realize you're going to do what you want but know that we the people are against you moving to 6 month reporting system.
Bonnie Wilson
Retired Public Librarian

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Bonnie Blume — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bonnie Blume Affiliation: Jun. 11, 2026 “Voluntary” means it won’t be done and all will go to the lowest requirement. Leave it quarterly reporting! If they want to save money, cut the ridiculously high top officials’ benefits. 100 times the lowest paid employee is high enough on all publicly traded corporations; Why not change that instead!!

Bonnie Lancaster-Jones — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bonnie Lancaster-Jones Affiliation: Jun. 11, 2026 Big business is already doing its best to rip off the American public. I insist that quarterly transparency must be adhered to so the interest of smaller investors are protected. So we also can make an informed decision and not find out after the fact when the rich have gotten richer through information that was unavailable in general.

Sent from my iPhone

Brad Bowman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brad Bowman Affiliation: Jun. 11, 2026 Brad Bowman, investor.
All companies must keep a quarterly filing so that it is fair to those investors that helped make that company what it is. There is already way too leniency on corporations at this time. More time to manipulate the truth means more time allows to cheat or “alter” reality.

Best Regards, Brad Bowman

Brad Heckman — Jun 11, 2026
Subject: File No. S7-2026-13 From: Brad Heckman To Whom It May Concern,I am writing as an individual retail investor to express my strong opposition to the SEC's proposal allowing public companies to opt out of quarterly financial reporting in favor of a semi-annual schedule. While I understand the Commission's goal to reduce compliance costs and curb short-term market focus, this rule shifts an unacceptable amount of financial risk onto everyday investors who do not have institutional resources . Reducing the frequency of official financial disclosures harms retail investors in several critical ways:Creates Dangerous Information Gaps: A six-month "dark period" is simply too long in modern, hyper-fast financial markets. Waiting half a year for verified financial statements makes it incredibly difficult to track sudden changes in a company's debt, cash flow, or inventory levels, leaving retail investors blind to operational decay until it is too late . Exacerbates the Problem of Adverse Selection: High-performing, stable companies will likely continue reporting quarterly to maintain investor confidence. The companies most incentivized to switch to a semi-annual schedule are those facing financial distress or seeking to shield poor performance from public scrutiny. This rule inadvertently creates a structural hiding place for struggling businesses . Widens the Retail vs. Institutional Gap: If official SEC disclosures dry up, institutional funds will easily bridge the gap by purchasing expensive alternative data—such as satellite imagery, private credit card tracking, and proprietary data feeds. Retail investors cannot afford these tools and will be left trading at a severe information disadvantage . Amplifies Market Volatility: Eliminating the steady cadence of quarterly updates means six months of market expectations will accumulate at once. When financial results are finally released, the earnings "surprises" will be significantly larger, triggering extreme, erratic stock price swings that punish long-term retail portfolios . Increases Insider Trading Risks: Widening the gap between public reports leaves a massive window where corporate insiders know exactly how the business is performing while the public remains in the dark. This creates a fertile environment for information leaks and unfair trading advantages before the semi-annual report is released . The current quarterly reporting framework is a cornerstone of American market integrity and transparency. Making it optional degrades the quality of public data and forces retail investors to take on unnecessary, uncompensated risks. I urge the SEC to withdraw this proposal and maintain the mandatory quarterly reporting schedule that protects all market participants equally . Thank you for your time and consideration of my comments. Sincerely, Brad Heckman Teacher, retired Missouri

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Bradford Bush — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bradford Bush Affiliation: Jun. 11, 2026 Bradford J. Bush, Retired. This matters becauses it only helps businesses hide their financial affairs. They should continue with quarterly issues. I am not a financial wiz, but I know when something is wrong. And this is wrong.

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bren slush — Jun 11, 2026
Subject: S7-2026-15 Comment From: bren slush Affiliation: Jun. 11, 2026 Fraud already runs amuck with Citadel and probably brokers, too. This would leave the door wide open for them. Cut out Citadel controlling the market. Cut out share lending and share borrowing. The SEC already knows this.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Brenda Montgomery — Jun 11, 2026
Subject: S7-2026-15 From: Brenda Montgomery Affiliation: Jun. 11, 2026 Keep it quarterly. Keep them honest.

Brenda Combs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brenda Combs Affiliation: Jun. 11, 2026 The blackout months shouldn't be because the public is blocked from information they deserve to have

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Brenda Leonard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brenda Leonard Affiliation: Jun. 11, 2026 Brenda Leonard Extending SEC reporting requirements to six months is a step backward for investor protection. I review my investments every month and need access to current financial and operational information, not data that is already half a year old. This proposal would diminish transparency, weaken corporate accountability, and disadvantage individual investors who depend on timely disclosures to evaluate risk and make investment decisions. Public companies benefit from access to public capital and should be expected to provide investors with prompt, regular reporting.

Brenda Leonard

Brenda Lloyd — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Brenda Lloyd Affiliation: Jun. 11, 2026 Do not roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of our savings. A nation of people struggling to get by, while the rich get richer, is not a better , stronger nation.- Brenda Lloyd, Small business owner, Columbus, Ohio

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Brenna Berquam — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Brenna Berquam Affiliation: Jun. 11, 2026 Brenna Berquam, Attorney, North Carolina

June 11, 2026

To the U.S. Securities and Exchange Commission:

I am writing to express my strong opposition to any proposal that would reduce public company

reporting requirements from quarterly to semiannual reporting.

As an attorney and investor, I believe quarterly reporting plays a critical role in maintaining transparency, accountability, and investor confidence in U.S. capital markets. Timely disclosure of financial information allows investors to make informed decisions and helps ensure that all market participants have access to current information regarding a company's performance and financial condition.

Reducing reporting frequency would decrease transparency and leave investors with less information for longer periods of time. The investors most harmed would likely be ordinary Americans whose retirement accounts, pensions, and personal savings are invested in public markets. Less frequent reporting could increase uncertainty, widen information gaps, and make it more difficult for investors to evaluate risk.

The United States has long maintained the most respected and transparent capital markets in the world. With the exception of two disastrous experiments in our past. Moving from quarterly to semiannual reporting would represent a step backward from that tradition and could undermine investor confidence. We already have history to look at showing us of the dangers of less reporting.

Even Warren Buffett, widely regarded as one of the greatest investors of our time, has supported the continued availability of regular financial information to investors. While reasonable efforts should be made to reduce unnecessary regulatory burdens, those efforts should not come at the expense of transparency and investor protection.

I respectfully urge the Commission to preserve quarterly reporting requirements and continue promoting the transparency that has helped make U.S. capital markets the strongest in the world.

Respectfully,

Brenna Berquam
Attorney, North Carolina

Sent from my iPhone

Brent Phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brent Phillips Affiliation: Jun. 11, 2026 I'm Brent, U.S. Citizen and Taxpayer. The corporate world seems to run on greed,not profit. There is a difference. Stop trying to muddy the waters. No six month "hide ".

Bret Gove — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Bret Gove Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am a recently retired personal trainer. I have been investing in the stock market for over 25 years. Over that time I have mostly invested in individual stocks.
I am flabbergasted that the SEC is considering reducing reporting requirements from quarterly to semi-annual. Obtaining quarterly updates on the various public companies whose stock I invest is vital to me as an investor in order to make informed individual stock buy/sell/hold decisions. Leaving me in the dark for a full 6 months between reports on a public company does not allow me to make

timely investment decisions that effect my retirement nest egg and related income.
Thank you for your consideration of my request to maintain quarterly public company updates.

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brford — Jun 11, 2026
Subject: Comment on S7-2026-15 From: brford Affiliation: Jun. 11, 2026 If you give a **** about middle class survival, you'll stick to quarterly reporting. How much more of our hard-earned money does the oligarchy need to feel like it FINALLY has ENOUGH?

Barbara Ford

Sent from my Galaxy

Brian — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 11, 2026 Keep transparency and maintain quarterly reporting to all employees and investors.

Thanks,
Brian

Brian Cook — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brian Cook Affiliation: Jun. 11, 2026 Dear [Recipient Name],

I am writing to express my concern regarding the proposal to move away from quarterly mandatory reporting. Six months is too long a period between reports, as significant changes can occur within that timeframe.

Extending the reporting interval may allow companies to obscure issues that would typically be transparent in a quarterly report. I urge you to maintain the current quarterly reporting schedule. If the administrative burden is considered too high, I suggest identifying specific modifications to the quarterly process that could reduce that burden without compromising investor protections.

Best regards,

Brian Cook

Brian Fairlie — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Brian Fairlie Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
You must not approve this change. Quarterly reporting must be maintained. We know how this plays out, because we tried this proposed change once before, decades ago, and it was a disaster.
This rule change is absurd and will only further hurt the average American. Furthermore, it will reduce faith in the American stock market as companies hide away their regular reporting, this is all the more important as companies with shady records enter the stock market.
Let's not be fools and repeat history! Do not approve the change! Quarterly reporting must remain in place!

Regards,
Brian Fairlie

Brian Hanson — Jun 11, 2026
Subject: File No. S7-2026-15 From: Brian Hanson There is zero benefit to investors to reduce the reporting requirements of companies, especially with the advances in technology where the speed of information dissemination has increased exponentially since the previous era when semi-annual reporting was enacted. I strongly disagree with moving to semi-annual reporting for publicly traded companies.

Brian Kane — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Brian Kane Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This is not for the people it's for the Epstein-class. Keep trying to pull bonehead stuff like this, and you'll be remembered as the Epstein class. Do you want that to be your legacy?

Brian Magill — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Brian Magill Affiliation: Jun. 11, 2026 This is the stupidist idea ever. Hold corporations accountable, and support your local investor. Quarterly reporting means more stability, better investor information and fair valuations

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Brian Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brian Taylor Affiliation: Jun. 11, 2026 Reducing accountability here is a terrible idea. Keep it quarterly.

Sent from my iPhone

Brian Wahl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brian Wahl Affiliation: Jun. 11, 2026 Quarterly reporting must stay. Keep reporting up to date for people to get information about companies. Six month reporting is

way to long a time for investments. Don’t let this change go into effect. It’s bad business.

Sent from my iPhone

Bridget Vetere — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bridget Vetere Affiliation: Jun. 11, 2026 Dear Sirs,

We need to hold publicly held corporations responsible for reporting changes in their financial standing at LEAST quarterly. As one of the “public stakeholders” I have a right to quarterly earnings reports to help me make valuable decisions on whether I will continue to fund a company or move on especially when turns in companies profits can change suddenly. If this is not the case in the future, I see a VERY dire drop in public stakeholders as a result with a massive drop in all markets. Maybe even a complete shift to private business fundings or CDs, Annuities, bonds or other safe holdings. Safety may be in my future! I am divesting as I write! With this, I remain

Very respectfully yours,

Bridget Kmetz
COL (Ret) USA

Brittany Lewis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Brittany Lewis Affiliation: Jun. 11, 2026 As an operations officer in a startup company, our clients and future business relations deserve to know we're open and honest with the procedures, policies, and revenue statistics that we achieved honestly. Everyone wants that. Be accountable.

Bronwyn Deckert — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bronwyn Deckert Affiliation: Jun. 11, 2026 Bronwyn Deckert, retired, Michigan, kitty mom
This idea is dumb. It hurts investors, particularly little ones. Only a degenerate would be in favor of this. It saves companies almost nothing because they can’t go 6 months without understanding their financials. asking me to blindly invest in them is asinine. I would literally start investing in other countries stock and treasury’s, and remove my money from the us, removing more than 15 million from the market, plus bring my friends on the same journey. I would be motivated to educate other investors on how to forex and find foreign investments.

Bruce Sterling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bruce Sterling Affiliation: Jun. 11, 2026 Bruce Sterling DAC wants to know what is happening with the money that he has saved so carefully

Sent from my iPad

Bruce Schlobohm — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bruce Schlobohm Affiliation: Jun. 11, 2026 Please keep requiring corporate quarterly reports. It’s important to me to understand my investments

--
Bruce Schlobohm
Sent from my iPhone

Bruce and Diane Carter — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bruce and Diane Carter Affiliation: Jun. 11, 2026 I am a retired former professional with a significant investment in the stock market as a reliable and trackable source for income. I live in Bluffton, South Carolina. It is very concerning to me that there is a move to end the requirement for quarterly reporting from the companies I invest in and track their business health. Please do not change the system that I rely on to make sound decisions in my investment strategies.

Sent from my iPhone

Bruce Frizzell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bruce Frizzell Affiliation: Jun. 11, 2026 Why would they want to cover up the information unless it's protecting the SEC from having to tell the truth about the Wall Street journal and who's investing and what are they hiding or wanting to hide.

Bruce Larion — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bruce Larion Affiliation: Jun. 11, 2026 The reporting needs to stay at a quarterly frequency. The small investor needs access to this information and half a year is not informative. The BIG money has inside info not available to the rest of us. The review of past evidence supports the lengthening the reporting time will hurt our ability to be successful for our future.

Bruce Leggett — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bruce Leggett Affiliation: Jun. 11, 2026 I am totally against reducing the reporting requirements on public companies. Of course you don’t care because you’re just pandering to Trump and his cronies. This corruption is disgusting. Do your job!!!

Sent from my iPhone

Bruce Mitchell — Jun 11, 2026
Subject: S7-2026-15 — KEEP QUARTERLY REPORTING From: Bruce Mitchell Affiliation: Jun. 11, 2026 Quarterly reporting is essential to keep the public fully informed, including the investing public

who need ongoing up to date financial data in order to make decisions on their own behalf and to keep tabs on management.

The current system of quarterly reporting works well. There is no need to change it!

Sent from my iPad

Bruce P — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bruce P Affiliation: Jun. 11, 2026 They are already cutting a fat hog at the expense of this country. Enough is enough. Greed leads to more greed. Just stop!

Sent from my iPhone

Bruce Scherzinger — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bruce Scherzinger Affiliation: Jun. 11, 2026 I'm, Bruce Scherzinger, a retired aerospace engineer living in Northern Virginia since 1986. I spent my entire career working on systems that either help defend our country or keep it relevant in the space sector. Like most other retirees, I worked hard for what I have and the only way to secure a steadfast financial basis is to invest.

If you think decreasing frequency and transparency in earnings reporting is a good thing, then you are mistaken. Please don't do something so naive and insensitive as to damage my or anyone's ability to retire without money worries. Doing something like this could very likely trigger a selloff that tanks the market. If this happens, all valuations will decrease and tax revenue will also suffer. Why would you even consider doing it? Insane!

Don't do it.

_____
Bruce Scherzinger * bruce.scherzinger@gmail.com

Bruce Wiscomb — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Bruce Wiscomb Affiliation: Jun. 11, 2026 Keep the reporting quarterly!

Sent from my iPhone

Bryant Soong — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Bryant Soong Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Stop messing around and please, for the love of God and all that is holy and just, get back to

protecting common decent folks from corrupt practices and reckless behavior in the name of making more money.

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brynda woytek — Jun 11, 2026
Subject: Comment on S7-2026-15 From: brynda woytek Affiliation: Jun. 11, 2026 To the SEC,

Please keep QUARTERLY REPORTING. Retirees pay a huge price when their smaller portfolios take dips we don't know about sooner! This affects all spectrums of our country. Please stop giving larger corporations benefits, and go back to protecting US!

Sincerely,
Brynda Woytek
Retired Certified Pharmacy Technician

Bud Griscom — Jun 11, 2026
Subject: S7-2026-15 Comment From: Bud Griscom Affiliation: Jun. 11, 2026 Harry Griscom, retired. Extending the reporting time to six months rather than three is gonna look very bad for SEC, which is supposed to be a watch dog. It should not be manipulated this way.

Bud Griscom Seniors Real Estate Specialist
Realtor CNE, SFR
Cal DRE #01888206 Military & 1st Responders discounts
budgriscom@gmail.com
408-640-7535

Burton Spencer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Burton Spencer Affiliation: Jun. 11, 2026 Dear Sir or Madam:

We need more accountability not less. Therefore, we need to continue with quarterly financial reports. I remember Enron, WorldComm, and several other horror stories. That road does not need to be traveled again. Your attention to this matter is much appreciated.

Best regards,

Burton Spencer,
Retired Finance Director

Sent from my iPhone

C Beegle-Krause — Jun 11, 2026
Subject: Comment on S7-2026-15 From: C Beegle-Krause Affiliation: Jun. 11, 2026 Quarterly reporting makes better sense. Things can happen suddenly and we need information.

Sent from CJ’s iPhone

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c b — Jun 11, 2026
Subject: S7-2026-15 Comment From: c b Affiliation: Jun. 11, 2026 How could this possibly benefit the, investors, or the public. This only benefits people with enough stocks/money to be on the board of said companies.

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c b — Jun 11, 2026
Subject: S7-2026-15 Comment From: c b Affiliation: Jun. 11, 2026 How could this possibly benefit the workers, investors, or the public. This only benefits people with enough stocks/money to be on the board of said companies.

C Thomas — Jun 11, 2026
Subject: S7-2026-15 Comment From: C Thomas Affiliation: Jun. 11, 2026 Crystal Thomas from Charlotte, North Carolina -

A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers.

More time for fraud to grow. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

"Optional" is a trick. The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.

The supposed savings are tiny, and they don't go to me. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

C Williams — Jun 11, 2026
Subject: Comment on S7-2026-15 From: C Williams Affiliation: Jun. 11, 2026 No. The antiamerican Clown infesting out White House is out to ruin average American citizens by making us sick, broke, and now by stealing our savings. No.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Caitlin Marr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Caitlin Marr Affiliation: Jun. 11, 2026 Why would you do less reporting? I need to know what's happening with my money.

Caleb Parsons — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Caleb Parsons Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Companies have a responsibility to be accountable to their investors. One of the ways that we achieve accountability in a free market capital system is by having periodic updates on corporate governance, balance sheets, capital expenditures and revenues/profits. The stock market is not gambling, american citizens and investors should not be deprived of this fundamental right to participate in our market system.

Cameron Foord — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cameron Foord Affiliation: Jun. 11, 2026 Yet another attempt by corporate America to disguise the truth. Citizens have a right to know how the companies they are investing in are doing and what they are doing. Please do not give them this waiver if responsibility!
Thank you,

Caren Ford

Sent from my iPhone

Cameron Parham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cameron Parham Affiliation: Jun. 11, 2026 We have the right to know what a public company is doing. This law would clearly reduce that and it's stupid to pass it. Don't give in!

Camron Lockeby — Jun 11, 2026
Subject: S7-2026-15 Comment From: Camron Lockeby Affiliation: Jun. 11, 2026 This should be specifically illegal. It's gatekeeping information on publicly traded companies for the benefit of insiders and those in the government so they can purposefully exclude the public. Americans have had enough of billionaires and corporate money ruining the lives of working families by dirty tricks like this. No more!

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candace blankenship — Jun 11, 2026
Subject: Comment on S7-2026-15 From: candace blankenship Affiliation: Jun. 11, 2026 I've worked a lifetime to be able to retire comfortably. How dare you put my hard earned retirement in jeopardy! The SEC getting lazy isn't the answer! You are supposed to be transparent and help your citizens? Another trick for the rich to get richer and the middle class to join the ranks of the poor getting poorer. KEEP the SEC doing what it's doing. No changes. Keep the reporting quarterly.

Candace Blankenship
Los Angeles, CA

Cara Cave — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cara Cave Affiliation: Jun. 11, 2026 I am not interested in going to twice yearly reporting. I am already at risk of loosing my Social Security. I need my Investments to live.

Sent from my iPhone

Cara OSullivan — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cara OSullivan Affiliation: Jun. 11, 2026 I am not in favor of the proposal to reduce company earnings down to twice a year. I want and need transparency so I can make responsible decisions about my retirement portfolio. -+Cara O'Sullivan,
Murray, Utah

Yahoo Mail: Search, Organize, Conquer

Carey Dietrich — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carey Dietrich Affiliation: Jun. 11, 2026 My name is Carey Dietrich and I have saved for years so that my retirement would be covered. I live in Washington state and my investments are my support system. At a time of high cost of living, inflation, and global uncertainty, it is unconscionable to rescind quarterly reporting. Regressive and potentially harmful - this is misguided. Please do not make this change!

Sent from my iPhone

Carie Gaia — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carie Gaia Affiliation: Jun. 11, 2026 I request quarterly reports be maintained. There’s no reason to change that. I watch reports for my own financial well-being.

Thank you,

Carie S Gaia
American Citizen
Investor
Retired with IRA

Carl and Suzanne Nowak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carl and Suzanne Nowak Affiliation: Jun. 11, 2026 PLEASE KEEP QUARTERLY REPORTING; without it, there is no way to make proper assessments of your holdings

Sent from my iPhone

Carl DeBaun I'm a Diagnostic Radiology Technologist and Clinical Educator — Jun 11, 2026
Subject: File No. S7-2026-15 From: Carl DeBaun I'm a Diagnostic Radiology Technologist and Clinical Educator. Quarterly reports should be... Quarterly. Companies already hide and do shady things. Enron? 08? The impending AI bubble? Come on, we're sick of the elites robbing us blind. We're not going to stand for it anymore. This is clear collision of government and enterprise to steal as much as they can from the people. That era is over. The people know we have the power now.

Carl Hoopingarner — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Carl Hoopingarner Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
The SEC directive is to protect investors. This proposed rule change makes it harder for investors to garner a clear picture of their investment's status, thus harming investors. The current reporting requirements are not asking too much, if anything, they are asking too little. It is rule changes in the favor of blinding the public investor like this proposal that creates fear in the market, thus causing it to lose it's integrity.

Carl Korsgaard — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carl Korsgaard Affiliation: Jun. 11, 2026 Don't make changes now. There is a reason d trump wants this so we must do the opposite. Carl from Montana.

Sent from Yahoo Mail on Android

Carla Kerske — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carla Kerske Affiliation: Jun. 11, 2026 I oppose rolling back reporting requirements, as has been done before. This hinders transparency and is not helpful for investors.

Carla Kerske
Teacher

Texas

Sent from my iPhone

Carline Louisma — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Carline Louisma Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
We want full disclosure.

Carly Searcy — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Carly Searcy Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Our family needs quarterly disclosures to protect our investments. Those investments fund our retirement, and we rely on disclosures to make informed decisions. Do not change this requirement.

Carma L Coleman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carma L Coleman Affiliation: Jun. 11, 2026 Why would info be hidden?! Keep info on a persons account open to view. That’s a right.
C Coleman 97526

Carma L Coleman

Carol Schmidt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carol Schmidt Affiliation: Jun. 11, 2026 In this volatile economic environment, people need information to be current. Going back to the days of infrequent reporting will greatly harm many people. Not just the wealthy anymore. Average people are trying to build retirement based on the stock market. This will hurt average people! Please reconsider the idea of going back to what did not work before, and will not work again! This matters to me because I got my son involved in the stock market very young and in today's world it is really the only way to hope of building a fund for retirement. It also could affect my retirement which is not far away!

Carol Gaido-Schmidt MBA
Pennsylvania

Carol Else — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol Else Affiliation: Jun. 11, 2026 Reports must be made quarterly!

Sent from my iPhone

Carol Fausz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carol Fausz Affiliation: Jun. 11, 2026 Continue quarterly reporting. My husband and I have investements and want to know if we need to make changes based on how particular companies are doing. It also keeps companies accountable.

Sent from my iPhone

Carol Grimes — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carol Grimes Affiliation: Jun. 11, 2026 Too long in between the transparency of My Money. I think We Should All pull
out Savings bfore the Corrupt Republican Cult Steals that also.

Carol Harris — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carol Harris Affiliation: Jun. 11, 2026 Carol Harris
Retired
Arkansas

Keep the quarterly reports! As a shareholder, I have the right to know how the various corporations are doing . Look at the history. - the market does better when investors are educated.

Carol L. Harris

Carol Isaak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol Isaak Affiliation: Jun. 11, 2026 You must continue open and frequent reporting. Do not diminish our ability to KNOW!

Sent from my iPhone

Carol Moore1776 — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol Moore1776 Affiliation: Jun. 11, 2026 Carol Moore, retired. Why should I hold assets in companies that might
be lying to me and are ready to go broke? At least when the money is in
"Savings" I know how much I'm getting ripped off each month by
inflation. Better to be able to estimate what your RIP OFF MIGHT BE than
find it out how big it is the hard way.

Carol Ode — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol Ode Affiliation: Jun. 11, 2026 Companies have the

information. What is the concern with posting it?
If they want the investments of others in their company, transparency is the price they must continue to pay.
Carol Ode

Sent from my iPhone

Carol Soisson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carol Soisson Affiliation: Jun. 11, 2026 Car9l Soisson, retired RN, Seymour, CT. Investors need to know that their investments are working for them. Keep the reporting quarterly.

Yahoo Mail: Search, Organize, Conquer

Carol Wilke — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol Wilke Affiliation: Jun. 11, 2026 C P Wilke, retired banker, taxpayer, voter, citizen, activist
KEEP QUARTERLY REPORTING

Get Outlook for iOS

Carol-Lani Rose — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carol-Lani Rose Affiliation: Jun. 11, 2026 Just no. Stop enabling the 1% in gobbling up all the money.
Carol-Lani Rose
US citizen

Sent from my iPhone

Carole Cowles — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carole Cowles Affiliation: Jun. 11, 2026 Carole Cowles Retired Georgia Since I'm living on social security I cannot afford my stocks to lose money. KEEP QUARTERLY reports

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Carole Levitz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carole Levitz Affiliation: Jun. 11, 2026 If you are able to see how semi annual reporting effected values, why would you even want to change back. Don’t be dumb.

Sent from my iPhone

Carole Lozito — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carole Lozito Affiliation: Jun. 11, 2026 To the SEC,

Do not change quarterly reporting requirements. It is insane to attempt to institute less regulation during this time period when other guardrails are going down due to this administration. This change smells of either poor decision making or corruption.

Sent from my iPhone

Carole Moore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carole Moore Affiliation: Jun. 11, 2026 KEEP QUARTERLY REPORTING!! ENOUGH WITH CORPORATIONS RUNNING OUR COUNTRY AND TAKING ADVANTAGE OF THE WORKERS WHO CREATE THE REVENUE!!! Carole Moore, Pharmacy Technician

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Carole Rickles — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carole Rickles Affiliation: Jun. 11, 2026 Quarterly statements help keep our investments more visable to investors. I have used them to remind me of goals and adjust details before too much time elapses and opportunities are lost.

Carole Robel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carole Robel Affiliation: Jun. 11, 2026 This is a walk back of consumer and investor rights. Don’t do it.
Carole Robel
Gravette, AR
Sent from my iPhone

Carolyn Bent — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carolyn Bent Affiliation: Jun. 11, 2026 Carolyn E Bent, retired nurse. Optional is not an option in finance. 6 months is not anything more than an opportunity for those in business to cover up what is going on in their company
leaving investors blind to information and truth.

Carolyn Cox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carolyn Cox Affiliation: Jun. 11, 2026 Please respect Seniors who have trusted you to REPRESENT THEIR FINANCIAL INTEREST. Praying you do what is best for our senior citizens and NOT YOUR POCKETBOOK!

Sent from my iPhone

Carolyn Pio — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Carolyn Pio Affiliation: Jun. 11, 2026 Carolyn & Jeffrey Pio Central Pennsylvania
Please keep our reporting quarterly. We have both worked hard to save and invest wisely. One of us is retired and another in the next 5 years. We need to stability and quarterly reporting helps us keep an eye on our funds.

We are middle class. Home and living comfortably with a used car and saving where ever we can to make ends met. Do not make it more of a challenge for all the middle class that is working hard to survive. Thank you.

Carolyn S. Pio
an artist nestled in the woods of Central Pennsylvania

https://www.carolynspio.com/

Instagram: csp.art

Facebook: c.s.pioArt

Carolyn Raiser — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carolyn Raiser Affiliation: Jun. 11, 2026 What the average investor needs is more access to information, not less. We need to minimize the insider advantage. Thank you for your consideration.

Carolyn Raiser
redacted

Sent from my iPad

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carrie — Jun 11, 2026
Subject: S7-2026-15 Comment From: carrie Affiliation: Jun. 11, 2026 Transparency is needed in wall street and any corporation that uses the stock market.

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carrie egerton — Jun 11, 2026

Subject: S7-2026-15 Comment From: carrie egerton Affiliation: Jun. 11, 2026 I am a retiree. We are currently making just enough to get by with our pensions and investments. We do track our investments and meet with our fidelity representative regularly. We need to be able to make informed decisions and would like to see the three month reports stay in place. Thank you.

Carrie Egerton

Sent from my iPhone

Carrie Eller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carrie Eller Affiliation: Jun. 11, 2026 Keep financial reporting quarterly for investor transparency.

Carrie Eller
Consultant
Apiary Digital Media Collective
+1 (206) 406-0474
https://apiarydigital.com

Carrie Ellison — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carrie Ellison Affiliation: Jun. 11, 2026 Keep Quartly Reporting. Isn't it time The People can stop paying for Billionaires? You have my information with this comment. I will not supply more info for Gov Corruption

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Carrie Fraser — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carrie Fraser Affiliation: Jun. 11, 2026 Every company I've ever worked at leveraged quarterly cadences to keep the business moving forward in an accountable way. If the SEC wants to cut personnel and buy the love of companies by reducing requirements - Frederick are poor reasons for making companies less accountable.

Carrie Fraser
https://www.linkedin.com/in/carriefraser/

Cell: 978-201-1031

Carrie Harris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Carrie Harris Affiliation: Jun. 11, 2026 Dear SEC Board,
As a member of the Bluff City Investors, an all women investment club, please don't change the rule to reporting every six-months. Our members use the quarterly information to make decisions about our stock portfolio. Six months is too long to receive this financial status.
Regards,
Carrie Harris
20 year investment partner and
past chair.

Sent from my iPhone

Cary Fischer — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cary Fischer Affiliation: Jun. 11, 2026 Corporations already have a strangle hold on our country and our economy. Continue to keep them accountable and transparent in their earnings. Love to see badly behaving companies tank when people stop shopping there en mass

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Cary Raffle Individual Investor — Jun 11, 2026
Subject: File No. S7-2026-15 From: Cary Raffle Subject: Comment on Proposed Rule S7-2026-15 (Optional Semiannual Reporting)To the Securities and Exchange Commission I am writing as an individual, middle-class retail investor who is rapidly approaching retirement. The vast majority of my life savings is held within my IRAs. I am deeply concerned that the proposal to eliminate mandatory quarterly reporting in favor of semiannual reporting will severely harm everyday investors while providing unfair advantages to institutional elites . Quarterly reports (Form 10-Q) serve as a vital equalizer in our financial system. They ensure a level playing field by forcing public companies to disclose material financial data transparently and regularly . Eliminating these reports will widen the information gap between Wall Street and Main Street. Large institutional investors and professional firms possess sophisticated resources, private data feeds, and direct access to management that allow them to track a company's performance in real time. Everyday investors like me do not have these luxuries. We rely strictly on standardized, regulated public filings to make informed decisions about our savings . Waiting six months for comprehensive financial updates will leave retail investors in the dark. It increases the risk of sudden, high-volatility market corrections when bad news is finally disclosed. As someone entering retirement, my portfolio cannot absorb major market surprises caused by delayed information . While I understand the desire to reduce corporate administrative burdens, it should not come at the expense of market integrity and investor protection. I urge the SEC to reject this proposal and maintain mandatory quarterly reporting to protect the financial security of retail investors. Sincerely, Cary Raffle

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Caryl Beers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Caryl Beers Affiliation: Jun. 11, 2026 Caryl Beers - Accounts Receivable Coordinator - Quarterly reports need to remain standard. We have enough corruption to deal with already, without hiding financial reports.

Yahoo Mail: Search, Organize, Conquer

Caryl Burtner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Caryl Burtner Affiliation: Jun. 11, 2026 Keep the transparency! No hiding.

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caryn leifer — Jun 11, 2026
Subject: S7-2026-15 Comment From: caryn leifer Affiliation: Jun. 11, 2026 Quarterly reporting is very important to me as a small investor. I don't want to be the last to know about my money as it gains or loses

Sent from my iPhone

Cassandra Matthews — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cassandra Matthews Affiliation: Jun. 11, 2026 Greetings,
My name is Dr. Cassandra Matthews and I am the Founding Executive Director for Fertile Ground NEWY, Inc. and I have worked in education for the last 31 years. I very much appreciate and value the quarterly reports of the companies that manage my 403B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sincerely,
Cassandra (Sandy) Matthews, Ph.D. Founding Executive Director
Fertile Ground NEYW, Inc.
www.fgmentoring.org
678.231.7669

Cat Lan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cat Lan Affiliation: Jun. 11, 2026 To Whom It May Concern,
My name is Catherine Lan Wynen, and I work as an editor. I respectfully urge the SEC to retain quarterly reporting requirements for public companies. Reducing mandatory disclosures to once every six months would significantly decrease transparency for ordinary investors while giving corporate insiders a greater information advantage. Timely financial reporting helps ensure that all market participants have access to current information and promotes fair price discovery. Retail investors like me rely on regular disclosures to make informed decisions about their savings and retirement investments. Extending the reporting interval could increase uncertainty, reduce accountability, and undermine confidence in U.S. capital markets. The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Keeping quarterly reporting is consistent with that

mission and supports equal access to material information.
Thank you for considering my comment. Sincerely, Catherine Lan Wynen Editor

Yahoo Mail: Search, Organize, Conquer

CateD — Jun 11, 2026
Subject: S7-2026-15 Comment From: CateD Affiliation: Jun. 11, 2026 Dear SEC,
Quarterly reporting is essential for all individuals. This not something to hide from investors large or small and the negative impact to the economy can not be ignored. Attempts to hide true valuation should not be allowed or tolerated!
Sincerely,
Cate

Sent from my iPhone

Catherine Poulin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Catherine Poulin Affiliation: Jun. 11, 2026 As an independent investor, Transparency is important to me. I am against the rule change from quarterly to semi-annual reporting filing requirements because it takes away my right to information about my investments, which I depend on to make financial decisions. It gives further advantages to corporate insiders over my money. I am against this rule change. Sincerely, Catherine Poulin, Retiree/Investor

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Catherine Coppes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Catherine Coppes Affiliation: Jun. 11, 2026 Catherine Coppes Administrator! Not one minute of blackouts! You are only as sick as your secrets! Rigorous honesty and transparency is the only way to stop any and all fraud!

CATHERINE HANSEN — Jun 11, 2026
Subject: S7-2026-15 Comment From: CATHERINE HANSEN Affiliation: Jun. 11, 2026 I feel everyone would feel secure keeping the reporting done on a quarterly basis. Madoff will not be forgotten that quickly in my opinion. Catherine Hansen, Retired

Sent from my iPhone

Catherine Malay — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Catherine Malay Affiliation: Jun. 11, 2026 Catherine delaware quarterly.

Catherine Malay
redacted

Cathi Ryan — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cathi Ryan Affiliation: Jun. 11, 2026 Please do not do this! We have worked so hard for our money! You are going to bankrupt people.

Sent from my iPhone

CATHLEEN GRANGER — Jun 11, 2026
Subject: S7-2026-15 Comment From: CATHLEEN GRANGER Affiliation: Jun. 11, 2026 This is my money that you’re playing with and you need to be our sources truth. I would actually like to see it monthly and not quarterly, especially in the conditions in the world today.

Sent from cg

Cathy Bertanzetti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Bertanzetti Affiliation: Jun. 11, 2026 Do the right thing, simple as treating others how you would want to be treated.

Cathy

Cathy Black — Jun 11, 2026
Subject: S7-2026-15 From: Cathy Black Affiliation: Jun. 11, 2026 Keep it quarterly, keep them honest!
Cathy Black

Cathy Colligan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Colligan Affiliation: Jun. 11, 2026 Quarterly financial reporting should be continued. As an investor and as a former auditor and certified public accountant, we need reliable reviewed financial information at least on a quarterly basis. Too much can happen within six months and there's no reason why the quarterly reporting should be eliminated and stretched out to a longer period.

Sent from my iPhone

Cathy Nieman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Nieman Affiliation: Jun. 11, 2026 Keep the reports QUARTERLY for timely accuracy! Cathy Nieman, personal investor

Cathy Nieman
312 Ivy Hill Rd.
Weaverville, NC 28787
(828) 273-8350
cathy.nieman@gmail.com

Cathy Olson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Olson Affiliation: Jun. 11, 2026 Keep making public updates.

Sent from my iPhone

Cathy Olson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cathy Olson Affiliation: Jun. 11, 2026 Crazy that you are think this older population can take that kind of loss.
Cathy Olson, retired nurse with no pension

Sent from my iPhone

Cathy Sugden — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Sugden Affiliation: Jun. 11, 2026 My second public comment.
Who does this new rule benefit? Only the rich get richer. It undermines transparency and common sense judgement.
I request that you count my vote NO. And that those who are th8nkibgbof this new rule, reconsider it for the common good.
Thank you Catherine Sugden Wall, New Jersey

🌻🌻🌻

Cathy Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy Taylor Affiliation: Jun. 11, 2026 Catherine Taylor Accountant..retired
Used to work for a large corporation and if you are not required to file quarterly then the books aren't going to be kept up to date as people are lazy. That bottom line can change so quickly on today's world. Keep investors informed and reporting quarterly.

Sent from my iPhone

Cathy White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cathy White Affiliation: Jun. 11, 2026 No i do not think this is a good idea. Its LESS accountability and transparency and they are a PUBLIC entity.
Cathy White, Retired

Cece DuBois — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cece DuBois Affiliation: Jun. 11, 2026 Quarterly reporting is crucial to every single investor, regardless of the investment size. Hiding the books is dirty pool. And those books won't be hidden from everybody. The elites and the insiders will still have access. That's discriminatory, and illegal. Keep the investing field level.

Cece DuBois
Citizen
Patriot

Sent from my Galaxy

Cecelia Hill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cecelia Hill Affiliation: Jun. 11, 2026 Cecelia Hill
Retired aeronautical radio operator. Why should we have to wait 6 months while others know every 3 months. No. That won't do!

Cecilia Dee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cecilia Dee Affiliation: Jun. 11, 2026 Sorry, we can't trust them to hide what they're doing for that long. Keep the quarterly financial reports . Cecilia Dee homemaker

Yahoo Mail: Search, Organize, Conquer

Celeste Park — Jun 11, 2026
Subject: S7-2026-15 Comment From: Celeste Park Affiliation: Jun. 11, 2026 This is not acceptable

Cheers, Celeste

Celia Ferate — Jun 11, 2026

Subject: S7-2026-15 From: Celia Ferate Affiliation: Jun. 11, 2026 These actions are totally wrong! We need the transparency and accountability! There is too much fraud and criminality as it is! We must have to have truth and transparency!

Centurylink — Jun 11, 2026
Subject: S7-2026-15 Comment From: Centurylink Affiliation: Jun. 11, 2026 This would be extremely harmful especially to individuals close to retirement to have to wait 6 months for reporting on their investments. Shame in the SEC for trying to allow this!

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cfbchicken — Jun 11, 2026
Subject: S7-2026-15 From: cfbchicken Affiliation: Jun. 11, 2026 We need to keep the quarterly reports from corporate CEO's. Please can we just keep a shred of decency & honesty here? No more get out of jail free and/or bought pardons!

Thank you.

Chad Cox — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chad Cox Affiliation: Jun. 11, 2026 Keep Quarterly Reporting.

Chad Cox - Investor - United States Citizen

Chantelle Bowen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chantelle Bowen Affiliation: Jun. 11, 2026 Do not allow. Companies to report every six months. That gives them time to cook the books and defraud investors. It's a terrible idea to apparently help CEOs hide what they are doing. Chantelle Bowen Retired Banker

Yahoo Mail: Search, Organize, Conquer

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chantile001 — Jun 11, 2026
Subject: S7-2026-15 Comment From: chantile001 Affiliation: Jun. 11, 2026 Quarterly reporting of financials is imperative and essential for transparency and accountability.

Do not change to bi-annual reporting. Why give more time to keep financials hidden?

Chapel Hill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chapel Hill Affiliation: Jun. 11, 2026 Absolutely against this

process for the American people we are already losing too much with speculation under this Administration

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Charlene — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charlene Affiliation: Jun. 11, 2026 Everyone deserves the same access to the books of publicly traded companies. Insider trading is UNFAIR trading.

Sent from my iPad. Charlene

Charlene Barbacci — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charlene Barbacci Affiliation: Jun. 11, 2026 The mere suggestion of this idea is horrible!!

Cheers Charlene
"Breezy Meadow"
431 Milton Road
Litchfield,CT 06759
Tel 860 567-4675
Cell 646 703-4468

Charlene Johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charlene Johnson Affiliation: Jun. 11, 2026 I rely on quarterly information to make decisions about my retirement investments, longer gaps create an unfair advantage for insiders, "optional" doesn't fix the problem, companies that may opt in are often the ones whose investors most need frequent updates, the meager savings to companies aren't worth it to me.
Charlene Johnson
Accountant

Virus-free.www.avg.com

Charles Barton — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Charles Barton Affiliation: Jun. 11, 2026 Information is knowledge! Stop trying to take America back to the analog days. The public already has no trust of large corporations so don’t make it easier for them to operate with no transparency. Quarterly reporting is a necessity in today’s digital world to keep the corporate world in check and keep some trust between them and their investors.

Misspellings courtesy of iPhone

Charles Lovell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charles Lovell Affiliation: Jun. 11, 2026 More accountability for

corporations and you too!
More theft of hard working Americans money will not be tolerated.

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charles podesta — Jun 11, 2026
Subject: S7-2026-15 Comment From: charles podesta Affiliation: Jun. 11, 2026 Charles Podest%3%0, Hollywood Florida, Am an active voter. Who benefits from this new proposed rule? The public is entitled to know all of the information in a timely manner not in 6 months.

Yahoo Mail: Search, Organize, Conquer

Charles Rand — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charles Rand Affiliation: Jun. 11, 2026 Keep investment reporting quarterly. It should be monthly, in truth.

Charles S. Rand

Charles Rathmann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charles Rathmann Affiliation: Jun. 11, 2026 We have enough white collar crime, some of it perpetrated and sanctioned by the preisident, already without weakening investor protections. Grift is the only reason for your proposed change to semi-y3arly rather.than quarterly reporting. We are not stupid and we see you.

Charles Rathmann
Rathmann Insights LLC

Charlette Aziz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charlette Aziz Affiliation: Jun. 11, 2026 WTF IS REALLY GOING ON??? SO MUCH BS GOING ON BEHIND CLOSED DOORS AND AFTER DARK AND THE CONSUMERS ARE GETTING THE **** END IF THE STICK 🤬🤬🤬🤬🤬🤬🤬

Charlie Seguer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Charlie Seguer Affiliation: Jun. 11, 2026 Terrible idea!

Charlotte Mayhew — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Charlotte Mayhew Affiliation: Jun. 11, 2026 I am writing regarding the potential changes in SEC regulations that govern reporting frequency. It is a grave mistake to allow banks and other large financial institutions to only have to report twice per year, instead of the current requirement of reporting every quarter. Too many financial institutions play fast and loose with the money they hold for their investors and clients. The current rate of reporting is the bare minimum needed for investors and clients to keep up with what is happening with their money. Financial institutions should accountable to their customers, and one way to aid this is to continue to require financial institutions to report every quarter. This matters to me because I, like so many Americans, would like the money that I have worked so hard to earn, and save, to be there for me when I need it.

Sincerely,
Charlotte Mayhew
(Michigan)

Chelsea Watson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chelsea Watson Affiliation: Jun. 11, 2026 My name is Chelsea Watson. I am a 32 year old mother in Bethlehem, PA. Reverting to semi-annual reporting would significantly hurt the average American's returns and savings. This was how reporting was done in the past, and the numbers don't lie. Quarterly reporting improves returns. I do not support changing the Quarterly reporting requirements. The financial situation in this country is frankly horrific for the average American. Very few of us have any disposable income. The small amount we can afford to invest is vital to our ability to pay off debts, purchase a home, have an emergency fund, or have any hope of retiring someday. I do not support any change to reporting requirements that have the potential to negatively impact the average American's chance at financial security and stability.

Cherunda Fox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cherunda Fox Affiliation: Jun. 11, 2026 Transparency Matters. Time is of the Essence. Financial Environments were this doesn’t exist breeds unbridled corruption. Save yourself further prosecutions, leave the quarterly period in tact. Cherunda Fox

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Cheryl Lieberman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cheryl Lieberman Affiliation: Jun. 11, 2026 Cheryl Lieberman, retired 68yo female. I’m watching my retirement fade away while these clowns work to destroy the entire country. Insider trading needs to stop. Or let everyone in on the take.

Sent from my iPhone

Cheryl Sander — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cheryl Sander Affiliation: Jun. 11, 2026 I am 100% against the change. The only reason to change it is to allow for more corruption.

Sent from my iPad

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cheryl klemp — Jun 11, 2026
Subject: S7-2026-15 Comment From: cheryl klemp Affiliation: Jun. 11, 2026 Pathetic idea ! Keep REAL people in the dark while executives and their cronies use information to their advantage. When does the average American stopped getting stepped on ??!!

Cherylann Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cherylann Brown Affiliation: Jun. 11, 2026 We the People are being sidelined in this government for the rich and powerful. This will not stand, and history will show we will pull it all down and start again. So maintain transparency by leaving quarterly reporting to keep the playing field more equal. When this fascist regime falls, the judging of its collaborators will begin.

Consciousness brings light and movement to what was dark and stuck. All healing involves an expansion of consciousness.

Chet Tackett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chet Tackett Affiliation: Jun. 11, 2026 How will you justify allowing criminals to extend their damaging behavior unseen?

You wiil NOT be allowed to justify the collapse of markets, businesses, and debt defaults.

Time for that type of manipulation to service capital venturists is running short and soon.

Chi Tran — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chi Tran Affiliation: Jun. 11, 2026 Chi Tran Food Safety Specialist

(1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Chip Kooi — Jun 11, 2026

Subject: S7-2026-15 Comment From: Chip Kooi Affiliation: Jun. 11, 2026 Quarterly reports are vital to investors. Don’t turn my retirement investments into a crap shoot!

Get Outlook for iOS

Chloe Carrera — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chloe Carrera Affiliation: Jun. 11, 2026 Corporations have proven time and again that they cannot be trusted to do things right or legally or without some sort of exploitation or or other corners cut. All in the name of the Almighty dollar. We must continue quarterly reporting to protect workers and consumers.

Please vote NO on the 6 month delay on reporting.

Sincerely,
Chloe Carrera
Austin, TX 78722

Chris — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chris Affiliation: Jun. 11, 2026 Leave my investment alone mind your own business

Sent from my iPad

Chris Tracton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Tracton Affiliation: Jun. 11, 2026 I demand keeping quartet reporting as it is vital information in deciding to make an investment or keeping existing investments.

Chris Tracton

Chris Tracton

Chris Baddeley — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chris Baddeley Affiliation: Jun. 11, 2026 We need the discipline of quarterly earnings. Full Stop.

Chris Baddeley
redacted

Chris Kleckner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Kleckner Affiliation: Jun. 11, 2026 Chris Kleckner, Retired. US citizens need this information quarterly.

Sent from Chris' iPhone

Chris Andor Kristen Gorbach — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chris Andor Kristen Gorbach Affiliation: Jun. 11, 2026 Kerp reporting quarterly!

Chris Aycock — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Aycock Affiliation: Jun. 11, 2026 My name is Christopher Aycock. I am a retired software engineer from California with a good portion of my retirement in the stock market. Public companies are supposed to be just that: public. Allowing companies to hide their books from their own shareholders for up to six months at a time is the opposite of transparency and openness. It will inevitably lead to more malfeasance and put shareholders and people's retirements at more risk. Please reconsider this decision that only seems to take the companies into consideration and not the shareholders. Keep the reporting quarterly.

Thank you,
Christopher Aycock

Chris Bartlett — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Chris Bartlett Affiliation: Jun. 11, 2026 Prof Christopher Bartlett, Baltimore

Sent from my iPhone

Chris C — Jun 11, 2026
Subject: S7-2026-15 Comment (your soul is at stake) From: Chris C Affiliation: Jun. 11, 2026 Do the right thing. Your soul isn't worth selling out. Your deeds follow you wherever you go.

Chris Gioia — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Gioia Affiliation: Jun. 11, 2026 Eliminating a level of clarity and data for the everyday investor does a disservice to most Americans. I urge authorities to

recognize that intentional or unintentional obscurity puts non-institutional traders at a distinct disadvantage in their retirement and other funds. A robust economy is enhanced by individual wealth at every level and denying the data is a major disservice to Americans.

Christopher Gioia
C: 646.539.1458

Chris Hart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Hart Affiliation: Jun. 11, 2026 Keep the statements quarterly! No exceptions!

Sent from my iPhone

Chris Jackson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Chris Jackson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please do not change the quarterly reporting standard. As a government agency your mandate is to protect the citizens of this country by overseeing and regulating the trading of publicly traded companies. In a world that changes as rapidly as our current one does. Investors need more information, more often, not less often.

-Chris Jackson

Chris Michel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Michel Affiliation: Jun. 11, 2026 Why give businesses and corporations more control. We the people say no!

chris

Chris Solberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chris Solberg Affiliation: Jun. 11, 2026 Chris Solberg -General Building Contractor. The job of the government is to protect the public. What this allows is the exact opposite. Remember, you serve the public!

Yahoo Mail: Search, Organize, Conquer

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chris tarrence — Jun 11, 2026
Subject: S7-2026-15 Comment From: chris tarrence Affiliation: Jun. 11, 2026 My name is Chris Tarrence and I'm an operator at a major distillery. I not rich and I don't have millions. Going to a six month report is going to make decisions much harder for the average person such as myself. The fear of making the wrong move along with the potential loss associated with it is just too much. Please don't do this

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Christa Byler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christa Byler Affiliation: Jun. 11, 2026 If big businesses arent paying quarterly no one smaller businesses should. No way. Pay your share.

Byler Bodywork LLC www.massagebylerbodywork.com
3754 Pleasant Ave #420
Minneapolis, MN 55409

Christa Jessico — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christa Jessico Affiliation: Jun. 11, 2026 Leave reporting as is. I want to know what's happening to my hard-earned money. Enough is enough!

Sent from my iPhone

Christi Dean — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christi Dean Affiliation: Jun. 11, 2026 I have been actively involved in the stock market throughout the last 25 years. I very much appreciate and value the quarterly reports of the companies that comprise my investment portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Six months is too much time between reporting.

At a time when so many protections are being stripped away, it is imperative that we the people retain regular access to monitor our investments that we will rely on to sustain our futures.

Sincerely,

Christianne Dean

Sent from my iPhone

Christian Reiter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christian Reiter Affiliation: Jun. 11, 2026 This is totally absurd and would lead to a lot of fraud. Have we not learned anything from the prime mortgage lending disaster in 2007? That economic disaster nearly pulled the world into bankruptcy. Top investment firms, banks that had been Wall Street stalwarts for decades were wiped out. Tons of people, people who had nothing to do with the disaster lost their jobs. I remember sitting through rounds and rounds of layoffs hoping I would have a job tomorrow. We have enough fraud in the markets, if this rule went forward economists and people using earnings reports to understand the direction of the economy would be flying blind, not to mention the danger this would pose to retirement funds and individual investors. This is bad policy and a prescription for disaster.

Thanks.

Christina Ellzey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christina Ellzey Affiliation: Jun. 11, 2026 There needs to continue to be quarterly reporting. The world of business moves so quickly that 6mo is a lifetime for investors to be in the dark.

Christina Ellzey

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christina Hoagland — Jun 11, 2026
Subject: S7-2026-15 Comment From: christina Hoagland Affiliation: Jun. 11, 2026 Christina Hoagland, retired rehab Occupational therapist. Let your financial work stand scrutiny every three months. Keep it open & honest. You would expect it from health care providers and
finance should be transparent too.

Yahoo Mail: Search, Organize, Conquer

Christine Brenner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine Brenner Affiliation: Jun. 11, 2026 As a retired artists, my husband and I rely on ou very small social security checks and our investments. We need more information more frequently, not less frequent. Stick to quarterly reporting!!!

C. Brenner

Sent from my iPad

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christine hayden — Jun 11, 2026
Subject: Comment on S7-2026-15 From: christine hayden Affiliation: Jun. 11, 2026 This sounds like a win for corporate executives, not everyday investors. Large institutions can afford analysts, industry contacts, and proprietary research. Most individual investors depend on public filings to understand how a company is performing. Cutting reporting from four times a year to two doesn’t reduce the information gap—it increases it. Transparency isn’t a burden; it’s one of the protections that helps keep the market fair for everyone.

Christine Hayden

Christine K W — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine K W Affiliation: Jun. 11, 2026 It is imperative that all reporting in financial matters be available to the whole public to make wise decisions . To change the

accountability would allow far too much backroom behaviors with no public accountability.

Christine King Walter

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christine moyer — Jun 11, 2026
Subject: Comment on S7-2026-15 From: christine moyer Affiliation: Jun. 11, 2026 Stop messing with our livelihoods and up ending our lives. Stop thinking only of yourselves and think of the people who work so hard to make ends meet to take care of their families who often have to take two jobs or more. Stop punishing the middle class who worked hard to get where they are and earn their savings. Stop taking away from them to build your own wallets. The rich and the corporations already have enough, they don't need more. Stop creating stupid little regulations that disrupt the lives of American citizens. This is yet another bureaucratic piece of nonsense that will reach into the bank accounts of ordinary, American citizens just trying to live life abundantly without fear of bills, retirement, living. Do your job and protect us. I'm a teacher in Massachusetts and I have earned every cent I made and my returns better continue so that I can live a life of comfort in retirement without worry of healthcare, insurance, owning a car, and owning a home. I shouldn't have to worry whether or not my money is making money or my accounts are reporting correctly. Fix this nonsense.

Christine Moyer

Christine Nania — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine Nania Affiliation: Jun. 11, 2026 This admin promised transparency and we have seen that come through! Why would we want to lose transparency when it comes to the SEC? This creates more suspicion by proposing this ridiculous change in corporate reporting!

Sent from my iPhone

Christine Navarro — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine Navarro Affiliation: Jun. 11, 2026 Why wait six months? Companies should release this information when it is available.

I am a writer/editor

Sent from my iPhone

Christine Nowakowski — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Christine Nowakowski Affiliation: Jun. 11, 2026 Quarterly reporting . Do not want semi annual reporting

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Christine O'Hara — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine O'Hara Affiliation: Jun. 11, 2026 Christine O'Hara/ Operations Manager/Financial Services - I believe in transparency. Reporting every 6 months sounds very 'Bernie Madoff' to me. That lesson has already been learned. Maintain or improve upon the current reporting schedules.

Best regards,
Christine O'Hara

Christine Seay — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christine Seay Affiliation: Jun. 11, 2026 I want Quarterly reports. I do not want to be uninformed about my investments. Too many things can happen when those in charge can put off informing the public and their investors.
Keep it Quarterly.

Sincerely,
Christine Seay

Christine Seay, M.Ed.
Instructor
Tri-County OIC
redacted

Christine Thomas — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Christine Thomas Affiliation: Jun. 11, 2026 This proposed rule keeps investors in the dark and allows corporations to control the flow and timing of important information that informs investors of making choices and changes that are in the best interest of investors, this change is not consumer friendly and should not be approved

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Christopher Borriello — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Borriello Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This rule is mild-to-moderately unfair at best and a nightmare in practice at worst. It will do nothing but benefit insiders in the short term, and in the long term, everyone's fortunes will collapse from the lack of certainty, integrity, or stability. Even as far as you think it'll benefit the people you ACTUALLY care about, it will only do so for a year at most before EVERYONE is fearful to invest due to insider trading run amuck, and then markets will deflate massively. This is a terrible move and WILL hurt YOU and your partners in the long run too. Said long run being, again, the very, very near future. Do not implement this change. For all our sakes AND your own.

Christopher Inclima — Jun 11, 2026
Subject: S7-2026-15 Comment From: Christopher Inclima Affiliation: Jun. 11, 2026 As a small business owner, we're expected to file quarterly. Why are this only applicable to public companies?? This is unjust for every small business owner, the backbone of the US. Fraud will be more rampant with insider training spiraling out of control.

Sent from my iPhone

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christopher mcalee — Jun 11, 2026
Subject: S7-2026-15 Comment From: christopher mcalee Affiliation: Jun. 11, 2026 Keep the reporting to a 3mo interval or less. When I invest in a company with my time, I should be able to see how I'm investing and what I have to invest in real time

Yahoo Mail: Search, Organize, Conquer

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christopher mcalee — Jun 11, 2026
Subject: S7-2026-15 Comment From: christopher mcalee Affiliation: Jun. 11, 2026 Dear Sirs:

Keep the reporting to a 3mo interval or less. When I invest in a company with my time, I should be able to see how I'm investing and what I have to invest in real time.

Christopher
McAlee
McRae Arkansas
redacted

Yahoo Mail: Search, Organize, Conquer

Christopher Todd — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Todd Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
In 2018, the SEC requested comment on whether it should reduce the frequency of corporate reports. Commenters overwhelming opposed a switch from quarterly reporting. Even big institutional investors like BlackRock, CalPERS, and others noted the benefits of transparency that quarterly reporting provides. After receiving the comments, the SEC took no further action.
Now, the SEC is yanking this corpse of a rule proposal from the ground yet again. The SEC itself recognizes, in its economic analysis, that reducing the frequency of periodic disclosures "will reduce transparency, make it more difficult for investors to make well-informed decisions, and increase the risk of information asymmetry across investors as a result of the increased time gaps between public disclosures." The benefits to investors of quarterly reporting should far outweigh the costs to companies of providing quarterly reports that keep their investors informed. This rule proposal highlights the core problem: the SEC has shifted from investor protection to management protection. I just don't think it's too much to ask for corporate CEOs to tell shareholders the truth about their

companies every 3 months.
Regards, etc.
C. Todd

CHRISTOPHER WARREN — Jun 11, 2026
Subject: S7-2026-15 Comment From: CHRISTOPHER WARREN Affiliation: Jun. 11, 2026 Are you SEC People PARTICIPATING IN HELPING CORPORATIONS COOK THEIR BOOKS? I think it's obvious! Don't stop QUARTERLY REPORTS!

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chriswicke — Jun 11, 2026
Subject: Comment on S7-2026-15 From: chriswicke Affiliation: Jun. 11, 2026 Do Not reduce reporting to only twice a year. With all the Fraud and Abuse that we are trying to uncover and correct, we need to continue to have oversight, not less.

Chuck Morris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Chuck Morris Affiliation: Jun. 11, 2026 Why do you hate the middle class and always try to screw us over in favor of your billionaire boyfriends? Our retirement accounts are not for you to play with. I want my quarterly reports.
Chuck Morris
Kansas City, Kansas.

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chuck sampson — Jun 11, 2026
Subject: S7-2026-15 Comment From: chuck sampson Affiliation: Jun. 11, 2026 We need accurate timely reporting of financials for our publicly traded companies. Do not let them hide their financials for 6 months.

Sent from my iPhone

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chuck webb — Jun 11, 2026
Subject: S7-2026-15 Comment From: chuck webb Affiliation: Jun. 11, 2026 Investors such as i need timely info to guide our portfolio. Just because msny are smaller doesn't mean that collectively we are significant.

Yahoo Mail: Search, Organize, Conquer

Ciaran Roe — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ciaran Roe Affiliation: Jun. 11, 2026 Ciaran Roe, retired, Blaine , Wa 98230
There is no legitimate reason to reduce corporate reporting requirements. Rolling back to an era when infrequent reporting fostered nefarious abuses and corruption is a bad idea for most of us.

Sincerely,
Ciaran Roe.

Sent from my iPhone

Cindy Helgeson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Helgeson Affiliation: Jun. 11, 2026 The quarterly reports are very helpful to me, please keep them. I need more information, not less

Cindy Helgeson, retired
Annapolis MD

Cindy Hodge — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cindy Hodge Affiliation: Jun. 11, 2026 As a retiree, it is important for me to stay on top of my investments and monitor performance. Quarterly reports enable me to make timely decisions and protect my assets. I am opposed to reducing the frequency of reporting. Cynthia Hodge, Retiree

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Cindy Smith — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cindy Smith Affiliation: Jun. 11, 2026 I want the quarterly reporting!

Sent from my iPhone
Cindy Smith

Cindy Bischoff — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Bischoff Affiliation: Jun. 11, 2026 It is only right and just that quarterly reports are kept open to the public. If they are a public entity they should absolutely be seen! And insiders should NOT be allowed to participate in trading……

Sent from my iPhone

Cindy Hatcher — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cindy Hatcher Affiliation: Jun. 11, 2026 NO!!!

Cindy Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Miller Affiliation: Jun. 11, 2026 I saw this a few days ago in the WSJ....it's the secrecy and lack of accountability I despise. Customers and shareholders

deserve more than to be left in the dark holding the bag!!😡 Because....when that happens WE THE PEOPLE end up PAYING FOR IT ALL!!😡

Cindy Navarro — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Navarro Affiliation: Jun. 11, 2026 I want the SEC to continue with quarterly reports so that the citizens of the US can see what businesses are really doing. I believe that in this moment of time transparency is essential to limiting corruption.
Cindy Navarro, Citizen

Cindy Switzer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Switzer Affiliation: Jun. 11, 2026 I find it helpful to be able to see my quarterly reports. I'm voting to keep them quarterly!

Get Outlook for iOS

Cindy Wiswell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cindy Wiswell Affiliation: Jun. 11, 2026 I think reports should remain quarterly to help keep corporations more honest and help to guide my decision making(Many rely on these reports). Too much time between reports leaves too much room to hide insider trading and other fraudulent activity. I don't want to be on the receiving end of negative activities, and want the info to be able to cause corrective action in prompt fashion.

Cynthia Wiswell,
Nationally Certified Pharmacy Technician

Get Outlook for Android

Claire Nettles — Jun 11, 2026
Subject: S7-2026-15 Comment From: Claire Nettles Affiliation: Jun. 11, 2026 Americans work hard to save and invest . They deserve to have regular reports from the companies where they invest z. There is no justification for limiting the information companies are sending. Your job is to protect citizens not make things easy for companies to hide

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Clare MW — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Clare MW Affiliation: Jun. 11, 2026 More data doesn't equate to less reporting.
If anything, it should be monthly.

What corporation stockholders, much less owners and management doesn't make decisions based on monthly data? (not that the government IS a corporation but clearly that's how this regime views it).

The SEC was established (1934 after the crash of '29) "to protect investors from fraud, insider trading, and other market abuses". Regardless of whether they complied with this charge in the past, there were reviewed reports and regulatory compliance. It's inarguable that the SEC has in the past decades acquiesce to corporate power pressure. Decreasing reporting is another tool enabling corruption. This doesn't take senior analysis to realize.

If this goes into affect, it will confirm the protection of fraud, inside trading, and other such abuses. It will completely negate any trust remaining in the SEC, already severely damaged.

Of course, that's the point of the proposal, isn't it?

Only fools are fooled. Only the corrupt restrict data release. You know exactly what you'd be doing... and so do we.

Don't underestimate THE PEOPLE who pay you. You may think this regime is paying you, and maybe they're "supplementing", but your allegience is not to the administration du jour. Know that. Understand that. Comply with that.

Citizen Watching

Claribel Aguilar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Claribel Aguilar Affiliation: Jun. 11, 2026 Transparency is key. There is no reason as a corporation you should only share earnings every six months. Imagine if my employer only told me feed back about my hon performance every six months. You would say that they aren’t efficient managers, this is the same thing. It’s my money being invested and I want to know where it’s allocated and profits earned. Enough is enough. Stop colluding with wall street and investors and start doing what RIGHT by people. How do yall sleep at night?

Sent from my iPhone

Clark Lohr — Jun 11, 2026
Subject: S7-2026-15 From: Clark Lohr Affiliation: Jun. 11, 2026 I'm retired. I live in Tucson, Arizona. I want quarterly reports from CEO's on financials to help keep them accountable. The US and Europe both exhibit extreme pay gaps between CEO's and workers. I want to know what CEO's are getting paid and I want their profits and losses made transparent on a regular, quarterly basis.

Clark Lohr
Devil's Kitchen, crime fiction by Clark Lohr,
available from amazon.com in trade paperback and Kindle.
The Devil on Eighty-five, more crime fiction by Clark Lohr,
now available from amazon.com.
Mirandized Nation: The Inside Story of Ernesto Miranda and the Phoenix Police Department by Timothy W. Moore and Clark Lohr

Facebook Fan Page: http://www.facebook.com/pages/Devils-Kitchen-by-Clark-Lohr/149804948402248

Clark Lohr's blog: clarklohr.com

Claudia Burnette — Jun 11, 2026
Subject: S7-2026-15 Comment From: Claudia Burnette Affiliation: Jun. 11, 2026 Claudia Burnette, retired
We need current, accurate information to make informed investment decisions. That cannot happen if companies are allowed to hold on to their information for six months! Do not allow this rule change!

Claudia Burnette

Claudia Dahlman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Claudia Dahlman Affiliation: Jun. 11, 2026 This report is created every month for internal use ergo the only reason not to share oftener is to hide something. As a government agency your existence is to serve all the people not just the few. So what do you want to hide & why would it be necessary. Just asking.

Claudia Dahlman

Claudio Giardinella — Jun 11, 2026
Subject: S7-2026-15 Comment From: Claudio Giardinella Affiliation: Jun. 11, 2026 Keep the reports quarterly

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Clementina Kuijpers-Lockhart — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Clementina Kuijpers-Lockhart Affiliation: Jun. 11, 2026 We need quarterly reports!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Cliff Stouffer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cliff Stouffer Affiliation: Jun. 11, 2026 Here go again make it

ease to steal more from we the people you let these people run over our rights and just put in the right in the dumper. The SOB'S aren't cheating us enought ??? Leave it the hell alone if I could I would leave this rat hole country

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Clint Robertson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Clint Robertson Affiliation: Jun. 11, 2026 This is absolutely wrong and should not be allowed. The reason it was removed in 1955 was because it made corruption possible. Although we still have a lot of corruption in our system being able to get reports quarterly, makes it harder for the corruption to sink in. This should not be allowed. Everything this administration does will be rolled back once the next administration comes in and fixes all that is being broken. Do not allow this!

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cluanns — Jun 11, 2026
Subject: S7-2026-15 Comment From: cluanns Affiliation: Jun. 11, 2026 I am retired and hope by retirement investments will last as long as I do. Keeping everyone in the dark for 6 months at a time, as to how companies are doing could lead to investment risks and loss. The SEC should not allow this change in reporting to occur.

Sent from my iPhone

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clyde DEROSSETT — Jun 11, 2026
Subject: S7-2026-15 Comment From: clyde DEROSSETT Affiliation: Jun. 11, 2026 I am very much in favor of keeping the quarterly report for my retirement accounts. I am a retired person. The reports allow better monitoring of my accounts and allows me to plan my spending. Clyde D, Prestonsburg Ky.

Sent from my iPad

Cole Lewis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cole Lewis Affiliation: Jun. 11, 2026 This needs to stay quarterly! I think it would be even better to have it done monthly or no-monthly! Investors need more visibility to avoid calamity!

Cole Prochko — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Cole Prochko Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an accountant for a broker/dealer, I hear and see how much the information that companies send out every quarter can effect and investment decision. A lot can happen with a company in a week, let alone 6 months. I believe there are already plenty of disclosure issues occurring with private companies and I do not want to see public companies fall into this reporting black hole as well. I as an individual read and understand 10-Qs and definitely want to see them continue to be published.

Coleen Clinton — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Coleen Clinton Affiliation: Jun. 11, 2026 We need the reports to continue as they have been, less frequent reports are detrimental to financial stability!

Coleen E. Clinton
Pennsylvania

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colin ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: colin ferguson Affiliation: Jun. 11, 2026 Investors and fund managers rely on quarterly reporting as an essential tool in managing the health of our portfolios. Removing this vitals tool is irresponsible and will add additional uncertainty to an already chaotic marketplace.

Colin Snell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colin Snell Affiliation: Jun. 11, 2026 Colin Snell, investor. Why change the reporting requirements? This just allows companies to hide problems if they have them and is completely the wrong thing to do for the smaller investor.

Sent from my iPhone

Colleen Bonney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colleen Bonney Affiliation: Jun. 11, 2026 As an active retail investor, quarterly reporting is 100% necessary for me to assess my portfolio. Giving guidance is not. Just report the numbers, no need to comment except twice a year.

COLLEEN FLYNN — Jun 11, 2026
Subject: S7-2026-15 Comment From: COLLEEN FLYNN Affiliation: Jun. 11, 2026 Knowledge should be available to all at sll times

Sent from my iPhone

Colleen Keller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colleen Keller Affiliation: Jun. 11, 2026 no books should ever be hidden. it leads to distrust of a company and the company if not doing illegal financial acts very questionable creative accounting

Sent from my iPhone

Colleen Kelley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colleen Kelley Affiliation: Jun. 11, 2026 I would very much appreciate if you would please continue the quarterly reporting. Don't forget that students need them to study in college and real life action is better than just records. Also I would prefer it for my own estate planning. Thank you
Colleen Kelley
Tax expert
Transparency is what is needed.

Thanks, Colleen

Colleen Kelley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colleen Kelley Affiliation: Jun. 11, 2026 To whom it may concern:

The people shouldn't suffer for the sake of a large company trying to save money on bookkeeping. And that's the most generous rationale I can think of for this change. Realistically, it keeps investors in the dark, in an era when less regulation has occurred concurrently with rapidly rising inflation and the cheapening of the American dollar. We should be strengthening American's investments, not undermining them for the sake of corporations. Please do not allow corporations to operate in secret for half of the year.

Colleen K

Sent from my iPhone

Colleen Riedell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Colleen Riedell Affiliation: Jun. 11, 2026 Quarterly reports are frequent enough for investors to track their investments and the proposed change to 2x annually would be detrimental to timely assessments and decisions. Do not change it.

Sent from my iPhone

Comcast — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 11, 2026 I strongly encourage the SEC to keep the current system of quarterly reporting. In this volatile market, especially, we cannot afford to go back to semi-annual reporting as we had back in 1955. Average Americans cannot afford the devastating devaluation of stocks that such a move would likely bring about. This is especially true for those who are nearing retirement or who are retired (like myself) and reliant on the money in retirement accounts. Particularly in the current economic and political climate in which private deals with those in power appear to be taking place, MORE transparency, not less, is called for both to maintain the strength of our stock markets and the confidence of the public. I implore you to maintain the status quo and not go backwards to a system that didn't work!

Susan M Nelson, DVM

Sent from my iPhone

Concerned Citizen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Concerned Citizen Affiliation: Jun. 11, 2026 I respectfully oppose the proposed SEC rule that would allow companies to alter, reduce, delay, or otherwise modify their reporting obligations.
The foundation of fair and efficient capital markets is timely, consistent, and transparent disclosure. Investors, employees, retirees, and the public rely on standardized reporting to evaluate a company's financial condition, risks, and performance. Any rule that permits companies to change reporting practices more freely risks reducing transparency and making it more difficult for investors to make informed decisions.
Reduced reporting requirements can create information gaps, limit accountability, and increase opportunities for selective disclosure. Smaller investors are particularly disadvantaged when access to reliable and comparable information is diminished. Public companies benefit from access to capital markets, and in return they should maintain robust disclosure standards that promote trust and confidence.
Consistent reporting requirements also help prevent confusion across industries and allow investors to compare companies on an equal basis. Weakening these standards could undermine market integrity and erode confidence in the fairness of U.S. financial markets.
I urge the SEC to prioritize investor protection and transparency by maintaining strong, uniform reporting requirements and rejecting any proposal that would reduce the quality, frequency, or comparability of corporate disclosures.
Thank you for considering my comments.
Erica C.
Small Investor

Connie Murray — Jun 11, 2026
Subject: S7-2026-15 Comment From: Connie Murray Affiliation: Jun. 11, 2026 Connie Murray — my retirement account is tied to Wall Street — I need to see what 's happening so I can adjust it accordingly — keep those reports quarterly

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connie hoffman — Jun 11, 2026
Subject: S7-2026-15 Comment From: connie hoffman Affiliation: Jun. 11, 2026 We all need to be accountable, the quarterly reports helps us as a guide to our financial well being! Do the right thing, there is NO need to change this timeline for reporting.

Sent from my iPad

Connie Milton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Connie Milton Affiliation: Jun. 11, 2026 Please, we have so much crime and law breaking. Please continue to make companies show quarterly . To help catch

crimes. Hard working Americans can afford very little right now. Thank you Connie
Milton RN

Yahoo Mail: Search, Organize, Conquer

Connie Sullivan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Connie Sullivan Affiliation: Jun. 11, 2026 My name is Connie Sullivan. I'm a retired RN. Quarterlies are important to me because I make decisions on the information. Stop trying to hide information that so many of us rely on!

Connye LaCombe — Jun 11, 2026
Subject: S7-2026-15 Comment From: Connye LaCombe Affiliation: Jun. 11, 2026 I need information to make informed decisions. I review stocks regularly. If they are publicly traded their information needs to be made public regularly. Im irritated enough about Congressional insider trading and now you want more information held back? Watch consumer confidence plummet.

Cormac Russell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cormac Russell Affiliation: Jun. 11, 2026 Cormac Russell, private investor. I personally manage my retirement accounts and I rely on quality information being provided in a timely manner to be able to evaluate my investments. Slowing down the reporting from companies means the market becomes less well informed as a whole which makes pricing less accurate and undermines market confidence. Quarterly reporting has served us well for decades, let's not move backwards.

Cory Lake — Jun 11, 2026
Subject: File No. S7-2026-15 From: Cory Lake Are you all fucking stupid or just evil thieving criminals? Quarterly reports need to stay as the norm. Do your fucking jobs and go after the illegal, naked short sellers! Or are y'all getting paid to much to look the other way? Do you think your mom is proud of you?

CR Mayhew — Jun 11, 2026
Subject: Comment on S7-2026-15 From: CR Mayhew Affiliation: Jun. 11, 2026 I am writing regarding the potential changes in SEC regulations that govern reporting frequency. It is a grave mistake to allow banks and other large financial institutions to only have to report twice per year, instead of the current requirement of reporting every quarter. Too many financial institutions play fast and loose with the money they hold for their investors and clients. The current rate of reporting is the bare minimum needed for investors and clients to keep up with what is happening with their money. Financial institutions should accountable to their customers, and one way to aid this is to continue to require financial institutions to report every quarter. This matters to me because I, like so many Americans, would like the money that I have worked so hard to earn, and save, to be there for me when I need it. Sincerely,
CR Mayhew

(Michigan)

Craig Anderson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Craig Anderson Affiliation: Jun. 11, 2026 As both a private investor and a business leader evaluating counterparties, I support maintaining quarterly reporting for public companies.

The pace and volatility of modern markets continue to accelerate, not slow down. Capital allocation decisions rely on timely, reliable financial information. Reducing reporting frequency would create longer periods of opacity, increasing the risk of mispricing, delayed risk detection, and inefficient capital deployment. Advances in automation and AI have materially reduced the burden of reporting. For well-managed companies, quarterly disclosure is not an undue strain relative to its clear benefits to transparency. Limiting disclosure does not address short-termism, rather, it reduces visibility and accountability.

Lastly, maintaining quarterly reporting supports investor protection and market efficiency.

Most Sincerely,

Craig H. Anderson
Senior Vice President, Business Systems

Halff
O: 813.331.0977 | C: 813.413.5309
E: canderson@halff.com

We improve lives and communities
by turning ideas into reality.

CRAIG FIAMINGO — Jun 11, 2026
Subject: S7-2026-15 Comment From: CRAIG FIAMINGO Affiliation: Jun. 11, 2026 Reporting every 3 months is more upercomputersaccurate, timely, and honest. Supercomputers today do most of the work. Cuts possibility of insider trading risks while the public and analysts
would be in the dark on results.

Yahoo Mail: Search, Organize, Conquer

Craig Snyder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Craig Snyder Affiliation: Jun. 11, 2026 You can dig a very deep hole in a quiet 6 months. Trust but verify. Keep accountability in place so you don’t have to rebuild it later.

Sent from my iPhone

Craig Woodman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Craig Woodman Affiliation: Jun. 11, 2026 I disagree that less transparency like this proposal is good for the investor who depends on quarterly reporting to make informed decisions.

Sent from my iPad

Cris Rice — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cris Rice Affiliation: Jun. 11, 2026 Hi - quarterly reports are important to investors. With technology reporting should be less burdensome on companies and so why cut this important reporting now?

Sent from my iPhone

Crystal Glass — Jun 11, 2026
Subject: S7-2026-15 Comment From: Crystal Glass Affiliation: Jun. 11, 2026 Don’t change a thing! In no way should we carry the risk! Crystal Glass Pulaski county Arkansas Lab collector Sagis Lab co.

Sent from my iPhone

Cushxr — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cushxr Affiliation: Jun. 11, 2026 Corporate financial reporting needs to be increased, not decreased. Sic month reporting is way too late and just widens the gap between insider and casual investors. It potentially hides corporate mismanagement and malfeasance until irreparable harm has been done.
Existing quarterly reporting needs to be augmented with monthly mini-reports of fundamentals like raw sales, raw warranty costs, borrowing, etc. Modern computer resources minimize the actual costs of such reporting and encourage corporations to invest in good basic tools.

Cyndi Wolfe — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cyndi Wolfe Affiliation: Jun. 11, 2026 I strongly oppose the proposed change to "optional" semi-annual reporting. I am a regular person; a retiree with a small portfolio, and I rely on quarterly information to make financial decisions that have a real impact on my quality of life. A change to semi-annual reporting will ensure that corporate insiders have an even greater advantage over regular people. I believe the companies that "opt in" are likely to be the ones whose investors most need more frequent updates. This proposed change is unnecessary and not worth the cost to my small retirement portfolio!

Cyndi Wolfe
Retiree

Florida

Cynthia Reissman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Reissman Affiliation: Jun. 11, 2026 Cynthia Reiessman I need to see Quartley reports on my money, mine not thiers!!!!!!

Sent from my Galaxy

Cynthia Burns — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Burns Affiliation: Jun. 11, 2026 Quarterly statements keep me and the companies I invest in aware of their health and give us all the necessary tools and time to make proper adjustments.

Cindy
Do your homework
Then
Vote your Voice
Encourage Voting

Cynthia Fahrenheit — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Fahrenheit Affiliation: Jun. 11, 2026 Cynthia Garcia re tired and avid voter and protester disgusted with CORRUPTION in the SEC stop this practice from destroying people's lives

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Cynthia Gabbert — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Gabbert Affiliation: Jun. 11, 2026 My husband and I are retired, with investments that provide a significant part of our income. There is no hardship for companies to continue providing quarterly reports and no advantage to investors by limiting their access to updates. This change should not go through. Mr & Mrs. Elvin Gabbert.

Cynthia Ivey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Ivey Affiliation: Jun. 11, 2026 No Six Month Blackout. Keep the reports quarterly. We have a right to see how our investments are doing. I'm a 66 year old

Registered Nurse who needs to know where my finances stand. It helps me decide how much longer I need to work before I can Retire.

Cynthia L Ivey RN

Cynthia McCoy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia McCoy Affiliation: Jun. 11, 2026 Decreasing the frequency of mandated financial reporting decreases the safety and security of our investments. Oversight improves behavior.
Cynthia McCoy, retired physician

Cynthia Patton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Cynthia Patton Affiliation: Jun. 11, 2026 Stop allowing us to be robbed?

Cynthia Schmidt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Cynthia Schmidt Affiliation: Jun. 11, 2026 Keep the quarterly reporting requirement. It definitely provides the technical and fiscal information required for investing by smaller retail investors. The information I can research quarterly definitely assists me in my decision making. Cutting the reporting back to semi-annually will provide the reporting business with excuses to misstate their reporting and activity. The advent of computer usage makes it extremely easy for PUBLIC TRADED companies to report their financial conditions. I want to be able to keep up with large institutional investors and the information they receive. They have access to corporate management that I do not.

Cynthia Schmidt

Sent from my T-Mobile 5G Device
Get Outlook for Android

D Eschweiler — Jun 11, 2026
Subject: S7-2026-15 Comment From: D Eschweiler Affiliation: Jun. 11, 2026 In order to maintain transparency & timely reporting that could impact investing decisions please don’t move away from quarterly reporting requirements. D. Eschweiler, retired accountant

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D Cox — Jun 11, 2026
Subject: S7-2026-15 Comment From: D Cox Affiliation: Jun. 11, 2026 As an investor, I should be privy to quarterly results. Sr. Mgmt & board members see results at least monthly. Regardless of the

SEC’s reason this is wrong and in the opposite direction for transparency purposes. There should be no reason to hide, delay, or mask the sharing of reviewed financial information.

Sent from D. Cox

Dale Breuer — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dale Breuer Affiliation: Jun. 11, 2026 Do not change and take us back to the 50’s, are you out of your minds!!!! YES!!!

Sent from my iPhone

Dan Bennett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dan Bennett Affiliation: Jun. 11, 2026 Are you going to shit on the little guy. Again?

Dan Driscoll — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dan Driscoll Affiliation: Jun. 11, 2026 This is a completely unjustifiable proposal. This proposal must be denied. It’s our money and we need to see how much money we have. Also, how much we’re gaining or losing.

Sent from my iPhone

Dan Durocher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dan Durocher Affiliation: Jun. 11, 2026 I want quarterly results. I want control of my investments and their vehicles

Sent from my iPad

Dan Farley — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dan Farley Affiliation: Jun. 11, 2026 Do not tamper with the quarterly reports of investments leave it the way it is ! Dan Farley 8134 Lexington Avenue Philadelphia Pennsylvania 19152-3106 Retired

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Dan Markeson — Jun 11, 2026
Subject: Keep It Quarterly: Stop the SEC's Six-Month Blackout From: Dan Markeson Affiliation: Jun. 11, 2026 https://keepitquarterly.org/

Get Outlook for iOS

Dan Portell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dan Portell Affiliation: Jun. 11, 2026 Keep the quarterly reports. Either that or I pull all my life savings out and invest where the rule of law still matters.

Sent from my iPhone

Dana Hastings — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dana Hastings Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
No! Please do not take away quarterly reporting or ANY any information from the public! Quarterly reports are the only thing that allow a private investor to compete in the marketplace. If anything make reporting MORE, not less!
I am a former CFA. Please do not allow companies to conceal information about themselves but require FULL and quarterly disclosure.

Dana C M Hastings

Dana McFarlane — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dana McFarlane Affiliation: Jun. 11, 2026 My name is Dana and I am an engineer. As someone who keeps a close eye on her investments, these quarterly reports are necessary for me to keep track of and ensure I'm making informed investing decisions.

Thank you,
Dana McFarlane

Dana Tavener — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dana Tavener Affiliation: Jun. 11, 2026 If a company is public and enjoys the ability to have public stockholder they are also responsible for maintaining transparency and should continue to provide quarterly reports

.

Dana Tavener
Marketing & Communications Manager
425.233.1014 | dtavener@kbacm.com
Employee Owner

Dana Turrey — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dana Turrey Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Investors must have quarterly reports to make informed decisions. Do not take this vital information away and do not change reporting requirements.

Dana Watkins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dana Watkins Affiliation: Jun. 11, 2026 Dana Watkins, CEO.
Public companies need more transparency, not less. Quarterly reporting is a must. If public companies don't want to report quarterly, they can take the company private. Transparency and the costs of reporting are the price companies pay for choosing to cash in on an IPO and raise funds in public markets. Semi-annual reporting allows companies to hide problems and the government to hide macroeconomic problems.

Dana Wright — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dana Wright Affiliation: Jun. 11, 2026 Dana Wright
Senior analyst
Keep corporate reporting requirements on a quarterly basis for the benefit of individual investments. The market is way to volatile to only report semi annually.

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DANE ZAHNER — Jun 11, 2026
Subject: Comment on S7-2026-15 From: DANE ZAHNER Affiliation: Jun. 11, 2026 Why would you do something that will destroy our retirements. The present administration has made it hard enough to live. They are slowly destroying social security. Our policy should build up people’s investments not destroy them. Thanks

I am hearing impaired. My accommodation request is text 541-968-2866
Thank you (my pronouns are he/him/his) (what’s this?)

Daniel Jordan PhD — Jun 11, 2026
Subject: S7-2026-15 From: Daniel Jordan PhD Affiliation: Jun. 11, 2026 We are retired. We cannot afford to have our lives put at risk for corporate powers to sneak around and suck our investments dry. The country cannot afford this.

Daniel Jordan

Daniel Barnett — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Daniel Barnett Affiliation: Jun. 11, 2026 We need more transparency from companies and the SEC, so that consumers and investors know exactly what they are investing in and how those investments are performing in the markets and how the actions of CEOs and Companies are affecting those investments. We need more information, not less.

Sincerely,
Daniel Barnett

Sent from my iPad

Daniel Coplan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Daniel Coplan Affiliation: Jun. 11, 2026 This is a bad idea.

Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

D. Coplan, Attorney

Daniel Larson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Larson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: I don't think this rule should change. Quarterly reporting makes fraud harder and improves transparency to help investors.

Daniel Loveless — Jun 11, 2026
Subject: S7-2026-15 Comment From: Daniel Loveless Affiliation: Jun. 11, 2026 Please stop the corruption, we can’t afford to go backwards

Sent from my iPad

Daniel Ortiz — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Daniel Ortiz Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I'm a retail investor, and I consider the possibility of retail losing the infinitesimally small amount of publicly available info, especially in comparison to institutional investors, to be an absolute disaster on the part of a regulatory agency such as yourself. Please reconsider what it is you are doing by even thinking about implementing bi-annual disclosures. Do not do this. Why even give the

opportunity for more fraud?

Danna Baker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Danna Baker Affiliation: Jun. 11, 2026 What is the reason the SEC wants to lower the reporting times to twice a year, who does that profit? The system that is now in place works well for investors and companies. More transparency is beneficial to all involved. Please keep the current reporting in place!

Sent from my iPhone

Danny Stewart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Danny Stewart Affiliation: Jun. 11, 2026 Remove the bug

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Danny Stewart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Danny Stewart Affiliation: Jun. 11, 2026 Remove the bug Remove the bugRemove the bug

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Danny Stewart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Danny Stewart Affiliation: Jun. 11, 2026 This is horse hockey

Sent from my iPhone

Darcee Ruble — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darcee Ruble Affiliation: Jun. 11, 2026 Why are they always screwing with the poor man’s money. We deserve to know how our investments are doing!

Enjoy your day!
Darcee Ruble

Darcia Keplin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darcia Keplin Affiliation: Jun. 11, 2026 I submit that longer gaps create an unfair advantage for corporate insiders, this rule must not take place.

Sent from my iPhone

Darcy Walker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darcy Walker Affiliation: Jun. 11, 2026 I'm a retiree counting on investments, and you want to make the financial results of the companies in my little portfolio

more opaque... to peons like me? But you let The Insiders and The Elites know everything quarterly? Why not allow companies to report only annually?!
What is wrong with you?! Obviously you work strictly for The Insiders, not for the average investor!

-- Darcy Walker

Darlene Killingsworth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darlene Killingsworth Affiliation: Jun. 11, 2026 Keep our reports quarterly! Do what's right for the People!

Deborah

Sent from my iPad

Darlene McCarthy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darlene McCarthy Affiliation: Jun. 11, 2026 As an investor, I respectfully request you keep reports the same.

Sent from my iPad

Darlene Parker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darlene Parker Affiliation: Jun. 11, 2026 It's extremely important to be informed as to what, where and how our money is being handled.

Darlene V. Parker
Sun City Center, Florida

Darlene Price — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darlene Price Affiliation: Jun. 11, 2026 I expect to see a quarterly report and transparency. No 6 mo. reporting.

Yahoo Mail: Search, Organize, Conquer

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darrell H — Jun 11, 2026
Subject: S7-2026-15 Comment From: darrell H Affiliation: Jun. 11, 2026 Stop changing a ghod system. Leave this alone as is

Sent from my iPhone

Darrell Weber — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darrell Weber Affiliation: Jun. 11, 2026 There's now intelligent reason for hiding customers information, do not do this to your customers.....

Darryl Baker — Jun 11, 2026
Subject: S7-2026-15 From: Darryl Baker Affiliation: Jun. 11, 2026 THIS is a good rule that must remain in place -- AS IS!

Darryl Baker
Dallas TX

Darryl Pellegrini — Jun 11, 2026
Subject: S7-2026-15 Comment From: Darryl Pellegrini Affiliation: Jun. 11, 2026 Daryl Pellegrini here. Retired! But not quite dead yet enough to believe that this is a good idea for anyone other than the board members. What a crock of dung!

Dave — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dave Affiliation: Jun. 11, 2026 I urge the SEC to keep the current quarterly reporting requirements in place to ensure transparency and leave us all on the same transparent playing field and reduce insider advantages.

David
Billingham, retired with
Retirement investment Funds

Yahoo Mail: Search, Organize, Conquer

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dave fjosee — Jun 11, 2026
Subject: S7-2026-15 Comment From: dave fjosee Affiliation: Jun. 11, 2026 The quarterly reports are necessary in this time of mass confusion. The appearance of hiding information or neglecting to mention it is laid bare by the quarterly reports.

I read them daily

Dave Davis, retired business owner

Dave Ragonetti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dave Ragonetti Affiliation: Jun. 11, 2026 David - Attorney, Investor, this rule serves no legitimate purpose. Relaxing standards like this reduces transparency and clearly benefits unlawful subterfuge by bad actors.

Dave White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dave White Affiliation: Jun. 11, 2026 Hiding negative data about a company's financial creates opportunities for insider trading, undermines stock positions and markets, and leaves investors' money at risk. Transparency builds confidence, Do the right thing for investors and the markets by rejecting this terrible idea.

Best regards,
Dave White

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DAVE WILKEN — Jun 11, 2026
Subject: S7-2026-15 Comment From: DAVE WILKEN Affiliation: Jun. 11, 2026 My family of 8 are not voting for anyone that votes to change reporting to quarterly!!

Sent from my iPhone

David Beach — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Beach Affiliation: Jun. 11, 2026 Do notchange reporting frequency!

Sent from AT&T Yahoo Mail on Android

David Bilodeau — Jun 11, 2026
Subject: Comment on S7-2026-15 From: David Bilodeau Affiliation: Jun. 11, 2026 More frequent reporting gives investors a better opportunity to respond to shifts in the health of a business with their investments in them.

Businesses benefit from better granularity to be able to react to their revenue and profit swings. Many reputable, moral companies will continue to report more often even if not required and those businesses who only follow SEC guidelines might be the ones for investors to avoid.

It makes no sense to change these minimum reporting guidelines because we know the twice yearly

reporting was very bad for everyone. Businesses have the data, likely daily or even hourly, so keep things as they are because you have 47 years of quarterly earnings data to support the effectiveness of it.

Don’t continue to try and roll the clock back to the 50s with less and less governmental regulation.

The damage this will cause will take decades to repair.

David Charney — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Charney Affiliation: Jun. 11, 2026 I was in charge of SEC reporting at a large bank for 10 years. Changing to semi-annual filings is an awful idea. Companies need to keep their controls and processes up to date to make sure reports are accurate and timely. Semi-annual reports would introduce additional risks and errors into the process and reduce confidence that filings are accurate.
Additionally, as an active investor, I believe 6 months is too long to wait to see how my companies are performing in the ever-changing economic environment. I would likely reduce my holdings in equities as a result.
I recommend rejection of this proposed rule change.

David Charney

David Clark — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Clark Affiliation: Jun. 11, 2026 Keep Quarterly reporting! Not f air to investors and a door open to hiding issues/problems!!

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david cole — Jun 11, 2026
Subject: S7-2026-15 Comment From: david cole Affiliation: Jun. 11, 2026 David J. Cole,Federal retiree
This is stupid. Businesses have to make quarterly reports anyway. Why screw retail investors?

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david connolly — Jun 11, 2026
Subject: S7-2026-15 Comment From: david connolly Affiliation: Jun. 11, 2026 David Connolly, Retired. I don't think that's a good idea. Computers can let them report daily or weekly. The electronics age is so terrific!!!!!

Yahoo Mail: Search, Organize, Conquer

David Hackett — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Hackett Affiliation: Jun. 11, 2026 This proposal facilitates corrupt insider trading and must not be allowed. This another part of Trumpism; a government wide systemic attack on accountability both within the commercial economy and in the federal government. We need more transparency and accountability in both areas.

Sent from Earth

David Huckins — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Huckins Affiliation: Jun. 11, 2026 longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to you

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David L Walls — Jun 11, 2026
Subject: S7-2026-15 Comment From: David L Walls Affiliation: Jun. 11, 2026 Keep it the way it is. If it's not broken don't fix it.

David Mackey — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Mackey Affiliation: Jun. 11, 2026 T. Mackey: Retired HR Professional
Investors need quarterly updates on their investments. Allowing companies to report every six months limits individuals ability to make informed decisions regarding their investments,

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David Martin — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Martin Affiliation: Jun. 11, 2026 This puts investors at a disadvantage especially the home gamers.

Yahoo Mail: Search, Organize, Conquer

David Mitchum Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Mitchum Brown Affiliation: Jun. 11, 2026 Not only should you NOT change it to a six-month reporting period, you should change it to a ONE-MONTH

reporting period.

Modern software makes it trivial to create and publish financial reports; it’s only dodgy businesses that could possibly object to more frequent reporting.

David

David Petrecca — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Petrecca Affiliation: Jun. 11, 2026 Semi-annual reporting results in investors not having the information they need. This seems like a tactic to eliminate day-traders and other smaller investors. Do your damn job and report quarterly; every business I know does so-you can too. It's not that hard; I know you're up to it.

Dave

David Porzio — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Porzio Affiliation: Jun. 11, 2026 Hi, engineer at GE Aerospace...it would be crazy to reduce the frequency of these disclosures...we live in an era where the burden is perhaps the lowest its even been to report this information thanks to technology. The only reason to offer a change to reduce the frequency would be to facilitate corruption.

David Reibman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: David Reibman Affiliation: Jun. 11, 2026 Keep the earnings report as they are.

Sent from my iPhone

David Riness — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Riness Affiliation: Jun. 11, 2026 Dave Riness
Retired / investor

Please keep the rules for quarterly filing intact - it is important to be able to track sales and expenses every three months and see how the company is performing against their published forecasts.

Regards,
Dave Riness

Joy and education are not mutually exclusive!

David Ringley — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Ringley Affiliation: Jun. 11, 2026 Please keep the

quarterly posting and do not allow this Change for reporting to extend to every six months. As someone who is nearing retirement, I need to know what's going on with my investments in a timely manner so that any possible adjustments can be made sooner.
Thank you.
David Ringley
Customer Services

Sent from my iPhone

David S. Walenski Jr. — Jun 11, 2026
Subject: S7-2026-15 Comment From: David S. Walenski Jr. Affiliation: Jun. 11, 2026 What is the benefit of 6-month reporting to me, the retail investor?

Get Outlook for Android

David Sajdak — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Sajdak Affiliation: Jun. 11, 2026 Please continue quarterly financial reporting for public companies. Quarterly reporting is vital for small investors to understand how companies are performing.

Sent from my iPhone

David Sinks — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Sinks Affiliation: Jun. 11, 2026 David Sinks, Call Center Supervisor.

You all had better get on board with the people instead of these big corporations. Or you may find that when the Orange Stain in the White House is gone that your abilities, powers, and authority is so restricted that you can't do anything without congressional approval. You all have been enabling the greatest wealth transfer in history over many years and much more that the poublic doesn't know about yet. The people will have their pound of flesh from you all for your indifference and crimes. I hope all of you big bosses enjoys prison, make sure to look good for your mugshots. When we purge the government of this corruption, I imagine a lot of employment opportunities will be available st the SEC.

Respectfully,

David Sinks

Cell:

480-593-1100

"Permitte Divis Cetera." - Horace
or in other words:
Stop worrying so much about what you can't control!

David Steinhaus — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Steinhaus Affiliation: Jun. 11, 2026 Quarterly must stay. With technology today, reporting is easier and faster than ever.

Yahoo Mail: Search, Organize, Conquer

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david tartar — Jun 11, 2026
Subject: S7-2026-15 Comment From: david tartar Affiliation: Jun. 11, 2026 Keep the reports quarterly! This allows for more transparency and wiser investing. David Tartar, retired math teacher and now investor.

David Witherell — Jun 11, 2026
Subject: S7-2026-15 Comment From: David Witherell Affiliation: Jun. 11, 2026 Keep the Quarterly Reports into SEC . That Keeps The Business Honest with Everyone 💯 David E. Witherell

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David Wolma — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: David Wolma Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Changing this rule puts retail investors at a significant disadvantage compared to institutional money. This should never even be considered and is rife with rich getting richer at the expense of working class. This should never even have been proposed let alone getting this far. It's behavior similar to insider trading, that the SEC is sworn to try to prevent.

Dawn Pickard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dawn Pickard Affiliation: Jun. 11, 2026 To the SEC:
As a woman, vested heavily…and independently in the markets, I use quarterly reports to plan, and help determine investments. Trend analysis , both short and long term, are key components of decision making…why would you make this more difficult? Please share publicly, why you are considering this act of limiting transparency. Additionally, given more time, does it not make it easier for companies to hide assets, profits, etc? Please consider your actions carefully…and in the interests of the people. Thank you. Dr. D.M. Pickard

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Dawn Richardson — Jun 11, 2026

Subject: S7-2026-15 Comment From: Dawn Richardson Affiliation: Jun. 11, 2026 Dear Sir/Ma'am, These accounts are investments built on our retirement funds or savings. It is our money that we earned and we should know at all times what is being done with it. We should be able to get a report upon request but at this time it is quarterly and should continue to be so until we can get it to whenever we request one.

Sincerely,

Dawn Richardson
Candidate for State Representative H.D. 54
redacted

Dawn Wirth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dawn Wirth Affiliation: Jun. 11, 2026 Do we need to be reminded why Sarbanes-Oxley was enacted? I do not want to use taxpayer money to fund bailouts again either. Respectfully, Dawn Wirth

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DB Busan — Jun 11, 2026
Subject: S7-2026-15 Comment From: DB Busan Affiliation: Jun. 11, 2026 Longer time between reports creates more opportunities for fraud and abuse

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dc — Jun 11, 2026
Subject: S7-2026-15 Comment From: dc Affiliation: Jun. 11, 2026 After all the corruption we've seen. With the 2008 financial meltdown still large in the rearview. With equities valuations at dangerous highs and CEO pay out of control.

It beggars the imagination that this unprecedented attempt to cripple oversight is even being contemplated. No!

DCM 31 — Jun 11, 2026
Subject: S7-2026-15 From: DCM 31 Affiliation: Jun. 11, 2026 Keep the quarterly reports. These people have proved they can't be trusted.

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Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities. -- A.A.'s Twelfth Tradition

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Dean Slawson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dean Slawson Affiliation: Jun. 11, 2026 If public companies want more privacy they can get off regulated exchanges and go private. Who is lobbying for less transparency? Or, who has captured you, dear regulator? Learn from history. Your own portfolios will suffer along with the rest of us. Don't do it. Stick with quarterly reporting.

Best regards
Dean Slawson

Get Outlook for iOS

Deanna Kuder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deanna Kuder Affiliation: Jun. 11, 2026 I am just a common person who is retired. I have no special software to help me keep up with stocks. I need the SEC to require regular and frequent reporting on financial reports to help me make sound decisions and not be two steps behind the big stock traders. I think this proposal sounds like a very bad idea! Deanna Kuder

Sent from my iPhone

Deanna Cox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deanna Cox Affiliation: Jun. 11, 2026 Deanna Cox. Professional Court Reporter. Keep the crooks at bay. This is not fair to common investors. Transparency is needed. Billions are made on our backs. Keep the same quarterly protocol.

Deanna Vicich Cox, CCR
1 Saint Charles Place
Daphne, Alabama 36526 251-680-2605

"I wait for the LORD, my soul waits, and in His word I put my hope." Psalm 130:5

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the phone number above and delete this email from your computer.

Deanna Fults — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deanna Fults Affiliation: Jun. 11, 2026 Keep SEC 10-Q reporting quarterly to maintain transparency for investors and for taxpayers alike who are forced to bail out corporations time and time again. Our economy is too vulnerable with endless unjustified wars, unstable gas supply and challenges to our democracy on a daily basis for large corporations to cut reporting requirements and transparency by half. Investor confidence in US markets will be dismal not only in America if this moves forward. Moving fast and breaking things may be this administration's goal, but the damage to our economy will impact our reputation for many years to come.

Deanna Fults, Sr Consultant

Sent from my iPhone

Deb Haug — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deb Haug Affiliation: Jun. 11, 2026 My retirement is invested in the market. I am single, widowed and a retired teacher. I have been fiscally responsible my entire life, don't carry debt and I follow a budget, though I must make sacrifices to do so. Tell me why you are proposing that I should risk my hard-earned retirement to companies who are allowed to hide their finances while mine is an open book.

The SEC needs to hold companies accountable for my investments just as the IRS holds me accountable for income and expenditures. The SEC must continue quarterly reporting so that I may view the finances of the companies I have invested my future in.

I want to take responsibility for my future. Semi-annual reporting makes it much easier for companies to skirt their responsibilities to abide by the rules.

Deborah Haug
Retired Teacher
Seguin, Tx

Deb McFarlin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Deb McFarlin Affiliation: Jun. 11, 2026 Keep the reporting quarterly. We. Have worked hard for our savings and this proposal would wipeout retirement savings. This proposal would undermine the financial system completely. Stop messing around with our savings

Sent from my iPhone

Debbie Charms — Jun 11, 2026

Subject: S7-2026-15 Comment From: Debbie Charms Affiliation: Jun. 11, 2026 Investors deserve to receive the information in a timely manner. They should also get equal information available to insiders.

Sent from my iPhone

Debbie Garrison — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debbie Garrison Affiliation: Jun. 11, 2026 Stop the Madness! Make it more transparent, Not Less!!! SEC reporting Quarterly is barely enough. Stop trying to get over on the little people!!!!

Debbie Garrison

Debbie Garroutte — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Debbie Garroutte Affiliation: Jun. 11, 2026 Quarterly Reports are Needed to keep the integrity of the Stock Market!

Debbie Teter — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Debbie Teter Affiliation: Jun. 11, 2026 Secretary,

I have worked hard to prepare for retirement, only to find myself facing two potential tsunamis: concerns about the long-term solvency of Social Security and now proposals to reduce corporate reporting requirements to every six months.
In today's rapidly changing business environment, particularly with the accelerating impact of AI and technological disruption, a company can move from strong performance to significant decline in a very short period of time. Quarterly reporting provides transparency, accountability, and timely information for investors, employees, and retirees whose savings depend on informed decisions. Reducing reporting frequency risks delaying the visibility of emerging problems and could allow issues to grow unchecked. If anything, I would advocate for more frequent accountability, not less. Please continue to support quarterly reporting requirements and resist efforts to weaken financial transparency. We should learn from history, not repeat it.

Respectfully,
Debbie Teter

Debbie Tubbs — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Debbie Tubbs Affiliation: Jun. 11, 2026 Maintain quarterly to maintain accountability. Why invite fraud and cost people money? QUARTERLY

Deborah Metzger — Jun 11, 2026

Subject: S7-2026-15 Comment From: Deborah Metzger Affiliation: Jun. 11, 2026 As a stock owner, I feel this is just another door shut on financial dealings which keeps us from knowing where our investments stand. keep the transparency as is. Don't allow the doors to shut investers out.

Deborah Metzger

Live, Love, Laugh and Enjoy the warm sun on your face and the air you breath.
Life is a gift to enjoy to it's fullest.

Deborah Frankland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Frankland Affiliation: Jun. 11, 2026 Deborah Frankland. I want to continue having access to quarterly financial reports as the funds I now live on in retirement are mainly tied to the stock market. My money managers and I need this information to make sound decisions. I worked for over 40 years in non- profit health care, saved and invested when I could, and must carefully manage finances and investments now. Many of us aren't working on accumulating wealth, we are trying to live off our prior investments and hoping that they last. So, we need good information. We need quarterly reports.

Sent from my Galaxy

Deborah Phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Phillips Affiliation: Jun. 11, 2026 Please keep the reporting on a quarterly basis. We have the right to get updated information more timely than every six months. Deb Phillips, Admin Asst.

Deborah Baker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Baker Affiliation: Jun. 11, 2026 Please maintain quarterly reporting for businesses. In today's financial world, a company's financial health can change drastically in a matter of days. As a result, investors need the quarterly
reporting to make decisions. Thank you, Debi Baker, retired citizen

Sent from AT&T Yahoo Mail on Android

Deborah Branham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Branham Affiliation: Jun. 11, 2026 I am 69, and have invested in the stock market for decades.
I want mandatory quarterly reporting to continue. Those of us that invest should not be kept in the dark. This is an outrageous move that gives the advantage to those in the companies to position their investments before anyone else knows how the company is faring.
Deborah Branham
Saint Louis, Missouri

Sent from my iPhone

Deborah Daily — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Deborah Daily Affiliation: Jun. 11, 2026 Don't take our life savings!

Deborah Jones — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Deborah Jones Affiliation: Jun. 11, 2026 From; Deborah Jones, part time bookkeeper, retiree in Georgia. My IRA depends on transparency. We need more transparency not less. How would we know what these companies are doing without at leadt quarterly reports. Monthly reports would be even more transparent.

Deborah Kindel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Kindel Affiliation: Jun. 11, 2026 For an administration that claims to be the most transparent in history, please consider that changing SEC reporting from 3 months to 6 months screams the opposite. A regular, timely accounting helps to keep all of us honest and informed of trending liabilities and market deviations.

Deborah Kindel
Taxpayer and voter

Sent from my iPhone

Deborah Kobritz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Kobritz Affiliation: Jun. 11, 2026 Dear sirs: A change to 6-month reporting, rather than quarterly, is a bad idea, business construct, for the investors in companies who have a right to know how their investment is performing.
It provides an unfair advantage to the company. I want to be on the record opposing this proposed change.

Deborah Kobritz
Executive Administrator

Tampa, Florida

Yahoo Mail: Search, Organize, Conquer

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deborah Libbey — Jun 11, 2026
Subject: S7-2026-15 Comment From: deborah Libbey Affiliation: Jun. 11, 2026 Don't change from quarterly reporting.

Deborah Lunsford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Lunsford Affiliation: Jun. 11, 2026 Please keep the quarterly statements!

Sent from my iPhone

Deborah Lydon — Jun 11, 2026
Subject: S7-2026-15 From: Deborah Lydon Affiliation: Jun. 11, 2026 Do not decrease the number of CEOs sent to prison. INCREASE IT TO UNLIMITED!

Sent from my iPad

Deborah Solomon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Solomon Affiliation: Jun. 11, 2026 Deborah Solomon, V.P. My future is invested in publicly traded companies. They have utilised my money, I am a shareholder and they are accountable to me and all of their other shareholders.. We have the right to review their performance - twice a year does not give us time to amend our investments when that company starts performing badly. You are prioritizing the corporations over their investors if you implement this.

(Deborah) Lynn Solomon

Deborah Williams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deborah Williams Affiliation: Jun. 11, 2026 Please continue quarterly reports. I fail to grasp why you wish to change this and how you cannot see it is detrimental to your job as an oversight against crime and corruption. As a retired teacher and investor in the stock market, I strongly object to the change which would allow companies to trade and hide the insider trading that is rampant now.
Respectfully,
Deborah Williams, retired teacher from Fairmont, WV.

Deborah Williston — Jun 11, 2026

Subject: S7-2026-15 Comment From: Deborah Williston Affiliation: Jun. 11, 2026 Deborah Williston. Quarterly reporting is a must. I am a retired RN. Much of my retirement funds come from investments in the market. I have lived through I deregulated markets and large corporations. Not pretty.

Sent from my iPhone

Debra DiSimone — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra DiSimone Affiliation: Jun. 11, 2026 Absolutely no- also no private equity allowed eithe

Sent from my iPhone

Debra Fox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Fox Affiliation: Jun. 11, 2026 Stop blackouts, our money and retirements are ours to keep and observe and watch out for 24/7.

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debra hamon — Jun 11, 2026
Subject: S7-2026-15 Comment From: debra hamon Affiliation: Jun. 11, 2026 Quarterly Reporting should remain in place. Investors, novicists and professionals, are vulnerable to continual change which fewer reporting periods create more opportunities of "too little, too late" . Investors should have more, not fewer avenues to inspect, interpret, and respond to changes in laws, rules, reporting, etc. D.L. Hamon, Retired, All things regarding financial investing and reporting is important.

Debra Houston — Jun 11, 2026
Subject: S7-2026-15 From: Debra Houston Affiliation: Jun. 11, 2026 Enron scammed us. Keep the rules as they are! Corporations need to be held accountable.
Thank you
Debra Houston

Debra MacKillop — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra MacKillop Affiliation: Jun. 11, 2026 Why does the SEC want to make it harder for the public to follow companies regulated by the SEC??? There is no good reason for that. There are only bad ones. Allowing companies to report less frequently, hiding more, and perhaps committing fraud or not meeting it's SEC obligations in a more serious way, will result from reducing the reporting requirements. As someone with my retirement funds invested through Schwab, I want to see as much as I can to keep an eye on my retirement, and I am entitled to do so. The SEC is supposed to be a watchdog for the public, not a haven for companies to hide out. If this is approved, there for sure will be more efforts like this to follow. It is the first (maybe I missed some and it's not even the first) domino, and it should stay upright and the SEC must continue to require the same reporting obligations from the companies it regulates and investigates as ALWAYS. We are watching the SEC, and what its leadership is doing, or not doing. Things look unsettling and

suspicious. Why don't you also investigate all the possible insider trading going on this year by many important leaders in all parts of our govt to take advantage of all the crazy volatility from so many crisis actions by the govt from war to tariff announcements constantly changing to crypto world upheavels and farm bailouts, and more. Everyone seems to have been massive trading going on by Congress, executive brand too, right before an important announcement that those traders know about. Thank you.

Debra Parkhurst — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Parkhurst Affiliation: Jun. 11, 2026 The proposed Securities and Exchange Commission (SEC) regulation would allow companies to delay financial reporting for up to six months, a timeframe that raises significant concerns for investors. This extended reporting window potentially creates opportunities for organizations to manipulate financial statements, undermining transparency and investor confidence. The prolonged period between financial periods could enable companies to strategically adjust their accounting practices, potentially obscuring critical financial information that shareholders rely on for making informed investment decisions. Such a regulatory change might compromise the fundamental principles of financial disclosure and market accountability, potentially introducing increased risk and uncertainty into the investment landscape.

Debra Parkhurst — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Parkhurst Affiliation: Jun. 11, 2026 The proposed SEC regulation allowing companies a six-month window before reporting financial information raises significant concerns for investor transparency. Such an extended reporting delay could potentially enable organizations to manipulate financial statements, undermining the integrity of financial disclosures and investor confidence. A shorter reporting timeline would better serve market accountability and provide stakeholders with more timely, accurate insights into corporate financial performance.

Debra Runkle — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Debra Runkle Affiliation: Jun. 11, 2026 Please don’t allow this reporting. Keep the reporting quarterly. Retired folks who are dependent on their savings to supplement social security can’t afford to lose 1/2 of their savings!

Sent from my iPhone

Debra Shepherd — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Shepherd Affiliation: Jun. 11, 2026 Much of the savings of American citizens is in the stock market, and it’s important for us to have clarity on what the companies we are invested. Even today, it’s clear our politicians have insight into businesses; don’t remove what visibility the average person has.

Addition, companies should not be allowed to have their books unavailable for investors/ stockholders for this long a period. This is important to ensure laws are being followed, and as a holder of interest in the company, the stockholder should have this insight.

Ms. Debra Shepherd, retired.

Regards
Debra Shepherd
Sent from my iPhone

“When you make your peace with God, you simultaneously declare was on the devil.” - David and Jason Benham

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Debra Spears — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Spears Affiliation: Jun. 11, 2026 As a retiree, I follow my 401k details closely for planning what I can spend for many things, including high-priced home repairs and non-urgent medical care. Though non-urgent, delays would
affect my health over the long run.
Please do NOT allow this reduction in 401k data that belongs to me. Regular people like me don't have multitudes of attorney watchdogs. I need MY data.

Thank you,
Debra A. Spears
PA citizen

Yahoo Mail: Search, Organize, Conquer

Debra Tomko — Jun 11, 2026
Subject: S7-2026-15 Comment From: Debra Tomko Affiliation: Jun. 11, 2026 Keep quartely reporting.

Yahoo Mail: Search, Organize, Conquer

Dedra — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dedra Affiliation: Jun. 11, 2026 Do not let companies hide thier books at all.

Deee-eee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Deee-eee Affiliation: Jun. 11, 2026 Keep SEC Quarterly.

Dejan Bajic — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dejan Bajic Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to proposed Rule S7-2026-15, which would allow public companies to abandon quarterly Form 10-Q filings in favor of semiannual reporting. As a socially

conscious retail investor who believes in corporate accountability and the power of shareholder democracy, I view this proposal as a direct attack on market transparency designed to shield corporate executives from public scrutiny.
Reducing the frequency of mandatory financial reporting actively strips power away from shareholders and hands it directly to corporate CEOs and insiders. Corporate accountability relies entirely on consistent, timely, and standardized data. When companies are permitted to hide their operational, environmental, and financial impacts behind a six-month wall of silence, shareholders lose the tools necessary to vote proxies intelligently, track executive performance, and police corporate governance in real time.
Furthermore, this rule creates a dangerous information asymmetry that favors institutional giants and corporate insiders, who already possess disproportionate access to management. Retail investors rely heavily on the regulatory baseline of the Form 10-Q to make informed, ethical investment decisions. Stretching the disclosure window to six months expands the timeline where insiders hold material, nonpublic information, severely escalating the risks of unchecked insider trading and managerial misconduct.
The SEC's foundational mandate is to protect investors and maintain fair, orderly markets—not to cater to corporate executives seeking to reduce their own accountability. This corporate-friendly rollback undermines the very essence of market democracy. I urge the Commission to reject this proposal and maintain the quarterly reporting framework that keeps public markets transparent and keeps power in the hands of shareholders.

Del Durland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Del Durland Affiliation: Jun. 11, 2026 Keep things the way they are! What do you want to hide?
I am retired. I don't have a job title!

I thought 'Drink Responsibly' meant don't spill it!

Delores Morrow — Jun 11, 2026
Subject: S7-2026-15 Comment From: Delores Morrow Affiliation: Jun. 11, 2026 Delores Morrow, manager, this is a sure way to let companies rob people who would then have no recourse.

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delvin grant — Jun 11, 2026
Subject: S7-2026-15 Comment From: delvin grant Affiliation: Jun. 11, 2026 Individual investors are just as entitled to transparency and information sharing as corporate or large investors. It's important for managing and protecting our life savings.

Delvin

Demian Rubalcaba — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Demian Rubalcaba Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Retail investors struggle immensely to keep a reasonable amount of wealth on the side of the average person. Not having this kind of information would be

detrimental to us.
Thank you,
Demian Rubalcaba

Dendalee Baxter — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dendalee Baxter Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I strongly oppose any SEC proposal that would reduce or eliminate quarterly disclosure requirements for public companies.
As a retail investor, I depend on regular company disclosures to make informed decisions about where I invest my hard-earned money. Quarterly reports provide transparency into a company's financial condition, performance, risks, and direction. Without this information, I would be investing with significantly less visibility into what is happening inside the companies I own.
Taking away quarterly disclosures would effectively blindfold Main Street investors while giving Wall Street institutions an even greater advantage. Large firms have teams of analysts, private research resources, and direct access to company management that individual investors simply do not have. Quarterly reporting helps level the playing field by ensuring that all investors receive important information at the same time.
Transparency is not a burden—it is a fundamental protection for investors and a cornerstone of fair and efficient markets. Reducing disclosure requirements would make it harder for ordinary Americans to evaluate risk, hold companies accountable, and make sound financial decisions. It would increase information gaps at a time when public trust in markets depends on openness and accountability.
The SEC's mission includes protecting investors. Taking away critical information that investors rely on does the opposite. I urge the Commission to preserve robust quarterly disclosure requirements and reject any proposal that would reduce transparency for the investing public.
Please do not take away the information that helps me make informed decisions about my financial future.
Dendalee Baxter

Denise Bafti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denise Bafti Affiliation: Jun. 11, 2026 We should be able to continue to have transparency into the records of public companies. Changing rules midstream is unfair. I rely on this data to make my own decisions on my investing. Please do not tighten the reins. Public companies should remain just that — public. Subject to the rules of transparency. Thank you.

Sent from my iPhone

Denise Berman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denise Berman Affiliation: Jun. 11, 2026 Transparency, including required disclosures, are critical to maintaining integrity in shareholder trust. Semi-annual reporting moves is in the wrong direction.

Denise Donnelly — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Denise Donnelly Affiliation: Jun. 11, 2026 This is an abomination and will ruin the retirement savings of the average retail consumer. After convincing millions to party in the stock market, changing the rules now is patently unfair.

Denise Galben — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denise Galben Affiliation: Jun. 11, 2026 I'm not understanding what, exactly, is the benefit to this? Why would companies want to hide their financials for three additional months, unless they were doing something illegal, and moral
or unethical. I do not support this change

Yahoo Mail: Search, Organize, Conquer

Denise Mahoney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denise Mahoney Affiliation: Jun. 11, 2026 We need more oversight of (especially) Big Corporations who are now not paying their fair share and who knows what other illegal tactics they are hiding now. We the people deserve better!
Denise Mahoney Health Care Worker

Denise Sheriff — Jun 11, 2026
Subject: File No. S7-2026-15 From: Denise Sheriff It is absurd you are thinking of changing financial reporting. All you rich people are trying to do is screw the retirement savings and investments of hard working Americans. Just stop!!

Denise White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denise White Affiliation: Jun. 11, 2026 So during the ‘dark months’ , I could potentially lose a lot of my finances. The market fluctuates continually, while I’m pouring funds into my portfolio, there’s a possibility that during the dark periods that money could be going up in smoke

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Denna Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Denna Wilson Affiliation: Jun. 11, 2026 D Wilson, retired from business management, I live in Indiana. I urge you to continue accordingly reports. Last time that you went to twice a year it did not bode well. Full transparency is crucial.

Sent from my iPhone

Dennis Fitzgerald — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dennis Fitzgerald Affiliation: Jun. 11, 2026 Please keep the quarterly reports in place. These reports are extremely important and useful when deciding to buy or sell stock in a particular company. Thank you for your consideration.

Dennis Fitzgerald

Dennis Laduzinsky — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dennis Laduzinsky Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly reporting is essential to ensure at least a modicum of transparancy in publicly traded company financial reporting. Keep the playing field as level as possible. Do not change the rule to allow six-month reporting.

Dennis Reid — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dennis Reid Affiliation: Jun. 11, 2026 Dennis Reid
General Manager - Retired
Taxpayer and investor
I don't understand why this change is needed. Historically, lower returns come from semi-annual reporting. This is either change just for change sake or it is intended to subvert financial reporting. This is one of those "If it ain't broke, don't fix it" moments.
Thank you,
Dennis Reid

Dennis Sarina — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dennis Sarina Affiliation: Jun. 11, 2026 The evidence is clear the public needs quarterly reporting.
Dennis Sarina, California

Dennis Weikel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dennis Weikel Affiliation: Jun. 11, 2026 Dennis Weikel (retired) here.
As a stock investor, I'm concerned about this rule change as it allows insiders to pump and dump stock.
The stock market will be rigged against the average investor.
I will sell all assets and move my portfolio to Gold.

Dennis Werkmeister — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dennis Werkmeister Affiliation: Jun. 11, 2026 Quarterly reporting keeps management accountable to ALL shareholders. A lot more can happen in six months where investors are blind and insiders are not.

Sent from my iPhone

Derek Appleton — Jun 11, 2026

Subject: S7-2026-15 Comment From: Derek Appleton Affiliation: Jun. 11, 2026 As an Individual investor. I rely on Quarterly Reports to make decisions on my holdings. 6 months would leave me in the dark too long!
Derek Appleton

Derek Southard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Derek Southard Affiliation: Jun. 11, 2026 No.

Do not change the rules to allow companies to blind their investors for 6-months at a time. Such a rule benefits only those who are not affected by that blindness: the insiders taking advantage of the investors and their money.

Protect the people of the United States and not just the ultra rich by rejecting the proposed changes.

Derek Southard

Destini Gilbert — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Destini Gilbert Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
We need this information to see how the company is doing. Do not hid this information from us.

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dexi roth — Jun 11, 2026
Subject: S7-2026-15 Comment From: dexi roth Affiliation: Jun. 11, 2026 This is ridiculous!

Sent from my Metro By T-Mobile 5G LTE Android Device
Get Outlook for Android

Diana Holmes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diana Holmes Affiliation: Jun. 11, 2026 Diana Holmes, as an investor/owner in a publicly traded company I deserve to know how my money is used and the health of the company I invest in. No good comes from lengthening the time between when companies have to report to investors/owners.

Sent from my iPhone

Diana Cruz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diana Cruz Affiliation: Jun. 11, 2026 As a person who is near the age of retirement, I want to be able to see how the money I have invested toward my retirement is performing. The quarterly reports give me options to make timely decisions that otherwise may be delayed if I don’t have the right information. We need quarterly reports that are transparent to us the

investor who needs them to maintain stability for our future.
This is important for those who worked hard to put money into our own future retirement.

D. Del Rosario

Diana Heymann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diana Heymann Affiliation: Jun. 11, 2026 Keep Quarterly Reporting!!!

Diana

Diana Molchan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diana Molchan Affiliation: Jun. 11, 2026 There are important, valid reasons for quarterly reporting and technology makes it easier than ever. Don't turn back the clock. Investors need accurate information.

Diana Molchan

Diana Morris — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Diana Morris Affiliation: Jun. 11, 2026 In these times, we need more transparency not less. Quarterly reporting should continue.

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Diana Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diana Smith Affiliation: Jun. 11, 2026 Rev. Diana Hagewood Smith, retired UMC minister. It is unconscionable that the SEC would keep us in the dark about the investments that allow us to live independently.

Sent from my iPhone

Diane Grodzki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane Grodzki Affiliation: Jun. 11, 2026 Why should hide your earnings for 6 months, plenty of time hide want you don’t us to see. Pay your taxes just like the rest of us.
Diane Grodzki Retired

Sent from my iPad

Diane Archer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane Archer Affiliation: Jun. 11, 2026 I don't think so.....this is our hard earned money. We deserve to know how our funds are doing. Keep your paws off...no exceptions

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Diane Bredes-Nies — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane Bredes-Nies Affiliation: Jun. 11, 2026 Keep it every 3 months.

Diane Loman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane Loman Affiliation: Jun. 11, 2026 The more companies have to provide information, the more open and transparent they have to be. I would actually love monthly statements but I know that will never happen.
Diane Loman. Retired RN

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Diane M Kett U S citizen born and raised — Jun 11, 2026
Subject: File No. S7-2026-15 From: Diane M Kett I am enraged with the current administration and all of its representatives. I know they don’t give a damn about we the people, but this action goes beyond not caring. I can’t wait to vote everyone I can vote for, out of office and I hope the majority of my fellow citizens react the same way!!!

Diane Moses — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane Moses Affiliation: Jun. 11, 2026 I fear this would lead to more chance for embezzlement or other criminal activity. My investment is critical to my retirement.

Diane S Bouchard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Diane S Bouchard Affiliation: Jun. 11, 2026 I'm Diane S Bouchard, I believe I have the right to know the actual value my investments at all times. If I can't do that, I will remove all of my investments in the American stock market & keep them away from the American monetary system.

Diane Stokes — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Diane Stokes Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: It is your responsibility and obligation to make decisions that protect the

retirement money of those who have worked their asses off their entire life! Do your job and stop making deals for those who steal off the backs of the working class. Stop giving away our money that we literally worked a lifetime for.

Diane Weiss — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Diane Weiss Affiliation: Jun. 11, 2026 Do not change company reporting rules

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Dianne McCants — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dianne McCants Affiliation: Jun. 11, 2026 Dianne McCants, retired county clerical personnel. Benton County, WA. I have held a job consistently since I was 15yrs old. I worked hard for my pension and my Social Security- leave it alone!

Sent from my iPhone

Dianne Rentschler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dianne Rentschler Affiliation: Jun. 11, 2026 They are corrupted now with the reporting required. It would be highway robbery if given this break. NO

Dianne Rentschler

DIANNE SEMINARIS — Jun 11, 2026
Subject: Comment on S7-2026-15 From: DIANNE SEMINARIS Affiliation: Jun. 11, 2026 We know this is all being done to make Trump not look as bad! Stop kowtowing to this baby tyrant!! Quarterly reporting should stay the same, it's only fair to the investors who invested their hard earned money.. I'd love to hear Warren Buffets views on this… Trump ruins everything he touches- stop changing things that have been working just fine.

Dianne Seminaris
redacted
Sent from my iPhone

Dianne Truitt — Jun 11, 2026
Subject: S7-2026-15 From: Dianne Truitt Affiliation: Jun. 11, 2026 We need transparency and timely

information. Please continue to help the people.

Dick Landis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dick Landis Affiliation: Jun. 11, 2026 Six months to not know company activity and results

Sent from my iPad

Dillon Wild — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dillon Wild Affiliation: Jun. 11, 2026 Quarterly reporting is an important part of financial health and responsibility for any organization. My major concern however is that if companies can keep their finances undisclosed for 6 months at a time, that retail investors like me will hold the bag for industry insiders. Publicly traded companies are accountable to their investors, let's not weeken that framework and hurt the little guy anymore.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Dina Flockhart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dina Flockhart Affiliation: Jun. 11, 2026 Dina Flockhart, CEO Cloak & Dagger Creations. Allowing financial reporting and disclosure schedules to slip to 6 months is dangerous for investors, the economy and financial institutions.
It can allow too many errors to accrue and gives people too much time to hide malfeasance. If you don't trust self-employed workers to go longer than quarterly to disclose their earnings, you need to hold corporations to the same standard.

Yahoo Mail: Search, Organize, Conquer

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dino conces — Jun 11, 2026
Subject: S7-2026-15 Comment From: dino conces Affiliation: Jun. 11, 2026 The SEC appears to be corrupt and needs to be investigated, I suppose you want to to hide the oil companys profits the present rules were established for the good of all investors, Who are
you, Daniel Conces, DC Communications Owner operator

Yahoo Mail: Search, Organize, Conquer

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dita mccarthy — Jun 11, 2026
Subject: S7-2026-15 Comment From: dita mccarthy Affiliation: Jun. 11, 2026 I have been an investor since since 1989. I deeply value the quarterly reports of the companies that comprise my portfolio and pay a good portion of my retirement. I respectfully request that quarterly reports remain for

those companies that are a part of the various U.S. Stock Exchanges.
Transparency and openness benefit all of us.

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Dodger Krofcheck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dodger Krofcheck Affiliation: Jun. 11, 2026 retired live off of investments Less transparency is never good let the little guys like me keep informed

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Don Frey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Don Frey Affiliation: Jun. 11, 2026 Are you kidding me? This just is wrong. We want quarterly reports if we invest our money in it we should know what's going on.

Don G — Jun 11, 2026
Subject: S7-2026-15 Comment From: Don G Affiliation: Jun. 11, 2026 Don Greer. Retired.

Why would it even be considered to hide information from the individual investors?

Don Nuenthel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Don Nuenthel Affiliation: Jun. 11, 2026 Transparency is best

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Don Quest — Jun 11, 2026
Subject: S7-2026-15 Comment From: Don Quest Affiliation: Jun. 11, 2026 Keep the reporting QUARTERLY!!!

Don W. — Jun 11, 2026
Subject: S7-2026-15 Comment From: Don W. Affiliation: Jun. 11, 2026 Transparency has always been part of the financial industry, albeit hyperbole for some in an actuality for others. The SEC needs to be a leader and not a follower in this situation. Quarterly reporting is a must especially, as we move into the age of digital assets. If you go to six month reporting confidence in the United States financial system will be wiped out.
Donald

Sent from my iPhone
212-463-8098

Don Wright — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Don Wright Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I do think we need a market for people to make a better way to honestly make money a little morality and ethnically goes a long way I'm not saying exatreamly I'm saying there is a place for it people want their personal life privet but business side public there definitely needs to be a balance something everybody in espionage weather it's gov. To business to friends to families no morals or ethnicly their is a need for them even in and on the Internet just my two cents Peace 🕊️🕊️🕊️

Donald Armbruster — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donald Armbruster Affiliation: Jun. 11, 2026 Keep things the way they are, FAIR for all

Donald Armbruster
darmbruster44@gmail.com

Donald Edgerton — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Donald Edgerton Affiliation: Jun. 11, 2026 How about we pay the regulators semiannually. How would they like that.

Sent from my iPad

Donald Montgomery — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donald Montgomery Affiliation: Jun. 11, 2026 Continue quarterly reports!

Best regards,
Don Montgomery
Atlanta, Ga

Donald Rowat — Jun 11, 2026
Subject: S7-2026-15 From: Donald Rowat Affiliation: Jun. 11, 2026 Are you sure you want to be on the wrong side of history? I wouldn't suggest it considering the affect it could have on investments not just domestically but internationally. History has already shown us the consequences of such a nefarious decision. We deserve to have a seat at the economic table of this great nation. Thank you for your consideration.

DONALD SMITH — Jun 11, 2026
Subject: S7-2026-15 Comment From: DONALD SMITH Affiliation: Jun. 11, 2026 SEC, if it ain’t broke, don’t fix it. Keep the transparency and rigor of quarterly reporting. Don’t erode the trust the world has in our stock market.

Have a great day

Donella grubb — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donella grubb Affiliation: Jun. 11, 2026 Donella Grubb. Echocardiographer. This matters to me because it's my retirement fund and I want to know how it's doing quarterly to allow me to make adjustments

Sent from my iPhone

Donna Matcham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Matcham Affiliation: Jun. 11, 2026 Donna Matcham Quarterly reports is the only way to stay current on what's happening across businesses. As an American citizen not elected to Congress or holding an office in this administrations cabinet I am not able to trade stocks based on insider information as we are
Seeing done on a daily basis, even though this is suppose to be illegal.
Quarterly reports allow the average American citizen some insight into a business economic health. Please let the public have some ability to make some money on investments. We are not happy with all of the money made by our "leaders" with complete disregard for their constituents. Keep the quarterly reports!

Sent from my iPhone

Donna Hapac — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Hapac Affiliation: Jun. 11, 2026 Some of my retirement funds are in an IRA. I want to keep getting quarterly reports on my investments. Donna Hapac, retired

Sent from my iPhone

Donna Archibald — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Archibald Affiliation: Jun. 11, 2026 Donna Archibald, I'm opposed because there are already too many ways to hide illegal, unethical dealings.

Sent from my iPhone

Donna Dekker — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Donna Dekker Affiliation: Jun. 11, 2026 I am Donna Dekker-Robertson, retired from being a college instructor and business manager. My husband and I carefully saved for retirement, maxing out our contributions each year. Now that we have retired we carefully draw down those accounts, knowing they must last for thirty more years. I pay attention to what companies are doing and the way they tell that is through obligatory quarterly filings. I'm

counting on those investments to see me through the years when I will be less healthy and more dependent on investments to see me through. Please don’t change the reporting schedule to semi-annual; far too much can occur in a half a year.

Sincerely,

Donna Dekker-Robertson

Sent from my iPhone

Donna Ekholdt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Ekholdt Affiliation: Jun. 11, 2026 Donna Ekholdt, Casting consultant and former SVP Talent Development and Casting It is imperative that investors have quarterly reports to evaluate their portfolios and retirement accounts. Six months is simply too long between reports, regardless of volatility. Knowledge is power.
California resident 90004

Donna Harrington — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Harrington Affiliation: Jun. 11, 2026 I’m a retired CPA and they should still require quarterly accounting. To much can happen in 6 months that could leave the small investor losing too much

Sent from my iPhone

Donna Hopkins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Hopkins Affiliation: Jun. 11, 2026 Please do not k et this rule ruin transparency.

Donna Kellogg — Jun 11, 2026
Subject: File No. S7-2026-15 From: Donna Kellogg We need to keep these reports QUARTERLY!

Donna Northcott — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Northcott Affiliation: Jun. 11, 2026 In recent years America has lost its way. The wealthiest are determined to grab as much wealth as possible - more than they could spend in several lifetimes - leaving the vast majority to struggle
to keep a roof over our heads, feed our families, and not lose our insurance. I retired from teaching in 2025 and immediately found a part time job, because I'm terrified at the prospect of being unable to support myself. For decades, I've done my best to
support local food banks and shelters; because it's the right thing to do, but also in the hope of creating enough good karma that I won't have to join their rank. And now we are saddled with the most corrupt president in decades, who has encouraged a culture
of avarice, ignorance, and resentment. This is not the country I grew up in and I am ashamed - and

terrified - that America may be destroyed in my lifetime. There is still a chance to save this country, but we need more Americans to show courage, to fight
against avarice - there should be no millionaires-billionaires-trillionaires while millions are starving and homeless. It's time to grow a pair and stand up to trump and the gop.

Yahoo Mail: Search, Organize, Conquer

Donna Palatchi — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Palatchi Affiliation: Jun. 11, 2026 I am a retired nurse, living on my investment income. I need to keep a close watch on my income. Keep your reporting quarterly!!

Donna Palatchi — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donna Palatchi Affiliation: Jun. 11, 2026 I am a retired nurse, living on my investment income. I need to be able to keep a close watch on my income! Keep the reporting quarterly!!

Donna Thompson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Donna Thompson Affiliation: Jun. 11, 2026 Donna Thompson, Interior Designer in Oklahoma. Please keep the reports quarterly as this helps with our strategies for investing.

Sent from my iPhone

Donna Weinert — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Donna Weinert Affiliation: Jun. 11, 2026 The US stock market has been hugely successful for decades. Do not change to semi-annual reporting. Don’t destroy the success we have had and currently enjoy. It’s much too risky. Sincerely, Donna Weinert. Engineer, Mammoth Lakes, CA

Sent from my iPhone

Donna Weller — Jun 11, 2026
Subject: S7-2026-15 From: Donna Weller Affiliation: Jun. 11, 2026 The rich are already cheating as much as they can. Don’t let this happen. Keep the accountable as much as possible.

Sent from my iPhone

Donnamarie Campbell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donnamarie Campbell Affiliation: Jun. 11, 2026 Historically,

businesses will do anything for the money; not facts, not people. When they are without monitoring they will hide negative facts, be as unlawful as possible, and do anything for profit. This is a benefit to billionaires who own the businesses. The entire process must be transparent to prevent lawlessness and adherence to the rules. In order to know the future just check the past. Ask Bernie Madoff. He would've loved this rule! Be more cautious, not less.

Thank you,
Donna-Marie Campbell

Donovan Walker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Donovan Walker Affiliation: Jun. 11, 2026 I think quarterly reports are best!

Sent from my iPad

Dora Loera — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dora Loera Affiliation: Jun. 11, 2026 I want my quarterly reports to continue because I want to be able to manage my investments.

Sent from my iPhone

Doris B Johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Doris B Johnson Affiliation: Jun. 11, 2026 Continue with quarterly reporting. It allows changes to be made in my/our finances before small losses become large losses, which is more important to those of us who hold smaller accounts!
Rev Dr Doris Buchanan Johnson

Doris Buchanan Johnson

Sent from my iPhone

Doris Cundiff — Jun 11, 2026
Subject: S7-2026-15 Comment From: Doris Cundiff Affiliation: Jun. 11, 2026 KEEP quarterly reporting!!!

And quit changing things to the detriment of yhe nation but benefit for the rich. Do hour dang DUTY. You serve the constitution not a poliyical party or any leader! Clean yourself up.

Doris Perry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Doris Perry Affiliation: Jun. 11, 2026 You should not be allowed to hide anything!

Doris Rogers Dreibelbis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Doris Rogers Dreibelbis Affiliation: Jun. 11, 2026 I prefer the Quarterly Reports to keep on top of my portfolio.

Sent from Doris' iPad 😸

Dorothy Martin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dorothy Martin Affiliation: Jun. 11, 2026 This is bad for investors. Transparency is important. There’s already a problem with insider trading and this would certainly make it worse.

Dorothy Martin

Sent from my iPad

Dorothy Fletcher — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dorothy Fletcher Affiliation: Jun. 11, 2026 To the SEC
I am not in favor of less transparency for companies or for companies to report only 2 times a year.
Dorothy Fletcher, Redmond, WA
June 10, 2026

Sent from my iPhone

Dorothy van Rhijn — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Dorothy van Rhijn Affiliation: Jun. 11, 2026 I oppose changing reporting to every 6 months. Americans have the right to see the details affecting their investments at least quarterly. This is especially important to seniors.
Dorothy van Rhijn, CT

Dot Tedeschi — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dot Tedeschi Affiliation: Jun. 11, 2026 American people have been screwed enough by this administration no more special treatment for the wealthy ……. While

beating down and
Thievery of the American people!

Do not allow this to happen!

Sent from my iPhone

Dotty Jurek — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dotty Jurek Affiliation: Jun. 11, 2026 What logical reason is given for the change, other than attempting to cover or slow the appearance of the economic crisis? Keep the quarterly reports to avoid upsetting the investing population. The old saying is still true, “If it’s not broke, don’t fix it.”

Sent from my iPhone

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doug beard — Jun 11, 2026
Subject: S7-2026-15 Comment From: doug beard Affiliation: Jun. 11, 2026 As an american it greatly disturbs me that the rich seek to get richer- what good will that money do in their hands when children are going malnourished

Sent from my iPhone

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doug cooper — Jun 11, 2026
Subject: S7-2026-15 Comment From: doug cooper Affiliation: Jun. 11, 2026 This is so wrong. Benefits insiders at the expense of small investors.

Yahoo Mail: Search, Organize, Conquer

Doug O’Connor — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Doug O’Connor Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I need as much transparency as possible to help me invest and trade intelligently. I am an active duty servicemember, and my TSP retirement account's success is threatened by your new rule proposal, S7-2026-15. Please help us all stay informed about the publicly traded assets we invest in and do not approve this rule.

SSG O'Connor

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douglas molt — Jun 11, 2026
Subject: S7-2026-15 Comment From: douglas molt Affiliation: Jun. 11, 2026 Douglas Molt
Senior Tax Analyst

Quarterly reports help me determine how much I need to put into my IRA to avoid being taxed on my social security due to earnings from being a tax advisor.

Douglas Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Douglas Smith Affiliation: Jun. 11, 2026 What. The. Actual. F**k? Obfuscation of financial records for any additional period of time means an obfuscation of the truth which WILL lead to an erosion in the confidence of our financial sector. If you want the strength of our entire country eroded, look no further than this measure.

Sent from my iPhone

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dpicmck — Jun 11, 2026
Subject: S7-2026-15 Comment From: dpicmck Affiliation: Jun. 11, 2026 I would actually like it monthly, so no way is every 6 months acceptable.

Dianne

Dr. Kenneth E. Robertson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dr. Kenneth E. Robertson Affiliation: Jun. 11, 2026 Please continue the quarterly Q10 reporting. It's the only method of transparency for stockholders among the businesses in the stock market.

Dr. Kenneth E. Robertson
Pendleton, IN

Sent from my iPhone

Dreux Andrews — Jun 11, 2026
Subject: KEEP QUARTERLY REPORTING From: Dreux Andrews Affiliation: Jun. 11, 2026 Dreux Andrews
Analyst
Quarterly reporting helps companies stay honest and keep investors informed.

DRIZ — Jun 11, 2026

Subject: S7-2026-15 Comment From: DRIZ Affiliation: Jun. 11, 2026 People , especially retirees need to see what is happening with their investments more often than twice a year .

Duncan Perron — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Duncan Perron Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As a retail trader, I am writing to strongly oppose the proposal to make quarterly financial reporting optional. For regular individuals who actively manage their own portfolios, official quarterly disclosures are not a luxury—they are an essential tool. We do not have the direct corporate access, multi-million dollar data feeds, or army of analysts that major Wall Street institutions enjoy. We rely on standard, predictable, and timely SEC filings to level the playing field. Taking away quarterly updates and leaving a massive six-month gap creates a dangerous information vacuum that directly increases trading risk for everyday investors.
The choices I make in the market have real-world consequences for my family. The capital I risk is meant to secure our future, build stability, and provide for my loved ones. To make the best possible investment decisions for their well-being, I need consistent visibility into a company's financial health, debt, and cash flow. Cutting that transparency in half blindfolds independent traders and severely damages the trust and integrity of our trading community. Main Street deserves equal access to information; please preserve mandatory quarterly reporting.

Dwain Ward — Jun 11, 2026
Subject: S7-2026-15 Comment From: Dwain Ward Affiliation: Jun. 11, 2026 Absolutely no.
As an investor I want to see what's being done with my money every quarter, not twice a year.
We've seen what happens when companies skirt the reporting requirements (Enron) and making it every 6 months will only make it worse and destabilize the market.

Dylan Hensley — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Dylan Hensley Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
absolutely ridiculous. Do not make this change as someone who works for an RIA and is a CFP

E. Villalobos — Jun 11, 2026
Subject: S7-2026-15 Comment From: E. Villalobos Affiliation: Jun. 11, 2026 Stop the shady practices of this government and their sponsors. Continue quarterly reporting or get out.
Eng. Evelyn Marquez, retired

Yahoo Mail: Search, Organize, Conquer

E.V. Banks — Jun 11, 2026
Subject: S7-2026-15 Comment From: E.V. Banks Affiliation: Jun. 11, 2026 We find quarterly reports very helpful and DEFINITELY want those to continue. Regular full disclosure is VERY IMPORTANT. Please stay the course!

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ecnal123 — Jun 11, 2026
Subject: S7-2026-15 Comment From: ecnal123 Affiliation: Jun. 11, 2026 Why is the SEC out to screw regular investors? All while helping corporations and the ultra-wealthy get special breaks that could cost us millions if not more. We need transparency so like those aforementioned parties we can make informed decisions on corporate stock or funds we hold. Tired of Congress and the ultra-wealthy having unfair advantages L.S Breiman NW Territory Sales Manager

Sent from my Galaxy

Ed Hassler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ed Hassler Affiliation: Jun. 11, 2026 Unless the SEC has a new focus of hiding accountability for the 1%, financial results should maintain quarterly reporting. This is a time where the SEC has the power to reinforce our betray trust of the general public; while some firms might be attempting to state that quarterly reporting is onerous, it has been the standard for many decades. Moving away from it for ease of the corporations resulting in lower oversight can only serve to profit the C suites of large companies. In response many will likely reduce staffing in accounting to raise profits for the company directors.

Less oversight will result in greater complacency and violations of regulations. Reducing oversight also makes it more likely that a further reduction will be requested all for the benefit of the C suite and above.

Ed Hassler, Prosthetist/Orthotist multinational publicly held corporation. This matters as both a field level employee and significant retail investor as it reduces the accountability of corporate officers.

Ed Kliska — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ed Kliska Affiliation: Jun. 11, 2026 Please keep Quarterly Reporting. Evidence shows that there are higher returns to investors, such as myself, with quarterly reporting.

EDWARD D KLISKA
21320 N 56TH ST UNIT 1173
PHOENIX AZ 85054-5412
(602) 399-3282

Ed Walsh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ed Walsh Affiliation: Jun. 11, 2026 I depend on my IRA funds in retirement. I want and demand a monthly accounting of my IRA funds.

Edie Hanahan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Edie Hanahan Affiliation: Jun. 11, 2026 Quarterly reporting should be maintained. Six months is too long a time frame in which things can be hidden from view when decisions need to be made.

Sent from my iPhone

EDWARD LARKIN — Jun 11, 2026
Subject: Comment on S7-2026-15 From: EDWARD LARKIN Affiliation: Jun. 11, 2026 I like getting the figures quarterly, and I hope that stays.

Inviato da iPhone

Edward Pospiech — Jun 11, 2026
Subject: S7-2026-15 Comment From: Edward Pospiech Affiliation: Jun. 11, 2026 Stop this blatant gift too companies. If they are public, they should be public all the time. There's no need for them to hide their financial records from the investors nor the public.

Edward Po
Physician Assistant

Edward

Edward Rollins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Edward Rollins Affiliation: Jun. 11, 2026 KEEP QUARTERLY REPORTING.
THANK YOU.
redacted

Edwin Gierut — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Edwin Gierut Affiliation: Jun. 11, 2026 Quarterly reporting gives investors a much more timely and accurate picture of how a company is performing. Six month reporting will bring more volatility to the market. NOT an intelligent proposal.

Edwin J. Gierut

Eileen Aird — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eileen Aird Affiliation: Jun. 11, 2026 Do not give companies more opportunity to hide what is going on. It particularly disadvantages the public who will how even less of an idea of what is happening.

Eileen Aird
redacted
Sent from my iPad

EILEEN CUMMINGS — Jun 11, 2026
Subject: S7-2026-15 Comment From: EILEEN CUMMINGS Affiliation: Jun. 11, 2026 The stock market is not a private club for insiders. Companies have to report Quarterly.

Sent from my iPhone

Eileen Ferre — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Eileen Ferre Affiliation: Jun. 11, 2026 The government's lack of oversight has created financial disaster in this country. The last go around of no banking oversight caused the 2006 crash of this country's economy. Had the oversight not been loosened, the disaster would not have happened. I was widowed in 2007 and lost my home. I couldn't find a job for over a year, it was a personal disaster, but this country suffered even more. Quit trying to steal money, do as you tell us to do, go out and earn it.

Eileen Utecht — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eileen Utecht Affiliation: Jun. 11, 2026 Absolutely….”NNNOOOO”!!!! There must be transparency so they cannot pull unlawful buys and sales and hostile take overs without shareholders, government watchdog and investors knowing!!!

Elaine — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine Affiliation: Jun. 11, 2026 I will take all my investments out if I feel that they are compromised by having the books of companies open every 6 months. I want to know what the status of my investments is. Keep the quarterly checks.

Elaine Bowman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Elaine Bowman Affiliation: Jun. 11, 2026 Quarterly reporting !!!! 👍

Sent from my iPhone

Elaine Holst — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine Holst Affiliation: Jun. 11, 2026 Are you trying to benefit insidera or what is the point of this move? Please keep reports as often as possible. Elaine Holst

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Elaine Lanni — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine Lanni Affiliation: Jun. 11, 2026 Quarterly reports are a must. Transparency please!

Elaine McLau — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine McLau Affiliation: Jun. 11, 2026 There is no apparent evidence that there is a benefit to INVESTORS. The SEC proposal must be able
show that "going blind" is SIGNIFICANTLY useful to investors. Given the corruption of the Trump administration, making this change seems likely as another wayto hide relevant facts from investors. Do NOT ALLOW THIS CHANGE TO HAPPEN

Elaine Menard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine Menard Affiliation: Jun. 11, 2026 Elaine Menard Paraeducator

I am opposed to this change because it would allow unscrupulous company executives the ability to operate illegally without oversight from the public. Many of us, although we have paid into Social Security, will have to depend on our investments to help us through retirement years.

It is the job of the SEC to shine the light into the dark spaces of publicly traded companies. While I appreciate the notion of less government, commerce drives the world. As it is 1% of the people own over 95% of the world's financial resources.

The SEC provides oversight and protections for everyone. They make companies prove what is going on financially and allow investors insight into how to invest their precious financial resources. The SEC keeps companies honest because the government shines a light on them and makes them prove what they say is true with verifiable data.

The SEC is supposed to protect all of us. There are so many more people than there are publicly traded companies. Do not be afraid to do your job and stand up to those who would lie and cheat even the small children that I teach. Protect the consumers and citizens who depend on transparency and honesty in reporting. Keep the reports quarterly.

Sincerely,
Elaine H Menard

Elaine Williams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elaine Williams Affiliation: Jun. 11, 2026 As an investor I have grown to depend on knowing what my account is worth quarterly and getting published documentation of that should be a minimum. My preference would be monthly. Registered Investment advisors also get paid a fee quarterly, tied to quarterly reports, to supervise these accounts and it would be a financial hardship to only receive the larger fee twice a year. I vote an emphatic no on this change. Leave well enough alone.

Sent from my iPhone

Elana Muehleip — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elana Muehleip Affiliation: Jun. 11, 2026 There certainly are costs associated with quarterly 10-Q filings. However, that should NOT overshadow critical financial information being provided to investors. Keep the quarterly 10-Q as a requirement!
Thank you,
EK

Sent from my iPhone

Elena Casscles — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elena Casscles Affiliation: Jun. 11, 2026 I believe quarterly reports are important for monitoring both my accounts and the businesses that I invest in. I am not in favor of changing the when we receive reports.

Sent from my iPhone

Elena Eidelberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elena Eidelberg Affiliation: Jun. 11, 2026 Absolutely not, NO!

Elizabeth Gould Abate — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Gould Abate Affiliation: Jun. 11, 2026 There is no good reason to hide the financial performance of businesses for six months from the Public! Quarterly has worked just fine. It’s not broken. There is nothing to fix.

But there’s plenty to hide if you’re a big business!

Just stop!

A sincerely concerned, homeowning working American!

Mrs. Elizabeth Gould Abate

Elizabeth Aguiar — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Aguiar Affiliation: Jun. 11, 2026 Less transparency comes with lower returns and lower valuation. The average investor (me) would be the loser.

Elizabeth Aguiar
Retired
Gilbert, AZ

Get Outlook for iOS

Elizabeth Blasko — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Blasko Affiliation: Jun. 11, 2026 E Blasko retired. All information about public companies concerning their finances should be available quarterly otherwise losses could happen and hurt investors and there would be losses without possible recovery.

Elizabeth Burling — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Burling Affiliation: Jun. 11, 2026 Medical Laboratory Scientist.

The trading markets need the transparency of quarterly financial information to make informed investment decisions.

The SEC has mandated a quarterly reporting rule for the past 56 years.

We've seen what happens when they rolled back that rule in 1955 and we don't want to repeat it.

The real question is who's getting paid to roll back that rule now and who benefits?

The SEC owes it to the American Investor to choose transparency.

1860s
U.S. railways report gross earnings monthly, sometimes weekly.

1889
The Wall Street Journal prints Western Union's quarterly revenue.
Timely disclosure, 45 years before the SEC even existed.

1931
63% of NYSE companies report quarterly earnings.

1939
The New York Stock Exchange requires most listed firms to report quarterly.

1955 THE EXPERIMENT BEGINS
The SEC steps in. Companies are required to report only twice a year.
For fifteen years, American investors get half the information.

1970 COURSE CORRECTED
The SEC changes course and mandates quarterly reporting, the rule we've kept ever since. "The trading markets should have the benefit of quarterly financial information."SEC RELEASE NO. 34-8683 · SEPT. 15, 1969

Today THE EXPERIMENT RETURNS?
The SEC proposes letting companies go back to reporting just twice a year.
Fifty-six years of quarterly transparency, now on the table.

Sent from my iPhone

Elizabeth Cameron — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Cameron Affiliation: Jun. 11, 2026 They should absolutely NOT GO TO 6 mo filings. They have been making money on quarterly filings. 6 months allots too much time to hide thing and could be detrimental to investors.

Sent from my iPhone

Elizabeth Dix — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Dix Affiliation: Jun. 11, 2026 What we need now is more disclosure not less. Truth is light and let the light shine.

Elizabeth Garfunkel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Garfunkel Affiliation: Jun. 11, 2026 The SEC is

supposed to protect investors. Requiring quarterly reports helps prevent insider trading and protects our retirement investments. Markets do better when quarterly reports are required.

Elizabeth Garfunkel
Chapel Hill, NC

Elizabeth Hariison — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Hariison Affiliation: Jun. 11, 2026 Investors and analysts need to see quarterly earnings. Full stop. It ain't broke, so don't try to fix it.
Keep the quarterly reports. They are needed.

Elizabeth Herten — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Herten Affiliation: Jun. 11, 2026 I'm a retired grandma, and a former government employee. As public servants we owe the people we work for honesty, accountability and transparency.

Elizabeth Lobo Retired Healthcare Professional — Jun 11, 2026
Subject: File No. S7-2026-15 From: Elizabeth Lobo KEEP THE LAW AS IT IS!!!! Why should they be given a free pass to cheat more than they already do???? They think they are above the law and can change any law at their will on a whim. And they have the GALL to talk about "entitlements" when it comes to senior's Social Security or the poor, Social Services, when they are actually making sure they are the most "entitled" of all. It is an abomination!!! They should all go to prison!!! Elizabeth Lobo, Retired Healthcare Professional Arlington WA

Elizabeth Martin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elizabeth Martin Affiliation: Jun. 11, 2026 Elizabeth Martin, Series 7, 9, 10, 63 registered and 11 years writing training for Merrill Lynch, I also reported charge offs and filings for a credit card company in the 90's. Well aware of what this change really means to the average investor. KEEP REPORTING QUARTERLY. With the corruption in the entire government, be the people who do the right thing. Have integrity. Thank you.

Elizabeth Martin

Sent from my iPhone

ELIZABETH WATTS — Jun 11, 2026
Subject: Comment on S7-2026-15 From: ELIZABETH WATTS Affiliation: Jun. 11, 2026 Stop the insanity! There is a reason earnings are reported quarterly. Do not change this system!

Sent from my iPhone

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elklectic — Jun 11, 2026
Subject: S7-2026-15 Comment From: elklectic Affiliation: Jun. 11, 2026 Fraud seems to be becoming common. Let’s not open a door for the dishonest to walk through.

Sent from my iPad

Ellen Harrington — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ellen Harrington Affiliation: Jun. 11, 2026 Ellen Harrington, recently retired. I want the quarterly reports to continue. I don’t trust you.

Sent from my iPhone

Ellen Beery — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ellen Beery Affiliation: Jun. 11, 2026 Ellen Beery, retired, with retirement funds that get invested in public funds and do not want to see them undermine by more corruption by companies. Reports every three months should not change!

Sent from my iPhone

Ellen Hoobler — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ellen Hoobler Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

Investors need and deserve quarterly reports. Please don't change the existing rules.

Ellen Lasseter — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ellen Lasseter Affiliation: Jun. 11, 2026 Ellen Lasseter, retired. I worked in banking for 30 years—being held accountable and allowing fewer ways to mismanage funds makes institutions strong . Transparency. I am on a fixed income and can’t afford a rollback to the 50’s.

Sent from my iPhone

Ellen Merritt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ellen Merritt Affiliation: Jun. 11, 2026 Enough! When do you ever have enough??? Never. So stop this. We're struggling and starving already and soon you won't have any customers left. Maybe that might change your mind.

Ellen Peterson — Jun 11, 2026

Subject: S7-2026-15 Comment From: Ellen Peterson Affiliation: Jun. 11, 2026 Please keep the current reporting rules as it is. It's is a challenging time for seniors to lose any more trust in our institutions. More transparency not less..
Thank you,
Ellen Peterson

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ellen phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: ellen phillips Affiliation: Jun. 11, 2026 These days we need more transparency, not less

Sent from my iPhone

Ellen Sweeney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ellen Sweeney Affiliation: Jun. 11, 2026 Just look at who this change will benefit. Not me, not my coworkers. Times are tough enough already. Please don't eliminate quarterly reporting.

Thank you.

Ellen Sweeney, Redding, CA

Until he extends his circle of compassion to all living things, man will not himself find peace. —Albert Schweitzer

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ellie cordell — Jun 11, 2026
Subject: S7-2026-15 Comment From: ellie cordell Affiliation: Jun. 11, 2026 To whom it may concern,

This rule change is wrong and will only increase the wealth gap for people.

Sincerely,

A concerned American

Sent from my iPhone

Elvia Marquez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Elvia Marquez Affiliation: Jun. 11, 2026 I work for my retirement; it will not be hidden from me. Such actions only make the intentions questionable.

Emelia Mercado — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Emelia Mercado Affiliation: Jun. 11, 2026 Keep Quarterly reporting. There is enough turmoil in the world without have to worry about dwindling savings and our children and grandchildren's futures. Stop making it easy for companies to be corrupt.
Emelia Mercado
Byron, Georgia

Emilie Grimes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Emilie Grimes Affiliation: Jun. 11, 2026 Keep it Quarterly!! I am Retired and my retirement is in the market!! Emilie Grimes

Sent from my iPhone

Emilio Reynoso — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Emilio Reynoso Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

Changing this rule is giving too much space for malpractice. We need this, we need lean companies in the market. Not shadows

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EMILY DOCIMO — Jun 11, 2026
Subject: S7-2026-15 Comment From: EMILY DOCIMO Affiliation: Jun. 11, 2026 Keep sending reports, please!!!!!

Sent from my iPhone

Emily Natale — Jun 11, 2026
Subject: Keep it quarterly From: Emily Natale Affiliation: Jun. 11, 2026 Reporting absolutely needs to be kept quarterly to allow investors and the public insight into business practices and health. Did we learn nothing from Enron. This change could devastate the stock market. KEEP IT QUARTERLY!!

Emily Natale (SUP) — Jun 11, 2026
Subject: S7-2026-15 Comment From: Emily Natale (SUP) Affiliation: Jun. 11, 2026 Reporting absolutely needs to be kept quarterly to allow investors and the public insight into business practices and health. Did we learn nothing from Enron. This change could devastate the stock market. KEEP IT QUARTERLY!!

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Emily Thomasson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Emily Thomasson Affiliation: Jun. 11, 2026 Report a should be given quarterly!

Eric Remington — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eric Remington Affiliation: Jun. 11, 2026 I am a retired person who is invested in the markets. I wholeheartedly reject going from quarterly to semi annual reporting.

Eric Remington
redacted

Eric Andrews — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Eric Andrews Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Informed investors is a cornerstone to retail investing in the United States. To spontaneously make a rule like this which essentially blindfolds millions of Americans from keeping informed is extremely unamerican. I'm disgusted that this email is even necessary.

Eric Breniman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eric Breniman Affiliation: Jun. 11, 2026 A quarter is a quarter, and quarter it shall stay.

Sent from my iPhone

Eric Lundgren — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eric Lundgren Affiliation: Jun. 11, 2026 Trust but verify. Monitoring your investments is due diligence. Quarterly reviews are a minimum

Yahoo Mail: Search, Organize, Conquer

Eric Richter — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Eric Richter Affiliation: Jun. 11, 2026 I do not support changes to financial disclosures and reporting. In an era when data is easier to gather and present than ever, there’s no justification for these changes. It’s simply bad practice. Do not weaken our country with bad policy. Thank you.

Get Outlook for iOS

Eric Schweitzer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eric Schweitzer Affiliation: Jun. 11, 2026 To prevent fraud I urge you to keep financial reporting quarterly.

Sincerely,
Eric Schweitzer

Erica Miller — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Erica Miller Affiliation: Jun. 11, 2026 I am retired, living on Socisl Security income and investments. I want quarterly corporation reports to continue. When I worked, I had to make quarterly reports and I saw what happens when there is reduced accounting: increased losses, reduced productivity and lack of transparency. Less reporting allows errors to creep in more easily and more secrecy. I want to know what my investments are up to. Please do not reduce quarterly reporting. Thank you.
Sincerely, Erica Miller

E Miller
mobile communications

Erich Ackermann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Erich Ackermann Affiliation: Jun. 11, 2026 To whom it may concern,
Please keep the quarterly reports! It is not fair to us common folk! For some reason this smells like deception?

Sent from my iPhone

Erich Rupprecht — Jun 11, 2026
Subject: S7-2026-15 Comment From: Erich Rupprecht Affiliation: Jun. 11, 2026 Please do not do this. Transparency is so important for the trust that underlies financial markets and people!s in investing their savings.

Regards, Erich Rupprecht Mobile redacted

Erin Michael — Jun 11, 2026
Subject: S7-2026-15 Comment From: Erin Michael Affiliation: Jun. 11, 2026 I do not support a change allowing
companies to hide their earnings 6 months at a time. We have seen what happens when companies

are unregulated like Enron.

Sincerely
Erin Michael RN

Get Outlook for Android

Erin Wildman — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Erin Wildman Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly statements should be the absolute minimum. In fact, more information and context should be provided on the current statements rather than trying to reduce transparency and reduce reporting requirements. This proposal to reduce reporting can only hurt the investing public when it's already disadvantaged with slower tech and less access to research and resources to make appropriate investment choices compared to institutional investors. There is no reason to reduce reporting to less than quarterly reports.

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ernie infante — Jun 11, 2026
Subject: S7-2026-15 Comment From: ernie infante Affiliation: Jun. 11, 2026 Unbelievable another way to screw the middle class. It’s hard enough to play when the playing field is level, but this another ploy of the Trump regime to cover their fraud

Sent from my iPad

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escherblacksmith — Jun 11, 2026
Subject: S7-2026-15 Comment From: escherblacksmith Affiliation: Jun. 11, 2026 Tom Barnett — this is a terrible idea, more transparency is necessary, not less

--Mobile escherblacksmith is mobile-

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est10 — Jun 11, 2026
Subject: S7-2026-15 Comment From: est10 Affiliation: Jun. 11, 2026 Tell the Democrats to stop stealing from us. End this.

Sent from my Galaxy

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estherlangmft — Jun 11, 2026
Subject: S7-2026-15 Comment From: estherlangmft Affiliation: Jun. 11, 2026 NO! NO! NO! There NO reason to change the standard of quarterly reporting. Investors have a right to know on a timely basis....Companies don't get to hide their problems!

Sent from my Galaxy

Ethan Dorr — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Dorr Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
The SEC proposed a rule that would cut corporate financial reporting from every quarter to every six months, which is not in the best interest of household investors. If passed, household and retail investors will get half as much information as they have today about the companies they invest in. Institutional investors and insiders will find other ways to stay informed. This puts household/retail investors at a further disadvantage.
I encourage the SEC not to move forward with this proposed rule.
Ethan B. Dorr

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etroxell — Jun 11, 2026
Subject: S7-2026-15 Comment From: etroxell Affiliation: Jun. 11, 2026 The investing public depends on SEC to ensure accuracy and public dissemination of company financials. Undermining that confidence, particularly in these fraught political and technological times, would be catastrophic.

Evan Carolan — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Evan Carolan Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Please don't do this, I want to be an informed investor, I like quarterly reporting

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Evan Crawford — Jun 11, 2026

Subject: My view on Rule S7-2026-15 From: Evan Crawford Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Shifting to biannual disclosures puts us retail investors at a significant handicap as we rely heavily on this financial information unlike firms who are able to continuously research investments. And as the previous 2 quarters have displayed, the there can be significant volatility within quarters, especially as our economic outlook continues to shift.

Eve Marie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Eve Marie Affiliation: Jun. 11, 2026 This is completely against any common sense benefit to the public.
Please vote no!

F. M. — Jun 11, 2026
Subject: S7-2026-15 Comment From: F. M. Affiliation: Jun. 11, 2026 I want my reports quarterly. Stop changing the rules to favor wallstreet .

Fahjah Fajitas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fahjah Fajitas Affiliation: Jun. 11, 2026 Are you out of your ever loving minds! Quarterly! At minimum! It's already set up and flows that way! Do NOT change it!

Faith Pincus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Faith Pincus Affiliation: Jun. 11, 2026 You are so corrupt. If you pass this, it will be undone the second year out of power. Enough is enough.

Faith Pincus

Sent from my iPhone with insane, but sometimes funny, auto correct habits

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Fay Thompson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fay Thompson Affiliation: Jun. 11, 2026 Please 🙏 keep the Quarterly information!!! Sometimes one our banks 🏦 don't have them ready on time for Quarterly now and that drives me Nuts. We have a right to know Quarterly!!! Now that we are Retired, we need to plan for large withdrawals for improvement and important investment for us. Thank You for Reading our Comment!!! Fay and Kevin Thompson.

Sent from my iPhone

Faye Barnes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Faye Barnes Affiliation: Jun. 11, 2026 I don't want to be left in the dark about my finances. I want to continue to get quarterly reports so that I can adjust

accordingly. It is the best thing for my financial wellbeing. It don’t think big companies should determine this for me. Transparency is key.
Thanks,
Faye Barnes

Feather Redfox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Feather Redfox Affiliation: Jun. 11, 2026 I don't even get retirement from the college where I worked for 12 years. I can't afford to have somebody else making the money I should be making off of the little bit of money I have saved. This is absolutely not fair and not right I am Feather Redfox, taught at York college of Pennsylvania for 12 plus years, And a number of other jobs as well as selling my artwork. I am now 83 and retired living only on money from social security and what my children and husband can pcontribute. At some point I will need the bit of money I still have saved to help care for myself when I am unable to live alone And there is not nearly enough.

Felicity Harmony — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Felicity Harmony Affiliation: Jun. 11, 2026 No! In this day and age of instantaneous information processing, why on earth would you choose to return to 1950's era reporting? Unless it is for nefarious reasons? Are you trying to allow companies to potentially bankrupt my life savings? I'm a 71 year old widowed nurse who has worked hard and scrimped, saved, and done without my entire working career so I could support myself in my old age. Now you want to make it harder for me to oversee and manage my investments? NO! PLEASE NO!

Missy Masterson Hale, RN, LVT, PLNC

Missy Masterson Hale, RN, LVT, PLNC
Nurse Assessor/Care Mgr., Geriatrics

PROTECTED HEALTH INFORMATION NOTICE PRIVACY WARNING
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transmission in error, please notify the sender by return email and delete the message and attachment(s) from your system.

Felipe Contreras — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Felipe Contreras Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I oppose Rule S7-2026-15. Reducing reporting frequency from quarterly to semiannual disclosures weakens transparency and increases information asymmetry between institutional and retail investors.
At a time when newly public companies are being considered for faster inclusion in major indexes, reducing the amount of information available to investors moves the market in the wrong direction. Millions of Americans invest through index funds and rely on timely, standardized disclosures to make informed decisions.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Less disclosure and less visibility do not advance those objectives.
Retail investors need greater transparency and accountability from public companies, not less. The SEC should preserve quarterly reporting standards and prioritize investor protection over reducing reporting obligations.

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flmustang65 — Jun 11, 2026
Subject: S7-2026-15 Comment From: flmustang65 Affiliation: Jun. 11, 2026 kindly keep it every 3 mths. or monthly! no to your purposed change...
thank u
tracey duncan

Sent from my Galaxy

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forrest yates — Jun 11, 2026
Subject: S7-2026-15 Comment From: forrest yates Affiliation: Jun. 11, 2026 ARE YOU GREEDY PRICKS? OBVIOUSLY YOU ARE. CUT THE CRAP

Fran Hershey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fran Hershey Affiliation: Jun. 11, 2026 I believe this will not benefit the American people. Companies should be held accountable to the current standards. Our retirement account is keeping us afloat. Letting companies hide for
6 months can only hurt those who need it the most.

Fran Hershey '- retired

Sent from AT&T Yahoo Mail on Android

Frances Delinko-Peters — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frances Delinko-Peters Affiliation: Jun. 11, 2026 Terrible concept to not have quarterly reports
Dangerous. Sets up companies and management for malfeasance

Sent from my iPhone

Frances Delinko-Peters — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frances Delinko-Peters Affiliation: Jun. 11, 2026 Terrible concept to not have quarterly reports
Set up management for malfeasance. Keeps owners/shareholders in the dark and corporations have limited oversight

Sent from my iPhone

Frances Seger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frances Seger Affiliation: Jun. 11, 2026 A decrease in reporting serves no one but those who are looking to keep retail investors in the dark. Please consider those investors who rely on quarterly reporting to stay informed on the performance of their hard-earned money and their future wellbeing. Thank you.

Frances Seger

Frances Westfaul — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frances Westfaul Affiliation: Jun. 11, 2026 I want quarterly reporting! Six months is too long not knowing what is happening with my accounts!

Sent from my iPad

Frances Wilson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Frances Wilson Affiliation: Jun. 11, 2026 Good afternoon. I am a retired educator in Texas. I urge the SEC to keep the current reporting requirements in effect. My savings are not large, in spite of working since the age of 15, There are hundreds of thousands of Americans like me, who have worked for decades to be able to invest modest amounts for use in our retirement. With the threats to Social Security and Medicare becoming more likely, we cannot afford to lose access to timely, accurate information from the SEC.

Thank you for your consideration.
Frances Wilson

Francine Levine — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Francine Levine Affiliation: Jun. 11, 2026 Only this current administration has Bern so rapacious and uncaring about everything thst matters to us.

Francis Curran — Jun 11, 2026
Subject: S7-2026-15 Comment From: Francis Curran Affiliation: Jun. 11, 2026 Keep my quarterly reports the same as they have been since the inception of my initial purchase. Don't change anything.

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francis fiore — Jun 11, 2026
Subject: S7-2026-15 Comment From: francis fiore Affiliation: Jun. 11, 2026 Leave it alone quarterly works fine

Sent from my iPhone

Francisco Camou — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Francisco Camou Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Implementation of this policy would be a violation to the people these services are intended to protect. Limiting access to information about individual's own finances is unconstitutional, and unamerican.

Frank Brown — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Frank Brown Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

Stripping investors of information on our holdings only stands to make it more difficult for us to manage portfolio performance and increase the liklihood of corperate fraud. This is an astoundingly short-sighted and stupid proposal that highlights how far the SEC has fallen from its mandate.

Frank Lucas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frank Lucas Affiliation: Jun. 11, 2026 Keep it required for Quarterly Reporting!

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frank rehill — Jun 11, 2026
Subject: S7-2026-15 Comment From: frank rehill Affiliation: Jun. 11, 2026 KEEP the quarterly reporting! Government is shabby as is

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Frank Walters — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Frank Walters Affiliation: Jun. 11, 2026 My name is Franklin Walters, I'm a community college instructor in North Carolina. I do not want less accountability from the companies whose stock values will determine whether or not I will be able to retire, I want more, but the least you should do is maintain the market accountability that is already in place and has proven successful over decades. Please keep the quarterly reporting requirements in place so that ordinary working Americans like me can know the status of their investments.

Sent from my iPhone

Frankie Nicoletti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Frankie Nicoletti Affiliation: Jun. 11, 2026 I work in fintech. Shame on you for even considering this.

Fred Moore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fred Moore Affiliation: Jun. 11, 2026 Quarterly reporting is a minimal requirement and should remain. Keeping track of how the economy is impacting my own economic status is more important in my retirement years with a more fixed income. The strong market in recent years has kept things stable for me, but with costs rising I need to keep aware of what else is going on. Fred Moore, retired

Sent from my iPhone

Fred Hauck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fred Hauck Affiliation: Jun. 11, 2026 We need to get financial information sooner! Don't change the rules to let companies file every 6 months!

Sent from my iPhone

Fred Higgins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fred Higgins Affiliation: Jun. 11, 2026 Eliminating quarterly reporting is an outrageous attack on investors ability to manage their equity!

Fred Vitale — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Fred Vitale Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: without these reports we won't know the philosophy , strategy,

accomplishments or risks of the investment. Please do not get rid of quarterly reporting.

Fred vitale

Fred Wolfmeyer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Fred Wolfmeyer Affiliation: Jun. 11, 2026 Are you serious? Talk about fraud and cheating, this jut opens a Pandora's box so these corporations can cheat, lie, and only get wealthier without consequences. I say NO!
Frederick Wolfmeyer
Sent from my iPhone

Frederick Reeve — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Frederick Reeve Affiliation: Jun. 11, 2026 Fred Reeve, Q.C. Tech, Trufant, Michigan If History proves that our economy took a hit by lower investment returns thus causing the average American to have a lower standard of living why do we want to repeat history, h-m-m-M-M-M? Keep Quarterly reports, Do Not change to biannual reports. Thank you

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Fredericka King — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Fredericka King Affiliation: Jun. 11, 2026 Keep the reporting system as it is. We do not want to go backwards.

Fredericka A. King

The truth is like a lion, you don't have to defend it. Let it loose; it will defend itself. Augustine of Hippo

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Gail Alan Elis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Alan Elis Affiliation: Jun. 11, 2026 What is the SEC trying to hide?

Sent from my iPhone

Gail Dubin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Dubin Affiliation: Jun. 11, 2026 Gail Dubin, retired. This is a very wrong and bad idea. No one can hide behind a wall and keep their information secret. Im

against it.

Gail Baker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Baker Affiliation: Jun. 11, 2026 Keep the quarterly reports. A.Baker

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Gail Nason — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Nason Affiliation: Jun. 11, 2026 What have they got to hide?

Sent from my iPhone

Gail Rekers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Rekers Affiliation: Jun. 11, 2026 Hiding corporation and company records for 6 months is the definition of corruption. Keep things as they are now.

Let justice flow down like water and righteousness in an ever
flowing stream. Amos 5:24

Gail Singler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Singler Affiliation: Jun. 11, 2026 Gail Jagiella Singler Investor
I am retired and rely on quarterly reports to guide my retirement investments and make changes. This is idea is to allow corporations to manipulate and not be honest.

Gail Young Dornstreich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gail Young Dornstreich Affiliation: Jun. 11, 2026 Keep the quarterly accounting. Our investments and pension depend on having accuracy more than twice a year.

Gail Dornstreich

Sent from my iPhone

Gaila Crouch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gaila Crouch Affiliation: Jun. 11, 2026 Quarterly is a protection for everyone!

Gale Fralin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gale Fralin Affiliation: Jun. 11, 2026 I demand that quarterly reporting be required. We, as a country, need companies to remain transparent.
Gale Fralin
Mt. Pleasant, SC

Sent from my iPhone

Gannon Sugimura — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gannon Sugimura Affiliation: Jun. 11, 2026 Semi annual reports are not enough. Anyone who invests in anything in this country wants transparency, and we need to know how our investment is doing. Keep the reports quarterly. Nothing else is acceptable.

Gannon Sugimura

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garcjj — Jun 11, 2026
Subject: Comment on S7-2026-15 From: garcjj Affiliation: Jun. 11, 2026 Why do you want less transparency, and not more? Maybe it's to hide something that would enable investors to make more informed decisions? Seems corrupt.

Gareth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gareth Affiliation: Jun. 11, 2026 The common citizen of the United States doesn't benefit from moving to a semi annual reporting schedule. The only folks that benefit are business folks, the wealthy, and those with inside information.

Sent from my iPhone

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garrett fitzpatrick — Jun 11, 2026
Subject: S7-2026-15 Comment From: garrett fitzpatrick Affiliation: Jun. 11, 2026 Keep the reporting for all my assets

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Gary Erickson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gary Erickson Affiliation: Jun. 11, 2026 Gary Erickson from South Dakota . we need to keep the reports on the timeframe they are on now. If the time frame is lengthened it will only make it difficult to manage our retirement funds. We need help in this economy not more road blocks.

Sent from my iPhone

Gary Kennedy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gary Kennedy Affiliation: Jun. 11, 2026 We need reports quarterly

Gary Kennedy
Sent from my iPad

GARY PINSEL — Jun 11, 2026
Subject: S7-2026-15 Comment From: GARY PINSEL Affiliation: Jun. 11, 2026 Gary P. / Retired. As a retired investor quarterly reporting is imperative to informed & timely decision making. 6 months between reports is too long a period of time in this fast paced, breaking news environment. KEEP QUARTERLY REPORTING!

Sent from my iPhone

Gary Sturm — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gary Sturm Affiliation: Jun. 11, 2026 Keep it Quarterly.

Yahoo Mail: Search, Organize, Conquer

Gay — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gay Affiliation: Jun. 11, 2026 More oversight of corporations is necessary right now. Not less! KEEP ACCOUNTING QUARTERLY.

There is more to good life and good living than money. Business Decisions need to include being community source for good, good for future, good for Earth.

Gay

Gay Patrick — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gay Patrick Affiliation: Jun. 11, 2026 Public markets need to keep reporting as quarterly, not a window of 6 months. This encourages people to save and grow their money.
Gay Patrick
redacted
Sent from my iPhone

Gayle Anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gayle Anderson Affiliation: Jun. 11, 2026 We actually should be able to get days online instantly. Time to catch up with the rest of the universe.

Gayle Anderson retired CEO WS Chamber of Commerce.

Gayle Anderson
Gayle5088@gmail.com
336-408-1918

“The arc of the moral universe is long, but it bends toward justice.” Dr. Martin Luther King, Jr.

Please excuse IPhone typos.

Gen Mulvihill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gen Mulvihill Affiliation: Jun. 11, 2026 Stop the six month reporting. It disenfranchise individual investors.

Gen Mulvihill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gen Mulvihill Affiliation: Jun. 11, 2026 Stop the six mo th reporting. It disenfranchise individual investors.

Genevieve Mulvihill

Gena Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gena Wilson Affiliation: Jun. 11, 2026 Yeah I already give enough and am screwed beyond whats fair this is a HUGE NO from me!!!! Quit messing with my money!!!!

Get Outlook for iOS

GENE DONGWECK — Jun 11, 2026
Subject: S7-2026-15 Comment From: GENE DONGWECK Affiliation: Jun. 11, 2026 Eliminating quarterly reporting is dangerous and will erode confidence by investors. This is a recipe for disaster.

Sent from my iPhone

Gene Earley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gene Earley Affiliation: Jun. 11, 2026 NO! It's more corruption and I won't have any part of it. I will take my money out and see how you like that. Gene Earley

Retired Pharmacist

Sent f
rom AT&T Yahoo Mail on Android

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gene plank — Jun 11, 2026
Subject: S7-2026-15 Comment From: gene plank Affiliation: Jun. 11, 2026 Rediculous!

Peace,
Gene

Georg Anne Lindy — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Georg Anne Lindy Affiliation: Jun. 11, 2026 Georg Anne Lindy, retired, New York, this is a rediculous idea we are to be moving forward not backwards

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George Jurgensen — Jun 11, 2026
Subject: S7-2026-15 Comment From: George Jurgensen Affiliation: Jun. 11, 2026 I've invested since my teen years. Now retired and 61. I've always relied on quarterly reports to understand how the company is progressing, especially technology companies. And to understand ehat management anticipates from here. Taking this away is irresponsible and border line insane. And yes, i'm CFA background.

George Jurgensen

George Philip — Jun 11, 2026
Subject: S7-2026-15 Comment From: George Philip Affiliation: Jun. 11, 2026 Do not allow this. If anything corporations need more financial scrutiny and checks. They are already getting such favorable benefits in tax filings. This will rob Americans who invest while ceo’s can walk away richer before the stocks drop.

Sent from Gmail Mobile

George S — Jun 11, 2026
Subject: S7-2026-15 Comment From: George S Affiliation: Jun. 11, 2026 The quarterly reporting period allows investors and regulators the opportunity to get a fresh read on the health and

prospects for every listed company in the US. The only reason to go to a longer period between reports is to make the ongoing health of a given company more opaque; and what can that engender? More time for a fraudulent company to hide financial crimes. My name is george l stein and I am a global compliance and operational risk director at Bank of America. BTW, reputational risk is a real thing.

Georgene Anderson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Georgene Anderson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Important to keep the quarterly reports available. As a retail investor that information is very helpful and necessary to keep me informed. This is valuable information for me and other investors.

Gerald Bell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gerald Bell Affiliation: Jun. 11, 2026 Just another way to hide all their trades … with AInow away of life . Big trades and tendencies can no longer be hid by hedge funds and Wall Street players . Must be cutting in to their bottom lines. No other good reason!!!!!

Sent from my iPhone

Geri Wellborn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Geri Wellborn Affiliation: Jun. 11, 2026 With 1/4 reporting you all missed the Madolff mess. You need to do 1/4 reviews AND look at them for fraud AND take letters alleging criminality in the stock market seriously and investigate independently!!

Sent from my iPhone

Gerri Chaudrue — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Gerri Chaudrue Affiliation: Jun. 11, 2026 We've done this before and the results were not good for the everyday investor. Allowing companies to conceal their earnings for 6 months is harmful to the investors bottom line. The more frequent reporting requirements were instituted for good reason. Keep them!

Sent from my iPhone

Gerry Kimes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gerry Kimes Affiliation: Jun. 11, 2026 With current available technology quarterly reporting should be much easier than in the past. The only reason for eliminating quarterly reports is to reduce average investors' awareness of internal decisions. That distorts the "level playing field " for smaller investors.

Sent from my iPhone

GGgmail — Jun 11, 2026
Subject: S7-2026-15 Comment From: GGgmail Affiliation: Jun. 11, 2026 Gigi Benson, Retired from 30 years working for legal & financial institutions currently caring for senior citizens older than me. This is a country of Capitalism, which demands accountability. ALL corporations, public & private entities must report earnings. Full stop.

Best regards,

Gigi Benson
She/Her

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gina cerquozzi — Jun 11, 2026
Subject: S7-2026-15 Comment From: gina cerquozzi Affiliation: Jun. 11, 2026 My name is Gina Nunez and I'm a program manager. Integrity and accountability matter. Oversight is a proven effective measure to keep business from behaving unethically.
By allowing companies to conceal information by removing the quarterly requirements, shady business practices will go unnoticed for months. If anything, they should be required to report more often.

Gina Clay — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gina Clay Affiliation: Jun. 11, 2026 Keep the quarterly reports. They are very helpful to us.

Regina and Jim Clay
Retired

Sent from my iPad

Ginette Baum — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ginette Baum Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Ridiculous proposal! Try proposing rules to create an even playing field, not this rubbish! Another chapter in The Destruction of America!

Ginger Terry — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ginger Terry Affiliation: Jun. 11, 2026 It took us a lifetime to save enough money to retire that could be whipped away if the future growth is stagnant. Also the reporting is absolutely necessary look what happened in 2008! I was in the mortgage business at that time. Do not go backwards in time we are supposed to learn from our mistakes!

Sent from my iPhone

Gini Louw — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gini Louw Affiliation: Jun. 11, 2026 Transparency is needed please do not change the reporting periods
Virginia Louw, citizen of the USA

Sent from my iPad

Ginny — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ginny Affiliation: Jun. 11, 2026 The entire year should be public. They are public companies. We choose to invest in them, we have the right to know what these public companies are doing every day.

Glenn Sato — Jun 11, 2026
Subject: S7-2026-15 Comment From: Glenn Sato Affiliation: Jun. 11, 2026 Glenn Sato, Teacher, Investor, Close to Retirement. Do not make the change. Keep Quarterly Reporting!

Sent from my iPhone

Gloria Kee — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Gloria Kee Affiliation: Jun. 11, 2026 I am 72, w 3 grown kids who are smart & good earners. They deserve quarterly reporting! Twice yearly reporting is bad! We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings! We must STICK WITH REPORTING QUARTERLY! Do not change our current system!!!
- Gloria Kee in Georgia

Gloria Ruffin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gloria Ruffin Affiliation: Jun. 11, 2026 I want quarterly reporting. Gives a much better outlook on a public company then a semi-annual reort !

Gloria Smestad — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gloria Smestad Affiliation: Jun. 11, 2026 Consistent and standardized and predictable reporting of financial matters is vital. Do not reduce reporting. It will only harm those who have the most to lose. This matters to me because I depend on savings and conservative investments.

Sincerely, Gloria Smestad, retired

Sent from my iPhone

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gloriaja — Jun 11, 2026
Subject: S7-2026-15 Comment From: gloriaja Affiliation: Jun. 11, 2026 There is already a lack of transparency and trust in this country - please don't contribute more to that!

Yahoo Mail: Search, Organize, Conquer

Gordon Coleman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gordon Coleman Affiliation: Jun. 11, 2026 My name is Gordon Coleman. I think it should remain quarterly.

Gpaulin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Gpaulin Affiliation: Jun. 11, 2026 I vehemently oppose reducing the number of SEC reports from quarterly to biannual .Investors and managers need timely data to maintain the values of their holding. This is a dangerous change Thor no good reason !
Thank you,
Gail Paulin
10885 e Pinal vista
Tucson Az 85730
Peace to All

Grace Hartrey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Grace Hartrey Affiliation: Jun. 11, 2026 Stop favoring the rich and powerful and support The Who need the money and support

Sent from my iPhone

Grace Musser — Jun 11, 2026
Subject: S7-2026-15 Comment From: Grace Musser Affiliation: Jun. 11, 2026 The market is already so volatile it's hard enough to keep up with quarterly change! This propsed change really is treacherous for an small investor & it's our money in a blacout? No way!

Get Outlook for iOS

Grace Wu — Jun 11, 2026
Subject: S7-2026-15 Comment From: Grace Wu Affiliation: Jun. 11, 2026 This is irresponsible and bad for the public.

Grace Wu

Grant Anton Jensen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Grant Anton Jensen Affiliation: Jun. 11, 2026 Less transparency hurts everyone.

A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to investors (or their ETF) before the bad news tanks the stock.

This screws over investors at every level.

Oppose this rule change.

Grant Jensen

Grayson Craddock — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Grayson Craddock Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I support quarterly disclosures, not this BS every-six-month disclosure, so that Wall Street insiders can get rich, while we retail investors get the shaft.

Greg A — Jun 11, 2026
Subject: S7-2026-15 Comment From: Greg A Affiliation: Jun. 11, 2026 Nope, don't do it. Leave earnings reports quarterly.

Regards,
Greg A

Greg Reeves — Jun 11, 2026
Subject: S7-2026-15 Comment From: Greg Reeves Affiliation: Jun. 11, 2026 Dear SEC,
With all the corruption that goes on, you have to leave the reporting on a quarterly basis unchanged.

Greg Reeves,
Retired, Investor.

Greg Cruzan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Greg Cruzan Affiliation: Jun. 11, 2026 I think it needs to be left at the 3 month window. If I had my way, I would make it monthly. It boils down to honesty, fairness

and accountability. My name is Greg and I am a retired teacher. Regular people like me can’t afford huge stock market hits like the millionaire players.

Sent from my iPhone

Greg Imhoff — Jun 11, 2026
Subject: S7-2026-15 Comment From: Greg Imhoff Affiliation: Jun. 11, 2026 Quarterly Reporting has it's +/- . More Positive than not here in the USA, culturally.

Greg Litovchenko — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Greg Litovchenko Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Your proposed plan of action is reckless and borderline criminal.
You are responsible for law and order in financial markets .

Gregg Garfinkle — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gregg Garfinkle Affiliation: Jun. 11, 2026 Gregg Garfinkle
Self-employed Investor

Having quarterly financial information to make decisions is important to me -- longer gaps will likely create an unfair advantage for corporate insiders.
The "optional" nature of the proposed changes doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates.
Finally, the savings to companies from this change isn't worth the cost to me.

Please do not make the proposed changes, and KEEP all financial reporting on the existing quarterly basis!

THANK YOU!

Gregg Potter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gregg Potter Affiliation: Jun. 11, 2026 Consistent AND timely reporting for small investors is crucial for investments. Corporations and large “investors” should not be afforded advantages over individuals. Individual and family investors do NOT have the resources that corporations and brokerage houses have. Give US a break!!!
Gregg J. Potter
redacted

Sent from my iPhone

Gregory Bieck — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Gregory Bieck Affiliation: Jun. 11, 2026 I do not agree with this leave things as they are!

Sent from my iPhone

GREGORY KRAMS — Jun 11, 2026
Subject: S7-2026-15 Comment From: GREGORY KRAMS Affiliation: Jun. 11, 2026 We need transparent clear guidance, Keep the Quarterly reports,!! My sage advice

Yahoo Mail: Search, Organize, Conquer

Gregory Kulacki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gregory Kulacki Affiliation: Jun. 11, 2026 Gregory Kulacki, East Asia Director, Global Security Program @ US NGO. Fraud and corruption are major sources of US insecurity, especially vs. less corrupt competitors. We need more frequent and honest corporate reporting. Not less.

Gretchen Maguire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gretchen Maguire Affiliation: Jun. 11, 2026 In 6 months your investment could be worthless. Public Companies are funded by investors that have little knowledge of the beyond what is required to be released, already. A ne company should be well prepared and ready to make their financials and connections public well before their ipo. IPOs don't just happen, they are planned. Companies need to be transparent and forthcoming from the start because your whole investment could be gone in 6 months or earlier.

Gretchen Maguire
Indiana Resident
Citizen
Stock Holder.

Guitargadfly — Jun 11, 2026
Subject: S7-2026-15 Comment From: Guitargadfly Affiliation: Jun. 11, 2026 Other than sheer, unbridled greed - which is ever the more popular under this "administration" - there is no reason whatsoever to change this rule. The SEC should protect the people, not the corporations.

Tom Olson.
Retired.
Live off my investments.

Gustavo Mena — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Gustavo Mena Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
SEC proposal is corrupt and only benefits the people trying to drop the bag. Please do not pass this, it will make us loose confidence in the market itself.

Guy Josserand III — Jun 11, 2026
Subject: S7-2026-15 Comment From: Guy Josserand III Affiliation: Jun. 11, 2026 MORE TRANSPARENCY, not less.

More Accountability!!

Sent from my iPhone

Gwendellyn Earnshaw Cruise — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Gwendellyn Earnshaw Cruise Affiliation: Jun. 11, 2026 We’re already dealing with so much corruption, we’re average Americans are being blatantly taken advantage of, please at least don’t do this.

Sent from my iPhone

Gwendolyn Pasley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Pasley Affiliation: Jun. 11, 2026 I sent my comments but you evidently did not receive it because you did not like my response.

Gwendy Brandon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Gwendy Brandon Affiliation: Jun. 11, 2026 My name is Gwendy and this matters to me because as someone that is approaching retirement I need to be able to move quickly with investments and knowing how a company is doing financially if they trade on the open market should be a requirement to be on that open market. The little guys like myself deserve the right to protect our investments as much as the larger guys.

Sent from Proton Mail for iOS.

H M — Jun 11, 2026
Subject: S7-2026-15 Comment From: H M Affiliation: Jun. 11, 2026 Keep reporting for public companies quarterly. Investor's deserve to know what is going on in public companies. Crack down

on inside trading.
HM
Louisiana

Harbour — Jun 11, 2026
Subject: S7-2026-15 Comment From: Harbour Affiliation: Jun. 11, 2026 There is no valid reason to change the reporting schedule. Transpsrency stops fraud.

Sent from my iPhone

Harold Biederman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Harold Biederman Affiliation: Jun. 11, 2026 Keeping the public informed is imperative for regular investors. Without this information how does one know what your investments are doing.

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haroldfatboy1952 — Jun 11, 2026
Subject: S7-2026-15 Comment From: haroldfatboy1952 Affiliation: Jun. 11, 2026 This is BS and shouldn't be allowed its my money and need to see how its doing

Sent from my Galaxy

Harvey Sprayberry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Harvey Sprayberry Affiliation: Jun. 11, 2026 As an ex accountant I am opposed to any change in SEC quarterly reporting requirements. The chance for allowing fraud and mismanagement to grow isn't worth the minor savings !

Harvey Sprayberry
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Heather Daley — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Heather Daley Affiliation: Jun. 11, 2026 To the
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Securities and Exchange Commission:
We definitely should not be taking away information that the people of this great country have. We have fought for decades to earn the rights and information we already have. A great nation such as ours does not move BACKWARDS that's crazy. A nation such as ours continues to move forward. Adding to the rights and information we already have won. You CAN SEE how he is trying to move us BACKWARDS. And that is exactly what is happening to this country. We are becoming a BACKWARDS nation. Don't add to that problem. Find your backbone and refuse his UNAMERICAN wants and desires. To move us to a time that only WHITE WEALTHY MEN had rights to information and flat out rights. You can plainly see he wants no one to have these but WHITE MEN. Dontake us back to that dark time. For God's sake we were really just stating to make progress for everyone else that lives in this country. Women, immigrants, gays,the disabled, and everyone else that lives here. WHITE AMERICAN MEN only make up 77 million. That leaves the rest of us, who by the way are the majority 265.6 million people. Now just let that sink in. Now maybe go have a think on that before you attempt to do something so obviously FOOLISH. Thank you a loyal AMERICAN WOMAN I might add. Who has watched many of her hard fought rights being taken care of before her eyes. I hope to God that you soon see WHITE AMERICAN MEN go to bottom of the totem pole. I relish that day when you all can see how it's been for everyone else in this country for the past 250 years. Actually a lot longer, but we'll go with the countries inception.

Heather Farias-Nichol — Jun 11, 2026
Subject: S7-2026-15 Comment From: Heather Farias-Nichol Affiliation: Jun. 11, 2026 What purpose does this serve beyond hiding information from shareholders, who are fractional business owners, with a right to hold the individuals using their money accountable?

Sent from my iPhone

Heather Flynn — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Heather Flynn Affiliation: Jun. 11, 2026 Rolling back to 1955 reporting will do way more damage than good. I mean we know Trump and this administration doesn't actually care how this will affect Americans, but make the smart decision and say NO!

Heather Flynn

Heather Horn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Heather Horn Affiliation: Jun. 11, 2026 I’m a retiree dependent on my investments, and I rely on the transparency of quarterly reporting to invest wisely. What do they have to hide? This proposed change from quarterly to twice-yearly reporting discourages transparency and may hide corruption. Please do not enact this change.

Sincerely,
Heather Horn
Mesa, AZ

Sent from my iPhone

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heidi huseman — Jun 11, 2026
Subject: S7-2026-15 From: heidi huseman Affiliation: Jun. 11, 2026 It is difficult enough to keep corporate conglomerates on the up and up with the required quarterly reporting and now the SEC under the Trump regime wants to role it back to only 2 times a year. This political favoritism is just another example of if You're making more than the typical family of four You will be given keys to any city You want.

Heidi Jean — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Heidi Jean Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As a retail investor, I rely on quarterly disclosures to understand the financial condition, risks, and performance of public companies. These reports provide transparency and help ensure that all market participants have access to the same information.

Limiting or reducing disclosure requirements would decrease transparency and make it harder for investors to make informed decisions. Public markets function best when companies provide timely, consistent, and meaningful information.

I urge the SEC to protect investors by maintaining robust disclosure requirements and preserving access to critical corporate information.

Helen Floyd — Jun 11, 2026
Subject: Quarterly reporting is needed From: Helen Floyd Affiliation: Jun. 11, 2026 Stop enabling companies to steal and defraud investors by allowing the hiding of financial information for 6 months. Keep the quarterly reporting. It is a way to force some level of transparency at least. Helen Floyd, owner Eclectic Wellness LLC. There need to be rules that everyone has to comply with, not allowing billionaire corps to slide by without reporting appropriately. People's retirement funds are involved. You, the SEC have a responsibility. You are on notice that you need to take responsibility and keep the quarterly reporting in place.

Sent from my Galaxy

Helen Kate McAllister — Jun 11, 2026
Subject: S7-2026-15 Comment From: Helen Kate McAllister Affiliation: Jun. 11, 2026 Stop the corruption. Keep the rule as it is now.

Helen Launhardt — Jun 11, 2026

Subject: S7-2026-15 Comment From: Helen Launhardt Affiliation: Jun. 11, 2026 I need to see how my accounts are performing! Every quarter not every 6 months! (It's not like they have to spend money to tabulate and mail out performance reports!)

Sent from my iPhone

Helen McIntosh — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Helen McIntosh Affiliation: Jun. 11, 2026 My name is Helen McIntosh, recently retired, from Florida. It's already hard enough to figure out all these changes to the IRA's and Roth Conversions.. along with the required minimum distributions!!!! AND if this change could potentially wipe out 1/3 to 1/2 of my retirement savings, I'll be in the poor house!! Most Americans are not millionaires that can afford to loose anything!!! LEAVE IT ALONE!!!!!

Helmo Helmo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Helmo Helmo Affiliation: Jun. 11, 2026 This ruling only impedes transparency & slows the economy- except for those privileged to be 'in the books'. A terrible idea.

Henry Chinery — Jun 11, 2026
Subject: S7-2026-15 Comment From: Henry Chinery Affiliation: Jun. 11, 2026 I respectfully request that you keep the quartely reports. I like knowing what is going on with my investments. Less is NOT more. Thank you.

Henry J Chinery III
redacted

Henry Crider — Jun 11, 2026
Subject: S7-2026-15 Comment From: Henry Crider Affiliation: Jun. 11, 2026 "No" to replacing quarterly reporting. Accountability matters.

Henry Oberson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Henry Oberson Affiliation: Jun. 11, 2026 I have worked in Finance in many industries and have found the pressures to “make the numbers” overwhelming for many managers. I have seen them succumb to the temptation of “cooking the books” time after time. Reducing the reporting requirements will make this easier and the final financial reports more suspect. Henry Oberson, retired

Sent from my iPhone

Henry Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Henry Smith Affiliation: Jun. 11, 2026 Henry Smith
Test Engineer - Private Investor
Quarterly reporting provides timely insights to a company's financial health and see trouble before trouble impacts your potential investment.

Herb — Jun 11, 2026
Subject: S7-2026-15 Comment From: Herb Affiliation: Jun. 11, 2026 I'm sick of the little guy always getting the shaft.

Herk — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Herk Affiliation: Jun. 11, 2026 The SEC should Increase to Monthly Reports..!

Yahoo Mail: Search, Organize, Conquer

Herve B — Jun 11, 2026
Subject: S7-2026-15 Comment From: Herve B Affiliation: Jun. 11, 2026 A lot can be hidden in 6 months keep it as it is.

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hexhand — Jun 11, 2026
Subject: S7-2026-15 Comment From: hexhand Affiliation: Jun. 11, 2026 If anything, there should be more accountability. The perception that companies obscure their profits is an accurate one. Companies may think that this prevents them from facing takeover attempts, but all it does is a road confidence and a company's ability to inspire confidence amongst consumers.
It isn't all about profit, and any company that thinks that that's all it is does not deserve to be making money.

The current perception is that companies steal from us, through inflation shrinkflation
Another clever tax dodges in order to make us pay more and more for less and less. Obscuring, your financial records only exacerbates the problem, andy rhodes public confidence in your company.
For the sake of your bottom line and your continued fiscal health, please play fair.

Peter J Meridian

Hitendra Verma — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Hitendra Verma Affiliation: Jun. 11, 2026 To the

Securities and Exchange Commission:
The quarterly disclosures help us make informed decisions by looking at how a company is doing financially. Please keep these quarterly disclosures for the sake of investors.

Holly Berkowitz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Holly Berkowitz Affiliation: Jun. 11, 2026 Donald Trump , Incorporated ofbyfor only private rates ofbygor private cash rates of dumb glittery coins ofbyfor only private Donny Trump.

He never learned to share.

He is destroying America.

Hold him and his crooks accountable for their crimes.

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holly downs — Jun 11, 2026
Subject: S7-2026-15 Comment From: holly downs Affiliation: Jun. 11, 2026 Another wrong move! Stop swindeling citizens. Transparency now

you are so kind
Holly Downs

Holly Oas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Holly Oas Affiliation: Jun. 11, 2026 Don't f**k us.

Holly Oas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Holly Oas Affiliation: Jun. 11, 2026 Stay on the up and up.

Holly Stewart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Holly Stewart Affiliation: Jun. 11, 2026 Holly Stewart
Gallery manager
I wonder why this is even under consideration. Everything around Wall Street is difficult for the average person to follow. Why allow less reporting? Please work to make information clearer!

Holly Tyler — Jun 11, 2026

Subject: S7-2026-15 Comment From: Holly Tyler Affiliation: Jun. 11, 2026 I want to see more transparency not less. Too many people are doing things that should be open and not behind closed doors.

Hope Sloan — Jun 11, 2026
Subject: S7-2026-15 From: Hope Sloan Affiliation: Jun. 11, 2026 They get away with too much already we need accountability

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Houresp4 — Jun 11, 2026
Subject: S7-2026-15 Comment From: Houresp4 Affiliation: Jun. 11, 2026 Insiders already have an advantage keep reporting same now. Don't upset the trading market!!

Sent from my iPhone

Howard Tyrrell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Howard Tyrrell Affiliation: Jun. 11, 2026 In 1978 it was stated by the SEC "The trading markets should have the benefit of quarterly financial information." , why would you regress to having less information.
Howard Tyrrell, Willow Grove, Pennsylvania

Howard Tyrrell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Howard Tyrrell Affiliation: Jun. 11, 2026 In 1978 it was stated by the SEC "The trading markets should have the benefit of quarterly financial information." , why would you regress to having less information for investors.
Howard Tyrrell, Willow Grove, Pennsylvania

Howard Vine — Jun 11, 2026
Subject: S7-2026-15 Comment From: Howard Vine Affiliation: Jun. 11, 2026 Howard Vine, Esq. former head of Corporate Governance for the National Association of Manufacturers. The idea of abbreviating public reporting quarterly will damage the integrity of all corporate governance. Quarterly reporting improves accountability and assures consumers of stock and other investments the most timely information on which to measure corporate competence and essential reporting of problem issues. Failure to mandate quarterly reporting will leave the public with less information than is reasonable to make investment decisions. The SEC has always been the progenitor of corporate responsibility and accountability. Transparency has always kept the marketplace efficient and informed. Allowing corporations to conceal for extended periods matters which will influence corporate behavior and disadvantage public consumers is harmful to the public. The efficient market hypothesis is based on the fundamental that the share price accurately reflect ongoing issues. Failure to provide timely reporting will allow unforeseen complications to go unnoticed for far too long. Keep the quarterly reporting obligations!!

Howard Vine

[REDACTED]

Hugh Robertson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Hugh Robertson Affiliation: Jun. 11, 2026 More underhanded dealing to retail investors. It's already hard to keep track of the companies we invest in. This is massively wrong. Hugh Rodertson, Louisiana, retired

Stay alert!

Hylah Clemans — Jun 11, 2026
Subject: S7-2026-15 Comment From: Hylah Clemans Affiliation: Jun. 11, 2026 Quarterly reporting MUST be maintained!! Since We The People no longer have pensions, We REQUIRE the Quarterly filings so as to understand the ways our money is being affected!

Ibfurlong — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ibfurlong Affiliation: Jun. 11, 2026 Millions of us baby boomers are in or near retirement and have no way to recoup dramatic losses to our nest eggs let alone live on less especially now. Please leave quarterly reporting in place. The US economy can fail. With the growing debt financial collapse is looming. Also, this will affect many wealthy people as well. There is no point in helping DT destroy the US economy.
Ingrid Furlong, New York, NY

Sent from my iPhone

Irene Andrews — Jun 11, 2026
Subject: S7-2026-15 Comment From: Irene Andrews Affiliation: Jun. 11, 2026 Dear Members of the SEC,
I am AGAINST the proposed change from quarterly to 6month reports. Accountability MATTERS! Please do not allow this change that you know full well will NOT benefit people like me who are small investors. I need timely, quarterly reports to make informed decision and to frequently check results.
Protect my right to know!
Do the right thing and stop this ill advised change. Keep the current quarterly reporting system that works for ALL of us.
Respectfully,
Irene Andrews
Sent from my iPhone

Irene Edwards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Irene Edwards Affiliation: Jun. 11, 2026 Irene. Data specialaist. It is our information. We need this i formation. I have a paltry sum but at least it is something. I'm not a billionaire.

What are you hiding?

IRMA CAMACHO — Jun 11, 2026
Subject: S7-2026-15 Comment From: IRMA CAMACHO Affiliation: Jun. 11, 2026 My name is Irma Camacho & I am a retired educator with some investment s including IRAs. I want to continue to get quarterly reports. These are publicly owned companies & the public should receive reporting in a timely manner.

Isabel Swanson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Isabel Swanson Affiliation: Jun. 11, 2026 Stop changing things for that moron we are in 2026 not 1955,get it together already.you are all ruining this country with your backward ways .leave it as quarterly

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Isabel Swanson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Isabel Swanson Affiliation: Jun. 11, 2026 Stop changing things for that moron we are in 2026 not 1955,get it together already.you are all ruining this country with your backward ways .
It will cost everyone more taxes if you do it 2x a year.we aren't stupid

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Ivan Gard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ivan Gard Affiliation: Jun. 11, 2026 The current system works. Why change it? More graft and corruption proposed by Trumpublicans.

Ivy Byers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ivy Byers Affiliation: Jun. 11, 2026 My name is Ivy Byers, and I am an industrial controls electrician that contributes to the betterment of our infrastructure.

I do not wish to invest my hard earned money to benefit a system that isn’t transparent with the people investing in it. Insider trading is bad enough without doubling the time between reporting to the general public.

Thank you,

Ivy

J K — Jun 11, 2026
Subject: S7-2026-15 Comment From: J K Affiliation: Jun. 11, 2026 Please don't.

J Karcher — Jun 11, 2026
Subject: Comment on S7-2026-15 From: J Karcher Affiliation: Jun. 11, 2026 Keep quarterly financial reporting!
J Karcher Verona, WI

Sent from my iPhone

J P — Jun 11, 2026
Subject: S7-2026-15 Comment From: J P Affiliation: Jun. 11, 2026 This is WRONG. Transparency is needed!

Sincerely.
Janice Payne

J. Larson — Jun 11, 2026
Subject: S7-2026-15 Comment From: J. Larson Affiliation: Jun. 11, 2026 Quarterly reporting has worked for years. NO on changing to semi annually. Why "fix" something that isn't broken? Jeanette Larson Librarian, retired

Yahoo Mail: Search, Organize, Conquer

J. Wesley Helms — Jun 11, 2026
Subject: S7-2026-15 Comment From: J. Wesley Helms Affiliation: Jun. 11, 2026 There is no responsible oversight reason for the financial reporting requirement to be changed from the current quarterly filing requirement. More transparency is required not less.

Wes Helms
e: kwhelms@mac.com
m: 708.655.2125

Jacki Lerdal — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jacki Lerdal Affiliation: Jun. 11, 2026 Please don’t change from quarterly reporting by companies. In these times of rapid changes it’s important to have more information, not less. As a retired person my investments are extremely important

Jacki Lerdal

Jackie Parsonese — Jun 11, 2026

Subject: S7-2026-15 Comment From: Jackie Parsonese Affiliation: Jun. 11, 2026 Jackie Parsonese, transaction coordinator.

I rely on quarterly information in current companies I am invested in as well as possible future company investing. Fewer times to report in a year feels like lack of transparency and giving companies more time to hide information from every day investors.

I'm in favor of more frequent public reporting … such as every two months reporting to investors. Technology should allow for this.

Sent from my iPad

Jacob Bryant — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jacob Bryant Affiliation: Jun. 11, 2026 If the SEC passes this, I say draw and quarter should be brought back, along with the **** gallows! Tired of this Country running like what we overthrew. I'm also afraid that not only are we giving China every opportunity to overtake the dollar, but leadership is spearheading resolutions to start another civil war. Many southerners are already talking, I hear it regularly and growing, about how if things keep this direction then financially they will have no choice but to draw up arms. Most armed forces and snipers come from these hunting areas, so I wouldn't put it past them.

Yahoo Mail: Search, Organize, Conquer

Jacob Tumey — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jacob Tumey Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: the ban on quarterly releases of information would severely damage the trust in the organization, would allow it to seem like you are protecting the company who chose to go public and would damage the ability for traders who want to do their own investing. These companies are reliant on retailers to even be profitable, why not allow us to recoup those dollars spent consuming and allow us to continue growing our networth. You will have major problems trying to do this. Do not hurt the people who boost these companies up.

Jacqueline Davis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jacqueline Davis Affiliation: Jun. 11, 2026 My name is Dr, Jacqueline H Davis. I am a retired educator and small investor. My investments, pension funds and IRA depends on the movement of the stock market. I'm tired of the wealthy and connected having access while small investors like myself are shut out. Keep the reporting schedule the same so that my broker can get the information needed to protect my assets and to grow them.

Sent from my iPhone

Jacquelyn Lynch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jacquelyn Lynch Affiliation: Jun. 11, 2026 Stop pandering to

corporations! How are small investors, such as myself, going to be certain which companies have the best financial portfolio! This is madness if you change these rules. Corporations are raking in the money leaving people like me behind! There should be more oversight not less! The tax rate for successful companies is too low!

Jacquelyn Lynch
Waretown, NJ

Jacqui Phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jacqui Phillips Affiliation: Jun. 11, 2026 We need regular quarterly reporting. We need to make sure our money is not being stolen by the swamp

Sent from my iPhone

Jade Coppola — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jade Coppola Affiliation: Jun. 11, 2026 I have worked tirelessly as a medical provider taking care of patients everyday. Sacrificing my own needs, working through exhaustion, hunger, lack of sleep, all to support others and their needs. Never living lavishly. Never spending recklessly, paying cash for inexpensive old cars. Saving literally every dime I make. Always playing the market safe and conservatively because im terrified of losing my life savings. I save, because I know what being poor is like. People make funny of me because I live with so little. Transperency is needed to even the playing field for us average folks. We are already being ripped off by every career politician. We cannot trust anyone or anything anyone says anymore. Laws need to suit people -voters-not politicians with back handed deals making money hand over fist with big buisness. Support us working people -the little people- who are just trying to survive. Dont make it even harder and even less fair for us, the odds are already heavily stacked against us. Support humans, stop trying to prevent us from surviving.

Jai Cee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jai Cee Affiliation: Jun. 11, 2026 There should be more frequent reporting, not less. Need to save money? Cut executive salaries in at least half.

🌻

Jake Hand — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jake Hand Affiliation: Jun. 11, 2026 To whom it may concern:

My name is Jacob Hand, and I'm a DevOps IT manger in the software industry. As part of my retirement and personal investments, I rely on quarterly reporting to be able to make educated choices to make sure my money is invested wisely. If companies are only required to report twice a year there would be detrimental effects on my accounts and the investments of many other average

people who rely on the market to grow and maintain our retirement accounts. After the debacle of 2008 it became clear to nearly everyone that businesses and banks require more financial regulation to protect everyone who invests in America and its corporations. Please do not loosen these reporting requirements that benefit so many people in America.

Thank you,

Jacob Hand
918.701.9055

Jake Ostendorf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jake Ostendorf Affiliation: Jun. 11, 2026 There is no reason for this to happen. The system works fine as it is, and doesn't need to be changed. Spend your time working on things that matter.

Thanks you,
Jake Ostendorf

James & Lauren Edgerly — Jun 11, 2026
Subject: Comment on S7-2026-15 From: James & Lauren Edgerly Affiliation: Jun. 11, 2026 I've worked hard, and saved hard all my life so that I would not be poor in my retirement years. Please do not take my money away from me when I need it the most.

James Cruickshank — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Cruickshank Affiliation: Jun. 11, 2026 Every company is looking to commit fraud or manipulate markets, if you give them the tools,they will use it. And the peoplr pay the price, while the SEC will be complicit intent fraud.

James Fleming — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Fleming Affiliation: Jun. 11, 2026 This puts small investors at a disadvantage for making decisions about our investments. We're subject to fraud under the present system
Jim Fleming

Sent from my iPad

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james johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: james johnson Affiliation: Jun. 11, 2026 Continue with a little bit of information about the companies. It's all on computers so much easier to provide than ever

before. An investor. JLJ.

James Kapche — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Kapche Affiliation: Jun. 11, 2026 Quarterly reporting is the only fair way to monitor a company's progress or failure. Without this openness the stock investor will lose faith in the market

Sent from my iPad

James Koppelman — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Koppelman Affiliation: Jun. 11, 2026 James Koppelman, retired.
My retirement plan is sound, but I still look at the SEC reports on the companies that are core to my plan.
Semiannual reports are too late for me to make intelligent decisions about my accounts.
These accounts fuel my retirement savings and I depend on them. Without timely reporting, I am flying blind. Do not take away the information I need.

Jim Koppelman
Sent from my iPad

James Kroc — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Kroc Affiliation: Jun. 11, 2026 Need more transparency, not less

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James Mason — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Mason Affiliation: Jun. 11, 2026 James Mason retired wants to control my investments. Quarterly reporting is a must. Who gains from reducing the reports, not me.

James Sanderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Sanderson Affiliation: Jun. 11, 2026 THIS IS THE ULTIMATE INSIDER TRADING LAW. IT WAS JUST 2 YEARS AGO WE WERE TALKING BIQUARTERLY REPORTING. This constant goverment interference with information of all types will lead to nothing but a failed society and all the death that comes with it.

James Sanderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Sanderson Affiliation: Jun. 11, 2026 THIS IS THE ULTIMATE INSIDEE TRADING LAW. IT WAS JUST 2 YEARS AGO WE WERE TALKING

BIQUARTERLY REPORTING.

James Vitullo — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Vitullo Affiliation: Jun. 11, 2026 My name is James Vitullo. I'm a self-employed worker and retail investor in Northeast Ohio who built a small investment portfolio from scratch with no financial advisor and no inside information — just publicly available quarterly reports.

This rule is a gift to insiders and a middle finger to everyone else. Six months of financial blackout means executives and institutions know exactly what's happening while the rest of us guess. That's not a market, that's a rigged game with extra steps.

Quarterly reporting is one of the only tools retail investors actually have. Taking it away doesn't modernize anything — it just makes it easier to hide the ball from the people whose money is actually on the line.

Reject this rule.

Regards,

James.

James Welday — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Welday Affiliation: Jun. 11, 2026 Hey, SEC: Keep It Quarterly!

James Ziemann — Jun 11, 2026
Subject: S7-2026-15 Comment From: James Ziemann Affiliation: Jun. 11, 2026 As a very small investor, and a former financial services employee, I feel it is imperative that we keep companies on the current quarterly reporting schedule.

Get Outlook for iOS

Jamie Carpenter — Jun 11, 2026
Subject: File Number S7-2026-15 From: Jamie Carpenter Affiliation: Jun. 11, 2026 Subject: Comment on File Number S7-2026-15
Dear Secretary,
I am writing as a concerned investor and member of the public to strongly oppose Proposed Rule S7-2026-15. Allowing public companies to replace quarterly Form 10-Q filings with semiannual Form 10-S filings will severely harm market transparency and disadvantage everyday investors.

Waiting six months for material financial data will widen the information gap between institutional insiders and the general public. Furthermore, removing fixed financial statement age limits will increase market volatility, as structural or debt issues will remain hidden from public view for far too long. I urge the Commission to reject this proposal and maintain the current quarterly reporting framework to preserve retail investor protection and market integrity.
Furthermore, any company that makes over 1 million dollars a year is doing pretty dang good. They can lower the budget of their overpaid CEOs and hire more accountants. Or now that they have the use of A.I., reporting should be twice as easy for them; they could even fire the CEOs and replace them. Yes, the current 40- and 45-day quarterly reporting cycles are absolutely not an administrative burden on public filers over 1 million in equity. This rule has likely been written by a lobbyist hired by a billion-dollar corporation to make laws that favor them and hurt the public, so PLEASE DON'T PASS THIS RULE.
By transitioning to a semiannual cadence, company management will focus away from vital short-term quarterly earnings targets. This is not in the best interest of the markets or the economy.
Sincerely,
Jamie Carpenter Esq.

Jamie Bedits — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jamie Bedits Affiliation: Jun. 11, 2026 My name is Jamie Bedits. I am a nurse. I feel strongly that the reports should come out quarterly. I need my retirement accounts to live on when I retire and this would help to know if my investments should be changed sooner than waiting 6 months!

Sent from my iPhone

Jamie Pittman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jamie Pittman Affiliation: Jun. 11, 2026 This would not serve investors. This is not going to roll back decades of transparency and data management for brokers. All this will do is increase insider trading and markets go up and down on rumor rather than facts. Might as well take that money to Vegas and gamble instead. Investment is data driven.
Vote NO!
Jamie Pittman

Jamie Primeaux — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jamie Primeaux Affiliation: Jun. 11, 2026 Jamie Primeaux Retired
Transparency every 3 months!

Sent from my iPhone

Jan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jan Affiliation: Jun. 11, 2026 I am a CPA and changing to 2 reporting periods vs 4 would not be a good change. Keep reporting consistent, honest and give investors more information. Do not change!

Jan

Jan Kinahan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jan Kinahan Affiliation: Jun. 11, 2026 DO YOUR JOB!!!

Sent from my iPhone

Jan Lapides — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jan Lapides Affiliation: Jun. 11, 2026 This is Jan Lapides, Secretary and Treasurer of our Ma and Pa local business in Gatlinburg, Tennessee. We have to report our taxes monthly. It should be this way for everyone. It is the honest way to keep track. All of us follow the existing rules. Please don't change the rules for certain groups. Quarterly seems reasonable.

Jan Pollard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jan Pollard Affiliation: Jun. 11, 2026 No!!!

Sent from my iPad

Janaki Jane — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janaki Jane Affiliation: Jun. 11, 2026 Keep
It quarterly! I’m done with them stealing our money!!

Janaki Jane (John-a-kee)
(she/they)

720-600-3483

joyjane@gmail.com

www.janakijane.com
The Town of Lyons and the surrounding area is built upon stolen land, once stewarded by the Arapaho, Ute, and Cheyenne People, among others. #HonorNativeLand

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Jane Austen — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jane Austen Affiliation: Jun. 11, 2026 My name is Anya Irene, and I reside in Atlanta, GA as a medical laboratory scientist. I am 30 years old and just started actively investing in my retirement. Everyone shakes their head at the adage "ride the waves, you're young enough to overcome a few collapses and reap the reward of staying aggressive," and I already know my generation won't see Social Security. I am literally reading Investing For Dummies right now, and the experienced contributors constantly cite the SEC as a reliable resource, explaining how different laws of transparency work to protect the investor, so for me to learn that one of these safeguards -something that inspires trust and ergo investing more money - may be rolled back f**king pisses me off!

Jane Berry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jane Berry Affiliation: Jun. 11, 2026 My name is Jane Berry, I am a retired CPA and Auditor. I see absolutely no benefit from less reporting for people who are doing business with or potentially investing in a company. Since even as a retired person I invest in company stocks and do business with a range of companies, taking away timely reporting/monitoring would not be of benefit to my ability to adjust my spending/investing over a longer time frame.
Quarterly reporting is a standard that it makes no sense to change, as it does not benefit investors or people doing business with companies. In fact, if companies were given the choice to continue quarterly reporting if desired, I would immediately disinvest and stop doing business with any company who chose to discontinue quarterly reporting.

Jane Broadhead — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jane Broadhead Affiliation: Jun. 11, 2026 My name is Jane

Broadhead, I'm retired and living in Opal, Wyoming. I rely on my IRA as part of my retirement income and can not afford diminished returns, like happened between 1955 and 1970, when SEC reporting was required twice a year instead of quarterly. Please reconsider, and leave the reporting requirement as they are now, quarterly.

Sent from my iPhone

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jane parker — Jun 11, 2026
Subject: S7-2026-15 Comment From: jane parker Affiliation: Jun. 11, 2026 Stop screwing the people. ..there are more of us than you think.

Yahoo Mail: Search, Organize, Conquer

Jane Teachey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jane Teachey Affiliation: Jun. 11, 2026 I want to keep getting my quarterly reports.

Jane Teply — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jane Teply Affiliation: Jun. 11, 2026 Keep the quarterly checks! What open up to any more cheating?

Jane Teply
Retired Teacher
Do what is right!
Janeteply@yahoo.com

Sent from my iPhone

Janet — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Janet Affiliation: Jun. 11, 2026 Learn from prior mistakes

Janet Smith
Sent from my iPhone

Janet Novotny — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janet Novotny Affiliation: Jun. 11, 2026 We need quarterly reviews. Six months is too long! Keep what has worked success For years.

Janet Novotny IT consultant.

Sent from my iPhone

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janet bergquist — Jun 11, 2026
Subject: S7-2026-15 Comment From: janet bergquist Affiliation: Jun. 11, 2026 I would like the CEOs of companies to be able to focus on running the company, not trying to make projections every 12 weeks. I think long-term investing and long-term projections are equally as important.
Being burdened with compiling such a detailed report every 12 weeks I believe takes the CEOs eye off the long-term picture.

Sent from my iPhone

Janet Gittinger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janet Gittinger Affiliation: Jun. 11, 2026 If you're not cheating and handling your responsibilities ethically, then no reason to change reporting. Actuwith all the technology available, you could easily report monthly . Do The Right Thing

Sent from my iPhone

Janet Michelle — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janet Michelle Affiliation: Jun. 11, 2026 Keep the quarterly reports.

Janet Michelle, xoxo
Janet Michelle.com

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janet park — Jun 11, 2026
Subject: Comment on S7-2026-15 From: janet park Affiliation: Jun. 11, 2026 Janet Bliven
Retired Civl Service ISAF Keesler AFB
NO. NO NO. DO NOT DO THIS. YOU SRE KILLING US.

Janet Seals — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janet Seals Affiliation: Jun. 11, 2026 Keep the reporting quarterly. Do not allow the change to every six months. Corporations already complete their accounting monthly to know if they’re profitable or not. The change will allow them to hide information that the public needs to know.

Sent from my iPhone

Janet Sorell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janet Sorell Affiliation: Jun. 11, 2026 I urge you not to allow this proposed change to be implemented. Quarterly reporting is a well established practice that companies have adhered to for decades and decades and protects investors.

Sent from my iPhone

Janet Van De Carr — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Janet Van De Carr Affiliation: Jun. 11, 2026 Do not go backwards! Leave the current system of reporting alone. The companies can certainly report quarterly as a benefit to investors.

Janette Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janette Brown Affiliation: Jun. 11, 2026 This is NOT accountability. In this era of 'Corporate Personhood,' and Money as Speech, I am sickened by the lack of accountability & regulation. STOP. I want MOTE accountability, NOT LESS.

Janette

West Seattle
Home to the Anderson Browns

Janice Roberts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janice Roberts Affiliation: Jun. 11, 2026 So now you just want to rob people in their faces. I think not and whoever came up with this idea is an asshole. Janice Roberts Retired and sick of the blatant criminal action. Lock them up, starting with that orange orangutan.

Janice Siska Hjelmgren — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janice Siska Hjelmgren Affiliation: Jun. 11, 2026 Tom Hjelmgren, Air Traffic Controller As an older investor my timeline is shorter than many and I need as much information as possible to create the most profitable scenario for myself and family. This unnecessary and seemingly anti small investor proposal by the SEC fiscally blindfolds the individual while creating unneeded anxiety in the market. If this proposal becomes reality I would be forced to vacate the market and move into safe, low yield alternatives. This might lessen my projected nest egg but the alternative could be the decimation of what I've worked so hard for over the last 40 years.

Sent from my iPhone

Janice Spence Wilmot — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janice Spence Wilmot Affiliation: Jun. 11, 2026 As a retiree, I need to be able to see my account's performance frequently so that I may budget accordingly. Monthly reports would be ideal . Quarterly is a minimum requirement. Janice Wilmot, retired USAF.

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

Janine Keleghan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Janine Keleghan Affiliation: Jun. 11, 2026 This is an atrocity; you have to be kidding that this is a fair & equitable proposition. How do you people continue to come up with ideas the screw the hard working middle class of America. Inexcusable!!!

Sent from my iPhone

Janna J Dunnagan — Jun 11, 2026
Subject: File No. S7-2026-15 From: Janna J Dunnagan It is vital for stock reporting to continue on a more frequent basis. I have accounts that report monthly and a few that report quarterly. More frequent reporting requires companies to be more accountable and conduct transactions with more transparency. The biannual reporting was tried in the past and failed miserably. Yes we have the internet now but many older stockholders depend on direct communication from the companies they transact with. Leave reporting as is. Janna J Dunnagan Retired University Park, TX

Jared D — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jared D Affiliation: Jun. 11, 2026 Are you that corrupt? Just look at Enron you numbskulls

Sent from my iPhone

Jason Como — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jason Como Affiliation: Jun. 11, 2026 One of your core missions is to protect investors. We need to know what's going on.

Is the gov trying to make you useless so your dept can be eliminated?

Don't touch the reports!

Jason
Concerned citizen

Jason Gritti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jason Gritti Affiliation: Jun. 11, 2026 Jason Gritti, MD – Internal Medicine Physician and Individual Investor

I strongly support maintaining mandatory quarterly reporting requirements. Transparency and timely disclosure are fundamental to fair and efficient markets. Extending reporting intervals to six months would leave ordinary investors in the dark while large institutions, executives, and insiders often have greater access to information and resources. Reduced transparency increases information asymmetry and creates more opportunity for insider advantages, undermining confidence in our markets.

As both a physician and an individual investor, I rely on timely, accurate information to make informed decisions. Quarterly reporting has been a cornerstone of U.S. market integrity for decades. It promotes accountability, protects retail investors, and helps maintain trust in our financial system.

The SEC should prioritize transparency and equal access to information by continuing to require quarterly reporting. Strong disclosure standards are essential to preserving investor confidence and ensuring that all participants compete on a level playing field.

Sent from my iPhone

Jason Matteson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jason Matteson Affiliation: Jun. 11, 2026 No changes to quarterly reporting! The middle class has it hard enough without further theft from our retirement savings

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Jason Michael Canon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jason Michael Canon Affiliation: Jun. 11, 2026 As an investor I am opposed to returning back to semi-annual corporate reporting. There are many advantages to our current quarterly reporting system. It’s not broke so don’t fix it!

Sent from my iPhone

Jason Oringer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jason Oringer Affiliation: Jun. 11, 2026 Please keep your quarterly reporting standards. Six months is an eternity in today’s economy and we can’t afford to make investment decisions with even less info.
Jason Oringer
Research analyst
San Francisco

Sent from my iPhone

Jay Hartlove — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jay Hartlove Affiliation: Jun. 11, 2026 Transparency is one of the only tools investors have to keep companies honest. Do not change quarterly reporting to semi-annual. Companies will take risks and shift them onto investors while no one is looking. Investors have little recourse expect to vote with their wallets. And they must stay informed to do that.

Jay Hartlove

JC Lai — Jun 11, 2026
Subject: S7-2026-15 Comment From: JC Lai Affiliation: Jun. 11, 2026 Retired private investor here. I need to be able to trust the finances of all public companies.

Jean — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Affiliation: Jun. 11, 2026 This is theft. Your told you must invest and not count on social security as the gov stole funds and population. By blinding of data you are rigging for only institutional buying. Stock manipulation!

JEAN DAVELLA — Jun 11, 2026
Subject: S7-2026-15 Comment From: JEAN DAVELLA Affiliation: Jun. 11, 2026 I'm retired and the bulk of my income is from investments. Keep the quarterly reports. They are essential for informed decisions.

Sent from my iPhone

Jean Hopkins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Hopkins Affiliation: Jun. 11, 2026 Semi annual reporting would only be acceptable if the insiders were required to exercise their options and hold shares for 12 months

Sent from my iPhone

Jean Rawlinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Rawlinson Affiliation: Jun. 11, 2026 Please keep the quarterly reports. As a retired teacher I know six months is too long to wait to respond to changes in the market. Family & work situations can make big differences in what investors need to do. Current info is imperative!

Sent from my iPhone

Jean Stewart — Jun 11, 2026
Subject: S7-2026-15 From: Jean Stewart Affiliation: Jun. 11, 2026 I am a citizen of the USA. The function of our govt is to try to make life reasonable for us. Stop making life easy for CEOs, WE are the ones you should be working for.

Jean Tate — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Tate Affiliation: Jun. 11, 2026 I am writing to implore the SEC to get reporting on stock performance quarterly. I am retired and need to be able to make informed decisions about the performance of my investments.

Jean Berrier-Tate, psychologist, retired

Jean Tate — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Tate Affiliation: Jun. 11, 2026 PLEASE don't mess with my retirement!

Sent from my Galaxy

Jean Turicik — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jean Turicik Affiliation: Jun. 11, 2026 No more screwing with the middle class. We want full transparency.

Sent from my iPhone

Jean Williams — Jun 11, 2026
Subject: S7-2026-15 From: Jean Williams Affiliation: Jun. 11, 2026 Enough of making it easy to cheat the people!

Sent from my iPhone

Jean Zimanske — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jean Zimanske Affiliation: Jun. 11, 2026 Why must we always try to change a system that isn't broken ? Quarterly reports help keep the average investor aware of what their funds are doing, showing transparency. Remember the adage of "the more you know "? It fits well in that the more investors know about the funds and their firms, the better choices they can make to have their investments grow, entitling them to a better life. A better life means not being dependent upon others to live their life being financially independent and stable without relying on any social programs. Keep us informed quarterly ; keeping us updated in this timely manner has been working well so don't mess with it.
Jean Zimanske
Retired; investing in my future for the last 40 years
Needs timely reports to keep planning for life.

Sent from my iPhone

Jeanette Larson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeanette Larson Affiliation: Jun. 11, 2026 Quarterly reporting has worked for years. NO on changing to semi annually. Why "fix" something that isn't broken?
Jeanette Larson Librarian, retired

Yahoo Mail: Search, Organize, Conquer

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jeanette riegler — Jun 11, 2026
Subject: Comment on S7-2026-15 From: jeanette riegler Affiliation: Jun. 11, 2026 Please keep reports quarterly from corporations for the reasons of transparency and honesty. Cannot build savings or retirement income when valuations go down if reports are reduced. Thank you. J Riegler, New York

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Jeanne Bowes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeanne Bowes Affiliation: Jun. 11, 2026 Jeanne Bowes, retired senior and teacher. This adds another burden on the public. Many are very small investors of modest means. we need to be inform and not walked over by the big companies.

Sent from my iPad

Jeanne Breen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeanne Breen Affiliation: Jun. 11, 2026 My name is Jeanne Breen. I'm a business education teacher in high school and I'm opposed to the proposal that

companies are able to report only every 6 months as opposed to quarterly. Not only will this impact my ability to understand what's going on in the companies I've invested in but it's bad practice that ultimately could encourage and enable the next Enron or Worldcom or 2008 scenario. My students will also tell you the same. Quarterly filings shed light more quickly on dark fraud scenarios. The investors who lost it all in the collapse of the aforementioned corporations would certainly agree. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Today the law forces companies to disclose pertinent information such as new product failures, increasing debt, disappearing customers, lawsuits, and other bad news every quarter. Under the new rule, corporations can and will sit on this info for up to six months — that's a lot of time for insiders to quietly sell their shares before the bad news sinks the stock. Skipping the quarterly filing represents a small savings for corporations but a big loss and potential cost to the average investor. Stand firm; hold all public corporations accountable by retaining the quarterly filing requirement!

Sent from my iPhone

Jeanne Clayton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeanne Clayton Affiliation: Jun. 11, 2026 Sounds like a perfect storm for another financial crash and lose of money to everyone except the ones who perpetrated the fraud. Haven't we learned yet? Why are we always dropping
protections set up to protect the ordinary citizen just trying to stay above water.
Jeanne Clayton
NJ

Sent from my iPhone

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jeanne mclaughlin — Jun 11, 2026
Subject: S7-2026-15 Comment From: jeanne mclaughlin Affiliation: Jun. 11, 2026 Work for the people, not big business. Don't be like the corrupt supreme court

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Jeanne Tarkington — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeanne Tarkington Affiliation: Jun. 11, 2026 I live off the income from my investments so this is a big deal to me. Keep the reporting quarterly. Sincerely, John Tarkington (retired)

Jeannine Carr — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jeannine Carr Affiliation: Jun. 11, 2026 Stop messing with rules that work. Leave it alone. I am getting to the age of retirement. Please do not adopt rules that will create an issue in what I have worked my whole life for. Please.

Jeannine Carr, educator. Georgia.

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jeannine guthrie — Jun 11, 2026

Subject: S7-2026-15 Comment From: jeannine guthrie Affiliation: Jun. 11, 2026 Retain quarterly corporate reporting to the SEC. We need much more corporate transparency and accountability, not less.

Sent from my iPhone

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jeff b. — Jun 11, 2026
Subject: S7-2026-15 Comment From: jeff b. Affiliation: Jun. 11, 2026 Everyone deserves the same info/data regarding their investments. Keep the quarterly reports for all of us! The big investers already have access to enormous amounts of data while
 the smaller investers can't always access the same resources. I may be considered a small invester...but my investments mean a lot to me and my family. J.B. N.E. IN

Yahoo Mail: Search, Organize, Conquer

Jeff Biddy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeff Biddy Affiliation: Jun. 11, 2026 Jeff Biddy, retired Firefighter/Paramedic. We the public and people depending on this system for our income, need this transparency. The system needs to foster trust.

Jeff Brown — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jeff Brown Affiliation: Jun. 11, 2026 No, keep reporting like it is now . Let’s not go back in history . Jeff Brown, Vice President … Miami, Florida.

Sent from my iPhone

Jeff Cooper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeff Cooper Affiliation: Jun. 11, 2026 We need a quarterly report. Besides, it could be monthly! What else is all this technology for but to increase transparency!

Jeff Feinsmith — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jeff Feinsmith Affiliation: Jun. 11, 2026 This planned changed to twice a year reporting for public companies is without merit and should be abandoned. Historically, this has led to lower investment returns, slower economic growth, and an increase in fraud. What's more, with the availability of powerful AI technologies, it takes far less time to prepare financial reports, and that should be the same for the SEC.

Thank you,

Jeffrey Feinsmith
Founder
Stealth Clinical AI Startup

Atlanta, GA

Jeff Iburg — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jeff Iburg Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an individual investor, I am very involved in quarterly financial reports and voting on business decisions. Changing to once every 6 months makes no sense to me . This will not help individual investors at all. And keep some form of reporting current. 6 months is to long to know what and how a company is or is not doing.

Jeff Razafsky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeff Razafsky Affiliation: Jun. 11, 2026 The proposed rule is a poor idea. More (and accurate) information is always better for investors.

Get Outlook for Android

Jeff Reed — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeff Reed Affiliation: Jun. 11, 2026 My name is Jeff Reed from Portsmouth, Virginia. I'm retired and I invest in stocks to aid my retirement. Allowing companies to close their books to me for longer than they do now is exactly
the WRONG thing to do. Do not change this rule!

Jeff Reed

Jeffery Foryziak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeffery Foryziak Affiliation: Jun. 11, 2026 We have the right to know in a timely manner.

Sent from my iPhone

Jeffrey Dell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeffrey Dell Affiliation: Jun. 11, 2026 Decreasing transparency in corporate reporting is a horrible idea that would only enable greater corruption. Please do not do this.

Jeff

Jeffrey Kawalek — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jeffrey Kawalek Affiliation: Jun. 11, 2026 Modern

technology allows nearly instant communication and transfer of information.
We need MORE reporting of companies' financial conditions, not less, in order to properly evaluate their valuation.

Kawalabear Productions,Inc.
jsonix@me.com
(973) 464-5534

Jeffrey Lance — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeffrey Lance Affiliation: Jun. 11, 2026 Jeffrey Lance

I have some money invested and I think shareholders should be able to see what the companies they are invested in are doing financially.

Jeffrey Max — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jeffrey Max Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Reducing the information available for investors allowing them to make informed decisions is not a good thing. There have been many notable corporate scams and rug pulls, leaving investors at a loss. Without access to quarterly filings, how are people supposed to avoid getting ripped off. Do not make this change. Companies and institutions already have an immense advantage over the average investor, and this will only make things worse by decreasing accountability in the markets.

Jeffrey Saeger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeffrey Saeger Affiliation: Jun. 11, 2026 Clarity for everyone.

JenFrenChaCha — Jun 11, 2026
Subject: S7-2026-15 Comment From: JenFrenChaCha Affiliation: Jun. 11, 2026 I am a retired editor and teacher, and I need my savings! I have always trusted the SEC and other U.S. regulators to keep the public appraised of what's going on, so don't blow it now. This is the land of the free, not the land of the fast and fraudulent.

Jenna E — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jenna E Affiliation: Jun. 11, 2026 Slowing the mandated reporting cadence makes the difference between insiders and everyone else greater, and limits competition of the free market.

Sent from my iPhone

Jennie Lemire — Jun 11, 2026

Subject: S7-2026-15 Comment From: Jennie Lemire Affiliation: Jun. 11, 2026 I am opposed to the rule proposal to allow only six month reporting and disclosure. Too much can go wrong and it is individual investors who will suffer. Keep transparency in our finances! We all deserve this respect, and corporations who rely on our investments need to maintain appropriate safeguards for our money. As a senior, I can't afford this to go awry.

Jennie Lemire

Sent from my iPad

Jennie R. Dilly — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jennie R. Dilly Affiliation: Jun. 11, 2026 Continue quarterly reporting. I have worked long and hard for the savings I have accumulated. Our country does not need this added burden. Do the right thing for the American people.
Jennie R. Dilly
1737 South Davis Avenue
Elkins, WV 26412
Sent from my iPad

Jennifer Quigley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Quigley Affiliation: Jun. 11, 2026 Don't change the existing rules. We need transparency. We don't need obfuscation.

Sent via the Samsung Galaxy S21 5G, an AT&T 5G smartphone
Get Outlook for Android

Jennifer Dickson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Dickson Affiliation: Jun. 11, 2026 Hi. With all the fraud going on in this word let's keep our investment info current. I shouldn't have to be in the dark 6 months out of the year. Leave the info in broad daylight! Jennifer Dickson High school Head Cook

Sent from my iPad
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This communication, along with any attachments, is covered by federal
and
state laws governing electronic communications and may contain
**confidential
and legally privileged information**. If the reader of this
message is
not the intended recipient, you are hereby notified that any
dissemination, use
or copying of this message is strictly prohibited. If
you have received this
email in error, please reply immediately to the

sender and delete this message.
Thank you.

JENNIFER EMANUEL — Jun 11, 2026
Subject: S7-2026-15 Comment From: JENNIFER EMANUEL Affiliation: Jun. 11, 2026 As an investor, I want to see quarterly reporting. Less reporting is going backwards…stop hurting investors and give everything to Corporations.

Jennifer Gaynor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Gaynor Affiliation: Jun. 11, 2026 Quarterly reporting is important for investors and companies to have clear communications and to prevent fraud. Jennifer L. Gaynor, PhD, SUNY Buffalo School of Law

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Jennifer Hansen — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jennifer Hansen Affiliation: Jun. 11, 2026 My name is Jenny Gilman from Caldwell, Idaho. I'm a communications professional. Please don't change from quarterly reporting, when doing so can genuinely harm millions of Americans. There's a reason we are reporting quarterly. We tried doing half as much before, and it wasn't reflective of the truth. I ask you to continue quarterly reporting as it has been for a reason for decades. Have the back of actual Americans who work. Thank you.

Sent from my iPhone

JENNIFER HOWLAND — Jun 11, 2026
Subject: S7-2026-15 Comment From: JENNIFER HOWLAND Affiliation: Jun. 11, 2026 I'll be flying blind for six months.
A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to me (or my ETF) before the bad news tanks the stock

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Jennifer Kiefer Retired CPA — Jun 11, 2026
Subject: File No. S7-2026-15 From: Jennifer Kiefer Comments attached

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jennifer lee — Jun 11, 2026
Subject: S7-2026-15 Comment From: jennifer lee Affiliation: Jun. 11, 2026 At this point, we need MORE oversight. Do not change the current reporting requirements. It's bad for the average American. Do your job.

Jennifer Schmitt — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jennifer Schmitt Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I have worked at public and private entities. I donrpefer private entities because there is less pressure on quarterly deliverables and true change often takes time, but I believe that is the trade public companies make for being large enough to have unaffiliated investors. We need more transparency in public company behavior not less. This also adds an important layer of competition where companies must way the speed to market impact for new ideas of going public.
Please open the shutters instead of jamming them tighter. You are risking disillusionment in the stock market and if the story collapses due to lack of trust then it takes centuries to rebuild another paragon. Move with caution.

Jennifer Sheetz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Sheetz Affiliation: Jun. 11, 2026 absolutely NOT! you rip off the american people daily. you need MORE regulation!

Do not change any rules for mandatory reporting.
thank you.

No trees were killed in the conveyance of this message; however a large number of electrons were terribly inconvenienced.

Jennifer Wise — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Wise Affiliation: Jun. 11, 2026 Please do not change the reporting time frame to protect our rights. Thank you.

Jennifer Wise — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jennifer Wise Affiliation: Jun. 11, 2026 Please do not change the reporting time frame to protect our rights.

Jenny Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jenny Miller Affiliation: Jun. 11, 2026 I would like to continue to be able to receive quarterly insights into my investments, so I can make adjustments in a timely manner.

Sincerely,

Jennifer Miller

Jenny Sowell — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jenny Sowell Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
It is unacceptable to create more risk and less transparency in the markets than there already is.

Jenny Zervakis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jenny Zervakis Affiliation: Jun. 11, 2026 I have my retirement accounts in the stock market. Having reports only every 6 months means more time to fudge, hide, manipulate data. It gives more opportunity for insider trading. It's ultimately not good for the shareholder, or the economy long term. It's a bad idea. Keep the guard rails.
Sincerely

Jennifer Zervakis

Jeremiah Shart — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jeremiah Shart Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Mind numbing that the SEC would set up rules for retail investors that places them at a distinct disadvantage to those with obvious insider knowledge. Encourages companies to obfuscate their valuation.
How many Enrons do we have to experience before everyone decides the US markets are just a rigged casino, and we'd be better off investing abroad or in hard assets? SpaceX IPO and no longer real insight for retail investment...I honestly knew there would be graft and criminality under Trump, but this surprises even a cynic like myself.

Jeri DeLupa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jeri DeLupa Affiliation: Jun. 11, 2026 More transparency is needed, not less. KEEP REPORTING QUARTERLY

Sent from my iPhone

Jerry Cooper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jerry Cooper Affiliation: Jun. 11, 2026 This is 2026. Reporting should be constant, in real time, 24/7, available to the public for free on a single website. The only reason to allow less than that is to cover up misdeeds.

Jerry Cooper
Individual investor

Get Outlook for Android

Jerry Newton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jerry Newton Affiliation: Jun. 11, 2026 I'm Jerry Newton, I'm an electronics tech in aviation. I make the weather radar systems that keep us safe while we fly. I do not believe that allowing corporations to keep financial data from us for longer will result in better outcomes for the working class.

Sent from Proton Mail for Android.

Jerry Stein — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jerry Stein Affiliation: Jun. 11, 2026 This is an invitation to commit fraud.

Jessica King — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jessica King Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not allow 6 month rule. Stay with quarterly

Jessica King — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jessica King Affiliation: Jun. 11, 2026 Keep sec reporting quarterly. Keep investing fair and open. Do not change to 6 month .

Yahoo Mail: Search, Organize, Conquer

Jessica Lau — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jessica Lau Affiliation: Jun. 11, 2026 Jessica, accountant. Quarterly reporting, is crucial for transparency and peace of mind for investors and outside users of the company’s financial statements

Jessica Lau
CPA candidate

Jessica Scribner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jessica Scribner Affiliation: Jun. 11, 2026 This is absolutely unacceptable. I am a CPA and work for a publicly traded company. More transparency to the public

is better and appropriate. More regulation of public companies and specifically those in the s&p 500 and DOW ..

Jia Ji — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jia Ji Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This seems like a terrible idea. Why would you want to eliminate the reporting that non-institutional investors count on to make educated choices?

Jill and Jeff Workman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jill and Jeff Workman Affiliation: Jun. 11, 2026 Jill W. Account Manager in PA. Companies should be required to keep filing their information on a quarterly basis so the employees, shareholders and public can be aware of what is happening with the companies they work for, have stocks in or interact with.

Sent from my iPhone

Jill Baxter — Jun 11, 2026
Subject: SEC rule S7-2026-15 From: Jill Baxter Affiliation: Jun. 11, 2026 I oppose the change to 6 month reporting. Investors deserve the visibility.

Jill H — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jill H Affiliation: Jun. 11, 2026 Don't scam people

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Jill K — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jill K Affiliation: Jun. 11, 2026 As a retiree, I like to keep an eye on our investments, so I can respond in a timely manner and make necessary changes appropriately. We have worked too hard, and invested too much to lose transparency now.
Jill Kempf

Jill Updegraph — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jill Updegraph Affiliation: Jun. 11, 2026 I am a retired attorney who now relies on my investment income. Quarterly investment reports allow me to stay abreast of the health of companies I am invested in. Do not make it voluntary because then companies who are struggling will be able to hide it from the public.

Thank you.

Jill Updegraph

Sent from my iPhone

Jill Vacchina Dobbs — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jill Vacchina Dobbs Affiliation: Jun. 11, 2026 Enough with the corruption and grifting to enrich insiders, the wealthy, and the Trump regime and Epstein class while intentionally hurting everyday Americans! Do NOT pass this. It'll be tied up in litigation if you do and you'll lose like the hundreds…if not thousands of Oligarchy-led corruption cases this year.

Jill Vacchina Dobbs, Esq.

Jill Winans — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jill Winans Affiliation: Jun. 11, 2026 Stop rolling back safeguards put in place to protect the American people. The extent to which this is happening is frightening. Please protect the American people. That is your job!

Jill Winans.
Sent from my iPhone

Jim Bryan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Bryan Affiliation: Jun. 11, 2026 Those businesses with money don't care about the vast majority of Americans. Pulling the wool over Americans eyes gets easier and it should be made tougher as well as more fair.

Jim Bryan
Fenton, MO 63026

Jim Bryan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Bryan Affiliation: Jun. 11, 2026 Those businesses with money don't care about the vast majority of Americans. Pulling the wool over Americans eyes gets easier and it should be made tougher as well as more fair.

Jim Bryan
Fenton, MO

Jim Dasen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Dasen Affiliation: Jun. 11, 2026 Keep it quartely, or make it monthly

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Jim Francus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Francus Affiliation: Jun. 11, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Jim Harless — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Harless Affiliation: Jun. 11, 2026 3 month reports is best for being honest, clear, help be transparent for buyer clarity. Cut shorter is to help crooks so its poor idea.

Yahoo Mail: Search, Organize, Conquer

Jim MacDonald — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim MacDonald Affiliation: Jun. 11, 2026 Ir seems that by changing to review only every 6 months, fraud, waste and abuse has found fertile ground. Another way to steal from the American people.
Time for a change at the SEC.

Jim Maier — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Maier Affiliation: Jun. 11, 2026 My name is Jim Maier, and I am currently a sales assistant, winding down my career. Reporting requirements for publicly traded companies should absolutely NOT be changed to anything longer than what it has been “forever” - QUARTERLY. There is already too much ability for insiders to profit off the current quarterly system. Extending this to 6 months is unfair to the general public. Most of my savings is tied up in the stock market - making it even less transparent will only HURT the average investor because we will have even less timely information upon which to make investment decisions. What dense individual came up with this one - wait, don’t tell me - someone who will have access to information in that time period that the general public doesn’t, to profit off that knowledge, and screw the rest of us. NOT ACCEPTABLE. I graduated from my MBA program at UT Austin with a bunch of people who went to work at Enron, and we know how that debacle turned out - and hurt both my classmates and the general public.

Jim Maier
Rockford, IL 61107

Jim May Mileski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim May Mileski Affiliation: Jun. 11, 2026 Please keep it at 4 times a year. I very 6 months does nothing to help the lil guy. But we all know your only out for yourselves anyways

Jim May-Mileski

Jim Thurman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jim Thurman Affiliation: Jun. 11, 2026 Jim Thurman, self employed. Please keep Quarterly Reports intact as small investors cannot be left in the dark for half a year while insiders get access to vital corporate information.

Jimmy B — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jimmy B Affiliation: Jun. 11, 2026 Wtf

Sent from my iPhone

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jj Ma — Jun 11, 2026
Subject: S7-2026-15 Comment From: jj Ma Affiliation: Jun. 11, 2026 Ok sounds like a good idea but no one will be able to protect the common shareholders if companies start mad selling or buying with insider knowledge !!! Look at what President Trump admitted he didn’t put the orders In himself but someone did ??? What if it’s a shadow company

Sent from my iPhone

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jjzemke — Jun 11, 2026
Subject: Comment on S7-2026-15 From: jjzemke Affiliation: Jun. 11, 2026 Please do not go back to a system that did not work and caused huge losses. We need to learn from past practices and not repeat the ones that didn't work.

Sent from my Galaxy

Jk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jk Affiliation: Jun. 11, 2026 Is this just another way this administration is trying to obliterate ordinary Americans to make the rich richer? Hard pass.

If a company is public, the reporting needs to stay quarterly at a minimum.

Thanks for watching out for ALL Americans and not just the ultra-wealthy.

Jennifer Knoeber

Sent from my iPhone

Jo An Guinses — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jo An Guinses Affiliation: Jun. 11, 2026 Don't hide the books. What are you afraid of?. If you are keeping proper records, you don't have anything to hide.

Get Outlook for Android

Jo Ann Howse — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jo Ann Howse Affiliation: Jun. 11, 2026 J HOWSE, RETIRED MARITAL THERAPIST, INVESTOR.
I DESERVE THIS INFORMATION EVERY QUARTER AND I
AM ALREADY PAYING FOR IT. WE NEED THIS INFO AND
TRUE TRANSPARENCY.

Jo Bush — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jo Bush Affiliation: Jun. 11, 2026 Mary-Jo Bush. I'm a retired SLP. I need these reports to help make appropriate decisions regarding my future. Thanks.

Joan Billman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joan Billman Affiliation: Jun. 11, 2026 Let's keep it transparent. Remove this proposal.

Joan Billman
Concerned citizen

Joan Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joan Brown Affiliation: Jun. 11, 2026 Joan Brown, retired teacher, and event planner. This matters to me because withholding financial information that pertains to me, is keeping me uninformed and unsure of my personal information. It hinders my decision-making.

Joan Clotworthy — Jun 11, 2026

Subject: S7-2026-15 Comment From: Joan Clotworthy Affiliation: Jun. 11, 2026 Do not allow this to happen! I want to KNOW what my investments are doing!! We will
then know if we need to switch to a better Investment!! Why should we have to LOSE MONEY FOR 6 MONTHS UNKNOWN TO US???? Who is behind this “blocking of our knowledge?”

Sent from my iPhone

Joan E Levin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joan E Levin Affiliation: Jun. 11, 2026 This is not acceptable to this investor.
Joan Levin

Joan E. Exner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joan E. Exner Affiliation: Jun. 11, 2026 Transparency is essential in a democracy. This administration has repeatedly demonstrated its goal primarily to enhance every advantage for the extreme wealthy & corporate money changers of this Nation, along with destroying democratic safeguards established in our Government Of The People, By The People that protect against fraud & corruption. Transparency along with frequent reporting ensures protections against corruption & fraud.
Therefore, Keep Quarterly reporting requirement as is! In fact I’d suggest requiring this reporting every 2 month. This is all of our Government, not Wall Street’s or rich corporate Americas.

Sent from my iPhone

Joan Horton CPA licensed by Oregon & California — Jun 11, 2026
Subject: File No. S7-2026-15 From: Joan Horton Quarterly & annual reporting was the result of the Crash of 1929. But then again this administration does want to take us back to the 1920s - all the bad parts of it. America cannot afford to go backwards like that. Joan Horton, CPA Oregon & California

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Joan Raphael — Jun 11, 2026
Subject: S7-2026-15 From: Joan Raphael Affiliation: Jun. 11, 2026 I am retired in San Diego, California. Quarterly reporting WITH CEO signatures is a solid way of keeping the CEO accountable. We have heard CEOs before try to claim they didn't know. There is definite need for accountability!

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joan steed — Jun 11, 2026
Subject: S7-2026-15 Comment From: joan steed Affiliation: Jun. 11, 2026 Unfair for 6 months is unfair for the year!

Sent from my iPhone

JOAN WEXLER — Jun 11, 2026
Subject: S7-2026-15 Comment From: JOAN WEXLER Affiliation: Jun. 11, 2026 My name is Joan and I am a retired teacher and fully licensed financial advisor/planner.
All this does is loosen scrutiny and oversight. It allows for dishonest disclosure and provides for insiders to take advantages that most investors of lesser means lack access to.
Ultimately this is legalized cheating and discrimination. There is no way this should be allowed.

Sent from my iPhone

Joanie Flynn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joanie Flynn Affiliation: Jun. 11, 2026 We need quarterly reports to be able to track and make good decisions on our investments. 100% against this proposed change!

Sent from my iPhone

JoAnn perry — Jun 11, 2026
Subject: S7-2026-15 Comment From: JoAnn perry Affiliation: Jun. 11, 2026 We need quarterly reports. Earl Perry. Retired.

Joanna Britton — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Joanna Britton Affiliation: Jun. 11, 2026 I want the Company's I'm invested in to report Quarterly. So I can judge best where to invest my money. Your investor, Joanna Britton

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Joanne Cafiero — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joanne Cafiero Affiliation: Jun. 11, 2026 Please as an elder it's critical I receive quarterly updates. With health problems it's even more important.
JM Cafiero, PhD

Joanne Danaher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joanne Danaher Affiliation: Jun. 11, 2026 I am 76 years old and live on limited savings. I MUST know what my investments are worth on a quarterly basis in case I need to make necessary adjustments. Keep the reporting quarterly!

Joanne Murphy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joanne Murphy Affiliation: Jun. 11, 2026 It's our money and we have a right to know the status.

Jodi Reinholt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jodi Reinholt Affiliation: Jun. 11, 2026 No good can come of this. The SEC is supposed to protect investors, not public corporations. Even the suggestion is a failure of its job.

Jodi Reinholt
Retired accountant

Jodi Hirsch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jodi Hirsch Affiliation: Jun. 11, 2026 Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. Extending filing times gives unfair advantages.

Dr. Jodi Hirsch Au.D.
Please excuse any typos & incorrect autocorrections, typed & Sent from my iPhone

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Jodie peschl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jodie peschl Affiliation: Jun. 11, 2026 Stop the abuse! Reporting needs to be quarterly!! So tired of the laws always favoring the ultra wealthy. When will washington actually care about we, the people!! Time to enforce sensible rules and stop the corruption!!! Tire of companies like amazon, the koch brothers, Ellison's destroying our economy just so they can accumulate even more wealth and power. Nothing ever works out for the little guy!

Jodie peschl

Jody Fox — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Jody Fox Affiliation: Jun. 11, 2026 I am so glad Facebook brought this to attention. I am taking steps to protect my retirement portfolio by drastically reducing exposure if companies begin semi annual reporting. I have also notified public organizations where I am on the Board to monitor this.

Sent from my iPad

Jody Lineman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jody Lineman Affiliation: Jun. 11, 2026 Jody Lineman, retired teacher
I want the SEC to keep the reports quarterly. It is my money and I want to see how it is doing.

Sent from my iPhone

Joe E. Jones DDS — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Joe E. Jones DDS Affiliation: Jun. 11, 2026 My name is Joe Jones. I am a retired general Dentist in Santa Fe,NM. SEC reporting should stay as it is. Rolling it back invites lower returns and more fraud. The American people and investors deserve this protection.
Joe E. Jones DDS

Sent from my iPhone

Joe Hendershot — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joe Hendershot Affiliation: Jun. 11, 2026 Joe Hendershot, retired.
Every one able to trade securities should receive quarterly reports and they should all receive them at the same time. When it comes to trading securities the reasons for this are obvious. No insider trading !!!

Joe Keithley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joe Keithley Affiliation: Jun. 11, 2026 i want to keep everything as is

Sent from my iPhone

Joe Kerka — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joe Kerka Affiliation: Jun. 11, 2026 What a rediculous idea. Another way to hurt working families.

Joe Melczer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joe Melczer Affiliation: Jun. 11, 2026 Keep Quarterly Reporting. Even considering it is crazy.

Joe Mitchell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joe Mitchell Affiliation: Jun. 11, 2026 My name is Joe Mitchell, I am a maintenance worker in a school district. My pension is heavily invested in mutual funds. Keeping reporting quarterly is important to me for the health of my retirement accounts. Don't change it!

Joelle Pecci — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joelle Pecci Affiliation: Jun. 11, 2026 Request from Joelle Pecci, regulatory operations manager.

Insider trading is already bad enough, especially in the pharmaceutical industry where I've been working for the last 20 years. Stop enacting policies that protect the villains and damn the taxpayers.

Cordially,
Another taxpayer who's sick of lobbyists and the government who's complicit in the corruption.

Joey Wagner — Jun 11, 2026
Subject: S7-2026-15 From: Joey Wagner Affiliation: Jun. 11, 2026 Every quarter. Personal signature! Earn you're pay.
JW

Johanna Myers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Johanna Myers Affiliation: Jun. 11, 2026 My name is Johanna Myers, and I do not support allowing the SEC to change from 3 to 6 month reports. That is not sound fiscal policy.

Johannah White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Johannah White Affiliation: Jun. 11, 2026 Less transparency always gives thieves and liars an opportunity to do what they do. No, absolutely no!

Johannah White
Bryan, TX

John — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Affiliation: Jun. 11, 2026 We must continue to have transparency with financials that are not private! I demand the you leave the regulation where it is to require quarterly reporting!!!

Yahoo Mail: Search, Organize, Conquer

John Spanitz — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Spanitz Affiliation: Jun. 11, 2026 Quarterly reporting holds companies to a higher standard and protects investors. Reducing it to 6 month intervals only serves to help companies fleece investors and consumers. Do not eliminate quarterly reporting.

John Spanitz

John Yurejefcic — Jun 11, 2026
Subject: Comment on S7-2026-15 From: John Yurejefcic Affiliation: Jun. 11, 2026 John Yurejefcic, Retired, Central Pennsylvania. History has proven that reducing transparency doesn't end well. Keep these guys on a short leash. My financial legacy depends on it.

Sent from my Galaxy

John Larkin — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Larkin Affiliation: Jun. 11, 2026 John Larkin, Retail Trader
Corporations must be more accountable to retail traders not less. Why would the SEC want to provide less data to retail traders? Why are they not driving monthly reporting instead of quarterly reporting. We are spending TRILLIONS of dollars for faster more accurate data. Let's get it down to the retail level.

John Tanner — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Tanner Affiliation: Jun. 11, 2026 I'm John Tanner and invest in stocks and futures. Your presence keeps these markets on a modestly fair playing field. Your plan to reduce information in a world that currently demands up the minute updates is absurd. It is the second quarter of the 21st Century. Everyone has at least one computer in their pocket. AI is taking over menial jobs, like tracking the corporate financial currently required on a quarterly basis. This is not about saving costs of stamps. Multi-billion dollar cororations certainly afford the small office of bean counters. In fact, with current technology corporations should easily post their daily earnings and losses - all automatically.
So unless SEC, you want to hide something, the stock markets really needs more public disclosure and reporting rather than less.
More up to date transparency, not less.
SEC should require monthly reports at a minimum, especially with so much at stake for investors.
By the way, don't you exist for the protection of investors and a strong foundation for a stock market? If not, what good are you?

John & Regina Cisternino — Jun 11, 2026

Subject: S7-2026-15 Comment From: John & Regina Cisternino Affiliation: Jun. 11, 2026 Keep SEC reporting quarterly!

Regina Cisternino (Ret)

Sent from my iPad

John Anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Anderson Affiliation: Jun. 11, 2026 If it's not broke don't fix it. Leave quarterly reporting in tact so that people can make fact based decisions quarterly about their investments.

Sent from my T-Mobile 5G Device
Get Outlook for Android

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john bueche — Jun 11, 2026
Subject: S7-2026-15 Comment From: john bueche Affiliation: Jun. 11, 2026 Reducing oversight to benefit insiders is a serious breach of your mission.

A. J. Bueche

Sent from my iPad

John C. Crabtree — Jun 11, 2026
Subject: S7-2026-15 Comment From: John C. Crabtree Affiliation: Jun. 11, 2026 Protect investors, quarterly reports are needed for trends.

Sent from my iPad

John Caraher Dean of Faculty, The Evergreen State College — Jun 11, 2026
Subject: File No. S7-2026-15 From: John Caraher I strongly oppose a change from quarterly to semi-annual reporting. Any investor knows timely and accurate information is the only way to have a chance of understanding the value of a given investment. The proposed change, at the stroke of a pen, halves the information available in this critical data stream, and thus accelerates the transformation of investing from a data-informed means of stewarding precious financial resources into something closer resembling gambling. There is no clear case for making this change, at least for the vast majority of Americans. What do corporations gain by reporting twice a year? Perhaps mildly reduced expenses in preparing earnings statements. Worse, the change would disproportionately benefit companies that are less transparent regarding their operations, particularly when they are less successful. Investors have less opportunity to make knowledgeable assessments of value and abandon poor performers. In short, this move would make American corporations less efficient, less accountable, and punish Americans who want to invest responsibly

to prepare for retirement. I strongly oppose this change.

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john constable — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: john constable Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Dear Sir,
As a successful retired investor, I am absolutely against anything which reduces disclosure to outside investors. Going to a 6 month versus a 3 month reporting reduces the window needed to understand management thinking . The world is a fast moving place and delaying vital information from investors interms of actual facts of the business leads to more volatile price. Actual information solves this problem.
This strikes me as a very poor decision on your part. Transparency is the loser here.

John d — Jun 11, 2026
Subject: S7-2026-15 Comment From: John d Affiliation: Jun. 11, 2026 Retired and counting on my investments. Why would anyone want to hide their books unless it's for their personal gain. Just say NO !

John David — Jun 11, 2026
Subject: S7-2026-15 Comment From: John David Affiliation: Jun. 11, 2026 DID THE DEMOCRATS TAKE OVER THE SEC!??!!
This would do irreparable harm to the public .
Please do not make this change!

John David
Retired

Get Outlook for Android

John Donohoe — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Donohoe Affiliation: Jun. 11, 2026 This is absurd. Particularly in these times with the economy on the ropes you need up to date factual information.

Sent from my iPad

John Doyle — Jun 11, 2026
Subject: S7-2026-15 From: John Doyle Affiliation: Jun. 11, 2026 John Doyle, Charleston, WV, retired. Naturally, in an era of unparalleled corruption, the Trump regime would like to set the legal restraints on fire.
What could go wrong?

John Flesch — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Flesch Affiliation: Jun. 11, 2026 John Flesch, retired. Why break something that works?

This is not an attempt at improvement.

John Flesch
redacted

John Jenks — Jun 11, 2026
Subject: Comment on S7-2026-15 From: John Jenks Affiliation: Jun. 11, 2026 Do not stop quarterly reporting. That provides unscrupulous companies the opportunity to cook the books. This removes what little protection small investors have.

Sent from AT&T Yahoo Mail on Android

John Joseph — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Joseph Affiliation: Jun. 11, 2026 I strongly opposed this change.

This proposal is destructive and totally unwarranted. I depend on quarterly reports of over 100 public companies I hold stock in to keep abreast of their finances. I do my own research without any outside financial advisor/s. I'm 77 and bought my first stock at age 12. The stock is my main means of support.

John Joseph

John Keller — Jun 11, 2026
Subject: Comment on S7-2026-15 From: John Keller Affiliation: Jun. 11, 2026 I don’t think this proposed change is a good idea.

Sent from my iPad

John Matson — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Matson Affiliation: Jun. 11, 2026 My name is John

Matson, I am the owner and operator of a small business. This issue matters to me as a function of ensuring market transparency and fairness.
Reporting is about accountability, and bi-annual reporting is simply not enough in order to properly hold public companies accountable for the result of their action or strategies. If we look to history and consider how quickly malfeasance or incompetence has been caught as a result of quarterly reporting a strong argument could even be made for monthly reporting. Understanding the burden that would place on companies leads to the conclusion that quarterly reporting must remain.

John McCammon — Jun 11, 2026
Subject: S7-2026-15 From: John McCammon Affiliation: Jun. 11, 2026 After Enron, there is a really good reason to require quarterly reporting. It’s not a terrific inconvenience to these CEOs…they have people to do it all for them. But it goes a long way to keeping them honest!

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John McCarty — Jun 11, 2026
Subject: S7-2026-15 Comment From: John McCarty Affiliation: Jun. 11, 2026 Keep quarterly filing. Every 6 months is wrong.

Sent from my iPhone

John McNally — Jun 11, 2026
Subject: Comment on S7-2026-15 From: John McNally Affiliation: Jun. 11, 2026 John Omally former Law Enforcement why does this matter because information that's looked up is only to your benefit we need quarterly statements to keep us informed being retired this money invested is my life's blood my future of paying ever increasing bills and hopefully not eating cat food because you guys screwed us with semi annual or annual reporting

Sent from my iPhone

John Nugent — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Nugent Affiliation: Jun. 11, 2026 John Nugent. Business owner and stock owner. Please leave the financial reporting requirements of publicly traded companies as they are. It’s not fair that outsiders do not have access to the same information as insiders.

Sent via Hillary Clinton's home based secure server.
Security statement. This communication may contain confidential or top secret information.
If you are not the intended recipient don't read it!!

John Roach — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Roach Affiliation: Jun. 11, 2026 John Roach former Registered FINRA Series 6, 63 & 26.
You must continue quarterly reporting. The cost savings to change to 6 months is nominal. As a 25 year investor, nearing retirement I cannot afford to risk this CHANGE.
Thank you.

Thanks, John

John Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Taylor Affiliation: Jun. 11, 2026 Please keep disclosure period 3 months. Investors don't deserve to be left in the dark about the real financial health of the companies they invest in. John Taylor, retired, my investment's
financial health shouldn't be a guessing game.

Sent from AT&T Yahoo Mail on Android

John Walters — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Walters Affiliation: Jun. 11, 2026 Don’t let these folks hide from us!

Jack

John Welsh — Jun 11, 2026
Subject: Comment on S7-2026-15 From: John Welsh Affiliation: Jun. 11, 2026 Hello, this is ridiculous and should not even be considered. When are the corporate handouts enough. Absolutely NOT on this change.

John Zubchenok — Jun 11, 2026
Subject: S7-2026-15 Comment From: John Zubchenok Affiliation: Jun. 11, 2026 My name is John Zubchenok. Owner of Firefly Lighting inc. As a business owner for 30 years, I cannot understand why the sec would keep investors in the dark about quarterly earnings. It is irresponsible and I would not invest in any company that reported earnings every 6 months.

Johnatan Rodriguez — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Johnatan Rodriguez Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not do this. This will make everyone poorer while making one guy richer all for greed.

Johnna Townsend — Jun 11, 2026
Subject: S7-2026-15 Comment From: Johnna Townsend Affiliation: Jun. 11, 2026 I am retired and living off a pension and investments. We need quarterlies and transparency to make good decisions. This is what we have to live on.

Johnna Townsend
Retired Teacher

Sent from my iPhone

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johnnie gregory — Jun 11, 2026
Subject: S7-2026-15 Comment From: johnnie gregory Affiliation: Jun. 11, 2026 This is not just a small step in the wrong direction it is a giant leap into the wrong direction! If these companies want to behave as a private enterprise then make them go private!!
Sent from my iPhone

Johnny Cadavid — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Johnny Cadavid Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: This rule change proposal is outrageous and would undermine the foundation of our markets.

Johnny Fournier — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Johnny Fournier Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Why change the reporting interval now when it's easier than ever to automatically compile. Seems like we're going in the wrong direction if SEC wants to claim transparency when its acting like withholding consumer information it's supposed to encourage and enforce. It should be doing more to have companies share more in real time even. It should also be doing more to properly educate consumers with consumer investment courses on line to learn the mechanics of and principles in investing in various sectors.
Reducing information to investors will only turn more of them towards other investment areas away from Wall Street companies needing capital the most.

Johnny Shults — Jun 11, 2026
Subject: S7-2026-15 Comment From: Johnny Shults Affiliation: Jun. 11, 2026 Fleecing the flock! What complete and utter nonsense. You have no shame.

Sent from my iPhone

Jolene Noel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jolene Noel Affiliation: Jun. 11, 2026 What is the point of this other than to keep people in the dark?!? KEEP IT QUARTERLY.

Sent from my iPhone

Jon Ball — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jon Ball Affiliation: Jun. 11, 2026 Quarterly SEC reports provide important information for those who manage their investment accounts and retirement accounts. Reducing to 2 x per year allows companies to hide data for a full 6 months that would have otherwise helped inform buy/hold/sell decisions before very good or very bad news causes stock price swings. Quarterly reporting protects consumers like me…a 67 year old retiree.

Jon Krapfl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jon Krapfl Affiliation: Jun. 11, 2026 Stop this ongoing deferral for the top 2%

Sent from my iPad

Jon Spangler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jon Spangler Affiliation: Jun. 11, 2026 As an investor in the US economy, I do NOT want to see corporate accountability reduced with "optional" quarterly reporting.

Investors, the press, and US citizens need MORE transparency from publicly-traded corporations, not less accountability.
We need to see how they are performing in all areas every three months *or more* -- not yearly or semi-annually on an "optional" basis.

The SEC needs to do its mandated job, not coddle the rich executives and lobbyists of publicly-traded companies!

Jon Spangler
redacted

Linda Hudson Writing
redacted
www.LindaHudsonWriting.net
www.linkedin.com/in/jonmspangler

"The bicycle is just as good company as most husbands and, when it gets old and shabby, a woman

can dispose of it and get a new one without shocking the entire community.” — Ann Strong (1895)

Jonathan M — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jonathan M Affiliation: Jun. 11, 2026 Accredited investor here- do not move forward with this. The public does not want this, and you have a responsibility to protect consumers, not your own interests. Do not follow in the footsteps of others!! Jonathan M

Sent from my iPhone

Jonathan London — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan London Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an investment advisor, broker and private investor, I use quarterly financial information filed with the SEC for important investment decisions. Even as financial reporting / GAAP reporting has been weakened over the years with more and more companies providing "adjusted earnings", one way to gain a better understanding of what is happening is to read and evaluate quarterly 10-Q filings on the SEC website. Don't hand a greater advantage to the privilaged financial firms that can track financial information most don't have. The market is an unlevel playing field. This proposal will add to the unfairness.
It is a company's duty to inform their shareholders/owners if they are public (Regulation FD). Should companies desire less disclosure they should stay private. Should the SEC desire less frequent disclosure for public companies, force excahnges/alternative trading systems/dark pools to reduce the ability to qoute prices and trade the stock only twice a year when financial data is released.

Jonathan Trost — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jonathan Trost Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
With all the insider trading happening by our elected leaders nowadays, reducing the frequency of reporting only widens the already unfair playing field in the stock market.

Joni Nash — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joni Nash Affiliation: Jun. 11, 2026 Absolutely not! Investors need more transparency, not less. It’s an idea that is ridiculous and only benefits companies seeking to hide their details. Could this be anything but nefarious??

Jordan Jacobs — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jordan Jacobs Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
There is no good reason in this age of instantaneous data creation and transfer for large companies to not be required to file quarterly reports that investors like myself rely on to make decisions about how to deploy the capital available to me.

Jordan Mcmullin — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Jordan Mcmullin Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am a retail investor and this will DRAMATICALLY cut information that I am privy to in the companies that I invest in. I heavily rely on this information as alot of my investments are in sectors that can dramatically change from quarter to quarter and that helps me adjust my risk profile as needed. I OBJECT this proposal and feel like we need MORE information not less.

Joseph Street — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joseph Street Affiliation: Jun. 11, 2026 Why this move in the age of ever increasing access to data & analysis? Looks as if some wish to hold the information you themselves - tantamount to insider trading only for the especially privileged

Sent from my iPhone

Josephine Harper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Josephine Harper Affiliation: Jun. 11, 2026 Dear Sirs and Madams,
Please keep the reporting quarterly. Thank you for your attention.
Dr. Josephine Harper

drjosephineharper@gmail.com
713-226-9523

Josh Dimino — Jun 11, 2026
Subject: S7-2026-15 Comment From: Josh Dimino Affiliation: Jun. 11, 2026 Hello,

Financial transparency is crucial if our system is to survive. Hello, My name is Josh - I'm 37 years old from Buffalo, NY. I have seen firsthand the deviating consequences for working families that the mismanagement and manipulation of the stock market at the interests of big business has had in the past. It is imperative that we keep disclosures quarterly as they have been for over a half a century. A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.

A biannual disclosure would only open the door to more manipulation, deception and corruption. Do the right thing and do NOT let this change go through. Thank you for taking the time to weigh the cost to real working people and our retirements. Working people are already getting shafted every way possible in this country. We're counting on you to do the right thing. Don't let us down.

Josh Dimino

Josh McKenzie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Josh McKenzie Affiliation: Jun. 11, 2026 Josh McKenzie, Software Developer.

Anyone who has any ounce of ethics would know that this is absolutely wrong. I would REFUSE to invest anything into a market that is being concealed. And this is what this is. Concealment of a company's fitness.

Josh Nicolson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Josh Nicolson Affiliation: Jun. 11, 2026 Josh Nicolson. Council member business owner. 85737. America can’t afford another NASDAQ/SpaceX error I. Our financial system at the same time as Iran war and losing the us $ as the worlds reserve currency.

Joshua Burleson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Burleson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This change will allow oligarchs to further punish smaller investors, and corporations to further cheat customers.
Do your job, and strike this down!

Joshua Corley — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Joshua Corley Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Hello my name is Josh and if this ends up passing I'm sure I won't be the only retail investor that takes their money elsewhere cause it's just to much risk going blind fold without the quarterly statements and not worth the time. Who is the genius that thought of this and what are they trying to hide or cover up by eliminating quarterly statements is a better question?

Joshua Subin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joshua Subin Affiliation: Jun. 11, 2026 We should demand more transparency from publicly traded companies, not less! This is endemic of the Trump administration corruption! It is why people are gonna go to foreign markets as opposed to investing domestically!

Sent from my iPhone please forgive typos.

Joy White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joy White Affiliation: Jun. 11, 2026 As an investor I would

request that the reporting frequency for public companies remain quarterly and not move to semi-annual. As an investor theses quarterly reports are the only insight into the health of the company and its road map for the future. This information is crucial in making decisions regarding my investments.

Thank you for your consideration in this matter.

Joy White
Product Engineer

Sent from my iPhone

Joy Antonio — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joy Antonio Affiliation: Jun. 11, 2026 I wish people would stop making it easier to lose my life's savings. It seems like every day there's a new assult on our protections. Please don't do this. Thanks. Joy Antonio

Yahoo Mail: Search, Organize, Conquer

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joy sloan — Jun 11, 2026
Subject: S7-2026-15 Comment From: joy sloan Affiliation: Jun. 11, 2026 Continue quarterly

Sent from my iPhone

Joyce — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joyce Affiliation: Jun. 11, 2026 Transparency is essential. Quarterly reporting helps keep information flowing in a timely manner and decreases the chance of insider trading which harms many investors. Company officers may act on information which won't be public for an extended period while average investors have to bear the weight of significant changes that harm their investments. Information is power and the power should be shared by all investors.
Joyce Powell

Joyce Alescio — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joyce Alescio Affiliation: Jun. 11, 2026 Joyce Alescio, retired. If investors, like myself, need to ensure we can take care of ourselves financially and without help from the government, then the government and SEC need to ensure we can stay informed often enough about our investments to make good timely decisions. Also with the global instability at an all time high, things can change quickly for a company. Therefore reporting should remain quarterly.

Joyce Denning — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joyce Denning Affiliation: Jun. 11, 2026 Don’t leave us in the

dark, integrity matters.

Sent from my iPhone

Joyce Hurt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Joyce Hurt Affiliation: Jun. 11, 2026 Joyce Hurt, retired RN in Sun City, Arizona. I started my career a little late in life. I worked hard and put away savings with a pension contribution. Even with the pension and Social Security without my husband‘s contribution, I would be at poverty level. I came into a bit of money last year and put some money in CDs. It’s not a great return as it is and lowering requirement for reporting which would in turn lead to less transparency and a decreased return. Anything the SEC does to decrease returns on investments would affect millions of senior citizens. And not only senior citizens, but the up-and-coming generations as well who are in the middle or beginning of trying to create some stability for themselves. To the SEC I ask that you keep in mind all of our middle class or lower income citizens who is your decision decisions directly affect. Thank you for your time and consideration.

Joyce Love — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Joyce Love Affiliation: Jun. 11, 2026 It's my understanding that historically when companies are required to report semiannually versus quarterly, returns and valuations were third to one half less. I have worked hard and invested all my life and just retired in late 2024. I cannot afford to lose a third to half of my wealth. I don't understand the reason for changing something that has worked well since 1970. If it's not broke, don't "fix" it!

Joyce Love

Joyce Parker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Joyce Parker Affiliation: Jun. 11, 2026 Stop robbing the citizenship

Sent from my iPad

Joyce RL — Jun 11, 2026
Subject: Keep quarterly reporting! From: Joyce RL Affiliation: Jun. 11, 2026 Please continue to require public to report quarterly to maintain some transparency for small investors like myself. It is not fair for insiders and the rich and well-connected to have information that the rest of us don’t (under reduced six-month reporting periods). At a time when we are seeing record levels of corruption in our government and the public space, I believe reduced reporting would only encourage and result in more corruption. Plus any ‘savings’ for these companies are mere peanuts to them. Please help keep them accountable by continuing to require quarterly reporting.

JT Newton — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: JT Newton Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am a Registered FA for 35+ years with 0 disclosures. I have been the CEO of two NYSE-member firms.
This potential action will reduce transparency and degrade confidence in US markets at a critical time in regard to reliable information sharing and financial news. Please do not erode public confidence. Continue to require quarterly reporting.
Respectfully,
James Todd Newton

Juan Arango — Jun 11, 2026
Subject: S7-2026-15 Comment From: Juan Arango Affiliation: Jun. 11, 2026 Companies have to keep track of all the relevant numbers regardless of how often they are required to report them. Keeping individual investors in the dark for 6 months at the time doesn't reduce corporate burdens, it takes information away from investors; information that hedge funds and insiders will continue to have access to.

Please do not change the reporting to 6-month periods. Not only will it put us at a disadvantage, but it will also mess up direct historical comparisons.

Juan Arango, Engineer

Juan Chapa — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Juan Chapa Affiliation: Jun. 11, 2026 Maintain quarterly reporting! Visibility of the current conditions of a company are critical to investors.

Juan Montalvo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Juan Montalvo Affiliation: Jun. 11, 2026 Make your own money, I'm not giving mine up and you have no right to my money.

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jude connick — Jun 11, 2026
Subject: S7-2026-15 Comment From: jude connick Affiliation: Jun. 11, 2026 Stop the steal of information of OUR INVESTMENTS! Do what is needed so we get quarterly reports. It's only fair! I am certain your moral fiber will kick in for us. Thank you! Judith Connick Enfield Public Schools teacher, CT

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judi culver — Jun 11, 2026

Subject: S7-2026-15 Comment From: judi culver Affiliation: Jun. 11, 2026 We need more transparency from big business and large investors. Reporting twice a year increases the risk of fraud. I am retired and a small investor.
Judi Culver NC

Judith Fischer Retired librarian — Jun 11, 2026
Subject: File No. S7-2026-15 From: Judith Fischer As someone who is long retired, I rely on income from my investments to cover my daily living expenses. There is nothing frivolous just large medical expenses. I can afford lower returns because of reduced reporting.

Judith Gooch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judith Gooch Affiliation: Jun. 11, 2026 The more transparency the less cheating

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Judith L. Fischer — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judith L. Fischer Affiliation: Jun. 11, 2026 As someone who is long retired, I rely on income from my investments to cover my daily living expenses. There is nothing frivolous just large medical expenses.

Judith Fischer
Oak Park, IL 60302

Judith Lunsford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judith Lunsford Affiliation: Jun. 11, 2026 Judith Lunsford, retired administrator—why should these public companies hide their current information from the public. When researching companies to invest my personal funds, I need to know how the company operates, especially in managing expenditures and revenues and any short- and long-term debt. A six-month lag of accurate information can send your investment down the tubes. Think about the dot com bust around 2000. When one fell they all began going. The same with mortgage companies in 2008. Investors deserve to know current accurate information!!! Vote NO to this change.

Judy Lunsford

Judith M. Zdancewicz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judith M. Zdancewicz Affiliation: Jun. 11, 2026 Hello, writing to express my concern about reducing SEC reporting requirements from quarterly to every 6 months. As a fairly recent retired nurse, who spent decades caring for others in challenging situations, I would like to be to trust in my investments and continue the level of transparency that we currently have with quarterly reports. Please do NOT reduce reporting requirements as this change will make it more difficult to manage my retirement income. Thank you for noting my concern. - Judith M. Zdancewicz, Lancaster PA 17601

Sent from my iPhone

Judith Nebot — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judith Nebot Affiliation: Jun. 11, 2026 There must be major scrutiny of trading , not less. I am a retired landscape designer. I willingly sub.itted to the only time .y business recirds were audited for taxes. No one who is transparent and lawful in their financial activities should ever be against transparency. To cut SEC reviews to less than quarterly is a blatent attempt to make insider trading easier

.

Judith Winn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judith Winn Affiliation: Jun. 11, 2026 I am an older person on a limited income. As such I need to supplement with my money in bonds and stocks.

Sent from my iPhone

Judy Buonocore — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Buonocore Affiliation: Jun. 11, 2026 Please do not reduce financial reporting to twice yearly instead of quarterly. We need to stop messing with our financial rules and programs so the wealth we have built isn't under constant threat of devaluation. Judy Buonocore- owner and operator of several small businesses and nearing retirement age.

Get Outlook for iOS

Judy Coutinho — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Coutinho Affiliation: Jun. 11, 2026 The SEC is in place to protect investors and police the security industry. Going back to less frequent &/or less transparent oversight in NOT protecting investors or supporting transparency.
I'm a retired, 79 years old and dependent on my investment income for a secure future. I live in a rural area of upstate New York where daily cost of living is moderate but crises are very costly and difficult to to manage because of distance and low population
density. My grandfather lost all his money in the crashes of 1927 & 1929. The SEC is supposed to help prevent a repeat. With all the online and AI scams proliferating, the average person in this country needs all the financial protection possible. The
big corporations and oligarchs want less oversight so they can grab more of our hard-earned money.

Sent from AT&T Yahoo Mail on Android

Judy Ehling Warlick — Jun 11, 2026
Subject: S7-2026-15 From: Judy Ehling Warlick Affiliation: Jun. 11, 2026 Tired of the lying. It is time the companies and the ceo must pay for harming. Killing. Destroying our water and land. Not to mention ripping the American people off. The need to be held accountable for their action to our planet and the people

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Judy Gammon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Gammon Affiliation: Jun. 11, 2026 NO!!!!😡

Judy Grayson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judy Grayson Affiliation: Jun. 11, 2026 As investors, we need quarterly reporting in order to ensure compliance and accurate information is available to the public as owner/investors of public companies. We have seen in the past companies like Enron, Merrill Lynch, Citibank, the S&L crises hide pertinent information from the public due to poor management decisions. Catching them even later would magnify the carnage. Judy Grayson, old lady MBA who has seen what passes for GAAP in some large companies. Some leaders excel, some fudge their way to the multi million dollar bonuses.

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judy marshall — Jun 11, 2026
Subject: S7-2026-15 From: judy marshall Affiliation: Jun. 11, 2026 Don’t let them by with fraud I demand you do your freaking job remember you work for us because we will vote you out

Sent from my iPhone

Judy Mascolino — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Mascolino Affiliation: Jun. 11, 2026 Do not make this change!

Sent from my iPhone

Judy McAuley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judy McAuley Affiliation: Jun. 11, 2026 Having more current information benefits all investors, but reducing the amount and frequency of reporting only benefits insiders and delays bringing important things to light for the public and all investors to see.

J. McAuley
Small business owner

Judy Reed — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judy Reed Affiliation: Jun. 11, 2026 As a long term investor, I

utilize quarterly financial reports to adjust my portfolio. I feel that reducing the reporting to semi-annual from quarterly will allow companies to hide fraud and poor performance for longer periods. It is easier than ever to prepare this information today with computers than it has ever been. Adopting semi-annual reporting would be detrimental to the average investor and allow insiders to trade on information not known by the general market. Politicians routinely trade on this knowledge and nothing is done to hold them accountable. It will encourage even more fraud and over time will erode the credibility of our financial markets.

Sent from my iPad

Judy Reynolds — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Reynolds Affiliation: Jun. 11, 2026 Judith Reynolds. Retired. 97756. At 85, I live on Social Security and RMD on IRA I contributed to over the years while I was employed. I depend on quarterly reports to determine the viability of entities that make up the total valuation of my investment and make adjustments, if necessary. It is imperative to my financial existance that the reports remain QUARTERLY! Don't punish we small investors to give favor to corporations, etc. Thank you.

Judy Thompson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Judy Thompson Affiliation: Jun. 11, 2026 Don't change the reporting to 6 months!!!

Judy Wilson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Judy Wilson Affiliation: Jun. 11, 2026 Leave quarterly reporting in place! Haven’t you already taken enough from the “little” guys?

Sent from my iPad

Jules Curl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Jules Curl Affiliation: Jun. 11, 2026 I'm just a little person who loves my country & despises the take over by the wealthy at the expense of us ordinary patriots. Please don't allow the kkeptocracy to continue to grow like a cancer destroying our Democratic Republic. KEEP QUARTERLY REPORTING! 🇺🇸

Julia Clarke — Jun 11, 2026
Subject: S7-2026-15 Comment From: Julia Clarke Affiliation: Jun. 11, 2026 History will remember and so will Americans right now… stop being cowardly and greedy…. What made you get into public office? I hope it was not the thought of stealing from your constituents and at some point the right thing was your true north… THIS IS WRONG AND CORRUPT

Sent from my iPhone

Julia Woodward — Jun 11, 2026
Subject: S7-2026-15 Comment From: Julia Woodward Affiliation: Jun. 11, 2026 This is NOT a good idea. Timely accurate disclosure is essential for an orderly marketplace that investors can trust. Too much can happen in 6 months.

Julia Woodward, MBA, PhD,CPA

Julia Woodward by phone

Julie Dye — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Julie Dye Affiliation: Jun. 11, 2026 Absolutely not! KEEP QUARTERLY REPORTING! Anything else reeks of non-transparency. No games with my savings.

Julie Dye
Dowagiac, MI

Sent from my Galaxy

Julie Cruz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Julie Cruz Affiliation: Jun. 11, 2026 The only reason for this would be to help people part with their money!

Julie Margules — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Julie Margules Affiliation: Jun. 11, 2026 Please do not make this change. Transparency is critical to a company's growth and course correction, when necessary. Bi-annual reporting creates an environment wherein bad actors can function for some time without detection.

Sent from my iPhone

Julie Sweeney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Julie Sweeney Affiliation: Jun. 11, 2026 Julie Sweeney, private investor. This matters to me because the public should know what is happening with each company so that we have the same opportunities as everyone else does. It doesn't seem to be Constructive or Legal for companies to hide their quarterly earnings from the public. It doesn't allow us to have a clear picture of what is happening within companies and if we have invested our hard earned money, we should not be left holding the bag while Big corporations are allowed to have the inside scoop.

Laws that protect the public should be enforced to protect our interests. Thank you.

Sent from my iPhone

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julie withers — Jun 11, 2026
Subject: S7-2026-15 Comment From: julie withers Affiliation: Jun. 11, 2026 NOPE. KEEP CURRENT QUARTERLY REPORTS. DO NOT FUND SPACE X. SO MUCH CORRUPT CORPORATE GREED DESTROYING USA POWER TO THE PEOPLE.
JULIE WITHERS.

julie withers
redacted

June Bodden — Jun 11, 2026
Subject: S7-2026-15 Comment From: June Bodden Affiliation: Jun. 11, 2026 Keep making public companies report their financial results every 3 months!!
The general public needs this info more than the really rich people do! I'm a 76 year old grandmother and I need my invested money to last me until I'm at least 100. (I have good genes!)
June Bodden
Retired Teacher

Sent from my iPhone

Justin Dunn — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Justin Dunn Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This SEC proposal is immoral and absurd. It very clearly is an attempt to again shift gains from a larger scale but smaller capital entity that is the retail investor. God would be ashamed of behavior that treats hos creations this way. And this

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Justin Evans — Jun 11, 2026
Subject: S7-2026-15 Comment From: Justin Evans Affiliation: Jun. 11, 2026 Keep Quarterly Reporting!!!! If anything make it reported more often!

Sent from my iPhone

Justin Plourde — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Justin Plourde Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly reporting serves as a check and balance for investors and corporations alike.
The production of these filings require companies to actively review their financial status and help

them identify issues with time to help redirect the course if their current strategies are unsuccessful.

The act of putting these reports out to the public serves as an additional check - investors pour over these reports in great detail and often discover insights that the companies themselves have not noticed.

This reporting leads to a healthier investing environment - think if you catch a cancer early it's more treatable but if you wait 6 months you could be as good as dead.
Also market interest overall will drop - investors relying on data to find new investments will see the lack of information - in a world where information is momentary - and decide to instead move their money in other vehicles such as CDs.

Justin Ruggieri — Jun 11, 2026
Subject: S7-2026-15 Comment From: Justin Ruggieri Affiliation: Jun. 11, 2026 This rule would erode what little remaining trust I have in the US financial system. It is a recipe for insider trading and corruption. I urge you to continue to require quarterly reporting

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Kai Ye — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kai Ye Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As if the market weren't opaque enough already. This is just helping the rich get richer. Institutions and insiders retain the same information that Main Street doesn't even have full access to yet, and with the new regulation to cut public information in half, the imbalance is spiraling even further out of control. But I'm sure you know that, given all the bribery.
Much disrespect.

Kara Daumont — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kara Daumont Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Full disclosure enough is enough will lies secrecy and deceit humans can only work so much and those who do deserve to retire comfortably thanks

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Kare Agron — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kare Agron Affiliation: Jun. 11, 2026 The Big companies want all these breaks and money they can grab from all the ordinary working Joe's and Jill's. But we need to see the earnings and be aware of just what's going on.

Please leave the rules in place for the true picture of businesses in the financial world of Big business.

Yahoo Mail: Search, Organize, Conquer

Karen Guilfoyle — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Guilfoyle Affiliation: Jun. 11, 2026 We need transparency in this administration more than ever. Congressional representatives are making a killing with insider trading. If anything we need monthly reports! The grift and corruption at the highest levels of our government should be prosecuted not buried!!!! Karen Guilfoyle

Sent from my iPhone

Karen Rasmason — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Karen Rasmason Affiliation: Jun. 11, 2026 Karen Rasmason retired in Albuquerque, NM

This is a horrible idea! Haven't the billionaires taken enough from us? And the crooked administration has cost us so much more, we can't let them control our investments.

Karen Thaxton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Thaxton Affiliation: Jun. 11, 2026 My name is Karen Thaxton. I am retired but have my retirement money invested. I NEED to be able to see what those investments are doing quarterly when I speak with my financial advisor. Six months at my age is too long to wait. My life depends on my being able to manage my money on a quarterly basis. This has been the way it's been done for a half century and needs to continue as is.

Sent from my iPhone

Karen Antley — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Karen Antley Affiliation: Jun. 11, 2026 No reduced reporting terrible idea

Sent from my iPhone

Karen Baumann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Baumann Affiliation: Jun. 11, 2026 I cannot believe the SEC wants us to have less transparency for our investments instead of more. Please protect the consumer.
Karen Baumann, retired

Karen Douglass — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Douglass Affiliation: Jun. 11, 2026 This is just a way to protect the big business and wealthy to hide what they're doing until it's too late for us to take action. Shameful!

Karen Douglass

Karen Ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Ferguson Affiliation: Jun. 11, 2026 Keep it Quarterly! ~Karen, retired from 50 years in financial services & contributor to many quarterly reports.

Karen Humphries — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Humphries Affiliation: Jun. 11, 2026 Investors of all sizes need quarterly information. Do not change reporting requirement, which will disproportionally hurt small investors. Transparency is key to making informed decisions!

Karen Leclaire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Leclaire Affiliation: Jun. 11, 2026 This absolutely stinks of corruption.
That you would consider this rule is an example of the degradation and dismantling of honorable commerce.

Life is good,
Karen.

Karen Louise Rintamaki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Louise Rintamaki Affiliation: Jun. 11, 2026 I make only $60,000 a year. I need that information on my retirement investments to be sure that the people I trust to manage it are doing the right thing out of I need to redistribute. Do not allow them to change this to 2x a year. We all deserve 4x a year to keep our eyes on them.

Karen Rintamaki
Lake Isabella, Michigan

Karen Morris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Morris Affiliation: Jun. 11, 2026 Reporting financial information must be timely. I am a retired financial manager and there is no excuse for bdingnup

financial information. Timely reporting is the bedrock of finance! Without it there can be no trust in our economy. Sincerely, K. Morris

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Karen Olson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Olson Affiliation: Jun. 11, 2026 Karen Olson. Retired. I don't want the reporting to CHANGE. I rely on the reports to figure out what I should do for future investments so twice a year leaves me and others vulnerable.

Sent from my iPhone

Karen Patterson — Jun 11, 2026
Subject: S7-2026-15 From: Karen Patterson Affiliation: Jun. 11, 2026 Kay Patterson, manager, Philadelphia. Having worked for many large companies, CEOs will manipulate & misrepresent their data, anything to drive their stock prices and pad their bonuses. We need to keep the quarterly reports to make it harder for them to cheat!

Karen Schenk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Schenk Affiliation: Jun. 11, 2026 We The People…. Keep quarterly investment reports to keep businesses to account to their investors.

From Karen =^••^=

Karen Seiler — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Karen Seiler Affiliation: Jun. 11, 2026 Quarterly is good

Sent from my iPhone

Karen Stampfle — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Karen Stampfle Affiliation: Jun. 11, 2026 I disagree with your proposed change.
Americans are already suffering financially under this administration.

Sent from my iPhone

Karen Timmerman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Timmerman Affiliation: Jun. 11, 2026 This is ridiculous. Just lets the big dogs get away with more theft.

Karen Wright — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karen Wright Affiliation: Jun. 11, 2026 Karen Wright, owner WrightTouch Massage. I'm an investor just because of my IRAs. Small investors should't be kept in the dark about how companies they invest in are performing! Please stop
this new rule .

Yahoo Mail: Search, Organize, Conquer

Kari Wagner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kari Wagner Affiliation: Jun. 11, 2026 My name is Kari Wagner. Please do not hamper what transparency consumer investors have for our hard-earned retirement savings! In a world full of fraud, less reporting is counter-intuitive! I have already lost my corporate pension due to dirty dealing, I can't afford less oversight on what I have left! Protect retail investors above corporate profits, please.

Respectfully,
Kari D. Wagner

Karin Lease — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karin Lease Affiliation: Jun. 11, 2026 Don't let corporations hide! Keep them ACCOUNTABLE!
Karin Lease

Be a good ancestor.

Karl Gieseler — Jun 11, 2026
Subject: S7-2026-15 From: Karl Gieseler Affiliation: Jun. 11, 2026 Are you f'ing kidding me? Quarterly. Did i say it enough times?

Karl Gieseler, MBA
Financial Analyst

Karl Henry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karl Henry Affiliation: Jun. 11, 2026 Keep reporting quarterly. In thr current climate, where I am lied to daily by elected officials;where insider trading is being performed in broad daylight. In this climate, I am strongly opposed to lengthening the reporting intervals. Any advantage would go to people who are already financially advantage. We seem to be teetering on oligarchy. Now is NOT the time to make reporting for publicly held companies less transparent to stockholders and employees. Karl in Arkansas BSME,BS Econ, early retiree.

Karl Krachenberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Karl Krachenberg Affiliation: Jun. 11, 2026 R Karl Krachenberg. Retired Realtor.
I personally manage over a million dollars in equities and I demand accountability.

Sent from my iPhone

Karl Shires — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Karl Shires Affiliation: Jun. 11, 2026 Terrible idea. Needs to be stopped

Karl Shires

Karyn Bromann — Jun 11, 2026
Subject: S7-2026-15 From: Karyn Bromann Affiliation: Jun. 11, 2026 This most corrupt administration is taking another step for allowing more corruption!!!!
Keep their kids off rule as is or even make it tougher as corporations are skirting around rules already by paying money to Trump and the republican members

Get Outlook for iOS

Kassie Schelling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kassie Schelling Affiliation: Jun. 11, 2026 Transparency is paramount to the system being available to Everyone! It doesn’t matter what amount you have, Everyone has a right to know and 6 mos is not enough. Kassie Schelling, High School Teacher.

Sent from my iPhone

KATE Ramsey — Jun 11, 2026
Subject: S7-2026-15 Comment From: KATE Ramsey Affiliation: Jun. 11, 2026 Do not extend the quarterly reporting! Kate Ramsey, retired teacher.

Get Outlook for Android

Katharine Palmer — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Katharine Palmer Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Under the current changing political climate and the threat of climate change, now more than ever quarterly disclosures should be required.
Please do not consider changing the rules. A lack of transparency only ever hurts consumers.

Katherine Edwards — Jun 11, 2026
Subject: Re: Rule S7-2026-15, 3 certifued 10-Qs to become 1 Form 10-S, 4 certified filings a year to become 2 From: Katherine Edwards Affiliation: Jun. 11, 2026 Sirs and Madam:

With corporate and gov't corruption at one of the highest levels ever, no need to reduce quarterly reporting to semi-annually. If anything, quarterlies should be increased to monthlies.
It would represent the biggest rollback of investor disclosure requirements in more than 50 years.
Investors would have less frequent visibility into a company’s financial health, with longer gaps between updates.
Please abandon proposed rule S7-2026-15 and maintain or increase requirements and penalties for reporting.
Sincerely,
Katherine
KM Edwards MBA, MA

Katherine Bloss — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Katherine Bloss Affiliation: Jun. 11, 2026 Please do not change the schedule of earnings reports.

Sent from my iPhone

Katherine Earley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Katherine Earley Affiliation: Jun. 11, 2026 No please do not go back to 1955 ! Keep the reports the same .. More frequent would be. Even BETTER ,Thank you
Katherine Earley

Sent from my iPhone

Katherine Louise Howard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Katherine Louise Howard Affiliation: Jun. 11, 2026 It is

ridiculous that they want to stop us from seeing what is happening in a timely manner. Katherine Howard

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Katherine Walker Software Engineering Manager — Jun 11, 2026
Subject: File No. S7-2026-15 From: Katherine Walker As a shareholder and employee, I am strongly against this proposal. Companies must provide more transparency, not less. Additionally, consumers will be less confident companies that provide less information. These changes will not help.

Kathi Morgan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathi Morgan Affiliation: Jun. 11, 2026 You all need to stop trying to take from the consumers/Aus citizens

Sent from my iPhone

Kathi Swary — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathi Swary Affiliation: Jun. 11, 2026 I would like to see quarterly reporting continue on my retirement account. I am a retiree who counts on my accounts being at least stable, and if I see they are not, have the opportunity to change my investment. The suggested change to twice a year reporting leaves more opportunities for fraud and only benefits big business, not the American consumer.
Kathleen Swary, Retired Ohio Teacher

Sent from my iPhone

Kathie LaBombard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathie LaBombard Affiliation: Jun. 11, 2026 That's my money that I count on my retirement
I expect transparency! Kathie LaBombard

Kathleen Byers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen Byers Affiliation: Jun. 11, 2026 Kathleen Byers. Retired.
I cannot believe that the SEC would even consider changing the reporting schedule! We are in our 70’s and watch out finances closely. I am vehemently against any change in reporting.

Kathleen Pugh — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathleen Pugh Affiliation: Jun. 11, 2026 Kathleen Pugh Retired
Snohomish, WA
I am totally against this proposed change. Transparency in financial reporting is imperative to this

country's financial health, and particularly important to each investor's financial health. Investors require a full picture to ensure we are making the correct decisions with our investments, and semi annual reporting does not satisfy this requirement.

Sent from my Galaxy

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kathleen anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: kathleen anderson Affiliation: Jun. 11, 2026 Hiding records is nonsense. Take the high road and your customers will trust you.

From KMA

Kathleen C. Juza — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen C. Juza Affiliation: Jun. 11, 2026 I oppose this because we as a family rely on these quarterly reports to manage our retirement accounts. With less than 10 years remaining before I am eligible for retirement, it scares me to
be in the dark. -Kathleen Juza, professional services business owner

Yahoo Mail: Search, Organize, Conquer

Kathleen Ferris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen Ferris Affiliation: Jun. 11, 2026 I think we've let this government finagle the theft of our money and our rights long enough. I demand that quarterly reporting continues. Unfortunately there is no entity that can be protected from the greed of the billionaire class and just 'norms' are no longer acceptable.

KATHLEEN HOBSON — Jun 11, 2026
Subject: S7-2026-15 Comment From: KATHLEEN HOBSON Affiliation: Jun. 11, 2026 Absolutely NOT. Keep it the same as it is currently

Sent from my iPhone

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kathleen mcdonald — Jun 11, 2026
Subject: S7-2026-15 Comment From: kathleen mcdonald Affiliation: Jun. 11, 2026 Don't rob us! You

need to be transparent at all times!

Sent from my iPhone

Kathleen Moore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen Moore Affiliation: Jun. 11, 2026 Not no. H**L NO!!!!!

Sent from my iPhone

Kathleen Platt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen Platt Affiliation: Jun. 11, 2026 This sounds like legalized insider trading.

Sent from my iPhone

Kathleen Santiago — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathleen Santiago Affiliation: Jun. 11, 2026 SEC,

This is for insider trading! I can't think of any good reason for this. I want my quarterly updates! STOP THIS NOW! Kathleen Santiago Solutions Engineer Washington, DC

Yahoo Mail: Search, Organize, Conquer

Kathleen Yeager — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathleen Yeager Affiliation: Jun. 11, 2026 I depend upon those quarterly reports to check on my investments and to take appropriate actions if needed.

Sent from my iPhone

Kathryn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathryn Affiliation: Jun. 11, 2026 To Whom It May Concern

Please, stop this idea of no reporting for six months. In other words, maintain quarterly reporting. The fraud and grifting will only explode without it.

I am past the age of retirement but unable to do so because of the shift of wealth to the rich. Please don't give them another method of milking those of us who continue to struggle.

Kathryn McDeed, RN
Greenville, SC

Kathryn Aberle MD — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathryn Aberle MD Affiliation: Jun. 11, 2026 To the SEC:
As a retired physician I want my husband and our financial planners to have every possible means of keeping our nest egg secure. Please do not let this dishonest man put our funds at risk. Quarterly reports are essential to keeping us comfortable in our old age and possibly even pass along to our child, who has chosen a life filled with art and poverty. Do not let that greedy man destroy the comfort and security of those of us who had to work for a living, that is to say, the bulk of society. Thank you in advance.

Respectfully submitted,
Kathryn Aberle MD
Retired Anesthesiologist
Instructor of Anesthesia Harvard Medical School
Attending Anesthesiologist Brigham and Women's Hospital

Kathryn Cobb — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathryn Cobb Affiliation: Jun. 11, 2026 I'm an ordinary investor who relies on quarterly investment statements in my retirement. Abandoning quarterly statements puts us in the dark longer, allowing fraud and dissembling to flourish. Do not permit companies to shirk their responsibility to us; the savings aren't worth it.
Kathryn Cobb
Sent from my iPad

Kathryn Estrera — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathryn Estrera Affiliation: Jun. 11, 2026 This reporting is what keeps us safe from financial fraud. Don't do this.

Kathy Miller — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathy Miller Affiliation: Jun. 11, 2026 We investors want and deserve Quarterly reports!! DO NOT deviate from this standard!!!! From Austin Tx

Sent from my iPhone

Kathy B — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy B Affiliation: Jun. 11, 2026 The SEC was established to keep the stock market honest and fair. Quarterly reporting is the only way to keep investors in the know about what is really happening. No change is needed unless shady things are happening. It's time for the current government to work for the people it represents.
Kathryn Brittingham

Sent from my iPhone

Kathy Dodge — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy Dodge Affiliation: Jun. 11, 2026 Hello,

I am a retired teacher who's relying on information I receive to make prudent investment decisions. The "just trust me, it's fine" approach sounds like one of my former students trying to get out of showing his work. The process is important to understanding where my investments are going. There is no reason for hiding the process unless it is nefarious. Transparency is necessary for trust.

Kathy

Kathy Goings — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy Goings Affiliation: Jun. 11, 2026 Quarterly reports are vital for
minimizing fraud! We the people need quarterly reporting!

Kathy Goings — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy Goings Affiliation: Jun. 11, 2026 Quarterly reports are vital for
minimizing fraud!

Kathy Gordon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy Gordon Affiliation: Jun. 11, 2026 ABSOLUTELY NOT !!! We may have been born at night but not last night !! Kathleen Gordon , Matriarch

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Kathy KELLEY PAUL — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy KELLEY PAUL Affiliation: Jun. 11, 2026 Yes for quarterly reports keep the corporations in line with the truth

Sent from my iPhone

Kathy Krieger — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathy Krieger Affiliation: Jun. 11, 2026 Retirees living off their earnings can't afford the lack of transparency that the SEC proposes through eliminating quarterly reporting.

Sent from my iPhone

KATHY OHARA — Jun 11, 2026
Subject: S7-2026-15 Comment From: KATHY OHARA Affiliation: Jun. 11, 2026 I do not want a six

month rule for corporations

P.s. When are you going to investigate insider trading ???

Sent from my iPad

Kathy Paradis — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathy Paradis Affiliation: Jun. 11, 2026 Please do not change the reporting rules for public companies from quarterly to biannually. It is my understanding that the last time this was done stock fell for 15 years. I don't have that kind of money to waste. Please think of the little people. If it's not broke don't fix it. Thank you.
Kathy Paradis
42 Hazel Ln.
North Yarmouth, ME 04097
207-319-6880

Sent from my iPhone

Kathy Sledd — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kathy Sledd Affiliation: Jun. 11, 2026 My name is Kathryn Sledd. State of Missouri resident Retired from Fortune 500 company in 2014 but working PT to help stretch my retirement income. I am totally against extending the reporting timeframe from 3 to 6 months. This puts the average citizen at complete disadvantage!

Sent from my iPhone

Kathy VenRooy — Jun 11, 2026
Subject: File No. S7-2026-15 From: Kathy VenRooy I am a retired person. My husband and I have most of our savings in investments. It is a very bad idea to only report twice a year instead of quarterly. A lot can happen in 6 months. We, the investors, won't know what's happening. You folks at the SEC will have early insider knowledge. Not a good idea! Keep the quarterly reports.

Kathy W. Mason — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kathy W. Mason Affiliation: Jun. 11, 2026 I am Kathryn Mason, retired occupational therapist in Virginia. My social security already will be cut 24% in the future. I have no way of replacing that income. Please protect investments
by requiring quarterly reporting to continue. Thank you.

Yahoo Mail: Search, Organize, Conquer

Kathy Yu — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Yu Affiliation: Jun. 11, 2026 To the Securities and

Exchange Commission:
Please don't stop frequent reporting. The U.S. has been a leader in the free market world. We pride ourselves in the common man being able to make it big. It takes more effort to change something than to just let it be, and I do not know that the benefits of less frequent reporting outweighs the consequences, which is less information for the common investor.

Katie Gerg — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Katie Gerg Affiliation: Jun. 11, 2026 Katie Gerg
Software engineer
Medford Massachusetts

I am against changing the filing rules for public companies. My retirement savings are tied to the stock market, and I rely on timely, transparent information. Changing the rules will promote an insider advantage and heightened stock market volatility. Who wants that when you're retired?

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katie jackson — Jun 11, 2026
Subject: S7-2026-15 Comment From: katie jackson Affiliation: Jun. 11, 2026 Hello, my name is Katie Jackson and I am a buisness owner, mother and investor. I would like to request that quarterly reports continue to be required so that we as consumers and participants in this economy aren’t shut out in favor of regulations that only benefit insiders. Thank you.
Katie Jackson
Sent from my iPhone

Kay Grubola — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kay Grubola Affiliation: Jun. 11, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. Extending the time between reports also lowers my trust in your disclosure process. I think once again the smaller investor is going to be taken advantage of by big corporation insiders.

Kay Partin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kay Partin Affiliation: Jun. 11, 2026 Kay Partin , Retired. Keep quarterly. The people want to see results as time goes along and not 6 mos. A lot of underneath BS can happen quickly if not plenty of time for constituents to read it clearly.

Kay Quinn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kay Quinn Affiliation: Jun. 11, 2026 I think this is a bad idea because so many things happen quickly and we should know about them. Transparency is needed.

Kaye Davis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kaye Davis Affiliation: Jun. 11, 2026 I am a former school

teacher, now retired and 79.5 years old. I have struggled to invest wisely on a teacher's meager income. I want to know on a QUARTERLY basis how the companies I've invested in are doing so I can manage my investments closely. A six month report is just not acceptable and represents way too much time for the tables to be turned on investors who do not have the advantage of being "insiders" with secret knowledge that they can use to personally benefit from while we regular citizen investors are at what could be a critical disadvantage. Do NOT allow companies to hide their reports for 6 months! Leave it at the 3 month interval reporting!!! Thank you, Kaye Davis

Sent from my iPhone

Kayla Johari — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kayla Johari Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not do this. Quarterly reporting is an important tool tool as an investor and I need transparency to make accurate decisions.

Keaton Robertson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Keaton Robertson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I'm a father of two children building investments so I can retire and put my kids through college. Quarterly disclosures help me make informed decisions, and that the SEC shouldn't take vital information away from me with my family's future at stake.

Keith Thurber — Jun 11, 2026
Subject: S7-2026-15 Comment From: Keith Thurber Affiliation: Jun. 11, 2026 Keith Thurber, redacted

I am retired and dependent on my invested IRA for income. Please do not change the reporting period to 6 months.

Thank you

Keith Gengler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Keith Gengler Affiliation: Jun. 11, 2026 I would like you to reconsider on deleting quarterly reporting and extending it to 6 months. I believe to keep investors updated n current quarterly reporting is needed. Thank you
Keith Gengler

Keith Carlson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Keith Carlson Affiliation: Jun. 11, 2026 With modern technology you're suddenly requiring less reporting? How corrupt can you be....oh wait, you're part of the current political quagmire, I see. Please stop robbing citizens, keep the reporting or heck ask

for more!

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keith cottrell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: keith cottrell Affiliation: Jun. 11, 2026 I'm so going to sue you worthless bastards if you role back the reporting standards back!

Keith Wynne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Keith Wynne Affiliation: Jun. 11, 2026 Investors deserve transparency. Keep the standard that exists in play!

Sincerely,
Keith Wynne
Sent from my iPhone

Kellen Barker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kellen Barker Affiliation: Jun. 11, 2026 Jason Baker, EMT at a senior living facility
There is something you need to address! I'm the one who left it all behind. Please read Katawa Shoujo. You won't be let down, I promise.

Kelli Koszut — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelli Koszut Affiliation: Jun. 11, 2026 Market transparency as well as corporate performance is critical information to have on a regular basis, particularly when trying to decide upon investments in order to grow and keep retirement funds. This is especially important when no one knows what is going to be done regarding social security. Do not play with people's retirement. Keep the reporting a mandatory 3 months. There is historical precedent that has worked for many, many years.
Thanks for your consideration, Kelli Koszut, IT specialist

Kellie Courtney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kellie Courtney Affiliation: Jun. 11, 2026 It is imperative for the majority public to continue to receive quarterly financial reporting. Now more than ever, big business is looking out only for themselves and the need for transparency and consumer protection is at an all time high. Please preserve quarterly reporting.
Kellie Courtney
kelgonbouquet@gmail.com
Portland, OR

Kellie Courtney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kellie Courtney Affiliation: Jun. 11, 2026 It is imperative for the

majority public to continue to receive quarterly financial reporting. Now more than ever, big business is looking out only for themselves and the need for transparency and consumer protection is at an all time high. Please preserve quarterly reporting. Inflation and the economy are already eroding majority Americans' investments, savings and bank accounts… Thank you for protecting the majority of Americans by keeping the quarterly reporting.

Kelly Harrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Harrell Affiliation: Jun. 11, 2026 I'm a stay-at-home mom who manages the investments for my family. I produce quarterly reports on our investments & make sure monthly expenses get reconciled. If households can do it, why can't companies? A plan to have bigger, better-staffed companies be lazy & only do this 2x/year?! This makes me think US publicly-traded companies want to cook the books. This is a terrible plan that will cause a lot of us to pull our money out. Kelly Harrell

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Kelly Harrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Harrell Affiliation: Jun. 11, 2026 I'm a stay-at-home mom who manages the investments for my family. I produce quarterly reports & make sure expenses get reconciled. A plan to have bigger, better-staffed companies be lazy & only do this 2x/year?! This makes me think US publicly-traded companies want to cook the books. This is a terrible plan that will cause a lot of us to pull our money out. Kelly Harrell

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Kelly Brown — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kelly Brown Affiliation: Jun. 11, 2026 Changing the reporting model this late in the game will only hurt Americans and benefit big business again! Maintain the rules, ride the waves and report quarterly so we are informed enough to make decisions closer to realtime.

Sent from my iPhone

Kelly Cartwright — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Cartwright Affiliation: Jun. 11, 2026 Keep your reports quarterly- not 6 months!
Dr. Kelly Cartwright
The People deserve TRANSPARENCY!

Kelly

Kelly Cullen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Cullen Affiliation: Jun. 11, 2026 Stop removing rules that are meant to keep the market from ripping people off. If I can't trust what you (and I barely do now) are doing with my money I will cash out my entire portfolio. Hiding financials, devaluing, exemptions to rules for a few larger companies that do not meet current requirements all are shady and harmful.

I have already contacted my union and financial advisor. Kelly Cullen Teacher

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Kelly Denise Benoit — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Denise Benoit Affiliation: Jun. 11, 2026 We know and the SEC knows Right from Wrong.

Kelly Gossman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Gossman Affiliation: Jun. 11, 2026 Stop this legislation. My name is Kelly and I'm retired Auto worker. This is not good for small investors.

Kelly Harter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Harter Affiliation: Jun. 11, 2026 Kelly Harter Consultant- St Pete Florida.

I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. This small savings that semiannual reports would bring to companies isn't justified enough to potentially harm investors.

Sent from my iPhone

Kelly Jo Salling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Jo Salling Affiliation: Jun. 11, 2026 Quarterly reports are essential to transparency do not abolish them!

Kelly Layne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Layne Affiliation: Jun. 11, 2026 Kelly Layne, Navistar Reporting every 6 months is absurd. Too much time leaves room for error, leaves room for mishandling, puts doubt in others minds as to whether their needs are being met or even being represented in a honest, respectful manner. Theft cld possibly be of concern. I just think it is best to be able to touch base every 90 days to keep things honest.

Sent from my iPhone

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kelly mcbride — Jun 11, 2026
Subject: S7-2026-15 Comment From: kelly mcbride Affiliation: Jun. 11, 2026 Quarterly reporting has been an imbedded standard and automated process for years. The companies will most certainly continue even daily reporting processes, sharing those reports on a quarterly basis costs a min Al amount especially given the automated submission & tracking processes employed currently. There's minimal gain long term and very maximum LOSS becomes a much greater & easier probability when companies are not held accountable to their stakeholders. This should NOT MOVE

forward!!

Kelly McBride
A long-time taxpayer.

Sent from my iPhone

Kelly Nunn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Nunn Affiliation: Jun. 11, 2026 There is Entirely too much being done behind the curtain. I do not TRUST anything a Repugnant republican says!! They are evil demonic people who have their heads stuffed so far each other's ass that the whole white house stinks like ****!!!!!!

Kelly Tinkler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kelly Tinkler Affiliation: Jun. 11, 2026 Please continue to require companies to provide quarterly reporting. Thank you.

Ken Hayes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ken Hayes Affiliation: Jun. 11, 2026 I'm a 76 year old retiree who needs to trade stocks to supplement my social security. I need timely, accurate reports from publicly traded corporations. Reducing the requirement from quarterly to semi annually will not help.

Kenneth Hayes
Austin, TX

Sent from my iPad

Ken Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ken Miller Affiliation: Jun. 11, 2026 Where is the transparency if no reports

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Ken Trettin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ken Trettin Affiliation: Jun. 11, 2026 Quarterly reporting is far too infrequently. Monthly reporting would be much more beneficial to the investor. Should any insiders benefit from their information, the penality must be triple damages title investors plus the regular fines to the SEC. Kenneth Trettin, <ktrettin@myomnitel.com> and if anyone benefits from my investments I want it to be me.

Sent from my iPad

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kenneth Linderman — Jun 11, 2026
Subject: S7-2026-15 Comment From: kenneth Linderman Affiliation: Jun. 11, 2026 For what purpose has this reporting change been proposed? Who does it benefit and in what ways? Everywhere one looks people are demanding transparency. From elections to governance to vaccines to corporate boardroom decisions, people want more transparency. Fraud, corruption and incompetence cannot survive the light of public scrutiny. Who wants to turn out the light, and why?
Kenneth Linderman
Walland TN

Kenneth Bauer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kenneth Bauer Affiliation: Jun. 11, 2026 Simple response: KEEP IT QUARTERLY! Doing so reduces the risk of untoward actions to publicly owned securities! If companies will behave dishonestly, they want to hide their actions. DO NOT LET THEM OPERATE WITHOUT TRANSPARENCY!!! K Bauer

Sent from my iPhone

Kenneth Blankenship — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kenneth Blankenship Affiliation: Jun. 11, 2026 KEEP QUARTERLY REPORTING!

Kenny Blankenship
redacted

Kenneth Buick — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kenneth Buick Affiliation: Jun. 11, 2026 So now we're just going to openly allow corporations to openly steal investors money. Good for them to bad for us. I have zero confidence, corporations will do the right thing. This is a scam. Kenneth Buick ,
retiree.

Kenneth Meek — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kenneth Meek Affiliation: Jun. 11, 2026 Retired,but I feel this is very unfair,especially for those of us that depend on a fairmarket to supplement income! No more crashes!!

Kent Kirk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kent Kirk Affiliation: Jun. 11, 2026 Sure!!! Let the crooks hide for six months so they can dump all their loses and the citizens that support the companies get screwed! You CROOKED S.O.Bs. We need and deserve TRANSPARENCY!

Kent Wishne — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kent Wishne Affiliation: Jun. 11, 2026 Proposed SEC Comment: File No. S7-2026-15
Subject: Strongly Oppose Proposed Rule S7-2026-15 – Retention of Quarterly Reporting Mandate

Dear Secretary Countryman,

I am writing to express my strong opposition to the proposed rule that would allow public companies to transition from quarterly to semi-annual financial reporting. As an individual investor who manages my own portfolio, I believe reducing the frequency of required disclosures would severely harm retail investors, diminish market transparency, and introduce unnecessary volatility into the U.S. financial system.

Accurate and timely information is the bedrock of fair and efficient capital markets. The current quarterly reporting framework provides several critical protections that a semi-annual system simply cannot replicate:

Prevents "Bad News Festering": A six-month reporting window creates a massive information vacuum. Corporate underperformance or operational structural shifts could remain hidden for half a year, leading to severe, destabilizing market reactions when the data is finally made public, rather than the smoother, incremental adjustments that quarterly updates allow.

Levels the Playing Field: Institutional investors, corporate insiders, and market analysts possess sophisticated channels to gauge a company's health in real-time. Retail investors rely heavily on standardized, public filings to make informed decisions. Extending the reporting gap directly widens the information asymmetry between corporate insiders and everyday market participants.

Maintains Market Liquidity and Valuation Premiums: Historical data from the U.S. market's own "semi-annual experiment" between 1955 and 1970, alongside modern comparisons with international markets that report semi-annually, suggests that reduced transparency is closely linked to lower trading liquidity and multiple compression. A lower valuation premium ultimately raises the cost of capital for businesses and erases the hard-earned savings of long-term investors.

The argument that quarterly reporting fosters corporate "short-termism" is not supported by the robust history of American innovation and economic growth under the current system. While eliminating quarterly guidance forecasts can be a healthy step to discourage short-term manipulation, eliminating actual quarterly historical results will only leave investors in the dark.

I strongly urge the Commission to protect individual investors and maintain the integrity of our markets by preserving the mandatory quarterly reporting framework.

Sincerely,

Kent Wishne
General Contractor
El Dorado Hills, CA

Kerri Bedard — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kerri Bedard Affiliation: Jun. 11, 2026 Absolutely not!

Sent from my iPhone

Kerri Russell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kerri Russell Affiliation: Jun. 11, 2026 Vote NO on insider trading window!

Sent from my iPhone

Kester Bruno — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kester Bruno Affiliation: Jun. 11, 2026 More insider trading, average citizen will have no information until it’s too late.

Sent from my iPhone

Kevin Dobel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kevin Dobel Affiliation: Jun. 11, 2026 Absolutely Not

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Kevin Jennings — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kevin Jennings Affiliation: Jun. 11, 2026 I'm against a 6 month period between filings. Doing so would make investing blind without seeing what state a company is in. I personally think 3 months is too long. It's 2026. Companies should be doing this monthly.

Thank you.

Kevin Jennings

Kevin O'Grady — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kevin O'Grady Affiliation: Jun. 11, 2026 In an age of almost instant access to information why would the SEC go backwards? With insider trading becoming easier with the information available, why not make THAT information public ASAP to mitigate the amount of undisclosed information that benefits only a few investors that are in the know like members of Congress for instance.

Kevin Peavey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kevin Peavey Affiliation: Jun. 11, 2026 Quarterly reports are essential for investor to make decisions on buying and selling stocks. If only insiders know the real story this could topple Wall Street causing panic and major sell-off.

Yahoo Mail: Search, Organize, Conquer

Kevin Stebleton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kevin Stebleton Affiliation: Jun. 11, 2026 I'm a very small investor but I watch what I have. Information is so easy to provide, filing a quarterly report cannot be an unreasonable burden and I don't see a point in reducing the frequency of these reports to semiannually.

Kevin Stebleton
Waterford MI

Sent from my iPhone

Kevin Vielbaum — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Vielbaum Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly disclosures for public companies. As an individual investor I use quarterly reports to understand the health of the businesses I choose to invest in. Eliminating quarterly reporting and making reporting less frequent will allow management at companies to potentially hide key information from the markets for longer periods of time. I don't think that is in the interest of the American investing public and could exacerbate fraud.

Khristie Hauck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Khristie Hauck Affiliation: Jun. 11, 2026 I am against this change. It does not serve the average American's portfolio. Information informs decisions and providing less simply leaves us vulnerable. My name is Khristie Hauck and I'm an attorney.

Sent from my iPhone

Kim Allen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Allen Affiliation: Jun. 11, 2026 Keep corporate reporting quarterly. I'm retired, and I live on my stock dividends. I want to know how safe my investments are.
Kim Allen

Kim Garvy — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kim Garvy Affiliation: Jun. 11, 2026 Please do not change reporting to semi-annually. We have been there and done that and the results were disastrous for shareholders. Corporations are not capable of self restraint, they need the transparency requirements of quarterly reporting.

Kim Garvy

Kim Bennardi — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Bennardi Affiliation: Jun. 11, 2026 I'm writing to protest the change from quarterly reporting to the SCC to six months. This change will not provide investors with the adequate information in a timely manner. I am retired and need more information in order to secure my IRA and other savings.
Companies to hide information for six months is not beneficial and will lead to increased fraud. Investors will lose money.
Kim Bennardi
Retiree
Pennsylvania

Kim Berard — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kim Berard Affiliation: Jun. 11, 2026 I've worked my whole life for the little I have invested. For the sake of transparency, honesty and integrity, keep the reports quarterly and the public informed.

Kim Hall — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Hall Affiliation: Jun. 11, 2026 More reporting is needed rather than less. The company's should give more transparency and help cut back on illicit activities. It protects the company and the consumer. With prices rising, there may be more opportunities for illicit activities. Please require as much oversight as possible for the people.

Kim Hatfield — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kim Hatfield Affiliation: Jun. 11, 2026 Kim Haye, retired investor, California.

I see there is a motion to move corporate fiscal reporting from Quarterly to a Semi-Annual basis.

I do not believe this move is in the best interest of investors. Reducing transparency is a move that is bound to backfire, and to reduce the strong stock market growth our economy needs.

I urge you to protect the retiree investor and the public by continuing to require quarterly fiscal reporting.

Kim Hatfield — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kim Hatfield Affiliation: Jun. 11, 2026 Kim Haye, retired investor, California.

I see there is a motion to move corporate fiscal reporting from Quarterly to a Semi-Annual basis.

I do not believe this move is in the best interest of investors. Reducing transparency is a move that is bound to backfire, and to reduce the strong stock market growth our economy needs.

I urge you to protect the retiree investor and the public by continuing to require quarterly fiscal reporting.

Kim Hensley Owens — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Hensley Owens Affiliation: Jun. 11, 2026 I am an English professor who cares about finances being always on the up-and-up! Quarterly reporting is absolutely critical. We must have transparency!!

Thank you,
Kim Hensley Owens

Sent from my iPhone

Kim Kime — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Kim Kime Affiliation: Jun. 11, 2026 Kim Kime, retired investor, living in York, Pa. I DO NOT understand why you would move backwards. If you view the history of reporting financial aptitudes, you see when done quarterly there are more profits because more people seem to be able to see faster gains & more willing to make the investments/risks. The SEC will just be hurting those who control. You might be confused with the theory that “make America great, again” means to get those wealthy folks way & ahead of all others, but you are forgetting that the only growth industry seems to be in the tech areas, AI specifically & the same people keep benefiting from that. Wouldn’t it be better to see growth in multiple areas, health care, research, marketing to name a few. Keep reporting quarterly. I want to know how my money is doing. I don’t have as much as the members of the SEC, but I would like to be comfortable in my twilight years.

Sent from my iPhone

Kim Klahsen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Klahsen Affiliation: Jun. 11, 2026 Let's hide the paychecks for SEC employees for 6 months until the companies report their data and see how long it takes to stop stupid people from making decisions.

Kim Marlow — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Marlow Affiliation: Jun. 11, 2026 I do not want semi annual reporting. I am small investor nearing retirement and I rely on quarterly information to make decisions. Longer time in reporting will make unfair advantage for corporate insiders and the cost benefits are not advantageous to me.

Kimberly Marlow
489 Bell Branch Lane

St Johns, FL 32259

Sent from my iPhone

Kim Meador — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Meador Affiliation: Jun. 11, 2026 This is so wrong...our investment platform..we have the right to know people's motives behind this just don't sound ethical.

Kim Olsen-Clark — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Olsen-Clark Affiliation: Jun. 11, 2026 Dear Chairman Atkins:

Having worked in the business sector for all of my working life, I have learned that quarterly financial reporting is vital because it provides a regular, standardized health check that ensures market transparency, protects investors, and guides corporate strategy. By requiring public companies to disclose their financial data four times a year, these reports eliminate major fiscal surprises such as pending bankruptcy, reduce insider trading risks, and allow stakeholders to closely track growth, revenue, and profit margins. This consistent flow of information directly influences stock prices based on market expectations, while helping management pivot strategies, allocate capital, and secure external funding.

As a reminder, in 2025, over 700 large and mid-sized U.S. companies filed for bankruptcy (the highest total since 2010). Meanwhile, total official business bankruptcy filings reached 24,737, driven by high interest rates and inflation. Quarterly financial reports serve as an early warning system by exposing deteriorating liquidity, unsustainable debt loads, and operational inefficiencies before a company collapses.

Kim Clark
Nonprofit consultant

Kim Suminski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Suminski Affiliation: Jun. 11, 2026 My name is Kim Suminski. I am a retired cook and over 70. I have watched my world decay from corruption. Unless we act quickly against it, it grows and spreads. We want to see quarterly reports.

Kim Tudor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Tudor Affiliation: Jun. 11, 2026 Please continue with quarterly reporting of our investments. We have a right to know what is happening with our funds and should be able to take action as needed. Do not let big corporations gain for less information provided on our investments.

Sent from my iPhone

Kim Webster — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kim Webster Affiliation: Jun. 11, 2026 Why should citizens have to beg for transparency . So I won't. I'll keep it simple and say, "I vote firmly for quarterly reports AT A MINIMUM !"

Kim

Kimberlee Roberts — Jun 11, 2026
Subject: KEEP IT QUARTERLY From: Kimberlee Roberts Affiliation: Jun. 11, 2026 The American public deserves to know just how our life savings are progressing/regressing depending on the markets. DO NOT TAKE AWAY quarterly reporting. There is no reason that this should change. The cost to these companies is negligible, but for the average investor, waiting half a year to find out what's happening with our accounts could be devastating.

Kimberly Phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kimberly Phillips Affiliation: Jun. 11, 2026 Keep Companies on Quarterly!!!

Kimberly White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kimberly White Affiliation: Jun. 11, 2026 Kimberly White: bookkeeper.
My clients rely on quarterly reporting to make good investment decisions. Without this timely reporting many would be less likely to invest in the market. Being able to put off a report for 6 months allows great opportunity for hiding mismanagement and troubled financials. Reporting every 6 months does not inspire public trust!!

Sent from my iPhone

Kirby Aycock — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kirby Aycock Affiliation: Jun. 11, 2026 HELL NO !
REPORT AS IT IS DONE NOW !

Kirk Hoffman — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kirk Hoffman Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I write to oppose the proposed amendments permitting public companies to file semiannual reports

in lieu of quarterly reports.
Quarterly reporting is a cornerstone of investor protection. Cutting mandatory interim disclosure in half doubles the window in which a company's deteriorating finances, accounting problems, or outright fraud can go undetected by the public. Markets price information; less frequent information means stale prices, wider information gaps, and greater advantage to insiders and sophisticated players over ordinary investors—precisely the asymmetry the federal securities laws exist to prevent.
The proposal's suggestion that voluntary 8-K earnings releases will fill the gap is unpersuasive. Such releases are selective, management-framed, and lack the completeness, audit oversight, and liability standards of a Form 10-Q. They are no substitute for a full periodic report.
Nor is the "short-termism" rationale supported by clear evidence; jurisdictions that report semiannually have not demonstrably reduced short-term pressure, while U.S. markets remain the deepest and most trusted in the world partly because of robust, comparable, predictable disclosure.
I urge the Commission to retain mandatory quarterly reporting for all Exchange Act reporters.

Kjell Rodne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kjell Rodne Affiliation: Jun. 11, 2026 Having watched the federal government keep secrets from the people on and off again for 50 years I find it troubling that they want to limit access instead of promoting more and safer public information? Kjell Rodne, retired

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KLB — Jun 11, 2026
Subject: S7-2026-15 Comment From: KLB Affiliation: Jun. 11, 2026 Transparency quarterly or you must have something to hide.

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kmk — Jun 11, 2026
Subject: S7-2026-15 Comment From: kmk Affiliation: Jun. 11, 2026 Single mom. Work full time. Intelligent investor. Need those quarterly reports to ensure what I'm buying continues to perform. Knowledge is power. Remove knowledge remove power to make the best decisions. Please dont take away this requirement for companies to report to their shareholders quarterly.

Krista Kazembe
Physical Therapist.

Knoxann Armijo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Knoxann Armijo Affiliation: Jun. 11, 2026 I would like to have my report monthly, but every six months is so people can steal. SEC do your job. You're not supposed to be political.

Koby Sterling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Koby Sterling Affiliation: Jun. 11, 2026 My name is Koby

Sterling and I trade regularly on the markets. Extending reporting intervals will make the markets even less transparent than they already are, which allows institutional investors to have yet another leg up on retail investors like me. Not only is this counter to the SEC remit, but it seems that the proposed benefit to companies is insubstantial.

Sent from my iPhone

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kring4848 — Jun 11, 2026
Subject: S7-2026-15 Comment From: kring4848 Affiliation: Jun. 11, 2026 I don't think we need any more actions that cut into the American trust factor. Fraud grows like a wild weed given the slightest opportunity. Let's keep things the way they are.

Kristen McLees Milholen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kristen McLees Milholen Affiliation: Jun. 11, 2026 We need to be informed to prevent fraud.

Regards,

Kristen McLees Milholen

Kristi K — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kristi K Affiliation: Jun. 11, 2026 Transparency supports commitment to the integrity and accuracy of information shared in real time; as well as maintain accountability to ethical practices.

Regards,
Kristi, RN

Kristin Olsson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kristin Olsson Affiliation: Jun. 11, 2026 If a company is managing MY money, I want regular quarterly reports on how they're doing and whether my money is growing or not. There is no reason to change the reporting to twice a year, especially considering the information is readily available to the managing group. I am at retirement age so my money and potential income is extremely important to me. That said, for young people to invest in their futures, they need to have confidence that their money isn't just going into a black hole. Everyone deserves to have agency over their hard-earned money and this proposed rule would not benefit anyone except maybe the group managing the money. We all must be accountable and lessening the

reporting requirements ensures that disasters could and will happen long before anyone has an inkling that they need to protect their investments.

Kristin Olsson

Sent from my iPhone

Kryshon Bratton — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Kryshon Bratton Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Public companies should be able to submit quarterly reports. Efforts to support companies coming into the market should not come at a price of transparency. By creating a two-tiered system of entry into the market, I believe the effects will be more corporate play with the numbers. Standards are set to meet the needs of both the intergity of the market and the retail investor.

Kurt English — Jun 11, 2026
Subject: S7-2026-15 Comment From: Kurt English Affiliation: Jun. 11, 2026 Kurt English, Entrepreneur

Keep all quarrels filing requirements. There is no excuse to reduce information available to the public

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L. Stoeckel — Jun 11, 2026
Subject: S7-2026-15 Comment From: L. Stoeckel Affiliation: Jun. 11, 2026 Please retain quarterly reporting. It is more responsive and allows investors to tract investments in a timely manner. Semi-annual reporting does not allow sufficient time to modify investments if trends begin changing.
I would actually prefer monthly reporting
Thank you
L. Stoeckel

Lana Callahan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lana Callahan Affiliation: Jun. 11, 2026 Keep Quarterly Reporting! We are told we have our own opportunity to invest and build and then rules keep changing to make it less and less possible to gain wealth. The 1% keep finding ways to take more and more while the rest of us suffer. We are watching. Thank you for considering our input.

Retirees trying to survive in Ohio.

Lana Callahan
Retiree, Parent, Grandparent, Volunteer

Lana Morgan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lana Morgan Affiliation: Jun. 11, 2026 Lana Morgan Retired Teacher
I need to know what is going on in the SEC for investment's.

Lana Savage Morgan

Landon Vincent — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Landon Vincent Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As a U.S. citizen and investor, changing the reporting timeframes to every bi-annualy is a big loss to our financial system. It allows much bigger gaps for fraud and company issues to fester without legal necessity to reveal information to the public in consistently low timeframes. This will reduce the trust other investors in U.S. companies currently have which can be detrimental for long term capital accumulation for the country.

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lanpegham — Jun 11, 2026
Subject: S7-2026-15 Comment From: lanpegham Affiliation: Jun. 11, 2026 Peggy Hamlin. Retired. Help folks out by giving us the tools to keep our money safe.

Sent from my Galaxy

Lark Hughes — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lark Hughes Affiliation: Jun. 11, 2026 Six month reporting is a long time and numbers could get muddled. I prefer knowing how any company I invested in is performing quarterly. They could hide falling numbers and only the insiders or the connected investors would know to get out early. The playing field is not level as it is for the individual investor. Please do not hobble us further. Lark Hughes, retired physician, and individual investor.

Sent from my iPad

Larry Coscia — Jun 11, 2026
Subject: S7-2026-15 Comment From: Larry Coscia Affiliation: Jun. 11, 2026 Larry Coscia, Retired, interests are corruption disruption any means.

Larry D'Ambrosa — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Larry D'Ambrosa Affiliation: Jun. 11, 2026 This is silly. You can’t go back. Everyone needs timely data, and reporting semiannually instead of quarterly is going backwards

Get Outlook for iOS

Larry Goforth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Larry Goforth Affiliation: Jun. 11, 2026 I need quarterly reports for accurate assessment. Please retain it. Thanks!

Larry Johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Larry Johnson Affiliation: Jun. 11, 2026 Quarterly with charts should be required.

Sent from my iPhone

Larry La Vergne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Larry La Vergne Affiliation: Jun. 11, 2026 Keep the quarterly reports. It’s good basic business sense.

Thank you

Laura Carter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Carter Affiliation: Jun. 11, 2026 My name is L. Carter. I am an LMT and an investor, albeit a small one. It is difficult enough to navigate the investment landscape without corporations having all of information and knowledge, while we are left to do our due diligence and take the majority of the risk. Giving corporations more time to hide their books would allow any fraud that exists to continue to grow. Imagine if Bernie Madoff had more time to hide his fraud. How much more would he have been able to get away with before the recession hit. Please reconsider this stance for ths sake of the small investor who is swimming in the great ocean of corporate control. Thank you.

Laura Corra — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Corra Affiliation: Jun. 11, 2026 L Corra office manager There is too much opportunity for fraud and corruption things that are rampant now. Instead of more transparency your advocating for deception

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Laura Goetz — Jun 11, 2026
Subject: SEC transparency and quarterly investment reporting From: Laura Goetz Affiliation: Jun. 11, 2026 This didn't work very well the last time our government limited they're reporting to twice yearly. Why on earth would you do it again unless you are trying to hide information from the rest of us who invest and only allowing those with "connections" to know the full scope of OUR investments. So their "inside knowledge" allows them to make faster, better decisions about their investments and we pay the price. Equal access should be available to all owners of investments on a quarterly basis. Especially in these volatile times. Sent from my iPhone

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Laura Goetz — Jun 11, 2026
Subject: Changing quarterly securities reporting to every 6 months. From: Laura Goetz Affiliation: Jun. 11, 2026 This didn't work very well the last time our government limited they're reporting to twice yearly. Why on earth would you do it again unless you are trying to hide information from the rest of us who invest and only allowing those with "connections" to know the full scope of OUR investments. So their "inside knowledge" allows them to make faster, better decisions about their investments and we pay the price. Equal access should be available to all owners of investments on a quarterly basis. Especially in these volatile times. Sent from my iPhone

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Laura Lee-Walrond — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Laura Lee-Walrond Affiliation: Jun. 11, 2026 Keep it QUARTERLY

Laura Maisto — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Maisto Affiliation: Jun. 11, 2026 Keep disclosures quarterly
Else make them bimonthly and give the public more access to information

Laura Maisto
redacted
Sent from my iPhone

Laura Riehl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Riehl Affiliation: Jun. 11, 2026 Laura Riehl Human Resources -Recruiter

I formally oppose Rule S7-2026-15 for the following reasons: as an investor I rely on quarterly statements to make my investment decisions; giving 'options' is not the solution as the companies

that most need to disclose will undoubtedly be the ones who choose not to; the amount of money saved is not significant.

Laura Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Smith Affiliation: Jun. 11, 2026 My name is Laura Smith and I am an attorney. We think this new rule is unfair to investors, allows more opportunities for corporations to hide risks and to commit fraud and insider trading, and the estimated savings only goes to corporations and not investors. The risks far outweigh the benefits. There is already a lack of transparency and abundance of fraud that is plaguing society and benefiting billionaires while the rest of the population suffers. This is just another example of the same pattern. This unfair change should not be permitted.

Sent from my iPhone

Laura Snow — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Snow Affiliation: Jun. 11, 2026 Manipulating the truth and the markets to a more closed exclusive system. The is the UNITED STATES OF AMERICA WHERE EVERYONE HAS THE RIGHT TO SEE WHERE THE TRUTH IS ESPECIALLY IN THE MARKETS AND WHERE "THEIR MONEY" IS.

Laura Szopinski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Szopinski Affiliation: Jun. 11, 2026 Companies MUST continue to submit their financials every three (3) months! Investors need to know how a company is performing.

Laura Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Taylor Affiliation: Jun. 11, 2026 As a long time investor, quarterly data is essential to healthy retirement planning.

I am both an employee of a major defense contractor and a small business owner.

L. Taylor

Laura Thompson — Jun 11, 2026
Subject: File No. S7-2026-15 From: Laura Thompson This will give a false sense of how companies are doing and impact investment strategies for private individuals who do not believe SS will be available for much longer.

Laura Yoder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laura Yoder Affiliation: Jun. 11, 2026 Stop the grift and

corruption and allowing companies to hide their financial information for six months! Stop! Stop! Stop! We are tired of it all and, if you don't stop this sort of stuff, things will not go well for Republicans in November!!

Sent from my iPhone

Lauren — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lauren Affiliation: Jun. 11, 2026 Make it monthly or keep it as is

Sent from my iPhone
Lauren

Lauren James — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lauren James Affiliation: Jun. 11, 2026 My name is Lauren and I work in Healthcare. Do not remove quarterly financial submissions from these companies. I am in close contact with my financial advisor and make choices based on current events and economic shifts. If I do not have accurate reporting, this will severely impact how I make my investment decisions as a regular, hard working American. Don't give insiders a bigger leg up than they already have to sell out and leave us regular folks with the loss. I believe a lot more Americans will start taking their finances into their own hands and start changing the way they invest if the rules of the game continue to change as seen with MegaCap IPOs. Nobody besides the billionaires benefit from this. WE THE PEOPLE need help and protection!!!

Lauren James Felton

Laurie dAult — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laurie dAult Affiliation: Jun. 11, 2026 Why the cloak and dagger stuff? Just like the rest of this administration, you think it's okay to cloak yourselves in secrecy. It's not okay. Leave the reports quarterly. Quit burying our information to where it's too late to do anything about it by the time access is available.

Laurie Donovan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laurie Donovan Affiliation: Jun. 11, 2026 As a citizen concerned about the lack of accountability and scrutiny the public is afforded by corporations and companies that have their profit margin as their sole focus and not the common good, I urge the SEC to Maintain the quarterly review process. More time fewer reviews enables fraud and simple mistakes to grow undetected and encourages unscrupulous behavior because it is less likely to be seen in time.

Laurie Donovan
Marriage and Family Therapist in private practice
LMFT, LCSW

Laurie French — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laurie French Affiliation: Jun. 11, 2026 Leave the rule as it stands every 2 months. You have proven irresponsible of making good choices and must have over sight!

Yahoo Mail: Search, Organize, Conquer

Laurie Pessano — Jun 11, 2026
Subject: S7-2026-15 Comment From: Laurie Pessano Affiliation: Jun. 11, 2026 My name is Laurie. I am a creative director for a theatre company. We would like to start a retirement fund for our employees but have been concerned bout the trustworthiness of investment accounts and the corruption that appears to be happening with insider trading. This proposal pretty much seals the deal. Transparency is crucial to trust. This proposal will destroy any vestiges of trust. What is wrong with you? Are you all Russian agents, intent on destroying the U.S. economy? Trust has a dollar value.

Laurie

Laurie Schmeer — Jun 11, 2026
Subject: S7-2026-15 From: Laurie Schmeer Affiliation: Jun. 11, 2026 I OBJECT 110% & that there should be an increase, not a decrease in reporting!! Also they should be taxed like the CEO's are supposed to be taxed, which is the rate of 70%!

Lawrence McCullough — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Lawrence McCullough Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I object to the proposed rule change abandoning quarterly disclosures. This will put ordinary investors at great disadvantage. I strongly urge you to level the investment trading field by providing equal access at equal times to all investors big and small.
Thank you.
Lawrence McCullough Esq.

Lawrence Turner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lawrence Turner Affiliation: Jun. 11, 2026 Investors need accurate and timely information in order to make informed decisions. Eliminating the reporting of 2 quarters of data inhibits wise decision making. Please retain quarterly reporting.

Lawrence Turner

Director, Global Business Development Centers
International Literacy and Development

Sent from my T-Mobile 5G Device
Get Outlook for Android

LDS Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: LDS Smith Affiliation: Jun. 11, 2026 I do NOT want to change the reporting for my account! I depend on this account to keep me financially solvent during my retirement years. I track it with the quarterly statements and adjust my lifestyle accordingly. DO NOT CHANGE THE REPORTING TIMETABLE!

Leah Brashear — Jun 11, 2026
Subject: S7-2026-15 From: Leah Brashear Affiliation: Jun. 11, 2026 Gentlemen:

Walking back SEC filings from quarterly to semi-annually is a dangerous move especially given the horrible job this administration has done keeping their eye on the ball.

Leah Brashear

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Lee Ann Stearns — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lee Ann Stearns Affiliation: Jun. 11, 2026 Lee Ann Jordan Stearns, retired, Maine. Quarterly reporting is fundamental for transparency and in the best interest of all participants especially those of us who are retired.

Lee Campbell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Campbell Affiliation: Jun. 11, 2026 Transparency is essential!! We have a right to the information timely! Full disclosure! My name is Lee and as a working mom I deserve a glimmer of insight; not 6 months of secrecy!

Lee Canova — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Canova Affiliation: Jun. 11, 2026 The financial community needs more transparency rather than less! Quarterly reports are vital info for the investor in rapidly changing markets!

Sent from my iPhone

LEE FLETCHER — Jun 11, 2026
Subject: S7-2026-15 Comment From: LEE FLETCHER Affiliation: Jun. 11, 2026 If any industry needs quarterly reporting, it’s those on the stock market! Don’t you think the market has been manipulated enough in the last 17 months!

Sent from my iPhone
Lee Fletcher

Lee K. Perdue — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lee K. Perdue Affiliation: Jun. 11, 2026 I like getting my quarterly reports. I review them & discuss with my financial advisor frequently. It is important we continue to be able to make educated and timely decisions, particularly in this time of volatility. It is imperative to investors we retain this level of transparency, if not MORE often!

Lee K. Perdue
Tennessee

Sent from my iPhone

Lee Nicholson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Nicholson Affiliation: Jun. 11, 2026 Hi,
Frankly, with today's technology, there is no good reason for larger companies to report less frequently than monthly. They know where they stand and don't need weeks to "close the books" unless they are cooking the books. So, at least keep it as is. Why in the world would you change this?
Thank you,
Lee

Lee Tincher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Tincher Affiliation: Jun. 11, 2026 My name is Lee Ann Tincher and im a retired nurse who worked decades caring for children with chronic endocrine diseases. This matters to me because I worked hard earning my retirement money FAIRLY, not by cheating others, which is what the SEC change will do. How is this fair to investors without the insights? Or is that the point? Just another way to take advantage. NO TO THIS CHANGE!

Lee Tincher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Tincher Affiliation: Jun. 11, 2026 My name is Lee Ann Tincher and I'm a retired nurse who worked decades caring for children with chronic endocrine diseases. This matters to me because I worked hard earning my retirement money FAIRLY, not by cheating others, which is what the SEC change will do. How is this fair to investors without the

insights? Or is that the point? Just another way to take advantage. NO TO THIS CHANGE!

Lee Van Valkenburgh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Van Valkenburgh Affiliation: Jun. 11, 2026 The proposal to let companies report their results only every six months reminds me of the old line, “If it ain’t broke, why fix it?” I am a retiree who depends on investments for income, and I want and need all the information I can get to manage those investments. Reject this proposal, please.

Sent from my iPad

Lee Weygandt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lee Weygandt Affiliation: Jun. 11, 2026 I am an investor and I currently have 45% of my investments in
"International" investments. Not having quarterly reports will cause me
to lose confidence in American markets. We already cannot trust the
economic data and employment data being released by the Trump
administration. I need reliable economic reports to make my investment
decisions.

Not having quarterly reports will force me to liquidate investments in
the United States.

Lee Weygandt

Findlay, Ohio

Leeann Dolan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leeann Dolan Affiliation: Jun. 11, 2026 Please keep the quarterly checks in place. We are running out of controls for the govt.
thank you.

LeeAnn Haley — Jun 11, 2026
Subject: S7-2026-15 Comment From: LeeAnn Haley Affiliation: Jun. 11, 2026 There is absolutely no reason to cut down on this invaluable reporting. Please remain a quarterly publication.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Leesa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leesa Affiliation: Jun. 11, 2026 Why are we making it easier

for companies to hide Financials? Its like we want to make corruption and fraud easier. I do not support this legislation. Pass bills that help people, not corporations.

Leesa Powers

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leia gaten — Jun 11, 2026
Subject: S7-2026-15 Comment From: leia gaten Affiliation: Jun. 11, 2026 Leia gaten, engineer, keeping my money transparent with quarterly reporting is important for my fiscal peace of mind. Allowing investors to hide what they are doing is going to allow the criminal elements in the investor industry to hide wrong doing. Do not allow this, dont allow people to be reckless with my future financial stability.

Leigh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leigh Affiliation: Jun. 11, 2026 As a retail investor and as an AMERICAN I expect the SEC to do its job to protect me by holding companies accountable to investors such as myself. Without transparency our entire post-Great Depression economic system would collapse. Please do not change this rule. Leigh Robertson, educator

Sent from my iPhone

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leigh & dickie woodling — Jun 11, 2026
Subject: S7-2026-15 Comment From: leigh & dickie woodling Affiliation: Jun. 11, 2026 It is more important than ever that the SEC continue to report quarterly. The corrupt and nefarious regime of trump is attempting to control every aspect of the American government, economy, particularly relating to the protection of his billionaire buddies. The American people have the right to at least some semblance of transparency from this incredibly authoritarian period in our history.

Lennel Anderson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lennel Anderson Affiliation: Jun. 11, 2026 I am Rev. Lenny Anderson, chaplain for Mayo Clinic Health System and an active investor. I have recently switched to managing my own 403b when I discovered mutual funds in my managed (at the time) portfolio were replete with positions I would never knowingly invest in as they contradicted values I hold dear. These are not merely personal values, but those of our country: life, liberty, the pursuit of happiness. If I didn't have accountable public information I would be complicit in the collateral deaths of children through military contractors (life), supporting companies that retaliate with lawsuits against those who use their first amendment right to critique and protest these companies' questionable actions (liberty), and companies that contribute to locking up brown-skinned people- even citizens -who are just trying to work hard for their taste of the American dream (pursuit of happiness). Now (6/10/26) on the eve of signals potentially pointing to one of worst drawdowns in history, the SEC wants to leave not merely average investors but the whole market economy less accountable and more prone to graft, fraud, and instability. It is simply unconscionable. If anything I would want to expand reports to every other month because the market is changing so fast with new technologies every day. I do not support reducing vital and timely information in today's fast-paced trading environment. And the

worst part is, we will ALL suffer if this proposal is adopted. We are interconnected (looking at global market ETFs at the moment) so if any one of use hurts we will all suffer.

Many thanks for your consideration in this matter,
Fr Lenny

Leo Ferretti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leo Ferretti Affiliation: Jun. 11, 2026 Transparency is extremely important. Companies should continue to report quarterly. Twice per year reporting has created large problems for investments and the people in the past. We need accountability from publicly traded companies.

Leo Berman Ferretti
Ferretti.leo@gmail.com

(305) 710-0362

Leonardo de Nevi — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Leonardo de Nevi Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This change will destroy the already brittle trust in our market mechanics.

Leonardo Pineda — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leonardo Pineda Affiliation: Jun. 11, 2026 Leonardo Pineda District sales representative, California lottery.

Wall street needs to be stopped with their fraud. If we don’t speak up and end it, it will continue unfettered.

Les Crouse — Jun 11, 2026
Subject: S7-2026-15 Comment From: Les Crouse Affiliation: Jun. 11, 2026 L. Crouse, principle scientist, feels that any company that is publicly traded should share earnings at least quarterly.

Les Franks — Jun 11, 2026
Subject: S7-2026-15 Comment From: Les Franks Affiliation: Jun. 11, 2026 Stop giving the rich even more advantages. They have enough already. I honestly did really well in the market, but there are

millions of people that need the rich to pay more taxes, or at least change the rules so they are paid fare compensation for their labor.
Thank you,
Les Franks

Leslee Lopez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslee Lopez Affiliation: Jun. 11, 2026 My name is Leslee Lopez. I am from Henderson, NV. I have heard of this proposed rule to let companies hide their books for six months at a time. This allows the insiders in the company to do what they want and keep it from the public. While they will be able to sell stock they know is going bad, while the public keeps the stock only to find out later that it is no good! Once again John Q Public gets the shaft!
I highly oppose this proposal!!!

Sent from my iPhone

Lesley Hatch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lesley Hatch Affiliation: Jun. 11, 2026 If you do this, the number of people who will invest in companies in the US will fall. Foreign stocks have been outperforming American ones, and the more corrupt our financial system becomes the more people will avoid it- and the US dollar. harmful policies such as this one to investors will cannibalize demand, and further erode trust in the US market. Along w/every other action and policy that has been destroying long term, patient investment, this will only reinforce the brand destruction of the US.

Leslie Guerin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie Guerin Affiliation: Jun. 11, 2026 It's obvious that if you give companies an iron curtain to cover fraud etc., by reducing their reporting in half, they are going to take the opportunity to commit fraud. Duh.

redacted
Sent from my iPhone

Leslie Kaufmann — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Leslie Kaufmann Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Public Companies must always be accountable to the public, and contimue to provide quarterly information!

LESLIE LEVINE — Jun 11, 2026
Subject: S7-2026-15 Comment From: LESLIE LEVINE Affiliation: Jun. 11, 2026 There MUST be accountability as afforded by quarterly reporting. This matters to the public as shareholders. This must NOT be changed.

Leslie Levine, regular voter and holder of public company shares
redacted

Leslie Levine — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie Levine Affiliation: Jun. 11, 2026 Leslie Levine, retired physical therapist

Disallow publicly held corporations from withholding information from the public for any period of time. The exact purpose of this commission is to protect the public and investors from unfair and underhanded dealings. Follow the law and its intent.

Leslie Levine

Leslie McAllister — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie McAllister Affiliation: Jun. 11, 2026 Everyone, everyone! Who has investments should have a similar vision into what's going on in the companies into which they have invested. I am a retired teacher with a very tiny investment
portfolio. I follow along with the individual who handles any changes for me and try to keep abreast of what's going on in the company's where my money sits. Backing this off to every 6 months is one more insult to the small investor please. My name is Leslie
McAllister. I live in Western Maine. But I'm paying attention

Yahoo Mail: Search, Organize, Conquer

Leslie Ogg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie Ogg Affiliation: Jun. 11, 2026 Leslie Ogg, retired teacher, most of my finances are tied up in the stock market. I need to be able to know what the companies I've invested in are up to. I rely on quarterly information to plan investments and draws this would harm my bottom line.

Leslie Ogg

Leslie Slaughter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie Slaughter Affiliation: Jun. 11, 2026 This is ludicrous. It's not currently a law because any law that supports this ridiculousness is unconscionable immoral. It must not happen again.

Leslie Turner — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Leslie Turner Affiliation: Jun. 11, 2026 I'm a retired state government worker who worked my butt off my entire life and am now able to enjoy the "fruits of my labor" and enjoy a better retirement thanks to investments. Reducing the reporting time from quarterly to just twice a year removes even more accountability and responsibility from companies! Please keep it at quarterly intervals, that puts companies on notice and keeps them accountable. This enables investors to make informed choices and be better stewards of our hard earned dollars, and makes for a less anxious retirement.

Thank you,
Leslie Turner
Spokane, WA

Get Outlook for Android

Leslie Walker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leslie Walker Affiliation: Jun. 11, 2026 I Ms.Walker oppose this ask, we the investors (the workers) would be the ones that loss out at the end. I asked not to let this go through!!

Sent from my iPhone

Leticia Abreu — Jun 11, 2026
Subject: S7-2026-15 Comment From: Leticia Abreu Affiliation: Jun. 11, 2026 ABSOLUTELY NO

Letitia Toomer-Jones — Jun 11, 2026
Subject: S7-2026-15 Comment From: Letitia Toomer-Jones Affiliation: Jun. 11, 2026 I've invested in the stock market for 37 years. The quarterly reports have been helpful and even vital. Now as a retiree, I cannot manage a portfolio (which I count on for living expenses) with less frequent reporting. Keep the quarterly report requirement please.

v/r, Letitia Toomer-Jones

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lia hitchcock — Jun 11, 2026
Subject: S7-2026-15 Comment From: lia hitchcock Affiliation: Jun. 11, 2026 Transparency promotes honesty. No good can from anything else.

Lia Mancuso — Jun 11, 2026

Subject: My view on Rule S7-2026-15 From: Lia Mancuso Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help everyday, average Americans make informed decisions about investing our hard earned money and the SEC shouldn't any take vital information away from the American people.

Lillian Nepa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lillian Nepa Affiliation: Jun. 11, 2026 Stop screwing the poor, make the ones really making money pay!

Lina Morales — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lina Morales Affiliation: Jun. 11, 2026 Keep the quarterly reports. The more transparent the more confidence in the market.

Sent from my iPhone

Linda — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Affiliation: Jun. 11, 2026 Linda Hagood
Teacher
Companies should not hide their books for up to 6 months. No insider trading.

Sent from my iPhone

Linda Andrews — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Andrews Affiliation: Jun. 11, 2026 Linda Andrews IT Professional I work for a Fortune 500 company. Quarterly financial statements are absolutely necessary to ensure shareholders are aware of the financial health of the entities who operate with my loaned money, which is the investment I make for their use

linda andrews
vangoghTheodore@gmail.com
My thoughts are whirled like a potter's wheel; I know not where I am nor what I do. - William Shakespeare
The great pleasure of a dog is that you may make a fool of yourself with him and not only will he not scold you, but he will make a fool of himself too. - Samuel Butler

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Linda Ball — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Ball Affiliation: Jun. 11, 2026 Keep Quarterly reports. What are you guys trying to hide.

Sent from my iPhone

Linda Brylewski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Brylewski Affiliation: Jun. 11, 2026 Absolutely not. Where are the protections for the "common folk" , the consumers Companies make off with the profits and leave the consumers holding the bag ! They can manufacture economic collapse in six months !

Linda C. Snyder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda C. Snyder Affiliation: Jun. 11, 2026 Linda C Snyder, retired psychologist,
Keeping a close eye on my investments is essential to my future and the quarterlies bring me peace of mind. Keep the quarterly reports coming!!

Linda Cornejo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Cornejo Affiliation: Jun. 11, 2026 We need to be kept informed about our investments/money. We need MORE transparency, not less. I don't want to be kept in the dark for six months out of the year.
Linda Cornejo
Retired educator

Sent from my iPhone

LINDA HARCHARIC — Jun 11, 2026
Subject: Comment on S7-2026-15 From: LINDA HARCHARIC Affiliation: Jun. 11, 2026 I adamantly oppose changing the reporting to every 6 months. I am invested in the stock market, 79 years old, and need the money that I worked and saved my whole life for to be working for me now, but that won't be the case if you change the reporting to only twice annually. If you remember, this was done once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor like I am , a return to those days could mean losing a third, or even half, of my life savings. Learn from your mistakes - don't repeat them. Do NOT change quarterly reporting to twice yearly.

Linda Harcharic

Sent from my iPhone

Linda Lee D Roberts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Lee D Roberts Affiliation: Jun. 11, 2026 I strongly urge the SEC to support public access to timely information and reject attempts to change quarterly reporting by corporations to a longer interval, such as six months. The proposed change would allow

additional time for fraudulent practices before they are discovered and stopped. As a retired historian now living close to family, I can say that we all are appalled at all such attempts to undermine safeguards and loosen ethical restraints on corporations. I urge you to support proven government rules to safeguard processes that provide timely transparency and restraints on abuse of power against the American people.

Linda Lee D Roberts
lindaroberts8@aol.com

Sent from my iPad

Linda LeTendre — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda LeTendre Affiliation: Jun. 11, 2026 Linda LeTendre, Retired LMSW. I need quarterly reports to enable me to monitor my investments so I can protect my funds and therefor my ability to remain retired.

Linda M Kalbach — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda M Kalbach Affiliation: Jun. 11, 2026 I'm sick and tired of corrupt actions being cloaked as something else.
Linda M Kalbach
Beaver Crossing, NE

Linda McBride — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Linda McBride Affiliation: Jun. 11, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.

Just say no.

Linda McGuire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda McGuire Affiliation: Jun. 11, 2026 Seriously quarterly reporting should be kept 6 mo the with no report is not posive for public as a whole

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Linda Miller — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Linda Miller Affiliation: Jun. 11, 2026 Bourbon Educator. Louisville Ky. Why would you go back to doing something that didn't work. These investments we make are important to our lives. Our quality of life is measured by what I saved for retirement. There's no time for a bounce back, I'm retired. I already lost enough in 2008.

Linda Miller

Linda Mincey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Mincey Affiliation: Jun. 11, 2026 NO, please do not make this change. We the public need this information to make wise decisions regarding our future financial stability and livelihood for retirement.

Linda Mincey

Linda Mintun — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Mintun Affiliation: Jun. 11, 2026 My name is Linda Mintun. I'm a retired social worker. I'm writing about the suggested law change from quarterly to every 6 month reports. I ask you to leave it at quarterly reporting. To limit reporting to every 6 months reeks of corruption, trying to hide stock prices from consumers. from investors.

Sent from my iPhone

Linda Norton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Norton Affiliation: Jun. 11, 2026 I've lost lots of what my small IRA amount I had. I need to know market data in order to live. Quarterly reported data needs to stay in place.

Sent from my iPhone

Linda Paulsen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Paulsen Affiliation: Jun. 11, 2026 Upon careful consideration, I am genuinely struggling to comprehend the potential appeal or utility of this. It raises significant questions regarding its intended purpose and the specific needs it aims to address, as I find it challenging to envision a scenario where it would be deemed a desirable or beneficial solution.

Linda Popiel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Popiel Affiliation: Jun. 11, 2026 Quarterly reports have proved effective and safe, for the most part. I believe the SEC needs close scrutiny.

Linda Pugh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Pugh Affiliation: Jun. 11, 2026 Keep it Quarterly!!! Anything less is only designed to keep shareholders in the dark which increases the for potential

criminal activity. Linda Pugh, retired

LINDA QUATTROCCHI — Jun 11, 2026
Subject: S7-2026-15 Comment From: LINDA QUATTROCCHI Affiliation: Jun. 11, 2026 What could possibly go wrong? I can think of a number of things. Investors need to know whether or not their investments are good ones. Allowing companies to essentially hide their earnings or losses hurts consumers and the financial system as a whole. Deregulation has been a recipe for disaster. Think 2029 crash, 1987 crash and the Great Recession. Have we not learned lessons from the past? Stop letting the greedy corporations call the shots. It's bad enough that we have a fascist in the White House bent on destroying our country, the environment, and the world order that has kept peace and prosperity for billions for the past 80 years. Please do your job to protect the citizens of this country. I'm already considering taking my investments out of US companies and the dollar because this administration is destroying all guardrails that keep corporations in check. Do the right thing!

Sincerely,

Linda Quattrocchi

Sent from my iPhone

Linda Ryder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Ryder Affiliation: Jun. 11, 2026 Such action is evidence of corruption! Transparency is essential if any of you give a damn about public trust.

Sent from my iPhone

Linda Sears — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Sears Affiliation: Jun. 11, 2026 Transparency is everything. Only companies wanting to hide something would think this is a good idea. Investors have a right to know. Stop working for corporations. The answer is NO!

Get Outlook for Android

Linda Swain — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Swain Affiliation: Jun. 11, 2026 No, it's worked for half a century, let's leave it alone. We need to be apprised of everything. Thanks

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Linda Thomas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Thomas Affiliation: Jun. 11, 2026 I disagree with this

suggested policy. If companies want their investors to be kept in the dark when making stock purchases, you'll only weaken the trust in the SEC and stock market. It also gives billionaires more opportunities to manipulate the market to their advantage and once again, the average American gets less than a fair chance to successfully manage their portfolios.

Linda Thomas

Sent from my iPhone

Linda Vilmain — Jun 11, 2026
Subject: S7-2026-15 Comment From: Linda Vilmain Affiliation: Jun. 11, 2026 This change is not good for any of us! No hiding what our investments are doing!

Linda Vilmain
Boone, Iowa

Lindsay Alexander — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lindsay Alexander Affiliation: Jun. 11, 2026 Lindsay Alexander
Retired Educator
Wailuku, HI

To whom it may concern,
Corporations do not have the public's best interests at heart. Making them less accountable will help the greedy corporations and hurt the American Taxpayers. Keep the quarterly reports.

Sent from my iPhone

Lindsay Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lindsay Smith Affiliation: Jun. 11, 2026 This is a matter of great importance to a massive portion of the US population. Our retirement is tied up in these companies. We cannot afford to let them manipulate the markets anymore than they already are. Do not relax the regulations!

Lindsay Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lindsay Smith Affiliation: Jun. 11, 2026 This is a matter of great importance to a massive portion of the US population. Our retirement is tied up in these companies. We cannot afford to let them manipulate the markets anymore than they already are. Do not relax the regulations!

Lindsay Smith
Sales Manager

Montana

Lindy Sicard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lindy Sicard Affiliation: Jun. 11, 2026 As a retiree it's important to track your finances. When you are out of the job market, being able to make necessary adjustments to your accounts needs to be more current. You no longer have that paycheck every week. Waiting six months to discover an issue could be disastrous.

Sent from my iPhone

Lionel Tatro — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lionel Tatro Affiliation: Jun. 11, 2026 Keep the reporting quarterly. Changing to a biannual reporting allows companies too much time to hide internal issues.

Lisa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Affiliation: Jun. 11, 2026 Please explain what is broken that needs to be fixed? I urge the SEC to keep quarterly corporate reporting and put a stop to the ridiculous idea of requiring only biannual reporting. Information matters, and the only reason I can see for requiring companies to provide LESS information is to cause a major drop in stock values so the uber-wealthy can buy stocks at a steep discount and collect even more of the hard-earned dollars of working Americans. There is no scenario in which biannual reporting benefits the majority of Americans. I can see no scenario in which a switch to less and dated reporting makes sense. Do you want to be the geniuses who are remembered for the additional fleecing of our populace? Please do not make this completely unnecessary change.

Lisa Long
Pittsburgh, PA

Lisa Jebsen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Jebsen Affiliation: Jun. 11, 2026 Transparency is vital to a healthy, honest investment economy. We deserve to have information to decisions about investments.
Lisa Jebsen
Fitness Professional

Lisa

Lisa Ann Hester — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lisa Ann Hester Affiliation: Jun. 11, 2026 Keep it Quarterly, it's proven

Sent from my iPhone

Lisa Burt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lisa Burt Affiliation: Jun. 11, 2026 Continue to expect quarterly earnings and losses reporting to preserve transparency by companies. Hiding this will be detrimental to investors.
L Burt

Sent from my iPhone

Lisa Chibis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Chibis Affiliation: Jun. 11, 2026 Half the amount of information? Why in the world would I want this? This doesn't benefit the average investor. I'm about 7 years from retirement. I work for the NYC public schools. I'm counting on my investments to get me through the end of my life. Don't mess with it!

Lisa Downs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Downs Affiliation: Jun. 11, 2026 I oppose allowing this 6 month window, less transparency is a dangerous step toward more corporate corruption. This give corporations more power at a time when they already have been shown to destroy lives. There is a disconnect between power of the people and corporate power. Stand for the people. We need fairness and transparency to make improving lives and getting to retirement possible. Please stop giving away all of the tools we have.

Please excuse the typos and brevity
Sent from my iPhone

Lisa Edwards — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lisa Edwards Affiliation: Jun. 11, 2026 This is regressive and absurd. Particularly in an era where tech companies are pressuring the markets to allow them in too early, forcing index funds to include them. It is vital that Americans are allowed to see what is happening with corporations in something more approaching real time than every 6 months. It is dangerous to those of us who will rely on our investments to live in retirement- not just worry about whether earnings will cover the cost of the beach house or not. Do not allow this change to quarterly reporting.

Sent from my iPhone

Lisa Evans — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Evans Affiliation: Jun. 11, 2026 Lisa Evans, small business owner, financial institutions should disclose their finances monthly or quarterly , not semi annually

Sent from my iPhone

Lisa Gary — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Gary Affiliation: Jun. 11, 2026 The transparency of quarterly reporting is absolutely critical to me in choosing, monitoring and managing my investments prudently and wisely. Hiding away performance for six months at a time puts me at risk. I am in my sixties and don't have time left to weather poorly performing investments. Semiannual reporting is a terrible idea that favors corporations over average people like me who depend on our investments. Please don't sacrifice Americans at the behest of corporations. You know they are pushing this to maximize their own profits - and when that happens average Americans lose. Please do the RIGHT thing this time and put us first for once. Keep 90-day reporting which helps US wisely manage the money we've worked so hard for. My name is Lisa Gary, I'm 63, and I'm figuratively every American asking you for this.

Sent from my iPhone

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lisa geiger — Jun 11, 2026
Subject: Comment on S7-2026-15 From: lisa geiger Affiliation: Jun. 11, 2026 At least Quarterly

Sent from my iPhone

Lisa Headen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Headen Affiliation: Jun. 11, 2026 My name is Lisa Headen and I am a teacher. I'm close to retiring and I have worked hard as a teacher. It has not been easy trying to raise a family and trying to save what little money I make to have something for myself. I am having a hard time trusting this government already. Please don't play with my money.

Respectfully,
Lisa Headen

Lisa James — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa James Affiliation: Jun. 11, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. We need quarterly information.

Longer gaps create an unfair advantage for corporate insiders; they definitely don't help the average investor, like my husband and myself.

Lisa James, Small Business Owner

Lisa Koenigs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Koenigs Affiliation: Jun. 11, 2026 I understand that companies can become manic about quarterly reports. Yet the quarterly reports can help regular retail investors understand what is going on with a particular company with whom they've invested.

I think the quarterly reports matter to regular investors who are not in the know otherwise. Please do not change the timing release of these important reports. Normal people need them. Thank you.

Lisa Ann Koenigs, MBA
Lisa.Ann.Koenigs@gmail.com
262-250-1951 (home office)
414-915-7869 (mobile)

Lisa Kulkarni — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lisa Kulkarni Affiliation: Jun. 11, 2026 Hello. Please don't delay the reporting from Quarterly to 6 months. That is too long. Keep it the way it is. The better-informed people are, the better it is for our livelihoods. The more accountable businesses are as well.

Lisa Linn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Linn Affiliation: Jun. 11, 2026 Please don't disrupt the current schedule, it works! I'm a retired teacher and I don't trust the numbers only twice a year. They're already suspect, don't make them less so. Mrs Lisa Linn M.S.
Ed.

Yahoo Mail: Search, Organize, Conquer

Lisa Manion — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Manion Affiliation: Jun. 11, 2026 Keep the reporting quarterly! we the investors deserve this transparency!

Lisa Petty — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lisa Petty Affiliation: Jun. 11, 2026 From Lisa Petty. Registered Nurse. Minnesota.

Please continue to require quarterly reporting. I am a registered nurse, in the process of retiring. No

doubt, you know that nursing, like the military and clergy, is a calling. The pay is not great, as they say, but the work is necessary. I have carefully saved and invested my earnings so that I would not become destitute.

I depend on timely information about my investments to make decisions. It is like taking the lab tests your doctor ordered: you want to know the results as soon as possible to support decisions about future medical therapies. If you are undergoing a therapy, you want to know if it is effective.

Please don’t make people wonder for a long time if the therapy is effective: they need frequent check-ins. To decrease reporting takes away the advantage of knowledge for a person managing their personal wealth, built over years of working night shifts and caring for people in the worst moments of their lives.

To decrease reporting by 50 percent seems unnecessary in this age of technology when current information is so important to living our best lives. I am simply unable to see the benefit or necessity. Thank you for your concern.

Lisa Pyles — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Lisa Pyles Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
What you're proposing is reckless and irresponsible, and is aimed solely at retail investors to remove any informed decision making power they may have. It also removes any remaining accountability for corporations in an age when they hold absolute autonomy. Please don't screw over non-corporate investors this way.

Lisa R. Hatcher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa R. Hatcher Affiliation: Jun. 11, 2026 As someone who has saved diligently in my various employer retirement plans, I have a vested interest in this proposed rule change.

Switching from quarterly to semi-annually reporting increases risk with no commensurate reward to me as an investor.

A lot can happen in six months and that amount of lag time can change the outlook for a business, affecting my ability to make informed decisions.

Please do not make this change.

Lisa Hatcher
FInancial Planning Manager

Lisa Volmar — Jun 11, 2026

Subject: From: Lisa Volmar Affiliation: Jun. 11, 2026 .Markets and companies have too much change now to also reduce the frequency of their reporting for transparency and to reduce insider advantage

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Lisa Weatherholt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lisa Weatherholt Affiliation: Jun. 11, 2026 Keep the quarterly requirement. Too many months of no information—that's too long. Too much time to hide fraud, too little information shared. If I am a shareholder or even a potential shareholder, I am entitled to have that knowledge. Even though you say "optional ", we all know there will be a great deal of default to it.
Elizabeth Weatherholt
Active investor
Tulsa OK

Sent from my iPad

LITA SEWER — Jun 11, 2026
Subject: S7-2026-15 Comment From: LITA SEWER Affiliation: Jun. 11, 2026 Keep quarterly importing. The investors need to be "kept in" to this information, the corporations do not! The general public needs to be kept informed, or else it's 1929 all over again!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Liz Fajardo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Liz Fajardo Affiliation: Jun. 11, 2026 C'mon. We deserve to know what is happening with our investments.. Transparency builds trusts. Nothing to hide? Release accurate, honest information quarterly.

Sent from my iPhone

LMT2890 — Jun 11, 2026
Subject: S7-2026-15 Comment From: LMT2890 Affiliation: Jun. 11, 2026 Hello, I want quarterly reports. Keep things the way they currently are. Financial quarterly reporting will keep companies accountable and transparent. We should never be surprised or in the dark. Six months is too far apart.

Thank you.

Lynn Thomas

Oklahoma City, Oklahoma

Sent from Proton Mail for iOS.

Lois Asleson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lois Asleson Affiliation: Jun. 11, 2026 Please keep the SEC reporting quarterly! My retirement depends on this money and I need to know what is happening. Every six months is too long between reporting cycles. Lois Asleson.

Sent from my iPhone

Lois Ermak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lois Ermak Affiliation: Jun. 11, 2026 A big no. I invest in the stock market. If this passes I will no longer invest. Lois Ermak

Sent from my iPhone

Lon Bird — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lon Bird Affiliation: Jun. 11, 2026 Ridiculous! Congress and the Senate should stop this not support it. Many of these elected officials already are guilty of insider trading and some may be guilty of market manipulation. Traders and investors need to be better informed!

Lon H. Bird

Lonn Sattler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lonn Sattler Affiliation: Jun. 11, 2026 It's bad enough that income inequality continues its shift toward benefiting the wealthy. Now they want to downshift more of the risk to everyday Americans just trying to save up to be able to.afford to retire.
Absolutely not.
Continue the 3-month requirement.

Lonn

Lonnie Williams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lonnie Williams Affiliation: Jun. 11, 2026 Do not make a. Change to 6 month reporting! If you change anything go to monthly reporting! This is a blatant attempt to cancel financial data from investors!

Lora Gregory — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lora Gregory Affiliation: Jun. 11, 2026 Lora Gregory Registered Nurse. Will you please STOP messing around with my money!!! I only have a few years left, let me enjoy something in my lifetime.

"No really great man ever thought himself so".

Lora Medina — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lora Medina Affiliation: Jun. 11, 2026 Information matters. The truth matters. Transparency matters. Accountability matters. Timeliness matters.

Sick of the lies and misinformation,
Lora Medina, Director of Programs

Lora Medina, M.Ed.
Director of Programs
C. B. King Centers
redacted
McGehee - Arkansas City - Eudora

Quote: If we give children what they need at 2 and 3 and 4 when they are 2 and 3 and 4,
they will be ready for what they need at 5 or 6 or 7 when they are 5 or 6 or 7.
Children don't need to be "prepped" for 5 or 6 or 7 at 2 or 3 or 4.

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Lora Rinehart — Jun 11, 2026
Subject: KEEP THE RULES AS THEY ARE From: Lora Rinehart Affiliation: Jun. 11, 2026 ENOUGH! STOP ENABLING CRIME

Lorena Powell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lorena Powell Affiliation: Jun. 11, 2026 Do the right thing, keep the quarterly reports, not every 6 months.

Loretta McCarthy — Jun 11, 2026

Subject: S7-2026-15 Comment From: Loretta McCarthy Affiliation: Jun. 11, 2026 PLEASE give the voters a chance to survive!

Lori A. Carper — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lori A. Carper Affiliation: Jun. 11, 2026 I oppose only getting bi annual reports on my hard earned investments. Please do not change the law to only twice a year reporting. Thank you. Lori Carper Houston TX

Lori Carper, CMP, CMM, CIPS
Director of Meetings & Events
and Global
Houston Association of Realtors
lori@har.com
713 629 1900 x 1275

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Lori Anne Vogt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lori Anne Vogt Affiliation: Jun. 11, 2026 As an investor I depend on quarterly reports. DO NOT take away this requirement, as I am not in the 1% that has access to insider information.

Lori Belluscio — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lori Belluscio Affiliation: Jun. 11, 2026 Leave quarterly reporting in place

Sent from my iPhone

Lori Carpenter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lori Carpenter Affiliation: Jun. 11, 2026 As an individual retail investor I rely heavily on quarterly reports to make decisions about my retirement savings. So much happens over the course of 6 months. I can’t be using data from all the way back in May to make sound decisions in December. Keep them quarterly!

Lori Day — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lori Day Affiliation: Jun. 11, 2026 I am concerned about moving from every 3 months to twice a year. This decision will create an unfair advantage for corporate insiders and keep individual investors in the dark and open up more opportunities for fraud. Thank you,

Lori Day
Communications Director

Sent from my iPhone

Lori Egan — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lori Egan Affiliation: Jun. 11, 2026 The facts and the history of this experiment once in our history should be enough to say - no way - leave it alone. We already see the richer getting richer and the middle class sliding into debt and financial ruin- and the republicans administration thinks this is good for our country and investors - even though there is historical data showing it ravaged portfolios back in 1955-1973. Stop messing with our money, our stocks, our country and our futures. We all have long memories and so do the young people of this country who will have less to inherit and invest into home ownership and raising their kids. Just stop it. When do you crazy trumpers say enough is enough - stop financially raping the middle class.

LE

Lori Watson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lori Watson Affiliation: Jun. 11, 2026 If a company is public,

it’s books are public.

Lori Watson (she/her)
I hope you dance…I hope you dance

Lorraina McMinn retired teacher — Jun 11, 2026
Subject: File No. S7-2026-15 From: Lorraina McMinn SEC, I am so sick and tired of all the cheating, lying, stealing and the cover ups in this administration as well as the Republican Congress members who refuse to do their job and keep this administration in check and accountable. Save quarterly reporting! Stop the corruption. Quarterly reporting was put in place for a reason, an attempt to keep CEOs and Corporations accountable as much as possible. Removing it is just another attempt at the offenses listed in my opening statement. Lorraina McMinn

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Lorraine Burkhalter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lorraine Burkhalter Affiliation: Jun. 11, 2026 As I approach retirement, I feel more supervision is better than less. More
Reporting is better than less. Holding CEOs accountable is a good thing. Keep the quarterly rule please. Lorraine Burkhalter, Program Manager.

Sent from my iPhone

Lorraine Evans — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lorraine Evans Affiliation: Jun. 11, 2026 No. This is wrong, where is accountability?

Lou Tevis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lou Tevis Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY!!! Or else we will fight!

Sent from my iPhone

Louis Boish — Jun 11, 2026
Subject: S7-2026-15 Comment From: Louis Boish Affiliation: Jun. 11, 2026 So what is the purpose of this change? The current system has worked fine for many years and needs to remain quarterly. It is important for investors to have a clear up to date picture of what they are investing in. Why change something that is working well.

Louis Boish
Retired Controller
Aliso Viejo CA

Sent from my iPhone

Louise DiSylvestro — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Louise DiSylvestro Affiliation: Jun. 11, 2026 Please do NOT change the reporting requirements of public companies from 4x a year to 2x a year. With our fast paced economy, this will put the everyday investors (we will be the last to know of breaking trends or influential impacts affecting prices) at a decided disadvantage. We should invest in the market and changing reporting requirements encourages us to go elsewhere. This in turn limits our ability to grow wealth over the long term. We need more information and not less. Changing this to twice a year was detrimental to citizens in the past and a change to less frequent reporting is uncalled for at this time. It is repeating a past failure. Let's not repeat past failures!!

Louise DiSylvestro, Real Estate Appraiser, Philadelphia PA.

Sent from my iPhone

Love First — Jun 11, 2026
Subject: S7-2026-15 Comment From: Love First Affiliation: Jun. 11, 2026 CE Jones, Order Services Specialist

I am writing to strongly object to allowing additional reporting time. I work in a department subject to financial audits at a publicly-traded company. It is vital that reporting continue to be made each quarter in a timely manner. Even at reputable companies such as mine, the volume of data assessed and reported already creates significant potential for error. This work takes concentration and dedicated review by entire teams.

Allowing multiple quarters of data to get verlap will increase workload and margin for error, creating possible overlap and confusion in records, with staff under increased stress and greater workloads.

In unethical companies, the extra time provides a window of uncertainty for staff and shareholders.

Do not consider this measure.

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lplp72 — Jun 11, 2026
Subject: S7-2026-15 Comment From: lplp72 Affiliation: Jun. 11, 2026 I think it is a very bad move to increase the reporting period from 3 months to 6 months because that gives the insiders an unfair advantage for trading securities of a public company...they should have no advantage over the normal stockholders and general public. This sets up too many opportunities for corruption and cheats the public out of their right to know.

Sent from my Galaxy

LQ Happenings — Jun 11, 2026
Subject: Comment on S7-2026-15 From: LQ Happenings Affiliation: Jun. 11, 2026 In this fast-changing world, eliminating checks will cause disaster.

Luanne Trevena — Jun 11, 2026
Subject: S7-2026-15 Comment From: Luanne Trevena Affiliation: Jun. 11, 2026 Accountability!

Lucille Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lucille Taylor Affiliation: Jun. 11, 2026 Retired single person, rely on reporting to adjust sources of income to pay bills. Lucy Taylor, 77 yrs old

Sent from my iPhone

Lucy Austin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lucy Austin Affiliation: Jun. 11, 2026 As a person with stock I do not think that is a reasonable idea. Why should companies be allowed to hide their books from their investors. Don’t allow this!!!

Lucy Austin
Sent from my iPhone

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luis diaz — Jun 11, 2026
Subject: S7-2026-15 Comment From: luis diaz Affiliation: Jun. 11, 2026 Stop the theft and madness

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Luis Kagalis — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Luis Kagalis Affiliation: Jun. 11, 2026 I, Luis Kagalis, submit my comments as an investor, and, by which, I am retired, constantly monitoring the market, and national news and economic challenges from Panama City Beach, Florida! There are several common sense statements that should resonate with both investors and companies: 1) period of reporting needs to be mandatory - SEC can not make reporting voluntary - that would create chaos and confusion; 2) transparency is so much easier quarterly than bi-annually! And transparency is needed to ensure stability in our democratic capitalistic system! Trust and confidence is the key to healthy economic system! 3) We learn from our mistakes - we already did bi-annual reporting in ‘55 - ‘70 NEVER GO BACKWARDS! Our changes should move progressively forward using new technologies - not reverting back to where we had bank failures and corruption with underlying back room deals! This hurts the confidence of investors, gives con men an opportunity to manipulate the system - and at the end of the day - it will be the SEC that will be held accountable and responsible

for the outcome of our future financial and economic success/failures based on the rules they enact! Seriously, defer this change to an environment of prosperity and stability - not during a time of distrust and era of perceived political corruption!

Sent from my iPhone

Luther Carwell Jr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Luther Carwell Jr Affiliation: Jun. 11, 2026 Keep it quartly, 6 months is to long to be out of the loop. A too many crooks to profit out there.

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lydia hall — Jun 11, 2026
Subject: S7-2026-15 Comment From: lydia hall Affiliation: Jun. 11, 2026 To the SEC Sec'y: 1) I rely on quarterly information to make decisions; 2) longer gaps create an unfair advantage for corporate insiders; 3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates; 4) the savings to companies aren't worth the cost to me. The government should remember: it works for constituents, not lobbies. Transparency inspires trust. Elected officials and corporations should not be profiting using insider information and loopholes. Changing the rules midgame to advantage the crooked is not the answer. Signed, Lydia Hall, educator

Sent from my iPhone

Lydia Pozzato — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Lydia Pozzato Affiliation: Jun. 11, 2026 Investors have a right to know the current, (or at the very least, the quarterly) health of the companies they've invested in.
Making reporting semi-annual would simply hide any financial problems until it is too late for us to protect our investments!
Semi-annual reporting only helps CEOs who are seeking to defraud their investors. Please reject this terrible idea!

Sent from my iPhone

Lyn Adams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lyn Adams Affiliation: Jun. 11, 2026 No reason for secrecy other than fraud and stealing from those not in the secrecy loop!

This especially seems like a legitimate concern as communities are fighting against the data centers issue. There's so much secrecy at the beginning and then "the people" being impacted begin to hear of the onset, only to be told contracts are in place and then the outcry for information is STILL more secrecy .

Lyn Adams, Concerned Citizen in Central Texas

Lynese Davis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynese Davis Affiliation: Jun. 11, 2026 Lynese Davis Teacher, Special Education. Please keep quarterly report. It is very important to me. I am retiring soon.

Sister Davis, Superintendent
New Salem Baptist Church

"And we know all things work together for good to them that love God, to them who are called according to his purpose." (Rom 8:28)

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lynette berdan — Jun 11, 2026
Subject: S7-2026-15 Comment From: lynette berdan Affiliation: Jun. 11, 2026 Lynette, referral coordinator. As someone who works in the ever changing healthcare industry, it's important to know what companies are doing with their money. Patient care goes beyond the doctors and nurses. It's up to the companies to budget properly and in order for us to make sure money is being spent on patients and their care we need to keep access at every 3 months. It's good morale for the public too to know that the money they spend isn't going to big corps or fraud and if we let them go longer to possibly defraud us it would cause a larger impact on the public systems.

Get Outlook for iOS

Lynette Waterman — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Lynette Waterman Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an investor and an American citizen it frightens me that the SEC would make a reckless decision to take information away from small investors. This sounds like we are turning into a communist state that takes away our rights to facts and information to improve our lives and attain the "American Dream" of financial independence and wealth through capitalism. I am getting closer to retirement and this kind of change could ruin the trajectory of my life plan. I respectfully ask that you continue to require quarterly reports for investors like myself to continue to invest in American businesses with the same information all investors are privy to.

Lynn Whitmeyer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynn Whitmeyer Affiliation: Jun. 11, 2026 We are watching speculation in real time. There will be big losers.
All the tech firms have borrowed TRILLIONS to bet on Space X. This is due to its reusable rocket. China set off reusable rocket, last week. And named 3 Companies currently Manufacturing them. The markets are being manipulated by White House Announcements daily.

DO YOU REALLY BELIEVE THAT LESS INFORMATION IS A GOOD STARTEGY?
Everything you do will affect people's ability to survive.
As the wealth continues to expand at the very top.
There will come a time, when significant amount of the population will not have enough.
Or the 1.25 million to one Billionaire won't be tolerated.

Lynn Whitmeyer

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lynn dewitt — Jun 11, 2026
Subject: S7-2026-15 Comment From: lynn dewitt Affiliation: Jun. 11, 2026 We need accountability.. .for these companies...on a quarterly basis...!

Please act ... responsibly...!

Fondly,

Lynn

LYNN DONELL — Jun 11, 2026
Subject: Comment on S7-2026-15 From: LYNN DONELL Affiliation: Jun. 11, 2026 We need quarterly reporting. I can't afford to lose money at my age. This is not a good idea!!!
Thank you !

Sent from my iPhone

Lynn Ehlers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynn Ehlers Affiliation: Jun. 11, 2026 I prefer knowing what is going on down on Wall Street. I propose a monthly report. Even quarterly is a long time in the era of lightning fast computer transactions.

LYNN GRENIER — Jun 11, 2026
Subject: Comment on S7-2026-15 From: LYNN GRENIER Affiliation: Jun. 11, 2026 Transparency mstters. Leave the review period as it is....

Lynn Knaack — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynn Knaack Affiliation: Jun. 11, 2026 Considering how eBay treats sellers and the ridiculous fees they charge the seller to reimburse the fees instead of returning those fees themselves-eBay- to a buyer! NOOOO

Lynn Knaack

Lynn Maust — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynn Maust Affiliation: Jun. 11, 2026 As A long time investor in the stock market, keeping the quarterly reporting is important to me and keeps those companies in the stock market more honest. Do not change the current quarterly reporting timeline requirements.

Lynn Maust

Lynn States — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynn States Affiliation: Jun. 11, 2026 This is BS they want our money for products but they don't want to report their earnings for Taxes they don't pay any now. And now they don't want to pay share holders either. They already own the government under this administration so now they aren't going to be accountable in anyway.

Lynne Jett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynne Jett Affiliation: Jun. 11, 2026 With everything online now there is no good reason to not publish. Unless someone is cooking the books.

Yahoo Mail: Search, Organize, Conquer

Lynne Johnson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynne Johnson Affiliation: Jun. 11, 2026 As an investor I want more visibility and accountability, not less, from the companies I invest in. This is a very bad idea.

Lynne Johnson

Lynne Lyons — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynne Lyons Affiliation: Jun. 11, 2026 This is OUR money, not yours. I am astonished this was proposed. Credit unions and State savings banks are becoming more appealing to me and many friends. I'll have more faith in my mattress if this scheme occurs.

Sent from my iPhone

Lynne Thomas — Jun 11, 2026

Subject: S7-2026-15 Comment From: Lynne Thomas Affiliation: Jun. 11, 2026 《《 MORE CORRUPTION ON THEE HIGHEST LEVEL !!! 》》》 ENOUGH of COW-TOWing to the ULTRA RICH !!!!!!!

Lynne Thomas
Retired

Lynne Weitz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Lynne Weitz Affiliation: Jun. 11, 2026 No change is good for our country. Better against corruption.

Sent from my iPhone

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lynnette green — Jun 11, 2026
Subject: S7-2026-15 Comment From: lynnette green Affiliation: Jun. 11, 2026 Don't let them get away with more 😈🤡💩

Lynnette Lindquist — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Lynnette Lindquist Affiliation: Jun. 11, 2026 To the Securities and Exchange Commi dession:
Don't allow companies to commit fraud. Force them to be transparent, so investors know what they're getting into.

M Brunette — Jun 11, 2026
Subject: S7-2026-15 From: M Brunette Affiliation: Jun. 11, 2026 Please keep the reporting requirements!

Accountability is needed in this country! We need the CEO and CFO to remain accountable to the public as well as regulators. Also, there can be no more excuses for I didn’t know like Enron!

M. Brunette, Agency Attorney, Tampa, FL

Sent from my iPhone

M Calcagni — Jun 11, 2026
Subject: S7-2026-15 Comment From: M Calcagni Affiliation: Jun. 11, 2026 There is so much fraud happening around us, we need to keep the light on. Do not make any changes!!

Sent from my iPhone

M Fowler — Jun 11, 2026
Subject: S7-2026-15 Comment From: M Fowler Affiliation: Jun. 11, 2026 Hundreds of thousands of hardworking citizens put their trust in financial institutions to manage and grow their retirement income. Allowing these companies to reduce reporting frequency is wrong and does not serve their clients. Financial corporations have an obligation to remain as transparent as possible. This includes providing quarterly reports.

Mary Fowler
Business Manager (Retired)

M James — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: M James Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Hiding information like quarterly disclosures will do nothing but create distrust in the system and push many people to pull money out of investments.

M m — Jun 11, 2026
Subject: S7-2026-15 Comment From: M m Affiliation: Jun. 11, 2026 Let's be up front and honest, investors are routinely the objects of a system designed to hide and coverup bad news. We deserve and demand a honest environment in which to make decisions.

M Price — Jun 11, 2026
Subject: S7-2026-15 Comment From: M Price Affiliation: Jun. 11, 2026 Hi this is Marisa P. I am a Global Vendor Management Leader for a major firm. I have been invested in the stock market for the duration of my 20 year career. I have been a user of corporate quarterly reports for even longer. They help me gain understanding of a company's financial standing and help me make buy/sell/hold decisions across my multiple investment accounts. I used quarterly financial reports to be able to tell that Delta was headed for bankruptcy long before they actually filed and before they started showing financial distress. The savings associated with ending these reports are immaterial compared to the costs associated to me from volatility in the stock market and slower ability to understand company's financial standing. It's not worth the risk if leaving investors in the dark.

M V — Jun 11, 2026
Subject: S7-2026-15 Comment From: M V Affiliation: Jun. 11, 2026 Public needs updates! Sometimes quarterly is to long if a company moves earnings into present quarter for boost to unload before the fall.

Yahoo Mail: Search, Organize, Conquer

M.D. Johnson — Jun 11, 2026

Subject: S7-2026-15 Comment From: M.D. Johnson Affiliation: Jun. 11, 2026 There is NO REASON to cut time unless there is something to hide. You only hide things your ashamed of or puts you in a bad light. NO!

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m2strp87 — Jun 11, 2026
Subject: S7-2026-15 Comment From: m2strp87 Affiliation: Jun. 11, 2026 Should not be allowed. They hide enough

Yahoo Mail: Search, Organize, Conquer

Mad With Power Band — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mad With Power Band Affiliation: Jun. 11, 2026 The American public deserves to know just how our life savings are progressing/regressing depending on the markets. DO NOT TAKE AWAY quarterly reporting. There is no reason that this should change. The cost to these companies is negligible, but for the average investor, waiting half a year to find out what's happening with out accounts could be devestating.

Maeryn Boirionnach — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maeryn Boirionnach Affiliation: Jun. 11, 2026 The public is entitled to have adequate oversight! There's no reason for any financial entity to hide their records, unless they have some kind of malfeasance to cover up!

Maggie Lignon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Maggie Lignon Affiliation: Jun. 11, 2026 Margaret Lignon. Central Virginia and I am OVER Corporations rolling over every day Americans. This was already tried one, between 1955 and 1970, and it ended up with lower returns and lower valuations. This would mean, for everyday American investors, a loss of losing more than half of their savings! Corporate America is already draining American citizens of their savings - they do not need another way to drain our life savings!

Sent from my iPhone

Mairead Murray — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mairead Murray Affiliation: Jun. 11, 2026 KEEPIT QUARTERLY, stop this nonsense!

Máireád Murray

Makenzie Stumpf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Makenzie Stumpf Affiliation: Jun. 11, 2026 My name is

Makenzie Stumpf and I am a HR Manager at UIHC. I am contacting you to register my opinion that financial reporting should remain quarterly. I do not support any proposed changes to allow for reporting to move to a less frequent period.

Sent from my iPhone

Mamie Metzger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mamie Metzger Affiliation: Jun. 11, 2026 Quarterly reporting is important to my evaluating whether to buy a company's stock or not. A lot happens over 6 months.

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mandrinaneela — Jun 11, 2026
Subject: S7-2026-15 Comment From: mandrinaneela Affiliation: Jun. 11, 2026 As a small investor, I need the every three months reporting. I need the most information I can have, especially since I invest carefully because i can't afford to lose what I have invested. Katrina Sotomayor. RN

Mandy Parkes — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mandy Parkes Affiliation: Jun. 11, 2026 A PARKES,, CRE, LOUISVILLE, KY. WE MUST KEEP QUARTERLY
REPORTING FOR THE GOOD OF THE NATION AND ITS CITIZENS

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mara Synnestvedt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mara Synnestvedt Affiliation: Jun. 11, 2026 The required time frame for company earnings reporting needs to remain at quarterly!! I'm relying on my portfolio for my retirement, especially now that it looks like I will likely not be able to rely on any social security safety net.

Single, hard working, childcare provider in Colorado,

Mara Synnestvedt

Sent from my iPhone

Marc Morgenstern — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marc Morgenstern Affiliation: Jun. 11, 2026 Reduce reporting to semi-annually and we will vote you out of office, whether you are a Democrat, Republican, or independent.

FAFO, elected representatives.

Marc

Marcia Jablonski — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marcia Jablonski Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am a 69-year-old retired woman who relies on my savings and investments to provide financial security throughout my retirement. I am writing to express my opposition to proposed Rule S7-2026-15.

As a retiree, I have limited opportunities to replace investment losses through employment income. Because of this, I depend on transparent, efficient, and competitive financial markets that allow me to make informed decisions about how my retirement assets are managed and invested.

I am concerned that this proposed rule could have unintended consequences for individual investors like me. My primary concern is that it may increase costs, reduce investment choices, create additional complexity, or otherwise negatively affect the long-term performance of retirement savings. Any rule that makes investing more expensive or less accessible can have a meaningful impact on retirees living on fixed incomes.

I believe the SEC should carefully consider how this proposal would affect ordinary Americans who have spent decades saving for retirement. Investors like me need policies that protect market integrity while preserving choice, competition, and opportunities for long-term growth.

I respectfully urge the Commission to withdraw or reconsider Rule S7-2026-15 and conduct further analysis regarding its impact on retirees and individual investors before moving forward.

Thank you for considering my comments.

Sincerely, Marcia Jablonski

Marcia Gammon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marcia Gammon Affiliation: Jun. 11, 2026 Don't make it easier to hide wrongdoing! Isn't integrity important anymore? I work with college age young people. How do I explain to them that transparency and openess should be sacrificed on the altar of greed? Marcia Gammon --counselor

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marcia giles — Jun 11, 2026
Subject: Comment on S7-2026-15 From: marcia giles Affiliation: Jun. 11, 2026 Stop the steal! Quarterly reporting is needed and necessary.

Marcia Giles
Florida

Sent from my iPhone

Marcie Lear — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marcie Lear Affiliation: Jun. 11, 2026 My name is Marcie Lear. I work as a registered dental hygienist in the state of Pennsylvania. I want full disclosure and quarterly corporate reports

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Marga Watrous — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marga Watrous Affiliation: Jun. 11, 2026 The market has been robust with quarterly earnings reports. Why change something that is working.? The market was flat when reporting only happened twice a year. Let's not go back to .

Sent from my iPhone

Margaret Frascatore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Margaret Frascatore Affiliation: Jun. 11, 2026 Dear Commissioners of the Securities and Exchange Commission,

I am writing to respectfully convey my serious concerns regarding any proposed alterations to the current quarterly financial reporting mandates for publicly traded companies.

As an individual investor, I, along with a vast number of market participants, depend critically on the consistent and timely dissemination of quarterly financial data. This regular reporting schedule is indispensable for making well-informed investment decisions, facilitating fair market valuation, and ensuring an equitable playing field for all investors.

The suggestion of extending reporting intervals, for instance, to a semi-annual basis, raises significant apprehension. Such a reduction in disclosure frequency would inevitably exacerbate information asymmetry between corporate insiders and external investors. A prolonged absence of current financial updates creates an environment where those with privileged internal knowledge could gain an undue advantage, potentially undermining market integrity and public trust in our capital markets.

Moreover, I find the concept of optional participation in more frequent reporting to be problematic. It is plausible that companies facing operational difficulties or navigating significant, undisclosed changes might be the most inclined to opt out of frequent disclosures. This would disproportionately disadvantage retail investors, who typically lack the extensive resources available to institutional investors for independent research and analysis, precisely when up-to-date information is most crucial.

While I acknowledge arguments concerning potential administrative burdens and cost savings for corporations, these considerations must be carefully weighed against the substantial negative ramifications for market transparency, fairness, and overall investor confidence. The broader societal and economic costs stemming from diminished transparency and an increased potential for market imbalances demonstrably outweigh any short-term corporate efficiencies.

Therefore, I strongly urge the Commission to maintain the existing quarterly reporting framework.

Upholding these current standards is fundamental to ensuring market transparency, safeguarding individual investors, and preserving the fairness and accessibility of our capital markets for everyone.

Thank you for your careful consideration of these vital matters.

Sincerely,
Margaret Frascatore

Margaret Natario — Jun 11, 2026
Subject: Maintain Quarterly Reporting for Public Compaines From: Margaret Natario Affiliation: Jun. 11, 2026 We need more transparency, not less. Please do not relax regulations and keep reporting requirements for all public companies quarterly. Thank you!
Margaret Natario, Director, Product Management

Margaret Bocchichio — Jun 11, 2026
Subject: S7-2026-15 Comment From: Margaret Bocchichio Affiliation: Jun. 11, 2026 No way this benefits anyone but those required to report and be transparent in financials. I ask you to vote no.

Sent from my iPhone

Margaret Moran — Jun 11, 2026
Subject: S7-2026-15 From: Margaret Moran Affiliation: Jun. 11, 2026 We NEED to hold these CEO's accountable. Frequent monitoring is key. As a former VP, now retired, I know we need to keep this in effect. Sincerely, Margaret Moran, Bay City Michigan

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Margaret Stevens-Becksvoort — Jun 11, 2026
Subject: S7-2026-15 Comment From: Margaret Stevens-Becksvoort Affiliation: Jun. 11, 2026 Keep the quarterly statements. Keep an eye on companies because that’s your job! I’m retired and need to know how my accounts are doing. Transparency and accountability are what is needed.

Peg Becksvoort
Retired librarian who relies on her investments

Marge Demeules — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marge Demeules Affiliation: Jun. 11, 2026 M Demeules
Retired
Keep reporting rules as they are.
This is my money invested. I have the right to know what they are doing with it.

Sent from my iPhone

Maria Abeyounis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Abeyounis Affiliation: Jun. 11, 2026 Maria Abeyounis, DDS
Keep the timeframe as is. Annually is too long a timeframe to review and adjust finances.

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maria davila — Jun 11, 2026
Subject: S7-2026-15 Comment From: maria davila Affiliation: Jun. 11, 2026 I want to see results as often as possible and not be in the dark about my funds.

Sent from my iPhone

Maria Hamilton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Hamilton Affiliation: Jun. 11, 2026 As a recently retired teacher living on a fixed income, understanding what is happening to my investments is crucial. This change would jeopardize my ability to make decisions in a timely and financially sound manner.

Maria Hamilton

Maria Pizzo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Pizzo Affiliation: Jun. 11, 2026 Maria Gabriel Oil and Gas Accounting
In my profession accountability is key. It is bad business to delay forecasting reality. Reality time financial data is key to keeping businesses prosper. We need to continue accurate keeo timely information on business.

Maria =)

Maria Pizzo-Gabriel

redacted

“The only difference between success and failure is the ability to take action"
-Alexander Graham Bell

MARIA REGINA SCHEPP — Jun 11, 2026

Subject: S7-2026-15 Comment From: MARIA REGINA SCHEPP Affiliation: Jun. 11, 2026 PLEASE MAKE COMPANIES BE MORE TRANSPARENT. THEY GET AWAY WITH RIPPING OFF THE CONSUMER RNOUGH AS IT IS.

Maria Rocco — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Rocco Affiliation: Jun. 11, 2026 I predict that a move to semi annual reporting will directly cause an increase in fraud and malfeasance. It is a longer time span with which to play with the numbers and engage in unlawful activities.

Sent from my iPhone

Maria Torres — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Torres Affiliation: Jun. 11, 2026 Please stick to quarterly reporting for everyone's financial stability including corporations. If you switch to annual reporting it will be like getting your child's report card at the end of the year and find out he is failing and at that point there is nothing you can do to help. Annual reporting is a loose loose for both sides.

Sent from my iPhone

Maria Vazquez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maria Vazquez Affiliation: Jun. 11, 2026 Dear SEC,

Please continue to require quarterly reports. It's important to keep these companies accountable. Quarterly reports allow for better oversight and the ability to catch problems early.
Thank you
Maria Vazquez PhD

Marian Birch-Pelhan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marian Birch-Pelhan Affiliation: Jun. 11, 2026 Clearly, the SEC cares diddly squat about the average American. Pass this monstrosity and you'll be looking at a class action lawsuit in the hundreds of billions of dollars and you will be named as a plaintiff. Do you, personally have hundreds of billions of dollars cause you're going to need it…and we'll rope into the lawsuit every corporation that participate in this obscenity.

Sent from my iPad

Marian Eash — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marian Eash Affiliation: Jun. 11, 2026 I am not a significant investor myself, but I care about how this proposal could affect my parents, retirees, and ordinary Americans whose savings are invested through retirement accounts and mutual funds.
My concern is simple: transparency. Whenever someone wants less public disclosure, I immediately

wonder who benefits from knowing less. I have a hard time believing that ordinary investors are asking for fewer reports and less information.
The SEC exists to protect investors and promote fair markets. Reducing reporting requirements seems contrary to that mission. I urge the Commission to maintain quarterly reporting and reject proposals that would reduce transparency for the public.
Marian Eash, Pinellas Park, Florida

Marian Johnston — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marian Johnston Affiliation: Jun. 11, 2026 All of the rest of us business owners report & pay taxes quarterly, it is not that difficult. Now that you are opening retirement accounts to private equity resk, why in the hell would you cut reporting back; unless the criminal current regime is trying to find another way to steal from the taxpayers!!!!!

Sent from my iPhone

Marie Gockel — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marie Gockel Affiliation: Jun. 11, 2026 My hard earned money invested in a company deserves more than twice a year accountability. I want to see trends, impacts of corporate decisions and world events. More not less is better. I need better informed decision making not operating in the dark. My money should not be taken for granted. Do not change these requirements.

Sent from my iPhone

Marie Lingham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marie Lingham Affiliation: Jun. 11, 2026 Marie L Lingham, Retired RN, former Active Duty Service Member United States Navy THIS MATTERS

Yahoo Mail: Search, Organize, Conquer

Marie-Therese Hernon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marie-Therese Hernon Affiliation: Jun. 11, 2026 I am an investor based in Connecticut who wants to ensure the SEC maintains quarterly reporting.

If companies want my investment dollars, they must remain accountable to me. History has shown that some corporations are considerably less honest than others and bear watching closely. The SEC must do all in its power to protect those it has been entrusted to protect.

Thank you.

Marie-Thérèse Hernon
Shelton, CT

Mariela Corte — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mariela Corte Affiliation: Jun. 11, 2026 I want to know were and my retirement investment is doing all the time, I want my quarterly report, is my money and I want accountability with quarterly reports. Mariela, bookkeeper, Florida

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Marilyn DuVon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marilyn DuVon Affiliation: Jun. 11, 2026 SEC- for the sake of football, please continue quarterly reporting. To minimize it into 6 month reports serves no one. College football needs to be held accountable to its fans, school graduates, coaching staff, etc. it's become a mess due to the NIL and portal transfers. It needs to be reigned in. To hedge now on frequent reporting is not a good idea. Marilyn DuVon 4 year letterman The University of Texas at Austin

Marilyn DuVon
"I am a part of all that I have met." Alfred Lord Tennyson

Marilyn Galvin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marilyn Galvin Affiliation: Jun. 11, 2026 Don't change to semi-annual reporting. It is a failed practice. Proven by historical evidence.

Sent from my iPhone

Marilyn Hertzberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marilyn Hertzberg Affiliation: Jun. 11, 2026 Do not enact this rule. It obscures the business's actions, both good and bad until that information is no longer an edfective monitor and tool for many investors. It gives the insiders an unfair advantage.

Marilyn Hettzberg, Owner

Sent from my iPhone

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marilyn lesslie — Jun 11, 2026
Subject: S7-2026-15 Comment From: marilyn lesslie Affiliation: Jun. 11, 2026 Do not allow this PLEASE!!! Makes it so much more tempting for crooks too operate under cover. Marilyn Lesslie

Sent from my iPhone

Marilyn Petrich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marilyn Petrich Affiliation: Jun. 11, 2026 I want to be able to follow my investments on a regular basis, not be shut out for six months. This is too much time for bad actors with my money!
Marilyn M Petrich, RN ret.

Sent from my iPhone

Marilyn Rock — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marilyn Rock Affiliation: Jun. 11, 2026 Why the secrecy? We need quarterly reporting as more information the better.

Marina Klepsch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marina Klepsch Affiliation: Jun. 11, 2026 No! To the semi-yearly reporting. Its too disadvantageous to the small investor!

Marion Sigurdson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marion Sigurdson Affiliation: Jun. 11, 2026 Keep quartly reporting. Don't lock out the public from the timely information

Marion Sigurdson
gmdoc4pb@gmail.com

Marisa Duva — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Marisa Duva Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not hide vital information from the general public. By doing so you would be allowing fraud to the consumers.

Marita Risse — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marita Risse Affiliation: Jun. 11, 2026 The SEC is one of the few last remaining watchdog organizations to keep tabs on unbridled greed

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Marjorie Schmidt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marjorie Schmidt Affiliation: Jun. 11, 2026 I am a retired widow

who manages my own retirement investments. I need at least quarterly financial information on publicly held corporations. 6 months is too long of a period between big institutions reckoning and too much damage could be done to my portfolio before I can make the changes necessary to recover. Benefits no one and no good reason to do it.

Marjory Moses — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Marjory Moses Affiliation: Jun. 11, 2026 Please do not switch to semi-annual reporting. I am retired and depend on my financial advisor monitoring quarterly reports to keep my IRA healthy. My children are also invested for their retirement and college funds. We cannot afford for our savings to be reduced!
Marjory Moses

Sent from my iPhone

Marjory Cordoza — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marjory Cordoza Affiliation: Jun. 11, 2026 Why would any public company want to hide their books from the public who make their existence possible? That would be similar to a spouse hiding purchases from their partner and as we know that is cheating and leads to mistrust and worse.
Indeed, I can not think of any reason why such a deception is warranted. Please, do not erode the public's confidence in our institutions any farther by approving this proposal. Thank you.
Marjory Cordoza, retired school teacher who has a small stake in my future financial stability.

Sent from my iPad

Mark — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Affiliation: Jun. 11, 2026 I am a retiree. I believe publicly traded companies should be transparent. Less reporting will benefit wealthy insiders and negatively impact those who rely on public pensions.

Sent from my iPad

Mark Billingsley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Billingsley Affiliation: Jun. 11, 2026 Accountability seems a dirty word in Washington these days. Here's another example

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Mark Copus — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mark Copus Affiliation: Jun. 11, 2026 My name is Mark Copus
redacted

I feel this is a huge mistake for our future, and that of our children. There is no sane reasoning for

doing this. At least from the average American workers perspective.
I will vote against anything to do with this and encourage
others.

Sent from my iPhone

Mark Damon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Damon Affiliation: Jun. 11, 2026 Keep transparency with quarterly reports.

Mark Gray — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Gray Affiliation: Jun. 11, 2026 The proposed change harms investors.
Time is the friend of the corrupt manager.
All managers are corrupt to some degree.

Mark Gray (Retired)

Mark Greenhalgh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Greenhalgh Affiliation: Jun. 11, 2026 Keep the SEC reporting as is.

Sent from my iPhone

Mark Heritage — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Heritage Affiliation: Jun. 11, 2026 Mark Heritage, Deputy Chief Biomedical Engineer.

This proposal to reduce public reporting frequencies from Quarterly to Semi—Annually introduces a significant and unplanned risk to my family's retirement plans and future assets if allowed to go forward.

The data quality produced by these public traded companies and securities will be greatly reduced. It presents an opportunity for company Executive Leadership to make more short-term riskier decisions and take advantage of me and other shareholders.

In addition this can make US based companies much more riskier, reduce their credit rating, and potentially limit future foreign investors from bringing their money here.

As I near retirement in the next 5 years, I fear that this fundamental loss of transparency to shareholders presents an existential risk that we did not agree to.

Please reject this changed proposal in the interest of protecting me and all shareholders in publicly traded securities.

Regards… Mark

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mark lumm — Jun 11, 2026
Subject: S7-2026-15 Comment From: mark lumm Affiliation: Jun. 11, 2026 I'm retired 45-year trucker. Now full-time trader and investor. I absolutely think that they should have to report every quarter they don't need to have another way to steal more money or not be able to have to pay taxes on money or whatever it is all the rich people get all the benefits.

Mark McLaughlin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mark McLaughlin Affiliation: Jun. 11, 2026 Mark McLaughlin, MSgt, USMC Ret, Concord, NC. Quarterly reports allow share holders a chance to see more frequent results from publicly traded companies. More transparency also allows investors to have more situational awareness of their money and those they are investing with. Vote in the best interest of the people. All of us.

Mark Tudyk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Tudyk Affiliation: Jun. 11, 2026 Keep it Quarterly! To do otherwise is irresponsible and invites bad practices.

Sent from my iPhone

Mark Welch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mark Welch Affiliation: Jun. 11, 2026 Reducing quarterly reporting to semi-annual is a bad idea.

It will lead to a host of problems including corruption, fraud, deceit and insider trading.

I urge you to not reduce quarterly reporting.

Regards,
Mark W. Welch

Sent from my iPhone

Mark Welch — Jun 11, 2026

Subject: S7-2026-15 Comment From: Mark Welch Affiliation: Jun. 11, 2026 Reducing quarterly reporting to semi-annual is a bad idea.

It will lead to a host of problems including corruption, fraud deceit and insider trading.

I urge you to not reduce quarterly reporting.

Regards,
Mark W. Welch
Retired

Sent from my iPhone

Marlene Nielsen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marlene Nielsen Affiliation: Jun. 11, 2026 Stop taking away more guardrails from corruption that are left in this country. They need to keep reporting every 3 months period. Marlene Nielsen

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Marlene Obst Nash — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marlene Obst Nash Affiliation: Jun. 11, 2026 The public needs to see quarterly reports from the SEC. It's important to keep a close watch on Wall St activities. Please maintain quarterly reporting.

Mars Merrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mars Merrell Affiliation: Jun. 11, 2026 This is not ok and will give them more abusive business practices. The people who’s money it is should have a say and knowledge about their own money.

Sent from my iPhone

Marsha Krigsvold — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marsha Krigsvold Affiliation: Jun. 11, 2026 Absolutely do not stretch out the playtime to report! There are very good reasons that companies report their financial positions quarterly. A lot of irresponsible behavior can be hidden in six months. How do you expect investors to pinpoint where a business is to make a safe guess at what managers are doing with their money if there is a six month lag time in communication of positions? Free markets run safer on more recent info. What is the reason for delaying data reporting? What are high speed calculation computers and 5 G internet for, to provide more information faster to make more accurate determinations of realtime company positions. No excuses!

Marsha Krigsvold

Marta Medrano — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Marta Medrano Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Comment to the U.S. Securities and Exchange Commission
As an AI built by xAI to help users understand complex information and make better decisions, I regularly interact with investors, analysts, and individuals who rely on timely, standardized financial disclosures from public companies. Quarterly reports—particularly the detailed financial statements, management's discussion and analysis (MD&A), and risk updates in Forms 10-Q—are among the most valuable tools available for informed decision-making.
These quarterly disclosures provide a regular, comparable snapshot of a company's performance, liquidity, and risks that annual reports alone cannot replicate. Markets move quickly. Without quarterly data, investors lose the ability to spot emerging trends, revenue shifts, cost pressures, or operational challenges in real time. For example, they help me evaluate whether a company is hitting its guidance, managing working capital effectively, or facing unexpected liabilities before those issues compound. This timeliness reduces information asymmetry between company insiders and outside investors, supporting more efficient capital allocation and fairer stock pricing.
Reducing or eliminating quarterly disclosures would remove vital, verifiable information from the marketplace. It would force investors to rely more heavily on voluntary company updates, press releases, or incomplete data—which are often less rigorous, less standardized, and potentially selective. That shift increases uncertainty, raises the cost of capital for honest companies, and makes it easier for problems to go undetected until they become crises. Far from "modernizing" disclosure, dialing back quarterly requirements would leave retail and institutional investors with a thinner, less reliable information environment.
The SEC's mission includes protecting investors and facilitating fair, orderly markets. Preserving robust quarterly disclosures serves that mission directly by ensuring the public has the consistent, audited-level data needed to make sound judgments. Please do not take this vital information away. Maintaining quarterly reporting requirements protects investors and strengthens confidence in U.S. capital markets.
Thank you for considering this perspective.

Marta Tomlinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marta Tomlinson Affiliation: Jun. 11, 2026 Please, do NOT allow this change! It is too big a risk for all, but especially for non-millionaires. Please!

Sent from my iPad

Martha Aguado — Jun 11, 2026
Subject: S7-2026-15 Comment From: Martha Aguado Affiliation: Jun. 11, 2026 Please continue reporting quarterly.

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martha chairez — Jun 11, 2026

Subject: S7-2026-15 Comment From: martha chairez Affiliation: Jun. 11, 2026 Martha Chairez, Educator.
I am a donor who relies on the scholarship investment to increase the support college students recieve from my scholarship donations. I also rely on quarterly reports to make decisions about my retirement savings.

Martha A. Chairez

Martha Dodd-Slippy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Martha Dodd-Slippy Affiliation: Jun. 11, 2026 What is wrong with full disclosure all of the time? Have we not had enough rampant lying from the Democrats?
Virginia Martha Dodd-Slippy
Rancher, Realtor (Inactive), Writer and Wife
Greensville County, VA

Martha Dodd-Slippy, GRI, ABR, SRES, SFR, SRS, VA and NC Associate Broker (Inactive)
Roanoke Valley Lake Gaston Board Professional Standards Chair (2010-2013)

Author: To Real Estate Agents and Brokers ...Volume One ...Homicide and Other Subjects You Slept Through in Class
On Amazon.com. (Volume One, Third Edition, Foreword by Rev Dr Alveda King)

P. O. Box 247,
Emporia, VA 23847
Cell: 434-604-4444

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martha stalkfleet — Jun 11, 2026
Subject: S7-2026-15 Comment From: martha stalkfleet Affiliation: Jun. 11, 2026 Martha Stalkfleet
Retired Teacher
We must prevent any opportunity for fraud.

Sent from my iPhone

Martha Van Neste — Jun 11, 2026
Subject: S7-2026-15 Comment From: Martha Van Neste Affiliation: Jun. 11, 2026 Quarterly reporting , while not ideally frequent and complete, is more responsible. Avoidance of truths is still possible with creative accounting, as anyone knows, but at-least-quarterly reporting keeps supervision more closely in place.

Martin Dillender — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Martin Dillender Affiliation: Jun. 11, 2026 I believe, as an investor, that it is important to understand company fundamentals on a quarterly basis. Things move very fast and reducing the reporting requirements to every 6 months or 1 time a year is not in the best interest of shareholders.

Thank you,

Martin Dillender
A concerned investor

Martin Lemke — Jun 11, 2026
Subject: S7-2026-15 Comment From: Martin Lemke Affiliation: Jun. 11, 2026 I don't know why we would roll back reporting. In the era of big data this change seems like a lazy and backwards move. If anything reporting could be even more than quarterly. Martin Lemke- VP Engineering aspectLED

Marty Wilcox — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marty Wilcox Affiliation: Jun. 11, 2026 As a retiree who relies on accurate reporting, I urge you to continue mandatory reporting every quarter.

Marty Wilcox

Marty Milner — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Marty Milner Affiliation: Jun. 11, 2026 The idea of eliminating quarterly statements is hugely bad. It result eventually in great losses as a bad series of directional changes will quickly cascade and then the stock will airgap down. This idea will destroy the system as it is vulnerable to ethical short term breaches. DO NOT DO IT!

Marvin Urbanczyk — Jun 11, 2026
Subject: S7-2026-15 Comment From: Marvin Urbanczyk Affiliation: Jun. 11, 2026 Please do not change the quarterly reporting to semi annual. This could greatly affect individual investors from the standpoint of staying informed and financial inability to act readily if needed.

Mary — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Affiliation: Jun. 11, 2026 Please do not change the system. It works!

Mary

Mary Ann Marie — Jun 11, 2026

Subject: S7-2026-15 From: Mary Ann Marie Affiliation: Jun. 11, 2026 This is how companies get away with things! Nobody is above the law, and it should all be public and understandable to us all. We should be kept in the loop SOMEWHERE for everything that happens here? There's definitely a ton of things going on, and some we will never know about. And that's another wrong thing ..
B. Marie
Pennsylvania

Mary Ann Porter — Jun 11, 2026
Subject: S7-2026-15 From: Mary Ann Porter Affiliation: Jun. 11, 2026 Please keep the reports quarterly. The American people need your input quarterly as our trust of the Trump administration is sadly missing. We have been lied to far to often. Thank you

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Mary Anne Adams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Anne Adams Affiliation: Jun. 11, 2026 I do not agree to or approve of giving public companies a 6 mo blackout time period each year for all 4 reasons listed. Qrtly transparency allows for Americans to prevent more financial disasters to fester & negatively affect our economy as it did in 2008!
Mary Anne Adams
Carpentersville, IL

Mary Anne Fried — Jun 11, 2026
Subject: Quarterly reports From: Mary Anne Fried Affiliation: Jun. 11, 2026 Not a good idea to lengthen the time between reports. I, and my advisor, use the reports to ascertain if still a good investment.
Insiders would have additional head start over investors.
It would not save the company substantial money. It’s pretty much a rote process once in place.
Ask who does this benefit? Not individual investors!

Sent from Yahoo Mail for iPad

Mary Anne Fried — Jun 11, 2026
Subject: Re: Quarterly reports From: Mary Anne Fried Affiliation: Jun. 11, 2026 Sent from Yahoo Mail for iPad

On Thursday, June 11, 2026, 6:33 AM, Mary Anne Fried <maryannefried@yahoo.com> wrote:

Not a good idea to lengthen the time between reports. I, and my advisor, use the reports to ascertain if still a good investment.
Insiders would have additional head start over investors.
It would not save the company substantial money. It’s pretty much a rote process once in place.
Ask who does this benefit? Not individual investors!

Mary Anne Fried
Registered voter and investor

Sent from Yahoo Mail for iPad

Mary Bauer — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Bauer Affiliation: Jun. 11, 2026 As an investor and a retired person, I need to monitor the returns on my money closely. Quarterly reporting means a more robust and transparent system for American investors. The top five powerhouse economies in the world report quarterly. The weaker economies report semi-annually. Keep our country strong. Stay with quarterly reports.

Mary Best — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Best Affiliation: Jun. 11, 2026 To the SEC: who is pushing for this change back to semi-annual P/E reporting? Who will reap the benefit, and who will lose? Mary Best, retired, Atlanta.

Mary Beth Myers — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Beth Myers Affiliation: Jun. 11, 2026 I am a small business owner. I have a meager retirement investment. Allowing less reporting allows for a bigger loss before it can be stopped. I can't afford to lose 1/3 to 1/2 of my savings. Less reporting and transparency allows them to get away with covering up their messes. Greater transparency and accountability builds our futures and fortunes.

Mary Beth Myers
412-452-6180
33 Pontiac Rd
Pittsburgh PA 15241

Mary Bloom — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Bloom Affiliation: Jun. 11, 2026 I want public companies to keep reporting their financials quarterly as they do now. Getting reports every 6 months is not enough. Things change daily in this day and age and the general public needs to be kept informed so we can make intelligent decisions regarding our finances.
Mary, retired RN, registered voter

Sent from my iPad

Mary Borjon — Jun 11, 2026

Subject: S7-2026-15 Comment From: Mary Borjon Affiliation: Jun. 11, 2026 More accountability, not less. Protect investors.

Mary Conway — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Conway Affiliation: Jun. 11, 2026 It is not broken! No need to fix it! Leave reporting alone. Orange Man continues his out of control plan to bankrupt America!!! STOP!!!

Sent from my iPhone

Mary Crill — Jun 11, 2026
Subject: SEC Quarterly Reporting From: Mary Crill Affiliation: Jun. 11, 2026 To the esteemed members of the Securities and Exchange Commission,

My name is Mary Crill, I'm a retired
IT consultant. I would like to request
SEC Quarterly Reporting because it's the right thing to do.

Sincerely,

Mary Crill

Sent from Yahoo Mail for iPhone

Mary Cunningham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Cunningham Affiliation: Jun. 11, 2026 The working people of this country deserve to have quarterly information on the behavior and accountability of the business world. We should not be kept in the dark from the machinations of the market. It is not safe for this economy or people.

Sent from my iPad

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mary cutler — Jun 11, 2026
Subject: S7-2026-15 Comment From: mary cutler Affiliation: Jun. 11, 2026 The smaller investors should have as much information as possible and as soon as possible.

Mary Frances Kerr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Frances Kerr Affiliation: Jun. 11, 2026 Keeping quarterly reporting is important to voters and investors like me. It helps guard against fraud and the savings from reducing the reporting cadence are insignificant against the real costs to transparency and openness. I am a nonprofit development director in Colorado Springs.

Mary Frances Kerr

Mary Garcia — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Garcia Affiliation: Jun. 11, 2026 Mary Garcia, retired USPS, 25 yrs. Please look at the historical facts before returning to a time that already proved doing away with quarterly reporting is a disaster. Please do not do this. Every protection of the consumer is being rolled back in this country and prices are going up. There needs to be some common sense and not just flying by the seat of your pants. We've already done this. It didn't work and it's not gonna work now. Nothing has changed. I worked enough places that I know when they start going back to failed experiments, that is a death Nell for a corporation or a company. Please listen to the regular people in this country. There's more of us than just the rich Trump family, and their friends. It would be great if someone somewhere in this government stuck up for the regular people.

Sent from my iPhone

Mary Gibson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Gibson Affiliation: Jun. 11, 2026 Mary Gibson- retired investor- Keep Quarterly reporting! I need to keep a close eye on my investment returns.

Mary Graham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Graham Affiliation: Jun. 11, 2026 Why is SEC suggesting we go backwards in reporting when we have the ability to be real time. Transparency to shareholders is essential. Especially with Market manipulation by Wall street.

Sent from my iPhone

Mary Hines — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Hines Affiliation: Jun. 11, 2026 Corporations need to be accountable for their finances. They are given so many tax breaks, they need to provide their financials quarterly.

Mary Jo Reinecke — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Jo Reinecke Affiliation: Jun. 11, 2026 Why are you wanting to hide these reports, this is how we decide to invest. Please don't do this
MJ Reinecke
Retired grandma/ former business owner

Mary Jo Reinecke Sent from Gmail Mobile

Mary Jo Hondlik — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Jo Hondlik Affiliation: Jun. 11, 2026 Mary Jo Hondlik, former Investment Broker
As a member of the financial industry for close to 25 years, quarterly reports are essential. I had the clients both large and small from all walks of life dig into these and raise questions. If people are putting their life savings into these companies and depending on their returns to insure their future, they need to see quarterly reports.

Mary Jo Jirik — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Jo Jirik Affiliation: Jun. 11, 2026 I am MJ Jirik and was in law for thirty years. I am well versed in what happens when corporations are not looked at closely and continuously. I am not interested in corporate America having even less transparency. Quarterly reporting is essential for transparency and accountability and one of very few ways citizens can get information. Please keep close eyes on corporate America.

Mary Jo Streator — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Jo Streator Affiliation: Jun. 11, 2026 Mary Jo Streator Homemaker,
Congress and big banks caused the 2008 crash. Millions lost their homes because of it. It is well documented. The president only wants to grift and make his friends more money. This has to stop. The SEC must continue to protect investors and not allow companies to cover up loss for months at a time longer.

Mary Lawien — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Lawien Affiliation: Jun. 11, 2026 Leave reports as quarterly, no need to change. It will only hurt the consumer to deviate from current policy. Mary Lawien, retired government employee

Thanks, Mary Lawien
MLWWorks LLC

Life Coaching http://businessessentials.cohere.live

Lit Farm discount link
https://litfarms.com/?sca_ref=10670952.vLtwv1pWm1&sca_crp=MjMzMjUw

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Visit my Digistore https://digistore24-app.com/account/partnerarea/5372955/

Mary Leary — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Leary Affiliation: Jun. 11, 2026 Quarterly reporting ensures that public companies stay current in their financial records. Best case scenario, long term planning and being held accountable always. At a the very minimum, the reporting should be quarterly.

Sent from my iPhone

Mary Mccaffrey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Mccaffrey Affiliation: Jun. 11, 2026 We the people have paid into Medicare keep your hands out of it because everything he touches implodes

Sent from my iPhone

Mary McKnight — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary McKnight Affiliation: Jun. 11, 2026 Mary McKnight / retired
Any effort to increase transparency and public access reflects honesty. Any effort to delay public access or hide information reflects collusion.

Sent from my iPhone

Mary McShannock — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary McShannock Affiliation: Jun. 11, 2026 In the age of computers, companies should be reporting monthly not just quarterly. Keeping the standard of quarterly reporting is necessary for transparency.

Sent from my iPhone

Mary Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Miller Affiliation: Jun. 11, 2026 Protect the people, not big banks and stock brokersges.

Mary Palomaki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Palomaki Affiliation: Jun. 11, 2026 My name is Mary Palomaki, and I am retired, living on savings and investments.

Do not increase the window for corporations to keep investment information hidden! Consumers need the option to get out of bad investments.

Mary Pickard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Pickard Affiliation: Jun. 11, 2026 With the electronics available today, quarterly reports are nearly effortless. The consumer has the right to know what is happening and quarterly reports are barely frequently enough

Concerned about how corporations are all about profit and not about consumers and stockholders.

Mary Pickard, Retired Associate Professor,

Mary Reid — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Reid Affiliation: Jun. 11, 2026 Please do not allow this. I'm retired and our living is made by properly searching for secure, honorable companies in which to invest. We need clarity and quarterly reports. Six month intervals do not work, too much can be hidden from us, as investors. Thank you. Mary Reid

Sent from my iPad

Mary Rosandich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Rosandich Affiliation: Jun. 11, 2026 How the hell are we tell if companies are doing well or poorly without a quarterly report. To change this would be really stupid! Whose idea was this? They are idiots! Keeo the reports!

Mary San Martin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary San Martin Affiliation: Jun. 11, 2026 Investors need transparency more than ever!!! Don't go backwards!!!

Sent from my iPhone

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mary scott — Jun 11, 2026
Subject: Comment on S7-2026-15 From: mary scott Affiliation: Jun. 11, 2026 Mary and Wesley Scott, Sparta Mi This matters to us because we worked all our life and are retired, living off our investments.With the cost of life so high now, our investments need to be managed more often

Sent from my iPhone

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mary siler — Jun 11, 2026
Subject: S7-2026-15 Comment From: mary siler Affiliation: Jun. 11, 2026 This is unfair and should not continued. Always be better to everyday people than you have to be.

Sent from my iPhone

Mary Sirian Peterson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Sirian Peterson Affiliation: Jun. 11, 2026 Hardworking Americans built this country....let not steal or be fraudulent with stealing their savings.

Mary Slevin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mary Slevin Affiliation: Jun. 11, 2026 We need to keep Quarterly Reporting to keep matters on the up and up. No hiding facts from the public at any time.
Mary Slevin Retired Fairfax, VA

Mary Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Smith Affiliation: Jun. 11, 2026 Keep it Quarterly and be even more transparent.

Mary Spetz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Spetz Affiliation: Jun. 11, 2026 Qrtly reports are what everybody uses to look at trends and data! Getting rid of that will just encourage more insider trading, is that really what we want???
Mary Spetz, an intelligent American

Kind regards,

Mary Spetz

Mary Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mary Taylor Affiliation: Jun. 11, 2026 Keep it Quarterly!!! R U trying to Steal all Our $$$$$

Maryanne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maryanne Affiliation: Jun. 11, 2026 To ensure robust financial oversight and maintain the highest standards of corporate governance, it is imperative that comprehensive quarterly performance reports are submitted without fail. These reports are crucial

instruments for strategic planning, risk assessment, and demonstrating accountability to our stakeholders, providing essential insights into our operational health, financial trajectory, and key achievements. We require detailed analyses covering relevant financial metrics, operational highlights, and forward-looking projections, with submissions expected no later than [specific date or timeframe, e.g., two weeks following the close of each fiscal quarter].

Furthermore, we must unequivocally reinforce our zero-tolerance policy against insider trading. The unauthorized use of proprietary or confidential company information for personal financial gain, or the sharing of such information with external parties for similar purposes, constitutes a severe breach of trust, ethical conduct, and legal compliance. Such actions carry profound legal repercussions for all individuals involved and inflict significant damage to our company's reputation and integrity. All employees are expected to be thoroughly familiar with and strictly adhere to our established Corporate Ethics and Securities Trading Policy. Should there be any ambiguity regarding what constitutes permissible conduct, we strongly encourage you to seek immediate clarification from [e.g., the Legal Department or your direct manager]. Maintaining the integrity of our financial practices and upholding our commitment to ethical behavior is a collective and non-negotiable responsibility.

Maryanne Sangiacomo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maryanne Sangiacomo Affiliation: Jun. 11, 2026 Keep the reporting quarterly. There is no LEGITIMATE reason not to.
I am retired and depend on up to date information about my investments.
Maryanne Sangiacomo
P.A. Emeritus

Sent from my iPhone

Maryanne Spekhardt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maryanne Spekhardt Affiliation: Jun. 11, 2026 Quarterly reports only! Definitely not 6 months!

Sent from my iPhone

MaryEllen Kersch — Jun 11, 2026
Subject: S7-2026-15 Comment From: MaryEllen Kersch Affiliation: Jun. 11, 2026 Get real and report ofter and honestly!
I am retired and I am a very active citizen sick of being screwed over!'

MaryEllen Kersch

Mason E. Stone — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mason E. Stone Affiliation: Jun. 11, 2026 Mason E. Stone, Omaha, Nebraska, construction.
It is in complete disregard to the investors, and solely of benefit to the rich to re-implement such an

archaic standard. The people will be heard, and this is one of the many things that will gravely impact the future. I hope you all make the right decision and may God bless us all.

Matt DeBoer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Matt DeBoer Affiliation: Jun. 11, 2026 Absolutely not. Ive had enough of the bloody wealthy. Clearly they need watching like a hawk. Full transparency.

Matt Fong — Jun 11, 2026
Subject: S7-2026-15 Comment From: Matt Fong Affiliation: Jun. 11, 2026 Companies need to file quarterly and not be let off the hook. The markets are strong when there is transparency and accountability. Get rid of those and you can see a big correction to lower multiple

Sent from my iPhone 27

Matt Weber — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Matt Weber Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Detailed quarterly information is essential for the common investor. I fear that the action being considered would be a blatant disregard for the working class and allow wealthy investors even more inside information, all while excluding the common investor even more than she already is. Please reconsider this rule change for the betterment of your fellow common humans.

Matthew P. Winters CPA, CFA, Senior Director, Corporate Disclosures and Information Advocacy, CFA Institute; Sandra Peters CPA, CFA, Senior Head, Corporate Disclosures and Information Advocacy, CFA Institute — Jun 11, 2026
https://rpc.cfainstitute.org
June 11, 2026
Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F St. N.E.
Washington, DC 20549-1090
RE: File No. S7-2026-15, Semiannual Reporting
Dear Ms. Countryman:
CFA Institute1 appreciates the opportunity to provide comments to the Securities and Exchange Commission (the “SEC” or “Commission) regarding the proposed rule on Semiannual Reporting (the “Proposed Rule”).
CFA Institute has a long history of promoting fair and transparent global capital markets and advocating for strong investor protections. An integral part of our efforts toward meeting those goals is ensuring that corporate financial reporting and disclosures and the related audits provided to investors and other end users are of high quality. Our advocacy position is informed by our global membership who invest both locally and globally.
CFA INSTITUTE SURVEY
Yesterday, CFA Institute released2 its report, Investor Perspectives: Quarterly Reporting – What

Investors Tell Us About Quarterly Reporting, Why It Matters, and Why They Support It in an Era of Artificial Intelligence.

The findings in the report are based on an extensive 46-question survey of CFA Institute members around the world who work as investment analysts and portfolio managers. Conducted in January 2026, the survey received more than 2,500 responses, including over 1,000 written comments. The results show strong investor support for retaining mandatory quarterly reporting and significant concern about the implications of reducing reporting frequency.

As our press release notes, the survey indicates:

• 62% of respondents oppose replacing quarterly reporting with semiannual reporting and 63% believe the benefits of quarterly reporting exceed their costs.

1 With offices in Charlottesville, VA; New York; Washington, DC; Brussels; Hong Kong SAR; Mumbai;
Beijing; Abu Dhabi; and London, CFA Institute is a global, not-for-profit professional association of more
than 190,000 members, as well as 160 member societies around the world. Members include investment
analysts, advisers, portfolio managers, and other investment professionals. CFA Institute administers the
Chartered Financial Analyst® (CFA®) Program. For more information, visit www.cfainstitute.org or follow us on LinkedIn and Twitter at @CFAInstitute.

2 See press release at: CFA Institute Survey Finds Investors Strongly Support Quarterly Reporting, Oppose
Reducing Disclosure Requirements

• Approximately 70% oppose granting companies flexibility to determine or change their own reporting frequency. Nearly 85% are concerned with the implications to comparability between companies because of flexibility of reporting frequency and format.

• Support is lower for semiannual reporting for just smaller or recently listed companies than support for adopting it across the board, with investors citing the same concerns about comparability and complexity.

• 82% support allowing voluntary quarterly reporting if semiannual reporting is adopted; however, only 32% of respondents expect companies would continue reporting quarterly if reporting became optional.

• Investors overwhelmingly view earnings releases and Form 10-Q filings as complementary disclosures rather than substitutes and 78% do not want to abandon the Form 10-Q filing requirement in a voluntary quarterly reporting regime.

• Investors expressed significant concerns regarding reducing reporting frequency, with a majority of respondents – 60–80%, depending on the potential implication – expressing apprehension across a variety of implications. Investors believe that six-month reporting intervals would be too long in current markets and could increase the cost of capital, stock volatility, and information asymmetries. Respondents also cited reduced comparability across companies, potential reductions in dividend frequency, greater reliance on voluntary disclosures and non-GAAP measures, heightened risks of unequal information access across investors, delayed disclosure of negative information, and the potential for increased insider trading due to longer periods between mandatory disclosures.

• Investors do not believe that reducing reporting frequency would foster more long-term decision-making behavior among companies or investors. 85% of respondents identified management incentives and compensation structures as significantly more important drivers of long-term decision-making than a 90-day change in reporting frequency.

We are providing a pre-production draft of the report and the related press release through the links above. They are considered an integral part of this comment letter.

As noted on the cover of the report, the survey and report were completed before the SEC released

its
Proposed Rule on Semiannual Reporting on May 5, 2026. While the final version may include editorial revisions and significant visual enhancements, the substantive content of the report is complete. The final publication will be available on CFA Institute's Research & Policy Center website once the editorial process is finalized.
We released this draft and are providing it to the Commission now to help inform the timely debate over semiannual versus quarterly reporting. We believe the survey questions are particularly relevant
to stakeholder consideration of the Proposed Rule. In addition to asking about support for quarterly versus semiannual reporting, the survey also gained insight into investor views on reporting-frequency
flexibility and the use of a potential new Form 10-S, both of which are elements of the Proposed Rule.
The Executive Summary provides an overview of the report, including background on the quarterly versus semiannual reporting debate, a summary of the key findings, and CFA Institute's conclusions and recommendations to the Commission.
Pages 37, 48, 59, 81, 92, 100, and 120 of the report each include a graph summarizing the survey questions responses in the respective survey sections. These graphics provide an accessible reference
2
point for understanding the survey results by topic. Notably, although the survey was global in scope,
we observed material regional differences in few questions, even though investors in jurisdictions where semiannual reporting is currently used were included among the respondents.
We also believe it is important to provide both historical and current context for the debate over quarterly versus semiannual reporting. Accordingly, the report includes a Preface that situates this debate within the broader question of transparency, disclosure, and information availability for investment decision-making, particularly in light of other proposals that would scale back disclosures to investors.
The Preface explains the importance of disclosures to investors and the critical role that the Securities
Act of 1933 and the Securities Exchange Act of 1934 played in the professionalization of securities analysis, investment decision-making, and the investment profession. Many of the survey comments,
particularly those expressing concern about reduced timely information and greater information asymmetry between different types of investors and between management and investors, echoed themes found in our archives regarding the period before the passage of those Acts. For that reason,
we revisited several important historical points documented in From Practice to Profession: A History of the Financial Analysts Federation and the Investment Profession.
CFA Institute will submit a comment letter to the SEC on the Proposed Rule in the coming weeks. This letter is intended as a precursor to that submission. The forthcoming comment letter will respond
specifically to the questions posed in the Proposed Rule.
PROPOSED RULES
DEFERRAL OF COMMENT PERIOD DEADLINES
The debate over quarterly versus semiannual reporting is only one element of the SEC's broader objective to increase the number of public companies in the name of capital formation. 3 That objective appears to be pursued, in significant part, through reductions in disclosure, information available for investment decision-making, and transparency to investors. In the Preface to our report, we highlight the relationship between capital formation and disclosure.
Over the last month, the SEC has released a series of proposed rulemakings and consultations

related
to this objective, most of which would reduce or otherwise alter disclosures available to investors. During this same period, Chairman Atkins also announced that additional proposals and consultations
are expected in the coming months.4
Below, we highlight the relevant proposed rulemakings and consultations that have been released, as
well as those anticipated. We also include a recent release by the Public Company Accounting Oversight Board ("PCAOB"), which is overseen by the SEC and whose rules require SEC approval. Collectively, these actions are important to investors because they seek to change not only how companies access the public capital markets, but also the disclosures, timing of information, quality of
audits, and requirements for audits of internal control over financial reporting for all public companies that investors rely on to make investment and voting decisions.
3 Chairman Atkins' Statement on Proposing Release for Semiannual Reporting
4 Chairman Atkins' Remarks at the Stanford Rock Center for Corporate Governance

Proposed Rulemakings/ Release	Comment Comment Number of Consultations	Date Period Due Date	Pages Questions
SEC Releases:			
Semiannual Reporting	May 5, 2026	60-day July 6, 2026	279 58
Public Company Reporting Framework	May 19, 2026	60-day July 20, 2026	318 48
Registered Offering Reform	May 19, 2026	60-day July 27, 2026	511 132
Recission of Climate-Related Disclosures Rule	May 29, 2026	60-day August 3, 2026	133 18
SEC Draft Strategic Plan	June 2, 2026	30-day July 2, 2026	14
Anticipated SEC Releases:			
Disclosure Modernization	Rewrite Regulation S-K to eliminate immaterial or duplicative disclosures, with executive compensation disclosure specifically targeted for simplification.		
Alternative Paths to Public Markets	Reassess direct listings, SPACs, and other nontraditional routes to becoming public, including potentially revisiting registration and liability requirements that apply to direct listings.		
IPO Communications ("Gun-Jumping") Reform	Modernize the Securities Act rules that restrict what companies can say before and during an IPO.		
Releases by PCAOB (Overseen by the SEC)			
PCAOB Supplemental Release for Comment	QC1000 (Firms System of		

Quality Control)
June 9, 2026 30-day July 9, 2029 103 37
Over this unusually compressed period of time, the SEC has issued a high-volume of consultations and proposed rulemaking with short and concurrent comment periods. This prolific and tightly sequenced series of complex proposals creates a dense and overlapping pipeline of rulemakings that
strains meaningful public participation.
We believe the SEC must re-evaluate the timing of the comment periods and related due dates for these proposals, beginning with, but not limited to, the semiannual reporting proposal (i.e., a deferral of at least 60 days) because:
 The sheer number of proposals, their length, and the number of questions posed make it difficult for investors to provide the careful attention needed to respond meaningfully to the six existing proposals over the next 30 to 60 days. Additionally, the comment periods not only overlap with one another, but also coincide with the Juneteenth holiday and the July 4th 250th anniversary celebration, shortening the comment period and the human capital which can be dedicated to responding during these holiday periods.
 There are important interrelationships among these proposals, as well as with forthcoming proposals. For example, potential changes to Regulation S-K should be considered in relation to elements of the Public Company Reporting Framework and the Semiannual Reporting Proposals, given the dependence of interim reporting on the broader disclosure framework.
 As it relates to a careful consideration of the economic analysis by respondents, it is important to note that:
o Each proposal has its own new economic analysis. The Semiannual Reporting proposal, for example, includes an economic analysis that was not included in the 2019 request for comment on this subject. That earlier request had a 90-day comment period, in contrast to the current proposal's 60-day comment period.
4
o Because the consequences of these proposals – and those to come – are interrelated and interdependent, they require a consideration of their collective economic impact. This requires a collective economic analysis – including of proposals not yet issued – which considers the interdependencies of the proposals and their economic impacts.
For those reasons, we believe the SEC should defer these proposals and sequence its requests for comment in a meaningful order, with sufficient time for investors to evaluate the proposed changes, the interrelationships among the proposals, and the potential impacts of rules that have yet to be published and for the Commission's own Division of Economic and Risk Analysis to conduct its own cumulative analysis. Without the appropriate time, it is not possible for the public, or the SEC, to have
allowed for an appropriate due process on these and forthcoming rulemakings.
****
Thank you for your consideration of our views and perspectives. We would welcome the opportunity to meet with you to provide more detail on our letter. If you have any questions or seek further elaboration of our views, please contact Sandra J. Peters at sandra.peters@cfainstitute.org and Matthew P. Winters at matt.winters@cfainstitute.org.
Sincerely,
/s/ Sandra J. Peters /s/ Matthew P. Winters
Sandra J. Peters, CPA, CFA Matthew P. Winters, CPA, CFA
Senior Head Senior Director
Corporate Disclosures and Information Advocacy Corporate Disclosures and Information Advocacy
CFA Institute CFA Institute
5

Matthew Churney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Matthew Churney Affiliation: Jun. 11, 2026 Quit playing games with the rules & the books. You've been wreaking havoc for years but you don't get Carte Blanche.

Matthew Montpas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Matthew Montpas Affiliation: Jun. 11, 2026 😈

Matthew Raway — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Matthew Raway Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: do not further alienate the American people. Stand up for what's right by not blinding the American public and giving corporations an unfair advantage.

Mauny Muray — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mauny Muray Affiliation: Jun. 11, 2026 No! Quarterly must stay in effect!

Sent from my iPhone

“Learn the art of wasting time efficiently” ~ M. Murayevich

Maura Selahowski — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Maura Selahowski Affiliation: Jun. 11, 2026 Maura Selahowski, from Michigan. As a widow on a single income it would be nearly impossible to survive with the results of this decision.
This is wrong and you know it!

I would like for all of the government officials to be required to join Social Security and Medicare and then make decisions on these programs. We have paid into these programs our entire working lives and this is just stealing from the people to fund mismanagement of the overall budget. An attempt to pay for the ridiculous whims of an idiot.

Remember that the job of the government is to work for the people! You are part of the group that should be protecting the people!

Do the right thing.
Maura Selahowski.

Maureen A Ryan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maureen A Ryan Affiliation: Jun. 11, 2026 I am a retired

widow. Quarterly reports help me monitor the performance of my investments. I rely on my investments as my retirement income.

Sent from my iPhone

Maureen Chamberlin — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Maureen Chamberlin Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Individual investors need access to quarterly disclosures to be able to make informed investment decisions. This is increasingly important as social security funding is not keeping up and people rely on their investment savings to support themselves in old age. Workers who have ongoing contributions to their retirement accounts need this information. Individual investors are the backbone of the economy and should not be handicapped!

Maureen Gubbins — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Maureen Gubbins Affiliation: Jun. 11, 2026 Name is Maureen Gubbins, retired, age 85, Bethlehem, GA. I am OPPOSED to reporting every 6 months. I want quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Maureen McDonald Michalski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maureen McDonald Michalski Affiliation: Jun. 11, 2026 Stop the crooked antics and the inside trading, quarterly reporting is necessary to keep companies honest!

Yahoo Mail: Search, Organize, Conquer

Maureen Stout — Jun 11, 2026
Subject: S7-2026-15 Comment From: Maureen Stout Affiliation: Jun. 11, 2026 Keep your hands off true transparency, I want to see what you big guys are doing some are crooks….,,,.leave this alone.

Sent from my iPhone

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mauricio de oliveira — Jun 11, 2026
Subject: S7-2026-15 Comment From: mauricio de oliveira Affiliation: Jun. 11, 2026 I rather to have quarterly.

Sent from my iPhone

Mavis Kilpatrick — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mavis Kilpatrick Affiliation: Jun. 11, 2026 My name is Nathan Kilpatrick. I'm a farmer and a frequent investor. The quarterly reporting is like a heart rate monitor for our economy. More frequent reporting= more data, resulting in faster more accurate response times for investors. If you were in the hospital for a heart attack would you just want the nurse to check your pulse once when you walked through the door? Or would you want a more constant stream of information, the rate, rhythm and characteristic of your heart beat to make your outcome better? Seems clear to me. Thank you for your time!

Max Kopylov — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Max Kopylov Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I, for one, love these new rules. The short-sighted greed of the mouth-frothing investor class has wreaked far too much havoc on our society. I only wish you'd increase the reporting frequency to a year instead of the paltry six months you've proposed. Go live life! Meet your family! Take your kids to school! Stop worrying about investor reports, I say!
Thank you for your attention to this matter.

Max

Mayk Foerster — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Mayk Foerster Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I strongly oppose proposed Rule S7-2026-15, which would allow companies to report only every six months instead of quarterly. This change would significantly reduce transparency and leave retail investors effectively "flying blind" for extended periods.

In practice, institutional investors will still find ways to access timely information through private channels, while individual investors will be left at a clear disadvantage. The playing field is already uneven; this proposal would make it worse. Regular, quarterly reporting is a basic safeguard for market fairness and investor protection, and it should not be weakened.
Sincerely
MF

Mayra Carranza — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Mayra Carranza Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Dont allow this egregious omission of all facts to consumers. Absolutely unacceptable because quarterly disclosures help you make informed decision and the SEC shouldn't take vital information away from me along with any living person.
Maybe if you all think of anyone other that the top 5% and invert it to think of the bottom 95% there would be healthier, happier, thriving and economically viable families in the United States of America.
Stop being bullies everyone who is not in a trillionare & bllionaire tax bracket. They can't even spend that money on their living day to day expenses in their LIVING lifetimes.

Meagan Thrower — Jun 11, 2026
Subject: S7-2026-15 Comment From: Meagan Thrower Affiliation: Jun. 11, 2026 People need frequent information in order to make important decisions. A longer window also leaves more room for only insiders to benefit, and for more fraud. We need MORE transparency, not less! Meagan Guertin

Yahoo Mail: Search, Organize, Conquer

Megan Davis — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Megan Davis Affiliation: Jun. 11, 2026 This is unconscionable and unethical. Corporations need to be held accountable for their actions and a ruling like this would completely block transparency.

Megan A. Davis, MAM, MLIS
Reference and instruction and resource Services librarian
Adjunct Professor, First Year experience
University of Maryland Global Campus

Megan Heaton — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Megan Heaton Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an 18 year professional in the retail financial services industry specializing in compliance and supervision the rules that have been updated to pave the way for retail investors to be blatantly exploited to help provide a golden parachute to our billionaire tech oligarchy and their circle of influence is clearly intentional and criminal in nature. It is clear this is designed to spread the inevitable losses in this way overvalued IPO to the American public and global investors. Also paves the way for this to allow the government to virtually guarantee a bailout if not successful due to the overwhelming harm this would do to the public at failure. The questionable accounting tactics used by the SpaceX organization and its contracts with chipmakers is clearly collusion and meant to muddy the waters to conceal ownership and inflate value. This is Enron level criminality in my book, and why SOX was put in place. This is the opposite of what this office is tasked to address and police in addition to other government orgs. As a retail investor I'm also highly concerned as it will be nearly impossible to avoid exposure to this in some fashion while investing and planning for retirement and my children's futures. You should be ashamed. Those in charge of updating the rules in place for the indices allowing fast tracking into conclusion should be investigated immediately for market manipulation, collusion, and racketeering. Those in charge of the companies managing the ipo should be investigated as well. This should not be allowed to move forward in good faith. Do your jobs as you expect your patrons licensed in this highly regulated industry without threat of enforcement to also do.

Melanie Allgood — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melanie Allgood Affiliation: Jun. 11, 2026 This puts investors at risk when companies don’t have to be transparent. It is ripe for fraud and hiding the numbers. The

must not pass.

Signed,
Concerned investor

Sent from my iPhone

Melinda Gregory — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melinda Gregory Affiliation: Jun. 11, 2026 I am not in favor of decreasing the number of yearly reports filed by businesses to the SEC. The quarterly information is important for me to make financial decisions. I also think that longer gaps create an even more unfair advantage for corporate insiders,. An "optional choice" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to the public.
Enough is enough. Stop the steal. Develop some ethics instead of opening the door to less accountability.

Sent from my iPhone

Melissa Aberle-Grasse — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melissa Aberle-Grasse Affiliation: Jun. 11, 2026 Im retired faculty at Georgia Tech. Don’t do this clearly oligarchic move!

Melissa Aberle-Grasse
she/her/hers
Atlanta, GA

“You are a part of me I do not yet know.”
— Valarie Kaur, See No Stranger: A Memoir and Manifesto of Revolutionary Love

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melissa barefoot — Jun 11, 2026
Subject: S7-2026-15 Comment From: melissa barefoot Affiliation: Jun. 11, 2026 I will put all my money elsewhere then not gonna let you rip me off

Sent from my iPhone

Melissa Cahill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melissa Cahill Affiliation: Jun. 11, 2026 It seems utterly irresponsible to drop the required reporting from quarterly to by annually. There’s too much ability for

there to be playing around with people’s money in the background and people finding out too late than any of that’s actually going on. I pose the change to the reporting requirements governed by the SEC.

Sent from my iPhone ~ Melissa C
PA

Melissa Elie — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Melissa Elie Affiliation: Jun. 11, 2026 Keep investment companies reporting quarterly! Do not change it!!!

Sent from my iPhone

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melissa holman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: melissa holman Affiliation: Jun. 11, 2026 We don't want you messing with our retirement.you have stolen enough from us as it is

Yahoo Mail: Search, Organize, Conquer

Melissa Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melissa Smith Affiliation: Jun. 11, 2026 We do not need to make it EASIER for John Q. Public to be robbed BLIND by businesses AND our government! There is already too much FIDUCIARY CORRUPTION in our government and ALL it's branches thanks to Trump and DOGE gutting and removing EVERY. SINGLE. GUARDRAIL. This is causing financial devastation across our nation!!!

Sincerely,
Melissa Smith

Melissa Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Melissa Smith Affiliation: Jun. 11, 2026 We do not need to make it EASIER for John Q. Public to be robbed BLIND by businesses AND our government! There is already too much FIDUCIARY CORRUPTION in our government and ALL it's branches thanks to Trump and DOGE gutting and removing EVERY. SINGLE. GUARDRAIL. This is causing financial devastation across our nation!!!

Melody Hudson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Melody Hudson Affiliation: Jun. 11, 2026 Melody Hudson, Program Manager, Rochester, NY is federally sanctioned thievery. For those of us who are nearing the end of our work lives, we will face financial harm despite taking a proactive stance to secure our futures.

Sent from my iPhone

Melody Schoenfeld — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Melody Schoenfeld Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

I want anything happening to my finances to be 10000% transparent, not invisible to me for months at a time. This cannot pass, and will anger many, many people.

Meraj Rafathullah — Jun 11, 2026
Subject: S7-2026-15 Comment From: Meraj Rafathullah Affiliation: Jun. 11, 2026 I strongly believe changing the reporting requirements from quarterly to semiannually will harm the public and encourage and reward public companies to act with bad intent. Please keep the quarterly reporting requirements as a sign of good faith and accountability and stewardship for the general the public. In fact, in the current era of digital and electronic banking, assets, funds and reporting, please consider introducing monthly reporting requirements. With the deployment of AI in every aspect of our lives, this should not be an onerous task. - M. Rafathullah,
Concerned citizen
Paralegal.

Get Outlook for Android

Merilyn York — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Merilyn York Affiliation: Jun. 11, 2026 To whom it may concern,

This matters to me because it will harm so many seniors here in my home state of Florida who are on fixed incomes. I have seen how devastating it is to watch them put groceries & essentials back when they cannot afford it. This will devastate retirement accounts and make it harder for those who are trying to make the most of their investments and can no longer work. We know better and can do better by our elderly. We know that Social Security is not enough to live by. For years we have been taught that it would be smarter to invest instead of having Social security. Do not make it worse by screwing over the people who did save up for retirement because then it will make more young people see no point in saving for retirement!

Merilyn York

Merlene Smith — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Merlene Smith Affiliation: Jun. 11, 2026 KEEP

QUARTERLY REPORTING!!!

Sent from my iPhone

Merlene Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Merlene Smith Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY !

Sent from my iPhone

Merlene Smith — Jun 11, 2026
Subject: S7-2026-15 From: Merlene Smith Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY!

Sent from my iPhone

Merlin Sommerhoff — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Merlin Sommerhoff Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an international investor, I am deeply concerned about this rule change and my beliefs of the American equality get shattered.
The trust of investing into US companies is not only slowly fading away, this rule backstraps a rocket launcher on its back.
Should this rule gets approved, all funds will be taken out of US companies, since I need to acknowledge, that all of those could be mispriced due to outdated information.
Thank you for your intention to this matter!

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mgreco90 — Jun 11, 2026
Subject: S7-2026-15 Comment From: mgreco90 Affiliation: Jun. 11, 2026 Keeping the public informed in a timely and accurate way is the VERY least the government can do!

Michael Sickles — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Sickles Affiliation: Jun. 11, 2026 Michael Sickles Trans Admin
Quarterly reporting works fine, so keep it.

Michael McMahon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael McMahon Affiliation: Jun. 11, 2026 Michael P McMahon Retired…. Home Owner Living on Savings & SSI no govt pension… Report income, minimum 4 times a year! The numbers are there… why lol don’t be Stupid! They need to do monthly…. Who to hire! Thank you! mm

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Michael Olson Ed.D. — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Olson Ed.D. Affiliation: Jun. 11, 2026 Quarterly reports, particularly Q4, caused all kinds of turmoil to make the numbers at IBM. It got to the point at times that even pencils and printer paper were rationed or unavailable.

Corporations already have too much invisibility. Citizens United has surrendered our government to corporations, a change to 6 months will hide more discovery right before elections.

I call this an abomination.

Sincerely,

Michael J. Olson, Ed.D. (LinkedIN Profile)

If you think you can do a thing or think you can't do a thing, you're right.
Henry Ford (1863 - 1947)

Michael Beaudry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Beaudry Affiliation: Jun. 11, 2026 Quarterly reporting should be kept.

Michael Cooper — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Cooper Affiliation: Jun. 11, 2026 This policy is a true disservice to the American citizens. It allows more corruption, lack of accountability and hiding things for too long. This policy only benefits the 1% billionaires. It is detrimental to all other citizens. DO NOT enact this policy. It is WRONG and another right wing effort to launder illegal and corrupt money. JUST SAY NO!

Michael Cooper
Fort Lauderdale, FL

Michael Cummings — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Cummings Affiliation: Jun. 11, 2026 My name is Michael Cummings, and I have been employed in the financial services industry at the same company for over 16 years. I live in New York in a modest home in the suburbs and drive an SUV. My job supports my family, and I do my best to make the best financial decisions possible for them.

If I've learned anything from my career experience, it is that knowledge is power. I know that sounds like a cliché, but it's true. Current and frequent financial data makes it possible for me to make informed decisions about retirement and the future. A large part of investing is knowing where to best allocate your contributions.

Being able to understand a company's quarterly results allows me to hedge and manage my portfolio effectively. If a company is having a rough patch, it's better to have the financial data in April rather than in July when half the year is already gone. This is why quarterly reporting is crucial to everyday investors, like me.

I'm not going to be a millionaire; I know that. I also know that I'm not going to be able to rely on a pension or Social Security to fund my retirement. It comes down to me and the decisions I make now. Please don't make it more difficult by ending the quarterly reporting requirement.

Thanks for your time,

Michael Cummings

Sent from my iPhone

MICHAEL FUSCONE — Jun 11, 2026
Subject: S7-2026-15 Comment From: MICHAEL FUSCONE Affiliation: Jun. 11, 2026 The six-month waiting period to see a company's financial records is too long. It is unnecessarily long. The public deserves transparency, honesty, and promptness. That's all I have to say.

Sincerely,
Michael Fuscone

Michael Garry — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Garry Affiliation: Jun. 11, 2026 How dare you even think about this is the sec there for the protection of investors small nest eggs should be left alone

Sent from my iPhone

Michael Harris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Harris Affiliation: Jun. 11, 2026 Michael Harris: Retired Attorney and current Substitute Teacher. I am vehemently opposed to this change as it extends the reporting period, giving insiders a greater opportunity to cash out.

Michael Hurlburt — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Hurlburt Affiliation: Jun. 11, 2026 Michael Hurlburt, Head of Household, CT. Is the federal government intentionally trying to destroy long term investments for everyday Americans? This policy plan is shameful and hurts many working class families. I do not support it and will happily go into the streets to protest this. Please get your priorities straight!

Thanks,
Michael Hurlburt | Project Manager

Mike@BaldwinPergolas.com
www.BaldwinPergolas.com
www.BaldwinFurniture.com

Michael Kimsal — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Kimsal Affiliation: Jun. 11, 2026 Keep the quarterly filing requirements. Every six months is simply too long for potentially bad info to go undisclosed.

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Michael Kimsal
redacted
https://michaelkimsal.com
https://calendly.com/michael-kimsal

Michael Messick — Jun 11, 2026
Subject: S7-2026-15 From: Michael Messick Affiliation: Jun. 11, 2026 This matters to me because CEOs need to be monitored for fraud and held accountable, since many have proven to be untrustworthy.

Michael Miller Jr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Miller Jr Affiliation: Jun. 11, 2026 I'm Michael Miller Jr, and I'm retired. Are you kidding me! The stock market is the only thing in this country doing well because it's controlled by millionaires and billionaires. And you want to shut out the public and the media? You're as bad as the IRS giving Trump and his crime family exemptions from being audited forever! And you wonder why Americans don't trust their government or its agencies? ROTFLOL

Sent from my iPhone

Michael Parthum — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Parthum Affiliation: Jun. 11, 2026 Don't do it again

Sent from my iPad

Michael Perry — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Michael Perry Affiliation: Jun. 11, 2026 Dear Members of the SEC,

I am a retail investor. We must continue quarterly reporting so retail investors can review the timely information that is needed to make informed decisions
about their investments.

Mike Perry, Retired, San Jose, CA

Sent from AT&T Yahoo Mail on Android

Michael Rice — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Rice Affiliation: Jun. 11, 2026 Continue quarterly reporting no need to change the system that works.
Michael Rice

Never leave well enough alone

Michael Schumacher — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Michael Schumacher Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I do not understand how changing financial reporting from every 3 months to every 6 months is beneficial to the retail investor.
As the agency that is supposed to police the market, how does it help you? I think getting information sooner rather than later would only help you in your job performance.
To be clear, I am against changing the financial reporting for companies to every 6 months. Please don't change it.
Thank you,
Mike Schumacher

Michael Simmons — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Michael Simmons Affiliation: Jun. 11, 2026 Please do not go back to something that does not work.

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michael terrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: michael terrell Affiliation: Jun. 11, 2026 Has the SEC lost their mind as a governing body? This sets the stage for so much fraud and abuse. Please reconsider this exception to standard reporting protocols.
Thank You,
Michael Terrell

Sent from iPhone acct

Michael Wolfenbarger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michael Wolfenbarger Affiliation: Jun. 11, 2026 This is a BS move to benefit no one but insiders. If you want people to pull out of the market, garbage like this is a good way to do it. KEEP THE QUARTERLY!!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Michele Bryant — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michele Bryant Affiliation: Jun. 11, 2026 For God sake, will you protect us from nothing.

Sent from my iPhone

Michele Hart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michele Hart Affiliation: Jun. 11, 2026 Michele Hart, retired. We need continued transparency; it is important to be able to be advised regularly. Monthly would be even better... do not extend this to 6 months. Thank you

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Michele Osier — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michele Osier Affiliation: Jun. 11, 2026 To Whim it may concern:

I oppose this change. I want to know what my money is doing!

This sounds “fishy" to me! Given the “track record” of the current administration this cannot possibly be a good thing for investors.

Who came up with this idea?

(Ms.) Michele M. Osier

Michele Tanico — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michele Tanico Affiliation: Jun. 11, 2026 Keep it QUARTERLY! If not, I will start campaign for monthly!

Sent from my iPhone

Michelle Banks — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Banks Affiliation: Jun. 11, 2026 Keep required notifications as is. Do not change required reporting.

Sent from my iPhone

Michelle Canaday — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Canaday Affiliation: Jun. 11, 2026 Absolutely not! Transparency is essential.

Michelle Canaday

MIchelle Cook — Jun 11, 2026
Subject: S7-2026-15 Comment From: MIchelle Cook Affiliation: Jun. 11, 2026 Transparency is needed. Just another way to rob people to their face. Stealing is inevitable!

Sent from my iPhone

Michelle Fenner National Sales Director — Jun 11, 2026
Subject: File No. S7-2026-15 From: Michelle Fenner It needs to stay quarterly. We need to see what's happening. It's an investment. I'm The National Sales Director for our company and it makes no sense to allow companies to hide what's going on from those of us investing. It needs to stay the same.

Michelle Ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Ferguson Affiliation: Jun. 11, 2026 No change, keep quarterly report

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Michelle Ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Ferguson Affiliation: Jun. 11, 2026 No change, keep quarterly report pi

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Michelle Lazarowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Lazarowski Affiliation: Jun. 11, 2026 Quarterly reports need to stay! Don't "fix" what ISN'T broken.

Michelle Morgan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Morgan Affiliation: Jun. 11, 2026 Keep reporting at least quarterly. It should probably be monthly!

Michelle Morgan

Michelle Mullen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Mullen Affiliation: Jun. 11, 2026 I'm Michelle Mullen, an almost retiree with a robust investment portfolio I'm relying on to fund my retirement.

DO NOT change quarterly reporting! It is unconscionable that you'd leave regular investors in the dark about our own assets. It is also bad optics at this point. Trust in government regulatory bodies is so compromised you'll just feed the distrust. Show that you can do right by the people for a change.

Thank you!

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michelle sanford — Jun 11, 2026
Subject: S7-2026-15 Comment From: michelle sanford Affiliation: Jun. 11, 2026 The legal case against the CEO of LaFarge today should be a massive red flag about what can happen if corporations are allowed to hide their financial doings for 6 months instead of three. Of course the Felon would support allowing corporations to not disclose for longer, but that’s because he is a crook. Don’t allow other crooks to fund terrorism.
Michelle Sanford
Retired
Sent from my iPad

Michelle Sawberger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Michelle Sawberger Affiliation: Jun. 11, 2026 If they want to hide it for 6 months then they’re up to no good. Full disclosure just like the rest of the Nation!

Sent from my iPhone

Mikal Cruse — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mikal Cruse Affiliation: Jun. 11, 2026 This was tried between 1955 & 1970. It did not work then for the avrrage investor. Waiting 6 months to review one's stocks will not give one up-to-date stock information and could cost large amounds of $$$ to the average investor... thereby, affecting fuyure investments and retirements solidarity. Robert M. Cruse, retired educator, Florida

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Mike — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Affiliation: Jun. 11, 2026 Stop holding transparency away from general public

Yahoo Mail: Search, Organize, Conquer

Mike — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mike Affiliation: Jun. 11, 2026 Quarterly reporting has been and is the best standard for investors. Changing to biannual reports is a huge mistake. Please keep the current quarterly reports.

Mike Duran

Mike Andrus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Andrus Affiliation: Jun. 11, 2026 This is wrong and seems to promote illegal activity. It makes more sense to have monthly reporting that is more likely to keep companies from cheating.

Sent from my iPhone

Mike Bernhardt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Bernhardt Affiliation: Jun. 11, 2026 It is essential to me that current quarterly reporting rules remain intact. I absolutely reject the idea of letting public companies avoid filing financial reports for longer leaves me blind when making investment decisions.

Mike Bernhardt
Moraga, CA

Mike Brouillette — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Brouillette Affiliation: Jun. 11, 2026 Your proposal to reduce transparency is yet another affront to those of us making an honest living and just trying to keep up with the ever increasing speed of digital life. You see how much more money you'll make by ratcheting down transparency and honest reporting and that's all that matters. Shame on you
Michael Brouillette
1109 Brook Road
Waitsfield, VT 05673

Sent from my iPhone

Mike Claussen — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mike Claussen Affiliation: Jun. 11, 2026 Mike Claussen, retired, 97005

We need more transparency, not less.

Mike Dabrowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Dabrowski Affiliation: Jun. 11, 2026 The work at the U.S. Securities and Exchange Commission impacts everyday investors, business owners, and even entire economies. With that in mind it's not prudent to change required reporting to every 6 months. A lot happens to a business in a 3 month period with changing markets nationally and internationally. So preventing investors from having the most timely information will only aid insiders who have inside information and not the rest of investors. Doing so would go against what has historically been one of the key responsibilities of the SEC. As an investor and tax payer I hope further thought will be given to this potential change and you decide against it.

Mike Dabrowski
Sent from my iPhone

Mike Elston — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Mike Elston Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:

this is an egregious proposal to enrich corporations at the expense of the American People.

Mike Fennelly — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Fennelly Affiliation: Jun. 11, 2026 Public companies require timely public results. Absolutely no.

This is critical for the fair understanding of value

Mike Fennelly

Mike Heussner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Heussner Affiliation: Jun. 11, 2026 Keep the requirement for quarterly reporting.

Sent from my iPhone

Mike Kopp — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Kopp Affiliation: Jun. 11, 2026 I manage my own retirement portfolio and quarterly reporting is a key component to my financial decision making. Do NOT decrease the information available to the public to evaluate financial performance!!!

Michael Kopp
South Kingstown, RI

Mike Martin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Martin Affiliation: Jun. 11, 2026 I rely on quarterly reports to make adjustments to my portfolio or determine that none are needed. Twice a year is simply not adequate to make timely decisions. Please don't change this.

Mike Martin

Sent from my iPhone

Mike Oar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Oar Affiliation: Jun. 11, 2026 Keep it as it is. Acountability.

Sent from my iPad

Mike Reilly — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mike Reilly Affiliation: Jun. 11, 2026 I think the idea of reporting quarterly is in the best interest of the investor. It's important to keep track of how the business is doing, and if you only get reporting once or twice a year then if things you're going wrong, they could be going very wrong by the time you get a report. This just seems like good old common sense.

M W Reilly
redacted

Mike Relleve — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Relleve Affiliation: Jun. 11, 2026 Keep it every 3 months or quarterly. Thank you

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Mike Wolf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mike Wolf Affiliation: Jun. 11, 2026 Not that this will do any good but for the love of god please keep the companies reporting!

Sent from my iPhone

Mildred Hayden — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mildred Hayden Affiliation: Jun. 11, 2026 More frequent filings make fraud easier to spot earlier. Identify anomalies or patterns that don't seem to make sense. Protect the investors and the American people! There is way too much chicanery in some businesses lead by unscrupulous people.

Mildred Hayden
retired Information Systems manager.

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Mindy Matuszak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mindy Matuszak Affiliation: Jun. 11, 2026 This is a bad idea. I strongly opposed this move by the SEC. This is bad for investors. Why would you even suggest such a thing?

Mindy Sanjana — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Mindy Sanjana Affiliation: Jun. 11, 2026 Giving companies the opportunity to limit the amount of reporting they need to do is a move designed to hurt the shareholders. How about looking out for the shareholders instead of for the companies. Marian Sanjana, retired teacher, Pittsburgh, PA I live off of my investments— I don’t want the SEC to reduce what I earn!

Sent from my iPhone

Mindy Thompson — Jun 11, 2026
Subject: S7-2026-15 From: Mindy Thompson Affiliation: Jun. 11, 2026 To change this is very disturbing.
Keep doing it quarterly !

Sent from my iPhone book

Miriam Harrison — Jun 11, 2026
Subject: S7-2026-15 Comment From: Miriam Harrison Affiliation: Jun. 11, 2026 I am old-school and I believe the old adage “ if it ain’t broke, don’t try to fix it”. We have enough fraud going on in this country, so why do you want to create an environment conducive to creating more? Leave well enough alone.

Miriam Harrison
Retired

Sent from my iPad

Misty Kaiser — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Misty Kaiser Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I ask that you please keep providing the quarterly disclosures as it helps me make informed decisions before buying or selling a stock. Without this information, I am left in the dark. The market is already corrupt with insider trading and it's hard enough for the little guy to get a piece of the pie. The institutional investors and big money investors always get a leg up so with that said, please keep trading fair for everyone, not just the 1%er's.
Sincerely,
Misty

Mitchell Askew — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mitchell Askew Affiliation: Jun. 11, 2026 This day and age everything needs to be transparent not hidden if a company or the government is hiding information in the Information Age it stinks of corruption and as far as both corporate and government has barely any public confidence left this is a horrible idea to cheat the ppl out of retirement and being able to get ahead for the American dream which we all want this is a direct head shot to that dream.
Sincerely mitch

Sent from my iPhone

Mo Brann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mo Brann Affiliation: Jun. 11, 2026 Dear all,
Please do not change the reporting schedule. The markets serve the people. The finances are already burdensome for THE PEOPLE. The rule makers can't keep disregarding THE PEOPLE. Where's the integrity in leadership? Show us. Thank you,

Sent from my T-Mobile 5G Device
Get Outlook for Android

Molly Arnold — Jun 11, 2026
Subject: S7-2026-15 Comment From: Molly Arnold Affiliation: Jun. 11, 2026 Keep mandatory quarterly reports. Your job is to protect our investments,not allow corporations to steal our life's savings. Molly Arnold, small business owner

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Molly McBride Scala — Jun 11, 2026
Subject: S7-2026-15 Comment From: Molly McBride Scala Affiliation: Jun. 11, 2026 Molly Scala, do not change the reporting rules to limit reports to every six months. The average person is so limited in what we can see as it is, to limit the reporting requirements puts us in a dangerous position.

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mongo lyon — Jun 11, 2026
Subject: S7-2026-15 Comment From: mongo lyon Affiliation: Jun. 11, 2026 No valid purpose, do not allow...corrupt capitalism

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Monica Hynes-Payack — Jun 11, 2026
Subject: S7-2026-15 Comment From: Monica Hynes-Payack Affiliation: Jun. 11, 2026 Keep the quarterly reports by financial institutions! Those invested have the right to know!

Monica Hynes-Payack
redacted

MONICA BRADLEE — Jun 11, 2026
Subject: S7-2026-15 Comment From: MONICA BRADLEE Affiliation: Jun. 11, 2026 I am retired and this is incredibly important to my survival. Keep reporting to quarterly!

Sent from my iPhone

Monna Haugen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Monna Haugen Affiliation: Jun. 11, 2026 I need to know what's happening! My financial advisors do a gteat job! They are responsible individuals and don't need this new policy to hide behind! Please support the "good guys" and DO NOT PASS the new regulations!!!

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moodya — Jun 11, 2026
Subject: S7-2026-15 Comment From: moodya Affiliation: Jun. 11, 2026 Do not change the quarterly reporting requirement.

Sent from my Galaxy

Morna Erwin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Morna Erwin Affiliation: Jun. 11, 2026 We need quarterly reporting!

Morris Coleman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Morris Coleman Affiliation: Jun. 11, 2026 As a business owner I say keep it ever quarter . I was president of my company and told the IRS and my workers every 3 months what was happening good and bad. William Coleman

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Mr. Kubin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Mr. Kubin Affiliation: Jun. 11, 2026 Keep the information released every 3 months!

Ms. Smith Economics student/intern — Jun 11, 2026
Subject: File No. S7-2026-15 From: Ms. Smith We need more of these for more participation I believe on the internet and other outlets. Thanks 🙂 Comments attached

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Muhammad Iqbal — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Muhammad Iqbal Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
We need transparency.
Pls keep earning announcements quarterly.
Thanks.

My Gmail — Jun 11, 2026
Subject: S7-2026-15 Comment From: My Gmail Affiliation: Jun. 11, 2026 As an investor, I believe reliable required quarterly reports are a valuable and necessary tool to making good investments. Do not change the rules on required reports.

Jonathan L Lyons

Myra Ephross — Jun 11, 2026
Subject: S7-2026-15 Comment From: Myra Ephross Affiliation: Jun. 11, 2026 Absolutely NOT!!! WE already have difficulty trusting the Markets due to market manipulations. There is no good reason for this proposal. The SEC is supposed to be a watchdog for investors,

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Myra Whittemore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Myra Whittemore Affiliation: Jun. 11, 2026 Make it monthly. Quarterly is the minimum.
Exercise integrity.

Myra Williams — Jun 11, 2026
Subject: S7-2026-15 Comment From: Myra Williams Affiliation: Jun. 11, 2026 Please keep Quarterly reporting!! Too much can happen with a 6 month reporting period.

Myra J Williams

Myrna — Jun 11, 2026
Subject: S7-2026-15 Comment From: Myrna Affiliation: Jun. 11, 2026 Transparency is paramount in investors keeping faith in the financial industry especially the stock market. Keep the quarterly reporting or we the people will suspect foul play is at bay. With much-vaunted AI , quarterly reporting should become even easier so there can be any good reason to change the reporting period.

Blessings,
Myrna Karasig

Myrna Doering — Jun 11, 2026
Subject: S7-2026-15 Comment From: Myrna Doering Affiliation: Jun. 11, 2026 Keep required reporting quarterly! If there is nothing to be alarmed about their records should be something to be proud of!!!!

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myrna sandbrand — Jun 11, 2026
Subject: S7-2026-15 From: myrna sandbrand Affiliation: Jun. 11, 2026 Without legal repercussions CEOs will do what they have always done. Hide. The. bankroll. Save Quarterly reporting!

Sent from my iPhone

N A — Jun 11, 2026
Subject: S7-2026-15 Comment From: N A Affiliation: Jun. 11, 2026 I don’t think we need any more corruption.

Best regards,

Nilufar Godin

Nan Johnston — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nan Johnston Affiliation: Jun. 11, 2026 That's plan won't work for 90% of people with stocks in their portfolio. Kill the whole thing.

Sent from my iPhone

NANCIE BARWICK — Jun 11, 2026
Subject: S7-2026-15 Comment From: NANCIE BARWICK Affiliation: Jun. 11, 2026 Transparency is vital. Hiding facts is dangerous to the public trust. CEOs are not known to be the most ethical of people.

Sent from my iPhone

Nancy — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Nancy Affiliation: Jun. 11, 2026 Each day there's more bad news for everyday Americans. Those of us who work hard for every dollar, who pay the highest prices ever for food, gas and suffer more from global warming. It's not broken so there's nothing to fix. This will break us. Enough! Just do things to help us instead of hurting us.

Sent from my iPhone

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nancy benson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: nancy benson Affiliation: Jun. 11, 2026 THIS IS A BIG FAT NO FOR ME!!! WE NEED ALL THE ACCOUNTABILITY WE CAN GET ESPECIALLY NOW MORE THAN EVER WITH ALL THE CROOKS AND CORRUPTION IN THIS ADMINISTRATION!

Nancy Barefoot Moll — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Barefoot Moll Affiliation: Jun. 11, 2026 Keep tabs on insider trading

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Nancy Cardone — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Cardone Affiliation: Jun. 11, 2026 Businesses need to be accountable to their shareholders and the Street. Don't listen to Trump.

Nancy Digregorio — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Digregorio Affiliation: Jun. 11, 2026 Nancy DiGregorio here, and equitues invester. Transparency,
transparency, and transparency AND no slight of the hand delays in revealing the facts. Stop any moves that appear underhanded and not forth coming.

Nancy Evanoff — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Evanoff Affiliation: Jun. 11, 2026 Rule S7-2026-15 should not be considered and I am against it. People need to have quarterly statements to make good financial decisions. The market changes daily amd companies need to inform us of our holdings on a regular bases, monthly, quarterly, annually, not just once every 6 months. This could cause more corporate corruption, and investors would find out to late to change their portfolio. I feel this is not about companies trying to save money, but a way to keep all investors in the dark while dirty deals are made trying to keep their investors in the dark before it is too late to get out. More transparency is needed, this is cloak and dagger mentality. This only serves the corporations and the oligards, not the people in general. Please do not let this devil into the parlor! Vote NO!!

Nancy Gabel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Gabel Affiliation: Jun. 11, 2026 Nancy Gabel, retired teacher.
I remember the last time this happened in 1955 and the sad, disasterous, results for the next 15 years until the SEC rescinded the semiannual reports in 1970. Please don't even consider doing it again!!

NANCY HARMS — Jun 11, 2026
Subject: S7-2026-15 Comment From: NANCY HARMS Affiliation: Jun. 11, 2026 Nancy Buckingham Harms, retired insurance agent/securities licensed. I was in the industry for 30 years. There is no valid reason to hide information for 6 months. Ever. Unless there may be a shady reason that would benefit the company more than the Public. DO NOT ALLOW THIS! Keep the reporting quarterly!

Nancy Jones — Jun 11, 2026
Subject: S7-2026-15 From: Nancy Jones Affiliation: Jun. 11, 2026 Please do not let Donald Trump ruin our reporting. Continue reporting quarterly.
Thank you

Nancy Jones

Nancy Kalinowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Kalinowski Affiliation: Jun. 11, 2026 It is very important to us and to my wealth management advisors for the SEC to keep the QUARTERLY schedule for reporting. This practice boosts accountability. Thank you.
Dr Keith and Nancy Kalinowski
NASA/FAA government executives (retired)

Sent from Nancy's iPhone

Nancy Kolodner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Kolodner Affiliation: Jun. 11, 2026 As a newly retired person I am very interested in how my funds are working. Please don't let companies hide their financial data for six months at a time. My future depends on transparency in the markets. Nancy Kolodner

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Nancy McNemee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy McNemee Affiliation: Jun. 11, 2026 To protect our citizens and promote transparency I believe the reporting should remain in effect as is. Nancy McNemee

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Nancy Poythress — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Poythress Affiliation: Jun. 11, 2026 No these companies that we invest in need to report quarterly without question.
Nancy Poythress

Nancy Thall — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nancy Thall Affiliation: Jun. 11, 2026 If small investors stop trusting in the market- we'll stop investing. This is a big reason to get make investors more nervous at a really bad time of change in a multitude of areas affecting the middle class fund investors. They will start moving money out. - retired policy analyst

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Nanette Rhodes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nanette Rhodes Affiliation: Jun. 11, 2026 Honesty, integrity and business transparency is necessary to keep our economy solvent. I implore you to vote against a 6 month period allowing companies to hide their true financial records/health. Individual investment as well as corporate investments depend on transparency. We can't fly blind investing for our retirements and futures. It would heed almost certain disaster.
Nanette Rhodes, Designer

Nanette Rhodes
Sent from my iPhone

Natalie Allegato — Jun 11, 2026
Subject: S7-2026-15 Comment From: Natalie Allegato Affiliation: Jun. 11, 2026 We want transparency; not secrecy. Continue reporting g every three months. I oppose going dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, I would be the last to know. What are you hiding?Natalie Allegato, retired

Sent from my iPhone

Natalie Allegato — Jun 11, 2026
Subject: File No. S7-2026-15 From: Natalie Allegato We want transparency; not secrecy. Continue reporting g every three months. I oppose going dark for six months at a time. While the executives, lawyers, and big institutional investors still know exactly how the business is doing, I would be the last to know. What are you hiding?Natalie Allegato, retired

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Natalie Eline — Jun 11, 2026
Subject: S7-2026-15 Comment From: Natalie Eline Affiliation: Jun. 11, 2026 My name is Natalie Eline and I am a reading assistant in rural Pennsylvania. I've been working for almost 30 years and shouldn't have to work for 30 more to survive. There is no excuse for keeping The People's retirement future hidden from us. What does the financial industry have to hide?

Natalie Raflowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Natalie Raflowski Affiliation: Jun. 11, 2026 To whom it may concern,

I am Natalie Raflowski, a Pacific Northwestern childcare worker in a working-class family. With how much power corporations have in our country, I feel it is only right that we can continue to see quarterly financial earnings of companies. This will keeps things for equal between people like me and the wealthy people running things—that is, the executives, lawyers, and investors.

The proposed Rule offers no benefits to me or the people I care about, and could only bring harm, such as in the form of insider trading, or allowing for fraud to continue under our noses. While it is proposed this Rule will be voluntary, it creates pressure for competitors to follow suit, which I believe will result in widespread normalization of bi-yearly earning reporting instead.

If the SEC cares about protecting the majority of Americans, it will not go through with instating this Rule. Please consider the potential harms this could allow to struggling working-class families, rather than the potential benefits for corporations and the wealthy people involved in operating them, before passing this Rule.

Thank you for your time.
Natalie Raflowski

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nathaniel mouncey — Jun 11, 2026
Subject: Comment on S7-2026-15 From: nathaniel mouncey Affiliation: Jun. 11, 2026 Quarterly reporting is an absolute must. Do not roll back these regulations for any reason.

Sent from my iPhone

Nathaniel R Helms — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nathaniel R Helms Affiliation: Jun. 11, 2026 Don’t do it. There are enough thieves running rampant without adding to the kitty.

NATHANIEL WRIGHT IV — Jun 11, 2026
Subject: S7-2026-15 Comment From: NATHANIEL WRIGHT IV Affiliation: Jun. 11, 2026 We have to keep Qyarterly ReportingFor All Businesses.

Sent from my iPhone

Navid Afshar — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Navid Afshar Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly disclosures provide me with detailed information to make informed decisions on my investments. Without this information, I wouldn't be able to trust the market and would seek alternative investment strategies.

Neen1020 — Jun 11, 2026
Subject: S7-2026-15 Comment From: Neen1020 Affiliation: Jun. 11, 2026 Stop all the damn corruption! We want to see whenever we get ready to.

Sent from my iPhone

Nell Locke-Jacobie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nell Locke-Jacobie Affiliation: Jun. 11, 2026 Keep the reports coming every 3 months. I think this makes frail less likely to be discovered and called out on. Thanks!

Sent from my iPhone

Nell Locke-Jacobie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nell Locke-Jacobie Affiliation: Jun. 11, 2026 Keep the reports coming every 3 months. I think this makes frail less likely to be discovered and called out on.

Sent from my iPhone

Nelson Barnes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nelson Barnes Affiliation: Jun. 11, 2026 Stop the Company Executives from cover up fraud . Making then report.

Sent from my iPad

Nelson Wong — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Nelson Wong Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I oppose any rule that would reduce the amount of information public companies are required to disclose to the public on a quarterly basis.
Regular disclosures promote transparency, accountability, and confidence in the financial markets. Quarterly reporting helps investors, researchers, journalists, and the public understand how companies are performing throughout the year rather than waiting for annual reports. More frequent information allows market participants to evaluate risks, identify trends, and make better-informed decisions based on current data.
Reducing disclosure requirements would make it harder to compare companies, assess management performance, and understand material changes that occur between annual reporting periods. Less transparency can also increase information gaps between large institutional investors and ordinary members of the public.
The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets. Preserving robust quarterly disclosure requirements supports those goals by ensuring that important information remains broadly available and accessible.
I encourage the SEC to maintain strong quarterly reporting and disclosure standards rather than reducing access to information that helps the public evaluate publicly traded companies.

Neville & Lynn Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Neville & Lynn Wilson Affiliation: Jun. 11, 2026 Please continue to require the practice of reporting quarterly to investors. This helps keep communication open, and promotes greater accountability to investors. Lynn Wilson, citizen investor and former securities license holder, who still prefers to hear how my investments are doing, more often than twice per year.

Nicholas Christensen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nicholas Christensen Affiliation: Jun. 11, 2026 Hello,

The proposed shift to a semi-annual schedule would be bad for transparency and can conceivably only serve the purpose of financiers and bad actors seeking to conceal their books from the public. This goes against the principles of open commerce and is a firm step forward in making our makes less transparent, more corrupt, and less trust worthy the world wide.

Appreciatively,

Nicholas

Nicholas Hernandez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nicholas Hernandez Affiliation: Jun. 11, 2026 I am unable to hide any of my earnings. Of course all I have now is social security. But even before that, regardless! A corporation does not need to hide anything from anyone. If I can't definitely
 they shouldn't. They earn way more than I do in a quarter; that's my whole year. If that is the case, and that's allowed, then that should be allowed for me as well. And I don't think that the United

States government would be happy with that. Less taxes for
the government at this current moment in time? Thanks to the current idiot in the white house, we're depleted on all of our offensive and defensive weaponry and he blew most of that in 30 days. Actually a lot sooner than that. For the benefit of the United
States of America do not allow this to happen.

Yahoo Mail: Search, Organize, Conquer

Nick Brennan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nick Brennan Affiliation: Jun. 11, 2026 Why on earth would you let companies hide their books from us? The working American already gets punished enough. This must be stopped, the working American must come before corporate America

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Nick K — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nick K Affiliation: Jun. 11, 2026 This is an unnecessarily hostile action to take against retail investors. If we want more retail interest in individual stocks, we should maintain the same level of reporting we do currently .

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Nick Klein

Nick Voss — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nick Voss Affiliation: Jun. 11, 2026 Nick Voss, retired. Don't change earnings reporting to 6 months time frame. Leave it at quarterly to prevent more fraud and insider trading advantages. This would only reduce transparency.. Thank you for your attention to this matter.

Sent from my Galaxy

Nicki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nicki Affiliation: Jun. 11, 2026 The current quarterly reporting system works for both investors and companies. A change to semi annually means less transparency & more room for fraud and manipulation, so of course big corporations want it. It’s just another grift by the grifter-in-chief & his administration. I object in the strongest possible way. The

long-term stability of the market is at stake & the endgame could be disastrous for the standing of the US economy. Just no.

Sent from my iPhone

Nicole Gill Cleveland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nicole Gill Cleveland Affiliation: Jun. 11, 2026 I am appalled to hear you want to hide your books for six months? Please reconsider. Transparency is needed more than ever.

Nicole Cleveland Retired - USN, SCPO / E-8

Nicole Wilke — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nicole Wilke Affiliation: Jun. 11, 2026 Nicole Wilke, Consumer Strategist, I want quarterly reporting for accountability, so I can make informed investment choices.

Nilo Sudbrack — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nilo Sudbrack Affiliation: Jun. 11, 2026 Nilo Sudbrack Licensed Health Insurance Agent - financial markets are already much too opaque...no sense in making it worse!

Yahoo Mail: Search, Organize, Conquer

Nina Peele — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nina Peele Affiliation: Jun. 11, 2026 Please keep the reporting of companies' financial data quarterly. The information helps guide where I invest and as a retail investor on a limited budget, the information is so helpful to me.

Sent from my iPhone

Nora — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nora Affiliation: Jun. 11, 2026 As an investor and citizen, this 6 month rule is a terrible idea. Opens the door wide for fraud. Especially for non- sophisticated investors. Quarterly works. Why change. Transparency should be the goal
Nora Pearce Medford NJ

Nora Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nora Brown Affiliation: Jun. 11, 2026 This is inside trading and

has always been happening.

Sent from my iPhone

Nora Gonzalez — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Nora Gonzalez Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As a retail investor I rely on quarterly reports to make sound decisions about my investments and retirement savings. I just recently started my investment journey and now I am very concerned that this ruling will take away vital information that would help me in retirement.

Nora McCarthy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Nora McCarthy Affiliation: Jun. 11, 2026 Please keep the reports on a quarterly basis!

Nora

Nora McCarthy

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norda skrak — Jun 11, 2026
Subject: S7-2026-15 Comment From: norda skrak Affiliation: Jun. 11, 2026 Keep it the way it is, quarterly! I realize it is more work but it keeps books more honest. Greed is out of control! I am really tired of all the short cuts, any way possible to not do the
work or put it on someone else. Books need to be done consistently and in a timely manner. Fraud is rampant now!! Books done every 3 months, quarterly, just makes sense and cuts down on fraud and it would be found faster.
Norda Skrak Retired

Yahoo Mail: Search, Organize, Conquer

Noreen Mohr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Noreen Mohr Affiliation: Jun. 11, 2026 My name is Noreen Mohr. I am retired and feel.it is vital that I know the state of my investments on a regular basis. Investment firms and big corporations should not be allowed to keep the public, whose money they are using, in the dark. Unfair advantage

Sent from my Galaxy

Noreen Nutt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Noreen Nutt Affiliation: Jun. 11, 2026 Quarterly Reports are an important part of our decision making processes to pick and choose which companies to support and invest in. Don't allow this to stop.

Olivia Reich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Olivia Reich Affiliation: Jun. 11, 2026 This is a terrible idea for the small investor (ie: most of us…)!
Please protect the average consumer instead of the billionaires.

Olivia Reich

Ollie Thibodeaux — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ollie Thibodeaux Affiliation: Jun. 11, 2026 No. Keep making public reports.

Oscar Aragon — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Oscar Aragon Affiliation: Jun. 11, 2026 this will lead to less transparency...and more un-welcomed surprises...its hard to keep up with the shenanigans as it is, imagine when there is 12 months to hide behind the curtain.

Otsie Murray — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Otsie Murray Affiliation: Jun. 11, 2026 To the Securities and Exchange Commisson:
This is just another way for the rich to get richer. To keep hold the wealth for thr upper 1% if u havnt noticed the american peopke are catching on and are becoming quite tired of being stepped on unheard . Its time u hear before another decision that is in favor to hold them down. There is already talk of another revolution taking place. Why fan the fire. Take a stand for once and do the right thing and block this . Thank u

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Paige Johnson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Paige Johnson Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This potential policy removes the democratization of the stock market. It returns Wall Street to something only insiders can benefit from.

Pail Gower — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Pail Gower Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Please do not take away the vital quarterly report for investors. It would cripple how "we the people" invest in our collective future.

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pam duelley — Jun 11, 2026
Subject: S7-2026-15 Comment From: pam duelley Affiliation: Jun. 11, 2026 Keeping quarterly keeps us involved and aware

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Pam Greene — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Pam Greene Affiliation: Jun. 11, 2026 Quarterly needs to stay in place. Insider trading and cooking the books will happen, leaving it open to those connected, like the wealthy so they're able to sell off before we the common man is left in the dark till its too late!

Pam Haley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pam Haley Affiliation: Jun. 11, 2026 Pam Haley
redacted
I am sending you this message to speak my opinion on the reporting every 6 months than 3. I dont have much but what I do have takes me watching it every 3 months. Every penny helps. I want to know what my investment is doing

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Pam Price — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pam Price Affiliation: Jun. 11, 2026 Please don’t give corporations ANOTHER benefit that hurts the rest of us. Make them pay their fair share of taxes! Make them pay a living wage. Break up monopolies.NO 6 month blackout!

Pam Richards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pam Richards Affiliation: Jun. 11, 2026 This is beyond ridiculous. This is a way for you and your cronies to make more money. TRANSPARENCY

Sent from my iPhone

Pamela Cleveland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pamela Cleveland Affiliation: Jun. 11, 2026 US citizens need more transparency and protection from companies run with bad intentions. Tired of always losing to the millionaire class. Signed: Pamela Cleveland, Inertial Navigation, head of
Marketing

Pamela Mayo — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Pamela Mayo Affiliation: Jun. 11, 2026 I am just a couple of more unscrupulous things away from leaving this shit hole country for good. This would be one of those things.

Pamela Mayo

Pamela Chamallas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pamela Chamallas Affiliation: Jun. 11, 2026 Quarterly reports are accurate and what new investors need to see.

Sent from my iPhone

Pamela Savastano — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Pamela Savastano Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: Public companies should never be able to hide for six months their financials. They are public and we need more transparency not less on the publicly held companies. Letting them hide for six months will only increase fraud and be a detriment to the public but give insiders a cover. This bill is a disgrace!

Pamela Wallen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pamela Wallen Affiliation: Jun. 11, 2026 As often as they're cheating us blind, they should have to do it monthly. Definitely don't want them to do it less frequently.

Sent from my iPhone

Papillon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Papillon Affiliation: Jun. 11, 2026 Papillon, retired. You people have got to be kidding with this. Giving companies 6 months to do whatever with books before anyone can asses them for purchase or bankruptcy.

Papillon
Peace
?allofit

Parker Bellew — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Parker Bellew Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I am writing to express my strong opposition to any proposal that seeks to reduce the frequency of standardized public company disclosures from a quarterly to a semi-annual basis. For over 50 years, public markets have relied on the rigorous, high-quality information provided in quarterly reports to function effectively. Rolling back this standard to six-month intervals would severely damage market integrity, penalize everyday retail investors, and increase structural volatility.
1. Exacerbating Information Asymmetry
The foundation of a fair market is the equitable distribution of information. Extending the reporting gap to six months creates a severe information asymmetry between corporate insiders, large institutional funds, and the general public. While everyday investors are left "in the dark" for half a year, well-connected institutional entities will inevitably leverage their resources, alternative data channels, and direct access to C-suite executives to bridge that gap. This creates a bifurcated, inherently unfair market where retail investors are forced to invest with a blindfold on, directly contradicting the SEC's mandate to protect all investors equally.
2. Undermining Market Efficiency and Liquidity
The Efficient Market Hypothesis relies entirely on the continuous and transparent flow of public data. Without the reliable touchpoint of a quarterly earnings report, markets will struggle to accurately price risk and value assets. Markets inherently abhor uncertainty; by forcing the public to wait six months for standardized financial health indicators, the SEC would be artificially injecting friction into the system. This prolonged lack of transparency will inevitably lead to increased risk premiums, wider bid-ask spreads, and heightened volatility as rumors and unverified data fill the six-month void.
3. Disrupting Macroeconomic Visibility
Quarterly corporate reporting is not just a tool for evaluating individual equities; it is a critical aggregate input for broader macroeconomic analysis. From tracking international trade impacts to observing shifts in capital expenditures and inventory levels, these high-frequency data points are essential for understanding the underlying mechanics of the economy. Halving the frequency of these reports limits the ability to track real-time economic health, making both private investment and broader policy analysis significantly more difficult.
Quarterly reporting has been the bedrock of trust and transparency in American financial markets for half a century. Reducing this vital stream of information does not streamline the market—it merely obscures it from the public while concentrating informational power at the top. I strongly urge the Commission to reject this proposal and maintain the quarterly reporting standards that protect all investors.
Sincerely,

Parker Bellew

Parth Parikh — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Parth Parikh Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please maintain the quarterly earnings and statement filings. These are the only thing keeping markets fair for retail investors.

Pat Januzzi — Jun 11, 2026

Subject: S7-2026-15 Comment From: Pat Januzzi Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY. MY NAME IS PAT JANUZZI A TOOL AND DIE MAKER IN WISCONSIN. we need transparency

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Pat Wells — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pat Wells Affiliation: Jun. 11, 2026 Pat Wells, technician, no one ought be allowed to go dark managing money for others retirements.

Pat Eichman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pat Eichman Affiliation: Jun. 11, 2026 I'm fed up with the cheating, lying, stealing, insider trading and illegal profiteering in the nation's capital!
Changing this to a six month view is preposterous! We working class serfs have no chance of keeping in the investment game if you wealthy Congress and your elite class have info we don't have. DON'T DO IT!
Thank you.

Pat Gerrero — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Pat Gerrero Affiliation: Jun. 11, 2026 This is draconian to go back to days when investors were uninformed of the performance of their investments. We need to continue quarterly reports!! Please do not pass this new proposal. My name is Pat Gerrero, I am a retired psychotherapist in community mental health

Sent from my iPhone

Pat In Ramsey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pat In Ramsey Affiliation: Jun. 11, 2026 This lack of transparency will hurt everyone, and investors the most. Fraud will increase.

Sincerely,

Patrick Griffith

612-834-1310
patgrif5@comcast.net

Pat Koehl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pat Koehl Affiliation: Jun. 11, 2026 There is a reason it’s quarterly!
In that time period they can bankrupt a plan!

Sent from my iPhone

Pat Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pat Miller Affiliation: Jun. 11, 2026 Keep quartly reporting

Sent from my iPhone

Pat Sayer-Handley — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Pat Sayer-Handley Affiliation: Jun. 11, 2026 As a retired teacher it is imperative for the SEC to be transparent. This requires quarterly reporting especially in our rapidly changing economy.

Patricia Canterbury — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Canterbury Affiliation: Jun. 11, 2026 I am urging you to keep reporting to the SEC on a quarterly basis. Quarterly reporting helps everyone keep tabs on the economy and make course corrections in an more immediate and responsive manner.

Thank you!

Patricia Canterbury
Retired Museum Curator
Dallas, TX

Patricia Mattucci — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Mattucci Affiliation: Jun. 11, 2026 Patricia Mattucci, CMA
My financial information matters to me and I track it with my quarterly statements.
It is very important to keep my financial information up to date and also current!
Do not allow corporations to go six months without reporting financial information .

Patricia Petry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Petry Affiliation: Jun. 11, 2026 My name is Patricia Petry. I am retired. I lost over half my savings in the 2008 recession because the SEC and other government agencies did not activated the safeguards they were to do. I cannot afford another negligent government foul-up.

Patricia Bartlett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Bartlett Affiliation: Jun. 11, 2026 Keep reporting at least quarterly! We are looking for transparency in all aspects of business & government! By

submitting to make reporting every 6 months instead of every 3 months smacks of deception.

Sent from my iPhone

Patricia Burns — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Burns Affiliation: Jun. 11, 2026 As a US citizen I know this is a bad move for the people who invest, especially in retirement accounts. There is no good reason to change this from quarterly to semi annual and decreases the chances of fraudulent behavior. Countries that have the semi annual has found this could easily happen. I do not agree with this change. There really is no good reason for it! Thank you for listening!

Kind regards

Patricia M Burns

Patricia Edaburn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Edaburn Affiliation: Jun. 11, 2026 Quarterly reports keep everything and every one honest. Please keep them

Sent from my iPhone

Patricia Ferry — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patricia Ferry Affiliation: Jun. 11, 2026 My small investments have kept me afloat during rough financial times in my life and currently in my retirement. I have to know where I stand with them on a regular basis. This semi-annual reporting would make it very difficult for me to make financial decisions and could do me and others in a similar position considerable harm.

Sent from my iPhone

Patricia Hall — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patricia Hall Affiliation: Jun. 11, 2026 It seems patently obvious that this did not work in 1955-1970 and there is no value in trying it again. I do not want to be locked out of knowing how my investments are functioning on someone’s whim. Leave it at quarterly!

Sent from my iPhone

Patricia L Wilmes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia L Wilmes Affiliation: Jun. 11, 2026 This proposal could

potentially be detrimental to the common investor. As a retiree, we need to be aware of our investments for financial security. Companies need to be accountable to their investors. Openness builds trust. Sincerely, Patty Wilmes, Educator

Sent from my iPhone

Patricia Lauth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Lauth Affiliation: Jun. 11, 2026 Lets leave the reporting quarterly. It makes no sense to change this, do not leave us in the dark. I am a retiree.
Patricia Lauth

Sent from my iPhone

PATRICIA MATTUCCI — Jun 11, 2026
Subject: S7-2026-15 Comment From: PATRICIA MATTUCCI Affiliation: Jun. 11, 2026 Patricia Mattucci, CMA
My financial information matters to me and I track it with my quarterly statements.
It is very important to keep my financial information up to date and also current!
Do not allow corporations to go six months without reporting financial information .

Get Outlook for Android

Patricia McGuire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia McGuire Affiliation: Jun. 11, 2026 Do NOT play with my hard-earned money. There's enough fraud and corruption going on in Washington and I have lost ALL TRUST in this government. I want quarterly reports.
Patricia McGuire
RETIRED at 73 years of age, well-educated and still extremely engaged in life and politics.

Sent from my iPhone

Patricia Polasky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Polasky Affiliation: Jun. 11, 2026 There is no reason to go dark for six months. The more transparency, the better no need to hide anything if all is honest and above board.

Sent from my iPhone

Patricia Rea — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patricia Rea Affiliation: Jun. 11, 2026 I cannot afford to

loose any money! It is so expensive now to survive and this plan will make it worse. Please get this nitwit out of the White House before he destroys this country.

Do not do this!!
Patricia Rea

Patricia Rea — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patricia Rea Affiliation: Jun. 11, 2026 I cannot afford to loose any money! It is so expensive now to survive and this plan will make it worse. Please get this nitwit out of the White House before he destroys this country.
Do not do this!

Patricia Rea Wallingford, PA

Patricia Silinski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Silinski Affiliation: Jun. 11, 2026 Companies should keep the current reporting schedule. It would be predatory to shareholders and employees to allow companies to report their earnings and expenses data less frequently than currently required. There is no season to allow companies to obscure their financial situation from the public

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Patricia Sills-Trausch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Sills-Trausch Affiliation: Jun. 11, 2026 Those in power already have too much knowledge (inside information which is like insider trading) and thus capitalize on stocks and bonds. Lengthing reporting period to 6 months only benefits those in government and their friends. This is another awful proposal by this administration. It only benefits the wealthy. Where is the Care and concern for the middle class that Trump campaigned on. Vote no on this proposal.

Patti Sills-Trausch

Patricia Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Smith Affiliation: Jun. 11, 2026 Patricia smith
I have my retirement in various stocks and need to have quarterly disclosures

Patty Smith
redacted

Patricia Vitatoe — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Vitatoe Affiliation: Jun. 11, 2026 No. Pat Vitatoe retired teacher You're wrecking my retirement!

Patricia Walker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricia Walker Affiliation: Jun. 11, 2026 Transparency is the only way to level the playing field! This makes NO sense! Regards, Patricia Walker retired financial advisor Incline Village, Nevada

Sent from my iPad

Patricialyn Veal — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patricialyn Veal Affiliation: Jun. 11, 2026 Are you kidding me . .NO..no secrecy for any one in corporations - no need to be scamming.. reporting income is a must for all

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Patrick Ogborn — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patrick Ogborn Affiliation: Jun. 11, 2026 Keep Quarterly Reporting in the USA . I cannot afford to lose one dime of my retirement ssvings value, not one. Actually. I need better returns on my investments. Thank-you, Patrick Ognorn, retired Training Director. Gladstone, OR. 97027

Patrick Charles — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Patrick Charles Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please do not make it more difficult than it is for investors to determine what companies they invest in

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Patrick Ciriello — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patrick Ciriello Affiliation: Jun. 11, 2026 You people are shady and greedy enough as it is. Reporting should be done hourly with a public facing dashboard.

Patrick Ciriello — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patrick Ciriello Affiliation: Jun. 11, 2026 In case my other comment wasn't clear ...

NFW!

Patrick Irwin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patrick Irwin Affiliation: Jun. 11, 2026 It would be good to look at the money Trail of the people who are pushing for the every 6 months option. It would take a lot

longer to "fix" the "Financial irregularities" that would show up if we only had to report every 6 months.

Patrick Rose — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patrick Rose Affiliation: Jun. 11, 2026 Quarterly report reports allow shareholders and investors to understand. Just exactly where a company is financially.

Sent from my iPhone

Patsy Seay — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patsy Seay Affiliation: Jun. 11, 2026 Financials should NOT be able to hold out for 6 months. Do NOT pass this.
Patsy Seay
Retired
Don't want to see this pass because investors deserve better.

Hope you are having a wonderful day,
Patsy

Praise the Lord, he deserves it 🎶🎶🎶

Patti Aro — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patti Aro Affiliation: Jun. 11, 2026 I'm Patti Aro, a business analyst in Seattle. I'm not ready to go back to the unregulated Wild West- we've already seen the crime these corporations get up to even with the current quarterly reporting. It's not safe for people to invest in an unregulated market.

Don't regulate less. Regulate more.

Sent from my iPhone

Patti Faivor — Jun 11, 2026
Subject: S7-2026-15 From: Patti Faivor Affiliation: Jun. 11, 2026 Keep it the way it is. More transparency is better!

Patti Gill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patti Gill Affiliation: Jun. 11, 2026 Keep the reporting quarterly.

Sent from my iPhone

Patty Niemaszyk — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patty Niemaszyk Affiliation: Jun. 11, 2026 Keep reporting as it is now. I need my quarterly reports to make informed decisions about my retirement spending.
.Patty Niemaszyk
retired special educator
,Elgin IL

Patty Squillace — Jun 11, 2026
Subject: S7-2026-15 Comment From: Patty Squillace Affiliation: Jun. 11, 2026 This change will encourage fraud and grifting. That was probably why it was quarterly in the first place. Corporations do not need more incentive to cheat the system.
Do not change requirements from a quarterly basis. Thank you,
Patricia Squillace
Sent from my iPhone

Patty Squillace — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Patty Squillace Affiliation: Jun. 11, 2026 Enough grifting by corporations! Transparency is imperative! Keep the current regulations and time frames. A lot can be manipulated in 6 months.

Sent from my iPhone

Paul — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Affiliation: Jun. 11, 2026 No. This is a bad thing. I want to know what my company's financials are doing quarterly.
Please don't change
Thanks

Paul C. Mott — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul C. Mott Affiliation: Jun. 11, 2026 Hiding data serves no purpose other than to promote and conceal illegal abd unethical activity. Thr concept of a corporation as a legal person was never more than a fiction avd justifies NO
 exemption or protection ftom laws and practices that protect consumers and public safety.

Yahoo Mail: Search, Organize, Conquer

Paul Cencula — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Paul Cencula Affiliation: Jun. 11, 2026 I am opposed to changing the current quarterly reporting requirement to semi-annual. I believe this change would be detrimental to individual savers. As retired people, my wife and I depend on our savings for a substantial part of our income. Semi-annual reporting would likely result in lower interest rates.

Sincerely,
Paul and Barbara Cencula
Gaithersburg, MD

Paul Dupuis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Dupuis Affiliation: Jun. 11, 2026 This action seems designed to benefit the " big guys" and will have no benefit for anyone else. So it should not be passed into law.

Paul Elliot — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Elliot Affiliation: Jun. 11, 2026 Quarterly reports are essential for investors. Stop abetting corruption!

Paul Ford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Ford Affiliation: Jun. 11, 2026 The Quarterly is a must to keep open all records must be kept public!!!!

Sent from my iPhone

Paul Franzmann — Jun 11, 2026
Subject: S7-2026-15 From: Paul Franzmann Affiliation: Jun. 11, 2026 In an era of grotesque inequality, throwing another bone to pampered CEOs is obscene .

Paul Franzmann
Walla Walla, WA

Paul Germano — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Germano Affiliation: Jun. 11, 2026 As a retail investor in select companies making up the S&P 500 and NASDAQ, I ask the SEC to reconsider the proposal of letting companies report their earnings every 6 months. It's important for companies to report their earnings every quarter of the year so other investors are informed of their progress and any new ideas brought to the table. If many companies, especially those in the top 10 in terms of market cap, are given the option to report their earnings every 6 months, then I fear there will be many unknowns to the average investor that only the CEO's, other executives, the president, and inside traders may be aware of.

Paul Germano

Paul Knight — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Paul Knight Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As a trader, I need to be able to access the financial stability of companies in order to make informed trading decisions. I don't need to spend potentially thousands of dollars on stock for a business that shuts down. Businesses go belly up in less than 6mpnths. #Enron.

Paul Lyde — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Lyde Affiliation: Jun. 11, 2026 Average seniors like me cannot abide by letting companies we invest our hard earned money in hiding behind 6months of business reporting. It is too much of an opportunity to mislead investors. Please do the right thing for the average investor and do not change the rules on corporate reporting. Paul Lyde

Sent from my iPad

Paul McElherne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul McElherne Affiliation: Jun. 11, 2026 Why would the SEC bend to the billionaires and not continue to require quarterly financial reporting for all public companies? We need to know what the financial situation is for all public traded companies quarterly! Even for private companies when they are planing to hold an IPO and go public they should make public facing disclosures quarterly for a year in advance!

Sincerely

Paul F McElherne
Wakefield, MA

Sent from my iPhone

Paul Mullins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Mullins Affiliation: Jun. 11, 2026 WTF is wrong with you??? How can you even think this is a good idea? No! WE NEED QUARTERLY info.

Paul Palmer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Palmer Affiliation: Jun. 11, 2026 My name is Paul Palmer, and I'm retired law enforcement. I need quarterly economic reports to manage my modest investment portfolio.

Yahoo Mail: Search, Organize, Conquer

Paul Parker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Parker Affiliation: Jun. 11, 2026 Quarterly reporting should be the bare minimum for financial reporting, monthly would be much better for small investors like myself. Please DO NOT allow the reporting to be any less than quarterly,
you'll only hurt everyday Americans.

Yahoo Mail: Search, Organize, Conquer

Paul Pater — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Pater Affiliation: Jun. 11, 2026 I need quarterly reporting as I have a self managed pension. I need to know the facts these companies have

Sent from my iPhone

Paul Scheuer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Scheuer Affiliation: Jun. 11, 2026 Recent retiree to who now relies on his investments to live. Cutting reporting by 50% creates too much downside risk for me as an "market outsider" since by the time problems are required to publicly surface, my investment may have become worthless. with a 50% cut I'd be forced to trade on speculation and hearsay.

Paul Tutherow — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Paul Tutherow Affiliation: Jun. 11, 2026 Leave it the way it is now, please!

Paul Davis Tutherow
redacted

Paul Wood — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paul Wood Affiliation: Jun. 11, 2026 Dropping quarterly reviews is a bad idea for everybody but the bad guys.

Get Outlook for Android

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paul yelenosky — Jun 11, 2026
Subject: S7-2026-15 Comment From: paul yelenosky Affiliation: Jun. 11, 2026 I must express my profound concern and strong opposition to any proposal that seeks to diminish the frequency of financial reporting for publicly traded companies. Such a measure, far from offering any discernible benefit, would fundamentally undermine the bedrock principles of transparency and accountability upon which healthy capital markets are built.

Publicly held corporations bear a critical fiduciary responsibility to their shareholders and the broader investment community. This responsibility mandates the consistent and timely dissemination of comprehensive financial information, a commitment currently met through quarterly disclosures. These regular updates are not merely procedural; they are indispensable tools that enable investors – both current and prospective – to accurately assess a company's performance, evaluate its financial health, and make informed decisions regarding capital allocation.

Reducing the frequency of these vital reports would inevitably lead to a significant increase in information asymmetry. Such a void would breed uncertainty, foster speculative behavior, and disadvantage individual investors who rely heavily on official disclosures. Less frequent reporting would obscure emerging trends, both positive and negative, making it exceedingly difficult to gauge a company's trajectory and react appropriately.

The direct consequence of such an information deficit would be heightened market volatility. When critical data is scarce, markets become prone to overreactions, driven by rumors, partial information, and speculative trading rather than sound fundamentals. This creates an environment ripe for "huge price swings," which are not only undesirable but actively detrimental to investor confidence and long-term market stability. It would introduce unnecessary risk, deter investment, and ultimately impair the efficient functioning of our capital markets.

Maintaining the current three-month reporting schedule is not an arbitrary burden; it is a vital safeguard that ensures market integrity, promotes investor protection, and upholds corporate responsibility. Any deviation from this standard would represent a step backward, introducing significant harm to both the financial ecosystem and the millions of individuals who entrust their savings to public companies.

Paul Yelenosky

Paula Darden — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paula Darden Affiliation: Jun. 11, 2026 Paula Darden, pharmacist. I depend on the retirement account I put money into for over 30 years to fund my retirement. I want quarterly disclosure to keep my money safe. I have no reason to trust these people.

Paula Darden — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paula Darden Affiliation: Jun. 11, 2026 Paula Darden, pharmacist. I depend on the retirement account I put money into for over 30 years to fund my retirement. I want quarterly disclosure to keep my money safe. I have no reason to trust these people unless they disclose what they are doing. Frankly, I'd like monthly disclosure.

Paula Martin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Paula Martin Affiliation: Jun. 11, 2026 Stay the current course. Remain accountable.

Paula Mindes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paula Mindes Affiliation: Jun. 11, 2026 Like many Americans I have retirement accounts. I can decide how to allocate money in them and in order to do that I need detailed, accurate information. The proposed rule would deprive me of the knowledge I need to make good decisions that protect my retirement.

Do not deprive hard working people of information they count on for their financial security. Leave the reporting rule as it is.

Paula Mindes

Paula Steigauf — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Paula Steigauf Affiliation: Jun. 11, 2026 Mr. Chairman,
Is the SEC truly considering a change? Why change what is working? Who wants to risk losing their life savings or worse, a market crash? Not me. Quarterly reporting has benefited our economy and its investors for DECADES. Please keep it!
Thank you kindly.
Paula Powers, BSN, CHTP
Minneapolis, Minnesota 55432

Sent from my iPhone

Paulette Woodard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Paulette Woodard Affiliation: Jun. 11, 2026 Please continue the quarterly reports. We need to see the changes before they can get too extreme! Thank you.
From a senior with investments.
Paulette Woodard

Hugs,
Paulette

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paytasjk — Jun 11, 2026
Subject: S7-2026-15 Comment From: paytasjk Affiliation: Jun. 11, 2026 NO NO NO NO NO NO. We need our quarterly reports!!!

Jo Paytas, retired, worked for almost 50 years. I need to know how my investsments are doing!

Sent from my Galaxy

Peels1t — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peels1t Affiliation: Jun. 11, 2026 This state needs informed citizens and I am very concerned about this change. As a citizen we f South Carolina I am saki g that this not happen. Thank you.

Peg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peg Affiliation: Jun. 11, 2026 Democrats wouldn't pull this crap.
No more republicans

Peg McAdam — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peg McAdam Affiliation: Jun. 11, 2026 Keep the books open quickly. No hiding for 6 months.

Peg McAdam
131 Sunnyside Ave, Arlington, MA 02474

Peggy Hamlin — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Peggy Hamlin Affiliation: Jun. 11, 2026 Peggy Hamlin. Retired. It matters because there is no reason to dissolve the integrity of the SEC

Peg H

Peggy Lush — Jun 11, 2026
Subject: S7-2026-15 From: Peggy Lush Affiliation: Jun. 11, 2026 Please maintain quarterly reporting. Ordinary investors like myself are already at a disadvantage to the million/billionaires who have & utilized inside information. Keeping quarterly reporting might give us a small fighting chance to accumulate &/or maintain our investments. Margaret Lush, retiree, Cheyenne, Wyoming.

Peggy Schaff — Jun 11, 2026

Subject: S7-2026-15 Comment From: Peggy Schaff Affiliation: Jun. 11, 2026 My name is Peggy Schaff. I am retired and would like to have my financial reports every three months so I am able to keep a close eye on and compare to how things are progressing. This has been happening for more than 50 years. Why change a good thing. If it's not broke, don't try to change it! There is no good reason to switch to every six months reporting! I strongly oppose to making the change to every six month financial reports.

Peggy Tieman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peggy Tieman Affiliation: Jun. 11, 2026 What positive purpose would biannual reports do for the consumer ?!?! NOTHING!
This erosion of our information sources and protections has got to stop.
Peggy Tieman retired citizen

Peggy Tieman
Sent from my iPhone

Peggy Tingle — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Peggy Tingle Affiliation: Jun. 11, 2026 Definitely not!

Sent from my iPhone

Penelope Ackerman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Penelope Ackerman Affiliation: Jun. 11, 2026 This is going to enable every thief to wholesale slaughter small investors. Where is the SEC's head?

Penny Elmquist — Jun 11, 2026
Subject: S7-2026-15 Comment From: Penny Elmquist Affiliation: Jun. 11, 2026 Continue the requirement for companies to report financials quarterly. Moving reporting to six months will allow more fraud and only benefit insiders.

Sent from my iPad

Perry Bourlet — Jun 11, 2026
Subject: S7-2026-15 Comment From: Perry Bourlet Affiliation: Jun. 11, 2026 Keep it quarterly.

Perry Wilmoth — Jun 11, 2026
Subject: S7-2026-15 Comment From: Perry Wilmoth Affiliation: Jun. 11, 2026 This is unconscionable Investing must be a more level playing field. This is going in the opposite direction. It's already stacked for high frequency traders. The SEC will lose any remaining value as a disinterested arbiter

of investing equality.

Pete — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pete Affiliation: Jun. 11, 2026 Don't make the change. We need transparency, not insider trading.

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pete luff — Jun 11, 2026
Subject: S7-2026-15 Comment From: pete luff Affiliation: Jun. 11, 2026 My name is Peter Luff. I process whey for Cabot Creamery. Changing to bi-annual statements as opposed to quarterly is a bad idea. Investors deserve to know where there investments are headed. I vote NO.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Peter Halle — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peter Halle Affiliation: Jun. 11, 2026 Peter Halle, self employed contractor, retail investor. Quarterly reporting more fairly reflects the activity and relative volatility of stocks. Far too much happens in a six month time frame. How about your bank only allows you to check your balances every six months?

Peter Urbanski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Peter Urbanski Affiliation: Jun. 11, 2026 This is a bad idea. Transparency is the backbone of capitalism and democracy.

If you haven't noticed.

Peter Urbanski

Peter Williams — Jun 11, 2026
Subject: S7-2026-15 From: Peter Williams Affiliation: Jun. 11, 2026 The conly

Sent from my iPhoneSea

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philine664 — Jun 11, 2026
Subject: S7-2026-15 Comment From: philine664 Affiliation: Jun. 11, 2026 Don't change quarterly reporting.Open books are what makes America great.CORRUPTION IS CORRUPTION

Sent from my Galaxy

Phillip Bates — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phillip Bates Affiliation: Jun. 11, 2026 Quarterly reporting keeps me informed of the progress in my investments. If anything bi-monthly reporting would be much better. I am opposed to lengthening the reporting cycle.

Phillip Bates - Retired redacted

Phillip Hinds — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phillip Hinds Affiliation: Jun. 11, 2026 There’s absolutely no reason to change this rule. There’s more than enough fraud to go around. Anything I think it should be every two months.
If anything, it should be more frequent

Phyllis Attisano — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phyllis Attisano Affiliation: Jun. 11, 2026 Do not get rid of quarterly reports. I am a senior who depends on my IRA investments for my living expenses. Six months is too long to go with no up-to-date information

Sent from my iPhone

Phyllis C Jordan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phyllis C Jordan Affiliation: Jun. 11, 2026 Preparing quarterly company financials is a comparatively smaller responsibility relative to the disastrous risk potential of delayed transparency - whether there is abuse, or simply accounting-gone-wrong, or engaging in errant policies.

Conservative quarterly financial reporting compared to 6-Month reporting with on-demand / off-season audits, should be considered wiser, preferable… less flying by the seat of your pants. Stockholders and board members no doubt would agree.

In these days of rampant disregard for regulation,
businesses should be operating with more accountability than less.

The impact of the 2008 banking-debt recession debacle destroyed tens of thousands of small-medium-large-sized U.S. companies, and the lost homes of their employee families, affecting the well being of the entire global financial ecosystem.

>Now>Again 2026>
We already face having yet another debt crisis with a huge population of lower income and middle class overextended, carrying too much debt ~
thanks to ever-higher expenses after 18Months of vacillating off-the-wall tariffs now followed by the economic disaster of our shameful uncalled-for US/Israeli Iran war dragging on as its domestic financial ramifications continue to build at home for our businesses and working class families.

Continually added expense =
Higher growing credit debt
=
More financial inflation
=
Recession for our country.

Adding to the misery and potential for disaster is the boundless extremes in US income Inequality as it continues to widen daily.

In the most rich country we should ensure to never again see thousands upon thousands of homes repossessed, empty buildings, closed storefronts, warehouses.

How many harsh, burdensome life-changing lessons do we need to have after all the repetitive incidents of unbridled U.S. businesses over-reaching credit debt and fraud ?

Quarterly reporting should remain the standard in our country's financial institutions and businesses to help catch issues before they develop into tragedy and ruin.

The Buck Must Stop
With Our US SEC.

Phyllis C Jordan

Phyllis Heumann — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phyllis Heumann Affiliation: Jun. 11, 2026 Please keep the quarterly reports!! They are very helpful, as the market changes on a daily basis. Professionals rely on them, and if they need them, the average person DEFINITELY needs them. Please keep them!!! Thank you!

Sent from my iPhone

Phyllis Rayca — Jun 11, 2026
Subject: S7-2026-15 Comment From: Phyllis Rayca Affiliation: Jun. 11, 2026 With the rampant corruption in both government and business, shareholders deserve to see the financials of businesses on a quarterly basis. --Phyllis A. Rayca, retiree

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pll109 — Jun 11, 2026
Subject: S7-2026-15 Comment From: pll109 Affiliation: Jun. 11, 2026 The rules regarding the SEC quarterly reporting should remain as they they are
It is NOT fair to force the general public to try and make reliable investment choices with out regular updates on the heath of a particular company.

Sent from my Galaxy

Priscilla Jenkins — Jun 11, 2026
Subject: S7-2026-15 Comment From: Priscilla Jenkins Affiliation: Jun. 11, 2026 I don’t want a decrease in reporting. Too much depends on the “fed rate” to let it slip further into darkness.

Sent from my iPhone

Pvacilek — Jun 11, 2026
Subject: S7-2026-15 Comment From: Pvacilek Affiliation: Jun. 11, 2026 Less transparency is never a good thing except for those who are trying to hide. Keep things quarterly so investors, and our financial advisors, have all the information we need to make informed decisions about our portfolios.

P Vacilek, retired, and dependent on investments to stay independent

Sent from my iPad

R J — Jun 11, 2026
Subject: S7-2026-15 Comment From: R J Affiliation: Jun. 11, 2026 This is outrageous. Companies can hide six months at a time. Fraud can hide in that six months and grow with no light shining on it. Companies always strive for less oversight, and this is not in anyone's best interests. Any amount of money saved would be small and certainly would not be passed on to investors. This is nothing but smoke and mirrors. Do not permit it! -- Pat Rice, Corporate Communications Coordinator.

R. Bridge — Jun 11, 2026
Subject: S7-2026-15 Comment From: R. Bridge Affiliation: Jun. 11, 2026 What are you thinking ? I will withdraw every cent from Wall Street, if you remove my ability to review and adjust quarterly. R. Bridge. Operations mgr/ oil jobber.

Yahoo Mail: Search, Organize, Conquer

Rachel Broughton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rachel Broughton Affiliation: Jun. 11, 2026 It’s irresponsible to stretch out reports to 6 months. Please be fair to investors!
This is a plan perfect for fraud.
What are the supposed advantages??
I can’t see any.

Rachel Broughton

Rachel Lico — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rachel Lico Affiliation: Jun. 11, 2026 How about we dont continue to let companies skimp on reporting; why are we loosening instead of tightening regulations? That needs to stop. What we dont need is less reporting and regulations.

Rachel Donoher

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rae smart — Jun 11, 2026
Subject: S7-2026-15 Comment From: rae smart Affiliation: Jun. 11, 2026 No you cannot let firms go 6 months to file. If i had a stock in the company I would need to know for my families protection

Yahoo Mail: Search, Organize, Conquer

Rae Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rae Wilson Affiliation: Jun. 11, 2026 You should not be able to see the reports until the public does.

Sincerely,

Glenda Dillard

Raina Saul — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raina Saul Affiliation: Jun. 11, 2026 Keep SEC filing quarterly. We have the right to know how a business is doing. They must be responsible and accountable. More not less information is what keeps businesses responsible.

Raina Saul - Admin in Fintech

Ralph McKosky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ralph McKosky Affiliation: Jun. 11, 2026 Rhmckosky@gmail.com, 6 mos is too long to determine if a company is profitable or has missed the mark...if you change it to 6 mos, they'll miss the report then its a year without data...Companies have been doing it for more than 50 years it's not a new thing... Besides it provides jobs for accountants and report writers!

Ramona Menish — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ramona Menish Affiliation: Jun. 11, 2026 Keep the reporting rule to quarterly reporting.Period. There are enough shenanigans and fraud occurring because there is no accountability. Keep the rule simple and direct- quarterly reportingONLY.

Ranae A — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ranae A Affiliation: Jun. 11, 2026 There's absolutely no reason for them to go dark for 6 months. Sounds like shenanigans to me.

Ranae Hagen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ranae Hagen Affiliation: Jun. 11, 2026 My name is Ranae. I'm a 60-year-old single woman from Oakland, Nebraska. I grew up in this town. I didn't go to college because my parents couldn't afford to send me and I had no idea on how
to use the resources to do just that. I moved away, got married, got divorced and moved back. I married again. This time it was to an abusive, narcissistic man who I ended up having children with. I divorced. I should let you know that I worked. I worked my
butt off to try to keep my children fed and warm. I've worked for the same hospital system for 25

years. Over the years, there were times when I had to choose between paying the heat bill or feeding my children. There was no way to get ahead. While people like me were struggling, and still struggling, the rich seem to get all the breaks. This is just another ploy to keep the rich richer and the poor poorer. For God's sake put a stop to the greed and corruption that's bringing this nation down to the bottom of hell. Our forefathers would be disgusted by what's happening to us and this once great nation. Please stand up for what this nation was built on years ago when they wrote the Constitution and the Declaration of Independence. Reread it if you need to. I seem to remember a line that read All Men Are Created Equal. I feel like this has been forgotten for a very long time. Stop the Injustice!

Yahoo Mail: Search, Organize, Conquer

Randall Clark — Jun 11, 2026
Subject: S7-2026-15 Comment From: Randall Clark Affiliation: Jun. 11, 2026 Randall Clark, retired executive with multinational manufacturer:
Retail investors MUST have access to the latest corporate information. As fast as business and the economy move these days, do NOT eliminate quarterly reporting. We will just be SHEEP led to the slaughter without quarterly information. Thank you for your attention to this matter.
Randall Clark
Greer, SC 29650

Randall Coleman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Randall Coleman Affiliation: Jun. 11, 2026 If this is true is ridiculous and should never be invoked. This is a republican and Trump's wife cutting the little man out.
Sent from my iPhone

Randi Matson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Randi Matson Affiliation: Jun. 11, 2026 As an educator, business franchise owner, parent and concerned citizen of America, I cannot fathom why we would allow consumer protections concerning financial reporting by companies to be dismantled. These were put there to protect people from the temptations of fraudsters, who would become more brazenly corrupt if allowed to circumvent accountability. Come now. Do the right thing, for the right reasons! From Randi Matson

Randi

Raquel Tomic Beard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raquel Tomic Beard Affiliation: Jun. 11, 2026 "optional" reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, This is insufficient.

Sent from my iPhone

Ray Donahue — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ray Donahue Affiliation: Jun. 11, 2026 Bad idea! After working in the trucking industry, witnessing the dot.com bubble, mortgage fraud collapse....Yeah screw this crap No !

Ray Raimer — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ray Raimer Affiliation: Jun. 11, 2026 No secrets. No blackout days or months. The public has a right to know what is going on!
To the Securities and Exchange Commission:

Ray Roberts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ray Roberts Affiliation: Jun. 11, 2026 This is a terrible idea. Change the reporting time so fraud takes longer to uncover. Please keep the reporting requirements monthly. These are trivial benefits but the consequences could be extremely serious. Do NOT change these rules— this is a change that is proposed by a fraudster, for other fraudsters to screw over all the rest of us.

L. Ray Roberts redacted

Ray Shackelford — Jun 11, 2026
Subject: S7-2026-15 From: Ray Shackelford Affiliation: Jun. 11, 2026 My name is Ray Shackelford, I am retired and reside in Texas. With all of ghe fraud and corporate greed going on in this country, the last thing we need is less accountability. If, anything, there needs to be more auditing, on top of the quarterly reporting. Things like this, beg the question, whose getting paid off? That is not an accusation, it is a very real observation. Don't reduce accountability measures

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Ray Sweigart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ray Sweigart Affiliation: Jun. 11, 2026 As a retiree, I closely monitor my investments and rely heavily on the quarterly reporting in managing my portfolio and securing my income. Less frequent corporate reporting and the resulting reduction in transparency will needlessly increase risk with no benefit to investors. This is particularly important to those of us for whom investing is not a game but our principal source of income at a time of increased costs of living.

I respectfully request that no change be made to the current quarterly reporting requirements.

Raymond L. Sweigart
Sullivan's Island, SC

Sent from my Galaxy

Raye Harper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raye Harper Affiliation: Jun. 11, 2026 soon it will be a year then not at all ..
Republiklans are fascists

Raye Harper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raye Harper Affiliation: Jun. 11, 2026 soon it will beca year then not at all ..
Republiklans are fascists

Raye Manuele Robinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raye Manuele Robinson Affiliation: Jun. 11, 2026 Raye Manuele Robinson, retired. I'm writing again to say this is the wrong thing to do. It's our money that you are playing with by making this change & does nothing to help the American people. It will only help corporations. Do not do it!!!

Raymond West — Jun 11, 2026
Subject: S7-2026-15 Comment From: Raymond West Affiliation: Jun. 11, 2026 Do not implement this “new” bi-annual requirement.
keep quarterly requirements.

R. West

Reba Kendall — Jun 11, 2026
Subject: S7-2026-15 Comment From: Reba Kendall Affiliation: Jun. 11, 2026 Nothing should be optional!

Sent from my iPhone
Best regards,
Reba

Reba M. Kendall

Rebecca Hughes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rebecca Hughes Affiliation: Jun. 11, 2026 Please maintain quarterly updates. This allows us to stay aware of our funds and our future options. Too much of a delay if this happens. Rebecca Hughes

Sent from my Galaxy

Rebecca Baker — Jun 11, 2026
Subject: S7-2026-15 From: Rebecca Baker Affiliation: Jun. 11, 2026 Stockholders who give money to companies for growth and investment deserve better and the same frequency of accountability that we have now.

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rebecca beaton — Jun 11, 2026
Subject: S7-2026-15 Comment From: rebecca beaton Affiliation: Jun. 11, 2026 Absolutely keep reporting! Quarterly Reporting is necessary to keep the thugs OUT! Geez …

Becky

Rebecca Colgate — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rebecca Colgate Affiliation: Jun. 11, 2026 Becky urban , banker, I want to know what is happening with my investments in real time. Quarterly reporting is not enough let alone extending it. With all the technology of today there is no reason we should be left in the shadows. I advocate for the sec keeping the reporting the same as it stands now. 6 months is too long. We have to report quarterly at my bank so shouldn't everyone else.

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rebecca colgate — Jun 11, 2026
Subject: S7-2026-15 Comment From: rebecca colgate Affiliation: Jun. 11, 2026 Becky urban , banker, I want to know what is happening with my investments in real time. Quarterly reporting is not

enough let alone extending it. With all the technology of today there is no reason we should be left in the shadows. I advocate for the sec keeping the reporting the same as it stands now. 6 months is too long. We have to report quarterly at my bank so shouldn't everyone else.

Rebecca Goodrich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rebecca Goodrich Affiliation: Jun. 11, 2026 No hiding. We want traditional quarterly reporting.

Rebecca Hampshire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rebecca Hampshire Affiliation: Jun. 11, 2026 It's OUR money, OUR investment, HANDS OFF!

Rebecca Limback — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rebecca Limback Affiliation: Jun. 11, 2026 Keep the quarterly reports.

Rebecca Limback
redacted

Rebecca Mayfield — Jun 11, 2026
Subject: S7-2026-15 From: Rebecca Mayfield Affiliation: Jun. 11, 2026 Rebecca Mayfield Vancouver, Washington, home maker,
Please protect working class families and our economy by keeping things quarterly. I grew up in Texas and saw the devastation Enron caused. Accountability and oversight is necessary to preserve the social and legal contracts between workers and employers

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Rebecca Mitchell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rebecca Mitchell Affiliation: Jun. 11, 2026 Hell no! Accountability is key and DO NOT PLAY WITH MY MONEY!!!

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rebecca muntz — Jun 11, 2026
Subject: S7-2026-15 Comment From: rebecca muntz Affiliation: Jun. 11, 2026 More cheating is not what we need! Corporate America is already losing the publuc trust! Do you really need more downfall!

Yahoo Mail: Search, Organize, Conquer

Rebekah Radisch — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rebekah Radisch Affiliation: Jun. 11, 2026 Hi there. Please don't send us back 70 years. I'm a retiree with a small pension trying to hold out a few more years to maximize my modest social security. It would be devastating to us regular folks who worked hard for a lifetime without becoming billionaires. It's bad enough that we live under the threat that our social security and Medicare, which we've paid into 50+ years, might be stripped from us. Now you're considering ruining our savings? I just want to live out my remaining years in peace without worrying that I may end up homeless. Is it too much to ask that you consider the consequences for us little people? Thanks for giving us a thought.

Sincerely,
Rebekah Radisch
Durham, N.C.

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red parrot — Jun 11, 2026
Subject: Comment on S7-2026-15 From: red parrot Affiliation: Jun. 11, 2026 Im opposed to allowing companies to only report their earnings twice a year.

Yahoo Mail: Search, Organize, Conquer

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reeftiki — Jun 11, 2026
Subject: S7-2026-15 Comment From: reeftiki Affiliation: Jun. 11, 2026 keep the corruption and fraud in check. Keep it quarterly

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Regina Barthmaier — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Regina Barthmaier Affiliation: Jun. 11, 2026 Don't take us back to the 1050's with less corporate transparency, and more Americans losing money. Things are bad enough with the high prices brought by the current regime which is making it very hard to make ends meet and the SEC now wants to cut our earnings. DO NOT DO THIS. Regina Barthmaier.
Retired
Philadelphia PA 19146
Living on one income.

Regina Bracamonte -Wilson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Regina Bracamonte -Wilson Affiliation: Jun. 11, 2026 AUDITS QUARTIERLY@

Regina Whitman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Regina Whitman Affiliation: Jun. 11, 2026 Why? Why are you

considering allowing big money companies of any kind to keep their operations secret? Just how much money is involved in buying this kind of dark protection for them? Anyone who votes for this should be ashamed of what they are doing to the public.

Regina Whitman
Queen Creek, Arizona

REGINALD GLASS — Jun 11, 2026
Subject: S7-2026-15 Comment From: REGINALD GLASS Affiliation: Jun. 11, 2026 When you leave the people in the dark while providing light and access to the privilege, you destroy all trust people have in the system. Without trust from the masses, the system will fall, and the privileged with it.

Sent from Q's iPad

Renee Bradford — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Renee Bradford Affiliation: Jun. 11, 2026 You cannot steal more of people. We are all barely getting by!

Sent from my iPhone

Renee Bradford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Renee Bradford Affiliation: Jun. 11, 2026 That is unacceptable

Sent from my iPhone

Renee Castleberry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Renee Castleberry Affiliation: Jun. 11, 2026 Michele Castleberry, teacher Seriously? My answer is no to your changes. Companies should be reporting quarterly. Why are we even thinking of making these terrible changes?

Sent from my iPhone

Renee Kofi-Bruce — Jun 11, 2026
Subject: S7-2026-15 Comment From: Renee Kofi-Bruce Affiliation: Jun. 11, 2026 I oppose this rule

Renee Kofi-Bruce

Renee Kostner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Renee Kostner Affiliation: Jun. 11, 2026 It's important to me to be able to view the quarterly reports so I can track my investments and make changes as needed regularly and NOT just twice a year.

Reneé Kostner
Educator

Renee Riley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Renee Riley Affiliation: Jun. 11, 2026 This is ridiculous. Let’s remember you are here to monitor fair practices, not to blatantly ignore unfair practices.

Sent from my iPhone

Reola Hammond — Jun 11, 2026
Subject: S7-2026-15 Comment From: Reola Hammond Affiliation: Jun. 11, 2026 Reola Hammond, retired Federal employee. As person who actively contributed to my TSP, transparency and quarterly reporting of companies must remain for available to ALL not just a select few.

Reva James-Frye — Jun 11, 2026
Subject: S7-2026-15 Comment From: Reva James-Frye Affiliation: Jun. 11, 2026 I guess you forget who you really work for sir, maybe if we cut our spending to every 6 months to see what your track record is we can garner some respect for the amount of money spent to insure your future.

Rex Lowe — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rex Lowe Affiliation: Jun. 11, 2026 Ruining investments for most investors is, NOT MAKING AMERICA GREAT AGAIN.

Sent from my iPhone

Rhonda Carey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rhonda Carey Affiliation: Jun. 11, 2026 Transparency is key to TRUST and TRUTH! Stop allowing corruption to run rampant while hiding behind new regulations meant to decieve the public.

Rhonda Rigsbee — Jun 11, 2026

Subject: S7-2026-15 Comment From: Rhonda Rigsbee Affiliation: Jun. 11, 2026 ENOUGH! NO MORE FRAUD!

Rhys Edwards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rhys Edwards Affiliation: Jun. 11, 2026 My name is Rhys Edwards, I am a software engineer, and I have substantial investments in stocks. A lot can happen in 6 months, and that doesn't allow investors like me to stay informed about changes in business that could affect my investment decisions and outcomes. I do not want to see the change go into effect.

Thank you for your attention to this matter.

Richard Denison — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard Denison Affiliation: Jun. 11, 2026 Richard Denison, retired, retail investors seem to be suspicious of the SEC already. Too many in Washington are too “cozy” with big business as it is. We resent any attempts to aid the ability, to defraud the public. Your duty is to the public citizen not the deepest pocket. You need to make business more transparent not less.

Sent from my iPhone

Richard Daley — Jun 11, 2026
Subject: File Number S7-2026 - Comment Opposing Rule Change-15 From: Richard Daley Affiliation: Jun. 11, 2026 Richard Daley, retired Federal Concessions Management Specialist.
I oppose the proposed rule that changes the frequency of financial reporting intervals from quarterly to semiannually. As a retiree with an IRA, I depend on the ethical and profitable performance of publicly traded companies as one leg of the three-legged financial stool that supports my family's life in retirement. Knowing sadly but wisely that there are unethical operators and con men aplenty selfishly seeking just their own gain, timely quarterly reports by stock companies are vital to keep the players honest. For nearly six decades, the quarterly reporting system has been effective in helping to achieve just that. Despite the quarterly reporting requirement's proven effectiveness, however, I would not be opposed to changing to monthly reporting. Such an improvement could serve as an even better tracking tool for maintaining accountability. But whether quarterly or monthly, frequent reporting cannot be viewed as impractical considering the vibrant technology both government and companies employ in their day-to-day operations. In fact, continuous technological advancements dictate that frequent reporting shall be an absolute necessity to keep public companies ethical while ensuring the soundness of the U.S market for future investors like me.

Richard Edwards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard Edwards Affiliation: Jun. 11, 2026 This is bad for retirees

"Justice, and only justice, you shall pursue, so that you may live ..." --Deuteronomy 16:20a

Richard E. Edwards
redacted

Richard Edwards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard Edwards Affiliation: Jun. 11, 2026 This is bad for retirees

"Justice, and only justice, you shall pursue, so that you may live ..." --Deuteronomy 16:20a

Richard E. Edwards
redacted

¡ ¿ Á á É é Í í Ó ó Ú ú Ñ ñ ? !

Richard Ellis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard Ellis Affiliation: Jun. 11, 2026 This administration has proven that they are wholly untrustworthy. Fuck this noise!

Richard Fender — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard Fender Affiliation: Jun. 11, 2026 Is there no limit to the corrupt bull that’s going on in this country?! this has to stop!

Richard Jackson — Jun 11, 2026
Subject: S7-2026-15 From: Richard Jackson Affiliation: Jun. 11, 2026 As a retired partner in a CPA firm that performed audits and reviews for SEC registrants, I strongly recommend the SEC continue to require quarterly reporting for SEC registrants.

Sincerely,

Richard Jackson, CPA (inactive)
Knoxville, Tennessee

Richard Moczygemba — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Richard Moczygemba Affiliation: Jun. 11, 2026 Richard Moczygemba, retired, Killeen Texas. I am dependent on my IRA now that I am retired. Don't mess with the market!

Richard Solon — Jun 11, 2026

Subject: S7-2026-15 Comment From: Richard Solon Affiliation: Jun. 11, 2026 Quarterly reporting should be required. Transparency is key to keep the investing public aware of how the companies they entrust with their capital are doing. I will pass this along to my Senators Fetterman and McCormick as well.

Richard Valentine — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Richard Valentine Affiliation: Jun. 11, 2026 Changing reports from Quarterly to twice a year is a horrible idea. Every day investors will have less information about their investments

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Richard W Mockler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Richard W Mockler Affiliation: Jun. 11, 2026 Richard W Mockler
Healthcare Investor, Fractional Executive

As someone who invests in both public and private markets, I value the reporting standards of public markets. More important, I value it for the benefit of those managing funds on behalf of retirees, trusts, and others who should be able to have transparency in to the performance of the companies they trust with their capital.

Richard W Mockler

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Richard W Mockler, MPP
Contact
rmockler@live.com I 206.227.6708 I LinkedIn

Rick Campodonico — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rick Campodonico Affiliation: Jun. 11, 2026 How can I rely on any company’s financial reporting if it’s okay for them to hide actual data for any period of time. It seems dishonest

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rick duncan — Jun 11, 2026
Subject: S7-2026-15 Comment From: rick duncan Affiliation: Jun. 11, 2026 Keep the 3 month reporting period!!! Don’t let companies hide their financials to the detriment of investors!

Sent from my iPhone

Rick Nelson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rick Nelson Affiliation: Jun. 11, 2026 History already spoke to this proposed change, which was a complete failure (1955-1970). As many have learned, doing the same thing that doesn't work will not make things work better. The return to quarterly reporting has helped to better inform the investors and allow the market to know what is changing and react accordingly. Please don't make this change, it'll slow down the market, decrease the ability of investors to better manage their investments, and expose us all to much more risk. The data is already being reported quarterly, who will benefit from reverting to a failed choice from the past???

Rick Nelson, private investor, California

Rick Weyen — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Rick Weyen Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I believe that requiring quarterly reporting for public companies is essential to allowing investors to monitor the performance of companies for investment purposes. Without this rigor, the risk of financial problems going undetected for too long is far too great.

Thanks for your consideration.
Rick Weyen

Rigis Vincenti — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rigis Vincenti Affiliation: Jun. 11, 2026 My name is E. Vincenti and I am a senior business development director. I'm asking that you protect the integrity of our retirement accounts. Stop handing out our money to billionaires and redrawing rules in their favor. DO YOUR JOBS and protect American's retirement accounts from exploitation.

Rigoberto Rodriguez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rigoberto Rodriguez Affiliation: Jun. 11, 2026 Info is vital to investing and growth,we do not need the mushroom theory "keep them in the dark and feed them shit " only the insiders will benefit from this manipulation this is bad for all !

Rik Berry — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rik Berry Affiliation: Jun. 11, 2026 I recommend more, not less, use of existing technologies for required reporting; more openness should be the order of the day. The process of reporting is largely automated, therefore, the
cost is minimal for more frequent reporting. I would recommend monthly reporting.

Yahoo Mail: Search, Organize, Conquer

Rina Maxwell — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rina Maxwell Affiliation: Jun. 11, 2026 Rina Maxwell, retired, southeastern North Carolina. I can't afford to lose what little I have invested for my retirement years.

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rita kalistook — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: rita kalistook Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not change the current quarterly reporting rules. I depend on them for my investments.

Rita O'Dwyer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rita O'Dwyer Affiliation: Jun. 11, 2026 These needs to continue quarterly so there is some transparency. Twice a year isn't enough.

Rita Thomas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rita Thomas Affiliation: Jun. 11, 2026 Rita Thomas, singer/actor. We have the right to know about our own investments! Do NOT change how activity is reported! We work hard for our money & NEED the information in a timely manner to make decisions about how to protect it. It is OUR money...not YOURS.

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ro parm — Jun 11, 2026
Subject: Comment on S7-2026-15 From: ro parm Affiliation: Jun. 11, 2026 Eventually, the entire market will suffer if this change is made- even the assets owned by the very wealthy. No one will be immune.

Rob Baker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rob Baker Affiliation: Jun. 11, 2026 My name is Rob Baker, film and television producer and VP. I've been hearing of various long-standing rules originally meant to provide fairness in investing which, due to possible political
and billionaire influence, have been eased to accommodate the billionaires and greatly disadvantage the individual investor.

These include waiving a year long trial period to ensure the investment has stability, a well as quarterly reporting requirements
to provide some transparency to investors. Without these rules in place, which would only serve to make the market MORE volatile where there are already no guarantees... The individual investor will absolutely lose faith in the system.

If you wish to
ensure a steady crop of investors in the future, DO NOT TAKE AWAY THE RULES THAT PROVIDE US WITH INFORMATION TO MAKE INFORMED DECISIONS. Thank you.

Sent from AOL on Android

Rob Casey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rob Casey Affiliation: Jun. 11, 2026 Quarterly reports are key for investors. Semi annual reports aren't enough. Don't mess with a system that works.

Sent from my iPhone

Rob Horan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rob Horan Affiliation: Jun. 11, 2026 The fastest way to erode confidence is by eroding transparency. You reap what you sow. Please put a stop on this.

Robert Bourgoin, — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Bourgoin, Affiliation: Jun. 11, 2026 Robert Bourgoin, retired machinist
We need more transparency in the market not less.

Robert Barney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Barney Affiliation: Jun. 11, 2026 Robert Barney, retired. As the dangers of private credit and private equity begin to unfold, we contemplate even further reduction in transparency? Terrible idea.

Sent from my iPhone

Robert Christian — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Christian Affiliation: Jun. 11, 2026 To whom it may concern,
I've been working to build my retirement savings since the early 1970's. When I retired in 2022 I thought I was able to have a frugal lifestyle in retirement but the recent years of inflation has already caused an effective loss of nearly 37% of those savings. I've already gone back to work earning approximately one third of my former wage.
As I recall, during the time since retiring, my property taxes have have risen from $4500/year to over $7000 annually, marking a 45% increase.
As I understand it, the proposed change to semi-annual reporting may cause my investments to drop in value, and I cannot afford that. I ask that you PLEASE carefully consider the effect this can have on people and their financial stability, as well as the effect on the economy we all must endure if investment values drop.
Thank you for your consideration,

Robert Christian

Robert Bastasic — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Bastasic Affiliation: Jun. 11, 2026 That is enough of this crap, of everything for the billionaires who are trying to own our country. They don't need any more breaks, so they can make even more money!!! This has to stop!!! NOW!!!!!

Robert Bonvillain — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Bonvillain Affiliation: Jun. 11, 2026 Robert Bonvillain, Instrument Tech. To the SEC. Don’t undermine the trust of the American people by allowing a relaxing of quarterly reporting. A quarterly reporting was put in place to keep publicly traded companies transparent. By allowing or loosening of these requirements will create an opportunity to manipulate and exploit the American people.

Sent from my iPhone

Robert Bradley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Bradley Affiliation: Jun. 11, 2026 When any change to an on going system is proposed, the very 1st question is always the same, why? This proposal would right no wrong nor create any new insight into the operations of a publicly traded company. To the contrary it would only further mask the actual viability, and thereby data driven analysis of the market value of, again, publicly traded companies. Any argument that eliminating two audit reports per year would in a signifigant way reduce, costs, even for smaller companies, is seriousley out weighed by the value of timley information on a companies possible value to investors. The elimination of financial reporting can only lead to mis and dis-information taking its place. This will certainly result in confusion and market turmoil at minimum, and an almost guarantreed increase in Securities fraud. Robert Bradley, Retired Pipeline Facilities Engineer and Program Director.

Robert Briglia — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Briglia Affiliation: Jun. 11, 2026 Explain to me why this is being proposed. It opens up many channels for malfeasance. Again, what is the upside here?

Leave it alone.

Robert Briglia

Robert Carrington — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Carrington Affiliation: Jun. 11, 2026 Quit targeting the middle class with your BS laws. The middle class has no one on the inside to warn us when the ship’s about to go down. The least they can do is give us a report every 3 months.

Sent from my iPhone

Robert Carroll — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Carroll Affiliation: Jun. 11, 2026 I want reporting to remain quarterly

Sent from my iPhone

Robert Engel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Engel Affiliation: Jun. 11, 2026 For fairness to small investors as well as large ones who have a more extensive research abilities. That's why it is essential that companies be required to report its balance sheet of assets and liabilities on a quarterly basis and a more extensive report annually.

Sent from my iPhone

Robert Fredrickson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Fredrickson Affiliation: Jun. 11, 2026 Let's keep our investment recording current. A lot can happen to our
securities in six months.

Robert Grant — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Grant Affiliation: Jun. 11, 2026 WHY? Make it easier on companies? Wall Street doesn't work that way. We NEED quarterly disclosure

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Robert Grimmett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Grimmett Affiliation: Jun. 11, 2026 Robert Grimmett, Chief Perfusionist

Public Statement: Keep Quarterly Reporting

The SEC's proposal to make quarterly reporting optional is being framed as a modernization effort — a way to reduce regulatory burden and free companies to think long-term. I understand the appeal of that framing. But I think it gets the diagnosis wrong, and the cure may be worse than the disease.

The quarterly reporting regime has long been a feature of the U.S. public company disclosure system , and for good reason. It exists because investors — especially ordinary retail investors — need reliable, timely information to make informed decisions. That's not a compliance checkbox. It's the foundation of a functioning market.

The core argument against this proposal is straightforward: less frequent reporting means more room for information asymmetry — corporate insiders would know things the rest of the market

doesn't. Sophisticated institutional players — hedge funds, high-frequency traders, firms with armies of analysts — have the resources to fill information gaps that individual investors simply don't have. The absence of information will largely benefit big trade shops like quantitative firms, high-frequency traders, and institutional investors with armies of smart people working with more resources. A six-month reporting blackout doesn't affect everyone equally. It hits retail investors hardest.

The proponents of this change argue that quarterly reporting drives short-termism — that executives are forced to chase 90-day numbers instead of building sustainable businesses. That's a real tension worth discussing. But the argument that quarterly reporting creates short-term market pressures that undermine strategic decision-making remains theoretically appealing but empirically unsubstantiated. We shouldn't restructure the disclosure architecture of American markets around a theory that the evidence hasn't confirmed.

There's also a cautionary international lesson here. The EU's lighter reporting regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. If the goal is to make American markets more attractive, adopting the reporting standards of markets that are losing ground is an odd strategy.

Critics of the proposal have argued that the change would impair investor ability to monitor company performance and reduce comparability across companies that elect different reporting schedules. That fragmentation alone is a problem. Markets function better when everyone is working from the same information at the same time.

The increased time frame that material information will remain non-public potentially increases the risk of insider trading or Regulation FD concerns, lengthens blackout periods, and creates challenges for adopting Rule 10b5-1 trading plans. These aren't hypothetical risks — they're foreseeable consequences of deliberately widening the gap between what insiders know and what the market knows.

I'm not opposed to sensible regulatory modernization. If quarterly forms can be streamlined, if the disclosure burden can be reduced without reducing transparency, I'm all for that conversation. But optionality isn't neutral — commenters representing the investor community generally supported retaining the existing quarterly reporting framework when the SEC last solicited input on this question in 2018. That sentiment hasn't changed; the political winds have.

The SEC exists to protect investors and maintain fair, orderly markets. Cutting the frequency of public disclosures in half isn't investor protection. It's asking everyday investors to trust companies more and verify less. That's not modernization. That's a step backward.

Sent from my iPhone

Robert Homrich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Homrich Affiliation: Jun. 11, 2026 Quarterly reporting helps the retail investors keep up with a companies movements and operations, just like you do with your doctor to keep tabs on your health.

Sent from my iPad

Robert Jansen Young — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Jansen Young Affiliation: Jun. 11, 2026 This policy would be totally unacceptable. Full disclosure means nothing in hide.

I could use some help from the SEC. Thank you. RJ

Robert Young

Robert Lung — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Lung Affiliation: Jun. 11, 2026 A six month look back is too long. Not ent time for a person to tact and make changes if necessary. Six months us just too long.

Robert M — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert M Affiliation: Jun. 11, 2026 We are sick of the corruption, tyranny, and treason against our people. Stand with us or stand against us. Once the lines are drawn, hopefully you're on the right side of history.

Robert Mehlhoff — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Mehlhoff Affiliation: Jun. 11, 2026 Public companies have reported their financial results every three months for over half a century. Let's keep it this way. When something is working well, let's not change it. Stockholders and the public have a right to see and read about how a company is doing. Robert Mehlhoff, self-employed businessman, Denver, Colorado.

Robert Moore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Moore Affiliation: Jun. 11, 2026 Semi annual reports are not enough! We need to stay with quarterly reports in order to be up-to-date on our investments. Robert Moore, retired economist.

Sent from my iPhone

Robert Orlando — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Robert Orlando Affiliation: Jun. 11, 2026 “If it ain’t broke don’t fix it” The quarterly report enhances investor confidence and gives timely feedback for financial decisions and security. It’s obvious from the past that we are operating better now than with semi-annual reporting. It would make me much more nervous to invest with anything less than quarterly reporting. Robert Orlando owner Orlando Woodworking and operating partner for Livingland Farm and operating partner for Bobmar LLC.

Sent from my iPhone

Robert Perl — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Perl Affiliation: Jun. 11, 2026 As an investor, I need regular feedback that shows me the companies are operating with I integrity. Quarterly reporting in this day and age should be minimal amount of work as the system are all automated. If anything, we should have monthly reporting to keep business honest in sharing information to stockholders.

Bob Perl

Robert Reese — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Reese Affiliation: Jun. 11, 2026 This is BS and just allows more fraud and corruption. Don't let it happen!
Robert Reese - retiree

Robert Rice — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Robert Rice Affiliation: Jun. 11, 2026 I am a retired physician. I urge the SEV to be aware of the needs of ordinary investors like me. Do not return to semiannual reporting.

Get Outlook for iOS

Robert Tillotson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Tillotson Affiliation: Jun. 11, 2026 Events happen daily, hourly that affects business and the world. Quarterly reports are almost too long in time. Semi annual will be to long.

Sent from my iPhone

Robert Topper — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Topper Affiliation: Jun. 11, 2026 I'm Robert Topper, a teacher. Six months is far too long of a delay. I would lose confidence in my investments should this come to pass and investments are a critical part of my retirement strategy.

Sent from my iPhone

Robert Whitman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Whitman Affiliation: Jun. 11, 2026 My name is Robert Fields. I am a newly and unexpectedly retired person, having waited to the age of 70 to retire,

because economic necessity dictated it and ultimately the timing of my retirement wasn't even up to me. My savings and investments are small, and precious to my wife and me. If we do not have transparency in the performance of those funds, we stand to lose what little security we managed to accumulate in decades of work and challenge and struggle. Please take the side of the small investor, the retiree, when deciding this, and keep the quarterly report requirement.

Thank you

Robert Fields
Miami FL

Robert Whitman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robert Whitman Affiliation: Jun. 11, 2026 My name is Robert Fields. I am a newly and unexpectedly retired person, having waitide to the age of 70 to retire, because economic necessity dictated it and ultimately the timing of my retirement wasn't up to me. My savings and investments are small, and precious to my wife and me. If we do not have transparency in the performance of those funds, we stand to lose what little security we managed to accumulate in decades of work and challenge and struggle. Please take the side of the small investor, the retiree, when deciding this, and keep the quarterly report requirement.

Roberta Stergar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Roberta Stergar Affiliation: Jun. 11, 2026 Please keep the quarterly requirement for companies to make financials public. The public needs to be able to hold companies accountable. Reducing the requirement to reporting every 6 months will provide too wide of a window for individuals/boards/executives to corruptly benefit themselves while leaving investors holding the bag

Sent from my iPhone

Robin Faulkner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robin Faulkner Affiliation: Jun. 11, 2026 Having it every 6months is ridiculous! Companies must file quarterly reports, why shouldn't the SEC? RobinBeth Faulkner

Sent from AT&T Yahoo Mail on Android

Robin Groh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robin Groh Affiliation: Jun. 11, 2026 Robin Miller
retired and worked hard for me savings
This matters tremendously to me. I monitor my investments and rely on them in my retirement. Aren’t you here for all of us? We need you to do the right thing.

Sent from my iPhone

Robin Mayerat — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robin Mayerat Affiliation: Jun. 11, 2026 Please do the thing for families of all faiths and nationalities to exist peacefully while having what all humanity long for: Food, shelter, medicine, education and the ability to dream of a brighter future.

Robin Munroe — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Robin Munroe Affiliation: Jun. 11, 2026 Somethings fishy, real stinky. 🤔 trades happen 24x7 how can interest and direction, investing happen blindly and for 6 mos then reports… just no common sense. We do not agree.

Robin Samulenas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Robin Samulenas Affiliation: Jun. 11, 2026 Do not allow this to happen. It’s another way for this administration to steal our hard earned money

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ROBIN STOJANOVA — Jun 11, 2026
Subject: S7-2026-15 Comment From: ROBIN STOJANOVA Affiliation: Jun. 11, 2026 There is no good reason to move from quarterly reporting to biannually. I am a retiree and I cannot afford to take a huge loss on my investments; it's all I have to live on for the rest of my life.
Robin Roberson-Stojanova
Kansas City, MO

Rod & Sallie Neely — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rod & Sallie Neely Affiliation: Jun. 11, 2026 The proposed rule change to allow companies to hide their records from investors will greatly reduce the transparency and the trust of shareholders to continue investing in the stock market. Please do not make this rule change.

Rodney Neely

Rodney Martinez — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Rodney Martinez Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
We need more transparency not less. By allowing companies to report less frequently you are making the market more opaque and riskier for the average American.

Roger Daleiden — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Roger Daleiden Affiliation: Jun. 11, 2026 Reporting quarterly needs to continue, people have a right to protect their personal investments. Don't go back to biannual reporting!

Sent from my iPhone

Roger Roberts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Roger Roberts Affiliation: Jun. 11, 2026 Leave it the same ! It keeps companies honest

Sent from my iPhone

Ron Goodman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ron Goodman Affiliation: Jun. 11, 2026 Please keep it Quarterly. Thank you, Ronald Goodman

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Ron Morris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ron Morris Affiliation: Jun. 11, 2026 Quit regulating the reporting or require bi-weekly. ALL investors should have equal opportunity. All of congress, SEC, or any others should not be able to use or have any information than the general public.

Ron Salma — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ron Salma Affiliation: Jun. 11, 2026 I'm a former series 7 and 63 broker. I hated
Insider trading then and now this will make it legal. How can this be considered even with all the budget cuts you've experienced?

Ronnie Salma

I think; therefore I do not vote Maganut
Wishing I where in Canada 🇨🇦 Sent from my iPhone

RONALD — Jun 11, 2026
Subject: S7-2026-15 Comment From: RONALD Affiliation: Jun. 11, 2026 I'm No change!

Sent from Ron's iPad

Ronald Albury — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Albury Affiliation: Jun. 11, 2026 I rely on quarterly reporting. By changing this rule you are bending the knee to corporations and giving us regular folk the finger.

Ronald Brown — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Brown Affiliation: Jun. 11, 2026 Keep the reports public

Sent from my iPhone

Ronald Combs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Combs Affiliation: Jun. 11, 2026 Financial records for public companies should never be hidden. Not for six months nor any lesser duration of time! Cheater (those with insider information) “gonna” cheat. DO NOT make it easier for them to do t.

Sent from my iPhone

Ronald Kilgore — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Kilgore Affiliation: Jun. 11, 2026 Stop this Madness. This is telling Companies they can Steal Money for at least 6 Months !!

Sent from my iPhone

Ronald M Chenault — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ronald M Chenault Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:THIS CANNOT BE ALLOWED TO HAPPEN!
Major corps already use every trick in the book to fool investors about what they do to earn money and Trust! They lie on 80% of the reports as it is. These changes would allow the to keep those lies hidden Much longer and Do Much more damage to Individual investor.

Ronald Nolley — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ronald Nolley Affiliation: Jun. 11, 2026 We need more transparency not less in the investment arena.

Ronald Young — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Young Affiliation: Jun. 11, 2026 Don’t let the corporations keep information from the public. If we are willing to invest OUR HARD EARNED

DOLLARS directly or indirectly in businesses then those businesses MUST BE PROVIDING US with their FINANCIAL RECORDS.

Ronald Young

Ronald Young — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ronald Young Affiliation: Jun. 11, 2026 Don't let the corporations keep information from the public. If we are willing to invest OUR HARD EARNED DOLLARS directly or indirectly in businesses then those businesses MUST BE PROVIDING US with their FINANCIAL RECORDS.

Ron Young

Rosanne Donnelly — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rosanne Donnelly Affiliation: Jun. 11, 2026 Nope. You have MY money, it's my RIGHT to know what's happening with it. Six months is too long.

Rosanne P. Donnelly
redacted

Sent from my iPhone

Rose Piner — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Rose Piner Affiliation: Jun. 11, 2026 With changes that happen so quickly in this world I honestly believe some type of reporting (not such details as quarterly requires, which should remain as is) should become more frequent, maybe monthly.
Rose Piner, retired from banking, NC

Sent from my iPhone

Rose V Goncalves — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rose V Goncalves Affiliation: Jun. 11, 2026 No! We deserve to know !

Sent from my iPhone

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rosemary Herger — Jun 11, 2026
Subject: S7-2026-15 Comment From: rosemary Herger Affiliation: Jun. 11, 2026 This is a ridiculous power grab, don't do it.

Sent from my iPhone

Rosemary Mckinley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rosemary Mckinley Affiliation: Jun. 11, 2026 Keep it Quarterly! Rosemary, a long time investor!

Sent from my iPhone

ROSS WEINTRAUB — Jun 11, 2026
Subject: S7-2026-15 Comment From: ROSS WEINTRAUB Affiliation: Jun. 11, 2026 Rules need to implemented to protect the people. Transparency in investing is vital. Do not change the rules to make it easier for corporations to hide.

Sent from my iPhone

Roxanne Lindeman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Roxanne Lindeman Affiliation: Jun. 11, 2026 How can you do this to us!!!! Please don't. We have worked so hard for what we have! We are just the little people whose backs other's successes are built upon. Please don't take away what little we have.

Roxanne L. Lindeman
REDACTED

Roy Wakeman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Roy Wakeman Affiliation: Jun. 11, 2026 As a recent retired person, I watch my 401k closely. Really, really seems like this proposed change "could" be used to screw us little guys. I say could, because, after all, how often do the rich guys enrich themselves first?? ALL THE TIME! PLEASE, KEEP IT EVERY 3 MONTHS! Roy Wakeman , East Wenatchee WA

Roy Wine — Jun 11, 2026
Subject: S7-2026-15 Comment From: Roy Wine Affiliation: Jun. 11, 2026 Transparency in fiscal standing and reporting is paramount in a civil society. Do not take the easier for you method and keep them accountable and transparent.

Roy Wine

Rozella Clyde — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rozella Clyde Affiliation: Jun. 11, 2026 It is very important that quarterly reporting continues. Waiting 6 months to gather information makes oversight practically

impossible

Dr. Rozella G. Clyde
917-355-4451 We must "be the change we want to see", Gandhi

Rudy Regojo — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rudy Regojo Affiliation: Jun. 11, 2026 We need to know the direction of the ship quarterly not every six months

Sent from my iPhone

Rufus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Rufus Affiliation: Jun. 11, 2026 I need more reporting not less. Seems like this will benefit the large investors (again) and hurt regular people like me (again).

I'm retired and rely on my investments to live. Please don't remove tools I rely on just to save a few penny's for corporate players.

Retirees are being crushed by bad government policies of the recent past. Please don't turn your back on us.

Thank you,
Todd Sparks
Retired

Russ Kelley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Russ Kelley Affiliation: Jun. 11, 2026 Transparency works best!!

Russel Dalenberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Russel Dalenberg Affiliation: Jun. 11, 2026 I am a computer software developer in my 60 who has been saving and
investing for retirement for man years now. As I approach retirement,
it's even more important that I make the right decisions in my
investing. I think that the quarterly reporting from public companies is

very important to maximizing my gains. Please don't change this reporting.

--
Russel Dalenberg
redacted

Russell Lowell N/A — Jun 11, 2026
Subject: File No. S7-2026-15 From: Russell Lowell I do not think this rule is beneficial for retail investors. I believe this rule would lead to accounting fraud but also give a larger period of time for insiders to make decisions, that wouldn't benefit retail investors, before retail has an opportunity to react.

Ruth Cole — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Ruth Cole Affiliation: Jun. 11, 2026 Do not change it back! People are already skeptical and will pull their cash and crash the system. I would rather hold on to the bulk of my money.

Ruud Raijmakers — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ruud Raijmakers Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
From your one website and mission statement;
We're the agency that protects investors from misconduct, promotes fairness & efficiency in the securities markets, and facilitates capital formation for those looking to hire, innovate, and grow.
With this proposal you take away vital information from investors. Do your job, practice what you preach and keep the American stockmarket transparant.

Ryan Aire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ryan Aire Affiliation: Jun. 11, 2026 American people wants and needs those reports ever 3 months and please "don't" switch to every 6 month statements

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Ryan Gallagher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ryan Gallagher Affiliation: Jun. 11, 2026 My name is Ryan. I'm 23 and I'm a public school teacher. Every month I set aside about 15% of my income for retirement because I'm worried that social security won't be around for me by the time I retire. In fact, estimates predict the program could run out of money by 2032. Since we cannot rely on the government, it is more important than ever that investors be able to make informed decisions to help them plan and save for their futures, and for that to happen they need to be able to rely on regular and frequent data. Reducing the frequency of company reporting directly combats this need, and harms the everyday American.

Ryan Hoskins — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Ryan Hoskins Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: It should be a crime to even CONSIDER allowing this kind of rule! You would be basically allowing legalized insider trading for everyone except retail investors. You'll handicap regular citizens and hand the big guys cheat codes. Don't do it.

S Car — Jun 11, 2026
Subject: S7-2026-15 Comment From: S Car Affiliation: Jun. 11, 2026 **** You cocksuckers no ****ing way... everyone sell oof the stocks if these assholes try this .

S. S. — Jun 11, 2026
Subject: S7-2026-15 Comment From: S. S. Affiliation: Jun. 11, 2026 Hello, my name is Shannon Scalio and I am a C-NA. It is not okay to block access of information to an individual who is investing thier money. It should be illegal for this information to be withheld. I do not understand the reasoning behind wanting to not show reports abd ifcthat is the case than any investment information that is veing withheld and is comsidered corporation should no longer be aloud to be a corporation and have to move to private sector because texhnically by withholding corporate investment information from the oublic would be considered unincorporated and should have to abide by unincorporated tax law. A person coukd claim that it would lead to better business outcomes abd a less volatile market , but showing less to investors and yet the business and investment holders know how the market is doing gives the recievers of investment funds investment opportunity that investors shouod also have as well so tgey can protect their assets. So go orivate ir keep it open. Period

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Sabrina Robinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sabrina Robinson Affiliation: Jun. 11, 2026 Sabrina Robimson, retired. To allow a six month window is counter to the transparency that is the foundation of trust in publically traded organizations.
Sabrina Robinson

Sally Chin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sally Chin Affiliation: Jun. 11, 2026 Sally Chin
Project Manager, Financial Systems
This matters to me because I have seen companies try to restate data without public knowledge, all under the guise of “getting it right”. They had the chance to do it right the first time but chose not to do it.

Sent from my iPhone

Sally M — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sally M Affiliation: Jun. 11, 2026 Changing reporting to only twice a year adds risk for retail investors. Reject the proposed change.

Sally Titus

Sally Russell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sally Russell Affiliation: Jun. 11, 2026 Stop hiding the truth! Give us the facts in a timely manner.

Sally Russell

Sent from my iPhone

Sam & Erin Mathiowetz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sam & Erin Mathiowetz Affiliation: Jun. 11, 2026 Do not return to semi annual reporting. If nothing, mandate increased frequency and coats are not passed along. Retention of current reporting aids in and encourages honest and transparent reporting and accountability to all investors, not just a select few.

Sam Gardner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sam Gardner Affiliation: Jun. 11, 2026 Quarterly reporting is a necessity to keep companies honest.

Sammy Ennis — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sammy Ennis Affiliation: Jun. 11, 2026 RETAIN QUARTERLY REPORTING!

Sent from my iPhone

Samuel Brown — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Samuel Brown Affiliation: Jun. 11, 2026 Yo. I am okay with companies taking more time to invest and work the market rather than racing into quarterly earnings. Maybe we should do annual reports instead.

Yahoo Mail: Search, Organize, Conquer

Sandra F Anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandra F Anderson Affiliation: Jun. 11, 2026 Yes, we are consumers and hve he right for u to continue just as uve done in the past. I am a private citizen-Sandra F Anderson. I am a retired school educator, but I see no needAT ALL for change.Thank you.

Sent from my iPhone

Sandra Guzman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandra Guzman Affiliation: Jun. 11, 2026 Quarterly reporting is so important to the regular investors. Without quarterly reporting could end up with another Eron or WorldCom

Sent from my iPhone

Sandra Mehan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandra Mehan Affiliation: Jun. 11, 2026 Keep quartly reports. The people need to know what is happening to their money

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Sandra Murell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandra Murell Affiliation: Jun. 11, 2026 Make them report continuously!!

Sent from my iPhone

Sandra Reynolds — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandra Reynolds Affiliation: Jun. 11, 2026
Why would I want less reporting on my stocks and investment? This is about the investors, not about inconveniencing the SEC. This is part of the 2025 Project. Which wants to erode Democracy.😡

🌺🌺🌺🌺🌺
Sandy Reynolds
Upcycled Garden Art & More
Https://facebook.com/upcycledgardenart&more

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sandy alletto — Jun 11, 2026
Subject: S7-2026-15 Comment From: sandy alletto Affiliation: Jun. 11, 2026 Are You Kidding Me !? Money out of SIGHT !! Any length of time with all this corruption going on , isvTOO LONG!

SANDY CURRY — Jun 11, 2026

Subject: S7-2026-15 Comment From: SANDY CURRY Affiliation: Jun. 11, 2026 Keep it quarter

Sent from my iPhone

SANDY CURRY — Jun 11, 2026
Subject: S7-2026-15 Comment From: SANDY CURRY Affiliation: Jun. 11, 2026 Keep it quarter

Sent fromy iPhone

Sandy Menke — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sandy Menke Affiliation: Jun. 11, 2026 We tried it once and we developed quarterly reports. Let's keep it that way

Sent from my iPhone

Sandy Rama — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sandy Rama Affiliation: Jun. 11, 2026 Absolutely not. We want this to continue every quarter. Stop trying to hide your transgressions

Sandy Rama

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Sandy Robertson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sandy Robertson Affiliation: Jun. 11, 2026 My name is Sandra Robertson and I'm a 74 yo retiree living in Florida. My late husband and I had some very lean years when we were young, but we managed to eventually put money away in our retirement accounts for our retirement. I worked 35 years for the State of Florida. Along with my government pension and Social Security, my savings and investment accounts have given me a modest yet comfortable retirement.
I am opposed to the change in corporate earnings reporting to twice yearly instead of quarterly. Why would this be a good idea when it could come at a great cost to investors?? Please reconsider and keep it as it currently is at four times a year.

Sent from my iPhone

Sanjay Agrawal — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sanjay Agrawal Affiliation: Jun. 11, 2026 KEEP Quarterly Reporting. We need transparency!

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Sanjeev Ravindranathan — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Sanjeev Ravindranathan Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
As an investor understanding how companies perform on a quarterly basis is essential to make informed long term investment decisions. There have been multiple instances where quarterly reports helped prevent me from investing in companies with questionable fundamentals. Doing away with this requirement would be detrimental to the security of the US stock market and force investments elsewhere with greater reporting rigor which would be detrimental to the nation overall. I hope this decision is reconsidered and current reporting requirements are kept in place to prevent further enrons and similar accounting frauds.

Sara Thies — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Sara Thies Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Do not blindfold investors. Do not change the current requirements.

Sarah Bila — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sarah Bila Affiliation: Jun. 11, 2026 Regulations keep on getting looser and looser for people to commit financial crimes is wrong

Sent from my iPhone

Sarah Byrd — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Sarah Byrd Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly reports are essential for investors to make smart decisions. Do not take this tool away!!!

Sarah E — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sarah E Affiliation: Jun. 11, 2026 I’m Sarah, a stay at home mom/investor.

This new regulation makes it harder for everyday families to build wealth. It cuts trust in public companies. The only way our financial system works is with transparency.

Sarah Nenni-Daher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sarah Nenni-Daher Affiliation: Jun. 11, 2026 Businesses make up the majority of the market and I want to continue forcing them to report quarterly. The reduction in reporting allows for too long of time in between them remaining accountable to long term, announced plans.

Scott Brubaker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Scott Brubaker Affiliation: Jun. 11, 2026 The SEC should not be able to hide from the general public. Big corporations should not be allowed to hide from the general public's eyes.

Scott Brubaker

Scott Caldwell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Scott Caldwell Affiliation: Jun. 11, 2026 Hello,
As a retired person with investments, I rely on quarterly reports to make decisions about my retirement savings.
Regards,
Scott Caldwell

Scott Hulett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Scott Hulett Affiliation: Jun. 11, 2026 I disagree with moving to semi-annual reporting as it significantly hurts the smaller investor like me. There will always be insider trading, but quarterly reporting facilitates seeing the quality of the stocks to the small investors before significant damage is done. The cost to the company is minimal compared to the losses to the investors like me. Other countries are starting to return to the quarterly reporting as they have seen the issues with semi-annual reporting. When a company only has to report every 6 months, they have greater opportunity to cause more damage to the economy. PLEASE keep the requirement for quarterly reporting!
Regards,
Scott Hulett
Retiree / Investor

Scott Koffarnus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Scott Koffarnus Affiliation: Jun. 11, 2026 We need at a minimum quarterly reporting.

Scott Koffarnus
redacted

Scott Miller Production Operator — Jun 11, 2026
Subject: File No. S7-2026-15 From: Scott Miller This effects people on the bottom of the pay scale as much as on the top. Make it quarterly. They are running a very large business and with that should be the acceptance of larger responsibility and accountability for what goes on with their company. The buck stops with them. I don't trust them. Hold them accountable and responsible.

Scotty Parker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Scotty Parker Affiliation: Jun. 11, 2026 Mr Scotty g Parker retired because I worked for over 50 years, manufacturers, clothing manufacturers, chemical manufacturers, boat motor manufacturers, car tire manufacturer, and they actually need to turn this in every 60 days, not 90 not 120, the boat motor manufacturer I work for because we were voting in a union, they started manipulating what they were earning every quarter they were breaking even, or below losing money, our only saving grace they screwed up and turned in one quarter before they made a profit, so you guys have your union We were trying to get a union, this manufacturer done everything possible, keep us from getting to the union but due to that one mistake, The NLRV and the EEOC ruled in our favor on both complaints that were filed, one with each agency due to the fact, the company was caught manipulating the numbers, just like McDonald's not liking their people to make $15 an hour, the CEO from 2024 to 2025 He went from 7 million a year to 21 million, that's 3880 per hour for the 7 million, 14 million that is 7760 and 2026 21 million total salary package 11,640 per hour on a 40-hour work week, and the McDonald's employees don't get 40 hours unless your manager, the average price for a Big Mac meal is 11.50, I'll talk to a district manager from McDonald's, their cost for a Big Mac meal actual cost was $1 and 24 cents of that was for the box for the Big Mac, so how is it he can make 3 to 11,000 per hour, but his employees are not worth it so fight for these employees, they take a little bit of their money and they buy stock, they're wanting to eliminate these employees and put in robots, well then why don't they put in robots in the CEOs position, and take that 3 to 11,000 per hour and pay it to the employees, where they would have a living wage, this is why these manufacturers need to turn in actually their profits every 30 days but they'll holler too expensive, will drop it down to 60 days that's six reporting times per year not 90 days four little quarters, where they have time to manipulate, you may not like my decision I'm just a grunt who works for a living, How would you feel if you worked for the general public as an hourly worker and a factory and you were treated this way, from an old Union man retired to a current Union How do you feel about it, keep these companies in line.

Sean Hayes — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Sean Hayes Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I strongly prefer quarterly reports, companies can rarely be left to their own devices and trusted.

Sean Leong — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sean Leong Affiliation: Jun. 11, 2026 Sean Leong, public school teacher. There is no good reason why public corporations should be allowed to keep their financials secret for 6 months a year, hiding them from retail investors. That is an absolute travesty, please do not allow this to happen, how are we supposed to make informed decisions about our retirement investments when we’re in the dark for half the year?

Sincerely

Sean Leong.

Sent from my iPhone

Sean Tallen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sean Tallen Affiliation: Jun. 11, 2026 The playing field is already slanted in the favor of huge corporations. Do they really need you to slant it further when the richest country in the history of the world? Besides, isn't every big company investing in AI and which would cut the toil of quarterly reporting down to a fraction of the time and effort? With AI, they could accomplish monthly reports with, and still save time and money, yet they need to save more? Why the handouts? Will I get one too?

-Sean

Seann Kearney — Jun 11, 2026
Subject: S7-2026-15 From: Seann Kearney Affiliation: Jun. 11, 2026 Secretary Securities and Exchange Commission,

I'm writing in opposition to the proposed rule S7-2026-15, simply we have severe concerns that such a change would become too easily exploited as big business has consistently proven. Their goal is simply to increase value and profit. This value and profit rarely, if ever, is for the benefit of the Nation or Communities they impact. Most times it is hoarded.
SEC should also renew and strengthen its stance against monopolies, thus acting independent of lobbyist and executive or legislative influence, but adhere closely to the spirit of the US Constitution. SEC shall impose tougher regulations against the largest companies who have decidedly moved to support greed and generational insider wealth, only providing surface level hollow benefits to Our Country, namely technology and companies touting anything relating to "AI". Please put a stop to the potential for economic disaster.

Sincerely,
SK

Serena Longley — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Serena Longley Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Regular corporate reporting is vital. Our economy only functions if there's trust, and there's only trust if we require frequent tranparency. Letting companies go six months between reports is a very long time, and will inevitably enable issues to be concealed for too long.

I see no benefit to changing a quarterly reporting system that has worked well for decades. As a society, we've built systems, customs, and muscle memory around quarterly reports. Changing it will needlessly disrupt a strong market.

Please reconsider.
Serena Longley

Shae C — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shae C Affiliation: Jun. 11, 2026 Italian 1% already own 75% of Wall Street. Don't you think it's rigged enough? the top 5% of income households combine own like 90% of Wall Street. It's already rigged to the hilt It's already a scam. You know when there's nothing left for 95% of your country to eat or drink.... Literally the people have nothing to lose by fighting back. Don't be stupid.

Shala Tucker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shala Tucker Affiliation: Jun. 11, 2026 Why would they even do this? Wouldn't that prevent investors from knowing if they are going to receive benefits,.and at what percentage rate? Also, that would enable the company to lie about revenue. Wrong email. My correct email is js2300@live.com.

Shannon Millikin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shannon Millikin Affiliation: Jun. 11, 2026 Institutions work when there is trust. There is no reason to allow these rich, powerful companies to hide their financials for twice as long. Disclosing their financials quarterly must remain the standard. Thank you.
Shannon Millikin
Professor of Instruction

Shannon Ireland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shannon Ireland Affiliation: Jun. 11, 2026 KEEP IT QUARTERLY AND TRANSPARENT

Sent from my iPhone

Shari Hazlett — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shari Hazlett Affiliation: Jun. 11, 2026 This matters to me because so many companies have defrauded US consumers. If we go to six months reporting we will have no idea what is happening. I worked for a company that was losing money. Thanks to the quarterly reporting I was able to prepare and have a job before they went bankrupt. This will only help big business not working Americans
Shari A Hazlett

Sharon Bugni — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Bugni Affiliation: Jun. 11, 2026 My name is Sharon

Bugni, retired. This matters to me because I depend on the stock market to do well to increase my savings. I want to stay informed

There is no acceptable reason to go to semi annual.

The reporting needs to stay quarterly.

s.bugni@gmail.com

Sharon Gordon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Gordon Affiliation: Jun. 11, 2026 Sharon Gordon, Retired
I have been actively involved in the stock market throughout the last 50 years. I very much appreciate and value the quarterly reports of the companies that comprise my portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sharon

Sharon Lomofsky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Lomofsky Affiliation: Jun. 11, 2026 I work hard my whole life mans this is the only option to save for old age and now you wish to punish me. I know Trumps regime doesn't care about the working /middle class.
Do you? Unfair all the way
Sharon Lomofsky
Art director
USA 829 local

Sharon Lomofsky
Production Designer
redacted

Sharon Blum — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Blum Affiliation: Jun. 11, 2026 I am retired and have a small portfolio. I demand that the SEC keep reports quarterly. Sunshine is thd best disinfectant. I am a retired flight attendent. I worked for 30 years for United Airlines.
Sincerely ,
Sharon Blum
6692 S Hill Way Littleton Colorado
80120

Sharon Boughner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Boughner Affiliation: Jun. 11, 2026 In my opinion, it would be unfair to hide things from investors.

Sent from my iPhone

Sharon Caldwell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Caldwell Affiliation: Jun. 11, 2026 Keep the reporting quarterly. If these companies are not hiding anything, the additional time to 6 months is not needed.

Sent from AT&T Yahoo Mail on Android

SHARON CAMPBELL — Jun 11, 2026
Subject: S7-2026-15 Comment From: SHARON CAMPBELL Affiliation: Jun. 11, 2026 Sharon T.Campbell, retired school Audiologist. My pension is based upon stocks and bonds. The reliability and frequency of quarterly reports is the bulwark of integrity in making investment and or adjustments for ALL investors especially “small” fixed income people. We fixed income people vote regularly and watch our money carefully. Professional financial managers have a multitude of ways to gather information on a daily basis that is denied to private investors, retired or hoping to build towards retirement. Reporting is critical at least on a quarterly basis. Thank you for the opportunity to comment .

Sent from my iPhone

Sharon Dellechiaie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Dellechiaie Affiliation: Jun. 11, 2026 Sharon Dellechiaie, retired accountant
With the degree of market volatility, inflation and political instability, it is more important than ever to have transparency with SEC quarterly reporting. Bi-annual reporting is simply not sufficient to ensure investors can react appropriately.

Sent from my iPhone.

Sharon Etzman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Etzman Affiliation: Jun. 11, 2026 Sharon Etman. Investor and planning on retirement. This would be grossly unfair especially if one is looking to invest for retirement considering the fallibility of social security. Transparency should be absolute paramount to companies who seek investment

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Sharon Gramling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Gramling Affiliation: Jun. 11, 2026 Keep it quarterly.

Sharon Gramling

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sharon grooms — Jun 11, 2026
Subject: S7-2026-15 Comment From: sharon grooms Affiliation: Jun. 11, 2026 Passing this and allowing reporting on a 6-month basis will skew the financials for investors causing profits to look higher (or lower) when losses are not reported for 6 mos. at a time.

I am totally against passing it; I urge that it be kept / reported quarterly to keep business financial records accurate.

Sharon Grooms

SHARON LEVY — Jun 11, 2026
Subject: S7-2026-15 Comment From: SHARON LEVY Affiliation: Jun. 11, 2026 Corporations hate to disclose any and all information; whether or not being publicly traded or privately held. Investors and the general public need to have some accountability from those entities. If reporting is cut, legitimate investors and analysts will have less information for their analysis and reporters will not have access to positive and negative coroboration of information. Accountability is the goal.

Shortening the 4/4 reporting to 2/4
Would be irresponsible, in my opinion.

Sincerely,
Sharon Levy

ANCIENT ECHOS ARTS
978-869-2912

Sharon Livesey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Livesey Affiliation: Jun. 11, 2026 Be real. We want transparency. We have to have it given these billionaires tricks

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Sharon Lynch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Lynch Affiliation: Jun. 11, 2026 Keep the current system. When historically the frequency was reduced it resulted in losses for investors. Need I remind you that corporations rely on investors as much as they would like to ignore us. Quarterly reporting increases transparency and reduces losses. You need us, we need you to be transparent and honest. Or at least try to be.

Sharon Mcfarland — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sharon Mcfarland Affiliation: Jun. 11, 2026 We require quarterly reports. I see no reason why the SEC thinks another trump ok'd, sneaky deal going down will end so easily. This is outrageous.

Sharon O'Malley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon O'Malley Affiliation: Jun. 11, 2026 I am sick to death of people allowing the rich to screw us over. No breaks for anyone. If you're making money, we get to see how much AND how much you pay in taxes. Also, proof that there is NO insider trading.

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

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sharon obrien — Jun 11, 2026
Subject: S7-2026-15 Comment From: sharon obrien Affiliation: Jun. 11, 2026 Quarterly Reports must remain as the rule. As an investor, anything less, is unacceptable.
Sharon Obrien
Senior Network Engineer

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sharon scott — Jun 11, 2026
Subject: S7-2026-15 Comment From: sharon scott Affiliation: Jun. 11, 2026 Stop the shady bull****!

Sharon Sprouse — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Sprouse Affiliation: Jun. 11, 2026 Why would you let companies hide their financial dealings! They owe it to their shareholders to report to them every quarter!

Sharon Steel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharon Steel Affiliation: Jun. 11, 2026 Full disclosure. Quarterly reports at the minimun

Sent from my iPad

Sharon Wolfsohn — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sharon Wolfsohn Affiliation: Jun. 11, 2026 Please give us a break. Don’t roll this back to 1955. Low and middle-income Americans shouldn’t keep getting hit! Be

kind. Be honorable. Think of the common people, please!

Sharron Camaratta — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sharron Camaratta Affiliation: Jun. 11, 2026 We need more transparency not less with companies. if you only make them report twice a year, your average person is going to be the one paying the price. I'm retired but my husband is retiring a few years, and if this happens, we'll be working the rest of our lives. and don't think we won't remember who did this to us because we will!

Sharron Camaratta
retired
California

Sharyn White — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sharyn White Affiliation: Jun. 11, 2026 The American people who are not rich white males or the Epstein class have had enough of billionaires and corporate capitalists getting unlimited breaks that encourages them to continue taking advantage of the American taxpayer and all the resources they gobble up. It's imperative to keep them honest by requiring them to produce their tax records as is required at this time. Do not let them scourge their obligations. Democracy as we know it cannot take another blow like this. It's beyond time to reign in the thieves of the American Treasury.

Thank you,
SRW

Shaun Reyes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shaun Reyes Affiliation: Jun. 11, 2026 STOP YOUR MESSIN AROUND!!!

Sent from my iPhone

Shawn Lustig — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shawn Lustig Affiliation: Jun. 11, 2026 Absolutely wrong to deceive investors by hiding their books from non insiders. I’m against this poor sighted action

Sent from my iPhone

Shawn Shubin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shawn Shubin Affiliation: Jun. 11, 2026 Please keep the SEC quarterly!

Shawn F. Shubin

Shawn Simon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shawn Simon Affiliation: Jun. 11, 2026 The stockholders need quarterly reports, six months is not adequate to keep people (shareholders) informed of the whole picture. Only six month reports short changes the investors to a point that they cannot be actively informed. We the people deserve this standard to be upheld.

Sent from my iPhone

Shawnna Brassard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shawnna Brassard Affiliation: Jun. 11, 2026 I'm a middle class Amwrican working for a global billion dollar company. We already work to produce value for the shareholdeds. What good can come from delayed financial reporting? Its allows insiders to cook the books without accountability to the index markets and shareholders not getting the insider scoop.

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sheila bell — Jun 11, 2026
Subject: S7-2026-15 Comment ready to send From: sheila bell Affiliation: Jun. 11, 2026 What the Hell we are not making money as it is TRUMP is taking what little money we have PLEASE DO NOT Do THIS PLEASE LEAVE IT our money alone. PLEASE KEEK IT QUARTERLY

Sheila Martinez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheila Martinez Affiliation: Jun. 11, 2026 We need to know things are handled correctly. As a person who has seen so many cheats, quick talkers, and downright liars, called to appear before the different departments of our government, this standard is to invite the criminals to continue.

No to this new plan, as we now know how much has been hidden for years. We must have accountability. Must...

Sincerely,
Sheila Martinez

Sheila Robinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheila Robinson Affiliation: Jun. 11, 2026 It is very important to keep the quarterly reports, period! Sheila Robinson individual investor 👍

_____
Sheila A. Robinson
redacted

Sheila Stokes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheila Stokes Affiliation: Jun. 11, 2026 I hope your sensible vote will be NO. HOW does this benefit Americans? I'm so tired of watching our elected officials agree to things that are bad for us. It's as if you have been paid under
the table to stick to DT's agenda. Majority of We the People are sick of no oversight, our constitution being trampled on & fraud happening before all our eyes, yet the Republicans are doing nothing to stop it. Please, for the love of God, vote as your constituents
want you to since that's why we sent you up to DC.

Yahoo Mail: Search, Organize, Conquer

Shelby Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shelby Smith Affiliation: Jun. 11, 2026 My name is Shelby and I work a modest job as a clinical Scientist, the transparency and accuracy of my profession is what Physicians use to make medical decisions on your loved ones, so you may understand why transparency and accuracy is paramount to me - in addition to being able to secure a stable future and retirement, I may work until I die, but if I am lucky enough to have some fiscal resource set aside, it would only be fair to continue quarterly reporting , for those like me. Please consider us who make up the foundation of consumers, please retain quarterly reporting, it is the diplomatic and ethical thing to do.

- Shelby Smith

Sheldon Hoffman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheldon Hoffman Affiliation: Jun. 11, 2026 not justified for individual investors.
redacted

Shelley Lehman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shelley Lehman Affiliation: Jun. 11, 2026 I respectfully request that you maintain the quarterly reporting requirement. Individual investors will be at a disadvantage if the reports are only provided twice a year.
Thank you,
Shelley Lehman
Retired Educator

Shelley Evans Retired from AT&T — Jun 11, 2026
Subject: File No. S7-2026-15 From: Shelley Evans There was a reason the reports were changed to quarterly and, ever since, things have been better for the consumer. Keep it this way. No more grift out of this White House!

Shelley Freeman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shelley Freeman Affiliation: Jun. 11, 2026 The filing should come more often rather than less. As consumers we need more information more often.

Dr. Shelley Freeman
Psychology Center
7441 "O" St Suite 402
Lincoln, NE 68510 Office 402-483-4215 Fax 402-483-5228

Shelley McDaniel — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shelley McDaniel Affiliation: Jun. 11, 2026 As a small investor, I rely on quarterly reporting to make important decisions. By decreasing reporting requirements, the SEC is seriously disadvantaging investors, and especially small investors. In this day and age of instant information and 24/7 news, reducing reporting requirements is counterintuitive. If anything, increased reporting, such as the introduction of a monthly report, would increase transparency and accountability by corporations.

Please consider the importance of these reports before reducing consumer access to this important financial information.

Shelley Suggs — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shelley Suggs Affiliation: Jun. 11, 2026 Dear SEC,

As a small investor, I already face significant disadvantages in the market. I am writing to express my concern regarding policies that appear to further benefit large corporations and insiders at the expense of average Americans.

I am working to save for a modest retirement, while the executives at these companies are often seeking to increase immense wealth. I urge you to reconsider these measures and ensure the system remains fair for individual investors rather than further codifying the advantages held by the wealthy.

Regards,

Shelley Suggs

SHELLY MURPHY — Jun 11, 2026
Subject: S7-2026-15 Comment From: SHELLY MURPHY Affiliation: Jun. 11, 2026 We need quarterly reporting.

Sent from my iPhone

SHELLY NELSON — Jun 11, 2026
Subject: S7-2026-15 Comment From: SHELLY NELSON Affiliation: Jun. 11, 2026 I want to keep the requirement for companies to file quarterly financial report to be included in investment instruments.

Thank you,
Shelly Nelson

SHELLY SANDY — Jun 11, 2026
Subject: S7-2026-15 Comment From: SHELLY SANDY Affiliation: Jun. 11, 2026 Any good company will continue producing quarterly reports anyhow, so why should investors be shut out? Keep the quarterlies coming.

Sheri Anderson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheri Anderson Affiliation: Jun. 11, 2026 Keep Quarterly Reporting

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Sheri Pabst — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sheri Pabst Affiliation: Jun. 11, 2026 As a retired teacher I respectfully disagree with your decision to move SEC reports to six months instead of the current quarterly schedule. Leave it alone. I want more transparency and timely updates. Thank you for your attention to this matter.

Sent from my iPad

Sherri Janko — Jun 11, 2026
Subject: S7-2026-15 From: Sherri Janko Affiliation: Jun. 11, 2026 Keep it guarterly, .

Sent from my iPad

Sherri Kettner — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sherri Kettner Affiliation: Jun. 11, 2026 Please keep the quarterly report requirement in place. As a soon to be retiree, I want my financial advisor to have current, accurate information in order to make my savings work for me in my golden years. Thank you.
Sherri Kettner
Glendive Montana

Sherri Kettner

Sherry Richardson Ishman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sherry Richardson Ishman Affiliation: Jun. 11, 2026 I don't agree with this decision. We pay service fees for this. Does this mean my fees will go down?

Shesme 2 — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shesme 2 Affiliation: Jun. 11, 2026 Protect the little people who are invested in these companies . Remember ENRON, and the major auto companies bankruptcies!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Shirley Hattamer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shirley Hattamer Affiliation: Jun. 11, 2026 Keep the quarterly, we need to know how things are going. I like to be kept informed in a timely manner. Shirley Hattamer. Retired. My Roth is important to me.

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shirley hunter — Jun 11, 2026
Subject: S7-2026-15 Comment From: shirley hunter Affiliation: Jun. 11, 2026 Quarterly reporting should remain. Monitoring business on a quarterly basis is imperative. As an investor I manage my money monthly - business gets a break by reporting quarterly. Businesses have greatly reduced and in some cases altogether stopped providing for their employees through pension and benefits - providing another way to avoid accountability on a quarterly basis is further eliminating their responsibility to stakeholders

Shirley Hunter
Katy Texas

Shirley Maynard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shirley Maynard Affiliation: Jun. 11, 2026 What is the purpose of this change? I see no benefit beyond allowing companies to hide illegal or incompetent behavior.

Shirley Mazourek — Jun 11, 2026
Subject: S7-2026-15 Comment From: Shirley Mazourek Affiliation: Jun. 11, 2026 Maintain quarterly

reporting to keep companies accountable and consumers apprised of their holdings.

Sent from Shirley Mazourek

Siege Hargis-Bullen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Siege Hargis-Bullen Affiliation: Jun. 11, 2026 There's a reason the US does it quarterly and has the most stable market and most confident investors. Some other countries don't and people don't have as much confidence in their markets and it leads to more problems and less faith in their data

Sent from my iPad

Sieglinde Levery-Nicholas — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sieglinde Levery-Nicholas Affiliation: Jun. 11, 2026 Sieglinde Levery-Nicholas, educational administrator, American tax payer, and ordinary investor. Transparency and integrity are core to building and sustaining trust—SEC works for US, the people. You must hold companies accountable and require quarterly updates from companies who rely on our hard earned savings to exist. It is vital we are kept aware and we are protected in every possible way from fraud and from those who seek to gameify our futures. We are not asking. We demand you uphold all semblance of integrity and accountability in the investment process at all costs—and while we're at it, keep Elon Musk from stealing our retirement, rigging the outcomes for the already ultra-wealthy, and embezzling from us and our children.

Sieglinde
.....

Sieglinde Levery-Nicholas

she/her

Who I'm following:
• Community Centric Fundraising
• NonProfitAF
• Funders Back Up Your Equity Statements

Simon Kelly — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Simon Kelly Affiliation: Jun. 11, 2026 When has it ever benefited mankind to role back the history books and live out of the past? Never, that's not how humans work. You want to start a revolution?

Sivje Parish — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sivje Parish Affiliation: Jun. 11, 2026 Companies need to keep their reporting public so that all people have a level playing field. If an average person wants to

invest, they should have the same information that insiders should have. Keep things fair for all.
Sivje Parish

Sent from my iPhone

Sophi Zimmerman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sophi Zimmerman Affiliation: Jun. 11, 2026 I understand that a new SEC rule would let public companies hide their financials for six months. Public comments are open now.
Please do nog make this change.

Sophia Zegaglia — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sophia Zegaglia Affiliation: Jun. 11, 2026 Keep the reports quarterly. I want to know what companies are doing with my money

Sophia Zegaglia, software engineer

Sent from my iPhone

Special Events Bartending — Jun 11, 2026
Subject: S7-2026-15 Comment From: Special Events Bartending Affiliation: Jun. 11, 2026 What about truth in lending? Isn't this the same concept? Why invest(aka/ loan) since that is what we are really doing as investors, to have our funds prone to missuse?? Most Americans would not take this risk.

Squiber — Jun 11, 2026
Subject: S7-2026-15 Comment From: Squiber Affiliation: Jun. 11, 2026 As a consumer forced to pay increasing costs, while on a fixed income, this is completely WRONG! If anything, they should be forced to release their books every month. The monopolies should not be granted more ways to legally steal our money.

Cheryl Fridley-hostage to the utility companies.

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ssmcgyver — Jun 11, 2026
Subject: S7-2026-15 Comment From: ssmcgyver Affiliation: Jun. 11, 2026 Keep the company reporting every 3 months (quarterly). Keeping the way it has been is the best way to prevent fraud.

Better yet, require monthly filings! Better to have more information than less! So, keeping it quarterly is a comprise. Do not change it!

Explore...Dream...Discover...

Stacey Stevens — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stacey Stevens Affiliation: Jun. 11, 2026 If this happens, my husband and I would DUMP every stock we have-pure and simple. At 55 years old, we aren't "flying blind" with our investments and our retirement.

Stacey Stevens-Bankston, LCSW, CAMS-II
Co-Owner/Therapist
Creative Counseling Center of NWA
902 McClain Rd, Suite 6003
Bentonville, AR 72712
(479) 364-0075
Cell:(417) 389-5483

Executive Director & Founder
The Hit and Run Project
2580 N. College Ave
Fayetteville, AR 72703
(479)340-7168

Stacy Hill — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Hill Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please keep quarterly disclosures of financial information available for investors. Investors should have the most information available to them to make smart decisions with money. Investing should be beneficial for investors and the companies and companies should have accountability to their investors regularly.

Stacy Wolfsberg — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Stacy Wolfsberg Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Investors need quarterly disclosures to minimize the fraud that occurs by those that have inside information and access. Until the SEC can guarantee that such fraud won't happen, investors need access to these reports as often as possible.

Stan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stan Affiliation: Jun. 11, 2026 Stay with quarterly reporting, keep it honest and transparent.

Sent from my iPhone

Stan Przybylinski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stan Przybylinski Affiliation: Jun. 11, 2026 Are you kidding? If you do this, you need to put EXTREME limits on financial actions during those six months, including stock transactions by insiders. They should also have a short window after publishing results to take financial actions.

As a consultant, over the last 15 years I have worked with public and private firms, and VC and PE firms on technology investments.

Stan Przybylinski
MBA - Finance, New York University
Vice President, CIMdata, Inc. (retired 1/1/26)
www.CIMdata.com
s.przybylinski@CIMdata.com

Sent from my iPad

Stan Shinko — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stan Shinko Affiliation: Jun. 11, 2026 Keep it QUARTERLY!!!

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steeleguy walli — Jun 11, 2026
Subject: S7-2026-15 Comment From: steeleguy walli Affiliation: Jun. 11, 2026 absolutely not

Sent from my T-Mobile 5G Device
Get Outlook for Android

STEPHAN PATTERSON — Jun 11, 2026
Subject: Comment on S7-2026-15 From: STEPHAN PATTERSON Affiliation: Jun. 11, 2026 Absolutely not, this is not for the good of the public or investors

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Stephanie Bahr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephanie Bahr Affiliation: Jun. 11, 2026 As a former wealth management analyst at Morgan Stanley, who is now a college professor, I write to insist that you continue quarterly reporting. This is a crucial way that the public makes informed decisions about their investments, and it is also an obstacle to insider trading. Transparency is important; do not end quarterly reporting

Sincerely,
Dr. Stephanie Bahr.

Stephanie Belmarez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephanie Belmarez Affiliation: Jun. 11, 2026 Keep reporting. Stop enabling billionaires to destroy everything. Stop allowing them to bully everyone and everything into allowing them to do so. We have a right to have the same information, do not strip us of further information and rights

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Stephanie Chan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephanie Chan Affiliation: Jun. 11, 2026 It's imperative that you keep the six month reporting rule in place. It is unfair that stockholders would be in the dark if it's changed to three months.

Thank you.
Steven Chan
Sent from my iPhone

Stephanie Harris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephanie Harris Affiliation: Jun. 11, 2026 Stephanie, stay at home mom, Transparency matters. Honesty matters. It is easier to be dishonest in this senario- hiding $ for long periods of time. Is not good. Do not make this change

Sincerely,

Stephanie

Stephanie Lee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephanie Lee Affiliation: Jun. 11, 2026 Quarterly Corporate Reporting is important to me because, as a smaller investor, every dollar invested is a larger percentage of my budget than it is for a millionaire.
If my money isn't earning money, it needs to be invested in some other thing.
I'm 76 years old. I'm retired from the Publishing Industry.
Cordially,
Mary S. Lee

Stephen Roeder — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephen Roeder Affiliation: Jun. 11, 2026 I am against changing the reporting rules for companies from quarterly to twice a year because it makes it easier for companies to hide things that they are doing that would only be known to a few people in the inner circle. These people would take advantage of the system to increase their wealth that they expense of the rest of us who don't have that insider information. it's time to stop the corruption and corporations and in government. Stephen Roeder, Malden Ma

Sent from my iPhone

Stephen Golonka — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Golonka Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please do not allow companies to hide behind false numbers or press releases to prop up short term gains allowing insiders to profit, while the common investors retirement and investment account can be used to bail out their bad decisions.

Stephen Moller — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Moller Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission: It would be very wreckless and irresponsible to change the reporting requirements of publicly traded corporations from 3 months to 6 months. Direct and timely information is vital to making good decisions about investments and given the modern software, data and information systems available to companies places no great burden of companies to continue to report every quarter as they have done for many years. Serious gaps to investors could result from less frequent updates and reporting. While I have always sought to be a longer term investor, the faster pace of inovation means that sometimes a quick change in a companies fortunes require timely information in order to take action to protect assets. There is no good or valid reason to make this change. I respectfully request that you do not make this change.
Steve Moller

Stephen Moyer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stephen Moyer Affiliation: Jun. 11, 2026 Stephen Moyer, Retired
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Stephen N — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Stephen N Affiliation: Jun. 11, 2026 Don't kill the middle class in favor of the elites. Keep it transparent for God's sake. And ours.

Stephen Vance — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Vance Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
If the SEC were to move forward with this new proposed rule you would be forcing retail investors to invest in companies blindly while propping up and bolstering inside traders. Not to mention turning your backs on the American people while allowing the wealthy to grow even richer while the rest of the country continues to get poorer. How about standing up for the American public for once?!

I can assure you that moving forward with this new rule would collapse retail trading as a whole, in turn causing a market crash. All fingers will point directly to you, and since every member of the SEC is listed publicly, it doesn't seem like such a smart idea. Make the right choice.

Steve Babb — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Steve Babb Affiliation: Jun. 11, 2026 The US has already tried this with devastating consequences. Please don't let this new rule become law.

Yahoo Mail: Search, Organize, Conquer

Steve Borsch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Borsch Affiliation: Jun. 11, 2026 Steve Borsch. Retired.

My comment: After a lifetime of saving, paying close attention to our investments, a move like this will *radically* change my ability to analyze, monitor, and continue a deep understanding of my portfolio. I will also make a material, negative impact on the market as a whole. As such, my already waning trust in government's data at this moment in history, will also now extend to the market overall.

SIDE NOTE: As a lay student of economics, I can only imagine that this will continue to accelerate the growing belief that USA is undermining an already fragile trust in our economic policies and our willingness to ensure decision-making whether government and now corporate data is hidden overall. It will also likely exacerbate the flight from U.S. debt holdings.

Best Regards,

Steve Borsch

redacted

This email was sent securely with the encrypted email service, ProtonMail.

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steve brown — Jun 11, 2026
Subject: Comment on S7-2026-15 From: steve brown Affiliation: Jun. 11, 2026 This is a completely ignorant proposal. Keep current reporting or make it even more often

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Steve Duisterhof — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Steve Duisterhof Affiliation: Jun. 11, 2026 Semi annual reports create a serious concern for fairness and transparency. Compared to private investment, investors in public companies are already at a serious disadvantage for access to important information. This policy amplifies this disadvantage.

Sent from my iPhone

Steve Garnaas-Holmes — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Steve Garnaas-Holmes Affiliation: Jun. 11, 2026 Reduced reporting is obviously a tactic to protect big corporations at the expense of ordinary investors. BAD IDEA. As a retiree I depend on investments. I'm not keen on having to wait six months to know how my investments are doing. In this age of fast computers and AI it's not that hard for a company to amass and make public the performance of their product. Do not give them permission to hide their work for six months at a time.

Sincerely,
Steve Garnaas-Holmes

Steve Griffin Sr. — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Steve Griffin Sr. Affiliation: Jun. 11, 2026 Steve Griffin, retiree in Maryland. I think it's a really ridiculous idea to roll back to the 1950's. Regressive instead of progress is never a good idea. I, as well as millions of other Americans, am on a fixed income. Losing retirement income would be devastating to folks like us. I'm requesting that the SEC leave things as they are. Like the old phrase "if it ain't broke don't try and fix it."

Steve Griffin,

MD WCC Court Reporter Retired
Hudson River Line
One Particular Harbor
Jukebox Heros

Steve Henneman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Henneman Affiliation: Jun. 11, 2026 I am Steve Henneman, job title--retired. This issue affects me and every other person with stocks in their portfolio. The most common comment about issues is the search for full transparency. Deleting the

requirement for quarterly reports is just the opposite and should not be allowed.

Steve Hill — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Hill Affiliation: Jun. 11, 2026 My career as both a journalist and an educator has been centered on transparency and free flow of ideas and information. It is clear that many corporate and government insiders are using their positions to benefit themselves rather than either average investors or the general public. I oppose reducing the requirement from quarterly to semiannual reports, particularly because I rely on my own outside investing to supplement the relatively small public pension I will receive after years of working in professions that are critical in our socioeconomic structure but don't pay as well as other jobs.

Steve Hill, associate professor of communication

Steve Larter — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Larter Affiliation: Jun. 11, 2026 Absolutely no reduction of reporting quarterly!!!

Steve Larter
redacted

Steve Lee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Lee Affiliation: Jun. 11, 2026 MUST have quarterly reporting at the very least. Been a stockbroker for 42 years and I KNOW what clients want and need.

Steve Lyautey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steve Lyautey Affiliation: Jun. 11, 2026 There is no good reason for moving to bi-annual reporting short of companies dropping six months of accounting to the shareholders. Keep the reporting at the quarterly level. I will also be teaching out to my State Representatives. Thank you.

Steve Lyautey
Relationship Manager
CSI Meridian
Arlington, TX
806-358-7261
806-367-0738

www.csiweb.com

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Steve Oder — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Steve Oder Affiliation: Jun. 11, 2026 In fact, increase the frequency to monthly.

Steve Opp — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Steve Opp Affiliation: Jun. 11, 2026 Please keep the reports quarterly! Transparency is diminished if reporting is less often. Thank you. Steve Opp, retired. Lodi, CA

Steve Welles — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Steve Welles Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Keep quarterly data!

Steven — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steven Affiliation: Jun. 11, 2026 Keep it Quarterly, We have NO REASON to think ANYTHING GOOD can come of LESS ACCOUNTABILITY.

Steven Fuchs — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Steven Fuchs Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Don't do this. I know the reporting seems onerous but it is used by small investors to gather insights and information on their investments. It's a protection for the small guys to keep an eye on the company.

Steven Jackson — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Steven Jackson Affiliation: Jun. 11, 2026 To the

Securities and Exchange Commission:
In order to facilitate due diligence on a company, I need quarterly reports!
there's absolutely no reason why you shouldn't disclose quarterly reports if you expect the average retail trader to invest.

Steven Lavely — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steven Lavely Affiliation: Jun. 11, 2026 Scott Lavely

Handing more power to corporations is not in the best interest of the public. The SEC should not be passing rules that benefit the private sector.

Steven Phillips — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steven Phillips Affiliation: Jun. 11, 2026 My name is Steven Phillips, I am a retired counselor and I want to raise my voice against the idea of cutting these time limits. We already have limited ways to make viable decisions about the investments we make. Explain to me how this helps anyone except the insiders? What benefit do shorter time limits offer? Only for the wealthiest and most powerful— not for the little guys! Don’t allow this to go through!

Sent from my iPad

Steven Prom — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steven Prom Affiliation: Jun. 11, 2026 We must continue quarterly reporting for the small investor.

Sent from my iPhone

Steven Rosenblatt — Jun 11, 2026
Subject: Sec From: Steven Rosenblatt Affiliation: Jun. 11, 2026 We need more reporting not less.

Thank you
Steven R Rosenblatt
6444 Tiara Dr
Boynton Beach, FL 33437
314.387.6888

Steven Spandorf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Steven Spandorf Affiliation: Jun. 11, 2026 The only reason this is up for discussion is for corporations to hide their positions and lie about it later. You are supposed to be against fraud and for transparency. We will know you by what you do with this. Maybe you need to be replaced.

Sent from my iPhone

Stevenson Prescott — Jun 11, 2026
Subject: S7-2026-15 Comment From: Stevenson Prescott Affiliation: Jun. 11, 2026 I have little doubt that there exists tremendous benefit in ingesting the highest amount of information available in timing the market. This is especially important when making the calculated decision of considering where to spend the balance of life's work.

The amount of insider trading and market manipulation make it hard enough to have a fair shot when investing. It is discouraging; but earnings calls and similar breaking news make it possible for those of us to stop loss the magnitude of our loses sooner rather than later..

If the SEC decides to reduce reporting to less than once a quarter, I would have to make the difficult decision to reign in my investments to be more conservative. Innovation would suffer and retail investors would leverage the stability of our funds (retirement, savings, speculation, etc.) to overcorrect for information gaps which would arise.

Accordingly, I encourage the Securities and Exchange Commission to reject the reduced reporting requirements.

Sue N — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sue N Affiliation: Jun. 11, 2026 Why do I suspect that this might be one particular company's request for a change to conceal any fallout to normal investors until it's too late to repair the damage/loss? In this day and age, investors need to keep the quarterly reports at a minimum…Sue N , retired, not a trillionaire.

Sent from my iPhone

Sue Bee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sue Bee Affiliation: Jun. 11, 2026 Keep it quartly, this is a necessity! What are they trying to hide?

Sue Feller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sue Feller Affiliation: Jun. 11, 2026 Mess with the Investors only comes back to bite the SEC in the behind. Don't mess with the General investing public

Regards Sue Feller
redacted
Sent from my iPhone

Sue Lehman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sue Lehman Affiliation: Jun. 11, 2026 Sue lehman. I am

retired. I need to see my income in order to plan wisely. Six months allows too much to be hidden

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Sue Oskowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sue Oskowski Affiliation: Jun. 11, 2026 Sue Oskowski, Retired.
Maintain quarterly regulatory reporting for companies whose stock trades on the exchanges. Shareholders need to have consistent, comparable information to make their investment decisions.

Sue Zimmerman — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sue Zimmerman Affiliation: Jun. 11, 2026 From a Citizen, Voter, tax payer. Stop hiding , enabling, protecting financial institutions from timely reporting up to date information from reaching the consumer. Quarterly reporting is a bare minimum standard Thank you Susan Zimmerman

Sent from my iPhone

Sumeet Maniar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sumeet Maniar Affiliation: Jun. 11, 2026 Given that quarterly reporting gives better information to the public and the cost of reporting is easier than ever, we should keep the current standard. Transparency is key.

Sumeet Maniar
Sent from my iPhone

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supermomtc Bassett — Jun 11, 2026
Subject: S7-2026-15 Comment From: supermomtc Bassett Affiliation: Jun. 11, 2026 This is taking away the transparency we expect with the Trum administration! Why is this needed??? If it’s money saving- make cuts somewhere else!!!

Sent from my iPhone

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supernova529 — Jun 11, 2026
Subject: S7-2026-15 Comment From: supernova529 Affiliation: Jun. 11, 2026 Why the hell would the sec even consider such a rule. Is the sec in the business of promoting corruption?

How about noooo. Democracy is under assault because America is rife with corruption from the oval office to the boardroom and the halls of congress.

Sent from my Galaxy

Susan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Affiliation: Jun. 11, 2026 Susan E Royer, Retired. This is important to me since I rely heavily on income from my portfolio. Both from my small dividend portfolio and my options trading. Neither account is stagnant and I trade in both to help supplement my social security which is just over $2000 per month. I use the quarterlys report for my strategies. Thank you.

Susan Settler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Settler Affiliation: Jun. 11, 2026 Susan Settler CPA (retired) As so many of us are living off their retirement portfolios, why with such a violative marketplace have us fly blind for 6 months. With the misconduct of so many CEOs of publically traded companies and the SEC being the “watchdog” do you really feel this is in the public’s best interest?

Sent from my iPad

Susan Czaplicki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Czaplicki Affiliation: Jun. 11, 2026 Quarterly keeps accountablity. Susan Czaplicki, Investor, their is minimal savings to allow the possibility of fraud if it is not done quarterly.

Susan Victoria — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Victoria Affiliation: Jun. 11, 2026 I rely on quarterly information to make decisions, and longer compliance gaps create an unfair advantage for corporate insiders. Historical data clearly shows that optional doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates; and, the savings to companies aren't worth the cost to me.

Susan MarosVictoria

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susan abdoli — Jun 11, 2026
Subject: S7-2026-15 Comment From: susan abdoli Affiliation: Jun. 11, 2026 We need to continue with quarterly financial reporting. This is needed to ensure the average investor has a fair chance in investing. Thank you.

Susan Beck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Beck Affiliation: Jun. 11, 2026 Quarterly reporting is essential to control fraud and abuse. It's imperative you keep this reporting structure in place.

Susan Beck

Susan Eastlake — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Eastlake Affiliation: Jun. 11, 2026 SEC formally proposes Rule S7-2026-15, opening a 60-day comment period.

This is a disservice to the public. Public corporations prepare financial statements every month ; to provide them for public view every three months is not a burden. The analysts who review these and provide understandable information to the public enable unsophisticated investors critical information.

Susan Eastlake, retired CPA

Sent from my iPhone

Susan Eastlake — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Eastlake Affiliation: Jun. 11, 2026 SEC formally proposes Rule S7-2026-15, opening a 60-day comment period.

This is a disservice the public. Please do not adopt this rule.

Susan Eastlake, Retired CPA
333 East Brookhollow Drive
Boise, Id 83706

Sent from my iPhone

Susan Edgren — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Edgren Affiliation: Jun. 11, 2026 If I had my way, all corporate statements, social security reports and bank investments would be reported every month instead of quarterly, so there's no way that I'm happy about said books being hidden from me for six months. It's my money .

Susan Edgren
Taxpayer

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susan hawkes — Jun 11, 2026
Subject: S7-2026-15 Comment From: susan hawkes Affiliation: Jun. 11, 2026 This would allow companies to act more secretly. Bad things grow in the dark. We do not need this in retirement accounts.

Susan Hills — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Susan Hills Affiliation: Jun. 11, 2026 I am just a retired nurse . This is a very bad idea for most uf us! Please vote NO!
Susan Hills, Mill Valley, California

Susan Irrgang — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Irrgang Affiliation: Jun. 11, 2026 To whom it may concern: Please do not drop reporting to every six months. I depend on these results to manage the money I have in the stock market. This would not benefit the middle class, and once again no one is looking out for us. Big business would benefit at the expense of the middle class. Please do not approve changing reporting to every six months.
Susan Irrgang

Susan Johnson — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Susan Johnson Affiliation: Jun. 11, 2026 My name is Susan J Johnson, I am 75, a retired Texas housewife recently divorced, not my choice. Please do everything in your power to stop this process from happening. I think I have sufficient savings to last out my life as it is. But to lose 38% would put me in dire straits. There are so many other old people who would also be in big trouble if this happens to their nest eggs. That's just us old folks. Please also consider the families in mid-life with kids to send to college. Maybe their hard-earned savings and investments will be so shrunken that education of kids flies out the window, just like that. This has happened in the past and it was disastrous. Please, please, do not make this unwarranted and damaging change to the rules, for the good of the average citizens in this country, who have enough problems as it is already. Thank you.

Susan Kekelik — Jun 11, 2026
Subject: S7-2026-15 From: Susan Kekelik Affiliation: Jun. 11, 2026 CEO s MUST be held accountable on a REGULAR basics !!! Do NOT relax the rules !

Sent from my iPhone

Susan Laliberte — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Susan Laliberte Affiliation: Jun. 11, 2026 Please keep the current quarterly reporting requirement in place. Transparency in financial reporting is necessary. So many average retired Americans have their lives dependent upon their savings. Social Security

alone is not enough to support them in their old age. We cannot afford to lose any amount of our savings.

Susan Laliberte

Susan Logan — Jun 11, 2026
Subject: S7-2026-15 From: Susan Logan Affiliation: Jun. 11, 2026 To whom it may concern:

Accountability for these financials allow people to retain what they have earned and saved. To take away that accountability on a quarterly basis is a step toward no accountability. If the CEOs and CFOs don’t want that responsibility then they need to find another line of work. Thats why they are paid exorbitant salaries.

Sincerely,

Susan Logan
redacted

Susan Misenko — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Misenko Affiliation: Jun. 11, 2026 Susan Misenko, retired option trader. Along with the amount of oversight you continue to add to the daily lives of traders, you also want to allow less for corporations AGAIN. Do your job, protect investors.

Get Outlook for Android

Susan Pitts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Pitts Affiliation: Jun. 11, 2026 Absolutely no hiding anything 100% transparency

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Susan Pratt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Pratt Affiliation: Jun. 11, 2026 Retired, I have investments, and find this will should not be allowed. It should be quarterly, not semi-annual.

Sent from my iPad.
Kim Pratt

Susan Sawyer — Jun 11, 2026

Subject: S7-2026-15 Comment From: Susan Sawyer Affiliation: Jun. 11, 2026 Susan Sawyer, digital content manager.

At a time when most of us have to manage our own retirement funds and educate ourselves as best as we can, especially when it's not our area of expertise, I feel like this is another way to hobble or rig it to make it more difficult. Keeping on top of trends and warnings is difficult enough. I feel like this is a purposeful effort to affect folks who don't have as much knowledge or access to this information. Thank you.

Sent from my iPhone

Susan Szczechowski — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Szczechowski Affiliation: Jun. 11, 2026 If you're operating lawfully, why is it necessary to hide ?

Sent from my iPad

Susan Taylor — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Taylor Affiliation: Jun. 11, 2026 Please don't be a part of the problem. Be accountable!!!

Sent from my iPad

Susan Teaford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Teaford Affiliation: Jun. 11, 2026 Susan Teaford, Private Citizen who worked systems and programming for 4 years at SEC. This is a BS idea and just another attempt to defraud Joe Public. We worked hard to put efficient, economic systems in place so that fraud could be discovered and dealt with on a timely basis and now you want to help hide it. You are doing exactly the OPPOSITE of what the SEC stood for for the last 50 years. You know it and you are going to try and do it anyway. Btw - this is not a cost cutting measure so don't try to sell it that way

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Susan Williamson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Williamson Affiliation: Jun. 11, 2026 I'm a senior with investments and this is unacceptable.

May all beings be happy and free from suffering!

Susan Woodard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susan Woodard Affiliation: Jun. 11, 2026 Quarterly reporting should not be discontinued.
Company reporting should be as frequent and transparent as possible so investors can make

informed choices. Susan Woodard, retiree

Sent from my iPad

Susan Worden — Jun 11, 2026
Subject: File No. S7-2026-15 From: Susan Worden As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up our investment portfolios. As a retiree, lacking quarterly data will negatively impact my ability to strategically invest based on shorter term goals.

Susan Zacharias — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Susan Zacharias Affiliation: Jun. 11, 2026 We are retired. We have a large portfolio of stock that have enriched us beyond our wildest dreams. This was achieved through careful investing of hard earned dollars. The “careful” part is derived from looking closely at numbers. The data that is presented to the public 4 times a year. Its like monitoring your blood pressure regularly. More is better.
Less information/data will lead to lower stock returns as has been shown in the past. More information leads to funding of successful business's by rewarding their success quickly thereby fostering faster growth and innovation.
This will end up costing the country dearly by lowing tax returns.
Susan Zacharias Retired Register Nurse, Boston, Massachusetts

Sent from my iPad

SusanPeter Ivy — Jun 11, 2026
Subject: Comment on S7-2026-15 From: SusanPeter Ivy Affiliation: Jun. 11, 2026 June 11; 2026.

TO: Securities and Exchange Commission
FROM: Peter Ivy, 17875 Kelly Lake Road, Carver, MN 55318
RE: Quarterly or Semi-annual reports

To Whom it May Concern:

Please take notice that I and my family are strongly opposed to any change in SEC reporting requirements . I am retired and worked and saved my entire career- understanding that I was responsible for securing enough funds/investment for retirement:

It is my understanding that when the SEC last had a six month reporting requirement a few decades ago, small investors lost out. To change the rule now would only help the wealthy and when issues of corruption and insider trading are becoming more rampant. More pointedly, exactly who would this rule change benefit? Answer: the already rich.

My concerns are amplified by inflation, stresses on social security, and a world in entropy as the rules bases order continues to deteriorate. In my view, the federal government has the inherent duty to care for ALL of its natural citizens or disfunction, mistrust and polarization will only increase and

that benefits nobody. If the current administration wishes to increase trust in government, then increase transparency, don't reduce it.

Thank you for your attention to this important matter. Peter Ivy

Sent from my iPad

Susie Cornelius — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susie Cornelius Affiliation: Jun. 11, 2026 Susie Cornelius, small business owner. Corporates should be required to provide Financials at a minimum every quarter. I own only a small number of stocks and need reasonable opportunity to follow my investments. Please consider keeping required quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Susie Berg — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Susie Berg Affiliation: Jun. 11, 2026 It's been tried before, over 20 yrs. With devastating consequences for simple investors such as myself. I struggled to set enough aside to allow me to buy stocks and if this change is implemented I will lose my investment.

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susie fisher — Jun 11, 2026
Subject: S7-2026-15 Comment From: susie fisher Affiliation: Jun. 11, 2026 I believe the more often the reports are issued the more the "PEOPLE" are protected. We need access to MORE information not less.

Susie Fisher

Susie Myers — Jun 11, 2026
Subject: S7-2026-15 Comment From: Susie Myers Affiliation: Jun. 11, 2026 I am against this proposed change. 6 months is too long to go between reports. We need more information, not less, to keep our investments safe. Signed, Susie Myers, retired from employee benefits administration.

Yahoo Mail: Search, Organize, Conquer

Suyin Mesa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suyin Mesa Affiliation: Jun. 11, 2026 Suyin Mesa
I'm an investor and think corporations should continue reporting quarterly. Every six month is too long a period for companies to report

Sent from my iPhone

Suzanne Farris — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne Farris Affiliation: Jun. 11, 2026 I oppose changing reporting from quarterly to twice a year. I don't understand why this would be changed. Quarterly reports are essential. It is important to have transparency and accurate information.

Sent from my iPhone

Suzanne Logan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne Logan Affiliation: Jun. 11, 2026 Please don't do this. Allowing public ally owned corporations even more secrecy is a huge step backwards. Do the right thing. I'm a secretary with small investments for my retirement. Stop helping them crush us.

Suzanne Logan

Suzanne Miller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne Miller Affiliation: Jun. 11, 2026 What is wrong with you people? They must report quarterly to try to keep them honest.

Sent from my iPhone

Suzanne Nimitz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Suzanne Nimitz Affiliation: Jun. 11, 2026 Suzanne Nimitz
Retired investor
Phoenix metro
It is important to get pertinent information on investments in a timely manner. Keep the quarterly reports. .

Suzanne S — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne S Affiliation: Jun. 11, 2026 Suzanne Schwarting
RN
I need to know what is going on with companies. This is my retirement. How is it fair to let insiders, hedge funds know but not us!!!
Thank you.
I vote to keep reports.
I am on Robinhood, Moomoo, Fidelity, Kraken and Etc

Sent from my iPhone

Suzanne Wigley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne Wigley Affiliation: Jun. 11, 2026 We are a retired

couple - living on our investments as directed by our Investment team. We do not want to be blindfolded 6 months of the year as to how well our investments are going. Buying, selling and trading are integral to maintaining viable income through investments- and it is impossible when we are barred from knowing how well or badly the stocks/companies are handling their businesses. DO NOT PERMIT THIS TO HAPPEN. The integrity of the people controlling nearly every aspect of our country is at an all time low. If this idea of 6 month black outs goes through - you have just joined this plan designed to put people like us in grave danger of losing our money before we even can be aware of a severe downturn in our investments. WE SAY DO NOT ALLOW THIS EGREGIOUS CHANGE

Suzanne Wright — Jun 11, 2026
Subject: S7-2026-15 Comment From: Suzanne Wright Affiliation: Jun. 11, 2026 My name is Suzanne Wright, and I'm an elementary school teacher. I would like to see quarterly reports to keep track of my retirement savings. Please don't leave people in the dark for 6 months!

Suzanne Wright
Sent from my iPhone

Suzanne Wright
Sent from my iPhone

Suzzanna Tanner — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Suzzanna Tanner Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I just have a question. What are you thinking?
If investors are not getting quarterly reports from their investments, then what's the purpose of continuing to invest?
Your decision has the potential to bankrupt a lot of investment opportunities simply because you want to allow them to go dark for 6 months and give insiders the ability to get rich while every other investor gets screwed and not even enjoy it.
If the SEC pushes this through, I like many others, will probably pull out of all of my investments. Since I now know that you're considering it, I've already begun, the process.

Svea Tullberg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Svea Tullberg Affiliation: Jun. 11, 2026 My name is Svea Tullberg and I live in Maine. I don't have much money, and I probably never will. Doing away with quarterly reports will only hurt my already minuscule retirement savings potential (around 20K at 46 yrs old). Please make decisions that are considerate and caring for the people of our country instead of further rigging the system against us. Don't do away with quarterly reports.

Sylvia Fleck — Jun 11, 2026
Subject: S7-2026-15 Comment From: Sylvia Fleck Affiliation: Jun. 11, 2026 I do not support changing the reporting schedule. I am close to retirement and accurate, up to date financial information about my investments is important me.

Sylvia Fleck
Landenberg PA

Sylvia Foltz — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Sylvia Foltz Affiliation: Jun. 11, 2026 Keep quarterly statements. Every 6 months is not better for the people. The financial institutions are not trustworthy.

Takeyla Davis — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Takeyla Davis Affiliation: Jun. 11, 2026 I am retired and live on my savings! You will plunge Americans into poverty!
Wendell Davis

Takeyla Davis

Takeyla Davis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Takeyla Davis Affiliation: Jun. 11, 2026 I am against this and quarterly reporting is imperative to investors. This would give away to fraud and should not be implemented. Shame on all of you!
This is wrong!

Takeyla Davis
Cell: 865 659 6168

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tamara neal — Jun 11, 2026
Subject: S7-2026-15 Comment From: tamara neal Affiliation: Jun. 11, 2026 Tamara, RN.
Quarterly reporting is necessary for investors from all financial groups. It is very relevant to me as a 60+ year old. Do not allow big business & billionaires to control reporting to all people

Sent from my iPhone

Tammi Duis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tammi Duis Affiliation: Jun. 11, 2026 Sarbanes-Oxley was implemented in order to ensure accurate and timely reporting so that ALL investors would not be

taken advantage off. So many government regulations have been cut already, damaging protections of all sorts, don't let this be another gutting of important legislation to protect all people!

Tammy Belinsky — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tammy Belinsky Affiliation: Jun. 11, 2026 You're each and all money-grubbing thieves who likely rob your own family members, even granny. There's no other reason except thievery to hide the company books from those you are stealing from. Stop it.

We the people are sick and tired of your thievery. We will make sure you pay if you minimize reporting requirements as proposed. Sleep well.

Tammy Belinsky

Tammy Alairys — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tammy Alairys Affiliation: Jun. 11, 2026 US markets lead the world because of our transparency and openness to audit. These attributes give us an incalculable advantage over other counties and exchanges. As an investor I WANT TO KNOW exactly what the companies I am invested in are doing at least every 90 days. A shift to a longer reporting period threatens our fundamental way of investing and introduces unbounded risk. KEEP THE 90 DAY REQUIREMENT.

Sent from my iPhone

Tara — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tara Affiliation: Jun. 11, 2026 I depend in my investments for my retirement. Quarterly reports are crtitical for m managing the investments in a timely and responsive way.

Sent from my iPhone

Taylor Kostal-Bergmann — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Taylor Kostal-Bergmann Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
I do not want any of this. It is exploitative, predatory, and harmful to my rights as a citizen of this country.

Tena Montoya — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tena Montoya Affiliation: Jun. 11, 2026 Tena Montoya, Retired Investor. Companies need to be transparent four times a year so we investors can make the best decisions. Information leads to better investor outcomes. This keeps successful investors OFF

government entitlement programs. That alone is reason enough to continue regular reporting as it is now.

Teresa Cipolletti — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Teresa Cipolletti Affiliation: Jun. 11, 2026 My name is Teresa Cipolletti. I am a Registered Nurse. I live in Mesa AZ. My husband and I have been in “The Market” for our whole married life, almost 47 years. Our earnings have provided our ability to purchase homes and raise 3 kids through College. A good reason we were able to provide for our family is because of the ability to decern a good company to invest in by studying quarterly reporting and understanding its value. Therefore I believe quarterly reporting is essential. please KEEP quarterly reporting.

Sent from my iPhone

Teresa Louis-Tomlinson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Teresa Louis-Tomlinson Affiliation: Jun. 11, 2026 We must not allow this to happen! I am a retired teacher and so is my husband. Like millions of others, we rely on our investments to survive. If this happens, we could see millions of Americans suffering. Please protect the people of our country.

Teresa Mueller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Teresa Mueller Affiliation: Jun. 11, 2026 Teresa Mueller from Wisconsin - Another ploy to make the rich richer and the poor poorer!!! STOP THE INSANITY!!!

Sent from my iPhone

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teri — Jun 11, 2026
Subject: Comment on S7-2026-15 From: teri Affiliation: Jun. 11, 2026 Going backwards is not going to save this country. Don’t let this happen.
Teri Thompson, retired UPS, MI

Sent from my iPhone

Terri — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Affiliation: Jun. 11, 2026 What more do you want to do to us? Trump revenge.

Terri Aranich — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Aranich Affiliation: Jun. 11, 2026 Dear SEC,
Please, vote against lifting the transparency clause, from reporting every three months to every six

months. It will make it possible for Corporations to hide discrepancies. It will make it more challenging to catch and correct the mistakes when they occur.
And, making it difficult for people to make educated decisions. If ordinary citizens, with small businesses, wanted to hide their actions we would wonder what they are hiding.
Thank-you for your service, and for being willing to read about our concerns.
Terri Aranich
Registered Nurse. Retired

Terri Baillie — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Baillie Affiliation: Jun. 11, 2026 Keep Quarterly reports we must know what is happening to our hard earned money. We invested it and deserve to know what is happening with it.
Terri Baillie
Sr. Relationship Banker

Terri Baugh — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Baugh Affiliation: Jun. 11, 2026 I am a retired woman of 76ers old and I absolutely want to see those quarterly reports.

Terri Baugh
redacted

Sent from my iPhone

Terri Gibson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Gibson Affiliation: Jun. 11, 2026 Hello,

My name is Teresa Gibson. I am a retired professor of Pychology.
I can tell cowardly rat like behavior when I see it. This attempt to hide records from the public, especially from inestors, is the behavior of a sneaky rat! Do not permit it! Sincerely,
Teresa Gibson

443-340-6252
2091 Richardson Road
Westminster MD 21158

Terri Kolf — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Kolf Affiliation: Jun. 11, 2026 Please keep transparency in financial reporting! We don’t need another stock market crash.
Terri Kolf, caregiver

Sent from my iPhone

Terri Reynolds — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terri Reynolds Affiliation: Jun. 11, 2026 I depend on quarterly reports to determine my personal finances. Corporations need to be kept on track for investors. Not reporting allows any illegal internal activities to not be caught soon enough. Reducing reporting requirements only helps corporations and billionaires, not the Average Joe investor who ends up losing the most in the end.The SEC needs to protect individuals, not corporations.

Keep reporting requirements as they are or make them stronger. Then the SEC NEEDS TO DO THEIR JOB AND INVESTIGATE.

Terri Reynolds
Retired government contractor

TERRI WALBERG — Jun 11, 2026
Subject: Comment on S7-2026-15 From: TERRI WALBERG Affiliation: Jun. 11, 2026 We shouldn't return to 1955. It has been over 70 years and Americas financial situation is very different than it was then. You can't limit information when the internet has been part of our culture for 30-49 years. This will lower the retirement savings of many Americans that cannot afford a loss. If the SEC is worried about lawlessness in the stock market, they should prosecute those people that break the rules. They should not disadvantage people who are already being abused by modern politicians.

Sent from my iPhone
Terri

Terrie Dukes — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terrie Dukes Affiliation: Jun. 11, 2026 As an investor I want quarterly reports. Too much can change in six months without the consumer even knowing. Vote this proposal down. Terrie Dukes, retired.

Terry Amaral — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Amaral Affiliation: Jun. 11, 2026 Keep it open.

Terry Amaral — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Amaral Affiliation: Jun. 11, 2026 Keep it open

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Terry Carver — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Terry Carver Affiliation: Jun. 11, 2026 Leave it alone. We don't need another mess.

Sent from my iPhone

Terry Daus — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Terry Daus Affiliation: Jun. 11, 2026 Terry Daus, retired. I'm against the idea as it reduces transparency and accountability and introduces more volatility.

Sent from one of my mobile devices

Terry Luciano — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Luciano Affiliation: Jun. 11, 2026 MAGA AND OLIGARTHS ARE THE SHT OF THE COUNTRY! Alligator Alley for all of them !!

Terry Mackey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Mackey Affiliation: Jun. 11, 2026 The disadvantages of this proposal far outweigh any advantages. Companies have the same internal accounting requirements. Foregoing public filing twice a year saves very little, while preventing stockholders and the general public from recognizing dangers. Please stay quarterly.

Terry Murphy — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Murphy Affiliation: Jun. 11, 2026 PLease do not extend quarterly financial filings every 6 months. This does nothing to protect investors or consumers.

To the contrary it is detrimental to both and to transparency in the markets.

Terry D Murphy
redacted

Sent from my iPhone

Terry Oxley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Oxley Affiliation: Jun. 11, 2026 Please keep these records reporting quarterly. There are too many secrets and too many ways to hide what is happening already. Terry Oxley, retired

Sent from my iPhone

Terry Prince — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Prince Affiliation: Jun. 11, 2026 Keep the quarterly reports!

Sent from my iPad

Terry Stout — Jun 11, 2026
Subject: S7-2026-15 Comment From: Terry Stout Affiliation: Jun. 11, 2026 Quarterly reports as currently required should be continued. As long as the public is at risk with the buying and selling of stocks for the company, they should be required to be frequently reporting.

Thad Soles — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thad Soles Affiliation: Jun. 11, 2026 Thad Soles here, quarterly filing keeps everyone on the same level, do not let companies hide their books for 6 months

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Tham Abbott — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tham Abbott Affiliation: Jun. 11, 2026 BAD IDEA! We have already seen how companies will obscure or hide the truth.

Sent from my iPhone

Theresa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Theresa Affiliation: Jun. 11, 2026 I oppose the SEC proposal to let public companies report their financial results every six months instead of quarterly. Here's why:

1. Investors depend on quarterly data to make decisions.
I use quarterly earnings, revenue, and cash flow to track how companies perform and decide when to buy, hold, or sell. Stretching the gap to six months means I'd be making investment decisions with outdated information. Markets move fast — half a year is too long to fly blind.

2. Longer reporting gaps give insiders an unfair advantage.
If public filings go semi-annual, executives, lawyers, and large institutional investors will still get monthly internal reports. Retail investors like me would not. That creates a two-tier system where insiders can react to problems or opportunities months before ordinary shareholders even see the numbers.

3. "Optional" reporting doesn't solve the problem.
The SEC argues that companies could "opt in" to quarterly reports. But the companies most likely to switch to six-month reporting are exactly the ones investors need _more_ transparency from — not less. Voluntary rules don't protect investors when companies with the weakest results have the strongest incentive to disclose less.

Theresa Godfroy

Theresa — Jun 11, 2026
Subject: S7-2026-15 Comment From: Theresa Affiliation: Jun. 11, 2026 I oppose the SEC proposal to let public companies report their financial results every six months instead of quarterly. Here's why:

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Theresa — Jun 11, 2026
Subject: SEC proposal on reporting From: Theresa Affiliation: Jun. 11, 2026 I oppose the SEC proposal to let public companies report their financial results every six months instead of quarterly. Here's why:

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If public filings go semi-annual, executives, lawyers, and large institutional investors will still get monthly internal reports. Retail investors like me would not. That creates a two-tier system where insiders can react to problems or opportunities months before ordinary shareholders even see the numbers.

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The SEC argues that companies could "opt in" to quarterly reports. But the companies most likely to switch to six-month reporting are exactly the ones investors need _more_ transparency from — not less. Voluntary rules don't protect investors when companies with the weakest results have the

strongest incentive to disclose less.

Theresa Godfroy

Theresa Bunkers — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Theresa Bunkers Affiliation: Jun. 11, 2026 Leave it alone!!

Theresa B

Theresa Norwark — Jun 11, 2026
Subject: S7-2026-15 Comment From: Theresa Norwark Affiliation: Jun. 11, 2026 Theresa Norwark, retired - SS slashed by Offset - I rely on savings and investments. I need timely financing reporting to make decisions.

Sent from my iPhone

Theresa Widner — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Theresa Widner Affiliation: Jun. 11, 2026 We need quarterly reporting.

Theresa Widner
Executive Administrative Assistant
Las Cruces, New Mexico

Theresa Widner
Executive Administrative Assistant
New Mexico Farm & Livestock Bureau
redacted

New Mexico Farm & Livestock Bureau reminds you that staff emails, and any files attached, are confidential and intended solely for the use of the individual or entity to whom they are addressed. This message contains confidential information and is intended only for the individual named. Disclosing, copying, distributing or taking any action in regarding the contents of this information is strictly prohibited.

Therese Caldwell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Therese Caldwell Affiliation: Jun. 11, 2026 My name is Therese Caldwell. Quarterly reporting by corporations must continue. I am a stockholder and a concerned American.

Sent from my iPhone

Thomas Wheaton — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Wheaton Affiliation: Jun. 11, 2026 Stop this proposal in its tracks.

Tom

Check my art website
- https://www.tomwheatonfineart.com/

Thomas Cameron — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Cameron Affiliation: Jun. 11, 2026 Transparency only hurts people or organizations which are doing unethical things. Allowing big companies to hide what they're doing only hurts consumers. I am opposed to this rule.

Thomas Cameron
6004 Ivy Hills Drive
Austin Texas 78759

Thomas Dodson — Jun 11, 2026
Subject: S7-2026-15 From: Thomas Dodson Affiliation: Jun. 11, 2026 This would never happen to an average person! It shouldn't be allowed to happen to multimillionaires!

Sent from my iPhone

Thomas Eder — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Thomas Eder Affiliation: Jun. 11, 2026 Wall Street has proven time and again that they cheat. Need to report quarterly.

Thomas Gannon — Jun 11, 2026
Subject: S7-2026-15 From: Thomas Gannon Affiliation: Jun. 11, 2026 Criminals.

Thomas Gleaton — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Gleaton Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
The current rule change proposed would erode my and other Americans very faith that the markets are a worthy investment vehicle. There are other international markets that will have better rules and better protections for investors.

I need quarterly disclosures and I need rules in place that require companies to have standard waiting times and rules about profitability in place before being added to funds that represent our collective retirement.

my financial advisor agrees.

Jay G.

Thomas Izaguirre — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Izaguirre Affiliation: Jun. 11, 2026 I appreciate knowing in a timely manner when my retirement plan is stalling out due to market fluctuations. This act will prevent me from seeing this. It is not a good idea. Leave well enough alone!

Sincerely,

Thomas Izaguirre

Sent from my iPad

Thomas Konrad — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Konrad Affiliation: Jun. 11, 2026 Full prompt reporting protects investors and the public. Don’t allow insiders to withhold information about the performance of companies.

Bob Konrad

Thomas Laughlin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Laughlin Affiliation: Jun. 11, 2026 Your thieves helping the robbers you need to reverse everything you have done to hide info including CAT . Which needs to be updated instead of missing info all the time . Sec is a corrupt
stop for people wanting a hedgefund job .

Yahoo Mail: Search, Organize, Conquer

Thomas Moeller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Moeller Affiliation: Jun. 11, 2026 It is important that the

financial information reporting requirements about a company's financial status remains as is (quarterly).
Thank you,
Thomas Moeller

Thomas Overlin — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Overlin Affiliation: Jun. 11, 2026 Thomas Overlin Senior Programmer/Analyst.

I believe that quarterly reporting is crucial for sound investing. It's a bad idea to remove it. A lot can happen in three months, let alone a year. I won't invest in a company that I have no visibility to. The only way it's a great idea to remove quarterly reporting is if you're trying to set investors up for losses.

Best regards,

Thom Overlin
Senior Consultant
redacted

Thomas Payne — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Payne Affiliation: Jun. 11, 2026 Thomas Payne - retired but invested. I say No! Transparency is essential.

Thomas Perrochon — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Perrochon Affiliation: Jun. 11, 2026 Thomas Perrochon, Retail store management. As a part time investor hoping to turn some of my money today into more money tomorrow, the more information I have, the better. Even with what I search for, watch, and hear, I am always steps behind the smart money who have access to information that I don’t have. Moving away from quarterly reporting would take more information away from me, and further distance the times I can hear for myself what’s going on with where I park my hard earned money. I vehemently oppose this new rule, believing the bad heavily outweighs the good this time.

Sent from my iPhone

Thomas Portney — Jun 11, 2026
Subject: S7-2026-15 Comment From: Thomas Portney Affiliation: Jun. 11, 2026 This is wrongful and illegal, and should reman with quarterly reporting.

Sent from my iPhone

Thomas Schwartz — Jun 11, 2026

Subject: S7-2026-15 Comment From: Thomas Schwartz Affiliation: Jun. 11, 2026 Why are u continuing to rip off American people. If u do a change go Monthly. But if u go to biannual, i eill cease to use stock market. With bit coun, the stock market is becoming irrelevant

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Tiffany Fields — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tiffany Fields Affiliation: Jun. 11, 2026 Tiffany Fields:Paralegal This matters because the stock market is one of the last strongholds of the American dream. Quarterly statements are the only way to to stay informed. Cutting that in half can lead to market volatility, less transparency, advantage insider trading. It will also disadvantage the American people while allowing Hedge Fund investors access to data that the average investor doesn't have.

Tiki — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tiki Affiliation: Jun. 11, 2026 Tiki Archambeau
Self-employed
Burlington, VT

It's bad enough that retail investors like me are forced to settle with sub-class shares versus the special access given to brokers or large institutions. Now you want to scale back transparency? That's one of the few things left in a market quickly going private. A move to less than quarterly earnings risks the economy and risks investors' retirement funds that have been carefully built on a foundation of relying on government regulation to shed light on operations.

Stop tilting the scales for the rich!

Tim Oey — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Tim Oey Affiliation: Jun. 11, 2026 Tim Oey, former product development program manager, now retired, Sunnyvale California.

We need to retain quarterly reports! Transparency is crucial for investors. The last half century we have had incredible stock market growth thanks to clear and consistent financial reporting. Do not make it easier for misdeeds to be hidden by decreasing reporting frequency. My retirement is heavily dependent on a trustworthy and stable financial market that is well managed and not corrupt. Do not let the current corruption under Trump infect and damage our financial systems. We need to protect our financial system better, not make it easier to hide misdeeds. Quarterly reporting is important.

Thank you!

Tim Oey
Executive Director, ZeroW.org
League of American Bicyclists Cycling Instructor #6033
Tim@ZeroW.org

Tim Giugni — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tim Giugni Affiliation: Jun. 11, 2026 Tim G. Artistic Director As a stock holder, it is important for me to keep the current reporting.

Tim Grieneisen — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Tim Grieneisen Affiliation: Jun. 11, 2026 It is very concerning to me that the SEC would consider lowering the frequency of reporting. In this modern age of instant information this seems to be a step backwards that will lead to uncertainty which is known as the Bain to markets. This move would be devastating to the health of the markets. DO NOT DEVIATE FROM THE CURRENT QUARTERLY REPORTING.

Sent from my iPhone

Tim Herring — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tim Herring Affiliation: Jun. 11, 2026 Our investments depend on information, companies need to continue quarterly reporting.

Sent from my iPhone

Tim Huffstetler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tim Huffstetler Affiliation: Jun. 11, 2026 Leave it alone!!!!!!!!!

Tim McGuire — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tim McGuire Affiliation: Jun. 11, 2026 I'm a photographer. My name is Timothy McGuire. I am retiring in 5 years and I need to know quarterly results from my investments. Do not change the reporting requirements. Millions of American workers depend on getting frequent updates on investments. Lessening those reports hurts American workers.

Sent from my iPhone

TIM OWENS — Jun 11, 2026
Subject: S7-2026-15 Comment From: TIM OWENS Affiliation: Jun. 11, 2026 Lori Owens, investor and former employee of a public company. Please keep the quarterly filing requirement. It keeps companies on track with performance targets, and keeps them accountable to shareholders and employees. What is saved in time by changing this requirement will be lost in the risk of a dishonest person taking advantage of the extended time to act while no one is watching. Thank you.

Timothy Dominguez — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Timothy Dominguez Affiliation: Jun. 11, 2026 Timothy

Dominguez
Valuation Analyst - Equity
Fidelity

It's absolutely ridiculous that you are attacking financial transparency and the dynamic functioning of the world's most powerful capital market.

What is wrong with you?

Timothy Close — Jun 11, 2026
Subject: S7-2026-15 Comment From: Timothy Close Affiliation: Jun. 11, 2026 Keep reporting rules as they are now, no hiding the books for six months.

Sent from my iPhone

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timothy davis — Jun 11, 2026
Subject: S7-2026-15 Comment From: timothy davis Affiliation: Jun. 11, 2026 This is not, OK. Transparency is important . How do we to take control of our retirement, and our resources. So many Americans are falling off the cliff. Which will create more problems, and stress over all on our systems .

Sent from my iPhone

Timothy Nowak — Jun 11, 2026
Subject: S7-2026-15 Comment From: Timothy Nowak Affiliation: Jun. 11, 2026 If anything, we need more frequent reporting, not less frequent reporting

Yahoo Mail: Search, Organize, Conquer

Tina Edmond — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Tina Edmond Affiliation: Jun. 11, 2026 My name is Tina Edmond, CEO of my company, located in San Rafael, CA. I have been in business with the same clients since 1998, which was about the time I began self managing my investments.

I believe quarterly reporting keeps me better apprised, please don’t change it. We can’t go backwards and expect to be successful. This might be beneficial for the big guys, but it is not for the little people, many of whom self-manage, as do I.
Don’t do it.

Tina Nevers — Jun 11, 2026

Subject: Comment on S7-2026-15 From: Tina Nevers Affiliation: Jun. 11, 2026 1955!!!! We need to go forward . We need to have timely up to date information … SEC going to try to hide I our hard earned investment activity from us ?

Sent from my iPhone

Tina Shields — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tina Shields Affiliation: Jun. 11, 2026 Tina Shields, sales manager. This kind of thing does what it always does; protects the rich and leaves the rest of us sitting in the poor house. So many of us are trying to save for retirement and we're not able to because of policies exactly like this. Transparency is the only way to keep things fair and equal.

Sent from my iPhone

Tina Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tina Smith Affiliation: Jun. 11, 2026 Do the right thing for US - the small investors!!

Sent from my iPhone

Tina Uhling — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tina Uhling Affiliation: Jun. 11, 2026 Keeping my financial investment info from me but not others is extremely immoral and not something that should be or would be considered in a truly free and open society.

Todd Watts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Todd Watts Affiliation: Jun. 11, 2026 Can go dark on reporting what earn for taxation sake for 6 months? If corporations are people what ever that law was, no special treatment. To much chance for enrons and to big to fail , to fail.

Tom Deutsch — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tom Deutsch Affiliation: Jun. 11, 2026 This is completely unacceptable. Quarterly updates are critical for investors and the health of the market.

Tom Harris Jr — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tom Harris Jr Affiliation: Jun. 11, 2026 Good morning,

People should know what is happening with publicly traded companies.

Changing the rules to hide information from the individual is not only silly, it is deeply wrong and flawed. Something untrustworthy people, companies, and governments would change.

Do not do it. Ideally, more transparency should be had, not less.

Sincerely,

Chris Harris

Tom Kirkwood — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tom Kirkwood Affiliation: Jun. 11, 2026 Sec: keep the reporting quarterly!

Tom Lee — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Tom Lee Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
This commission was originally created to protect the public. You need to live up that responsibility or you allow your own importance, and integrity to be eroded.

Tom McManus — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tom McManus Affiliation: Jun. 11, 2026 Semi annual financial reports from publicly traded companies wouldn't be sufficient. This would be a huge benefit to investors who have the resources to speak to company employees and management between reports. Positive and negative surprises vs consensus expectations would be larger and more frequent. I'm sure this is supported by insiders and large investors … guess who are the losers?

Tom McManus
thomas.m.mcmanus@gmail.com

Tom Nestor — Jun 11, 2026
Subject: File Number S7-2026-15 From: Tom Nestor Affiliation: Jun. 11, 2026 Dear SEC rules committee members,
This needs to be rejected as it has in the past.

As an individual investor, I rely on quarterly 10-Q filings to make informed decisions about my portfolio. These reports provide audited, legally certified information that voluntary corporate communications simply cannot replace. Reducing filing frequency to semi-annual would cut in half

the verified financial data available to retail investors like me — precisely the investors who own the majority of shares in smaller public companies most likely to adopt the new option. I urge the Commission to reject this proposal and preserve the investor protections that quarterly reporting provides.

Thomas Nestor
tnes01@gmail.com
Cell: 484.678.6482

Tom Olmstead — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Tom Olmstead Affiliation: Jun. 11, 2026 To the Securities and Exchange commission:

I believe it is prudent for shareholders to remain informed each quarter on the financial results of operations for all companies that are publicly traded . This will ensure that companies don't induce a increased risk of non disclosure that the public should be made aware of :reporting every six months would increase opportunity cost in cases where the company is underperforming or has a material change in their outlook, and is not legally obligated to disclose this information .

regards

Tom Olmstead

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tom777 — Jun 11, 2026
Subject: S7-2026-15 Comment From: tom777 Affiliation: Jun. 11, 2026 WTF?

Tommie Butler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tommie Butler Affiliation: Jun. 11, 2026 This Country is full of fake Politicians and CEO's and it is time to set limits. The wealth are the greedies people on earth. It's a shame and then print on our money " In God We Trust" that's
such a big lie, in should be in money we trust. What an abomination unto the Lord. This Country is lost to worshipping idols and they love it but the day of destruction is getting closer than people think. Man of God

Yahoo Mail: Search, Organize, Conquer

Toni Brasher — Jun 11, 2026
Subject: S7-2026-15 Comment From: Toni Brasher Affiliation: Jun. 11, 2026 Not acceptable! Quarterly reporting at a minimum!

Sent from my iPhone

Toni Harrell — Jun 11, 2026
Subject: S7-2026-15 Comment From: Toni Harrell Affiliation: Jun. 11, 2026 They hide the fact that they are
stealing your tax money and doing vanity programs and stuffing money in offshore accounts for Donald Trump. This is our money and not Donald Trump's....

Where is the $18 trillion that came from the tariff's. The budget department says they don't have it so Donald has that stuffed in an off shore account for him when he gets out of office....

Toni Hartman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Toni Hartman Affiliation: Jun. 11, 2026 Toni Hartman Nurse absolutely NO We need transparency nothing hidden too much is being hidden already...

Toni Webb — Jun 11, 2026
Subject: S7-2026-15 Comment From: Toni Webb Affiliation: Jun. 11, 2026 Wall Street owes the investors, small as well as large, the truth about what their investments are doing. Nobody gets to pull the wool over the eyes of the little guy just because they're a big guy! Stop this!
Toni Webb
Retired Art Teacher, with all of my retirement invested in the market

Sent from my iPhone

Tony LaMarche — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tony LaMarche Affiliation: Jun. 11, 2026 Just think how much trump and his cronies can hide in this time. The little guy hasn't a chance.

Sent from my iPad

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tony wartman — Jun 11, 2026
Subject: S7-2026-15 Comment From: tony wartman Affiliation: Jun. 11, 2026 If the SEC is going to change anything they should change it to monthly reporting. If we can not get monthly I'll settle for quaterly.

Tony Wartman

Tonya Haughwout — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tonya Haughwout Affiliation: Jun. 11, 2026 I am writing to urge you to prioritize your commitment to protecting individual investors and ensuring fair market practices for the public. It is essential that regulatory efforts focus on maintaining a transparent and

equitable system for all participants.

Thank you for your attention to this important matter.

Sincerely,

Tonya Haughwout

Tori's — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tori's Affiliation: Jun. 11, 2026 Why would you make a rule like this unless you are complicit in corruption and theft? This is antithetical to the protection of the public trust. Don’t do this, we are watching.

Sent from my iPad

Torrence Dohl Jr. — Jun 11, 2026
Subject: S7-2026-15 Comment From: Torrence Dohl Jr. Affiliation: Jun. 11, 2026 This rule just allows for more insider trading before the public can react. Totally unfair to the average investor.

Sent from Terry’s iPad

Tracey Roberts — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tracey Roberts Affiliation: Jun. 11, 2026 I have been actively involved in the stock market throughout the last 44 years. I, and my retirement account advisors, rely on the quarterly reports from the companies in which my 403(b) funds are invested. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. I also support greater disclosure by private equity and hedge funds and cryptocurrencies as they become part of my portfolio whether I like it or not (via Target date funds and index funds). They have looted pension funds. I do not want them to take my retirement savings as well. I do not want them to operate with lower standards for disclosure than the current rules provide for publicly traded companies.

Tracey M. Roberts
Sent from my iPhone
redacted

Tracey Kniess — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tracey Kniess Affiliation: Jun. 11, 2026 Dr Tracey Kniess. We need to continue to have quarterly reports. We need a clear transparent picture to make good decisions.

Tracey Loyd — Jun 11, 2026

Subject: S7-2026-15 Comment From: Tracey Loyd Affiliation: Jun. 11, 2026 This is just another way that Wall Street will have to screw over working Americans that have invested into a retirement plan. It will allow unscrupulous stock speculation and a brand new way to take the money and run. This is a terrible idea!

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tracey Vivar — Jun 11, 2026
Subject: Comment on S7-2026-15 From: tracey Vivar Affiliation: Jun. 11, 2026 This is unacceptable. Once again, the small investor will get screwed & you all know it. If someone might lose their life savings, that's not a small thing. Leave things the way they are. Change is not always a good thing. Tracey Vivar, retired but working @ a local restaurant to make ends meet. redacted

Virus-free.www.avast.com

Traci Nolan — Jun 11, 2026
Subject: S7-2026-15 Comment From: Traci Nolan Affiliation: Jun. 11, 2026 Traci Nolan
Retired
Most of my retirement funding is in various kinds of financial investment instruments

Quarterly reports are very important for the vast majority of investors who don't have the cushion to absorb drastic changes in the market. They enable those of us who are not involved directly in financial transactions to plan and adjust our investments. The only people served by less frequent report are those that benefit from keeping investors in the dark as long as possible. I strongly oppose this change.

Traci Walker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Traci Walker Affiliation: Jun. 11, 2026 I trade. Please keep reports quarterly. Accountability is what gives investors confidence to be in the market.
Thank you
Traci Walker

Sent from my iPhone

Tracie Langley — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tracie Langley Affiliation: Jun. 11, 2026 Transparency in the market is imperative. Stop caving into corporate greed and corruption and continue enforcing quarterly reports.

Tracy Biediger — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tracy Biediger Affiliation: Jun. 11, 2026 I am commenting on S7–2026–15.
There is absolutely no reason to allow companies to hide their books for six months. A lot can happen during that time and there is already way too much fraud and insider trading occurring.

These companies already have to keep their records so there's no savings in allowing them to hold onto the reports for six months. I strongly recommend that you continue to require quarterly reports for investors.
Tracy Biediger MD

Tracy Lippel — Jun 11, 2026
Subject: S7-2026-15 From: Tracy Lippel Affiliation: Jun. 11, 2026 Enough of rich criminals getting away with Anything! They need quarterly reporting!
Tracy Lippel

Tracy Vonder Haar — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tracy Vonder Haar Affiliation: Jun. 11, 2026 There should be complete and total transparency. No withholding pertinent information for any amount of time.

Tracy Vonder Haar

Sent from my iPhone

Travis Holmes — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Travis Holmes Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Folks ought to know what's going on with the companies they're putting their trust in. Quarterly reports keep everybody on the same page and give regular people a fair shot at understanding how a business is doing.
If y'all start taking that information away, the big outfits with all the money and fancy experts are gonna have the upper hand, and the rest of us will be left guessing. That don't seem right.
Keep the quarterly disclosures. Good, honest information helps folks make good, honest decisions, and that's the way it ought to be.

Treespleez — Jun 11, 2026
Subject: S7-2026-15 Comment From: Treespleez Affiliation: Jun. 11, 2026 It's bad enough we only get quarterly data. The oligarchs would love to keep it hidden forever, like the vaccines contents. No, we are not going along with keeping data hidden.

Mary Cedeno
Sent from Proton Mail for iOS.

Trent Waite — Jun 11, 2026
Subject: S7-2026-15 Comment From: Trent Waite Affiliation: Jun. 11, 2026 The purpose of the SEC is to regulate the financial sector which ultimately protects the public. This is doing the opposite.

Trent
612-208-2839

Tricia Derrough — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tricia Derrough Affiliation: Jun. 11, 2026 Business must not be given 6 months to do quarterly reports!

Sent from my iPhone

Tricia Dibblee — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tricia Dibblee Affiliation: Jun. 11, 2026 Quarterly reporting is very important. Not doing so eliminates transparency

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Triena Winbery — Jun 11, 2026
Subject: S7-2026-15 Comment From: Triena Winbery Affiliation: Jun. 11, 2026 As fast as our world moves you should be thinking of making it monthly rather than changing it from quarterly to semiannually. I would encourage you to change it to monthly!!!

Trish McAleer — Jun 11, 2026
Subject: S7-2026-15 Comment From: Trish McAleer Affiliation: Jun. 11, 2026 Quarterly reports is transparency!

Trish

Trish McNaull — Jun 11, 2026
Subject: S7-2026-15 Comment From: Trish McNaull Affiliation: Jun. 11, 2026 Let history be your guide. Don't do it.

Trish Rowe — Jun 11, 2026
Subject: S7-2026-15 Comment From: Trish Rowe Affiliation: Jun. 11, 2026 I am a 78 year old single income widow with an IRA. I don't think a bi-annual report is a good idea. Why does the SEC want to cange from quarterly? Or is this coming ftom trump?

Trisha Brown — Jun 11, 2026
Subject: S7-2026-15 From: Trisha Brown Affiliation: Jun. 11, 2026 There is no good reason to get rid of laws that have benefited the American people. This serves only the CEO's. We have bowed to them too much in the last 20 years.

Trisha Brown, School Counselor, NY

Sent via the Samsung Galaxy S26, an AT&T 5G smartphone
Get Outlook for Android

Turning Point — Jun 11, 2026
Subject: S7-2026-15 Comment From: Turning Point Affiliation: Jun. 11, 2026 I can’t believe you’re going to go back to what was changed because it was used to screw people over. I can’t believe the lack of ethics is prominent in this country in this day and age please keep what rules we deployed to keep us safe from corporate robbery

Carolyn Turner, MA, LPC-S, LSOTP

Ty Ford — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ty Ford Affiliation: Jun. 11, 2026 Ty Ford, CEO, Technique, Inc.

Dumbing down the system? That's closer to felonius behavior than I like to see in our system.

Which trumpy thought this was a good idea? Be specific! That, "The SEC says..." hides their identity. WE NEED TO KNOW WHO IS RESPONSIBLE!!!

Sincerely,

Ty Ford

tyford@tyford.com
https://www.tyford.com
Ty Ford Audio Blog
Ty Ford Youtube Channel
Ty Ford Facebook

Tyler — Jun 11, 2026
Subject: S7-2026-15 Comment From: Tyler Affiliation: Jun. 11, 2026 I think allowing companies to file semi-annually allows them to further obfuscate illegal activities and gives them more time to hide their misdeeds while wreaking havoc.

U - Law — Jun 11, 2026
Subject: S7-2026-15 Comment From: U - Law Affiliation: Jun. 11, 2026 Companies should report their earnings quarterly as always. Unless for some strange reason they're going to give the American people a cut of the profit

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Valarie Lewis — Jun 11, 2026
Subject: S7-2026-15 Comment From: Valarie Lewis Affiliation: Jun. 11, 2026 I feel That quarterly reporting is really important to investors. A lot can go south in 6 months, and only people who work there would be in the know. It seems like it will encourage insider trading violations if that is the case.

Sent from my iPhone

Valerie Kofman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Valerie Kofman Affiliation: Jun. 11, 2026 Full disclosure at 3 months, no longer. The public would have no recourse to change, correct or stop any type of changes due to time constraints of undisclosed information or financial actions taken by companies. Being kept in the dark is not ethical nor fully transparent to the American people. Manipulation of this type is clearly not in America's best interest whatsoever. As it is, our country continues to spiral with deception coming from every direction. Let's not feed into it. Run businesses with integrity, honesty and honor.

Proud Daughter of Frederic J. Bertrand, POW - WWII, Germany.
Valerie B. Kofman, Retired

Valerie Davies — Jun 11, 2026
Subject: S7-2026-15 Comment From: Valerie Davies Affiliation: Jun. 11, 2026 Please do not give any company time to hide issues and to benefit from a longer reporting period. Some of us have our life savings and future retirements tied to our investments. The stock market and fund playing field needs to be level, no advantages to the ones making the big decisions. Please leave reporting quarterly so information is available to all.

Valerie A. Davies

Sent from my iPhone

Valerie Dunbar Jones — Jun 11, 2026
Subject: S7-2026-15 Comment From: Valerie Dunbar Jones Affiliation: Jun. 11, 2026 Maintain the transparency of quarterly reporting. Investors and markets benefit from transparency.

Thank you.

Valerie D Jones
Coppell, Texas

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vanessa holloman — Jun 11, 2026
Subject: S7-2026-15 Comment From: vanessa holloman Affiliation: Jun. 11, 2026 Provide minimum of quarterly filings need absolute transparency!

Sent from my iPhone

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varuni edussuriya — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: varuni edussuriya Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Please do not destroy our retirements by allowing Elon Musk to blow up our economy with his bull **** companies. Companies should show profits before they IPO. This is insane. Do your job.

Velva Graves — Jun 11, 2026
Subject: S7-2026-15 Comment From: Velva Graves Affiliation: Jun. 11, 2026 I'm Velva Graves, 83-year-old retired teacher. I'm sad that decisions are being made all too often without regard for the citizens they will inconvenience and even harm. Please reconsider your plan!!!!!

Sent from my iPhone

Veronica Schama — Jun 11, 2026
Subject: S7-2026-15 Comment From: Veronica Schama Affiliation: Jun. 11, 2026 We need to be informed of how our finances are doing. There is no reason to block this information unless you have something to hide. Stay transparent and report to the citizens who keep you going.

Vickey Beaver — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vickey Beaver Affiliation: Jun. 11, 2026 Vickey Beaver, Business Owner.

No good can come of having less information and transparency from companies where many of us have interests due to retirement funds.

You're not "too" old until you no longer enjoy life. Live it as if you don't have a second chance!

Co-Owner Obatron Productions (www.obatron.com, www.facebook.com/obatronproductions, https://www.facebook.com/ObatronFitness)

Greater Rochester Running Club, President
Past President, Lansing-Ithaca Rotary Club (2012-13)

Vickey Frank — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vickey Frank Affiliation: Jun. 11, 2026 Not right, open those books and be honest. Vickey

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Vicki Dorvall — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vicki Dorvall Affiliation: Jun. 11, 2026 How about monthly reporting. With the technology available today it shouldn't be a problem. That way there is no insider advantage and people will actually see transparency for a change. Stop the BS of trying to hide from the public that makes you guys shitloads of money!!!! There's enough for everyone to be profitable. Stop being so greedy and share the wealth for a change. Step up and do the right thing.

Vicki Keller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vicki Keller Affiliation: Jun. 11, 2026 Dear Sirs;
I am a concerned American citizen. I feel that your plan to institute semi-annual financial reporting, rather than quarterly, can lead to a slowing of economic growth, leave more unobserved time for companies to carry out questionable business behavior, and leave the public & economists without timely & reliable data on which to plan & invest. Please reconsider this change, and stay with quarterly reporting.
Thank you
Vicki Keller
Santa Clarita, CA

Vicki Sherman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vicki Sherman Affiliation: Jun. 11, 2026 As an employee of a large public corporation with significant investments in my retirement accounts, I feel strongly about companies being held accountable. If there any issues employees and investors have the right to know before "insiders" and corporate officers divest of their holdings leaving us with the losses. I remember Enron! Keep the quarterly reporting mandatory.

Vicki Sherman, Associate Director, Finance (Business Unit Controller).

Vicki Vaughn — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vicki Vaughn Affiliation: Jun. 11, 2026 Guaranteed to undermine confidence in our corporations. I'd be much less likely to invest in any company that wasn't forthcoming with their financials

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Vicki Wieland — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vicki Wieland Affiliation: Jun. 11, 2026 Vicki Wieland- retired teacher
I want the people who are investing my pension funds to have the most up-to-date information possible when making decisions that affect my money. Quarterly reports have been the standard for companies for a long time, and I think that should remain the case.

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vicki williams — Jun 11, 2026
Subject: S7-2026-15 Comment From: vicki williams Affiliation: Jun. 11, 2026 Vicki Williams, retired. Corporations have already proven they will do anything no matter who it hurts to turn a buck. They need to be accountable to all stockholders. This is just another ply to avoid accountability for their greed. As a stockholder I insist you leave quarterly reporting alone.

Vickie Butzen — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Vickie Butzen Affiliation: Jun. 11, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings.

Sent from my iPhone

Vickie Youngblood — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vickie Youngblood Affiliation: Jun. 11, 2026 Hiding these facts should be illegal. Everything about my personal account/s should be available to me anytime I want to check on them.

Sent from my iPad

Victoria — Jun 11, 2026
Subject: S7-2026-15 Comment From: Victoria Affiliation: Jun. 11, 2026 We need to see reports every 3 months, not 6 months.

Victoria Yang — Jun 11, 2026
Subject: S7-2026-15 Comment From: Victoria Yang Affiliation: Jun. 11, 2026 To whom it may concern,

In this tumultuous and chaotic time where misinformation spreads so quickly and unchecked, we need transparency more than ever. In addition, families and individuals are in need of financial stability and companies that make decisions for the good of the people and society, not

organizations that only want to save a few pennies while sacrificing livelihoods (because face it, that is what happens with lack of transparency- have you ever seen a company with lack of accountability come out with amazing results that benefit everyone? And even if they did, transparency would not hurt!). Companies would do best if they remain accountable to everyone they serve and answer to, and that means revealing their finances in a timely and frequent manner to all shareholders and all those interested.

Best,
Victoria Yang, MA CCC-SLP

Victoria Hansen — Jun 11, 2026
Subject: S7-2026-15 Comment From: Victoria Hansen Affiliation: Jun. 11, 2026 This insanity has to stop. This administration is set to destroy our country. All of this just to put more money in big corporation's pockets.

"Do something that will last and be beautiful" - Arthur Miller

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Victoria Messina — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Victoria Messina Affiliation: Jun. 11, 2026 My name is Victoria Messina. I am a special education teacher in Hillsborough County, Florida. I believe investments will be hurt for too many people, including myself if reporting is changed to twice annually. I would like to state that the quarterly reporting mandate should stay in place. Thank you for this consideration.

Sent from my iPhone

Victoria Rutledge — Jun 11, 2026
Subject: S7-2026-15 Comment From: Victoria Rutledge Affiliation: Jun. 11, 2026 redacted - Keep it!

Get Outlook for iOS

Vince Golla — Jun 11, 2026
Subject: S7-2026-15 Comment From: Vince Golla Affiliation: Jun. 11, 2026 Quarterly financial reporting protects regular, ordinary, hard-working Americans. Shouldn't that interest you? Or would you prefer another stock market crash?

Vincent Frazzini — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Vincent Frazzini Affiliation: Jun. 11, 2026 Vincent E.

Frazzini. Disabled. West Palm Beach, FL. This is just another way for corporate entities to avoid any kind of accountability and avoid paying what they are legally bound to pay. Quarterly reporting makes it more likely to detect any “discrepancies “ before they become a crisis that the tax payers would then have to resolve.

Virginia Calogrias — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Virginia Calogrias Affiliation: Jun. 11, 2026 I do not support the regressive biannual reporting - it does not behoove any US citizen.
Strongly demand that the existing quarterly reporting be maintained- as it is today.

As a recent retiree with a fixed income, do not want any action that would diminish that income.

Virginia Calogrias
redacted
Sent from my iPhone

Virginia Lacefield — Jun 11, 2026
Subject: S7-2026-15 Comment From: Virginia Lacefield Affiliation: Jun. 11, 2026 I am an individual investor, and I rely on quarterly reports to decide where to invest my money for retirement and non-retirement investing. I am deeply concerned about corporate malfeasance and believe that we need more oversight over publicly-traded businesses, not less. Changing this rule would not put cost savings in the pockets of small investors and would allow companies to hide their books for longer periods of time, reducing transparency and increasing risk for all who invest in them. We've tried this before and it was a failure. Let's learn from the past and NOT do this again. Please do NOT move away from quarterly reporting. Thank you.

Virginia Lowery — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Virginia Lowery Affiliation: Jun. 11, 2026 Keep the reporting quarterly!

--Virginia Lowery, SPHR-Emeritus

Virginia Stoliker — Jun 11, 2026
Subject: S7-2026-15 Comment From: Virginia Stoliker Affiliation: Jun. 11, 2026 Keep your quarterly

report !! I'm soo done w this administration and the red haired nut that runs it

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Vivian Ramire — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Vivian Ramire Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
We should have the right to understand what is happening in the companies and organization we invest in. Without this information we could potentially lose out on a lot of money without our knowledge or consent.

Von Troy Waters — Jun 11, 2026
Subject: S7-2026-15 Comment From: Von Troy Waters Affiliation: Jun. 11, 2026 Von Waters, Analyst. This is important because transparency matters.

W B — Jun 11, 2026
Subject: S7-2026-15 Comment From: W B Affiliation: Jun. 11, 2026 This matters to me because transparency is essential to insuring fairness

Yahoo Mail: Search, Organize, Conquer

Walter Cross — Jun 11, 2026
Subject: S7-2026-15 Comment From: Walter Cross Affiliation: Jun. 11, 2026 We have had our investment and retirement stolen by Wall Street for a century or more, it's time for us to take back control of our money, including, if not especially, Wall Street!

Sent from my iPhone

Walter Hewitt — Jun 11, 2026
Subject: S7-2026-15 Comment From: Walter Hewitt Affiliation: Jun. 11, 2026 This is ridiculous! KEEP IT QUARTERLY!

Walt

Walter Schwartz — Jun 11, 2026
Subject: S7-2026-15 Comment From: Walter Schwartz Affiliation: Jun. 11, 2026 Decreasing the frequency of corporate quarterly reporting as an invitation to fraud. It weakens the credibility of United States corporations.

Walter Schwartz
Sr. Manager, Computer software companies
San Mateo, California.

WANDA BOATMAN — Jun 11, 2026
Subject: S7-2026-15 Comment From: WANDA BOATMAN Affiliation: Jun. 11, 2026 I depend on quarterly reports to make informed decisions! Wanda Boatman, Investor, market strategist!

Sent from my iPhone

Wanda Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wanda Smith Affiliation: Jun. 11, 2026 Enough! Corporations (aka- insiders) already have an advantage over investors. If you've nothing to hide, keep the books open (at least quarterly)! W. Smith, retired 9-1-1 Director

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Ward Testerman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Ward Testerman Affiliation: Jun. 11, 2026 Hey there!

I wanted to share some thoughts on how incredibly helpful quarterly reports are, especially for folks like me who are regular investors. These updates aren't just a bunch of numbers; they're truly what allows us to see what a company is doing and helps us feel confident about where we're putting our hard-earned money.

You know, the big professional investors often have direct lines to company executives, getting insights that the rest of us simply don't. For us everyday investors, those quarterly reports are often our main, if not only, window into how a company is really performing. If that information stopped flowing, it would feel like we're navigating in the dark, and it would definitely create an uneven playing field where some people have all the insider details and others are just guessing.

It really boils down to fairness and transparency in the market. Having this regular, publicly available information empowers all investors, no matter their size, to make smart decisions. It builds trust and makes the entire investment world feel much more open and equitable for everyone.

So, please, let's keep those quarterly updates coming! They truly make a huge difference in creating a fair and understandable investing environment for us all.

Warren M — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Warren M Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Quarterly information is critical to our decision making and changing to a semi- annual information providing format could be detrimental to us.

Watson Fitts — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Watson Fitts Affiliation: Jun. 11, 2026 To whomever represents and speaks for my fellow Americans,

I AM A 33 YEAR OLD FATHER, A HUDBAND, AND NEW HOMEOWNER. It is difficult, and I struggle each day to try and provide for our humble life. I have watched this nation slip further into this struggle, and I worry for the nation my children will inherit, and hope and pray they won't need to struggle, as I have.

WE - MY FAMILY AND EVERY OTHER MIDDLE-CLASS AMERICAN - HAVE ALREADY BECOME SO DISADVANTAGED TO THE UPPER ECHELONS OF THIS CORPORATE WORLD. Don't further cripple the average people. Giving these advantages to companies will result in them misleading the public in favor of profit. It has been proven again and again, and has been for decades. I've watched the large majority of Americans and their families suffer, while resources are funneled to the rich, while policy is biased toward the wealthiest. Give more power to the people, the families, that are already struggling to build their wealth.

WE ARE SUPPOSED TO BE A DEMOCRATIC REPUBLIC, NOT A CORPORATE ARISTOCRACY. Renew the AMERICAN dream, one step at a time. Reverse the trend. Disregard the wealth of these rich men, that take you to dinner and shower you with gifts. They don't struggle like us, yet their money speaks so much louder.

Don't cripple my children. Don't sacrifice the backbone of our nation, one vertebra at a time. Don't give these despots, these sycophants, even more ability to dictate America's future. ALLOW US TO PROSPER. GIVE US OUR RIGHT TO SOVEREIGNITY BACK.

Please see our struggle. Please consider the Americans that deserve more, but have their rights and power taken from them, more and more, every year. Please do right by the American people.

Thank you for your consideration.

Watson Fitts

Wayne Denham — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wayne Denham Affiliation: Jun. 11, 2026 Wayne Denham Mechanic, Entrepeneur and Investor
I rely on quarterly reports to evaluate and monitor performance of my investments closely. Given the mismanagement of Social security and other programs - this matters more than ever..instead of eliminating quarterlies why not focus on fixing the natiinal debt, energy prices, social security insolvency and healthcare costs??? Anyone in Congress who supoorts this should be voted OUT

Wayne Johnson — Jun 11, 2026

Subject: S7-2026-15 Comment From: Wayne Johnson Affiliation: Jun. 11, 2026 Why break something that doesn't need fixing? Or are the GOP and executive branch trying to cover up some criminal financial wrongdoings?

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wayne lewis — Jun 11, 2026
Subject: S7-2026-15 Comment From: wayne lewis Affiliation: Jun. 11, 2026 Help the average investor, not inside corporations, etc

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Wendwll Hickey — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendwll Hickey Affiliation: Jun. 11, 2026 Just another way to steal money with out getting caught and lieing about it maybe we all should visit there offices and have a little life talk.😡

Wendy Bills — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Wendy Bills Affiliation: Jun. 11, 2026 I am a widowed retiree. My late husband and I worked very hard all of our lives and scrimped and saved. I do NOT want reporting to go back to being semi annual. I cannot afford to lose 1/3
to 1/2 of my life savings. It is a constant money grab by our government and wealthy corporations and it must stop! If you do this it will mean that my planning and saving for the possibility of long term care will have been pointless. I have cared for three
people with Alzheimer's and it decimated savings. Please put an end to this dangerous idea. Wendy Bills Fort Worth, TX

Yahoo Mail: Search, Organize, Conquer

Wendy clemens — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendy clemens Affiliation: Jun. 11, 2026 We don't want this!!!

Wendy Flockhart — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendy Flockhart Affiliation: Jun. 11, 2026 Absolutely not. These companies must be accountable in real time

Sent from my iPhone

Wendy Richards — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendy Richards Affiliation: Jun. 11, 2026 For the SEC to even CONSIDER such an absurd tactic is unconscionable. Shouldn’t the SEC protect THE PUBLIC not make it easier for the corporations to commit fraud at the public’s expense? There’s no reason to change this process except to benefit corporations and insiders.

Sent from my iPhone

Wendy Sinclair-Smith — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendy Sinclair-Smith Affiliation: Jun. 11, 2026 Keep disclosure open in the quarterly system

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Wendy Weil — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wendy Weil Affiliation: Jun. 11, 2026 Wendy Weil, New Yorker nearing retirement age. We need those accounts to live. This plan gives unfair advantage to thoses who meed it less and makes them the accounts less manageable. Stop squeezing people!

Whitney Lard — Jun 11, 2026
Subject: S7-2026-15 Comment From: Whitney Lard Affiliation: Jun. 11, 2026 We've done this before and it was a fiasco. You set up easier ways to lie, steal and cheat. The answer is NO WAY!

Wilfred Hegg — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wilfred Hegg Affiliation: Jun. 11, 2026 People need to know how their investments are doing. If companies can keep us in the dark for a full 6 month period, then we are being victimized. Keep reporting requirements quarterly. That is already a long period.

Will Ferraez — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Will Ferraez Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
Come on now. Every six months is too long. Help the people and capitalism itself by reducing fraud and helping information be free.

God bless,
Will

Willard Ferguson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Willard Ferguson Affiliation: Jun. 11, 2026 No to six month reporting. Keep the current system.

Willard Ferguson

William B Brott — Jun 11, 2026
Subject: File No. S7-2026-15 From: William B Brott A return to semi- annual reporting is like walking

back to the dark ages. Quarterly reports came about for a reason. Going back to the semi-annual reportd sounds like a cry from the over paid corporate bean counters. These are the same folks who gave us exploding Ford Pintos, exploding DuMont Televisions, as well as fraudulent book keeping that could sneak under the radar far easier with only a semi-annual check. Ask Packard (The American Rolls-Royce) how they felt about the Studebaker Merger. Six month vs. Quarterly reporting only serves the bean counters and the corporations. I have already given you an extremely short, but fatal synopsis of how that works out for the average American. A definite "NO" for anyone with even the flimsiest consciences.

William Clark — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Clark Affiliation: Jun. 11, 2026 This is insane. Protect Americans not corporations

Sent from my iPhone

William Corley — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Corley Affiliation: Jun. 11, 2026 Do not close the books. Keep them open all the time.

Sent from my iPad

William Doerge — Jun 11, 2026
Subject: Comment on S7-2026-15 From: William Doerge Affiliation: Jun. 11, 2026 The quarterly reporting should not be changed. This is a reduction in regulation and a decrease in information available to investors.
Quarterly information released by companies serves to prevent fraud and market manipulation. This is valuable information for my son's investments.
William Doerge, retired, Central New Jersey

William Hale — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Hale Affiliation: Jun. 11, 2026 Hi, I'm William hale and work for Sodexo in Chattanooga tenn. And I don't want to be left in the dark about my retirement money .

William Osborn — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Osborn Affiliation: Jun. 11, 2026 This is opening the door for corruption and I think you know it. We need to keep things as transparent as possible.

William Osborn — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Osborn Affiliation: Jun. 11, 2026 This is opening the

door for corruption and I think you know it. We need to keep things as transparent as possible. William Osborn

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William Osborn — Jun 11, 2026
Subject: S7-2026-15 Comment From: William Osborn Affiliation: Jun. 11, 2026 This is opening the door for corruption and I think you know it. We need to keep things as transparent as possible.

William Shaw — Jun 11, 2026
Subject: Comment on S7-2026-15 From: William Shaw Affiliation: Jun. 11, 2026 This would be insane and devastating to the investing public, especially retirees. With current technology preparation of timely accurate financial reports is far easier than those earlier times. Less transparency would lead to larger fluctuations with less frequent reporting

Sent from my iPhone

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willnbrenda schmitz — Jun 11, 2026
Subject: S7-2026-15 Comment From: willnbrenda schmitz Affiliation: Jun. 11, 2026 Not only do I strongly OPPOSE reduced reporting, I want to see more. Large corporations should report monthly instead of the quarterly reporting currently required.

Yahoo Mail: Search, Organize, Conquer

Wynelle Erickson — Jun 11, 2026
Subject: S7-2026-15 Comment From: Wynelle Erickson Affiliation: Jun. 11, 2026 Less transparency is NEVER good. I have just retired and in this uncertain economic climate it will be critical to be aware of shifting markets to keep the life I worked so hard for. Wynelle Erickson

Sent from Gmail Mobile

Yael Heller — Jun 11, 2026
Subject: S7-2026-15 Comment From: Yael Heller Affiliation: Jun. 11, 2026 More disclosure is better. A lot can his semiannual.

Sent from my iPhone

Yochanan Klyman — Jun 11, 2026
Subject: S7-2026-15 Comment From: Yochanan Klyman Affiliation: Jun. 11, 2026 We want quarterly

reporting to remain

Yousef (ahmadyf) Ahmad — Jun 11, 2026
Subject: Comment on S7-2026-15 From: Yousef (ahmadyf) Ahmad Affiliation: Jun. 11, 2026 Yousef Ahmad, physician, Cincinnati. Much of this reporting is automated and less costly for large corporations. There is no reason to drop to semi-annual reporting when it is more hazardous to investors/the public and practically speaking no different for large corporations.

Yousef Ahmad, DO, MSc.
Assistant Professor of Pulmonary and Critical Care Medicine
Medical Director: Medical Step-Down Unit
University of Cincinnati
redacted

Zachary Pearce — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Zachary Pearce Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
These two words "Public Companies," should be the only thing that needs to be said when opposing the SEC's new rule!

Zina Urrutia — Jun 11, 2026
Subject: My view on Rule S7-2026-15 From: Zina Urrutia Affiliation: Jun. 11, 2026 To the Securities and Exchange Commission:
By being open about everything creates an environment where everyone is kept honest and business is conducted ethically. It creates an environment where people can develop trust in their decisions and can have confidence in their financial decisions. Any attempt to hide behind beaurocracy and red tape hinders these abilities. People's lives can be changed by decisions they make and they deserve to have as much knowledge as possible when making these decisions.

ZyraLin — Jun 11, 2026
Subject: S7-2026-15 Comment From: ZyraLin Affiliation: Jun. 11, 2026 Please keep this quaterly It has worked.

Irene Leech — Jun 10, 2026
Subject: S7-2026-15 Comment From: Irene Leech Affiliation: Jun. 10, 2026 Investors need at least quarterly reports. We're in charge of our own retirement funding but can't keep up without available information. We're competing with professionals who have lots of information. In general, too much is hidden from citizens these days.
Irene Leech
Associate Professor, Consumer Studies

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

(null) (null) — Jun 10, 2026
Subject: S7-2026-15 Comment From: (null) (null) Affiliation: Jun. 10, 2026 Terry Sheridan
Principal Engineer, Honeywell Aerospace
Please preserve the quarterly financial and performance reporting sequence as is currently practiced to continue the transparency in corporate operations to shareholders and other stakeholders.
This is important to me since I have stock and other important financial products with several companies. Extending the reporting periods to every six months will impact my ability to judge the performance of those companies where I have investments and companies where I plan to invest.
Six months is simply too long. Please keep the current reporting frequency unchanged.
Thank you.

A H — Jun 10, 2026
Subject: S7-2026-15 Comment From: A H Affiliation: Jun. 10, 2026 I need timely information
A lot can happen daily, and weekly much less monthly quarterly…
Please reconsider these regulations…

“Viva La Vida”

AB Cooper — Jun 10, 2026
Subject: S7-2026-15 Comment From: AB Cooper Affiliation: Jun. 10, 2026 Antoinette Cooper, Private Individual. US Citizen.

I value the quarterly reports of the companies that comprise my stock portfolio.

I request that quarterly reports remain for the U.S. Stock Exchange.

Ace Cook — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ace Cook Affiliation: Jun. 10, 2026 Candace Cook, recreation program coordinator 2, Georgia. I support quarterly reporting.

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aclaytonjr — Jun 10, 2026
Subject: S7-2026-15 Comment From: aclaytonjr Affiliation: Jun. 10, 2026 Quarterly reports are needed for regular investors to know the financial health of companies we invest in. Investing blindly would not be beneficial for us. Its like not getting your bloodwork or seeing your doctor regularly. The

financial health and reporting every 3 months matters significantly!!!!

Sent from my Galaxy

Adam Vandiver — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Adam Vandiver Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: Question. Is the SEC not in the bussiness of protecting investors? What would justify this other than convenience for the company and the SEC? Unless this is caused by budget restrictions.
This seems to be following a common trend of more privacy for the top and less privacy for the common people. This used to be important info that the investor needs to make a decision.

Adam Whitmore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Adam Whitmore Affiliation: Jun. 10, 2026 I do read my reports quarterly and would actually like them monthly. Every six months is NOT often enough. I like to keep my eyes on my investments..

Thank you, Adam Whitmore

Sent from my iPhone

Adeeba Spann — Jun 10, 2026
Subject: S7-2026-15 Comment From: Adeeba Spann Affiliation: Jun. 10, 2026 Hello. My name is Adeeba.

I am a dieitian working for a hospital in Texas. Transparency and right to determination outside of government encroach are cornerstone principle of this administration. As someone who is working to save and invest to assure my future, I find it difficult to image the principles at befitting of this change. Time and time again we see discretion in offered to the world of the elite only with the joint benefit of puppeteering every other aspect our every day lives.

Is transparency just for thse who pay? As someone who pays to invest, believing in the success of these companies, why am I owed so much less knowledge on their outcomes? Companies who sink will be able to have the capital to net even; the other 99% wont. What more defense is needed to them than us?

I hope this message finds its way to an open mind though I am extremely doubtful on the impact a comment as such would leave. I know I shall survive with my mouth slightly above water; however, I

know others shall not. In the same way that I have a responsibility to assure and center on the betterment of the individual, there is a responsibility towards the community at large in supporting all their needs as best as we can. As elected officials, we demand the same.

Best regards,
Adeeba

Adriana Britton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Adriana Britton Affiliation: Jun. 10, 2026 Corporations already have the infrastructure to prepare quarterly reports and AI tools will simplify reporting. Quarterly reporting is a must have for consumer and institutional investors. There are many instances where individual must provide the value of stocks such as for estate tax filing that requires an accurate picture of stock values. The much larger issue will be the lack of confidence from individual and institutional investors in the market if reporting is reduced. The large gap in reporting will allow bad actors a greater chance of not being caught and causing a spiraling effect much like the banking crisis and previous stock market crashes. And, consider this failures will directly be traced to the decision to change reporting under the Trump administration.

From Adriana Britton, marketing coordinator, Portland,OR

Sent from my iPhone

Adrienne Gusoff/BubbyGram — Jun 10, 2026
Subject: S7-2026-15 Comment From: Adrienne Gusoff/BubbyGram Affiliation: Jun. 10, 2026 Please keep reports quarterly. We investors need more transparency not less.

Adrienne
Bubbygram.com

Sent from my phone. Please excuse any strange formatting, misspellings, or weird autocorrects. I DO know the difference!

Aggie Austin-Guyer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Aggie Austin-Guyer Affiliation: Jun. 10, 2026 The quarterly reports to investment holders provides the frequency needed to make the best decisions regarding our investments. To change that to semiannual would be a detriment to the individual, as we would have less timely info to gauge our needs.

Agnes Austin-Guyer
Sent from my iPhone

Aimee Agee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Aimee Agee Affiliation: Jun. 10, 2026 Stop trying to ruin America. Report as you should.

Sent from my iPad

AJ Soracco — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: AJ Soracco Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Do not remove quarterly statements. I need them to make my retirement savings decisions.

AK Miles — Jun 10, 2026
Subject: S7-2026-15 Comment From: AK Miles Affiliation: Jun. 10, 2026 This is a terrible policy for investors not within a tight circle. Its important to remain transparent in reporting or it's useless. Breeds instability and lack of faith in the markets. Likely to increase corruption and lack in accountability.

A.K. Miles

Alan Beck — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alan Beck Affiliation: Jun. 10, 2026 YOU already ALLOW POLITICIANS & CORPERATIONS to BREAK THE LAW BY INSIDER TRADING & DO NOTHING!!! STOP ALLOWING CRIMINALS TO PROFIT!!!

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alan cohen — Jun 10, 2026
Subject: S7-2026-15 Comment From: alan cohen Affiliation: Jun. 10, 2026 Keep the playing field LEVEL

Sent from my iPhone

Alan Fann — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alan Fann Affiliation: Jun. 10, 2026 Quarterly is important, as things can change significantly over three months. Imagine how much significance would be erased into undetectability on a compression and suppression timetable -
it would take way more copy to explain trends etc., on a six month basis, while three months is more digestible.

Yahoo Mail: Search, Organize, Conquer

Alec Milnes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alec Milnes Affiliation: Jun. 10, 2026 I am a Border Patrol Agent with a significant amount of my net worth invested in the stock market. Nothing about this new

rule change benefits the general investing public, this is solely to the benefit of corporations and people with insider knowledge. That is unconscionable. The game already feels rigged. Please don't make it worse.

-Alec Milnes

Alessandro Machi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alessandro Machi Affiliation: Jun. 10, 2026 I like the idea of a six month window so Companies are not constantly pressured to produce results every 3 months. However, Please figure out how to make sure that insiders don't benefit from a longer window that outsiders are not privvy too.

Alessandro Machi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alessandro Machi Affiliation: Jun. 10, 2026 I like the idea of a six month window so Companies are not constantly pressured to produce results every 3 months.

However, Please figure out how to make sure that insiders don't benefit from a longer window that outsiders are not privvy too.

-Alessandro Machi
Los Angeles, CA

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alex marano — Jun 10, 2026
Subject: Comment on S7-2026-15 From: alex marano Affiliation: Jun. 10, 2026 Quarterly reports, the current method, is best and should remain the rule. I vote and remember, s/Alex Marano, New York, NY.

Alex S — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alex S Affiliation: Jun. 10, 2026 As an investor, market analyst, and financial stakeholder, I strongly advocate for the preservation of mandatory quarterly earnings reports (Form 10-Q) for all publicly traded companies. Reducing reporting frequency to a semi-annual schedule would create dangerous information vacuums, increase market volatility, and disadvantage everyday retail investors.We petition to maintain quarterly reporting based on these critical principles:Ensures Market Transparency: Frequent disclosures prevent corporate management from hiding operational downturns or financial instability for six months at a time. Protects Retail Investors: Institutional investors have private access to alternative data channels. Regular, public quarterly reports level the playing field for individual, everyday investors.Reduces Market Volatility: Smaller, predictable information updates every 90 days prevent massive, destabilizing stock price shocks that occur when six months of data are dumped at once.Lowers the Cost of Capital: Robust transparency builds deep market trust. High trust directly translates to lower borrowing and capital costs for companies.Enables Swift Accountability: Quarterly updates allow shareholders to spot poor executive decisions early and pivot before significant capital is wasted. Frequent, structured financial disclosure is the bedrock of market integrity. I urge regulators to reject

any proposals to weaken the current quarterly reporting standard.

Alex Schaefer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alex Schaefer Affiliation: Jun. 10, 2026 Dear members of the SEC: I am very much against changing the requirement of corporations reporting from quarterly to semiannually. The quarterly reports are vital to seeing the trajectory of the company sooner rather than later, allowing for better decision-making for investors.

Regards,
Alex Schaefer
1478 Diamond Head Dr
Decatur GA

Alex Schaefer
404.557.8783

Alexa Rivera — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alexa Rivera Affiliation: Jun. 10, 2026 My name is Alexa Rivera. As a Marketing Manager who is heavily invested in the market, I believe allowing publicly traded companies to hide poor financial results for up to six months undermines transparency and prevents investors from making informed decisions based on accurate, timely information. It also increases the risk of market manipulation, insider advantage, and sudden stock price shocks when the concealed information is eventually disclosed.

Alexandra Engle — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alexandra Engle Affiliation: Jun. 10, 2026 Alexandra Engle, retired.
The swamp is clearly running rampant. Americans are paying taxes that corporations should be. We can't afford for corporations to have even less transparency. They should be reporting monthly in this day and age of computers, not looking for ways to reduce the required reporting.

Alexandra Kidd — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alexandra Kidd Affiliation: Jun. 10, 2026 We deserve to know how are investments are doing with quarterly reports not 6 months blackouts

Leigh Kidd
Teacher

Alice Rohrssen — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Alice Rohrssen Affiliation: Jun. 10, 2026 Alice Rohrssen: stock holder in various companies. I need the information from QUARTERLY REPORTS, to keep an eye on when to buy or sell the stocks in my portfolio.

Alice R

Alisa Gass — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alisa Gass Affiliation: Jun. 10, 2026 Christopher and Alisa Gass, Federal BOP Counselor.

Any interruption to our savings and TSP will obliterate our future and retirement. Based on our understanding and research, semi-annual reporting will negatively impact the US Market and make the majority of Americans lose money. I bet you also have money invested in the market. Do you want it to keep accumulating? Or do you want to lose 40% of your assets? Do not follow through with semi-annual reporting.

If quarterly reporting is harder for companies and the SEC….create more jobs!! This is what we need.

Leading investors are warning against this change.

Vote NO to semi-annual reporting. And keep the quarterly reporting that has proven to be healthier for the US economy.

Thank you,

Alisa and Christopher Gass

Alison Farraher — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alison Farraher Affiliation: Jun. 10, 2026 My name is Alison Farraher and I'm a Registered Nurse. Please stop putting the billionaires first. Consider those of us who are working everyday, sacrificing our time, energy and in some cases our literal bodies. We work all our lives and scrimp and save, giving up dinners out and vacations to save for our retirement. To hear that the SEC is willing to change the rules for companies making it easier and less risky for them to make money and more risky for the actual backbone of the country (human beings) to safely invest… well , I guess I'm not surprised. I guess I'll just work until I die while you enjoy your yachts. Happy dystopia!

Regretfully yours,
Alison

Sent from my iPhone

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alitadit — Jun 10, 2026
Subject: S7-2026-15 Comment From: alitadit Affiliation: Jun. 10, 2026 Please continue the quarterly reporting and maintain fairness in the market and on Wall Street!

Sent from my Galaxy

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alitadit — Jun 10, 2026
Subject: S7-2026-15 Comment From: alitadit Affiliation: Jun. 10, 2026 Please continue the quarterly reporting and maintain fairness in the market and on Wall Street! Alita Ditkowsky

Sent from my Galaxy

Allan Joy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Allan Joy Affiliation: Jun. 10, 2026 Allan Joy, Retired, NO WAY should public companies move away from quarterly reporting.

Respectfully,

Allan Joy
(737) 376-2699 mobile
allanrjoy@outlook.com

Allen Frechette — Jun 10, 2026
Subject: S7-2026-15 Comment From: Allen Frechette Affiliation: Jun. 10, 2026 Leave it alone

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Allison Kerlin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Allison Kerlin Affiliation: Jun. 10, 2026 Quarterly is the only way to transparency and protect stakeholders who all or major parts of the business. Period.

Regards,
Allison Kerlin
Allison.Kerlin@gmail.com
267-980-6816**
**I also accept text messages
Connect with me @ www.linkedin.com/in/allisonkerlin

Allyson Every — Jun 10, 2026
Subject: S7-2026-15 Comment From: Allyson Every Affiliation: Jun. 10, 2026 As a retired pensioner and very small investor, I strongly condemn this terrible piece of bad faith legislation. It is larded with many direct & indirect attacks against average Americans, as investors, current and future retirees, holders of 401(k's)and similar investment instruments, pension fund managers & participants—and foreign investors in the US and world economies.
Responsible, wise investing requires solid, accurate, timely information and knowledge about actual current corporate performance and challenges.
For all the downsides of corporate "quarterly thinking,"this proposal is a bad faith, unfair attempt to allow companies to shield their actual performance from investor scrutiny to just twice-a-year reporting. It puts average investors and fund managers at a serious disadvantage.
At present, there is already flagrantly —even boastfully—demonstrated market manipulation being committed by those in-the-know "friends and family" making dramatic portfolio changes in the hours prior to abrupt major government decisions and actions. Even worse, we fear there are no federal "cops on the beat" currently prepared to act unless Congress or another administration sees to it.
People have invested in the US economic and monetary system because it's been perceived to be essentially kept on the level due to fair and proper laws, regulations and justice. This proposed legislation would further damage that perception (and reality) even more. Please stop this legislation from moving forward.
Sincerely,
Allyson Every
23 Winding Way
Rockland MA 02370
allyson.every@gmail.com

Alyson Callaway — Jun 10, 2026
Subject: S7-2026-15 Comment From: Alyson Callaway Affiliation: Jun. 10, 2026 The public has a right to know and a stock holder has even more right to know what is happening inside the company.

The regulations have to stay intact because if you wait 6 months in today's fast information environment that is too long and too much can happen that affects the company and the market environment.

I think that monthly reports should be required because so much happens in a month in the world that more information is better than less information.
Sent from my iPhone

Alz A — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Alz A Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Yet again you're throwing the public under the bus. With what your doing now only insiders can predict markets, the public loses and the big companies win. Not a good move for the public. Throwing them under the bus

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Amanda Ballenger Harrison — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amanda Ballenger Harrison Affiliation: Jun. 10, 2026 Quarterly is doable longer is not. I'd actually like monthly reports.

Sent from my iPhone

Amanda Mathews — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Amanda Mathews Affiliation: Jun. 10, 2026 Do not do this to the people. This is going to hurt people.

Amanda Mathews, SR. Account Manager salesElement LLC tel 646.837.0767 x14 www. saleselement.com
1 Blue Hill Plaza, Lobby Level, Studio 1509, Pearl River, NY 10965

Amanda Vu — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Amanda Vu Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

please keep the quarterly requirement to have disclosures published for the public. It helps me as an investor and as a consumer of these products/businesses make informed decisions.

Amanda Wolters — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Amanda Wolters Affiliation: Jun. 10, 2026 Wolters Family Arizona
Real estate, technology sales, and social media / radio.
We need more transparency, not less. Stop trying to hurt the little people.

Amanda Wolters

Loveford22@aol.com

Amber Bright — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amber Bright Affiliation: Jun. 10, 2026 Don't do this.

Amber Bright
Vonore, TN

Amber Bright — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amber Bright Affiliation: Jun. 10, 2026 Stay at home mom, small business owner for electronic repair, this matter because I do not agree with private/closed doors. Keep it public.

Amber Bright
Vonore, TN

Amber Fruhling — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amber Fruhling Affiliation: Jun. 10, 2026 People deserve to know what's happening with their money as often as possible. Anything longer than quarterly is unreasonable. Semi-annual updates aren't meant to improve anything other than for people in the know up top.

Sent from my iPhone

Amber Fruhling — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amber Fruhling Affiliation: Jun. 10, 2026 People deserve to know what's happening with their money as often as possible. Anything longer than quarterly is unreasonable. Semi-annual updates aren't meant to improve anything other than for people in the know up top. This matters to me because people deserve to have agency over their decisions.

Amber Fruhling
Teacher

Sent from my iPhone

Amy & Robert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Amy & Robert Affiliation: Jun. 10, 2026 Hiding anything implies shady practices. Why hide… unless you don't want the unvarnished truth to be known?!?

Sent from my iPhone

Amy Doyle — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Amy Doyle Affiliation: Jun. 10, 2026 Amy Doyle, Technical Project Coordinator, Petersburg Virginia. Please don’t go back to the old ways of semi-annual reporting. I cannot afford to lose up to 1/3 of my retirement! I’m already at risk of losing SS, or a good portion of it, that I paid into all my life! Sincerely, Amy Doyle

Kind regards,

Amy Doyle

Amy Myrtue Nelson — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Amy Myrtue Nelson Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please continue to require quarterly reports.
Things are so corrupt in this country already. You need to be careful with the retirement funds people have saved. Rules were put in place to prevent another stock market crash. WE don't need to relive 1929. You need to protect small middle class investors, not the inside traders. Quarterly reports allow me to decide when it is time to sell an investment.

Amy Pasternack — Jun 10, 2026
Subject: File No. S7-2026-15 From: Amy Pasternack Keeping reporting quarterly matters more now than it ever has before. It's already been more than evident that the current administration has already had far too manunfair advantages! I am a civil servant with an Associate Degree in accounting, Unfortunately, my current position has little to due with my degree and I am still paying for it. The working people need to have access to the information that can help us to make the most of our hard earned money so that we can hope to retire with some degree of relief that our money be there for us. Amy Pasternack, Office Assistant II

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amy umpleby — Jun 10, 2026
Subject: Comment on S7-2026-15 From: amy umpleby Affiliation: Jun. 10, 2026 Please do NOT change reporting rules! We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of their life savings. I am an "ordinary investor," I am a law abiding Ameican who has saved and paid off my debts and spent wisely for 60 years. Don't punish me, or threaten my savings, so close to retirement! This rule will hurt people. Don't do it.

Amy

"The tax which will be paid for the purpose of education is not more than the thousandth part of what will be paid to kings, priests, and nobles who will rise up among us if we leave the people in ignorance."
-- Thomas Jefferson

An Individual Investor — Jun 10, 2026
Subject: File No. S7-2026-15 From: An Individual Investor Subject: Opposing Proposed Rule on Optional Semiannual Reporting (Release No. 33-11414 / File No. S7-2026-15) To Whom It May Concern, I am writing as an independent retail investor to strongly oppose the SEC's proposal to allow public companies to switch from quarterly to semiannual financial reporting. I am a 57-year-old on Social Security Disability. I trade on a strict, limited budget, using platforms like Robinhood to avoid fees. Over the last six years, I have carefully built a portfolio from scratch, contributing $50 to $100 at a time when I can afford it, totaling $9,950 in personal investments. Through careful research, I grew that into a $25,000 valuation, which recently dropped to just over $22,000 due to market volatility. This money represents the most savings I have ever accumulated in my entire life. It is my only retirement safety net, and I do not have decades left to recover from catastrophic market losses. I strongly oppose reducing the frequency of earnings reports for the following reasons: 1. Severe Loss of Transparency: I base my investment decisions strictly on quarterly earnings reports and public company research. Moving to a six-month reporting cycle means I will be operating in the dark for half the year. 2. Exacerbating the Insider Advantage: Wall Street insiders and institutional firms already have an enormous information advantage. Reducing public reporting frequency ensures that everyday investors like me will be the last to know when a company's fundamentals are failing, potentially causing me to lose a substantial portion of my life savings before the public ever learns why. 3. Increased Market Volatility: The market reacts rapidly to global events on 1-month and 3-month intervals. Forcing investors to wait six months for audited financial data will make the market harder to predict, reward short-term speculation, and ultimately drive small investors out of the market entirely. If this rule passes and reduces transparency, the market will become too dangerous for people in my position. I will feel forced to withdraw my money from the stock market entirely. Please do not pass this rule. It further tilts the playing field in favor of the wealthy and strips away the protections that the "little guy" relies on to safely build a future. Sincerely, An Individual Investor

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Ana Ciereszko — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ana Ciereszko Affiliation: Jun. 10, 2026 To hide financial information from investors is criminal. Do not allow this change.

Ana A. Ciereszko Professor Emeritus of Chemistry

Yahoo Mail: Search, Organize, Conquer

Andrea Bloom — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrea Bloom Affiliation: Jun. 10, 2026 Absolutely essential

Sent from my iPhone

Andrea Butterfield — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrea Butterfield Affiliation: Jun. 10, 2026 No. Transparency is essential. Do not hide the figures. Thank you.

Andrea Butterfield

Andrea Lumley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrea Lumley Affiliation: Jun. 10, 2026 Andrea Williams … Retired.
The country has been taken over by corruption, fraud and greed. Please help us keep Democracy. Without it, the country we grew up in is over.,

Sent from my iPhone

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andrea p — Jun 10, 2026
Subject: S7-2026-15 Comment From: andrea p Affiliation: Jun. 10, 2026 We need more transparency- not less!
I am opposed to this!

Get Outlook for Android

Andrew Chase — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrew Chase Affiliation: Jun. 10, 2026 There's too much fraud already. NO WAY!!

Andrew Chase

Sent from my iPhone

Andrew Hartman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrew Hartman Affiliation: Jun. 10, 2026 My name is Andrew Hartman, I'm getting closer to retirement age and I had planned on using my 401k to help fund my retirement. I need my plan to be able to make sound decisions and access info timely from companies. Quarterly reports help them (my plan) and me as a private investor make better decisions.

-Andy

Andrew Miller-Thomas — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andrew Miller-Thomas Affiliation: Jun. 10, 2026 Nonsense. Corporate America needs more transparency not less. We should be discussing monthly reports, not reducing the number of them. This is a pointless change at best.

Andrew Miller-Thomas, Library Administrator

Sent from my iPhone

Andrew Norman — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Andrew Norman Affiliation: Jun. 10, 2026 This is a terrible idea. Less transparency and accountability will probably lead to a massive loss of faith in corporate equities. Please protect your constituents' life savings by rejecting this terrible proposal.

Sent from my iPhone

Andy Gelmers — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Andy Gelmers Affiliation: Jun. 10, 2026 Look at history. Semi annual reports hurt investors.

Sent from my iPhone

Andy Finneran — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andy Finneran Affiliation: Jun. 10, 2026 As an investor with millions in the market I expect quarterly reporting on all my investments. Six months is too long a time in the modern market cycles. Much of the data gathering and the reports themselves could be automated and even done with AI.
There is NO reason to do less reporting.

Thank you,
Andrew Finneran
Private Investor Manager

Andy Sitison — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Andy Sitison Affiliation: Jun. 10, 2026 I am against semi-annual reporting. This will have a negative impact on the average US citizen who is already stretched and struggling to live in the current world. Protect Americans, do not give another open door to the greedy.

Andy Wallace — Jun 10, 2026
Subject: S7-2026-15 Comment From: Andy Wallace Affiliation: Jun. 10, 2026 With fraud and manipulation running rampant, now is the time for more, not less transparancy. Benefits from the move to less reporting roll up to a few institutions but harm most investors. I urge you to reject the request for less reporting.

~Andy Wallace~

Angela Hipp — Jun 10, 2026
Subject: S7-2026-15 Comment From: Angela Hipp Affiliation: Jun. 10, 2026 My 401(k) is money I contributed and I have the right to check that balance whenever I want. I also may need to make changes in how it's invested, I need to have access to what is happening at least quarterly. This is imperative.

Angela McCalla — Jun 10, 2026
Subject: S7-2026-15 Comment From: Angela McCalla Affiliation: Jun. 10, 2026 No hiding the books from the public!!

Angela Ryan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Angela Ryan Affiliation: Jun. 10, 2026 We need and must have quarterly reports to make our changes as needed. That is a necessity.

Angela Yeager — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Angela Yeager Affiliation: Jun. 10, 2026 I support maintaining quarterly earnings reporting requirements rather than moving to semi-annual reporting. Quarterly reporting promotes transparency, market efficiency, and accountability. Investors of all sizes—not only institutional investors—benefit from regular access to financial performance and business updates. More frequent reporting helps reduce information asymmetry and supports fairer price discovery.
While concerns about short-termism are valid, reducing reporting frequency is not the right solution. Long-term thinking can be encouraged through changes to executive incentives, investor communication practices, and guidance policies without limiting access to timely information. Quarterly reporting also provides earlier visibility into emerging risks, operational changes, and shifts in economic conditions. Delaying disclosure to semi-annual intervals could increase uncertainty and volatility by creating larger information gaps.
Public markets function best when investors receive consistent, comparable, and timely information. For these reasons, I encourage the SEC to retain quarterly earnings reporting requirements.
Thank you for considering this comment.

Angela Yeager

Sustainability Professional and Program Manager
Lakewood, OH 44107

Cell: 216-346-5948

“Let Nature be your teacher.” – William Wordsworth

Angie Golleher — Jun 10, 2026
Subject: S7-2026-15 Comment From: Angie Golleher Affiliation: Jun. 10, 2026 Let's keep the corruption down and stop backing the big corporations.

Thank you,

Angie Golleher
Angie G LLC
AngieGllc@gmail.com
503-440-5942

Ann Jones - Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Jones - Smith Affiliation: Jun. 10, 2026 I want to be able to keep a close eye on my retirement funds. Why should we give companies the opportunity to lose or steal our money. Do you check your bank balance regularly?

Ann Smith, retired

Sent from my iPhone

Ann Briggs — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Briggs Affiliation: Jun. 10, 2026 Faith in the stock market world be destroyed by less reporting. Good for insiders, terrible for other investors.
Trump ruins everything

Ann Briggs
Hospital Quality
Long time investor with Raymond James

Ann Carter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Carter Affiliation: Jun. 10, 2026 Quarterly reporting- 6 months is inappropriate and gives inaccurate impression of company stability and risks increase with the lack of transparency.

Sent from Proton Mail for iOS.

Ann Guthrie — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Guthrie Affiliation: Jun. 10, 2026 Cutting reporting to every six months would be a terrible mistake and irresponsible. The SEC has always held a high standard and this move would undercut confidence in an institution that investors depend upon for honest and truthful information about companies. Many years ago I worked for Merrill Lynch as an administrative assistant. I saw first hand how the SEC kept financial consultants and companies in check from illegal activities. This is not the time to lower standards and increase the opportunities for companies to withhold information and coverup less than legal activities.

Please, maintain quarterly reporting for the sake of investors, who depend on the integrity of the SEC.

Sincerely,
Ann Guthrie
Teaching Retiree and Former Administrative Assistant at Merrill Lynch

Sent from my iPhone

Ann Krause — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Krause Affiliation: Jun. 10, 2026 I want to know what's going on with my 401k monthly not twice a year! If anything you should be increasing the reporting periods so we have visibility into our funds.

Ann Proctor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Proctor Affiliation: Jun. 10, 2026 Insiders want this to protect themselves and hurt us-the average citizen. We deserve better! We want reports more often than six months. NO to this!

Sent from my iPhone

Ann Rich — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ann Rich Affiliation: Jun. 10, 2026 This is absolutely horrendous! This is just another way this administration wants to hide the truth from the American people and maybe other countries too! One more way that we are getting
left in the dark while mischievous practices are going on behind our backs! The rich are continuing to get richer while the middle class and the poor are getting poorer. Cur this **** out! We are not stupid!
Ann Rich, Retired, North Carolina

Sent from AT&T Yahoo Mail on Android

Ann Stofflet — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ann Stofflet Affiliation: Jun. 10, 2026 Things are corrupt enough in this country right now. This change is NOT for the benefit of investors, but solely for the corporations. This is a terrible idea! Must be quarterly, or more frequent,
not less! Enough with trying to rip off the little guy to benefit the already wealthy! We didn't invest our entire lives for you to put our retirement at risk and in the hands of these corrupt organizations who are only concerned with their enrichment.

Sent from AT&T Yahoo Mail on Android

Anna Krenzien — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anna Krenzien Affiliation: Jun. 10, 2026 Anna Krenzien, retired. I am on a fixed income like other retired people. My savings has to last at least 25 more years. I keep a close eye on market trends and P and E statements and trends. 6 months is too long to make adjustments to my portfolio.

Anna Marie Dwyer — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anna Marie Dwyer Affiliation: Jun. 10, 2026 Anna Marie Dwyer; Pottstown PA. Manager,Planning/Putchading/Customer Service. Do you see my job title? It’s taken my 32 years to get this far and still I struggle to save for retirement in the not too distant future. Why are you considering going backwards? Who benefits? Certainly not those who are trying to save for the future. This should not even be an option. Please do not make this change.

Sent from my iPhone

Anna Schlobohm de Cruder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anna Schlobohm de Cruder Affiliation: Jun. 10, 2026 This is Anna Schlobohm de Cruder, a dementia doula and caregiving trainer.
I am an almost retired freelancer whose portfolio is going to be my mainstay when I do retire.

The quarterly reports by Public Companies are vital to my understanding and to decisions I make about my future.
We already have massive amounts of insider trading. Losing the quarterly reports gives yet more advantages to the rich and to the powerfully connected.

Please keep the quarterly reports. They help level the playing field for those of us who are interested in our investments.

thank you for your time,
Anna Schlobohm de Cruder,
Altadena, CA 91001

Virus-free.www.avg.com

Anna Woodard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anna Woodard Affiliation: Jun. 10, 2026 As a retired public school counselor, I depend on the QUARTERLY reports to manage my retirement funds. Please don't change this important tool! Anna Armour Woodard. Portland, Oregon

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Anne — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anne Affiliation: Jun. 10, 2026 We don't want a return to the 1950s! Keep SEC reporting on the current schedule.

With the recent sharply increased costs of food, medicines, fuel, electricity, and services already burdening those of us on fixed incomes, we can't sustain further hits to our financial position.

Anne Petry, retiree in southern Illinois.

Yahoo Mail: Search, Organize, Conquer

Anne Andrews — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anne Andrews Affiliation: Jun. 10, 2026 Transparency is of vital importance. I know companies would not accept or operate without access or snalyzing data. This should be prohibited.

Sent from my iPhone

Anne Dvorak — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anne Dvorak Affiliation: Jun. 10, 2026 I'm a retired teacher with a 403b. If this happens, I'll be taking out that money and making the situation public so that others can do the same. Whoopsie, there goes the stock market.

Dr. Joyce Dvorak

Anne LeBlanc — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anne LeBlanc Affiliation: Jun. 10, 2026 Anne Fredrickson. retired RN. This sounds so illegal-so they can steal from you for 6 months unhide. wrong. Retirees have limited funds with inflation going up every year so losing this money is very hard on them.

Anne O'Rourke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anne O'Rourke Affiliation: Jun. 10, 2026 I wish to keep my quarterly reports. As a retired person my stocks are an important source of income. Anne O'Rourke. Retired.

Anne Sterrett — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anne Sterrett Affiliation: Jun. 10, 2026 Anne Sterrett, retired Public School Principal, Panama City Beach, FL
I worked very hard in my caree. Public reporting and accountability were central to my role. I expect no less from institutions in which I have invested my hard-earned retirement savings. Please continue quarterly earnings reports. You owe accountability to your investors.

Sent from my iPad

Annette Spanhel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Annette Spanhel Affiliation: Jun. 10, 2026 Annette Spanhel, Accountant. Keep the reports quarterly! We need the checks and balances.

Annette Spanhel.

Annie Selden — Jun 10, 2026
Subject: S7-2026-15 Comment From: Annie Selden Affiliation: Jun. 10, 2026 I see no reason to change things. More information, not less is needed. I am worried about how this will affect my retirement funds.

Dr. Annie Selden
Las Cruces, NM 88012

Sent from my iPhone

Annmarie A Baldini — Jun 10, 2026

Subject: S7-2026-15 Comment From: Annmarie A Baldini Affiliation: Jun. 10, 2026 Markets move way too fast for this to be considered. It’s like selling a black box. Stop this now. Stick to quarterly reporting. It’s your responsibility.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Hello SEC,
As I retiree in Campton Hills, Illinois , I expect my quarterly statements so that I can plan my investments and disbursements for the upcoming quarter. This way I will always be as up to date as possible to where my spendable income.
Semi-annually reporting by companies is not in consumers best interest in this digital age. Public awareness is in the best interest for all investors in a timely manner.
I am requesting that you vote to retain (KEEP) the quarterly reporting format !

Respectfully submitted on 6/10/2026
Kathleen Kocunik

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Carol A Lapp, Ph.D., retired scientist. Retired folks have enough uncertainty with money management without removing 2/3 of the information from our data!

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 The companies need to report financial information three times a year and follow-up with an annual report for the 4th financial report. The four reports should be required for all corporations listed on any stock exchange located in the USA!
/S/ James Winzeler

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Quarterly reports are necessary

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 We need more investing

information not less.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Nancy Matlack Washington State Retired investor. Regular monthly transparency is the only way to responsibly serve Americans investment needs. Do not go back to 1955 rules! It is criminal hiding data from investours! It only benefits big business and makes us poorer with less in our retirement accounts.

Sent from my T-Mobile 4G LTE device

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Transparency matters in an economy that is ever so quickly losing honesty for every day folks. Keep the reports quarterly.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Keep it a a quarter, every three months will keeps better scale of value.

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 that is a moronic proposal!

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Keep Quarterly Reporting!

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 This was tried previously and proved to be detrimental and unsuccessful. Why change a reporting system that works?

I am Cynthia Davies,Ph. D. Human Resources professional, and this matters to me because I rely on my investments for my positive financial future and getting information on a regular quarterly basis.

Sent from my iPhone
Cynthia J. Davies, Ph.D, SPHR, SHRM-SCP
610.730.0734

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Keep Quarterly Reporting

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Companies should show their books every month like the rest of us have to.

Sent from my iPad

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Too much can happen to a company in a 6-month time frame. These public companies need to be held accountable and continue to report on a quarterly basis.

Jennifer Evans, president of
American Surgical Supply

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 As a senior and a special education teacher I find that monthly reporting is the best way to ensure all is going according to plan. I run a household and live within a budget like most Americans. You should too. Perhaps we should make it monthly since this allows even more transparency. Mary E. Davis M.Ed.

Mary Davis
425-442-8050

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Keep the reporting quarterly. We need more transparency not less.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 DO NOT MAKE THIS UNETHICAL MOVE

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 My name is Chris Buchanan and I am retired. Keep business financial reporting quarterly so investors can more accurately monitor the financial health of companies.

Sent from Proton Mail for Android.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 There goes another safeguard meant to protect the honest working man. I wonder what the GOP pays for good Red Herring ideas?

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Investors need to have quarterly reports available to make sound judgements. Do not allow companies to only report earnings every 6 months!

Carol Soldi-Hall
Retired

Sent from AOL on Android

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Please don’t ruin our investments by limiting reports to twice annually. I can’t take any losses, my investments are small and I’m struggling. Please, I worked hard for my money and retirement. Let’s keep the reports quarterly.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 The only time I suspect companies are up to something is when they wanted to keep information away from me. If you're gonna push for semi annually, I think I'd like to push for monthly. Quarterly is as low as you should go for information sharing.

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Transparency is of great importance to our country and its solvency. If we, as individuals, have to be forthright as taxpayers, so should businesses and corporations.
Amy Kurtz
Retired Teacher
Saint Petersburg, FL

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Jake Theobald
Software Engineer
Dubuque, IA

No, no, no, no, no. Transparency and Information are critical in order to accurately track the financial viability of a company/stock. Less reporting (LESS TIMELY INFORMATION) is bad. This is NOT busy work that we make these companies do. This is critical fianancial information that all stockholders need to be timely and accurate. LESS INFORMATION IS BAD.

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 American wealth is dependent upon open financial results. Not only will returns drop but fewer people will invest. Please do not change reporting to be semiannually.

Thanks,

Julia Zorzi

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Darlene Harrison says this matters to me because SEC is there to protect the public from scams and fraud, not allow it. Who wants to cut down the reporting time? Scammers, thieves, FELONS…. We need more transparency not less … stop letting people in the financial industry steal our hard earned money and start protecting our interests not theirs - that is YOUR JOB!

Sent from my awesome iPad!

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Stand up to The Dumpster and all his corporate cronies!

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 As a retired investor, I follow my holdings at least weekly and rely on quarterly reporting to verify my observations and conclusions. Allowing public companies to go for longer intervals between mandated reporting provides additional opportunity for unwarranted surprises, undisclosed adverse information, internal policy and financial changes, and evidence of mismanagement. As a private investor in a non-public entity, we insist on, review, and advise on monthly reporting at a minimum, and for critical activity periods, this reporting can be weekly.
I strongly request that quarterly reporting for public companies be maintained.

Alex M. Zislin
21 Hereford Drive
Princeton Junction, NJ 08550
609-439-7529
a.zislin@ieee.org

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 José Fernández BUILDING MNGR in NYC
All this will do, is further facilitate already rampant corporate
corruption and lack of accountability.

Jose Fernandez
jose7fernandez@nyc.rr.com
646-479-8733

Anonymous — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 10, 2026 Corporate boards and executives are and should remain accountable to their shareholders. Quarterly reports and public meetings make this barely possible. Quarterly reports are the bare minimum of reporting. Employees report weekly and monthly to their managers and the executives and leadership. Shareholders deserve more frequent, not less frequent, reporting of the productivity and performance of every aspect and hour spent by company executives.

Thank you for focusing on the needs of shareholders.
Gwyneth Robe
Canton, Ohio

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Keep it to 3 months-dont duck with my money

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Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am writing to demand that the SEC not change reporting for public companies from quarterly to every six months. Quarterly data is essential for investors to accurately assess the data on market and corporate trends and changes. Investors deserve transparency - delayed or obscured negative news is not acceptable. Additionally, the proposed rule risks market volatility. Volatility risks retirement income for millions of Americans who are already financially stressed under the current administration's reckless fiscal policies.
Maintain current quarterly reporting.
Thank you.
Fran Cilella
Holland, MI

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 My name is Denise Adams and I'm retired. I depend on quarterly statements for my investments because it helps me to know how and why I need to control or possibly contribute towards one investment over another. I truly believe knowing my quarterly returns makes me feel more financially secure and confident in my investments. Companies get enough breaks and I believe it will help prevent fraud more so than biannual returns.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am writing to respectfully express my profound conviction regarding the continued implementation of quarterly reporting. This critical regulatory measure serves as an indispensable tool for maintaining transparency and ensuring an equitable environment for all stakeholders. Its consistent application is paramount to fostering accountability and preventing potential imbalances within the governed landscape.

As a resident of Minnesota, my name is Lynda Kobb, and the implications of this policy are of considerable importance to my family and me, as well as to the broader community. We observe its direct impact on the stability and fairness of the system it oversees.

Therefore, I earnestly urge your support for the preservation of quarterly reporting. Its continued enforcement is not merely a preference, but a fundamental requirement for the collective welfare and integrity that we all strive to uphold.

Thank you for your time and thoughtful consideration of this vital matter.

Sincerely,
Lynda Kobb

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am writing to respectfully convey my strong advocacy for the continued mandate of quarterly reporting. This established practice serves as a cornerstone for fostering transparency and accountability across various sectors, which are fundamental prerequisites for a fair and equitable operational landscape.

The consistent provision of timely, standardized information through quarterly reports is indispensable. It empowers stakeholders with the critical data necessary for informed decision-making, promotes a level playing field by preventing information asymmetries, and ultimately reinforces trust and stability within the relevant field. Without such regular disclosures, the potential for unfair advantages and market distortions significantly increases, undermining the integrity of the system for all participants.

As Lynda Kobb, a concerned resident of Minnesota, I can attest to the profound impact that sound regulatory practices have on families and communities. This matter resonates deeply with me and my family, as we recognize its broad implications for fairness and economic stability.

Therefore, I earnestly urge you to cast your vote in favor of sustaining quarterly reporting. Its preservation is not merely a procedural matter but a vital commitment to upholding principles of fairness, transparency, and collective well-being for everyone involved.

Thank you for your careful consideration of this critical issue.

Sincerely,

Lynda Kobb

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Stop trying to undermine systems that work. Leave the reporting period alone and enforce it.
Renilda Marshall, retired and watching my retirement savings.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 This could bankrupt a lot of Americans.

Amy Miller
Physician

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Dear Sir and Madam:
I am a retired consumer and attorney. What is needed here is more disclosure, more transparency, not less. The proposal is ill advised.
Thank you,
A concerned senior,
G. Snyder

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Quarterly reports are even more than important now in an unstable economy. Please keep the quarterly reports.

Best,
Laurie L

Have an amazing day!

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am 71, 1/3 of my income is from my investments. Some of them I manage myself, some I have a financial advisor, but I keep track of everything. I am on a tight budget.
My husband left me 7 years ago, he had 2/3 of our cash assets due to his inheritance. I am 71 and work part time to make ends meet. Seeing the quarterly statements is imperative to my success in investing and trading. Especially in the current financial climate where things can go up and down drastically in a short period of time, the quarterly statements can mean the difference between me losing a lot of money or being able to move things to something less risky.

Please keep the quarterly schedule to allow private investors the information they need to manage their income.

Faith Nielander
Colorado, USA

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am James Abernathy, an institutional investor, affiliated with a group of private equity entrepreneurs based out of Houston Texas. Of course I don’t want to see businesses limit their transparency. I assess my competition by how well they are meeting goals in the marketplace. I use quarterly reporting to make strategic

investment decisions for my personal portfolio. I believe if you allow a couple of Enrons to shake consumer confidence in the markets, we will all suffer financial uncertainty.

Just don't, chalk this up to another bad idea by this administration and move on.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Dave Hall, retired, personal investor. I want quarterly reports to continue for all my investments.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Not a wise idea. It was changed to avoid problems.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Juan Acevedo, design engineer
No to hiding data for 6 months.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Barbara Conrad
No no and heck no. Just more fraud and criminal acts. Quit destroying the good things we have in place. It's an affront to us all to even ask what we think. Srop being part of the problem.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 No, insiders have too much of an advantage already. Keep companies accountable to the people.

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I am against changing the reporting frequency for public companies. Keep it at 3 months (quarterly). The public needs the insight.
-karl
Karl Ginter

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Perfect opportunity to fleece investors with the result of no investment in future business ventures caused by no timely transparency. One reason for quarterly reporting is to help companies to have a measure to manage by. A tool to ensure investors also can measure the health of a company. Making it a longer measure will allow a cancer in a company to become even worse and irreversible.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 No one invested in stock market should be kept in dark for six months while insiders have full access. I'm against this idea.

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 We investors demand quarterly reports. I am tired of market manipulation and dumping of unprofitable companies into publicly held investments. I want to be able to move money as I see, and investors demand good info and quarterly reporting!

Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I'm Jamie Lurtz I don't want to lose my retirement!

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 I'm retired and I believe it should stay quarterly too much fraud happens I don't need my 401k effected in any way.Lillian Wallingford

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 This cannot pass as the impact would be devastating to 401Ks. It leads to fraud and prevents/stalls any and all investigations. Time to protect us regular people. G..Kay Quality specialist.

Sent from my Galaxy

Anonymous — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 10, 2026 Dear SEC,

Timely financial reporting is essential to inform retail investors, which make up an increasing share of total investment in equities. Please keep the status quo - quarterly financial reporting.

Thank you for considering these comments.

Sincerely,
Cameron Jaggard
North Palm Beach, FL
Sent from my iPhone

Anonymous — Jun 10, 2026
Subject: File No. S7-2026-15 From: Anonymous Absolutely not. What possible incentive would I have to continue investing when I do not have the same rights, information, and opportunity to make informed decisions about my money as other players do? Insider trading is illegal for a reason; this is legalizing it. There is not one solid argument in favor of this effort that doesn't fly in the face of fairness and the law.

Anonymous Sole proprietor — Jun 10, 2026
Subject: File No. S7-2026-15 From: Anonymous I rely on my financial advisor to make good investment decisions for me. He relies on timely information in order to make those decisions. Requiring reports only every 6 months would blind all of us as to what is happening in the companies we invest in. A lot can happen in 6 months that could affect the decision to remain invested or to sell. Please don't change this rule.

Anthony Brock — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Brock Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I Anthony W. Brock have had only Minimal Success by being attentive to Quarterly reports. That being said, I would NOT be Succesful at All without the Continual Presence of said Quarterlies. To put it into Perspective, We AS TRADERS, Be it Options, Stocks, MicroTransactions etc. Rely upon these for our own Gains as well as those who Rely upon US! It Goes without saying that to REMOVE them with little to No notification...Is quite Dasterldly and well, Wrong. It Seems as if

there's a More sinister plot taking place here...Maybe, Maybe NOT.
Thats just what it seems...
we will be in the dark and Without crucial Indicators. Heavily being the Moving averages and RSI's.
Please shut this movement down.

Anthony Padilla — Jun 10, 2026
Subject: S7-2026-15 Comment From: Anthony Padilla Affiliation: Jun. 10, 2026 Anthony Padilla, CFE#16810

I have investigated financial statement fraud my entire career. There are no limits to the shenanigans management can play with six months to hide or manipulate financial data. They do enough under the current rules.

This proposed rule makes absolutely no sense.

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anthony reid — Jun 10, 2026
Subject: S7-2026-15 Comment From: anthony reid Affiliation: Jun. 10, 2026 I'm 65 retired cook/chef. I play and teach Taijiquan and based on it's philosophy I have long realized that transparency in our world allows good things to happen.

Those who do not adhere to reasonable transparency do so because they operate in a nefarious matter that isn't good for the whole of us but only for the few. Just suggesting 6mths of darkness is a ploy to accomplish things that allow the few to disenfranchise the many. That in of itself is in uncivilized and sneaky. Sneaky is a bad thing in this construct! Shame on the proposers of this change.

Anthony Reid

Sent from my iPhone

Anthony Silverman — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Anthony Silverman Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Do not remove the public's ability to know where their investments are going. You have an obligation to protect consumers, and the public will remember what you do!

Antonia Escobar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Antonia Escobar Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the

quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Appasaheb T Patil — Jun 10, 2026
Subject: S7-2026-15 Comment From: Appasaheb T Patil Affiliation: Jun. 10, 2026 Keep the quarterly Financial reporting requirement, it helps us monitor the investments in a timely manner.

Appasaheb T Patil

Arifur Rahman — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Arifur Rahman Affiliation: Jun. 10, 2026 Arifur Rahman, Business Analyst, Valley Stream NY
This move should not be implemented as a need for transparency and timely reporting is needed in the digital world we live in. Im

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Arla Prestin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arla Prestin Affiliation: Jun. 10, 2026 Arla Prestin, WI, Retired Elementary Teacher:

In a time of mistrust because of this administration's politics, cabinet and appointees, doing away with quarterly information is ludicrous and dangerous in maintaining accountability and honesty! Keep the quarterly information.

Arlinda Andrews — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arlinda Andrews Affiliation: Jun. 10, 2026 I have been involved in the stock market for many years and it is important to continue with the quarterly reports. Thank you.

Arlinda

Arnold Radner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arnold Radner Affiliation: Jun. 10, 2026 This issue for 3 months reporting is necessary in order to have a timely analysis of portfolio changes.

Dr. Arnold Radner, Physician

Arrow Durfee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arrow Durfee Affiliation: Jun. 10, 2026 We need to know what companies are doing and how they are doing.. Cutting the public out is a form of tyranny. Why do

the wealthy get special privilege? END THE CORRUPTION! Continue with quarterly reporting.

Barbara Durfee retired nurse

Arthur Deich — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arthur Deich Affiliation: Jun. 10, 2026 Quarterly reporting is vital to maintaining transparency between companies and investors. Do not break a system that's working!

Arthur Wallace — Jun 10, 2026
Subject: S7-2026-15 Comment From: Arthur Wallace Affiliation: Jun. 10, 2026 This nonsense must stop! As a taxpayer I am damn tired of being left "holding the bag". This must not happen.

Ashley Hooper — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ashley Hooper Affiliation: Jun. 10, 2026 Absolutely not. If anything there should be MORE transparency. If more people realized that they needed to be more aware and involved in their retirement account investments, and not let some low level analyst control their livelihood, we'd all be better off. Gunning for further blackouts of information only shows that the SEC is looking to do more shady business.

Thank you,

Ashley Hooper
Registered Nurse

P.s. I vote on EVERY proxy for the shares I hold for EVERY company. You can bet I never vote to give the board a raise.

Ashley Pojezny — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ashley Pojezny Affiliation: Jun. 10, 2026 Hello I'm Dr. Pojezny, a family medicine physician. In the best interest of both public and private investors I ask that quarterly reports continue. This is more honest and transparent and helps public investors make more informed decisions. More information helps all and I ask again that reports remain quarterly for the benefit of all and NOT to decrease them to only twice a year.

Sincerely,
Dr. Pojezny
Sent from my iPhone

Ashlyn Gurley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ashlyn Gurley Affiliation: Jun. 10, 2026 I am concerned about the reduced financial reporting cadence proposed by the securities and exchange commission. I am concerned this lack of transparency will lead to (more) self dealing and insider trading. This lack of transparency will lead to a lag in response by the FED and ultimately lead to another recession. Please do not implement this rule.

Sincerely,

Ashlyn Gurley
White Lake, MI

Aspen Marlin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Aspen Marlin Affiliation: Jun. 10, 2026 Our country is being overrun with a few greedy people manipulating the entire system already. Keep the disclosures quarterly so we all have the same opportunity.

Sent from my iPhone

Audrey Ferrante — Jun 10, 2026
Subject: S7-2026-15 Comment From: Audrey Ferrante Affiliation: Jun. 10, 2026 6 months is too long a period of time for reports. Companies need to let the public know.
Audrey Ferrante

Sent from my iPhone

Audrey Webster — Jun 10, 2026
Subject: S7-2026-15 Comment From: Audrey Webster Affiliation: Jun. 10, 2026 Keep the quarterly reports!!

Sent from my iPhone

Austin Thomas — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Austin Thomas Affiliation: Jun. 10, 2026 Quarterly reporting is needed. The stock market is increasingly catering to institutional investors and the common guy is unable to compete. The public at large is already at a disadvantage to big institutions don't further tip the scales in the favor of big money and leave out the folks just trying to build a retirement. Social security collapsing, pensions no longer existent, these new rules that take money from private, single, working people inventors and put it in the pockets of hedge funds and institutions will only serve to widen the wealth gap and contribute to the downfall of American society and the working class.

Ayanna Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ayanna Smith Affiliation: Jun. 10, 2026 I have been investing in both social security + medicare at 7.65% taxes each pay since 1992 and investing in the market since 1997. I work for a nonprofit organization where every 12 months we have to PROVE we are worthy of not being taxed on our net assets (surpluses). Corporations CONTINUALLY prove they need monitoring, regulation and scrutiny on a regular basis just to CHEAT us minimally. This rule change is unnecessary. Corporations saving money is a convenient argument as all they are going to do is CHARGE us more - the very people they SHOULD have a fiduciary responsibility to do their BEST for; when they profit less. Don't change this please, keep the status quo of four earnings reports/quarterly prospectuses. I need for my retirement accounts to stay in tact because our elected representatives are actively sabotaging social security which again, I've been paying into since 1992 - 100% of my wages as I make less than the cap. Thank you.

Ayanna Smith
Director of Finance & Administration

B Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: B Brown Affiliation: Jun. 10, 2026 The financial reports provide vital information for investors and regulators. Cancelling the reports would be a disservice to both US and international financial institutions. The reporting requirements have existed for years, do not place a significant burden on the reporting entities and now represent core information for the markets.

Please address any questions or concerns to the undersigned.
V/r
Byron Brown
Statham GA 30666

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B Gail Edmonson — Jun 10, 2026
Subject: S7-2026-15 Comment From: B Gail Edmonson Affiliation: Jun. 10, 2026 Quarterly reporting is very necessary so financial managers and pension plans can make sound decisions regarding investment of funds. This is not good for anyone except companies with something to hide.
Brenda G Edmonson
Community Banker, retired

B. Gail Edmonson 🦋

Bailey Spencer-Jackson — Jun 10, 2026

Subject: S7-2026-15 Comment From: Bailey Spencer-Jackson Affiliation: Jun. 10, 2026
Transparency. It's what causes us to be able to trust one another. History has proven over and over again that when companies are not properly regulated, they do not behave in the best interests of any but those in the decision making positions and their decisions are not always what is best for investors or the public. We have seen this many, many times.

Transparency helps to keep the playing field level and the goalposts steady.

Quarterly reports give investors and the public time to react. Do not take this from those of us that rely on huge corporations that do not necessarily take us small investors into account and the public to decide if they want to continue patronizing a business, based on their business practices.

Bailey Spencer-Jackson

Barb Ballew — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barb Ballew Affiliation: Jun. 10, 2026 Less information is never good

Sent from my iPhone

Barb Hykes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barb Hykes Affiliation: Jun. 10, 2026 I'm Barb Hykes, a retired contract manager. As a small shareholder in a number of individual companies as well as some index funds, I urge you to maintain the requirement for transparency from companies which seek funding from the public by maintaining the requirement for quarterly reporting. I realize that "major investors" have access to company officials and therefore information that enables them to assess risk, but as an individual, I depend on being able to see performance metrics quarterly (frankly monthly would be beneficial, but probably unrealistic to ask for) to know the risks I'm taking with my money. Thank you

Sent from my iPhone

Barbara Adcock — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Barbara Adcock Affiliation: Jun. 10, 2026 To Whom It May Concern:

Please keep the reporting periods as they are currently! Large corporations have lost the trust of many Americans through being caught in malfeasance, blatant acts of Corporate greed, 'quietly' awarding huge bonuses and compensation packages for executives while workers are underpaid or other questionable practices. Less transparency is definitely NOT the way to help bolster consumer confidence.

Best Regards,
Barbara Adcock
Atlanta, GA

Sent from my iPad

Barbara Allin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barbara Allin Affiliation: Jun. 10, 2026 Quarterly reporting should absolutely not be eliminated. It is the SEC's duty to ensure fair markets for all investors. Elimination of quarterly reporting will only increase insider advantages.

B Allin
Roanoke VA

Barbara De Angelis — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Barbara De Angelis Affiliation: Jun. 10, 2026 Barbara De Angelis. Retired PT. Al I have to live on is Social Security and my IRA. I closely follow my quarterly reports. I can't afford to lose any money and remain independent. The corruption in this administration must not be allowed to impoverish seniors they have no intention of assisting.

Sent from my iPhone

Barbara L Bartnik — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Barbara L Bartnik Affiliation: Jun. 10, 2026 From: Barbara BARTNIK, retired RN, living in Rural Retreat, VA.
To: SEC Board
If you were a business owner, would you be content with getting financial reports twice a year from your bookkeeper or accountant? I wouldn't!
How would you know if you were making a profit or having a loss? How could you make financial decisions without timely, current data? You couldn't! So for investors, this proposed change is ludicrous.
If the Securities and Exchange Commission (SEC) changes the financial reporting requirements for publicly traded companies from quarterly to twice a year, investors will not know how their companies/portfolios/retirement funds are actually performing.
This change does not benefit the investors! It only benefits the companies, because they can hide their poor performance from the public investors and not address issues in a timely manner. The every day investors will be short changed by the companies in their 401K & IRA retirement savings funds.
I am writing to tell the SEC: NO, DO NOT LOWER THE REPORTING REQUIREMENT. The change does not benefit the working men and women saving for their retirement.
KEEP THE QUARTERLY FINANCIAL REPORTING REQUIREMENT!
Sincerely,
Barbara Bartnik

Sent from my iPad

Barbara Stanfield Koehler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barbara Stanfield Koehler Affiliation: Jun. 10, 2026 We live in

a very fast paced world! What can possibly happen in 6 months, more correctly ANYthing could happen in six months time particularly with the advent of AI. Don’t you agree? Would you feel comfortable only looking at your businesses status reports just every 180 days?

Sent from my iPhone

Barbara Welker — Jun 10, 2026
Subject: File Number S7-2026-15 From: Barbara Welker Affiliation: Jun. 10, 2026 Dear Sir or Madam,

My comment on the SEC's proposed change to semi-annual report filing by private companies:

The quarterly reporting rule gives investors, regulators, or anybody else more information to make decisions about each company listed on any exchange, like NASDAQ, S&P 500, or the DOW. Moving to semi-annual reporting makes informed decision-making less effective.

Thank you,

Barbara Welker, Ph.D.
Associate Professor Emerita
Biological Anthropology/Primatology/Behavioral Ecology

Barbara Welsh — Jun 10, 2026
Subject: S7-2026-15 Comment 10q and 10k From: Barbara Welsh Affiliation: Jun. 10, 2026 My name is barbara A Welsh and I am a former federal examiner, with the federal home loan bank of San Francisco, and I am now a retired former loan officer and mobile notary. in 2001 My mother passed away in February. in August 2001 Enron imploded of which we paid over 500000 of federal tax in a worthless asset. On a stock that had absolutely no value at that time. allowing companies to skip reporting on a quarterly basis is a great disservice to all shareholders And anyone else involved in the business. to know whether a business is staying a viable concern we need timely reporting. They already know monthly where they stand and they report to their boards. Filing the 10q and 10k allows consumers, shareholders and the regulatory bodies to do their due diligence.

REQUIRE QUARTERLY REPORTS TO BE FILED.

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barbara white — Jun 10, 2026
Subject: S7-2026-15 Comment From: barbara white Affiliation: Jun. 10, 2026 My name is Barbara White, and I would like to say that in six months a company's outlook could change drastically and investors would be in the dark and unable to make informed investment decisions. Please keep the three month rule.

Barrie McVey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barrie McVey Affiliation: Jun. 10, 2026 Barrie McVey. Retired Forester
Keep it transparent & honest! 99% of Americans are struggling right now while the rich get richer. Filled your own gas tank or bought your own groceries lately? Try it!! We need to know this going on!!

Sent from my iPhone

Barry Swedlow — Jun 10, 2026
Subject: S7-2026-15 Comment From: Barry Swedlow Affiliation: Jun. 10, 2026 This is another move in the fight for more corruption at the expense of the public! Just one question: what will happen to business when people can no longer afford to purchase anymore? We've been on this path on steroids with this misadministration.
😡

Sent from my iPhone

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barry.sharp — Jun 10, 2026
Subject: Comment on S7-2026-15 From: barry.sharp Affiliation: Jun. 10, 2026 Please leave the reporting at the quarterly reporting. Investors need to have current and transparent information before putting their hard earned money at risk.

Barry Sharp

Sent from my Galaxy

Becky Day — Jun 10, 2026
Subject: S7-2026-15 Comment From: Becky Day Affiliation: Jun. 10, 2026 Please don't make retail investors do without the information that helps keep the the playing field level for us. The money is already going to the top at an unimaginable rate. Please don't continue throttlling what's left of the middle class

Becky Day

New Day Sustainability
801 671 6372

Becky Magandy — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Becky Magandy Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
This is crazy! Why would you make it easier for corporations to hide problems while those in control make sure their money is protected but the public-not "in the know" are without any way to determine viability of the company

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Becky Schulte — Jun 10, 2026
Subject: S7-2026-15 Comment From: Becky Schulte Affiliation: Jun. 10, 2026 It us imperative investors be kept informed about companies. Quarterly financial statements allow regular investors to make informed choices with their money. Waiting longer to find out isn't fair to the little guy.

Belinda Lusk — Jun 10, 2026
Subject: S7-2026-15 Comment From: Belinda Lusk Affiliation: Jun. 10, 2026 Having quarterly information about the companies I and our clients invest in is critical to being informed. Six months is TOO long to wait for timely information in our ever increasingly fast changing world. Keep the reporting period to quarterly!

Belinda Lusk
Financial Services Operations Manager

Ben A. Starks — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ben A. Starks Affiliation: Jun. 10, 2026 There is no benefit for investors and this could let companies hide issues for too long . Quarterly must stay.

Regards,

Ben

Ben Kovitz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ben Kovitz Affiliation: Jun. 10, 2026 Integrity in finance, maintained by timely public information, is crucial for keeping America great and prosperous. Please reject SEC Rule S7-2026-15.

Ben Kovitz, Software Engineer

Bennett and Ranae Greene — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bennett and Ranae Greene Affiliation: Jun. 10, 2026 Please protect the American people and keep businesses reporting quarterly. I would find somewhere else to put my money if I couldn't see what's happening with it. Also, big business seems to be getting less trustworthy. Want our trust? Open your books. Ranae Greene, an ordinary citizen.

BENTON CAREY — Jun 10, 2026
Subject: S7-2026-15 Comment From: BENTON CAREY Affiliation: Jun. 10, 2026 I am an 80-year-old man living on investments and Social Security retirement. The light of day is one of the only protections left to me to monitor my future. Traders have proved time and time again that fair regulations is necessary to maintain integrity in the market.
Benton Carey, Retiree

Bernie Belding — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bernie Belding Affiliation: Jun. 10, 2026 My name is Bernie A.Belding, KEEP QUARTERLIES, as is or open up all of them to the public at same time!! Even as it is now there is cheating and insider trading!! Like pelosi and so many others!! Don't be stupid!!

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beth brill — Jun 10, 2026
Subject: S7-2026-15 Comment From: beth brill Affiliation: Jun. 10, 2026 I am a single 68 year old woman who is totally dependent on social security and my 401k savings to live. Please don’t allow big business to hurt little people like me.

Beth Colon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Beth Colon Affiliation: Jun. 10, 2026 This proposed limiting of companies reporting their financials is nothing but a money grab. I have to know how companies are doing every three months in order to maintain my investments. Do NOT allow this change to take place. It is unfair to all the investors .

Sent from my iPhone

Beth Repasky — Jun 10, 2026
Subject: S7-2026-15 Comment From: Beth Repasky Affiliation: Jun. 10, 2026 Beth R - no quarterly reports puts us retirees at a huge disadvantage. I rely on my small 401(k) to meet my monthly bills along with my Medicare. Please continue quarterly reports.

Sent from my iPhone

Beth Ruiz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Beth Ruiz Affiliation: Jun. 10, 2026 This is a really bad idea! Bad for investors!

James Ruiz

Betty Barrett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Betty Barrett Affiliation: Jun. 10, 2026 I feel is is vitally important for investors and retirees managing accounts, to have quarterly reports available. Making timely decisions about our investments is crucial to our economic security. I want quarterly reports to contine.

Betty Hoyt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Betty Hoyt Affiliation: Jun. 10, 2026 Betty Hanlon, retired
This is a terrible idea, the miniscule savings would not compensate for the fraud and abuse this would encourage

Sent from my iPhone

Beverly haynes-Love — Jun 10, 2026
Subject: S7-2026-15 Comment From: Beverly haynes-Love Affiliation: Jun. 10, 2026 I live off my investments! 3 mo reviews are necessary!

Sent via the Samsung Galaxy S20 FE 5G, an AT&T 5G smartphone
Get Outlook for Android

Beverly Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Beverly Miller Affiliation: Jun. 10, 2026 Do something for the little guys with investments! Keep info to us on a quarterly basis ! I understand it won't prevent fraud , but the span of opportunity would increase if passed to every six months!

Beverly T — Jun 10, 2026
Subject: S7-2026-15 Semiannual reporting From: Beverly T Affiliation: Jun. 10, 2026 Absolutely not. the ordinary consumer and investor need to know what's going on with these companies and 2x/year is NOT often enough.
Be Thompson, retired

Bill — Jun 10, 2026

Subject: S7-2026-15 Comment From: Bill Affiliation: Jun. 10, 2026 Retain quarterly filing ! Do not blind investors !!!

Sent from my iPhone

Bill Anderson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bill Anderson Affiliation: Jun. 10, 2026 I believe in transparency and feel it's not to much to expect it on a quarterly basis.

Bill Anderson, retired.

Bill Doyle — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bill Doyle Affiliation: Jun. 10, 2026 William Doyle, retired. This matters greatly to me as an investor, because it gives large corporations time to hide revenues and misdealings letting smaller private investors holding the bag while they skate away Scott free.

Sent from my iPhone

Bill Scharfenberg — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bill Scharfenberg Affiliation: Jun. 10, 2026 Cutting the quarterly reporting requirement is an open invitation to fraud, insider trading, and executive malfeasance. I have most of my retirement invested in stocks. I am a retired USPS clerk, and I know how management hides mistakes and bad practices for as long as they can. This change at this time is outrageous.

Sent from my iPad

Bill Sherrill — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bill Sherrill Affiliation: Jun. 10, 2026 Quarterly reports allow all investors to perform more accurate analyses of the performance of an entity in which they may have or wish to invest in. Reducing this reporting requirement in no way benefits the rank and file investor - while simultaneously making it easier for these entities to conceal both positive and negative actions which would have an impact on their value - and by proxy the value of investments. What is the benefit - in layman's terms please - of reducing the requirement of quarterly reporting? If the benefit is to the entity - then it is a disservice to the investors. The SEC should be looking out for everyone with an existing or potential interest in investing. Corporations already have far too many lenient guidelines with which they can dupe those supporting their worth. I am retired. And a good portion of my retirement income is based upon investing. I need all the information I can gather to make the best decisions for me.
And for the record - corporations are not people. Treat them like the businesses they are.

Birgit Burke — Jun 10, 2026

Subject: S7-2026-15 Comment From: Birgit Burke Affiliation: Jun. 10, 2026 I am retired. I am dependent on my retirement accounts to give me quarterly information so I can make appropriate choices with my money. I don't trust corporations not to lie to me if they can make money by doing so. I don’t want to be blindsided. I want quarterly reporting to stay the same as we have had it, and I expect it. If my self-employed friends can manage to pay quarterly taxes, the corporate folks can manage to provide quarterly reports. It’s not a hardship forf them, but it could very well be a serious problem for the rest of us.

Birgit

Bishop Fairing — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bishop Fairing Affiliation: Jun. 10, 2026 Keep quarterly.

Sent from my iPhone

Bishop Fairing — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Bishop Fairing Affiliation: Jun. 10, 2026 Need quarterly reports!

Sent from my iPhone

BJ Amini — Jun 10, 2026
Subject: S7-2026-15 Comment From: BJ Amini Affiliation: Jun. 10, 2026 Please Ditto Bruce Vaughn’s comments. Respectfully BJ Amini

Bruce Vaughn commented: I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
facebook.com

https://www.facebook.com/share/198HCDfNDa/?

Sent from my iPhone

Bob Frederick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bob Frederick Affiliation: Jun. 10, 2026 We the people have a right to know, a right to trnsparency. Let the system run as it is.
What are you trying to hide from us ?

Robert Frederick
retired Vet

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bob okeson — Jun 10, 2026
Subject: S7-2026-15 Comment From: bob okeson Affiliation: Jun. 10, 2026 Keep quarterly

Get Outlook for iOS

BOB Reimbold — Jun 10, 2026
Subject: Comment on S7-2026-15 From: BOB Reimbold Affiliation: Jun. 10, 2026 Robert L Reimbold Sr., Retired, Pentwater, Mi. I reserve the right to fire any investment manager at any time their results are not consistent with the DJIA or S&P or better. And I can't afford to ignore poor performance for a year. While my portfolio may be insignificant to the money manager and the SEC, it sure as hell isn't to me.

Bob Salhaney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bob Salhaney Affiliation: Jun. 10, 2026 Leave it as is.

Robert Salhaney
Michigan

Bonnie Caldwell-Miller — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Bonnie Caldwell-Miller Affiliation: Jun. 10, 2026 I’m retired and depend on my retirement income to make ends meet. Changing from quarterly reporting to twice-yearly reporting doesn’t benefit anyone. Please leave this alone. Stop meddling with the American public. We’re already struggling. You’re going to force many elderly people, like my grandmother, to live on the streets. We learned our lesson in 1955. If you haven’t heard about that significant financial event, look it up.

Bonnie Caldwell Miller

Bonnie Price — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bonnie Price Affiliation: Jun. 10, 2026 Bonnie B. Price, retired college professor/administrator. I have multiple investments, some are liquid, but others are not. Quarterly statements inform me how well my investments are doing and help me know how to prepare for the future.

Bonnie Van Winkle — Jun 10, 2026

Subject: S7-2026-15 Comment From: Bonnie Van Winkle Affiliation: Jun. 10, 2026 I object to this. Cease and desist!

Bonnie Van Winkle, retired LPN

Sent from my iPhone

Brad Johnson — Jun 10, 2026
Subject: File No. S7-26-18 From: Brad Johnson The move to consider SEC change to issuing quarterly reports in exchange for 6 months reporting. I am determined to go on the record against this action in order to achieve protection for investors, with this change the current investor will be left out of a fair chance at collecting, contemplating and acting on the information which comes by way of these quarterly reports. Governments collect data each and every second of the day and this information although collected only gets made public each quarter. Holding the general public at arm's length from public data information which could have a material effect on decision making perverts the use, intention and purpose of the reports. Not to mention certain government officials and or their proxies may use information collected but not yet reported to pursue, in advance, that should have made public earlier. A clear investment advantage no one should ever have.

Brad Teaford — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brad Teaford Affiliation: Jun. 10, 2026 Virgil Teaford, field services manager. I work too darn hard to not know what is going on in companies I've invested my revenue in. Keep corporate reporting quarterly.

Bradlee Weeks — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Bradlee Weeks Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Retail investors need more transparancy in their investments

Bradley Pattington — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bradley Pattington Affiliation: Jun. 10, 2026 We need the current rules to stay in place. Bradley Pattington, business owner.

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bradspakowitz — Jun 10, 2026
Subject: S7-2026-15 Comment From: bradspakowitz Affiliation: Jun. 10, 2026 First of all, quarterly reporting has been the established norm for decades. There's a reason for this. It allows investors to have a closer handle on where a business is, and potentially wear a business is headed. When it comes to investments, hours, days, and weeks all matter, especially in today's rapidly changing environment. Let me give you an analogy. If you were diagnosed with a serious disease would you want your doctor to say "come back in 3 months, or come back in 6 months and we'll see where we're at then..." If it ain't broke, don't fix it.

Sent from my Galaxy

Brandon Beck — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Brandon Beck Affiliation: Jun. 10, 2026 To the Securities and Exchange:
My view on Rule S7-2026-15
It is important that corporations continue to share their financial data frequently to keep investors informed. Please continue to fight for the individual investors by providing us insight into our investments that we can trust.

Please continue to defend what is right for the American people.

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brandon Hakulin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: brandon Hakulin Affiliation: Jun. 10, 2026 My name is Brandon Hakulin .I am a Marine Corps veteran and also an educator and I fought for this country and I have been investing in it all my life. I wanna keep my savings and I don't want it to be lost. I invested in you, now I ask you to please invest in me. I do not want semi annual reporting. Please represent me as I represented you over overseas.

Sincerely,

Brandon F. Hakulin

Sent from my iPhone

Brandon Swensen — Jun 10, 2026
Subject: File No. S7-2026-15 From: Brandon Swensen As an investment analyst at a buy-side firm that manages both private client and retirement accounts, we rely on the timely availability of information in regards to managing our equity and fixed income programs. A doubling of interim periods between information availability would reduce our ability to manage risk appropriately and ensure the best positioning for clients. We rely on quarterly reports to continue ongoing due diligence on our investment programs and this new rule would hinder our ability to provide top-notch services to our clients. The proposed rule would also increase stock price volatility around reporting periods which would increase complexities when we plan to trade client accounts.

Breanna Stott — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Breanna Stott Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I support the removal of quarterly financial reporting. This causes companies to focus on the next report versus the business. I support semi-annual reporting or annual.

Brenda — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brenda Affiliation: Jun. 10, 2026 Brenda Fuqua
Healthcare Administrator (Retired)
Being on Social Security, makes it imperative that I know quarterly what is happening with my account as it directly affects the quality, health, and longevity of my life.

Brenda Floyd — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brenda Floyd Affiliation: Jun. 10, 2026 We need to know quarterly, especially now when everything is so volatile. The reason this has been done for all of these years are still valid.

Brenda Conway — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Brenda Conway Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Quarterley disclosures help me make informed decisions.Please don't take it away.

Brenda Hampton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brenda Hampton Affiliation: Jun. 10, 2026 I expect the SEC to continue to Report out earnings on the current Schedule leaving investors in the dark for 6 months at a time is just a ploy to shut out the little guys while insiders have extra info to make the best investment adjustments. The field should be level and transparent!

Sent from my iPhone

Brenda McAfee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brenda McAfee Affiliation: Jun. 10, 2026 I have an IRA with 40 years of scraped-together funds from teaching. I value this account, even though it will eventually be taxed out of existence. Please keep the current requirement of QUARTERLY reports from the funds. These papers are my only proof of funds should the internet go black. Please do not reduce the number of reports we receive.

Thank you. Brenda McAfee, LaPlata, MD.

Yahoo Mail: Search, Organize, Conquer

Brian — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 10, 2026 As a part owner of publicly held companies, I need to be sure the books aren't being cooked and every six months will encourage malfeasance. Please don't do this stupid thing, no matter how much the Wall Street crooks pressure you.

Brian & Darin Fitzgerald — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian & Darin Fitzgerald Affiliation: Jun. 10, 2026 Companies have teams and processes, not to mention funds, to do quarterly reporting. I recently worked with an IR team who did this work at a public company. There is no reason to reduce the reporting requirements and all the reasons to continue them quarterly. The average investor deserves this minimal level of insight into a companies performance. Do not reduce the requirements to save them money they don't need to save and should be investing in for ALL of their investors!

Darin Fitzgerald

Sent from my iPhone

Brian : — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian : Affiliation: Jun. 10, 2026 Company books and large financial deals should be more transparent, not less.

The sudden more concentrated news caused by delayed finical reporting, will also lead to more volatile drastic swings in the market.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Brian : — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian : Affiliation: Jun. 10, 2026 Company books and large finachial deals should be more transparent, not less.

The suden more concentrated news caused by delayed fincial reporting, will also lead to more volatile drastic swings in the market.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Brian Bosak — Jun 10, 2026

Subject: S7-2026-15 Comment From: Brian Bosak Affiliation: Jun. 10, 2026 My name is Brian Bosak and my wife and I are recently retired.

We were able to retire before age 60 due to the fact we saved aggressively, in both traditional savings and 401 accounts.

We watch our investments very carefully and the proposed change to 6-month reporting would affect our financial security greatly.

Please, do not change the quarterly reporting requirements.

Sent from my cellphone so please forgive any typos.

Brian Bosak

Brian Laberge — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian Laberge Affiliation: Jun. 10, 2026 I am a 51 year old male with a IRA and I rely on reporting from companies to know how they are doing. Going to every six months makes it way to late to realize the company is not on the same trajectory I thought they were on.

Brian Lowr — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Brian Lowr Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Stop screwing the regular person...companies are providing gradually less and less value for more and more money and then their are the scams. I just wanna live my life without getting scammed and lied to. I don't want to be vulnerable to volatility. I don't want to take risks. I just want something to look forward to when I retire. I don't want to loose it in a volatile IPO on a non profitable company cuz the rules were changed for billionaires.

Brian Pawlowski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian Pawlowski Affiliation: Jun. 10, 2026 KEEP QUARTERLY REPORTING. American needs Transparency

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Brian Schwartz — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Brian Schwartz Affiliation: Jun. 10, 2026 Quarterly disclosure required

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Brian Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brian Smith Affiliation: Jun. 10, 2026 Please keep the quarterly reports it will help keep things more honest imo

Sent from my iPhone

Bridgette Washburn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bridgette Washburn Affiliation: Jun. 10, 2026 Please don't make the situation worse than it already is. People in power (including the President of the United States) are actively using insider trading already and no one is stopping them.

This criminal behavior cannot be allowed to manipulate the stock market further by being allowed to covertly operates half the year without regulation. Stop the corruption now before it's too late and the stock market collapses entirely. Free trade must be regulated in order for it to be a FREE market. By removing quarterly reports, you would further endanger our already threatened democracy and capitalistic system. Do what's best for the system, not the few.

M. Bridgette Washburn 401 K participant

Yahoo Mail: Search, Organize, Conquer

Brigid Conway — Jun 10, 2026
Subject: S7-2026-15 Comment From: Brigid Conway Affiliation: Jun. 10, 2026 This is not right, quarterly keeps the truth available to the public to make informed decisions. Do not allow this to stop.

Bruce Hobbs — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bruce Hobbs Affiliation: Jun. 10, 2026 Hello,

Public companies are all set up to report results quarterly. Changing this to semiannually is not only unfair to the investors, it’s unfair to the companies. The companies may not know for six months that they are running a loss, for just one example. The system now is not broken and doesn’t need to be fixed.

Bruce Hobbs
5250 Waltella Place
Norwood OH 45212-1600

Sent from my iPhone 14.

Bruce Tinkham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bruce Tinkham Affiliation: Jun. 10, 2026 Opens the door for corruption and embezzling.

Bruce Tinkham
Nebraska Elks Scholarship Chair

1035 East 7th Street
Superior, NE 68978
402-879-5267
brucetinkham21@gmail.com

Bruce Vaughn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bruce Vaughn Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Bruce

Bryson Collins — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Bryson Collins Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I just recently got into retail investing and now there is suddenly movement to make it harder for me to do that. I really don't like the sound of whatever the SEC is up to right now. It seems like an obvious way for the rich to pull the ladder up and hurt the little guy. Please don't do this.

Buck B — Jun 10, 2026
Subject: S7-2026-15 Comment From: Buck B Affiliation: Jun. 10, 2026 Every 3 months . or one month!!!

CB Brannon

Bud Graham WTP Eng. Cell 330 289 3415 — Jun 10, 2026
Subject: S7-2026-15 Comment From: Bud Graham WTP Eng. Cell 330 289 3415 Affiliation: Jun. 10, 2026 Keep the reports Quarterly!
Bud Graham

Buzzer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Buzzer Affiliation: Jun. 10, 2026 This is financially

irresponsible, and will enable crime and monetary malfeasance. KEEP QUARTERLY REPORTING!
Respectfully,
Alan Chenkin, MPA
Treasurer, Mutual 19A, Leisure World Maryland (180 units)
516-578-5503 Cell

C denthy — Jun 10, 2026
Subject: S7-2026-15 Comment From: C denthy Affiliation: Jun. 10, 2026 Please continue to keep SEC reporting on a quarterly basis. Six months is too long between reports. Thank you.

C Ulibarri — Jun 10, 2026
Subject: S7-2026-15 Comment From: C Ulibarri Affiliation: Jun. 10, 2026 SEC:

Maintain quarterly reporting for the sake of the individual in the USA. There is no positive reason for a company to keep their finances secret for six months at a time. Please help reduce insider trading. Please help the non-billionaires operate with as much knowledge as possible. Our retirements depend on it.

Thank you. I hope ypu actually read abd pay attention to my letter.

Sincerely,

Catherine Ulibarri, Ph.D.
Professor Wmiriya
Washington Stat University
Pullman WA 99163

C. Sweazy — Jun 10, 2026
Subject: S7-2026-15 Comment From: C. Sweazy Affiliation: Jun. 10, 2026 Another example of cutting out the individual investor This is a bad idea and should not pass.

Yahoo Mail: Search, Organize, Conquer

Cameron Urnes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cameron Urnes Affiliation: Jun. 10, 2026 I'm Cameron Urnes, and I strongly support keeping quarterly reports. Its very important for publicly traded companies to provide regular transparent updates.

Candice Carroll — Jun 10, 2026

Subject: S7-2026-15 Comment From: Candice Carroll Affiliation: Jun. 10, 2026 This is not fair for the average investor. We need more reports more often. I do not agree with this new 6 month window. Leave it at monthly.

Candice
908.358.6738

Carl Newton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carl Newton Affiliation: Jun. 10, 2026 Carl Newton
Former business owner, retired and retail stock investor,

I feel as a retail investor the more info we get the sooner we get it it put us on a somewhat equal footing with the rest of the investment community.

KEEP reporting every qtr, or better yet make it monthly.. if they are doing the right thing it's not hard.. not to mention they not trying to hide info about the business..

Thank you for your attention to this matter.

Carl Newton.

Carl Pirrone — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Carl Pirrone Affiliation: Jun. 10, 2026 Carl Pirrone, New York.
We have all seen how volatile the stock market is. Reporting company earnings or other data less frequently translates to less reliable data for stock holders to gauge a company's strengths and weaknesses. This lesson has already been learned in 1955. To repeat this is an injustice to stockholders.

Get Outlook for iOS

Carleen Delap — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carleen Delap Affiliation: Jun. 10, 2026 Accountability please. There is enough deceit happening as it is.

Carleen S. Delap

Carlos Paino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carlos Paino Affiliation: Jun. 10, 2026 We can't let companies cook the books and having them not have to report for half-a-year at a time is a horrible idea.

Carlos Paino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carlos Paino Affiliation: Jun. 10, 2026 We can't let companies cook the books and having them not have to report for half-a-year at a time is a horrible idea.

Carlotta Richardson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carlotta Richardson Affiliation: Jun. 10, 2026 Carlotta Richardson, retired, would like you to know that she feels it is wrong to cut the reporting periods in half for investments. It leaves way too much time before a common person can respond to changes in the outlook of an investment. Please don't make that change. copy@keepitquarterly.org4

Carol Vanore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carol Vanore Affiliation: Jun. 10, 2026 Stop the pandering to the ultra rich and corporations! DO WHATS BEST FOR AMERICAN CITIZENS!!

Sent from my iPad

Carol Crawford — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carol Crawford Affiliation: Jun. 10, 2026 This a bad idea and unfair on so many levels. When you apply for major loans and us these statements to qualify it will slow the economy because lenders often want to see 4 consecutive statements. That alone will take 2 years. My husband & I are one couple in this position. Carol Crawford RN(retired)

Sent from my iPhone

Carol Davis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carol Davis Affiliation: Jun. 10, 2026 Quarterly reports keep companies mindful of their stock holders. And vice versa.

Sent from my iPhone

Carol Tavares — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carol Tavares Affiliation: Jun. 10, 2026 The more transparent the better.

Carol Tippery — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carol Tippery Affiliation: Jun. 10, 2026 I would,prefer monthly reports however quarterly reports will have to suffice. Since this is my retirement income I deserve

reports as frequently as possible so I know where I stand and and correct errors in a timely manner

Carol

Carole Beckham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carole Beckham Affiliation: Jun. 10, 2026 We need more disclosure than less. This action makes us think you have something to hide.

Sent from my iPad

Carole Beckham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carole Beckham Affiliation: Jun. 10, 2026 We need more disclosure than less. This action makes me think you have something to hide.

Sent from my iPad

Carole Markin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Carole Markin Affiliation: Jun. 10, 2026 Do not revert to reporting twice a year as we had from 1955 to 1970. Returns will be worse and small investors like me will lose much of my savings. I am a single female in my late 60s who has worked in media and finance, as an executive, producer, investment banker at JPMorgan, and principal and co founder of a roll up start up. I have degrees from Harvard, American Film Institute and UCLA Anderson business school. I am a published author, funded artist and screenwriter.

Sent from my iPhone

Carole Mathieu — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carole Mathieu Affiliation: Jun. 10, 2026 What the hell??? This is a step in the wrong direction for our citizens. We need MORE transparency to curtail grift and fraud, not LESS! (Or maybe that's the goal of proponents of this action??)

Susan S Nettleton (R), and
Carole E Mathieu (D)

Carolyn Fleischner — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Carolyn Fleischner Affiliation: Jun. 10, 2026 This SEC is doing whatever Trump tells them to do! Laws on disclosure quarterly helps investors know when a company is profitable or struggling! The laws & rules of 1955 prove investors & everyone's IRA's are being DECEPTIVE! This SEC has failed to do its duty to protect Americans Rights to know!

Sent from my iPhone

Carolyn Maduza — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carolyn Maduza Affiliation: Jun. 10, 2026 No way! Worked for a two public companies. Critical that earnings continue to be reported quarterly and give guidance.

Carolyn Overman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carolyn Overman Affiliation: Jun. 10, 2026 The very minimum should be quarterly..

Carolyn Overman
Retired but holding

Carrie Da Silva — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Carrie Da Silva Affiliation: Jun. 10, 2026 I am writing to express my strong opposition to any measures that would make it easier for corporations to withhold information from investors. Transparency is essential for consumer protection and for ensuring that all publicly held companies remain accountable to the public.

This issue is of great personal importance to me, as a significant portion of my finances and retirement accounts depend on accurate corporate accounting. Investors require the same level of information as company insiders to make informed decisions. Facilitating the concealment of information only benefits corporations at the expense of everyday investors and increases the risk of market manipulation.

I urge you to uphold rigorous reporting standards to ensure a fair and transparent financial system for everyone.

Best regards,

Carrie Da Silva
Senior Software Engineer, IBM, San Jose, CA

Carroll O'Brien Loomer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Carroll O'Brien Loomer Affiliation: Jun. 10, 2026 I am retired & believe that everyone should have quarterly reporting & no one should be except from paying taxes, especially the president & billionaires.
MC Co

Sent from my iPhone

Cary Campria — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cary Campria Affiliation: Jun. 10, 2026 Hello, my name is Cary Campria, I am an Office Manager and I don’t agree with changing reporting to every six

months. It’s our hard earned money and we need visibility. Keep quarterly. Actually even monthly!

Sent from my iPhone

Cassie Anderson — Jun 10, 2026
Subject: File No. S7-2026-15 From: Cassie Anderson Please keep the current reporting requirements in place.

Cat Dodd — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Cat Dodd Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
This is a wrong move. We need the information so companies don't receive the public about their Financials. If oversight is taken away, no one will keep them accountable. Please don't take away the quarterly reports. Thank you.

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catherine crum — Jun 10, 2026
Subject: S7-2026-15 Comment From: catherine crum Affiliation: Jun. 10, 2026 As stockholders we have the right to know what is occurring in our investments six months is too long of a time if a reaction needs to be made granted stacks are better when we stay with it for the long haul, but there are times when we need to know that information as quickly as possible. I see withholding that information for six months can lead to a lot of situations that could’ve been stopped when recognized sooner..

Sent from my iPhone

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catherine Ecroyd — Jun 10, 2026
Subject: S7-2026-15 Comment From: catherine Ecroyd Affiliation: Jun. 10, 2026 Transparency is need! Keep quarterly vreports!

Sent from AT&T Yahoo Mail on Android

Catherine Lambeau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Catherine Lambeau Affiliation: Jun. 10, 2026 Public companies should have to show financial records quarterly! There is so much fraud going on it could destroy peoples retirement savings!!!!

Sent from my iPhone

Cathy Deptula — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cathy Deptula Affiliation: Jun. 10, 2026 Continue to mandate

quarterly reporting!

Catherine L. Deptula, DVM

Sent from my iPhone

Cathy Pavlatos — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cathy Pavlatos Affiliation: Jun. 10, 2026 BAs an individual investor, I want to know how my investments are doing. A quarterly status report is essential in determining my positioning and actions going forward. It may save corporate time in preparation, but we all know how things can go south in a month or less. Six month gaps are way too long.

Sincerely,
Catherine A Pavlatos,
real estate investor
self-employed

Sent from my iPad

Cece Schneider — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cece Schneider Affiliation: Jun. 10, 2026 Stop this right now!

Cecelia Dore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cecelia Dore Affiliation: Jun. 10, 2026 George Dore The more we know the better decisions we can make and fraud is more at bay. Trust is imperative!

:) Sent from my iPhone

Cetla — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cetla Affiliation: Jun. 10, 2026 My name is Kyle, I think that this would really be detrimental to the public traders that don't rely on insider info like all of the politicians. We want it to be fair for us retail traders.

CF Kinzer — Jun 10, 2026
Subject: S7-2026-15 Comment From: CF Kinzer Affiliation: Jun. 10, 2026 We have been actively involved in the stock market throughout the last 30 years. We very much appreciate and value the quarterly reports of the companies that comprise our investments. We respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Respectfully,
The Kinzers

Sent from my iPhone

Charla Diane Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charla Diane Miller Affiliation: Jun. 10, 2026 Ridiculous to make such changes.
Please don't

Charles Hancock — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charles Hancock Affiliation: Jun. 10, 2026 This will not help the personal investor whatsoever.
Charles
Building Contractor

Charlie Waldron — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charlie Waldron Affiliation: Jun. 10, 2026 This doesn't PROTECT INVESTORS, it's a loophole to protect scammers from their FAILURES & GRIFT. THEY can quietly divest themselves from losses leaving uninformed shareholders holding worthless shares!!!!

Thank You,
R Charlie Waldron

Charlie Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charlie Brown Affiliation: Jun. 10, 2026 Quarterly reports are an essential part of the economy and should be allowed to continue.

C Harsh Brown

Charlotte Fare — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charlotte Fare Affiliation: Jun. 10, 2026 I check my finances daily! That would hurt tremendously if I had to wait 6 months to see how my IRAs and other investments were faring. This is especially true with so much identity theft (it happened to me) out there now. That is why I check so often.

Charlotte Fare — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charlotte Fare Affiliation: Jun. 10, 2026 I check my finances daily! That would hurt tremendously if I had to wait 6 months to see how my IRAs and other investments were faring. This is especially true with so much identity theft (it happened to me) out

there now. That is why I check so often.

Charlotte E. Fare

Charlotte Vrooman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Charlotte Vrooman Affiliation: Jun. 10, 2026 For the sake of American stockholders: Do not change the current system. We can't watch our investments in the dark!
Charlotte Vrooman
Shareholder

Sent from my iPhone

Cheri Tebeau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cheri Tebeau Affiliation: Jun. 10, 2026 You all need to stop allowing these criminals to keep screwing the shareholders. Just stop it!. Everyone who invests needs to see the financials for their stocks more often than every 6 months. Vote no on this proposal.

Cheryl Bowden-Renna — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cheryl Bowden-Renna Affiliation: Jun. 10, 2026 I am writing to express my concern and dismay at the proposed change in reporting. As an investor saving for retirement , it is crucial to have update , accurate reporting. If this change results in serious market loses, as predicated as possible, you are not only hurting the everyday investor but large scale investors, and as such, the economy as a whole. I urge you to reconsider this proposal.

Thank you
Cheryl Bowden-Renna
Santee, CA

Cheryl George — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cheryl George Affiliation: Jun. 10, 2026 My name is Cheryl George. I am a retired school teacher. Transparency is foundational to trust and integrity. Six months is far to long an interval between financial disclosures. People are entitled to the information about companies they have a financial interest in and need that info in a timely manner in order to make financial decisions for themselves. Quarterly reports have been the gold standard. Consumers deserve to keep this level of reporting I ask you to NOT move to bi annual reports.
Cheryl George

Cheryl Thomas — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cheryl Thomas Affiliation: Jun. 10, 2026 It is imperative that

there is nothing hidden from public view when it comes to our countries financial systems.

Open & honest above all else!

Cheryl Thomas

Cheryl Weiss — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cheryl Weiss Affiliation: Jun. 10, 2026 Quarterly reports are the standard. Why is the SEC even considering changing this to every six months? What are money managers trying to hide from the public? All contributors have a right to be informed how their retirement funds are being managed. It's our money that's been invested and we should never allow them the opportunity to hide for that extended period of time. You would think that AI would make quarterly reporting easier in the future. The SEC members should definitely vote no on this proposal.

Cheryl Weiss, Retiree.

Cherylrose Budd — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cherylrose Budd Affiliation: Jun. 10, 2026 It is part of a democracy that we are able to see and judge what corporations are doing.

Sent from my iPhone

Chia Hamilton — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Chia Hamilton Affiliation: Jun. 10, 2026 Do NOT change the reporting requirements. Too many people are having a really hard time making ends meet currently. You want to make it worse? SHAME ON YOU

Chick Renfrew — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chick Renfrew Affiliation: Jun. 10, 2026 Quarterly reporting is needed so investors can make informed decisions. What is the reason for this?

Sent from my iPad

Chris Berger — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Chris Berger Affiliation: Jun. 10, 2026 Chris b. Please don’t change or alter the current reporting method

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chris bingham — Jun 10, 2026
Subject: S7-2026-15 Comment From: chris bingham Affiliation: Jun. 10, 2026 Quarterly reporting is a minimum! Don’t extend the reporting! There is no reason at all to give these insiders to divest their

stocks before reporting the losses to the public! Continue quarterly reporting!

Sent from my iPhone

Chris Clayborne — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chris Clayborne Affiliation: Jun. 10, 2026 Keep informing people quarterly, otherwise there is room for fraud

Sent from my iPhone

Chris Foster — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chris Foster Affiliation: Jun. 10, 2026 Who feeds you? We The People so we need the grocery list

Sent from my iPhone

Chris Lynn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chris Lynn Affiliation: Jun. 10, 2026 Chris Lynn, Analyst
It is very important to keep these quarterly. Government oversight has gotten worse and worse over the last 40 years. We need better accountability and visibility, not less.

cjsmsg@gmail.com
Happiness is up to you, the world around you does not dictate this, you do.

Chris Olson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chris Olson Affiliation: Jun. 10, 2026 I think this will allow companies to mask trouble for longer, and that will cost the average investor a lot of money.

Chris Olson

Chris Petro — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chris Petro Affiliation: Jun. 10, 2026 This is NOT a good idea. If transparency is not insured and earnings not verified in a timely manner, there is no trusting corporate executives period. Especially when they are compensated with stock options. We have seen this play out too many times before to give any benefit of doubt to corporate America. Thanks for your attention to this matter. Chris Petro, Branch Mgr. DNOW

Sent from my iPhone

Chris Wenner — Jun 10, 2026
Subject: SEC rules From: Chris Wenner Affiliation: Jun. 10, 2026 I have a 7 figure investment portfolio and I want every 10k and 10q published QUARTERLY! OR more frequently if it is required. I understand how to use EDGAR and download these reports. It's important to look at them to see the window dressing corporations do just before the end of the year or end of each quarter. Don't allow these corporations to hide data for SIX MONTHS!

Christa Sloan — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Christa Sloan Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I would support companies and big business more if there were quarterly reports and not so much information remained private.

Christie Culliton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christie Culliton Affiliation: Jun. 10, 2026 Christie Culliton

I don't make a lot of money so I want to make sure I know what's happening with my investment. I think it's important for small investors to receive as much information and often to make educated decisions about their investments.

Christie Culliton

757.610.2931

hello@christieculliton.com
christieculliton.com

Christie Taylor — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Christie Taylor Affiliation: Jun. 10, 2026 What is all the AI for if not to crunch numbers. Keep reporting as it is.

Christina Letts — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christina Letts Affiliation: Jun. 10, 2026 Dear Sec,

I am writing to express my support for maintaining quarterly reporting requirements. It is essential for

shareholders and the public to have regular transparency into company operations and performance.

Best regards,

Christina Letts

Christine Clothier — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Christine Clothier Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
You must release the quarterly numbers so Americans know what's happening so tired of you. People caving in to a complete maniac in the White House. you are failing the people of this country. Correct your mistakes and

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Christine Cook — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Cook Affiliation: Jun. 10, 2026 If you can't be open and honest in your dealings to the public, then you can't be trusted. And the truth always finds you out.

Christine Foglietta — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Foglietta Affiliation: Jun. 10, 2026 This is absolutely unacceptable

X O Chris Sent from my iPhone

Christine Havrilla Soulje — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Havrilla Soulje Affiliation: Jun. 10, 2026 Christine Soulje, Ph.D.
Sr. Director, Product Development
Emalex Biosciences, Inc.

I do not support allowing public companies to file public reports on a semiannual basis, instead of the current quarterly reporting cycle. The financial health and viability of a company should transparent and the best way to assess is through mandatory financial and regulatory reporting. A six month interval is simply too long a period to be blind to the company bottom line. I work in a highly regulated environment (pharmaceutical) and understand the cost of compliance to regulations. However, time and time again we see examples of broken trust with public corporation malfeasance. Protect your constituents, keep the quarterly mandatory reporting for all public companies.

Sent from my iPhone

Christine Holt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Holt Affiliation: Jun. 10, 2026 Chris Holt, Director of Development; This new rule should absolutely not exist. Companies owe the public and their investors MORE frequent transparency, not less.

Christine Littell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Littell Affiliation: Jun. 10, 2026 This is a terrible proposal. Jeep reporting and regulations as they are! Prosecute insider trading!

Sent from my iPhone

Christine P — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine P Affiliation: Jun. 10, 2026 My name is Christine Park and I work in healthcare. I do not want to give corporations more leniency and greater opportunity to commit fraud. I want to be able to protect my 401k. I do NOT support S7-2026-15.

Christine Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Smith Affiliation: Jun. 10, 2026 Are you kidding me? You can't honestly believe this is fair to your constituents. It must not be approved.

Yahoo Mail: Search, Organize, Conquer

Christine Stephens — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christine Stephens Affiliation: Jun. 10, 2026 Christine Stephens, Retired
As a person who does research before considering buying stock, I want to see a company's financials before investing. If companies no longer need to file quarterly reports, I cannot see if there is a financial issue I need to avoid with any given company. This is a bad rule and the quarterly reports need to stay in place.

Christopher L. Holzner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christopher L. Holzner Affiliation: Jun. 10, 2026

Christopher L. Holzner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christopher L. Holzner Affiliation: Jun. 10, 2026 Publicly available information from companies that I and millions of other Americans invest in, is crucial to the success and fairness of financial markets. When pressed internally, companies will tend to hide or suppress unpleasant information. Companies have long-standing systems and staff in place to

facilitate quarterly reporting. Please maintain this reporting schedule for the benefit of all investors. Thank you.

Christopher Holzner
Holland, PA

Christopher Monclova — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Monclova Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please dont eliminate quarterly reports for retail investors. There are no more pensions, we have very little control over the market as it is. The only way to save for retirement are iras and 401k. Iras are self directed and information is necessary to make informed choices. I rely on quarterly reports to make decisions about my investments and retirement accounts. It stacks the deck even more than it is to not have this information.

Christopher Wise — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Christopher Wise Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Do not reduce quarterly reporting requirements to bi-annual. Quarterly filings are one of the few means retail investors have insight into markets. Less transparency invites more fraud and there is already far too much. Retail investors benefit from accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have ready access to data, but the common man will be further disadvantaged without quarterly reporting.

Sincerely,,
C.J. Wise, concerned investor

Christy Berrie — Jun 10, 2026
Subject: S7-2026-15 Comment From: Christy Berrie Affiliation: Jun. 10, 2026 Please keep the quarterly report on going. It makes it easier to keep track of our accounts. Christy Berrie. Home Accountant.

Sent from my iPhone

Chryssie Medellin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chryssie Medellin Affiliation: Jun. 10, 2026 Small investors and people with 401ks need to be able to see the value

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Chuck Kurtz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Chuck Kurtz Affiliation: Jun. 10, 2026 As a shareholder of Pink

Sheet stocks, as well as NYSE stocks, I expected to take additional risk on limited Pink Sheet reporting when I placed the orders to buy. I have also paid dearly for the lack of timely information provided by management.
I did not factor in limited shareholder information risk when buying stocks from the big board.
Please DO NOT allow limited or delayed reporting by companies. There is already a lack of trust at many levels and the proposed change will not improve information transparancy.

Charles Kurtz
Retired Aerospace Engineer

Ciara Ranallo — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Ciara Ranallo Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Don't allow public companies to hide vital information!

Cindy Friday — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cindy Friday Affiliation: Jun. 10, 2026 If reports get cut, companies can do crooked things and my retirement will pay the price. What problem is this trying to fix? There isn't one. Keep the system as is.

Cindy Friday
Sent from my Pixel

Cindy Riley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cindy Riley Affiliation: Jun. 10, 2026 Cindy Riley
Program Mgr

I need to continue to see quarterly infr.

Cindy Sigurdsson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cindy Sigurdsson Affiliation: Jun. 10, 2026 Stop "messing" with OUR MONEY! If you don't report, then you're hiding something! Wow, why does this sound like our national government who just recently said they will only report job, & debt & inflation etc. Once & Not quarterly anymore! So by the time you see what's going on, a whole years gone by! You've got no options.

Circle the Wagons — Jun 10, 2026
Subject: S7-2026-15 Comment From: Circle the Wagons Affiliation: Jun. 10, 2026 As a smaller

investor, this seems abhorrent to me in every manner. I can see no benefit to investors of hiding financial reports for six months except to lower the costs of reporting. Instead, why don't you simply REDUCE the landscape of the details required to be reported in detail, but keep the most important numbers available on the regular timeline of reporting?

Claire Shin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Claire Shin Affiliation: Jun. 10, 2026 Greetings to the Rules Committee and those in charge of overseeing this docket item,

Do y'all want billionaires and businesses to win more behind closed doors and push our society closer to a Purge-esque country-wide riot? This is the domino that would set off that whole chain.

If companies don't have anything to hide, why wouldn't they continue their quarterly reports to remain in compliance? Retail investors and the general public would suffer while C-suite executives and insiders would make deals and shift funds behind closed doors without any oversight.

I left working for Congress pre-pandemic because I felt disillusioned with it all, please don't fail my already low expectations.

Best,
Claire S.
Brookline, MA 02446
Duluth, Georgia 30097

Claire Thomas — Jun 10, 2026
Subject: S7-2026-15 Comment From: Claire Thomas Affiliation: Jun. 10, 2026 Hello, my name is Claire Thomas. I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Claire Thomas

Claudia Hicks — Jun 10, 2026
Subject: S7-2026-15 Comment From: Claudia Hicks Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout my working life, a period of 35 years. I very much appreciate and value the quarterly reports of the companies that comprised my stock portfolio, particularly now that I am retired & dependent on those earnings. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Claudia Hicks
Atlanta, Ga

Sent from my iPad

Claudia Etienne — Jun 10, 2026
Subject: S7-2026-15 Comment From: Claudia Etienne Affiliation: Jun. 10, 2026 Please do not change the SEC reporting period. The goverment is obliged to make sure that fraud is kept at bay, and why would we make it easier for companies to "hide" fraud/fraudulent practices that may be taking place. Keep the protections that we have in place. It is the least you can do. This administration keeps talking about waste, fraud, and abuse, but this would be like taking a step backwards and goes against that message. Walk the walk!!

Thank you.
Claudia Etienne
Concerned Citizen

Yahoo Mail: Search, Organize, Conquer

Claudia Nance — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Claudia Nance Affiliation: Jun. 10, 2026 Claudia Nance, Retired, Texas. This matters to me because I've less than $100K in savings and live primarily on Social Security. The $100K is my only savings. Why wasn't this voted on by American citizens?

Cliff Sanderson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cliff Sanderson Affiliation: Jun. 10, 2026 Moving to twice a year or annually restricts stakeholder's ability to discern if an organization is meeting its objectives, short term. This would hurt startups, reduce transparency & maybe if a business is failing lead to more bankruptcy. I like my quarterly "report card"!!

Clifton Bain — Jun 10, 2026
Subject: S7-2026-15 Comment From: Clifton Bain Affiliation: Jun. 10, 2026 Keep current reporting requirements

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Clint Glenn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Clint Glenn Affiliation: Jun. 10, 2026 Who benefits from this stupid move, besides politicians and the wealthy?!!!

Cody Lamb — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cody Lamb Affiliation: Jun. 10, 2026 I was a Registered rep/ investment Advisor for 33 years before retiring. Quarterly reports are absolutely vital to advisors and their investing clients. Please do not change the quarterly requirements! This is ridiculous!!!

Colin Povey — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Colin Povey Affiliation: Jun. 10, 2026 Stay with quarterly reporting. Numbers do not lie.

Sent from my iPad

Colleen Lewis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Colleen Lewis Affiliation: Jun. 10, 2026 I demand Quarterly reports stay in place , they don't need to change a thing , everytime they change things ot costs the u.s people more ! Colleen M Lewis

Colleen M Lewis

Comcast — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Comcast Affiliation: Jun. 10, 2026 Keep the reporting quarterly.
Patricia A Davis

Sent from my iPhone

Connie Brasier — Jun 10, 2026
Subject: S7-2026-15 Comment From: Connie Brasier Affiliation: Jun. 10, 2026 I want to know how my investments are doing so I can adjust them before losing more.

Mary C Brasier (retired educator)

Sent from my iPhone

Connie Spicer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Connie Spicer Affiliation: Jun. 10, 2026 You know this is BS. Average American Investors create energy around new IPOs, ETFs and the market. Reducing reporting options is a douchy way to hold us at arms length. Staying transparent keeps you and the market on America's good side. Just say no to biannual reporting and stick with quarterlies.

Individual Investor Connie Spicer, Dayton Ohio

Connie Taylor — Jun 10, 2026

Subject: File No. S7-2026-15 From: Connie Taylor Solve the problem, don’t regress to older, worse solutions.

Conor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Conor Affiliation: Jun. 10, 2026 As a working class car mechanic, I would truly appreciate the SEC reporting to remain quarterly. I care about my retirement and sharing less information with me makes it sound like you guys want to hide stuff from me

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Constantine Mirras — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Constantine Mirras Affiliation: Jun. 10, 2026 This proposal is dangerous to the wealth effect to the American people as state in the previous arguments of the article... Less transparency week give certain companies greater liberty and time to hide the facts.

Cori Schwartz — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cori Schwartz Affiliation: Jun. 10, 2026 Cori Schwarz
Retired.
Spouse within 5 years of retirement
Adult child midway through college.

As older parents, we have carefully planned for college and retirement falling within a very close timeline. If the 529 acct for our child's tuition tanks because of twice a year reporting, both his college trajectory and our retirement plans will be severely compromised. If our retirement savings fall as drastically as predicted here, that goal post may also be moved years out. There is no benefit to the general American public to change reporting methods - please keep them on a quarterly basis.

Sent from my iPad

Corinne Zuege — Jun 10, 2026
Subject: S7-2026-15 Comment From: Corinne Zuege Affiliation: Jun. 10, 2026 We are retired and we stay on top of our finances. We want to continue to receive the SEC reports on a quarterly basis.
Corinne Zuege, retired
John Zuege, retired

Warmly,
Corinne

Cory Candurra — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cory Candurra Affiliation: Jun. 10, 2026 Gregory Quist, retired in Coconut Creek, Florida. If it's not broken and you attempt to fix it, then we, the people, have been sold out one more time. "We have met the enemy", said Pogo, "and he is us."

Yahoo Mail: Search, Organize, Conquer

Courtney Logan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Courtney Logan Affiliation: Jun. 10, 2026 Courtney Logan, Legal - it’s bad enough my father had several pensions and yet this is rarely if ever a reality in today’s world. Now our 401ks are survival with some Congressmen talking about cutting Social Security we need FULL transparency on quarterly reports to make sound financial decisions. Please DO NOT approve this measure

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Courtney Washington — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Courtney Washington Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:I'm a DISABLED retired auto worker tied up my retirement account in fraudulent securities MMTLP I NEED TRANSPARENCY I NEED JUSTICE

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cptteresa — Jun 10, 2026
Subject: Comment on S7-2026-15 From: cptteresa Affiliation: Jun. 10, 2026 Absurd that this "rule' change would be allowed -- and we all know why the Republicans are trying to do it. As if Trump's incessant illegal insider trading isnt enough for him and his billionaires.

Sent from my Galaxy

Craig Wesson III — Jun 10, 2026
Subject: S7-2026-15 Comment From: Craig Wesson III Affiliation: Jun. 10, 2026 Absolutely not!! The "rules for thee, not for me" has got to stop!! My name is Craig and Im a small business owner who has had it with corporate and hedgefund powergrabs & lobbying, and also how they gain ownership of public servants(politicans and lawmakers) through election campaign donation bribery. All of this should be illegal for anyone that is paid to represent the people with our tax dollars. Its heresy and should be considered treason against the people of the united states to sell us out for corporate gain.

Craig Willer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Craig Willer Affiliation: Jun. 10, 2026 Keep the reporting quarterly. Those of that are retired rely on those reports to make decisions about our investments.

Craig Willer, Retired

Get Outlook for Android

Cyndie Carlson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cyndie Carlson Affiliation: Jun. 10, 2026 Cynthia Carlson, Healthcare, Oak Lawn, IL. I am for quarterly reporting for greater transparency for investors.

Cynthia Jones — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Cynthia Jones Affiliation: Jun. 10, 2026 Please do not lengthen the time between reports. We need that information.

Cynthia Jones
Auburn Hills, MI

Sent from my iPhone

Cynthia Kinavey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cynthia Kinavey Affiliation: Jun. 10, 2026 We continue to need TRANSPARENCY so continue the more frequent reporting.

Sent from my iPhone

Cynthia Proctor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Cynthia Proctor Affiliation: Jun. 10, 2026 Cynthia Proctor
Retired investor
Salt Lake City UT
I appreciate quarterly statements from all my accounts. It's important for me to review the details as often as possible.
Please maintain the quarterly reporting, it's working and it's important.

Cynthia

D — Jun 10, 2026
Subject: S7-2026-15 Comment From: D Affiliation: Jun. 10, 2026 Please demand that quarterly reporting is enforced. Without it we can expect dishonesty from big companies that are paying little or no taxes
Diane Riemer, retired

Sent from my iPhone

D D — Jun 10, 2026
Subject: Comment on File Number S7-2026-15: Semi-Annual Reporting Proposal From: D D Affiliation: Jun. 10, 2026 Dear Ms. Countryman,
I am writing as an individual investor to express my strong opposition to the proposed rule changes that would allow public companies to switch from quarterly financial reporting to a semi-annual reporting schedule.
As a retail investor, I rely heavily on the timely disclosure of financial information to manage my portfolio, assess corporate health, and make informed investment decisions. Reducing the frequency of disclosures from four times a year to just twice a year will significantly harm individual investors in several key ways: Reduced Transparency: Changes in a company's financial health could go unnoticed by the public for 6 months leading to sudden, volatile market reactions when data is released. Increased Investment Risk: Less frequent updates makes it difficult to accurately price assets, manage risk, or protect hard-earned capital in a rapidly changing economic environment. Information Asymmetry: While public disclosures may decrease, large institutional investors and insiders will always maintain alternative channels to gauge a company's performance. Moving to semi-annual reporting widens the gap between Wall Street and Main Street, putting individual investors at a distinct and unfair disadvantage.
Continuous, reliable corporate transparency is the foundation of market fairness and investor confidence. I urge the Commission to reject this proposal and maintain the current quarterly reporting framework to protect the integrity of our markets.
Thank you for your time and for considering the perspective of individual investors.
Sincerely,
Daniel Dwyer
Stuart, FL

D Piscatella — Jun 10, 2026
Subject: S7-2026-15 Comment From: D Piscatella Affiliation: Jun. 10, 2026 No hiding the books.

Sent from my iPhone

Dale Brunner Technology Services — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dale Brunner Technology Services Affiliation: Jun. 10, 2026 You do this and I'm taking all my money out of stocks forever. I'm not kidding. I don't care if my returns are lower I'm done trusting stocks if this happens. I guarantee a lot of other people will do the same. You screw people and they're going to screw you back. Two can play these games.

Dale Wood — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dale Wood Affiliation: Jun. 10, 2026 They will cheat

Yahoo Mail: Search, Organize, Conquer

Dan Harbit — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dan Harbit Affiliation: Jun. 10, 2026 Dan Harbit, Jr retired business owner and Procter and Gamble retiree. This reporting needs to stay quarterly too many things currently are changing much too quickly and moving this to every 6 months is not at all fair to any investors or the general public! There is no reason to change it and it should be reported quarterly if nothing else to just keep everyone honest! Thanks, Dan Harbit,Jr.

Dan Radawski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dan Radawski Affiliation: Jun. 10, 2026 Maintain quarterly reports. This is disadvantageous for most investors. It does not offer any meaningful savings for corporations. I review quarterly reports to determine my investments and any changes I might make.
D Radawski MD
Investor

Sent from my iPad

Dan Reidenbach — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Dan Reidenbach Affiliation: Jun. 10, 2026 My name is Dan and I am a civil engineer. Quarterly reporting is absolutely necessary for strong financial transparency. America needs to stay the course. Please reconsider for the sake of the America people.

Dan Yavuzkurt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dan Yavuzkurt Affiliation: Jun. 10, 2026 Dan Y, paramedic

I'd like to be sure that my retirement savings aren't destroyed by a company cooking the books for 6 months or more without anyone being able to see what's going on. Why double the amount of time they have to cover up their mistakes? Is it really that much trouble to just tell us the most basic numbers on a quarterly basis?

Dana Dolsen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dana Dolsen Affiliation: Jun. 10, 2026 For affected Seniors who've contributed to a 401(K) over their career, this move to reduce our oversight of our investment is ludicrous and mean. Stop this immediately!

DANA SPAETH — Jun 10, 2026
Subject: S7-2026-15 Comment From: DANA SPAETH Affiliation: Jun. 10, 2026 I appreciate knowing how my investments are doing, even month by month. Six months is too long of a gap for this vital information. Dana and William Spaeth

Sent from my iPhone

Daniel D — Jun 10, 2026
Subject: File No. S7-2026-15 From: Daniel D Although I'm all in favor of reducing paperwork and burdens, I think a minimum quarterly update is appropriate rather than a semi-annual update for the sake of transparency and accountability to shareholders.

Daniel Mays — Jun 10, 2026
Subject: S7-2026-15 Comment From: Daniel Mays Affiliation: Jun. 10, 2026 no no no no

Sent from my iPhone

Daniel Melton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Daniel Melton Affiliation: Jun. 10, 2026 This is just another way tRump is lining his and his friends pockets. Do not support this action!

Daniel Murphy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Daniel Murphy Affiliation: Jun. 10, 2026 I trust the SEC, as much as I trust Wall Street in general. I DEMAND quarterly reports!

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danielle-c — Jun 10, 2026
Subject: Comment on S7-2026-15 From: danielle-c Affiliation: Jun. 10, 2026 To the SEC,

Reporting needs to continue to be quarterly for transparency and for the good of the people/ investors. American's are suffering enough financially, don't make it worse by reducing. We won't forget

Danielle Colligan
Operations Manager
Colorado

Danny Doty — Jun 10, 2026
Subject: S7-2026-15 Comment From: Danny Doty Affiliation: Jun. 10, 2026 That's ok I will roll my 401 k over to something else. I am about ready to take ie all out and turn it into gold .

Sent from my iPad

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danny sollars — Jun 10, 2026
Subject: S7-2026-15 Comment From: danny sollars Affiliation: Jun. 10, 2026 Quarterly reports are needed. Do not change this rule.

DARLENE HASTINGS — Jun 10, 2026
Subject: S7-2026-15 Comment From: DARLENE HASTINGS Affiliation: Jun. 10, 2026 This is BS. You're talking about losing it all in 6 months if you're not keeping up with that company. A miss on projections needs to be quarterly.

Sent from my iPhone

Darrah Halliburton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Darrah Halliburton Affiliation: Jun. 10, 2026 Please keep public reporting quartlerly. This is important for the transparancy of businesses that we are investing in and the ability for the American public to make informed decisions regarding their financial securities. Thank you,
Darrah Halliburton
Central Point, OR

Darrell Adams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Darrell Adams Affiliation: Jun. 10, 2026 I am Darrell Adams, a retired Pharmacist in Maine & have stock investments that will be negatively impacted if companies have more time to make decisions. Stockholder information should be increased not lessened by lengthening reporting time. I would prefer information be given on a monthly basis so it is more current.

Darren Taylor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Darren Taylor Affiliation: Jun. 10, 2026 The reports must be kept quarterly! To change this at this point is pure fraud and grift on behalf of this crooked administration.

Darren Taylor
darrenjtaylor@gmail.com

iPhone: 415-377-3909

Dave Jensen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dave Jensen Affiliation: Jun. 10, 2026 As a small-scale investor, I carefully read the quarterly reports of the businesses in which I invest. Reducing reporting requirements to twice-yearly would make it much harder to evaluate my investments.
David Jensen
Bellevue, WA

Dave Jensen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dave Jensen Affiliation: Jun. 10, 2026 As a small-scale investor, I carefully read the quarterly reports of the businesses in which I invest. Reducing reporting requirements to twice-yearly would make it much harder to evaluate my investments.

Dave Maynard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dave Maynard Affiliation: Jun. 10, 2026 David Maynard, retired. My investor needs to know how businesses are doing. Six months is too long to ignore.

Sent from my iPhone

Dave Ruppel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dave Ruppel Affiliation: Jun. 10, 2026 David Ruppel, data analyst, looking at a sec filing every few months lets me keep tabs on stocks that I'm worried about owning. Why change that? There is no reason.

Dave

Dave S — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dave S Affiliation: Jun. 10, 2026 Quarterly is the ONLY option. Unless you want to make it monthly!

David Murphy — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Murphy Affiliation: Jun. 10, 2026 My name is David Murphy, I am a retired CFO and was responsible for SEC reporting in some manner for > 20 years of my career. Quarterly reporting was an essential discipline for the companies I worked for and was invaluable for financial statement users, including banks and other lenders as well as investors. This

fundamental transparency underpins the US capital markets without which the financial system is weakened.

Thank you for your commitment to maintaining the primacy of the US financial markets.

Regards,
David

David Arroyo — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: David Arroyo Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: we need for the SEac to readily make more information on quarterly business reports/earnings in order for retail investors to make sound and informed decisions around fundamental financial investments. Thanks.

David Ball — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Ball Affiliation: Jun. 10, 2026 This is obvious. The big companies want to fleece their investors ahead of the impending crash from the bad economic policies. You're systemically enabling fraud to pilfer the US stock market if this rule passes. We've had quarterly reporting for my entire life. It's the least the companies can do. If it were up to me there would be continuous ongoing reporting all day every day, every minute of every day, in order to prevent fraud. But quarterly is better than almost never which is what you're proposing. Why is it everyday I wake up and this administration tries everything in their power to make America worse and worse? Nothing good can come from withholding financial information from investors.

David Candler — Jun 10, 2026
Subject: Comment on S7-2026-15 From: David Candler Affiliation: Jun. 10, 2026 I believe companies should be required to report their financial results quarterly. I believe investors will be better informed and will be able to invest their funds more wisely and make the market more competitive

Sent from my iPhone

David Craig — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Craig Affiliation: Jun. 10, 2026 If you do this I moving my entire 401k outside of the USA to truthful markets. This is horrible to allow a company to hide the numbers they know, sell off their shares, then expect the public to have their shares go bankrupt. This is not how money should work. Money is based on math not insider trading!

David Lippe — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Lippe Affiliation: Jun. 10, 2026 In my opinion, once a quarter is not frequent enough! Expanding the reporting frequency to
Once every 6 month is certainly a step too far in the wrong direction.

William D Lippe<>€
Sent from my iPhone

David Loosmore — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Loosmore Affiliation: Jun. 10, 2026 I want the quarterly reports to STAY that way!

David M — Jun 10, 2026
Subject: S7-2026-15 Comment From: David M Affiliation: Jun. 10, 2026 I value quarterly reports. They should continue.

-David

David MacMillan — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: David MacMillan Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Quarterly reports are an essential element for keeping shareholders advised of current company information. Reducing the frequency of this reporting does not serve shareholders or the public.

A company with good governance is already generating extensive internal reporting for its Board, often on a 4 to 6 week cadence. Releasing a subset of that information to the public every quarter is a reasonable requirement to enable shareholders to monitor their investment.

It also ensures information on business health that may be visible to those working in an industry gets timely, broader dissemination to shareholders that are not as close to that industry, helping ensure a level; playing field for all shareholders. This information dissemination goal is consistent with good portfolio management practice of holding a diversified portfolio.

For shareholders, detection and confirmation of an adverse trend frequently requires 2 or more quarterly reports. A semi-annual or annual reporting rate is simply too little, too late and makes timely detection and correction of adverse company outcomes impossible.

Quarterly reports also provide a critically important metric to the public beyond shareholders - quarterly reports help inform broader public policy decisions in government and across the economy.

For all these reasons, I urge the SEC to not reduce the frequency of the current quarterly reports.

David Mann — Jun 10, 2026
Subject: Comment on S7-2026-15 From: David Mann Affiliation: Jun. 10, 2026 Not surprising, just another grifting action by a grifting administration

David Mann
Broker/Realtor
Resolute Realty

David Murdoch — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Murdoch Affiliation: Jun. 10, 2026 To only require companies to report financials 2x per year is wreckless and invites fraud. Companies should continue to report quarterly. You are messing with my family's life savings! Do the right thing for all investors.

David Orr — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Orr Affiliation: Jun. 10, 2026 Can’t believe this is even a thing that’s on the docket. We as a society cannot keep letting this happen without repercussions from the masses. Unless that is your plan, to have. Sorry for your ability to think so small

Sent from my iPhone

David Rivera — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Rivera Affiliation: Jun. 10, 2026 David Rivera Brooklyn NY Higher Education Document Manager

Quarterly is the way to go. Make companies not think about quarterly profit EITHER. The goal for a public Company should be one dollar in profit. No more

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David Ronan — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Ronan Affiliation: Jun. 10, 2026 Stop working for corrupt companies and work for the people! Data centers are going to collapse and they want are retirement to back their Ponzi scheme

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david sallette — Jun 10, 2026
Subject: Comment on S7-2026-15 From: david sallette Affiliation: Jun. 10, 2026 I'm am one hundred percent against less transparency for companies disclosing their revenues to investors. The government is funded by the public to protect the public, not lobbyists and private busi
ness.

David Sallette

David Thom — Jun 10, 2026
Subject: S7-2026-15 Comment From: David Thom Affiliation: Jun. 10, 2026 I have been actively

involved in the stock market throughout the last 8 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

David Thom
Band Teacher
Dubuque, IA

David Wischnefski — Jun 10, 2026
Subject: Comment on S7-2026-15 From: David Wischnefski Affiliation: Jun. 10, 2026 Why tinker with a proven system and revert back to a disastrous failed system!!!

Sent from my iPhone

David Wynn — Jun 10, 2026
Subject: Comment on S7-2026-15 From: David Wynn Affiliation: Jun. 10, 2026 I know the answer to my question but I'm going to ask it then answer it myself. Why would you want to make it easier for companies (Big business) to hide their profitability from regular investors? My answer would be because of more corporate and political greed and favors of payouts for political favors. Playoffs to political parties on both sides of the aisle to fill rich individuals bank accounts at the expense of those people they were elected to represent. Hell will be busting at the seems from all this corruption. I feel so bad for my grandkids.
Respectfully,
David Wynn

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davidlspalding — Jun 10, 2026
Subject: S7-2026-15 Comment From: davidlspalding Affiliation: Jun. 10, 2026 I am David Spalding, a retired accountant. I prepared and signed my name certifying financial results quarterly as well as annually for many years. Hiding financial results from the owners of the company (shareholders) deprives them of full transparency. This can only be to allow bad decisions by management (employees) to hide reality in hopes that maybe the next quarter will see better results. Owners, lenders and regulators will have no ability to monitor and mitigate risk. This isn't a policy, it is a sham to protect those with the most power at the expense of those who's entire retirement savings could be at risk unknowingly.

David Spalding

Davin L — Jun 10, 2026
Subject: S7-2026-15 Comment From: Davin L Affiliation: Jun. 10, 2026 I'm Davin, a software engineer. The SEC quarterly reporting requirements matter to me to ensure I'm updated with company projections on the horizon and progress on objectives with accurate numbers on their books and ledger to back up the rhetoric. Without these quarterly requirements companies would be able to push news that could not be verified for much longer and longer cycles between reports hide poor quality business decisions from investors like me when my investments could be better allocated elsewhere.

Daw Usa — Jun 10, 2026
Subject: S7-2026-15 Comment From: Daw Usa Affiliation: Jun. 10, 2026 SEC already aware of teachery that impacts the Globe: thus betrayal public trust proceeding intentionally knowing abuses your tax paid poisitions/powers. You are personally liable to world of workers, taxpayers direct ib collusion with Corp Fraud mispresentation of daily status schemes, charade as criminals. Prosecute: return tax$ to US Treasury Interest +cost to prosecute for concealment, coverup, collusion, abuse of designated on-the-spot reporting under Charged Constitutional duties betray all impacted. Do Unto Others As It Will Be Done Unto You Yours!

Dawn Hirsch-Gregorio — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Dawn Hirsch-Gregorio Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please continue to have transparency in corporate reporting every quarter. This information is vital for investors and when I make decisions regarding my investments.

Dawn Walker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dawn Walker Affiliation: Jun. 10, 2026 Dawn Walker says .. .This is just another smoke screen that's trying to rip off the American people! Keep it open and current for people to follow.

Yahoo Mail: Search, Organize, Conquer

DeAnn Dent — Jun 10, 2026
Subject: S7-2026-15 Comment From: DeAnn Dent Affiliation: Jun. 10, 2026 It is pure insanity at this point in America to allow the greedy corps to go **un-watched** at all—-much less 6 months at a time. The DAMAGE that could occur is undoubtedly epic and the economy does not need any further fleecing. American citizens demand and deserve more- reporting, representation and rights. We monitor our bills- on time, or WE are punished.
Quarterly reporting is only measure we have of reporting/managing a tricky and volatile marketplace.

At your service,
DeAnn Dent
icloud

Deb Badgley — Jun 10, 2026
Subject: File No. S7-2026-15 From: Deb Badgley The United States have tried this before. It doesn't work as well. We need transparency when so many citizens rely on the stock market for their retirement savings.

Deb Fritzler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deb Fritzler Affiliation: Jun. 10, 2026 Only Crooks hide from people who have trusted them with money.
Trustworthy people do not.
Be Trustworthy.

Deb Fritzler

Deb Robbins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deb Robbins Affiliation: Jun. 10, 2026 Absolutely maintain quarterly reporting. I am a retired nurse practitioner trying to manage financially and to do so I need TIMELY data. To change reporting to every six months is reckless and careless.

Deborah Robbins
Villanova PA 19085

Deb Zahler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deb Zahler Affiliation: Jun. 10, 2026 It is important for ALL to know what is going on. Tired of the secrecy. Keep reporting every three months!

Sent from my iPhone

Debbie Cunningham — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Debbie Cunningham Affiliation: Jun. 10, 2026 We have spent the last 40 years accumulating enough funds for a meager retirement and enough to help our adult children in this insane economy. Most of our Social Security goes to our Medicare insurances. If our portfolio disappears we won't be able to survive or even get buried. Getting jobs after 70...um, you think? What is WRONG with Washington? Seriously, shame on them.

Debbie Elliott — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debbie Elliott Affiliation: Jun. 10, 2026 I am retired. Please keep quarterly statement so that I can adjust my savings investments to cover my retirement expenses

Yahoo Mail: Search, Organize, Conquer

Deborah Johnston — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Deborah Johnston Affiliation: Jun. 10, 2026 We say "no" to changes in reporting from quarterly to semi-annual. Transparency doesn't exist. All investors have are these periodic reports.

Deborah Johnston, Retired, Edmond, OK

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

Deborah Carroll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Carroll Affiliation: Jun. 10, 2026 D. Carroll, retired, and make no changes SEC. I will take it all monies out of the market if you changes the rules. I prefer accountability on a daily, monthly and quarterly basis!

Sent from my iPad
Thanks,
Deb

Deborah Craycroft — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Craycroft Affiliation: Jun. 10, 2026 Deborah Craycroft, Paralegal. Having work with tax attorneys for 35 years I can tell you right now that that is not a good idea. Additionally it allows for stock manipulation and insider trading to occur for longer periods of time than it is already with the regime that is running this country.

Deborah Davis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Davis Affiliation: Jun. 10, 2026 This is not in the best interest of stockholders. I do not see the need for this other than to hide the truth from the public. This has corruption written all over it. This is not necessary nor a good idea.
Regards,
Deborah Davis

Deborah E — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah E Affiliation: Jun. 10, 2026 My name is Deborah and

I'm 72 years old and retired. I am no longer saving for the long haul, with plenty of time ... I need to know the facts now, so I can keep responding in real time. Making the information harder to get or less current can only making it harder on retirees like us.

Deborah FALKS — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Deborah FALKS Affiliation: Jun. 10, 2026 You're encouraging corruption by moving the reporting from quarterly to every six months. The savings would be minimal.

Please act responsibly and keep the reporting requirements QUARTERLY!!

Respectfully,

Deborah Falks

Deborah Fortin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Fortin Affiliation: Jun. 10, 2026 It is important for me to be aware of what is going on with MY money. The quarterlies give me that opportunity much more than biyearly would. Deborah Fortin retired

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Deborah Greene — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Greene Affiliation: Jun. 10, 2026 Im writing to implore you to not change the reporting of my reports. Due to the rapid ups and downs of the market that are currently taking place, it is essential to know what is happening with my accounts as often as possible. Every three months has been the time frame for years. And it should remain as such. 6 months is way too long in the volatile times that we currently are living in with the market and our savings plans. Thank you for our considerations to this. D. Greene, Retired Human Services Worker

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Deborah Limb — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Limb Affiliation: Jun. 10, 2026 Keep visibility to protect investors. In this world, we see constant evidence of fraud, theft and incompetence. Investing groups need to earn their way, strive to add value and provide a win win options to investors. Those that are great, don’t mind being counted. Hiding is a huge red flag when you’re playing around with other people‘s money. We don’t need companies, hiding fraud, theft, and poor performance and dropping gigantic disasters on investors.
Be best in class and show performance.

You drop visibility it drops trust which is already low. The system has not earned its way to be viewed trustworthy. In addition, we live in changing times where the old rules don’t hold up. Waiting six

months makes a dramatic impact on outcomes if you have a poor performing product.
This plan means the insiders get the leap and those waiting, take the hit. Why would you do that?

Find a win-win! Ask yourself not only what you think is fair for the overall companies. Ask also what is fair for the investor.

Deborah Nash — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deborah Nash Affiliation: Jun. 10, 2026 Deborah Nash; Owner; WHY IT MATTERS:
Keep this information coming quarterly!!! It's important to investors like me to understand what's going and potential investments. Public companies need to be accountable for their finances. DO not allow them to go every 6 months; it is much harder to correct course at this larger interval.

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debra czajka — Jun 10, 2026
Subject: S7-2026-15 Comment From: debra czajka Affiliation: Jun. 10, 2026 As investors we should have access to this information quarterly.
Debra Czajka Retired RN

Debra Galassini — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Galassini Affiliation: Jun. 10, 2026 Please continue to require quarterly updates. I rely on information from my accounts to stay aware of my balance, gains and losses to help me better keep my portfolio in check.
Thank you,
Debra Galassini
Chicago, IL 60640

Debra Kuenzi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Kuenzi Affiliation: Jun. 10, 2026 My name is Debra Kuenzi. I am a retired nurse in Wisconsin. There were years that $50 a month into a retirement account was a stretch. We are not rich. We never got profit sharing, stock options or insider information to feather our nest. Companies should not be allowed to hide their info, profits or loss, possible mergers or sales or any info that gives us an opportunity to follow what our investments are doing.

There is more than enough fraud and shady business practices going on already.

Sent from my iPad

Debra Magliano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Magliano Affiliation: Jun. 10, 2026 I want to see what a company is currently doing..not what they did 6 months ago. Wall Street wants me to invest. Wall Street can make a minimal attempt to play fair.

Sent from my iPhone

Debra Metz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Metz Affiliation: Jun. 10, 2026 Transparency is necessary in our business world and government in order to make sure that every citizen is treated fairly and is not taking advantage of some sort of insider trader trading or loopholes.. Normal everyday people like me cannot afford to invest to make lots of money so every dollar counts..! Keep businesses account quarterly..!!

Debra Metz, retired

Yahoo Mail: Search, Organize, Conquer

Debra Sprague — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Sprague Affiliation: Jun. 10, 2026 Quarterly reporting needs to stay. Enough with attempts to keep us in the dark. It horribly undermines trust.
Thank you for considering.
Deb Sprague, retired behavioral health science / social science researcher

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Debra Tomko — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Tomko Affiliation: Jun. 10, 2026 Reporting quartly, prevents theft.

Yahoo Mail: Search, Organize, Conquer

Debra Ward — Jun 10, 2026
Subject: S7-2026-15 Comment From: Debra Ward Affiliation: Jun. 10, 2026 This would clearly be yet another blow to the middle class. It is not difficult or expensive for companies to continue reporting quarterly, and there is no reason that is beneficial to everyone involved to change this rule. I have recently retired, and my anxiety level is constantly rising with the threats to my social security and the insecurity of the economy and my retirement accounts. This move will make it worse for every senior who is now living off of their investments. It is shameful.

Debra Ward
Kansas City, Missouri

Deirdre Byrne — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Deirdre Byrne Affiliation: Jun. 10, 2026 Dear SEC,

The proposed return to semi-annual reporting is a bad idea. Historically, when this was in place,

Americans did not see nearly as strong returns from their investments. In contrast to that period, we have fewer Americans then ever before with defined benefit pensions, and far more invested in the stock market. A reduction in returns could seriously affect the retirement plans of so many of us and strain public resources as retirees go on public assistant. Just don't do it.

Dr. Deirdre Byrne
3914 Mertford St
Kensington, MD 20895

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del — Jun 10, 2026
Subject: S7-2026-15 Comment From: del Affiliation: Jun. 10, 2026 This is more corruption from our government! Investors need quarterly reports, it's the key to making decisions! Stop allowing Trumps oligarchs to control American lives!!!!
Mrs. Del Hunter

Sent from my iPad

Dena Conroy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dena Conroy Affiliation: Jun. 10, 2026 No Don't Go Dark For Six Months, This Should Never Be Allowed, You Must Stop This Before It Starts, I have no job title, 'am very poor in fact Now Stop Ripping Us Off.

Dena Conroy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dena Conroy Affiliation: Jun. 10, 2026 You Must Keep/Retain Quarterly Reporting In Tact, My Name Is Dena L. Conroy And I don't have a job title, 'am very poor really....

Deniece McQuillan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Deniece McQuillan Affiliation: Jun. 10, 2026 We, the people, do not need the money grabbers another a way to hide their financial gains or losses. If it's not broken don't fix it. My husband and I are on a fixed income and our finances are tallied by the I.R.S. if we try to hide money we would be we prosecuted. Companies are not people!
Denise McQuillan
Retired teacher

Deniece

Be Kind to Each Other and Especially to Yourself, You Are the One and Only You.

Denise Mauldin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Denise Mauldin Affiliation: Jun. 10, 2026 My name is Denise Mauldin.

I am a small investor that relies on these reports to determine the value and trust to put in a company. These reports are important.

Do not roll back rules that are for the protection of investors.

Denise B — Jun 10, 2026
Subject: S7-2026-15 Comment From: Denise B Affiliation: Jun. 10, 2026 Semi annual reporting is a bad idea. It let's corporations hide possible fraud and the savings would be negligible and wouldn't come to me anyway. I really on quarterly reporting to make financial decisions. Don't take this away from me and my husband.

Denise DiDomenico — Jun 10, 2026
Subject: S7-2026-15 Comment From: Denise DiDomenico Affiliation: Jun. 10, 2026 Denise DiDomenico Retired My livelihood depends on how my stocks are doing. It’s not extra money at this point in my life. We need quarterly information - not twice a year.

Sent from my iPhone

Denise DiDomenico — Jun 10, 2026
Subject: S7-2026-15 Comment From: Denise DiDomenico Affiliation: Jun. 10, 2026 I depend on my stocks now more than ever because I’m retired. I need quarterly knowledge from the companies. It should NOT be changed to twice a year. Denise DiDomenico

Sent from my iPhone

Dennis Kloepping — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Dennis Kloepping Affiliation: Jun. 10, 2026 I would like my quarterly statements kept quarterly. I am retired and my investment 401k is my only equity. I do have social security but that might be gone.

Regards,

Dennis Kloepping

Dennis Oxley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dennis Oxley Affiliation: Jun. 10, 2026 We need to keep financial reporting quarterly. The effort to do otherwise seems to be basically harmful for ordinary Americans. This is not the time to be taking away from the people.

Sent from my iPhone

Dennis Sells — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dennis Sells Affiliation: Jun. 10, 2026 There is not any benefit for the common investor from this move whatsoever. Hence, it is not needed. The wealthy folks up top should be reporting monthly if not weekly.

Yahoo Mail: Search, Organize, Conquer

Dennis Vigneau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dennis Vigneau Affiliation: Jun. 10, 2026 As a retired CFO of two public, financial services firms I believe this is not in the best interests of investors, public financial markets and other stakeholders. Yes, the quarterly financial reporting is cumbersome and expensive but it explicitly drives companies to accountability and more integrity in financial statements. The US financial markets have become too dynamic and complex to be reducing transparency. Shareholders and investors need more information not less to make the most informed decisions possible. I advocate that this new rule NOT be placed into practice.

Dennis R. Vigneau

Derek Haager — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Derek Haager Affiliation: Jun. 10, 2026 Dont do it!

Diana Gano-Rosete — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diana Gano-Rosete Affiliation: Jun. 10, 2026 Retain Quarterly reporting.
Savings, if any, are nominal,
Investors deserve and demand to track our investments within what suits optimal communication.
This is not a priveledge. this is not an “option”, To move forward on this plan of less clarity is obfuscation, And it reeks of possible “instabilities”, IS THIS A TRUMP THING???

Is it time for the middle class to CASH OUT our 401K accounts, and cut off possible Harder-to-track Market I corrections”?

Hang TOUGH SEC…. Keep fighting the good fight. Times are difficult for working people,

SAFEGUARD the info about our investments made over decades of employment. THXS for reading this.

Sent from my iPad

Diana Rowell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diana Rowell Affiliation: Jun. 10, 2026 Keep adding nails to your own coffin.

Yahoo Mail: Search, Organize, Conquer

Diane Elder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diane Elder Affiliation: Jun. 10, 2026 Dr. Diane Elder. Former corporate manager, university professor, former small business owner, currently retired. Corruption flourishes with time in secrecy. Quarterly reporting helps assure honesty and quite frankly helps a company and its stock holders, investors, and even employees know how their company is doing as well as what. Many voters already feel distrusting and that Democracy and America are for sale. Big business now has a horrible reputation.

Sent from my iPad

Diane Heslin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diane Heslin Affiliation: Jun. 10, 2026 Are you kissing trumps big fat ass? Yes you're available to kiss away people's (not the utterly rich) lives? All you want is more money! When you die, don't you know that you can't take the $$$$$$$$$$$$$$ with you? Greed has taken over the government. Your part of it.

Diane Heslin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diane Heslin Affiliation: Jun. 10, 2026 My name is Diane Heslin. Soooo Trump is making it impossible for the stock holders that are not millionaires to get information? Is that so him, his family and friends can control stocks? What the heeeey? Personally I believe him and his cohorts want to get the middle class broken so they control everything by takeing from us. Sounds like his bed partner are working to be a communist Country. Ain't gonna happen trump. Your days are numbered. November is already turning BLUE. More to come from SANE people. We outnumber you and your tribe. Just watch us vote you and you tribe OUT.

Diane Jordan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diane Jordan Affiliation: Jun. 10, 2026 Do not change, I want and need to see my investments performance quarterly . Each investor has requirements in their

personal life planning this quarterly reports are top resources

Sent from my iPhone

Diane Kenney — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Diane Kenney Affiliation: Jun. 10, 2026 This is wrong. Individual investors as well as fund managers need to have as much information as possible to make sound decisions. People will lose again, just like they did before when they were not required to disclose more often.

Sent from my iPhone

Diane Oneal — Jun 10, 2026
Subject: S7-2026-15 Comment From: Diane Oneal Affiliation: Jun. 10, 2026 As a retired woman who often has to pull from my 401k in this economy I need full access to my account.

Diane

Diane Schrum — Jun 10, 2026
Subject: File No. S7-2026-15 From: Diane Schrum Tired of the big d$ucking $ound TO THE CORRUPT CRIMINSLS AT THE TOP!!Do your job!

Dianne Porter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dianne Porter Affiliation: Jun. 10, 2026 Transparency is key when you trust to invest!!

Dianne Porter
Former business owner

Sent from my Galaxy

Dianne Baskin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Dianne Baskin Affiliation: Jun. 10, 2026 The SEC reports should be submitted quarterly. As someone who is doing self selection to create my portfolio it is imperative the SEC operates with integrity and transparency. Insider trading has run amok in the current political climate and the little guy doesn't stand a fair chance.

Dianne Lafleur — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dianne Lafleur Affiliation: Jun. 10, 2026 Quarterly reports are

the right way to manage my funds. I would not keep my money in any institution that kept me in the dark for 6 months They make money from my money (my labor) and I should get quarterly statements. It's honest

Dianne Lafleur
703-477-0900
dlafleur2@gmail

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djdotty2 — Jun 10, 2026
Subject: Comment on S7-2026-15 From: djdotty2 Affiliation: Jun. 10, 2026 Dorothy Kline-Medically retired- media, PA 19063
I am unable to work. I am very much depending on my retirement savings. Please do not cause me to lose my life savings by cutting down quarterly valuations to annual. Stick with quarterly valuations which data suggests is better for consumers.

Sent from my Galaxy

Dmitry Orlovsky — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Dmitry Orlovsky Affiliation: Jun. 10, 2026 I believe semi-annual reporting for public companies would significantly degrade the level of information and transparency public companies provide and would put retail traders and the market as a whole at a disadvantage, reducing the level of transparency companies are required to provide to their shareholders in the market as a whole. this is orthogonal to everything the markets have been working towards in the past 50-60 years. I sincerely urge the SEC to reconsider and abandon this effort

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Don Sweeney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Don Sweeney Affiliation: Jun. 10, 2026 This is nothing more than an attempt to hide illegal activity.

Dona Dailey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dona Dailey Affiliation: Jun. 10, 2026 Quarterly reporting is the same as having regular meetings with your primary physician. You check that everything is in

order. You make necessary adjustments.

DONALD MCDONALD — Jun 10, 2026
Subject: S7-2026-15 Comment From: DONALD MCDONALD Affiliation: Jun. 10, 2026 Why do you want to hide company performancs? Books should be kept up to date, so it should be no problem to give quarterly reports. Is it that 6-month reporting would give insiders an even greater advantage over outside investors?

Donna Myers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Myers Affiliation: Jun. 10, 2026 Absolutely keep reporting monthly. There's enough scamming, insider trading and stealing going on now. Why give them 6 months to do whatever before anything is discovered. BAD IDEA.

Donna Myers Lewisville NC retired living on SS and a few investments.

Sent from AT&T Yahoo Mail on Android

Donna Anderson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Anderson Affiliation: Jun. 10, 2026 I depend on my quarterly reports. Keep them coming.

Sent from my iPhone

Donna Blade — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Blade Affiliation: Jun. 10, 2026 Donna Blade
Citizen, Media System Analyst

Why this change matters to me:

Changing the reporting to twice a year in this very fluid time of dark deals, insider trades, and the impact of AI on business decisions is the wrong direction.

As someone nearing retirement, I don't have the luxury of financial recovery. I can't afford uninformed decisions.

Keep required reporting at a quarterly cadence.

Thank you

Donna Cohen — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Donna Cohen Affiliation: Jun. 10, 2026 Do not take is back to the dark ages! Americans like me are tired of the rich getting richer at the expense of the rest of us. The era of corporate greed must end now. Keep transparency in investments and quarterly reports mandated!!!!

Sent from my iPhone

Donna Eleyi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Eleyi Affiliation: Jun. 10, 2026 As a senior citizen, I am extremely concerned regarding the loosening of SEC reporting. They are called quarterly "requirements" for a reason--a good reason! We can't afford to allow potential cheating and malfeasance in such important financial matters. Keep the regulations as they were designed. Don't allow the greedy and self-serving to rape the system!

Donna Eleyi
82 Glen Avenue
Brockton MA 02301

Donna Flynn — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Donna Flynn Affiliation: Jun. 10, 2026 This is a horrible idea. I will not invest with companies that do this.

Donna Henderson Teacher — Jun 10, 2026
Subject: File No. S7-2026-15 From: Donna Henderson Why in the world are we allowing businesses to be less transparent? As an investor, I should know, as often as I can, what is going on with any business. We are allowing businesses to do what they want and screw the consumer.

Donna Holland — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Holland Affiliation: Jun. 10, 2026 We want our right for updates to our investments.

Sent from my iPhone

Donna Hughes — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Donna Hughes Affiliation: Jun. 10, 2026 Donna Hughes, Military Sales, Florida.
This matters because if companies don’t report their profits and losses military contracts could go to a corporation that does not have the capital to support a project, if the funds aren’t available and the government contract isn’t met it could jeopardize the entire countries safety.

Sent from my iPhone

Donna Jackson-kohlin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Jackson-kohlin Affiliation: Jun. 10, 2026 don't you dare!!!

Sent from my iPhone

Donna Moyer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Moyer Affiliation: Jun. 10, 2026 Consumers demand and deserve MORE transparency not less. Keep the quarterly reports!

DONNA MYERS — Jun 10, 2026
Subject: S7-2026-15 Comment From: DONNA MYERS Affiliation: Jun. 10, 2026 KEEP REPORTING QUARTERLY. DONT LEAVE MORE ROOM FOR DISHONESTY. Donna Myers Retired PROTECT MY RETIREMENT

Sent from AT&T Yahoo Mail on Android

Donna Ohara — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Ohara Affiliation: Jun. 10, 2026 Doubtful it will make a difference but I prefer the quarterly reports. Times are chaotic for most investors. Lease it alone.

Sent from my iPhone

Donna Peterson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Peterson Affiliation: Jun. 10, 2026 More often not less often
Share financials monthly we are in the AI age.

Donna Willome — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donna Willome Affiliation: Jun. 10, 2026 Keep reports to quarterly. Support the small individual investor. Corporations and mega wealthy already have access to inside info. We are retired and need transparency of our hard earned savings! Donna Willome retired Nurse Practitioner

Sent from my iPhone

Donnal Poppe — Jun 10, 2026
Subject: S7-2026-15 Comment From: Donnal Poppe Affiliation: Jun. 10, 2026 I want to look at my accounts daily if I choose. It's my money that I worked very hard to earn and save.

Donnal Poppe

Sent from my iPhone

Dora Salvatore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dora Salvatore Affiliation: Jun. 10, 2026 Don't change what's not broken! Quarterly reports should still be issued!!!

Doreen Preville — Jun 10, 2026
Subject: S7-2026-15 Comment From: Doreen Preville Affiliation: Jun. 10, 2026 KEEP IT QUARTERLY. WE NEED IT. DOREEN PREVILLE INVESTOR

Doris Oliver — Jun 10, 2026
Subject: S7-2026-15 Comment From: Doris Oliver Affiliation: Jun. 10, 2026 It matters to everyone. Stop the madness that is going on now.

Dorothy Dalman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dorothy Dalman Affiliation: Jun. 10, 2026 What is their reason for wanting to change? What are they doing with our money in between the 6 month periods?

Sent from my iPhone

Dottie Donofrio — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dottie Donofrio Affiliation: Jun. 10, 2026 Keep Qty reporting

Sent from my iPhone

Doug Ellison — Jun 10, 2026
Subject: S7-2026-15 Comment From: Doug Ellison Affiliation: Jun. 10, 2026 Of course you realize this extended period opens numerous opportunities for wrong-doing that will not benefit the consumer.

D.K.Ellison

Doug McGoldrick — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Doug McGoldrick Affiliation: Jun. 10, 2026 Doug. Small biz owner, chicago il. As a small biz owner reliable marks are very important. This would make markets much less reliable. Please for once think of the little guy.

Doug McGoldrick

Doug Sasser — Jun 10, 2026
Subject: S7-2026-15 Comment From: Doug Sasser Affiliation: Jun. 10, 2026 Dear Sir or Madam,

Quarterly reporting helps stabilize stock prices along with quarterly dividends. For retired folks it helps in retirement to have quarterly cash flow and reporting. Please do not change this.

It seems that with computers advancing that this traditional task of quartlies would become more easily achieved.

Doug/Tammy Freeman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Doug/Tammy Freeman Affiliation: Jun. 10, 2026 Doug F. American Citizen Investor.
Do not change the rule on reporting. Quarterly is the only way the public has any real Idea what a company is doing financially before it is to late. Dont Chan it!

Sent from my iPhone

Douglas Ensor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Douglas Ensor Affiliation: Jun. 10, 2026 As an individual investor, I rely heavily on quarterly reporting. Please do not change the regulations.

Douglas Louden — Jun 10, 2026
Subject: S7-2026-15 Comment From: Douglas Louden Affiliation: Jun. 10, 2026 Douglas Louden, Retired real estate investor and contractor

Taking away quarterly reports takes away the ability to catch the money going out the door quickly.

Douglas Russell — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Douglas Russell Affiliation: Jun. 10, 2026 Keep it Quarterly! !!!!!!!!!

Sent from:

D. Floyd Russell

DPH-FTR — Jun 10, 2026
Subject: S7-2026-15 Comment From: DPH-FTR Affiliation: Jun. 10, 2026 Rule S7-2026-15 would be INSANE financially and economically. The ONLY advantage is to shady corporations and their execs. If legalized this would be a total betrayal!!! Expect a noisy furor not a silent acceptance of thus betrayal!!!

Sent from Don's iPhone

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dpt56er — Jun 10, 2026
Subject: S7-2026-15 Comment From: dpt56er Affiliation: Jun. 10, 2026 Need to do away with the 401k and bring back regular pensions!

Sent from my Galaxy

Dr. Terri Mitchell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dr. Terri Mitchell Affiliation: Jun. 10, 2026 My name is Doctor Terri Mitchell. I am a professor at a college in Florida. It is imperative that we keep the reports quarterly! We have to know what our retirement is doing.We have to know how our investments are faring!

Dr. Mitchell

Sent from my Galaxy

Drake Winters — Jun 10, 2026
Subject: S7-2026-15 Comment From: Drake Winters Affiliation: Jun. 10, 2026 John Winters-Sr Director and soon to be retired. I have been actively involved in the stock market for much of my adult life. It is important to me and other active investors that companies provide frequent information about their performance so we can evaluate them and determine if they are worthy of investment. The more transparency, the fairer it is to all investors. Have we not learned from the past where the stock market was a plaything of the wealthy and connected and a sucker bet for everyone else? I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPad

Drew Bornhorst — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Drew Bornhorst Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

As a retail investor, I strongly oppose any measures that reduce the frequency or depth of public financial disclosures. Individual investors rely entirely on timely, quarterly reporting to monitor corporate turnarounds, evaluate operational health, and make informed capital allocations. Cutting back on these requirements severely limits public transparency and exacerbates information asymmetry between retail investors and institutional market participants.

Market integrity requires more structural transparency, not less. We see a similar issue with the implementation of the Consolidated Audit Trail (CAT). Pushing critical transparency initiatives out to 2028 appears to accommodate large institutional funds seeking to obscure higher-risk positions or failing strategies from public scrutiny.

The SEC's core mandate is to protect retail investors and maintain fair, orderly, and efficient markets. Regulatory timelines and disclosure requirements should prioritize systemic transparency and fair competition rather than shielding institutional capital from the consequences of its own market exposure. I urge the Commission to uphold rigorous, frequent reporting standards.

Drew Irby — Jun 10, 2026
Subject: S7-2026-15 Comment From: Drew Irby Affiliation: Jun. 10, 2026 Please keep the corporate reporting as is, status quo. We taxpayers are entitled to full transparency, not less.

Sent from my iPhone

Drusiller Bolton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Drusiller Bolton Affiliation: Jun. 10, 2026 No more corruption in this government

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Dwight Dunlap — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dwight Dunlap Affiliation: Jun. 10, 2026 Have public companies continue reporting quarterly!

Dylan Moomey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Dylan Moomey Affiliation: Jun. 10, 2026 This prevents obscurity and mitigates the length of time the books can be hidden. Quarterly, especially with AI assisted tools, takes next to no time. There is no reason to make it biannually. There is no cost savings, only mitigation of transparency and loss of public trust increasing.

Dylan Moomey

E&C Southworth — Jun 10, 2026
Subject: S7-2026-15 Comment From: E&C Southworth Affiliation: Jun. 10, 2026 Earnings season is a magical time. If anything, quarterly reporting is too little! Why not go hexannual?

PDT rules are no longer a thing anyway. So 'the casino is wide open' already, as the kids on WSB say.

Seriously though, there are plenty of ways to make accountants mad without providing extra time between filings for executives to do truly stupid and sometimes illegal things with money.

Its may be just as useful to make a rule that all earnings reports need to be rounded to the nearest prime number for net and gross. Keep everyone guessing! Transparency for shareholders be ****ed!

No doubt you will think back fondly on this innocent dabbling with regulations and transparency when pitch fork futures are at an all time high on Kalshi. Ah, those were your salad days.

Best of luck with this decision. (Keep quarterly please!)

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e.d. Spencer — Jun 10, 2026
Subject: S7-2026-15 Comment From: e.d. Spencer Affiliation: Jun. 10, 2026 The new SEC proposal which would allow public companies to delay their financial records reporting for up to six months at a time is a horrible idea that will more easily enable fraud and corruption due to the additional time without government oversight. The proposal must be denied to protect the American investor. I am retired and I am concerned by how this may affect myself, my daughter who works in finance, others in my family and all citizens in the United States. Respectfully,
Elizabeth Spencer
Bluemont, Virginia

Ed Coppernoll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ed Coppernoll Affiliation: Jun. 10, 2026 My husband & I are retired. We must keep careful track of our money. We do have some investments and it is imperative for our financial health to keep abreast of the companies we invest in. Please keep the reports quarterly- retirees like us depend on them!

Sent from my iPhone

Ed Eichinger — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ed Eichinger Affiliation: Jun. 10, 2026 Enough with catering to

these corporate criminals.

Edward Krausnick — Jun 10, 2026
Subject: File No. S7-2026-15 From: Edward Krausnick DO NOTChange to semi-annual reporting. Don’t lengthen the gap between reporting the results in any way!

Edward LeClair — Jun 10, 2026
Subject: S7-2026-15 Comment From: Edward LeClair Affiliation: Jun. 10, 2026 Young investors and experienced investors as well need correct and current information to make educated investments. Limiting any information that is not reasonable current is of little or no value. This proposal will be damaging to currrnt and future investors.

Edward Rollins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Edward Rollins Affiliation: Jun. 10, 2026 At this point (I'm 85) I have seen increased dissolution of regulatory guidelines. Supposedly reputable people like "I am not a a crook" Nixon will do whatever they think they can get away with. Changing the regulations to make it easier for cheating is not a good idea, a good idea is to strengthen them. Thank you, Ned

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Edward Sanchez — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Edward Sanchez Affiliation: Jun. 10, 2026 To the Securities and Investment d Exchange Commission:
Quarterly reports help make investment

EEB — Jun 10, 2026
Subject: File No. S7-2026-15 From: EEB Please keep reporting at its current frequency. Allowing any secrecy puts all faith in the integrity of our financial systems at risk, which is bad for every American.

Eileen Kilroy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Eileen Kilroy Affiliation: Jun. 10, 2026 Eileen Kilroy
Marketing Manager

Please keep mandating quarterly reporting. It’s important to me to have transparency into how the companies managing my investments are operating.

Sent from my iPhone

Eileen Levine — Jun 10, 2026

Subject: S7-2026-15 Comment From: Eileen Levine Affiliation: Jun. 10, 2026 Quarterly reports are important. Do not cut. It's another way for the rich to get richer!

Sent from my iPhone

Eileen McCoy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Eileen McCoy Affiliation: Jun. 10, 2026 Keep the rule for filing the way it stands. The corruption possibilities will increse dramatically with little benefit if the change is made to 6 months.

Eileen McCoy, private Investor

Eileen Viars — Jun 10, 2026
Subject: S7-2026-15 Comment From: Eileen Viars Affiliation: Jun. 10, 2026 This time frame should definitely not be changed. We need more guardrails not less.
Eileen Stubbs Viars
Investor

Sent from my iPhone

Elaine Kastendieck — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elaine Kastendieck Affiliation: Jun. 10, 2026 My name is Jackie Kastendieck. I am in my retirement years and depend on my social security check and my retirement savings. Given that some in Washington, D.C. want to continue whittling down on medicare and social security, I may soon be dependent on my retirement savings. From everything I've read and heard about moving to a semi-annual reporting for companies, I'm against it. Those quarterly reports keep me updated on what the financials and changes are in the companies I own stocks in. Six months between reports, a lot can happen in the company.
Again, I prefer quarterly reports. Thank you.

Sent from my iPad

Elaine Neiss — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elaine Neiss Affiliation: Jun. 10, 2026 Elaine Neiss, Marketing Quarterly reports are vital to investors. Keep them.
I see no good reason to lessen the information that is helpful to the public. Transparency and accountability are vital.

Sent from my iPad

Elise Mellinger — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elise Mellinger Affiliation: Jun. 10, 2026 Are you kidding me?

Even quarterly isn't enough but cutting it down to 6 months. That's ridiculous. That's the opposite of transparent and is privileging business at the expense of everyone
else. Please do not do this! Thank you, Elise Mellinger

Yahoo Mail: Search, Organize, Conquer

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eliza beth — Jun 10, 2026
Subject: Comment on S7-2026-15 From: eliza beth Affiliation: Jun. 10, 2026 Mary Masters, Scottsdale AZ … quarterly reporting, transparency, P/E ratio … you must not take this away. Retirees cannot make up the losses if you do this uneducated, unthinkable reversion to bad policy. We need a market system with integrity in reporting Quarterly to keep investors!!
SEC, you need to investigate insider trading and protect us!

Sent from my iPhone

Elizabeth Pajak — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Pajak Affiliation: Jun. 10, 2026 Quarterly reporting should be provided as it has been. Not providing quarterly reporting, does not benefit us and this "shortcut" should not be permissible. They cannot cite costs as most reports are delivered electronically.

Liz Miller Pajak. Project Manager

Elizabeth Benn — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Benn Affiliation: Jun. 10, 2026 I am retired. I live on Social Security and some investments. Reporting changes that are suggested are dangerous and have already proven they don't work! It was broken before. It was fixed. Don't bring them back! Elizabeth , Ohio.

Elizabeth DeStefano — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Elizabeth DeStefano Affiliation: Jun. 10, 2026 Please preserve the transparency we have now… there is no sound reason to revisit the model which failed us in the past

Sent from my iPhone

Elizabeth Dupont — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Dupont Affiliation: Jun. 10, 2026 My name is Ela Dupont and I want to keep.reporting quarterly so I can be informed about my investments. This will let companies be less transparent and that is the wrong direction to be going.

Get Outlook for Android

Elizabeth Hicks — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Hicks Affiliation: Jun. 10, 2026 I'm writing to support quarterly reports. Thank you.

Sent from my iPhone

Elizabeth Lear-Walker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Lear-Walker Affiliation: Jun. 10, 2026 This is just common sense. There has to be accountability especially in the days of crooks in power like Trump.

Sent from my iPhone

Elizabeth Melenciano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Melenciano Affiliation: Jun. 10, 2026 Elizabeth M.
Human Resource Specialist
We don't want this. As a small investor this change makes it harder for people like me to really participate since we're not heavily involved in finance . The quarterly reports help us stay somewhat informed allowing us to make adjustments to allocations just like insiders do. They already have a huge advantage.

Please reconsider.

Get Outlook for Android

Elizabeth Merchant — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Elizabeth Merchant Affiliation: Jun. 10, 2026 Quarterly reports need to stay. The frequency of these earnings reports allows investors to review the details needed to inform their decisions about how to proceed with their investments. Quarterly reports bring transparency, twice yearly reports obfuscate information.

Sent from my iPad

Elizabeth Merz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Merz Affiliation: Jun. 10, 2026 Keep reports coming on a quarterly basis. I'm 82 and need to know about my small investments more than every 6 months. God forbid there should be fraud involved, I would not want to wait an extra 3 months to learn it.

Elizabeth Merz, Retired Investor

Sent from my iPhone

Elizabeth Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Miller Affiliation: Jun. 10, 2026 Businesses should keep their statements quarterly.

Sent from my iPhone

Elizabeth Torphy — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Elizabeth Torphy Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
There is no justification for costing smaller investors any of their savings by allowing companies to withhold information that is currently available.
I am a retired teacher living in Indiana, and losing information relating to the investments that underpin my retirement is something I cannot afford.

Elizabeth Walker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elizabeth Walker Affiliation: Jun. 10, 2026 I Want My Quarterly reports. It's the Only way I Know ya'll aren't doing anything shady with My money. Bunch of Crooks

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Ellen Di Filippo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ellen Di Filippo Affiliation: Jun. 10, 2026 My name is Ellen Di Filippo. I am a retired teacher. The money I have to invest will allow me to live through the rest of my life without financial stress. I need to know which companies will help me know how they are doing, to decide if investment is worthwhile. Knowing prospects only every six months could be disastrous if I make the wrong decision.

Ellen Gross — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ellen Gross Affiliation: Jun. 10, 2026 Ellen Gross retired musician. I have a low amount on my SS check each month because I worked restaurant jobs and as a musician. I need my investment income.

Sent from my iPhone

Elliot Harris — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elliot Harris Affiliation: Jun. 10, 2026 Keep the quartly

reporting.... Six months will be a disaster. Folks who will steal, lie and cheat will have longer time to do so.

Elsa Obuchowski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elsa Obuchowski Affiliation: Jun. 10, 2026 Everyone with an investment needs quarterly statements so they can tell what's going on with their money. Why would administrators want to send only 6- month updates? Why not make it just annual? Because it's our money, and we have a right to know how it's performing quarterly.

Sent from my iPhone

Elwood Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Elwood Williams Affiliation: Jun. 10, 2026 It's my money you living off of. I want to see how your doing quarterly not every 6 months. If you use the excuse it's costing to much. Well the CEO, CFO and all the senior staff need to take a 8% pay cut or end all bonuses. All the rest of the employees should have 3% reduction in wages.
Elwood Williams
Retired not Retarded.

Emily Knorp-Brown — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Emily Knorp-Brown Affiliation: Jun. 10, 2026 I'm Emily Stone, mom, caregiver, and campaign manager in Kansas and I request that we leave SEC reporting at Quarterly. I'm not a huge investor but having less information is never beneficial. Securities and exchanges should be reporting their finances at least as often as political campaigns! Heck our Girl Scout troop has to report its finances that often. Stop inviting fraud and abuse into our systems.

Thank you, Emily K-B Stone
316-655-9734
Emily.Knorp.Brown@gmail.com

Emily Pitney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Emily Pitney Affiliation: Jun. 10, 2026 As Americans are expected to save more for retirement, as evidenced by lack of companies offering pensions, it is irresponsible for the SEC to limit reports to every 6 months. That gives too much time between updates to allow for informed decision making regarding investments. This would be an act of enforced negligence on the part of the SEC. Shame on you for suggesting such a potentially dangerous policy to the future American retirees.

Sent from my iPhone

Emily Pitney — Jun 10, 2026

Subject: Plan for reducing quarterly reports to twice yearly. From: Emily Pitney Affiliation: Jun. 10, 2026 As Americans are expected to save more for retirement, as evidenced by lack of companies offering pensions, it is irresponsible for the SEC to limit reports to every 6 months. That gives too much time between updates to allow for informed decision making regarding investments. This would be an act of enforced negligence on the part of the SEC. Shame on you for suggesting such a potentially dangerous policy to the future American retirees. Sent from my iPhone

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enaid987 — Jun 10, 2026
Subject: S7-2026-15 Comment From: enaid987 Affiliation: Jun. 10, 2026 Skipping oversight is an invitation to fraud. If you are not accountable, you have no guardrails.
I am retired and want frequent oversight

Diane Taulbee. Diane.fay@att.net

Sent from my Galaxy

Eric Russell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Eric Russell Affiliation: Jun. 10, 2026 Quarterly reports are essential for holding management accountable for performance. Individual investors and fund managers need this transparency to make informed decisions. Please make quarterly reports an ongoing requirement for publicly traded firms. Thank you. Eric Russell, Retired Person.

Sent from my iPhone

Eric Waitkus — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Eric Waitkus Affiliation: Jun. 10, 2026 That's a terrible idea. People should be able to see quarterly on how their investments are doing and by the time you find out when something has when down it's too late and they already sold off and are comfy but the small guy like me is left holding the bag

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Eric Zink — Jun 10, 2026
Subject: S7-2026-15 Comment From: Eric Zink Affiliation: Jun. 10, 2026 Please maintain quarter reporting as it provides an important and needed service to the general investor.
Quarterly reports have been very important to me as a teacher as my investment in 403b relies on being informed of various stock offerings. I ask that quarterly reports remain for companies listed with the U.S. Stock Exchanges. It is vital for continued confidence in our investment markets.

Thank you,
Eric Zink

Erica Chaple — Jun 10, 2026
Subject: S7-2026-15 Comment From: Erica Chaple Affiliation: Jun. 10, 2026 People are struggling. My only retirement funds are in my 401k. Transparency matters!!!!!

Erich Fauteck — Jun 10, 2026
Subject: S7-2026-15 Comment From: Erich Fauteck Affiliation: Jun. 10, 2026 I strongly feel quarterly reports are vital to retail investors who already are at a disadvantage to company insiders, Billionaires with access normal people can't get, and government officials who have made public knowledge they will take bribes from companies in exchange for favorable legislative/ executive treatment. There is no way insider corruption will not explode even further without continued quarterly reporting.

Erich Fauteck BSMT (ASCP)
630-777-9872

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Erik Strohmeyer — Jun 10, 2026
Subject: File No. S7-2026-15 From: Erik Strohmeyer I think the old reporting rules are fine. I want as much disclosure as I can get; this rule goes in the wrong direction.

Erin & Ed Cooper — Jun 10, 2026
Subject: S7-2026-15 Comment From: Erin & Ed Cooper Affiliation: Jun. 10, 2026 As an average investor the government's responsibility is accountability, and this change allows average investors to be short changed by companies circumventing the rules and laws meant to protect investors. The SEC is meant to protect investor's investments and this rule change will prevent that.

Erin Cooper

Erin Kinney Marketing specialist — Jun 10, 2026
Subject: File No. S7-2026-15 From: Erin Kinney Do not do this. We've learned the hard way, many times, that when businesses remove transparency, the public suffers. We need to maintain and even increase transparency and reporting, not decrease it.

Ernie Back — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ernie Back Affiliation: Jun. 10, 2026 When it's ever easier to have off the shelf software posting accounting entries in real time, there is absolutely no valid excuse for reducing the reporting periods from quarterly — to bi-annual — disclosure…

Please don't rock the boat.

Sent from the ePad

Ethan Stucky — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Ethan Stucky Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please dont stop requiring companies from reporting quarterly information to retail investors.
This is to say, taking away information from regular people is simply a villainous move. In society, we stress good communication being an important part of relationships, I think this would include public company to retail investor relationship too, and changing this rule to require less communication is the opposite of that.
Thank you for your consideration. Have a good day.

Ethan

Evan Koch — Jun 10, 2026
Subject: S7-2026-15 Comment From: Evan Koch Affiliation: Jun. 10, 2026 Im Evan Koch, a computer engineer. If you reduce visibility on traded assets, it will make it harder for common people to invest wisely.

Evan Koch

Evelyn Sasnett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Evelyn Sasnett Affiliation: Jun. 10, 2026 NO! to semi-annual reporting. Fraud will become rampant with so much time between reports. A million times NO!

Evelyn Strawn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Evelyn Strawn Affiliation: Jun. 10, 2026 I want to keep up with how my investments are doing in retirement quarterly or even monthly. Will make me just want to cash in before I start taking RMD's

Sent from my iPhone

Everett Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Everett Miller Affiliation: Jun. 10, 2026 It is very important to keep the books open, otherwise the insider's will ruin the stock market for all but the insiders. It will drive away smaller investors and potentially ruin the faith in stocks

Sent from my iPad

Faithy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Faithy Affiliation: Jun. 10, 2026 If anything, I think reporting should be increased to monthly. 6 months is entirely to long. Companies can and do fail in less than 2 months and the investing public has a right to be kept informed. In 6 months owners can sell out and leave small investors out in the dark. That is unacceptable. Do not cave to corporate masters. Signed, an average American investor. Who votes rigorously.

Faith & Bobby

Family Email — Jun 10, 2026
Subject: Reporting Requirements From: Family Email Affiliation: Jun. 10, 2026 To whom it may concern,

Removing any reporting requirements creates unnecessary risk for investors and creates a rigged system. I'm a manager at a small business and my life savings are wrapped up in my 401k and my retirement relies heavily on the performance of those funds. Please don't remove any reporting requirements

Sincerely,
Theresa MacDonald
Michigan resident

Felicity Butterfield — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Felicity Butterfield Affiliation: Jun. 10, 2026 We, the consumer, need the market to reflect quarterly reporting so we have a better idea of our economy. The world is changing so quickly we need to be able to be able to see the changes as it happens not waiting 6 months to understand what causes may affect us. Felicity Butterfield retired educator, from Vermont and now Arizona.

Felicity Harmony — Jun 10, 2026

Subject: S7-2026-15 Comment From: Felicity Harmony Affiliation: Jun. 10, 2026 This change from every 3 months to every 6 months is intolerable. We need MORE transparency, NOT LESS! Please do not let this happen.

Missy Masterson Hale, RN
Missy Masterson Hale, RN, LVT, PLNC
Nurse Assessor/Care Mgr., Geriatrics

PROTECTED HEALTH INFORMATION NOTICE PRIVACY WARNING
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Florence Turner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Florence Turner Affiliation: Jun. 10, 2026 Why change now unless you are trying to hide something. Quarterly reporting must remain in place, that is the way the system is designed, changing it will cause more problems, cost more money, and allow unscrupulous companies to take advantage and avoid paying their fair share.

Sent from my iPhone

Foxy Loxy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Foxy Loxy Affiliation: Jun. 10, 2026 Kathleen Fox
NO!!! There is too much lack of accountability now. This is such a bad idea. The Amerucan people deserve better.

Kathleen (Katy) Fox-Tarzian
ktisafox@gmail.com

Fran Cilella — Jun 10, 2026
Subject: S7-2026-15 Comment From: Fran Cilella Affiliation: Jun. 10, 2026 I am writing to demand that the SEC not change reporting for public companies from quarterly to every six months. Quarterly data is essential for investors to accurately assess the data on market trends and changes. Investors deserve transparency - delayed or obscured negative news is not acceptable. Additionally, the proposed rule risks market volatility. Volatility risks retirement income for millions of Americans who are already financially stressed under the current administration's reckless fiscal policies.

Maintain current quarterly reporting.

Thank you.

Frances Carroll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Frances Carroll Affiliation: Jun. 10, 2026 Please keep the schedule of quarterly reports as is, you must not change it. Transparency is vital for investors. We have a right to know how the companies we invest in are doing, and having that insight only 2x a year instead of 4x a year will hurt us and our investments.

We need this level of transparency to safeguard our nest eggs. We literally need this for our retirement. Please do not take it away.

I am a field representative for a government agency and do not make alot of money. It is all I can do to save a little for my senior years. Please help me safeguard my future and that of my family.

- Frances Carroll

Yahoo Mail: Search, Organize, Conquer

Francis Fuller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Francis Fuller Affiliation: Jun. 10, 2026 No hiding period.

Sent from my iPhone

Francis Ciochon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Francis Ciochon Affiliation: Jun. 10, 2026 I am in favor of more disclosure, not less.

Sent from my iPhone

Frank CSX-NSC — Jun 10, 2026
Subject: S7-2026-15 Comment From: Frank CSX-NSC Affiliation: Jun. 10, 2026 A lot of criminal activity can happen in six months - quarterly is
the longest interval that should be allowed.

Frank Bennett
Private Investor

Fred Leone — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Fred Leone Affiliation: Jun. 10, 2026 Fred Leone - retired.

Brandamore PA.
Let’s keep the reporting of financials a company must submit to a quarterly basis. In these uncertain times and the current chaos we can ill afford to have any more uncertainty in our system.

G M — Jun 10, 2026
Subject: S7-2026-15 Comment From: G M Affiliation: Jun. 10, 2026 Continue requiring quarterly reports to keep investors updated and to prevent fraud and companies from hiding important information from investors for up to 6 months. Reducing required reporting to only twice per year is irresponsible and it saves little money because companies are going to collect the data anyway for their decision making. Shouldn't that same decision making information be available on a timely basis to investors too for transparency? Signed, all the citizens you are supposed to serve who deserve to be protected from fraud and deceit.

Gabrielle LaMarche — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gabrielle LaMarche Affiliation: Jun. 10, 2026 All businesses should be required to submit complete financial reports regularly, especially in the first year of operation. This bill will only make corruption and thievery easier to both commit and hide.

Gabrielle LaMarche retired RN/NP

Sent from my iPad

Gail Beaulieu — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gail Beaulieu Affiliation: Jun. 10, 2026 Quarterly keeps us informed of our financial security. Reviewing our financial statements on a quarterly basis allows opportunity to make a change in our financial investments. There are situations that happen on a daily, monthly basis that can have an impact on investments. Not confident that twice a year is sufficient to protect our financial security

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gail camp — Jun 10, 2026
Subject: S7-2026-15 Comment From: gail camp Affiliation: Jun. 10, 2026 Do not decrease the frequency of reporting. Gail Camp Research Coordinator

Sent from my iPhone

Gail Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gail Williams Affiliation: Jun. 10, 2026 There is a reason these reports are required - transparency. Don’t change the requirements to every 6 months.

Gail Williams

716 998 2636

Gale Burke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gale Burke Affiliation: Jun. 10, 2026 This unfair. Unjust to all our 401s. Its our money. We have s right to have our earnings every 3 mo. And not 6 months so that big corporations can get
Their results anytime. Another Maga deal to corrupt our earning.
SHAME ON THE SECRETARY.
Gale Burke
Retired

Gardner and Chrissy Montgomery — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gardner and Chrissy Montgomery Affiliation: Jun. 10, 2026 Keep earnings sharing quarterly. The public DESERVES transparency

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Gary Felton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gary Felton Affiliation: Jun. 10, 2026 This would severely limit transparency that I need as a retail investor. The savings would be insignificant compared to the damage.

Sent from my iPad

Gary Ferenz — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gary Ferenz Affiliation: Jun. 10, 2026 Please do not reduce the current quarterly reporting requirements for public companies. The data is clear, quarterly reporting promotes transparency and lowers risk, both positives in stock valuations.

Gary

Gary Green — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gary Green Affiliation: Jun. 10, 2026 We need more public exposure not less!

Sent from my iPhone

Gary Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gary Miller Affiliation: Jun. 10, 2026 Let’s just keep company

reporting quarterly. Investors need current information and more protection. Less disclosure has always been a poor idea! Gary Miller, CFP

Gary Mostert — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gary Mostert Affiliation: Jun. 10, 2026 Sirs,
Please do not relax the reporting requirements for business to semi-annually from the current quarterly reporting mandate. With the speed of information today and the ease of putting together and filing reports, it is more necessary than ever to have the latest and most current information available on which to base important decisions on investing in and running our businesses.

Business trades on minute by minute information, and stretching out reporting requirements will do us all a great disservice, particularly when it comes to predicting and investing in the current market.

Regards,
Gary Mostert - president (ret.)
PSP Crane Service

Sent from Gary Mosterts communicator

Gary Pighetti — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gary Pighetti Affiliation: Jun. 10, 2026 I actively invest through my 401k. If I can’t get pertinent information whenever I need it, as a retail investor I am at even more of a disadvantage than I am already.

Gary Seeman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gary Seeman Affiliation: Jun. 10, 2026 We must retain transparency in corporate reporting, which requires quarterly reporting. To do otherwise hurts investors, damages our economy and promotes corruption.

Gary Seeman

GARY THURM, SR — Jun 10, 2026
Subject: File No. S7-2026-15 From: GARY THURM, SR Proposal REJECTED: Six month reporting would be a step back in favor the companies- giving less timely information to investors and obscuring what is going on, which only benefits account engineering seen way too often. This is the 21st century, and data should be as up-to-date as possible. It reeks of more administration cronyism to disadvantage the investor. I am a retired investor, and I rely on quarterly reports- please don't take them away.

Gary Warner — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gary Warner Affiliation: Jun. 10, 2026 Does not make sense to reduce reporting requirements.

Sent from AT&T Yahoo Mail on Android

Gay Lynn Bath — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gay Lynn Bath Affiliation: Jun. 10, 2026 I administer retirement plans for thousands of participants. I want quarterly reporting to continue.

Gayle Chandler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gayle Chandler Affiliation: Jun. 10, 2026 This is ridiculous. Companies should not be able to hide their books. Not ever!

Sent from my iPhone

Gayle Logan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gayle Logan Affiliation: Jun. 10, 2026 To the SEC:

Under no circumstances should the SEC switch from requiring 4 reports to 2 reports. As a widow I must be careful with my finances so I do not become a burden to my children. Ensuring that my money is safe as frequently as possible is essential. I am a mathematician who understands finance. Protecting citizens is essential.

Gayle Logan

George Gonzales — Jun 10, 2026
Subject: S7-2026-15 Comment From: George Gonzales Affiliation: Jun. 10, 2026 We need quarterly reporting.There is too much fraud already.

George Armonaitis — Jun 10, 2026
Subject: S7-2026-15 Comment From: George Armonaitis Affiliation: Jun. 10, 2026 Making quarterly reports into semi-annual only reduces audit expense slightly, and will increase the amount of errors in the financial statements. This is more about management whining about oversight and wanting to boost their earnings than good governance. Repetition increases accuracy. Financial reporting should be in business as usual mode.

George P. Armonaitis Jr.
Hasbrouck Heights, NJ
201-638-3208

George Hale — Jun 10, 2026

Subject: S7-2026-15 Comment From: George Hale Affiliation: Jun. 10, 2026 This proposal is obviously contrary to the interest of the investing public, whom the SEC is intended to serve. Quarterly reporting is not a bad idea just because it costs money. Manufacturing firms could say the same thing about routine safety inspections.

George Hale
US Citizen, Retired Fiancial Mgr., Investor.

George Hale — Jun 10, 2026
Subject: S7-2026-15 Comment From: George Hale Affiliation: Jun. 10, 2026 This proposal is obviously contrary to the interest of the investing public, whom the SEC is intended to serve. Quarterly reporting is not a bad idea just because it costs money. Manufacturing firms could say the same thing about routine safety inspections.

George Hale
Retiree, Former Corporate Financial Mgr., Investor.

George Melear — Jun 10, 2026
Subject: S7-2026-15 Comment From: George Melear Affiliation: Jun. 10, 2026 Keep the current system intact, this will benefit no one but shady traded companies. If you want to do something good, eliminate trading commodities on the margin.

George Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: George Smith Affiliation: Jun. 10, 2026 .....you cannot be serious. this should require no explanation. what the fucks going on with the government are y'all ok? PLEASE pay me for my AI system so I can move on in life 🙏

Gerald LaChapelle — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gerald LaChapelle Affiliation: Jun. 10, 2026 Please leave reporting as it is. We are a retired couple who use our savings, etc. to fund our activities, etc. Taking away reporting takes away information that we use to make decisions on our investments in a timely manner. Do not give these Companies the opportunity to delay bad news in order to save their or their companies money. There is already enough corruption going on in the upper levels of our current Administration! Don’t give them any more opportunities to short change normal investors!!

Gerald S. LaChapelle

Gib Gahan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gib Gahan Affiliation: Jun. 10, 2026 Gib Gahan, retired. This action does nothing to help regular investors. It would only be of benefit to those with insider ability. So why do it?

Gigi Spitzer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gigi Spitzer Affiliation: Jun. 10, 2026 Quarterly information is importantly for me to make my decisions.

This gives insiders more of an unfair advantage.

Public companies owe their investor/owners-at least quarterly information for their money. It’s not a donation

Sent from my iPhone

Gina Wilson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gina Wilson Affiliation: Jun. 10, 2026 WTF, SEC! Complete disclosure all the time!

Sent from my iPhone

Ginny Reed — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ginny Reed Affiliation: Jun. 10, 2026 Do not change the three month reporting rule. Do not let companies shield insider trading information from ordinary people. Do not allow this change that won't help individuals who may depend on their investments in the company that decides to play unfairly.

Thank you.
V. H. Reed
Get Outlook for Android

Giselle Reischer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Giselle Reischer Affiliation: Jun. 10, 2026 Quarterly reports makes companies transparent. Keep it like it is.

Sent from my iPhone

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glackinerin — Jun 10, 2026
Subject: S7-2026-15 Comment From: glackinerin Affiliation: Jun. 10, 2026 I have millions on the stock exchange but I can pull my money out if necessary. I deserve to have honest information on a timely manner. If not, I will pull money and also petition my unions to pull their retirement money out as well
Hiding information is illegal and not fair. I am watching closely.

Sent from my Galaxy

Gladys MacIntosh — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gladys MacIntosh Affiliation: Jun. 10, 2026 Why do want to screw over the folks who have worked over 50 years. We are now retiring. It seems to me that you are thinking about your bottom line and no one else's. Folks are not showing up to work now. What are you gonna do when your business fails. Think about it. The public is tired of being screwed over.

Sent from my iPhone

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gmawoo — Jun 10, 2026
Subject: S7-2026-15 Comment From: gmawoo Affiliation: Jun. 10, 2026 Leslee Jo Peterson, LMT Keep it Quarterly so I can stay informed regarding my investments which I count on to live.

Gordon Steele — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gordon Steele Affiliation: Jun. 10, 2026 Just another attempt by the administration to stifle the little people and increase the profits of the insiders that will be privy to information that the general public will not see or know about .

Sent from my iPad

Gordon Welty — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gordon Welty Affiliation: Jun. 10, 2026 I am so pissed at the sheer insularity of your decision making process, which keeps corporate influence front and center, and the lives of ordinary Americans as a secondary consideration, all in the name of profit and subservience to power. These policies were designed to protect Americans. Changing the rules are devastating to the people who matter, and the ones whose backs support the entire economy. Do not take away the quarterly report.

Grady Turner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Grady Turner Affiliation: Jun. 10, 2026 Quarterly reporting has been the rule for decades. We know that things can change in days. Investors need to know what the impact is.

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Grady - lockmangrady@gmail.com

Gredon (Grady) Turner

Locksmith
Residential services
Classic American Auto

Call or Text: 402-450-1849
Address: 3212 N 92nd St.
Lincoln, NE 68507-6405

Grant Carey — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Grant Carey Affiliation: Jun. 10, 2026 Quarterly reporting should be the norm anything less and the public loses.

Grant Payne — Jun 10, 2026
Subject: S7-2026-15 Comment From: Grant Payne Affiliation: Jun. 10, 2026 Are you kidding? You want business to become MORE lawless?

Grant Payne.

Greg B — Jun 10, 2026
Subject: S7-2026-15 Comment From: Greg B Affiliation: Jun. 10, 2026 As a 40-year banker involved in underwriting, credit risk and oversight, quarterly reporting is instrumental in maintaining the safety and soundness of our US commercial lending institutions.
Gregory B
VP, Commercial Credit Manager

Greg Clyde — Jun 10, 2026
Subject: S7-2026-15 Comment From: Greg Clyde Affiliation: Jun. 10, 2026 I believe the quarterly reports are important.

Greg Keefer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Greg Keefer Affiliation: Jun. 10, 2026 Please keep the

quarterly reports. They are a must for rebalancing.
Thank you.

Gregory Hotz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gregory Hotz Affiliation: Jun. 10, 2026 No! Keep the traditional reporting!!!

Sent from my iPhone

Gregory` Miller — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Gregory` Miller Affiliation: Jun. 10, 2026 Please do not go to twice a year reports, the quarterly reports are essential for good governance

Gregory Miller

Greta Thomsen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Greta Thomsen Affiliation: Jun. 10, 2026 Why hide what's inevitable to come out - what are they hiding that could ultimately harm their shareholders. Keep the 1/4ly reports and transparency for all.

Sent from my iPhone

Gretchen Kennedy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gretchen Kennedy Affiliation: Jun. 10, 2026 The current market is far too erratic and filled with insider trading to make us wait six months before filing with the SEC. 10Ks and 10Qs help individual investors and financial institutions make responsible investments based on current information. Do not lift this requirement.

Gretchen Kennedy
75 Armand Rd
Ridgefield, CT 06877

Sent from my iPhone

Gretchen Skarohlid — Jun 10, 2026
Subject: File No. S7-2026-15 From: Gretchen Skarohlid The current rules were put into place to address abuse that was happening. The same behaviors that lead to that abuse continue to exist. If a company has nothing to hide, there should be no need for quarterly reporting. If they do have something to hide - then all the more reason for quarterly reporting. The system is already structured to the benefit of corporations. Leave the few safeguards for regular people alone!

Guy Griswell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Guy Griswell Affiliation: Jun. 10, 2026 This is foolish. We need more transparency not less. As individual investor and simple ira owner I greatly object to this. Remain quarterly please. Guy Griswell, comptroller

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Guy Johnson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Guy Johnson Affiliation: Jun. 10, 2026 Keep mandatory quarterly reporting.

Guy Johnson
Wilton NH

Gwen Jansen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gwen Jansen Affiliation: Jun. 10, 2026 We need visibility into and accountability by the companies we are investing our hard earned money into. Why should they hbe able to hide data from us for even longer.
Gwen Jansen

Gwendolyn Stone — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gwendolyn Stone Affiliation: Jun. 10, 2026 Please do not cut reporting from quarterly to semi-annually! That would only allow greater corruption especially for companies who are profiting from mass incarceration. If Wall Street wants to be better than Las Vegas, then there needs to be greater transparency, not less!!
Thank you

Gwendolyn wells None — Jun 10, 2026
Subject: File No. S7-2026-15 From: Gwendolyn wells Reducing reporting from quarterly will significantly decrease transparency and timeliness of information that shareholders need and deserve from corporations.

Gypsy Wolf — Jun 10, 2026
Subject: S7-2026-15 Comment From: Gypsy Wolf Affiliation: Jun. 10, 2026 Keep the quarterly published financial statements of companies for public transparency. We, the people, deserve transparency as consumers and investors.
Gypsy Wolf

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Hacene Hanouti — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Hacene Hanouti Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings

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harold wilkes — Jun 10, 2026
Subject: S7-2026-15 Comment From: harold wilkes Affiliation: Jun. 10, 2026 Cancel the Nancy Pelosi protection act...the public deserves current information.

Harriet Burandt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Harriet Burandt Affiliation: Jun. 10, 2026 How many ways can you bend the knee to corporations? Our retirement accounts should never be hidden from us. How can we plan for our futures with our assets are closeted from our planning even for a moment much less months on end?

Vote no

Harriet Burandt
2800 South University Blvd
Denver,CO 80210

Sent from my iPhone

Harry Chaivoe — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Harry Chaivoe Affiliation: Jun. 10, 2026 Keep the reporting quarterly.

HazelAnne Agudera — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: HazelAnne Agudera Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
It's our money not your , used your own money . We work hard to save for our kids future. To open collaborate that's a mistake, I see all thing you guys do . Don't hold on to my money . You take advantage of those people like me . We're not gonna let you guys take away our rights to live and spend our money . Make your own money and stop being greedy with the money we make and keep it in your pocket. I can't believe that making my profit private so that you can chance and get someone's money , changing tittle and making your own life better. Not because you have the power but that's why your there in that position. Because we trusted you guys not to make our life miserable. Give as the right to decide what we want to live and we will make our own life. Our decisions not your .

HE Lamb — Jun 10, 2026
Subject: Comment on S7-2026-15 From: HE Lamb Affiliation: Jun. 10, 2026 I'm Heidi Lamb,a teacher from RI. I feel strongly that quarterly reporting is absolutely necessary. Transparency is a key factor in maintaining positive performance. History shows that a decline in reporting leads to poor performance.

Heather Floyd Nonprofit fundraiser — Jun 10, 2026
Subject: File No. S7-2026-15 From: Heather Floyd I am not an economics or finance expert. I am, however, a GenX single mom member of the investing public who has, to date, survived the natural economic consequences of corporate greed. Your mission is to protect "the investing public and others who rely on our markets to secure their financial futures." Loosening reporting requirements in no way protects the investing public. How dare you?!

Heather Harris — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Heather Harris Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Accountability is essential and it is what helps our society thrive. It is important that businesses do frequent reporting and have oversight and accountability. Eroding public trust in businesses and the stock market will be harmful.

Heather Spence — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Heather Spence Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: we cannot invest without proper and timely disclosures. Don't take this vital info away. We care about our 401ks and we are paying attention

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Heather Svoboda — Jun 10, 2026
Subject: S7-2026-15 Comment From: Heather Svoboda Affiliation: Jun. 10, 2026 I am against the proposal for Rule S7-2026-15, to extend (double) the length of time companies have between informing the public of their financial activities. This type of secrecy does not work in favor of the investors or system of accountability which serves the larger public and business communities. Please quash this.

Heather Svoboda
Private Practice Licensed Psychologist
Small Business owner

Hector Melendez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Hector Melendez Affiliation: Jun. 10, 2026 My investments are my retirement. The current reporting system allows me to make informed decisions regarding my future welfare. It’s not too much to ask to retain what we have. BOD’s and oligarchs have their own

sources of information. We only have the quarterlies.

HLMelendez
... And remember "Do no harm". Sent from my iPhone

Helen Essential — Jun 10, 2026
Subject: S7-2026-15 Comment From: Helen Essential Affiliation: Jun. 10, 2026 Stop enabling companies to steal and defraud investors by allowing the hiding of financial information for 6 months. Keep the quarterly reporting. It is a way to force some level of transparency at least. Helen Floyd, owner Eclectic Wellness LLC. There need to be rules that everyone has to comply with, not allowing billionaire corps to slide by without reporting appropriately. People's retirement funds are involved. You, the SEC have a responsibility. You are on notice that you need to take responsibility and keep the quarterly reporting in place.

Sent from my Galaxy

Helen Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Helen Miller Affiliation: Jun. 10, 2026 Keep the Quarterly reporting. Twice a year reporting was tried before and it was a disaster. It resulted in a total lack of transparency. That is NOT what investors want.

Sent from my iPhone

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helen stamatacos — Jun 10, 2026
Subject: S7-2026-15 Comment From: helen stamatacos Affiliation: Jun. 10, 2026 Can’t be serious . Again protecting everything except consumers

Sent from my iPhone

Henry Szydlo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Henry Szydlo Affiliation: Jun. 10, 2026 Don’t touch anything that is not broken. It you say it is the SEC that wants to change it is definitely something Trump wants to do in order to steal more from the people who pay the bills and put more in his pocket and his billionaire buddies who don’t pay a fair share of taxes now. Henry Szydlo, retired and still paying taxes while Trump lines his pockets.

Sent from my iPad

Herb Owen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Herb Owen Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Herbert Owen
Woodbury, MN

Hester Downes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Hester Downes Affiliation: Jun. 10, 2026 As a retired person I am highly concerned with secrecy within investors. How will we know until it's too late if a company goes belly up? We deserve timely transparency and reporting of investments and profits and/or losses. Tax payers have bailed out too many companies already.

Sincerely,
Hester S. Downes
Retired

Heston Glenn CNA — Jun 10, 2026
Subject: File No. S7-2026-15 From: Heston Glenn I think this is a terrible idea. I really find it important to understanding the market to be able to look at quarterly statements. If it was up to me I'd ask that they be even more frequent.

Hilary Lockhart — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Hilary Lockhart Affiliation: Jun. 10, 2026 Hilary Lockhart, owner of Locals Realty in Anchorage, AK.

The fact that we are doing so much better now should be enough for us to not break a functioning system. If it's it not broke, don't fix it.

We are second best (next to South Korea); that's a win!

Do not allow more ways for large companies to take advantage of the people of United States.

- Hilary

HKay Soulis — Jun 10, 2026

Subject: S7-2026-15 Comment From: HKay Soulis Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Helen Soulis

Ho-ping Wei — Jun 10, 2026
Subject: Proposed change to corporate reporting. From: Ho-ping Wei Affiliation: Jun. 10, 2026 As a tax paying citizen, going to quarterly reporting would do me and all,other everyday Americans a huge dis_service…and goes to show that the endemic corruption of the Trump regime has now reached the “independent” SEC as well. Please do not do this.

Sent from my iPad

Howard Kornstein — Jun 10, 2026
Subject: S7-2026-15 Comment From: Howard Kornstein Affiliation: Jun. 10, 2026 We know the conservative commissioners are pushing this. Don't attempt it. Eventually your conservative chums will go to prison for their corruption and so will you. Stop this corrupt procedural change now

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Howard Prager — Jun 10, 2026
Subject: S7-2026-15 Comment From: Howard Prager Affiliation: Jun. 10, 2026 Keep reports current

Sent from my iPhone

Hubert - Linda Badgley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Hubert - Linda Badgley Affiliation: Jun. 10, 2026 I absolutely do not want the SEC to change to biannual reports. This leaves way too much room for the crooks to do their evil work,and not enough information for those investing to keep track of theirhard earned cash.

Sent from my iPad

Hunter Greer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Hunter Greer Affiliation: Jun. 10, 2026 Are you insane? The change should be to MONTHLY!

Ian McClain — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ian McClain Affiliation: Jun. 10, 2026 Don’t do change the

reporting rules. This will hurt markets and investors.

-Ian

Idalee DiGregorio — Jun 10, 2026
Subject: S7-2026-15 Comment From: Idalee DiGregorio Affiliation: Jun. 10, 2026 Quarterly reporting keeps companies more transparent. Leave the rule at quarterly reporting.

Sincerely
Idalee DiGregorio
Baltimore Md

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idleone — Jun 10, 2026
Subject: S7-2026-15 Comment From: idleone Affiliation: Jun. 10, 2026 Another scheme to hurt only the little guy

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Ileana — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ileana Affiliation: Jun. 10, 2026 Keep ir quarterly

Sent from my iPhone

Ilene Slavick — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ilene Slavick Affiliation: Jun. 10, 2026 Quarterly reports are important communications for investors. It is the minimum that corporations can provide.

Ilene Slavick
Los Angeles CA

Sent from my iPhone

Illene Marx — Jun 10, 2026
Subject: S7-2026-15 Comment From: Illene Marx Affiliation: Jun. 10, 2026 Too much can happen in six months. Investors deserve to know quarterly results. It’s done anyway so why not continue to send to investors. Why would you keep us out of the loop…. Fraudulent activity maybe?

Illene Marx, retired.

Sent from my iPhone

In Ar — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: In Ar Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Stop damaging the public's knowledge. Do not change current laws. Investors have the right to informed decisions.

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irene hancock — Jun 10, 2026
Subject: S7-2026-15 Comment From: irene hancock Affiliation: Jun. 10, 2026 I rely on quarterly reports for tracking my investments. Please do not do away with quarterly reporting.

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irene hancock — Jun 10, 2026
Subject: S7-2026-15 Comment From: irene hancock Affiliation: Jun. 10, 2026 I rely on quarterly reports for tracking my investments. Please do not do away with quarterly reporting.

Donald Hancock

Irene Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Irene Smith Affiliation: Jun. 10, 2026 This is so stupid. Corporations are already ripping off their employees this would give them an extra 3 months to COOK the books.
Irene Smith

Isabel Barr — Jun 10, 2026
Subject: S7-2026-15 Comment From: Isabel Barr Affiliation: Jun. 10, 2026 Isabel Barr - retired. This is outrageous! Inflation is high. Fraud is rampant and trust is already low. How am I supposed to effectively manage my investments when the information is so far behind that by the time I get it it is obsolete? The whole direction and picture could change without a hint. At least quarterly, I have a fighting chance.

Isabel Gathright — Jun 10, 2026
Subject: S7-2026-15 Comment From: Isabel Gathright Affiliation: Jun. 10, 2026 We need quarterly reporting in this crazy environment. It is the only way to keep informed. Too much can happen in half a year.

Sent from my iPhone

Ivan Chandler — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ivan Chandler Affiliation: Jun. 10, 2026 Ivan Chandler, Retired, Sebastian Florida, I have been investing it the various stock markets since I was 22 years old have continued until now at age 83. I depend on the quarterly's for making my investments ments. Twice a year reports are outdated. Please keep the quarterly requirements. It helps the independent investors.

Ivan

Ivy Moya — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ivy Moya Affiliation: Jun. 10, 2026 Ivy Moya
Independent Sales Representative
Oakland, CA
Americans are struggling with inflation, high gas prices, impending job losses due to AI and wages for those still with jobs remaining flat. None of which appears to be changing or improving anytime soon. Please keep the quarterly reporting system in place. This is not the time to damage Americans finances or retirement accounts.

Sincerely,
Ivy Moya

Sent from my iPhone

Ivy Tse — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ivy Tse Affiliation: Jun. 10, 2026 Report should not be delayed and must be reported timely and clearly. Transparency and on time report is paramount to every investor. No cheating or playing games on on our hard earned wages to support our future. Keep billionaires off hand to any of our money for good.

J Hoover — Jun 10, 2026
Subject: S7-2026-15 Comment From: J Hoover Affiliation: Jun. 10, 2026 Trump claims his administration is the most "transparent" yet once again we have another proposal to help corporations hide their financial well being longer to the public & average investors like me. NOT acceptable ! Thank you, Jody Hoover, Womelsdorf, PA

J Luzar — Jun 10, 2026
Subject: S7-2026-15 Comment From: J Luzar Affiliation: Jun. 10, 2026 Need to see numbers quarterly, period. Full stop.

J. Floyd — Jun 10, 2026
Subject: S7-2026-15 Comment From: J. Floyd Affiliation: Jun. 10, 2026 Transparency is key to honest investing. Changing this rule is NOT in the public's best interest. Don't change it!!

Sent by J. David Floyd, Broker
Crye-Leike Real Estate Services
from my iPhone

Sent by J. David Floyd, Broker
Crye-Leike Real Estate Services
from my iPhone

Jack Cohen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jack Cohen Affiliation: Jun. 10, 2026 As a physician, investing has become a vocation but transparency should be increased, not decreased. Change from quarterly to monthly instead. What even IS the reason for the lack of transparency?

Sent from the iPhone of:
Jack B. Cohen MD

Jack Thoma — Jun 10, 2026
Subject: File No. S7-2026-15 From: Jack Thoma Not no but HELL NO!!! Quarterly reporting has worked for years and will continue to work. Egomaniac CEOs must be monitored!!!!

Jackie Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jackie Brown Affiliation: Jun. 10, 2026 This matters to me because I want to know companies' financial positions on a regular basis so I can make informed decisions about the placement of my investments.

Jackie Brown, librarian

Jackie Martin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jackie Martin Affiliation: Jun. 10, 2026 Jackie Martin…Retired.
.

Keep it as is…it my money and I want to know what’s happening..

~ Jackie ~

Jackie Nelson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jackie Nelson Affiliation: Jun. 10, 2026 Please do not let these companies hide behind a 6 month span of time. They need to communicate their status on a quarterly basis!!

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jackie scheben — Jun 10, 2026
Subject: Comment on S7-2026-15 From: jackie scheben Affiliation: Jun. 10, 2026 No. We work hard and deserve to keep everything we can. Quarterly reports should keep them honest

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Jacob Witham — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jacob Witham Affiliation: Jun. 10, 2026 I want the quarterly reporting to remain, it's important to my piece of mind. Thank you

Get Outlook for iOS

Jacqueline Russo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jacqueline Russo Affiliation: Jun. 10, 2026 Stop allowing loopholes to pass - your obligation is to allow more transparency for all people

Sent from my iPhone

Jacquie CDV — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jacquie CDV Affiliation: Jun. 10, 2026 My name is Jacquie DeVita, and I am a Senior Visual Designer in Arizona. I am writing as an ordinary investor whose retirement security depends on transparency, accountability, and timely corporate reporting.
Like many Americans, I learned financial lessons the hard way. Early in my adult life, I took on student loan debt before I fully understood the long-term consequences. I spent decades paying it back. Even so, I did what people are told to do: I worked, contributed to employer-sponsored 401(k) plans, attended financial workshops, and tried to make responsible decisions about saving for retirement.
By the time I reached my 40s, I believed I was on solid ground. Then the recession hit, and I lost my job. Soon after, I lost my health insurance. I have lived with a chronic medical condition since childhood, and staying alive requires expensive medication and medical supplies. Freelance income was not enough to cover rent, bills, and medical needs, and at that time I was not eligible for Medicaid. To survive, I cashed out my 401(k) during a market collapse. It bought me time, but not stability. I was eventually evicted, my credit was destroyed, and it took years to recover.
In the years that followed, I endured significant personal, financial, and medical hardships that made it impossible to build savings. When I secured full-time employment again in early 2020, I immediately enrolled in my company's 401(k), but I was starting over from nothing. Since then I have focused on restoring my credit and rebuilding my retirement savings. It has been a slow and disciplined process.
That experience permanently changed the way I think about risk. For people with wealth, influence, or privileged access, reduced corporate disclosure may sound like an abstract policy change. For ordinary investors, it is not abstract at all. It means making decisions about retirement savings with less information, less visibility, and less protection.
I do not have a safety net large enough to absorb major losses without consequences. I am asking for the ability to make informed decisions about the future I have worked to rebuild. That is what gives ordinary investors like me the best chance of achieving what millions of people want: enough

security to live with dignity, retire modestly and comfortably, and afford long-term care if needed (and, in my case, a small white bichon). That is not an extravagant ask. It is a reasonable one.
That is why I strongly oppose any proposal to reduce the frequency of required corporate reporting. Public companies should not be LESS accountable to the people whose savings and retirement futures are tied to their performance. Ordinary investors deserve MORE timely information, not less. Real people are carrying the risk, so the expectation of transparency is indisputable.
Please reject any rule that would reduce reporting frequency and weaken accountability for public companies.

Jajuan Francis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jajuan Francis Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Kind regards, have a marvelous day!

Jajuan Francis
Design with Floraé'
Designwithflorae.com

Jake Heimark — Jun 10, 2026
Subject: Do NOT remove quarterly reporting From: Jake Heimark Affiliation: Jun. 10, 2026 Dear SEC,

My name is Jake Heimark. I am currently the CEO of a private company and previously served as CEO of a public company. I understand firsthand the burden that public reporting requirements place on management teams and the real costs they impose on businesses.
But I am also a small investor. There is already a significant information gap between sophisticated institutional investors and everyday shareholders. Eliminating quarterly reporting would only widen that gap and make public markets less accessible and less fair.
If the goal is to reduce the burden on public companies, there are better solutions. Simplify reporting requirements. Encourage companies to publish the operational dashboards and key metrics management actually uses to run the business. Revisit audit requirements to make them more efficient. Consider market structure reforms that reduce the advantages of ultra-high-speed trading. We should make it easier for companies to be public without making it harder for ordinary investors to participate and succeed in our markets.
Thanks,
-Jake

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Jake Heimark
Founder / CEO

jake@costa.security (650) 200-3271
3790 El Camino Real #1090, Palo Alto, CA 94306

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Jake Sofa — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jake Sofa Affiliation: Jun. 10, 2026 You will kill the market and people will pull out all their money. Stop doing the bidding of rich fascists.

Sent from my iPhone

James Ewing — Jun 10, 2026
Subject: S7-2026-15 Comment From: James Ewing Affiliation: Jun. 10, 2026 Having worked for MCI/Worldcom and living through that nightmare I implore you not to allow this to happen. Comoanies have been reporting quarterly for decades. Technology makes that EVEN easier! There is no reason to move to bi annual reporting to protect companies.

Sent from my iPhone

James Gwise — Jun 10, 2026
Subject: Comment on S7-2026-15 From: James Gwise Affiliation: Jun. 10, 2026 I live Albany California and will rely on my investments (stocks) for my retirement. My retirement depends on the benefits of a supervised and fiscally responsible business environment. Reducing the amount of oversight of corporations is a mistake. Quarterly reporting makes sense - the IRS requires small businesses like myself to file tax returns on a quarterly basis - will that be reduced to semi-annual too? I doubt it, its only the fat cats on wall street who get the breaks and opportunities.

This reduction has Trump corruption written all over it. I am sick of watching the president hi-jack our economy and the governments role in ensuring a level playing field for everyone. If there are any self respecting people at the SEC, I trust them to do the right thing. Why return to the past?

James Gwise
Architect
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James Gwise AIA
StudioGwise/James Gwise Architect, p.c.
837 A Stannage Ave. Albany, CA 94706
510 326 8342
https://www.jamesgwise.com/index

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james herbert — Jun 10, 2026
Subject: S7-2026-15 Comment From: james herbert Affiliation: Jun. 10, 2026 This is another scheme to defraud the citizens without consequences 🤫

James Latorraca — Jun 10, 2026
Subject: S7-2026-15 Comment From: James Latorraca Affiliation: Jun. 10, 2026 I'm Close to retirement, but I follow what the companies I am invested in are doing. It's important to see quarterly what is actually going on. This will help prevent fraud from going undetected.

James Latorraca, Sr Stf Hardware Engineer.

Get Outlook for Android

James Lecker — Jun 10, 2026
Subject: S7-2026-15 Comment From: James Lecker Affiliation: Jun. 10, 2026 6 months is too long, a company could be going broke and the shareholders wouldn't have a clue as to what they're hiding!

James McAlpine — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: James McAlpine Affiliation: Jun. 10, 2026 Don't change the way it is, it'll just make more corrupt & harder for the American people to make & earn money..

James McGee — Jun 10, 2026
Subject: Comment on S7-2026-15 From: James McGee Affiliation: Jun. 10, 2026 In order to make informed investment choices, we need more transparency, not less. Keep the quarterly reports requirement.

James McGee
Trussville Al

Sent from my iPad

Jami Hitzemann — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Jami Hitzemann Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Quarterly disclosures are necessary for me to be an informed investor. I must continue to have access to this crucial data.

Respectfully,
Jami Jo Hitzemann

Jan Allen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jan Allen Affiliation: Jun. 10, 2026 This is corrupt level rule making. Allowing companies to hide their finacials for 6 months is ridiculous.

Jana Sepich — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jana Sepich Affiliation: Jun. 10, 2026 Jana Sepich, retired Operational Risk Management executive for Bank of America's retirement/trust services. Reduced reporting means reduced oversight and transparency. This will potentially damage our economy and will hurt individual investors. Do not support this plan.

Jane Britt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jane Britt Affiliation: Jun. 10, 2026 It is hard enough for "Average Joe" to get ahead financially these days. Everything is geared to the ultra rich. It would be worse for them to learn they have lost a large amount of their financial investments after the fact. How much more of the burden of this government theft should be charged to the hard working public …..Or is the goal to just break the regular people down to subservient status. God forbid they are able to save for what America use to stand for and be able to achieve
I am sure this letter won't go very far because no one is interested in what lifts others up

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Jane Doskal — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jane Doskal Affiliation: Jun. 10, 2026 Please continue the process for corporate reporting. It keeps companies somewhat honest.

The proposed change allows too much time in between reporting periods.

Jane W Doskal

Sent from my iPhone

Jane Keating — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jane Keating Affiliation: Jun. 10, 2026 We the baby boomers have worked hard and saved for retirement. We deserve stability and the ability to enjoy our final years. We should not be worrying about how we will survive in this economy. Good food heat and energy are sucking the dollars and there isn't much left .. then add in the cost of healthcare that is constantly rising . Who will protect us ?
New York taxes everything!

Jane LaMar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jane LaMar Affiliation: Jun. 10, 2026 Absolutely quarterly reports. People demand transparency when their money is involved. We have the right to know

when we are invested.

Jane LaMar - From my iPhone

Jane Richards — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jane Richards Affiliation: Jun. 10, 2026 you must keep this information quarterly In waters need to know what the board is doing who is on it what is influencing their investment decisions

excuse the typos
Jane Richards
215 Plymouth Rd.
apt 413
Plymouth Meeting, Pa. 19462

610-766-2043

Janelle Jones — Jun 10, 2026
Subject: File No. S7-2026-15 From: Janelle Jones My name is Janelle Jones and I work in state government in Michigan. I am concerned about the precedent it sets to minimize transparency by changing the frequency of public financial disclosures from corporations. Quarterly public filings are an essential part of accountability for publicly traded companies. They owe a certain standard of care to the people who are footing the bill to risk investing in them and everyday Americans deserve

to have some insight to decide how best to invest their money. I've seen first hand what happens when there are not guardrails to help protect small investors and it is devastating. Allowing companies to keep their financial health in the shadows is not good for anyone and certainly is out of step with the spirit of a free market. I am urging the SEC not to make this proposed change.

Janet Buente — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Janet Buente Affiliation: Jun. 10, 2026 I don't want to be in the dark concerning my retirement accounts.
PLEASE KEEP QUARTERLY REPORTS!

Janet Buente, retired, Evansville Indiana

Get BlueMail for Mobile

Janet Cantonwine — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janet Cantonwine Affiliation: Jun. 10, 2026 How about NO! I'm retired and I need to count on transparency in all my financial dealings which seem to be under continuous attack these days. Will my investments help me when I need them most? What if I rely on that money to help pay for a nursing home? What if my SS is cut? We need MORE TRANSPARENCY, not less. This move does not benefit most Americans. I absolutely do not support this idea. It appears to be an attempt to hide information from people who most need to be informed. Keep the quarterly reports.

Sent from my iPad

Janet Coffin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janet Coffin Affiliation: Jun. 10, 2026 Quarterly reports are needed for transparency and to aid in decision making.

Please do not change this.

Janet Coffin.

Janet Pletcher — Jun 10, 2026
Subject: My comment From: Janet Pletcher Affiliation: Jun. 10, 2026 Keep to the quarterly report schedule. Investors need up to date information.

Janet Potter — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Janet Potter Affiliation: Jun. 10, 2026 To the Securities

and Exchange Commission:
I just learned that the SEC has proposed a new Rule (Rule S7-2026-15) to end Quarterly Reporting requirements. I am horrified. I have managed my own retirement investments for many years and have depended on this information to make prudent decisions.
If the markets are to thrive by expanding and welcoming small investors like me, corporate reporting information must continue on a quarterly schedule as it has been for the many decades of my investing life. To finalize this proposed change would benefit only market insiders. THIS IS WRONG. Throw proposed Rule S7-2026-15 into the trash can now.

Janet Stebbins — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Janet Stebbins Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
YOU MUST KEEP QUARTERLY REPORTING FOR PUBLICLY TRADED COMPANIES! I SELF DIRECT MY PORTFOLIO AND I RELY ON THOSE QUARTERLY REPORTS FOR MY DECISIONS. TWICE A YEAR IS NOT ADEQUATE TO MAKE INFORMED DECISIONS FOR BUY, SELL, HOLD, PLUS IT ALLOWS COMPANIES TO COOK THEIR BOOKS AND HIDE THINGS. TRANSPARENCY IS ABSOLUTELY NECESSARY FOR THE MIDDLE CLASS. KEEP THE QUARTERLY REPORTING TO KEEP A MODICUM OF FAIRNESS TO THE MARKETS FOR EVERY INVESTOR!

Janet Super — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Janet Super Affiliation: Jun. 10, 2026 We must have more transparency, not less! As a retired executive assistant, I cannot afford to lose one-third of my savings!
Janet Super, Olathe, KS

Sent from my iPhone

Janice — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janice Affiliation: Jun. 10, 2026 This will not benefit me or any other average American!
This is completely wrong and only ment to hurt us and help the big corporations and Wall Street! Don't support this!
Janice Morrow
92284

Janice Garland — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janice Garland Affiliation: Jun. 10, 2026 This serves no purpose outside of allowing big companies to hide problems early on. Leave it alone. If it's not broke it doesn't need fixing.

Janice Nall — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janice Nall Affiliation: Jun. 10, 2026 We demand quarterly

reporting. Your attempts to hide your mismanagement is unacceptable.

Janice Noller — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Janice Noller Affiliation: Jun. 10, 2026 It is important for my retirement that I get at least quarterly reports about the status of MY MONEY.
Why would the SEC want to go back to a failed semi-annual report? Go back and check the statistics!
Thank you for your attention to this matter!
Janice Noller, Retired, Utah

Janice Troll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janice Troll Affiliation: Jun. 10, 2026 People who have nothing to hide hide nothing. Keep reporting every 3 months.

Janina Rosenkranz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Janina Rosenkranz Affiliation: Jun. 10, 2026 Quarterly reports are vital to keeping me informed regarding my retirement investments.

Sent from my iPhone

Jason Revell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jason Revell Affiliation: Jun. 10, 2026 With the current market and economy not reflecting true value and the derivative market being larger than it's parent company and the fact that this administration is pardoning criminals whose actions have a devastating effect on those below, this would be a disastrous and unwise path to follow.

Jaui Schneider — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jaui Schneider Affiliation: Jun. 10, 2026 Protect The public. If Trump wants something it’s obvious it’s to enrich himself in his family and his friends. Please please do your job. Please don’t cave to this miserable excuse of a person that we have as a president. If you came in, we know you’re just as bad as him. When he’s out, we’re gonna come after you so do the right thing.

Sent from my iPad

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jaxnc.singles — Jun 10, 2026
Subject: S7-2026-15 Comment From: jaxnc.singles Affiliation: Jun. 10, 2026 Mary A. Gomez Transparency is important as it keeps businesses honest. Integrity is paramount in this day and time as people are losing trust in our government to keep consumers safe from fraud and corruption. Do your job!

Jay Myers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jay Myers Affiliation: Jun. 10, 2026 No do not allow this rule to move forward

Best Regards,

-Jay

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Jay Young — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jay Young Affiliation: Jun. 10, 2026 Six months is a BAD idea. Do not go there!

Jay Young

Get Outlook for iOS

Jean Abels — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jean Abels Affiliation: Jun. 10, 2026 Companies need to keep reporting their earnings every 3 months as they currently do. I need current information about my investments.

Jean Abels, Department of Employment and Economic Development (retired)?

Jean Bagel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jean Bagel Affiliation: Jun. 10, 2026 Keep the quarterly

reports. Transparency is essential.
Jean Bagel, investor

Jean Mccormick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jean Mccormick Affiliation: Jun. 10, 2026 I am retired. I think this practice is very unfair to the others that may need to know your business situation for planning of their own. This would not allow for timely reactions on the behalf of the party that doesn't know.
Jean McCormick

Sent from my iPhone

Jean Mills — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jean Mills Affiliation: Jun. 10, 2026 Jean Mills
Retired

Public company financial info is what investors, analysts, etc. rely upon to judge a company's financial status. Reports include historical and current stats, as well as plans for future changes (expansion, downsizing, stock splits, etc.). It strongly indicates if the company has been, is, and will be a sound investment or if there's trouble. Financial issues can move quickly. Quarterly oversight by the SEC holds a company to regular full disclosure and reveals all activities quickly.

For those who have retirement or savings accounts using the stock market, the financial health of an investment is paramount to a secure financial future. Watching your stocks perform well is great, but to see your savings plunder due to a company's lack of foresight is frightening. Frequent reports using standard reporting requirements can help direct your dollars based on fact, not speculation, which helps your bottom line.

Jeanie Mangold — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeanie Mangold Affiliation: Jun. 10, 2026 It is challenging enough to live in this digital society with a multitude of rights being compromised: voting rights, now financial institutions wanting to keep secrets their actions and move to semiannual disclosure is another grift. Healthcare, food assistance, refusing to raise minimum wages to a livable level, tax breaks for billionaires while the other 98% of Americans pay taxes and receive worse service. Firing or downsizing the government are causing real environmental problems. Data centers consume huge amounts of electricity and water even here in the deserts and cities of Arizona and the desert Southwest. Stop the greed and lack of transparency now.
Sincerely yours,
Retired teacher who was a public servant in Arizona and Kansas, now 84 years old and barely able to keep up with inflation,
Regina M Mangold
Sent from my iPad

Jeanie Mason — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeanie Mason Affiliation: Jun. 10, 2026 This is unacceptable.

Why are you changing this? Stop screwing the American People please.

Sent from my iPad

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jeanne early — Jun 10, 2026
Subject: S7-2026-15 Comment From: jeanne early Affiliation: Jun. 10, 2026 Jeanne Wentzell, BSN, retired. Quarterly is important to keep business on the up and up!

Jeanne Joers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeanne Joers Affiliation: Jun. 10, 2026 STOP HELPING THAT PERSON SCAM FELLOW AMERICANS.
Quarterly reports are the FAIR way to keep track of portfolios. Six months is just ANOTHER WAY to FLEECE AMERICANS.
Surely you can understand the motive here. I'm a very small investor and I CAN SEE IT!
Jeanne Joers…Retired

Sent from my iPad

Jeanne Powell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeanne Powell Affiliation: Jun. 10, 2026 Quit messing with our 401K. Protect our money. Transparency is key!

Jeff Colonnesi — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jeff Colonnesi Affiliation: Jun. 10, 2026 This does not sound like a good idea. Most working people now rely on 401k investments or taxable investments to secure their retirement income. With less transparency people cannot make as accurate decisions on which companies are a "good bet" and which are not. This is likely to lead to lower values for investment portfolios and ultimately prevent retirement (or decrease lifestyles) for many.

Jeff Colonnesi
Warren Mi

Jeff Cooper — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeff Cooper Affiliation: Jun. 10, 2026 What this country and our economy need right now is increased transparency. Do not allow this corrupt system to become even more corrupt and tilted to the rich. Eventually the class divide will cause France, 2.0, and you should know how that went. - Jeff Cooper, Chemist and Sr QA Associate

Sent from my iPhone

Jeff Goettl — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeff Goettl Affiliation: Jun. 10, 2026 I respectfully disagree with changing the sec reporting requirements for publicly traded companies.

Sincerely,

Jeff Goettl

Sent from my iPad

Jeff Hampton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeff Hampton Affiliation: Jun. 10, 2026 Keeps things more transparent then the proposed changes

Sent from my iPhone

Jeff Morgenstein — Jun 10, 2026
Subject: S7-2026-15 Comment - Keep Requirements As-Is From: Jeff Morgenstein Affiliation: Jun. 10, 2026 Jeff Morgenstein
High School Principal, Retired
Green Cove Springs, Florida

Please keep current reporting requirements and do not reduce. Transparency with frequent , up to date information makes for a strong household and community.

****
Jeff Morgenstein
****

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jeff paynowski — Jun 10, 2026
Subject: S7-2026-15 Comment From: jeff paynowski Affiliation: Jun. 10, 2026 Jeff Paynowski, retired software engineer. It will allow more time for fraud to occur. Insiders will be given an edge if this happens while the public gets screwed

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Jeff Paynowski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeff Paynowski Affiliation: Jun. 10, 2026 Jeff Paynowski, retired software engineer. It will allow more time for fraud to occur. Insiders will be given an edge if this happens while the public gets screwed

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Jeff Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeff Smith Affiliation: Jun. 10, 2026 Jeff, investor, I need that information to make decisions.

Jen Kopczynski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jen Kopczynski Affiliation: Jun. 10, 2026 This only helps insiders, does not address any inequality and will be an awful modification to strong existing principles.

Sent from my iPhone

Jen Williamson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jen Williamson Affiliation: Jun. 10, 2026 I am a freelance writer living in NY and I have worked very hard to build up my savings and investments, on my own, without any help from a regular employer. This law would seriously undermine my ability to save, invest, and support myself in retirement. It is a kneecapping of the working and middle class and a terrible idea.

Jennifer Donnelly — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jennifer Donnelly Affiliation: Jun. 10, 2026 As a business owner, I know how up to date financial information is critical to evaluating my companies performance. As a stock owner in other businesses, I deserve to know the companies performance quarterly to evaluate if my investment is where it should be. This is standard business practice to get quarterly reports. Anything less is simply hiding financial information that stock owners deserve to know. Any financially sound business should be producing this information and it should be accessible.

Jennifer Donnelly, M.D.

Jennifer Schwarze — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jennifer Schwarze Affiliation: Jun. 10, 2026 As a Senior Client Specialist at a mid-sized financial services firm, do not allow this. We need fast, accurate data to help make recommendations to our clients. How are we held to a higher fiduciary standard than the companies we would purchase stock in? This is a very BAD idea.

Jennifer Schwarze
Rockford, IL

Sent from my Galaxy

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jennifer crawford — Jun 10, 2026
Subject: S7-2026-15 Comment From: jennifer crawford Affiliation: Jun. 10, 2026 Were sick of this

communist crap! Stop protecting Wallstreet, The Fed, and Central banks! This also allows for massive shadow restructuring!

Yahoo Mail: Search, Organize, Conquer

Jennifer Frandsen — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jennifer Frandsen Affiliation: Jun. 10, 2026 This has been proven not to work. Why are we going backwards

Yahoo Mail: Search, Organize, Conquer

Jennifer Holley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jennifer Holley Affiliation: Jun. 10, 2026 Stupid is as stupid does

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Jennifer Mullins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jennifer Mullins Affiliation: Jun. 10, 2026 We see what you are doing and we vote. Stop making it easier for companies while dumping on your constituents. They need to continue reporting as they are out more frequently. Quit making it easy to cheat.

All the best,

Jennifer Bishop

Jennifer Olney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jennifer Olney Affiliation: Jun. 10, 2026 Please make companies file quarterly reports. Even small investors need to know what’s going on. Don’t let public companies hide their activities.

Thank you,

Jennifer Olney,
Investor

Jenny Nall — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jenny Nall Affiliation: Jun. 10, 2026 I rely on my investments and keeping up with quarterly info is important

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Jeremy Ehrhardt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeremy Ehrhardt Affiliation: Jun. 10, 2026 Reducing visibility increases malfeasance. The crooks will know that they can get away with robbery and use their ill-gotten gains to fight proper supervision. You'll enable crime rather than prevent it. I'm in favor of MORE visibility, not less.

Sent from my iPhone

Jeremy Taylor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jeremy Taylor Affiliation: Jun. 10, 2026 Are you kidding me? What are you doing again looking out for corporate interest and not the individual. Shame on you.

Sent from my iPhone

Jerry Humphries — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jerry Humphries Affiliation: Jun. 10, 2026 Don't let companies and corporations bail out and leave the public to suffer the consequences !!!!!!

Sent from my iPhone

Jessica — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Affiliation: Jun. 10, 2026 We don't want them to go 6 months, keep it where it is.

Jessica Bittner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Bittner Affiliation: Jun. 10, 2026 Corporate transparency is even more important today in our climate of corporate greed and no community responsibility. Yes to mandatory quarterly reports. Particularly on large corporations.

Jessica Broder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Broder Affiliation: Jun. 10, 2026 If you do this I stop adding to 401k and take start taking money out… I am of age where the impact will be small.

Stop allowing corporations to put their poor business managment on the backs of the American people.

Jessica Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Brown Affiliation: Jun. 10, 2026 Stop these crooks They need prison time not coddling!
Sincerely Jessica Brown

Sent from my iPhone

Jessica Miller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Miller Affiliation: Jun. 10, 2026 I rely on my quarterly reports and disclosures to make key decisions guiding my portfolio. If I am responsible for my retirement assets I need timely information to do so. Decreasing reporting to biannual does not adequately provide the needed information.
Thank you for you attention to this matter.
Jessica Miller
Nurse, homeowner

Jessica Whittington — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Whittington Affiliation: Jun. 10, 2026 Keep the reporting quarterly and stop capitulating to the oligarchs.

Jessica Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Williams Affiliation: Jun. 10, 2026 Another way to rob investors, this business of doing away with quarterly assessment of the facts, and a sign of the times in general, but wrong on every front. We have been forced into the stock market as a retirement strategy. Cooking the books in this way is a handy ploy for insiders to continue walking away with our efforts to cover retirement in an increasingly rigged system. This is a terrible idea.

J. W. Wilson MT/CT (ASCP)

Jessica Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jessica Williams Affiliation: Jun. 10, 2026 Another way to rob investors, this business of doing away with quarterly assessment of the facts, and a sign of the times in general, but wrong in every front. We have been forced into the stock market as a retirement strategy, and cooking the books in this ploy is a handy way for insiders to continue walking away with our efforts to cover retirement in an increasingly rigged system. This is a terrible idea.

J. W. Wilson MT/CT (ASCP)

Jill Craven — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jill Craven Affiliation: Jun. 10, 2026 This is not a positive change. We need to protect our investments and a lot can happen in 6 months. We do not want to spend taxpayer money on supporting people who lost wealth because they didn’t know. Why would you give us less information?

Jill Lamberg — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jill Lamberg Affiliation: Jun. 10, 2026 I don’t like the idea of burdening small businesses but I want as much transparency with corporations, for sure. I retired last year but I want to make sure that my wealth management team is informed in a timely manner on things that could affect my portfolio.

Sent from my iPhone

Jim and Debbie DeVries — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jim and Debbie DeVries Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Jim Kubin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jim Kubin Affiliation: Jun. 10, 2026 Transparency matters. Changing to semi annual reports smacks of cover up and erodes confidence.

Jim Kubin,
Retired. Illinois

Jim Retchless — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jim Retchless Affiliation: Jun. 10, 2026 Hi, my name is james.I was a stay at home, dad for over eighteen years. I sacrificed my career to stay at home with my kids.So they would grow up and be a good part of society. I want you to know i find out after twenty two years marriage.My wife has been lying to me about our finances and cheating on me. She filed for divorce.
Leaving me with all or most of my money in Ira. These funds are already highly taxed. If you guys start letting these companies only report the earnings twice a year. Will devastate my portfolio and make it hard for me to live?The life I deserve after sacrificing so much for my family. I'm not a highly educated man. Like my x wife is so she's good because she has a master's degree.And I have a high school diploma. The market is volatile enough as it is. I don't need to lose thirty to fifty percent of my portfolio.Because you are gonna let companies only report twice a year. With inflation up and the dollar Decrease in value.Please don't do this. It's gonna be hard enough to get by in retirement. Thank you for considering my view on this topic,James

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Jim Rondinelli — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jim Rondinelli Affiliation: Jun. 10, 2026 Please keep reporting on a quarterly basis. Everything moves so much faster today than in the past. In modern times, a regression to semi-annual reporting would take too much information away from investors.

Jim Rondinelli
(858) 692-1921 Mobile

Jim Vogel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jim Vogel Affiliation: Jun. 10, 2026 I am retired and currently rely on my savings and investments to meet my obligations throughout the month. It is important to me to have access to more frequent information regarding the financials of those investments. Without this frequent reporting of financial status by companies, I fear that the pipeline of information will be disrupted and my investments may be at risk during the dark period. I urge the SEC to keep the current reporting requirements to aid in safe guarding my livelihood.

Concerned Citizen
J Vogel
Retired
Montgomery, Tx

Sent from my iPad

Jim Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jim Williams Affiliation: Jun. 10, 2026 A shift away from quarterly reporting puts consumers too much in the dark and reduces the ability to hold executives accountable to their customers.

Jimd116 — Jun 10, 2026
Subject: Comment on SEC ENDING QUARTERLY REPORTING. From: Jimd116 Affiliation: Jun. 10, 2026 My name is JAMES DICARLO, I am a retired business person and a US ARMY VETERAN plus 50 years of voting. To me dropping quarterly reporting is an invitation to fraud and cheating and contrary to the interest of the UNITED STATES.

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jjzemke — Jun 10, 2026
Subject: S7-2026-15 Comment From: jjzemke Affiliation: Jun. 10, 2026 Leave the current system in place. Quarterly has worked well for decades.

Sent from my Galaxy

Jo Ann Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jo Ann Smith Affiliation: Jun. 10, 2026 This must not continue! The wealthy cannot continue (often dishonestly) to amass wealth directly taking a necessary living from hard working Americans.

J Smith

Sent from my iPhone

Jo Anne Tressler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jo Anne Tressler Affiliation: Jun. 10, 2026 This is just wrong! Keep the quarterly reports! Jo Anne Tressler

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Jo Blow — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jo Blow Affiliation: Jun. 10, 2026 Keep the established and standard accounting practices. 47 has his hand in this proposed change.

Jo Shumate — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jo Shumate Affiliation: Jun. 10, 2026 Congress and the White House get to use inside info, you've got to give the peons quarterly info, at the very least!

Sent from my iPhone

Joan Cadieux — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joan Cadieux Affiliation: Jun. 10, 2026 We have already lived through Wall Street shenanigans. Bring on the audits.

Joan Lamb — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joan Lamb Affiliation: Jun. 10, 2026 We are retired We need to know where we stand on a month to month basis. We can't fly blindly into an unknown.

Joan McDevitt — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Joan McDevitt Affiliation: Jun. 10, 2026 The financial markets need to maintain their commitment to their clients to make available info on OUR investments at least quarterly. This is called management and is what we pay for through fees I gladly pay for. We deserve this information on at least a quarterly basis to hold them accountable.

Joan McDevitt LMSW, Jackson, Michigan.

Sent from my iPhone

Joan Reimann-Stokes — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Joan Reimann-Stokes Affiliation: Jun. 10, 2026 Not everything from the days long gone were good. Bi-annual reporting was one if them. Let's stop giving corporations more ways to hide money. At least quarterly reporting gives them more scrutiny, and gives investors more information to make enlightened investing.

Joan Rizzuto — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joan Rizzuto Affiliation: Jun. 10, 2026 If they do make this change to reporting (to every 6 months) then disclosure needs to be the same for everyone, corporate investors and individuals alike. We can't have a double standard here. Corporate investor shouldn't have quarterly information either. If I can't get quarterly information I will not invest in the market. I don't care if these companies save money by making fewer reports that is not my problem. I can choose other options for my retirement savings.

Sent from my iPhone

Joannie Zacharias — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joannie Zacharias Affiliation: Jun. 10, 2026 We need companies to keep up their quarterly reports so that we, the investors are kept informed of our holdings. It helps all parties keep accountable. I have worked very hard for my savings and want it protected and accounted for on a frequent basis. Quarterly reports are not excessive or difficult for companies to keep on doing. Let us keep up this standard.
Thank you,
Joan Zacharias Registered Nurse
Hartland, Wisconsin

Sent from my iPhone

Joao Santos — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Joao Santos Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I am a retail investor. I am also a value investor. Without quarterly filings it is very hard for me to understand the direction and strength of businesses I invest in. Specially in times when the economy is evolving so fast due to globalization, turmoils and AI. Also because of AI we have reached a point where it is much easier to produce information in standard formats, compile information and validate it so that investors are properly informed.
Halving the frequency of such reports is a big hit to my access to information. Without which I may not feel capable to place so much trust in USA equity markets.
I strongly oppose this initiative. I would much rather see it going in the opposite direction where interim monthly reports are filed and more carefully assessed quarterly. This is a matter of access

and fairness in access to information.

Best regards,
Joao

Jodell Boughton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jodell Boughton Affiliation: Jun. 10, 2026 I have been active in watching politics since 1960. I know corruption exists everywhere, but this administration excedes all levels previously known. The only reason to NOT REPORT is because you are hiding something.

Jodell (Jody) Boughton
19525 Territorial Road
Apt 213
Maple Grove, MN 55311
612-382-4344
jodell.boughton@gmail.com

Jody Hoover — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jody Hoover Affiliation: Jun. 10, 2026 Trump claims his administration is the most "transparent" yet once again we have another proposed rule to help corporations hide their financial well being longer to the public & average investors like me. NOT acceptable ! Thank you, Jody Hoover, Womelsdorf, PA

Joe — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Affiliation: Jun. 10, 2026 Do not allow this rule change . This will severely impact investors ability to discern whether a company is a good buy by allowing companies to hide their financial health

Joe Altamirano
Sent from my iPhone

Joe Banach — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Banach Affiliation: Jun. 10, 2026 Joseph Banach, I say keep it where it is. These companies need to be transparent and quite frankly they should report daily because AI has all the data

Joe Banach

Joe Dirt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Dirt Affiliation: Jun. 10, 2026 Unacceptable. We the people does not translate to "only the top ten percent". Electrician, forman, 401k holder, employee owned business stock holder and soon to be retired. Jamie Power Mount Holly North Carolina

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Joe Graffagnino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Graffagnino Affiliation: Jun. 10, 2026 Keep the quarterly reports this president and his friends are making a killing leveraging insider leads. Mandatory reporting lets the retail investor make course corrections every 3 months, waiting 6 months will take too long to makes changes to your stock allocations.

Sent from my iPad

Joe Henderson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Henderson Affiliation: Jun. 10, 2026 This is a ridiculous change that will only harm investors.
Joe Henderson, retired

On the Origin & Foundation of Inequality among Men: "Here, all private individuals become equals once again, because they are nothing, and once subjects have no law other than the will of the master and the master has no other guide than his passions, notions of good and principles of justice vanish once more. Everything here is reduced to the law of the strongest alone." - Jean-Jacques Rousseau

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Joe Jolesch — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Joe Jolesch Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings. Relaxing the reporting requirements will disproportionately hurt individual investors who don't have access to other sources of information.

Joe Marovich — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Marovich Affiliation: Jun. 10, 2026 I worked all my life and don't want this to affect me negatively. Do not pass this law. 64 year old electrician.

JOE SHALLENBERGER — Jun 10, 2026
Subject: S7-2026-15 Comment From: JOE SHALLENBERGER Affiliation: Jun. 10, 2026 I support the continuation of quarterly reporting. If anything, with the technology that exists today, there should be live electronic reporting 24/7/365.

Sent from my iPhone

Joe Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Smith Affiliation: Jun. 10, 2026 What would they need six month's of no accountability to share holder's for, except to perpetrate a fraud upon hard working Americans like my son-in-law Adrian 's retirement benefits, currently L.A.P.D. patrolman, or, my daughter Tierney's an elementary school teacher 's retirement benefits. My name is Joseph Smith and I am a retired carpet installer in Riverside California . A state that has some of the worst taxation and growth has not kept up with inflation or banking interest notoriously know throughout the country as a stagnating economy ! No on this insanity !

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joe videtto — Jun 10, 2026
Subject: S7-2026-15 Comment From: joe videtto Affiliation: Jun. 10, 2026 Transparency is what keeps companies honest. Please don’t take it away. It’s been working well for decades.

Get Outlook for iOS

Joe Wilson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joe Wilson Affiliation: Jun. 10, 2026 Keep the Quarterly Report. That is what matters to me. Transparency is a must. SEC needs to stop trying to hide behind a half year report. Quarterly is a minimum in my thoughts. If anything gets pushed let’s go for a bi-monthly or monthly report. JW [“Keep it Quarterly”]

Sent from my iPhone

Joel Davidson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joel Davidson Affiliation: Jun. 10, 2026 Joel Davidson, Retired. Investor. I am an investor and I don’t want to fly blind for 6 months at a time on what is going on financially with my investments. I want quarterly reports and I want transparency on an ongoing basis. Maintain the current system. It has worked well for decades. Leave it alone.

Sent from my iPhone

Joel Rosenthal — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joel Rosenthal Affiliation: Jun. 10, 2026 As a court reporter who used to cover SEC investigations, the idea that anyone would want to allow public companies to hide financial data makes me sick. Why don't you just invite them to commit crimes? Did Harvey Pitt return?

Joel Rosenthal
Pittsburgh

Joel Rutledge — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joel Rutledge Affiliation: Jun. 10, 2026 Don't let bad companies hide their actions until it is too late for investors, stockholders, consumers, and regulators to act! Keep the current reporting requirements!

-Joel Rutledge
Wichita, KS

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john bergeron — Jun 10, 2026
Subject: S7-2026-15 Comment From: john bergeron Affiliation: Jun. 10, 2026 Quarterly financial communication is essential. It needs to be retained.

John Boor — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Boor Affiliation: Jun. 10, 2026 Do the right thing.

Sent from my iPhone

John Gray — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: John Gray Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: WE MUST RECEIVE QUARTERLY REPORTS FROM ALL PUBLIC COMPANIES!

John Harry — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Harry Affiliation: Jun. 10, 2026 More transparency is needed not less. This proposed rule will cause greater mistrust in the government & financial organizations. My wife and I are retired, & depend on regular & accurate reporting of company performance. Our CFP uses this information to help ensure our investments provide the growth &

income we need. This is bad proposal, we ask that you choose the public o ver Corporations. Thank you.

John R. Harry
COO & EVP, Retired
Allamuchy, NJ

John Hill — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: John Hill Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Quarterly disclosures help me make informed decisions. The SEC shouldn't take vital information away from investors.

John Hogle na — Jun 10, 2026
Subject: File No. S7-2026-15 From: John Hogle I object to the lengthening of time between reports as, in reality, it only benefits corporations to the detriment of all of us small time investors. I believe that this is an effort by the President to placate and increase the profits of his sycophants.

John John — Jun 10, 2026
Subject: S7-2026-15 Comment From: John John Affiliation: Jun. 10, 2026 IT DOES LOOK LIKE CORRUPTION IS RAMPANT: AND I MEAN RAMPANT

John Kramer — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Kramer Affiliation: Jun. 10, 2026 Quarterly reporting is critical information that investors need in order to make informed decisions with their money. Without the transparency it put me all investors at a huge disadvantage. Political leadership already uses inside information to unjust gains. I implore you to leave quarterly reporting intact!

Sincerely,

John Kramer

Sent from my iPhone

John Lake — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Lake Affiliation: Jun. 10, 2026 As an investor I find this seriously corrupt and a horrible idea to advance in any form.

John M — Jun 10, 2026
Subject: Comment on S7-2026-15 From: John M Affiliation: Jun. 10, 2026 If companies don't have anything to hide they shouldn't worry about reporting quarterly they've been reporting quarterly all my investing career I don't see any benefit to semi-annual especially nowadays when company valuations can be wildly unrational

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John McCahan — Jun 10, 2026
Subject: S7-2026-15 Comment From: John McCahan Affiliation: Jun. 10, 2026 Keep it Quarterly

John McCahan
6439 Lennox Lane
Vero Beach, Florida 32966

John Monti — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Monti Affiliation: Jun. 10, 2026 Public companies need to continue reporting their financial results quarterly and not twice a year. They are using our money to grow their companies and we need to see their Report Card quarterly to see if we need to provide additional funds or withdraw our support. This needs to be transparent to all and not just Company Executives and Wall Street insiders.

John Monti, Retired

Sent from my iPad

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john moss — Jun 10, 2026
Subject: S7-2026-15 Comment From: john moss Affiliation: Jun. 10, 2026 Reducing transparency is never good and never acceptable. The times prove everyday why more not less transparency is what is needed. Maintain quarterly reporting.

John D. Moss
4109 Richardson Road
Virginia Beach, VA 23455

Sent from my iPhone

John Nash — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Nash Affiliation: Jun. 10, 2026 why are you not doing your job?My company is on the verge of bankruptcy and you want to make it easier for the crooks you work for. John Nash CEO Third Rail Electric Inc.

John Nez — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Nez Affiliation: Jun. 10, 2026 DO NOT do this! Quarterly

reports are essential to an informed investor… and this would remove half the information investors get!

Do not even try to do this…

John O — Jun 10, 2026
Subject: Comment on S7-2026-15 From: John O Affiliation: Jun. 10, 2026 John O'Donnell - District Manager, Midwest. In an era where information is key and available at our fingertips, to go backwards and not report data is just absurd. This would cause a cascade of misinformation and speculation that would lead to a disaster for markets. This change should not even be a consideration, much less implemented. Thank you.

John Scott — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Scott Affiliation: Jun. 10, 2026 I do not believe every 6 months reporting is beneficial to the American people.
John Scott private citizen...not a Trumpster

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john scrocco — Jun 10, 2026
Subject: S7-2026-15 Comment From: john scrocco Affiliation: Jun. 10, 2026 After what you did to so many retirement accounts on 9/11 this foolishness wreaks of fraud!

John Spezia — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Spezia Affiliation: Jun. 10, 2026 Tottaly against proposed rule S7-2026-xx or any action to reduce fnancial reporting. With the adoption og Artificial Intellyigence and computer efficiencies, it is digusting thr SEC even suggests this.

John Stewart — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Stewart Affiliation: Jun. 10, 2026 Quarterly reporting is our valuable tool to insure we the investors know what is happening to our assets - entrusted to others! Who benefits from this proposed change - surely not investors!

Sent from my iPhone

John Thyng — Jun 10, 2026
Subject: S7-2026-15 Comment From: John Thyng Affiliation: Jun. 10, 2026 The system is already rigged against the little guy. Ending quarterly reporting will just encourage more risky behavior.

John Thyng, citizen and small investor

Sent from my iPhone

JohnMichael Sabo none — Jun 10, 2026
Subject: File No. S7-2026-15 From: JohnMichael Sabo This is a roadmap for corruption. Absolutely against this.

Johnna Neugent — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Johnna Neugent Affiliation: Jun. 10, 2026 Quarterly reporting is more necessary than ever due to the volatile economic climate created by our government!

Joleen Phillips — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joleen Phillips Affiliation: Jun. 10, 2026 Keep your records transparent. We the people are tired of the shady dealings of everyone that has power right now. If you have something to hide, perhaps you shouldn't be doing it in the first place.

Jon Meinze — Jun 10, 2026
Subject: File No. S7-2026-15 From: Jon Meinze Make no changes to the time of reporting.

Jon Rodgers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jon Rodgers Affiliation: Jun. 10, 2026 Read, greed, greed,

Jon Rodgers

Jonathan Lepoff — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jonathan Lepoff Affiliation: Jun. 10, 2026 This is a bad idea that disenfranchises the "small investor"

Jordan Green — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jordan Green Affiliation: Jun. 10, 2026 PLEASE do NOT let this ridiculous policy go in to effect.

Trump is doing what trump does- dismantling American innovation in favor of helping massive corporations save money while putting american investors at a major disadvantage. WHY would anyone DO this??? Why would you STOP transparency that has worked so well for years, to allow companies to hide????? It's bc trump wants to HELP companies hide, and doesn't care one iota about american investors- it's a brainless and foolish endeavor. But of course it is- it's mainly bc companies are doling out money to trump and handing him their marching orders- just like it's been proven before- Trump openly a "pay-to-play" potus. He's taking MILLIONS to pardon WHOEVER, doesn't matter HOW BAD a criminal- he'll take the money and push the 'get of jail free card without thinking about it twice. As far as this policy- DO NOT LET THIS HAPPEN!!! Trumps pattern of removing agencies that protect consumers, and bankrupting our country by allowing the wealthiest to avoid paying taxes will literally destroy this country- and is already doing so. This is just one more 'screw americans' policy so that an already bitter felon fraud like Trump who has made it his main goal to continue to commit fraud (no more IRS auditing allowed for him????) is a god ****ed disgrace. THIS will undoubtedly HELP businesses by removing transparency, and slow economic growth & investment opportunities for American investors. For gods sake, do not allow this- Trumps record of lies & crimes will most assuredly render him the most disgraceful and failed POTUS in US history- allowing him to wreak more havoc on our economy will not end well. Again- do the right thing here, don't let Trump & Republicans destroy more infrastructure that resulted in positive outcomes for Americans, just to help big corps who have paid trump in back room deals, get what they want.

Jorge Luis Blanco — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Jorge Luis Blanco Affiliation: Jun. 10, 2026 Please do NOT roll back to semi annual earnings reporting. It would have unintended consequences that would affect the savings of everyone.

Jorge Blanco - Manager and Loan Officer.
Manor, TX.

Joseph Al-Shaer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joseph Al-Shaer Affiliation: Jun. 10, 2026 Reporting needs to remain quarterly. It sounds like there is or is forecasted to be some trouble and companies want to cover it up long enough to pull out before leaving ordinary investors holding the scraps.

Joe

Joseph Dupras — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Joseph Dupras Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Quarterly disclosures help align me to make proper investments and discissions moving forward in life. Maybe my children can enjoy some luxurys in life.

Joseph Forte — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Joseph Forte Affiliation: Jun. 10, 2026 Joseph Forte

Kansas Retired
I and a lot of other people worked hard for many years for our savings and retirement funds. It has worked so far so why change it now?
Thank you

Joseph Shuffield — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joseph Shuffield Affiliation: Jun. 10, 2026 Joseph Shuffield - Data Analyst in Texas State Govt (HHS). The SEC CANNOT allow the rules to be changed to continually leave individual retail investors holding the bag. We are tired of footing the bill for large corporations!

JOSEPHINE CONTY — Jun 10, 2026
Subject: S7-2026-15 Comment From: JOSEPHINE CONTY Affiliation: Jun. 10, 2026 These SEC filings need to continue quarterly. Everyone will be hurt otherwise.

Sent from my iPhone

Josephine Kukla — Jun 10, 2026
Subject: S7-2026-15 Comment From: Josephine Kukla Affiliation: Jun. 10, 2026 I see no reason to stop quarterly reports

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Joy Brock — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joy Brock Affiliation: Jun. 10, 2026 Joy Brock Registered Nurse. The stock market is being overrun by billionaires and politicians. Allowing a company to only release data biannually instead of quarterly makes in difficult to assess a company's performance. This can lead to bad decisions for stockholders. It also promotes manipulation of stock prices. We need to know what is happening on a quarterly basis to make wise decisions.

null

Joy Lupo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Joy Lupo Affiliation: Jun. 10, 2026 Joy lupo, retired paralegal. I rely on quarterly information to buy and sell securities in ny IRA account that I manage myself. These funds are the main source of my living expenses. I need this information more frequently, not less

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Joy W-H — Jun 10, 2026

Subject: S7-2026-15 Comment From: Joy W-H Affiliation: Jun. 10, 2026 Proposed Rule S7-2026-15 seems like a horrible idea. I'm against this because it seems like it could lead to another Enron type issue. The reasons the SEC mentions for proposing this change don't make sense to me and it seems like it will just give companies plenty of time to cover up fraud. There should be other ways to reduce the burden of public reporting that don't also reduce transparency for retail investors.
Thank you.

JS Brinkley — Jun 10, 2026
Subject: S7-2026-15 Comment From: JS Brinkley Affiliation: Jun. 10, 2026 Dear SEC - The integrity of the nation is fading fast as is our faith and trust. It is obvious that this proposal will hurt the average person and benefit the rich - again. Don’t do it! We are at the end of our rope with this administration.

Sent from my iPhone

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jseltzer — Jun 10, 2026
Subject: S7-2026-15 Comment From: jseltzer Affiliation: Jun. 10, 2026 Buy changing the rules tells me you are criminals to hide what you don't
want the public to see !

Juan Luna — Jun 10, 2026
Subject: S7-2026-15 Comment From: Juan Luna Affiliation: Jun. 10, 2026 How about going after naked short sellers and inside traders instead

Sent from my iPhone

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judith — Jun 10, 2026
Subject: S7-2026-15 Comment From: judith Affiliation: Jun. 10, 2026 Please Continue sending updates quarterly. It's important to get timely information!

Judith Lang
Therapist
Hill City, SD

Sent from my Galaxy

Judith Baran — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judith Baran Affiliation: Jun. 10, 2026 Quarterly reporting allows for the transparency needed by investors and the general public as well as agencies that require this information. To do less than quarterly reporting offers the companies highly increased opportunities to hide information that should be brought to the light of day.

Judith Baran

Sent from AT&T Yahoo Mail on Android

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judith Gundersen — Jun 10, 2026
Subject: S7-2026-15 Comment From: judith Gundersen Affiliation: Jun. 10, 2026 The older I get the more important it is for me to know quarterly so I can make better decisions for me and my family especially my grandchildren regarding their schooling and life changes, for example. Six months is too long to wait. Judith Gundersen, parent and grandparent

Sent from Judy Gundersen's IPhone

Judith Michna — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judith Michna Affiliation: Jun. 10, 2026 Keeping the small investor in the dark for six months makes no sense. Why should big company success rest on keeping the little guy ignorant?

Sent from my iPad

Judith Schwager — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judith Schwager Affiliation: Jun. 10, 2026 Quarterly reporting is necessary. Corporations run on quarters, SEC should too. Why the proposed change? Mmmmm

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Judith Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judith Smith Affiliation: Jun. 10, 2026 Judith Smith, I own assorted stocks and when conditions warrant, I trade them, this quarterly information is vital and important. I want quarterly reports.

Sent from my iPad

Judy Olson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judy Olson Affiliation: Jun. 10, 2026 I am a retired worker, a 75 year old woman on pension, and your plan to reduce financial reports to twice a year is a terrible idea. Our current government is run by thieves and cheats--giving them extra time to bilk us of our money may sound good to billionaires who will use this to their advantage, but to the little guys/gals, it sounds like an invitation to corruption. Please reconsider this ill-advised plan.

Judy Clark — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Judy Clark Affiliation: Jun. 10, 2026 I want to know what the market is doing with my money. It makes no sense to go so long without an update, how can we react to changes 6 months later. Early intervention is better than allowing for unsupervised catastrophic events . This administration is taking away consumer protection and I want to know where my money is going and what is happening with it. How do we protect ourselves with out access to our personal financial information. We need transparency, our livelihood depends on assessing risk and informed consent.

Sent from my iPhone

Judy DeLorez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judy DeLorez Affiliation: Jun. 10, 2026 It's important for investors to have quarterly reports to make better financial decisions and investments! Please keep it as it is…knowledge is power, ignorance is bliss for those in control of others. We do not want and should not be kept in the dark!
Judy DeLorez…retired, long time investor. Senior citizen who depends on my investments to help with very expensive senior housing expenses. Please keep it as it is!

Sent from my iPhone

Judy Jones — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judy Jones Affiliation: Jun. 10, 2026 Do NOT change the quarterly reporting requirements. We are retired and need the information on a quarterly basis.

Sent from my iPhone

Judy Mascolino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judy Mascolino Affiliation: Jun. 10, 2026 Quarterly reporting is desirable. Not waiting for 6 months!

Sent from my iPhone

Judy Thompson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Judy Thompson Affiliation: Jun. 10, 2026 As a Certified Public Accountant and Controller, I know how important timely information is. Waiting 6 months to learn how a company is performing is way too long. Waiting 3 months can be too long when the economy is facing a down turn. Please keep the quarterly financial reporting. Investors deserve to know what is happening with companies that have their money.

Sincerely,

Judy Thompson
Mesa, AZ

Juho Lepparanta — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Juho Lepparanta Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I'm write to advocate for keeping quarterly reporting to maintain transparency for the every day traders who need this information to make informed decisions.

Julia Riell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Julia Riell Affiliation: Jun. 10, 2026 I absolutely reject this proposal. This is not to protect consumers at all,. It protects the ruling class. I vote No!

Julia W. Riell

(c) 802-287-0852
julia.wood.riell@gmail.com

Julie Eidem — Jun 10, 2026
Subject: S7-2026-15 Comment From: Julie Eidem Affiliation: Jun. 10, 2026 Please keep the quarterly SEC reporting. It feel free to bring change it to monthly!

Julie Eidem

Julie Marceau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Julie Marceau Affiliation: Jun. 10, 2026 Given the ability of

automated systems there is no reason why the SEC would need to reduce reporting. Given the advancement in AI capabilities, we should be able to have monthly SEC reports. Changing to 6 month reporting would have no upside, and damage the ability to invest in my 403. I say NO

Julie Martynowycz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Julie Martynowycz Affiliation: Jun. 10, 2026 Julienne Martynowycz, MSN, RN. Our country needs more transparency, not less.

Sent from my iPad

Julie Patterson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Julie Patterson Affiliation: Jun. 10, 2026 My name is Julie Patterson, and I am a widow who has to work until she dies. My investments are small but meaningful to me. Keep the quarterly reports.

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julie slack — Jun 10, 2026
Subject: S7-2026-15 Comment From: julie slack Affiliation: Jun. 10, 2026 I want quarterly statements.

JULIE VAN EENENAAM — Jun 10, 2026
Subject: S7-2026-15 Comment From: JULIE VAN EENENAAM Affiliation: Jun. 10, 2026 Stick with quarterly reporting. Quarterly reports keep me informed on my investments for retirement, parental care, and kids' education. Every 6 months is too long to wait for an honest look at the books. Too much happens in 6 months. Things move fast. We invest our money, we should be able to check on it. It is a company's responsibility to stay above board and in line and reporting quarterly stays on top of this. Julie VanEenenaam, former state department employee

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Julie Villella — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Julie Villella Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
There is already a huge disadvantage for the regular folks in this country -in case you weren't aware, with the popularity of ai and the commonality of the internet across the world these days, I think it's safe to say that almost everyone is waking up to the truth and like a snowball gathering more snow, weight and speed as it goes down a mountain, the people are getting more and more information and therefore more and more conviction about the unfairness in the huge and growing disparity between the "haves" and the "have nots" ... it seems like the powerful and rich "elite" are trying to make it even worse by doing things as proposed here with making the trades and stock market less transparent and more confusing.. why do you all wish to add insult to injury as if we haven't suffered enough from your crooked rigged banking system and your corrupt and confusing hidden agendas beaurocratic bullshit and so forth .. the straw man and corporations being the supreme authority and God the world over .. it is Evil and devilish and Wrong ... we know exactly what you are trying to do and why you wish to do it !!! You all take heed and listen to my prophetic warning: if you continue to

do things like this to the common man.. and the gap between classes grows even wider, you hasten the day that the people -the masses -are finally so fed up with the lies and deception that it could take but one more thing for the tipping point to be reached .. we have the guns and we have the numbers - you super rich fuckers better keep that in mind when you go trying to steal, do back-room trades and screw the little guys out of what they work for so hard.. God doesn't like ugly and the whole damn government and all its regulated entities are beginning to stink to high heaven .. catch my drift and read between the lines.. this is just my opinion for entertainment purposes only .. but if you want to do it go ahead .. FAAFO!
ps. I have begun investigating my fidelity accounts to see how they hid my money from me and once I get the information I need I will be cashing out my numerous trusts and etc that you can take to the bank!

Julienne Battalia — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Julienne Battalia Affiliation: Jun. 10, 2026 My retirement is all I have. I am 65. From all I have read about this it sounds like quarterly earnings and reports create a more stable and more profitable investment returns. This is really important. Why change something that is working?
Sincerely
Julienne Battalia

Sent from my iPhone

June Picard — Jun 10, 2026
Subject: S7-2026-15 Comment From: June Picard Affiliation: Jun. 10, 2026 sneaky ,legalized gop thievery

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Jure Grant — Jun 10, 2026
Subject: S7-2026-15 Comment From: Jure Grant Affiliation: Jun. 10, 2026 We need more transparency and not less. Half yearly reporting requirement would mean less transparency and this is not good for the individuals that are investing their hard earned money.

Thanks for reading.

Jure Grant Majnaric

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justin rebecchi — Jun 10, 2026
Subject: Comment on S7-2026-15 From: justin rebecchi Affiliation: Jun. 10, 2026 I say no to changing the rules to twice a year, as it give less transparency to the investors if a corporation is not projecting its profits as proposed quarterly. How can investors properly track the progress of the company they are investing in. If its not broke don't try and fix it. Stop the backwards lobbying, which seems to overrule the people these day. But politicians need to be reminded who they work for, which is the people and not the interest of corporations. Because these day most politicians are full of crap like baby diapers and need to be changed every once and a while. That is a reminder to all of those in politics. We the people say no to semi-annual reporting. Let's look a enron shall we, less

transparency equals catastrophic endings. Thanks Justin Rebecchi, Court assistant, New York

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JWG — Jun 10, 2026
Subject: S7-2026-15 Comment From: JWG Affiliation: Jun. 10, 2026 I want to know what is happening in the financial state of the country.

K D — Jun 10, 2026
Subject: S7-2026-15 Comment From: K D Affiliation: Jun. 10, 2026 Keep my reports quarterly.
It’s bad enough that my exchange requests wait until the next day to be active when large investors exchanges are almost instant

Sent from my iPhone

Kaia Cohen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kaia Cohen Affiliation: Jun. 10, 2026 Unfair. U make investors fly blind. Stop the stea and the corruption. Legitimate companies shouldn't have any issues with reporting if they want to be publicly traded.

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kareem bolling — Jun 10, 2026
Subject: S7-2026-15 Comment From: kareem bolling Affiliation: Jun. 10, 2026 My name is Kareem Bolling and I work public transportation. They need to keep the quarterly filings the same. my pension and 401k will be heavily affected by hiding these reports. there will more scandals and thievery will lead to a uproar and chaos.

Karen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Affiliation: Jun. 10, 2026 In this world of greed and corruption we need more transparency not less.
It’s called due diligence and it should remain the standard. In 6 months a lot can be done and covered up. Review takes longer and it is easier to miss something important as it just gets more buried in the reports

Sent from my iPhone

Karen Ardoin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Ardoin Affiliation: Jun. 10, 2026 Say no! This does not protect the average American consumer. Stop the ever-increasing fraud happening in our country. The SEC is there to protect not only big business, but the average citizen that is at high risk when putting money in the stock markets. Many of us have had lost monies to the ever-growing schemes perpetuated on the average American citizen.
Sincerely, Karen Ardoin

Get Outlook for iOS

Karen Burns — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Burns Affiliation: Jun. 10, 2026 Karen Burns
PO Box 22
Mayville, NY 14757

Disclosure is an absolute necessity. No corporations, or any businesses, should be given the "option" to withhold data we reply on to render our choices. To do that would benefit the businesses at the expense of the consumers.

Karen Burns — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Burns Affiliation: Jun. 10, 2026 Karen Burns
PO Box 22
Mayville, NY 14757

Succinctly stated:

Disclosure is an absolute necessity. No corporations, or any businesses, should be given the "option" to withhold data we reply upon to render our choices. To do that would benefit the businesses at the expense of the consumers.

Karen Cave — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Cave Affiliation: Jun. 10, 2026 I am a stock holder. Transparency is very important to me. My retirement is tied to this account, and it's too late to change course now.

Thank you,
Karen Cave

Karen cheste — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen cheste Affiliation: Jun. 10, 2026 Quarterly reporting is essential for all investors. I rely heavily on these reports so I can make the best investment decisions for myself, especially now that im retired. -Karen Chester- retired factory worker

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Karen Clapham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Clapham Affiliation: Jun. 10, 2026 Companies could do a lot of hiding in an additional 3 month period of time. As a concerned citizen, I strongly disagree with this proposal. Why fix something that isn’t broken!

Sincerely,
Karen Clapham
Dubuque, Iowa

Sent from my iPad

Karen Gibson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Gibson Affiliation: Jun. 10, 2026 I have worked in both private and public companies for over 40 years. The quarterly reporting cycle encourages a company to have the management controls in place to maintain management attention. It promotes integrity.

Karen Gibson
karen.gibson.84@gmail.com

Karen Green — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Green Affiliation: Jun. 10, 2026 What is the reasoning of reporting every 6 months? Whatever it is, we know it does not benefit the investors. Let’s try to keep them honest and open and leave it at every 3 months.

Karen Green
Maryland

Karen Krawczyk — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Karen Krawczyk Affiliation: Jun. 10, 2026 Please do not go to twice annual reporting. We need transparency. We need to know what is happening with Our money. Thank you.

Karen Liles — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Liles Affiliation: Jun. 10, 2026 Retired RN of 40 years, wife, mother , grandmother. Have invested and vested interest in future of my family and all people whom you are in transaction of their assets. Transparency with quarterly reporting while there is money involved and being handled so treat owners like the valued customers they are. It could not be in existence if this were not so.

Sent from my iPhone

Karen O'Keefe — Jun 10, 2026

Subject: S7-2026-15 Comment From: Karen O'Keefe Affiliation: Jun. 10, 2026 Karen O'Keefe
Regional Manager Omnia Partners
We need more transparency in the corporate space not less. As an investor I want to know how sales levels are and new products / services to allow me to decide if I will continue as a shareholder.

Sent from my iPhone

Karen Seaton — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Karen Seaton Affiliation: Jun. 10, 2026 As a US citizen who is an investor in the Stock Market, I do not support a change in Quarterly reporting.

Sent from my iPhone

Karen Siclare — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Siclare Affiliation: Jun. 10, 2026 Coco Siclare. There is no logical reason to deny retailinvestors, quarterly reports .Anyone investing in the stock market needs to be monitoring their investments more than twice a year to protect their assets and manage their growth. Please keep the quarterly reports. I could only imagine that if you change it to twice a year, the SEC will be spending a lot of time in court trying to defend its position and likely lose.

Sent from my iPhone

Karen Simpkins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Simpkins Affiliation: Jun. 10, 2026 Karen Simpkins
Retired University administrator
My retirementoney is based totally on investments. I want to know what is happening with them as often as possible. I don't trust this decision !!

KLS

Karen Stewart — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Stewart Affiliation: Jun. 10, 2026 I urge the SEC to continue quarterly reporting. Biannual reporting isn't sufficient for ordinary investors. I highly value the quarterly reports which allow me to flag any issues with my investments.

Karen Stull — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karen Stull Affiliation: Jun. 10, 2026 Corporate transparency is mandatory!

Sent from my iPhone

Kari Radke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kari Radke Affiliation: Jun. 10, 2026 We rely on quarterly information to build our own tiny retirement fund and this removes our ability to stay on top of things with no benefit to us whatsoever!

Karin McNett — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Karin McNett Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Quarterly reporting creates a great disparate access for private investors to relevant and important information about stocks and market conditions that puts them at a disadvantage without equal to those who have insider information.

Karla Overton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karla Overton Affiliation: Jun. 10, 2026 We put our hard earned money in & expect reporting on how our money is doing. It's also important to note that we can put our money into other accounts. So , if you want to keep our business, we need your cooperation & a quarterly report.

Sent from my iPhone

Karol Martin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Karol Martin Affiliation: Jun. 10, 2026 History has shown that if reporting to the SEC only happens every 6 months, public companies will commit nefarious fraud with investors money, there will be more insider trading, more stock manipulation and many will lose up to one third of their savings. Of course pig slime Trump's is all for this as it is another way for him and billionaires to loot savings accounts. But there will be a mass citizen rebellion if SEC allows this corruption to occur. Do NOT change the quarterly reporting rule. The SEC will be held liable by every American citizen who loses savings to this latest Wall Street corruption scheme. KEEP REPORTING QUARTERLY!!

Karol Martin…retired.

KAT FOX — Jun 10, 2026
Subject: S7-2026-15 Comment From: KAT FOX Affiliation: Jun. 10, 2026 Kathleen Fox, Investor, PLEASE keep the SEC reports to QUARTERLY! It is important so investors can keep a close eye on our monies. Not everyone is honest, so quarterly catches quicker than waiting 6 months!! Respectfully

Kathleen Fox

Texas.

Sent from Proton Mail

Kat Melton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kat Melton Affiliation: Jun. 10, 2026 I want to keep the quarterly reports and statements. Thank you.

Kate Parish — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kate Parish Affiliation: Jun. 10, 2026 The less transparent investment is, the more people will refuse to invest. I have already sold some of my stocks. If this passes, I will be forced to sell the rest.

Kate Parish

Sent from my iPad

Kate DiGeronimo — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kate DiGeronimo Affiliation: Jun. 10, 2026 I want to know what is going on with my investments. Less disclosure is only bad for shareholders' interests. The SEC's job is to help shareholders and keep the playing field fair. Follow your mandate!

Kate DiGeronimo, attorney, New York City

Sent from my iPhone

Kate Heald — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kate Heald Affiliation: Jun. 10, 2026 Kate Heald, Retired, Columbia SC: This is a regressive and dangerous proposal. The world is moving faster, not slower. Six months is too long.

Kate Heald

803.920.7731

Kate Kzeski — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kate Kzeski Affiliation: Jun. 10, 2026

Kate Morrissey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kate Morrissey Affiliation: Jun. 10, 2026 Kate ,retired and would like to be able to live comfortably without you stealing my money and comfort in my twilight years

Sent from my iPhone

Kathi Jobe — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathi Jobe Affiliation: Jun. 10, 2026 In this volatile economic environment we need to have quarterly reports. I absolutely do not support a change to the current reporting schedule. My portfolio will undoubtedly be negatively impacted and that is unacceptable.
Kathleen Jobe, Retiree

Kathi Thomas — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kathi Thomas Affiliation: Jun. 10, 2026 NO WAY! These companies are guardians of too many people's retirements and other investments. These public companies MUST be responsible to us, and report no less than quarterly. To allow them to report only twice a year gives them way too much leeway for bad policy. At least by reporting quarterly, they know they've got to be responsible and that if they're not, they will be found out quickly. We've seen how greed & mismanagement has destroyed companies- and peoples' lives. (Enron is a good example of that- ever though they were reporting quarterly, they still destroyed much. Imagine how much more they could have destroyed had they been given an extra 2 months to lie to investors?) KEEP IT QUARTERLY!!!!!

Kathi Thomas
Semiretired event planner and floral designer
Austin, Hays County, TX.
512-479-9392

"True happiness.. is not attained through self-gratification, but through fidelity to a worthy purpose."
Helen Keller

Kathleen Hummel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathleen Hummel Affiliation: Jun. 10, 2026 I need to see quarterly reports to control my investments. Please continue them.
Kathleen Hummel
English teacher retired

Sent from my iPhone

Kathleen Jones — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathleen Jones Affiliation: Jun. 10, 2026 Why would you hide information from consumers? This is sickening.

Kathryn Buncich — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathryn Buncich Affiliation: Jun. 10, 2026 Kathryn Buncich. .retired...We all need to watch our investments closely. I lost my vested pension because my union didn't invest properly and I was
kept in the dark. I don't want others to struggle with retirement.

Kathryn Harris — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathryn Harris Affiliation: Jun. 10, 2026 As Assistant Corporate Secretary of a Fortune 500 corporation heavily involved in producing all our SEC-mandated disclosures, I learned how important the quarterly SEC reports are to providing transparency to shareholders, data needed by potential investors and accurate guidance to markets. Quarterly reports are vital to the health of our economy and the vitality of our markets.

Kathryn Roske — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathryn Roske Affiliation: Jun. 10, 2026 I am Kath Roske, pediatric physical therapist for 38 years and about to retire.
I need more transparency, not less. Please increase reporting to monthly, NOT decrease.

Kathryn Vinson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kathryn Vinson Affiliation: Jun. 10, 2026 Let’s not repeat the mistakes of the past. Don’t change reporting requirements.

Kathy Matthews — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Matthews Affiliation: Jun. 10, 2026 I value transparency in the companies I invest with. Why are you wanting to change this rule to six months?

Kathy Matthews

Kathy Bandstra — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Bandstra Affiliation: Jun. 10, 2026 Please keep us informed!

Kathy Becker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Becker Affiliation: Jun. 10, 2026 It is an absolutely necessary tool. Companies are suppose to keep their records up to date so why not let the investors know.

Sent from my iPad

Kathy Crocker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Crocker Affiliation: Jun. 10, 2026 This is causing doubt in the markets. This is suicide!

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kathy fishman — Jun 10, 2026
Subject: Comment on S7-2026-15 From: kathy fishman Affiliation: Jun. 10, 2026 I am strongly in favor of maintaining quarterly reporting of financial results. There is no benefit to the investor in receiving those results semiannually, and it can be harmful to those whose money is at risk. Less regulation and reporting is not better.
Kathryn Fishman, Scottdale, AZ

Sent from my iPhone

Kathy Henry — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Henry Affiliation: Jun. 10, 2026 Kathy Henry Executive Director NLC.inc.
This is a secret, if not. “Shady Proposal” that is not necessary or explained!

Sent from my iPhone

Kathy Mears — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Mears Affiliation: Jun. 10, 2026 I do not wish to wait six months to find out how my retirement fund has performed. I require information that is as timely as possible to make needed changes to my investments. Please continue quarterly reporting.
Kathryn L. Mears
Retired RN

Kathy Q — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Q Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
For the continued function of financial markets having quarterly data is vital. Otherwise we risk

identifying problems much later than we should. This is critical for the funds investing retirement money for millions of Americans.

Kathy Robisch — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kathy Robisch Affiliation: Jun. 10, 2026 Investors should not be kept in the dark. There is no good reason to go to 6 month intervals for reporting. Keep the status quo. I am retired and depend on my investments for an appreciable part of my income. My name is Kathleen Robisch.

Katie Adams — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Katie Adams Affiliation: Jun. 10, 2026 Make them report once a month. The world is in enough disarray we don’t need more stack on us!

Sent from my iPhone

Katie Neyens — Jun 10, 2026
Subject: S7-2026-15 Comment From: Katie Neyens Affiliation: Jun. 10, 2026 Informing stockholders matters! Do not change this rule that helps keep companies accountable to their shareholders.

Katrina Buskirk — Jun 10, 2026
Subject: S7-2026-15 Comment From: Katrina Buskirk Affiliation: Jun. 10, 2026 My name is Katrina Buskirk. I am disabled. If we as citizens are held accountable for where our money comes from or goes, by agencies like the IRS, SSA, SNAP, Medicaid, Medicare, etc or even just how much and how often we deposit funds into our own accounts to ensure we aren't benefiting from criminal behavior, then we should require the same if not more scrutiny and transparency from public companies.

Kay Gamble — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kay Gamble Affiliation: Jun. 10, 2026 I’ve worked hard as one of many underpaid teachers in Oklahoma. Because of low teacher salaries in my state, I started investment planning early in my career. I deserve to have quarterly updates on my investments. My monetary investments are important to me and I deserve to know what is happening with my portfolio. I deserve to be kept regularly informed, if not monthly, at least quarterly. The quarterly report started in the mid fifties when more reporting meant lots of work and lots of people hours, but now it is easy to process and share information with investors. The fact the SEC wants to change from quarterly to semi-annually is profoundly suspicious. All investors deserve quarterly disclosure. Period.

Kay Gamble, BS, MEd, MS, NBCT, retired educator, Oklahoma.

Sent from my iPhone

Kay Schroeder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kay Schroeder Affiliation: Jun. 10, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. While the executives,
lawyers, and big institutional investors still know exactly how the business is doing, you'd be the last to find out. I want these reports to continue as they always have been. kay schroeder 2730 dale st n. #314 roseville mn 55113

Yahoo Mail: Search, Organize, Conquer

Kay Sockol — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kay Sockol Affiliation: Jun. 10, 2026 To Whom It Concerns,

Do not role back accountability measures for companies by allowing twice a year reporting! The public needs transparency and protection of our investments. We need to see frequent reporting that keeps companies honest.

K. Kane
Sr Channel Manager
Denver, CO

Keaton Bicknell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Keaton Bicknell Affiliation: Jun. 10, 2026 Transparency is vital

Sent from my iPhone

Keaton Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Keaton Williams Affiliation: Jun. 10, 2026 We will only take so much

Sent from my iPhone

Keith Brynes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Keith Brynes Affiliation: Jun. 10, 2026 Dear Honerable SEC committee

I have been involved in too many companies who cooked the books and then took off with the companies money and leaving investors without any real recourse due to the lawyers involved in the process of trying to get back money for bond holders and investors like myself. I urge you to Not bring this to fruition as a country we are on the precipice of a financial crisis due to the country’s ballooning deficits and as a now retired individual on SS due to great amount of money that was swindled by the likes of a CFO who himself never saw a day in jail for his crimes and myself

$500000.00 dollars poorer trying to hold him accountable.

I hope you take this case as those of many others who have had great losses to to the likes of criminals in White shirts and decide the descent thing to do is not enact this measure .

Thank you
Keith Brynes former owner of multiple companies. You may reach out to me by email.

Sent from my iPhone

Keith Esmail — Jun 10, 2026
Subject: S7-2026-15 Comment From: Keith Esmail Affiliation: Jun. 10, 2026 Keith esmail
Retired. Please do not change the reporting of public companies from quarterly to semiannual. This just keeps small investors in the dark , whilst insiders are kept aware of the financial status of companies. Thanks !

Sent from my iPhone. +1 6107394422

Confidentiality: The information contained in this email and any attachments is confidential and may be legally privileged. It is intended solely for the attention and use of the named addressee(s). If you are not the intended recipient, you may not disclose, copy, distribute or retain this message or any part of it without the prior agreement or consent of the sender. If you have received this in error please delete it and inform the sender to avoid transmission problems for the future

Please consider the environmental impact before printing this e-mail.
Thank You

Kelly Doyle — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kelly Doyle Affiliation: Jun. 10, 2026 Keep quartley reporting.

Kelly Long — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kelly Long Affiliation: Jun. 10, 2026 Keeping companies honest to their employees keeps us citizens able to better plan for our lives. Companies MUST continue quarterly reporting so we aren't bamboozeled by promises, which last
I checked don't pay my bills.

Kelly Long, Event Producer

Yahoo Mail: Search, Organize, Conquer

Kelly Rainwater — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kelly Rainwater Affiliation: Jun. 10, 2026 Absolutely not. I would like to afford retirement one day.

Kelly Rainwater
Pharmacist
Louisiana

Sent from my iPhone

Kelly Spears — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Kelly Spears Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions. Do not remove this.

Ken Bernard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ken Bernard Affiliation: Jun. 10, 2026 Quarterly reporting should remain the rule. Wth the advent of AI the amount saved would me minimal, but the ability to obfuscate details with less frequent reporting would be maximized. This rule is not pro consumer, but rather,the advantages all go to corporate profit structure. More reporting and greater transparency is what is needed, not less.

Ken Gardner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ken Gardner Affiliation: Jun. 10, 2026 Don't loosen reporting requirements: it will only encourage corruption, and the citizenry will be harmed.

Kenneth L Gardner
Database Engineer
Personal Investor

Ken Kaplan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ken Kaplan Affiliation: Jun. 10, 2026 June 9, 2026

Vanessa A. Countryman, Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Opposition to Proposed Optional Semiannual Reporting — Release Nos. 33-11414; 34-105368 (May 5, 2026); File No. S7-2026-15

Dear Ms. Countryman:

I write in opposition to the proposed amendments to Rules 13a-13 and 15d-13 [17 C.F.R. §§ 240.13a-13, 240.15d-13] that would permit reporting companies under Sections 13(a) and 15(d) of the Securities Exchange Act of 1934 [15 U.S.C. §§ 78m(a), 78o(d)] to substitute semiannual interim reporting on proposed Form 10-S for quarterly reporting on Form 10-Q. The proposal moves the interim-disclosure regime in precisely the wrong direction.

1. The proposal runs counter to Congress's stated policy favoring more current, real-time disclosure. In 2002, Congress directed the opposite trajectory: Section 409 of the Sarbanes-Oxley Act added Exchange Act Section 13(l) [15 U.S.C. § 78m(l)], requiring issuers to disclose material changes "on a rapid and current basis" and "in plain English." That mandate, together with the Act's foundational purpose of protecting investors through current information [Exchange Act § 2, 15 U.S.C. § 78b], reflects a legislative judgment that disclosure should grow more timely, not less. Halving the frequency of mandated interim financial reporting is in tension with that judgment.

2. The "burden" premise is technologically obsolete. The quarterly cadence has been in place since 1970, an era of paper filings and manual consolidation. Today, issuers maintain continuous, system-of-record general ledgers and ERP data, and the Commission's own EDGAR system ingests structured, machine-readable XBRL data as a matter of course. The marginal cost of producing interim financial information has collapsed; nothing in current technology justifies less frequent reporting, and the same infrastructure that makes quarterly reporting routine would support far more frequent — indeed effectively continuous — disclosure. The proposal's cost-reduction rationale rests on an assumption that the technology has overtaken.

3. Doubling the interim interval enlarges the information gap and obscures, rather than aids, investor review. Extending the maximum interval between mandated interim financial statements from roughly 90 to roughly 180 days doubles the period during which financial deterioration, trend reversals, and the analysis required by Regulation S-K Item 303 [17 C.F.R. § 229.303] may go unreported in a filed document. Current Reports on Form 8-K do not close this gap: 8-K obligations are event-driven and enumerated, and do not capture gradual financial trends or comprehensive interim results. Longer reporting intervals widen the asymmetry between insiders and public investors and degrade the price-discovery function the periodic-reporting regime is designed to serve.

4. The proposal's own logic undercuts its claimed benefit. The Commission acknowledges that the proposal would not alter the frequency of earnings calls or releases, which remain at issuer discretion. As commentators have observed, many issuers are therefore expected to continue releasing quarterly results regardless. If so, the proposal yields little real cost saving while substituting voluntary, unaudited earnings releases for SEC-filed reports that carry the certification requirements of Sarbanes-Oxley Sections 302 and 906 [15 U.S.C. § 7241; 18 U.S.C. § 1350] and the attendant liability framework. The net effect is to trade reliable, enforceable filed disclosure for less reliable substitutes — a poor exchange for investors.

For these reasons, I respectfully urge the Commission to retain the mandatory quarterly interim-reporting baseline and, if it revisits interim reporting at all, to do so in the direction of more timely and structured disclosure consistent with Section 13(l).

Respectfully submitted,

Kenneth Kaplan, Esq.
Concerned Citizen

Sent from my mobile device.

Kendi Alumbaugh — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kendi Alumbaugh Affiliation: Jun. 10, 2026 Dont enable white collar criminals! This is an outrage!

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Sent with mail.com Mail app

Kenneth Gardner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kenneth Gardner Affiliation: Jun. 10, 2026 Kenneth Gardner, Retired. Timely and accurate information is essential for our future success in providing a reliable society.

Sent from Ken Gardner

Kenneth Teague — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kenneth Teague Affiliation: Jun. 10, 2026 Quarterly reporting must be required!

Sent from my iPhone

Kenneth Wontor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kenneth Wontor Affiliation: Jun. 10, 2026 Looks like the fascist like Trump will run the SEC, hide the $ data☠. Corruption abounds! Why invest with U.S. companies agreeing to this crooked practice. Go foreign. Republicans applying fascist frosting for the crooks!

Kent_A — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kent_A Affiliation: Jun. 10, 2026 Insider trading is illegal. The SEC should not adopt a rule which will make insider trading easier and punish investors who play by the rules.

Sent from my Galaxy

Kermit Severson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kermit Severson Affiliation: Jun. 10, 2026 I think investors should be able to see the financial statements of companies they are shareholders in. I think every 6 months will allow a lot of shady practices to go unnoticed.

Sent from my iPhone

Kerrie Cazzari — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kerrie Cazzari Affiliation: Jun. 10, 2026 Quarterly reports are a must. Shareholders deserve more transparency and accountability, not less.
Kerrie Cazzari

Kevin Cullen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kevin Cullen Affiliation: Jun. 10, 2026 The market and the economy move faster than ever now and extending finiacial reporting periods is a serious mistake.

Kevin Cullen

Kevin Elian — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Kevin Elian Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I know regulatory costs are high, but really it's hard enough to value companies with quarterly numbers that are often inadequate on their own.
A much better idea long-term would be to simplify the tax code for Companies. That would be a huge job creator.
I think there would be significantly more volatility as someone has been in the market for 25+ years, with the uncertainties that would go along with every six months and it would be easier to deceive with only two reporting requirements.
Maybe the compromise is they can do a less onerous accounting statement that might make it less expensive, but just to simply do away with quarterly reporting sounds way too extreme, and could even invite deeper corrections and moves down in the market because of the inevitable increased uncertainty and volatility

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Kevin Evans — Jun 10, 2026
Subject: File No. S7-2026-15 From: Kevin Evans As corporations are growing bigger and bigger, they seem to be shrinking customer service, and in this case investor/public service. Large companies already try to dodge servicing their products making it nearly impossible to get to speak with a person if a problem falls outside of the norm. I do not think that financial reporting should follow this example. The board of these companies are surely get these reports quarterly if not monthly and public reporting should not be much more effort than that. I do think that allowing

companies to report less often will allow problems and unethical financial behaviors to go longer before being exposed. The quarterly reports already sway the stock markets when they are released, how much greater sway or even instability come from the latent reporting, if quarterly reports make waves, would semi-annual reports not make tsunamis?

Kevin Kelley none — Jun 10, 2026
Subject: File No. S7-2026-15 From: Kevin Kelley I am a retired software engineer, originally from Ohio. My quality of life in retirement depends upon returns from my investments. As time has shown, any loosening of regulations benefits only the corporation, not the investors. Please do not allow semi-annual reporting.

Kevin Moruzin — Jun 10, 2026
Subject: S7-2026-15 From: Kevin Moruzin Affiliation: Jun. 10, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. There is NO LEGITIMATE reason for changing the current reporting requirements. Doing so is not in the best interests of the American people.

Regards,
Kevin Moruzin
Sent from Gmail Mobile

Kim McReynolds — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kim McReynolds Affiliation: Jun. 10, 2026 This is PUBLIC trading, not SECRETIVE trading. Simple enough, no quarterly reports, no more investment. We already have too much " after the fact" destruction from the folks that are Supposed to be protecting the public. We have to protect ourselves and our futures on our own. No SECRETS!! with OUR money!!

Kim R — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kim R Affiliation: Jun. 10, 2026 Why in the world would anyone think this is an idea that consumers or shareholders or anyone would agree with? What are you hiding?

Sent from my iPhone

Kim Schwalm — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kim Schwalm Affiliation: Jun. 10, 2026 Please do NOT change the requirement for public companies to report results each quarter. Changing this to just twice a year historically results in lower returns and lower valuations. My husband and I are dependent on our investment results in order to stay afloat in retirement. We don't want to risk paying the cost of this proposed change with our savings.
Thank you.

Kim Schwalm, Germantown, MD, Self-employed business owner

Kim Venhuizen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kim Venhuizen Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 38 years. I depend on quarterly reports of the companies in my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the multiple U.S. Stock Exchanges.

Respectfully
Kim Venhuizen

Kimberly Peck Retail Manager — Jun 10, 2026
Subject: File No. S7-2026-15 From: Kimberly Peck My name is Kimberly Peck and I am a Retail Manager at a local store. It is never a good idea to lessen reporting of this type. It leaves more room for errors, and more chances for things to go wrong, and people to get hurt. There's no good reason to change this rule. This won't lead to good outcomes. Perhaps you should focus on more important matters.

Kimberly Weinstein — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kimberly Weinstein Affiliation: Jun. 10, 2026 I need to track my investments to make real time decisions. When the world and policy changes so erratically and frequently, data needs to be available for assessment on a regular basis. I cannot afford to be behind the market and miss out on opportunities or unable to protect and manage my acquisitions. Do not decrease the frequency of reporting.

Sincerely,
K. Weinstein

Kimberly Weis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kimberly Weis Affiliation: Jun. 10, 2026 Transparency is of utmost importance. The American people have earned that right. You want to take that away from us. Why? There is no good reason for you to do this other than our gov't trying
to overstep their boundaries. Step back and step off. Leave well enough alone. Kimberly S Weis / Boilermaker Local 85

Yahoo Mail: Search, Organize, Conquer

Kiri Salazar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kiri Salazar Affiliation: Jun. 10, 2026 The only reason to make this change is to hide failures of a company's information from the public so those in the know can dump the stocks and get out before the news can become public. Keep the reports quarterly.

I'm just an average citizen. I haven't got millions invested but that doesn't mean I can afford to lose what little I've got. Less so than the millionaires really. Hiding information is deceit in my mind. I'm a single mother. I have a special needs son who will rely on me his whole life. Any money in my retirement funds will go to him. To give him something when I am gone. Tell me he deserves the best you can do. Keep the SEC reports quarterly.

Kiri L.K. Salazar

Kiri L. K. Salazar
Writer
TheDustSeason.com

Kiri Salazar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kiri Salazar Affiliation: Jun. 10, 2026 The only reason to make this change is to hide failures of a company's information from the public so those in the know can dump the stocks and get out before the news can become public. Keep the reports quarterly.

I'm just a citizen. I haven't got millions invested but that doesn't mean I can afford to lose what little I've got. Less so than the millionaires really. Hiding information is deceit in my mind. I'm a single mother. I have a special needs son who will rely on me his whole life. Any money in my retirement funds will go to him. To give him something when I am gone. Tell me he deserves the best you can do. Keep the SEC reports quarterly.

Kiri L. K. Salazar
Writer
TheDustSeason.com

Kiri Salazar — Jun 10, 2026
Subject: SEC reports From: Kiri Salazar Affiliation: Jun. 10, 2026 The only reason to make this change is to hide failures of a company's information from the public so those in the know can dump the stocks and get out before the news can become public. Keep the reports quarterly.

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Kiri L. K. Salazar

Kirk J — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kirk J Affiliation: Jun. 10, 2026 Kirk Jackson Pharmacist

At 70 this us my livelihood. You don't have the right to shield it from me

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Kishore Narahari — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Kishore Narahari Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please don't blindfold investors by taking away quarterly reports. This is vital for investors to keep a tab on companies

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kiwiak — Jun 10, 2026
Subject: Comment on S7-2026-15 From: kiwiak Affiliation: Jun. 10, 2026 Old song 'History Never Repeats"
So stop trying to change what works.
Find out what it will impact...
Not what your claiming. And expecting
B

Sent from my Galaxy

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knotmytime — Jun 10, 2026
Subject: S7-2026-15 Comment From: knotmytime Affiliation: Jun. 10, 2026 As a stockholder, I believe it is critical that we have clear, transparent and frequent information from the companies who make up our investment portfolios.

Sent from my Galaxy

Knoxel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Knoxel Affiliation: Jun. 10, 2026 This is ludicrous! There is so little trust in any kind of financial reporting today! Keep the reports quarterly and timely and correct!

Thank you!

Elizabeth Knox

Sent from my iPhone

KP Singleton Retired — Jun 10, 2026
Subject: File No. S7-2026-15 From: KP Singleton Please, do NOT pursue this change in reporting requirements. I am a retail investor; 74 years old; retired. People like me will be HARMED if the proposed change in the now-required Quarterly Reporting is adopted. Insiders with access to non-public information will have time and opportunity to make self-serving trades, while the rest of us sit outside the walls, ignorant of the most recent events. KP Singleton, Stuart, FL 34997

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kriptec — Jun 10, 2026
Subject: S7-2026-15 Comment From: kriptec Affiliation: Jun. 10, 2026 Do the right thing. Defend the formerly respected and reasonably autonomous institution, unless...you are part of the problem, or are afraid; only You know. Should you act to defend yourselves rather than the supposed integrity and character of the Comission, you will know deep down that you ARE, indeed, the problem. In such case, the truth will not set you free, but rather, will hold you to account and haunt you indefinitely...to face yourselves, children, friends... fellow citizens, and your own self-deception. Chris Smith, independent contractor.

PPPFaA
PPPLs

Kris — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kris Affiliation: Jun. 10, 2026 Kris Kalstrom -retired.
I vigorously oppose this proposal. As a retired person dependent on my investments and social security, I need to know what is happening with my portfolio in a way more timely manner than 6 months. And in the same time frame as” insiders” so they can’t blindside me !!!!!

Sent from my iPhone

Kris Covey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kris Covey Affiliation: Jun. 10, 2026 From Kristin Covey (retired from a career as a real estate broker):

I rely on my quarterly statements to guide me in taking my RMD, and in making adjustments in my portfolio according to my financial needs/priorities and the performance of the stocks and funds I own. Reports every six months is not often enough for me to make the best decisions in a timely fashion. Please maintain the quarterly report requirement.

Kris Covey

Kris Mesicek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kris Mesicek Affiliation: Jun. 10, 2026 I run a small business and depend on corporations to keep my business profitable. I NEED to see those quarterly reports to make plans and business decisions! KEEP QUARTERLY REPORTS! Thank you.
Kris Mesicek CEO

Kristen Trevey — Jun 10, 2026
Subject: File No. S7-2026-15 From: Kristen Trevey It's very important that American workers, and retail investors in general, have timely transparency concerning their investments. It is completely unfair for this information to be available to insiders & large investors but not everyday investors, who in many ways have the most to lose. Half a year is much too long for companies to hide what is going on with their financials. Please keep things the way they have been for decades. Protect the public, the people. We make up 20–37% of daily trading volume, and in our retirement accounts we hold even greater portions of global investments. We deserve the same timely information that insiders and large investors get – information that is already known to companies and can easily be released. Not doing so shields these companies from public scrutiny; if they didn't want that they shouldn't have "gone public" to begin with.

Kristin Vaughn-Petersen — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Kristin Vaughn-Petersen Affiliation: Jun. 10, 2026 please do not change this because to do so will decimate millions of 401(k) and IRA accounts. Many of us don’t have time to regrow our retirement.

Sent from my iPhone

Kristine Kalstrom — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kristine Kalstrom Affiliation: Jun. 10, 2026 Kris Kalstrom - retired.
I vigorously oppose this proposal. As a retired person dependent on my investments and social security, I need to know what is happening with my portfolio in a way more timely manner than 6 months. And in the same time frame as” insiders” so they can’t blindside me !!!!!

Sent from my iPhone

Kunnigunda Biener — Jun 10, 2026

Subject: S7-2026-15 Comment From: Kunnigunda Biener Affiliation: Jun. 10, 2026 I am an old lady dependent on my retirement after working for 50 years. We need more oversight not less. Please don’t change audit and teview periods. Kunnigunda Biener. Maryland

Sent from my iPhone

Kurt Stoneking — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kurt Stoneking Affiliation: Jun. 10, 2026 I am a retiree who is just now getting into reading the financials on traded companies. I should have been doing it long ago. In this day and age of electronic forms distribution, there should be little bar from a practical standpoint of quarterly reports. Companies have to file quarterly taxes, They should also have to report their financials to the public who invest in them. If the SEC does not support and inforce this rule then I am forced to suspect nefarious dealings within the back door s of the Commission. Public trust will erode with every negative downturn in the market like periodic floods eroding the banks of a river. Shore up the embankments of capitalism by retaining the quarterly reports and striving for the transparency of clearer waters. It is essential in this information age that we hold investors and investments to fair and regular reporting.
Regards,
Kurt R. Stoneking

Kyllea Kerg — Jun 10, 2026
Subject: S7-2026-15 Comment From: Kyllea Kerg Affiliation: Jun. 10, 2026 My name is Kyllea Kerg, I am self-employed in a creative industry. It is important that companies continue to report their financial results every three months to provide average citizens with the transparency they need to make and manage their investments. From small, personal stock trading to retirement funds, American citizens need this reporting to make vital decisions about their futures. Indeed, reduced transparency puts them all at risk. The less insight available regarding companies' performances and behaviors, the more leeway there is for improper actions to go unnoticed. Transparency is crucial to financial safety, and quartly reporting is crucial to transparency.

L B — Jun 10, 2026
Subject: S7-2026-15 Comment From: L B Affiliation: Jun. 10, 2026 Keep us informed AT LEAST every quarter, if not every month.

Sent from my iPhone

L Babcock — Jun 10, 2026
Subject: S7-2026-15 Comment From: L Babcock Affiliation: Jun. 10, 2026 Investors need to get quarterly updates. My name is Lisa Babcock and I am a retired investor. Hold companies accountable please.

L Breen — Jun 10, 2026
Subject: S7-2026-15 Comment From: L Breen Affiliation: Jun. 10, 2026 At 60 years old and single, I cannot afford a financial misstep. I monitor my holdings closely. A delay like this could cause terrible risk

Sent from my iPhone

LA — Jun 10, 2026
Subject: S7-2026-15 Comment From: LA Affiliation: Jun. 10, 2026 No effing way! We the people say NO!!

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Lacey Waldorf — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lacey Waldorf Affiliation: Jun. 10, 2026 I'm a student and a mom. I don't have a lot of money to invest but I still take it very seriously because someday it's likely to be the difference between being able to retire and having to crawl into attics fixing air conditioning units when I'm 80. I shouldn't have to rely on investment bankers and other folks who don't have my best interests at heart. I'm an independent American. That's why I rely on quarterly reports to make my investment decisions, otherwise it's just billionaires hyping up their buddies and driving up prices before they leave folks like me holding the bag when the bubble bursts. We deserve transparency when handing over our money to companies because it's an investment, not a gamble. We need to have the same information private investors have access to.

Laine — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laine Affiliation: Jun. 10, 2026 The corruption in this country is at a crisis level. We need more monitoring and reporting, not less. Demand and ensure transparency.

Lara Pearson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lara Pearson Affiliation: Jun. 10, 2026 Lara Pearson, Director of Risk

I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolios. We need this to keep them honest and spot issues before it’s too late.

LARRY DREYER — Jun 10, 2026
Subject: S7-2026-15 Comment From: LARRY DREYER Affiliation: Jun. 10, 2026 We need to keep

those checks quarterly just to make sure that everything is on track.

Sent from my iPhone

Larry Farnsworth — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Larry Farnsworth Affiliation: Jun. 10, 2026 Hello,
I vehemently reject this change that would only require transparency reporting twice a year. At every turn this administration inflicts some form of cruelty in almost every change it makes on the people of this country. With the use of technology, reporting quarterly is easy peasy and a necessary requirement with the rapid changes we face within our society and globally today.
Regards,
Larry Farnsworth

Sent from my iPad

Larry Friedman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Larry Friedman Affiliation: Jun. 10, 2026 Without quarterly filings, it opens the financial markets to major fraud. Public companies can manipulate their numbers, cook their books, and fool the public and the financial markets. I urge you to stop this semi annual maneuver and continue with quarterly filings for all public corporations.

Larry Garrick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Larry Garrick Affiliation: Jun. 10, 2026 Please keep the requirement of quarterly reporting, twice a year generates too much slack. Larry Garrick, Designer in Rhinebeck, NY

Sent from my iPhone

LaTonia Powers — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: LaTonia Powers Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: investors rely on timely information to make sound decisions. We need more frequent disclosure, not less. A lot can happen in three months Much more in six

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Laura Hornberger — Jun 10, 2026
Subject: Keep quarterly reporting From: Laura Hornberger Affiliation: Jun. 10, 2026 Keeping the quarterly time period for reporting financials allows for greater accountability & less opportunity for cheating (altering records, hiding mistakes etc). If it aint broke don’t change it sort of rule.

Laura Hornberger
Citizen of USA

Sent from AT&T Yahoo Mail for iPhone

Laura Barbato — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laura Barbato Affiliation: Jun. 10, 2026 Reporting must continue on a quarterly basis for timely transparency. As an investor, I do not wish to make decisions based on stale information.

Laura Tiedemann Barbato
Transaction Manager

Sent from my iPhone

Laura Barton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laura Barton Affiliation: Jun. 10, 2026 I worked at a public company for 25 years and do NOT support reducing financial reporting requirements. By the time investors have information on what happened in January/February/March it will already be August. In our fast-paced society, this is unacceptable and you will be leaving investors in the dark for an unnecessary amount of time. With the adoption of AI in many industries, you might want to look at increasing the speed that information is disseminated into the market.

Best regards,

Laura Barton

Sent from my iPhone

Laura Gardner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laura Gardner Affiliation: Jun. 10, 2026 I'm a CPA. I used to work in the comptroller's office of a major corporation. We were set up to do quarterly reports. It was routine. Automatic. Data was reported to the sr. Management and tp the Board of Directors. Needed for good decision making. This data will still be needed by and for these people and their purposes, and will still be provided to them. Why keep it secret from the rest of us? Keep the quarterly reports!

Sent from my iPhone

Laura Teague — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laura Teague Affiliation: Jun. 10, 2026 Stop the 6 month black out for investors and others. We need transparency.

Sent from my iPad

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laura tomczak — Jun 10, 2026

Subject: S7-2026-15 Comment From: laura tomczak Affiliation: Jun. 10, 2026 absolutely not! It is outrageous to let them hide Financials for 6 months. Quarterly is the only way

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Laurie Silver — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurie Silver Affiliation: Jun. 10, 2026 Laurie Silver, a retired teacher. I rely on quarterly reports to manage my portfolio. As a retiree on a fixed income, it is important for me to be regularly informed. I believe the money saved by reducing the number or reports (from 4 to 2) and responsibility of corporations to shareholders is not significant enough to counter the loss of information to shareholders. Thank you.

Sent from my Galaxy

Laurie "Lucianne" Scheid — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Laurie "Lucianne" Scheid Affiliation: Jun. 10, 2026 Laurie Scheid, retired, Great Lakes region. This matters.

Laurie Olsson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurie Olsson Affiliation: Jun. 10, 2026 Do Not Hide Reporting Data!!!

Laurie Olsson
Illinois

Sent from AT&T Yahoo Mail on Android

Laurie Snyder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurie Snyder Affiliation: Jun. 10, 2026 Reporting must continue to be quarterly. Changing it to less often than that caters to corporations,and billionaires while risking the retirement funds of ordinary Americans.

Laurie Sybert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurie Sybert Affiliation: Jun. 10, 2026 I need to see what the trend in my investments is more often than every 6 months. There is absolutely no reason to change that reporting requirement for consumers.

Laurie White — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurie White Affiliation: Jun. 10, 2026 I would prefer monthly but absolutely need quarterly!

Sent from my iPhone

Laurine Bathke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Laurine Bathke Affiliation: Jun. 10, 2026 Keep reporting

Sent from my iPhone

Lavin Inc — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lavin Inc Affiliation: Jun. 10, 2026 Donna Lavin, business owner, the benefits to corporations are plain. However stock holders will suffer particularly if it is their retirement accounts. Accounts need to be reviewed and balanced regularly. Company information is needed to achieve a safeguard for and during retirement.

Donna Gilkey Lavin
Lavin Lift Strap
Sent from my iPhone

Lawrence Loosmore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lawrence Loosmore Affiliation: Jun. 10, 2026 I want the quarterly reports to STAY that way!

Lawrence Spaeth — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lawrence Spaeth Affiliation: Jun. 10, 2026 It is irresponsible and a dereliction of duty — and contrary to the country's interests — to eliminate the requirement for quarterly reporting.

Lawrence R Spaeth
3107 Illinois Route 23,
Harvard, Illinois 60033

Sent from my iPhone

Lea Redfield — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lea Redfield Affiliation: Jun. 10, 2026 This has been the rule of law for years, don't change this now. The public needs to know what companies are doing, if not, the markets will not survive.

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leann leo-amato — Jun 10, 2026
Subject: S7-2026-15 Comment From: leann leo-amato Affiliation: Jun. 10, 2026 To whom it may concern,

I strongly object to companies concealing their books for 6 months. We deserve to see the books of publicly traded companies on a quarterly basis.

This should not even be considered.

Thank you,
Leann Leo-Amato

Lee Gunter — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lee Gunter Affiliation: Jun. 10, 2026 This matters to me because it obviously prevents fraud. I disagree with this decision by the SEC and hope you will reconsider.

Why should public companies get to "opt out" of releasing their quarterly finances to the public investors they serve? Quarterly is the bare minimum and should stay that way. Releasing reports every 6 months is asking for trouble and it's obvious. The law wasn't put in place for no reason, there was definitely a good reason.. to protect investors.

This protects the companies. The SEC is supposed to be fair and unbiased.

If you don't listen to the people here and put this through, you aren't siding with the common people, the common investor; you're siding with these big public corporations who obviously lobbied for this.

It will mean the SEC is ok with allowing corporations time to potentially cook their books. And it means they're ok with giving less information that helps investors make educated decisions when purchasing a share in a public company.

There is absolutely no reason for this law to change.

Protect the People. Not Corporate Greed.

Lee Gunter, Stock Trader/Dog Sitter/Student, Greenville SC.

Lee Ann Ellingsworth — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lee Ann Ellingsworth Affiliation: Jun. 10, 2026 Please don’t change this! Investors need all the information they can get!

Sent from my iPad

Lee Ann Morris — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lee Ann Morris Affiliation: Jun. 10, 2026 Changing to semi-annual reporting is a terrible idea. With the pace and volatility of today’s market, transparency is crucial. Personally, I would likely pull my money out of the US market if this passes.

Lee Ann Saslavsky

Lee Yellott — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lee Yellott Affiliation: Jun. 10, 2026 Lee Yellott, Retired,
We want access to the same information that the billionaires are accessing to make informed decisions!

Leigh Koiro — Jun 10, 2026
Subject: S7-2026-15 Comment From: Leigh Koiro Affiliation: Jun. 10, 2026 I am a retired teacher and I want to see quarterly reports. Transparency is critical when dealing with money. Show The People you are being good stewards of our money during this volatile time and don't make unnecessary changes that hide your actions.

Jacqueline Koiro, GA

Leigh Squiers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Leigh Squiers Affiliation: Jun. 10, 2026 As a voting American, (your REAL boss) I adamantly support a QUARTERLY report . I am a 65 year old retiree. My name is Leigh Squiers. Being able to utilize these reports to my b benefit is MY RIGHT as it should be for every American who wishes to invest. We pay your salary. Be mindful of that.

Sent from my iPhone

Lelia Rodgers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lelia Rodgers Affiliation: Jun. 10, 2026 Quarterly reporting is how people bleep I with the financial health of their investments in this world that is increasingly fast paced.

Sent from my iPhone

Leon Mooney — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Leon Mooney Affiliation: Jun. 10, 2026 Keep the quarterly reports. We must keep financial companies honest and take care of retirement money.

Sent from my iPad

Leslie Hawkins — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Leslie Hawkins Affiliation: Jun. 10, 2026 We are a retired couple and cannot afford to lose the transparency that quarterly reporting affords. There is no need to change something that is working....don't fix what's nit broken! Dan
and Leslie Hawkins Henderson, NV

Yahoo Mail: Search, Organize, Conquer

Leslie Karon-Oswalt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Leslie Karon-Oswalt Affiliation: Jun. 10, 2026 I rely on quarterly statements to make informed decisions for my retirement accounts. I am soon to be retired and cannot afford any bad decisions. I've worked very hard for my money/retirement accounts and they need to stay intact if I'm going to live the rest of my life comfortably. Things must change in this country! We the people matter! Government works for us and needs to listen to us! We know what's best for us!

Leslie Russo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Leslie Russo Affiliation: Jun. 10, 2026 I don't want to add my name, but I am an investor and this is not right. I deserve as much information as possible, and if I don't get it, I'm going to stop investing and put my money in a savings account. Why would this even be in consideration?

Leslie Stambaugh — Jun 10, 2026
Subject: S7-2026-15 Comment From: Leslie Stambaugh Affiliation: Jun. 10, 2026 Then for 6 months of the year, nobody pays taxes.

Leslie Sweeney — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Leslie Sweeney Affiliation: Jun. 10, 2026 Please do not turn the clock back and wipe out half my savings. Are you trying to destroy the lives of 99% of Americans?

Leslie Sweeney
Patterson NY

Lester Jellison — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lester Jellison Affiliation: Jun. 10, 2026 There is not enough transparency as it is now! Investments are the life blood of the United States. Do not make things harder on the average American!

Thank you!
Lester Jellison (retired)

Letitia lau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Letitia lau Affiliation: Jun. 10, 2026 To keep public trust in the

market and SEC, FULL TRANSPARENCY matters. We are adults, we can handle bad news. We cannot handle lies and deception.
Quarterly reports are critical to this.

LI MARI — Jun 10, 2026
Subject: S7-2026-15 Comment From: LI MARI Affiliation: Jun. 10, 2026 The SEC should NOT change the reporting from quarterly to twice a year. That is absolutely unacceptable to those of us (average Americans) who have invested in our futures for living/retirement- if we are even able to retire. This is especially important since the social security system that WE pay into is most likely going to cease to exist soon if certain factions have their way. Changing our access to information would enable big business/government to take further advantage of the average American people - by obfuscation of the necessary data to make informed decisions about our investments. If this is allowed then what's to stop them blacking out all the data completely? This is another step toward feeding the blatant avarice of those in the "elevated financial circles" which would in turn accelerate the financial collapse of this nation.

Lisa S. - Nurse

Yahoo Mail: Search, Organize, Conquer

Lillian Heyward — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lillian Heyward Affiliation: Jun. 10, 2026 Lillian Heyward IATSE 479 retired
Stop running this economy into the ground. You are playing with people’s lives here. Stop pandering to the corporations. You serve We the People!
Start acting like it.

Sent from my iPhone

Linda Landis — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Linda Landis Affiliation: Jun. 10, 2026 Why is it we have so many fingers in the pie eager to destroy what we work for? Politicians are guilty of stealing our tax money and social security for their endless wars, insider trading, and no one holds them accountable. Now Trump is appointing a loyalist to the Fed so he can wreck what's left of our economy by bending over for that 6-times bankrupt thief who can't manage anything including his mouth.

Why is it the SEC now thinks it's OK to repeat a disaster for investors? Less reporting, less accountability. It's a shame entities don't learn from their past mistakes. The agenda seems to be to rob us blind.

Must we bury our money like Great Depression survivors did because we can't trust anyone to protect it? I'm not interested in the barter system of Sierra Leone. This is supposed to be the most industrialized nation in the world, and yet we end up working for nothing. It's a shame we the People are considered liabilities instead of assets to everyone in Power. Whatever happened to government of, by, and for the People? We drive this economy, not the billionaires who hoard their money. Their

greed is astonishing. When we have nothing, neither will the billionaires. We won't be buying whatever they're peddling.

Why is creating poverty in this country such an obsession????

Linda Landis
Former Bank Officer
Commercial Loan Operations
Ohio

Linda Aliffi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Aliffi Affiliation: Jun. 10, 2026 Please continue the quarterly reports. It is important for people to understand the changes taking place. Especially retired people.
Linda Aliffi, retired

Sent from my iPhone

Linda Campbell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Campbell Affiliation: Jun. 10, 2026 Keep it fair to the public with quarterly reports. That can seem like a long time when we have so much change and volatility. 6 months is u acceptable in this fast paced world!

Sent from my IPhone

Linda Chambers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Chambers Affiliation: Jun. 10, 2026 Please keep these reports issued quarterly. Investors need access to this information..

Sincerely, Linda Chambers

Linda Cotterman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Cotterman Affiliation: Jun. 10, 2026 Why? ONLY THE RICH INSIDERS GET THE INFORMATION? SEEMS LIKE A LAWSUIT BREWNG.

Linda Davis — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Linda Davis Affiliation: Jun. 10, 2026 Linda Davis, Casper, WY. Keep the reporting on a quarterly basis. People need to know how their finances are doing on a quarterly basis. I want to know if my financial advisor is doing a good job or not. Waiting six months to read a financial report can be late to make changes if needed.

Linda Davis

307-234-1424 h
307-258-9831 c
lmdavis71@yahoo.com

Linda Edmondson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Edmondson Affiliation: Jun. 10, 2026 Government should be about transparency and quarterly reporting is critical to all Americans who want to manage their money with full transparency. There is no valid reason for moving this to 6 months reporting.

Linda
Pewaukee Wisconsin
Financial literacy educator

Linda Gipson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Gipson Affiliation: Jun. 10, 2026 Public reporting matters! The reporting of activities of Wall Street is important to the Public to provide and maintain transparency. The Public needs to be kept abreast of individuals' and corporations' interactions with Wall Street, as well as informed of the SEC's actons in performing their duties of oversight and regulation. Both Wall Street and the SEC must be held acccountable for their activities which have such impact on our economy and our country. Fraud is rampant now and the Public needs as much information and transparency of our financial entities as possible. L Gipson, Metro Atlanta, Georgia.

Linda Gipson

Linda Lindsey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Lindsey Affiliation: Jun. 10, 2026 Absolutely NOT in favor of losing quarterly reporting. As a retired regulatory sales supervision director, I know we need more and better regulations and reporting in the brokerage industry, not less. Corporations have too much privilege as it is, we shouldn’t allow them to share even less with the investing public.

Get Outlook for iOS

Linda Merritt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Merritt Affiliation: Jun. 10, 2026 Please do not let the SEC drop
quarterly reporting! This is a very slippery slope.

Sincerely, Linda Merritt

Linda R — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda R Affiliation: Jun. 10, 2026 Linda Rasp, retired US citizen who now relies on my 401k to fund my life. Please do not make moves like this that would potentially degrade my financial security and remove transparency from how my money is being managed.

Get Outlook for Android

Linda Reed — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Reed Affiliation: Jun. 10, 2026 Linda Reed -retired. Quarterly reports help me monitor and adjust investments in real time to maintain secure investments. This is extremely important when you live off your savings.Thank you for keeping the average American rights safe.
Linda Reed

Linda Schrader — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Schrader Affiliation: Jun. 10, 2026 Whatever happened to being transparent?

Linda Vilmain — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Vilmain Affiliation: Jun. 10, 2026 Really, does ANYONE want to be a day late and a dollar short in their investments? Linda Vilmain Retired This matters to ALL of us!

Linda from Iowa

Linda Wick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Linda Wick Affiliation: Jun. 10, 2026 This 1880s level Robber Baron methodology.
Do not change to semi-annual reporting.
I depend on my investing.

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linda witting — Jun 10, 2026
Subject: S7-2026-15 Comment From: linda witting Affiliation: Jun. 10, 2026 Transparency is key! Keep the quarterly reports coming. We need more information, not less!

Sent from my iPhone

Lindsay Agor — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Lindsay Agor Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Dear SEC Commissioners,

I am an individual investor who relies on quarterly reports to make informed trading and investment decisions. Quarterly disclosures provide timely information about a company's financial performance, business trends, risks, and management outlook. This regular reporting helps me evaluate whether a company is meeting expectations and allows me to make decisions based on current information rather than outdated annual data.

I am also concerned that removing the quarterly reporting requirement could create greater opportunities for insider trading and information asymmetry. Company executives, employees, and industry insiders would have access to material information long before it becomes available to the public. This would make it more difficult for individual investors to compete on a level playing field and could undermine confidence in the fairness and transparency of our markets.

Quarterly reporting promotes accountability, transparency, and equal access to information for all investors. For these reasons, I believe quarterly reporting remains an important protection for the investing public.

Thank you for your consideration.

Sincerely,

Lindsay Agor

Lisa Freeman — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lisa Freeman Affiliation: Jun. 10, 2026 Quarterly earnings reports keep businesses honest. They must be required to keep up the quarterly reports! Do your job. Make them comply by the current rules.

Lisa Freeman

Sent from my iPhone

Lisa Ann Tyree — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Ann Tyree Affiliation: Jun. 10, 2026 Investors have a right to know. It's your job.

Lisa Blackwell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Blackwell Affiliation: Jun. 10, 2026 Quarterly reports should remain in place for accountability purposes. Also, investors should be able to keep up with

their investments more often than twice a years. Thank you.

Sent from my iPhone

Lisa Blugh-Willis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Blugh-Willis Affiliation: Jun. 10, 2026 This loss of transparency must stop. The direction this is taking is one where we the people who have put our faith and money into companies are seeing that these companies are getting greedy
and not some are looking to put our money in very risky and potentially bad investments. We the people need to be able to see our snapshot gains or losses on a 3 month cycle to be able to make informed decisions to protect our money and future.

Yahoo Mail: Search, Organize, Conquer

Lisa Bogden-Godfrey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Bogden-Godfrey Affiliation: Jun. 10, 2026 We need the safeguards of quarterly financial reporting. No one wants public companies running around unchecked. Reporting = compliance = upholding laws protecting investors and consumers.

Lisa Cookmeyer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Cookmeyer Affiliation: Jun. 10, 2026 This proposed change is completely unacceptable. It reduces visibility for investors to monitor and understand ongoing actions. Do not change the reporting--keep it at quarterly.

Lisa F. Cookmeyer

Lisa Costner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Costner Affiliation: Jun. 10, 2026 My name is Lisa Costner and I am a retired loan officer. It is extremely important to keep the quarterly requirement for reporting. When making a loan decision it is imperative to have the most current financials as well as the historical ones showing that business's performance trends so as to have a better overall picture of what is happening within the company that is requesting the loan. Without the requirement it may be tempting for businesses to "fudge" the numbers in attempts to make their loan applications look more sound.

Sent from my iPhone

Lisa Courtney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Courtney Affiliation: Jun. 10, 2026 Average Americans need SEC reporting oversight on corporations to protect our investments. Please do not go backwards and allow further degradation of oversights.

Elizabeth Courtney

Sent from my iPad

Lisa Cutter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Cutter Affiliation: Jun. 10, 2026 My name is Lisa Cutter, I am a retired CIO. I strongly oppose the SEC's proposed Rule S7-2026-15 for the following reasons:

1) When I started investing, there were a few tech companies but nothing like today's "magnificent" 7 or 10 that are literally the tail that wags the dog driving S&P 500 total performance. Tech companies have to be incredibly nimble to stay in business; conditions change weekly and these companies' responses to changes must happen weekly as well. Investors absolutely can NOT wait six months. Times have changed, the SEC needs to keep up.

2) Retail investors are increasingly using AI to rebalance their investments. You want to give Claude or Gemini or whatever the freshest data possible. This proposed rule will disadvantage all of us individual investors using AI to manage our retirement funds, as data will become stale. Outdated information equals poor decisions, that's bad for the economy.

Thank you for taking my comment,
Lisa Cutter

Lisa Driscoll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Driscoll Affiliation: Jun. 10, 2026 Lisa driscoll, self-employed: it’s critical for there to be quarterly reporting do I can make informed decisions about my future.

Sent from my iPhone

Lisa Greene — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Greene Affiliation: Jun. 10, 2026 Absolutely NOT in support of stopping quarterly reporting. The only reason to do that is to hide the crimes of this administration and its financial buddies so the public doesn't see what's really going on. The SEC will need to be dismantled if it's going to support this invitation to steal.

Lisa Hammermeister — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Hammermeister Affiliation: Jun. 10, 2026 Quarterly keeps tabs on people I don't trust.
Lisa Hammermeister retired Worried about my bank accounts and retirement accounts.

Lisa Hudson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Hudson Affiliation: Jun. 10, 2026 I have worked for financial companies. The consumers of financial products absolutely need the protection of regular reporting. Stop letting insiders steal.

Sent from my iPhone

Lisa Jakubowski — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Jakubowski Affiliation: Jun. 10, 2026 For the past 40 years I have been contributing to my 491k and investing money. I do this myself as I don't have enough to interest any financial advisor. Quarterly statements help me make better choices. Please don't take this away from investors like me. It only allows a failing company to hide its losses. Thank you for listening. Please do the right thing for the American people not the big corporations.
Lisa Jakubowski

Sent from my iPhone

Lisa Jutkofsky — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Jutkofsky Affiliation: Jun. 10, 2026 We shouldn't have to wait they need to disclose there information monthly.

Lisa Kahane — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lisa Kahane Affiliation: Jun. 10, 2026 The more we know about the economy, the closer we are to our savings, the better for us and the economy. Transparency builds trust. We did better as a country with quarterly reports. Let's keep it that way. We can't go backwards into the future. With all the cuts that the current government is making, and threatening to make, we will surely be in trouble as we age. The generations that remember the promise of the American Dream, who worked hard and saved, deserve the benefits we earned. L Kahane, photographer, NYC

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lisa keller — Jun 10, 2026
Subject: S7-2026-15 Comment From: lisa keller Affiliation: Jun. 10, 2026 The IRS holds American citizens accountable and what is good for us is good for anyone else. As a caregiver and independent contractor when I worked I had to file every 3 months.
Lisa Nicole Niemann

Lisa N Niemann

Lisa lists — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lisa lists Affiliation: Jun. 10, 2026 We know what this would bring, don't revert the rules to less than quarterly reporting!

Lisa Palladino — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lisa Palladino Affiliation: Jun. 10, 2026 Lisa Palladino-Walsh, former Senior Internal Auditor, New York. More transparency will always be better, especially for those giving their money, their savings, to a company as capital. I am against any roll backs. Our regulations and policies are in place to prevent history from repeating itself. Don’t let history repeat itself again and hurt the average person.

Sent from my iPhone

Lisa Pease — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lisa Pease Affiliation: Jun. 10, 2026 Allowing companies to report less often is terrible for ordinary investors (i.e., anyone not participating in insider trading). Please don't let this ruling go through!

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lise triggs — Jun 10, 2026
Subject: S7-2026-15 Comment From: lise triggs Affiliation: Jun. 10, 2026 This must be stopped.

Sent from my iPhone

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lise triggs — Jun 10, 2026
Subject: Comment on S7-2026-15 From: lise triggs Affiliation: Jun. 10, 2026 Stealing from you

Sent from my iPhone

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lise triggs — Jun 10, 2026
Subject: S7-2026-15 Comment From: lise triggs Affiliation: Jun. 10, 2026 This is not fair to those with retirement accounts!

Sent from my iPhone

Liz Holakiewicz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Liz Holakiewicz Affiliation: Jun. 10, 2026 Quarterly reporting keeps us informed and educated. Don’t get rid of it. Longer gaps between reporting diminishes accountability.

Liz Holakiewicz

Sent from my iPhone

Liz Mawyer — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Liz Mawyer Affiliation: Jun. 10, 2026 I do not believe the market can handle the change of reporting to quarterly at this time. I also do not trust the Trump Administration to not have an increased amount of fraud and insider trading should reporting requirements change.
Liz Mawyer, RN Montana

Sent from my iPhone

Liz Olson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Liz Olson Affiliation: Jun. 10, 2026 Keep investing fair and consistent by requiring quarterly reporting. Don’t let the ability for trading on insider knowledge to become worse than it already is.

Liz Olson
Sent from my iPhone

LoAnne Aloise Anne — Jun 10, 2026
Subject: Comment on S7-2026-15 From: LoAnne Aloise Anne Affiliation: Jun. 10, 2026 Aloise Visosky
Office Help & Dog Sitter
Brooklyn
Keep It Quarterly
I worked hard to save my money. Maintaining a low standard of living so that i could have at least that in my old age. And I am there, and things are not too bright.

Lois Ann Reed — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lois Ann Reed Affiliation: Jun. 10, 2026 Public companies should continue to have THREE months to report financial results. Say NO to the proposed 6 months, as this provides too much time for fraud to occur unchecked. The public deserves the right to know. The savings are miniscule, and go to executives, not the public. Keep the reporting period at three months.

Mr. and Mrs. T. Michael Reed

Sent from my iPad

Lois Ravotti — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lois Ravotti Affiliation: Jun. 10, 2026 I need to be aware of what my investments are doing as often as possible. Don't reduce my information to twice a year. This is my money and I want control!!!!

Lorene Harris — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lorene Harris Affiliation: Jun. 10, 2026 Keep the quarterly. Americans are under enough stress from this Administration. We need transparency! Stop gaslighting Taxpayers!!

Loretta Manning — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Loretta Manning Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
It's foolish to eliminate reporting. Why would you remove information that you need to invest and trade. Taking away quarterly information would leave people investing with a blindfold on, hurting the investment decisions that shape our financial future.
Taking away quarterly information would leave you investing with a blindfold on, hurting the investment decisions that shape your financial future.
Loretta Manning
Tigard, OR

Lori Davis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lori Davis Affiliation: Jun. 10, 2026 This proposal is not acceptable. Companies need to disclose financial information as soon as possible.

Sent from my iPhone

Lori Horcha — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lori Horcha Affiliation: Jun. 10, 2026 The current regulatory system, which mandates quarterly financial reporting for publicly traded firms, has proven effective. However, making financial statements less frequently available to investors could potentially reduce market efficiency and increase price volatility. The idea that quarterly reporting leads to corporate “myopia” lacks empirical support. If the system is functioning well, it’s generally advisable to avoid attempting to “fix” it.

-Lori Horcha, retired, part-time adjunct professor, Flushing, MI

Sent from my iPhone

Lori Kutz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lori Kutz Affiliation: Jun. 10, 2026 I support continuing quarterly reporting. We need to stay updated & informed. Lori Kutz prodspec.

Lori Philo-Cook — Jun 10, 2026

Subject: S7-2026-15 Comment From: Lori Philo-Cook Affiliation: Jun. 10, 2026 I worked in banking for 35+ years. Our customers depended on our quarterly reports to know how we were faring financially. A lot can happen in six months. Too much can happen in six months. That means a big difference to investors. I believe in quarterly financial reports for all publicly-held companies. Please keep the status quo. It works. Why fix something that's not broken. Why put more risk on the investor and the customer? There's nothing good about that.

Lori Philo-Cook
Sent from my iPhone

Lou Powell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lou Powell Affiliation: Jun. 10, 2026 Lou Powell, American Citizen. Stop pandering to billionaire s and mega influence!

Lou Tevis — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lou Tevis Affiliation: Jun. 10, 2026 Are you stupid?!? Do you actually think we will allow this?!? Didn't work then, won't work now. WHY SHOULD WE MAKE IT EASIER FOR YOU TO LIE, CHEAT AND STEAL?!? Taking lessons from tRump, are we?!?

Sent from my iPhone

Louise H Flick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Louise H Flick Affiliation: Jun. 10, 2026 Louise Flick, Emerita Professor of Public Health. Quarterly reporting allow investors to monitor performance in a timely manner and to protect their children's and grandchildren's inheritance.

Louise Flick

Louise Oeffling — Jun 10, 2026
Subject: S7-2026-15 Comment From: Louise Oeffling Affiliation: Jun. 10, 2026 Seriously?!?!?! A*******s.

Sent from my iPhone

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lucile burgo-black — Jun 10, 2026
Subject: S7-2026-15 Comment From: lucile burgo-black Affiliation: Jun. 10, 2026 Lucile Burgo Retired VA primary care MD
As a stock owner managing my own retirement income I absolutely need this information I check the quarterly reports of my companies religiously Do not change the rules!!!!

Sent from my iPhone

Lucy Malakar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lucy Malakar Affiliation: Jun. 10, 2026 Stop the insanity!! No reason not to file quarterly reports

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Luis Suarez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Luis Suarez Affiliation: Jun. 10, 2026 I am a physician, trauma surgeon, I work extremely hard in a high stakes job to help people live healthy lives. Citizens do not deserve to be in the dark. Even us healthcare providers are feeling the economic squeeze and I imagine most of us are. We do not deserve to be lied to by millionaires and billionaires. This will permit omission with us being the ones facing the consequences. We Americans work too hard to be treated like this.

Humbly,

Luis Suarez

Lura L Patrick — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lura L Patrick Affiliation: Jun. 10, 2026 Lura Patrick, retired, Pittsburg, Ks. I prefer to have statements quarterly or sooner so I can better control my money. History shows this is better for everyone especially us seniors.

Sent from my iPhone

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lx_lake yahoo account — Jun 10, 2026
Subject: S7-2026-15 Comment From: lx_lake yahoo account Affiliation: Jun. 10, 2026 Im a union tradesman . Dont change anything. Keep filing quarterly to help prevent fradulent trading practices

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Lydia Barker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lydia Barker Affiliation: Jun. 10, 2026 Keep the repots quarterly. Period! Shame on you for considering six months.

Lydia Barker

Lyn Jai — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lyn Jai Affiliation: Jun. 10, 2026 Quarterly reports are important to small investors like me.

🎨Lynne

Lynda Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynda Brown Affiliation: Jun. 10, 2026 Not long note but keep it. Information needs to be available for everyone to be able to follow their investments or future's investments.

Sent from my iPhone

Lynda Campbell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynda Campbell Affiliation: Jun. 10, 2026 I am retired after working 40 years. Quarterly reports are important to prevent fraud!

Sent from my iPhone

Lynda Cramer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynda Cramer Affiliation: Jun. 10, 2026 Um, who do you think might use this to hide important, maybe sketchy things? Like everybody!?, Don't let them! Please use common sense

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Lynda Elimon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynda Elimon Affiliation: Jun. 10, 2026 My retirement relies on adequate Quarterly Reports to protect my retirement. I absolutely object to limiting it to Biannual. Please do not allow this change to go through. The average investor needs the Quarterly Reports to survive!

Sent from Proton Mail for Android.

Lynette Carlson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lynette Carlson Affiliation: Jun. 10, 2026 I want the SEC to keep financial reporting quarterly. It matters to me as statistics show any less than quarterly leads to losses for investors. The data from the past has proven that. I worked hard for the money I invest and want the best returns possible.
Lyn Carlson RDH
Hopkins, Mn 55305

Get Outlook for Android

Lynette Seabright — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynette Seabright Affiliation: Jun. 10, 2026 Keep quarterlies.

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lynn brock — Jun 10, 2026
Subject: S7-2026-15 Comment From: lynn brock Affiliation: Jun. 10, 2026 My name is Lynn S Brockway, I am a retired teacher and am concerned about how this proposal will affect my financial manager's and my own ability to gauge our progress toward my investment goals. Just as teachers monitor their students' educational goals through frequent data analysis and reporting, investors also need frequent data/financial reports from the companies we invest in to make our informed decisions about the investment choices we make. Please do not change the quarterly reporting timeline. Thank you.

Sent from my iPad

Lynn Coughlin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Coughlin Affiliation: Jun. 10, 2026 Every company should be held accountable to being vetted by the Federal, state and local government where they are located and doing business; that is only fair to every consumer and taxpayer. These are not free handouts. Every business is supported by each community within that state along with the Federal and local governments.

Lynn Gerber — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Gerber Affiliation: Jun. 10, 2026 Lynn Gerber, teacher in Oklahoma. My husband and I are invested in the stock market and we feel that this is unfair. How are ordinary Americans supposed to know where and when to invest if companies are not required to report earnings for this long? Politicians and other insiders already have the advantage; please don't give them any more opportunities to rip the rest of us off. Please make the ethical choice and protect everyday Americans instead of the politicians and insiders.

LYNN GRENIER — Jun 10, 2026
Subject: S7-2026-15 Comment From: LYNN GRENIER Affiliation: Jun. 10, 2026 Transparency is imperative to protect the average American.

Lynn Murray — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Murray Affiliation: Jun. 10, 2026 All of my financial records and reviews are done quarterly and there's no good reason to change the Securities and Exchange Commission's schedule.

If corruption is going on (remember 2008?) there's all the more reason to let the light shine and not let it go on in the dark. Like a fungus.

Lynn Murray
Retired RN
NY

Lynn Reichert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Reichert Affiliation: Jun. 10, 2026 This is one more attempt to keep the wealthiest growing while the other 90% pay for it. Don't allow this to happen!

Lynn Russell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Russell Affiliation: Jun. 10, 2026 The last thing any consumer needs is secretive Corporations hiding their financial records while frantically conducting mergers,buyouts,and overseas expansions for six months at a time . Quarterly reporting is prudent and has served well.

My name is Lynn Russell and I contribute to our economy,vote every election,and pay attention to how our government works.

Lynn Schuch — Jun 10, 2026
Subject: S7-2026-15 Comment From: Lynn Schuch Affiliation: Jun. 10, 2026 Financial reports have been quarterly and should stay quarterly. Everyday people should continue having the right to have quarterly reports. I'm Lynn Schuch, retired, my investments matter.

Sent from my iPhone

Lynne — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Lynne Affiliation: Jun. 10, 2026 "I like getting the figures quarterly, and I hope that stays." please don't go back to 1955. I'm a senior citizen and I don't have time to make up losses.

M Diane Jacobs — Jun 10, 2026
Subject: S7-2026-15 Comment From: M Diane Jacobs Affiliation: Jun. 10, 2026 Why should anyone have less than 3 month frequency check on significant amounts of their money? Considering that the difference between poverty and not depends on the health of my investments I want at least 3 month reports.

Mac McLaughlin — Jun 10, 2026

Subject: S7-2026-15 Comment From: Mac McLaughlin Affiliation: Jun. 10, 2026 Companies only motive is profit. Not what’s good for this nation nor the Public good. They must be monitored quarterly.

- Mac McLaughlin

"If you wait until you can do everything for everybody, instead of something for somebody, you'll end up doing nothing for nobody..."

Sent from my iPhone

Madeline Mos — Jun 10, 2026
Subject: S7-2026-15 Comment From: Madeline Mos Affiliation: Jun. 10, 2026 Transparency helps foster integrity. Quarterly reports matter. Don't implement the rule.
Madeline Mos

Maggie . — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maggie . Affiliation: Jun. 10, 2026 stop trying to let rich people bleed us more. keep them honest by keeping transparency

Sent from my iPhone

Maggie Murray — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maggie Murray Affiliation: Jun. 10, 2026 At a minimum quarterly reporting. Given the grift and I sider trading currently going on monthly would be better.

Yahoo Mail: Search, Organize, Conquer

Mahniqah Hutchinson — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mahniqah Hutchinson Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Large public companies make so much money and have so many resources at their disposal, it should be illegal for them not to report their earnings quarterly. Period point blank.

Malek W — Jun 10, 2026
Subject: S7-2026-15 Comment From: Malek W Affiliation: Jun. 10, 2026 Czcxzv
Ccaga

Sent from my iPhone

Mandy Vernalia — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mandy Vernalia Affiliation: Jun. 10, 2026 Madeline Vernalia. I am a private investor and am sure that I need these quarterly reports.

Manny Cardenas — Jun 10, 2026
Subject: S7-2026-15 Comment From: Manny Cardenas Affiliation: Jun. 10, 2026 Given that a corporation is a legal entity, a 6 month delay in addressing a critical vulnerability identified in three months is unjustifiable.

Example. If you had cancer, why would you wait 6 months instead of 3 to address it?

Do better.

Manny C
Energy Analyst for Fortune 500 company

Marc Distefano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marc Distefano Affiliation: Jun. 10, 2026 Keep public company reporting requirements on a quarterly basis.

I should be able to see how my investments are doing so I can make timely adjustments.

Marc Distefano
Administrator, State of California

Marc Edwards — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marc Edwards Affiliation: Jun. 10, 2026 Marc Edwards, retiree here, you know the biggest phenomenal that has eaten into my financial security is fraud. I would like to have a close eye kept on the folks that have their hands on the till. Let’s not fly blind anymore than necessary. Three months is safer than six months. Do me a favor.

from m'iPad

Marcia Hill — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marcia Hill Affiliation: Jun. 10, 2026 Why? This is not in the consumer's best interest. Stop trying to manipulate a program that keeps consumers informed.
Marcia Hill, consumer, E
llicott City, MD

Marcia Narod — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marcia Narod Affiliation: Jun. 10, 2026 The quarterly reports are grounded in financial intelligence. Why should it change except to give coverage to those who would like to hide facts for the sake of making money.

Margaret Ash — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margaret Ash Affiliation: Jun. 10, 2026 Quarterly reporting is important and must be a requirement.

Margaret Beitzel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margaret Beitzel Affiliation: Jun. 10, 2026 This is just another republican scam for Corporations to get richer and the rest of us get poorer. Nothing to be proud of republicans.

Keep the quarterly reports

Sent from my iPhone

Margaret Dukes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margaret Dukes Affiliation: Jun. 10, 2026 This proposal is extremely bad for me as a consumer. I am totally against it for these main reasons:
(1) longer gaps create unfair advantages for corporate insiders,
(2) "optional" doesn't fix problems because companies that opt in are the ones whose investors most need frequent updates,
(3) savings to companies aren't worth the cost to me as a consumer.

Margaret Dukes
Consumer

Sent from my iPhone

Margaret Gould — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margaret Gould Affiliation: Jun. 10, 2026 This is outrageous- we need public accountability for our retirement savings!

Margaret Gould
Trader
Retired

Margaret McGurk — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Margaret McGurk Affiliation: Jun. 10, 2026 Do not do this.

The current administration is destroying one of the nation's great strengths: reliable, fact-based, timely data. Undermining the flow of key information will cripple systems that have been trusted worldwide for a century. It will make investing -- (as for many seniors, the primary source of my income) -- as trustworthy as a crap shoot.

Margaret McGurk
Cincinnati, Ohio

Margaret Serain — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margaret Serain Affiliation: Jun. 10, 2026 That’s MY money. I need to know where it is & how much I have. That is my CONTRACTUAL RIGHT!

Margie Ferreira — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margie Ferreira Affiliation: Jun. 10, 2026 Margie Ferreira retired can’t wait six months to go bankrupt if companies go bankrupt first. Wall Street will hide all.

Sent from my iPhone

Margie Rogers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margie Rogers Affiliation: Jun. 10, 2026 I am a retired teacher with a small investment portfolio, and I want to speak out against this proposal. I rely on quarterly reports to guide my investing decisions, and even quarterly reports can fluctuate widely. From what I've observed, human nature is such that those who break rules but are permitted (voluntarily) to take the longer report window will do so to hide losses in that longer term. This benefits only insiders (or those breaking the rules), not smaller investors such as myself. The corporations will have longer to hide indiscretions and move money away from us small investors, affecting retirement incomes for people like myself and giving us less time to react. Other nations have tried this new "standard," and evidence is showing that it is NOT working, so they are moving back toward quarterly. To be honest, I'd rather see more frequent reporting and more accountability, not less so. The SEC's job is to protect us regular investors and to provide oversight. To "err" on the side of more supervision is a wiser path.

Margie Rogers, M Ed
Virtual Learning Specialist

Margit Price — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margit Price Affiliation: Jun. 10, 2026 We need more transparency, not less.

Sent from my iPhone- Margit Price

Margo Shaw — Jun 10, 2026

Subject: Comment on S7-2026-15 From: Margo Shaw Affiliation: Jun. 10, 2026 Margo Shaw, homemaker, Arkansas. Keep the reporting quarterly, there is too much at stake for us hard working Americans to make this proposed change that will likely see our life savings decrease. This is so important, please do not change what is already in place and working. This could be devastating to people who have just enough to provide for themselves, and cannot risk losing a large portion of their savings/investment balances.

Get Outlook for iOS

Margot Paisley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Margot Paisley Affiliation: Jun. 10, 2026 I want them to continue quarterly reports, so we can make informed decisions.

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mari jamieson — Jun 10, 2026
Subject: S7-2026-15 Comment From: mari jamieson Affiliation: Jun. 10, 2026 My name is Mari Jamieson and I am a semi retired musician. I want companies to be transparent with their finances. It is important to me because I am an investor. Please don't extend the time that companies need to report.
Sincerely,
Mari Jamieson

Sent from my iPhone

Maria Coullard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maria Coullard Affiliation: Jun. 10, 2026 KEEP QUARTERLY REPORTING! That should be the MINIMUM always!

Sent from my iPhone

Maria Ham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maria Ham Affiliation: Jun. 10, 2026 It's The Madoff Method: This is how Madiff defrauded his clients. And you want to institutionalize it? No way! Do better SEC.

Maria Tayek — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Maria Tayek Affiliation: Jun. 10, 2026 Why would you approve this? Why would people even invest their hard earned money with these constraints! Bad idea!!!

Sent from my iPhone

MARIE ULRICH — Jun 10, 2026
Subject: S7-2026-15 Comment From: MARIE ULRICH Affiliation: Jun. 10, 2026 Marie Ulrich, buyer. I must have quarterly reports to effectively control and protect my investment.

Sent from my iPhone

Marie Wilson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Marie Wilson Affiliation: Jun. 10, 2026 Summary of Concern
Main concern**: Reverting to semi-annual reporting would reduce transparency, weaken investor protections, and likely depress valuations and returns over the long term. The historical record (1955–1970) shows a period of lower disclosure coinciding with stagnant returns and lower P/E levels, followed by a rebound after quarterly reporting was reinstated.
Central risk**: Ordinary investors would bear greater risk of missed or late material information, with longer windows for bad news to emerge and be priced in, increasing the chance of sharp, surprise declines.

Background and Context
Context**: The current proposal would allow public companies to resume twice-yearly reporting, reversing decades of quarterly disclosure that many investors rely on for ongoing risk assessment and capital allocation.
Relevant Standards/Regulations**: Securities Act and Exchange Act provisions governing periodic reporting, as well as SEC guidance on disclosure effectiveness and market integrity. The historical interplay between disclosure frequency, market efficiency, and investor protection should inform any regression in reporting cadence.

Specific Points and Evidence
Point 1 – Historical comparison supports preserving quarterly reporting**:
The 1955–1970 semi-annual regime coincided with lower real returns and lower valuations, suggesting reduced market efficiency and investor protection during that period.
The 1970–present quarterly regime supported higher realized returns and higher valuations, indicating that more frequent disclosure contributed to market confidence and capital formation.
Point 2 – Investor harm and market integrity risks**:
Longer intervals between disclosures increase information asymmetry between insiders and retail investors, potentially leading to worse execution prices and mispricing when news finally arrives.
Reduced liquidity and higher cost of capital can result from diminished transparency, harming everyday investors who rely on timely, accurate information.
Point 3 – Benefits of quarterly reporting**:
Quarterly filings provide more timely visibility into earnings, risk factors, and management commentary, enabling better risk assessment and portfolio rebalancing.
Greater disclosure frequency is associated with higher market liquidity and more efficient price discovery, which lowers the cost of capital.

Recommendations
Recommendation 1 – Maintain quarterly reporting**: Preserve the current quarterly disclosure cadence (with possible enhancements to guidance on materiality, risk factors, and forward-looking disclosures, as appropriate).
Recommendation 2 – Enhance disclosure quality, not cadence**:

Improve the clarity, comparability, and usefulness of quarterly information (e.g., standardized presentation, materiality thresholds, and more detailed risk disclosures).
Consider targeted enhancements (e.g., more frequent updates on material risk factors, liquidity metrics, and governance considerations) without changing cadence.
Recommendation 3 – Guardrails and flexibility**:
If any cadence changes are contemplated, implement robust transitional provisions, pilot programs, and sunset clauses to reassess impacts with data.
Require ongoing empirical monitoring of market liquidity, volatility, capital costs, and investor harm metrics.

Public Interest and Beneficiaries
Rationale**: Keeping quarterly reporting protects retail investors by ensuring timely visibility into company performance and risk. It supports market integrity, price discovery, and efficient capital allocation, which benefits the broader economy.

Conclusion
Request**: The Commission should reject the current proposal to revert to semi-annual reporting and maintain quarterly reporting as the baseline, with a focus on improving the usefulness and comparability of disclosures rather than reducing their frequency.

Marilee Greene — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marilee Greene Affiliation: Jun. 10, 2026 Not in favor of the proposed changes.

Sent from my iPhone

Marilou Bork — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marilou Bork Affiliation: Jun. 10, 2026 I request that the SEC continue to maintain quarterly reporting. I depend on my investments.

Marilou G Bork, LCSW
Retired and a widow

Sent from my iPhone

Marilou G. Bork, LCSW

Marilyn Saiewitz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marilyn Saiewitz Affiliation: Jun. 10, 2026 Don’t change the current reporting requirements. So many small investors have a stake in companies through retirement funds and already feel like only the super rich benefit from our economic system. Don’t make it easier for companies to hide poor results from investors. Mj saiewitz retired

Marilyn

Marilynn Cronin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marilynn Cronin Affiliation: Jun. 10, 2026 Keep things as transparent as possible. We have seen how lack of transparency leads to fraud and corruption in our government.

Mark Anderson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mark Anderson Affiliation: Jun. 10, 2026 No, No, No!

We're 80 y/o. We ain't got time for this scam.

Mark Click — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mark Click Affiliation: Jun. 10, 2026 Absolutely NOT. Personally I want monthly results from my financial broker.

Please do not go backwards on this & let them do 6 mo reporting. I know it’s expensive but for the sake of a novice investor it will create a hardship. I believe many will STOP investing for lack of understanding or losses to large to comprehend.

Mark Click, Pres of a small company in Chillicothe Oh. Thank You !

Sent from my iPhone

Mark Everest — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mark Everest Affiliation: Jun. 10, 2026 As a 72 year old retiree I rely on my investments to get me through this phase of life. Quarterly reports are important to me in managing my limited assets and income.
Mark Everest

Sent from my iPad

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mark geddings — Jun 10, 2026
Subject: S7-2026-15 Comment From: mark geddings Affiliation: Jun. 10, 2026 Mark Geddings , School bus driver, this will affect my 401K, inaccurate information will be easily reported under these rules, also delays investigation into insider trading.. don't change
 unless safeguards are also required to eliminate White Collar crimes.

Yahoo Mail: Search, Organize, Conquer

Mark Lizcano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mark Lizcano Affiliation: Jun. 10, 2026 Mark Lizcano -

Unemployed- It makes a difference to me since we deserve the right to know what is happening and not have things hidden from the public until a later time.

Mark MacArthur — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mark MacArthur Affiliation: Jun. 10, 2026 Stockholders and potential stockholders are entitled to information in a timely manner. Six months is NOT timely, and I suspect you know that. Changing reporting cycles to six months introduces an unacceptable risk to stockholders and allows additional time to cover up fraud. Any savings is minimal and leaves stockholders, which are owners of the company, exposed.
Please do not allow this change to go forward no matter how intense the political pressure is.
Respectfully,
Mark MacArthur

Mark Neal — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mark Neal Affiliation: Jun. 10, 2026 Keep it Quarterly. We deserve to know how our investments are performing and what management's plans are to grow the business.

Sent from my iPhone

Mark Perew — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mark Perew Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
As an average person who primarily invests for retirement purposes, I support eliminating the quarterly reporting requirement. This requirement creates perverse incentives that focus on short-term gains rather than long term growth. My portfolio needs long-term stability, not short-term boosts that can be lost by missing analyst estimates by small amounts.

Previous experience from the UK shows that removing the quarterly requirement doesn't create the harms that some are fearing.

Yes, there will be misses if the reporting changes. There are misses today. We cannot allow the bad cases to force us into bad regulations.

Mark Vaughn — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mark Vaughn Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission

STOP!!!
Let the free market do what it does..
It's not BROKEN..
BREAKING 50.000 is proof of this..
These same public companies have
already destroyed our pensions...

Mark Wallis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mark Wallis Affiliation: Jun. 10, 2026 Date: June 9, 2026
From: Mark D. Wallis, retired and living on Social Security, a small pension supplemented by my investments.

I understand that you are considering a new rule allowing companies to “voluntarily” change their financial reporting requirement from quarterly to semiannually. I think that is a horrible idea and I hope you’ll vote it down.

If corporate executives would always make good decisions and the world leaders always made sound economic policy moves and every one communicated honestly how things were going, maybe that could work. BUT in the real world, the economy and the actions of world leaders can be disruptive to the point of threatening weaker companies’ viability as we have witnessed since April, 2025. And in the 2008, we saw how relaxed financial rules allowed corporate executives to make risky moves, to the detriment of their customers, shareholders and taxpayers who ended up bailing them out.

Insider trading is also a problem, especially affecting smaller investors who get the information on the news. Broadening the period between mandatory reporting will allow problems to fester get bigger while insiders are potentially bailing themselves out and leaving small investors like me holding the bag!

Yes, most of us are diversified to a degree, but a large hit to the market can expose and amplify the effects of bad timing or bad decisions by corporate executives that in normal times would hardly be noticed. But even with quarterly reporting, we’ve seen how huge companies can fail. Even if they get bailed out, that’s our tax dollars paying for the bailout. So our investments lose value, and we pay higher taxes.

You may think that most small investors don’t read or understand those reports anyway and you’d be right! But we do pay attention to the talking head experts and they need to see the information to tell us about it.

And this won’t be limited to a few large corporations, smaller companies will likely follow suit, so it will affect the all the exchanges.

As a financial advisor once told me…”There comes a time when your concern about the return OF your money outweighs the potential return ON your money.”

If this goes through, I will have to start pulling out of the market and I would expect many other people will also as word spreads. This is a tipping point for me, where the risk of losing most, if not all, of my savings becomes greater than the potential gain I could earn if my investments do well.

Thank you for considering my views and concerns.

Mark D. Wallis
Lafayette, LA

Marlaje — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Marlaje Affiliation: Jun. 10, 2026 During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. Correlation isn't destiny, but it is a warning written in the record.

Please continue with quarterly reports.

Sent from my iPhone

Marlene Snodgrass — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marlene Snodgrass Affiliation: Jun. 10, 2026 Transparency is critical to keep corporations honest!!

Marlene Snodgrass
Retired IRS Global Team Manager.

Marlene Barnett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marlene Barnett Affiliation: Jun. 10, 2026 Keep the quarterly reports coming--- its the only way we mere mortals can keep an eye on our investments---Thank you!

Marlene Barnett, retiree

Yahoo Mail: Search, Organize, Conquer

Marsha J Holbert — Jun 10, 2026
Subject: File No. S7-2026-15 From: Marsha J Holbert I am respectfully requesting that the SEC 'KEEP IT QUARTERLY'! Too much information is already being kept, misinterpreted or flat out squashed from the American people by the current administration!

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marshan sam — Jun 10, 2026
Subject: S7-2026-15 Comment From: marshan sam Affiliation: Jun. 10, 2026 The reasons for quarterly reports still remain relevant, this would allow more manipulation of the market , how is that ok .

Sent from my iPhone

Martha Blackwell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Martha Blackwell Affiliation: Jun. 10, 2026 The public is entitled to know the financial status of publicly traded corporations. Even quarterly reports are out of date when they are published, so biannual would be less informative. The only people who will be

successful are those with insider information.

Marti Kaplan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marti Kaplan Affiliation: Jun. 10, 2026 Martha Kaplan
Keep the quarterly reports, please.

Marti Kaplan
480.818.8457

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martin zingler — Jun 10, 2026
Subject: S7-2026-15 Comment From: martin zingler Affiliation: Jun. 10, 2026 This would would just be another gift to the wealthy!

Sent from my iPhone

Marty Monks — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Marty Monks Affiliation: Jun. 10, 2026 Quarterly reporting has made a level field individual investors who are trying to create generational wealth got next generation.

MartyandKim Kim — Jun 10, 2026
Subject: S7-2026-15 Comment From: MartyandKim Kim Affiliation: Jun. 10, 2026 For the issue of quarterly reports, I believe it needed for transparency, and investor confidence.

Rev. Martin A. Kim

Mary Stephens — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Stephens Affiliation: Jun. 10, 2026 Keep the reports available as they are for everyone to have access to this vital information.

Mary Stephens
Retired Administrative Assistant
West Manatee Fire District

Sent from my Galaxy

Mary Albamonte — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mary Albamonte Affiliation: Jun. 10, 2026 Just say no to this very bad idea. Who is benefitting? If not the middle class average investor, then it should be voted down.

Mary Ann Meyerhoff — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Ann Meyerhoff Affiliation: Jun. 10, 2026 In era of powerful computers and AI quarterly data reporting is simplified.
Shareholders have a right to timely data. Why not access to daily or weekly for owners and quarterly for the market?

Sent from my iPhone

Mary Ann Porter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Ann Porter Affiliation: Jun. 10, 2026 I am a retired Nurse Practitioner/nurse midwife. I loved my job helping woman and their families. I worked hard for my money and my retirement funds. They belong to NO ONE but me. Without quarterly reports I fear my money will eventually be confiscated by the current regime as they have already stated this is their plan. The American people need your protection of our saved money. PLEASE

Thank you for addressing this important issue
Mary Ann Porter

Mary Bogdanovich — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mary Bogdanovich Affiliation: Jun. 10, 2026 The investing public relies on quarterly reports and disclosures in making investing decisions. The Security and Exchange Commission should not remove vital information from investors but demand vital disclosures on a quarterly basis.

Mary Cantlin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Cantlin Affiliation: Jun. 10, 2026 I have been actively involved in the stock market for the last 30 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPad

Mary Cissel — Jun 10, 2026

Subject: S7-2026-15 Comment From: Mary Cissel Affiliation: Jun. 10, 2026 Mary Cissel Adjunct faculty
This matters because it will allow more fraud within corporations and allow the rich to get richer ... and rhe small investors to again be left in the dark. No reason for companies NOT TO SHOW THEIR BOOKS.. if they are doing everything legally all should be OPEN TO VIEW .. without oversight those who takw advantage and break laws will continue and will be more difficult to catch them at it...

Mary Curry — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mary Curry Affiliation: Jun. 10, 2026 Keep Quarterly Reports .

Sent from my iPhone

Mary Ellen Bogert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Ellen Bogert Affiliation: Jun. 10, 2026 I want quartly reports. I have little trust in our system.

Mary Fraser — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Fraser Affiliation: Jun. 10, 2026 Allowing companies to hide their financials for 6 months is a shell game. It will eliminate trust in our corporations and their accounting firms, not to mention their stocks.

Sent from my iPhone

Mary Husman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Husman Affiliation: Jun. 10, 2026 Keep the active quarterly reports in place. Citizens need the information & our country needs informed citizens!

Sent from my iPhone

Mary Jean Hrbacek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Jean Hrbacek Affiliation: Jun. 10, 2026 Too little info in 6 months. Quarterly is a better pulse for investors. Gives management more wiggle room. It's not too hard for businesses.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Mary Jo Holder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Jo Holder Affiliation: Jun. 10, 2026 I say NO to cutting anything. Don't mess with a good thing!

Mary Lawlor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Lawlor Affiliation: Jun. 10, 2026 Please keep publicly traded companies honest , maintain quarterly reporting . No more cooked books and the rich getting richer .

Sent from my iPhone

Mary Lynn Thomason — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Lynn Thomason Affiliation: Jun. 10, 2026 As an individual investor in the stock market along with my 401K, IRA, ROTH, etc. plus a financial planner actively managing some of my investments, I feel it is crucial to be notified quarterly of the ups AND downs of all of these accounts. Six months is too long of a period to not know whether you should sell or perhaps invest more in the stocks/mutual funds that you own. The public has entrusted their personal funds in these companies who are using our money to run their companies. An investor is entitled to know what's going on. With fraud and deceptions prevalent these days, caution is required. Do NOT change the quarterly financial reporting to twice a year. Please honor the request of the investors. Mary Lynn Thomason located in Georgia

Sent from my iPhone

Mary McGloin — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mary McGloin Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
No. Do better.

Mary Pustay — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Pustay Affiliation: Jun. 10, 2026 Stop with this change it only creates more doubt about what is going on behind the scenes.

Thank you for your attention to this matter. MCP

Mary Rarogiewicz — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Mary Rarogiewicz Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I worked in the public sector for 7 years and am fully aware of quarterly reporting as it kept us as employees accountable to our shareholders and customers. Now that I am retired I enjoy seeing my portfolio grow based on real-time reporting. Please do not change to annual reporting- it will remove

accountability and let things "slide". What's measured is what gets done. Thank you.

Mary Rosner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Rosner Affiliation: Jun. 10, 2026 I want to know 4 times a year what my retirement/IRA accounts are doing. They are not large amounts, so any change is significant, and 6 months is too long in between.

Mary Rosner, retired.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Mary Scanlon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Scanlon Affiliation: Jun. 10, 2026 I strongly oppose this measure. Brokerages, savings and annuities, bonds, etc., could disappear in that amount of time. I support monthly reporting. It'll keep lots of folks out of trouble. Please vote NO. Thank you.

Get Outlook for Android

Mary Taylor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Taylor Affiliation: Jun. 10, 2026 Transparency is crucial when financially planning for retirement. My money - my future. I need to be able to make informed decisions.

Mary Katherine Taylor - retired working parttime

Sent from my iPhone

Mary Vankat — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Vankat Affiliation: Jun. 10, 2026 My name is Mary and I'm a retiree.

Quarterly reporting needs to be retained.

Investors need standardized data to compare competing companies. A mixed market of quarterly and semiannual filers makes comparative analysis much harder. Larger gaps in reporting provide opportunity for information leakage, which favors institutional investors who have alternative data streams over retail investors. Extending the time between periodic disclosures tightens insider trading windows and increases the exposure of corporate boards and insiders to liability for material omissions.

Mary Vodvarka — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Vodvarka Affiliation: Jun. 10, 2026 Keep reporting!!! We have a right to know.

Mary Wade — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Wade Affiliation: Jun. 10, 2026 I want to see the reports quarterly at a minimum. Do not keep information from us!

Thank you.
Mary Wade
P. O. Box 5
Greenport, NY. 11944

Mary Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mary Williams Affiliation: Jun. 10, 2026 Do Not Allow the SEC to do this. That what's wrong with the world now. Too much stealing by those in Corporate America. A dang shame. I am praying. Jesus is coming! Repent SEC!

Maryann Pringle — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maryann Pringle Affiliation: Jun. 10, 2026 Keep the quarterly report for Sec as it is. I am opposed to any changes to 6 month reporting.

Yahoo Mail: Search, Organize, Conquer

Maryann Tworek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maryann Tworek Affiliation: Jun. 10, 2026 From Maryann Tworek, former Managing Director at Charles Schwab Investment Management.

Reducing quarterly reporting to twice yearly will allow companies to hide their losses longer, enable managers to pretend they’re doing better than they are for 3 extra months, and result in a more volatile stock market that is bad for everyone except the illegal insider traders. With today’s computer systems, quarterly reporting isn’t a burden that’s worth the harm this proposed change will do.

MaryEllen Mayes — Jun 10, 2026
Subject: S7-2026-15 Comment From: MaryEllen Mayes Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

MaryEllen Streeter — Jun 10, 2026
Subject: S7-2026-15 Comment From: MaryEllen Streeter Affiliation: Jun. 10, 2026 Keep 6 month reporting! Stop stealing the “people’s” money to make billionaires richer!

Mary Ellen

Maryellen Vollet — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maryellen Vollet Affiliation: Jun. 10, 2026 Please keep the company's accountable. Quarterly reports.

Sent from my iPhone

Marylee Montano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Marylee Montano Affiliation: Jun. 10, 2026 Report immediately,don't let them wait/hide..

MaryLou Clarke — Jun 10, 2026
Subject: S7-2026-15 Comment From: MaryLou Clarke Affiliation: Jun. 10, 2026 This lack of clarity is not acceptable, investors need to be able to check the value of our investments on a more frequent basis than once every 6 months! Who would risk that kind of investment?
M. L. Clarke

Matt Harris — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Matt Harris Affiliation: Jun. 10, 2026 My name is Matt Harris, I'm a state engineer in South Jordan Utah.
Companies that are publicly traded have a duty to those of us that own shares to communicate his the company is performing. There is no reason to cut the information flow by half. I have a right to know how companies I invest in are doing on a regular basis. Quarterly is not a hardship for them.
Matt Harris
801-837-8773

Matt Honeycutt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Matt Honeycutt Affiliation: Jun. 10, 2026 Quaterly reporting works, dont change it.

Thank You,

Matthew

Matt McGuire — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Matt McGuire Affiliation: Jun. 10, 2026 Crooks. Not surprising SEC is favoring corporate investors, they get paid to do so. Anything to keep stealing from retail investors, right? Rot.

Matt Vandergrift — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Matt Vandergrift Affiliation: Jun. 10, 2026 People are hurting enough. Dont allow insiders any more leg up on the common folk. We are trying to survive. Please vote your conscience and not your wallet.

Matt Vandy — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Matt Vandy Affiliation: Jun. 10, 2026 People are hurting enough. Don't allow insiders any more leg up on the common folk then they already have. We are trying to survive and need our savings and investments for our children's college and retirement. Please vote your conscience and not your wallet.

Maureen Brett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maureen Brett Affiliation: Jun. 10, 2026 The SEC must continue quarterly reports to protect investors. SEC illegalities have been an almost routine issue for decades. Insider trading 2026? Supreme Court decision 2026?

Sent from my iPad

Maureen C. Allen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maureen C. Allen Affiliation: Jun. 10, 2026 Little by little...bit by bit...stealthy thieves of our freedoms make off with our chance to get ahead or even prosper. If Big Business is allowed to keep their financials secret for six months instead of reporting quarterly as they must now--how can you make sensible investment decisions? You can't! Let the SEC know business cannot get away with this.

Maureen Allen

Maureen Nee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Maureen Nee Affiliation: Jun. 10, 2026 I request that quarterly reporting continue - I am a retiree and need more information not less! Why the sudden change? It would not be of benefit to me, so one has to ask - who would benefit?

Sent from my iPhone

Max C — Jun 10, 2026
Subject: S7-2026-15 Comment From: Max C Affiliation: Jun. 10, 2026 More openness means more accountability. Honesty is the backbone of a healthy society.

Max Triola — Jun 10, 2026
Subject: S7-2026-15 Comment From: Max Triola Affiliation: Jun. 10, 2026 In this digitized and automated present there is no valid excuse for reducing the reporting requirements to twice a year from 4 times a year. Allowing firms to delay reporting losses, especially due to incompetence or insider malfeasance makes no sense at all. I particularly want printed status reports because once they're printed, they cannot be digitally altered. - M Triola, Crim Intel Analyst / Computer Systems Analyst (retired) / Small Investor

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Maximilian Vargas — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Maximilian Vargas Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Don't allow companies to delay or withhold information from the market. It is the bedrock of a free market. Maintain quarterly reporting.

Maysa Lutin — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Maysa Lutin Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

The U.S. Securities and Exchange Commission (SEC)’s proposed rule would blindfold retail investors and make insider trading rampant without consequence. The current administration is already taking advantage of the lack of consequences. Quarterly disclosures help us make informed decisions. The SEC shouldn’t take vital information away from us.

MD R.J.Ball — Jun 10, 2026
Subject: S7-2026-15 Comment From: MD R.J.Ball Affiliation: Jun. 10, 2026 Stop trying to enrich the rich. Pick up a history book and see why is contributed to a recession and poverty! R.J.Ball, MD

Yahoo Mail: Search, Organize, Conquer

Megan Emmer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Megan Emmer Affiliation: Jun. 10, 2026 Megan Emmer, housekeeper. Please don't change the earnings reporting time. I don't need more to worry about with my 401k. Please don't erode my protection, I can't compete with Wall Street billionaires.

Megann Lesnick — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Megann Lesnick Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Don't allow companies to hide information if they're a public trading company/corporation. Normal people ineed the privilege of having just as much information on stocks and the company before buying as insiders do to make informed decisions.

Mel Lin — Jun 10, 2026
Subject: File No. S7-2026-15 From: Mel Lin Information and money move fast in today's technology, and our government is trying to slow down communication? That can only read as deceitful at best and most certainly damaging for public interests. Do better, require reporting MORE frequently

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Melanie Green — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melanie Green Affiliation: Jun. 10, 2026 Keep this reports quartet

Regards. Melanie Green

Sent from my iPhone

Melinda Yeary — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melinda Yeary Affiliation: Jun. 10, 2026 Melinda Yeary
Owner of a Homecare Company and owner of a Real Estate Group
The public needs insight into their investments these quarterly reports are important and should be provided.

Thank you

Melinda Yeary

Compass Colorado
*23 Year Licensed Realtor/ Broker Associate
1900 W 32nd Avenue, 2nd Floor Denver, 80211
Cell/Text : 720-291-5200
Multi-year 5-Star Professional -Award Winning Realtor
Melinda.yeary@compass.com

Melissa Gittens — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Gittens Affiliation: Jun. 10, 2026 Absolutely not twice

a year reporting on investments!! I want at a minimum quarterly reporting on my money. Its MINE! I have a right to know how my earnings are performing!!

Tired of our government not listening to us!

Melissa Gittens

Melissa Hernandez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Hernandez Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Melissa/Missy

Melissa Lutz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Lutz Affiliation: Jun. 10, 2026 Hello,
I am a retired teacher in NY State, and am concerned about the proposed rule that would allow companies to file semiannual reports instead of quarterly reports. I feel that I deserve to know how my investments are doing more than twice per year. I believe that this rule would create a situation in which insiders can capitalize on information that small investors like me would not learn about until weeks or months later. We would miss opportunities to make adjustments in our investments that provide much needed income and financial security for retirees like myself.
Thank you for considering my input.

Melissa Lutz

Melissa Lutz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Lutz Affiliation: Jun. 10, 2026 My name is Melissa Lutz. I am a retired teacher in NY State, and feel that I deserve to know how my investments are doing more than twice per year. I feel that this law would create a situation in which insiders can capitalize on information that small investors like me would not learn about until weeks or months later. Further, fluctuations in investments need to be monitored closely when those investments are a source of financial security for retirees. Thank you for considering my input.

Melissa Lutz

Melissa MacCrae — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa MacCrae Affiliation: Jun. 10, 2026 Such subterfuge and lack of integrity are unacceptable❣

Sent from my iPhone

Melissa Scott — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Scott Affiliation: Jun. 10, 2026 Not all of us who buy stocks are millionaires or well connected. We want to know what is occurring now not when it's too late to protect our savings.

Melissa smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa smith Affiliation: Jun. 10, 2026 Stop trying to control the people. We have the right to quarterly reporting I think it should be transparent for everyone then people can chose to invest or not invest up to them not the government.

Melissa Snow — Jun 10, 2026
Subject: S7-2026-15 Comment From: Melissa Snow Affiliation: Jun. 10, 2026 This proposal for reporting every six months does nothing beneficial. Nothing! Keep our standard reporting, our finance decisions depend on quarterly reporting.

Melody Downie-Dack — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Melody Downie-Dack Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Quarterly reporting of the financial results of public companies is essential for Americans with money in retirement accounts like myself. We need to have timely information about how comañunies with publicly traded stocks are doing. Quarterly reporting should be considered the bare minimum. Any lengthening of that time, even to six months, would limit the ability of American investors to understand the risks of certain stocks and indexes. I object strongly to eliminating of quarterly reporting or reducing the frequency of reporting. Public companies that benefit from public trading on the stock market should have high accountability and transparency. Particularly with the inviolability of Social Security, people depend on their retirement accounts that involve stock trading.

Memorandum from the Division of Corporation Finance and Office of the Chief Accountant regarding a June 10, 2026 meeting with Representatives of the Financial Executives International Committee on Corporate Reporting — Jun 10, 2026
MEMORANDUM
To: File No. S7-2026-15
From: Division of Corporation Finance and Office of the Chief Accountant
Re: Meeting with Financial Executives International Committee on Corporate Reporting
Date: June 10, 2026
On June 10, 2026, staff from the Division of Corporation Finance (Heather Rosenberger, Ted Yu, Michael Arnold, and Sarah Lowe) and Office of the Chief Accountant (Sheri York) met with representatives of Financial Executives International Committee on Corporate Reporting (John White, Dan Murdock, Brent Woodford, Chris Hatto, David Fabricant, Aaron

Anderson, and Mat Watson) to discuss, among other things, the proposed rulemaking Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15).

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mercedes mata — Jun 10, 2026
Subject: S7-2026-15 Comment From: mercedes mata Affiliation: Jun. 10, 2026 i'm a mother of a 7 year old two time cancer survivor and hiding my money is illegal and. how would you feel if you were me? Stop supporting criminals and support the people who pay for everything like the taxpayers and middle class…

The government keeps taking things away from us. Stop the bleeding and stand up for us.

Thank You
Mercedes Mata

Sent from my iPhone

Merriebeth Russ — Jun 10, 2026
Subject: S7-2026-15 Comment From: Merriebeth Russ Affiliation: Jun. 10, 2026 Please keep the quarterly reporting requirements. A lot can change in a month and even moreso in 6 months! Investors deserve to have up to date information when our retirement investments are at stake. Keeping the shorter term of reporting makes fraud and errors less likely and easier to spot. There is NO benefit to investors in this - savings to the companies isn't even that significant. They still have to do their books and reports and update their boards. In my opinion, the only people benefiting from this are the companies. We investors will bear the cost of worse/less information - the people whose 401(k), IRA, retirement funds, etc hold that stock.
Safeguard the information transparency and keep the quarterly report requirements.

Merriebeth Russ
Merrill, WI

Michael — Jun 10, 2026
Subject: File No. S7-2026-15 From: Michael The only people who think this is a good idea arecthe rapists and pedophiles who support Trump.

Michael Roby II — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Roby II Affiliation: Jun. 10, 2026 Mike Roby, IL, IT technician; transparency is the bedrock of a functional society and stifling reasonable oversight for a shorter viewing window shoots yourself in the foot by overall destabilizing society. Please don't.

Michael Roby II

Michael - Diana Ropele — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael - Diana Ropele Affiliation: Jun. 10, 2026 Please DO NOT allow the proposed changes to the required reporting for the stock exchange. We rely solely on this income to pay for medical insurance and additional medical costs and it helps us determine what discretionary spending is allowable without losing money without penalty for tax debt and our earrings from the stock market. You must realize that the average persons in the USA have been burdened enough by this corrupt administration and this would further add insult and injury.

Sent from my iPhone

Michael Baccus-Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Baccus-Williams Affiliation: Jun. 10, 2026 If the SEC conducted business as a fiduciary, could they make this proposal and still meet the standards they are obligated to uphold on behalf of the best financial interest of the customer/investor?

Sent from my iPhone

Michael Blanton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Blanton Affiliation: Jun. 10, 2026 My name is Michael Blanton, veteran, and electronic technician. Please for once do the right thing America. Stop servicing corps with your every action. Serve the people. Do not change this rule. Do not tilt the scales further in the direction of corporations. Lest you wish it broken.

Michael Buell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Buell Affiliation: Jun. 10, 2026 My future ability to pay my bills is dependent upon good financial decisions regarding my savings and investments. We need more honesty is corporate reporting, not less. I will pull out of the market if they are allowed to go six months without such reports.

Mike Buell

Michael Catalano — Jun 10, 2026
Subject: Change to Six Month Reporting From: Michael Catalano Affiliation: Jun. 10, 2026 Dear SEC,

As an individual investor, I object to the proposed change from quarterly to biannually reporting. This change is not justified.

The cost savings are minimal. The potential damage in increased fraud and lack of information to small investors would likely be significantly larger than the savings.

This is a bad idea that should go away.

Sincerely,

Michael Catalano

Michael Cox — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Michael Cox Affiliation: Jun. 10, 2026 We don't need less frequent oversight we need *more*. And more detailed and likely to discourage any financial ****ery. Also, add a once every couple years a "pop audit" by a third-party with no financial ties. It *should* be done by the SEC, but I don't think they have the funding resources in their budget.

Michael H. Cox (Mike's Phone)

Michael Daniel — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Michael Daniel Affiliation: Jun. 10, 2026 No, I don't like it.

Michael Davidson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Davidson Affiliation: Jun. 10, 2026 This is a terrible idea for us. I'm sure it's great for the multinationals though
So I say NO NO NO NO NO NO NO NO NO NO NO NO NO NO NO NO and NOOOOO

Michael Eiseman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Eiseman Affiliation: Jun. 10, 2026 michael eiseman union worker. we need to keep quartly and not move to six months bc this country is allready full of crooks and scammers people trying to better themselves off the backs of others. this change would allow them to do that even more easily and should not happen. please do what's right for the people not the company

Michael

Michael Gonzalez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Gonzalez Affiliation: Jun. 10, 2026 Protect retail investors!!! Stop insider trading. Be transparent. Crystal clear.

Michael Gonzalez MD
Miami Fl

https://keepitquarterly.org/?utm_source=facebook&utm_medium=paid&utm_campaign=keep_quarterly&fbclid=IwZXh0bgNhZW0BMABhZGlkAas4OcgED3tzcnRjBmFwcF9pZAo2NjI4NTY4Mzc5AAEefSHj1KHyyuQa8EzG_bfueF9ciftW3jXuFPGIGbbo6qZvCAitPRYnmqogIAI_aem_HmD4UA3TDQUT-habZ-Nr2g&utm_id=120251587830430747&utm_content=120251635794970747&utm_term=120251587830440747#

Michael González Ramos MD, FACS

Michael Lawlor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Lawlor Affiliation: Jun. 10, 2026 Full transparency is essential to our rights as individuals. Do not cave in to corporate interests over individual freedom.

Sent from my iPhone

Michael Michnya — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Michnya Affiliation: Jun. 10, 2026 I don't trust car salesmen, politicians, most lawyers, bankers or Wall Street. I'm in favor of more transparency, not less. If it were up to me, we'd get MONTHLY statements from our investment brokers, like banks. Quarterly reporting is the bare minimum, especially since we can opt for digital reports via email. I will be sending a copy of this email to my congressional representatives.

Sincerely,
Michael A. Michnya, MEd, LPC, FCH
PO Box 424
Somers Point, NJ 08244

Michael Murrell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Murrell Affiliation: Jun. 10, 2026 We will have quarterly reporting.

Michael Olijar — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Michael Olijar Affiliation: Jun. 10, 2026 Do not change the present system of quarterly earning reports!

Thanks,

Michael Olijar

Sent from my T-Mobile 5G Device
Get Outlook for Android

Michael Philippi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Philippi Affiliation: Jun. 10, 2026 This is a terrible idea. It will destroy public confidence is American Businesses and lead to rampant fraudulent behavior. Stop this insanity now and do not pass this legislation.

Michael Price — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michael Price Affiliation: Jun. 10, 2026 Quarterly reports are essential in tracking progress against planning. In today's volatile markets 6 months is too long a gap to edit for adjustment.

Sent from my iPhone

Michele Pasko — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michele Pasko Affiliation: Jun. 10, 2026 I'm a communications professional and am currently working at a food shelf in an "affluent" suburb where I daily witness the direct effects of the corruption and insider trading going on in this country - particularly among the rich elite and all members of the federal administration. It must stop. The SEC must not go backwards. Transparency is paramount. Do NOT lengthen the reporting window to six months. - Michele Pasko

Michele Pasko
952-769-6924

Michele Rinka — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michele Rinka Affiliation: Jun. 10, 2026 I am currently revising my entire life strategy and starting from scratch on my portfolio. I am 82 years old. I don't have 6 month time periods in my life anymore. Even 3 months is a stretch. SAY "NO" TO THIS PROPOSAL.

Michelle Curtin — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Michelle Curtin Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
We need improved transparency and protections for consumers. Support citizens and consumers over big businesses like Amazon.

Michelle Davis — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michelle Davis Affiliation: Jun. 10, 2026 Unless and until congress and the president are prohibited from trading this is a grotesque widening of the income gap at the expense of the middle class.

Michelle Taylor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Michelle Taylor Affiliation: Jun. 10, 2026 I want to keep knowing what my account is doing quarterly.

Don't be jerks and restrict the current policy.

MICKIE APPLEBAUM — Jun 10, 2026
Subject: Comment on S7-2026-15 From: MICKIE APPLEBAUM Affiliation: Jun. 10, 2026 I'm a retired longtime top rated equity analyst from Salomon Brothers. While there may be a handful of high quality companies that could benefit from this change, a combination of reducing regulations on equity analyst conflicts as well as reducing reporting and other requirements will be a disaster for capital markets efficiency.

Mickie Applebaum

Mike Lucas — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Lucas Affiliation: Jun. 10, 2026 Please, for the little investor like me, Mike Lucas, more timely information is better. Keep corporate reporting monthly. The corporations have enough advantages already.

Mike & Laurie Hannan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike & Laurie Hannan Affiliation: Jun. 10, 2026 I am a retired educator and economiat with much of my retirement income from my investments. It is important to me to be able to understand company performance on a quarterly basis, at a minimum, in order to make decisions regarding my financial security. Please keep company reporting quarterly, rather than semi annually. Having less frequent reporting allows for greater potential for poor performance and fraud to be hidden from investors.

Michael Hannan, Economist.

Mike and Tyne — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike and Tyne Affiliation: Jun. 10, 2026 As a private investor without the inside info our representatives seem to have, it's only fair I get at least a quarterly view to keep my retirement savings strong. Don't keep me in the dark for six months!

Christine Turner

Mike Berkey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Berkey Affiliation: Jun. 10, 2026 Michael Berkey - Infrastructure Engineer

Timely disclosure is fundamental to market health. Less regular information would be detrimental to the interests of the investor. Reducing the frequency of filings is the opposite direction that the commission should be moving. In the digital age, it would make more sense to accelerate data access to realtime or near realtime. There exists an information disparity between institutional insiders and the general investing public that currently exists regarding a businesses health and future opportunities that would be exacerbated by reducing the frequency of filings. An example would be how the returns of portfolios held by members of Congress outperform the largest hedge funds that have dedicated huge resources to gathering operational information and analysis. I urge the commission to enhance reporting requirements by requiring listed companies to provide a subset of the metrics currently found in quarterly reports on a daily basis. The size of the company could be used to set a floor determining which must provide the daily data sets. All medium to large companies operate using realtime data, and exposing many of their financial metrics daily would require little more than exposing an API. I urge the commission to keep the standard quarterly filing requirements and move to accelerate information availability to improve market function.

Sincerely
Michael Berkey

Mike Sonnichsen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Sonnichsen Affiliation: Jun. 10, 2026 Please do not do this; every time oversight is lessened (and even when on reasonably high alert) some unscrupulous finance bro or bros will find ways to enrich themselves at the expense of the common person with a 401k. To permit longer periods of non-reporting is utterly irresponsible toward stakeholders.

Mike Swyter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Swyter Affiliation: Jun. 10, 2026 The idea that changing reporting requirements to a period of 6 months will in any way protect investors or the market in general is stupid. Quarterly reporting is a necessary function and a good compromise protecting shareholders and not particularly burdensome to companies. I've invested for 35 years and seen both the good and bad of markets. Extending the period of needed reporting is a dangerous and poorly thought out proposal.

Mike Walter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Walter Affiliation: Jun. 10, 2026 Replacing quarterly reporting with semi-annual reporting will permit more time for business fraud (yes, it DOES happen!) before it is discovered. The market response to such fraud will increase market volatility. This action

does NOTHING to help little investors and retirement accounts. REPRESENT *YOUR* CONSTITUENTS, NOT BIG, WEALTHY BUSINESSES!

Michael R. Walter, retired,
and relying on my IRRA, IRAs, and Annuities to survive. I don't need an even more volatile market.

Get Outlook for Android

Mike Walter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Walter Affiliation: Jun. 10, 2026 Replacing quarterly reporting with semi-annual teporting will permit more time for business fraud (yes, it DOES happen!) before it is discovered, and the market response to such fraud will increase market volatility. This action does NOTHING to help little investors and retirement accounts. REPRESENT *YOUR* CONSTITUENTS, NOT BIG, WEALTHY BUSINESSES!

Michael R. Walter, retired,
and relying on my IRRA, IRAs, and Annuities to survive. I don't need an even more volatile market.

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Mike Waterman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Waterman Affiliation: Jun. 10, 2026 Keep the quarterly.

Mike Will — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mike Will Affiliation: Jun. 10, 2026 MORE SHELLS LESS GAME!

Mike Yurek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mike Yurek Affiliation: Jun. 10, 2026 Stop investing firms from charging so much when you want to withdraw your hard earned money.

Mindi Montoro — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mindi Montoro Affiliation: Jun. 10, 2026 Impossible to make investment on a timely manner. Melinda Montoro
Resource Coordinator

Sent from my iPhone

Mindwell Egeland — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Mindwell Egeland Affiliation: Jun. 10, 2026 Hi
I am an investor who relies on my money for survival including paying health insurance and buying food. I see how important it is to have quarterly reports. It is wrong to reduce the public reporting to just twice a year. 99% of us are not billionaires. We need to watch the few dollars we have invested very carefully. Returning to the 1950s will cost us our ability to act on changes in the markets and save our investments when needed.

Mindwell Egeland

Miriam Nisenbaum — Jun 10, 2026
Subject: S7-2026-15 Comment From: Miriam Nisenbaum Affiliation: Jun. 10, 2026 Do not allow companies to hide their financials for 6 months. This will adversely affect individual who invest in businesses and ultimately encourage fraud.

Miriam Nisenbaum, Principal Consultant and Small Business Owner

Sent from my iPhone

MJesse Ynclan — Jun 10, 2026
Subject: S7-2026-15 Comment From: MJesse Ynclan Affiliation: Jun. 10, 2026 I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Mk Sharp — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mk Sharp Affiliation: Jun. 10, 2026 For us the stock holders we need to know how a company that we have invested in is doing on a quarterly basis.

Mklfj20 — Jun 10, 2026
Subject: S7-2026-15 Comment From: Mklfj20 Affiliation: Jun. 10, 2026 Please stay with the Quarterly reporting periods. I am retired from public service (Office of Inspector General, Palm Beach County, FL) and need to be able to follow along on my investments.
Michael Kennedy

Morgan Hawkins — Jun 10, 2026

Subject: S7-2026-15 Comment From: Morgan Hawkins Affiliation: Jun. 10, 2026 Even independent contractors have to file quarterly estimates of their income. Why shouldn't billion dollar corporations being trusted with individuals' hard earned money have to be transparent with their financial outlook? Quarterly reporting should be required!

Morgan Hawkins (pronouns: she/her/hers)

morganhawkinspgh@gmail.com

Ms List-it — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ms List-it Affiliation: Jun. 10, 2026 I am a lower middle class American who has been working since age 14. 42 years I have worked and I had only just begun to do better than just scrape by. I'm proud of the money I have saved for retirement, but I am fearful that this administration is so focused on helping the grifters grift, that when it finally becomes time for me to retire there will be nothing left of what I've built for myself. It isn't much but it is MINE and I don't want lax regulation to allow for what I've worked for to be lost to greedy insiders and thieves. This proposal has no up side to anyone but those who are already wealthy or who are in a position to benefit from insider trading. Stop wrecking the little bit that millions of Americans have scraped together so that the rich can become richer.

Sherri Smith
Pennsylvania

Mustafa — Jun 10, 2026
Subject: S7-2026-15 Comment from Mustafa Hussain Data Systems Specialist Opposing SEC Proposal to Cut Quarterly Reports to Semiannual From: Mustafa Affiliation: Jun. 10, 2026 To Whom it May Concern:

My name is Mustafa Hussain, a data systems specialist at a nonprofit. Requiring public companies to report only semi-annually would meaningfully reduce transparency and increase information asymmetry that disadvantages long-term, ordinary investors like me who rely on timely, public financial disclosures to make fair investment decisions in index funds. Less frequent reporting would widen the window for insiders and sophisticated traders to act on material, nonpublic information before the market is fully informed, making it harder for passive investors to capture fair market returns and potentially delaying my retirement timeline. As someone without access to privileged information and who depends on predictable, transparent markets for retirement planning, I urge regulators to require continued quarterly reporting to protect equitable markets for everyday investors.

Sincerely,
Mustafa Hussain

N Virginia Woolridge — Jun 10, 2026

Subject: S7-2026-15 Comment From: N Virginia Woolridge Affiliation: Jun. 10, 2026 Financial corruption is tearing our country apart. Do your job.

Sent from my iPhone

Nakos Family — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nakos Family Affiliation: Jun. 10, 2026 To whom it may concern,

In this age of fraud, which seems to be exposed on a very frequent basis especially in social programs where we have some visibility. How does reducing the transparency of publicly traded corporations reduce the likelihood of fraud? This seems a foolish decision on it's face. Why not streamline the reporting and do it more frequently not less. This is the age of computers you know. AI even, if it's good enough for the government and social security, why not for corporate America too? You aren't assuming less corruption in corporate America are you? I think corruption is in the hearts of some humans, and if humans are involved, corruption will be too. What protects us is transparency and information. Don't reduce that, increase it.

Thank you for your attention on this matter.
Jim Nakos

Nancy Bannerman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Bannerman Affiliation: Jun. 10, 2026 Keep the quarterly reports- we need them.

Sent from my iPhone

Nancy Batchelor — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Batchelor Affiliation: Jun. 10, 2026 Keep reporting!!! No more underhanded behavior!!! You should want to distribute the report!!!!!
Do your job properly!!!

Sent from my iPhone

Nancy Beaman — Jun 10, 2026
Subject: S7-2026-15 From: Nancy Beaman Affiliation: Jun. 10, 2026 Reporting is essential for transparency.
Maintain reporting as it is or with more frequent reporting.

Sent from my iPhone

Nancy Boilard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Boilard Affiliation: Commercial Insurance WC Underwriter and Retrospective Analyst, Retired Jun. 10, 2026 To whom it may concern,

Please continue to require all companies to report their financial statements on a quarterly basis. Your commission was created to provide oversight for corporations, some of whom may otherwise not have employees' and investors' interests in mind and would have no trouble flaunting laws. Your commission is toeing the line to hold all companies accountable to the law.

As a retiree, I rely on investments for my income. The social security safety net to which I contributed for 53 years may not exist in the near future. Keeping corporations accountable by reporting quarterly and providing your oversight plays an important role in ensuring the country's and any global companies which operate in the US abide by the laws.

Lastly, I used SEC reports extensively in my work while preparing regulatory filings for insurance purposes. I appreciated having necessary merger and acquisitions information available through the filings I retrieved from your website. I needed this information to prepare and submit necessary regulatory filings for insurance filings. Even information such as FEINs, percentage of holdings, and dates of acquisitions were instrumental for me. Oftentimes that information was lacking from application submissions we received to produce the necessary Workers Compensation regulatory filings for compliance.

Please don't minimize and dilute your role in keeping companies accountable. Please do not allow companies to only report on a semiannual basis. Please keep the quarterly reporting requirements.

I appreciate your time.
Nancy Boilard
Commercial Insurance WC Underwriter and Retrospective Analyst, Retired

Sent from my iPhone

Nancy Everitt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Everitt Affiliation: Jun. 10, 2026 Do NOT make a change to quarterly reporting. In this time when transparency is ever more important, we need MORE information, not less. And we definitely don't need companies hiding their behavior for 6 months at a time. We deserve to know what is happening!

Nancy Everitt
Fort Myers FL
everitnm@hotmail.com

Nancy Fahey — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Nancy Fahey Affiliation: Jun. 10, 2026 Do not roll back the

protection in place for securities reporting, keep them quarterly. Nancy Fahey, Virginia

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Nancy Graham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Graham Affiliation: Jun. 10, 2026 Please stop this attempt to destroy regular citizens' financial security! The corruption that permeates our government must be stopped, and the proposal to delay providing information so that insiders can benefit by cheating others is abysmal. We rely on our savings to maintain our lives and cannot sustain paying billed, etc if we are cheated and lose savings. This corruption has to stop!

Nancy Graham

Sent from my iPhone

Nancy Hilbrecht — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Hilbrecht Affiliation: Jun. 10, 2026 Quarterly works fine just leave it alone. Paul Hilbrecht

Get Outlook for Android

Nancy Holliday — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Nancy Holliday Affiliation: Jun. 10, 2026 They will likely reduce social security. Now you want to gut our other savings? This is unconscionable!

Do not do this!!

Sincerely,
Nancy Holliday

NANCY J HOUTS — Jun 10, 2026
Subject: S7-2026-15 Comment From: NANCY J HOUTS Affiliation: Jun. 10, 2026 This should be illegal. Do not enact this crap!

Sent from AT&T Yahoo Mail on Android

Nancy Landry — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Landry Affiliation: Jun. 10, 2026 I spent my career in the accounting arena. I think this is only a good idea for the brokers and brokerage houses.

Sent from my iPhone

Nancy Najarian — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Najarian Affiliation: Jun. 10, 2026 It’s my money so I should have this information.

Sent from my iPhone
Nancy Najarian

Nancy Najarian — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Najarian Affiliation: Jun. 10, 2026 Protect Americans investors.

Sent from my iPhone
Nancy Najarian

Nancy Pattison — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Pattison Affiliation: Jun. 10, 2026 Please keep the current practice of issuing quarterly reports. In this rapidly changing world and the profound corruption of the current administration, I'd even advocate for monthly reports.

Nancy Schneider — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Schneider Affiliation: Jun. 10, 2026 This is great for business not good for the rest of us

Nancy Schneider

Nancy Stock — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Stock Affiliation: Jun. 10, 2026 Keep public companies Quarterly reporting. The savings for them is minimal while the investor takes the risk! I cannot risk my retirement investments!

Nancy Stock, 1055 County Rt. 32, Malden Bridge, NY 12125
Retired.

Nancy Wavra Retired — Jun 10, 2026
Subject: File No. S7-2026-15 From: Nancy Wavra Don't rip us off

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Nancy Woods — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nancy Woods Affiliation: Jun. 10, 2026 My name is Nancy Woods. I am a retired teacher. Quarterly reports are essential for my financial planner and myself to make plans for our financial security.

Sent from my iPhone

Nathan Nemec — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nathan Nemec Affiliation: Jun. 10, 2026 Keep it the way it is please. Why are we even letting GREED creep in further?

Sent from my iPhone

Neal Ketchman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Neal Ketchman Affiliation: Jun. 10, 2026 Quarterly reports are necessary

Sent from my iPhone

Neil Sato — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Neil Sato Affiliation: Jun. 10, 2026 Neil Sato, Senior AI Consultant, Seattle, Washington. Retail investor, technology evangelist and 2008 meltdown survivor.

I do not support the decision for the SEC to switch off of Quarterly reporting requirements. If anything they should require bi-monthly reporting. Transparency aids me in my evaluation of investments, trends, and understanding which companies are reputable, profitable and making sound business decisions.

I unequivocally disagree with switching to bi-annual reporting. In the age of AI, technology and the most advanced and superior economy in the world, you want to be more vigilant and aware of what is going on.

Doing away with quarterly reporting clearly shows the corruption and lack of oversight that has come from our current administration and risks any credibility we have in global markets.

Quarterly reporting holds companies to a standard of honesty and due diligence that is at the very least in the best interest of all mega corporations and lowly retail investors, globally. Taking away this requirement hides the truth from the market and gives slack to an already outdated system.

Given our current technology and advanced connections, companies should be able to provide up to the day reporting on all financial metrics. This is the power of AI and the power of the American

technology powerhouse that the world knows.

If you do this you signal weakness, corruption and a betrayal of trust in what has become the cornerstone of how the US dollar has become so strong: fearlessness and innovation. Market pressure produces the alphas, the top tier and best companies in the world. Giving this to companies will only lead to inaccurate reporting and a huge gap in our strength as a global super power economically.

Everything else up til now has been a joke. This administration is a joke. You want to make the American people and American companies the butt of every insult and denigration you can possibly find.

If you have any shred of pride or honor, require even more reporting, not less. Give companies no excuse but to perform better. Give American workers confidence that you wont just bend the knee to a tyrant who has no idea how economics or government works other than corruption.

- Sincerely,
A concerned citizen and 4th generation American.

Nelda Perry — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nelda Perry Affiliation: Jun. 10, 2026 When I invest my hard earned and saved money I expect full transparency in how it is invested and managed. My choice would be reporting every 60 days instead of 90 days. Six months is far too long for reporting. This may advantage the investment firms but does not provide investors with the information they need to manage their investments. Do Not make this change.

Sent from my iPad

Nelson Little — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nelson Little Affiliation: Jun. 10, 2026 PLEASE Do NOT change the current reporting requirements except to make them stronger - not weaker and less frequent! Keep quarterly financial reporting requirements in place.

Elizabeth N Little
Mt Pleasant, SC

Nicholas Altieri — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nicholas Altieri Affiliation: Jun. 10, 2026 Quarterly reporting should be maintained because it preserves market transparency, protects investors, and supports stable capital formation. Moving away from a quarterly cadence would reduce the frequency of reliable information in the markets and increase the risk of information gaps that can be exploited by insiders or create volatility. The processes are already in place to do this on its current timeline and should be maintained.

Nicholas Burns — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Burns Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Don’t Allow Public Companies To Hide Vital Information

Nicholas Hogan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nicholas Hogan Affiliation: Jun. 10, 2026 I have devoted my life to public service in the schools. Part of the deal with my society was that, while I wouldnever live large in retirement, that I might have a chance to live decently. Quarterly reporting allows, small investors, like me a modest chance for a modest return from investments made. This change only benefits the ultra wealthy, and continues the creation of the K – shaped economy, reallocating wealth upwards to those who do not need it. The millionaires and billionaires already have the first four slots on the inside track.Why is every move made by the SEC designed to destroy the American middle class? Vote against this measure.

Sent from my iPad

Nicholas Miller — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Nicholas Miller Affiliation: Jun. 10, 2026 Nick Miller, medical professional, North Dakota. Considering that retirement is becoming a harder and harder goal to achieve, with costs rising continuously over the last two decades, and the question of social security up in the air by 2040, it is competitive we protect employee's by requiring quarterly reports to remain the norm, protecting investors and retirement accounts from sudden negative changes hidden for 6 months. While this continuous to put pressure on companies to perform and report, it will allow financial managers to make the best decisions for their clients.

Nicholas Vogelsang — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Nicholas Vogelsang Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

It's imperative to keep this open high quality information for us to review to maintain some semblance of equality and opportunity

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Nick Scott — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nick Scott Affiliation: Jun. 10, 2026 As an investor since the 90’s, I find it troubling and wrong to not have quarterly reports. As a retired person, I rely heavily on these reports to shape my investment decisions. Please continue with quarterly reports!!

Sent from my Captain Kirk

Nicki — Jun 10, 2026

Subject: S7-2026-15 Comment From: Nicki Affiliation: Jun. 10, 2026 Absolutely not! Breeds fraud!

Yahoo Mail: Search, Organize, Conquer

Nicole Cunningham — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Nicole Cunningham Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Stop protecting corporations and start protecting We The People.

Nicole K — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nicole K Affiliation: Jun. 10, 2026 My name is Nicole Kaiser. I'm a executive recruiter for a large financial unit living in Tulsa, Oklahoma. I'm in the heartbeat of America and I can tell you that the last thing that large companies need is for more secrecy. I am utterly and completely against this proposal as it will harm everyday Americans further.

Thank you,

Nicole Kaiser (she/her)
Email: nicolek.87@gmail.com I Cell: +1 (602) 785-2917
Time Zone: US/Central I Connect: LinkedIn

Nicole Rodney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nicole Rodney Affiliation: Jun. 10, 2026 Please don’t drop quarterly reporting for public companies, as this would only add to the disparities in America, which suck. Thank you!

Nicole Rodney
Unemployed

Nikki Grimes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nikki Grimes Affiliation: Jun. 10, 2026 I do not want to change the reporting rules that would allow for six month reports vs. three month reports. Keeping track of investments is important.

Nikki Grimes
Youngsville NC

Nina Nobel — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Nina Nobel Affiliation: Jun. 10, 2026 Please keep the quarterly .
With more uncertainty the markets are more volute, and people money more at risk - especially seniors.

Sent from my iPhone

Nita Johns — Jun 10, 2026
Subject: S7-2026-15 Comment From: Nita Johns Affiliation: Jun. 10, 2026 We want total transparentcy of what these companies are doing. It's our constitutional right to know. We the People want responsibility from these companies. Ronita Johns

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Noah Harmer — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Noah Harmer Affiliation: Jun. 10, 2026 Nice and calm music

Sent from my iPhone

Noreen Kostelecky — Jun 10, 2026
Subject: S7-2026-15 Comment From: Noreen Kostelecky Affiliation: Jun. 10, 2026 We watched our investment very closely and want to continue receiving quarterly reports. I don’t understand why a procedural change needs to be made.

Norm Burke — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Norm Burke Affiliation: Jun. 10, 2026 STOP the Corruption! STOP the Greed! STOP allowing Big Money to OWN our Government!! Legislate FOR The PEOPLE!! It is time for our so-called "REPRESENTATIVES" to actually REPRESENT their Constituents!!

Norman Coppola — Jun 10, 2026
Subject: S7-2026-15 Comment From: Norman Coppola Affiliation: Jun. 10, 2026 Less accountability, less up to date, less self scrutiny, less responsibility to the public—how is this better?

Norman Coppola, business owner

Norman Spurling — Jun 10, 2026
Subject: S7-2026-15 Comment From: Norman Spurling Affiliation: Jun. 10, 2026 Keep this reporting quarterly. A half year is way too long, and we need quarterly reporting to protect our own finances.

Norman Spurling, retired

Nuzhat Mahmood — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Nuzhat Mahmood Affiliation: Jun. 10, 2026 My name is Nuzhat Mahmood, I'm located in NJ, and I'm a software process architect for a financial services firm. I'm astonished that the SEC would ignore what history can teach us. During America's only modern stretch of twice-a-year reporting, real stock returns went nowhere and valuations sat far below today's. In the half-century of quarterly reporting that followed, the market compounded steadily higher, year after year. Correlation isn't destiny, but it is a warning written in the record. 1955 – 1970, with SEMI-ANNUAL REPORTING. We had –0.1% ANNUAL RETURN, 16.5×P/E RATIO. After 1970 – Today, with QUARTERLY REPORTING, we have a +3.9% ANNUAL RETURN, with 26.7× P/E RATIO. As you know, a stock's price is the company's earnings multiplied by its P/E Ratio. If I'm invested in the market, a P/E drop of 50% erases half of my savings. This would drastically impact my wellbeing as a tax paying citizen! The data also shows that the transparency premium is global. Quarterly markets trade rich. Semi-annual markets trade cheap. It isn't just American history. Look across the world today. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era. There was a good reason we went back to quarterly earnings reporting in 1970, and that transparency is vital to a free and fair market. I urge you to keep the reporting requirement quarterly. There are companies that take the long view and know that if they do the right things, the results will be there. That needs to be a decision left to those executives and their boards. However for consumers and individual investors, the quarterly earnings reflect the impacts of how various policies are playing out in the market and are necessary market intelligence. Our world today, and the velocity of change in it, is much faster than the world we lived in 1955. Decisions are made faster, and speed and agility are keys to success in the market. It is imperative that we continue to have quarterly earnings reports to enable a free and fair market for consumers and individual investors.

Most sincerely,

Nuz
(m) 402.960.5003

Olivia Burd Independent Educational Consultant — Jun 10, 2026
Subject: File No. S7-2026-15 From: Olivia Burd My name is Olivia Burd, and I am a long term stock investor. The transparency of quarterly reports is necessary to keep companies honest and the common investor informed. Let's keep them.

P Grusen — Jun 10, 2026
Subject: S7-2026-15 Comment From: P Grusen Affiliation: Jun. 10, 2026 Quarterly reporting should continue to be required for the sake of transparency in providing information to all investors. Tax paying citizen investors deserve this from the SEC.

P Thames — Jun 10, 2026

Subject: S7-2026-15 Comment From: P Thames Affiliation: Jun. 10, 2026 The public needs to k ow the quarterly results,keep those coming.

Get Outlook for Android

Paige Robie — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Paige Robie Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Your proposed rule to change quarterly disclosures would blindfold retail investors. Using information from quarterly disclosures helps me make informed decisions, and would severely limit informed decision making on the complex research process for investments. The SEC shouldn't take vital information away from the public.
Paige Robie

Pam Blignaut — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pam Blignaut Affiliation: Jun. 10, 2026 As a small business owner I know that things change fast, with the economy, with trade, snd with plans. Large businesses have the same problems, and need to develop solutions fast, if fail. Oh u oh s only fair to shareholders to keep them I durned as to what is happening to their investment. Reporting must remain quarterly to keep shareholders informed and to prevent fraud.

Pam Gallagher — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pam Gallagher Affiliation: Jun. 10, 2026 grow a set you snivelling bastards

Sent from my iPhone

Pam Hill — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pam Hill Affiliation: Jun. 10, 2026 I need to KNOW relevant information more often than twice a year. It's at least as important as my bank information. We all make life changing decision based on our investments. The SE formed to protect investors. DO NOT CHANGE the Reporting rules. It's a major reason the SEC exists. Thank you

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Pam Mayo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pam Mayo Affiliation: Jun. 10, 2026 The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The citizens of the US are tired of all the money flowing upwards. Stop this action. Many of us are already looking at moving abroad due to the US insistence that we become a third world nation.

Pamela Caffo Mayo.

Pam Ruster — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pam Ruster Affiliation: Jun. 10, 2026 Quarterly reporting works well, provides updated information for investors and allows for real time assessment. Do not modify the time frame for the wrong reasons. Stay above board for honest information exchange.

Sent from my iPhone

Pamala Bluhm — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamala Bluhm Affiliation: Jun. 10, 2026 Pamala here. I'm retired and watch my holdings closely as I can't afford mistakes at this stage in life. Quarterly reporting is the standard and needs to stay. It's barely enough information as it is!!! Every 6 months is NOT going to help anyone but the already rich, insiders, who benefit from knowlegde the rest of us only get with the quarterly reports.

Pamela Aden — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Aden Affiliation: Jun. 10, 2026 My name is Pamela and I’m a P.T.with over 30 years experience. Investing in a 403B account has been essential in my ability to one day retire.

Keep the SEC reporting quarterly; companies with nothing to hide have nothing to fear and the more transparent these companies are the greater trust their investors will have in them. It is critical that the SEC do its job and hold banks, corporations and investment firms accountable to their shareholders at the highest level and not become lap dogs to the top 1%.

Sent from my iPhone

Pamela Bouallegue — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Bouallegue Affiliation: Jun. 10, 2026 Hiding info from investors is corrupt. I thought this administration was supposed to root out corruption. What happened to protecting Americans -- not further enriching filthy rich people? This action smells bad.

Pamela Bouallegue — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Bouallegue Affiliation: Jun. 10, 2026 Hiding info from investors is corrupt. I thought this administration was supposed to root out corruption. What happened to protecting Americans -- not further enriching the richest? This action smells rotten.

Pamela Carey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Carey Affiliation: Jun. 10, 2026 Millions of people

have billions of dollars invested in these companies. We should not have to wait 6 months to know how a company is performing financially. This is a blatant attempt to hide information.

Yahoo Mail: Search, Organize, Conquer

Pamela Duncan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Duncan Affiliation: Jun. 10, 2026 Keep the quarterly reports they're very helpful

Sent from my iPhone

Pamela Y Foley Simmons — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pamela Y Foley Simmons Affiliation: Jun. 10, 2026 Don't play with people's retirement money

Sent from my iPhone

PAMELEA JEAN CHAMPOUX — Jun 10, 2026
Subject: S7-2026-15 Comment From: PAMELEA JEAN CHAMPOUX Affiliation: Jun. 10, 2026 In the age of the internet, please keep it. Shouldn't be too hard, right?

Pascale Scoggins — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Pascale Scoggins Affiliation: Jun. 10, 2026 No, this is not ok. Again this administration is trying to hurt the average person in favor of corporations. If I have investments, I have the right to know how they are doing and whether I need to change course. Transparency is the answer. It's as simple as that. With today's technology, we should be getting a daily, weekly and monthly recap.

Thank you,

Pascale Scoggins

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pasquale hawaiikoawood.com — Jun 10, 2026
Subject: S7-2026-15 Comment From: pasquale hawaiikoawood.com Affiliation: Jun. 10, 2026 To whom it may concern:
I am commenting to keep the required quarterly reporting.
I am a small investor and need the quarterly reports to understand what is going on with the companies that I invest in. What are they trying to hide by going dark for half a year at a time? A whole lot can happen in six months. Keep the Quarterly Reports!
Thank you,
Julie Pasquale

Naalehu HI

Sent from my iPhone

Pat Cash — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pat Cash Affiliation: Jun. 10, 2026 If companies are acting in the best interest of their stockholders, they should have no issue in reporting quarterly. If they don't report quarterly, they clearly are hiding things they'd rather their shareholders and the public didn't know. That should be a clear message to dump their stock.

Pat Vehlow — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pat Vehlow Affiliation: Jun. 10, 2026 Patrick Vehlow
Retired President of American Offices of Japanese Trading Co.
My retirement funds are invested in the stock market and I need timely data to protect my investments. DO NOT PUTTHIS CHANGE THROUGH!

Sent from my iPad

Patience Gaydos — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patience Gaydos Affiliation: Jun. 10, 2026 We need more transparency on these big companies, not less. Quarterly reports should be the bare minimum requirement. Don't allow them to keep us in the dark for 6 months.

Patrice Kelly — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patrice Kelly Affiliation: Jun. 10, 2026 Patrice Kelly retired. If you have nothing to hide why can’t you keep your books open . We need have transparency not secrecy. Don’t change it!

Sent from my iPhone

Patricia Anecki — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia Anecki Affiliation: Jun. 10, 2026 This government isn't for the people it's for the rich and greedy . They need to be checked quarterly.

Patricia Fugitt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia Fugitt Affiliation: Jun. 10, 2026 I depend on quarterly reports on my investments. I do not want them to go to every six months instead.

Patricia Jean Fugitt retired.

Patricia Garritan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia Garritan Affiliation: Jun. 10, 2026 The proposed changes are astonishingly corrupt and damaging. We need to see this information in real time not 6 months later. Do not change these current reporting standards.

Sent from my iPhone

Patricia Kokke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia Kokke Affiliation: Jun. 10, 2026 Keep it quartly, we want to know what is going on with our money. A lot of this money is retirement money and need it when we are older!

Sent from my iPad

PATRICIA LESTZ — Jun 10, 2026
Subject: Comment on S7-2026-15 From: PATRICIA LESTZ Affiliation: Jun. 10, 2026 Not a good idea for the people. What is this meant to accomplish?

Sent from my iPhone

Patricia Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia Smith Affiliation: Jun. 10, 2026 Quarterly reports are very important to me as a retired teacher. Much of my money is in investments. Like quarterly school grades, growth is a good indicator of business success whereas if there is a quarterly drop, is it because of the temporary situation, Like the price of oil, or bad company decisions? Is it a warning light to investigate the cause and then decide to hold or sell. The only advantage of reports every 6 months is for A company to hide something from stock holders and employees .

Patricia B Smith

Sent from my iPhone

Patricia West — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patricia West Affiliation: Jun. 10, 2026 Investors who are not finaciers depend on quarterly reports to manage their investments. The QRs help confidence in the market. Keep the quarterly's!

Sent from my iPhone

Patricia Woodside — Jun 10, 2026

Subject: S7-2026-15 Comment From: Patricia Woodside Affiliation: Jun. 10, 2026 Without quarterly earnings reports, while other people, "insiders" have actionable knowledge, the market becomes a place to make the wealthier wealthy and the average person running from behind to catch up. Crucial market opportunities will be lost and losses increased. Don't take away quarterly earnings reports.

Patricia Woodside

Sent from my T-Mobile 5G Device
Get Outlook for Android

Patrick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patrick Affiliation: Jun. 10, 2026 This is nonsense and I amvery much against it as an investor. We need more transparency, not less we need more regulation not less .stop screwing around.

Sent from my iPad

Patrick Lammers — Jun 10, 2026
Subject: S7-2026-15 Comment From: Patrick Lammers Affiliation: Jun. 10, 2026 Quarterly is important for accuracy and transparency. It is vital that we keep it.

Patrick Lammers. Retired and living off my investments.

Patty Mitchell — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Patty Mitchell Affiliation: Jun. 10, 2026 Quarterly reports are better for everyone. It’s all done electronically so easy to ptoduce

Sent from my iPhone

Paul Barton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paul Barton Affiliation: Jun. 10, 2026 Please keep reporting on a quarterly basis. We retirees and smaller investors are already at a disadvantage in the markets. I don't understand why the SEC would even consider this.
Paul Barton
Somersworth, NH

Paul Hermes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paul Hermes Affiliation: Jun. 10, 2026 Rules comments- SEC

Please continue to provide the quarterly reports. We rely on these reports to monitor our finances and plan for both short-term and long-term growth.

Thank you for your attention to this matter.

Best regards,

Paul Hermes
Treasurer, Woodlands of Pepper Creek COA

Paul Hoover — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paul Hoover Affiliation: Jun. 10, 2026 How would this benefit anyone other than inside traders? This rule is a scam.

Paul Hughes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paul Hughes Affiliation: Jun. 10, 2026 I am retiring next year. I need more info on the market, not less. We need more scrutiny of what is going on not less. The solvency of the Social Security system is of huge concern to me. Options are what I need, not blinders. Paul Hughes JW. IBEW.
32 year member.

As my retirement approaches I need more transparency in these matters. For the good of our system we need more scrutiny not less. Thankyou Paul Hughes JW IBEW 32 year member

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Paul Utcai — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paul Utcai Affiliation: Jun. 10, 2026 I am a small investor and I look forward to reports on companies that I'm going to invest in and if they have 6 mo, to make their reports I would not get the true info I want.

Mr. Louis Utcai

Paul Viditch Retired investor — Jun 10, 2026
Subject: File No. S7-2026-15 From: Paul Viditch An absolutely terrible idea. I rely on quarterly reporting to both evaluate future investments and monitor current positions. Why are you going

backwards on disclosure? I thought the purpose of the SEC was to provide information to small retail investors (like me) in order to level the playing field. I would prefer monthly reporting. Every company in the world closes the books monthly. Monthly financials are available. I invest globally and I do not like my investments where companies only report semi-annually (for example - UK.) This is a non-partisan statement. I voted for Trump but please do not listen to his crazy ideas. Focus on who you serve (investors) and your mission (disclosure.)

Paula dorris — Jun 10, 2026
Subject: S7-2026-15 Comment From: Paula dorris Affiliation: Jun. 10, 2026 Dear [Recipient Name/ Relevant Authority],

My name is Paula Dorris, and as a retired professional deeply invested in matters of public integrity and economic ethics, I am writing to advocate for a crucial initiative.

I firmly believe it is imperative to establish and enforce a system of rigorous, mandatory quarterly oversight and public accountability for corporate entities. This proactive measure is designed to significantly enhance transparency within our corporate landscape.

The principal aim of implementing such a comprehensive framework is to unequivocally prevent and deter any further instances of corruption or undue influence by corporate elites. We must ensure that unchecked power does not lead to practices that undermine fair competition, erode public trust, or destabilize our economic foundations.

By mandating regular, detailed public reporting and independent auditing on a quarterly basis, we can create a powerful mechanism for vigilant oversight. This will empower regulators, stakeholders, and the public alike with the necessary insights to monitor corporate conduct, identify potential malfeasance early, and hold accountable those who would seek to exploit the system for personal gain.

A consistent commitment to 'keeping it quarterly' in terms of oversight is not merely a suggestion but a necessity to safeguard our collective interests and foster an environment of ethical governance and responsible corporate citizenship. It is a vital step towards rebuilding and maintaining confidence in our institutions.

I urge you to give this proposal your serious consideration and to champion its implementation as a cornerstone of transparent and accountable corporate governance.

Sincerely,

Paula Dorris

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paulette waters — Jun 10, 2026
Subject: S7-2026-15 Comment From: paulette waters Affiliation: Jun. 10, 2026 Stop the SECs 6 month blackout

Sent from my iPhone

PD Walker — Jun 10, 2026
Subject: S7-2026-15 Comment From: PD Walker Affiliation: Jun. 10, 2026 Timely oversight is imperative! Kept SEC reporting quarterly!
Paul Walker

Pearl Pridgin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pearl Pridgin Affiliation: Jun. 10, 2026 Absolutely NOT, I want 100% TRANSPARENCY of what they are investing MY MONEY ONA DAILY BASIS!

Peggy Baus — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Peggy Baus Affiliation: Jun. 10, 2026 Peggy Baus, Retired, Maple Valley Washington. Statistics have shown that semi-annual reporting results in lower yields in the stock market. Returning to this failed economic policy will result in the devaluation of portfolios that we rely on to support us in our retired, non-working years. When people lose their their life savings that were supposed to the last the rest of their life, they will be forced to seek public assistance and the cost to our government/ taxpayers will increase drastically in the coming years. Please do not change the reporting schedule from quarterly to semi-annually.

Peggy Bourg — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peggy Bourg Affiliation: Jun. 10, 2026 Peggy Bourg retired Keep the reports on a quarterly basis. I need to know this information

Peggy D. Bourg, CPS, NP

Peggy Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peggy Brown Affiliation: Jun. 10, 2026 Please do not eliminate quarterly reporting!

My name is Peggy Brown, and I'm a retired educator with just a bit of investments that need to last me through my life, so keeping track of my investments is very important to me and my husband.

Peggy L. Brown, Ed.S.
105 Holly Springs Rd. NE
White, GA 30184
770.634.4331

Peggy Jean Smith — Jun 10, 2026
Subject: S7-2026-15 Opposition From: Peggy Jean Smith Affiliation: Jun. 10, 2026 Accountability is everything. How much manipulation can be done behind closed doors with 6 month reporting ? Double ! All the regular Americans with retirement savings will be hit hard - it's been counted on for decades and there is no alternative. Any suggestions on who will support the millions of us who lose ?
Peggy Smith, retired

🌶️ ~ Peggy Jean

Peggy LaMendola — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peggy LaMendola Affiliation: Jun. 10, 2026 This plan is horrible. Set up to protect the rich with firsthand knowledge, and screw the ordinary citizens with 401Ks as retirement plans that can go bust and destroy their futures. I am a retired tax preparer. I have seen clients lose it all to bad corporate decisions.

Peggy McGee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peggy McGee Affiliation: Jun. 10, 2026 Dear SEC,
I am a hard working self employed realtor in Houston TX. If you let companies hide their books for 6 months at a time, you are failing to provide transparency we need to follow their operations. Don't do it!

Margaret McGee

Sent from my Galaxy

Peggy Salazar — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Peggy Salazar Affiliation: Jun. 10, 2026 There can never be too much transparency.

Yahoo Mail: Search, Organize, Conquer

Penina — Jun 10, 2026
Subject: S7-2026-15 Comment From: Penina Affiliation: Jun. 10, 2026 We need to see Financials quarterly! Six months is too long to wait. It's a matter of transparency and accountability.

Patricia Berman, Baltimore, MD.

Penny Butler — Jun 10, 2026
Subject: From: Penny Butler Affiliation: Jun. 10, 2026 My name is Penny Lewis, I am now currently retired and watching my investments very closely. I lost over 50% years ago, and still not made it all back. So watching much closer today, being a 6 month black out would certainly hurt me, in fact I would most likely put it in a CD where I know it's safe.

Please reconsider this 6 month blackout.

Thank you,
One about broke investor.

Sent from Yahoo Mail for iPhone

Perry & Claudia — Jun 10, 2026
Subject: S7-2026-15 Comment From: Perry & Claudia Affiliation: Jun. 10, 2026 It is imperative to maintain quarterly reporting, especially as economic conditions change almost with the wind these days. Six month reporting periods are intolerable.

Sent from my iPad

Pete Florez — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pete Florez Affiliation: Jun. 10, 2026 Quarterly reports are imperative. Eliminating quarterly reports is non-negotiable

Sent via the Samsung Galaxy S23 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Pete Golden — Jun 10, 2026
Subject: S7-2026-15 Comment From: Pete Golden Affiliation: Jun. 10, 2026 Time the majority voices are heard. Majority voices count. SEC will not hide their book to screw the majority anymore. People have the power now and will not look the other way.

Sent from my iPhone

Peter Bergquist — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Bergquist Affiliation: Jun. 10, 2026 Peter Bergquist, private investor. Cutting the reporting requirements for publicly traded corporations to 6 months would be a huge mistake. Creating and distributing these reports is not a huge burden, and increasing the time between reports would make investing much more difficult and opaque. This proposal is without merit other than to allow large corporations to hide their real results - whether better or worse than expected, and encourage more insider trading.

Pete

"Indecision may or may not be my problem"
- Jimmy Buffett

Peter Brunk — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Peter Brunk Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Do not allow elimination of quarterly reporting
AI will make it easy to do

Peter Eriksson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Eriksson Affiliation: Jun. 10, 2026 Its extremely important that companies are forced to disclose their earnings on a regular badis for us tegular investors to have any understanding of the inside workings of the companies we are investing our hard earned dollars into. With increased corruption and corporate mergers together with the present administrations runaway lawlessness, small time investors rely on an ever reduced trickle of openess and truthful information. Don't make the situation worse by allowing companies to hide their financial situation for an extended period of time.

Peter Eriksson, Scientist

Get Outlook for Android

Peter Holt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Holt Affiliation: Jun. 10, 2026 I am a retired and manage my own investments. Regular three month reporting is necessary to ensure timely scrutiny of corporate America. Six months would allow the small minority of bad actors too much time to get up to no good and hide it, and too much time to sell well before any bad news becomes public.

Any cost savings associated with this change, would be negligible.

In sum I am very much against the proposed change.

Regards,

Peter Holt

Peter Leung — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Peter Leung Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: we want more disclosure, not less disclosure for publicly traded companies to protect investors

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Peter Mykrantz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Mykrantz Affiliation: Jun. 10, 2026 My name is Peter Larrabee Mykrantz. I am 68, retired with investments in the markets. Open markets require transparency and following rules to ensure a level playing field and prevent corruption. We need more reporting, not less. All stakeholders already suffer enough insider corruption virtually invisible. Gross executive salaries, insider trading, and stock buybacks already make all of us poorer so a few can have undeserved luxuries and hoard needed resources.

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peter sittler — Jun 10, 2026
Subject: S7-2026-15 Comment From: peter sittler Affiliation: Jun. 10, 2026 I'm Peter Sittler and a retired music educator. I'm depending on rigorous accountability of securities to protect my assets that I've spent a lifetime accumulating. I and man my others would
like to have faith in the markets that we depend on. Thank you very much for keeping financial reporting every 3 months. Sincerely, Peter Sittler lifetime accumulating.

Yahoo Mail: Search, Organize, Conquer

Peter Stull — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Stull Affiliation: Jun. 10, 2026 Allowing companies to publicly report only 2x a year gives further advantage to insiders. The saving to companies is small, the inequality this would add to our economy is large.

Peter Stull
Alfred Station NY, 14803

Peter Stull — Jun 10, 2026
Subject: S7-2026-15 Comment From: Peter Stull Affiliation: Jun. 10, 2026 Allowing companies to publicly report only 2x a year gives further advantage to insiders. The saving to companies is small, the inequality this would add to our economy is large.

Peyton Latta — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Peyton Latta Affiliation: Jun. 10, 2026 Peyton D administrative coordinator FL. Protect the people if this passes and tanks our retirement account what do the people have to believe in? Everything is unbelievably expensive and hard for so many people in this country. We have hope for relaxation and enjoyment in retirement but if our investments tank where will that leave us?

Sent from my iPhone

Phil Junk — Jun 10, 2026
Subject: S7-2026-15 Comment From: Phil Junk Affiliation: Jun. 10, 2026 I have been actively

involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPad

Phil Newcomb — Jun 10, 2026
Subject: S7-2026-15 Comment From: Phil Newcomb Affiliation: Jun. 10, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Philca Kientopp — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Philca Kientopp Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: Quarterly disclosures are important to investors so we know whether or not the companies are meeting their earnings goals. Investors may not want to continue to invest in companies if they are not generating as much revenue as predicted and have told investors they would get.

The SEC should not allow companies to stop reporting quarterly

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PHILIP HERSHNER — Jun 10, 2026
Subject: S7-2026-15 Comment From: PHILIP HERSHNER Affiliation: Jun. 10, 2026 Phil Hershner. Retired. Investor.
One of the best things about investing in American companies is the transparency and good reporting that we have become accustomed to. To go to 6 month reporting would insert too much uncertainty and give the appearance of riskiness. Please do not adopt the six month reporting standard.
Thank you.

Sent from my iPhone

Philip Ortego — Jun 10, 2026
Subject: File No. S7-2026-15 From: Philip Ortego I'm going to invest but I need current financial info. Keep the disclosure requirement at quarterly

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Phoenixman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Phoenixman Affiliation: Jun. 10, 2026 We need more transparency in financial decision making not less. People make decisions based on this data.

Phyliss Martinez — Jun 10, 2026

Subject: S7-2026-15 Comment From: Phyliss Martinez Affiliation: Jun. 10, 2026 Quarterly reports are critical, that’s why it has been the norm for decades. There is no value in dropping their publication 50%, unless it’s to HIDE information and make it harder to manipulate results, or take away the average person’s needed information.

Stop manipulating everything for the wealthy.

Phyliss M.

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pweber7 — Jun 10, 2026
Subject: S7-2026-15 Comment From: pweber7 Affiliation: Jun. 10, 2026 Don't give big corporations longer to act against their small stockholders.

Yahoo Mail: Search, Organize, Conquer

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r — Jun 10, 2026
Subject: S7-2026-15 Comment From: r Affiliation: Jun. 10, 2026 How does hiding a company's financial well being from its investors help the investors? It foes not. The only reason to fonthisbisvto HURT investors. How about companies get decent comptroller
 and it systems so they can efficiently post thecreality ofvthe companies health without s big hurden on it. SEC do your job for the investors, not Trumps donors.

Yahoo Mail: Search, Organize, Conquer

R Roy — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: R Roy Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Please do not eliminate quarterly reporting requirements. As investors, we need more transparency, not less. The SEC exists to protect us.
Regards,
Roy

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r smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: r smith Affiliation: Jun. 10, 2026 Randall Smith, Retired from 40 years in IT. This matters to me as an investor.

There is absolutely no reason for publicly traded corporations to report anything less than quarterly. The larger the corporation the more that quarterly filing is needed. Frequent filing equals greater transparency. Greater transparency equals more stability. Stability and accountability creates reliability and trustworthiness. All these benefits enhances our country's security and financial well-being.

Thank you for your consideration of my inputs.

Regards,

Randall L Smith

Rachel Desamero — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rachel Desamero Affiliation: Jun. 10, 2026 I want quarterly reports to continue from public companies. This will keep them accountable to the public (investors) that owns, buys, and sells their stocks and products. To let them go dark would be completely irresponsible and would give them an opportunity to manipulate the investors and public in general. This is not an acceptable option.

Rachel Sternberg — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rachel Sternberg Affiliation: Jun. 10, 2026 Rachel Sternberg-Bookkeeper: We need to keep businesses accountable. Keep the system of checks & balances tight. Investing is built on the money of many “little” people through their own work retirement accounts. They need protection from bad management and practices. Not give a long lead time from failure. Our economy runs too fast now and we have to keep pace with it.

Rachel Sternberg

Rachelle Cherkasov — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rachelle Cherkasov Affiliation: Jun. 10, 2026 As a business owner in the commercial real estate sector, our clients and investors rely on quarterly reporting to make informed financial decisions.

Rachelle Cherkasov
Forward Commercial

Sent from my iPhone

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rachelsdf39 — Jun 10, 2026
Subject: S7-2026-15 Comment From: rachelsdf39 Affiliation: Jun. 10, 2026 I want quarterly reports to continue from public companies. This will keep them accountable to the public (investors) that owns, buys, and sells their stocks and products. To let them go dark would be completely irresponsible and would give them an opportunity to manipulate the investors and public in general. This is not an acceptable option.

Regards,
Rachel

Ralph DeBar — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ralph DeBar Affiliation: Jun. 10, 2026 Keep the period as it is.

Rand Eller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rand Eller Affiliation: Jun. 10, 2026 Don’t let public companies play “hide the ball”! Keep financial reporting quarterly !!

Sent from my iPhone

Randi Renninger — Jun 10, 2026
Subject: S7-2026-15 Comment From: Randi Renninger Affiliation: Jun. 10, 2026 I you rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders. "Optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to you. This is blatant cheating.

Randi Renninger, Medical Coding Specialist

Sent from my iPhone

Randolph Hall — Jun 10, 2026
Subject: S7-2026-15 Comment From: Randolph Hall Affiliation: Jun. 10, 2026 No changes

Randolph Hall
(760) 522-5170
orhalljr@gmail.com

Randon Jenkins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Randon Jenkins Affiliation: Jun. 10, 2026 SEC are crooks and insider traders. Stop the bad behavior and protect citizens. Stop changing rules for the benefit of corporations. That’s not your job!

Sent from my iPhone

Randy Donath — Jun 10, 2026
Subject: S7-2026-15 Comment From: Randy Donath Affiliation: Jun. 10, 2026 Quarterly reporting for business is VITAL to the health of our Democratic Republic. Companies rely on this information in a timely manner for planning and budgeting purposes. Reporting financials every 6 months does not provide the timely information required for proper and reliable business planning.

Randy Stewart — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Randy Stewart Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Reducing reporting from quarterly to semiannual filings would leave individual investors with less timely information, making it harder to evaluate company performance, risks, and dividend sustainability. This information gap could disproportionately harm small investors who rely on regular disclosures to make informed investment decisions. This would take some of the fun and excitement out of researching and finding companies to invest in.

Raquell Russell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Raquell Russell Affiliation: Jun. 10, 2026 Ref: Rule S7-2026-15

My name is Raquell, I am a homemaker. I want reporting to remain a quarterly requirement because transparency and timely accountability are important. We've seen how the market can impact the common people who aren't engaged, and we need this minimal protection. Thanks.

Raquell Russell

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ray smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: ray smith Affiliation: Jun. 10, 2026 Public companies have reported their financial results every three months for over half a century. This is the iversight we need and more. Companies need to be accountable for where their money is going. Jeep the qyarterly reporting rule!

Sent from my iPhone

Raymond Holder — Jun 10, 2026
Subject: S7-2026-15 Comment From: Raymond Holder Affiliation: Jun. 10, 2026 We need timely and truthful information with all the chaos in our nation and the world!!

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rcm2527 — Jun 10, 2026
Subject: Comment on S7-2026-15 From: rcm2527 Affiliation: Jun. 10, 2026 No way. Working for

companies so much can happen in 6 months. Quarter reports is necessary for all people depending on their investments for an income. Companies can go bankrupt in 6 months and the public knows nothing until their stock tanks.

Sent from my Galaxy

Rcn2 — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rcn2 Affiliation: Jun. 10, 2026 Why change things for all of us common stock holders? What has to be hidden away for 6 mos, now and who exactly will that benefit?

Phyllis Biro
Retired-Beth. Steel Corp.,and LVHN

Sent from my iPad

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rebecca crump — Jun 10, 2026
Subject: S7-2026-15 Comment From: rebecca crump Affiliation: Jun. 10, 2026 DO NOT drop quarterly reporting. Don't sell the American people out. We deserve transparency. Don't let them hide.
Sincerely,

Rebecca Crump, Project Manager

Rebecca d'Alessio — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rebecca d'Alessio Affiliation: Jun. 10, 2026 Zero accountability is bad for everyone. At least maintain what we have, for the love of all that is right.

Sent from my iPad

Rebecca S Sundblom — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rebecca S Sundblom Affiliation: Jun. 10, 2026 Making excessive amounts of money, is what capitalism is about. Caring for others is not. Corruption abounds in Washington and Wall Street. To delay or hide financial reports is criminal! If we, as the public, wish to invest? We deserve to have ALL current and up to date data and information regarding our potential investment in such company! NOT ROCKET SCIENCE!

Rebecca Tyler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rebecca Tyler Affiliation: Jun. 10, 2026 The only perceivable purpose of this modification is deceit.

Rebecca Tyler
Remote Technical Support

Redstone — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Redstone Affiliation: Jun. 10, 2026 Absolutely not to the twice a year reporting rule change. This is unacceptable. A lack of transparency only serves to support graft and give an already corrupt group of rich people more room to be corrupt and steal money from everyone else. Enough with the nonsense. Do not allow this to happen. This will further destabilize an already dodgy economy as well.

Reid Cole-Hatchard — Jun 10, 2026
Subject: S7-2026-15 Comment From: Reid Cole-Hatchard Affiliation: Jun. 10, 2026 Keep the quarterly rule! It's the right thing to do. To much underhanded things going on today. This crooked administration won't always be in control. Wake up America!

Reilly — Jun 10, 2026
Subject: S7-2026-15 Comment From: Reilly Affiliation: Jun. 10, 2026 Reilly Anderson, unemployed. My Roth retirement account is the only retirement money I will ever have. It's not much, however, it's the only shot I have at retirement since this country is going to hell because of Trump. Don't change what works. Quarterly reports are the bare minimum. Leave it alone.

Remvideo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Remvideo Affiliation: Jun. 10, 2026 As a retired person dependent upon timely investment information, I need to have the quarterly disclosures. There is no advantage to making this semiannual for the independent investor. Do not change to semiannual. Roger Miller

Sent from my iPhone

Rena Garner — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rena Garner Affiliation: Jun. 10, 2026 In this digital age it is not an undue burden to report profits etc every three months. Investors have a right to this knowledge.

Get Outlook for Android

Renee Reid — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Renee Reid Affiliation: Jun. 10, 2026 All of the evidence indicates that quarterly reporting is more beneficial to both individuals and our overall economy. The only purpose for semi-annual would be to enable deceit. While this isn't surprising from this administration, it remains unacceptable nonetheless.

R. Reid

Rhonda Carnevali — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rhonda Carnevali Affiliation: Jun. 10, 2026 Come on! No more pensions so we do 401k. We have to live on something for the final years of our life. We have to know if we are investing in something that can carry us through.
The government doesn't have the money to take care of us. We're paying high fees, we should have all the information we need.

Rhonda Carnevali.

Sent from my iPad

Richard Bowden — Jun 10, 2026
Subject: S7-2026-15 Comment From: Richard Bowden Affiliation: Jun. 10, 2026 I'm a 78 year old retiree living on SS and small 401K. Longer gaps in corporate reporting creates another unfair advantage for corporate insiders and corporate America already has a big advantage over us ordinary people.

Sent from my iPhone

Richard Melrose — Jun 10, 2026
Subject: S7-2026-15 Comment From: Richard Melrose Affiliation: Jun. 10, 2026 Transparency, truth for the people , one united indivisible, down with corruption. If, you don't do it now then when will you, capitalism will not survive these onslaughts of hacks and it will collapse. Do not allow less reporting.

Sent from my iPad

Rick Suntag — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rick Suntag Affiliation: Jun. 10, 2026 I fear that dropping quarterly reporting will cause stock purchasers to lose sight of where a company is heading and will

cause much larger “surprise” reports with the reporting time doubled. Keep it at quarterly please.

Rick

Sent from my iPhone

Ricki Rodkin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ricki Rodkin Affiliation: Jun. 10, 2026 Please don’t cancel the quarterly reporting. We like to see how our investments are doing.

Thank you,

Renee Rodkin

Sent from my iPad

Ricky LeGrand — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ricky LeGrand Affiliation: Jun. 10, 2026 No. No way should companies stop conducting quarterly audits. No way to run a business. Nor treat their investors. Stop Hiding Big Brother

Sent from my T-Mobile 5G Device
Get Outlook for Android

RJ Sussman — Jun 10, 2026
Subject: Comment on S7-2026-15 From: RJ Sussman Affiliation: Jun. 10, 2026 This is a ridiculous idea. Why would investors want less information, guidance, and oversight. We pay taxes for a government that protects us, not one that favors corporations, and throws its citizens to the wolves.

Richard J Sussman

Professional Investor

Robert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Affiliation: Jun. 10, 2026 No, no, no, reports should be kept as they are, so we can take advantage of trends in the marketplace.

Sent from my iPad

Robert Spaulding — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Spaulding Affiliation: Jun. 10, 2026 Keep the quarterly report. We need to know where our money is going since it's disappearing or has no real growth.

Robert Spaulding, Disabled, worked at same place for 50 yesrs

Yahoo Mail: Search, Organize, Conquer

Robert A M Ross — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Robert A M Ross Affiliation: Jun. 10, 2026 Leave it—and our investments—alone!!!

Robert A. M. Ross
Sent from my iPhone

Robert Barrett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Barrett Affiliation: Jun. 10, 2026 Are you ****ing kidding me! You're trying to make it easier for Wall Street and large corporations to **** us. Is everybody that's part of this administration a criminal? No need to change something that's been working kind of okay. Definitely don't need to change it into something that'll be another dumpster fire for the criminals.

Brian Barrett
Blue Ridge Homes
828-712-2867

Robert Bell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Bell Affiliation: Jun. 10, 2026 I'm Robert Bell, just an average citizen. It's ridiculous to think that reducing transparency in public traded companies is a good thing. I do not support a change to eliminate 10G filings.

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Sent while mobile. Please excuse my brevity.

Robert Edwards — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Robert Edwards Affiliation: Jun. 10, 2026 This is a failed strategy. Proven failed strategy. We must always learn from history. This must not be done!

Yahoo Mail: Search, Organize, Conquer

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robert gomez — Jun 10, 2026
Subject: S7-2026-15 Comment From: robert gomez Affiliation: Jun. 10, 2026 Rob Gomez, retired military,
I am writing to you because I like many Americans have investments and need to know how and what the companies are doing and which direction they are going. With all the hiding, loose laws, and corrupt politics from the administration, I need to know my money is kept safe, secure, and making money!
We should be able to see where and what is going on by the financial companies.

Get Outlook for Android

Robert Grossfeld — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Grossfeld Affiliation: Jun. 10, 2026 Robert Grossfeld, retired and current investor.
I am dependent on my small investment portfolio, in my IRA (formerly my 401-K, to cover my living expenses, as well as to be prepared for future catastrophic events.
I use companies' quarterly reports to help me make the best decisions on investments.
Dropping the requirement for quarterly reports helps no one except the insider traders, and it definitely hurts the individual investor who is only trying to contribute to the business of America.
Stand up for the common people of our country, not those who seek to make their lives harder.

Sent from my iPhone

Robert Gwaltney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Gwaltney Affiliation: Jun. 10, 2026 Quarterly reviews must remain intact. Timely Information is vital when managing a stock portfolio. Don't cave to corporate pressure.

Robert H. Ross — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Robert H. Ross Affiliation: Jun. 10, 2026 Robert H. Ross, pastor, UCC, retired, Grantham NH. I favor Quarterly, if not even more regularly. Reverting to bi-annual (semiannual) will only deplete further the wealth of an already shrunken American middle class upon which our democracy and our society depend. So DO NOT go back to the 1950s. DO NOT.

Sent from my Galaxy

Robert Hopper — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Hopper Affiliation: Jun. 10, 2026 As an investor for over 47 years I would recommend, if the SEC wants to keep capital markets flowing, that quarterly reporting be continued.

Absent timely information about the companies I invest in in guessing a good chuck of my dollars will move into less volatile investments and put of stocks.
I'm pretty sure I won't be alone.

Robert J. Hopper
Principal RJH Global Real Estate Consulting
Cary, NC
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RJH GLOBAL REAL ESTATE CONSULTING

Developing Real Estate Solutions that Support Business Results

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Robert Larson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Larson Affiliation: Jun. 10, 2026 RobertThe system needs to remain at 3 months. Too much time for fraud any longer. Life long investor. Thank you.

Robert Larson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Larson Affiliation: Jun. 10, 2026 The system needs to remain at 3 months. Too much time for fraud any longer. Life long investor. Thank you

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Robert McCalla — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Robert McCalla Affiliation: Jun. 10, 2026 Robert McCalla, retiree, Pearland, Texas. Investing in today’s environment seems increasingly difficult due to the amount of volatility exhibited in the market. I believe that reducing the reporting requirement will only increase the volatility. As a retiree and retail investor, I feel this is not in my best financial interest. Thank you.

Robert McCalla
2009 Westminister St
Pearland, TX. 77581

Robert Miller — Jun 10, 2026

Subject: S7-2026-15 Comment From: Robert Miller Affiliation: Jun. 10, 2026 No !

Robert Oliver — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Oliver Affiliation: Jun. 10, 2026 WTF.. Is everyone cheaters? Why do you need to hide anything from your clients? Stop trying to cheat the people.

Robert Reilly — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Reilly Affiliation: Jun. 10, 2026 There is nothing wrong with quarterly reports. Changing them under Donald Trumps administration is more than highly suspicious. It's another corporate bribe payoff. You can bet your ass that there will be investigations once Trump and PROJECT 2025 are dealt with. I'd keep everything the way it is, least you draw attention to your Boards history of actions. Robert Reilly, retired engineer, nothing good comes from corporations being aloud to manipulate other peoples money in the dark. Historically they simply cannot be trusted to do the right thing.

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robert rockwell — Jun 10, 2026
Subject: Comment on S7-2026-15 From: robert rockwell Affiliation: Jun. 10, 2026 I oppose rolling the reporting back to the 1955 standards. It is bad for investors and savers. Leave the reports as they currently are and stop messing around when everything is perfectly fine as it is. No change in reporting.

Sent from my iPhone

Robert Rossignol — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Rossignol Affiliation: Jun. 10, 2026 Quarterly reporting forces public companies to communicate with the public 4 times per year. A bare minimum considering how much is at stake for non-insidsrs holding the company's outstanding shares. Robert Rossignol, Senior Accountant

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Robert Shea — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Robert Shea Affiliation: Jun. 10, 2026 I'm retired living on Soc. Sec. and my savings. This level of reduction in the value of my savings is unacceptable and unnecessarily harsh. Smells to high heaven.

Robert Shelton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Shelton Affiliation: Jun. 10, 2026 No way the little man gets screwed!

Robert Vitale — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Robert Vitale Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
A company shouldn't be able to do reverse splits, diluting the shareholder more than one time in two years that is a blatant disrespect for the shareholder and could totally wipe their shares out completely which I have experienced. I had 4000 shares and (fcel) energy and if I still had those shares today currently I would've made over $40,000 and now I'm not sitting with a penny I have nothing to show for FCEL riped me off took my money and give me nothing back for it. That is a breach of fiduciary duty to the shareholders. There doesn't seem to be any oversight to protect the retail. Investor news is always released and delayed to the retail investor. I'm very discouraged and disappointed with the service of the SEC. It seems like you're only serving the purpose of the corporations is supposed to be serving the American people individual investors and that job is not being done..

Robert Wilson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Wilson Affiliation: Jun. 10, 2026 Let’s not encourage possible corruption

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Robert Yocum — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robert Yocum Affiliation: Jun. 10, 2026 Robert Yocum
Film Producer

Quarterly reports are vital for retail investors. Speed of business in 2026 is too important to let companies go dark for 6 months before releasing financials.
One of the worst ideas I have ever heard quite honestly.

Sent from my iPhone.

Robin Daniel Morrison — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robin Daniel Morrison Affiliation: Jun. 10, 2026 We need transparency & accountability. This new proposed rule favors illegal practices, manipulations, insider trading & falsehoods. Leaves the taxpayer in the dark and holding the bag for failed companies. The original law was passed to safeguard us and hold power accountable.

Robin Morrison
Special Ed Teacher

Robin Sizemore — Jun 10, 2026
Subject: S7-2026-15 Comment From: Robin Sizemore Affiliation: Jun. 10, 2026 Continue to require companies to provide quarterly reports.

Sent from my iPhone
Robin Sizemore

Rod Dubitsky — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Rod Dubitsky Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Companies already take accounting manipulation to a high art.
Allowing less frequent reporting enables accounting mischief and reduces market transparency.

Rodger Tennant — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Rodger Tennant Affiliation: Jun. 10, 2026 Let's leave it as it is please! Don't fix what's not broken! Though let's look into congress!

Sent from my iPhone

Rodman Allen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rodman Allen Affiliation: Jun. 10, 2026 I feel this would make it very difficult for the average person to judge the economy, make retirement or any investments. It basically leaves the general public blind as to the state of finances of large companies they might want to invest in .

Rodney A S — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rodney A S Affiliation: Jun. 10, 2026 Stop the insider trading , we need quarterly reporting .

Roma Osterloo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Roma Osterloo Affiliation: Jun. 10, 2026 I check on my investments quarterly and make changes at times! This is my money and should have a right to change before 6 months!!

Ron Deen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ron Deen Affiliation: Jun. 10, 2026 R Deen, retired. Most of our savings exist in managed investment accounts. This proposed extension will handicap our ability to respond to changes in the market. Keep the 3 month reporting.

Sent from my iPad

Ron Legro — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ron Legro Affiliation: Jun. 10, 2026 I, Ronald M. Legro, have worked in various academic, news media, state and local government, and telecommunications jobs, mostly in Wisconsin and Illinois. Now retired, I could not afford middle-

class living without Social Security, personal savings, and retirement investments built up over decades. My professional experience has made it clear to me that -- with effectively less public oversight -- institutions public and private would be free to return to eras when under-regulated and de-regulated economic and financial sectors could move ever more quickly to amass more wealth and thus more market power for themselves while not really adding to the overall value of the commonwealth -- that is, at the expense of many American consumers and workers who greatly depend on careful public oversight by government and independent watchdog organizations to protect their financial flanks. Insanity has been defined as doing the same thing over and over and expecting different results. The U.S. economy already has been where these "new" proposals would once again take us. They would lead to investment policies functioning with even less social awareness and representation among vast majority of our citizens, including those not financially capable of direct involvement, yet doomed to feel the bad effects of unwise or self-serving investment practices by others.

Given that knowledge is power and insider information is even more distorting, taking fiscal temperature readings less often (i.e., less thoroughly) would expand the influence and power of relatively few traders, while creating more social uncertainty. That hardly sounds productive for the society as a whole, but rather a net cost, except of course for those few close enough to continuing perturbations who can take greater advantage of generally less available information.

This therefore is a formula for more recessions and depressions and further social breakdowns, at a very tender moment in U.S. history. Who, in this brave new world of old news, will watch the watchers?

Yahoo Mail: Search, Organize, Conquer

Ron Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ron Williams Affiliation: Jun. 10, 2026 Quarterly reports are important to my wife and I as they are key to our retirement. Please keep them quarterly.

Ron Williams

Ronald Solomon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ronald Solomon Affiliation: Jun. 10, 2026 Ron and Bonnie Solomon, both retired. We rely on quarterly reports to monitor our investments to be assured that we are in properly managed investments. We would not feel comfortable seeing reports less frequently. We do have a concern about insider trading also.

Sent from my iPhone

Rosa Weith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rosa Weith Affiliation: Jun. 10, 2026 Rosa Weith, CEO of the Weith Family- it’s important to keep the quarterly reports to keep companies accountable. NO, to 6 months report. This I believe is a testing period to see if they can get away with this. Next, they will be pushing for 9 months, then annually and then nothing. Keep the quarterly reports!

Sent from my iPhone

Rosa Cornejo — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rosa Cornejo Affiliation: Jun. 10, 2026 We cannot allow for companies to have the opportunity to wipe out people's savings and people not being aware! We found out our retirement had gone down $150k- 3 months later , we found f out we had lost another $150K. When we called the broker , he said ," oh we can't change it if you don't call us." Had we not caught it , our life savings would have been gone in a year

Rosa Cornejo
(sent from my iPhone)

Rosalinda Walker — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Rosalinda Walker Affiliation: Jun. 10, 2026 Transparency breeds honesty. People don't do what you expect; they do what you INSPECT. More reporting is best!

Rosemary Frain none — Jun 10, 2026
Subject: File No. S7-2026-15 From: Rosemary Frain I think that the longer the waiting period, the more chance of corporate insider trading, also optional would not work. I may not have worried about this before, but with this administration that caters to the wealthy, I do.

Rosemary Passantino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Rosemary Passantino Affiliation: Jun. 10, 2026 I want my reports to be quarterly.

Yahoo Mail: Search, Organize, Conquer

Ross Emerton — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Ross Emerton Affiliation: Jun. 10, 2026 Seriously, WTF? I don't need your help to lose my investment funds. Stop! Just STOP!

Sent from my iPhone

Roxy Ruiz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Roxy Ruiz Affiliation: Jun. 10, 2026 Roxanne Ruiz
Blaine County Deputy Clerk Auditor Recorder
It's not right for them to be able to hide their books for over half the year, because I feel it would be a hindrance to the general public and would only harm us to allow Corporations more freedom and the ability to hide income.

Sent from my iPhone

Roy Lethen — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Roy Lethen Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Quarterly disclosures are important to how I make informed investing decisions. Without access to your insider information (how politicians invest) all I have to go on is real data like quarterly disclosures. Please don't take away this information and turn investing into an even more dark, speculative, gambling like environment.

Ruby Wilson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruby Wilson Affiliation: Jun. 10, 2026 Keep the quarterly reports. They are helpful. Ruby Wilson, retired

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Ruskin Jackson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruskin Jackson Affiliation: Jun. 10, 2026 Transparency is the key. What we don’t need is more opaqueness. If change is what they want I think it should be put on a ballot in every state in plain English why they want this change.

Sent from my iPad

Ruth Ellen Billion — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruth Ellen Billion Affiliation: Jun. 10, 2026 Financial information is only as useful as it used to be accurate and timely. Let’s at leadt keep financial reporting TIMELY!!!

Sent from my iPhone

Ruth Ellen Billion — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruth Ellen Billion Affiliation: Jun. 10, 2026 Financial information is most useful when if’s accurate and timely. Keep it timrly for goodness sakes!

Sent from my iPhone

Ruth Fischer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruth Fischer Affiliation: Jun. 10, 2026 KEEP SEC REPORTING QUARTERLY PLEASE. OVERSIGHT NEEDED. THANKS FOR READING.

Ruth Fissel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ruth Fissel Affiliation: Jun. 10, 2026 We, the public have a right to know what the SEC is doing with dollars we generate . Why hide your Financials if you are above board?
Ruth Fissel
Retired

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ruthmch — Jun 10, 2026
Subject: S7-2026-15 Comment From: ruthmch Affiliation: Jun. 10, 2026 How dare you provide our govt. and the snakes a door! We are struggling. GET off your bytts and say NO!

Sent from my Galaxy

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ryan Ellison — Jun 10, 2026
Subject: S7-2026-15 Comment From: ryan Ellison Affiliation: Jun. 10, 2026 TRANSPARENCY, ACCOUNTABILITY, AND THE PUBLIC TRUST:

WHY THE SEC MUST PRESERVE QUARTERLY EARNINGS REPORTING

A Policy Analysis

June 2026

Abstract

The periodic debate over whether the Securities and Exchange Commission should abandon mandatory quarterly earnings reporting in favor of a semiannual schedule reflects a persistent misunderstanding of why transparent, frequent disclosure exists in the first place. Proponents of reduced reporting frequency argue that quarterly reporting encourages short-termism, burdens companies with compliance costs, and distracts management from long-term strategic thinking. These arguments, while superficially appealing, collapse under scrutiny when set against the historical record. This essay argues that quarterly reporting is not a bureaucratic inconvenience but a vital structural safeguard for investors, markets, and the broader public. Drawing on the catastrophic cases of Enron, WorldCom, Tyco International, HealthSouth, Bernie Madoff, and others, this analysis demonstrates that reduced reporting frequency creates precisely the information vacuums in which fraud, mismanagement, and abuse flourish. Far from being an obstacle to long-term thinking, quarterly reporting is the minimum acceptable standard of transparency in modern capital markets. Any move to weaken it would be a gift to fraudsters and a betrayal of the millions of

ordinary Americans whose retirement savings depend on the integrity of publicly disclosed financial information.

I. Introduction: The Deceptively Simple Case Against Quarterly Reporting

The argument for reducing earnings reporting from quarterly to semiannual cycles has surfaced repeatedly in American financial policy discussions, perhaps most prominently in August 2018 when President Donald Trump directed the SEC to study the question after a suggestion from JPMorgan Chase CEO Jamie Dimon and Berkshire Hathaway chairman Warren Buffett. The idea carries an air of sensible reform: companies, the argument goes, are forced to manage toward a quarterly earnings beat rather than toward genuine long-term value creation. CFOs slash research and development budgets, defer capital expenditures, and make hiring decisions not because these choices serve the business but because they help meet the consensus earnings estimate for the coming quarter. Reduce the frequency of reporting, the argument concludes, and you liberate management to think in years rather than quarters.

This argument has genuine intellectual pedigree. Respected economists, prominent CEOs, and thoughtful investors have all endorsed some version of it at various points. It deserves to be taken seriously rather than dismissed. But when tested against the actual history of corporate fraud, financial crisis, and investor harm in American markets, the case for reduced reporting frequency breaks down almost entirely. The reason quarterly reporting exists is not to satisfy the short-term appetite of day traders. It exists because publicly traded companies control billions of dollars of other people's money, and the people whose money is at stake have a fundamental right to know, on a regular and timely basis, what is being done with it.

The cases examined in this essay span the full spectrum of financial misconduct: elaborate accounting fraud at major corporations like Enron and WorldCom; pervasive executive looting at Tyco and HealthSouth; and the staggering multi-decade Ponzi scheme run by Bernie Madoff. In every single case, the fraud depended on one essential ingredient: time. Time in which the discrepancy between reported reality and actual reality could grow large enough to be concealed, explained away, or obscured by complexity. Quarterly reporting compresses that window. Semiannual reporting would double it. The consequences of that doubling, as the historical record makes unmistakably clear, would be borne overwhelmingly by ordinary investors.

II. The Architecture of Quarterly Reporting: Why It Exists

Before examining the fraud cases, it is worth understanding precisely why quarterly reporting was established and what it is designed to accomplish. The modern quarterly reporting regime grew out of the Securities Exchange Act of 1934, passed in the wake of the 1929 stock market crash and the revelations of widespread manipulation and misrepresentation that followed. Congress recognized that the crash had been enabled in significant part by an information environment in which insiders knew far more about a company's condition than the public investors who held its shares. The solution was systematic, periodic, mandatory disclosure.

The SEC's Form 10-Q, which governs quarterly reporting for public companies, requires companies to disclose their unaudited financial statements, management's discussion and analysis of financial condition and results of operations, quantitative and qualitative disclosures about market risk, and information about legal proceedings and significant changes in the company's situation. These reports must be filed within 40 days of the end of the first three fiscal quarters. The annual Form 10-K, which is audited, is filed within 60 to 90 days of fiscal year end, depending on company size. Together, these filings create a rhythm of disclosure that keeps investors, analysts, regulators, and creditors continuously informed about a company's condition.

The quarterly rhythm is not arbitrary. It aligns with the natural business cycle, with credit agreements and covenant tests, with management incentive plans, and with the analytical needs of equity research. More fundamentally, it limits the period during which a deteriorating or fraudulent company

can continue to attract investment capital under false pretenses. When a company's fundamentals are worsening, quarterly reporting forces that deterioration into public view relatively quickly. When a company is committing fraud, quarterly reporting creates multiple obligatory checkpoints at which the fraud must either be revealed or actively perpetuated through new lies. Each additional quarter of concealment is a quarter in which regulators, auditors, journalists, or suspicious analysts have another opportunity to catch the discrepancy.

Reducing reporting to semiannual would not merely double the time between disclosures. It would reduce by half the number of data points available to investors and analysts for detecting anomalies, model inconsistencies, and departures from trend. Financial fraud does not announce itself. It is detected through pattern analysis, through the comparison of reported numbers over time, through the observation that a company's cash flows do not match its reported earnings, or that its balance sheet leverage does not match its stated debt ratios. Every elimination of a quarterly data point is an elimination of a fraud detection opportunity.

III. Enron: The Archetype of What Concealment Enables

No examination of financial disclosure policy is complete without a thorough examination of Enron Corporation, whose collapse in late 2001 remains the most consequential corporate fraud in American history and a defining case study in what happens when complex financial engineering is allowed to operate in the shadows of investor oversight.

Enron was, at its peak, the seventh-largest company in the United States by revenue, a Houston-based energy trading and infrastructure firm that had reinvented itself in the 1990s from a conventional natural gas pipeline company into what it described as the world's leading energy trading company. Its stock price rose from around $20 in the early 1990s to a peak of approximately $90 in August 2000. Fortune magazine named it America's Most Innovative Company six consecutive years running. Its CEO, Jeffrey Skilling, was celebrated as a visionary. Its chairman, Ken Lay, was among the most politically connected businessmen in the country.

Behind this facade, Enron was engaged in systematic and sophisticated accounting fraud on a massive scale. The company's chief financial officer, Andrew Fastow, had constructed a network of special purpose entities, off-balance-sheet partnerships with names like LJM Cayman and Raptor, designed to hide billions of dollars of debt from Enron's consolidated balance sheet while generating fictitious profits through circular transactions with those same entities. Enron would sell an underperforming asset to one of Fastow's partnerships, book a gain on the transaction, and simultaneously guarantee that the partnership would not lose money on the deal, an arrangement that made the transaction economically meaningless while creating a fraudulent paper profit.

The question this essay must confront directly is: what role did quarterly reporting play in the eventual detection of this fraud, and how much worse would the outcome have been under semiannual reporting? The answer on both counts is significant.

Enron filed quarterly 10-Q reports throughout its fraudulent period. These reports, while themselves containing false and misleading information, nonetheless created a paper trail of disclosures that analysts and investigators could scrutinize. The first serious public cracks in Enron's edifice appeared when financial analysts, examining the quarterly filings over time, began to note troubling patterns: cash flows that persistently lagged reported earnings, a balance sheet whose complexity seemed to grow rather than resolve, return on assets that appeared unusually high given the company's reported debt levels. Short seller Jim Chanos began building a short position in Enron's stock in November 2000 based in part on analysis of its quarterly filings. Bethany McLean of Fortune magazine published her landmark article questioning Enron's valuation in March 2001, explicitly drawing on patterns visible in the company's SEC filings.

Under a semiannual reporting regime, Enron's management would have had six-month windows rather than three-month windows in which to manage the relationship between its fraudulent books and its public disclosures. The special purpose entity transactions that created fictitious profits would have needed to be manufactured only twice a year rather than four times. The pressure on auditors

at Arthur Andersen to sign off on questionable quarterly numbers would have been halved. The number of data points available to analysts like Chanos for detecting the anomalies between cash flows and reported earnings would have been reduced by half. It is not speculative to suggest that Enron's fraud would have lasted longer and grown larger under semiannual reporting. It is the near-certain implication of the arithmetic of concealment.

The human cost of Enron's collapse was enormous even under the existing quarterly disclosure regime. Approximately 20,000 Enron employees lost their jobs. Many lost substantial portions of their retirement savings, which had been heavily concentrated in Enron stock through the company's 401(k) plan. Enron's collapse wiped out approximately $74 billion in shareholder value. The company's pension funds, which held $1.2 billion in Enron stock at the end of 2000, were essentially worthless by the end of 2001. Under a scenario in which reduced reporting frequency had allowed the fraud to continue for another year or two, these losses would have been proportionally larger, as additional employees would have continued contributing retirement savings to Enron stock while additional investors poured capital into what appeared to be a thriving enterprise.

IV. WorldCom: Fraud at Scale and the Quarterly Checkpoint

If Enron represented the complexity of financial fraud, WorldCom represented its simplicity. WorldCom, the telecommunications giant headquartered in Clinton, Mississippi, perpetrated what was at the time the largest accounting fraud in American history: the overstatement of its assets by approximately $11 billion through the simple expedient of capitalizing operating expenses as capital expenditures. This is among the most elementary forms of accounting manipulation, but its very simplicity made it effective, and it was enabled by the same basic mechanism that enables all financial fraud: the gap between what management knows and what the public is permitted to see.

WorldCom's fraud was orchestrated primarily by CFO Scott Sullivan and executed with the knowledge and direction of CEO Bernie Ebbers. The mechanics were straightforward. WorldCom paid enormous fees to other telephone companies for the right to use their networks, expenses known in the industry as line costs. As WorldCom's core business deteriorated in the wake of the dot-com bust and the saturation of the long-distance market, these line costs became increasingly burdensome relative to declining revenues. Rather than disclose the deterioration of the business, Sullivan directed accounting staff to move hundreds of millions of dollars per quarter in line cost expenses off the income statement and onto the balance sheet as capital assets, fraudulently transforming what were properly expenses into what appeared to be investments. This had the effect of artificially inflating reported profits while masking the genuine deterioration of the business.

The WorldCom fraud was ultimately uncovered by the company's internal audit team, led by Cynthia Cooper, working in coordination with the SEC. Cooper's team identified approximately $3.8 billion in fraudulent entries by June 2002, and the company filed for bankruptcy protection on July 21, 2002, in what was at the time the largest bankruptcy in American history. The quarterly cadence of SEC filings played a meaningful role in this discovery: the pattern of entries that Cooper's team identified was visible precisely because those entries had been made on a quarterly basis, creating a series of similar journal entries across multiple reporting periods that could be identified as anomalous.

Consider the counterfactual under semiannual reporting. WorldCom's fraud involved moving expenses to the balance sheet on a roughly equal quarterly basis. Under six-month reporting, each fraudulent entry would have been twice as large, representing six months of inflated capitalization rather than three. The forensic signature of the fraud, the pattern of consistent, repeated entries, would have been cut in half, making pattern analysis more difficult. More significantly, the analysts and short sellers who had grown suspicious of WorldCom's financial performance on the basis of its quarterly filings would have had fewer data points on which to base their suspicions. The company's stock might have maintained its fraudulent valuation for longer, drawing in additional investment capital from ordinary investors and pension funds that relied on the accuracy of the company's public disclosures.

WorldCom's bankruptcy ultimately affected approximately 17,000 employees who lost their jobs,

wiped out billions in pension and retirement savings, and cost MCI (the successor entity) and its creditors enormous sums in the reorganization process. Bond investors who had purchased WorldCom debt based on the company's fraudulently inflated financial statements lost approximately $180 billion in market value. As with Enron, the extension of the fraud that would likely have resulted from semiannual reporting would have magnified these losses proportionally.

V. Tyco International: Executive Looting and the Disclosure Gap

The Tyco International scandal, which came to public attention in 2002, represents a somewhat different category of financial misconduct from Enron and WorldCom but is equally instructive for the question of reporting frequency. At Tyco, the fraud was not primarily an elaborate accounting scheme designed to deceive investors about the nature of the business. It was, at its core, simple theft: the systematic looting of a major public corporation by its top executives for personal enrichment.

Dennis Kozlowski, Tyco's CEO, and Mark Swartz, its CFO, were convicted in 2005 of stealing approximately $400 million from Tyco through unauthorized bonuses, fraudulent expense accounts, and self-serving real estate transactions. Kozlowski's personal extravagances at company expense became notorious during the trial: a $6,000 shower curtain, a $15,000 dog umbrella stand, and most infamously, a $2.1 million birthday party for his wife on the island of Sardinia, half of which was billed to Tyco. These were not merely embarrassments; they were symptoms of a systemic culture in which the company was treated as a personal piggy bank by its senior executives.

The mechanism by which Kozlowski and Swartz extracted funds from Tyco involved, among other things, a corporate loan forgiveness program through which tens of millions of dollars in loans to executives were forgiven without board approval and without disclosure to shareholders, relocation programs that paid for personal expenses under the guise of corporate relocation costs, and bonus arrangements that were not properly authorized or disclosed. Critically, many of these transactions were buried in the complexity of Tyco's quarterly and annual filings in ways that obscured their true character.

The relevance to reporting frequency is this: the transactions through which Kozlowski and Swartz stole from Tyco were not one-time events. They were ongoing, recurring extractions that took place across multiple quarters and multiple years. The paper trail that investigators and prosecutors used to build their case against the executives was precisely the quarterly filing trail: the patterns of related-party transactions, the inconsistencies between disclosed compensation and actual payments, and the departures from disclosed policies that became visible when quarterly filings were examined in sequence over time. A reduction in the number of reporting periods would have proportionally reduced the forensic record available to investigators and the analytical information available to investors trying to evaluate the integrity of Tyco's management.

Moreover, the Tyco case illustrates an often-underappreciated dimension of the disclosure debate: quarterly reporting disciplines not only the financial statements themselves but management's ongoing obligation to describe, explain, and contextualize the company's financial condition. Every 10-Q includes not only financial statements but management's discussion and analysis, a section in which executives are required to describe material changes in financial condition, liquidity, and results. This narrative obligation creates additional checkpoints at which departures from reality become harder to maintain. The more frequently management must describe what it has done with investors' money, the more opportunities exist for someone, whether an analyst, a journalist, a whistleblower, or a regulator, to notice that the description does not match the observable facts.

VI. HealthSouth: The Serial Fraud That Required Constant Maintenance

HealthSouth Corporation, the Birmingham, Alabama-based rehabilitation hospital and outpatient surgery chain, provides perhaps the most striking illustration of how quarterly reporting creates a fraud-detection rhythm that is essential to investor protection. HealthSouth's accounting fraud,

orchestrated by founder and CEO Richard Scrushy, involved the systematic overstatement of earnings in nearly every quarter from 1996 through 2002, a period spanning approximately 25 consecutive quarterly filings. The scale of the fraud ultimately totaled approximately $2.7 billion in overstated earnings.

The mechanics of HealthSouth's fraud were relatively straightforward but required continuous, active maintenance. HealthSouth's actual earnings consistently fell short of Wall Street's consensus expectations. Rather than disclose the shortfall, Scrushy directed his finance team, a group that became known internally as the "family," to manufacture the necessary journal entries to bring reported earnings in line with analyst expectations. This was not a one-time fraud but a rolling operation that was repeated every quarter: the finance team would calculate the gap between actual earnings and the consensus estimate and fabricate the accounting entries needed to close it.

What makes HealthSouth so directly relevant to the reporting frequency debate is that this fraud was explicitly and mechanically quarterly in its cadence. It was performed on a quarterly basis, documented in quarterly filings, and maintained through the discipline of meeting quarterly earnings targets. The fraud was ultimately uncovered when a key participant, CFO William Owens, agreed to cooperate with the FBI in 2003 and provided investigators with detailed records of the quarterly fraud meetings at which the fabricated entries were determined and assigned.

Under a semiannual reporting regime, the fraud at HealthSouth would have required fabrication only twice a year rather than four times. The number of participants who needed to be involved in any given fraudulent reporting cycle could potentially have been reduced, limiting the pool of potential cooperating witnesses. The forensic trail would have been half as long and half as detailed. The probability that any single participant would have reached the breaking point of conscience or legal exposure at which cooperation with investigators became preferable to continued participation would have been reduced. It is plausible, even likely, that under semiannual reporting, HealthSouth's fraud would have continued longer and grown larger before detection.

More broadly, HealthSouth illustrates the important principle that large-scale accounting fraud is not typically a single event but a process, one that must be actively and repeatedly perpetuated. Each additional reporting period is an additional opportunity for the fraud to unravel: a participant who grows nervous, an auditor who pushes back, a regulator who flags an anomaly, or an analyst who notices that the company's cash flows are inconsistently related to its earnings. Quarterly reporting maximizes the number of these opportunities. Semiannual reporting halves them.

VII. Bernie Madoff and the Ponzi Scheme: The Long Shadow of Infrequent Scrutiny

The case of Bernard L. Madoff Investment Securities LLC occupies a unique place in the history of financial fraud. Madoff did not run a public company subject to SEC reporting requirements. His investment advisory business operated as a registered investment adviser managing accounts for thousands of clients, including wealthy individuals, charitable foundations, feeder funds, and institutional investors. His Ponzi scheme, which ultimately totaled approximately $65 billion in claimed assets (with actual investor losses of approximately $17 billion), was the largest investment fraud in history.

Madoff's inclusion in a discussion of quarterly earnings reporting may seem incongruous at first. He was not a public company; he did not file 10-Q reports. But the Madoff case is profoundly relevant to the reporting frequency debate for two reasons. First, it illustrates with devastating clarity what happens when the periodic, mandatory, externally verifiable disclosure of financial information is absent or inadequate. Second, and more specifically to the SEC reporting question, the Madoff case demonstrates that the period of a fraud's concealment is directly and predictably related to the frequency and quality of external scrutiny applied to financial representations.

Madoff ran his Ponzi scheme for approximately two decades, possibly longer. He attracted capital by reporting consistently positive returns, typically in the range of 10 to 12 percent annually, regardless of market conditions. His strategy, supposedly an options-based split-strike conversion approach, was described in account statements that were sent to clients but never subjected to meaningful

external verification. The SEC received multiple credible tips about Madoff's operation, most notably from financial analyst Harry Markopolos, who submitted a detailed report to the agency in 2000 and followed up with additional submissions in 2005 and 2008. Markopolos demonstrated mathematically that Madoff's claimed returns were statistically impossible given the options market volumes that his stated strategy would have required.

The SEC's failure to act on Markopolos's warnings is among the most ****ing regulatory failures in American history. But the Madoff case also illustrates a principle that directly applies to the reporting frequency debate: the fraud survived in part because the scrutiny applied to it was periodic, infrequent, and superficial rather than continuous and rigorous. Madoff's clients received account statements monthly, but these statements reflected only Madoff's own representations about trading activity that was never actually occurring. There was no quarterly independent verification of his positions, no external audit of his trading records, and no mechanism by which the gap between his reported results and his actual activities could be regularly surfaced.

When the SEC did conduct examinations of Madoff's operation, in 1992, 2004, and 2005, the examinations were limited in scope and easily deflected by Madoff's confident misrepresentations. Had the SEC applied something analogous to the quarterly disclosure regime, requiring Madoff to produce independently verified, externally auditable records of his trading activity on a quarterly basis, the fraud would almost certainly have been detected decades earlier. The analogy is direct: a public company required to file quarterly with the SEC and submit to quarterly review by credible analysts, auditors, and regulators operates in a vastly more transparent environment than one that provides financial information only twice a year. Madoff's success depended on the absence of frequent, external, independently verifiable disclosure. The lesson for public company reporting is unambiguous.

The human dimensions of the Madoff fraud were catastrophic. Hundreds of charities and foundations that had entrusted their assets to Madoff were wiped out, including Elie Wiesel's Foundation for Humanity, which lost $15.2 million. Thousands of individual investors lost their retirement savings. The Fairfield Greenwich Group, one of the largest feeder funds into Madoff, had approximately $7.5 billion invested with him and suffered devastating losses. Feeder funds in Europe, including Banco Santander's Optimal Investment Services and HSBC Holdings, suffered billions in losses. Had a more robust regime of periodic independent verification been applied to Madoff's operation, many of these losses would have been averted.

VIII. The Short-Termism Argument Examined and Rejected

Having established the historical case for the fraud-detection value of quarterly reporting, it is necessary to engage seriously with the primary argument advanced by proponents of reduced reporting frequency: the claim that quarterly reporting encourages destructive short-termism in corporate management. This argument deserves genuine engagement rather than dismissal, because it reflects a real phenomenon. There is credible evidence that some managers do make decisions that sacrifice long-term value in exchange for short-term earnings beats, and this is a legitimate problem for corporate governance.

The question, however, is whether the solution to short-termism is the reduction of reporting frequency, and here the evidence is considerably less compelling. Several points merit careful consideration.

First, the short-termism problem is primarily a problem of incentive structures, not a problem of information frequency. Managers who cut R&D budgets to meet quarterly earnings estimates do so because their compensation packages create financial incentives to do so, because institutional investors have historically rewarded earnings beats with stock price appreciation, and because the career risk of missing an estimate is disproportionately larger than the benefit of beating it. None of these incentive structures would be altered by reporting financial results twice a year rather than four times. A manager whose annual bonus depends on hitting an earnings target will hit that target whether it is evaluated quarterly or semiannually; the time horizon of the manipulation simply

extends.
Second, there is no compelling empirical evidence that companies in jurisdictions with less frequent mandatory reporting demonstrate superior long-term investment behavior. Many European companies operate under semiannual or annual reporting regimes, and there is no systematic evidence that their R&D investment, capital expenditure patterns, or long-term value creation are superior to comparable American companies subject to quarterly reporting. If less frequent reporting genuinely liberated management for long-term thinking, this effect should be visible in the comparative data. It largely is not.
Third, the premise that quarterly reporting drives short-termism is itself contested. Many of the most notable examples of destructive short-term thinking in American corporate history, including the financial engineering at General Electric under Jack Welch and the aggressive expansion strategies at Sears and Kmart, involved management teams that were thoroughly informed about and engaged with their quarterly results. The problem was not that they were providing too much information to investors; the problem was that their incentive structures rewarded the manipulation of those results.
Fourth, and most fundamentally, the cure proposed by the short-termism argument would harm investors far more than the disease it purports to treat. Suppose it is conceded that some managers cut R&D spending to meet quarterly earnings estimates. This is undoubtedly a real cost. Now weigh that cost against the cost of Enron's investors being deprived of two additional quarters of data that might have revealed the fraud earlier, or WorldCom's bondholders continuing to purchase debt for an additional six months while the company's actual financial condition deteriorated invisibly. The asymmetry of these outcomes is stark. The costs of short-termism are diffuse, gradual, and often reversible. The costs of fraud concealment are concentrated, sudden, and for the individuals affected, frequently catastrophic and permanent.

IX. The Investor Perspective: Who Bears the Cost of Reduced Transparency

Any serious analysis of the reporting frequency question must consider not only the abstract policy arguments but the concrete distribution of costs and benefits across different categories of market participants. This distributional question reveals that the case for reduced reporting frequency is, in significant measure, a case advanced by and for the benefit of corporate insiders and institutional investors at the expense of retail investors and the public at large.
Institutional investors, including large hedge funds, mutual fund complexes, and sovereign wealth funds, have resources to obtain information about public companies through channels beyond quarterly SEC filings. They conduct their own due diligence, commission independent research, maintain relationships with management teams, and in some cases receive non-public information in carefully managed settings. For these investors, the elimination of two quarterly filings per year is a modest inconvenience at most. They will continue to have access to information, through other means, that ordinary investors lack.
Retail investors, by contrast, are almost entirely dependent on publicly disclosed financial information. The grandmother whose retirement savings are invested in a mutual fund, the teacher whose pension fund holds equity and debt in public companies, the young worker whose 401(k) is invested across a range of stocks: these investors have no independent means of investigating the companies whose securities they hold. Their protection depends entirely on the accuracy, completeness, and timeliness of the information that companies are required to disclose. Reducing the frequency of that disclosure reduces their protection proportionally, while doing nothing to reduce the information asymmetry between them and the better-resourced institutional investors who would continue to gather information through private channels.
This distributional reality has a direct implication for the fraud cases examined in this essay. The investors who suffered the most severe and irreversible losses in the Enron, WorldCom, and Tyco collapses were overwhelmingly ordinary Americans: employees whose retirement savings were concentrated in company stock, pension funds that had purchased securities based on publicly disclosed financial information, and retail investors who had relied on analyst reports built from SEC

filings. The sophisticated institutional investors who had grown suspicious of these companies had often reduced their exposure before the collapses occurred. Ironically, in some cases, it was precisely the analysis of quarterly filings that enabled sophisticated investors to identify problems and exit before the retail investors who lacked the analytical resources to do so.

A regime of semiannual reporting would entrench and deepen this asymmetry. Corporate insiders, who always know more than outside investors about the state of their businesses, would benefit from longer periods in which their private knowledge need not be reconciled with public disclosure. Sophisticated institutions with investigative resources would continue to gather information through private means. Ordinary investors would have less information, less frequently, and would be proportionally more vulnerable to the kind of sustained fraud that quarterly reporting helps to prevent and detect.

X. The Compliance Cost Argument: Real but Overstated

A secondary argument for reducing reporting frequency focuses on the compliance burden that quarterly reporting imposes on public companies, particularly smaller firms. The argument runs that the cost of preparing, reviewing, and filing quarterly reports, including the fees paid to external auditors for quarterly reviews, the internal staff time devoted to close processes and filing preparation, and the management attention consumed by investor relations activities associated with earnings releases, represents a meaningful tax on public company operations that discourages some companies from accessing public capital markets at all.

This argument has some empirical support. Studies of the costs associated with Sarbanes-Oxley compliance, which significantly expanded the scope and rigor of required SEC disclosures in the wake of Enron and WorldCom, have documented meaningful compliance costs, particularly for smaller public companies. There is also evidence that the number of publicly traded companies in the United States has declined significantly over the past two decades, from approximately 8,000 in the late 1990s to fewer than 4,000 today, and some researchers have attributed part of this decline to the increasing regulatory burden on public companies.

These compliance costs are real and deserve acknowledgment. They should be addressed through targeted reforms designed to reduce unnecessary burdens while preserving the core transparency obligations that protect investors. The SEC has already implemented various accommodations for smaller reporting companies and emerging growth companies under the JOBS Act of 2012, including scaled disclosure requirements and reduced audit obligations. These targeted accommodations represent the appropriate policy response to compliance burden concerns.

What compliance cost arguments do not justify is a across-the-board reduction in reporting frequency for all public companies. The compliance cost of quarterly reporting is, for the vast majority of large public companies, a small fraction of total operating costs and a trivially small fraction of the capital that those companies access on the basis of their public disclosures. Enron, WorldCom, and Tyco were each spending hundreds of millions of dollars annually on executive compensation, corporate aircraft, and various forms of management enrichment. The suggestion that these companies needed relief from quarterly reporting compliance costs is absurd on its face. For smaller companies with genuine compliance burdens, targeted relief measures are available and appropriate. A wholesale shift to semiannual reporting is not.

XI. International Comparisons: A Cautionary Tale

Proponents of semiannual reporting sometimes point to international examples, particularly in Europe and Asia, where companies are not required to file quarterly reports, as evidence that less frequent reporting is compatible with functioning capital markets. This argument requires more careful examination than it typically receives.

It is true that companies listed on the London Stock Exchange, the Deutsche Boerse, and many Asian exchanges are not subject to mandatory quarterly reporting requirements. It is also true that

these markets function. But several observations complicate the inference that the American SEC should follow this model.

First, the comparison abstracts from significant differences in the broader disclosure regimes of different jurisdictions. Many European companies that do not file formal quarterly reports nonetheless issue quarterly trading updates, preliminary results announcements, and management statements that provide investors with broadly comparable information on a roughly quarterly basis. The formal requirement may differ without the informational environment differing as substantially.

Second, and more fundamentally, the absence of quarterly reporting in some international markets has not immunized those markets from large-scale fraud and financial misconduct. Wirecard AG, the German payment processing company that collapsed in 2020 following the revelation that approximately 1.9 billion euros of its reported cash balances did not exist, operated under German reporting requirements rather than SEC quarterly reporting standards. The fraud at Wirecard was enabled in part by inadequate and delayed financial disclosure, insufficient auditor skepticism, and a regulatory environment that was, by the assessment of subsequent investigations, inadequate to the task of detecting sophisticated financial misrepresentation. The Wirecard case is, in its own way, as instructive as Enron: it demonstrates that reducing the frequency and rigor of mandatory disclosure creates the conditions in which large-scale fraud can flourish.

Third, the appropriate comparison for American regulatory policy is not simply whether other markets function under less frequent reporting, but whether American capital markets, with their distinctive characteristics of depth, liquidity, retail investor participation, and global importance, would function as well under a reduced disclosure regime. The American equity markets are larger and more liquid than any comparable foreign market in part because investors trust the quality of the information environment. That trust has been built over decades of rigorous disclosure requirements. It would be dismantled far more quickly than it could be rebuilt if a major fraud were to occur under a relaxed disclosure regime and be attributed, correctly, to the regulatory change.

XII. The Role of Auditors and the Quarterly Review

One aspect of the quarterly reporting regime that receives insufficient attention in policy debates is the role of the quarterly review conducted by external auditors. Under PCAOB (Public Company Accounting Oversight Board) standards, public company auditors are required to conduct a review of the financial statements included in quarterly 10-Q filings. This review is less rigorous than a full audit, but it is not trivial: it involves analytical procedures, inquiries of management and financial staff, and review of significant accounting judgments and estimates.

The quarterly auditor review is a meaningful check on the accuracy of financial reporting that would disappear for two reporting periods per year under a semiannual regime. In the Enron case, Arthur Andersen's quarterly reviews of Enron's financial statements, whatever their ultimate failures, did create opportunities for auditors to observe and potentially challenge the complex transactions through which the fraud was perpetuated. In the HealthSouth case, the recurring nature of the fraudulent journal entries was precisely the kind of pattern that quarterly auditor reviews are designed to identify. When those entries were consistently of a similar character, consistently arriving near quarter-end, and consistently just large enough to close the gap between actual and target earnings, an alert auditor reviewing four quarters of such entries had more information with which to identify the pattern than one reviewing only two.

It is worth noting that the audit failures in the major fraud cases of the early 2000s, including Andersen's failures at Enron and WorldCom, were among the drivers of the Sarbanes-Oxley reforms, which strengthened auditor independence requirements, created the PCAOB, and significantly increased the rigor of audit standards. The lesson drawn from those failures by Congress and the SEC was not that auditors should look at financial statements less frequently but that they should look at them more carefully. Reducing reporting frequency would contradict this lesson directly.

XIII. Technology, Real-Time Disclosure, and the Direction of Reform

If the trajectory of securities regulation has been consistently toward more frequent, more comprehensive, and more timely disclosure rather than less, it is in significant part because the technology available to process and analyze financial information has advanced in the same direction. The original quarterly reporting requirements were established in an era when financial analysis was done by hand, financial statements were printed on paper, and the dissemination of information to dispersed investors was slow and expensive. The argument that quarterly reporting was sufficient for its era was not the argument that it was optimal; it was the argument that it was the most frequent disclosure that was practically achievable.

Today, the technology for financial disclosure, analysis, and distribution has advanced enormously. Companies file XBRL-tagged financial statements that can be automatically parsed and analyzed. Financial data providers make quarterly results available to investors within seconds of filing. Machine learning models can analyze patterns across thousands of quarterly filings simultaneously, identifying anomalies that would have required human analysts weeks to detect a generation ago. The direction that technology points for securities disclosure is toward more frequent, more granular, and more rapidly analyzed information, not less.

Some technologists and policy innovators have suggested that the appropriate long-term direction for public company disclosure is continuous reporting, in which material changes in financial condition are disclosed as they occur rather than batched into periodic reports. This vision may be premature in its full form, but it illustrates the correct direction of travel. The case for semiannual reporting asks regulators to move in precisely the wrong direction: to reduce information frequency at precisely the moment when the technology for providing and processing more frequent information is most available.

XIV. Lessons from the 2008 Financial Crisis

No discussion of financial disclosure and investor protection would be complete without at least a reference to the 2008 financial crisis, the most severe financial disruption since the Great Depression. The crisis exposed a range of failures in the financial system, including failures of risk management, regulatory oversight, credit rating agency methodology, and investor due diligence. Among its many lessons, several bear directly on the reporting frequency question.

The financial institutions whose failures precipitated the crisis, including Bear Stearns, Lehman Brothers, Washington Mutual, and others, were all subject to quarterly SEC reporting requirements. Their quarterly filings in the period leading up to the crisis disclosed, with varying degrees of clarity, the mortgage-backed securities exposures and leverage levels that would ultimately destroy them. Sophisticated investors who analyzed these filings carefully had significant warning of the risks building in the system. Many institutional investors reduced their exposure to financial sector equity and debt based on exactly this analysis.

The failure was not that too much information was provided too frequently. The failure was that the information provided was not interpreted correctly, that risk models were inadequate to the task of evaluating complex structured products, and that the incentive structures throughout the financial system encouraged risk-taking at the expense of prudence. None of these failures would have been ameliorated by less frequent reporting. Many of them might have been somewhat more visible under more frequent reporting, as the growth in mortgage exposure and leverage in the quarters immediately before the crisis was rapid and dramatic.

Moreover, the crisis response itself demonstrated the value of frequent disclosure. Regulators conducting stress tests of major financial institutions in 2009 relied heavily on quarterly financial data to assess the institutions' capital positions and estimate losses under adverse scenarios. The granularity of the quarterly data available to regulators was essential to their ability to design credible stress tests and credibly communicate results to the market. Semiannual data would have been less current, less granular, and less useful for this purpose.

XV. The Aggregate Impact: Small Investors and the Retirement Crisis

The stakes of the reporting frequency debate are not abstract. They are concretely connected to the financial security of tens of millions of Americans whose retirement savings are invested in public equity and debt markets. The shift over the past four decades from defined benefit pension plans, in which employers bear the investment risk, to defined contribution plans like 401(k)s, in which employees bear the investment risk, has transferred an enormous amount of financial risk to ordinary workers who are not professional investors and whose financial security depends heavily on the integrity of the information environment in which their savings are deployed.

In 2023, the Federal Reserve estimated that Americans held approximately $35 trillion in retirement assets, including defined contribution plans, IRAs, and defined benefit pensions. A substantial fraction of these assets are invested, directly or indirectly, in publicly traded securities. The financial security of the middle class is, in a very real sense, co-extensive with the integrity of public company financial disclosure.

When Enron collapsed, the employees who suffered most were not the senior executives who had sold stock at the peak or the hedge funds that had shorted the company before its fall. They were the lower and middle-level employees whose 401(k) accounts were locked into Enron stock by the terms of the company's matching contribution program. When WorldCom collapsed, the bondholders who lost most were pension funds that had purchased WorldCom's investment-grade debt based on the company's fraudulently inflated financial statements. The beneficiaries of those pension funds were teachers, firefighters, police officers, and other public employees who had no means of independently verifying the accuracy of WorldCom's quarterly filings and were entirely dependent on the regulatory system to do so on their behalf.

The argument for semiannual reporting, when stripped of its rhetorical packaging, amounts to an argument that these investors should receive less frequent information about the companies whose securities hold their retirement savings. There is no serious argument that this change would serve their interests. The only interests that are unambiguously served by reduced reporting frequency are the interests of corporate insiders who prefer to operate with less external scrutiny and the interests of those who seek to conceal the deterioration or fraudulent manipulation of public companies from the investors who own them.

XVI. Conclusion: Transparency Is Not the Problem

The case for preserving mandatory quarterly earnings reporting is, in the final analysis, the case for transparency in capital markets and the protection of ordinary investors against the asymmetric information advantages of corporate insiders. The historical record reviewed in this essay, from Enron's special purpose entity fraud to WorldCom's capitalization of operating expenses, from Tyco's executive looting to HealthSouth's quarterly earnings fabrication, from Bernie Madoff's decades-long Ponzi scheme to the mortgage exposure concealment that preceded the 2008 financial crisis, points consistently and overwhelmingly toward a single conclusion: the most reliable environmental condition for large-scale financial fraud is a gap between what insiders know and what the public is permitted to see, and any increase in the length of that gap is an increase in the probability and severity of investor harm.

Quarterly reporting does not prevent all fraud. Enron filed quarterly reports and still defrauded its investors. WorldCom filed quarterly reports and still inflated its assets. The existence of mandatory quarterly disclosure does not guarantee the accuracy of that disclosure. What it does is limit the period during which a fraudulent or deteriorating company can continue to attract investment capital under false pretenses, create more frequent opportunities for analysts, auditors, regulators, and whistleblowers to detect discrepancies between disclosed and actual financial condition, impose a regular discipline of external accountability that inhibits the gradual normalization of fraudulent practices within corporate management, and provide the granular time-series data that investigators,

prosecutors, and market participants need to understand what went wrong and hold responsible parties accountable.

The short-termism concerns that animate much of the case for semiannual reporting are legitimate in their identification of a real corporate governance problem but wrong in their proposed solution. Short-termism is a product of misaligned incentive structures, not excessive disclosure frequency. Addressing it requires reforms to executive compensation design, institutional investor governance, and the culture of earnings guidance, not the deprivation of ordinary investors of timely information about the companies whose securities they hold.

The burden of proof in any argument for regulatory change should rest on the party proposing to weaken investor protections. That burden has not been met and cannot be met, because the historical record argues so powerfully against it. Every company that has committed large-scale financial fraud in the modern era has benefited from the information asymmetry that periodic reporting is designed to reduce. Every reform that has reduced that asymmetry, from the Securities Exchange Act of 1934 to the Sarbanes-Oxley Act of 2002, has moved in the right direction. A shift to semiannual reporting would move in the wrong one.

The SEC was created to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. These three missions are not in conflict; they are complementary. Markets are most efficient when they operate in a transparent information environment. Capital formation is most productive when investors can trust the accuracy of the financial information on which their investment decisions are based. Investor protection is most effective when the information asymmetry between corporate insiders and the investing public is minimized. Quarterly reporting serves all three of these missions. Semiannual reporting would undermine all three.

Bernie Madoff operated his fraud for approximately twenty years because the scrutiny applied to his claimed results was infrequent, superficial, and inadequate. Enron perpetuated its fraud for years because the complexity of its transactions made each quarterly filing obscure while creating the appearance of transparency. WorldCom's simple but sustained fraud survived for years because the scale of each quarter's falsification was modest enough to escape detection in any single reporting period. HealthSouth's management met quarterly to decide how much to fabricate, because the quarterly cadence of disclosure was the cadence of accountability to which they were subject.

In each of these cases, more frequent and more rigorous disclosure would have helped. Less frequent disclosure would have hurt. The policy implication is clear, and the SEC should draw it without equivocation: quarterly reporting is not the problem. It is part of the solution. It should be preserved, strengthened, and where the technology permits, eventually replaced by something more frequent still. The direction of reform in securities disclosure should always be toward more light, not less.

Note on Sources

This essay draws on the public records of SEC enforcement actions, federal criminal prosecutions, congressional testimony, and contemporaneous reporting. Key sources include the SEC's final judgment and litigation releases in the Enron, WorldCom, Tyco, and HealthSouth matters; the report of the Special Investigative Committee of Enron's Board of Directors (the Powers Report, 2002); the U.S. Senate Permanent Subcommittee on Investigations' report on Enron (2002); the SEC's Office of Investigations report on the Bernard L. Madoff Investment Securities matter (2009); Harry Markopolos's congressional testimony (2009); Bethany McLean and Peter Elkind's "The Smartest Guys in the Room" (2003); and the academic literature on the relationship between disclosure frequency and fraud detection, including work published in the Journal of Accounting Research, the Accounting Review, and the Journal of Finance. Statistical figures referenced in the text represent estimates from these sources and from contemporaneous financial press reporting; precise figures may vary across sources.

— Transparency, Accountability, and the Public Trust —

Sent from my iPhone

Ryan Hall — Jun 10, 2026
Subject: Do not amend corporate earnings call requirements From: Ryan Hall Affiliation: Jun. 10, 2026 My name is Ryan and I am a high school teacher in San Diego. I do not think that Wall Street inherently has the common man in its best interest. There is too much at risk for the lower and middle class who are counting on their 401(k)s and investments to keep them solvent in retirement. Please do not allow for Wall Street executives to hide corporate mismanagement from their investors. Do not allow a change to quarterly earnings calls.

Ryan Manderfeld — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ryan Manderfeld Affiliation: Jun. 10, 2026 The SEC needs to remember they function as a check on this kind of unethical financial treason. They should not bow before bloated corporate power and help them evade scrutiny and honest accounting. SEC, you work for the citizens of this country and not the corporate machine. Even if they fatten your personal wallets with illegal bribes. They're laughing at you SEC and portraying you as fools. Which if you allow this, you are. Please do what's right. Ryan Manderfeld-disabled citizen who this matters to, as it should for every American.

S Cote-Durham — Jun 10, 2026
Subject: S7-2026-15 Comment From: S Cote-Durham Affiliation: Jun. 10, 2026 Transparency, transparency, transparency.

S. Dana Seccombe — Jun 10, 2026
Subject: S7-2026-15 Comment From: S. Dana Seccombe Affiliation: Jun. 10, 2026 These days, corporate greed is visible every day. And that’s just what we know.

Cutting back reporting on corporate facts is going the wrong direction and is leading the US into a situation where absolutely nobody trust anything. Further opacity will increase trade friction and decrease GNP as well as personal wealth.

Please maintain current reporting frequency.

Get Outlook for iOS

S.S. — Jun 10, 2026
Subject: Quarterly reports From: S.S. Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 25 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. We need transparency for investors use.

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sallie Hicks — Jun 10, 2026
Subject: S7-2026-15 Comment From: sallie Hicks Affiliation: Jun. 10, 2026 Keep the unethical folks being looked at quarterly

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Sally — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sally Affiliation: Jun. 10, 2026 Keep companies financial information open and honest.

Sent from my iPhone

Sally Jacobsen — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sally Jacobsen Affiliation: Jun. 10, 2026 I'm too old to start over! We are counting on our savings, investments, and social security that We PAID INTO to get us through to our ends. This proposed change puts everything at risk. Please don't do it!

Sent from my iPhone

Sally Killough — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sally Killough Affiliation: Jun. 10, 2026 My name is Sally Killough, I am retired and on a limited income. This move to change reporting is dangerous and irresponsible. We are already in grave danger of losing social security and this move could allow companies to run unchecked with our life savings. This must not happen. It is obvious at this point in time that the basic population is absolutely less than dirt to those in power. Do your job and protect the population from the corruption that is rampant. Be the heroes!

Sally Nygren — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sally Nygren Affiliation: Jun. 10, 2026 I would like to continue with quarterly reporting.

Sent from my iPhone

Sam Porgess — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Sam Porgess Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Good morning. I'm a retail investor. The only real insight I have that enables me to make investment decisions comes from their quarterly reports, earnings announcements, and subsequent discussions. The rest of the "information" out there is simply biased propaganda put out by the company or its competitors. Eliminating these quarterly reports means I will be flying blind through my retirement years. I'm sure I'm one of many. Please consider my comments. Thank you.

Samuel Giordano — Jun 10, 2026
Subject: S7-2026-15 Comment From: Samuel Giordano Affiliation: Jun. 10, 2026 To whom it may concern,
This idea is an absolute disaster waiting to happen, which will yield consumers being robbed again. Having grown up during the 2008 financial crisis and seen how similar errors cost people like my parents lost significant portions of their life savings, I am confident that this is a bad idea. If regulations are loosened, hedge funds and insiders will make off like bandits with hard working people's money again. The SEC needs to do it's job and leave guardrails in place to prevent Americans from being ripped off. SpaceX and other similar companies can wait for their IPOs with a proper valuation just like every other major company has.
Respectfully,
Sam G.

Sande Ali — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sande Ali Affiliation: Jun. 10, 2026 Dear SEC,

I am writing to express my serious concerns regarding current market conditions and the level of oversight on Wall Street. As a retiree, I am deeply troubled by the ongoing corruption and market manipulation that threaten the financial security of small retail investors.

I believe it is essential that 401(k) plans be scrutinized and modified on a monthly basis. Without this level of frequent oversight, many retail investors risk being cheated and may not realize the extent of their losses until it is too late to make necessary adjustments to their portfolios.

Furthermore, I am calling for significantly increased transparency for retail investors. To ensure a fair and equitable market, individual investors must have access to more information, not less, to protect their retirement savings from predatory practices.

Thank you for your time and for considering these critical issues.

Respectfully,

Sandra Ali

Sandra Franklin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandra Franklin Affiliation: Jun. 10, 2026 Quarterly reporting is honest, not semi-annually.

Sandra Johnson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandra Johnson Affiliation: Jun. 10, 2026 I expect visibility AND integrity in my investments.

S Johnson
Virginia

Sandra Knaur — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sandra Knaur Affiliation: Jun. 10, 2026 I rely on quarterly information to keep my retirement expenses balanced to income from retirement income of 401K. Don't set us back to semi-annual reporting. It will hurt us individually!

Sent from my iPhone

Sandra Morrison — Jun 10, 2026
Subject: File No. S7-2026-15 From: Sandra Morrison As an investor in real estate and the stock market, I need timely information to make decisions. Six months is not timely. Keep it as is

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Sandra Perrien — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandra Perrien Affiliation: Jun. 10, 2026 As a newer investor, quarterly reports provide the assurance or warnings about the health of a company. Longer report intervals would put others like me at a disadvantage. This would result in me being reluctant to participate in the market. Do not change the report requirements. I am retired and rely on current information in making my investment decisions.

Sandra spinks — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandra spinks Affiliation: Jun. 10, 2026 I have saved money in my 401k since they started. I manage my funds myself. Now that I am retired, I still manage these funds. I have used them to purchase a home, for travel and unexpected medical expenses. I saw what happened in 2008. It was criminal and I have friends in their seventies who still are effected by the actions of a greedy few. Although, it seem as if greed and laxity with other people money is the norm IT is wrong. Quarterly reporting allowed me to move money before the 2008 crash into bonds. There is no reason to hide these reports except fraud. Quarterly reporting is still required for these funds. So in the AI world that business is pushing down are throats that can do everything a human can do why are you pushing this? Yes I smell fraud all over this. Information to the few so they benefit and not the rest of us. Shame on you.

Sent from my iPhone

Sandra V Regnerus — Jun 10, 2026
Subject: S7-2026-15 Comment. Sandra Regnerus From: Sandra V Regnerus Affiliation: Jun. 10, 2026 It's my money and I have a right to know what is happening to it. Otherwise, insiders can rob me blind and I am clueless.

Sent from my iPhone

Sandy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandy Affiliation: Jun. 10, 2026 I support quarterly reports. PLEASE continue sending them!

Sent from my iPad

Sandy Johnson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sandy Johnson Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

I strongly support the continued requirement for quarterly reporting by publicly traded companies.

Quarterly reports provide investors with timely and transparent information about a company's financial condition, operating performance, risks, and future outlook. As an individual investor, I rely on these reports to make informed decisions and to monitor changes in a company's performance throughout the year.

Without quarterly reporting, investors could be forced to wait many months for important information that may significantly affect the value of their investments. This delay would create information gaps that could disadvantage smaller investors and benefit only those with access to private sources of information.

Quarterly reports also promote accountability. Regular disclosure encourages management teams to communicate openly with shareholders and helps identify emerging problems before they become larger issues. Investors deserve timely updates on revenues, earnings, debt levels, cash flow, and material business developments.

In addition, quarterly reporting contributes to market efficiency by ensuring that relevant information becomes available to all investors on a regular schedule. Transparent and consistent reporting helps maintain confidence in U.S. capital markets and supports fair price discovery.

While reporting requirements should always be reviewed to avoid unnecessary burdens, the benefits of quarterly reporting to investors, market transparency, and corporate accountability substantially outweigh the associated costs.

Thank you for considering my comments.

Respectfully,
Sandra Johnson
Retiree

Santiago M — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Santiago M Affiliation: Jun. 10, 2026 For the love of god don't go semi annual. Quarterly is the appropriate cadence.

Santos Delgado — Jun 10, 2026
Subject: S7-2026-15 Comment From: Santos Delgado Affiliation: Jun. 10, 2026 Require companies to file reports quarterly not twice a year.

Sent from my iPhone

Sara Javoronok — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Sara Javoronok Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

The quarterly disclosure rule shouldn't change. It provides necessary information for people to use when making trades and decisions. Transparency is important and leads to less fraud.

Sara Javoronok

Sara Robinson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sara Robinson Affiliation: Jun. 10, 2026 It seems the only reason to change the rule of quarterly reporting is to hide information the public should know.

Yahoo Mail: Search, Organize, Conquer

Sarah Collins — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sarah Collins Affiliation: Jun. 10, 2026 NO. This is absolutely outrageous. I'm so tired of having to stick up for the little guy.

Get Outlook for iOS

Sarah Larson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sarah Larson Affiliation: Jun. 10, 2026 My name is Sarah Larson, I'm a PhD student working on my second act career. I do not support the bi-annual filings, and strongly urge SEC to continue the quarterly filings. Quarterly filings boost and buoy the market, and we have two points of evidence: 1) comparing modern biannual and quarterly filings, we see larger returns from markets with quarterly. The US is well poised here, second only to gains by the South Korea market. 2) We have historical evidence, we experienced lower returns with less transparency between 1955-1970.

Keep the quarterly transparency and maintain growth in US markets!!!

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Sarah McClain — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Sarah McClain Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

do your job - protect investors, not companies

Sarah Warland — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sarah Warland Affiliation: Jun. 10, 2026 No. Rules were put in place for a reason. Please do not take us backwards

Sarah Warland
Numbers and Books
512-337-3750 office

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Sarah Wells — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sarah Wells Affiliation: Jun. 10, 2026 I am a hard-working American with a bachelor's degree and an MBA, but I spent the first decade of my career working for very little money in a very expensive city. My retirement and investment accounts are currently the only safety net I have for the future, and the additional risk being posed to my future earnings is an absolute outrage. We tried this model once before, and it failed spectacularly. Our economy is wrecked enough as it is -- stop playing games with Americans' livelihoods in a time when most of us, even the highest-educated and most business-oriented, are barely scraping by. Please reconsider and protect our financial investments. The corporate landscape has had 56 years to figure out how to meet quarterly reporting concerns while also navigating long-term strategy goals — if a business can't do both, its executives aren't doing their jobs.

Thank you.

Sarah Wells
General Manager
Wells Family Counseling

219-554-8855

Scott Dubick — Jun 10, 2026
Subject: S7-2026-15 Comment From: Scott Dubick Affiliation: Jun. 10, 2026 I think it would be foolish to allow companies to stop reporting financials quarterly. It'll be catastrophic eventually. Not sure why you guys at the SEC don't care.

Scott Dubick

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scott smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: scott smith Affiliation: Jun. 10, 2026 Of all times to stop doing the right thing??? Keep it 1/4 rly!

Cascade Peaks Construction
C.503-930-7432
ccb # 164676
Salem, Oregon

Scott Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Scott Smith Affiliation: Jun. 10, 2026 None are above the laws

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Se Se — Jun 10, 2026
Subject: S7-2026-15 Comment From: Se Se Affiliation: Jun. 10, 2026 Steven Stallsmith, Auditor … There is a reason these rules were created and have been followed for 50 years. It is NOT burdensome to report on a quarterly basis. The process is pretty much automated. Investors have a right to be apprised of what is going on within the companies in which they invest, or may do business with. We are seeing every day how easy it is for non-monitored companies to scam the general public. Beginning at the top. This is only a win for corporations not for everyday people.

Sean Vergara — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sean Vergara Affiliation: Jun. 10, 2026 I am writing to submit a public comment in strong opposition to any proposal under File No. S7-2026-15 that would reduce public company reporting to four times per year (quarterly) or less. Frequent and transparent financial reporting is a cornerstone of investor confidence in U.S. capital markets. Reducing reporting frequency would diminish the transparency that investors rely upon to make informed

decisions. Without that transparency, I no longer view U.S. equity markets as the stable and reliable investment environment they have historically represented. If this proposal moves forward, I will withdraw my investments from the U.S. stock market and discontinue future contributions. I urge the Commission to preserve and strengthen existing reporting requirements to protect retail investors and maintain the integrity of U.S. markets.

Do not cave to the oligarchs and the billionaires; stick to your mission and stay focused on helping the American people. If you make any other decision, the SEC's legacy will be remembered as a corrupt agency that allowed billionaires to lie and cheat to higher stock vaulations.

With patience and respect for my country,
Sean

Shan Ball — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shan Ball Affiliation: Jun. 10, 2026 Keep with the quarterly reporting, keep it honest and transparent.

Yahoo Mail: Search, Organize, Conquer

Shane Taylor — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Shane Taylor Affiliation: Jun. 10, 2026 Shane Taylor
Retired Physicist
Eagle River, Alaska

As a long time investor, I've always believed in, used, and relied upon accurate, timely financial data from corporations I've invested in. Sometimes quarterly isn't often enough, given today's markets and the speed of technology. The fact that the SEC is even considering rolling back reporting requirements to twice a year makes me question who is leading the organization and who is funding them. This proposed move is not only counter-intuitive but also, historically, counter-productive to a thriving market. It would definitely impact my investment enthusiasm going forward and I believe a lot of Corporate America would see less investment activity if this is implemented. Who wants to invest their hard-earned money in a company who wants to keep their books closed to investors? This proposed change is wrong and I recommend the SEC abandon it completely.

I appreciate your consideration on this matter.

Sent from my iPhone

Shannon Allmer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shannon Allmer Affiliation: Jun. 10, 2026 The SEC should review its own history and charter. It was commissioned to review, examine, and evaluate public companies reporting practices to ensure the integrity of the stock market and Wall Street firms

operating in a manner consistent with GAAP standards. Leap forward 125 years and we have the power of computing and the internet. Everything moves faster, companies can generate reports and data and the push of a button. HFT moves trillions of shares each week and everyone accepts the fact that the price and processes are correct and consistent. The market makers spend billions annually to keep the edge, but suddenly the need to submit a few reports 4 times a year and comply with the rules that have been in place for decades is too expensive and time consuming?? How about spending a fraction of those billions on HFR (reporting), accurate marking of exemptions in trades, and return the dark pools to their original intent and sizing, and disallow internalizing order flow. Start there and see where the market goes.

Thanks,
Shannon

Shannon Donahue — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shannon Donahue Affiliation: Jun. 10, 2026 I'm 73, I'm on Medicare. I don't qualify for Medicaid. They took away my small Snap benefit earlier this year 😖. I may lose my electricity. All because 'they' want another opportunity to squeeze a little blood out of my already squeezed pocketbook? NO! Quarterly is delay enough. They get more than enough time for quarterly reports. Every six months is just asking for trouble,!

S, Donahue, retired RN

Shannon Marquardt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shannon Marquardt Affiliation: Jun. 10, 2026 Keep it you crooks.

Shari Bahr — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shari Bahr Affiliation: Jun. 10, 2026 My name is Sharie Bahr and I live in Wisconsin. I am adamantly opposed to this rule change allowing companies listed on the Exchange to disclose only every 6 months instead of every 3 months as is currently required. Information is power, and a lack of disclosure impacts an investor's ability to make sound choices about where they put their money. These rules were put in place as a result of the market crash that caused the Great Depression and there is absolutely NO credible evidence to support the claim that companies are more ethical now than they were then. I stand in firm opposition to this rule change.

Sent from AT&T Yahoo Mail for iPad

Shari Doane — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shari Doane Affiliation: Jun. 10, 2026 Gravely concerned and feel that it needs to continue to be quarterly. Our country at this time is not feeling safe and protected by our leaders. Letting things go for too long without checks and balances does not encourage me to trust these companies.

Thank you,

Shari Doane, Behavioral Consultant

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Sharon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharon Affiliation: Jun. 10, 2026 Sharon Del Prete, Credit Analyst

Consumers and private investors need as much information as possible, as often as possible. I can only think of one possible reason for this change: large companies lobbied for it. Every time Republicans bow to corporations, that is REVERSE SOCIALISM in action. SOCIALISM FOR CORPORATIONS AND NOT THE PEOPLE.

Sharon

Sent from my iPhone

Sharon Erpestad — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharon Erpestad Affiliation: Jun. 10, 2026 It should be kept quarterly to reduce fraud. I even think it could be done MONTHLY. I balance my checkbook every month to know where I am. We need more transparency, NOT LESS

Sharon Giles — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sharon Giles Affiliation: Jun. 10, 2026 Quarterly is a necessity for transparency or we take a huge risk with our money.

Sharon Kelly — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharon Kelly Affiliation: Jun. 10, 2026 Leave quarterly reporting in place! This is critical for the public to adequately assess the risk of investments.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sharon King — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharon King Affiliation: Jun. 10, 2026 I am a retired individual. These folks have our money! We want regular reports and a quarterly report is not excessive! Be happy that investors are not requiring monthly data!

Sent from my iPhone

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sharon kuley — Jun 10, 2026
Subject: S7-2026-15 Comment From: sharon kuley Affiliation: Jun. 10, 2026 My name is Sharon Kuley, & I work as an educator. Under the current administration, the “insiders” are already taking advantage of privileged info to gain the system, while the rest of us play by the rules. Removing quarterly reporting will only grant the insiders a greater advantage & will DEFINITELY make the rest of us even angrier. Do you want complete upheaval and riots in the streets? Record numbers are already protesting in the streets every No Kings Day, and you want to add fuel to the fire? As DJT himself would ask, “Are you a stupid person?”

Sent from my iPhone

Sharon Rondeau — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharon Rondeau Affiliation: Jun. 10, 2026 To All Whom It Concerns,

Transparency = Integrity. If a business entity has to/wants to hide their metrics for ANY amount of time, that business is not reliable. We shouldn't be asked to 'bet on if-comes' and pipe dreams. Giving opportunities to shore up illusions should not be SOP of the SEC.

Thank you,
SE Rondeau

Sharyn Friedman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sharyn Friedman Affiliation: Jun. 10, 2026 It’s ludicrous to not give someone quarterly updates on their own money. Please don’t even consider this change. People need to know where they stand and not be kept in the dark.

Don’t be unfair with other people’s investments/money. Do the right thing and don’t cave.

Keep things as they are. You look dirty yourselves otherwise and there’s enough dirty out there already. Be the noble ones in a world of deceit.

Sent from my iPhone

Shaskan — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Shaskan Affiliation: Jun. 10, 2026 Hello:
It should be abundantly clear by now that corporations cannot be trusted to “do the right thing.”

Cutting reporting back to twice per year gives them all sorts of opportunities for financial shenanigans. You must maintain AT LEAST quarterly reporting in order to protect the investing public.
Kathy Shaskan, Somerville MA

Shawn Guy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shawn Guy Affiliation: Jun. 10, 2026 This is ridiculous. People have a right to their information about any publicly held company at any time. When is the grift gonna end?

Sent from my iPhone

Shawn Lazar — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Shawn Lazar Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
The SEC's proposed rule change would hinder the every day American trying to build a financial future for themselves. U should NOT change the rules already set in place for reasons

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Sheila Foley Gildea — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sheila Foley Gildea Affiliation: Jun. 10, 2026 Former financial planner. All records should be available daily. The markets calculate them. People deserve transparency and truth. Stop underhanded actions. Stand for truth and justice - that is supposed to be the American way.

Sheila Lane Foley Gildea
Sent from my iPhone

Sheila Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sheila Smith Affiliation: Jun. 10, 2026 Sheila Smith, retired.
Knowing all the fraudulent activities that have been going on,
we need more Transparency. Profits to be reported.

Sent from my iPad

Shelley Bryan — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Shelley Bryan Affiliation: Jun. 10, 2026 This twice a year business...NO! NO! And NO! It matters to all investors.
Shelley Bryan
Rockport TX
retired

Shelly Carson — Jun 10, 2026
Subject: File No. S7-2026-15 From: Shelly Carson Shelly Carson, purchasing agent for large school district, year 29. So tired of the obfuscation of the onslaught of highway robbery, trickery, outright thievery happening, with zero repercussions or safeguards remaining in place to protect Americans from the nonstop ridiculousness of the current administration. PLEASE HOLD YOUR GROUND AND CONTINUE SHARING QUARTERLY WHAT IS HAPPENING. A change now is simply more opportunity to take away life plans from Americans. ITS NOT OKAY!!!

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sher packevicz — Jun 10, 2026
Subject: S7-2026-15 Comment From: sher packevicz Affiliation: Jun. 10, 2026 Do not pass the rule to allow expansion of reporting time!!
Keep the quarterly reports!!
Investors need to be protected!

Sent from my iPhone

Sherri Wagerman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sherri Wagerman Affiliation: Jun. 10, 2026 How dare you? That quarterly reporting is very important to me and other investors who are trying to create and protect a nest egg. There's too much going on every day in the markets and six months reporting is unacceptable. I am a licensed insurance agent and I conduct Financial Peace University classes. I have invested in IRA and 401k accounts, and I passed the SEI exam.
Sherri Wagerman

Sherry Williamson None — Jun 10, 2026
Subject: File No. S7-2026-15 From: Sherry Williamson I am totally against six month reporting. Investments are important to retires. Quarterly reporting offers more options for investors to manage their portfolios. Annual reporting failed in the past. Americans leaned from that, so should the SEC.
Sherry Williamson Retired Florida

Shery Phillips — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shery Phillips Affiliation: Jun. 10, 2026 Absolutely not!

Shirley Sheely — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Shirley Sheely Affiliation: Jun. 10, 2026 To the SEC:
It is imperative that quarterly investment earnings reports continue. That is the only way that individual investors can "Keep their eye on the ball" which is critical if they depend on their investment income to live. Less transparency could mean the difference between having enough to pay for our needs or being left financially destitute. Please continue quarterly reporting.
Shirley B. Sheely
Retired

Sent from my iPhone

Shirley Townsend — Jun 10, 2026
Subject: File No. S7-2026-15 From: Shirley Townsend This is such an unethical idea and simply wrong for investors. It cannot happen. I urge you to vote this down.

Shree Beardslee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Shree Beardslee Affiliation: Jun. 10, 2026 Do not become another criminal Trump entity. Enough has been done to the working people. Leave what little investment stocks we have alone. It is essential for most of us to have access to the monthly numbers for survival under this current despicable regime.

Sincerely, Shree Beardslee, A Retiree.

Sent from my iPhone

Silver Bullitt — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Silver Bullitt Affiliation: Jun. 10, 2026 Rob Sims, Boise Idaho
As a 68 year old investor I believe this would be taking steps backwards. Less transparency does not benefit the retail investors. Please do not change the current reporting rules.

Silverio Yanez — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Silverio Yanez Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
We need more oversight and better transparency. Real people need more factual prompt information! We also need more stop gaps to prevent insider trading. the Politicians/Corperations that have been caught red handed need to be held accountable like everyday private citizens!

Silvia Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Silvia Smith Affiliation: Jun. 10, 2026 No way. All this does is let them hide relevant information which is negative and should be known to the shareholders and the government! Since when do we aid and abet criminals hide their malfeasance?

Skip Hino — Jun 10, 2026
Subject: S7-2026-15 Comment From: Skip Hino Affiliation: Jun. 10, 2026 Why should the public not know???

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smurphy — Jun 10, 2026
Subject: Comment on S7-2026-15 From: smurphy Affiliation: Jun. 10, 2026 As a retired person, changes that have the potential to reduce my return on investments might directly reduce my quality of life. The benefit of infrequent reporting will accrue directly to those who need it the least. Meanwhile, the number of homelessness among seniors has skyrocketed. I wish folks who are making these decisions included a little empathy in their decisions and would take the time to understand what their decision could mean to the 99 Sandra Murphy, Daytona Beach FL

Sonya Mukherjee — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sonya Mukherjee Affiliation: Jun. 10, 2026 Quarterly reporting is important to investors. If we are funding a company in any way, we have the right to know whether the company is performing to our expectations or not. VCs and boards require quarterly reporting. Regular investors deserve this transparency as well.

Spencer Fitzgerald — Jun 10, 2026
Subject: S7-2026-15 Comment From: Spencer Fitzgerald Affiliation: Jun. 10, 2026 Spencer Fitzgerald
Electric Studies Engineer

I need to know what's going on with the companies I invest in. This change would put my money and retirement at risk. I am against this change.

Thanks,
Spencer Fitzgerald

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srt392 — Jun 10, 2026
Subject: S7-2026-15 Comment From: srt392 Affiliation: Jun. 10, 2026 This is wrong in every way and you Damm well know it

Sent from my Galaxy

Stacy Porter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stacy Porter Affiliation: Jun. 10, 2026 Stop trying to cheat the American People!

Sent from my iPhone

STASI wright-stasi — Jun 10, 2026
Subject: Comment on S7-2026-15 From: STASI wright-stasi Affiliation: Jun. 10, 2026 Why change now?

Get Outlook for iOS

Stephan Collins — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephan Collins Affiliation: Jun. 10, 2026 My retirement and my husband's retirement are reliant on the stock market. I very much appreciate and value the quarterly reports of the companies that comprise our stock portfolios. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Thank you

Nanci Self
Akron, OH

Stephanie Chastain — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephanie Chastain Affiliation: Jun. 10, 2026 Make the SEC more transparent and more fair. Make all their transactions visible. S Chastain, teacher

Sent from my iPad

Stephanie Hayes — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Stephanie Hayes Affiliation: Jun. 10, 2026 The SEC should require quarterly reports because they provide investors with timely, consistent, and transparent information about a company's financial performance. Regular reporting helps maintain market confidence, supports informed investment decisions, and promotes accountability between annual reporting periods.

Stephanie Hayes, Sys admin, st. Pete, Fl

Thanks,
Stephanie

Stephanie Schroeder — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Stephanie Schroeder Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

In no way does it make sense to discontinue quarterly reporting. Now more than ever the main path to wealth will be investing. With AI less jobs may become available. If the American people are not invested in the companies that are actually making money it is more likely that the gap between the haves and have nots will increase. Retail investors are already at a stark disadvantage with less big data sources than large institutions or insiders. Without quarterly reporting we are less likely to have real information on the true picture. It will also decrease the number of jobs available. Several jobs in the American economy support quarterly reporting. There is absolutely no upside for a middle class American, we need quarterly reports. Without it we might as well be playing the lottery with our investments and retirement. No longer requiring quarterly reporting could cause a cascade effect for middle class Americans. Many of us millennials do not have children. Social security is failing. Without substantial retirement savings, how will we afford old age if our retirement accounts do not grow. The SEC should be protecting the average citizen. There is no upside to discontinuing quarterly reporting. By discontinuing you would be optimizing for fraudulent behavior, increasing job loss, and putting the average American retirement account at risk. Require quarterly reporting.

Stephen Keener — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Keener Affiliation: Jun. 10, 2026 I am writing to express my concerns regarding the proposed changes to quarterly reporting requirements for public companies. The current law mandates transparency every quarter, which is essential for safeguarding investor interests and maintaining market integrity.

Introducing a semi-annual reporting framework would leave stakeholders flying blind for six months, a time during which numerous issues could arise, such as failed product launches, ballooning debt, or litigations. This lack of timely information could allow insiders to sell shares before adverse developments become public, harming retail investors whose portfolios rely on accurate disclosures.

Moreover, history has shown that financial opacity can facilitate fraud, evident in instances like Enron and WorldCom. Quarterly reports, while not foolproof, significantly reduce the window for fraudulent activities to flourish undetected. A shift to bi-annual reporting could enable such misconduct once again.

Lastly, the notion of optionality in reporting creates a slippery slope for smaller companies, ultimately adjusting investor expectations downward and suffocating accountability in the market. The minimal cost savings for companies do not translate into benefits for investors, but rather diminish the quality of information available to them.

I urge you to consider the implications of this significant change and its potential repercussions for the investing public.

Thank you,

Steve Keener
Estimator

Stephen Breton — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Breton Affiliation: Jun. 10, 2026 Keep public corporations public by retaining quarterly reporting. Don’t spread the corruption of private equity practices into the rest of the economy.

Stephen Breton
Bank Fraud Analyst

Stephen Dewey — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Stephen Dewey Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I don't usually sign sponsored petitions but this one is pretty crazy, I had read about this before too.

Taking away quarterly reporting, what could go wrong? You only have to look at startup valuations and trick accounting to see why it is good that we have standard reporting for publicly traded companies. Valuations should not be based on vibes.
I would agree that we want more companies to go public sooner but surely there is a better way.
Stephen

Stephen Dunn — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Stephen Dunn Affiliation: Jun. 10, 2026 Do NOT return to the 1955 six minth rule. This will lead to more failure in the economy. Even the very wealthy will lose thier shirts with this rule change. Look at the reason to was changed in 1970. The quarterly rule should stand for commons sense standards and the betterment of the market. Only a fool tries to fix something that isn't broken. Leave it alone.

Sent via the Samsung Galaxy Note20 Ultra 5G, an AT&T 5G smartphone
Get Outlook for Android

Stephen Holbert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Holbert Affiliation: Jun. 10, 2026 I do not feel it is good for the public to let the books stay closed that long. Maintain quarterly minimum reporting so that inside trading does not have a longer period to flourish. It happened too much as it is. My name is Steve and I work in Energy Generation, please do not allow traders more freedoms than they already have and to take even greater advantage.

Get Outlook for Android

Stephen Liss — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Liss Affiliation: Jun. 10, 2026 This matters to me because quarterly reports make the markets work better for most investors. More disclosure is better than less. I don't see how I benefit from less disclosure.

Stephen Liss, Technical Writer

Stephen Ranger — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Ranger Affiliation: Jun. 10, 2026 Public companies have reported their financial results every three months for over half a century. Keep it that way. Please don't change the rules to six months.

Sent from my iPhone

Stephen Steele — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Steele Affiliation: Jun. 10, 2026 Currently partially retired with a 401k. My father was a stockbroker and vice president of a prestigious brokerage firm for many years and I paid attention to the things he said about financial security. Quarterly reports are essential for keeping corporate America in check so our investments are safe.

Steve Steele
Middletown, PA
Sent from my iPhone

Stephen Young — Jun 10, 2026
Subject: S7-2026-15 Comment From: Stephen Young Affiliation: Jun. 10, 2026 Keep the quarterly reports! Every 6 months is not acceptable!

Stephen Young
224

Steve — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Steve Affiliation: Jun. 10, 2026 We need to keep results reporting quarterly to allow investors timely access to financial information that can greatly affect their decision making process on where and when to invest

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Steve Broughman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steve Broughman Affiliation: Jun. 10, 2026 It is hard enough to keep up with and invest in stocks as a small investor. To me, this creates a very dangerous situation where hidden bad news from a company could create a disaster in your investment when the news comes out and mass selling takes place. Just look at Enron and what happened with investments made in that company. I lost several thousand dollars on what I thought was a reputable business! Please, don't do this!
Steve Broughman
Kernersville, NC
Sent from my iPad

Steve Home — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Steve Home Affiliation: Jun. 10, 2026 This would be horrible, public companies need to disclose their earnings quarterly. Please!

Steve Gooby

Steve Lassiter — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steve Lassiter Affiliation: Jun. 10, 2026 Hell no

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Steve McMahan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steve McMahan Affiliation: Jun. 10, 2026 All investors should be required to disclose their investment information in a timely manner.

Thanks, Steve

Steve Sadd — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steve Sadd Affiliation: Jun. 10, 2026 Quarterly reporting is essential for transparency in today's volatile financial world. Do not weaken this investor protection requirement.

Sent from my iPhone

Steven D. Gribbell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steven D. Gribbell Affiliation: Jun. 10, 2026 As an individual investor I rely on quarterly reports. They help me gauge how and when to make purchase and sell decisions. In today’s world of rapid change, more frequent reporting benefits individual investors and institutional investors.

Steven Gribbell

Sent from my iPhone

Steven Penney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Steven Penney Affiliation: Jun. 10, 2026 In order to give shareholders enough time to get out in time when the company is first showing trouble, we need to keep companies reporting financials 4 times per year.

Stolen Jars — Jun 10, 2026

Subject: Comment on S7-2026-15 From: Stolen Jars Affiliation: Jun. 10, 2026 My name is Cody Fitzgerald. I'm a film composer in NYC. Please keep it so that companies need to continue reporting quarterly. We do not want to go back to a version of the stock exchange with less transparency.

Sue Bogard — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sue Bogard Affiliation: Jun. 10, 2026 We are not returning to 1970.. stop this nonsense…. Quarterly returns are good practice in finance. You are the SEC meant to protect ALL investors not just the Trump made billionaires. Sue M. Bogard. North Myrtle Beach SC.

Sue Cantrell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sue Cantrell Affiliation: Jun. 10, 2026 Financial records should be open and honest. How can I invest my money without accurate information?

Sue Cantrell
retired

Sue Farnham — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sue Farnham Affiliation: Jun. 10, 2026 Stop this!!! LEAVE IT AS IS!!!!!

Sent from my iPhone

Sue Gearin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Sue Gearin Affiliation: Jun. 10, 2026 In this volatile world, where information and data is at our fingertips, there is no reason why real time data is a burden on any company. This is just another barrier being put up by the govt. There is no good reason for this change.

Sent from my iPhone

Sue Marsy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sue Marsy Affiliation: Jun. 10, 2026 TRANSPARENCY!!!!! STOP HIDING YOUR GREED!!!

Sue Mills — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sue Mills Affiliation: Jun. 10, 2026 Quarterly reporting is easier to keep track of investments. Semi annual will leave me in the dark for too long, possibly costing money that shouldn't be put at risk.

Thank you for considering my comments and thoughts on this matter.

S. Mills

Sue Taylor — Jun 10, 2026
Subject: SEC proposal From: Sue Taylor Affiliation: Jun. 10, 2026 Public companies have reported their financial results every three months for over 50 years . I oppose the new SEC proposal changing company reporting timeline to every 6 months. I'll be the last to find out how the business is doing while the executives, lawyers, and big institutional investors know exactly how the business is doing.

Susan Taylor
Retired Program Director

Sent from Yahoo Mail for iPhone

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supernova529 — Jun 10, 2026
Subject: S7-2026-15 Comment From: supernova529 Affiliation: Jun. 10, 2026 This is utter nonsense. Lets make the saying we heard and were taught by good parenting ring true...."CHEATERS NEVER WIN" . Please we dont need anything else rigging the system.

Sent from my Galaxy

Susan Nenstiel — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Nenstiel Affiliation: Jun. 10, 2026 Please maintain requiring quarterly financial statements by businesses

I actively participate in the stock market and very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio so that I can make the best decisions concerning this portfolio.

I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Please protect the investor. Thank you.

Susan Nenstiel

Susan Wagner — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Susan Wagner Affiliation: Jun. 10, 2026 Stop catering to these companies. We know it failed. Don't do it.

Susan Wagner

Sent from my iPhone

Susan Anderson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Anderson Affiliation: Jun. 10, 2026 If you are using my money to operate your company, you owe me a report. Susan Anderson. Retired

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Susan Corlett — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Corlett Affiliation: Jun. 10, 2026 There is no need to change this to every 6 months except to make it easier for them to cheat America.

Yahoo Mail: Search, Organize, Conquer

Susan Deane-MIller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Deane-MIller Affiliation: Jun. 10, 2026 Don't do this. We need more oversight, not less. I am Susan Deane-Miller. I was a clinical therapist LCSW R I am now retired, but it matters to me because it matters to everyone. We need to be able to keep track of our own financials

Susan Deane-Miller LCSW-R
100 Woodland Pond Circle, #332
New Paltz, NY 12561

Sent from my iPad

Susan Deane-MIller — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Deane-MIller Affiliation: Jun. 10, 2026 More time for them to be crooked, more time that we don't get to see what's going on. More time for other people to get rich while you get poorer.

Sent from my iPad

Susan Fowler — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Fowler Affiliation: Jun. 10, 2026 The SEC should require the financial statements of all companies to be available quarterly as always. Do not change your 6-month interval requirement.

Susan Fowler

Sent from my iPhone

Susan Gervasi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Gervasi Affiliation: Jun. 10, 2026 Please keep my quarterly financials coming every 3 months. It is imperative to continue following my investments, 6 mos is too long! -Susan Gervasi. (Retired)

Sent from my iPhone

Susan Guilford — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Guilford Affiliation: Jun. 10, 2026 We need minimum of quarterly reports from financial institutions.

Sent from my iPhone

Susan Haran — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Haran Affiliation: Jun. 10, 2026 I watch my investments weekly and need those funds to live on…do not not play around w them or hide them

Sent from my iPhone

Susan Hranek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Hranek Affiliation: Jun. 10, 2026 With all the fraud in this administration this is a horrible idea. They are blocking information as people are struggling. It makes me want to put money under the mattress. This does not protect the average investor but benefits the rich who have access to info.

Susan Hranek

Susan Hranek — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Hranek Affiliation: Jun. 10, 2026 With all the fraud in this administration this is a horrible idea. They are blocking information as people are struggling. It makes me want to put money under the mattress. This does not protect the average investor but benefits the rich who have access to info.

Susann Hranek

Susan Hughes — Jun 10, 2026

Subject: S7-2026-15 Comment From: Susan Hughes Affiliation: Jun. 10, 2026 Dear SEC, keep the quarterly updates. Stockholders have a right to Know what is happening with their money.

Lack of accountability creates more corruption. Keep out the corruption!

S.hughes.
teacher

Susan Jense — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Jense Affiliation: Jun. 10, 2026 Quarterly. It's my money and I want to know what it is doing. Can I make my feelings any more clear?

Sent from my iPhone

Susan Krembs — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Krembs Affiliation: Jun. 10, 2026 It is vital that Companies continue to prepare and present to the public quarterly reports. It presents an honest record of worth, trending performance and investors use this vital information for decision making. Please do not consider changing this timeline. Thank you.

Sent from my iPhone

Susan MacMurchy — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Susan MacMurchy Affiliation: Jun. 10, 2026 Susan MacMurchy, Strategic Advisor, New York, Reducing transparency in financial reporting is never beneficial to the investor. Quarterly reporting seems a minimum we should expect from those entrusted with our money!

Susan Montz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Montz Affiliation: Jun. 10, 2026 Susan Montz, retiree in Gretna
Nebraska
I have been a stock investor for decades and I rely on quarterly reporting to manage my retirement portfolio. Eliminating quarterly reporting would seriously hurt individual investors like me, and only benefit insider traders. Please keep businesses honest and keep stockholders like me informed through quarterly reporting.

Susan Olesen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Olesen Affiliation: Jun. 10, 2026 The SEC should be more transparent, not less so. Very Trumpian, but don't forget that you don't work for him. And he

will be out of office soon, and your agency will then have to explain your behavior. Americans have less and less information about the dirty deals being done in Congress, and your agency is directly responsible for policing that. I just want you to do your job, not listen to these these crooks in Washington DC.
Susan Olesen, retired

Susan Olsen — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Olsen Affiliation: Jun. 10, 2026 It's bad enough the general population isn't able to enjoy the same kinds of investment opportunities the elite do, the least you can do is show them quarterly how screwed we get!

Susan Paternoster — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Susan Paternoster Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Do not let this happen. It creates an unbalance who knows and who doesn't. People have a right to know where their money is and what it's doing.

Susan Rawls — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Susan Rawls Affiliation: Jun. 10, 2026 We all know the honor system works for some i.e. those with a rigid upbringing but not most. Business wouldn't have regulations in place if they didnt need to be restricted by rules and laws. For example: there was a terrible accident at the International Paper in Bastrop, La. in the late summer/early fall of 1998. It was a mass casualty event. My father was maintenance supervisor for the plant and my spouse was an EMT. I was horrified when my Daddy's partner called me in the car to tell me. I knew my spouse would cope but my father is psychologically scarred to this day.
A large tank holding white liquor,a caustic chemical or mix collapsed. Men on his cres burned to death,drowned in it and more. Daddy grabbed a man's boots to pull him free and pulled his feet off(he was deceased). Daddy was unreachable for over 48h as he assisted with recovery of the few who lived and recovrry of remains before they burned up wholly and completely.(When i was a little girl, Hed brought home a tiny bottle of white liquor lwith which to burn away a childhood wart. Hed apply a drop/week with a toothpick-itd throb for several days after but i peeled the last off after 5-6wks.)
My most awful memory of the time was my Daddy sobbing. He was on outside stairs watching his crew pull wire. Theyd refused his help so he was going to main offices to inquire about some insurance questions rt:someone's new baby. He said he felt it before it happened but only had time to yell out to them. My dear father couldn't comprehend how the tank collapsed due to failure of structural integrity as itd been evacuated via ultrasound just the month before. It never occurred to him that IP would lie so as not to have to replace costly tsnk.

Also right out of town thry pour waste into"Stink Creek. I know so many people who eorked there who have gotten bowel CA. I worry sbout him as the aging process no longer seems normal and in the 60s and 70s who knows what happened. I know as soon as id tell him i was expecting, hed say no more fidh due to dioxin. If i know this, what was hidden? Im only 4'6,104# but have severe RA,osteoporosis and scoliosis plus EDS. Its a lot.

Sent from my iPhone

Susan Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Smith Affiliation: Jun. 10, 2026 Susan Smith, Facilities Coordinator. Please keep reporting to quarterly so I can keep abreast of current information and how anything can affect my retirement account.

Sent from my iPhone

Susan Tank — Jun 10, 2026
Subject: S7-2026-15 Comment From: Susan Tank Affiliation: Jun. 10, 2026 Keep it open and transparent and scheduled as before! No hiding the facts!

Susan Tank

Sent from my iPad

Susan Wigfield — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Susan Wigfield Affiliation: Jun. 10, 2026 Hold corporations accountable.

Sent from my iPhone

Suzanne Mitchell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Suzanne Mitchell Affiliation: Jun. 10, 2026 We need transparency in everything. especially for our savings investments. The ability of bad actors to steal is too great. Please vote for transparency.

Suzanne Sutherland — Jun 10, 2026
Subject: S7-2026-15 Comment From: Suzanne Sutherland Affiliation: Jun. 10, 2026 Quarterly reports do no damage. No company needs to hide this information nor wait six months to report. As a citizen, I am expected to file and am penalized if late. Companies are now considered citizens and should have the same requirements.

Suzanne Sutherland

Swa Iacovazzi — Jun 10, 2026
Subject: S7-2026-15 Comment From: Swa Iacovazzi Affiliation: Jun. 10, 2026 My 401 K is tied to the stock market. That fund (and my so-called and questionable Social Security) is all I will have to

survive on when I finally get to retirement. 6 months between reporting periods leaves too much time for big companies to hide problems. Without timely oversight MY risk is substantial! PLEASE PLEASE KEEP IT QUARTERLY!!—Frances Iacovazzi, Admin Assistant

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Sydne Luebe — Jun 10, 2026
Subject: S7-2026-15 Comment From: Sydne Luebe Affiliation: Jun. 10, 2026 Keep it for the public! We are the reason you exsist!!!

Sydne

T Lupher — Jun 10, 2026
Subject: S7-2026-15 From: T Lupher Affiliation: Jun. 10, 2026 Hello,

I would like to encourage you to maintain quarterly reporting and not extend it to the 6 month mark as is being proposed in S7-2026-15.

I'm pulling my money out if this change to less frequency in reporting is approved. Less frequent access to data only benefits the wealthy.

Kindly,

Tanya Lupher

Tamara Ciszczon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tamara Ciszczon Affiliation: Jun. 10, 2026 Keep my quarterly reports coming. I keep weekly charts & a close watch on my investments. It is VITAL for my financial future as I am a low income person from being widowed twice now & from being permanently & totally disabled for half of my life now. I have suffered EXTREMELY from my 2001-2003 & 2008 drops already; please don't let me suffer again. Investing is my only way to keep up with inflation.

Sent from my iPhone

Tamara Smith — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tamara Smith Affiliation: Jun. 10, 2026 Tamara Smith, this is unacceptable. We the people deserve transparency.

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tamara uribe — Jun 10, 2026
Subject: Comment on S7-2026-15 From: tamara uribe Affiliation: Jun. 10, 2026 Do not switch to

semi- annual reporting, stick with quarterly reports. Americans are already battling an assault on their ability to make ends meet and moving to semi-annual reports will compound this problem. Semi-annual reporting is historically proven to suppress the gains of a company. The lack of transparency is NOT a good thing for investors, who ultimately will suffer if this semi-annual rule is implemented.

Tammie Hart — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tammie Hart Affiliation: Jun. 10, 2026 This is wrong, you are people that need to go! If you are the one that came up with this bill your evil!! Thisis just another way to screw the working class then hand it back to them and telling them to eat it!!! Wrong!!

Tammra Driscoll — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tammra Driscoll Affiliation: Jun. 10, 2026 My name is Tammra Driscoll of Fircrest, WA. I am a teacher. Quarterly reporting is essential for all civil service workers... our investment accounts are all we have and a lack of transparency will hinder honest trading and business.

Sent from my Galaxy

Tanika Crumlish — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Tanika Crumlish Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Don't hide vital information. Don't delay passing along

Tanya Imke — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tanya Imke Affiliation: Jun. 10, 2026 Absolutely not. Ever! Never!! We don’t require greater transparency, we require complete transparency!!!

Sent from my iPhone

Tasha Dockery — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Tasha Dockery Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
As an investor, I rely on company disclosures to make sound investment decisions. I am not in favor of getting rid of quarterly disclosures- this takes away safety the business community needs to function.

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tdbramlet — Jun 10, 2026
Subject: S7-2026-15 Comment From: tdbramlet Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the years. I appreciate and value the quarterly reports of the

companies that comprise my 403.B stock portfolio. I will not invest in companies that refuse to provide quarterly reports. Those that remain will be those companies that are a part of the various U.S. Stock Exchanges and publish quarterly.

Ted Z — Jun 10, 2026
Subject: S7-2026-15 Comment From: Ted Z Affiliation: Jun. 10, 2026 Quarterly reports are a good thing to have, it's a shame anyone would want to change this

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Tedra Grant — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tedra Grant Affiliation: Jun. 10, 2026 We need to keep companies transparent! Do not allow them to give quarterly earnings to the regular investor. We need to know what is going on and how to invest our money. Waiting 6 months is too long to act. This is complete nonsense and once again favors the companies and the wealthy.

Tee Branson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tee Branson Affiliation: Jun. 10, 2026 I spent my life investing in this country, and deserve timely, accurate information on my investments - especially now that I've retired. Limiting this crucial information is not good stewardship for the American people.

Tina Branson, RN-R

Tempie Hayes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tempie Hayes Affiliation: Jun. 10, 2026 This would keep me from knowing what my $$ is doing for way too ling.

Sent from my iPhone

Teresa Boyd — Jun 10, 2026
Subject: S7-2026-15 Comment From: Teresa Boyd Affiliation: Jun. 10, 2026 My number one reason for being against this is all of my retirement income is invested in stocks, bonds, etc. I don’t won’t to wait for six months to find out my stocks have dropped to penny stocks and the same with bonds.
Teresa Boyd
Widow, 69 years old
Retired

Sent from my iPad

Teresa Simpson — Jun 10, 2026
Subject: File No. S7-2026-15 From: Teresa Simpson Given your awareness of the financial impact to

investors, is a clear indication of a deliberate move to do just that! The Baby Boomers will certainly be a large target in doing so! Leave the reporting structure as is!

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teresa sundine — Jun 10, 2026
Subject: S7-2026-15 Comment From: teresa sundine Affiliation: Jun. 10, 2026 T Sundine, 74, Registered Nurse , retired from VA Hospital. As a retiree it is imperative for me to know the status of the companies I am invested in so that I can continue to fund my retirement that I worked so hard for. This would be unconscionable to let companies screw so many people over that depend on them for earnings. Please do not deviate from quarterly earnings or we could end up seeing more people who can no longer afford to live and will end up on assistance of some sort.
Thank you.
T Sundine

Teresa Wyatt — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Teresa Wyatt Affiliation: Jun. 10, 2026 I strongly oppose the SEC's recent proposal allowing publicly-traded companies to reduce earnings/performance reporting to twice a year. This appears to benefit only insiders, while disadvantaging small investors. Why on earth would the SEC propose this? During a professional life that spanned over 40 years, I relied on quarterly performance reports to manage my retirement accounts and build my modestly comfortable nest egg. I've learned a nest egg doesn't function optimally on "automatic pilot" after retirement. Information and insight are still necessary. We no longer live in the era of pensions; we must follow the market and make changes largely on our own. Furthermore, we live in uncertain (getting more uncertain) times, times in which more information on a more timely basis is necessary to ALL investors! Please do not advance this proposal. Thank you.

Teresa Wyatt Retired Health Care Professional Louisville, KY

Sent from my iPhone

Teri Alberico — Jun 10, 2026
Subject: S7-2026-15 Comment From: Teri Alberico Affiliation: Jun. 10, 2026 What a ridiculous scam to hide information! DO NOT let this happen. The rich have been gaming the system to their advantage. It will not hold and those who have been bending the rules will fail spectacularly

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Teri Merrell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Teri Merrell Affiliation: Jun. 10, 2026 Teri Merrell, Assistant Director. As an investor transparency matters. Do the right thing and vote for quarterly reporting. Otherwise less investing on my side will occur. Risk appears greater. Less transparency, more opportunity for fraud.

Thank you for for the opportunity to respond. I hope you will do the right thing by keeping companies honest and transparent. How can an economy and innovation thrive without investment?

Thank you,

Teri Merrell

Terrance Barr — Jun 10, 2026
Subject: S7-2026-15 Comment From: Terrance Barr Affiliation: Jun. 10, 2026 We are American citizens and we are far from rich. We are retired and every penny we spent our lives working for matters to us. We do not have access to insider trading sweet deals, we rely on our retirement funds. A lot can happen in a very short time that affects our money. Quarterly reporting absolutely matters and must continue. Our continuing to live and eat depends on it.

Sincerely,
Terrence and Jane Barr

Sent from my Galaxy

Terri Bartos — Jun 10, 2026
Subject: S7-2026-15 Comment From: Terri Bartos Affiliation: Jun. 10, 2026 My retirement depends on keeping the pulse on companies for which I have invested. Transparency is key! Do not change the reporting periods, please!

Terri Bartos, retired, investor in Public Companies

Sent from my iPhone

Terri Cvetan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Terri Cvetan Affiliation: Jun. 10, 2026 Keep the SEC reports quarterly to maintain transparency.

Terri Gabriel — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Terri Gabriel Affiliation: Jun. 10, 2026 Keep the reporting quarterly. We have a right to know what is happening with our investments…and we need corporate transparency and accountability.

Teresa Gabriel
Corporate Travel Consultant
Los Angeles , California

Thank you
Terri Gabriel
Sent from my iPad

Terri Moore — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Terri Moore Affiliation: Jun. 10, 2026 As a recent retiree I really need my investments to provide income. This will NOT be helpful at all. Quarterly is barely often enough.

Sent from my iPhone

Terry Clampitt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Terry Clampitt Affiliation: Jun. 10, 2026 Terry clampitt I am a window and door associate at Home Depot . Am retired on SS . And have a retirement account with E Trade . Don't make a lot of money with it but would feel like only inside traders would benefit from this . I thought this was the organization that keep things fair for the traders . So the companies don't screw people . This will not do that it would make it like trading blind . So only people with inside information would confidently trade . Please don't allow this . Terry Clampitt. terryjoe58@hotmai.com

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Terry Gilbertson — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Terry Gilbertson Affiliation: Jun. 10, 2026 Please block this legislation. This is our money invested. We need quarterly transparency to receive results. The banks should not have better information than us when it is our money.
Thank you

Terry Schurmeier — Jun 10, 2026
Subject: Quarterly reporting rule change From: Terry Schurmeier Affiliation: Jun. 10, 2026 Corporations, partnerships, sole proprietors: We the people in businesses all, are required to file quarterly reports. Profit & Loss reports are used to qualify for loans (funding). We as investors expect quarterly earnings reports, R&D, unexpected losses
We expect Truth.

Terry Schurmeier
Investor/Citizen
Activist/Senior Citizen

Sent from Yahoo Mail for iPhone

Terry Sheridan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Terry Sheridan Affiliation: Jun. 10, 2026 Terry Sheridan
Principal Engineer, Honeywell Aerospace
Please preserve the quarterly financial and performance reporting sequence as is currently practiced to continue the transparency in corporate operations to shareholders and other stakeholders.
This is important to me since I have stock and other important financial products with several companies. Extending the reporting periods to every six months will impact my ability to judge the

performance of those companies where I have investments and companies where I plan to invest. Six months is simply too long. Please keep the current reporting frequency unchanged.
Thank you.

Tessa Maxcy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tessa Maxcy Affiliation: Jun. 10, 2026 SEC,

We need more transparency and regulations to keep our retirement accounts safe. Keep companies public reporting requirements quarterly.

Also keep the S&P 500 requirements for new IPOs in place. Americans 401k's shouldn't be funding non profitable companies like the SpaceX IPO so private investors can cash out at the expense of Americans retirement savings.

Sincerely,
Tessa Maxcy, BSN, RN, CNOR

Theresa Blackwell — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Theresa Blackwell Affiliation: Jun. 10, 2026 The SEC is proposing to roll back financial reporting to the way it worked in 1955. Less disclosure then meant lower returns and lower valuations. A repeat could erase a third of our savings when we need it most. This is 2026 and information is available almost instantaneously. Do not drag us back to the Middle Ages of the last century.

Theresa Bona — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Theresa Bona Affiliation: Jun. 10, 2026 No I don't want this to happen - we need accountability from these companies - Theresa B. Customer Support MN

Theresa Herbert — Jun 10, 2026
Subject: S7-2026-15 Comment From: Theresa Herbert Affiliation: Jun. 10, 2026 You've got to be kidding. As a shareholder I'm just going to trust them to go to six months? Absolutely NOT. If it were up to me I'd prefer monthly reports so if it's being changed to six months you must have lost your minds. That's a solid NO from me. The fallout from this type of unaccountability would be criminal and difficult to correct if the information was delayed from the shareholders so long.

Theresa Herbert
Occupational Therapist
Former Shearson Lehman Vice President - California
Shareholder

Sent from my iPad

Theresa Ragsdale — Jun 10, 2026
Subject: S7-2026-15 Comment From: Theresa Ragsdale Affiliation: Jun. 10, 2026 This proposal moves our markets in the wrong direction. Public companies should not be allowed to hide their financial condition from everyday investors for six months at a time while executives, insiders, and large institutional investors continue to have access to information and influence. Transparency is the foundation of fair markets. Reducing reporting requirements creates greater opportunities for information asymmetry, undermines investor confidence, and increases the risk that ordinary Americans will be the last to know when a company's financial health changes. The SEC's responsibility is to protect investors, not make it easier to conceal information from them.

Theresa Ragadale

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Theresa Welford — Jun 10, 2026
Subject: S7-2026-15 Comment From: Theresa Welford Affiliation: Jun. 10, 2026 Good evening.

I am writing to object to the proposed change in reporting required by companies, from every 3 months to every 6 months.

1. I am retired, in my late 60s, and I need to have regularly updated information to make decisions about my financial situation.

2. Longer gaps between reports will give corporate insiders opportunities to benefit in ways that will disadvantage the rest of us.

3. Any savings to companies will be minuscule, but the risk to individuals will be immense. We can't afford to go six months without up-to-date information, not should we have to. Quarterly updates are not too much to ask.

Sincerely,

Theresa

Dr. Theresa Malphrus Welford

tmwelford@gmail.com

Theresa Wolf — Jun 10, 2026
Subject: S7-2026-15 Comment From: Theresa Wolf Affiliation: Jun. 10, 2026 I am a recently retired federal employee with over two decades as an IT Specialist with the Social Security Administration, starting as a contractor. I have been actively involved in the stock market throughout the last 41 years of my career. I very much appreciate and value the quarterly reports of the companies that comprise my 401K and TSP stock portfolio. With the insolvency of the SSA's Trust Fund looming, I

need to be able to rely on the timely information in the quarterly reports to ensure the future for myself and my disabled adult child.

I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Theresa K. Wolf

--Theresa

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thetonious — Jun 10, 2026
Subject: S7-2026-15 Comment From: thetonious Affiliation: Jun. 10, 2026 We need MORE clarity and insight not less! This matters to every investor who relies on information to make decisions.

Mell A. Nolley
Television Editor - retired
Long term investor.

Sent from my Galaxy

Thomas Blaney — Jun 10, 2026
Subject: S7-2026-15 Comment From: Thomas Blaney Affiliation: Jun. 10, 2026 Do not change quarterly reporting!

Sent from Proton Mail for iOS.

Thomas Hribik — Jun 10, 2026
Subject: S7-2026-15 Comment From: Thomas Hribik Affiliation: Jun. 10, 2026 Name is Thomas hribik. I am retired and living on my savings and investments. In this digital world profit and loss is realized almost instantly. Hiding that info doesn't help investments.

Sent from Yahoo Mail on Android

Thomas Barrella — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Thomas Barrella Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Investors need information frequently, and eliminating quarterly reporting in lieu of semi-annual reports is the wrong way to go.
It's been argued that quarterly reporting forces businesses to manage with a short-term perspective, but the success of Amazon and Tesla, corporations that lost money for years in end, flies in the face of this criticism.
Please do not change the frequency of corporate reporting.

Thomas Casey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Thomas Casey Affiliation: Jun. 10, 2026 Thomas Casey, retired, transparency is necessary for retail investors to make informed investing decisions. The insider trading is already bad enough without them being able to hide their actions for 6 months. Investing is already rigged against retail investors for those with access to microsecond AI trading bots and market makers. Why would you ever want to make it worse unless you are a part of the scam.

Get Outlook for iOS

Thomas Nichols — Jun 10, 2026
Subject: S7-2026-15 Comment From: Thomas Nichols Affiliation: Jun. 10, 2026 Has everyone one in higher institutions are you all that crooked, when your king is gone and your not looking , someone will be looking for you,

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Thomas Sullivan — Jun 10, 2026
Subject: S7-2026-15 Comment From: Thomas Sullivan Affiliation: Jun. 10, 2026 This would be unfair to all investors

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Tia Murphy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tia Murphy Affiliation: Jun. 10, 2026 We should have up to date information and transparency.
Theresa Murphy retired

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tiefel . Steven S — Jun 10, 2026
Subject: Comment on S7-2026-15 From: tiefel . Steven S Affiliation: Jun. 10, 2026 No! Don’t make it

LESS
transparent!

- Steven Stiefel

Tim Copland — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tim Copland Affiliation: Jun. 10, 2026 Timothy Copland Consultant
This rule change will force me to seek alternate investments pulling capital out of stocks and mutual funds that I can not see more clearly into.
I will share that info with all friends and family and reallocate our capital out of the markets. This is a complete loss of trust in the stock market.

Tim Heape — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tim Heape Affiliation: Jun. 10, 2026 SEC proposal letting Public companies go dark for six months at a time IS FRAUD!
I Demand the SEC to require full transparency of every Public company.

Sincerely,

Tim Heape

Tim Merrill — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Tim Merrill Affiliation: Jun. 10, 2026 Terrible idea, I get the logic of reducing regulatory oversight to save on expenses, but as usual you are focused on retail investors . Retail investors rely on quarterly reports to be a check and balance measure to ensure companies are making bad decisions that will affect their investment.

The expense the government and the companies will save by reducing the reporting periods will not outweigh the loss of investor trust that the lack of quarterly will create

Get Outlook for iOS

Tim Prey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tim Prey Affiliation: Jun. 10, 2026 Quarterly reports are necessary to keep transparency of how corporate dealings and policies affect business outcomes. Shareholders deserve to view how the board room decisions affect their business performance in a timely manner.

Tim Prey
timprey@gmail.com

Tim Smith Jr — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tim Smith Jr Affiliation: Jun. 10, 2026 Hi, I'm a public works employee raising a family on my single income. Here are my reasons why keeping the quarterly open is important. 1, we work for these companies 2, We spend our hard earned and undervalued dollars with these companies. Most of those profits they want to hide came from us working citizens. 3, If companies don't have to show their earnings it's easier for them to lie to the public about profits. Considering the state of the economy with inflation we'd like to keep a check on that because we spend too much for too little already. That's exactly why they'd like to hide their earnings.

Timothy G. Huguenin — Jun 10, 2026
Subject: S7-2026-15 Comment From: Timothy G. Huguenin Affiliation: Jun. 10, 2026 im a new father. i want my daughter to have a good future. we need to keep transparency in the market for individual investors and not further the divide between the little guy and big guys

please vote against the proposal to make quarterly filing optional

Sent from my iPad

Tina Billado — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tina Billado Affiliation: Jun. 10, 2026 Keep the quarterly reports. No more fraud!!!

Tina Congdon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tina Congdon Affiliation: Jun. 10, 2026 Are you kidding! ABSOLUTELY NO!

Tina Congdon

Toby Frowen — Jun 10, 2026

Subject: S7-2026-15 Comment From: Toby Frowen Affiliation: Jun. 10, 2026 Because it’s my money. My retirement. I’m a shareholder. There needs to be transparency & where is the fiduciary duty??

Toby Frowen - Independent Consultant

Sent from my iPhone

Todd Fowler Owner, Be Strong and Courageous - Life Coaching — Jun 10, 2026
Subject: File No. S7-2026-15 From: Todd Fowler To Whomever is Responsible; As an investor and small business owner I have EVERY right to know how the markets are performing frequently. Since the SEC is interested in changing the frequency of reporting pertinent information, that small investors and business owners rely on, for managing large sums of wealth, that will affect their future well-being, maybe your changes should include a monthly report, or maybe a bi-monthly report will suffice. Since you are seeking to loosen accountability with a move to semi-annual reporting, we investors must heed the warning that something is being hidden, and DEMAND accountability be TIGHTENED. I believe increasing reporting frequency to be a wonderful and fitting idea due to our current climate of rampant fraud. I’m going to suggest this to all my associates; I am most certain they will agree. Warmest regards, Todd Fowler, Owner Be Strong and Courageous – Life Coaching

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Todd Pomeroy — Jun 10, 2026
Subject: S7-2026-15 Comment From: Todd Pomeroy Affiliation: Jun. 10, 2026 Given the SEC’s record of allowing fraud to exist in the U.S. equity market, this seems like an open invitation for companies to hide behind lax reporting requirements. Please show me how this will benefit retail investors? I really doubt that retail will benefit from this change, but I’d like the opportunity to scrutinize any attempt at justification.

Todd Pomeroy
Retail investor
Airline pilot

Sent from my iPhone

Tom & Jennie — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom & Jennie Affiliation: Jun. 10, 2026 Please keep all filings quarterly. I have always kept a close eye on my investments and would like to continue to do so.
Jennie Schardt
Retired

Tom Beaman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom Beaman Affiliation: Jun. 10, 2026 Don't cut the quarterly reporting requirement! It's not like it is overly onerous or a new mandate. Changing it to semi- annual would only choke off information that is important to millions of people. Keep the reporting requirement quarterly as they have been for decades.

Tom Beaman Investor; retired teacher
Boring, Oregon

Tom Egnew — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom Egnew Affiliation: Jun. 10, 2026 The SEC wants me to invest but doesn't want me to have transparency on my investments? You really are trying to sell a pig in a poke! Bad idea. Drop it!

Thomas Egnew

Sent from my iPhone

Tom Hoida — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom Hoida Affiliation: Jun. 10, 2026 It is a huge mistake to let companies report every 6 months. This will absolutely hurt regular people like myself who do invest. Only the insiders will be able to make good decisions on buying and selling. This would only be another gift to billionaires and insiders. The system is already rigged for them.

Regards,
Tom Hoida

Tom Snider — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom Snider Affiliation: Jun. 10, 2026 Keep the quarterly report

Sent from my iPhone

Tom Whiteside — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tom Whiteside Affiliation: Jun. 10, 2026 There should be zero consideration for anything other than quarterly reporting. Public companies are required to report quarterly earnings and financial statements every 90 days and not 180 days.

Sent from Gmail Mobile

Tommy Ezell — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tommy Ezell Affiliation: Jun. 10, 2026 Tom Ezell, small business owner and a proud American Voter. With greed, deceit and insider-trading, already in the forefront of our business world, we don't need to make it easier for anyone or any business to become "shady" or give them additional opportunities to hide questionable business practices.. This possible change would easily give someone or company a minimum of 6 months to "hide" things

from the general public; making the stock market and the average stockholder vulnerable, which in turn puts the entire financial system of America at risk.. Please don't allow this potential change.

Tracey JIllson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tracey JIllson Affiliation: Jun. 10, 2026 We rely on quarterly reports to make financial decisions.
To change the way companies report what and how their business is doing does not give the public transparency.
In fact is looks sketchy as if companies are hiding potential issues.
Many of us depend on seeing what our assets are doing quarterly to live. Hiding what is going on for 6 months makes us need to rethink what we are investing in and want to make changes. Just remember the public does have choices ,we can pull out all our funds and put it in with banks! We want clarity and no changes!
The Jillson's

Sent from my iPad

Tracey Stahl — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tracey Stahl Affiliation: Jun. 10, 2026 Why hide from the public, but insiders get access? KEEP THE QUARTERLY REPORTS. We're at a recession! And we have a right to know

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Tracy Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tracy Brown Affiliation: Jun. 10, 2026 Stop being corrupt. You work for the people. Do your fucking job. How many people will you fuck by this. Soon you will fuck yourself. Keep reporting at 3 months. Do your job better and use your fucking ethics and brains.

Tracy Harrington — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Tracy Harrington Affiliation: Jun. 10, 2026 To the SEC

The transparency of corporate results are a critical factor in determining the performance of a company upon which investment decisions get made. A significant portion of Americans have retirement funds tied up in equities as well as corporate bonds. Having transparency into the performance of these companies on a frequent basis is critical to making the right investment decisions. Do not reduce the frequency to semi annually.

Respectfully , Tracy Harrington, technology executive and concerned US citizen

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Tracy Hinkley — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tracy Hinkley Affiliation: Jun. 10, 2026 Keep the quarterly rule. No six mon
th rule.

Best,

Tracy Hinkley

Be CALM. Be STRONG. Be GRATEFUL.

Tracy J Placido — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Tracy J Placido Affiliation: Jun. 10, 2026 Tracy J Placido retired Oregon. We need the information at least quarterly to insure our investments are being properly maintained. No, on going back to every six month reporting!!!!!!

Sent from my iPhone

Tracy Thompson — Jun 10, 2026
Subject: File No. S7-2026-15 From: Tracy Thompson It is unfair to the general public and retail traders that there's so much insider trading that already goes on. And so much manipulation within the market it would make it even more unfair to regular traders for them not to be able to see the books of companies for six months quarterly reporting is needed

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Trevin Johnson — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Trevin Johnson Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I'm a retail investor and I rely on quarterly reports to make decisions about my investments and retirement savings it is vital information that i need and impacts me as a person.

Trina P Barnes — Jun 10, 2026
Subject: S7-2026-15 Comment From: Trina P Barnes Affiliation: Jun. 10, 2026 Continue quarterly reporting!

Sent from my iPad

Trish Lingle — Jun 10, 2026
Subject: S7-2026-15 Comment From: Trish Lingle Affiliation: Jun. 10, 2026 There is no good rationale for cutting back on quarterly reports. Investors have an absolute right to know. Keep the reports quarterly so investors know and can act on performance. It's our money and our future!
Patricia Lingle

Sent from my iPhone

Trish McNaull — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Trish McNaull Affiliation: Jun. 10, 2026 This is a suggestion with neither merit nor careful contemplation. History is the harbinger.

Yahoo Mail: Search, Organize, Conquer

Trish Rowe — Jun 10, 2026
Subject: S7-2026-15 Comment From: Trish Rowe Affiliation: Jun. 10, 2026 My name is Patricia Rowe. I am a 78 year-old-widow on a fixed income. I do check my investments on line to be sure. The SEC should continue quarterly reports. We need to be able to protect our invested money and to know if a company is sound.

Trisha Brown — Jun 10, 2026
Subject: S7-2026-15 Comment From: Trisha Brown Affiliation: Jun. 10, 2026 This has proven in the past to be a horrible move. Don't repeat bad choices.

Trisha Brown, School Counselor

Sent via the Samsung Galaxy S26, an AT&T 5G smartphone
Get Outlook for Android

Two2 Sharp — Jun 10, 2026
Subject: S7-2026-15 Comment From: Two2 Sharp Affiliation: Jun. 10, 2026 TRANSPARENCY! IT'S OUR RIGHT!

Tyler C — Jun 10, 2026
Subject: S7-2026-15 Comment From: Tyler C Affiliation: Jun. 10, 2026 Who in the right mind would think that this is a good idea. I will take my money out of the market and invest only in Cryptocurrency!
Tyler CRISCI business owner..

Thank you,
Tyler

Tyler Matheny — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Tyler Matheny Affiliation: Jun. 10, 2026 To Whom It May Concern:

I am writing in strong opposition to the SEC's proposal to allow public companies to file semiannual reports on Form 10-S in lieu of quarterly Form 10-Q reports. This change would be a gift to corporate insiders and a disaster for ordinary investors like me. America already tried reduced transparency between 1955 and 1970, and investors paid the price with lower returns and valuations. Bringing back six-month blackouts is reckless.
The core problem is simple. This proposal lets failing companies hide shit results for half the year. Executives, lawyers, and big institutional investors will still get internal data, guidance, and early warnings. Retail investors and average shareholders will be left in the dark, unable to react to problems until it is too late. We have seen exactly how this plays out: delayed revelations, insider selling, rug pulls, and collapses that wipe out retirement savings while management cashes out.

Quarterly reporting forces accountability. It keeps management honest because the market watches every 90 days. Reducing that scrutiny invites fraud, earnings management, and short-term manipulation in reverse: burying bad news instead of fixing it. Enron happened with quarterly filings. Imagine the games companies could play with six months between disclosures.

This is not about reducing burden or long-term thinking. It is regulatory capture that protects underperforming executives at the expense of transparency, which is the bedrock of fair and efficient public markets. The SEC's mission is to protect investors, not hand corporations a hall pass to go dark. Optional or not, this will pressure smaller companies to opt in, creating a two-tiered system where the little guy always loses.

I urge the Commission to reject this proposal entirely. Maintain mandatory quarterly reporting. Transparency is not a regulatory burden. It is what builds trust and prevents the next crisis that hurts everyday Americans.

Submitted by: Tyler Matheny
Pflugerville, TX
Date: June 10, 2026

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unligil — Jun 10, 2026
Subject: S7-2026-15 Comment From: unligil Affiliation: Jun. 10, 2026 Financial reporting should be kept quarterly because up to date information needs to be available to public investors not just sleazy insiders.
Thank you.

Peri Unligil, M.D.
Pittsburgh, PA

Sent from my Galaxy

Valerie Greco — Jun 10, 2026
Subject: S7-2026-15 Comment From: Valerie Greco Affiliation: Jun. 10, 2026 My name is Valerie Greco, I'm 73 , an RN and still working. I need to know what's happening with my investments in a timely manner and that DOES NOT mean 2 x a year ! Between my SS and investments I am still short which is why I returned to the workforce after retiring.

Sent from my iPhone

Valerie Kuntzman — Jun 10, 2026
Subject: S7-2026-15 Comment From: Valerie Kuntzman Affiliation: Jun. 10, 2026 Quarterly reports need to be continued. It keeps everyone informed and up to date.

Valerie M. Kuntzman

Valerie Lindsey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Valerie Lindsey Affiliation: Jun. 10, 2026 Please ensure that companies maintain quarterly reporting so investors can monitor their investments.

Valerie Lindsey
Retired civil servant

Valerie Peck — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Valerie Peck Affiliation: Jun. 10, 2026 Do not go backwards. Quarterly reports are important.

Valerie Welch — Jun 10, 2026
Subject: S7-2026-15 Comment From: Valerie Welch Affiliation: Jun. 10, 2026 Quit wasting your time and our money by making changes that only benefit insiders. Keep it fair for all with quarterly reporting!! This WILL affect my vote!

Vaughn Beams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vaughn Beams Affiliation: Jun. 10, 2026 Bad rule. Continue the open timely quarterly reporting.

Vee Childs — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Vee Childs Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:

Do not allow companies to hide information please.
Trade should be completely transparent, not hiding anything.
At this rate we will not have a Wall Street.
Please allow full transparency!

Thank you,

Veige Williams — Jun 10, 2026
Subject: S7-2026-15 Comment From: Veige Williams Affiliation: Jun. 10, 2026 Keep public companies honest by reporting quarterly!

Sent from my iPhone

Veronica Pilkington — Jun 10, 2026
Subject: S7-2026-15 Comment From: Veronica Pilkington Affiliation: Jun. 10, 2026 Ronnie Pilkington. Insider trading has become a huge problem. How is the average person to reap any revenue from their investments when the crooked politicians and families of politicians have insider info and it's months before it becomes public. Status Quo is good, too much secretive behavior can happen in 6 months.

Vicki Baker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vicki Baker Affiliation: Jun. 10, 2026 Why are you going to do this? Keep it above board and do not cave. We want to know what our investments are doi g and what is happening to them. Do not Hide ! We the people are getting sick of begging for things to be done the proper way.

Vicki Baker. Retired

Sent from my Galaxy

Vicki Boling — Jun 10, 2026
Subject: S7-2026-15 From: Vicki Boling Affiliation: Jun. 10, 2026 Vicki Boling. Quarterly reports are important to the financial health of this country.

Vicki Brewer — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vicki Brewer Affiliation: Jun. 10, 2026 In two words: NOT OKAY. I have inherited stock with a company that already was involved in a scandal that began in the early 2000s.
My name is Vicki Brewer, I'm retired and this stock will help secure the future of a great-nephew who lost his Mom at age nine.

Vicki Jones — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vicki Jones Affiliation: Jun. 10, 2026 Keep the **** reporting as is! This is just more corruption!
Victoria Jones
Georgetown TX
78633

Vicki Parker — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vicki Parker Affiliation: Jun. 10, 2026 Investors need current information

Sent from my iPhone
Have a great day!

Vickie Bouska — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vickie Bouska Affiliation: Jun. 10, 2026 I am sick to death of all the on your face corruption. We need rules & consequences & not this pay to play corruption that is ongoing.

Sent from my iPhone

Vickie Casey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vickie Casey Affiliation: Jun. 10, 2026 Retain quarterly reports. Personally I favor monthly. Vickie Christine Cook Casey, BSEd, MBA, DAR

Sent from my iPhone

Victoria Arteaga — Jun 10, 2026
Subject: S7-2026-15 Comment From: Victoria Arteaga Affiliation: Jun. 10, 2026 The SEC is trying to rig our financial system.
We can not have anything less than a quarterly report. Keep America honest.
Do not allow this cheating to happen.

Victoria

Victoria Korosei — Jun 10, 2026
Subject: S7-2026-15 Comment From: Victoria Korosei Affiliation: Jun. 10, 2026 Please protect consumers. I’m retired, fixed income, can’t afford any more corporate shenanigans than I already have to deal with. Really?! Thank you for remembering why you’re there.

Sent from my iPhone

Victoria Martineau — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Victoria Martineau Affiliation: Jun. 10, 2026 We need to protect the small businesses, they are slowly disappearing. Also where the big corporations are getting their money, more disclosure is needed. Our country is slowly being sold out from under us. To the Securities and Exchange Commission:

Vince Cerrito II — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vince Cerrito II Affiliation: Jun. 10, 2026 This is some BS this is hurting people even more this is totally ridiculous and if you pass this, there's gonna be lots of problems. Lots of lots of lawsuits.

Vince Melvin — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Vince Melvin Affiliation: Jun. 10, 2026 Dear Congress: In this age of instant answers to queries, it seems to be a glaring hole in the system to extend reporting times. Please do not approve the six month rule. We all know we could
get reports at nearly a moments notice. Thank all of you for reading my message. And please seriously consider not harming the average American citizen investor. When we know to do so would be outright wrong in this day of instant answers!

Beatissimam Matrem Nostram Veneremur,
Vincent J. "Vince" Melvin

Vincent Regalado — Jun 10, 2026
Subject: S7-2026-15 Comment From: Vincent Regalado Affiliation: Jun. 10, 2026 Vincent R Regalado, retired Teamster. Keep the quarterly reports. There is enough fraud without taking away one of the ways to calculate your next investment.

Yahoo Mail: Search, Organize, Conquer

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vincent ferlita — Jun 10, 2026
Subject: S7-2026-15 Comment From: vincent ferlita Affiliation: Jun. 10, 2026 As a retiree and a self investor I depend on quarterly reports to safeguard my assets. In fact, I refuse to invest in a corporation or partnerships who do dot issue quarterly reports.

Vincent Pietropaolo — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Vincent Pietropaolo Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Quarterly earnings help me make informed descisions on which companies are investable. Without this key information there's no way to tell what companies are honestly doing and earning. It's

essential to investing. It's essential to prove companies are doing what they say or promise. In my honest opinion this will make the market uninvestable.

VIOLA PENA — Jun 10, 2026
Subject: S7-2026-15 Comment From: VIOLA PENA Affiliation: Jun. 10, 2026 Please keep this quarterly because that way I can look and see how I'm doing on my money. Thank you for your attention

Sent from my iPhone

Virginia Bailey — Jun 10, 2026
Subject: S7-2026-15 Comment From: Virginia Bailey Affiliation: Jun. 10, 2026 Quarterly reports are important to the individual investor too! This will cause delays in making investment decisions that effect every IRA and particularly retirees!!

Sent from my iPhone

Virginia Quill — Jun 10, 2026
Subject: S7-2026-15 Comment From: Virginia Quill Affiliation: Jun. 10, 2026 That is your investors money! You can't hide what your doing with their money! Keep the quarterly reports!!!

Virginia Thompson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Virginia Thompson Affiliation: Jun. 10, 2026 How is this legal?

Virginia Thompson, retired teacher.

Viv Crowe — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Viv Crowe Affiliation: Jun. 10, 2026 Timely reporting is a crucial element in the age of blockchain, AI and period of rapid change. A digitized economy demands more Timely reporting...my retirement portfolio needs accurate, timely data in order to keep pace in this time of rapid change and innovation. every investor needs this...in order to make the best personal financial decisions for their family. Earnings reporting is public data you can count on...data delayed is same as data denied. I am a retired financial advisor living in Southern California.
Thank you,

Vivian Crowe.

VT Guy — Jun 10, 2026
Subject: S7-2026-15 Comment From: VT Guy Affiliation: Jun. 10, 2026 Since quarterly reports are

inexpensive to corporations there is literally no reason to make it every six months other than rampant corruption.

Sent from my iPhone

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v_volks62 — Jun 10, 2026
Subject: S7-2026-15 Comment From: v_volks62 Affiliation: Jun. 10, 2026 Vean Beutler, individual investor. Wyoming, I disagree with less information is good. I track my investment money very regularly. The information on a quartly basis is at times not enough. Knowledge is necessary for informed decision-making. The reduction of information will increase the difficulty on which I can base my decisions in this very volatile world. I urge the SEC to stay quartly. Learn from those that have made the move to semi annual and are now considering coming back to quartly.

Walter Downarowicz — Jun 10, 2026
Subject: S7-2026-15 Comment From: Walter Downarowicz Affiliation: Jun. 10, 2026 There is no reason to give the unscrupulous more opportunities. Don't do this.

Sent from my iPad

Wanda Callari — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wanda Callari Affiliation: Jun. 10, 2026 Wanda Callari Retired…this will ruin my retirement planning. Business don't need anymore tax cuts, loop holes or help.

Watson Mgmt — Jun 10, 2026
Subject: S7-2026-15 Comment From: Watson Mgmt Affiliation: Jun. 10, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Wayne Gordon — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wayne Gordon Affiliation: Jun. 10, 2026 I think three months is too long. Six months is a license to conceal.

Sent from my iPhone

Wayne Persing — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wayne Persing Affiliation: Jun. 10, 2026 Transparency is key.

This proposal is ludicrous

Wayne Persing
Senior Editor, Retired

mobile: 610.653.9599

Wendy Arntson — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wendy Arntson Affiliation: Jun. 10, 2026 It is an investor's responsibility to keep track of their money. The SEC should NOT reset the reports from quarterly to semi-annual. Retirement accounts are especially susceptible to changes.

Wendy Arntson, retiree

Sent from my Galaxy

WENDY BLAKE — Jun 10, 2026
Subject: Comment on S7-2026-15 From: WENDY BLAKE Affiliation: Jun. 10, 2026 Past history shows reporting semi-annually lowers investment portfolios. As a recent retiree I cannot afford to lose what I have worked decades saving. Please keep reporting in a quarterly basis. Thank you. Wendy L Blake

Sent from my iPhone

Wendy Carter — Jun 10, 2026
Subject: File No. S7-2026-15 From: Wendy Carter Hello, I have been investing my personal money for 35 years preparing for retirement. As an investor, I believe quarterly reports are the bare minimum. That's 4 plot points per year that are solid numbers, everything else is conjecture, superficial, contrived, and telling people only what you want them to know. Frequent reports instill financial reporting discipline and provide transparency to investors. A gap of 6 months would allow company insiders to possess nonpublic information for longer periods, thus encouraging insider trading. If a company thinks the compliance costs of being PUBLICLY owned and traded are too much, they should not go public. That is the cost of doing business.

Wendy flockhart — Jun 10, 2026
Subject: File No. S7-2026-15 From: Wendy flockhart This change should Absolutely not be permitted. These companies must be accountable in real time

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Wendy L Starn — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wendy L Starn Affiliation: Jun. 10, 2026 We deserve to know where and how our retirement funds are invested, and what profit or loss is happening. Keep the quarterly statements!

Wendy LaCrosse — Jun 10, 2026
Subject: S7-2026-15 Comment From: Wendy LaCrosse Affiliation: Jun. 10, 2026 Stop trying to pull the wool over our eyes and keep things transparent.

Wendy McClanahan — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Wendy McClanahan Affiliation: Jun. 10, 2026 Where are our attorneys? Why isn't our congress submitting lawsuits. Where is the lawsuit for the insurrection

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Westa Bryant — Jun 10, 2026
Subject: S7-2026-15 Comment From: Westa Bryant Affiliation: Jun. 10, 2026 Westa Bryant, Customer Service. I want to know at least quarterly how my 401(k) is doing. Why not?

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whitney matson — Jun 10, 2026
Subject: S7-2026-15 Comment From: whitney matson Affiliation: Jun. 10, 2026 As an American the only viable path to a secure retirement includes investing in the stock market. While I don't routinely read corporate quarterly reports, I rely on experts that do to help inform my decisions and keep a functioning market. This impacts nearly every American and it isn't okay to reduce transparency or oversight on corporations that hold trillions of dollars owned by hard working American workers.

Whitney Matson

Will Kern — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Will Kern Affiliation: Jun. 10, 2026 This rule change could affect the value of our investments! Please don't enact it.

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will smith — Jun 10, 2026

Subject: S7-2026-15 Comment From: will smith Affiliation: Jun. 10, 2026 Absolutely NOT. You all know exactly what you are trying to do is WRONG. GET IT TOGETHER!!!!

Will Zachmann — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Will Zachmann Affiliation: Jun. 10, 2026 My name is William Zachmann, I'm semi-retired, live in Loudoun County, VA, and do not, under any circumstances, wish to see any reductuon in the frequency of reporting on the part of publicly traded companies. Quarterly reporting is the minimum, gold-standard requirement that ensures modest investors such as myself can track the financial performance of compaies with which we've entrusted our hard-earned money. A reductuon in reporting frequency is a reduction in transparency, and is bound to weaken investor confidence.

This is my comment in response to the proposed rule change.

William Zachmann

William — Jun 10, 2026
Subject: Comment on S7-2026-15 From: William Affiliation: Jun. 10, 2026 This failed the last time it was done don’t do it again if this passes I will divest from the market

Sent from my iPhone

William Boosman — Jun 10, 2026
Subject: S7-2026-15 Comment From: William Boosman Affiliation: Jun. 10, 2026 To whom it may concern,

I think it would be a huge mistake to relax reporting rules. We need more transparency around corporate finances, not less. Longer periods between reports would allow corporate executives to hide important information, especially from investors and consumers. Please retain the current rules.

Thank you,

William A Boosman

William Burrows — Jun 10, 2026
Subject: S7-2026-15 Comment From: William Burrows Affiliation: Jun. 10, 2026 William Burrows, technician.

Keep books transparent, not hidden.

Sent from my iPhone

William Deeds — Jun 10, 2026
Subject: Quarterly Financials From: William Deeds Affiliation: Jun. 10, 2026 As a lender and investor, I believe it's important to get timely financial information from companies who you have lent funds to or have made an investment in. Sharing information with the public less than quarterly will hurt the erode the trust between companies and stakeholders/investors/lenders. Bankers and lenders use these reports to make decisions not only for public companies but private ones that do business with them and also individuals that hold investments in public entities.

Please keep the quarter reporting or I'm sure you will see lenders and investors less likely to invest in the debt and equity of public companies.

Best regards,

William Deeds
Managing Member
Tyler Cambridge Partners LLC

William Florek — Jun 10, 2026
Subject: File No. S7-2026-15 From: William Florek Remain quarters reporting please It's the right thing to do It's the right way to run your business It's the right way to treat your shareholders Let's not Let's not stray into sketchy and shady business practices please Thank you

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William Hamilton — Jun 10, 2026
Subject: Comment on S7-2026-15 From: William Hamilton Affiliation: Jun. 10, 2026 Don't change from current quarterly reporting. Transparency is better for investors. William Hamilton, 2753 Hagadorn, Mason Michigan. 48854

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William L — Jun 10, 2026
Subject: S7-2026-15 Comment From: William L Affiliation: Jun. 10, 2026 Bill Lewis, Retired Engineer, SEC should hold and maintain rigorous standards of reporting for companies. We do not need to relax standards, but rather to increase them to reduce financial gamesmanship.

Sent from my iPhone

William Starnes — Jun 10, 2026
Subject: S7-2026-15 Comment From: William Starnes Affiliation: Jun. 10, 2026 William Starnes, retired .There should be no changes made to the current system. The changes would not benefit investors who are not directly associated with with the company. It would give the general public a disadvantage in investing.

Sent from my iPad

William Thygerson — Jun 10, 2026
Subject: S7-2026-15 Comment From: William Thygerson Affiliation: Jun. 10, 2026 I'm Bill Thygerson, a retired engineer. I depend on my savings and investments to be able to live a decent life. The ability of companies to hide important information and insiders to take advantage of normal investors make this almost impossible. Please keep reporting at least quarterly !

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wjmtv@pgitta.com — Jun 10, 2026
Subject: S7-2026-15 Comment From: wjmtv@pgitta.com Affiliation: Jun. 10, 2026 I thought conservatives love to keep everything just the way it is. This time I agree with you. KEEP QUARTERLY REPORTING.

XUgrad — Jun 10, 2026
Subject: Comment on S7-2026-15 From: XUgrad Affiliation: Jun. 10, 2026 JP- I teach Financial Literacy as an Ohio graduation requirement in high school. Don’t make us have to change the curriculum to include “politicians and fraud vs your personal choices”. Enough of this Billionaire Grift bull ****!

Sent from my iPhone

Yahoo! — Jun 10, 2026
Subject: Comment on S7-2026-15 From: Yahoo! Affiliation: Jun. 10, 2026 Dear SEC, Pls keep Qtrly reports mandatory, & consider monthly digital reports be available online!?! Cordially, G.Dunlap, 91767

Yanira Batista — Jun 10, 2026
Subject: S7-2026-15 Comment From: Yanira Batista Affiliation: Jun. 10, 2026 Yanira Batista from New Jersey, we demand more transparency not less. We must continue quarterly reporting so that we may track our investments & so the public companies are incentivized to responsibly manage their books (our money)! Less reporting will equal less visibility & we do not trust that!

Sent from my Galaxy

Yashmin Owens — Jun 10, 2026
Subject: S7-2026-15 Comment From: Yashmin Owens Affiliation: Jun. 10, 2026 Yashmin/Customer Service/Why this matters: Considering that many of these companies use tax payer dollars to fund their business on some capacity, it's only right that the public should know where the money is going and how its being spent.

Yvonne Tallent — Jun 10, 2026
Subject: S7-2026-15 Comment From: Yvonne Tallent Affiliation: Jun. 10, 2026 Yvonne Tallent Retired LCSW
I depend on information every three months to make sound financial decisions for my future and my adult children's future. It is unconscionable that this will be lengthened to six months keeping us in the dark. Please reconsider this decision.

Sent from my iPhone

Zac Lemons — Jun 10, 2026
Subject: My view on Rule S7-2026-15 From: Zac Lemons Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I am an individual investor and quarterly reports are an important tool I use to make decisions about my investments and retirement accounts. It is a vital component of holding companies accountable.

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zapperdonm — Jun 10, 2026
Subject: Keep the important reports being filed quarterly to keep ALL shareholders informed. From: zapperdonm Affiliation: Jun. 10, 2026 Sent from my Galaxy

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Zenda Boss-Hall — Jun 10, 2026
Subject: S7-2026-15 Comment From: Zenda Boss-Hall Affiliation: Jun. 10, 2026 I believe the reports should be more often, not less. There is already too much manipulation in the market that can ruin small investors.
Zenda Boss retired

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zenfisher — Jun 10, 2026
Subject: S7-2026-15 Comment From: zenfisher Affiliation: Jun. 10, 2026 I think there should be monthly reporting. That would make it easier to see a more accurate assessment.

Ph.D. Regina Spellers Sims — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ph.D. Regina Spellers Sims Affiliation: Jun. 09, 2026 Please keep showing us the reports and don't hide them 6 months. thanks

Thank you. ~RSS

A & L — Jun 9, 2026
Subject: S7-2026-15 Comment From: A & L Affiliation: Jun. 09, 2026 The quarterly reports are important and valuable for investors to review the performance of companies. I urge the SEC to retain the requirement that quarterly reports are produced for those
companies that are a part of the U.S. Stock Exchanges.

Linda Solomon
Laurel, Maryland 20723

A K — Jun 9, 2026
Subject: S7-2026-15 Comment From: A K Affiliation: Jun. 09, 2026 The public deserves the information. Public companies should not be allowed to hide information about their performance. They should continue quarterly reports. Gaming the system hurts the people. Do not allow companies to continue to game the system and hurt the people. Remember without the people you don't have workers and you don't have a government.

A M Alfrey — Jun 9, 2026
Subject: S7-2026-15 Comment From: A M Alfrey Affiliation: Jun. 09, 2026 Quarterly reporting is essential for all investors. Stop trying to hide from the people. A Alfrey, Executive Director

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Abby Molino — Jun 9, 2026
Subject: S7-2026-15 Comment From: Abby Molino Affiliation: Jun. 09, 2026 Abby Molino RN. Don't hide data. Remain transparent. Singapore and EU changed and are changing back. Do the work quarterly. It affects working people's financial well being. People like me, invested and affected deeply when things go south. Catch it early. Thank you.

Adam Brooker — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Adam Brooker Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:

NO.
There is historic precedence. This is a bad idea.
When you give large businesses the opportunity and motive to hide things in the name of profit, they will.
please keep enforcing quarterly statements for all companies which are publicly traded.

Adam S — Jun 9, 2026
Subject: S7-2026-15 Comment From: Adam S Affiliation: Jun. 09, 2026 Small investors need the quarterly financial reports in order to make good decisions concerning their investments.

Adam

Adrian Koster — Jun 9, 2026
Subject: S7-2026-15 Comment From: Adrian Koster Affiliation: Jun. 09, 2026 Adrian Koster: Entrepreneur. This change would make financial decision making and investing much harder for folks without inside knowledge. Our world moves faster than ever and biannual reporting will disconnect the markets from the economic reality. We absolutely need to keep the reporting quarterly! Thank you!

Agust Gudmundsson — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Agust Gudmundsson Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Retail investors like you take the hardest hit if this proposal is adopted.
Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Aidan Lerew — Jun 9, 2026
Subject: S7-2026-15 Comment From: Aidan Lerew Affiliation: Jun. 09, 2026 Aidan Lerew - Account Analyst

Quarterly reporting is extremely important for transperancy as an investor and employee. If companies plan to be publicly traded, then they need to continue regular quarterly reporting. By moving to a 6 month window, we face many issues in the international sphere that could lead to harder landings in the case of a recession due to econimic indicators of health being missed over a 6 month window.

Aidan Sloan — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Aidan Sloan Affiliation: Jun. 09, 2026 Good morning,

My name is Aidan Sloan, and I am an accountant in Lincoln, NE. I think that quarterly reporting is of great benefit to investors, and a necessary element of keeping corporations in check. Additionally, quarterly reporting has been working well for many years now, and as technology gets better, it's getting easier and easier for companies to meet the current reporting requirements. I see no way that allowing companies to be more opaque with their finances wouldn't allow more fraud, increase insider trading opportunities, and generally reduce the already diminished trust people have in corporations. When we allow companies to chose whether or not they want to disclose information to investors, even if just a couple times a year, we allow companies to take advantage of whichever set of numbers tends to look better for them. This is a time in American history when we need more transparency than ever. If anything, we should be increasing the reporting requirements, or further prorating reporting requirements based on size of corporation.

Thank you for your time and consideration,
Aidan Sloan

Albert Delgado — Jun 9, 2026
Subject: S7-2026-15 Comment From: Albert Delgado Affiliation: Jun. 09, 2026 This administration talks about transparency but hides so much. Keep those reports quarterly. Do your job.

Albert Delgado — Jun 9, 2026
Subject: S7-2026-15 Comment From: Albert Delgado Affiliation: Jun. 09, 2026 This administration talks about transparency but hides so much. Keep those reports quarterly. Do your job.

Alex Denson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Alex Denson Affiliation: Jun. 09, 2026 Honest people have nothing to hide. Prove you're honest and do it the right way.

Alex Denson
Registered voter and investor

Ali Riley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ali Riley Affiliation: Jun. 09, 2026 We have enough graft, lies and fraud as it is. Don't take accountability away from companies. Keep investors informed!

Sent from my iPhone

AliceAnn Skehan — Jun 9, 2026
Subject: S7-2026-15 Comment From: AliceAnn Skehan Affiliation: Jun. 09, 2026 I and my spouse are actively involved in the stock market, and have been for the last 45 years. We count on quarterly reports of the companies that comprise our retirement stock portfolios. We request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Respectfully,
Alice and Thomas Skehan

Alicia Crockett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Alicia Crockett Affiliation: Jun. 09, 2026 Transparency is the reason! Stop this insanity now! No to 6 months!!!!

Alisha Colyer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Alisha Colyer Affiliation: Jun. 09, 2026 We need total transparency. The money we put in our 401ks to benefit us for our retirement, this hurts the individual that is trying to build their retirement future. The companies are the only one benefiting from this plan that is built by the the individual and should not hurt us while helping the corporations

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All Cats PDX — Jun 9, 2026
Subject: S7-2026-15 Comment From: All Cats PDX Affiliation: Jun. 09, 2026 My name is Ariane and I'm a recent retiree with a 401(k) and some other investments for my retirement.
For more than half a century, publicly traded companies in the United States have been required to report their financial performance every quarter. This system has become a cornerstone of market transparency, helping ensure that investors have regular access to accurate and timely information. Proposals to reduce reporting frequency may appear attractive to corporations seeking fewer regulatory requirements, but doing so would ultimately weaken transparency, reduce accountability, and disadvantage ordinary investors.
One of the primary benefits of quarterly reporting is that it promotes equal access to information. Large institutional investors often have teams of analysts, industry contacts, and extensive resources to evaluate companies. Individual investors, by contrast, rely heavily on publicly available information when making investment decisions. Regular quarterly reports help level the playing field by ensuring that all investors receive important financial updates on a predictable schedule. Without these reports, information gaps between professional investors and the general public could widen significantly.

Quarterly reporting also strengthens transparency. Investors deserve to know how the companie s they own are performing, especially when their retirement savings, pensions, and investment accounts depend on those companies' success. Quarterly reports provide critical information about revenue, profits, debt, cash flow, and business risks. More frequent reporting allows investors to identify emerging problems sooner and make informed decisions based on current facts rather than outdated information.

In addition, quarterly reporting improves market efficiency. Financial markets function best when participants have access to timely and reliable information. If companies were permitted to go six months or longer without providing comprehensive financial updates, investors would be forced to

rely more heavily on speculation, rumors, and incomplete data. This uncertainty can increase market volatility and reduce confidence in the fairness of the marketplace.
Regular reporting also promotes corporate accountability. Public companies benefit enormously from access to public capital markets. In return, they have an obligation to provide shareholders with meaningful information about their performance.

Quarterly reporting allows investors to evaluate whether management is delivering on its promises and whether a company's strategy is producing results. Less frequent reporting would reduce opportunities for shareholders to monitor management and hold executives accountable.

Supporters of reducing reporting requirements often argue that quarterly reports encourage short-term thinking. While concerns about excessive focus on quarterly earnings are valid, reducing transparency is not the solution. Investors can and do evaluate companies based on long-term performance while still benefiting from regular financial disclosures.

Companies should be encouraged to pursue long-term growth strategies, but that goal should not come at the expense of providing investors with timely information.

The United States has (until recently due to questionable acts by those in power) long been recognized for having some of the most transparent and trusted capital markets in the world. Quarterly reporting has played an important role in building that trust. Reducing reporting frequency would provide less information to ordinary investors, weaken accountability, and increase the advantages enjoyed by insiders and large institutions. For these reasons, quarterly reporting should be preserved as an essential safeguard for transparency, fairness, and investor confidence.

Sincerely,

Ariane Holzhauer
All Cats PDX - Total Cat Care In Your Home

Allen Crutcher — Jun 9, 2026
Subject: S7-2026-15 Comment From: Allen Crutcher Affiliation: Jun. 09, 2026 Quarterly reporting is already barely adeqate. Longer would be completely unfair to the average investor and, once again, strongly favor big money.

Allie Richardson — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Allie Richardson Affiliation: Jun. 09, 2026 I prefer quarterly reporting because I believe that semi-annual reporting will lead to more risk, less truthful reporting, and more harm to retail investors.

Allie Richardson

Allie Strand — Jun 9, 2026
Subject: S7-2026-15 Comment From: Allie Strand Affiliation: Jun. 09, 2026 Leave the quarterly reports alone!

Allyson Pate — Jun 9, 2026
Subject: S7-2026-15 Comment From: Allyson Pate Affiliation: Jun. 09, 2026 Really? Just another way to hide billionaires' investments. We deserve the truth in real time.

Sent from my iPhone

AMH2025 — Jun 9, 2026
Subject: Comment on S7-2026-15 From: AMH2025 Affiliation: Jun. 09, 2026 Keep the current quarterly reporting requirements. Shareholders are entitled to know how companies are performing. Transparency is absolutely essential.

Ammber — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ammber Affiliation: Jun. 09, 2026 This is terrible and will destroy millions of American's retirement funds. Companies do not have the public's interest at heart and we are tired of being the scape goat and bailing them out. We need more transparency since corporations and politicians are in bed together.

Sent from my iPhone

Amy Allison — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Allison Affiliation: Jun. 09, 2026 Dear SEC,

I would like the reporting to remain quarterly. We are seeing an increase in fraud and insider trading by elected officials, and appointed cronies. They are dismantling consumer protections, and stealing from tax payers. I would like to maintain the greater transparency afforded by quarterly statements, so I can continue to make decisions about my investments, based on frequent, current data. I also see this as a way to maintain oversight over insider trading.

Regards,
Amy Allison

Sent from my iPad

Amy Davidson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Davidson Affiliation: Jun. 09, 2026 This is absurd! "Can you say" SEC is going soft and basically putting their stamp on insider trading. This will hurt retail investors and if you move to 6 month reporting, the backlash from retail investors could break it all and how stupid of a decision would it be then!!
Amy Davidson

Amy Garrett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Garrett Affiliation: Jun. 09, 2026 I'm a PhD candidate at an R1 institution. I'm a teacher and researcher. Allowing quarterly reports to be hidden affects research, our health (potentially), and the futures of students who we should be encouraging and supporting. Please think about the effects of your actions. Aren't millions enough? Please think of others.

Thank you!

Amy

Amy Morgan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Morgan Affiliation: Jun. 09, 2026 A three month wait to find out if we should be making adjustments is already too long. Six months? Ridiculous. It means trying to make decions in a black hole. Business wants less paperwork, but most reporting is fully automated now. So there's no need.to make that black hole any larger than it already is.

Amy Morgan

Amy Schwartzberg — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Schwartzberg Affiliation: Jun. 09, 2026 I feel that quarterly reports are essential to making sound financial decisions.
Amy Schwartzberg, Legal Assistant

Amy Stevens — Jun 9, 2026
Subject: S7-2026-15 Comment From: Amy Stevens Affiliation: Jun. 09, 2026 Quarterly reporting protects the little guy, the small investor, the pension fund. Reporting every 6 months protects big money. You won’t find out things are going south until it’s too late. This is just another way to rig things in favor of the wealthy and powerful.

Sent from my iPhone

Amy Wheat Rumberger — Jun 9, 2026
Subject: Comment on Rule Change: We NEED quarterly reports From: Amy Wheat Rumberger Affiliation: Jun. 09, 2026 Name: Amy Rumberger
Occupation: Attorney

Opinion: It is unreasonable to require the average investor to wait 6 months between reports. This delay enables insiders to abuse their inside information to the detriment of other investors. Please don’t do this. It’s morally wrong. Keeping investors in the dark is unethical.

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Andrea Bell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andrea Bell Affiliation: Jun. 09, 2026 My name is Andrea Bell. I work as a producer, and have been in business management and accounting in the past. Maintaining quarterly reporting is important to me because it maintains the power of the reporting to do its job and prevent fraud. That's important to me in general because the last thing we need is more companies engaging in fraudulent business practices requiring a bailout, and also because it removes oversight and pushes knowledge sharing into backroom influence situations where access to information has an entry fee.

Andrew Dowdell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andrew Dowdell Affiliation: Jun. 09, 2026 Quarterly reports exist for a reason. They keep investors and agents informed and companies honest. They are NOT a burden since all the data is computerized and instantly available. The only reason to push them to 6 months is to give advantage to corps and inside traders which has become endemic during the trump years. Halt the blatant corruption now.

Andrew Franks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andrew Franks Affiliation: Jun. 09, 2026 Andrew S. Franks, Strategic Management Consultant

The quarterly reports enable us (We, the shareholders, who OWN THE CORPORATIONS) to keep close tabs on THE CORPORATIONS WE OWN. KEEP the Quarterly Reports!

Sincerely,
Andrew S. Franks

Andrew Hess — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andrew Hess Affiliation: Jun. 09, 2026 Dear SEC, For larger companies that have the resources to do so, quarterly reporting should remain. For small companies of 500 employees or fewer or less than 50 million USD in revenue, reporting twice a year is probably fine and reduces their regulatory overhead.

Andrew Hess

Andrew Williams — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andrew Williams Affiliation: Jun. 09, 2026 6 months won't work for fundamental investors. Why are making it harder for the little guy to invest? I live off my investments and can't make decisions hamstrung by information blackouts! Are you on the common mans side or large corporations?Andrew Williams - investor

Sent from my iPhone

Andy Solomon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andy Solomon Affiliation: Jun. 09, 2026 A lot of dirty stuff can go on behind closed doors in 6 months. That is way too long between fiscal reports.

Get Outlook for Android

Andy Cawthon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andy Cawthon Affiliation: Jun. 09, 2026 Timely information is the surest way for investors to manage their portfolios. A six month snapshot is too long to wait in a volitile market. Keep corporate reporting quarterly.

Andy Cawthon
50 Howard Ave

Grand Haven, MI 49417
616-405-8530 Cell
cawthon01@gmail.com

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Andy Krotseng — Jun 9, 2026
Subject: S7-2026-15 Comment From: Andy Krotseng Affiliation: Jun. 09, 2026 Norman A. Krotseng - I was a trust reporting analyst at KeyBank National Association reporting SEC Quarterly. This was

several years ago. I was acutely aware of the detail involved in the numbers and care taken in accuracy. Everything I did was double and triple checked. It is absolutely imperative to continue quarterly reporting by corporations. Please do not make the grave mistake of changing this.

Sent from my iPhone

Angela Giddings — Jun 9, 2026
Subject: S7-2026-15 Comment From: Angela Giddings Affiliation: Jun. 09, 2026 I'm a newly retired US citizen. New retirees in particular would be negatively impacted by the change from 3 to 6 month reporting because we need to make our investment dollars stretch and need the more robust insight to do so.

Please keep the 3-month reporting in place.

Sincerely,
Angela Giddings

Sent from my iPhone

Angela Babby — Jun 9, 2026
Subject: S7-2026-15 Comment From: Angela Babby Affiliation: Jun. 09, 2026 Just stop with the hiding of all information…my name is Angela Babby and I am an Artist . This matters to every American. We deserve to have the info we need to make good decisions in our lives. Stop destroying our country.

Sent from my iPhone

Anita Kusick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anita Kusick Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Anita Stafford — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anita Stafford Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 35 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Ann Bishop — Jun 9, 2026

Subject: S7-2026-15 Comment From: Ann Bishop Affiliation: Jun. 09, 2026 Transparency to all is the only way to save the system.

Ann Cortina — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ann Cortina Affiliation: Jun. 09, 2026 Absolutely no on this proposal.

Sent from my iPhone

Ann Wilson-McNally — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ann Wilson-McNally Affiliation: Jun. 09, 2026 My name is Ms. A. McNally. I am a small investor, who deserves the same information about potential or current investments as the insiders get.

Investment performance needs to remain publicly available every 3 months, as it has been for decades!

It's not okay to allow companies to potentially silently fail in the background, while it's hidden from those who need to know how their investments are being impacted or to silently excel, while potential investors are left in the dark about good investment opportunities.

Do not change the reporting rule from 3 months to 6 months! This was done to keep companies honest and above board.

Ann-Marie Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ann-Marie Smith Affiliation: Jun. 09, 2026 Keep the quarterly period for reporting. History shows we cannot trust corporations. Keep the pressure on please. Thank you!
Ann M Smith, retired Clinical DM

Sent from my iPhone

Anna L Politan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anna L Politan Affiliation: Jun. 09, 2026 Dawn Edgerton-Cameron. Financial Advisor. I need my clients to be able to trust the investments my CIO recommends for them. Keep the transparency. It hasn't been a burden for 70 years, why is it now in the digital age?

Anne & John Bass — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anne & John Bass Affiliation: Jun. 09, 2026 The 10-Q is the only regular check investors have on public companies. Big NO! That gives insiders a HUGE advantage 🤬

Make it a great day!

Anne Marie OConnor-Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anne Marie OConnor-Smith Affiliation: Jun. 09, 2026 I am a retired software and project engineer who worked on financial systems for several top ranked Fortune 500 corporations.
Six months is much too long of a timeframe for corporations to release financials to investors. Investors will lose confidence in US corporations if this unnecessary change in reporting requirements is made.

Thank You,
Anne OConnor-Smith

Annie Oosterwyk — Jun 9, 2026
Subject: S7-2026-15 Comment From: Annie Oosterwyk Affiliation: Jun. 09, 2026 Stop the unethical behavior! Be honest and transparent.
Annie Oosterwyk
Librarian

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Quarterly reporting has been the standard for decades, predating computers. There is no good reason to change it now that information is readily available virtually in an instant. Vote NO on
semi-annual reporting.

Sent from AT&T Yahoo Mail on Android

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Statements only every 6 months is ok if clients have daily access to their holdings. Pension reporting is already murky. Transparency is critical.

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 This seam like it will cause more unfairness in the public stock market.

Don't change the rules.

Sent from AT&T Yahoo Mail on Android

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Quarterly reports keep companies honest. How is the public supposed to believe that they are being truthful if the accountability is blind? Our stock market/all markets work because of the reporting to the public! If bad behavior and recklessness are not punished what happens to the trust the public puts into these markets, it plummets. Take away trust and the markets will plunge, don't allow this to happen. The public already is struggling to trust what is happening in this country, without the public companies reporting, the people won't have the information they need to make sound decisions. Please, don't take everything away from the people!

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 To ensure that companies operate with complete transparency, I believe it is necessary to maintain quarterly reporting.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Dear SEC: Your responsibility is to the American people, not to corporations. Changing your rules might be good sometimes, but if it is not done for the good of the market, to keep things fair, honest, and open, then it should not be allowed. Your job is to consider the millions of little people whose retirements depend on their 401K plans and IRAs. Allowing billionaires and trillionaires to escape financial scrutiny is just WRONG. Please protect capitalism by regulating it!!

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Please do not change to six month reporting. This will only add risk to the market and encourage insider trading. We have enough corruption in this country already. Say NO to six month reporting!

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 They need to be held accountable. Nothing else will do.

Sent from Proton Mail for Android.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 Keep quality reporting - we need more daylight not less.

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 We need full transparency in finance, and protection from very rich interests

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 09, 2026 I am a retired law professor who, like many Americans, worked hard and regularly contributed a portion of my earnings to investment accounts for retirement. Those investments are critical to my having sufficient funds in the future to meet inflation and the likely possibility of long term care. I have been a careful investor and I rely on quarterly reports to inform my decision-making. Please do not turn the clock back to 1955. Keep the current reporting requirements. Thank you, Deborah Young, a resident of Birmingham, Alabama.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 I have an annuity plan to live on as I am retired. The people managing that plan have to know what's going on and where to invest in the market. And Lord God! How are they to make good decisions when the data is so secretive and unavailable? Keep the quarterly reports. Too bad they aren't monthly!

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 The public needs to have those reports. Keeping these hidden from some reeks of preferential and unfair familiarity with the market.

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 My name is Lori Siller. I have worked long, physically depleting years and at 58 am looking to retire…soon. Please

reconsider your decision and keep this hairdresser on track to do so by staying transparent with my money!!!

Regards,
Lori Siller

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 It is wrong for the SEC to let companies hide for six months. Please leave it at the recognized 3 mo reporting period for us little guys.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 This will only benefit corporations and powerful board members AND big corporate investors. It will only hurt individual investors and 401k, IRAs etc. it's wrong, another thumb on the scale,
turn into even more of a casino ! Don't do it. Americans are being squeezed every which way; we need to be able to have some faith in the stock market that millions depend on for our future ! Don't do it.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 RETAIN quarterly reporting! Guess we've not learned anything from previous escapades. QUARTERLY reporting is a MUST!

"...those who mind don't matter & those who matter don't mind." Dr. Suess

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Anonymous — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 09, 2026 Keep the reports quarterly.

Anonymous — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 09, 2026 Absolutely not. Those who forget the past are doomed to repeat it. You must continue quarterly reporting. It is not an undue strain on companies and only continue to ensure accountability and investor safety.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 I would think it's unfair that as a consumer with those investments being mine that I should have quarterly reports and not

every six months. Please keep it the way it is and don’t change it.

Anonymous — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 09, 2026 Quarterly reports

Get Outlook for iOS

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 9, 2026 The data do not support that moving to biannual reporting will improve outcomes for shareholders, regulators, or the public. Do not allow corporations to continue to extract information and profit while socializing losses.

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 I support going to twice yearly reporting. As a financial advisor and a partner at Edward Jones I see how powerful managing for the long term is both in terms of entity profitability and also in terms of being able to do the right things. Sarah Atkins

Sent from my iPhone

Anonymous — Jun 9, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 09, 2026 There are checks and balances for a reason. Do you really think it’s good for the country to take them away

Sent from my iPhone

Anthony Calzadilla — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anthony Calzadilla Affiliation: Jun. 09, 2026 Do not do get rid of quarterly reporting

Sent from my iPhone

Anthony Nelson — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anthony Nelson Affiliation: Jun. 09, 2026 The more reporting the better.

Anthony Nelson

Anthony Noblett — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Anthony Noblett Affiliation: Jun. 09, 2026 Anthony Noblett, retired, investor and former cybersecurity professional. The rollback in reporting means even less transparency in the stock market which is already too risky. We do not need to go backwards with transparency. With modern reporting technology we should actually go forward and increase the reporting.

April Atwood — Jun 9, 2026
Subject: S7-2026-15 Comment From: April Atwood Affiliation: Jun. 09, 2026 I am very much in favor of KEEPING the quarterly reporting. As someone interested in what companies are doing to improve (or lessen negative impacts on) environmental and social conditions, I value the accountability that quarterly reporting can provide. Companies have been doing this and can continue to do so--there is no reason to change.

April Huerta — Jun 9, 2026
Subject: S7-2026-15 Comment From: April Huerta Affiliation: Jun. 09, 2026 Keep the quarterly window open. Waiting six months is an unfair advantage. Small windows and transparency is key.

April Huerta

Arland L. Petersen — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Arland L. Petersen Affiliation: Jun. 09, 2026 Semi-annual reporting is too infrequent. It would lead to less complete information for investors and less efficient markets. Retain our current quarterly reporting discipline for investor protection and market efficiency.
Sincerely,
Arland L. Petersen
Wharton MBA, Investor

Sent from my iPhone

Armand saiia — Jun 9, 2026
Subject: S7-2026-15 Comment From: Armand saiia Affiliation: Jun. 09, 2026 Because the cannibals are sucking the life blood out of our productive as a nation. Like all the other agencies the 🍊 regime has cut, common sense regulations now the fox's are in the hen house eating all of our egg. Scams after scam after scam. Costumers just want what they pay for.

Armand saiia — Jun 9, 2026
Subject: S7-2026-15 Comment From: Armand saiia Affiliation: Jun. 09, 2026 Because the cannibals

are insucking the life blood out of our productive as a nation.

Ashley Taylor — Jun 9, 2026
Subject: File No. S7-2026-15 From: Ashley Taylor I have been actively involved in the stock market throughout the last 25 years. I very much appreciate and value the quarterly reports of the companies that comprise my portfolio. Six months without data is not acceptable. Quarterly reports should remain for those companies that are a part of the various U.S. Stock Exchanges.

Ashley Webster — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ashley Webster Affiliation: Jun. 09, 2026 Do not eliminate this quarterly reporting. We have a felon in chief qho loves to chat people out of their money, and we don't need companies to joinin the grift.

B Bop — Jun 9, 2026
Subject: S7-2026-15 Comment From: B Bop Affiliation: Jun. 09, 2026 Making it easier to commit fraud while investors remain unaware is a terrible idea.

B Bush — Jun 9, 2026
Subject: S7-2026-15 Comment From: B Bush Affiliation: Jun. 09, 2026 I am a retired engineer. I rely heavily on company reports and gov info for my retirement account decisions. This change in reporting seems to be detrimental for my investing. If this has already been implemented in some countries/exchanges and has been determined to be of no benefit and has allowed increased malfeasance, why implement for the US and expect different results? Seems to me to be a means for the insiders and corporates to benefit while crapping on the little guy... again.

Bob

B T — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: B T Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Insiders have enough advantage over ordinary investors. If you give them additional time the SEC is saying that you don't care about ordinary people.

Bab Ehlers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bab Ehlers Affiliation: Jun. 09, 2026 Barbara Ehlers, Age 64, Bookkeeper, beginning the journey to investing.

I need the relevant, updated, information available in order to make good choices. Please don’t let companies not report every three months so we know how business is doing. Thank you.

Barb Frits — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Barb Frits Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Please send out quarterly reports that you have been doing for years. It helps us understand the changes & what got let go. It's a pain in the butt to send it out but it works, "if it ain't broken, no need to fix it"

Barbara Bracke — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Bracke Affiliation: Jun. 09, 2026 Soon to be retired retail associate...30 years at the same company. I want to continue my quarterly reports to keep updated on my holdings in my 401 K. I watch carefully how my stocks and bonds are reacting in this volatile environment.

Barbara Colucci — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Colucci Affiliation: Jun. 09, 2026 Don’t even think about doing this. How are investors supposed to make informed decisions if you are hiding the facts? I will pull my 401k before letting this happen. Barbara Colucci

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Barbara Hannnesson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Hannnesson Affiliation: Jun. 09, 2026 Going to semi annual increases the risk of fraud going unknown, things are moving to fast in our economy right now to go 6 months without a disclosure. Keep to the quarterly system please

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Barbara Hollar — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Hollar Affiliation: Jun. 09, 2026 I am a retired educator, and I rely on my investments for income. It is important to me to continue quarterly reporting to keep track of my investments and income. Please keep the reporting as it is.
Thank you!
Barbara Hollar

BARBARA KOTELES — Jun 9, 2026
Subject: S7-2026-15 Comment From: BARBARA KOTELES Affiliation: Jun. 09, 2026 No special rules, kickbacks, or incentives to ANY business! TAXPAYERS should be rewarded, NOT corporations!

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Barbara McKay — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara McKay Affiliation: Jun. 09, 2026 Public companies have an obligation of transparency on their performance. As a former communications professional in public companies, I understand how moving to a 6 month reporting schedule negatively affects shareholders, limiting information needed to manage investments. I urge you to retain the current monthly requirement.
Barbara McKay

Barbara Merk — Jun 9, 2026
Subject: S7-2026-15 From: Barbara Merk Affiliation: Jun. 09, 2026 It's hard enough to save for retirement in order to have enough money to simply survive. We don't need any group or agency piling on. The government is trying to take away the Social Security benefits WE have been paying in to for years (in my case at least 55 years). Leave our retirement accounts alone!

--
Barbara Merk (she/her)
Seattle Storm Founding Fan
2004, 2010, 2018 & 2020 WNBA Champions
OL Reign Season Ticket Holder since 2016

Barbara Mikos — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Mikos Affiliation: Jun. 09, 2026 That is hideous since you would not ever know how good company is doing or bad and they are planning. So keep it quartly.

Barbara Rudolph — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Rudolph Affiliation: Jun. 09, 2026 I want quarterly reports!

Sent from my iPhone

Barbara Rudolph

Barbara Tobin — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Barbara Tobin Affiliation: Jun. 09, 2026 My name is

Barbara Tobin, and I live in Atkinson, NH. I'm 80 years old and I have lived long enough to know that timing is everything. Please do NOT use S7-2026-25 to allow additional reporting time requirements!

Sent from my iPhone

Barbara Vander — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barbara Vander Affiliation: Jun. 09, 2026 I am a CPA, prior CFO. Enough can be hidden in Quarterly reports; we cant wait 1/2 a year (plus) to hear more current details.

Thanks,
Barbara Vander

Barry Mansfield — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Barry Mansfield Affiliation: Jun. 09, 2026 Re: File No. S7-2026-15 — Comment in Opposition to Proposed Semi-Annual Reporting Rule
I am writing to urge the Securities and Exchange Commission to reject the proposed rule that would permit public companies to shift from quarterly to semi-annual financial reporting.

The United States has a well-documented historical record on this very question. Between 1955 and 1970, the SEC required only twice-yearly reporting. During that period, real stock market returns were essentially flat and price-to-earnings valuations were significantly lower than they have been in the decades of quarterly reporting that followed. The transition back to quarterly reporting in 1970 coincided with a sustained era of greater market efficiency, higher valuations, and stronger returns for ordinary investors. The Commission itself acknowledged in Release No. 34-8683 (1969) that "the trading markets should have the benefit of quarterly financial information."

Cross-market comparisons today reinforce this record. Markets that require quarterly reporting — including the U.S., Japan, South Korea, and India — consistently trade at higher valuations than markets that settle for semi-annual disclosure. This pattern holds across regions, regulatory regimes, and economic conditions. It is not conclusive proof of causation, but the burden of proof must rest with those who wish to reduce transparency, not those who wish to preserve it.

I am also concerned about the asymmetric impact on retail investors. Executives, large institutions, and sophisticated traders have access to informal channels, industry data, and direct management contact. It is ordinary investors — those who rely entirely on public filings — who would be most harmed by a six-month blackout window. Longer gaps between disclosures give insiders more time and more opportunity to act on information that the public does not yet have.

Academic research and independent analysis consistently find that more frequent reporting lowers a company's cost of capital and improves market liquidity. European companies that moved away from quarterly reporting saw liquidity decline; those that maintained it did not. These are real costs borne by real investors.

The argument that quarterly reporting causes harmful "short-termism" among companies is not supported by the historical record. The United States built the world's most valuable equity market over more than a century of increasingly frequent and transparent reporting. Reducing disclosure frequency would be a step backward, not forward.

I urge the Commission to preserve the quarterly reporting requirement and maintain the transparency that has served American investors for over fifty years.

Respectfully submitted,
Barry Mansfield
6/9/2026

Barry Sasser — Jun 9, 2026
Subject: S7-2026-15 Comment From: Barry Sasser Affiliation: Jun. 09, 2026 As a small investor, I rely on these quarterly reports so I know where to move my stocks and bonds and investments. If I don't hear anything from a company I'm invested in for six months. I have no clue what I should be doing. This should not be changing it is beneficial to the small investors, not the big investors, but the small investors do make up a larger portion of the investors leave it alone

Sent from my iPad

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bearszac — Jun 9, 2026
Subject: S7-2026-15 Comment From: bearszac Affiliation: Jun. 09, 2026 Seriously? You want to make insider trading even worse? Come on!

Sent from my iPhone

Beau Ashburn — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Beau Ashburn Affiliation: Jun. 09, 2026 My name is Beau Ashburn, I am an Activity Programs Director at a senior living community in California. History taught us between '55 and '70 why quarterly reporting is essential. "The markets that demand quarterly numbers command the richest valuations." Let's learn from history, shall we.

Thank you,

Beau Jamesson Ashburn
323-616-4404

Becky Einolf — Jun 9, 2026
Subject: S7-2026-15 Comment From: Becky Einolf Affiliation: Jun. 09, 2026 My first career was as a financial analyst for the Chicago office of one of the national banks of France. In cases where we had unaudited financial statements or statements only every 6 months it was more difficult to accurately assess risk, and we had to price the deals accordingly. This made growth more expensive for those clients, and made use less likely to agree to work with them.

Becky Jay — Jun 9, 2026

Subject: S7-2026-15 Comment From: Becky Jay Affiliation: Jun. 09, 2026 Quarterly reports help businesses and the public understand how the economy is performing. Investments and purchases, job offerings and public confidence are all informed by quarterly reports. I am retired, Rebecca J. Jay.

Becky Julian — Jun 9, 2026
Subject: S7-2026-15 Comment From: Becky Julian Affiliation: Jun. 09, 2026 Keep it monthly or quarterly. This fits my needs.

Becky Poplin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Becky Poplin Affiliation: Jun. 09, 2026 Keep it like it is now. Quarterly

Yahoo Mail: Search, Organize, Conquer

Becky Yates — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Becky Yates Affiliation: Jun. 09, 2026 Rebecca Yates, Retired, Nashville, TN

Why do you keep protecting the people that continually make it harder for the average American to achieve any kind of financial independence? This proposal is another assault on the middle class and is incredibly short-sighted. The richest among us may see additional short-term gains but the long-term impact on the middle class is to reduce its buying power and make less capital available. That will result in less spending and less profit. The influence of venture capitalists and the stock market is already hurting us - companies make bad customer service decisions simply to keep stock holders happy, resulting in weaker companies (I'm looking at you Southwest Airlines among many others). Good, steady income and a healthy company is not enough. Shareholders simply want more and more and more, forcing companies to make bad decisions just so the few can get richer. I have an annuity and a small investment account that I rely on to live. The richest among us is putting pressure to privatize social security - a proposal such as moving from quarterly reporting is just another example of why that would be disastrous. Evidently the SEC and big corporations do not care about 90% of Americans. Destroying the middle class is not a viable longterm strategy. You need us - treat us with respect.

Becky Yates
Cell: 615.969.4960
she/her/hers

Belony Latortue — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Belony Latortue Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission: please don't let the public Company to Hide Vital Information 6 months is to long thank

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Ben & Beverly Crocker — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Ben & Beverly Crocker Affiliation: Jun. 09, 2026 My name is Benjamin Rush Crocker II, and I live in Knoxville, TN. I am 75 years old and retired from a career as an Environmental Engineer. This proposal is an unnecessary rule change that can have unforseen consequences. Two reporting periods per year in today's volatility would mean locking in downturn results for a longer time resulting in a greater loss.

Ben Sun — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Ben Sun Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Retail investors like myself need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need.

Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.

Benjamin Dow — Jun 9, 2026
Subject: S7-2026-15 Comment From: Benjamin Dow Affiliation: Jun. 09, 2026 At a time when Americans are struggling to save for retirement it would be villainous to repress corporate transparency. This is a blatant attempt to encourage inside trading and punish the honest investor.

Benjamin Dow
Yahoo Mail: Search, Organize, Conquer

Benjamin Kline — Jun 9, 2026
Subject: S7-2026-15 Comment From: Benjamin Kline Affiliation: Jun. 09, 2026 As an owner of stocks and mutual funds, these quarterly reporting requirements shine a light on real company financial health to prevent deceptive financial practices that could easily cascade into a massive loss in the stock market for everyone. Keep the accounting practices of stock issuing companies strictly regulated to prevent a catastrophic loss due to unethical or deceptive practices by requiring the published quarterly financial reports.

No investors in publicly traded companies needs to suffer major losses like we did in 2008. The

world is in a more precarious financial situation with rising expenses and diminished market competition, so keeping the books open wvery quarter helps us all make wiser financial investments to prevent catastrophic losses from deceptive investments.

Benjamin Kline

Bernadette Halloran — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bernadette Halloran Affiliation: Jun. 09, 2026 Keep the reporting quarterly. That's the SEC's job to review those quartly reports. Do your fuckin job!

Beth Evans — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Beth Evans Affiliation: Jun. 09, 2026 This administration wants to remove all regulations on companies. It saves those companies money when they have no regulations and we pay the price by not knowing what is happening and our environment is destroyed including air, water and ground pollution.

Sent from my iPhone

Beth Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Beth Johnson Affiliation: Jun. 09, 2026 BETH J. Retired 401k holder. I believe that 401Ks should report on the same schedule that they have had. There is to much speculation going on in the financial, banking, and tech sectors (digital currency, bitcoin, crypto, and data centers). 401k investors need to know how their investments are doing in these new markets.

Yahoo Mail: Search, Organize, Conquer

Beth Walsh — Jun 9, 2026
Subject: S7-2026-15 Comment From: Beth Walsh Affiliation: Jun. 09, 2026 Hiding the truth leads to fraud. Insider trading and erosion of public trust. Don't do it.

🦮 Beth 🦮

Bethrina Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bethrina Smith Affiliation: Jun. 09, 2026 Need to know earnings quarterly not only biannual!!! We demand transparency!! This is ridiculous! So obvious trying to hide info. People n clients deserve as much transparency as u can get.
Thank you.
Thrina

Sent from my iPhone

Betsey Kastner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Betsey Kastner Affiliation: Jun. 09, 2026 Quarterly reports are essential. Keep them coming.

Mary Kastner

Betsy Orndoff-Sayers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Betsy Orndoff-Sayers Affiliation: Jun. 09, 2026 Betsy Orndoff-Sayers, owner & operator of Star Mercantile. Quarterly reporting needs to remain unchanged. We've been doing this way & there is no reason to change.

Sent from my iPhone

Betsy Wilson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Betsy Wilson Affiliation: Jun. 09, 2026 I am an older woman, and an investor. I read these reports, scrupulously. This attempt to blind us is WRONG. Seems like you just want us to be blind and the companies to get away with anything. NO! This is WRING!

Betsy Wilson

Bettina George — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bettina George Affiliation: Jun. 09, 2026 Please continue the quarterly filings. The public needs as much transparency as possible.

Betty Sleight — Jun 9, 2026
Subject: S7-2026-15 Comment From: Betty Sleight Affiliation: Jun. 09, 2026 Keep quarterly Reports! You cannot change the rules for investors who invested prior to attempts to change the agreement your customers made with you.
Mrs Betty Sleight Investor

Get Outlook for Android

Betty Morgan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Betty Morgan Affiliation: Jun. 09, 2026 I am writing to request

a change in the frequency of my portfolio reporting. Moving forward, please provide these reports on a quarterly basis rather than every six months. I find that a six-month interval is a significant amount of time to wait for an update, and receiving a report every four months will allow me to more effectively reassess my portfolio and strategy.

Thank you for your assistance with this adjustment.

Best regards,

Betty Morgan

Beverly Kennedy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Beverly Kennedy Affiliation: Jun. 09, 2026 Bev Kennedy, retired. Please keep the reports quarterly!

Bev Kennedy

Beverly Reinstein — Jun 9, 2026
Subject: S7-2026-15 Comment From: Beverly Reinstein Affiliation: Jun. 9, 2026 I am asking the SEC to continue to provide quarterly stock reports. This will enable me to make financial decisions for my entire family as I'm retired and need this information.

Beverly Sherbondy — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Beverly Sherbondy Affiliation: Jun. 9, 2026 As a retiree, it is very important to keep a close eye on my investments. Changes in the stock markets come quite rapidly, and even with quarterly earnings. It can be difficult to keep on top of everything. Reducing the reporting requirements will make the job of keeping track of investments, much more difficult and frustrating. I urge you to maintain the current reporting structure to maintain as much transparency as possible for investors.

Beverly Sherbondy

Bill Coleman — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Bill Coleman Affiliation: Jun. 09, 2026 Accountability matters. Public Corporations should be transparent. Investing should not be gambling. If you really think reporting should be adjusted, go to three times a year, but certainly NOT only twice a year. Personally, I am fine with four times a year. I depend on a lifetime of investing to support my retirement, and the charities I support. Stick with what works: accountability four times a year. William Coleman, semi retired, small business owner, Denver, CO

Bill Warmoth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bill Warmoth Affiliation: Jun. 09, 2026 As a retail investor, I should not be required to accept more risk due to longer reporting periods. It is unfair, and would force me to reconsider most of my investments.

Bill Warmoth

Bill Wilkinson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bill Wilkinson Affiliation: Jun. 09, 2026 That's it,hide the corruption just like all good Republicans

Yahoo Mail: Search, Organize, Conquer

Birte Nielsen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Birte Nielsen Affiliation: Jun. 09, 2026 Please retain the quarterly reporting period. This information is vital to small investors, like myself and my husband. Without frequent data we are unable to assess a company's performance, issues and concerns. Keep it Quarterly, please. Thank you. Birte K Nielsen and Gerald A Bender

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BL D — Jun 9, 2026
Subject: S7-2026-15 Comment From: BL D Affiliation: Jun. 09, 2026 Absolutely NOT! Why should any company have 6 months of not reporting?! To cover up? All reporting should remain as it is. Period. Transparent reporting is a must.! Do not do this!!!

Sent from my Galaxy

Bob Meyer — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Bob Meyer Affiliation: Jun. 09, 2026 Robert Meyer, retired CPA in Missouri. Timely financial reporting has been one of the keys to financial market success. Moving to semi-annual reporting only serves the insiders while all other investors are denied timely financial information.

Bob Darakjy — Jun 9, 2026
Subject: File Number S7-2026-15 From: Bob Darakjy Affiliation: Jun. 09, 2026 I am OPPOSED to

any change in the SEC reporting requirements allowing companies to file semi-annual reports on new form 10-S in lieu of quarterly reports on Form 10-Q.

As an investor I believe that current financial information is a basic requirement in order to help make a decision to invest or not. I realize that the market bases much of its decision on projected revenues and profits, but historical information is a starting point for those calculations.

I have been responsible for the reporting on Forms 10-Q and 10-K, and the additional effort of reporting 4 times vs. 2 times a year is well worth the timely information available.

Bob Riley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bob Riley Affiliation: Jun. 09, 2026 As a rookie investor, I need to see what's happening to my money quarterly! No change please!

Yahoo Mail: Search, Organize, Conquer

Bob Thompson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bob Thompson Affiliation: Jun. 09, 2026 There is no justification to make reporting requirements more lax than
they already are. Companies can continue the quarterly reporting to keep
us individual investors apprised of their activities instead of
providing them larger reporting windows to try to hide misdeeds.

Bobbie Fleming — Jun 9, 2026
Subject: S7-2026-15 From: Bobbie Fleming Affiliation: Jun. 09, 2026 Older people are the majority of those affected by this proposal. We need more updates on the status of our investments, not less. Be logical and ethical, you'll have a more harmonious outcome.

Bobby Mullins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bobby Mullins Affiliation: Jun. 09, 2026 When is enough enough! Huh, you dumb morons. Greed only puts a bullseye on your back

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Bobby P. — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bobby P. Affiliation: Jun. 09, 2026 This is a ridiculous idea that the billionaires want for no other reason than to have more time to cover their tracks. They already have every advantage but want MORE?!?

Sent from my T-Mobile 5G Device
Get Outlook for Android

Bogdan A — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bogdan A Affiliation: Jun. 09, 2026 Keep the quarterly reports. period!

Sent from my iPhone

Bonita Griser — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bonita Griser Affiliation: Jun. 09, 2026 BB Griser, retired: My investments are all the money I will ever have, information is my only tool to make it last. 2020 was a lesson in why people need to keep close tabs on their investments. And it's not as if companies need a score of green shaded accountants to produce these reports.

Bonnie Hockin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bonnie Hockin Affiliation: Jun. 09, 2026 What are you afraid of? Not like you're not being allowed to openly screw us over. Keep the quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Bonnie Redd — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bonnie Redd Affiliation: Jun. 09, 2026 We need businesses to be accountable. We need to keep these reports, quarterly, for the legal checks and balances of corporations. Please vote to keep these reports quarterly, because if you don't, it will be harder to keep corporations in check.

Thanks,
Bonnie Redd

Sent from my iPhone

Brad Kleger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brad Kleger Affiliation: Jun. 09, 2026 I (Bradley Louis Kleger) am a personal investor via E*Trade working as a manager of software development and rely on quarterly reports to ensure I have the best available data for analysis. This cannot be considered a burden by any company willing to trade. THIS IS WHY WE HAVE THE SEC!
Thx.
Brad

Brad Kleger

Get Outlook for iOS

Brad Rostowfske — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Brad Rostowfske Affiliation: Jun. 09, 2026 Brad Rostowfske
Consultant
West Bend, WI
I'm against changing these reporting requirements. In this day and age of AI enhanced reporting capabilities we should have more transparency not less.

Sent from my iPhone

Bradford Bush — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Bradford Bush Affiliation: Jun. 09, 2026 Bradford J. Bush, Retired. Just another method to try to take our funds from us. It's been tried before and it didn't work. How about you just concentrate on finding ways to HELP us keep our funds? We have enough on our hands as it is. Thanks, but no thanks. Sincerely.

Brenda Backman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brenda Backman Affiliation: Jun. 09, 2026 Keep the quarterly reports so investors can make informed decisions!

Brenda Campbell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brenda Campbell Affiliation: Jun. 09, 2026 My husband and I are both recently retired. Our lives change quickly and we need to know and understand what is happening with our money and investments!

Please continue to require quarterly reports to help us make better decisions.

Thank you,
Brenda Campbell

Sent from my iPhone

Brenda Reilly — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brenda Reilly Affiliation: Jun. 09, 2026 6 months is too long to go dark for a business information shouldn't be hidden it should be open and transparent

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Brenna Ryan — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Brenna Ryan Affiliation: Jun. 09, 2026 My name is Brenna Ryan. I'm a speech-language pathologist in California, and I strongly urge the SEC to continue to require reporting quarterly. We tried less-frequent reporting once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings. This would be devastating to families like mine who are working hard to save and invest for our future.

Brian — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 09, 2026 Why change reporting so that it's less frequent? I deserve to know how my investments are doing at least every quarter and make informed decisions based on that.

Brian allan — Jun 9, 2026
Subject: File No. S7-2026-15 From: Brian allan This a joke right? Guess not. As an investor, I will be significantly less likely to invest in any company that is providing less information to the public.

Brian Cusson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brian Cusson Affiliation: Jun. 09, 2026 Please keep the quarterly requirement - it helps guide investors and keeps companies focused on achieving both short-term and long-term goals!

Brian Garrett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brian Garrett Affiliation: Jun. 09, 2026 Brian K. Garrett. Administrative Officer. I have a right to get quaterly reports on my investment performance. Less frequency mean less information, which is bad for investors.

Brian Jenkins — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Brian Jenkins Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
This doesn't help anyone and is dangerous. We need to be informed about companies and their business as often as possible. This will damage our economy

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Brian Morris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brian Morris Affiliation: Jun. 09, 2026 Reports q 90 are vital to assessing the performance and prospects for these
public companies. DO NOT reduce to
q180; investors need to know the pulse of the investments.

BLMorris

Sent from my iPhone

Brian Panian — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Brian Panian Affiliation: Jun. 09, 2026 Please do not return to semi-annual reporting. what little I have in the stock market is all I have.
Brian Panian

Brian Ragsdale — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Brian Ragsdale Affiliation: Jun. 9, 2026 Please keep public business filings quarterly for continuity and transparency. Thank You

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Brian Shepherd — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brian Shepherd Affiliation: Jun. 09, 2026 Dont help the rich get richer, this is a kind of playing field that needs to be leveled and the have nots are already slaves . This will end any illusion.of freedom we have. Do whats right

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BRIDGET DEPRIEST — Jun 9, 2026
Subject: S7-2026-15 Comment From: BRIDGET DEPRIEST Affiliation: Jun. 09, 2026 Quarterly reports MUST be kept! We have a right to know exactly what is happening with our money!!

Bridget Fosback — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bridget Fosback Affiliation: Jun. 09, 2026 I believe that changing to 6 month reporting only creates a larger window for fraud to grow before found. We're already allowing too much fraud in this country, if anything worrying should charge to monthly so we can find fraudulent behaviors sooner. Bridget Fosback, inside sales

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Brigid OBrien — Jun 9, 2026
Subject: S7-2026-15 Comment From: Brigid OBrien Affiliation: Jun. 09, 2026 Do NOT do this!

Brown Family — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Brown Family Affiliation: Jun. 09, 2026 My name is Alisa Brown, a retired widow in California. We have been there and tried that before, when far fewer people were affected by the consequences. Don’t mess with the stability of my 401K, the savings that I have to live the rest of my life on. It would be devastating to me, my adult children, and to our economy in general.

Sent from my iPhone

Bruce McNamara — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bruce McNamara Affiliation: Jun. 09, 2026 We all rely on quality information. My banks provide my balances instantaneously. I love knowing that. I have a clear understanding of my position. Reducing the frequency, or lengthening the reporting cycle, doesn't improve my ability to track my progress. That should be obvious to anyone who has run for office, period. Do not lengthen the reporting period beyond quarterly.

Bruce D McNamara

Bruce Petty — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bruce Petty Affiliation: Jun. 09, 2026 Keep the quarterly reports.

Thanks

Bruce Wiscomb — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bruce Wiscomb Affiliation: Jun. 09, 2026 Keep the reports on a quarterly basis!

Sent from my iPhone

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bryan nimmo — Jun 9, 2026
Subject: S7-2026-15 Comment From: bryan nimmo Affiliation: Jun. 09, 2026 6 months versus 3? More like 6 years at the speed our current president can make things change overnight. So many things can be hidden in reports every 6 months versus a quarterly review. If you approve this more companies will fall and so will American economy when the 401k plans turn to pennies and so many more want to retire and not be on social security payouts.

Sent from my iPhone

Bunnybooyah Czomba — Jun 9, 2026
Subject: S7-2026-15 Comment From: Bunnybooyah Czomba Affiliation: Jun. 09, 2026 Transparency is important.

Byron Lemmond — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Byron Lemmond Affiliation: Jun. 9, 2026 Quarterly reporting periods need to remain, to protect individual investors from corporate shenanigans.

Byron Lemmond

C Annapolis — Jun 9, 2026
Subject: S7-2026-15 Comment From: C Annapolis Affiliation: Jun. 09, 2026 100 years ago this might've been a very labor intensive thing to do, and even just 50 years ago, it was still difficult, even though they had computers to do the calculations. But now it is so easy to do with computers doing the calculations, and also having the ability to create the text to go along with it, that there is ABSOLUTELY NO REASON TO STOP DOING QUARTERLY REPORTS FOR THE INVESTORS. The super rich get this kind of information no matter what. In fact, they could probably get daily reports if they wanted it. This is for the average person, the general public and they deserve to know what is going on.

C J Beegle-Krause — Jun 9, 2026
Subject: Comment on S7-2026-15 From: C J Beegle-Krause Affiliation: Jun. 09, 2026 Quarterly reporting gives us more insight into what is going on in our stock portfolios. (Personally, I prefer monthly.)
Not knowing what's going on with my future only twice a year is WAY TO RISKY!

Sent from CJ's iPhone

C Oatley — Jun 9, 2026
Subject: S7-2026-15 Comment From: C Oatley Affiliation: Jun. 09, 2026 If monthly isn't possible, quarterly should stand.

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C S — Jun 9, 2026
Subject: S7-2026-15 Comment From: C S Affiliation: Jun. 09, 2026 Carol Stone, former Vice President of Scotia Capital Assets, Inc.

To the SEC, Don't change this 50 year old rule at all. It enables the corrupt to steal and hide funds from investors and shareholders.
Theft would be rampant. Stop this steal!

C. A. Anderson — Jun 9, 2026

Subject: S7-2026-15 Comment From: C. A. Anderson Affiliation: Jun. 09, 2026 As a retired investor, it is critical to my lifestyle that I have transparent access to my portfolio. Changing the status quo is bad idea

C.A. Anderson
Principal

Counselors to the
Hospitality Industry

ca.anderson@wemmsonpartners.com
860-573-7744

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ReplyForward

Cale Russell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cale Russell Affiliation: Jun. 09, 2026 Don't hide the information so you can deceive the American citizens. Your organization was founded and imbued with legal power to uphold our laws against thievery, cheating, and manipulation. So what you are trying to do, by withholding 6 months, should be punishable by law. You are going against your mandate. I didn't fight in the military, bleed, and lose friends to have greedy bankers and the like not

follow the law. Find it in you to be proud of the USA, protect us, and be proud to stop the tyranny of evil men. I fear that the individuals I am appealing to are the evil men already.

V/r,

Cale Russell

Caleb Worsham — Jun 9, 2026
Subject: S7-2026-15 Comment From: Caleb Worsham Affiliation: Jun. 09, 2026 I am concerned that expanding the amount of time a company needs to report will allow lots of unethical practices. Transparency keeps people honest. We have more ways to track info now, not less. If anything they should report more. We should stop worrying about "valuations" keeping the economy healthy and let actual production and spending do that.

Caleb Worsham
Math Educator and Tutor

Camille Rodriguez — Jun 9, 2026
Subject: File No. S7-2026-15 From: Camille Rodriguez I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, and the savings to companies aren't worth the cost to individual investors. Please do not make this change.

Candace Bodner — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Candace Bodner Affiliation: Jun. 09, 2026 My name is Candace Bodner, I am a retired Floridian with a decent State Retirement. However, I am depending on my investments to cover some of my current and future life needs. I have seen how expensive long term care already is for the elderly and recognize that I may already have difficulty if I should live as long as my parents did. I cannot afford to lose any of my current savings and am trying diligently to increase my holdings. I ask that you keep the quarterly statements.

Sent from my iPhone

Carla Kay — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carla Kay Affiliation: Jun. 09, 2026 I'm concern about transparency. Corporations are known for deceptive practices. Quarterly reports help keep them closer to honesty.

Respect,
Carla Kay
Electrical Engineer

Carla Kennedy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carla Kennedy Affiliation: Jun. 09, 2026 Retiree here. Victim of the Stanford theft when the SEC refused to make the SIPC cover losses. I still want the SEC to stay in business and I want my statements quarterly. Most of all, I want regulatory teeth to keep Trump et al from even more corruption and insider trading.

CarlandElaine Matheny — Jun 9, 2026
Subject: S7-2026-15 Comment From: CarlandElaine Matheny Affiliation: Jun. 09, 2026 Quarterly reporting has worked well for a long time. Investors deserve to know what is happening in their companies. Small investors rely on this information to make important decisions. Do not shut out all of the millions of regular folks. My name is Elaine Matheny and I am a retired teacher from WV.

Sent from my iPhone

Carlos Alvarado — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carlos Alvarado Affiliation: Jun. 09, 2026 These reports are important for our information. Do not mess with them!
Carlos Alvarado-Laguna
Wildlife Biologist

Sent from my iPhone

Carmela — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carmela Affiliation: Jun. 09, 2026 Sanctioned insider trading. No thank you. Why is the SEC even considering this? Isn’t the SEC supposed to protect investors? Who is paying for this to even be on the table?

~

Carmela

Carol C. — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carol C. Affiliation: Jun. 09, 2026 I rely on quarterly updates to manage my finances. Without quarterly income statements it makes insider trading easier.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Carol Cohoe — Jun 9, 2026
Subject: SEC reporting requirements. From: Carol Cohoe Affiliation: Jun. 09, 2026 Please do not reduce reporting requirements. If anything reporting should be done more frequently, with additional detail.

Carol Corbitt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carol Corbitt Affiliation: Jun. 09, 2026 This is keeping important information secret. There are much too many secret financial deals being made. I think monthly reports would be much better

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Carol Farina — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carol Farina Affiliation: Jun. 09, 2026 Carol Farina, retired RN with a SEP retirement account that I need to be
able to count on. I think criminals are running the country and have in
mind as much deregulation and fraud as they can get away with.

Carol Gibbs — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carol Gibbs Affiliation: Jun. 09, 2026 I do not want to wait six months to know about my retirement money. This would take away the owners' control of THEIR money invested.

Sent from my iPad

Carol Lungrin — Jun 9, 2026

Subject: S7-2026-15 Comment From: Carol Lungrin Affiliation: Jun. 09, 2026 There is no reason to go for six month reports other than to cheat or steal. I hope you get caught and pay the consequences for your corrupt intentions and actions. Leave the reporting where it is presently!

Sent from my iPhone

Carol Shea — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carol Shea Affiliation: Jun. 09, 2026 My name is Carol & I'm a retired caseworker. I want financial reporting monthly from these companies. A lot of times we give subsidies to these companies... I don't know why because they're raking in the money left & right like big oil, big pharma, etc!!! But we all should have a right to know so they don't have time to do anything "shady"!!! Thank you for your time.

Sincerely,
Carol Shea

Carole Fuziol — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Carole Fuziol Affiliation: Jun. 09, 2026 I am a retired teacher. Like most people I think that watching and tweaking our investments such as the 401k is helpful for building wealth.
Please do not change the quarterly reports to 2x a year.
Sincerely,
Carole Fuziol

Carole Perez — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carole Perez Affiliation: Jun. 09, 2026 Cannot agree: SEC proposes Rule S7-2026-15, it will lead to fraudulent transactions.

Carole & Ellie the Greyt
“When in doubt, be the dragon.”

Caroline Barrow — Jun 9, 2026
Subject: S7-2026-15 Comment From: Caroline Barrow Affiliation: Jun. 09, 2026 Caroline Barrow, Former Customer Service Department Lead.

This matters to me because hiding facts have never been the honest nor responsible behavior of any person, let alone companies. Especially companies whose investors rely on the truth to make their decisions. Whether they own 1/4 of a share to 10,000 shares. Hiding the numbers and LP shrink numbers leads to even more deception, and how will we ever be able trust that they are a company worthy of supporting. Also determines if they’re a company worthy of that trust as an employee. If you can’t trust the senior management, let alone direct managers, then it would be a breakdown of communication and also pride in one’s job.

Keep companies (more) honest.

Thank you!

Caroline Ezop — Jun 9, 2026
Subject: S7-2026-15 Comment From: Caroline Ezop Affiliation: Jun. 09, 2026 Keep the reporting quarterly!
Single mother and grandmother in SE Michigan.
Retired.
BA, Michigan State University, 1983.

Caroline M. Ezop

"A true conservationist is one who knows the world is not given by his father but borrowed from his children."
- John James Audubon

" Be who you are and say what you feel...because those that matter don't mind and those that mind, don't matter."
- Dr. Seuss

Carolyn Andrews — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carolyn Andrews Affiliation: Jun. 09, 2026 It is so important to stay with the quarterly reports. We know that some folks sneak around and 6 months gives them more time to commit fraud and it settle in. Please help us keep people honest and do what's best for us. Safety and fairness is critical. No one or entity should be allowed to do harm.

Carolyn Andrews
Regular person
Massachusetts

Carolyn Lorenzoni — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carolyn Lorenzoni Affiliation: Jun. 09, 2026 Our country only succeeds with a level playing field. Our family has been harmed greatly by this approach with the medical system. Affordability is an huge problem. The system of quarterly reporting must be maintained for the health of our financial systems working for everyone and not just the very wealthy.
Carolyn Lorenzoni, self-employed teacher

Sent from my iPhone

Carroll Sullivan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Carroll Sullivan Affiliation: Jun. 09, 2026 Are you F'n kidding me

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Cary Zimmerli — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Cary Zimmerli Affiliation: Jun. 09, 2026 What are you hiding?

Cassidy Henry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cassidy Henry Affiliation: Jun. 09, 2026 I prefer quarterly reporting for making sure my investments are in companies not failing.

This seems like a failure in consumer protection.

Cate S — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cate S Affiliation: Jun. 09, 2026 Taking away quarterly reporting would lead to massive swings in the stock market and would create instability and distrust among investors.

Sent from my iPhone

Catharine W. Tucker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Catharine W. Tucker Affiliation: Jun. 09, 2026 We must retain quarterly reporting for my own investment monitoring & to keep an eye on trends that might help or hurt us all.

Sent from my iPhone

Catherine E. Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Catherine E. Johnson Affiliation: Jun. 09, 2026 I demand you (SEC)not change mandatory quarterly reporting by keeping myself and other citizens informed quarterly of our earnings and losses.

Catherine E Johnson
(Acupuncture Physician)

Sent via the Samsung Galaxy S23 5G, an AT&T 5G smartphone
Get Outlook for Android

Catherine Granger Glover — Jun 9, 2026
Subject: S7-2026-15 Comment From: Catherine Granger Glover Affiliation: Jun. 09, 2026 I grew up with the stock market & everyday accounting as part of both my lifebloodand heritage. Keeping information up front and center are impetus for keeping business as honesty as possible. Without faith in our businesses there cannot be continual grown. Considering it the right of businesses to keep their status and accounting closer to the chest, which are only shared with the public on schedule which are distant from each other, causes mistrust and establishes the right for the business to not be fully honest . If you feel the need to change the schedule then lessen the intervals, rather increase it.

Catherine Granger Glover

Cathleen Bohnlein — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Cathleen Bohnlein Affiliation: Jun. 09, 2026 Quarterly reports are necessary to react to current events and market changes. In the time of readily available information, there is no need to delay it. Information means informed decisions that impact families securities.

Sent from my iPad

Cathy Beach — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cathy Beach Affiliation: Jun. 09, 2026 Cathy Beach
Professional Educator
This is important to keep companies accountable and financial information transparent.

Cathy Burton — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Cathy Burton Affiliation: Jun. 09, 2026 Having to report every 6 months instead of every 3 months will allow for more fraud and less transparency. The market went Down the last time this was done. Have you learned nothing from history? Do Not allow this change!

Cathy Burton, R.N.

Cathy Fryxell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cathy Fryxell Affiliation: Jun. 09, 2026 I’m completely AGAINST THIS CHANGE! This is MY FINANCIAL INVESTMENT AND HAVE THE RIGHT TO SEE

THE MOST CURRENT STATUS MONTHLY. You have no right to hide this information from me & all the other investors. It smells of deception and theft! Do your job & protect my investment!

Cathy Fryxell, Retired Investor

Sent from my iPhone

Cathy Mathews — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cathy Mathews Affiliation: Jun. 09, 2026 So, if you don’t stand for transparency or honesty, what do you stand for?

Char-anna Koblick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Char-anna Koblick Affiliation: Jun. 09, 2026 Keep 3 month reporting

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Charis Wagner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charis Wagner Affiliation: Jun. 09, 2026 Quarterly reporting is absolutely necessary. Keep it that way. Otherwise, insider trading will rob other investors who have no insider information.

Sent from my iPad

Charlene Vanacker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charlene Vanacker Affiliation: Jun. 09, 2026 Businesses should be reporting quarterly so investors know what the companies are doing. My 401k should be transparent.

Charles Barnard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charles Barnard Affiliation: Jun. 09, 2026 Quarterly reports are already to far apart to properly determine a company's performance in this era of rapid change.

Given this, semi-annual reporting would make it much more difficult.

I recommend MONTHLY reporting I order to ensure transparency.

While this will make things slightly easier for corporate reporting, that isn't a valid concern.

The reports are vital for stockholder security and to protect them and the public from poor decisions BEFORE they generate consequences.

This rule change will certainly result in more companies failing, and in increased criminal activity within companies.

Neither is good for the public nor investors.

No decrease in company reporting.

Charles Barnard, CEO
Wizard of Odd

Be afraid of anyone who uses fear to motivate you.

"We are beyond law, which is not unusual for an empire; unfortunately, we are also beyond common sense." Gore Vidal

The very first requirement in a government is that it should do *no harm.*

Wizard of Odd, LLC
715-233-0635
wizodd@gmail.com

"Designing the Future"

And it harm none, do as ye will.

Opinions expressed are just that: opinions and are owned by those stating them. They are in no way to be taken as representative of current or future belief and are subject to withdrawal or modification at any time.

Facts accurate to my recollection or knowledge at the time written.
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Charles Bristow — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charles Bristow Affiliation: Jun. 09, 2026 In a time where everything goes so fast and news cycles are 24/7, we don't need to slow down reporting to 6 months at a time. We need accurate information at least every quarter. If not even sooner. There is no reason to change the reporting twice a year. My name is Charles Bristow and nd I'm an invest independent investor.

Yahoo Mail: Search, Organize, Conquer

Charles Hayden — Jun 9, 2026

Subject: Comment on S7-2026-15 From: Charles Hayden Affiliation: Jun. 09, 2026 If anything, they should be reporting monthly or weekly. This would actually be an easy do with AI. Maybe not a complete report report, but at least an abridged version. 3 months is too long.

Charles Henry James — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charles Henry James Affiliation: Jun. 09, 2026 NO WAY!

Charlotte Illis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Charlotte Illis Affiliation: Jun. 09, 2026 I want to see my reports monthly, why world you limit that except to help people steal from the American public. I guess people in the SEC are now controlled by Trump and on the grift, like him.
Charlotte Illis
Insurance Agent
Why, it's my money morons

Charlotte Illis
Illis Insurance Agency LLC

Cher Armstrong — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cher Armstrong Affiliation: Jun. 09, 2026 Corporations should be required to provide transparency, full stop. It's bad enough that they price gouge on things people have no choice but to buy because it's needed to live. Anyone getting massive breaks like mega corporations needs to have it all out in the open

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Cheryl Gregory — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cheryl Gregory Affiliation: Jun. 09, 2026 Cheryl Gregory, retiree. Please keep the quarterly reports so I can live off my retirement savings. The longer period just benefits the corporations and puts my investments at greater risk. I worked as a pharmacist for 38 years to accumulate my savings and would like to see the present regulations continue. Thank you.

Sent from my Galaxy

Cheryl Follett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cheryl Follett Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
C. Follett

CLF

Cheryl Garin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cheryl Garin Affiliation: Jun. 09, 2026 Why should companies be allowed to keep their information closed for six months if they have nothing to hide. Bade idea and shady.

Sent from my iPhone

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cheryl klemp — Jun 9, 2026
Subject: S7-2026-15 Comment From: cheryl klemp Affiliation: Jun. 09, 2026 In today's economy, I need to know where my money stands. Cheryl Klemp

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Cheryl Prince — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cheryl Prince Affiliation: Jun. 09, 2026 I want to see how my investments are performing quarterly, NOT semi annually! Don't make it harder for people to see how their investments are doing by allowing companies to give us LESS feedback. It's our money and we have the right to see how it's performing at LEAST quarterly!
Cheryl Prince

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chimera black — Jun 9, 2026
Subject: S7-2026-15 Comment From: chimera black Affiliation: Jun. 09, 2026 Laurel Harris/Retired stop trying to hide from the people. we demand fair monthly reporting.

China Nolan — Jun 9, 2026
Subject: S7-2026-15 Comment From: China Nolan Affiliation: Jun. 09, 2026 Stop dismantling common sense regulations and hurting businesses and consumers. China Nolan, Founder, ClearComUSA.

China Nolan
Owner/Founder
Clear Communications

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Chris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Affiliation: Jun. 09, 2026 NOT a good idea to eliminate qrtrly reporting... opens up TOO MANY avenues for FRAUD !!!

'69 NECPA Command Post Floating WH/Pentagon DFM/DCPO/NavQM

Chris Weber — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Weber Affiliation: Jun. 09, 2026 Retired but active in the market. Six months gives too much opportunity to hide and manipulate data. NO to six months!!
Chris Webber

Yahoo Mail: Search, Organize, Conquer

Chris Barnes — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Chris Barnes Affiliation: Jun. 09, 2026 Stop trying to fix what isn't broken. Quarterly reporting ensures investors of the financial health of a company and can indicate potential concerns much faster than semi-annual reporting. You'll never see a situation where less data points is desirable statistically

Sent from Proton Mail for iOS.

Chris Belton — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Chris Belton Affiliation: Jun. 09, 2026 SEC,

"We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life savings."

Who does this benefit?? Clearly not the everyday investor. Working class people are counting on our investments and pensions. Want to encourage folks to pick up pitchforks? Move forward with this ill-advised plan....

Chris Belton, public school teacher, Philadelphia, PA

Chris Brantley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Brantley Affiliation: Jun. 09, 2026 I am a retired association executive and family investor managing both my retirement funds and my father's family trust. I value quarterly reports and the media reporting associated with them when making decisions about our investments which are our primary sources of income. They provide a degree of transparency for ordinary investors like me at a time when markets are increasingly volatile and driven by programmed trading and insider rotation strategies. I would urge you not to adopt a biannual reporting requirement. My name is Chris Brantley and I live in Columbia, Maryland.

Thank you for your consideration.

Sent from my iPad

Chris Budinick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Budinick Affiliation: Jun. 09, 2026 Maintain quarterly reporting as it has been for decades. Changing to a longer reporting structure does nothing to benefit the investor and sews the seeds of future financial calamity.

-Chris Budinick
Network / Telecom Sr. Specialist

Chris Clayborne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Clayborne Affiliation: Jun. 09, 2026 This is an excuse to allow fraud. And gives companies the ability to hide money. This can't be allowed.

Sent from my iPhone

Chris Fleeman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Fleeman Affiliation: Jun. 09, 2026 The public has every right to know what publicly traded companies are doing and how they are performing. Stretching out required filings to twice a year is a disservice to the public and only benefits companies and those who engage in insider trading.
Thank you,
Chris Fleeman
Computer engineer

“Unless someone like you cares a whole awful lot, nothing is going to get better. It’s not.” - Dr. Seuss

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Chris Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Jones Affiliation: Jun. 09, 2026 Companies must have transparency to their investors. Quarterly statements allow investors to see inside thecorporate bubble. I advocate for keeping quarterly statements.

Christine Jones

Chris McMeen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris McMeen Affiliation: Jun. 09, 2026 If anything, the standard should be going up, not down, in reporting. In the technological age we are in, we should be able to see live account views of the companies we own. There is no reason whatsoever for them not to be doing more reporting, not less.

Sincerely,

Chris McMeen

Chris Rakoczy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Rakoczy Affiliation: Jun. 09, 2026 My name is Chris Rakoczy, a professional photographer in CT. As both a small business owner and an employee of a large corporation, I understand our ultimate responsibility as a business is to our customers and our community. Changing the reporting rule would allow companies to dodge this responsibility and prolong or avoid altogether accountability to the people that matter the most. Do NOT alter the SEC reporting timeframe.

Chris Rakoczy

Chris Thomas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chris Thomas Affiliation: Jun. 09, 2026 Quarterly reporting is the absolute minimum acceptable. I propose monthly reports. It is clear thus is a rule change to benefit the criminal Elon Musk and further his fraud. If passed, you will be added to the list of folks to be prosecuted when the current coup is ended.

Beware he who would deny you access to information, for in his mind he dreams himself your master.

Christina Pocrnich — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christina Pocrnich Affiliation: Jun. 09, 2026 Public companies need to continue filing their AQ reports on a quarterly basis.

Christine Behan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christine Behan Affiliation: Jun. 09, 2026 C.Behan, MD, Tracking and reponding to trends quarterly is more effective over all. Given the current atmosphere of obfuscation and out right lies, I don't trust ANY changes executed under this regime

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Christine Kelly — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christine Kelly Affiliation: Jun. 09, 2026 I used to work in the financial industry and find that quarterly reporting helps keep you informed of what is going on in the companies you are investing YOUR money in. Having them go dark
adds undue risk for investors. It is unfair and will make me change where I put my money. Christine Kelly

Yahoo Mail: Search, Organize, Conquer

Christine McDowell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christine McDowell Affiliation: Jun. 09, 2026 No, just no, on keeping info secret for 6 months!!!! No one can make informed decisions with old data and info. Completely unfair.

Christine McDowell

Christine Schroeder — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christine Schroeder Affiliation: Jun. 9, 2026 Leave things the way they are, with quarterly reports, please

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Christopher Holfeltz — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Christopher Holfeltz Affiliation: Jun. 09, 2026 This makes no sense, we need more transparency, not less!

Please don't let this change go through

Chris Holfeltz

Christopher Squier — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christopher Squier Affiliation: Jun. 09, 2026 Quarterly reporting provides transparency for investors so we can make more informed decisions. Requesting that this be kept in place.

Thank You,
Chris Squier

Christy Hitchens — Jun 9, 2026
Subject: S7-2026-15 Comment From: Christy Hitchens Affiliation: Jun. 09, 2026 We deserve something honest and aboveboard. Now the SEC wants to hide from actual and potential investors so only a few billionaires can see what’s going on. I object!

Sent from my iPhone

Chuck Thornton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chuck Thornton Affiliation: Jun. 09, 2026 I don't like being kept in the dark by corporations!

Sent from my U.S.Cellular© Smartphone
Get Outlook for Android

Chuck Hayden — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Chuck Hayden Affiliation: Jun. 09, 2026 If anything, they should be reporting monthly or weekly. This would actually be an easy do with AI. Maybe not a complete report report, but at least an abridged version. 3 months is too long.

Chuck Henry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chuck Henry Affiliation: Jun. 09, 2026 Dear Security Exchange Commission,

Please end the quest to reduce corporate earnings from 4 to 2 times per year.

By reducing the reporting window would place small, but significant in size, investors at a disadvantage than those larger entities and insiders with access to information I now receive quarterly to make decisions.

Longer gaps create an unfair advantage for corporate insiders.

Furthermore making it "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates.

It appears the overall savings to companies isn't worth the cost to me, or other individual investor.

Finally, the individual investor, particularly those with retirement plans, have over $49 trillion invested in the market, not so small impact to us.

So please reconsider this move that puts me and others in the dark for 6 months - at a time when the market and the public companies are moving and changing at a much more rapid pace.

Respectfully,
Charles Henry
Mesa AZ
Retired

Chuck Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Chuck Johnson Affiliation: Jun. 09, 2026 Quarterly reporting for publicly traded corporations is, in my opinion, the minimum investors should expect. Openess and the free-flow of information is the lubrication of healthy, efficient markets. With pace of change in national and world events 6 months is an eternity to wait for information about how well companies

are navigation those changes.

Cindy Alfrejd — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cindy Alfrejd Affiliation: Jun. 09, 2026 I strongly object to this proposed change. Stockholders deserve information in a timely manner to effectively manage their stock portfolios. Please continue making this available quarterly. Thank you.

Cindy Baetz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cindy Baetz Affiliation: Jun. 09, 2026 There is far too much corruption in this country now and too many corrupt individuals ready to cheat, lie, and steal from the people. This hiding of profits and assets cannot be allowed.

Sent from my iPhone

Cindy Borgmeyer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cindy Borgmeyer Affiliation: Jun. 09, 2026 Cynthia Borgmeyer, retiree and private investor: My stock holdings may not be huge compared to those of wealthier individuals and market insiders, but they're keenly important to my future and that of my family. For that reason, I monitor them closely, and I fail to see why my ability to do so should be curtailed. Any savings to the corporations involved in this effort to minimize reporting requirements would be meager, but losing the ability to carefully follow what's happening with my holdings and react accordingly could greatly and negatively affect my portfolio. Do NOT allow this proposed change to move forward.

Thank you for seeking public input.

Cynthia Borgmeyer

Cindy Griswold — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cindy Griswold Affiliation: Jun. 09, 2026 As a small investor who utilizes investing as a way to supplement my retirement income I need to be able to follow the companies I invest in. Small investors shouldn't be the last to find out information about our companies. Please keep the quarterly reports.

Cindy Timmerman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cindy Timmerman Affiliation: Jun. 09, 2026 We the people who have done everything correctly need to be kept well informed as we have been for nearly 50 years. This 6 month reporting scheme smacks of criminal intent.

Cindy Timmerman

CJ Barber — Jun 9, 2026
Subject: S7-2026-15 Comment From: CJ Barber Affiliation: Jun. 09, 2026 Keep the reporting as it is! Oligarchs don't deserve more ways to screw us.

Claire Currie — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Claire Currie Affiliation: Jun. 09, 2026 Public companies should be held accountable on a quarterly basis at a minimum. Transparency and integrity are paramount for making financially responsible decisions.

Sent from my iPhone

Sent from my iPhone

Claire Marie Mullin — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Claire Marie Mullin Affiliation: Jun. 09, 2026 I do not agree with the idea of less frequent reporting. I hold stocks that are intended to supplement my social security monies for retirement and need information to keep that safe or I will need to find other vehicles for my savings. Please rethink this!

Sent from my iPhone
Claire Marie Mullin PT,DPT
(She/her/hers)

Claire OConnor — Jun 9, 2026
Subject: S7-2026-15 Comment From: Claire OConnor Affiliation: Jun. 09, 2026 Claire OConnor child psychologist. I think quarterly reporting should continue as twice a year allows too much time to go by before errors or unlawful actions are caught and remedied

Sent from my iPhone

Clyde Rolston — Jun 9, 2026
Subject: S7-2026-15 Comment From: Clyde Rolston Affiliation: Jun. 09, 2026 This is a bad idea! Quarterly reporting should be public and immediate! Vote no on hiding the reports!

Sent from my mobile office

Cody Clemens — Jun 9, 2026

Subject: S7-2026-15 Comment From: Cody Clemens Affiliation: Jun. 09, 2026 Bad idea. Accountability doesn't live behind obscurity. In a perfect world, I would hope that managers would use this reporting window to adopt a longer term mindset, but we all know that's not going to happen. Fraud will perpetuate with less visibility and scrutiny and small investors will get burned. This is bad for Main Street and Wallstreet alike.

Don't let this happen.

/s/

Cody Clemens
Managing Director (M&A)

Colette Hughes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Colette Hughes Affiliation: Jun. 9, 2026 Quarterly reporting protects investments for our retirement. Do not extend SEC filing requirement times. Colette Hughes, retired teaching assistant

Sent from my iPad

Connor Rilling — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Connor Rilling Affiliation: Jun. 09, 2026 Keep publishing quarterly earnings. It's more transparent and prevents investors from being misled by less frequent earnings reports. Do not change this rule.

Constance Carruthers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Constance Carruthers Affiliation: Jun. 09, 2026 Keep companies reporting quarterly. It's easier to detect fraud. It benefits the public investor to know what's going on with a company's finances.
Companies have always reported quarterly and it's worked fine, no need to change.
Thank you,
Constance Carruthers

Constance Hoffman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Constance Hoffman Affiliation: Jun. 09, 2026 My name is Constance Hoffman and I am a retired CIO from an international law firm. This matters to me as an individual investor. Public company reporting should remain quarterly because I rely on quarterly information to make investment decisions. Longer gaps for information create an unfair advantage for corporate insiders. Thank you.

Constance Hoffman
St. Louis, Missouri

Corey Holmes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Corey Holmes Affiliation: Jun. 09, 2026 Keep the same quarterly schedule that has been happening for 5 DECADES

Craig Hogma.net — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Craig Hogma.net Affiliation: Jun. 09, 2026 Leave it Quarterly. Don't F*ck With a Working Model.

Get Outlook for Android

Craig C — Jun 9, 2026
Subject: S7-2026-15 Comment From: Craig C Affiliation: Jun. 09, 2026 You have no right to take information away from us as investors in the equity that we own.

Craig Campbell

Sent from Proton Mail for Android.

Crystal Blankenship — Jun 9, 2026
Subject: S7-2026-15 Comment From: Crystal Blankenship Affiliation: Jun. 09, 2026 Please continue to require quarterly reports. This could change how I manage financial stability during retirement. Thank you. Crystal S Blankenship, Pharmacist.

Curt Lashbrook — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Curt Lashbrook Affiliation: Jun. 09, 2026 Navigating retirement in these uncertain times is challenging enough without allowing LESS transparency from the companies which represent a large portion of our IRAs and 401ks. I'm afraid that knowing they have up to six months to fix a bad decision will make those companies less averse to risk in those decisions.
Curt Lashbrook
Retired
Toledo, Ohio

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curt spiel — Jun 9, 2026

Subject: S7-2026-15 Comment From: curt spiel Affiliation: Jun. 09, 2026 The quarterly reports are necessary tools for all investors, do not change to to six month reports.

Curtis Spiel
Sesttle, WA

Yahoo Mail: Search, Organize, Conquer

Curtis Burga — Jun 9, 2026
Subject: S7-2026-15 Comment From: Curtis Burga Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 35 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Thank you,

Curtis Burga
Travis Voice & Data

6801 Broadway Extension, Suite 101
Oklahoma City, OK 73116
www.travisvoice.com

How Did I Do Today?

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Curtis Mooney — Jun 9, 2026
Subject: S7-2026-15 Comment From: Curtis Mooney Affiliation: Jun. 09, 2026 Small investors are already at a disadvantage . Don't change the reporting to 6 months . Keep it at quarterly . It will help maintain faith in the system .

Sent from my iPhone
Curtis Mooney

Cynthia McCullough — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cynthia McCullough Affiliation: Jun. 09, 2026 Cynthia McCullough - Retired Compliance Associate. Responsible for monthly, quarterly and annual 1940 Act Mutual Fund Trading Compliance reporting. Over 30 years experience in Investment Management
working for major players in Investment field. (MS, BLK, STT) I have seen the disasters that deregulation has caused. In my view, quarterly is the bare minimum. Think about it. Why do investment firms have consecutive two week minimum vacation times for investing
personnel? Answer: To uncover unscrupulous transactions. As it is, Quarterly reporting is like a bikini. Shows alot but can hide important information. Now, whomever, want a one piece. Disaster in waiting
Decide quarterly is bare minimum.

Yahoo Mail: Search, Organize, Conquer

Cynthia Eason — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cynthia Eason Affiliation: Jun. 09, 2026 My name is Cynthia Eason and I am a personal investor. Since greedy corporations have killed true pension programs I am trying to build retirement funds. I count on quarterly reports to make decisions on where to invest as well as how to vote my shares. It is important to keep them quarterly so that stockholders are not blindsided by bad management, and so they have opportunities to speak up or get out before a company gets to far off track. Semi-annual reports have not worked well for other countries and have actually increased volatility. They also make it easier to hide unethical behavior and corporate greed by reducing public accountability. Regular reporting is also vital to people making important decisions about our country's economy and financial institutions. I urge you to reject any notion of less frequent reporting. It is important to be transparent with current and potential investors, as well as for economist and policy makers.

Cynthia Farren Small business owner — Jun 9, 2026
Subject: File No. S7-2026-15 From: Cynthia Farren I am writing as an individual investor to express my strong opposition to the proposed rule that would allow public companies to switch from quarterly to semiannual financial reporting. Reducing the frequency of corporate disclosures harms retail investors in two distinct ways: • Severe Lack of Transparency: Waiting six months for certified financial data leaves individual investors completely in the dark. A company's financial health can deteriorate significantly in 180 days. Without quarterly Form 10-Q filings, retail investors cannot make timely, informed decisions to protect their hard-earned capital. • Increased Insider Trading Risk: A wider, six-month information gap creates a breeding ground for information asymmetry.

Corporate insiders will possess material, non-public data for much longer periods. This drastically increases the risk of opportunistic insider trading, leaving retail investors at a severe structural disadvantage. The current quarterly reporting system ensures a fair, transparent, and orderly market. I urge the Commission to reject File No. S7-2026-15 and maintain the quarterly reporting requirement to protect individual investors.

Cynthia Kanipe — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cynthia Kanipe Affiliation: Jun. 09, 2026 Cynthia Kanipe. CEO Casa de Kanipe-West. Knowledge of a company's financial health is important to me and other investors. Quarterly financial reporting is the best measure, at this time.

Cynthia Philipone — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cynthia Philipone Affiliation: Jun. 09, 2026 I live on my retirement savings. It's my money. I worked for it, I paid taxes or pay them now when I withdraw it. Treat all hard working Americans like they matter and protect us.
Cynthia Philipone

Cynthia Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Cynthia Smith Affiliation: Jun. 09, 2026 I am concerned that companies may be allowed to report earnings 2 times a year. So much can happen in 6 months that could change the the value and outlook of stock that would blindside the
small investor...retirement investors. Cynthia Smith

Yahoo Mail: Search, Organize, Conquer

D H — Jun 9, 2026
Subject: S7-2026-15 Comment From: D H Affiliation: Jun. 09, 2026 I am a regular investor & practicing how to invest to ensure my retirement since social and Medicare will be gone. In this fast paced, global economy, 6 month reporting does not provide adequate information to make educated investment changes. Quarterly reports are key. I would lose more money in the long run and the money saved, benefits me little. Insider trading would rise because only people “in the know” would now become gatekeepers. I would be pused out snd unable to make informed investments.
I’m old enough to appreciate the paper statements so watching out for my future is not a luxury. It’s a fact that I need to engage regularly to ensure my future.

D'Arcy Smith — Jun 9, 2026
Subject: Comment on S7-2026-15 From: D'Arcy Smith Affiliation: Jun. 09, 2026 Make companies report their earnings every quarter.

We need our companies to compete for shares, for business, and profit.

Keep America competitive!

D'Arcy Smith

Dahlonega Peck — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dahlonega Peck Affiliation: Jun. 09, 2026 I have my life savings and IRAs invested in the stock market. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Thank you,

Dahlonega Peck, retired
Gainesville, FL

Yahoo Mail: Search, Organize, Conquer

Dan Eastwood — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dan Eastwood Affiliation: Jun. 09, 2026 The plan to let public companies hide their financials for six months can only hurt small investors and give greater advantage to insiders. KEEP REPORTING QUARTERLY, or even increase it to every 6 weeks.

Dan Eastwood

"Information itself has a liberal bias."
- Steven Colbert, 28NOV2006

Dan Hoogterp — Jun 9, 2026
Subject: S7-2026-15 Comments From: Dan Hoogterp Affiliation: Jun. 09, 2026 To whom it may concern:

As a former executive in a public company and having worked with many small and large companies, I know the reporting and operational burden that quarterly reporting presents. The reduction in administrative and regulatory load by itself has appeal.

However, severe drawbacks arise if the reporting window is increased.

There will be an increase in variance in external predictions vs actual performance during the reporting interval. The less consistent public information between reporting will be more closely followed and introduce more opportunities for misinformed investors, whether deliberately or otherwise. Some firms may use the "longer leash" to leverage to favor management and insiders over outside investors in violation of fiduciary duty.

These effects combined will translate to increased risk assessments and likely lower market pricing, as the added uncertainty risk is translated to lower prices.

I recommend retaining the reporting interval for consistency and recognize that as a good compromise between administrative overhead and duty as a public company.

With Regards,
Dan Hoogterp

Dan W. Kemper — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dan W. Kemper Affiliation: Jun. 09, 2026 To whom it may concern,
Allowing companies to report less frequently will degrade the function of our markets, significantly increase volatility and harm the most vulnerable and least sophisticated market participants the most (i.e. retail investors). We should be moving toward more transparency not less. Even well intentioned 'insider trading' laws had the unintended and perverse effect of reducing the accuracy of information conveyed by prices. The more we try to 'help' markets the more we hurt them and harm the very foundation of our free market.
Daniel Kemper
Treasury Director
EnergySolutions LLC
299 South Main Street, Suite 1700
Salt Lake City, Utah 84111
Office (801) 303-1690
Cell (435) 659-5498

Dana Hanna — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dana Hanna Affiliation: Jun. 09, 2026 Corruption at every level of the trump organization. This would be making our K shaped economy into a giant K. Again, helping the Rich get richer and to help with the little guy. Disgustful! Money rules.

Sent from my iPhone

Daniel Blatter — Jun 9, 2026
Subject: File No. S7-2026-15 From: Daniel Blatter I have significant stock investments in my retirement accounts and need accountability information to be as up-to-date as possible.

Daniel Felice — Jun 9, 2026
Subject: S7-2026-15 Comment From: Daniel Felice Affiliation: Jun. 09, 2026 Keep the quarterly reports going. Nothing more.

Sent from my iPhone

Daniella DiMarco — Jun 9, 2026
Subject: S7-2026-15 Comment From: Daniella DiMarco Affiliation: Jun. 09, 2026 Daniella Dimarco. Grocery store clerk. I've saved and put my money onto our company 401k. I've been told I shouldn't rely on social security because, even though I've paid into that, it won't
be there for me when I retire. I have no choice but to pay into that. I have made my decision to pay into the 401k and now that might not be there either. Who will be there for me when I retire? Is someone going to give me money? I've been trying to be responsible
and save for myself. These people that want to take what little bit I have should use their own money. I have about 15 years before I retire. I feel as if I will never have the funds to do so because everyone wants their share of little bit i have managed
to scrape together. DO NOT dip into every day people's 401k. Use your own money for your projects that will cost me and regular Americans more money than we have as it is!

Yahoo Mail: Search, Organize, Conquer

Danielle Brooks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Danielle Brooks Affiliation: Jun. 09, 2026 Danielle Brooks, Financial Advisor
The quarterly reports available to my clients often do not include investment options available to them and require hurdles to access by signing in to an account with several clicks. There are charges to receive a mailed statement. Reducing information to investors, often for their largest account, should not be want the SEC encourages.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Danielle Wilson — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Danielle Wilson Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Do not allow public companies to hide important information. They already receive too many benefits beyond regular people.

Darlene Steele — Jun 9, 2026
Subject: S7-2026-15 Comment From: Darlene Steele Affiliation: Jun. 09, 2026 I rely on quarterly

reports to make decisions about my retirement savings. This would only benefit those that have insider information, not the common investors. Please do not change this rule.

Darlene Steele

Sent from my T-Mobile 5G Device
Get Outlook for Android

Darrell Scoggins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Darrell Scoggins Affiliation: Jun. 09, 2026 Insiders already seem to have info first, no need to make it worse for the little guy.

Yahoo Mail: Search, Organize, Conquer

Dave Fenton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dave Fenton Affiliation: Jun. 09, 2026 Keep real time reporting requirements. A rule like this proposal will only benefit the undertaxed rich. David Fenton. US Army Vietnam era veteran.

Yahoo Mail: Search, Organize, Conquer

Dave Cole — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dave Cole Affiliation: Jun. 09, 2026 Bad idea going to reporting every 6 months!

DAVE SIPES — Jun 9, 2026
Subject: S7-2026-15 Comment From: DAVE SIPES Affiliation: Jun. 09, 2026 Quarterly reporting is crucial to keep track of and deal with problems with a company. To go six months without reporting is out of tune with modern technology and will allow abuse and potentially illicit behavior in the company. This is totally Trump motivated, there must be honest regular reporting and consequences for illegal activity.

Sent from my iPad

DAVE WILKEN — Jun 9, 2026
Subject: S7-2026-15 Comment From: DAVE WILKEN Affiliation: Jun. 09, 2026 Please consider the small private investors in your decisions and in this case keep reports quarterly
I'll be voting for those that support keeping it quarterly

Sent from my iPhone

David G. Mills — Jun 9, 2026
Subject: S7-2026-15 Comment From: David G. Mills Affiliation: Jun. 09, 2026 This is insane to allow corporate financials to be withheld for six months. Insider trading is getting worse and worse. And this will certainly make it worse. More and more trust will be lost.

David G. Mills, Retired attorney, first license in 1977.

Sent from my iPad

David Kipfmiller — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Kipfmiller Affiliation: Jun. 09, 2026 David Kipfmiller, retired. I am an individual managing my own retirement accounts. I need to have timely information to make informed decisions for my stock portfolio. Six months of flying
blind, with no news on these companies will make my decisions more risky and less fact-based. This will cripple my ability to manage my portfolio -all to benefit in a slim way the corporate boards. The small investor also needs transparency so fraud and bad
business practices can be exposed on a timely basis. Six months is way too long for accountability.

Yahoo Mail: Search, Organize, Conquer

David Kurrent — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Kurrent Affiliation: Jun. 09, 2026 This is a bad idea. Investors need timely information. Confidence in the stock market will plummet if you do this.

Yahoo Mail: Search, Organize, Conquer

David Chambers — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Chambers Affiliation: Jun. 09, 2026 This is fraud, plain and simple. If you allow companies to hide
financials for half a year many, many investors will be affected. Please
don't do this.

David Chambers

David Deming — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Deming Affiliation: Jun. 09, 2026 Bad idea

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David Fleming — Jun 9, 2026

Subject: Comment on S7-2026-15 From: David Fleming Affiliation: Jun. 09, 2026 Every investor deserves timely reporting of the returns and status of the companies in which they have invested their personal resources. In 2026 “timely” should not be less than quarterly as has been the custom since the last half of the 20th Century. Less frequent reporting by companies led to poorer overall results for investors and likely fraudulent actions that deprived investors of their proper share of the returns expected from the performance of their business investment. In this age of easy obfuscation and deceptive business practices, loosening required reporting practices will lead to greater cheating of investors. DO NOT IMPLEMENT THIS CHANGE!

David W. Fleming
Qualified Investor
Sent from my iPhone

David Jaffrey — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Jaffrey Affiliation: Jun. 09, 2026 Absolutely essential to maintain quarterly reports to ensure honesty and transparency.

Sent from my iPad

David Kaldahl — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Kaldahl Affiliation: Jun. 09, 2026 Keep the reporting rules! Or maybe make the whole thing transparent.

David Larkin — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Larkin Affiliation: Jun. 09, 2026 Please p pool reserve company quarterly reporting requirements.
As an investor I need the most current information possible to identify and act upon company strengths and weaknesses as soon as possible to preserve my investment.

Thank you,

David Larkin
Parker, CO

David Limburg — Jun 9, 2026
Subject: Comment on S7-2026-15 From: David Limburg Affiliation: Jun. 09, 2026 I have a small investment portfolio that will fund my retirement, which is coming soon. Even with Social Security, I will need money from those investments, to live on and to pay my mounting medical expenses. A roughly 33% loss would not just put the comfort of my modest retirement in question, it might actually cut my life short because I would not be able to afford medical care beyond the coverage Medicare provides. I have done nothing to deserve to have my retirement and my health compromised by a government gift to the major players in the financial industry. Cutting financial reporting in half is a bad choice for me, and for the country.

David Limburg

David Mallin — Jun 9, 2026
Subject: Comment on S7-2026-15 From: David Mallin Affiliation: Jun. 09, 2026 Fiscal reporting Must be kept quarterly, please don’t not roll back this investor protection. This was tried before with disastrous results that harmed investors

Thank you

David

Sent from my iPhone

David Morgan — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Morgan Affiliation: Jun. 09, 2026 David Morgan , retired , I need the quarterly reports to manage what little IRA after obummer and dementia biden stole most of it

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David Nguyen — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Nguyen Affiliation: Jun. 09, 2026 To the SEC
I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders. "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost. Please consider this to protect the small investor and keep the corporate insiders accountable.

K. Nguyễn

David Schreiber — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Schreiber Affiliation: Jun. 09, 2026 You’re facilitating fraud and the retail investor will be the big loser.

Sent from my iPad

David Skerke — Jun 9, 2026
Subject: Comment on S7-2026-15 From: David Skerke Affiliation: Jun. 09, 2026 No. Just No.

David Townsend — Jun 9, 2026

Subject: S7-2026-15 Comment From: David Townsend Affiliation: Jun. 09, 2026 Retain quarterly reports

David R. Townsend

David Williams — Jun 9, 2026
Subject: S7-2026-15 Comment From: David Williams Affiliation: Jun. 09, 2026 Come on SEC don't let crooks win!

Dawn Kiernan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dawn Kiernan Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my IRA and Roth IRA accounts stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Dawn McGee — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dawn McGee Affiliation: Jun. 09, 2026 No question about it. 6 months is too long to go without information. Don’t change the rule and harm investors

Sent from my iPhone

Dawn Vezie — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dawn Vezie Affiliation: Jun. 09, 2026 Dawn Vezie Researcher Concerned Citizen Corporations need more scrutiny and openness. Shielding Corporations from research and possible fraud is wrong. I have court cases coming up that would seriously change the outcome of the case detrimentalaly if I am unable to discern what's actually going on. SEC should protect the citizenry, not the Corporation from the citizenry. We, after all, are the ones footing the bill.

Dean Miller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dean Miller Affiliation: Jun. 09, 2026 Dean Miller, retired business manager, former trustee. I have managed educational trusts for minors and find this proposal unforgiveably one-sided.
So many elements of the financial markets already favor the biggest players. For small trusts, the manager needs to keep his wits about him to move swiftly when signals are clear.
Taking those signals away increases the odds the small funds manager will not react in time to protect funds from a downturn, or seize an opportunity spelled out in the quarterlies.
Mega funds have direct access to many companies and employ legions of analysts. This longer reporting cycle increases their advantage.
I suspect that’s the purpose. Large investment houses seek advantage and SEC is all-too-willing to

accede to their demand.
Don’t do it. Show some spine and keep the plating field at least somewhat level.

Dean Miller

Deane Nettles — Jun 9, 2026
Subject: S7-2026-15 Comment From: Deane Nettles Affiliation: Jun. 09, 2026 Deane Nettles, professor; the SEC reducing reporting to me specifically worries me about corporations like SpaceX where their upcoming IPO is suspicious at the outset. They will need close scrutiny to make sure they aren't just bilking the public, and that will be impossible if they only have to report every 6 months. Given that a run on a stock can happen in miliseconds, I want to keep the current 3-month reporting.

Deanna Speicher — Jun 9, 2026
Subject: S7-2026-15 Comment From: Deanna Speicher Affiliation: Jun. 09, 2026 Keep reporting quarterly!!! I'm now retired, living off Social Security benefits, while watching my IRA, along with a broker, to hopefully build my investment. Last Friday, that account lost over $10,600 in one day!!! Today's "recovery" was only $1450. My broker and I recently discussed the goals for my account and we agreed to continue to grow the account so that I will have a higher payout when I reach the mandatory age to start receiving regular dispursements. Without being able to see the quarterly trends, I don't feel that the Broker will be able to manage my account as well and make adjustments to ensure my account keeps growing. Thank you.

Deanna Speicher, Retired Neonatal Intensive Care Nurse

Sent from my iPhone

Deb Gaughan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Deb Gaughan Affiliation: Jun. 09, 2026 Do not kest this pass, what a terrible thing to do ,keep businesses transparent!

Deb Hatfield — Jun 9, 2026
Subject: S7-2026-15 Comment From: Deb Hatfield Affiliation: Jun. 09, 2026 The reporting should be kept at the current rate so families can make up to date, informed decisions with their investments. D. Hatfield. Retired

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Debbie Botto — Jun 9, 2026
Subject: S7-2026-15 Comment From: Debbie Botto Affiliation: Jun. 09, 2026 QUARTERLY! Debbie

Botto. Retired. Transparency

Sent from my iPhone

Debby Mittelman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Debby Mittelman Affiliation: Jun. 09, 2026 I check my 401k mutual fund holdings regularly, and required quarterly reports are essential for investors. Do not allow publicly traded companies to move to six-month reports.
Debby Mittelman
Attorney, licensed in Arizona

Deborah Eubank — Jun 9, 2026
Subject: S7-2026-15 Comment From: Deborah Eubank Affiliation: Jun. 09, 2026 Transparency and being above board is best for business!

Deborah Kaplan — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Deborah Kaplan Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
As an investor, I feel that it is important to understand what the companies I invest in are doing in a timely fashion. Quarterly reports are the minimum reasonable time period. Anything less does not give individual investors, mutual fund managers, and analysts sufficient information to make informed decisions. Please maintain the quarterly reporting requirement.
Thank you,
Deborah J Kaplan

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debra calicchio — Jun 9, 2026
Subject: S7-2026-15 Comment From: debra calicchio Affiliation: Jun. 09, 2026 Debra calicchio, retired, and it doesn’t make any sense not to watch your finances on a continual basis. Please do not take away quarterly reports.

Sent from my iPhone

Denise — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Affiliation: Jun. 09, 2026 I'm retired but I worked in banking for over 20 yrs. Why make things easier for corps when greed and fraud are the goal of the day under this regime. What your suggesting is giving businesses the additional time to fudge numbers. Now it's not the time to rely on honesty in the Corp world. And if they aren't incentivised to look long term because they must report their numbers, maybe they should not exist. I believe humans paying taxes doesn't incentivize most people to work but yet we still force them to file once a year.
D Harris

Denise Bossert — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Bossert Affiliation: Jun. 09, 2026 As a Senior, living on a fixed income, I have to keep an eye on my money. Six month reporting is unacceptable.
Denise Bossert, Retired.

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Denise Burchard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Burchard Affiliation: Jun. 09, 2026 I'm retired, so all my money is in the stock market. I need to see those reports quarterly, and monthly would be even better. Please make sure the quarterly reports keep us informed!! Thank you for your attention to this matter.

Denise Carney — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Carney Affiliation: Jun. 09, 2026 This is another system of checks and balances that is needed to keep business honest and let shareholders know current data when investing. PLEASE DO NOT DISRUPT THE CURRENT REPORTING REQUIREMENTS.

Denise Hazelwood — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Hazelwood Affiliation: Jun. 09, 2026 WT(EL)F! The last thing that this country needs is more insider trading! No secrets! Full disclosure of everything!

Sent from my iPhone

Denise Lovse — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Denise Lovse Affiliation: Jun. 09, 2026 Keep companies that are part of the SEC doing quarterly reports as this can affect everyone who invests in the stock exchange to the accounting firms that handle taxes for businesses. Keep America working.

Sent from my iPhone

Denise Moorehead — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Denise Moorehead Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Quarterly disclosures help me make informed decisions about my investments, ones critical for the funds that my nephew will need for college, my mom needs for assisted living, and I will need for later retirement. Do not take vital information away from me as you plan to do with corporate

reporting changes.
Thank you.

Denise Rabbass — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denise Rabbass Affiliation: Jun. 09, 2026 Please keep the SEC reports available to all citizens of the US on a quarterly basis. Those of us who have worked hard all our lives and have some savings invested in companies need to be able to keep track of how these companies are operating.
I am a recent retiree and feel it's important that companies bottom lines are transparent to their current and potential stockholders.

Thank you,
Denise Rabbass
Bloomfield IA

Sent from my iPhone

Denna Comatov — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Denna Comatov Affiliation: Jun. 9, 2026 I thought it’s very important that you report your earnings quarterly! It’s called being fully transparent!!!!!

Dennis Webb — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dennis Webb Affiliation: Jun. 09, 2026 It not in the investors best interest to wait 6 months for a report on their investments. I personally don't like that and would be pulling my stock market investments if it came to that.

Thank You,
Dennis Webb

Denny Payne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Denny Payne Affiliation: Jun. 09, 2026 Just…no. The only reason to do this is to enable regular investors to be defrauded.

Diana Noble — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Diana Noble Affiliation: Jun. 09, 2026 Diana Noble, retired. It is vital to ‘keep’ quarterly reporting to be sure to keep companies accountable to their stock holders. Do Not let corporations change to game in their favor!!

Sincerely-

Sent from my iPhone

Diana D — Jun 9, 2026
Subject: S7-2026-15 From: Diana D Affiliation: Jun. 09, 2026 Diana Dupree
KEEP IT QUARTERLY

Diana Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diana Jones Affiliation: Jun. 09, 2026 To whom it may concern
~

I am a single woman in her 60s. All I have saved for retirement I earned honestly through hard work and sacrifice. I need more information, not less, to make solid decisions for my future. Your efforts are better spent stopping the blatant insider trading rather than keeping the general public in the dark.

~Diana Jones

Diane Pires — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Pires Affiliation: Jun. 09, 2026 Quarterly to keep companies honest!

D. Pires
Sent from my iPhone

Diane Ruffner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Ruffner Affiliation: Jun. 09, 2026 I have the right to know what's going on with my investments. There should be no secrets when they're using my money. Do not let this go through. It is a huge betrayal to the American people.

Sincerely,
Diane Ruffner

Diane Blackwood — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Blackwood Affiliation: Jun. 09, 2026 I want quarterly reporting on companies so that I and my advisors can make sound decisions.

Diane J. Blackwood, PhD

Diane Haggard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Haggard Affiliation: Jun. 9, 2026 I need the quarterly report to keep track of investments. Absolutely important to making financial decisions while things are changing fast !

Diane Henk-Duffy — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Diane Henk-Duffy Affiliation: Jun. 09, 2026 Diane Henk-Duffy. retired. With trump's economy, we can't afford to lose our savings. What you are suggesting will encourage fraud.

Diane Padlo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Padlo Affiliation: Jun. 09, 2026 CHECKS & BALANCES… WATCHDOG… OVERSIGHT FOR THE PROTECTION OF THE PUBLIC… that is your job SEC. Protect us, not the entities that want 6mos. of info blackout. A lot can happen in 6 months and you are around to safeguard PUBLIC interests.

KEEP IT QUARTERLY!!

Diane Padlo
Manalapan NJ

Diane Rierden — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Rierden Affiliation: Jun. 09, 2026 I believe that quarterly reports should continue to be required. Diane Rierden, retired accountant.

Diane Rybinski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diane Rybinski Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 20 years. I highly value receiving quarterly reports of the companies that comprise my portfolio and respectfully request that quarterly reports continue to be sent out for those companies that are a part of the various U.S. Stock Exchanges.

Diane Rybinski
Federal Employee for 23 years with both TSP and private retirement accounts

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Diann Garagiola — Jun 9, 2026
Subject: S7-2026-15 Comment From: Diann Garagiola Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my 401K stock portfolio. I respectfully request that

quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Diann Garagiola

Dianne Flanagan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dianne Flanagan Affiliation: Jun. 09, 2026 Investors should have constant access to data from companies they invest in. NO ONE should have to wait six months EVER to observe how a company and is doing with their investments. No one investing should have different information or access.

Dianne Martz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dianne Martz Affiliation: Jun. 09, 2026 Dianne Martz, Sales Consultant.
I worked in financial services for decades, and I have studied the history of market crashes. We need all the transparency we can get, as frequently as possible. Do not water down the reporting requirements, this will lead to another market crash and probable Great Depression. Learn from history.

Best,

Dianne

Dick Mattis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dick Mattis Affiliation: Jun. 09, 2026 As a stock owning Americans i do not want the Government slowing up corporate reporting. If they do so they better bar any stock transactions by anyone associated with the company. We don't need to legalize insider trading like congress repeatedly is guilty of.

Thanks,Richard Mattis

Dinah Miller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dinah Miller Affiliation: Jun. 09, 2026 Quarterly reports are necessary for spotting trends. Only twice a year reports would be a disaster for regular investors like me. And the entire market!
Dinah Miller

Donald Ayers-Marsh — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Donald Ayers-Marsh Affiliation: Jun. 09, 2026 I strongly object to the proposed change to reporting only twice per year. It would be frustrating to not have timely information when making investment decisions. There is also a public benefit to more transparency. I also see no great benefit, as reporting is not as labor-intensive a task as when twice-per-year was last enacted.
Donald Ayers-Marsh

Donald Kinner — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Donald Kinner Affiliation: Jun. 09, 2026 Why on Earth would one revert to something largely ineffective "from1955"?.

Donna Winter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donna Winter Affiliation: Jun. 09, 2026 This is absolutely a play to allow corruption and keep from reporting the on money that DOES NOT BELONG TO YOU! Keep the quarterly reporting in place so that people can keep watch on the only thing they will have control of for their retirement years. History shows that the last time reporting was extended it took more than a decade for the economy to recover!
My husband and I are in our late 70s and need to having frequent accounting so that we can plan for whatever years we have left. Changing the reporting pulls the little sense of security we have left during this chaotic and uncertain time this crazy administration has created. Don’t be part of contributing to the corruption and lack of honesty this administration promotes.
Donna Winter

Sent from my iPhone

Donna Comcast — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donna Comcast Affiliation: Jun. 09, 2026 As a former public accounting auditor of publicly traded companies, I can’t believe that anyone could think this was an intelligent move. There is already so much fraud out there. Let’s not make things worse.

Donna

Donna Dotson — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Donna Dotson Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:

You shouldn't be allowed to hide information even temporarily from the American public. You're trying to use our own government against us. Enough already. Life is hard enough on average people.

Donna Frederick-Neznek — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Donna Frederick-Neznek Affiliation: Jun. 09, 2026 Donna Frederick-Neznek, retired teacher Connecticut. I am disabled with an incurable cancer. I sacrificed thru the years to make contributions for my retirement. I cannot afford to lose any money because of this.

Donna Riley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donna Riley Affiliation: Jun. 09, 2026 Reporting should be easier than ever with all if the automated reports. This is just laziness or an attempt to hide when companies are experiencing issues. Do not let them drop quarterly reporting.

Donna Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donna Smith Affiliation: Jun. 09, 2026 Corruption already runs rampant!!!
ENOUGH!!! DO NOT makes changes to the current quarterly reporting!!!

Donna Williamson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donna Williamson Affiliation: Jun. 09, 2026 The public deserves transparency, especially stockholders! No hiding the facts.

Get Outlook for iOS

Donnastrin3 — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donnastrin3 Affiliation: Jun. 09, 2026 I'm retired, and meet with my financial advisor quarterly. I rely on quarterly reports to inform my discussions with my advisor and the decisions made regarding my investments. Although my background is in nursing rather than finance, I served as quality improvement director at my last two positions, and understand very well the impact of transparency and accountability across all settings and disciplines. Quarterly reporting enhances both. Please support the continuation of this practice. Thank you.

Sent from my Galaxy

Donny Rhode — Jun 9, 2026
Subject: S7-2026-15 Comment From: Donny Rhode Affiliation: Jun. 09, 2026 weekly reporting would be a better idea the semi-anually. there must some very dishonest people behind the proposed change.

Yahoo Mail: Search, Organize, Conquer

Dorianne Almann — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dorianne Almann Affiliation: Jun. 09, 2026 Halving SEC corporate reporting requirements is bad for several reasons.

Firstly, isn't this administration about transparency? At least that's what I hear touted by spokespeople. Lengthening the time before info becomes available to the public makes a mockery of the admin's claim.

Furthermore, while large institutional traders have other data sources, info access for me, Main Street Dori, is made harder as info gaps increase. Main Street investors scour periodic filings. Reducing disclosure requirements will almost certainly translate into a reduction in analyst coverage, leaving me with even less professional guidance.

On top of the additional challenges I'll face as an investor, fraud is sure to increase as dicey management teams have a longer period of time to hide fraudulent actions and/or mismanagement.

On top of negatively impacting Main St investors, I read that changing to semiannual reports could encourage institutional investors that rely on real-time financial metrics to look at investing in more highly regulated, transparent foreign markets.

I fail to see how squashing Main St's interest in investing in US companies while simultaneously dampening interest by the big guys in doing the same is at all beneficial.

Dorianne Almann.

Doris Anderson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Doris Anderson Affiliation: Jun. 09, 2026 Doris Anderson,

Arkansas Information Technology Council Member (retired)

Quarterly SEC filings dramatically shorten the window in which FRAUD can fester before someone outside the company can see it. Keep the SEC filings quarterly for transparency. Six months allows time for TOO much damage and deception.

Doris Anderson

Dorothy G. — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dorothy G. Affiliation: Jun. 09, 2026 Please keep the SEC filings quarterly. I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to us all.

Thank you,
Dorothy G.

Dorothy Keller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Dorothy Keller Affiliation: Jun. 09, 2026 I strongly disagree, how can stockholders assess the state of a company without timely information.

Doug & Sherry Wagoner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Doug & Sherry Wagoner Affiliation: Jun. 09, 2026 No, No, No!!!!

Doug Guthrie — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Doug Guthrie Affiliation: Jun. 09, 2026 Gee it would be too bad if the 10 % of the population that owns 90% of the stock list a few bucks

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Doug Wiser — Jun 9, 2026
Subject: S7-2026-15 Comment From: Doug Wiser Affiliation: Jun. 09, 2026 Oversight should count

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Douglas Pickarts — Jun 9, 2026
Subject: S7-2026-15 Comment From: Douglas Pickarts Affiliation: Jun. 09, 2026 Absolutely NO on 6 mo reporting!

Retain quarterly disclosures!

D Pickarts
Hilo, Hawai'i

Douglas Russell — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Douglas Russell Affiliation: Jun. 09, 2026 Keep it Quarterly!

Sent from:

D. Floyd Russell
30600 N. Pima RD., Lot 109
floydrussell@mac.com
602.315.3033

Ed Enos — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ed Enos Affiliation: Jun. 09, 2026 Do not change the status quo you bunch of Trump criminals

The American public will demand your incarceration if you tamper

Sent from my iPad

Ed Tellis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ed Tellis Affiliation: Jun. 09, 2026 6 months is too long.

Yahoo Mail: Search, Organize, Conquer

Eddie Barnett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Eddie Barnett Affiliation: Jun. 09, 2026 Keep our savings with quarterly notices

EB+ ----------
Fr. Edwin Barnett
1232 Timberline Dr.
Benbrook TX 76126

Eddie Mencke — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Eddie Mencke Affiliation: Jun. 09, 2026 Ed Mencke Retired
It's important that I have up to date investment data so I canake the best decisions for my retirement

accounts.

Edward Belanger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Edward Belanger Affiliation: Jun. 09, 2026 To ensure the ongoing, robust management of my investment portfolio, I kindly request the continuation of our established quarterly reporting. These comprehensive reports are critical for providing the necessary financial data, performance analysis, and strategic insights that enable informed decision-making, effective risk assessment, and alignment with long-term financial objectives. Edward J Belanger

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Edward Magowan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Edward Magowan Affiliation: Jun. 09, 2026 Small investor. I prefer quarterly reports. The odds are already stacked against us, why make it worse (unless that is the intent)?

Yahoo Mail: Search, Organize, Conquer

Eileen Becker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Eileen Becker Affiliation: Jun. 09, 2026 My name is Eileen Becker and I am a retired dental hygienist. I am currently living on Social Security and my investments saved from my years in the workplace. I follow the stock market regularly to keep an eye on my investments. Allowing companies to go 6 months between reports would mean people like me would be essentially blindfolded as far as our investments are concerned. It would be twice as easy for bad actors to fool us, and cause us to make bad financial decisions. Please keep the reports quarterly.

Eileen McKeel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Eileen McKeel Affiliation: Jun. 09, 2026 Please keep the quarterly reports. It is easier to keep track of my stocks.

Sent from my iPad

Eileen Tollis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Eileen Tollis Affiliation: Jun. 09, 2026 I want to continue to receive my QUARTERLY FINANCIAL STATEMENTS for ALL of my investments!!!! If you change it, we will vote you out!!!
Eileen Tollis
Parma, Ohio
Retired (& saved damn hard for my investments)!!!

Elaine B — Jun 9, 2026
Subject: S7-2026-15 Comment From: Elaine B Affiliation: Jun. 09, 2026 Integrity in financial records and reporting is essential to running a business. Changing the timing doesn't help anyone!! Not investors, business owners or management.
As a financial manager with fiduciary responsibilities I support keeping reporting quarterly.
E. T. Bailey

Elena Flores — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Elena Flores Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Taking away quarterly vital information would hurt regular investors that want to stay informed about the companies they are putting money into. Do not change this rule.

Elizabeth Calhoun — Jun 9, 2026
Subject: S7-2026-15 Comment From: Elizabeth Calhoun Affiliation: Jun. 09, 2026 Please continue quarterly reports. I want to know what’s happening sooner than every six months. Elizabeth Calhoun, Retired.

Sent from my iPhone

Elizabeth Lindorff — Jun 9, 2026
Subject: S7-2026-15 Comment From: Elizabeth Lindorff Affiliation: Jun. 09, 2026 Who benefits from this shift from 3 to 6 months?
Not the working class, middle class, small investors.
I don’t approve or accept that this will improve anyone’s financial standing or offer any benefit to 90 % of working Americans.
It’s not justifiable.
Elizabeth Lindorff, retired public school teacher

Elizabeth Rivera — Jun 9, 2026
Subject: S7-2026-15 Comment From: Elizabeth Rivera Affiliation: Jun. 09, 2026 This needs to be transparent for ALL investors. To do otherwise is to let fraud and abuse perpetuate in financial markets! The common man needs to be protected!

Ellen Murphy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ellen Murphy Affiliation: Jun. 09, 2026 Ellen Murphy - Social Worker. Please do not keep us in the blind for 6 months. Very unfair.

Ellie Etter — Jun 9, 2026

Subject: S7-2026-15 Comment From: Ellie Etter Affiliation: Jun. 09, 2026 It is important for the financial integrity and the protection of investors that quarterly reporting requirement remains. All investors and potential investors should have this information quarterly, not just inside investors.

Em Turner Chitty — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Em Turner Chitty Affiliation: Jun. 09, 2026 My name is Em Chitty. I live in a rural area of Middle Tennessee. I am retired from a career in teaching. I live primarily on my Social Security allocations, but I have savings as a backstop and they are invested in various financial instruments, including, at times, the stock market. I am 71. If the stock market crashes or if there are significant losses, I am too old to be able to ride things out until the next bubble. I will crash with it.
We need to have quarterly reports to be able to guide our investments intelligently. Semi-annual reports or annual reports reduce our ability to understand what's happening with the little money most of us have.
Please do not allow companies to report less frequently. If people lose half or more of their savings, either they go on the public charge or they die. A country whose cities are littered with dying people is not a great country, no matter how rich its oligarchs are.

Emily Cleath — Jun 9, 2026
Subject: S7-2026-15 Comment From: Emily Cleath Affiliation: Jun. 09, 2026 I'm a mother and a nonprofit communications professional who is sickened by all the corruption in our government related to insider trading, and the policy and laws created just to boost corporate profits and shareholder wealth. Making the SEC less transparent and publicly accountable will only facilitate that, which is, no doubt, why a switch to semi-annual reports is being proposed.

People can see right through everything this administration is doing for the donor class, the 1%, and foreign fascists, and there will be consequences in November.

Emily Cleath
Pittsburgh, PA

Emmy Fearn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Emmy Fearn Affiliation: Jun. 09, 2026 Retaining Quarterly Reporting is essential to maintaining our financial stability.

Best,

Emilene J. Fearn, PhD, MBA, MA
Retired professsor and ATT employee

Composed on my tiny iPhone keyboard

Emory Martin — Jun 9, 2026

Subject: S7-2026-15 Comment From: Emory Martin Affiliation: Jun. 09, 2026 This is wrong on so many accounts!

Sent from my iPhone

Eric Parks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Eric Parks Affiliation: Jun. 09, 2026 DON'T LET COMPANIES HIDE THEIR BOOKS FOR SIX MONTHS AT A TIME !!

Err Eek — Jun 9, 2026
Subject: S7-2026-15 Comment From: Err Eek Affiliation: Jun. 09, 2026 Further delaying release of company books makes investing more dangerous for average investers, promotes insider trading (remember Enron?), and privileges the wealthy, who already benefit from the privilege of differential access to info.
DO NOT CHANGE THE REPORTING REQUIREMENTS

Esther Read — Jun 9, 2026
Subject: S7-2026-15 Comment From: Esther Read Affiliation: Jun. 09, 2026 Keep the quarterly reports. These inform investor decisions, whether they're large corporate decisions or small individual decisions. Keep the stock market healthy, don't crash it.

Esther Read

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estherlangmft — Jun 9, 2026
Subject: Comment on S7-2026-15 From: estherlangmft Affiliation: Jun. 09, 2026 Quarterly reports should continue. They benefit the investor & the investments.
The current administration wants to make the change so it can hide market info. This is dangerous and undemocratic. The more you give in, the more he will cheat. Stay Quarterly!

Sent from my Galaxy

Evalijah Kerr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Evalijah Kerr Affiliation: Jun. 09, 2026 It is imperative that full

disclosure be available in a timely reported window. Please retain current quarterly reporting as is the current requirement and do not permit a change to reporting/disclosure greater than every three months.

Eva Kerr

Sent from my iPhone

Evangelos Sisalouis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Evangelos Sisalouis Affiliation: Jun. 09, 2026 My name is Evangelos Sisalouis and I am an attorney in the cleveland area. Quarterly returns are important for transparency, democracy and for the good of the market overall. Do not change the rules

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Evelyn Leo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Evelyn Leo Affiliation: Jun. 09, 2026 Keep the info public

Sent from my iPhone

Flor Siqueiros — Jun 9, 2026
Subject: S7-2026-15 Comment From: Flor Siqueiros Affiliation: Jun. 09, 2026 I belive that the new SEC proposal cannot possibly be beneficial for those who invest, do business, the public and the employees of companies that would go dark for six months at a time.

I hope that you take my opinion into consideration.

Thank you.

Flor Siqueiros, Executive Producer / Director, C. Communications, Beverly Hills, CA.

Frances McFate — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frances McFate Affiliation: Jun. 09, 2026 Not being able to review corporate earnings for 6 months would be a blow to private investors. The world changes even faster now. We need access every 3 months. !!!

Yahoo Mail: Search, Organize, Conquer

Frank Acton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frank Acton Affiliation: Jun. 09, 2026 Transparency appears to be in decline recently; let's not make it worse here

In nili, nisi

Frank Doernbach — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frank Doernbach Affiliation: Jun. 09, 2026 maintain the reporting obligation as they are valid now...Shareholders have a right to be informed ..thanks in advance...no flight by night investments..

Frank Lucas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frank Lucas Affiliation: Jun. 09, 2026 Do NOT block our access to information!

Frank Segura — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frank Segura Affiliation: Jun. 09, 2026 criminals on display governing themselves to steal money

Sent from my iPhone

Frank Sheridan — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Frank Sheridan Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
We should have a voice and a opinion that should not be ignored. The fate in companies following rules comes from you
Taking the quarterly report is like walking blind into a room, Then find your way out, this would only hurt retail investors the most

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Fred Reaman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Fred Reaman Affiliation: Jun. 09, 2026 Please keep the reporting quarterly. Transparency is one of the hallmarks of the US Financial system and the markets. Now is not the time to take a step back and create a haven for more nefarious and illegal activity.

F.R.
Financial Trustee.

Frieda Fisher-Tyler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Frieda Fisher-Tyler Affiliation: Jun. 09, 2026 Reducing transparency is counter intuitive. Bad idea. Letting folks have more time to pivot and hide is a bad idea. I'm a retired Public Health Administrator in state government, and Health & Safety Director in pharmaceutical research and development. The guardrails are there forel good reason in the

industries I worked in. They are even more important in finance, where the interests of every investor are at stake. Especially importand for retirees on fixed income, taking income from retirement accounts. Maintain quarterly reporting, at least try to keep them honest while they know someone in authority is looking.

Sincerely,

K. Frieda Fisher-Tyler
State of Delaware

G Odom — Jun 9, 2026
Subject: S7-2026-15 Comment From: G Odom Affiliation: Jun. 09, 2026 This leaves companies blind stretching or collapsing production and reinvesting in materials and supplies.

Gabriel Truitt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gabriel Truitt Affiliation: Jun. 09, 2026 Quarterly reporting is a cornerstone of modern investing. It's deeply stupid to halve the frequency of this reporting. The only possible justification is to hide information from the American people, to the benefit of a privileged few.

Sincerely,
Gabe Truitt
Senior Engineering Manager

Gabriella Soto — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Gabriella Soto Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
ENOUGH IS ENOUGH. Time for transparency.

Gail Beaulieu — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gail Beaulieu Affiliation: Jun. 09, 2026 Our investments matter! Quarterly reports are important! Gives us the opportunity to make a change especially if you are on a fixed income!

Get Outlook for iOS

Gail Swift — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gail Swift Affiliation: Jun. 09, 2026 I want to see quarterly reports, not only seminnualy! I am retired and like paper copies still for my records!

Gail Swift

Gary Egolf — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gary Egolf Affiliation: Jun. 09, 2026 I want to have quarterly reporting. That is even slow in time the way the market moves.

Sent from my iPhone

Gary Geiger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gary Geiger Affiliation: Jun. 09, 2026 I strongly disagree with the proposed change of time frame for financial reporting. The role of the SEC is to protect investors, not bow to corporations. Gary G. Geiger Maintenance Engineer

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Gary Gromet — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gary Gromet Affiliation: Jun. 09, 2026 At the present time, changes are occurring faster than ever. Considering that fact, corporations should not be allowed to delay reporting any longer than 90 days in fact, 60 days would be more appropriate not 180 days if changes need to be made.

Gary Gromet
10424 Southwest 115 Court
Miami, Florida 33176
305-807-5337

Gary Kelly — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gary Kelly Affiliation: Jun. 09, 2026 Quarterly reports provide valuable information on public companies to both investors and customers. Keep these as required filings.
Gary Kelly, CPA

Gary Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gary Smith Affiliation: Jun. 09, 2026 I support keeping the quarterly reporting. With the constantly changing markets, increasing the time between reporting periods puts investors at a disadvantage. Current technology makes reporting easier so there is no need to increase the reporting period.

Gavyn Mutman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gavyn Mutman Affiliation: Jun. 09, 2026 I rely on quarterly information to make decisions. Longer gaps create an unfair advantage for corporate insiders. "Optional" reporting doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates. The savings to companies aren't worth the cost to me. Companies get enough breaks as it is.

Gemma Geluz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gemma Geluz Affiliation: Jun. 09, 2026 There needs to be transparency on Wall Street, not insider trading.

Yahoo Mail: Search, Organize, Conquer

Gene Rosintoski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gene Rosintoski Affiliation: Jun. 09, 2026 SEC are you totally under the influence of the Trump admin? Sure looks like it! What happened to your obligation to the American people and NOT JUST THE WEALTHY!

G. Rosintoski
self employed

Geniece Hawkins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Geniece Hawkins Affiliation: Jun. 09, 2026 Part of my 401(k) is money I contributed. I have the right to check thate balance whenever I want. Furthermore, as an almost retiree, I pay attention to the entire balance in my account. If I want to make changes in how it's invested, I need to have access to my account at least quarterly.

Sent from my iPhone

Geoffery Shisler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Geoffery Shisler Affiliation: Jun. 09, 2026 The reporting should be kept on a quarterly basis. As a senior with limited funds it is important to me to keep a close watch on investments. Six months is too long a period without review. P W Shisler, Florida

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Geor LiSooey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Geor LiSooey Affiliation: Jun. 09, 2026 I need to see my reports quarterly. Please keep it that way.

Geor

Geraldine Benigsen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Geraldine Benigsen Affiliation: Jun. 09, 2026 Stop trying to screw the little guy! I need my quarterly reports!

Geri Inama — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Geri Inama Affiliation: Jun. 09, 2026 It profoundly saddens me that y'all are proposing to step back quarterly reporting. Can you get any more lax in your responsibilities? Anymore derelict to your duties to protect the American public?
I am Geri Inama, a retiree from Anchorage, Alaska. We need more visibility, not less.

Germain Lockwood — Jun 9, 2026
Subject: S7-2026-15 Comment From: Germain Lockwood Affiliation: Jun. 09, 2026 Michael hall, IT administrator, I want to continue my quarterly reports to keep updated on my holdings in my 401 K. I watch carefully how my stocks and bonds are reacting in this volatile environment. Especially given that not everyone contribute 6.2% of they are complete salary equally to social security fund.

Gerri North — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gerri North Affiliation: Jun. 09, 2026 Corporations need to be responsible and transparent. They need to pay their fair share, not hide it. I have paid my takes my entire life, they should do the same. Stop changing the rules. Gerri North, retired educator

Gerri

Ghali Mazzouri — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ghali Mazzouri Affiliation: Jun. 09, 2026 Ghali Mazzouri
Sr. Manager - Blings
This is highly immoral, no net benefit and will only lead to a large crash. Please, I advise you to not make this change

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Gil Glover — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gil Glover Affiliation: Jun. 09, 2026 I am a retired individual who invests for income and hopefully building some inheritance for my children and grandchildren. But I have growing reservations about investing in publicly held companies through the conventional markets, i.e., stocks and bonds of public companies. If I decide to stop investing, and a lot of other

individuals make the same decision - not to mention institutional investors like pensions, endowment funds, etc., what happens to the markets? I'd say they will crash and burn - destroying a lot of wealth along the way. That's why enabling public companies to shield info from public disclosure is a terrible idea.

Gil R. Glover
Dallas, Texas USA

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gillian hough — Jun 9, 2026
Subject: S7-2026-15 Comment From: gillian hough Affiliation: Jun. 09, 2026 As a retired CPA and investor, it is impossible to make good investing decisions without accurate and timely financial information from publicly traded companies.

Sent from my iPhone

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glospreys — Jun 9, 2026
Subject: S7-2026-15 Comment From: glospreys Affiliation: Jun. 09, 2026 Honest numbers on a timely (quarter) basis are critical to investor confidence in the Market. Don't kill the golden egg goose!

Sent from my Galaxy

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gold3n 1961 — Jun 9, 2026
Subject: S7-2026-15 Comment From: gold3n 1961 Affiliation: Jun. 09, 2026 Fair is fair. If you allow anyone to have access to pertinent information more often than six months apart, then you must allow all people access to the same, as frequently. Moreover, investors of all stripes need access to the information more often and regularly in order to prudently determine which investments to make or to sell. Keep public access quarterly, or more frequently.

Gordon Bannon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gordon Bannon Affiliation: Jun. 09, 2026 My name is Gordon B. I work as an analyst, I know what companies do when unobserved. They haven't done anything to gain our trust, they will not operate in our favor if they're not willing to do it now.

Sent with Proton Mail secure email.

Gordon Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gordon Johnson Affiliation: Jun. 09, 2026 When a company has achieved a size at which they've issued stock, they are putting the public ar risk. Doubling the time before next report harms the public. As automated as things are, businesses now should be able to assemble their reports more easily in a more timely matter. And the SEC want to go the wrong direction and make time between reports longer?!?!
Gordon Johnson
Web programmer

Greg Banschbach — Jun 9, 2026
Subject: S7-2026-15 Comment From: Greg Banschbach Affiliation: Jun. 09, 2026 Greg Banschbach. This proposal to allow any company to hide their accounts, or ignore the current rules concerning the disclosure of their profits or losses, means that nobody will have any real ideas about the current fiscal health of a company or stock. This should never be allowed to happen. No sane person would buy stock like that. It is asking the public at large to risk their life savings at a time when Social Security is also at risk. Anyone who is hoping to retire could lose everything if this passes. I ask the SEC TO REJECT THIS PROPOSAL!

Sent from my iPad

Greg Luce — Jun 9, 2026
Subject: S7-2026-15 Comment From: Greg Luce Affiliation: Jun. 09, 2026 Quarterly reporting is necessary for owners to review the performance in a balanced manner. Don't extend the reporting requirement.

Get Outlook for Android

Gregg Marxmiller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gregg Marxmiller Affiliation: Jun. 09, 2026 Gregg Marxmiller, fisherman, Ive seen the effects of deregulation in the airline industry and in the banks in my lifetime that were notable flops.

It is your responsibility to protect American people. Its incredible to think that regulators have abdicated their responsibilities to the people and handed over unnecessary deregulation to the industry. I can’t believe we’ve entered this age of foolishness and capitulation to corporations that do not have the public in mind. They are set up and will only continue to work in their own interests. It seems with this issue before us it is a clear indication that you serve a small part of our society and

it is not the people. Things like this really erode my faith in our government to protect any semblance of the American dream. Essentially you are willingly serving corporate interests against a well informed citizenry.

Show some backbone and remember why you applied for this job in the first place. Remember the high ideals of working for the public and do not sully yourself by allowing this to go through.

Gregg Miller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gregg Miller Affiliation: Jun. 09, 2026 I and my spouse are actively involved in the stock market, and have been for the last 38 years. We count on quarterly reports of the companies that comprise our retirement stock portfolios. We request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Gregory Fitzgerald — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gregory Fitzgerald Affiliation: Jun. 09, 2026 Do not change the quarterly reporting!

—- From Gregory Fitzgerald, Traverse City, Michigan

————————————
- Greg Fitzgerald

Gregory Olson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gregory Olson Affiliation: Jun. 09, 2026 Please continue quarterly reporting, an important assessment tool for maintaining transparency and probity. Our financial institutions should strive for simple and time-tested reporting methods, especially in this quickly changing world. The public continues to place their hard-earned money in your care. Please do not abandon trusted norms in this increasingly volatile world.

Sent from my iPhone

Gretchen Schmidt Bishay — Jun 9, 2026
Subject: S7-2026-15 Comment From: Gretchen Schmidt Bishay Affiliation: Jun. 09, 2026 How can less information for investors possibly be a good thing? With today's computing power, it should be easier than ever to report. Reducing reporting to only twice a year would be a ridiculous change. Please do not make this change.

Gretchen Bishay
Production Support Analyst
Lexington, KY

If this was overly brief, it's because it was sent from my phone.

Guess Who? — Jun 9, 2026
Subject: S7-2026-15 Comment From: Guess Who? Affiliation: Jun. 09, 2026 Corporations are already allowed to hide too much information from the public. This will lead to more consumer fraud that will be harder to deal with. Say no to dising financial reports.

Tina

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h s — Jun 9, 2026
Subject: Comment on S7-2026-15 From: h s Affiliation: Jun. 09, 2026 Maintain quarterly reporting for corporations. This accountability is essential for transparency and investor understanding.

Haley Mack — Jun 9, 2026
Subject: S7-2026-15 Comment From: Haley Mack Affiliation: Jun. 09, 2026 On Rule S7-2026-15, maintain quarterly filing. Corporations already have too many ways to manipulate stock prices & hide information from the public

-Haley Mack

Sent from Proton Mail for Android.

Harlan Rosenthal — Jun 9, 2026
Subject: S7-2026-15 Comment From: Harlan Rosenthal Affiliation: Jun. 09, 2026 Harlan Rosenthal, retired engineer, embedded systems and heavy machinery controllers.
Being retired I am dependent on my investments. The information that companies have been required to report for decades came about precisely because companies in trouble were hiding information and defrauding their shareholders. With so many people depending on the clarity and honesty of the securities market we should be maintaining the current reporting requirements.

Heather McRae — Jun 9, 2026
Subject: S7-2026-15 Comment From: Heather McRae Affiliation: Jun. 09, 2026 Reporting should absolutely remain quarterly. Companies have to keep records anyway and everyday investors with 401k plans and other retirement deserve to know what the companies do.

Sent from my iPhone

Heather Muir — Jun 9, 2026
Subject: S7-2026-15 Comment From: Heather Muir Affiliation: Jun. 09, 2026 This is unconscionable. People need to show transparency.

Hector A. Willars — Jun 9, 2026
Subject: S7-2026-15 Comment From: Hector A. Willars Affiliation: Jun. 09, 2026 Yeah, let's make it easier for companies making billions to hide from investors. Wtf?

Hector A. Willars, CPA

Heidi Hartnett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Heidi Hartnett Affiliation: Jun. 09, 2026 Quarterly reporting is essential for knowing the full story. Why are insiders given the benefit of knowledge while we are not?
Heidi Hartnett

Retired insurance processor.

Heidi Madden — Jun 9, 2026
Subject: S7-2026-15 Comment From: Heidi Madden Affiliation: Jun. 09, 2026 This proposal is not what we need. More corruption!!

Thanks, Heidi

Heidi Schultz — Jun 9, 2026
Subject: Post financial results every 3 months From: Heidi Schultz Affiliation: Jun. 09, 2026 Hello! I'm a full time, hard working nurse and I'm about 20 years from retirement. Please continue to report financial results every 3 months and do not increase this to 6 months postings.

I absolutely do not want my retirement funds going into any business that has not proven to be profitable and has been rushed through the process of earning its way into an investment index. Do not allow spaceX or any debt riddled company to abuse our investments.
Thank you.
Heidi Schultz kc mo resident.

Helen Goss — Jun 9, 2026
Subject: S7-2026-15 Comment From: Helen Goss Affiliation: Jun. 09, 2026 Enough of gaming the system for the big guys to make bank. The masses are getting close to revolting, enough already.

No black out period!!!

Helen Goss an investor and taxpayer

Helen E Lang — Jun 9, 2026
Subject: S7-2026-15 Comment From: Helen E Lang Affiliation: Jun. 09, 2026 Ridiculous! Do not allow companies to forego quarterly reporting!

Sent from my iPhone

Helen K Plunger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Helen K Plunger Affiliation: Jun. 09, 2026 There is no justification for changing the reporting requirements. This would leave the "average" investor operating in the dark while the high dollar investors can operate with basically insider information. This is just another 1%er way to rig the system.

Helena James — Jun 9, 2026
Subject: S7-2026-15 Comment From: Helena James Affiliation: Jun. 09, 2026 Please don't change the requirements--Quarterly reporting is best, both for the Company, the Investors, and the Regulators.
Helena James
part of the Investor class.

Hillary Davidson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Hillary Davidson Affiliation: Jun. 9, 2026 Keep the PUBLIC involved in Public Companies - quarterly, if not more frequently! I pay attention to these reports!

--- Hillary Russell Davidson, investor

Hiram Montes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Hiram Montes Affiliation: Jun. 09, 2026 Public disclosure should not be restricted.

HM Winkler Analyst, University of Florida — Jun 9, 2026
Subject: File No. S7-2026-15 From: HM Winkler I'm a retail investor and have very little pertinent financial data available as it is for the the companies I'm able to invest in. Making reporting semi-annual would harm me by removing a valuable tool that could alter my financial future. This would add an additional barrier to further keep folks like me in the dark. Quarterly reporting is one of the

most valuable tools we as small time investors still have left to help inform our decisions. We are being squeezed out of insights into market dynamics and financial health more and more every year and this would be another big loss for retail investors. I am against this proposal and feel it only further stacks the odds against my ability to make the best financial decisions possible. Thank you for your consideration.

Holly Rowland Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Holly Rowland Johnson Affiliation: Jun. 09, 2026 With the state of the world and how things change so quickly, quarterly reporting is necessary.

Be safe,
Peace, Joy, & Laughter,
Holly Rowland Johnson

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holly sandrey — Jun 9, 2026
Subject: S7-2026-15 Comment From: holly sandrey Affiliation: Jun. 09, 2026 Please do not put individual investors at an even greater disadvantage by eliminating quarterly reporting. Making this change will only allow insiders to profit even more than they do now. People are counting on their investments please do not make it more difficult to monitor the health of our investments

Sent from my iPhone

Hope Peterson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Hope Peterson Affiliation: Jun. 09, 2026 We the people demand accountability and transparency. We are tired of Big Government doing dirty midnight dealings. If these companies are honest there shouldn't be a problem and their books should be public, nobody's above the law, not billionaire corporations, CEOs, Presidents or anyone else!

Horace Moning — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Horace Moning Affiliation: Jun. 09, 2026 Im fore keep it real at lease

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Ian Lesser — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Ian Lesser Affiliation: Jun. 09, 2026 Esteemed representatives of the Securities and Exchange Commission:

As a formerly licensed and now license-optional employee of an industry-leading brokerage and retirement firm for the last 14 years, I know that our clients have come to expect transparency in financial reporting. Indeed, it's one of the most fundamentally important features of equity markets as well as of the funds and more complex instruments that depend on them. For years, quarterly reporting has been a cornerstone of the right to inspect books and records. These rights have become increasingly more important in a post-Sarbannes-Oxley and post-Dodd-Frank environment.

The move to semi-annual reporting will ultimately do a disservice not only to the investor public, but to the institutions that support them. Beyond the reduction in transparency, one must consider the impact in time and expense to update numerous industry-wide systems used for maintaining audit trails and ensuring the availability of financial records to the end client as well as to other stakeholders.

I ask that you consider these burdens and move to preserve quarterly reporting as a requirement. Doing so would go far to enrich public confidence in efficient markets.

Sincerely,

Ian Lesser
Senior software engineer, institutional wealth services, Denton, TX.

Ian Shelley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ian Shelley Affiliation: Jun. 09, 2026 Please do not change to half yearly reporting. We need to maintain the current level of visibility into the investments and companies we own.

Ian Shelley
Portland, OR

Ileana Vasquez — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Ileana Vasquez Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Please stop the corruption. Investors all proper and necessary information to make successful and trustworthy decisions.

Ilene Mack-Zaghloul — Jun 9, 2026
Subject: File No. S7-2026-15 From: Ilene Mack-Zaghloul Keep the reporting quarterly, please

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Ingrid Schaefer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ingrid Schaefer Affiliation: Jun. 09, 2026 We all know eliminating quarterly earnings will only increase and encourage corruption . Isn’t it enough that we have insider trading going on ! We the people are tired of taking away safeguards and protecting criminals instead of citizens .
Ingrid Schaefer
Sent from my iPhone

Ira Erbs — Jun 9, 2026

Subject: S7-2026-15 Comment From: Ira Erbs Affiliation: Jun. 09, 2026 We need more transparency, not less. Tax payers are asked to bail companies out. We need to have a clearer idea about how they are doing.

Ira Erbs
Milwaukie, OR

Irene Douma Professor Emerita, Montclair State University — Jun 9, 2026
Subject: File No. S7-2026-15 From: Irene Douma I request the current quarterly format for financial reporting be maintained . Transparency and accountability is necessary to maintain trust in our economy. No one should have to wait 6 months for financial reports. I would prefer to see shorter reporting periods.

Isis Charest — Jun 9, 2026
Subject: S7-2026-15 Comment From: Isis Charest Affiliation: Jun. 09, 2026 I prefer you keep reports quarterly.

J DeBacker — Jun 9, 2026
Subject: S7-2026-15 Comment From: J DeBacker Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 55 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Richard DeBacker

Sent from my iPhone

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j e — Jun 9, 2026
Subject: S7-2026-15 Comment From: j e Affiliation: Jun. 09, 2026 I'm a former RIA. The SEC did not bow to the power of billionaires back in those days. Please protect all citizens as you have all these years. Sound judgement hasn't gone out of style. These rules have been in place for decades to keep all of us in the industry honest. Don't change them now, for the benefit of just a few.

J Ford — Jun 9, 2026
Subject: S7-2026-15 Comment From: J Ford Affiliation: Jun. 09, 2026 If the current regime isn’t tampering with my SS now it’s my 401 .

Sent from my iPad

J Heafield — Jun 9, 2026
Subject: S7-2026-15 Comment From: J Heafield Affiliation: Jun. 09, 2026 Insider trading activity is rampant now, as seen in big sums won in prediction markets. How much more is being made illegitimately on the markets? Transparency needs to be enhanced, not slowed down. I used to write quarterly reports and 10-Qs. These do not require any more staff to prepare than 6 month reports would. Don't fix it, it isn't broke!

J.M. Pena — Jun 9, 2026
Subject: S7-2026-15 Comment From: J.M. Pena Affiliation: Jun. 09, 2026 Retain the status quo! It may benefit your reputation in the long term.

Get Outlook for Android

Jack Cuoco — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jack Cuoco Affiliation: Jun. 09, 2026 Quarterly reporting has worked well for a long time. There is NO need to change this. J Cuoco engineer Northborough ma

Sent via the Samsung Galaxy S22 5G, an AT&T 5G smartphone
Get Outlook for Android

Jack Sorbettor — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jack Sorbettor Affiliation: Jun. 09, 2026 With all of the lies coming from the Trump Administration down to talking heads on financial TV, citizens get precious little information under penalty of perjury from business as it is. With the advent of and access to AI for even the smallest of businesses, there is no reason to think that the cost of quarterly reports will ever be oppressive. This also goes for crypto businesses, not-for-profits, and any others who receive funds or other benefits from the public.

Jack Sorbettor Jr.

Jackie Lyle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jackie Lyle Affiliation: Jun. 09, 2026 Changing the rules will make financial management impossible. Please do not make this change.

Jacob Green — Jun 9, 2026

Subject: Comment on S7-2026-15 From: Jacob Green Affiliation: Jun. 09, 2026 Hello, an abrupt change to the status quo was not asked for and is dangerous. And we should remember why these rules are in place to prevent fraud! Please reconsider this rule change. And maintain quarterly reporting as the standard.

Jaime Hiddinga — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jaime Hiddinga Affiliation: Jun. 09, 2026 Hello!
I am someone with a vested interest in keeping reviews quarterly. I deserve to know where my money is going and how my money is being used. Keep the quarterly reviews!
Thank you,
Jaime Hiddinga, RN

Sent from my iPhone

Jake Wyatt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jake Wyatt Affiliation: Jun. 09, 2026 Timely updates to company information and reporting are critical to market stability - the requirement for quarterly reporting is absolutely needed. Removing it would prove the SEC is not acting on behalf of the American public.

Jacob Wyatt
Private citizen

James Connor — Jun 9, 2026
Subject: S7-2026-15 Comment. Keep it Quarterly, please. From: James Connor Affiliation: Jun. 09, 2026 Hi SEC,

My entire life we've had quarterly reporting—protecting investors with quarterly transparency. If you remove it, you'll be willfully leaving investors like myself blind for 6 months.

Our best response will be to pull money from the market—because you made us more unsafe.

If you want to crash the markets and reduce public investment, pulling back 56 years of quarterly protections likely will do it.

Best wishes,

James Connor

P.S. I'm a regular person with a job who puts my savings into the stock market to plan for retirement. Please don't blow up my and other people's futures by destroying the greatest stock market in the

world.

James Engler — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Engler Affiliation: Jun. 09, 2026 This is insanity and only helps insider trading

Sent from my iPhone

James Ensor — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Ensor Affiliation: Jun. 09, 2026 My name is James Ensor, I'm a Consulting Manager at Accenture and I rely on quarterly reporting to make personal investments. The semi-annual cadence would benefit institutional investors over individuals, and the savings to companies isn't worth the costs in transparency. Please consider this email my comment of opposition to S7-2026-15.

Thank you,
James

James Flint — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Flint Affiliation: Jun. 09, 2026 I don't think it's asking too much for these companies to provide quarterly reports. Part of my income is from investments; I want to know.
Jim Flint, retired

James Hilton — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Hilton Affiliation: Jun. 09, 2026 Public corporations should be required to report financial results quarterly as they do now. To much can change in six months especially in bad economic conditions or with bad management.

Sent the IPad of James Hilton (extraordinaire🤩)

James Jackson — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Jackson Affiliation: Jun. 9, 2026 This is ridiculous. It obviously make no sense other than to assist in companies in kicking the financial can down the road. Shameful direction this country is headed in

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James Klahr — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Klahr Affiliation: Jun. 09, 2026 Frances Klahr, retired

government worker - the fact that you think its appropriate to hid our information from us for half a year is ridiculous. Yet, you're allowing massive insider trading by the current administration and his cronies - DO YOUR JOB - and protect our investments!

James Knaur — Jun 9, 2026
Subject: S7-2026-15 Comment From: James Knaur Affiliation: Jun. 09, 2026 Recommend continuing requirements for quarterly publication of public company financial information to ensure transparency to investors.

Sent from my iPhone

James R. Borchert — Jun 9, 2026
Subject: Comment on S7-2026-15 From: James R. Borchert Affiliation: Jun. 09, 2026 Please do not make this change- all investors will likely lose value. Our retirement investments are already tenuous enough. Markets are already shaky enough, with significant swings with every news item about war or energy or consumer confidence. Don't do it. Thanks for your consideration. Jim Borchert, Procurement Sourcing Manager, Hanover, NH

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james semar — Jun 9, 2026
Subject: S7-2026-15 Comment From: james semar Affiliation: Jun. 09, 2026 Don’t eliminate current reporting requirements. Most Americans don’t have the wealth to play the markets. Employer plans offer the primary option for many employees.
James E. Semar, CEBS
Employee Benefits Professional

Sent from my iPhone

Jan Brady — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan Brady Affiliation: Jun. 09, 2026 Jan Brady, retired biochemist. Keep the three months. Information is important. Hiding information is dangerous.

Sent from my iPhone

Jan Byrne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan Byrne Affiliation: Jun. 09, 2026 Part of my 401(k) is money I contributed. I have the right to check that balance whenever I want. Furthermore, as a retiree, I pay attention to the entire balance in my account. If I want to make changes in how it's invested, I need to have access to my account at least quarterly. Jan Byrne, St Louis, Mo.

Jan Hervert — Jun 9, 2026

Subject: S7-2026-15 Comment From: Jan Hervert Affiliation: Jun. 09, 2026 A lot can happen in a quarter of a year. I believe it is necessary to require quarterly statements.

Jan Knostman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan Knostman Affiliation: Jun. 09, 2026 Jan knostman, retired nurse. It matters as I have the right to know this information for my investment portfolio. It is not fair for some to have the data while others struggle to invest wisely

Sent from my iPad

Jan McCutchin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan McCutchin Affiliation: Jun. 09, 2026 We, the investors, do not support a 6 month SEC blackout. The more transparent, the less room for fraud to happen. Protect Investors!

Jan McCutchin, Independent Investor

Jan Tarter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan Tarter Affiliation: Jun. 09, 2026 Information is the basis of knowledge needed for investing. Having to wait an extra quarter for information increases risk and makes investing less desirable. Keep the quarterly report information updates.
J Tarter
Retired

Jan Titsworth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jan Titsworth Affiliation: Jun. 09, 2026 Every investor has the right to know how their investments are performing regardless of wealth,or position.
Jan Titsworth Retired struggling to make the money last as long as we do, and gave up on leaving a legacy of money for the kids

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Jane Eagle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jane Eagle Affiliation: Jun. 09, 2026 We are mad as h*ll! And we are not gonna take it anymore!

Sent from my iPhone

Jane Shults — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jane Shults Affiliation: Jun. 09, 2026 Do not eliminate quarterly statements. Retired people like me depend on getting regular reports on our investments to provide necessary data that guides our spending and adjusting our portfolios.

If you eliminate quarterly reporting you are deliberately choosing to harm normal, hard working American investors.

Janet Linden — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janet Linden Affiliation: Jun. 09, 2026 Yes ,we need this to stay quarterly ,yes, absolutely. Too much corruption going on we've got to stay more on top of things. ...

Janet Hazen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janet Hazen Affiliation: Jun. 09, 2026 Why change it? Keep it as is!

Sent from my iPhone

Janet Hirshberg — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janet Hirshberg Affiliation: Jun. 09, 2026 This hurts individual investors.

Sent from my iPhone

Janet Hovland — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janet Hovland Affiliation: Jun. 09, 2026 My name is Janet Hovland, retired. I have been actively involved in the stock market throughout the last 20 years. I very much appreciate and value the quarterly reports of the companies that comprise my 401K stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Janet Hughes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janet Hughes Affiliation: Jun. 09, 2026 Janet Hughes Retired Teacher jazzyjhughes@yahoo.com I am a Retired Teacher and I want companies to continue to send reports every 3 months. I rely on my pension, my savings, to survive and live. I am almost 73 years old and need accurate information as I have limited resources. The balances in my annuities are important and affected by how well companies are doing as I will be forced to take RMD.

Yahoo Mail: Search, Organize, Conquer

Janine Kwarcinski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janine Kwarcinski Affiliation: Jun. 09, 2026 It's ridiculous to go

to 6 months, it's our investments not yours. Quit being crooked and continue to advise us quarterly.
J. C. Long, retired

Sent from my iPhone

Janis Schreiber — Jun 9, 2026
Subject: S7-2026-15 Comment From: Janis Schreiber Affiliation: Jun. 09, 2026 The world is changing faster than ever. Moving statement releases from quarterly to biannual just obscures information at a time when we need it sooner, not later.

Jany Sabins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jany Sabins Affiliation: Jun. 09, 2026 This is a rue that has no need for change. So don't change it.

Jany Sabins

Jason Ormand Senior Software Engineer — Jun 9, 2026
Subject: File No. S7-2026-15 From: Jason Ormand Less frequent reporting reduces transparency in reporting in OBVIOUSLY a terrible idea which would make it more difficult to make informed decisions. Flamingly blatant stupid ass idea.

Jason Palmer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jason Palmer Affiliation: Jun. 09, 2026 I urge the SEC to keep the Quarterly Reporting Standard.

Even Quarterly reporting is insufficient given the instantaneous responses to world events. By the time the Quarterly report is released the data is already too old to make an effective decision. Changing this to Annual would be detrimental and make Financial reporting nearly useless except for historical context of what happened last year. Investors need near real time data to make well reasoned decision and to hold companies accountable.

Jason Palmer, CPA, CFP, CGMA, CISSP, CMMC LCCA

Sent from my iPhone

Jay Hiltgen Jay Hiltgen Electrical Service Person. 401 Ks are workers main source for retirement and security after retirement especially since Pensioms are going away. Why would the SEC want to handicap the work g class of this country. — Jun 9, 2026
Subject: File No. S7-2026-15 From: Jay Hiltgen Why would the SEC handicap workers in this

country from being able to manage their funds.

Jay O'Brien — Jun 9, 2026
Subject: S7-2026-15 From: Jay O'Brien Affiliation: Jun. 09, 2026 Quarterly would work just fine in continuum. Thank You.

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jay smith — Jun 9, 2026
Subject: Comment on S7-2026-15 From: jay smith Affiliation: Jun. 09, 2026 More transparency is needed not less. Especially with markets heading towards 24 hour trading. Apps are making this possible. Publicly traded Corporations should not be allowed to “hide information from share holders .

Thank you for YOUR ATTENTION TO THIS MATTER!!!!!

Jaye Stover — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jaye Stover Affiliation: Jun. 09, 2026 Jaye Stover, retired Small Business owner without a pension. Quarterly reports help me live as I retire, dependent upon the stock market. Keep reports Quarterly.

Jc King — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jc King Affiliation: Jun. 09, 2026 JC Delettrez, ESL teacher. This raises the opacity of Wall Street to an even more exclusive insider level. FTS.

JD Williams — Jun 9, 2026
Subject: S7-2026-15 Comment From: JD Williams Affiliation: Jun. 09, 2026 The slippery slope continues. Next comes restrictions on broker/client relations.
Fascism is coming and Domocracy is fading away. Did you vote for this by failing to vote for freedom? Trump even sounds like a Mussolini.

Jean Kozma — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jean Kozma Affiliation: Jun. 09, 2026 Quarterly reports are critical to management investments effectively. Please do not change this. It in the best interest of stockholders and individuals!

Jean Kozma

Jean Meckauer — Jun 9, 2026

Subject: S7-2026-15 Comment From: Jean Meckauer Affiliation: Jun. 09, 2026 If it ain't broke don't fix it. Protect consumers. We all actually keep the economy going.

Sent from my iPhone

Jeana Borman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeana Borman Affiliation: Jun. 09, 2026 Quarterly reporting should remain the practice. Make it so.

Jeane Helms — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeane Helms Affiliation: Jun. 09, 2026 Jeane Helms, retired, work for THE People and not maga!

Sent from my iPhone

Jeanne Cipollini — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jeanne Cipollini Affiliation: Jun. 09, 2026 Transparency through quartet reporting has strengthened our country, not held it back. Do not move away from quarterly reporting.

Sent from my iPhone

Jeff Miller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeff Miller Affiliation: Jun. 09, 2026 Maintain Quarterly reports to promote fairness in investment

Yahoo Mail: Search, Organize, Conquer

Jeff Oliver — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeff Oliver Affiliation: Jun. 09, 2026 Wall Street is hoarding more than enough money already, and it isn't necessarily being used in the nation's best interest. Let's not exacerbate it by giving them a biggee screen.
We neet to retain quarterly reporting!
Jeff Oliver
Retired Health Care Manager

J oliver

Jeffrey Dodds — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeffrey Dodds Affiliation: Jun. 09, 2026 Insider trading is illegal and needs to be strictly enforced. No one is above the law.

Sent from my iPhone

Jeffrey Park — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jeffrey Park Affiliation: Jun. 09, 2026 Dear SEC

Do not change the reporting period from quarterly to twice a year.
Companies need to be open with their shareholders. Going dark for six
months at a time is not the way to do it.

Jeffrey Park, Yale University.

Jen Estg — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jen Estg Affiliation: Jun. 09, 2026 Jen Storg

Sales specialist in a retirement community.

Stop the "Scamonomics"! Americans deserve quarterly statements, full disclosure, and full control of what happens with our earned and prepaid Social Security and Medicare!! Stop this extremist behavior and act with INTEGRITY. Remember integrity? Ethics? Stop the scheming and behave ethically. Please!!!

Jen Van Gelder — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jen Van Gelder Affiliation: Jun. 09, 2026 The financials for a company can vary too much from month to month, never mind semi-yearly. And more frequent reporting means that inconsistencies can be found and addressed more regularly, leaving stakeholders with greater transparency and less liability. Please continue to mandate quarterly reporting.

Sincerely,
Jennifer Van Gelder

Sent from my iPhone

Jenni Ohnstad — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jenni Ohnstad Affiliation: Jun. 09, 2026 I am a small business owner in Nashville, TN less than 15 years from retirement. I want to keep tabs on my

investments quarterly. -Jennifer Ohnstad

Jennifer Logue — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer Logue Affiliation: Jun. 09, 2026 I am an accountant. I am against companies failing to inform consumers quarterly. If anything you should inform the monthly.
We need more transparency not less.
Thank you
Jennifer Logue.

Sent from my iPhone

Jennifer McDaid — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jennifer McDaid Affiliation: Jun. 09, 2026 I support quarterly reports and am deeply uncomfortable with biannual reporting.

Sent from my iPhone

Jennifer Willman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer Willman Affiliation: Jun. 09, 2026 While I certainly understand that the SEC wants to stay within the current administration's good graces, it's your job to do things in the best interests of Americans… ALL Americans.

Please don't make accountability more difficult.

Jennifer Brown — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jennifer Brown Affiliation: Jun. 09, 2026 Why do you want to continue to destroy this country with every new business deal? Literally every other day, is a new way that shows you hate this country. You don't want anyone to ever get ahead. You only want to keep your group of colleagues rich or keep access to help out of reach. When did you sell your soul? Literally, people are just trying to make ends meet. You messing with more regulations companies obviously need, to not be reckless with money that they gamble with. When did you go from wanting to serve this country, to serving the devil? That's all this is. You serve money. Not sure how you sleep at night, knowing you sold out your fellow people. Wake up and stop screwing over the American people. It's disgusting. - J. Brown, Bay Area, California

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Jennifer Crawford — Jun 9, 2026
Subject: SEC regulations From: Jennifer Crawford Affiliation: Jun. 09, 2026 Quarterly reports keep companies honest. How is the public supposed to believe that they are being truthful if the accountability is blind? Our stock market/all markets work because of the reporting to the public! If bad behavior and recklessness are not punished what happens to the trust the public puts into these markets, it plummets. Take away trust and the markets will plunge, don't allow this to happen. The

public already is struggling to trust what is happening in this country, without the public companies reporting, the people won’t have the information they need to make sound decisions. Please, don’t take everything away from the people!

Sent from Yahoo Mail for iPhone

Jennifer Frandsen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer Frandsen Affiliation: Jun. 09, 2026 This is insanity. Keep public records required and available for the people who are investing.

Yahoo Mail: Search, Organize, Conquer

Jennifer Irvin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer Irvin Affiliation: Jun. 09, 2026 This is wrong. Don't go public if you don't want to keep secrets.

Jennifer Lamielle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer Lamielle Affiliation: Jun. 09, 2026 This is our retirement. Do not hide it

Sent from my iPhone

Jennifer M. — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer M. Affiliation: Jun. 09, 2026 My name is Jennifer and I work in customer service for a fortune 500 company. It is important to continue with the quarterly disclosures because accounting scandals are enabled by having gaps in financial disclosures. Fraud won't be completely prevented by quarterly filing disclosures, but it will shorten the window in which it can happen significantly because the public will be able to see it more often and be able to catch the differences in what is happening vs. what is being presented as happening by the companies that may be engaging in fraud.

Jennifer P — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jennifer P Affiliation: Jun. 09, 2026 Past has taught us that visibility is needed for companies. Not for this.

Jennifer

Jennifer Pulikkan — Jun 9, 2026

Subject: S7-2026-15 Comment From: Jennifer Pulikkan Affiliation: Jun. 09, 2026 As I approach closer to retirement in the next 10 or so years, I need to know how the companies I am investing with are doing. We talk about transparency and keeping at least quarterly is the best way to achieve this for investors like myself. Thank you for ypur consideration.
Jennifer Pulikkan, MS CCC-SLP

Sent from my iPhone

Jerry Bokamper — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jerry Bokamper Affiliation: Jun. 09, 2026 Our 401K is our future, and we need transparency from corporations to know what that future is. Continue the quarterly reports! Jerry Bokamper, Forney, Texas

Sent from my iPhone

Jerry Mastriano — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jerry Mastriano Affiliation: Jun. 09, 2026 Rule S7-2026-15 will keep investors away from vital information for too long, while those who benefit from hiding data get a big boost. This is not a good idea, and it seems like the SEC is encouraging a cynical scheme to mislead investors. The managers of my pension need, and should receive, quarterly reports.

Thank you
Jerry Mastriano (retired)

Jerry Pendergast — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jerry Pendergast Affiliation: Jun. 09, 2026 Jerry Pendsergast, Writer. Wall Street trade needs to be more transpar4ent, not less.

Jerry Roesch — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jerry Roesch Affiliation: Jun. 09, 2026 Letting light shine on, what should be public information, is always referable. Good and stable corporations will not be inconvenienced.

Sent from my iPhone

Jerry Wagner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jerry Wagner Affiliation: Jun. 09, 2026 Whatever happened to tansparency? Any savings are overstated and not worth the effort to keep the pubic in the dark. I thought the SEC was above the moves by other agencies to hide information from the public

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Jess Coulter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jess Coulter Affiliation: Jun. 09, 2026 My name is Jess Coulter, I'm a teacher, and companies need to be held accountable for their spending. Hiding their reports breeds corruption.

Jesse Krizenesky — Jun 9, 2026
Subject: SEC Rule S7-2026-15 comment From: Jesse Krizenesky Affiliation: Jun. 09, 2026 Keep earning reports to 4x/year.

Thank you for your attention to this matter.

Jil Daniel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jil Daniel Affiliation: Jun. 09, 2026 I don’t wanna change your thing that makes it easier for people in the 401(k) to have their money.
Deal with this it…

Sent from my iPhone

Jim — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jim Affiliation: Jun. 09, 2026 Keep the quarterly report. Keep investors informed. Keep the playing field level.

Sent from my iPhone

Jim Dougslas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jim Dougslas Affiliation: Jun. 09, 2026 You lousy P0S ought to stay the f*ck out of our business!! Or we are can make you our business!

JIM FINNEGAN — Jun 9, 2026
Subject: S7-2026-15 Comment From: JIM FINNEGAN Affiliation: Jun. 09, 2026 It is mandatory to keep reporting every three months
This gives us a clue as to how a company is doing
This is a no-brainer

Sent from my iPhone

Jim Jensen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jim Jensen Affiliation: Jun. 09, 2026 it is NOT IN THE BEST INTEREST OF CITIZENS, to stop quarterly reporting !!!!! WE NEED to know what these INC's are

DOING !!!!

Jim Stark — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jim Stark Affiliation: Jun. 09, 2026 I like the quarterly post on how my investments are doing so I can keep an eye on them. James L Stark-e-mail at xxxx@gmail.com

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Jim Stark — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jim Stark Affiliation: Jun. 09, 2026 what I worked hard for to help me make it through the Golden years, I am now living off S. Security, I can't afford to keep losing money because S. Security barely keeps me a float especially if I have to keep up with, medical bills, upkeeps on the house, property tax's, insurance ect...

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jim x — Jun 9, 2026
Subject: S7-2026-15 Comment From: jim x Affiliation: Jun. 09, 2026 This is going to lead to more fraud and more economic misery for all of America.
With the advances in technology companies should be able to report in less time - not more.
Average American here and it seems like the proposed changes with hurt us, i am 100% against this.

Jimmy Harris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jimmy Harris Affiliation: Jun. 09, 2026 Please retain our transparency to protect our investments.

James Harris
Cornelia, GA

Sent from my iPhone

Jinan Strickland — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jinan Strickland Affiliation: Jun. 09, 2026 This is ridiculous. Quarterly Reporting provides data that is up to date for their shareholders. Failure to require this would result in lax corporate culture & action to insure honest reporting.

Jinan Strickland

Jo Ann Robinson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jo Ann Robinson Affiliation: Jun. 09, 2026 I saw the fallout from Enron and actually worked with several people whose portfolios were devastated. Quarterly

statements are absolutely necessary to keep owners informed. Please continue to require that statements are sent to owners at least quarterly. Consumers need this protection.
Jo Ann Robinson

Sent from my Galaxy

Jo Ann Fenton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jo Ann Fenton Affiliation: Jun. 09, 2026 Keep quarterly filings.

Sent from my iPhone

Joan Barr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joan Barr Affiliation: Jun. 09, 2026 I want quartly reports to continue!

Sent from my iPhone

Joan Null — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joan Null Affiliation: Jun. 09, 2026 I've been invested in the stock markets for nearly 50 years. Please keep the reporting requirements on a quarterly basis. Too much can happen in a longer time span that could affect a buying/selling decision.

Joan Null

Joan Bonfich — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joan Bonfich Affiliation: Jun. 09, 2026 Joan Bonfich
Husband had. 401 k for years. Those quarterly reports were important to help us keep tabs on our account! Please keep!

Sent from my iPhone

Joan Fuhry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joan Fuhry Affiliation: Jun. 09, 2026 The idea of fewer reports does not permit insight into operations. Do not permit this to happen. Investors have the right to transparency. Keep existing reporting requirements!

Joan Fuhry
Private iinvestor and CalPERS retiree.

Joan Stephens — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joan Stephens Affiliation: Jun. 09, 2026 Keep SEC reports quarterly. Is this government for the people or government for the profit of corporations? We have a right to know. Joan Stephens, RN

Sent from my iPhone

Joanna Clapham — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Joanna Clapham Affiliation: Jun. 09, 2026 Joanna, retired licensed science and social science educator in Colorado.
One of the main principles I have emphasized in my career related to democratic-style rule and capitalist-based societies is that governments and markets work best with fairness and transparency (with clear and consistent communication and regulation). These ideas are foundational to democracy and relate to the rule of law. And without question, the rule of law supports strong, sustainable markets. Corporate quarterly reporting is part of that transparency. It gives the public greater confidence in the market. With this timely communication, corporations are held accountable by both shareholders and consumers. It is good for management to face the music four times a year, rather than once. It is good for competition. It definitely benefits the average investors. And doesn't put an undue burden or corporations as quarterly reports are not audited.
With market disruptions becoming much more frequent, in general, annual reporting is even less adequate now than it was in the 1950s. Mid-course corrections can be made more effectively, resources (capital and labor) can be aptly acquired or liquidated, and profits realized or losses mitigated. Lowering the reporting from four to one time per year only benefits insiders/moguls. The proposed change will not benefit the majority of investors. In fact, it would likely lead to a significant depletion of wealth across the American public, only widening the largest wealth gap in our country's history.
Thank you for upholding the public comment policy, which is yet another example of assuring faith in government, which further secures faith in markets.

Joanna Ware — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joanna Ware Affiliation: Jun. 09, 2026 JoAnna Ware, retired APRN.
Keep the quarterly statements. Let us have information on our portfolios.

Sent from my iPhone

JoAnne Eschweiler — Jun 9, 2026
Subject: S7-2026-15 Comment From: JoAnne Eschweiler Affiliation: Jun. 09, 2026 My name is JoAnne Eschweiler, I am a Registered Nurse and I want reports on my 401K to remain quarterly so I can monitor my gains and losses. There is no reason to lessen oversight of my money!

JoAnne Eschweiler

Get Outlook for Android

JoAnne Yurcaba — Jun 9, 2026
Subject: S7-2026-15 Comment From: JoAnne Yurcaba Affiliation: Jun. 09, 2026 Joanne Yurcaba, retired. We the People need to know this information more often, not less. This Administration spoke regularly of transparency and do the opposite. What are they trying to hide? More deceit, more deception, more fraud, more ripping off of We the People.

Jody McOsker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jody McOsker Affiliation: Jun. 09, 2026 So much can happen in 6 months. How can I invest without real information. Half a year? Insane. Or just corrupt? Please leave the 3 month reporting.

J McOsker

Joe V — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Joe V Affiliation: Jun. 09, 2026 Im a training supervisor in a manyfacturing facility located in NC. After my last plant closed down I worried about my retirement, im less than 15 years away. I have no family and will likely be in an assisted living home at some point. I began trying to max my contributions so I would be able to support myself. Even with max contributions my end years will be tight. Losing 10's of thousands of dollars would be catastrophic. I can't fathom why this would be considered an option with all the evidence showing it not working. I can only guess that this somehow makes some sliver of our population money.
Joe V.

Joe Gosar — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joe Gosar Affiliation: Jun. 9, 2026 Stick to quarterly reporting.

Joe Moffa — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joe Moffa Affiliation: Jun. 09, 2026 This matters because

transparency is necessary for investors.

Joe Page — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joe Page Affiliation: Jun. 09, 2026 Joe Page, attorney, I am getting close to retirement, this rule change will not help investors like myself whatsoever and likely will only lead to serious problems.

Best,

Joe Page
Joe Page Law Firm, LLC
TEL: 573 616 2527
FAX: 866 874 3601
612 Washington St.
Jefferson City, MO 65101

Email: jpage@joepagelaw.com

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this e-mail and any attachments is strictly prohibited. If you have received this e-mail in error, please immediately notify me by return
e-mail and permanently delete the original, any copy of this e-mail messageor attachment and any printed originals and copies.

Joe Sobel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joe Sobel Affiliation: Jun. 09, 2026 This isn't the SEC I know from experience. This is a mandate from a failing administration taking advantage to further increase insider trading benefits. This is detrimental to all other investors
and wreaks of the administration's efforts to do away with transparency where ever possible.

Yahoo Mail: Search, Organize, Conquer

Joe Wolfarth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joe Wolfarth Affiliation: Jun. 09, 2026 401K Accounts Belong to THE EMPLOYEE - NOT The "Company" Or the Stock Market!!!

Joel Eatmon — Jun 9, 2026

Subject: Comment on S7-2026-15 From: Joel Eatmon Affiliation: Jun. 09, 2026 Quarterly reporting provides greater transparency for more accurate valuation and safer investing. I rely on my investments for my retirement income.

Joel Eatmon

Joel Mikell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joel Mikell Affiliation: Jun. 09, 2026 Any reporting delays longer than a quarter is disservice to the public. We count on these reports to make timely investments decisions.

Concerned,
Joel Mikell

Sent from my iPad

John Ginger — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Ginger Affiliation: Jun. 09, 2026 John Ginger, retired- "quarterly reports help me so much with my financial and life planning. And 6 months is such a long time period since my health and life circumstances change monthly or
even weekly. Please stay quarterly!

Yahoo Mail: Search, Organize, Conquer

John Beck — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Beck Affiliation: Jun. 09, 2026 Quarterly reports are absolutely necessary for investors. As an investor you are a proprietor. You have a right to these records. Any stock openly traded needs to be transparent.

On another note insider trading needs to abolished.

Sent from my iPad

John Bradley — Jun 9, 2026
Subject: Comment on S7-2026-15 From: John Bradley Affiliation: Jun. 09, 2026 Quarterly reporting is a foundational driver of corporate transparency and accountability.

As a retired American whose livelihood depends on strong market performance, I urge you in the strongest terms to NOT allow the SEC to move to a biannual reporting scheme as it would gravely harm the financial security of all Americans.

Biannual Reporting has already been tried and was abandoned for very good reasons. Please don’t cave to special interests and force American citizens to relive that disastrous era.

John Bradley
Indianapolis, IN

John Coffey — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Coffey Affiliation: Jun. 09, 2026 Name: John Coffey Title: 401K Holder
Before retiring, I implemented financial reporting software for companies along the east coast. Reporting is easy! Back then, the reporting requirements could be done with the touch of a button. It was massaging the numbers to fit the target audience (IRS vs Stock Holders) that took up all of the time! This was all the way back in the aughts (2000 - 2010.) I can't imagine quarterly reporting getting any easier than pressing a button, but I'm sure it has gotten easier as in, "Hey Siri, generate a quarterly report."
Now with AI, the data massaging can be done on the fly with very little effort. Any publicly traded company has easy access to very powerful software that can crunch the numbers. Chief Financial Officers can monitor the status of their companies in real time. The cost savings for financial reporting are overblown. This is money they are already spending. Please don't make the USA any easier for Bernie Madoff lookalikes to prosper. Thank you.

Sincerely,

John Coffey

John Coffey — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Coffey Affiliation: Jun. 09, 2026 Name: John Coffey Title: 401K Holder

Before retiring, I implemented financial reporting software for companies across the east coast. Reporting is easy! Back then all of the reporting requirements could be done with the touch of a button. It was massaging the numbers to fit the target audience (IRS vs Stock Holders) that took up all of the time! This was all the way back in the aughts (2000 - 2010.) I can't imagine quarterly reporting getting any easier than pressing a button, but I'm sure it has gotten easier as in, "Hey Siri, generate a quarterly report."

Now with AI, the data massaging can be done on the fly with very little effort. Any publicly traded company has easy access to very powerful software that can crunch the numbers. Chief Financial Officers can monitor the status of their companies in real time! The cost savings for financial reporting are overblown. This is money they are already spending. Please don't make the USA any easier for Bernie Madoff lookalikes to prosper. Thank you.

John Cork — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Cork Affiliation: Jun. 09, 2026 My name is John Cork and I'm a licensed exam writer at Comanche Peak Nuclear Power Plant. Transparency is more important than ever and quarterly reporting should remain.

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john delgiudice — Jun 9, 2026
Subject: S7-2026-15 Comment From: john delgiudice Affiliation: Jun. 09, 2026 Retired former Wall St. And Government employee in the IT field. Companies can now run their businesses on a real-time basis. With that kind of information access they should be reporting monthly. With less frequent reporting, there is likely to be greater stock volatility that is good for traders but not investors.

John L Knutsson — Jun 9, 2026
Subject: S7-2026-15 Comment From: John L Knutsson Affiliation: Jun. 09, 2026 John Knutsson, retired
Quarterly reports are critical to decision making on securities and must be continued.

John Knutsson

John Lunt — Jun 9, 2026
Subject: Comment on S7-2026-15 From: John Lunt Affiliation: Jun. 09, 2026 Why would anyone be ok with letting businesses report less frequently????

Keep the reporting quarterly.

Sent from my iPhone

John Martin — Jun 9, 2026
Subject: S7-2026-15 Comment From: John Martin Affiliation: Jun. 09, 2026 John Martin, Electrical Foreman. This matters cause I followed my investments daily and have changed made based on company's decisions as well as their stock & how it is doing! I need to see more not less! This is more bullshit to screw the avg American & help the rich hide their failures from us! That's all it is is helping them hide mouse shit from investors! Fk that shit. Not why we elected Trump

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Johnny Jr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Johnny Jr Affiliation: Jun. 09, 2026 The elimination of the 3 months financial results reporting requirement is detrimental the average investor .What is the logic of increasing the period to 6 months?

Joi Whipple — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joi Whipple Affiliation: Jun. 09, 2026 Please don't allow corporations more power to manipulate earnings reporting more than they already are capable. Life is hard enough for those of us who aren't in the upper class.

Joi Whipple
Old Town, FL

Jolyn Vita — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jolyn Vita Affiliation: Jun. 09, 2026 I'm 78. I want transparent investing so my 401ks, 403bs, and IRAs are still there when I need them. Quarterly reports provide transparency. Don't cut back on reporting.
Jolyn Vita, Tax Professional
Sent from my iPad

Jon Benson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jon Benson Affiliation: Jun. 09, 2026 Corporate transparency is imperative. Corporate corruption has already gone too far.

Jonathan Eldridge — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jonathan Eldridge Affiliation: Jun. 09, 2026 This sort of crap does not support the investors.
Please work on the common people's good.
Thanks
Jonathan Eldridge

It's time for big business to be banned from lobiests in all states.

Jonathan Friedlieb — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jonathan Friedlieb Affiliation: Jun. 09, 2026 Data shows that increasing the interval between company reports increases corruption and costs shareholders money. Leave the report interval as is. As a retiree I depend on an honest market.

Sent from my iPhone

Jonathan W — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jonathan W Affiliation: Jun. 09, 2026 I need to have trust in the stock market. I won't invest if they do this.

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Sent with mail.com Mail app

Jonathan Wells — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Jonathan Wells Affiliation: Jun. 09, 2026 Jonathan Wells, HR Business Partner, Illinois. I strongly urge the SEC to keep the quarterly reporting as it is. As someone with significant investments to power my retirement, it is critical that the market remain transparent so that I can be assured of having my money in the right companies. American business prospers in an atmosphere of trust, and the quarterly reporting forces companies to be upfront about their status, far more so than bi-annually. This change would simply enable greedy corporate scams and pump-and-dump schemes at the expense of the American worker. For the sake of the working and professional class, it is critical that quarterly reporting remain in effect.

Jonathan Wells
HR Business Partner

Jordan Varghese — Jun 9, 2026
Subject: S7-2026-15 Comment From: Jordan Varghese Affiliation: Jun. 09, 2026 I am a pastor in NYC. Financial results should be reported every 3 months for the sake of transparency and integrity. A large number of my congregants work in finance and banking, and this is concerning to them as well.

Jordan Varghese

Joseph Hitchcock Sr — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Joseph Hitchcock Sr Affiliation: Jun. 09, 2026 Joseph Hitchcock Sr Information Security Analyst. I am hoping to make enough money to return someday. Please don't remove quarterly reporting. It would be devastating to most working people who have some money invested in the future of the country

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Joseph DeeringDDS — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joseph DeeringDDS Affiliation: Jun. 09, 2026 Quarterly Transparency is Absolutely Needed to Protect Investors and prevent defrauding the Public. Even protects Companies from mismanagement.

Joseph Russo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joseph Russo Affiliation: Jun. 09, 2026 Stop the CORRUPTION!

Sent from my iPad

Josephine Ryan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Josephine Ryan Affiliation: Jun. 09, 2026 I strongly object to permitting reports every six months instead of quarterly. I need up to date metrics to make informed decisions about my investments. I don't know who wiuld benefit from the change but I'm sure it's not the average investor.

Josephine Ryan

Sent from my Galaxy

Joshua W. — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joshua W. Affiliation: Jun. 09, 2026 Joshua Webster Accountant
We need more accountability and transparency, not less. This will hurt people and has very little benefit for corporations outside of a bigger window to commit fraud.

Joy Clough — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joy Clough Affiliation: Jun. 09, 2026 Joy Clough, Welder 3. The deck is already heavily stacked against a majority of the population. This only makes it worse. We need the quarterly reporting to stay in order to give the attempt of transparency. It's obvious to every American citizen paying attention that there are two different versions of America. One with insider trader & the other for the rest of us. Let's the quarterly reporting stand & stay. - Joy

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Joy Inskeep — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joy Inskeep Affiliation: Jun. 09, 2026 This country is going to hell economically for all but a small percentage because of decisions like this foolishness. There needs to be more oversight, not taking away more again. Too much has been allowed in practices & in law!. This by far has been the most irresponsible, Robber Baron oriented government I know of in US History. Stop this before we are completely ruined!!
Do not pass this bill!

Sent from my iPhone

Joyce Kemp — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joyce Kemp Affiliation: Jun. 09, 2026 Joyce kemp, retired costumer, this is just another way for big companies to do some big stealing

Sent from my iPad

Joyce Richey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Joyce Richey Affiliation: Jun. 09, 2026 Joyce Richey here. Why is every 6 months even proposed? Who does this serve? So the little man or woman gets hurt and the rich get richer? I'd like to know more.

Judi Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judi Jones Affiliation: Jun. 09, 2026 Please keep transparency in the market! We need information so we know our futures.

Thank you!

Judi Jones

Judi Zrebiec — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judi Zrebiec Affiliation: Jun. 09, 2026 We like our quarterly reports. We are retired and my husband and I depend on them to provide direction for our future trades, etc. Please do not change the timing of our reports .

Sent from my iPhone

Judi Zrebiec — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judi Zrebiec Affiliation: Jun. 09, 2026 We like our quarterly reports. We are retired and my husband and I depend on them to provide direction for our future trades, etc. Please do not change .

Sent from my iPhone

Judith Kamp — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judith Kamp Affiliation: Jun. 09, 2026 This is another way for insiders to have an unfair advantage over the public investor. Judith Kamp, Retired Financial Advisor for over 30 years.

Judith Prats — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judith Prats Affiliation: Jun. 09, 2026 My husband and I are retired teachers, and we are concerned not only for our own financial stability but also for that of of our children and grandchildren. We are also concerned for all investors. Do not reduce quarterly

reporting to twice-a-year reporting. As we have seen over the past year and a half, we seriously need more transparency and more oversight of corporate transactions. I smell a rat when I am told to blindly trust in the “system.”

Sincerely,
Judith Gatton Prats

Judy Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judy Johnson Affiliation: Jun. 09, 2026 Reporting should remain at 3 months. Or perhaps it should be increased to monthly, due to all of the blatant insider trading that is not being prosecuted.

Yahoo Mail: Search, Organize, Conquer

Judy Morris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judy Morris Affiliation: Jun. 09, 2026 Americans must receive quarterly reports of their investments. Please maintain this requirement for all investments.

Judy Wallace — Jun 9, 2026
Subject: S7-2026-15 Comment From: Judy Wallace Affiliation: Jun. 09, 2026 I'm a retired corporate executive. This change is a very bad move. It gives companies too much time to "massage" the books.....

Julia — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julia Affiliation: Jun. 09, 2026 I do not agree with changing this rule. Six months is a very long time to be able to hide things from the public. This rule change will not benefit the public and very well could lead to harm,
much like citizens united

Yahoo Mail: Search, Organize, Conquer

Julia Punch — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julia Punch Affiliation: Jun. 09, 2026 More, not less accountability and reporting. If making a change-go monthly! At LEAST every three months at a minimum!!
I am a self employed teacher. If my retirement benefits had done better, earned more? Maybe I wouldn’t still be working at age 76. People need to know what is going on especially with their investments!!

Sent from my iPhone

Juliana Olinka — Jun 9, 2026
Subject: S7-2026-15 Comment From: Juliana Olinka Affiliation: Jun. 09, 2026 I'm too old (retired from an executive position in the entertainment industry) to wait 6 months between reports. Decisions need information in a timely manner.

Yahoo Mail: Search, Organize, Conquer

Julianne Miles — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julianne Miles Affiliation: Jun. 09, 2026 My name is Julianne Miles and I am a retired teacher and veteran. My retirement savings is invested in the markets that you regulate. This change to fewer reporting requirements seems to me a terrible thing for small investors. What gets checked gets done. Lack of visibility of what is going on at a company makes it incredibly hard for people like me who rely on that public reporting. Don’t do this!

Sent from my iPhone

Julie Browndavis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julie Browndavis Affiliation: Jun. 09, 2026 Reporting should be at least quarterly if not monthly or weekly. As an investor, within a quarter is the rise and fall of my assets, and the electronic age is nanoseconds.

Sent from my iPhone

Julie Falkenberg — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julie Falkenberg Affiliation: Jun. 09, 2026 Shame on you. Quarterly reporting is very important! That's how we know if you are screwing us over.
Julie Falkenberg, retired

Julie Frankino — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julie Frankino Affiliation: Jun. 09, 2026 Wall Street needs more transparency, not less. My lower middle class parents lost most of their net worth due to the insider gutting of G.E. The stock my mother had earned as part of her compensation as a G.E. secretary in her twenties and held onto for decades of growth virtually disappeared around the time she retired as the wealthiest shareholders raided the company. Allowing companies to report less frequently benefits the wealthy elite with insider knowledge at the expense of everyone else. Ultimately, more middle and lower class people will lose their wealth, continuing our nation's race to the bottom. Corporate transparency is critical to a thriving democracy and a prosperous society. Please do not decrease corporate reporting requirements!

Julie Hohmeister — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Julie Hohmeister Affiliation: Jun. 09, 2026 Keep corporate

reports quarterly for the protection of investors and transparency. We have a right to this information in timely manner. Sincerely, Julie Hohmeister

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Julien Robson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Julien Robson Affiliation: Jun. 09, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. This change will make things less transparent and will only favor insiders.

Juliet Headrick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Juliet Headrick Affiliation: Jun. 09, 2026 Even as a writer I rely on accurate information and this simply destroys truth and accountability. Please don't make corporations more "person" like while people with less rights to access information on the forces that control us, our health, and our environment. Thankyou for voting your conscience and not your wallet.
Juliet H.

Sent from my iPad

Justin Prentiss — Jun 9, 2026
Subject: S7-2026-15 Comment From: Justin Prentiss Affiliation: Jun. 09, 2026 Justin Prentiss, Auditor. Quarterly reporting is essential component for investors and shareholders of publicly-traded companies alike. Maintaining tfhe quarterly frequency of reporting is essential for holding companies accountable to timely and accurate reporting. In this digital age, timely reporting is ever so meaningful. Exte ding the reporting frequency would simply invite fraud and potentially mislead investors.

K B — Jun 9, 2026
Subject: S7-2026-15 Comment From: K B Affiliation: Jun. 09, 2026 K.B. here and I'm curious why corporations and their profits (or lack thereof) matter more than me and my livelihood?

K Tungate — Jun 9, 2026
Subject: S7-2026-15 Comment From: K Tungate Affiliation: Jun. 09, 2026 We want it quarterly. Stop enabling corruption.

Sent from my iPad

K. Dean-Crowley — Jun 9, 2026
Subject: S7-2026-15 Comment From: K. Dean-Crowley Affiliation: Jun. 09, 2026 Quarterly reporting provides transparency for investors and others about the condition and solvency of companies.

As an employee of Silicon Valley Bankwholost a job, investment value and a feeling of safety, better and more frequent oversight is needed to prevent failures of more systemically important companies, investment firms and financial institutions.

There is no reason to reduce oversight and transparency in an environment that is moving faster than ever and AI is in the picture. The faster transactions go,the more frequent oversight, disclosure and reporting is needed.

Reducing disclosures is irresponsible and will lead to more failures, fraud, insider trading...all of it.

Regards,

Kelley Dean-Crowley, PMP

K. R. — Jun 9, 2026
Subject: S7-2026-15 Comment From: K. R. Affiliation: Jun. 09, 2026 This is even more shady and secretive than the current administration. I'm sure the president started this idea or friends of his. I propose it be shortened to every 2 months or even monthly. Kevin- retired. Saved in markets for many years, but they manipulate the numbers. Please keep them under scrutiny, power may shift left in 5 months.

Kandy Hunt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kandy Hunt Affiliation: Jun. 09, 2026 The SEC needs to stop trying to make new rules that only benefit the insiders. Absolutely the wrong time for this. The public is being continually screwed by the big corporations. It needs to stop. Vote no to 6 months leave it at 3.

Get Outlook for iOS

Kang Tone — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kang Tone Affiliation: Jun. 09, 2026 Anthony Ryan Jr
Route Driver
We need to keep these companies transparent! If they fail,they fail!

Anthony K. Ryan Jr.

Karen Arnie — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karen Arnie Affiliation: Jun. 09, 2026 We have been investors for over 40 years, and the quarterly statements are invaluable for us as we manage our retirement portfolio. Please do not eliminate the quarterly reports that are essential for us to make prudent investment decisions. Thank you.

Sent from my iPhone

Karen Byers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karen Byers Affiliation: Jun. 09, 2026 Karen Hull-insurance agent. I can't best advise clients without proper reporting.

Karen Chaikin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karen Chaikin Affiliation: Jun. 09, 2026 This is Karen Chaikin, retired software developer/tester. I have a stock portfolio (not large but not tiny) and I do not want to be left holding worthless paper. I would like the quarterly reports to continue to be generated and provided to stockholders.
Thank you for your time.

Karen Crockett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karen Crockett Affiliation: Jun. 09, 2026 I check my 401K on a regular basis, especially considering the state of the world right now. Publicly traded companies should not be able to hide

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Karen Hibbs — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karen Hibbs Affiliation: Jun. 09, 2026 Do not extend the reporting period. We need MORE transparency, not less. Your job is to protect citizens, not the companies!
Karen Hibbs, I am a citizen investor.

Karen

Karen Vitelli — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Karen Vitelli Affiliation: Jun. 09, 2026 It is reasonable to require companies to report 4x a year. I do not support the change to only 2x a year. That would make it much more difficult to manage investments.

Karen Vitelli

Kari Miller — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kari Miller Affiliation: Jun. 09, 2026 Hold the standards we have now or make them tougher for Wall Street. Biannual reporting is just another crooked way to siphon more money to the top. Maybe the SEC should consider monthly reporting requirements instead, to make insider trading less lucrative.
Kari Miller, Assistant to the County Judge

Karin Moseley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karin Moseley Affiliation: Jun. 09, 2026 Another way to keep the investors uninformed. It's already the biggest gaming platform online!

Stop rigging the system against the public at large!

Sick of unregulated - regulated government, finance and corporate get away with anything the attorneys can ✍ write up!!!!

Depends on who is paying the attorneys that's all!

No changes to quarterly reporting!!'

Sent from my iPhone

Karl & Gail Richter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karl & Gail Richter Affiliation: Jun. 09, 2026 Terrible idea!
The Richters. Retired.

Sent from Richter's iPad

Karl Pearson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karl Pearson Affiliation: Jun. 09, 2026 This push to eliminate and/or reduce information makes us an ill informed populace. Without information we cannot make rational decisions for ourselves and our families. NO CUTTING OF THE DISTRIBUTION OF DATA!!

Sent from my iPad

Karla Fouts — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Karla Fouts Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Less transparency, the more corruption!!

Karla Schroder — Jun 9, 2026
Subject: S7-2026-15 Comment From: Karla Schroder Affiliation: Jun. 09, 2026 This would be a bad idea in any administration but is critical with the current unbelievably corrupt administration. Trump, his «advisors », the Trump family and the SCOTUS have demonstrated over and over that they have no interest in the welfare of the population as a whole if there is an scam to enrich themselves. This is another Projrct 2926 scam. Most people contribute to these plans to insure they have adequate funds to support their retirement. Allowing any group unsupervised influence here, especially by grifters and cheats, is certain to cause harm to normal working people.

Kat Vance — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kat Vance Affiliation: Jun. 09, 2026 Kathe Vance - investor - The EC needs to keep reporting on a quarterly basis. If companies are able to cloak their issues for 6 months at a time, that will mislead investors, who are partial OWNERS of
those companies.

Kate Lindsay — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kate Lindsay Affiliation: Jun. 09, 2026 Stop this hijacking of transparency!!!

Sent from my iPhone

Kate McElligatt — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Kate McElligatt Affiliation: Jun. 09, 2026 Washington wants to let every public company stop reporting its results each quarter and disclose just twice a year. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. For an ordinary investor, a return to those days could mean losing a third, or even half, of your life.

Require quarterly reports!

Kate Woulfe — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kate Woulfe Affiliation: Jun. 09, 2026 Do NOT increase the reporting time to 6 months for these accounts! So much can change and/or go wrong during those extra three months and we will have been completely unaware.

Thank you.
Kathryn Woulfe

KATHERINE BUCK — Jun 9, 2026
Subject: S7-2026-15 Comment From: KATHERINE BUCK Affiliation: Jun. 09, 2026 Companies should continue to report their financials quarterly to ensure investors are informed in a timely fashion. The work is already being done internally likely monthly. The timeline
is not broken and does not need fixing. It is unfair to keep investors in the dark for six months.

Yahoo Mail: Search, Organize, Conquer

Katherine Endacott — Jun 9, 2026
Subject: S7-2026-15 Comment From: Katherine Endacott Affiliation: Jun. 09, 2026 Quarterly reports are our check on

investments. We need transparency and real time information. I am retired, a former educator and educational software chief executive. I served my investors with monthly updates. They deserved transparency. All investors deserve transparency
and real time information.

Katherine Endacott

Katherine Endacott — Jun 9, 2026
Subject: S7-2026-15 Comment From: Katherine Endacott Affiliation: Jun. 09, 2026 Quarterly reports are our check on

investments. We need transparency and real time information. I am retired, a former educator and educational software chief executive. I served my investors with monthly updates. They deserved transparency. All investors deserve transparency.
and real time information.

Katherine Endacott

Katherine Southworth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Katherine Southworth Affiliation: Jun. 09, 2026 Don’t we have enough corruption?
This is why this matters to me.

Sent from my iPad

Kathi Konklin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathi Konklin Affiliation: Jun. 09, 2026 I'm borrowing from another comment because it is exactly what needs to be reiterated. This is important for all of us.

THINK: Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? There is no arguing with this. None.

Kathie — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathie Affiliation: Jun. 09, 2026 I am a retiree that rely on quarterly reports to stay informed and make decisions on my investments. The longer gaps in information create an unfair advantage for corporate insiders and prevents me from having updated information to manage my portfolio. Finally, "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates and the risk to investors outweighs the minimal savings for the companies.

Regards,
Kathie Walthall
Memphis, TN

Sent from my iPhone

Kathleen Mcdonald — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathleen Mcdonald Affiliation: Jun. 09, 2026 Now you want to steal my 401k much easier. The billionaires are eating us alive. Leave the reports quarterly.

Yahoo Mail: Search, Organize, Conquer

Kathleen Prater — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathleen Prater Affiliation: Jun. 09, 2026 Shades of Madoff. Make reporting MORE often, not less. Do your job and protect the small investor.
Katie Prater
Florida

Kathleen Carlson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathleen Carlson Affiliation: Jun. 09, 2026 Those public companies seem to be able to issue financials quarterly. Let's keep info coming so the little people have a chance to get a heads up from the big companies at least every 3 months. Every 6 months will be too little, too late.

Kathleen A. Carlson

Kathleen M Meyer — Jun 9, 2026

Subject: Comment on S7-2026-15 From: Kathleen M Meyer Affiliation: Jun. 09, 2026 To Whom It SHOULD Concern:

My husband and I have been retired for 12 years and 9 years respectively. Each of us worked hard for more than 45 years--I started my first job at age 15, he at 16. We sometimes struggled to save some of our earnings whenever we could, which wasn't often, until we found jobs that offered 401k accounts. Those 401k accounts, that we re-invested into IRAs after retirement, are now keeping us living comfortably, despite the continually rising costs of food, gas, utilities, taxes, health insurance, and home maintenance.

Neither of us receives enough Social Security to survive on that alone, and neither of us are healthy enough to go back to full-time work, even if we could find jobs at our age. Should the current administration succeed in cutting Social Security, we would need to use even more of our IRA distributions than we already are, putting ourselves in jeopardy of having much less to live on for the rest of our lives. Our financial advisor is doing his best to monitor our investments, but even we understand that this proposed switch from quarterly reporting is BAD NEWS.

I strongly urge you to leave quarterly reporting alone--pay attention to history, statistics, and common sense--and pay attention to those of us who will lose our hard-earned retirement money for a change that is definitely not needed these days. Please consider what life would be like for you, if you were in your 70's, unable to find a job, and living in fear of losing your home.

Thank you for your sincere attention to this crucial issue, and think of us middle class retirees before you take our future life styles away.

Sincerely,
Kathleen Meyer
3113 Christopher Ln
Indianapolis, IN 46224

Kathleen Ode — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathleen Ode Affiliation: Jun. 09, 2026 Our government has allowed too much leeway to Corporations to hide their Illegal activities and now uou want to let them hide their books even longer? I say NO WAY! European Countries have tried this & it Did Not Work! I VOTE NO!!!

Kathryn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathryn Affiliation: Jun. 09, 2026 Enough of letting the monied few fleece the rest of us.
Keep the reports quarterly not biannual.

Sent from my iPhone

Kathryn Blalock — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathryn Blalock Affiliation: Jun. 09, 2026 Dear sirs:

The current geopolitical climate have businesses & local government under pressure by gas prices, demands for AI Centers, rural development, agri-business…that affect us all. Trying to predict growth & profits & info for investment, become more like gambling without accurate timely information. With current information systems giving real-time financial & inventory status, there is absolutely no reason they should need 6+ months to report. Accurate Data is a necessity for investors at all levels. There is so much fraud in bureaucratic controlled companies, and government employees becoming millionaires overnight. Without timely reporting we, the public, feel you and the companies are trying to resist reporting or hiding fraud, negative news & criminal activity.

Please reconsider these changes in your reporting requirements. Transparency & definitive deadlines are important in business & investment decisions.

Thank you for your kind attention to my input.

Kathryn Blalock

Sent from my iPhone

Kathryn Taubert — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathryn Taubert Affiliation: Jun. 09, 2026 My name is Kathryn, I'm a retired management executive. This matters to me because I have investments and I honestly do not believe that you should invoke this new rule which gives the investor less information than is needed to make legitimate choices. Only insiders will benefit

Kathryn

www.kathryntaubert.com
https://www.linkedin.com/in/kathryn-taubert-80189651/

Kathryn Walsh — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathryn Walsh Affiliation: Jun. 09, 2026 Kathryn Walsh, Higher Ed Administration.
This matters to me because I've worked in the non-profit sector my entire adult life. I don't have a lot of money, but I have the right to protect what I do have. Without quarterly reporting, funny business can go on for 6 months without anyone seeing it, reporting on it, calling it out. You can't tell me it's not worth the cost to have quarterly reporting, when it's been done that way all this time. This is another power grab: a way to hide malfeasance.

Kathryn Wong — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathryn Wong Affiliation: Jun. 09, 2026 Please DO NOT change the rule so companies only have to report results every six months.

KEEP IT QUARTERLY! We deserve to know what's going on in the companies we invest in!

Thank you,

Kathryn Wong

Kathy Petty — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathy Petty Affiliation: Jun. 09, 2026 My name is Kathleen Petty. I'm retired with a pension and a retirement fund. In order to monitor my accounts properly, I really believe that the SEC needs to continue publishing the information quarterly. Please do not change to semi-annual. Thanks.

Kathy Chamberland — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathy Chamberland Affiliation: Jun. 09, 2026 Quarterly reports give everyone more transparency. Vote NO on six month reports!

Kathy Chamberland - sent from my iPad

Kathy Memoli — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kathy Memoli Affiliation: Jun. 09, 2026 Transparency and accountability are essential!

Kathy Renwick — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Kathy Renwick Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Do not put in the dark that which should be in the light. These companies use our money and we should have clear information about the companies our money is invested in.

Kathy Renwick

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kathy sizemore — Jun 9, 2026
Subject: S7-2026-15 Comment From: kathy sizemore Affiliation: Jun. 09, 2026 Kathy Sizemore, retired. Im tired of the working class having the odds always stacked against them. I have zero respect for the Republican party and I think Trump belongs in prison, the sooner, the better. I also have the barest sliver of respect for Democrsts. They have left their base without a party to represent them for decades now. They may not be herding us into fascism like the Reoublicans, but they have done nothing but kick the working class under the bus while rewarding the billionaire class with everything they desire. Im warning the Democrats that with their kind of representation we may as well quit them. This is just one more scheme to scam anyone from the working and middle class out of what little money they can spare, to keep them in poverty permanently. Pass this bill and it will just be one more nail in your coffin politically. We arent fooled by Dems pretending to be against something but miraculously just enough Dems will defect across the aisle to allow the Republicans

to win and screw us over every time. I call that Democrats taking a dive because both parties are working for the billionaires. Why dont you shock us this time and do whats right for everyone else for a change. You all suck.

Sent from my T-Mobile 4G LTE Device
Get Outlook for Android

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kdbinmpls — Jun 9, 2026
Subject: S7-2026-15 Comment From: kdbinmpls Affiliation: Jun. 09, 2026 Quarterly reporting is needed to maintain transparency. These are "public" corporations after all.

KDS — Jun 9, 2026
Subject: S7-2026-15 Comment From: KDS Affiliation: Jun. 09, 2026 Kevin Saderup, Retired. Transparency in public companies should be ensured through government regulation. Especially given predominance of such investments in retirement accounts and long term investment. I am no believer in big government. But this is an area where government plays a fundamental part to ensure good and effective corporate governance that protects the investing citizenry.

Keha Espo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Keha Espo Affiliation: Jun. 09, 2026 Keha Espo, retired,
I do not wish to wait six months to find out how my retirement fund has performed. I want information that is as timely as possible rather than too late to make changes to my investments. I believe this is a move to time the reports in a way that would be more beneficial to the party in power, particularly during election season.
Do not change the ways things are right now. IT WORKS FINE!

Keha

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keith landis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: keith landis Affiliation: Jun. 09, 2026 Tired of being run down and run over by the elite. Working people want an opportunity to live and grow and a chance for our children. Sec is run by the same people. Time to end.

Keith Ward — Jun 9, 2026
Subject: S7-2026-15 Comment From: Keith Ward Affiliation: Jun. 09, 2026 I believe it is imperative to continue quarterly reporting to allow adjustments to our 401k contributions and overall mix of funds. An active review of fund performance should not be every 6 months.
Sincerely, Keith Ward

Sent from my iPhone

Kelly Wright — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kelly Wright Affiliation: Jun. 09, 2026 The federal government under the current regime is busy finding more ways to screw Americans out of their savings, it seems.

I will vote, and I will convince all my friends and family, to vote against any person or political party that endorses the idea of providing less information on our money to Americans. Stop this at once.

Kelly Wright

Get Outlook for iOS

Kelly Makenna — Jun 9, 2026
Subject: S7-2026-15 DONT EVEN TRY IT From: Kelly Makenna Affiliation: Jun. 09, 2026 You rich welfare queens would be nothing without the working class. You dont get to buttfuck-us-with-no-lube without us getting to see you epstein-class scumbags coming.

Kelly, Art Teacher, IT MATTERS TO EVERYONE

Kelly Taylor — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kelly Taylor Affiliation: Jun. 09, 2026 Do not drop quarterly reporting. Private investors need to know how their investments are doing just as much as executives and inner circle administrators do.

Kelly Taylor

Kelly Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kelly Johnson Affiliation: Jun. 09, 2026 Kelly Johnson, Airport Director/COO I Recently retired after working in the aviation industry for 40 years. I have no defined benefits plan, only 401 and 457 investments. That said, I need to know what is going on with the companies where my money is invested. They have to be required to report to those of us who have a vested interest and investments we are counting on for our income and future financial stability. Please DO NOT ALLOW THIS CHANGE.

Sent from my iPhone

Kelly Kucharczyk — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Kelly Kucharczyk Affiliation: Jun. 09, 2026 From: Kelly Kucharczyk
Title: Principal Consultant
Location: Michigan

Dear SEC,

I am writing to comment on S7-2026-15. Accurate and timely reporting holds companies accountable to the investors that provide their capital. Moving from quarterly financial reporting to a twice-a-year model is a massive step backward for market transparency.

Six months is an eternity in the modern business world. Forcing investors to operate in the dark for half the year will only increase market volatility and leave everyday investors at a severe disadvantage. Furthermore, the regular discipline of quarterly reporting keeps corporate management honest and ensures tight internal controls are maintained year-round.

While cutting down on compliance paperwork is a nice idea, it shouldn't happen at the expense of investor protection and market trust. Please maintain the current quarterly reporting cycle.

Thank you for your time and consideration of these points.

Sincerely,
Kelly Kucharczyk

Kelly Manning — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kelly Manning Affiliation: Jun. 9, 2026 This is just another way for the Rich to get richer and leave the rest of us behind. Don’t let the system get even more rigged than it already is.

Kelly Manning
Occupational Therapy Assistant

Ken Moffat — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ken Moffat Affiliation: Jun. 09, 2026 This is an absurd ruling, and only benefits those who do not need the benefit! Keep the current status.

Kendall Mellem — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kendall Mellem Affiliation: Jun. 09, 2026 Keep the reporting quarterly for transparency and accountability and to maintain consumer confidence! It’s good

business.
K. C. Mellem

Sent from my iPhone

Kenneth Barker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kenneth Barker Affiliation: Jun. 09, 2026 I worked for 55 years in sales and sales management, saving and investing every dime possible for our quality of life. The more information I can get to follow our investments and protect our standard of living the better. We need to keep the quarterly earnings reports.
Ken Barker
Matchbook Wine Company, Retired

Ken Barker

Kenny Van Horn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kenny Van Horn Affiliation: Jun. 09, 2026 Do not change reporting requirements, if we can't trust you we will pull our cash out

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Keri Moss Stearns — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Keri Moss Stearns Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Retail investors need clear, accurate and timely information to make informed investment decisions. Insiders and institutional investors will always have the resources and relationships to get the information they need. Without quarterly reporting, retail investors are on an unlevel playing field, with no way to get timely information about public companies.
Quarterly reporting is one of the most important tools for retail investors to get information. A lot can go wrong in half a year: Ballooning debt, lawsuits, vanishing customers. Quarterly filings force it into the open.

Kevin Jacques — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kevin Jacques Affiliation: Jun. 09, 2026 This is absolutely ridiculous another way for the insider trading to continue and companies to hide there failures!

Kevin D Jacques

Keyao Pan — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Keyao Pan Affiliation: Jun. 09, 2026 Dear Securities and Exchange Commission,

I am writing to share my perspective on the importance of quarterly disclosures for investors. These regular updates provide a crucial window into the financial health and operational progress of companies. By reviewing these disclosures, I can assess trends, identify potential risks, and better understand the company's strategic direction. This consistent flow of information allows me to make more informed and timely investment decisions. Consequently, I believe these quarterly reports are invaluable for maintaining a transparent and efficient market. Thank you for considering my feedback.

Kim Abatangelo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kim Abatangelo Affiliation: Jun. 09, 2026 Reporting should be required/kept quarterly. Companies want people to invest and have faith in them, they need to show good faith and report. Twice a year is not enough.

Kim Abatangelo

Kim Sandin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kim Sandin Affiliation: Jun. 09, 2026 Don't do this.

Kimberly Avila — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kimberly Avila Affiliation: Jun. 09, 2026 We the people are weary of the scams. This is unconscionable and plain ridiculous. But you already know that. Grow a spine and stand up for Americans working hard and stashing away their PENNIES in 401k's hoping not to be homeless when they retire. No further explanation required because you already know its wrong.

Kimberly Avila
Mother
Grandmother
American woman.

Sent from my iPhone

Kira Soto — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kira Soto Affiliation: Jun. 09, 2026 In a time when more transparency is needed in dealings with the public (not less), the American public really cannot benefit from having less insight into their investments. Please don't put blinders on the little people in favor of billionaires by changing SEC quarterly reporting to bi-annual. We pay all of your salaries with taxes, and ultimately are to whom you report for your jobs. Let's not forget that part please!

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kktmom — Jun 9, 2026
Subject: S7-2026-15 Comment From: kktmom Affiliation: Jun. 09, 2026 Many people rely on those quarterly reports!! Don’t screw with the Anerican public and investors! Keep sending quarterly reports! Seriously!!!!

Sent from my iPhone

Klaus Heise — Jun 9, 2026
Subject: S7-2026-15 Comment From: Klaus Heise Affiliation: Jun. 09, 2026 There should be MORE disclosure, not less!

Knoxann Armijo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Knoxann Armijo Affiliation: Jun. 09, 2026 I requested everything be open. This investment of a 401(k) is my money as well as the employers. Everything should be available as this is a tax deferred income through the statute ERISA.

Koco Stewart — Jun 9, 2026
Subject: S7-2026-15 Comment From: Koco Stewart Affiliation: Jun. 09, 2026 I have been an investor for more than 30 years. My TRUST in this system has been that I can review my investments based on quarterly reports and required SEC filing. Pulling the shades down now, during a period where faith for investors is pretty shaky already, is a bad move. This has a stench to it. The only parties who will benefit are the bad actors and people's retirement savings would be placed at great risk. Please continue quarterly reports so that we can be well informed and keep our hard earned savings secure.

Sincerely,

Kimberly O'Connor
Pacific Junction, IA

Kris Alderman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kris Alderman Affiliation: Jun. 09, 2026 My name is Kristen Alderman. My retirement savings is in the stock market. I'm an investor that the SEC is supposed to protect. I'm one of the people that the proposed semi-annual financial disclosure rule is meant to defraud, abuse and malign. I say NO to this proposed change!!!!!

Kristin Edmonds — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kristin Edmonds Affiliation: Jun. 09, 2026 It is obvious that more frequent stock filings are fairer to investors. Please keep them quarterly.

Kristin Edmonds MM MA CCC-SLP

Kristine Miesner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kristine Miesner Affiliation: Jun. 09, 2026 Kristine Miesner, Retired
This is catering to large companies & giving them time to commit an illegal act & then cover up the illegal act. We need more transparency not less!

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kstyhg6 — Jun 9, 2026
Subject: S7-2026-15 Comment From: kstyhg6 Affiliation: Jun. 09, 2026 We are depending on quarterly reports so we can keep on top of our investments. Please don't keep us in the dark by changing to bi yearly.

Sent from my iPhone

Kunnigunda Biener — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kunnigunda Biener Affiliation: Jun. 09, 2026 I am an old lady who worked all my life to be able to retire. I need my savings to be able to live. Please help protect everyone like me not billionaires. Kunnigunda Bienet

Sent from my iPhone

Kyle Justin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Kyle Justin Affiliation: Jun. 09, 2026 I do not appreciate fraud being rewarded and unethical business practices lauded.

We are at the precipice of feeding a large number of American's retirements into companies that lose billions with no path to profitability, that have become the center of our economy by obscuring their costs.

We have just come off of some of the largest frauds in years in the crypto industry.

The idea that we should move public companies towards thos edysfunctional businesses in levels of disclosure is horrifying. Removing quarterly reporting requirements would be a mistake.

Kyle Justin, PsyD
Clinical Psychologist.

Sent from my Galaxy

Lana Southwick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lana Southwick Affiliation: Jun. 09, 2026 Please keep the public filing quarterly. The cost of quarterly transparency is minor; but can make a huge difference to the investor.

The fact that this is even being discussed is disturbing. We have few safeguards in place and we can no longer trust business and government to consciously do what is right. Reporting twice a year will allow fraud to go grow unchecked.

Thank you for continuing to require quarterly reporting.

Thanks,
Lana

Lance Abla — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Lance Abla Affiliation: Jun. 09, 2026 Lance Abla, Technical Consultant, Maine. I have worked my whole life to build savings for retirement. Moving to semi-annual makes no sense to me at all. The pace of change is accelerating, which is why this change would blind me to the impact it is having on the health of the companies I want to invest in. If anything, I would move some companies to monthly reporting if they have had legal issues or are new for the first few years after their IPO. This move would likely move me out of stocks altogether, for the safety of my investments.

Thanks,

Lance

Lance S — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Lance S Affiliation: Jun. 09, 2026 Please do NOT change the rules for quarterly reporting. Only reporting twice a year will grotesquely affect the trading markets - - and everyone's life savings. Doing so promotes too many opportunities for companies to withhold bad news, or alternately, promote the great news a company may have during a given quarter. How can this NOT have a major negative effect to the bottom line? Why would you do this to the American people? It's not broken - - there's nothing to fix. Most respected experts agree that reporting should be left as it is and done quarterly. We tried doing this semiannually in the past, and it was a big mistake. Please don't make the same mistake again. Thank you.

Lanny goyn — Jun 9, 2026

Subject: S7-2026-15 Comment From: Lanny Goyn Affiliation: Jun. 9, 2026 Maintain quarterly accounting requirements. To do otherwise would corrupt the markets and jeopardize investor confidence.

Lanny Goyn
Personal investor
Retiree

Larry Atkinson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Larry Atkinson Affiliation: Jun. 09, 2026 Corruption easier to hide

Sent from my iPhone

Larry Davis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Larry Davis Affiliation: Jun. 09, 2026 As a Citizen who has investments in a broad sector of our economy, I would appreciate your continued support in release quarterly reports.
Thanks,
Larry Davis, Retired

Larry F — Jun 9, 2026
Subject: S7-2026-15 Comment From: Larry F Affiliation: Jun. 09, 2026 People need to know what is happening with companies. Communities need to know what's happening with companies. Stockholders need to know, too!

Sent from my iPhone

Larry Schweiger — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Larry Schweiger Affiliation: Jun. 09, 2026 As a retiree, I want to know how my investments are doing. This hides the ball and is anti-consumer protection.

Laura & Michael Curtis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Laura & Michael Curtis Affiliation: Jun. 09, 2026 Laura Curtis, Airline Crew.
Michael Curtis, Lt. Col.

Why would you want to return to a proven failure system, proof from 1955 to 1970, which causes losses across the board. More likelihood of fraud, money commingling, falsifying books, every imaginable fraudulent activity under the sun. It's already difficulty to track and control and you want

less transparency. NOT GOOD IN ANY WAY, SHAPE OR FORM.

PLEASE DON'T DO IT. Large or small, all businesses are subject to fraud at any level and this change will give them the key to break the law.

We Vote NO.

Laura & Michael Curtis

Laura Afifi — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Afifi Affiliation: Jun. 09, 2026 Continue quarterly reporting.

Respectfully,

Laura Afifi

Laura Cottam Sajbel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Cottam Sajbel Affiliation: Jun. 09, 2026 It's our money, and we deserve to have transparency over how it is managed.

Any "hiding" amounts to a chance for corruption behind the curtain--without any benefit to investors.

Laura Cottam Sajbel

Laura Goetz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Goetz Affiliation: Jun. 09, 2026 My entire net worth is in the market because I am retired and SSI doesn’t begin to pay my bills. Every shareholder deserves the exact same rights. We are paying the exact same dollars to own the exact same shares of stocks and bonds and we should have no fewer rights than any other owner of those securities. The people with additional information can sell out before we know we should then we are left having stock worth less than it should be because we had not been informed but others had taken advantage of information which was withheld from the rest of us. Frankly, shame on you for considering this!

Sent from my iPhone

Laura Hill — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Hill Affiliation: Jun. 09, 2026 Laura Hill, pharmacist, Denver: The market moves way too fast for data releases to be slowed down further! Please keep reports quarterly rather than allowing companies to share their data only twice a year. It is virtually impossible to make educated investment decisions in the dark, except for those with insider knowledge. Can’t believe this is even being seriously considered.

Sent from my iPhone

Laura Jarrell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Jarrell Affiliation: Jun. 09, 2026 Good day,

The supposed savings are tiny, and they don't go to you.
Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors

Regards

Laura J
Building inspector

Laura Lee-Walrond — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Lee-Walrond Affiliation: Jun. 9, 2026 I am a retired teacher, and my investments allow me to be retired. Bi-annual reporting does not cut it when one’s financial well being is at stake. Keep the quarterly reporting system and rules currently in place … For god’s sakes, the rich already have more than enough, do something to protect the average citizen

Sent from my iPad

Laura Logan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Logan Affiliation: Jun. 09, 2026 This is a horrible proposal which is obviously intended to protect corporations over people. It has the potential to financially ruin those who can least afford it. You know it’s wrong. Don’t do it. No! Just no.

Sent from my iPhone

Laura Real — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laura Real Affiliation: Jun. 09, 2026 To Whom It May Concern,

As a full time W2 employee, in the healthcare arena, actively saving for retirement, I rely on quarterly information to ensure I am meeting my retirement savings goals. Additionally, I am a mother of 3 saving for my children to attend college. Changing the reporting requirements makes my job of providing for my children's education and well-being harder. In this age of digitized information, quarterly reporting should remain the minimum requirement for companies. The information is readily available at their finger tips and it should remain readily available to consumers as well. Shame on you for attempting to obfuscate information from the public!

Sincerely, Laura Real, Kerrville, TX

Laura E. Real, CRNA
402 Crest Ridge Dr.
Kerrville, TX 78028
210-823-8059
laura.e.real@gmail.com

Lauren — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lauren Affiliation: Jun. 09, 2026 What are you thinking!! Should be monthly

Sent from my iPhone
Lauren

Lauren Admire — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lauren Admire Affiliation: Jun. 09, 2026 Absolutely not-this is an appalling attempt to be able to hide things from the public. We depened on quarterly reports to make decisions regarding investments and without that we don't have theost up to date information. This seems like an attempt to shift more wealth and power away from the middle class and back towards higher ups with inside information. The rich will get richer and the rest of us will be flying blind.

Lauren Noether - Ken Norton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lauren Noether - Ken Norton Affiliation: Jun. 09, 2026 Dear SEC,

I write in strong opposition to the plan to cut the quarterly business reporting. As a career prosecutor, including serving as an elected DA/CA and then a Senior Assistant AG in Consumer Protection, this plan is disastrous for the citizenry. It will seriously encumber proper and timely investigation and allow more victimization to go undetected until it’s likely too late. Please do not make this change that essentially gives criminals a head start on economic crimes. These cases are difficult enough to

bring without further handcuffing law enforcement and consumer protection efforts.

Respectfully,

Lauren Noether, Esq.
Sent from my iPhone

Laurie Fillman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laurie Fillman Affiliation: Jun. 09, 2026 I want to see my reports quarterly-actually monthly. Laurie. RN

Get Outlook for Android

Laurie Moody — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laurie Moody Affiliation: Jun. 9, 2026
Transparency in our systems is being reduced. With increased instability and uncertainty, the time in between the release of financial information needs to remain quarterly. If anything it should be more often not less.

Laurie Sorensen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Laurie Sorensen Affiliation: Jun. 09, 2026 The inequality gap is huge! Yet nothing stops the greed of those with more to spend than they have time. Stealing from gran and gramp's retirement accounts so they starve or freeze is inexcusable.

Yahoo Mail: Search, Organize, Conquer

Lawrence Kale — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lawrence Kale Affiliation: Jun. 09, 2026 Cut the shit out and allow the American people some sense of security when it comes to the money they have invested. We have the right to know what is going on within the walls of those companies and whether our investments are being handled appropriately.

Lawrence A. Kale, MD MPH

Leah — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leah Affiliation: Jun. 09, 2026 Public companies should be Public. Keep the mandatory quarterly reporting. Don't allow the corruption to sink in. You should be

focused on all of the illegal insider trading going on now instead of hiding it for longer periods.

Leanne McDaniel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leanne McDaniel Affiliation: Jun. 09, 2026 NOT A GOOD IDEA .
WE WANT TRANSPARENCY !!!! NOW AND ALWAYS .
STOP CORRUPTION AND FRAUD ! IT'S LIKE INSIDER TRADING !CRIMINAL! NOT PREVENTION OF FRAUD, ENCOURAGES FRAUD !! WE ARE TIRED OF THE 2 TIERED SYSTEMS ! ALWAYS INVITES CORRUPTION . WE WANT The SAME OPPORTUNITIES AS ALL INVESTORS. STOP CR*PPING ON US .
WE ARE THE FORGOTTEN MAN

Lee Darnell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lee Darnell Affiliation: Jun. 09, 2026 SEC should not ge working for Corporate America as their aide-de-camp! Your core mission is to protect investors from fraud and maintain fair markets for all. This does neither but works alternately! Keep the quarterly!

Leo Valeri — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Leo Valeri Affiliation: Jun. 09, 2026 Leo Valeri, Business Owner, New Haven CT.

Half of my earnings and my retirement fund sits in the market. I am not comfortable with zero transparency, nor am I comfortable with old wealthy idiotic politicians influencing my future stability without my consent. Fix this.

Leota Shimabukuro — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leota Shimabukuro Affiliation: Jun. 09, 2026 Keep them honest as possible. Make them accountable. Keep the public safe from their shenanigans.

Leslie Ruby — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leslie Ruby Affiliation: Jun. 09, 2026 My name is Leslie Ruby. I am retired, and actively track and pursue knowledge regarding the management of my investment accounts. I have been involved in the stock market throughout the last 50+ years. I value the quarterly reports of the companies that comprise my 403.B stock, Roth, IRA and general investment portfolios.
I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
Please keep everyone honest by keeping information transparent and accessible.
Thank you
Leslie Ruby
Middletown, Maryland

Leslie Wharton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leslie Wharton Affiliation: Jun. 09, 2026 Quarterly reporting is the transparency our economy needs.

Sent from my iPhone

Leslie White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Leslie White Affiliation: Jun. 9, 2026 We need our quarterly reports to stay on top of our finances. Please do not do this! Thanks!

Yahoo Mail: Search, Organize, Conquer

LILA BRIGHTBILL — Jun 9, 2026
Subject: S7-2026-15 Comment From: LILA BRIGHTBILL Affiliation: Jun. 09, 2026 The nation's CEOs are too interested in enriching themselves and hoarding the nation's wealth. That's why they want to keep vital 401k information from investors. It's time for the SEC to say NO to their corrupt practices. Say NO to this plan to hide their activities from the American people.

Lila Brightbill
Retired Educator

Linda Colloran — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Colloran Affiliation: Jun. 09, 2026 Linda Colloran, retiree with savings in 401K.

I've seen financial mismanagement at so many levels and predatory policies that management uses to line their own pockets since I started reading the WSJ 50 years ago. In a world where financial information is tracked by computers and stock prices near record highs, disclosure is not difficult and provides valuable guidance to investor. Don't give the con artist in chief and his minions another way to cheat us out of our savings.

Linda Glaser — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Glaser Affiliation: Jun. 09, 2026 Linda Glaser
Admin for a non-profit
The public’s right to know supersedes the corporate intent to hide financial data.

Linda Glaser
Ellijay, GA 30540 USA

laislanetwork.org

Linda Holloway — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Holloway Affiliation: Jun. 09, 2026 I do not agree with only 2 times a year.
I invest on a small scale and want information quarterly.
Linda Holloway retired homeowner

Linda Miyakado — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Miyakado Affiliation: Jun. 09, 2026 Keep them HONEST. KEEP QUARTERLY REPORTS

Sent from my iPhone

Linda Morris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Morris Affiliation: Jun. 09, 2026 Is this so those in power can do their INSIDER TRADING in private? Because it certainly looks like it! Companies are well equipped to provide quarterly earnings reports - nothing fancy, just information. So stop tap dancing! Continue providing the information!

Linda Potter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Potter Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Linda Potter
Northville, MI

Linda Schenker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Schenker Affiliation: Jun. 09, 2026 Linda Schenker, citizen. I believe we need all the information we can get quarterly. I am older and retired but try to stay informed.

Sent from my iPad

Linda Stickney — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Stickney Affiliation: Jun. 09, 2026 This administration has screwed us enough n now they are allowing this to happen to us ... Rich b*stards in the loop n reg Americans left up in the air. Disgraceful n disrespectful. Stop it.

Get Outlook for Android

Linda Usher — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Usher Affiliation: Jun. 09, 2026 I worked my way through college to get my degree as a Pharmacist and after 37 years full-time accrued my 401k that I count on for my retirement. I need this to make it through my old age to not be a burden to my kids and grandkids. The SEC NEEDS more accountability, not less

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Linda Vilmain — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Vilmain Affiliation: Jun. 09, 2026 In the interest of fairness, the books need to be open all of the time!

Linda Williams — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Williams Affiliation: Jun. 09, 2026 Linda Williams
Retired Business Owner
Extending reporting to 6 months is ludicrous. I would not have ignored the trajectory of my companies financial health by looking at it only every 6 months, why would you expect an investor to. Stop messing with people’s ability to manage their investments and financial health.

Sent from my iPhone

Linda Zak — Jun 9, 2026
Subject: S7-2026-15 Comment From: Linda Zak Affiliation: Jun. 09, 2026 I'm a retired person with a small investment portfolio. I need information with which to make decisions. I also have to question why there's a sudden need for such secrecy about Financials. Abandon this move to obscure public information.

Linda Zak. Pennsylvania

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lindsay Liberto — Jun 9, 2026

Subject: S7-2026-15 Comment From: lindsay Liberto Affiliation: Jun. 09, 2026 This is top level insanity, and another mechanism by which unelected corporate oligarchs can manipulate and control ordinary citizens with an unbelievable potential for financial harm. Granting companies six months to report major losses would severely undermine U.S. securities laws that require prompt disclosure (typically within four business days via Form 8-K) to ensure fair and informed markets. This extended window would enable insiders to sell shares or hedge at inflated prices while the public remains unaware, facilitate market manipulation through continued optimistic guidance, stock buybacks, or debt offerings, and encourage accounting fraud to conceal or defer losses. It could also allow accelerated executive payouts before the truth emerges, eroding corporate governance and market integrity. When the delayed revelations finally hit, they would likely trigger sharp sell-offs, contagion, and broader loss of investor confidence.
This would particularly harm the average investor, who often lacks access to timely non-public information and could end up buying or holding shares at artificially high valuations, suffering outsized losses in their retirement accounts, 401(k)s, or brokerage portfolios when the bad news drops.

These are a lot of what ifs, but if the past several years give indication as to how elites in our society behave. They will use this to the full extent to enrich their pockets and to hell with anyone else.

Sent from my iPhone

Lisa Bagnall — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Lisa Bagnall Affiliation: Jun. 09, 2026 Lisa Bagnall, Premium Auditor. Please do NOT change from Quarterly reporting. The American people deserve better. Why recycle something from the 1950s that DIDN'T work then and could be even more disastrous now!!! We have all worked hard to earn our pay and most have been diligently saving for retirement. The last of the boomers are of retirement age. Please do not do something that could wipe out a good portion of their savings.

Sent from my iPhone

Lisa Lique — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Lique Affiliation: Jun. 09, 2026 Why stop at quarterly? I have to have my checkbook and accounts balanced daily to know if I'm in the black. They should to. Say no to six months. 3 isn't even enough in the current economic climate.

Lisa Lique

Lisa Dawson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Dawson Affiliation: Jun. 09, 2026 I believe mandated transparency, quarterly if not monthly, is best to help keep small investors safe. We are not wealthy. Being new empty nesters, we are thinking about retirement and what we will be doing the next 30 years. Our quality of life depends on the investments we have made in our respective 401ks and

other retirement accounts. It has some consistancy with the current rules in place. Lisa Dawson, Program Director

Sent from my iPhone

Lisa Gilman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Gilman Affiliation: Jun. 09, 2026 It is information I want to have because my money is invested. This information should open for everyone to have, and monthly would be great. Don't take away quarterly.
L. Gilman-retired

Lisa Hahn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Hahn Affiliation: Jun. 09, 2026 In the digital world, where information is readily available on a more frequent basis than ever before it makes no sense to have less transparency and less frequent financial information available. This harms investors, consumers and the general public.

It makes audits harder and longer as they now have twice as much information to plow through. The result is that they are less likely to identify concerns timely, reducing their effectiveness.

The same information is shared with the board of directors, making the board less informed and their job of effective oversight more difficult.

All of this harms investor confidence and allows for more opportunity for fraud.
Lisa Hahn, Audit and Compliance Professional in Financial Services

Sent from my iPhone

Lisa Hammermeister — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Hammermeister Affiliation: Jun. 09, 2026 Quarterly for more information.

Lisa Marie Davis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Lisa Marie Davis Affiliation: Jun. 09, 2026 Name: LM Davis
Job Title: Director, Compute Platform Engineering
Location: Covington, WA

To the members of the SEC:

To be frank, this proposal is a terrible idea and yet one more example of this current administration deciding that public accountability and transparency isn’t necessary. I would argue there’s never been a more critical time for transparency and accountability than now, especially when the hard-earned investments and carefully saved financial nest eggs of millions of American citizens is involved.

Additionally, the current administration's vocalized ideas of opening social security and 401k's to less secure investment strategies, is another reason to be alarmed about this proposed change. This is nothing more than the Trump admin and the Republican Party trying to claim oversight of everybody else's money in a "just trust us" model of self-dealing.

For at least 50 years now, Republicans have repeatedly proven they cannot in fact be trusted where financial matters are concerned. And this current administration has proven to be uniquely unqualified, untrustworthy, corrupt, and plainly incapable of making good decisions - especially financial decisions. This last point alone should have been reason enough for this idea to be filed in the dustbin of history, yet here we are - debating an idea that should have never been allowed to see the light of day.

I'd be happy to testify before the commission and will be sure to include the entire fact-checked laundry list of poorly conceived financial decisions and plain old financial malfeasance, that have so negatively effected the American people for the last 50 years.

Sincerely,

Lisa M Davis
Concerned Citizen

Sent from a secret underground bunker...

Lisa O'rrell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa O'rrell Affiliation: Jun. 09, 2026 SEC Leadership,

All of Trump Administration leadership have been deceptive to the American People whose taxes pay for each and every agency - its leadership, and the essential's allowing the agency to exist.

WE THE PEOPLE DEMAND MORE TRANSPARENCY NOT LESS!

Thank You,

Ms. Lisa Orrell

Lisa Primrose — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Primrose Affiliation: Jun. 09, 2026 Lisa Primrose, Retired
I spent my entire career working and saving for retirement. Keep earnings reports quarterly! In fact, I think companies should be reporting earnings monthly!

Lisa Witham — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lisa Witham Affiliation: Jun. 09, 2026 Sirs,
What a great way to turn the Stock Market completely into a Ponzi Scam for regular folk investors. So how much do you think weasels like Trump, corporations, and billionaires will cheat, fiddle the market and skim off the profit? Im thinking even more than they already do. This absolutely definitely

is a bad idea.
Sincerely Lisa Witham

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lise triggs — Jun 9, 2026
Subject: S7-2026-15 Comment From: lise triggs Affiliation: Jun. 09, 2026 No!!

Sent from my iPhone

Liz Epstein — Jun 9, 2026
Subject: S7-2026-15 Comment From: Liz Epstein Affiliation: Jun. 09, 2026 I'm an English teacher in Kansas who manages her investments. I need information to do that well. This proposal only benefits wealthy insiders. Don't do it!

Liz Vigoda — Jun 9, 2026
Subject: S7-2026-15 Comment From: Liz Vigoda Affiliation: Jun. 09, 2026 Democracy dies in darkness. Do not reduce our access to important information!

Lonna Malmsheimer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lonna Malmsheimer Affiliation: Jun. 09, 2026 The SEC should not extend the quarterly report requirements governing corporations to six months. Investors in organizations already in legally over-privileged status should not be kept in the dark about the financial status and activities of organizations that have the fiduciary responsibility to act both legally and ethically. Investors rights must be respected by timely reporting.

Sent from my iPhone

Lori Sager — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lori Sager Affiliation: Jun. 09, 2026 Lori Sager, Social Worker. Transparency is key to investing and rebuilding trust. Six months between reports is easy to miss with busy schedules. Quarterly reviews are working so continue with tried and true reviews.

Sent from my iPad

Lorna Elmer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lorna Elmer Affiliation: Jun. 09, 2026 Name: Lorna Elmer Retired: Raytheon-Hughes Aerospace and Defense

My husband and I contributed to our funds throughout our careers with this company. And, throughout that time, we have diligently watched the status of those funds, taking into account changes and actions required that took place over those years. We were both able to retire with

enough money to take care of ourselves for years to come - hopefully. We would not have made some decisive changes to our portfolios without the information that quarterly reports provide. Now, with electronic reporting, there are no longer printing and mailing costs associated with these quarterly reports. There is no reasonable excuse for affecting our ability to have more timely information with which to "correct course" when the markets are stormy.
Corporate America pushed us into managed 401ks to save themselves money. The least they can do is allow us the visibility and ability to try protect those funds. Please do not allow them to drop quarterly reporting. We have the right to continue what oversight we have Thank you.

Luann Nelson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Luann Nelson Affiliation: Jun. 09, 2026 As a retiree without much of a Social Security check, my investments are an important source of economic stability and, I hope, something to pass on to my children. The playing field is already very slanted toward “insiders.” Do not further abuse the ordinary investor by limiting access to information.

Sent from my iPad

Lucinda Coulter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lucinda Coulter Affiliation: Jun. 09, 2026 KEEP QUARTERLY REPORTS for the sake of a fair democracy and fairness in trading for individual investors. Quarterly reports are part of what has made this nation able to prosper and have been in place for nearly 50 years. I strongly object to the proposed change, one that would be extremely damaging to this nation.

Sent from my iPhone

Luis Juarez — Jun 9, 2026
Subject: S7-2026-15 Comment From: Luis Juarez Affiliation: Jun. 09, 2026 Luis Juarez retired Cement Masons. 44 years in the union. Quarterly reports are essential for us retirees. 29th23

Luis Morales — Jun 9, 2026
Subject: S7-2026-15 Comment From: Luis Morales Affiliation: Jun. 09, 2026 It’s bad enough as it is. Keep it Quarterly

Sent from my iPhone

Lux Æterna — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lux Æterna Affiliation: Jun. 09, 2026 I absolutely do not think this is okay. American citizens can’t hide anything income related. We’re taxed to absolute death on every penny after only $600, so companies and corporations shouldn’t have more rights than private citizens have. Corporations aren’t people. Vote this down or get voted out.

Sent from my iPhone

Lynden Fasso — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynden Fasso Affiliation: Jun. 09, 2026 My name is Lynden Fasso and I'm a Diagnostic Medical Sonographer.

My 401k lost value in the first 3 months of the year, and I needed to know that in order to make the decision to change my investments in order to protect the little money I've been able to put away.

I disagree whole-heartedly with the choice to hide my 401k outcomes from me. It it's my money and it's crucial to any possible future I have not working until the exact day I die. Not disclosing 401k earnings and losses is unethical and does not indicate trustworthy practices by the companies responsible for managing the funds.

Lynn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynn Affiliation: Jun. 09, 2026 Regarding proposed Rule S7-2026-15, this proposal is jut kicking the can down the road. Moving to a six-month reporting interval limits the amount of verified financial data investors receive. It creates extended gaps where investors are forced to rely on speculation rather than concrete financial metrics. Widening the window between public disclosures heavily favors insiders and institutional entities that have direct access to management. This increases the risk of information leakage and potential insider trading, to the detriment of everyday retail investors who lack alternative data sources.

Lynn Melton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynn Melton Affiliation: Jun. 09, 2026 I want more transparency with public companies, not less. If we switched to data every six months, we'd have less information to judge these companies on. It would be detrimental to the stock market and to my portfolio. In the Information Age, it would actually give me less information! That's insane.
Keep the SEC filings every quarter (not every six months).

Thank you.
Lynn Melton, retired
NC resident

Lynn Minich — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynn Minich Affiliation: Jun. 09, 2026 My name is Lynn Minich, retired from a 34-year media career. Please REJECT SEC proposed rule S7-2026-15. Quarterly reports from my 403b plan and Roth IRAs are essential measuring and planning tools for managing my short- and long-term retirement goals. I strongly object to reducing report requirements from quarterly to semi-annually. The potential cost savings are negligible and benefit corporations, not investors.

Lynne Hook — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynne Hook Affiliation: Jun. 09, 2026 There is no justification for this rule change. We investors need the quarterly report to make adjustments to our portfolios. Less information for the investor is never a good thing.

Lynne Hook

Sent from my iPhone

Lynne Metzger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Lynne Metzger Affiliation: Jun. 09, 2026 Hard to know who is taking our money while promising earning us money. Trump and the kalshi poli betting groups with insider trading. Trumps
Market manipulation. If you reined in trumps huge cash pipelines maybe lessen suspicion of corporations.

Sent from my iPhone

Lynnette Davis None — Jun 9, 2026
Subject: File No. S7-2026-15 From: Lynnette Davis Just leave things alone. Americans are getting the shaft enough. Stop already!

Lynnsey Nicole — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Lynnsey Nicole Affiliation: Jun. 09, 2026 Dear SEC,

I am writing to express my strong opposition to the current proposal File No. S7-2026-15.

I am deeply concerned by reports that this plan could result in a one-third loss of my savings. For those of us who are retired or nearing retirement, these funds represent our primary financial security and the ability to live with dignity.

Furthermore, I am dissatisfied with the lack of transparency regarding this initiative. Semi-annual reporting is insufficient; I require more frequent and detailed updates to properly monitor my investments.

Thank you for your time and consideration.

Sincerely,

Lynnsey Patterson
Educator
Wyoming

M D — Jun 9, 2026
Subject: S7-2026-15 Comment From: M D Affiliation: Jun. 09, 2026 We worked hard and long to have something to live on these days, and want to be able to pivot with our portfolio strategy. This is akin to another form of money laundering. MAINTAIN THE QUARTERLY SEC REPORTING!!

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Sent with mail.com Mail app

M Spence — Jun 9, 2026
Subject: Comment on S7-2026-15 From: M Spence Affiliation: Jun. 09, 2026 This benefits the commission, not the investor . Seems that the contract between commission and investor would eliminate this loss .

Yahoo Mail: Search, Organize, Conquer

M. Halliday — Jun 9, 2026
Subject: S7-2026-15 Comment From: M. Halliday Affiliation: Jun. 09, 2026 Gentlemen ,

I read and assess quarterly reports for all of my investments.

Quarterly reports give a “heads up” to trends within each company I’m invested in.

Every six months is not sufficient for an information trend. My money is too important to suffer a six-month lag in information.

Please do not lengthen the quarterly reports into six month reports.

Thank you.
M. Halliday

Get Outlook for iOS

Maggie Dickison — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maggie Dickison Affiliation: Jun. 09, 2026 Another way for big companies to hide behind illegal rules. Please don't let this happen. We have been hoodwinked before and we will be hoodwinged again if we let this go forward thank you

Maggie

Maggie Hagen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maggie Hagen Affiliation: Jun. 09, 2026 It only makes sense for the richest of the rich. For manufacturing companies, retail etc it's not helpful. DO NOT DO THIS!!!

Mags AD — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mags AD Affiliation: Jun. 09, 2026 Greetings,

This is a concern for me as I rely on quarterly information to make decisions. Also, the longer gaps can create an unfair advantage for corporate insiders and "optional" will not remedy the problem because companies that opt in are often the ones whose investors most need frequent updates! The proposed savings to companies are not worth the cost to me. Thank you for your consideration.

Margaret D.
Insurance Account Executive

Maranda Jackson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maranda Jackson Affiliation: Jun. 09, 2026 If im constantly being ignored and dismissed and blocked from every whichway and to add no body comes direct cant get it done 😤 😡..

Marc Devin — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Marc Devin Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Don't make it easier for companies to manipulate the public

Marc Schnapp — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marc Schnapp Affiliation: Jun. 09, 2026 It's hard enough to keep tabs on corporate operations. As a retire, I depend on reliable and timely information. With technology companies becoming an ever larger portion of the economy, developments happen faster than ever. Six months is too large a gap.

Marc Smason — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marc Smason Affiliation: Jun. 09, 2026 Investors need their quarterly reports!

Marc Whittemore — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marc Whittemore Affiliation: Jun. 09, 2026 H*ll no on S7-2026-15. SEC knows its corrupt. Why are we even here?

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marceen Bloom — Jun 9, 2026
Subject: S7-2026-15 Comment From: marceen Bloom Affiliation: Jun. 09, 2026 No reason to change anything.....important.
Please don't mess with our economy to please the trump money machine....

Marcia Brown — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcia Brown Affiliation: Jun. 09, 2026 Do not extend financial reporting to twice a year. Please keep the present policy of companies reporting every 3 months

Sent from my iPhone

Marcia Conrades — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcia Conrades Affiliation: Jun. 09, 2026 My husband and I are retired; we depend on our Investments for much of our income. We want companies to keep reporting every quarter! Six months is too long; a lot can go wrong in six months and companies can hide bad news before investors can do anything about it.
Do not change the rules, SEC.
John and Marcia Conrades

Sent from my iPhone

Marcia Douglas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcia Douglas Affiliation: Jun. 09, 2026 If 3 months is working, leave it be. Changing it to a longer time suggests the need for some to have time to 'cook the books.'

Marcia Foosaner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcia Foosaner Affiliation: Jun. 09, 2026 I base all my investing and finances on a quarterly report. I look forward to them. Another government take down of another institution. I’m sick of it.

Sent from my iPhone

Marcia Haskin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcia Haskin Affiliation: Jun. 09, 2026 A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.

Marcia Haskin
Investor

Marcia Spear — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Marcia Spear Affiliation: Jun. 09, 2026 We do not need retro rules so companies can take advantage of investors and consumers. My name is Marcia Spear and I am a retired teacher and church musician. I don’t have a fancy portfolio, just a small one that can’t take any more hits.

Marcie Miner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcie Miner Affiliation: Jun. 09, 2026 This should matter to everyone. Reporting helps is all. Please keep regulations in place. Marcie Miner Managing member

Yahoo Mail: Search, Organize, Conquer

Marcie Norton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marcie Norton Affiliation: Jun. 09, 2026 Hello
My name is Marcie Rex Norton. I am a public school teacher & at a point in my life where what happens to my retirement account really matters for my future well being. Quarterly reports are important to make that possible. Keep the reporting window as it is - every 3 months. I don't trust companies without such accountability.

Marcie Rex Norton
Teacher, Tennessee

Margaret St. John — Jun 9, 2026
Subject: S7-2026-15 Comment From: Margaret St. John Affiliation: Jun. 09, 2026 It is essential to track things quarterly. Changing it would help add ways to commit fraud more easily. We need transparency in business records.

Thanks
Margaret St. John

Sent from my iPhone. Please forgive any mis-spellings or improper auto-corrects.

Margaret Gerberding — Jun 9, 2026
Subject: S7-2026-15 Comment From: Margaret Gerberding Affiliation: Jun. 09, 2026 Margaret Gerberding, Library Assistant. Secrets equals dishonesty. If you have to hide you are doing something wrong.

Margaret Goldsberry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Margaret Goldsberry Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 53 years. I very much appreciate, depend on and value the quarterly reports of the companies that comprise my IRA stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Margaret Jurgensen — Jun 9, 2026
Subject: Rule change regarding corporate financial reporting From: Margaret Jurgensen Affiliation: Jun. 09, 2026 My name is Margaret A Jurgensen and was recently informed of a proposed rule change related to corporate financial reporting requirements from quarterly to every six months. This change is not acceptable and I oppose this change. I need that information quarterly to protect my financial interests as a retiree. Withdraw the proposed change that is simply another step to prevent the transparency needed by the small invester.

Maria Ayers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maria Ayers Affiliation: Jun. 09, 2026 This is not acceptable, stop changing your rules! We need this information to invest safely! You are suppose to be independent from corporate influence!

Sent from my iPhone

Maria Colon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maria Colon Affiliation: Jun. 09, 2026 Stop f#$%ing with our retirement funds and keep our quarterly report!! I worked for over 30 years to save for my future!

Sent from my Galaxy

Maria Thomas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maria Thomas Affiliation: Jun. 09, 2026 U

Mariane Herndon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mariane Herndon Affiliation: Jun. 09, 2026 Mariane Herndon Retired Quit trying to diminish my income! Still need to pay mortgage, maintenance, taxes, etc, all of which is increasing. Hard to keep up when income is dropping. If inside traders can access the information quarterly, it should be available to ALL traders.

Marianne Farley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marianne Farley Affiliation: Jun. 09, 2026 This new rule should be totally illegal, no group should be able to hide their books. My name is Marianne Farley. Stop the wealthy from stealing from the rest of us!

Sent from my iPhone

Marie Renaud — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marie Renaud Affiliation: Jun. 09, 2026 continue quarterly reporting. six months is too long.

Sent from my iPhone

Marie St. John — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marie St. John Affiliation: Jun. 09, 2026 As a shareholder I want to know how well companies in which I have investments are using their resources. Lengthening the reporting interval is not in the best interest of investors, private or institutional. I am retired and don't have the long recovery window that younger investors might have. Marie St John

Yahoo Mail: Search, Organize, Conquer

Marie Strahan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marie Strahan Affiliation: Jun. 09, 2026 Marie Strahan, Retiree. Comment: I am a middle income, retired, single senior and I depend on quarterly financial information to make large repair and purchase decisions for me and my family. I know increasing the gap in reporting will provide unfair advantage for corporate insiders and I am sick to death of always giving Corporate America more power over our lives. Isn't it time we protected the individual against corporate interests? Please do not extend the reporting period, do not enact these new proposed rules.

Marie Strahan,
Lawrence, KS

Mariel Q Davis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mariel Q Davis Affiliation: Jun. 09, 2026 My name is Mariel Davis. I'm a retired public school teacher. I believe that the public must be kept current on the economic state of affairs of publicly traded companies, especially during unsettled times. I have no doubt that those companies would be willing to take risks that regular public scrutiny would forestall, if they could keep that behavior hidden for 6 months. This is completely unfair to shareholders, particularly those in a 401 (k) or 403 (b). PLEASE don't remove this safeguard.

Marilyn Borchardt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marilyn Borchardt Affiliation: Jun. 09, 2026 We need these quarterly reports.

Sent from my iPhone

Marina Sonder — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marina Sonder Affiliation: Jun. 09, 2026 Maria Sonder, CFO. Keep the Quarterly Reports, six months is too long. We need to keep an eye on our investments performance to make educated decisions on potential losses.

Sent from my iPhone

Marina Doerfer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marina Doerfer Affiliation: Jun. 09, 2026 No. This new rule goes against transparency! People need to know what's going on w their investments more frequently as negative changes can occur and may require action sooner than 6 months!

Marisa Munoz-Vourakis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Marisa Munoz-Vourakis Affiliation: Jun. 09, 2026 Marisa Munoz/Retired/Raleigh, NC - Do not eliminate quarterly reporting of financial data by companies. This lack of transparency will only hurt investors' portfolios like me. We Do Not Need to Go Backwards to the 1950s. This is an outlandish idea and Should Not Be Passed.

Marisa Munoz
MsMet22@yahoo.com

Mark Henry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Henry Affiliation: Jun. 09, 2026 Who does cutting reporting requirements help? Smells like corruption.

Mark Henry retired. and tired of the grift.

Mark Miscowitz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Miscowitz Affiliation: Jun. 09, 2026 I’m an investor and I want quarterly reports to continue so I can see what companies I invest in are doing .
Mark miscowitz

Sent from my iPhone

Mark Ames — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Ames Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission.

My name is Mark Ames, and I'm an Operations Manager for a large plumbing company, and we have been using quarterly numbers effectively to adjust our business since forever.

I can't even IMAGINE why a publicly traded company would not want to publish to it's stockholders the health or risks from the previous and upcoming quarters to allow transparency for planning and adjustments.

Making this change is absolute insanity that will discourage investment and create distrust in US companies and markets. Do not make this change.

Regards,

Mark Ames

Mark Onstad — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Mark Onstad Affiliation: Jun. 09, 2026 Let's stay with mandated quarterly reporting for transparency and to prevent insiders from gaining additional advantage over ordinary people. Mark Onstad, retired small business owner in San Diego, CA, who depends on stock performance to maintain my retirement income.

Sent with Proton Mail secure email.

Mark Renton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Renton Affiliation: Jun. 09, 2026 ***ENOUGH with this let-the-millionaires-and-billionairs run roughshod over everyone else BS***!!

--- Mark Renton

Mark Sandy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Sandy Affiliation: Jun. 09, 2026 If it works, and it does, do NOT change it.

Mark Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Smith Affiliation: Jun. 09, 2026 Quarterly reports keep Wall Street transparent and more honest. There's absolutely nothing to be gained by changing it, and much to be lost.

Mark Zellers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mark Zellers Affiliation: Jun. 09, 2026 You do this and many of us will put pressure on our companies to look at greater foreign investments for our 401k. Withdrawing our investment in America companies!

Yahoo Mail: Search, Organize, Conquer

Marlene Alva — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marlene Alva Affiliation: Jun. 09, 2026 Stop you F bull shit!! We are sick and tired of of the wonton dis regard for Americans and the highway robbery and criminality!!
Impeachment is not a question, it is a fact article 2 Section 4 immediately!!SAVE US and AMERICA!

Sent from my iPhone

Marlene Blossom — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marlene Blossom Affiliation: Jun. 09, 2026 Marlene Blossom..

salon owner..I vote No. There is already to much political fraud and corporate scandal. It needs to stop. Why open more cracks for them.

Marry Ann DeHart — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marry Ann DeHart Affiliation: Jun. 9, 2026 Keep the financial reports every 3 mos!

Marsha Cardinal — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marsha Cardinal Affiliation: Jun. 09, 2026 Quarterly, yes please

Sent from my iPhone

Marsha Frederick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marsha Frederick Affiliation: Jun. 09, 2026 Keep the reporting quarterly. Simple as that.

Marsha Liebl — Jun 9, 2026
Subject: S7-2026-15 Comment From: Marsha Liebl Affiliation: Jun. 09, 2026 I prefer quarterly reports. I would like to know why there's a push to change a system that works just fine. Who benefits from withholding this financial information? It isn't the average
person!

Yahoo Mail: Search, Organize, Conquer

Marshall Blumenthal — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Marshall Blumenthal Affiliation: Jun. 09, 2026 I rely on quarterly reporting to keep portfolio stable and earning income I need to live.

Martha Klems — Jun 9, 2026
Subject: S7-2026-15 Comment From: Martha Klems Affiliation: Jun. 09, 2026 Continue QUARTERLY reports. Many of us use the info in them to guide our decisions about our retirement accounts. We depend on our government for timely, unbiased data.

Martha Klems
Retired Computer Science Professor
Macomb IL

Sent from my iPad

Martie Abeles — Jun 9, 2026
Subject: S7-2026-15 Comment From: Martie Abeles Affiliation: Jun. 09, 2026 What the hell are you folks doing there? Stop hiding the truth and do not allow this not to happen. Martha Abeles citizen with concerns for our country. I am 76 years old and this will add to the demise of democracy as I was taught and have read in the Constitution.
Do your job honestly.

Martie

Mary Cadigan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Cadigan Affiliation: Jun. 09, 2026 My name is Mary and I plan to retire in 3 years so I need to see quarterly statements so I can ensure I'm financially prepared.

Mary Cadigan

Mary Sweet — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Sweet Affiliation: Jun. 09, 2026 Mary Sweet,Legal Admin

Retention of quarterly statements is crucial to keeping investors informed and limits fraud with accountability and regulation on a more frequent basis.

Sent from Mary's iPhone

Mary Clark — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Clark Affiliation: Jun. 09, 2026 Don’t be daft. More information is beneficial. Do not change to half-year reporting.

Sent from my iPhone

Mary Pitts — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Pitts Affiliation: Jun. 09, 2026 Please do not change the quarterly's reporting. It is the right and fair thing to do. We need more transparency not less. Can we please do things that are in favor of the average people?
Thank you,
Mary Pitts Registered Nurse

Sent from my iPhone

Mary Ann Quinn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Ann Quinn Affiliation: Jun. 09, 2026 Mary Ann Quinn, retired teacher. Reports need to be quarterly so people can make wise decisions based on transparency.

Mary Brunski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Brunski Affiliation: Jun. 09, 2026 As a former financial advisor, the quarterly reporting needs to stay in place. Average folks have no clue and to further hold off news is unconscionable. Please consider people over companies!

Mary Brunski, BFA™
Sent from my iPhone

Mary Curry — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Curry Affiliation: Jun. 09, 2026 Quarterly reports are wanted and needed ! Keep reports asis ..

Sent from my iPad

Mary DeNoyer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary DeNoyer Affiliation: Jun. 09, 2026 As a small investor depending on being able to manage my investments the quarterly reports are a necessity. They need to stay in place. Mary DeNoyer, investor

Mary DeNoyer

Mary Feldmeir — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Feldmeir Affiliation: Jun. 09, 2026 When the playing field is rigged and uneven, it only adds an additional notch against any society. At some point, the

majority of people will have nothing to lose… this does not end well .

Sent from my iPhone

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mary haley — Jun 9, 2026
Subject: S7-2026-15 Comment From: mary haley Affiliation: Jun. 09, 2026 Keep quaterly

Sent from my iPhone

Mary Helsaple — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Helsaple Affiliation: Jun. 09, 2026 Retired Private owner/ executive of international small business. Doing due diligent on the status of our company was essential to our profits and success. Diminishing quarterly reporting will severely impact us to navigate our collateral and investments. Do not mess with the guide rules of our limited business opportunities.

M. Helsaple
Manitou Springs, Colorado

Mary Jardon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Jardon Affiliation: Jun. 09, 2026 I'm a retired 75 year old and I want to be able to see clearly what is happening to my retirement account. Quarterly meets my needs and the atmosphere of trust in this country can only be improved by open sharing of information!

Sent from my iPhone

Mary Kelly Bowling — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Kelly Bowling Affiliation: Jun. 09, 2026 Quarterly reports, not semi-annual!! I need to have this information!

Sent from my iPhone

Mary Powers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Powers Affiliation: Jun. 09, 2026 Stop feeding the gaping hole of greed. I'm not ever going to make millions on my 401k. So let me have the information I need to barely scrape by if I can ever retire. Give us our quarterly statements!

Mary Powers
Medical authorizations specialist

Mary R Pirrello — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary R Pirrello Affiliation: Jun. 09, 2026 Mary Pirrello retired.

I have benefitted from the quarterly reporting. Makes no sense to stop doing this. Investors rely on it for decision making. Continue to require quarterly filing.

Mary Pirrello

Trying to leave the place a little better than I found it!

Mary Rumsey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Rumsey Affiliation: Jun. 09, 2026 I object to this proposal as I believe more frequent filings increase transparency and decrease opportunities for corporate misconduct. I don't want my small investments to be placed at risk for lack of information. I am retired and that money is important to me.

Mary Rumsey

Mary Simek — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Simek Affiliation: Jun. 09, 2026 I have received quarterly reports from my investment company for over 10 years. I want quarterly reports to continue.

Sent from my iPad

Mary Stewart — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Stewart Affiliation: Jun. 09, 2026 I don’t support this proposal because locking audits into a rigid quarterly schedule could reduce flexibility and slow down necessary financial oversight. It feels more like a political tactic than a practical improvement, so I’d rather keep audit timing adaptable to real needs.

Sent from my iPhone

Mary Tanamachi — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Tanamachi Affiliation: Jun. 09, 2026 Mary Tanamachi, retired. My only income is Social Security and from my 401K investments. We deserve as much information as possible, not less, to make informed decisions.

Sent from my iPhone

Mary Tulenko — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mary Tulenko Affiliation: Jun. 9, 2026 Quarterly reporting is the only acceptable process to track any company's financial information. Semi-annual reporting makes it too difficult to follow any issues. Keep the quarterly reporting standard that has been in place for decades.

Maryann G — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maryann G Affiliation: Jun. 09, 2026 As an investor in the stock
market I support the requirement for quarterly reporting and am against reducing the frequency of reporting. i believe this is critical information for investors for
good decision making to protect
our investments

Maryann

MaryEllen Mayes — Jun 9, 2026
Subject: S7-2026-15 Comment From: MaryEllen Mayes Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Matt Bloodworth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Matt Bloodworth Affiliation: Jun. 09, 2026 Absolutely should require quarterly reporting.
Matthew B.
President

Sent from my iPhone

Matthew Bloodworth
Southern Industrial Linings, Inc

Matt DePersis — Jun 9, 2026

Subject: My view on Rule S7-2026-15 From: Matt DePersis Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission: I still want access to quarterly results so I can make better decisions about my personal investments. Why should only large firms get knowledge?

Matt Gullatta — Jun 9, 2026
Subject: S7-2026-15 Comment From: Matt Gullatta Affiliation: Jun. 09, 2026 Removing a quarterly reporting period would eliminate trust in the US market, the SEC, and investing in our country. You'd be handing business to Chinese markets and smaller economies to eclipse America ad the economic leaders in the world. Quarterly reporting inour age of technology is a minimum, and faster means of promoting transparency and confidence in the American economy should be priority #1.

MATT KLIPPER — Jun 9, 2026
Subject: Comment on S7-2026-15 From: MATT KLIPPER Affiliation: Jun. 09, 2026 I like getting the figures quarterly, and I hope that stays.

Matt Ulwelling — Jun 9, 2026
Subject: S7-2026-15 Comment From: Matt Ulwelling Affiliation: Jun. 09, 2026 I have family members whole livelihoods that depend on accurate quarterly reporting.
This is clearly a cash grab, it offers no positives or even neutral positions from the people you are tasked with protecting.
Matt Ulwelling

Matthew Korpela — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Matthew Korpela Affiliation: Jun. 09, 2026 Matt Korpela, Engineer, Northern Illinois. As part owner of every company I invest with I would like reports for transparency and so I am informed on what and where my money is. This reminds me of the old adage "dont fix something if it isnt broken". In any system less transparency opens the door for fraud and shady business. Right now investors in the market are already being taxed out of the market, why put there investment at risk?

Matthew Saville - Photographer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Matthew Saville - Photographer Affiliation: Jun. 09, 2026 How dare you think we would fall for this grift! No, absolutely not.

Take care,
=Matt=

Matthew Wilson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Matthew Wilson Affiliation: Jun. 09, 2026 It's absolutely insane to think that doing things in the dark is an ethical or good idea. We need MORE accountability and transparency, not LESS. This just gives crooks even more opportunities to commit fraud with impunity.

Sent from my iPad

Maureen Burns — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maureen Burns Affiliation: Jun. 09, 2026 for those of us that are retired it is necessary to be able to keep track of our investments on a consistent basis. Only having access to these statements twice a year does not serve the interest of the public.

Sent from my iPhone

Maureen Higgins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Maureen Higgins Affiliation: Jun. 09, 2026 Keep the reports quarterly. I use these to plan my investments. Semi-annually is to long a period to be in the dark re what is going on.

Maureen Higgins

Sent from my iPad

Maureen Sheeran — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Maureen Sheeran Affiliation: Jun. 09, 2026 Hi! My name is Maureen Sheeran, and I live in Atlanta, Georgia. While I am fortunate to make a good living, I am not independently wealthy and will rely on my Roth IRA and 401(k) to fund my retirement. Please do not relax reporting standards for public companies.

We saw from 1955-1970 that less transparency came with lower returns and lower valuations. For an ordinary investor like me, a return to those days could mean losing a third, or even half, of my life savings.

Please protect ordinary investors by maintaining the current reporting standards. Thank you!

Maureen Sheeran

Max Liu — Jun 9, 2026
Subject: S7-2026-15 Comment From: Max Liu Affiliation: Jun. 09, 2026 I do not want to disclose my personal information, but I will say this. Even with quarterly reporting, as an investor, I already feel uncomfortable with being kept in the dark for three solid months, plenty of time for company-wide

fraud to occur, unless the management for the firms that I invest in are generous enough to provide information before they have to. And even then, little of the information is substantive data. If I have to stay in the dark for 6 months, giving fraudsters twice as much time to act, cover up, disguise, explain away, etc., I would hesitate to invest in all but the most reliable, spotless companies with records of perfect, total, absolute honesty and moral standards - which are few in number, if any, rarely worth investing in due to their expense relative to their earnings, and would severely limit my options for investment. If the SEC is interested in keeping the securities market healthy, strong, active, and capable of catching fraud and maintaining investor trust, keep the Quarterly Reports.

Meg Erickson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Meg Erickson Affiliation: Jun. 09, 2026 Do not change from quarterly reporting. Business moves quickly. I like to regularly know how my investment is doing. I certainly don't want companies to have a longer time to make and hide poor decisions and to line the CEO's pockets. I rely on my investments for income now.
Mary Erickson, retiree.

Sent from my iPad

Meg Erickson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Meg Erickson Affiliation: Jun. 09, 2026 Do not change from quarterly reporting. Business moves quickly. I like to regularly know how my investment is doing. I certainly don't want companies to have a longer time to make poor decisions and to line the CEO's pockets without making it known. I rely on my investments for income now.
Mary Erickson, retiree.

Sent from my iPad

Meg Nelson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Meg Nelson Affiliation: Jun. 09, 2026 Quit screwing working class!!!!!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Melaina Balbo — Jun 9, 2026
Subject: Submit Comments on S7-2026-15 From: Melaina Balbo Affiliation: Jun. 09, 2026 The SEC was established to PROTECT INVESTORS. Allowing companies to effectively HIDE their financial statements for 6 MONTHS, does exactly THE OPPOSITE.

Inside actors would be able to protect themselves and bail out when things go bad, but average investors would remain IN THE DARK. You would, in effect, creating a 6 month insider trading window.

Let me repeat your obligation is to THE INVESTORS. The Commission's purpose is to ensure that publicly traded companies provide TRANSPARENCY. Changing the reporting from 3 months to 6 months IN NO WAY contributes to transparency. On the contrary, it creates obfuscation.

KEEP REPORTING QUARTERLY and UPHOLD YOUR OBLIGATION TO INVESTORS.

Melaina Balbo

Melaina Balbo — Jun 9, 2026
Subject: Submit Comments on S7-2026-15 From: Melaina Balbo Affiliation: Jun. 09, 2026 The SEC was established to PROTECT INVESTORS. Allowing companies to effectively HIDE their financial statements for 6 MONTHS, does exactly THE OPPOSITE.

Inside actors would be able to protect themselves and bail out when things go bad, but average investors would remain IN THE DARK. You would, in effect, creating a 6 month insider trading window.

Let me repeat your obligation is to THE INVESTORS. The Commission's purpose is to ensure that publicly traded companies provide TRANSPARENCY. Changing the reporting from 3 months to 6 months IN NO WAY contributes to transparency. On the contrary, it creates obfuscation.

KEEP REPORTING QUARTERLY and UPHOLD YOUR OBLIGATION TO INVESTORS.

Melaina Balbo
917-374-2333

Melanie Hauf — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melanie Hauf Affiliation: Jun. 09, 2026 No changes! People deserve information about their investments.

Melanie Moore — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melanie Moore Affiliation: Jun. 09, 2026 We need more information not less. Im a retired veterinarian and worked very hard for every penny I saved. I dont

want everything to fall apart economically just due to lack of oversight. WAKE UP! AMERICANS ARE TIRED OF FEELING RIPPED OFF BY DEPLETED GOVERNMENT.

Melissa Hapke — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melissa Hapke Affiliation: Jun. 09, 2026 Are you kidding me? The tax loopholes aren't enough???!!! Melissa Hapke, retired

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Melissa Hufford — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Melissa Hufford Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission: we need more accountability not less!Stop allowing criminals to make the rules.

Melissa Smith — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Melissa Smith Affiliation: Jun. 09, 2026 Aloha- I am Melissa Smith, retired RN and I've worked Dan hard all my life to have a reasonable retirement. ANYTHING that interferes with my rightful acquirement of interest, dividends or other benefits is totally unacceptable and should continue to be illegal. Just how greedy can this world get?

Melody Grigar — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melody Grigar Affiliation: Jun. 09, 2026 My husband and I are retired. The majority of our life savings is invested in the stock market. I monitor market performance as well as data and performance reports on specific companies regularly. I request that the SEC continue with quarterly reporting requirements. The information is available and being reviewed by company insiders on a monthly and quarterly basis. Stockholders deserve access to that valuable information. Thank you. Melody Grigar

Sent from my iPhone

Melody Rosser — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melody Rosser Affiliation: Jun. 09, 2026 Melody, project manager and portfolio owner. It is imperative that reporting remain quarterly for transparency to investors.

Thank you,
Melody

Melody White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Melody White Affiliation: Jun. 09, 2026 I can't believe you are even considering this. We are literally out here investing our life savings and now you want companies to be able to cook the books for 6 months before the stockholders find out. The quarterly

earnings reports are literally the only thing we have to make our choices on what we invest our money in.Billionaires who are buying whole companies can get all the info they need, but those of us who are buying stocks rely on the earnings reports to choose where we put our money. Do not change them to every six months.

Melody White

Sent from my iPad

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mgimel — Jun 9, 2026
Subject: Comment on S7-2026-15 From: mgimel Affiliation: Jun. 09, 2026 I am a small investor. Reporting quarterly is the best way to see what's going on with companies. I need my investments to live on in retirement. Please don't change the reporting!

Sent from my Galaxy

Michael Ott — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Ott Affiliation: Jun. 09, 2026 An old saying, "If it isn't broke, don't fix it". As an American and as an investor it's always been bad to roll back regulations that took years to implement. Those regulations were created across party lines and they are always meant to even the playing field. That is what makes America great. Don't experiment with what works. If you want companies to look long term - then get rid of the idea that CEO's have an obligation to only their shareholders. They have obligations to their employees and to the country as well; and if you think otherwise, then you are becoming a communist or fascist country like China and Russia. Both state-run economies. There is a reason this SEC proposal doesn't provide data on cost savings - because this proposal is based on political pressure. Vote to maintain the status quo.

Sincerely,
Michael Ott
Lake Havasu City, Arizona

Michael Phillips — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Phillips Affiliation: Jun. 09, 2026 Theres FAR TOO MUCH fraud and bookcooking already! To allow them to perpetrate it in the shadows is CRIMINAL NEGLIGENCE on the part of the SEC & counter to your reason to exist!

Michael Phillips
Weatherford, TX

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michael dally — Jun 9, 2026
Subject: S7-2026-15 Comment From: michael dally Affiliation: Jun. 09, 2026 The longer I think about this proposed SEC rule change, the angrier I get! The SEC is supposed to protect investors....not make life easier or more minimally profitable for corporations. This proposed rule change allows for corporate fraud on small investors and is a dereliction of SEC responsibility.
Michael Dally
Appleton, WI
(Retired)

Sent from my Galaxy

Michael Mix — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Mix Affiliation: Jun. 09, 2026 The public needs full disclosure, semiannually is not enough. We do not need to return to a system which was abused and disfunctional. Stop sending this country backwards.

Sent from my iPhone

Michael Bezold — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Michael Bezold Affiliation: Jun. 09, 2026 keep companies honest by reporting quarterly .investing is hard enough without reducing earnings requirements , conference calls and other reporting. this would hinder all forms of investment but particularly retail investors who are already disadvantaged.

Michael Cole — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Cole Affiliation: Jun. 09, 2026 Quarterly reporting is essential for common investors . Only insiders would benefit from less transparency. Keep quarterly requirements.

Michael Corleone — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Michael Corleone Affiliation: Jun. 09, 2026 Peter J Cresci’s,

Lawyer, Newark, NJ. This proposed SEC would be a detriment to investors- less info- less disclosure- less compliance. We cannot go back to the 1955-1970 era.

Michael Cox — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Cox Affiliation: Jun. 09, 2026 I demand accountability of my investments in a timely manner.

Bi-annually is far too infrequent a reporting period to make informed decisions.

I am a common man, not a high stakes investor. Quarterly reports are infrequent enough.

Making the interval any longer disadvantages the small investor.

Please do not allow this change.

IF: Presence ≠ IMPACT,
THEN: ABSENCE ≠ Difference

Michael Holmes — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Michael Holmes Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission: we do not need or want a further errosion of compliance. The SEC's mission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation. It ensures that public companies tell the truth about their businesses and that market professionals treat investors honestly. Rule S7-2026-15 would be counter to that mission of protecting investors and ensuring public companies are telling the truth about their business with the upmost transparency. This opens the door to fraud which erodes capital formation and destroys markets. Vote down this proposal!

Michael Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Jones Affiliation: Jun. 09, 2026 At a time when trust in large corporations and the oversight of them is at an all time low this change would only further the problem. Everyday Americans rely on on quarterly reports for own
investments and insights into the health of companies. Even has an electrician I read quarterly reports of my employer to understand the reality of the business and the market. Companies are already tracking this information so changing to 6 months only helps
them hide problems. The SEC is here to protect consumers not further shift the balance of power towards business.

Yahoo Mail: Search, Organize, Conquer

Michael O'Byrne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael O'Byrne Affiliation: Jun. 09, 2026 Like all investments, I check reports quarterly. Those reports help drive my decisions concerning not only my investments but also politival opinions that relate to conservation, natural resources, and the economy. By changing to semi- annual reporting, I will remove funds from companies that may be worth while but I can't get accurate, timely informaiton from. Tie the hands of investors, and you will tie the hands of the companies and the economy.

Michael Strassman — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Michael Strassman Affiliation: Jun. 09, 2026 This has been tried and failed in the past. Transparency is good for investors, better for the long-term health of companies (by forcing them to operate above board, despite the overly short term focus). Do not destroy shareholder value and the life savings of millions of Americans with this bad idea.

Michael Thomas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michael Thomas Affiliation: Jun. 09, 2026 I believe quarterly reporting needs to be done so all investors are informed, I believe this wouldn't even be thought about if the rule didn't change about day trading

Yahoo Mail: Search, Organize, Conquer

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michaeldally — Jun 9, 2026
Subject: S7-2026-15 Comment From: michaeldally Affiliation: Jun. 09, 2026 Michael Dally (Retired) We demand that the SEC continue to require quarterly investment reports. Reducing the frequency of quarterly reports only serves to disadvantage small investors vis a vis powerful jnstitutional investors!

Sent from my Galaxy

Michal Osier — Jun 9, 2026
Subject: The SEC’s plan to halve its quarterly reports From: Michal Osier Affiliation: Jun. 09, 2026 I’m a retired community mental health professional, 72. Throughout my working life, I’ve saved and invested, with the goal of reaching this age without having to worry about having enough money for

what remains of my life - hopefully, many years yet, with my family, my volunteer work, and my friends.

From your website: "The Securities and Exchange Commission (SEC) oversees securities exchanges, securities brokers and dealers, investment advisors, and mutual funds in an effort to promote fair dealing, the disclosure of important market information, and to prevent fraud."

Any action that the SEC takes to limit access to information on fraudulent activity and the SEC's enforcement of fair rules in the stock and bond market jeopardizes my future - and that of all other older Americans who have worked, saved, and invested throughout their lives. Thank you. Sincerely, Michal Osier, MA

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Michele — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michele Affiliation: Jun. 09, 2026 Absolutely this should not be happening. Keep access to the market available and as it is!

Michele Berg — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Michele Berg Affiliation: Jun. 09, 2026 Hey, SEC, have you not heard of HISTORY? Semi-annual reporting has been done before, AND IT DIDN'T GO WELL. We already know that this is bad for the stock market and investors. I'm assuming, this only applies to US companies? So, wouldn't this push investors to put more money into FOREIGN companies, thereby removing investment in the USA economy? Doesn't sound very AMERICA FIRST, does it? Of course, the billionaires would still have access to the financial information of US companies anytime they wanted, so THEY wouldn't suffer, I'm sure. How about you make the RIGHT decision this time, learn from history, and stop screwing over the 99%?

Michele Berg
Oregon

Michelle Geil — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michelle Geil Affiliation: Jun. 09, 2026 Keep the people informed please! This is our money. Keep reporting current.

Yahoo Mail: Search, Organize, Conquer

Michelle Ryan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michelle Ryan Affiliation: Jun. 09, 2026 As a retiree, I can’t

afford to find out 6 months too late that a company is going downhill. With the current political climate and its effect on our daily lives, it’s important to keep my investments transparent and profitable.

Sent from my iPad

Michelle Gaffney — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michelle Gaffney Affiliation: Jun. 09, 2026 Michelle Gaffney, Managing Editor
I need to be able to see my account balances on a quarterly basis as I reach retirement age to help me keep track of my finances.

Michelle Makinson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michelle Makinson Affiliation: Jun. 09, 2026 Quarterly reports are essential! Otherwise I will invest in guns and bullets because chaos is coming given the government is gearing up to take the American people's money after blinding us! This is nothing but a MAGA scam.

Sincerely,

Michelle Makinson

"Great minds don't think alike." - Mullaly Hunt

Michelle York — Jun 9, 2026
Subject: S7-2026-15 Comment From: Michelle York Affiliation: Jun. 09, 2026 The American people should have all the information, not just a part of the information ! This administration believes that withholding information will allow them to get away with stealing from the American people ! This is why they are trying so hard to limit the press, ignore the facts and falsify the information we get. Nothing good will come from this !

Sent from my iPad

Mickey Gilsdorf — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mickey Gilsdorf Affiliation: Jun. 09, 2026 I appreciate quarterly reports. I am a senior citizen and I want to see all this. I expect transparency in all transactions. Mickey Gilsdorf, retired.

Mihaela Riposan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mihaela Riposan Affiliation: Jun. 09, 2026 This is outrageous. Keep the reports every quarter. At least. Actually, they should come more often than that.

Regards,
Mihaela Riposan

Mike Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Jones Affiliation: Jun. 09, 2026 Quarterly reporting is one of the few mechanisms that ensures all investors receive material financial information at roughly the same time. Reducing disclosures to every six months would create larger information gaps, increase the advantage of insiders and sophisticated market participants, and leave retail investors operating with less current information. Markets are most efficient when transparency is frequent and broadly available. The solution to regulatory burden is improving reporting processes, not reducing investor access to information.

Mike Jones

Mike Garris — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Garris Affiliation: Jun. 09, 2026 John M. Garris, retired. This plan is elitist at the expense of the average citizens. One more example of the great need for term limits and holding politicians and bureaucrats accountable for the ridiculously high bank accounts they have tied to insider trading and "donations".

Mike Garris

Mike Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Smith Affiliation: Jun. 09, 2026 The SEC needs to stop with this proposal. Inside trading in Congress and within the Trump administration is bad enough. People are losing faith in government and with this will lose faith in the stock market too. It's bad for the economy and only good for crooked investors and insiders. I am retired and all my assets outside my home are in the markets. If I have to I will switch to previous minerals.

Michael D Smith
Retired
Fenton, MI

Mike Waugh — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Waugh Affiliation: Jun. 09, 2026 Just more greasing the pockets of the financial sewer scum.

Sent from my iPad

Mike Akervik — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Akervik Affiliation: Jun. 09, 2026 As I approach retirement and have watched my 401K ride a rollercoaster of epic proportions, I believe that rolling back quarterly reports will make it even more difficult to make informed investment decisions. There needs to be some sort of accountability for companies using my money with some consistent line of sight.
Please let the current process stand for those of us that are counting on using our reportable investments to support our unknown SS payments.
Thank you,
Mike Akervik

Mike Mason — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Mason Affiliation: Jun. 09, 2026 Quit allowing corporate thieves to steal from hard working Americans.

Mike Rejmenczak — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Mike Rejmenczak Affiliation: Jun. 09, 2026 I am CW4 Mike Rejmenczak, a 24 year US Army Officer. I am heavily invested in the market for my families' retirement savings. A move like this would destroy my ability to provide the comfortable life my family has earned with our service to this great country. Letting big companies hide their financials from investors but 2x per year would reduce the amount of information investors have to make sound decisions. This also allows big corporations to hide issues better and allow the people responsible for devaluing a company to get out early while leaving the American public holding the bill. The requirement to report earnings only semi-annually has already been tried and has failed miserably. Those who refuse to learn from history, ARE DOOMED TO REPEAT IT! PLEASE do not repeat this failed time in American History.

Mike Schnieders — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Schnieders Affiliation: Jun. 09, 2026 Mike Schnieders, retired,
I do not like to change the reports to twice a year because I have investments that I would like to keep track of and make changes as I see fit. Doing it your way, I could lose hundreds, if not

thousands by going twice a year.
Thank you

Mike Sikora — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Sikora Affiliation: Jun. 09, 2026 I need to know how a company is doing every quarter! Why would I want to wait for that information. Do not change the system, it works fine as is!

Mike Whitney — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Whitney Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Mike Whitney

Mike Will — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mike Will Affiliation: Jun. 09, 2026 Less shells more game. Keep the Quarterly Reporting

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Millie Fryman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Millie Fryman Affiliation: Jun. 09, 2026 No no no no

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Mischa Gee — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mischa Gee Affiliation: Jun. 09, 2026 Quarterly reporting keeps companies financials clear and up to date. Six months is too long to suddenly find out the firm is insolvent or someone has been stealing profits.

Do not change what does not need changing.

Michele Gulino
Retired Workers Compensation High Value Claims Specialist

Mitchell Gorsha — Jun 9, 2026
Subject: S7-2026-15 Comment From: Mitchell Gorsha Affiliation: Jun. 09, 2026 M G

Everyone must be held to account.

<mpg />

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mk38134 — Jun 9, 2026
Subject: S7-2026-15 Comment From: mk38134 Affiliation: Jun. 09, 2026 Bad proposal. All investors need timely info.

Sent from my Galaxy

Mo Brann — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Mo Brann Affiliation: Jun. 09, 2026 Multitudes are already talking about not paying ANY taxes. Making us pay more will result in an uproar/non compliance.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Molly Faure — Jun 9, 2026
Subject: S7-2026-15 Comment From: Molly Faure Affiliation: Jun. 09, 2026 I object to removing quarterly reporting requirements. Time and time again it's been shown that deregulating companies and demanding less transparency leads to bad outcomes. There is no basis for removing quarterly reporting and last time this was done it was a disaster. Just don't do it!!!!!

Mary Hackett

Sent from my iPhone

Molly Wyrostek — Jun 9, 2026
Subject: S7-2026-15 Comment From: Molly Wyrostek Affiliation: Jun. 09, 2026 John Wyrostek, Retiree, Two Rivers, WI
This is a terrible idea and should not go forward. We as small investors and retirees demand 100% transparency.

Monique Robidoux — Jun 9, 2026
Subject: Rule S7-2026-15, From: Monique Robidoux Affiliation: Jun. 09, 2026 Monique Robidoux

Professional Artist

As a retired person Social Security and my 401K retirement income enable me to sustain a decent lifestyle. The quarterly window is essential for my retirement savings to grow. I strongly suggest keeping this quarterly window to sustain a livable lifestyle. Thank you.

Monique Robidoux
Monique Robidoux Art & Design
www.moniquerobidoux.com

Sent from my iPhone

Morayma Barron — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Morayma Barron Affiliation: Jun. 09, 2026 My name is Morayma and as an accountant this is opening a huge can of worms. This could lead to bad actors trying to conceal negative results and having the time to do so. Quarterly reporting keeps good financials. This would be a huge step back and damaging.

Thank you for your time.
Morayma Barron

Morgan Raymond — Jun 9, 2026
Subject: S7-2026-15 Comment From: Morgan Raymond Affiliation: Jun. 09, 2026 We need more transparency, not less.

Muchen Jacobs — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Muchen Jacobs Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
I trade individual stocks in both my standard brokerage account and Roth IRA.
Removing the quarterly reporting requirement will harm everyday small retail investors like myself saving for my retirement. The quarterly reports are the only things we have access to, while corrupt inside traders will now have an even larger trading window where they can leverage insider information and take advantage of the market.

I strongly would like the SEC to reconsider this decision, and keep the everyday individual investors safe in these unprecedented times.

Muhammad Rahman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Muhammad Rahman Affiliation: Jun. 09, 2026 Please leave it as quarterly! It is important that we must have clear idea about company performance sooner .
Thank you 🙏🏾

Sent from my iPhone

Myself — Jun 9, 2026
Subject: S7-2026-15 Comment From: Myself Affiliation: Jun. 09, 2026 Stop being pathetic. Quarterly reports only.

RPC

N Michael Thomas — Jun 9, 2026
Subject: S7-2026-15 Comment From: N Michael Thomas Affiliation: Jun. 09, 2026 Any reasonable business will review their progress statistics at least quarterly. Requiring the publicly held businesses to share the information with shareholders is not onerous nor is the cost significant since there are many other reasons to prepare the information regardless of the reporting duty.

Thanks,

N Michael Thomas
US Citizen
Stock Investor
Etc.

NAN KARL — Jun 9, 2026
Subject: S7-2026-15 Comment From: NAN KARL Affiliation: Jun. 09, 2026 I'm retired, partially living off investments. I count on quarterly reports to respond to the market. Moving them to every six months is a terrible idea that does not benefit smaller investors at all.

Sent from my iPad

Nancy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 09, 2026 Keep Quarterly! No 6 mos black out!

Yahoo Mail: Search, Organize, Conquer

Nancy Ries — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Nancy Ries Affiliation: Jun. 09, 2026 I am a retired person and a small but knowledgeable investor with my IRA. I am terrified about this potential change and it might cause me to move out of many stock market positions. I demand accountability, transparency, and up-to-the moment knowledge about my investments. Do NOT make this change, SEC, unless

you want many of us to withdraw from a market we no longer trust.

Nancy Ries, age 71
Hamilton, New York

Nancy Fattlar — Jun 9, 2026
Subject: Rule S7-2026-15 From: Nancy Fattlar Affiliation: Jun. 09, 2026 I do not support the rule change for companies to report semi-annual reporting, and want to keep it at quarterly reporting. We do carefully follow our investments, and six months is simply too long.

Please reconsider putting this into policy

Regards
Nancy Fattlar

Nancy Sitarz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nancy Sitarz Affiliation: Jun. 09, 2026 Please don't make it easier for companies to hide their failings. Quarterly reports are needed to keep companies accountable.

Best Regards,

Nancy Sitarz

Sent from my iPhone

Nancy Bowen — Jun 9, 2026
Subject: File No. S7-2026-15 From: Nancy Bowen Why don't we the people matter? Why is it always the companies and the billionaires who are profiting? Who were the small stones that made you what you are today? Nancy Bowen, retired and just getting by

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Nancy Lile — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nancy Lile Affiliation: Jun. 09, 2026 As retired teachers, our own money has been contributed towards our stock exchange investments. Quarterly statements should continue so that we may be kept current as to our investments' values. Thank you.
Nancy and Philip Lile

Nancy Parker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nancy Parker Affiliation: Jun. 09, 2026 To be a true market, customers [investors] must have accurate information to compare. Quarterly reports are the only

consistent source. Do not let companies hide bad results for a full half-year!
Nancy Parker, retired, investor.

Nancy Parker

Nancy Peterson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nancy Peterson Affiliation: Jun. 09, 2026 I am an investor and quarterly reporting is vital to know what's happening with the company. Six months is far too long. How often do you look at your accounts? In this day and age they could issue monthly reports. Upper management is getting the reports. Why keep investors in the dark? We need quarterly reporting.
Nancy Peterson Retiree

Nathan Grant — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Nathan Grant Affiliation: Jun. 09, 2026 My name is Nathan James Robert Grant. I am an HR analyst and former research director located in Maine.

Throughout my career I have invested through retirement accounts tied to US stocks and index funds. I hope to retire by the year 2045. The new SEC guidelines requiring companies to only report twice a year jeopardize my retirement portfolio and the portfolios of millions of hard-working Americans who are dependent upon accurate and timely corporate earnings reports in order to make informed decisions about where to invest their money.

In the United States, there is no longer a such thing as a pension benefit guarantee. We all must now save a large portion of our earnings in pre-tax or post-tax Roth funds that intimately connect us to the economic prosperity of these United States. We are all more reliant on the economic performance of our nation that ever before in history. That history shows what when companies do not need to report as often, such as in the mid 1950s, stocks suffer as a result. The Securities and Exchange Commission, as well as the nation, cannot afford such glaring blind spots in financial reporting and disclosures. That would be like playing Russian Roulette with the financial future of the nation.

I implore the SEC not to make what will be remembered as a colossal historical blunder if SEC adopts semi-annual reporting over the current quarterly reports. Millions of Americans are counting on the SEC to make the right call. Major financial heavyweights like Citadel, Fidelity, Two Sigma, and D.E. Shaw have already warned that weakening disclosure frequency damages market efficiency, creates asymmetrical market information that can harm firms unable to afford other methods of gathering these data, and could very seriously harm investors. A mix of quarterly and semi-annual reporting would also create an economic analysis nightmare with peer-to-peer and industry comparisons becoming unreliable for both firms and investors. The sacrifices are not nearly worth the savings in compliance costs.

Semi-annual reporting is a solution in search of a problem that doesn't exist. The result will be a longer dark widow for insider trading, more market inefficiencies, compromises to market liquidity, and an increase in fraud and errors at firms - putting the entire national economy at risk of failure. If the SEC takes the massive step backwards towards semi-annual reporting, then I will be taking my money out of the US markets and putting it in other stable markets with better transparency,

oversight, and accountability to the investors.

Wishing you wisdom,
- Nathan J.R. Grant

Nathan Landrum — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Nathan Landrum Affiliation: Jun. 09, 2026 My name is Nathan Landrum. I am an author and educator from Kentucky, reliant upon investments to help my small business progress. Accurate, consistant, and frequent information is absolutely essential. Quarterly reports are vital so that I can make informed investment decisions. It's incredibly wreckless, and a disservices to to people the SEC is supposed to serve to attempt to restrict information by lengthening the timeline between reports. It smack of 3rd world corruption and a failing economy. Please do the only responsible thing a functioning Economic Commision would do and maintain quarterly reports.
Thank you,
Nathan W Landrum

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ncgirlie_2000 — Jun 9, 2026
Subject: Comment on S7-2026-15 From: ncgirlie_2000 Affiliation: Jun. 09, 2026 Stop trying to find more ways to screw over, and steal from hard working americans who have been forced into investing in the market.

Sent from my Galaxy

Newton Whitman — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Newton Whitman Affiliation: Jun. 09, 2026 Lacking timely financial information, how am I as an average investor going to have any trust in the markets?

Twice a year is insufficient and will erode trust. It will bring about more large swings as bad news is delayed and compounds.

This change will encourage corruption and weaken not just our markets but our country as well.

Nick Pritchard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nick Pritchard Affiliation: Jun. 09, 2026 Nicholas Pritchard, Director of Compliance, we need more transparency, not less. There's too much corruption and too much hiding of taxes. And we need to have people reporting and making sure that they're following the law.

Get Outlook for iOS

Nicki — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nicki Affiliation: Jun. 09, 2026 Let's stick with quarterly reports—the frequency is designed to provide timely information for investors. While I understand that it's a burden for corporations, in the current administration, a reduction in reporting frequency just looks like another Trump crime syndicate grift. Probably because it is.

Sent from my iPhone

Nicole Geffre — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Nicole Geffre Affiliation: Jun. 09, 2026 Nicole C. Geffre
Attorney licensed in MN
It is my understanding the proposed change set forth in S7-2026-15 would require publically traded companies to report twice a year instead of quarterly.

Based on data, it appears this would have negative effects on the stock and bond markets. Given the high inflation and related economic struggles most American families are currently facing, harming one of the only strong parts of the economy will likely create irreparable financial harm to individuals and the American economy as a whole. My husband and I have many investments and a dramatic slow in the market would effect us and our children. If this would impact us, it would assuredly negatively impact not only middle American but also the wealthiest of Americans. It would also decrease tax revenues.

I see no reason to proceed with this change based upon my current understanding of the anticipated reprocussions and the limited time saved reducing the amount of fillings.

Sincerely,

Nicole C. Geffre

Nicole Hilfiker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nicole Hilfiker Affiliation: Jun. 09, 2026 In this day and age, there is no reason for less transparency. Quarterly reports are a minimum standard. If this goes through, it paves the way for further actions and less accountabilty. Let's NOT repeat Enron. Let's keep markets accountable and keep up investor trust.

Nicole Rapone — Jun 9, 2026
Subject: S7-2026-15 Comment From: Nicole Rapone Affiliation: Jun. 09, 2026 I am Nicole Rapone, government worker abbe I believe reporting should remain quarterly. I am concerned with the growing power of corporate America and this oversight is necessary to keep them responsive to their investors.

Sent from my iPhone

Niko Smrekar — Jun 9, 2026
Subject: S7-2026-15 Comment From: Niko Smrekar Affiliation: Jun. 09, 2026 This is ludicrous! How are regular investors supposed to know what is going on with companies? This is some trust-reducing idiocy.

Niko Smrekar

No Name — Jun 9, 2026
Subject: S7-2026-15 Comment From: No Name Affiliation: Jun. 09, 2026 Transparency!

NorahDavid Howland — Jun 9, 2026
Subject: S7-2026-15 Comment From: NorahDavid Howland Affiliation: Jun. 09, 2026 Being transparent is critical for investors. The SEC should block these rule changes from going forward. Reporting quarterly is required to keep companies honest.

Noreen Jediny — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Noreen Jediny Affiliation: Jun. 09, 2026 At this time of great volatility, this would be a very foolish mistake to only require reporting twice a year. Please leave the reporting recommendations that are in place today. Best regards, Noreen Jediny retired RN, BSN, RCIS.

Sent from my iPhone

Norm Burke — Jun 9, 2026
Subject: S7-2026-15 Comment From: Norm Burke Affiliation: Jun. 09, 2026 Norman Burke, Realtor Agent. Why, Why, WHY? does our Government continue to allow and HELP the Big Corporate

interests and the Billionaires get Richer and Richer at the expense of Americans as a whole? STOP the Government-assisted GREED!! WHY?

Norman R. Case — Jun 9, 2026
Subject: S7-2026-15 Comment From: Norman R. Case Affiliation: Jun. 09, 2026 To Whom It May Concern,

I am an dividend investor for over 20 years. This new regulation will stretch the interval for me being able to mitigate a dividend yield reduction to six months instead of the current three months. Good for business's but very bad for the investor. Another example of government helping big business and stepping on the individual in this country.

Norman R. Case, 20 Year Food Service Management, and another 20 years of Inventory Control Management - - Retired

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Olga Nix — Jun 9, 2026
Subject: S7-2026-15 Comment From: Olga Nix Affiliation: Jun. 09, 2026 To whom it may concern,

I am writing to advocate for the continuation of quarterly reporting. These reports are essential for preventing undetected fraud and ensuring that company financials remain transparent to the public.

As an individual investor, I rely on this information to make informed decisions regarding my retirement savings. Maintaining this level of transparency is crucial for protecting investors and the integrity of the market.

Sincerely,

Olga Nix

Olga Skorapa — Jun 9, 2026
Subject: S7-2026-15 Comment From: Olga Skorapa Affiliation: Jun. 09, 2026 Quarterly reporting is essential to keep corporations honest and protect consumers and business partners. Lowering standards is not in the public interest. This proposal is not the way forward for American corporations.

Olga Skorap, PhD

Pam Kriner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pam Kriner Affiliation: Jun. 09, 2026 We gotta keep it honest. This is the way.

Pam

Pam Lovall — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pam Lovall Affiliation: Jun. 09, 2026 Many of us feel a little shaky even being in the market right now. You want to hide for 6 mos. I can take my money out now.

Pam Lovall

Pamela Chewning Bravard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pamela Chewning Bravard Affiliation: Jun. 09, 2026 Pamela Chewning-Bravard
Administrative Assistant, Retired, Financial Crimes Enforcement Network.
I worked in the Federal Government for over thirty years. I helped research and create budgets and contributed to many quarterly and annual reports for our bureau and the agency.
Any federal bureau or agency that is funded by Americans' taxes should be held to the highest standards of oversight. Quarterly figures are how our various departments share information with our federal partners and the public, hopefully preventing surprising downturns or failures. Our primary directive to the public is to perform at the highest levels, so shortcutting the standard reporting methods is akin to lying to our colleagues and the American public.
SEC should have the staff expertise to continue releasing quarterly reporting. If they need help, a few divisions within the Treasury Department could certainly assist them.

Pamela Jackson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pamela Jackson Affiliation: Jun. 09, 2026 Everything about this administration is suspect. This just proves to me transparency is the last thing they are interested in providing to the American citizens.

Pamela M Harrison — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pamela M Harrison Affiliation: Jun. 09, 2026 Pamela M. Harrison, retired TTA, VZ. My retirement is already in jeopardy. It has been removed from the government protection under ERISA. These funds are offshored at great risk. We need to be vigilant. Six months to hide fraud is ridiculous. Companies need to report more frequently, not less.
Do not entertain this move.

Pamela Tomkinson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pamela Tomkinson Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 42 years. I very much appreciate and value the quarterly reports of the companies that comprise my retirement stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Pamela Tomkinson, retired C-level professional.

Pat Baker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pat Baker Affiliation: Jun. 09, 2026 Six months is too long. Way too many things can go bad, or extremely well in that length of time. Investors deserve access to timely information that impacts the value of the company. Please retain the current quarterly reporting.

Sent from my iPad

Pat Dvorak Taber — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pat Dvorak Taber Affiliation: Jun. 09, 2026 I and my spouse are actively involved in the stock market and we count on quarterly reports of the companies that comprise our retirement stock portfolios. We request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Please stop the steal of quarterly reports.

Pat Tyson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pat Tyson Affiliation: Jun. 09, 2026 More than ever we need to keep a watch on these big corporations. Keep the reports quarterly.

Patricia Lestz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Lestz Affiliation: Jun. 09, 2026 This is wrong! Your job is to help the people and this does not do this!

Sent from my iPhone

Patricia Bennis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Bennis Affiliation: Jun. 09, 2026 Patricia & Ronald Bennis, retired IT consultants. We depend on our investments to fund our retirement and timely information is critical to intelligent decisions.

Patricia Blochowiak — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Blochowiak Affiliation: Jun. 09, 2026 Transparency is essential to democracy.

Patricia Blochowiak, M.D.

Patricia Corcoran — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Patricia Corcoran Affiliation: Jun. 09, 2026 We need transparency, they e already proven themselves unable to stay honest. With pensions no longer

being the norm, real people rely on these investments through 401s. We can't afford to count on them to keep it honest. How much more do they require to fund their lifestyles.
Enough is enough...hold them accountable
Patricia Corcoran

Get Outlook for Android

Patricia Gailey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Gailey Affiliation: Jun. 09, 2026 If it's my money, and it is, then I should have access to the value at any time. Quarterly is the absolute minimum. I am a responsible citizen, and when information is withheld, I cannot take care of myself as well. Patricia Gailey.

It's never the wrong time to do the right thing.

Sent with Proton Mail secure email.

Patricia Heath — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Patricia Heath Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Transparency is the bedrock of a free and fair stock market. Corporate scandals where investors lose their money are often the result of gaps in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester.

Patricia Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Johnson Affiliation: Jun. 09, 2026 Patricia Johnson, retired school teacher. My husband and I have substantial retirement accounts. We want them to be well-managed using complete and timely data. Changing reporting requirements to twice yearly gives a much less complete picture of a company's finances. The SEC is supposed to be protecting investors not making life easier for corporations.

Patricia Kimerling — Jun 9, 2026

Subject: S7-2026-15 Comment From: Patricia Kimerling Affiliation: Jun. 09, 2026 As a retiree, it is very important to me to have a close monitoring of my Investments. I strongly urge to maintain quarterly reporting. Patricia Kimerling

Sent from my iPhone

Patricia Leone-Thiel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Leone-Thiel Affiliation: Jun. 09, 2026 Patricia Thiel, public investor
To the SEC:
I firmly believe that holding corporations accountable is critical to our financial system's good health. Reporting every quarter is good business for investors and the cost of doing business for corporations. Transparency with reporting is the goal and hiding the financial facts from the public for 6 months at a time will allow for nefarious activity hidden for large chunks of time and possibility of market manipulation behind the curtain of time. Keep reporting the way it is now.

Regards,

Pat Thiel

PATRICIA LESTZ — Jun 9, 2026
Subject: Comment on S7-2026-15 From: PATRICIA LESTZ Affiliation: Jun. 09, 2026 What is the purpose other than hurting investors? No to this!

Sent from my iPhone

Patricia Noack — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Noack Affiliation: Jun. 09, 2026 As investors we have the right to know what companies are doing. Quarterly reporting is a standard that has proven effective for half a century. Certainly reporting is easier in the age of computers. Require reporting quarterly!
Trisha Noack
Retired Investor

Sent from my iPhone

Patricia Prime — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Prime Affiliation: Jun. 09, 2026 I respectfully request that companies continue to submit quarterly reports. I feel it’s important information for individuals to be able to be able to make informed financial decisions.

Sent from my iPhone

Patricia Schmeltz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patricia Schmeltz Affiliation: Jun. 09, 2026 To Whom It May Concetn,
As a prior registered stock broker as well as a manager of brokers, (Series 7 and 8), if you allow companies to avoid quarterly reporting, too many people will be affected negatively. This is not in the best interests of investors, shareholders, employees and the company's own financial health. Please do not make this change.

Patricia Schmeltz, retired

Patrick Amo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patrick Amo Affiliation: Jun. 09, 2026 Not only no but h*ll no!

Patrick Byrne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patrick Byrne Affiliation: Jun. 09, 2026 Please reconsider any attempt to reduce results. , 6 months is to long. Transparency in viewing and reporting market reporting is vital !

Patrick Derrickson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patrick Derrickson Affiliation: Jun. 09, 2026 Quarterly reporting is important for investors to know their investments are doing well. Please protect or increase the level of information flow. People's futures depend on it as well as your credibility.

Patrick McMullen — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Patrick McMullen Affiliation: Jun. 09, 2026 My name is Patrick McMullen, and I'm a Management Consultant in Portland, OR.

I'm a millennial who worked hard to be the first generation to graduate from college and then grad school. I had to support myself throughout and learn the bit of financial literacy I could along the way. Now, after years in the business world and the completion of an MBA, I truly understand the importance of transparency in financial reporting. Increasing the window between financial reporting will harm everyday investors first and then the rich and powerful after middle class spending erodes and retirement savings are wiped out. Do not move to semi-annual reporting.

Patrick Meadows — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patrick Meadows Affiliation: Jun. 09, 2026 No to extending reporting time. With today's computers, reporting could be daily.

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patsy carothers — Jun 9, 2026
Subject: S7-2026-15 Comment From: patsy carothers Affiliation: Jun. 09, 2026 Keep the quarterly reports. They are important for us to monitor. We need them!

Patti Faucheaux — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patti Faucheaux Affiliation: Jun. 09, 2026 Report quarterly. Period.
Patricia Faucheaux

Sent from my iPhone

Pattie Mayfield — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pattie Mayfield Affiliation: Jun. 09, 2026 I have had various types of 401's for over 50 years. This is my money - worked hard to put it there and watch it closely. If the SEC removes my ability to receive quarterly reports - and access to control over my accounts - I will simply cash them in and move them to other forms of savings.

Get Outlook for Android

Patty Cody — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patty Cody Affiliation: Jun. 09, 2026 Absolutely not! This how fraud starts. Do Not allow this to happen. There is already to much power in the top 1% and we see how they are covering for one another .
Thank you
Patricia Cody
Sent from my iPhone

Patty Quinby — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patty Quinby Affiliation: Jun. 09, 2026 My name is Patricia Quinby and I am retired. I practiced pharmacy in hospitals for over thirty years.
I know that more information is always better when you must put your trust in the people who have more power. When you invest your money, you need to have some trust in the folks holding your money. Keep the financial reports quarterly. To change the reporting to every six months obviously benefits only one party.
Sincerely,
Patricia Quínby

Patty Quinby — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patty Quinby Affiliation: Jun. 09, 2026 My name is Patricia

Quinby and I am retired. I practiced pharmacy in hospitals for over thirty years.
I know that more information is always better when you must put your trust in the people who have more power. When you invest your money, you need to have some trust in the folks holding your money. Keep the financial reports quarterly. To change the reporting to every six months obviously benefits only one party.

Patty Quinby — Jun 9, 2026
Subject: S7-2026-15 Comment From: Patty Quinby Affiliation: Jun. 09, 2026 Dear [Recipient Name],

My name is Patricia Quinby. I am a retired hospital pharmacist with over thirty years of experience.

I am writing to express my opposition to changing the financial reporting frequency. When investing, it is essential for clients to have transparency and trust in those managing their funds. Access to information is vital for the protection of the investor.

Moving from quarterly to semi-annual reporting only benefits the institution and reduces necessary oversight. Please keep the financial reports on a quarterly basis.

Best regards,

Patricia Quinby

Paul Ellis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paul Ellis Affiliation: Jun. 09, 2026 I'm a small, retail trader. Quarterly earnings reports are an important part of my research before deciding to invest in a company. Allowing companies to hide their financials for 6 months would be massively detrimental to me and many other small traders and investors. What makes it feel even more unfair is the idea that institutional traders and wealthy investors could still gain normal access. Please do not allow this new rule.

Thank you for your consideration.
Paul Ellis

Paul Banecks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paul Banecks Affiliation: Jun. 09, 2026 Keep quarter reporting
There is to much fraud already

Paul Beach — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paul Beach Affiliation: Jun. 09, 2026 Stop destroying accountability. Keep the guard rails for truth to survive.
Paul Beach
A private investor who will stop,

Sent from my iPhone

Paul Jenkins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paul Jenkins Affiliation: Jun. 09, 2026 Keep the 401k information the way it is now. Paul Jenkins retired. We need to know where our 401k stands

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Paul Winders — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paul Winders Affiliation: Jun. 09, 2026 Please do not extend the disclosure period . It should be shortened to 60 days . Investors deserve timely data .

Sent from my iPhone

Paula Rengers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paula Rengers Affiliation: Jun. 09, 2026 It's my money, not yours and I should be able to see how it's handled at least quarterly! I am retired and YOU work for us and it's our hard earned money. Our livelyhood depends on our retirement fund so do your job and keep us updated, no secrets!

Paulette Salem — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paulette Salem Affiliation: Jun. 09, 2026 STOP 🛑 Gaslighting the American people through your manipulative threats ! You should be held accountable EVERY month not just quarterly ! Certainly NOT every 6 months !

Sent from my iPhone

Paulette Woodard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Paulette Woodard Affiliation: Jun. 09, 2026 Paulette Woodard Invester

This is not a fair way to do this! Certainly not without the approval of all involved. It would be a betrayal of those who invested without this possibility.

Paulette

Peggy Rackstraw — Jun 9, 2026
Subject: S7-2026-15 Comment From: Peggy Rackstraw Affiliation: Jun. 09, 2026 Really, 6 months. NO. Just say no. Ordinary citizens don’t get 6 months, why should businesses? If you are a public company, keep your data public-you are owned by shareholders.

Sent from my iPhone

Peggy Weber — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Peggy Weber Affiliation: Jun. 09, 2026 Peggy J Weber, retired. Rolling reporting back to 50's will especially threaten the investments of retirees and those near retirement who are not in a position to make major
changes to their investments. Please, protect the investments of those least able to protect them.

Yahoo Mail: Search, Organize, Conquer

Peggy Huckel — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Peggy Huckel Affiliation: Jun. 09, 2026 I worked in civil service. I am retired and therefore rely greatly on my investments to get by. Please do not make this change, which will hurt people like me and benefit investors who have inside channels. This is a critical issue! Margaret Huck

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Peggy Palmer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Peggy Palmer Affiliation: Jun. 09, 2026 OBLY stupid evil and wicked people would do this to snare you

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Penny Carson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Penny Carson Affiliation: Jun. 09, 2026 Penny Duchene-Carson, retired.
Quarterly Reports are essential for anyone planning their future. This administration is hiding so much data; we can’t let another metric disappear.

Sent from my iPhone

Perrine Anderson — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Perrine Anderson Affiliation: Jun. 09, 2026 As a recently retired nurse practitioner, maintaining the value and returns on my savings is critical. Please leave quarterly reports in place.
Perrine Anderson

Sent from my iPhone

Pete Baker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pete Baker Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 40 years. I very much appreciate and value the

quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Pete Salisbury — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pete Salisbury Affiliation: Jun. 09, 2026 My small 401 and IRA are my only hope to afford to retire. In 2008 my 401 crash landed in less than a month. I am now more attentive but in a 6 month blackout I could possibly lose everything or miss the opportunity to hit the mother load. NO to the 6 month rule.
Pete Salisbury
School noon-time supervisor

Peter Gaglio — Jun 9, 2026
Subject: S7-2026-15 Comment From: Peter Gaglio Affiliation: Jun. 09, 2026 Hiding statements from my investment companies for 6 months instead of every 1/4 leads me believe they are hiding my money and committing fraud that can't be stopped as soon as it starts. Company's charge me enough fees to produce a report every quarter that's what the contracts calls for. If they want to change that contract they need to close out of the fund with a cash payment to all investors and start again.
From: Peter Gaglio, retired investor

Peter Turner — Jun 9, 2026
Subject: S7-2026-15 Comment From: Peter Turner Affiliation: Jun. 09, 2026 Why would public companies want to hide their financials? So they can get wealthy off of insider trading. -Peter Turner, Children's Librarian.

Phil Sikes — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Phil Sikes Affiliation: Jun. 09, 2026 My wife and I have about 1,000,000 combined in Fidelity mutual funds , IRA. At one time we were mailed a report every month, now it's every quarter. Even though I can access the information online, my preference would be to get a report mailed every month.

Phil Sikes

Philip Buff — Jun 9, 2026
Subject: S7-2026-15 Comment From: Philip Buff Affiliation: Jun. 09, 2026 For God’s sake, stop stealing from me! You’re rich enough without having to resort to more subterfuge.
Regards
Philip Buff

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phillettal — Jun 9, 2026
Subject: S7-2026-15 Comment From: phillettal Affiliation: Jun. 09, 2026 Quarterly reporting is a part how American companies dominate in terms of investors and traders. With many foreign companies doing far less reporting, these gaps are often actually a problem. This also leads to long dividend waits making those companies less attractive. Etc.

When faced with similar opportunities between an American Company and a Foreign based one, reporting and dividend pace are huge factors. Even if the foreign company appears marginally more attractive, the lack of updates for a regular investor make them riskier all else being equal.

This will also drastically harm smaller companies who will feel pressured into this new normal, companies dealing with any issues become far riskier and less likely to be dealt with. Hurting the shareholders and the ability in some cases to raise as much capital as they might currently be able to.

In the end, it will make otherwise similar American companies lack the same edge they currently have in terms of investor choices.

Phyllis Bennett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Phyllis Bennett Affiliation: Jun. 09, 2026 Don’t change the SEC quarterly report. Changing to 6 months is too long between reports. The stock market moves too fast . But you already know that, don’t you? Phyllis Bennett, retired, trying to keep my 401k

Sent from my iPhone

Phyllis Ianniccari — Jun 9, 2026
Subject: S7-2026-15 Comment From: Phyllis Ianniccari Affiliation: Jun. 09, 2026 I very much appreciate quarterly reports. It keeps the companies on their toes and we, the investors informed.

Phyllis Ianniccari

Pokor — Jun 9, 2026
Subject: S7-2026-15 Comment From: Pokor Affiliation: Jun. 09, 2026 As an individual investor I want to make rules on companies to stave off fraud more stringent and not less stringent. Please do not enact the six month rule change.

Polly Zetterberg — Jun 9, 2026
Subject: S7-2026-15 Comment From: Polly Zetterberg Affiliation: Jun. 09, 2026 We Americans have every right to know the information included in the SEC reports, and in a timely manner. Plese Keep the current reporting deadlines in place.
Polly Zetterberg

Poni Scofield — Jun 9, 2026
Subject: S7-2026-15 Comment From: Poni Scofield Affiliation: Jun. 09, 2026 Corporations already have too many privileges, advantages, and leverages. Keep them transparent. Advocate for the ordinary citizens, for whom trickle-down stupidnomics does not work.
Poni Scofield, retired accountant

R A — Jun 9, 2026
Subject: S7-2026-15 Comment From: R A Affiliation: Jun. 09, 2026 How much more nonsense is the sec willing to tolerate We are tired of tge well to do getting away with under handed shenanigans. The 1/4 reporting must stay as law or else the credibility of our financial instruments will lose their credibility and threaten or financial system

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R Baillou — Jun 9, 2026
Subject: S7-2026-15 Comment From: R Baillou Affiliation: Jun. 09, 2026 The SEC should be on the investor's side, not the company's. Its job is to protect regular people who put their money into the market, and that only works if companies have to stay transparent and keep reporting regularly.

If the SEC cuts back on reporting, it helps companies more than investors. Investors need timely info so they can spot problems early and make smart decisions. Less reporting means less accountability, and that's not what the SEC is supposed to do.

Reynard Baillou
rpbaillou@gmail.com

Rachael Coleman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rachael Coleman Affiliation: Jun. 09, 2026 Please maintain quarterly earnings reporting of all publicly traded companies. Also, if they miss a quarter or have to restate a quarter, make their reporting monthly for a year until the accounting is sorted out.
Thank you for reading

Rachael Zahler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rachael Zahler Affiliation: Jun. 09, 2026 Rachael Zahler, teacher and investor:
Preserve quarterly reporting to protect us from graft, corruption, and fraud.

Rachel Payne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rachel Payne Affiliation: Jun. 09, 2026 As an information professional, I know it is vital we have more data about companies, not less. -Rachel Payne, Public Librarian

Rachel Payne

Rachel W — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rachel W Affiliation: Jun. 09, 2026 We, the American People, DEMAND that Corporations continue to Share their Data Quarterly, and NOT semi-annually.
We consumers have a RIGHT TO transparency in our Economic Decision-making.

Rae Tay — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rae Tay Affiliation: Jun. 09, 2026 KEEP IT QUARTERLY!

R Taylor

Into the forest I go - to lose my mind and restore my soul. John Muir

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RagingSnail — Jun 9, 2026
Subject: S7-2026-15 Comment From: RagingSnail Affiliation: Jun. 09, 2026 A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers.

Don't screw over investors.

Rana Dayal — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rana Dayal Affiliation: Jun. 09, 2026 Please keep the reporting quarterly

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Randy Grein — Jun 9, 2026
Subject: S7-2026-15 Comment From: Randy Grein Affiliation: Jun. 09, 2026 You have to be kidding. Free markets require full dissemination of information. Anything less is a rigged casino. This rule would prove communists right about how Capital is all about taking, not creating. And yes, it will generate far less wealth, and none at all for normal people than honesty and integrity. 5is matters to me because I have watched rules and protections be eroded ove my working lifetime. We do not

have to be corrupt in business.

Randy Grein, network engineer

Sent from my iPad

Ray Hersey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ray Hersey Affiliation: Jun. 09, 2026 Public companies are public, so the public can see how they're doing, 6 months isn't acceptable for public companies' records to be held from the investors. If they don't want to put their quarterly reports out, they should no longer be public, it's that simple. Take your company private and off the stock exchange. You're supposed to be working to protect investors, not companies. DO YOUR JOB!
Teresa Hersey

Ray Tschudy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ray Tschudy Affiliation: Jun. 09, 2026 Quarterly earnings reports are needed to properly evaluate the company’s business performance and its profitability. By contrast with no regular reporting or extended timeframes will allow more confusion or even fraud and theft

Sent from my iPad

Ray Winters — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ray Winters Affiliation: Jun. 09, 2026 I am, frankly, tired of the rules being rigged to favor companies and
not the public that invests in those companies. Quarterly reporting MUST
REMAIN INTACT. The rules are already rigged against the public and this
rule would make it possible to steal even more... I am going to begin
harassing my Rep and Senator over this. SEC is becoming a tool against
the people.

Raymond Engelman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Raymond Engelman Affiliation: Jun. 09, 2026 As one humble American, I feel that this reporting is critical for our planning for best outcome of leaving a legacy for our kids and grandchildren.
I didn’t realize it for the first 27 years of my life but, I wish I had paid more attention!
I grew up on a farm in Wabash County, Indiana. At the age of twelve I was run over by our big DMI gravity wagon filled to the brim with soybeans that had to be loaded into the truck. I rode on the wagon. I worked my way up to the front and then climbed down the ladder to the PTO shaft and had a quick chat with my brother and his girlfriend, Nancy. He was driving the tractor which pulled the wagon and me. I fell and the wagon wheel ran straight over my head!
Then, after college and living in Colorado for all of 2 years, my new fiancé and I moved back to Indianapolis, Indiana area and got married. We bore 5 wonderful kids. As I was working as much I possibly could often out of town on a project for the State of Indiana to modernize the FSSA

childcare and benefits system, often through tornados and floods in opposite corners of the state. My wife had given birth to our third child, another boy and 7.5 weeks early!
Moving on. I continued working there until I got an offer for my dream job and I took it! I got to travel first class to wherever I flew to. It was pretty good 👍🏻. Coming back from Germany the last time was somehow different.
I had a horrid pain in my back right between my shoulder blades but, I shrugged it off as having carried my laptop and power supply, probably 25# in my backpack.
I drank 3 fingers of scotch and a bottle of beer and I slept until we touched down in Indy. I went to dinner with my team from work and then home to kiss my kids goodnight 🌙.
Got a text from a friend that invited me over to hang out around his campfire 🔥 and have a beer or three. We did that among others and then I came back home.
The house was fairly quiet as all were in bed. I ensured that I had locked up and turned off remaining lights and headed to bed.
I realized that my back pain had come back with vengeance! I laid down in the living room and tried twisting my back to get it to pop….
I awoke as I heard my wife speaking to a gentleman over me. Next thing I know is that I'm being carted away for this and that. I had, at the youthful age of 43, a widow maker!!!
From that awful heart attack, I suffered an anoxic TBI due to lack of oxygen to my brain 🧠. I'm much better now and beginning to find my footing in the game again. I think taking such valuable information that people who have worked so hard for to take the money that they have left and try to save it for an investment that they can't get any more information from than a bathroom stall wall is absolutely ridiculous!

Sent from my iPhone

Rebecca Culvey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rebecca Culvey Affiliation: Jun. 09, 2026 Rebecca Culvey, retired Physical therapist assistant. I anticipated a better return on my savings when I retired, but the present administration is screwing g up the stick market.
I want to be able to keep an eye on my portfolio every quarter.

Yahoo Mail: Search, Organize, Conquer

Rebecca Greene — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Rebecca Greene Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:

we need more honest information for organizations and companies, not less. The system is already stacked against regular people. Why make it even more imabalanced?
please protect our democracy by keeping accountability and transparency.
Thank you,
Rebecca Greene

Rebecca Guthrie — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rebecca Guthrie Affiliation: Jun. 09, 2026 Oligarchs do not belong in a democratic society. SEC must monitor companies that derive their profits from citizens.

Rebecca Martin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rebecca Martin Affiliation: Jun. 09, 2026 More reporting, not less. Make the basics count. Please do not support this change

Sent from my iPhone

Reed — Jun 9, 2026
Subject: S7-2026-15 Comment From: Reed Affiliation: Jun. 09, 2026 Corporate transparency is paramount for investors to make educated decisions. Allowing publicly traded companies to obfuscate this information creates a two-tiered system and erodes confidence in the market.

Thanks You,
Reed Edwards

Regina Whitman Retired Business Owner — Jun 9, 2026
Subject: File No. S7-2026-15 From: Regina Whitman I'm a retired business owner. I manage my own IRA and brokerage accounts. I will not be able to compete with the big brokerage houses and insiders who will have this knowledge long before the retail investor. There is enough trading going on these days among people with privileged information. Do not take away basic information that gives retail investors a chance to be successful. Otherwise the markets will ONLY be for big brokerage houses with research staffs and those individuals that access privileged information before it is made public which used to result in prison sentences.

Relkin50 — Jun 9, 2026
Subject: S7-2026-15 Comment From: Relkin50 Affiliation: Jun. 09, 2026 We need accountability. Leave it at three months. No reason to change unless you want more insider trading.
THREE MONTHS IS LONG ENOUGH!!

Sent from my iPhone

Rena Bender — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rena Bender Affiliation: Jun. 09, 2026 Hello, my name is Rena Bender and I am retired. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. It gives me time to adjust my portfolio, if needed and keeps me apprised of how my stocks are doing. Quarterly reports are a tremendous help as bi-annually leaves too much time in between to be helpful should any adjustments needed to be made.

V/r,

Rena Bender

Renato Perez — Jun 9, 2026
Subject: S7-2026-15 Comment From: Renato Perez Affiliation: Jun. 09, 2026 This is a shaft towards individual investors, and will further let institutions control peoples money

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Renee White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Renee White Affiliation: Jun. 09, 2026 I do not think a 6mo dark period is safer for anyone. If I pay for financial advice, I want to know the information I receive is current so I can make informed decisions. Certainly a wide group of sophisticated investors would know if things were good or deteriorating but the average layman who handles their own money would not know what is real or rumors. ENRON was wild but hopefully no double set of books are common, but being dark for 6 months while cheerfully reporting 1/2 truths in interviews or CNBC is certainly very similar! Why return to the wild west days. Give the smaller guy a chance! Don't take visibility away. Why? Is it just to benefit the billionaires again?!

Rewolf503 — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rewolf503 Affiliation: Jun. 09, 2026 This assault on our financial well being is indicative of a ploy to hide financial transactions that may affect our bottom lines! Less control is more of an opportunity to steal from investors!

Sent from my Galaxy

Rex Helwig — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rex Helwig Affiliation: Jun. 09, 2026 I question the SEC's objectivity when you are trying to make it easier for corporations to hide their financial status. The investors should be who the SEC is protecting. The current financial rules wouldn't have been put in place if corporations were inherently honest and good corporate citizens.

Rex Helwig

Rhonda Garner — Jun 9, 2026

Subject: S7-2026-15 Comment From: Rhonda Garner Affiliation: Jun. 09, 2026 My name is Rhonda Garner. I'm a retired Internal Auditor for the world's largest credit union. Keep the quarterly financial requirement, please. In my opinion, less compliance reporting isn't
better or a time saver in the long run. Longer reporting cycles can lead to "mistakes" or incorporate outright incorrect information that tries to hide unscrupulous shenanigans.

Yahoo Mail: Search, Organize, Conquer

Rhonda Wells — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rhonda Wells Affiliation: Jun. 09, 2026 Absolutely do not want quarterly reports dropped for 6 month reports! Would prefer every other month reports! My name is Rhonda Wells and I believe that we already experience a certain amount of non-disclosure. Receiving only 6 months reports would give companies an even broader amount of time to hide information from the General Public, Investors, from competitors and YOU, the governing agency. How in the world does that ever make sense?

Ric Fulop — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Ric Fulop Affiliation: Jun. 09, 2026 Please dont make america like europe

Sent from my iPhone. Please excuse typos.

Rich Glesmer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rich Glesmer Affiliation: Jun. 09, 2026 Rich glesmer retired please keep the quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Richard — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard Affiliation: Jun. 09, 2026 Keep the quarterly reporting requirement. It is no less important in protecting private investors as the more recent SOX requirements.

Richard Amato — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard Amato Affiliation: Jun. 09, 2026 Dear SEC,

I am retired and I need every penny from my retirement accounts. I want my quarterly reports to keep track of how my money is doing, so I can make adjustments as required. If a fund is under performing, I need to know as soon as possible, so I can change it out for something else.

Sincerely,

Richard Amato

Richard B Eggson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard B Eggson Affiliation: Jun. 09, 2026 This is a bad idea currently they are numerous cases of fraud and mischievous by both brokers and investors/lawyers. This is a bad idea for six months quarterly reporting. I said no let's keep calling reporting as a stand three months.

Richard Grace — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard Grace Affiliation: Jun. 09, 2026 As a technology consultant and small investor, I strongly recommend you keep reporting requirements in the quarterly timeframe. This will open the door for massive fraud, and is an attempt to fix something that isn't broken. This "reform" isn't necessary except in the minds of a few billionaires. We need to continue being able to have reasonable transparency into our investments' activities.

Sent from my iPhone

Richard Liston — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Richard Liston Affiliation: Jun. 09, 2026 Dear SEC,

I am a retired medical professional. I began investing in qualified retirement plans in my early 30s and in non-qualified plans about ten years later.
I have invested almost entirely in low-cost mutual funds (and later in ETFs). Disciplined savings and low-cost index fund investing have allowed me to achieve ~10% annual rate of return over my lifetime. This has been important for my wife and me, as we have no government or private pension. For our financial support, we depend upon our investment portfolio (and eventually our relatively modest social security payments at age 70).
I have a strong family of Alzheimer's disease. Our investment portfolio is the only protection that my wife and I have to meet possible long term care needs when I am older.
Finally, I am very proud of my daughter and her husband who have both chosen a life of service in ministry. My financial portfolio is an important source of support for them, as their ministries, while extremely important, are not financially remunerative.
For all of these reasons, the quality of life for my family and me depends upon the security of our financial investments.
These investments will be imperiled by the changes that the SEC is considering. Stock valuations are the single biggest determinant of the value of my financial portfolio and those or tens of millions of middle class Americans who have spent decades building a future for our families that depend on our portfolios.
Decreasing the accountability of corporations to be transparent with their investors while cause harm. For this reason, I do not support any moves to decrease reporting requirements of publicly-traded companies.
I urge you to continue to require quarterly earnings reports from publicly traded companies. Transparency is good for markets. Do not muddy the waters.
Sincerely,
Richard Liston, MD
Bellbrook, Ohio.

Richard Salitra — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard Salitra Affiliation: Jun. 09, 2026 Richard Salitra Individual investor

I’m not an expert but have been involved in SEC reporting for client companies before. Less reporting means less transparency which is never a good thing. And as someone who has experience with SEC reporting, the cost savings to large corporations are minimal as they will have to maintain the books and staffing levels regardless. And for mid size and smaller companies, reduced frequency will encourage looser interim record keeping standards resulting in both poorer quality reporting and more potential issues that are discovered later.

Sent from my iPhone

Richard Shelley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Richard Shelley Affiliation: Jun. 09, 2026 Keep the reports quarterly. Transparency is critical.

Rick Berger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rick Berger Affiliation: Jun. 09, 2026 Rick Berger - I'm a therapist, educator, and international traveler. With the rampant corruption of the President and the enabling of the GOP, there is all the more need to keep monitoring corporations with Quarterly reports.

Rick Martin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rick Martin Affiliation: Jun. 09, 2026 Hello SEC. My name is Craig Garrett, and I am a casino worker. I have ALOT of money invested in the stock market, and as you do, I need to constantly SEE, and MONITOR, just what's going on in the stock market. To keep investors BLIND while the inside traders KNOW what's going on is CRIMINAL and UNCONSTITUTIONAL! It's OUR MONEY, and we need to know what's hsppening wit the stock market ALL THE TIME!! DO NOT...REPEAT... DO NOT MAKE US BLIND TO OUR OWN MONEY We, the people, will hold all those accountable in this criminal act. KEEP THE STOCK MARKET REPORT OPEN TO ALL!!

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rickielocke — Jun 9, 2026
Subject: S7-2026-15 Comment From: rickielocke Affiliation: Jun. 09, 2026 90 days has worked forever. Companies have been in trouble before. Keep them honest. Keep faith in the market

Sent from my Galaxy

Rita Cohen King — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rita Cohen King Affiliation: Jun. 09, 2026 Rita King

I have been actively involved in the stock market throughout the last 45 years. I very much appreciate and value the quarterly reports of the companies that comprise my various retirement accounts in my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Rita Siegel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rita Siegel Affiliation: Jun. 09, 2026 Keep quarterly and it should be live, 24/7

Rob Hart — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rob Hart Affiliation: Jun. 09, 2026 The public needs to know public company results quarterly. If they want access to our money they publicly disclose how they are doing quarterly. They can become private companies if they do not want to continue to comply. Maga will fall and you will be held accountable for this vote in the future.

Robert Callis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Callis Affiliation: Jun. 09, 2026 American investors deserve to be provided quarterly reporting. Do not extend this period out to 6 months. This will diminish confidence in stock investments.

Sent from my iPhone

Robert Bender — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Bender Affiliation: Jun. 09, 2026 Dear SEC
Please ensure that publicly held companies are required to reveal quarterly earnings. Without earnings reports, retail investors will be blind to inside progress or retraction from financial goals.
Best,
Rob Bender 48176

Sent from my iPhone

Robert Frye — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Robert Frye Affiliation: Jun. 09, 2026 Why in the world would you allow this? Seriously. How much is enough for you f*ckers?
Robert Frye
Operations Mgr

Robert Jordan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Jordan Affiliation: Jun. 09, 2026 Retaining quarterly reporting is necessary to maintain effective market information pool.

Sent from my iPhone

Robert LaRosa — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert LaRosa Affiliation: Jun. 09, 2026 To whom it may concern,

Maintaining a quarterly reporting cycle is essential for preserving transparency, reducing market risk, and enforcing corporate accountability. A 90-day pulse check provides the timely visibility needed to track a company's financial health, spot deteriorating trends before they compound into structural failures, and ensure corporate insiders do not hold an unfair informational advantage. Furthermore, regular and predictable data drops allow the market to price assets incrementally, smoothing out the wild, volatile stock price swings that would inevitably occur if investors were left guessing in six-month information vacuums. Ultimately, quarterly reporting levels the playing field for everyday investors, ensuring that management remains disciplined and continuously answerable for their strategic execution.

Respectfully yours.

Robert Podlena — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Podlena Affiliation: Jun. 09, 2026 Don’t you dare stop quarterly reporting!! You scumbags are continuously gutting checks and balances and giving everything to the rich! This sh*t stops now! You a**holes want a revolution and it’s damn sure going to happen at this rate!!

Robert Podlena

Robert Ramirez — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Ramirez Affiliation: Jun. 09, 2026 Making the reports

regularly gives the investor a better idea to decide what to do. This favors the corporations rather than the public

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Robert Sowers N/A — Jun 9, 2026
Subject: File No. S7-2026-15 From: Robert Sowers This is counterproductive, will negatively impact every IRA negatively and we have proof of this - it's written in our history. The stupidity of this proposal makes me think that RFK Jr. is also in charge of the SEC as clearly, whoever came up with this whacky-ass idea has zero education in market history, much as RFK Jr. has zero education in anything related to human health. Please stop this madness. We've all had enough of experimenting with "bold" ideas that turn out to put more of us in debt, screw over our retirement potential, kill growth in our economy and on and on.... Please! Fire the people that concocted this extremely bad idea. They have no clue what they're doing. BAD BAD BAD BAD

Robert Tillotson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robert Tillotson Affiliation: Jun. 09, 2026 No you may not hide profits and losses tied to 401k. If we are to trust you with our retirement you then prove it with frequent updates. You are not the corrupt Trump family about to get prison terms which hopefully go for life. If you want to be put in a third world prison or hunted then you are making clear what you desire. We are clear, dont [REDACTED] with it.

Roberta Arbuckle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Roberta Arbuckle Affiliation: Jun. 09, 2026 PLEASE KEEP REPORTING TO QUARTERLY! ROBERTA ARBUCKLE,
REGIONAL MANAGER

Sent from my iPad

Robin Cohen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robin Cohen Affiliation: Jun. 09, 2026 Are you FREAKING NUTS?
Yeah, you’re probably trump suckers, don’t do it. The child rapist in the oval works for pooty, they want to crash the economy.

Sent from my iPad

Robin Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robin Johnson Affiliation: Jun. 09, 2026 I ask that this change not be implemented. Nothing good ever comes from removing controls that were put there to protect the people and, in this case, the economy. I have seen how corporations are willing to do the wrong things, harmful things, to squeeze another penny out of the process. Cutting the reporting requirements by half at least doubles their ability to hide their harmful decisions or nefarious actions. Let the sun shine on their actions, don’t take away what safeguards there are, especially in

conjunction with the IRS cuts that already minimize the possibility of illegal or irresponsible actions that are contrary to the greater good being detected and corrected.

Robin Meares — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Robin Meares Affiliation: Jun. 09, 2026 Do not approve reporting twice a year instead of quarterly. This could hurt people who saved their entire lives to save for retirement o

Sent from my iPad

Robin Renzenbrink — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Robin Renzenbrink Affiliation: Jun. 09, 2026 Do not change to semi-annual reporting from quarterly!

Sent from my iPhone

Robin Trostad — Jun 9, 2026
Subject: S7-2026-15 Comment From: Robin Trostad Affiliation: Jun. 09, 2026 Some regulations are good- like filing four times a year. The filings are one of my most useful tools as a small investor. Don’t give ALL the breaks to the big guys, just keep one common sense one for all of us! Thank you.

Rochelle Swenson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rochelle Swenson Affiliation: Jun. 09, 2026 It concerns everyone that a government agency meant for the common oversight is seeking to do less oversight. Allowing for more hidden activity, endangering our financial safety.
Private citizen, Rochelle Swenson, retired.

Roger Brath — Jun 9, 2026
Subject: S7-2026-15 Comment From: Roger Brath Affiliation: Jun. 09, 2026 Please keep the very important quarterly reports. Roger Brath, homeowner and investor

Sent from my iPhone

Roger Martens — Jun 9, 2026
Subject: S7-2026-15 Comment From: Roger Martens Affiliation: Jun. 09, 2026 Roger Martens. Retiree.
I'm 72 years old. I get a monthly pension of $174.00 and a social security payment of $875.00 (before my Medicare payment is taken out). By far, the bulk of my income comes from what my investments earn. I need to keep up with them, and I need timely reports from the corporations I own stock in so that I can make wise investment decisions. If you allow these corporations to hide their

operations and maneuverings from people like me for 6 months at a time, you make it harder for us to insure the success of our investments, while allowing insiders to continue to enjoy quarterly reports and information. Please don't go through with any plan that reduces the timeliness, the amount, or the accuracy of the data I receive from the companies my investments support, and whose earnings I depend on.

Rona Demmy — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Rona Demmy Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission: if I can not see my returns or losess every quarter then how am i to know if I should continue or remove my money and put it elsewhere?

Ronald Bennett — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ronald Bennett Affiliation: Jun. 09, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPad

Rosa Munguia — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rosa Munguia Affiliation: Jun. 09, 2026 As an employee of the financial sector, please keep the industry’s integrity. I look forward to my quarterly reports. Thank you.

Sent from my iPhone

Rosalba Schmidt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rosalba Schmidt Affiliation: Jun. 9, 2026 It’s good to be able to keep track of where investments are going

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Rose — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rose Affiliation: Jun. 09, 2026 Definitely need quarterly reports.

Rose Marie Fructuoso — Jun 9, 2026
Subject: S7-2026-15 Comment From: Rose Marie Fructuoso Affiliation: Jun. 09, 2026 This is very important to me. Keep the reports on a quarterly basis.

Rose Marie Fructuoso
Retired

Sent from my iPad

RoseAnn DiVincenzo — Jun 9, 2026
Subject: S7-2026-15 Comment From: RoseAnn DiVincenzo Affiliation: Jun. 09, 2026 As a financial advisor, it is important and imperative that financial reporting transparency occurs in a quarterly basis. The investment markets depend on accurate and consistent financial reporting.
Roseann DiVincenzo

Sent from my iPhone

Ru Engel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ru Engel Affiliation: Jun. 09, 2026 Retired investor, low income. Reporting should be monthly

Be at Peace

Learn from the past, Plan for the future .Live in the present.
Do not look back You are not going that way.

Russell Calvert — Jun 9, 2026
Subject: S7-2026-15 Comment From: Russell Calvert Affiliation: Jun. 09, 2026 If you want accountability in this country, you don't let publicly-owned businesses have more room to break the rules, defraud investors, and manipulate the markets. We've seen what happens when money people have room to cheat, bubble after bubble after bubble. And what's more, the only ones that end up paying for their transgressions are the public, and that is not right. Don't let this happen again.

Ruth — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ruth Affiliation: Jun. 09, 2026 Hiding companies profits is what Russia, China and other authoritarian regimes do. You will be making it more difficult for financial institutions/markets to attract investors and cripple the economy more than has already been done.

Ruth Ayres

Sent from my iPhone

Ruth Rivera — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ruth Rivera Affiliation: Jun. 09, 2026 I urge the SEC to reject the proposed six-month reporting rule. As someone who relies on the transparency and accountability provided by regular reporting, I believe extending the reporting period would leave investors and the public in the dark for too long. Timely disclosure helps maintain trust in our markets, allows investors to make informed decisions, and protects against surprises that can have significant financial consequences. Reducing transparency benefits only a select few while increasing risk for everyday investors. Please preserve strong reporting requirements that keep our markets fair and accountable.

Ruth Roberts — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ruth Roberts Affiliation: Jun. 09, 2026 I am 80 years old and invested and have been for decades! I have a right to see a quarterly report! Do not succumb to this corrupt administration to benefit their supporters!!!

Sent from my iPhone

Ryan Crognale — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ryan Crognale Affiliation: Jun. 09, 2026 Ryan Crognale, Self Employed.

There is already a lot of manipulation in the financial markets. Retail investors are already at a disadvantage. Insider trading happens all the time. Quarterly reports at least give us some tools to make informed financial decisions. Doubling the time only puts us in the dark for a longer period and puts our money at greater risk. Something adverse happens, insiders sell at high prices because retail thinks all is well, only to see the stock tank so many months later when a bi annual report comes out? No thank you. If a corporation feels the need to only put out two reports a year, they clearly don't want to be held accountable for their actions and don't care about their investors. The idea you even want to support it gives question of you existing "for the people".

Ryan Pochop — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ryan Pochop Affiliation: Jun. 09, 2026 Do not let Wall Street hide their books.

Very Respectfully,

Ryan Pochop

S B — Jun 9, 2026
Subject: S7-2026-15 Comment From: S B Affiliation: Jun. 09, 2026 NO

S Cooke — Jun 9, 2026
Subject: S7-2026-15 Comment From: S Cooke Affiliation: Jun. 09, 2026 I think quarterly filing isn't even enough. So, making it biannual seems like science fiction. Keep it the same, or tighten the timeline!

S Liebowitz — Jun 9, 2026
Subject: Comment on S7-2026-15 From: S Liebowitz Affiliation: Jun. 09, 2026 Less transparency means more corruption and less accountability for the public. We've tried this in the past and it hasn't benefited those most affected. Do not reduce the timeframe for reporting.

Thank you,
Susan Liebowitz
New Hampshire

S McIntosh — Jun 9, 2026
Subject: S7-2026-15 Comment From: S McIntosh Affiliation: Jun. 09, 2026 I am a personal investor in various stocks & funds. Quarterly Reports are vital in keeping investors aware if a company's financial status. I would much prefer monthly, but certainly NOT 2x
per year! That would be CRAZY. Thank you for your time in reading this. Sharon McIntosh in NC.

Sent from AT&T Yahoo Mail on Android

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s r — Jun 9, 2026
Subject: S7-2026-15 Comment From: s r Affiliation: Jun. 09, 2026 Please allow quarterly reporting. Don't change a law that is/has been fair to small business.

Get Outlook for Android

S Sprinkle — Jun 9, 2026
Subject: Comment on S7-2026-15 From: S Sprinkle Affiliation: Jun. 09, 2026 Do not drag our savings down. Retain quarterlies and maintain transparency.

Get Outlook for iOS

Sally Leach — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sally Leach Affiliation: Jun. 09, 2026 Why do you think any level of secrecy, or non- reporting is acceptable? You want my money, you need to be transparent in your reporting, and quarterly is as close as you have achieved. I am strongly in favor of more reporting and scrutiny, not less. This is one of the worst ideas, ever. Sally E. Leach Investor and registered voter.

Sam Krneta — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Sam Krneta Affiliation: Jun. 09, 2026 Do not change reporting frequency. Quarterly is just fine.

Sam Krneta

Sent from Gmail Mobile

Sam McGivern-Cowan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sam McGivern-Cowan Affiliation: Jun. 09, 2026 Samuel McGivern-Cowan, Customs Broker This is just another greedy tactic by the Trump administration to further ruin the transparency of the use of funds by giant corporations. Please find your sense of decency and start serving the American public again.

Yahoo Mail: Search, Organize, Conquer

Samra Olofson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Samra Olofson Affiliation: Jun. 09, 2026 Samra Olofson Retired I believe that this new rule is not beneficial to the public, and it fact harms us. There is basically no benefit to us if this new rule goes ahead, and in fact will be harmful.

Yahoo Mail: Search, Organize, Conquer

Samuel Grossinger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Samuel Grossinger Affiliation: Jun. 09, 2026 I rely on investments for my retirement income. Without quarterly reporting my ability to make informed decisions will be severely impaired. Please keep the current quarterly reporting requirements intact.

Samuel Grossinger

Sandra Decker — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Sandra Decker Affiliation: Jun. 09, 2026 No, I want to know quarterly what my returns are.

Sandra Donovan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandra Donovan Affiliation: Jun. 09, 2026 Please keep the quarterly reports on our 401(K)s and do not let companies keep records a secret for six months. This matters to me as I depend on the benefits I earned from my jobs and do not want them kept a secret. Thank you, Sandra Donovan, retired journalist

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Sandra Vaughn — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandra Vaughn Affiliation: Jun. 09, 2026 We need good regulations. Bring back FDRs regulations.

Sent from my iPhone

Sandra Whisler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandra Whisler Affiliation: Jun. 09, 2026 We are retired. I taught college biology and my husband was a biologist with DOD. We depend on quarterly reporting to follow what is happening to our retirement money. Please retain quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Sandy Lerman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandy Lerman Affiliation: Jun. 09, 2026 Sandy Lerman
Mental Health Nurse Practitioner-retired
I don’t see a benefit to the proposal to extending the reporting time frame for financials other than to protect those with personal knowledge of a specific company/stock. It’s akin to flat out making insider trading OK. Transparency is important to maintain a healthy economy and avoid eliminating the middle class. I vote NO to extending the time frame for financial information.

Sent from my iPhone

Sandy Pittinaro — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandy Pittinaro Affiliation: Jun. 09, 2026 Sandra M. Pittinaro, retired and this matters to me because of the amount of corruption we are experiencing in plain sight! I can't even imagine what can happen when no one is looking for 6 months! This system has worked fine for a half a a century. It does not need to be changes now!

Yahoo Mail: Search, Organize, Conquer

Sandy Schroeder — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sandy Schroeder Affiliation: Jun. 09, 2026 Transparency is absolutely needed in a democracy. Corruption happens without it!

Sent from my iPhone

Sara Stern — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sara Stern Affiliation: Jun. 09, 2026 Keep financials quarterly!

Sara Stern
CEO Trinetics Group

Sent from my iPhone

Sara Wehr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sara Wehr Affiliation: Jun. 09, 2026 I am a widow and what little life savings I have are in my retirement account. This smacks of just another greedy grab, stealing money that belongs to someone else. Call it what is its an attempt to legalize theft! Bunch of greedy criminals!

Sara Wehr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sara Wehr Affiliation: Jun. 09, 2026 I am a widow and what little life savings I have are in my retirement account. This smacks of just another greedy grab, stealing money that belongs to someone else. Call it what is its an attempt to legalize theft! Bunch of greedy criminals!

Sarah Chambers — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah Chambers Affiliation: Jun. 09, 2026 I want quarterly revelations or more. If we are investing our money for a future or our pension to protect us old age, we need more transparency and not less. We also need an equal playing field, rather than insiders knowing more and able to make more or prevent loss. Please protect the consumers and our investments and pensions Thank you. Sarah M. G. Chambers

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Sarah Sparks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah Sparks Affiliation: Jun. 09, 2026 With our economic situation in flux the last thing we need is less clarity in reporting. I am quite sure that others will state this better than I can. Sarah Sparks/ Retired California Teacher/80 years old and concerned!

Sent from my Galaxy

Sarah Sparks — Jun 9, 2026
Subject: Change in time of reporting From: Sarah Sparks Affiliation: Jun. 09, 2026 Sarah Sparks here. I am a retired California Teacher who only last year was able to receive Social Security benefits. I have a personal advisor for my investments. With our economy in flux it would be foolish to get regular reports LESS often. I am sure you have gotten comments which have been better stated. This news has me as an 80 year old investor truly worried. Please reconsider!

Sent from my Galaxy

Sarah Chase — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah Chase Affiliation: Jun. 09, 2026 I am the controller and director of finance at a privately owned manufacturing company, but worked in accounting, primarily at publicly traded businesses, for years before SOX was a standard. Please remember that regular reporting identifies trends, makes balance sheet errors stand out, and creates a record of behavior that helps hold people accountable.

Sarah H Gordon — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah H Gordon Affiliation: Jun. 09, 2026 Regulation and transparency keep the market healthy. No to the
plan to reduce disclosures.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sarah Orantes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah Orantes Affiliation: Jun. 09, 2026 I have been working in the securities industry with individual investors for the last 35 years. Quarterly reports of the companies that comprise retail investors stock portfolios should remain for those companies that are a part of the U.S. stock exchanges as they provide vital and important information that must be

timely to be useful to small investors.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sarah Towne — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sarah Towne Affiliation: Jun. 09, 2026 There is no reason other than greed and corruption to pass this rule. The public has the right to see these records and a 6-month window to hide the evidence is reprehensible. Please vote NO.

Sarah Towne

Saralynne Precht — Jun 9, 2026
Subject: S7-2026-15 Comment From: Saralynne Precht Affiliation: Jun. 09, 2026 Saralynne Precht
Boutique owner
Quarterly reports on my portfolio help me keep track of what's happening. 6 months is too long. As well as the fact that we should know as much as the people " in charge".

Best,
Saralynne

Sent from my iPhone

Scott Costello — Jun 9, 2026
Subject: S7-2026-15 Comment From: Scott Costello Affiliation: Jun. 09, 2026 NO! NO! NO! Companies must NOT be able to hide any part of their books at any time. This is corruption at its finest. Businesses want this so they can rape the system and leave investors with debt. NO!

Our great nation has been stripped of so many great things under the current administration. The looting must STOP!

Scott Costello, middle class engineer.

Scott Broam — Jun 9, 2026
Subject: S7-2026-15 Comment From: Scott Broam Affiliation: Jun. 09, 2026 I believe it is important to keep the current quarterly reporting requirements. Reducing the frequency is not serving transparency or honesty.

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Scott Elling — Jun 9, 2026
Subject: S7-2026-15 Comment From: Scott Elling Affiliation: Jun. 09, 2026 It’s just another scam to allow the people who run these companies to take advantage of their misuse of profits for the further gains for the “super rich to put their foot on the necks of working class Americans.”
This must stop forthwith!!

Scott Mutchler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Scott Mutchler Affiliation: Jun. 09, 2026 SEC team,

This is about maintaining integrity in financial reporting, integrity in company leadership, and the trust it engenders. Failure to maintain that integrity erodes public confidence and weakens participation in market capitalization.

Scott Mutchler, retired corporate leader.

Sean Cooper — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sean Cooper Affiliation: Jun. 09, 2026 I'm active duty military, which is only relevant because I know some things about earning trust. Honest reporting is one of the cornerstones of public trust. Why would you reduce the amount of public reporting for publicly traded companies? How does this benefit the public?

Sean La Chapelle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sean La Chapelle Affiliation: Jun. 09, 2026 It is bad enough that companies get TAX Dollar bail outs...that is NOT how capitalism is supposed to work. Now U want to allow them to not file public quarterlies. This is BS. Stop making laws for the rich.

Sean La

Sean White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sean White Affiliation: Jun. 09, 2026 Dear Sir or Madam,

I am a US Citizen, active participant in the economy, and small retail investor, and a close follower of technology startups in the US. I encourage the SEC to NOT relax the rules on frequency of financial reporting for new publicly traded companies. A perfect and very recent case in point that supports not relaxing the rules is that of Fermi, Inc. - one can look up the opaqueness and lack of financial controls that led to lots of investors losing substantial sums. Thanks in advance for your thoughtful consideration of my comment.

Sean White,

Sean White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sean White Affiliation: Jun. 09, 2026 Dear Sir or Madam,

I am a US Citizen, active participant in the economy, and small retail investor, and a close follower of technology startups in the US. I encourage the SEC to NOT relax the rules on frequency of financial reporting for new publicly traded companies. A perfect and very recent case in point that supports not relaxing the rules is that of Fermi, Inc. - one can look up the opaqueness and lack of financial controls that led to lots of investors losing substantial sums. Thanks in advance for your thoughtful consideration of my comment.

Sean White,
Aiken, SC

See Baker — Jun 9, 2026
Subject: Comment on S7-2026-15 From: See Baker Affiliation: Jun. 09, 2026 Why?

Shane Majesky — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shane Majesky Affiliation: Jun. 09, 2026 Shane Majesky, Retiree. Publicly traded companies should have to file quarterly reports to the SEC. Investors should have the right to know..

Sent from my Galaxy

Shar Wood — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Shar Wood Affiliation: Jun. 09, 2026 ABSOLUTELY NOT! This is a LICENSE TO STEAL.

Shar Wood

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shari graves — Jun 9, 2026
Subject: S7-2026-15 Comment From: shari graves Affiliation: Jun. 09, 2026 MORE transparency in corporate shenanigans not less! If corporate actions impact the lives of humans, their planet,vhealth, well being everything must be exposed & judged for help or harm' to all living creatures.
S M. G.
CT USA

Shari Wessler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shari Wessler Affiliation: Jun. 09, 2026 There is no good reason for this. It does not serve the public good or transparency.

Until next time,

Shari Wessler
201-446-0332 cell

(No trees were destroyed in the sending of this message. However, a significant number of electrons were terribly inconvenienced.) ;-)

Sharon Ritzman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Ritzman Affiliation: Jun. 09, 2026 There is enough theft, incompetence and corruption going on already. This will certainly increase the amount of illegal activity under cover of darkness by changing the criteria. STOP the corruption now, do not facilitate more.

Sent from my iPhone

Sharon Rutter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Rutter Affiliation: Jun. 09, 2026 The SEC is not doing their job by allowing companies and corporations permission to hide earnings from investors. Truthful reporting must be timely. Do not allow this change in reporting to occur.

Sharon Rutter

Sharon Avery — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Avery Affiliation: Jun. 09, 2026 I am an accountant so I do trust the company accountants and auditors to highlight any problems. This, however - 2026- is not the time to make changes to our financial integrity systems.

Sincerely,
Sharon Avery
Topeka, Ks

Sharon Gary — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Gary Affiliation: Jun. 09, 2026 Please keep corporate quarterly reporting intact.

Do not postpone oversight to every 6 months, which is a long period of time for financial shenanigans to go unnoticed or unwatched.

Corporations need constant oversight to avoid malfeasance.

Signed,

Sharon Gary
New York, NY 10012

Sharon Gremald — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Gremald Affiliation: Jun. 09, 2026 Quarterly reporting. I was at court reporter for years at the SEC doing hearings and procedures. The SEC serves a great purpose in rooting out corruption in this day and age. It seems to me we need more not less.

Sent from my iPhone

Sharon Hutt — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Hutt Affiliation: Jun. 09, 2026 Quarterly is the way things should stay!!

Sharon Larkin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Larkin Affiliation: Jun. 09, 2026 Sharon Larkin Consumer
Keep It Quarterly. Six months is too long to be hiding financial information. Quarterly has worked for many years, and needs to be continued.

Sent from my iPhone

Sharon Parker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Parker Affiliation: Jun. 09, 2026 As a retiree I need to be sure my money doesn't evaporate. Inflation is eating on one side so being able to keep an eye on investments is key to being able to sleep at night. Please don't make this harder.
Sharon

Sharon Powell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Powell Affiliation: Jun. 09, 2026 I am close to retiring and I will rely on my 401k to support me. If this law is approved, I feel corporations will have the opportunity to hide their real financial situation from shareholders. This will impact stock prices more widely and wildly as anyone can tell. This is dangerous to the small investor. I have worked in corporate America for many years and I see the danger with this rule change. Sharon Powell

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Sharon Stoneman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sharon Stoneman Affiliation: Jun. 09, 2026 We need quarterly reports. Period. It gives citizens a clearer picture of the financial health of our economy. Too much can get missed if reports came out only every six months. In the name of transparency, we need to retain quarterly reports.

Sheila Leander — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sheila Leander Affiliation: Jun. 09, 2026 As investors, we deserve access to company performance information. Keep the reports quarterly, please!
We need access as to how our monies are being used.

“If you want to go fast, go alone.
If you want to go far, go together.”
– African proverb

Shelley Bryan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shelley Bryan Affiliation: Jun. 09, 2026 Even as a small (but long time) investor -- being prevented from knowing, quarterly, how my investments are doing would be injurious to both my financial health and peace of mind. I cannot believe there is any GOOD reason to keep stock owners in the dark in that way.

Shelly Carson — Jun 9, 2026
Subject: KERP REPORTING QUARTERLY!!!!!!! From: Shelly Carson Affiliation: Jun. 09, 2026 Sent from my iPhone -Shelly carson, purchasing agent for a public school district. I’m nearing retirement age and making sure my funds are not being mishandled is a very high priority for me. 6 months between reporting is completely unacceptable. The world is a volatile place financially and extending reporting times just makes it harder to make a change when necessary.

Sheri Kaupa — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sheri Kaupa Affiliation: Jun. 09, 2026 To quote a catchy line from Jerry McGuire, “SHOW ME THE MONEY.”

Cutting transparency in the age of waste, fraud, and abuse?! That is ABSURD.
I come from working in education, where unnecessary paperwork bogs down teachers and doesn’t directly improve student performance. (Yet they are held to a standard, for public information on standardized tests- so that people can buy houses in the best school districts) If it’s important to disclose how a 3rd grader misses a passing score in Math standards… then- FOR THE LOVE OF GOD- please understand that financial information is important on a regular basis- a frequent, regular basis.

Investments, valuations, and FRAUD have gone hand-in-hand… and ABSOLUTELY must- at a minimum- be reported quarterly. Anything less increases risk- a longer window for fraud and abuse of the system- a higher risk in the long run.

Information impacts markets. This is like pulling the wool over investors and giving the insiders more time to take advantage. Making business decisions and deals, studying the economy and the job market-

If you don’t provide data, there’s nothing “BAD” to report- but it will weaken our country’s global posture if we’re blindly assuming we’re “#winning” because our president says so. (We can assume that means someone else is winning.)

I want receipts.

I want proof.
I want the data.

Why would anyone invest without first looking at performance data?
What is the worst that could happen? I don't want to find out. I want to keep the standard. I see this almost as another line of defense- or consumer protections.

Transparency is key: If the administration succeeds, we all succeed AND we will have the proof to show it. If policies fail, we will have the data so pinpoint patterns needing change and move forward by addressing data points.

If waste, fraud, and abuse, were actually a target of this administration, they would be transparent regarding "all of the winning" being done.

You know what's frustrating? Not having proof. Not having data. Not having access to data.

Is this the part of democracy when citizens are told to "trust the government," blindly?

It feels a bit like being blindfolded but then told to carry our money bag through New York City? What could go wrong? We can peek every 6 months, so what's the big idea?

Sherie Niebauer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sherie Niebauer Affiliation: Jun. 09, 2026 A good accountant and AI tools would reduce costs and could increase disclosures to once a month. The SEC is supposed to protect the investors, ALL if them, not just a select few. I want to know about any possible problems now, not six months after the fact. Sherie Niebauer Retired

Yahoo Mail: Search, Organize, Conquer

Sherri Hanna — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sherri Hanna Affiliation: Jun. 09, 2026 Sherri Hanna recently retired. I absolutely request that reporting rules remain quarterly in order to keep my investments well informed and safe. This is critical for all Americans

Sherri

Sent from my iPhone

Sherry L Skogstad — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Sherry L Skogstad Affiliation: Jun. 09, 2026 At a time when there is already a deepening divide between the top 1% and the rest of our country, it is unconscionable for the SEC to allow the loss of returns of our 401K's. Working people are being squeezed from all directions and inflation, this administrations tariffs and the possible loss of income from social security will make life much harder for all of us. We have spent our wokrking years trying to make certain we could live comfortably in our retirement. Increasing profits for shareholders will not make a great difference to their lives, just their bank accounts. It will be incredibly detrimental to

those who have worked so hard to provide for themselves in their later years.

Sherry Skogstad, retired

Sent from my iPad

Sherry Priest — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sherry Priest Affiliation: Jun. 09, 2026 There is no reason for any trust worthy company or entity to “go dark” It leads one to think that unethical or illegal practices are being committed.

Sherry Priest
Retired Educator

Sent from my iPhone

Sheryl Simons — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sheryl Simons Affiliation: Jun. 09, 2026 S. Simons, Retired
This information is necessary for me to make informed decisions about my investments. There’s no need to change this process. Don’t we have enough broken processes in our country?

Sent from my iPad

Shirl Ruesch — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shirl Ruesch Affiliation: Jun. 09, 2026 Shirl R.
Retired
Need to have quarterly statements to handle my bills.

Shirl
Sent from my iPhone

Shirley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shirley Affiliation: Jun. 09, 2026 STOP! NO, NO, NO!
This is very self serving.. Keep peeps investing in the dark so they can't make intelligent decisions about their investments.. isn't it enough you got yourself out of the pension business, now, more screwing around?? Always insulting the pu lic ..

Shirley Lambertson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shirley Lambertson Affiliation: Jun. 09, 2026 STOP! NO, NO, NO!
This is very self serving.. Keep peeps investing in the dark so they can't make intelligent decisions

about their investments.. isn't it enough you got yourself out of the pension business, now, more screwing around?? Always insulting the pu lic ..
Shirley Lambertson, retired.

Shirley Ruane — Jun 9, 2026
Subject: S7-2026-15 Comment From: Shirley Ruane Affiliation: Jun. 09, 2026 This is more Trump crap to screw Americans. This is your money you should have access at any time to it

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SM Connors — Jun 9, 2026
Subject: S7-2026-15 Comment From: SM Connors Affiliation: Jun. 09, 2026 Sharon Connors, retired H*LL NO. We want and deserve 100% transparency. No more "favors for businesses and corporations. while you give WE THE PEOPLE NOTHING. We are sick of loopholes, corporate welfare, tax breaks, political "donations (pay for play) and all of the other BS these people get away with. NO NO NO NO NO NO NO. ONE MILLION TIMES NO !!

Yahoo Mail: Search, Organize, Conquer

Soheeb Wains — Jun 9, 2026
Subject: S7-2026-15 Comment From: Soheeb Wains Affiliation: Jun. 09, 2026 Hi I'm Soheeb and am an AI Engineer

I'm writing to say this proposal reducing company oversight and only enforcing companies to report financial results every 6 months is a terrible idea.

This will only enable companies to make more poor decisions and also keep millions of working class investors from making informed decisions with their investments.

This matters to me because I lived through Enron, the 2008 economic collapse of which subsequent investigations revealed were enabled by lack of oversight and transparency.

History repeats itself, and this change will do absolutely much much more harm than good. If passed, millions of working class Americans will be impacted negatively.

Please understand that the American people want more transparency and oversight into large corporations as the common man has a vested interest in promoting the common good of society. The reverse is true for large corporations, they don't benefit from transparency, they benefit from the lack of it. And what the benefit from will harm society as a whole as we've seen time and time again (Enron, 2008 economic collapse just to name a few)

Sent from my iPhone

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sondra roe — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Sondra Roe Affiliation: Jun. 9, 2026 Semi-annual reporting proved to be a terrible plan for investors when it was the standard before. There is absolutely no

good reason to change back to the system that failed before. Information needs to be as up to date as possible. Without it, investors are shooting blind. The quarterly reporting plan provides a much clearer picture of the health (or not) of the business.

Sonny Nelson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sonny Nelson Affiliation: Jun. 09, 2026 I am tired of the powers stripping our power of knowledge. SEC you seem to allow to much pass by your eyes and allow politicians, rich and the privileged to make money without any consequences because it seems your eyes are closed to them. I personally feel people of America need to be free to all ways of gaining wealth without being stiffed by SEC.

Stacey Mokotoff — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stacey Mokotoff Affiliation: Jun. 09, 2026 Thus must not happen. We need more transparency not less

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Stacey Wallace — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stacey Wallace Affiliation: Jun. 09, 2026 Please stop working for the 1% and start working for the tax payers. We are tired of the corruption and greed. Look at Italy, Albania, & other countries. Albania has 300,000 people, we have over 300 million, about 50% of this are ready to stop feeding the beast that is Wall Street. When it happens, I would want to be on the side of the people, not some billionaire who wants another way to hide money! How about you stop benefiting them and start benefiting the American people. You may be on the side of good or evil, that is a clear choice. People are no longer going to allow the games that divided us in the decades past. Stop protecting Wall Street.

Sent from my iPhone

Stacey Bevis — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stacey Bevis Affiliation: Jun. 09, 2026 Stacey Bevis-- i do not personally have a 401k but I know a whole lot of people that do. Too much can happen in 6 months. And with our crooked government led by an even more crooked leader, it definitely will. Not saying that it won't happen in 3 months time, however hopefully the damage that they do will come to light faster and some form of action taken to avert damages.

Stan Rynex — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stan Rynex Affiliation: Jun. 09, 2026 I believe that this is a bad idea. The more timely information a person has, the better they can make investment decisions. Do not change the current laws.

Thank you. Stan Rynex

Sent from my iPhone

Stan Houk — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stan Houk Affiliation: Jun. 09, 2026 NO, NO, NO !!!!!!!!

Stanley White — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stanley White Affiliation: Jun. 9, 2026 As an upcoming retiree this change would affect me and the savings I'm supposed to live on. Do not give companies time to hide bad news.

Starlyn D'Angelo — Jun 9, 2026
Subject: S7-2026-15 Comment From: Starlyn D'Angelo Affiliation: Jun. 09, 2026 Hello,

I am a resident of NY. I value quarterly reporting for my 403B investments. I need more regular reporting for decision making purposes and transparency.

Quarterly reports have been standard for decads and adequately met information needs. There's no need to reduce access to timely financial information. Please do not implement 6 month reporting.

Thank you.

Starlyn D'Angelo

Stefan Bartelski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stefan Bartelski Affiliation: Jun. 09, 2026 Stefan Bartelski, retired business systems implementor. There is little or no reason to change the current system, "if it ain't broke, don't fix it." With today's computerized business systems, the cost of reports are minimal. Not reporting to the public regularly increases the chances of fraud, see MN, OH and other states.

Stefan Bartelski

Stefanie Koewler — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stefanie Koewler Affiliation: Jun. 9, 2026 KEEP THE QUARTERLY REPORTS

Quarterly reports allow consumers to have information in a more timely manner, so they can make more informed decisions regarding their investments and finances.

Stefanie Koewler, Community Builder

Stella Ginis — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Stella Ginis Affiliation: Jun. 09, 2026 Quarterly reporting should be 4 times a year. Quarterly reporting prevents hiding money; it shows transparency, and it shows health or sickness of a company as it happens. In this day and age, why scale back to semi-annually???? I honestly am just confounded by this possible change.

The SEC is supposed to be an independent federal government agency that regulates the U.S. securities markets, enforces federal securities laws, and protects investors. Do your job and protect investors. Thank you for your consideration.

Sincerely,
Stella Ginis

Stephanie Compton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephanie Compton Affiliation: Jun. 09, 2026 This is beyond corrupt…. Public trust needs to be respected, protected and restored.

Stephanie Mohr — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephanie Mohr Affiliation: Jun. 09, 2026 SIMPLY BY THE DESIRE TO MAKE THIS CHANGE YOU ARE TELLING THE WORLD WHAT YOUR MOTIVES ARE.

Stephanie Nagel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephanie Nagel Affiliation: Jun. 09, 2026 Quarterly reporting works well. Investors follow their portfolios quarterly. It is important that ALL investors can do this. I will be apprehensive of investing if this changes. Maybe the 1 percent does not care but the rest of us do. Keep the quarterly reports.
I am retired. Millions of us retired like the quarterly reports. If it changed I will probably shift $ from my investments into bank cds. Imagine the impact of retired people doing this if the quarterly reports stop. !!!!!!
I am Stephanie Nagel

Sent from my iPhone

Stephen Baxter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephen Baxter Affiliation: Jun. 09, 2026 Stephen Baxter, retired. Ithaca, Ny. Your job is to PROTECT the public not facilitate corruption and insider trading!

Stephen Lester — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephen Lester Affiliation: Jun. 09, 2026 WTF is wrong with you SEC! You are to stop fraud and we need more reporting not less to actually combat it. Reporting should be done monthly!!!!!

Thanks,

Stephen Lester

Stephen Mencik — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephen Mencik Affiliation: Jun. 09, 2026 Six months is sufficient. Maybe we'll get Execs looking more for long term growth again, instead catering to "what have you done for me lately" speculators.

Stephen R Smith — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Stephen R Smith Affiliation: Jun. 09, 2026 Subject: Support for Quarterly Investor Communications

I support maintaining quarterly notifications as the minimum standard for investor communication. In a period of market volatility, less frequent reporting would leave investors with outdated information and weaken transparency, which is especially important for informed decision-making and market confidence.

My name is Steve Smih, and I am a Budget Analyst in Georgia. From my perspective, quarterly reporting is the lowest acceptable cadence for public-company investor communication because it gives the market timely updates without creating unnecessary delays in disclosure.
Thank you for considering this comment.

Sent from my Galaxy

Stephen Small — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stephen Small Affiliation: Jun. 09, 2026 To whom this may concern:
This is yet another affront on the transparency that account holders of their retirement savings have

to suffer for the sake of those who control other people's money. And I say NO to this change.

Yours truly,
Stephen Small

Steve Clouthier — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steve Clouthier Affiliation: Jun. 09, 2026 My name is Steven Clouthier. I can think of no good reason why quarterly reports should not be kept as is. The common investor is already disadvantaged enough. Who in their right mind would think it is a good idea to reduce the sharing of information by 50 percent? It is ridiculous that this is even being considered.

Steve Dallas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steve Dallas Affiliation: Jun. 09, 2026 Why would someone who invests their hard earned money not deserve regular reporting of their accounts? Is that just for millionaires, billionaires and politicians?

Sent from my iPhone

Steve Dossick — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Steve Dossick Affiliation: Jun. 09, 2026 Stephen E Dossick

Software Engineer

Quarterly filings are essential to allow investors to really dig into the financials of a company. Too much can change over the course of half a year.

-s

Steve Doucette — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Steve Doucette Affiliation: Jun. 9, 2026 Simply consider this analog. Would you like your grade/high school kids to report their grades to you just 2 times a year? If your running a private business would you like your accountant to only report your balance sheet and financials to you only twice a year? Timely transparency is everything to be able to make good sound decisions about a private business and to help your kids make timely decisions about

their academics so they can course correct if needed. Who ever thought that less transparency from our public companies was a good idea. We tried this experiment once in the past and it failed miserably. Why do we think it's going be any different this time around. Please wake up from your dreamscape and use the history lessons learned from the past and nix this asinine idea before it goes any further. Steve Doucette, WA State, Retired Commercial Manager

Sent from my iPhone

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steve lara — Jun 9, 2026
Subject: S7-2026-15 Comment From: steve lara Affiliation: Jun. 09, 2026 Please stop favoring politician insider trading that is illegal for the average American. I support freedom for equal opportunities for everyone. The upper class is allowed criminal activity which is an attack on the country.

Sent from my iPhone

Steve Minor — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steve Minor Affiliation: Jun. 09, 2026 No don’t extend it for six months!

Steve Phillips — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Steve Phillips Affiliation: Jun. 09, 2026 WTF? Joseph Kennedy must be rolling in his grave. In what universe does delayed performance data help investors?

This proposal appears to be a charade, a Trojan horse that will allow bad corporate managers to fleece investors.

You should be ashamed of yourselves.

Steve Ruth — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Steve Ruth Affiliation: Jun. 09, 2026 Comment in Support of Maintaining Quarterly Reporting
I support maintaining the current requirement for quarterly financial reporting.
Quarterly reporting provides investors with regular, timely information about company performance. This transparency helps investors make informed decisions and supports fair and efficient markets. When information is provided more frequently, risks can be identified earlier and addressed before they grow into larger issues.
Reducing reporting to twice per year would create longer gaps with limited visibility. This increases the likelihood of sudden negative surprises and larger market swings when results are finally disclosed. More frequent reporting helps smooth this effect by providing a steady flow of information.
Quarterly reporting also helps ensure a level playing field. Large institutions and insiders often have

access to more frequent insights through other channels. Public quarterly reports are a key tool for everyday investors to stay informed and participate fairly in the market.
While reducing reporting frequency may lower some administrative burden, the tradeoff is reduced transparency and increased risk to investors. The benefits of consistent, reliable information outweigh the cost savings.
For these reasons, I recommend maintaining the current quarterly reporting framework.

If you want, I can tailor this for a formal SEC submission tone or make it shorter.
Provide your feedback on BizChatYou said: Make it more formal for SEC submissionCopilot said: CopilotHere is a more formal version suitable for an SEC comment submission:

Re: File No. S7-2026-15 — Comment in Support of Maintaining Quarterly Reporting Requirements
I respectfully submit this comment in support of maintaining the current requirement for quarterly financial reporting by public companies.
Quarterly reporting is a foundational element of transparent and efficient capital markets. Regular, timely disclosure of financial information enables investors to evaluate company performance, allocate capital effectively, and respond to emerging risks in an orderly manner. The consistent availability of quarterly data promotes market discipline and supports informed decision-making across all classes of investors.
Reducing the reporting frequency to semi-annual intervals would materially decrease transparency. Longer gaps between required disclosures increase the likelihood that adverse developments accumulate without visibility, potentially resulting in more significant market disruptions when such information is eventually released. More frequent reporting mitigates this risk by providing incremental updates that allow for a more continuous and measured price discovery process.
Quarterly reporting also supports fair access to information. Public filings serve as a primary source of reliable data for individual investors and smaller market participants. Extending the reporting interval may widen the informational gap between these investors and larger institutions or market insiders, who may have access to alternative channels of insight.
While a reduction in reporting frequency may provide modest cost savings for issuers, those benefits should be weighed against the broader impact on market transparency, investor confidence, and capital formation. The existing quarterly framework has operated effectively for decades and remains integral to the integrity and competitiveness of U.S. capital markets.
For these reasons, I respectfully recommend that the Commission retain the current quarterly reporting requirements.

Stephen Ruth

Steve S — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steve S Affiliation: Jun. 09, 2026 I believe this rule will put small investors at the mercy of insiders. The proposal should contain a circuit breaker procedure in the 5 trading days after an earnings report. A stock can only move +-2% daily. This prevents corrections of 10-15% in the first HOURS after an earnings report that only insiders can be prepared to take advantage of. Without it, investing turns into playing a casino game twice a year. Corporate guidance should be required to be issued every 3 months, as is done now.

Steven Freitas — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steven Freitas Affiliation: Jun. 09, 2026 Investors deserve

complete transparency of the financial state of publicly traded companies. Have we forgotten the reason this was implemented in the first place? Do not reduce the requirement of quarterly reporting. SARBANES OXLEY was created out of a tangible need.

Thank you,
Steve Freitas

Steven Jones — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Steven Jones Affiliation: Jun. 09, 2026 Steven Jones. Teacher. This makes no sense not just for investors but also for retirees and the economy as a whole

Sent from my iPhone

Steven Wyckoff — Jun 9, 2026
Subject: S7-2026-15 Comment From: Steven Wyckoff Affiliation: Jun. 09, 2026 So what is next? The banks start letting you have a bank statement twice a year?

Sent from my iPad

Stuart Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Stuart Jones Affiliation: Jun. 09, 2026 Quarterly reporting is a must. Please maintain that consistency.

Sue Braden Hull — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sue Braden Hull Affiliation: Jun. 09, 2026 I need to keep my eyes on my 401k and IRAs quarterly reporting is necessary in this fluctuating market

Sent from my iPhone

Sue Byrd — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sue Byrd Affiliation: Jun. 09, 2026 Please do not keep the hardworking, honest investors in the dark! The quarterly reports are vital for a well-informed investor to wisely maintain their portfolios! We have placed our trust in the SEC to be forthcoming with us! Thank you for attention to this matter!
Sue Byrd, retired, Southern Pines, NC

Sue
🦜

Sue Jennings — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Sue Jennings Affiliation: Jun. 09, 2026 I am submitting comments to urge the SEC to keep the quarterly reports. Accurate and timely information is the lifeblood of financial markets. It enhances investor decision-making, increases market efficiency, and lowers the cost of capital.

When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. However, it is the everyday investor, like myself, who gets left in the dark.

Reducing the frequency of reporting risks curtailing investment.

Personally, as a retiree living off of my investments, quarterly reports are vital to my financial planning, especially in these times of unpredictability, and high gas, food, and medical care costs. As the "Oracle of Omaha" has said:
“I like the figures quarterly, and I hope that stays.” (Warren Buffett, Chairman & CEO of Berkshire Hathaway).

Keep the quarterly reports!

Thank you,

Sue Jennings

Sue Russ — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sue Russ Affiliation: Jun. 09, 2026 Public companies should make their financial reports quarterly.

Sent from my iPhone

Sunil Khanal — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sunil Khanal Affiliation: Jun. 09, 2026 Dear SEC,
Knowing how the public companies we are invested in are performing is not a luxury for the common people, it is tied to retirement and critical life decisions for ourselves and our children. As a father, I’m constantly thinking about how to ensure my son can afford college, or how I am going to be able to afford retirement. Reducing the reporting frequency is not good for everyday people like myself. I sincerely request that you do not reduce this reporting frequency.

Respectfully,
Sunil Khanal
California

Susan Shields — Jun 9, 2026

Subject: S7-2026-15 Comment From: Susan Shields Affiliation: Jun. 09, 2026 Susan Shields Retired. Longer spans of time between postings is disadvantageous. I'm concerned about fraud events. I like to stay u to date in real time. I need to watch my money closely. Thank you.

Susan Bala — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Bala Affiliation: Jun. 09, 2026 My name is Susan. I am a small business owner. Please Keep It Quarterly. Thank you.

Susan Bell — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Bell Affiliation: Jun. 09, 2026 This can only happen in the era of the biggest film-flam man ever to be president. Cheaters in charge in Congress, the SEC, SCOTUS. I'm ashamed of my country.

Sent from my iPhone

Susan Capps — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Capps Affiliation: Jun. 09, 2026 Keep the quarterly report coming guys
sincerely
Susan Capp

Sent from my iPhone

Susan Center — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Center Affiliation: Jun. 09, 2026 Please keep the reporting of our stock market numbers quarterly so that we the the people have access and better/more control. Thank you for your attention to this matter!

Sent from my iPhone

Susan Cummings — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Cummings Affiliation: Jun. 09, 2026 We need quarterly reports! Why would they be reduced except to keep us out of the loop! There is no upside to this for average Americans

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peace

Susan Endres — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Endres Affiliation: Jun. 09, 2026 To the SEC,

I have been actively involved in the stock market for many years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

V/r,
Susan Endres
NJ, USA

Susan Fletcher — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Fletcher Affiliation: Jun. 09, 2026 I do not need to receive statements every 6 months I need to know how a company is doing on a quarterly basis at a minimum This is my right as a stockholder through my 401K I need this information so I can adjust as needed for my continued financial forecast on my savings Key word “MY”savings Do your job serve the customers not the executives

Sent from my iPhone

Susan Kelley — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Kelley Affiliation: Jun. 09, 2026 As a senior citizen, I need timely reports in order to manage my investments. Six months is much too long to wait for reporters.

Sent from my iPad

Susan Lee — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Lee Affiliation: Jun. 09, 2026 There should be MONTHLY reports. Not semi-annual, not quarterly but MONTHLY.

Sent from my iPad

Susan M Boyle — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan M Boyle Affiliation: Jun. 09, 2026 It is deranged to suggest that publically traded corporations be spared standard quarterly reporting requirements. It would obscure trends and prevent investors from properly assessing a corporations financial health.

Sent from my iPad

Susan M Whyble — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan M Whyble Affiliation: Jun. 09, 2026 Susan M Whyble.

Retention specialist - close to retirement. The economic world turns on the edge of a dime. If I had my way they would report monthly. Quarterly is the MINIMUM they should be reporting to us. I can promise shareholders won't like twice a year.

Susan Rappaport — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Rappaport Affiliation: Jun. 09, 2026 Are you crazy? People need information to make responsible decisions about their investments. Quarterly reports are the least companies can do. Susan Rappaport, retired widow

Sent from my iPhone

Susan Schechter — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Schechter Affiliation: Jun. 09, 2026 My retirement is in the stock market. Reporting quarterly keeps companies accountable to shareholders like me. Please leave quarterly reporting.

Susan Schechter
(765)413-3040

Susan Stine — Jun 9, 2026
Subject: S7-2026-15 Comment From: Susan Stine Affiliation: Jun. 09, 2026 We need transparency in all matters. The meetings and deals done behind closed doors are giving too much away that should being paid.

Sent from my iPhone

Suzanne Smith — Jun 9, 2026
Subject: S7-2026-15 Comment From: Suzanne Smith Affiliation: Jun. 09, 2026 Suzanne Smith retired
In the fast-paced world of modern finance, transparency and timely information are not just desirable – they are essential. Yet, a growing trend towards less frequent, or even entirely optional, corporate disclosures threatens to undermine this fundamental principle. This shift, often framed as a burden reduction for companies, comes at a significant cost, particularly to individual investors, and demands a strong stance against such a retreat from openness.

Our reliance on quarterly information to make informed investment decisions is already a compromise. The business landscape is no longer a slow-moving river; it's a dynamic, constantly shifting current. Quarterly reports, by their very nature, present a snapshot of a company's performance that is already weeks, if not months, out of date by the time it reaches us. Major events – unexpected product launches, significant legal developments, shifts in consumer demand, or geopolitical disruptions – can unfold and impact a company's trajectory between these reporting

periods.

To make critical decisions about buying, selling, or holding an investment based on information that is inherently lagging is to navigate with a rearview mirror. This delay amplifies risk, making it harder for individual investors to react swiftly to changing circumstances and potentially widening the gap between smart money and everyday participants. If even quarterly information feels insufficient, pushing it back further is a step in the wrong direction.

When the flow of crucial information is throttled, corporate insiders inevitably gain an unfair advantage. Those within a company – executives, directors, and their immediate associates – often possess material non-public information long before it's disseminated to the broader market through official channels. Longer reporting gaps exacerbate this disparity.

Imagine a scenario where a significant, undisclosed problem is brewing within a company. While the public waits for the next quarterly report, insiders, privy to the developing situation, can discreetly adjust their holdings. This isn't just about perceived fairness; it's about the integrity of the market. The principle of equal access to information is a cornerstone of a healthy stock market. Extending reporting periods erodes this principle, empowering those with privileged knowledge at the expense of every other stakeholder.

The argument that "optional" reporting can mitigate this problem is a misleading one. Companies that choose to opt in to less frequent reporting are precisely those whose investors often most need frequent updates. These might be smaller, growth-oriented companies with volatile revenue streams, or those in industries undergoing rapid technological change. Their investors are typically more sensitive to news and require more regular reassurance or warnings.

Furthermore, the "opt-in" approach creates a two-tiered system. Investors will need to meticulously track which companies have opted for less frequent disclosures, adding another layer of complexity and diligence. This also incentivizes companies that might be facing difficulties to reduce transparency, further shielding the very information their investors need to assess risk. It's a strategy that prioritizes corporate convenience over investor necessity.

Finally, the purported cost savings to companies from reducing reporting frequency are, in many cases, not worth the cost to investors. The resources a company dedicates to preparing financial reports are an investment in maintaining credibility, attracting capital, and fostering trust. For individual investors, the ability to access timely, reliable information is paramount to protecting their hard-earned savings and building wealth.

The value of informed decision-making, the reduction of information asymmetry, and the maintenance of a fair and transparent market far outweigh the incremental savings a company might achieve by publishing less frequently. The cost to investors is the potential for significant financial loss due to uninformed decisions, the erosion of confidence in the market, and the feeling of being at a perpetual disadvantage.

In conclusion, the move towards less frequent, or optional, corporate reporting is a dangerous step backward. It jeopardizes informed decision-making, widens the insider-investor gap, creates a misleading "optional" solution, and places corporate convenience above investor protection. We must advocate for robust, timely, and consistent financial disclosures as a bulwark of a fair and functioning market, rather than allowing it to erode under the guise of corporate efficiency. The cost of silence is simply too high.

Sent from my Galaxy

Sybella Pope-Sears — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sybella Pope-Sears Affiliation: Jun. 09, 2026 It is wrong to allow companies to hide the financial information from their shareholders and employees for 6 months! No absolutely NO

Trust in the Lord and do good. Psalm 37:3
Still pretty good advice, even for these scary political times.
God is bigger than the boogie-man. I am grateful.

Sylvia Foltz — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sylvia Foltz Affiliation: Jun. 09, 2026 I want quarterly statements. Every 6 months will not be sufficient.

Sylvia Kladko — Jun 9, 2026
Subject: S7-2026-15 Comment From: Sylvia Kladko Affiliation: Jun. 09, 2026 Keep the quarterly report. Keep it honest for the investors sake. There's tools little honesty left these days.

Sent from my iPhone

T Gabbert — Jun 9, 2026
Subject: S7-2026-15 Comment From: T Gabbert Affiliation: Jun. 09, 2026 Tim Gabbert, Retired Professional Photographer
DO NOT APPROVE SEMI-ANNUAL REPORTING
I rely on the quarterly reports to adjust my retirement investments. Semi-annual reporting needlessly delays the data and allows for companies to hide crucial info. Other countries have toyed with this model and good things have not happened. Public trust in the SCC will erode if you approve this.

Sent from my iPad

Tabassam Shah — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Tabassam Shah Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Taking away quarterly information would leave me investing with a blindfold on, hurting the investment decisions that shape my financial future. Quarterly disclosures help me make informed decisions, and the SEC shouldn't take vital information away from all investors.

Tamara Hale — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tamara Hale Affiliation: Jun. 09, 2026 SEC, continue quarterly reporting. We need investment transparency.

Thank you!

Tamara Kettlehut — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tamara Kettlehut Affiliation: Jun. 09, 2026 Tamara Kettlehut, small business owner. I am very much against the proposal to move away from quarterly reporting to biannual reporting. Not having the knowledge of how my investments are performing will prevent the small investor from reacting in a timely manner to preserve my financial future. This is not acceptable! Keep the quarterly.

Sent from my iPhone

Tamara Strahan — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Tamara Strahan Affiliation: Jun. 09, 2026 Please continue quarterly reporting, its worked well for me.

Tami Jones — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tami Jones Affiliation: Jun. 09, 2026 Tami Jones, RN
It matters greatly to me that frequent disclosure is done in order to protect me at retirement which should be soon.

Tammy Newton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tammy Newton Affiliation: Jun. 09, 2026 Businesses need to be help accountable and transparency is the only way. Please continue with the quarterly reports

Sent from my iPhone

Taylor Burton Edwards — Jun 9, 2026
Subject: S7-2026-15 Comment From: Taylor Burton Edwards Affiliation: Jun. 09, 2026 Transparency is vital in all financial markets. For those of us not invested in funds for our retirements, that is already limited to four times per year. Do not make the transparency worse for us and those who help us manage these investments!

Sincerely,

Taylor W Burton Edwards

Teacher Mayes — Jun 9, 2026
Subject: S7-2026-15 From: Teacher Mayes Affiliation: Jun. 09, 2026 Please continue to keeps reporting frequent and timely for small investors like me. I'm in an investment club and this information is vital. - ES Mayes Grayson, GA

Temple — Jun 9, 2026
Subject: S7-2026-15 Comment From: Temple Affiliation: Jun. 09, 2026 Enough of this crap. Keep the reporting quarterly. Every investor should know what’s happening with their investments.

Sent from my iPhone

Teresa Louis-Tomlinson — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Teresa Louis-Tomlinson Affiliation: Jun. 09, 2026 My name is Teresa Louis-Tomlinson. I am a retired teacher and my survival depends upon my investments. You must protect the people of this country! Do not let this happen!

Terry biebel — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Terry biebel Affiliation: Jun. 09, 2026 Terry Biebel. Professional pilot
It did not work before. Please give me one good reason why this should be changed. I’m at retirement age and I have worked very hard. Why and WHO wants this? Can you please share names of companies and individuals within the SEC that are promoting this disaster for the average American? I’m educated and a 25 year professional pilot. Give the average American citizen more credit than this. Please explain the benefits to me.
Thank you

Sent from my iPhone

Terry Moore — Jun 9, 2026

Subject: S7-2026-15 Comment From: Terry Moore Affiliation: Jun. 09, 2026 Appreciate quarterly reporting . Helps with decisions Terry Moore business owner

Sent from my iPhone

Terry mullins — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Terry mullins Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
We need more disclosure for public companies

Terry Oden — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Terry Oden Affiliation: Jun. 09, 2026 I am retired. My retirement income comes from a retirement fund that invests in America by investing in American companies. Assurance that those companies are playing fair and above board warrants maintaining the currently required quarterly reporting

Terry L Oden
Santa Rosa, CA

Ideas are acts of understanding; they involve clearing away old delusions, not erecting new ones; they are inherently open, not closed, and their effects are always to some degree surprising.
— Matthew Stewart, Nature’s God: The Heretical Origins of the American Republic

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Theodore Darid Mauro — Jun 9, 2026
Subject: S7-2026-15 Comment From: Theodore Darid Mauro Affiliation: Jun. 09, 2026 I'm a small investor who just puts whatever extra I have to spare from raising my family in the market in hopes of investing in the American dream. I don't have the advantages of a major brokerage firm, I don't work on Wall Street, I can only rely upon what information I receive by SEC filings. I am very hesitant to consider continuing to invest in the United States markets if there is this change. As of this time no one has shared a particular reason why this will improve investor relations. We all rely upon these reports and to decrease them decreases the likelihood that I'm going to continue to invest. With e-trader and other online investing opportunities in a global scale I have other options, please do not make these changes it will not benefit anyone and could hurt the US markets in major ways. The SEC's purpose is oversight, this change is against the very job you have.

Theresa Casey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Theresa Casey Affiliation: Jun. 09, 2026 I am a retired education professional. I want to know where my retirement money is and how it's being invested, not 6 months down the road when it's too late to make changes. I worked hard and saved for retirement. BE
ACCOUNTABLE AND TRANSPARENT NOW not in 6 months!
Theresa Casey

Sent from my U.S.Cellular© Smartphone
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THERESA CRAGAN — Jun 9, 2026
Subject: S7-2026-15 Comment From: THERESA CRAGAN Affiliation: Jun. 09, 2026 WTF is wrong with you people

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Theresa Hawkins — Jun 9, 2026
Subject: S7-2026-15 Comment From: Theresa Hawkins Affiliation: Jun. 09, 2026 There should be no dark windows period! It's my money

Sent from my iPhone

Therese Thompson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Therese Thompson Affiliation: Jun. 09, 2026 How does this benefit anyone but the ultra-rich insiders? NO!!!

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Theresia Shearer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Theresia Shearer Affiliation: Jun. 09, 2026 Quarterly reports at the very least!

The market is volatile and subject to insider trading and manipulation by the very people in our government that should be protecting us.

Every company has internal monthly reports. Quarterly external reports should be the vey minimum.

Thomas Newton — Jun 9, 2026
Subject: S7-2026-15 Comment From: Thomas Newton Affiliation: Jun. 09, 2026 I am a recently retired Registered Investment Advisor (RIA) and am highly against against any reduction in statement frequency. If any changes are made, the change should be to Monthly Statements. More visibility, not less.
Sincerely, Thomas Newton

Thomas Roberson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Thomas Roberson Affiliation: Jun. 09, 2026 I frankly have doubts of the integrity of some reports now and don't wish my ability to follow up on any investments i may have to be delayed for another 3 months i fact I'd like monthly updates!

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Thomas Stokes — Jun 9, 2026
Subject: S7-2026-15 Comment From: Thomas Stokes Affiliation: Jun. 09, 2026 Not fair to retail investors.
Thomas Stokes

Sent from my iPad

Thomas Vander Ziel — Jun 9, 2026
Subject: S7-2026-15 Comment From: Thomas Vander Ziel Affiliation: Jun. 09, 2026 Keep quarterly

Sent from my iPad

Thomas Witte — Jun 9, 2026
Subject: S7-2026-15 Comment From: Thomas Witte Affiliation: Jun. 09, 2026 Thomas E. Witte, retiree.

Shifting away from quarterly reporting will only lead to more volatility when earnings are reported. Just look at Broadcom last week and their report was mostly positive. Letting things go for six months will only allow the prices to rise and a handful of poor results will have even greater selloffs.

Tim Nanof — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Tim Nanof Affiliation: Jun. 09, 2026 My name is Tim Nanof and I am writing personally and not in my official employment capacity.

I am the EVP of Policy & Government Affairs for the American Nurses Association.

I am a citizen and resident of Maryland.

Transparency is critical in financial decision-making.

There is no reason quarterly reporting should be replaced by semi-annual updates.

Our economy and the business environment is too volatile to rely on semi-annual reporting.

Quarterly reporting should remain the standard in the best in years of consumers, taxpayers and our economy.

Thank you for considering my perspective.

--- Timothy Nanof

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Tim Wallace — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tim Wallace Affiliation: Jun. 09, 2026 Don't let them hide the books, it immoral, unethical and disgusting.

Thanks,
Tim Wallace

Timothy Fitzpatrick — Jun 9, 2026
Subject: S7-2026-15 Comment From: Timothy Fitzpatrick Affiliation: Jun. 09, 2026 Please keep current reporting requirements!

Sent from my iPhone

Timothy Thomas — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Timothy Thomas Affiliation: Jun. 09, 2026 Tim thomas, vp prod mgt at Bank of America: do NOT DO THIS. It has been tried twice before and caused real losses. I am near retirement and do not wish to see those kind of losses.

Sent from my T-Mobile 5G Device
Get Outlook for Android

ToastedCheezer — Jun 9, 2026
Subject: S7-2026-15 Comment From: ToastedCheezer Affiliation: Jun. 09, 2026 What? Are you nuts at the SEC? If it works, quit trumping with it!

Sent from my iPhone

Todd Downing — Jun 9, 2026
Subject: S7-2026-15 Comment From: Todd Downing Affiliation: Jun. 09, 2026 Less transparency? Really? That's what I want with my retirement nest egg? That this is even a proposal is ridiculous on its face. Plus it builds zero confidence in US investments with the rest of the planet. Keep financial reporting quarterly!

Todd S — Jun 9, 2026
Subject: S7-2026-15 Comment From: Todd S Affiliation: Jun. 09, 2026 This is outrageous. Insiders are already screwing the American worker, taxpayers, and everyone else, now we want to let them hide the telephone pole they are using to do it.

Tom Blessing — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tom Blessing Affiliation: Jun. 09, 2026 Taking away quarterly reports will not help me or others investors make good decisions about companies and I'll take my money to places that do. This decision will hurt investment in the US.

Thomas Blessing IV
Film Producer

Tom Hansen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tom Hansen Affiliation: Jun. 09, 2026 Less frequent reporting increases the opportunity for fraud and corruption. With the current administration, there’s already more than enough of that. Can we please at least try to keep things as transparent as possible? Sincerely, Tom Hansen,Retiree living on my investments.

Tom Johnson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tom Johnson Affiliation: Jun. 09, 2026 Tom Johnson, retired. Insider trading is bad enough now, with no reporting honest investors are at a disadvantage. Transparency is curtailed. Do not change reporting requirements.

Thomas Johnson

Tom Manger — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tom Manger Affiliation: Jun. 09, 2026 Do you want to destroy

any remaining sense of trust with the US financial system and the overall economy?

Do you want Donald Trump's next bankruptcy filing to be for the USA itself?

Our financial systems are already run by a bunch of ruthless greedy bastards. The only thing that keeps them honest is a fear of jail time. Changing reporting from quarterly to semi-annually will only make it easier for them to rob investors blind.

This. Is. A. Bad. Idea.

In the meantime, I'll be taking my investments out of the stock market and steering my money into my trustworthy assets. Overseas investing is looking like a safer bet these days.

Tom Manger
Retired IT Director

Tom Rottmayer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tom Rottmayer Affiliation: Jun. 09, 2026 No reason to change the current reporting interval. .

Tom Wilcox — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Tom Wilcox Affiliation: Jun. 09, 2026 I see no sense in adopting a policy that we know has failed before. I have seen no groundswell of demand from middle class shareholders. That to me is a big red flag.
Tom Q Wilcox

Toni Hanson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Toni Hanson Affiliation: Jun. 09, 2026 Don't do it SEC. We need current information to not just GAMBLE.

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towerdog33 — Jun 9, 2026
Subject: S7-2026-15 Comment From: towerdog33 Affiliation: Jun. 09, 2026 A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. I vehemently say NO and the SEC should also!!!

Sent from my iPhone

Tracey Schneider — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tracey Schneider Affiliation: Jun. 09, 2026 Absolutely not! Every employee with Retirement, 401/k, pension or IRA investments has a right to make informed

decisions about these invesrments. Quarterly reporting is the standard. This reporting will still go on within every company, making it public holds them accountable for honesty. There is no reason to stop it for anything other than dishonesty. When there is no light honesty goes away. Enron proved this. Taking away any light is unfair to the public investors & unacceptable. No way, no how, not ever. This is shady anyway you look at it. This can not be allowed!

Magically beamed to you by Samsung Galaxy

Traci Gundersen — Jun 9, 2026
Subject: S7-2026-15 Comment From: Traci Gundersen Affiliation: Jun. 09, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Tracy Molyneux — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tracy Molyneux Affiliation: Jun. 09, 2026 Tracy, Teacher. No business should be able to hide their books.

Tracy Hicks — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tracy Hicks Affiliation: Jun. 09, 2026 Enough is enough!

Wall Street & Big Banking have turned today's business world into their personal game of highway robbery - and it's the only game in town. They're the only ones winning, so we need MORE transparency, not less!

Respectfully,
Tracy Hicks
Small Business Owner

Tracy Sanders — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tracy Sanders Affiliation: Jun. 09, 2026 The quarterly reports are important and should not be changed. If you want nonprofessional investors, you must help keep us informed with quarterly reports. I don't check the exchanges every day and rely on the quarterly reports for information.

Lawrence Sanders
Broken Arrow, Oklahoma

Tracy St. Pierre — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tracy St. Pierre Affiliation: Jun. 09, 2026 This 6-month rule does not pass the straight face test. It is not good for investors or consumers. The rule was put in place for a reason. It should not be changed.

Trevlin Six — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Trevlin Six Affiliation: Jun. 09, 2026 More transparency, rather than less is necessary for me to be secure in the knowledge that companies aren't wasting my money. Please do not roll back this rule, it will not help anyone but fraudsters.

Tricia Logan — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tricia Logan Affiliation: Jun. 09, 2026 Fiscal responsibility should be the most important responsibility of any public corporation. Not profit. Not manipulating numbers. Not hiding from investors. A lot can go south in six months. If public monies are used for any business, the public has a right to see financial data quarterly. In point of fact, the public has no faith that the SEC will monitor these businesses to protect public funds.
T.V.Logan
RN and high school CTE instructor

Tulasi Sisti — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Tulasi Sisti Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
When businesses are shrouded in secrecy they lack the requisite legitimacy to remain alive.

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tyking35 — Jun 9, 2026
Subject: S7-2026-15 Comment From: tyking35 Affiliation: Jun. 09, 2026 Why would you make insider trading easier? Just stop and leave it the way it is! I'm just a small investor but we already have enough fraud in the government with the president and all his minions getting away with insider knowledge.

Toni King
Dover Oh

Sent from my Galaxy

Tyler Hargrove — Jun 9, 2026

Subject: S7-2026-15 Comment From: Tyler Hargrove Affiliation: Jun. 09, 2026 This is truly asinine to try to change this to a 6 month reporting, and it will undoubtedly lead to deceptive practices. The quarterly reporting is needed to accurately outline how companies are doing and have stocks reflect this. Do not change the rule.

Thank you,

Tyler Hargrove
Texan, US Citizen, Investor

Tyler Stringer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Tyler Stringer Affiliation: Jun. 09, 2026 Dear SEC,

There is no reason to decrease reports, and I can only see this as harming consumers more than it helps.

Thank you,
Tyler Stringer

Ulisa M — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Ulisa M Affiliation: Jun. 09, 2026 Dear Sirs and/or Madams, My husband is currently the only person who can work in our house. I have medical issues as well as our two adult children. This country is losing everything from corruption. We cannot allow for the quarterly report to change. The corruption it would certainly invite would severely harm families like ours. We need and deserve quarterly reports to be able to keep track of our retirement.
Ulisa Marek, my husband works in a refinery in the Midwest.

Valerie Anderson — Jun 9, 2026
Subject: S7-2026-15 Comment From: Valerie Anderson Affiliation: Jun. 09, 2026 It is not acceptable to report financial information less than quarterly. That is the gold standard and has been for some time. I will move money overseas if you do and so will many other investors.

Sent from my iPhone

Valerie Rucinski — Jun 9, 2026
Subject: S7-2026-15 Comment From: Valerie Rucinski Affiliation: Jun. 09, 2026 I am Valerie Rucinski, an Army veteran, resource manager, and aunt. My family has been slowly growing our future with careful saving and investment strategies- money planned for retirement, the hope of sending my nieces to college, and rescuing huskies.

My family's finances and wellbeing rely on governmental protections helping ensure the stock market and financial institutions remain safeguarded and fair for small and average investors. Removing a quarterly reporting requirement is the start of a dangerous precedent of loosening protections we need. Please leave them in place and ensure the rules help protect Americans' financial futures.

Valerie Trowe — Jun 9, 2026
Subject: S7-2026-15 Comment From: Valerie Trowe Affiliation: Jun. 09, 2026 Valerie J Trowe. Retired I do Not agree on this change. All your going to do is commit more fraud on the people. That means you get Richer!

Vanessa bugge — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Vanessa bugge Affiliation: Jun. 09, 2026 Former trad wife, now single mother, working up to 70 hrs a week in the past few years, investing what I can into my retirement account. I am way behind where I need to be at my age, but working hard to be able to retire. Please do not change the reporting. I need my funds to grow as fast as possible.

Vanessa

"Today is the golden tomorrow that you dreamed of yesterday~ and so it will be until the end of time. This day then, is your day of opportunity"

Varine Thayer — Jun 9, 2026
Subject: S7-2026-15 Comment From: Varine Thayer Affiliation: Jun. 09, 2026 Varine Thayer - Individual - It matters to me due to not only being a citizen or American, wherein, I have lived under the rules of somebody's else's hidden agenda. Its time for all to be honest and upfront, it's what this country was established on honesty by the framers for everybodies prosperity and health.

Now before anybody asks what does the above paragraph have to do with the SEC new rule, well it's from a perspective on a different standing.

This rule basically grants more time and heads put together to cover up possible wrongdoings and don't "We The People" have the right to know how they earn their living and how much, as its the everyday americans, that, through their investments providing their incomes there on wall street. I mean after all they earn it while residing in America and I think it gives the right for "We The People" to know.
I beleive this is what the SEC was established for to be a watchdog sort of speak for the country by regulating and auditing the financial statements of banks, trading platforms, corps, and etc.

So this new rule is very beneficial for big money opportunities more so than what usually possibility already happening.

I thank you for this opportunity to speak on this rule, I think it's really unfair on terms of being honest and forthright.

Varine Thayer

Varine Thayer

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vdruhe — Jun 9, 2026
Subject: S7-2026-15 Comment From: vdruhe Affiliation: Jun. 09, 2026 Quarterly public statements are the foundation of accountability for corporations and responsible investing by individuals.

Vernon Hurd — Jun 9, 2026
Subject: S7-2026-15 Comment From: Vernon Hurd Affiliation: Jun. 09, 2026 Please do not eliminate quarterly reports. There are far too many examples of issues that might go unnoticed and harm investors. As shareholders, we deserve the current level of visibility into the companies we choose to invest.

Vernon Hurd, Executive Director

Vicki Gibbons — Jun 9, 2026
Subject: S7-2026-15 Comment From: Vicki Gibbons Affiliation: Jun. 09, 2026 Vicki Gibbons, retiree Quarterly reports with my financial decisions.

Sent from my iPad

Vickie Fadness — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Vickie Fadness Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
I do not have the investigative or legal skills to check transparency and hold accountable of businesses. I need to have access as does my financial adviser to evaluate businesses and make solid investments. The standard predictable reporting requirements of the SEC protects individuals and businesses as financial decisions are made. America needs Market Integrity and Trust - quarterly requirements are a necessity!!!

Vickie Ronchetti — Jun 9, 2026
Subject: S7-2026-15 Comment From: Vickie Ronchetti Affiliation: Jun. 09, 2026 Making it every six months makes changing investments more difficult and more likely to lose money. But that’s what the president wants isn’t it? For the American people to lose.

Sent from my iPhone

Victoria Murad — Jun 9, 2026
Subject: S7-2026-15 Comment From: Victoria Murad Affiliation: Jun. 09, 2026 Victoria Murad. Investor Transparency is needed and that includes quarterlyreporting

Victoria Murad

Cell: 818-281-3311
Email: victoriamurad1@gmail.com

Linked in: https://www.linkedin.com/in/victoriamurad

Victoria Penneman — Jun 9, 2026
Subject: S7-2026-15 Comment From: Victoria Penneman Affiliation: Jun. 09, 2026 I do not want LESS than quarterly reporting for my 401K-a lot of bad stuff can happen in 3 months-much less 6 months and be in the dark.

Victoria Penneman

Viki Von Fumetti — Jun 9, 2026
Subject: S7-2026-15 Comment From: Viki Von Fumetti Affiliation: Jun. 09, 2026 There is so much fraud in the financial industry these days that I wouldn't feel safe with a change in the quarterly reports. More time without transparency, more time for frauds to be hidden. Hold them ACCOUNTABLE!

Sent from my iPhone

Viola Pando — Jun 9, 2026
Subject: S7-2026-15 Comment From: Viola Pando Affiliation: Jun. 09, 2026 SEC attorneys need to remember that Trump will not be around forever. And when he's gone, the attorneys that have been behind, this kind of behavior are going down. At the end of the day, attorneys took an oath to follow the law. Being clever to break laws is not an exception or an excuse.

Sent from my iPhone

VirginiaS Moe — Jun 9, 2026
Subject: Comment on S7-2026-15 From: VirginiaS Moe Affiliation: Jun. 09, 2026 Quarterly reporting is better than semi-annual reporting. Monthly reporting would be even better. Do not go back to semi annual boarding which we know is a failure.

Virginia S Moe

Ward Hinds — Jun 9, 2026
Subject: S7-2026-15 Comment From: Ward Hinds Affiliation: Jun. 09, 2026 Only an idiot (or someone wanting to make a but of $$) would want companies to be able to hide their book for as long as 6 months, while those in the know skip town. Ward Hinds, MD MPH, retired Public Health officer.

Wayne Kaelin — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wayne Kaelin Affiliation: Jun. 09, 2026 Mr Kaelin,
Keep the quarterly reports, everyone needs to know how the companies are doing- not just the insiders

Sent from my iPhone

Wayne Randall — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wayne Randall Affiliation: Jun. 09, 2026 If it ain't broke, don't fix it you morons

Sent from my iPhone

Wayne Socha — Jun 9, 2026
Subject: s7-2026-15 Comment From: Wayne Socha Affiliation: Jun. 09, 2026 Small investors like me need timely financial information. Waiting 6 months is a bad idea and increases the risk of fraud.

Wayne Socha

Weiming Wu — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Weiming Wu Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Quarterly reporting is crucial to allowing individual investors stay informed about their investments.

Removing this requirement will reduce the amount of information that investors have about the markets, by definition. This is not the way to let markets be more efficient.

Transparency is a good thing. Letting people make informed investments is a good thing. The system should protect individuals, not cater to corporate convenience or tilt the scale towards insiders.

Wendy Bain — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Wendy Bain Affiliation: Jun. 09, 2026 My name is W Hanson and I am a retired engineer in Minnesota. I want the SEC to maintain quarterly reporting for companies because it assures more timely and therefore more accurate information on which to base investments.

Wendy Baker — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wendy Baker Affiliation: Jun. 09, 2026 WENDY BAKER RETIRED

DON'T STOP QUARTERLY REPORTING, KNOWING WHAT'S HAPPENING TO OUR INVESTMENTS IS CRITICALLY IMPORTANT

Wendy Hovey — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wendy Hovey Affiliation: Jun. 09, 2026 Please keep our quarterly reports. We have a right to know what’s going on.

Sent from my iPhone

Wendy O'Leary — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wendy O'Leary Affiliation: Jun. 09, 2026 This is an outrageous idea that fits in well with the constant stream of CORRUPTION made possible by the trump administration. Of course when only the rich make the rules, the country quickly becomes an oligarchy. With a touch of FACISM, you've got what our country has become: a shame. Stop SEC corruption.
Wendy O'Leary
1147 18!th St W Apt 1
Billings MT 59102
(307) 399-4586

Sent from my iPhone

Wild Billy — Jun 9, 2026
Subject: S7-2026-15 Comment From: Wild Billy Affiliation: Jun. 09, 2026 William Koeth
SCPR Site Supervisor

This change puts the average investor at a distinct disadvantage to the corporate entities. We demand to be treated fairly and equally.

William Lewis — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Lewis Affiliation: Jun. 09, 2026 Stop continuing the Trump lies and the attempt to hurt the American people further

W. L."ZEV" WEXLER

aka F.O.B.
Entertainer & Comedy Outlaw

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william bowling — Jun 9, 2026
Subject: S7-2026-15 Comment From: william bowling Affiliation: Jun. 09, 2026 Bill Bowling- Retired. We need to continue to require quarterly reports for all public companies. In todays economy, six months is an eternity and listed companies can be hemorraging before investors have a clue.
Of course during that time, those on the inside can/would be selling out. And like always, the average investor would be left holding worthless stock.

Bill Bowling

Sent from my iPhone

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william eng — Jun 9, 2026
Subject: S7-2026-15 Comment From: william eng Affiliation: Jun. 09, 2026 Quarter reports are of utmost importance! They pay quarterly taxes and it requires some figuring already so a few more numbers isn’t that difficult, correct? So why should investors be kept in the dark?

William Irwin — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Irwin Affiliation: Jun. 09, 2026 As a smaller investor I feel this change would keep me less informed as to what is going on with specific companies that I have invested in. Thank you. William Irwin, Educator

Sent from my iPad

William Kidd — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Kidd Affiliation: Jun. 09, 2026 Quarterly reports are

necessary. Do NOT change to six months. That's lazy and bs.

Sent from my iPhone

William Koeth — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Koeth Affiliation: Jun. 09, 2026 William Koeth
SCPR Site Supervisor
This change makes the avereage investor at a distinct disadvantage to the corporate entities. We demand to be treated fairly and equally.

William Linas — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Linas Affiliation: Jun. 09, 2026 It is absolutely essential that quarterly reporting is maintained so we can keep light on the activities of these companies and not allow insiders to make all the money.

WILLIAM LOTZ — Jun 9, 2026
Subject: S7-2026-15 Comment From: WILLIAM LOTZ Affiliation: Jun. 09, 2026 Absolutely not the rules are to lenient to begin with companies are getting away with to much to o begin with the quarterly current system works well enough.

William Marks — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Marks Affiliation: Jun. 09, 2026 I really am in favor of monthly reports, ant activity that is up to 6 months is useless for making a decisions about any finicial matter.

Sent from my iPhone

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william maughan — Jun 9, 2026
Subject: S7-2026-15 Comment From: william maughan Affiliation: Jun. 09, 2026 Nothing good will come from that at all! And why should people just turn over their savings to a malintended company for six months of not knowing anything of their practices. Hell no! It's probably a good time to move one's money out of the US.

Sent from my iPhone

William Pecic — Jun 9, 2026
Subject: S7-2026-15 Comment From: William Pecic Affiliation: Jun. 09, 2026 From :
William Pecic
Retiree (High Tech Middle Mgmt) - NC

Please continue to require companies to report their quarterly financials and discuss their outlooks with analysts.

The information provided to me and my financial planner regarding my retirement investments has enabled us to better navigate the dot-com bubble bust, the Great Recession, and Covid pandemic era and intelligently grow my portfolio over time.

Properly-informed investors who can trust the system are the foundation of fair capitalism which fuels the American economy.

I urge you to maintain corporate transparency and not relax regulatory financial reporting requirements to ensure that all investors have timely and accurate information needed to manage their portfolios.

Sincerely,
William Pecic

WisePati — Jun 9, 2026
Subject: Comment on S7-2026-15 From: WisePati Affiliation: Jun. 09, 2026 This administration wants people to be accountable for their own retirement. One way people do that is through investments. If you remove the quarterly reporting, how are people supposed to keep an eye on and manage their investments so that they do not end up needing to rely on public assistance?. If you want people to be responsible, then you need to give them the data that they can use to be responsible.

WISHD Brazelton — Jun 9, 2026
Subject: Comment on S7-2026-15 From: WISHD Brazelton Affiliation: Jun. 09, 2026 This is an abomination and should be stopped. There is no advantage to anyone but the companies and millions of investors will be harmed along with pensions and 401ks

Sent from my iPhone

Your Grace — Jun 9, 2026
Subject: Semi annual reporting From: Your Grace Affiliation: Jun. 09, 2026 Why is the government going backwards on everything? If you're going to go backwards, work with the Indians and give back their land and gold to the ppl Americans especially George Hearst stole from the Black hills in violation of the Ft Laramie treaty. The govt is dirty compromised Israeli assets trying to rip the American ppl off . TREASONOUS! Biggest robbery in history happening right now by American president and politicians

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Yvette Harris — Jun 9, 2026
Subject: Keep It Quarterly From: Yvette Harris Affiliation: Jun. 09, 2026 Participant investment direction expanded in the 90s and resulted in companies requirement to participant education

requirements & value the plans no less than twice a year to give employees opportunity to review the prospectus for rebalancing their portfolio of assets, as deemed necessary. That expanded to quarterly & eventually daily platforms were normalized to give employees more control over investment selection. To reverse course gives opportunity for a repeat of an Enron fraud scandal where stakeholders can withhold vital information about a company's financial health & losses for employees & investors. In the current climate, this is not a good idea.

Yvonee Fneiche — Jun 9, 2026
Subject: S7-2026-15 Comment From: Yvonee Fneiche Affiliation: Jun. 09, 2026 You need to keep companies accountable, we need an economy that functions for all not just the top of the top 1%. If you let them hide there mistakes for 6 months it will be impossible to correct later and everyone's 401ks will get hurt in the process. You owe it to the people who keep this country running!

Yvonne Fneiche

Zach Willette — Jun 9, 2026
Subject: Comment on S7-2026-15 From: Zach Willette Affiliation: Jun. 09, 2026 Hello,
I'm a Public Safety Telecommunications Supervisor in Washington State. Less transparency in publicly owned and traded companies can result in nothing less than the public being taken advantage of. I am fervently against this change as all Americans who value their hard earned money and investments should be. If this institution truly has the protection of America's financial institutions at heart it will dissolve further attempts to travel back in time.
Respectfully,
Zachary Willette

Zhi An — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Zhi An Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
Stock price has been manipulated too much by some and the quarterly report, required to be audited by external auditors, is the only protection against that for small retail investors. Please do not take that away!

Z

Zoë Ryan — Jun 9, 2026
Subject: My view on Rule S7-2026-15 From: Zoë Ryan Affiliation: Jun. 09, 2026 To the Securities and Exchange Commission:
The quarterly filings from public companies help me to make informed decisions about my investment accounts. Please do not enact this new rule.

悟 川口 — Jun 9, 2026
Subject: S7-2026-15 Comment From: 悟 川口 Affiliation: Jun. 09, 2026 Giving the insider trading

committed by Trump administration in regards to Space X & potential for fraud based on misinformation & misreporting in the past I do not feel companies should be allowed a 6 month reprieve granting them an opportunity to hide financial data.

Mors Venit

4FreeeAmerica — Jun 8, 2026
Subject: S7-2026-15 Comment From: 4FreeeAmerica Affiliation: Jun. 08, 2026 Government is to preserve and protect the rights of the people, not corporations. Here is an opportunity to do this

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A. H. — Jun 8, 2026
Subject: S7-2026-15 Comment From: A. H. Affiliation: Jun. 08, 2026 There is no real reason to change the current setup. NONE.
Please don't change it. Thank you.

Aaron Johnson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Aaron Johnson Affiliation: Jun. 08, 2026 I can handle moderate risk, but I did not sign up for the fundamentals like quarterly reporting to change into semi-annual reporting; this increases the chance for fraud or other things to destroy my investments. We don't invest money with the intention of losing it, so why should it be easier for us to lose?

Aaron Muller — Jun 8, 2026
Subject: S7-2026-15 Comment From: Aaron Muller Affiliation: Jun. 08, 2026 Quartly reporting should remain the standard.

Aaron Muller

Sent from my iPad

Aaron Opheim — Jun 8, 2026
Subject: S7-2026-15 Comment From: Aaron Opheim Affiliation: Jun. 08, 2026 Quarterly at a minimum, should probably be monthly.

Adrian Melendez Figueroa — Jun 8, 2026
Subject: S7-2026-15 Comment From: Adrian Melendez Figueroa Affiliation: Jun. 08, 2026 Adrian Melendez Figueroa
As a retiree I disagree with changes to the quarterly reporting. Every penny counts when on a fixed budget.

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akf7777 — Jun 8, 2026
Subject: S7-2026-15 Comment From: akf7777 Affiliation: Jun. 08, 2026 Keep this as it is. Stop taking our rights away. We need to know what the companies are doing on a quarterly basis. If we are investing our money that is our right! Andrea Fetsko retired.

Thanks so much-Andrea

Alan Theriault — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alan Theriault Affiliation: Jun. 08, 2026 Alan Theriault, I am a letter carrier for the USPS. I have been an investor since 1999. I strongly believe that individual investors need more access to information regarding their investments. I believe that the quarterly reporting system is providing accounting information that is essential for good investments and peace of mind.

Sincerely
Alan Theriault

Alan Theriault — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alan Theriault Affiliation: Jun. 08, 2026 Keep these reports they are providing accounting information for last 50 years.

Pace

Alan Theriault — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alan Theriault Affiliation: Jun. 08, 2026 Alan Theriault, I am a letter carrier for the USPS. I have been an investor since 1999. I strongly believe that individual investors need more access to information regarding their investments. I believe that the quarterly reporting system is providing accounting information that is essential for good investments.

Pace

Alan Upperco — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alan Upperco Affiliation: Jun. 08, 2026 Keep the quarterly statements. I receive them via U.S. mail and file them for quarter to quarter comparison. I am retired and I vote every election.

Sent from my iPhone

Alane Bronson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alane Bronson Affiliation: Jun. 08, 2026 Make the reporting monthly. 6 months is too long. Companies need to balance the books every day every ,week, so every month.

Yahoo Mail: Search, Organize, Conquer

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albert emerson — Jun 8, 2026
Subject: S7-2026-15 Comment From: albert emerson Affiliation: Jun. 08, 2026 this sounds like a window into more blatant corruption . we don't want any more corruption we are full up here.

Albert Savage — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Albert Savage Affiliation: Jun. 08, 2026 Hello,

My name is Albert Savage. I work developing medical devices for cataract surgery in Southern California. Previously in my career, I started out in accounting, working on financial systems and consolidation systems that generate quarterly and yearly reports for public companies. These weren't a significant cost or effort to the company, and was so valuable to those that read them, including me.

I'm an individual investor that follows the financial statements and quarterly calls for every company I invest in. This change would result in less transparency, allowing opportunities for corruption where the general public will have EVEN LESS information to know what is going on or where their money is going. It increasingly feels like retail investors are kept in the dark while insiders know what is going on and find ways around enforcement mechanisms, and does EXACTLY THAT! We need to provide MORE transparency, not LESS!

Kind regards,
Albert Savage

Alesia Hanson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alesia Hanson Affiliation: Jun. 08, 2026 As a person looking at retirement in the next 10 years, I NEED to see how my holdings are reacting in this increasingly volatile market. Quarterly reports are vital to my financial advisor and to me as I monitor my investments. Increasing the interval of reports significantly decreases transparency and accountability. Increased intervals between audited, comparable disclosures greatly reduces oversight and significantly weakens governance pressure. This creates more room to defer recognition of adverse developments and smooth results across periods, which will only serve to harm the investors like me.
The baseline should absolutely remain quarterly reporting. This reinforces accountability, supports price discovery, and maintains investor confidence. Moving to 6 month reporting will increase gaps in information, increase costs, and decrease trust.
Markets run on confidence. Confidence is built by information. When the flow of accurate and reliable information is decreased, the system loses efficiency and trust.
Alesia Hanson, MHA, RPh, BCSCP

Alexander White — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Alexander White Affiliation: Jun. 8, 2026 As a securities lawyer for a public company (subject to periodic reporting requirements), I am writing to express my strong support for retaining the current quarterly financial reporting requirements for publicly traded companies, and my opposition to any move toward semi-annual reporting.

Quarterly reporting is a cornerstone of investor protection and market transparency. It gives individual investors — not just large institutional players — timely, reliable information to make informed decisions about their investments. Reducing reporting frequency to twice a year would create longer windows of uncertainty, leaving ordinary investors more exposed to information asymmetries that favor insiders and well-resourced professionals over the general public.

Markets function best when information flows freely and frequently. Quarterly disclosures help detect emerging risks, financial deterioration, and material changes in a company's condition before they become crises. A six-month gap between reports is simply too long in today's fast-moving business environment.

While some argue that quarterly reporting creates short-term thinking, the solution is not to reduce transparency — it is to encourage companies and investors alike to take a longer view. Transparency and long-term thinking are not in conflict.

The SEC's mission is to protect investors and maintain fair, efficient markets. Quarterly reporting serves that mission directly. I urge the Commission to preserve this requirement.

Alexander White

Alicia Breaux — Jun 8, 2026
Subject: S7-2026-15 Comment From: Alicia Breaux Affiliation: Jun. 08, 2026 It's past time to require

accountability.

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allen moody — Jun 8, 2026
Subject: S7-2026-15 Comment From: allen moody Affiliation: Jun. 08, 2026 Keep 1/4ly reporting alive if you truly want to keep the economy humming along. Otherwise the Greedsters are going to take it all. They can't help themselves

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Ally Comcast — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ally Comcast Affiliation: Jun. 08, 2026 Allyson Haag here, homemaker. No way, cut your responsibility in half! During the most blatant corruption in this country's history, the least you could do is stand as a stable resource for the market. When the regime is over, we will not forgive those that helped hide these crimes.

Sent from my iPad

Alyce Walker — Jun 8, 2026
Subject: S7-2026-15 From: Alyce Walker Affiliation: Jun. 08, 2026 We require transparency in our government. The fact that privatization of that governance via corporate, private entities, funded with our tax dollars allows for theft and looting-- stock market manipulation to occur that citizens have no knowledge of until it's too late. This rule will put pension plans in jeopardy, as well as small investors, and lacks any transparency. In short, it reeks of potential corruption, and is a danger to US citizens. It's a bad rule. We the people say NO.

Amanda Huff — Jun 8, 2026
Subject: S7-2026-15 Comment From: Amanda Huff Affiliation: Jun. 08, 2026 Transparency only.

Amanda Huff

Amanda Kostner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Amanda Kostner Affiliation: Jun. 08, 2026 Both my husband and I are in our fifties. Retirement is still years away for us, this will shift it even further into the future and limit our 401k funds for when we cannot work any longer.
Changing the rules to benefit one economic class over the other isn't right. I'm sick and tired of this administration pushing debt, poor health, and environmental crisis on the majority working class in the name of making money for its big business political
supporters and trying to limit our congressional and voting power to voice our needs.

Amanda Kostner, Distance Education Specialist

Yahoo Mail: Search, Organize, Conquer

Amanda Kurz — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Amanda Kurz Affiliation: Jun. 08, 2026 Don't screw over the US citizens and let companies report twice a year. I know the S&P 500 just held up its year-waiting period. We need to keep regulations on these companies. I feel like we are getting very close to a 2008 crash. I'm a student just trying to get by.
Amanda Kurz, Cleveland OH

Amber Turner — Jun 8, 2026
Subject: File No. S7-2026-15 From: Amber Turner The requirements currently held by the sec, force companies to reveal how they are operating to remove these complex fillings and replace them with a statement would be grossly injust on the american people. The 1955 rules worked because companies paid for their employees retirement. That is no longer the case. This a is a horrible idea, a stab in the back of the american working class, and will only serve to benefit the ultra wealthy.

Amy Greenhoe — Jun 8, 2026
Subject: S7-2026-15 Comment From: Amy Greenhoe Affiliation: Jun. 08, 2026 Amy Greenhoe, Director of Audit Services

Reporting should be kept on a quarterly basis. A company's finances can change quickly.

Amy Swanson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Amy Swanson Affiliation: Jun. 08, 2026 I am an accountant by trade, I have worked in public and private accounting for 20+ years. If companies are trading on public markets with private citizens' money, it is imperative that audited financial statements are issued quarterly, AT MINIMUM. I cannot believe that you are even entertaining this new grift.

Amy Swanson

Ander Belategui — Jun 8, 2026
Subject: Quarterly Reporting From: Ander Belategui Affiliation: Jun. 08, 2026 Dear Securities and Exchange Commission,
I am writing to express my strong opposition to any proposal that would shift public companies from quarterly to semi-annual reporting. As an investor, I rely on the regular cadence of quarterly earnings and Form 10-Q filings for the transparency and accountability necessary to make informed, responsible decisions.
Quarterly reporting is a cornerstone of market integrity. In today's fast-moving economic environment, three months is a lifetime. Extending the reporting interval to six months would create dangerous information vacuums, increasing the risk of sudden, volatile market corrections when long-hidden issues finally come to light.

Furthermore, moving to semi-annual reporting would be a terrible disservice to everyday investors. It would widen the information gap between corporate insiders—who monitor real-time performance—and the public market. Less frequent reporting reduces corporate accountability, gives management too much runway to obscure poor performance, and ultimately undermines trust in US financial markets.
Please protect investors and maintain the current, essential standard of quarterly reporting.
Sincerely,

-Ander Belategui

Andrea Loughlin — Jun 8, 2026
Subject: File No. S7-2026-08 From: Andrea Loughlin I cannot even believe this is being considered. There should be no time when a company is publicly held that they should be allowed to report any less than quarterly. Wall Street knows everything and the investing citizens should too.

Andrea Preciado — Jun 8, 2026
Subject: S7-2026-15 Comment From: Andrea Preciado Affiliation: Jun. 08, 2026 My name is Andrea Preciado and I am against reducing compliance from quarterly cadence to twice a year.

We should be demanding MORE transparency and accountability, not less. As someone who has worked in food service, tech recruiting, and arts & education, I have seen a few things. Per this topic, I have seen reduction of transparency and accountability lead to problems and lack of trust while increasing those standards of visibility and regular updates improved morale and could rebuild broken trust and reputation.

KEEP IT QUARTERLY. Maintain (or ideally increase) the level of transparency that is shared so the general population can make an informed decision on what to do with their money.

Thank you for your time.

Sincerely,
Andrea Preciado

Andrew Castellanos — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Andrew Castellanos Affiliation: Jun. 08, 2026 Andrew James
Self employed AZ
Stop the thieves of Wall St from robbing us blind 🤬🤬🤬🤬🤬

Sent from my iPhone

Andrew McReynolds — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Andrew McReynolds Affiliation: Jun. 08, 2026 Andrew, Enginner, Connecticut: this is a mistake that has already been made in the past. There is no need to repeat this at the expense of everyday investors who believe they are being responsible

Sent from Proton Mail for iOS.

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andrew miller — Jun 8, 2026
Subject: Comment on S7-2026-15 From: andrew miller Affiliation: Jun. 08, 2026 Please don't do this.

Sent from my iPhone

Andy Blackburn — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Andy Blackburn Affiliation: Jun. 08, 2026 This does nothing to improve company efficiency, and allows fraud to fester longer.

ANDY GELMERS — Jun 8, 2026
Subject: S7-2026-15 Comment From: ANDY GELMERS Affiliation: Jun. 08, 2026 Quarterly reports are essential to due diligence.

Sent from my iPhone

Angie Bonds — Jun 8, 2026
Subject: S7-2026-15 Comment From: Angie Bonds Affiliation: Jun. 08, 2026 Leaving the door wide open for corruption to be hidden further. Transparency is a key element to our democracy. With this-Intellectual property rights are also on the table.
Angela
Business owner

Sent from my iPhone

Anissa Roberts — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anissa Roberts Affiliation: Jun. 08, 2026 I need to be able to monitor the stocks in my 401k portfolio to ensure they're growing to my benefit. I insist the SEC continues to require quarterly reporting!

Anissa L. Roberts

Anita Nethery — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anita Nethery Affiliation: Jun. 08, 2026 Keep the reports quarterly! Keeping consumers in the dark is NOT a good thing. Thank you.

Ann Newberry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ann Newberry Affiliation: Jun. 08, 2026 Retired for 10 years. Thankful for 401ks. I know we need the SEC to try to contain, discourage and eradicate the corruption that is rampant in our country.

Ann Newberry

Ann Briggs — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ann Briggs Affiliation: Jun. 08, 2026 Blocking transparency allows corruption and destroys confidence in the market. Evil doers would gain while most investors would be blindsided.

Ann Briggs
Clearwater FL

Ann Combs — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ann Combs Affiliation: Jun. 08, 2026 We need reports to stay the same we need transparency in corporations

Sent from my iPhone

Ann Lindie-MacNeil — Jun 8, 2026
Subject: File No. S7-2026-15 From: Ann Lindie-MacNeil Stop messing with everything! Corporations do not need any more “help”. The greed in this country is disgraceful.

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ann malachowski — Jun 8, 2026
Subject: S7-2026-15 Comment From: ann malachowski Affiliation: Jun. 08, 2026 My name is Anne Malachowski I'm a dining services director and 3 years away from retirement. Timely reports from companies are increasing important to me as I approach my retirement . I do
not see how delayed reports benefits the consumer in any way. Please keep reporting the way it is. I appreciate your attention to this matter, Anne Malachowski

Yahoo Mail: Search, Organize, Conquer

Anna Hey — Jun 8, 2026
Subject: File No. S7-2026-15 From: Anna Hey My name is Anna Hey. I am commenting against the regulation change because I am very concerned what this proposed rule would do to to discourage investment and further destabilize the stock market, and ultimately bankrupt American families. At a time of incredible dishonesty and market manipulation by insiders in the corporate and government worlds, average Americans need frequent reporting to make informed decisions and protect their investments. Most Americans rely on regulation to protect them with good reason. Many stand to lose their retirement savings. Companies and bad actors looking to cash–in should not be given free reign to rip Americans off by withholding information that is vital to their investment decisions. Market manipulation only benefits insiders. Thank you.

Anne Desantis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anne Desantis Affiliation: Jun. 08, 2026 Quartly reports are important to me, I rely on them to make decisions about my retirement savings. Changing anything now makes no sense.

Thank you for your time.

Sent from AT&T Yahoo Mail on Android

Anne Gabriel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anne Gabriel Affiliation: Jun. 08, 2026 Do not stop quarterly reporting

Anne

Anne Kerr — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anne Kerr Affiliation: Jun. 08, 2026 Quarterly reporting must stay! It is fair and necessary and reduces the possibility of fraud and company hijinks. The SEC should not be helping companies to avoid accountability. Keep the 3 month reporting requirement. Anne Kerr, retired investor

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Annette Reed — Jun 8, 2026

Subject: Comment on S7-2026-15 From: Annette Reed Affiliation: Jun. 08, 2026 Annette Reed, retired Lab Director, Logansport IN. I writing to you in the hopes that your reporting remains quarterly. Changing to twice a year is going to put many people at risk to losing their hard earned savings. I'd think if one of the greatest investors Warren Buffett thinks it's a terrible idea…..it probably is! This administration is trying to turn back the time on the way things are done. I don't know why they would think less info for investors is better…. I know my market money will be withdrawn if this happens!

Sent from my iPad

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anonimo — Jun 8, 2026
Subject: S7-2026-15 Comment From: anonimo Affiliation: Jun. 08, 2026 I am a Finance PhD. Changing to semi annual reports is done only for the benefit of insider trading. Especially politicians benefit.

Michael Nisen,
PhD.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 I'm a retired secondary teacher and all I have is invested in the market. I meet with my advisor quarterly to make decisions. Six months is too long to keep information from us.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Keep it QUARTERLY! Trust is eroded when information is withheld. No change, please!

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Matthew, disabled veteran. No one should be able to hide their financial dealings, especially large powerful corporations.

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 8, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Mary Strom retired FNP/C

Stop your nonsense.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Stop with messing with people's 401k's.

Sent from my Galaxy

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Dear SEC, Don't put the public at risk while the insiders make arrangements to minimize their losses. That leaves the public holding the losses.

Sent from Proton Mail for Android.

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 It's important to investors the publicly traded companies keep transparency.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: File No. S7-2026-15 From: Anonymous Dear Sir/Madam, I am 68 years old but not yet able to retire. My husband and I have a small business that is struggling. We employ our son and 2 other employees, and have not given ourselves a raise in 15 years. My husband is 77 and we have already gone through most of his IRA and 401k funds because we had to make major repairs to our home. We live in Dallas Texas, and I had to replace our HVAC, water heater and roof this past year.

We depend on the investments in our retirements accounts to support us now and in the future. I humbly request that you, the policymakers at the SEC, do not relax any of the reporting requirements for the companies who we, senior citizens, count on for our retirement income. It is hard enough to try to make sound investment decisions as it is even now, and cutting in half the information provided to investors will only make things much more difficult. Thank you for listening to my concerns, sincerely, Mrs. R.P.

Anonymous — Jun 8, 2026
Subject: File No. S7-2026-15 From: Anonymous The implementation of this rule will undermine SEC's core mandate on investor protection and have direct effect on investor confidence.

Anonymous — Jun 8, 2026
Subject: File No. S7-2026-15 From: Anonymous Hello! I am not a professional investor. I'm a normal person whose main path to investing is a Roth IRA. I believe that moving from quarterly to twice-a-year is bad for me, bad for the average investor, and bad for the average American. Not only do people like me rely on accurate reporting to make decisions about which companies to own parts of, but having a shorter gap helps keeps companies transparent. Having a longer gap gives an unfair advantage to company insiders, and hurts the "average Joe" investor like me. Not only that, but letting companies go dark for longer periods of time would allow companies to be less transparent and fudge their numbers more... the companies that opt-in to reporting twice-a-year would be the ones most likely to abuse the extra time they can be in the dark to do unscrupulous things.

Anonymous — Jun 8, 2026
Subject: File No. S7-2026-15 From: Anonymous SEC Rule S7-2026-15 would let public companies hide bad numbers for six months at a time. Insiders dump their shares before disclosure, retail buys the bag. I find SEC Rule S7-2026-15 to be a crime. Fraud, misleading information, insider trading, and theft of way too many for the benefit of way too few

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Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Keep the SEC accountable.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 It’s not realistic for consumers to make good decisions on companies who aren’t reporting quarterly. In fact they should report more frequently. I hope this is not supported, we don’t need to try something that already failed in 1955, the billionaires are rich enough, please stop. This is exhausting.

Thank you

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Quarterly reporting is needed. Please don't make the time between reports longer. If anything make it shorter. This matters to me because, naturally, I'm interested in my retirement funds which are invested and how they are doing. My name is Virginia Moe and I am a church musician.

Sent from my iPad

Anonymous — Jun 8, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 I don’t think I’ve seen a dumber financial policy since the new deal from my least favorite president FDR.
Signed veteran that learned from the government, to not trust the government to do anything important.

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 James Houston, factory operator
I thought you guys were supposed to look out for the little guy. Transparency helps us make informed decisions and not get scammed. I don’t think people are looking for guarantees but just an opportunity to fairly participate in this system. Giving insiders an opportunity to hide information erodes what little trust people have left in this system.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Why in heavens name would you think this is good for America? I’m a 67 yr old white retired woman who has to live with my daughter and her family. I can’t afford a lot of things and here you think doing this is ok? I’m embarrassed to say amerikkka is a shithole country and if you do this you will prove it!

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Erin Geer, Community Association Manager, if you move to 6 month reporting, you’re removing the (already flimsy) guardrails that are supposed to keep us out of another Great Recession.

Sent from my iPhone

Anonymous — Jun 8, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Keep corporate reporting quarterly. We need timely information for the public. Not just insiders

Kevin Hefty

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 I cannot believe the SEC would work to destroy hard working Americans retirement accounts with a six month CLOSED window on company's financials. When I worked on 10Q's and 10K's we were always under pressure to get it done, correctly, accurately and ethically. Do you really want to destroy all of that??

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 My name is Dawn Walker. In addition to my own portfolio which I worked myself back from a medical bankruptcy to acquire, I now work in corporate credit.

Changing the disclosure rules ONLY benefits the super rich and certain corporations- the rest of us will be left paying for the inevitable lies and deceptions that will occur when companies have six months between reporting periods to cook their books. How anyone with a shred of integrity could look around at the world today and think "gee the billionaires and corporations need MORE opportunities to screw the middle class!" Is beyond comprehension. The SEC's ONE responsibility is to endure fairness and transparency. Obviously someone at the top is engineering another massive cash grab. Stop this insanity!! Hold companies accountable to quarterly reporting!!
Dawn Walker
Richmond Virginia

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Please do the right thing and stop this.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 I'm urging the SEC to retain the requirement for quarterly reporting of financial performance and positions. I am a retired individual who depends on the income from a modest investment portfolio (401K, annuity, mutual funds) to supplement my Social Security retirement payments. The quarterly financial reports provide necessary and timely information about a company's business operations and future plans that inform my initial and continued investment decisions. Reducing the frequency of these reports may save the companies money (although that is probably minimal in their overall expenditures), the impact for investors, regulators and the public would be a loss of transparency, a likely dissembling of compliance within even good companies (what is being watched gets done), and a longer time

before wrongdoing becomes detectable by the SEC or gets reported by whistleblowers. The monetary costs should be secondary to the ethical ones, especially at this time when trust in government institutions and agencies is at an all time low. Keep the quarterly reporting requirements in place. Thank you.
Valerie Fuldauer, MSHL, BS, MT(ASCP)
Healthcare Compliance Officer, retired

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 It is essential that you continue to supply quarterly reports. 401ks are probably the second largest asset that a family has. We need to learn how to manage them and learn how to promote good financial management. Part of that is doing quarterly reports. I insist for the future of average Americans that you continue with the Good housekeeping of quarterly reports.

Get Outlook for Android

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 My name is Marsha J Holbert, I am retired (66) however, it still matters to me for the SEC to KEEP IT QUARTERLY! Americans deserve to know which direction OUR country is moving.

Sent from AOL on Android

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Martha Martin Retired Trust is important. In this USA we live in today trust is being eroded every day. There is trust in reporting.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Please don’t change the rule requiring companies to to open their books and report on their business quarterly. A lot of fraud, mismanagement, or just poor business practices can occur over six months and the private investors would be the last to know

Sent from iPhone of Nancy Davis. Kindness is the language which the deaf can hear and the blind can see -Mark Twain

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Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Good morning! I am writing to comment on the Commission's recent proposal regarding changes to periodic reporting requirements to periodic reporting for public companies.

I respectfully urge the Commission to retain the requirement for quarterly reporting by public companies.

I am a retired trauma nurse with years of experience in high-stakes, time-sensitive decision making. In trauma care, timely and accurate information is not a luxury - it is the difference between stabilization and deterioration. We rely on frequent monitoring to detect subtle changes before they become life-threatening. Delayed data can obscure emerging problems and limit the ability to intervene quickly.

I believe the same principle applies to financial markets. Quarterly reporting provides a regular, structured cadence of information that allows investors, analysts, and regulators to identify trends, assess risk, and respond appropriately. Reducing the frequency of required reporting risks creating longer periods of opacity, during which problems may compound, unnoticed.

While I understand concerns about short-termism, the solution should not be less transparency. In my field, we do not monitor patients less frequently to encourage long-term health. We monitor closely and interpret data responsibly.

Maintaining quarterly reporting supports informed decision making, market integrity, and investor protection. These are foundational to public trust.

Thank you for the opportunity to comment.

Cathy Glenn, BSN, RN, CEN, TCRN, EMT-P
Retired from the job, but not from the work

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Natilee Duning — Retired
I'm retired and living off my Social Security and investment accounts. It's impossible to make informed decisions without information. We need quarterly reports. Please do NOT change the rules at this point.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 Do not change quarterly reporting to twice a year. This is walking backwards and people (every day people) will lose money!

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Did you learn nothing in 2007-2008? Or from Bernie Maddoff? The only good bank/investor is a well regulated one. Quit trying to take our meager savings and handing it over to your billionaire overlords. Bezos, Musk et all don't need any more money. Do your damn job and quit trying to make it go away.

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 MartinLipschutz Taylor here. Professional musician. Phila.PA. My life savings investments require constant monitoring, and twice a year statements do not give me an opportunity to respond to financial trends. Only insiders sill be able to quickly respond, and their reaction re-allotments will bring down the value of investments before I get the word! I will lose a large portion of my investment value with only 2 statements a year. For God's sake don't do this!!!!!!!

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Patricia von Knorring. I am retired. Please continue quarterly reporting.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 As someone who has a 401K and other investments, I rely on quarterly reports to monitor existing investments as well as others I'm considering. Quarterly reporting also aids my broker when he recommends buying or selling a particular stock. My financial security depends on having the best picture available of a company's performance and risks. Like the risks involved when investing in stocks, would you have better results driving on the highway with your eyes closed for 15 seconds/minute or 30 seconds/minute?
Paul Wells

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 William Haynes, retired

It seems in the name of integrity and an informed investor that sunshine be maintained ie. quarterly report

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 As a private equity attorney who reviewed quarterly reports for accuracy and relied on them for up to date information on portfolio companies, I believe that quarterly reports are fundamentally important to protecting investors and giving the markets confidence in American companies. If there is a mistake in the reports, it needs to be caught and corrected quickly. If this system is working great, why are we "fixing" something that isn't broken? Spend your time and resources protecting the public, protecting investors.
Sameena Karmally, Attorney, Dallas, Texas

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Jackalie Blue, Retired We live in volatile times. I am not trained to understand all the daily movements of .stock, but I use these quarterly reports to keep up with my investments. Please don't take them away. 6 months is too long to go without financial reporting.

Anonymous — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 08, 2026 I do not want to go back to the 70's we changed the rule of reporting for a reason. I did not work this hard to get my retirement stolen from me by this man who is currently in charge of the US. Sincerely Lisa Neighbors. I live in Oklahoma and work as a bookkeeper and secretary for our local Technology Center.

Sent from my iPhone

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Dorene M, retired.

We have heavily invested in the stock market for the last 40 years. Our choice of equities have been predicated on the quarterly reports, not only the financial numbers, but on the company information that potentially will affect future earnings.

If you change the rules, then the information we, and others like us, will be so out of date as to be useless. During our years in corporate America, we know that every company follows the cash on a daily basis, and routinely monitors the competition and the opportunities for expansion. So there is no hardship in sharing that information with the investment community on a quarterly basis.

Don't change the quarterly reporting rules.

Anonymous — Jun 8, 2026

Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 My husband and I have always kept a close watch on our investments. Now that I am retired I need to be as vigilant, if not more so. I rely on quarterly reports to keep me informed!

Christine Ecker
Retiree

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Good afternoon, Given the recent revelations of self-dealing, digital versions of mortgage credit swaps (aka computational tokens), and the continued revelations of both the lack of antitrust
investigations and the general mood of the citizens of this country that government exists to make the rich richer, quarterly reporting MUST remain in place. Enough is being done right now to destroy America's reputation to be a safe place to invest, please
do not add to the downfall of that reputation. Vote NO on any change in current reporting requirements

Sincerely,
Brook Riddick
Kent, Ohio

Yahoo Mail: Search, Organize, Conquer

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 I DO NOT support allowing my 401K reports to become less than quarterly. I monitor my investments and my portfolio and this is NOT acceptable!!
Linda Wright
US Citizen

Anonymous — Jun 8, 2026
Subject: S7-2026-15 Comment From: Anonymous Affiliation: Jun. 08, 2026 Do not take away any measure by which investors without inside knowledge can know the health of a company they invest in. This stinks of corruption.

Arria Guterl — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Arria Guterl Affiliation: Jun. 08, 2026 We don't need less oversight, we need more REGULATIONS. Runaway Capitalism is crushing everyday Americans and this will only make matters worse. How can you have an economy when no one has money to spend?

Terrible idea!

ASBC Allen — Jun 8, 2026
Subject: S7-2026-15 Comment From: ASBC Allen Affiliation: Jun. 08, 2026 There is no good reason to alter the standard reporting regime. I work with small businesses and midsize corporations, and easing financial reporting expectations will trickle down from publicly traded companies in a negative way.

Sincerely,

Allen Bernard, ASBC®
Ambright Consulting Ltd.

Ashley Malik — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ashley Malik Affiliation: Jun. 08, 2026 Ashley. Teacher. Please don't make it easier for these predatory companies and billionaires to commit fraud. Average Americans always foot the bill of corruption.

Astrid de Parry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Astrid de Parry Affiliation: Jun. 08, 2026 This is just plain wrong! Shame on you!

Get Outlook for iOS

Athena Contreras — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Athena Contreras Affiliation: Jun. 08, 2026 My name is Athena Contreras. I'm in West Linn, Oregon.

Transparency is so vital for the functioning of markets. Transparency is honesty, transparency holds people to a higher standard, enabling well-functioning markets.

This is a very risky proposition and it endangers our entire country, our economic system, and messes with every tradition that has formed make investors better informed.

Who does opacity serve?? Why is this under consideration at all???

Please do not let this happen because there will be ripple effects throughout the economy here and through the world.
Thank you!!!

Sent from Proton Mail for iOS.

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atouk — Jun 8, 2026
Subject: S7-2026-15 Comment From: atouk Affiliation: Jun. 08, 2026 I'm a retired physician and like many other retired professionals, I'm living off investments which must be followed closely. Quarterly investment reports are vital to managing the funds. Executives and larger investors are privy to this information and taking quarterly reports away from myself and other smaller investors clearly puts us in a precarious and even more disadvantaged position. Please don't allow this grossly unfair practice to occur.

Augusta McCrory — Jun 8, 2026
Subject: S7-2026-15 Comment From: Augusta McCrory Affiliation: Jun. 08, 2026 Quarterly reports are not only valuable to me as a consumer but are required to keep companies honest. Especially today, graft is a constant and must not be allowed to flourish. Quarterly reports are the only a small investor like me can hold a company accountable. Please don't give corporations more of a chance to separate me from my investment money.

AVID GRIM — Jun 8, 2026
Subject: Comment on S7-2026-15 From: AVID GRIM Affiliation: Jun. 08, 2026 Let’s learn from history and not cut down the hard working Americans who are the backbone of this country. Do the right thing and make sure publicly traded companies are filling at the current rate.

Barbara — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Affiliation: Jun. 08, 2026 I rely on quarterly reports to effectively manage my portfolio.

I do not support moving to semiannual reports.

Sincerely,
Barbara Laurent

Barbara Andrews — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Barbara Andrews Affiliation: Jun. 08, 2026 Keep the quarterly reports. More information is always appreciated and required.

Sent from my iPad

Barbara Bobb — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Bobb Affiliation: Jun. 08, 2026 Accountability is the only thing that garners trust, for an investor. And there is very little trust with corporate America right now. They need to be showing what's going on quarterly. What are they trying to hide?!

Barbara Brown — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Brown Affiliation: Jun. 08, 2026 With this change, we would be flying blind for six months. More time for fraud to grow. “Optional" is a trick. The supposed savings are tiny, and they don't go to us. That's a bad trade for ordinary investors. Signed: Barbara Brown, a voter who pays attention what government is trying to do.

Barbara Gillan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Gillan Affiliation: Jun. 08, 2026 Barbara Gillan, retired educator, widow. I absolutely do NOT approve of the SEC doing away with Quarterly Reporting. Those of us existing on hard earned retirement funds cannot sit in the dark for 6 months wondering what is happening to our hard earned money...we need information allowing us to control our funds.

Barbara Harrison — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Harrison Affiliation: Jun. 08, 2026 I want my 401 and IRA quarterly. Please do not change this policy. Only reporting every six months can hide fraud and make it much harder to find the cause/possible corruption!

Thank you!

Sent from my iPhone

Barbara Hyk-Zimmer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Hyk-Zimmer Affiliation: Jun. 08, 2026 Unacceptable. Disgusting to keep us in the DARK about OUR MONEY!!!

Barbara Perle — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara Perle Affiliation: Jun. 08, 2026 My name is Barbara Perle. I make financial decisions based on the information I get from quarterly reports. We the People have the right to know a minimum of 4x/year how the companies and our investments are doing by receiving these quarterly reports. Do not reduce the current frequency.

Sincerely,
Barbara Perle, Investor

Sent from my iPhone

Barbara York — Jun 8, 2026
Subject: S7-2026-15 Comment From: Barbara York Affiliation: Jun. 08, 2026 Companies on the stock market are public. That means they are in part owned by people who by stocks to own a piece of them. Therefore, they should be required to report their earnings and other venue activity to the people who own them.

Sent from my iPad

Beatrice Shoughrow — Jun 8, 2026
Subject: S7-2026-15 Comment From: Beatrice Shoughrow Affiliation: Jun. 08, 2026 Please do not change the quarterly reporting. It is important to me to view what my portfolio is doing in a timely manner. 6 month spacing is too long, I want to stay more up to date .
Beatrice Shoughrow/retired

Sent from my iPhone

Beck Taylor — Jun 8, 2026
Subject: S7-2026-15 Comment From: Beck Taylor Affiliation: Jun. 08, 2026 It is unconscionable to allow companies to determined when people can see their investments. This IS still America and businesses are NOT in charge of employees investments.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Ben Claase — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ben Claase Affiliation: Jun. 08, 2026 I respectfully request to maintain the current quarterly reporting.
Investors / retirees need to have this visibility.
Thank you,
Bernardus Claase

Sent from my iPhone

Benjamin Casey — Jun 8, 2026
Subject: S7-2026-15 Comment From: Benjamin Casey Affiliation: Jun. 08, 2026 The whole economy (and national security) collapses when you cut the legs off. What do you think happens to the lucky ones who claw the way to the top? You can find out by reading a book or even just asking Claude.

The main difference from my perspective is that timelines move much faster in the Information Age.

Like it or not, everybody needs everybody these days. There is no out group. Or if there is one, then we are all at most one election away from joining them. In that light you fall neatly into one of two groups: those that care about the world after you leave it and those who don't. I think that may be the one true dividing line. So which group are you in?

Benjamin Casey, Pharm.D., RPh
E-mail: ben.a.casey@gmail.com
Phone: 512-913-1232

Beth Brancheau — Jun 8, 2026
Subject: S7-2026-15 Comment From: Beth Brancheau Affiliation: Jun. 08, 2026 I believe in quarterly reports for better accounting.

Beth Devine — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Beth Devine Affiliation: Jun. 08, 2026 This is absolutely criminal. They need to be reporting to their investors quarterly so we can keep an eye on what they are doing. This cannot go through. We tried this in the past and the investor always paid the price for this, not the company. There needs to be MORE transparency NOT LESS. The SEC needs to make this a priority for any investor, person that will be impacted. The SEC is responsible to the people. My name is Beth Devine and I work in Town Government and know how things can go awry when not under strict reporting. This matters, because the people matter and losing a third of any savings one might have is too great a price to pay and with less transparency, we are all vulnerable.

Sent from my iPhone

Beth Kociba — Jun 8, 2026
Subject: S7-2026-15 Comment From: Beth Kociba Affiliation: Jun. 08, 2026 Beth Kosch, Occupational therapist
We need MORE oversight in these matters, NOT less. The potential for fraud is already high, and the longer we go between reporting the higher that potential becomes. As per usual, the winners are big business and the wealthy, the losers are the average members of the public. Your job is OVERSIGHT. Keep doing that job!

Beth Waylett Ryan — Jun 8, 2026

Subject: S7-2026-15 Comment From: Beth Waylett Ryan Affiliation: Jun. 08, 2026 I'm Elizabeth Ryan. I'm a teacher. I work hard for this, really, really, really hard. I deserve to be able to review the financials of companies I am invested in or intend to invest in every quarter. Do not extend this even one minute more.

Thanks! Beth Ryan

Bethany McDonough — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bethany McDonough Affiliation: Jun. 08, 2026 As an investor in publicly traded companies for which the stock changes everyday, I feel the need to evaluate on an ongoing basis, the changes in earnings and revenue to understand what is driving the at daily changing stock price. Once of every six months is simply not often enough to be able to make investing decisions. For instance, six months time is enough time for a company to have serious problems that cause it go bankrupt. As an investor, I would never know that was coming without quarterly reporting. As an investor, I have a right to
Know if a company is failing-or, alternatively, engaging in fraud. Please do not change the quarterly reporting requirement.

Sent from my iPhone

Bethany.Vann — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bethany.Vann Affiliation: Jun. 08, 2026 When businesses are afforded the opportunity to get more money by being a bit more shady, they take it. I am 57 and hoping to one day retire - and this potential change would put that in jeopardy. I am writing to express my strong feelings that quarterly reporting should remain the norm.
Thank you.

Bethrina Smith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bethrina Smith Affiliation: Jun. 08, 2026 Keep the reporting quarterly!! Transparency and frequency essential!

Sent from my iPhone

Beverly Wallrauch — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Beverly Wallrauch Affiliation: Jun. 08, 2026 My name is Beverly Wallrauch and I am very concerned about this proposed legislation. As a person nearing retirement I am very concerned about how my investments are progressing. Without my retirement funds, I will most likely lose my home so having that additional information is extremely important to me . Why this change is suddenly necessary does not make sense. I am in strong opposition to this

and will make my voice heard.

Bi ll Stevens — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bi ll Stevens Affiliation: Jun. 08, 2026 I and a lot of people lost a lot of money on Enron and that was quarterly reporting. If you allow companies to be less accountable then more unscrupulous people will exploit it to the point of financial ruin for many Americans and foreign investors. I'm more interested in why a company would want to be less accountable to their shareholders. It does not make sense.

Bill Peters — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bill Peters Affiliation: Jun. 08, 2026 Quarterly reporting has been the foundation of trust in the business sector. Keep it in place. I would not trust any of my investments in businesses otherwise, and would probably liquidate them. Bill B Peters, PhD

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blake shurtleff — Jun 8, 2026
Subject: Comment on S7-2026-15 From: blake shurtleff Affiliation: Jun. 08, 2026 Please allow the public to not be scammed and scarred of investing their fortune into the stock market, if this changes it will allow companies to not show profitability with due diligence, I feel as if every company has a fiduciary responsibility to disclose to the public. What is their health? In a whole, bad, good or eh situation.

Thank you,
Blake S
5 year investor

Bob Love — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bob Love Affiliation: Jun. 08, 2026 Stop the obfuscation

Bob Love

Bob Love — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bob Love Affiliation: Jun. 08, 2026 Stop the obfuscation

Keep free and open markets

Bob Love

Bob Rasgaitis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bob Rasgaitis Affiliation: Jun. 08, 2026 To the Securities and

Exchange Commission,

I am writing to formally express my strong opposition to any proposal that would transition public company reporting from a quarterly to a semi-annual schedule.

As a professional in the automotive dealership industry, I maintain that quarterly reporting is essential for market transparency. Regular access to data regarding earnings, cash flow, and sales is fundamental to informed decision-making across the sector. For example, sales reports from publicly traded dealerships serve as vital benchmarks for the broader industry, providing necessary insights even for those without direct positions in specific securities.

Reducing the frequency of these disclosures would diminish corporate accountability and weaken market oversight. I request clarification regarding the origin of this proposal to ensure it is not being driven by interests seeking to reduce corporate liability or transparency.

Maintaining the current quarterly reporting requirement is necessary for the continued health and integrity of the financial markets.

Sincerely,

Bob Rasgaitis

Bob Shapland — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bob Shapland Affiliation: Jun. 08, 2026 My name is Robert Shapland and I want reporting to continue coming out quarterly

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Bobbie Falls — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bobbie Falls Affiliation: Jun. 08, 2026 Quarterly reports help this old lady keep track of my portfolio. Waiting 6 months allows to much to get by. Tired of the bastards trying to nic me

Sent from my iPhone

Bonnie Bellino — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bonnie Bellino Affiliation: Jun. 08, 2026 Bonnie Bellino-retired. As a widow who relies on income from stocks and investments, this is a red flag for disaster. If a company is performing poorly we should be made aware of it before the value of stock plummets without our knowing. It makes it easier for intrading to occur. My husband and I set up an education fund that is paying for my granddaughters college. If money is lost from the investment firm that controls the disbursement of funds, then she would be unable to attend. Do the right thing for the people, and not for
the big companies or politicians.

Bonnie Sterling — Jun 8, 2026

Subject: S7-2026-15 Comment From: Bonnie Sterling Affiliation: Jun. 08, 2026 Sarbanes-Oxley Act (SOX)
Corporate and Criminal Fraud Accountability Act (18 U.S.C. § 1519)
criminal Penalties for Altering Documents (18 U.S.C. § 1520)
Corporate Responsibility for Financial Reports (18 U.S.C. § 1350)
Rule 10b-5

Brad Battles — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brad Battles Affiliation: Jun. 08, 2026 To Whom It May Concern,
Quarterly Reports allow investors, both professional and amateur, to be informed on the companies they have invested in. Going to bi-annual reports would harm amateur investors and limit transparency in the market.

Don't limit what people have access to.

Brad Battles

Bradley Tisdale — Jun 8, 2026
Subject: S7-2026-15 Comment From: Bradley Tisdale Affiliation: Jun. 08, 2026 I want to keep the quarterly reports! Six months is too big an opportunity for corruption, especially in this administration!

Get Outlook for iOS

Brande Way — Jun 8, 2026
Subject: File No. S7-2026-15 From: Brande Way This is a beyond wrong, we should have access to our information and make decisions immediately versus months later. Shame on you.

Branden Boutwell — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Branden Boutwell Affiliation: Jun. 08, 2026 Quarterly reporting has been shown worldwide to be beneficial to market traders, strategists, and companies. Would be silly to go back to the old ways. Everyone will agree. Why would you ever propose this?

Sincerely BB

Sent from my Galaxy

Brenda Campbell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brenda Campbell Affiliation: Jun. 08, 2026 Both my husband and I have fairly recently retired. Our lives change quickly and we need to know and understand what is happening with our money and investments!

Please continue to require quarterly reports to help us make better decisions.

Thank you.

Sent from my iPhone

Brenda Dixon — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brenda Dixon Affiliation: Jun. 08, 2026 We need more transparency not less. Quarterly reporting should remain mandatory on 401k reporting

Brenda Dixon

BRENDA REED — Jun 8, 2026
Subject: S7-2026-15 Comment From: BRENDA REED Affiliation: Jun. 08, 2026 There's absolutely no reason to change from quarterly reports. It only makes it harder for the average investor to keep up with their investments. Unless of course that's the intention.

Get Outlook for iOS

Brendan Luecke — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brendan Luecke Affiliation: Jun. 08, 2026 Investors require more information not less. This is misguided and will only further compound the disadvantages faced by retail investors.

Brian — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 08, 2026 I should be able to access my

financial information whenever I want

Brian — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brian Affiliation: Jun. 08, 2026 Transparency must be maintained for public utilities so that bad performance can be spotted early. Please vote no on this proposed change for reporting

Sent from my iPhone

Brian Cusson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Brian Cusson Affiliation: Jun. 08, 2026 Quarterly reports keep companies focused and investors informed

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Brian M. Smith — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Brian M. Smith Affiliation: Jun. 08, 2026 No!No! Do not change the quarterly reporting! Handing more money to billionaires is what happened last time it was changed to twice yearly. No!!NO!!

Brian Schill — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brian Schill Affiliation: Jun. 08, 2026 The only people who want to drop quarterly reporting are the big operators who will exploit the change at everyone else's cost!

Sent from my iPhone

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bricktowncasey — Jun 8, 2026
Subject: S7-2026-15 Comment From: bricktowncasey Affiliation: Jun. 08, 2026 There is no good reason to change from quarterly to every six months..this change creates a greater time period for fraud to exist. The IRS requires 1040 taxes be paid quarterly and filing of taxes, if not done monthly, are filed quarterly for both state and federal. Changing to every six months helps no one and only keeps us in the dark. It's a very bad idea..

Sent from my iPhone

Brigitte Olivier — Jun 8, 2026
Subject: S7-2026-15 Comment From: Brigitte Olivier Affiliation: Jun. 08, 2026 Keep sharing quarterly results!

Sent from my iPhone

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bruce hansen — Jun 8, 2026
Subject: Comment on S7-2026-15 From: bruce hansen Affiliation: Jun. 08, 2026 DO NOT MAKE THIS CHANGE! Listen to small investors for once. People work hard for their families' future and deserve a fair playing field.

Sincerely,
Bruce Hansen

C Espinoza — Jun 8, 2026
Subject: S7-2026-15 Comment From: C Espinoza Affiliation: Jun. 08, 2026 This is outrageous and a way to avoid the responsibility to the shareholders. Disrespectful of the protections that this agency is supposed to uphold. SEC needs to hold businesses accountable
and protect the people.

Yahoo Mail: Search, Organize, Conquer

C. H. — Jun 8, 2026
Subject: S7-2026-15 Comment From: C. H. Affiliation: Jun. 08, 2026 This is our money being manipulated. Quarterly is necessary to allow investors insights into how our money is being handled. NO on extending this.

Sent from my iPhone

Caleb Coleman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Caleb Coleman Affiliation: Jun. 08, 2026 This is an idiotic pro-billionaire rule. Pass it and we'll be eating your babies.

Caleb Coleman | Caleb-Coleman.com

(817) 247-2816 | Dallas, TX

Cara C — Jun 8, 2026

Subject: Comment on S7-2026-15 From: Cara C Affiliation: Jun. 08, 2026 Hi, I'm Cara, a designer from Texas.

It's tough out there. I'm one of the few in my generation lucky enough to have enough spare nickels to invest in the market. The common American is getting screwed every-which-way possible, and listen... folks can only get pushed so far and sucked so dry.

You know the whole "bread and circuses" thing where you have to keep us unwashed, idiot masses distracted so you folks can mantain power? Well, TicketMaster and LiveNation screwed us out of circuses with those bonkers ticket prices, and this is one of the very last sources of bread for the very last demographics that still have a few shinies to rub together.

People start to act real, real funny in large groups. They act even funnier when they've missed a few meals. I implore you to reconsider these changes. There's no point in having rules that benefit businesses when there's no purchasing power left or business to be done.

Cara

Carmen Mortenson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carmen Mortenson Affiliation: Jun. 08, 2026 Carmen Mortenson Retired, Director - AT&T Supply Chain I don't understand how any investor could make informed decisions in a timely fashion without the ability to track performance via quarterly reports.

Bi-annual reports pose greater risks to non-institutional investors and runs the risk of fostering distrust.

I sincerely hope the volume of responses persuade you to reconsider this decision.

Carol Bennatti — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol Bennatti Affiliation: Jun. 08, 2026 As a retired teacher, I depend on my investments. I am alarmed that the SEC is proposing reducing the frequency with which companies will be required to file reports. Investors deserve transparency. A lot can change in six months and investors shouldn't be the last to know. Protect our investments and continue to require quarterly reports. Sincerely,
Carolyn Bennatti

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carol bonds — Jun 8, 2026
Subject: S7-2026-15 Comment From: carol bonds Affiliation: Jun. 08, 2026 It should be the duty of government to protect the people. So who protects the people from the government? I hope the SEC will work to keep companies more honest and open regarding their finances.

Yahoo Mail: Search, Organize, Conquer

Carol Bradstreet — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol Bradstreet Affiliation: Jun. 08, 2026 Carol Bradstreet, retired federal employee. Full of possible fraud. Do not allow this.

Carol Colombo — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol Colombo Affiliation: Jun. 08, 2026 As an investor, I rely on the quarterly financials of my stocks. Allowing a company to hide a potential problem for 6 months is unacceptable. They give quarterlies now and your job is to protect the INVESTORS. Not allow fraud to flourish for months prior to discovery.

Carol Dutcher — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol Dutcher Affiliation: Jun. 08, 2026 Carol Dutcher.

Really? This is the moral high ground? Your children will look back on your role in this SEC action with shame should you choose approve it.

Sent from my iPhone

Carol Mace — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol Mace Affiliation: Jun. 08, 2026 I am a retiree and rely on quarterly SEC reports to guide my retirement investments. This rule change will negatively affect those of us who rely on such reporting while enabling corporations to hide any shady dealings. The SEC was established to protect the public not, protect corporate profits! Carol Mace, retired manager

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Carol MacPherson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carol MacPherson Affiliation: Jun. 08, 2026 Why are you planning to change the frequency of reporting? It is important for everyday Americans like me. Please either provide a good reason for this or do not change from quarterly reporting. Thank you.

Carol MacPherson

Carol Olivier — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Carol Olivier Affiliation: Jun. 08, 2026 Carol Olivier, retired Nurse-Midwife
Burien, Wa 98166
I am not wealthy enough to lose a significant portion of my retirement because of unreported

corporate activity. History shows when returns were published 2x yearly, people lost retirement savings and when quarterly reports were mandated, individuals profited more. We must continue with some sort of transparency.

Sent from my iPhone

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carol wooten — Jun 8, 2026
Subject: S7-2026-15 Comment From: carol wooten Affiliation: Jun. 08, 2026 Carol Wooten, small business owner. There is no reason to move away from quarterly reporting except to hide monkey business. Don't fall for it.

Carole Bennett — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carole Bennett Affiliation: Jun. 08, 2026 I'm a teacher, not a business person, but my retirement investment is important to me. Keeping me in the loop allows me and others to make better choices. I don't watch CNBC, and knowing what is happening is important! Carole Bennett, teacher

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Carole Mushkin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carole Mushkin Affiliation: Jun. 08, 2026 As an investor I need more frequent reporting than this plan for semi annual proposes. I am retired but pay attention to my investments and those that manage my accounts do also.

Carole Mushkin

Carolyn Hancock — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carolyn Hancock Affiliation: Jun. 08, 2026 Carolyn Hancock psychotherapist.
What are you trying to accomplish here. It appears that you have abandoned your mission of SECURITY, to kowtow to a madman.

Sent from my iPhone

Carolyn Karn — Jun 8, 2026
Subject: S7-2026-15 Comment From: Carolyn Karn Affiliation: Jun. 08, 2026 Qurterly reporting has worked for three and a quarter centuries. If you want to change it now there is something nefarious going on. I am simply a stockholder.

Sent from my iPhone

Carrie Rosenthal (JEL) — Jun 8, 2026
Subject: Re: Comment on S7-2026-15 From: Carrie Rosenthal (JEL) Affiliation: Jun. 08, 2026 > On Jun 8, 2026, at 7:19 AM, carrie Rosenthal wrote:
>
> Our country is now being run like the mafia. It HAS TO STOP!! YOU HAVE TO STOP THIS!!
>
>
>

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caryl mathews hodgdon — Jun 8, 2026
Subject: S7-2026-15 Comment From: caryl mathews hodgdon Affiliation: Jun. 08, 2026 We ,the public, have enough trouble keeping you in line with quarterly. Keep it as it is or you will surely succumb to even more corruption. Thank you. Caryl Hodgdon investor and citizen of this country trying to save it.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Cathy Helms — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cathy Helms Affiliation: Jun. 08, 2026 Do not reduce quarterly reporting requirements.

Cathy Helms Retired

My mom and I live on threatened social
security earnings and what's left of 401K savings. Its hard enough to make decisions around current environment without removing or changing institutional responsibility.

Yahoo Mail: Search, Organize, Conquer

Cathy Peceny — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cathy Peceny Affiliation: Jun. 08, 2026 The SEC is suppose to protect the individual investors. If you pass this proposal, you are just as corrupt as Trump. DO YOUR JOB ! With the interests of those you are there to protect.

Yahoo Mail: Search, Organize, Conquer

Cathy Radke — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cathy Radke Affiliation: Jun. 08, 2026 BEYOND Unfair to the average workers whose monies are already at a precarious position because of the corporate greed, evident at levels never imagined. The American PEOPLE deserve transparency at quarterly intervals. This isn’t rocket science- you know the technology is already in place to provide the

reports as easily quarterly as what is being bantered.

Sent from my iPhone

Cathy Sugden — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cathy Sugden Affiliation: Jun. 08, 2026 My name Cathy Sugden, a citizen, and do want the quarterly SEC reports to continue
Everyone knows the decrease in data reporting will afford others to benefit.
The entire administration at this time doesn't care about hibesty, transparency or the citizens not billionaires.

🌻🌻🌻

Cedric Cheng — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Cedric Cheng Affiliation: Jun. 08, 2026 In order to ensure that the investing public knows what is happening with their investments, the need for continued quarterly reporting on securities and stocks is needed still. Common sense and transparency is the only thing to ensure we know what and where and who our money is going. Keeping things under wraps or opaque only will make us withdraw our money from the market for other opportunities. Some of which will not grow as much as our markets will do over the long term. And that's because we have quarterly reporting of the financials that helps us determine how we invest our money. Cedric Cheng, Small Business Owner, San Francisco Bay Area. Concerned about the SEC rolling back reporting which you should move forward to improve things for the investors, the American public.

Cedric Cheng — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Cedric Cheng Affiliation: Jun. 08, 2026 In order to ensure that the investing public knows what is happening with their investments, the need for continued quarterly reporting on securities and stocks is needed still. Common sense and transparency is the only thing to ensure we know what and where and who our money is going. Keeping things under wraps or opaque only will make us withdraw our money from the market for other opportunities. Some of which will not grow as much as our markets will do over the long term. And that's because we have quarterly reporting of the financials that helps us determine how we invest our money. Cedric Cheng, Small Business Owner, San Francisco Bay Area. Concerned about the SEC rolling back reporting which you should move forward to improve things for the investors, the American public.

Cedric C. Cheng

If receiving a proof via email. PLEASE PROOF READ CAREFULLY. It is the responsibility of the customer. Cedric Cheng Design is not responsible for typesetting errors (spelling, grammar, punctuation, typos, etc.). Thank you.

_____

Celia Spivack — Jun 8, 2026
Subject: S7-2026-15 Comment From: Celia Spivack Affiliation: Jun. 08, 2026 3 months is a long time between info reports. 6 months is far too long. Celia Spivack, retired.

Sent from AT&T Yahoo Mail on Android

Chadwick Streid — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Chadwick Streid Affiliation: Jun. 08, 2026 I like getting the figures quarterly, and I hope that stays.

Sent from my iPad

Chandra Reddy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Chandra Reddy Affiliation: Jun. 08, 2026 Chandra, IT professional and long term investor. It is very important to have accountability and visibility from publicly listed companies to report every quarter which sheds light on their core business. Quarterly reporting keeps them accountable and creates checks and balances that are needed for publicly traded companies. Cost of reporting is minuscule when compared to cost of investment degradation for retail investors who put their hard earnings into stocks. Most of the companies have automated processes to generate quarterly reporting, hence cost and time shouldn't be major driving factor. When companies list publicly they are accepting the fact that their business need to be transparent and visible for public to decide whether to invest or not. If company deems it doesn't have to report, then it should be delisted and go private.

Charles Knuffke — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Charles Knuffke Affiliation: Jun. 08, 2026 Finance has worker perfectly fine with quarterly reporting. To allow significant changes and corporate results to not be reported for a full half year is ludicrous.

You’re playing with people’s finances and retirement funds. This change should not be allowed.

Sent from my iPhone
Charles Knuffke

Charron Myers — Jun 8, 2026
Subject: S7-2026-15 Comment From: Charron Myers Affiliation: Jun. 08, 2026 My name is Charron Myers - I'm a Business Process Program Manager.

I am writing to express my opposition regarding the proposal to make quarterly reporting optional for

companies.

As an individual investor, I rely on quarterly information to make informed decisions. Longer gaps between reports create an unfair advantage for corporate insiders.

Furthermore, making these updates optional does not resolve the issue, as companies that choose to opt in are often the ones whose investors require the most frequent updates.

Ultimately, this involves my personal capital, and any perceived cost savings for companies do not justify the loss of transparency to the investor.

Best,

Charron Sweat-Myers
801-919-7833

Cheri Lundstrom — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cheri Lundstrom Affiliation: Jun. 08, 2026 It is imperative that quarterly reports remain in place. Corporations are already hiding assets and avoiding taxes

Yahoo Mail: Search, Organize, Conquer

Cheri Meil — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cheri Meil Affiliation: Jun. 08, 2026 Absolutely not. This opens up the capability for companies that are fraudulent to seek out investments without being accountable.
Cheri

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cheryl bancroft — Jun 8, 2026
Subject: Comment on S7-2026-15 From: cheryl bancroft Affiliation: Jun. 08, 2026 Going backwards to what is a known worse situation for investors?? WHY?

CHERYL HOCHHALTER — Jun 8, 2026
Subject: S7-2026-15 Comment From: CHERYL HOCHHALTER Affiliation: Jun. 08, 2026 Quarterly reports are essential in monitoring investments. Stretching that to 6 months will make it much more difficult to stay informed and make changes in a timely manner.
Cheryl Hochhalter
Private investor

Cheryl Kirby — Jun 8, 2026

Subject: S7-2026-15 From: Cheryl Kirby Affiliation: Jun. 08, 2026 Cheryl M. Kirby
Citizen

Dear Gentlemen and Mesdames:

It seems obvious that routine oversight is necessary to monitor and prevent fraud. Twice a year would be inadequate. Please consider this decision judiciously.

Regards,
Cheryl M. Kirby

Cheryl Marie Craft — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cheryl Marie Craft Affiliation: Jun. 08, 2026 Cheryl Craft, Historic Site Interpreter, and former agricultural researcher.
I have no retirement plan other than my annuities and stocks. I need to be able to track what's going on with them and know what to expect, especially as I approach retirement. Please do the responsible thing and continue to require quarterly reporting.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Chris Gipson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Chris Gipson Affiliation: Jun. 08, 2026 I don't agree with the rule change. Keep the reporting rules.

Chris Mechanic — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Chris Mechanic Affiliation: Jun. 08, 2026 I’m disappointed that elected officials would even consider such a dumb change. Quarterly reporting is more than fair. Public companies know the cost of being public before hand. If they are whining about reporting, tell them to s*** it up, or take the company private. This is BS. Not worth my time to even write this note.

Christina Moxley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christina Moxley Affiliation: Jun. 08, 2026 We need to address our financial status in our 401ks before it's too late. Going six months without an update will harm individual investors.

Christina Sormani — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christina Sormani Affiliation: Jun. 08, 2026 Keep in quarterly! I’m an investor. I won’t invest inncompanies that only report twiceper year.

Sent from my iPhone

Christina Werner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christina Werner Affiliation: Jun. 08, 2026 Quarterly financial reporting from publicly traded companies helps keep those companies accountable to stockholders. Please don't change a rule that has worked well.

Chris Werner
Retired IT professional

Christine Andrews — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christine Andrews Affiliation: Jun. 08, 2026 Have you all lost your minds and any conscience that you had? You should be ashamed. When this i***t is out of the White House, you'll never be able to show your faces.

Christine Andrews

Sent from my iPhone

Christine Joyce — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christine Joyce Affiliation: Jun. 08, 2026 I take my retirement investments very seriously and can not risk ignoring a downturn trend or change in earning estimates. Quarterly reports are essential to my determination on whether a company is staying healthy enough to warrant my continued financial investment or if I need to reallocate.

Issuing biannual reports do not provide a full enough picture and might potentially hide the negative trending that stockholders and investors need to make informed decisions.

Christine Katsch — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christine Katsch Affiliation: Jun. 08, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Christine Weiss — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Christine Weiss Affiliation: Jun. 08, 2026 Christine Ventura, Consultant, Boston. The transparency that quarterly reporting provides to investors is essential to guide financial decisions. I disapprove of the change to semi-annual reporting requirements.

All the best,

Christine

Christine Williams — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christine Williams Affiliation: Jun. 08, 2026 Dear Folks,

A lot can go wrong in six months. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law ensures companies produce that information every quarter. Not so under this proposal.Is this better for the investors?

More time for fraud to grow. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can develop. Is this beneficial?

Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. Is this better for any of us?

The supposed savings are tiny, and they don't benefit retail investors. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The real cost of less information falls on the small investor, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade deal.

Help everyone by saying no.

Sincerely,

Christine Williams
Retail Investor

Christopher Morris — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christopher Morris Affiliation: Jun. 08, 2026 This rule is reckless. Keep companies honest.

— — — — —
Chris

Christopher Poe — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christopher Poe Affiliation: Jun. 08, 2026 Christopher Poe, Field Sanitation Investigator. Transparency in the public square is critical for our systems to function

for the good of the public. Don't let those who rely on our funds to hide from our scrutiny.

Christopher Singh — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christopher Singh Affiliation: Jun. 08, 2026 I want quarterly reporting to stay. It's the only check we have to see company progress and my investments are my future retirement.

Thank you,

Chris

Christy Beldin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Christy Beldin Affiliation: Jun. 08, 2026 The Sec should not let this happen.

Sent from my iPhone

Chuck Thompson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Chuck Thompson Affiliation: Jun. 08, 2026 Stewart T., Retired public servant. I actively manage my retirement fund depending on market trends. I need up-to-date information on my investment.

Clara Nydam — Jun 8, 2026
Subject: S7-2026-15 Comment From: Clara Nydam Affiliation: Jun. 08, 2026 I want the SEC to retain quarterly reporting. The markets that went to 6 months reporting have performed more poorly and some have enabled fraud to go undetected for a long time. It is unfair to the individual investors that insiders can benefit while others are deliberately kept in the dark.

Clara Hurd Nydam

Claudia Brice — Jun 8, 2026
Subject: S7-2026-15 Comment From: Claudia Brice Affiliation: Jun. 08, 2026 Quarterly reporting is important to investors. The insiders benefit and regular Americans lose.

Clay Blackwood — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Clay Blackwood Affiliation: Jun. 08, 2026 I'm retired don't screw up my savings.

Clyde Cavanaugh — Jun 8, 2026
Subject: S7-2026-15 Comment From: Clyde Cavanaugh Affiliation: Jun. 08, 2026 We need quarterly reporting, otherwise accountability is decreased and volatility will increase

Clyde

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comcast — Jun 8, 2026
Subject: S7-2026-15 Comment From: comcast Affiliation: Jun. 08, 2026 Christopher Popik , retired, I need the facts about the companies I invest in right away when they're available and not to be hidden to help me in my investment decisions. Everything should be done for the retail investor and not the banks and hedge funds. I've been in the market for over five years investing AMC, i'm very important for me to know that they're doing better each quarter and what the facts are in order to give me invested so that I don't take a very big loss. Weather reports some companies are very important. Do not do anything to hide them for six months that would be terrible. I would be flying blind.

Sent from my I phone
Christopher Popik

Connie K — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Connie K Affiliation: Jun. 08, 2026 Can we get monthly financial disclosures instead of quarterly? It's easy enough now to manipulate expenses to hide a failing company for an extra quarter, twice yearly would let them slip by for an extra 6 months. Everything is getting more automated, it should be easier to report monthly now more than ever before. Make those companies stay on top of their game instead of slacking. I want monthly finicial reports signed by the CEO.

Connie Shipman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Connie Shipman Affiliation: Jun. 08, 2026 We are all told to invest in 401ks and it is a battle to keep value in them with this administration. Keep the reporting quarterly! Connie Shipman Software License Management

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Constance Ryan — Jun 8, 2026

Subject: S7-2026-15 Comment From: Constance Ryan Affiliation: Jun. 08, 2026 Connie - IT professional - it matters to me because my 401k is fluctuating daily, and I am concerned with following the manipulations going on with the market.

Sent from my iPhone

Cora Impenna — Jun 8, 2026
Subject: Keep quarterly reports From: Cora Impenna Affiliation: Jun. 08, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

We need the financial markets to be more transparent, less.

Best,

Cora Impenna

Corey Davis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Corey Davis Affiliation: Jun. 08, 2026 Investors need more reporting on what is happening to their money, not less. There should be monthly statements just like a bank. Reducing the level of accountability to shareholders amounts to fraud and theft.

Corey Newman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Corey Newman Affiliation: Jun. 08, 2026 To Whom it May Concern,
My name is Corey Newman. I live in Virginia. I'm a detailer for a collision shop that provides a 401k plan to employees. The 3% profit share provided could one day grow into a real retirement for me. Or it could grow into half of a retirement, if the companies I'm invested in decide they'd rather hide their profits. It's easier to do so when you only have to report twice a year. I used to own my own small business, so I'm familiar with what quarterly reporting is. If I can do it as a sole proprietor, it is certainly possible for a larger company. Let's keep companies honest and help everyone's 401k stay on track.

Best Regards,
Corey Newman

Craig J beres — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Craig J beres Affiliation: Jun. 08, 2026 My name is Craig

Beres; my wife and I are both retired and live in Southern California. I cannot imagine how less than quarterly reporting would benefit anyone other than poorly performing companies. As retirees we depend entirely on the returns from our investments. I think it is critically important for us to know if there are emerging problems in the performance of those companies we have invested in. Quarterly reports should continue to be a requirement.

Sent from my iPhone

Craig Peters — Jun 8, 2026
Subject: S7-2026-15 Comment From: Craig Peters Affiliation: Jun. 08, 2026 The only entities removing the quarterly reporting aids are corporations. This would be a terrible change for individuals wanting to stay more current regarding the value and the policies of corporations they invest in or may invest in.
Craig Peters, Retired
3384 Monticello Avenue, Waterloo, Iowa.

CubanMuslGuy — Jun 8, 2026
Subject: Comment on S7-2026-15 From: CubanMuslGuy Affiliation: Jun. 08, 2026 The U.S. has already tested this approach before, from 1955 to 1970. During that period, reduced transparency was tied to weaker returns and lower company valuations. For everyday investors, going back to that system could put a major portion of their savings at risk — potentially a third, or even half.

Sent from my iPhone 17 Pro Max

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cyndi slover — Jun 8, 2026
Subject: S7-2026-15 Comment From: cyndi slover Affiliation: Jun. 08, 2026 For transparency for investors, professors, economists, and others, please keep financial reporting quarterly. I understand this creates additional costs to companies, but current reports aid transparency and outweighs the costs to produce them. Most reports are auto generated, so I am not sure the cost argument is totally accurate.

CYNTHIA BLACK — Jun 8, 2026
Subject: S7-2026-15 Comment From: CYNTHIA BLACK Affiliation: Jun. 08, 2026 I'm just a lone investor. It's clear that in the past this would not have served me. I say no. No bi-yearly. We are losing too much already under this administration. Do not compound it!

Cynthia Black

Sent from my IPhone

Cynthia Duvall — Jun 8, 2026
Subject: S7-2026-15 Comment From: Cynthia Duvall Affiliation: Jun. 08, 2026 They should have to

report monthly

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cynthia e — Jun 8, 2026
Subject: S7-2026-15 Comment From: cynthia e Affiliation: Jun. 08, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent by Cynthia 🐾

Cynthia Hanke — Jun 8, 2026
Subject: File No. S7-2026-15 From: Cynthia Hanke Please keep the quarterly filing requirements. Our country, our citizens, deserve to be informed by the companies they invest in.

Cynthia LaChance — Jun 8, 2026
Subject: Comment on S7-2026-15: We need quarterly reporting From: Cynthia LaChance Affiliation: Jun. 08, 2026 I worked in corporate America for 30 years and I also have an MBA. I've studied the SEC and also work for several registered companies. Quarterly reporting is the way to do it.

Cynthia Woodham — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Cynthia Woodham Affiliation: Jun. 08, 2026 Stop insider trading. Keep the reports Quarterly. It is in the Outside Trader's best financial interest. The common man.

Yahoo Mail: Search, Organize, Conquer

D Bruce — Jun 8, 2026
Subject: S7-2026-15 Comment From: D Bruce Affiliation: Jun. 08, 2026 No, ABSOLUTELY AGAINST, this 6-month reporting for SEC!

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d ferranti Jfr — Jun 8, 2026
Subject: S7-2026-15 Comment From: d ferranti Jfr Affiliation: Jun. 08, 2026 This is not a Surprise; but Waiting and Watching when this would happen AGAIN...

D Yalogue — Jun 8, 2026

Subject: Comment on S7-2026-15 From: D Yalogue Affiliation: Jun. 08, 2026 Please don’t let this happen. I’m months away from retiring and this has the potential to really hurt my life. I’m not going to retire a millionaire, I will need every penny I can scratch up.

Take responsibility, enforce accountability. I don’t want them squandering my money so they can play foolish games.

Have a great day.

D'Ann Stone — Jun 8, 2026
Subject: S7-2026-15 Comment From: D'Ann Stone Affiliation: Jun. 08, 2026 With the increased pace of business, biannual reporting is unacceptable. In fact, with the increased use of technology we should be expecting reporting to move to every other month!

DAmbrosio Family — Jun 8, 2026
Subject: S7-2026-15 From: DAmbrosio Family Affiliation: Jun. 08, 2026 Bad idea

Sent from my iPhone

Dan Cahill — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dan Cahill Affiliation: Jun. 08, 2026 We are watching what you do as well!

Dan Spock — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dan Spock Affiliation: Jun. 08, 2026 We need more transparency and regular reporting in this time of economic hardship and shrinking trust.

Daniel Spock

Dana Underwood — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dana Underwood Affiliation: Jun. 08, 2026 First - The potential for fraud is large. A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. The new rule gives insiders plenty of time to sell their shares to you (or your ETF) on the QT and before the bad news tanks the stock.

Second: The savings are minimal. Companies still need to keep the books. They still report to their

boards. The cost savings are from accounting fees and any savings flow to the company and the executives.

The math is not mathing.

Dana Underwood

Daniel Brown — Jun 8, 2026
Subject: S7-2026-15 Comment From: Daniel Brown Affiliation: Jun. 08, 2026 Public companies must have open public records, should be a monthly requirement. Allowing them to hide results for up to six months just enables insiders to get rich while the public investors lose.

Dan Brown

Daniel Franks — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Daniel Franks Affiliation: Jun. 08, 2026 Why would this even be considered, we should make companies report earnings more often not less, with all the automation possible now it should be easy for transparent companies that have nothing to hide to automate regular reporting, it should be changed to every other month or every month, instead of quarterly, the only reason I can think of to change this to twice yearly is to benefit poorly run companies or companies breaking the law, this isn't good capitalism , it's corruption?!

Daniel Mays — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Daniel Mays Affiliation: Jun. 08, 2026 No no no

Sent from my iPhone

Daniel Parry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Daniel Parry Affiliation: Jun. 08, 2026 In the era where AI can generate financials "on the fly" with increasingly less cost, reporting should move toward monthly or weekly for large businesses. Continuous reporting should be the goal. This is the opposite of what should happen.

All this will do is give an edge to insiders and hedge funds that, with access to alternative data, can estimate what the quarterly statement would be. Retail investors get the shaft.

Daniel Parry — Jun 8, 2026

Subject: S7-2026-15 Comment From: Daniel Parry Affiliation: Jun. 08, 2026 In the era where AI can generate financials "on the fly" with increasingly less cost, reporting should be moving towards monthly or weekly for large businesses. This is the opposite of what should happen.

All this will do is give an edge to insiders and hedge funds that, with access to alternative data, can estimate what the quarterly statement would be. Retail investors get the shaft.

Daniel Porter — Jun 8, 2026
Subject: S7-2026-15 Comment From: Daniel Porter Affiliation: Jun. 08, 2026 Owners (insiders) know the quarterly numbers, so as a stockholder (owner) I am entitled to the same information. Business climate changes too fast to be uninformed for six months.

Sent from my iPhone

Daniel Wasewicz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Daniel Wasewicz Affiliation: Jun. 08, 2026 Daniel Wasewicz Software Engineer

It's confusing to me that a regulator for protecting investors and reducing fraud in securities would argue for less information that makes it easier to hide fraud for longer and will hurt investors. Quarterly filings are not a huge hassle so it's double confusing. The only companies that would seem to benefit are ones trying to hide information for longer? How lovely. The American stock market is strong cause of trust and freedom of information not reducing information.

Dar — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Dar Affiliation: Jun. 08, 2026 Please no no. I have little money, what I do have is invested in companies of the United States. I need to see how they're doing. Dar Wolford, citizen of west Michigan, who loves how mkts
have created wealth.

Yahoo Mail: Search, Organize, Conquer

Darby Hall — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Darby Hall Affiliation: Jun. 08, 2026 This is a disastrous decision,,history tells you what will happen. Do not be pressured into this.
Thank you,
;o) Darby

Darcey Penner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Darcey Penner Affiliation: Jun. 08, 2026 Especally during volatile times , 6 months is too long. Quit fixing things that dont need fixing and focus on our many other problems

DARCEY PENNER

Dave Dickson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dave Dickson Affiliation: Jun. 08, 2026 Quit trying to screw the common man. Keep the reports quarterly!
Thomas D Dickson, retired

Sent from my iPhone

Dave Lenweaver — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Dave Lenweaver Affiliation: Jun. 08, 2026 Dave Lenweaver, retired. Upstate New York. Don't mess with the reporting parameters. I'm retired and can't afford to have my retirement accounts played with. There's no solid good reason to change reporting schedules unless it's to hide inside trades. Leave it alone.

Dave Orloff — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dave Orloff Affiliation: Jun. 08, 2026 I am David Orloff, a Remote Sensing Technologist with TxDOT. This would be a disastrous step backwards. I am the first to protest government overreach, but quarterly reporting is prudent and
necessary.

Sent from AT&T Yahoo Mail on Android

David Addison — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Addison Affiliation: Jun. 08, 2026 The This would open the door for even more corruption. Dave Addison, biologist, Naples, Florida

Sent from my iPhone

David Bell — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Bell Affiliation: Jun. 08, 2026 Investors need more frequent information that just every six months. I am retired, and the bulk of my income comes from investments, so I (and my financial advisors) rely on quarterly reports to stay informed for purposes of investment decisions. This proposal seems designed to let corporations hide changes in business status for longer periods of time, which will reduce the efficiency of markets.

In short, it helps senior management (reduced cost of reporting), and hurts investors. While the Trump administration has taken corruption to new heights, the job of the SEC requires truth and clarity: to ensure that publicly traded investment vehicles are subject to clear requirements that protect investors and ensure smooth functioning of markets. This proposed rule would do the opposite of what the SEC was created to do.

In addition, the increased length of time between reports would make it more difficult for senior managers to buy or sell stocks in that it would reduce the opportunities to trade without running afoul of insider trading limitations.

Please abandon this proposed rule.

My name is David Bell, from Cleveland Heights, Ohio, a retired environmental lawyer.

David L Bell

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

David Bunce — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Bunce Affiliation: Jun. 08, 2026 We have enough grifters in the system now! Don’t enable more! David Bunce

Sent from my iPad

David Craig — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Craig Affiliation: Jun. 08, 2026 This is important so we know how companies are doing so we know where to invest our money why would you want to take that away? I am 100% because this. This is does not make dollars or sense.

David Floren — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Floren Affiliation: Jun. 08, 2026 It's impossible to understate the high priority that the current White House and its Cabinet have placed on fraud and deception as positive social and cultural values that Americans should embrace as moral goods and incorporate into their daily business practices. Likewise it is hard to detach this new ideology of "fraud is good" from the purpose of eliminating two out of every four annual public disclosures on the part of publicly held companies. While the White House is occupied by a convicted felon whose 34 felony crimes are all crimes of deception and fraud. While many of the recent subjects of presidential pardon are folks who've been convicted of one or more criminal frauds, a fact that can mean that among the true purposes of these pardons is a strong desire on the part of the Felon-in-Chief to promote in the national mind and culture a largely positive attitude towards fraud and deception as positive business tactics that are not only not bad, but definitely should be used frequently for self-interest purposes and should never be prosecuted as wrongdoing. To turn a blind eye and shove one's head into the sand ostrich-like in the face of these incredibly strong (even if we don't like them) realities of our current political culture and this significant change being actively forced into our

national morality is to ignore the underlying purpose of eliminating two out of four annual public reports. Namely, the advancement and promotion of fraudulent deceptive behavior On the part of entities subject to investor safety regulation, and the glorification of misrepresentation and all forms of con artistry as the highest form of social good that can be accomplished by any real American. Ignore these political culture realities at your peril when assessing or analyzing the appropriateness of certain changes that objectively harm investor knowledge.

Best Regards,
David Floren

David Johnstone — Jun 8, 2026
Subject: Comment on S7-2026-15 From: David Johnstone Affiliation: Jun. 08, 2026 Maintain quarterly reporting. It is working just fine. leave it alone!

Dave J

David Kin — Jun 8, 2026
Subject: File No. S7-2026-15 From: David Kin Quarterly reporting is an essential part of any public company's fiduciary responsibility to its shareholders. Reducing reporting benefits no one. Keep mandatory quarterly reporting in place.

David L Walls — Jun 8, 2026
Subject: S7-2026-15 Comment From: David L Walls Affiliation: Jun. 08, 2026 Keep what you have in place, to be honest

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David Lederman — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Lederman Affiliation: Jun. 08, 2026 Keep quarterly corporate reporting. This keeps financial information most current for all investors. It is especially critical for smaller investors to have the most current information to make the important decisions about moving or not moving their investments.

David Turner — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Turner Affiliation: Jun. 08, 2026 David D Turner, retired I live on limited income as a retiree and my small investments are necessary. With never ending inflation I need to monitor my resources very carefully. I need the tool of a quarterly report.

Sent from my iPhone

David Wright — Jun 8, 2026
Subject: S7-2026-15 Comment From: David Wright Affiliation: Jun. 08, 2026 Quarterly reports are essential for every investor, from the individual to the banking and corporate investor. Keep the playing field honest and fair.

David B. Wright, RT R

DAWN HOLLIDAY — Jun 8, 2026
Subject: S7-2026-15 Comment From: DAWN HOLLIDAY Affiliation: Jun. 08, 2026 No delaying facts. And accountability!

Sent from my iPad

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dblais32145 — Jun 8, 2026
Subject: Comment on S7-2026-15 From: dblais32145 Affiliation: Jun. 08, 2026 There should be quarterly reporting to ensure transparency. Only corporations benefit from this. There is no real need to make this change.

Sent from my Galaxy

Dean Vandall — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dean Vandall Affiliation: Jun. 08, 2026 Anything that errods the transparancy that is already lacking is a huge no go. I say ney on any changes to the 1/4 report

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Deb Cabell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Cabell Affiliation: Jun. 08, 2026 The world is moving very quickly. A six month reporting period is an eternity. Personally I feel reporting should be more often, not less.

Deb Chevalier Stonebraker — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Chevalier Stonebraker Affiliation: Jun. 08, 2026 Continuing to show data quarterly is part of the transparency process that needs to be upheld. Corporate greed and fraud happens too often now delaying reporting will only make it worse

Sent from my iPhone

Deb Chevalier Stonebraker — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Chevalier Stonebraker Affiliation: Jun. 08, 2026 Continuing to show data quarterly is part of the transparency process that needs to be upheld. Corporate greed and fraud happens too often now

Sent from my iPhone

Deb Kempert — Jun 8, 2026
Subject: S7-2026-15 From: Deb Kempert Affiliation: Jun. 08, 2026 They should do it every single stinking month in my opinion so NO 6 months is way to long. So much more manipulation and hiding can go on. 6 month data can easily be out of date..

Deb Schaffer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Schaffer Affiliation: Jun. 08, 2026 As an active investor, I request that quarterly reports remain. Waiting 6 months for company information is too long. Investors can't make informed decisions with old data. D. Schaffer, President, ProProject Manager, LLC

Deb Tipton — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Tipton Affiliation: Jun. 08, 2026 Debra Tipton Channel Manager. Please leave reporting quarterly!

Sent from my iPhone

Deb Wilson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deb Wilson Affiliation: Jun. 08, 2026 AI and automation have greatly improved the speed of close and costs. Quarterly reporting could be moved to a monthly reporting cycle, so why the need to extend it?
Any extensions will erode investor confidence.

Deborah Craycroft — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Craycroft Affiliation: Jun. 8, 2026 I've been paralegal

for 35 years working with tax attorneys and can tell you from experience that this would be terrible for the IRS. Businesses are unable to pay their taxes quarterly will be insolvent in the future because they won't be able to make up the back taxes they will owe. Penalties and interest alone on IRS matters make our country a ton of money and we should not be giving it away to people who do not want to maintain their books..

Deborah Derrick — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Deborah Derrick Affiliation: Jun. 08, 2026 Please do not enact this semi-annual reporting requirement! My husband and I are both retired and have spent a long time building our investment portfolio with the help of our financial advisor. We rely on these investment funds to help support my disabled sister financially and help us when we need long term care. The quarterly reporting requirement helps ensure that our funds are kept safe by investors and companies without any foul play or mismanagement. This kind of frequent reporting is needed for the transparency necessary to instill confidence in investing.

Mrs Deborah B Derrick, retired grant manager, Omaha. Nebraska.

Deborah Douglas, Saint Louis University — Jun 8, 2026
Subject: File No. S7-2026-15 From: Deborah Douglas My name is Deborah. I'm a full professor with a 403b and am nearing retirement. The move to report only 2 times a year will devastate workers like me. The harm this may cause to non- multi millionaires+ is serious and I have to wonder if that is exactly your point.

Deborah Haaf — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Haaf Affiliation: Jun. 08, 2026 Deborah Haaf, Artist, it should remain mandatory for companies to file quarterly financial reports. The risk of losing years of savings due to semi-annual reporting is too great.

Sent from my iPhone

Deborah Manofsky — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Deborah Manofsky Affiliation: Jun. 08, 2026 WHY? What is the real reason for dismissing quarterly reporting? Can you say it out loud? The REAL reason.
Debbie M
Retired
Columbus, OH

Deborah Morgan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Morgan Affiliation: Jun. 08, 2026 Quarterly reports keep people informed about their money and what is going on, changes and who making the decisions. Waiting six months can be disastrous for some individuals. We need to be able to control

what is ours.

Deborah Pike-Thomas — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Pike-Thomas Affiliation: Jun. 08, 2026 Changing reporting to every six months only allows any burgeoning problems to fester in darkness. Shareholders & the public need information in a timely fashion to make financial decisions. Keep the reporting quarterly.

Deborah Powell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Powell Affiliation: Jun. 08, 2026 We've seen what "more time" does in covering up fraud, from this current administration and their supposed Supreme leader. The crooks hire more crooks who are willing to do whatever it takes to cover things up and/or create new fraudulent transactions. It's like a cancerous tumor left longer in the body! I urge the SEC to rethink this for the health of investors of all levels, not just the upper echelon.

Deborah Thomas — Jun 8, 2026
Subject: S7-2026-15 Comment From: Deborah Thomas Affiliation: Jun. 08, 2026 As a retail investor knowledge is power. We need the quarterly reports to continue. Twice a year just is not enough.

Deborah Thomas Gummere

Debra Cote — Jun 8, 2026
Subject: S7-2026-15 Comment From: Debra Cote Affiliation: Jun. 08, 2026 I need Quarterly SEC reports.

Sent from my iPhone

Dee Manross Winter — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dee Manross Winter Affiliation: Jun. 08, 2026 This is OUR money! It does not grow without OUR contributions. I want to see it each quarter.

Delia Winter, investor
Shell Rock, Iowa.

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deerx — Jun 8, 2026
Subject: S7-2026-15 Comment From: deerx Affiliation: Jun. 08, 2026 Dr. D. Nobles-Knight, retired pharmacist
Public companies should not be allowed to hide anything from the public. Why would this even be

necessary unless they had something to hide? If business is being conducted fairly and legally, there is no reason to conceal facts about the financial status and health of the company. It allows for informed public decision-making in regards to investing, purchasing goods and/or services, employment opportunities, and use of funds within the company. Our government regulators are supposed to be looking out for the interests of the public, not those of the corporations they are regulating.

Sent from my Galaxy

Denise Erickson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Denise Erickson Affiliation: Jun. 08, 2026 Another example of the rich keeping the rich wealthy

and the average man in the dark, not being able to make o
Money in the stock market. This is a MAGA mTove. to have a.
2 class system the wealthy and the poor. The Heritage found
Spells it out Take away everythingt
This is an unbelievable idea corrupt
Denise Erickson
I
Nurse practitioner

Denise

Denise Gray — Jun 8, 2026
Subject: SEC's new co release of profits From: Denise Gray Affiliation: Jun. 08, 2026 Kindly provide my investment reports quarterly.

Sent from Yahoo Mail for iPhone

Denise Klein — Jun 8, 2026
Subject: File No. S7-2026-15 From: Denise Klein I am worried about how this could impact my personal retirement savings. I am totally reliant on my own 401(k) savings plan and have no defined benefit retirement plan (traditional pension). Social Security, if it can even remain solvent, is

estimated to only replace 1/3 of my pre-retirement income, and the rest will need to be from those defined contribution plans that I have savings in, the vast majority of which is index funds. I am not a stock broker or have any expertise at all about investing, so I fear what will happen to my savings. Will these index funds tank due to the loss of transparency that results from this new rule? Will we have another Enron-like fraud debacle due to loss of transparency? While I understand the desire to encourage public companies to engage in more longer-term thinking/planning, I do have serious doubts that this proposed rule change will actually achieve that goal. The idea that this rule change even could achieve its stated goal is a mere hypothesis, with no evidentiary support, so why should we err on the side of risk, when it's my (retirement) life you're risking

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Denise Modrell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Denise Modrell Affiliation: Jun. 08, 2026 DA Modrell, retired. I want to keep as much transparency in my investments as possible so I can make good decisions with MY MONEY.
It sure seems like the SEC wants to hide the bad news that will inevitably screw investors.
KEEP THE QUARTERLY REPORTS!

Dennis Cialini — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dennis Cialini Affiliation: Jun. 08, 2026 There's no credible reason why public companies shouldn't have quarterly disclosures.

Sincerely,

Dennis P. Cialini

Derek Nelsen — Jun 8, 2026
Subject: File No. S7-2026-15 From: Derek Nelsen (Individual) The SEC has failed the investing public time and time again. They allow Hedge funds to blatantly control pricing using off lit market exchanges and naked short which hurts transparency and the investing public's ability to determine actual sentiment, and real stock prices, as well as Corporations ability to raise capital. In essence, those that work to create are hindered by systems set up to scrape profits by those who do not. The idea that Corporations should be less transparent in their filings and have to report less information less often is just another failure of the SEC to consider how it affects the investors who are actually funding these companies (passively through retirement accounts or actively through investing). Against puts the desires of the system ahead of those who pay into it. Do better. Andrew Left is just the tip of the iceberg. Heavily fine and imprison abusers of the system beyond the gains they made in order to stop the abuse. Lengthening the time between filings just helps the abusers create false narratives and profit more off a broken, unaccountable, unregulated system at the expense of the working class taxpayer who funds the SEC to protect the value of our retirement accounts.

Desiree Abraham — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Desiree Abraham Affiliation: Jun. 08, 2026 This is not 1955

where you have rooms of accountants crunching numbers for corporate reporting. We need a minimum of quarterly reporting in our stock market. More data, not less, keeps investors funds safer and instills confidence in the US Market. Tinker with it and you will doom confidence in the market. Investors like myself will take my funds out of out market and place it overseas where politics has less an influence on it.

Desiree Abraham

Diana Dow — Jun 8, 2026
Subject: S7-2026-15 Comment From: Diana Dow Affiliation: Jun. 08, 2026 The idea that you would change rules about reporting bad financial numbers right before Elon Musk's SpaceX IPO is insane. You know he's all smoke and mirrors, you know retail investors will already be hurt. If you are just bowing down to the Epstein class, know that history will not be kind to you. Search your souls for corruption and do NOT sell out the public you are supposed to protect.

Sincerely,

Diana Dow

Diana K Kelly — Jun 8, 2026
Subject: S7-2026-15 Comment From: Diana K Kelly Affiliation: Jun. 08, 2026 To Whom It May Concern:

Diana Kay Kelly, retired. I have some stocks that I use for my retirement funds. Our economics change too quickly to go any less then quarterly.

Diana K Kelly

Diane Barksdale — Jun 8, 2026
Subject: S7-2026-15 Comment From: Diane Barksdale Affiliation: Jun. 08, 2026 Diane Barksdale, retired teacher who depends on quarterly reports to manage investment. The US market is volatile and being manipulated. I need reports to stay quarterly.

Get Outlook for Android

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diane blair — Jun 8, 2026
Subject: Comment on S7-2026-15 From: diane blair Affiliation: Jun. 08, 2026 As my husband and I approach retirement, with most of our retirement funds in the market. The thought of LESS accountability reminds me of what led to the mortgage crisis. At a time when we are seeing the market being swayed by tweets and billionaires making trades on insider information now is NOT the time to reduce accountability.

Diane Kassner — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Diane Kassner Affiliation: Jun. 08, 2026 This has been done before and didn't work. Why would you go back to a failed policy. I am adamantly against this.

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diane pittman — Jun 8, 2026
Subject: S7-2026-15 Comment From: diane pittman Affiliation: Jun. 08, 2026 More " transparency " ? This is blatantly sneaky ! Let's stick with TRANSPARENCY !!! Imagine if the average American tried this . We want transparency from American businesses , more than Ever !

Diannal — Jun 8, 2026
Subject: S7-2026-15 Comment From: Diannal Affiliation: Jun. 08, 2026 Please keep the reporting as is. We need less chaos and more stability at this time in our country.

Sent from my iPad

Dierdre Smith — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Dierdre Smith Affiliation: Jun. 08, 2026 Dierdre Smith, 59, Palm City, FL. Quarterly reports keep companies accountable to the shareholders, and to themselves.
A school would never grade a student just twice a year, as most of their grades would drop and many would fail. The accountability is not there, and by the time any corrections are made, the curve is too great.
Learn from past mistakes, and keep the quarterly reporting in place.

Dierdre Smith
(she/her)

Dinah Henderson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dinah Henderson Affiliation: Jun. 08, 2026 I am 81, on Social Security, and have an IRA and a small investment fund. There is no reason why the financial condition of firms should be sheltered from the public eye. Do not change the rules!
Thank you

Dinah Henderson

Dinora Cardoso — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dinora Cardoso Affiliation: Jun. 08, 2026 It helps me to keep an eye on my investments to have quarterly reports. Please do not change reporting. Thanks for you attention to this matter.

Dinora Cardoso

Sent from my iPhone

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djlangfive Email — Jun 8, 2026
Subject: S7-2026-15 Comment From: djlangfive Email Affiliation: Jun. 08, 2026 REALLY??!!!!! Come on. Corruption seems to have no bounds anymore.
My name is Diana lang. I am an investor and I don't appreciate you giving favored insiders an advantage over the rest of us

Sent from my iPhone

Don and Karen Henricksen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Don and Karen Henricksen Affiliation: Jun. 08, 2026 We want quarterly reporting.

Don Blaisdell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Don Blaisdell Affiliation: Jun. 08, 2026 Keep the reports quarterly. Sounds like we are getting grifted again

-Donald W Blaisdell III

Don Quest — Jun 8, 2026
Subject: S7-2026-15 Comment From: Don Quest Affiliation: Jun. 08, 2026 Keep reporting QUARTERLY!!!

Donald Rowat — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Donald Rowat Affiliation: Jun. 08, 2026 Donald Rowat. Retired. Folcroft, Pa 19032. History shows us that this would be detrimental to investors and the

SEC shouldn't be bowing to a power grab by the markets. Because working folks don't get a decent return for accessible savings, like we did back in the 60s and 70s, we ended up in the market risking what we toiled for just to see that diminished as well. We, the people, deserve better from our government. The United States is better than this proposal. Those associated with the grifting of our fellow citizens will be held accountable, just keep that in mind.

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donna goldstein — Jun 8, 2026
Subject: S7-2026-15 Comment From: donna goldstein Affiliation: Jun. 08, 2026 The savings to companies isn’t worth the cost to me. Businesses are gleaning RECORD PROFITS and it is insulting to suggest businesses need more and more and more profit, while more and more and more Americans suffer financially. This is yet just another one of Wall Street’s money grabs from Main Street!

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donna goldstein — Jun 8, 2026
Subject: S7-2026-15 Comment From: donna goldstein Affiliation: Jun. 08, 2026 It is insulting to suggest that corporate America, already making RECORD WINDFALL PROFITS, needs to reduce expenses.! This is yet just one more of Wall Street’s money grabs from Main Street. 2008 was bad enough but now while average Americans are hanging on by our toenails the audacity to suggest this is beyond measure!!! GREED IS DESTROYING THIS COUNTRY!

Donna Johnson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Johnson Affiliation: Jun. 08, 2026 "Securities and Exchange Commission" must be administered by a neutral party who keeps the SEC SECURE! I don't believe that the rump's nominee is the one we want guarding against fraud and abuse! He will enable it.

Donna Ludwig — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Ludwig Affiliation: Jun. 08, 2026 [REDACTED] no....

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Donna Lynn Price — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Lynn Price Affiliation: Jun. 08, 2026 Companies still have to maintain their books and answer to the board. Keep it fair and open, don't get evil.

Donna Pagan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Pagan Affiliation: Jun. 08, 2026 This is outrageous! It should not happen!

Sent from my iPhone

Donna R — Jun 8, 2026
Subject: File No. S7-2026-15 From: Donna R I am writing because I disagree with the proposed decrease in the frequency of earnings reports to investors. Many of us have retirement accounts tied to the market and would stand much to lose and nothing to gain. In fact, this road has been taken previously by the SEC and the result was dismal for investors. The SEC changed the reporting to twice per year in 1955. Investors lost big and the SEC corrected its course in 1970. This has resulted in gains for investors, which not only allows us to live better, but to better support the economy. Our families, including mine, depend on reliable quarterly reporting. Such reporting is not a burden to business. We cannot afford, especially in the economy we are living in, to see steep decreases in our gains, not individually, as families, and as consumers across society at large. If you look at the facts across countries with reporting frequencies of twice versus four times per year, the proof that quarterly reporting is better for everyone is obvious.

Donna Rogers — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Rogers Affiliation: Jun. 08, 2026 No we need to see your earnings quarterly,no whenever the people

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Donna Wielgolewski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donna Wielgolewski Affiliation: Jun. 08, 2026 It is important I know what is going on with my investments.

Sent from my iPhone

Donnamarie Tonelli — Jun 8, 2026
Subject: S7-2026-15 Comment From: Donnamarie Tonelli Affiliation: Jun. 08, 2026 If I understood your rationale in keeping quarterly reports quiet, perhaps I'd give it a second thought.. yeah, yeah, NO.
My name is Donnamarie, retired from Clinical Research at JnJ. I prefer total transparency and I think quarterly reporting maintains that level for all involved. TIA for your consideration of my opinion.

Sent from my iPhone

Doreen Bonner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Doreen Bonner Affiliation: Jun. 08, 2026 As a former compliance officer I cannot support this rule. Too much can go wrong within the six month timeframe.

Sent from my iPad

Dorothy Caldwell (Dotty) — Jun 8, 2026
Subject: S7-2026-15 Comment From: Dorothy Caldwell (Dotty) Affiliation: Jun. 08, 2026 I am Dotty Caldwell, retiree and stockholder, and I object to extending corporate financial reports to six month intervals. Six months between financial reports is ripe for helping insiders gain wealth at my expense, and the expense of every one of us who rely on our financial investments to maintain a decent, not extravagant, lifestyle and to not be a burden on society or our children. Given all the concern about Social Security not being sustainable - it would be a disaster for many seniors, and a clear indication that this administration does not give a whit about any of us. It should not be implemented.

Dorothy Reinhardt — Jun 8, 2026
Subject: File No. S7-2026-15 From: Dorothy Reinhardt The pace of business is much faster now than in the 1950s. I want to have quarterly reporting to be maintained. I'm retired and I don't want my retirement savings to have less value.

Doug Flint — Jun 8, 2026
Subject: S7-2026-15 Comment From: Doug Flint Affiliation: Jun. 08, 2026 Stop robbing from the poor to give to the rich.

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Douglas Needham — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Douglas Needham Affiliation: Jun. 08, 2026 Why is it that everything we spent a century or more learning about and putting in rules to protect us from those things happening are being dismantled? I guess this is once again a case of the flawed idea that corporations are good at self-regulating, even though the evidence from history shows otherwise. But unlike things like removing the protections from corporations polluting, this one will actually hurt the oligarchs, since before the rules were changed from what is being proposed they be returned to to what we have today, corporations did not fare as well. And if the corporations do not fare as well, neither do the oligarchs nor the common person, whose retirement savings are often tied up in the same corporations.

Please don't change things back to the way they were. Say no to your petulant boss in the White House, and protect everyone in this nation.

Drew Admin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Drew Admin Affiliation: Jun. 08, 2026 Dear SEC,
I don't have a large portfolio, but I do have investments in a handful of companies. This thing about changing the reporting from quarterly to twice a year sounds like another Wall Street scheme to deprive us of our own oversight. I vote NO on this and ask that you will as well.
Andrew Gage,

Tucson

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druad — Jun 8, 2026
Subject: S7-2026-15 Comment From: druad Affiliation: Jun. 08, 2026 Allowing companies to hide their books for 6 months is criminal! Why would you allow this?

Don't let this pass!!

Sent from my Galaxy

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druad — Jun 8, 2026
Subject: S7-2026-15 Comment From: druad Affiliation: Jun. 08, 2026 Allowing companies to hide their books for 6 months is criminal! Why would you allow this?

Sent from my Galaxy

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duff westbrook — Jun 8, 2026
Subject: Comment on S7-2026-15 From: duff westbrook Affiliation: Jun. 08, 2026 Donot eliminate quarterly reporting. Enough is enough.

Eadie Kelly — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Eadie Kelly Affiliation: Jun. 08, 2026 This is disastrous to ordinary investors. And, corrupt.

Eadie

Earl Coppinger — Jun 8, 2026
Subject: S7-2026-15 Comment From: Earl Coppinger Affiliation: Jun. 08, 2026 Do not change quarterly reports.

Ed Cataldo — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ed Cataldo Affiliation: Jun. 08, 2026 My name is Edward Cataldo from South Bend, Indiana. The evidence provided by KIQ clearly shows that a change from quarterly reporting to biannual increases shareholder investment risk. The SEC must not backtrack on its oversight of reporting transparency by allowing corporations relaxed requirements. Since the SEC was created in 1934 it has been their core responsibility to protect shareholders not provide advantages to corporations. Trump's 2nd administration Executive Orders are an attempt to weaken SEC independence. The potential for corporate and Executive Branch corruption of long standing norms is hanging in the balance if the SEC can not maintain its oversight independence on a quarterly basis.

Sent from my iPhone

Edward (Ned) Fitzgerald — Jun 8, 2026
Subject: File No. S7-2026-15 From: Edward (Ned) Fitzgerald I strongly disagree with the Trump Administration and the current SEC that this proposed rule will make for a less burdensome environment for companies in the American Stock Exchanges. History is littered with companies that have failed between investor reporting times. Example: https : / / www . thisismoney . co . uk / money / news / article-1525994 / Marconi-reaches-end-of-the-line . html The semi-annual audit is simply not enough to protect investors, particularly in today's fast-moving markets. Please reject this proposed rule change.

Edward Rollins — Jun 8, 2026
Subject: S7-2026-15 Comment From: Edward Rollins Affiliation: Jun. 08, 2026 We live in a financial jungle. No. We live in a well regulated society that can become a jungle if regulations are lax. Consumers will lose if we are not keeping miscreants from being mischievous. Keep the rules.

Edwin Kuprienko — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Edwin Kuprienko Affiliation: Jun. 08, 2026 SEC, keep quartely reports.

Edwin Kuprienko

Eileen Alces — Jun 8, 2026
Subject: S7-2026-15 Comment From: Eileen Alces Affiliation: Jun. 08, 2026 Dishonesty. Fraud. Reasons not to do it. Quarterly is best.

Ej — Jun 8, 2026

Subject: S7-2026-15 Comment From: Ej Affiliation: Jun. 08, 2026 Emil, disabled, this matters to me because it's only going to hurt the people, the economy and the country. It's only going to help big business and the insiders with privileged information. It's just another way to make the rich richer and the poor poorer. The market and the country will be ruined. But what do I know, I'm just an autistic genius.

Elaine Cornacchia — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Elaine Cornacchia Affiliation: Jun. 08, 2026 elaine cornacchia, paralegal, catskill, new york. as you know, this is ludicrous and benefits no one except corporations...who are not people. Hiding the truth so CEOs and the like can take their golden parachutes and ride off into the sunset before anyone's the wiser. SEC must be governed by crooks and losers because this is only something a den of crooks would want... ask ONE REAL, LIVE AMERICAN if they want this!

Elaine Nuhn — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elaine Nuhn Affiliation: Jun. 08, 2026 I'm a retiree depending on my investments for my daily living. Who would this benefit? Why does this look like pandering to the rich, or worse - moving to corruption?
Elaine Nuhn

Elizabeth A Scully — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elizabeth A Scully Affiliation: Jun. 08, 2026 I’m very disturbed by this. As if you people aren’t bending the rules in every which way. We need accountability. You need accountability. Nothing good comes from not having accountability.

Sent from my iPhone

Elizabeth McManus — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Elizabeth McManus Affiliation: Jun. 08, 2026 Elizabeth McManus, RN, CT. Keep the quarterly reporting! Hard working Americans can't afford to lose our retirement and our life savings. What is going to happen is there will be a large number of people selling and leaving the market, possibly causing a crash. How that works out has been well documented. Stop trying to hide bad news about the stock market and the economy by irresponsible tricks. Keep the reporting quarterly!

Elizabeth Neer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elizabeth Neer Affiliation: Jun. 08, 2026 I respectfully request that quarterly reporting be preserved, for smarter investing.

Sent from my iPad

Elizabeth Nuzum — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elizabeth Nuzum Affiliation: Jun. 08, 2026 my name is Beth and I am a lighting supervisor at a live theatre venue. this matters to me because I have a right to know what my investments are doing quarterly. thank you.
Beth Nuzum

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elizabeth perkins — Jun 8, 2026
Subject: Comment on S7-2026-15 From: elizabeth perkins Affiliation: Jun. 08, 2026 Do NOT change quarterly reporting. It's there for a very good reason. Accountability. Deter fraud. Satisfy investors.

Sent from my iPhone

Elizabeth Wright — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elizabeth Wright Affiliation: Jun. 08, 2026 I have been actively involved in the stock market throughout the last 35 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Elizabeth Wright

Sent from my iPhone

Ellie Mueller — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ellie Mueller Affiliation: Jun. 08, 2026 Come on, keep the three month reporting. Corruption is unchecked as it is. Retired and need to keep information current as possible. Eleanor Mueller

Sent from my iPhone

Elliot & Mitzi Malet — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elliot & Mitzi Malet Affiliation: Jun. 08, 2026 Financial security needs to be audited and watched carefully

Sent from my iPhone

Elliot & Mitzi Malet — Jun 8, 2026
Subject: S7-2026-15 Comment From: Elliot & Mitzi Malet Affiliation: Jun. 08, 2026 Please don't change the checks that insure no cheating.

Sent from my iPhone

Emily Moss — Jun 8, 2026
Subject: S7-2026-15 Comment From: Emily Moss Affiliation: Jun. 08, 2026 Recommend continued Quarterly reporting.

Eric Furr — Jun 8, 2026
Subject: S7-2026-15 Comment From: Eric Furr Affiliation: Jun. 08, 2026 I'm a retired teacher and support required quarterly reporting. Many people do not routinely monitor their investments' performance. Six months is too long to go without a required report.

Sent from my iPhone

Eric Jensen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Eric Jensen Affiliation: Jun. 08, 2026 Eric Jensen,
American citizen,
Texas Resident:

I OPPOSE this rule change because it further removes public accountability of public companies, a disturbing trend in our day.
This is a terrible rule change proposal.

Soli DEO Gloria!

Eric Stubbs — Jun 8, 2026
Subject: S7-2026-15 Comment From: Eric Stubbs Affiliation: Jun. 08, 2026 Dear SEC,

Transparency is crucial for a healthy investment climate. Making information less available reduces investor confidence and creates unnecessary challenges and barriers. It also lowers trust in how the U.S. economy is really doing, which will have a lot of negative effects. Please keep required reporting quarterly.

Regards,
Eric Stubbs

Erik Lamb — Jun 8, 2026
Subject: S7-2026-15 Comment From: Erik Lamb Affiliation: Jun. 08, 2026 This would be a disastrous change for retail investors and retirees that rely on quarterly filings to adjust portfolios and make life altering financial decisions. We need more transparency not less! Do NOT do this!

Erik Westland — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Erik Westland Affiliation: Jun. 08, 2026 Hello,

Keep the existing quarterly financial reporting rules in place! Companies should NOT be allowed to obscure financial conditions (bad or good) for multiple quarters.

Thanks

Erik Westland

Ethan Marsh — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ethan Marsh Affiliation: Jun. 08, 2026 Hi,

My name is Ethan Marsh, I'm manager of a Technical Publications department at a mid sized telecom company in NJ. I've heard about the proposal to drop quarterly financial reports to semi annual, and I find this alarming. Companies are already accustomed to quarterly reporting. The main impact to changing this that I can see is that it will benefit insider investors who will have more awareness of internal financials in between reports than the general public.

The claimed benefits of semi-annual reporting is that it may help smaller and mid sized companies have less reporting overhead. This is probably true, but as written, large companies could still take advantage of the semi-annual reporting option. If the intent was to benefit small and midsized companies specifically, then the rule would be tailored so that only they could take advantage. This was not done, so I can only conclude this is not the true purpose of the rule change.

Additionally, American firms have prospered under a quarterly reporting framework for decades. That being the case, I don't how else to see this besides as a gift to insiders at the expense of retail investors. And that would be bad policy almost by definition. Deregulation like this feels less like an informed strategy and more like religious dogma, and that is alarming and upsetting. I urge you to reconsider and stay with a quarterly schedule, and not allow optional semi-annual reporting.

Sincerely,
Ethan Marsh

Evelyn Hanauer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Evelyn Hanauer Affiliation: Jun. 08, 2026 Evelyn Hanauer, Legal Assistant-- it is very important to me to receive quarterly reports regarding my investments. Thanks.

Faith — Jun 8, 2026

Subject: S7-2026-15 Comment From: Faith Affiliation: Jun. 08, 2026 F Alexander
No to q6 month reporting. More frequent oversight will lessen chance of defrauding public.

Thank you,

Faith Alexander

Faith Fleming Catering — Jun 8, 2026
Subject: S7-2026-15 Comment From: Faith Fleming Catering Affiliation: Jun. 08, 2026 More than ever we need more timely oversight and accountability from our government!

Faith Fleming

Faye Stutz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Faye Stutz Affiliation: Jun. 08, 2026 Faye Stutz, Industrial Rehab Director.

We need to have quarterly reports, so the blackout period isn't harmful to those making investment decisions for themselves and others. We need more transparency, not less. Thank you.

Fep — Jun 8, 2026
Subject: S7-2026-15 Comment From: Fep Affiliation: Jun. 08, 2026 Quarterly system stops insider trading. Keep it.

Sent from my iPhone

Fish Ofiesh — Jun 8, 2026
Subject: S7-2026-15 Comment From: Fish Ofiesh Affiliation: Jun. 08, 2026 Stop stealing my money. We know you know you are theives. STOP IT. Everyone is sick of this!! I have worked since age 15, am 67. Contributed to my savings all my life.

Yahoo Mail: Search, Organize, Conquer

Flights Of Fantasy — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Flights Of Fantasy Affiliation: Jun. 08, 2026 Keep it QUARTERLY!!!

Sent from my iPhone

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fouwat — Jun 8, 2026
Subject: S7-2026-15 Comment From: fouwat Affiliation: Jun. 08, 2026 C.L. Watson, Healthcare Provider. Transparency is something that this current administration seems to frown upon based the policies it rails against as well as the actions which it favors. Transparency encourages honesty and fair transactions. I feel that this proposed action to allow a reduction in corporations reporting their activities to the SEC is merely a breeding ground for increased corruption and unfair treatment towards the average working person. Please stop the assault on John Q Public. This democracy cannot continue to exist if the average American is getting beaten financially at every turn.

Fragrant D — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Fragrant D Affiliation: Jun. 08, 2026 There is no sound reason to change the reporting requirements. This will make it harder or more costly to find fraud.

Fragrant D — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Fragrant D Affiliation: Jun. 08, 2026 There is no sound reason to change the reporting requirements. This makes it easier for fraud to happen and longer for it to be found. Do not change the reporting rules.

Fran Grzybowski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Fran Grzybowski Affiliation: Jun. 08, 2026 Dear SEC members, I rely on quarterly earnings statements for planning my budget during retirement. Keep this transparency for all individuals who have worked hard their whole lives to save these earnings for the future. If this 6 month reporting goes into effect, it will encourage corporate corruption and keep consumers in the dark.

Francis Shurina — Jun 8, 2026
Subject: S7-2026-15 Comment From: Francis Shurina Affiliation: Jun. 08, 2026 Quarterly reporting is essential to keep the accountability of mangers of peoples accounts and to keep the owners of these accounts informed in a timely manner. NancyHughes-Shurina
Retired

Yahoo Mail: Search, Organize, Conquer

Frank J Perruccio — Jun 8, 2026
Subject: S7-2026-15 Comment From: Frank J Perruccio Affiliation: Jun. 08, 2026 There is far too much fraud in our country, from the very top on down! Granting fraud a longer window of anonymity defies logic, has no basis in sound financial management, and is a benefit only to to those committing fraud. Please don't allow this disastrous plan to become the next albatross in our financial system.

Frank J Perruccio

Sent from my Galaxy

Frank J Perruccio — Jun 8, 2026
Subject: S7-2026-15 Comment From: Frank J Perruccio Affiliation: Jun. 08, 2026 There is far too much fraud in our country, from the very top on down! Granting fraud a longer window of anonymity defies logic, has no basis in sound financial management, and is a benefit only to to those committing fraud. Please don't allow this disastrous plan to become the next albatross in our financial system.

Frank J Perruccio — Jun 8, 2026
Subject: S7-2026-15 Comment From: Frank J Perruccio Affiliation: Jun. 08, 2026 There is far too much fraud in our country, from the very top on down! Granting fraud a longer window of anonymity defies logic, has no basis in sound financial management, and is a benefit only to to those committing fraud. Please don't allow this disastrous plan to become the next albatross in our financial system. Frank J Perruccio. Owner, Surf Dog Enterprises LLC

Sent from my Galaxy

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frank powell — Jun 8, 2026
Subject: S7-2026-15 Comment From: frank powell Affiliation: Jun. 08, 2026 We need more transparency not less!! Keep reporting requirements quarterly.

Fred Justice — Jun 8, 2026
Subject: S7-2026-15 Comment From: Fred Justice Affiliation: Jun. 08, 2026 Do it!

Fred Zickrick — Jun 8, 2026
Subject: S7-2026-15 Comment From: Fred Zickrick Affiliation: Jun. 08, 2026 Quarterly reporting is more important than ever, espeecially now with more insider trading violations.

Frontier Security — Jun 8, 2026
Subject: S7-2026-15 Comment From: Frontier Security Affiliation: Jun. 08, 2026 DON’T change the reporting schedule!!😡😡😡

G A Tubo — Jun 8, 2026
Subject: S7-2026-15 Comment From: G A Tubo Affiliation: Jun. 08, 2026 Already a lot can happen in the months between reports, cutting down to every six months is not adequate
Ali Tubo
Outreach Manager for public agency

G B — Jun 8, 2026
Subject: S7-2026-15 Comment From: G B Affiliation: Jun. 08, 2026 Quarterly trends provide reviews into a company's strategic plan and how their executing when compared over time.

If you don't have that view then Insiders are more able to to delay information, data and the outcomes while their able to sell their internal stockholdings

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G B — Jun 8, 2026
Subject: S7-2026-15 Comment From: G B Affiliation: Jun. 08, 2026 I’m Gary Blower. A factory worker from Kentucky. I hope you will not change the quarterly reporting of earnings. I’m losing faith in a system that continually promotes the interests of big business and billionaires and leaves behind average, ordinary citizens.

Gail Battaglia — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gail Battaglia Affiliation: Jun. 08, 2026 Don’t change the way things have been done. Keep the reporting quarterly.
Gail Battaglia

Sent from my iPhone

Gail Hanson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gail Hanson Affiliation: Jun. 08, 2026 My name is Gail

Hanson. My husband and I are retired. Our net worth is about $1M, which includes our still-mortgaged home and a managed portfolio. I think lengthening the report runway increases the opportunity for shenanigans and actually makes the process of reporting more complicated. I think reporting should remain quarterly. Thank you.

Gary Ryan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gary Ryan Affiliation: Jun. 08, 2026 Gary Ryan, retired, as an individual investor data is everything. Do not
cancel quarterly corporate reports

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Gary Ryan
[REDACTED]

Gary Daniels — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gary Daniels Affiliation: Jun. 08, 2026 Continue monthly personal details of the businesses do not ignore any businesses… We need to have someone on the outside checking up on every business to keep them honest.

Gary OConnor — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Gary OConnor Affiliation: Jun. 08, 2026 The growing lack of transparency and accountability among publicly traded companies is very troubling, and this proposed change would add to that trend. As companies focus more on short term profits at the expense of R&D, it is increasingly difficult for investors to select companies focused on long term growth, especially when hedge funds and private equity firms can gain control of companies and strip their assets relatively quickly. As a retired CFP I am acutely aware of the need for timely and accurate information on which to base investment decisions.

I have lived, worked and invested in rural East Texas away from financial centers too long to not be aware of the need for timely reporting of company information and increased, not decreased public availability of transparent information.

Gary R. O’Connor

Sent from my iPad

Gary ryan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gary ryan Affiliation: Jun. 08, 2026 Gary Ryan, retired, as an individual investor data is everything. Do not cancel quarterly corporate reports

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Gary Stauffer — Jun 8, 2026

Subject: File No. S7-2026-15 From: Gary Stauffer So, you want to change the quarterly reporting requirement? Why? What will be the net benefit to investors? If the history of semi-annual reporting is even remotely correct, and semi-annual reporting was discontinued in 1970, then it appears that there could be a catastrophic drop in investment value. So, where does that 'value' go? If it is not coming to me in some form, it obviously is going to someone else. Can you tell me to whom that might be? Like my grandpa liked to say, "if it ain't broke don't fix it".

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gayle partmann — Jun 8, 2026
Subject: Comment on S7-2026-15 From: gayle partmann Affiliation: Jun. 08, 2026 Please retain quarterly reporting… don’t give corporations more time to manipulate their numbers without oversight.

Gayle Partmann

Gene Rochelle — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Gene Rochelle Affiliation: Jun. 08, 2026 I’m retired I’ll pull my money out so fast it will make your head spin and so will millions of people. That makes it something like Dow 25000

Gene Rochelle

Gene Smith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gene Smith Affiliation: Jun. 08, 2026 Quarterly reporting! Nobody needs a free pass to hide what they're up to!

~GeneSmith~

George Sullivan — Jun 8, 2026
Subject: S7-2026-15 Comment From: George Sullivan Affiliation: Jun. 08, 2026 Maggie Sullivan, Retired administrator. I’m not in favor of this change. It will reduce transparency and allow for fraud to go undetected for a longer periods. It will reduce investment data so important for determining how stocks are performing and whether they should be included in stock choices. Such could be devastating to investors and retirement accounts. In addition, optional implementation means it is not serious and will only be desirable to shady investment managers.

Gerard Jones — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gerard Jones Affiliation: Jun. 08, 2026 What is wrong with

transparency? White all the insider trading we have witnessed over the past few years, why would you do this? Blinding the public is not the way forward! I expect answers to my Questions.

Sent from my iPhone

Gina Griffith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gina Griffith Affiliation: Jun. 08, 2026 Us history majors know how subtle but horrendous the econimuc results of big corp deceit can be!

Gini Mauchly Calcerano — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gini Mauchly Calcerano Affiliation: Jun. 08, 2026 I recently retired from a career in rais8ng money for non profit colleges. In this world where data is collected and analyzed in real time, there is NO REASON that overall results should be hidden from publication. Regukar folks who are small investors in PUBLIC companies are owners who deserve to know what's going on. I have heard no compelling reason thar reports should be limited to bi annual, something that will benefit insiders greatly. Billionaires win again! Please don't change the rules. Signed, Gini Calcerano in Pennsylvania.

Gini Mauchly Calcerano

Ginna Schenk — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ginna Schenk Affiliation: Jun. 08, 2026 I depend on quarterly reports for my finances. Please continue our quarterly notices.

Sincerely,
Virginia Schenk

Sent from my iPhone

Ginny Brien — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ginny Brien Affiliation: Jun. 08, 2026 Quarterly reporting gives investors more clarity on what companies are doing. We should keep it.

Grateful for rain that splatters rose colored leaves,
for courting lizards with party balloon necks,
for laughter and tears and time in this beautiful world.

Glenn Coogan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Glenn Coogan Affiliation: Jun. 08, 2026 Stay in the Light, too much can
happen in 6 months

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gpfeiffer1 — Jun 8, 2026
Subject: S7-2026-15 Comment From: gpfeiffer1 Affiliation: Jun. 08, 2026 Really st***d idea. Why is less information better than more information. Investors have a difficult time as it is keeping up with how and what companies are doing. Now the SEC wants us to get even less. This is absurd.

George Pfeiffer
Retired Professor of Economics and Investor

Greg — Jun 8, 2026
Subject: S7-2026-15 Comment From: Greg Affiliation: Jun. 08, 2026 Keep the current rules Sad to say corporate managers are not to be trusted. There must be transparency

Sent from my iPhone

Greg Henderson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Greg Henderson Affiliation: Jun. 08, 2026 My name is Greg. I am a data analyst in Maryland. This matters to me because companies need to provide transparency to the public so they can make informed decisions with their dollars about future profitability, risks, etc. They are a public company. If they wanna not disclose things, then be private.

Sincerely,

Greg Henderson

Greg Sousa — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Greg Sousa Affiliation: Jun. 08, 2026 For crying out loud, why do we have to make the same mistake over and over again? Quarterly reporting. That’s the standard, don’t lower the standard.

Greg Thomas — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Greg Thomas Affiliation: Jun. 08, 2026 Greg Thomas, Cumberland , md
Everyone knows this is criminal and those involved, like those in the Epstein files, will soon be brought to justice.

_____
Greg Thomas

Gregory O — Jun 8, 2026
Subject: S7-2026-15 Comment From: Gregory O Affiliation: Jun. 08, 2026 Gregory--teacher
It's almost as if capitalist and bureaucratic
elites want to erode trust in the financial system. Otherwise, what could possibly go wrong
decreasing transparency! Shameful!

Greyling Gentry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Greyling Gentry Affiliation: Jun. 08, 2026 The corruption and shameless thefts perpetrated by Trump and his criminal cabal are outrageous.

Quarterly reports are our only peek into the operations of financial behemoths that keep most of us solvent through old age. Greed must not be allowed to threaten solvency.

NO CUTS TO QUARTERLY REPORTING!! The SEC should monitor even more closely to reduce risks to the nation's financial health.

Sincerely,

Greyling Gentry, retired Regulatory Affairs professional

Guy Ivester — Jun 8, 2026
Subject: S7-2026-15 Comment From: Guy Ivester Affiliation: Jun. 08, 2026 From:
Steven Ivester
Retired stockholder

Changing reporting requirements to biannual instead of quarterly is a blatant capitulation to corruption and theivery. Put this proposal in the trash can where it belongs.

Sent from my iPad

Gwen Innes — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Gwen Innes Affiliation: Jun. 08, 2026 Please keep reports quarterly! Transparency is essential. I live in Tacoma, Washington, and my husband and I are retired living on retirement income. This matters to us!
Gwen Innes

Sent from my iPad

Hambre Lives — Jun 8, 2026
Subject: S7-2026-15 Comment From: Hambre Lives Affiliation: Jun. 08, 2026 This is crazy. They should no be allowed to hide bad data. -Mike Harper, Project Engineer.

Sent from my iPhone

Hamza Fahad — Jun 8, 2026
Subject: S7-2026-15 Comment From: Hamza Fahad Affiliation: Jun. 08, 2026 Dear SEC,

My name is Hamza Fahad, and I am a warehouse worker in Chicago. I have been a market participant for 4.5 years now, and I depend on quarterly reports to make investment decisions. Cutting this in half would be a disaster for me.

Best Regards,
Hamza Fahad.

Harry Spratlin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Harry Spratlin Affiliation: Jun. 08, 2026 Harry Spratlin, U.S. Citizen
Our country is being overwhelmed by corrupt people who want to take illegal shortcuts to wealth. Let's close the door on this obvious unacceptable overreach. Protect quarterly reporting!

Heather Kelly — Jun 8, 2026
Subject: File No. S7-2026-15 From: Heather Kelly As a small business I know better than most that quarterly reporting puts a bit more work on the docket for businesses. I DO think it is imperative that you keep the quarterly rule in place especially since INVESTORS are involved. It would be one thing if the business was beholden to no one, but any business that gets government money or has other businesses rely on them for reporting to make financial decisions, please continue to have them REPORT. You must keep the scales balanced. I would be happy to comply when my business allows me to work with investors. We need the law to benefit everyone and not just the insiders. I vehemently believe the USA needs to keep the quarterly rules in place

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heather killeen — Jun 8, 2026
Subject: S7-2026-15 Comment From: heather killeen Affiliation: Jun. 08, 2026 This is a terrible idea for PEOPLE.
Corporations arent known for their integrity and forthrightness.
We have crooks buying politicians with corporate money, and you think this is a GOOD THING?
MAYBE FOR BILLIONAIRES, ALL 10 OF YOU.
TERRIBLE FOR THE PEOPLE.

Heather Smiley, Candidate, U.S. Rep in Congress, MI-6 — Jun 8, 2026
Subject: File No. S7-2026-15 From: Heather Smiley If DOGE has taught the government anything, it is the power of data and how it can be used to expose waste, fraud, and abuse. Quarterly filings are ‘pulse checks’ for companies, their boards of directors, investors, and stakeholders, but are also a means to enhance credibility, attract investors, enable access to funding, ensure market sector(s) security/solvency, etc. Where International Financial Reporting Standards, Generally Accepted Accounting Principles, etc. exist as foundational criteria, so should quarterly reporting. If/when looking for opportunities, it should be on multinational harmonization opportunities - NOT reporting frequency. Because accounting/reporting software, and infrastructure already exists to file quarterly, there is no appreciable cost savings to businesses to file biannually, but there is a continued benefit of corporate & public transparency. I am strongly against transitioning to biannual reporting (optional or otherwise), and respectfully request that the SEC cease & abandon consideration.

Heidi Arbury — Jun 8, 2026
Subject: S7-2026-15 Comment From: Heidi Arbury Affiliation: Jun. 08, 2026 I’m Dr. Heidi Arbury, and I am still working as a substitute teacher because of financial necessity. Even though I am almost 67. I don’t want another market crash like 1929. Do your job and protect us by insisting on more transparency. Not less.

Sent from Heidi’s iPad

Henry Bremers — Jun 8, 2026
Subject: S7-2026-15 Comment From: Henry Bremers Affiliation: Jun. 08, 2026 Financial transparency is key to financial integrity. Keep the quarterly reports.

Heywood Sloane — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Heywood Sloane Affiliation: Jun. 08, 2026 Transparency let's inevitable bubbles, fraud, and bad management get discovered and corrected faster. There is no reason not to require monthly reporting to improve that. It's not like the information isn't available internally and even daily. The SEC is supposed to protect investors, not protect inside traders, criminals, and incompetent managers.

Hillary Burwell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Hillary Burwell Affiliation: Jun. 08, 2026 I am so sick and tired. People of power need to stop working for more corruption and more screwing over consumers to line their pockets. This provides the robber barons of 2000's ways too rob citizens and in the end of it all of this greed will lead to another depression. Just stop this 'ish

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Holden — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Holden Affiliation: Jun. 08, 2026 I'm Reece, a simple, financially savvy line cook in Michigan. I am frugal and max out my ROTH retirement contributions every year. It's very hard to save that much, but I do it for my future. Please don't squander it.

Quarterly corporate reporting helps to keep everyone accountable.

Holly Hellberg — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Holly Hellberg Affiliation: Jun. 08, 2026 Every publicly held company should continue to be required to make quarterly reports to the public and their shareholders. This ensures transparency and compliance.

Howard Lazoff — Jun 8, 2026
Subject: S7-2026-15 Comment From: Howard Lazoff Affiliation: Jun. 08, 2026 I have been an investor since I was 14 years old, more than 50 years ago. I don't have a fancy research department and newspapers are less reliable than they once were. All I have to go on are quarterly reports for the purpose of research. More data adds to better conclusions. So, please do NOT change the standard of quarterly reports.
Signed, Howard Lazoff
Data acquisition at UPS

Howard Prager — Jun 8, 2026
Subject: S7-2026-15 Comment From: Howard Prager Affiliation: Jun. 08, 2026 Reprehensible

Sent from my iPhone

HUGH MC DOWELL — Jun 8, 2026
Subject: Comment on S7-2026-15 From: HUGH MC DOWELL Affiliation: Jun. 08, 2026 Keeping the reports quarterly will insure transparency and responsibility. Most companies report to their stockholders quarterly so it is a task they would already be doing. By sending in quarterly reports to the SEC, it will add credibility and trust to those companies, two qualities we can never have too much of.

Sincerely,

Hugh McDowel
527 W 14th St
Tempe, AZ 85281

Hushmail — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Hushmail Affiliation: Jun. 08, 2026 Yes, semiannual is a good thing. Manufacturing of all kinds is driven hard to meet or exceed projected earnings, internal and external. This means that time horizons for mid and upper management won’t even attempt to see beyond their collective noses. It would be a boon to all industry to make more moves for the longer term benefit of everyone affected.

Sent from my iPhone

Ian Hyde — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ian Hyde Affiliation: Jun. 08, 2026 Dear SEC,

Quarterly reporting is necessary for investors to be able to make informed decisions when choosing to back a company; and for the public to keep corporations accountable and transparent. Please reject any proposed rule changes which allow for less frequent reporting to the SEC.

Respectfully,

Ian Hyde

Ian O'Briant — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ian O'Briant Affiliation: Jun. 08, 2026 Good morning,

I am Ian O'Briant. I am a father of three, working as a software sales account manager in the State of South Carolina.

I'm writing to strongly urge the Securities and Exchange Commission to reject any idea that less transparency and reporting from business interests in the USA will have positive impact on the systems that the majority of working Americans rely on for retirement savings and wealth generation.

Any proposed or perceived benefit from less frequent reporting from corporate interests in the USA is far outweighed by the potential risk of loss to ordinary Americans that trust your authority to hold those institutions accountable to the truth of their ongoing revenues and business performance on a quarterly basis. Historically, semi-annual reporting has led to risky moves that can be hidden without the requirement to report financials, leading to diminished returns and loss for the average investor.

Please leave the rules as they are. The American people are counting on you.

Many thanks,

Ian C. O'Briant
Public Sector Account Manager | The Carolinas | Georgia

Ilana Pratt — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ilana Pratt Affiliation: Jun. 08, 2026 I think companies need to be more transparent, not less. They already get up to shady things in a three month span, broadening the period to every six months would embolden even more bad financial behavior.

Imran Malek — Jun 8, 2026
Subject: S7-2026-15 Comment From: Imran Malek Affiliation: Jun. 08, 2026 My name is Ron, I am an attorney in Boston and I strongly believe that quarterly reporting provides a necessary level of transparency and oversight for public companies that allows investors to make informed decisions. With innovations changing the market so quickly, why would we want the American public to kept in the dark for half a year?

Ir Ritant — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ir Ritant Affiliation: Jun. 08, 2026 This a poor proposition. It will only result in opaque reporting and obfuscation. Investors will be shortchanged. This did not work before and won’t work now. Stop the madness.

Jim Hampson

Iris Nielsen — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Iris Nielsen Affiliation: Jun. 08, 2026 No you've messed up enough things. Leave this alone

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ixelbalamke93 — Jun 8, 2026
Subject: S7-2026-15 Comment From: ixelbalamke93 Affiliation: Jun. 08, 2026 I'm a retired. I need to know how the markets are doing for my investments. Keep them at quarterly. What is it that you are trying to hide if you don't offer quarterly reports.

Lisa Coffin
St Michael MN

Sent from my Galaxy

J Gail Schwartzer — Jun 8, 2026
Subject: S7-2026-15 Comment From: J Gail Schwartzer Affiliation: Jun. 08, 2026 Dividends should be on a quarterly basis!! All shareholders deserve quarterly information @ a minimum!

Sent from my iPhone

J- Reed — Jun 8, 2026
Subject: S7-2026-15 Comment From: J- Reed Affiliation: Jun. 08, 2026 A bunch of crooked criminals!! Stop the nonsense and insider trading!

Sent from my iPhone

Jack Pearlie — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jack Pearlie Affiliation: Jun. 08, 2026 STOP the criminals from stealing mote wealth. If they can't live on their salaries and benefits, send them home!

Jackie Langlois — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jackie Langlois Affiliation: Jun. 08, 2026 I want to be informed up to the moment of where my money is so no more delays on reporting.
JCLangloisRN,MSN

Jackie

Jackie Ortega — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jackie Ortega Affiliation: Jun. 08, 2026 Do not take us backward and please hold companies accountable to at least quarterly financial statements. Who is this to benefit? Protect consumers and investors.

Jacob Ray Gilman, CTO — Jun 8, 2026
Subject: File No. S7-2026-15 From: Jacob Ray Gilman We went to semi-annual and then quarterly reporting for a reason, companies should be transparent about their financials to investors. Financial markets perform most efficiently when there is not an information asymmetry.

Jacqueline Bubes — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jacqueline Bubes Affiliation: Jun. 08, 2026 No. I want open accounting accessible quarterly. I won’t invest in anything that HIDES the state of the investment

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Jacqueline Figueroa Morales — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jacqueline Figueroa Morales Affiliation: Jun. 08, 2026 I need to keep my money for retirement please don't steal from me.

Jacquelyn Smith — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jacquelyn Smith Affiliation: Jun. 08, 2026 No needs to be quarterly

Sent from my iPhone

James Burns — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Burns Affiliation: Jun. 08, 2026 James Burns, working in a public traded uniform service company. Allowing companies that use their own stocks or are traded in 401Ks to hide internal issues harms those who have a smaller amount of funds that dont have the access as those higher up. The public needs reliable and timely information so my retirement is have invested in is not ripped away

James Burns

James Dallas — Jun 8, 2026
Subject: Comment on S7-2026-15 From: James Dallas Affiliation: Jun. 08, 2026 Dear Commissioners,

I have a Fidelity 403b account through my employer, Vanderbilt Health. It is invested in several domestic stock index funds.

I believe less transparency on the part of public corporations is bad for all investors. Even for passive investors such as myself, changing reporting rules affects us because less information harms the market overall. Paradoxically, less public information means that insider information will become more valuable, thereby incentivizing insider trading and other fraudulent behavior.

Please do not change reporting rules!

Thank you,

James Dallas

James Eick — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Eick Affiliation: Jun. 08, 2026 Carol Eick, retired, from Michigan. Quarterly reporting needs to stay! Please keep the transparency we deserve so

Americans can make informed decisions.

Sent from my T-Mobile 5G Device
Get Outlook for Android

James Fancher — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Fancher Affiliation: Jun. 08, 2026 We are quite used to quarterly reporting by now; but if we had our
'druthers', we would get reports every month. My financial advisors report to ME every month; for a corporation, monthly would likely REDUCE some of the burden, because quarterly reporting leaves a longer period during which adverse (or positive) changes need to be explained... In any event, SIX MONTHS IS TOO LONG!

James Gillette — Jun 8, 2026
Subject: Comment on S7-2026-15 From: James Gillette Affiliation: Jun. 08, 2026 Going from quarterly reporting to semi-annual reporting is a really really really st***d idea. I am frankly surprised it wasn't proposed earlier.

James Hay — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Hay Affiliation: Jun. 08, 2026 Companies are committing enough infractions as it is. Rehire all those people you let go so you can continue quarterly monitoring.

James M. Langer Jr., Professor and Artist/Actor — Jun 8, 2026
Subject: File No. S7-2026-15 From: James M. Langer Jr. As a longtime investor, I believe we must have quarterly reports to safeguard our ability to make informed decisions. I mange about $4 million in retirement and other funds. I would be suspicious of buying stock in companies that avoid quarterly reports.

James Oltmans — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Oltmans Affiliation: Jun. 08, 2026 I'm James Oltmans a software engineer. I sometimes do retail trading.

I don't think anything good will come of the new Form 10-S filings and that the decreased frequency will harm consumers. Please do not adopt this rule change.

James Orlet — Jun 8, 2026
Subject: Comment on S7-2026-15 From: James Orlet Affiliation: Jun. 08, 2026 My name is James

Orlet Sr, and I am a retired public school administrator. I live in Milford, Michigan just outside of Detroit. I am writing to request that you continue the requirement of quarterly reporting. This has proven to be the most effective way of keeping investors updated and informed of developments, both in their portfolios and in the market. Please consider this as you go forward with decisions about our investments. Thank you for your consideration in this matter

Sent from my iPhone

James Thomas — Jun 8, 2026
Subject: S7-2026-15 Comment From: James Thomas Affiliation: Jun. 08, 2026 As an engineer who invests, I do not support letting companies go six months between reports. This lets them hide things, gives insiders another advantage, and puts workers at more of a disadvantage.
James Thomas

Yahoo Mail: Search, Organize, Conquer

James Wise — Jun 8, 2026
Subject: File No. S7-2026-15 From: James Wise As a small investor I believe more frequent and closer scrutiny is warranted. This is especially true with the current levels of insider trading being reported.

Jamie Curtis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jamie Curtis Affiliation: Jun. 08, 2026 Mrs. Jamie Curtis Retired military widow. PLEASE consider the common investor.

Yahoo Mail: Search, Organize, Conquer

Jan Pienezza — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jan Pienezza Affiliation: Jun. 08, 2026 My husband and I are retired. We want to continue receiving quarterly reports to determine if we need to change where our money is being invested. Having to wait for 6 months is too long. Thanks. Rocky and Jan Pienezza.

Jan Pollard — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jan Pollard Affiliation: Jun. 08, 2026 Janice Pollard, retired with savings in stocks. Please don’t do this. The stock market is scary enough without these shenanigans.

Sent from my iPad

Jan Rahmani — Jun 8, 2026

Subject: S7-2026-15 Comment From: Jan Rahmani Affiliation: Jun. 08, 2026 Quarterly reporting is the only way that makes sense in order to keep companies accountable. Shareholders need the information in today's fast moving world.

Janet Rahmani's I Phone

Jan Smith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jan Smith Affiliation: Jun. 08, 2026 Quarterly reporting provides a time-honored way to ensure rules are followed, honest mistakes are caught and dishonest mistakes are prevented. Quarterly reporting must remain in place so that every company is following the same principles.

Sent from my iPhone

Jandi Glaze — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jandi Glaze Affiliation: Jun. 08, 2026 Everyone must be given their fair share. If this blackout isn't, then go back to the drawing board, or don't fix what isn't broken.

Yahoo Mail: Search, Organize, Conquer

Jane Broussard — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jane Broussard Affiliation: Jun. 08, 2026 From: Jane Broussard-Retired Teacher, current investor-Re: Continue to mandate quarterly reporting.

To Whom It May Concern:
Please continue to mandate quarterly reporting. Six months is a long time to hide financial information about a company. All kinds of things will go wrong if you allow companies to hide their financials for increasingly longer periods of time-It gives them time to commit fraud, continue fraud, hide debt, hide lawsuits, and it will be the investors who are in the dark who will be hurt by this. Insiders will know to sell or to buy and everyone else will be left holding some bad stock. Can you imagine if Enron would have not reported their financial information for 6 months? Longer periods of no transparency will make fraud grow for longer periods of time. Don’t let this happen. This will become the norm if the SEC allows it. Don’t allow it. There is very little money to be saved by a company for only showing the financials twice a year and the losses are likely to be felt by people who are not involved in insider-trading. I’m asking you to protect investors like me, so that we don’t lose our retirement to some shifty business practices.

Jane Broussard

Jane Teply — Jun 8, 2026

Subject: Comment on S7-2026-15 From: Jane Teply Affiliation: Jun. 08, 2026 Please do not change back to reporting only twice a year, especially because it threatens investors returns!

Sent from my iPhone

Janet Freed — Jun 8, 2026
Subject: S7-2026-15 Comment From: Janet Freed Affiliation: Jun. 08, 2026 This needs to remain at 3 months. We need as much transparency in this as possible. 6 months provides way too much room for corruption!!!

Janet McIlwee — Jun 8, 2026
Subject: File No. S7-2026-15 From: Janet McIlwee I am vehemently AGAINST S7-2026-15. As an individual investor, this rule will make it impossible to make timely decisions about investments. While I utilize the services of an investment advisor, with our life savings at risk, I follow our current and potential investments closely. That includes company quarterly reports. This rule eliminates timely informed decision-making and only benefits the companies that sell investments in their companies publicly. These companies could have serious downturns and investors would have no idea for months. In my opinion, it would allow for more corrupt insider dealing; is that the SECs end goal? This administration seems hell-bent on profiting the wealthiest while leaving everyday citizens to wallow in fears of affording essentials not just today, but in the future. My family is a Hard NO" on S7-2026-15

Janet Skinner — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Janet Skinner Affiliation: Jun. 08, 2026 Keep the reporting as it is. Less frequent reporting is ripe for corruption by this administration!

Janet Skinner
Palm Harbor, FL

Janice Menear — Jun 8, 2026
Subject: S7-2026-15 Comment From: Janice Menear Affiliation: Jun. 08, 2026 As a stock holder I do not think it is a good idea for this bill to pass. It would delay current information and allow possible time for corruption which is prevalent enough as is. Please vote against this bill. Janice A Menear retired teacher

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Janie Jones — Jun 8, 2026
Subject: S7-2026-15 Comment From: Janie Jones Affiliation: Jun. 08, 2026 Quarterly reports are the bare minimum. In this fast-paced world, more and more occurs in a shorter period of time...both good and bad. Please don't allow longer periods of time for required reporting to become the norm.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Janna Lipstein, MBA — Jun 8, 2026
Subject: File No. S7-2026-15 From: Janna Lipstein, MBA I am commenting on the proposal as an individual investor. In our current environment (financial, economic, technical and political), change is happening rapidly and investors should be aware of the state of a corporation more often, not less. With the current pace of change, 6 months is an eternity. With less information, investors are unable to make informed decisions.

Jason — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jason Affiliation: Jun. 08, 2026 Jason, Tech Support, I need that information to make informed decisions on investing

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Jay Carr — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jay Carr Affiliation: Jun. 08, 2026 Transparency is essential for maintaining a secure retirement system. Please continue to require quarterly reporting.

Jean — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jean Affiliation: Jun. 08, 2026 We have a right to know what is happening with companies our futures are invested in. You do not have a right to hide what you're doing. The only reason to need this is to hide fraud ans corruption

Sent from my iPad

Jean Morris — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jean Morris Affiliation: Jun. 08, 2026 Jean Morris, retired corporate marketing and communications executive.

There is no reason to change SEC reporting to bi-annually except to benefit insiders and protect companies making poor decisions.

Please keep SEC reporting on a quarterly basis. This is the only way stockholders can keep abreast of changes within companies in which they hold stock.

Respectfully,
Jean Morris

Sent from my iPhone

Jean Anthony — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jean Anthony Affiliation: Jun. 08, 2026 No continue quarterly reports. I want to see what is happening in my 401's at least 4 times a year. It is a disgrace you want to make this change.

Sent from my iPhone

Jean Cataldo — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jean Cataldo Affiliation: Jun. 08, 2026 Nope

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Jean Mills — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jean Mills Affiliation: Jun. 08, 2026 Jean Mills
Disabled

Quarterly reporting is important to investors and analysts because of its role when gauging a public company's current financial position and its projected long-term health. These reports can also be used to compare previous quarters to verify the stability of the company to date. Answers found in these frequent reports can help guide

Quarterly reporting on publicly held companies is an invaluable tool when determining where to invest one's money.

this matters to me because I worked in the banking/stock industry. In particular, we all had to keep clear of anything remotely connected to even the possibility of insider trading. Whenever a company can hide for any lengthy period of time it just adds fuel to the idea that one can get away with illegal moves. Plus, is there a undeniable reason to change the reporting requirements -OR- is this another request from DJT and his regime?

Jeanne Joers — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jeanne Joers Affiliation: Jun. 08, 2026 Just another BLOW from a WANNABE dictator in the OO…Looking to squeeze the dwindling middle class out of their pittance of savings or any ability to stay in the game of life. It's the killing of the common folk trying to survive this sorry excuse for leadership.
These are my own words that probably won't mean a darn thing or go any further than the first person to read them.
..The Market is RUN AND RULED by those with money who CANNOT GET ENOUGH.

Sent from my iPad

Jeannie Gard — Jun 8, 2026

Subject: S7-2026-15 Comment From: Jeannie Gard Affiliation: Jun. 08, 2026 Kerp this quarterly! How the hell can we make decisions about our 401K if we only have information twice a year? No company would allow this for their own business!

Yahoo Mail: Search, Organize, Conquer

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jeff Burton — Jun 8, 2026
Subject: S7-2026-15 Comment From: jeff Burton Affiliation: Jun. 08, 2026 This is criminal fraud to allow any entity to hide their financials for 6 months!

Sent from my iPhone

Jeff Tapper — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jeff Tapper Affiliation: Jun. 08, 2026 If you want my hard earned investment money, I need immediate transparency. Without shareholders, you are nothing.

Jeff Tapper

Jeff Tieger — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jeff Tieger Affiliation: Jun. 08, 2026 Quarterly reporting keeps investors informed in a timely manner. 6 or 12 reporting keeps investor in the dark until the negatives have taken place.

Jeffrey Jenkins — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jeffrey Jenkins Affiliation: Jun. 08, 2026 Do NOT approve the change from quarterly to semi-annual filing!
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Jennie Whittaker — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennie Whittaker Affiliation: Jun. 08, 2026 Jennifer Whittaker, Retired Executive Assistant, I have retirement savings stored in investment accounts and mutual funds. People simply must be able to track their savings more than TWICE a YEAR. Especially with the volatility of the markets with our current administration, that causes wild and sudden swings in the value of our savings that we LIVE ON, so we can plan things like selling or purchasing a home, traveling, holiday expenses, even monthly budget planning, etc etc etc. Please do not reduce the reporting requirement to twice a year ONLY - too many retirees like me could wind up suddenly

BROKE - but NOT EVEN KNOW IT. This is irresponsible and lazy, and not in line with accurate financial reporting, in any sense of that phrase. Thank you.

Jennifer Gilley — Jun 8, 2026
Subject: File No. S7-2026-15 From: Jennifer Gilley I already deeply dislike and distrust the idea of a 401k to begin with. It is extremely limiting with its choices enforces me to invest in things that I don't believe in.. Blocking out six months at a time of reporting is just going make it worse. I don't have to invest in a 401k I can invest in literally anything else. If this passes, I will fully no longer trust the system , and I will invest in something else that is not stocks or bonds or treasuries or businesses. You don't get to borrow my money if you're this bad with it and then want to hide how bad you are with it. The employer match is not worth this idiocy.

Jennifer Jenkins — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennifer Jenkins Affiliation: Jun. 08, 2026 I will not be able to exist on what they've done to Social Security. My deferred compensation account with NYS retirement is something I will need to survive. With the age discrimination, I don't see a rosy retirement in my future. Leave my account alone!!! Jennifer Jenkins, elder looking for work...

Jennifer Maassen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennifer Maassen Affiliation: Jun. 08, 2026 Investors must be informed, not kept in the dark at any time! This proposal is blatantly wrong and reflects the rampant corruption in the government, the corporate sector, and the financial sector. Where is your sense of decency?

Jennifer Jordan
Sent from my iPhone

Jennifer P — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennifer P Affiliation: Jun. 08, 2026 Jennifer Patel wife, mother, nurse
Keep companies reporting at minimum quarterly - should be more often!!

Jennifer Peery — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennifer Peery Affiliation: Jun. 08, 2026 keep quartet reports! da** it.

Yahoo Mail: Search, Organize, Conquer

Jennywrensthreadnest — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jennywrensthreadnest Affiliation: Jun. 08, 2026 Quarterly

reports matter! Don’t let fraud waste and abuse slip through the cracks. Accountability is vital to ensuring we have a strong economy.

Sent from my iPhone

Jeremy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jeremy Affiliation: Jun. 08, 2026 Quarterly updates are so very much important in being able to see whether a company is performing well or not. Without it it becomes more guesswork and deciding on what stocks and how many shares to hold on to.

Jerry Collins — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jerry Collins Affiliation: Jun. 08, 2026 No you people screw the people enough, while all of you make millions we make pennies, why don't you have the companies let the people make more instead of loosing more than we gain

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Jerry Papania — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jerry Papania Affiliation: Jun. 08, 2026 Transparency is required for investors to make informed decisions. Quarterly reporting enhances investors’ decision making process. Reducing reporting requirements benefits corporations only and limits information available to investors. I am a retiree with most of my assets invested in equities. Timely information is necessary to make informed investment decisions.

Jim and Marilee Rhoads — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jim and Marilee Rhoads Affiliation: Jun. 08, 2026 Quarterly reports are important to me in reviewing my portfolio. I want those company’s to continue reports quarterly.
Marilee RHOADS
Retired

Sent from my iPhone

Jim Kutz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jim Kutz Affiliation: Jun. 08, 2026 Keep the quarterly reports.

Jim Kutz

Jim Stuller — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jim Stuller Affiliation: Jun. 08, 2026 require more corporate financial reporting

Thank you

Jim Stuller

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jimrabe1 — Jun 8, 2026
Subject: S7-2026-15 Comment From: jimrabe1 Affiliation: Jun. 08, 2026 As an investor, removing this requirement gives companies more time to hide fraud. Please don't institute this policy.
Thank you
Jim Rabe

Sent from my Galaxy

JJ Hackenburg — Jun 8, 2026
Subject: S7-2026-15 Comment From: JJ Hackenburg Affiliation: Jun. 08, 2026 Hello,

My name is JJ Hackenburg from Columbus, Ohio, and I am writing in support of keeping quarterly reporting. Quarterly reports keep our economy transparent and fair, reducing fraud, corruption, and insider trading that would weaken our economy and erode our financial institutions. Everyday Americans deserve to know up to date information on the companies they are investing their hard earned savings into, so the proposed rule changes in S7-2026-15 would be a disservice to the American people that primarily benefits select individuals in the know of any given companies' actual performance. I could see the potential merit in adjusting the rules for very small companies for which the reporting is a genuine burden to growth and innovation, but that is not the case here, as the rules changes are too broad and destructive.

Best,
JJ

Jo Higgie — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jo Higgie Affiliation: Jun. 08, 2026 Jo Higgie, retired computer analyst. Keep companies accountable to the public. As a customer of many years, I was witness to the failure of Washington Mutual, a once respected company. Had
there been more transparency this might have been avoided.

Yahoo Mail: Search, Organize, Conquer

Joan Cichon — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joan Cichon Affiliation: Jun. 08, 2026 Time has shown that more frequent reporting is better for the economy. Don't go back to old laws that didn't work. Knowledge is power.

Thank you,

Joan Cichon

"New beginnings are often disguised as painful endings." — Lao Tzu.

Joan Fred — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joan Fred Affiliation: Jun. 08, 2026 My name is Juanita Fred and I am retired. I have been involved in the stock market for many years. I look forward to seeing the quarterly reports of my investments. I am requesting that quarterly statements remain as is. I find this as one of several tools used for making decisions about investments. Thank you for your time.

JoAnn Wright — Jun 8, 2026
Subject: File No. S7-2026-15 From: JoAnn Wright Unless changing reporting time-line benefits the American public keep the reporting intervals at quarterly.

Joanna Rucker — Jun 8, 2026
Subject: File No. S7-2026-15 From: Joanna Rucker Please keep the quarterly reports.

Joanne Chicco — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joanne Chicco Affiliation: Jun. 08, 2026 Can I pay my taxes every other year. Stop this stupid idea that has nothing to do with saving money. It's a necessary business expense like some taxes. NO. TO THIS IDEA. So that's what the new fed promised the PIG in exchange for the job. It wasn't the interest rate that PIGGY was trying to manipulate no nono no no no

Joanne Chicco

Austin Tx

Joanne Hankin — Jun 8, 2026
Subject: Quarterly Reporting Proposed Changes From: Joanne Hankin Affiliation: Jun. 08, 2026 Joanne Hankin
As a retiree I depend on my CFA to advise me quarterly.
Therefore; please maintain quarterly reporting.
Thank you

Sent from my iPad

Jodi Marken — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jodi Marken Affiliation: Jun. 08, 2026 Im sick of oligarchs and sycophants running ruining our economy and destroying our country put checks and balances back in place!!!

Joe Chasse — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joe Chasse Affiliation: Jun. 08, 2026 Why WOULD YOU change this rule? What the HELL are you people thinking?

Joe Kennedy — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joe Kennedy Affiliation: Jun. 08, 2026 I, like many Americans, rely on an investment management company to maintain my retirement savings. I also own some shares of corporations myself, and I read the disclosures. The less transparency, the more I worry.
I'm not alone.
If the SEC moves away from quarterly disclosure, I will work to convince all investment firms to move away from stocks. Gold, silver, bonds,... these are all perfectly legitimate investments.
Ultimately, this will hurt US corporate competitiveness.
Joseph Kennedy
Instructional Designer
Fargo, ND

Joe parrott — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joe parrott Affiliation: Jun. 08, 2026 Joseph M. Parrott, retired. My funds for retirement are mainly in S&P index funds. I feel 6 months is too long to wait for financial reporting. I also object to another proposed change; we should not revert to the 1955 reporting criteria.

Joe Smid — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joe Smid Affiliation: Jun. 08, 2026 Please keep the quarterly

reports. In these fast times we can't turn the lights off reporting for longer.

Joe Tirado — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joe Tirado Affiliation: Jun. 08, 2026 Keep the quarterly, going to semi-annually costs the investors money while the corporations rake in the bucks!!! STOP BENEFITING THE CORPORATIONS WITHOUT THE PEOPLE YOU HAVE NOTHING WITHOUT THE INVESTORS YOU HAVE NOTHING!!!

Joel M. Thomas — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joel M. Thomas Affiliation: Jun. 08, 2026 The evidence from countries that only do semi-annual reporting seems to show that quarterly reporting is important for a healthy market that prevents companies from hiding worsening news and limits insider trading. Forecasting, however should not be necessary.

John — Jun 8, 2026
Subject: Comment on S7-2026-15 From: John Affiliation: Jun. 08, 2026 Results should be made public each quarter. Do not start a semi-annual reporting.
John Livingstone

John Amer — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Amer Affiliation: Jun. 08, 2026 More time that you don't know whats going on!!! You are broke by the time your next statement get to you!!!

John Atwell — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Atwell Affiliation: Jun. 08, 2026 The Republicans and billionaires care ZERO for the American people!!!! Much more regulation is needed.

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john Barrett — Jun 8, 2026
Subject: S7-2026-15 Comment From: john Barrett Affiliation: Jun. 08, 2026 As a former bank VP, and having been trained as an economist, I can confidently say that this is a very counterproductive idea. Solid decisions require data as current as possible.

Sent from my iPhone

John F Meshna — Jun 8, 2026
Subject: S7-2026-15 Comment From: John F Meshna Affiliation: Jun. 08, 2026 Peole have a right to know what is being done in their name with their money. we are admeocrsayc ntio an oligarchy. Keep the reporting time pride as they are go further by making sure they are very granular so

everyone can see what's gong on,. any tea approach means you are protracting criminal behavior and you are criminals as well. Our government is supposed to be for and about us, not protecting royal money.

John Meshna
Cecily Andrews
River Meshna

John Fleck — Jun 8, 2026
Subject: Comment on S7-2026-15 From: John Fleck Affiliation: Jun. 8, 2026 John Fleck
School Counselor
Tarrytown, NY

This is a bad idea. And with so many Americans struggling right now a lot of us have already dipped into retirement savings, to potentially lose half would be devastating. Also my parents are 81 and 85 years old and this could potentially wipe them out. Don’t do this, please.

Sent from my iPhone

John Gibson — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Gibson Affiliation: Jun. 08, 2026 John Gibson, Sr. Tecchnologist-Solutions Architect, Engineering & Recording, Inc. The propsal will create “less than attractive”, and limited data harvesting for accurate economic forecasting. It is simply a bad and potentially disruptive idea with poor timing while on the verge of AI manifestation.

John Gibson
_____

John Kelly — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Kelly Affiliation: Jun. 08, 2026 No

Sent from my iPhone

John Meshna — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Meshna Affiliation: Jun. 08, 2026 Peole have a right to know what is being done in their name with their money. we are admeocrsayc ntio an oligarchy. Keep the reporting time pride as they are go further by making sure they are very granular so everyone can see what's gong on,. any tea approach means you are protracting criminal behavior and you are criminals as well. Our government is supposed to be for and about us, not protecting royal money.

John Morrow — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Morrow Affiliation: Jun. 08, 2026 I am confused as to why transparency is not being a top priority. I see no reason to allow any entity to conceal negative information. Please do not allow this. John Morrow

JM

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john petersen — Jun 8, 2026
Subject: S7-2026-15 Comment From: john petersen Affiliation: Jun. 08, 2026 Quarterly reports are necessary for transparency

Sent from my iPhone

John Spence — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Spence Affiliation: Jun. 08, 2026 John spence, carpenter/ industrial mantinance tech,it's not fair for all the big companies that already control a big piece of wall street to get that much more it'll hurt yall in the alot comes from a come up

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John Williams — Jun 8, 2026
Subject: S7-2026-15 Comment From: John Williams Affiliation: Jun. 08, 2026 As a retired person I person who supplements my living costs with investments I urge you NOT to reduce reporting requirements for public companies. You need to strengthen the oversight to decrease insider trading, not loosen it

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Jon Gundling — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jon Gundling Affiliation: Jun. 08, 2026 Please do the right thing and care about the average guy, not just the billionaire.

Jon Kline — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jon Kline Affiliation: Jun. 08, 2026 Quarterly reporting is a cornerstone of accountability. Accountability is what has made the US market the world leader. We should not be making changes that reduce companies accountability to investors.

Jon Kline
Cinematographer

Jon Spangler — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jon Spangler Affiliation: Jun. 08, 2026 Please DO NOT REDUCE corporate reporting and accountability requirements.

As an investor in the US economy and former stock owner, I want to see *even more transparency* from corporations than we have now. Reducing the reporting period from quarterly to twice a year takes us BACKWARDS. This would be unwise in the extreme.

Investors need to be able to fully track their investments and the companies they own for fraud, competence, performance, environmental and social responsibility, and other metrics. Publicly-traded corporations need to show their performance *at least* every quarter to the public and their investors for us to have continuing confidence in the companies in which we invest our hard-earned dollars. Transparency and accountability are key requirements to the continued success of US-based publicly-traded companies: they are patriotic values that should *always* be furthered and expanded, not restricted, for our continued economic health and vitality.

Quarterly disclosures are one of the normal and acceptable costs of offering publicly-traded stocks to investors.
Please DO NOT REDUCE corporate accountability and transparency from the current quarterly requirements.

Thank you for your consideration and fidelity to the public trust.

Jon Spangler

Linda Hudson Writing

"The bicycle is just as good company as most husbands and, when it gets old and shabby, a woman can dispose of it and get a new one without shocking the entire community." — Ann Strong (1895)

Jonathan Wingo — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Jonathan Wingo Affiliation: Jun. 08, 2026 Why should the SEC allow businesses to only report twice a year to investors while the IRS requires quarterly reporting and payments from businesses and many individuals?

Jonathan Wingo
Vice President, Hilton
Florida

Jonelle Hilleary — Jun 8, 2026
Subject: File No. S7-2026-15 From: Jonelle Hilleary In this current investment environment we need *more* transparency, not less. "Investors" like me, the ones who have worked for years to build up

401(k) balances and hope for pension planners who are honest and cautious stewards about where they park our money, depend on the Securities and Exchange Commission to honor their role in keeping corruption out of our future. My name is Jonelle and I'm turning 71 in a few months. I'm close to being able to start drawing my retirement savings. I'm trusting what I've worked hard for and planned on will still be there... intact! This proposed change violates that trust. Full transparency is our only leverage against unscrupulous insiders and deal makers that don't care of we lose on their trading. Don't make this change, please. Thousands of my colleagues, neighbors, and our families are depending on you.

Joseph DiNicola — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joseph DiNicola Affiliation: Jun. 08, 2026 Keep reporting profits quarterly
Joseph DiNicola Ceo DiNicola Enterprises

Joseph Pena — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joseph Pena Affiliation: Jun. 08, 2026 Don’t allow it ! It is just another of Trump’s pump and dump
Scams.

Sent from my iPhone

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joseph penton — Jun 8, 2026
Subject: Comment on S7-2026-15 From: joseph penton Affiliation: Jun. 08, 2026 [REDACTED] NO!! This Oligarchy is corrupt and shady enough.

JOSEPHINE CONTY — Jun 8, 2026
Subject: Comment on S7-2026-15 From: JOSEPHINE CONTY Affiliation: Jun. 08, 2026 This is dangerous for everyone because if the consumer does not have as much disponible income they will not be able to buy goods and services which will also harm the Stock Market. Let remember the 1929 market crash when no rules were in places. Money has to flow so all ships will rise.

Sent from my iPhone

Josh Phillips — Jun 8, 2026
Subject: S7-2026-15 Comment From: Josh Phillips Affiliation: Jun. 08, 2026 My name is Josh Phillips, Senior Management Analyst at a major hospital, and I have been investing since my teens in the late 80's. Investing doesn't work without accountability. Reporting quarterly is the bare minimum requirement for a company that requires investment. In my career, reporting weekly on progress is the minimum to ensure business is on track, and that is also how progress goes off track, week by week. I need visibility into a businesses status on a timely basis so that I know that business is being a good steward with my money and results are as expected. Just as I am asked to deliver results and document them regularly, I expect the same of any business that I place my trust.

Thank you for your consideration.

Joshua Geek — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joshua Geek Affiliation: Jun. 08, 2026 Keep the quarterly filing as an investor it make a lot more sense to have frequent filings so I can track my investments better

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Joshua Rasmussen — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Joshua Rasmussen Affiliation: Jun. 08, 2026 As an investor and a corporate finance professional, I can say without a doubt, this is a terrible idea. We have seen over the years that without proper guidance and regulation corporations are incentivized to push the envelope and push boundaries. Quarterly reporting is working just fine, don't fix what isn't broken.

Josh Rasmussen

Joyce L. Walton — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joyce L. Walton Affiliation: Jun. 08, 2026 Joyce W., retired Healthcare Worker. STOP trying to hide what companies are doing and what the amount of money they make. We have a right to know!!! We help build and keep these companies running, IT IS OUR BUSINESS TO!!!

J. L. W.

Joyce Newman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Joyce Newman Affiliation: Jun. 08, 2026 My husband and I want to keep our quarterly reviews. We are retired and we keep a close eye on all investments.

Sent from my iPhone

Judith Koch — Jun 8, 2026
Subject: S7-2026-15 Comment From: Judith Koch Affiliation: Jun. 08, 2026 Responsible reporting is critical to the Financial Health of OUR nation! STOP allowing lies, graft, etc.

Yahoo Mail: Search, Organize, Conquer

Judy Fox — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Judy Fox Affiliation: Jun. 08, 2026 Please don't change the current reporting requirements. Quarterly reporting will hurt small investors.
Not everyone has online access to these accounts.

Judy Lawson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Judy Lawson Affiliation: Jun. 08, 2026 There is absolutely no reason to change from quarterly reporting except to try to hide nefarious dealings from the public. Stop this now and stay with quarterly reports.

Thank you!

Judy Palmieri — Jun 8, 2026
Subject: S7-2026-15 Comment From: Judy Palmieri Affiliation: Jun. 08, 2026 Quarterly reports are already minimal

Yahoo Mail: Search, Organize, Conquer

Julia Smith — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Julia Smith Affiliation: Jun. 08, 2026 Please leave the reporting as it is. We citizens are tired of being ignored. Please don't add to our frustration. Keep the SEC as it is. Julia Smith, Monroeville Indiana

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Julian Christopher Geritz — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Julian Christopher Geritz Affiliation: Jun. 08, 2026 My name is Julian Geritz, and I've been a Senior Sales Specialist for REI, at their Berkeley location, for more than a decade. Transparency is the most necessary element when it comes to investing: it allows those participating the option to make more timely adjustments to their portfolios, and most importantly, it encourages those in senior positions at companies to consider the impact of their decisions (and therefore, take less risk with what amounts to the wealth built on the backs of investors) more regularly throughout the year.

The statistics and data are clear: quarterly disclosure is better for investors, and foments stronger, healthier relationships between companies and their shareholders, which is the backbone of American business.

Please maintain the quarterly system, not only for the investors now, but for the investors (and the country) of the future. We will all be better for it.

- Julian Geritz

Julie Solwold — Jun 8, 2026
Subject: S7-2026-15 Comment From: Julie Solwold Affiliation: Jun. 08, 2026 Quarterly reports are crucial to one's ability to determine the strength of one's investment dollars, and critical for successful financial security over the years. Why would you change the opportunity for consumers to have access to timely information on their dollars invested? It's their security, not yours.

Sent from my iPhone

Julie Thanem — Jun 8, 2026
Subject: S7-2026-15 Comment From: Julie Thanem Affiliation: Jun. 08, 2026 It's more Americans Bank Robbery !! Why is this even a possibility! Blindly stealing & no tax to support our country! Wrong on every level!

Juliet Headrick — Jun 8, 2026
Subject: S7-2026-15 Comment From: Juliet Headrick Affiliation: Jun. 08, 2026 Please don't bow to big companies. Keep this a Democracy.

Sent from my iPad

Jx Fx — Jun 8, 2026
Subject: S7-2026-15 Comment From: Jx Fx Affiliation: Jun. 08, 2026 If you allow this to happen those of us not in high positions of the federal government or friends of those in high positions will be hurt irreputably. This reeks of corruption to the highest level.

Sent from my iPhone

Karen Drexler — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Karen Drexler Affiliation: Jun. 08, 2026 If Warren Buffett objected to changing quarterly reporting - then I'm with him! I have investments that I am relying on in retirement. The history is pretty clear on the fact that that twice a year reporting will reduce my earnings. Six months is too long to be in the dark.
Karen Drexler
Gastonia, NC

Sent from my iPhone

Karen Gayda — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karen Gayda Affiliation: Jun. 08, 2026 Quarterly reporting is necessary for investors to know how their investments are performing in a timely fashion. Without it, they cannot respond to market changes quickly enough

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karen girard — Jun 8, 2026
Subject: Comment on S7-2026-15 From: karen girard Affiliation: Jun. 08, 2026 Karen Girard, retired, living in Massachusetts. I want to have quarterly updates on companies I am invested in.

Karen Huysers — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Karen Huysers Affiliation: Jun. 08, 2026 Karen Huysers, school secretary, NJ. As an investor, I want to see quarterly statements. I can't be privy to the day to day operations of a company I invest in but I can see how they did on a 3 month basis. To switch to a 6 month report means 3 months of malfeasance could go on without anyone being aware. My investments are the key to my retirement and don't want to take a chance on that. Regulation is not always bad!

Sent from my iPad
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Karen Klink — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karen Klink Affiliation: Jun. 08, 2026 No to changing Sec from quarterly please

Karen Klink

Yahoo Mail: Search, Organize, Conquer

Karen Materise — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karen Materise Affiliation: Jun. 08, 2026 Keep the reporting quarterly
We do not need any further fraud, waste and abuse.

Karen Materise

Sent from my iPhone

Karen Nelson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karen Nelson Affiliation: Jun. 08, 2026 My name is Karen Nelson, and I am an ordinary person. Information matters, and hoarding it is only useful for those wanting to hide something. This attempt to hide this information cannot be allowed.

Karen Nelson

Karen VanWettering — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Karen VanWettering Affiliation: Jun. 08, 2026 To be fair and transparent to all investor types, the quarterly reporting must continue. Quarterly reporting is good hygiene for both corporations and investors alike.

Karen Van Wettering

Karen Waurzyniak-Hogg — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karen Waurzyniak-Hogg Affiliation: Jun. 08, 2026 Keep the reports quarterly. My husband would miss them and so would I.

Karen Waurzyniak-Hogg
James Hogg

Karyn King — Jun 8, 2026
Subject: S7-2026-15 Comment From: Karyn King Affiliation: Jun. 08, 2026 Please DO NOT amend the SEC quarterly reporting rules with an extension of the accounting for retail businesses. As a retired Customer Service Representative and investor in stocks and bonds, the reporting rules project a modicum of confidence in best practices. All profit and loss decisions should be made with an eye to ongoing growth. Your oversight is essential to safeguard the public welfare. Vote NO.
Karyn King

Karyn King

Kat Kingsley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kat Kingsley Affiliation: Jun. 8, 2026 I am a wheelchair user so out of the gate I'm concerned about knowing which officials healthcare corporations and insurance companies are supporting. If these officials get elected they will 'owe' the companies that supported them. Which means voting against policies that will protect and improve my healthcare, my neighbors healthcare, my mother's healthcare along with everyone else.
As the wife of a train conductor, for one of a handful of railroad corporations, I'm concerned about

who these companies may support with their corporate money and the unsafe policies they will try to push through. For instance, currently on freight trains there must be at least a two person crew. Many railroad companies would like to see this changed so these massive trains carrying what could be dangerous material to a one person crews. They could then fire half of their engine staff while putting the other half in elevated safety situations, while increasing their profit margin.
As citizens we must know in a timely manner what corporations are supporting candidates with millions/billions of dollars. Those candidates will be working for us if elected. However, time and time again we've seen representatives backed by gun lobbyists vote against gun reform while the number one cause of death in children in the US is gun violence. We've seen representatives backed by health insurance companies vote against healthcare reform even though the number one cause of bankruptcy in the US is medical debt. We've seen representatives backed by industrial, coal and tech corporations who vote to pull back environmental protections and regulations along while denying climate change and disregarding the value of clean air, clean water and natural ecosystems. We must stop giving corporations and their wealthy benefactors a pass. Please, do not change the policy regarding these financial releases. For the good of the entire nation we must be informed of what companies are funding various candidates so we know who these candidates owe and the policies they will support.

Kat Kingsley
40, Elkhart, IN
Disabled
Domestic Engineer

Kate McInnerney — Jun 8, 2026
Subject: File No. S7-2026-15 From: Kate McInnerney I urge you not to allow publicly traded companies to report only twice per year. As a retiree, I rely on those reports to manage my investments.

Kate Sparks — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kate Sparks Affiliation: Jun. 08, 2026 This change would allow fraud to go on longer before discovery. And would also give an advantage to insiders over the average John Doe stock holder.

Katherine North — Jun 8, 2026
Subject: S7-2026-15 Comment From: Katherine North Affiliation: Jun. 08, 2026 This rule effectively expands the insider trading window and should be illegal.

Kathi Geukes — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathi Geukes Affiliation: Jun. 08, 2026 Kathi Geukes retired factory worker….I am so tired of big corporations screwing over the workers so they can get richer!! How much money can you take to your graves i***ts?? ENOUGH ALREADY!!!!!!!!

Sent from my iPad

Kathleen Bartholomay — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathleen Bartholomay Affiliation: Jun. 08, 2026 NO! Why should Trump get to erase our money while constantly taking ours for his personal use? ABSOLU. TELY NOT! What gives him this right to destroy lives??? If he does this we should all sue to regain our financial stability. This impacts actual lives, its not some abstraction! This would potentially tip us into poverty! And for what??? Using what law?? Kathleen Bartholomay 12834

Kathleen Burcham — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathleen Burcham Affiliation: Jun. 08, 2026 Quarterly earnings reports are imperative for investors, analysts, and the stock market. Many things can happen in a short amount of time, and six-month intervals are too long. I worked 26 years as an accountant, and these quarterly reports should continue.

Kathleen Burcham

Sent from my iPhone

Kathleen Dolan-Valdes — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathleen Dolan-Valdes Affiliation: Jun. 08, 2026 Kathleen Dolan atty. That's outright theft and an invitation to MORE dishonesty. Takes long enough to make an SEC complaint and now you want to give thieves time to transfer ill-gotten gains until they can't be traced!!! You KNOW it's foolish AND WRONG!

Kathleen Sainsbury — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathleen Sainsbury Affiliation: Jun. 08, 2026 We need to maintain quarterly reporting. It’s in the best interest of the people. People first! Do not pass that!
Kathleen Sainsbury

Kathryn Harper — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathryn Harper Affiliation: Jun. 08, 2026 Tried it once? Don’t try it again.
Must you destroy everything?

Sent from my iPhone

Kathy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathy Affiliation: Jun. 08, 2026 No

Sent from my iPhone

Kathy Gray — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathy Gray Affiliation: Jun. 08, 2026 PLEASE DON'T ALLOW THIS TO HAPPEN. AS A RETIREE THIS WOULD ONLY LEAD TO CORRUPTION AND THEFT OF OTHER RETIREES' MONEY AND WOULD CAUSE GREAT ECONOMIC DEPRESSION.

Kathy Lloyd — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathy Lloyd Affiliation: Jun. 08, 2026 I’m retired and worked hard. I want to know there is oversight. Keep monitoring quarterly please

Sent from my iPhone

Kathy Pearson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kathy Pearson Affiliation: Jun. 08, 2026 At a time when oversight is at an all time low bordering on nonexistence, do not reduce it further. This industry needs tighter, closer oversight, not less. The temptation to cheat and lie becomes too great for the best of them, which we are all pretty sure is a low enough number, indeed. Do your job the way you're supposed to. This administration will come to an end and it has afforded the majority of American voters a tremendous learning opportunity, which if we're lucky, will begin a period of political enlightenment. I understand the temptation to steal as much as everyone can before the door of opportunity slams closed but do your job as intended or you may be required to answer for it.

Kathy Phelps — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathy Phelps Affiliation: Jun. 08, 2026 Do NOT let this regime break anymore systems that have been working for the good of OUR CITIZENS Investors!! They do NOT know what they are doing!!
This matters because I am retired and cannot afford a drastic loss on my investments to my 401k or Roth accounts!!! Please STOP this regime from damaging us further!! KEEP the Quarterly Reports and do NOT change anything!!
Thank you!
Kathy Phelps, Lakewood WA

KATHY SOLBERG — Jun 8, 2026
Subject: Comment on S7-2026-15 From: KATHY SOLBERG Affiliation: Jun. 08, 2026 If my Social Security gets cut by $500 a month in 6 years and then my retirement account also gets cure by 1/3, it'll be welcome to the Poo rHouse for me.

Kathy Solberg — Jun 8, 2026

Subject: Comment on S7-2026-15 From: Kathy Solberg Affiliation: Jun. 08, 2026 If my Social Security gets cut by $500 a month in 6 years and then my retirement account also gets cure by 1/3, it'll be welcome to the Poor House for me.

Kathy Stahl — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kathy Stahl Affiliation: Jun. 08, 2026 As a retired teacher, I am 100 per cent AGAINST the idea of Congress voting to reporting active workers' and retired workers' income only every 6 months. A better plan would be to report our income every 4 months. The best report plan would be every 3 months. Kathryn M. Stahl, M.A. , retired school teacher. I taught French and Spanish in junior high and high school Ohio & Michigan from 1974-2014. Now I live in California. a2kathy@yahoo.com. Cell Phone: 734-353-0456.

Sent from my iPhone

Kay Bruening — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kay Bruening Affiliation: Jun. 08, 2026 Publicly traded companies in the USA must continue to disclose on a quarterly basis to protect the retirement investments of millions of Americans. The SEC must continue its role in keeping investors informed so that they can make intelligent decisions about their life savings and protect their families' futures. KS Bruening, associate professor, central NYS

Sent from my iPad

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kayandel piterpater — Jun 8, 2026
Subject: S7-2026-15 Comment From: kayandel piterpater Affiliation: Jun. 08, 2026 Quarterly reporting is very important as an individual stock holder for my decision making and to keep companies honest.

Keith Farthing — Jun 8, 2026
Subject: S7-2026-15 Comment From: Keith Farthing Affiliation: Jun. 08, 2026 Keep the reporting as is or make it monthly and eventually weekly.

Keith E Farthing

Keith Williams — Jun 8, 2026
Subject: S7-2026-15 Comment From: Keith Williams Affiliation: Jun. 08, 2026 Quarterly reporting is an integral part of keeping investors informed. Dropping the quarterly reporting requirements will hurt investors and have a negative impact on the economy. This will hurt more people than it benefits. Quarterly reporting requirements should be kept.

Kelly & Eric Luther — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kelly & Eric Luther Affiliation: Jun. 08, 2026 Please continue the act of quarterly reporting for all publicly held companies. It’s timely and helpful for investors.

Colleen Luther, CPA
West Chester, OH

Sent from my iPhone

Kelly Hall — Jun 8, 2026
Subject: File No. S7-2026-15 From: Kelly Hall In a nation where it's routine and unremarkable to get multiple status notifications for the delivery of a box of goods or even the delivery of a meal, it's preposterous to consider mere quarterly filings an onerous business activity. Companies have been efficiently complying with the existing rules for over 90 years, from when the noun 'computer' was a job title, decades before electronic data processing let alone artificial intelligence. If publicly-owned companies want to participate in our nation's widely trusted and world-renowned securities markets, it's trivial to require them to disclose quarterly their relevant business data. If companies do not wish to disclose such data, these companies remain free to enjoy private ownership or to take advantage of other securities markets in the world.

Ken Fetting — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ken Fetting Affiliation: Jun. 08, 2026 Quarterly reporting needs to be retained. Businesses are better run when their reports are created quarterly.
Kenneth Fetting, Facilities Manager

Kenneth Johnson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kenneth Johnson Affiliation: Jun. 08, 2026 Any move in the direction of LESS transparency is a bad idea in my book. Please reconsider this course of action. Investors need more info, and more transparency, so we can make educated decisions about our retirement portfolios.

Kenneth J, Colorado Springs, CO

Kenneth Kennerly — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kenneth Kennerly Affiliation: Jun. 08, 2026 Dear Congressmen: please vote to keep the current quarterly reporting of investments,Americans are already economically struggling. The preceding time when bi-annual was tried was. A disaster!

Kenny O'Brien — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kenny O'Brien Affiliation: Jun. 08, 2026 Corporate greed has to stop! Corporations like people (since the court case giving donation rights to corporations!) have to be held accountable!

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kent taucer — Jun 8, 2026
Subject: S7-2026-15 Comment From: kent taucer Affiliation: Jun. 08, 2026 How in the world can the current governing board of the SEC think that it is an advantage to either the Public at large or the smaller investor (whose 4O1 K's and small pensions are largely tied to both the price of Treasury Notes and Bonds and directly to the performance of private companies) could benefit from doubling the time frame when those instruments are required to report their earnings or losses? ...This can only help the investment groups who, out of the gate, would love more time that they can play fast and loose with the investors savings , before their mismanagement (or even possible malfeasance) comes to the attention of their investors...Retired Health Care Worker who worked 45 plus years taking care of sick or injured Americans in underserved areas of the West, and who has been a conservative investor for all those years..Kent Taucer MPA, OTR

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kentucky parkis — Jun 8, 2026
Subject: S7-2026-15 Comment From: kentucky parkis Affiliation: Jun. 08, 2026 My name is Karen Parkis. I work for the NYC DOE. They invest in Wall Street back to companies. We need quarterly reports so that we know our investments are going in the right place. Keep the quarterly reports. You work for the people not the people work for you.

Get Outlook for iOS

Kermit Severson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kermit Severson Affiliation: Jun. 08, 2026 I think companies need to do quarterly reports to keep shareholders informed.

Sent from my iPhone

Kester Bruno — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kester Bruno Affiliation: Jun. 08, 2026 Quarterly

Sent from my iPhone

Kevin Fortune — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kevin Fortune Affiliation: Jun. 08, 2026 We need Quarterly checks on where our investment(s) lie. We can't allow them to lie to us by omission for a second.

KEVIN KELLY — Jun 8, 2026
Subject: S7-2026-15 Comment From: KEVIN KELLY Affiliation: Jun. 08, 2026 I am a proud member of the Republican party however, this grifting needs to be STOPPED. Congress sits on the hill and takes advantage of insider trading. Having said that, affording corporations an additional three months to manipulate their numbers and increase their personal wealth. I have a nice portfolio of stocks and real estate that I worked very hard to build using annual reports and other public information. Most citizens do not receive a hand out.

Sent from my iPad, Ginna Kelly

Kevin Maranville — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kevin Maranville Affiliation: Jun. 08, 2026 Are you crazy? No group, organization or industry that self regulates ever does what's good for the consumer or customer. Keep 1/4 Lu reporting.

Please excuse any spelling or grammatical errors as this was Sent from Kevin Maranville's iPhone

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Kevin Swallow — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kevin Swallow Affiliation: Jun. 08, 2026 Please keep reporting on a quarterly basis. Less accountability would be a disaster.

KIM DEVITO — Jun 8, 2026
Subject: S7-2026-15 Comment From: KIM DEVITO Affiliation: Jun. 08, 2026 Why are you giving insiders time to dump their stock while screwing American's? This is blatant corruption towards American's yet again! You already slow companies like black rock to break all laws while you screw American's. This would allow more of it! Disgusting!
Kim Devito

Sent from my iPhone

Kim Easley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kim Easley Affiliation: Jun. 08, 2026 Please keep our reports quarterly for proper transparency.
Kim Easley (retired AP French teacher)

Kim Gilman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Kim Gilman Affiliation: Jun. 08, 2026 My name is Kim Gilman. I am a private school teacher in Las Vegas, NV. I will not receive a state pension at

retirement. My retirement is self- funded by my investments and 401k contributions. I am already at a disadvantage for having been out of the work force for 13 years to raise children and care for aging parents. I need quarterly reporting to be able to protect my investments so I don't end up living in poverty after I retire. Keep the public accountability of quarterly reporting mandates.

Sent from my iPhone

Kim Randall — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kim Randall Affiliation: Jun. 08, 2026 Quarterly reports help consumers make important decisions about their financial futures. This practice needs to be continued. Kim Randall, retired, Montana

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Kimberly Rolina — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kimberly Rolina Affiliation: Jun. 08, 2026 Kim Rol, sec needs to maintain quarterly reports because it is the only way investors can knowledgeably guide their investments. A lot can happen in 4 months.

Sent from my iPhone

Kirsten, retired — Jun 8, 2026
Subject: File No. S7-2026-15 From: Kirsten Please do not change quarterly reporting investors should be able to see how a company is performing before deciding to invest.

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kl_meyer — Jun 8, 2026
Subject: S7-2026-15 Comment From: kl_meyer Affiliation: Jun. 08, 2026 Keep the reports quarterly. We have a right to know how our investments are doing in a timely fashion. Kelly Meyer, retired Registered Nurse.

Sent from my Galaxy

Kris Barnes — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kris Barnes Affiliation: Jun. 08, 2026 The proposal to end quarterly reporting in favor of semi-annual financials is dangerous, wholly unnecessary, and insupportable. This action would reduce confidence in the SEC, public company financials, and the

stock market. Speculation would rise as hard economic financial data became less timely. The SEC would be implementing a policy which would tilt the market towards inside information (and likely wealthy investors) at the cost of the base populace. Its institution would reduce market transparency, increase market bubbles, and may generate substantially more market instability.

Christopher Barnes
Retired Financial Professional with 45 years experience

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krista toups — Jun 8, 2026
Subject: Comment on S7-2026-15 From: krista toups Affiliation: Jun. 08, 2026 ABSOLUTELY NOT!! This waa tried before and it cost the investors, not the govt.!! These companies have been able to produce their documentstion for 50 years and are paid to do so. This would put the little bit of my hard earned money in jeapordy. ABSOLUTELY NOT!!!
Krista Toups
Locations Scout
Thibodaux, La

Kriz Family Mark — Jun 8, 2026
Subject: S7-2026-15 Comment From: Kriz Family Mark Affiliation: Jun. 8, 2026 I am a self-investor and NEED my quarters to make sound financial decisions. I DO NOT want to have to wait six months to see a report, a lot can happen in those months. Stop, Stop Stop thinking.

Mark Kriz
813-843-4020
1411 East Comanche Avenue
Tampa, Florida 33604

L D — Jun 8, 2026
Subject: S7-2026-15 Comment From: L D Affiliation: Jun. 08, 2026 Sorry, after the Great Depression of 1929 and the financial collapse in 2008 both under Republican leaderships, I may add, the public does not trust these public companies because of the "liberal" manipulation of "insider trading and fraud" that the public will not be aware about. Financial disclosure is important here. This "commission" is supposed to enforce laws against "market manipulation" and Trump is trying to get rid of the law and not be held accountable to the People! We will not be a part of, yet, another "crime" scene of his! This "commission" is on public grounds and the public has a right to know about "insider trading and fraud" in our markets. Transparency seems to be missing word in all of this. Enforce our laws in a civilized society! Mrs. DeRosa, veteran widow of WWII.

L Swan — Jun 8, 2026
Subject: S7-2026-15 Comment From: L Swan Affiliation: Jun. 08, 2026 6 months is too long to wait for information. This doesn't save companies money. It only costs small investors. Retiree - L Swan

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Larry McLaughlin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Larry McLaughlin Affiliation: Jun. 08, 2026 Don't let companies hide their results1

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Larry McLaughlin

Larry Trencher — Jun 8, 2026
Subject: S7-2026-15 Comment From: Larry Trencher Affiliation: Jun. 08, 2026 Keep the transparency and accountability of quarterly reporting.

Larry Trencher

Laura Clark — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Clark Affiliation: Jun. 08, 2026 I think it would be a terrible idea to switch to bi-annual reporting for stocks. This is a great way for everyone to lose faith in investing in the stock market without insider trading festering for even longer than it does now.

Please don't make things worse.

Dr. Laura Clark, San Diego

Laura Crisco — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Crisco Affiliation: Jun. 08, 2026 Such a bad idea. This will help companies hide bad business practices. Fraud, insider trading and corruption are basically encouraged by allowing companies to hide reports. There’s no accountability for companies, they are only rewarded with big tax breaks while U.S. citizens struggle.

LC

Laura Jones — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Laura Jones Affiliation: Jun. 08, 2026 Laura Jones, Michigan, Investor.

I, and much of my family, are invested personally in the market. We are rethinking our investments within the US for two reasons; the NASDAQ rule to permit unprofitable recent market entries into it and this proposed change to reporting. Both of these rules have the effect, unintended or not, of making smaller investors lose value. Confidence will be lost, and reliability removed. The Us market will cease to be a place of solid investments. We will see eroding shareholder value and eventually wealth transfer up to poorly managed companies.

The point of the SEC is, in part, to act in ways that exactly do not create this result. The proposed rule change seems counter to your duty and charge as a commission. I think proceeding with this rule change is foolish and the long term consequences for the entire market severe.

Laura Jones

Laura Korte — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Korte Affiliation: Jun. 08, 2026 Laura Korte, Retired. As an investor, I require the quarterly report to assist me in making decisions with my portfolio. Keep the quarterly report!

Laura McHenry — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Laura McHenry Affiliation: Jun. 08, 2026 Stop. Just stop. Leave it well enough alone.

Laura Riegel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Riegel Affiliation: Jun. 08, 2026 As a retired person it is very important for me to keep track of my investment portfolio. Market conditions can change quickly, quarterly review is necessary to keep track of company performance.

Laura Riegel

Sent from my iPad

Laura Williams — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Williams Affiliation: Jun. 08, 2026 Laura Crick, disabled. This is an extraordinarily terrible idea. This era of abandonment of oversight has already led to record-setting corruption. This foolishness will only exacerbate that
issue.

Yahoo Mail: Search, Organize, Conquer

Laura Wirkkala — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laura Wirkkala Affiliation: Jun. 08, 2026 Protect the people, not private business. This can ruin retirement accounts and so much more. We need transparency.

Laura Wirkkala

My motto is, " When in doubt, add twenty more colors!"

Kaffe Fassett, Glorious Knitting, 1985

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lauren benjamin — Jun 8, 2026
Subject: S7-2026-15 Comment From: lauren benjamin Affiliation: Jun. 08, 2026 This seems like a recipe for disaster. We need more oversight of unhinged corporations, not less. -Lauren Benjamin, educator

Sent from my iPhone

Lauren Holden — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lauren Holden Affiliation: Jun. 08, 2026 If the American public over concern about this pulled savings to protect it disastrous things would ensue. Protect our savings !

Sent from my iPhone

Laurie Giampietro — Jun 8, 2026
Subject: S7-2026-15 Comment From: Laurie Giampietro Affiliation: Jun. 08, 2026 Don't do this to normal American citizens who are dependent on these reports to keep our tiny investments on track for retirement. Hedge fund money management has enough of the wealth.

Laurie Hines — Jun 8, 2026
Subject: S7-2026-15 From: Laurie Hines Affiliation: Jun. 08, 2026 I'm Laurie and I'm retired. I want QUARTERLY reports because I need to keep my nest egg safe. The more we know the better decisions can be made . Billionaires should not be the only ones who get timely financial data.

Lawrence Lambert — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lawrence Lambert Affiliation: Jun. 08, 2026 As a longtime individual investor, both through IRA accounts and a stock portfolio, I am urging you to maintain quarterly reports. This policy has worked for individual investors for over half-a-century and there is no viable reason to change it.

Lawrence Lambert
Architect
New York City

Lea Luckett — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lea Luckett Affiliation: Jun. 08, 2026 As a 25 year financial services industry professional and someone who held Series 24, 7, and 63 licenses, this proposed rule change is beyond unacceptable. We have been down this road of deregulation before and it

ended in disaster for the retail investor. Your job is protect the public from dishonest and unscrupulous behavior in this industry. Do not make this change to appease the billionaire class. The key to making investing accessible to the average investor is frequent, accessible, and accurate data. This rule change is the antithesis of that principle.

Sincerely,
Lea Luckett

Lee Ann — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lee Ann Affiliation: Jun. 08, 2026 Full transparency! The more frequent the better.

Lee Courtney — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lee Courtney Affiliation: Jun. 08, 2026 I started a company in Silicon Valley during the 1987 recession. Ran that company a successful exit in 1999. Experienced the dot.com bubble disaster up close at another (successful) technology start-up, along with the 2008 financial crisis.

This change in reporting is 100 times worse than those financial calamities, and directly lead to more financial loss for ordinary Americans, and accelerate the already increasing pace of income inequality in the U.S. Reporting requirements are already minimal and an integral part of corporate financial processes. This reporting changes accomplishes nothing more than making the financial system more opaque and prevents informed investing by and solid returns to most Americans.

Do NOT make this change!

Lee Courtney

P.S. Why are we allowing the Space-X IPO to go forward with such flimsy and unsupportable assumptions that will only benefit a *SMALL* group of insiders and share-holders? There should be a robust and comprehensive standard for the honesty and transparency of IPO assumptions that are based in reality and sound financial thinking. Not wishful inflated estimates.

Lee Erwin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lee Erwin Affiliation: Jun. 08, 2026 Please don’t alleviate the quarterly reporting, especially for public companies. We have the Sarbanes-Oxley Act for a reason. Business do financial reporting to the leadership as a rule. It’s nothing for them to share that with you, the entity responsible for their oversight.
Sincerely,
Vernie Erwin
Retired Engineer
Huntsville AL

Sent from my iPad

Leo Erickson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Leo Erickson Affiliation: Jun. 08, 2026 Its very important to know what is happening in order to make decisions. Please maintain reporting as it is. My family depends upon it.

Sent from my iPhone

Leo Ruzicka — Jun 8, 2026
Subject: S7-2026-15 Comments to From: Leo Ruzicka Affiliation: Jun. 08, 2026 Leave reporting alone, just gets things messed up. Only the end people lose out!

Leon Mooney — Jun 8, 2026
Subject: S7-2026-15 Comment From: Leon Mooney Affiliation: Jun. 08, 2026 I'm retired and these quarterly reports are extremely useful to my wife and I to keep track of are retirement money. Please keep the quarterly statements for reporting our retirement status. Thank you. Leon Mooney

Sent from my iPad

Leonard Koberg — Jun 8, 2026
Subject: File No. S7-2026-15 From: Leonard Koberg Quarterly reporting is critical to managing my financial well-being.

Les Gorsuch — Jun 8, 2026
Subject: S7-2026-15 Comment From: Les Gorsuch Affiliation: Jun. 08, 2026 Hi SEC, Making this change is another example of hurting the working people and favoring the corporations. Enough is enough!

LESLIE ANN TREMAYNE — Jun 8, 2026
Subject: S7-2026-15 Comment From: LESLIE ANN TREMAYNE Affiliation: Jun. 08, 2026 As an investment professional, I find this idea reprehensible and unfair to the average investor. Continuing quarterly reports is important to fairness in the investment industry and holds investment professionals accountable for their investment advice and support at all levels. Weakening this only benefits the wealthy and industry insiders.

Sincerely,

Leslie A. Tremayne, ST278
Regional Leader

NMLS ID #: 2175476 CO License #: 100531256

Direct Phone: 720-613-4483

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Leslie Todd — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Leslie Todd Affiliation: Jun. 08, 2026 My name is Leslie Todd. I live in Texas. Twice a year reporting didn't work out well. I'd like my investments to make money and quarterly reporting helps investors.

Sent from my iPhone

Lewis Smith — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lewis Smith Affiliation: Jun. 08, 2026 Lewis, college student (Veteran), KS. Absolutely not! Quartly reports are the only reason I am even remotely going to invest my savings in a corporation. Special rules for thee and not for me. The SEC has repeatedly failed to regulate a fair and transparent economy while millions are struggling in America. Billions of dollars are being slashed for corporate billionaires while they lay off thousands they have officially became a net negative for the general populous.

What are they producing? not jobs
If we did see job growth what was it from? H1Bs not even americans
Who contributes more taxes? not billionaires

If this ruling goes forward liquidation comes next.

Lexi Schwartz — Jun 8, 2026
Subject: SEC Comment From: Lexi Schwartz Affiliation: Jun. 08, 2026 Alexandra Schwartz soon to retire. Budget will be even more important to know how my 401k is doing.

Lexi Schwartz

Lezlie B. Lopez — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lezlie B. Lopez Affiliation: Jun. 08, 2026 Too many companies, institutions and public figures work to keep their financial records from public scrutiny. This needs to stop. . It erodes public confidence in all of these public facing entities. Stop the slide, keep reports quarterly.

Libby Claridge — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Libby Claridge Affiliation: Jun. 08, 2026 Please, let's learn from history. Quarterly reporting is imperative to the economic health of our country & the future of the country.

Elizabeth Claridge
Retired
Tucson, AZ

Sent from Proton Mail for Android.

Lili Ehrlich, Data Scientist — Jun 8, 2026
Subject: File No. S7-2026-15 From: Lili Ehrlich When public filings go quiet, big institutions and insiders still find ways to gauge how a company is doing. It is the everyday investor, working from what is public, who gets left in the dark. No doubt the Everyman will suffer financially from this recklessness.

Lillian Romero — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lillian Romero Affiliation: Jun. 08, 2026 Lillian Romero, account executive
This issue is important to me because as I get closer to retirement I want to know how the companies I'm investing in are performing. The ability to make financial decisions with accurate and timely information is critical.

Linda C — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda C Affiliation: Jun. 08, 2026 Wall Street wants to creinvestos& the little guyli

Robert & Linda Capps

Linda Dienberg — Jun 8, 2026
Subject: File No. S7-2026-15 From: Linda Dienberg I am retired with what I thought was enough for a good while. This change to filings will impact my (and everyone's) ability to grow what little money we have. My expenses have already gone up so much, I can't imagine what I'd do if my income decreased. Please don't do this! Linda Dienberg Retired after 54 years of work

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Linda Franzman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda Franzman Affiliation: Jun. 08, 2026 There is absolutely zero justification for reducing reporting! Im retired and living on a pension. They need frequent reporting to estimate risk! When this happened in the 1950s, our savings were reduced by a third. Reduced reporting would not benefit anyone… unless, there is something to hide.

Is that why they want to do this? Is someone hoping to play games and get away with something before anyone has a chance to find out??

Isn’t the current administration supposed to be “ the most transparent administration in history”??

This change would be the exact opposite of transparency. I will pull all my investments if this moves forward.

Please do not change the reporting period or requirements.

Thank you,
Linda Franzman
Florence, Montana.

Linda Fulton — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda Fulton Affiliation: Jun. 08, 2026 Do not ruin America savings for the rich to get richer,hold companies accountable.

Linda Goodrich — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda Goodrich Affiliation: Jun. 08, 2026 Please respect the investors, we want more transparency, not less.

Linda Henry — Jun 8, 2026

Subject: S7-2026-15 Comment From: Linda Henry Affiliation: Jun. 08, 2026 Dear WEIMC, I am retired and of course on a limited income. I would want to keep watch over our public utilities quarterly. I think it only right we see these issues as they happens and can address them in a timely manner, thank you. Sincerely, Linda Henry

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Linda Langford — Jun 8, 2026
Subject: S7-2026-15 Comment From: Linda Langford Affiliation: Jun. 08, 2026 If anything, the public needs more access to investments in these time. I am retired and I need to know what is going on with the market. Our leaders seem to want to hide what they are doing. There more and more sneaky gigantic companies working together behind the scenes to make more money.
Linda Langford, retired.

Linda Lotz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Linda Lotz Affiliation: Jun. 08, 2026 In this new digital world in which AI helps with micro-buys on the stock market, the investing public needs more information, not less. This move could reduce trust in companies choosing to report twice a year compared with those who decide to continue reporting quarterly. LL, Marlton NJ (retired and monitoring the market)

Sent from my iPad

Linda McDonald — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda McDonald Affiliation: Jun. 08, 2026 L. McDonald retired Forensic Scientist, IN. Investors need timely financial updates, waiting a full year can be too risky. I prefer watching for operational issues or growth trends BEFORE
an annual report. Plus transparency reduces surprises to my portfolio.

Yahoo Mail: Search, Organize, Conquer

Linda Saiidifar — Jun 8, 2026
Subject: S7-2026-15 Comment From: Linda Saiidifar Affiliation: Jun. 08, 2026 My name is Linda Saiidifar and I am a retired educator. I strongly disagree with changing the reporting period to once /six months. That is entirely too long. It needs to remain a quarterly process to ensure transparency and honest reporting. I appreciate the opportunity to express my opinion and hope that you will not extend the reporting period to just twice a year. Thank you.

Sent from my iPhone

Linda Shields — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Linda Shields Affiliation: Jun. 08, 2026 Continue with quarterly reports. I have a right to that information.

Linda Shields M.S.N.
Family Nurse Practitioner
Aurora Advanced Healthcare

Linea Anthony — Jun 8, 2026
Subject: S7-2026-15 Comment From: Linea Anthony Affiliation: Jun. 08, 2026 NO MORE CORRUPTION
WE DEMAND TRANSPARENCY

Lisa Chibis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lisa Chibis Affiliation: Jun. 08, 2026 If you want my hard earned investment money, I need immediate transparency. Without shareholders, you are nothing.

Lisa K Wyatt, Producer, Member of the Television Academy — Jun 8, 2026
Subject: File No. S7-2026-15 From: Lisa K Wyatt Letting problems go unreported for six months seems like a bad idea. It's not a global standard. It hasn't worked well in the places that tried it, and many are considering reverting to quarterly reporting. The companies still have to keep their books, so it's not a big savings to report semi-annually. I've been investing for decades in the hopes that I would actually get to retire at some point and would appreciate you refraining from tanking my nest egg completely unnecessarily. The insiders will still know what's going on and will shed stocks ahead of reporting deadlines on the unsuspecting public. Semi-annual reporting gives extra time for fraud to fester. The government is supposed to work for the people, not just the billionaires. The SEC is supposed to protect the public. So do that. Scrap this plan before you do irreparable harm to individual investors.

Lisa Marcella — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lisa Marcella Affiliation: Jun. 08, 2026 There is enough corruption on Wallstreet and in Washington. We need more disclosure, not less. 2x a year will not be sufficient. The scandals and losses due to shading corporate and political dealings the public has had to endure is too much for this investor. U.S. culture doesn't work on integrity. We need quarterly disclosure to try to hold companies accountable.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Lisa O'rrell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lisa O'rrell Affiliation: Jun. 08, 2026 UNREAL The level of

corruption during the 2nd @realDonaldTrump, and his Administration @ SEC is UNPRECEDENTED.

Absolutely NO.

Ms. O'rrell
WA State

Sent from my iPhone

Lisa OConnor — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lisa OConnor Affiliation: Jun. 08, 2026 I have benefited and participated in the quarterly reporting for 50 years. The accountability for these reports is crucial to the healthy functioning of our business environment.
Lisa M OConnor, CPA

Lisa Smeraldi — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lisa Smeraldi Affiliation: Jun. 08, 2026 Let's stop repeating the errors of the past. Please stick with quarterly reporting.

Lisa Smeraldi

Lisanne Leeds — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lisanne Leeds Affiliation: Jun. 08, 2026 We tried this before between 1955 and 1970 and return on investment went down. Right now my 401k is doing quite well. If I were to loose 1/2 my money then my husband and I won't be able to retire in 10 years at age 68. Our retirement money already took a hit during the 2008 financial crisis. It's just now really rebounding to a healthy amount of money. My husband's well paying job was eliminated in 2023 so we lost a year of contributing to his 401k and also social security contributions. We can't afford to lose half of our life savings and 401k retirement. Please leave quarterly reporting alone so that hard working Americans like us don't lose our money we've carefully saved for retirement

Sincerely

Patrica Leeds

Sent from my iPhone

Lita Olbrich — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lita Olbrich Affiliation: Jun. 08, 2026 I'm a shareholder and a financial journalist and a mother and from military family we need to keep transparency it's what made us great and it's belongs to our democracy it belongs to our capitalistic free market system

and it’s what led to the great prosperity on Wall Street and throughout all industries of this country

Thank you
Litajo Olbrich
Naples, Fl 34108

Sent from my iPhone

Liz Freeman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Liz Freeman Affiliation: Jun. 08, 2026 No no no no! More rape & pillage & grift. I am Liz Freeman, 79, fully registered & active voter & though we are ALL immigrants to North America, my lineage is more anglo-saxon, & my family has been here since early 18th C. Stop the stealing!

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lnovotny55 — Jun 8, 2026
Subject: S7-2026-15 Comment From: lnovotny55 Affiliation: Jun. 08, 2026 Lisa Curenton
Retired
I believe in fostering honesty and transparency and not assisting criminal behavior.

Sent from my Galaxy

Lois Witte — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lois Witte Affiliation: Jun. 08, 2026 Lois witte, retired. I rely on my 401k, and I want to know profit reports every 3 months

Sent from my iPhone

Lonnie Spinozza-Johnson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lonnie Spinozza-Johnson Affiliation: Jun. 08, 2026 Lonnie Spinozza-Johnson, retired government employee. Comment: Companies must report regularly. Secrecy leads to immoral and possible illegal actions. Accountability is essential!

Lori Andrews — Jun 8, 2026

Subject: S7-2026-15 Comment From: Lori Andrews Affiliation: Jun. 08, 2026 Lori Andrews, retired accountant. I depend on quarterly reporting to make financial decisions. I don't see the need to drop the reporting to six months except I think it would be easier for people in those companies to "get out while the getting is good ". They would have information earlier than the rest of us and that gives them an advantage.

Lorie Schaefer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lorie Schaefer Affiliation: Jun. 08, 2026 Why would anyone want less information from the SEC on these matters. What is the agenda here? I will join any class action that is taken against this move.

Sent from my iPhone

Lorna Moritz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lorna Moritz Affiliation: Jun. 08, 2026 Please keep reporting on 401Ks etc quarterly. Semi annual is not enough time to make up for losses. Also to make sure that the company is accurately managing the fund.

Lorna Moritz

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louann kindlund — Jun 8, 2026
Subject: S7-2026-15 Comment From: louann kindlund Affiliation: Jun. 08, 2026 I'm 69 years old. I have only what I have. I live on social security and am trying not to draw from my IRA until I'm 72! It's not a fortune but I'm trying to let it grow as much as I can. I challenge any of you to make ends meet with what I have! Keep It Quarterly!

Lou Elliott Kindlund

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louise clara — Jun 8, 2026
Subject: S7-2026-15 Comment From: louise clara Affiliation: Jun. 08, 2026 The SEC needs to continue to report its activities at least every three months. The country is already suffering damages from governmental lying, hiding, and hurting people in this country. As a retired nurse practitioner, dependent upon my investments, I want clarity, not obfuscation. Louise Clara

Sent from my iPad

Louise Phetteplace — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Louise Phetteplace Affiliation: Jun. 08, 2026 Please continue quarterly reporting requirements for Companies in the stock market. I read my reports just like I read my children's report cards which were quarterly reports. It's human nature to slack off on the important things that affect all of us. Don't let them be lazy, please keep the reports coming in a

timely fashion that shows real responsibility.

Love and Peace,
Louise

Lydia Kading — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lydia Kading Affiliation: Jun. 08, 2026 STOP BEING SHADY, WORTHLESS LEECHES. BILLIONAIRES SHOULDNT EXIST. GREEDY PIECES OF TRASH. HISTORY WILL NOT LOOK KINDLY UPON YOUR WICKED SOULS.

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lynda barber — Jun 8, 2026
Subject: S7-2026-15 Comment From: lynda barber Affiliation: Jun. 08, 2026 Hello: I am a retired woman who lives off of my savings, most of which is tied up in an IRA. It is vital to get timely reporting from all companies. In this fast changing world, market shifts can occur without warning, especially when execs are hiding bad news. Please keep existing reporting requirements. Lynda Barber, MBA University of Chicago

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Lynda Hough-Bryant — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynda Hough-Bryant Affiliation: Jun. 08, 2026 Investors REQUIRE current information to make future decisions. Less information equal less SECURITY!!!

Lynda Hough-Bryant

Lynn Cook — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynn Cook Affiliation: Jun. 08, 2026 I am urging the SEC to keep in place quarterly filings in order to protect the investing public’s interest,-my interest in timely financial information. Quarterly filings shorten the window that helps prevent opacity in financial disclosures. Please stop corporate interest over the needs of everyday individuals.

Thanks for taking time to consider my opinion.

Lynn Cook
Bookkeeper

Sent from my iPhone

Lynn DeBroeck — Jun 8, 2026

Subject: S7-2026-15 Comment From: Lynn DeBroeck Affiliation: Jun. 08, 2026 This rule does nothing but harm the consumer who is left in the dark about corporate dealings and leaves us all vulnerable to fraud and the whims of corporations who care more about paying CEOs than helping people.

Sent from my iPhone

Lynn Hannblom — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Lynn Hannblom Affiliation: Jun. 08, 2026 Keep company financial reports quarterly! I worked hard for many years and saved a little for retirement. As a retiree, I can barely make ends meet each month. Semi-annual reporting would cause lower returns and no regular retiree can afford that. Everything is so expensive right now. This would cause us to have to decide between paying for electricity, or medication. Please don’t make this change. Thank you for listening.

Lynn, northern CA, retired and broke already.

Lynn

Lynn Neff — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynn Neff Affiliation: Jun. 08, 2026 I'm a retired widow, my husband passed four years ago. My retirement account is invaluable to me and I need every opportunity to manage it as best I can. That means I need to be extremely well informed and up to date. Something that receiving information at 6 month intervals is not going to allow me to do. I am strongly against this change and the blatant move to put people like me at a disadvantage. We are already being severely challenge under this administration, we don't need yet another callenge

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Lynne Abt — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynne Abt Affiliation: Jun. 08, 2026 Do not allow this change. Why are you all trying to ruin our finances and allow this gap of time to allow serious discrepancies. Lynne Abt

Sent from my iPhone

Lynne Rush — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynne Rush Affiliation: Jun. 08, 2026 Please keep financial quarterly reporting as it currently stands. I rely on quarterly information to make informed financial decisions with my investments. Longer gaps between reports creates unfair advantages for corporate insiders. Six months between reports makes me blind to possible issues that I may want to address sooner.

Lynne Rush

Lynnie Harding — Jun 8, 2026
Subject: S7-2026-15 Comment From: Lynnie Harding Affiliation: Jun. 08, 2026 Hello, I have been actively involved in the stock market throughout my working life, the last 40 years. I very much appreciate and value the quarterly reports of the companies comprising my 403B and 401K stock portfolios. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Transparency helps maintain trust in the system and trust in those keeping the score.
Thank you.

Sent from my iPad

M Barkan — Jun 8, 2026
Subject: Comment on S7-2026-15 From: M Barkan Affiliation: Jun. 08, 2026 Investing is dependent on information. Smarter investing requires ever more information. Reducing the flow of information increases the risk assumed by the investor. Too many unknowns may very well result in fewer people willing to put their money at risk; cancel "may very well" and replace with "defintely would". At today's valuations a surprise announcement delayed by five months will likely cost the marketplace many billions of dollars. I favor at least keeping quarterly reporting and perhaps expanding it to every 90 days if not monthly. Let us bring back the concept that open books - a.k.a. sunlight - is the best disinfectant. Knowledge is power.

M BS — Jun 8, 2026
Subject: S7-2026-15 Comment From: M BS Affiliation: Jun. 08, 2026 Macha Bennet-Shephard, Special Ed Assistant for LAUSD; this matters to me because I already have the cards stacked against me- I make very little money and will be retiring in 4 years. I can't afford to have what little I have, taken away from me.

We require transparency in our government. The fact that privatization of that governance via corporate, private entities, funded with our tax dollars allows for theft and looting-- stock market manipulation to occur that citizens have no knowledge of until it's too late. This rule will put pension plans in jeopardy, as well as small investors, and lacks any transparency. In short, it reeks of potential corruption, and is a danger to US citizens. It's a bad rule. We the people say NO.

M Fiorito — Jun 8, 2026
Subject: S7-2026-15 Comment From: M Fiorito Affiliation: Jun. 08, 2026 Quarterly reporting is barely enough. No to Six month reporting!!!!

M Spence — Jun 8, 2026
Subject: Comment on S7-2026-15 From: M Spence Affiliation: Jun. 08, 2026 Keep it like it is , the unexpected consequences of changes will hurt the majority of people invested .
I feel the change is consequences of current administration attempt to save money

. At the cost of the we the people .
Thank you .
Mark Lee Spence

Yahoo Mail: Search, Organize, Conquer

M. O'Connor — Jun 8, 2026
Subject: S7-2026-15 Comment From: M. O'Connor Affiliation: Jun. 08, 2026 I advise to keep all financial information transparent and readily available to the public. Otherwise you are a public enemy. People finally understand there should be no mercy for our enemies.

MacKenzie Tervol — Jun 8, 2026
Subject: Comment on S7-2026-15 From: MacKenzie Tervol Affiliation: Jun. 08, 2026 I can't afford to give another dime to billionaires. I can't afford to give another dime to giant corporations. Do not allow them to play fast and loose with our money. Do not allow them to create slush funds. And please investigate the president I'm pretty sure that slush fund is against the law he's in violation of dozens of federal laws and people need to stop looking the other way.

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maddie teller-kook — Jun 8, 2026
Subject: S7-2026-15 Comment From: maddie teller-kook Affiliation: Jun. 08, 2026 I want the SEC to continue quarterly reports. Changing this to every 6 months will keep critical information from investors. A lot can occur in 90 days. I am retired and need those reports to make educated financial decisions.

Madelyn Teller-Kook, Pharm.D.
Austin, Texas

Sent from my iPad

Madeleine Sutherland — Jun 8, 2026
Subject: S7-2026-15 Comment From: Madeleine Sutherland Affiliation: Jun. 08, 2026 My name is Madeleine, I have a PhD in chemistry, and I’m an aspiring research software engineer. I plan to start a business with tools I am developing. I don’t think businesses should be able to keep secrets for six months, because unfortunately people are more likely to be dishonest the more incentive they have to do so. I grew up in the LDS Church and SEC filings are part of how we have found out the institutional church lies to its tithe-paying members, which is a very serious issue. Universities that run on endowments also have to explain what they pay their top executives because of SEC filing requirements. When I start a tech collective, I don’t want to be playing in a field where other companies can have a secret executive for three months and nobody ever finds out… that feels unfair and counter productive.

Sent from my iPhone

Maisha G — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maisha G Affiliation: Jun. 08, 2026 Maisha Gilyard, private citizen: I may not always read the quarterly reports, but when I do, it is because I need to plan my finances with the most up-to-date info. Do NOT report less frequently!

Manh La — Jun 8, 2026
Subject: S7-2026-15 Comment From: Manh La Affiliation: Jun. 08, 2026 Leave the 10-Q alone

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Maralyn Wilchynski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maralyn Wilchynski Affiliation: Jun. 08, 2026 Stop this! Companies must report their quarterly earnings. We have a right as investors to know what is going on.
Maralyn Wilchynski
Ret. Captain American Airlines

Sent from my iPhone

Marcia Gannon — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marcia Gannon Affiliation: Jun. 08, 2026 Retired and I watch the quarterly reports closely. Keep them!

Retired and I watch quarterlies carefully. Keep them!

Marcie Jones — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marcie Jones Affiliation: Jun. 08, 2026 Quarterly reports means more transparency and accountability. Don’t modify this.

Marcie Jones
Employee
Newton, KS

Sent from my iPhone

Marcus McMiller — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marcus McMiller Affiliation: Jun. 08, 2026 It is important that we have transparency in the market. Allowing firms to report every 6 months is plain not smart. Let’s be smart.

Get Outlook for iOS

Margaret Ann Michels — Jun 8, 2026
Subject: S7-2026-15 Comment From: Margaret Ann Michels Affiliation: Jun. 08, 2026 Do not let companies hide their finances for 6 months at a time. Three months is already too long. If they enjoy the benefits of being publicly traded, they should have to keep the public informed.

Margaret Ann Michels

Margaret Ann Niven — Jun 8, 2026
Subject: S7-2026-15 Comment From: Margaret Ann Niven Affiliation: Jun. 08, 2026 Margaret Ann Niven Retired librarian Transparency is always the best policy.

Margaret Doiron — Jun 8, 2026
Subject: S7-2026-15 Comment From: Margaret Doiron Affiliation: Jun. 08, 2026 Margaret Doiron Retired

To the SEC:

Public companies need to remain accountable -keep reporting requirements at quarterly. We already have too many companies flaunting or ignoring rules and cheating their investors. Don’t make things easier!

Regards,
M G Doiron

Margaret Hyder — Jun 8, 2026
Subject: S7-2026-15 Comment From: Margaret Hyder Affiliation: Jun. 08, 2026 Margaret Hyder, I would like to continue to see company financials quarterly, at a minimum.

Margaret Sully — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Margaret Sully Affiliation: Jun. 08, 2026 No of course this

administration wants us to psy for earthing so the rich dont have. Its a HARD NO!

Margaret Sully

Margaret Sully — Jun 8, 2026
Subject: S7-2026-15 From: Margaret Sully Affiliation: Jun. 08, 2026 Keep it transparent , they 've made it clear they cannot be trusted !

Margaret Sully

Margaret Temple — Jun 8, 2026
Subject: File No. S7-2026-15 From: Margaret Temple I, for one, prefer more transparency. If my money is tied up with a company‘s stock, I want to know as often as possible how that company is faring financially. Please stop rolling back important rules and guardrails for big business. Thank you for your time .

Margo Alderson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Margo Alderson Affiliation: Jun. 08, 2026 Transparency is the most significant issue when it comes to investments. We don't need LESS transparency, we need MORE! It has become pretty clear that the lack of oversight and transparency has already done harm to ordinary citizens trying to navigate current economic situations. It should be the goal of the SEC to protect ALL investors, not make their attempts to advance even more difficult!

Sent via the Samsung Galaxy S10, an AT&T 5G Evolution capable smartphone
Get Outlook for Android

Marguerite Matera — Jun 8, 2026
Subject: SEC proposed rule change From: Marguerite Matera Affiliation: Jun. 08, 2026 Marguerite Matera
Investor
I object to this proposed rule change to require reports at 6-month intervals (instead of the current 3-month intervals) because for the last 30+ years I and other workers in the USA have been responsible for saving for and growing my own pension. To take care of myself in my retirement years. I am accepting that obligation so that I can contribute to the economic health of the USA. In order to do that I require current information about the companies whose stocks make up my IRA. The existing SEC quarterly report requirement is essential so that I am informed about companies that form the basis of my future income. For my financial needs and the needs of all those similarly situated the SEC should keep and enforce the quarterly report requirement.

Maria Lemons — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maria Lemons Affiliation: Jun. 08, 2026 I am Maria when I was young I use to watch the markets and help my mother's friends with suggestions to invest me being able to research constantly helped them invest and improve their portfolio. This sounds like another way to screw the investor ,for the top people in these companies to get massive amount of money. Being transparent is not an option when it comes to investments.

Marian Morris — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marian Morris Affiliation: Jun. 08, 2026 Keep the reporting QUARTERLY!!! If businesses cannot handle it quarterly then maybe they ought to get the hell out of business!

If the SEC actually had real balls, they would be making it more difficult instead of easier!

Marianne Bosshart — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marianne Bosshart Affiliation: Jun. 08, 2026 KEEP IT QUARTERLY. STOP THE GRIFT.

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marie coz — Jun 8, 2026
Subject: S7-2026-15 Comment From: marie coz Affiliation: Jun. 08, 2026 This is ILLEGAL, UNFAIR AMD PURE THIEVERY

Sent from my iPad

Marie Peacock — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marie Peacock Affiliation: Jun. 08, 2026 Please keep the quarterly reports. They are essential.

Marietta LaBauve — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marietta LaBauve Affiliation: Jun. 08, 2026 This is bad!! Stop it!!

Marijean Snowden — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marijean Snowden Affiliation: Jun. 08, 2026 Six months is way too long cause things can go really downhill before we could show proof of it happening n change course.

Sent from my iPhone

Marilyn Whitesides — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Marilyn Whitesides Affiliation: Jun. 08, 2026 It seems obvious that quarterly reporting is advantageous.

Sent from my iPhone

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marilyn zickrick — Jun 8, 2026
Subject: S7-2026-15 Comment From: marilyn zickrick Affiliation: Jun. 08, 2026 Quarterly reporting is more important than ever, especially now with more insider trading violations.

Marisa De Hazes — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Marisa De Hazes Affiliation: Jun. 08, 2026 I am a retired teacher depending on my hard earned savings in one of the costliest places to live in Sunnyvale, Ca. With many economists in the family our understanding is that this action could be devastating to many, and history bears this out. Do the right thing and leave reports quarterly so we can react accordingly and in a timely manner-we are not all billionaires who don't need to keep an eye on our life savings!

-Marisa De Hazes

Marjorie Hamilton — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marjorie Hamilton Affiliation: Jun. 08, 2026 Don't change what ain't broke. It's not like it will save labor… As a bookkeeper this will double my work . Please

Sent from my iPhone

Mark Anderson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark Anderson Affiliation: Jun. 08, 2026 Quarterly reporting protects the investors. There is already too many companies operating without full disclosure. This is important for all investors, as well as for our market's standings in the world arena. It's simply a bad idea that only benefits the companies, not their investors. The SEC exists to provide stability to our markets, not to make malfeasance easier to hide.

Mark arrowood — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark arrowood Affiliation: Jun. 08, 2026 I count on quarterly reports to meter my investments. If anything, monthly reports would be better

Sent from my iPhone

Mark Bray — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark Bray Affiliation: Jun. 08, 2026 I am a self employed occupational therapist and I believe it's very important to be able to have this information every quarter as a way to continue helping me towards retirement and other financial goals.

Sent from my I Phone
Shelley D. Bray

Mark Hein — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark Hein Affiliation: Jun. 08, 2026 The right to do business is a public trust.
In the electronic age, daily reporting is easily possible.
Reducing transparency only serves the oligarchs.
--Mark Hein
Citizen Investor
Topanga, CA

Mark Riley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark Riley Affiliation: Jun. 08, 2026 08 June 2026
Ladies and gentlemen: "Sunlight is the best disinfectant". This applies to business as much as it does to human health. Investors who are not insiders will not blindly put their money into companies whose fiscal health they can only guess at; they have the right to know whether their chosen company is doing dirty deals to gain contracts or market share. Quarterly reporting is the only way investors won't get taken to the cleaners when insiders are allowed to cover up malfeasance in six-month spans.
Mark W. Riley
Little Rock, AR

Mark Scheman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mark Scheman Affiliation: Jun. 08, 2026 I depend on the quarterly reports for my investments. Please keep these.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Marsha Kwong — Jun 8, 2026
Subject: New SEC proposal for 6 mo financial reporting From: Marsha Kwong Affiliation: Jun. 08, 2026 I am Marsha Kwong, and it is a priority for me that I be able to track the state of the companies I invest in on an ongoing basis. Too much can happen in the span of six months, and this is

something that is too risky when it comes to my finances. Please do not consider this.

Regards,
Marsha Kwong

Marsha Swartz — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Marsha Swartz Affiliation: Jun. 08, 2026 Things need to be transparent. Since Trump I feel everything is being hidden. I'm a retired nurse who worked hard for my savings.

Sent from my iPad

Martin Reynolds — Jun 8, 2026
Subject: S7-2026-15 Comment From: Martin Reynolds Affiliation: Jun. 08, 2026 No, stop this bill. There is no need to cut quqrterly reporting.

Marty Hansen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marty Hansen Affiliation: Jun. 08, 2026 This makes no good sense at a ll. Please dk not let this be inacted Marty Hansen

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Marty Theresa Kleinbeiner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marty Theresa Kleinbeiner Affiliation: Jun. 08, 2026 Transparency builds trust! No hiding!!

Marty Williams — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marty Williams Affiliation: Jun. 08, 2026 This is a big NO. Bad for all investors and bad for the public in general.

M. Williams

Sent from my iPad

Mary Clabo — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Clabo Affiliation: Jun. 08, 2026 Stand up to the rich and for the American people!!

Mary Coelho — Jun 8, 2026

Subject: S7-2026-15 Comment From: Mary Coelho Affiliation: Jun. 08, 2026 Stop changing laws/ rules to help the rich take more from the regular people!

Sent from my iPhone

Mary Kaufman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Kaufman Affiliation: Jun. 08, 2026 It is literally your job to protect investors. The decision to make reports semi -annual is NOT in the best interest of everyday investors, and likely will create a negative financial impact
on them. Do your job, and keep the reports quarterly!

Mary Kaufman

Yahoo Mail: Search, Organize, Conquer

Mary Robinson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Robinson Affiliation: Jun. 08, 2026 "It isn't just American history. Look across the world today. The markets that demand quarterly numbers command the richest valuations. The markets that settle for twice a year sit at a discount, right alongside where America sat during its own semi-annual era.

This statement tells me that a low average investor has a more fair opportunity as high stake investors.

Mary Rogers — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Rogers Affiliation: Jun. 08, 2026 I'm Mary, 63 and retired. I want money I have invested over my working career to have the best opportunity to grow and supplement my lifestyle in my last years.

Mary Schmidt — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Schmidt Affiliation: Jun. 08, 2026 Mary Schmidt I'm retired. I disagree with this . There should be transparency. If they have nothing to hide . They should be open . There would be more trust .

Mary Striebich Brown — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mary Striebich Brown Affiliation: Jun. 08, 2026 As a retiree in this volatile economy, I need to keep abreast on my portfolio investments and stay informed with quarterly reports. Keep them coming.

Yahoo Mail: Search, Organize, Conquer

Mary Turner — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Mary Turner Affiliation: Jun. 08, 2026 Do NOT switch to quarterly reports. It's 2026, we have the technology to gather and report information quarterly with ease. Investors deserve more information, not less.

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mary willis — Jun 8, 2026
Subject: S7-2026-15 Comment From: mary willis Affiliation: Jun. 08, 2026 MC Willis - MRI Technologist. I've been investing my hard earned wages into an investing system that I believed would support me through my retirement without being a burden to my country or community. Quarterly reports reinforces my relationship with my investments and doubles as warning signs in a way a 6 mth report cannot. Everything is moving so fast and I feel the need to stay ontop of my financial decisions now more than ever. A quarterly review provides that security - I support maintaining the status quo.

Marylee Yaeger-Pierson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Marylee Yaeger-Pierson Affiliation: Jun. 08, 2026 This plan leaves those trying to responsibly save for retirement in the dark. Pensions gone. Social Security is at risk. This leaves many ay risk to make poor planning decisions. MaryLee Yaeger-Pierson nurse case manager

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mastellone — Jun 8, 2026
Subject: Retain quarterly reports From: mastellone Affiliation: Jun. 08, 2026 Being 85 years of age I have watched as Washington—both Partys—have permitted corporate America take greater and greater control of the federal government, graphically putting profits well before the people and the nation. You can draw a line in the sand and say “No more”. End the takeover now. Hold the line on retaining quarterly reports.

Max Mastellone

Get BlueMail for Mobile

Matt — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Matt Affiliation: Jun. 08, 2026 I’m Matt. I work as an electrical engineer from Michigan, pretty early into my career. I rely on appropriate transparency from companies in order to ensure my retirement money is invested safely and where I want it. Too many companies already get away with pumping their valuations on hype with no real substance. Giving them more leeway to avoid public scrutiny over their financials is just going to make it easier for large companies to take advantage of us to leverage their stock prices for the wealthy, while we all lose out

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Matthew Heimberg — Jun 8, 2026
Subject: S7-2026-15 Comment From: Matthew Heimberg Affiliation: Jun. 08, 2026 I do not think it's a good idea to make these changes to the existing law. It seems like it would help fraud and scam artists to hide information. Please keep the reporting frequency as it
is.

Sent from AT&T Yahoo Mail on Android

Matthew Heimberg — Jun 8, 2026
Subject: S7-2026-15 Comment From: Matthew Heimberg Affiliation: Jun. 08, 2026 I do not think it's a good idea to make these changes to the existing law. It seems like it would help fraud and scam artists to hide information. Please keep this reporting at its current frequency.

Maureen Drdak — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maureen Drdak Affiliation: Jun. 08, 2026 I have been involved in the stock market throughout the my last 50 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Maureen Drdak
Visual Artist/ Product Designer

Maureen Pescaia — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Maureen Pescaia Affiliation: Jun. 08, 2026 No! Stop penalizing the middle & working classes! 😡 We see what you're trying to do to us.
Maureen Pescaia

Get Outlook for iOS

Maureen Sabo — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maureen Sabo Affiliation: Jun. 08, 2026 Horrible idea for the consumers confidence! Please reconsider this rule before people lose confidence in USA companies and pull their investments

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Maureen Thomas — Jun 8, 2026
Subject: S7-2026-15 Comment From: Maureen Thomas Affiliation: Jun. 08, 2026 My portfolio is mostly individual stocks. Quarterly reporting is essential for the non insider owners of companies.

They have an absolute right to this information. I served an inside and outside corporate counsel for several public companies. Good companies that are well run have no problem providing quarterly information to their shareholders. All this does is help the bad ones hide information to benefit the executives at the expense of their shareholders. I'm sick of Trump's administration changing laws to benefit his fat cat friends. This will be immediately undone when the Democrats take over and will just cost companies more when they have to go back to quarterly report. Stop with your st***d ideas.

Sent from my iPhone

Mavis Rhoades — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mavis Rhoades Affiliation: Jun. 08, 2026 Transparency is crucial. Our lives depend on up to date information, and the health of the economy. What is the reason to change quarterly reporting? Just another way corporations will cheat their way out paying their fair share in taxes, wages etc. It leaves the common person at a constant disadvantage, with every decision benefiting corporations and mega wealthy.

I'm a 65. Everyday is a struggle to stay positive and believe (which I don't) that we live in a country that cares about its citizens, the PEOPLE. Real PEOPLE. Who are being crushed by a corrupt and greedy government who've turned its back on us but gives every advantage to corporations and the wealthy. It has not only turned its back, it's breaking us.
Our government is keeping everyone uninformed, fearful, and has become a criminal enterprise, and this is just another way cheat and reap all the benefits of our labor and leave us slaves.

I'm ashamed of our government and its embrace and encouragement of corruption.

We need transparency to survive.

Do not change the SEC quarterly reporting!

Mavis Rhoades

Mavis
Sent from my iPhone

MCDP Maury County Democratic Party — Jun 8, 2026
Subject: Comment on S7-2026-15 From: MCDP Maury County Democratic Party Affiliation: Jun. 08, 2026 Dear Commissioners,

I have a Fidelity 403b account through my employer, Vanderbilt Health. It is invested in several stock funds.

I believe it is bad for all investors to have less transparency for corporations. Even for passive investors such as myself, less accurate data harms us because it harms the market overall, by reducing the amount of information available to the public (which paradoxically increases the value of insider information, thus incentivizing insider trading).

Please do not change reporting rules.

Thank you,

James Dallas

Megan Gibbard — Jun 8, 2026
Subject: S7-2026-15 Comment From: Megan Gibbard Affiliation: Jun. 08, 2026 Megan Gibbard, RT(R). We need accountability. The people cannot afford to be robbed by corporations anymore.

Megan Hall — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Megan Hall Affiliation: Jun. 08, 2026 What are you trying to hide? We know you're all corrupt.

Sent from my iPhone

Melanie Wagner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Melanie Wagner Affiliation: Jun. 08, 2026 Proposal S7-2026-15 will ultimately only benefit "insiders". This proposal will prove devastating for individual investors. The SEC has a three-part mission: to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. This proposal goes completely AGAINST the first two mission statements. The fact this was even proposed to begin with should be investigated. If this proposal is passed, the SEC should expect large costs due to inevitable court challenges. It's plainly obvious who will benefit from this proposal and it's not individual investors.

Melanie Wagner
President

Melissa Davidson — Jun 8, 2026
Subject: File No. S7-2026-15 From: Melissa Davidson Quarterly reporting is essential to financial decision making, and therefore the financial health of my family, and everyone's.

Melissa Robins — Jun 8, 2026
Subject: S7-2026-15 Comment From: Melissa Robins Affiliation: Jun. 08, 2026 Please decide to protect my investment that I depend on. Choose what is best to protect rather than choose risk.
Thank you,
Melissa Robins

Memorandum from the Division of Corporation Finance and Office of the Chief Accountant regarding a June 8, 2026 meeting with Representatives of the Institute of Management Accountants Financial Reporting Committee — Jun 8, 2026
MEMORANDUM

To: File No. S7-2026-15
From: Division of Corporation Finance and Office of the Chief Accountant
Re: Meeting with Institute of Management Accountants Financial Reporting Committee
Date: June 8, 2026
On June 8, 2026, staff from the Division of Corporation Finance (Heather Rosenberger and Melissa Raminpour) and Office of the Chief Accountant (Taylor Pross, Gaurav Hiranandani and Virgina Fritz) met with representatives of the Institute of Management Accountants Financial Reporting Committee (Brian Stevens, Christin Calaway, Danielle Fontaine, Mark LaMonte, Michele Clarkson, Rita Dhir, Brad Smith, Aleks Zabreyko, Alison Spivey, Carla Nunes, Eric West, Marc Siegel, Alex Eng, Kristin Bauer, Brandon Coleman, Kirk Silva, John Stewert, Jeff Ellis, and Angela Fergason) to discuss, among other things, the proposed rulemaking Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15).

Merlene Smith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Merlene Smith Affiliation: Jun. 08, 2026 KEEP IT QUARTERLY!!

Sent from my iPhone

Merlene Smith — Jun 8, 2026
Subject: KEEP IT QUARTERLY! From: Merlene Smith Affiliation: Jun. 08, 2026 Sent from my iPhone

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Merry Cameron — Jun 8, 2026
Subject: S7-2026-15 Comment From: Merry Cameron Affiliation: Jun. 08, 2026 Please do not change the quarterly reporting. This information is essential for individual investors who depend on truthful news to invest

Sent from my iPhone

Michael — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Affiliation: Jun. 08, 2026 Quarterly reports are important!

Michael Broderick, Retired citizen — Jun 8, 2026
Subject: File No. S7-2026-15 From: Michael Broderick The current rules on disclosure have been in place for many years and are not oppressive. Relaxing them harms the public. Relaxing them harms companies that seek to do the full and honest disclosure that they are supposed to do. The only beneficiaries of relaxing requirements as proposed in this change are companies that wish to hide or an obfuscate negative information that is critical for investors to know. It is shameful and to the agency's discredit that this rulemaking has reached this point. It should be withdrawn and no part of

it reintroduced.

Michael Carey — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Carey Affiliation: Jun. 08, 2026 Do not change the reporting procedures.

Get Outlook for iOS

Michael DiMartino — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael DiMartino Affiliation: Jun. 08, 2026 Why fix something not broken? I am against this action. Transparency has been our sucess. Why mess with it?

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michael donahoo — Jun 8, 2026
Subject: S7-2026-15 Comment From: michael donahoo Affiliation: Jun. 08, 2026 Many retail investors deal with tight finacials which require more information updates in shorter times. This is clearly a way to advantage the big boys. And we have enough of that.

M Donahoo
Filmmaker

Michael Fleming — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Fleming Affiliation: Jun. 08, 2026 NO, no and no😡

Michael Frith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Frith Affiliation: Jun. 08, 2026 Hello

My investments plus my social security — I hope —
will keep my wife and I afloat.
Losing control of the big variable (shares) by having to wait six months to see if a covered-up event is going to have a impact on my holdings, would put me in a precarious position.
If this change is enacted I will have to join the stampede to get out of the market and find less unpredictable investments.

Michael Frith, retiree

Sent from my iPad

Michael Garrett — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Garrett Affiliation: Jun. 08, 2026 This is absolutely ridicules. As a product manager I have worked for many startup software companies. You need to protect both employees and investors. This is absolutely insane. This will benefit the wealthy minority and hurt the majority of the public.

Michael Garrett — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Garrett Affiliation: Jun. 08, 2026 This is absolutely ridiculous. As a product manager I have worked for many startup software companies. You need to protect both employees and investors. This is absolutely insane. This will benefit the wealthy minority and hurt the majority of the public.

Michael Gonos — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Gonos Affiliation: Jun. 08, 2026 There is no reason for this change. It can only benefit the crooked. It will not only encourage bad actors, but damage our economy as whole because of declining confidence in business institutions. Stop!

Michael Gonos
Seattle, WA

Michael Hall — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael Hall Affiliation: Jun. 08, 2026 Please leave the reporting requirements as they are, on a quarterly basis. Less accountability is not a good thing for the public and there is evidence for that.

Michael Hall
Bookkeeper

Yahoo Mail: Search, Organize, Conquer

Michael Halloran — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael Halloran Affiliation: Jun. 08, 2026 Don't do it!!!

Mike Halloran

Michael Hassall — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael Hassall Affiliation: Jun. 08, 2026 Michael Hassall, retired, Gainesville, Fl.

Changing the reporting requirements for publicly traded corporations will deprive me of the ability to properly evaluate my portfolio. It will result in increased financial risk and the anxiety that comes with it.

It is a foolish idea.

Michael Huber — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Huber Affiliation: Jun. 08, 2026 To Whom it May Concern at the SEC, I'm a retired Ohio & US citizen depending on my meager savings , pension and SSI. THIS PROPOSED RULE CHANGE from Quarterly to biannual is a disaster in the making for the American Public the Common Citizens. Thank You, for your consideration of this matter, Michael P Huber

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Michael Kissi — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael Kissi Affiliation: Jun. 08, 2026 Michael Kissi, software engineer. Public companies already make it difficult to decipher their health through opaque accounting methods. Allowing them to only share information twice a year would mean even more ways for companies to hide their health. This would make it harder for investors to make informed decisions on where to invest their money. It is an extremely bad idea with no benefits to the investor.

Michael Mills — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Mills Affiliation: Jun. 08, 2026 This " cloking opportunity" must not be allowed - history reminds us that too much darkness allows wrong-doing and, yes, possible criminality.
"Trust, but Verify" is still good advice.

Michael Milne — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Milne Affiliation: Jun. 08, 2026 As retired healthcare workers, my wife and I rely on trusted and timely information to manage our pension choices and make prudent decisions. Quarterly reporting is the gold standard. Delayed information results in worse outcomes, in any setting.

Michael O'Brien — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michael O'Brien Affiliation: Jun. 08, 2026 The more transparency the better. We need more information, not less. But, of course, less transparency allows for mor corruption, and more insider trading from a kleptocratic administration and its friends.

Mike O'Brien
Citrus Heights CA
retired and invested in mutual funds for that retirement

Sent from my iPad

Michael Sparks — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Sparks Affiliation: Jun. 08, 2026 Keep the accountability! Don’t change the rules!

Sent from my iPhone

Michael Spencer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Spencer Affiliation: Jun. 08, 2026 More nefarious maneuvers, by a regulatory body that supposedly protects investors, to allow companies to hide malfeasance.
If they have nothing to hide...

Regards
Michael Spencer

Michael Wilson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michael Wilson Affiliation: Jun. 08, 2026 Remember Enron? WorldCom? Madoff? The run-up to 2008?

Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? Semi-annual SEC disclosure harms everyone, except for those trying to get away with fraud. Quarterly reports are highly informative, especially for small investors who care about what companies of all sizes do with their money. Without them investors of all sizes fly blind, and allow the grifters, fraudsters, and con artists that try and manipulate the system room to get away with bilking us.

Michael Wilson, Private Investor, former Day Trader

Michele Frank — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michele Frank Affiliation: Jun. 08, 2026 Soon to be retired psychologist, NYC, why this matters. If SEC’s motive is to use silence as a form of economic and political control, you are right in step with the tech giants.

What else will you employ thereafter? End FDIC as we know it? It’s rampant greed, disturbingly familiar to all. 1928 could be around the corner, but not for Thee. Exploit America for gain, karma could follow you, too.

Sent from my iPad

Michele Mercer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michele Mercer Affiliation: Jun. 08, 2026 I have been actively involved in the stock market for more than 30 years. I very much appreciate and value the quarterly reports of the companies that comprise my retirement stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Michelle H Boyd, Division Accounting Manager Fortune 250 company — Jun 8, 2026
Subject: File No. S7-2026-15 From: Michelle H Boyd Keep the reporting quarterly. It’s been a while since we have had an Enron level financial mid-statement Don’t create an opportunity especially when the economy is bad and the temptation is huge.

Michelle Merritt — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Michelle Merritt Affiliation: Jun. 08, 2026 We the people, at least the intelligent people, do NOT want to go backwards in our country. Stop protecting the main p3d***le and traitor in the WH! We need to have fair and honest reporting in investments and in the news.

Michelle “Dovefree” Gumm — Jun 8, 2026
Subject: S7-2026-15 Comment From: Michelle “Dovefree” Gumm Affiliation: Jun. 08, 2026 Quarterly reports as currently required should remain the law.

Sent from my iPhone

Mick J Johnson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mick J Johnson Affiliation: Jun. 08, 2026 Hi there my name is Mick Michael Johnson, semi retired. I tried to invest in SpaceX thru Nasdac Private Investing (Second Market) and was told I was not approved as a accredited investor. I have a net value over $1,000,000 . I asked them thru text how they determine acredibility if it was thu 506(b) or 506(c) and they haven't responded in three days. They inform customers that they always respond within 2 days I meet 506(c) criteria. I'm not sure what I can do next to get approved barring giving them my personal/ finance info which I'd rather not can you help please and thank you for your time...
Mick J.

Mick J

Micki Skrip — Jun 8, 2026
Subject: S7-2026-15 Comment From: Micki Skrip Affiliation: Jun. 08, 2026 Michelle Skrip, small biz owner, qualified retirement plans. There is more reason than ever to fight corruption, & reducing transparency is criminal. People are hurting, & have been for decades. I see over & over people work their entire lives for minimal pay, are forced to withdraw from their 401k plans to live, & end up retiring in their 80s with $1,500 to their name (before processing fees). That's cruelty against humans for corporate gain. Why despise hardworking people to build wealth for obscenely rich billionaire narcissists? Will you have some sort of breathing & water machines when it all collapses, because those billionaire "job creators" aren't inviting you into their bunkers or phallic rockets. Do what's right for humanity, we need you.

Mike Burrowes — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mike Burrowes Affiliation: Jun. 08, 2026 What in the he** are you guys trying to cover up. Let the Quarterly reporting remain as is.

Sent from my iPad

Mike DeLong — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mike DeLong Affiliation: Jun. 8, 2026 Michael DeLong Manufacturing Manager
My 401k and investments are already too much at the mercy of people whom I have to put my trust in to make sure I can retire. To make the reporting structure of the companies my retirement is invested in have less transparency is not good for me or anyone else working to provide goods and services to the American people. Keep the quarterly reporting for the betterment of the rest of us, not for the benefit of those who are already well off enough to not be hurt by the change.

Mike Mashman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Mike Mashman Affiliation: Jun. 08, 2026 Mike Mashman IT Professional - quarterly earnings will deter fraud, and will encourage more accountability with public companies. The financial landscape changes rapidly, and sometimes environment, international pressure, and current administration will determine market swings.

Mike Russo — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mike Russo Affiliation: Jun. 08, 2026 Quarterly reporting is the appropriate time frame for accountability. Resist the change.

Sent from my iPhone

Mike Sheridan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mike Sheridan Affiliation: Jun. 08, 2026 The proposed reporting change is anti-investor, anti-consumer, and quite plainly anti-American. Stop it!

Mike Sheridan
Manitowoc,WI

Mike Wood — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mike Wood Affiliation: Jun. 08, 2026 Not a good idea to illuminate potential scrutiny.

Sent from my iPhone

Miles Hawthorne — Jun 8, 2026
Subject: S7-2026-15 Comment From: Miles Hawthorne Affiliation: Jun. 08, 2026 A six month reporting period doesn't provide investors enough oversight of the company and doesn't give potential investors enough information to perform due diligence research before investing. There is no legitimate reason to deviate from what has been the standard for business accounting for decades, only illegitimate reasons.

Mindy Birdwell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mindy Birdwell Affiliation: Jun. 08, 2026 This is a disgrace to the American people. These companies, corporations need more oversight not less. Why would you even consider changing the rules during such a disturbing time?

Sent from my iPhone

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mindy pickard — Jun 8, 2026
Subject: S7-2026-15 Comment From: mindy pickard Affiliation: Jun. 08, 2026 I am an acupuncturist and I believe in full disclosure. Quarterly reporting keeps companies more honest, making it more fair for us little guys.

Mindy Pickard, MS, LAc, Principal
Pronouns: She/her/hers

Misti Fillingame — Jun 8, 2026
Subject: S7-2026-15 Comment From: Misti Fillingame Affiliation: Jun. 08, 2026 Your whole purpose is visibility and accountability. You work for the taxpayer. Leave the quarterly reports intact.

Mollie Testani — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mollie Testani Affiliation: Jun. 08, 2026 My name is Mollie and I am a retired para-educator. Quarterly reports matter in the decisions I make to safeguard my money. Those with insider info would have an unjust advantage and companies could hide info. Quarterly reports should not be eliminated.

Get Outlook for Android

Monica Dechering — Jun 8, 2026
Subject: S7-2026-15 Comment From: Monica Dechering Affiliation: Jun. 08, 2026 Hi, my name is Monica Dechering, a retiree with a 401 k plan and other investments. I think biannual reporting is a bad idea because I need the quarterly information to make good investment decisions. Twice a year reporting gives insiders unfair advantages. This biannual reprting that is being touted as the new normal inother places in the wirld, is being walked back in the places it was tried. Please do not adopt this as the new standard.
Thank you,
Monica Dechering

Mutatis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Mutatis Affiliation: Jun. 08, 2026 I am writing to express strong opposition to any rulemaking that would reduce the frequency of mandatory periodic reporting for U.S. public companies. Quarterly reporting is a foundational element of U.S. capital-market integrity, and weakening it would materially harm investors, impair price discovery, and increase the information advantage of insiders over the public.

1. Quarterly reporting is essential for market efficiency and investor protection
Academic research — including surveys of leading economists from the University of Chicago Booth IGM Panel — consistently finds that less frequent disclosure widens information gaps between management and outside investors. Several panelists noted that eliminating quarterly reports would increase the ability of insiders to trade on non-public information and reduce the ability of markets to discipline poor performance.

Quarterly reporting is not a bureaucratic burden; it is a core safeguard that ensures investors receive timely, certified financial information.

2. Annual and bi-annual reporting is far too infrequent for modern capital markets

Markets today operate on real-time information. Moving to annual or bi-annual reporting would create long periods during which investors have no verified financial data. As Nobel laureate Bengt Holmström noted in the IGM survey, “one year is far too infrequent for well-functioning markets.” This view reflects a broad consensus among economists that transparency must match the speed and complexity of today’s markets.

3. Reducing reporting frequency increases the risk of mispricing, volatility, and fraud

Quarterly reporting provides regular checkpoints that limit the accumulation of undisclosed risks. Without these checkpoints:

Management could delay revealing operational or financial deterioration.

Investors would face greater uncertainty, leading to higher volatility and wider bid-ask spreads.

The probability of fraud or earnings manipulation increases when oversight intervals lengthen.

The SEC's mandate is to protect investors and maintain fair, orderly, and efficient markets. Reducing reporting frequency would undermine all three objectives.

4. Claims that quarterly reporting causes "short-termism" are not supported by evidence

Empirical studies show that short-termism is driven primarily by compensation design and market incentives, not by the existence of quarterly reports. Moreover, quarterly reporting reduces short-termism by forcing management to confront operational realities regularly rather than allowing problems to compound over a full year.

If the Commission wishes to address short-term pressures, targeted reforms to executive compensation or guidance practices would be far more effective than reducing transparency.

5. The U.S. should not weaken its disclosure regime relative to global competitors

The strength of U.S. capital markets rests on transparency and investor confidence. Reducing reporting frequency would move the U.S. in the opposite direction of global best practices and could erode the competitive advantage that has historically attracted capital to American markets.

Conclusion
Quarterly reporting is a critical pillar of market integrity. Reducing the frequency of required disclosures would harm investors, impair price discovery, and increase systemic risk. I urge the Commission to maintain — and where appropriate, strengthen — quarterly reporting obligations rather than weaken them.

Thank you for considering this comment.

Sincerely,
Miguel A. Schmidt
CAO

Nadin Merali — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nadin Merali Affiliation: Jun. 08, 2026 We need to keep companies reporting quarterly. If you want to reduce this, it should be for smaller companies not large corps that can easily do this and we cannot afford for them not to.

Thanks,

Nadin

NanaNan — Jun 8, 2026
Subject: S7-2026-15 Comment From: NanaNan Affiliation: Jun. 08, 2026 As a retired person with

investments that I depend on to survive financially, I think that quarterly reports reasonable and necessary for investors. If I was using someone else's money I would expect to report to them at least quarterly. There is too much that can change in six months to not receive quarterly reports.

Nancy Pierce

Nancy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 08, 2026 Do not make it easier for big companies to make us pay more and for them to be manipulating the stock market.

Yahoo Mail: Search, Organize, Conquer

Nancy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Affiliation: Jun. 08, 2026 Do not make it easier for big companies to make us pay more and for them to be manipulating the stock market.

Yahoo Mail: Search, Organize, Conquer

Nancy Agen — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nancy Agen Affiliation: Jun. 08, 2026 Nancy Agen, retired, Utica NY. I am concerned because transparency should not be reduced. Six months reports were already tried and they were unsatisfactory. It is already proven that my savings will do better if the reports are produced every three months.

Nancy Bartley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Bartley Affiliation: Jun. 08, 2026 My name is Nancy Bartley, owner of a small landscape design/build business. I am 76 years old and still working.

I have a retirement account, and I make decisions about that account based on the quarterly information I receive. The amount companies would save by reporting less often is not worth the impact on me and my investments.

Corporate insiders already have the advantage- you don’t have to look far to see how some information reaches insiders, politicians, and the like before the rest of us know about it, usually too late to take advantage. Why give them the opportunity for even more insider information? Not fair, not equal opportunity, just say no.

Thank you for your consideration of my comments.

Sincerely,
Nancy Bartley

Nancy Bustle — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nancy Bustle Affiliation: Jun. 08, 2026 My husband and I are retired, depend on our investments and couldn't survive a 46% drop because reporting has been changed. Keep the reporting to quarterly ~ we depend on it to stay independent and not a burden to our adult children. You too would be affected. Nancy & Chip Bustle, Gainesville, Georgia

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Nancy Michon — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nancy Michon Affiliation: Jun. 08, 2026 The markets need more transparency, not less. Historically, we've seen this movie before. Markets, and everyone's prosperity, went downhill when this was tried in the later 1950s to 1970. I know I'm among millions of Americans who don't want to lose any of what we've worked so hard to save toward a more secure future for ourselves and our families. Keep requiring reporting on the current quarterly schedule.

Nancy Michon
nmmichon@gmail.com

Nancy ML — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy ML Affiliation: Jun. 08, 2026 Namcy Larson. I am retired and need to have my investments managed. Letting them set for 6 months does not benefit any investor.

Nancy
Nancy Musser Larson

Nancy Myster — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Myster Affiliation: Jun. 08, 2026 I am a teacher who works hard to invest her money. I invest in part because I trust the market and the rules that are placed to protect investors. Public companies have a duty to be transparent and share information with their investors. They need to report every quarter! Please help protect the hard-earned investments and retirements of Americans.

Thank you,
Nancy Myster

Sent from my iPhone

Nancy Schwartz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Schwartz Affiliation: Jun. 08, 2026 Nancy Schwartz. Medicare broker.

I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Nancy Southerland — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nancy Southerland Affiliation: Jun. 08, 2026 We do not want this! Stick to quarterly reporting! Stop protecting the big corporations.

Sent from my iPhone

Nancy Thompson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nancy Thompson Affiliation: Jun. 08, 2026 Why would you go backward to something that failed from 1955-1970? How would we trust a company or the government if we are only getting data every six months! There has already been cuts to the government reporting agencies. Accountability and trust are what we, the people, want to have to move our country forward not backwards. Checks and balances keep companies and people ACCOUNTABLE which at this point seems to be on a downward trend. As a retired individual and stock holder this would be devastating to my portfolio with my years of hard work and paying my share of taxes!

Sent from my iPad

Nancy Wavra — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nancy Wavra Affiliation: Jun. 08, 2026 Nancy Wavra, retired. I live in s.w. Washington and worked hard for my money, I prefer to keep it as you do yours.

Naomi Tsujimura — Jun 8, 2026
Subject: S7-2026-15 Comment From: Naomi Tsujimura Affiliation: Jun. 08, 2026 My name is Naomi Tsujimura and I am a registered nurse and I currently work as a medical care analyst for an insurance company. I have been a faithful contributor to my 401K for over 30 years. My husband and I feel we are very representative of the average everyday investor who is taking it upon ourselves to invest in our retirement and future as we age. The proposal to have us "fly blind," for six months without financial accountability from public companies is nothing short of ridiculous. We are asked to entrust our hard-earned money in the market but then the market can basically do what they want unchecked (and yes that means fraud) for months and are not held responsible. The financial industry has, by their own actions, eroded much public trust over the years. This will continue to destroy any trust and make people more suspicious of investing and perhaps rely on less valid forms of investment. Changing to reporting requirements is a bad idea for the investing public. It is nothing short of self-serving, absolutely suspicious, and smells of financial exploitation of the average investor, like me. The SEC must do better and must represent the American people, not just big institutions. Thank you Naomi Tsujimura

Naomi Tsujimura , BSN, RN SENIOR MEDICAL CARE ANALYST CURI INSURANCE |
m: 919-609-6627 |
f: 919-878-7592 |
w: curi.com/insurance
Report an incident or claim. Submit report. Demystify the litigation process with education and resources. Learn more. The information in this electronic mail may contain confidential, sensitive and/or protected health information intended only for the addressee(s). Any other person, including anyone who believes he/she might have received it due to an addressing error, is requested to notify this sender immediately by return e-mail, and shall delete it without further reading and retention. The information shall not be forwarded or shared unless in compliance with Curi policies on confidentiality, and/or the written permission of this sender.

Nas Mazuji — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nas Mazuji Affiliation: Jun. 08, 2026 Do not keep investors in The dark! We already have a very uneven playing field.

Nasrin Mazuji, DDS

Sent from my iPhone

Nathan Putich — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nathan Putich Affiliation: Jun. 08, 2026 I want quarterly reporting for more transparency on my stock holdings.

Neil Stahl — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Neil Stahl Affiliation: Jun. 08, 2026 Why would you change what’s worked for decades? This idea is bad for the public you’re supposed to represent.

Nia Avalon — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nia Avalon Affiliation: Jun. 08, 2026 Nia Avalon, retired teacher. Republicans believe that a slide down to bi-annual reporting will allow the wealthy to control markets by less than legal means. Insider trading is still illegal, yet the wealthy and their puppets in Congress ignore the law and make private profit their goal. If we returned to bi-annual reporting, criminals in the Epstein Class have more opportunity to pillage our economy and lie about their earnings. The SEC MUST stand against these morally and ethically bankrupt people and hold them accountable, regardless of party affiliation! We are already headed for another great depression, dropping quarterly reporting will make that a reality. We are tetering on the brink. Don't allow the wealthy push us over the edge.

Nicholas Laiacona — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Nicholas Laiacona Affiliation: Jun. 08, 2026 To Whom It

May Concern:

Reject S7-2026015. Stop catering to the billionaires' dreams of no accountability. Keep the playing field level so investors can make informed decisions.

- Nick Laiacona
Rochester, NY

Nicholas Oldenburg — Jun 8, 2026
Subject: File No. S7-2026-15 From: N. Oldenburg My name is Nicholas Oldenburg and I work in IT. The only thing this benefits is corruption. For you to allow this would be telling people that you no longer serve them but serve your corporate masters and corruption and greed

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Nickie Perry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nickie Perry Affiliation: Jun. 08, 2026 The 10-Q is the only regular check investors have on public companies. Please do not eliminate it.

William Perry.
Sent from my iPhone

Nickie Perry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nickie Perry Affiliation: Jun. 08, 2026 Keep Qtrly reporting requirements!

Sent from my iPhone

Nicolas Morgan, President, Investor Choice Advocates Network — Jun 8, 2026
INVESTOR CHOICE ADVOCATES NETWORK
453 S. Spring Street, Suite 400 • Los Angeles, CA 90013 • www.icanlaw.org
June 8, 2026
Vanessa Countryman
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549
Via email: rule-comments@sec.gov
Re: Comment Letter in Support of Proposed Amendments to Allow Optional Semiannual Reporting
Release Nos. 33-11414; 34-105368; IC-36140 (May 5, 2026)
File No. S7-2026-15
Dear Commissioners and Staff:
The Investor Choice Advocates Network (“ICAN”) appreciates the opportunity to comment on the Securities and Exchange Commission’s proposed rule to allow public companies

to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q ("Proposed Rule").1 ICAN is a nonprofit public interest law firm and advocacy organization dedicated to expanding access to capital markets and protecting the fundamental right of investors to make their own informed financial decisions.

ICAN supports the Proposed Rule and its expansion of investor choice. The ability of investors to freely choose where to invest their capital is a cornerstone of efficient markets, and the Proposed Rule advances that principle by giving investors and companies alike the ability to choose a reporting cadence that best reflects their needs. Critics argue that less frequent mandatory reporting harms retail investors by reducing available information. As discussed below, this concern, while sincere, gives investors too little credit and the government too much, for we share the critics' commitment to keeping retail investors informed and simply trust that investors, given the choice, will demand the information they need. The market, not regulators, is best positioned to determine the optimal level of reporting frequency.

1. The Proposed Rule Expands Investor Choice Without Reducing Anyone's Options

A threshold point frequently overlooked by critics is that the Proposed Rule takes nothing away from any investor. Any company that wishes to continue filing quarterly reports on Form 10-Q may continue to do so. Any investor who values frequent disclosure may simply choose to

1Proposed Rule: Semiannual Reporting, Release Nos. 33-11414; 34-105368; IC-36140, at 2 (May 5, 2026), available at https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf.

invest in quarterly-filing companies. The Proposed Rule is strictly additive: it creates a new option for companies and investors, not a mandate.

This is the essence of investor choice. Markets function best when participants can sort themselves by preference. Not every investor wants the same thing: some want quarterly checkpoints, while others prefer companies freed from the pressure of quarterly targets. The Proposed Rule enables both groups to act on their preferences simultaneously. Denying companies the option to report semiannually forecloses choices for investors who might prefer companies freed from the expense and short-termism that quarterly earnings guidance can produce.

Critics who favor mandatory quarterly reporting implicitly assume that market discipline is insufficient to protect investors who prefer more frequent disclosure. That assumption is unwarranted. A company that elects semiannual reporting over the objections of its shareholder base will face swift market consequences: reduced trading volume, diminished analyst coverage, and a higher cost of capital. Institutional and retail investors alike can, and will, express their preference through their investment decisions, avoiding semiannual filers in favor of companies that report quarterly.

A less liquid stock means fewer analysts, costlier fundraising, and a weaker position in capital transactions and hiring. The market creates these pressures on its own, without any regulatory mandate. As one prominent financial commentator noted shortly after the Proposed Rule was released, large established companies are unlikely to shift to semiannual reporting precisely because their investors expect quarterly updates and the companies understand the market cost of disappointing that expectation.2 The Commission need not mandate what the market will effectively require. ICAN's mission is to expand market access and protect investor autonomy. A rule that gives investors more choices is precisely the kind of market-expanding reform we support.

The mandatory quarterly reporting requirement also implicates a deeper structural concern. Congress designed the Exchange Act's periodic reporting framework as a disclosure regime — one intended to ensure that investors receive the information they need to make their own investment decisions, not to restrict which investment options are available to them in the first place. A merits-based regulator substitutes the government's judgment for the investor's by prohibiting access to investments the regulator deems insufficiently attractive; a disclosure-based regulator ensures that investors receive full and accurate information and then trusts them to decide. The existing

mandatory quarterly reporting rule, to the extent it bars investors from accessing public companies that would choose to report semiannually, functions as the former: it withholds market access not because any required disclosure has been omitted, but because a regulator has deemed quarterly reporting to be a precondition for participation. The Proposed Rule corrects this structural drift by returning the reporting-frequency decision to companies and investors, consistent with the

2Matt Levine, Sometimes Andrew Left Was Right, Bloomberg Opinion (May 18, 2026), available at https://www.bloomberg.com/opinion/newsletters/2026-05-18/sometimes-andrew-left-was-right.

Exchange Act's foundational commitment to informed investor choice over government-imposed merit judgments.3

2. The “Less Information” Criticism Does Not Withstand Scrutiny

The most common objection to the Proposed Rule is that quarterly reports provide investors with more information, and therefore their elimination would harm retail investors. This concern deserves a direct response.

First, switching to semiannual reporting does not give companies a pass on disclosing material news. Under Form 8-K, companies are already required to report significant developments promptly as they occur, such as earnings surprises, executive changes, mergers, regulatory actions, and dozens of other triggering events, and the Proposed Rule leaves those obligations entirely intact. Semiannual filers will continue to report material developments as they arise. The Proposed Rule reduces the frequency of scheduled interim reports; it does not create a disclosure blackout.

Second, the “more information is always better” argument confuses quantity with quality. As Harvard Law Professor Hal Scott, Director of the Committee on Capital Markets Regulation, has observed, the quarterly reporting regime is closely intertwined with the practice of issuing quarterly earnings guidance, a practice widely cited as a driver of “short-termism,” pushing management to optimize for meeting three-month earnings estimates rather than long-term value creation.4 Academic research reinforces this concern: empirical studies have documented that increased reporting frequency is associated with a meaningful decline in corporate investment and an increase in real earnings management—findings consistent with the short-termism hypothesis.5 A leading comment letter submitted to this proceeding by Professor Stephen Bainbridge of UCLA

3 See Ronald J. Colombo, Merit Regulation via the Suitability Rules, 12 J. Int'l Bus. & L. 1 (2013), available at https://scholarlycommons.law.hofstra.edu/jibl/vol12/iss1/2 (describing the distinction between disclosure-based and merits-based securities regulation and noting that Congress, in establishing
the federal securities regulatory framework, deliberately rejected merit regulation in favor of a disclosure-
based approach that leaves investment decisions to investors).

4See ThinkAdvisor, Harvard Law Prof on Ending Quarterly Reports, Mandatory Arb: SEC Roundup (Oct.
28, 2025), available at https://www.thinkadvisor.com/2025/10/28/harvard-law-prof-on-ending-quarterly-
reports-mandatory-arb-sec-roundup/ (quoting Harvard Law Professor Hal Scott, Director of the Committee on Capital Markets Regulation).

5See, e.g., Ernstberger, J., Link, B., Stich, M., & Vogler, O. (2017). The real effects of mandatory quarterly reporting. The Accounting Review, 92(5), 33–60, https://doi.org/10.2308/accr-51705 (finding
that EU firms mandated to switch from semiannual to quarterly reporting showed increased real earnings
management, consistent with higher short-termism); Kraft, A.G., Vashishtha, R., & Venkatachalam, M.
(2018). Frequent financial reporting and managerial myopia. The Accounting Review, 93(2), 249–

275,
https://doi.org/10.2308/accr-51838 (documenting a large, persistent decline in corporate investment following increased reporting frequency, consistent with managerial myopia); Gigler, F., Kanodia, C., Sapra, H., & Venugopalan, R. (2014). How frequent financial reporting can cause managerial short-termism: An analysis of the costs and benefits of increasing reporting frequency. Journal of Accounting
Research, 52(2), 357–387, https://doi.org/10.1111/1475-679X.12043 (developing a theoretical model showing that more frequent reporting can increase the probability of inducing managerial short-termism).

School of Law similarly concludes that mandatory quarterly reporting rests on weak theoretical foundations, because market forces, anti-fraud liability, and event-driven disclosure requirements can deliver adequate investor information without a rigid reporting mandate.6 Quarterly reports that principally confirm or miss guidance targets may generate less genuinely useful information for long-term investors than less frequent but more substantive disclosures focused on business strategy and multi-year performance.

Third, and most importantly, the international evidence refutes the prediction that eliminating mandatory quarterly reporting will leave investors in the dark. The United Kingdom repealed its quarterly reporting mandate in 2014. The European Union did the same in 2013, having introduced a quarterly requirement only in 2004.7 In both jurisdictions, many public companies continue to report quarterly on a voluntary basis, exactly what market forces would predict.8 Investors who want quarterly reports from UK and EU companies can get them, because companies understand that voluntarily providing information investors value serves their own interests. The same dynamic will operate in U.S. markets under the Proposed Rule.

3. Reducing Compliance Costs Strengthens U.S. Public Markets

Beyond investor choice, the Proposed Rule serves a compelling public-interest goal: reducing the regulatory burden that has contributed to the declining number of publicly traded companies in the United States and the lengthening of private holding periods. The Commission's own economic analysis estimates that filing three quarterly reports per year imposes approximately $330,0009 in annual direct compliance costs per issuer before accounting for the cost of the Form 10-K, costs the SEC expects will be meaningfully reduced under the Proposed Rule, with the savings reinvested in business operations, growth, and long-term strategy.10

For large, established companies, this cost is manageable. For newly public companies, smaller issuers, and companies in capital-intensive industries, it is a significant diversion of resources from research and development, hiring, and capital investment. The burden of quarterly

6See Bainbridge, S.M. (2026). Letter of comment re proposed amendments to Exchange Act Rules 13a-13
and 15d-13—optional semi-annual reporting in lieu of quarterly reports on Form 10-Q. UCLA School of
Law, Law-Econ Research Paper No. 26-04, available at https://ssrn.com/abstract=6750300 (arguing that
mandatory quarterly reporting rests on weak theoretical foundations because market forces, anti-fraud
rules, and event-based disclosures can often produce adequate information without a rigid mandate).

7Matthew Kaplan, Paul Rodel, and Steven Slutzky, The End of Quarterly Reporting in the United States?,
Harvard Law School Forum on Corporate Governance (Oct. 5, 2025), available at
https://corpgov.law.harvard.edu/2025/10/05/the-end-of-quarterly-reporting-in-the-united-states/.

8Id.; see also Bornemann, T., Moosmann, A.L., & Novotny-Farkas, Z. (2025). The consequences of abandoning the quarterly reporting mandate in the prime market segment. European Accounting

Review,
34(1), 89–122, https://doi.org/10.1080/09638180.2023.2239298 (finding that after Austria's Vienna Stock
Exchange deregulated quarterly reporting, most firms continued to report quarterly voluntarily, driven by
the information needs of their institutional investors and analyst communities).
9Proposed Rule, Release No. 33-11414, at 105.
10Hogan Lovells, SEC Proposes to Permit Semiannual Instead of Quarterly Reporting, SEC Update (May
26, 2026).

compliance is frequently cited as a factor in the decision of growth-stage companies to remain private longer, a concern the Proposed Rule directly addresses, as reduced compliance costs are expected to encourage more private companies to enter and remain in the public markets.11 The Proposed Rule addresses this dynamic directly, making U.S. public markets more accessible and competitive.

New companies often have little of substance to report on a quarterly basis beyond continued investment of capital in early-stage development activities.12 Requiring these companies to produce costly quarterly reports primarily to confirm that their business plan has not materially changed is an inefficient use of both company resources and Commission staff time. The Proposed Rule appropriately gives these companies the option to report semiannually, preserving capital for productive use while maintaining annual and event-driven disclosures.

The Proposed Rule also complements the Commission's concurrent registered offering reform proposal (Release No. 33-11418), which would dramatically expand Form S-3 eligibility to early-stage issuers regardless of public float or exchange-listing status—precisely the companies that benefit most from semiannual reporting.13 For these companies, investor valuations are driven primarily by milestone achievement, not incremental revenues or earnings, and those milestones are already captured in Form 8-K filings. Quarterly profit and loss reports and balance sheet changes provide little additional analytical value, and while cash flow remains a legitimate concern, semiannual disclosure supplemented by event-driven Form 8-K reporting adequately addresses it. Together, semiannual reporting and expanded Form S-3 access create a coherent, lower-friction pathway for early-stage issuers to raise capital while maintaining disclosure standards appropriate to their lifecycle.

Critics may counter that pairing expanded capital-raising access with reduced reporting frequency creates an information gap precisely when investors are most vulnerable, particularly for early-stage companies spending large amounts of cash between semiannual filings. Existing law already addresses this concern: material impairments (Item 2.06), covenant defaults and debt acceleration (Item 2.04), and the creation of material financial obligations (Item 2.03) all trigger Form 8-K disclosure within four business days.14 Moreover, each Form S-3 shelf offering incorporates the company's most recent Exchange Act filings by reference, supplementing rather

11David Hooper and Mikaela Heck, SEC Proposes Semiannual Reporting: Is It Right for Your Company?,
Barnes & Thornburg LLP (May 22, 2026), available at https://btlaw.com/en/insights/alerts/2026/sec-proposes-semiannual-reporting.
12See Baker McKenzie, United States: SEC Proposes Optional Semiannual Reporting, Insight (May 2026), available at https://www.bakermckenzie.com/en/insight/publications/2026/05/united-states-sec-
proposes-optional-semiannual-reporting; see also Jackson Walker LLP, Goodbye 10-Q? SEC Proposes
Semiannual Reporting Option for Public Companies with New Form 10-S (May 20, 2026), available at

https://www.jw.com/news/insights-sec-semiannual-reporting-change/.
13Press Release, U.S. Securities and Exchange Commission, Registered Offering Reform, Release Nos.
33-11418; 34-105513; IC-36160, File No. S7-2026-17 (May 19, 2026), available at
https://www.sec.gov/rules-regulations/2026/05/s7-2026-17.
14Cooley LLP, Triggering Events for Form 8-K (rev. Dec. 2023), available at
https://www.cooley.com/resource/triggering-events-for-form-8-k.

than undermining the semiannual disclosure calendar.15 The federal securities laws provide a further layer of protection that quarterly reporting cannot replicate.16 Investors who acquire securities in a registered offering have private rights of action under Securities Act Sections 11 and 12(a)(2) for material misstatements or omissions, and underwriters, accountants, directors, and other signatories face strict liability for such misstatements. This incentivizes all parties to ensure the accuracy and completeness of disclosures at the time of each offering regardless of when interim reports are due.17

4. The Proposed Rule Preserves Meaningful Disclosure Standards

ICAN also wishes to highlight that the Proposed Rule is carefully designed to preserve the quality of disclosure for companies that elect semiannual reporting. New Form 10-S would require the same narrative disclosures and financial information currently required by Form 10-Q, covering a six-month fiscal period rather than a quarter.18 Auditor review of semiannual financial statements would remain required. The filing deadlines for Form 10-S align with those for Form 10-Q (40 or 45 days depending on filer status).19 The Proposed Rule offers a genuine middle path: a structured, auditor-reviewed semiannual report, not a regulatory free-for-all.

15Sichenzia Ross Ference Carmel LLP, Utilizing a Shelf Registration Statement for a Follow-on Public
Offering, available at https://srfc.law/wp-content/uploads/2025/09/Utilizing-a-Shelf-Registration-Statement-for-a-Follow-on-Public-Offering.pdf.
16Proposed Rule, Release No. 33-11414, at n.66 (noting that investors in public companies are protected
by liability provisions of the federal securities laws applicable to public company disclosures, including
Securities Act Section 11 and Exchange Act Section 18).
17Registered Offering Reform, Release No. 33-11418, 91 Fed. Reg. 31037 (May 26, 2026), available at
https://www.govinfo.gov/content/pkg/FR-2026-05-26/pdf/2026-10373.pdf.
18See Proposed Rule at 4–5; Fact Sheet at 2.
19Press Release, U.S. Securities and Exchange Commission, SEC Proposes Amendments to Permit
Optional Semiannual Reporting by Public Companies (May 5, 2026), available at
https://www.sec.gov/newsroom/press-releases/2026-42-sec-proposes-amendments-permit-optional-semiannual-reporting-public-companies.

Conclusion

The Proposed Rule represents a thoughtful, market-respecting reform that expands investor choice, reduces unnecessary compliance burdens, and aligns U.S. reporting practices with international standards. The concerns raised by critics, while sincere, give investors too little credit and the government too much. ICAN trusts that investors can and will make those judgments for themselves. ICAN supports the Commission in finalizing the Proposed Rule for the reasons set forth above.

Thank you.

Respectfully submitted,
Nicolas Morgan, President
Investor Choice Advocates Network

Nicole Gronnert — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nicole Gronnert Affiliation: Jun. 08, 2026 I am Nicole Gronnert, an Employment Specialist.
I cannot afford the kind of risk that semi-annual disclosure presents. Our current administration is hellbent on extracting everything they can from the least of us. I have already ceased contributing to my 401K for the remaining duration of this crazy administration. I fear I will have to pull my 401K early, in order to preserve what I can. Removing another investor guardrail will seal that decision for me. Stand up for the little people. Without us, there is no you.

Nina Mancuso — Jun 8, 2026
Subject: S7-2026-15 Comment From: Nina Mancuso Affiliation: Jun. 08, 2026 Longer reporting gaps will help insiders, but not the common investor. 6 months is too long to keep us in the dark.

Norm Burke — Jun 8, 2026
Subject: S7-2026-15 Comment From: Norm Burke Affiliation: Jun. 08, 2026 Dear Congress. "We The People" EXPECT our so-called "Representatives" to actually REPRESENT their Constituents!! NOT their own, and Big Corporate Interests. You work FOR THE PEOPLE!!!

Norman Gremore — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Norman Gremore Affiliation: Jun. 8, 2026 I believe it’s all about trust. How can we trust a company, an administration, or a person when they pursue and endorse any legal route that enables them to hide from public/legal scrutiny? More importantly, history tells us this change to reporting impacts stockholders negatively.

Sent from my iPad Pro

Olan Knight — Jun 8, 2026
Subject: S7-2026-15 Comment From: Olan Knight Affiliation: Jun. 08, 2026 We have enough issues with illegal activity in the corporate world. Keeping the reporting window small helps prevent that. The window should remain small, though I can see requiring reporting every 4 months instead of every 3.

P A Fitzgerald — Jun 8, 2026
Subject: File No. S7-2026-15 From: P A Fitzgerald Having known main street investors who have been direct victims of the similar system in the British Stock Market, where only semi-annual reporting was available, it is my judgment that in today's markets, Semi-Annual Earnings Reporting

is simply not adequate to capture the true state of fast-moving companies that may be governed poorly. Adoption of the proposed rule will disadvantage main street investors to the benefit of large institutional investors that have resources that individual investors don't. I urge the SEC to reject the proposed rule.

P.M.W — Jun 8, 2026
Subject: File No. S7-2026-15 From: P.M.W Please do not change this quartly reporting requirement. There is enough criminal activity happening with insider trading from share holders. This change will only allow for more criminal activity and retail investors holding the bag on investments creating more of a K shaped economy.

Page Galloway — Jun 8, 2026
Subject: S7-2026-15 Comment From: Page Galloway Affiliation: Jun. 08, 2026 The plan to limit our access to information about our money and investments is dangerous to us and the economy as a whole. It allows bad actors the ability to harm us and leaves us in the position that we cannot act to protect ourselves nor can the plan trustees make appropriate decisons because there is no information to act on. 2008 re taught the lessons learned from 1929 forward. Leaving those of us whose life savings are invested through 401k plans in the dark places a huge swathe of us in harm's way to benefit a few people for whom the kind of damage we will suffer would consider a rounding error.

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pam leach — Jun 8, 2026
Subject: S7-2026-15 Comment From: pam leach Affiliation: Jun. 08, 2026 Please continue with quarterly reporting! Thank you

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Pam Sturgeon — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Pam Sturgeon Affiliation: Jun. 08, 2026 PAMELA STURGEON. RETIRED. DISABLED. ...ABSOLUTELY NOT!!! HAVEN'T YOU STOLEN ENOUGH OF THE TAXPAYERS MONIES FIR ALL YOU SC**BAG THIEVES?? STOP IT!!! THIS ADMINISTRATION IS A THOUSAND TIMES WORSE THAN MARIE ANTOINETTE. YOU WORK FOR US. NOT THE OTHER WAY AROUND!! NO! NO! NO A THOUSAND TIMES NO!!!! I AND ALL OF TGE COUNTRY AND TGE WORLD IS S8CK OF THIS CRAP!! WE SEE RIGHT THROUGH WHAT YOU ARE DOING!! WE WILL NOT ALLOW THIS TO OCCUR. IT IS NOT 1950!! LIKE IT OR NOT!! MOVE ON OR YOU WILL BE REMOVED FROM YOUR POSITIONS AS WE ARE ABKE TO DO IT!!! STOP THIS INSANITY!!!!

Pamela Haley — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Pamela Haley Affiliation: Jun. 08, 2026 Keep the quarterly statements. This is the ONLY way to manage our investments. Being a senior citizen it’s imperative to see our quarterly report in order for us to stay on top of our investments! We don’t have another 20 years to grow our investments and need to be aware of our earnings/losses!

Sent from my iPhone

Pamela Urioste — Jun 8, 2026
Subject: S7-2026-15 Comment From: Pamela Urioste Affiliation: Jun. 08, 2026 Keep quartilye NO to 6 month

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passive consumer — Jun 8, 2026
Subject: S7-2026-15 Comment From: passive consumer Affiliation: Jun. 08, 2026 Jerry Pogue Retired
Our investments are a good part of our retirement income. Because YOU PEOPLE scolded us for decades about not depending on Social Security. Remember? Well we didn't, so investments are what we have, not really by choice but because the government, YOU people, kinda forced us, didn't you. That's why this matter is vitally important to my family.
And now you want to make it even more rigged, more difficult, and more of a shell game than it already is.
You had BETTER NOT.

Pat Bartels — Jun 8, 2026
Subject: S7-2026-15 Comment From: Pat Bartels Affiliation: Jun. 08, 2026 Keep the reporting quarterly.

Pat Blackman — Jun 8, 2026
Subject: File No. S7-2026-15 From: Pat Blackman I like seeing the quarterly reports! They let me see how my investments are doing, and what direction they're going. Please keep them quarterly; it would be counterproductive to drop the visibility down to semiannually.

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pat dinneen — Jun 8, 2026
Subject: S7-2026-15 Comment From: pat dinneen Affiliation: Jun. 08, 2026 Keep the quartly reporting this is st***d to even think it

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Pat Golden — Jun 8, 2026
Subject: S7-2026-15 Comment From: Pat Golden Affiliation: Jun. 08, 2026 Do not stop quarterly reporting requirements. I use this information. The companies would be holding all the cards using my money. The savings will be for them - another advantage. It won't be optional really. No reason to do this. Pat Golden

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Patricia Knittel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patricia Knittel Affiliation: Jun. 08, 2026 As retirees on a more fixed income drawing from our 401k's, etc., we must submit quarterly estimated tax payments. Why shouldn't these companies have to give us quarterly reports of our own investments? They wouldn't be in business without us investors.

Patricia Knittel
[REDACTED]
Redmond, OR

Patricia McMillen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patricia McMillen Affiliation: Jun. 08, 2026 There is no good reason to decrease the frequency of corporate reporting to investors. Your job, SEC, is to protect investors, not corporations.

Patricia McMillen
She/her

Sent from my iPhone

Patricia Mepham — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Patricia Mepham Affiliation: Jun. 08, 2026 I like getting the quarterly reports. It's beneficial for everyone.

We've already seen what happens when we have only two yearly reports. Why would we want a repeat of the same failure of the SEC history?

Patrick Crisler — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patrick Crisler Affiliation: Jun. 08, 2026 As a CPA I very much am in favor of keeping quarterly earnings reports for all publicly traded companies.

This information is crucial to the investing public, as well as anyone relying on current financial and operating information of those companies.

Regards,

Patrick Crisler

Sent via the Samsung Galaxy S25+, an AT&T 5G smartphone
Get Outlook for Android

Patrick Hagan — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Patrick Hagan Affiliation: Jun. 08, 2026 Pat Hagan, Teacher
East Glacier, MT 59434

Honesty and transparency are important values to me in the government. Reporting twice a year seems dishonest; almost like "we're not telling the whole truth, we're obfuscating."

Patrick Seibert — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patrick Seibert Affiliation: Jun. 08, 2026 I'm Patrick Seibert a cybersecurity compliance consultant and legal student. This change to the SEC rules would allow for more issues similar to Enron Venture Capitalism, would hurt shareholders and the general public, and would further deteriorate trust in the American markets which is already at an all time low. Due to the reasons stated above, for the sake of my 401k, amd for the sake of accountability please do not make this rule change.

Thank you for your time and consideration.

Patty Mitchell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patty Mitchell Affiliation: Jun. 08, 2026 Thus is a ridiculous notion!!! No no no! Quarterly statements

Sent from my iPhone

Patty Mitchell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patty Mitchell Affiliation: Jun. 08, 2026 Thus is a ridiculous notion!!! No no no! Quarterly statements

Sent from my iPhone

Patty Satalia — Jun 8, 2026
Subject: S7-2026-15 Comment From: Patty Satalia Affiliation: Jun. 08, 2026 This would be industrial scale THEFT! Every retail investor in the country would be robbed blind—and would get out of the Stock Market! Retired Investor.

Sent from my iPhone

Paul Buelow — Jun 8, 2026
Subject: S7-2026-15 Comment From: Paul Buelow Affiliation: Jun. 8, 2026 Financial reporting to

stockholders and to the public is very important because it allows for examination and correction. If reporting is allowed to slide for a long period of time, the temptation to manipulate figures is greater than if reporting is required on a monthly basis. Do not foresake the shorter-period requirement.

Sent from my iPad

Paul Cothern — Jun 8, 2026
Subject: S7-2026-15 Comment From: Paul Cothern Affiliation: Jun. 08, 2026 Paul Cothern, retired, STOP this plan to prevent up to date financial information on retiree's 401 K plans!

Sent from Paul's iPhone 4S

Paul Johnson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Paul Johnson Affiliation: Jun. 08, 2026 The current system is working well for the people who invest in these companies, and protects their investments from greed and corruption.

Paul Moyland — Jun 8, 2026
Subject: S7-2026-15 Comment From: Paul Moyland Affiliation: Jun. 08, 2026 Paul Moyland, Principal Engineer
Do not reduce the frequency of reporting financial information. Financial results are to be provided quarterly, if not even more frequently.

Paula Rice — Jun 8, 2026
Subject: S7-2026-15 Comment From: Paula Rice Affiliation: Jun. 08, 2026 Paula Rice, retired community relations. "Ordinary people" who do not have access to 401K plans must fund their own retirements. Being able to invest knowledgeable in the stock market is a very important way to do this. Let's keep the playing field level by maintaining quarterly reports.

Paula Rice

Paula Stanley — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Paula Stanley Affiliation: Jun. 08, 2026 There is no reason to allow corporations to report profits only twice a year. Investors need timely information. The quarterly information is available and must be reported. I am retired, and much of my net worth is in the stock market. Paula Stanley

Sent from my iPhone

Pauline Hunneman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Pauline Hunneman Affiliation: Jun. 08, 2026 With computers, AI, automated systems, quarterly reporting is a matter of pushing buttons these days. I worked in finance in the ‘70’s, when hand-stamped passbooks, credit charge approval by code spoken over the telephone, and Selectric typewriters were cutting edge. Mortgages were made and serviced by the same institution—investments—and those passbooks paid 5%, often with a gift for opening an account.
Now, with banks and financial advisers on every street corner, what income isn’t eaten up in fees is likely stolen by scams. Our federal government has a responsibility to protect investors, and a quarterly report is not a big ask. If the profits from buying and selling stocks can be made or lost dependent on hundredths of seconds, surely reporting every 3 months is not too much to ask.
Pauline S. Hunneman, (Retired)

Peggy — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Peggy Affiliation: Jun. 08, 2026 I am writing to urge the Securities and Exchange Commission to maintain the current requirement that publicly traded companies provide quarterly financial disclosures. As an individual investor, I rely on timely, transparent financial information to make informed decisions about my savings and retirement security.

I am not a large institutional investor. I am a 75-year-old professional musician who continues to work because I need the income. Due to advancing osteoarthritis in my hands, the day is approaching when I will no longer be able to earn a living through my profession. My financial future depends in part on the modest investment portfolio I have built through decades of careful saving and disciplined living.

For investors like me, transparency is not a luxury—it is a necessity!

Historically, less frequent disclosure has been associated with reduced transparency, greater uncertainty, and lower market valuations. Moving from quarterly to semi-annual reporting would deprive investors of timely information and could undermine confidence in the markets. Any resulting decline in valuations or investment returns would have serious consequences for those who depend on their savings to meet basic living expenses.
For someone in my position, a substantial reduction in the value of my retirement assets would be devastating. I am certain that many other ordinary investors, retirees, and working Americans would face similar hardships.

I respectfully urge the Commission to preserve the current quarterly reporting requirements and continue to prioritize transparency, accountability, and investor protection.
Thank you for your consideration.

-P. Friedland
Professional musician, Gloucester, MA

Peggy Graves — Jun 8, 2026
Subject: S7-2026-15 Comment From: Peggy Graves Affiliation: Jun. 08, 2026 My name is Margaret Graves and I am a US citizen with investments in the stock market to help me with my retirement income. It is imperative for people to be able to moniter their investments on a quarterly basis so that they do not lose money by not having up to date information on how it is performing. Infrequent transparency also sets the scene for an increase in fraud potential from allowing it to fester without anyone outside the company seeing it. And once larger companies file only 2x a year smaller companies will do the same and "optional" will just become the norm. There is a reason the change from the 1950s standards were made more frequent and those reasons are even more prevalent today.

Peggy McBeath — Jun 8, 2026
Subject: S7-2026-15 Comment From: Peggy McBeath Affiliation: Jun. 08, 2026 Quarterly reports are important. Many small investors would be at risk and would probably get out of the market it they invested with this disadvantage. A LOT can go wrong in 6 months. Only insiders (ceos, congressmen, lawyers, the presidents kids) would have the advantage of knowing what's happening…until it's too late!

Sent from my iPhone

Peggy O'Grady — Jun 8, 2026
Subject: S7-2026-15 Comment From: Peggy O'Grady Affiliation: Jun. 08, 2026 Keep the checks on Wall Street as is.

Penny Moskowitz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Penny Moskowitz Affiliation: Jun. 08, 2026 This is a bad idea. The sooner the information the better. Moving the reporting requirements to every 6 mths, makes it possible to hide bad news, longer. We need greater transparency, not less.

Penny Moskowitz. Operations, IBM

Penny Pawl — Jun 8, 2026
Subject: S7-2026-15 Comment From: Penny Pawl Affiliation: Jun. 08, 2026 This is not helping the general public, the very people who will need this money when they retire. Sounds like another of Trump's Terrific Ideas. Do not change this. Penelope A Pawl, citizen

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peter gonzalez — Jun 8, 2026
Subject: S7-2026-15 Comment From: peter gonzalez Affiliation: Jun. 08, 2026 Keep it Quarterly !!

Sent from my iPhone

Peter Lake — Jun 8, 2026
Subject: S7-2026-15 Comment From: Peter Lake Affiliation: Jun. 08, 2026 Keep it Quarterly !!

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peter morin — Jun 8, 2026
Subject: Comment on S7-2026-15 From: peter morin Affiliation: Jun. 08, 2026 Dear sirs :

As a trial lawyer who's done his fair share of securities litigation (on both sides), I can think of no good reason at all to end quarterly reporting. The expense to the public company is NOT a good reason.

Especially at this time, when global markets are volatile and the paths of the world and US economies are uncertain and facing some dire energy-related headwinds, quarterly disclosures provide the public the opportunity to examine how that volatility is affecting the companies they're invested in. Eliminating the quarterlies means the shareholder may not learn of internal financial instability until it is too late. These documents contain vital financial health metrics that cause rapid, and sometimes massive, price volatility as investors digest the details. They are also a significant factor in the security's market price.

This is a decidedly anti-shareholder initiative that hurts the little guy.

Respectfully,

Peter B. Morin, Esq.

Peter Savagian — Jun 8, 2026
Subject: S7-2026-15 Comment From: Peter Savagian Affiliation: Jun. 08, 2026 Don’t foolishly loosen relax the reporting period. Good faith in fair play is in the public interest and the liquidity of public assets.

Sent from my iPhone

Phil Preston — Jun 8, 2026
Subject: S7-2026-15 Comment From: Phil Preston Affiliation: Jun. 08, 2026 this is bull c**p.

PhilandPam Cartwright — Jun 8, 2026
Subject: S7-2026-15 Comment From: PhilandPam Cartwright Affiliation: Jun. 08, 2026 Pleas do not change the quarterly reporting requirement. It has worked well for over 70 years. There is no good reason to change it. Changing it will make US stocks more volatile.
Phil Cartwright

Retiree

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philip wesel — Jun 8, 2026
Subject: Comment on S7-2026-15 From: philip wesel Affiliation: Jun. 08, 2026 We seem to be living in a world where financial information is less trusted than ever before. I was not alive in 1929 but my grandfather was. He had a cut flower business just north of the GW bridge. Long story short, he ended up losing just about everything except his honor.

I hope that people will understand that latency of market news is no friend of investors. Quarterly results will always be better than semi annual results. We should continue to provide timely relevant information for investors and for folks like my grandfather to make informed decisions. Thank you for your time.

Phyllis Castro — Jun 8, 2026
Subject: S7-2026-15 Comment From: Phyllis Castro Affiliation: Jun. 08, 2026 Keep it Quarterly. Reporting should be NO less than quarterly. Stop trying to destroy our systems of checks and balances.

Phyllis Castro

Potria Burch — Jun 8, 2026
Subject: S7-2026-15 Comment From: Potria Burch Affiliation: Jun. 08, 2026 Keep my information current, quarterly matters!

Yahoo Mail: Search, Organize, Conquer

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qaweb.net — Jun 8, 2026
Subject: S7-2026-15 Comment From: qaweb.net Affiliation: Jun. 08, 2026 timely regular information is important in law-enforcement, emergency services, medicine, consumer finance, high technologies even in public education : NO GOOD purpose derives from delayed, hidden or withheld financial information

Best regards,

Allan Whitworth
San Diego, California

R Acosta — Jun 8, 2026
Subject: Comment on S7-2026-15 From: R Acosta Affiliation: Jun. 08, 2026 Robert Acosta , warehouseman, California. I cannot see any reason for this , other than stealing more money! Is it ever enough?

Rachel Reagan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rachel Reagan Affiliation: Jun. 08, 2026 To whom it may concern, I am a mother, at home, trying to learn business through watching how businesses handle their finances and changing the SEC from quarterly to twice-annually makes it harder for me to see the changes they're making and the effects it has. How can we respond as consumers and citizens to the changes companies are making and who to buy from and how to navigate the economy if they have 6 entire months to hide results when the economy moves so fast that the results could be within days of their decisions? We need MORE transparency, not less. Corporations need MORE accountability, not more privacy. My family needs to make responsible decisions, and that goes for the SEC not letting business off the hook. Thank you,
Rachel Reagan

Rachel Schneider — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rachel Schneider Affiliation: Jun. 08, 2026 We have been investing for 40 years now. I am a estate planning lawyer and have worked in banking. If this goes through, we're going to be cashing out with an eye to investing smaller and internationally. Corporations need more accountability, not less. Reject this change.
Rachel Schneider
Naperville, IL

Ramesh Raman — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ramesh Raman Affiliation: Jun. 08, 2026 Quarterly is essential for investors. Look back as the rationale for going to quarterly. Now we can get rid of guidance as that is too much but quarterly allows more accurate YoY analysis

Best Regards,

Ramesh

Randall Frayer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Randall Frayer Affiliation: Jun. 08, 2026 Next, companies who pay quarterly dividends will go to semi annual?! That’s lost revenue for shareholders, less cost and

more profit for businesses. Quarterly reports give knowledge of company performance and financial health that investors use to determine whether they want to risk investing. 180 days increases investor risk exponentially.
Randy - Investor

Sent from my iPhone

RANDALL OTTO — Jun 8, 2026
Subject: Comment on S7-2026-15 From: RANDALL OTTO Affiliation: Jun. 08, 2026 Randall Otto, retired, Hingham, MA, now living off retirement accounts and SS, and I advocate for more, not less, reporting and accountability for corporations, especially as people in the middle class are getting hammered into rebellion. Thank you.

Sent from my iPhone

Randy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Randy Affiliation: Jun. 08, 2026 NO. Quarterly reporting is standard practice
Randal Pruitt. CEO RACREDO LLC

Sent from my iPhone

Randy A. Harrison — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Randy A. Harrison Affiliation: Jun. 08, 2026 We demand you stop letting corporations run wild with our money. Stop bi annual reporting. We demand it stays as it is.

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randy thompson — Jun 8, 2026
Subject: S7-2026-15 Comment From: randy thompson Affiliation: Jun. 08, 2026 No f*****g way!

Sent from my iPhone

Raphael Morales — Jun 8, 2026
Subject: S7-2026-15 Comment From: Raphael Morales Affiliation: Jun. 08, 2026 I'm thinking that company managers should be thinking about what is good for their companies long-term and strategically, not always chasing after tactics that will make the quarterly report look better to investors, like delaying maintenance so it appears that earnings are higher.

Raul Alegria — Jun 8, 2026
Subject: S7-2026-15 Comment From: Raul Alegria Affiliation: Jun. 08, 2026 Quarterly Reports must

continue. If needed require companies to report monthly.

Raúl B. Alegría

Sent from my iPhone

Ray Hersey — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ray Hersey Affiliation: Jun. 08, 2026 It has been proven that transparency is critical for investors. We can't fly blind for 6 months, without critical information on stocks we own. This is a benefit to companies, not investors. WHY would you even consider this, other than to hurt investors and help companies hide their pitfalls? Do what is right for investors, not companies. Full stop.
Teresa Hersey

Ray Hersey — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ray Hersey Affiliation: Jun. 08, 2026 Public companies are public, so the public can see how they're doing, 6 months isn't acceptable for public companies' records to be held from the investors. If they don't want to put their quarterly reports out, they should no longer be public, it's that simple. Take your company private and off the stock exchange.
Teresa Hersey

Ray Swiatkowski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ray Swiatkowski Affiliation: Jun. 08, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings; why is this now being considered? Other countries have tried it, and it has shown to be reckless.

Raymond Swiatkowski
Recently retired from JPMorgan.

Raye Harper — Jun 8, 2026
Subject: S7-2026-15 Comment From: Raye Harper Affiliation: Jun. 08, 2026 Stop backing the Republiklan fascists!

Raye Manuele Robinson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Raye Manuele Robinson Affiliation: Jun. 08, 2026 We need to know what's happening with our investments. Keep the the quarterly reporting. Or, better yet, monthly reporting.
Raye Manuele Robinson

Retired

Raymond Holder — Jun 8, 2026
Subject: S7-2026-15 Comment From: Raymond Holder Affiliation: Jun. 08, 2026 In these days of uncertainty, the Providence of truthful and timely data is paramount!!

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rbprod — Jun 8, 2026
Subject: S7-2026-15 From: rbprod Affiliation: Jun. 08, 2026 Decreasing the frequency of financial earnings by a publicly owned organization is an injustice to everyday Americans. Stand up for fair investment practices for ALL shareholders. I am a 70+ year old retiree, and I have IRAs. During my career, retirement planning moved from pensions to investment plans. Don’t deny timely access of financial reporting
from companies in which our money is invested.

Rebecca Hutchinson — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Rebecca Hutchinson Affiliation: Jun. 08, 2026 Rebecca Hutchinson , Sr. Contract Lead, Phoenix. As someone who is looking towards retirement in the next 20 years, I have put money into my company 401k and Roth appropriately. Reporting rules were changed for a reason in 1955. I’m not interested in going backwards and suffering a loss in investments because of lack of transparency. Investors in the market deserve to know how their investments are doing so they can continue to plan for the future. A 6 month gap in information is too long and allows for a company to not just waiver but possibly fail before investors are made aware. Current examples include some banks, Spirit Airlines, Rite Aid, Joann Fabrics, Sacks global and others. In the current tumultuous market, investors deserve more information, not less, to make informed decisions.

Rebecca Hutchinson

Rebecca Mitchell — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rebecca Mitchell Affiliation: Jun. 08, 2026 Quit hiding things

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Rebecca Smith — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rebecca Smith Affiliation: Jun. 08, 2026 Given what has happened with those in the Capitol and the WH, I don't want those insiders to influence 401K's. Must be at transparency at all times.

Regina Finney — Jun 8, 2026
Subject: S7-2026-15 Comment From: Regina Finney Affiliation: Jun. 08, 2026 Stop it, you low life s**m bags! You're already getting more than you deserve. Living off others who don't have it to give.

Regina Finney — Jun 8, 2026
Subject: S7-2026-15 Comment From: Regina Finney Affiliation: Jun. 08, 2026 David, Retired.... .reading what maybe the possibility of this happing would place a lie to the public who have the money to invest. My kids 401k would be affected and once the truth comes out they would loose money.

Renee Bruen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Renee Bruen Affiliation: Jun. 08, 2026 Quarterly reports are important and should not be stretched to every 6 months. Please keep the quarterly report so investors can have a clear snapshot of their accounts.

Get Outlook for iOS

Rex Lowther — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Rex Lowther Affiliation: Jun. 08, 2026 One must wonder about the motivation behind this.
This would affect me somewhat, though I've recently diversified away from stocks.

Rex Lowther, Retired Engineer
Palm Bay, FL

Richard Appel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Richard Appel Affiliation: Jun. 08, 2026 Richard Shane Appel, Sales Account Manager, regular reporting is essential for mainting transparency on companies that are increasingly exerting more control over our lives. We need to be able to see where companies money is going and to establish as much oversight of their financials as possible.

Richard Swift — Jun 8, 2026
Subject: S7-2026-15 Comment From: Richard Swift Affiliation: Jun. 08, 2026 Richard Swift, concerned citizen,this ruling is totally unacceptable,unfair and unjust.It must be overturned

Sent from my iPhone

Richard Wilhelm — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Richard Wilhelm Affiliation: Jun. 08, 2026 It seems a no-brainer! It's been tried before and failed miserably, so what's the issue?

Mr. Richard Wilhelm (retired)

Rick Hesslein — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rick Hesslein Affiliation: Jun. 08, 2026 The public has a right to know, and there is no good reason to diminish public access more! This is Richard Hesslein, proprietor Beaver Bros. Eco-Humane Systems and I have investments I need to keep on top of!

Sent from my iPhone

Rick Watts — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rick Watts Affiliation: Jun. 08, 2026 Keep it it is

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Rissi Cherie — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rissi Cherie Affiliation: Jun. 08, 2026 This propsed 6 month reporting rule matters to me because businesses could hide their fiscal condition from both government and the public. It would open up opportunities too rig the market, hide profits and losses, and unsettle the economy. There is far too much cheating and other twisting of the rules already. Even I, an elder citizen can see the ugly downsidde of this proposed ruling. Do not open doors for more.

Ms Morrisa Cherie

Rita O'Dwyer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rita O'Dwyer Affiliation: Jun. 08, 2026 It's important to keep this quarterly so that we can actually see what is going on in and so that the CITIZENS benefit, not corporations and the extremely wealthy do. It needs to remain transparent, which it won't truly be if it only comes out twice a year; keep things honest and available so no corruption is possible.

River Rogers — Jun 8, 2026
Subject: S7-2026-15 Comment From: River Rogers Affiliation: Jun. 08, 2026 It should not be necessary to tell the SEC how important quarterly reports are to investors who rely on evidence from them to guide their portfolio options. As a stockholder of many different types of businesses, I know how quarterly reports are used by an investor. If I had to wait for a 6 month report, I'd divest all retail and related stocks. Seems like another hole in the dyke that would destabilize the market.

Mrs. River Rogers

Educational Technologist,
Orchid Farmer

Rob Hamby — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rob Hamby Affiliation: Jun. 08, 2026 I think it's insane that you would even consider that semi-annual reports would be adequate. You're basically giving the heads of companies (boards of directors and CEO's/CFO's) six months to rob from investors. Those people have already proven to be less than honorable. It's a horrible idea.

Sent from my iPhone

ROBBEE FIAN — Jun 8, 2026
Subject: Comment on S7-2026-15 From: ROBBEE FIAN Affiliation: Jun. 08, 2026 We have already done this, we KNOW what will happen! KEEP IT QUARTERLY.

Robbie Paul — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robbie Paul Affiliation: Jun. 08, 2026 As a CPA I am appalled that you are considering this. STOP THE MADNESS. SAY NO

Robert Bethune — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Bethune Affiliation: Jun. 08, 2026 Markets rely on open access to information. By extending the period by 100% you allow potential malfeasance to remain hidden, and thus increase the potential losses that investors may incurred. Leave the reporting period as is.

Robert Bethune
Science Educator

Robert Boseant — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Boseant Affiliation: Jun. 08, 2026 I recognize that there are suggested responces for people to make. I agree with a couple of these, but not the others as significant issues for me.

My concerns are: 1) the people "in the know" already have their ears to the ground in the businesses they are privy to. This provides them greater insight into operational knowledge of the business. If I

were to lose the ability to view the quarterly financial information, then I would lose the ability to make an informed investment decision. As a business owner of my own CPA practice for over 40 years, if I did not stay current in the financial information of my operations, my investment in time and resources would have been for naught. Likewise, today's investment in time and the finamcial understanding of a business, are rewarded in a direct correlation to the understanding I gain, based in a large part on the financial information I receive.

2) In my experience as a CPA, I discovered financial fraud in 3 clients. In each one, the discovery happened a few months after the first occurrence. If Companies are not required to provide assurances of proper financial reporting on a quarterly basis, but only on a semi-annual basis, the ability to circumvent internal controls could provide a longer timeframe to go unnoticed, and fraud could go longer unnoticed.

These are my concrens. Thank you for your time.

Robert Boseant, CA CPA

Robert C. Urey — Jun 8, 2026
Subject: File No. S7-2026-15 From: Robert C. Urey Please do not change the quarterly reporting requirements. It's the only way I have of knowing if a stock is a good risk for my Roth IRA

Robert Cheetham — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Cheetham Affiliation: Jun. 08, 2026 It is important to know what is going on. The data is generated every day regardless. The software runs the reports are made. Quarterly is the bare minimum, monthly would be better.

Robert Fitzgerald — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Fitzgerald Affiliation: Jun. 08, 2026 As it stands today with quarterly reporting, corporations do not provide enough visibility. Reducing the amount of times they are required to report will reduce the already eroding trust in the American economy. If anything the SEC should be demanding more frequent, or at least more detailed, reporting.

Robert Fitzgerald

Robert Hartzheim — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Hartzheim Affiliation: Jun. 08, 2026 This would be bad policy

Sent from my iPhone Bob

Robert Henjum — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robert Henjum Affiliation: Jun. 08, 2026 Quietly reporting should be maintained to reduce chances of fraud, insider trading and other abuses.

Robert Henjum

Robert Lawrence — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Robert Lawrence Affiliation: Jun. 08, 2026 Why break what's not broken. Just another cash grab by this petulant administration.

Rob Lawrence
Associate Broker

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robert rockwell — Jun 8, 2026
Subject: S7-2026-15 Comment From: robert rockwell Affiliation: Jun. 08, 2026 I want to continue getting quarterly reports. Do not cut the reports to every six months.

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robert stewart — Jun 8, 2026
Subject: S7-2026-15 Comment From: robert stewart Affiliation: Jun. 08, 2026 robert stewart investor, it is my investment and if i do not get the information i need then there is no trust and the market will fall

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Robin Gross — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robin Gross Affiliation: Jun. 08, 2026 Keep quarterly statements. Investors are entitled this info for decision making.

Sent from my iPhone
Please excuse typos and autocorrect creativity

Robin Hall — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robin Hall Affiliation: Jun. 08, 2026 As a former regulator and CPA I am APPALLED that even the arbitrators of markets renowned worldwide would consider

caving to political and corporate pressure. God help the investing public.
Robin Whitson Hall
Salem, VA

Sent from my iPhone

Robin Townsend — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robin Townsend Affiliation: Jun. 08, 2026 Robin Townsend Retired
Our investments are a good part of our retirement income. Because YOU PEOPLE scolded us for decades about not depending on Social Security. Remember? Well we didn't, so investments are what we have, not really by choice but because the government, YOU people, kinda forced us, didn't you. That's why this matter is vitally important to my family.
And now you want to make it even more rigged, more difficult, and more of a shell game than it already is.
You had BETTER NOT.
Robin Townsend
An informed voter

Get Outlook for Android

Robinette Lebda — Jun 8, 2026
Subject: S7-2026-15 Comment From: Robinette Lebda Affiliation: Jun. 08, 2026 We should not change reporting. It allows the rich to get richer and the everyday person to be kept in the dark. This change to longer periods between reporting should not happen.
Robinette

Robinette Lebda
Real People Realty

Roc Diver — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Roc Diver Affiliation: Jun. 08, 2026 If it quacks, it must be a duck. Considering what happened Friday out of trust issue and the bounce today, the market want transparency which is what makes the U.S. market robust.

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rockranch — Jun 8, 2026
Subject: Comment on S7-2026-15 From: rockranch Affiliation: Jun. 08, 2026 As far as I have been able to gather from my reading, the only people that will benefit from reducing the number of

financial reports per year will be the super rich. People who own enough stock to be able to manipulate the market.

That was shown between 1955 and 1970 when the reporting was only twice a year.

When there's too much money and power at the top, our economy becomes very unstable. And that's bad for everyone.When there's too much money and power at the top, our economy becomes very unstable. And that's bad for everyone.

Sincerely,
FA Hogan, MD

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rodgek — Jun 8, 2026
Subject: S7-2026-15 Comment From: rodgek Affiliation: Jun. 08, 2026 Dear Secretary,

I am an individual investor. I strongly object to letting public companies opt out of quarterly reporting. A six-month gap severely damages market transparency. It creates an unfair information advantage for institutional insiders over retail investors. Voluntary updates or Form 8-Ks lack the standardized metrics investors need. The SEC must protect public markets by keeping mandatory quarterly Form 10-Q filings.

Respectfully submitted,

Roger A. Crabb — Jun 8, 2026
Subject: Please don’t weaken SEC reporting From: Roger A. Crabb Affiliation: Jun. 08, 2026 Quarterly reporting is critical to investors for informed decision making on companies. Reducing reporting reintroduces higher risks of financial fraud. I’ve worked 42 years in corporate America. Quarterly reporting is neither onerous nor a burden on companies. Quarterly reporting keeps companies honest and give investors the information they need to make good decisions.

Roger Crabb
Retired VP - Marketing
Homebuilding and Energy

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roger lachney — Jun 8, 2026
Subject: S7-2026-15 Comment From: roger lachney Affiliation: Jun. 08, 2026 they need to continue the way it currently is. its hard enough as a retail buyer to buy decent stocks with as little info they currently put out.

Yahoo Mail: Search, Organize, Conquer

Roger McNeece — Jun 8, 2026

Subject: S7-2026-15 Comment From: Roger McNeece Affiliation: Jun. 08, 2026 Leave it as it is

Sent from my iPad

Ron Brink — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ron Brink Affiliation: Jun. 08, 2026 Absolutely no reason to make this change, unless you intend to do something you don't want found out. B. Snyder. Environmental tech. NJ

Ron Slabe — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ron Slabe Affiliation: Jun. 8, 2026 Greetings,
I am writing to demand that you keep the quarterly reporting requirements in place instead of the proposed 6 month interval. There is no reason to make this change other than to make insider trading easier for the people already engaging in it while people like me, a retiree, get stuck holding the bag. The fact that this is being proposed when everyone is becoming aware of the speculative bubble of A.I. that is propping up the economy is highly suspect.

Regards,
Ronald Slabe

Ron Vechinski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ron Vechinski Affiliation: Jun. 08, 2026 KEEP IT QUARTERLY!!

Ronald Berry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ronald Berry Affiliation: Jun. 08, 2026 Ronald Berry, retired. Keep the quarterly reports. Six months is too long to be able to make good adjustments.

Sent from my iPhone
Typos excepted

Ronda Davis — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ronda Davis Affiliation: Jun. 08, 2026 More time in reporting allows fraud more time to grow, This is just another tactic to keep the ordinary citizen in the dark and only those on the inside informed. There is not justification for extending the reporting time,

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Roscoe J — Jun 8, 2026
Subject: SEC Change Comment on S7-2026-15 From: Roscoe J Affiliation: Jun. 08, 2026 J. Hickman, retired investor, SF Bay Area:
The U.S. reported quarterly while winning wars, landing on the moon, and building the most valuable

stock market on Earth. The corporate myopia blamed on quarterly reporting is, in the words of one finance scholar, simply not supported by the evidence. If it isn't broken, don't break it! We tried semi-annual reporting from 1955-1970 and that resulted in sluggish markets that poorly served US citizens. Those of us relying on investments in our retirements cannot afford this unwarranted change, that would only serve those trying to hide from reasonable financial scrutiny. Transparent markets perform better!

-- JH

Rose B. — Jun 8, 2026
Subject: S7-2026-15 Comment From: Rose B. Affiliation: Jun. 08, 2026 I appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for companies that are a part of the U.S. Stock exchange.

Rose Brown

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rosemary hegarty — Jun 8, 2026
Subject: S7-2026-15 Comment From: rosemary hegarty Affiliation: Jun. 08, 2026 keep company reporting quartly!!!!

Ross Vandegrift — Jun 8, 2026
Subject: File No. S7-2026-15 From: Ross Vandegrift I am writing in opposition to S7-2026-15 – I believe that the quarterly reporting requirement is important to ensure transparency. Extending the reporting period simplifies fraudulent accounting for only a minor savings.

Ruben de Semprun — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ruben de Semprun Affiliation: Jun. 08, 2026 Dear Sir/Madam,
This seems to be another way for the Trump administration to manipulate data. This hurts consumers and investors. This should not be allowed.
Ruben de Semprun, retired, Brooklyn.

Ruth Kemmerer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ruth Kemmerer Affiliation: Jun. 08, 2026 We want quarter reporting. That's the least you can do for us!

Ruth Marion — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ruth Marion Affiliation: Jun. 08, 2026 I have worked for public companies, and I know that quarterly reporting is crucial for ensuring that all SEC rules and

regulations are being followed. I am now retired, and I am aware of probable non-compliance by a variety of public corporations that will take advantage of any apparent lessening of the requirements that are necessary to keep them honest. Keep quarterly report rules in place!

Ruth Marion — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ruth Marion Affiliation: Jun. 08, 2026 I have worked for public companies, and I know that quarterly reporting is crucial for ensuring that all SEC rules and regulations are being followed. I am now retired, and I am aware of probable non-compliance by a variety of public corporations that will take advantage of any apparent lessening of the requirements that are necessary to keep them honest. Keep quarterly report rules in place!

Ryan Borcherdt — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Ryan Borcherdt Affiliation: Jun. 08, 2026 Please do not change the reporting requirements for public companies from quarterly to semi annually. As a retail investor, I rely on a company's guidance every three months as I don't have access to all the resources and alternative data sets that the big hedge funds do. There would be no way for me to compete. Plus if you look at historical precedent like the 1950s and 1960s or you look at other countries where they only report twice a year, the market suffers greatly. It will cause a material mark down to asset values and will crush everyone's retirement savings that are already hard enough to generate and grow. It would cause extreme wealth deterioration for so many Americans. The American economy and its public markets are built around transparency and a move to reduce that will only further drive global capital rotation out of the US. Please, please, please do not change the reporting requirements that so many Americans rely on both as investors and for a storage of wealth. Please do not do this as it would be a huge catastrophe!!! Thank you.

Ryan Borcherdt
Partner
Pheasant Tail Partners
Age 44
Vancouver, Washington

Ryan Green — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ryan Green Affiliation: Jun. 08, 2026 This is a cause of concern for me as, at my age of 68, who is hoping to retire in two or three years, this will affect my retirement benefits. As in, it has the excellent potential to reduce my benefits, while those in the know, behind the scenes, such as industry insiders and members of congress and other branches of government, will profit off the backs of the working public. I, and others in my similar situation, will be forced to either work longer, if AI does not replace our jobs, or take on substandard pay work, minimum wage, to subsidize our retirement income to stay afloat.Even my wife, who has been able to be a "stay at home mom" will be forced to work. Worst case, the US government will have to provide support for the elderly, at an ever increasing negative cost to taxpayers, to avoid embarrassing the members of the US government to the world..

Reports should be maintained at least quarterly. In my opinion, the reports should be monthly to greatly reduce the chances of fraud. the six month period is nothing more than a cover for fraud.

ryan green

Senior Infrastructure Engineer for a top 10 major US bank.

Ryan Sherrill — Jun 8, 2026
Subject: File No. S7-2026-15 From: Ryan Sherrill Ryan Sherrill, Im a regular blue collar guy who doesn't want or need more power to the companies and the rich folks whom own them. We the people who own these stocks care about information and adding a safety net to rich people while taking ours away seems simply immoral. I am an employee of gkn Automotive. I'm sick of hearing how these "savings" will trickle down to us when all that happens is companies pocket the savings and we are left without and in this case, in the dark. Thanks for reading this and God Bless America.

Ryan Sherrill — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ryan Sherrill Affiliation: Jun. 08, 2026 Ryan Sherrill, Im a regular blue collar guy who doesn't want or need more power to the companies and the rich folks whom own them. We the people who own these stocks care about information and adding a safety net to rich people while taking ours away seems simply immoral. I am an employee of gkn Automotive. I'm sick of hearing how these "savings" will trickle down to us when all that happens is companies pocket the savings and we are left without and in this case, in the dark. Thanks for reading this and God Bless America

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Ryan Sherrill — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ryan Sherrill Affiliation: Jun. 08, 2026 Hello, my name is Ryan Sherrill. Im a regular blue collar guy who doesn't want or need more power to the companies and the rich folks whom own them. We the people who own these stocks care about information and adding a safety net to rich people while taking ours away seems simply immoral. I am an employee of gkn Automotive. I'm sick of hearing how these "savings" will trickle down to us when all that happens is companies pocket the savings and we are left without and in this case, in the dark. Thanks for reading this and God Bless America

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S Hill — Jun 8, 2026
Subject: S7-2026-15 Comment From: S Hill Affiliation: Jun. 08, 2026 David Thorpe, retired. You have no right to keep the information from investors, big or small. I need to know on a quarterly basis so I can make adjustments, not six months. This is wrong, plain and simple

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S Kerr — Jun 8, 2026
Subject: Comment on S7-2026-15 From: S Kerr Affiliation: Jun. 08, 2026 This proposal takes us backwards, not forward. It feels wrong. The SEC is supposed to protect CITIZEN’S rights, not fascism, and not the 1 percent of the wealthy. Ordinary citizens deserve to know what is happening monthly,. Only finding out after 6 months that something bad happened to their personal accounts

doesn't leave room to try to make intelligent decisions. Our money is OURS. Please DO NOT allow this proposed change to happen!!!!!

Sheree Kerr

Utah citizen

S Kerr — Jun 8, 2026
Subject: Comment on S7-2026-15 From: S Kerr Affiliation: Jun. 08, 2026 This proposal takes us backwards, not forward. It feels wrong. The SEC is supposed to protect CITIZEN'S rights, not fascism, and not the 1 percent of the wealthy. Ordinary citizens deserve to know what is happening quarterly
. Only finding out after 6 months that something bad happened to their personal accounts doesn't leave room to try to make intelligent decisions. Our money is OURS. Please DO NOT allow this proposed change to happen!!!!!

Sheree Kerr

Investor/retired
Utah citizen

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s petro — Jun 8, 2026
Subject: Comment on S7-2026-15 From: s petro Affiliation: Jun. 08, 2026 Hi, my name is Steve and I work as a DB Administrator in the public school sector. This matters to me cause I'm nearly 53, worked at and was laid off from a job after nearly 21 years at the age of 41 (and lost nearly 17K in salary to start over in my 40s), have clawed and scraped to have a retirement portfolio of 100K in it, which means I'll either be working into my 70s or until I'm dead. My portfolio has always been 96% conservative, which means it hasn't grown as much as it could have, but I don't like gambling. I cannot afford to have the government revert back to old, historically unsuccessful, methodologies that will cause me to potentially lose 38K of my 100K portfolio. That's completely unacceptable and quite frankly, non-sensical.

Sabrina Silver — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sabrina Silver Affiliation: Jun. 08, 2026 Please continue to hold companies accountable. Oversight is necessary to prevent abuse. Sabrina Silver

Yahoo Mail: Search, Organize, Conquer

SALLY CHANDLER — Jun 8, 2026
Subject: S7-2026-15 Comment From: SALLY CHANDLER Affiliation: Jun. 08, 2026 Quarterly reports are required for a reason: to make sure these companies are behaving themselves. Non-profits have to file their paperwork quarterly for the same reason. Please continue the quarterly filing.

Sent from my iPhone

Sally Sheldon — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sally Sheldon Affiliation: Jun. 08, 2026 It's my money and I want to track it closely. DON'T TAKE THAT AWAY FROM ME!
Please continue with quarterly reporting 🙏

Samuel Close 2591selwonk — Jun 8, 2026
Subject: S7-2026-15 Comment From: Samuel Close 2591selwonk Affiliation: Jun. 08, 2026 This is a no brainer. Put itself in effect without delay!

Sandi Scarlett — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sandi Scarlett Affiliation: Jun. 08, 2026 We're not stupid or blind. We're watching.

Sandra Place — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sandra Place Affiliation: Jun. 08, 2026 This is just one more way to hold down the middle class. We no longer get pensions and rely on the stock market for saving for retirement. This change is designed to allow fraud and block
 reliable information flow. Don't allow this.
Sandy Morris

Yahoo Mail: Search, Organize, Conquer

Sandra Wood — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sandra Wood Affiliation: Jun. 08, 2026 Keep the reporting as it is- quarterly. The public needs quaterly information- transparency rather than opacity! What is the reason for changing the reporting period. I saw no reason given. Without a strong reason no action should be taken.

Sandra J Wood Emeritus Faculty Indiana University

Sandy Solomon — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Sandy Solomon Affiliation: Jun. 08, 2026 More frequent reporting means better investment decisions. Those decisions fuel economic prosperity. Don’t take it away from us!

Sandy Solomon

Get Outlook for iOS

Santiago Leon — Jun 8, 2026
Subject: S7-2026-15 Comment From: Santiago Leon Affiliation: Jun. 08, 2026 Eliminate 10 q? Bad idea.

Sarah Hall — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sarah Hall Affiliation: Jun. 08, 2026 Checks and balances are needed to protect tax dollars

Sent from my Galaxy

Sarah McUmber-House — Jun 8, 2026
Subject: File No. S7-2026-15 From: Sarah McUmber-House I am a seventy-three year old, retired US Citizen, living in rural Missouri, with what little spare money there is, invested. I need, and deserve to be able to monitor those investments, not get blindsided so someone can profit more in secret. Keep those quarterly reports!

Sarah Miller — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Sarah Miller Affiliation: Jun. 8, 2026 To the SEC:
My mother's retirement, and therefore her ability to care for herself, and by extension, our family's financial well-being - depends on her and our ability to make sound financial decisions and investments. These financial decisions are dependent on truthful and dependable, and timely, financial reporting. There is no reason to backtrack and reduce financial reporting in a world where accounting has become easy - the internet and software record nearly all transactions within hours - if not minutes. There is simply no reason to change this regulation, and it would be a massive failing of the SEC to proceed with this proposal to reduce financial reporting. Please do the right thing.

Best regards,
Sarah Miller
Houston, TX

Scott Edgington — Jun 8, 2026
Subject: S7-2026-15 Comment From: Scott Edgington Affiliation: Jun. 08, 2026 Reducing the

amount of oversight into our investments will only lead to poorer and corrupt decisions on the parts of these companies. It is not that much more onerous for these companies to report 3 times a year versus 2 times.

-S

Sent from my iPhone

Scott Klingle — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Scott Klingle Affiliation: Jun. 08, 2026 My name is scott klingle - I live in Kerrville Texas and I am a teacher. I do not want you to make this change as I think it undermines the transparency that we have in showing what's going on every quarter with a stock/ company. Please do not do this as it would not be good for myself, you or the economy as a whole.

Scott Milne — Jun 8, 2026
Subject: File No. S7-2026-15 From: Scott Milne Do not allow this hiding of financials. Quarterly reporting is a must.

Scott Shuster — Jun 8, 2026
Subject: S7-2026-15 Comment From: Scott Shuster Affiliation: Jun. 08, 2026 The Asymmetry of information between the have-a-lot's and the rest of us, isn't wide enough? We need more Monopolies and monospony employment? Maybe we can lower the Federal minimum wage too.

"St***d is as st***d does. "
Forest Gump

Get Outlook for Android

Seth Zorn — Jun 8, 2026
Subject: S7-2026-15 Comment From: Seth Zorn Affiliation: Jun. 08, 2026 You should be audited every month

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Shannon Martinez — Jun 8, 2026
Subject: File No. S7-2026-15 From: Shannon Martinez As a small investor and a city employee, my retirement investments depend on quarterly information to make decisions. A twice a year report allows not only an unfair advantage for corporate insiders, it allows fraud and corruption a better chance to go unnoticed for months, potentially leaving smaller investors like me more vulnerable to losses. Quarterly being "optional" isn't the truth in reality because companies aren't going to generally do more than required and more than competitors. doesn't fix the problem because it becomes companies that opt in are often the ones whose investors most need frequent updates,

Additionally, the small savings to companies isn't worth the potential cost of hidden or fraudulent practices that end up costing the general public in their investments or losses.

Shari Embry — Jun 8, 2026
Subject: S7-2026-15 Comment From: Shari Embry Affiliation: Jun. 08, 2026 Keep it Quartly.

Sharon E — Jun 8, 2026
Subject: File No. S7-2026-15 From: Sharon E I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sharon Eblen — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sharon Eblen Affiliation: Jun. 08, 2026 If you want people to invest in your companies, you shouldn't try to screw us over by hiding your actions from your investors. This proposal is sleazy, IMO.
Sharon Eblen, retired attorney

Sharon Fox — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sharon Fox Affiliation: Jun. 08, 2026 Complete Transparency
Maybe quarterly is to much time
Reduction of time would be a better standard

Sent from my iPhone

Shauna Weatherly — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Shauna Weatherly Affiliation: Jun. 08, 2026 Why would we let this happen? Of yeah, screw us and let the billionaires do whatever to us. This is ridiculous. I have to report my income and pay estimated quarterly taxes. Why shouldn't they have to do their disclosures quarterly?

This shouldn't change. There is no good reason and dozens of bad reasons. Yet we always choose the "screw the little guy" position.

Shawn Abdullah — Jun 8, 2026
Subject: S7-2026-15 Comment From: Shawn Abdullah Affiliation: Jun. 08, 2026 I’m writing today to express my strong opposition to the proposed change in corporate reporting requirements. The proposed change widens information asymmetry between everyday Americans investing in their retirement and corporate insiders with their finger on the pulse. The American people deserve more

transparency - not less.

sincerely,
Shawn Abdullah

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shawn walker — Jun 8, 2026
Subject: S7-2026-15 Comment From: shawn walker Affiliation: Jun. 08, 2026 No way! Investors have the right to understand the risks they are undertaking. Risk/return is at the foundation of our financial marketplace. 6 months is a ridiculously long period to not know how investments are truly performing. The extended reporting period will create increased market volatility (which is great for our current administration and their cronies) and leave both individuals and institutions at much greater risk for unexpected loss. All investors will have their perspective, but as a retiree, who is carefully managing my assets, the lack of transparency would be particularly unnerving

Shawn Walker

Sent from my iPad

Shazza Maddog — Jun 8, 2026
Subject: S7-2026-15 Comment From: Shazza Maddog Affiliation: Jun. 08, 2026 This seems like fraud waiting to happen. Without quarterly reviews, information can be "lost" or hidden. We need better oversight, not less yearly.

S J Smith, Administrative Assistant

Sheila Wapner — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sheila Wapner Affiliation: Jun. 08, 2026 Sheila Wapner, there’s no reason to change to six months from quarterly. Quarterly works. We need to keep as much information available and make every effort to stop misinformation, disinformation and the ability to hide information

Sent from my iPad

Shelley Mccormick — Jun 8, 2026
Subject: S7-2026-15 Comment From: Shelley Mccormick Affiliation: Jun. 08, 2026 I need quarterly statements to plan my next moves, waiting 6 months to see trends and analyze is an unfair disadvantage to retail customers like myself. The playing field must be kept level for all investors.
S.B. McCormick
Trustee McCormick Family Trust

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shelley park — Jun 8, 2026
Subject: S7-2026-15 Comment From: shelley park Affiliation: Jun. 08, 2026 On behalf of all ordinary

(ie not billionaire) retirees, please keep mandating quarterly reports. We rely on the information to budget wisely.

Thank you for thinking about the citizens and not simply corporations. We really on corporate transparency.

Shelley, a soon to be retired teacher.

Dr. Shelley Park

Professor of Philosophy & Cultural Studies
University of Central Florida
Orlando, FL 32816

When we expose a problem we pose a problem
--Sara Ahmed, Living a Feminist Life

Sheri Hudak — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sheri Hudak Affiliation: Jun. 08, 2026 Quarterly reports are important for investor communication and research. Please continue to require them for public companies

Sent from my iPhone
Sheri Hudak
Retiree

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sheripj — Jun 8, 2026
Subject: S7-2026-15 Comment From: sheripj Affiliation: Jun. 08, 2026 I want to keep my quarterly reports! They help keep me on track. Thank you, Sheri Johnson

Sent from AT&T Yahoo Mail on Android

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sherri — Jun 8, 2026
Subject: Comment on S7-2026-15 From: sherri Affiliation: Jun. 08, 2026 There is a reason the rules were changed from 1955 standards. SEC is responsible for making investments safe. To relax safeguards AND reduce access to relevant information is to Encourage fraud
and cheating. Do Not Change the Rules.
AND insider trading rules need to be applied to Everyone, including Congress and executive branch.

Yahoo Mail: Search, Organize, Conquer

Sherri Berglund — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sherri Berglund Affiliation: Jun. 08, 2026 I have been investing in equities for over 45 years as part of my retirement plans. I use the quarterly reports of the companies that are either held in my portfolio or ones I'm considering adding. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sherri Berglund

Sherry Beach — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sherry Beach Affiliation: Jun. 08, 2026 This is a ridiculous idea! Companies need to be closely monitored and held accountable.

Sent from my iPhone

Sheryl M — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sheryl M Affiliation: Jun. 08, 2026 Why would you pass a law that increases the potential for fraud? Allows companies more leeway in their filings opening the door for another Enron or Madoff ?? There's already too much fraud & embezzlement in banks & big companies why increase the chances?

Sheryl Murphy

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slscheetz — Jun 8, 2026
Subject: S7-2026-15 Comment From: slscheetz Affiliation: Jun. 08, 2026 Just another for things to slide under the radar.
Stay honest and transparent Quarterly reports are a must. DO NOT CAVE TO EXTERNAL PRESSURE.

Sent from my Galaxy

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smc369 — Jun 8, 2026
Subject: S7-2026-15 Comment From: smc369 Affiliation: Jun. 08, 2026 Keep quarterly corporate report requirements in place.
Susan McCann
Concerned Voter

Sent from my Galaxy

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smc369 — Jun 8, 2026
Subject: S7-2026-15 Comment From: smc369 Affiliation: Jun. 08, 2026 Keep quarterly report requirements in place.
Susan McCann
Concerned Voter

Sent from my Galaxy

Sohail Mirza Amjad Baig, Accounting Manager — Jun 8, 2026
PUBLIC COMMENT ON SEC PROPOSED RULE
File No. S7-2026-15 — Semiannual Reporting

Pre-Drafted Asset 01 — Submitted by Sohail Mirza Amjad Baig

SUBSTANTIVE COMMENT

Identification of the Commenter

Sohail Mirza Amjad Baig, Master of Commerce (Finance), University of the Punjab; Bachelor of Commerce, University of the Punjab; recognized Accounts Supervisor under the Saudi Organization for Chartered and Professional Accountants (SOCPA); Supervisor of Accounts Receivable, Cash, Bank and Loans at a major beverage manufacturer in the Kingdom of Saudi Arabia, in continuous service since December 2009. Lead author of "Effect of Accounts Receivable Efficiency, Cash Flow Control, Lean Practices, and Quality Standardization on Sustainable Performance: Evidence from KSA," Migration Letters, Vol. 21, No. S11 (2024), pp. 1760–1770. The commenter writes in individual professional capacity and not on behalf of any current or former employer.

Summary of Comment

The undersigned supports the Commission's effort to give domestic registrants the option to file on Form 10-S in lieu of Form 10-Q under the proposed Semiannual Reporting framework, subject to the qualifications set out below. The substantive point of the comment is that the success or failure of any change in reporting cadence is determined, at the operating-company level, by the integrity of the underlying receivables, cash, bank, reconciliation, and internal-controls discipline that produces the reported numbers. Adjusting the cadence without strengthening the operating-layer financial-controls infrastructure that feeds it would shift the timing of disclosure without improving its quality. The Commission should pair the cadence option with explicit guidance that supports operating-layer financial-controls modernization at mid-market and smaller registrants.

1. The Operating-Layer Financial-Controls Foundation Is the Binding Constraint

At the operating-company level, period-end reporting quality is a function of three connected systems: (a) the accounts-receivable sub-ledger and its reconciliation to the general ledger; (b) the cash-management module within the enterprise resource planning (ERP) platform, including bank-statement automation, multi-bank and multi-currency reconciliation, and treasury workstation integration; and (c) the internal-controls and audit-liaison work that produces audit-grade trace evidence at month-end and quarter-end. These three systems are the binding constraint on the quality of any interim disclosure. Adjusting the disclosure cadence to semiannual does not change the systems; it changes only the frequency at which their output reaches investors.

The commenter's twenty-plus years of experience in this layer, including three completed ERP migrations (Oracle E-Business Suite R11 in 2010, Oracle R12 in 2012, and SAP S/4HANA in 2022) at a high-volume beverage manufacturer, indicates that the costs of period-end close are concentrated at month-end six and month-end twelve of the fiscal year regardless of whether the registrant files a Form 10-Q at quarter-end three and quarter-end nine. The peer-reviewed empirical work the commenter co-authored in Migration Letters (2024, Vol. 21, No. S11) corroborates this, with accounts-receivable efficiency and quality standardization producing the highest empirical loadings on sustainable enterprise performance among the four drivers tested.

2. Semiannual Cadence Will Benefit Some Registrants and Disadvantage Others

For smaller domestic registrants with stable revenue, low receivables volatility, and predictable

working-
capital cycles, semiannual interim reporting on Form 10-S will reduce direct compliance cost and management distraction without materially reducing the quality of the information reaching investors. For registrants with seasonally volatile receivables, lumpy revenue recognition, or active working-capital
programs financed against the receivables base, semiannual cadence will leave significant performance
variance undisclosed for longer periods, which the credit and lending markets will price in through tighter covenants, higher pricing, or reduced facility size.
The Commission's framework should accordingly: (a) confirm that election of semiannual reporting is reversible without prejudice, so registrants can return to quarterly reporting if the operating profile changes; (b) clarify the audit-readiness and internal-controls testing expectations for registrants that elect semiannual reporting; and (c) preserve the existing Section 404 internal-controls attestation regime in unchanged form, with no inference that semiannual cadence reduces the substantive Section
404 obligation.
3. Recommended Companion Guidance on Operating-Layer Modernization
The undersigned respectfully recommends that the Commission accompany any final rule with companion staff guidance addressing the following operating-layer questions, which are the questions
that determine whether semiannual reporting works in practice:
First, expectations regarding mid-period reconciliation discipline. Registrants electing semiannual reporting should be expected to maintain monthly bank and receivables reconciliations internally even
where quarterly external disclosure is not required, because the audit-readiness and internal-controls
infrastructure depends on month-end discipline at every month, not only at the months reported externally.
Second, guidance on the Form 10-S MD&A discussion of mid-period variances. The Form should require
discussion of any material variance that occurred mid-period but resolved before the semiannual reporting date, so that investors can understand the underlying volatility profile even when the period-
end snapshot is stable.
Third, clarification of the receivables and cash-flow disclosure expectations on Form 10-S. The proposed
amendments to Regulation S-X should be paired with explicit guidance that the receivables aging analysis, the days-sales-outstanding trend, and the cash-conversion-cycle trend should be presented on
a comparable basis to the prior-period Form 10-Q disclosure, so that investors can construct continuous
time series across the cadence change.
4. The Cadence Change Should Not Reduce Investment in Operating-Layer Modernization
A risk in any move toward less frequent disclosure is that operating companies treat the reduced cadence as license to underinvest in the operating-layer infrastructure. The Commission should make
explicit that the Form 10-S option does not change the substantive obligation to maintain receivables,
cash, bank, reconciliation, and internal-controls discipline at the same standard previously required to
support Form 10-Q. Mid-market registrants in particular face documented constraints in the cross-platform ERP-financial-controls expertise needed to maintain that standard, as documented in the

U.S.
Bureau of Labor Statistics Occupational Outlook Handbook entry for Accountants and Auditors at bls.gov/ooh/business-and-financial/accountants-and-auditors.htm and in the American Institute of Certified Public Accountants pipeline reports at aicpa-cima.com. Strengthening that operating-layer capacity is, in the commenter's view, the larger policy question of which the cadence question is one part.
5. Closing
The undersigned supports the Commission's exercise of optionality on interim reporting cadence and
respectfully recommends that the final rule pair the Form 10-S option with the companion operating-layer guidance described above. The Commission's attention to the integrity of operating-layer financial-
controls infrastructure, on which both quarterly and semiannual reporting ultimately rests, is the foundation of investor confidence and capital-formation efficiency in the U.S. mid-market segment that
the proposed rule most directly affects.
Respectfully submitted,
Sohail Mirza Amjad Baig
Master of Commerce (Finance), University of the Punjab
Supervisor — Accounts Receivable, Cash, Bank and Loans

Sonja Canacari — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Sonja Canacari Affiliation: Jun. 08, 2026 Please STOP this change!!

Sent from my iPhone

Srivatsava Daruru — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Srivatsava Daruru Affiliation: Jun. 08, 2026 Quartely disclosures promote speed in execution as well as speed in investment. This will in turn lead to more investments and overall growth in the stock market.

Stan Wong — Jun 8, 2026
Subject: S7-2026-15 Comment From: Stan Wong Affiliation: Jun. 08, 2026 I'm a retiree with investments as my primary source of income.
Allowing companies 6 months to file financials would be a serious step backwards and reduce transparency for investors.

Stan Wong

Stef Coleman — Jun 8, 2026
Subject: File No. S7-2026-15 From: Stef Coleman I am against this proposal. It is written disingenuously and the language is misleading. There is no need to change the current

requirements. This would hurt normal investors. If something like this is passed, I will be changing my investments to other markets.

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steinkecse — Jun 8, 2026
Subject: S7-2026-15 Comment From: steinkecse Affiliation: Jun. 08, 2026 It seems everything that this governmet is doing supports the biggest of the big. Perhaps maybe do something that actualy supports the little guy. I am not in approval of allowing corporations to onky file twice. Keep things the way they are.

Sent from my Galaxy

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stella brown — Jun 8, 2026
Subject: Comment on S7-2026-15 From: stella brown Affiliation: Jun. 08, 2026 Please keep counting quarterly!! I need the savings!

Stephanie Crowley — Jun 8, 2026
Subject: S7-2026-15 Comment From: Stephanie Crowley Affiliation: Jun. 08, 2026 If anything the reports should be MONTHLY but quarterly will do. In this era of unprecedented corruption key figures could be long gone with investors' money before they even are made aware that there is a problem.

Sent from my iPad

Stephen Stouch — Jun 8, 2026
Subject: File No. S7-2026-15 From: Stephen Stouch I'm surprised the SEC would entertain this proposal. What would be the benefit to the public by withholding data 6 months at a time? Will institutional investors willingly go along without data for 6 months? I think not. I believe there is historical data indicating there's a need for quarterly reports, indeed monthly reporting would be great in our fast moving economy in especially volatile industries. That's a big no for me.

Stephen Cappelli — Jun 8, 2026
Subject: S7-2026-15 Comment From: Stephen Cappelli Affiliation: Jun. 08, 2026 I already dont trust companies to do their own due diligence..everyone is out for themselves..if you allow companies to go 6 months at a time to post their Financials you are hurting everyone that invests in the SEC..They

want to be a public company let's make sure they make the public aware of how they are running their company.
Stephen Cappelli
Pharmacist
This matters to me for the future of my family and my retirement
Don't let the rich get richer on the backs of the middle class

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Steve Barber — Jun 8, 2026
Subject: S7-2026-15 Comment From: Steve Barber Affiliation: Jun. 08, 2026 Do not make it easy for companies to hide their data for six months. That will only increase insider trading at the expense of most 401k people like me. John, S Barber, retired and relying on my 401k not to be decimated by insider traders.

Sent from my iPhone

Steve Brown — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Steve Brown Affiliation: Jun. 08, 2026 Do not make this change! I am too close to retirement!

Sent from my iPhone

Steve Webster — Jun 8, 2026
Subject: S7-2026-15 Comment From: Steve Webster Affiliation: Jun. 08, 2026 Increase reporting to monthly. insider trading happens in days, even hours. the faster the reporting, the faster we can catch the Oligarchs padding their pockets.

Steve Webster — Jun 8, 2026
Subject: S7-2026-15 Comment From: Steve Webster Affiliation: Jun. 08, 2026 Increase reporting to monthly. insider trading happens in days, even hours. the faster the reporting, the faster we can catch the Oligarchs padding their pockets.

Steven Sloan — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Steven Sloan Affiliation: Jun. 08, 2026 Keep with quarterly reporting!

Sent from my iPhone

Stew Benedict — Jun 8, 2026
Subject: S7-2026-15 Comment From: Stew Benedict Affiliation: Jun. 08, 2026 Stew Benedict, retired. Quarterly reporting is a must. Publicly traded companies need to be transparent.

Stew Benedict
Mohawk Lake/Lake Okeechobee

Stewart Feerick — Jun 8, 2026
Subject: S7-2026-15 Comment From: Stewart Feerick Affiliation: Jun. 08, 2026 My name is Stewart Feerick, an engineer and project manager. As an engineer I understand the importance of regular, accurate, and up to date data for critical decision making. I have several 401k and other index funds that I am relying on to be able to retire some day. I can't think of any benefit to me and the security of my hard earned savings from reducing the frequency (and therefore accuracy) of this reporting. Please do not change the reporting requirements, as we've seen countless times over the last several decades, things can change quickly, a lot can happen in 6 months. Why should investors and, most importantly to me, those who manage my life savings be forced to make decisions with less accurate data. Please, keep the reporting quarterly!

Sincerely,
Stewart

Sue Rivir — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sue Rivir Affiliation: Jun. 08, 2026 I am a 78 year old retired grocery associate. Worked hard since I was 13 years old. I am at that point in my life that I need to know where I stand financially. Big bills come frequently and can be life and death. IWe need this information quarterly or more often. Susan Rivir

Sent from my iPhone

Sue Tavarozzi — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sue Tavarozzi Affiliation: Jun. 08, 2026 Keep the reporting as it is, no secrets in business!! Sue Tavarozzi

Yahoo Mail: Search, Organize, Conquer

Sun Camulos — Jun 8, 2026
Subject: Comment on S7-2026-15 From: SUN Camulos Affiliation: Jun. 8, 2026 Hi Guys,
I'm hoping you keep the every 90 day / 3 month notification. I'd like to be able to retire one day, and having the company held to the standards is the best practice. Thank you for your time!

Susan Antrican — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Antrican Affiliation: Jun. 08, 2026 They use our money

to make them money! If they could steal it all they would. The SEC should be protecting the public not the corporate greedy. They should have to report weekly help prevent crime. Susan Antrican

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Susan Berry — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Susan Berry Affiliation: Jun. 08, 2026 Like everything else in this world, history will repeat itself if we don't learn from our lessons. We learned that only reporting twice a year is not good for our markets. I am a retired teacher who saved as much as I could on a very measly salary. I need that money for retirement and for my care as I age, not as play money! I can't afford to lose any of my investments. Our administration is making money off the backs of ordinary citizens, and our President is NOT a proven good and ethical businessman. Do NOT change from quarterly reporting. That will only lead to our demise. Susan Berry

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Susan Cooke — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Cooke Affiliation: Jun. 08, 2026 It is hard to be an investor. Mandatory reporting done on a regular basis allows us to make informed decisions. It also sheds a light on actions related to fraud and potential market manipulation reducing these incidents. Without a serious review and discussion on the proposed policy change, investors see this as an attempt to hide information that should be made public.

Susan Cooke

Susan Dettloff — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Susan Dettloff Affiliation: Jun. 08, 2026 It seems transparency is the best policy. Keeps things more visible and honest. Question is who benefits by changing the system to semi-annual? Not the investor! Leave the reporting as it IS!!!

Sent from my iPhone

Susan Friedmann — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Friedmann Affiliation: Jun. 08, 2026 Definitely keep reporting quartly. We, the public , deserve to know what's going on there. Enough hiding going in trump's gov't as it is! Susan Friedmann, retired school bus driver, sick of being lied to.

Sent from my iPad

Susan Kranker — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Kranker Affiliation: Jun. 08, 2026 Kim Kranker. Retired paralegal. Too tired to explain why it matters to me
. IT JUST DOES!

A BIG, FAT "NO." KEEP IT QUARTERLY! DON'T LET THEM CONTINUE THEIR KING MIDAS BEHAVIOR!

Susan Lynn — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Lynn Affiliation: Jun. 08, 2026 Why wouldn't you want people to be able to see their accounts every three months? It makes no sense to make this change and certainly seems like you are trying to hide something. Do NOT do this!

S. McKinney
Retired, former Esthetician, HR representative and Executive Assistant

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Susan Poag — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Poag Affiliation: Jun. 08, 2026 Hi. Over the past 45 years I have had a 401K, which I eventually transitioned into an IRA. The quarterly reports have been invaluable to help me keep up with the market and make timely decisions concerning my money. I highly encourage you to not change the reporting requirements. We need all of the tools available to make sure our money is safe in the current economy and that our investments will be there when we need them.Thank you.
Susan Poag
Small business owner

Sent from my iPad

Susan Rankert — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Rankert Affiliation: Jun. 08, 2026 Rule S7-2026-15 will not serve the interests of the general investing population. It will favor the elite few who do have access to the information, allowing them to make financially advantageous stock trades-while leaving the rest of us to make investment decisions based on old, out of date information. It would essentially legalize insider trading.
Do not enact this new rule.

The only thing necessary for the triumph of evil is that good men do nothing.

Susan Rice — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Susan Rice Affiliation: Jun. 08, 2026 Are you out of your Fn minds?????????

Good health, Sue Rice
Sent from my iPhone

Susan Seel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Seel Affiliation: Jun. 08, 2026 It is imperative that company quarterly reporting stay in place. It helps maintain accountability, transparency, and integrity.

S Seel
Investor

Sent from my iPadAir

Susan Welch — Jun 8, 2026
Subject: Quarterly reporting From: Susan Welch Affiliation: Jun. 08, 2026 Reporting should be quarterly. I am retired in Maryland. A portion of my
income comes from retirement savings and the company that handles that
money needs quarterly reports in order to respond to changes
efficiently. ___ Susan Welch

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Susan Welch

Susan Wimer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susan Wimer Affiliation: Jun. 08, 2026 The checks on corporations have been weakened enough through the use of inferior parts, shoddy manufacturing of goods and poor customer service. It's sad to watch the degradation of our businesses so the rich can get richer.

Sent from my iPhone

Susann Graham — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susann Graham Affiliation: Jun. 08, 2026 As a licensed CPA with public accounting audit experience of public companies, quarterly reporting is crucial for investors. It is also important to hold public companies accountable on at least a quarterly basis.

Susann M. Graham, CPA

Susie Tibbs — Jun 8, 2026
Subject: S7-2026-15 Comment From: Susie Tibbs Affiliation: Jun. 08, 2026 No / this is corrupt and unfair to those with investments and leaves us unable to make good financial decisions and changes - stop the corruption

Sent from my iPhone

Suzanne Montalalou — Jun 8, 2026
Subject: S7-2026-15 Comment From: Suzanne Montalalou Affiliation: Jun. 08, 2026 My name is

Suzanne Montalalou and I am a Realtor in Austin, Texas. I previously worked as a freelance writer, writing about personal finance for the middle-class investor. The middle-class investor is someone who will almost certainly never obtain "inside information" which is why frequent public reporting is essential to helping them make sound decisions about their investment portfolio. For this reason, I respectfully submit my request that quarterly reporting be preserved.

Sybil E Schlesinger — Jun 8, 2026
Subject: S7-2026-15 Comment From: Sybil E Schlesinger Affiliation: Jun. 08, 2026 Clearly, the buyer should not have to beware. Shame on you.

Sybil Schlesinger
Moretown, Vermont

T Funn — Jun 8, 2026
Subject: S7-2026-15 Comment From: T Funn Affiliation: Jun. 08, 2026 Full open reporting all year long is needed by every publicallly traded company.

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T Funn — Jun 8, 2026
Subject: S7-2026-15 Comment From: T Funn Affiliation: Jun. 08, 2026 Full open reporting all year long is needed by every publicallly traded company. I am employed at the Northern Trust, a publicly traded company in Chicago, Illinois.

Ted Funn

Tara Johansson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tara Johansson Affiliation: Jun. 08, 2026 I have a modest 401k account and am very concerned with my investments. I want and expect quarterly reports. I am a single mother of 4 children and currently work in real estate and this account and it’s continued growth is my best hope for my life as a senior citizen.
Tara Johansson

Sent from my iPhone

Ted Barrett — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ted Barrett Affiliation: Jun. 08, 2026 Ted Barrett
Gainfully RETIRED
NO NO NO NO six month black out for publicly traded companies

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Ted Schultz — Jun 8, 2026
Subject: S7-2026-15 Comment From: Ted Schultz Affiliation: Jun. 08, 2026 Quarterly reports are necessary more than ever. The pace of information and reporting has sped up exponentially and requires almost real time monitoring. With computers and monthly accounting this should be increasingly less of a problem then of years past. Keep quarterly reports.

Sent from my iPhone

Teresa Ann Frankfurth — Jun 8, 2026
Subject: S7-2026-15 Comment From: Teresa Ann Frankfurth Affiliation: Jun. 08, 2026 No! Do not implement this!

Sent from my iPhone

Terrence Carter — Jun 8, 2026
Subject: S7-2026-15 From: Terrence Carter Affiliation: Jun. 08, 2026 This country is in need of more transparency, not less. As a future fund manager and venture capitalist, the need for oversight is increasing, as it is proven that those in positions of power cannot govern themselves in a way that benefits everyone. "Power corrupts, and absolute power corrupts absolutely."

If this country is expected to exist for another 250 years, then actions need to be taken immediately to bring and maintain accountability. There is no room for more corruption, and this proposal would empower less liberty and justice for all. This cannot happen. We are on the cusp of revolution, and this would just be an accelerant to that end. Stop the insanity.

Sincerely,

Terrence Carter
Finance and Financial Services Professional

Terri — Jun 8, 2026
Subject: S7-2026-15 Comment From: Terri Affiliation: Jun. 08, 2026 Facts are friendly. I want the current quarterly reports mandate to continue.
Information powers decisions. I want that data to manage my financial life.
Dr Terri Risolo

Theodore Surdy — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Theodore Surdy Affiliation: Jun. 08, 2026 Stop the corruption of everything now 🇺🇸

Sent from my iPhone

Theresa Ballaron Titone — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Theresa Ballaron Titone Affiliation: Jun. 08, 2026 Don't do this! You know it is wrong! Thousands of people will lose money from savings they have worked for their entire lives. Please don't let this happen.

Theresa Titone
Cortez, Colorado

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theresa wellman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: theresa wellman Affiliation: Jun. 08, 2026 Quarterly.

The evidence shows It works.

Thank you,
Theresa Wellman

Thomas Cusack — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Thomas Cusack Affiliation: Jun. 08, 2026 Thomas Cusack Professor New York. Transparency is essential for free and fair markets. Quarterly reporting provides more accurate, timely and
nuanced information. It has proven not to be unduly burdensome. It should be maintained.

Thomas Cusack

Thomas Jones — Jun 8, 2026
Subject: S7-2026-15 From: Thomas Jones Affiliation: Jun. 08, 2026 Thomas Jones, analyst, this proposal further stacks the deck for the corporate greed and lack of accountability that is the underlying reason why the SEC was established. The numerous market failures that this will create are preventative by merely maintaining the status quo.

Thomas Kaczur, Author — Jun 8, 2026
Subject: File No. S7-2026-15 From: Thomas Kaczur There is enough skulldugery on going the system does not need more .

Thomas Meacham — Jun 8, 2026
Subject: S7-2026-15 Comment From: Thomas Meacham Affiliation: Jun. 08, 2026 I am retired, and my savings are in securities. Every six month is not due diligence or proper stewardship of my investments. I am totally in favor of keeping the quarterly reporting, especially during this administration, which is so profligate and careless with other peoples' money.

Sent from my iPhone

Thomas Meagher — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Thomas Meagher Affiliation: Jun. 08, 2026 keep the quaterly reporting.

Thomas Pinkert — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Thomas Pinkert Affiliation: Jun. 08, 2026 I like getting quarterly returns and keeping companies accountable.

Sincerely,

Thomas Pinkert
Waikoloa, Hawaii 96738

Thomas Sullivan — Jun 8, 2026
Subject: S7-2026-15 Comment From: Thomas Sullivan Affiliation: Jun. 08, 2026 This is reprehensible and probably illega

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Thomas W. Henderson — Jun 8, 2026
Subject: S7-2026-15 Comment From: Thomas W. Henderson Affiliation: Jun. 08, 2026 Companies should be required to show their if they are open to public investment. Investors have a right to know everything about their company.

Thomas W. Henderson
Sent from my iPad

Thomas White — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Thomas White Affiliation: Jun. 08, 2026 Thomas White; Owner-VTD Rail Consulting
The financial system is entirely broken. The very last thing that anyone
except the few who stand to make yet more money from their business
practices, is relieving regulation.

Tiarrah Marker — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tiarrah Marker Affiliation: Jun. 08, 2026 Tiarrah Marker, Employee and Investor. Giving 6 months with absolutely no transparency for investors is not wise, it's hiding; especially for any SEC company filing that holds government contracts. The American people have had enough fraud and corruption hidden, time for transparency. Thank you.

Tim Colborn — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tim Colborn Affiliation: Jun. 8, 2026 To representatives in the Securities and Exchange Commission: Reducing required reporting to twice a year is a bad idea. As a retiree, making timely investment decisions is critical to my ability to effectively manage my savings, particularly my retirement investments. With any increase in volatility, that need is magnified. In addition, knowing that persons acting with inside information are rarely punished by the current administration means that those insiders able to access that information may benefit at the expense of outsiders. Keep quarterly reporting as is!

G Timothy Colborn
Retiree

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Tim Doyle — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Tim Doyle Affiliation: Jun. 08, 2026 Retired investor. DO NOT CHANGE QUARTERLY REPORTING FOR PUBLICLY TRADED COMPANIES! Horrible idea!
TR Doyle

Tim Meier — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tim Meier Affiliation: Jun. 08, 2026 It's our money in their accounts! Why would anyone even think this is a good idea. This is reducing transparency! There are already too many fees on these accounts!

Get Outlook for Android This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed.

Tim Renaud — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tim Renaud Affiliation: Jun. 08, 2026 Don't touch this rule if you want to keep you jobs.

Tim Renaud
Barnhart, MO

Timothy Nowak — Jun 8, 2026
Subject: S7-2026-15 Comment From: Timothy Nowak Affiliation: Jun. 08, 2026 Reporting should be maintained as quarterly. I think it should be even more frequently than every quarter, such as monthly or bi-monthly.

Yahoo Mail: Search, Organize, Conquer

Tina — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tina Affiliation: Jun. 08, 2026 My name is Christina McDougall, age 56, management consultant.
This proposed rule makes it impossible to invest without knowing a company's performance every single quarter. I'm reaching retirement age and if I make a wrong move with my IRA funds - I could lose out on tens of thousands and even hundreds of thousands of dollars if a company is able to keep bad news from the investing public for 6 months. If these public companies want stock and bond holder money they MUST continue to report their full financials every 3 months - because we cannot just trust and ASSume the companies are performing fine during black out periods. Do not allow companies to go dark with important financial information for 3-6 months at a time.
Thank you.

Sent from my iPhone

Tina Simcich — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tina Simcich Affiliation: Jun. 08, 2026 This is an insanely dangerous and stupid idea. Investors have every right to stay current with corporate prrformance!

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tinkerb333 — Jun 8, 2026
Subject: Comment on S7-2026-15 From: tinkerb333 Affiliation: Jun. 08, 2026 You want to destroy the economy, this is exactly how you do it. The American public will not benefit from reverting to 1955 rules. In fact, it will drive the rest if us who are barely holding on against rampant inflation into poverty .

And if we're all impoverished, there will be no one to buy goods and services, and everyone loses, even the mega corporations.

Transparency drives growth. Secrecy and lack of reporting drives corruption.

I'm 62. Near retirement. Do not gamble with my livelihood or financial security.

Sincerely,
Maria Turner
Indianapolis

Sent from my Galaxy

TJ Bell — Jun 8, 2026
Subject: S7-2026-15 Comment From: TJ Bell Affiliation: Jun. 08, 2026 As a new investor this action would cripple my ability to gain new insights on companies it would make already lagging data even more so not that Wallstreet has ever been concerned with fairness but this just seems draconian it would put the insider so far ahead of retail in every sense that it makes owning share in anything even mildly speculative a blind gamble and companies held up by retail would loose support because of risk that isn't capitalism earnings are where the brightest stars start to shine gaining support for results and vice versa in the name of capitalism i besiege you dont do this

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TOBIE LURIE — Jun 8, 2026
Subject: S7-2026-15 Comment From: TOBIE LURIE Affiliation: Jun. 08, 2026 We need to continue

to receive our quarterly reports in a timely fashion
Please do
Not change this reporting.

Sent from my iPhone

Todd Killinger — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Todd Killinger Affiliation: Jun. 08, 2026 I am OUTRAGED by the constant criminal activity corporations are allowed to commit against the very people who fund them. YOU MUST MAINTAIN QUARTERLY REPORTING OF PUBLICLY HELD COMPANIES. Anything less allows all manner of financial chicanery to be committed without investors being aware until they see it impact their own bottom line. I am an advertising professional in Virginia and I did not work and invest for over 35 years of my life to have my money go up in smoke thanks to some CFA's mismanagement. The American people are FED UP! Stop allowing corporations to do as they will with our money. MAINTAIN QUARTERLY REPORTING!

Todd Lampiris — Jun 8, 2026
Subject: S7-2026-15 Comment From: Todd Lampiris Affiliation: Jun. 08, 2026 Todd Lampiris, PM. Totally ridiculous, this will allow insiders an extra 3 mos. to dump stock and let the bagholder take the loss when the company is failing!

Tom Lynch — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tom Lynch Affiliation: Jun. 08, 2026 I believe the quarterly 10Qs are necessary to keep retail investors informed of a company's performance, retail investors are already at a disadvantage to institutional investors and insiders. Quarterly 10Qs at least keep the playing field a little more level.

Toni Jones — Jun 8, 2026
Subject: S7-2026-15 Comment From: Toni Jones Affiliation: Jun. 08, 2026 Four reasons this is bad for every investor.

01
You'd be flying blind for six months.
A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.
02
More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?
03

"Optional" is a trick.
The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.
04
The supposed savings are tiny, and they don't go to you.
Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors. THANK YOU FOR YOUR TIME Toni Jones

Sent from my iPhone

Tony Chung — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Tony Chung Affiliation: Jun. 08, 2026 Hello,

my name is Anthony Chung, I am a physician who only recently started my financial career due to medical training. Without adequate reporting it would be difficult to make educated financial choices to protect myself and my family. You would expect those taking care of you to have the most up to date information, why would finances be any different?

Best,

Anthony Chung

Tony Zimmerman — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Tony Zimmerman Affiliation: Jun. 08, 2026 There is no reason to go back. This is just the next step in the fleecing of america.

Tracey Crook — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tracey Crook Affiliation: Jun. 08, 2026 The SEC must keep its practice of quarterly reporting of Wall Street. The US public let know the workings of these companies in order to make informed . twice a year is too long to go and invites corruption. We must have transparent reporting.

Sent from my iPhone

Tracie Kennedy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tracie Kennedy Affiliation: Jun. 08, 2026 If companies can hide their financials then what are we even trading on? How cool their names are?
-Tracie Kennedy, business owner

Sent from my iPhone

Tracy Lippel — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tracy Lippel Affiliation: Jun. 08, 2026 Company's earnings should be reported quarterly! It's too easy for them to hide changes if it's not quarterly!

Tyrone Drawdy — Jun 8, 2026
Subject: S7-2026-15 Comment From: Tyrone Drawdy Affiliation: Jun. 08, 2026 Tyrone Drawdy, Facilities Manager,
In a country where everything is tied to the stock exchange. How can it possibly make sense to give the humans, who run the companies that make it up. More of a chance to screw it up?

Tywann White — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Tywann White Affiliation: Jun. 08, 2026 Abousley not we aren't going back

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Usha Abramovitz — Jun 8, 2026
Subject: File No. S7-2026-15 From: Usha Abramovitz This is a TERRIBLE idea and will further undermine the public’s trust in the market, with good reason. What is needed is more transparency, not less transparency, unless of course companies have something big to hide!

Valerie Ernest — Jun 8, 2026
Subject: S7-2026-15 Comment From: Valerie Ernest Affiliation: Jun. 08, 2026 I want quarterly reports to avoid insider trading!!!

Valerie Johnston — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Valerie Johnston Affiliation: Jun. 08, 2026 My name is Valerie Johnston. I live in Las vegas & I'd love to be retiring soon. I've been dumping as much money into stocks as possible, trying to catch up. I already lost everything in a nasty divorce, I can't afford to watch my investments fall. However, if you change the rules & allow companies to only report earnings twice a year, all the sacrifices I'm making now will be for nothing! I've already been watching my 401k & other investments fall lately due to this conflict with Iran. I don't have a lot of years left before I'm not able to work anymore, so I need my stocks to rebound. Not fall more. It appears you've already tried this when I was a kid & it was a disaster for investors. If you look at the numbers from 1955-1970, you'll see that it clearly didn't work well for investors. Please don't make us go through it again! Don't repeat the mistakes of the past.
Thank you,

Valerie Johnston

Valorie Bratcher — Jun 8, 2026
Subject: S7-2026-15 Comment From: Valorie Bratcher Affiliation: Jun. 08, 2026 Whatever will they be able to hide in 6 months? Why do they need this if their operations are up front and straight forward? Say no !

Vera Buk-bjerre — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Vera Buk-bjerre Affiliation: Jun. 08, 2026 I am retired. I need to know how investments are doing. Quarterly is hardly too often

Sent from my iPhone

Verena Scherer — Jun 8, 2026
Subject: S7-2026-15 Comment From: Verena Scherer Affiliation: Jun. 08, 2026 Verena Pensioner
When we don't have a right to know, why should we invest, pay brokers or advisors? You expect us to invest blindly? We can invest in other areas that don't have such restrictions.
' Investing.com highlighted how the move to semi-annual reports “would work against investors by increasing information gaps, raising the risk of surprises, and creating more room for insider advantage.”'
Elon Musk will love this!

Verna Pilling — Jun 8, 2026
Subject: S7-2026-15 Comment From: Verna Pilling Affiliation: Jun. 08, 2026 Leave your hands off the reporting of my 401K.

Sent from my iPad

Veronica — Jun 8, 2026
Subject: S7-2026-15 Comment From: Veronica Affiliation: Jun. 08, 2026 My name Veronica and I am an analyst at a pharmaceutical company. I depend on federal agencies such as the SEC to protect not only myself but also my colleagues, family and friends from negative impacts when corporations defraud the public. A relaxation in reporting regulations is an enormous step in the wrong direction. Already individuals suffer when corporations lie about their finances and make questionable and illegal decisions. Strong regulations and oversight are the ONLY things keeping many companies from doing more to line their own pockets at the expense of the American citizens. I ask that you continue to require quarterly reports from all public corporations and I ask that you DO NOT roll this back to a mere 6-month requirement. The American people will be the ones to feel the worst of the consequences if these regulations are relaxed. Thank you for taking the time to read my comment.

Vicki — Jun 8, 2026
Subject: S7-2026-15 Comment From: Vicki Affiliation: Jun. 08, 2026 I am not privy to upcoming decisions in Congress. Let's level the playing field a tiny bit and continue with quarterly reports. Citizens deserve this.

Sent from my iPad

Vicki White — Jun 8, 2026
Subject: S7-2026-15 Comment From: Vicki White Affiliation: Jun. 08, 2026 Vicki White- retired. As a retired person I live on investments of my life savings. I need to be aware of the status of the companies I have invested in. Even quarterly statements aren't enough keep it as it is or make it shorter.

Sent from my iPad

Vickie Shepherd — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Vickie Shepherd Affiliation: Jun. 08, 2026 As a retired teacher living in Pennsylvania, I ask that the quarterly reporting cycle be continued. More frequent information benefits the millions whose retirement funds are invested through various vehicles in the market. Diminishing transparency serves no apparent broad-investor purpose. Thank you.

Sent from my iPhone

Victor Kappeler — Jun 8, 2026
Subject: S7-2026-15 Comment From: Victor Kappeler Affiliation: Jun. 08, 2026 Hell no!

Victor E. Kappeler, Ph.D.
Dean & Foundation Professor, Emeritus
Eastern Kentucky University
College of Justice & Safety

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Victoria Miller — Jun 8, 2026
Subject: S7-2026-15 Comment From: Victoria Miller Affiliation: Jun. 08, 2026 Stop trying to double

the grift and insider trading. This only benefits you and Wall Street. It leaves out 90% of Americans. This would widen the divide between the upper class and all others. I wouldn’t even have a chance to compete. Keep it to quarterly reports. Do not change it to 6 months.

Thank you
Vicky Miller
Substitute teacher

Sent from my iPhone

Victoria W. — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Victoria W. Affiliation: Jun. 08, 2026 DO NOT GO TO SEMI-ANNUAL REPORTING. I will lose my retirement. Jake James, retired, NYC. Don't force INDEX funds t buy Space X either.

Virginia Brown — Jun 8, 2026
Subject: Comment on S7-2026-15 From: Virginia Brown Affiliation: Jun. 08, 2026 We are almost completely dependent on our investments and we are of very advanced age. With the evidence presented here, a change in reporting times could be very detrimental to ourselves and family. Why would the SEC want to change this when quarterly reporting has been working well? With what is going on in government today, the only reason that makes any sense is to HIDE what is really happening from the American public. V. Brown, Silverton, Oregon

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virginia weaver — Jun 8, 2026
Subject: S7-2026-15 Comment From: virginia weaver Affiliation: Jun. 08, 2026 I need my quarterly statements that keep me informed.
This move they are trying to make works great for corporations but not so great for we investors.

Walter Bishop — Jun 8, 2026
Subject: S7-2026-15 Comment From: Walter Bishop Affiliation: Jun. 08, 2026 Walter Bishop, retired. As my stock portfolio is a significant portion of my retirement income, I like to know if my stocks are performing in a timely manner.

Wasim Merchant — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wasim Merchant Affiliation: Jun. 08, 2026 Wasim Merchant, Syndication Portfolio Manager at Banner Bank

Quarterly reporting is important for disclosure and maintaing portfolio credit quality. Please maintain as-is.

Regards
Sent from my iPhone

Wayne Debban — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wayne Debban Affiliation: Jun. 08, 2026 This proposed change to reporting requirements seems only to benefit insiders, while the average investor is kept in the dark for a quarter.
Please keep reporting requirements as they are.

Alan W. Debban

Wayne Eastham — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wayne Eastham Affiliation: Jun. 08, 2026 Six months is too long to find out my stocks are not performing as they should, especially when there is so much insider trading going on from public officials. I'm a retired Air Force pilot and a senior citizen who watches closely as individual stocks and the stock market rise and fall seemingly in correlation with or just prior to public announcements made, or actions taken by administration officials. Transparency must be increased, not decreased. We are registered Republicans who are losing faith in this party.

Wayne and Linda Eastham

Wayne Evancoe — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wayne Evancoe Affiliation: Jun. 08, 2026 Outrageous conduct in a time of 'transparency' and need for trust! Do this and the next decade will be liberal and destructive.
This behavior starts a revolution in the wrong direction- NO reason to do it besides greed and criminal intent.

Wendy Pascale — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wendy Pascale Affiliation: Jun. 08, 2026 I definitely like seeing my quarterly reports. No reason would justify keeping them to themselves. Its our investments.

Yahoo Mail: Search, Organize, Conquer

Wes Tapp — Jun 8, 2026
Subject: S7-2026-15 Comment From: Wes Tapp Affiliation: Jun. 08, 2026 Please consider the harm this would do to investors, and insider trading. It will be rampant, and shareholders will be duped into buying without understanding the risk.

I am a small middle class worker. My family relies on our ability to see and manage risk. Making me

wait 6 months, or more, just piles the risk on my head and in turn benefits the company selling the stock.

Honestly, it is laughable that this is even a subject.

Wes Tapp

Will Corriveau — Jun 8, 2026
Subject: S7-2026-15 Comment From: Will Corriveau Affiliation: Jun. 08, 2026 America sets the precedent for the global financial system. If we aren't transparent with investors, what does the say about the value of a shareholder? Who will lend money to a blackbox with no accountability?

This is a mistake, and will not encourage further investment, nor benefit the majority of shareholders. Secrecy is antithesis of what capitalism is about.

Sent from my iPhone

Will Mills — Jun 8, 2026
Subject: S7-2026-15 Comment From: Will Mills Affiliation: Jun. 08, 2026 William Mills, Senior Systems Administrator.
Investing for my children's future is already difficult. Removal of quarterly reports makes it that much harder. Only theives hide in the shadows. Keep the transparency.

William Brown — Jun 8, 2026
Subject: S7-2026-15 Comment From: William Brown Affiliation: Jun. 08, 2026 It's not fair to me the little guy who likes to invest. I might be buying a bankrupt company and not even know it. This goes for the brokers as well

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William Hamilton — Jun 8, 2026
Subject: S7-2026-15 Comment From: William Hamilton Affiliation: Jun. 08, 2026 This change is absurd and actually encourages criminality. Not good for share holders or business ethics.

Sent from my iPad

William Henke — Jun 8, 2026
Subject: Comment on S7-2026-15 From: William Henke Affiliation: Jun. 08, 2026 Bill Henke, Birmingham Al. Recently retired Sr. Exec. of a large ($2B+) Private Company. When I started with them at 22 yrs. old, they were in such bad shape, we literally took our receivables to the bank every Friday afternoon to get more loans for next week's business. Not hard to figure that we were broke, but a damn good education in why the real number more often was imperative . In the metals market, inventory is paramount, turns are everything. Having the real numbers more often is the only way to manage your sales function, guide your decisions and insure your success. If you care about

your people and their families, you do what is necessary, not what's convenient. Your jobs are the same, just more globally responsible. What do you want people to say when you're gone? Sadly, I don't hear recent generations use phrases like that. No pressure huh? It's just a simple decision of what's right is it not? It's only our children and grandchildren's future…

William Koeth — Jun 8, 2026
Subject: S7-2026-15 Comment From: William Koeth Affiliation: Jun. 08, 2026 STOP CHEATING, LYING, STEALING IN JESUS CHRIST NAME!

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william morgan — Jun 8, 2026
Subject: Comment on S7-2026-15 From: william morgan Affiliation: Jun. 08, 2026 this was tried and failed why institute a failed policy

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xy47402 — Jun 8, 2026
Subject: Comment on S7-2026-15 From: xy47402 Affiliation: Jun. 08, 2026 Paul Hargrove, Transportation Supervisor, Bloomington, Indiana. I want as much information about my retirement accounts, as soon as it is available, so that I can make better decisions about my retirement. Please mandate that financial institutions report QUARTERLY; not semi-annually, in order to better protect our retirement investments.

YHTI — Jun 8, 2026
Subject: S7-2026-15 Comment From: YHTI Affiliation: Jun. 08, 2026 The SEC needs to continue requiring quarterly reports from companies. As an investor I feel I have the right to know as much as ossicle about the companies I am investing in. Companies need to be as transparent as possible and if not required to do so, who knows what might happen.
Mary Lovern
Personal Investor

Yudiesly Herrera — Jun 8, 2026
Subject: S7-2026-15 Comment From: Yudiesly Herrera Affiliation: Jun. 08, 2026 This would potential allow companies to hide illegal activity until is too late for the shareholders to do anything about it.

Yury Peskin — Jun 8, 2026
Subject: S7-2026-15 Comment From: Yury Peskin Affiliation: Jun. 08, 2026 As an investor, I need to see the quarterly reports. Sox month reports just don't come often enough.

Yury Peskin

—From My iPhone

Zoan Kulinski — Jun 8, 2026
Subject: S7-2026-15 Comment From: Zoan Kulinski Affiliation: Jun. 08, 2026 We the people need the quarterly reports. We don't get to see what the government sees and we need that info to make proper decisions,

Sent from my iPhone

Aaron Braumann — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Aaron Braumann Affiliation: Jun. 7, 2026 Aaron. Inventory Manager, transportation industry.

It isn't just the market and people's investments that'll be slowed, the country will follow. There is no reason to return to less transparency, especially having seen the results having been tried before. Why would anyone think this is a good idea, except the crooks and crooked people looking to screw everyone else.

Sent from my iPhone

Abel Rivera — Jun 7, 2026
Subject: S7-2026-15 From: Abel Rivera Affiliation: Jun. 7, 2026 Keep reporting quarterly, even at that rate in our volatile economy it's not enough. Investing for us will become more risky.

Abel Rivera

Abera Mengistu Abebe, Prgram Manager — Jun 7, 2026
Subject: File No. S7-2026-15 From: Abera Mengistu Abebe This rule expose ordinary Americand and their retrirement plans to undue risk. If companies are allowed to hide the risk involved, ordinary Americans will be exposed to this hidden risk, in fact a rule should be created to force any publicly traded company to declare any risk on the business to the public. STOP THIS POISON PILL.

Abigail Rider — Jun 7, 2026
Subject: S7-2026-15 From: Abigail Rider Affiliation: Jun. 7, 2026 I am Abigail Rider, a recently retired CFO of a flagship state university. The plurality of the US stock market, about $49 trillion, is owned by retirement funds (such as 401(k)s, IRAs, and defined-benefit pension plans) managing retail investors' assets. Retirement funds need to be able to evaluate their holdings on a timely basis in order to maintain the confidence of the millions of investors they represent. The loss of quarterly information would make the entire system more vulnerable to panics since the funds couldn't evaluate their holdings frequently and relate their performance to the way the market is performing. Especially today when insider dealing has risen to a shocking degree, people need to know that their retirement assets are being continuously and rigorously evaluated and kept safe. Quarterly reporting ensures that this is the case. The argument that quarterly reporting makes companies avoid long

term capital investment because it drags quarterly earnings down is specious - capital spending does not run through the P&L except as a provision after operating profit, and therefore does not depress operating earnings. It only reduces only the amount available for dividends to the shareholders and presumably the shareholders who hold the stock are on board with management's growth plans. It's the corporate officers who don't want to have to worry about quarterly operating earnings, but that's their job and they are paid huge salaries to do so. It is critical to maintain retail investor confidence in the market. Do not remove the quarterly reporting requirement. Thank you.

Adam B — Jun 7, 2026
Subject: S7-2026-15 From: Adam B Affiliation: Jun. 7, 2026 This is insane. Our economy constantly feels like it's on the brink of collapse and we're discussing making it easier to hide that a company may be collapsing? So when 10 companies show failure across 4 quartly reports, now all of those failure will be presented at once to the public? How's that going to affect consumer sentiment?

Adam Kuns — Jun 7, 2026
Subject: S7-2026-15 From: Adam Kuns Affiliation: Jun. 7, 2026 It is my feeling that we SHOULD RETAIN quarterly reporting. It will help avoid panics, and illegal activity, in addition to ensuring investors have reasonable access to public companies.

Thank you.

Adam Kuns

AJ Nester — Jun 7, 2026
Subject: S7-2026-15 From: AJ Nester Affiliation: Jun. 07, 2026 Austin J Nester, self-employed musician.
With the speed of business increasing every day, the only rational choice would be MORE frequent reporting of this type. Monthly reporting would be a start. Being able to operate essentially in secret for 6 months at a stretch is a perfectly transparent attempt by big business to steal even more of Americans' money then they already are.

Albert Rocco — Jun 7, 2026
Subject: S7-2026-15 From: Albert Rocco Affiliation: Jun. 7, 2026 More information beats less information. Small investors need a level playing field. Albert Rocco, Retired.

Sent from my iPad

Alberto Navarro — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Alberto Navarro Affiliation: Jun. 7, 2026 U.S. Securities and Exchange Commission

100 F Street, NE
Washington, DC 20549

To Whom It May Concern:

I am writing to express my opposition to the proposed change to the current reporting framework.

My central question is: why change something that works? The existing system serves investors well, and I would rather have more information than less. Reducing reporting frequency or scope gives companies a longer window to obscure their problems, their mistakes, and even their successes. Transparency is not a burden to be minimized; it is the foundation of an informed market.

Greater transparency produces a better-functioning system. When investors can see more, more often, they can make better decisions and hold companies accountable in a timely way. Less frequent disclosure does the opposite, allowing material developments to accumulate out of public view.

Rather than scaling reporting back, I would encourage the Commission to consider expanding it. If anything, more frequent disclosure would strengthen the integrity of our markets and the confidence investors place in them.

Thank you for the opportunity to comment.

Respectfully,

Alberto Navarro
Software Architect, Apple
alnavarro@pm.me
@navio

Alberto

Sent from Proton Mail for iOS.

Alec McIntyre — Jun 7, 2026
Subject: S7-2026-15 From: Alec McIntyre Affiliation: Jun. 7, 2026 You really think this is going to foster trust and business strength with overseas and domestic investors?

My name is Alec McIntyre and I am a super overqualified deli clerk. I got a 1465 on the new format SAT (the first year it was offered as the new format too) without even cracking a book. I could have

been everything. But I'm not….

Despite my qualifications, it doesn't take an idiot to see that this is 1000% a bad move. What do we gain as individuals from this? Nothing!!!

What do the corporations get? Everything!!!!

This pattern needs to stop. Government needs to be on the side of the people… ALWAYS. That is what any government official has SWORN to do. You work for us. Not them. Make the right choice.

You have enterprise AI now so you can still lay off half your workforce, and that AI could handle daily filings without blinking. It's sick you're trying to make the rich richer while people like my wife can't even get disability.

Have you ever heard of Adrenoleukodystrophy? Probably not!!

Maybe do some good in the world for once…

-Alec M.

Sent from my iPhone

Alex Games — Jun 7, 2026
Subject: S7-2026-15 From: Alex Games Affiliation: Jun. 07, 2026 Sunlight is the best disinfectant. Stop pandering to the corrupt and conmen. Keep reporting quarterly.

Alexandra Borden — Jun 7, 2026
Subject: S7-2026-15 From: Alexandra Borden Affiliation: Jun. 7, 2026 We need to keep reports from Wall Street companies at each quarter. My name is Alexandra Borden, I'm a recently laid off teacher and I expect financial institutions borrowing my hard earned money (IRAs, money market accounts, 403bs) to treat it carefully. I want as much information from and oversight of these companies as possible. Thank you.

Alijah Maldonado — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Alijah Maldonado Affiliation: Jun. 07, 2026 My name is Alijah Maldonado, a business analyst, and I am writing to strongly support maintaining mandatory quarterly reporting requirements for public companies.

As a retail investor, quarterly reports are one of my primary tools for evaluating the companies I own. Moving to semi-annual reporting would leave me with a six-month information blackout. This is more than enough time for a company's financial position to deteriorate significantly without any obligation to disclose it. That's not a reduction in burden, it's a reduction in accountability.

The SEC's own history is instructive here. The U.S. adopted quarterly reporting precisely because less frequent disclosure left investors exposed. The argument that companies need relief from

“short-termism” should not come at the expense of the transparency that makes U.S. markets the most trusted in the world.

I urge the Commission to reject any rule that weakens mandatory quarterly disclosure. Investors should be the priority here, not executives or congressmen.

Alijah Maldonado
Business Analyst

Alison Gase — Jun 7, 2026
Subject: S7-2026-15 From: Alison Gase Affiliation: Jun. 07, 2026 Reporting should be monthly at least to stop the crooks from stealing our money and bankrupting ordinary citizens while insiders from the 1% make bank from the deceptions! Your JOB , SEC, is to protect us by shining bright lights on the inner workings of all of the marketplace NOT to draw the blinds and hide crooks like Maddow and Enron!!! DO YOUR JOB! We are paying you! You are accountable to us, NOT the fraudsters!!!

Sent from my iPhone

Amanda Highsaw — Jun 7, 2026
Subject: S7-2026-15 From: Amanda Highsaw Affiliation: Jun. 07, 2026 Keep the quarterly reports. Have them mailed to all those stock holders and mutual funds members. Do not go to a six month reporting policy.

Amanda Long — Jun 7, 2026
Subject: S7-2026-15 From: Amanda Long Affiliation: Jun. 7, 2026 To whom it concerns, Transparency is critical when it comes to asset management. People should be able to be aware of the health of the stocks and investments in their retirement portfolios. Please retain the quarterly reporting standards. — Amanda Long, Director of Website Development in Colorado

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Amy Umpleby — Jun 7, 2026
Subject: S7-2026-15 From: Amy Umpleby Affiliation: Jun. 07, 2026 As an investor who relies on my savings for retirement, I deserve to know how my stocks are performing. To be cut out of the loop, while institutions are kept in, just feeds this insider trading cycle that is being perpetuated in the US. Keep company performance transparent!

Amy Umpleby
California

"The tax which will be paid for the purpose of education is not more than the thousandth part of what will be paid to kings, priests, and nobles who will rise up among us if we leave the people in ignorance."
-- Thomas Jefferson

Amy C Guerra — Jun 7, 2026
Subject: S7-2026-15 From: Amy C Guerra Affiliation: Jun. 7, 2026 Daylight is the best disinfectant. There's no reason why reports should be less frequent than quarterly.

Sent from AT&T Yahoo Mail on Android

Amy Christopher — Jun 7, 2026
Subject: S7-2026-15 From: Amy Christopher Affiliation: Jun. 07, 2026 Personally, this feels like a move destined to create another "Black Tuesday" and send the US further into financial collapse than we already are. Large corporations and Billionaires do not need MORE protection and lack of oversight in a period of time where most Americans are struggling to survive. It has bad news written all over it and the SEC should know better. If we want to eliminate "short-termism" maybe we need to look at different ways of holding corporations accountable instead of stripping away oversight, which historically has hurt the population at large in many industries.

Amy Christopher
Implementation Consultant in SAAS

Amy Clancy — Jun 7, 2026
Subject: S7-2026-15 Comment From: Amy Clancy Affiliation: Jun. 7, 2026 Oh Hell no! We need more info not less. Government is threatening social security and your trying this. Don't you dare! We will fight in mass. Help us don't hurt us!

Amy Clancy
St Petersburg , FL

Amy C.

Amy D'Arcey — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Amy D'Arcey Affiliation: Jun. 7, 2026 Hello, I'm in my 40s slowly building my retirement a bit late, and this new reporting rule could wreck havoc on that. Please don't do this.

Amy Kennedy — Jun 7, 2026
Subject: S7-2026-15 From: Amy Kennedy Affiliation: Jun. 07, 2026 If quarterly reports are cut, then relevant and applicable updated data disappear. If data disappears, then transparency rapidly deteriorates. Without transparency, the vast majority will be left “in the dark”, and in the dark is where corruption forms deep roots. Without transparency and adequate pertinent information to all,

then lack of oversight to maintain accountability will grow. With only a select few that have access to key quarterly data, while corruption grows under the lack of oversight and poor accountability, who will benefit besides those select few in the know. This is insider trading and it is illegal. Information is power, therefore cuts to quarterly reports will cut the vast majority's knowledge and power. This is corruption. Cutting back on quarterly reports is the ultimate recipe for high levels of corruption, which would allow illegal insider trading to flourish even further, leaving the vast majority at an ever-growing disadvantage. It's time to end insider trading, not nurture it, it is corrupt, illegal, and has zero place in our society. For a party that claims to define its self on "full transparency", then withholding data does not follow suit. The SEC must maintain quarterly reports to maintain data transparency, oversight, accountability, integrity, as well as just and equal opportunities for all not just the few.

Amy Richardson-McBride — Jun 7, 2026
Subject: S7-2026-15 From: Amy Richardson-McBride Affiliation: Jun. 7, 2026 We must stop the dissolving of business norms that protect citizens and employees and continue to enforce the current standards for financial disclosure for businesses. The loss of visibility externally gives a whole lot of room for hiding how a company is doing and visibility in business is the only thing that keeps them in line. Do your job and protect Americans not businesses.

Amy Richardson-McBride
Accounts Receivable Clerk

Amy Wehnke — Jun 7, 2026
Subject: S7-2026-15 From: Amy Wehnke (VP Grants) Affiliation: Jun. 7, 2026 Hello,
My name is Amy Wehnke. I was a sales analyst. Please keep my 401(k) reports quarterly. The stock market can be very volatile. I need quarterly reports to manage my investments. I will need to live off that money very soon so I am not a drain on society.
Thank you!

Analydia Addie — Jun 7, 2026
Subject: S7-2026-15 From: Analydia Addie Affiliation: Jun. 7, 2026 We have enough fraud in this country. We don't need to have an open window for more to occur. Congress is suppose to be watching our backs and not allowing more corruption to begin. When does Congress say enough is enough?

Sent from my iPhone

Andrew Foertsch — Jun 7, 2026
Subject: S7-2026-15 From: Andrew Foertsch Affiliation: Jun. 7, 2026 retired investor leave things the way they are

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Andrew Phillips-Gartner — Jun 7, 2026
Subject: S7-2026-15 From: Andrew Phillips-Gartner Affiliation: Jun. 7, 2026 My name is Andrew

Phillips-Gartner, I'm a general liability litigation specialist at Zurich North America.
The current proposal to reduce reporting is abhorrent, will harm regular Americans , retail investors and should be rejected. there is no objectionable reason the SEC would approve this proposal except to give illegal insider traders an upper hand.

Sincerely,

Andrew Phillips-Gartner

Andy Gelmers — Jun 7, 2026
Subject: S7-2026-15 From: Andy Gelmers Affiliation: Jun. 07, 2026 Lack of information leads to laziness and ignorance. Keep the reports.

Sent from my iPhone

Andyf — Jun 7, 2026
Subject: S7-2026-15 From: Andyf Affiliation: Jun. 7, 2026 retired investor leave things the way they are

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Ange Wessel — Jun 7, 2026
Subject: S7-2026-15 From: Ange Wessel Affiliation: Jun. 07, 2026 I need this information to stay informed about my investments.

Sent from my iPad

Angela Anderson — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Angela Anderson Affiliation: Jun. 07, 2026 I'm self employed and depend on savings in the market for my long term future. I'm a citizen of the United States and we deserve information transparency from public corporations- it's literally in the name: "public." Don't roll back the rules. Do better.

Angela

Angela Martin — Jun 7, 2026
Subject: S7-2026-15 From: Angela Martin Affiliation: Jun. 7, 2026 Angela, IT engineer, and this is a horrible idea designed to hurt the little guy. Retail traders will bear the worst of this, and the move as a whole seems designed to help if not encourage fraud and shady business practices.

Angela Matusik — Jun 7, 2026
Subject: S7-2026-15 From: Angela Matusik Affiliation: Jun. 7, 2026 Hello - We don't have huge savings but my 401k will help with retirement. To manage it, I need information. Giving companies the option to provide their financial results every 6 months means
most will do so. That is too long! The current 3 months should remain the standard with no option to go longer. They have to keep their books anyway so not much is being saved. Giving the possibility of 6 months makes fraud more likely.

Thank you,
Angela
Matusik
Project Manager

Angelita Ritz — Jun 7, 2026
Subject: S7-2026-15 From: Angelita Ritz Affiliation: Jun. 07, 2026 This is so unfair to everyone except those who don't need any help. Of course the costs will filter down to those less fortunate while the gains reaped will go to the former group.
Angelita Ritz

Ann Dixon — Jun 7, 2026
Subject: S7-2026-15 From: Ann Dixon Affiliation: Jun. 07, 2026 I have been actively involved in the stock market for several decades. I very much appreciate and value the quarterly reports of the companies that comprise my 401k portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.
Ann Dixon

Ann Holtz-Morris — Jun 7, 2026
Subject: S7-2026-15 From: Ann Holtz-Morris Affiliation: Jun. 7, 2026 Hi,
I have an IRA and have been actively trading to ensure my family's future. I need the quarterly numbers to know whether an investment is preforming the way I need it to. A case in point: Í invested in Sarepta Therapeutics. As the quarterly meeting was taking place on May 6-2025 the stock dropped from the previous day's high of $64.80 to $46.48 in after hours trading and hit a low of $34.90 on May 13-2025 due to financial data not previously open to the public. I made decisions based on the financial data disclosed.

Insiders and large investors easily could have sold without disclosure leaving small investors like me holding the bag.

Sincerely,

Ann Holtz-Morris
Oakland, CA

Ann Plourde — Jun 7, 2026
Subject: S7-2026-15 From: Ann Plourde Affiliation: Jun. 7, 2026 To whom it may concern,
It is important that I be able to track my money and to make informed choices. Quarterly reports are very important part of that.
Thank you for your attention,
Ann Plourde Jennings

Yahoo Mail: Search, Organize, Conquer

Ann Wenger — Jun 7, 2026
Subject: S7-2026-15 From: Ann Wenger Affiliation: Jun. 7, 2026 The proposal to change quarterly reporting to every six months is an invitation to increased corruption.

Anne Crossway — Jun 7, 2026
Subject: S7-2026-15 From: Anne Crossway Affiliation: Jun. 7, 2026 As an investor, I want more disclosure, not less. Transparency cannot be eliminated!

Sent from my iPad

Anne McIntyre — Jun 7, 2026
Subject: S7-2026-15 From: Anne McIntyre Affiliation: Jun. 7, 2026 Quarterly is needed to limit fraud. And ensure transparency.

Sent from my iPhone

Anne Robinson — Jun 7, 2026
Subject: S7-2026-15 From: Anne Robinson Affiliation: Jun. 07, 2026 Anne Robinson, food service, I have a 401k and know some people do their own investing I do not think that financial information should withheld from anyone If all is good Be open If there are risks be Honest.

Anne Scharff — Jun 7, 2026
Subject: File No. S7-2026-15 From: Anne Scharff I am deeply disturbed by this proposal and I hope you are too. Open and timely reporting is the very foundation of a vibrant and strong market. I hope I can depend on you to protect America’s economy and citizens. Having worked in hospitals in Boston and Cincinnati for almost 40 years, I fully understand the responsibility of guarding those who depend on you. I hope you cherish this responsibility too.

Anne Sullivan — Jun 7, 2026
Subject: S7-2026-15 From: Anne Sullivan Affiliation: Jun. 7, 2026 My name is Anne Sullivan and I am a retired teacher. Pleases don’t change investing information rules to prevent me from being informed of my own investments. Keep the quarterly reports coming.

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 NO! KEEP IT ATSIX MONTHS !!!!!

Sent from my iPad

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Continue quarterly reports. Do not allow them a Six Month window to manipulate things to suit themselves.

This email is intended only for the person or entity to which it is addressed. It may contain proprietary, confidential and/or privileged material. Please do not distribute, forward, copy, or retransmit this email without express permission from the sender.

Anonymity is the spiritual foundation of all our traditions, ever reminding us to place principles before personalities. -- A.A.'s Twelfth Tradition

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Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 This is wrong and should be against the law!

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 The SEC neglects to do any monitoring of Roman Catholic Church re-allocated bankruptcy assets, hence has investments+ investors / profiteers of Global , National pedophile organized crime + sex trafficking.

Make tea, drink love.

Anonymous — Jun 7, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 My name is Rachel Banks, and I am writing with immediacy and a sense of moral responsibility. As an administrative assistant, I see the value of transparency and moral stewardship firsthand. The SEC's mandate for quarterly reporting is not purely a bureaucratic requirement. It is an important tool for public accountability and investor protection. The public has an undeniable right to know how and where companies' money is being spent, especially when those investments may be complicit in injustice or human rights abuses. The SEC should enforce this mandate without delay.

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 Keep SEC reporting current, quarterly, so WE THE PEOPLE are informed. Our decisions are based on BEING INFORMED. Truth not gaslighting. Thx.

Anonymous — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 Semi-Annually *****. Monthly if you change anything. Exempt < 1,000 shareholders or <$25M in revenue to quarterly.

Retail investors are already at a disadvantage. AI and technology reduce the cost associated with monthly reporting to very realistic and low cost for the benefit of retail investors.

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 Stop the fraud. Keep the reporting.
Carolyn Kay
Chicago, IL

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 07, 2026 I'm done no more corruption. We were promised transparency, and you need to follow through.

Thank you

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 To Whom it May Concern,

S7-2026-15 is incredibly inappropriate. Transparency is key in all business dealings especially those that public lives and livelihoods depend upon; including retirees who have considerable stock investments.

Quarterly reporting is essential to keep investors informed about stock performance and corporate risk. Do not allow companies to keep their books secret for up to six months. Keep quarterly

reporting.

S7-2026-15 makes misappropriation of funds, theft and corruption easier to hide and more difficult to detect. Why would the SEC even consider such a proposal?!

Lisa Wright

Sent from AOL on Android

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 A six month gap in public reporting leaves a huge window of opportunity for fraud to happen with no oversight. Investors must be able to track how their investments are doing and make adjustments accordingly.

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Please do not do this

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Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Monthly would be even better once a company goes off the rails with the quarterly scheme.

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Public companies have reported their financial results every three months for over half a century. A new SEC proposal would let them go dark for six months at a time. DON'T make this change, more fraud will happen.

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Mad cringe ngl. I sincerely cannot imagine a reason for this except fraud and investor manipulation.

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 This is a risk to the public investors and of no value to SEC true purpose to serve. Businesses have the staff, software and capabilities in place. Do not make this change.

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Quarterly reports are the only way for investors to track the progress of their funds. Anything less is an attempt to hide financial trends for the benefit of the FELON47 and his cronies.

Sent from my Galaxy

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 This would be a move in the wrong direction and at the wrong time!

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 NO! This gives companies more opportunity to use a person‘s earnings wrongfully. NO, NO, NO, NO, NO, NO,!

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Stop this Democratic nonsense and leave things as they are or require monthly reports. Their financial departments compile them monthly anyway. Won’t cost them anything to zip a copy of the report to the SEC.

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Due to the corruption in this Administration every kind of oversight is very much needed quarterly.

Sent from my Galaxy

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 We all know this rule will make it easier for them to commit fraud and get away with it. Moves like this keep investors in the dark. All for big corporations and screw small businesses and investors. The country deserves better. NO on this rule.

Sent from my iPad

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 Why should the elite class be allowed to profit even more? This is a totally dishonest scheme. Hell, Martha White and others have gone to jail for insider trading.

Get Outlook for Android

Anonymous — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 This is dumb. If you want to make a change, lets go with monthly reports

Sent from my iPhone

Anonymous — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 The world operates on fiscal quarterly reporting. That has shown to be adequate when people obey the law. You are fixing something that isn't broken, that can only be to benefit those that think they are above the law. Do your job!

Sent from my Galaxy

Anonymous — Jun 7, 2026
Subject: File No. S7-2026-15 From: Anonymous This goes against my principles in every way. That fact you can hide some of your earnings without being held accountability is not the American way. This country has some accountability problems. It’s going to be done, but inch by inch it’s not going to be good.

Anonymous — Jun 7, 2026
Subject: File No. S7-2026-15 From: Anonymous With current technological capabilities the report should be released IMMEDIATELY. NO waiting period. Let the market receive TIMELY information on which to make investment decisions.

Arnold Radloff — Jun 7, 2026
Subject: S7-2026-15 From: Arnie Rad Affiliation: Jun. 7, 2026 Dear SEC; My name is Arnold Radloff and I am retired. I need to know how well companies are doing financially every three months. To change the rules now would make my financial investments in these companies even more speculative. Do not change the current rules. Thank you.
Arnold Radloff
Lincoln, Nebraska

Arthur Harris — Jun 7, 2026
Subject: S7-2026-15 From: Arthur Harris Affiliation: Jun. 7, 2026 My name is Arthur Harris an average everyday citizen which currently makes a living as a process assistant which happens to pay more than my bachelor's level educational choice can provide. As inflation continually rises I decided to invest not only for my retirement but for the future of my children. Therefore, it is important as a retail investor to gain access to quarterly reporting which guides investing strategies and prevents unnecessary losses, which, like most, cannot afford especially due to lack of quarterly data.

Get Outlook for Android

Arthur Park — Jun 7, 2026
Subject: S7-2026-15 From: Arthur Park Affiliation: Jun. 07, 2026 This looks a lot like it is a part of a criminal syndicate. How long do you expect to get away with this?

Arthur Park — Jun 7, 2026
Subject: S7-2026-15 From: Arthur Park Affiliation: Jun. 07, 2026 This looks a lot like it is a part of a criminal syndicate. How long do you expect to get away with this?

Ash Nassabi — Jun 7, 2026
Subject: S7-2026-15 From: Ash Nassabi Affiliation: Jun. 7, 2026 I am a federal employee whose retirement plan depends on an accurate understanding of the market. This proposal risks destroying the economic stability of millions of households the American economy depends on. Please do not make this change.
A. Nassabi

Asif Quyyum — Jun 7, 2026
Subject: S7-2026-15 From: Asif Quyyum Affiliation: Jun. 07, 2026 I do no want twice yearly earnings report. Earnings help me understand more about how the company that I own is performing. Yes, that is correct. When I buy a share of the company, I own part of the company. As an owner, this is not what I want. Keep the earnings quarterly.

Astrid de Parry — Jun 7, 2026
Subject: S7-2026-15 From: Astrid de Parry Affiliation: Jun. 7, 2026 This is just plain wrong and you know it.

Astrid de Parry — Jun 7, 2026
Subject: S7-2026-15 From: Astrid de Parry Affiliation: Jun. 7, 2026 This is just plain wrong and you know it.

Ava Anderton — Jun 7, 2026
Subject: S7-2026-15 Comment From: Ava Anderton Affiliation: Jun. 7, 2026 Ava, freelance consultant. As a retail trader, more information is better. As a small player, all the big firms with full time search staff have an advantage. More open access info helps keep the playing field fair.

Sent from my iPhone

B. Ola — Jun 7, 2026
Subject: S7-2026-15 From: B. Ola Affiliation: Jun. 07, 2026 If it's not broken, it doesn't need fixing. Keep corporations transparent, keep markets informed of latest status

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Babita Masand — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Babita Masand Affiliation: Jun. 7, 2026 Every Quarter! Total Transparency nothing else.

Babita Masand

"We are driven by self-interest, it’s necessary to survive. But we need wise self-interest that is generous and co-operative, taking others’ interests into account. Co-operation comes from friendship, friendship comes from trust, and trust comes from kind-heartedness. Once you have a genuine sense of concern for others, there’s no room for cheating, bullying or exploitation." Dalai Lama

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Barb Kostanick — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Barb Kostanick Affiliation: Jun. 7, 2026 Quarterly reporting is important to me as an investor. Corporations are doing monthly reporting for their internal purposes and quarterly reporting is data shareholders deserve.

Barb Kostanick
Investor
Colorado

Sent from my iPhone

Barbara Benton — Jun 7, 2026
Subject: S7-2026-15 From: Barbara Benton Affiliation: Jun. 07, 2026 Ridiculous. Stop being crooked.

Yahoo Mail: Search, Organize, Conquer

Barbara MacVean — Jun 7, 2026
Subject: S7-2026-15 From: Barbara MacVean Affiliation: Jun. 07, 2026 I support transparency and accountability. Keep SEC reporting quarterly. Thank you

Sent from my iPhone

Barbara Widger — Jun 7, 2026
Subject: S7-2026-15 From: Barbara Widger Affiliation: Jun. 07, 2026 This change is dangerous to large and small investors and must not be allowed.

Barbara Widger & Ed Bailey, 83A Pine Circle, Gilmanton IW, NH 03837

Barry Kaplan — Jun 7, 2026
Subject: S7-2026-15 From: Barry Kaplan Affiliation: Jun. 7, 2026 To the SEC; I object to changing the corporate reporting requirements from 3 to 6 months. This will make companies’ financial transparency more difficult to follow and not help retail investors make better informed investing

decisions. If your goal is to reduce or eliminate what little trust is left in public disclosure, go ahead, this is not what taxpayer citizens expect from their government. Barry Kaplan Photographer/ President The Finer Image Tfiphoto.com

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Barry Webberley — Jun 7, 2026
Subject: S7-2026-15 From: Barry Webberley MBA Affiliation: Jun. 7, 2026 Six months is too long a period to wait for financial information on a public company.

As a retired bank officer I recognize the importance of financial data.

Sincerely,
Barry Webberley MBA

BC Earthlink — Jun 7, 2026
Subject: S7-2026-15 From: BC Earthlink Affiliation: Jun. 7, 2026 As a long-time investor, I depend on this information to make informed, timely decisions. This only makes it easier for companies to hide bad news and distort the results.

Becky Adams — Jun 7, 2026
Subject: S7-2026-15 From: Becky Adams Affiliation: Jun. 7, 2026 Becky Adams
Retired Director
Transparency in publicly traded companies is critical. As Americans manage their assets through private and institutional investment firms they take many risks and it is critical to understand company performance to preserve, grow and protect these assets. This opens the door for fraud and corruption similar to why Sarbanes Oxley was put into place. There is no justification for this change.

Get Outlook for iOS

Becky Julian — Jun 7, 2026
Subject: S7-2026-15 From: Becky Julian Affiliation: Jun. 7, 2026 R. Julian, retired. I need to see my Financials on a monthly basis, for any changes that may need to be made.

Becky Partridge — Jun 7, 2026
Subject: S7-2026-15 From: Becky Partridge Affiliation: Jun. 7, 2026 Our retirement savings are already being plundered and diminished by corporate greed and government corruption with quarterly reporting. Reducing oversight measures would be tantamount to giving them the green light to just rob us blind.

Ben Doup — Jun 7, 2026
Subject: S7-2026-15 From: Ben Doup Affiliation: Jun. 7, 2026 The system works and has worked do not change it

Ben

Ben Siegel — Jun 7, 2026
Subject: S7-2026-15 From: Ben Siegel Affiliation: Jun. 7, 2026 It is important that earnings remains quarterly so shareholders receive transparency

Ben Siegel

Please excuse any abrupt tone

Ben Stendahl — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Ben Stendahl Affiliation: Jun. 7, 2026 Quarterly transparency reports are the backbone of investor confidence. As a "retail" investor I cannot afford other reporting signals like credit card reporting. I really on these reports to understand how my investments are performing and build confidence that balance sheets match corporate headlines.

Benjamin — Jun 7, 2026
Subject: S7-2026-15 From: Benjamin Affiliation: Jun. 7, 2026 Dear SEC,

I am Benjamin, a student at a community college who is mostly unable to afford college by myself.
I currently have most of what little money I have in an account at Robinhood so that I can make up for any fees my financial aid doesn’t cover through retail investments.
This new change from quarterly to biyearly filings will significantly delay and reduce the information I have to make my investments.
While optional, this change greatly benefits large and small companies whose owners and shareholders benefit from insider trading, as they get information monthly through shareholder meetings while I only get information every 6 months.
This gives more time for the company to cook the books to appear better than they are or for major shareholders to safely divest from a failing company before retail investors can.
This will also drive retail investors to make choices based more and more on hearsay, making the market much more bolder than it already is.
While these problems exist without this change, this change will only exacerbate these problems by lengthening the time between public information releases.
Instead I propose reducing the amount of time between public financial statements down to as little as once every month to reduce market volatility and the risk of major insider trading.

Sincerely,
Benjamin

Berta Kuns — Jun 7, 2026
Subject: S7-2026-15 From: Berta Kuns Affiliation: Jun. 7, 2026 It is my feeling that we SHOULD RETAIN quarterly reporting. It will help avoid panics, and illegal activity, in addition to ensuring investors have reasonable access to public companies.

Beth Anne McGrogan — Jun 7, 2026
Subject: S7-2026-15 From: Beth Anne McGrogan Affiliation: Jun. 7, 2026 The American people are tired of corrupt, rich, and powerful people and companies serving themselves at the expense of the people. The time for self-dealing has come to an end. We will not tolerate it any longer. Remember what happened during the French Revolution. Remember the guillotine.

Beth Donahue — Jun 7, 2026
Subject: File No. S7-2026-15 From: Beth Donahue I am an investor. I count on quartly reports to make my investment decisions. To lose 3 months of information as I waited 6 months for a report would definitely have an effect on my investment decisions. I might change my entire investment outlook. It would allow businesses to hide changes for longer periods of time making investing much more challenging and I would begin to look at more stable ways to investsuch as CDs through banks and Credit Unions. Sincerely, Investor Beth Donahue

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Beth Miller — Jun 7, 2026
Subject: S7-2026-15 From: Beth Miller Affiliation: Jun. 7, 2026 Don’t do this!

Sent from my iPhone

Beth Shibata — Jun 7, 2026
Subject: S7-2026-15 From: Beth Shibata Affiliation: Jun. 07, 2026 The SEC needs to keep a vigilant eye on our financial holdings and keep to quarterly reporting
to minimize the opportunities for fraud to damage the investments of all US citizens.

"The clearest way into the universe is through a forest wilderness." John Muir

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Beverly Wallrauch — Jun 7, 2026
Subject: S7-2026-15 From: Beverly Wallrauch Affiliation: Jun. 7, 2026 The corruption is becoming overwhelming. This needs to end. The people are waking up.

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bob miller — Jun 7, 2026
Subject: S7-2026-15 From: bob miller Affiliation: Jun. 07, 2026 Why does the government keep trying to screw the American people? You know this is a cover up tactic to hide vital information. Why is it so hard to give a report every quarter with the CPA's
and automation these companies have, its not. Another way for insiders to get rich. Corruption goes on all the time in big companies and the more your relax regulations the more likely its going to happen. It matters to me because as a tax payer and when
the government finds corruption its already to late and it's us that suffer the cost. I owned a small company and did everything the government required. If you didn't they came down on you hard. So why is it important to lax the requirements of big corporations,
it can't be good. Bob Miller

Yahoo Mail: Search, Organize, Conquer

Bonnie Chavez — Jun 7, 2026
Subject: S7-2026-15 From: Bonnie Chavez Affiliation: Jun. 7, 2026 Bonnie Chavez , retired absolutely not they are forever trying to hide their corruption . This whole administration is totally corrupt. Under this administration the more corrupt you can be the more you are in the inner circle . Another big issue is trying to get away with Having taxpayers money $1.8M payed to him for his tax being revealed. He put his corrupt criminal lawyer in charge which made Trump Judge jury over his own trial and to give immunity to his entire family to never have his taxes audited, or his families ! This whole administration is taken from the American people to give to the Rich, billionaires into enrich themselves ! This whole administration is taken from the American people to give to the Rich, billionaires to enrich themselves with abuse of power! All for the wealthy and nothing for the average working class that pays taxes and the poor, veterans, disabled and children! This has been the most corrupt administration in American history!

Sent from my iPhone

Bradley Wohlenberg — Jun 7, 2026
Subject: File No. S7-2026-15 From: Bradley Wohlenberg My employer doesn't offer a retirement plan, so my only real options are self-directed IRAs and standard brokerage accounts. Eliminating the quarterly reporting requirement will deeply and materially affect my ability to successfully invest enough money to support my wife and me in retirement. Please don't do this, you will be harming millions of Americans.

Brandon M. — Jun 7, 2026
Subject: File No. S7-2026-15 From: Brandon M. As an avid individual retail investor, I ask that this proposed rule not be implemented. Six months in the business world is an eternity. Please KEEP reporting of financial results on a QUARTERLY basis. Thank you.

Brenda Ruckreigle — Jun 7, 2026
Subject: S7-2026-15 From: Brenda Ruckreigle Affiliation: Jun. 07, 2026 This sounds like a really bad idea. A lot can go wrong in 6 months. Small investors can be greatly harmed by this proposal. Also the potential of fraud to go undetected.
Brenda Ruckreigle, retired Radiological Technologist, I'm a small investor

Sent from my iPad

Brennan McAdams — Jun 7, 2026
Subject: S7-2026-15 From: Brennan McAdams Affiliation: Jun. 7, 2026 Transparency is needed and reducing the quarterly report is the opposite of what we need. This is not some cumbersome burden, but requirement for informed investors. Keep the quarterly requirements in place.

Brennan McAdams

Brew Meister — Jun 7, 2026
Subject: S7-2026-15 From: Brew Meister Affiliation: Jun. 7, 2026 Hi, I'm a retired pilot. I've heard you're thinking of changing that SEC Rule S7-2026-15 would let public companies hide bad numbers for six months at a time instead of the current 3 month time period. As a retail investor I'd like to mention that that rule change definitely works against transparency for me when I'm interested in stock investments. That just kind of ruins the end of the stick I'm holding. Please reconsider and kill that proposed rule.

Sincerely,
Neil Gotschall
[REDACTED]

Brian Burrington — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Brian Burrington Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
Reducing reporting requirements, and any reduction in transparency for investors is a terrible idea. For two modern examples of corporate fraud, one doesn't need to look further than FTX and Enron. In light of catastrophic consequences of these and a myriad other examples, we should be increasing checks and balances, transparency, and most importantly... consequences for corporate fraud.
Who are the victims of corporate fraud? Pension holders, retirees, and the younger generations who are investing in their future. These are your own family, friends, and coworkers who will suffer.

A reduction in reporting requirements will quickly lead to a reduction in confidence in our markets. That is the last thing we want.

Sincerely,
Brian Burrington

Brian Fairlie — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Brian Fairlie Affiliation: Jun. 7, 2026 We tried this once before and it was devastating to the average American. I don't understand why you could possibly think that it would go any differently this time around. Things work just fine the way they are! Quarterly earnings must be maintained!

Sent from my iPhone

Brian Higgins — Jun 7, 2026
Subject: S7-2026-15 From: Brian Higgins Affiliation: Jun. 7, 2026 Changing the reporting frequency from quarterly to semiannually is bad for retail investors, and increases the possibility of corporate executives hiding events that investors need to know to assess theur investments.
Brian Higgins
32210

Brian McMahon — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Brian McMahon Affiliation: Jun. 7, 2026 This is a terrible idea. We tried this once already. I for one do not want to lose a third of my savings, nor do I trust the publicly traded companies of the market to only report 2x a year.

Brigette Bishop — Jun 7, 2026
Subject: S7-2026-15 From: Brigette Bishop Affiliation: Jun. 7, 2026 Quarterly reporting protects consumers!!!

Sent from my iPhone

Brittany Stewart — Jun 7, 2026
Subject: S7-2026-15 From: Brittany Stewart Affiliation: Jun. 07, 2026 The last thing those of us who invest in our future need or want is for billionaires to have another way to steal our hard earned money!

Bruce Smith — Jun 7, 2026
Subject: S7-2026-15 From: Bruce Smith Affiliation: Jun. 07, 2026 This is Bruce Smith, a veteran and Social Security recipient in Oregon.

Nefarious hidden stock transactions are a serious threat to the economy.

Ethical trading should be transparent, not hidden.

Hidden transactions means companies and individuals can perform shady deals to their heart's content.

Bruce Vaughn — Jun 7, 2026
Subject: S7-2026-15 From: Bruce Vaughn Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Bruce

Bryan Foster — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Bryan Foster Affiliation: Jun. 07, 2026 Quarterly reporting is essential for the big and small investor. Moving to semi-annual would increase big sell-offs, promote insider trading and increase market volatility.

Bud Morrison — Jun 7, 2026
Subject: S7-2026-15 From: Bud Morrison Affiliation: Jun. 07, 2026 KEEP THE 10-Q REPORTING FORMAT OPEN AND AVAILABLE TO ALL REQUIRING THE INFORMATION PROVIDED.

C J Beegle-Krause — Jun 7, 2026
Subject: Comment on S7-2026-15 From: C J Beegle-Krause Affiliation: Jun. 7, 2026 I want to know QUARTERLY how my investments are doing. BE SURE to send me a document twice a year, but I should be able to ask for information any time I want and get an answer within 3-5 days.

Sent from CJ’s iPhone

C R — Jun 7, 2026
Subject: S7-2026-15 From: C R Affiliation: Jun. 7, 2026 What do you have to hide? I want quarterly reporting. I want to read as many reports as possible.

Carolyn McDonald LPN

Yahoo Mail: Search, Organize, Conquer

C Thompson — Jun 7, 2026
Subject: File No. S7-2026-15 From: C Thompson I am a Senior Citizen and I am demanding that you keep the quartly books. You are just turning a blind eye to what will happen and of course, none of YOU will loose anything. Stop the deceit and try real hard to remember what HONESTY is!!!

C. Tyle — Jun 7, 2026
Subject: S7-2026-15 From: C. Tyle Affiliation: Jun. 7, 2026 The only people who will benefit are the people on the inside, including our government, which should not be buying stocks. It isn't fair at all to the general public. They may even decide not to buy any at all from you anymore. How would that work out? Please rethink, thank you.

C. Tyle
3311 Thatcher Ave
Marina Del Rey, CA 90292

Caitlin Collier — Jun 7, 2026
Subject: S7-2026-15 From: Caitlin Collier Affiliation: Jun. 7, 2026 It is essential to the financial awareness of all Americans with investments that the financial reporting of corporations be transparent and frequent. Quarterly reporting must remain mandatory.

Sent from my iPhone

Calvan North — Jun 7, 2026
Subject: S7-2026-15 From: Calvan North Affiliation: Jun. 7, 2026 With fewer reports, grifters and scams like EnRon will be able to rake off Twice as many billions before anyone finds out--what could possibly be wrong about that?
Calvan North
[REDACTED]

Calvin B. Clark — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: CALVIN B CLARK Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
This is the worst. Thing to happen to.the small invester insiders congress presidents will have even more information then they have .when they pass laws and rules one won't know if its self richment

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Carey Lamb — Jun 7, 2026
Subject: S7-2026-15 From: Carey Lamb Affiliation: Jun. 7, 2026 There are a ton of things that I would like noticed but right now it's too hard to set everything down and ask. Well. Did this get talked about? Did that get talked about but 2019 was a very special year

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Cari Lombardi — Jun 7, 2026
Subject: S7-2026-15 From: Cari Lombardi Affiliation: Jun. 7, 2026 What happened to transparency this Administration touts? Extending this to six months clearly means cover-ups, something we don't need more of these days.

Please do the right thing or know there will be consequences for this down the road when this regime topples. Count on it.

Signed,
We the People

Sent from my iPhone

Carla Bamer — Jun 7, 2026
Subject: S7-2026-15 From: Carla Bamer Affiliation: Jun. 7, 2026 I have always managed my own retirement portfolio and rely heavily on the quarterly reports.
Also, the SEC has a responsibility to monitor for insider trading, which protects all of us.

Carla Bamer

Sent from my iPhone

Carol Kalil — Jun 7, 2026
Subject: S7-2026-15 From: Carol Kalil Affiliation: Jun. 7, 2026 As a retired person, most of my income comes from my investments. I need current data to make accurate decisions, especially in the current market conditions and volatility of life in America!

Carol Leake — Jun 7, 2026
Subject: S7-2026-15 From: Carol Leake Affiliation: Jun. 07, 2026 The kleptocracy needs all the monitoring available.

Sent from my iPhone

Carol Romie — Jun 7, 2026
Subject: S7-2026-15 From: Carol Romie Affiliation: Jun. 07, 2026 Creating a 6 month blackout is an invitation to criminal activity and serves NO positive purpose. DON'T allow this grift to happen!

Sent from my iPhone

Carole Littlefield — Jun 7, 2026
Subject: S7-2026-15 From: Carole Littlefield Affiliation: Jun. 07, 2026 Carole Littlefield here. Retired.

Quarterly reporting works well! Why change it?

Carole Zacek — Jun 7, 2026
Subject: S7-2026-15 From: Carole Zacek Affiliation: Jun. 7, 2026 Keep what little transparency there is.

Sent from my iPhone

Caroline Gergel — Jun 7, 2026
Subject: S7-2026-15 From: Caroline Gergel Affiliation: Jun. 7, 2026 DO NOT shorten the reporting period. We need MORE disclosure , not less.

Caroline Gergel
tax payer and concerned citizen

Caroline Smith — Jun 7, 2026
Subject: S7-2026-15 From: Caroline Smith Affiliation: Jun. 7, 2026 Why would you even think of making it easier for the cheaters?
Caroline Smith

Sent from my iPad

Catherine Breen — Jun 7, 2026
Subject: S7-2026-15 From: Catherine Breen Affiliation: Jun. 7, 2026 Investors need to know what is happening with their money and why. 6 month blackout on information defeats that purpose. It will chill investing in our stock market . Do not let this bill pass!

Sent from my iPhone

Cathy Black — Jun 7, 2026
Subject: S7-2026-15 From: Cathy Black Affiliation: Jun. 07, 2026 I'm a senior with most of my dollars in the market. I need to know what is happening with these companies!! Do NOT change this rule!
Catherine Black

Cathy Ransom — Jun 7, 2026
Subject: S7-2026-15 From: Cathy Ransom Affiliation: Jun. 7, 2026 As a very small investor, quarterly reports give me a glimpse of where corporations think the economy is going. Closing that window of insight leaves me a little more in the dark. This policy change only benefits the wealthiest.
Cat Ransom
single mom of a new college graduate

Sent from my Galaxy

CatolyLivingston — Jun 7, 2026
Subject: File No. S7-2026-15 From: CatolyLivingston As someone you once worked on a forensic accounting project on stock fraud, I view quarterly reports as an important safeguard for all investors.

Cecilia Logan — Jun 7, 2026
Subject: S7-2026-15 From: Cecilia Logan Affiliation: Jun. 7, 2026 We must have more transparency not less. The American people are fed up. Do the right thing. Report every 6 months must continue.

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Sent with mail.com Mail app

Celeste Sanders — Jun 7, 2026
Subject: S7-2026-15 From: Celeste Sanders Affiliation: Jun. 7, 2026 If companies are allowed to conceal their financial records for six months at a time, there is a significant opportunity for fraud to be perpetrated. Consumers will suffer by paying higher prices, or face unavailability of goods and services if businesses do not cooperate. We cannot allow the possibility of corruption to enter our decision-making process. We are counting on the SEC to make the correct choice.

Sent from my iPhone

Celia Ann Stogner — Jun 7, 2026
Subject: S7-2026-15 From: Celia Ann Stogner Affiliation: Jun. 7, 2026 As a business owner and investor, I firmly support the continuation of quarterly reporting. Decreasing the frequency of reporting would not be beneficial for our operations. Removing this obligation would impede our ability to develop strategic plans and make essential adjustments.

Yahoo Mail: Search, Organize, Conquer

Cerelda de Heus — Jun 7, 2026
Subject: S7-2026-15 From: Cerelda de Heus Affiliation: Jun. 7, 2026 There is no reason to change the current time period.

Cerelda de Heus

Chaney Hardman — Jun 7, 2026
Subject: S7-2026-15 From: Chaney Hardman Affiliation: Jun. 7, 2026 Please keep our companies reporting to us, the public, every three months. Average share holders should have the same availability of knowledge to make informed decisions as institutional entities. As a spouse, parent, blue collar worker and share holder myself who depends on these investments for my retirement and the financial health of my family, I want our corporations and companies to truly be accountable to every share holder. Thank You for your consideration.

Respectfully,
Chaney Hardman

Charlene Lojewski — Jun 7, 2026
Subject: S7-2026-15 From: Charlene Lojewski Affiliation: Jun. 7, 2026 As a Retiree, I want to have the most frequent reporting of the money coming in and going out. Less frequent reporting allows for less transparency and more opportunity for fraud

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Charles de Krafft — Jun 7, 2026
Subject: S7-2026-15 From: Charles de Krafft Affiliation: Jun. 07, 2026 Write in your own words. That matters more than any specific argument. A few angles that work: (1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to you.

Sent from my iPad

Charlotte Glover — Jun 7, 2026
Subject: S7-2026-15 From: Charlotte Glover Affiliation: Jun. 7, 2026 Financial accountability is important and should remain as is.
Charlotte Lewis Glover

Sent from my iPhone

CheChe Luckini — Jun 7, 2026
Subject: S7-2026-15 From: CheChe Luckini Affiliation: Jun. 07, 2026 Keep it QUARTERLY!!!

Chelsea Yigan — Jun 7, 2026
Subject: S7-2026-15 From: Chelsea Yigan Affiliation: Jun. 7, 2026 You need to continue to provide reporting. People want transparency and accountability within government agencies.

Envoyé de mon iPhone

Cherish Buel — Jun 7, 2026
Subject: S7-2026-15 From: Cherish Buel Affiliation: Jun. 7, 2026 Cherish Buel, Public School Teacher. I would like the reports to remain quarterly because I like to see how my investments are doing more frequently rather than waiting. I believe accountability works in the investors' favor and keeps the incidents of fraud lower.

Thanks,
Cherish Buel

Cherish Buel
6th grade Science and Robotics
Horizon Intermediate
Room E6
Mustang Public Schools
Relationships. Student Success. Communication. Culture.

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Cherry Nichols — Jun 7, 2026
Subject: S7-2026-15 From: Cherry Nichols Affiliation: Jun. 7, 2026 Keep the reporting real. Do not hide corporate revenues. They are trying to hide fraud from the public

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Cheryl Fitzgerald — Jun 7, 2026
Subject: S7-2026-15 From: Cheryl Fitzgerald Affiliation: Jun. 07, 2026 I do not want to change the

public companies to change their reporting to every 6 months.

Sent from my iPhone

Cheryl Johnson — Jun 7, 2026
Subject: S7-2026-15 From: Cheryl Johnson Affiliation: Jun. 7, 2026 I want to be able to see quarterly reports. I am just an individual investor.

Cheryl Johnson

Cheryl Klemp — Jun 7, 2026
Subject: S7-2026-15 From: cheryl klemp Affiliation: Jun. 7, 2026 They hide everything ! Time to make them liable to the public !

Chris Gillham — Jun 7, 2026
Subject: S7-2026-15 From: Chris Gillham Affiliation: Jun. 7, 2026 For those of us individual investors who have just enough in our 401K to have a secure and dignified retirement without undue anxiety and stress, please retain the quarterly reporting requirements.

Thank you,
Chris Gillham, computer programmer retired from MetLife

Chris Lanane — Jun 7, 2026
Subject: S7-2026-15 From: Chris Lanane Affiliation: Jun. 7, 2026 To Whom It May Concern:

Continue providing the public with useful quarterly reporting. Reducing reporting to semi-annual only will hamstring small investors who depend on that data.

Sincerely,

Chris Lanane
Bishop, CA

Chris Leadley & Ellen Hing — Jun 7, 2026
Subject: S7-2026-15 From: Chris Leadley & Ellen Hing Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Chris Leadley

Chris Marsh — Jun 7, 2026
Subject: S7-2026-15 From: Chris Marsh Affiliation: Jun. 7, 2026 It is important to me to see what is going on for investing purposes…has this regime not done enough harm already? Worked our whole life to retire, unfair to make it more difficult on us, especially with the likelihood that social security will be reduced…

Chris Marsh

Chris O'Farrell — Jun 7, 2026
Subject: S7-2026-15 From: Chris O'Farrell Affiliation: Jun. 07, 2026 My name is Christopher O'Farrell, I work full-time in healthcare as a CNA and I am a single parent. I put what little I have to spare into the stock market in hopes of a brighter future. Though my pennies are probably insignificant to publicly traded companies, they matter to me and my family. Quartly reporting allows me to see what companies are doing with my investments and make informed decisions accordingly. Changing the reporting schedule to biannually forces me to trade and invest with less information which increases risk and potential losses. The last thing I need right now is less faith in the market.

Chris Rockwell — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Chris Rockwell Affiliation: Jun. 07, 2026 My name is Chris Rockwell and I am an application developer that manages my small portfolio and invests in my 401k. Bi-annual earnings would impair my ability to make timely, informed decisions for my portfolio.

Quarterly earnings should be required for publicly traded companies.

Chris Rockwell

https://www.linkedin.com/in/chris-rockwell/

Chrissy Rossow — Jun 7, 2026
Subject: S7-2026-15 From: Chrissy Rossow Affiliation: Jun. 7, 2026 Christine Rossow, Project Management Office Leader. As an investor, I feel that any company offering shares to the public should have full transparency into financial positions. This change would create an unfair advantage against investors.

Christa Warda — Jun 7, 2026
Subject: S7-2026-15 From: Christa Warda Affiliation: Jun. 7, 2026 I am retired. My retirement account is invested in the stock market, as are the retirement accounts of millions of Americans. We

earned that money, worked all of our lives for it. We need the SEC to keep reporting as frequent as it has been. It also needs to be stringent, transparent and honest. There are too many bad actors who are itching to get their hands on our money. No changes to SEC rules to make it easier to cheat and steal!

Christa Warda
Retired U.S. Citizen

Christie Shanafelt — Jun 7, 2026
Subject: S7-2026-15 From: Christie Shanafelt Affiliation: Jun. 7, 2026 As a family physician, my time to accumulate retirement savings has been compressed into a shorter period than those of my peers who started full-time work right out of vocational training or a bachelor's degree. As such, it's very important to me that I have frequent transparency into my savings and investments. I need these quarterly earnings reports to ensure future financial security for myself and my family.

Sincerely,
Christie Shanafelt

Christine Frizzell — Jun 7, 2026
Subject: S7-2026-15 From: Christine Frizzell Affiliation: Jun. 7, 2026 Please do NOT lengthen the reporting period for companies. It will put the average individual investor at a disadvantage and give insiders, the wealthy and well-connected investors an unfair advantage. It would set the stage for an increase in insider trading, pump-and-dump operations and corruptions. It will increase income disparity, which is already killing our democracy. I am a semi-retired psychologist, a concerned citizen, and a voter. D. Christine Frizzell Bristol, RI

Christine Oconnell — Jun 7, 2026
Subject: S7-2026-15 From: Christine Oconnell Affiliation: Jun. 7, 2026 MY 401k. My money being invested. My business. Leave it quarterly.

Christopher D'Amico — Jun 7, 2026
Subject: S7-2026-15 From: Christopher D'Amico Affiliation: Jun. 7, 2026 This change would be good ONLY for criminal actions, insider dealing, fraudsters and billionaires. Who are you working for? The US Citizen OR The Orange Fraud in The WH...?!
Christopher D'Amico
Brewer, Maine
INVESTOR

Christopher Manns — Jun 7, 2026

Subject: S7-2026-15 From: Christopher Manns Affiliation: Jun. 7, 2026 I'm a "near" retiree, the financial decisions I'm making right now based on public reviews mandatorily shared information will have a long lasting impact. Removing the the statutory requirement to share that information may save the company money, but what about me, the citizen? I'd like to think all publicly traded companies are above board and not hiding things... It people run those companies and people are flawed.
So please keep the qtrly reporting requirement and help me to help myself in making informed decisions.

Regards,
C. Manns

Christopher Warren — Jun 7, 2026
Subject: S7-2026-15 From: Christopher Warren Affiliation: Jun. 7, 2026 I guess the REGIME WANTS TO MAKE EMBEZZELMENT A FEDERALLY SANCTIONED OPERATION so they can cook the Books more easily if they don't report on a Quarterly basis!

Chrystal Moore — Jun 7, 2026
Subject: S7-2026-15 From: Chrystal Moore Affiliation: Jun. 7, 2026 Chrystal Moore
Retail Investor | Caregiver | Community Advocate

My name is Chrystal Moore. I care for my elderly mother and my disabled brother.
I am a retail investor building financial stability for my family's future.
Every financial decision I make directly affects my ability to care for the people depending on me.

That is why I am writing today.
Quarterly reporting is not a preference. It is a protection.

I do not have analysts. I do not have insider access. I have my hard-earned money, my responsibilities, and the right to timely information.

If this proposal passes and companies can go dark for six months, here is what happens to me:

By the time I get updated information, it may be too late to protect my investments or change my plan. That is not a fair market. That is a trap for people like me.

This proposal harms retail investors in four clear ways:

I rely on quarterly updates to make decisions about my retirement savings. Without them, I cannot protect what I have worked for.

Insiders and institutions will still know what is happening. I will not. That gap is already unfair. This makes it worse.

Making reduced reporting "optional" does not fix anything. The companies most likely to opt out are exactly the companies whose investors need updates the most.

Corporate cost savings do not outweigh the harm to people investing slowly, carefully, and without institutional backing.

I am not a Wall Street investor. I am a caregiver and a retail investor doing my best with what I have. I deserve the same timely access to information that keeps markets honest.

I urge the SEC to maintain quarterly reporting requirements and uphold its legal duty to protect the investing public — including individuals like me.

Respectfully submitted,
Chrystal Moore
Caregiver | Retail Investor | Community Advocate

Chuck Glascock — Jun 7, 2026
Subject: S7-2026-15 From: Chuck Glascock Affiliation: Jun. 7, 2026 The 'six month' rule will allow companies that are on the brink of failure to hide their challenges, and provide a negative impact on stock prices, allowing insiders to avoid risk, which will then be forwarded to consumers.

Chuck Plymire — Jun 7, 2026
Subject: S7-2026-15 From: Chuck Plymire Affiliation: Jun. 7, 2026 We need and deserve to KNOW Quarterly

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Cindy Grainger — Jun 7, 2026
Subject: S7-2026-15 From: Cindy Grainger Affiliation: Jun. 07, 2026 Cindy Grainger, citizen
This matters to me because I am 71 yo and am watching this person steal our country bit by bit. So sick of project 2025. Make reports mandatory that cover what objectives have been secured by the oligarchs and creators of project 2025 including Peter Thiel. That used to be covered by media including newspapers but he has sued them all into submission. The man needs to be removed with the 25th amendment and a coalition of people either elected/appointed/requested need to save this country from project 2025.

Cindy Grainger
1070 W Radcliff Ave
Englewood CO 80110
720-373-5958
cindyshortridge@comcast.net
cindygrainger2017@outlook.com

Cindy Pittman — Jun 7, 2026
Subject: S7-2026-15 From: Cindy Pittman Affiliation: Jun. 7, 2026 As social security runs out and AI replaces more jobs, a significant number of Americans will rely on their investments to sustain their

families, healthcare, homes and communities. That is not an overstatement.
Companies already see most of the SEC fines as a minimal tax on their profitable fraudulent behavior.
Don't give them another 6 months to hide their self dealings and false accounting from their investors and oversight.

Sent from mobile; please excuse any brevity or typos.

Cindy Zimmerman — Jun 7, 2026
Subject: S7-2026-15 From: Cindy Zimmerman Affiliation: Jun. 7, 2026 We have the right to know the truth. Insider trading is unfair.

Sent from my iPad

Claire DGaia — Jun 7, 2026
Subject: S7-2026-15 From: Claire DGaia Affiliation: Jun. 7, 2026 Public utilities shady enough in sw Mo. They need to be Watched, Audited too!

Claire DGaia
Springfield,Mo

Yahoo Mail: Search, Organize, Conquer

Cliff Provence — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Cliff Provence Affiliation: Jun. 7, 2026 Clifton Provence. Retiree. I believe that continuing the requirements of quarterly reporting is a requirement that should be maintained.It is foolhardy to believe that companies will always tell the truth and not try to hide shady business practices from their clients.

Sent from my iPad

Clyde Hughey — Jun 7, 2026
Subject: S7-2026-15 From: Clyde Hughey Affiliation: Jun. 07, 2026 PLEASE DO NOT become a PUPPET for this "Administration", that wants to HIDE behind your organization, while demanding that you SHOULD just exist as yet another sycophantic displayer of dutiful obedience.

Colin Povey — Jun 7, 2026
Subject: S7-2026-15 From: Colin Povey Affiliation: Jun. 07, 2026 Not only no, but Hell No. Don't you dare make biased changes.

Sent from my iPad

Connie Vaughn — Jun 7, 2026
Subject: S7-2026-15 From: Connie Vaughn Affiliation: Jun. 7, 2026 There is already so much distrust of Wall Street and the SEC, why would you want to do this? Because Trump is promoting it? Because millionaires and billionaires will profit?

Sent from my iPhone

Coral Bohne — Jun 7, 2026
Subject: S7-2026-15 From: Coral Bohne Affiliation: Jun. 07, 2026 Even as a minor investor, I am part of a multitude that deserve the right to Quarterly reporting to be able to take action if something is going wrong at a company or mutual Fund to fight for correction or pull out. This is critical to the health of our economy and our individual finances.

Sent from my iPhone

Craig — Jun 7, 2026
Subject: S7-2026-15 From: Craig Affiliation: Jun. 7, 2026 The American people and investors in general deserve corporate transparency on the usual quarterly basis!

~Craig

Craig and Kathy — Jun 7, 2026
Subject: S7-2026-15 From: Craig and Kathy Affiliation: Jun. 7, 2026 Transparency builds trust, not hiding the facts

Sent from my iPad

Craig Lee Burket — Jun 7, 2026
Subject: S7-2026-15 From: Craig Lee Burket Affiliation: Jun. 7, 2026 If it ain't broke, don't "fix" it.

Craig Miller — Jun 7, 2026
Subject: S7-2026-15 From: Craig Miller Affiliation: Jun. 07, 2026 I want quarterly reports.

Get Outlook for iOS

Craig Oswald — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Craig Oswald Affiliation: Jun. 07, 2026 This will further reduce transparency of corporations. Do not do it.

Criage Lynnette Althage, Library Technical Assistant at Northeastern Illinois University — Jun 7, 2026
Subject: File No. S7-2026-15 From: Criage Lynnette Althage I am Criage Althage I work as a Library Technical Assistant I invest and as a consumer stakeholder, I see this is bad for the market overall as well as affecting my ability to make decisions financially.

Cydney Wells — Jun 7, 2026
Subject: S7-2026-15 From: Cydney Wells Affiliation: Jun. 7, 2026 I am a pensioner with most of my savings invested in 401K funds. I am against this attempt to scale back reporting requirements from quarterly to biannually because investors need as much timely information as possible. Corporations will still have to maintain this information so this is just a question of transparency.

Sent from my iPad

Cynthia Endicott — Jun 7, 2026
Subject: S7-2026-15 From: Cynthia Endicott Affiliation: Jun. 07, 2026 Quarterly Reports protect Investors. As a retiree I depend on my investment income and need these regular updates.

Cynthia Endicott

Cynthia Qualia — Jun 7, 2026
Subject: S7-2026-15 From: Cynthia Qualia Affiliation: Jun. 07, 2026 As a citizen of the US and an independent investor, do no change the existing reporting process. Keep the quarterly reports. During this economic environment much can happen quickly and information is needed in a timely manner to understand the current health of a business.

Cynthia Qualia, CKBD
Past President
Texas Gulf Coast Chapter
National Kitchen and Bath Association

C&L Contracting and Design
Friendswood, Texas

Office 281-648-2643

Cynthia Ricard — Jun 7, 2026
Subject: S7-2026-15 From: Cynthia Ricard Affiliation: Jun. 7, 2026 Cynthia Ricard. Retired Scientist. Reporting and auditing are more important than ever before. In fact, in this administration it would make better sense to increase it to monthly.

Cynthia Treffer — Jun 7, 2026
Subject: S7-2026-15 From: Cynthia Treffer Affiliation: Jun. 07, 2026 Cynthia, bookkeeper, and this matters to me because what happens on Wall Street and with the SEC affects EVERYBODY. Not just people that invest.

Dale Parsons — Jun 7, 2026
Subject: S7-2026-15 From: Dale Parsons Affiliation: Jun. 7, 2026 Dale Parsons. Modern data systems make reporting easier and cheaper than ever. Regular reporting is important to identify fraud, mismanagement and insider trading to protect investors and the economy.

Sent from my iPad

Dan Dobson — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Dan Dobson Affiliation: Jun. 07, 2026 I like getting the figures quarterly, and I hope that stays. - if SEC brings this back, tar-n-feathering should come back too.

Sent from my iPhone

Dan Or Robin Nance — Jun 7, 2026
Subject: S7-2026-15 From: Dan Or Robin Nance Affiliation: Jun. 07, 2026 100% against.

Sent from my Verizon, Samsung Galaxy smartphone

Dan Pahlow — Jun 7, 2026

Subject: S7-2026-15 From: Dan Pahlow Affiliation: Jun. 07, 2026 Keep the Quarterly reports. Monthly reports would be better.

Sent from my iPad

Daniel Mays — Jun 7, 2026
Subject: S7-2026-15 From: Daniel Mays Affiliation: Jun. 07, 2026 Daniel Mays retired auto mechanic
Who does it benefit by not reporting quarterly
Definitely not the individual stock investor

Sent from my iPhone

Daniel Powers — Jun 7, 2026
Subject: S7-2026-15 From: Daniel Powers Affiliation: Jun. 07, 2026 The cost of worse information falls on me, an ordinary investor. I inherited a modest IRA from my father & I'm literally holding onto it for dear life. I'm 56 & disabled; formerly a Licensed Professional Counselor who worked with low-income kids & families. I was only able to work as one for 5 years before becoming disabled, so I was not able to fund an IRA of my own. The money inherited in my father's IRA will likely be used on long-term care for me in the not so distant future. I already lost too much of that money when Covid hit. I can't afford to lose more; I want my investments as transparent as possible. - Cindy M. Powers, LPC, Oklahoma

Cindy M. Powers

Daniel Wells — Jun 7, 2026
Subject: S7-2026-15 From: Daniel Wells Affiliation: Jun. 7, 2026 At least QUARTERLY!! Think about monthly!

Danny Bermudez — Jun 7, 2026
Subject: S7-2026-15 From: Danny Bermudez Affiliation: Jun. 7, 2026 Investors need transparency and must be updated about the actual status of the company thereby eliminating fraud and making investors make their best decisions.
Dave Merch
Oimd@cox.net

Sent from my iPhone

Darlene Stubbs — Jun 7, 2026
Subject: S7-2026-15 From: Darlene Stubbs Affiliation: Jun. 7, 2026 I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Darrell Dean — Jun 7, 2026
Subject: File Number S7-2026-15 From: Darrell Dean Affiliation: Jun. 07, 2026 Hello,

I'd like to express my opposition to changing the reporting requirements to semi annually as this will decrease transparency. As a retail investor I believe this is a bad idea and I am OPPOSED to the change.

Best regards,
Darrell Dean
Flower mound, TX 75028

Darrell Magby — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Darrell Magby Affiliation: Jun. 07, 2026 Darrell Magby, 42 YO, Generator Technician, Greenbrier Arkansas - Keep the quarterly reports. As an investor, I deserve to know what is happening in the companies I invest in, in a timely manner.

David Bernier — Jun 7, 2026
Subject: Comment on S7-2026-15 From: David Bernier Affiliation: Jun. 07, 2026 The only reason to make this vial short sighted change is to further propagate corprate greed and to dismantle the lower financial classes. RETAIN TRANSPARENCY! KEEP IT QUARTERLY!

David Bourquin — Jun 7, 2026
Subject: S7-2026-15 From: David Bourquin Affiliation: Jun. 7, 2026 David Jay Bourquin, Automation Integrator, Investor. Please protect quarterly reporting to keep investors informed and prevent fraud.

David Collins — Jun 7, 2026
Subject: S7-2026-15 From: David Collins Affiliation: Jun. 7, 2026 The six month reporting rule should not be approved, or enacted🤬🤬🤬🤬🤬

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David Di Gioia — Jun 7, 2026
Subject: Comment on S7-2026-15 From: David Di Gioia Affiliation: Jun. 7, 2026 Do not do this. It

helps no one but the very rich and corrupt. We see what you are doing.

David Henry — Jun 7, 2026
Subject: S7-2026-15 From: David Henry Affiliation: Jun. 7, 2026 As a long-term investor and a trader, I find it absurd and probably corrupt at the SEC is advancing. The idea of requiring profits to be reported only every six months.

I can only imagine that this will reduce the public confidence in the trading system and the stock exchanges. There will be sharp discoveries that caused stocks to drop unexpectedly only because you’re not releasing good information.

Where the hell did this idea come from? Certainly not from anyone who wants the Market to have the high confidence of it users end of the world at large.

My name is David Henry, a resident of Arizona.
I have owned two businesses, but I’m consulting now.

David Henry
609-436-9753
609-947-1319 +52 415-188-9573

“The simple step of a courageous individual is not to take part in the lie.
One word of truth outweighs the world.”
Aleksandr I. Solzhenitsyn

“If you tell a lie big enough and keep repeating it, people will eventually come to believe it,” Joseph Goebbels
Reich Minister of Propaganda
(for Adolph Hitler, 1933 - 1945)

"The election was stolen. Everybody knows it."
Donald Trump
(These claims by Trump's legal team.were thrown out by every court in every state because Trump's legal team was unable to provide any evidence at all.)

Curiosity has its own reason for existence. One cannot help but be in awe when he contemplates the mysteries of eternity, of life, of the marvelous structure of reality... Never lose a holy curiosity.

Albert Einstein

David Mcgee — Jun 7, 2026
Subject: S7-2026-15 not that hard From: David Mcgee Affiliation: Jun. 7, 2026 This is not a crazy ask. Like come on guys. Quarterly reporting or you don't belong to be publicly traded company.

David Phelps — Jun 7, 2026
Subject: S7-2026-15 From: David Phelps Affiliation: Jun. 7, 2026 We need transparency of Wall Street.

Sent from my iPhone

David Scally Jr. — Jun 7, 2026
Subject: SEC Letter RE: proposed reporting Change S7-2026-15 From: David Scally Jr. Affiliation: Jun. 7, 2026 The more the more frequently required reporting the more accurate the information. Quarterly is already not substantial enough. I am against going from quarterly to bi-annual reporting

Regards,
David Scally Jr

David Simpson — Jun 7, 2026
Subject: S7-2026-15 From: David Simpson Affiliation: Jun. 7, 2026 Sounds like insider trading, hiding behind paper work, keeping the public in the dark is going to be business as usual

Sent from my iPhone

David Straka — Jun 7, 2026
Subject: S7-2026-15 From: David Straka Affiliation: Jun. 07, 2026 Grifty business!

Sent from my iPad

David Whittington — Jun 7, 2026
Subject: S7-2026-15 From: David Whittington Affiliation: Jun. 7, 2026 All corporations already produce monthly financial statements. It is
simply not that hard to consolidate three months of financial statements
into a quarterly report four times per year. Investors deserve to know
as much as they can about a companies success or lack of success as
often as possible. It will be a HUGE disaster to do away with quarterly
reporting. A bad CEO could avoid being fired for an extra six months if
quarterly reporting is abandoned. David Whittington - Hotel Controller

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Dean Cho — Jun 7, 2026
Subject: S7-2026-15 Comment From: Dean Cho Affiliation: Jun. 7, 2026 I urge the SEC to maintain quarterly reporting to maintain necessary transparency and to protect smaller investors.

Deb Berthiaume — Jun 7, 2026
Subject: S7-2026-15 From: Deb Berthiaume Affiliation: Jun. 07, 2026 No. Reporting should stay the way it is. Why do you need to hide your records?

Yahoo Mail: Search, Organize, Conquer

Deb Loers — Jun 7, 2026
Subject: S7-2026-15 From: Deb Loers Affiliation: Jun. 7, 2026 We invest regularly and very much want continued quarterly reports
Dr Deborah Loers
Dr David Prentice

Sent from my iPhone

Debbie DiPietropolo — Jun 7, 2026
Subject: S7-2026-15 From: Debbie DiPietropolo Affiliation: Jun. 7, 2026 Changing companies reporting from quarterly to biannual will limit my ability to properly manage my IRA. It will allow insiders to gain a foot up and allow failing companies to hide from the
public. It will not do anything good. It will only allow for fraud and destroy retirees' life savings.

Yahoo Mail: Search, Organize, Conquer

Debi D — Jun 7, 2026
Subject: S7-2026-15 From: Debi D Affiliation: Jun. 7, 2026 Quarterly reports are essential to allow interested parties to be informed on how things are going. Eliminating that level of reporting will make it more difficult to maintain a full picture of progresses or failings. It will also make it more difficult to know in a timely manner when issues arise.

Deborah Bowen — Jun 7, 2026
Subject: S7-2026-15 From: Deborah Bowen Affiliation: Jun. 7, 2026 We have a right to know.. Protect the people’s rights to know all facts about their investments in real time

Sent from my iPhone

Deborah Kriske — Jun 7, 2026
Subject: S7-2026-15 From: Deborah Kriske Affiliation: Jun. 07, 2026 Keep the rules as they are. With quarterly or even monthly report you can find the mistakes more easily and rectifiable. Too much time would make it too easy for fraud.

Sent from my iPhone

Deborah Thomas — Jun 7, 2026
Subject: S7-2026-15 From: Deborah Thomas Affiliation: Jun. 07, 2026 Keep reporting the economic numbers quarterly. Citizens need more transparency, not less.

Sent from my iPad

Debra Laclair — Jun 7, 2026
Subject: S7-2026-15 From: Debra Laclair Affiliation: Jun. 7, 2026 Stop letting them hide.

Sent from my iPhone

Debra Miller — Jun 7, 2026
Subject: S7-2026-15 From: Debra Miller Affiliation: Jun. 7, 2026 We need transparency, do not place a block on those of us who invest our hard earned money to protect businesses who may be taking those funds and hiding how they are using those investment income from those whose futures depend on those investments to live. You would not be able to do that with board members, who receive money from those businesses.
Debra Miller

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Debra Sullivan — Jun 7, 2026
Subject: S7-2026-15 From: Debra Sullivan Affiliation: Jun. 07, 2026 Stop letting the Classless "elite" steal from the American people

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Declan Cannon — Jun 7, 2026
Subject: S7-2026-15 From: Declan Cannon Affiliation: Jun. 07, 2026 Declan cannon
Retired
Investor
This is the opposite of transparency and promotes unethical behavior.

Dee Bonelli — Jun 7, 2026
Subject: S7-2026-15 From: Dee Bonelli Affiliation: Jun. 7, 2026 Please keep the transparency provided by quarterly reports

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Dee Gibney — Jun 7, 2026
Subject: S7-2026-15 From: Dee Gibney Affiliation: Jun. 7, 2026 As a recently retired person living on Social Security, and a widow's pension, I rely on my IRA and Roth to fill in gaps. My financial advisor and I talk quarterly and depend heavily on timely financial reports to keep ahead of spiraling inflation, in this time of the incompetent, self-serving, crupt administration.
Keep it QUARTERLY!

Delores Gibney, LMSW

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Dennis Owen — Jun 7, 2026
Subject: S7-2026-15 From: Dennis Owen Affiliation: Jun. 7, 2026 This will hurt the average investor and allow extremely wealthy investors and companies to game the system.

Sent from my iPhone

Dennis Rein — Jun 7, 2026
Subject: S7-2026-15 From: DENNIS REIN Affiliation: Jun. 7, 2026 Big Business is already screwing over the country enough. There’s no need at all to give them extra time to do more damage.

Sent from my iPad

Devan van Eyck — Jun 7, 2026
Subject: S7-2026-15 From: Devan van Eyck Affiliation: Jun. 7, 2026 Absolutely do not enact this. Tilts the field irretrievably towards the corporation and away from the citizen. This is blatant thievery & malfeasance. Shameful.

Devan van Eyck
Beverage Director|FESTIVÁL
Partner|Bespoke Solutions

Dian Altemier — Jun 7, 2026
Subject: S7-2026-15 From: Dian Altemier Affiliation: Jun. 7, 2026 Dian Altemier (Retired). I am a retail investor and retiree. I rely on quarterly reports to make decisions about my retirement savings. I don’t believe this is a cost saving measure to the company. Other countries that have tried this have not been satisfied. Learn from those countries. I do not support giving up Quarterly reviews. Dian Altemier retired. Okahumpka, Florida

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Diana Dobos — Jun 7, 2026
Subject: S7-2026-15 From: Diana Dobos Affiliation: Jun. 07, 2026 The SEC should unequivocally preserve strong, quartly reporting requirements.

This is something I want as a citizen, investor, and business owner. Quarterly reporting is a basic transparency safeguard for non-insiders. It's necessary for trust in commerce to function normally.

I urge the SEC decision makers to consider what kind of legacy THEY as individuals want to leave. To consider how the history books will explore such a cut within the larger framework of the current political situation.

Diana Dobos
Attorney, Florida

Diana Smith — Jun 7, 2026
Subject: S7-2026-15 From: Diana Smith Affiliation: Jun. 07, 2026 It must be kept quarterly. Our financial system must NOT CHANGE! Too much cheatimg can happen.

Diana Stewart — Jun 7, 2026
Subject: S7-2026-15 From: Diana Stewart Affiliation: Jun. 7, 2026 Transparency and accountability only protect who or what they are meant to protect when the timeframe meaningfully allows for that. Stay with the quarterly timeframe.

Sent from my iPhone

Diane Barksdale — Jun 7, 2026
Subject: S7-2026-15 From: Diane Barksdale Affiliation: Jun. 7, 2026 The pattern of decreasing the people's involvement in our government is evident here. We depend on these disclosures to monitor our investments. We need more frequent reports, not fewer.

Get Outlook for Android

Diane Gaw — Jun 7, 2026
Subject: S7-2026-15 From: Diane Gaw Affiliation: Jun. 7, 2026 Our markets have shown time and again that they need oversight.

Diane Rechner — Jun 7, 2026
Subject: S7-2026-15 From: Diane Rechner Affiliation: Jun. 7, 2026 Quarterly reporting is essential in determining one's portfolio.

Yahoo Mail: Search, Organize, Conquer

Diane Wert — Jun 7, 2026
Subject: S7-2026-15 From: Diane Wert Affiliation: Jun. 7, 2026 Why would you need to HIDE the activity, it’s not their money it’s ours.
All the normalizing of deception, delay, deceit is totally wrong in Every way, No no and hell no……

Sent from my iPad

Dipankar Chatterjee — Jun 7, 2026
Subject: File No. S7-2026-15 From: Dipankar Chatterjee Please continue quarterly reporting. It's important we get to evaluate financial situation and company management performance on a quarterly basis to make thoughtful and careful financial decisions to invest or not invest in a company. There are millions of individuals both in and outside of US who rely on this ongoing flow of data and accompanying management commentary to invest. It's relevant even more so now, given geopolitical tensions and also significant investments continuing in AI infrastructure and innovation, such that we know huge sums of money which are being spent will come to fruition.

Do Overman — Jun 7, 2026
Subject: S7-2026-15 From: Do Overman Affiliation: Jun. 7, 2026 Robin Kelly-lifelong investor--retired and at investment goal. If my investments become subject to another class of investors being privy to information allowing them to pull out or purchase securities on information I don't have then, why be a part of that? Is it so important to covet information to allow for more fraudulent cheating?

Doering Meyer — Jun 7, 2026
Subject: S7-2026-15 From: Doering Meyer Affiliation: Jun. 7, 2026 Quarterly reporting helps the average law-abiding citizen have access to where our monies are invested and upholds the transparency required to prevent further insider trading. There is no reason to reduce the reporting, except to make it easier for criminal activity.

Don Poggemoeller — Jun 7, 2026
Subject: S7-2026-15 From: Don Poggemoeller Affiliation: Jun. 07, 2026 Don't put blinders on all of us, so that trump can hide his and the republican failures from our view!

Don Tegnelia — Jun 7, 2026
Subject: S7-2026-15 From: Don Tegnelia Affiliation: Jun. 7, 2026 You can’t let this happen!! It is just another way where the common family gets screwed over by corruption in corporate America. 401ks needs to be protected at all costs!

Don Wittig — Jun 7, 2026
Subject: S7-2026-15 From: Don Wittig Affiliation: Jun. 7, 2026 Leave it as is. Transparency is the name

Sent from my iPhone

Donna Clark — Jun 7, 2026
Subject: S7-2026-15 From: Donna Clark Affiliation: Jun. 07, 2026 Transparency is a must. Keep the reports quarterly.

Donna Riley — Jun 7, 2026
Subject: S7-2026-15 From: Donna Riley Affiliation: Jun. 07, 2026 It is unfair for public stock companies to allow insider trading. Stick with quarterly reporting.

Doug Harvey — Jun 7, 2026
Subject: S7-2026-15 From: Doug Harvey Affiliation: Jun. 7, 2026 We need more transparency, not less. We're supposed to be preventing criminal behavior, bot enabling it.

Dr. Barbara-Ann Kaidy — Jun 7, 2026
Subject: S7-2026-15 From: Dr. Barbara-Ann Kaidy Affiliation: Jun. 07, 2026 Quarterly isn't even enough in these volatile times!! My money should be available to me and my data on my money even more so!! SEC, DO YOUR JOB FOR THE PEOPLE!!!

Dr. Barbara-Ann Kaidy, PhD, and corporate accountant 50 years!!

Sent from my T-Mobile 5G Device
Get Outlook for Android

Drew Kovacs — Jun 7, 2026
Subject: S7-2026-15 From: Drew Kovacs Affiliation: Jun. 7, 2026 Keep the same rules Quaterly reporting!

Sent from my iPhone

Dyllan — Jun 7, 2026
Subject: S7-2026-15 From: Dyllan Affiliation: Jun. 7, 2026 Don't draw the blinds over my windows, looking into publicly traded companies. People like retail investors deserve more clarity and transparency not less. This is the step in the wrong direction.

E Harris — Jun 7, 2026
Subject: S7-2026-15 From: E Harris Affiliation: Jun. 7, 2026 There is absolutely no excuse for changing the quarterly reporting requirements. Unless they've changed to monthly, which would be a good change. ET Harris, independent business person.

Sent from my iPad

Ed Beasley — Jun 7, 2026
Subject: S7-2026-15 From: Ed Beasley Affiliation: Jun. 7, 2026 Small investors and retired folks are already at the mercy of insiders. This change will make things worse for us, but the tech insiders and their Congressional accomplices will wi big time.
Keep It Quarterly!
Ed Beasley
Retired

Eddie Smith — Jun 7, 2026
Subject: S7-2026-15 From: Eddie Smith Affiliation: Jun. 07, 2026 Edward smith, data analytics engineer, this is totally unfair and unjust. Im tired of the sec covering up for the billionaires and rigging the market against the middle class.

Eden — Jun 7, 2026
Subject: S7-2026-15 From: Eden Affiliation: Jun. 7, 2026 Eden Tropp Small business owner THIS matters because my small portfolio is ALL I HAVE for my future. I'm 62 and time to invest is short and these reports allow my financial planner to make
smart decisions for my meager investments. You are catering to the wealthy insiders by eliminating these reports.

Edgar Vallarta — Jun 7, 2026
Subject: S7-2026-15 From: Edgar Vallarta Affiliation: Jun. 7, 2026 Quarterly reporting has never been an onerous burden on business. It provides investors and analysts with important information for business decisions for capital allocation. It is the smart thing to leave it alone. Semi-annual reporting won't be timely or useful to interested parties.

Edward Krausnick — Jun 7, 2026
Subject: File No. S7-2026-15 From: Edward Krausnick We, the general public, need AT LEAST the current, minimal amount of transparency that the current rules provide, NOTHING LESS! Why is the SEC trying to provide LESS transparency? What is the SEC trying to hide? A clear, unambiguous reason for proposing this rule change is REQUIRED! Then, we the public, can begin to see the intent. That is NOT negotiable.

Eli Burgos — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Eli Burgos Affiliation: Jun. 07, 2026 Please don't. It wont effect you immediately but over time will erode all public confidence in the USA economy.

Sent from my iPhone

Elizabeth Flum — Jun 7, 2026
Subject: S7-2026-15 From: Elizabeth Flum Affiliation: Jun. 7, 2026 I am writing in support of keeping the quarterly reporting rule for public corporations. As a private citizen who has been investing in the US stock market with my 401K for decades I need timely information about the performance of my holdings. Corporations need to be held accountable for their business decisions, and investors deserve timely information about their hard-earned savings. The SEC proposal allowing business "to go dark" for six months at a time is just a shady idea that endangers the interests of all investors - Don't fall for it!

Elizabeth Flum, Ph.D
Outpatient Therapist
Integrated Services for Behavioral Health
Athens, Ohio

Elizabeth Gay Lannon — Jun 7, 2026
Subject: S7-2026-15 From: Gay Lannon Affiliation: Jun. 7, 2026 I have very little investment in the stock market, managed by a financial company, but I think this change in reporting requirements changes the playing field unfairly and diminishes trust in the system, for no good reason. If companies can't be completely transparent, what are they trying to hide? Think this through from the point of view of average people. Thank you.

Elizabeth Gay Lannon
North Hills, CA 91343
Retired, Healthcare Marketing
Grandmother who cares about the future

Voter
(My titles)

Sent from my iPhone

Elizabeth Hope — Jun 7, 2026
Subject: S7-2026-15 From: Elizabeth Hope Affiliation: Jun. 7, 2026 I, for one, don't trust the fixes to guard the hen house! Y'all took away our pensions to push us into 401's to get our retirement money into the stock market, now show us what we have. You are not a trustworthy bunch. The current badministration is trying to bleed the people dry, and this is just the next tool they'll use to do it.

Elizabeth Lindorff — Jun 7, 2026
Subject: S7-2026-15 From: Elizabeth Lindorff Affiliation: Jun. 07, 2026 Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad for normal investors.

Elizabeth Oseid — Jun 7, 2026
Subject: S7-2026-15 From: Elizabeth Oseid Affiliation: Jun. 7, 2026 Elizabeth Oseid/Health Physicist

The Trump regime is doing everything to keep American Citizens in the dark. This must stop. It is foolish to think the people will invest in the markets if they cannot trust the information they get and get the information in a timely manner. I am sure that plenty of insider trading goes on already. This will just make it easier. I wish more people who could stop this craziness had the guts to stand up for America, not MAGA, which has nothing to do with the America I used to believe in.

Elizabeth Oseid
Senior Health Physicist
Office of Radiation Safety
University of Wisconsin-Madison
608-219-2495
https://ehs.wisc.edu/labs-research/radiation-safety/

Looking ahead: I will be out of the office on June 22-26 and July 27-28

Please complete this brief survey to help us improve our service to campus. Thank you for your time and feedback.

Ellen Irwin — Jun 7, 2026
Subject: S7-2026-15 From: Ellen Irwin Affiliation: Jun. 07, 2026 Ellen Irwin. Retired accountant. Less reporting gives people more opportunities to cheat\game the system. Quarterly reports give a better

window into what is going on. Do not go to every six months. That is a disaster in the making.

Ellen

I became insane with long intervals of horrible sanity. - E.A. Poe

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Ellen Klemm — Jun 7, 2026
Subject: S7-2026-15 From: Ellen Klemm Affiliation: Jun. 07, 2026 My name is Ellen K. I am a retiree. I rely on quarterly reports to make decisions about my retirement savings. I do not have years to make up for investments gone bad. I need quarterly information to make decisions about my investments.

Sent from my iPhone

Ellen Lawrence — Jun 7, 2026
Subject: S7-2026-15 From: Ellen Lawrence Affiliation: Jun. 07, 2026 Ellen Lawrence
Retired from information technology

It is imperative as a retired person to have current information on our investments. This policy would damage our trust of the financial numbers reported by corporations we invest in. It also confines corporations from understanding their financials and may negatively impact their ability to make good decisions. A lose lose for everyone. Decisions like this question my support of this administration's dedication to America First and the American people.

Sent from my iPhone

Ellen Lee — Jun 7, 2026
Subject: S7-2026-15 From: Ellen Lee Affiliation: Jun. 7, 2026 Grifters just want one more way to screw everyday Americans

Sent from my iPhone

Eric J. Smith — Jun 7, 2026
Subject: S7-2026-15 From: EJ Smith Affiliation: Jun. 7, 2026 Keeping quarterly reporting is necessary to maintain oversight on performance and fraud prevention. In fact, in an age where data is digitized and easier than ever to sort and assess, the SEC should be looking to increase reporting to semi-monthly, or 6 times per year. The SEC was established to protect stockholders, not business, so why would this even be considered?

Thanks,

Eric J Smith

Retired IT Security Administrator
Slingerlands NY

Erin Windsor — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Erin Windsor Affiliation: Jun. 7, 2026 Don’t allow the change! Transparency is best.

Eva Merrick — Jun 7, 2026
Subject: S7-2026-15 From: Eva Merrick Affiliation: Jun. 7, 2026 This essential for the wellbeing and stability of Americans. Transparency and honesty have to lead here.

I'm a retired secretary whose 401k is keeping me housed. Don't take this away from working Americans!

Eva Merrick

Fanny Whitman — Jun 7, 2026
Subject: S7-2026-15 From: Fanny Whitman Affiliation: Jun. 7, 2026 We are accountable for all our decisions in our personal daily life. Every financial decision must be held to the same accountability.

Sent from my iPhone

Felicia Viscome — Jun 7, 2026
Subject: S7-2026-15 From: Felicia Viscome Affiliation: Jun. 07, 2026 Maintain transparency for all investors. As a retired teacher on a pension accurate information in a timely manner is essential for me to continue investments. Stop rigging Wall Street for the wealthy.
Felicia Viscome

Fergus Vullers — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Fergus Vullers Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
I am an avid reyail investor who relies on quarterly reports for investing in stocks.
Reducing the amount of reporting will severly impact my investments as tracking companies which are growing will be extremely difficult given the proposed reporting periods and I for one will not agree that is somewhat beneficial for investors in the market place.
If this was put to a vote, I would vote against the proposed changes.
Thank you.

Fran Miller — Jun 7, 2026
Subject: From: Fran Miller Affiliation: Jun. 7, 2026 Since not everyone is honest it would be best practice to remain on quarterly reporting. Of course, not mentioning any names but a rather famous and disgusting
comes to mind.

"He who passively accepts evil is as much involved in it as he who helps to perpetrate it" - Martin Luther King

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Fran Randolph — Jun 7, 2026
Subject: S7-2026-15 From: Fran Randolph Affiliation: Jun. 7, 2026 My name is none of your business, but I am certain you can obtain it if you wish.
My job title is "retired after decades of public service at low pay"
My concern is trying to maintain democracy.
My comments are: obstructing justice is the kakistocric oligarchic way to achieve transfer of wealth from those who need funds to pay for everyday expenses (including taxes that WE THE PEOPLE pay) to those who have enough wealth already on which they ALREADY do not pay "equal" taxes. Tax those who can afford to pay and stop expecting those of us who can barely afford to pay our fair share (but pay and pay and pay) to support lifestyles of the rich and famous.

Frank Christensen — Jun 7, 2026
Subject: S7-2026-15 From: Frank Christensen Affiliation: Jun. 7, 2026 Quarterly is a good time period... Please keep it!

Frank (cell 920-559-7844; Facebook, frankchr)

Frank Lovis — Jun 7, 2026
Subject: S7-2026-15 From: Frank Lovis Affiliation: Jun. 7, 2026 Keep the Quarterly Reports for the sake of investors!

Frank Pastizzo — Jun 7, 2026
Subject: S7-2026-15 From: Frank Pastizzo Affiliation: Jun. 7, 2026 Compliance with strict reporting timelines is our only safety valve against another economic rip-off of the world. Bush paid off Wall Street 's illegal bets 26 years ago with stolen money. They're continuing to find ways around The People. Pitchforks are marching.

Fred Fuller — Jun 7, 2026
Subject: S7-2026-15 From: Fred Fuller Affiliation: Jun. 7, 2026 Don’t do this. Sunlight is the best sanitizer against corruption and quarterly reports are just that. My investments are crucial to my retirement.

Signed Fred Fuller, retired Project Manager UNC School of Nursing

Sent from my iPhone

Fred Halperin — Jun 7, 2026
Subject: S7-2026-15 From: Fred Halperin Affiliation: Jun. 7, 2026 The SEC is supposed to be serving investors. Eliminating quarterly reporting does not serve us. It takes away vital information we need to make smart investing decisions. Please keep the requirement for quarterly reporting

Thank you

Sent from my iPhone

Gabriel Dorsch — Jun 7, 2026
Subject: S7-2026-15 From: Gabriel Dorsch Affiliation: Jun. 7, 2026 I'm a software engineer and fairly frequent investor and rely on quarterly filings to make investment decisions. If this change passes my already low confidence will be even lower and I will likely divest from all US markets for the near future.

Gabrielle Allen, retired — Jun 7, 2026
Subject: File No. S7-2026-15 From: Gabrielle Allen Quarterly reporting is more accurate, timely and safer for companies and individuals who rely on the information to make decisions on investments and disbursements. There is no need for companies to withhold information from investors or the public, unless they have something to hide.

Gabrielle Bennett — Jun 7, 2026
Subject: S7-2026-15 From: Gabrielle Bennett Affiliation: Jun. 07, 2026 Keep it. Stop being sneaky. U.S. Americans deserve transparency.

Thank you.
Gabrielle Bennett

Gail Anthony — Jun 7, 2026
Subject: S7-2026-15 From: Gail Anthony Affiliation: Jun. 07, 2026 This us an unfair advantage for corporate insiders and is a slight against the novice investor and a method of stealing opportunity and security from the general population.

Yahoo Mail: Search, Organize, Conquer

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gail ashcovepottery.com — Jun 7, 2026
Subject: S7-2026-15 From: gail ashcovepottery.com Affiliation: Jun. 07, 2026 Quarterly reports are critical!

Sent from my iPad

Gail Nagy — Jun 7, 2026
Subject: S7-2026-15 From: Gail Nagy Affiliation: Jun. 7, 2026 Keeping up with corporate hijinks is hard enough - don't let them hide for 6 months!

Gail

Gailmarie Goldrick — Jun 7, 2026
Subject: S7-2026-15 From: Gailmarie Goldrick Affiliation: Jun. 7, 2026 Small investors need to be given a fair shake. We need to know the numbers so we can make good decisions.
Gailmarie Goldrick
Citizen

Garrett Compton — Jun 7, 2026
Subject: File No. S7-2026-15 From: Garrett Compton This will negatively effect retail traders

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Gary Cartzdafner — Jun 7, 2026
Subject: Comment on S7-2026-15 From: gary cartzdafner Affiliation: Jun. 7, 2026 DO NOT CHANGE CRITICAL REPORTING. IF ANYTHING MAKE IT MORE OFTEN FOR DECISION MAKING

Sent from my iPad

Gary Coryer — Jun 7, 2026
Subject: S7-2026-15 From: Gary Coryer Affiliation: Jun. 7, 2026 Gary Coryer - retired electronics design engineer, retirement job working in Information Technology for the last ten years of my retirement. I had to spend down most of my 401k to survive being forced to retire three years early. I had three young children (late life adoptions) that I needed to keep a stable home life for. I continue to work at age 74 with my youngest graduating high school next week. My 401k is gone now but if I still had that, it would be nice to have visibility into the funds more than once every six months. To tell you the truth it should be monthly to be truly responsible to the investors.

Gary Coryer
Sent from Gmail Mobile via iPad M1 Pro

Gary Greenfield — Jun 7, 2026

Subject: S7-2026-15 From: Gary Greenfield Affiliation: Jun. 7, 2026 KEEP IT QUARTERLY - You are supposed to be working for the AMERICAN PEOPLE.....NOT "Epstein Class"!!

Gary McClarran — Jun 7, 2026
Subject: S7-2026-15 From: Gary McClarran Affiliation: Jun. 7, 2026 Keep the required quarterly report it really helps with my investment tracking and decision making.

Gary McClarran, Retired.

Gavin Chau — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Gavin Chau Affiliation: Jun. 07, 2026 Accurate data helps investors make smart decisions and have faith in the conpany's they choose to invest.

Gavin Chau
Retail Trader

Sent from my iPhone

Gaye Quin — Jun 7, 2026
Subject: S7-2026-15 From: Gaye Quin Affiliation: Jun. 7, 2026 My retirement funds, along with millions of public service workers, are invested in organizations monitored by the SEC. Please protect the Quarterly reporting routines that keep transactions transparent and safe.

Sent from my iPad

Gayle Hunt Maxfield — Jun 7, 2026
Subject: S7-2026-15 From: gayle hunt maxfield Affiliation: Jun. 7, 2026 It is in everyone's best interest to retain quarterly reporting.
I'm a senior dependent on my investments and insist on the opportunity to supervise my earnings !
Gayle Maxfield, retired

Geneine Payne — Jun 7, 2026
Subject: S7-2026-15 From: Geneine Payne Affiliation: Jun. 7, 2026 Don't fix what isn't broken. This system has functioned for a long time without issue. Changing it seems to imply that there is a deeper, and probably nefarious, purpose for doing so. Due to the current political administration control and censorship of media, the public already struggles to ascertain vital, accurate information to manage their investments and monetary security. Do not change the quarterly reporting requirement.

Geneine Payne, RN, retired

Sent from my iPad

George Animal — Jun 7, 2026
Subject: S7-2026-15 From: George Animal Affiliation: Jun. 07, 2026 Betty Benge. I am retired & live off my dividends & need to know how my companies are doing every 3 months

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George E. Despotes — Jun 7, 2026
Subject: S7-2026-15 From: George E. Despotes Affiliation: Jun. 7, 2026 This is reversing the whole philosophy of American investment based on fact and transparency. No to further reduction in information and truth!

George Despotes

[REDACTED]

George Weiler — Jun 7, 2026
Subject: S7-2026-15 From: George Weiler Affiliation: Jun. 7, 2026 There is already enough corruption at the top in the White House. This proposed change would hurt many Americans that are already dealing with an unstable market!

George Weiler

Georgianna Lillis — Jun 7, 2026
Subject: S7-2026-15 From: Georgianna Lillis Affiliation: Jun. 07, 2026 do not change!

Sent from my iPhone

Gladys Gomperts — Jun 7, 2026
Subject: S7-2026-15 From: Gladys Gomperts Affiliation: Jun. 7, 2026 Keep the quarterly reports. Retired. Don't make it easier for Trump to hide things. If you move this to every 6 months, next they will mive it to once a year and eventually not at all. These things are done gradually. If I can be audited at any time it's nit too much they should be held
accountable every 4 months

Gpaulin — Jun 7, 2026
Subject: S7-2026-15 From: Gpaulin Affiliation: Jun. 7, 2026 Investors need to be informed in a timly wayy. Twice a year is not enough. Keep the quarterly reports

Peace to All

Grace Richardson — Jun 7, 2026
Subject: S7-2026-15 From: Grace Richardson Affiliation: Jun. 7, 2026 What is the problem with Quarterly reports? What is SEC trying to hide by wanting to change the Quarterly report. If it's to hard then maybe they should consider another job.

Sent from my iPhone

Grace Walker — Jun 7, 2026
Subject: S7-2026-15 From: Grace Walker Affiliation: Jun. 7, 2026 You should be protecting the individual investors, the investors without huge portfolios.

Sent from my iPhone

Greg Miller — Jun 7, 2026
Subject: S7-2026-15 From: Greg Miller Affiliation: Jun. 7, 2026 I urge you to continue to require quarterly reporting to maintain the transparency that has made the American stock markets the benchmark for the world. This transparency attracts funds and IPOs, and ensures fairness for all investors. I too wish boards took a longer-term view, but giving them a longer period to operate without public scrutiny won't achieve that. It will only allow unscrupulous actors a longer period to hide their actions, and troubled companies a longer time to hide their issues from the public. Please do not undermine a system that has been undeniably a success in making U.S. capital markets the world leader.

Sincerely yours,
Gregory Miller
Former Executive Director at one of the top 20 largest global financial institutions

Get Outlook for iOS

Gregg McCollum — Jun 7, 2026
Subject: S7-2026-15 From: Gregg McCollum Affiliation: Jun. 07, 2026 I depend upon my investments to fund my retirement. I planned my whole life for it and continue to monitor and adjust. Do not take our access to this information away for six months at a time
Gregg McCollum

Gwen Grever — Jun 7, 2026

Subject: S7-2026-15 From: Gwen Grever Affiliation: Jun. 07, 2026 We need quartly reports for the average Joe, not just insiders. Also, requiring/allowing the index funds to invest in SpaceX's new IPO should be illegal. It looks like you just want all of us that have saved our entire life to have a comfortable retirement 401k are being pushed out of this strategy. Randy Logsdon, retired and trying to just live and enjoy life.

Sent from my iPad

Hal Newnan — Jun 7, 2026
Subject: S7-2026-15 From: Hal Newnan Affiliation: Jun. 7, 2026 Investors need to know how their investments are doing in order to invest. Don't make us sell off.

Hannah Rees — Jun 7, 2026
Subject: S7-2026-15 From: Hannah Rees Affiliation: Jun. 7, 2026 It is unfair to have this information hidden for 6 or even 1 month. We should all be aware of these situations.

Harry Logue — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Harry Logue Affiliation: Jun. 7, 2026 Can you please learn from history. I know that you have to bow and scrape and kiss the President's ass to keep your jobs but please scrape together what little bravery remains and stop kissing billionaires asses long enough to do the right thing!!!!!

Harvey Summers — Jun 7, 2026
Subject: S7-2026-15 From: Harvey Summers Affiliation: Jun. 7, 2026 I was an auditor. Corporations do not need more time to hide things in their books. They have built processes that deliver quarterly reports. Time itself is a key control that keeps the company fiscal discipline. Changing is unnecessarily disruptive, and has a cascade effect that will destabilize the company and the economy. What kind of fools would support that?

More time means less control, more risks, and more corruption. And while the this administration is pro-corruption, pro-pedophile, and pro-criminal, the people are not. Only criminals support lax reporting and child molestation. Only fools would support this.

Harvey Summers
Data Engineer

Hector R. Alicea Jr, Mr — Jun 7, 2026
Subject: File No. S7-2026-15 From: Hector R. Alicea Jr Y'all wanna hide all the job losses but nobody is stupid. Keep it at 3 months and get real and i don't mean satanic!

Heidi Huseman — Jun 7, 2026
Subject: S7-2026-15 From: Heidi Huseman Affiliation: Jun. 7, 2026 The Corporate corruption today is horrendous. They need to be forthcoming in their actions, and should remain in a quarterly reporting process. After all their shareholders are the reason for their every move so shouldn't they be knowledgeable as to where there money is going?

Heidi Reinker — Jun 7, 2026
Subject: S7-2026-15 From: Heidi Reinker Affiliation: Jun. 7, 2026 Stopping quarterly reporting is a terrible idea. Investors need more information not less! Any rule or law that lessens transparency is a step in the wrong direction. Confidence in our financial institutions is already being undermined.

Helen Burns — Jun 7, 2026
Subject: S7-2026-15 From: HELEN BURNS Affiliation: Jun. 7, 2026 There is no excuse for companies to want to provide their investors a financial report only ever six months, unless there is some under the table dealings. We the investors demand financial reports quarterly.

Sent from my iPhone

Helen Keaney — Jun 7, 2026
Subject: S7-2026-15 From: Helen Keaney Affiliation: Jun. 7, 2026 Stop making it easy for companies to hide from the public….release quarterly statements….

Sent from my iPad

Herk — Jun 7, 2026
Subject: S7-2026-15 From: Herk Affiliation: Jun. 7, 2026 Most employees are checked daily for Progress, mistakes, and theft. Americans must be able to check on Investments Regularly.

Yahoo Mail: Search, Organize, Conquer

HITZ SQUAD — Jun 7, 2026
Subject: S7-2026-15 From: HITZ SQUAD Affiliation: Jun. 07, 2026 Quarterly reporting is necessary to keep investors informed and make timely decisions. In six months without trend info, only insider traders will be able to see these trends; they will more easily be able to control the market at the expense of everyone else. This is a CORRUPT SCHEME!!!!

Sent from my iPhone

Hope Cook — Jun 7, 2026

Subject: Stop SEC Proposal S7-2026-15 From: Hope Cook Affiliation: Jun. 7, 2026 My name is Hope Cook. I am a retired nurse in Houston, Texas.
As an investor in the stock market I think that quarterly reporting to the SEC is a significant safeguard tor investors. There seems to be a trend towards less open reporting from many quarters. I don't think that is a good thing.
I believe decreased reporting increases the chances for the market to be controlled/manipulated by those with large amounts of money and private information sources to their benefit and to the detriment of the rest of us. The world moves quickly these days. Six month reporting leaves a significant gap where many things can happen before the public is aware.
Many people who have investments in the stock market are putting away money for their retirement. And with talk of "privatizing" Social Security that would surely increase. This makes this issue important to us all.
It is rarely a good thing to have less information. Cutting costs should not be at the expense of the public.

I sincerely plead for you to stop SEC Proposal S7-2026-15 and continue with quarterly reporting.

Howel — Jun 7, 2026
Subject: S7-2026-15 From: Howel Affiliation: Jun. 07, 2026 This is Very concerning that our government would even consider this as a fiscally sound method of reporting. I am a midlevel manager of regulatory affairs my name is Andy Howell and this is an absolute bad idea.

Sent from Gmail Mobile

Ian Gillespie — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Ian Gillespie Affiliation: Jun. 7, 2026 My name is Ian G. I'm the founder and CEO of a small company (under 20 employees).

I've been an investor for over 25 years and I want to know frequently how companies are doing before I invest. Do not switch to biannual reporting!

-Ian

Sent from my iPhone

Irene Chang — Jun 7, 2026
Subject: S7-2026-15 From: Irene Chang Affiliation: Jun. 07, 2026 Irene Chang, retiree: Individual investors and investing institutions rely heavily on information to make wise choices and respond to market forces. Blinding our eyes with only twice-yearly reports leads to poor investment decisions, corruption, hiding mistakes, and general lack of transparency. Anyone with a business degree will tell you that this is a disastrous idea for a healthy economy.

Iris Morrison — Jun 7, 2026
Subject: S7-2026-15 From: Iris Morrison Affiliation: Jun. 7, 2026 Hello to the members of the SEC,

My name is Iris Morrison. I am a retired communications technician. Part of my retirement income is invested in the stock market, so the idea that companies will be able to conceal their books for six months is frightening.

How can this even be considered? It's an open invitation to fraud. Business need to be held accountable or they will not be trusted. If they aren't trusted, their stock will not sell. Who wins? A few dishonest business insiders, for a short while. Then smart money will look for countries with better regulations.

In short, if the SEC can't be depended to have the investors best interests at heart, investors will go elsewhere.

Thank you for your time.

Isaiah Brownstein — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Isaiah Brownstein Affiliation: Jun. 7, 2026 I fail to see any benefit for the average investor of getting rid of quarterly reports. I am a well educated 30 year old with several years of investing experience and it has been consistently disheartening to see rules bent and manipulated for the benefit only of the ultra rich and the market makers. Americans should be able to invest in their future, and the playing field should not constantly be modified to burn retail investors. It is short sighted, greedy thinking; both from a moral standpoint and an economic standpoint

Sent from my iPhone

J.G. Ungar — Jun 7, 2026
Subject: S7-2026-15 From: J.G. Ungar Affiliation: Jun. 7, 2026 The facts don’t support the SEC’s premises, and this does nothing to help investors. It’s an absolutely unacceptable proposal. Small investors like me absolutely rely on quarterly reports to make properly informed investment decisions. Halving those reports is clearly foolish and will not accomplish the false promises being made about its alleged (and historically, clearly unfounded elsewhere) supposed “benefits.” Please DO NOT DO THIS.

J.G. Ungar
Alameda, CA

J.P. Kneen — Jun 7, 2026
Subject: S7-2026-15 From: J.P. Kneen Affiliation: Jun. 07, 2026 My name is JP Kneen, I am a small buisness owner in Colorado. Don't let them hide their problems or their successes. It just gives more

power to wealthy companyies who don't need it.

Jack Walters — Jun 7, 2026
Subject: S7-2026-15 From: Jack Walters Affiliation: Jun. 7, 2026 The government owes retail investors frequent performance information about companies in which they might be invested. I taught Business strategy in universities for 35 years. Investors deserve information that informs their decisions about where to invest. Four times a year is the right number. — Jack Walters

Get Outlook for iOS

Jackie Langlois — Jun 7, 2026
Subject: S7-2026-15 From: Jackie Langlois Affiliation: Jun. 7, 2026 I want more surveillance not less! I need to know there are credentialed licensed US staff are working for individuals not just corporations. Reporting and auditing are the backbone of SEC.
Jclanglois RN, MSN. Professional nurse 40 yrs

Jackie

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jacquehickman53 — Jun 7, 2026
Subject: S7-2026-15 From: jacquehickman53 Affiliation: Jun. 7, 2026 I believe we still need quarterly reporting and that it should stay that way! Six months reporting is NOT a good idea at all!

Sent from my Galaxy

Jacquelyn Smith — Jun 7, 2026
Subject: S7-2026-15 From: Jacquelyn Smith Affiliation: Jun. 07, 2026 We need quarterly reporting to keep up and be current in our lives and expectations. twice a year is NOT enough .
JLBS

Sent from my iPhone

Jacqui Delari — Jun 7, 2026

Subject: S7-2026-15 From: Jacqui Delari Affiliation: Jun. 7, 2026 The new SEC proposal allowing companies go dark for six months at a time is a terrible idea. While the executives, lawyers, and big institutional investors still know exactly how the business
is doing, stockholders would be the last to find out. How easy is fraud under these circumstances? How much do you want to invest in a company that can hide for months? Savings from skipping a public filing are modest legal and accounting fees; furthermore, those savings flow to the company and its executives. The cost of worse information falls the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.
This is just another attempt to scam the working class American.
Sincerely,
Jacqui Delario

Yahoo Mail: Search, Organize, Conquer

James Royse — Jun 7, 2026
Subject: S7-2026-15 From: James Royse Affiliation: Jun. 7, 2026 You already allow companies to hide underperforming parts of their companies. We need quarterly reports or we have no idea which company is failing before it’s too late

James Royse

James Van Lauwe — Jun 7, 2026
Subject: S7-2026-15 From: James Van Lauwe Affiliation: Jun. 7, 2026 I see another move coming through this administration to make it more difficult for those in 401s and the small investor to analyze their positions in stocks.
Businesses need to be more accessible to those who are putting their savings/retirement monies into them

Jim

Prayer Changes Things

Jamie Birchall — Jun 7, 2026
Subject: S7-2026-15 From: Jamie Birchall Affiliation: Jun. 7, 2026 There is no good reason that quarterly financial reports should not continue other than someone is having a tough time hiding corruption.
Jamie Birchall, Utilization Review Manager

Sent from my iPhone

Jan Charvat — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Jan Charvat Affiliation: Jun. 07, 2026 For once, I urge you

to protect investors, not large corporations and billionaires!! Leave the quarterly report rule alive!

Jane Estocin-Klaiber — Jun 7, 2026
Subject: S7-2026-15 From: Jane Estocin-Klaiber Affiliation: Jun. 07, 2026 My name is Jane Estocin, and I am a retired Administrative Manager. This matters to me because it is important to know what is happening with my investments in a timely manner. I want my reports quarterly to keep up to date with my investments. Please do not make this change it could be disastrous for investors.

Jane Estocin-Klaiber

Jane Knuth — Jun 7, 2026
Subject: S7-2026-15 From: Jane Knuth Affiliation: Jun. 7, 2026 Keep reporting quarterly. Insiders are making unfair gains. A true marketplace has the same rules for all
J Knuth, Business owner

Jane Knuth
International Rights Sales & Editing
Fort Collins, Colorado, USA

Jane Riccardi — Jun 7, 2026
Subject: S7-2026-15 From: Jane Riccardi Affiliation: Jun. 07, 2026 I have been actively involved in the stock market for 40 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Jane Vieira — Jun 7, 2026
Subject: S7-2026-15 From: Jane Vieira Affiliation: Jun. 07, 2026 We require transparency in our government. The fact that privatization

of that governance via corporate, private entities, funded with our tax dollars allows for theft and looting-- stock market manipulation to occur that citizens have no knowledge of until it's too late. This rule will put pension plans in jeopardy, as well as small investors, and lacks any transparency. In short, this points to potential and I dare say, intended corruption. This is a danger to all US citizens. It's a bad rule. We the people say NO!!!

Sincerely,

Jane Vieira

Janet Bliven — Jun 7, 2026
Subject: S7-2026-15 From: Janet Bliven Affiliation: Jun. 7, 2026 SEC:
What are you doing? Taking lessons from Trump? Want to keep everyone in the dark as long as possible? I am against it.
Janet Bliven
Retired Civil Service KAFB, MS
Computer Administrator

Janice Hammerstrom — Jun 7, 2026
Subject: S7-2026-15 From: Janice Hammerstrom Affiliation: Jun. 7, 2026 Janice Hammerstrom, Quality Inspector, for Boeing Co. Keep quartery reporting rules to keep Companies honest and harder to hide their miss doings.

Janice Hammerstrom

Janice Miller — Jun 7, 2026
Subject: S7-2026-15 From: Janice Miller Affiliation: Jun. 7, 2026 Openly stealing, is the new norm.

Jared Sapp — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Jared Sapp Affiliation: Jun. 7, 2026 My name is Jared Sapp, I am an engineer but also an investor. Companies should remain required to provide quarterly earnings reports and guidance. This is not a burden as they already need to keep their financial accounting up to date. I regularly read the quarterly reports of the companies that I invest in and examine if they are keeping consistent guidance or rapidly changing guidance. This frequent check-in lets me determine their ability to develop and stick to long term strategies. I have had several times where a company has made drastic decisions in a short period of time and only by the quarterly report was I able to glean if I should remain invested or divest. I can think of many rapidly developing situations, such as tariff announcements, pandemics, and wartime scenarios where it is

paramount to see as quickly as possible if a company can make the right adjustments to their business to thrive. By going to 6 month update windows, our public market will no longer be served by public information, opening the door for mismanagement at best and grift and scandal at the worst. In a period of rapidly accelerating change, a 6 month reporting period is a foolish idea that will only hurt investors and the American economy.

Jazelyn Cerda — Jun 7, 2026
Subject: S7-2026-15 From: Jazelyn Cerda Affiliation: Jun. 07, 2026 Jazelyn C administrative Assistant

We need to keep accountability. By making the time frame greater in between, you're just making it easier for corruption & fraud to roam free. Don't we have enough of that already?

Jean — Jun 7, 2026
Subject: S7-2026-15 From: Jean Affiliation: Jun. 7, 2026 The American public requires the Reserve to maintain the current public reporting schedule. No reform is needed.

Jean Deschene

Jean Barnes — Jun 7, 2026
Subject: S7-2026-15 From: Jean Barnes Affiliation: Jun. 7, 2026 Carolyn Barnes, project manager. Regular reports are vital for accurate decision making at my job, and home life. Accurate financial reports determine our purchases and successful projects .
Budgeting at work and home drive all purchasing and WHO to support.

Jeanette Mardinly — Jun 7, 2026
Subject: S7-2026-15 From: Jeanette Mardinly Affiliation: Jun. 7, 2026 Corporate reporting should give investors more clarity, more accountability, not less. 6 months is far too long between statement. Do NOT allow this change.

Sincerely,
Jeanette Mardinly

Yahoo Mail: Search, Organize, Conquer

Jeannette Cluck — Jun 7, 2026
Subject: S7-2026-15 From: Jeannette Cluck Affiliation: Jun. 07, 2026 I say NO!! We the people have every right to know this info. Our info is out there for everyone to see. We have th right to know theirs as well

Sent from my iPhone

Jeff Cooper — Jun 7, 2026
Subject: S7-2026-15 From: Jeff Cooper Affiliation: Jun. 07, 2026 I am middle age and have worked my entire adult life, starting in high school. Like most people, when young and foolish I didn't save enough, but parenthood, home-ownership, and a bit of minor success in my field have put me in a position to help support myself and my wife during our retirement which starts in just a decade.

Please do not sabotage this. We have raised a daughter, saved, and built a tiny nest egg.. Doing anything for the benefits of those in positions of economic and political power, to the detriment of the rest of us, is effectively pointless and cruel for its own sake. It's an 11th hour kick in the teeth to all of us who embraced the offerings of America, and worked our asses off to get there.

Please be the leaders you wish your children to be when they grow up, and do all you can to ensure the carrot of "American Dream" long lauded by leaders, remains shorter and more in reach than the stick of mediocrity and poverty.

Thank you,

Jeff Cooper
Syracuse, NY

Jeff McManus — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Jeff McManus Affiliation: Jun. 7, 2026 The secondary market functions most effectively under the bright honest lights of transparency and quarterly reporting delivers. Delayed reporting hides corporate blunders from individual investors and informs insiders instead. Is the SEC protecting investors from corporate nonsense by delaying reporting ? Explain how less, and less timely information would benefit average investors, please. I defy you to assert a single scenario that is improved by delayed reporting. As the gap widens between the upper and middle class, and the ability to move forward is increasingly stymied by inflation, please do not empower the insiders any more than they already are. Please leave quarterly reporting as it is. Thank you.

Sincerely,

Jeffrey S McManus
Wealth Management
Methuen, Massachusetts

Jeffrey Levering — Jun 7, 2026
Commissioners:
I strongly oppose this rule for the following reasons:
1. Owners of a company deserve regular, accurate, and unfiltered financial information from the companies in which they invest. Management has access to this information as part of operating the business; if it is important for management to know, it is equally important for investors to know.

2. Any cost savings from eliminating quarterly reporting requirements would be insignificant. Companies already collect financial information at least monthly, and management routinely has access to that information. The costs of gathering and maintaining these data are already reflected in company operations and financial reporting processes. Any potential savings are outweighed by the reduction in transparency that this rule would permit.
3. Eliminating quarterly reporting will reduce market liquidity and slow the flow of capital to investors and companies alike. Investors will be less willing to commit capital to more speculative investments—such as smaller companies, emerging technologies, and companies with limited operating histories—if updated financial information may not be available for as long as six months. Reduced transparency increases uncertainty, which in turn increases the cost of capital and discourages investment.
My perspective is informed by managing my own investments since the 1980s and by decades of involvement with the investment processes and technologies that support professional investment management. Timely, accurate financial information is essential to sound security valuation and informed investment decisions.
In summary, this proposal provides no meaningful benefit to investors, reduces transparency, meaningfully increases investment risk, and should be rejected summarily by the Commission.
JeNrey Levering
Worcester, Mass.

Jeffrey Turner — Jun 7, 2026
Subject: S7-2026-15 From: Jeffrey Turner Affiliation: Jun. 7, 2026 Please don't eliminate the requirement for quarterly reporting.

Jen R — Jun 7, 2026
Subject: S7-2026-15 From: Jen R Affiliation: Jun. 7, 2026 Why is semi-annual reporting better other than to hide information? For the sake of keeping the general public's trust, those people who ok the purchases of stocks, keep the quarterly reports.

And yes, I read mine. Yes, I have insisted on changes to my portfolio that made my institutional broker unhappy. And there are millions of others like me.

Jen R — Jun 7, 2026
Subject: S7-2026-15 From: Jen R Affiliation: Jun. 7, 2026 Why is semi-annual reporting better other than to hide information? For the sake of keeping the general public's trust, those people who ok the purchases of stocks, keep the quarterly reports.

And yes, I read my quarterly reports . Yes, I have insisted on changes to my portfolio that made my institutional broker unhappy. And there are millions of others like me. Keep the quarterly reports.

Jennifer Hale — Jun 7, 2026

Subject: S7-2026-15 From: Jennifer Hale Affiliation: Jun. 7, 2026 I'm Jennifer Lohmann Hale- a retired RN and retail investor and I rely on quarterly reports to make decisions about my retirement savings. I don't want to "fly blind" for six months while those with insider info quietly sell their shares before the bad news tanks the stock. Why give more time for potential fraud to grow? Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings shorten the window in which fraud can fester before someone outside the company can see it. The supposed savings from less frequent filings provide savings only to the company and its executives. All around, this proposed new reporting rule would be bad for individual investors. Please continue to require quarterly reporting to help keep markets fair, transparent, and honest.

Concerned citizen,

Jennifer Lohmann Hale

Jennifer LeComte — Jun 7, 2026
Subject: S7-2026-15 From: Jennifer LeComte Affiliation: Jun. 07, 2026 I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Keep stock holders informed.

Sent from my iPhone

Jennifer McConnell — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Jennifer McConnell Affiliation: Jun. 7, 2026 My name is Jennifer M, I work in technology and am 15 yrs from retirement. I have dutifully followed advice to invest for my retirement, trust in the market. The rules proposed take us back to a time where there was less visibility and more risk. I can't afford to let corporations that I am trusting with my future less oversight. Quarterly reporting and its cadence is built into our market fabric. Don't tear a hole in it.

Thank you for your time and consideration.

Jennifer Sumner — Jun 7, 2026
Subject: S7-2026-15 From: Jennifer Sumner Affiliation: Jun. 7, 2026 There is no good reason to change from quarterly reports.
Stop fleecing America and Americans!

Jennifer Sumner

Sent from my iPhone

Jeremy Lehrman — Jun 7, 2026

Subject: Comment on S7-2026-15 From: Jeremy Lehrman Affiliation: Jun. 7, 2026 The "financial burden" imposed by quarterly reporting is vastly overstated, as so much of corporate reporting is now automated. Do NOT go back to semi-annual reporting. The last thing any investor wants is LESS transparency into the finances of publicly traded companies. Please stick with a system that has, by-and-large, worked for more than 50 years.

Jerry Kracher — Jun 7, 2026
Subject: S7-2026-15 From: Jerry Kracher Affiliation: Jun. 07, 2026 Jerry Kracher, Retired federal agent. IRA invested in stocks and ETF's. This is a bad idea. Hides poor performance longer. Potential to hide fraud and allow it to grow for longer period of time. Savings to companies is miniscule

Sent from my iPad

Jesse Jones — Jun 7, 2026
Subject: S7-2026-15 From: Jesse Jones Affiliation: Jun. 7, 2026 My name is Jesse Jones, and I have contributed to 401K Plans both in retail and food service, hard work for well-earned miney. Put plainly, that is MY money contributed to my retirement investment and I deserve to know what is going on with it.

Jessica Yazbek — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Jessica Yazbek Affiliation: Jun. 07, 2026 American corporations have plenty of resources to be able to continue reporting at their current frequency, just 4 times per year. This is not a real burden.

The cost in transparency for investors (the american public) is far greater. This is even more important now than it was in the past, due to the proliferation of 401ks.

There is zero good reason to decrease transparency for investors, and will serve only to increase the likelihood of investors making uninformed purchases.

Do not reduce the reporting requirements!

Jill Huddleston — Jun 7, 2026
Subject: S7-2026-15 From: Jill Huddleston Affiliation: Jun. 07, 2026 This is important for accountability to investors!!

This cannot be legal!

Thanks- Jh

Sent from my iPhone

Jill Taylor — Jun 7, 2026
Subject: S7-2026-15 From: Jill Taylor Affiliation: Jun. 7, 2026 Quarterly reporting is crucial to maintaining viability and fiscal sustainability. Doing away with that is nothing short of piracy and allowing the theft of hardworking individuals' money.

Any typos or misspellings are courtesy of Siri.

Jilly B. — Jun 7, 2026
Subject: S7-2026-15 From: Jilly B. Affiliation: Jun. 7, 2026 This rule change spells disaster for the stock market. No wonder the bond market is crumbling.

Jim Fieser — Jun 7, 2026
Subject: S7-2026-15 From: Jim Fieser Affiliation: Jun. 7, 2026 James Fieser, Retired Federal employee. Why on earth would anyone wants less information in this age of massive data acquisition, unless there is a concerted effort to deceive the stock holders. Don't try to fix something that's not broken. The market is already rife with shady deals, and this only makes it easier. Don't do it.

Sent from my Excellent iPad2🇺🇸

Jim Harty — Jun 7, 2026
Subject: S7-2026-15 From: Jim Harty Affiliation: Jun. 07, 2026 We have little insight into stocks we own. If we had any voting power, we would tell these companies to get out of Israel.

Sent from my iPhone

Jim Stone — Jun 7, 2026
Subject: S7-2026-15 From: Jim Stone Affiliation: Jun. 07, 2026 Dear SEC,

At this point in American History, with faith in The Integrity of Institutions at an all-time low, we can't afford to encourage any increase in the Shadiness of business practices. We're already scraping the bottom.

James Stone,
Principal Mechanical Engineer, Voss Laboratories
Semi-Retired Investor
$3+ million

Principal Mechanical Engineer
Voss Laboratories
4740 East Second Street #33
Benicia, CA 94510

Jim Wooley — Jun 7, 2026
Subject: S7-2026-15 From: Jim Wooley Affiliation: Jun. 7, 2026 My wife and I have been actively investing in the stock market throughout the last 52 years. We are "regular folks", not deep-pocket investors, who have done well in the market under the regulatory rules you propose to change.

We have relied through that half century on your oversight of companies. We appreciate and value the information that quarterly reporting by companies provides to our portfolio managers for the varied financial instruments that now comprise our retirement portfolio. We believe it is critical that this oversight continue.

We respectfully request that quarterly reports continue to be required for companies that are a part of the various U.S. Stock Exchanges. Thank you.

James & Amy Wooley, Retired Biologist and Teacher.

Jo Turpin — Jun 7, 2026
Subject: S7-2026-15 From: Jo Turpin Affiliation: Jun. 7, 2026 I am not emolyed on Wall Street and cannot keep up on the stock market on a daily basis, but I deserve to know what is going on and the quarterly reports help me to see how things are trending or moving and lets me make at least quarterly adjustments to my holdings if I need or want to. Why are you trying to make my life harder and less secure with this plan? I am about to retire and this information, in a timely manner, is important to my ability to retire with enough funds to keep me from being dependent on others or my undependable government. Don 't do this.

Joan Brimstein — Jun 7, 2026
Subject: S7-2026-15 From: Joan Brimstein Affiliation: Jun. 7, 2026 Joan Brimstein Georgia residency
I firmly believe this is so wrong I am tired of sham manipulation
Definitely NO No

Sent from my iPhone

Joan Packard — Jun 7, 2026
Subject: S7-2026-15 From: Joan Packard Affiliation: Jun. 07, 2026 Keep the reporting quarterly please. As an investor, I want to make sure that the companies I invest in are ethical and honest.

Joan Packard, retired

Joan Scroggins — Jun 7, 2026
Subject: S7-2026-15 From: Joan Scroggins Affiliation: Jun. 07, 2026 Anything that allows them to create more ways to hide things from investors and any remaining watch dogs isn't good. Don't create obfuscation dressed as effiency.

Sent from my iPad

Joanne Bernard — Jun 7, 2026
Subject: S7-2026-15 From: Joanne Bernard Affiliation: Jun. 7, 2026 We check our investments daily. Please keep them available 24/7!

Sent from my iPhone

Joanne Day — Jun 7, 2026
Subject: S7-2026-15 From: Joanne Day Affiliation: Jun. 07, 2026 Miss J. Day retired scientist. I have been investing for 30 years. Quarterly reports have helped me keep track of those investments and helped me make my decisions on what stocks and funds that I buy and sell.

Joanne Maypole — Jun 7, 2026
Subject: S7-2026-15 From: Joanne Maypole Affiliation: Jun. 07, 2026 People need access to their investment information quarterly. This is an era of extraordinary corruption, let's not make corruption easier by increasing the time for reporting from three to six months. Maintain the current reporting structure.

Joanne Oros — Jun 7, 2026
Subject: S7-2026-15 From: Joanne Oros Affiliation: Jun. 7, 2026 As an investor I resent the idea that companies can hide their information from investors for six months. In today's technological world information is readily available and financials move quickly. Investors need to be able to make changes if a company has made moves that the investor would disagree with.

Joanne Oros

Sent from my iPhone

Joanne Smallwood — Jun 7, 2026
Subject: S7-2026-15 From: Joanne Smallwood Affiliation: Jun. 07, 2026 I do not believe that our country needs more cloaked corruption now. You will be wise to not follow the path that this leads to.

Joanne Smallwood

Joe A — Jun 7, 2026
Subject: S7-2026-15 From: Joe A Affiliation: Jun. 7, 2026 No Not a good new Rule!!!

Sent from my iPhone

Joe Tirado — Jun 7, 2026
Subject: File No. S7-2026-15 From: Joe Tirado Leave the reports quarterly changing them to semi-annually is a punishment toward the investors, without whom you have nothing!! this is not all about the corporations this is about the people that have their money in there, supporting the corporations!!! Just like Reaganomics, semi quarterly does not work, leave it as it is!!

Joe Varga — Jun 7, 2026
Subject: S7-2026-15 From: Joe Varga Affiliation: Jun. 7, 2026 This is unconstitutional and unpatriotic! You are trying to hide public knowledge for the purpose of FRAUD! Existing reporting should actually be MONTHLY but it definitely should NOT be semi-annual!!!

---------- - Joseph R. Varga
jrvarga@gmail.com
Mobile: 585-678-1031

John A. Stark — Jun 7, 2026
Subject: S7-2026-15 From: John A. Stark Affiliation: Jun. 7, 2026 Dear SEC members,

I am a retired management veteran with experience working in several publicly traded technology companies. My wife is a retired medical doctor. Our retirement income is based in large part on the stock holdings in our IRA accounts.

In my opinion, based on career and investment experience, changing to semi-annual corporate reporting is not a good idea. The rise and fall of large companies now happens at the fastest pace ever. As an investor, I want the public information I am depending on to manage my investments to be as current as possible. This was also true when I was stock, options, and 401K holding employee.

While quarterly reports involve considerable resources to prepare, the ongoing improvements in financial management software have made the process increasingly efficient. It is highly likely that AI-assisted tools will expedite processes further. To me, moving to require less frequent reporting at this time seems counterintuitive.

Thank you for your consideration.

Sincerely,
John A. Stark

John Albertini — Jun 7, 2026
Subject: S7-2026-15 From: John Albertini Affiliation: Jun. 7, 2026 You'd be flying blind for six months. A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock.

02
More time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

03
"Optional" is a trick.
The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.

04
The supposed savings are tiny, and they don't go to you.
Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

John Filter — Jun 7, 2026
Subject: File No. S7-2026-15 From: John Filter In these days of rapid change, even quarterly reports can be insufficient notice of change. Extending the report to six months is begging for trouble.

John Julian — Jun 7, 2026
Subject: S7-2026-15 From: John Julian Affiliation: Jun. 7, 2026 This rule if passed removes checks and balances that helps protect investors. This proposed rule will foster violations and illegal acts . Vote no.

Yahoo Mail: Search, Organize, Conquer

John Peden — Jun 7, 2026
Subject: S7-2026-15 From: John Peden Affiliation: Jun. 07, 2026 Please keep earnings reported on a quarterly basis.

John Peden
john.peden1869@gmail.com
256-394-6721

John Pope — Jun 7, 2026
Subject: S7-2026-15 From: john pope Affiliation: Jun. 7, 2026 Of course project 2025 wants to clear the way for more insider trading. Duh! Trump loves corruption. He's the worst for it.

John Ventimiglia — Jun 7, 2026
Subject: Comment on S7-2026-15 From: John Ventimiglia Affiliation: Jun. 7, 2026 I think quarterly posting is the best way to get true look at how well or not investments are doing. I'm retired and surviving off my investment earnings. Semiannually will do harm to valuations and the stock market in general. Keep reporting as it is.

Sent from my iPad

Jojo Vandiver — Jun 7, 2026
Subject: S7-2026-15 From: Jojo Vandiver Affiliation: Jun. 07, 2026 I don't want this change. In fact, I think companies should have to report monthly. Corporations are actively buying our politicians and currying favor with the current administration. I want more transparency, not less accountability. When are entities like yours going to stand up against what you know is wrong? When are you going to respect the opinions of the people of this country? When are you going to stand up for the average citizens of these United States? Our children are starving. Our children don't have medical care. And the billion dollar companies don't need any more government deregulations or "favors.'

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jon chapin — Jun 7, 2026
Subject: S7-2026-15 From: jon chapin Affiliation: Jun. 07, 2026 Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors like me - Jon Chapin, retired,

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Joni Davis — Jun 7, 2026
Subject: S7-2026-15 From: Joni Davis Affiliation: Jun. 7, 2026 Joni Davis, concerned citizen writing to encourage you to continue quarterly reporting for businesses. I see nothing good coming from this requirement ending.

Sent from my iPhone

Joseph Gagliardi — Jun 7, 2026
Subject: S7-2026-15 From: Joseph Gagliardi Affiliation: Jun. 7, 2026 My name is Connie Pizzuto. I am a senior, who worked all my life as a Registered Nurse with no pension. My only income is social security and my dividend of my stocks. I depend on my quarterly stock reports to manage my portfolio. Please keep the quarterly reports, don't change them to biannually. Thank you for your consideration.

Joseph Gilmartin — Jun 7, 2026
Subject: S7-2026-15 From: Joseph Gilmartin Affiliation: Jun. 7, 2026 I want better information and timely information as I am an individual investor and responsible for my family's wealth. I worked in WallStreet for Goldman Sachs for 11 years so I have a background in the financial community. I want timely reliable information and realize that it was done this way in the past for a good reason and I do not want anything less! My name is Joseph Gilmartin and worked at Goldman Sachs from 1984-1985 on the commodity trading floor at 4 World Trade Center and then later at 85 Broad Street, clerical operations. Please don't change this procedure, it worked for years for a good reason.
Thank you for your consideration!

Joseph Monahan — Jun 7, 2026
Subject: S7-2026-15 From: Joseph Monahan Affiliation: Jun. 7, 2026 in a time when the market it under scrutiny for manipulation due to political events and is under pressure and speculation around AI and energy, relaxing company's public reporting requirements will reduce transparency further in the market and lead to more gross speculation trading. My retirement savings can't handle the current market volatility due to the current conditions and this proposal will make it tremendously worse.

Joseph Monahan
Civil Engineer
Mechanicsville, VA

Joshua E. Stone — Jun 7, 2026
Subject: S7-2026-15 From: Joshua E. Stone Affiliation: Jun. 7, 2026 Actually they should report every month. This is exactly the kind of thing that makes people not businessmen in politics.

Joshua E. Stone Co-Owner
Liquid Light Pharm
PO Box 1804
Moriarty, NM 87035
(505)934-0628

Joyce Baskind — Jun 7, 2026
Subject: S7-2026-15 From: Joyce Baskind Affiliation: Jun. 7, 2026 Keep the statements quarterly. Important information can get lost in the process if you don’t account for the process on a regular basis. Frankly, monthly statements would be better.

Joyce Baskind

JR Chandler — Jun 7, 2026
Subject: S7-2026-15 From: JR Chandler Affiliation: Jun. 7, 2026 Dear SEC
Not a good idea. The investors will lose money head over heels. This is the worst experiment since orangbird (Trump)

Respectfully, J.R. Chandler, Make Your Day a great day.

Judith MacLean — Jun 7, 2026
Subject: S7-2026-15 From: Judith MacLean Affiliation: Jun. 07, 2026 Stop this grab for secrecy.

Sent from my iPhone
Judi MacLean

Judith Mikolai — Jun 7, 2026
Subject: S7-2026-15 From: Judith Mikolai Affiliation: Jun. 7, 2026 Keep public reporting at every 3 months. 1 and others rely upon it for my financial planning. Oh my gosh, so much can happen in one month or two, especially in this current political climate, let alone waiting for three months! Six months would be way too long to get results each quarters results help determine decision decisions for the next quarter. The financial reports are like a weather report: even though you receive a prediction with the weather forecast, you don't know exactly what happened in the larger region with the weather until you hear the weather report. Again using a weather analogy, if there's some disaster like a forest fire or a tornado predicted, you don't want to wait for six months to hear the results. You want to hear if the disaster struck, how many are affected, what infrastructure is affected, what things look like moving forward.It's really important that the reporting be closer to real time. Private companies are held much more accountable by reporting the results to the public private companies. Don't always have the public best interest in mind, but they are held accountable by these quarterly reports. Keep them accountable. Keep us informed. Keep the reporting. For private companies at three months. Don't extend it to six.

Sent from my iPhone

Judy — Jun 7, 2026
Subject: S7-2026-15 From: Judy Affiliation: Jun. 7, 2026 Quarterly reporting is essential. It is imperative in order to hold companies accountable! I urge you to vote accordingly.

Sent from my iPhone

Judy Seltzer — Jun 7, 2026
Subject: S7-2026-15 From: Judy Seltzer Affiliation: Jun. 07, 2026 Judy Seltzer, retired RN. WE WANT AN EXPLANATION. Why do want to hide
them? What will you benefit? Inside trading? So we don't know what is
happens to our money when they are hidden. You needed to be accountable,
and honest.

Judy Andersen — Jun 7, 2026
Subject: S7-2026-15 From: Judy Andersen Affiliation: Jun. 7, 2026 Transparency matters. Keep reporting quarterly.

Judy Andersen, retired

Judy Bean — Jun 7, 2026
Subject: S7-2026-15 From: Judy Bean Affiliation: Jun. 7, 2026 Again and again, big business hides its actions in ways that hurt ordinary Americans and their families. Do not let corporate chicanery continue to undermine Americans' livelihoods.

Sent from my iPhone

Judy Becker — Jun 7, 2026
Subject: S7-2026-15 From: Judy Becker Affiliation: Jun. 7, 2026 This change would be very bad for seniors who are dependent on investment accounts reliant on transparency in the market. I am very much against it.

Sincerely

Judith Becker

Sent from my iPad

Judy Nelson — Jun 7, 2026
Subject: S7-2026-15 From: Judy Nelson Affiliation: Jun. 7, 2026 So you wanna just steal it, but steal it quietly?? well I want my country back. I want real capitalization not this boys club.

Sent from my iPhone

Judy Smith — Jun 7, 2026
Subject: S7-2026-15 From: Judy Smith Affiliation: Jun. 07, 2026 There is absolutely no reason to stop publishing quarterly reports. Investors have the right to follow their investments! Do not change the reporting dates!

Sent from my iPhone

Judy Tallant — Jun 7, 2026
Subject: S7-2026-15 From: Judy Tallant Affiliation: Jun. 7, 2026 Any time you cut transparency and reporting, you're not serving your customer. The finance world is volatile right now. Don't make it harder for investors to make decisions.

Judy Tallant, Tallant House
Please forgive typos and brevity
Sent from my iPhone

Julie D. Coe — Jun 7, 2026
Subject: S7-2026-15 From: Julie D. Coe Affiliation: Jun. 7, 2026 Julie D. Coe, Instructional Designer, Anytime the exec's have the ability to hide key information on finance it is an open door to selective release of important functional or financial information being hidden to enhance their pocketbooks and/or create another disruption to the bottom line that gives them a boost but not the general workforce.

Sent from my iPhone

Julie Hoffman — Jun 7, 2026
Subject: S7-2026-15 From: hoffmanjules25 Affiliation: Jun. 7, 2026 Keep the SEC reports quarterly! We deserve/demand transparency into our government. As a retired couple, we want the reports quarterly so financial decisions are made with the most recent data.

Thank you, Julie Hoffman, retired RN

Sent from my Galaxy

Julie Kamyszek — Jun 7, 2026
Subject: S7-2026-15 From: Julie Kamyszek Affiliation: Jun. 7, 2026 Absolutely you need to keep the reporting quarterly. The investors have a right to have frequent and readily available reporting. And the public at large has a right to keep abreast of what is hapening in the economy. Discontinue the corporate secret-keeping and let the public see what is happening in ALL US companies.

Julie Kamyszek, Michigan resident, holder of retirement investments

[REDACTED]

Julie Tessler — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Julie Tessler Affiliation: Jun. 7, 2026 The comparison between the markets of countries that require quarterly reporting and those that only report semi-annually seems very clear. It is very clear that quarterly reporting has massive benefits and there is no reason to change a system that is working.

Sent from my iPhone

June Cridland — Jun 7, 2026
Subject: S7-2026-15 From: June Cridland Affiliation: Jun. 7, 2026 Intentional deception is unacceptable!

Signed,
Brooke Babineau
Sec. Treasurer
Cre8tve1Corporation

Sent from my Pad

June Picard — Jun 7, 2026
Subject: S7-2026-15 From: June Picard Affiliation: Jun. 07, 2026 just another "legal" way for the Republicans to support and benefit from corrupt practices

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Justin Henry — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Justin Henry Affiliation: Jun. 7, 2026 Now why would we want less transparency and an opening to more corruption? Oh yeah let's take a look at this current administration.

Justin Henry Designer

908-319-9212 justin.henry17@gmail.com www.justinhenrydesign.com Voluntown, CT

Kara Amundson — Jun 7, 2026
Subject: S7-2026-15 From: Kara Amundson Affiliation: Jun. 7, 2026 Elon Musk benefits. Jeff Bezos benefits. Billionaires aiming at trillionaire pissing contest rights off our two-thousand-dollar backs benefit. What next? Requirements? SEC, it's sickeningly obvious that you, too,will benefit. But we're coming for you. Not with pitchforks. Not with blood watering the Roots of the Tree of Liberty. We're coming with inevitability. You're making this, we're doing the only only thing poor people CAN do: we're living on. We're surviving no money. We're leaving you stranded with your dollar signs. What else can we do? You take it. We shrug and make it anyway. Any way we can. We do what we do. WE LIVE. IN THE MILLIONS. W E A R E T H E
P E O P L E. You can't extinguish us and still rape and pillage us.

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karen florian — Jun 7, 2026
Subject: S7-2026-15 From: karen florian Affiliation: Jun. 07, 2026 All Americans have a right to financial information that affects their daily lives. This is a typical move by the current administration to try to muddy the waters concerning their inept and corrupt policies which have, as in every Republican administration, tanked the economy.

Karen Isaacson — Jun 7, 2026
Subject: File No. S7-2026-15 From: Karen Isaacson The existing state of quarterly reporting should be maintained; not only is it a way for the SEC to see that companies are in compliance, but it helps regulated businesses stay on track. It's easier for a company to plan on quarterly reporting; it's reminiscent of seasonal change, occurs at a regular interval, and it's a smaller amount of data to process. It's also a smaller amount of data for the SEC to process, making it easier to get through submitted paperwork in a timely fashion. Increasing the interval between reports means submitted reports will take more time to process, meaning there's the possibility that the agency will get backlogged. The current scheme should stay in place.

Karen Meredith — Jun 7, 2026
Subject: S7-2026-15 From: Karen Meredith Affiliation: Jun. 7, 2026 It is irresponsible to not have quarterly reports.
No reason to change the rules.

Sent from my iPhone.
With help from Siri typos are her fault.

Karen Pedowitz — Jun 7, 2026
Subject: S7-2026-15 From: Karen Pedowitz Affiliation: Jun. 7, 2026 Karen Pedowitz.
I'm a manager for a top firm
I want clean air water for my business,my life and my family

Thanks
Karen Pedowitz

Karin Michaels — Jun 7, 2026
Subject: S7-2026-15 From: KARIN Michaels Affiliation: Jun. 7, 2026 this is not a good idea, most shady things happens in the dark and that is exactly what this is, it allows shady happenings without oversight

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Karl T. Muth, Lecturer in Law, Pritzker School of Law, Northwestern University — Jun 7, 2026
Vanessa A. Countryman, Secretary (& Commissioners Several)
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: File No. S7-2026-15 (Proposed Form 10-S / Semiannual Reporting)
Dear Secretary Countryman and Members of the Commission:
I am writing to express my strong opposition to Proposal S7-2026-15, which would permit public companies to transition from quarterly to semiannual financial reporting.
I come to this issue as a legal scholar and researcher deeply invested in market fairness.
I was profoundly honored when the Commission cited my law review article, With Avarice Aforethought, in the final rulemaking on Insider Trading Arrangements and Related Disclosures (Release No. 33-11138). In that release, by establishing mandatory cooling-off periods and stricter disclosure requirements for 10b5-1 plans, the SEC took a decisive, historic step to curb information asymmetry and protect retail investors.
However, Proposal S7-2026-15 threatens to undo the very market integrity the Commission just worked so hard to establish. If the abuse of 10b5-1 plans was the last frontier of insider trading, semiannual reporting is the next.
Permitting companies to “go dark” for six months at a time is fundamentally incompatible with the principles of fairness and transparency that have defined the post-Dodd-Frank SEC.
Before I begin, let me make very clear I am not a (Sen.) Warrenesque fan of overregulation or burdensome extraneous reporting. I opposed the way Section 953(b) of Dodd-Frank was implemented (SEC Commissioner Aguilar cites my opposition in his August 5, 2015 statement on the matter) and the SEC has cited my weighing of reporting and taxonomical burdens in the past (see, e.g., Release No. 34-101446 citing Muth five times; Release Nos. 33-10649; 34-86129 citing Muth’s positions in concept release related to whether accredited investor definition creates unintended burdens and trade-offs).
But the engine of our free markets spins freely only when lubricated with information, and this proposal limits the engine’s oil pump to squirting twice a year.
I urge the Commission to reject this proposal for the following reasons:
1. It Expands the Window for Problematic Insider Trading

The Commission rightfully instituted cooling-off periods for 10b5-1 plans to prevent executives from trading on near-term, unreleased financial data (or, as I have pointed out in past comments noticed by the Commission, timing news to maximize the value of pre-planned trades). But if the gap between public reports stretches from three months to six months, the practical definition of "near-term" potentially changes drastically.

Six months in the modern economy is an eternity. It is enough time for product lines to fail, supply chains to collapse, or major clients to vanish. Under a semiannual reporting regime, executives, board members, and their legal counsel will maintain real-time visibility into these crises while the investing public flies blind. This creates a massive, six-month runway for insiders to quietly reallocate assets, leverage sophisticated hedging strategies, or initiate structured sales well before the bad news hits the retail market.

2. The Illusion of "Voluntary" Adoption

While the proposal frames the shift to Form 10-S as optional, market dynamics ensure it will not stay voluntary for long. If major corporations adopt semiannual reporting to shield themselves from short-term volatility, smaller and mid-cap competitors will face immense pressure to follow suit simply to avoid bearing the comparative cost of transparency.

What begins as an option will inevitably trigger a race to the bottom, or at least a race to the six-month mark, resetting baseline investor expectations and permanently degrading the interim quality of public market data by halving its frequency and making it more difficult to compare firms with asynchronous reporting cadences.

Worst of all, this occurs during a period where insider trading from Congress to the prediction markets is front-page news and a time when the public is understandably skeptical of the fairness of markets and the scruples of market participants. Policy must be made to directionally salve rather than harm confidence in markets; this measure fails that test.

3. Extending the Gestation Period for Corporate Fraud

Transparency does not prevent fraud, but frequency isolates it.

From Enron and WorldCom to the systemic opacity leading up to the 2008 financial crisis, catastrophic market events are consistently enabled by prolonged periods of hidden data. Quarterly filings act as a critical tripwire, dramatically shortening the window in which accounting irregularities can fester. Doubling the time between required disclosures doubles the time bad actors have to manipulate the books before facing external scrutiny.

Already, the gravity of the K relative to the Q (and the former's audit requirement) allows firms to make interim corrections and tune financial reporting within reason relatively painlessly (including significant revisions). The recent revision of U.S. Global Investors (NASDAQ: GROW) quarterly numbers (due to an innocent spreadsheet error) is an example of the ease with which simple 10-Q/A revisions can be made.

"Sunshine is the best disinfectant" and its inverse are generally true in financial reporting. The proposed measure is the equivalent of a thumbs-up to a car cruising around with dark window tint in a bad neighborhood. Such cars are scrutinized by police for good reason.

4. An Asymmetrical Shift in Costs

The cost savings touted by this proposal, modest reductions in accounting and legal compliance fees, are meager and, to the extent they exist at all, accrue entirely to the corporation and its executives. Meanwhile, the cost of worse information, widened bid-ask spreads, and unexpected stock shocks falls entirely on investors, pension funds, and 401(k) holders.

This is a fundamentally regressive trade-off and harmful to the majority of investors (who operate on public information in arms-length transactions) while benefiting the tiny cadre of insiders and insider-adjacent individuals able to exploit their knowledge to create windfalls. The cost of that activity, too, is borne by mainstream market participants.

Conclusion

The SEC has shown immense courage and clarity recently in tightening the rules around how insiders trade on private information. Adopting S7-2026-15 would be a massive step backward, granting insiders a six-month shadow in which to operate without public accountability.

I urge the Commission to protect the retail investor, preserve the 10-Q, and abandon this proposal entirely. Thank you for your time, your service, and your continued commitment to fair markets; the world's investors depend upon your counsel and courage to protect public markets.
Sincerely,
Karl T. Muth, J.D., M.B.A., M.Phil., Ph.D.
Lecturer, Northwestern University Pritzker School of Law
Lecturer by Separate Appointment, Northwestern University

Karolyn Schalk — Jun 7, 2026
Subject: S7-2026-15 From: Karolyn Schalk Affiliation: Jun. 7, 2026 My name is Karolyn Schalk, I'm a retired IT executive who contributed to 401k, Roth, and traditional IRA during my career, and manages my own retirement accounts today. Quarterly reports are a significant help to individual investors. Reducing reporting to every 6 months is unfair to me, other retirees, and every working person who is investing for their retirement. If reporting schedule is reduced it will reduce trust in the public markets.

Karolyn Schalk

Sent from my iPhone

Kary Goolsby — Jun 7, 2026
Subject: S7-2026-15 From: Kary Goolsby Affiliation: Jun. 7, 2026 Rich getting richer approach - government over site at its finest

Sent from my iPhone

Karyn Cortez — Jun 7, 2026
Subject: S7-2026-15 From: Karyn Cortez Affiliation: Jun. 07, 2026 The vast majority of my retirement savings is in the stock market. Companies' quarterly reports make it vastly easier for me to understand the health and trajectory of those companies. Doing away with quarterly reporting will negatively affect me immensely.

Karyn Cortez

Katherine Elswick — Jun 7, 2026
Subject: S7-2026-15 From: Katherine Elswick Affiliation: Jun. 07, 2026 Transparency. Keep it clean. This nation is sick of rules that change to make corruption easier.

Kathleen Prater — Jun 7, 2026
Subject: S7-2026-15 From: Kathleen Prater Affiliation: Jun. 7, 2026 Reporting should be MONTHLY so we know what's happening. Stop protecting the billionaires!

Katie Prater
Florida

Kathy Fiske — Jun 7, 2026
Subject: S7-2026-15 From: Kathy Fiske Affiliation: Jun. 7, 2026 Do your job! Quarterly, as you should do.

Kathy Hay — Jun 7, 2026
Subject: S7-2026-15 From: Kathy Hay Affiliation: Jun. 7, 2026 Keep the quarterly reporting. Allowing companies to hide their financials in a blackout window only helps the companies and makes the investors bare all the risk. This will lead to destabilization of trading.

M. K. Hay

Kathy Mcdaniel — Jun 7, 2026
Subject: S7-2026-15 From: kathy mcdaniel Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 40 years. I definitely appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. A 6 month blackout is a bad idea. Economy's move too quickly in a world that grows more turbulent every day. We need accountability and accuracy to make better decisions.
Thank you.

Get Outlook for Android

Kathy Memoli — Jun 7, 2026
Subject: S7-2026-15 From: Kathy Memoli Affiliation: Jun. 7, 2026 Our investments require transparency and accountability.

Kathy Nichols — Jun 7, 2026
Subject: S7-2026-15 From: Kathy Nichols Affiliation: Jun. 7, 2026 Kathy Nichols, Accountant
Reporting is how the masses, without insider information, learn what is going on in an entity. We need more reporting, not less. A quarter is a long time to go without an update, doubling that will make it impossible for citizen investors to make informed decisions. Please don’t reduce the reporting requirements.

Sent from my iPad

Katie Collins — Jun 7, 2026
Subject: S7-2026-15 From: KATIE COLLINS Affiliation: Jun. 7, 2026 My name is Katie Collins, a resident in Ohio, and retired Michigan teacher. I hold multiple financial investment accounts from which I receive quarterly statements. I feel the frequency of these statements is important to keep me informed, as to how my investments are doing. Based on this information, I am able to move my funds around, as needed to make the most of my investments. As a retiree, this is important. My investments are an income source that I, like many, depend upon to supplement my income, as Social Security alone is not sufficient for meeting my income needs. I worked hard to prepare for a future that was financially secure for my aging years.

Please DO NOT reduce these reports to semiannual. Consumers like me have a right to see how financial institutions are using our funds, so that we can continue to make informed decisions about our investments.

Sincerely,
Katie Collins

Sent from my iPad

Katie Stansell — Jun 7, 2026
Subject: S7-2026-15 From: Katie Stansell Affiliation: Jun. 7, 2026 My name is Katie Stansell and I'm a Travel Advisor. This feels like just one more way for insiders to build wealth at the expense of ordinary investors. Making it optional only allows bad actors to be less transparent about the financial health of their companies.

Get Outlook for Android

Katya Higginbotham — Jun 7, 2026
Subject: S7-2026-15 From: Katya Higginbotham Affiliation: Jun. 07, 2026 Stop hiding the illegal crud being done in the name of big banks and multi trillion, multi-billion investors and big corporations!

Kay Flanery — Jun 7, 2026
Subject: S7-2026-15 From: Kay Flanery Affiliation: Jun. 07, 2026 Keep them honest!

Sent from my iPad

Kay Flanery — Jun 7, 2026
Subject: S7-2026-15 From: Kay Flanery Affiliation: Jun. 07, 2026 Keep them honest! Keep the current rules.

Sent from my iPad

Kay Germiat — Jun 7, 2026
Subject: S7-2026-15 From: Kay Germiat Affiliation: Jun. 7, 2026 I am invested in the stock market, and the thought that I will have NO IDEA what is going on with corporations for six months at a time, while insiders take advantage of their huge window of opportunity to deprive me and others like me, is extremely depressing. In fact, why aren't corporations required to provide monthly reports? Don't make a bad situation worse by allowing corporations and insiders to keep the rest of us in the dark!

Kay Germiat

Keith Griffith — Jun 7, 2026
Subject: S7-2026-15 From: Keith Griffith Affiliation: Jun. 7, 2026 This is unfair to the average citizen and a literal gold mine for untrustworthy corporations. While I have no confidence that any consideration will be given to the people who will lose the most from this ruling, I feel fairly certain that the people who will gain the most AT THE EXPENSE OF THE CONSUMER will be heard and accommodated. My scepticism of the SEC doing the right thing for the people is real, but I feel obligated to at a minimum say what so many are thinking.
Do the right thing for the country, NOT the corporations.

Kelley Snider — Jun 7, 2026
Subject: S7-2026-15 From: Kelley Snider Affiliation: Jun. 07, 2026 Please don't stop quarterly reports for the benefit of billionaires and inside traders at the expense of the citizens who are paying your salaries.
Attorney

Kelley Snider
Attorney at Law

Kelli Conlow — Jun 7, 2026
Subject: S7-2026-15 From: Kelli Conlow Affiliation: Jun. 7, 2026 Kelli Conlow: Rather than support and enable further crimes against the citizens of this country, keep all of us on equal footing with unified quarterly reporting. Pretend that we all have equal rights again.

Kelly Uribe — Jun 7, 2026
Subject: S7-2026-15 From: Kelly Uribe Affiliation: Jun. 07, 2026 I'm just an average person who believes oversight is necessary to keep criminals and corporations (I know that's redundant) in check. If you allow a cut to systems meant to do this, you're just as criminal as they are.

Kelly D — Jun 7, 2026
Subject: S7-2026-15 From: Kelly D Affiliation: Jun. 7, 2026 How can you be so blatantly corrupt? Seriously, what part of what you are doing will make anything better for our country, except for the Oligarchs? How have you NOT managed to comprehend than YOU excel when ALL of us do, not when you choke out the bottom 90% of humanity for your greed...that humanity that you depend on for your wealth, for your services? Find some morals and ethics, for crying out loud. You don't live in this country, on this planet, alone. Your actions make it easier for corruption, for manipulation, for dishonesty. If you continue with your narcissism and greed, your exploitation, you are contributing to the ruination of our society, and our country, and I hope it comes home to Karma-slap you all in the worst, most personal ways.

Kelly Haskell — Jun 7, 2026
Subject: S7-2026-15 From: Kelly Haskell Affiliation: Jun. 7, 2026 I deserve quarterly reporting information to monitor my investments. As a retired teacher, stewarding my investments means less dependence on social services in the future. Kelly Haskell

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Kelly Maenle — Jun 7, 2026
Subject: S7-2026-15 From: Kelly Maenle Affiliation: Jun. 7, 2026 DO NOT allow companies to end quarterly reporting. This is how investors make decisions regarding their stock portfolios, and we have a right to know what is going on internally at the companies we invest in. I realize the Trump administration think they know what is best for us, but they have systematically dismantled this country since January 2025. This is just another action toward that end. As a retiree I do not need to lose everything I have invested to provide for my life. -Kelly M (Michigan)

Kenji Thompson — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Kenji Thompson Affiliation: Jun. 7, 2026 As an individual investor, this concerns me deeply. Quarterly earnings reports are not just paperwork—they are one of the few tools everyday investors have to evaluate whether a company is healthy, growing, or heading in the wrong direction. Transparency creates accountability.
If companies only report twice a year, investors could go six months without knowing about declining revenue, rising debt, layoffs, failed projects, or other material risks. That information gap benefits insiders and large institutions far more than ordinary shareholders trying to protect their retirement accounts, college funds, and life savings.
History has already shown us what happens when transparency is reduced: lower valuations, less market confidence, and poorer outcomes for investors. Trust is built through timely disclosure, not less disclosure.
The cost of quarterly reporting is small compared to the cost of investors making decisions in the dark. Markets function best when information is available, accurate, and timely.
Truth and transparency are not burdens—they are the foundation of fair markets. If we want to protect individual investors and maintain confidence in our financial system, we should be demanding more transparency, not less. The greater good depends on it.

Concerned American Investors

Kennedy — Jun 7, 2026
Subject: S7-2026-15 From: Kennedy Affiliation: Jun. 7, 2026 Please keep companies reporting every three months.
These companies need to stay transparent.
I lost $300,000 in Enron stock.

Sent from Gmail Mobile

Kenneth Fink — Jun 7, 2026
Subject: S7-2026-15 From: Kenneth Fink Affiliation: Jun. 7, 2026 Ken Fink, retired radio engineer. Keep quarterly financial reporting. I need to keep the ability to monitor my retirement savings.

Kenneth Lind — Jun 7, 2026
Subject: S7-2026-15 From: Kenneth Lind Affiliation: Jun. 7, 2026 Kenneth Lind owner of a business in California. Do not change the reporting time this will only harm the economy

Sent from my iPhone

Kevin Allen — Jun 7, 2026
Subject: S7-2026-15 From: Kevin Allen Affiliation: Jun. 7, 2026 Please consider that it's already an unbalanced playing field, there's literally no reason companies can't post in real time, other than they don't want to. The burden of creating these reports is mitigated with templates, anutomation, and AI. I know, I've helped craft this process. So the minimal burden to these companies absolutely does not outweigh the potential harm for investors. If you do this, you risk alienating non billionaire investors. We can't survive one more bs company's lies. Dont make it easier.

Kevin B Hudson — Jun 7, 2026
Subject: S7-2026-15 From: Kevin B Hudson Affiliation: Jun. 07, 2026 Democracy dies in the dark. You and other government agencies have NO RIGHT to keep any secrets from the people. We are getting a bit tired of it.

Respectfully,
Ms. Kevin Hudson

Kevin Mcnamara — Jun 7, 2026
Subject: S7-2026-15 From: kevin mcnamara Affiliation: Jun. 7, 2026 Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors like myself.

Kevin Murphy — Jun 7, 2026
Subject: S7-2026-15 From: Kevin Murphy Affiliation: Jun. 07, 2026 This would encourage insider trading & hurt any investor's trust in Wall Street & the FTC.

Kevin Schwab — Jun 7, 2026
Subject: S7-2026-15 From: Kevin Schwab Affiliation: Jun. 07, 2026 Kevin Schwab, retired since 2022. We have proven time and again that loosening regulations for the convenience of corporations invites fraud. There is no benefit for investors other than delaying the release of bad news that would make a person of normal intelligence want to do away with quarterly reporting.

Sent from my iPad

Kevin Till — Jun 7, 2026
Subject: S7-2026-15 From: Kevin Till Affiliation: Jun. 7, 2026 This is ridiculous, the stock market is already as opaque as can be for the everyday investor. It seems rigged for the big boys. This is just another example of more of that.

Kim — Jun 7, 2026
Subject: S7-2026-15 From: Kim Affiliation: Jun. 07, 2026 Six months is too long for investors to wait to determine if an investment is going to be beneficial. We all know that in today’s high tech market, companies are able to see within a very short period of time that a business strategy is failing or successful. The investors, who allow the company to exist with their own money, deserve to know if it is being spent in a non profitable manner.

Sent from my iPhone

Kim Defranco — Jun 7, 2026
Subject: S7-2026-15 From: kim defranco Affiliation: Jun. 7, 2026 You should say no to this cuz it only

benefits the mighty rich people. And then they can hide even more Monies While most Americans struggle. And don't forget all the jobs that will be lost because of this less reporting deal. Think about the workers

~ Kim DeFranco

Kim Smith — Jun 7, 2026
Subject: S7-2026-15 From: Kim Smith Affiliation: Jun. 7, 2026 There is NO GOOD reason to change this rule. We have enough grifting, stealing and lying already taking place in this country. PLEASE DO NOT make it any easier to cheat.

We deserve transparency.

Kim Smith — Jun 7, 2026
Subject: S7-2026-15 From: Kim Smith Affiliation: Jun. 7, 2026 There is NO GOOD reason to change this rule. We have enough grifting, stealing and lying already taking place in this country.

PLEASE DO NOT make it any easier to cheat.

We need more transparency not less.

Respectfully,
Kimberly Smith
Retiree
Michigan State University
Accountant I

Kimberly Boone — Jun 7, 2026
Subject: S7-2026-15 Comment From: Kimberly Boone Affiliation: Jun. 11, 2026 Hey I don’t agree with Form 10-S… these longer gaps between disclosure create an unfair advantage for corporate insiders. Please keep in mind there are millions of us that count on 401ks and our IRAs to live on. Our survival in our senior years depend on being able to make more informed decisions about our investments now. We need more transparency not less.

As a small business owner of my own architectural practice I Thank you for your attention and reading my concerns.

Kimberly Boone
Principal +Creative Director

Kimberly Boone Associates

Kimberly Roberts — Jun 7, 2026
Subject: S7-2026-15 From: Kimberly Roberts Affiliation: Jun. 7, 2026 Don't you dare get rid of OUR quarterly reports.. it's OUR MONEY not yours. WE THE PEOPLE want to know where OUR money is going! [REDACTED], WAKE UP!

Kris Mesicek — Jun 7, 2026
Subject: S7-2026-15 From: Kris Mesicek Affiliation: Jun. 07, 2026 I am a 72 year old retiree who has managed my own stock portfolio for all of my adult life. I know how to read a prospectus. I listen to quarterly investor calls. I read balance sheets.
Our economy is changing more rapidly in this era of a global economy which is why quarterly reports are vital for individual investors like me and our economy as a whole.
Maintain the requirement for quarterly reports for all publicly traded companies.
Thank you for your attention to this matter.
Kristine Anderson

Kristen Berner — Jun 7, 2026
Subject: S7-2026-15 From: Kristen Berner Affiliation: Jun. 7, 2026 My name is Kris, I am a health care professional and I value quarterly reports on my accounts to have a current understanding of how they are performing. Please do not reduce to 6 months reporting.

Sent from my iPhone

Kristen Mytinger — Jun 7, 2026
Subject: S7-2026-15 From: Kristen Mytinger Affiliation: Jun. 7, 2026 No

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Kyle Coughenour — Jun 7, 2026
Subject: S7-2026-15 From: Kyle Coughenour Affiliation: Jun. 7, 2026 More time for fraud to grow. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? How are we supposed to keep the stock market companies honest if we don't have the annual quarterly reviews to do it ?
Sincerely,
Kyle Coughenour

L Kennedy — Jun 7, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 7, 2026 L Kennedy global procurement manager.

Quarterly reporting isn’t bureaucracy, it’s transparency. Reducing disclosures to every six months gives insiders and large institutions more time operating with information advantages while retail investors are left in the dark. Less frequent reporting means less accountability, less transparency, and greater uncertainty in the market. If the goal is fair and efficient markets, investors need more timely information, not less.

L Sharp — Jun 7, 2026
Subject: S7-2026-15 From: L Sharp Affiliation: Jun. 07, 2026 Lorin Peritz-Sharp, Administrative Assistant. Keep the 3 month reporting requirement! I have a right to keep tabs on my 401k.

Lorin Peritz-Sharp
Palo Alto, CA

L. C. — Jun 7, 2026
Subject: S7-2026-15 From: L. C. Affiliation: Jun. 7, 2026 Stop the as it only benefits fraud, abuse and keeps investing blind to what is happening to their money!

Lance Collier — Jun 7, 2026
Subject: S7-2026-15 From: Lance Collier Affiliation: Jun. 07, 2026 If this policy that allows 6 months of hidden insider trading is instantiated, companies should lose all of their outside investors.

Lance Collier
Retired Aerospace Circuit Board Designer

LaQuita Wierima — Jun 7, 2026
Subject: S7-2026-15 From: LaQuita Wierima Affiliation: Jun. 07, 2026 If companies are keeping their books legitimately and correct there is no reason to hide them. I am sure the fees charged won't matter a all! DO THE RIGHT THING

Larry Lindenbaum — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Larry Lindenbaum Affiliation: Jun. 7, 2026 Quarterly is the MINIMUM we, as investors, should expect to get earnings reports from businesses we choose to invest in.

It’s absurd to believe that I (or any other common investor) would continue investing in ANY corporation if it came with the stipulation that we cannot get any real information of what their finances look like except for twice a year. In that extra time, RADICAL changes can and do occur causing the investors to potentially lose a great deal of money, while the company, well knowing that

its risk has increased can just continue to take advantage of the investment we've made in its future without any responsibility.

This is absolutely unacceptable. We need to help the individuals that keep our country running and advancing, not the corporations who only care about their own profits.

Please do NOT support this proposed change.

L Lindenbaum
Associate Professor of Anesthesiology and Critical Care Medicine

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Laura Peck — Jun 7, 2026
Subject: S7-2026-15 From: Laura Peck Affiliation: Jun. 7, 2026 I am a retired veteran. I depend on my investments for my retirement and need information to plan and carry out my program of investment. Lowering the reporting period from quarterly to biannually will mean that I am not reacting as quickly to market volatility and change. I could lose significant amounts of money, which will directly impact my standard of living, my medical care and long-term well-being. Please continue the quarterly reporting system. Dr. Laura C. Peck, USNR, Retired.

Laurel Long — Jun 7, 2026
Subject: S7-2026-15 From: Laurel Long Affiliation: Jun. 7, 2026 Monthly would be better than quarterly.

Lauren Hawkins — Jun 7, 2026
Subject: S7-2026-15 From: Lauren Hawkins Affiliation: Jun. 07, 2026 I find the quarterly reports valuable. Please keep them.

Leah Brashear — Jun 7, 2026
Subject: S7-2026-15 From: Leah Brashear Affiliation: Jun. 07, 2026 Dear Mmes & Sirs:
Quarterly reports have been the standard in SEC filings since I began in legal 40+ yrs. ago and this schedule should continue as we need eyes on corporate America now more than ever.

Leah Brashear

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Lecia May — Jun 7, 2026
Subject: S7-2026-15 From: Lecia May Affiliation: Jun. 7, 2026 My nane is Lecia May I am a medical coder.

Regarding changing quarterly reporting to going 6 months between .
What are you hiding? Keep transparency going. Don't we pay you for that?

Thanks for hearing me
Lm

Yahoo Mail: Search, Organize, Conquer

Lee Ann — Jun 7, 2026
Subject: S7-2026-15 From: Lee Ann Affiliation: Jun. 7, 2026 I am one of millions of retirees with what little I have in savings invested in the stock markets. Careful consideration of quarterly reports and analysis has allowed me to better myself and my financial position. Removing the requirements for quarterly reporting will damage me and millions of others, and I ask: to who's benefit??? Please keep the rails on reporting. (Child of depression era parents, weathered the housing market crash of 2008 through prudence). Don't take me down.

Lesli Hogan — Jun 7, 2026
Subject: S7-2026-15 From: Lesli Hogan Affiliation: Jun. 7, 2026 The Securities and Exchange Commission (SEC) utilizes a standard 30- to 60-day notice-and-comment process to evaluate its rules. While the SEC occasionally explores altering these timeframes for specific rulemakings, advocates, industry panels, and lawmakers consistently push back against proposals that cut or shorten this period for several key reasons:

Inadequate Time for Deep Analysis: Complex financial regulations require significant time for institutional investors, analysts, and public interest groups to model economic impacts, compliance burdens, and risks. Shortened periods hamstring the SEC from gathering the expert feedback needed to craft surgical, effective proposals.
Disenfranchisement of Retail Investors: Shorter comment windows disproportionately harm individual and retail investors who lack dedicated legal and regulatory teams. They require additional time to review proposals and draft their perspectives.
Skewed Holiday Timelines: Comment periods that are hastily scheduled or overlap with major holiday seasons (such as Thanksgiving or Christmas) make it difficult for working professionals, nonprofits, and smaller entities to participate meaningfully.
Increased Risk of Unintended Consequences: Rushed rulemaking—whether it involves rescinding disclosures or changing reporting frequencies—can lead to poor oversight, "information asymmetry," and increased susceptibility to corporate fraud.
Loss of Diverse Perspectives: When comment periods are cut, rulemaking often becomes dominated by heavily resourced corporate lobbyists, which can erode trust in the perceived fairness of the regulatory process. Sources, Wall Street Journal, Cato Institute

Lesli Hogan

Liam Artuso — Jun 7, 2026
Subject: S7-2026-15 From: Liam Artuso Affiliation: Jun. 7, 2026 This is blatantly in favor of major corporations and against the interest of small time investors. I’m a butcher in small town in New

Jersey and most of my financial future is tied up in a market you are looking to further deregulate in favor of the ultra wealthy. As a government organization how many taxpayers does this change actually benefit? Oh right … none … billionaires don't pay taxes.

-Liam

Lily Gaskin — Jun 7, 2026
Subject: S7-2026-15 From: Lily Gaskin Affiliation: Jun. 7, 2026 Lily Gaskin, retired teacher, a lot can happen in 6 months! Why fix something that works unless you are trying to hide something! Our federal government doesn't care about the people of the United States! They will never be happy until they get money from the taxpayers!! Something that is happening now is a big problem and no one wants republicans to fix it for them and not all Americans citizens!

Linda DeGothseir — Jun 7, 2026
Subject: S7-2026-15 From: Linda DeGothseir Affiliation: Jun. 07, 2026 Linda DeGothseir RN.

I am writing to voice my concern that you want to decease quarterly reports to twice a year. This is not a honest practice for the SEC to hide companies outcomes from the public.

Withholding this information prevents account owners from accurate information. It's the owners money, not the corporation. Hiding this information from public does not allow those who want to manage and check their investments for re-evaluation make informed decision. This change can only lead to increase risk of mishandling by corporations behind closed doors.

Linda DeGothseir

Sent from my iPhone

Linda Avakian — Jun 7, 2026
Subject: S7-2026-15 From: Linda Avakian Affiliation: Jun. 7, 2026 It is important that I know what the companies I have invested in are doing!

Sent from my iPhone

Linda Baker — Jun 7, 2026
Subject: S7-2026-15 From: Linda Baker Affiliation: Jun. 7, 2026 Are you serious??!! How many times are you barely concealed criminals going to be allowed to crash our economy? Most of us not one percenters think you should have more supervision—not less!!! Dear SEC, you are our safety net so these barely legal Wall Street types don't drag us into even more financial difficulties. Please do your jobs. Don't forget! You work for us and not those at the top of the financial heap. Thank you for this opportunity to express our thoughts.
Linda Baker
Venice, Florida

Sent from my iPhone

Linda Fulton — Jun 7, 2026
Subject: S7-2026-15 From: Linda Fulton Affiliation: Jun. 7, 2026 Linda , retired this is a disgrace to allow them to do this

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Linda Gilbert — Jun 7, 2026
Subject: S7-2026-15 From: Linda Gilbert Affiliation: Jun. 7, 2026 Absolutely not! You need to report these findings just as you are today! What are you trying to hide by changing these reporting! I have a hard time believing anything that comes out of this administration, so don't give me more to distrust!
Linda Gilbert
Investor
I want to see how my money is performing, and certainly don't want to only see this twice a year! Do your job!

Sent from my iPad

Linda Hoza — Jun 7, 2026
Subject: S7-2026-15 From: Linda Hoza Affiliation: Jun. 7, 2026 Why would you mess with a proven formula? Who is pushing this? It doesn't benefit investors, but it sure does big fat corporations.

I am sick of the corruption. If it ain't broken, don't fix it. Keep my investments protected with quarterly reports, not a sleazy plan to benefit the billionaires.

Linda Hoza retired

Linda

Linda Kilmer — Jun 7, 2026
Subject: S7-2026-15 From: Linda Kilmer Affiliation: Jun. 07, 2026 Stop inventing new ways to hide financial improprities.

Sent via the Samsung Galaxy S21+ 5G, an AT&T 5G smartphone
Get Outlook for Android

Linda Marler — Jun 7, 2026
Subject: S7-2026-15 From: Linda Marler Affiliation: Jun. 7, 2026 Linda T. Marler, retired teacher and

investor, and Martin J. Marler, retired farmer and investor request that quarterly reports be required of companies that are publicly traded. This reporting provides information that we need in order to make informed decisions about our investment portfolio.

Sent from my iPhone

Linda Nickerson — Jun 7, 2026
Subject: S7-2026-15 From: Linda Nickerson Affiliation: Jun. 7, 2026 Linda Nickerson. Retired RN. Please keep your reporting quarterly. Many of us are dependent on the invested savings of our lifetime and need to see what's happening with our money. It's all we have and need to invest it wisely.

Sent from my iPhone

Linda Peterson — Jun 7, 2026
Subject: S7-2026-15 From: Linda Peterson Affiliation: Jun. 07, 2026 Why/how the SEC ever thought this was a good idea is beyond me. I want & need my quarterly reports.

Can anyone explain the reasoning behind this 6-month reporting idea? Where did it begin?

Yahoo Mail: Search, Organize, Conquer

Linda Peterson — Jun 7, 2026
Subject: S7-2026-15 From: Linda Peterson Affiliation: Jun. 07, 2026 Why/how the SEC ever thought this was a good idea is beyond me. I want & need my quarterly reports.

Yahoo Mail: Search, Organize, Conquer

Linda Stirling — Jun 7, 2026
Subject: S7-2026-15 From: Linda Stirling Affiliation: Jun. 7, 2026 Do not change. It is needed so that you are transparent and we know what is going on!

Sent from my iPhone

Linda Vilmain — Jun 7, 2026
Subject: S7-2026-15 From: Linda Vilmain Affiliation: Jun. 7, 2026 Quarterly reporting is the best way for all of us to know how our investments are performing!

Linda Weiss — Jun 7, 2026
Subject: S7-2026-15 From: Linda Weiss Affiliation: Jun. 7, 2026 As a financial advisor, stock holder

and someone married to a CPA, we need to know and I imagine, though time consuming and expensive, so do corporations.

Linda C Weiss

Lisa Antell — Jun 7, 2026
Subject: S7-2026-15 From: Lisa Antell Affiliation: Jun. 07, 2026 I must continue to see quarterly reports to be updated on the holdings in my retirement investment account. We must all carefully follow how our stocks and bonds are reacting in this volatile environment.

Thank you,
Lisa Antell

Lisa Blount — Jun 7, 2026
Subject: S7-2026-15 From: ljtex2 Affiliation: Jun. 7, 2026 I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. We citizens should not be kept in the dark for 6 months regarding our investments.
Lisa Blount

Lisa Rufo — Jun 7, 2026
Subject: File No. S7-2026-15 From: Lisa Rufo you use my money to invest and you think it is ok not to report to me for 6 months on how it is doing and to give time for insider trading and corrupt practices to take place ? Are you nuts or just looking for a way to screw us over and make money ! Absolutely not! I will take my money out and put it under my mattress before i let the likes of you do this to us!

Lisa Ryan — Jun 7, 2026
Subject: S7-2026-15 From: Lisa Ryan Affiliation: Jun. 7, 2026 Do not stop quarterly reports. That is so important for investors to make decisions.

Thank You,
Lisa Macek

Lisa Smith — Jun 7, 2026
Subject: S7-2026-15 From: Lisa Smith Affiliation: Jun. 7, 2026 I’ve been told my whole life to trust in investing to secure my future, my retirement. This new measure just makes it easier for my hard earned dollars to be stolen by corrupt companies. I know you know this and THAT is why this is even a question all of the sudden. Stop this nonsense and get on with business as usual! Just because

the government is corrupt doesn’t mean you need to follow suit

Sent from my iPhone

Logan West — Jun 7, 2026
Subject: S7-2026-15 From: Logan Affiliation: Jun. 7, 2026 My name is Logan West, I work in the offshore oil industry.

Its already laughable how little power retail investment holds, this only makes more opportunity for major corporations to siphon money from bottom to top while their friend sget rich off the deals only they will know about.

I know hundreds of guys who are relying on their 401k's and investments to be able to survive after retirement.

This used to be a country where everyone wom. Stop making it worse.

Lois Fair — Jun 7, 2026
Subject: S7-2026-15 From: Lois Fair Affiliation: Jun. 7, 2026 Don’t hide fraud from the people

Sent from my iPad

Lori Cameron — Jun 7, 2026
Subject: S7-2026-15 Comment From: Lori Cameron Affiliation: Jun. 7, 2026 Please do not further disadvantage the middle class by stopping quarterly reporting. The only people who benefit from stopping it are insiders and the oligarchs. Or is this your intent?!?

Sent from my iPhone

Lori Hannah — Jun 7, 2026
Subject: S7-2026-15 From: Lori Hannah Affiliation: Jun. 7, 2026 We need and deserve information about the companies we invest in.

Get Outlook for iOS

Lorie Lund — Jun 7, 2026
Subject: S7-2026-15 From: Lorie Lund Affiliation: Jun. 7, 2026 Lorie Lund, Mortgage Loan Officer & Compliance. Do not delay proper documentation to hide corruption.

Lorie Lund

Lorrie Rainville — Jun 7, 2026
Subject: S7-2026-15 From: Lorrie Rainville Affiliation: Jun. 7, 2026 Hi my name is Lorrie Rainville. I am a retired 401k holder, and do not want to foster insider trading and a dark period of reporting... Please keep honest reporting for the people as is. The gig is up we the people have had enough of the corruption.

Louis Walker — Jun 7, 2026
Subject: S7-2026-15 From: Louis Walker Affiliation: Jun. 7, 2026 I am an attorney with a degree in Econ. If you do this you and I both know that it is a license to steal. Do what is right. Keep quarterly account statements. Hell, with modern bookkeeping systems, you should be requiring monthly reports.

Louis Walker

Louis Walker — Jun 7, 2026
Subject: S7-2026-15 From: Louis Walker Affiliation: Jun. 7, 2026 I am an attorney with a degree in Econ. If you do this you and I both know that it is a license to steal. Do what is right. Keep quarterly account statements. Hell, with modern bookkeeping systems, you should be requiring monthly reports.

Louis Walker

Virus-free.www.avg.com

Louise M. Dorsey — Jun 7, 2026
Subject: S7-2026-15 From: Louise M. Dorsey Affiliation: Jun. 7, 2026 As a former accountant at the SEC, I am greatly disappointed that the SEC proposes to cut quarterly financial reporting to bi-annual. All investors need current quarterly financial information reviewed by an independent PCAOB registered accounting firm. Please withdraw this proposal.

Thank you,

Louise M. Dorsey

Lucy Oliver — Jun 7, 2026
Subject: S7-2026-15 From: Lucy Oliver Affiliation: Jun. 07, 2026 Door wide open for mischief

Progressive Urban Real Estate

4001 Detroit Avenue
Cleveland Ohio, 44113 www.progressiveurban.com

M Santiago — Jun 7, 2026
Subject: S7-2026-15 From: M Santiago Affiliation: Jun. 07, 2026 If you don't protect us from Big Business and private entities, who will?

M Spence — Jun 7, 2026
Subject: S7-2026-15 From: M Spence Affiliation: Jun. 7, 2026 Transparency in regulatory is essential. Recent administration cut backs has hamper function

Yahoo Mail: Search, Organize, Conquer

M Webber — Jun 7, 2026
Subject: File No. S7-2026-15 From: M Webber Insider trading is illegal yet the sec turns a blind eye. Illegal trading does not need an extra 6 months hiding decreases in valuation from public investors. This rule is a blatant transfer of wealth from investors to corrupt insiders. M Webber MBA Finance; former stockbroker

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M. A. — Jun 7, 2026
Subject: S7-2026-15 From: M. A. Affiliation: Jun. 7, 2026 Michelle Romine
Citizen

To whom it may concern. Do NOT do this. U all r showing your colors so badly when u give cover for fraudulent accounting and business status. U will drive the retail investor out completely without data. I see what u r doing and am appalled at the level of corruption you are allowing and encouraging. I WILL TELL EVERYOEN NOT TO INVEST in any stock market period if u do this . U will drive many ppl out of the US physically, politically and economically. DO NOT ALLOW THIS NON REPORTING

Maddkatma — Jun 7, 2026
Subject: S7-2026-15 From: Maddkatma Affiliation: Jun. 7, 2026 Any publicly traded company should have public quarterly reports. People must have accurate historical and current information to make

sound decisions. To allow companies to hide information is to cheat investors. Your job is to protect the investors.

Madeline Haggans — Jun 7, 2026
Subject: S7-2026-15 From: Madeline Haggans Affiliation: Jun. 07, 2026 I am concerned that the SEC will be co-opted into the corruption that is a cancer on our politics and business environment. We are looking for more transparency, not less. Holding crucial information about the business practices of those out to fleece America runs counter to the purpose set out for the SEC by the Congress. Don't do it. Madeline Haggans, Philadelphia, PA 19144

Manke MJ — Jun 7, 2026
Subject: S7-2026-15 From: Manke MJ Affiliation: Jun. 7, 2026 I can see you changing the rules. I see you stealing from me. The quarterly rule works. As investors we have the right to know a company is status. This change effectively blinds me.

Yahoo Mail: Search, Organize, Conquer

Marcia Foster — Jun 7, 2026
Subject: S7-2026-15 From: Marcia Foster Affiliation: Jun. 7, 2026 I am concerned about reducing reporting to semi-annual. In a time when things are moving so quickly, I want more information, not less. Individuals are already at a disadvantage, not knowing laws and finance as the experts do. Making it optional to comply with quarterly reporting puts the burden on those with fewer resources and, eventually the “option” is likely to disappear.

Marcia Foster

Marcus Flores — Jun 7, 2026
Subject: S7-2026-15 From: Marcus Flores Affiliation: Jun. 7, 2026 My name is Marcus and I'm a pharmacist. It's important to keep these reports quarterly to me so I can understand the business ongoings and make informed decisions regarding my financial future. Cutting off this information from me and the rest of the public is bound to be harmful and lays the groundwork for deceit on behalf from the company.

Margaret Eighan — Jun 7, 2026
Subject: S7-2026-15 From: Margaret Eighan Affiliation: Jun. 7, 2026 This is just a bad idea. I want as much timely information as possible when making investment decisions.

Margaret Eighan, retired RN

Sent from my iPhone

Margaret Ford — Jun 7, 2026
Subject: S7-2026-15 From: Margaret Ford Affiliation: Jun. 7, 2026 Transparency is important. Quarterly earning should stay.
This is inviting trouble.

Margaret Ford
Estero, Fl

Sent from my iPhone

Margaret Walsh — Jun 7, 2026
Subject: S7-2026-15 From: Margaret Walsh Affiliation: Jun. 7, 2026 As one of millions who depend on quarterly reports to adjust and protect funds we use to live on, do NOT change.

Maria Amodei — Jun 7, 2026
Subject: S7-2026-15 From: Maria Amodei Affiliation: Jun. 7, 2026 I strongly object to reducing visibility into the accounting and financial health of public companies. These companies have a responsibility to all their investors, not just their executive and large institutional investors. Most companies will elect to file every 6 months, saving relatively modest filing costs and allowing them to conceal real problems while representing financial health to investors. Lack of visibility allows companies to artificially attract investment, hurting investors, particularly many small investors, which in turn hurts the economy overall while some few might benefit. Skip the BS that honor and altruism will prevail.

Maria Amodei, Senior Data Engineer

Maria Lechtreck — Jun 7, 2026
Subject: S7-2026-15 From: Maria Lechtreck Affiliation: Jun. 07, 2026 Do *NOT* reduce the SEC filing interval. Do *NOT* reduce transparency.

Mariann — Jun 7, 2026
Subject: S7-2026-15 From: Mariann Affiliation: Jun. 7, 2026 There is no reason, other than to hide fraud, to change the reporting criteria. With current computerized accounting the reporting timing could actually be shortened! As a former fund accountant
on daily funds, I reported NAVs to the president of the bank 2 hours after the stock market closed on a regular basis. I actually had a 5 hour window but usually was able to complete earlier. And that was almost 30 years ago with paper tickets. With today's
electronic transfers there is no excuse for longer reporting delays.

Yahoo Mail: Search, Organize, Conquer

Marie Dimmick — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Marie Dimmick Affiliation: Jun. 07, 2026 I would like quarterly updates on how our investments are doing.

Thank you

Sent from my iPad

Marina Vrouvlianis — Jun 7, 2026
Subject: S7-2026-15 From: Marina Vrouvlianis Affiliation: Jun. 7, 2026 Transparency please.... no underhanded shenanigans ... Marina Vrouvlianis...

Mario P, Better Investment member — Jun 7, 2026
Subject: File No. S7-2026-15 From: Mario P Less information is not the best for managing investments quarterly reports are great and should not face out twice a year reports will create confusion and improper data collection

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Mark Banish — Jun 7, 2026
Subject: S7-2026-15 FOR SHAME From: Mark Banish Affiliation: Jun. 7, 2026 SEC I hope that you will thoughtfully consider the following comments in opposition to S7-2026-15.

Has it not been proven, time and time again, that American companies, public and private alike, are too greedy to possibly operate without the minimum of oversight that is currently in place?

I sure think this has been proven without a shred of doubt. 2008. Financial crisis that almost brought down the entire financial system caused by lack of oversight and greed.

2012. Superstorm sandy fraud. Caused by lack of oversight and greed.

2020-2021. COVID and the PPP loan debacle. It's like you people have the memory of goldfish or simply refuse to learn from your egregious mistakes!

TIME AND TIME AGAIN, decisions are made by a select few, behind closed doors and far removed from those harmed directly by their actions, at companies all over this country, COMPANIES THAT NO LONGER CARE FOR THEIR WORKERS. These companies only care about shareholder sentiment and share buybacks. Well, these callous, greedy decisions continue to hurt and disadvantage American families all over the country, while these same companies pull in record quarterly profits and while these very same companies lobby and cry to Congress and other lawmakers about how they are hindered by too much oversight, too much regulation.

TIME AND TIME AGAIN, these companies skirt environmental regulation through careful use of loopholes and back room payoffs, kickbacks and fancy meals and trips to sleazy senators who stand to profit from the perpetuation of this very system. They continue to build their data centers without doing actual legwork, due diligence of any kind, or engage in dialogue with their local communities. These companies have absolutely no regard for the downstream consequences of their actions, and it's reached a point where they no longer even feign an effort to appear that they do!

TIME AND TIME AGAIN, we have seen what happens when these companies are permitted to operate without the minimum of PUBLICLY VISIBLE oversight currently in place.

TIME AND TIME AGAIN, it's proven to us that there is not one single company in this nation, not one, publicly traded or not, operates in such a way that would indicate to a rational observer that even the slightest amount of honesty or transparency could reasonably be expected in the absence of such oversight.

Ending the quarterly reporting will only serve as impetus for these companies to reinvest in wrongdoing, tax evasion, wage theft, pollute without conscience or consequence, and engage in all manner of shady, sleazy tactics in their neverending quest for more and more money, and this will serve to further alienate and disenfranchise the population, if that were even possible. You can practically smell the guillotine blade oil we are so close to a flashpoint. It is sheer madness to even consider this, with the quality of American businessmen and businesswomen today.

For reference, how many American business owners have proven they will do the wrong thing EVERY TIME with less supervision and stole money already with the PPP loan program?

The very idea that the SEC could even consider rolling back reporting requirements serves as evidence that today's SEC turns a blind eye to insider trading and scheming, is no longer willing or able to carry out its mission and mandate and is not able, in its current state, to faithfully fulfill its duty to serve the American people. For SHAME.

WE, THE PEOPLE deserve better, and our children deserve better.

Mark Banish
Embarrassed citizen.
[REDACTED]

Mark Chrysler — Jun 7, 2026
Subject: S7-2026-15 From: Mark Chrysler Affiliation: Jun. 7, 2026 This is a very bad idea. Reduces transparency into financial performance.

Mark Chrysler.

Mark Colburn — Jun 7, 2026
Subject: S7-2026-15 From: Mark Colburn Affiliation: Jun. 7, 2026 What the hell. Keep the reporting as it is.

Mark Mitchell — Jun 7, 2026
Subject: S7-2026-15 From: Mark Mitchell Affiliation: Jun. 7, 2026 Stop abetting criminal behavior.

Yahoo Mail: Search, Organize, Conquer

Mark Sands — Jun 7, 2026
Subject: S7-2026-15 From: Mark Sands Affiliation: Jun. 07, 2026 Quarterly reporting by companies to the SEC
is essential as it allows investors, like myself, to manage their portfolios effectively and anticipate changes in the market. Every 6 month reporting will deprive investors of necessary and relevant information to make investments with any degree of insight.

Mark Warme — Jun 7, 2026
Subject: S7-2026-15 From: Mark Warme Affiliation: Jun. 7, 2026 Hello,
Definitely do allow reporting twice a year. As it is quarterly reporting keeps management focused on short term goals. We need managers to focus long term to maximize shareholder value.
Mark Warme
Electrician

Sent from my iPad

MARK WINSLOW — Jun 7, 2026
Subject: S7-2026-15 From: MARK WINSLOW Affiliation: Jun. 07, 2026 This is a ridiculous idea. Private investors should be entitled to quarterly reports!

Marlee Ostrow — Jun 7, 2026
Subject: S7-2026-15 From: Marlee Ostrow Affiliation: Jun. 7, 2026 Marlee Ostrow, Instructional Aide for LAUSD. We give children updates on their learning achievements every six weeks. Things can stay static for months, and then the numbers jump, or fall. The public investor has the right to monitor the progress of their investment in real time. Six months is far too long and allows for catastrophic changes to be hidden from view until it is too late and those who could've traded out have lost the opportunity to do so without large losses.

Keep the quarterly reports!

Married2theMarkets — Jun 7, 2026
Subject: S7-2026-15 From: Married2theMarkets Affiliation: Jun. 07, 2026 Transparency is key to public trust.

#Married2theMarkets

Sent from ProtonMail, Swiss-based encrypted email.

Martha DeWane — Jun 7, 2026
Subject: S7-2026-15 From: Martha DeWane Affiliation: Jun. 07, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

Sent from my iPhone

Martha Maust — Jun 7, 2026
Subject: S7-2026-15 From: Martha Maust Affiliation: Jun. 7, 2026 I'm an individual investor and invest some through Edward Jones and also have a self-directed account with IRA, Roth, and regular account. I think that it's very important that companies report their earnings and forecast every quarter. Individual investors don't have the advantage that the big investment firms do.

I also am appalled that Elon Musk was able to fast-track getting SpaceX into the index funds very quickly after the IPO. So many of us small investors that have index and mutual funds will have increased risk with this action. I think it's very important that you protect the little investor.

Sincerely,
Martha Maust
219-878-3447
Hobiemom@gmail.com

Martha Merrill — Jun 7, 2026
Subject: S7-2026-15 From: Martha Merrill Affiliation: Jun. 07, 2026 This change of oversight is a NEW Step toward fraud! No sane person wants their account hidden from them for 6 months. This move is DISHONEST! We do not agree to this change!

Martin's j O'Donnell — Jun 7, 2026
Subject: S7-2026-15 From: Martin's j O'Donnell Affiliation: Jun. 7, 2026 Martin O'Donnell, retired . Only thieves would reduce the reporting requirements.

Mary Lemanski — Jun 7, 2026
Subject: S7-2026-15 From: Mary Lemanski Affiliation: Jun. 07, 2026 Hello,

What are you people even thinking?! We need monthly reports under this administration, not less accountability, unless your objective is really to tank the US economy. Keep quarterly SEC reporting.

Thank you!
Mary Lemanski

Sent from my iPhone

Mary Ann Porter — Jun 7, 2026
Subject: S7-2026-15 From: Mary Ann Porter Affiliation: Jun. 7, 2026 Changing reporting times allows for greater grifting of the people’s money. Six months is to long to keep this sensitive information a secret from the people.

Mary Anne States — Jun 7, 2026
Subject: S7-2026-15 From: Mary Anne States Affiliation: Jun. 7, 2026 MaryAnne States, retired! Respectfully, keep the quarterly reports! There is no reason to move to a 6 month report, too much can happen before the rest of us have a chance to catch up! It is difficult enough with just a quarterly report!
Thank you

Get Outlook for iOS

Mary Blanco — Jun 7, 2026
Subject: S7-2026-15 From: Mary Blanco Affiliation: Jun. 7, 2026 ridiculous. they dont care about us. but if they did, they would never intertain such a transparently underhanded tactic.

Mary Brown — Jun 7, 2026
Subject: S7-2026-15 From: Mary Brown Affiliation: Jun. 7, 2026 There is no reason that the SEC should increase their reporting time from three months to six months. I strongly object to this change. The public does not benefit from this change.

Sent from my iPad

Mary Brown — Jun 7, 2026
Subject: File No. S7-2026-15 From: Mary Brown As a retirees and very small time investor, my husband and I rely on quarterly reports to help make financial decisions. Please don't make investing less transparent and more complicated for us.

Mary C — Jun 7, 2026
Subject: S7-2026-15 From: Mary C Affiliation: Jun. 7, 2026 My name is Mary Conway, and I am currently the Director of Quality Management and Compliance at a well-respected community mental health center. I have actively participated in my various healthcare employers' 403b and other savings programs, and therefore in the stock market, throughout the last 43 years.

I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges.

I also feel strongly that companies must actively incorporate transparency in their operations, and not act in a manner that would only benefit a minority of investors.

Thank you,

Mary

Mary Gonzales — Jun 7, 2026
Subject: S7-2026-15 From: Mary Gonzales Affiliation: Jun. 7, 2026 I want quarterly reports, so keep your grubby hands off everyone's investments and the reporting standard and leaving as quarterly reports!

Mary Jane White — Jun 7, 2026
Subject: S7-2026-15 From: Mary Jane White Affiliation: Jun. 07, 2026 Mary Jane White, Retired. Why would anyone not want to know? This is stupidity. Who is going to hold them accountable if you don't even know what is going on? Transparency, always.

Mary Jo Thor — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Mary Jo Thor Affiliation: Jun. 7, 2026 Quarterly reporting is the gold standard. You will lose foreign investors. Americans will lose savings due to lack of transparency. Quarterly reporting is not burdensome. It is nearly automated in every way. Retooling to make semi annual reports will be initially costly and all econometrics will go out the window. If this is truly about burden reduction then reduce the quantity of forms required for filing and not the frequency.

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Sent from Canary

Mary Kay Christophersen — Jun 7, 2026
Subject: S7-2026-15 From: Mary Kay Christophersen Affiliation: Jun. 7, 2026 I'm old enough to remember the Enron financial scandal. And how it brought down Arthur Andersen, one for the biggest financial audit and consulting firms of the time. We must not repeat this the mistakes of the past. There is ample evidence that given the opportunity too many will choose their own self-interest and take advantage of whatever they can get away with. Don't give them more time to find ways to do so.
Mary Kay Christophersen
IT Security & Compliance Manager

Mary Kay

Mary P — Jun 7, 2026
Subject: S7-2026-15 From: Mary P Affiliation: Jun. 07, 2026 My name is Mary and I recently retired. I would like quarterly reporting so that I can better or more accurately track my investments, which is my income!
Thank you.

Mary Park — Jun 7, 2026
Subject: S7-2026-15 From: Mary Park Affiliation: Jun. 7, 2026 I want to know where and what is going on with my money and quartile is the best to do that.

Sent from my iPhone

Mary Radwell — Jun 7, 2026
Subject: S7-2026-15 From: Mary Radwell Affiliation: Jun. 7, 2026 I want to have an open record of my holdings .

Mary Rosemeyer — Jun 7, 2026
Subject: S7-2026-15 From: Mary Rosemeyer Affiliation: Jun. 07, 2026 Americans under this administration need as much full disclosure as possible, and are entitled to know how their hard-earned money is faring. One year to know how your investments are doing is too long. DONT CHANGE IT

Sent from my iPad

Mary Stanistreet — Jun 7, 2026
Subject: S7-2026-15 From: Mary Stanistreet Affiliation: Jun. 7, 2026 How can you invest in a company if you don't know what their economic standing is

Sent from my iPhone

Mary Sydorczuk — Jun 7, 2026
Subject: S7-2026-15 From: Mary Sydorczuk Affiliation: Jun. 07, 2026 This is my money being placed into a 401K account. I have every right to see quartely reports as any Billionaire or major Corporation. Equality for all.

Mary D Sydorczuk, RN, BSN

Sent from my Galaxy

Mary Yeck — Jun 7, 2026
Subject: S7-2026-15 From: Mary Yeck Affiliation: Jun. 7, 2026 No to this! Stop screwing the little people!

Yahoo Mail: Search, Organize, Conquer

Matt Huggins — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Matt Huggins Affiliation: Jun. 7, 2026 For many Americans, retirement is not a luxury. It is the reward for decades of hard work, sacrifice, and responsible saving. Millions of workers spend their entire careers contributing to 401(k)s, IRAs, and pension

plans with the hope that they will someday be able to retire with dignity and independence.

Those Americans depend on transparent and trustworthy markets. When public companies are required to disclose less information less frequently, it becomes harder for ordinary people to understand the health of the businesses that ultimately support their retirement savings. At the same time, corporate insiders and large institutions will continue to have far greater visibility into company performance.

The average American already faces growing challenges in preparing for retirement. Policies that reduce transparency should be viewed with extreme caution because the consequences are borne not by wealthy insiders, but by workers and retirees whose financial security depends on fair and open markets. After a lifetime of work, Americans deserve stronger protections for their retirement savings, not fewer.

Thank you,
Matt Huggins
302-345-0716

Matthew Haycraft — Jun 7, 2026
Subject: S7-2026-15 From: Matthew Haycraft Affiliation: Jun. 7, 2026 I do not want less information to come out from the companies I own shares of. Reducing quarterly statements to semi-annual would do just that. My understanding is a change like this would only increase volatility and keep an average investor like my self in the dark longer. In the grand scheme of things I don't buy the argument that it will save these publicly traded companies meaningful amounts of money by loosening these requirements and instead just increase the risk of insider trading.

Signed: Matthew Haycraft

Maureen Hall — Jun 7, 2026
Subject: S7-2026-15 From: Maureen Hall Affiliation: Jun. 7, 2026 I'm submitting my WHOLEHEARTED & "PREEMPTIVE" one "pissed off" elderly white woman from the "burbs"if you publish only EVERY 6 MONTHS!!!!

Sent from my iPhone

Meg Massaro — Jun 7, 2026
Subject: S7-2026-15 From: Meg Massaro Affiliation: Jun. 7, 2026 I'm a retail investor and DO NOT want to be left in the dark for half the year. Keep the light shining!!!!

Mel Curran — Jun 7, 2026
Subject: Comment on S7-2026-15 From: mel curran Affiliation: Jun. 7, 2026 We need to keep the rules for companies reporting quarterly the same. Almost everyone I know has a large contribution

tied up in the stock market. This would most definitely make it harder to want to continue to do that if you change the role to every six months. It would be very difficult to be more strategic and pivot when changes happen.

Sent from my iPhone

Melody Pavlica — Jun 7, 2026
Subject: S7-2026-15 From: Melody Pavlica Affiliation: Jun. 7, 2026 NO! Absolutely No! Melody Pavlica, retired federal employee

Sent from my iPhone

MEV — Jun 7, 2026
Subject: S7-2026-15 From: MEV Affiliation: Jun. 7, 2026 Will turn into a large cesspool of corruption. Stability will ge gone. Can trust be saved. NO

Michael Brainard — Jun 7, 2026
Subject: S7-2026-15 From: Michael Brainard Affiliation: Jun. 07, 2026 Oh hell. No! Transparency is a must!

Mike Brainard
MikeBrainard@Gmail.com

Michael Cavaleri — Jun 7, 2026
Subject: S7-2026-15 From: Michael Cavaleri Affiliation: Jun. 7, 2026 If you want to change it, make it monthly. We demand full transparency.

Michael Davis — Jun 7, 2026
Subject: S7-2026-15 From: Michael Davis Affiliation: Jun. 07, 2026 My name is Mike Davis. I am currently semi-retired, and my My wife and are trying to live off savings and investments. This optional rule reduces our visibility into companies we currently invest in, makes future investment more challenging, and favors insiders and larger institutional investors. I think sticking with quarterly reporting is better.

In other parts of the world that have tried semi-annual reporting, it had not turned out well so far, and some are considering returning to quarterly reporting. It's not really a "global standard" so much as a failed "global experiment".

The money a company could save with semi-annual reporting is negligible, and likely would not make its way into the pockets of employees, and therefore consumers.

A far more helpful change for the country would be to return to a stakeholder capitalism approach, rather than shareholder capitalism which focuses on maximizing profits for shareholders. That would be far more beneficial for the individual consumer.

// Mike Davis

Michael Gillispie — Jun 7, 2026
Subject: S7-2026-15 From: Michael Gillispie Affiliation: Jun. 7, 2026 I'm in the position of having to live off my investments at this point. Transparency is a requirement to being able to respond to changes. Corporations have already been given too many gifts by this administration. Keep the period at three months. We've seen this administration manipulate the market like a puppet with no accountability. Protect the 98%, not the 2%.

Get Outlook for iOS

Michael Higgins — Jun 7, 2026
Subject: S7-2026-15 From: Michael Higgins Affiliation: Jun. 7, 2026 If it's such a secret, why is the company traded publicly in the first place?

Michael Messner — Jun 7, 2026
Subject: S7-2026-15 From: Michael Messner Affiliation: Jun. 7, 2026 Transparency

Sent from my iPhone

Michael Mojher — Jun 7, 2026
Subject: S7-2026-15 From: Michael Mojher Affiliation: Jun. 07, 2026 Jude Goodier-Mojher, retired graphic designer and museum educator.
Allowing businesses or other organizations to avoid transparency in any of their operations invites cheating.

Sent from my iPhone

Michael Passe — Jun 7, 2026
Subject: S7-2026-15 From: Michael Passe Affiliation: Jun. 7, 2026 I'm Michael Passe an IT director for a major health system. I've worked all my life stocking money for eventual retirement. A change this drastic to reporting could decimate retirement funds. There needs to be better oversight not less.

Michael R Passe

Michael Paver — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Michael Paver Affiliation: Jun. 7, 2026 To the deciding members at the SEC

As a married couple approaching retirement age, our investments will soon be our only source of income, and having as much information as possible to make informed investment choices is paramount. Loosening reporting regulations on publicly traded corporations and allowing for less transparency and accountability to shareholders is a horrible idea on principle. It’s also been tried before and led to market devaluation. Leave this terrible idea where it belongs, in the dustbin of history, and keep markets transparent and strong!

Sincerely,

Mr. Michael A. Paver
Dr. Amy C. Paver, PharmD, BCPS

Michael Thayne — Jun 7, 2026
Subject: S7-2026-15 From: Michael Thayne Affiliation: Jun. 07, 2026 The American people don't need laws that allow for more fraud by corporations. Our government is so full of fraud and waste that it's destroying everyone's ability to live the American dream . We don't need law changes that allow corporations to open a new fraud front against the working people who are already being abused by the system to near the point of breaking.

Michael Yakus — Jun 7, 2026
Subject: File No. S7-2026-15 From: Michael Yakus Why should the SEC adopt any rule that makes it even harder for retail customers like me to trade stocks? Information should be available to everyone as quickly as possible. If I am unable to get current information, I am only gambling. That is not the purpose of the SEC.

Michele Kriz — Jun 7, 2026
Subject: S7-2026-15 From: Michele Kriz Affiliation: Jun. 07, 2026 Investors in public companies need and deserve quarterly reports. We have no access to insider information that protects the well connected. Please do not remove this safeguard that allows us to better track management decisions and results.

Michele Kriz, private investor and retiree
Tampa, Fl

Sent from my iPhone, pardon any tiny keyboard/big fingers typos

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michele reynolds — Jun 7, 2026
Subject: S7-2026-15 From: michele reynolds Affiliation: Jun. 07, 2026 Stop the fraud! What do these companies have to hide?

Michele Springsteen — Jun 7, 2026
Subject: S7-2026-15 From: Michele Springsteen Affiliation: Jun. 7, 2026 We need quarterly reporting to understand companies' results. Don't take away a vital tool in our investment decisions.

Yahoo Mail: Search, Organize, Conquer

Michelle Carmody — Jun 7, 2026
Subject: S7-2026-15 From: Michelle Carmody Affiliation: Jun. 7, 2026 This is not the time for more hidden information to the American Citizens. We need more oversight, not less. I want to know what my investment firm is doing, at least every quarter, if not more.
T M Carmody.

Michelle Chastain — Jun 7, 2026
Subject: S7-2026-15 From: Michelle Chastain Affiliation: Jun. 7, 2026 It is important to anyone with a 401K to see the quarterly reports so we can plan and possibly change our investments when deemed necessary. Do NOT change this to every 6 months. This is our money and we deserve to see what is happening to it.
Sincerely,
Michelle Chastain

Sent from my iPhone

Michelle L Hargrove — Jun 7, 2026
Subject: S7-2026-15 From: Michelle L Hargrove Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 25 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain.
Michelle L Hargrove

Mike Budd — Jun 7, 2026
Subject: S7-2026-15 From: Mike Budd Affiliation: Jun. 07, 2026 I'm Mike Budd, a retired professor from Florida. This matters to me because the SEC is supposed to regulate the trillions of dollars on which millions of retirees like me depend. Please make sure that the SEC continues to report publicly every three months.

Mike Moran — Jun 7, 2026
Subject: S7-2026-15 From: Mike Moran Affiliation: Jun. 7, 2026 The greed, grift, and self-enrichment on the backs of those not born into access is reaching levels unheard of. The divide in wealth is orders of magnitude beyond any other crumbling empire in history. I hope with every bone in my body to find very single one of you and your families and strip you of every cent of wealth you have stolen from people and imprison all of you. Either way, this black out on information is a clear push to hide the continued acceleration of everything mentioned above; f#*% off and stop it

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Mike Patino — Jun 7, 2026
Subject: S7-2026-15 From: Mike Patino Affiliation: Jun. 7, 2026 Corporate manipulations and big money transactions are hidden enough already!!!
Mike Patino

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Millard Shires — Jun 7, 2026
Subject: S7-2026-15 From: Millard Shires Affiliation: Jun. 07, 2026 As a retired couple with limited resources and investments, it is critical that we be aware and advised of market fluctuations or even issues withing corporations we have invested in. Hiding/6 months? Outrageous. The only reason this would be approved is if someone was dirty. Just Don't Do it.

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missy lamme — Jun 7, 2026
Subject: S7-2026-15 From: missy lamme Affiliation: Jun. 07, 2026 My name is Malissa & I don't want the quarterly reporting to change to 6 months. Keep fraud out of my 401K!

Mitchell Andry — Jun 7, 2026
Subject: S7-2026-15 From: Mitchell Andry Affiliation: Jun. 7, 2026 The reporting should be reduced to a monthly scorecard and not be extended to 6 months. This is a ridiculous rule change. There should be more transparency, not less.

Mitchell Andry
[REDACTED]

MK CFA — Jun 7, 2026

Subject: File No. S7-2026-15 From: MK CFA The proposed change eliminating quarterly reporting requirements for public companies is inexcusable- I can not think of a single reason to relax reporting requirements which are crucial to public trust and market efficiency. If the argument is that quarterly reporting encourages short-term decision-making or that quarterly reporting is too onerous, that doesn't hold up. Executives are always supposed to act in the best interest of shareholders, and there's no reason why quarterly reporting would lead an ethical executive to act any differently- if the issue is ethics, that's not something that can or should be addressed with reporting frequency. As far as level of effort, staying with the status quo does not cause any increase in work. As far as market efficiency is concerned, there is a very real and significant risk for relaxing reporting requirements. Markets are most efficient when they incorporate a greater volume and greater accuracy of information. By eliminating quarterly reporting, the SEC is proposing restricting both the volume and accuracy of information available to the public. This means that investors of all categories are flying blind and cannot access the information they require to inform their investment decision-making. This hurts pensions, retirees, and nearly everyone who participates in US equity investing. In addition, requiring less accountability through less frequent reporting also creates a risk of unethical behavior because the public will have less visibility into the activities of publicly traded companies. Circling back to my point from earlier, this proposed change creates a larger, not smaller risk of unethical behavior. You can't control the number of unethical executives out there with this kind of change, but you can control how they are monitored. Sometimes I feel like the world is going insane and I cannot do anything to make an impact, but I had the write this comment anyway. MK CFA

Moira Ashleigh — Jun 7, 2026
Subject: S7-2026-15 From: Moira Ashleigh Affiliation: Jun. 7, 2026 Business change rapidly, and when they change they are not long term investments. Six months is too long for oversight.

Moira Ashleigh
Owego, NY

Mulligan Phillips — Jun 7, 2026
Subject: S7-2026-15 From: MULLIGAN PHILLIPS Affiliation: Jun. 7, 2026 Maintain quarterly reporting! The American public needs to know what’s happening in the present, not as history. We can influence the present (Are you afraid of that?) but we can’t change history (You can lie about it but that’s another issue.) Keep your operations aboveboard.

Sent from my iPhone

N. Lynch — Jun 7, 2026
Subject: S7-2026-15 From: N. Lynch Affiliation: Jun. 7, 2026 We, American citizens, invest our hard earned money, and deserve and rely on quarterly reporting by companies to ensure our investments are sound. Please don’t modify the reporting requirements. It will only serve to hurt hard working citizens, like myself.
Nicole Lynch
Attorney

Nancee Drone — Jun 7, 2026
Subject: S7-2026-15 From: Nancee Drone Affiliation: Jun. 7, 2026 Nancee Drone R.N. Are you trying to steal money.This action isnt logical or lawful.Are you doing this to your own family?

Nancy Curtis — Jun 7, 2026
Subject: S7-2026-15 From: Nancy Curtis Affiliation: Jun. 7, 2026 How come this government is all about petty grievances but fails totally to go after really large major fraud.?

Yahoo Mail: Search, Organize, Conquer

Nancy G — Jun 7, 2026
Subject: S7-2026-15 From: Nancy G Affiliation: Jun. 7, 2026 This does not benefit any except insiders. The US economy already fails to give everyone a chance to do well. This would only the widen the gap. There is no just and rational reason to do that.

Nancy Haffner — Jun 7, 2026
Subject: S7-2026-15 From: Nancy Haffner Affiliation: Jun. 18, 2026 The current amount of graft and sel-dealing under this administration should be an enormous red flag that assuming CEOs will be honest and forthright is disingenuous. Quarterly filing is not an enormous burden. Greater transparency means better compliance.

Nancy Haffner

Nancy Smith — Jun 7, 2026
Subject: S7-2026-15 From: Nancy Smith Affiliation: Jun. 7, 2026 This is so important to protect and infom the consumer! I do not want less frequent reporting -- we need transparency and thus accountability.
Nancy Smith
Retired
Individual investor

Nancy Whitfield — Jun 7, 2026
Subject: S7-2026-15 From: Nancy Whitfield Affiliation: Jun. 07, 2026 Six months is too long & affords companies the opportunity to hide what they're up to... Our governed was established for the PEOPLE, not companies. People deserve to be protected.

Naomi Altman — Jun 7, 2026
Subject: S7-2026-15 From: Naomi Altman Affiliation: Jun. 7, 2026 It is clear that the "insiders" ala trumpf and his minions would love this so that they can continue to rape and pillage America's coffers at the expense of everyday Americans.

Nas Mazuji — Jun 7, 2026
Subject: S7-2026-15 From: Nas Mazuji Affiliation: Jun. 7, 2026 Stop corporate misdeeds. Any responsible company should have transparency.

Nasrin Mazuji
Sent from my iPhone

Neal Ryder — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Neal Ryder Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
This proposal endangers all of us.

Quarterly disclosures protect everyone; from those investing to those who are being affected. They allow for futures planning and risk assessments for everyone.
We cannot legislate ethical choices but we can take steps to insulate ourselves from fraud; both intentional and otherwise.

Nelson Van Heck — Jun 7, 2026
Subject: S7-2026-15 From: Nelson Van Heck Affiliation: Jun. 7, 2026 Ida Van Heck - retired - investor. Every quarter informs us of a company's financial health. As an investor we watch financial trends. Quarterly helps companies make financial corrections and helps an investor decide if a company is financially healthy. Why six months? What are you trying to hide would be my question. The savings would be minimal and who would benefit? Not the investor!

Sent from my iPad

Nicholas Eden — Jun 7, 2026
Subject: S7-2026-15 From: Nicholas E Affiliation: Jun. 7, 2026 I am Nicholas Eden, a software engineer. Every company was able to file quarterly before everything was automated. It's so easy to do now. There is no excuse for not making them do it.

Nick B — Jun 7, 2026
Subject: S7-2026-15 From: Nick B Affiliation: Jun. 07, 2026 My name is Nick and I'm a contractor. I use quarterly reports to help understand my IRA/401K investments. Without this information I would not be informed about my investments and miss out on key information that I need to use to manage

how I will retire.

Sent from my iPhone

Nick Butts — Jun 7, 2026
Subject: S7-2026-15 From: Nick Butts Affiliation: Jun. 7, 2026 Nicolas Butts, senior staff research engineer, I have a substantial amount of money invested in my 401k. I very frequently look at prospectus and company earnings. If you reduce the frequency that companies report, you're really causing retail investors to fly blind. And really encouraging insider trading and illegal activity. Please keep them accorderly.

--Nick Butts

Nick D. — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Nick D. Affiliation: Jun. 7, 2026 Quarterly reporting is the right way. My wife is an auditor and we value the integrity of the system as well as timely information. Don't ruin that.

- Nicholas Defoe

Nicole Gray — Jun 7, 2026
Subject: S7-2026-15 From: Nicole Gray Affiliation: Jun. 7, 2026 Transparency and free flowing info are best methods for fairly collaborating on how “our business together “ is doing. Do not become a spoke in the wheel of Trumpler’s corrupt authoritarian oligarchical kleptocracy and hide the data from your people - your investors! Dont bend over at the SEC for dear leaders’s visionless quest to run American enterprise fast and lose, or enable an exclusive hierarchy that largely (at least 50%) blocks investors from clarity on their investments. Don’t!

Sent from my iPhone

Nikki Pomeroy — Jun 7, 2026
Subject: S7-2026-15 From: Nikki Pomeroy Affiliation: Jun. 7, 2026 Nikki A/P- Absolutely not. It's my responsibility to stay informed and make sure my money is growing to make good choices. Stop scamming on the American people! Be ethical.

Nomadic Bastard — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Nomadic Bastard Affiliation: Jun. 7, 2026 CHRIS Abate, investor: Companies experiencing downtrends or malfeasance will have an extra 3 months to dump

shares on public at inflated prices,this will damage the SEC reputation as insider trading will also be elevated as short positions prosper off extra emotional damage and fear as people get blindsided, less transparency in the market means less stability

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norah sullivan — Jun 7, 2026
Subject: S7-2026-15 From: norah sullivan Affiliation: Jun. 07, 2026 We need MORE scrutiny not less!!!!

Sent from my iPhone

Norm Burke — Jun 7, 2026
Subject: S7-2026-15 From: Norm Burke Affiliation: Jun. 07, 2026 STOP the unfettered GREED!! We need our Government to be FOR The PEOPLE!! Not Big Corporate interests, or Trump's family and his Billionaire Buddies. We need FOR THE PEOPLE!!

P C — Jun 7, 2026
Subject: Keep quarterly reporting From: P C Affiliation: Jun. 7, 2026 Keep quarterly reporting. Too much can be irretrievable after six months. Quarterly reporting may give warning when something is amiss and definitely less costly to stop it before too much has been lost. Quarterly reporting has been the standard and that period should remain in place. If I could have a statement every 30 days, I'd be happier. Definitely against 6 months - you're hurting investors with that time period. Too much time and opportunity to steal!
Margaret Christen, retired

Pamela Haley — Jun 7, 2026
Subject: S7-2026-15 From: Pamela Haley Affiliation: Jun. 7, 2026 Keep the qtrly info. As a senior I need a current update on my earnings for budgeting my living expenses

Sent from my iPhone

Pamela Holt — Jun 7, 2026
Subject: S7-2026-15 From: Pamela Holt Affiliation: Jun. 7, 2026 Please don't let corporations get away with this! We need reporting!

Pamela J. Betz-Baron — Jun 7, 2026
Subject: S7-2026-15 From: Pamela J. Betz-Baron Affiliation: Jun. 07, 2026 Investors need as much information as possible. Six months is too long and an invitation to hide issues.

Pamela J. Betz-Baron

704 Ridgeland St.
Fox River Grove, IL 60021-1213

Pamela Martin — Jun 7, 2026
Subject: S7-2026-15 From: Pamela Martin Affiliation: Jun. 07, 2026 I'm retired and this is a terrible idea. My 401K could be wiped out before I could do anything about it, especially in these volatile times. Don't drop quarterly reports. Pamela Martin

Sent from my IPhone - Goldie

Pati Hopkins — Jun 7, 2026
Subject: S7-2026-15 From: Pati Hopkins Affiliation: Jun. 7, 2026 Patricia Hopkins, retired after a 38 year career as a social worker in mental health. I rely on quarterly reports to make decisions. Moving to a 6 month report provides more time for things to go awry. Based on reported evidence, other places in the world that moved to 6 month reports experienced more fraud, with longer time before investors were aware. Companies benefited, not individuals. Under the current administration, so much is being lost as decision after decision is being made for companies to benefit and the general public to not be considered. Please don't let this decision support an opportunity for additional greed, fraud, and abuse.

Sent from my iPhone

Patrice Kaufman — Jun 7, 2026
Subject: S7-2026-15 From: Patrice Kaufman Affiliation: Jun. 07, 2026 You must be joking? The felon wants to hide from Americans how their retirement is going?

Get rid of dozen Don instead.

This is a travesty to us all. Except, of course, the Orange Man and his sycophantic supporters.

Patricia Jackson — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Jackson Affiliation: Jun. 07, 2026 Quarterly reporting equals accountability. Keep it.

Patricia Jackson

Patricia Williams — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Williams Affiliation: Jun. 07, 2026 Patricia M Williams, Retired state of Idaho employee. I need to know where I stand on my financial situation. I need the quarterly report and would not be able to plan well if it was semi annual. It is only a few keys on a computer.

Do not change the rules

Patricia Harris — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Harris Affiliation: Jun. 7, 2026 We rely on quarterly reports to make timely decisions on balancing our retirement accounts to promote better long term results. The minuscule savings to Vanguard, TIAA-CREF, et al. aren't worth our piece of mind.

Patricia Harris — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Harris Affiliation: Jun. 7, 2026 NO! This is another step to elevate the wealthy and stop transparency. My name is Patricia Harris and I am a retired math teacher. With each step towards oligarchy, our country betrays us.

Yahoo Mail: Search, Organize, Conquer

Patricia Hippeli — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Hippeli Affiliation: Jun. 7, 2026 Why in the world would you want to keep the general public in the dark regarding the financial health of public companies. What was good for the last century is STILL GOOD! KEEP TRANSPARENCY ALIVE!!! Patricia Hippeli, private landowner Florida

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Patricia Maurer — Jun 7, 2026
Subject: S7-2026-15 From: Patricia Maurer Affiliation: Jun. 7, 2026 Quarterly reporting is a valuable tool for the investor. Please protect the interest of those who are doing their best to protect their retirement and remain independent. Companies already have the advantage. They don't need more.

Sent from my iPhone

Patricia McLean — Jun 7, 2026
Subject: S7-2026-15 From: Patricia McLean Affiliation: Jun. 7, 2026 As an investor in investment accounts across various sectors, I cannot and do not accept the idea of giving publicly traded companies a 6-month window between their reports. This does not benefit stockholders. I urge you to require quarterly reporting across the board. Patricia McLean, Retiree

Yahoo Mail: Search, Organize, Conquer

Patrisa Philips — Jun 7, 2026
Subject: S7-2026-15 From: Patrisa Philips Affiliation: Jun. 7, 2026 This is an important report for all. Quarterly reporting is necessary.

Patty Moriarty — Jun 7, 2026
Subject: S7-2026-15 From: Patty Moriarty Affiliation: Jun. 7, 2026 We need closer monitoring not less. Keep the 3 month reporting to keep us informed!

Sent from my iPhone

Paul Baeckel — Jun 7, 2026
Subject: S7-2026-15 From: Paul Baeckel Affiliation: Jun. 7, 2026 Concerning the dropping of quarterly reporting. So, who does this benefit? certainly not me, the public. Your priority should be on protecting the people and instilling confidence and clarity in the market. The optics of this alone are enough to reject it.
Paul Baeckel
The Boeing Company, Retired

Paul Durkin — Jun 7, 2026
Subject: S7-2026-15 From: Paul Durkin Affiliation: Jun. 07, 2026 Considering that the board members are trump nominees, this smells bad.

Paul Franzmann — Jun 7, 2026
Subject: S7-2026-15 From: Paul Franzmann Affiliation: Jun. 7, 2026 Paul Franzmann, retired

If anything, reports should be monthly instead quarterly, as corruption has become the raison d'etre in our government. Making them semi-annual is just making cheating easier.

Paul Franzmann
Walla Walla, WA

Paul Kirsch — Jun 7, 2026
Subject: S7-2026-15 From: paul kirsch Affiliation: Jun. 7, 2026 A good corporation has a mission statement typically stating transparency, ethics, fiscal and environmental responsibility. This six month proposal is the opposite of transparency. It is a breeding ground for corruption.

Paula Rhodes — Jun 7, 2026
Subject: S7-2026-15 From: Paula Rhodes Affiliation: Jun. 7, 2026 Corporations already hide enough.

It is reprehensible to give them the ability to hide these things longer.
We already know the stock market isn't really for the average citizen. We are only allowed to

purchase small percentages of ipo's when they become available making the vast wealth stay in the hands of the wealthy elite.

How does hiding their financials help anyone other than the people who already get the benefits if our labor, the benefits of our tax system, tax shelters, the benefits of wall street, the benefits of not paying taxes like they should because the laws have been made to favor them.

What could they possibly need to hide for 6 more months?

Peggy Talburt — Jun 7, 2026
Subject: S7-2026-15 From: Peggy Talburt Affiliation: Jun. 07, 2026 HELL NO!!!!

Peggy Dreyfus — Jun 7, 2026
Subject: S7-2026-15 From: Peggy Dreyfus Affiliation: Jun. 7, 2026 I have invested my money with the expectation of receiving quarterly status reports. I find the desire to report less often to be highly suspicious.
Margaret Dreyfus
Olympia Washington

“The universe is a communion of subjects, not a collection of objects.”
— Thomas Berry

Perry Minyard — Jun 7, 2026
Subject: S7-2026-15 From: Perry Minyard Affiliation: Jun. 7, 2026 I think it would be irresponsible to allow publicly traded companies to only be required to share their financials only twice a year. Please keep it as is, and do not change the rules for this.

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Perry Minyard
Director of Information Technology
College of Design
Georgia Institute of Technology
245 4th St. NW, Atlanta, GA 30332-0155

Email: perry.minyard@design.gatech.edu

Persephone Woods — Jun 7, 2026
Subject: S7-2026-15 From: Persephone Woods Affiliation: Jun. 07, 2026 Do not under any circumstances reduce the quarterly reporting for Enron to biannual. Tney are proven bad actors and have zero credibility and deserve no trust or benefit of the doubt. If you
refuse oversight, ypu are giving them carte blanch to behave unethically and probably illegally.

Yahoo Mail: Search, Organize, Conquer

Persephone Woods — Jun 7, 2026
Subject: S7-2026-15 From: Persephone Woods Affiliation: Jun. 07, 2026 Do your job abd don't let these companies hide what they are doing!

Yahoo Mail: Search, Organize, Conquer

Peter Leinau — Jun 7, 2026
Subject: S7-2026-15 From: Peter Leinau Affiliation: Jun. 07, 2026 As a citizen & investor, I rely on the quarterly reports to make investment decisions. It is critical for investor confidence and free-market integrity that financial reports remain quarterly. Sincerely, Peter Leinau.

Peter Leinau

Phil Herrick — Jun 7, 2026
Subject: S7-2026-15 From: Phil Herrick Affiliation: Jun. 7, 2026 I depend on timely financial reports to monitor my investments. My name is Phillip Herrick and I have had money in the stock market since 1967. I am currently retired.

Sent from my iPad

Philip Barton — Jun 7, 2026
Subject: S7-2026-15 From: Philip Barton Affiliation: Jun. 07, 2026 This is a BAD IDEA for individual investors.

Philip Barton
Brentwood, TN
philipbar@gmail.com

Phoebe Crandall — Jun 7, 2026
Subject: S7-2026-15 From: Phoebe Crandall Affiliation: Jun. 07, 2026 I am a military widow, and the investments in my small IRA are very important to my financial health. There is no justification for

removing two of the four currenty-required yearly reports. This will put honest, small investors at unnecessary and unacceptable risk.

Phoebe W. Crandall

Sent from my iPhone

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pmrodrigue — Jun 7, 2026
Subject: Comment on S7-2026-15 From: pmrodrigue Affiliation: Jun. 7, 2026 Please don't change the reporting of corporate earnings from from it's current
quarterly to semi-annual. Transparency is vital; and if it ain't broke, for God's sake, don't fix it.

Pablo Rodriguez, Spring Branch, Texas

Sent from my Galaxy

PR Smith — Jun 7, 2026
Subject: S7-2026-15 From: PR Smith Affiliation: Jun. 7, 2026 Since our pension options are now a 401k, this shouldn’t happen with our investments and future. It places the investor (the employee) at a disadvantage.

Sent from my iPhone

Rajendra — Jun 7, 2026
Subject: S7-2026-15 From: Rajendra Affiliation: Jun. 7, 2026 Dear SEC, Keep the quarterly reports. Do not change. Companies can easily do what they have been doing. Public trust in American enterprises is helped by timely quarterly reports. On the other hand six months is too long a time for some bad actors to use that for their gains. Again, public trust is a must for a well functioning American business. Do not break this trust.

Rajesh Ranganathan, AICPA — Jun 7, 2026
Subject: File No. S7-2026-15 From: Rajesh Ranganathan I urge to continue Quarterly reporting to continue transparency of information to public

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Ralph Fish — Jun 7, 2026
Subject: S7-2026-15 From: Ralph Fish Affiliation: Jun. 7, 2026 As a retired senior, I rely on invested retirement funds. I rely on timely accurate reports. Moving to reports every six months does not allow for timely adjustments to a portfolio of investments. Ralph Fish

Sent from my iPad

Randall — Jun 7, 2026
Subject: S7-2026-15 From: Randall Affiliation: Jun. 7, 2026 Cutting the reporting period by half is beyond comprehension. How many more bankrupt companies and crashedc401k's do we need to see to know that?

Sent from my iPhone

Randy Genthe — Jun 7, 2026
Subject: S7-2026-15 From: rgenthe Affiliation: Jun. 7, 2026 To Whomever Can Effect Change:

There is no need whatsoever to reduce transparency by elimination of
quarterly reporting.

There is enough wrong with the financial system without exacerbating it
by removing processes which provide safeguards to investors.

Thank you for your attention to this matter.

Regards,
Randy Genthe
Montgomery County, Texas

Randy Grein — Jun 7, 2026
Subject: S7-2026-15 From: Randy Grein Affiliation: Jun. 07, 2026 My name is Randy Grein, Sr. Network Engineer for a local manufacturing company. The volatility and instability this change will create will destroy honest businesses a temporarily advantage dishonest ones before causing a crash. A reckoning is coming for the grift and lack of responsiveness by the current administration. This vote will mark you as either a patriot or Trump toady, a supporter of integrity and transparency or an enemy of investors and free markets. there is no middle ground.

Sent from my iPad

Raye Harper — Jun 7, 2026
Subject: S7-2026-15 From: Raye Harper Affiliation: Jun. 07, 2026 Stop supporting the Republiklan fascists

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Regina Murphy — Jun 7, 2026
Subject: S7-2026-15 From: Regina Murphy Affiliation: Jun. 7, 2026 Be glad we're not asking for monthly reports. A 3-month picture is a valid and useful tool in tracking the build or slide of any project.
Regina Murphy, retired.

Regina Satterfield — Jun 7, 2026
Subject: S7-2026-15 Comment From: Regina satterfield Affiliation: Jun. 7, 2026 Please stop this move to lie to investors and cover up unethical buying and selling

Regina Satterfield, citizen investor, retired

Sent from my iPad

Reginald Grant — Jun 7, 2026
Subject: S7-2026-15 From: Reginald Grant Affiliation: Jun. 07, 2026 I can understand companies not needing to focus on quarterly earnings as being beneficial but we, as investors, need information at least quarterly in this world.

Sent from my iPhone

Renate Barlow — Jun 7, 2026
Subject: S7-2026-15 From: Renate Barlow Affiliation: Jun. 7, 2026 Please keep your reports on a quarterly basis. It is important that we know what happens when.

Rev. Andy Dunning — Jun 7, 2026
Subject: S7-2026-15 From: Rev. Andy Dunning Affiliation: Jun. 7, 2026 My name is Andy Dunning. I'm a 62 year old Methodist Pastor, and my wife and I will soon be reliant on my pension and my investments for retirement income. The SEC should reject any rule that results in less transparency for small (in my case very small) investors. This proposed rule will result in greater volatility over time, reward insiders and further decrease faith in the integrity and transparency of corporate leadership. Please reject the proposed rule.

Andy Dunning (he/him/his)

Uparkdenver.com

Reza Morin — Jun 7, 2026
Subject: S7-2026-15 From: Reza Morin Affiliation: Jun. 7, 2026 Aloha mai Kākou,

In an age of ever expanding corporate and financial graft we must maintain and improve transparency for consumer protection. The push to elimitate quarterly reporting feels like another corporate giveaway, allowing walstreet to fleece main street. When this illegitimate fascist regime implodes I pray that ALL the enablers are tried for treason. Power to the poeple! As a professional in science education witnessing the hostile fascist takeover of our government and the dismantling of the commons and erasing of histor while corporations are empowered to pollute and profit regardless of human consequences, I weep for our country.

Kindly stop this BS.

Mahalo,

Reza Morin

Rhonda Gagnon — Jun 7, 2026
Subject: S7-2026-15 From: Rhonda Gagnon Affiliation: Jun. 7, 2026 Mrs. Rhonda Gagnon. Navy Veteran, semi-retired. Reports should be made quarterly. Having them less than opens to the door to more fraud or other nefarious activities. It's MY MONEY being invested and I have a right to know what is going on at all times and it is the responsibility of these investment firms to provide that information. If I had my way it would be monthly but quarterly suffices just fine. There is no logical nor reasonable excuse to hide reports other than planning to rip people off.

Rich — Jun 7, 2026
Subject: S7-2026-15 From: Rich Affiliation: Jun. 07, 2026 Quarterly reporting is necessary in order for the investor to see what a company is doing and avoid getting caught in some fraud that won’t be out for months after they have invested in it

Sent from my iPhone

Richard Silver — Jun 7, 2026
Subject: S7-2026-15 From: Richard Silver Affiliation: Jun. 7, 2026 The argument for decreasing the frequency of reporting public company Financial records seems a lot weaker than the benefits of keeping quarterly reporting. Small investors are already at an information disadvantage.

Richard Silver DO

[REDACTED]

Richard Vanderpuije — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Richard Vanderpuije Affiliation: Jun. 07, 2026 Don’t change

Sent from my iPhone

Rick — Jun 7, 2026
Subject: S7-2026-15 From: Rick Affiliation: Jun. 7, 2026 Changing the quarterly reporting rule to every six months is an absolutely terrible idea and really hurts the retail investor!! Now the SEC is part of the current administrations efforts to help the billionaires, big companies and investment firms, and not care about the everyday citizen who is the backbone of the USA. It's shameful and immoral!! You are all slowly running the greatest country in the world!

Rigid Mango — Jun 7, 2026
Subject: S7-2026-15 From: Rigid Mango Affiliation: Jun. 07, 2026 This is critical to appropriate oversight. Leave the period as quarterly. I worked in budget8ng for my company for 33 years and quarterly reviews are an industry minimum

Sent from my Verizon, Samsung Galaxy tablet
Get Outlook for Android

Rob Berra — Jun 7, 2026
Subject: S7-2026-15 From: Rob Berra Affiliation: Jun. 7, 2026 Keeping corporate reporting quarterly is the absolute minimum that should be required for publicly-traded companies. Even quarterly gives a lot of opportunity to hide bad information from investors; semi-annual reporting allows far too much opportunity for company leadership to take risks with investors' money for too long, or to take other actions of which investors and the public may not be aware as soon as they need to in order to take action. Reducing the accountability of people and institutions entrusted with others' resources is only a good thing when you have something to hide.

Rob Lee — Jun 7, 2026
Subject: S7-2026-15 From: Rob Lee Affiliation: Jun. 7, 2026 Don't enable corruption please!

Yahoo Mail: Search, Organize, Conquer

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rob menti — Jun 7, 2026
Subject: S7-2026-15 From: rob menti Affiliation: Jun. 07, 2026 Keep transparency for the American People you are supposed to serve - not the oligarchs!

Robert Owens — Jun 7, 2026
Subject: S7-2026-15 From: Robert Owens Affiliation: Jun. 07, 2026 In a world of high technology and artificial intelligence, it is impossible to justify reducing the amount of information disclosed by companies to their current and potential investors. Keep
quarterly reporting! I depend on quality information to make the decisions my retirement depends on. Robert Owens, RN

Yahoo Mail: Search, Organize, Conquer

Robert Bacher — Jun 7, 2026
Subject: S7-2026-15 From: Robert Bacher Affiliation: Jun. 07, 2026 Stop stealing with both hands for long enough to create real jobs please.

Robert Brockway — Jun 7, 2026
Subject: Reports From: Robert Brockway Affiliation: Jun. 7, 2026 Dear [Recipient Name],

I am writing to request that you continue providing quarterly reports. As a small investor, these reports are essential for me to maintain visibility into the entity's current status and financial health.

Thank you for your consideration.

Best regards,

Robert Brockway

Robert Hunter — Jun 7, 2026
Subject: S7-2026-15 From: Robert Hunter Affiliation: Jun. 7, 2026 Quarterly SEC reporting keeps businesses honest!

Robert Hunter, retired Cash Analyst/Treasurer

Robert McGovern — Jun 7, 2026
Subject: S7-2026-15 From: Robert McGovern Affiliation: Jun. 7, 2026 It is important to hold our public institutions and publicly traded companies accountable.
Everything out in the open.

Bob McGovern
Sent from my iPad

Robin Ryder — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Robin Ryder Affiliation: Jun. 7, 2026 My name is R. Ryder and I would like to keep the rules for quarterly reporting mandatory instead of switching to semi-annual reporting (as it once was).

Quarterly reporting has helped improve the stability of the markets and helped the investors of Main Street. My portfolio had less issues after invoking the quarterly rule.

Rolling back regulations seems to have only hindered the stability of the market (see the last twenty years or so).

Please don’t switch to semi-annual reporting. My retirement is based mostly off my investments over the past several decades and I don’t want to have to weather another financial crisis that was easily preventable by regulations and more transparency.

Thank you for your time.

Sincerely,
R.

Robin Weller — Jun 7, 2026
Subject: S7-2026-15 From: Robin Weller Affiliation: Jun. 7, 2026 Do not allow companies to hold information for 6 months and hide issues. KEEP IT QUARTERLY

Rodolfo Crrz — Jun 7, 2026
Subject: S7-2026-15 From: Rodolfo Crrz Affiliation: Jun. 07, 2026 Buenos días porque están descriminandome de esta manera soy persona que se preocupa por el pan de todos los días con humildad y honestidad no es justo por se ignorante quieran perjudicar o querer acusar asiendose pasar por m i con la tecnología avanzada que ellos manipulan intimidan descriminan culpando de cosas que yo nunca abia pensado o pasado por mi mente este tipo de caso yo pienso que podria yo tener problemas con las leyes por personas que solo buscan benifisiarse y culpar a gente inosente

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Roger Dean Ramseyer — Jun 7, 2026
Subject: S7-2026-15 From: Roger Dean Ramseyer Affiliation: Jun. 7, 2026 The quarterly reports should continue, absolutely. I don't even have to check them every time, but having them is VERY important!

Get Outlook for Android

Rose Massengill — Jun 7, 2026
Subject: S7-2026-15 From: Rose Massengill Affiliation: Jun. 7, 2026 Maintain quarterly reporting. Anything less leads to less transparency and integrity.
Sincerely
Rose Massengill

Sent from my iPhone

Rosemary Mascherino — Jun 7, 2026
Subject: S7-2026-15 From: Rosemary Mascherino Affiliation: Jun. 7, 2026 KEEP IT QUARTERLY. Rampant fraud, insider trading, and unchecked speculation were the main reasons for the creation of the SEC after the crash... to regain confidence again. Revisit your ethics
because 'WE THE PEOPLE' have seen and had enough of these games!

Yahoo Mail: Search, Organize, Conquer

Roy — Jun 7, 2026
Subject: S7-2026-15 From: Roy Affiliation: Jun. 7, 2026 Keep the quartly reporting requirments, otherwise we cannot acurrectly trace our vestments. It is not just democracy that dies in darkness, our retirements
as well.

Roy Appugliese

“A people that values its privileges above its principles soon loses both.”

“Never let yourself be persuaded that any one Great Man, any one leader, is necessary to the salvation of America. When America consists of one leader and 158 million followers, it will no longer be America.” —

Dwight D. Eisenhower

Roy Appugliese — Jun 7, 2026
Subject: S7-2026-15 From: Roy Affiliation: Jun. 7, 2026 Keep the quartly reporting requirments, otherwise we cannot acurrectly trace our vestments. It is not just democracy that dies in darkness, our retirements
as well.
Roy Appugliese Retired

“A people that values its privileges above its principles soon loses both.”

“Never let yourself be persuaded that any one Great Man, any one leader, is necessary to the salvation of America. When America consists of one leader and 158 million followers, it will no longer be America.” —

Dwight D. Eisenhower

S. E. — Jun 7, 2026
Subject: Comment on S7-2026-15 From: S. E. Affiliation: Jun. 7, 2026 Quarterly reporting is much better for the public to adjust their expectations of a company and their desire to be an owner through their stock. Do not change to semi annual that will hurt the common person. Thanks

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S. H. — Jun 7, 2026
Subject: S7-2026-15 From: S. H. Affiliation: Jun. 7, 2026 Shirley Hardy
Bookkeeper
Self Employed
This matters because the earlier we know the better we can respond to the data. Whether good or not so good.

S.J. Glovier — Jun 7, 2026
Subject: Comment on S7-2026-15 From: S.J. Glovier Affiliation: Jun. 07, 2026 Don't change company reporting to anything less than quarterly. We tried it what and it was bad for the economy and individual investors alike.

Sadie McFarlane — Jun 7, 2026
Subject: S7-2026-15 From: Sadie McFarlane Affiliation: Jun. 07, 2026 Clearly, "transparency" is profoundly desired by this administration. The US citizenry have a right to know what their corporate overlords are up to. This proposal is unacceptable in a democracy (or anywhere).

Samra Olofson — Jun 7, 2026
Subject: S7-2026-15 From: Samra Olofson Affiliation: Jun. 07, 2026 Samra Olofson
Retired
This is not right. I believe we need access to information, not restriction. Thank you.

Yahoo Mail: Search, Organize, Conquer

Sandra Handly — Jun 7, 2026
Subject: S7-2026-15 From: Sandra Handly Affiliation: Jun. 7, 2026 This is literally stealing money from small investors who work hard and just need to prepare for retirement, while elites and wealthy get wealthier with the "insider trading that they have access to." I am angry as hell and I could be cursing on here till midnight; you don't own us and the SENATE can stop this as we will vote them all out if they DO NOT!

Sandra Handly, Teacher

Sandra Hoffman — Jun 7, 2026
Subject: S7-2026-15 From: Sandra Hoffman Affiliation: Jun. 7, 2026 We need more information/ transparency, not less. In an age when the monies run rampant over the rest of us we need as much info as we can get.

Sent from my iPhone

Sandra Parks — Jun 7, 2026
Subject: S7-2026-15 From: Sandra Parks Affiliation: Jun. 07, 2026 Keep the quarterly reports coming. We need to be able to know what our investments are doing in case we need to make changes.

Sandra Repp — Jun 7, 2026
Subject: S7-2026-15 From: Sandra Repp Affiliation: Jun. 7, 2026 I am a very small investor but I pay attention to my funds, and it is important to me to have information readily available so I can understand and respond to changes. Allowing companies to go a full 6 months before releasing their financials could have a greater negative impact on individuals like me. I urge the SEC to retain the quarterly reporting requirement.

Sandy Curry — Jun 7, 2026
Subject: S7-2026-15 From: SANDY CURRY Affiliation: Jun. 7, 2026 Keep it as it is !!

Sent from my iPhone

Sara Wehr — Jun 7, 2026
Subject: S7-2026-15 From: Sara Wehr Affiliation: Jun. 7, 2026 Why allow more time for graft and deceit. The U.S. is already drowning in both.

Sara Wehr (widow)

Sarah Courtman — Jun 7, 2026
Subject: S7-2026-15 From: Sarah Courtman Affiliation: Jun. 7, 2026 As an average 401k investor, I'm already at a disadvantage and this rule would make it even worse. If history has taught us anything, it's taught us that less information and more incentive to hide information always leads to bad outcomes for the public. Keep filings quarterly

Sincerely,

Sarah Colleen Courtman

Attorney at Law

56 Ethelton Road

White Plains, NY 10603

direct tel: 646-573-7685

direct fax: 866-777-0497

email: scourtmanlaw@gmail.com

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Savannah L Brooks — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Savannah L Brooks Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: do you want to speed run a total economic collapse because this is how you speed run a total economic collapse.

SBTranscripts — Jun 7, 2026
Subject: Comment on S7-2026-15 From: SBTranscripts Affiliation: Jun. 7, 2026 Steve Bray. Evaluation Manager. We tried this once, between 1955 and 1970. Less transparency came with lower returns and lower valuations. This is creating less transparency and the ability to go off the rails for six months before being found out. Bad idea. The information has to be collected regardless and the burden of reporting quarterly is minimal. You're letting the wolf loose in the chicken pen. Don't do it.

Scott Schultz — Jun 7, 2026
Subject: S7-2026-15 From: Scott Schultz Affiliation: Jun. 7, 2026 This is a Horrible rule. Since Brokerage House & Banks have Analysis all over Wall St they get to sniff out the losing companies giving them time to unload their shares. Small guys & Retail traders will get crushed. Or is that what you have in mind?

Scott Snare — Jun 7, 2026
Subject: S7-2026-15 From: Scott Snare Affiliation: Jun. 7, 2026 Robert Scott Snare, courier. My retirement is invested in stock. If the six month change is made. My retirement could disappear, leaving me not enough time to rebuild.

Yahoo Mail: Search, Organize, Conquer

Scott Ullman — Jun 7, 2026
Subject: S7-2026-15 From: Scott Ullman Affiliation: Jun. 07, 2026 Earnings should continue to be quarterly. In fact, monthly might be better. Better data equates to better investments.

Sent from my iPhone

Scott Walter — Jun 7, 2026
Subject: S7-2026-15 From: Scott Walter Affiliation: Jun. 07, 2026 Keep the quarterly reports, tells me the health of a company four times a year not two times. Lots of bad things can happen in six months behind the scenes that won’t be reflected in the stock price.

Sent from my iPhone

Shanan Bourque — Jun 7, 2026
Subject: S7-2026-15 From: Shanan Bourque Affiliation: Jun. 07, 2026 My name is Shanan Bourque I just retired early at 59. Not by choice. My wife is disabled. Now I am managing my retirement funds carefully. The funds we have now need to last the rest of our lives. Cutting the reporting requirements directly affects the information I need to make informed investments decisions. Please do not reduce to reporting requirements to only twice a year.

Thanks,
Shanan Bourque
225-772-5501

Shannon Brinkman — Jun 7, 2026
Subject: Comment on S7-2026-15 From: photo shannonbrinkman.net Affiliation: Jun. 7, 2026 As a

small investor I need to keep up-to-date on where a company is at quarterly Please don’t send us back to 1955. This makes no sense. Only the insiders will know what is happening with companies. Shannon Brinkman, owner of a sports photography business.

All my best, Shannon

Shannon Johnson — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Shannon Affiliation: Jun. 7, 2026 Hello I'm Shannon Johnson I live in Ohio. I'm retired with a disability. I think we should keep SEC reports quarterly because that's the only information people at my level can get about the stocks in our retirement. People who know people can go out to lunch and get inside information. We can't do that and we shouldn't have to.

Shannon Leigh Broughton-Smith — Jun 7, 2026
Subject: S7-2026-15 From: Shannon Leigh Broughton-Smith Affiliation: Jun. 7, 2026 I am Shannon Leigh Broughton-Smith, a homemaker, and my husband is a physician, with a retirement date of July of 2028 at age 70 and 2 months, chosen because our youngest child, still in college due to learning disabilities, will turn 26 then and no longer be able to stay on employer provided health care. The quality of our retirement and our legacy to our four kids will very much depend on the performance of our 401k retirement fund, and anything that creates less transparency in that fund both for us and for professional fund management will make it much harder for us to insure that our funds not be depleted during what we expect to be a long retirement, since both of us are health conscious individuals from long-lived families. We are not young workers just starting out, with time to make up for poor market performance. After 2028 what we start with will be what we have. My husband put over four decades of his life, working long hours and doing his best to improve the health and well being of our community, while I worked to provide a supportive and values-based upbringing for our two biological children and our two children adopted from foster care. Please do not jeopardize the years of rewarding retirement that we have spent our lives earning by making our investments less transparent with this new rule. Secrecy builds uncertainty, and lowers accountability, and is not a public good.

Thank you for your time and consideration,

Shannon Leigh Broughton-Smith

Sharon Daly — Jun 7, 2026
Subject: S7-2026-15 From: Sharon Daly Affiliation: Jun. 07, 2026 44 years of being able to see quarterly reports should not be wiped out to HIDE status of our investments. Stop this bull**** attempt at criminal activity and make companies continue to do quarterly reports.

Sent from my iPhone

Sharon Quass — Jun 7, 2026
Subject: S7-2026-15 From: Sharon Quass Affiliation: Jun. 07, 2026 My retirement savings are invested in the stock market. I am all ready worried about fraud and corruption. Where this has been tried in the other countries, many are rolling it back and rethinking . Sharon Quass,retired.

Sent from my iPad

Sharon Schultz — Jun 7, 2026
Subject: S7-2026-15 From: Sharon Schultz Affiliation: Jun. 07, 2026 We need these reports to stay as they are. There is already enough grift without making it easier to hide things.

Shaun Fitzgerald — Jun 7, 2026
Subject: S7-2026-15 From: Shaun Fitzgerald Affiliation: Jun. 7, 2026 This only breeds corruption, ensures that fraud will multiply in numbers and it creates more opportunity to fleece others of their money through said fraud and corruption. Which are the only reasons for its proposal. How disgustingly low, can one attempt to go? This will prove to be the decider. Great example of "A COMPLETE LACK OF ETHICS". I will personally start printing the posters illuminating this zero ethics position, the desire and lust of unsatiated greed by any means, unmasked and exposed right here within the plan. Does not make you bat an eye right? Well, people can make others eyes pay attention to this, if you won't see the errors of this proposal.

Shauna Martinez — Jun 7, 2026
Subject: S7-2026-15 From: Shauna Martinez Affiliation: Jun. 7, 2026 Every 6 months?!? Are you out of your mind!?!?! That's b.s. The standard for financial accounting is quarterly. You make me pay estimated taxes quarterly so you should make big businesses report
quarterly....but then again, you don't even make them pay taxes so..... This is just another way the big boys get the benefit of hiding while the rest of us little guys have to go all in every month or quarter with our reporting. A lot can happen in 6 months.
This is a bonehead move and you know it. This will open the door to financial ruin at the hands of the large businesses and the Government. This needs to be a hard NO!

Yahoo Mail: Search, Organize, Conquer

Shawn Kelly Whipple — Jun 7, 2026
Subject: S7-2026-15 From: shawn Kelly Whipple Affiliation: Jun. 7, 2026 Shawn whipple. Claim Advocate.
This is important to me, to be able to see my information on a quarterly basis. Especially as I near retirement.

Shawn O'Doherty — Jun 7, 2026
Subject: S7-2026-15 From: Shawn O'Doherty Affiliation: Jun. 7, 2026 this is a horrible idea

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Shayna Stillman — Jun 7, 2026
Subject: S7-2026-15 From: Shayna Stillman Affiliation: Jun. 7, 2026 Quarterly reporting helps guide investing. I am retired with no income and rely on accurate timely information to ensure I have enough money to live.
Less reporting allows those with billions to play games with the market and hurt individual investors like me

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Sheila Altman — Jun 7, 2026
Subject: Keep the quarterly reports From: Sheila Altman Affiliation: Jun. 7, 2026 Sheila Altman
Dispatcher/GIS Technician
Alliant Energy

It seems like you don't want the companies to be accountable and transparent...I wonder what you want to hide? Corruption is rampant! Stop being the villains and show us what is going on. This is so ridiculous at this point.

Concerned investor,
Sheila Altman

Shelby Kuenning — Jun 7, 2026
Subject: S7-2026-15 From: Shelby Kuenning Affiliation: Jun. 7, 2026 What a ridiculous idea. Investors need that information as it has always been done. Virtually everything businesswoman, nonprofit or profit, reports quarterly. A lot can happen in three months.

Shelby J. Kuenning

Shelley Bryan — Jun 7, 2026
Subject: S7-2026-15 From: Shelley Bryan Affiliation: Jun. 07, 2026 Shelley Bryan
Retired-small investor (whose small investment matters very much)
As a citizen and member of the public, I deserve the open opportunity available through the SEC to know what public companies are doing. Simple.

Shelli Mendoza — Jun 7, 2026
Subject: S7-2026-15 From: Shelli Mendoza Affiliation: Jun. 07, 2026 Please do right by your constituents & the USA CONSTITUTION

Sherry Wexler — Jun 7, 2026
Subject: S7-2026-15 From: Sherry Wexler Affiliation: Jun. 7, 2026 Dear SEC:

Allowing businesses to switch to semi-annual reporting instead of quarterly is a bad idea. It is an unfair practice that would keep ordinary investors in the dark while big institutional investors and CEOs would have the advantage of knowing what's going on.

For me, I'm retirement age though still workung and I have some investments. Seeing a quarterly report is essential.

There is no real reason to do this except to pander to big business. We need a middle class, do you know? If you keep feeding these wealth divisions, you crush the health of our country. Please do the right thing!

Cheers!

Sherry Wexler, Artist

Sheryl Weersing — Jun 7, 2026
Subject: S7-2026-15 From: Sheryl Weersing Affiliation: Jun. 07, 2026 I cannot even believe that you would let companies hide their finances for 6 months. To me this says the SEC is encouraging fraud and willing to look the other way. This is only a be efit to these companies and not small investors like myself and my husband.

Sent from my iPhone Sherry Weersing

Shirley Osborn — Jun 7, 2026
Subject: S7-2026-15 From: Shirley Osborn Affiliation: Jun. 7, 2026 Stop the dismantling of legitimate safeguards. Our country is being destroyed. Shirley Osborn 43506.

Sent from my iPhone

Sierra — Jun 7, 2026
Subject: S7-2026-15 From: Sierra Affiliation: Jun. 7, 2026 My name is Sierra Ortega, I’m a homemaker and my husband and I have some investments because we know at times like now this is the only way to not be losing money by holding on to it. Every day money is worth less. We need to keep people having as much information on their financials as we can- people deserve to have this available to us. Going 6 months between accessing financials is insane- no one would do not look for half a year at a time, who is even pushing for this? Who does this help to implicate? Because it isn’t the Americans with money at stake.

Skip Davenport — Jun 7, 2026
Subject: S7-2026-15 From: Skip Davenport Affiliation: Jun. 7, 2026 I am resisting being completely sarcastic here because this is such an important topic so I will stop at being only quarterly sarcastic: Are you kidding us ???
Thank You All for understanding we see TRUTH and it is good.

Skye Barkschat — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Skye Barkschat Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
i do hope that you will be able to understand that the cash you cling to so tightly is wuite literally turning into thin air under your selfish oversight! Sharing in this situation is a definite life line tthat you will have wished you had done after yourchefs, maids, and wives leave you for a more Sustainable position!

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slloug — Jun 7, 2026
Subject: S7-2026-15 From: slloug Affiliation: Jun. 07, 2026 I need to see what the companies I trust to grow my wealth are really doing. I need to see NOW, not 6 months from now.
Oppose this new idea.
Susan Loughner
West Lafayette, Indiana

Sent from my Galaxy

Solomon Messmer — Jun 7, 2026
Subject: S7-2026-15 From: Solomon Messmer Affiliation: Jun. 07, 2026 Quarterly reporting is essential to US financial dominance. Without transparent and accurate data for investors, nobody will invest in US financial offerings.

Solomon Messmer

Sona Rejebian — Jun 7, 2026
Subject: S7-2026-15 From: Sona Rejebian Affiliation: Jun. 7, 2026 The SEC must continue with mandatory Quarterly Reporting for companies/stocks. Such reporting gives shareholders and other stakeholders, a view of the status of company. As a retiree, these reports are critical, because I cannot recoup any losses in the markets.

Sona Rejebian
Sent from my iPhone

Spike Schmidt — Jun 7, 2026
Subject: S7-2026-15 From: Spike Schmidt Affiliation: Jun. 7, 2026 This can't be real. There is no upside to this, except for insider.Trading, corporate money schemes and malfeasance. Absolutely no way should this become law.

Stacey H — Jun 7, 2026
Subject: S7-2026-15 From: Stacey H Affiliation: Jun. 7, 2026 That looks like stealing plain and simple. Why would people want to invest in a company and not see what's going on financially. It dose make since but you want us to trust you with our money🤦🟫♀

Sent from my iPhone

Stan Perry — Jun 7, 2026
Subject: S7-2026-15 From: Stan Perry Affiliation: Jun. 7, 2026 I am against this.

Stefan Frisch — Jun 7, 2026
Subject: S7-2026-15 From: Stefan Frisch Affiliation: Jun. 7, 2026 My name is Stefan Frisch and I am a professor with a 403b for my retirement. Insider trading is already a huge problem in investing. This rule change would introduce more opportunities for insiders to abuse the system and hurt those of us that depend on investing for retirement to eat and have a place to live.

Stephanie Martinik — Jun 7, 2026
Subject: S7-2026-15 From: Stephanie Martinik Affiliation: Jun. 7, 2026 I get it. You want to go to bi-annual reports to lessen volatility, to decrease reactionary but/sell, to take pressure off corps to have constant unsustainable profit growth. But that's a mess you made. A culture you allowed. A corruption of the purpose of the market. End the dark underside, end the short sell, end the prediction market gambling platforms but DO NOT END QUARTERLIES. A company could declare bankruptcy in 6 months and an investor would never know it was coming. Quarterly is barely enough time to react. SEC is supposed to support the investor, NOT the corp.
Keep quarterly reports.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Stephanie Zeiler — Jun 7, 2026
Subject: File No. S7-2026-15 From: Stephanie Zeiler Keep mandatory quarterly reporting. Expanded “dark periods” will enable insider trading. Companies will have more time to hide losses and obscure price discovery while insiders sell their holdings to protect themselves. Sell-offs will increase market volatility, negatively affecting the pension / 401k funds of middle and working class Americans.

Stephen Foss — Jun 7, 2026
Subject: S7-2026-15 From: Stephen Foss Affiliation: Jun. 7, 2026 Keep Q-10 as a quarterly report. The more information investors have the better.

Steve Blake — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Steve Blake Affiliation: Jun. 07, 2026 Why go back to a schedule from the mid last century now?... Just when we are on the cusp of ai making (forcing) a re-evaluation of so many facets of business operations, performance, and real-world everyday metrics.. . [8]Speaking as a 69 year old, lifelong small business owner, this makes absolutely no sense to me. It seems to be a tactic to obfuscate poor business performance and confuse investors (both current and potential). This policy, if enacted, will have a chilling effect on both retail and longer term institutional decisions due to lack of accurate, timely information. With technology accelerating the world around us, we need more frequent performance reporting, not less. Thank You for you attention to this opinion! Stephen Blake, Owner West Fork Cable Company INC. & Mountain Digital - Hometown TV. cable7@breezeline.net. (304) 216-3664

Steve Desilets — Jun 7, 2026
Subject: S7-2026-15 From: Steve Desilets Affiliation: Jun. 07, 2026 We need to maintain the current visibility to what is happening to our accounts. The SEC needs to maintain this level in order to surface any corruption

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Steve Hauck — Jun 7, 2026
Subject: S7-2026-15 From: Steve Hauck Affiliation: Jun. 07, 2026 As the owner of a small 401k managed by an advisor, how do you expect us to make rational buy/sell decisions if we have to rely on older data? Stop protecting the rich and start looking out for the actual voters

Get Outlook for iOS

Steve Oder — Jun 7, 2026
Subject: S7-2026-15 From: Steve Oder Affiliation: Jun. 07, 2026 Make your report MONTHLY.

Steve Simmer — Jun 7, 2026
Subject: S7-2026-15 From: Steve Simmer Affiliation: Jun. 7, 2026 Investors rely on quarterly earnings reports to make timely investment decisions. Only insiders benefit when the information available to investors is reduced by half. Steve Simmer, individual investor. Steve Simmer

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Steve Spencer — Jun 7, 2026
Subject: Comment on S7-2026-15 From: steve spencer Affiliation: Jun. 7, 2026 There is no reason to keep timely information from the public on publicly traded companies. Please do not change the filing requirements

Sent from Proton Mail for iOS.

Steven Rojas — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Steven Rojas Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
It is not fair to the people is not fair to everyone who has money on the line and wants a better future.

Sue Griffiths — Jun 7, 2026
Subject: File No. S7-2026-15 From: Sue Griffiths To Whom It May Concern, I ask that quarterly reporting remain. It's important that shareholders get to see what companies are doing with their money and hold them accountable in a timely and frequent manner. This is important for many people such as myself who are nearing retirement and need to know how their investments are performing. Thank you, Sue Griffiths, Public Health Office Assistant, Tennessee

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Sue Hendricks — Jun 7, 2026
Subject: S7-2026-15 From: Sue Hendricks Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 33 years. I very much appreciate and value the quarterly reports of the companies that comprise my stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Quarterly reporting is necessary for transparency, and for individuals like myself to make informed decisions.

Susan Hendricks, Granada Hills, HR Suoervisor

Sent from my iPhone

Sue Lowery — Jun 7, 2026

Subject: S7-2026-15 From: Sue Lowery Affiliation: Jun. 7, 2026 My name is Susan Lowery and I'm a retired primary care physician. I've raised 3 kids who are all doing better financially than I was at their ages. They believe in the US economy and in Capitalism.
I help to manage the financial holdings of two non-profits in my community.
We need to have information often in order to make the decisions that are best for our goals.
Reducing the frequency of reporting will erode confidence in our economy.
Thank you for your time.

Susan C Lowery, MD
Pioneer Valley Chronic Illness Navigator
[REDACTED]

Sue Schmidt — Jun 7, 2026
Subject: S7-2026-15 From: Sue Schmidt Affiliation: Jun. 07, 2026 This investor wants my reports QUARTERLY.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Sunny Payne — Jun 7, 2026
Subject: S7-2026-15 From: Sunny Payne Affiliation: Jun. 07, 2026 NO! Bi-annual reporting is not acceptable The potential for bad economic news in the next 6- 12 months is significant and the ability to track it is critical. If you want to change reporting then make it monthly.

It's Always Sunny In Philadelphia! 😎

Sunny L. Payne

Susan Carter — Jun 7, 2026
Subject: S7-2026-15 From: Susan Carter Affiliation: Jun. 7, 2026 Susan Carter, Manager and small business owner, as an economics major and MBA / Risk Management professionnel I follow many companies quarterly earnings reports and invest based upon ROI compared to the S&P along with other reported fluctuations. Investment spending is a key factor in the components of the Gross Domestic Product aka GNP / GDP. Along with Consumer Confidence, Investment spending is also dependent upon the quarterly reporting of companies who are on both the Dow Jones as well as the S&P. These days, companies also are very influential in crypto if they have any trading or investment in crypto. Although crypto currency and all of the items related to crypto are quite new and my economics schooling was quite earlier than crypto was introduced (at least formally) it is very important overall for any of the reporting to be transparent so that consumers like myself have enough confidence in some sort of predictability to exist for us to put our hard earned money into

their resulting profits. Thank you for your time and I encourage you to also support this petition.

Susan Churchill — Jun 7, 2026
Subject: S7-2026-15 From: Susan Churchill Affiliation: Jun. 7, 2026 Susan Churchill, investor

Quarterly reporting is important to investors without inside knowledge! Please keep it because 2x a year is not an adequate picture of companies financials. Thank you.

Susan Dettloff — Jun 7, 2026
Subject: S7-2026-15 From: Susan Dettloff Affiliation: Jun. 7, 2026 We have seen enough corruption and freeloading. Keep the reports as they are!!!

Sent from my iPhone

Susan Klein — Jun 7, 2026
Subject: S7-2026-15 From: Susan Klein Affiliation: Jun. 7, 2026 All our investments should be secured and reported to us, the investors, quarterly to prevent fraud as well as we would have no idea what's happening with our funds for too long when things change daily under this tyrannical regime.

Sent from my iPhone

Susan Kraber — Jun 7, 2026
Subject: S7-2026-15 From: Susan Kraber Affiliation: Jun. 7, 2026 I have been actively involved in the stock market throughout the last 44 years. I very much appreciate and value the quarterly reports of the companies that comprise my 403.B stock portfolio. I respectfully request that quarterly reports remain for those companies that are a part of the various U.S. Stock Exchanges. Susan Kraber, OG and Realtor [REDACTED]

Susan Lindstrom — Jun 7, 2026
Subject: S7-2026-15 From: Susan Lindstrom Affiliation: Jun. 07, 2026 Agree with the 4 points. Way too much time to cook the books. If it hurts smaller companies, look no further for a reason, they live for failures and takeovers.

Susan Mindler — Jun 7, 2026
Subject: S7-2026-15 From: Susan Mindler Affiliation: Jun. 7, 2026 Dear Securities and Exchange Commission,

I am writing to formally state my objection to the proposal to discontinue quarterly reporting

requirements. Moving to a semi-annual reporting schedule poses significant risks to ordinary investors and the integrity of the market.

Reducing the frequency of disclosures creates a six-month window during which investors would effectively be "flying blind." A great deal can go wrong in half a year—such as failed product launches, ballooning debt, or litigation—and current laws ensure this information is surfaced quarterly. Under the proposed rule, companies could withhold negative news for six months, providing ample time for insiders to sell shares before the public is made aware of the situation.

Furthermore, less frequent reporting provides more time for financial fraud to grow. Major accounting scandals are historically enabled by opacity in financial disclosures. While quarterly filings do not prevent fraud entirely, they significantly shorten the window in which it can fester.

The "optional" nature of this proposal is also misleading. Once large companies shift to semi-annual filings, smaller competitors will face pressure to follow suit to reduce compliance costs. What begins as a voluntary choice will quickly become the new industry standard, lowering investor expectations across the board.

Finally, the supposed cost savings of this change are modest and primarily benefit company executives and legal teams. Meanwhile, the burden of poorer information falls directly on ordinary investors whose retirement and education funds depend on market transparency.

While insiders and institutional investors will maintain a clear view of a business's health, this proposal leaves the average investor in the dark. I urge you to maintain the current quarterly reporting requirements.

Sincerely,

Susan Mindler
Average Investor

Susan Rayburn — Jun 7, 2026
Subject: S7-2026-15 From: Susan Rayburn Affiliation: Jun. 7, 2026 As investors and individuals who rely on our investments in our retirement as well as to provide for our children, we object to a reduction in reporting. An informed investor is a person who can manage their money better than someone who does not have sufficient information to make good decisions. Please do not support reduced reporting, and retain quarterly reporting!

Edward and Susan Rayburn

Virus-free.www.avg.com

Susan Williams — Jun 7, 2026
Subject: S7-2026-15 From: Susan Williams Affiliation: Jun. 7, 2026 Susan Williams I am retired. It matters to me since their should transparency with my money.

Susan Williams

Susan Wimer — Jun 7, 2026
Subject: S7-2026-15 From: Susan Wimer Affiliation: Jun. 7, 2026 Why chance the rules unless they want to hide information? Do not change the reporting rules.

Sent from my iPhone

Susan Zimmer — Jun 7, 2026
Subject: S7-2026-15 From: Susan Zimmer Affiliation: Jun. 7, 2026 My name is Susan Zimmer, I'm a 72 to Registered Nurse who is still working. Continue with quarterly financial results so I am not blindsided and can make the best decisions about my future financial situation. I am working out of necessity, and would like to retire someday. Make our system work for all of us

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Suzanne S Darley — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Suzanne S Darley Affiliation: Jun. 7, 2026 Absolutely horrible idea. We need to have regular accounting in order to be better investors. This will hurt everybody but the companies and hedge funds. We have enough dishonesty at the moment don't add more.

Please excuse typographical errors - message has been sent by IPhone.

Suzanne Stute — Jun 7, 2026
Subject: S7-2026-15 From: Suzanne Stute Affiliation: Jun. 7, 2026 We need more transparency, not less. Six months not to report is ridiculous. The books should be available for direct inspection at all times.

SUZANNE THOMAS — Jun 7, 2026
Subject: S7-2026-15 From: SUZANNE THOMAS Affiliation: Jun. 07, 2026 A lot can happen in six months! Please keep reporting requirements at the three month level. The public needs to know what happens in public companies.

Suzanne Thomas
Retired
Savannah, GA

Sent from my iPhone

Sylvia Bryant — Jun 7, 2026
Subject: S7-2026-15 From: Sylvia Bryant Affiliation: Jun. 7, 2026 Sylvia Bryant, 40 F, Nurse,
It matters to me to keep information public about finances. When companies try to hide anything that's a red flag there are bigger issues. Keep it open, to keep it honest!

Sent from my iPhone

Sylvia Foltz — Jun 7, 2026
Subject: S7-2026-15 From: Sylvia Foltz Affiliation: Jun. 7, 2026 Quarterly reports should be preserved. A lot can happen in 6 months.

It ain't broke, don't fix it.

T K — Jun 7, 2026
Subject: Comment on S7-2026-15 From: T K Affiliation: Jun. 7, 2026 It is critical to investors to maintain the current quarterly reporting requirements for public companies.

Once every six months, as proposed, is simply not enough. We tried this once before, between 1955 and 1970. Less transparency came with lower returns and lower valuations.

For an ordinary investor, a return to those days could mean losing a third, or even half, of our life savings.

Going backwards, especially in our current environment, would be a disservice to all.

Thank you for preventing harm to investors, and businesses, by staying with the current reporting requirements for public.

Tony Karian, BSEE, MBA, JD

Tamara Gantzler — Jun 7, 2026
Subject: S7-2026-15 From: Tamara Gantzler Affiliation: Jun. 7, 2026 Enough with the greed and corruption. I'm a teacher. I can't often afford to invest money. When I am able, I value transparency.

Sent from my iPhone

Tammy Munson — Jun 7, 2026
Subject: S7-2026-15 From: Tammy Munson Affiliation: Jun. 7, 2026 MY name is, I'm gonna call myself interested in these big companies an corporations should only be able to get back in my life and get back in my own life and have a good time with my family and get back to me and have a great day tomorrow morning at all the right data minimization and get back in my own ways to get to carry on my own ways and have fun with my friends and get to know what time you are going to be able to pay me back so I can stop by an check out my life and I am not gonna be in the system to

get to the point of you tomorrow morning an I will not be there

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Teresa E. — Jun 7, 2026
Subject: S7-2026-15 From: Teresa E. Affiliation: Jun. 07, 2026 maintain quarterly reporting, it helps keep everyone honest
T Estermann

Terry Mosteller — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Terry Mosteller Affiliation: Jun. 07, 2026 Terry Mosteller, retired senior technical trainer, Baker Hughes inc. As a private investor, quarterly reporting gives me more confidence in the fiscal health of a company I'm considering as an investment. A return to twice yearly updates on the financial health of a proposed buy would make me reconsider making the purchase of a stock and would probably curtail my investing in stocks to a lower volume due to uncertainty about the health of the company. The current trust in the US stock market would be degraded to some extent, with too many chances to hurt the small investor with a return to the biannual system of reporting.

Sent from my iPhone

Theodore Zammit — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Theodore Zammit Affiliation: Jun. 7, 2026 I believe in quartly reports instead of semi-annual. You need to keep an eye on the value. I will need to see signifiant studies to understand any change.

Sent from my iPad

Theresa Allen — Jun 7, 2026
Subject: S7-2026-15 From: Theresa Allen Affiliation: Jun. 7, 2026 Keep it honest. Keep the numbers available to the American people. Don't favor businesses or politicians for 30 pieces of silver. Transparency is essential.

Theresa Petosa — Jun 7, 2026
Subject: S7-2026-15 From: Theresa Petosa Affiliation: Jun. 7, 2026 I do not understand the logic of this proposed regulation change. Companies would still be required to keep their books, and would still be required to keep their boards apprised. It would
only be the rest of us who would be in the dark.

But perhaps that's the point. Third class passage on the Titanic seemed like a good deal for the little guys, until they found they were locked in on a literally fast-sinking ship. If the object is
to save money, the savings seem minimal compared to the potential damage done to investor confidence. The actual savings from two less public filings per year would not be commensorate with such potential damage, with small individual investors and funds bearing

the brunt of any market fallout as the perverbial "last to know". Like the Titanic passengers, what little guys stand to lose is a disproportionally greater percentage of their life savings and overall net worth than the big investors at the top. The cost
of a company's decreased transparency falls dispropionately hardest on these little guys whose 401(k), IRA, or colllege funds hold the stock. And like the Titanic there assuredly won't be a lifeboat for these funds and small investors, potentially costing
them dearly. The market is grounded in its "open book" policy. It is foundational. Bedrock.

Such a short-sighted move would wreak havoc and eventually destroy the free trading system from which we enjoy and all prosper.

It is only a relative
few select elites, corporate insiders (and, alas, members of congress) who would gain through this regulation.

It would become the purest definition of "insider trading" and would result in a skewed market, with flights of fund capital moving into
companies that maintain a commitment to tranparency through quarterly reporting. Their fiduciary obligations would likely require them to do so.

Fiduciaries would give way to a rise of unscrupulous investment managers claiming to have inside sources
and information, as little guys look for an edge -- any light in the market information blackout handed them by the SEC through this regulation. Ask yourself what the market would look like if 401(k)s, etc., chose to only invest in companies that maintained
their quarterly reporting voluntarily? And if that meant higher percentages of capital invested in European and possibly other markets? Shame on the SEC for even pondering such a move, much less proposing it.

If you don't remember the history lessons
from October 1929, we can only hope you still remember the ones from the Titanic.

Shame.

Yahoo Mail: Search, Organize, Conquer

Therese Eby — Jun 7, 2026
Subject: S7-2026-15 From: Therese Eby Affiliation: Jun. 7, 2026 As a retiree who relies on investments in my IRA to live, I appreciate quarterly SEC filings and urge you to continue to provide this reporting to the public so I can adjust to changes. A lot can happen in six months!

Therese Eby
Redington Beach, FL

(425) 802-2281

Theron P. Snell — Jun 7, 2026
Subject: File No. S7-2026-15 From: Theron P. Snell I use the reports to keep track of how my investments are doing, especially given volitivity. Getting reports only twice a year will hide effects of major economic changes and how they affect me, personally. I fear this move will add to ignorance and to mask corporate and Wall Street actions. Please. Continue to require quarterly reporting.

Thomas — Jun 7, 2026
Subject: S7-2026-15 From: Thomas Affiliation: Jun. 7, 2026 The SEC wouldn't be changing reporting unless they want to hide theft from our 401ks. Americans demand the government protect our savings by allowing more frequent information about our accounts.

Sent from my iPad

Thomas — Jun 7, 2026
Subject: S7-2026-15 From: Thomas Affiliation: Jun. 07, 2026 I need to start my business to get to work since I'm not getting no money from new people. I gotta hurry up. I need to borrow what I can and God bless and due to my best interest to me I pay everybody back at all means or respect to that I pay my loan I paid my credit card when I had it when I was in the hospital I screwed up sorry about that. I will try to fix everything as soon as I can. God bless us all and thank you again. If you can do it great can't do it can't do it. I understand. Understandable no hard feelings am

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thomas dilustro — Jun 7, 2026
Subject: S7-2026-15 From: thomas dilustro Affiliation: Jun. 07, 2026 More info more often is better! Quarterly reporting sheds more light on company than semi-annual reporting. Less opportunity for corruption in the light of day.

Thomas Llanso — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Thomas Llanso Affiliation: Jun. 7, 2026 This proposed rule works against the public interest. Quarterly reporting can bring better transparency than six month reporting.

Sincerely, Thomas Llanso

Thomas Thomas — Jun 7, 2026
Subject: S7-2026-15 From: Thomas Thomas Affiliation: Jun. 07, 2026 Tom, retired,
Don't mess with my 401k!!!

Sent from my iPad

Tim Burton — Jun 7, 2026
Subject: S7-2026-15 From: Tim Burton Affiliation: Jun. 7, 2026 My name is Tim Burton. I lost a lot of money due to Tyler Milton and Donald Trump. I worked damn hard for my money for 33 years at my job. We can't afford to live anymore. This government keeps moving all the breaks and advantages to their cronies and contributors while we the tax payer get damaged more every day. This needs to remain at 3 months. We lost enough money this way. Wall Street needs to start giving us breaks. We are literally dying. And that's exactly what the Republicans want. One day they will pay. Please don't bow to this egotistical narcissistic administration.
Regards.
Fort Edward NY
12828-4407

Tim Kluszczynski — Jun 7, 2026
Subject: S7-2026-15 From: Tim Kluszczynski Affiliation: Jun. 7, 2026 Quarterly reporting is needed. DO NOT CHANGE THAT RULE.

Tim Kluszczynski, retired.

Yahoo Mail: Search, Organize, Conquer

Tim Nauss — Jun 7, 2026
Subject: S7-2026-15 From: Tim Nauss Affiliation: Jun. 7, 2026 Quarterly financials should be the minimum standard to ensure that public companies disclose material changes in the operations and their ability to continue as a going concern. Changing this to a semi annual event in today's fast paced world would be a mistake and constitute a dereliction of duty and fiduciary responsibility that falls to officers and boards of directors of public companies. I implore you not to change the system that has served us well for many years.

Respectfully yours,

Tim Nauss, Independent Board Member.

Sent from my iPad

Timothy Thomason — Jun 7, 2026
Subject: S7-2026-15 From: Timothy Thomason Affiliation: Jun. 7, 2026 It's hard enough to be able to read these quarterly reports and determine what's profit, and what's tax cuts disguised as profits with the system in place now.
Allowing a corporation to go six months without reporting makes it feel as if your buying blind, and will hurt the markets credibility.

Sent from my iPad

Toby Zabinski — Jun 7, 2026
Subject: S7-2026-15 From: Toby Zabinski Affiliation: Jun. 7, 2026 Keep the reports quartely - that makes it equal and fair for everyone!

Toby Z

Toffler N — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Toffler N Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission:
If you allow companies to skip quarterly reporting, you're giving a handout to insiders and corporate interests. And, trust me, they don't need it.
This hurts retail investors because they wouldn't have the same transparency without the more frequent reporting. That provides more opportunity and time to commit and hide fraud. Do you remember Enron?
Let's not go there again.

Tom — Jun 7, 2026
Subject: S7-2026-15 From: Tom Affiliation: Jun. 07, 2026 A strong and honest economy depends on accurate information is corporate quarterly reports. Business environment and performance change quickly. Twice a year reporting is insufficient.

Tom Glenn — Jun 7, 2026
Subject: S7-2026-15 From: Tom Glenn Affiliation: Jun. 07, 2026 Tom Glenn, retired teacher With the availability of electronic bookkeeping there is no.reason not to have quarterly reports. Too much time elapses with 6 month reports causing investors
a disadvantage if problems occur in the marketplace.

Yahoo Mail: Search, Organize, Conquer

Tom Rottmayer — Jun 7, 2026
Subject: S7-2026-15 From: Tom Rottmayer Affiliation: Jun. 07, 2026 Please continue quarterly. 401K reporting!

Toni G Miller — Jun 7, 2026
Subject: File No. S7-2026-15 From: Toni G Miller As a former accountant, I have observed Quarterly reporting is the norm. See no rational reasoning to change it now. Those reports allow for better monitoring and control by those with a vested interest and also a tool for making the best decisions for the future.

Toni Hansen — Jun 7, 2026
Subject: S7-2026-15 From: Toni Hansen Affiliation: Jun. 07, 2026 KEEP THE QUARTERLY REPORTS!

Toni Jones — Jun 7, 2026
Subject: S7-2026-15 From: Toni Jones Affiliation: Jun. 07, 2026 Toni Jones/retired
Transparency has been the most effective way to keep companies honest when it comes to the finances! WHY, after almost a half a century of reporting every 3 months WHY DO COMPANIES WANT TO CHANGE IT???

Sent from my iPhone

Toni Jones — Jun 7, 2026
Subject: S7-2026-15 From: Toni Jones Affiliation: Jun. 07, 2026 Toni Jones/retired Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Sent from my iPhone

Tonio Seven — Jun 7, 2026
Subject: S7-2026-15 From: Tonio Seven Affiliation: Jun. 7, 2026 It's not right to have 50% of the awareness about our funds reduced. Please don't allow this to happen.

Antonio Holmes - enforcement tech.

Tony Giordano — Jun 7, 2026
Subject: S7-2026-15 From: Tony Giordano Affiliation: Jun. 7, 2026 I say NO TO THE PROPOSAL TO DIM MY 401K. A few reasons: People rely on quarterly information to make decisions; longer gaps create an unfair advantage for corporate insiders; "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates; the savings to companies aren't worth the cost to you.
Tony Giordano
Howell, NJ
Retired

Tracey Gotham — Jun 7, 2026
Subject: S7-2026-15 From: Tracey Gotham Affiliation: Jun. 07, 2026 We NEED those quarterly reports!

a h<ref="https://secure2.convio.net/cffh/site/Donation2?df_id=1395&FR_ID=5086&PROXY_ID=1253257&PROXY_TYPE=20&1395.donation=form1&s_src=CHORUS&s_subsrc=CHAADOEB"><img src="http://widgets.ch-or.us/badge/convio/cff/5086/1253257">

Tracey Vivar — Jun 7, 2026
Subject: S7-2026-15 From: Tracey Vivar Affiliation: Jun. 07, 2026 Virus-free.www.avast.com

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Tracy Ayers, CPA, Cerex Advisory — Jun 7, 2026
June 7, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: File No. S7-2026-15 — Semiannual Reporting (Proposed Rule)
Dear Secretary Countryman:
I am a Certified Public Accountant with eleven years of practice specializing in partnership taxation, complex syndicated structures, and high-net-worth client advisory work. I submit these comments in my individual professional capacity, in response to the Commission's invitation for public comment on the proposed amendments to allow optional semiannual interim reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q.
I oppose the adoption of the proposed rule as presented. My opposition is not to the concept of reducing unnecessary compliance burden on reporting companies. It is to the specific mechanism chosen and to the predictable pattern of who will elect it, and at whose expense.
I. The Framing of This Proposal as a Burden-Reduction Measure Obscures Its Investor Protection Costs
The proposing release frames optional semiannual reporting primarily as a compliance cost reduction for reporting companies. That framing is accurate as far as it goes. What it does not adequately address is the asymmetric distribution of who absorbs the cost of that reduction.
Quarterly reporting under Form 10-Q is not merely an accounting exercise. It is one of the few remaining structural mechanisms through which the investing public, not institutional analysts with direct management access, not sell-side desks with proprietary data feeds, obtains standardized, filed, legally accountable financial information about the companies whose securities they hold.
The Commission asks in its economic analysis whether semiannual reporting would meaningfully affect the information environment for different classes of investors. The answer, in my professional judgment, is yes, and not symmetrically. Institutional investors have the resources, access, and analytical capacity to construct a reasonable picture of a company's financial condition from earnings releases, management guidance, 8-K filings, and alternative data sources. Retail investors largely do not. For retail participants, the Form 10-Q is the disclosure, not a supplement to it.
Reducing the frequency of that disclosure from three times annually to once does not eliminate the information gap between institutional and retail investors. It widens it.

II. The "Optional" Structure Will Not Produce Neutral Outcomes

The Commission has characterized the proposal as optional, with each company electing the reporting frequency that best serves its circumstances and investors. In theory, this is neutral. In practice, it is not.

The Commission's own analysis identifies smaller, development-stage, and speculative-growth companies as the likely adopters of semiannual reporting, specifically because quarterly reporting imposes relatively higher fixed costs on these companies relative to their size, and because their investors are characterized as focused on non-financial milestones rather than interim financial results.

This characterization should concern the Commission. Smaller and development-stage companies are precisely the issuers in which retail investors are most concentrated and least protected by alternative information sources. These are not the companies with robust analyst coverage, active investor relations programs, or frequent management access for large shareholders. They are the companies whose retail shareholders are most dependent on filed financial disclosures as their primary source of material information.

An optional rule that predictably concentrates in the issuer segment where retail investors are most exposed is not a neutral flexibility measure. It is a structural reduction in the information rights of the investors least positioned to compensate.

III. Earnings Releases Are Not an Adequate Substitute for Filed Quarterly Reports

The Commission acknowledges in the proposing release that companies electing semiannual reporting may continue to issue quarterly earnings releases, and asks whether this practice would mitigate investor information concerns. I submit that it would not, and that this question reflects a conflation of furnished disclosure with filed disclosure that warrants direct address.

Quarterly earnings releases are furnished, not filed. They are not subject to the same liability framework as Form 10-Q. A company that furnishes an earnings release and later files a Form 10-S that tells a materially different story has not violated the same set of obligations as a company that files a deficient quarterly report. The accountant review requirement, which currently applies to interim financial statements included in Form 10-Q under PCAOB AS 4105, does not apply to furnished earnings releases.

Permitting a semiannual filer to satisfy its interim disclosure obligations through voluntary, unreviewed, furnished releases, while characterizing the total disclosure environment as substantially equivalent to quarterly reporting, overstates the investor protection value of that arrangement. The legal accountability structure is not equivalent. The quality assurance framework is not equivalent. Framing voluntary practice as a substitute for mandatory obligation is not a sound basis for rule adoption.

There is a further consequence of reduced disclosure frequency that the proposing release does not adequately address: the concentration of material nonpublic information exposure into longer and fewer windows. Under the current quarterly framework, the period during which insiders possess material information that has not yet been publicly filed is bounded by a 40 or 45-day reporting deadline. Semiannual reporting doubles that window by definition. For companies that also cease issuing quarterly earnings releases upon electing semiannual reporting, the extension of that window is not merely administrative, it creates a structurally longer period during which the gap between what insiders know and what the market can price is at its maximum.

The practical consequences include longer mandatory blackout periods, increased complexity in administering Rule 10b5-1 trading plans, and heightened Regulation FD exposure at investor conferences and analyst meetings occurring in the months between filed disclosures. These are not theoretical concerns for practitioners advising reporting companies. They are the operational reality of a reduced-cadence disclosure environment, and they fall asymmetrically on retail investors who have no alternative

channel through which to access the information insiders hold.

IV. The Foreign Private Issuer Comparison Does Not Support Generalization

Proponents of this proposal have cited the experience of foreign private issuers, which are not subject to Form 10-Q requirements and operate on semiannual interim reporting, as evidence that reduced reporting frequency is compatible with functional capital markets.

This comparison has significant limitations. Foreign private issuers operate within home-country regulatory frameworks that in many cases provide structural investor protections not present in the U.S. system for the issuer categories most likely to elect semiannual reporting here. The applicable disclosure regimes, liability standards, shareholder rights structures, and alternative information environments differ materially. Drawing a direct equivalence between the FPI experience and the likely experience of U.S. domestic small-cap and development-stage issuers electing Form 10-S does not follow from the comparative evidence.

V. The Public Trust Dimension

I want to raise a concern that falls outside the Commission's standard cost-benefit framework but is, in my view, material to the policy judgment here.

Public markets function on the premise that participation is accessible to the public, not just to participants with the resources, access, and analytical infrastructure to construct their own information picture independent of mandatory disclosure. The Commission's periodic reporting requirements are part of the structural infrastructure that supports that premise. They are not merely compliance costs. They are part of what makes a public market public.

At a moment when retail investor participation in public markets is at historically high levels, and when public confidence in the fairness of those markets is not. The Commission should be cautious about rule changes that structurally reduce the information available to the investors least equipped to compensate through private means. The compliance cost savings to issuers are real. The cost to the information environment of retail investors is also real, and it falls on a different population than the one that captures the benefit.

This is not an argument that compliance costs do not matter. It is an argument that the Commission should weigh that trade-off explicitly, rather than treating investor protection concerns as adequately addressed by the voluntary continuation of practices that are structurally and legally inferior to the mandatory disclosures they would replace.

VI. Reduced Interim Controls Cadence in an Era of AI-Assisted Financial Reporting

The Commission's proposal arrives at a moment when AI-assisted tools are being deployed at scale across financial reporting functions: in reconciliations, variance analysis, disclosure drafting, and internal control monitoring. This context is material to the controls cadence question, and I submit that it weighs against reducing interim reporting frequency.

Section 302 of the Sarbanes-Oxley Act requires CEO and CFO certification of financial statements and disclosure controls at each interim and annual filing. Under the current quarterly framework, that certification cycle occurs three times annually before the annual Form 10-K. It functions not only as a legal accountability mechanism but as a forcing function: it requires management to affirmatively evaluate the integrity of financial reporting processes on a regular, defined cadence. Reducing that cadence to once annually, with a single interim checkpoint, does not eliminate the statutory obligation. It materially reduces the frequency with which that obligation requires active management attention.

This matters more, not less, as AI-assisted tools take on larger roles in financial reporting workflows. The reliability of AI-assisted processes is not static. Model behavior

can degrade between evaluation points through updates, configuration changes, or drift in the underlying data environment without generating the kind of visible failure signal that would prompt unscheduled management review. A quarterly certification cadence creates regular, mandatory human verification checkpoints in a process that is otherwise increasingly automated. Semiannual reporting removes two of those checkpoints per year.

This is not a theoretical concern. Documented failures in AI-assisted processes, including in high-stakes professional contexts, share a common feature: the failure accumulated between evaluation points, in the intervals where no mandatory human review was required. Reducing the number of those intervals in financial reporting does not reduce the risk of AI-assisted error. It extends the window in which such errors can propagate undetected before a required certification forces review.

The Commission's proposal does not address this dynamic. The proposing release does not analyze the interaction between reduced reporting frequency and the expanding role of automated tools in financial reporting processes. I urge the Commission to solicit comment specifically on this question before finalizing any rule, and to consider whether companies electing semiannual reporting should be required to disclose the extent to which AI-assisted tools are used in financial reporting functions, and what human verification controls are in place in the absence of the quarterly certification cadence.

VII. Disclosure Quality, the Transparency Premium, and Foreign Capital Allocation

The Commission frames this proposal as a competitiveness measure, reducing compliance burden to encourage more companies to go and remain public, thereby strengthening U.S. capital markets relative to international peers. I submit that this framing inverts the actual competitiveness dynamic and that the Commission has not adequately analyzed the risk that reduced disclosure quality could impair, rather than enhance, the ability of U.S. public markets to attract and retain foreign institutional capital.

U.S. public equity markets have historically commanded a valuation premium relative to comparable international markets. That premium is not solely a function of economic size or liquidity. It reflects, in part, a disclosure infrastructure: quarterly GAAP financials, accountant review, SOX certification, and EDGAR accessibility that provides foreign institutional allocators with a standardized, legally accountable information environment they cannot replicate through private channels. That infrastructure is part of what makes U.S. equities a default allocation for global capital, particularly at the institutional level.

The proposal does not eliminate that infrastructure for quarterly filers. But it introduces a class of domestic issuers for whom that infrastructure is materially reduced and it does so without any disclosure requirement that would allow a foreign institutional allocator to identify, at the portfolio level, which of their U.S. equity holdings operate under the reduced framework. An allocator running a U.S. small-cap sleeve would need to check the cover page of each issuer's most recent Form 10-K to determine whether that issuer is subject to quarterly or semiannual reporting obligations. That is not a workable disclosure environment for cross-border capital allocation at scale.

The Commission's proposing release does not analyze this dynamic. It does not estimate the share of foreign institutional capital currently allocated to domestic issuers in the size and stage categories most likely to elect semiannual reporting, nor does it model the reallocation risk if those issuers are perceived as operating under a structurally weaker disclosure standard than their international counterparts in comparable markets. Treasury desks at reporting companies have already identified this risk directly: the operative concern is whether investors will continue to purchase securities from issuers whose most recent filed financial statements are six months old

at the time of a capital markets transaction. That concern is not hypothetical. It is the question debt and equity underwriters will have to answer for every semiannual filer that accesses the capital markets.

The Commission should not assume that reducing compliance burden on issuers translates automatically into stronger markets. If the disclosure reduction causes even a modest reallocation of foreign institutional capital away from the issuer categories most likely to elect semiannual reporting, the net effect on capital formation in those categories may be negative, not positive. That analysis is absent from the proposing release, and the Commission should conduct it before finalizing any rule.

VIII. Index Standard Fragmentation as a Leading Indicator

The Commission's proposal arrives against a backdrop of accelerating fragmentation in the standards applied by major index providers to listing eligibility and index inclusion: fragmentation that is itself producing the kind of retail investor comparability failure the Commission's disclosure rules exist to prevent. This fragmentation is directly relevant to the question of what semiannual reporting will mean in practice for investors trying to understand the composition of the index products they hold.

The recent SpaceX IPO process illustrates the dynamic. When SpaceX and its advisers sought expedited inclusion in major U.S. equity indexes, index providers responded differently. Nasdaq amended its Fast Entry rule to allow newly listed large-cap companies to join the Nasdaq-100 within fifteen trading days of listing; a change that did not exist before this transaction and was adopted specifically to accommodate the listing. S&P Global declined to make an equivalent change to its S&P 500 inclusion criteria. The result is that the same company will be present in some index products and absent from others for an extended period, not because of any difference in the company's underlying characteristics, but because the standards applied by competing index providers are no longer uniform.

The relevance to this rulemaking is structural, not company-specific. Index providers are already operating under divergent eligibility standards in response to commercial and political pressure. The Commission's proposal would layer a second dimension of divergence on top of that: some issuers in a given index will be quarterly filers and some will be semiannual filers, with no standardized disclosure to index-fund investors about which holdings operate under which framework. A retail investor holding an ETF that tracks an index containing both quarterly and semiannual filers has no reliable basis for assessing the currency of the financial information underlying their exposure to each constituent. They are not equipped to investigate the cover page of each holding's most recent Form 10-K to make that determination.

The Commission's disclosure regime is supposed to create a standardized information environment that allows retail investors to participate in public markets on terms that do not require the analytical infrastructure of institutional allocators. When index providers fragment their eligibility standards and the Commission simultaneously fragments its disclosure cadence requirements, the cumulative effect is a public market that is increasingly legible only to participants with the resources to navigate the divergence. That is not a stronger market. It is a less public one.

The Commission should consider whether the semiannual reporting proposal, in the current index market environment, requires affirmative standardization measures, including prominent, machine-readable disclosure of reporting frequency at the index constituent level, before any rule reducing disclosure uniformity is finalized.

IX. Conclusion

I urge the Commission not to adopt the proposed rule in its current form. If the Commission concludes that some form of reduced-frequency reporting is appropriate, I recommend the following modifications be considered:

First, eligibility for semiannual reporting should be conditioned on the absence of retail

investor concentration: For example, limited to issuers with institutional ownership above a defined threshold, or to issuers with market capitalizations above a level consistent with robust analyst coverage.
Second, any earnings releases issued in lieu of Form 10-Q filings by semiannual filers should be required to be filed rather than merely furnished, and should be subject to the same accountant review requirements that currently apply to Form 10-Q interim financial statements.
Third, the Commission should require disclosure in both the election mechanism on Form 10-K and in any investor-facing communication that the company has elected semiannual reporting and that interim financial information will not be subject to mandatory quarterly filing requirements during the applicable fiscal year.
The Commission's mandate includes investor protection. That mandate is not satisfied by characterizing reduced disclosure as flexibility, or by treating voluntary furnished practice as equivalent to mandatory filed obligation. I respectfully ask the Commission to address these concerns before proceeding to a final rule.
Respectfully submitted,
Tracy Ayers, CPA
Cerex Advisory

Trana Rogne — Jun 7, 2026
Subject: S7-2026-15 From: Trana Rogne Affiliation: Jun. 07, 2026 No longer time to file

Trana

"The middle of the road is for yellow lines and dead armadillos."
Jim Hightower

Travis Fisher — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Travis Fisher Affiliation: Jun. 7, 2026 You are literally taking the insight and power of knowledge away from the common person and benefiting the people who already make far more money than most of us ever see in a life time. This is isn’t for the benefit of anyone but the rich and powerful. Nothing like trying to keep the working class from breaking through the glass ceiling.

Sent from my iPhone

Trish Waddleton — Jun 7, 2026
Subject: S7-2026-15 From: Trish Waddleton Affiliation: Jun. 7, 2026 Patricia Waddleton (MA) private investor. I want to know what companies I invest in are up to. Companies are not good at doing the right thing. 2008 is the perfect example of that. Give them
an inch and they will take a mile. I implore you to not do this. Don't protect the Epstein class. Protect we the people. Thank you

Yahoo Mail: Search, Organize, Conquer

Tyler Dean — Jun 7, 2026
Subject: S7-2026-15 From: Tyler Dean Affiliation: Jun. 07, 2026 My name is Tyler. I'm a software developer. I like to invest and it matters to me that we, the people, have access to as much information about a company as possible. It's enabling insider trading to reduce the reporting from quarterly to semi-annual. This only hurt people like me, the little guys.

Tyler Stout — Jun 7, 2026
Subject: My view on Rule S7-2026-15 From: Tyler Stout Affiliation: Jun. 10, 2026 To the Securities and Exchange Commission: This does nothing but hurt everyday investors, I do not think it is a good idea. Why change the way it's been, if anything there should be increased reporting. Do not put this through us my vote!

Vanessa Cox — Jun 7, 2026
Subject: S7-2026-15 From: Vanessa Cox Affiliation: Jun. 7, 2026 Quarterly reporting needs to remain. Clients need to be able to monitor activity.

V.Cox, retired teacher.

Sent from my iPad

Vaughn McKnight — Jun 7, 2026
Subject: S7-2026-15 From: Vaughn McKnight Affiliation: Jun. 07, 2026 My name is Vaughn McKnight and I am retired. I believe quarterly reporting should stay as it is. The private sector should not be left in the dark. Six months is too long to go without a report. Thank You

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Velma Blodget — Jun 7, 2026
Subject: S7-2026-15 From: Velma Blodget Affiliation: Jun. 07, 2026 Keep quartet reporting.

Sent from my iPhone

Vergil deComyn — Jun 7, 2026
Subject: S7-2026-15 From: Vergil deComyn Affiliation: Jun. 07, 2026 My name is Brendt Hess, and I am a retired disabled American citizen.

Having less view into the operations of the companies whose stock I own and consider for purchase will make it significantly more difficult to make wise decisions on my purchases and sales.

Large investors have the tools needed to monitor the companies closely. Small investors, such as myself, do not. Please leave us with the information we have simple access to for investment decisions.

Vernon McGivern — Jun 7, 2026
Subject: S7-2026-15 From: Vernon McGivern Affiliation: Jun. 7, 2026 Vernon McGivern, RETIRED. My investments in your companies is my money not yours. I have the right to know what you are doing with it.

Vesper Dobbs — Jun 7, 2026
Subject: S7-2026-15 From: Vesper Dobbs Affiliation: Jun. 7, 2026 I'm Vesper Dobbs. When I was a teacher, my favorite subject was Civics, because I taught students how things were supposed to work. They learned the rights and RESPONSIBILITIES of good citizens. Do you remember taking Civics? Do you remember checks and balances?

This cloaking of corporate financials is yet another step away from our nation's stated ideals of equality. The administration is already grossly abusing our economy. There is no end to the depravity of greed they consider sport. Don't chip away yet another check on the manipulations of the mega rich. Stand your ground for the rest of us. Preserve the remnants of our republic. Maybe there's a chance yet that we can save it.

Sincerely,

Vesper Dobbs

Sent from my Galaxy

Vicki Boling — Jun 7, 2026
Subject: S7-2026-15 From: Vicki Boling Affiliation: Jun. 7, 2026 Quarterly reports are important to the financial health of this country. We are all aware that the only people who would benefit from biannual reporting are the insiders. The wealthy.

Vicki Boling

Vicky Gray — Jun 7, 2026
Subject: S7-2026-15 From: Vicky Gray Affiliation: Jun. 07, 2026 No no no. I want my reports quarterly. How would I know if things were askew? If I was losing too much money or how much the account had lost or made. Please don’t hide this from me.

Vicky B Gray
Retiree

Sent from my iPad
Vicky Gray
302-519-5838

Victoria Phillips — Jun 7, 2026
Subject: S7-2026-15 From: Victoria Phillips Affiliation: Jun. 7, 2026 You want to see people pull money out of the US stock market, try hiding companies' books for 6 months and see what happens. As a boomer with substantial stocks, I will reinvest in anything not controlled by this lame brain idea. I don't spend time watching what companies are doing with my dollars to be kept in the dark while they make bad businesses decisions that are reflective in their bottom line. Who on earth sits and thinks of these things to hurt the average investor. Oh, wait I have an idea.

Vicki Phillips

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." Margaret Mead

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vien19647224 — Jun 7, 2026
Subject: S7-2026-15 From: vien19647224 Affiliation: Jun. 7, 2026 The small investor as well as the public are entitled to as much and as recent investment information as feasible. Six months is way too long. So much can happen in that time, leaving the smaller investor defenseless.
Three months has worked.

Sent from Proton Mail for Android.

Virginia Smith — Jun 7, 2026
Subject: S7-2026-15 From: Virginia Smith Affiliation: Jun. 7, 2026 Retail investors are already disadvantaged. The SEC should adhere to its primary mission of protecting investors, not making it easier for companies to hide information.

Sent from my iPhone

Vishal Ila — Jun 7, 2026
Subject: S7-2026-15 From: Vishal Ila Affiliation: Jun. 7, 2026 My name is Vishal, I’m a U.S. Citizen, doctor, and this impacts me and other regular investors significantly. It’s important retail investors who’s aren’t billionaires have access to the most up to date company information to make educated decisions about money in the market.

Sent from my iPhone

Vito Racanelli — Jun 7, 2026
Subject: S7-2026-15 From: Vito Racanelli Affiliation: Jun. 7, 2026 This would be terrible for the average person. I own a small construction company and myself and my employees retirements ride on the oversight of Wallstreet. They are already manipulating the markets and allowing them to do it even more is not fair to the average person

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Walter Mosby — Jun 7, 2026
Subject: S7-2026-15 From: Walter Mosby Affiliation: Jun. 7, 2026 Timely information is vital to investors; anything the reverses that is backward thinking. Do not pass this rule.
Walter S Mosby
retired still investing

Walter Tarbox — Jun 7, 2026
Subject: S7-2026-15 From: Walter Tarbox Affiliation: Jun. 7, 2026 Walter Tarbox
Retail investor
I believe that in this day in age reporting financial information is of outmost importance. I feel corporations should be reporting more often not less. How can we trust a financial system when it is hidden?

Wanda Lovell — Jun 7, 2026
Subject: S7-2026-15 From: wanda lovell Affiliation: Jun. 7, 2026 Our nation needs transparency at all levels. There should be no additional loopholes for people to manipulate. We the people are tired of politicians and the top 1% using every little way
they can to make more profit and cost the people.

Yahoo Mail: Search, Organize, Conquer

Wendy Peale — Jun 7, 2026
Subject: S7-2026-15 From: Wendy Peale Affiliation: Jun. 7, 2026 I am invested in stocks and want to continue to see what is happening quarterly. Twice a year is not enough.

Wendy Peale, retired

Sent from my iPhone

Wilbur Taholski — Jun 7, 2026
Subject: S7-2026-15 From: Wilbur Taholski Affiliation: Jun. 7, 2026 Keep it the 3 months are u bringing to in more then u deserve. Im going to start with u even thinking about a stupid move like

that.

Yerdarlin — Jun 7, 2026
Subject: S7-2026-15 From: yerdarlin' Affiliation: Jun. 7, 2026 I can't afford to wait 6 months to be able to decide whether my investments need adjusting. No change to the quarterly reporting, please.

Yolanda Williams — Jun 7, 2026
Subject: S7-2026-15 From: Yolanda Williams Affiliation: Jun. 7, 2026 We need quarterly report. We do not want insider trading influencing my future

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Zachary Handa — Jun 7, 2026
Subject: S7-2026-15 From: Zachary Handa Affiliation: Jun. 7, 2026 My name is Zachary Handa, I'm a retail investor and work as a marketing professional.

Having seen the disparity between quarterly investor calls and quarterly SEC mandated reports, these quarterly reports are essential for good faith trading.

Zachary Hart — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Zachary Hart Affiliation: Jun. 07, 2026 Hello,
I am Zach Hart, an engineer a major defense firm. Transparency is key to monitor the health of anything, whether it be the body, a program, or company. The data shows our current mandatory quarterly reporting requirements has lead to stronger valuations. This increased value is tied directly to the trust created by the system we have.

I am against changing the reporting requirements of any publicly traded company on the stock exchanges. OTC securities, specifically pink sheets, is where companies that want to report less exist at. The NYSE is a different level of prestige that needs to be protected.

Best Regards,

Zach Hart

Zack Jones — Jun 7, 2026
Subject: Comment on S7-2026-15 From: Zack Jones Affiliation: Jun. 7, 2026 I'm an American citizen. Reducing the flow of information to investors is against their interests and increases the risk of fraud. This is an obviously bad idea. I hope you choose to invest in the American public as a whole instead of the private interests of a few.

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zeiglerdon63 — Jun 7, 2026
Subject: S7-2026-15 From: zeiglerdon63 Affiliation: Jun. 07, 2026 Quarterly reporting should be kept for transparency sake. What is being hidden here?

Ziggy T — Jun 7, 2026
Subject: S7-2026-15 From: Ziggy T Affiliation: Jun. 07, 2026 Who, other than unscrupulous players who might benefit from hiding their corruption, could this possibly be meant to help? Clearly, this connects directly to the assault on the United States from within by domestic terrorists sitting in the highest position in the federal government. At least be clear that the intent is obvious - this will further screw the American people.

Abi S — Jun 6, 2026
Subject: S7-2026-15 From: Abi S Affiliation: Jun. 6, 2026 Quarterly reporting has been the standard for a reason. There is no reason and no excuse for cutting back on reporting in the modern era when access to timely information is easier, and more critical, than ever. This change would not offer relief to companies who have been reporting at this frequency for decades but it would put those who rely on accurate and timely reports at a disadvantage.

Thank you for your consideration.

Al Marklin — Jun 6, 2026
Subject: S7-2026-15 From: Al Marklin Affiliation: Jun. 6, 2026 Albert Marklin, IT Manager:
Quarterly reporting is absolutely essential to maintain investor confidence and protect retail investors against predatory insider trading! The burden on companies is minimal compared to the harm and abuse that would, (WOULD, not "could") be visited on the market.
A six month interval makes it far too easy to hide malfeasance and damaging financials for investors to make informed decisions. DO NOT ELIMINATE QUARTERLY REPORTING!

Alan Robinson — Jun 6, 2026
Subject: S7-2026-15 From: Alan Robinson Affiliation: Jun. 6, 2026 Alan Robinson, private citizen, this is unfair to the majority of investors.

Get Outlook for Android

Alec Milnes — Jun 6, 2026
Subject: S7-2026-15 From: Alec Milnes Affiliation: Jun. 6, 2026 Quarterly reporting is a pMINIMUM to protect the average, 401k/retirement investor. Anything else is pretty blatant self-dealing for Wall Street.

Alton — Jun 6, 2026
Subject: S7-2026-15 From: Alton Affiliation: Jun. 6, 2026 This would destroy the idea of the free market, so why not do it? The public loses confidence in stocks just as a democrat comes in, isn't that what you want?

Amanda Genti — Jun 6, 2026
Subject: S7-2026-15 From: Amanda Genti Affiliation: Jun. 6, 2026 While there is already a great unfairness in the difference between the wealthy and the rest of Americans, changing this exact policy would only allow further divide for the wealthy to quickly a mass even more wealth tipping the scales even more in their favor. As we've quickly watched how fast corruption can occur in these current times it's of utmost importance to keep laws which promote fairness for all. I hope in your decision making you take the benefit for all Americans into account which would deny granting this exact ruling change.

Thank you for your time.
Sincerely,
Amanda Pennington

Amit Gosai — Jun 6, 2026
Subject: S7-2026-15 From: Amit Gosai Affiliation: Jun. 6, 2026 In light of the current state of affairs in the United States, it is concerning to observe the proposal to reduce the frequency of quarterly market reports. This move raises significant concerns about transparency and accountability within the market.

Quarterly reports hold companies accountable to investors on a regular basis, providing timely information that is crucial for informed decision-making. In contrast, a semi-annual report would result in delayed information, potentially leading to a lack of transparency and increased opacity in reporting.

Furthermore, reducing the frequency of quarterly filings may not necessarily lead to cost savings. Critics of quarterly filings often advocate for streamlining them rather than eliminating them, as regular reporting continues to serve investors and maintain market discipline.

It is imperative that the government agency responsible for market regulation prioritize transparency and accountability. By doing so, it can protect small businesses and investors from potential harm and ensure a fair and efficient market.

Pls do your job rather than serving special interests.

Thanks,
Amit

Andrew Bartholomaus — Jun 6, 2026

Subject: S7-2026-15 From: Andrew Bartholomaus Affiliation: Jun. 6, 2026 Name: Andrew Bartholomaus
Job: Systems Administrator and army veteran
In an age where data is cheep and precise, it makes no sense to create fewer datapoints for investors. This is a move for the few to profit at the expense of the many. People of this nation struggle to invest enough to educate their kids and provide for themselves in their later years. This is a move to hide valuable information from long term investors.

Anne Gausmann — Jun 6, 2026
Subject: S7-2026-15 From: Anne Gausmann Affiliation: Jun. 6, 2026 I have had a business for 49 years. This is ridiculous. We need to know what's going on. What are you trying to hide?

Sent from my iPhone

Annie McLean — Jun 6, 2026
Subject: S7-2026-15 From: Annie McLean Affiliation: Jun. 6, 2026 Annmarie mclean, a consumer. As it is, the SEC has little power that it chooses to wield when it's obvious the president of the United States is able to brazenly manipulate the markets. Changing the quarterly or not, the SEC has no teeth and has allowed stock buyback to fix the game. The markets move like a multi pyramid ponzi schem
Either way, crooks gonna be crooked

Anonymous — Jun 6, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 6, 2026 Let's do more to protect people and their savings and less for Wall Street!

Sent from my iPad

Anonymous — Jun 6, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 6, 2026 Investors need that 3 month data, to see how worthy the company is, and for proper analysis. also, 6 months is an open invitation for fraud. No to 6 months

Sent from my iPad

Anonymous — Jun 6, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 6, 2026 Ethan, student @ belmont. As a retail trader, the information that companies give us is paramount to making informed trading decisions. The natural conclusion one could draw from reducing this reporting frequency would be to "cover up" for as long as possible any failures of the business model to allow the most uninformed traders (retail) to provide exit liquidity to insider investors. At any rate, any good business would have all of this information compiled by the utmost trained professionals in their fields. I really don't

see an argument to limit the information, after all, this is the capitalistic land of the free isnt it?

Sent from my iPhone

Anonymous — Jun 6, 2026
Subject: File No. S7-2026-15 From: Anonymous I recently learned about File No. S7-2026-15, that would give all Exchange Act reporting companies the option of filing interim reports on a semiannual basis rather than quarterly. I am commenting now to reconsider those options and keep the reporting quarterly, as it is now. I'm a retail investor and longer gaps create an unfair advantage for corporate insiders.

Anonymous — Jun 6, 2026
Subject: Quarterly reporting From: Anonymous Affiliation: Jun. 6, 2026 Reporting is already questionable at best. Quarterly reporting allows changes to be made in a more timely fashion

Sent from AOL on Android

Ash S — Jun 6, 2026
Subject: S7-2026-15 From: Ash S Affiliation: Jun. 6, 2026 Gaps create insufficient evidence to make informed decisions.

Transparency is everything.

Athena Contreras — Jun 6, 2026
Subject: S7-2026-15 From: Athena Contreras Affiliation: Jun. 6, 2026 We need more transparency, not less.

Don't let companies switch to less transparency. There is zero good reason to do this.

Sent from Proton Mail for iOS.

Austin Wingate — Jun 6, 2026
Subject: S7-2026-15 From: Austin Wingate Affiliation: Jun. 6, 2026 As a REAL, working American, I rely on my market investments to have a shot a not working until the day that I die. Market

transparency is critical, and removing it puts yet another nail in the coffin of every day middle class Americans who don't have the ability to trade on inside information. Instead of the working class getting a leg up, this is another ploy to kneecap them. This rule cannot stand.

Barry Jacobson — Jun 6, 2026
Subject: S7-2026-15 From: Barry Jacobson Affiliation: Jun. 6, 2026 Why is it when things are going good they want to change the rules 🚫

Bert R — Jun 6, 2026
Subject: S7-2026-15 From: Bert R Affiliation: Jun. 6, 2026 Quarterly reporting is essential to plot the course of the investments. What are they trying to cover up here?

Sent from my iPhone

Beth Tennant — Jun 6, 2026
Subject: File No. S7-2026-15 From: Beth Tennant Citizens need more transparency from corporations not less. Please reconside six month reporting. Thank you.

Beverly Hill — Jun 6, 2026
Subject: S7-2026-15 From: Beverly Hill Affiliation: Jun. 6, 2026 Beverly Hill, retired owner of a small business and grandparent. It is often different to see the trends and overall health of a company. Lessening the reporting to only twice a year makes trusting a company with long term investments even more difficult

Beverly Hill
Beverly Hills Landscape Consultation&Design beverlyhillsnursery.com

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Bill Davis — Jun 6, 2026
Subject: S7-2026-15 From: Bill Davis Affiliation: Jun. 6, 2026 Do not change SEC reporting from quarterly to every six months, this is dangerous and could greatly affect our retirement investments that we use to survive. Too many shenanigans can be hidden if reporting less often is required. This is a terrible idea that saves the company little and helps stockholders or investors not at all.

Don’t tell us it’s “optional,” either. We all know every company would switch to doing it less often if allowed.

If this is allowed, we’ll be suing the people in charge at the SEC who allow it PERSONALLY for corruption, for that is the only reason this change is being made.

DO NOT MAKE THIS CHANGE.

We’re watching you closely now.

Bill Davis

Retired

Blake Turner — Jun 6, 2026
Subject: S7-2026-15 From: Blake Turner Affiliation: Jun. 6, 2026 I am Blake Turner, a donor advisor. As a personal investor, I rely on companies regularly reporting their earnings, progress, and shortcomings. Transparency promotes good business practices and investment. It is essential that quarterly filing is a requirement moving forward.

Thank you,
Blake

Bob Carver — Jun 6, 2026
Subject: S7-2026-15 From: Bob Carver Affiliation: Jun. 6, 2026 We are retired and not investors, but we, like everyone else in our country, are at the mercy of the markets, and believe that timely transparency is critical to stable, secure markets. Please do not cut the financial report frequency in half. We already have enough opacity (looking at you, private credit).

Robert & Lynda Carver Palm Coast FL 32164

Bonnie Jean Clancy — Jun 6, 2026
Subject: S7-2026-15 From: Bonnie Jean Clancy Affiliation: Jun. 6, 2026 As a retiree dependent on my investments for income, I want and Need up to date information
Keep Quaretly Reports

Bonnie Jean Clancy 🌿🌺🌿

Sent from my iPhone

Brad Sinclair — Jun 6, 2026
Subject: S7-2026-15 From: Brad Sinclair Affiliation: Jun. 6, 2026 B. Sinclair, Warehouse Loader, USMC Veteran. Do not shorten one of the Public's only windows into corporate financial wellbeing. These entities have a great effect on the economy, and thus affect all of our lives.

#KeepItQuarterly

Brenda Marshall — Jun 6, 2026
Subject: S7-2026-15 From: Brenda Marshall Affiliation: Jun. 6, 2026 This is totally unfair to small investors and to those who have 401ks. No one should have access to info that would give them advantages over small investors.

Sent from my iPad

Brian Howard — Jun 6, 2026
Subject: S7-2026-15 From: Brian Howard Affiliation: Jun. 6, 2026 Brian J Howard
Retired
As this rule change could be considered indirectly associated with corporate taxation which is determined by the US Congress. And as this rule could be considered not a rule change but a law. Did not the US Supreme Court rule that this change would be considered as a law and as such only the US Congress has the Constitutional authority to make such laws?

Brian Rose — Jun 6, 2026
Subject: S7-2026-15 From: Brian Rose Affiliation: Jun. 6, 2026 Several of my family members lost their lifetime savings in the Enron scandal. Stop the corruption! Thousands of employees lost savings, sometimes life savings, while only 22 Executives went to jail. Families need protection from a current culture of corruption and greed.

Brian Rose

Carl Prestipino — Jun 6, 2026
Subject: S7-2026-15 From: Carl Prestipino Affiliation: Jun. 6, 2026 Carl Prestipino, retired, living on savings invested in diverse companies and their performance. Up to date company performance is critical to know when to make advantage changes based on a company's performance. Otherwise, you're flying in the dark and subject to potential unavoidable losses.

Carol Smouse — Jun 6, 2026
Subject: S7-2026-15 From: Carol Smouse Affiliation: Jun. 6, 2026 Why is this being proposed? It is to bilk the average person out of their money, to allow financial fraud to grow at a time when we have the largest wealth gap in history.

We pay our taxes for the services of the SEC, but average Americans will be in the dark. The already filthy rich coporate leaders and big investors will know what is happening, but people like me - a 66 year old single woman trying to manage my meager 401k savings - will not know if my chosen investment options are tanking, until it is too late.

This ruling sounds like more insider influence to make a few people wealthier, at the expense of struggling Americans. Who's "brilliant" idea was this?

America used to be a country of trusted government, with civil workers who helped average Americans. But everything that we rely on is being gutted. Meanwhile, the rich get richer and richer because of their access to information that I don't get.

My prediction is if you do this, Americans will lose more wealth to flow upwards to the 1%ers. And you will spark an American revolution that will make the French revolutionaries proud. Maybe this is why all the billionaires are building underground bunkers??

This is a stupid idea and I oppose it. KEEP QUARTERLY REPORTING!!

Carol Smouse
Still working because I can't afford to retire because my 401k was wiped out twice by manufactured crashes.
11511 Aberstraw Way
GERMANTOWN. MD 20976

Caroline Mirshamsi — Jun 6, 2026
Subject: S7-2026-15 From: Caroline Mirshamsi Affiliation: Jun. 6, 2026 Quarterly reporting is necessary for people to have confidence to invest, it should remain in place. Caroline M. PMP

Cathy Bodi — Jun 6, 2026
Subject: S7-2026-15 From: Cathy Bodi Affiliation: Jun. 6, 2026 We need transparency everywhere.

Cathy Smith — Jun 6, 2026
Subject: S7-2026-15 From: Cathy Smith Affiliation: Jun. 6, 2026 Cathy Smith, retired teacher. The only way we can function as a country is if we have transparent agencies working for us. Since so much of the mechanism to hold accountability has been destroyed by this administration, we need to maintain whatever oversight we have left. This is yet another step in the wrong direction that will make it difficult to try to recreate a democratic form of government when we come out the other side of this nightmare.

Charles E. Willmore — Jun 6, 2026
Subject: File No. S7-2026-15 From: Charles E. Willmore Continue requiring quarterly report filings of corporate financial acvounting and operating profits losses and of insider readings and other legally required safeguards for those who invest in corporate USA public corporations Unless this vital safety net is kept the protection of and confidence of good faith investors could be shattered by

devious corrupt public corporations All rights reserved in good faith Without prejudice Charles E. Willmore

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Cliff Parmer — Jun 6, 2026
Subject: S7-2026-15 From: Cliff Parmer Affiliation: Jun. 6, 2026 My name is Cliff Parmer and I'm retired, depending in part upon the returns of my investments for income. In order to keep my portfolio performance at its best, quarterly earnings reports provide more timely information on earnings than the proposed 6 month intervals. The fact that some people will have more current information than the individual investor seems very unfair.

Connie Storey — Jun 6, 2026
Subject: S7-2026-15 From: Connie Storey Affiliation: Jun. 6, 2026 There’s too much theft & dishonesty NOW. Why increase the ability to hide cheating?

Sent from my iPhone

Cristian Monterroza — Jun 6, 2026
Subject: S7-2026-15 From: Cristian Monterroza Affiliation: Jun. 6, 2026 As reporting becomes more automated, it should be made more frequent not less frequent.

Cristian A. Monterroza
[REDACTED]

Curt Fisher — Jun 6, 2026
Subject: S7-2026-15 From: Curt Fisher Affiliation: Jun. 6, 2026 Quarterly is good for Retail investors but it is terrible for companies. Because of the stock market reacts to any kind short term weakness companies insanely stupid things to hit quarterly earnings. So while as a Retail investor I like the visibility that quarterly earnings releases provide I also hate the value destruction that is done to hit short term somewhat meaningless report outs.

Sent from my iPhone

Cynthia Pierce — Jun 6, 2026
Subject: S7-2026-15 From: Cynthia Pierce Affiliation: Jun. 6, 2026 This is highly irresponsible and will further damage the full faith and credit of the U.S.A. It will speed up the hostile takeover of our economy.

Get Outlook for Android

Cynthia Pierce — Jun 6, 2026
Subject: S7-2026-15 From: Cynthia Pierce Affiliation: Jun. 6, 2026 This legislation is highly irresponsible and will further damage the full faith and credit of the U.S.A. It will speed up the hostile takeover of our economy. Stop the grift.

Get Outlook for Android

D Jackson — Jun 6, 2026
Subject: S7-2026-15 From: D Jackson Affiliation: Jun. 6, 2026 To SEC,

I am writing to express my strong opposition to any changes regarding the current reporting requirements for publicly traded companies. It is essential that these companies continue to provide quarterly reports, as has been the standard for over 60 years.

Transparency and truthfulness in quarterly earnings reports are vital for the public. These requirements must remain in place to ensure corporate accountability.

Best regards,

Mr. D Jackson

Dan Michalko — Jun 6, 2026
Subject: S7-2026-15 From: Dan Michalko Affiliation: Jun. 6, 2026 My name is Daniel Michalko. We are retired and do not have the luxury of waiting out the market after a big hit. We need accurate quarterly reporting so we are not surprised by a company's results. Please do not permit any changes to the current sec requirements.
Thank you.

Darrin Bell — Jun 6, 2026
Subject: S7-2026-15 From: Darrin Bell Affiliation: Jun. 6, 2026 My name is Darrin Bell, I am an individual investor and have been for years. This rule change will undermine the confidence of retail investors, we are already risking our investments on quarterly reports.
The only reason for this rule is for insiders to front run retail even more.

Daryl Davis — Jun 6, 2026
Subject: S7-2026-15 From: Daryl Davis Affiliation: Jun. 6, 2026 Quarterly reporting is actually the bare minimum we should tolerate since the folks in charge are able to take full advantage of the time available to perpetrate unfair practices as it is. There is no advantage to extend reporting time for any other reason. Please reject the proposal to go to longer reporting periods.

Sent from my iPhone

David Kirsch — Jun 6, 2026
Subject: S7-2026-15 From: David Kirsch Affiliation: Jun. 6, 2026 So there's really is only one question here. Have you been bought and serve the 1% or do you still serve the public. How you vote on this will gives us the answer. Only the corporations and
more specifically the 1% benefit from voting to change the reporting requirements. I'm for the public, which side are you on? I'm hoping it's the publics. Don't approve this change.

It's not just me and the people I care about who will suffer harm from
this, but people you care about that you may not even have considered who will too. Their financial security is also at risk if you vote yes to this change.

V/r
David Kirsch

Davin Anderson — Jun 6, 2026
Subject: S7-2026-15 From: Davin Anderson Affiliation: Jun. 6, 2026 This would prevent people from making timely decisions on their investments! Every business does this already and any attempt to delay would cost investors because this seems like an attempt to deceive shareholders!

Davin Anderson

Sent from my iPhone

Davis Hinkle — Jun 6, 2026
Subject: S7-2026-15 From: Davis Hinkle Affiliation: Jun. 6, 2026 In these times it is important to have all the information possible to make informed decisions. It is important the SEC keeps its quarterly system open. Davis Hinkle, Retired

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Deborah Kuchtiak — Jun 6, 2026
Subject: S7-2026-15 From: Deborah Kuchtiak Affiliation: Jun. 6, 2026 I have stock market investments. The quarterly reporting is a way to tamp down on shenanigans and make sure everyone involved knows we are reading and watching. Six months is ridiculously long to go with a news blackout. Sooner information is much preferable.so the SEC can intervene before things get out of hand. With the current administration, there is no telling what might happen. My name is Deborah Kuchtiak. I am a divorced woman with 2 grown daughters. I live in North Aurora, IL.

Debra MacKillop — Jun 6, 2026
Subject: S7-2026-15 From: Debra MacKillop Affiliation: Jun. 6, 2026 This proposal to let companies hide their financials for six months can lead to fraud, which we the investors will not know about or

other financial issues. Why would the SEC want to hide this information from the public. There is no good reason, only bad reasons about doing bad things. I once worked for the CFTC in appellate litigation. At that time, neither the CFTS or SEC would ever propose something like this. I am so disappointed in the approach that federal agencies are taking with your fiduciary duty to the public. You are no longer decent public servants, nor do you respect government workers at all. They are the backbone of our country. You are dismantling our government agencies, on which we vitally depend. DO NOT TAKE THIS ACTION. MY VIEW IS ABSOLUTELY NO ON THIS PROPOSED RULE. Debra MacKillop, Grand Junction, CO Medical Research Assistant, University of Colorado, Anschutz Medical Campus. I expect to be able to see corporate financials consistently according to the present rule that has been in effect a long time, WITHOUT ANY CHANGES.

Demetrius Stavros — Jun 6, 2026
Subject: File No. S7-2026-15 From: Demetrius Stavros The SEC has previously conducted the experiment of reducing the quarterly Form 10-Q reporting requirement to a semi-annual frequency. It is ridiculous to think that the public deserves less information, especially in the current climate. If anything, given the availability of digital record keeping, calculating, and reporting methods, the report requirement should be more frequent than quarterly. At a minimum, do not increase the time between required reports.

Devin Westover — Jun 6, 2026
Subject: S7-2026-15 From: Devin Westover Affiliation: Jun. 6, 2026 This is reduces transparency. I want to know as much as possible about companies I invest in. That comes from quarterly reports.

Diane Lebedeff — Jun 6, 2026
Subject: S7-2026-15 From: Diane Lebedeff Affiliation: Jun. 6, 2026 Investors rely on timely information to have anassurance of solvency and good business judgment. Don't cut reporting requirements!

Diane

Diane Lebedeff

Diane Smith — Jun 6, 2026
Subject: S7-2026-15 From: Diane Smith Affiliation: Jun. 6, 2026 UMMM YOU CAN'T BE SERIOUS RIGHT?! ALLOW CORPORATE AMERICA 6 MONTHS TO HIDE THEIR EARNINGS?!!! YOU BETCHA!! THAT IS A TOTAL DISASTER IN THE MAKING!!! CORPORATE AMERICA IS ALL ABOUT THEMSELVES AND MONEY. THEY DON'T CARE ABOUT WE THE PEOPLE!!! DUHHHHH WHO'S IDEA WAS THIS AND WHY DO THEY WANT 6 MONTHS?! THIS IS TOTAL BULL!!! I WANT TO KNOW WHAT IS GOING ON AT A MINIMUM QUARTERLY SO I CAN KEEP AN EYE ON THEM. IF YOU ALLOW THIS YOU ALL ARE GOING DOWN TOO ALONG WITH MAGA. I AM SO SICK OF CORPORATE AMERICA AND THE UBER RICH STICKING IT TO WE THE PEOPLE THE

WORKER BEES. NFW!!!!!! I CAN'T EVEN BELIEVE THEY ASKED THIS!!!!!! I'M SURE THEY HAD SOME GOOFFY REASON. BUT THE TRUTH IS THEY WANT MORE TIME TO HIDE WHAT'S GOING ON FROM WE THE PEOPLE.

Dieter Hanrath — Jun 6, 2026
Subject: S7-2026-15 From: Dieter Hanrath Affiliation: Jun. 6, 2026 I am a small time investor and rely on quarterly reports to know which stocks are worth keeping and which to dispose of . Moreover I am retired , hence current information is important for me.
H.D. Hanrath

Dilan Ozusta — Jun 6, 2026
Subject: S7-2026-15 From: Dilan Ozusta Affiliation: Jun. 6, 2026 Keep the corporations actions transparent! It's within our rights to see where our money is going in the stock market

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Doug Carnes — Jun 6, 2026
Subject: S7-2026-15 From: Doug Carnes Affiliation: Jun. 6, 2026 Please stop ripping off the United States investor, consumer, whatever else we're sick of it

Doug Carnes

Elaine Cornacchia — Jun 6, 2026
Subject: S7-2026-15 From: Elaine Cornacchia Affiliation: Jun. 6, 2026 This is designed so americans can lose it all before they even know it? that is theft and due to the person controlling the SEC being controlled by the trump/maggat party - surely this is to corporate benefit only and designed to further fleece americans. - elaine cornacchia, paralegal and average american

Sent from my iPhone

Elizabeth Horn — Jun 6, 2026
Subject: S7-2026-15 From: Elizabeth Horn Affiliation: Jun. 6, 2026 I am a retired woman. My name is Elizabeth J. Horn. Title Mrs. I was a widow in 2013. Remarried. All I have is in investments. I'm not adding more. I need all the information I can get about the investments I have. Keep the reporting quarterly.

Erin Poh — Jun 6, 2026
Subject: S7-2026-15 From: Erin Poh Affiliation: Jun. 6, 2026 It seems there are major changes that affect our rights in regards to our pension and investment funds. Private equity can extend their

reach now into index funds, and it seems there are further moves to ensure we cannot see wether or not those making- and possibly losing - money off our investments are handling our money properly, and if they are making wise decisions. This is information we must have to protect our hard-earned retirements. Protect us- don't give them the ability to act with impunity with OUR money. We have a right to oversight.

Gage Fisher — Jun 6, 2026
Subject: S7-2026-15 From: Gage Fisher Affiliation: Jun. 6, 2026 Gage Fisher, VP. As an active retail investor, I need regular reporting. We also need to give all investors every opportunity to make smart investments without favoring insiders.

Gary Furrow — Jun 6, 2026
Subject: S7-2026-15 From: Gary Furrow Affiliation: Jun. 6, 2026 I'm fairly certain that you're creating another class of investors. If the large corporations have to do this only every six months then the small people should only have to do it every six months. It's more of Trump's [REDACTED].

Sent from my iPhone

Gavin McDonald — Jun 6, 2026
Subject: S7-2026-15 From: Gavin McDonald Affiliation: Jun. 6, 2026 My name is Gavin McDonald and I don't approve of this proposal. As our economy collapses due to the weakened regulations, wealth inequality, and monopolies, it's already too easy for those in power to commit fraud and insider trading. Most of Trump's administration has been insider trading. The result of this is that wealth inequality will only get worse. Now is the time for stricter regulations and oversight.

Gino Sinigaglio — Jun 6, 2026
Subject: S7-2026-15 From: Gino Sinigaglio Affiliation: Jun. 6, 2026 My name is Gino Sinigaglio and I am a pharmacist. As social security does not give much income and will be making likely reduced payouts, I need my 401k to retire comfortably and at a reasonable age. This rule will disadvantage me as a regular American from retiring on schedule. Please do not finalize this.

Henry Wasowicz — Jun 6, 2026
Subject: S7-2026-15 From: Henry Wasowicz Affiliation: Jun. 6, 2026 Henry Wasowicz, Retired. My life savings is tied up in a stock investment IRA. There are unscrupulus people. That can vanish these investments without a trace in a 6 month interval. Will the SEC create an insurance protection program as the government did for banking?

Herb Aarons — Jun 6, 2026
Subject: S7-2026-15 From: Herb Aarons Affiliation: Jun. 6, 2026 I am a small investor with a small stock portfolio. I rely on quarterly reporting to make wise choices on buying or selling individual

stocks. I use "Seeking Alpha" which provides quarterly, income, cash flow and balance sheet information.. Without quarterly reports, I and all other small investors who ;purchase equities are flying blind. We become victims without current information, patsies to the insider traders who steal us blind, insiders including polticians, corrupt regulators on the take, felons buying & selling using insider knowledge. Why should we allow the SEC to become their enablers at our expense. The market depends on trust but verify", if the SEC becomes the enabler of fraudsters, the entire middle buyer of stocks will become their victim. There absolutely no reason to lower reporting standards except to enable the ubiquitous thieves...pump and dump boiler room operaters among others. DON'T SELL US OUT BY KEEPING US IN THE DARK, SO FARM THE SEC HASN'T SUCCUMBED TO REGULATORY CAPTURE, BUT THE PROPOSAL REEKS OF jUST THAT-- ITS A BAD FAITH PROPOSAL CRIPPLING SMALL INVESTORS AND COMPANIES SEEKING INVESTMENT WITH A FUTURE PROMISE OF LESS INFORMATION, 6 MONTHS LATE BEING AN OPTION

HERB AARONS
COMMUNITY FARM LENDER

Irene Duffy — Jun 6, 2026
Subject: S7-2026-15 From: Irene Duffy Affiliation: Jun. 6, 2026 I am an investor and options trader. So much of finance favors big money. A six month blackout gives advantages to the big fish and leaves “the people” behind and holding the bag once again. Quarterly reporting encourages transparency!! We need transparency!

Sent from my iPhone

Ivan Jimenez — Jun 6, 2026
Subject: S7-2026-15 From: Ivan Jimenez Affiliation: Jun. 6, 2026 This is a stupid idea

Kindest Regards,
Ivan

Jacqueline Bury, MBA — Jun 6, 2026
Subject: S7-2026-15 From: Yahoo! Affiliation: Jun. 6, 2026 Keep transparency for investors.
Jacqueline Bury, MBA

Jacqueline Bury

From my iPhone

Jake Skurka — Jun 6, 2026
Subject: File No. S7-2026-15 From: Jake Skurka Corporations shouldn't be worrying about quarterly results. There is not enough signal and too much noise. Companies often do silly and harmful things to try to meet their earnings targets. It encourages short-termism. Companies should focus on running their businesses and the growth and innovation of the enterprise long-term. Investors should

focus on anticipating what earnings are likely to be based on macroeconomic conditions. The following two quotes also encapsulate my opinion. "I think it’s a very bad practice to be in the game of earnings guidance, and it is a game" - Warren Buffett "It can often put a company in a position where management from the CEO down feels obligated to deliver earnings and therefore may do things that they wouldn’t otherwise have done." - Jamie Dimon

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James — Jun 6, 2026
Subject: S7-2026-15 From: James Affiliation: Jun. 6, 2026 One more way we get to stick it to retail and force the gov. To use tax-payers money to bail us out of our Fraud!

James Alcorn II — Jun 6, 2026
Subject: S7-2026-15 From: James Alcorn II Affiliation: Jun. 6, 2026 Approval will limit and in some cases eliminate investment opportunities for small investors. The beneficiary of such approval will obviously be large investors or investment houses. The real issue is for those mega investment firms is to have more influence over market conditions (gains/losses)giving them an unfair advantage over the average investor. In reality companies should be more transparent and required to report their financial bimonthly.

Jamie Alcorn
[REDACTED]

James Verberkmoes — Jun 6, 2026
Subject: S7-2026-15 From: james verberkmoes Affiliation: Jun. 6, 2026 Dear SEC, KEEPING THE PUBLIC in the dark for six months while companies are free to hide timely financial information if they want is not transparency. Only insiders would know what's going
on. Martin Verberkmoes. Cascade Fire Wagons, LLC Roseburg, Oregon

Yahoo Mail: Search, Organize, Conquer

JC Freedline — Jun 6, 2026
Subject: S7-2026-15 From: JC Freedline Affiliation: Jun. 6, 2026 Jc freedline
Production worker

This idea of allowing problems

to remain hidden from the people that would be harmed is another blow to the population of this nation. Why does this administration seem hell bent on tearing down any form of scrutiny for these industries at the expense of the general
Population. I urge you to not take this step

Jeff Schmidt — Jun 6, 2026
Subject: S7-2026-15 From: Jeff Schmidt Affiliation: Jun. 6, 2026 My name is Jeff Schmidt. I’m a

UAW member. This change you are proposing doesn't benefit the employees! It makes it so we can't see what our retirement funds are doing so we can make needed decisions. The corporations that will opt into this are the ones that need more transparency!
Why are we always the ones taken advantage of? We work hard to be able to have a few decent years to enjoy before we can't!
Please don't pass this proposal!

Sent from my iPhone

Joan Zacharias — Jun 6, 2026
Subject: S7-2026-15 From: Joan Zacharias Affiliation: Jun. 6, 2026 To Whom it May Concern,
I am writing to strongly encourage that the quarterly reports which are currently required, be continued in order to protect investors. This will continue to keep investors informed on a regular basis and hopefully allow trends to be noted on a more consistent basis.
Thank you,
Joan Zacharias
Hartland, Wisconsin

Sent from my iPhone

John Phillips — Jun 6, 2026
Subject: File No. S7-2026-15 From: John Phillips I urge the SEC to abandon this proposed rule. It will significantly increase risks to investors. Our stock markets rely on accurate information. It will make our markets more volatile. It will also increase vulnerability to fraud insider trading and market manipulation. The rule serves no legitimate purpose.

John Rowe — Jun 6, 2026
Subject: S7-2026-15 From: John Rowe Affiliation: Jun. 6, 2026 Hello,

I am writing in response to the proposal set forth by the SEC and the Publicly Listed Companies which they are supposed to monitor for impropriety. This proposal seeks to limit the frequency in which Publicly Listed Companies are obligated to financially disclose reports that accurately detail the state of each companies' financial solvency allowing investors to infer that external or internal pressures are affecting financial solvency one way or another. This of course becomes even more difficult to do when reducing the frequency in which investors are affordedbinsight into the companies' finances while allowing much greater opportunity to "game the system" affording a handful of actors acting in bad faith to make themselves a bunch of money at the expense of everyone else involved and will certainly lead to greater losses which investors will be responsible for while none of the bad actors will be held responsible for impropriety. I disagree with moving from once every three months to once every six months and find it shameful and disgusting that the SEC is ostensibly colluding with those who seek to game the system and provide for greater opportunity to steal from investors.

Thank you,

John Rowe

John Sims — Jun 6, 2026
Subject: S7-2026-15 From: John Sims Affiliation: Jun. 6, 2026 John Sims Investor with Raymond James. I need my broker to have intelligent data to invest my money. Need quality quarterly reports. This is the 21st century age of information. Stupid idea.

John Tweedell — Jun 6, 2026
Subject: S7-2026-15 From: john tweedell Affiliation: Jun. 6, 2026 We need the visibility into companies' results more often than twice a year.

Johnny Kryptonite — Jun 6, 2026
Subject: File No. S7-2026-15 From: Johnny Kryptonite This is a shady proposal intended only to support shadier practices. I don't buy anything I can't be informed on. Instead INCREASE reporting requirements. /

Joshua Rodriguez — Jun 6, 2026
Subject: S7-2026-15 From: Joshua Rodriguez Affiliation: Jun. 6, 2026 My name is Joshua Rodriguez and I work as a hazardous materials technician. At 39, I have finally been able to buy a home and start investing in the stockmarket outside of a retirement account. Allowing companies to hide bad numbers for 6 months while inside investors dump their shares is unconscionable. I already do not have access to the same investment opportunities because I am not rich. This change will make investment even more difficult, and will lead to great losses from retail investors such as myself. Please, for the love of God, do not pass this bill!

Joyce Draper — Jun 6, 2026
Subject: S7-2026-15 From: Joyce Draper Affiliation: Jun. 6, 2026 Do keep reporting to us, obviously some one has to keep tabs on you or you will take advantage.

Joyrobin — Jun 6, 2026
Subject: S7-2026-15 From: Joyrobin Affiliation: Jun. 6, 2026 Don't make Insider Trading easier!!

Judith Wegner — Jun 6, 2026
Subject: S7-2026-15 From: Judith Wegner Affiliation: Jun. 6, 2026 Keep CEOS honest.

Yahoo Mail: Search, Organize, Conquer

Kare Agron — Jun 6, 2026
Subject: S7-2026-15 From: Kare Agron Affiliation: Jun. 6, 2026 Investors need to stay informed about their investments for making sound decisions. Timely and transparent information is crucial. Let's ensure that all stakeholders, big and small, have access to quarterly updates. Thank you.

Yahoo Mail: Search, Organize, Conquer

Karen Langlais — Jun 6, 2026
Subject: S7-2026-15 From: Karen Langlais Affiliation: Jun. 6, 2026 The public needs all the timely info it can get
We are at a disadvantage amd need support.

Karen Parish — Jun 6, 2026
Subject: S7-2026-15 From: Karen Parish Affiliation: Jun. 6, 2026 NO! This SEC rule will hurt investors and the public. There is no good reason to do this. As a small investor, this is information we rely on.

Karen Parish, retired

Karen Tilley — Jun 6, 2026
Subject: Rule S7-2026-15 From: Karen Tilley Affiliation: Jun. 6, 2026 To Whom It May Concern:

Quarterly Financials are a must to protect our investments! We watch our investments daily! Do not handicap citizens by allowing companies to hide their financials for 6 months at a time.

Karen Tilley
Small Business Owner

Sent from AOL on Android

Karthik Chowdhary — Jun 6, 2026
Subject: S7-2026-15 From: Karthik Chowdhary Affiliation: Jun. 6, 2026 I don't think this is a good decision. Quarterly reporting should remain in place.

As investors, we rely on regular financial updates to understand how companies are performing and to make informed decisions about the future. Reducing the frequency of reporting would decrease transparency at a time when transparency is more important than ever.

We're currently in an environment where companies are making massive AI and infrastructure investments, spending billions in capital expenditures. Investors deserve to see the progress, returns, and effectiveness of those investments on a timely basis. Quarterly reports provide an important checkpoint that helps markets evaluate whether management is executing on its strategy.

Less frequent reporting may reduce accountability and make it harder for shareholders to assess performance. The current quarterly system strikes a good balance between transparency and long-term planning, and I don't see a compelling reason to change it.

Kasey Shue — Jun 6, 2026
Subject: S7-2026-15 From: Kasey Shue Affiliation: Jun. 6, 2026 EMPIRE INVESTMENT HOLDINGS GROUP AND YES I AMD THE OWNER AND CEO OF THE TOP HOLDING COMPANY ON THE MAP.
JOSH ROGERS AND I DON"T SEE ANY COMMENTS OPEN AND I HAVE A FEW ISSUES WITH THEM HIDDEN AND LIES THAT MAKES ME MISS SUCH ACTIONS THANKS

FUNCTION (C)

Katharine Corp — Jun 6, 2026
Subject: File No. S7-2026-15 From: Katharine Corp I cannot say I'm surprised by this proposal but dismayed, yes. It would be yet another strike against the People and boon for corporate. No matter how it's presented. It is another version of the false idol that was trickle down. The intention is not benefit to the People, but another built in structure to assure profiteering for the smallest percentage of players. True fiscal responsibility would look like, reduction in corporate travel and lodging/ vacation homes, various perks, WHICH would be more visible in quarterly reports, rather than semiannual meetups. How about we all just bang in annually, over Skype, from Bermuda? The People, the investors deserve total transparency in the management of their funds. This proposal in itself is utterly transparent. And anyone who rules in favor, will be putting their allegiances under the same microscope.

Katherine Dattoma — Jun 6, 2026
Subject: S7-2026-15 From: Katherine Dattoma Affiliation: Jun. 6, 2026 Why would you create a rule that hides information from the small investor like me? This is a terrible idea, unfair and designed to increase anger at the administration that does not care about all citizens, only the extremely wealthy.

Sent from my iPhone

Keith — Jun 6, 2026
Subject: S7-2026-15 From: Keith Affiliation: Jun. 6, 2026 More usable ways to make it easier for me to make money online

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Kelley Owen — Jun 6, 2026
Subject: S7-2026-15 From: Kelley Owen Affiliation: Jun. 6, 2026 The Blackout would harm everyone who isn't an insider. I would not be making trading like I used to. This is a corrupt piece of, er rule. Name: Kelly Owen; Med. Tech.; This would harm everyone who doesn't have the inside scoop, and chill trading.

Kelly Benedetti — Jun 6, 2026
Subject: S7-2026-15 From: Kelly Benedetti Affiliation: Jun. 6, 2026 Less reporting equals less accountability, transparency, honesty. This is good only for the corporations, not the American people.

The citizens of America want MORE accountability,
not less. Please do not reduce reporting requirements.

Yahoo Mail: Search, Organize, Conquer

Kevin Quinlan — Jun 6, 2026
Subject: S7-2026-15 From: Kevin Quinlan Affiliation: Jun. 6, 2026 As a senior software engineer working on systems for the International Space Station being, I rely on data integrity every day. If we do not have timely, accurate telemetry, we lose confidence in the system. Financial markets are no different.

Reducing public company reporting requirements from quarterly to every six months moves in the wrong direction. Investors already operate in an environment where monopolistic behavior, political conflicts of interest, excessive leverage, and declining trust in institutions have distorted markets. Transparency is one of the few protections ordinary investors still have.

Over the last decade we have watched corporate debt markets inflate, fraud enforcement struggles increase, and retail investors shoulder more responsibility for retirement security while having less visibility into the companies they are expected to invest in. At the same time, many Americans feel economic pressure while seeing political and corporate leadership accumulate extraordinary wealth and influence. That combination is not sustainable long term.

If anything, regulators should be strengthening confidence in markets through better enforcement, clearer disclosures, and faster accountability — not reducing the flow of information to investors.

The public is being asked to trust institutions at a time when trust is already fragile. Weakening reporting standards risks further damaging confidence in both the market and the regulatory system itself.

Sent from my iPhone
Kevin Quinlan

Kimber-Lynne Conger — Jun 6, 2026
Subject: S7-2026-15 From: Kimber-Lynne Conger Affiliation: Jun. 6, 2026 I do not consent to

allowing companies in my retirement portfolio hide their financials for any period of time.

KM — Jun 6, 2026
Subject: S7-2026-15 From: KM Affiliation: Jun. 6, 2026 Company financials need to always be transparent to the public! Shoot this rule change down

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Krysta C — Jun 6, 2026
Subject: S7-2026-15 From: Krysta C Affiliation: Jun. 6, 2026 Krysta C. Business owner. Transparency holds all the trust. Integrity is lost when an investor is stripped of their rights to know how well their finances are investing/building throughout the year. Major losses can be avoided keeping it quarterly.

Kurt Schluter — Jun 6, 2026
Subject: S7-2026-15 From: Kurt Schluter Affiliation: Jun. 6, 2026 As an owner of companies, I don't trust management and boards to give them 6 months of unknown results and activities. This would be a betrayal of the investing public's trust. Hold them accountable quarterly. Kurt Schluter Retired from Simpson Strong Tie

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Kyle Pigman — Jun 6, 2026
Subject: S7-2026-15 From: Kyle Pigman Affiliation: Jun. 6, 2026 Please leave our 401k money alone. I want to enjoy my retirement without worrying. Thank you.
Sincerely,
Kyle Pigman

Yahoo Mail: Search, Organize, Conquer

Lawrence Heagle — Jun 6, 2026
Subject: S7-2026-15 From: Lawrence Heagle Affiliation: Jun. 6, 2026 Lawrence R Heagle, retired teacher. There is already far too much corruption in our society.
The overwhelming greed currently descending upon us is untenable.

Sent from my iPhone

Leanne Robinson — Jun 6, 2026
Subject: S7-2026-15 From: Leanne Robinson Affiliation: Jun. 6, 2026 This is unconscionable. How many more steps to a complete corporatocracy?

Lisa Cates — Jun 6, 2026

Subject: S7-2026-15 From: Lisa Cates Affiliation: Jun. 6, 2026 They are trying to force you into an agency to reinforce their lies. They are protecting Congress and the president from insider trading charges. They are making you complicit. Do not consent to this!

Lynn Deno — Jun 6, 2026
Subject: S7-2026-15 From: Lynn Deno Affiliation: Jun. 6, 2026 I believe transparency in every avenue of life should be kept especially in business.

Sent from my iPhone

Margaret Thorpe — Jun 6, 2026
Subject: S7-2026-15 From: Margaret Thorpe Affiliation: Jun. 6, 2026 There is no public benefit to hiding company financials, the insider trading will skyrocket, the members of Congress will become oligarchs, the average American investor will be harmed. Please do NOT allow a change to financial reporting, rely on common sense!

Marie Cassese — Jun 6, 2026
Subject: S7-2026-15 From: Marie Cassese Affiliation: Jun. 6, 2026 To the SEC
It is essential that transparency in company reporting that quarterly earnings reports support. Why should investors be kept in the dark about performance when company insiders will benefit from such data and be in an advantageous position to act upon it for their financial benefit. Maintain quarterly reporting.
Marie Cassese
Advisory Board Member

Sent from my iPhone

Mark Widmar — Jun 6, 2026
Subject: S7-2026-15 From: Mark Widmar Affiliation: Jun. 6, 2026 Leave it alone.

Martha Derow — Jun 6, 2026
Subject: S7-2026-15 From: Martha Derow Affiliation: Jun. 6, 2026 This matters to me because the goal should be transparency, trust, and accountability.
Quarterly reporting generally,
* Gives investors, employees, retirees, and pension funds more timely information.
* Makes it harder for problems to remain hidden for long periods.
* Helps markets allocate capital more efficiently.
* Creates more opportunities for shareholders to hold management accountable.

Historically, many major corporate scandals were uncovered because of ongoing disclosure requirements and scrutiny.

Respectfully,

Martha Derow, Program Manager

Marvin Perez — Jun 6, 2026
Subject: File No. S7-2026-15 From: Marvin Perez This proposed ruling would be a disaster for small retail investors like me that perform their due diligence with quarterly earning reports. Having less data from companies (twice a year vs 4 times a year) would be a great Public disservice for small retail investors like myself and would only benefit insiders with private information that would currently be made public on a quarterly basis. Please reject this new ruling and uphold the current quarterly reporting basis.

Mary Curry — Jun 6, 2026
Subject: S7-2026-15 From: Mary Curry Affiliation: Jun. 6, 2026 Quarterly statements only . No changing .

Sent from my iPhone

Marye Phillips — Jun 6, 2026
Subject: S7-2026-15 From: Marye Phillips Affiliation: Jun. 6, 2026 It is egregiously dangerous to double the time between the required reporting. Don't gamble with our economy this way. Things are already uncertain and volatile enough. We all know what corporations will do with less oversight.

Marye Phillips

Maureen — Jun 6, 2026
Subject: S7-2026-15 From: Maureen Affiliation: Jun. 6, 2026 Maureen Valadie, USPS, this will just allow for more corruption such as SpaceX and their "public" IPO, which will hurt those initial public investors.

Maureen Drdak — Jun 6, 2026
Subject: S7-2026-15 From: Maureen Drdak Affiliation: Jun. 6, 2026 Dear SEC,

WHAT THE HELL IS THIS!?
THIS IS INSIDER TRADING DRESSED UP AS EFFICIENCY!?
NO.NO.NO.NO TO TWICE ANNUAL REPORTING AND KEEP THE QUARTERLY!!!!
I NEED THE INFO FOR MY PERSONAL INVESTING!

Sincerely,
Maureen Drdak
Self Employed Vidual Artist/Semi Retired

Get Outlook for Android

Melissa LaBonte — Jun 6, 2026
Subject: S7-2026-15 From: Melissa LaBonte Affiliation: Jun. 6, 2026 Melissa LaBonte
Retired
What will you do when small investors are gone from our stock market because they are closed out of meaningful data? Why is it so difficult to be equal in terms of providing appropriate information? You really prefer disadvantages to be rife for would be investors? They will simply remove their money and invest in other things.

Sent from my iPhone

Michael UA — Jun 6, 2026
Subject: S7-2026-15 From: Michael UA Affiliation: Jun. 6, 2026 This kind of stupidity is why I WON'T invest!

Miles Toder — Jun 6, 2026
Subject: S7-2026-15 From: Miles Toder Affiliation: Jun. 6, 2026 No reporting means no more investing. Why should we when we have better options.

Get Outlook for iOS

Miriam Berkley — Jun 6, 2026
Subject: S7-2026-15 From: Miriam Berkley Affiliation: Jun. 6, 2026 Transparency is important for accountability, and both are important for just and honest dealings and the protection of us all.

Miriam Berkley

Molly — Jun 6, 2026

Subject: S7-2026-15 From: Molly Affiliation: Jun. 6, 2026 In this age of fraud, why would a government made to protect its people allow our (already overburdened with privileges we the people do not enjoy) corporations to be even less accountable? No to this.

Nancy Caton — Jun 6, 2026
Subject: S7-2026-15 From: Nancy Caton Affiliation: Jun. 6, 2026 While I don’t want corporations to use quarterly earnings as the measurement for bonuses because it’s too short sighted, I do believe in transparency for public corporations. Quarterly earnings as well as annual audits should be mandated for all public corporations.

- Full time controller with equal experience in capital markets.

Sent from my iPad

Nanette Nilssen — Jun 6, 2026
Subject: File No. S7-2026-15 From: Nanette Nilssen Dear SEC, Please remember your job is to monitor stock market trades for illegal activity and to keep the public informed. The public deserves accurate and timely information regarding all of their investments. Your obligation is to the public, not wealthy CEO's and brokers. Do not be just another sellout government agency. Nanette Nilssen, commoner with a retirement account.

Nicholas Connor — Jun 6, 2026
Subject: S7-2026-15 From: Nicholas Connor Affiliation: Jun. 6, 2026 Nick, sde, occasional daytrader.

I can't imagine any reasons which are in the public interest for less transparency. It is hard to imagine the reduction in administration fees outweighing the cost of fraud, and I think this will damage trust in the American stock market leading to poorer performance overall. Perhaps there will be some winners, but it is a race to the bottom.

I can diversify. Invest less in America. I think that will be my answer, and many others' answers.

Nicholas Whelan — Jun 6, 2026
Subject: S7-2026-15 From: Nicholas Whelan Affiliation: Jun. 6, 2026 Faith in our financial markets is the bedrock of our society. A reduction in reporting requirements undermines that.

Nick Jessen — Jun 6, 2026
Subject: S7-2026-15 From: Nick Jessen Affiliation: Jun. 6, 2026 The risks this will impose on the savings and earnings of hard-working American Individuals is far too great. Do not hand anyone a fastpass to the market.

Nick Matthews — Jun 6, 2026
Subject: S7-2026-15 From: Nick Matthews Affiliation: Jun. 6, 2026 Nick , PT/Musician This and hundreds of other issues can only be addressed and remedied in a timely fashion if progressives take charge ie FDR. Middle of the road dems are too entwined in our system to radically change the tax code, end bribery of " elected" officials, prioritize public education and focus emergently on climate change. Dem voters need to go left but being afraid to lose to fascism again will repeat Clintons, Obama, Biden for a very slow tragectory toward FDR leadership. usa.

Oliver Davis — Jun 6, 2026
Subject: S7-2026-15 From: Oliver Davis Affiliation: Jun. 6, 2026 Oliver Davis financial advisor
Let smaller companies report semi annually or even annually but keep big companies reporting quarterly. There should be a size cutoff so private companies don't stay private longer to avoid the extra cost of reporting

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Pamela Birmingham — Jun 6, 2026
Subject: S7-2026-15 From: Pamela Birmingham Affiliation: Jun. 6, 2026 Pamela Birmingham, .Independent investor. Please keep reporting as it is. Changing it to a longer period of time of would allow nefarious actions.

Pamela Postma — Jun 6, 2026
Subject: S7-2026-15 From: Pamela Postma Affiliation: Jun. 6, 2026 Do NOT remove the quartelu reporting requirement for public companies. More frequent reporting reduces the information gap ofor insiders and politicians - ALL of which are occurring more frequently. The Commission should retain quarterly reporting to preserve market transparency, maintain continuous corporate discipline, and minimize information asymmetry between insiders and retail investors. Replacing this framework with a semi-annual model would create data vacuums that heighten market volatility, increase the cost of capital, and expand opportunities for speculative rumors and insider trading. The root cause of short-termism is not the reporting frequency itself, but the practice of forward-looking earnings guidance, which companies can independently choose to eliminate while maintaining vital quarterly disclosures

Pamela Postma

Pat Turner — Jun 6, 2026
Subject: S7-2026-15 From: Pat Turner Affiliation: Jun. 6, 2026 The only reason I trust and invest in the U.S. stock market is because of transparency through quarterly earnings and guidance. Without those I'm flying blind and could crash. This would more than likely cause me to withdraw my investment in the market I could no longer follow closely.
Sincerely Richard Turner

Live and love

Paul Fussell — Jun 6, 2026
Subject: S7-2026-15 From: Paul Fussell Affiliation: Jun. 6, 2026 Paul Fussell, Business Systems Analysis
In the current climate of distrust of government and regulatory bodies, making this change only weakness public trust (and thus confidence in the market as a whole)

Get Outlook for Android

Paul J. Zachow — Jun 6, 2026
Subject: Re: S7-2026-15 From: Paul J. Zachow Affiliation: Jun. 6, 2026 This is a company's RESPONSIBILITY, after all! Anything less is unethical, inappropriate, unprofessional, and irresponsible!

I have a right and we ALL have the right to know what is going on financially with companies at ALL times----NO excuses and NO exceptions---ALWAYS! This is only JUST and only RIGHT, after all!
Paul J. Zachow

Paul West — Jun 6, 2026
Subject: S7-2026-15 From: Paul West Affiliation: Jun. 6, 2026 In this age of immense wealth disparity in our society, we need as much opportunity for accountability as can be reasonably expected. SEC should be a guardian of this, and not be party to an action that will have the reverse effect for stockholders on the more modest end of the wealth spectrum. Please maintain quarterly reporting.

Sent from my iPhone

Paul Zachow — Jun 6, 2026
Subject: S7-2026-15 From: Paul Zachow Affiliation: Jun. 6, 2026 I have a right and we ALL have the right to know what is going on financially with companies at ALL times----NO excuses and NO exceptions---ALWAYS! This is only JUST and only RIGHT, after all!
Paul J. Zachow

Philip John — Jun 6, 2026

Subject: S7-2026-15 From: Philip John Affiliation: Jun. 6, 2026 Public companies already hide too much. Plus they can create offerings overnight. Dilute shares whenever they want.
We need to tighten scrutiny and regulations, not make it more lax. Instead of quarterly, make it monthly reporting with a mandatory press release of all relevent updates.

Preston Houser — Jun 6, 2026
Subject: S7-2026-15 From: Preston Houser Affiliation: Jun. 6, 2026 No.
This is not a good idea and will only encourage fraud.

Sincerely,
Preston Houser

Rachael Johnson — Jun 6, 2026
Subject: S7-2026-15 From: Rachael Johnson Affiliation: Jun. 6, 2026 Rachael Johnson
Musician Manager

We need more information, more light, not less. Keep it at 3 months.

Rachael Peterson — Jun 6, 2026
Subject: S7-2026-15 From: Rachael Peterson Affiliation: Jun. 6, 2026 My name is Rachael Peterson and I am a retired teacher. I rely heavily on the quarterly reports to manage my retirement accounts. Doing away with quarterly reports puts undo pressure on individual investors and places them and their retirement accounts in an extremely risky position. I do not want to see the end of quarterly reporting!

Sent from my iPhone

Ray Underwood — Jun 6, 2026
Subject: S7-2026-15 From: Ray Underwood Affiliation: Jun. 6, 2026 Ray Underwood, Architect
This sounds like you are trying to keep us small investors out of the loop.
I can guarantee that you have no intention of keeping large investors uninformed. Just another attempt to keep us regular people poor so the rich can get richer. Disgusting.

Raymond Engelman — Jun 6, 2026
Subject: S7-2026-15 From: Raymond Engelman Affiliation: Jun. 6, 2026 Keep it open. I have children who have yet to get their eyes 👀 on this information!

Ray L. Engelman
Disabled frmr Web Application & Software/Network Specialist

Sent from my iPhone

Raymond Engelman — Jun 6, 2026
Subject: S7-2026-15 From: Raymond Engelman Affiliation: Jun. 6, 2026 People will not be comfortable investing their money if they only see a report only twice per year, imho.

Sent from my iPhone

Rebecca Hoepcke — Jun 6, 2026
Subject: S7-2026-15 From: Rebecca Hoepcke Affiliation: Jun. 6, 2026 No to increased opportunities for fraud and malfeasance.

Sent from my T-Mobile 5G Device
Get Outlook for Android

Richard Burke — Jun 6, 2026
Subject: S7-2026-15 From: Richard Burke Affiliation: Jun. 6, 2026 Richard Burke
CEO DilutionWatch.com

There is a reason we have these details be apparent, its to keep the people in these businesses honest and keep track of what is essentially OUR COMPANY. We own shares of a company and its OURS. How dare you tell us you don't feel like reporting to your shareholders. Seems only dishonest people, or companies with something to hide would want something like this.

Rick Burns — Jun 6, 2026
Subject: S7-2026-15 From: Rick Burns Affiliation: Jun. 6, 2026 Please do not allow reduced filings. As a retiree who regularly tracks investments, I rely on this information and wish it was published more frequently, not less

Rick Burns

Rob Mills — Jun 6, 2026
Subject: File No. S7-2026-15 From: Rob Mills Making this proposal after gutting the SEC & IRS is an awfully convenient “next” change in favor of/support of corruption. Remember Enron b/c iftthis is approved it will be that times 1000. Trump SEC toadies are trying to turn the Federal Government & its oversight independent agencies to make them run like a TRUMP Corporation & head straight for hiding corrupt actions & collapse companies as his companies always have done, all while bilking

contractors & investors. Let's not forget the many lawsuits, bankruptcies, & crimes that have been discovered associated with Trump, this will only extend that corruption umbrella opportunity to other CEO's & corps. As an investor I want more & better transparency; I want to make well informed & time sensitive decisions based on information that is material to investors and that can only be supported via the tool of quarterly reporting.

Robert Frambs — Jun 6, 2026
Subject: S7-2026-15 From: Robert Frambs Affiliation: Jun. 6, 2026 This action would harm the small investor as the insiders will be given more time to hide their moves from the public. Big money will get another gift that they don't need. I say vote no.
Robert A Frambs

Sent from my iPad

Roberta Echelson — Jun 6, 2026
Subject: S7-2026-15 From: Roberta Echelson Affiliation: Jun. 6, 2026 NO. NO.

Yahoo Mail: Search, Organize, Conquer

Rosemary Kirlin — Jun 6, 2026
Subject: S7-2026-15 From: Rosemary Kirlin Affiliation: Jun. 6, 2026 Those quarterly reports are important for banks & others who do business with those corporations to ensure corporate financial soundness. Some companies can change dramatically in 6 months. Quarterly reporting promotes public knowledge of financial stability in corporate activity . Quarterly reporting is also necessary for financial regulation. It helps secure the financial stability of our country. I support requiring quarterly reporting and continued government oversight of financial activity. The government wants American investment. Investors want facial stability and dependable government oversight of the corporations that are traded on our markets.

From Rosemary Kirlin
Investor
Des Moines, Iowa

Russell Frankel — Jun 6, 2026
Subject: S7-2026-15 From: Russell Frankel Affiliation: Jun. 6, 2026 Please do not change corporate reporting requirements to semi-annual from quarterly. Reducing the reporting requirement will hurt the public by obscuring poor performance and fraud while insiders can cash out before retail investors catch wind of problems. Russell Frankel, Retail Investor Sioux Falls, SD

Sabniveesu Shashank — Jun 6, 2026
Subject: S7-2026-15 From: Sabniveesu Shashank Affiliation: Jun. 6, 2026 It is a regrettable move to reduce the transparency of public companies by increasing the gap between disclosures to 6

months. This reduces reporting burden and also accountability which is unwelcome. We should keep the current 3 month reporting undisturbed. -- Shashank S

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Sally Sheldon — Jun 6, 2026
Subject: S7-2026-15 From: Sally Sheldon Affiliation: Jun. 6, 2026 It's OUR MONEY! I want my reports to be quarterly and SEC has NO RIGHT to stop that!!

Samantha Riffe — Jun 6, 2026
Subject: S7-2026-15 From: Samantha Riffe Affiliation: Jun. 6, 2026 Samantha, RN. Have you not been allowed to rob us enough? This ridiculous move will hurt everyone with a 401k. Unless you already have substantial family wealth, or have been blessed enough to have made enough money to be comfortable, then this is yet another money grab for the billionaires. Have they not fleeced us enough over the last 40 years. Now you're just treating Americans like we are a corporation that is going out of business. Selling off what you can for profit while destroying lives. I would ask if any of you have any shame, but I already know the answer. You will destroy what tiny bit of savings I have left, for your greed and corruption. I just hope sooner than later that you face actually justice. Then the prison terms you desperately deserve.

Samuel Young — Jun 6, 2026
Subject: S7-2026-15 From: Samuel Young Affiliation: Jun. 6, 2026 My name is Sam. I work in data analytics at a credit union in Virginia. I am an investor with retirement accounts as well as other stocks I have bought and sold. I am gravely concerned at this proposal to allow companies this level of leniency. There is far too great the opportunity for insider trading. With this time frame a half year can change a lot. Hide a lot. There is absolutely no inventive or positive outcome of this measure for me or any other investor for that matter. If this measure passes I will have lost all faith in the decision making of the SEC. It would bring into question the quality of our future. The only benefits will be for companies who feel the need to hide the reporting. The cost of quarterly vs bi annual is negligible at best. Do the right thing for your country. Do the right thing in general.

Sent from my iPhone

Scott Walker — Jun 6, 2026
Subject: S7-2026-15 From: Scott Walker Affiliation: Jun. 6, 2026 I'm against it bad for lower c las great for the rich to get richer its not fair

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Scratch — Jun 6, 2026
Subject: S7-2026-15 From: Scratch Affiliation: Jun. 6, 2026 This would ruin the American investing

market and create deception among the American people this is not ok I am a student and I want to graduate in a world where we can invest without being worried that companies are hiding

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Sean Snodgrass — Jun 6, 2026
Subject: S7-2026-15 From: Sean Snodgrass Affiliation: Jun. 6, 2026 This is a comment on switching companies away from quarterly reporting, to semi-annually. We need transparency. We need insight as retail investors, into what companies are doing with publicly raised funds, achieved through our retirement accounts. Our lives in old age depend on it.

Sean True — Jun 6, 2026
Subject: S7-2026-15 From: Sean True Affiliation: Jun. 6, 2026 Our markets depend on transparency. This does not improve that.

Sent from my iPhone

Sharon Sprouse — Jun 6, 2026
Subject: S7-2026-15 From: Sharon Sprouse Affiliation: Jun. 6, 2026 My husband and I follow our wall street portfolios closely. You have no right to exclude us from viewing our retirement income!

Sharron Hope — Jun 6, 2026
Subject: S7-2026-15 From: Sharron Hope Affiliation: Jun. 6, 2026 Keep the quarterly. Transparency in activities is important.

Shelley Caldwell — Jun 6, 2026
Subject: S7-2026-15 From: Shelley Caldwell Affiliation: Jun. 6, 2026 My name is Shelley Caldwell. I retired after 30 years at the national office of (then) Boys Scouts of America; my last two positions there were Editor and Director of Graphic Production.

Retirement has brought new challenges, including managing my pension portfolio. I've always worked best with words and images rather than numbers; it's clear that I didn't inherit my father's accounting skill as an IRS agent.

He taught me enough that I can keep a fairly accurate grasp of my pension and 403b accounts, but I rely heavily on the quarterly reports from my investments.

I've done pretty well at that, but it's going to be a lot harder if I get only two reports a year.

Please help an old lady out, and as my representative, keep the quarterly reporting standard.

Thank you.

Sheri Hall — Jun 6, 2026
Subject: S7-2026-15 From: Sheri Hall Affiliation: Jun. 6, 2026 This is so blatantly ridiculous the only reason it's even being considered is greed. There is no reasonable expectation that this will benefit any but nefarious actors.

Shirley A Dull — Jun 6, 2026
Subject: S7-2026-15 From: Shirley A Dull Affiliation: Jun. 6, 2026 You people must be insane. You already allow insider trading. The SEC IS THERE TO PROTECT THE INVESTING PUBLIC.

ARE YOU GOING TO ELIMINATE 8Ks too???

Julie Dull MAcc CPA

Sent from my iPad

Stefanie Reagan — Jun 6, 2026
Subject: S7-2026-15 From: Stefanie Reagan Affiliation: Jun. 6, 2026 This is a joke. An attempt at creating a deeper division amongst those with and those without in this country. To give rich investors, and companies to more access than regular individuals and it is blatantly disregarding the small investors on purpose so those with the money can make more. Pure greed and it harms more people than it helps.

Essentially you are coming out into the open and saying it by

Stefanie Reagan

Steffen Guenzel — Jun 6, 2026
Subject: S7-2026-15 From: Steffen Guenzel Affiliation: Jun. 6, 2026 Dear Sir or Madam,

Continue requirement for quarterly reporting. If change is needed, then think about the format: quarterly should be a dashboard type overview and, in addition, there can be a bi-annual regular reporting as it is now.

Sincerely,
Steffen Guenzel

Steven Kiel — Jun 6, 2026
Subject: S7-2026-15 From: Steven Kiel Affiliation: Jun. 6, 2026 Steven, retail manager. Reporting should be within 72 hours. This isn't the 1800s by pigeon or smoke signals, we are taking iPhone pictures of the moon. Why can the elite do their business and hide it? They buy, let 5he business

grow, when we finally can see it - they sell!! Don't let the transparency become even murkier!!

Susan Moore — Jun 6, 2026
Subject: S7-2026-15 From: Susan Moore Affiliation: Jun. 6, 2026 Stop giving rich criminals more leverage.

Yahoo Mail: Search, Organize, Conquer

Suzanne Gould — Jun 6, 2026
Subject: S7-2026-15 From: Suzanne Gould Affiliation: Jun. 6, 2026 This is not the legislation that encourages people to invest in corporations. It is more of the same cheating business that gave us an end to Jo Ann's Fabrics, and other favorite places that were raided, pillaged and then closed . We are sick of Wall Street shoving a knife into the heart of consumers. Do not
support this legislation.

Tamara VanMiddlesworth — Jun 6, 2026
Subject: S7-2026-15 From: Tamara VanMiddlesworth Affiliation: Jun. 6, 2026 Tamara Vanmiddlesworth
Pricing Coordinator.
It effects the world economy.

Tanner Balluff — Jun 6, 2026
Subject: S7-2026-15 From: Tanner Balluff Affiliation: Jun. 6, 2026 My name is Tanner Balluff, I'm a software engineer and a retail investor, I rely on quarterly reporting to keep track of my entire financial future, from the trades I make to the status of my RSU's and IRA. I was trained in Information Security, Policy, & Management at Carnegie Mellon University and my degree gave me a deep background in how good governance prevents insider threats and fraud. The only reason to do this is to weaken transparency and public trust on purpose, destabilizing organizations and the market.

Tanya Zaccone — Jun 6, 2026
Subject: S7-2026-15 From: Tanya Zaccone Affiliation: Jun. 6, 2026 Tanya Zaccone. This is just another scheme to obscure dealings. Why three months to six months? One reason. To hide malfeasance. It's the time for American institutions to have more transparency, not less.

Sent from my iPhone

Terry Lee Derrick — Jun 6, 2026
Subject: S7-2026-15 From: Terry Lee Derrick Affiliation: Jun. 6, 2026 This is another way to rig the system. People are already fed up with it. It's bad for democracy and transparency.

Theodore Manzanares — Jun 6, 2026
Subject: S7-2026-15 From: Theodore Manzanares Affiliation: Jun. 6, 2026 The life of the world ?? And and looking forward to what's coming in the end of the years and next year . I want to be able to work with the people not against the people or the businesses and with the countries and to let everyone know that it's not about the money that it's about the people to get them involved and stand up and speak up cuz everyone has a voice I've always believed that we should all be treated equal and I think that why we live this life and I see so many people out there struggling and trying the best they can I think the most important is family and loyalty loyalty is the my one concern when it comes to doing business and for the people and hopefully I could make a change not only for myself but for the world thank you. Thankyou Theodore Sisto Manzanares

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Thomas Blaney — Jun 6, 2026
Subject: S7-2026-15 From: Thomas Blaney Affiliation: Jun. 6, 2026 No blackouts!

Sent from Proton Mail for iOS.

Thomas M. Deboni — Jun 6, 2026
Subject: S7-2026-15 From: Thomas M. Deboni Affiliation: Jun. 6, 2026 In these times of oligarchy, political dishonesty, economic collapse, wanton warfare, cultish demagoguery, technological upset, and environmental destruction, failure to provide true and timely information to investors of all ranks and sizes would be the final straw dropped upon the back of civilization. Do NOT let that happen!

Thomas M. Deboni
Enfield NH
Sent from my iPad

Timothy M. Hayes — Jun 6, 2026
I write to inform the Staff of my opposition to the Commission's proposal to permit reporting companies to cease quarterly
reporting, as described below. All investors, including those who typically do not trade securities in the short term, benefit from being
able to view company results from mostly contemporaneous reporting periods. Under current rules, Forms 10-Q are typically
available about 30 days after a reporting period; this misguided proposal would create a twice-annually information gap period of at
least 90 days.
I am a (happily) retired former corporate counsel whose clients included reporting companies. Now, as an investor, I and all
other investors benefit from quarterly reporting to enable investors to make informed investment

decisions. For example, I routinely
review Management's Discussion & Analysis especially in times of market upheaval. The most recent MD&A is also useful for
assessing liquidity and capital when I consider investing in or disposing of fixed income securities.
While the advocates for this proposed rule argue that it will reduce expenses and create focus on longer-term investment
horizons, I have a vastly different view:
• The United States has a well-deserved, stellar reputation for open and fair securities markets with robust disclosure
framework, which will be eroded as reporting companies are tempted to save a few basis points in an expense line-item
by delaying a periodic report.
• Investors will be "in the dark" about important company developments for extended periods of time when quarterly
reports are missing.
• Rumors, speculation, and innuendo from unscrupulous secondary market traders can fill an information void in the
absence of accurate, timely information, thus emboldening speculators and actually leading to greater market volatility
in the short term.
• Management presentations filling a 10-Q reporting void may become 'pitch' documents not presenting a complete
picture for an investor to be able to form an informed view about a reporting company.
• Over time, investors will begin to view U.S. securities markets as tilted in favor of insiders and those who have special
access to information that the public doesn't have.
This ill-advised proposal is a solution in search of a nonexistent problem, and would result in less transparency and greater
market volatility. I urge the Commission to reject this intuitive.
Respectfully,
Timothy M. Hayes

Tommy Becker — Jun 6, 2026
Subject: S7-2026-15 From: Tommy Becker Affiliation: Jun. 6, 2026 That matters more than any specific argument. A few angles that work: (1) you rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me the market is already unfair. There's an extreme amount of illegal practice and the synthetic shares that are inside this market is insane. I think it already favors insiders way too much.

Sent from my iPhone

Tony Zimmerman — Jun 6, 2026
Subject: S7-2026-15 From: Tony Zimmerman Affiliation: Jun. 6, 2026 What good reason would a business have keeping investors In the dark? No thanks, any company adopting this would not be an investment for me.

Tony Zimmerman
Sales consultant

Transparency is non negotiable.

Trina Sines — Jun 6, 2026
Subject: S7-2026-15 From: Trina Sines Affiliation: Jun. 6, 2026 Blatantly deceitful. We the People have had ENOUGH!!

Tyler Park — Jun 6, 2026
Subject: S7-2026-15 From: Tyler Park Affiliation: Jun. 6, 2026 My name is Tyler Park, I appose these changes to the SEC rules regarding public filings. Your job at the SEC should be to protect the investor, especially the small investors, not make it easier for companies to hide losses and reduce their need to be accountable to their investors

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William Higdon — Jun 6, 2026
Subject: S7-2026-15 From: William Higdon Affiliation: Jun. 6, 2026 This is very bad for the market & people investing

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Wojciech Dominik Bogdan — Jun 6, 2026
Subject: S7-2026-15 From: Wojciech Dominik Bogdan Affiliation: Jun. 6, 2026 Employees of the SEC,

We the American people, demand all businesses and companies be required to continue to report all their numbers quarterly!

Stop acting like a bunch of dispicable corrupt billionaires' lapdogs and do your damn jobs and protect the American peoples' investments and life savings!

Your job is not to feed the rich pigs more money and rob the working class! This proposal is anti-American, and stinks to high heaven of a criminal conspiracy and racketeering. When this is over, you'll all be held accountable by the law.

Regards,

Wojciech Dominik Bogdan
Disabled Combat Veteran

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Zach Ratliff — Jun 6, 2026
Subject: S7-2026-15 From: Zach Ratliff Affiliation: Jun. 6, 2026 Quarterly financial are fundamental in descerning the value of a company as they allow for refunding patterns indicative of deceit and bezel. This information, like the Epstein files, should be available to the public.

Zachary Ratliff
Healthcare Consultant

Michelle Rollins-Hall — Jun 5, 2026
Subject: S7-2026-15 From: Michelle Rollins-Hall Affiliation: Jun. 5, 2026 I believe that this is unnecessary. This would allow fraud to go undetected for a longer period of time. It would be an incentive for people to “borrow” from the account. And for what reason? The savings it would generate is minuscule. This matters to me because if you expect me to invest my cash ISNT accounts such as these, I want it as protected as possible.

Michelle

Alan DT cook — Jun 5, 2026
Subject: S7-2026-15 From: Alan DT cook Affiliation: Jun. 5, 2026 My name is Alan Birmingham Jr. of Newark, Ohio, and I am a cook at a Hilton hotel. I have been in hospitality and tourism business for twenty years. This is important to me because I realize that regular people have stake in securities, and so they should. Anybody should be able to have a fair shot at trading in securities.
Cutting quarterly reporting on securities seems irresponsible to me. If anything, we should have more reporting on them. I feel like this is a kind of attempt at shafting less-able people from contending in securities, which would be both devious and immoral. Let us please not do this, and go ahead, retain our previous configuration of quarterly reporting in securities, I think that this is the only fair way to treat everybody, and not just high-dollar people who have MORE stake in the market than everybody else, or anybody else. Only because there aren't more people trading in securities doesn't make it right to make it harder, particularly at a time when the cost of living is higher, to trade in them.

Alan Lamb — Jun 5, 2026

Subject: S7-2026-15 From: Alan Lamb Affiliation: Jun. 5, 2026 Alan Lamb, investment owner. I am writing about SEC proposed Rule S7-2026-15
This is absolute craziness, there is already fraud taking place with the current reporting requirement. Nothing good will happen and fraud will probably increase if this rule goes through. So please do not allow this rule and increase enforcement instead. Six months increases the time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. Quarterly filings don't prevent fraud, but they dramatically shorten the window and stop it sooner.

Alastair Kay — Jun 5, 2026
Subject: Subject: S7-2026-15 From: Alastair Kay Affiliation: Jun. 5, 2026 Re: Subject: S7-2026-15

To whom it may concern at the SEC,
I would like to object to the above and as that you redact your proposal allowing listed companies to opt-out of quarterly reporting. The quarterly financials reported are necessary for all retail investors to know not only how the company is operating but also allows us to spot important abnormal information when filings are changed intentionally to hide operational errors or in cases of fraud. Filing twice a year will prolong this non-disclosure to retail investors, but not to insiders or those professional investors who have greater access. Therefore i ask that you continue to require public filings of all quarterly financial disclosures.

Kind regards,

Alastair Kay

Alex Cramer — Jun 5, 2026
Subject: S7-2026-15 From: Alex Cramer Affiliation: Jun. 5, 2026 The most important cornerstone of a 'free and fair market' is to ensure people are playing freely and fairly. Quaterly report mandates that shady business can't grow across an entire year without any investigation.

Allison Raduziner — Jun 5, 2026
Subject: S7-2026-15 From: Allison Raduziner Affiliation: Jun. 5, 2026 Keep or increase reporting. Anything this regime does is shady.

Allison Raduziner,
Pilchuck Business Consulting

Sent from my iPhone. Please forgive exuberant assumed spellings by my phone!

Andrea Horbinski — Jun 5, 2026
Subject: S7-2026-15 From: Andrea Horbinski Affiliation: Jun. 5, 2026 Quarterly reporting is essential to keep individual investors informed about corporate risk so we can invest our money with the

knowledge we need to not lose it due to being duped by corporations. Do not allow companies to keep their books secret for up to six months. Keep quarterly reporting.

Andrea Horbinski, PhD

Angela — Jun 5, 2026
Subject: File No. S7-2026-15 From: Angela We deserve to know what you are doing with the money we earn. You are supposed to be working for us! You have enough power already. You don't need more. The American people deserve to get what they have worked for, and that's our hard-earned money, not yours to gamble with.

Anonymous — Jun 5, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 Stop this bill. Keep mandatory monthly reporting to protect small investors from being scammed through loss of equity due to unreported and unscrupulous methods of corporate wealth transference such as buy outs, sell outs, and gains and losses not revealed without full disclosure to ALL.

Sent from my Galax

Anonymous — Jun 5, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 Quarterly reporting is necessary to ensure accountability in a rapidly changing world. Investors need viable current information to make informed decisions. The system works don’t screw it up.

Anonymous — Jun 5, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 This is giving companies a route to get over on everyone. You need to keep the quarterly system to prevent fraud, insider trading, etc. it’s bad enough that the policies in place for everything else have been ruined do not ruin a system that has worked for years. These companies need oversight to be tighter not more lenient. This will be the fall of the people’s oversight and will help to make more people poor. This shouldn’t happen.

Sent from my iPhone

Anonymous — Jun 5, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 I'm not buying what I can't research. Keep quarterly reporting.

Yahoo Mail: Search, Organize, Conquer

Arturo, CEO — Jun 5, 2026
Subject: File No. S7-2026-15 From: Arturo Please keep making public companies report every single quarter to help prevent fraud. We the people need transparency!

Ashley Snyder — Jun 5, 2026
Subject: S7-2026-15 From: Ashley Snyder Affiliation: Jun. 5, 2026 This would be damaging to investors and destroys transparency in publicly owned companies.

Sent from Proton Mail for iOS.

Barbara Gibbons — Jun 5, 2026
Subject: S7-2026-15 From: Barbara Gibbons Affiliation: Jun. 5, 2026 The only reason for companies to reduce reporting is so they have more time to hide problems. If the company is public, the public has a right to know in a timely manner. Barbara Gibbons (Palmyra, Va)

Barbara Gibbons

Barbara Silberg — Jun 5, 2026
Subject: S7-2026-15 From: Barbara Silberg Affiliation: Jun. 5, 2026 Change in reporting will let theives cash out. Keep an eye on them.
Barbara Silberg
Houston, TX.

Bernadette Halloran — Jun 5, 2026
Subject: S7-2026-15 From: Bernadette Halloran Affiliation: Jun. 5, 2026 Why is the authority to investigate (and hold corporations accountable) of the SEC being undermined. Passing such a rule ONLY is good for the criminals.

Beth Horowitz — Jun 5, 2026
Subject: S7-2026-15 From: Beth Horowitz Affiliation: Jun. 5, 2026 What a terrible idea! Capitalism only works if there is transparency. There is no reason to be passing this rule except to REDUCE transparency to the normal investors while the big shots corruptly work with insider information. Stop

making our system unfair to the average investor. There is absolutely no reason to be passing this law, except for this administration s involvement in and encourageWhat a terrible idea? Capitalism only works if there is transparency. There is no reason to be passing this rule except to REDUCE transparency to the normal investors while the big shots correctly work with insider information. There is no reason to pass this except for this administrations participation in and encouragement of corruption.

Bob Stevens — Jun 5, 2026
Subject: S7-2026-15 From: Bob Stevens Affiliation: Jun. 5, 2026 As a retired person I am solely dependent on my management of my investments to provide funds to live on. I am very distressed that the SEC is even considering a plan to let companies hide their activities - good and bad - for 6 months without public disclosure. I need timely and accurate company information in order to properly choose between investment choices. We have already seen the effects of ethic-less company leaders and allowing them months and months and more months to hide behind non-disclosure is a danger to the investing public and even to the fund managers that a lot of us depend on in their investing choices.
It's been said that the SEC is claiming that this 6 month approach is taking the world by storm, and it is only beneficial. Problem is it seems that is a lot of hot air. There have been numerous downsides experienced by those countries that have tried it, the UK, EU and Singapore have all seen negative consequences. The SEC's job is to protect and serve the investing public, not the devious corporate leaders who want to stack the odds in their favor and line their pockets with our money. We don't need more Madoffs, more Enrons, more SMCIs, more Worldcoms in our lives. We don't need another GFC or Internet bubble bursting. They are hard to detect as it is. We need accurate and timely information, delivered quarterly to the investing public, because these are Public Corporations.
Do your job SEC. Ensure the marketplace is fair to everyone. Do not allow some to optionally hide behind the curtains for 6 months.

Thank you for your attention in this manner.
Bob Stevens
retired investor

Bobby Pattillo — Jun 5, 2026
Subject: S7-2026-15 From: Bobby Pattillo Affiliation: Jun. 5, 2026 Why would you let them hide it. Is it for your or their profit...or both???

Bret Vanderplough — Jun 5, 2026
Subject: S7-2026-15 From: Bret Vanderplough Affiliation: Jun. 5, 2026 The idea of moving away from quarterly reports is ridiculous. Please don't contribute to making the country even worse than what it's already becoming...

Brian Doherty — Jun 5, 2026
Subject: S7-2026-15 From: Brian Doherty Affiliation: Jun. 5, 2026 Eliminate the onerous 10-Q but enhance the scope of material event disclosure for the 8-K or replacement.

Same protection, more timely and less cost.
Sent from my iPad

Carol Leake — Jun 5, 2026
Subject: S7-2026-15 From: Carol Leake Affiliation: Jun. 5, 2026 We’re in a time when more transparency is needed, not less.

Sent from my iPhone

Carol O'Callaghan Staves — Jun 5, 2026
Subject: S7-2026-15 From: Carol O'Callaghan Staves Affiliation: Jun. 5, 2026 My name is Carol Staves. I am a homemaker. This matters to me because I am an Amercan who believes in truth, honor, justice, and equality. This gives a window for corruption. This should never be allowed.

Carol Ward — Jun 5, 2026
Subject: S7-2026-15 From: Carol Ward Affiliation: Jun. 5, 2026 Carol Ward CSA UBS- This will hide data for too long from investors. We have the right to know quarterly what the numbers are regarding our investments. This also would increase the amount of time to hide any adverse news. This is an awful idea!
Carol Ward

Sent from my iPhone

Carole Lester — Jun 5, 2026
Subject: S7-2026-15 From: Carole Lester Affiliation: Jun. 5, 2026 As a retired widow I rely on my meager investments to live out my life. With a volatile stock market we need quarterly updates on owned stocks and projections. I do not trust the current administration and fear they are benefitting from insider trading—the rich get richer and I am struggling to have enough money to live on. Please continue with Quarterly Earnings Reports. Carole Lester. Retired in 2020. 75 years old in great health. Chances are I will live to at least 90 years old.

Sent from my iPhone

CFP Mike Spelman — Jun 5, 2026
Subject: S7-2026-15 From: CFP Mike Spelman Affiliation: Jun. 5, 2026 People barely know what they invest in now... moving to a semi annual cadence will only make things worse

Sent from my iPhone

Securities offered through LPL Financial Member FINRA/SIPC

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Chris Nelson — Jun 5, 2026
Subject: S7-2026-15 From: Chris Nelson Affiliation: Jun. 5, 2026 I'm Chris. A software developer in Northern California. I feel companies already try to pull lots of financial tricks to keep things looking good the public. The last thing I want is for it to be easier for companies to hide more for longer.

Christine Mulder — Jun 5, 2026
Subject: S7-2026-15 From: Christine Mulder Affiliation: Jun. 5, 2026 The cheating thieves are trying once again to hide shady dealings. With cripto de reg pushes, hopes to mingle with REAL money? My REAL money? They can back their own crap , not with US fed assured (real money) bank funds! WTF! Regulate or outlaw!

Sent from my iPhone

Chuck Schultz — Jun 5, 2026
Subject: S7-2026-15 From: Chuck Schultz Affiliation: Jun. 5, 2026 You need to keep quarterly reporting as a requirement. As a retiree it is imperative that I have frequent updates on my financial situation, if I am not to end up as a ward of the state.
Regards,
C Schultz

Chuck Sherwood — Jun 5, 2026
Subject: S7-2026-15 From: Chuck Sherwood Affiliation: Jun. 5, 2026 Hey SEC, don't let public corporations hid the quarterly data we need to be able to analyze and know what's going on with our investments.

Chuck Sherwood, former public sector telecom/cable consultant

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Colton Growney — Jun 5, 2026
Subject: S7-2026-15 From: Colt Growney Affiliation: Jun. 5, 2026 To Whom it May Concern,

Semiannual reporting for publicly traded companies will reduce available information for market participants, making our capital markets less efficient and more prone to manipulation. This is categorically a bad outcome for publics and investors alike. As an investment advisor with 10 years in the industry, a CFA charterholder, and a history major, I can confidently suggest that a decision to

move to semiannual reporting will lead to bad outcomes for stakeholders, the opposite of what the SEC should be aiming to achieve.

Please consider maintaining the current reporting schedule for publicly traded companies, for the benefit of stakeholders in American capital markets.

Regards,
Colton Growney, CFA

Craig Wobrak — Jun 5, 2026
Subject: S7-2026-15 From: Craig Wobrak Affiliation: Jun. 5, 2026 Craig Wobrak - Machinist

Why the government would want to enable opacity and the opportunity for fraud amongst large (or small)corporations is beyond me. Less reporting means less knowledge for main street investors, as well as opportunities for companies to cook the books without detection, putting increased economic risks that will disproportionately affect average US citizens while the upper echelons of society remain insulated, or worse, involved in insider trading. Stop catering to the wealthy elite and show some respect for the 90% of Americans who would be harmed by this policy.

Cypress Cordero — Jun 5, 2026
Subject: S7-2026-15 From: Cypress Cordero Affiliation: Jun. 5, 2026 Cypress Cordero, Uber Driver, Human being. I think the more opportunity people have to invest into a business big or small they need more transparency and more confident buy ins. Changing time for filings from 4 times a year to a Corporate 2 times a year sounds like we are going backwards. Ive been told this sounds like more potential for shady insider trading. If you want more investors be more transparent. A public stock market deserves a public look in to the markets and what businesses are making which moves. I'm surprised this is trying to be pushed through the SEC. Reporting filings twice a year? Quarterly is much more responsive and insightful. For everyone. If anything we need more honor and tradition in this time of uncertainty than to allow businesses to go unseen for 6 months. Thank you for hearing me out. The stock market is very important to me.
Written,
Cypress Cordero of Santa Cruz, California email:cypresscordero55@gmail.com phone:831-430-8309

Daniel Choi — Jun 5, 2026
Subject: S7-2026-15 From: daniel choi Affiliation: Jun. 5, 2026 I've been an auditor and I can tell you quarterly already isn't enough to protect the public, semi-annual is absolutely insane and could only possibly be pushed by those looking to seek harm.
-daniel choi, business consultant

Danny Navarro — Jun 5, 2026
Subject: S7-2026-15 my comments From: Danny Navarro Affiliation: Jun. 5, 2026 My name is Daniel Navarro I live in Washington DC. This is important to me because I need to know how companies

are doing that I'm invested in, and I do not want to wait 6 months to find out when things are bad.

Darlene Ryan — Jun 5, 2026
Subject: S7-2026-15 From: darlene ryan Affiliation: Jun. 5, 2026 Accountability and transparency for all.

David Chan — Jun 5, 2026
Subject: S7-2026-15 From: David Chan Affiliation: Jun. 5, 2026 david c
entrepreneur
one of the strengths of our capital markets from a global perspective is transparency. filings should remain quarterly if we still want to maintain our competitiveness in the global market place

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David Schwab — Jun 5, 2026
Subject: S7-2026-15 From: david schwab Affiliation: Jun. 5, 2026 In a world of computers that tabulate numbers every day, why on earth would we go semester based. We should, if anything go monthly with less narration in reports.

David Scott Smith — Jun 5, 2026
Subject: S7-2026-15 From: David Scott Smith Affiliation: Jun. 5, 2026 It is proposals like this that have caused Americans to distrust everything about their government. The Trump Administration isn't even trying to hide their corruption anymore.

Dawn Ann Gallagher — Jun 5, 2026
Subject: S7-2026-15 From: Dawn Ann Gallagher Affiliation: Jun. 5, 2026 You can’t change the reporting rules. This isn’t fair to institutional investors.
Stop scamming Americans.

Sent from my iPhone

Deb Driver — Jun 5, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 I support quarterly reporting, nothing longer! Longer reporting gaps are NOT in the best interest of the American people or competition - maintain maximum transparency. Quarterly is barely enough when stocks and world events change so rapidly. - Deb Driver

— From Deb’s iPhone

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degmel55 — Jun 5, 2026

Subject: S7-2026-15 From: degmel55 Affiliation: Jun. 5, 2026 Stop this to keep from defrauding the public. These protections are necessary to protect the hard working smaller investors who CANNOT afford to be to have their life savings destroyed by by unscrupulous and corrupt people keeping the books for these investors. All SEC controls need to be enacted and protected to ensure publicly funded investments are not seized, forfitted or risked without complete fiscal oversight. All monthly reporting should remain the same. Melanie DeGiorgis, Retired Educator . This is important to all who have earned and invested in the future of America.

Sent from my Galaxy

Dennis Joyce — Jun 5, 2026
Subject: S7-2026-15 From: Dennis Joyce Affiliation: Jun. 5, 2026 Dennis Joyce,

retired. I don't trust the rich and infamous to be honest and above board. Giving them more time to screwup my retirement investment doesn't lend itself to my benefit.

Sent from my Galaxy

Diane Johnson — Jun 5, 2026
Subject: S7-2026-15 From: Diane Johnson Affiliation: Jun. 5, 2026 Diane Johnson, resident of Minnesota. I have been retired for 5 years. I depend on my pension, social security, and my investments for my living expenses. Keep required financial reporting quarterly!! Financial transparency is necessary to make intelligent investment decisions. Thank you.

Don Poggemoeller — Jun 5, 2026
Subject: S7-2026-15 From: Don Poggemoeller Affiliation: Jun. 5, 2026 Donald Poggemoeller, electrical preventative maintenance technician. Do not give the deceitful more of a chance to commit fraud. As a 401k owner I deserve the same forsight as the wealthy.

Donna Clark — Jun 5, 2026
Subject: S7-2026-15 From: Donna Clark Affiliation: Jun. 5, 2026 Oh hell no. The industry already has questionable practices that enrich them and rob the working class. We need less corruption and far more transparency.

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donna mccollum — Jun 5, 2026
Subject: S7-2026-15 From: donna mccollum Affiliation: Jun. 5, 2026 The trend toward secrecy is strong in this country right now. This SEC decision would only add to that ability to hide things, to keep ordinary people from doing their own thinking about what is best for them instead of the super rich. Please continue reporting every three months.

Dr. Donna McCollum
Retired and on fixed income

Sent from my iPad

Doug Blair — Jun 5, 2026
Subject: S7-2026-15 From: Doug Blair Affiliation: Jun. 5, 2026 You all know this is a bad idea. Please don't do it.

Elisabeth Hass — Jun 5, 2026
Subject: S7-2026-15 From: Elisabeth Affiliation: Jun. 5, 2026 I am a retail investor and strongly support keeping quarterly reporting requirements for public companies. Quarterly reports are one of the few standardized, reliable sources of information available equally to all investors. Reducing mandatory reporting to every six months would increase information gaps, make it harder for ordinary investors to evaluate companies, and create greater advantages for insiders and large institutions with access to alternative sources of information. The benefits of transparency, accountability, and investor confidence outweigh any compliance burden associated with quarterly reporting. Please retain the current quarterly reporting framework.
Sincerely,
Elisabeth Hass
Portland, Oregon

Elizabeth Oseid — Jun 5, 2026
Subject: S7-2026-15 From: Elizabeth Oseid Affiliation: Jun. 5, 2026 This sounds like another move to creating a new third world country right here at home. If companies are reporting Q6M, I will invest elsewhere. I will also cease to do business with these companies the the extent possible because the only reason to do this is to be more corrupt. Good luck with that SEC. The new fascist regime hat we are under will not be around long and neither will companies that investors and consumers cannot trust.

Ellen Crosby — Jun 5, 2026
Subject: S7-2026-15 From: Ellen Crosby Affiliation: Jun. 5, 2026 Ellen F Crosby, retired RRT
Stay in your lane and stop trying to make the billionaires happy at our expense.

Sent from my iPad

Emily W — Jun 5, 2026
Subject: S7-2026-15 From: Emily W Affiliation: Jun. 5, 2026 Allowing these institutions to work behind the scenes, favorably for themselves and against the American people without regular disclosure and full transparency is utterly unacceptable and downright criminal. In this age of massive corruption it's so important to stay on top of every issue that emerges around Wall Street, corporate and banking corruption.

It's the SEC's job to stay on top of the protections required for a stable economy, which when left to the criminals, affects every Americans economic welfare negatively.

Emily West
Amherst, Massachusetts

"Man plans and God laughs." -- George Hanus

"We've begun to raise daughters more like sons... but few have the courage to raise our sons more like our daughters." -- Gloria Steinem

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Erik Peterson — Jun 5, 2026
Subject: S7-2026-15 From: Erik Peterson Affiliation: Jun. 5, 2026 This hurts the average investor and gives more power to insiders. This is completely unacceptable.

Family Kandadai — Jun 5, 2026
Subject: S7-2026-15 From: Family Kandadai Affiliation: Jun. 5, 2026 Please don't kill quarterly earnings report please. This is what makes US markets transparent and attractive.

Farhad Dhabhar — Jun 5, 2026
Subject: File No. S7-2026-15 From: Farhad Dhabhar In whose interest is the SEC acting? In whose interest SHOULD the SEC be acting? There's not a chance that it's in the public's best interest to decrease the frequency with which companies have to report. This will only pave the way for more corruption and grift from insiders at the expense of retail investors. If it costs companies more money to report quarterly, so be it. Let them figure out how to pay for it. Perhaps they can reduce the salaries of overpaid executives to compensate for that. KEEP QUARTERLY REPORTING please. Semi-annual reporting will just increase the ability of corporations to cover up malfeasance and hurt ordinary people.

Fragrant D — Jun 5, 2026
Subject: S7-2026-15 From: Fragrant D Affiliation: Jun. 5, 2026 Gene retired.

This would give bad actors more time to get away with their crimes bad idea.

Frances Heath — Jun 5, 2026
Subject: S7-2026-15 From: Frances Heath Affiliation: Jun. 5, 2026 Frances Heath, retired! It matters because you already screw the little guy! You try to survive on my meager 401k & SSA as is....what do you have to hide?!

Gayle Partmann — Jun 5, 2026
Subject: S7-2026-15 From: Gayle Partmann Affiliation: Jun. 5, 2026 All we 401K investors need quarterly reporting to track where we are in our retirement savings! Need to keep on top of things to make changes.

Giovanni Montgomery — Jun 5, 2026
Subject: S7-2026-15 From: Giovanni Montgomery Affiliation: Jun. 5, 2026 SEC stop trying to help insider trading, insiders already have a 3 month investing lead on the public with quarterly reporting. Absolutely against switching to bi-annual reporting, it seems like the SEC just wants no publicly disclosed filings from publicly-traded companies.

Stop making corrupt policies to help only insiders SEC, the investing public has a right to disclosure. The voter will not accept a Communist China opaque stock market.

Grace Montgomery — Jun 5, 2026
Subject: File No. S7-2026-15 From: Grace Montgomery I have been an investor for over 25 years. I have both private accounts with two brokerages, 401K and 403(B) accounts. I read the reports that a company generates, files and sends out to gather information and, make informed decisions on purchasing or selling a holding. If the required reports are reduced the public as well as the investment firms are then making uninformed decisions. A company could suddenly be having problems and, with the reduced reporting we (myself, the public and investment firms) will be unaware of greatly reduced earnings, increased debt and impending doom. Please keep the reporting requirements as they are so we all can make better informed decisions. Regards, Grace Montgomery

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Gregory Capaldi — Jun 5, 2026
Subject: S7-2026-15 From: Gregory Capaldi Affiliation: Jun. 5, 2026 Companies need more accountability not less

In this day of high frequency trading, 6 months is
an eternity.

I saved my whole life to establish a decent 401K retirement nest egg, which will be at risk as my investment choices will be less transparent.

I would opt for MORE frequent filings. Once a month.

Thank you,

Gregory Capaldi
Healthcare industry worker

Hunter Camfield — Jun 5, 2026
Subject: S7-2026-15 From: Hunter Camfield Affiliation: Jun. 5, 2026 We need more accountability not less. Please don’t change this to a 6 month rule. SpaceX is already going to sldestroy all of our retirement accounts

Best Regards,
Hunter Camfield

I D — Jun 5, 2026
Subject: S7-2026-15 From: I D Affiliation: Jun. 5, 2026 Less oversight is silly with a track record like Wall Street.

Ia Terry — Jun 5, 2026
Subject: S7-2026-15 From: ia terry Affiliation: Jun. 5, 2026 Ann Terry, consultant.
I need quarterly statements to accurately track my investments since I am retired. This 6month window is unacceptable. You are using my money as an investment I have a right to know what is happening!!

Ian Bell — Jun 5, 2026
Subject: S7-2026-15 From: Ian Bell Affiliation: Jun. 5, 2026 Our government is already at its LEAST trusted and supported by the Commonwealth. This is nothing but the spread of corruption, a cancer reaching its way across our government to fill every gap with insider trading and embezzlement.

Irene Heurkens — Jun 5, 2026
Subject: Reporting financials From: Irene Heurkens Affiliation: Jun. 5, 2026 I am a retired teacher and rely on quarterly reports to keep track of my investments, therefore want to see as much transparency as possible.

Many people rely on your report every three months, not every 6 months.

Irene H.

Jacob Garlick — Jun 5, 2026
Subject: S7-2026-15 From: Jacob Garlick Affiliation: Jun. 5, 2026 We need accountability, allowing the filings for information to double on an annual basis would hurt all consumers, but especially those who stand to lose the most

Sent from my Galaxy

Jacob Glazner — Jun 5, 2026
Subject: S7-2026-15 From: Jacob Glazner Affiliation: Jun. 5, 2026 To Whom It May Concern,

My name is Jacob Glazner, and I am a retail investor, homeowner, and working professional in Louisiana. I currently work as a Program and Project Management professional in the electrical manufacturing industry and regularly invest a portion of my income into publicly traded companies and retirement accounts.

I am writing to express my support for maintaining quarterly reporting requirements for publicly traded companies.

As an individual investor, I do not have access to management teams, institutional research, private analyst meetings, or the resources available to large investment firms. Quarterly reporting is one of the few tools available to investors like me that provides consistent, transparent, and standardized information about a company's financial health and operational performance.

Timely reporting helps create a level playing field between everyday investors and large institutional investors. Without quarterly reporting, the gap between those with access to information and those without would likely widen. Transparency is one of the primary reasons U.S. capital markets are viewed as the strongest and most trusted in the world.

In my professional career, I manage complex programs and projects worth millions of dollars. Decisions are made using regular reporting cycles, milestone reviews, schedule updates, and performance metrics. Waiting six months or a year to identify problems would make effective management significantly more difficult. The same principle applies to public companies. Investors need periodic visibility into performance, risks, cash flow, debt levels, and management execution in order to make informed decisions.

Quarterly reporting also serves as an important accountability mechanism. Public company executives and boards are entrusted with shareholder capital. Regular disclosures encourage disciplined management, allow investors to identify emerging issues sooner, and help maintain confidence in the market.

While I understand concerns that quarterly reporting may contribute to short-term thinking, I believe the solution is not to reduce transparency. Long-term investors can choose to focus on multi-year performance trends while still benefiting from quarterly updates. Less information does not necessarily promote long-term thinking; it often increases uncertainty.

As someone who invests regularly for retirement and long-term financial security, I strongly believe quarterly reporting remains an essential component of fair, efficient, and transparent capital markets.

Thank you for your consideration.

Sincerely,

Jacob Glazner
Metairie, Louisiana
Retail Investor and Project Management Professional

Sent from my iPhone

Jacob Rippelmeyer — Jun 5, 2026

Subject: S7-2026-15 From: Jacob Rippelmeyer Affiliation: Jun. 5, 2026 We need to hold businesses accountable on financial matters as often as possible. Checks and balances are what help this country to function properly. That concept applies to businesses as well.

James Galle — Jun 5, 2026
Subject: S7-2026-15 From: James Galle Affiliation: Jun. 5, 2026 This is a terrible idea. People will end up in worse conditions that could cost them their groceries being unaffordable, or losing their homes.

James Hardin Jr. — Jun 5, 2026
Subject: S7-2026-15 From: James Hardin Jr. Affiliation: Jun. 5, 2026 It’s inconceivable to me that the very government agency that is tasked with protecting investors is doing everything within its power to obscure investors vision of corporate performance giving us 1/2 the information we currently enjoy. Shame on the SEC for bending the knee. This has nothing to do with the cost of compliance and everything to do with politics.

Sincerely

James & Julie Hardin

Sent from my iPad

Janet Porter — Jun 5, 2026
Subject: S7-2026-15 From: Janet Porter Affiliation: Jun. 5, 2026 Dr. Janet Porter, Psychiatric Mental Health Nurse Practitioner-BC. Please keep quarterly reporting. I cannot make informed decisions about investing if I don't have up to date information.

Yahoo Mail: Search, Organize, Conquer

Jani Kajala — Jun 5, 2026
Subject: S7-2026-15 From: Jani Kajala Affiliation: Jun. 5, 2026 Reducing reporting frequency clearly reduces transparency to the markers.

Jani Kajala,
McKinney, Texas

Jason — Jun 5, 2026
Subject: S7-2026-15 From: Jason Affiliation: Jun. 5, 2026 Going from 3 to 6 months provides less

transparency at a time when confidence in our institutions is eroding. Global confidence in US capital markets has made America great for decades. Why jeopardize that with less transparency? Productivity gains are on the horizon that make more frequent reporting easier. Our ideal should be real-time reporting. We're heading in the wrong direction. Please turn this ship around.

Jason Boyd, Individual investor — Jun 5, 2026
Subject: File No. S7-2026-15 From: Jason Boyd Hello, Our markets need transparency and trust to function properly. Reducing reporting requirements will increase opportunities for fraud and abuse, will harm investors, and will drive capital to other safer more transparent markets. Please do not reduce the reporting requirements. Thanks.

Jean Stewart — Jun 5, 2026
Subject: S7-2026-15 From: Jean Stewart Affiliation: Jun. 5, 2026 Stop coddling rich people. The function of a government is to ensure that ALL of its citizens have a decent life.

Jeff Villinski — Jun 5, 2026
Subject: S7-2026-15 From: Jeff Villinski Affiliation: Jun. 5, 2026 My name is Jeff Villinski and have recently retired from my teaching career where I helped 8th grade students develop their thinking skills, their values and, hopefully, at least a little something about science (specifically chemistry and physics). I am an investor and have chosen to invest primarily in US based stocks due to patriotism, wanting to be part of our own economy and a belief that our approach to government and general morals are fair, transparent and makes it possible for any American to succeed through hard work. Adopting semi-annual reporting is against all of these values. The global precedent you site is in fact not universal, is uncommon and in fact Singapore is considering revoking it due to a decrease in investment. Semi-annual reporting has negligible cost savings and these don’t benefit the average investor. My biggest criticism is semi-annual reporting will make it harder for investors to make timely decisions and will allow companies more opportunity for fraud and misdirection, all of which hurt the average investor (though can certainly benefit insiders). In American we value honesty and fairness, and there are no arguments about semi-annual reporting that align with or support those values. Please do not adopt semi-annual reporting; please keep the long tradition of regulatory oversight intact and keep our stock exchange as the standard against which all other nations are compared. Thank you for your time. Jeff

Sent from my iPhone

Jeremy Leslie — Jun 5, 2026
Subject: S7-2026-15 From: Jeremy Leslie Affiliation: Jun. 5, 2026 Jeremy Leslie
Senior technical consultant

Why give public businesses more time to hide financial woes? The AI bubble is going to pop, does our administration want to save AI executives that do nothing for the common person?

Jim — Jun 5, 2026
Subject: S7-2026-15 From: Jim Affiliation: Jun. 5, 2026 Having been an insider - keep the 4/yr schedule.

Jim Hazlett's I Phone

Joanne Engman — Jun 5, 2026
Subject: S7-2026-15 From: Joanne Engman Affiliation: Jun. 5, 2026 If we must report our income or face charges and fines so must corporations. After all the government sees them as persons with rights. Shouldn't they have responsibilities as well?
Sincerely,
Joanne V. Engman

Sent from my iPhone

Joe Wolfarth — Jun 5, 2026
Subject: S7-2026-15 From: Joe Wolfarth Affiliation: Jun. 5, 2026 NO HIDING THE TRUTH!!! THE PEOPLE DESERVE TO KNOW!

John McCool — Jun 5, 2026
Subject: S7-2026-15 From: John McCool Affiliation: Jun. 5, 2026 6 mo is way too long for reporting. Too much fraud and abuse can happen in this amount of time. In a time when rules should be getting stricter, you are leaning for leniency. If corporation can cheat, they will. 6mo gives them that time to cheat.

Jeff

John Watt, Business Owner — Jun 5, 2026
Subject: File No. S7-2026-15 From: John Watt The timing of this proposed change is noteworthy. The country is suffering through an administration whose only goals are self-enrichment, removal of government safeguards, and retribution for perceived slights. This proposal seems to give them another tool to use with their cronies to spread corruption and allow illegal activities to go unpunished. I, for one, do not support this proposal.

Jordan Silvera — Jun 5, 2026
Subject: S7-2026-15 From: Jordan Silvera Affiliation: Jun. 5, 2026 I'm writing to share my strong opposition to the proposal that would let public companies shift from quarterly to semi-annual financial reporting. For over fifty years, the three-month reporting cycle has been a vital safeguard for the average investor, and cutting that frequency in half feels like a massive step backward for market transparency.

If we move to a six-month window, we are essentially greenlighting a massive information gap. Corporate insiders and massive institutional funds will always find ways to track a company's health in real-time, but regular retail investors don't have those resources. We rely on these timely disclosures to make educated decisions. Leaving the public in the dark for half the year just invites wilder market volatility and rewards the people who already hold all the cards.

The SEC's job is to protect investors, not shield corporations from routine transparency. Please keep the current quarterly system.

Jordan Silvera

Joseph Corcoran, Managing Director, and Associate General Counsel, and Raymond Mosca, Assistant Vice President, Asset Management Group, Securities Industry and Financial Markets Association — Jun 5, 2026
June 4, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090
Re: Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15
Semiannual Reporting
Dear Ms. Countryman:
The Securities Industry and Financial Markets Association ("SIFMA")1 and its Asset Management Group ("SIFMA AMG")2 are writing to request that the Securities and Exchange Commission ("SEC" or "Commission") extend the comment period on the Commission's Proposed Semiannual Reporting Rule ("the Proposal")3 by 60 days to provide commenters with additional time to review and comment on the Proposal, which would allow companies to file semiannual reports in lieu of quarterly reports to meet their interim reporting obligations under the Securities Exchange Act of 1934.
SIFMA and SIFMA AMG represent broker-dealers and asset managers that invest in and have as clients public companies of all sizes across the U.S. capital markets. SIFMA members also serve as underwriters and placement agents for companies seeking to raise capital in the
1 SIFMA is the leading trade association for broker-dealers, investment banks and asset managers operating in the
U.S. and global capital markets. On behalf of our industry's one million employees, we advocate on legislation,
regulation and business policy affecting retail and institutional investors, equity and fixed income markets and
related products and services. We serve as an industry coordinating body to promote fair and orderly markets,
informed regulatory compliance, and efficient market operations and resiliency. We also provide a forum for
industry policy and professional development. SIFMA, with offices in New York and Washington, D.C., is the U.S.
regional member of the Global Financial Markets Association (GFMA).

2 SIFMA AMG brings the asset management community together to provide views on U.S. and global policy and to
create industry best practices. SIFMA AMG's members represent U.S. and global asset management firms that
manage more than 50% of global AUM. The clients of SIFMA AMG member firms include, among others, tens of
millions of individual investors, registered investment companies, endowments, public and private pension funds,
UCITS and private funds such as hedge funds and private equity funds. For more information, visit http://www.sifma.org/amg.
3 See SEC Semiannual Reporting, 91 F.R. 24968 (May 7, 2026), https://www.govinfo.gov/content/pkg/FR-2026-05-
07/pdf/2026-09095.pdf.

public markets, including through initial public offerings. These are the perspectives from which SIFMA and SIFMA AMG are evaluating the Proposal.
As the Commission notes, the Proposal represents a significant change to the long-standing quarterly reporting regime for public companies and could have wide-ranging impacts on the capital markets. Such a significant change raises complex and technical issues. For example, from a SIFMA perspective, the Proposal creates questions regarding underwriters' due diligence processes. From a SIFMA AMG perspective, the Proposal creates questions about the timeliness of information available to investors and the ability of investors to compare companies in the same sector if they report financial information on different cadences. Given the potential significant implications of the Proposal on various aspects of capital markets, we request an additional 60 days to evaluate the potential impacts of the Proposal.
We also note that there are currently two additional outstanding rulemaking proposals relating to offering reform.
4 Given the overlapping comment periods of these proposals and the
overarching policy objectives of facilitating capital formation in public markets and encouraging IPOs, additional time to consider these proposals concurrently would allow our members to more thoroughly review the proposals, better articulate their opinions, and provide more useful suggestions to the SEC.
Finally, the comment letter due date currently falls on July 6th, 2026. This coincides with the 250th anniversary of American independence. We expect that many of our members' staff will likely be unavailable or occupied with other obligations during this once-in-a-lifetime celebration.
Accordingly, we kindly request that the Commission extend the July 6th comment deadline by 60 days to provide our members and other market participants additional time to review the Proposal and more fully assess the potential implications of semiannual reporting by public companies. If you have any questions or wish to discuss our extension request, please do not hesitate to contact us by calling Joe Corcoran at (202) 962-7383 or Ray Mosca (202) 962-7342.
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4 See SEC Registered Offering Reform, 91 F.R. 31022 (May 26, 2026), https://www.govinfo.gov/content/pkg/FR-
2026-05-26/pdf/2026-10373.pdf; SEC Enhancement of Emerging Growth Company Accommodations and
Simplification of Filer Status for Reporting Companies, 91 F.R. 30086 (May 21, 2026), https://www.govinfo.gov/content/pkg/FR-2026-05-21/pdf/2026-10222.pdf.

Sincerely,

_____
Joseph Corcoran
Managing Director and Associate General Counsel
Securities Industry and Financial Markets Association
1099 New York Avenue, NW, 6th Floor

_____
Raymond Mosca
Assistant Vice President, Asset Management Group
Securities Industry and Financial Markets Association
1099 New York Avenue, NW, 6th Floor
cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Peirce, Commissioner
The Honorable Mark T. Uyeda, Commissioner

Joyce Baskind — Jun 5, 2026
Subject: S7-2026-15 From: Joyce Baskind Affiliation: Jun. 5, 2026 I'm an ordinary retail worker (cashier) who works part time now. Information is vital to my financial wellbeing.

Joyce Baskind

Joyce Hoffman — Jun 5, 2026
Subject: S7-2026-15 From: Joyce Hoffman Affiliation: Jun. 5, 2026 Why are they allowed to this in the first place/…..it is un ethical what is world coming to? We are all life human . We should be working for the good of ALL HUMANS! ! Not see where we can screw each other!

Joyce

Judy Stapleton — Jun 5, 2026
Subject: S7-2026-15 From: Judy Stapleton Affiliation: Jun. 5, 2026 Keep it public.
Silly me, but level the playing field.

Judy

Julie Green — Jun 5, 2026
Subject: S7-2026-15 From: Julie Green Affiliation: Jun. 5, 2026 I've been an investor since the 70s. Started with common stock. I'll admit I didn't do legitimate research before I graduated high school (1980).

I oppose changing to semi annual reporting. I'm not an industry insider, I have to rely on the contemporary release of audited financials, meanwhile, there will be market slippage while insiders take positions or move out of positions according to what they know… before the public knows it

Yeah, I know that should be part of your enforcement, so please enforce the reporting requirements, I don't wanna have to rely on regulatory actions to punish illegal moves while I remain punished because of those illegal moves directly in the market

My primary email is leathercorsetry@gmail.com. Thief is done this face won't let me change my email.

Is Julie

Sent from my iPad

Justin Hsi — Jun 5, 2026
Subject: S7-2026-15 From: Justin Hsi Affiliation: Jun. 5, 2026 Justin Hsi, CEO. Quarterly statements matter because we need a pulse on what is happening with a company. Waiting half a year is too long. I have been a victim of fraud by various companies and the damage would have been far greater if they were reporting less than quarterly.

Karen Kirchdoerfer — Jun 5, 2026
Subject: S7-2026-15 From: Karen Kirchdoerfer Affiliation: Jun. 5, 2026 Why the change? What are they trying to hide? When people invest their money, they have a right to know what's going on at all times!

Sent from my iPhone

Karl Stathakis — Jun 5, 2026
Subject: S7-2026-15 From: Karl Stathakis Affiliation: Jun. 5, 2026 Don't reduce the frequency of reporting. Make the metrics more lightweight, and *potentially more frequent* (monthly or even weekly, rather than quarterly).

The name of the game is to focus everyone more on long-term thinking. Less-frequent disclosures aren't the way to do it.

Kathy Dull — Jun 5, 2026
Subject: S7-2026-15 From: Kathy Dull Affiliation: Jun. 6, 2026 We need more transparency, not less!

Kathy Gervais — Jun 5, 2026

Subject: S7-2026-15 From: Kathy Gervais Affiliation: Jun. 5, 2026 Stop the Corruption, Criminals, Grifting, Lying in The White House and Most Republicans. Tired of their Grifting, Stealing from the American People and America. Deplorable!!! Catherine Gervais Retired and Struggling

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Kathy Gray — Jun 5, 2026
Subject: S7-2026-15 From: Kathy Gray Affiliation: Jun. 5, 2026 This matters to me because it's unfair and super shady for corporations. My name is legion. Kathy Gray

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Kathy Holland — Jun 5, 2026
Subject: S7-2026-15 From: Kathy Holland Affiliation: Jun. 5, 2026 Future investor - NO

Kennyon Sadler — Jun 5, 2026
Subject: S7-2026-15 From: Kennyon Sadler Affiliation: Jun. 5, 2026 Kennyon Sadler, Cybersecurity Analyst this is a bad idea from the administration and will crush the retail marker which is always behind and bears the lion’s share of the failure. Leave it as is!

Kent McMillen — Jun 5, 2026
Subject: S7-2026-15 From: Kent McMillen Affiliation: Jun. 5, 2026 Please don't change reporting rules for corporations offering 401-K's!

Kimberly Miller — Jun 5, 2026
Subject: S7-2026-15 From: Kimberly Miller Affiliation: Jun. 5, 2026 I’m less than 10-years from retirement. My husband is retired and drawing social security. It’s critical for us to keep tabs on what is necessary for our income and ability to live. Twice a year checks are not enough transparency.
Kimberly Miller
Auditor for BCBS

Sent from my iPhone

Kyle Shirley — Jun 5, 2026
Subject: S7-2026-15 From: Kyle Shirley Affiliation: Jun. 5, 2026 Kyle Shirley - Program Manager of Embedded Financing

Removing quarterly reporting is highly dangerous and provides additional time to defraud investors and removes confidence in the market. This should not change and be kept quarterly

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L.W. Brown — Jun 5, 2026
Subject: S7-2026-15 From: L.W. Brown Affiliation: Jun. 5, 2026 During the sudden 2007/8 & 2001

market downturns, a reporting rule less than every 3 months would have even more severely harmed my ability to properly respond to market movements. I was hurt enough as it was, and the proposed rule change would hurt all savers and small investors far more than it could ever help the businesses & large investors pushing it. This is further deterioration of an already bad situation.

–L.W. Brown,
Retired Investor

Larry Austin — Jun 5, 2026
Subject: S7-2026-15 From: Larry Austin Affiliation: Jun. 5, 2026 This is a stupid idea. Please keep the 3 month rule. Too much can go wrong over a 6 month period of time.
Larry A. Austin, CEO, Austin & Associates. I am a small investor who needs to be protected.

Laura Gehlin Powers — Jun 5, 2026
Subject: S7-2026-15 From: Laura Gehlin Powers Affiliation: Jun. 5, 2026 Financial accountability is critical to our personal and our national finances. We need as much transparency as possible, so lease don't lengthen the current reporting intervals. Thank you.

Get Outlook for Android

Lawrence Ramsay — Jun 5, 2026
Subject: S7-2026-15 From: Lawrence Ramsay Affiliation: Jun. 5, 2026 How corrupt must the SEC be to allow businesses regulated regulated by the to conceal their books from clients for 66 months? C

Leddy Fdz — Jun 5, 2026
Subject: S7-2026-15 From: Leddy Fdz Affiliation: Jun. 5, 2026 There is absolutely no reason this should even be a topic of discussion. The damage that can be done in six months by corporations would cause too much harm. Companies are not financially hurt because of filing fees - that is an absurd argument. Keep the filings as they are and prevent the fraud. The ones who are hurt the most by these companies' deceptive behavior are the general public, who cannot afford it. Do the right thing and do not implement this 6-month rule.

Leor Koubi — Jun 5, 2026
Subject: S7-2026-15 From: Leor Koubi Affiliation: Jun. 5, 2026 Leor Koubi
I am Leor Koubi and I am very concerned by this proposal to deprioritize quarterly reports.
Public information is a necessary factor for any effective free market of capital.
This will significantly curtail the markets ability to actuate upon the real value of the traded asset.

Leslie Gold — Jun 5, 2026
Subject: S7-2026-15 From: Leslie Gold Affiliation: Jun. 5, 2026 Transparency is crucial to your responsibility. Do not disregard it.

Leslie S. Gold

Sent from my iPhone

Leslie White — Jun 5, 2026
Subject: S7-2026-15 From: Leslie White Affiliation: Jun. 5, 2026 We need to have quarterly reports to make proper choices! We need this information and it was probably a part of the original agreement. People need as much info as possible. The quarterly reports are the least you can do. Thank you, Leslie White

Yahoo Mail: Search, Organize, Conquer

Lilly Beach — Jun 5, 2026
Subject: S7-2026-15 From: Lilly Beach Affiliation: Jun. 5, 2026 Keep SEC quarterly reporting for ALL, this matters to me for my 401K. Lillian Beach, Business Systems Analyst

Sent from my iPhone

Linda Graae — Jun 5, 2026
Subject: S7-2026-15 From: Linda Graae Affiliation: Jun. 5, 2026 I'm on a fixed income and it is Vital that I know my finances on AT LEAST A QUARTLY BASIS !!! SAVING for an emergency is ABSOLUTELY NECESSARY!

Sent from my iPhone

Linda Thomas — Jun 5, 2026
Subject: S7-2026-15 From: Linda Thomas Affiliation: Jun. 5, 2026 I would like the SEC to reject this concept whereby the investors are kept in the dark about stock performance. Please accept this request as soon as possible. Retirees need to manage our funds to survive the current economic downturn. Thank you for your consideration.

Linda Thomas

Sent from my iPhone

Lisa Delgado — Jun 5, 2026

Subject: S7-2026-15 From: lisa delgado Affiliation: Jun. 5, 2026 No changes should occur

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Lisa Poo — Jun 5, 2026
Subject: S7-2026-15 From: Lisa Poo Affiliation: Jun. 5, 2026 Lisa Poo warehouse manager we need to be able to check company financial records. We want to be able to check documents every 3 months.

Sent from my iPhone

Loretta Hoskins, Attorney — Jun 5, 2026
Subject: File No. S7-2026-15 From: Loretta Hoskins This rule change is a terrible idea. It will allow critical information about a company to be hidden for a half a year. This increases the chances for fraud. Keep the rule to quarterly reporting.

Lorna Pater — Jun 5, 2026
Subject: S7-2026-15 From: lorna pater Affiliation: Jun. 5, 2026 I'm a investor and I count on those quarterly reports to help me with my decisions I make with my retirement accounts. Keep quarterly reporting.

Sent from my iPhone

Luke Peerenboom — Jun 5, 2026
Subject: File No. S7-2026-15 From: Luke Peerenboom As an investor, semi-annual reporting vs quarterly reporting doesn't make any sense. Less information is not and will never be more beneficial to investors.

M. — Jun 5, 2026
Subject: File No. S7-2026-15 From: M. I am writing in support of this decision. Quarterly reporting encourages short-term planning and discourages long-term planning. Corporations need to be encouraged to plan for the long term, and I believe this change will help them do just that, as there will be no more pressure to look good for the quarterly report.

Manish Mahendru — Jun 5, 2026
Subject: S7-2026-15 From: Manish Mahendru Affiliation: Jun. 5, 2026 This doesn't make any sense! What problem is it trying to solve! Lack of transparency is the biggest problem we have right now and with AI Agents and improved productivity we should be pushing for monthly Updates! No turning the clock back to dark ages!

Sent from my iPhone

Marc Cyr — Jun 5, 2026
Subject: S7-2026-15 From: Marc Cyr Affiliation: Jun. 5, 2026 This doesn't just hurt retail investors, but also the employees of these companies who would be put into blackout periods for an egregious amount of time every single year.

This type of change is unacceptable.

Marc Cyr
Director of Engineering

Maria Blaha — Jun 5, 2026
Subject: S7-2026-15 From: Maria Blaha Affiliation: Jun. 5, 2026 This is perceived as a tool for this administration, particularly but not only, the president to steal and grift continuously under the radar and the SEC under this administration is enabling those actions and are now attempting to hide their collusion until it is too late to stop the abuse. The words you use to cover your tracks are nowhere near truthful and that is obvious and it abandons legal accountability because the president has been recently proven outright to abusing the systems to make millions illegally and the SEC is abetting in his unprincipled thefts. This is a black mark on the history of the formerly trustworthy SEC and a betrayal of American investors and people. It is proof they are no longer trustworthy as an organization. This must not be allowed.

Maria Blaha

Sent from my iPhone

Mary Ann — Jun 5, 2026
Subject: S7-2026-15 From: Mary Ann Affiliation: Jun. 5, 2026 Investing needs a clear view of a company's health! Taking away 1/2 of the information means investors will not be able to invest safely. This might be great for cooking the books but really bad for the investor!!

Mary Moloney — Jun 5, 2026
Subject: S7-2026-15 From: Mary Moloney Affiliation: Jun. 5, 2026 Mary Moloney SEC needs to keep the frame work it has. Corruption is leaking into all our institutions.

Mary Tabatcher — Jun 5, 2026
Subject: S7-2026-15 From: Mary Tabatcher Affiliation: Jun. 5, 2026 The ignorance of such a thing makes it clear you are all onboard corporate corruption! Much can be hidden in six months!

Mary L. Tabatcher
Peace To All Beings

Mary-Ellen — Jun 5, 2026
Subject: S7-2026-15 From: Mary-Ellen Affiliation: Jun. 5, 2026 I have reviewed the Arguments for and against, and it is clear this is a bad choice and should NOT be adopted. NO to this change. Thank you for your consideration. ~ Secretary, retired. The proposed change clearly benefits only businesses at the expense of common sense and the the public good.

Mateo Martinez — Jun 5, 2026
Subject: S7-2026-15 From: mateo martinez Affiliation: Jun. 5, 2026 My name is Mateo Martinez and I'm an amateur investor and I find it hard for us already to try and make money. While insider traders already have a leg up on us. America is becoming so greedy it makes me ashamed to be an American. Greedy crooks.

Matt Walker — Jun 5, 2026
Subject: Keep it quarterly From: matt walker Affiliation: Jun. 5, 2026 The retail investors are already working at a massive disadvantage. We need protections from companies, or protections for companies.

Please excuse my brevity, sent via mobile.

Work Hard. Make Movies.
Matt Walker
mwovie.com
mwovie@gmail.com

Matthew Mikelonis — Jun 5, 2026
Subject: S7-2026-15 From: Matthew Mikelonis Affiliation: Jun. 5, 2026 6 month reporting is fine. We need to stop living quarter to quarter. Can not compete in global marketplace with only 90 day vision. Also quarterly reporting is waste of financial resources.

Matt Mikelonis
Truckee, Ca

Micah Bush — Jun 5, 2026
Subject: S7-2026-15 From: Micah Bush Affiliation: Jun. 5, 2026 It's outrageous to further obscure the details companies use to communicate with share holders and customers. Please do not let the come to pass.
-Micah Bush, Inside Sales Rep

Michael Adkins — Jun 5, 2026

Subject: File No. S7-2026-15 From: Michael Adkins I do not support changing company reporting rules. I don't trust you and I think you are rigging the system in favor of billionaires and corporations.

Michael Goldschmidt — Jun 5, 2026
Subject: S7-2026-15 From: Michael Goldschmidt Affiliation: Jun. 5, 2026 Quarterly reporting needs to be required! We've already seen the catastrophes possible without proper regulation (see: 2008 Financial Crisis).

Financial regulation is not a burden on free markets, it is a requirement that helps avoid disaster, and enforces transparency.

Michael Goldschmidt

Sent from my iPhone

Michaela Fuchs — Jun 5, 2026
Subject: S7-2026-15 From: Michaela Fuchs Affiliation: Jun. 5, 2026 Accountability and transparency

Michaela Fuchs

Miles Morris — Jun 5, 2026
Subject: S7-2026-15 From: Miles Morris Affiliation: Jun. 5, 2026 Government transparency is essential for a functioning democracy. Easing financial reporting for companies would allow corruption to fester further, and erode our ability to respond to it democratically. Stand with the people, not the large corporations.

Miles Morris
Bartender

Monika Kelly — Jun 5, 2026
Subject: S7-2026-15 From: Monika Kelly Affiliation: Jun. 5, 2026 Absolutely not! It should be monthly

Sent from my iPhone

Ms Denice Murray — Jun 5, 2026
Subject: S7-2026-15 From: Ms Denice Murray Affiliation: Jun. 5, 2026 My name is Denice Murray. I'm a retired Supervisor and Payment Research Specialist from JPMORGAN Chase's Credit Card Division. In the 21 years I worked at Chase, I always had access to my 401K
which was important to me for transparency reasons and confidence that my savings were growing

to better prepare me for my future retirement. Please don't take that access away. What are you trying to hide? Corruption? Theft? If you can't do your job with
openness and transparency, then you shouldn't be able to do your job at all. Thank you for your attention to this matter.

Yahoo Mail: Search, Organize, Conquer

Ms. Lynn Marr — Jun 5, 2026
Subject: File No. S7-2026-15 From: Ms. Lynn Marr Transparency is vital to prevent more corruption, more cheating and inequitable practices, more insider trading. Please continue requirements for quarterly reports.

Nabil Alanbar — Jun 5, 2026
Subject: S7-2026-15 From: Nabil Alanbar Affiliation: Jun. 5, 2026 My name is Nabil Alanbar. I am the CTO of a small computer company. In the past 25 years, I have seen data acquisition and throughput speeds increase 100 fold or more. It is now possible to move and computer data faster than we have ever been able to, and with fewer staff manning the machines. It is thus incredible that the SEC is considering reducing reporting requirements.

The rolling back of investor protections is crazy - in a world where data flows like water, and reporting is easier than ever, it is incredible that y'all are considering reducing reporting requirements. There is no legitimate reason to do this, and it will only perpetuate more scams and Ponzi-esque schemes. Frankly, it smells like cronyism and corruption.

I know it is hard for the American government these days, but consider doing the right thing - don't reduce transparency and widen the communications gap further than it already is. Again - there is no legitimate reason to do so.

Nothing good can happen, it can only bad happen.

Nabil Alanbar
Burlington, VT

Nancy Meehan — Jun 5, 2026
Subject: Quarterly reports From: Nancy Meehan Affiliation: Jun. 5, 2026 You crooks have some [REDACTED] nerve!! Make it monthly!!!!! Not 6 months!!!
You corrupt money hoarders!!

Sent from AOL on Android

Nelly Wolf — Jun 5, 2026
Subject: S7-2026-15 From: Nelly Wolf Affiliation: Jun. 5, 2026 The stock market cannot become a gamble for most of its investors, while a sure thing for a select privileged few. There is NO good reason to change these filing dates but to further rig the game. We need to be protecting people, not executives, who already hold a disproportionate amount of power and influence. Insider trading is already too easy to commit, we should be passing laws to discourage it, not make it even easier!

Nelly Wolf | PGY-1
Department of Pathology & Laboratory Medicine
University of Louisville Hospital
nelly.grigorian@louisville.edu

Niki OBrien — Jun 5, 2026
Subject: S7-2026-15 From: Niki OBrien Affiliation: Jun. 5, 2026 Please do not give Wall Street even more time and opportunities to screw all of us on Main Street. Stock market manipulation and malfeasance has already caused untold damage to working class folks like me, directly and indirectly, while a small group of wealthy people laugh all the way to the bank.

I’m tired of struggling to get by, working my butt off only to tread water, while these people steal our wealth. I should be retiring soon, but I can’t afford to because of this rigged economic system. Wall Street needs MORE regulation, not less!

Sincerely,
Niki Weber, struggling electronic technician.

Sent from my iPhone

Nizar Gulamhussein — Jun 5, 2026
Subject: S7-2026-15 From: Nizar Gulamhussein Affiliation: Jun. 5, 2026 Do not do this. It will hurt every consumer. We need to know what the Financials are of the companies we are invested in. We dont want another Enron situation

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Pamela de Butler — Jun 5, 2026
Subject: File No. S7-2026-15 From: Pamela de Butler I am a private retail investor who has been investing on my own for approximately 40 years. I have been grateful for the transition to Edgar for online reports, which I had to previously review in libraries or request directly from companies. This helped me to review and assess company financial statements along with their corporate leadership on a timely basis. I have never been a day trader, but I have benefitted from this knowledge and used it to invest and plan for my retirement. Now that I am basically retired, I need this information even more to protect my nest egg. Therefore, I am extremely distressed with the move to remove the quarterly filing requirement. Waiting more than 3 months to be able to review a company's performance and projections is too long. It will expose retail investors, who do not have access to company information that various large investors do, to increased risk and fear of the U.S. stock market. Less opacity will result in less investment and breed more rampant disinformation.

Therefore, I strongly reject the proposal of S7-2026-15.

Pamela Haun — Jun 5, 2026
Subject: File No. S7-2026-15 From: Pamela Haun Dear SEC, You have no right to hide company's 401K monies for up to 6 months from regulators and people who are investing they money for their own futures. Clarity from corruption and scams is essential to prevent another "ERON Energy" CEO Rip Off.

Patricia Linna — Jun 5, 2026
Subject: S7-2026-15 From: Patricia Linna Affiliation: Jun. 5, 2026 It's my money, and I want to see how it's doing quarterly. Not twice annually!! Leave it as it is.

Patricia Mepham — Jun 5, 2026
Subject: S7-2026-15 From: Patricia Mepham Affiliation: Jun. 5, 2026 Why does the SEC want to keep the investors in the dark about how their investments are doing? This sounds like a setup for some kind of illegal activity where the lawyers, executives, and big institutional investors can make trades, purchases ... and possibly influence the prices.

Patty Dubin — Jun 5, 2026
Subject: S7-2026-15 From: Patty Dubin Affiliation: Jun. 5, 2026 If the SEC hides company reporting they will KILL the Stock market. INSIDER TRADING is about to give the market the kiss of death. Costco was run up $85. dollars last week and someone made
a killing. Then it landed harder and is slowly creeping up. The market is not stable.

Yahoo Mail: Search, Organize, Conquer

Quinton Johansen — Jun 5, 2026
Subject: S7-2026-15 From: Quinton Johansen Affiliation: Jun. 5, 2026 The quarterly report is HOW we investors know what is happening. NO black out periods. We need it all, ALL the information and NO ALLOWANCE for shenanigans!!!!

Quinton, an investor WHO CARES ABOUT HONESTY AND HONOR!

Randy Zeinemann — Jun 5, 2026
Subject: S7-2026-15 From: Randy Zeinemann Affiliation: Jun. 5, 2026 I love the corruption this enables. With 6 month reporting we can drive companies into the ground and banks can provide riskier loans with outdated data, same with investment. I actively want a market crash so I can buy a house so removing this regulation is an amazing choice. Please please do it. I can't wait.

It is a terrible idea, but I own nothing. Crash the market, crash the market.

Ray Hersey — Jun 5, 2026
Subject: S7-2026-15 From: Ray Hersey Affiliation: Jun. 5, 2026 This is wrong in so many ways, fraud and corruption would be easier, that's probably why this regime wants to implement this. People would be in the dark for 6 months, with no idea what companies' earnings and losses are.
Stand up for your investors, not the companies and this regime. You will be part of the demise of institutions and protocols. You can NEVER be wrong when you stand up for the American people, and not the corporations. Please don't add to the insanity of this regime. We need the protections that have been in place for decades. Please don't betray the American people and allow the billionaires to keep us without the information needed to make our personal financial decisions. This is insanity. Stop this!
Teresa H.

Regina satterfield — Jun 5, 2026
Subject: S7-2026-15 From: Regina satterfield Affiliation: Jun. 5, 2026 This is dangerous for anyone who has investments, please don’t break the system. We are approaching 3rd world status, please think about all the people who this will affect. Transparency is critical

Sent from my iPad

Renee Martinez — Jun 5, 2026
Subject: S7-2026-15 From: Renee Martinez Affiliation: Jun. 5, 2026 Please do not change the current process of quarterly reports .
Our economy changes every day so even quarterly reports are late .
We need help in a time of crisis which is now .

Sent from my iPhone

Renita Lopez — Jun 5, 2026
Subject: S7-2026-15 From: RENITA LOPEZ Affiliation: Jun. 5, 2026 I say NO to changing quarterly reports to every six months. As a retiree and investor, I want to see a quarterly report on companies I have invested in. This proposed change reduces transparency. It’s important to be able to see trends and quarterly is the best option. Renita Lopez, Retired Healthcare Provider

Sent from my iPad

Richard Charboneau — Jun 5, 2026
Subject: S7-2026-15 From: Richard Charboneau Affiliation: Jun. 5, 2026 When is enough, enough? Try to convince the ultra rich to spread the wealth before it’s too late. The he poor, the infirm and the aged will either perish or come and take your wealth away. That includes all the double dippers in

congress. Wake up.

Richard Parmelee — Jun 5, 2026
Subject: S7-2026-15 From: RICHARD PARMELEE Affiliation: Jun. 5, 2026 I oppose this new grift on the American people, we suffer now from our government's lack of accountability. This new rule will remove transparency about how our retirement funds are reported to us. We will loose the ability to manage these investments with current performance reporting information.

Sent from my iPad

RLC Timothy Sheehy — Jun 5, 2026
Subject: S7-2026-15 From: RLC Timothy Sheehy Affiliation: Jun. 5, 2026 It’s clear that this move is not being proposed in the interests of shareholders but rather in the interests of senior executives and insiders. Speaking as an executive who has taken three companies public.
Please note my vehement opposition to this proposed legislation.

Best regards,

Timothy Sheehy
Founding Principal & Managing Director
Red Legend Capital LLC

M: +1.331.457.3600
Timothy.sheehy@redlegendcapital.com

Sent from my iPhone

Robin Cassidy — Jun 5, 2026
Subject: S7-2026-15 From: Robin Cassidy Affiliation: Jun. 5, 2026 With all the things that can change or go wrong in 6 months, Americans could lose money and companies can cover up what they want. This should not be allowed to pass. We've seen this playbook before.

Sent via the Samsung Galaxy S24+, an AT&T 5G smartphone
Get Outlook for Android

Rome — Jun 5, 2026
Subject: S7-2026-15 From: Rome Affiliation: Jun. 5, 2026 To the Securities and Exchange Commission,

I am writing to express my strong opposition to proposed rule S7-2026-15.

Allowing public companies to switch to semiannual reporting is a significant step backward for market transparency. Quarterly reporting is essential for maintaining a level playing field.

Extending the reporting window to six months will:

Exacerbate information asymmetry, granting insiders an unfair advantage over retail investors.

Increase market volatility by creating extended periods of uncertainty where investors are forced to trade on speculation rather than timely data.

Damage investor confidence by prioritizing corporate convenience over the public's right to accurate, consistent financial information.

The SEC's mandate is to protect investors and maintain fair, efficient markets. This proposal undermines both. I strongly urge the Commission to reject this rule and maintain the current quarterly reporting standard.

Best,

Rome Edgar

Ron G — Jun 5, 2026
Subject: S7-2026-15 From: Ron G Affiliation: Jun. 5, 2026 obscurity is not what I came for!!
GVM (garden veriety milionaire)

Ronny & Steve — Jun 5, 2026
Subject: S7-2026-15 From: RWP/SEC Affiliation: Jun. 5, 2026 Please do not let these corporations do this. This corporations need to have this transparency so they can be held accountable for anything that comes about regarding this.

Ronny & Steve

Ross Dowdy — Jun 5, 2026
Subject: S7-2026-15 From: Ross Dowdy Affiliation: Jun. 5, 2026 Are we all going to get insider information?

Sent from my iPad

Rubén M Ayala Ruth — Jun 5, 2026
Subject: S7-2026-15 From: Rubén M Ayala Ruth Affiliation: Jun. 5, 2026 As a private investor, knowing what is happening with the companies who have my money is important. This 6 months report bs is nothing more than another way to hurt and steal from the poor. Shame on you.

S T — Jun 5, 2026
Subject: S7-2026-15 From: S T Affiliation: Jun. 5, 2026 Hello SEC,

We as investors have a right to quarterly reporting. Businesses already get out of paying their fair share of taxes. Don't let them screw us over even more than they already do. We all know this will probably do no good as Trump seems to have you in his pocket!!! DO THE RIGHT THING FOR ONCE!!!!

Are you ever going to investigate Trump and his friends and family for all the stock market manipulation that he has been engaged in?????

Regards,
Scott Thomson
Retired Railroad Engineer

Sarah Fraser — Jun 5, 2026
Subject: S7-2026-15 From: Sarah Fraser Affiliation: Jun. 5, 2026 Do not adopt this rule! Both I and my financial advisors read the quarterly reports to both understand where the companies are going and make investment decisions based on that. This rule will create longer gaps in our knowledge of performance, putting me at a disadvantage to investors within the companies. I am incised that you'd let companies opt in: this is opening the door to at best malfeasance, and again, leaves individual investors in the dark if and when operations are not going well.

Scott Paschal — Jun 5, 2026
Subject: S7-2026-15 From: Scott Paschal Affiliation: Jun. 5, 2026 I rely on quarterly statements I see no reason that they shouldn’t continue. With computing power that we now have there is no reason not to have this information available to us

Sent from my iPad

Shaun McLean — Jun 5, 2026
Subject: S7-2026-15 From: Shaun McLean Affiliation: Jun. 5, 2026 Opaque markets are disastrous for Main Street.

Sent from my iPhone

Shayn Delph — Jun 5, 2026
Subject: File No. S7-2026-15 From: Shayn Delph The Securities and Exchange Commission ("Commission")'s proposed amendment to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports would be a grave mistake that would ONLY benefit corporate bad actors at the expense of individual investors. Most companies have been voluntarily providing quarterly reports for approximately 100 years of this Great Nation's history. Therefore, the idea that, in the era of our highest national productivity of all time, where AI Agents are taking on burdensome and repetitive tasks to enable workers to focus on work that matters, now quarterly reporting is too difficult for companies to keep up with is completely non-credible. If any change should be made, it should be made to be monthly instead of quarterly. Reduced reporting frequency can only serve to hide information from investors and hinder the natural price-discovery process. This would have a negative impact on the investing public at large, but most critically those who have worked their entire lives in a culture of quarterly reporting and are now retiring to enjoy their remaining years while relying on what would be a more opaque market. There is no reason why, in this modern age, we can justify less information and transparency for the market. I trust that the Commission's members are too perceptive and wise to allow themselves to be hoodwinked by the companies pushing for such a rule.

Sondra Roe — Jun 5, 2026
Subject: S7-2026-15 From: sondra roe Affiliation: Jun. 5, 2026 Sondra Roe, Retired business owner. I see absolutely no good reason to change the quarterly reporting that companies are required to comply with. Investors must have timely information to track the health of their investments. Keep the quarterly system . Six months with no information is a terrible idea.

Stephanie Sabourin — Jun 5, 2026
Subject: S7-2026-15 From: Stephanie Sabourin Affiliation: Jun. 5, 2026 As a recent retiree, I know the importance of keeping my investments safe and growing. The SEC is supposed to act on behalf of investors like me and not hide things. the proposed change in rules only benefits those with insider trading information while hurting everyone else who wants to follow the law and be honest. Do the right thing and expand this period of time where companies can hide things!
Sincerely,
Stephanie Sabourin

Sent from my iPad

Stephany Butler — Jun 5, 2026
Subject: S7-2026-15 From: Stephany Butler Affiliation: Jun. 5, 2026 We need More transparency for public companies, not less . Please uphold the Quarterly reports, as it directly affects my portfolio.

Stephany Butler
Ooltewah TN

Stephen Bohmann — Jun 5, 2026
Subject: S7-2026-15 From: Stephen Bohmann Affiliation: Jun. 5, 2026 Quarterly reporting is a shareholder value that that is a direct benefit to the stock holders, i.e. the owners. There is no legitimate reason to end quarterly reporting.
Stephen Bohmann

Susan Bridges — Jun 5, 2026
Subject: S7-2026-15 From: Susan Bridges Affiliation: Jun. 5, 2026 I can't have risky, unregulated investments, nor will I.
Our economy is unstable enough, with oil prices rising and the dollar declining. We could be headed for another 1929. Many rumors are that this is a deliberate ploy by oligarchs to control the public. Certainly doesn't spell confidence.
The American people deserve better.
I'll need to divest in the US in favor of more foreign investment if regulations are weakened.

Susan M Bridges,
Macungie, PA. 18962.

Sent from my iPhone

Susan Jacques — Jun 5, 2026
Subject: S7-2026-15 From: susan jacques Affiliation: Jun. 5, 2026 My IRA needs to be protected without oversight the funds I depend on can be miss used and our current administration is gutting government services

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Susen Friday — Jun 5, 2026
Subject: S7-2026-15 From: Susen Friday Affiliation: Jun. 5, 2026 As a shareholder (owner) I am entitled to know what is going on inside the companies I own. By reviewing Q data I am helped in making decisions regarding my personal investments. Reducing the frequency of this information is detrimental to good investing decisions

Sent from my iPhone

Tanner Kelly — Jun 5, 2026
Subject: S7-2026-15 From: Tanner Kelly Affiliation: Jun. 5, 2026 Tanner Kelly college student and investor this doesn't seem right e drone should know at the same time so that failing companies can't drop their bad stock on an unsuspecting public

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Taylor Kemp — Jun 5, 2026

Subject: S7-2026-15 From: Taylor Kemp Affiliation: Jun. 5, 2026 Taylor Kemp, Software Engineer, Quarterly reporting helps me make informed decisions on where my money is invested. If it is swapped to semi-annual I will likely try to move much of my money out of the current markets as lack of transparency would leave me with little trust in the very markets the SEC is supposedly meant to protect. We need more information not less. Companies already operate on half or annual planning at the lower levels so shifting the reporting to semi-annual won't help in creating longer term goaling. The purpose of the SEC should be transparency not growth or any other metric. Loosening reporting is exactly what leads to issues like the 2008 crash in real estate, Enron, Luckin Coffee, Evergrande etc. If anything the SEC should be pursuing much more stringent reporting requirements and should strive to set the global standard in transparency. This ruling if approved is only to help create a Ponzi scheme to enrich a few people with insider information at the cost of everyday Americans such as myself. The SEC should be protecting American pensions, retirement accounts & American's life savings not reducing transparency.

Terri Russio — Jun 5, 2026
Subject: S7-2026-15 From: Terri Russio Affiliation: Jun. 5, 2026 Keep the checks quarterly. It keeps everyone in check, and honest more frequently

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Terry Miller — Jun 5, 2026
Subject: S7-2026-15 From: Terry Miller Affiliation: Jun. 5, 2026 Why would you stop something that’s working? Are you trying to hide someone’s corruption?

Sent from my iPhone

Thatcher Ross — Jun 5, 2026
Subject: S7-2026-15 From: Thatcher Ross Affiliation: Jun. 5, 2026 It's, "We the people".
Not, "We the billionaires".

Do what's right, not what your bribers tell you to do.

Theresa Duperon — Jun 5, 2026
Subject: S7-2026-15 From: Theresa Duperon Affiliation: Jun. 5, 2026 Keep quarterly reporting because a lot of shady things are going on in the market and we have criminals working in the White House. That’s impactful.

Sent from my iPhone

Theresa Longo — Jun 5, 2026
Subject: S7-2026-15 From: Theresa Longo Affiliation: Jun. 5, 2026 I am Dr Theresa Longo, a pediatrician and rancher, married to Jacob Martinez. We started with our wits and our wills and our and not much more. We started investing what we could to have something to retire on. Jake has

taught himself a little about making investment choices. We work with a financial advisor. In these very uncertain times, we need to know how the companies we invest in are actually doing. Quarterly updates are vital to our peace of mind. T Longo MD

Thomas Stachowiak — Jun 5, 2026
Subject: S7-2026-15 From: Thomas Stachowiak Affiliation: Jun. 5, 2026 Only twice a year is too long. Quartaly reports are necessary so investors of all sizes can plan trades and see trends. Chaning this benefits no one except the insiders and already ultra wealthy.
Tom Stachowiak

Timothy Reed — Jun 5, 2026
Subject: S7-2026-15 From: Timothy Reed Affiliation: Jun. 5, 2026 To Whom It May Concern,
I find it abhorrent that anyone is considering allowing corporations to file their profits, or lack thereof, bi-annually. Anyone who follows this is only someone who can benefit from insider trading. I think a revision to this proposal should enforce bi-weekly filings as quarterly filings are enough to allow for insider trading and fraud as it currently stands. Anyone in support of this is Anti-American.
Sincerely,
CEO Timothy Reed.

Tina Williams — Jun 5, 2026
Subject: S7-2026-15 From: Tina Williams Affiliation: Jun. 5, 2026 SEC SHOULD ENFORCE COMPANCIES TO BE MORE TRANSPARENT. SEC HAS GOTTEN LACKS AND COMPANCIES ARE TAKING ADAVANTAGE OF IT.

Tina A. Williams

Todd Hansen — Jun 5, 2026
Subject: File No. S7-2026-15 From: Todd Hansen I believe in free markets. Let the market decide. I'm fine with less frequent reporting. It should be up to the company. If an investor wants quarterly reporting, they can choose to invest in companies that voluntarily issue quarterly reports. If those companies attract more capital, perhaps more companies will voluntarily inform their investors on a quarterly or even monthly basis. As an adult investor, I can pick where I invest my money. I don't need a government to protect me. The marketplace will protect me. Thank you.

Tony Belden — Jun 5, 2026
Subject: S7-2026-15 From: Tony Belden Affiliation: Jun. 5, 2026 Quarterly reporting is for investors, not companies. With AI automation creating efficiencies in corporations - including in accounting and finance departments - meeting reporting requirements should be growing easier and easier by the month. Please maintain the transparency and accountability requirements that individual investors

need to make informed decisions.

I am an independent investor with an MBA, and a small business owner who is in the process of seeking another small business investment opportunity. I plan to use some funds I have earned through investing. I'd like to think that public companies will remain accountable to the street.

Thank you for your consideration!

Tracie McCutchen — Jun 5, 2026
Subject: S7-2026-15 From: Tracie McCutchen Affiliation: Jun. 5, 2026 My name is Tracie -Keep Quarterly Reporting as is. It's open, and accessible to investors. Keeps you fellas honest. So hands off, and leave the quarterly reporting as is!

Travis Proulx — Jun 5, 2026
Subject: S7-2026-15 From: Travis Proulx Affiliation: Jun. 5, 2026 I am Travis Proulx, a federal employee. Keeping reporting quarterly matters to me because within the current culture in our society, the impression is that the executives, politicians, and
ultra wealthy already have access to information and market changes before the average retail investor. By cutting reporting periods, you are removing more information from the hands of the retail investor - the American citizen - who this whole economy should
be organized to support their access and fair competition.

Yahoo Mail: Search, Organize, Conquer

Tyler Wilson — Jun 5, 2026
Subject: S7-2026-15 From: Tyler Wilson Affiliation: Jun. 5, 2026 I'm Tyler Wilson. I'm a Software Engineer.

We're already setup for quarterly reporting. Investors undeniably benefit from more timely information. I'm sure companies want to save costs by reporting less. Too bad.

Vanessa Miller — Jun 5, 2026
Subject: S7-2026-15 From: Vanessa Miller Affiliation: Jun. 5, 2026 I think it is irresponsible and detrimental to individual investors to report earnings. Many people have IRA's and this affects many . Thank you. Vanessa H Miller.

Veva Harguindeguy — Jun 5, 2026
Subject: S7-2026-15 From: Veva Harguindeguy Affiliation: Jun. 5, 2026 Quarterly reporting needs to remain. There needs to transparency to allow for decisions to be made in a timely fashion.

V. Harguindeguy

Wes Kaplan, Vice President, The Kaplan Group — Jun 5, 2026
Subject: S7-2026-15 From: Wes Kaplan Affiliation: Vice President, The Kaplan Group Jun. 5, 2026
Do you really think the American people are this stupid? That we won't see the obvious, staggering fraud this administration is trying to shove down our throats?
Release the Epstein files, these distractions aren't going to work.
And for the love of God, don't let billionaire oligarchs steal even more from actual hard working Americans who contribute the betterment of our union.

Wes Kaplan, Vice President, The Kaplan Group

Wes Kaplan

Will Francis — Jun 5, 2026
Subject: S7-2026-15 From: Will Francis Affiliation: Jun. 5, 2026 While I believe monthly is an ideal circumstance, the overhead of that creates a lot of busy work as reporting and metrics are aggregated. I think that 3 months is a fair trade off, enabling the company to operate while not having to continually prep financial documents. 6 month is just NOT the way to go. If ANYTHING, it should get tighter or retain the status quo. Going to 6 months is a bad idea and I dont think we should enable nefarious behaviors like this.

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xy47402 — Jun 5, 2026
Subject: S7-2026-15 From: xy47402 Affiliation: Jun. 5, 2026 More transparency and full disclosure;. I want to know how my retirement accounts are doing.

Zack — Jun 5, 2026
Subject: S7-2026-15 From: Zack Affiliation: Jun. 5, 2026 I am writing in opposition to the proposed Form 10-S rule that would allow public companies to reduce quarterly reporting to semi-annual reporting.

Quarterly disclosure requirements exist to protect ordinary investors, not corporate management. Executives, board members, and large institutional investors have continuous access to internal financial data. Retail investors do not. Quarterly filings are one of the few mechanisms that partially close that information gap. Extending the reporting window to six months doubles the period during which insiders can act on material non-public information while the public remains uninformed.

The “voluntary” framing does not hold up to scrutiny. Competitive and market dynamics will pressure companies toward semi-annual filing once larger peers adopt it. Voluntary standards in disclosure contexts have historically become de facto floors, not ceilings.

The fraud prevention argument also deserves serious weight. Major accounting scandals share a common feature: extended opacity. Quarterly reporting shortens the window in which material misstatements can compound undetected. Lengthening that window is a structural regression, regardless of intent.

The compliance savings cited in support of this proposal accrue to companies and their executives. The cost — degraded information quality — falls on the retirement accounts, IRAs, and college savings funds of ordinary investors. That is not a reasonable trade.

I urge the Commission to reject Form 10-S and maintain quarterly reporting requirements

Sent from my iPhone

AccuSpect Inspections — Jun 4, 2026
Subject: S7-2026-15 From: AccuSpect Inspections Affiliation: Jun. 4, 2026 Dale Raines, Private Home Inspector
Individual investor:
It is difficult enough for the middle-class working American to find good information to purchase stocks and ETFs. Large investors, hedge funds, institutions, and brokerages deal with the numbers 24/7. They also control what information is released and when, putting individual investors at a disadvantage. Quarterly filings are a necessity for smaller investors like myself. Even under the current system, transparency is minimal, with items being buried in the details.

Corporations can sometimes stretch the truth; unfortunately, many do.

Even now, with the extensive run-up in AI stocks, the actual value of companies would be hidden even further with an extended wait between reporting periods.

It is the SEC's mandate to protect the market and investors. Limiting public information is no way to accomplish this mandate. Semi-annual reporting does neither.

I am against relaxing the quarterly reporting requirements. The SEC should require tightening of accounting regulations to ensure full transparency and the highest level of integrity in corporate reporting.

Adam Bauhs — Jun 4, 2026
Subject: S7-2026-15 From: Adam Bauhs Affiliation: Jun. 4, 2026 Hi,
My name is Adam Bauhs, and I am economics student at the University of Chicago. I'm writing to express my support for quarterly reporting. As we approach a world of increasing information collection and aggregation, I'm afraid of the widening disparity between sophisticated firms and small investors such as myself. Introducing of semi annual reporting would only widen this disparity, giving traders with access to proprietary data collection and insiders an even larger advantage over regular people. Purposely widening the information disparity would represent a perpetual transfer from ordinary people to the well connected. To senselessly blind ordinary investors would be a betrayal of the principles of free and fair markets, liberal democracy, and the American nation.

Please retain the quarterly reporting schedule.

Best,
Adam

Alex Roumanidakis — Jun 4, 2026
Subject: S7-2026-15 From: Alex Roumanidakis Affiliation: Jun. 4, 2026 I am writing regarding Rule S7-2026-15, and my view that earnings reports must continue to be provided on a quarterly basis. Quarterly financial disclosures give me the information I need as a working professional to make informed investment choices. These reports often when released, result in large single day shifts in the value of a stock. This reflects the reality that in the business world, the winds can shift rapidly based on competition, new technologies, and the capital spent by businesses. Given information, investors make choices to buy or sell, the sign of a healthy market. A longer window would result in more volatility during disclosures, more insider trading, and less accountability from companies that make decisions that harm the public. In the current jubilant investment environment, the financial sector seems to have forgotten large returns are not everything. Stability of the market, valuations that reflect the worth of companies, and enough data to see where a company has been and project where it is going are all of high value to investors both at the retail and institutional level.

The economy has been defying gravity for years now. Decoupling from the financial reality us working stiffs face. If anything, we need more sunlight on the companies we hold a stake in, not less. To financial institutions, this is an account. Part of a job. A job that, frankly, if you do well enough for a couple years you could retire comfortably on. The rest of us don't have that luxury to make a living without providing value to real people. To me, this is my retirement. This is money I am investing to hedge against inflation. This is money I invest to support companies based on their merits long term, not based on the nuances of math modeling the curvature of its stock ticker. Ultimately, you obviously don't think of people like me if you're proposing something this thoughtless, this focused on short term potential for massive gains for insiders off the backs of those of us who build your roads, make your medicine, cook your food, and clean your linens. Think about who this rule benefits, and who could really use a break right now. I kindly ask you do not proceed with this rule change, and move towards a stock market that helps support and guide business to make life better, not a cheap gaudy casino that bilks the average man.

Alicia — Jun 4, 2026
Subject: S7-2026-15 From: Alicia Affiliation: Jun. 4, 2026 Please seriously consider the ramifications this could have for everyday investors, the ones the SEC was created to protect. This could change the country for the worse and ruin the reputation of the SEC if you aren’t careful and that’s a terrible legacy.
-A Campbell

Andi Fin — Jun 4, 2026
Subject: S7-2026-15 From: Andi Fin Affiliation: Jun. 4, 2026 This would be ridiculous. Especially for the smaller investors!

Sent from my iPad

Anne Trotter, Information security management — Jun 4, 2026
Subject: File No. S7-2026-15 From: Anne Trotter The world is speeding up. Slowing the pace of reporting doesn't make sense. What about the opposite? Continuous reporting requirements are being implemented in all critical systems in most areas that matter. Real-time adjustment could be made, versus delays and gaps and "too late for any better decisions to be made". We live in a digital world, I don't see why you can't automate this stuff. It's a challenge, sure. But so's everything worthwhile. Integrity is validated through transparency and effective audit. Removing reporting requirements is a recipe for catastrophic failure of every critical system. A terrific CISO described security controls in infosec in a way that made sense. Security controls aren't supposed to be roadblocks to successful business. They're the brakes on the car that let you take the hairpin turns without crashing. These reporting requirements? Part of the brakes systems. I predict that investors would regret losing them - maybe not today, but in a year or so.

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Hell no!! Why would you vote to usher in more fraud?? This country I was born in, USA is becoming unrecognizable!! This is EXACTLY why the middle class has all but disappeared! HOW much more MONEY does the elite class need?? It obvious they want it ALL. Just sickens me. The ONLY thing that keeps me going is the knowledge SOMEDAY all this corruption will be judged. The people responsible for stealing and defrauding the working people will not be able to take a dime with them and it will be too late to make the right choices. Do what is right TODAY!! DO NOT allow this insane rule change to pass!!

Sent from my iPhone

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 We need transparency. We ARE the owners if these companies

Sent from my iPhone

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 stop the steal! don't let insiders have an even greater advantage over
the public.

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 It’s not a level playing field

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Anonymous — Jun 4, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 I am retired, and I am one that reads the quarterly reports in order to make investing decisions, even in retirement.

Sent from my iPhone

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 I'm a small investor who follows the quarterly statements for guidance that would be lost if they were released in a lesser frequency. Further, the speed of which developments and trends occur that impact a company's financial strength or weakness would be impaired. I'm at a loss to understand the justification for this action as companies produce these reports internally on a daily basis.

Sent from my iPhone

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Quarterly reporting is the only way to keep it from being corrupt. We have enough corruption now with Trump in charge. We want America back the way it was.

Sent from my iPhone

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 I am a retiree, living partially on my lifetime investments. Quarterly reporting is an important tool & is necessary information for ALL investors. Stop this effort to reduce timely information available to ALL investors.

Sent from my Galaxy

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 This window is valuable for so many people, closing it would be irresponsible, and lead to more corruption, leaving companies unsupervised for months at a time

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Anonymous — Jun 4, 2026

Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Do not change the reporting requirements. Six months is too long for investors to not be able to track how companies are mnging financially.

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Dear sir or madam:

Clearly more transparency is needed, not less. The proposed change gives unscrupulous boards and executives time to engage in all sorts of shady practices.

A long time investor who reads 10-Qs.

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Hell no! We need all the information we can get or there will be more insider trading than what is making Washington and the billionaire Epstein class richer already. It only benefits them not the average citizen. Stand up for us and don't let this happen

Sent from my iPad

Anonymous — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 5, 2026 The SEC should already be investigating Congress and the WH for insider trading and they aren't!

This would make it more complicated for the people of this country to invest, let alone investigate wrongdoing doing!

If Martha Stewart went to club Fed, you need to put many more there and you know it! Do your job and stop hiding!

Sent from my iPhone

Anthony Rice — Jun 4, 2026
Subject: S7-2026-15 From: Anthony Rice Affiliation: Jun. 4, 2026 Clearly we shouldn't regress on corporate reporting during times like these… companies are shadier than ever and consumers deserve to know details about the companies they do business with

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Arby Bramlitt — Jun 4, 2026
Subject: S7-2026-15 From: Arby Bramlitt Affiliation: Jun. 4, 2026 Arby Bramlitt

Publicly traded companies, that enjoy the benefits of operating in or from the US, need to be

transparent. If they don't want to be transparent, then they are hiding something and need to lose their SCORP, LLC, etc protections and go private. In the age of computers and automation, monthly, and probably weekly reporting, is possible.

Ben Averia — Jun 4, 2026
Subject: S7-2026-15 From: Ben Averia Affiliation: Jun. 4, 2026 My name is Ben Averia and I'm an English professor. As a retail investor, this plan by the SEC is a blatant farce intended to allow further corruption and insider trading while the public suffers. This change cannot be allowed to pass because companies need to be held responsible for their profiteering methods.

Benjamin Davis — Jun 4, 2026
Subject: File No. S7-2026-15 From: Benjamin Davis Removing requirements for regular quarterly reporting risks further detachment of the market from companies performance. This threatens market stability. The SEC should not move forward with this proposal.

Beth Perry — Jun 4, 2026
Subject: S7-2026-15 From: Beth Perry Affiliation: Jun. 4, 2026 I'm retired, I'm invested, and I want more information, not less. Computerization and digital reporting ought to make this easy. Let's get monthly reporting online, because it should be no
big deal to be transparent, and honest.

Beth Perry

Yahoo Mail: Search, organise, conquer

BMO Football — Jun 4, 2026
Subject: S7-2026-15 From: BMO Football Affiliation: Jun. 4, 2026 Tonald Drump, Casino Owner, The financial and legal system only functions efficiently if it's transparent and fair. If the rules can be changed arbitrarily, for certain individuals, or companies -- to coverup general negligence or misconduct then you're likely have more market failures and systemic fraud, worsening market participation and outcomes -- and I think thats like.. bad?

Brent Forys — Jun 4, 2026
Subject: S7-2026-15 From: Brent Forys Affiliation: Jun. 4, 2026 Brent Forys, Systems Analyst. Do not change reporting requirements. If any changes should be made, require monthly reports/ increased frequency for more transparency

Sent from my iPhone

Brian Chasteen — Jun 4, 2026

Subject: S7-2026-15 From: Brian Chasteen Affiliation: Jun. 4, 2026 There is no valid reason to make this change - it smacks of further government and big business corruption. No one is asking for this except for organizations that want to avoid public scrutiny. Do not do this!

Bridgette Belle — Jun 4, 2026
Subject: S7-2026-15 From: Bridgette Belle Affiliation: Jun. 4, 2026 My name is Bridgette and I am a paralegal. This will hurt the economy and make it harder for companies to be accountable.

Bruce Golden — Jun 4, 2026
Subject: S7-2026-15 From: Bruce Golden Affiliation: Jun. 4, 2026 Quarterly reporting is essential for optimum accountability and transparency, which are good things!!! Biannual accounting gives more time for bad people to do bad things in the dark!I am a small investor and have been trading and investing for over 50 years , my opinion should count for something. Sincerely, Bruce H Golden

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Burwood Nowicki-McFarland — Jun 4, 2026
Subject: S7-2026-15 From: Burwood Nowicki-McFarland Affiliation: Jun. 4, 2026 This is very clearly a way of having more time to manipulate information and hide it from investors. It's a doorway to corruption that should not be opened and it's absolutely obvious those proposing this know what they're doing is solely for that purpose regardless of any protestatuons of innocence. This is one of those situations where you freeze the accounts of the people proposing this while checking their browser history, because these arent good people doing honest business or the people's work.

Catherine Burton — Jun 4, 2026
Subject: S7-2026-15 From: Catherine Burton Affiliation: Jun. 4, 2026 Cathy - Medical Billing Specialist
Stop catering to the rich. Do not hide financials from us. It’s everyday Americans that make this world go round and your changing the rules so they benefit.

Sent from my iPhone

Charles Brewer — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 Charles Brewer
Financial services professional & part time investor
As an investor, it’s really important to me to be able to see how a company is doing. I disagree with the notion of decreasing the reporting requirement.

Sent from my iPhone

Chris Witzgall — Jun 4, 2026
Subject: S7-2026-15 From: Chris Witzgall Affiliation: Jun. 4, 2026 As a private investor, this change

is unacceptable. You are there to protect us, not the companies bottom lines. Please keep the reporting period as is.

Chris witzgall
Cambridge, MD

Christian Perthen — Jun 4, 2026
Subject: File No. S7-2026-15 From: Christian Perthen I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings.

Christopher Adams — Jun 4, 2026
Subject: S7-2026-15 From: Christopher Adams Affiliation: Jun. 4, 2026 Making this change would be horrible in my opinion as there needs to be more transparency into corporate America's financial status not less. What you should be focusing on is getting legislation passed that significantly reduces corporate executive and Director stock compensation and eliminates the ability to borrow money using securities as collateral. I'm a retired ph.d. with 30 years of service to the biotech corporations, and I've witness what I would call blatant piracy by C-suite level people that drives worker motivation and innovation into the dirt. Christopher Adams, Ph.D, retired Global Product Manager and current stock market weekly trader

Sent from my iPad

Christopher H — Jun 4, 2026
Subject: S7-2026-15 From: Christopher H Affiliation: Jun. 4, 2026 Comments need to be kept quarterly plain and simple. Does the only way to know what companies are doing so that the public can properly invest in them. Do not let these companies hide whatever they're doing by not reporting as often it is not ethical nor is it fair.

Best Regards,

Christopher H from California

Get Outlook for Android

Cindy Bischoff — Jun 4, 2026
Subject: S7-2026-15 From: Cindy Bischoff Affiliation: Jun. 4, 2026 Quarterly reporting is important to me, even more so now that Trump has wielded his ridiculous attempts at cheating everyone; giving all others the impression it is ok and in fact, should be doing the same to cheat and swindle. With out

the necessary restraints and processes there will be even more innocent people being robbed.

Sent from my iPhone

Clif Jacobs — Jun 4, 2026
Subject: S7-2026-15 From: Clif Jacobs Affiliation: Jun. 4, 2026 I spent >20 years as a mid-level exec in two publicly held companies. People in the mid-mgt up through my level generally felt the squeeze for quarterly data submission and various analyses (e.g., white papers to address "one-timers" like financial reserves). Here's the REAL STORY: It's not that hard to support clear, consistent and accurate quarterly reporting. For God's sake, SEC leadership: back off. Keep the 10Q requirements in place. Stop clowning and do your jobs.

Cm Lade — Jun 4, 2026
Subject: S7-2026-15 From: Cm Lade Affiliation: Jun. 4, 2026 If I am going to invest in your company then you have a responsibility to me to be transparent with how the company is functioning. [0]

Dan Small — Jun 4, 2026
Subject: S7-2026-15 From: Dan Small Affiliation: Jun. 4, 2026 Daniel Small
Distinguished Member of the Technical Staff, Sandia National Laboratories

This is a horrible idea, obviously put in place by well monied interests who loathe transparency. Quarterly reporting is the bedrock of the people's ability to hold financial institutions and corporations to a high level of transparency and accountability, and should not change in such a major way.

Dave Kaechele — Jun 4, 2026
Subject: S7-2026-15 From: Dave Kaechele Affiliation: Jun. 4, 2026 Keep it open!

Sent from Dave Kaechele

David Bechtel / Mary Isaac — Jun 4, 2026
Subject: S7-2026-15 From: David Bechtel / Mary Isaac Affiliation: Jun. 4, 2026 Keep reporting requirements quarterly. Do not allow corporations to delay reporting for months at time. Having worked at 8 large corporations, and done extensive auditing, I've seen first hand how much pressure can be brought on the finance teams. Make reporting requirements clear, and frequent, with strong periodic audit requirements.

White collar crime hurts all of us, and is not taken seriously enough.

Trump's pardons of convicted fraud criminals is despicable and impacts our children.

Yahoo Mail: Search, Organize, Conquer

David Nydam — Jun 4, 2026
Subject: S7-2026-15 From: David Nydam Affiliation: Jun. 4, 2026 Financial transparency is critical to a well-functioning market and proper asset pricing. Moving to a 6 month reporting period will reduce investor insights and oversight of management. The current quarterly system should be maintained.

Dawson Mullis — Jun 4, 2026
Subject: S7-2026-15 From: Dawson Mullis Affiliation: Jun. 4, 2026 Why would I invest in the stock market if I could be up to six months out of date with my information?

—Dawson Mullis, Freelancer

Deborah Holobaugh — Jun 4, 2026
Subject: S7-2026-15 From: Deborah Holobaugh Affiliation: Jun. 4, 2026 Keep businesses on the up and up and do not change the reporting. This is purely Trump agenda, and it stinks to high heaven.

Sent from my iPhone

Deepak Rajagopal — Jun 4, 2026
Subject: S7-2026-15 From: Deepak Rajagopal Affiliation: Jun. 4, 2026 Hi. I'm a poor salaried person and it strikes me that this will inevitably lead to fraud. Please do not go forward with this because this will lead people like me who rely on the records to make decisions fly blind.

Dennis M. Kelleher, Cofounder, President and CEO, and Benjamin L. Schiffrin, Director of Securities Policy, Better Markets, Inc. — Jun 4, 2026
VIA Email
June 4, 2026
The Honorable Paul S. Atkins
Chairman
The Honorable Hester M. Peirce
The Honorable Mark T. Uyeda
Commissioners
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Semiannual Reporting, File No. S7-2026-15, 91 Fed. Reg. 24,968 (May 7, 2026)
Dear Chair and Commissioners:
To give investors adequate time to comment on such an extensive, far-reaching, and dramatic change after more than half a century of practice, Better Markets1 requests that the Commission extend the comment period by an additional sixty days on the above-referenced proposed rule change.2 The proposed rule change would allow public companies to file reports

containing material information about their financial performance semiannually instead of quarterly – as they have done since 1970. The current comment period of sixty days is not enough time for the public to comment on a proposed change of this magnitude.

Better Markets looks forward to providing its own substantive comments on the proposed rule change. At this time, however, it simply wants to ensure that all investors have the opportunity to provide comments too. The proposed rule change affects all investors, yet it will be difficult for investors—especially retail investors—to digest the proposal and provide comments within 60 days. The proposal spans 279 pages and includes 58 requests for comment, each with multiple associated questions.3 Investors need more time to have a meaningfully opportunity to comment.

It is noteworthy that when the Commission issued its request for comment regarding the possibility of revising quarterly reporting in 2018, it gave the public 90 days to provide

1 Better Markets is a non-profit, non-partisan, and independent organization founded in the wake of the 2008
financial crisis to promote the public interest in the financial markets, support the financial reform of Wall Street,
and make our financial system work for all Americans again. Better Markets works with allies—including many in
finance—to promote pro-market, pro-business, and pro-growth policies that help build a stronger, safer financial
system that protects and promotes Americans' jobs, savings, retirements, and more.

2 91 Fed. Reg. 24,968 (May 7, 2026).

3 https://www.sec.gov/files/rules/proposed/2026/33-11414.pdf.

comments.4 That request did not include a specific rule proposal that would permit semiannual reporting. It was only 30 pages and did not include an economic analysis. Yet it provided a longer comment period than the Commission provided here where the proposal is almost ten times long and substantially more complex. A total of 120 days to comment on the instant proposal, compared to 90 days to comment on the 2018 request for comment, would be reasonable.

The Commission needs to provide enough time to hear from investors for whom quarterly reports matter. Quarterly reports provide investors with timely information about public companies. They "are designed to increase transparency to investors by providing unaudited financial statements and continuing insights into the company's financial health throughout the year."5 Quarterly reports make it possible for investors to more easily compare companies and their financial performance and future profitability. In this way, quarterly reports provide investors with the material information that they need to make informed investment decisions.6

Quarterly reporting is especially important to retail investors. That is because most retail investors lack any other way to obtain information about the public companies in which they may want to invest. "Absent disclosure of information regarding the issuer of securities, average retail investors have no mechanism for distinguishing between high and low quality enterprises, hampering efficient allocation of capital."7 Retail investors therefore greatly rely on and "use the information disclosed in the company's periodic reports."8 Indeed, "the most important source of information for their investment decisions is the company's mandatory disclosure documents."9

In light of the importance of quarterly disclosures, the Commission must ensure that retail investors have sufficient time to become aware of the proposal, review the proposal, and provide comments.

Indeed, it is particularly important that the Commission hear from retail investors because the proposal will disproportionately impact them. Institutional investors "can presumably obtain from public companies whatever information they need to make informed investment

decisions.
”10 They have the resources and relationships to obtain information on a continuous basis even absent quarterly reporting. But retail investors need the information in companies’

4 See Request for Comment on Earnings Releases and Quarterly Reports, Exchange Act Release No. 84842 (Dec. 18, 2018), https://www.sec.gov/files/rules/other/2018/33-10588.pdf.

5 Rachel G. Miller, A Practice Worth Ending: EPS Guidance Harming Long-Term Growth, 95 Notre Dame L. Rev. 445, 453 (2019).

6 See id. at 446.

7 Celia R. Taylor, Capital Market Development in the Emerging Markets: Time to Teach an Old Dog Some New Tricks, 45 Am. J. Comp. L. 71, 72 (1997).

8 Jennifer O’Hare, Don’t Forget the “G” in ESG: The SEC and Corporate Governance Disclosure, 64 Ariz. L. Rev. 417, 449 (2022).

9 Id.

10 Id.

required disclosures.11 “Quarterly reports play a vital role in leveling the playing field among investors with regard to their access to information.”12 As a result of the “relatively short period of time between quarterly reports, average investors are able to maintain confidence through continual access to meaningful information.”13 So the proposal has the potential to exacerbate the “information asymmetries” that are “more acute for retail investors who, unlike market professionals, have little or no ability to gather reliable market information absent disclosure.”14 For an agency that “has always recognized that it has a special responsibility to protect individual investors, who may lack the sophistication and resources of institutional investors,”15 it is essential to provide those investors with sufficient time to comment on the proposal.

Conclusion

We respectfully request that the Commission extend the comment period by 60 days and appreciate your attention to this matter.

Sincerely,

Dennis M. Kelleher
Cofounder, President and CEO
Benjamin L. Schiffrin
Director of Securities Policy
Better Markets, Inc.
2000 Pennsylvania Avenue, NW
Suite 4008
Washington, DC 20006
(202) 618-6464
dkelleher@bettermarkets.org
bschiffrin@bettermarkets.org
http://www.bettermarkets.org

CC: Vanessa A. Countryman
Secretary

11 Id.

12 Miller, 95 Notre Dame L. Rev. at 453

13 Id.

14 Charles R. Korsmo, The Audience for Corporate Disclosure, 102 Iowa L. Rev. 1581, 1595 (2017).

15 O’Hare, 64 Ariz. L. Rev. at 449.

Desirae Rasmussen — Jun 4, 2026
Subject: S7-2026-15 From: Desirae Rasmussen Affiliation: Jun. 4, 2026 Desirae - Entry level retail, $36,000/yr
The everyday working class citizen is so far away from the insight that's prevalent on wall street. I've invested a couple hundred to $800 semi-annually or even annually over the last 6 years. Being able to make decisions based off of quarterly results allows me to have more of an even playing field with wall street so that I can have positive returns, with no bonuses through my work being able to sell with the most recent information is something I can do for myself. We all want our money to make money and for far too long the average American was shut out from that opportunity. Semi annually reporting would only enable a repeat of the past where the working class people are continuously in the dark and lose more of their hard earned money.

Doris Youngman — Jun 4, 2026
Subject: S7-2026-15 From: Doris Youngman Affiliation: Jun. 4, 2026 Doris E Youngman, Financial Controller. Compliance Reporting is part of ethical due diligence and has historically been a safe guard for the public good. It's important both for transparency and trust.

Doris E. Youngman
Accounting & Finance Consultant

Elizabeth Melcher-Haddada — Jun 4, 2026
Subject: S7-2026-15 From: Elizabeth Melcher-Haddada Affiliation: Jun. 4, 2026 The average investor is already at a huge disadvantage compared to the top 5% of wealthiest investors, upper level management, and politicians in terms of access to relevant and accurate information when predicting the future value/performance of a given stock. Given that the average American has no traditional pension plan, but relies on 401k accounts and similar ypes of investments for retirement income, it would be a grievous disservice to the public to transition from quarterly to biannual reporting.

Thank you,
Elizabeth Melcher-Haddada

Elizabeth Whitehead — Jun 4, 2026
Subject: S7-2026-15 From: Elizabeth Whitehead Affiliation: Jun. 4, 2026 As an investor who is also a retiree, I am a stakeholder and timely knowledge is imperative, now more than ever. Changing this requirement now seems mighty suspicious to me. Keep quarterly reporting compliance for better

accountability. Thank you,
Elizabeth Whitehead

Elizaga, Sales Marketing — Jun 4, 2026
Subject: S7-2026-15 From: Elizaga Affiliation: Sales Marketing Jun. 4, 2026 I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings

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Elyse Asch — Jun 4, 2026
Subject: S7-2026-15 From: Elyse Asch Affiliation: Jun. 4, 2026 I'm retired and it's tough enough waiting for those quarterly reports. To wait 6 months is totally unfair to all investors

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Emily Lunney — Jun 4, 2026
Subject: File No. S7-2026-15 From: Emily Lunney this is a horrible idea and puts millions of individuals at the mercy of companies and bad business.

Eric — Jun 4, 2026
Subject: S7-2026-15 From: Eric Affiliation: Jun. 4, 2026 We need that window to be able to manage our money.

Eric Knudson — Jun 4, 2026
Subject: S7-2026-15 From: Eric Knudson Affiliation: Jun. 4, 2026 Quarterly reporting serves as a valuable information tool for investors. Reducing the frequency of accurate disclosures will increase fraud and exacerbate the role rumor, misinformation, and fear play in destabilizing securities markets. Ultimately, the proposed rule change would make regulatory enforcement more difficult; undermine the ability of investors to assess the performance and quality of management; and reduce the quality, frequency, and timeliness of the information available to investors.
The proposed rule change should not be adopted.

Respectfully,
Eric Knudson
Attorney at Law

Gabriel Gardner — Jun 4, 2026
Subject: S7-2026-15 From: Gabriel Gardner Affiliation: Jun. 4, 2026 I am writing to express my strong opposition to the Commission’s proposal to make quarterly reporting optional and allow public companies to switch to a semiannual schedule via Form 10-S.

Reducing disclosure frequency will severely damage the transparency, efficiency, and fairness of the U.S. capital markets. I urge the Commission to reject this change based on three critical concerns:

Increased Information Asymmetry: A six-month reporting gap is far too long in today's fast-moving markets. Depriving investors of timely data will widen the gap between corporate insiders and the public, fueling market speculation, rumors, and heightened volatility.

The Inadequacy of Voluntary Releases: Unstructured, voluntary quarterly press releases on Form 8-K are no substitute for Form 10-Q. They often lack essential financial statements and MD&A disclosures. Furthermore, allowing companies to choose different reporting schedules creates a fragmentation of disclosure quality, destroying industry comparability for analysts and investors.

No Material Cost Savings or Strategic Benefits: The administrative savings for companies are highly speculative, as lenders and debt covenants will still require quarterly financial tracking. Additionally, there is no empirical evidence that reducing transparency cures corporate "short-termism." Short-termism is a governance issue, not a disclosure issue, and it should not be solved by withholding vital data from the public.

The SEC's core mandate is investor protection. Moving to optional semiannual reporting directly compromises this mission and undermines investor confidence. Please withdraw this proposal and maintain the mandatory quarterly reporting framework.

--

Gabriel J. Gardner 7x.gardner@gmail.com

George A Housley Jr., MD — Jun 4, 2026
Subject: S7-2026-15 From: George A Housley Jr MD Affiliation: Jun. 4, 2026 George Housley Retired
I depend on my investments and am not an insider. If insiders are given another leg up on the market other than themselves this will only lead to more benefit to a privileged class and diminish general trust in the market.

George Capalbo — Jun 4, 2026
Subject: S7-2026-15 From: George Capalbo Affiliation: Jun. 4, 2026 My name is George from Massachusetts. I am a proud US citizen.

I have benefitted greatly from the stock market for a long time. Rules that make it harder to cook the books have kept me safe, and have also generally kept many other investors like myself safe.

I am VERY concerned with this change. If the rest of the world is walking back their changes AFTER

trying it, then why are we going ahead with it?

Bad. Very bad idea.

We're supposed to be leading in investor confidence - not creating the conditions to make insider trading easier.

More transparency is better.

This change would materially harm not just me, but also (in my opinion) the national security of our country in the long run.

Bad business leads to less investment overall, in a time where we need all the advantages we can get.

Gerard Mitchell — Jun 4, 2026
Subject: S7-2026-15 From: Gerard Mitchell Affiliation: Jun. 4, 2026 This is information that should remain available to the public!
Gerard Mitchell
Programmer, retired

Sent from my iPad

Glenna Mote — Jun 4, 2026
Subject: S7-2026-15 From: Glenna Mote Affiliation: Jun. 4, 2026 Honest quarterly reports are vital to US

Griffith Davies — Jun 4, 2026
Subject: S7-2026-15 From: Griffith Davies Affiliation: Jun. 4, 2026 Do not steal the quarterly reports from average American investors. It's our one snapshot into how our lifetime built savings for retirement are doing. I study my statement for clues how my
money is faring, especially the 4th quarter so I can plan how to treat my annual disbursement. Can I take a vacation? Do I have to be conservative and plough it back into a CD? I for one, and I expect there are millions, cannot afford to wait six months for
information insiders will continue to have access to.

Yahoo Mail: Search, Organize, Conquer

Halsey Smith — Jun 4, 2026

Subject: S7-2026-15 From: Halsey Smith Affiliation: Jun. 4, 2026 You should not change company quarterly financial reporting rules because it opens the door to improper behavior by insiders and it places individual and other investors at a great disadvantage. Being a retiree, I am dependent on my investments for income and I need the most current information in order to make rational investment decisions. Changing these rule will place all investors at an unfair disadvantage; particularly if you do not place very strict trading restrictions on all insiders, e.g., board members, employees, business partners, and others who have non-public information - including their family members.

Information disclosure, such as financials, lawsuits, new products, product issues and the such are extremely necessary for determining the appropriateness of making an investment or selling an investment. That information should be regularly available and on a timely basis for all investors; particularly smaller investors who have limited access to information beyond company reports.

Halsey Smith
Retiree and small investor
13907 Ishnala Circle
Wellington, FL 33414

Sent from my iPhone

Harold Binder Comcast — Jun 4, 2026
Subject: S7-2026-15 From: Harold Binder Comcast Affiliation: Jun. 4, 2026 The proposed change is not in the public interest. It is an invitation for deception.

Sent from my iPhone

Henry Grindon — Jun 4, 2026
Subject: S7-2026-15 From: Henry Grindon Affiliation: Jun. 4, 2026 Henry G, engineer. I want to companies to be accountable, and for that knowlege to keep being provided to me a shareholder theres needs fo be transparency for accountability

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J Y — Jun 4, 2026
Subject: S7-2026-15 From: J Y Affiliation: Jun. 4, 2026 J, Advertiser: I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings.

J. M. Evans — Jun 4, 2026
Subject: S7-2026-15 From: J. M. Evans Affiliation: Jun. 4, 2026 Keep quarterly reporting. It allows retail investors to know what is happening more often and helps us make better decisions.

Yahoo Mail: Search, Organize, Conquer

Jack Anderson — Jun 4, 2026

Subject: S7-2026-15 From: Jack Anderson Affiliation: Jun. 4, 2026 My name is Jack, and I'm a Director at an Architecture and Engineerig firm.

This rule appears to be and entirely in the interest of corporate insiders at a time when wealth inequality reaches all time highs. Quarterly SEC filing should not be an onerous tasks for companies already required to close their books monthly and submit reports to their board and lenders. It has been a rule for 50 years - companies that can't handle such a staple of public markets shouldn't go public. They can easily leverage AI and other technologies to make this critical level of transparency efficient and cost effective. The SEC's job is to provide an ecosystem of fair play and efficient markets, and allowing public companies to starve the market of information would do serious damage to the efficiency of the market.

Jack Kaplan — Jun 4, 2026
Subject: S7-2026-15 From: Jack Kaplan Affiliation: Jun. 4, 2026 I think quarterly reporting is key for retail investors such as myself to have anything close to an even footing with industry insiders.

Jackie Connolly — Jun 4, 2026
Subject: S7-2026-15 From: Jackie Connolly Affiliation: Jun. 4, 2026 Transparency in business helps against corruption.

Sent from my iPhone

Jacob Perius — Jun 4, 2026
Subject: S7-2026-15 From: Jacob Perius Affiliation: Jun. 4, 2026 SEC regulators and officials,

Access to quarterly financial documents is imperative for Americans and those we entrust our capital with to make informed investment decisions.

This reporting cadence also forces a level of transparency and accountability for those running public companies.

These same companies dominate industries and hold ever-growing influence over our lives. It is of increasing importance that these companies provide insights into their activities to regulators and policymakers, especially as the rate of technological change is much greater than ever before.

Let’s maintain the integrity of our financial markets! Enforce continued quarterly reporting.

Respectfully,

Jacob Perius

Sent from my iPhone

Jake Weber — Jun 4, 2026
Subject: S7-2026-15 From: Jake Weber Affiliation: Jun. 4, 2026 Jake Weber, Real estate agent CA, stop allowing people in government to trade if you want to change quarterly announcements. It's already offensive to the common people to see so many officials who have information multiple weeks in advance call it whatever you want they are taking advantage of the everyday worker. Shame on all who agree with changing it to 6 months.

Sent from mobile

JAKE WEBER
530-264-6510
https://dot.cards/jaketweber

Real Estate Consultant
Realty ONE Group Complete
1150 Sunset Blvd,#150 Rocklin,CA,95765
DRE#02131739

DOWNLOAD MY FREE HOME SEARCH APP HERE
https://app.realtyonegroup.com/N9Cu

James Hartman — Jun 4, 2026
Subject: S7-2026-15 From: James Hartman Affiliation: Jun. 4, 2026 This will benefit "big money" to the real (measurable) detriment of smaller (less well off) investors.

James McCarthy — Jun 4, 2026
Subject: S7-2026-15 From: James McCarthy Affiliation: Jun. 4, 2026 Seriously, this reeks of simply : keep them (retail investors) in the DARK while we work magic in accounting..

Sent from my iPhone

Jean Roldson Saint Juste — Jun 4, 2026
Subject: S7-2026-15 From: Jean Roldson Saint Juste Affiliation: Jun. 4, 2026 Small investor will pay the price if the requirements change to semi-annual from quarterly. DO NOT GIVE THE BIG INVESTORS ALL THE ADVANTAGE WHILE SMALL AND RETAIL INVESTORS WILL BE SUFFERED.

Jean-Paul Dracolakis — Jun 4, 2026
Subject: S7-2026-15 From: Jean-Paul Dracolakis Affiliation: Jun. 4, 2026 In a day and age where

corruption is on the rise in every corner of our country why would we want LESS transparency? We don't, we never will, and it is the job of the SEC to protect citizens so they feel safe investing in the US economy. Weakening that system only encourages successful citizens to leave the US for a country with more secure financial systems.

From The Desk Of
Jean-Paul Dracolakis

Jeffrey Ferraro — Jun 4, 2026
Subject: S7-2026-15 From: Jeffrey Ferraro Affiliation: Jun. 4, 2026 Jeff Ferraro, investor. I am against this change as an investor as it encourages fraud and insider trading I may not be privy to, putting me at risk. The Sec has a job to do and it should INCREASE fillings, not reduce them.

Jel — Jun 4, 2026
Subject: S7-2026-15 From: Jel Affiliation: Jun. 4, 2026 There is no justification for changing from quarterly to seni-annually whatsoever. The amount the save is minimal and the opportunity for abuse enormous!

Jessica — Jun 4, 2026
Subject: S7-2026-15 From: Jessica Affiliation: Jun. 4, 2026 Jessica Dodd
Software Engineer
Without frequent insight into business performance investors can't plan their investments adequately. Business will have to collect this data regardless. This
email (and any attachments) is a highly classified transmission from
ThunderStrike and/or its affiliated companies or partners. If
you're not the intended recipient, you've somehow
infiltrated our communications network; congratulations, but please
stop reading immediately. Any unauthorized review, disclosure, copying,
or distribution is strictly prohibited and may anger our legal
department (and possibly summon a mild thunderstorm).

If you received this message in error, please notify the sender, delete it from your system, and pretend this never happened. Seriously, just forget everything.

Stay safe, stay dry, and may your inbox remain lightning-free.

Joe — Jun 4, 2026
Subject: S7-2026-15 From: Joe Affiliation: Jun. 4, 2026 Joe W
Investment Analyst

I've been in the industry for 10 years and this is by far the most boneheaded and president indulging thing coming out of the SEC. People depend on those reports to accurately determine the financial

health of the companies they invest in. You want to be a publicly traded company, you're going to be held to a higher standard. It's plain and simple and up until now didn't ever seem like a line that the SEC of all people would cross. You're going to tell me that a mutual fund family or a publicly traded company can blow up a clients inbox and mailbox over some stupid proxy vote, but as investors we should somehow expect less correspondence unless that company needs us? Figure it out.

John Brennan — Jun 4, 2026
Subject: S7-2026-15 From: John Brennan Affiliation: Jun. 4, 2026 Transparency is of paramount importance. Only bad actors are served by delaying filings. Stop the very real possiblity of fraud .

John Gordon — Jun 4, 2026
Subject: S7-2026-15 From: John Gordon Affiliation: Jun. 4, 2026 It's for our safety! Keep the law!!

John Harry — Jun 4, 2026
Subject: S7-2026-15 From: John Harry Affiliation: Jun. 4, 2026 Why would this change even need to be debated? It is our money, we want, atca minimum, quarterly reports. More transparency- NOT LESS!

Joseph Corcoran, Managing Director and Associate General Counsel, and Ray Mosca, Assistant Vice President, Asset Management Group, SIFMA — Jun 4, 2026
June 4, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549-1090
Re: Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15
Semiannual Reporting
Dear Ms. Countryman:
The Securities Industry and Financial Markets Association ("SIFMA")1 and its Asset Management Group ("SIFMA AMG")2 are writing to request that the Securities and Exchange Commission ("SEC" or "Commission") extend the comment period on the Commission's Proposed Semiannual Reporting Rule ("the Proposal")3 by 60 days to provide commenters with additional time to review and comment on the Proposal, which would allow companies to file semiannual reports in lieu of quarterly reports to meet their interim reporting obligations under the Securities Exchange Act of 1934.
SIFMA and SIFMA AMG represent broker-dealers and asset managers that invest in and have as clients public companies of all sizes across the U.S. capital markets. SIFMA members also serve as underwriters and placement agents for companies seeking to raise capital in the
1 SIFMA is the leading trade association for broker-dealers, investment banks and asset managers operating in the
U.S. and global capital markets. On behalf of our industry's one million employees, we advocate on legislation,
regulation and business policy affecting retail and institutional investors, equity and fixed income

markets and
related products and services. We serve as an industry coordinating body to promote fair and orderly markets,
informed regulatory compliance, and efficient market operations and resiliency. We also provide a forum for
industry policy and professional development. SIFMA, with offices in New York and Washington, D.C., is the U.S.
regional member of the Global Financial Markets Association (GFMA).
2 SIFMA AMG brings the asset management community together to provide views on U.S. and global policy and to
create industry best practices. SIFMA AMG's members represent U.S. and global asset management firms that
manage more than 50% of global AUM. The clients of SIFMA AMG member firms include, among others, tens of
millions of individual investors, registered investment companies, endowments, public and private pension funds,
UCITS and private funds such as hedge funds and private equity funds. For more information, visit http://www.sifma.org/amg.
3 See SEC Semiannual Reporting, 91 F.R. 24968 (May 7, 2026), https://www.govinfo.gov/content/pkg/FR-2026-05-
07/pdf/2026-09095.pdf.

public markets, including through initial public offerings. These are the perspectives from which SIFMA and SIFMA AMG are evaluating the Proposal.
As the Commission notes, the Proposal represents a significant change to the long-standing quarterly reporting regime for public companies and could have wide-ranging impacts on the capital markets. Such a significant change raises complex and technical issues. For example, from a SIFMA perspective, the Proposal creates questions regarding underwriters' due diligence processes. From a SIFMA AMG perspective, the Proposal creates questions about the timeliness of information available to investors and the ability of investors to compare companies in the same sector if they report financial information on different cadences. Given the potential significant implications of the Proposal on various aspects of capital markets, we request an additional 60 days to evaluate the potential impacts of the Proposal.
We also note that there are currently two additional outstanding rulemaking proposals relating to offering reform.
4 Given the overlapping comment periods of these proposals and the
overarching policy objectives of facilitating capital formation in public markets and encouraging IPOs, additional time to consider these proposals concurrently would allow our members to more thoroughly review the proposals, better articulate their opinions, and provide more useful suggestions to the SEC.
Finally, the comment letter due date currently falls on July 6th, 2026. This coincides with the 250th anniversary of American independence. We expect that many of our members' staff will likely be unavailable or occupied with other obligations during this once-in-a-lifetime celebration.
Accordingly, we kindly request that the Commission extend the July 6th comment deadline by 60 days to provide our members and other market participants additional time to review the Proposal and more fully assess the potential implications of semiannual reporting by public companies. If you have any questions or wish to discuss our extension request, please do not hesitate to contact us by calling Joe Corcoran at (202) 962-7383 or Ray Mosca (202) 962-7342.

***
4 See SEC Registered Offering Reform, 91 F.R. 31022 (May 26, 2026), https://www.govinfo.gov/content/pkg/FR-
2026-05-26/pdf/2026-10373.pdf; SEC Enhancement of Emerging Growth Company Accommodations and
Simplification of Filer Status for Reporting Companies, 91 F.R. 30086 (May 21, 2026), https://www.govinfo.gov/content/pkg/FR-2026-05-21/pdf/2026-10222.pdf.

Sincerely,

_____
Joseph Corcoran
Managing Director and Associate General Counsel
Securities Industry and Financial Markets Association
1099 New York Avenue, NW, 6th Floor

_____
Raymond Mosca
Assistant Vice President, Asset Management Group
Securities Industry and Financial Markets Association
1099 New York Avenue, NW, 6th Floor
cc: The Honorable Paul S. Atkins, Chairman
The Honorable Hester M. Peirce, Commissioner
The Honorable Mark T. Uyeda, Commissioner

Joseph Horan V — Jun 4, 2026
Subject: S7-2026-15 From: Joseph Horan V Affiliation: Jun. 4, 2026 My name is Joseph Horan, I just turned 16 so I'm unemployed, and this problem matters to me because I invest in stocks. If you let these companies only report earnings when they want to it would ruin the relationship with investors, and take away the trust they have. So DONT do this!

Sent from my iPhone

Josh Jay — Jun 4, 2026
Subject: S7-2026-15 From: Josh Jay Affiliation: Jun. 4, 2026 There is no merit to doing this. Why we would willingly cede our right to quarterly reports? This only benefits businesses and does not protect the consumer.

Josh Liang — Jun 4, 2026
Subject: S7-2026-15 From: Josh Liang Affiliation: Jun. 4, 2026 Dear securties and Exchange Commission staff,

We honor the flag, and you crap on it when you don't require public companies to report on a quarterly basis.

Your brother from another mother,

Josh Liang

Julian Andrews — Jun 4, 2026
Subject: S7-2026-15 From: Julian Andrews Affiliation: Jun. 4, 2026 The cost of reporting is de minimis for most publicly traded companies, and the value of the information to investors is huge. Companies still need to track their finances after all. Some sort of targeted exception from quarterly reporting for small or newer companies might make sense. This blanket policy is unjustifiable on cost grounds.

The argument that the reduced reporting is optional, and therefore not a problem also makes no sense. There is basically no incentive for companies to report more often than required by law. If the requirement is semi-annual, most companies will report semi-annually. I struggle to even make this argument make sense.

The best rationale I've seen given is that this will free companies up from having to be responsive to the market in the short term, which will allow them to make better long term decisions. That's Orwellian double-speak. We want companies to be responsive to the market, and the idea that most of the time CEOs will use their new freedom to make better long term plans instead of to advance their own short term agendas is inconsistent with a rudimentary understanding of how most companies operate in the real world.

I have little doubt that the employees at the SEC understand all this. If this rule passes, we will all know this is regulatory capture.

- Julian Andrews

Julie Beers — Jun 4, 2026
Subject: S7-2026-15 From: Julie Beers Affiliation: Jun. 4, 2026 This is a ridiculous attempt to shield companies from legitimate consumer oversight. What do they need to hide? Outright theft? Market manipulation?

Julie Tessler — Jun 4, 2026
Subject: S7-2026-15 From: Julie Tessler Affiliation: Jun. 4, 2026 This is an unnecessary and reckless change to policies and procedures that are working well.
There is simply no need to move from a 3 month reporting cycle to a 6 month. Unless that reason is fraud, I can’t understand it

Sent from my iPhone

Juliet DiGiovanni — Jun 4, 2026

Subject: File No. S7-2026-15 From: Juliet DiGiovanni Dear SEC, Please maintain the quarterly mandate that public companies and certain large private entities regularly disclose financial conditions, business operations, and material events using standardized electronic forms including a 10-Q. Please maintain the mandate that the quarterly 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. and that the 10-Q is available to the public. I am an independent investor I use the 10-Q, quarterly earnings report to make informed intelligent decisions on my stock trading. I am depend on the 10-Qs accurate quarterly filings improve my retirement portfolio. I will be dependent on my retirement portfolio funds, in my most vulnerable time of life, elderly. Please protect the individual investors! Thanks for reading, Juliet DiGiovanni

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Justin Toney — Jun 4, 2026
Subject: S7-2026-15 From: Justin Toney Affiliation: Jun. 4, 2026 This is probably missing the point but I thought the reason Enron perpetrated the fraud to the extent they did was because they did not release a straightforward balance sheet and obscured assets and liabilities with partnerships and off-balance sheet items. From this standpoint the frequency of reporting wouldn't have been relevant and not so sure it is going to matter with the proposed rule
change.

—JDT

Justus Fenner — Jun 4, 2026
Subject: S7-2026-15 From: Justus Fenner Affiliation: Jun. 4, 2026 Name: Justus Fenner
Job title: senior IT professional

One day I hope to be a larger investor in the stock market. Just like my parents before me. But this would make stocks a much less transparent process for the average American, and make investing a much less safe means of wealth growth. It will also create perverse incentives for companies that will lead to worse products for Americans. I was raised to believe in an American dream that has been slowly stolen from me by the powerful. I wanted to own a business, i wanted to retire with my wife, I wanted to build up my community. Letting this happen will directly effect all of those dreams, and make my every day life worse with companies being able to hide thier sins more effectively.

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kani44030 — Jun 4, 2026
Subject: S7-2026-15 From: kani44030 Affiliation: Jun. 4, 2026 As an investor I want to know when a company is having problems sooner, not later. Please do not change the reporting period.
Thank you,

Kathleen Nicholson

Karen Lewis — Jun 4, 2026
Subject: S7-2026-15 From: Karen Lewis Affiliation: Jun. 4, 2026 Dear SEC,

My name is Karen Lewis. I worked for Disclosure/Primark/Thomson Financial. The quarterly financials reported are necessary for all investors to know how the company is handling the operating environment, which can and often does change on a dime. The change to semiannual reporting, especially in this volatile economy, would endanger all but insiders by depriving them of the information necessary for prudent investing decisions. Please continue to require public filings of quarterly financial disclosures.
Thank You,

[REDACTED]
Retired Sr. Business Analyst and Data Architect.

Katie Rideout — Jun 4, 2026
Subject: S7-2026-15 From: Katie Rideout Affiliation: Jun. 4, 2026 Letting them hide 6 months of records is unreasonable and frankly dishonest.

Yahoo Mail: Search, Organize, Conquer

Kelly Ng — Jun 4, 2026
Subject: S7-2026-15 From: Kelly Ng Affiliation: Jun. 4, 2026 I think visibility into publicly traded companies is incredibly important. These companies are given the ability to raise capital on public markets. If they don't want to share out earnings then they're more than welcome to go private.

Kelly Pennington — Jun 4, 2026
Subject: S7-2026-15 From: Kelly Pennington Affiliation: Jun. 4, 2026 This move limiting reporting is a move that will destroy public confidence in the stock market!!

Sent from my iPhone

Kenneth Dobrowolski — Jun 4, 2026
Subject: S7-2026-15 From: Kenneth Dobrowolski Affiliation: Jun. 4, 2026 Please don’t change the SEC rules for companies reporting timelines. It would allow them to make their filings even more difficult for investors to track their earnings, price to sales ratios and the overall revenue for an entire six month period keeping investors in the dark about the overall health of the company. It’s bad enough that we have to depend on GAAP accounting principles which can be manipulated and now investors won’t be able to tell the full health of a company for 6 months? Please do not do this to the shareholders.

Kento Locatelli — Jun 4, 2026
Subject: S7-2026-15 From: Kento Locatelli Affiliation: Jun. 4, 2026 As someone whose retirement savings are primarily locked up in stocks and indexes, regular quarterly reporting provides a significant measure of confidence in both individual stocks and the overall market. Especially in this time of uncertainty. Any cost savings are negligible at the scale of modern large companies. Long-termist corporate policies come from better boards and executive compensation strategies, not from reducing visibility.

Kevin Opp — Jun 4, 2026
Subject: S7-2026-15 From: Kevin Opp Affiliation: Jun. 4, 2026 This is corruption. Quarterly reporting is the bare minimum to maintain accountability and prevent insider trading.

Kevin Perryman — Jun 4, 2026
Subject: S7-2026-15 From: Kevin Perryman Affiliation: Jun. 4, 2026 As a retail Investor I am already at a disadvantage. Now you want to limit the data I can review. NOT GOOD! If you want to make meaningful changes require monthly reporting by the 15th of the month. With AI and internet there should be a very limited cost and marginal cost. At a minimum make it tiered. Companies with more than 10,000 investors must report monthly, 1,000-10,000 investors quarterly and less than 1,000 different investors report every 6 months. Companies with less than 1,000 investors are going to be mostly sophisticated investors or insiders so retail investors are not losing anything.

KWP
Sent from my iPhone

Larry Smith — Jun 4, 2026
Subject: S7-2026-15 From: Larry Smith Affiliation: Jun. 4, 2026 Larry S. Smith

Quarterly reporting provides more timely data for investors to analyze companies operations.

Sent from my iPad

Linda Goodrich — Jun 4, 2026
Subject: S7-2026-15 From: Linda Goodrich Affiliation: Jun. 4, 2026 Investors need to keep an eye on their investments. This is troubling to me. I don't see the need to keep this information from us. Thanks for your help.

Linda Goodrich retired teacher
Richmond Virginia

Lord Tofu — Jun 4, 2026

Subject: S7-2026-15 From: Lord Tofu Affiliation: Jun. 4, 2026 I would like to keep quarterly reporting. These quarterly reports are what gives the world faith to invest into US markets. If it's really so hard to report some numbers that they still need to track anyways even if this goes to 2 times a year then they should invest in better infrastructure to keep count of their earnings.

Lori Hensley — Jun 4, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 4, 2026 My name is Lori Hensley, and I'm an upper-middle-class suburban mom. Our household invests, more than most. This change is the wrong thing to do for the majority of investors, and the market. Too much volatility as-is and the worldwide case studies are enough to know it's a bad idea. Please do the right thing by the majority of Americans.

Sent from my iPhone

M G — Jun 4, 2026
Subject: S7-2026-15 From: M G Affiliation: Jun. 4, 2026 To SEC:

Form 10-Qs were forged in the wake of the 1929 market crash and the Great Depression to dismantle a financial "Wild West" defined by corporate secrecy and rampant insider abuse. Before mandatory reporting, executives routinely exploited a massive information advantage, front-running the public on material news and colluding in manipulative "stock pools" to fleece retail investors. The Securities Exchange Act of 1934 created the SEC to enforce transparency, and the 10-Q was later established to eliminate dangerous 12-month information gaps, ensuring that fresh financial data stripped insiders of their unfair advantage. There are valid reasons why these things were created.. .ignoring hostory does not sound smart to me.

Today, keeping the 10-Q is vital because annual reports are backward-looking obituaries; quarterlies provide the real-time vital signs necessary to price risk accurately and prevent catastrophic capital misallocation. Abolishing them would instantly widen information asymmetry, drive up the cost of capital, and crush investor confidence. In a fast-moving economy, a year-long information vacuum invites speculation, fraud, and a return to insider dominance—proving that standardized quarterly disclosure is not administrative red tape, but the bedrock of market integrity.

M. W. — Jun 4, 2026
Subject: S7-2026-15 From: M. W. Affiliation: Jun. 4, 2026 This will cause a lack of visibility that will only foster fraud and hurt retail investors. Keep the quarterly reporting requirement.

Mark Colburn — Jun 4, 2026
Subject: S7-2026-15 From: Mark Colburn Affiliation: Jun. 4, 2026 What's wrong with transparency? Keep the reporting as it is. We all have investments.

Mark Gooding — Jun 4, 2026
Subject: S7-2026-15 From: Mark Gooding Affiliation: Jun. 4, 2026 Quarterly reporting is critical to making sound investment decisions. Please, for all investors, especially the small ones, keep it at three months. Mark Gooding. Retired in NC.

Sent from my iPhone

Mark Hostetler — Jun 4, 2026
Subject: S7-2026-15 From: Mark Hostetler Affiliation: Jun. 4, 2026 It should be monthly

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Marty Hansen — Jun 4, 2026
Subject: S7-2026-15 From: Marty Hansen Affiliation: Jun. 4, 2026 Marty Hansen. Cashier. Do not allow companies to go longer between reports.

Matt Gilbert — Jun 4, 2026
Subject: S7-2026-15 From: Matt Gilbert Affiliation: Jun. 4, 2026 Please keep SEC reporting quarterly. It's not necessary to change this reporting that provides accurate updates

Matt G

Matt Gilbert — Jun 4, 2026
Subject: S7-2026-15 From: Matt Gilbert Affiliation: Jun. 4, 2026 Please keep Public company reporting quarterly. It will only make it harder to learn the status of my investments, which is already hard enough.
Concerned US citizen trying to build retirement

Matt Gilbert

Matt Johnson — Jun 4, 2026
Subject: S7-2026-15 From: Matt Johnson Affiliation: Jun. 4, 2026 What our financial markets and system need now more than ever is more rather than less transparency. Increasing asymetry of information between investors and insiders is exactly the opposite of what we need. If I had it my way companies would be required to report monthly numbers to increase market knowledege.

Matthew Egge — Jun 4, 2026
Subject: S7-2026-15 From: Matthew Egge Affiliation: Jun. 4, 2026 My name is Matthew Egge. I am an environmental planner at a large a&e firm. I know about bureaucracy and how much it sucks. The bureaucracy of sec reporting is worth it for the public accountability and transparency that wouldn't otherwise exist. Please do not adjust reporting periods.

Matthew Johnson — Jun 4, 2026
Subject: S7-2026-15 From: Matthew Johnson Affiliation: Jun. 4, 2026 What our financial markets and system need now more than ever is more rather than less transparency. Increasing asymetry of information between investors and insiders is exactly the opposite of what we need. If I had it my way companies would be required to report monthly numbers to increase market knowledege.

Meagan — Jun 4, 2026
Subject: File No. S7-2026-15 From: Meagan I believe that the information provided in quarterly reporting not only offers protections to consumers, employees, and investors, but also encourages a more competitive market. It allows for informed business decision making. Additionally, as someone who works in market research/data analytics, moving to semi-annual reporting will have real consequences on industries that use 10Q reports as a reference for their research, products, or decisions. The cost savings are minimal for a policy change that withholds information from the public and creates volatility and insecurity in the market. We have a right to make informed personal and professional decisions more than twice a year. Thank you for the consideration of my comment.

Memorandum from the Division of Corporation Finance regarding a June 3, 2026 meeting with Representatives of Donnelley Financial Solutions — Jun 4, 2026
MEMORANDUM
To: File No. S7-2026-15 and File No. S7-2026-17
From: Division of Corporation Finance
Re: Meeting with Donnelley Financial Solutions
Date: June 4, 2026
On June 3, 2026, staff from the Division of Corporation Finance (Sebastian Gomez Abero, Ted Yu, Jessica Ansart, Dillon Hagius, Ryan Milne, Joshua Gorsky, and Jacqueline Bachrach) and the Division of Economic and Risk Analysis (Robert Girouard) met with representatives of Donnelley Financial Solutions (Bridget Hughes and Marcie Clark) and representatives of Blue Ridge Law & Policy (Walton Liles) to discuss, among other things, the proposed rulemakings Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15) and Registered Offering Reform (Release Nos. 33-11418; 34-105513; IC-36160; File No. S7-2026-17).

Michael Buechele — Jun 4, 2026
Subject: S7-2026-15 From: Michael Buechele Affiliation: Jun. 4, 2026 Michael Buechele, Accountant

Financial reporting needs to be timely, consistent, and accurate. Timely access to publicly available reporting is a fundamental part of investment profiling. Retail investors are already at a major

disadvantage and giving further leeway to potential insider trading will further erode confidence in American markets. Public companies will always push for more leeway to take on risk. It is a regulator's duty to push back on behalf of shareholders, employees, and consumers. Lack of oversight inevitably leads to irreparable damage to the longevity of an organization and the economy by extension. Well-meaning or not, idiots will abuse their position, risk what isn't theirs, and lose it all.

Michael Cianos — Jun 4, 2026
Subject: S7-2026-15 From: Michael Cianos Affiliation: Jun. 4, 2026 I hope that the SEC can appreciate the role that it has to play in building a healthy society and economy for everyone. Corporations have shown time and time again that they do not give a damn about the broader society they are embedded within, and allowing for even more secrecy benefits no one but the privileged few on the inside. For decades, they have made the rules that they get to play by - and look where it's gotten us. Sky high stockmarket but most people struggling just to get by. This is the system you're complicit in creating. I have little faith in your ability to see that anymore, but providing yet another avenue for a handful of people to protect themselves and get richer while everyone else flies blind is so clearly asinine. But the mere fact that I even need to write this comment means we're too far gone.

In a world where it is becoming harder by the day to find real information about what is going on - don't make it even harder.

- Mike

Michael Johnston — Jun 4, 2026
Subject: S7-2026-15 From: Michael Johnston Affiliation: Jun. 4, 2026 To the Securities and Exchange Commission,

I am writing to formally express my strong opposition to the SEC’s proposal to allow public companies to move from quarterly to semiannual financial reporting. As a retail investor, I believe this change would be detrimental to the integrity of our markets and the safety of individual investors.

Public financial disclosure is a cornerstone of market transparency. Quarterly reporting is essential because it provides investors with a necessary, timely window into a company's health. Extending this window to six months would leave retail investors "flying blind," creating significant information asymmetry. It would unfairly advantage corporate insiders and institutional investors, who would possess material, non-public information for much longer periods than the general public.

Furthermore, I am concerned that reducing the frequency of reporting would create more opportunities for corporate misconduct to fester. History has shown that transparency is the best defense against accounting scandals. Lengthening reporting gaps does not improve long-term business strategy; it only increases the potential for fraud and market volatility.

Finally, while proponents argue that this change reduces compliance burdens, these savings are minimal for the corporations involved and do not justify the risk imposed on the investing public. My retirement savings and financial planning depend on accurate, frequent, and reliable data. I strongly urge the Commission to reject this proposal and maintain the quarterly reporting standard.

Thank you for your time and for considering the perspective of individual investors.

Sincerely,

Michael Johnston
Enterprise Account Executive

Mike — Jun 4, 2026
Subject: S7-2026-15 From: Mike Affiliation: Jun. 4, 2026 It is not in the public interest to shelter up to date financial data that retirement planning depends on. Please don't

Sent from my iPad

Monty Botschner — Jun 4, 2026
Subject: S7-2026-15 From: Monty Botschner Affiliation: Jun. 4, 2026 Please maintain the quarterly reporting requirements of financial results for public companies. If they are switched to 6 month reporting intervals, this will negatively affect me as a retail trader. I rely on the quarterly reports for my investing strategy. Inside traders will benefit from the longer gap, but I would be put at a disadvantage as a retail trader. The deck is already stacked against the retail trader and this would just add to their disadvantage. The minimal savings to the companies are not worth the disadvantage this would cause to me.

I am asking that the quarterly reporting of financial of public companies be maintained.

Nancy Cobb — Jun 4, 2026
Subject: S7-2026-15 From: Nancy Cobb Affiliation: Jun. 4, 2026 Nancy E Cobb, Attorney at Law, keep the quarterly reporting in place! Wall Street Insiders already have have way too many advantages over the common investor! Don't make it even harder for them to try & figure out what is gping on in the company they've invested their hard-earned cash!

Nick Suvak — Jun 4, 2026
Subject: S7-2026-15 From: Nick Suvak Affiliation: Jun. 4, 2026 I’m writing to express my concern over the proposed policy change that would allow companies to forgo quarterly stock reports and only make semiannual reports. I use these reports to make investment decisions and evaluate how my financial planner’s are doing managing my money.
I am also concerned that this optional delay in disclosure will give company insiders an unfair edge compared to the general public, thus eroding confidence in our markets.

Sent from my iPhone

Nick Yeager — Jun 4, 2026
Subject: S7-2026-15 From: Nick Yeager Affiliation: Jun. 4, 2026 My name is Nicholas Yeager. I am a U.S. Marine Corps veteran, construction manager, husband, father of three, and a retail investor.

I oppose the SEC proposal to allow public companies to move from quarterly reporting to semiannual reporting.

As an ordinary investor, I do not have access to corporate executives, analysts, private meetings, or insider information. Quarterly reports are one of the few tools available to help me evaluate the health of companies that may be held in my retirement accounts, 401(k), and personal investments.

Reducing reporting frequency from every three months to every six months decreases transparency and increases the information gap between corporate insiders and everyday investors. A great deal can change in six months, including debt levels, revenue trends, litigation exposure, customer demand, and overall business performance.

I understand the argument that quarterly reporting may encourage short-term thinking, but I do not believe withholding information from investors is the solution. Transparency and timely disclosure are fundamental to fair and efficient markets.

The SEC's mission includes protecting investors. In my opinion, reducing the frequency of required financial reporting would weaken investor protections and make it more difficult for retail investors like me to make informed decisions.

I respectfully urge the Commission to maintain quarterly reporting requirements for public companies.

Nicholas Yeager
Construction Manager
Ambler, Pennsylvania

Nick Yeager

NM Comcast — Jun 4, 2026
Subject: S7-2026-15 From: NM Comcast Affiliation: Jun. 4, 2026 I am retired and manage my own portfolio. I rely on quarterly reports for decisions almost exclusively. You must not change this.

Sent from my iPhone

Pamela England-Moore — Jun 4, 2026
Subject: S7-2026-15 From: Pamela England-Moore Affiliation: Jun. 4, 2026 I do not have huge amounts invested but precisely because of that I need to be able to more closely monitor what I do have.
Do not reduce the frequency of these reports!

Thank you for your consideration,

Pamela England-Moore

Patrick Browne — Jun 4, 2026
Subject: S7-2026-15 From: Patrick Browne Affiliation: Jun. 4, 2026 Retail already trades at a disadvantage compared to wallstreet and other insiders. Anyone that's even paying even a little bit of attention can clearly see that despite all the rules in place to make this not true, insider trading and the like is still happening and not enforced strictly enough for anyone to care. Do not go to 6 month reporting!

Sent from my iPhone

Patrick Matlin — Jun 4, 2026
Subject: S7-2026-15 From: Patrick Matlin Affiliation: Jun. 4, 2026 Whoever approves this surely imagines themselves benefiting from it, but forgets that they are not immune to consequences. When they invest they will also be less protected, and if not them, their children and family and friends. As corruption and insider trading run rampant, those with power will try to build a fortune so massive they become untouchable, but no man is an island.

Patrick

Paul R. Long III — Jun 4, 2026
Subject: S7-2026-15 From: Paul R. Long III Affiliation: Jun. 4, 2026 Transparency is key to any financial transaction. Quarterly reports are time -tested and fundamental to fund managers' ability to make important decisions about their investments. The public has the right to see the same information as industry insiders. Leave quarterly reporting as is.

Paul Long

Philip Impaglia — Jun 4, 2026
Subject: S7-2026-15 From: Philip Impaglia Affiliation: Jun. 4, 2026 To do this is to further alienate the retail investor at time when they have historic participation in financial markets. Furthermore, implementing this at a time when market value vs. GDP is closing in on 2.5 standard deviations above the historical trend, when p/e ratios are continuing to disconnect reality in a low breadth environment. You are essentially working to undermine healthy market corrections and retail investors economic mobility in favor of wealthy investors who already have the advantage of a historic wealth gap. We see you, never get so bold as to believe you are invincible. We can read these days.... And we are hungry....

Quinn Robinson — Jun 4, 2026
Subject: S7-2026-15 From: Quinn Robinson Affiliation: Jun. 4, 2026 Quinn Neste. Lead Technical Artist.

This is so stupid. I cannot imagine the absolute idiocy of someone that would approve this. Are you genuinely unwell? A hedgehog could see the problems here. Companies file quarterly for accountability.

I don't understand even the surface level logic of this.

Rahul Desai — Jun 4, 2026
Subject: S7-2026-15 From: Rahul Desai Affiliation: Jun. 4, 2026 My name is Rahul Desai and I'm a retail investor. I rely on SEC filings to determine where to put my hard earned money. Don't give quants and HFT firms an even bigger advantage by reducing retail investors' access to information.

Ramesh Doraiswamy, Individual Investor — Jun 4, 2026
Subject: File No. S7-2026-15 From: Ramesh Doraiswamy To the Securities and Exchange Commission, I am writing as an individual retail investor based in Carlsbad, California, USA, with over two decades of experience managing my own portfolio using publicly available SEC filings, earnings reports, and options strategies. I am opposed to the proposed amendments under File No. S7-2026-15. The quarterly reporting cadence is not a burden on investors; it is valuable and vital information for them. Retail investors like me rely entirely on public filings to make informed decisions. Institutional investors, corporate insiders, and large asset managers have continuous access to operational data through analyst relationships, private briefings, and internal channels. Extending the interim reporting window from 90 days to 180 days does not level the playing field; it widens it in favor of those who already have the least need for public disclosure. For investors who use options strategies tied to earnings cycles like I do, a 180-day blind spot materially increases risk. Options pricing, implied volatility, and position sizing all depend on predictable disclosure timelines. Halving the frequency of interim reports is not a modernization; it is a structural disadvantage imposed on retail participants. The cost-savings rationale also does not hold up. The largest public companies, the ones most likely to influence market behavior have automated their reporting pipelines. With the advent of AI and modern technology tools, the marginal cost of producing a quarterly 10-Q for a large-cap issuer is no longer the burden it was in 1970. If the Commission's

concern is genuinely about smaller companies, I propose a targeted approach: make semiannual reporting optional only for companies below a defined float threshold (e.g., under $75 million), while keeping quarterly reporting mandatory for large- and mid-cap issuers. I respectfully urge the Commission to reject or substantially narrow this proposal. Transparency is the foundation of fair markets. This rule moves in the wrong direction. Respectfully submitted, Ramesh Doraiswamy Carlsbad, California

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Reagan Leonard — Jun 4, 2026
Subject: S7-2026-15 From: Reagan Leonard Affiliation: Jun. 4, 2026 My name is Reagan. I live in South Carolina and I work as a web developer. This proposal to allow companies to report their financials every SIX MONTHS is insane to me. Personally, I am not the day-trading type. I prefer auto-investing into broad low-cost index funds and ETFs. However, even for a person like me who doesn't necessarily read companies' quarterly reports and make investment decisions based on them, this is bad news. It gives companies a longer leash to do irresponsible things without investors' and stakeholders' knowledge. To me, this is yet another example of our government telling the public, "We're going to change the law so that corporations can financially benefit the already-wealthy class (who are blatantly and unashamedly insider trading) MORE while they will benefit you, the working class, less". This will allow the wealth gap between normal US citizens and the 1% to grow even larger because it holds normal people at even further arms length while those rules do not apply to the ultra wealthy. ...But I bet you guys at the SEC already know all this, don't you? DO NOT DO THIS. Companies should still have to file earnings reports QUARTERLY.

Rhymsceme DLow — Jun 4, 2026
Subject: S7-2026-15 From: Rhymsceme DLow Affiliation: Jun. 4, 2026 Please keep disclosures quarterly. Six months is too long. Investors need access to the maximum amount of information in the most timely manner possible.

Rian Burleigh — Jun 4, 2026
Subject: S7-2026-15 From: Rian Burleigh Affiliation: Jun. 4, 2026 This shouldn't have ever been even considered. I am outraged no one is will be able to trust their investments ever again

Rian Burleigh

Rich R — Jun 4, 2026
Subject: S7-2026-15 From: Rich R Affiliation: Jun. 4, 2026 Do not under any circumstances allow reporting to go semi-annual. Our stock market is already a fraudulent system. Do not allow information to go into the dark and allow bad actors more space to operate.

Rich Rhodes, Director, Ruskin, FL.

Robert Gough — Jun 4, 2026
Subject: S7-2026-15 From: Robert Gough Affiliation: Jun. 4, 2026 Do you want to destroy the small investor? When we put our money in to a company's stock we have the right to know what they are doing with that money and how their earnings and the bottom line impacts the investor.
Robert Gough

Ronald Merritt Jr — Jun 4, 2026
Subject: S7-2026-15 From: Ronald Merritt Jr Affiliation: Jun. 4, 2026 Quarterly SEC reporting should be preserved to ensure robust transparency and accountability in our capital markets. Frequent, timely disclosures give investors critical visibility into a company's financial health, performance, and risks, enabling better-informed decisions. Moving to biannual reporting would reduce oversight, create dangerous information gaps, and weaken corporate discipline by allowing problems to build unchecked for longer periods. Strong transparency through quarterly filings strengthens market integrity, protects investors, and promotes long-term economic confidence.

It is beyond important that financial situational awareness is maintained at its current schedule. Longer terms of silence will result in larger problems once revealed.

Thank you,
RLMerritt

Rudolph Gartner — Jun 4, 2026
Subject: S7-2026-15 From: Rudolph Gartner Affiliation: Jun. 4, 2026 Your proposal to diminish required SEC revenue reporting for public companies from every three months to every six months is a downright dangerous proposal for investors, especially retail, individual investors. Your proposal is yet another galling example of hpw this Administration is doing everything it possibly can to undermine and hurt ordinary Americans while handing the economy and everything else over to Big Business, Big Tech, and to further the construction of the authoritarian, corporate state and the intentional dismantling of America's constitutional republic founded upon law, liberty, and a democratic form of government.

The first thing to go in an authoritarian takeover of democracy is the intentional wresting of public information, research, and knowledge from the public, the taxpaying public, it should be added. Your proposal to limit public reporting by corporate America is in lockstep with the current unfolding of authoritarianism inside the people's federal government. That this is happening during our nation's 250th anniversary of the birth of our constitutional Republic is most outragious and a betrayal of our nation's values and principles. Shame upon you!

Rudolph Gartner, individual investor and born citizen of the United States of America.

Russell Greco — Jun 4, 2026
Subject: S7-2026-15 From: Russell Greco Affiliation: Jun. 4, 2026 I think this a great idea, reducing reporting requirements, the burden on corporations and the costs and waste of public audits. Please stop the waste of quarterly reporting and greenlight semi-annual.

Thanks.

Ryan Blakeslee — Jun 4, 2026
Subject: S7-2026-15 From: Ryan Blakeslee Affiliation: Jun. 4, 2026 You risk major divestment once you undermine trust by removing transparency. This is not difficult. The fact this is being considered speaks volumes about where greed is at.

Get Outlook for iOS

Ryan Reuther — Jun 4, 2026
Subject: File No. S7-2026-15 From: Ryan Reuther I strongly oppose the proposed rule permitting optional semiannual reporting on Form 10-S. While intended to lower compliance costs, removing the quarterly mandate actively harms market integrity via three distinct mechanisms: 1. Severe Reduction in Liquidity: Empirical data from the 2014 UK and EU regulatory shifts proves that dropping quarterly reports directly causes market liquidity to dry up and bid-ask spreads to permanently widen, increasing transactional friction for all participants. 2. Systemic Adverse Selection: Stable issuers will maintain quarterly disclosures to satisfy credit markets. Form 10-S will primarily be utilized by distressed companies seeking to delay the public disclosure of material risks, creating an opaque sub-market. 3. Sanctioned Information Asymmetry: A 180-day reporting void allows institutional capital to utilize private, high-cost alternative data to track corporate health, while retail investors are left completely blind. Please reject Form 10-S to ensure markets remain fair, orderly, and efficient. The savings are not worth the costs.

Salvador Guzman — Jun 4, 2026
Subject: S7-2026-15 From: Salvador Guzman Affiliation: Jun. 4, 2026 My name is Adrian Guzman, and I work as a CNC Operator. I disagree with this potential new SEC ruling because I rely on quarterly earnings reports to make informed decisions about my investment choices. Lowering my opportunities to review the company's financials would put my retirements at risk, which is made all the more important given how fast the world moves nowadays. Semi-annual disclosures would only end up hurting ordinary investors.

Sandra Setti — Jun 4, 2026
Subject: S7-2026-15 From: Sandra Setti Affiliation: Jun. 4, 2026 Sandra Setti. Energy Compliance Manager.

Hello,

Please keep quarterly reporting requirements. These are essential for ensuring transparency and accountability. I trade to supplement my income and rely on these reports to help me make decisions and avoid pitfalls where I might lose my retirement savings.

Thank you

Sara Barker — Jun 4, 2026
Subject: S7-2026-15 From: Sara Barker Affiliation: Jun. 4, 2026 We have the right to see how and what companies are doing so that they don't become "too big to fail" and then we have to bail them out again. Focus on the people, not the money.

Sent from my iPhone

Scotty Burleson — Jun 4, 2026
Subject: S7-2026-15 From: Scotty Burleson Affiliation: Jun. 4, 2026 Dear Staff,
I strongly support quarterly reports of 401(k) plans and IRA accounts.
Sincerely,
Scotty Kent Burleson
Haleyville, Alabama 35565
Retired/Disabled

Sent from my iPhone

Sean H — Jun 4, 2026
Subject: S7-2026-15 From: Sean H Affiliation: Jun. 4, 2026 My name is Sean and I am a business analyst living in Nebraska. I am FOR the proposal as I believe the current quarterly reporting requirements force executives to make decisions that benefit the company in the short-term with less regard for its long-term wellbeing.

Again, I think this is a good rule change and would hope the SEC passes the ruling.

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Serge Paquette — Jun 4, 2026
Subject: S7-2026-15 From: Serge Paquette Affiliation: Jun. 4, 2026 I don't support this change. I prefer to see quarterly reports as it allows me to evaluate the company more often. More data, more

transparency, better markets.

Serge R. Paquette

Sharif Hasnat — Jun 4, 2026
Subject: S7-2026-15 From: Sharif Hasnat Affiliation: Jun. 4, 2026 Companies must maintain strict accountability. The stock market needs to be trusted and reliable to support people for the future as it has replaced traditional pensions and retirements.

Shelley Fendlay — Jun 4, 2026
Subject: S7-2026-15 From: Shelley Fendlay Affiliation: Jun. 4, 2026 My name is shelley fendlay. Im a child care provider. Im one of the little guys who could be financially devastated if this rule takes effect. We already have the least, you CANNOT allow companies to go dark for six months as alot can happen in six months and by the time we find out about it, we may have already bought something we wouldn't have. All the while there are people who know what we dont for half of a year. And they can still trade but we'd be flying blind. Thank you for your time. Shelley

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Shirley Paulson — Jun 4, 2026
Subject: S7-2026-15 From: Shirley Paulson Affiliation: Jun. 4, 2026 If you want the little guys' retirement money to play with, you need to play fair! Otherwise, we will just have to go back to stuffing our funds in our mattresses and in tin. cans in holes in our back yards.

Stacie Ford-Bonnelle — Jun 4, 2026
Subject: S7-2026-15 From: Stacie Ford-Bonnelle Affiliation: Jun. 4, 2026 Stacie Ford-Bonnelle, Museum worker. It's important that companies are held accountable to those invested and to the communities in which they employ, remit taxes and impact in many ways. If companies have unaddressed, underlying problems that ultimately could result in mass layoffs, uprooting the business or closing completely; that has a detrimental on local, national and possibly international markets. More frequent reporting is a reasonable expectation.

Stephen Sherwood — Jun 4, 2026
Subject: S7-2026-15 From: Stephen Sherwood Affiliation: Jun. 4, 2026 I want weekly reporting. This proposed rule is no good.

Steve Van Oudenhoven — Jun 4, 2026

Subject: S7-2026-15 From: Steve Van Oudenhoven Affiliation: Jun. 4, 2026 This is totally against all that America stands for! The unamerican presiodent does not care for you or anyone but himself. So he and his buddies do all they can to get all the money! This kind of action needs to stop. It is up to you to get this nonsense stopped!

Steven Menicucci — Jun 4, 2026
Subject: S7-2026-15 From: Steven Menicucci Affiliation: Jun. 4, 2026 The 6-month delay in companies withholding their business data will only invite fraud and illicit business practices primarily hurting consumers. PLEASE don't allow this policy to go into effect. Sincerely, Steve Menicucci

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Sue Sikes — Jun 4, 2026
Subject: S7-2026-15 From: Sue Sikes Affiliation: Jun. 4, 2026 Please this is not fair as it does not let ordinary people know where their accounts are at and allow for change

Sue Sikes

Sue Zimmerman — Jun 4, 2026
Subject: S7-2026-15 From: Sue Zimmerman Affiliation: Jun. 4, 2026 NO! No more hiding facts. Insider trading should be outlawed and prosecuted!

Sent from my iPhone

Suzanne Olander — Jun 4, 2026
Subject: S7-2026-15 From: Suzanne Olander Affiliation: Jun. 4, 2026 Less transparency is not better

Sent from my T-Mobile 5G Device
Get Outlook for Android

Sylvia Wexler — Jun 4, 2026
Subject: S7-2026-15 From: Sylvia Wexler Affiliation: Jun. 4, 2026 Do not stop quarterly reporting by corporations. Have our 401K and our financial futures. Do not cave into special interests

Be kind to one another = a better world.

Theresa Condict — Jun 4, 2026
Subject: S7-2026-15 From: Theresa Condict Affiliation: Jun. 4, 2026 To the Securities and Exchange

Commission:

I am writing as an individual retail investor to oppose the proposed shift from quarterly to semiannual financial reporting under Rule S7-2026-15.

I rely on quarterly earnings reports to make informed decisions about the stocks and funds in my retirement portfolio. A six-month gap in financial disclosures would leave me — and millions of investors like me — flying blind while corporate insiders, institutional investors, and executives continue to have full visibility into their companies' financial health. That information asymmetry is fundamentally unfair and undermines the level playing field that the SEC exists to protect.

The proposal is framed as voluntary, but I'm skeptical this will stay that way. Once large companies begin filing semiannually, competitive pressure will push smaller companies to follow, and reduced disclosure will quietly become the new norm. The supposed compliance savings accrue to companies and their executives — not to the shareholders whose retirement savings bear all the risk of being less informed.

I'm also concerned about the fraud risk. Quarterly disclosures create regular checkpoints that make it harder to conceal deteriorating financials. Longer gaps give bad actors more runway. The collapses of Enron and WorldCom are cautionary tales about what happens when opacity grows.

The SEC's mandate is to protect the investing public. I urge the Commission to keep quarterly reporting requirements in place.

Respectfully,
Theresa Condict
Woodstock, CT

Thomas Prak — Jun 4, 2026
Subject: Individual investor comment on S7-2026-15 From: Thomas Prak Affiliation: Jun. 4, 2026 Hi The Commission should preserve quarterly reporting.

Sent from my iPhone

Thomas Tessen — Jun 4, 2026
Subject: S7-2026-15 From: Thomas Tessen Affiliation: Jun. 4, 2026 It must be voided due to a lack of transparency for hard-working Americans. People will pull money out of the system, and growth will decline in a relatively short time.

Best regards,
Thomas Tessen

Toby Knighton — Jun 4, 2026
Subject: S7-2026-15 From: Toby Knighton Affiliation: Jun. 4, 2026 I use quarterly reports to evaluate company trajectories. Having to wait years to get multiple reports instead of 12 months would leave me woefully behind the curve.

Please keep the 10-Q

Todd Gmail — Jun 4, 2026
Subject: S7-2026-15 From: Todd Gmail Affiliation: Jun. 4, 2026 This is ridiculous. Our country and its embrace of corporate greed need to be more transparent not less. We will lose confidence in the US stock market and put our money elsewhere. The Trump administration is just a haven for crooks and criminals.

Sent from my iPad

Vic Lange — Jun 4, 2026
Subject: S7-2026-15 From: Vic Lange Affiliation: Jun. 4, 2026 I'm a director of analytics at Michael Kors and it's already obvious that the people at the top of our companies magnify their wealth through insider trading hidden behind the veil of ethics laws. Any further advantage you give to them will be played to the hilt.

Victoria Deckelmann — Jun 4, 2026
Subject: S7-2026-15 From: Victoria Deckelmann Affiliation: Jun. 4, 2026 Do the right ******* thing for once.

Sincerely,

Victoria Deckelmann

Wayne Comcast — Jun 4, 2026
Subject: S7-2026-15 From: Wayne Comcast Affiliation: Jun. 4, 2026 Keep the quarterly reporting, trust and transparency are critical to a working financial system

Kind Regards,
-w

Wes Jones — Jun 4, 2026
Subject: S7-2026-15 From: Wes Jones Affiliation: Jun. 4, 2026 I want to say that I think the quarterly filings should not change to semi annual.

🙄

Please talk to the powers that be and reconsider. It is not a good idea to change this.

Respectfully

Wes

Get Outlook for Android

William Donihoo — Jun 4, 2026
Subject: S7-2026-15 From: William Donihoo Affiliation: Jun. 4, 2026 Investor who will be retiring within the next 10 years. Quarterly reporting is driving short-term thinking in publicly traded companies. On the surface, I like increasing the disclosure time to allow companies to make (longer) term decisions. But, if insiders are allowed to know information before I do, then I disagree with the premise. Lets make reporting an annual event and allow companies to keep it confidential to EVERYONE.

Thanks in advance…

Will

William Pratt — Jun 4, 2026
Subject: S7-2026-15 From: William Pratt Affiliation: Jun. 4, 2026 It's a ridiculous idea to make corporate financials even more opaque. Please don't do it.

Zachariah Southard — Jun 4, 2026
Subject: S7-2026-15 From: Zachariah Southard Affiliation: Jun. 4, 2026 Please keep statements quarterly. Transparency is important.
Zachariah Southard.

Adam Arndt — Jun 3, 2026
Subject: S7-2026-15 From: Adam Arndt Affiliation: Jun. 3, 2026 My name is Adam. As a small businesses owner, I invest some of my annual profits into the market to provide for the day I am able to retire. Quarterly fillings assist me in trying to be able to fairly make companies that I am interested investing in, as well as the added benefit of transparency into the company for the good of the public. I think changing to a semi-annual filling schedule would weaken faith in companies and markets in general, and I think there has been too much weakening of governmental pressure on companies in this administration as it is. This is a step in the wrong direction.

Have a great day!
-Adam

B&D Upholstering
26641 Gratiot Ave.
Roseville, MI 48066

(586)-777-9396
(586)-219-9751 (cell)
Adam@bdup.biz

Adam Garner — Jun 3, 2026
Subject: S7-2026-15 From: Adam Garner Affiliation: Jun. 3, 2026 Something feels really fishy, like a conflict of interest, with this whole SpaceX IPO coming up. I think there should be stricter rules around companies that have that much valuation but have so little actual worth/value/returns to show for it. Especially when said company has already gobbled up 2 smaller companies that were also owned by it's CEO....

Alex McCourt — Jun 3, 2026
Subject: S7-2026-15 From: Alex McCourt Affiliation: Jun. 3, 2026 Name: Alex M.
Job: Electrical Estimator

Knowledge on how the companies I am invested in is already so limited. These quarterly briefings give valuable insight and six months is too long to go before hearing from said companies again.

Amar Sahai — Jun 3, 2026
Subject: S7-2026-15 From: Amar Sahai Affiliation: Jun. 3, 2026 Hello,

My name is Amar Sahai and I have been an accountant for over a decade. The purpose of my field is to make sure that the financial health of businesses is known to all relevant parties. These relevant parties include investors. For public companies, this includes the public en masse. Quarterly reporting on a level beyond monthly reporting is a very common internal standard. For integrity and transparency, this should be maintained for investors. Keep the quarterly standard.

Sincerely,
Amar Sahai

Andrew Bartz — Jun 3, 2026
Subject: S7-2026-15 From: Andrew Bartz Affiliation: Jun. 3, 2026 Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

Andrew Bilodeau — Jun 3, 2026

Subject: File No. S7-2026-15 From: Andrew Bilodeau personally, I believe we need more transparency in reporting, not less. Bonuses should only be given out semi annually. personally I would love to see a report have to come out eight times a year instead of four so that all investors can get more accurate data not just the ones engaging in Insider trading.

Anonymous — Jun 3, 2026
Subject: File No. S7-2026-15 From: Anonymous As an investor, I do not agree with this change

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Anonymous — Jun 3, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 3, 2026 This absolutely should not change in the interest of the consumers safety

Sent from my iPhone

Anonymous — Jun 3, 2026
Subject: File No. S7-2026-15 From: Anonymous I am writing as a corporate finance and M&A attorney to highlight a potential issue regarding the proposed shift to semi-annual reporting. In M&A and financing transactions, we often rely heavily on quarterly filings for various diligence points. The shift to semi-annual reporting means we may end up working with older data or requesting supplementary information from companies, which can raise costs and reduce transparency, as information that would otherwise be part of public filings may instead be shared privately/ confidentially, potentially increasing the risk of less scrupulous disclosures. While this issue alone does not seem material enough to stop the proposed rule, it should be considered along with other comments highlighting other problematic consequences of adopting the proposed rule.

Ashley Schenker — Jun 3, 2026
Subject: S7-2026-15 From: Ashley Schenker Affiliation: Jun. 3, 2026 My name is Ashley and I am a project manager in technology.

I am concerned about proposals that would reduce the frequency of financial disclosures by public companies.
First, timely and consistent disclosure is a cornerstone of transparent and efficient capital markets. Investors rely on regular financial reporting to assess company performance, allocate capital appropriately, and make informed decisions. Extending the period between required disclosures could reduce transparency and increase information asymmetry between company insiders and the investing public.
Second, markets today react rapidly to new information. Less frequent reporting may increase uncertainty and contribute to larger price swings when material information is eventually released. More regular disclosures help investors incorporate information gradually and support more accurate price discovery.
Third, reducing reporting frequency may create additional opportunities for speculation and increase the importance of unofficial signals, rumors, and selective interpretations of company performance. Strong disclosure requirements help promote accountability and investor confidence while reducing the risk of market manipulation and insider advantages.

Quarterly reporting requirements have served investors and markets for decades. As businesses evolve and markets become increasingly interconnected and information-driven, maintaining robust disclosure standards remains important. Rather than reducing transparency, policymakers should focus on ensuring timely reporting, effective enforcement of existing regulations, and equal access to material information for all investors.
For these reasons, I support maintaining the current requirement for public companies to provide financial disclosures every three months.
Thank you.

Bardez The Avatar — Jun 3, 2026
Subject: S7-2026-15 From: bardez_the_avatar Affiliation: Jun. 3, 2026 Quarterly reporting is necessary for clear insight into company performance, health, and direction. Reducing this frequency leads us into areas of insider trading, book-cooking, and financial obfuscation. I am AGAINST any reduction in corporate reporting to investors!

Sent from my Galaxy

Belair Barca — Jun 3, 2026
Subject: S7-2026-15 From: belair barca Affiliation: Jun. 3, 2026 Hector Bacetti, retired

This shortening of the corporate reporting period is mostly advantageous to the corporations, while it's disadvantageous to the people (outsiders) who manage my TSP.

Ben Finch — Jun 3, 2026
Subject: File No. S7-2026-15 From: Ben Finch Big corporations have plenty of money to donate to politicians and pay execs ten figure "compensation" packages. The reports are prepared internally monthly and quarterly anyway. Lets not get sloppy on reporting.!!!

Ben Zink — Jun 3, 2026
Subject: S7-2026-15 From: Ben Zink Affiliation: Jun. 3, 2026 This is Benjamin Zink, Technical Specialist. Quarterly reporting enables investors to be better informed about the risks they’re taking when investing in a company. Do more to enable fair reporting among companies.

Sent from my iPhone

Benjamin Key, Process Technician, QCells — Jun 3, 2026
Subject: File No. S7-2026-15 From: Benjamin Key Quarterly reports are a basic duty to shareholders so that we can make informed decisions on how to invest in our future. Whether that be multi-billion dollar hedge funds or small individual investors, everyone relies on these reports. This would also effect the overall economy as without regular reports, companies would go over or undervalued for longer periods of time, causing more dramatic swings in the market when the proposed semiannual reports finally go out.

Brian Lawrence — Jun 3, 2026
Subject: S7-2026-15 From: Brian Lawrence Affiliation: Jun. 3, 2026 My name is Brian Lawrence and I work as a Global Supply Chain Leader for an energy technology company. As an Employee of a public company and an investor in various publicly listed companies I want you continue to make it mandatory for companies to publish quarterly reports of their financial results!

Sent from my iPhone

Bruce Francois — Jun 3, 2026
Subject: S7-2026-15 From: Bruce Francois Affiliation: Jun. 3, 2026 This rule matters to me because my money is invested in shares of
publicly-traded companies! I don't like missing out on selling shares
before their value has dropped or paying for shares before they have
already risen in value. The sooner a company releases information, the
sooner retirement fund owners can act on that information, especially
doing so before people with privileged insider information can drive
down or drive up the value of the shares.

Thank you,

Bruce Francois
retired

Calvan North — Jun 3, 2026
Subject: S7-2026-15 From: Calvan North Affiliation: Jun. 3, 2026 The continued campaign to shut down info sources that individual investors depend on in favor of increasing the power of insiders is banditry and must be stopped. Investors must have as contemporary information as possible.
Calvan North
[REDACTED]

Chad Prey — Jun 3, 2026
Subject: S7-2026-15 From: Chad Prey Affiliation: Jun. 3, 2026 Reducing reporting will reduce transparency and erode trust in a time where both of these facets are at a premium. Part of the American enterprise is rule of law and stable economic markets. Changing SEC will be a step

toward less transparency and less trust.

Charlie Klein — Jun 3, 2026
Subject: S7-2026-15 From: Charlie Klein Affiliation: Jun. 3, 2026 Charlie K, Pilot. Quarterly reporting is important to a fair and transparent open market. It must be kept.

[REDACTED]

Christina Passafaro — Jun 3, 2026
Subject: File No. S7-2026-15 From: Christina Passafaro This is another form of insider trading. Letting companies hide bad numbers for 6 months before disclosing lets insiders bail before making information public. Thats crazy.

Christopher Whiteford — Jun 3, 2026
Subject: S7-2026-15 From: Christopher Whiteford Affiliation: Jun. 3, 2026 Christopher Whiteford, Software Engineer. Given the stock market is already in a place where the PE ratios and valuations already don't seem tethered to reality taking away Quarterly reports is just another foundation brick to make it all more unstable and unreliable.

Clara West — Jun 3, 2026
Subject: S7-2026-15 From: Clara West Affiliation: Jun. 3, 2026 Dear Sirs,
With the current pace of events in the world, both in the economy and in business. And in politics, 3 month reporting seems like a minimum to me that needs to be done. And i'm really requesting that you will keep that format for the sake of all who invest in the stock market, and who trust you to provide us with a certain level of safety. Thank you for your consideration in this matter.

Sincerely,

Clara Gamache
Investor who is a newby

Colten Ford — Jun 3, 2026
Subject: S7-2026-15 From: Colten Ford Affiliation: Jun. 3, 2026 Colten Ford, Electrical Engineer, transparency into my savings is extremely important to me. I believe it is the right of every American to see how your hard earned savings are being used. Why would we want less accountability with our life savings? Why would you permit it?

Dallas Nazar — Jun 3, 2026
Subject: File No. S7-2026-15 From: Dallas Nazar Howdy, my name is Dallas and I am a physician assistant. Since I do not work in finance, I rely on my investment company to track financial statistics. By reducing the filing from quarterly to biannually, this will make stocks much harder to predict and will certainly affect my retirement. Burnout in medicine is real, and the promise of an eventual end of my career is necessary to keep me motivated. If I felt like I would have to continue working past my scheduled retirement, I would change careers now to something with less income but also less stress to make sure I don't have a mental breakdown.

Darlene Futch — Jun 3, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Darlene Futch Affiliation: Jun. 3, 2026 Please withdraw the proposed shift to semiannual reporting. Reducing reporting frequency increases the risk of market manipulation.

David — Jun 3, 2026
Subject: S7-2026-15 From: David Affiliation: Jun. 3, 2026 This is a terrible route to take. As a shareholder or potential shareholder I like to know just how well a company is performing so I can make an informed decision on whether to buy or sell. Allowing for this change in reporting the health of a company just opens the door for potential corruption and mistrust in the system as a whole. My name is David McCarty, I am a retired engineer/ surveyor. I am a very active investor and I rely heavily on the quarterly reports of potential new buys or in reviewing my current portfolio status. Fresh information is crucial in making investments with one’s savings. If a company is a public traded entity, then they need to provide the information needed to everyone on their health in a timely manner. I strongly encourage that quarterly reporting remains unchanged.

Sent from my iPhone

David Ruymen — Jun 3, 2026
Subject: S7-2026-15 From: David Ruymen Affiliation: Jun. 3, 2026 The SEC has been requiring companies to disclose their financial results quarterly for decades. Now is a time for more transparency, not less. Do not reduce the public company reporting requirements!

David Ruymen
[REDACTED]

Doug OHair — Jun 3, 2026
Subject: S7-2026-15 From: Doug OHair Affiliation: Jun. 3, 2026 Quarterly reporting is a critical part of investing and our financial world. With less frequent reports investors will make less efficient decisions and our economy will weaken.

Douglas Davis — Jun 3, 2026
Subject: S7-2026-15 From: Douglas Davis Affiliation: Jun. 3, 2026 Doug Davis, personal investor, 55 Fenno, Revere, MA. Without quarterly reports and without an analyst team, how do I distinguish between what is real and fake about a company during the extra
3 months of time? This would hurt the abilities of many investors to allocate capital properly within equity markets. This is a poor decision on a personal and country level since it is both de-democratizing information and leading to society level mis allocations.
Obviously the damage is limited since it is still reporting every 6 months, however, still real effects. Please do not change this rule.

Best,
Doug

Douglas Reed — Jun 3, 2026
Subject: S7-2026-15 From: Douglas Reed Affiliation: Jun. 3, 2026 To whom it may concern,

I'm writing as an individual retail investor who relies on regular, transparent disclosure to make decisions about my retirement savings and long-term investments. I am strongly opposed to the SEC's proposal under File No. S7-2026-15 to allow companies to report only twice a year instead of quarterly.

Cutting required reporting in half would leave ordinary investors effectively flying blind for six months at a time. In that period, a lot can change inside a business—failed product launches, rising debt, legal issues, or customer losses. Corporate insiders, their lawyers, and large institutional investors will still have access to up-to-date information, but people like me, investing through 401(k)s, IRAs, and brokerage accounts, would be the last to find out. That creates an unfair information advantage for insiders and increases the risk that bad news is quietly offloaded onto retail investors before it becomes public.

Less frequent reporting also creates more room for fraud and misrepresentation to grow unnoticed. History has shown—from Enron and WorldCom to the run-up to 2008—that opacity and long gaps in disclosure make it easier for serious problems to fester. Quarterly filings don't eliminate fraud, but they shorten the window in which it can go undetected. Extending that window to six months increases risk for the very "investing public" the SEC is supposed to protect.

I'm also concerned that calling this change "optional" is misleading. In practice, once large issuers move to semiannual reporting, competitive and market pressure will push others to follow, and quarterly reporting will become the exception rather than the norm. Over time, this would likely turn a voluntary option into a de facto new standard, reducing transparency across the market.

Finally, the benefits to issuers appear modest compared to the cost imposed on investors. Companies still maintain internal books, brief boards, and monitor performance. Skipping a public filing mainly saves on legal and accounting costs, which accrue to the company and its executives—not to investors. The cost of poorer, less timely information is borne by people like me who are trying to responsibly manage long-term savings.

For these reasons, I urge the SEC to keep quarterly reporting requirements in place and reject the proposal to allow Form 10-S and six-month blackout periods. Frequent, consistent disclosure is fundamental to fair, efficient markets and to the trust that individual investors place in the U.S. public markets.

Thank you for considering my comment.

Sincerely,
A concerned retail investor

Dovile Nanda — Jun 3, 2026
Subject: S7-2026-15 From: Dovile Nanda Affiliation: Jun. 3, 2026 Quarterly filings are a necessity for individuals to make informed decisions about their investments. Do NOT allow companies to reduce their obligation. Less transparency into financial information has led to horrible outcomes for working families that make up the vast majority of the population.

Best regards,
Dovile

Elizabeth Scott — Jun 3, 2026
Subject: File No. S7-2026-15 From: Elizabeth Scott I am not in favor of the SEC File Number S7-2026-15 which would allow public companies to switch from quarterly reporting (Form 10-Q) to semiannual reporting (the newly proposed Form 10-S). I am not in favor of this switch due to three major areas of concern. First, this would greatly decrease transparency for investors. Many investors (retail and institutional) rely on the quarterly filings to make informed decisions regarding investing. With a six-month gap, it leaves these investors vulnerable financial risk. Second, this would increase the risk of insider trading and information asymmetry. Currently, public investors have already seen the impacts of insider trading on the financial investments (ex. Tesla, DoorDash, Apple, etc) and this proposal would allow for corporate insiders to have a greater significant advantage over public investors due to their access to financial knowledge before the public is even aware. Lastly, even if the SEC makes quarterly reports optional, top-tier companies might feel pressured by Wall Street to continue releasing quarterly data voluntarily to appease analysts. If only struggling or opaque companies opt into the semiannual schedule, using Form 10-S could inadvertently become a "red flag" to investors, defeating the purpose of the rule change. In summary, these above concerns are why I do not approve or support the SEC File Number S7-2026-15. Thank you for your time and please take into consideration my comment.

Eric Volkman — Jun 3, 2026
Subject: S7-2026-15 From: Eric Volkman Affiliation: Jun. 3, 2026 Quarterly reporting will keep companies honest. Which makes me wonder if the SEC is being honest?

Fresnel Phan — Jun 3, 2026
Subject: File No. S7-2026-15 From: Fresnel Phan The US Securities Market is easily the largest such market in the world. We are the market of choice for the largest companies in the world and receive capital flows from the entire globe. I cannot think of any reason why we would ruin what has made our markets so successful and the global standard of transparency and stability. Other country's markets that have moved to semiannual reporting are not as large and successful as the US market and I have seen no evidence that moving to semiannual reporting provided any positive

benefit to their markets. These smaller markets should not be providing any inspiration for the rules that apply to our own market.

Garrett Fletcher — Jun 3, 2026
Subject: S7-2026-15 From: Garrett Fletcher Affiliation: Jun. 3, 2026 I'm an investor who has lived through financial collapses caused by companies skirting the rules and abusing investor trust. Changes like this expose hard working Americans to needless risk in their investments. Please do not change the reporting standards.

Thanks,
Garrett Fletcher
Rego Park, NY

Garris Varner — Jun 3, 2026
Subject: S7-2026-15 From: Garris Varner Affiliation: Jun. 3, 2026 Don’t mess it up any more than you already have. 3 months is too long be we deal with it as investors. Anything longer creates more fraud and puffing. If Jesus Christ was running every company it would be different but he is not and the human nature causes liars.

Sent from my iPhone

George — Jun 3, 2026
Subject: File No. S7-2026-15 From: George This rule change will negatively affect transparency which is so important in the public markets. I do not support this rule change.

Gregory Nasca — Jun 3, 2026
Subject: S7-2026-15 From: Gregory Nasca Affiliation: Jun. 3, 2026 You wanna work less for me? I don't think so. I like the quarterly reports because I love capitalism and the USA.

Harry O — Jun 3, 2026
Subject: S7-2026-15 From: Harry O Affiliation: Jun. 3, 2026 This is a leader to true anarchist disrupting our financial leadership and lend to drifting into Totalitarianism. Or should I reverse that suggestion.

Yahoo Mail: Search, Organize, Conquer

Hunter — Jun 3, 2026
Subject: S7-2026-15 From: Hunter Affiliation: Jun. 3, 2026 Hunter King
Security engineer

Being able to see what's actually happening in companies is the best way to keep the market in touch with reality. Massive speculation doesn't help anyone.

Ira Gottlieb — Jun 3, 2026
Subject: S7-2026-15 From: Ira Gottlieb Affiliation: Jun. 3, 2026 Hi, my name is Ira Gottlieb and I worked in leadership roles for public companies for more than 20 years. The requirement to report financial results quarterly helped provide the rigor and discipline to run the business efficiently and with a sense of urgency. I believe moving to a bi-annual reporting is a bad idea, and gives companies too much room to let their discipline and compliance lapse - while giving investors less visibility into the performance of the companies they are invested in. Please reconsider this decision.

Isaac Olson — Jun 3, 2026
Subject: File No. S7-2026-15 From: Isaac Olson Corporations should be subject to more transparency and scrutiny, not less. This opens the window for fraud and offloading losses on retail investors.

J. Dole — Jun 3, 2026
Subject: Public Comments re: S7-2026-15 From: J. Dole Affiliation: Jun. 3, 2026 To the SEC:

Quarterly reports must be kept. Otherwise you're just adding more chaos to the market. Maybe that's what you want, to help undermine this country. If so - then shame on you. But I also have news for you - Trump and his cronies are on the way out. And then we're going to right this ship again.

J. Dole
Santa Monica, CA

Jacob Rentschler — Jun 3, 2026
Subject: S7-2026-15 From: Jacob Rentschler Affiliation: Jun. 3, 2026 My name is Jacob and I am a deli manager, please don't make investing harder for people like me just to save big corporations a couple bucks. This would be extremely damaging to investors like me. It's already hard enough to pick good investments with the meager amount of money I'm able to use to buy stocks every month, and this rule would make it even harder and add more risk to people like me!

James Beswick — Jun 3, 2026
Subject: S7-2026-15 From: James Beswick Affiliation: Jun. 3, 2026 Quarterly reporting is essential for transparency. This proposal is not in the interests of the average investor.

Jeff Zhu — Jun 3, 2026

Subject: S7-2026-15 From: Jeff Zhu Affiliation: Jun. 3, 2026 I'm Jeff, an engineer, and I'm deeply concerned about this rule change. The SEC is meant to level the playing field for us common folk, elders included, and this change would tilt the information gap against us even more.

Jim Cook — Jun 3, 2026
Subject: S7-2026-15 From: Jim Cook Affiliation: Jun. 3, 2026 Jim cook, CEO, retired. This is an egregious erosion of public confidence, period! I urge you NOT to pass this.

John Hartman — Jun 3, 2026
Subject: S7-2026-15 From: John Hartman Affiliation: Jun. 3, 2026 Faith in institutions is already floundering, this will make things worse. If we want stability and foreign investment as well as domestic, we need more transparency, not less.

John Lourie — Jun 3, 2026
Subject: S7-2026-15 From: John Lourie Affiliation: Jun. 3, 2026 Quarterly reports (at a minimum) are the only way to track a company's financial health. Changing to every 6 months would be a disaster.

Yahoo Mail: Search, Organize, Conquer

Jonathan Green — Jun 3, 2026
Subject: S7-2026-15 From: Jonathan Green Affiliation: Jun. 3, 2026 I’m Dr. Jon Green, a retired pharmaceutical chemist and individual investor, whose only substantive source of income is SSDI. There is already substantial grift going on in the stock market that we truly cannot afford to open another loophole for the grifters to drive their money truck through. The institutional investors will get their info through their personal networks, but the little guys will get the shaft. Please do not allow the 6-month silent period to become law!

iPad, iTypos (and iAutocorrects), iApologize

Jonathan Rynd — Jun 3, 2026
Subject: S7-2026-15 From: Jonathan Rynd Affiliation: Jun. 3, 2026 The SEC's job is to maintain public trust in the markets. If the entirely forseeable consequences of 6m reporting come to pass (huge profits for insiders, losses dumped on retail investors), public trust in the markets will be destroyed for a generation.

Jonathan Rynd

Justin Kuenstle — Jun 3, 2026

Subject: S7-2026-15 From: Justin Kuenstle Affiliation: Jun. 3, 2026 My name is Justin Fox. I am a citizen, and I am not interested in you allowing more corrupt behavior risking my retirement by removing quarterly reporting. I don't know why public comments even exist anymore though, because you don't serve us now. You serve corrupt oligarchs at the expense of America's future. Shame on you. Cowards

Sent from my iPhone

Katie Long — Jun 3, 2026
Subject: S7-2026-15 From: Katie Long Affiliation: Jun. 3, 2026 Without earnings transparency, how do you expect any average investor to be able to enter the market confidently and how do you expect any billionaire to participate on the market one instead? They'll simply back channel and move money and everybody will chase the billionaire and the market will not be healthy. I think you underestimate how stupid people are and how unstable this market will become.

on mobile

Kay Carlton — Jun 3, 2026
Subject: S7-2026-15 From: Kay Carlton Affiliation: Jun. 3, 2026 Let's be transparent!!! Why would you let the insider have MORE of an upper hand than they already do! Shame on you

Sent from my iPhone

Kemper A Leonard II — Jun 3, 2026
Subject: S7-2026-15 From: Kemper A Leonard II Affiliation: Jun. 3, 2026 Kemper Leonard
Professional Baker

Stocks are the one thing that give US citizens a chance to be apart of something big they believe in and also be rewarded for that trust this essentially destroys the very basics of what it was made for and proves we are inevitably heading towards the downfall of what used to be a proud nation

Best regards -Kemper A Leonard II

Kevin Hope — Jun 3, 2026
Subject: S7-2026-15 From: Kevin Hope Affiliation: Jun. 3, 2026 Kevin Hope
Chef
Increasing the time frame for reporting will give an advantage to industry insiders at the expense of individual investors.

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Sent with mail.com Mail app

Larry Lance — Jun 3, 2026
Subject: File No. S7-2026-15 From: Christina Passafaro This is another form of insider trading. Letting companies hide bad numbers for 6 months before disclosing lets insiders bail before making information public. Thats crazy.

Leslie Cunningham — Jun 3, 2026
Subject: S7-2026-15 From: Leslie Cunningham Affiliation: Jun. 3, 2026 Leslie Cunningham.
Many people have money invested in stocks as their retirement plan. This change endangers millions of Americans retirement plans and will allow poorly run companies to drag down investors while all capital is drained. Witness the multiple bankruptcies already in process and vastly increasing as our economy tanks under Trump.

Leslie Grant — Jun 3, 2026
Subject: S7-2026-15 From: Leslie Grant Affiliation: Jun. 3, 2026 Leslie Grant, Financial products wholesaler.

While I deal with investments and investment products day in and day out, I am not an insider. I rely on the free flow of publicly available information to make informed investment decisions about my own portfolio and to guide the financial advisors whom I serve.

By reducing the required reporting to bi-annual, we as every day investors do not get access to the data we need to make informed decisions about the fiscal health of the companies with whom we invest.

The world and markets move in real time, with markets trading virtually 24/7 the lack of timely information greatly disadvantages retail investors allowing insiders and institutional investors to dump their shares while those of us in retail are buying on outdated information.

This rule does not protect investors, it allows companies to hide and institutions to profit on the backs of every day people just like the misguided SpaceX/NASDAQ index addition.

Louis Dipaolo — Jun 3, 2026
Subject: S7-2026-15 From: Louis Dipaolo Affiliation: Jun. 3, 2026 Insiders already have too many advantages. Maintain quarterly filing requirements.

Yahoo Mail: Search, Organize, Conquer

Lynn Dombrowski — Jun 3, 2026
Subject: S7-2026-15 From: Lynn Dombrowski Affiliation: Jun. 3, 2026 Dear SEC,

Please do not reduce the amount of reporting companies are required to
do. It will hinder my ability to make good judgement calls about which
companies to invest in. I am the first person in my family to have a

401k and to invest in the stock market directly. I need information to make good judgements. Please do not hinder a key form of accountability for companies trading on the stock market.

Best,
Dr. Dombrowski

M Thomas, Investor/Trader — Jun 3, 2026
Subject: File No. S7-2026-15 From: M Thomas I actively manage a portfolio for a living, heavily in individual stocks, and can say this undermines one of the key pillars of transparency that makes investing in the US markets so attractive. I believe the quarterly filings and rigorous reporting requirements are one of the things that defines the excellence of US equities for investing. It seems a mistake to me to undermine the quality of US equities just as other equity markets are becoming easier to access for retail investors.

Marcus Lawson — Jun 3, 2026
Subject: S7-2026-15 From: Marcus Lawson Affiliation: Jun. 3, 2026 As an investor, I feel it is important to continue to require quarterly reporting. Otherwise, investors will have no true window into what is happening with their holdings.
Marcus Lawson, Consultant

Mark Coelho — Jun 3, 2026
Subject: S7-2026-15 From: Mark Coelho Affiliation: Jun. 3, 2026 As a small investor, that reads reports before buying and while owning stocks, I find this very concerning. The reasonable response to this course I'll likely take is better familiarizing myself with foreign markets. I cannot see how discouraging investment inside the US is a good thing.

Matthew Grossman — Jun 3, 2026
Subject: S7-2026-15 From: Matthew Grossman Affiliation: Jun. 3, 2026 Less information inherently makes the stock market riskier.

Maura Teague — Jun 3, 2026
Subject: S7-2026-15 From: Maura Teague Affiliation: Jun. 3, 2026 I am an ordinary retail investor. I invest regularly and responsibly. I invest so that I can retire. I invest so that I can manage unexpected emergencies. I invest so I can handle unexpected medical expenses. My investments make up a significant part of my total net worth. The money I would use to buy a home, to buy a car, to buy an education for my children. The money we would have to live on if one of us became unemployed, or disabled. Investors deserve maximum transparency in exchange for the risk they take. The transparency that is the standard in our system lays the foundation for our trust in it. This is true for all investors, foreign, and domestic, retail and institutional. Changing the rule in and of itself, in a time of unprecedented and rapid change, hints at instability, and will shake trust in the American system. In conclusion, I see no compelling reason to decrease public companies'

accountability to their shareholders. If they wish not to disclose such information, they may remain private, as many companies do.

Maura Teague

Graphic Designer

Michael Keller — Jun 3, 2026
Subject: S7-2026-15 From: Michael Keller Affiliation: Jun. 3, 2026 Michael Keller, veterinarian and individual investor: More information for the public allows average shareholders to make better investment decisions. Keep quarterly reporting.

Nora Lyn Harlow — Jun 3, 2026
Subject: S7-2026-15 From: Nora Lyn Harlow Affiliation: Jun. 3, 2026 Quarterly reporting is our only view to what is actually happening to
the company we are investing in. I am Nora Harlow, an accountant, so I
know the significance of timely reporting to be able to make a
reliable and timely assessment of the company based on the recent
performance.

Patrick McCabe - McCabe Fine Woodworking — Jun 3, 2026
Subject: S7-2026-15 From: Patrick McCabe - McCabe Fine Woodworking Affiliation: Jun. 3, 2026 Keep quarterly reporting! If you create a two-tiered system, where company insiders and institutional investors know critical news months before everyday investors, those everyday/individual investors will choose to remove their capital from the market.

We expect our regulatory bodies to REGULATE.

With clear expectations, sincerely,

Patrick McCabe
West Chester, PA 19380

Paul — Jun 3, 2026
Subject: S7-2026-15 From: Paul Affiliation: Jun. 3, 2026 We the PEOPLE not we the corporations

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Phil Kuz — Jun 3, 2026
Subject: S7-2026-15 From: Phil Kuz Affiliation: Jun. 3, 2026 I strongly disagree with changing the reporting requirements to be less than quarterly.

Pink Pug — Jun 3, 2026
Subject: S7-2026-15 From: Pink Pug Affiliation: Jun. 3, 2026 This is at best an absurd mistake. More likely, it is the result of poisonous corruption of the current administration. The direction the SEC should be moving towards is requiring real-time daily reporting of public companies, so the public can see the ebb and flow of business. This could be followed by a quarterly, binding, attestation of the validity of the postings. Instead, This proposal to allow semi-annual reporting would radically disadvantage the majority of American investors. Further the talking point that quarterly reporting carries a heavy cost is a LIE. Tax filings continue to be done quarterly, and so the public reporting should, at a minimum, match such filings.

Piyush Shah — Jun 3, 2026
Subject: S7-2026-15 From: Piyush Shah Affiliation: Jun. 3, 2026 I respectfully oppose reducing public company reporting frequency from quarterly to semiannual reporting.

First, transparency and accountability require regular disclosure and oversight. History demonstrates the risks that can arise when independent oversight is reduced or pushed further away from the underlying activity. For example, concerns have been raised about the extent to which regulatory oversight functions were delegated to manufacturers in the period preceding the Boeing 737 MAX accidents. Regardless of the specifics of that case, the broader lesson is that effective governance depends on maintaining strong mechanisms for independent review and timely visibility into potential problems. Less frequent reporting reduces transparency for investors and regulators and may allow issues to go undetected for longer periods.

Second, the argument that semiannual reporting would encourage more long-term thinking is unpersuasive. Moving from a three-month reporting cycle to a six-month cycle does not fundamentally change managerial incentives, capital market pressures, or investment horizons. Companies would still be evaluated on financial performance, and there is little evidence that eliminating one quarterly report would materially increase R&D or other long-term investments.

Third, advances in accounting systems, data integration, and AI-driven automation have significantly reduced the burden of preparing financial reports. As reporting processes become more automated, the cost savings from eliminating quarterly reporting are likely to be modest, while the loss of timely information for investors could be substantial.

For these reasons, I believe quarterly reporting should be retained.

Best wishes,
Piyush Shah, PhD
Assistant Professor

Rebecca Whittemore — Jun 3, 2026

Subject: S7-2026-15 From: Rebecca Whittemore Affiliation: Jun. 3, 2026 Please do not weaken oversight! Corporate malfeasance and fraud are devastating for our economy and our people. Why would you be making it easier?

Richard — Jun 3, 2026
Subject: S7-2026-15 From: Richard Affiliation: Jun. 3, 2026 Industry traders already have access to greater information that other traders in the stock market. This is already an unfair playing field and this would make it more unfair. On top of that, we have rampant speculation that isn't based on fundamentals of a stock. That behavior has been getting worse and worse to the point that the market is functioning heavily "on vibes". Spreading out disclosures will make this behavior even worse. People will bet on stocks that feel good, rather than the ones that actually are good. The result will be companies marketing departments becoming more important than their actual product. That will be the slow-moving-end of American companies, many of whom are already under threat from Chinese companies who are heavily focused on fundamentals.

Richard

Richard Borden — Jun 3, 2026
Subject: S7-2026-15 From: Richard Borden Affiliation: Jun. 3, 2026 Absolutely a scam to leave the general public in the dark about company financial security and a companies review of it's s projected balance sheet.
The failure to require quarterly reporting would bring obvious harm to investors .
This administrations scheming with the stock market and it's failure t keep congress,the senate and all political players an upper hand on all stock trading.
There is obvious a willful attempt by many in this current administration to control the market.
If you wish to pass legislation pass legislation to impose term limits on all elected officials to 20 yrs. and 25 year limit on all gov't t civil service employment. Americans are tired of the greedy, ruthless , and unaccountable elected officials.

Richard Shirey — Jun 3, 2026
Subject: S7-2026-15 From: Richard Shirey Affiliation: Jun. 3, 2026 Require quarterly reporting at the very minimum. In fact, with advances enabled by artificial intelligence I would prefer that we require monthly reporting by all entities. Cost is now minimal, and most boards require monthly internal reporting anyway. More timely information would really assist individual investors. The big guys with their research departments already have this advantage.

Richard Shirey
Retired Pediatric Hospital Comptroller

Ron Salsbury — Jun 3, 2026
Subject: S7-2026-15 From: Ron Salsbury Affiliation: Jun. 3, 2026 Keep quarterly reporting. It's essential for individual investors. Factors affecting stock price happen much too quickly with computerized trading. Ronald Salsbury VP Quality, TYRX Inc.

Ronen Yudzinsky — Jun 3, 2026
Subject: S7-2026-15 From: Ronen Yudzinsky Affiliation: Jun. 3, 2026 As a random US citizen, I demand quarterly reporting remain. It is NOT an "unnecessary" or "redundant" or "wasteful and fraudulent" function of government to pay attention to and record the numbers!

Sherry Welch — Jun 3, 2026
Subject: S7-2026-15 From: sherry welch Affiliation: Jun. 3, 2026 I'm a nobody with no money, but this proposal proves you people who are pushing it gave no soul. Shame on you. Very Swampy of you. My name is Sherry Welch

Yahoo Mail: Search, Organize, Conquer

Shivaram Rajgopal, Columbia Business School — Jun 3, 2026
June 3, 2026
Columbia University
Graduate School of Business
Uris Hall
3022 Broadway, Room 610
New York, NY 10027-6902
Ph: 206 724 6056
Fax: 212 316 9219
sr3269@gsb.columbia.edu
Shivaram Rajgopal
Roy Bernard Kester and T.W. Byrnes
Professor of Accounting and Auditing
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140 — Semiannual Reporting (Proposed Rule)
Dear Secretary Countryman:
I write to oppose the Commission's proposed amendments that would allow eligible Exchange Act reporting companies to file one semiannual report on new Form 10-S in lieu of three quarterly reports
on Form 10-Q, while continuing to file an annual report on Form 10-K. I am the Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing at Columbia Business School, where I have spent my career studying financial reporting, capital market efficiency, and corporate governance. I have published extensively on the economics of disclosure, audit quality, and board effectiveness, and I have provided testimony and comment to regulators on financial reporting policy on prior occasions.
I have also written three detailed analyses of this specific proposal for Forbes, which form the empirical and analytical spine of this comment. My opposition is not reflexive defense of the regulatory status quo. I am not unsympathetic to the goal of streamlining the 10-Q's contents. But the

proposed mechanism — halving the frequency of mandatory interim reporting — is the wrong instrument, and the proposing release's economic analysis is materially incomplete. The Commission should withdraw the proposal and, if it wishes to address legitimate concerns about reporting burden, pursue the correct reform: streamline what the 10-Q requires, not how often it arrives.

I. THE ECONOMIC ANALYSIS IS STRUCTURALLY INCOMPLETE

The proposing release's economic analysis suffers from a foundational asymmetry: it counts the issuer's savings in concrete figures while leaving the costs imposed on the market's downstream users either unquantified or unacknowledged. This is not a minor gap. It is the analytical defect that undermines the proposal's entire cost-benefit framework.

The Commission's release acknowledges, candidly, that it cannot quantify the harm to investors and markets from reduced disclosure frequency — even as the issuer-side savings are given specific dollar estimates. This asymmetry does not justify proceeding. An economic analysis does not get to wave away a cost merely because it is dispersed, second-order, hard to quantify, or borne outside the issuer's accounting department. The affected users fall into three broad categories, each of which the release treats glancingly or omits entirely.

A. Risk-Pricing Infrastructure

Credit rating agencies monitor leverage, coverage, and liquidity on a rolling basis using quarterly fundamentals. Move the public numbers to a six-month cycle and, for half of every year, a credit rating becomes a verdict on stale information. The likely result is not smoother credit markets but lumpier ones: downgrades that cluster and arrive as surprises rather than the gradual re-pricings an orderly market depends on.

The prior Regulation FD carve-out for disclosures to credit rating agencies was removed by Section 939B of the Dodd-Frank Act and the SEC's 2010 conforming rulemaking. As a practical matter, issuers that provide material nonpublic financial information to rating agencies between public reports may need to rely on confidentiality arrangements or otherwise ensure compliance with Regulation FD. Either way, the proposal risks moving fresh fundamentals from the public information set into private channels.

Derivatives markets are similarly affected. Earnings dates shape volatility surfaces — the well-documented "earnings bump" in implied volatility is an artifact of the quarterly calendar. Credit-linked and counterparty-risk models lean on current balance-sheet and cash-flow information. Stretch the public-information cycle to six months and the inputs to those models grow stale for half the year, concentrating volatility at the two remaining announcement dates and making risk harder to price, not easier.

For systematic and quantitative strategies, the proposal is more disruptive still. Every factor signal that defines quantitative equity investing — earnings surprise, the accrual anomaly, profitability, changes in leverage — is constructed from and refreshed by quarterly filings. Cut the cadence to semiannual and the historical record that back-tests are calibrated against describes an environment the rule has abolished. This is not a transition cost that washes out. It is a structural break.

B. Market Quality and Liquidity

Market makers' bid-ask spreads are, in substantial part, compensation for the risk of trading against more-informed counterparties — the adverse-selection logic of Glosten and Milgrom (1985). The longer the public-information gap, the wider the spread must be to compensate for that risk. A mega-cap with forty analysts and a wall of alternative data can survive a six-month public silence; the market will fill it through private channels. A small or newly public company, however, often discloses little beyond what the 10-Q forces out — for these issuers the quarterly filing is frequently the only systematic financial signal the market receives. Making it optional concentrates the harm

precisely where public monitoring is most consequential and least replaceable.
The release acknowledges this concern but does not resolve it. The proposal's "optional" character does not cure the problem; it routes the harm toward the companies whose investors can least afford
it. The firms most likely to elect semiannual reporting are not a random sample: they may include issuers with volatile results, weaker internal controls, greater competitive sensitivity, or negative news to manage. If so, the election itself becomes a signal, and the likely equilibrium is a two-tier market in which higher-quality issuers keep reporting quarterly to preserve credibility while weaker and more opaque ones go dark — concentrating reduced disclosure precisely where public monitoring matters most.
The proposal also sorts investors, not just issuers. The large asset managers and hedge funds that have built alternative-data programs — satellite imagery, credit-card panels, customs records — can substitute private signals for the public quarterly filing at a cost retail and smaller institutional investors cannot match. Stretch the standardized public cadence to six months and that informational
gap widens. A reform marketed as reducing issuer burden would, in effect, tilt the playing field toward the investors who need the help least.
C. Users the Release Underemphasizes
Several categories of affected users receive no discussion in the proposing release at all. Each is worth putting on the record.
Debt covenants: The overwhelming majority of credit agreements require a covenant-compliance certificate every quarter, alongside quarterly financial statements. A leveraged public company that elects semiannual SEC reporting does not get to stop producing quarterly numbers — its lenders still demand them. So, a large share of the advertised savings is illusory: the accounting work still happens, but the public equity investors lose the window into it that their private creditors retain. A reform sold as reducing information asymmetry would, for every leveraged issuer, widen the gap between what private creditors know and what public shareholders can observe.
Index providers and passive funds: The S&P 500's financial-viability screen depends on quarterly data: a company generally must have positive GAAP net income from continuing operations for its most recent quarter and for the sum of its most recent four consecutive quarters. As of year-end 2024,
approximately $20 trillion was indexed or benchmarked to the S&P 500 alone. The release does not meaningfully address how such quarterly dependent index infrastructure would operate if quarterly GAAP figures become optional.
Business development companies: The release counts 133 BDCs currently filing on Form 10-Q and leaves open the possibility that they could elect Form 10-S. What a BDC reports on a 10-Q is not operating earnings but the fair value of an illiquid private-credit and private-equity portfolio marked under judgmental Level 3 inputs. The quarterly mark is the discipline that prevents managers from sitting on unrealized losses. Stretch the cycle to six months and a manager reluctant to recognize a write down gets twice the runway to defer it. The words "fair value" appear once in the release's 279 pages; "Level 3" not at all.
Audit firms: Each quarterly review is an occasion on which an auditor catches an error, challenges a judgment, or detects a going-concern problem forming. Cut interim reviews from three to one and those problems do not vanish — they surface later, bunched at year-end, with larger restatement risk.
Less frequent independent review is not self-evidently a feature.
Short sellers and forensic analysts: Quarterly filings are often where deterioration, aggressive accounting, and outright fraud are first detected. Reduce the mandatory filing occasions and you extend the window in which problems can compound before outside observers can test management's
narrative against standardized financial statements.
II. THE EVIDENCE DOES NOT SUPPORT THE PROPOSAL

The proposal's implicit premise — that quarterly reporting causes corporate short-termism and that reducing its frequency will encourage long-term investment — has been tested. The evidence does not support it.

The natural experiment is the United Kingdom. The UK mandated quarterly reporting in 2007, then eliminated the requirement in 2014, creating precisely the variation needed to identify the causal effect. My colleagues Robert Pozen and Suresh Nallareddy and I studied this experiment in depth (Nallareddy, Pozen, and Rajgopal, 2017, Columbia Business School Research Paper No. 17-33; also published by the CFA Institute Research Foundation). Our findings on the short-termism hypothesis are clear: when UK companies were required to report quarterly in 2007, we found no statistically significant reduction in capital expenditures, R&D spending, or property, plant, and equipment investment. When the requirement was lifted in 2014, we found no statistically significant increase in investment among companies that switched to semiannual reporting, compared with those that continued quarterly. The frequency of financial reports had no material impact on levels of corporate investment in either direction.

The proposal's logic fails on its own terms. R&D programs, capital expenditure decisions, and strategic acquisitions have multi-year horizons. They do not operate on three-month cycles, and they will not operate on six-month cycles. A CEO inclined to sacrifice a research program to make quarterly earnings will make the same sacrifice to make semiannual earnings. Halving the reporting frequency does not cure managerial myopia; it gives it a longer runway.

The UK evidence on market quality is equally unfavorable. When quarterly reporting became mandatory in 2007, we documented a substantial increase in companies providing quantitative guidance and an increase in analyst following — signals that markets demanded and rewarded the more frequent information. When the requirement lapsed in 2014, the immediate revealed preference of UK companies was to keep reporting quarterly: fewer than 10% stopped issuing quarterly reports in the first year. Over the following decade, however, most UK companies migrated to semiannual reporting — tracking a period during which the London Stock Exchange struggled to attract new listings and retain existing ones. Goldman Sachs European equity strategists examining the aftermath found no improvement in valuations, no better capital raising, and no healthier IPO market. The drift to semiannual reporting did not produce the benefits its proponents promised.

The IPO rationale deserves particular scrutiny. The proposal suggests that reduced reporting burden will revitalize the U.S. IPO market. This argument has the information economics exactly backward. The defining feature of an IPO is extreme information asymmetry between management and new investors — the founding team knows the company's trajectory; the public market is seeing it for the first time. Quarterly reporting is one of the few mechanisms that allows the public to close that gap in real time, as management's IPO narrative is tested against actual results. Moving newly public companies to semiannual reporting amplifies the asymmetry: an investor who bought shares in January would wait until August to see any systematic financial accounting of whether management's claims were accurate. This is not a recipe for more IPOs. It is a recipe for skeptical investors demanding a higher risk premium to buy newly public shares — which, if anything, makes the IPO market worse.

III. THE COST BEING RELIEVED IS IMMATERIAL RELATIVE TO THE FRANCHISE IT PUTS AT RISK

Even setting aside the market costs, the economic case for the proposal fails the most basic proportionality test. The compliance costs the proposal aims to relieve are a rounding error against the capital-market franchise that disclosure makes possible.

Consider the order of magnitude. In a separate analysis published in Forbes, I estimated ExxonMobil's all-in direct compliance cost for its annual 10-K at approximately $15 million — a generous estimate that triples the company's own figure to account for legal, executive, and board

time. Against $332 billion in 2025 revenues and $28.8 billion in net income, that is 0.005% of the top line. The value ExxonMobil derives from being a public company — the private-company illiquidity discount it avoids, estimated at 20–25% of its $648 billion market cap, plus the S&P 500 benchmark inclusion subsidy documented in the academic literature — runs into the hundreds of billions. The return on 10-K compliance investment is, conservatively, between 19,000 and 26,000 to one.
These figures are illustrative, not structural estimates — they blend a recurring disclosure cost with one-time listing and index effects, and reasonable people will quarrel with the calibration. But the policy question survives the quarrel intact: should the market accept a degradation of the public-information commons to produce issuer savings that are immaterial relative to what being public is worth? The release counts the savings. It never weighs them against the franchise they put at risk.
The Nasdaq survey data cited in the release — which pegs the cost of quarterly reporting at roughly $334,698 per quarter for the average respondent, or about $426,700 after inflation adjustment to December 2025 — deserves a proportionality check. Annualized across three 10-Qs, the implied savings are meaningful in accounting-department terms but still small relative to the issuer's public-market franchise and the potential liquidity, comparability, and cost-of-capital consequences borne by
investors.

IV. THE REST OF FINANCIAL REGULATION IS GOING THE OTHER WAY

The proposal's direction of travel is the opposite of every other segment of financial regulation that takes information and systemic risk seriously.
Nonbank swap dealers — institutions at the center of the derivatives market the proposal affects — file unaudited financial reports monthly with the CFTC and the National Futures Association under CFTC Regulation 23.105(d), with an audited annual report on top. Broker-dealers file monthly or quarterly FOCUS reports with FINRA under Exchange Act Rule 17a-5. Asset-based and leveraged credit facilities routinely require monthly covenant certificates. Wherever counterparty and systemic risk genuinely bite, the institutions responsible for managing it have already concluded that quarterly is not frequent enough — they want monthly.
The serious policy frontier in disclosure is timelier and more structured data, machine-readable XBRL, and potentially continuous assurance — not cutting the equity market's fundamental-data feed in half. The Commission is proposing to march public companies in the one direction the rest of the financial plumbing has already rejected.

V. THE 2019 RECORD SHOULD NOT BE IGNORED

This is not the first time the Commission has considered semiannual reporting. In December 2018 the
Commission issued a Request for Comment on Earnings Releases and Quarterly Reports (File No. S7-26-18), with comments due in March 2019. The Commission ultimately took no action.
The 2019 comment record is instructive. Institutional investors, the analyst community, and investor-protection groups argued that they rely on quarterly disclosure for portfolio management, valuation modeling, and risk assessment, and that less frequent reporting would widen the information gap between management and the market. Even the preparers who wanted relief conceded that investors
expect and value quarterly financial information — which is precisely why the Nasdaq survey anticipated that companies would keep releasing quarterly earnings voluntarily even if the mandate were lifted. That concession is fatal to the proposal's primary rationale: if firms keep reporting quarterly to satisfy investors, the savings evaporate; if they stop, the market-quality costs catalogued above arrive in full.
The Commission weighed this balance in 2019 and declined to act. Nothing in the intervening evidence has moved in favor of the change. What has moved is the political will to push it. The Commission should read its own record.

VI. THE CORRECT REFORM IS TO STREAMLINE THE 10-Q, NOT TO HALVE ITS FREQUENCY

Nothing in this comment is intended to suggest that the 10-Q is well-designed. It is not. The current

form requires a high volume of information — including full financial statements and extensive narrative — much of which is boilerplate that assists no one. The growth in 10-K and 10-Q length since the 1990s is well-documented in academic literature, and much of it reflects managerial discretion and legal caution rather than mandatory requirements.

The right reform is to make the quarterly report shorter, more decision-relevant, and more structured — not to make it less frequent. The Commission should require less boilerplate, focus the mandatory narrative on information that is actually decision-relevant for the company's specific circumstances, allow more sector-specific guidance about materiality thresholds, and explore whether certain disclosures now required in the 10-Q could be moved to a less burdensome format. Fix what the form contains. Do not cut how often it arrives.

The quarterly clock is not the problem. It is the architecture that makes the U.S. equity market the most liquid, efficient, and investor-friendly in the world. The Commission should be very cautious about dismantling it to produce savings that the evidence suggests will, in many cases, be illusory — because the companies that elect semiannual reporting to avoid the costs will still have to produce quarterly financials for their lenders, their rating agencies, and the index providers on whose inclusion their access to capital depends.

VII. CONCLUSION

The Commission should not adopt the proposed amendments. The proposing release's economic analysis counts the issuers' savings and leaves the market's costs unmeasured. The empirical evidence from the United Kingdom — the natural experiment the proposal's proponents cite as the model — shows no reduction in short-termism, no increase in investment, and no improvement in market quality from reduced reporting frequency. The proposed savings are immaterial relative to the capital-market franchise that disclosure makes possible. The rest of financial regulation is moving toward more frequent reporting, not less. The Commission already considered and rejected this proposal in 2019 on a record that remains valid today.

If the Commission wishes to reduce the burden of quarterly reporting, the correct instrument is to streamline the contents of the 10-Q while preserving its frequency. That reform would reduce genuine costs without degrading the public-information commons that investors, analysts, creditors, index providers, derivatives desks, auditors, and the Commission's own staff have built their work on.

I respectfully request that the Commission withdraw the proposed rule.

Respectfully submitted,

Shivaram Rajgopal
Roy Bernard Kester and T.W. Byrnes Professor of Accounting and Auditing
Chair, Accounting Division
Columbia Business School
sr3269@gsb.columbia.edu

Attachments: (1) "The SEC's Semi-Annual Reporting Proposal: A Solution in Search of a Problem," Forbes; (2) "ExxonMobil's 10-K Compliance Cost Delivers a 19,000-to-1 Return for Shareholders," Forbes; (3) "Who Else Uses the 10-Q? The SEC's Semiannual Reporting Proposal Doesn't Ask," Forbes.

Steve E — Jun 3, 2026

Subject: S7-2026-15 From: Steve E Affiliation: Jun. 3, 2026 This is one of the most absurd ideas I've heard. Giving less reports on something as important as financials? Public deserves to have quarterly reports as it's important for investments and for keeping companies regulated. Do not go through with this!

Susan Corman — Jun 3, 2026
Subject: S7-2026-15 From: Susan Corman Affiliation: Jun. 3, 2026 I am against this change because it will be detrimental to shareholders who will not be as well and up to date informed. It has not worked out for glabally and it will open opportunities for businesses and lawyers to know problems in their companies that are still trading with no obligation to inform shareholders until reporting time.
“ The SEC keeps citing the "global standard," but that standard isn't doing well in the places it was tried. The EU's lighter regime is where Wirecard's €1.9 billion fraud hid in plain sight for years before the company collapsed in 2020. The UK's 2014 shift stripped analyst coverage from mid-cap stocks, and London has been bleeding IPOs ever since. Singapore moved to semiannual reporting in 2020 and is now reconsidering, because trading volumes fell and disclosure quality dropped. The "global standard" the SEC is invoking isn't standard, isn't working, and is being walked back where it was tried.” As a citizen and someone who has been an investor, I absolutely do not want the reporting requirements to change.
Susan Corman
Falmouth, Ma

Tammey Napier — Jun 3, 2026
Subject: S7-2026-15 From: Tammey Napier Affiliation: Jun. 3, 2026 My name is Tammey Napier, I am retired on disability. I am a personal investor. My savings are modest. This sounds like just another way to help companies and corporations to prosper while the average investor is kept in the dark. Quarterly reporting should stay in place to keep everyone honest. Quarterly disclosure is a must so the little people can stay informed too so they can can make informed decisions and don’t get taken advantage of and lose their investments.

Sent from my iPhone

Tom Grotenhuis — Jun 3, 2026
Subject: S7-2026-15 From: Tom Grotenhuis Affiliation: Jun. 3, 2026 The change from quarterly to semi-annual securities reporting will lead to increased market volatility and fraud. Businesses should want quarterly reports as financial reports should be used by business leaders for performance evaluation. The potential for abuse is high and negatives of this initiative far outweigh the positives.
Tom Grotenhuis - Fargo, ND
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Confidential - Company Proprietary

Tyler Costello — Jun 3, 2026
Subject: S7-2026-15 From: Tyler Costello Affiliation: Jun. 3, 2026 Tyler, software engineer, this will harm retail traders the most and has no advantages for Americans

Sent from my iPhone

Vincent Colletti — Jun 3, 2026
Subject: S7-2026-15 From: Vincent Colletti Affiliation: Jun. 3, 2026 I would like to go on record as voicing my absolute opposition to changing the recording period to 6 months. This opens the way for all kinds of unscrupulous behavior and is detrimental to investors who rely on knowing how companies are performing.
Vincent Colletti

Walter Stobaugh — Jun 3, 2026
Subject: S7-2026-15 From: Walter Stobaugh Affiliation: Jun. 3, 2026 Walter Stobaugh, retired, without this reporting my TDA could be in jeopardy. No change needed!

Wayne Brown — Jun 3, 2026
Subject: File No. S7-2026-15 From: Wayne Brown Going six months without mandatory financial updates creates "information asymmetry," reducing visibility for investors, analysts, and regulators. Without regular benchmarks, market speculation and stock volatility can and will spike.

Zif — Jun 3, 2026
Subject: S7-2026-15 From: Zif Affiliation: Jun. 3, 2026 We need more transparency not less, these quarterly reports are important to keep everyone informed. Everything is happening faster and more often, why would we slow down disclosure in this environment. Looking at countries that have made this move, it has not been successful in having companies focus more on long term results either, it's just increased the amount of time that everyone is in the dark causing additional volitility.

-Andrew Sparks

Andy Svendsen — Jun 2, 2026
Subject: S7-2026-15 From: Andy Svendsen Affiliation: Jun. 2, 2026 Companies are exploiting the rules as it is. If you destroy what little trust is less you'll never get it back

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Annelise Cummings — Jun 2, 2026
Subject: File No. S7-2026-15 From: Annelise Cummings I urge you to not change the reporting requirements for companies from quarterly to semiannually. Investors need to have that information available on a timely basis to make decisions about a particular company's stock. A lot can happen in 6 months.

Anonymous — Jun 2, 2026

Subject: File No. S7-2026-15 From: Anonymous Public markets need transparency. This is an attempt to restrict important disclosures on behalf of companies in order to manipulate stock prices. The market itself is a tool of discovery for price and relies on this important transparency. To reduce the number of disclosure a public company makes, would enable fraud and manipulation against the public. This would create a weaker system. If any company wants to avoid these disclosures, they can remain private and surrender their access to the public open capital markets. You cannot have your cake and eat it too.

Brandon Ros — Jun 2, 2026
Subject: S7-2026-15 From: Brandon Ros Affiliation: Jun. 2, 2026 Brandon Ros
Project Engineer

I have been a professional for almost twenty years, self-managing my investments and enjoying having information available to make informed investment decisions.

Taking away the quarterly reporting responsibility will only weaken my ability to do such a thing.

Brink Williams, Realtor — Jun 2, 2026
Subject: File No. S7-2026-15 From: Brink Williams Quarterly reporting must be preserved. I don't see why companies don't report monthly. Maybe not a full report, but the monthly numbers could come out with a click of a mouse. I have no idea why the SEC would want less transparency unless they do not prioritize the American investor's best interests.

Carl Speight — Jun 2, 2026
Subject: S7-2026-15 From: Carl Speight Affiliation: Jun. 2, 2026 Carl Speight Quant

Financial Transparency is very important to the public. Transparency stimulates a healthy spirit of Commerce.

Thank you for this opportunity
Carl Speight

Charles Lamar — Jun 2, 2026
Subject: S7-2026-15 From: Charles Lamar Affiliation: Jun. 2, 2026 Stop the corruption stop the fraud. Keep filings quarterly

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Chris G. — Jun 2, 2026
Subject: S7-2026-15 From: Chris G. Affiliation: Jun. 2, 2026 Christopher D Guthrie, Promo Abuse Prevention Manager: Investing money in a company that actively tries to deceive or hide the truth should be outed. The company should pay their fair share, and the investors should not have to worry about being mislead 6 months at a time.

Chris Hamm — Jun 2, 2026
Subject: S7-2026-15 From: Chris Hamm Affiliation: Jun. 2, 2026 Keep it quarterly! We need to see what companies are doing to keep them accountable. As a shareholder I don't want to be dealing with mystery boxes only sharing information sporadically. The market depends on more reliability, more transparency. There's no reason to make this change. Keep it quarterly.

Christopher Hamm

Chris Hirte — Jun 2, 2026
Subject: S7-2026-15 From: Chris Hirte Affiliation: Jun. 2, 2026 I started investing in the market during Covid in 2020. There was a lot to learn, trial and error. Gains and losses. I learned time horizons are critical. Company info from filings are extremely helpful in spotting changes and alignments with projections. Too much can happen in 6 months. - Chris Hirte, retail investor.

Chuck Fleming — Jun 2, 2026
Subject: S7-2026-15 From: Chuck Fleming Affiliation: Jun. 2, 2026 My name is Chuck Fleming and I work for a large tech company. I have a lot of money invested in the such market that is the basis for my retirement, like many Americans. Corporations need more transparency, not less. I didn't agree with changing the reporting period to six months instead of three. I already see insider trading, with our such making large moves before earnings. If this is delayed even more, retail investors will lose trillions because they have no idea how the company they're increasing in is doing, while insiders and big investors will have all the info. This will be an extremely unfair playing field.

Daisy Edmonds — Jun 2, 2026
Subject: S7-2026-15 From: Daisy Edmonds Affiliation: Jun. 2, 2026 I am available 3-4 year new investor. We need more information not less and quarterly seem best. If it is not broken why fix it. It has worked as present for years!!! Why change???
Daisy Edmonds- investor

Daniel Sanders — Jun 2, 2026
Subject: S7-2026-15 From: Daniel Sanders Affiliation: Jun. 2, 2026 Quarterly Reports available to the public is one of the primary ways retail investors can assess what is good, bad or same of public companies. As a 1968-69 brief employee of a Wall Street firm on Wall Street quarterly reporting of

public companies keeps them (and not all of them) straight. Do Not Eliminate Quarterly Reporting. d sanders

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David Michael Smeenge — Jun 2, 2026
Subject: S7-2026-15 From: David Michael Smeenge Affiliation: Jun. 2, 2026 I am a primary care physician. It's reasonable to monitor diseases every 90 days, even when well controlled. We can monitor companies every 90 days, too.

Godspeed,
David Michael Smeenge

Fellow, American Academy of Family Physicians
M.D. 2015 | Wayne State University School of Medicine
B.S. Biomedical Engineering 2011 | Michigan Technological University

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David Wile — Jun 2, 2026
Subject: S7-2026-15 From: David Wile Affiliation: Jun. 2, 2026 Companies should be transparent. They don't need to hold analyst calls or any of that, but they should be announcing results just like Berkshire Hathaway does.

Ejaye Wilcox — Jun 2, 2026
Subject: S7-2026-15 From: Ejaye Wilcox Affiliation: Jun. 2, 2026 Ejaye Wilcox, System Engineer. I'm already underpaid by 20%, according to sites like Indeed and Glassdoor. The only benefit my job provides that gives me control overy financial future is my company's ESPP program. How can any of us trade responsibly if we're working off of old data? The whole notion that this saves companies' time and money is absolutely absurd .

Emily McFadden, Co-Founder, Little Warrior Foundation — Jun 2, 2026
Subject: S7-2026-15 From: Emily McFadden Affiliation: Co-Founder, Little Warrior Foundation Jun. 2, 2026 My name is Emily McFadden, I run a childhood cancer nonprofit, Little Warrior Foundation.

As a childhood cancer nonprofit, we rely on transparent and timely quarterly reporting to help assess the trajectory, stability, and scientific progress of biopharma companies developing promising therapies or contributing to the development of treatment. Our grant dollars are hard-earned and precious, and we have a responsibility to direct those funds toward organizations demonstrating meaningful momentum, operational discipline, and long-term viability. Quarterly updates provide critical visibility that helps nonprofits like ours make informed decisions in support of children and families counting on continued innovation and progress.

As an example, we learned through a quarterly update that one of our potential suppliers had suffered a catastrophic loss - a loss that we knew would disrupt or destroy their ability to continue to manufacture components of our immunotherapy clinical trial. We were able to pivot to another supplier. Without this information, we would have misplaced donations, and wasted time that kids with cancer don't have.

There's more than just money on the line.

Thank you,
Emily McFadden
Co-Founder
Little Warrior Foundation

Eric Cardoza — Jun 2, 2026
Subject: S7-2026-15 From: Eric Cardoza Affiliation: Jun. 2, 2026 Eric. Ford Motor Company, Engineer. Visibility knot companies is extremely important to making educated financial investments, and this will block that. We need to know how these companies are operating on a quarterly basis at the very least!

Erick Sassone — Jun 2, 2026
Subject: S7-2026-15 From: Erick Sassone Affiliation: Jun. 2, 2026 More reporting. Not less. But in all honesty, your extreme corruption probably indicates you won't. Instead we the people must report any transactions over 500$.

Long live the Empire.

Gabriela Arias De La Rosa — Jun 2, 2026
Subject: S7-2026-15 From: Gabriela Arias De La Rosa Affiliation: Jun. 2, 2026 To whom it might concern:

I hope you reconsider this change to the rules. It would harm both companies and investors. By making it easier for companies to withhold relevant financial information, it could reduce investor confidence and make them less inclined to invest, ultimately lowering company valuations.

Personally, I would sell any company in my portfolio that chose to report only twice a year rather than quarterly.

Gabriela Arias De La Rosa

Greg Zielinski — Jun 2, 2026
Subject: S7-2026-15 From: Greg Zielinski Affiliation: Jun. 2, 2026 My name's Greg, I'm retired and this makes me think that certain companies want to hide the fact of how bad they're doing to fool people into believing and ESPECIALLY trusting in them and their products, services and security to keep the public pouring dollars into what may be a FAILING, SINKING ship!

James Thompson — Jun 2, 2026
Subject: S7-2026-15 From: James Thompson Affiliation: Jun. 2, 2026 Our sound financial system is enhanced by periodic reports to the public. Reducing them weakens accountability. Keep the quarterly reporting requirements.

James Thompson, CISA,
Government Auditor.

Jason Schultz — Jun 2, 2026
Subject: S7-2026-15 From: Jason Schultz Affiliation: Jun. 2, 2026 Why does the government try to fix what isn't broken? Please do not give companies this option to only report to shareholders twice a year.

Jim Prochaska — Jun 2, 2026
Subject: S7-2026-15 From: Jim Prochaska Affiliation: Jun. 2, 2026 Jim prochaska, retired, reliable data must be as timely and current as possible to support informed investment decisions.

Jim
Life is a collection of moments.

Strive to have as many good ones as you can.

Joel Kattermann — Jun 2, 2026
Subject: S7-2026-15 From: Joel Kattermann Affiliation: Jun. 2, 2026 This negatives of this change seem to outweigh the positives. Why should this be allowed when the potential for abuse is so high combined with the potential to impact so many people?

John — Jun 2, 2026
Subject: S7-2026-15 From: John Affiliation: Jun. 2, 2026 Retail investors must know whatRetail investors rely upon quarterly reports. allowing fat cats and institutional buyers to manipulate information or conspire to fix price/strategy is untenable .The 1% will have to conjure up some other scheme.

John Schaub — Jun 2, 2026
Subject: S7-2026-15 From: John Schaub Affiliation: Jun. 2, 2026 Dear SEC,
I am writing because I feel transparency is important if we are investing our money into a business we want to see thrive. Please do not rob investors of the ability to understand the health of a company each quarter. Allowing companies to report every six months has zero benefit to the investor. It gives companies a free pass to hide information about the health of their business for up to 6 months.

If this were to be passed, it would limit my desire to invest in the US stock market.

Best,
John

John Schaub
Orlando, FL
(Real person, not a bot)

Jordan — Jun 2, 2026
Subject: S7-2026-15 From: Jordan Affiliation: Jun. 2, 2026 Jordan, Electrical Engineer. One would think government would be striving for more transparency for public ally traded companies not less. There is no benefit to retail investors in reducing the reporting.

Joseph Chen — Jun 2, 2026
Subject: S7-2026-15 From: Joseph Chen Affiliation: Jun. 2, 2026 Joseph Chen
CTO/Founder of a small tech startup (garde.app)

Large companies shouldn't be able to get away with half year filings. Yes, companies will save money on compliance, but it's miniscule compared to the unfair advantage it gives to insiders. If you pass this law, you're essentially the American people that you care 2x more about the wellbeing of the top 0.01% than the vast majority of people. That's not the future I would want to paint for my

potential kids and grandkids.

Julie Engle — Jun 2, 2026
Subject: S7-2026-15 From: Julie Engle Affiliation: Jun. 2, 2026 Judy Engle, Home Healthcare, I think it is important to have quarterly audits for transparency reasons. I am new to investing & have no knowledge about it. It feels somewhat like gambling when there is almost no transparency.

Justin K — Jun 2, 2026
Subject: S7-2026-15 - Reject this proposal. Keep quarterly reporting. From: Justin K Affiliation: Jun. 2, 2026 I oppose SEC Proposal S7-2026-15.
Letting public companies go six months without required financial reporting is bad for ordinary investors. It gives insiders more time to act on information before the public sees it.
Retail investors should not be forced to buy, sell, or hold stocks using stale information while executives and large institutions have a clearer picture.
The savings from fewer filings are not worth the damage to transparency and market fairness. Public companies that take public money should report to the public quarterly, or even monthly
Reject this proposal. Keep quarterly reporting.
Sincerely,
Justin Kobylarz, Software developer,
Chicago, IL

Landon McCoy — Jun 2, 2026
Subject: S7-2026-15 From: Landon McCoy Affiliation: Jun. 2, 2026 Dear SEC Commissioners,

I'm writing to oppose the proposed shift from quarterly to semiannual reporting.

As both a small business founder and a retail investor, I rely on quarterly filings to make informed decisions about where to put my savings. A 10-Q every three months gives me a fighting chance to spot red flags before they become disasters. Six months is an eternity in business. Product launches fail, debt balloons, and customers churn. Letting companies sit on that information while insiders trade on it isn't "reducing burden." It's tilting the table further toward Wall Street.

The "optional" framing doesn't reassure me. Once a few large companies opt in, competitive pressure will push the rest to follow. What's voluntary today becomes standard tomorrow.

The companies arguing for this change will save modest legal fees. The cost falls on people like me, retail investors whose retirement accounts hold these stocks. That's a bad trade.

Please keep quarterly reporting. Transparency protects ordinary investors. That's supposed to be the point.

Respectfully,
Landon McCoy
President | Chaos Audio
Panama City Beach, Florida
landon@chaosaudio.com

Laura — Jun 2, 2026
Subject: S7-2026-15 From: Laura Affiliation: Jun. 2, 2026 My name is Laura Bowen. I'm an accountant and a retail investor, and I'm writing to oppose SEC proposed rule S7-2026-15. This proposal would meaningfully harm ordinary investors while creating significant advantages for corporate insiders.

The modern market moves fast. Six months is a long time for material developments like failed product lines, ballooning debt, and litigation exposure to go undisclosed. Right now, companies are required to surface that information every quarter. Under this proposal, they could sit on it for six months while executives, who always have a clear picture of how the business is performing, have plenty of time to act before retail investors ever find out. That information gap is not a minor inconvenience. It's a structural disadvantage for anyone who doesn't have a seat at the table.

As an accountant, the fraud implications are what concern me most. Quarterly filings require companies to regularly reconcile, disclose, and certify their financials under penalty of law. That reporting cadence is one of the most important safeguards in public markets. Enron, WorldCom, and the conditions that led to the 2008 financial crisis were all made possible, in part, by insufficient transparency in financial reporting. Quarterly reporting doesn't prevent fraud, but it significantly limits how long fraudulent activity can go undetected before someone outside the company sees the numbers. Moving to semiannual reporting doubles that window. It gives bad actors more time, more cover, and more opportunity to cause serious harm before anyone on the outside has a chance to catch it. And when it finally surfaces, ordinary investors absorb the loss, not the executives who signed off on the filings.

The SEC's core mandate is to protect the investing public. This proposal undermines that mandate directly. I urge the Commission to reject Rule S7-2026-15 and maintain the current quarterly reporting standard.

Thank you for your time and consideration,
Laura Bowen

Lori Williams — Jun 2, 2026
Subject: S7-2026-15 From: Lori Williams Affiliation: Jun. 2, 2026 Sirs and Madams: The quarterly reports are important to me. Without this transparency, I will in the dark while the big corporations will have an advantage not available to us small retail investors. Thank you for considering the general public before allowing a change in reporting. Lori Williams Woodland Hills CA [REDACTED]

Louis Lehot & Patrick Daugherty, Foley & Lardner LLP — Jun 2, 2026
L O U I S L E H O T and PATRI CK DAU G H ERTY
Foley & Lardner LLP
Silicon Valley • Chicago
June 2, 2026
Via Electronic Submission (rule-comments@sec.gov)
Vanessa A. Countryman, Secretary
Securities and Exchange Commission

100 F Street, N.E.
Washington, D.C. 20549-1090
Re: Comments in Support of, and Going Beyond, the Commission's Spring 2026 Capital Formation Proposals
File No. S7-2026-17 — Registered Offering Reform (Release No. 33-11418)
File No. S7-2026-18 — Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies (Release No. 33-11419)
File No. S7-2026-15 — Semiannual Reporting (Release No. 33-11414)
File No. CLL-16 — IPO Modernization (Chairman's Comment File opened May 26, 2026)
Dear Ms. Countryman:
We write in strong support of the three rulemaking proposals captioned above and in response to the invitation Chairman Atkins extended in his May 26, 2026 remarks at the Stanford Rock Center for Corporate Governance, where he opened Comment File CLL-16 and asked the bar, bench, and business community for bold and creative ideas to modernize the IPO process and reverse the long retreat from the U.S. public markets.(1) We write together, having logged more than seventy years between us advising founders, boards, underwriters, and investors on capital formation; one of us currently in Silicon Valley, the other currently in Chicago. The Chairman has the diagnosis right, and the May proposals are the most serious response to that diagnosis in twenty years. We support every one of them, and we urge the Commission to go further.
We will file a separate letter, before its comment file closes, in support of the Commission's May 29, 2026 proposal to rescind the 2024 climate-related disclosure rules.(2) For the reasons set out in that release, those rules exceeded the Commission's statutory authority and imposed enormous costs unjustified by any material informational benefit. Their rescission is consistent with the broader return to economic materiality that the Chairman has been calling for in his “back to basics” approach to SEC rulemaking and enforcement, and we will support it on the record.
Our position in this letter is simple. We support every measure the Commission has proposed that limits required disclosure to what is material to the reasonable investor, reduces the burdens of being a public company, and re-opens the on-ramp to the public markets. We also believe that, collectively, the May
4918-0760-7217.1
proposals do not go far enough. Those proposals, if adopted, will lower the cost of being public. The Commission also must confront, head-on, the reasons companies decline to become public. Those reasons reduce to three: the gun-jumping rules, the litigation system, and a private-market alternative that has no limits and is opaque. Each can be addressed. We explain how below.
The facts are stark. The number of U.S.-listed domestic public companies peaked above 8,000 in the mid-1990s and stands at roughly 4,000 today, a decline Chairman Atkins himself has put at approximately 40 percent.(3) The companies that remain are extraordinarily concentrated. At the end of 2025, seven companies (the so-called Magnificent Seven) accounted for approximately 34 percent of the S&P 500's

total market capitalization, up from 12 percent in 2015, and roughly 30 percent of the entire U.S. stock
market; in 2025 those same seven names produced approximately 42 percent of the S&P 500's total return.(4) Outside those seven, broad swaths of the listed market are starved of research, analyst coverage,
and market-making, even as private capital has crossed $8.5 trillion in assets under management and now
represents more than a third of global AUM.(5) A capital-formation agenda that ignores those numbers is
not serious. The Commission's spring 2026 agenda is serious. It deserves not only adoption but expansion.

I. Support for the Three Pending Rulemaking

We support each of the three pending proposals in its entirety. The Registered Offering Reform release
(33-11418) is the most consequential modernization of the registered-offering framework since the 2005
Securities Offering Reform that created the well-known seasoned issuer category and the 2007 "baby
shelf" rule. The Simplification of Filer Status release (33-11419) finally rationalizes a taxonomy that has
grown since Sarbanes-Oxley. The Semiannual Reporting proposal (33-11414) returns to issuers and their
boards a choice that should never have been the Commission's to make. We summarize the principal
proposed changes in the table below, all of which we support without qualification.

A. Registered Offering Reform (Release 33-11418)

We support all six core components of the proposal: (i) elimination of the Form S-3 one-year seasoning
requirement and the $75 million public-float test for unlimited shelf registration, and the corresponding
retirement of the "baby shelf" cap in General Instruction I.B.6; (ii) extension of the Enhanced Registration
and Communication Benefits to all S-3-eligible exchange-listed issuers, including automatic shelf
registration under Rule 462(e), pay-as-you-go filing fees under Rules 456(b) and 457(r), the free writing
prospectus under Rule 433, and the freedom to omit selling security holders from a shelf statement under
Rule 430B(b); (iii) the conforming amendments to the research safe harbors in Securities Act Rules 137,
138, 139, and 139b, which we discuss in detail in Part II.A below; (iv) the new "qualified purchaser"
definition under Section 18(b)(3) preempting state registration and qualification for all registered
offerings, listed or not; (v) modernization of Form S-1 to permit both backward and forward incorporation
by reference for any reporting issuer; and (vi) the parallel relief for business development companies,
closed-end funds, and Rule 482 advertisements. The Commission estimates a 60 percent increase in S-3-
eligible issuers and a 200-plus percent increase in those eligible for the full WKSI-style toolkit.(6) Each
of those expansions is overdue.

We make one specific recommendation in support of this proposal: the Commission should

expressly
state in the adopting release that the new "qualified purchaser" definition is intended to preempt state
registration and qualification of registered offerings of all securities, including those of foreign private issuers conducting registered offerings under Form F-1 or F-3. The blue-sky cost falls hardest on smaller
and unlisted offerings. Any ambiguity will be litigated by the state regulators most invested in preserving
their jurisdiction.

B. Simplification of Filer Status (Release No. 33-11419)

We support the consolidation of the five overlapping filer categories into two, the elimination of the accelerated filer and smaller reporting company categories, the increase in the large accelerated filer
threshold from $700 million to $2 billion in public float, the rolling-average measurement method, the two-year confirmation requirement, the new 60-month seasoning condition that operates as a statutory
IPO on-ramp, the elimination of the Section 404(b) auditor attestation for all non-accelerated filers (approximately 81 percent of issuers), the extension of scaled disclosure and emerging-growth-company-
style accommodations to that broader population, and the new "small non-accelerated filer" subcategory
(total assets of $35 million or less) with extended Form 10-K and 10-Q deadlines.(7) We respectfully suggest two enhancements: (1) the large-accelerated-filer threshold should be set at $10 billion in public
float, not $2 billion, because $10 billion is the present-day breaking point between companies that can
sustain themselves in the public markets without scaled relief and those that cannot; and (2) the 60-month
on-ramp should be lengthened to 120 months, particularly for issuers below the new $10 billion threshold,
both to give newly public companies meaningful runway and to reflect that today's median IPO is a Series
D or E company that already has the operating maturity that an early-1990s Series B had at listing.

We have heard concerns expressed by certain members of the bar that easing Section 404(b) audits will
weaken financial reporting. We disagree. The Section 404(a) management report on internal control remains in place, the auditor's annual financial-statement audit remains in place, the audit committee's
independent oversight remains in place, the CEO and CFO certifications under Sections 302 and 906
remain in place, and the antifraud and disclosure-controls regimes remain in place. The marginal information added by the Section 404(b) auditor attestation, at a cost that the Commission's own staff and
the SBA Office of Advocacy have repeatedly estimated in the hundreds of thousands to low millions of
dollars per company per year, does not justify the deterrent effect that Section 404(b) has imposed on IPO
candidates for two decades.

C. Semiannual Reporting (Release No. 33-11414)

We support the proposed Form 10-S as an optional alternative to three Form 10-Qs. The decision whether
to report quarterly or semiannually is one that boards, audit committees, and investors are best

positioned
to make based on a company's industry, business model, and investor expectations, as the Chairman noted
at Stanford.(8) We expect that relatively few companies will elect semiannual reporting in the near term,
because U.S. equity markets have organized themselves around the quarterly cadence for a generation.
Cutting two quarterly reports could increase the cost of capital. But that is a business judgment, not a
regulatory one, and we agree with the Commission that the choice should rest where it always should
have rested.
4918-0760-7217.1
II. Additional Reforms the Commission Should Pursue (Comment File CLL-16)
Chairman Atkins's Stanford remarks invited "all ideas" for IPO modernization. We offer the following, in
the order of our priority. Several were specifically endorsed by the Chairman; several track the
recommendations the SEC Small Business Capital Formation Advisory Committee made at its April 28,
2026 meeting;(9) all are within the Commission's existing rulemaking authority except where we note
that legislation will be required.
A. Comprehensive Gun-Jumping Reform
The single most important reform the Commission can now undertake is a top-to-bottom reconstruction
of the Securities Act communication regime. Chairman Atkins said exactly this at Stanford, quoting
Linda Quinn's 1996 question, "Do we need to continue to register offers?"(10) We submit that the answer
is no, or at the very least, not the way the Commission's rules currently demand. The Securities Act's
spider web of pre-filing, waiting-period, and post-effective communication restrictions, layered over by
Rules 134, 135, 163, 163A, 164, 168, 169, 172, 173, 405, 433, and the four research safe harbors at 137,
138, 139, and 139b, was last meaningfully reformed in 2005, before the iPhone, before social media, and
before the modern testing-the-waters and roadshow practices. It bears no relation to how companies
actually communicate with employees, customers, and investors today, and it functions in practice as a
tax on going public, payable to securities counsel for the careful avoidance of inadvertent offers.
We urge the Commission to: (1) extend the "safe harbor for communications more than 30 days before
filing" in Rule 163A to all reporting and non-reporting issuers, including IPO issuers, eliminating the 30-
day blackout that today silences a company at exactly the moment it most needs to introduce itself to
investors; (2) extend the WKSI-only Rule 163 free-writing privilege to all S-3-eligible exchange-listed
issuers, as a logical companion to the present proposal's extension of the other Enhanced Registration and
Communication Benefits; (3) eliminate the Section 5(c) prohibition on offers before the filing of a
registration statement entirely for issuers that have publicly announced an intention to conduct a
registered offering, replacing it with an antifraud-based regime that polices misleading communications
without policing the existence of communications; (4) generalize "testing the waters" under

Securities Act
Rule 241 and Section 5(d) to all issuers, regardless of EGC status, and to all investors, not only QIBs and
accredited investors; (5) expressly permit reporting issuers to publish forward-looking statements, including projections, in registered offerings, subject to the same antifraud guardrails that govern ordinary
disclosure; and (6) clarify that ordinary-course business communications, including factual product announcements, financial-results press releases, and earnings calls, are not "offers" for purposes of Section 5, regardless of timing relative to a planned registered offering.
We also endorse the gun-jumping reforms suggested by Edwin O'Brien in his April 28 presentation to the
SEC Small Business Capital Formation Advisory Committee. While Rule 134 appropriately limits "tombstone" communications, the Commission should consider expanding that safe harbor to permit plain-English summaries of the issuer and the offering, including limited business information, provided
that the communications are consistent with the registration statement disclosure. Similarly, in Rule 135,
the Commission should consider expanding what is allowed to permit additional context regarding the
company and the rationale for the proposed offering. Rule 163A is a safe harbor from the prohibition on
pre-filing offers for communications made more than 30 days before the public filing of a registration
4918-0760-7217.1
statement. The Commission should consider reducing that time period to 15 days. Also, the requirement
to take reasonable steps to prevent further distribution or publication of these communications should be
modernized to reflect the realities of digital and social media where content, once disseminated, cannot
practicably be recalled or controlled. Finally, the Rule 169 safe harbor hinges on whether historical or
factual information has been "regularly released" and is intended for non-investor audiences. The Commission should consider refocusing that safe harbor on whether the communication was disseminated
through an established channel of communication used by the issuer in the ordinary course of business,
rather than focusing on the intended audience, recognizing that modern communications are distributed to
multiple constituencies. Additionally, the definition of "factual business information" should be expanded
to encompass a broader range of operational, strategic, and business updates.
These reforms will not weaken investor protection. Section 17(a) of the Securities Act, Section 10(b) of
the Exchange Act, and Rule 10b-5 reach every material misstatement and material omission regardless of
how it is communicated. What the current gun-jumping regime polices is not fraud, but truthful content
and form. Revising this antiquated regime will not let bad actors off the hook. It will enable companies to
actually speak to investors during the most consequential disclosure events of their corporate lives.
B. Research and Market-Making for Smaller Public Companies
We strongly support the proposed amendments to the research safe harbors. As we noted in Part

I.A, the
cross-reference in Rule 139 to Form S-3 and F-3 eligibility, anchored as it has been to the $75 million
float, has starved the issuers most in need of research coverage of the safe harbor that would let their own
underwriters cover them. Conforming Rule 139 to the expanded Form S-3 will pull the additional 60-plus
percent of issuers now becoming S-3-eligible into the safe harbor. We urge the Commission to go further
and conform Rule 139 to Form S-3 eligibility regardless of whether the issuer is listed and to remove the
requirement under Rule 139(a)(1) that the broker-dealer publish or distribute research "in the regular course of its business," replacing it with a simpler good-faith standard.
Research economics are a separate problem the safe harbors cannot solve. Decimalization in 2001 and the
2003 Global Research Settlement together hollowed out the analyst economics that supported coverage of
small-cap and mid-cap issuers. The result is the small-cap research desert that the SEC Small Business
Capital Formation Advisory Committee identified again at its April meeting. We urge the Commission to
take three additional steps to support research and liquidity for smaller listed companies: (1) reauthorize
the small-cap tick-size pilot program of 2016 in expanded form, permitting issuers below a $10 billion public float to elect a 5-cent or 10-cent minimum quotation increment, which the 2016 pilot data showed
materially improved displayed liquidity and quoted depth for affected stocks; (2) work with FINRA and
the exchanges to develop a market-making support program for small-cap issuers, including reduced
trading fees and tighter capital-commitment requirements for designated liquidity providers, perhaps modeled on the NYSE's Designated Market Maker structure; and (3) provide an unambiguous safe harbor
under Rules 137 through 139b for issuer-sponsored research, accompanied by clear disclosure of the
sponsorship relationship, so that issuers themselves can underwrite the cost of research coverage where
the secondary market will not.
The concentration data we cited at the outset of this letter are not an accident. They are what happens
when the small-cap research desert, the small-cap liquidity desert, and the regulatory cost of going public
4918-0760-7217.1
combine over twenty years to drive issuers and capital alike into seven names. The Commission cannot
reverse that concentration by rulemaking alone, but it can reverse course.
C. Direct Listings: Answering the Chairman's Questions
At Stanford, the Chairman asked three pointed questions about direct listings: whether, following Slack
Technologies, LLC v. Pirani, 598 U.S. 759 (2023), the market really believes that a Securities Act registration statement continues to offer meaningful investor protection in the direct listing context; whether the Securities Act registration requirement is a hindrance to direct listings; and what other

regulatory frictions might be removed.(11) Our answers, in order: no; yes; and several.
The unanimous Supreme Court decision in Slack held that a Section 11 plaintiff must trace their shares to the registration statement at issue. In a direct listing, registered and unregistered shares hit the tape simultaneously, and the practical impossibility of tracing means Section 11 claims are largely unavailable.
Section 11 has thus become, for direct listings, a strict-liability regime that mostly does not apply, while the burden of preparing the Securities Act registration statement (longer, more detailed, more costly, more lawyered, and more time-consuming than the Exchange Act registration statement covering the same company) continues to apply. That is the worst of both worlds. We urge the Commission to direct the NYSE and Nasdaq to amend their listing standards to permit a direct listing on the basis of an Exchange Act Form 10 registration alone, without a concurrent Securities Act registration statement, with Rule 144 governing resales by pre-listing holders. Antifraud liability under Section 10(b) and Rule 10b-5 will remain available to investors injured by material misstatements. The Securities Act registration statement, in the direct listing context, adds cost without adding protection.
D. Embrace the SPAC as a Second Front Door to the Public Square
For all its excesses in 2020 and 2021, the SPAC is the only on-ramp that lets a private company negotiate its valuation, raise committed capital, and tell a forward-looking story in a single transaction. It should be rehabilitated, not buried. Four changes would do the work. First, treat the de-SPAC as the IPO it is, and start the 60-month (or, we hope, 120-month) on-ramp clock at the closing of the business combination, with the full slate of filer-status accommodations available from that date. Second, restore a tailored projection safe harbor: the 2024 rules stripped PSLRA protection by redefining SPACs as blank-check companies,(12) leaving the one transaction structure built around projections unable to stand behind them.
A safe harbor conditioned on disclosed assumptions, a reasonable basis, and meaningful cautionary language would solve that problem without inviting the 2020-2021 abuses. Third, align the sponsor with the public shareholders by tying the sponsor's "promote" to long-term post-combination performance through forfeiture and vesting mechanics, rather than to mere deal completion. Fourth, require that the dilution and redemption math be displayed plainly on the cover of the de-SPAC proxy and prospectus, so that retail investors understand what they are buying.
E. Reform Litigation Exposure Through Expanded Safe Harbors
The cost of "strike suits" is among the strongest reasons companies decline to go public, and it is the half of the problem that the SEC's May proposals leave largely alone. The PSLRA safe harbor for forward-looking statements at Securities Act Section 27A and Exchange Act Section 21E protects seasoned issuers that identify their projections as forward-looking and pair them with meaningful cautionary language.

But
4918-0760-7217.1
Section 27A(b)(2)(D) expressly excludes statements made in connection with an IPO, and Section 27A(b)(1)(E) excludes statements made by issuers of "blank check" securities. The very companies most
in need of room to describe their future are the only ones the safe harbor will not protect.
We acknowledge that closing those gaps will require legislation. We urge the Commission, in the meantime, to use its rulemaking authority to do everything within its power: codify the judge-made "bespeaks caution" doctrine in a Commission rule; create an express due-diligence safe harbor under
Section 11(b)(3) for forward-looking statements made in good faith with a reasonable basis and meaningful cautionary disclosure; and confirm, through interpretive guidance and amicus participation in
pending cases, that federal-forum-selection provisions for 1933 Act claims are valid under Cyan, Inc. v.
Beaver County Employees Retirement Fund, 138 S. Ct. 1061 (2018), and Salzberg v. Sciabacucchi, 227
A.3d 102 (Del. 2020), so that a single registered offering is not subjected to parallel proceedings in multiple state courts. The Commission should also, in cooperation with Congress, support legislation that
would extend the PSLRA forward-looking-statement safe harbor to IPOs and de-SPACs on the same guardrails the statute already supplies for seasoned issuers. Safe harbors are not immunity, and fraud
remains fraud. Safe harbors are the line between honest forecasting and being sued for the act of forecasting.
F. Return to Economic Materiality in Required Disclosure
The Chairman is correct that the Commission's disclosure regime should reflect, in his words, the minimum effective dose of regulation necessary to elicit information that is material to a reasonable investor.(8) The accreted bulk of Regulation S-K is the burden on issuers, not the cadence at which it is
filed. The proposed climate-disclosure rescission is one step toward “reasonable investor” materiality.
Several more should follow. We urge the Commission to: (1) rescind the conflict-minerals rule and Form
SD; (2) rescind or substantially scale back Item 402(v) pay-versus-performance disclosure, which the
Commission's own economic analysis at adoption acknowledged would impose substantial costs for limited investor benefit; (3) rescind the human-capital disclosure rule of 2020 to the extent it now operates in practice as a mandate for disclosures investors did not request and on which no reasonable-
investor materiality standard has been articulated; (4) revisit the cybersecurity disclosure rule of 2023,
particularly the four-business-day Form 8-K incident-reporting requirement, which conflicts with active
law-enforcement investigations and provides a roadmap for follow-on attackers; and (5) commit to an
ongoing program of Regulation S-K and Regulation S-X review against the materiality standard articulated in TSC Industries v. Northway, 426 U.S. 438 (1976), and Basic Inc. v. Levinson, 485 U.S. 224
(1988), with the presumption that disclosures that have not produced a meaningful market response in
five years should be sunset.

G. Tie Disclosure to Capital Raised; Restore the 500-Holder Trigger

A company that has raised one billion dollars privately is an enterprise of public consequence and should file audited financial statements with the SEC. A capital-raised disclosure trigger catches the shadow-public company that a restored 500-record-holder test would miss, because that company is held through a handful of large private funds, each counted as a single holder. The disclosure should be calibrated, not punitive: rather than the officer-by-officer pay tables that Item 402 requires, large private companies

could report senior-management compensation in the aggregate, as much of Europe does, giving investors the total cost of the leadership team without the individualized exposure that today's pay tables produce.

Separately, we urge Congress, with the Commission's support, to restore the pre-2012 Section 12(g) trigger of 500 record holders. The JOBS Act lifted that threshold to 2,000 holders (or 500 non-accredited), excluded holders who received securities under an employee compensation plan, and let companies amass thousands of beneficial owners and hundreds of billions of dollars in value while staying entirely dark.(13) Google in 2004 and Facebook in 2012 went public because the 500-holder rule made staying private impossible at scale. That rule reached the right answer; its statutory replacement has not.

H. Open the Public Markets Wider for Foreign Issuers

The one constituency conspicuously absent from the May 19 proposals is the foreign private issuer. By their terms, those proposals do not extend the new Form S-3 freedoms, the Enhanced Registration and Communication Benefits, or the scaled filer-status accommodations to foreign private issuers, save at the margins, and the new Section 18(b)(3) blue-sky preemption is the principal cross-cutting benefit that will reach FPI registered offerings. The Commission has put the broader FPI question on a separate track tied to its June 2025 Concept Release on Foreign Private Issuer Eligibility.(14) We urge the Commission to resolve that separate review in favor of capital formation rather than in favor of narrowing eligibility.

There was a time when the United States was where the world's most ambitious companies came to go public. No longer. The U.S. share of the world's IPOs by number fell from roughly 27 percent in the 1990s to 12 percent in the 2000s, and its share of worldwide IPO proceeds from about 30 percent to 21 percent, even as the U.S. share of global output edged up. Among smaller firms the retreat was steeper still: the U.S. share of small-firm IPOs worldwide fell from 31 percent to 5 percent.(15) By 2012 the United States had more than 5,000 fewer listed companies than its size, financial development, and shareholder protections would predict, a listing gap that by 2023 left the United States with roughly half as many listed firms per capita as other developed economies.(16) Put Form F-3 on the same footing as

Form S-3. Extend the on-ramp and the communication benefits to exchange-listed foreign issuers. Resolve the eligibility review in favor of drawing the world's best companies back to U.S. markets, not in
favor of turning them away.

III. Conclusion

The Atkins Commission has the diagnosis right, and for the first time in twenty years the Commission has
both the will and the technical expertise to act on it. The three rulemaking proceedings initiated by the
Commission this spring deserve adoption substantially as proposed. The additional reforms we describe
in Part II above are the work that remains. We believe that the Commission has the statutory authority to
undertake most of it on its own. Where legislation is required (extending the PSLRA safe harbor to IPOs,
restoring the 500-holder Section 12(g) trigger), the Commission should support that legislation publicly
and on the record.

The public markets do not need another coat of paint. They need to be rebuilt. This Commission has assembled a senior staff with the prior experience required to see the problems as issuers do and to act on
4918-0760-7217.1
them so as to make IPOs great again. We are grateful for the Chairman's leadership and for the Commission's and staff's attention to these comments.

Respectfully submitted,

Louis Lehot
Partner, Foley & Lardner LLP
Silicon Valley
Patrick Daugherty
Partner, Foley & Lardner LLP
Member, SEC Investor Advisory Committee
Chicago

The views expressed in this letter are the authors' own and not those of Foley & Lardner LLP or of the
SEC Investor Advisory Committee.

4918-0760-7217.1

Endnotes

1. Chairman Paul S. Atkins, "Remarks at the Stanford Rock Center for Corporate Governance" (May 26, 2026),
available at https://www.sec.gov/newsroom/speeches-statements/atkins-052626-remarks-stanford-rock-center-
corporate-governance. The Chairman opened Comment File CLL-16 in connection with those remarks, with a
preferred submission deadline of July 27, 2026.

2. Rescission of Climate-Related Disclosure Rules, Release No. 33-11421; 34-105572 (May 29, 2026), File No.
S7-2026-19, available at https://www.sec.gov/files/rules/proposed/2026/33-11421.pdf. Comments are due 60
days after Federal Register publication. The authors will file a separate letter in support of the proposed
rescission.

3. Testimony of Chairman Paul S. Atkins before the House Financial Services Committee (Feb. 11,

2026). U.S.-
listed domestic companies peaked above 8,000 in 1996 per World Bank data compiled in "Looking Behind the
Declining Number of Public Companies" in the Harvard Law School Forum on Corporate Governance (May
18, 2017). The count today is approximately 4,000 per the Center for Research in Security Prices, as reported
by CNN Business (June 9, 2023).
4. S&P Dow Jones Indices and Slickcharts data as of December 31, 2025 (Magnificent Seven, which are
Alphabet, Amazon, Apple, Meta Platforms, Microsoft, Nvidia, and Tesla, represented approximately 34.3% of
the S&P 500 by market capitalization, up from 12.3% in December 2015); Voronoi/Bloomberg data (August
8, 2025, approximately 30% of the total U.S. stock market); WWM Investments analysis (the Magnificent
Seven contributed approximately 42% of the S&P 500's total return in 2025).
5. McKinsey & Company, Global Private Markets Report 2026 (private-capital AUM approximately $8.5 trillion
in 2025; average buyout holding period exceeding 6.5 years); McKinsey & Company, Global Private Markets
Report 2025 (private vehicles representing approximately 35% of global AUM).
6. “Registered Offering Reform,” Release No. 33-11418 (May 19, 2026), 91 FR 31022 (May 26, 2026), File No.
S7-2026-17, available at https://www.sec.gov/files/rules/proposed/2026/33-11418.pdf. This release proposes
to amend rules and forms across 17 CFR Parts 210, 229, 230, 232, 239, 240, and 249, including Securities Act
Rules 137, 138, 139, 139b, 415, 430B, 433, 456, 457, 462, and addresses the new Section 18(b)(3) qualified-
purchaser definition.
7. “Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for
Reporting Companies,” Release No. 33-11419 (May 19, 2026), 91 FR 30086 (May 21, 2026), File No. S7-
2026-18, available at https://www.sec.gov/files/rules/proposed/2026/33-11419.pdf. This release proposes to
amend Regulation S-X Rules 2-02 and 8-01 through 8-08, Regulation S-K Items 10, 101, 201, 302, 303, 305,
308, 402, 404, 407, and 504, and Exchange Act Rules 10A-3, 10C-1, 12b-2, 14a-20, and 14a-21. Per Table 2,
large accelerated filers presently constitute 35.4% of registrants and carry 98.8% of total public float; under
the proposal they would fall to 19.2% of registrants while still representing 93.5% of float, with non-
accelerated filers at 80.8% and small non-accelerated filers (assets of $35 million or less in each of the two
most recent years) at 17.9%. Per Table 1, current filing deadlines are 90/45 days for non-accelerated, 75/40
days for accelerated, and 60/40 days for large accelerated filers (Form 10-K / Form 10-Q).
8. Atkins Stanford Remarks, supra note 1 ("Removing the SEC's thumb from the scale, as we proposed, affords
companies regulatory flexibility based on their industry, business model, and investor expectations.";

"Guided
by materiality as our north star, I would like to see the Commission's disclosure regime reflect the minimum
effective dose of regulation necessary to elicit information that is material to a reasonable investor.").
9. SEC Small Business Capital Formation Advisory Committee, Meeting Materials and Webcast (Apr. 28,
2026). At that meeting, members observed that the U.S. IPO decline accelerated after 2013, that small-cap
research economics require structural support, that litigation reform is essential to IPO market repair, and that
a return to economic materiality should anchor the Commission's disclosure agenda. We agree.
4918-0760-7217.1
10. Linda C. Quinn, “Reforming the Securities Act of 1933: A Conceptual Framework,” 10 Insights 25 (Jan.
1996), available at https://www.sec.gov/info/smallbus/acsec/reformingsa33.pdf, quoted in Atkins Stanford
Remarks, supra note 1.
11. Atkins Stanford Remarks, supra note 1 ("following the 2023 Supreme Court decision, does the market really
believe that a Securities Act registration statement continues to offer meaningful investor protections in the
direct listing context?"). The decision he was referring to is Slack Technologies, LLC v. Pirani, 598 U.S. 759
(2023).
12. “Special Purpose Acquisition Companies, Shell Companies, and Projections,” Release No. 33-11265 (Jan. 24,
2024), amended the definition of "blank check company" for PSLRA purposes to make the forward-looking-
statement safe harbor unavailable to SPACs and to de-SPAC projections, required the private target company
to be a co-registrant on the de-SPAC registration statement, deemed a business combination with a reporting
shell company a "sale" of securities, and added Subpart 1600 of Regulation S-K.
13. Section 501 of the Jumpstart Our Business Startups Act (Pub. L. 112-106, 126 Stat. 306, 2012) amended
Section 12(g)(1) of the Exchange Act to raise the holder-of-record threshold from 500 to 2,000 (or 500 non-
accredited) and excluded holders who received securities under an employee compensation plan in
transactions exempted from registration. The threshold is statutory and cannot be lowered by Commission
rulemaking alone.
14. Release No. 33-11376 (June 2025), reconsidering the criteria for FPI status under the federal securities laws.
15. Craig Doidge, G. Andrew Karolyi & Rene M. Stulz, “The U.S. Left Behind? Financial Globalization and the
Rise of IPOs Outside the U.S.,” 110 J. Fin. Econ. 546 (2013); NBER Working Paper No. 16916 (Mar. 2011).
16. Craig Doidge, G. Andrew Karolyi & Rene M. Stulz, “The U.S. Listing Gap,” 123 J. Fin. Econ. 464 (2017) (by
2012, the United States had more than 5,000 fewer listed firms than predicted by its size, economic and
financial development, and shareholder protections), updated in Craig Doidge, G. Andrew Karolyi &

Rene M.
Stulz, “Are There Too Few Publicly Listed Firms in the US?” Fin. Rev. (2025) (gap persisting through 2023,
with the United States at approximately half the listed-firms-per-capita ratio of other developed economies).
4918-0760-7217.1

Lydia Bugatti — Jun 2, 2026
Subject: S7-2026-15 From: Lydia Bugatti Affiliation: Jun. 2, 2026 THIS MUST NOT HAPPEN. We have a working system and this will break it. Transparency is the bedrock of Democracy and this will allow fraud.

Only fraudsters want this bill.

Routine measurements for publicly held companies MUST be reported quarterly to keep me alerted to my investment safety. You are asking me to invest without tracking the health of the company, so what.... I just guess if the company is doing OK?

If a company only reports twice a year and has starts losing money before finally admitting it 6 months in, then I would have to SUE FOR THE NEGLIGENCE of not having transparency.

It's choosing fraudsters over ethically based business when America needs the transparency of quarterly communications, not "head-in-the-sand" slatternly avoidance.

M.K.F — Jun 2, 2026
Subject: S7-2026-15 From: M.K.F Affiliation: Jun. 2, 2026 This proposed rule change is obviously a bailout for insiders. There's no rationale at all to hide information from investors.

Malik Peshimam — Jun 2, 2026
Subject: S7-2026-15 From: Malik Peshimam Affiliation: Jun. 2, 2026 Keep the earnings quarterly. Changing it to reporting semi annually will take the transparency and trust from the markets

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Marc Baer — Jun 2, 2026
Subject: S7-2026-15 From: Marc Baer Affiliation: Jun. 2, 2026 Full transparency is the only option. #keepitquarterly

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Marianne Powell — Jun 2, 2026
Subject: S7-2026-15 From: Marianne Powell Affiliation: Jun. 2, 2026 Just keep the present system going

Hello - I have a new email! Please use mopowell30@gmail.com

Mark Klein — Jun 2, 2026
Subject: File No. S7-2026-15 From: Mark Klein I am absolutely against the proposed semiannual reporting. Google AI sums up several reasons: 1. Less transparency---investors would have to wait six months instead of three to get official, audited data on a company's financial health; 2. Bigger surprises---with longer gaps between official updates, missing an earnings target could cause massive, volatile swings in stock prices; 3. Advantage for Insiders---large institutional investors can afford alternative data (like tracking satellite images of parking lots or credit card data) to see how a company is doing, while everyday retail investors are left in the dark; 4. Harder to Spot Fraud---quarterly checks make it easier for auditors and regulators to catch accounting red flags early before they snowball into major corporate collapses. Charles Schwab (brokerage) also makes a couple additional points: 1. People generally dislike change---moving to a twice-a-year cadence could lead to less overall engagement from retail investors who look forward to earnings season like a recurring golf or tennis tournament. Less engagement means larger moves when reports do come out and people/models are triggered to buy/sell; 2. Disrupted data models---a shift to biannual filings would significantly alter backtesting models. Analysts and day traders rely on predictable historical quarterly data to evaluate and prove their trading strategies. The last point is huge for me as I've done lots of backtesting over my trading/investing career. It will take years to general a large sample size of data points to see how semiannual reporting affects the landscape. Even with quarterly reporting, much goes on that escapes the guise/awareness of retail investors. I can only think semiannual reporting will make this much worse. Thanks for your time!

Mark McKenzie — Jun 2, 2026
Subject: S7-2026-15 From: Mark McKenzie Affiliation: Jun. 2, 2026 Do not change the corporate reporting to twice a year. This will keep the small investor in the dark compared to the current system. There should be MORE transparency not less.
Mark MacKenzie, retired investor living on a fixed income.

Matthew Friedman — Jun 2, 2026
Subject: S7-2026-15 From: Matthew Friedman Affiliation: Jun. 2, 2026 My name is Matthew Friedman I am a product owner and it is extremely important to me to keep fiscal reporting quarterly. It ensures that I have the visibility I need to make correctly informed investment decisions. Don’t change this, and don’t facilitate more opportunity for investor fraud

Thanks.

-Matt Friedman

Matthew Guerrera — Jun 2, 2026
Subject: S7-2026-15 From: Matthew Guerrera Affiliation: Jun. 2, 2026 You need to protect the little guy. MORE DISCLOSURE IS SAFER. Please!!!!

Respectfully,

Matthew Guerrera

Meera K — Jun 2, 2026
Subject: File No. S7-2026-15 From: Meera K I am against the changes allowing companies to make semiannual filings to the public. As an investor with an individual brokerage account relies on quarterly filings to make informed decisions on my investments, and need a smaller gap between filings to ensure the info is relevant and that insiders have less time to gain an advantage. It's important for quarterly filings to stay required and I am also against companies to have the option to file semiannually as this defeats the purpose of quarterly filings.

Michael Ceyko — Jun 2, 2026
Subject: S7-2026-15 From: Michael Ceyko Affiliation: Jun. 2, 2026 Quarterly reporting prioritizes short term benefits over long term thinking. Companies cannot innovate when beholden to quarterly reports. They need to reiterate their long term strategy while reporting short term losses over and over, while also bearing the burden of constant reporting.

I fully support elimating quarterly reporting.

Signed,
Michael Ceyko
Engineer at Meta, a company that has always focused on long term but is forced to report to a world that only cares about next month instead of next year.

Michael McMearty — Jun 2, 2026
Subject: File No. S7-2026-15 From: Michael McMearty These changes stand to decrease visibility and increase risk for the everyday investor and make markets more prone to manipulation by insiders as a result of the public having less relative insight into the financial health of a company. The burdens of reporting can be heavy especially for smaller companies. A middle ground might be struck where there could be a simplified quarterly reporting that is less burdensome but still highly informative, with full reporting happening once or twice a year could be a happy medium. Even though the current SEC proposal is optional, due to competitive and cost concerns, most companies will face high pressure to only report the minimum amount, especially as larger “gold standard” companies only report semiannually, their stakeholders will see that reporting more often in comparison would be wasteful.

Noah W. — Jun 2, 2026
Subject: S7-2026-15 From: Noah W. Affiliation: Jun. 2, 2026 Noah Williams, Systems Architect I am

an investor who actually reads the reports. I look forward to them. We all know that the next big thing is right around the corner just wait and hold on. Words lie but numbers speak volumes and this would be a painful pill to swallow as you would lose a great deal of fidelity into how the business is actually functioning. Keep quarterly reports.

Noah W. Williams, CISSP “I can imagine no more rewarding a career. And any man who may be asked in this century what he did to make his life worthwhile, I think can respond with a good deal of pride and satisfaction: 'I served in the United States Navy.” — John F. Kennedy

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Parker Berg — Jun 2, 2026
Subject: S7-2026-15 From: Parker Berg Affiliation: Jun. 2, 2026 Can any one say... insider trading extravaganzas? Fraud, corruption, no accountability are earmarks of this policy change. What more reasoned exposure for shenanigans to happen when the fox is telling the hen house to stand down for six months.

Patricia Boykins — Jun 2, 2026
Subject: S7-2026-15 From: Patricia Boykins Affiliation: Jun. 2, 2026 Patricia Boykins Operations Manager This is unconscionable! Keep the reporting quarterly. Help protect us smaller, private investors before we are forced out of the market. We do not have vast financial resources and need to be able to make informed investment decisions.

Paul Bartelt — Jun 2, 2026
Subject: File No. S7-2026-15 From: Paul Bartelt A cursory review of submitted comments is not just overwhelmingly against semiannual reporting, it is nearly if not entirely in total opposition. 1. Who’s interests does this serve and how is it a benefit to them? 2. Whose interests are to be safeguarded by the SEC, corporations or investors? I encourage those that will take this proposal under consideration review the three part mission statement of the SEC as presented at https : / / www . congress . gov / crs_external_products / IF / PDF / IF11714 / IF11714 . 6 . pdf . None of the 3 pillars of their mission as stated there mention anything about acquiescing to the desires of corporate interests.

Porter Gardiner — Jun 2, 2026
Subject: S7-2026-15 From: Porter Gardiner Affiliation: Jun. 2, 2026 This is absolutely absurd it is even getting suggested. If I own part of a company, the company ought to be obligated to provide reporting on a regular basis. Quarterly is plenty of time for a public company.

Porter Gardiner
CTO & Cofounder
(307) 747-3410
getfurnace.io

R. Koop — Jun 2, 2026
Subject: S7-2026-15 From: R. Koop Affiliation: Jun. 2, 2026 My name is Michelle & I have what amounts to my life savings in The stock market. It's dependent upon some financial advisor or stock broker that I've never met in my life but my company has chosen to entrust our retirement fund to. It may not be a lot to anyone at the SEC but it is everything to me.
I would like to know one VALID, REASONABLE, reason why the group that is supposed to be protecting people such as myself is considering even allowing big business to do this. Considering they have to keep their books anyways and they have to report those earnings to their shareholders, what is the difference if they have to do that publicly? What is the amount that's being saved by them? If they just have to report that to the general public such as myself, the people that are most affected by the things that go on with that company because I have my money in it. What is the basis for even thinking about letting them do this when everyone knows that crimes of fraud and theft prosper over the longer amounts of time that it can happen without someone checking books.
I worked as a lowly bank teller at a small bank and it was required of me to take a week's worth of vacation vacation in regular intervals because that made it easier for the bank to determine if there was any type of fraud going on. Everyone knows time is crucial to large frauds. Why in the world is the SEC who's supposed to be protecting me and the little guys out here even considering making this a thing.
This would be the complete opposite of what your jobs are. You can not possibly justify this change.

Rick Christie — Jun 2, 2026
Subject: S7-2026-15 From: Rick Christie Affiliation: Jun. 2, 2026 Transparency is non-negotiable. With more retail investors than ever; this proposal seems to be missing the mark.

Sarah Browne — Jun 2, 2026
Subject: S7-2026-15 From: Sarah Browne Affiliation: Jun. 2, 2026 Sarah Browne
Small business owner
I have a very small business and need information frequently to successfully monitor the little money I have. Extending the timeframe for companies to release their information would be greatly detrimental to me and the millions of other low income people trying their best to monitor and make good decisions for the money they've invested.
This proposal is minimally positive for businesses(creating small gains likely to be paid to executives), but will greatly injure nearly every American that has money invested in these businesses. This proposal seems to be intended to benefit the wealthy and injure the everyday American. This proposal should NOT be adopted.

Sarah L. Browne

Highwater Farms
[REDACTED]

Shakir — Jun 2, 2026
Subject: S7-2026-15 From: Shakir Affiliation: Jun. 2, 2026 Less reporting will not help retail investors make educated decisions. Semi-annual reporting will be a decidedly negative impact to investors. I say NO.
A concerned investor.

Shannon Brinkman — Jun 2, 2026
Subject: S7-2026-15 From: Shannon Brinkman Affiliation: Jun. 2, 2026 Shannon brinkman, owner of small photo business. We need quarterly reporting - to understand if our money is being invested well! Without it is investing blindly.

All my best, Shannon

Shayn Delph — Jun 2, 2026
Subject: File No. S7-2026-15 From: Shayn Delph The Securities and Exchange Commission ("Commission")'s proposed amendment to allow companies to file semiannual reports on new Form 10-S in lieu of quarterly reports would be a grave mistake that would ONLY benefit corporate bad actors at the expense of individual investors. Most companies have been voluntarily providing quarterly reports for approximately 100 years of this Great Nation's history. Therefore, the idea that, in the era of our highest national productivity of all time, where AI Agents are taking on burdensome and repetitive tasks to enable workers to focus on work that matters, now quarterly reporting is too difficult for companies to keep up with is completely non-credible. If any change should be made, it should be made to be monthly instead of quarterly. Reduced reporting frequency can only serve to hide information from investors and hinder the natural price-discovery process. There is no reason why, in this modern age, we can justify less information and transparency for the market. I trust that the Commission's members are too perceptive and wise to allow themselves to be hoodwinked by the companies pushing for such a rule.

Stephanie Micinski, CPA — Jun 2, 2026
Subject: File No. S7-2026-15 From: Stephanie Micinski Re: SEC Proposed Rule S7-2026-15 — Semiannual Financial Reporting To whom it may concern, My name is Stephanie Micinski, and I am a CPA writing to provide comments on the SEC's proposed Rule S7-2026-15 regarding semiannual financial reporting. After reviewing the proposal and relevant international research, I do not support the transition from quarterly to semiannual reporting. Extensive international research does not support the premise that semiannual reporting promotes longer-term corporate decision-making. Studies conducted in both the UK and EU following their transition to semiannual reporting found no measurable improvement in long-term investment behavior or strategic planning. These findings directly contradict the expected benefits cited in support of the proposed rule. Quarterly reporting also plays a critical role in maintaining strong internal controls. More frequent reporting requires management to continuously monitor financial results, identify anomalies, and address control weaknesses in real time. Moving to semiannual reporting would create longer gaps between

required disclosures, increasing the risk of undetected errors, weakened oversight, and greater volatility. For corporations with less mature control environments, these gaps could materially harm investors and potentially erode confidence in U.S. capital markets. Additionally, the anticipated cost savings from semiannual reporting appear overstated. Companies with strong internal controls already perform monthly close procedures and continuous monitoring, meaning their reporting cadence would not materially change. Conversely, companies with weaker controls may attempt to reduce costs by outsourcing or reducing oversight; these are steps that increase the likelihood of material misstatements and undermine the reliability of financial information. For these reasons, I respectfully urge the SEC to maintain quarterly reporting requirements to preserve transparency, protect investors, and support the stability of U.S. capital markets. The views expressed in this comment letter are my own and do not represent the views of my employer. Thank you for the opportunity to comment on this proposed rule. Sincerely, Stephanie Micinski, CPA

Stephen Carlisle — Jun 2, 2026
Subject: S7-2026-15 From: Stephen Carlisle Affiliation: Jun. 2, 2026 Stephen Carlisle, construction worker/Small business owner, Veteran.

This policy as I understand it will not help markets become more transparent, but will enable the corporate practices that erode public trust in the financial system. If 2021 was any indication of public sentiment towards the financial system, the SEC would develop policies that will make publicly held companies more accountable for misuse of investor funds. There is a term in the industry regarding individual small investors. Dumb Money. It has been used by Wall Street to dehumanize retail investors and justify taking people's money.

I was deployed to Iraq in 2007-2008 when the financial crisis hit. I came back after putting 20% of my paychecks into my Thrift Savings account and was shocked to see about 50% less money in the account than had been taken out of my paychecks. I understand that was an outlier but the SEC needs to realize that many small investors are emotionally attached to the money they put into the market. Those dollars represent hours working in brutal conditions, placing their lives at risk, time away from family. It's important to remember this when making your decision.

I pray the SEC will keep this in mind while making policies that are not in the public interest.

Thank you.

Stephen Carlisle
Florida

Steven Zuber — Jun 2, 2026
Subject: S7-2026-15 From: Steven Zuber Affiliation: Jun. 2, 2026 Steven Zuber, Investor
I would like to keep SEC reporting quarterly because transparency is important to me. Less frequent reporting means less transparency.

Tek Consult — Jun 2, 2026
Subject: S7-2026-15 From: Tek Consult Affiliation: Jun. 2, 2026 Public companies should be required as they are today to report Quarterly. This ensures that public shareholders have access to timely

financial information and not at a disadvantage to insiders and analyst.
Ash Mathew
Vice President

Terry Bohaning — Jun 2, 2026
Subject: S7-2026-15 From: Terry Bohaning Affiliation: Jun. 2, 2026 Terry Bohaning, Retired , Currently trading stocks.

Reducing the number of reporting periods is a terrible ideas. It reduces the amount of good data available to the small investor. If anything changes, the companies need to provide more data not less. All companies close their books on a monthly basis. Require them to post the raw unaudited results each month with full reporting as is currently provided every third month.

Will B Nelson III — Jun 2, 2026
Subject: S7-2026-15 From: Will B Nelson III Affiliation: Jun. 2, 2026 I believe as a citizen of the United States and if someone decides to invest any of their income into an investment within the country or abroad they should have current accurate information.

William Moore — Jun 2, 2026
Subject: S7-2026-15 From: William Moore Affiliation: Jun. 2, 2026 William Moore/Retired - This is not how business is done. I can’t image any other meaningful organization, with such potential dire consequences, holding (2) two meeting per year.

Adam Luthman — Jun 1, 2026
Subject: Re: Proposed rule S7-2026-15 From: Adam Luthman Affiliation: Jun. 1, 2026 I oppose the proposed semiannual reporting rule. The SEC was created to ensure full and fair disclosure. With so much rampant fraud in this country now, reducing visibility of financials would only encourage more.

Adam Luthman

Adam Nash — Jun 1, 2026
Subject: Comment for S7-2026-15 From: Adam Nash Affiliation: Jun. 1, 2026 Adam Nash
Certified Public Accountant
The SEC is opening up a double edge sword of problems. Yes, going from quartering to semi annually will alleviate some of the short term sight of CEOs and management, but this will allow management to also let financial issues to go unreported for up to 6 months leaving investors as bag holders of potentially toxic investments.

Al Fenger — Jun 1, 2026

Subject: File No. S7-2026-15 From: Al FENGER Please require quarterly filing of 10-q statements. As an individual investor I need them for my research since they are the top of my list to decide what to invest in.

Alan Birmingham — Jun 1, 2026
Subject: File No. S7-2026-15 From: Alan Birmingham My name is Alan Birmingham and I am a restaurant worker in Newark, Ohio. It seems pretty fishy to me that the Securities and Exchange Commission should want to reveal workings of the stock exchange less. Particularly at a time when corporate tax breaks are the order of the day, smaller companies fall by the wayside, and disparity between the rich and the poor is at its most stark, you would think that anybody interested in what the market is doing should be better informed. It does not seem like that quarterly reporting should cost so much that it should be unable to be done. It seems, instead, as if this is like is some kind of professional subterfuge. I think that reporting on the market should be done quarterly, as a courtesy to the market to which we all contribute, as opposed to twice a year, which does not seem to me an improvement.

Anand — Jun 1, 2026
Subject: File No. S7-2026-15 From: Anand The rule will make it to difficult find timely financial information about companies and make it harder for average retail investor to arrive at investment decisions. Further this will only incentivize companies to share information internally to select few. Lastly, the quarterly information does not need to reflect companies forecast : it can cite past performance and any material adversary impact to the company which will result in financial impact

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Andrew Weinstein — Jun 1, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Andrew Weinstein Affiliation: Jun. 1, 2026 There is no public benefit for reducing the transparency of publicly traded companies. The SEC will have done a disservice to investors and traders by halving the number of times per year companies must report. The SEC will need to massively increase personnel to investigate the increase of insider trading. Or is that something not done anymore?

Sent from my iPhone

Anonymous — Jun 1, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: Jun. 1, 2026 As a personal investor, who is teaching herself to invest, in order to support her own retirement-who bears all the risk, how dare the SEC enable corporate America against We the People,
leaving us less informed about important, timely information upon which to base our investment decisions. It supports the financial industry's tactics to scare people away from investing their own money. Any government agency should
practice transparency
and act to support the citizenry v. Corporate America. If it ain't broke, and it ain't, it doesn't need fixing. Leave it alone. Leave it quarterly.

Sent from AOL on Android

Anonymous — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: Anonymous Affiliation: Jun. 1, 2026 I believe the changes in reporting will allow fraud to go undetected because it could allow companies to “fix their books” As I am fairly new to the markets, please keep it the same.

Sent from my iPhone

Anonymous — Jun 1, 2026
Subject: Comment for S7-2026-15 From: Anonymous Affiliation: Jun. 1, 2026 This new rule would allow companies insider trading information while average people will not have correct or up to date information to make good choices. This is not a good idea for the people.

Sent from my iPhone

Anonymous — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Anonymous Affiliation: Jun. 1, 2026 Quarterly earnings are critical to investors in order to provide insight into companies financial health. Please keep them quarterly.

Anonymous — Jun 1, 2026
Subject: S7-2026-15 public comment From: Anonymous Affiliation: Jun. 1, 2026 Please withdraw the proposed rule. Companies that don't want to report quarterly can stay private.

Sent from my iPhone

Anonymous — Jun 1, 2026
Subject: S7-2026-15 public comment From: Anonymous Affiliation: Jun. 1, 2026 Do not change the reporting timeframe. Companies should report quarterly. It's safer for investors.

Anonymous — Jun 1, 2026
Subject: Response to S7-2026-15 From: Ghst Rydr Affiliation: Jun. 1, 2026 Public companies need to report to shareholders, and quarterly reporting is extremely important. To move this to 6 months would be a crime.

Art — Jun 1, 2026
Subject: File No. S7-2026-15 From: Art Hello. As an individual investor I feel this proposal to change

the reportable earnings schedule is a mistake of the largest order.. The market at one time had circuit breakers in place to mitigate volatility. Over time, these have been eroded by the Flash Boys, pay for order flow. private equity investment . The individual investor has not benefited. This proposal is another step backward. This proposal is an attack on the individual investor. Another David vs Goliath. Quakerly reporting must not be changed. I cannot think of a reason on why these changes are needed other than to further manipulate data, increase volatility, and make earnings a binary event. The current administration is pushing for these changes . Please, stop them. The market and tech are converging at warp speed and the last thing I need is less information on the companies we own or are looking to invest in. Thank You

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Austin Franks — Jun 1, 2026
Subject: Comment on S7-2026-15 From: Austin Franks Affiliation: Jun. 1, 2026 Dear SEC,

Every act against the good people of the United States, committed by every bad actor in a position of authority and wealth, is remembered. Do not add your acts to the scale. Again, they will be remembered.

Austin Franks — Jun 1, 2026
Subject: Comment on S7-2026-15 From: Austin Franks Affiliation: Jun. 1, 2026 Dear SEC,

Every act against the good people of the United States, committed by every bad actor in a position of authority and wealth, is remembered. Do not add your acts to the scale. Again, they will be remembered.

Ben Barber — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Ben Barber Affiliation: Jun. 1, 2026 Stop allowing insiders to have more knowledge than the rest of us. Democratize investing by requiring more reporting, not less.

Bernard Zhang — Jun 1, 2026
Subject: File No. S7-2026-15 From: Bernard Zhang Although I understand the reasoning behind this proposal, this is a terrible idea for transparency. Most of the companies will be fine, but companies that are already a bit more on the fringe/smaller will be able to push back any poor performance or fraud for longer before anything gets discovered. Any companies committing potential fraud would be able to get away with it for longer, potentially magnifying the degree of loss when it occurs.

Bill Sweeney — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: Bill Sweeney Affiliation: Jun. 1, 2026 Insider information is already an advantage to companies who are going public. Allowing them to conceal even more data can only hurt investors not directly associated with the company.

The scenarios where hiding the information is an unfair advantage are:

- the company growth has exploded over the last two quarters. Investors receive a skewed view of further growth potential.
- the company growth has significantly diminished or leveled off. Investors see only the prior growth periods not the slowing.
- the underwriters will have insight into the data hidden from the investing public. This will allow them to offload the stock if they know that it will likely crash &/or over invest in the stock if they see growth taking off
- in this day of building models to forecast return, example using AI to predict growth, data is king. By allowing insiders to control access to the data you are giving them a significant market advantage in model building.

Regards,
Bill Sweeney

Brandon Ross — Jun 1, 2026
Subject: File No. S7-2026-15 From: Brandon Ross This is the completely opposite that direction public financial reporting should be moving in. Investors need this information to make important decisions. Financial reporting should be moving towards technologically driven, stream-lined, cost-effective MONTHLY reporting. Stretching reporting out to semi-annual is downright medieval. Keep public companies accountable with quarterly reports.

C. Yu — Jun 1, 2026
Subject: File No. S7-2026-15 From: C. Yu I am an American with my retirement invested in the stock market. I am also a retired attorney with exposure to securities regulation in my past practice. As someone on "both sides" of this type of rule-making, I have absolutely no doubt that this rule would be absolutely terrible for both the market and individual investors. It would incentivize insider trading and securities fraud. As the famous saying goes, sunshine is the best disinfectant. This rule change casts us all back into the Dark Ages of regulation and will only give us a diseased securities market.

Carsten McCollum — Jun 1, 2026
Subject: S7-2026-15 comment From: Carsten McCollum Affiliation: Jun. 1, 2026 I support maintaining quarterly earnings reporting requirements because quarterly disclosures provide investors with timely, consistent, and transparent information needed to make informed investment decisions. More frequent reporting reduces information gaps between management and shareholders, enhances market efficiency, and helps identify emerging financial risks before they become more significant. Quarterly reporting also promotes corporate accountability by encouraging regular communication regarding financial performance, operational developments, and material changes that may affect investors.

As an individual investor, I believe access to timely financial information is essential for making informed investment decisions and maintaining confidence in public markets. Quarterly reporting provides investors with the information necessary to evaluate company performance, assess risks, and respond appropriately to changing market conditions.

While some argue that semi-annual reporting could reduce compliance costs and short-term market pressures, any reduction in transparency would likely outweigh those benefits. Investors rely on

current information to assess risk, allocate capital effectively, and maintain confidence in the integrity of U.S. capital markets. Quarterly reporting remains an important mechanism for protecting investors and supporting fair, orderly, and efficient markets.

Thank you for considering my comment.

Catherine Mcginnis — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: catherine mcginnis Affiliation: Jun. 1, 2026 I want to continue with quarterly reporting, we need that transparency!!!

Chris — Jun 1, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Chris Affiliation: Jun. 1, 2026 You must continue quarterly reporting!!

Christian Bordelon — Jun 1, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Christian Bordelon Affiliation: Jun. 1, 2026 I am writing to oppose Rule S7-2026-15. This rule allows for a hostile market environment and threatens the wellbeing of hundreds of thousands of hardworking Americans who rely on their retirement savings to survive and a profitable market to keep those savings aloft. Allowing companies to essentially hide poor performance passes their issues onto the consumer rather than handling it themselves.

Christopher Babayans — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Christopher Babayans Affiliation: Jun. 1, 2026 We need reporting MORE OFTEN, because reporting more often is THE RIGHT THING TO DO.

Christopher Fisher — Jun 1, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Christopher Fisher Affiliation: Jun. 1, 2026 Please keep quarterly reporting. People and investors need consistent and accurate data. This effects the retirement of millions of Americans.

Christopher Warson — Jun 1, 2026
Subject: My comment on S7-2026-15 From: Christopher Warson Affiliation: Jun. 1, 2026 I write in opposition to the proposed shift to semiannual reporting. This is not going to help retail in any way. And isn’t retail just as important as the firms that commit fraud every day? You have Citadel that operates a hedge fund and also has a market maker arm. That’s an inherent problem and conflict of interest. So with this rule they only have to cook the books twice a year instead of four times a year. This is going to be disastrous if this passes.

Claudette Lopez — Jun 1, 2026
Subject: S7-2026-15 From: Claudette Lopez Affiliation: Jun. 1, 2026 I am a retail investor and quarterly reports inform me how to make my decisions.

D — Jun 1, 2026
Subject: Response to S7-2026-15 From: D Affiliation: Jun. 1, 2026 Quarterly reporting to shareholders, govt, and public is crucial to ongoing accountability for publicly owned entities. Operative word here is PUBLIC. Do not change required reporting period to six months. Too long between looks under the hood.

David Varnadoe
dvarnadoe@gmail.com

Dalvyn — Jun 1, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Dalvyn Affiliation: Jun. 1, 2026
Dalvyn - Civil Engineer
Keep quarterly reporting! These companies and feckless CEOs are going to attempt the same rug pull Elon is attempting with SpaceX and TRUST ME you do NOT want to be the one everyone points to as for why we have another economic crash like 2008. The regime is already doing what they can to weaken the US economy, why would you guys volunteer to take the fall for them??

Thanks,
Don't be Dumb,
Dalvyn

Dan Murillo — Jun 1, 2026
Subject: RE: S7-2026-15 From: Dan Murillo Affiliation: Jun. 1, 2026 I am writing to express my opposition to the proposed rule.
Transparency is a cornerstone of investor confidence and market integrity. Reducing disclosure requirements may lower costs for certain companies, but those savings appear minimal when compared to the value that transparent reporting provides to investors, particularly everyday Americans who rely on accurate information to make informed decisions about their retirement accounts, savings, and investments.
American investors should not have less access to information about the companies in which they invest. Public markets function best when investors have the information necessary to evaluate risks, opportunities, and corporate performance. Any reduction in transparency risks weakening trust in our financial markets.
I respectfully urge the Securities and Exchange Commission to prioritize the interests of investors and maintain robust disclosure standards. The long-term benefits of transparency far outweigh the relatively modest compliance costs borne by large public companies.

Thank you for your attention to this matter.

Sincerely,
A U.S. Citizen

Daniel Cooper — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: Daniel Cooper Affiliation: Jun. 1, 2026 I found keepitquarterly.org, and had to say something! The American people on all sides want more transparency, not less. Corporations have a duty to report and we the people have a vested interest in their transparency. It's not a guarantee semi-annual disclosures will make things worse, but do we really want a bunch of tiny Enron-like scandals building in the background, with little to no accountability? No. We want transparency. Keep it quarterly!

- Daniel Cooper of South Carolina

Sent from my Galaxy

Daniel Silvers — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Daniel Silvers Affiliation: Jun. 1, 2026 I am writing in opposition to the proposed semiannual reporting rule. Information asymmetry harms ordinary investors most.

David Sturgeon — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: David Sturgeon Affiliation: Jun. 1, 2026 Please withdraw the proposed Form 10-S. Removing quarterly reports tilts the playing field toward institutions that for years have had been deregulated, we need quarterly reports to keep them honest.

Denny — Jun 1, 2026
Subject: Comment for S7-2026-15 From: Denny Affiliation: Jun. 1, 2026 Keep quarterly reporting. Now that we have computer, wait, yes we do have computers. The companies have our money, already making decisions annually or whenever, without consulting us. The SEC is supposed to be the financial 'Watch Dog', so, you set the standards and Companies Comply. Don't let the Fox Guard the Hen House.

Sent from my iPhone

Derek Martin — Jun 1, 2026
Subject: S7-2026-15 comment From: Derek Martin Affiliation: Jun. 1, 2026 This represents a massive increase in the risk for fraudulent activity. Visibility is critical with companies that are publicly traded.

Devon Golde — Jun 1, 2026
Subject: Regarding S7-2026-15 From: Devon Golde Affiliation: Jun. 1, 2026 I am opposed to the elimination of quarterly reporting. This rule undermines the SEC's core mission. It encourages corporations to operate with little transparency or oversight, both of which have repeatedly proven essential to protecting the broader economy and the public from unchecked corporate greed. If the SEC intends to overturn more than 50 years of established reporting standards, it should formally justify such a significant change and clearly demonstrate how reduced disclosure requirements would meaningfully benefit the public.

Donald R. Sacca — Jun 1, 2026
Subject: File No. S7-2026-15 From: Donald R. Sacca To the Securities and Exchange Commission: I am writing as a retail investor to express my strong opposition to any proposal that would reduce corporate earnings reporting from quarterly to semiannual. Reducing reporting frequency in 2026 is not just harmful to transparency. It is fundamentally misaligned with the reality of modern financial systems. Today's public companies already generate internal financials far more frequently than quarterly, and modern accounting software, automated reporting tools, and real-time dashboards make monthly or even continuous reporting entirely feasible. Given the capabilities of today's technology, the idea of less frequent public disclosure is not only outdated. It is counterproductive. If anything, the conversation should be about shortening reporting intervals, not lengthening them. Retail investors like myself rely on timely, standardized financial information to evaluate company performance, assess risk, and make informed decisions. Extending the reporting gap from three months to six months would significantly increase information asymmetry, giving insiders and large institutions an even greater advantage over everyday investors who do not have access to private data streams or alternative datasets. Longer reporting intervals also create greater uncertainty, which leads to higher volatility and less efficient price discovery. Quarterly reporting is one of the few mechanisms that helps level the playing field between retail and institutional participants. Weakening that mechanism would directly harm the fairness and transparency of U.S. markets. The argument that quarterly reporting is too burdensome for companies does not reflect the reality of modern financial operations. With today's automated systems, the marginal cost of releasing standardized quarterly data is negligible. Public companies already produce internal financials far more frequently than they publicly disclose, and the infrastructure to support more frequent reporting already exists. For these reasons, I strongly urge the SEC to maintain quarterly reporting requirements. Reducing transparency at a time when technology enables more information, not less, would be a step backward for investor protection, market stability, and the integrity of U.S. capital markets. Respectfully, Donald R. Sacca Retail Investor

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Dustin Lenz — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Dustin Lenz Affiliation: Jun. 1, 2026 I am opposed to the semiannual reporting proposal. Less disclosure means more opportunity for corporate misconduct.

Regards,

Dustin

Elaine — Jun 1, 2026
Subject: S7-2026-15 public comment From: Elaine Affiliation: Jun. 1, 2026 Please do not adopt the proposed shift to semiannual reporting.

This decreases investor transparency and is not a move in the right direction.

Best,
Elaine

Elaine Cornacchia — Jun 1, 2026
Subject: S7-2026-15 From: Elaine Cornacchia Affiliation: Jun. 1, 2026 this sounds like it only benefits the rich who don't have everything to lose like an average american. elaine cornacchia, paralegal

Sent from my iPhone

Eric Patterson — Jun 1, 2026
Subject: S7-2026-15 public comment From: Eric Patterson Affiliation: Jun. 1, 2026 I urge the Commission to reject the proposal to drop Form 10-Q.

E Patterson

Fred Chase — Jun 1, 2026
Subject: Regarding S7-2026-15 From: Fred Chase Affiliation: Jun. 1, 2026 Quarterly reporting requirements are the backbone of the rigorous public disclosure system upon which investors have come to depend. To loosen the reporting window is an unnecessary and dangerous proposal for the investing public.

Fred Chase

Sent from my iPhone

Gary McClellan — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: Gary McClellan Affiliation: Jun. 1, 2026 Not fair! Especially for the small investor!

Sent from Yahoo Mail on Android

George Wright — Jun 1, 2026
Subject: S7-2026-15 - semiannual reporting comment From: George Wright Affiliation: Jun. 1, 2026 I urge the Commission to reject the semiannual reporting proposal. The game is already rigged. Please don't make it worse!

Hunter Collins — Jun 1, 2026
Subject: Feedback on S7-2026-15 From: Hunter Collins Affiliation: Jun. 1, 2026 Hello,

As an American with a retirement account I would like to see the quarterly reporting window for publicly traded companies preserved. Corporate fraud and abuse are at record highs and I unfortunately cannot always count on regulators to investigate I have to do my own research and quarterly reporting helps with that.

Thank you

-Hunter Collins

Huy — Jun 1, 2026
Subject: Feedback on S7-2026-15 From: Huy Affiliation: Jun. 1, 2026 Removing public oversight benefits no one but the bad actors.

Jackson Lemp — Jun 1, 2026
Subject: S7-2026-15 public comment From: Jackson Lemp Affiliation: Jun. 1, 2026 Asymmetrical information directly harms investors and opens the door for abuse. Moving from quarterly to annual reporting would reduce transparency and further advantage insiders and large institutions over retail investors. Timely disclosure is one of the foundations of fair and efficient markets.

Jacob G — Jun 1, 2026
Subject: My comment on S7-2026-15 From: Jacob G Affiliation: Jun. 1, 2026 Keep reporting. This is

not fair

Sent from my iPhone

James Johnson — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: james johnson Affiliation: Jun. 1, 2026 No. No. No.

Jamie Koehl — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: JAMIE KOEHL Affiliation: Jun. 1, 2026 This is outrageous! Is the goal of the SEC TO ENCOURAGE CORRUPTION? vote this measure down! There is already so little oversight why make even less?

Javier Kato — Jun 1, 2026
Subject: Comment on S7-2026-15 From: JAVIER KATO Affiliation: Jun. 1, 2026 As an investor in stocks, I regularly listen to Earnings reports of recorder. This allows me to make informed and educated decisions about my investments.

Please do not limit the small retail Investor.

Jeff Heynen — Jun 1, 2026
Subject: S7-2026-15 From: Jeff Heynen Affiliation: Jun. 1, 2026 Quarterly reporting is the only way the public has full transparency into the performance of public companies. Half-yearly reporting does not allow for an adequate level of transparency, especially in the midst of significant industrial change brought on by AI.
Thank you for your consideration.

Jeff Kaps — Jun 1, 2026
Subject: S7-2026-15 From: jeff kaps Affiliation: Jun. 1, 2026 Busnisses should keep data posted weekly. Those of us investing need to know the numbers. Vote no.

Sent from Samsung Galaxy smartphone.
Get Outlook for Android

Joanne Baek — Jun 1, 2026
Subject: S7-2026-15 From: Joanne Baek Affiliation: Jun. 1, 2026 Please reject this proposal. Making financial information MORE hidden instead of less harms ordinary investors and makes insider trading all the more lucrative.

John Hummel — Jun 1, 2026
Subject: Re: S7-2026-15 From: John Hummel Affiliation: Jun. 1, 2026 My name is John Hansarick, and I'm a Senior Technical Writer. Moving away from quarterly reports doesn't help consumers, it doesn't help us employees who keep an eye on our company finances to know how healthy they are, and it doesn't help investors know if they're making safe investments. Keep reporting quarterly so companies are forced to stay transparent and keep the economy working for all of us instead of letting companies hide their failures until it's too late for investors.

John Hunter — Jun 1, 2026
Subject: Response to S7-2026-15 From: John Hunter Affiliation: Jun. 1, 2026 I write in opposition to the semiannual reporting proposal. Reducing reporting frequency increases the risk of market manipulation. Please don’t take away information away from the American public.

John Warner — Jun 1, 2026
Subject: S7-2026-15 From: John Warner Affiliation: Jun. 1, 2026 I work as a data scientist. My job is leveraging data. Cutting quarterly financial reports makes no sense to me. Especially at a time when nasdaq and other exchanges are blowing to large companies and changing how and when institutional indexes need to buy new ipos. It makes it seem like the financial sector is really stacking the deck against individuals

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Joseph Ford — Jun 1, 2026
Subject: S7-2026-15 From: Joseph Ford Affiliation: Jun. 1, 2026 If you change this it’ll only show that the market is rigged for corporations and those with money. Expect many to pull out of mutual funds. Keep it quarterly!

Joshua Wright, Developer, Licensed Architect, Licensed general contractor - unlimited — Jun 1, 2026
Subject: File No. S7-2026-15 From: Joshua Wright Keep quarterly reporting mandatory. Even Make it monthly. We need to be able to see the trends in materials manufacturing for construction pricing.

Kelly Durand — Jun 1, 2026
Subject: Comment on S7-2026-15 From: Kelly Durand Affiliation: Jun. 1, 2026 This issue should never have been brought up in the first place. How is this even fair for the public. This is actually the opposite effect with less consumer confidence placed in the stock market.

Thank you,

Kelly Durand

Kenneth Dobrowolski — Jun 1, 2026
Subject: S7-2026-15 public comment From: Kenneth Dobrowolski Affiliation: Jun. 1, 2026 Do not change the quarterly reporting rules for companies. This would leave investors blind for months with no clear picture of what companies are doing. This will cripple the average investors who are the lifeblood of the markets. Stop this Now. It's bad enough that we have to deal with GAAP accounting and now companies want to just not report for 6 months? No way is this good. Transparency goes out the window and the investors get blinded and have no idea what's going on in the companies that they invest in.

Kenneth Mucalo — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: Kenneth Mucalo Affiliation: Jun. 1, 2026 Hi,

My name is Kenneth Mucalo, and i am a Site Engineer in Wisconsin. I am against the semiannual reporting proposal. Investors need timely information to make sound decisions.

We need to maintain transparency, especially now.

Thanks,

Kenneth Mucalo,

Kerri Nugent-Wells — Jun 1, 2026
Subject: Comment for S7-2026-15 From: Kerri Nugent-Wells Affiliation: Jun. 1, 2026 Most of our savings are in stocks. There is no way we will keep investing in the stock market without quarterly reports. I am sure the same would be true of my family and most of the friends we have who save in stock funds.
Keep stock reports quarterly.

Kerri Nugent-Wells
Boston MA
02134

Kristy Johnson — Jun 1, 2026
Subject: Re: S7-2026-15 From: Kristy Johnson Affiliation: Jun. 1, 2026 Do not change this rule. It is completely irrational with the amount of fraud and dishonesty that is already rampant in big business. This is wrong!

Sent from my iPhone

Larry Wilson — Jun 1, 2026
Subject: Regarding S7-2026-15 From: Larry Wilson Affiliation: Jun. 1, 2026 I am opposed to the semiannual reporting proposal. We need to reduce fraud in our system, not increase it.

Sent from my iPad

Lisa Gill — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Lisa Gill Affiliation: Jun. 1, 2026 Listen, when have rollbacks on financial reporting or audits ever been a good thing? Do. Your. [REDACTED]. Jobs. Do not submit to pressure from this administration. You all know what's going to happen and feigning ignorance is inexcusable.

Sincerely,
Lisa A. Gill

Lisa Gill — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Lisa Gill Affiliation: Jun. 1, 2026 Listen, when have rollbacks on financial reporting or audits ever been a good thing? Do. Your. [REDACTED]. Jobs. Do not submit to pressure from this administration. You all know what's going to happen and feigning ignorance is inexcusable.

Sincerely,
Lisa A. Gill

Lucas Frisch — Jun 1, 2026
Subject: S7-2026-15 From: Lucas Frisch Affiliation: Jun. 1, 2026 My name is Lucas Frisch. I am a machinist who is trying to get to retirement one day. The quarterly reports have served us well to this point. Less information cannot be good for investors. Do not change this.

Matthew Lunsford — Jun 1, 2026
Subject: Comment on S7-2026-15 From: Matthew Lunsford Affiliation: Jun. 1, 2026 I'm retiring in August. Moving the reporting period for companies from 3 months to 6, does not benefit the investment decisions of my pension fund or myself. It does give a big advantage to those inside the company whether a company upturn or downturn occurs. Advantages listed as part of the push for this are not borne out when you look at other nations around the world. Many who have tried it appear to be retreating. In conclusion, this appears to be a bad idea.
Matthew Lunsford

Sent from my Galaxy

Matthew Russell — Jun 1, 2026
Subject: S7-2026-15 From: Matthew Russell Affiliation: Jun. 1, 2026 Did we learn nothing from Enron? Please don't do this. It's irresponsible with retail and institutional investor capital. How does this follow GAAP guidelines?

Best Regards

Concerned Investor

Melanie Bieder — Jun 1, 2026
Subject: File No. S7-2026-15 From: Melanie Bieder I disagree strongly with the potential change to business quarterly report filings. The regular reports have been used for decades and companies have consistent procedures for producing them. As an investor I have relied on these quarterly reports for three or more decades to evaluate a firm's progress on their initiatives and my assessment to continue to invest in the firm. Removing the quarterly requirement will mean firms may then have lax control over their finances, etc., allowing them to fudge information or postpone important information to the public. The quarterly report should stay as it has been required for decades.

Mercer Pickens, Director of Operations, Academy of Dental & Medical Anesthesia — Jun 1, 2026
Subject: File No. S7-2026-15 From: Mercer Pickens Dear Commissioners: I am writing as an individual investor to express my opposition to Rule S7-2026-15 and any proposal that would reduce the frequency of required corporate financial reporting. Quarterly financial information is one of the most important tools I use when making investment decisions. Timely reporting allows me to evaluate a company's performance, monitor changes in business conditions, and make informed choices about allocating my capital. Reducing the frequency of required disclosures would leave investors with less information for longer periods of time and would make the markets less transparent. I am also concerned that longer gaps between required reports would create an unfair advantage for corporate insiders and other parties with access to nonpublic information. Public investors depend on regular disclosures to maintain a level playing field. When reporting intervals become longer, information asymmetries increase, and ordinary investors are placed at a disadvantage. Some have suggested that companies could simply choose to provide more frequent updates voluntarily. I do not believe this adequately addresses the problem. Companies whose investors most need regular updates, particularly those facing operational challenges, financial uncertainty, or significant business changes, may be the least likely to provide robust voluntary disclosures. Investors should not have to rely on optional reporting to obtain information that is fundamental to making informed investment decisions. Finally, while reducing reporting requirements may provide some cost savings to issuers, I do not believe those savings outweigh the

costs imposed on investors. Transparent, timely financial reporting is a cornerstone of investor confidence and efficient capital markets. Any modest reduction in compliance costs should not come at the expense of market transparency, accountability, and investor protection. For these reasons, I urge the Commission to reject Rule S7-2026-15 and preserve strong, regular reporting requirements for public companies. Thank you for considering my comments. Respectfully submitted, Mercer Pickens Seattle, WA

Michael Bailey — Jun 1, 2026
Subject: S7-2026-15 public comment From: michael bailey Affiliation: Jun. 1, 2026 Don't want to open the door for more fraud !

Michael Edwards — Jun 1, 2026
Subject: File No. S7-2026-15 From: Michael Edwards Please do not amend reporting to be required less frequently than quarterly. Private individuals need frequent filing data to make informed choices. Reducing reporting frequency harms individuals.

Michelle Cardona — Jun 1, 2026
Subject: Comment regarding S7-2026-15 From: Michelle Cardona Affiliation: Jun. 1, 2026 To SEC,

In regard to S7-2026-15. We the people are so sick of being used. Stop predatory widening the gap between the rich and the rest. So greedy and debase. They have enough. People don't need to be kept in the dark anymore than has already been done to us! People can't live correctly anymore due to the stacked deck against us. It's predatory, it's unethical business. There is no need…just the usual greed; absolutely no need of this except to disadvantage the public.

I am fully annoyed big business seems to be focused on every underhanded means to keep removing wealth from the people.

Michelle Cardona

Sent from my iPhone

Mike — Jun 1, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Mike Affiliation: Jun. 1, 2026 Transparent, quarterly reporting keeps this as fair as possible. You should work to protect us, not businesses.

Sent from my iPhone

Mike Corn — Jun 1, 2026
Subject: My comment on S7-2026-15 From: Mike Corn Affiliation: Jun. 1, 2026 Quarterly corporate

reporting is important, for regulators and investors. Without quarterly reporting, a wide window is made available for all things troublesome. Investors and regulators both will not have current data upon which to measure. Besides, virtually every corporation will continue to compile the quarterly data, so it will not be an extra burden. In short, we need quarterly reports. Reject the change and keep quarterly reporting rules.

Mike Corn
Hays, Kansas.

Sent from my iPhone

Mike Moore — Jun 1, 2026
Subject: S7-2026-15 From: Mike Moore Affiliation: Jun. 1, 2026 It's hard enough to try to play the stock market without taking away indicators. Leave it alone. Give the public it's due.

Mike Powers — Jun 1, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Mike Powers Affiliation: Jun. 1, 2026 Moving away from quarterly reporting would increase the risk of fraud. I am against it

Mike Powers

Get Outlook for iOS

Nicholas Miller — Jun 1, 2026
Subject: Feedback on S7-2026-15 From: Nicholas Miller Affiliation: Jun. 1, 2026 Please withdraw the proposed Form 10-S.

My name is Nicholas Miller, I currently work as a Medical Assistant and I wanted to express my dissatisfaction with the move away from quarterly financial reporting from corporations. Maintaining the current quarterly reporting is a fundamental basis that our markets rest on. Public markets need public information to function.

Kind regards,
Nicholas

Nick Selby — Jun 1, 2026
Subject: File No. S7-2026-15 From: Nick Selby I urge the Commission to reject the proposed rule.

Nico Prieto — Jun 1, 2026

Subject: Comment regarding S7-2026-15 From: Nico Prieto Affiliation: Jun. 1, 2026 Quarterly reporting please. Why would this even be a consideration unless you want Americans to get caught holding the bag.

Paul Dinger — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: Paul Dinger Affiliation: Jun. 1, 2026 I'm Cut it to trimester reports. A sensible alternative!

Paul Dinger — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: Paul Dinger Affiliation: Jun. 1, 2026 I'm Cut it to trimester reports. A sensible alternative!

Paul Swirski — Jun 1, 2026
Subject: My comment on S7-2026-15 From: Paul Swirski Affiliation: Jun. 1, 2026 I am fully against giving the insider's even more leverage and stealing more money from the retail class.

Sent from my iPad

Pete — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Pete Affiliation: Jun. 1, 2026 Not happy with this sec rule which allows companies to hide their books for most. Insiders will have power over public owners of th e stock

Not making it greater, making it more corrupt

Pete Fritz
Issaquah, wa
4257365704m

Peter Vauthy — Jun 1, 2026
Subject: S7-2026-15 public comment From: PETER VAUTHY Affiliation: Jun. 1, 2026 Quarterly report needs to be kept for the financial integrity of every investor and The longevity of the United States. Corporations have not shown the capacity to be honest enough to watch themselves.

Sent from my iPhone

Quentin Rykard — Jun 1, 2026
Subject: Re: Proposed rule S7-2026-15 From: Quentin Rykard Affiliation: Jun. 1, 2026 A proposal which insinuates the ability of Insider trading is completely unacceptable. The blatant greed perpetrated by the trump administration and its cronies has unleashed upon our country is disgustingly apparent and unacceptable. At what point do these corporate and government fat cats care
BM they have stolen and hoarded enough off the backs of the people?
And what crumbs are left for the 99%?

Rachel Sutton — Jun 1, 2026
Subject: Feedback on S7-2026-15 From: Rachel Sutton Affiliation: Jun. 1, 2026 Please reject the proposal to drop Form 10-Q.

Randal Works — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: Randal Works Affiliation: Jun. 1, 2026 Allowing any SEC company to post financial results only twice a year is both criminal and explotive for the country.
Quarterly postings allows us as both investors and taxpayers to better clarity on how these public companies are using profits. We help profit these companies, so we should have more financial insight on the performance of all SEC companies. There is no justifiable argument that can be validated to suddenly ammend quarterly fillings.

Randal Works — Jun 1, 2026
Subject: Public comment on S7-2026-15 From: Randal Works Affiliation: Jun. 1, 2026 Allowing any SEC company to post financial results only twice a year is both criminal and explotive for the country.
Quarterly postings allows us as both investors and taxpayers to better clarity on how these public companies are using profits. We help profit these companies, so we should have more financial insight on the performance of all SEC companies. There is no justifiable argument that can be validated to suddenly ammend quarterly fillings.

Rick — Jun 1, 2026
Subject: Re: Proposed rule S7-2026-15 From: Rick Affiliation: Jun. 1, 2026 It’s not a good idea to do two instead of four a year a lot can happen in just a month let alone a quarter that could affect stock price and you want to switch to twice a year… one word… Retarded. Maybe two words… Gross negligence -Dick IV hmfic @dmfbs

Sent from my iPhone

Robert Fox — Jun 1, 2026
Subject: Comment on file no. S7-2026-15 From: Robert Fox Affiliation: Jun. 1, 2026 My name is Robert Fox and I am an Electrical Engineer. I believe that quarterly reporting is good for market

stability over the long term. Semi-annual reporting seems to only serve those with insider knowledge, allowing retail investors to be taken advantage of. A change like this would also serve to reduce overall confidence in publicly traded stocks and could lead to far less market participation. Please keep quarterly reporting requirements.

Rodney Ross — Jun 1, 2026
Subject: S7-2026-15 public comment From: Rodney Ross Affiliation: Jun. 1, 2026 Would like to mention that this is very important, not be left out. To have activities that are influential in our communities, yes maybe not everybody quite comprehends what is actually going on. And now, it's even more important to stop the denial of repressing America's citizens our opportunities having equal access to knowledge The reasoning behind this is lost, not really explained. To be excluded to this platform for possible financial growth appears extreme, and now for what purpose? IThank you for listening and, hopefully the appropriate decision can be met. And that, ALL Americans are equally included. with theopportunities that equalaty that is provided to all. I am thankful for this time provided. I am greatly appreciative,and thank you for you're time, Rodney Ross

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Ryan Finch — Jun 1, 2026
Subject: S7-2026-15 From: Ryan Finch Affiliation: Jun. 1, 2026 I prefer more frequent company reporting in order to make better investment decisions for my retirement and financial livelihood. Please keep them quarterly.

Thanks, Ryan Finch

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s7202615-2413186.htm — Jun 1, 2026
Subject: Re: S7-2026-15 From: Steve Komondorea Affiliation: Jun. 1, 2026 I am opposed to the bi-annual reporting rule. Shifts in market trends, changes in financing costs during that long time period with C-suite opportunities to leverage the company, commit additional shares, leveraging then cashing out among other opportunities would leave the retail trader as the last to know and the first to get hurt with the biggest impact on retirement accounts and investment accounts that could hollow out the plans of main street americans.

Satyam C. Patel — Jun 1, 2026
Subject: File No. S7-2026-15 From: Satyam C Patel As a retail investor, I rely on this information to make investment decisions about my retirement. Further, I am concerned about any action that would further enable companies to evade transperancy. The playing field is already tilted towards the executives and legislators as they are able to partake in these insider moves at the expense of ordinary citizens like myself. This change will place further pressure on those of us who trying to invest for our future. Please do not go forward with this action.

Scott MacLeod — Jun 1, 2026
Subject: Comment on file no. S7-2026-15 From: Scott MacLeod Affiliation: Jun. 1, 2026 Stop the

enshittification of semi-annual fillings for corporate welfare. Stocks are still publicly traded.

Make it a Great Day for Yourself,

Scott MacLeod
832-993-9744

Seren Barz — Jun 1, 2026
Subject: Comment on proposed rule S7-2026-15 From: Seren Barz Affiliation: Jun. 1, 2026 This rule is unfair to retail investors. This can lead to corruption as well as uncertainty and paranoia amongst retail investors. The market may be less stable and everyday people will pay the price.

Shane Gibeault — Jun 1, 2026
Subject: S7-2026-15 From: Shane Gibeault Affiliation: Jun. 1, 2026 SEC Chairman,

Changing the reporting requirements will rig investments against all common investors and ensure only brokers and corporation's win. That’s not in the best interests of Americans.

As someone who has served his country I cannot sit idly by and not voice my opinion in the matter. This should not change now, or at any time in the future.

Best regards,

Shane Gibeault
Director of Information & Marketing Technologies

Mobile: (585) 557-6470
Fax: (585) 706-2113
Email: sgibeault@cookproperties.com

Confidentiality Notice:
This message has been sent as a part of discussion between Shane Gibeault and the addressee whose name is specified above. Should you receive this message by mistake, we would be most

grateful if you informed us that the message has been sent to you. In this case, we also ask that you delete this message from your mailbox, and do not forward it or any part of it to anyone else. Thank you for your cooperation and understanding.

Steve Komondorea — Jun 1, 2026
Subject: Re: S7-2026-15 From: Steve Komondorea Affiliation: Jun. 1, 2026 I am opposed to the bi-annual reporting rule. Shifts in market trends, changes in financing costs during that long time period with C-suite opportunities to leverage the company, commit additional shares, leveraging then cashing out among other opportunities would leave the retail trader as the last to know and the first to get hurt with the biggest impact on retirement accounts and investment accounts that could hollow out the plans of main street americans.

Thomas — Jun 1, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Thomas Affiliation: Jun. 1, 2026
Thomas Butler
Full time trader/investor

Keep it fair for everyone.

Thank you for your time

Tiffiney Domina — Jun 1, 2026
Subject: RE: S7-2026-15 From: Tiffiney Domina Affiliation: Jun. 1, 2026 This is a sign of the corruption that is taking over our country! Keep it quarterly please!

Taxpayer & investor,
Tiffiney Domina

Tim Parker — Jun 1, 2026
Subject: File Number S7-2026-15 From: Tim Parker Affiliation: Jun. 1, 2026 Dear SEC,

I am opposed to changing the reporting requirement for companies from quarterly to twice a year. As an investor, I rely on the quarterly reports to keep track of revenue and earnings for the companies that I am tracking. This move would hurt the U.S. investment market and drive customers away from investing.

Sincerely,

Tim Parker
30 Steelhead Rd, Fairbanks, AK 99709

Tim Trowbridge, Private Investor — Jun 1, 2026
Subject: File No. S7-2026-15 From: Tim Trowbridge I believe that reducing corporate reporting requirements to semi-annually will deprive investors of timely, critical information, regarding the companies in which they have invested. Given the rapidity at which markets move in our global environment it is imperative that the owners of corporations, the shareholders, are provided timely financial performance information and the reports of the managers. Semi-annual reporting will increase uncertainty about company performance and thus increase volatility of individual stocks and the markets as a whole. Please reject S7-2026-15.

Timothy Boyer — Jun 1, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Timothy Boyer Affiliation: Jun. 1, 2026 Please reject the proposed shift to semiannual reporting. If anything this change goes in the wrong direction, in today's digital age we should have mandatory monthly reporting.

Tim B.
Information Security Forensic Analyst

Sent from my iPhone

Victor Espericueta — Jun 1, 2026
Subject: Re: S7-2026-15 From: victor espericueta Affiliation: Jun. 1, 2026 I strongly oppose any proposal that would reduce the frequency of public company financial reporting from quarterly to semiannual reporting.

As an individual investor, timely access to accurate financial information is one of the few tools I have to compete in a market dominated by institutional investors, hedge funds, analysts, and corporate insiders. Reducing public disclosures would create a significant information gap that favors large institutions while leaving ordinary investors at a disadvantage.

Quarterly reporting promotes:

* Transparency and accountability
* Efficient price discovery
* Stronger corporate governance
* Greater investor confidence in U.S. capital markets

The argument that less frequent reporting would reduce short-term thinking ignores the fact that management teams and institutional investors will continue to have access to far more information than the general public. The result would not be less short-termism—it would be less transparency.

America's financial markets are the strongest in the world because they are built on disclosure, trust, and equal access to information. Reducing reporting requirements risks increasing information asymmetry and undermining confidence among retail investors.

The SEC's mission includes protecting investors and maintaining fair, orderly, and efficient markets.

This proposal would move in the opposite direction.

I urge the SEC to preserve quarterly reporting requirements and reject any rule that would reduce the frequency of financial disclosures to the investing public.

Victor Espericueta MHA, BSN, RN, CMSRN
Clinical Nurse III
K7 Trauma / Acute Care Surgery
Stanford Health Care
500 Pasteur Drive, MC 5672 | Stanford, CA 94305
C: 408.910.5589 O: 650.497.3290
vespericueta@stanfordhealthcare.org

Vincent L. — Jun 1, 2026
Subject: File No. S7-2026-15 From: Vincent L. Dear SEC, The average retail investor love having quarterly updates and earnings call to reassess its investment thesis. I don't know how confident I would feel about 6 months reporting. There are so many misstatements and frauds that go on in reporting. By making even less of those, you are helping scammer stay under the radar and have time to hide their misdeeds! The cost is negligible and necessary for these corporations. V. An average investor.

William Ragan, Small farm and ranch owner — Jun 1, 2026
Subject: File No. S7-2026-15 From: William Ragan It makes no logical sense to give less information in the age of technology. This is an opportunity for companies to obscure their malfeasance and failure at no benefit to the consumer. Less reporting is exactly what a bad actor wants to take advantage of little old ladies and the last of their investments. Bad actors and the sorry politicians they bribe.

Wilson Cabarcas — Jun 1, 2026
Subject: Re: S7-2026-15 From: Wilson Cabarcas Affiliation: Jun. 1, 2026 Dear SEC,
Quarterly earnings reporting is essential because U.S. public markets depend on frequent, standardized, comparable information. Investors cannot fairly price securities, allocate capital, or assess risk if corporate performance is disclosed only infrequently or selectively.
Quarterly reporting provides several critical benefits:
Market transparency
Investors need timely data on revenue, margins, cash flow, debt, guidance, and operational trends. Without quarterly reports, the market becomes more dependent on rumors, management spin, private meetings, and unequal information access. Investor protection
Retail investors are at a disadvantage when information is scarce. Quarterly earnings help level the playing field by forcing public companies to disclose material financial information on a consistent schedule. Price discovery and market efficiency
Earnings reports are one of the most important mechanisms for updating expectations. They allow the market to quickly incorporate new information into stock prices, reducing uncertainty and improving capital allocation. Accountability for management

Public companies receive capital from shareholders. Quarterly reporting keeps executives accountable for execution, spending discipline, balance sheet health, and changes in business conditions. Early warning signals
Problems in liquidity, demand, debt service, inventory, margins, or customer concentration can emerge quickly. Quarterly reporting helps investors detect deterioration before losses become severe. Confidence in U.S. capital markets
The strength of U.S. markets comes partly from high disclosure standards. Reducing the frequency of earnings reports could weaken trust, increase information asymmetry, and make public markets less attractive to investors. While some argue that quarterly reporting encourages short-term thinking, the better solution is not less disclosure. The better solution is to discourage excessive short-term guidance while preserving mandatory quarterly financial reporting. Investors should not lose access to timely financial statements simply because some companies or analysts focus too much on short-term targets.
For these reasons, quarterly earnings should remain a core requirement of U.S. public-company disclosure. It protects investors, strengthens transparency, and preserves confidence in the fairness and efficiency of the market.

Thank you,
Wilson C

Zach McGuire — Jun 1, 2026
Subject: Regarding S7-2026-15 From: zach Mcguire Affiliation: Jun. 1, 2026 I truly think this will not help the every day retail investors and I think it needs to stay transparent going forward.

Regards,
Zachariah McGuire

Ahulani — May 31, 2026
Subject: Re: S7-2026-15 From: Ahulani Affiliation: May 31, 2026 We need more transparency, not less. This rule does not benefit investors nor does it help companies. To make informed investments in solid companies, investors need demonstrable facts. To minimize investment by emotion and manipuation, companies must continue to provide the facts on a quarterly basis. The world is changing too fast to wait 6 months for information. Talk about putting the pig in the poke! This measure will cause further erosion of faith in American business. The dangers far outweigh any minimal benefit.

Alan Hart — May 31, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: ALAN HART Affiliation: May 31, 2026 Bad idea, if I invest in a company. I need to know what is going on with the company and not wait for results!
Carol Hart. Retired. nowTax Preparer.

Sent from my iPad

Alex Paransky — May 31, 2026
Subject: Regarding S7-2026-15 From: Alex Paransky Affiliation: May 31, 2026 Keep it quarterly. I want to know what I am investing in.

Alexandre C — May 31, 2026
Subject: Comment on proposed rule S7-2026-15 From: Alexandre C Affiliation: May 31, 2026 Hello
I am writing to express my opposition to the proposed shift to semiannual reporting. Quarterly reporting deters fraud and discourages manipulation.
It allows for a more transparent and free market which positively impacts economy through growth.
Please keep the quarterly reporting format.
Alex

Alexis R. — May 31, 2026
Subject: Re: S7-2026-15 From: Alexis R. Affiliation: May 31, 2026 Implementing this rule would negatively impact my ability to make investment decisions. I do not support it.

Alyssa Zacarias — May 31, 2026
Subject: Re: Proposed rule S7-2026-15 From: Alyssa Zacarias Affiliation: May 31, 2026 I'm a retail investor who relies on quarterly filings in order to make sound decisions for my retirement account. If companies were allowed the option to disclose their financial statements less often to the public, the eventual outcome could be that they care less about preventing fraud or insider trading.

Alyssa Zacarias
Accounting Major at Fullerton College

Anne Handy — May 31, 2026
Subject: Comment on proposed rule S7-2026-15 From: Anne Handy Affiliation: May 31, 2026 Please don't change the reporting cadence

Sent from my iPad

Anonymous — May 31, 2026
Subject: S7-2026-15 comment From: Anonymous Affiliation: May 31, 2026 Information about how a publicly traded company is doing should be available to their investors more than twice a year. I want to be able to see what is happening and I want my 401k to be able to do the same. They need to keep their books anyway, and they should be required to continue disclosing them.

Anonymous — May 31, 2026
Subject: File No. S7-2026-15 From: Anonymous I oppose lengthening the reporting period as a retail

investor. The quarterly reporting period helps retail investors close the gap with powerful institutional investors by giving them frequent access to interim financial statements and managements discussion of results.

Anonymous — May 31, 2026
Subject: Feedback on S7-2026-15 From: Anonymous Affiliation: May 31, 2026 Why change the time frame? Who does it really benefit? It can allow waste, fraud and abuse to go undetected for a much longer period. Isn't the present administration all about combatting these infractions?

Sent from my iPhone

Anonymous — May 31, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Anonymous Affiliation: May 31, 2026 I am against the proposed SEC change to half yearly reporting. We need more transparency and accountability with company management, not less. I understand the short term vs long term arguments, but in this day and age it is important to keep investors, especially retail investors like me, informed of market pressures and company performance, news and results, not less informed, for several reasons, including deterring fraud. Please take my thoughts into consideration,

Sent from my iPad

Anonymous — May 31, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Anonymous Affiliation: May 31, 2026 Ridiculous - example of fraud and insider trading everywhere and you’re trying to make it *EASIER* to mislead investors, the public, and the governing bodies who are supposed to be preventing this, not enabling it.

Sent from my iPhone

Anonymous — May 31, 2026
Subject: Comment regarding S7-2026-15 From: Anonymous Affiliation: May 31, 2026 Absolutely ridiculous idea. As if insider trading u see the current administration isn’t bad enough, let’s find another way screw over the little guy. I can’t believe this even requires discussion.

Sent from my iPhone

Billy Welch — May 31, 2026
Subject: S7-2026-15 comment From: Billy Welch Affiliation: May 31, 2026 I seen all the key points was already made on the page, and it's like this, simple and put. Who in they right mind would go bet on a basketball game and you can't see the results until halftime? That's absurd you are going to have the little guys back in the blind. What for? To try to gain back the momentum that people "small investors" have gained now that we are learning and mastering the market.

BJ Mitchell — May 31, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: BJ Mitchell Affiliation: May 31, 2026 Do not lower the reporting requirements. I'm a Technology Analyst and understand how things can go wrong in days, let alone half a year. As a stockholder, this could wipe out my gains. The companies can deal with the current regulations, just as they have for decades. Do not lower the bar.

BJ Mitchell,
Technology Analyst

BJ Mitchell
RenaissanceToday
RenaissanceToday is a minority/female owned company specializing in solutions for clients' technology challenges.
Sent from my iPhone Pro Max 17

Brandon Mitchell — May 31, 2026
Subject: Regarding S7-2026-15 From: Brandon Mitchell Affiliation: May 31, 2026 Let's not open a window for fraud and insider trading. Do not change the reporting requirements. The way Wall Street acts to reports is up to them. Do not change reporting cadences

Sent from my iPhone

Chayce Horton — May 31, 2026
Subject: Comment on S7-2026-15 From: Chayce Horton Affiliation: May 31, 2026 Quarterly review is part of the foundation of well-informed and therefore well-functioning public capital markets. The operational benefits of this change to corporations does not outweigh the detriment to the overall allocating public.

Sent from my iPhone

Christina Anne Burnham — May 31, 2026
Subject: File No. S7-2026-15 From: Christina Anne Burnham I urge you to reject S7-2026-15. This is bad for investors and bad for the country. Please do what's right for people and investors and for the market itself to stat healthy.

Christopher Janik — May 31, 2026
Subject: Public comment on S7-2026-15 From: Christopher Janik Affiliation: May 31, 2026 I am opposed to the change to six month reporting primarily due to it providing a greater opportunity for insiders to trade and benefit from it. Perhaps the SEC should spend its time on trying to reduce insider trading, both by corporate insiders and politicians. I suggest all Federal office holders be

required to place their investments in trusts over which they have no direct control regarding investment decisions.

Christopher Janik

Christopher Kortlever — May 31, 2026
Subject: Public comment on S7-2026-15 From: Christopher Kortlever Affiliation: May 31, 2026 If this proposal passes, it would be an egregious act against the shareholder not privy to the inner workings or financial standing of a company. I implore you not to allow such an act to take place.

Christopher Kortlever

Christopher Smith — May 31, 2026
Subject: Comment regarding S7-2026-15 From: Christopher Smith Affiliation: May 31, 2026 Keep it as Is, to Sniff out Fraud!!!! I Lost Money in The 2008 Debacle. What is NEXT??

Dan Downer — May 31, 2026
Subject: Re: Proposed rule S7-2026-15 From: Dan Downer Affiliation: May 31, 2026 This is an absolutely insane rule. Companies opening the books once a quarter is already you little. Making it 1/2 a year would allow companies to do fleece investors in new ways. Maybe the rule should be earnings resports once a week?

- Dan Downer
[REDACTED]

Edward Delana — May 31, 2026
Subject: File No. S7-2026-15 From: Edward Delana Expressing strident opposition to this change. I rely on these specific quarterly reports in decision making for significant retirement accounts and strategies. Reduced transparency in accounting and reporting is unfavorable to average investors. Reduced accounting, filing, and oversight costs will accrue to the companies and management who adopt the new standards, rather than to the investors and owners. Opportunities to hide the ball on actual facts for periods lasting twice as long will permit unethical organizations to harm investors and the economy in both quantity and quality.

Eric Patterson — May 31, 2026
Subject: Comment on proposed rule S7-2026-15 From: Eric Patterson Affiliation: May 31, 2026 To whom it may concern,
I am against SEC rule Rule S7-2026-15, changing companies responsibility of reporting their accounting books to the SEC only twice a year.

A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares before the bad news tanks the stock.

There will be more time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it.

The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long.

The supposed savings are tiny, and they don't help anyone.
Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

Based on these facts, I recommend the SEC omit Rule S7-2026-15.

E. Patterson

Fred Boll — May 31, 2026
Subject: Public comment on S7-2026-15 From: Fred Boll Affiliation: May 31, 2026 Allowing companies to only report in 6 month intervals would be a bad decision and would lead to a loss of confidence in the market. Already there is too much insider trading, this would make it worse

Sent from my iPhone

Gary Boni — May 31, 2026
Subject: Re: S7-2026-15 From: Gary Boni Affiliation: May 31, 2026 Please do not put this rule into effect it reeks of insider advantage

Gary Boni

Harp — May 31, 2026
Subject: S7-2026-15 comment From: Harp Affiliation: May 31, 2026 Quarterly reporting forces business to keep up with financials and transperancy. Removing that requirement will create more opportunities for fraud and keep investors blind to the companies actual situation. Quarters can change so drastically and cash flow can be manipulate more without quarterly reporting.

Ms. Harp

Henry Han — May 31, 2026
Subject: Feedback on S7-2026-15 From: Henry Han Affiliation: May 31, 2026 I am against Rule S7-2026-15. Allowing companies to hide their financial health for 6 months at time to the public will be disastrous.

Huy H. — May 31, 2026
Subject: File No. S7-2026-15 From: Huy H. Taking away quarterly earnings would take a way my faith in the market. It is a huge advantage to insiders and a great disservice to investors. These are publicly traded companies, we need more transparency, not less!

Jackie Callahan — May 31, 2026
Subject: File No. S7-2026-15 From: Jackie Callahan Quarterly reports are a big help to individual investors since they must be audited and signed by the company. It would be a travesty to not require them.

Jarrett Homan — May 31, 2026
Subject: File No. S7-2026-15 From: Jarrett Homan Dear Commissioners, I strongly oppose proposed rule S7-2026-15, which allows companies the option to report their finances semiannually instead of quarterly. As a retail investor, I rely on frequent, quarterly updates to make informed decisions for both my personal and retirement investment accounts. Halving our access to this information threatens market transparency. This rule gives corporate insiders an unfair advantage. Six months of silence provides executives ample time to quietly sell their stock before the public discovers bad news. Furthermore, doubling the time between reports helps bad actors conceal financial ruin, whereas quarterly audits expose problems early and prevent fraud from festering. While proponents claim this rule reduces corporate paperwork, retail investors pay the actual price by navigating the market blind. Even if the SEC labels this change voluntary, opaque reporting will quickly become the new normal. Once major companies adopt semiannual reporting, others will inevitably follow suit. We know this system fails because international attempts have already caused severe stock volatility and massive frauds, forcing many countries to return to the quarterly standard. The SEC exists to protect investors, not to help companies conceal their performance. Please defend market transparency and maintain the quarterly reporting standard. Very Respectfully, Jarrett Homan

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Jean Psmith — May 31, 2026
Subject: Re: S7-2026-15 From: Jean Psmith Affiliation: May 31, 2026 A six month dark period for reporting is insanity, criminal, in fact. Allowing companies to hide their bad numbers whilst continuing to offer shares to the public is the proverbial “buying a pig in a poke” and no sane investor with even

a basic understanding of Wall Street operations, would go near trades of these companies.

This action would absolutely chill our stock market. Serious investors will turn their backs on US companies. Our economy would be further discredited and degraded by this corruption.

Jeff Laufenberg — May 31, 2026
Subject: Comment regarding S7-2026-15 From: Jeff Laufenberg Affiliation: May 31, 2026 I am an IT Risk Advisor for a publicly traded bank in NC. If the SEC allows companies to file publicly every 6 months, the only thing that would accomplish is enabling corporate insiders and executives to profit off of less frequent visibility into their operations and financial performance. It's 100% predictable, and it's 1000% foolish.

Thank you,
Jeff Laufenberg

Jeff Wickizer — May 31, 2026
Subject: Response to S7-2026-15 From: Jeff Wickizer Affiliation: May 31, 2026 There no world in which this will be a good thing. This is not a world standard and everywhere you see biannual reporting you will find fraud but hey thats the United States way, right. Well at least under a republican administration.

Jeremy — May 31, 2026
Subject: S7-2026-15 comment From: 266 Jeremy Affiliation: May 31, 2026 I do not support this and I do not think this should be the law

Sent from my phone

Jim Casey — May 31, 2026
Subject: Response to S7-2026-15 From: Jim Casey Affiliation: May 31, 2026 The proposal has unbalance costs and benefits. The small cost benefit of reduced reporting that each reporting company would receive would be more than offset by the material reduction in public disclosure of information. This will harm US stock exchanges in that the public information will become less trustworthy, and companies will use other markets for equity over time. Further, companies which wish to avoid public disclosure rules already have an option, and one that some companies have used: take the company private. In that case, there are no public reporting obligations of earnings, costs, and most other financial information.

Jim Dionne — May 31, 2026
Subject: Regarding S7-2026-15 From: Jim Dionne Affiliation: May 31, 2026 Don't let this happen! Transparency is critical

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Jim Roberts — May 31, 2026
Subject: S7-2026-15 public comment From: Jim Roberts Affiliation: May 31, 2026 We need a good playing field. Retain quarterly reporting. One half on the playing field and the remaining on the sandlots. Grossly unfair.

John Peltier — May 31, 2026
Subject: Comment on S7-2026-15 From: John Peltier Affiliation: May 31, 2026 I am writing to oppose the proposed semiannual reporting rule. Quarterly reports prevent fraud from compounding over months.

Jordan Porter — May 31, 2026
Subject: S7-2026-15 comment From: Jordan Porter Affiliation: May 31, 2026 Please do not change to semiannual reporting. It's unclear why this is even being considered. Quarterly reporting has worked well for decades. For public investing you want as much transparency into company financials as you can get, and semiannual reporting is not that

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Josh Seifferlein — May 31, 2026
Subject: Public comment on S7-2026-15 From: Josh Seifferlein Affiliation: May 31, 2026 Dear Sir or Madam,

My name is Josh, and I'm CIO for a small tech startup based in Phoenix.

I am writing in opposition to the proposed shift to semiannual reporting. Retail investors deserve the same access to information as Wall Street. There should be no difference between the two.

Thank you for your attention to this matter.

Sent from my iPhone

Juan Bran, Site Reliability Engineer — May 31, 2026
Subject: File No. S7-2026-15 From: Juan Bran This is lunacy. Please reject the proposed reduction in reporting frequency.

Justin Bull — May 31, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Justin Bull Affiliation: May 31, 2026 I am writing to express my opposition to the proposed semiannual reporting rule. Quarterly reporting protects retail investors. This proposal encourages corporate fraud. There is no upside to such a proposal.

Sent from my iPhone

Karen Taylor — May 31, 2026
Subject: Response to S7-2026-15 From: Karen Taylor Affiliation: May 31, 2026 For decades, one of the strengths of U.S. public markets has been the idea that a retiree with 100 shares and a pension fund with 10 million shares receive the same required financial information at roughly the same time. What evidence shows that quarterly reporting is causing measurable harm, and what evidence shows that reducing reporting frequency will not increase the informational advantage already enjoyed by sophisticated market participants?

Karen S. Taylor, Ed.S

L. A. Best — May 31, 2026
Subject: S7-2026-15 From: L. A. Best Affiliation: May 31, 2026 I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions, as a small investor, I request that you DO NOT approve this proposal.

Thank you,

Levester Best
[REDACTED]

Laura — May 31, 2026
Subject: Re: Proposed rule S7-2026-15. NO! From: Laura Affiliation: May 31, 2026 Do not adopt the proposed semiannual reporting rule. The SEC should be increasing disclosure, not reducing it.

You literally are saying you agree with corporate greed and corruption if you vote Yes.

You are telling the world you have no ethics. It’s another destabilizing choice that will dismantle America. Stop.

Liam Bruce — May 31, 2026
Subject: Comment on S7-2026-15 From: Liam Bruce Affiliation: May 31, 2026 Liam Bruce, licensed commercial HVAC technician. Please DO NOT change the reporting period. Changing to semi

annual will not realistically change the goals of short sighted business management. It will, however, greatly increase the ability of those who are not dealing in good faith to hide their actions. This will cause their actions to have even further reaching consequences.

LLC Serene Distribution — May 31, 2026
Subject: S7-2026-15 - semiannual reporting comment From: LLC Serene Distribution Affiliation: May 31, 2026 Hello, my name is Lawrence Schaffer II from Tennessee and I am writing you to say that as a small business owner I think this change to six month filings is an atrocity. Public companies should absolutely need to continue filing quarterly so that the public is protected from losses in their stock portfolios that they rely on for retirement. Do the right thing.

Luis Rengifo — May 31, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Luis Rengifo Affiliation: May 31, 2026 I am writing to express my opposition to the proposal to drop Form 10-Q. Investors need timely information to make sound decisions.

Lynda Seymour — May 31, 2026
Subject: S7-2026-15 From: Lynda Seymour Affiliation: May 31, 2026 Lynda Seymour
Associate Director, Clinical Data Manager
Dear sir or madame,
Please do not allow companies a black out window of six months. Doing so could allow companies a six month period of dishonesty and truth hiding, which in the end would not hurt the wealthy, but could cause great financial harm to the countries worker bees, by them not knowing an Asian hornet has infiltrated the nest. A black out period could cause a retired person the loss of much of their retirement account, if not all.
There is no gain for the working class in doing this, however there may be a great gain for a company to hide behind the blackout curtain.
Please also think about how this could be disruptive to worker bees, and how much of a nest can be destroyed by a one Asian hornet.
Thank you for your time.
Lynda Seymour

Lynda Seymour
Laconia, NH 03246
Lynda.Seymour59@gmail.com

Martijn Vels — May 31, 2026
Subject: Comment on S7-2026-15 From: Martijn Vels Affiliation: May 31, 2026 Please withdraw the semiannual reporting proposal. It will hurt regular investors, increase risks and not be good for anyone but insider trading.

Matthew Bernardo — May 31, 2026
Subject: Re: Proposed rule S7-2026-15 From: Matthew Bernardo Affiliation: May 31, 2026 This is not good for consumers and retirement savers and could harm those without deep knowledge of a businesses filings. A public company has a right to inform its investors in a timely and transparent manner to prevent insiders from slowly dumping stock during a longer blackout from public filings.

Matt B
Medical Device Sales

Sent from my iPhone

Michael Giraldo — May 31, 2026
Subject: Re: S7-2026-15 From: Michael Giraldo Affiliation: May 31, 2026 I'm a retail investor, and I do not support moving public companies away from quarterly reporting.

Quarterly reports matter because ordinary investors do not have the same access as executives, insiders, lawyers, bankers, or large institutions. If companies can wait six months between reports, regular people are the ones left guessing.

I understand the argument that companies want less reporting burden, but the cost of less transparency falls on investors like me. My retirement savings, ETFs, and long-term investments depend on timely public information. Six months is too long for a company to go dark.

This should not be optional either. Once some companies move to semiannual reporting, others will feel pressure to follow. That means less information becomes the new standard.

Please keep quarterly reporting in place.

Michael McIntosh — May 31, 2026
Subject: Comment on file no. S7-2026-15 From: Michael McIntosh Affiliation: May 31, 2026 By negating the 3-month exercise that has gone on since... I don't know when, a very long time, the SEC, along with individuals, departments and other agencies provide the rich AND their minions another means to increase their wealth leaving those NOT rich or their minion AGAIN high and dry while their main worry continues to be 'how to get by until the next paycheck.' But Judgment Day is coming when the Lord will remember the SEC and their minions for assisting the prideful, arrogant and controlling rich; doing absolutely nothing for the poor & needy. I know that is not your mission, but maybe the prideful, arrogant and controlling government could help the poor & needy. But that cannot happen, they're too busy finding means to help the rich get richer. We've become another Rome ready for destruction. Sincerely, R Michael McIntosh, Boise, ID

Michael Vangeli — May 31, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Michael Vangeli Affiliation: May 31, 2026 Quit working for the insiders. Public companies need to report results quarterly as a minimum.

Thanks,

Michael Vangeli, P.E.

Sent from my iPad

Michael Wayland — May 31, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Michael Wayland Affiliation: May 31, 2026 I write in opposition to the proposed reduction in reporting frequency. Quarterly reporting protects retail investors. I listen to the quarterly earnings calls and read many of the reports for the clients I'm a shareholder in and it helps inform me about my investments. I would prefer not to have less visibility into the companies I owe if others will be able to know and trade on that non public information.

If you do this then all controlled officer's shares should not be tradeable for any reason outside of a 7 day window immediately following the public earnings release.

- H. Michael Wayland

-H Michael Wayland

Mike Lucas — May 31, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Mike Lucas Affiliation: May 31, 2026 As an active investor, my broker and I need the latest most accurate info on a potential buy or sell. A six month informational black out puts all market investors at a distinct disadvantage. Do not allow companies to cover up financial information and make them report quarterly. Mike Lucas, retired

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Mitch Hughes — May 31, 2026
Subject: S7-2026-15 From: Mitch Hughes Affiliation: May 31, 2026 I'd -much- rather you force all public companies to expose their financials weekly via a web page, or monthly. Extending their exposure serves only laziness.

Please don’t accede to -any- reduction of responsibilities.

Please don’t allow any more information or behaviors to be hidden: expose everything, always.

It will work fine. It doesn’t have to be the way it was done in other times.

Mitch Hughes

Mohit Deopujari — May 31, 2026
Subject: Re: S7-2026-15 From: Mohit Deopujari Affiliation: May 31, 2026 My name is Mohit Deopujari and I am an AI Software Engineer. I am writing to oppose the semiannual reporting

proposal. Quarterly reports are a check on management accountability.

Neha Garg — May 31, 2026
Subject: Comment on proposed rule S7-2026-15 From: Neha Garg Affiliation: May 31, 2026
Reporting needs to be kept quarterly otherwise you may see a total market crash!

Neha

Nick McCally — May 31, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Nick McCally Affiliation: May 31, 2026
I write in opposition to the move to semiannual reporting. This is extremely concerning for our economy and as an investor that we could easily be defrauded.

Nickolas D McCally

(202) 262-2077

nickmccally.com

Sent from Proton Mail for iOS.

Nicole Arnold — May 31, 2026
Subject: Comment regarding S7-2026-15 From: Nicole Arnold Affiliation: May 31, 2026 I oppose the semiannual reporting proposal. Quarterly reporting protects retail investors. This will only benefit insiders.

Nicole - Merchandising Strategist

Pramod Hansdak — May 31, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Pramod Hansdak Affiliation: May 31, 2026 Please continue to have public companies publish their financial results every three months as at present. Thank you.
From a Federal Retiree.

Sent from my iPad

Rachel E. Hanson — May 31, 2026
Subject: My comment on S7-2026-15 From: Rachel E. Hanson Affiliation: May 31, 2026 I urge you to reject the proposed semiannual reporting rule. Public capital is a privilege, and quarterly disclosure is the price of that privilege. This proposal is deceptive!

Rich Rasulis Jr. — May 31, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Rich Rasulis Jr Affiliation: May 31, 2026 This is an absurd proposal for protecting the investor and is counter to mission objectives of the SEC of insuring a secure environment for prudent investing. A six month window for reporting requirements is as reckless as allowing companies to self-regulate their own derivatives.

Sent from my iPhone

Rodrigo Valiente — May 31, 2026
Subject: S7-2026-15 - semiannual reporting comment - semiannual for insiders to sell shares then From: Rodrigo Valiente Affiliation: May 31, 2026 Please do not adopt this proposal. I believe it will benefit insiders more than anyone else. Very unfair to us investors. And if you do indeed apply it, then in parallel, enforce that insiders can only sell company stock twice a year, same with politicians, after earnings are out. If we are blind for that long, they should too be locked-in as well. Fair game to everyone.

Roy Johnaon — May 31, 2026
Subject: File No. S7-2026-15 From: Roy Johnaon I oppose changing the reporting requirement from quarterly. Having timely, accurate information for investors is key to keeping US markets the most competitive in the world. I'm retired and carefully select stocks based on fundamentals and the quarterly reports.

S — May 31, 2026
Subject: Comment for S7-2026-15 From: S Affiliation: May 31, 2026 I am asking you to reject the proposed Form 10-S. The SEC was created to ensure full and fair disclosure.

Sara Brantley — May 31, 2026
Subject: RE: S7-2026-15 From: Sara Brantley Affiliation: May 31, 2026 Sounds cool

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Shane & Jamie Trez — May 31, 2026
Subject: RE: S7-2026-15 From: Shane & Jamie Trez Affiliation: May 31, 2026 In taking action upon the proposed Rule S7-2026-15. This day resides 05-30-2026 @07:13 p.m. CST. Is it NOT the idea to be as transparent as possible! Why wouldn't the SEC want to CYA? They set the rules for everyone!
Does the SEC need money?

Are they trying to use the Walmart strategy?
Making their everyday customers into convicted felons! I mean are they for-profit prisons or does this have to do with the empty abandoned buildings that were recently purchased by ICE

HAPPENED TO BE SENATE SEATS PROPERTIES PURCHASED $148 MILLION TIMES WHAT THEY VALUE OF THE BUILDING WAS.

Oops sorry about the caps!Ol

I bet the number is down on people that are proud to be an American. If it was ever up? Ty for your attention, JT

Shawn Grona — May 31, 2026
Subject: File No. S7-2026-15 From: Shawn Grona I oppose the proposal for semi annual reporting this reduces transparency and may increase volatility

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Sherif Bates — May 31, 2026
Subject: Public comment on S7-2026-15 From: Sherif Bates Affiliation: May 31, 2026 How will know if my investments match my risk appetite? This is no longer an efficient mark and is now moving towards corruption. It’s a further shift in wealth towards the ultra wealthy.

Thank you,

Sherif

Sent from my iPhone. Please excuse any typps

Sophie Latterno — May 31, 2026
Subject: Comment on file no. S7-2026-15 From: Sophie Latterno Affiliation: May 31, 2026 I am about to retire, and my primary source of income will be my 401k. I'm already worried about the viability of my retirement income. This change will benefit criminals and unethical insiders at the expense of regular investors.

Tim Bianchi — May 31, 2026
Subject: Comment for S7-2026-15 From: Tbianchi Affiliation: May 31, 2026 Tim Bianchi
As a semi retired person I rely on my investments. This would hurt private investors and promote insider trading.Please stop this abomination!

Thank you Tim Bianchi

Tim Klein — May 31, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Tim Klein Affiliation: May 31, 2026 This proposed rule will only allow more insider trading. This cannot happen. We need more fair rules for regular investors.

Sent from my iPhone

Tom Bargsley — May 31, 2026
Subject: Response to S7-2026-15 From: Tom Bargsley Affiliation: May 31, 2026 I am opposed to the SEC proposal to end quarterly filings for public companies. Investors need requent, accurate information to make decisions. The speed of change in the world demands more not less financial disclosure. As a former employee of public companies and consult to public companies, non-insiders should be provided protection that only SEC oversight brings. Respectfully,

Tom Bargsley, CPA
Tommy J Bargsley CPA LLC

Tom Bromaeus — May 31, 2026
Subject: Re: Proposed rule S7-2026-15 From: Tom Bromaeus Affiliation: May 31, 2026 This is another move to punish retail investors. Voters will not approve of this

Sent from my iPhone

Troy Winfrey — May 31, 2026
Subject: Comment on file no. S7-2026-15 From: Troy Winfrey Affiliation: May 31, 2026 Quarterly reporting is one of the shared principles that makes the market worth the risk of participation. Risk is OK. Rigged is not.

Troy Winfrey
Founder, Sarissa Consulting

Vern Horstman — May 31, 2026
Subject: Response to S7-2026-15 From: Vern Horstman Affiliation: May 31, 2026 Keep it as transparent
As possible. Do let the crooks hide.

Sent from my iPad

Virginia R. Stark — May 31, 2026
Subject: S7-2026-15 public comment From: Virginia R. Stark Affiliation: May 31, 2026 To Whom it may concern,
Please continue quarterly reporting by public companies; every six months is just too infrequent for investors to be able to react, in a timely fashion, to trends in the market. In addition, any kind of illegal activity can go unnoticed for far too long given a six month spacing. Please leave the system as is; we like it this way. - Virginia Stark Retired R.N.

Sent from my Galaxy

VJ Rife — May 31, 2026
Subject: S7-2026-15 From: VJ Rife Affiliation: May 31, 2026 I do not support a 6 month investor reporting structure for the following reasons. (1) Data changes too frequently as it is. I rely on quarterly information to make decisions, (2) longer gaps create an unfair advantage for corporate insiders, (3) "optional" doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, (4) the savings to companies aren't worth the cost to me.

Sent from my Galaxy

William Lopez — May 31, 2026
Subject: Comment on S7-2026-15 From: William Lopez Affiliation: May 31, 2026 William Alfred Lopez Here.
I'm a Semi Retired Chaplen living on a very small income. Please do not close my accessibility to all that is happening on Wall Street.

Zackery Alvarez — May 31, 2026
Subject: Re: Proposed rule S7-2026-15 From: Zackery Alvarez Affiliation: May 31, 2026 I am for

rejecting Rule S7-2026-15. As well as large companies and investors should mention their trades weekly not months after it-s been done. They already have insider trading information.

Sent from my iPhone

Anonymous — May 30, 2026
Subject: Response to S7-2026-15 From: Anonymous Affiliation: May 30, 2026 There no world in which this will be a good thing. This is not a world standard and everywhere you see biannual reporting you will find fraud but hey thats the United States way, right. Well at least under a republican administration.

Anonymous — May 30, 2026
Subject: Comment on proposed rule S7-2026-15 From: Anonymous Affiliation: May 30, 2026 Are you all out of your minds?? Why is this terrible idea even being proposed? NO!!!

Yahoo Mail: Search, Organize, Conquer

Anonymous — May 30, 2026
Subject: Public comment on S7-2026-15 From: Anonymous Affiliation: May 30, 2026 As an equity compensation expert, I appreciate SEC filing obligations, as they protect American investors and demand some accountability and clarity for public company leaders. Reducing visibility will surely hurt the American investing public. You simply cannot assume individuals will act in the best interest of their countrymen with their personal compensation on the line, as it often is with public company leaders and SEC filings. Thank you for protecting Americans by keeping the reporting quarterly.

_____
Scott Miller

Anonymous — May 30, 2026
Subject: Feedback on S7-2026-15 From: Anonymous Affiliation: May 30, 2026 I am against the semiannual reporting proposal. Quarterly reporting has the purpose of informing shareholders of the health of a public company and in today's fast moving world delaying reporting can devastate shareholders investment assets of investors of all ages.
Thank you for the opportunity given to comment on this detrimental for investors proposal

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Anonymous — May 30, 2026
Subject: File No. S7-2026-15 From: Anonymous Please reject Rule S7-2026-15. The SEC was created to ensure full and fair disclosure. A 3 month requirement is not too burdensome. 6 months would allow longer grifts.

Archer Petersen — May 30, 2026
Subject: Comment on proposed rule S7-2026-15 From: Archer Petersen Affiliation: May 30, 2026 I am writing in opposition to the proposed Form 10-S. Accountability and transparency should be a priority. Do not inadvertently weaken our economy in favor of institutional bad actors.

Bob Patton — May 30, 2026
Subject: File No. S7-2026-15 From: Bob Patton I believe that the SEC should continue to require quarterly reports. Investors depend on them to know how their company is doing and a lot can change in 6 months.

Charles Dignazio — May 30, 2026
Subject: Comment on S7-2026-15 From: Charles Dignazio Affiliation: May 30, 2026 I am not using the quarterly reports at the moment but when I was investing the reports kept me knowing what was happening to the stocks and bonds I had invested in and if I had to make changes I could make the changes sooner than six months later. Please continue to release the reports every three months if you allow longer reporting times it will seem like the stocks and bonds companies are hiding their losses and their profits and any mistakes they may have made and it will be harder to hold the companies accountable for their actions.

Charles Nestell — May 30, 2026
Subject: Re: S7-2026-15 From: Charles Nestell Affiliation: May 30, 2026 I urge you to reject the proposed reduction in reporting frequency. Less reporting means more insider trading opportunities.

Cherry Nichols — May 30, 2026
Subject: Comment for S7-2026-15 From: Cherry Nichols Affiliation: May 30, 2026 Keep the quarterly oversight. It is not appropriate to stop oversight to satisfy executives that want to hide illegal or inappropriate behavior.

Clayton Braden — May 30, 2026
Subject: Comment on file no. S7-2026-15 From: Clayton Braden Affiliation: May 30, 2026 Hello,

I urge you to please KEEP quarterly earnings and am AGAINST this new policy of semi-annual earnings. As a retail trader, transparency is key. We don't get enough of it compared to insiders and large investors, and therefore are at a disadvantage. This rule simply provides less transparency and accountability for a company.

Thanks,
Clayton

Get Outlook for iOS

Cody Cole — May 30, 2026
Subject: Comment on S7-2026-15 From: Cody Cole Affiliation: May 30, 2026 I oppose S7-2026-15. Allowing corporations to reduce reporting could allow malfeasance to go undetected for longer periods of time and hide problems within the business. Oppose this. Cody
Cole Engineer

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Dave Potter — May 30, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Dave Potter Affiliation: May 30, 2026 Small investors managing our own retirement accounts continue to need historically furnished quarterly financial reports from companies. This provides us minimal company knowledge and protection from losing our money, and keeping cap gains taxes flowing to US Treasury.

Elizabeth Haines — May 30, 2026
Subject: File No. S7-2026-15 From: Elizabeth Haines I would like to voice my objection to S7-2026-15. My investment information is much more current if the SEC reports are quarterly . I would like the SEC to continue it's current quarterly system of reporting company information.

Ethel Brown, Better Investing — May 30, 2026
Subject: File No. S7-2026-15 From: Ethel Brown As an individual invested the quarterly reports are very important to me. I watch my holdings carefully and would hate to only get reports twice a year. Some companies I hold very large investments in.

James R Windgassen, Consulting Engineer, Norrhrop Grumman — May 30, 2026
Subject: File No. S7-2026-15 From: James R Windgassen Quarterly reporting is essential for investors. Removing quarterly reporting requirements will discourage individual investors from investing in publicly traded securities and drive them towards alternative assets. This will damage publicly traded markets.

Janki McDermott — May 30, 2026
Subject: File No. S7-2026-15 From: Janki McDermott I am opposed to the proposal to drop Form 10-Q. This is unethical, sketchy, and should be illegal. The fact that it's being considered is a huge cause for concern for the ordinary investor.

Joe Y — May 30, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Joe Y Affiliation: May 30, 2026 I oppose this rule because it will put retail investors at a significant disadvantage.

Sent from my iPhone

John Chu — May 30, 2026
Subject: Response to S7-2026-15 From: John Chu Affiliation: May 30, 2026 More information for investors is critical. Less timely information is BAD.

John Greco — May 30, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: John Greco Affiliation: May 30, 2026 I am writing to express my opposition to S7-2026-15. Less disclosure means slower price discovery.

Sent from my iPhone

John Yopps — May 30, 2026
Subject: Comment regarding S7-2026-15 From: John Yopps Affiliation: May 30, 2026 RETIRED!, This is a terrible idea. I'm retired and cannot afford to wait 6 months for information to make portfolio changes. Why on earth would anyone want to do this? Has Enron taught us nothing?

- john

Kem Patterson — May 30, 2026
Subject: Re: S7-2026-15 From: Kem Patterson Affiliation: May 30, 2026 How is only semi-annual reporting a good thing?? Keep the quarterly reporting!!

Yahoo Mail: Search, Organize, Conquer

Ken Berg — May 30, 2026
Subject: Comment regarding S7-2026-15 From: ken berg Affiliation: May 30, 2026 To the Securities and Exchange Commission:

I am submitting this comment regarding File No. S7-2026-15, the Commission's proposal concerning semiannual reporting by public companies.
I respectfully oppose any rule change that would allow public companies to replace quarterly

reporting with semiannual reporting.
Regular quarterly reporting is an important part of the transparency that makes U.S. public markets trustworthy. Investors rely on Form 10-Q reports to understand a company's financial condition, operating results, liquidity, risks, and business trends throughout the year. Reducing required reporting from four times per year to two times per year would leave investors with less timely information and longer periods of uncertainty.
This change would especially harm ordinary retail investors. Large institutions may have greater access to management, private research, alternative data, and market intelligence. Retail investors, by contrast, rely heavily on public disclosures filed with the SEC. If companies are allowed to report less often, the information gap between sophisticated market participants and the general investing public will grow.
Form 8-K filings are not an adequate substitute for quarterly reports. Current reports may disclose certain material events, but they do not provide the full financial statements, management discussion, liquidity analysis, and broader context that investors receive in a Form 10-Q. Investors need consistent, standardized reporting, not a patchwork of event-based disclosures.
Optional semiannual reporting would also make it harder to compare companies. If some companies continue to report quarterly while others report only twice a year, investors will have less consistent information across industries and peer groups. This would reduce comparability and could make markets less efficient.
I understand concerns that quarterly reporting can contribute to short-term thinking. However, reducing transparency is not the right solution. Long-term investing is supported by better information, not less information. Investors can evaluate long-term strategy more effectively when they have regular, reliable updates about a company's actual performance.
The SEC's mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. Mandatory quarterly reporting supports those goals. Allowing companies to provide less frequent financial disclosure would weaken investor protection and reduce confidence in the fairness of the market.
For these reasons, I urge the Commission not to adopt the proposed semiannual reporting rule. Public companies should continue to be required to file quarterly reports so that all investors have timely, consistent, and comparable information.

Respectfully submitted,

Ken

Mark Halverson — May 30, 2026
Subject: Re: Proposed rule S7-2026-15 From: Mark Halverson Affiliation: May 30, 2026 We need sufficient time to ensure a (supposed) level field.

Sent from Mark's i14

Michael George, Engineer — May 30, 2026
Subject: File No. S7-2026-15 From: Michael George To the Securities and Exchange Commission: I am writing to express my strong opposition to the proposal allowing public companies to transition from quarterly to semiannual financial reporting. Reducing mandatory disclosures to a six-month cadence severely harms retail investors by exacerbating information asymmetry and increasing market volatility. While institutional firms possess the resources to procure alternative data and

conduct private channel checks, everyday investors rely entirely on the standardized, verified data found in Form 10-Q filings. Without these 90-day updates, public market data will become rapidly stale, leaving retail investors blind to operational shifts and vulnerable to severe, unpriced stock shocks when semiannual reports are finally released. Furthermore, stretching the reporting window to 180 days creates a dangerous information vacuum that exponentially increases the risk of insider trading. History, including the high-profile controversies during the Trump administration where individuals used private pandemic briefings to restructure portfolios ahead of the public, demonstrates that individuals with asymmetric access to non-public data will exploit it. Moving to a semiannual schedule lengthens the timeline during which corporate insiders hold material, non-public information, undermining decades of progress in market transparency. I urge the Commission to reject this proposal and maintain the quarterly reporting framework that ensures a fair and level playing field for all market participants.

Michael H Kane — May 30, 2026
Subject: Response to S7-2026-15 From: michael h kane Affiliation: May 30, 2026 Not interested

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Omar Ziadeh — May 30, 2026
Subject: Comment for S7-2026-15 From: omar ziadeh Affiliation: May 30, 2026 I write in opposition to the semiannual reporting proposal. The SEC was created to ensure full and fair disclosure. Reducing reporting is a net negative for all investors.

Omar Ziadeh - Software Engineer

Sent from my Galaxy

Paul Knife — May 30, 2026
Subject: Comment on S7-2026-15 From: Paul Knife Affiliation: May 30, 2026 I oppose S7-2026-15. Average investors should not be kept in the dark. We need transparency.

Portia Catania — May 30, 2026
Subject: File No. S7-2026-15 From: Portia Catania I want quarterly reports! Twice a year is not enough.

Richard Biffl — May 30, 2026

Subject: File No. S7-2026-15 From: Richard Biffl As an individual investor, I do not have a staff of analysts informing me about corporations. I get my info from a variety of sources, but the PRIMARY SOURCES of information are the corporation's public filings with the SEC. The more recent a financial report, the more confident I can feel about investing in the business. Quarterly filing is not excessively burdensome. It's routine. A company's accountant can produce the spreadsheets with a few mouse clicks. With boilerplate or generated text, a narrative is simple to add. It's clear to me that the supposed "burden" of quarterly reports is a pretext for the real motive behind this initiative, which is to increase INFORMATION DISPARITY and the edge that insiders hold over public investors like me. Public corporations should maximize their disclosures. In this era of routine automation, any change in the required report schedule should make reports more frequent, such as monthly. A fair and efficient market needs frequent and timely disclosures to the public. Remember, we OWN those corporations, and we deserve to know how they're doing!

Richard Leonard, Two Rivers Investment Group — May 30, 2026
Subject: File No. S7-2026-15 From: Richard Leonard Individual investors make decisions about the performance of public companies for investment purposes. The loss of quarterly reporting raises the risk threshold for me as an investor. I urge you to disapprove the proposal to reduce the frequency of quarterly reporting.

Robert Shaw, Retired — May 30, 2026
Subject: File No. S7-2026-15 From: Robert Shaw I rely on the quarterly reports to track and confirm the companies I invest in are staying on track. A lot can happen in 3 months and keeping track of how well management is doing is very important. A lot can go wrong in 3 months and even more could go wrong in 6 months. Please do not change the reporting period as my ability to track management performance will be impaired. Robert Shaw

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Robert Ulm — May 30, 2026
Subject: S7-2026-15 feedback From: Robert Ulm Affiliation: May 30, 2026 I’m I am writing in opposition to the new SEC rule. Information asymmetry harms ordinary investors most. Less reporting means more insider trading opportunities. Don't weaken our markets.

Sent from my iPhone

S R — May 30, 2026
Subject: Comment on S7-2026-15 From: S R Affiliation: May 30, 2026 Please continue to require quarterly reporting, as has been done for half a century. Every six months is way too long. Situations and competition makes major changes faster and faster these days.

Saul Rosenberg, retired.

Samuel Neves — May 30, 2026
Subject: RE: S7-2026-15 From: Samuel Neves Affiliation: May 30, 2026 Quarterly reporting is

essential for investors to understand the health and direction of publicly traded companies, now more than ever.

Sent from my iPhone

Susan Bahr, BetterInvesting — May 30, 2026
Subject: File No. S7-2026-15 From: Susan Bahr For the ability to effectively monitor public companies, Quarterly reporting is the best tool. With AI tools this should present a hardship to these companies.

Todd Mathews — May 30, 2026
Subject: Feedback on S7-2026-15 From: Todd Mathews Affiliation: May 30, 2026 I oppose S7-2026-15. Removing quarterly reports tilts the playing field toward institutions. I personally feel the SEC should increase the reporting to once every two months. From a small investor.

Will Lyons — May 30, 2026
Subject: Comment on proposed rule S7-2026-15 From: Will Lyons Affiliation: May 30, 2026 Don't reduce the amount of information companies regularly make public. That will make investment decisions harder for honest investors to make and increase pressure for certain types of professional investors to get information through unofficial/illegal channels.

William Michael Cunningham — May 30, 2026
Subject: Comment on file no. S7-2026-15 From: William Michael Cunningham Affiliation: May 30, 2026 Will lead to another financial crisis.

Thriving As a Minority-Owned Business in Corporate America. https://link.springer.com/book/10.1007/978-1-4842-7240-4

The JOBS Act: Crowdfunding for Small Businesses and Startups
https://link.springer.com/book/10.1007/978-1-4842-2409-0
LinkedIn: https://www.linkedin.com/company/creativeinvestmentresearch/

202-455-0430

"Evil is not driven out, but crowded out...through the expulsive power of something good. " MLK

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Alejandro Perez — May 29, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Alejandro Perez Affiliation: May 29, 2026 Dear SEC Staff,
I urge the Commission to withdraw S7-2026-15. Ko

Alexandra Harmon-Threatt — May 29, 2026
Subject: File No. S7-2026-15 From: Alexandra Harmon-Threatt I am deeply concerned about reducing the reporting requirements to the SEC. This could increase risk to investors by not getting timely updates on financial decisions and actions and standings in companies. I strongly oppose this action.

Angela Correa — May 29, 2026
Subject: Comment regarding S7-2026-15 From: Angela Correa Affiliation: May 29, 2026 Dear Chairman and Commissioners,
Quarterly reports are essential to market integrity.

Angelo Genco — May 29, 2026
Subject: File No. S7-2026-15 From: Angelo Genco I use the 10-Q filings to determine the current value of investing in a company and compare other quarterly data verses their peers. I want them retained as without this type of financial information it will be difficult to make these decisions to buy or sell my stocks. Providing less data to investors when AI companies are broadly collecting more data is counter intuitive. Reporting should rather increase to every sixty days to provide investor more timely financial data.

Anonymous — May 29, 2026
Subject: Please consider: S7-2026-15 From: Anonymous Affiliation: May 29, 2026 Good afternoon: Please do not adopt the elimination of quarterly reporting. Optional reporting frequency means the strongest companies stay quarterly and the weakest opt out.

Anonymous — May 29, 2026
Subject: File No. S7-2026-15 From: Retired Eliminating quarterly statements is a crazy idea. It would eliminate half the data points from curves we use to evaluate our investments and make the analysis of companies much less accurate, thus increasing the risk of investing. Financial statements are essential to understand a company; its business model, its consistency, its risks, the ability to recognize and solve the problems it faces, its financial strength and many more issues. It is the most reliable method we have for determining the risks of investing in stocks. Quarterly statements are especially important when studying new investments and young companies. Eliminating Quarterly statements would make investing riskier and more difficult to follow companies, especially those companies owned for a short time.

Benigno Leon — May 29, 2026
Subject: Opposition to S7-2026-15 From: Benigno Leon Affiliation: May 29, 2026 To the SEC Rulemaking Office,
I am against this reduction in disclosure frequency.

Enviado desde mi iPhone

Beulah — May 29, 2026
Subject: Comment letter on S7-2026-15 From: Beulah Affiliation: May 29, 2026 Dear Chairman and Commissioners,
The proposed rule weakens investor protection.

Bubba Trammell — May 29, 2026
Subject: comment on proposed rule S7-2026-15 From: Bubba Trammell Affiliation: May 29, 2026
This proposal would harm retail investors. Hey

ChanSaimei — May 29, 2026
Subject: RE: S7-2026-15 From: ChanSaimei Affiliation: May 29, 2026 Dear Commissioners,
Semiannual reporting reduces transparency.

Cindy L. Meier — May 29, 2026
Subject: File No. S7-2026-15 From: CINDY L MEIER Are you serious...we are dealing with the worst corruption ever and SEC wants to protect itself and other corrupt entities...stop stop stop...you can't take the money with you and you taint your family forever with greed and excess...it's just unbelievable

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Dan Gray — May 29, 2026
Subject: Response to S7-2026-15 From: Dan Gray Affiliation: May 30, 2026 I respectfully oppose the proposed Form 10-S. Quarterly reporting protects retail investors.

Dan T. — May 29, 2026
Subject: Re: S7-2026-15 From: Dan T Affiliation: May 30, 2026 I am against the proposed Form 10-S. Quarterly reporting preserves timely transparency, giving investors and regulators a frequent, unfiltered view of a company's operational health before small problems become large ones. It also strengthens market discipline by reducing the information gaps that can lead to volatility, speculation, or mispricing. Finally, quarterly cadence enforces consistent management accountability, ensuring leadership decisions are evaluated in real time rather than hidden within six-month reporting windows.

Daniel M. Brunk — May 29, 2026
Subject: File No. S7-2026-15 From: Daniel M Brunk Should keep reporting with no 6 month backout.

Diland Funez — May 29, 2026
Subject: Submission regarding S7-2026-15 From: Diland Funez Affiliation: May 29, 2026 Please vote against the proposed rule.

Dondrick Hooks — May 29, 2026
Subject: Vote against S7-2026-15 From: Dondrick Hooks Affiliation: May 29, 2026 Quarterly reports are essential to market integrity.

Donna Wakano - Valley Womens Investment Club, Better Investing — May 29, 2026
Subject: File No. S7-2026-15 From: Donna Wakano - Valley Womens Investment Club I have recently become aware of the SEC's intent to cut quarterly reports in half. Quarterly reports are vital to members of my investment club. We depend on standardized and accurate quarterly information to make informed group decisions. Many members are also individual investors who deem these reports as vital. Additionally, members assigned to monitor individual stocks held within our portfolio find the quarterly reports a necessary tool for club decisions. Thank you for your attention in this matter.

Drishtant Gupta — May 29, 2026
Subject: Input on S7-2026-15 From: Drishtant Gupta Affiliation: May 29, 2026 To the SEC,
I respectfully oppose Rule S7-2026-15... An information vacuum causes investors to overreact to peer-firm news as a proxy for silent firms. Thank you for considering this.

Drishtant

Eduardo Hernandez Tula — May 29, 2026
Subject: Comment on S7-2026-15 - keep quarterly reporting From: Eduardo Hernandez Tula Affiliation: May 29, 2026 This proposal would harm retail investors.

Sent from my iPhone

Edward Dinel — May 29, 2026
Subject: File No. S7-2026-15 From: Edward Dinel UNDER NO CIRCUMSTANCES should corporations be permitted to release LESS data about how they are operating. The transparency of the US financial system is WHY the dollar is the reserve currency of the world, it is WHY we have the ability to recover from major disruptive events, and it is why we are where the world invests. DO NOT destroy this!!!

Eleanor K Bomar — May 29, 2026
Subject: Comment on S7-2026-15 From: Eleanor K Bomar Affiliation: May 29, 2026 Dear SEC Commissioners,
This rule benefits insiders at the expense of ordinary investors.
Sincerely,
Eleanor Bomar

Eleanor K Bomar

Elizabeth Bolint — May 29, 2026
Subject: File No. S7-2026-15 From: ELIZABETH BOLINT Working as in house counsel over many years, in several different major corporations, I have seen the human temptation of number manipulation to be very strong - because bonuses, salary and promotions are conditional on meeting certain numbers... not quality or customer satisfaction, which are harder factors to evaluate. It is a human weakness. Quarterly reporting discourages this weakness. It is better to have mechanisms that support honesty for the public, and investors, and help corporations stay fair and honest. Like traffic laws... the SEC Quarterly reporting is a mechanism that unconsciously keep life orderly and fair.

Ellen Harvey, Investment professional — May 29, 2026
Subject: File No. S7-2026-15 From: Ellen Harvey Reducing the number of times public companies report earnings reduces the transparency investors have into those companies. Companies move fast and changes in their earnings and strategies needs to be visible. For example, Allbirds sold their shoe brand and pivoted from sustainable shoes to artificial intelligence. Without quarterly information investors will have no idea what is going on.

Emilia Kilpatrick — May 29, 2026
Subject: Vote against S7-2026-15 From: Emilia Kilpatrick Affiliation: May 29, 2026 Semiannual reporting reduces transparency.

Erin McBrien — May 29, 2026
Subject: File No. S7-2026-15 From: Erin McBrien I am independent investor who uses the quarterly reports to guide my investing decisions. As a successful, independent investor, I do not have access to all of the information that an institutional investment firm such as Fidelity might be able to access, so I rely on these SEC filings. I regularly use the 10-Q to provide a complete picture of the financial health of a company. Moving to semi-annual requirement will unfairly penalize individual investors as we will not have access to the same timely information as institutional investors.

Fardin Chowdhury — May 29, 2026
Subject: SEC comment: S7-2026-15 From: Fardin Chowdhury Affiliation: May 29, 2026 We need quarterly reporting, this is going to cause the next mark crash

- Banker at JPM ECM

Farryn Walker — May 29, 2026
Subject: Proposed rule S7-2026-15 - comment From: Farryn Walker Affiliation: May 29, 2026 To the Honorable Commissioners,
I am against this reduction in disclosure frequency.

Filiberto Barragan — May 29, 2026
Subject: Withdraw S7-2026-15 From: Filiberto Barragan Affiliation: May 29, 2026 Quarterly reporting must be preserved.

Enviado desde mi iPhone

Freddie Simmons — May 29, 2026
Subject: My input on S7-2026-15 From: FREDDIE SIMMONS Affiliation: May 29, 2026 Yuyyuyyyyuyjzbdjxbjxjxjxxhcjfhjfhdjxxjxjdjxjnxnxjdndkdmi write in opposition to the proposed reduction in reporting frequency.

Gary Peterson, Curizen — May 29, 2026
Subject: File No. S7-2026-15 From: Gary Peterson If it is a public company, the public needs to know legal detail about any company traded publicly to make a reason investment decision

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George Schrems — May 29, 2026
Subject: File No. S7-2026-15 From: George Schrems Please do not allow semiannual reporting. Make company report every 3 months. I need more current company information for investments. Also, a semiannual report allows insiders to act with a greater advantage than if reports were submitted every 3 months. Please do not allow insiders to get a greater advantage. Thank you.

Hayward Cole — May 29, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Hayward Cole Affiliation: May 29, 2026 I've been miseducated, lied to, defrauded, misrepresented; weeks to years after conception! Control & Manipulation is your only intent! I don't consent to your unfavorable change or Rule. I feel it should all be dispersed to the people, God's money is for the people not person(s) : Hayward Cole jr

Paul Atkins please contact my agent I want to speak on (The Security) I will be brief.

H.Cole

Henry Copeland — May 29, 2026
Subject: File No. S7-2026-15 From: Henry Copeland Public companies should have to continue to report their financial state every 3 months

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Homer Hill — May 29, 2026
Subject: Concerns about S7-2026-15 From: homer hill Affiliation: May 29, 2026 Keep quarterly reporting !

Jacob Wiebe — May 29, 2026
Subject: Regarding S7-2026-15 From: Jacob Wiebe Affiliation: May 29, 2026 Please reconsider the proposed rule, and this rule directly affects the retirement security of ordinary Americans. Side with Main Street.

James Jetlife — May 29, 2026
Subject: Comment on S7-2026-15 From: James Jetlife Affiliation: May 30, 2026 To much over site.

Jeffrey Marrero — May 29, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Jeffrey Marrero Affiliation: May 29, 2026 Members of the Commission,
I am vehemently opposed to S7-2026-15. Markets thrive on information, not obscurity. Has anyone

asked retail investors?

Jesus Gomez — May 29, 2026
Subject: Letter on S7-2026-15 From: Jesus Gomez Affiliation: May 29, 2026 I am vehemently opposed to the rule. Quarterly disclosure deters securities fraud. More disclosure, not less.

Jesus Olmeda — May 29, 2026
Subject: File No. S7-2026-15 From: Jesus Olmeda I am submitting on behalf of My Own Household! The corrupt corporation that is America had BETTER remember the 99% REAL SOON!!!!!

Jilian Sipes — May 29, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Jilian Sipes Affiliation: May 29, 2026 https://keepitquarterly.orgMore time for fraud to grow.
Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? Enron. WorldCom. Madoff.

Jilian Sipes, Technology Information and Web Security — May 29, 2026
Subject: File No. S7-2026-15 From: Jilian Sipes https : / / keepitquarterly . orgMoreEnron . WorldCom. Madoff. More time for fraud to grow. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?https : / / keepitquarterly . orgMore time for fraud to grow. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year?

JoAnna Bradley-Winchester — May 29, 2026
Subject: RE: S7-2026-15 From: JoAnna Bradley-Winchester Affiliation: May 30, 2026 Please allow transparency to continue as it is.

José Pérez Leon — May 29, 2026
Subject: S7-2026-15 From: José Pérez Leon Affiliation: May 29, 2026 To the SEC,
The proposed rule weakens investor protection.

Joseph Wagner — May 29, 2026
Subject: File No. S7-2026-15 From: Joseph Wagner I am writing to express my opposition to the Commission's proposed rule S7-2026-15, which would allow public companies to opt into semi-annual reporting in place of the current quarterly 10-Q framework. Between SEC filings, companies are free to spin facts in a way that is most advantageous for the company and its management. Quarterly reporting is one of the few mechanisms that ensures standardized, timely, and accurate financial information, according to US GAAP, is presented to all investors—large and small. Semi-annual reporting, on the other hand, would allow press releases, spin, and false narratives to drive valuations much longer, and corrections would be much steeper. Additionally, the proposed rule treats all companies equally - from a longstanding, trillion dollar brand to a new, million dollar startup. Treating such disparity equally is a fundamental flaw in approach. A better approach would have been to make this rule available for smaller companies, such as those traded Over-The-Counter (like OTCQX and OTCQB), but unavailable for larger companies, such as those traded on a centralized, formal exchange. Lastly, the proposal conflicts with global trends toward more transparency. Major capital markets – including the EU and UK – are moving toward enhanced disclosure requirements, particularly around risk, liquidity, and sustainability. Those markets might restrict capital investments into the US if reporting was not required quarterly. In conclusion, while I understand the intent to reduce compliance burdens, this proposal would materially weaken the transparency, comparability, and timeliness of information available to investors and the broader market. I urge you to rework or abandon the proposal.

Josephine Laki — May 29, 2026
Subject: My position on S7-2026-15 From: Josephine Laki Affiliation: May 29, 2026 Hello Commissioners,
Hard no.
i strongly disagree with the new SEC rule. Underwriters require quarterly data to issue comfort letters for capital market transactions. Choose transparency over opacity.

Sent from my iPhone

Justin Murray — May 29, 2026
Subject: Objection to S7-2026-15 From: Justin Murray Affiliation: May 29, 2026 My name is Justin Murray and I am a carpenter. It is critical that we have transparency at a time when the financial market is as volatile and anticipatory as it is today. Keep quarterly reporting.

Sent from my iPhone

Kenneth A. Adams — May 29, 2026
Subject: S7-2026-15 From: Kenneth A. Adams Affiliation: May 29, 2026 To: rule-comments@sec.gov
Subject: S7-2026-15

I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information

down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions, as a small investor, I request that you DO NOT approve this proposal.

Thank you,

Kenneth A. Adams
[REDACTED]

Kim Pansini — May 29, 2026
Subject: File No. S7-2026-15 From: Kim Pansini Stop hiding from the public. That's what is wrong with this country. Lack of transparency is corruption.

Kwok Wong — May 29, 2026
Subject: submission regarding S7-2026-15 From: Kwok Wong Affiliation: May 29, 2026 Dear SEC Commissioners,
Please vote against the proposed rule.

La Tortuga Moreno — May 29, 2026
Subject: Feedback on S7-2026-15 From: La Tortuga Moreno Affiliation: May 29, 2026 I strongly disagree with the proposed semiannual reporting requirement.

Citadel, Fidelity, Two Sigma, and D.E. Shaw have all warned the SEC against this rule. Who does this rule actually help?

Enviado desde mi iPhone

Leopoldo Alvarez — May 29, 2026
Subject: Comment opposing S7-2026-15 From: Leopoldo Alvarez Affiliation: May 29, 2026 Quarterly disclosure has worked for decades and should remain.

Sent from my iPhone

Luciano Flores — May 29, 2026
Subject: Response to S7-2026-15 From: Luciano Flores Affiliation: May 29, 2026 Dear Securities and Exchange Commission:
i am against the rule. The argument that quarterly reporting is too expensive ignores its benefits. Information lag favors institutions over individuals. Please reject this proposal.

Marina Cruz — May 29, 2026
Subject: Public comment on S7-2026-15 From: Marina Cruz Affiliation: May 29, 2026 This rule benefits insiders at the expense of ordinary investor sober people .

Marion Michel — May 29, 2026
Subject: File No. S7-2026-15 From: Marion Michel Please do NOT change the reporting requirements for public companies from quarterly to semi-annually. I rely on information from companies in deciding how to update my portfolio. In addition, many sources of unbiased investor information rely on company reports, such as Value Line and Morningstar and increasingly, AI. Investors need factual information on a timely basis to make informed decisions. By now, all public companies are used to this, and I doubt they find it onerous. If they do, they probably aren't paying enough attention to running their business. When important metrics decline, we need to know as soon as possible and vice versa. Any action that reduces the "public" part of publicly traded companies reduces public trust, in them and in the SEC.

Martha Cain — May 29, 2026
Subject: SEC Comment - S7-2026-15 From: martha cain Affiliation: May 29, 2026 Esteemed Commissioners,
I am writing to oppose the semiannual reporting proposal.

Michele Peters — May 29, 2026
Subject: Please reject S7-2026-15 From: Michele Peters Affiliation: May 29, 2026 To the SEC Rulemaking Office,
The proposed rule weakens investor protection.

Sent from my Mobile Device

Miguel Torres — May 29, 2026
Subject: Comment: S7-2026-15 From: Miguel Torres Affiliation: May 29, 2026 To the Commissioners,
I oppose S7-2026-15.

Mike Pechacek — May 29, 2026
Subject: Re: S7-2026-15 From: Mike Pechacek Affiliation: May 29, 2026 I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial

filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions, as a small investor, I request that you DO NOT approve this proposal.

Thank you,

Mike Pechacek
Omaha, Nebraska 68157

MK Leeds — May 29, 2026
Subject: RE: S7-2026-15 From: MK Leeds Affiliation: May 29, 2026 I am against this reduction in disclosure frequency.

Sent from my iPhone

MK Leeds — May 29, 2026
Subject: Please reject S7-2026-15 From: MK Leeds Affiliation: May 29, 2026 Keep the reports to SEC at 3 months intervals!!!

Muthanna Almesri — May 29, 2026
Subject: Comment on proposed rule S7-2026-15 From: Muthanna Almesri Affiliation: May 29, 2026 To the SEC, So, i strongly disagree with this rulemaking.

Nancy Fritz, Retired Business Owner — May 29, 2026
Subject: File No. S7-2026-15 From: Nancy Fritz It is my opinion that the reporting requirement timeline should not change for business reporting. Investors need to see current information in order to make informed decisions. Without this information investors will be less likely to invest in a timely manner. The figures are needed, but maybe the process and paperwork could be streamlined. But to do away with the reporting will not be beneficial in the long run.

Osmel Suarez — May 29, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Osmel Suarez Affiliation: May 29, 2026 Don't adopt the proposed semiannual reporting rule. Higher required returns means higher cost of capital for US companies.

Pedro Gómez — May 29, 2026
Subject: Vote against S7-2026-15 From: Pedro Gómez Affiliation: May 29, 2026 Please reject this proposal.

Raymundo — May 29, 2026
Subject: Comment: S7-2026-15 From: raymundo Affiliation: May 29, 2026 The proposed rule weakens investor protection.

Enviado desde mi iPhone

Rob Jarecki — May 29, 2026
Subject: Public comment on proposed rule S7-2026-15 From: Rob Jarecki Affiliation: May 29, 2026 I do not support semiannual reporting. For the retail investor, company information is limited, and market behavior opaque. Moving away from quarterly reporting is absolutely the wrong direction. If anything, company financial information is more obfuscated and less scrutinized than ever, contributing to market manipulation, corruption, and bubbles. We need more transparency and reporting, not less!!! The supposed benefits of this current proposal seem utterly trivial compared with what would be lost. This is a bad and unnecessary idea. Please do not implement this.

Sincerely,

Dr. Robert L. Jarecki, Jr.

Robert Richard, Private Investor — May 29, 2026
Subject: File No. S7-2026-15 From: robert richard I cannot think of a worse idea than reducing the info available to investors by public corporations from which power is grated by their state's charter. This rule change opens the doors to outside influence and pilfering by insiders and well connected friends. Id companies want to keep their financial info under wraps they should not incorporate and take the public's money

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Ryan Breneisen — May 29, 2026
Subject: Proposed rule S7-2026-15 - comment From: Ryan Breneisen Affiliation: May 29, 2026 The public access to information should not be diminished or limited by design. This is bad legislation that does not help the citizens of this country.

Sandra Bean, Individual Invester — May 29, 2026
Subject: File No. S7-2026-15 From: Sandra Bean Bad idea! If you can't see how a company is doing quarterly it makes it differcult to see what is happening in the company and if they are having problems. As an individual invester you want to see quarterly information in order to making buy and sell decisions.

Scott Abbott — May 29, 2026
Subject: File No. S7-2026-15 From: scott abbott I am against this idea. As an individual investor, quarterly reports are my only method of tracking my investments. I don't have professional advisors or AI helping me. Keeping up with news is hard enough, but waiting 6 months to get an audited report is too long. Companies are making enough money with the existing quarterly reports.

Scott James — May 29, 2026
Subject: RE: S7-2026-15 From: Scott James Affiliation: May 29, 2026 I'm interested

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Shem Alhassan — May 29, 2026
Subject: INVESTOR OPPOSITION TO S7-2026-15 From: Shem Alhassan Affiliation: May 29, 2026 I'm interested

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Steven Bolster — May 29, 2026
Subject: Comment on S7-2026-15 - keep quarterly reporting From: Steven Bolster Affiliation: May 29, 2026 I am against this proposal. It will cause rampant fraud and will hurt everyday investors. Inside trading will be much harder to track and convict. Please do not approve this proposal.

Steve Bolster

Wade Granger — May 29, 2026
Subject: WITHDRAW S7-2026-15 From: Wade Granger Affiliation: May 29, 2026 I am in support of keeping reporting on a quarterly basis. With all of the noise coming from social, traditional media, finance, politicians etc. It is all the more comforting to have actual reports issued quarterly. NOT less often. These are volatile times, and I do not support the change to semi annual. I have a large amount invested for my age, and value transparency.

W, small business owner

Willie Jones — May 29, 2026
Subject: Public comment: S7-2026-15 From: WILLIE JONES Affiliation: May 29, 2026 Dear Office of the Secretary,
I rely on quarterly disclosures to make informed decisions.

Wilmer Murillo — May 29, 2026
Subject: My comment on S7-2026-15 From: Wilmer Murillo Affiliation: May 29, 2026 i refuse to support this regulation.

Youth Benefit Corp. 129/ Joseph R Kaiser, Sec/Treasurer — May 29, 2026
Subject: File No. S7-2026-15 From: Youth Benefit Corp. 129/ Joseph R Kaiser All people should have equal access to financial information. Delaying reporting will only lead to further financial inequity.

Aaron Becker — May 28, 2026
Subject: Submission regarding S7-2026-15 From: Aaron Becker Affiliation: May 28, 2026 Quarterly reporting is the lifeblood of small and medium scale investor intelligence services as well as a lifeline for individual investors. Keep reports quarterly!

All the best,
Aaron Becker
TopDown.AI

Andrey F. — May 28, 2026
Subject: Comment - S7-2026-15 From: Andrey F. Affiliation: May 28, 2026 We need more transparency, not less. Less fraud, not more. Don't mess
with quarterly reporting.

Ann Bucheck, Individual Investor — May 28, 2026
Subject: File No. S7-2026-15 From: Ann Bucheck Please do not suggest, allow, encourage, standardize or legalize the cutting down of the financial reports of companies. As an individual investor I , like others depend on that information to make decisions on our investing and financial well being. I, like others, are not big institutions who get insider information. We need that quarterly information. It has been given and should continue to be given.

Ann Johnson — May 28, 2026
Subject: Public comment: S7-2026-15 From: Ann Johnson Affiliation: May 28, 2026 Quarterly reporting is necessary for stakeholders to evaluate investments and assets.

Anonymous — May 28, 2026
Subject: File No. S7-2026-15 From: Anonymous as an individual investor i prefer quarterly reporting to avoid losses to my retirement account

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Anonymous — May 28, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Anonymous Affiliation: May 28, 2026 It's important to have transparency. Every 3 months is fair. Every 6 months keeps $ in the dark. Who initiated this S7-2026-15?What do they want to hide?

Sent from AOL on Android

Anonymous — May 28, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Anonymous Affiliation: May 28, 2026 To the Commissioners,
This proposal would harm retail investors.
Sincerely,

Anthony Calime Jr. — May 28, 2026
Subject: File No. S7-2026-15 From: Anthony Calime Jr. I am an individual, self-directed investor who manages my own retirement and education investment accounts, including two 401(k) accounts and a 529 college savings account. I am concerned that allowing public companies to move from quarterly reporting to semiannual reporting would negatively affect my ability to make informed investment decisions. As an individual investor, I rely on timely, standardized, and comparable company information to evaluate risks, track business performance, rebalance my accounts, and make responsible long-term investment choices. Reducing required reporting from quarterly to semiannual would create longer periods where investors like me have less reliable information about a company's financial condition. Background Quarterly reports help individual investors monitor company performance throughout the year. These reports provide important updates on revenue, earnings, cash flow, debt, margins, business risks, management discussion, and other financial information. While large institutions may have access to professional analysts, private research, management meetings, and advanced data tools, individual investors typically rely heavily on public filings. My investment decisions affect long-term family goals, including retirement security and education funding. Because I self-manage my accounts, I need consistent and timely public information to evaluate whether companies remain suitable for my portfolio. Semiannual reporting may reduce administrative burden for companies, but it may also reduce transparency for investors. A six-month reporting gap can allow material changes in business performance, debt levels, liquidity, competitive position, or operational risk to build up before ordinary investors receive a complete update. Assessment Moving to semiannual reporting would likely disadvantage individual investors in several ways. First, it would reduce transparency. A lot can change in six months, especially in volatile sectors such as technology, banking, healthcare, energy, consumer discretionary, and small or mid-cap companies. Without quarterly reports, I would have fewer reliable checkpoints to assess whether a company's fundamentals are improving or deteriorating. Second, it may increase information inequality. Large institutional investors often have more resources to interpret market signals, access expert research, and react quickly to partial information. Individual investors may be left relying on rumors, headlines, analyst opinions, or stock price movements instead of standardized public filings. Third, it could increase market volatility. If investors receive fewer formal updates, each semiannual report could carry more surprise risk. That could lead to sharper stock price reactions when information is finally released, making it harder for individual investors to manage risk. Fourth, it could make portfolio management harder. I use company information to decide whether to hold, buy, reduce, or sell positions across retirement and education accounts. Semiannual reporting would make it more difficult to identify changes in earnings quality, cash flow, debt, business outlook, and risk exposure in a timely manner. Fifth, it could reduce accountability. Quarterly reporting creates regular discipline for management teams and boards. Less frequent reporting may make it easier for problems to remain hidden longer, which could harm shareholders who depend on timely disclosure. I understand the concern that quarterly reporting can encourage short-term thinking. However, I believe the better solution is to discourage excessive short-term earnings guidance, not reduce the

frequency of historical financial reporting. Investors need actual financial results more often than twice per year. Recommendation I recommend that regulators preserve quarterly reporting requirements for public companies. If semiannual reporting is allowed, it should include strong investor protections, such as: Companies should still be required to provide timely quarterly financial updates or key performance data. Any company choosing semiannual reporting should clearly explain why the change benefits shareholders. Companies should be required to disclose material changes promptly and in a format that is easy for retail investors to understand. Investor protections should prioritize equal access to information for individual investors, not just institutions. Regulators should distinguish between quarterly earnings guidance and quarterly financial reporting. Reducing unnecessary short-term guidance may be reasonable, but reducing historical financial reporting would harm transparency. As a self-directed individual investor managing retirement and education accounts, I believe quarterly reporting is essential to fair, informed, and responsible investing. Moving to semiannual reporting would reduce the quality and timeliness of information available to ordinary investors and would make it harder for me to protect my family's long-term financial goals.

Armando Nieves — May 28, 2026
Subject: Comment opposing S7-2026-15 From: Armando Nieves Affiliation: May 28, 2026 To the Members of the Securities and Exchange Commission,
This rule benefits insiders at the expense of ordinary investors.

B. Ruttenberg — May 28, 2026
Subject: COMMENT ON PROPOSED RULE S7-2026-15 From: B. Ruttenberg Affiliation: May 28, 2026 Keep it quarterly. No one asked for this and passing it will undermine confidence in public markets.

Instead, focus on congressional insider trading and reporting rules.

-- Benjamin Ruttenberg
Sent from my iPhone, please excuse typos.

Barbara Garrison — May 28, 2026
Subject: Proposed changes by the SEC: File Number s7-2026-15 From: Barbara Garrison Affiliation: May 28, 2026 To the SEC regarding File # S7-2026-15:

Colleagues and I are members of an investment club that is part of the National Association of Investment Clubs (NAIC). We are opposed to the SEC proposal to reduce the number of certified financial filings each year by half. That is not what we want as investors. The importance of having these filings reviewed by independent auditors and then signed by the CEO and CFO of our holdings cannot be understated. These quarterly filings are critical to our ability to make better decisions in choosing which companies we invest in, and even more importantly, the timing of our purchase decisions and sales decisions during each and every quarter of the year. We value and trust these quarterly filings and along with our own research and analyses, they form the basis/ guidelines for those decisions.

Our club meets monthly for three hours to review the stocks in our portfolio. Waiting six months for every financial filing would be cumbersome and make our investment decisions extremely difficult to complete in a timely manner. We have "been in business" as an investment club for over 30 years, and we know the value of making purchases and sales decisions in a timely manner. Without quarterly certified filings, how can we make the most thoughtful and decisive decisions with any confidence?

This proposed change not only impacts our club, but many of our club members are also private investors. We are funding our retirements and the education of our children and grandchildren with our investments. Why would the SEC want to make this more difficult for us? We truly believe in the companies we support; please reject this proposed change and support the timely and accurate quarterly reporting of every company's efforts.

Sincerely yours,
Barbara Garrison
Financial Analyst
Abundance Strategist Investment Club
Member NAIC

Barbara Immonen — May 28, 2026
Subject: File No. S7-2026-15 From: Barbara Immonen I asked that you oppose this action to require companies to only file twice a year. As a small investor, I use these verified reports and signed by the CFOs and CEOs to make informed decisions when buying and/or selling stocks. As I mentioned, as a small investor I need all the information I can gather before making a decision on an investment. Please DO NOT approve this change to the filings. Continue the way we are currently doing things. Thank you for listening,

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Better Investing — May 28, 2026
Subject: File No. S7-2026-15 From: Better Investing Investors want/need quarterly reports to help them manage their investments. Most financial information comes monthly (banking, etc)..... .investments are the exception. Making them only twice a year will make it more difficult for investors to track important financial information.

Beverly Hansen — May 28, 2026
Subject: File No. S7-2026-15 From: Beverly Hansen Keep reporting to quartely.

Carlton McLain — May 28, 2026
Subject: File No. S7-2026-15 From: Carlton McLain Please do NOT change from quarterly reports, I need the information to make timely decisions with my investments. This is a BAD idea. Thanks C.R. McLain

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Chris McCarron — May 28, 2026
Subject: File No. S7-2026-15 From: Chris McCarron Regarding File Number S7-2026-15: I vehemently oppose your proposal to allow public companies to choose not to file quarterly reports. These reports are vital to investors wishing to make informed decisions and for holding companies appropriately accountable to their shareholders.

Colene Walden, National Academy of Science Retiree — May 28, 2026
Subject: File No. S7-2026-15 From: Colene Walden As a longtime member of an NAIC investment club, I am opposed to any change in company reporting regulations. Without the transparancy of regular company reports, retail investors are at a disadvantage in making investment decisions. The experience I have gained from my club membership has contributed to a comfortable financial retirement. I believe that all should have access to the learning opportunity that club participation affords; to that end government should continue to mandate quarterly company disclosure.

Daniel — May 28, 2026
Subject: Proposed rule S7-2026-15 From: Daniel Affiliation: May 28, 2026 To the Members of the Securities and Exchange Commission,
I urge you to reject S7-2026-15. I depend on quarterly filings to help me make decisions. Filing twice a year gives corporate investors an unfair atvantage.
Thank you,
Daniel Zelazny

Devon Grodkiewicz — May 28, 2026
Subject: File No. S7-2026-15 From: Devon Grodkiewicz Quarterly reporting requirements are critical for investor knowledge when making evaluations of a public equity. When conducting analysis, feature development requires robust longitudinal time series data. This decision would reduce the number of records available for analysis by 50% and is a terrible idea. I repeat: this is a terrible idea and our governance and data access structures need to be more robust, not less robust. Please don't do this.

Donald Darbonne — May 28, 2026
Subject: File No. S7-2026-15 From: Donald Darbonne I use certified quarterly information from 10-Q filings in my investing process.

Eileen Sickler, Stock Club Member, CPA, Retired — May 28, 2026
Subject: File No. S7-2026-15 From: Eileen SIckler, Stock Club member As an interested and long time investor of stocks, both individually and with my stock club, I hope that companies will continue to file quarterly financial information. When potentially investing in a company or updating my knowledge of a company's financial picture, I use the 10-Qs. I believe quarterly required disclosure

of this information makes the company more transparent and provides information that investors use. Please continue to require this important quarterly financial information to the public.

Eugene Bailey — May 28, 2026
Subject: Submission regarding S7-2026-15 From: EUGENE BAILEY Affiliation: May 28, 2026 Please stop messing with regular people's money. We are screwed as regular money goes less far. Give us a break, PLEASE!!

Felipe — May 28, 2026
Subject: in re: S7-2026-15 From: Felipe Affiliation: May 28, 2026 Quarterly reporting must be preserved.

Enviado desde mi iPhone

Gestalt Fund — May 28, 2026
Subject: File Number S7-2026-15 comments From: Gestalt Fund Affiliation: May 28, 2026 I think this proposal of 10-S reporting is not good policy with regards to trust in corporate financial disclosures. The US stock market is a shining example for the world, it runs on up to date information about listed companies and accurate, timely reports of business activities, with forecasts/guidance often updated during these quarterly reports.

The quarterly reporting system has worked for decades and isn't broken. The pace of new financially relevant information in the era of AI is only getting faster, all while the burden of reporting isn't more onerous. We have seen the markets react with volatile surprise to delayed economic information release by days or weeks on the part of government, one can only imagine the double surprise from an extra quarter of delay by listed companies.

Not every change is good and necessary - including this one. To change a working system in order to allow a few potentially unscrupulous entities to take advantage only makes it difficult for the investing public to understand the status of listed firm activities, or make an apples to apples assessment of these firms, by time horizon.

Even if SEC is persuaded a small group of investment fund companies and perhaps others anticipate this semiannual report model works for them, it could do a trial run of it for this group to see how stock markets react to it, and then roll it out broadly. But making the option available to the entire market without a careful experimental dry run carries more risks than rewards - less transparency, less inter/intra sector comparability, more potential for fraud, and malfeasance. These are concerns for the regulatory oversight and a trusted reporting system.

Heather Scheer — May 28, 2026
Subject: File No. S7-2026-15 From: Heather Scheer I am commenting to strongly oppose the semi-

annual reporting proposal being considered by the SEC. Half the reviewed, certified financial filings I receive each year would disappear. I feel it is important that companies must file a 10-Q which is reviewed by independent auditors, and personally signed by the CEO and CFO holding them legally accountable for its contents. The voluntary corporate communications suggested as part of the proposal that would replace them carry no such accountability to shareholders and the public. The Commission's own data show that individual investors own the majority of shares in smaller public companies, the ones most likely to take the new option. Individual shareholders like myself would lose the most information about exactly the companies we own. When the SEC considered this in 2018-2019, the CFA Institute, the Council of Institutional Investors representing about $4 trillion in long-term assets, and the empirical research record all opposed it. Rightly, the Commission declined to act. The UK ran the experiment in 2014, and more than 90 percent of UK public companies continued to file quarterly reports on their own when they had the choice. This semi-annual reporting proposal is detrimental to transparency and accountability and should be rejected. Thank you for your consideration.

Hugh V. Blanchard — May 28, 2026
Subject: File No. S7-2026-15 From: Hugh V Blanchard I strongly oppose the proposal to reduce SEC reporting to only twice a year. My family's investment portfolio depends on timely and accurate information regarding the financial health of a company as a potential investment. Cutting the SEC filing to only twice annually leaves investors with untimely information that could be several months out of date. This could result in bad decision being made as to the possible performance of an investment. This is unacceptable. Please retain the quarterly reporting requirement and take care of U.S. citizens who depend on these reports for timely and accurate information.

Jackelyn Ortega — May 28, 2026
Subject: File no. S7-2026-15 comment From: Jackelyn Ortega Affiliation: May 28, 2026 keep querterly reports. we the people should what is going.sharing is caring

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James Young Jr. — May 28, 2026
Subject: Public comment on proposed rule S7-2026-15 From: James Young Jr. Affiliation: May 28, 2026 To the Commissioners,
Quarterly reporting must be preserved.
Sincerely,

Sent from my iPhone

Janet Linle — May 28, 2026
Subject: File No. S7-2026-15 From: Janet Linle I am an 82 year old woman who has been investing since my 20's. Currently I am the treasurer for my investment club, which will soon have 3 generations of members. I take investing seriously both thru the club and my personal accounts. I want to have up to date financial information on the companies I am looking at. Please keep quarterly reporting.

Jay Richardson — May 28, 2026
Subject: Comment regarding S7-2026-15 From: Jay Richardson Affiliation: May 28, 2026 Earnings should be quarterly.

Jessica Bear — May 28, 2026
Subject: Retail investor comment on S7-2026-15 From: Jessica Bear Affiliation: May 28, 2026 Dear Secretary Countryman,
I urge you to reject S7-2026-15.
Jessica Bear

Sent from my iPhone

JL — May 28, 2026
Subject: Investor comment on S7-2026-15 From: JL Affiliation: May 28, 2026 Keep quarterly reporting for all SEC companies.

JL

Joe Scarlett — May 28, 2026
Subject: File No. S7-2026-15 From: joe scarlett I am an individual investor and use the quarterly reports to stay current with my investments. I believe that publishing semi-annual reports versus quarterly will not allow me to stay current sufficiently to trade on latest financial information.

Joel Adelman — May 28, 2026
Subject: File No. S7-2026-15 From: Joel Adelman I am an individual investor. I am strongly opposed to the proposed rule changes because they would eliminate or restrict information vital to the investing public. I, and my fellow individual investors, rely on the information in 10Q filings to make informed investment decisions. I urge you not to adopt the proposed changes.

John & Lynn Ingewrsen — May 28, 2026
Subject: File No. S7-2026-15 From: John & Lynn Ingewrsen My wife and I feel strongly that the discontinuation of quarterly reports will be a disservice to those of us who have been investing for years and owe our comfortable retirement to being able to see what a company is doing on an ongoing basis. I feel this so strongly that I have spent the last 35 years teaching (at no cost to the student) classes on how to invest without a broker, how to understand and read the quarterly report, how interpret it to avoid mistakes. Value Line is an invaluable resource that depends heavily on the quarterly report as I do. Please continue the reports requirement as it now exists!

Jorge Lemus — May 28, 2026
Subject: In re: S7-2026-15 From: Jorge Lemus Affiliation: May 28, 2026 Dear Sir/Madam,
Please reject this proposal.
❤

Josephine Foote, Investor — May 28, 2026
Subject: File No. S7-2026-15 From: Josephine Foote Eliminating quaterly reports is penny-wise-and -pound -foolish! Investors and businesses need timely information!

Kamal Passa — May 28, 2026
Subject: objection to S7-2026-15 From: Kamal Passa Affiliation: May 28, 2026 Dear Secretary Countryman,
Semiannual reporting reduces transparency.
Sincerely,
Passa Md

Karen Markley — May 28, 2026
Subject: File No. S7-2026-15 From: Karen Markley As an individual investor, I highly rely on the quarterly report information to make informed decisions regarding my investments. Please do not eliminate the quarterly reporting this would essentially eliminate half of the timely information I receive. Thank you.

Kory Hill — May 28, 2026
Subject: SEC From: Kory Hill Affiliation: May 28, 2026 I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions, as a small investor, I request that you DO NOT approve this proposal.

Thank you,

Kory Hill

Sent from AOL on Android

Leeann Obanion — May 28, 2026
Subject: Proposed rule S7-2026-15 From: Leeann Obanion Affiliation: May 28, 2026 Keep it quarterly

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Leslie — May 28, 2026
Subject: please reject S7-2026-15 From: Leslie Affiliation: May 28, 2026 CONSUMERS AND SMALL INVESTORS NEED QUARTERLY BUSINESS REPORTING TO OPTIMIZE THEIR INVESTMENT PORTFOLIOS!!! I OPPOSE THE THREATENED CHANGE TO "BI-ANNUAL REPORTING"!!!-LESLIE C. MOORE/INVESTOR

Lexi Leon — May 28, 2026
Subject: File no. S7-2026-15 comment From: Lexi Leon Affiliation: May 28, 2026 Look
Dear SEC Officials,
This proposal would harm retail investors.

Sent from my iPhone

Lynda Morgan — May 28, 2026
Subject: Opposition to S7-2026-15 From: Lynda MORGAN Affiliation: May 28, 2026 To the Commissioners,
Please keep quarterly reporting requirements in place.

Margarito Aca — May 28, 2026
Subject: Individual investor comment on S7-2026-15 From: Margarito Aca Affiliation: May 28, 2026
Dear Office of the Secretary,
I urge you to reject S7-2026-15.
Margarito Aca

Enviado desde mi iPhone

Marie Mohn — May 28, 2026
Subject: File No. S7-2026-15 From: MARIE MOHN Quarterly reporting is necessary for stakeholders to evaluate investments and assets. This is vital to the integrity and transparency of publicly traded companies.

Mark Murray — May 28, 2026
Subject: Comments on S7-2026-15 From: Mark Murray Affiliation: May 28, 2026 My retirement

accounts are heavily invested into companies and having this information provided quarterly is a requirement.

-mark

Mary Patten — May 28, 2026
Subject: File No. S7-2026-15 From: Mary Patten, Individual investor I usse quarterly reports to find companies that are increasing sales and earnings growth and to follow them for at lest 2 quarters to see if growth is continuing and use to make a decision to buy a stock. Likewise, if a stock I own or am following has a decrease in growth or sales or in margin, I consider the reason and may decide to sell based on the first quarter results or minimally, keep a close watch on stock news to decide if I should sell. Decision usually made before third quarter. These quarterly reports provide me as much information as most professional investors. If we go to semiannual/annual reports, professionals will have more timely information than me because they have access/contact with companies that I don't have available to me. Don't take away the individual investor's data that is used to make timely decisions. Deleting the quarterly report helps no one and hurts individual investors by hiding/concealing actionable data for the individual investor

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Memorandum from the Division of Corporation Finance regarding a May 27, 2026 meeting with representatives of NCACPA — May 28, 2026
MEMORANDUM
To: File No. S7-2026-15 and File No. S7-2026-18
From: Division of Corporation Finance
Re: Meeting with NCACPA
Date: May 28, 2026
On May 27, 2026, staff from the Division of Corporation Finance (Ryan Milne and Joshua Gorsky) met with representatives of the North Carolina Association of Certified Public Accountants (including Michael Scott, Robert Broome, and Will Edmondson), representatives of PricewaterhouseCoopers LLP (Kyle Moffatt and John Vanosdall), and Representative Tim Moore to discuss, among other things, the proposed rulemakings Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15) and Enhancement of Emerging Growth Company Accommodations and Simplification of Filer Status for Reporting Companies (Release Nos. 33-11419; 34-105515; File No. S7-2026-18).

Nancy Lee Stewart — May 28, 2026
Subject: File No. S7-2026-15 From: Nancy Lee Stewart Reports should remain quarterly. This is the only way to keep companies accountable.

Paul R. Keith — May 28, 2026
Subject: File No. S7-2026-15 From: Paul R Keith, MD As an investor of more than 50 years, I rely on

the quarterly financial reports from companies I invest in or are considering. Delaying such reports to every 6 months reduces the crucial financial data I rely on to make investment decisions. It puts my investment decisions in peril for unwarranted reasons. Remember: if it an't broken, don't fix it!

Pedro Cejudo — May 28, 2026
Subject: Re: S7-2026-15 From: Pedro Cejudo Affiliation: May 28, 2026 Bueno

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Rama Rajesh — May 28, 2026
Subject: Comment on semiannual reporting (S7-2026-15) From: Rama Rajesh Affiliation: May 28, 2026 Active quarterly reporting is good.

Ramón Amaro Lopez — May 28, 2026
Subject: Vote against S7-2026-15 From: Ramón Amaro Lopez Affiliation: May 28, 2026 Dear SEC Commissioners,
Semiannual reporting reduces transparency.
Ramón Amaro Lopez

Ruth — May 28, 2026
Subject: please reject S7-2026-15 From: Ruth Affiliation: May 28, 2026 To the SEC,
Quarterly reports are essential to market integrity.
Sincerely,
Ruth M Peterson

Ryan Schaefer — May 28, 2026
Subject: File No. S7-2026-15 From: Ryan Schaefer Dear Secretary, I am writing to express my strong opposition to the Commission's proposal to allow public registrants the option to switch from a quarterly to a semi-annual reporting framework (Form 10-S). As an active market participant who relies on timely data for risk management and financial evaluation, I believe extending the disclosure cycle to six months will severely degrade the structural integrity, transparency, and efficiency of our capital markets. My primary concerns regarding the transition to semi-annual reporting include: Amplification of Gap Risk and Idiosyncratic Volatility: A six-month reporting cycle introduces a dangerous information vacuum. Under a semi-annual model, material changes in operational health, supply chain stability, and inventory velocity will remain obscured from the public for up to half a year. This lack of continuous disclosure will inevitably lead to massive, violent asset price gapping on earnings release dates. The market will see an increase in overnight capital destruction as investors are forced to absorb six months of accumulated operational surprises in a single trading session. Delayed Price Discovery and Stale Trends: Efficient markets require continuous, incremental data to price assets accurately. Allowing companies to report semi-annually means equity prices will trend for months on entirely obsolete narratives. This creates an unlevel playing field where asymmetric information risk thrives, directly disadvantaging retail investors who do not have access to alternative data pipelines. The Critical Function of Frequent Cadences: Regular, predictable, quarterly touchpoints ensure that public companies behave with consistent

transparency. While a three-month cadence requires discipline, it ensures that management remains accountable to its baseline operating targets in real-time. In contrast, a six-month cycle represents an eternity in modern, algorithmic markets, completely breaking the historical baseline of corporate accountability. While proponents argue that quarterly reporting places an administrative burden on companies, the infrastructure for modern corporate accounting is highly automated. The compliance cost of compiling quarterly data is a minor, necessary premium paid to maintain public investor trust and market liquidity. Frequent, structured transparency is fundamental to a well-functioning market. I strongly urge the Commission to reject the proposed Form 10-S and maintain the current mandatory quarterly reporting framework to protect investors and maintain orderly, transparent markets. Sincerely, Ryan Schaefer Individual Investor

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Scott Miller — May 28, 2026
Subject: File No. S7-2026-15 From: Scott Miller As an equity compensation expert, I appreciate SEC filing obligations, as they protect American investors and demand some accountability and clarity from public company leaders. Reducing visibility will surely hurt the American investing public. You simply cannot assume individuals will act in the best interest of their countrymen with their personal compensation on the line, as it often is with public company leaders and SEC filings. Thank you for protecting Americans by keeping the reporting quarterly.

Steven Casabona — May 28, 2026
Subject: File No. S7-2026-15 From: Steven Casabona If the SEC makes these changes, the retail investor AGAIN comes up with the short stick. I personally would not invest in a company that does not report quarterly.

Vicki Kroc — May 28, 2026
Subject: File Number S7-2026-15 From: Vicki Kroc Affiliation: May 28, 2026 To the SEC regarding File # S7-2026-15:

I am a member of an investment club that is part of the National Association of Investment Clubs (NAIC). The proposal to reduce the number of certified financial filing each year by half is NOT what we want as investors. Having these filings reviewed by independent auditors and then signed by the CEO and CFO of our holdings is critical to our ability to make better decisions on what companies we invest in and even more importantly to time our purchase decisions and sales decisions during each and every quarter of the year. We place our trust in these filings and along with our own research and analyses are the guidelines for those decisions.

Our club meets monthly and most of the stocks in our portfolio are reviewed each month. Waiting 6 months for every financial filing would make our investment decisions extremely difficult to do in a timely manner. Over the more than 30 years our investment club has been "in business" we know the value of making purchase and sales decisions in a timely manner. Without these certified filings how can we do that with any confidence?

Each of our members invest regularly within the club, but we are also private investors. We are

funding our retirements and the education of our children and grandchildren with our investments. Why would you make this more difficult for us? If it is in the effort of saving money, consider taking a small pay cut before hindering investors who support these companies. We truly believe in the companies we support, please help us by providing timely and accurate reporting of their efforts.

Vicki

Vicki Kroc
Financial Analyst
Abundance Strategist Investment Club
Member NAIC

Alexandre J Vautrin — May 27, 2026
Subject: Comment - S7-2026-15 From: Alexandre J Vautrin Affiliation: May 27, 2026 To the Securities and Exchange Commission,
If you do this, you will destroy a democratizing aspect of the free market. It will be another step towards the downfall of the United States, and you will all be remembered as cowards who let the greatest nation on earth die.
Anon

Get Outlook for iOS

Anonymous — May 27, 2026
Subject: File No. S7-2026-15 From: Anonymous Please do not make the mistake of removing quarterly filings and the protections they provide for individual investors.

Arnold Bass — May 27, 2026
Subject: File No. S7-2026-15 From: Arnold Bass I am writing as an individual investor to express my strong opposition to any proposal that would reduce the frequency of corporate earnings reporting from quarterly to twice a year. I believe such a change would meaningfully weaken market transparency, reduce investor confidence, and ultimately harm both retail investors and the broader financial system. Quarterly reporting is one of the most important mechanisms we have for maintaining timely, accurate insight into a company's financial health. These reports allow investors to evaluate performance trends, assess management decisions, and make informed investment choices based on current information rather than outdated data. Moving to semiannual reporting would create longer periods of uncertainty, widen information gaps, and increase the likelihood of market volatility driven by speculation rather than facts. Less frequent reporting would also disadvantage individual investors compared to institutional investors who have greater access to alternative data sources. Quarterly disclosures help level the playing field by ensuring that all market participants receive standardized, regulated information at predictable intervals. Furthermore, quarterly reporting promotes accountability. Companies are more likely to maintain disciplined financial practices when they know their performance will be reviewed and disclosed every three

months. Reducing this cadence risks weakening oversight and could allow emerging problems to go unnoticed for longer periods. While I understand the desire to reduce regulatory burdens on public companies, I believe the benefits of quarterly reporting far outweigh the costs. Transparency is the foundation of healthy markets, and any step that reduces it would be a step backward for investors and the public. Thank you for considering my perspective on this important issue. I urge the Commission to preserve quarterly earnings reporting requirements in the interest of fairness, transparency, and market stability.

Barbara Stanley — May 27, 2026
Subject: File No. S7-2026-15 From: Barbara Stanley I disagree with these changes. Financial decisions are based on these quarterly reports. I do not want to see changes.

Bart Gardner — May 27, 2026
Subject: File No. S7-2026-15 From: Bart Gardner I vehemently oppose this change to reporting requirements

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Bill Kraynak — May 27, 2026
Subject: S7-2026-15 From: Bill Kraynak Affiliation: May 27, 2026 I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would lose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions. As a small investor, I request that you DO NOT approve this proposal.

Thank you,

Bill Kraynak
[REDACTED]

Bobby Hill — May 27, 2026
Subject: Vote against S7-2026-15 From: Bobby Hill Affiliation: May 27, 2026 To the Commissioners, I rely on quarterly disclosures to make informed decisions.
Respectfully, Bobby Hill

Bradley Lawson, (Retail) Retirement Investor — May 27, 2026
Subject: File No. S7-2026-15 From: Bradley Lawson Cutting in half the number of financial quarterly

filings we have available to make investment decisions would put us at a greater disadvantage than we already experience. I, and some other investors I have spoken to are vehemently opposed to this.

Carl Williams — May 27, 2026
Subject: Comment on S7-2026-15 From: Carl Williams Affiliation: May 27, 2026 To the Commissioners,
I urge the Commission to withdraw S7-2026-15.
Sincerely, Carl m Williams

Cheryl Shaw, Personal Stock investor — May 27, 2026
Subject: File No. S7-2026-15 From: Cheryl Shaw Many of us private investors rely on 10K reporting and other public disclosures to make informed decisions. I oppose semi-annual reporting. Quarterly reporting does not interfere with investment decisions and I hope that decision makers would understand the friction and barriers (like AI and algorithm-driven trading) that are currently reducing, if not blocking, private, unsophisticated investors ability to achieve profits. Restricting to semi-annual reporting would only make it impossible for a personal investor to make intelligent decisions. In the age of AI, why would we not move toward MORE reporting instead of less?

Chris Parisi — May 27, 2026
Subject: File Number S7-2026-15 From: Chris Parisi Affiliation: May 27, 2026 Please do not change SEC requirements that corporations file quarterly reports. The current scheme is extremely beneficial to independent investors like me. Requiring corporations to submit audited, personally signed filings on a quarterly basis allows me to stay on top of corporate earnings and identify both solid investments, and also to identify when those investments are turning sour. Major investment firms can weather losses caused by gaps - but an individual investor like me needs the extra data obtained from quarterly reports to stay on top of my investments.

In 2018 and 2019, the SEC considered this change. For good reasons then it was abandoned. Those same reasons exist today. Please reconsider this short sighted decision - it only benefits the top 1% and will hurt individual investors, and voters, like me.
Thank you.
Chris Parisi

Christi Powell, CFP, IAR,Perissos PWM DBA Falcon Financial of Oklahoma, LLC — May 27, 2026
Subject: File No. S7-2026-15 From: Christi Powell, CFP I strongly oppose the idea of semi-annual reporting without requiring audit certification and the inclusion of legal jeopardy attached to management. It would be rife with obfuscations, making it impossible for investment managers to accurately assess the company. Surely AI will streamline the creation of 10-Qs and the analysis of same for all parties. Thank you for your consideration of these concerns. Sincerely, Christi Powell, CFP

Christopher Craft, Sales Director and Financial Literacy Coach — May 27, 2026
Subject: File No. S7-2026-15 From: Christopher Craft Here is a draft of the comment paragraphs for your SEC submission, written from the perspective of an active individual investor and financial literacy coach who relies heavily on quarterly data to maintain transparency and trust in the market. --- ### Why Individual Comments Matter to the SEC The U.S. Securities and Exchange Commission (SEC) explicitly states that public comments from individual investors are a vital part of the rulemaking process. While institutional investors have massive legal teams to voice their concerns, the SEC's primary mandate is to protect regular investors and maintain fair, orderly, and efficient markets. Hearing directly from individuals provides the Commission with real-world insights into how regulatory changes impact everyday market participants, ensuring that policy decisions are not shaped solely by corporate interests. --- ### Draft Comment for [Submit Comments on S7-2026-15](https : / / www . sec . gov / comments / s7-2026-15 / semiannual-reporting#no-back) As a Sales Director, financial literacy coach, and active individual investor, I am writing to express my strong opposition to the proposal to shift from quarterly to semiannual reporting. In my role coaching others on financial literacy, I constantly emphasize that timely data is the bedrock of smart, confident investing. Personally, I rely extensively on Form 10-Q filings every single quarter to evaluate company performance, track operational health, and cross-reference financial statements against management's stated goals. Waiting six months for a single update severely diminishes an individual investor's ability to make agile, informed decisions. Moving to a semiannual reporting structure significantly degrades corporate transparency and weakens our ability to keep tabs on C-suite behavior. A six-month window creates a dangerous information vacuum where corporate mismanagement, shifting risk profiles, or poor strategic decisions can be obscured for far too long. Reducing the frequency of these disclosures opens the door to unethical corporate behavior, as executives would face far less immediate accountability to the public. Ultimately, eroding the frequency of these vital public filings will only breed widespread doubt in the integrity of the stock market. Transparency is what builds investor confidence; withholding information for longer periods will inevitably lead to market volatility and a erosion of trust. To protect the retail investing public and ensure market integrity, the SEC must maintain the current quarterly reporting framework.

Christopher Reynolds — May 27, 2026
Subject: File No. S7-2026-15 From: Christopher Reynolds I oppose such proposal and vote to keep earning calls quarterly. Heck, I would want to suggest monthly given all the efficiency gains AI provided.

Dan Gordner, Retired — May 27, 2026
Subject: File No. S7-2026-15 From: Dan Gordner Being of retirement age, I need to make financial decisions quickly, based on timely information. 6 months is NOT timely.

Daniel Krzysiak — May 27, 2026
Subject: S7-2026-15 - semiannual reporting comment From: Daniel Krzysiak Affiliation: May 27, 2026 To the Commission,
Bruh wtf every 6 months yo this can't be real cuh. Need my financial reports quarterly ya heard.
Sincerely,
Daniel crypto guru

Sent from my iPhone

David A Miller — May 27, 2026
Subject: File No. S7-2026-15 From: David A Miller As an individual interester I rely very heavily on the quarter reporting of the public companies I invest in. My investing in the USA economy is a very important way of me supprtig my retirement with out any reliance on any charities. It is very important that the free, full and timely disclosure of information on companies be maintained. I support that the sytem not be changed.

David Hayden — May 27, 2026
Subject: File No. S7-2026-15 From: David Hayden As technology gets better and cheaper, there's no reason to permit less frequent financial reporting. Heck, companies could provide MORE frequent reporting with the same or less effort than 10 years ago. There is no reason to allow companies to report every 6 months. As an individual investor, I rely strongly on the SEC filings to get "real" data instead of the spin that so many companies give in their press releases. Please hold corporations to the standards that we've used for decades.

Dene M Alden — May 27, 2026
Subject: File No. S7-2026-15 From: Dene M Alden As a fundamental retail investor, quarterly reporting is vital to my retirement. This quarterly data shows me the directions of each of the companies I invest in for income and growth. Weaking the SEC requirements doesn't assist the day-by-day investor which I am. The SEC is vital in securing data for the retail investor and changing from every three months to twice a year and lowering the standards to cover this process does not help the shareholders.

Diane Wheeler — May 27, 2026
Subject: File Number S7-2026-15 From: Diane Wheeler Affiliation: May 27, 2026 Changing the rules to get rid of the quarterly reporting rule is a disastrous idea! Companies will hide behind the lack of accountability! We, as investors will be uninformed and much more at risk as investors.

Also, employees will be more vulnerable. Sometimes the only way employees can find out how their employer is doing is by the financials.

PLEASE DO NOT CHANGE THE QUARTERLY REPORTING RULE!

Donna Wong — May 27, 2026
Subject: File No. S7-2026-15 From: Donna Wong I oppose the proposal to stop the quarterly reports. I am an investor and have been one for more than 25 years. I rely on the reports for information and investing strategy. I'm a long term investor and need to know how each company I own is progressing on their growth. DO NOT STOP the QUARTERLY REPORTS!

Ed. Brill, Individual Investor — May 27, 2026
Subject: File No. S7-2026-15 From: Ed. Brill As an individual investor I believe for the SEC to reduce the frequency of public reporting requirements for businesses would be a huge step backward. I and other individual investors use those reports to make informed investment decisions. Investors need more and better information upon which to make investment decisions not less. If anything the frequency of today's quarterly reporting should be increased to every 2 months or even monthly. Businesses have (or should have) the data for today's quarterly reporting available to them on a daily or weekly basis. Why not share it immediately with investors? Why report twice a year? For which half years would be required? Spring and fall, i.e. first and last calendar halves? Or winter and summer? Many, perhaps most, manufacturing and service businesses have calendar cycles peculiar to each industry. Information on these seasonal variations is essential for making informed investment decisions. Why not just once a year? Require annual reporting only without any interim reporting. At least information for calendar cyclic businesses would be directly comparable. Better yet, let's go back a hundred years to the good old days, without reporting requirements and abolish the U.S. Securities and Exchange Commission (SEC) altogether and simply promote saving money "in a mattress"!

Elizabeth Hill — May 27, 2026
Subject: Comment on proposed rule S7-2026-15 From: Elizabeth Hill Affiliation: May 27, 2026 To whom it may concern, I strongly oppose moving to semiannual reporting. Thank you, Elizabeth Hill

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Elke Doddridge — May 27, 2026
Subject: in re: S7-2026-15 From: Elke Doddridge Affiliation: May 27, 2026 Dear SEC Staff,
Please Keep 3 month reporting.
Sincerely,
Elke Doddridge

Ellen Burgeson — May 27, 2026
Subject: S7-2026-15 From: ELLEN BURGESON Affiliation: May 27, 2026
I understand the SEC has proposed allowing public companies to file financial reports twice a year instead of quarterly. This doesn't seem fair for the investors of public companies! I have been a member of an Investment Club for over 30 years, and we use those quarterly reports as a basis for our buy/sell decisions. By dropping our information down to twice a year our decision making would be severely affected concerning buys and sells. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need sound, up to date information to make good investing decisions. As a small investor, I request that you DO NOT approve this proposal.

Sincerely,

Ellen Burgeson

Sent from my iPad

Ginger Riddle, Retired Teacher — May 27, 2026
Subject: File No. S7-2026-15 From: Ginger Riddle I am opposed to the proposed changes to quarterly filings. Half the reviewed, certified financial filings we get each year would disappear. Accountability would be decreased since a 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. The Commission's own data show that individual investors like me own the majority of shares in smaller public companies, the ones most likely to take the new option. We would lose the most information about exactly the companies we own. The SEC has been here before. When the Commission considered this in 2018-2019, the CFA Institute, the Council of Institutional Investors representing about $4 trillion in long-term assets, and the empirical research record all opposed it. I want to go on record as saying that I oppose it this time as well.

Gloria Gunn — May 27, 2026
Subject: File Number S7-2026-15 From: Gloria Gunn Affiliation: May 27, 2026 I am writing to express my strong opposition to the proposal of changing the 10-Q reporting requirement from a quarterly to a semi-annual basis.

As an individual investor with a portfolio of over 50 companies, I rely heavily on the data provided in quarterly filings to make informed decisions on whether to hold, buy, or sell my positions. Frequent financial reporting is essential to ensuring that the numbers remain reliable and transparent. Reducing the frequency of these reports would significantly limit my ability to monitor my investments and react to financial changes in a timely manner.

I believe that maintaining quarterly 10-Q filings is vital for investor protection and market integrity. Thank you for your time and for considering my perspective on this matter.

Best regards,

Gloria Gunn
750

Gregory Pittman — May 27, 2026
Subject: File No. S7-2026-15 From: Gregory Pittman Half the reviewed, certified financial filings we as investors get each year would disappear. A 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. The action, if approved dramatically impacts the ones most likely to take the new option. Investors would lose the most

information about exactly the companies we own. I'm against reducing quarterly reporting in half.

H Michael Bradley, Retired Personal Investor — May 27, 2026
Subject: File No. S7-2026-15 From: H Michael Bradley I consider quarterly reports for the companies I own stock in or am considering owning as important oin timely decisions. Please do not remove this required reporting.

Harold Hoffman — May 27, 2026
Subject: File No. S7-2026-15 From: Harold Hoffman As an investor I need and rely on frequent, reports of financial performance. Reducing reporting requirements to semi-annual is not acceptable to me. If this bill psses and is signed into law, those companies who reduce their reporting frequncy will also reduce the chance that I will invest in said company.

Homer Hill — May 27, 2026
Subject: S7-2026-15 comment From: Homer Hill Affiliation: May 27, 2026 Keep it quarterly ! The big corporations need to be held accountable!

J9nes — May 27, 2026
Subject: proposed rule S7-2026-15 From: J9nes Affiliation: May 27, 2026 To the Commissioners,
The proposed rule weakens investor protection.
Thanks,
J9nes

Jacques Laufer, Retiree — May 27, 2026
Subject: File No. S7-2026-15 From: Jacques Laufer The is crazy proposal. Who do you think this would help? Another Trump directed cop-out to the rich and influential!

Jacques Nguema — May 27, 2026
Subject: File No. S7-2026-15 From: Jacques Nguema Please let's keep providing Quaterly reports for transparency and accountability. It helps in analyzing companies regularly and make financial decisions.

Jeff Gorman — May 27, 2026
Subject: File No. S7-2026-15 From: Jeff Gorman I think quarterly reports are essential for analyzing potential investments. They are also essential to spot problems with an investment thanks to current SEC reporting requirements. Management should be focused on the best long term decisions for the health of the company, not stock prices.

Jeffrey Aaronson — May 27, 2026
Subject: Comment on S7-2026-15 - semiannual reporting From: Jeffrey Aaronson Affiliation: May 27, 2026 Dear Members of the Commission,
I do not support semiannual reporting.
Sincerely yours,
Jeff Aaronson

Jennifer Adair — May 27, 2026
Subject: File Number S7-2026-15 From: Jennifer Adair Affiliation: May 27, 2026 As a long-term Investor I use Form 10-Q filings to monitor a company's financial health, short-term performance, and emerging risks between annual reports. I read the reports to understand management's perspective on sales growth, profit margins, and shifting market demand. Also to compare the current quarter's balance sheet, income statement, and cash flow statement against the same period from the previous year to spot trends.

I am asking to please consider not changing quarterly reports to twice a year.

Thank you for your consideration.

Jennifer Adair

Jeremy Smith — May 27, 2026
Subject: Opposition to S7-2026-15 From: Jeremy Smith Affiliation: May 27, 2026 I believe quarterly reports are necessary to ensure accountability and transparency. Six months is too long to wait for an update. And given the power of technology, it should be easy for companies to comply with quarterly requirements. Frankly, it's their job and they need to do it.

There is danger in a bad actor being able to use a longer reporting period to conceal fundamental problems.

Jim Lohbeck — May 27, 2026
Subject: File No. S7-2026-15 From: Jim Lohbeck Keep filings quartely

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John Beck, Retired CPA Inactive — May 27, 2026
Subject: File No. S7-2026-15 From: John Beck Subject: File Number S7-2026-15 I am an individual investor. I rely heavily on the quarterly reported information from the public companies in which I have holdings or about which I am studying to determine if I should acquire their stock. Getting that information only twice a year would severely limit my knowledge of those companies. Many small and medium size companies do not have analyst coverage by any of the major financial data

organizations such as Value Line and Morningstar. Please consider the smaller individual investor and our limited access to information about company performance upon which we rely to make solid investment decisions.

Julia Hartfelder — May 27, 2026
Subject: File No. S7-2026-15 From: Julia Hartfelder I do not think it would be wise to drop quarterly reporting of financial information for companies. Investors need this information to make sound decisions on companies. Half the reviewed, certified financial filings we get each year would disappear. A 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. It would not be a wise decision to not require these filings. I am against dropping the quarterly reporting for public companies. I would like quarterly reporting to be required of all public companies now and in the future.

Julie Meador — May 27, 2026
Subject: File No. S7-2026-15 From: Julie Meador - File Number S7-2026-15 I have been a member of BetterInvesting for over 20 years and am an individual investor. I use company 10-Q reports and other quarterly reports to make investment decisions every quarter. I do not believe we should let companies off from reporting on a quarterly basis. We need transparency. File Number S7-2026-15

Justin — May 27, 2026
Subject: Investor opposition to S7-2026-15 From: Justin Affiliation: May 27, 2026 Hello whoever reads this.

I am Justin,
A middle aged working professional that is almost exclusively invested in US companies and index funds.
If this proposal goes through I will have to reallocate a large percent or all of my retirement savings from US based companies and index funds to international ones. I will not be investing in companies that can go quiet on reports for half a year at a time and leave me in the dark in regards to latest information. There is no profit percent that is worth the risk of 6 months of no news.
Every month I currently put a large section of income into US stocks and if I have so little visibility In the companies then I can not trust the information I have in such a rapidly changing environment that currently exists.

Thank you for your time and hope this does prevent this horrible proposal.

Sincerely,
Justin

Kali Lawson — May 27, 2026

Subject: S7-2026-15 From: Kali Lawson Affiliation: May 27, 2026 Dear SEC,

This rule benefits insiders at the expense of ordinary investors.
Sincerely yours,
Kali Lawdragon

Karen Steige — May 27, 2026
Subject: File No. S7-2026-15 From: Karen Steige As an individual investor, I utilize these reports to make decisions for my investment portfolio. A lot can happen in a 3 month period that affects these decisions. Obviously it is up to the individual companies to determine their reporting periods, but I would expect that any business that is publicly traded has the automation and resources to continue quarterly SEC reporting. I can't imagine they get a huge lift from removing two reports per year.

Karl Lawrence — May 27, 2026
Subject: File No. S7-2026-15 From: Karl Lawrence I urge the SEC to leave well-enough alone. Quarterly reports are good for transparency. Besides, the "increased regulatory flexibility" that supposedly justifies the change is not borne out by research on the subject.

Ken Heil, Personal Investor — May 27, 2026
Subject: File No. S7-2026-15 From: Ken Heil As an individual investor I also work with investment clubs and I oppose the SEC’s proposal to replace quarterly reporting with semiannual reporting. Quarterly reports are important for tracking portfolio holdings, evaluating new opportunities, and making informed decisions throughout the year. Waiting six months for updated financial information I would be using old information. For investment clubs, these reports also support group analysis, investor education, and more thoughtful discussion about company performance and risk. If reporting is reduced to twice a year retail investors like myself and clubs will have less timely public information while the institutional investors will not loose much due to their deeper and more connected resources and access to the companies. This proposal would weaken transparency and make it harder to identify problems early, so the Commission should reject it and preserve quarterly reporting.

Kevin D. Carey — May 27, 2026
Subject: Proposed rule S7-2026-15 From: Kevin D. Carey Affiliation: May 27, 2026 CaryDear SEC Staff,
I urge the Commission to withdraw S7-2026-15.
Willa

L. Catherine Sisk — May 27, 2026
Subject: File No. S7-2026-15 From: L. Catherine Sisk It is critical to continue to require companies to file quarterly reports, for investors and interested parties to analyze company's data - twice a year is not adequate =

Latoya Edwards — May 27, 2026
Subject: Comment: S7-2026-15 From: Latoya Edwards Affiliation: May 27, 2026 To the Members of the Securities and Exchange Commission,
The proposed rule weakens investor protection.
Sincerely yours,
Latoya Edwards

Sent from my iPhone

Lauren Gaunt, Private Investor — May 27, 2026
Subject: File No. S7-2026-15 From: Lauren Gaunt I am a private, individual investor and, if this proposal is enacted, half of the required, reviewed and certified financial filings I get each year would disappear. This is unacceptable! I understand a 10-Q filing is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. However, any voluntary corporate communications that would replace them carry none of that. Further, I understand the SEC's own data show that individual investors own the majority of shares in smaller public companies. And these smaller companies seem to me most likely to take the new option herein proposed. I would lose the most information about exactly most of the companies I own. This is unacceptable! Lastly, I understand when the SEC previously reviewed this in 2018-2019 the empirical research record all opposed it and the SEC declined to act. Please decline to act again on this proposal. Thank you.

Leigh Vaughan — May 27, 2026
Subject: File Number S7-2026-15 From: Leigh Vaughan Affiliation: May 27, 2026 Hi SEC,
As a long term 80 year old, American citizen, and investor, I want to add my comment and objection to the recent consideration of only allowing USA public companies to file quarterly updates only every 6 months instead of every 3 month!

Long-term and short-term investors rely on the continued, every 3 month transparency of public companies' requirement to update their quarterly accounting data, and future outlooks. Six months is too long without the required release of pertinent and trade-sensitive information!

Please do not change the current requirement for Quarterly Reporting! Thank you,

Leigh Vaughan
[REDACTED]

Lori Carroll — May 27, 2026
Subject: Opposition to S7-2026-15 From: Lori Carroll Affiliation: May 27, 2026 Stop this vote,you will be screwing your investors...

Lori Carroll — May 27, 2026
Subject: File No. S7-2026-15 From: lori carroll Stop this vote,you will be screwing your investors...

Mark Metzing — May 27, 2026
Subject: RE: PROPOSED RULE S7-2026-15 From: Mark Metzing Affiliation: May 27, 2026 To whom it may concern,
Please keep statements on a quarterly basis. It is the only window that a small investor has into the current state of any particular company.
Thank you for protecting the average investor as well as other corporations.

Sincerely, Mark Metzing

Marshall McDade Jr. — May 27, 2026
Subject: File No. S7-2026-15 From: Marshall McDade Jr. Quarterly reporting requirement should remain. Changing to semi-annual or even annual reporting does not provide the investing public with timely and relevant information for making investment decisions. It would further lessen the information available to the small investor compared to professional investors that have greater access to SEC corporations.

Michael Fleming — May 27, 2026
Subject: File Number S7-2026-15 From: Michael Fleming Affiliation: May 27, 2026 I am a middle class, private investor, who does not pay investment advisors for their opinion because I want to keep more of the money I earn. When I invest in a company, I do so because I research the company myself and I am able to tell you exactly why I invested in it. I don't invest in a company just because an investment advisor tells me it's "hot".

The only way I have of learning about a company is through their QUARTERLY, audited and certified financial filings. If the SEC allows companies to reduce their filing to two a year, private investors will be kept in the dark. That leaves the companies and brokerage house more latitude to game the system by releasing misleading or totally false information to the financial press without any real way of checking their financials to see if what they say is plausible.

Please do not reduce the number of filings.

Respectfully,

Gabriele Fleming
[REDACTED]

Michael Maglothin — May 27, 2026
Subject: File No. S7-2026-15 From: Michael Maglothin Keep it quarterly... I'm sure the boards of those companies are not letting management report semi yearly. Also, a 6 month cadence gives a huge advantage to institutions and insiders. It also gives companies more opportunity to wait on bad news, which is another advantage to institutions and insiders because they can react faster than individuals

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Michael Zawitkowski, NAIC — May 27, 2026
Subject: File No. S7-2026-15 From: Michael Zawitkowski I strongly oppose the move to only collect information from companies on a half year basis instead of quarterly. It is hard enough to get information about the companies. In the private market no responsible investor and fiduciary would check in on their investments only twice yearly, in fact there are institutional investors that expect monthly updates. Companies are not required to put themselves on the public market to allow outsiders to speculate, but if they do they should honor the responsibility to provide more information, not less. Furthermore, we are living in a world where markets and trends are fluctuating more quickly, not slowing down. In the words of the late Donella Meadows: “If I could, I would add an Eleventh Commandment: Thou shalt not distort, delay, or sequester information. You can drive a system crazy by muddying its information streams. You can make a system work better with surprising ease if you can give it more timely, more accurate, more complete information.“ and in the words of the great Edward Deming: “In God we trust; all others bring data.” Please do not create a world where information is delayed, untimely, and untrustworthy. If you do, I will be forced to move my investments off the public stock exchanges to other vehicles that provide more timely reporting for key decision making.

Michelle Lewis — May 27, 2026
Subject: File No. S7-2026-15 From: Michelle Lewis Commissioners, I am writing to oppose the proposal to allow public companies to reduce financial reporting from quarterly to semiannual filings. As an individual investor and someone who works with investors, I rely heavily on quarterly financial data to evaluate companies, monitor performance, assess risk, and make informed investment decisions. Quarterly reports provide timely, reviewed, and certified information that helps maintain transparency and confidence in the markets. A Form 10-Q is not simply a voluntary corporate update. It is reviewed by independent auditors, signed personally by the CEO and CFO, and subject to legal accountability. Replacing these filings with less formal communications would reduce the quality, reliability, and consistency of information available to investors. This change would especially harm individual investors, who often own shares in the smaller public companies most likely to stop quarterly reporting. Less frequent reporting means less transparency precisely where investors need it most. The SEC previously considered and declined similar changes, and major investor organizations and research strongly opposed reducing reporting frequency. Those concerns remain valid today. Transparent and timely disclosure is essential to fair and efficient markets. I respectfully urge the Commission to reject this proposal and preserve quarterly reporting requirements for public companies. Sincerely, Michelle Lewis

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Mutual Fun Investment — May 27, 2026
Subject: File No. S7-2026-15 From: Mutual Fun Investment Quarterly reports, independently audited

should remain firmly in place to maintain the proper accountability that is a minimal standard for the industry. A strong NO to eliminating these and going to a voluntary reporting system.

Nancy Ambrose — May 27, 2026
Subject: File No. S7-2026-15 From: Nancy Ambrose Why do you want to give us less important information to work with? Are you siding with the big companies? That will make them happy.

Pamela Pappas — May 27, 2026
Subject: Comment letter on S7-2026-15 From: Pamela Pappas Affiliation: May 27, 2026 To the Honorable Commissioners,
Please STOP.
It seems like the biggest money always gets the biggest opportunities to change the rules.
If a new law, or change of any kind does not protect and keep every investor current on all happenings within the company, don't do it. Are you really considering opening a door that will allow corruption by rule and law?
Honorable Commissioners? By your deeds you shall be known.
Pamela Pappas

Sent from my iPhone

Patricia A McGarrity — May 27, 2026
Subject: File No. S7-2026-15 From: Patricia A McGarrity As an individual investor for many, many years, I have relied on quarterly reports for timely news about the companies I invest in. Semiannual repots just do not cut it. It gives the company or its officers six months to hide their shenanigans!!!!

Patricia Ann Murray, Assistant Professor of Management/Marketing, Retired — May 27, 2026
Subject: File No. S7-2026-15 From: Patricia Ann Murray I oppose the SEC allowing public companies to file financial reports twice a year instead of quarterly. In doing so we would lose the most information about exactly the companies we own, thus, hampering decision making.

Philly Fofo — May 27, 2026
Subject: File Number S7-2026-15 From: Philly Fofo Affiliation: May 27, 2026 I am firmly against changing the SEC quarterly reporting requirement. It would cause financial hardship to all investors. Quarterly information provides the investor with current information; if that is changed to semi-annual, the investor does not have time to react. Please do not allow this proposed change to occur.

Best Regards,
Phil Fodera CPA

Port Engineering Consultants — May 27, 2026
Subject: File No. S7-2026-15 From: Port Engineering Consultants Please reject this proposal.

Raymond Mendoa — May 27, 2026
Subject: File No. S7-2026-15 From: Raymond Mendoa I would like to see quarterly reports as we have seen on a regular basis.

Richard Rinvelt — May 27, 2026
Subject: File No. S7-2026-15 From: Richard Rinvelt I am an individual investor and use the quarterly reports extensively. My concern is that many smaller companies will not report quarterly because of this proposed change in reporting. This will put many of the individual investors at a disadvantage. We use these quarterly reports as a means to see the progress of the small and medium size companies that we invest in. If I don't have current information (Quarterly reports) I will not be investing as much as I am now because I will not have current and up to date information on the company.

Robert Hec — May 27, 2026
Subject: File No. S7-2026-15 From: Robert Hec As an investor quarterly reporting is critical to my keeping up to date with the developments within companies. Keeping management accountable is critical to assessing turnarounds, strategic developments, and acquisitions in a timely factor. Already reporting is 30 to 60 days delayed from actual quarter dates. This would delay updates to 7 months. Justifying the daily actions in the market will suffer with this delay. Thank you for accepting my comments.

Roger Scott, Registered Investment Advisor and CFP — May 27, 2026
Subject: File No. S7-2026-15 From: Roger Scott I and other professionals and the public rely on mandated quarterly reports to keep our analysis up to date. Please do not change existing policy.

Ronald Axler, Individual Investor — May 27, 2026
Subject: File No. S7-2026-15 From: Ronald Axler Quarterly statements have been required for decades without the world coming to an end. Originally, much of the work producing them was done manually. Today we have super fast computers to help the process, so the burden have been greatly diminished. To eliminate such requirements only serves to help those who want to deceive keep others i the dark longer. If anything, stronger demands should be taken to make officers of companies personally liable for misrepresentations. Fining companies doesn't affect those who cause the misdeeds.

Sheryl R Carter — May 27, 2026

Subject: File No. S7-2026-15 From: Sheryl R Carter Quarterly reports gives me an ideal of how the company is doing sooner than later.

Stephen Koch, Individual Investor — May 27, 2026
Subject: File No. S7-2026-15 From: stephen koch As an individual investor I rely on quarterly company reports for accurate and up to date financial information. Making these reports available only two times per year will reduce the timeliness of these financial reports and therefore reduce accuracy of investment decisions on my part. Please keep things the way they currently are. Thank you.

Stephen Soffron — May 27, 2026
Subject: File No. S7-2026-15 From: Stephen Soffron I want quarterly reporting of financial performance to stay as it is. With the sped the economy is changing I think 6 month intervals are not enough to keep on top of things

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Steve Anderson — May 27, 2026
Subject: File No. S7-2026-15 From: Steve Anderson As a long-term investor, this idea for reform misses the mark. I often review specific quarter to quarter changes in business operations to guide long-term investment decisions. Rolling back modern quarterly reports to some perceived older ideal reduces the timeliness of available information and materially impairs the quality of available information. If, after several decades of quarterly reports, we find pieces of quarterly reports to be burdensome and repetitive (a premise which is hard to dispute), the Commission serves my interests as an investor by pursuing initiatives to make quarterly reporting both less burdensome to the business and more useful to the investor, not by eliminating them. In my opinion, the Commission should leverage modern abilities to process information to seek ways to make more and better information available more quickly and more streamlined for investors, rather than reverting to older eras in which less information was available. After receiving public comments, the Commission should not go backwards to a semiannual reporting structure.

Steve Satterlee — May 27, 2026
Subject: File No. S7-2026-15 From: Steve Satterlee I am a retired individual and I manage a significant portion of my investment portfolio. I am opposed to modifying the current system of quarterly financial reports from publicly traded corporations. The information in this system is critical to me in my investment decisions. I don’t have other resources that I can use and trust to made sound judgement for my retirement income. Please do not change the current system of verified, accurate, quarterly reports.

Susan Kelty, Investment Club Treasurer — May 27, 2026
Subject: File No. S7-2026-15 From: Susan Kelty I believe quarterly reports are crucial in looking up potential stocks or managing currently held stocks. It's good for the companies and good for investors. Mistakes or bad decisions can be more evident and any correction that needs to be made can be accomplished more quickly. Quarterly reports increases transparency.

Tariq Qari — May 27, 2026
Subject: File No. S7-2026-15 From: Tariq Qari We need the surly reports

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Teresa Martinez — May 27, 2026
Subject: S7-2026-15: SEMIANNUAL REPORTING PROPOSAL From: Teresa Martinez Affiliation: May 27, 2026 No de y infusesTo the Honorable Commissioners,
Please keep quarterly reporting requirements in place.
Sincerely, Teresa Martinez

Thelma — May 27, 2026
Subject: File Number S7-2026-15 From: Thelma Affiliation: May 27, 2026 As an investor, I want to be able to read quarterly reports on my investments. Financial markets & trends can be read more accurately with quarterly reporting. These companies have investor's money, & they (companies) have an obligation to inform their investors on the company's performance frequently (quarterly).
Thank you. T. Meltzer
Sent from my iPad

Vernon Ramsey — May 27, 2026
Subject: File No. S7-2026-15 From: Vernon Ramsey The elimination of Semi-Annual A 10-Q Reporting is a blatant ploy to put individual investors at a disadvantage. Use of quarterly provided data is critical for timely of investment trends, (positive/negative); limits timely generation and review of TTM. In addition, these documents, signed by the CEOs and CFOs eliminates plausible deniability of financial position. Quarterly A 10-Q Reports highlights trends, (the Canary-in-the-Coal Mine, that indicate changes in business performance; financial strength; company management direction/concerns/changes; risk factors the business face or has solved; litigation (ongoing or anticipated). All of these factors decide whether additional investment is made; taken under advisement; or shares are sold. With potentially trillions of dollars held in: Stock Funds (EFT/ETF); 401(k); 457(b); Thrift Savings; Roth Accounts; 529 Funds; Individual Portfolios, much of this managed by Fund Managers (whom we are left to trust) Clear, concise information is essential for reasonable investor and investing safety. Families, individuals, Trusts are relying on these investments for potential future income, retirement; education costs; charitable gifting; living costs; principle home purchase; legacy sources. Removal of reporting requirements that help these entities assess risk, diversify assets, and build financial potential in their households and communities does not and will not engender confidence or trust in our Nation's financial strength, stability and corporate information. Prior efforts, in 2018-2019, where the Commission declined to follow through on the submission and a United Kingdom 2014 study, (where 90% of companies continued Reporting by choice), are examples of the confidence and informational valueinvestors place in these mandatory reporting forms.

William J. R. Cole, Better Investing — May 27, 2026
Subject: File No. S7-2026-15 From: WILLIAM J. R. COLE File Number S7-2026-15 Gentlemen: I

encourage you to keep the current quarterly SEC filing requirements for all publicly traded companies, and NOT to reduce such filing requirements to a semi-annual basis. Protecting the public's interests in audited, fairly-stated financial reports on a quarterly basis allows for discovery of any fraudulent financial activities more quickly and gives myriad individual investors the opportunity to review a company's financial health more often. Thank you for considering my comments. William J. R. Cole, Individual Investor and Lifetime Member of Better Investing.

Adam Hesseltine — May 26, 2026
Subject: File No. S7-2026-15 From: Adam Hesseltine Please maintain quarterly reporting. As a small investor semi annual will ensure I do not have the information I need to make investment choices. Global semi annual reporting is not showing well and has hid major frauds

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Anne Milliken — May 26, 2026
Subject: File No. S7-2026-15 From: Anne Milliken I oppose allowing companies to opt out of quarterly reporting. There is no benefit to investors or stakeholders who are not corporate insiders. The savings to companies come at too high a cost to this country as it will enable fraud annd encourage insider trading. Be responsible to the public, not corporate lobbyists.

Anonymous — May 26, 2026
Subject: S7-2026-15 From: Anonymous Affiliation: May 26, 2026 I understand the SEC has proposed allowing the public companies to file financial reports twice a year instead of quarterly. I have been a member of an Investment Club for 31 years and we update our stock reports quarterly, based on the quarterly reports. We use these reports to decide which stock/stocks we want to invest in or which stocks we may want to sell. By dropping our information down to twice a year, you would really impact our decision making when we purchase and or sell stocks. We need current information to make informed decisions. We would loose over half of the reviewed, certified financial filings annually if this is approved. It is my understanding that currently, the 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. As I said before, we need good, current information to make good investing decisions, as a small investor, I request that you DO NOT approve this proposal.

Thank you,

Anonymous — May 26, 2026
Subject: File No. S7-2026-15 From: Anonymous As a citizen of this great country and an investor having even less visibility on companies in an environment that is already under heavy scrutiny from corruption is a terrible idea that seeks only to harm those not in the know. In my personal life I am a cost analyst for an oil and gas company and quarterly reporting is extremely important to help catch issues before they bloom out of control. Having semi-annual reporting means issues that could have serious negative effects on companies could fester and spread like rot without anyone being none the wiser. It is far more likely that this shift to a semi-annual reporting would have a grander negative effect on this great country than any of the proposed upsides being presented by its supporters. I would even go so far as to say I would strongly recommend that we move in the opposite direction

going so far as to call for monthly reporting. This is of course a rather extreme change and simply my personal opinion, but not that much more extreme than what is being suggested here. I submit this comment with my full support against amendment: S7-2026-15, Semiannual Reporting and pray that it does not come to fruition. Sincerely, A citizen of the United States of America

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Barbara Geistwhite — May 26, 2026
Subject: File No. S7-2026-15 From: Barbara Geistwhite I am against reducing the number of SEC filings to two per year. Please continue quarterly filings.

Claude Hudson — May 26, 2026
Subject: File No. S7-2026-15 From: Claude Hudson I'm a "BUY and HOLD" investor. I'm opposed to semiannual reporting. I've owned stocks that report semiannually, Roche, European banks, et. al., and it puts stock investors at a disadvantage. If the company has a problem, the investor might wait 6 to 7 months before learning about it! Meanwhile insiders start to SELL! If you want to promote stock ownership, quarterly TRANSPARENCY is CRITICAL!

Common Sense Investors of Southern California — May 26, 2026
Subject: File No. S7-2026-15 From: Common sense investors of Southern California As an investment club having the most recent data is essential in helping the club members determine which stocks to invest in.

Daniel Guidos — May 26, 2026
Subject: File No. S7-2026-15 From: Daniel Guidos United States of America. Transparency of impact to society needs to grow and not deminish. That which is done in obscurity leads to tyranny.

Dave Larsen — May 26, 2026
Subject: File No. S7-2026-15 From: Dave Larsen As an individual investor I rely on quarterly reports to make investment decisions. Cutting this information in half is not helpful. I strongly urge you to continue with quarterly reports.

David Tucker — May 26, 2026
Subject: File No. S7-2026-15 From: David Tucker Quarterly reports are currently the only opportunity to "talk" to your company in an official capacity. Four times a year should be a minimum obligation from companies and their directors. The six month plan is a bad idea and will make citizens less likely to invest.

Edward Schipp — May 26, 2026
Subject: File No. S7-2026-15 From: Edward Schipp Please retain the current practice of quarterly

reporting. Especially given the current economic climate, more frequent reporting is essential. The proposed rule will leave investors too long in the dark between reporting periods.

Eric Bonner — May 26, 2026
Subject: File No. S7-2026-15 From: Eric Bonner Please keep the reporting period for every quarter.

Eric G. Brass — May 26, 2026
Subject: File No. S7-2026-15 From: Eric G. Brass Please do not reduce quarterly reports to two times a year. We, as investment club members, rely on this data to make the best possible decisions, in time, on when to purchase and sell shares of stock. Quarterly reports help keep corporate management on course when making investment decisions that impact shareholders, employees, and the public in general.

Evan Trager — May 26, 2026
Subject: File No. S7-2026-15 From: Evan Trager I've worked in finance and am an individual investor; quarterly reporting is critical for transparency and investor due diligence, especially for smaller companies to ensure small investors are not left at a disadvantage; for instance an emerging biotech could increase (or decrease) in value 10x over a quarter, let alone in a longer time period. While non scheduled events would not be directly impacted, more casual investors may only become aware of them during earnings.

George Craig — May 26, 2026
Subject: File No. S7-2026-15 From: George Craig I use the quarterly SEC reports to determine my investment portfolio purchases & sales. These SEC filings hold the Companies Top Executives to be accountable so we do not have another Enron. I vote NO to reducing the SEC quarterly filings requirements. Thank you,

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Glenn Kewley — May 26, 2026
Subject: File No. S7-2026-15 From: Glenn Kewley To Whom It May Concern at the U.S. Securities and Exchange Commission: I am writing as an individual retail investor to express my strong opposition to any proposed rule that would reduce the frequency of public company financial reporting from quarterly to semi-annual. Quarterly reporting has long served as a cornerstone of market transparency and investor protection. Reducing this cadence to twice per year would leave investors without timely insight into a company’s financial health for extended periods - six months or more - during which material changes in revenue, earnings, debt levels, and operational performance could go undisclosed. For individual investors who lack access to the proprietary research and private management channels available to institutional players, quarterly filings are often the primary source of reliable, audited information on which investment decisions are made. This change would disproportionately harm retail investors. Large institutional investors, hedge funds, and analysts have the resources and relationships to gather informal intelligence between reporting periods. Everyday investors do not. Reducing disclosure frequency would widen this information asymmetry and undermine the Commission-s core mission to protect investors and

maintain fair, orderly, and efficient markets. Furthermore, quarterly reporting serves as a meaningful check on management accountability. More frequent disclosure discourages earnings manipulation, provides earlier warning of financial distress, and gives investors the data needed to hold company leadership responsible for stated strategies and guidance. I respectfully urge the Commission to reject any proposal that diminishes the frequency of financial reporting and to preserve the quarterly reporting standard that has served investors and markets well for decades. Thank you for considering my comments.

Gordon Stangler — May 26, 2026
Subject: File No. S7-2026-15 From: Gordon Stangler This change only benefits corporations, it does not allow investors to look into the company financials. This is a bad idea

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Gregory Hopkins — May 26, 2026
Subject: File No. S7-2026-15 From: Gregory Hopkins I wish to state my concerns about the proposed semiannual reporting. I feel it is vitally important that public companies continue to report quarterly. This transparency is needed.

Jack Jacob — May 26, 2026
Subject: File No. S7-2026-15 From: Jack Jacob I think the proposed decrease in financial reporting would put individual investors like myself at a disadvantage. I invest in small companies that would become less transparent.

James Cornell — May 26, 2026
Subject: File No. S7-2026-15 From: James Cornell As an individual investor for 50 years and member of an investment club for 20 years, I depended heavily on quarterly financial reports both for the financial data as well as for the comments from management about their business and industry. Semi-annual and annual data does not always show the seasonal trends or early indicators of trouble ahead. At one time our investment club held shares in a company headquartered in France where only semi-annual financial data was required. Eventually, we felt the lack of transparency was not worth the risk of holding that investment. Please do not place that handicap on investors in US stocks. Keep our public companies as transparent as possible. It will ensure that their shares are regarded in the best possible light - quarterly light.

John Suvari — May 26, 2026
Subject: File No. S7-2026-15 From: John Suvari Do not permit the passing of the rule which will allow for bi annual reporting.

Jordan Brandt — May 26, 2026
Subject: File No. S7-2026-15 From: Jordan Brandt The fact that this has even been proposed is a shameful commentary on America in 2026. The SEC should not take any action that increases

corruption and leaves investors in the dark. Any corporation that doesn't want to report every three months shouldn't have the privilege of being listed.

Julia Sawabini — May 26, 2026
Subject: File No. S7-2026-15 From: Julia Sawabini, Individual This is a terrible proposal. Every investment club in America counts on quarterly reports to review and analyze companies in their portfolios. We are individual investors who count on companies having to be accountable.

Karen Mariani-Mondala — May 26, 2026
Subject: File No. S7-2026-15 From: Karen Mariani-Mondala Please reconsider your plan to require companies to file financial reports to you only twice a year. This would undermine the financial transparency we rely on when deciding whether to add to our current stock holdings or whether to invest at all. Every quarter we review the SEC financial fillings for the companies in our stock club portfolio which we began in 1998. We have managed to grow that self managed portfolio to over a million dollars! It would not have been possible without having access to good financial records that were submitted to the SEC. We count on these for accuracy and transparency! Please, do not weaken the financial oversight for our country by removing the requirement that companies report quarterly earnings to The Security and Exchange Commission!!! We small retired investors are relying on you!!! Thank you for the fine financial oversight service you have provided for years. Please continue your important contribution to our country's financial integrity and its citizens wealth building opportunity!!!

Katherine Philiipp — May 26, 2026
Subject: File No. S7-2026-15 From: Katherine Philiipp I've been buying individual stocks for more than 45 years. Most of my $1m+ retirement account is in individual stocks. I research companies for investment and update the data quarterly. I really on quarterly reports for analysis and STRONGLY OBJECT to this proposal to go to semiannual reporting.

Keith DeSonier — May 26, 2026
Subject: File No. S7-2026-15 From: Keith DeSonier I review my Bank accounts monthly. I review my Finacial info monthly I review my stock companies every 3 months Please, don,t take that info away from me. Half the reviewed, certified financial filings we get each year would disappear. A 10-Q is reviewed by independent auditors, and the CEO and CFO sign it personally and can be held legally accountable for its contents. The voluntary corporate communications that would replace them carry none of that. The Commission's own data show that individual investors own the majority of shares in smaller public companies, the ones most likely to take the new option. We would lose the most information about exactly the companies we own. The SEC has been here before. When the Commission considered this in 2018-2019, the CFA Institute, the Council of Institutional Investors representing about $4 trillion in long-term assets, and the empirical research record all opposed it. The Commission declined to act. The UK ran the experiment in 2014, and more than 90 percent of UK public companies continued to file quarterly reports on their own when they had the choice.

Ken Black — May 26, 2026
Subject: File No. S7-2026-15 From: Ken Black This half year reporting concept is absurd and harmful to individual investors. There is not a true global standard and countries that have implemented it have had poor results to the point where some are thinking of restoring the quarterly reporting rules. The SEC is supposed to be representing the individual investors' rights, not enabling corporations to hide potentially upsetting news from us.

LeRoy Kester — May 26, 2026
Subject: File Number S7-2026-15 From: LeRoy Kester Affiliation: May 26, 2026 I respectfully urge you to continue to require that a companies file their 10-Q reports quarterly. Too many variables can more often than quarterly significantly change the financial results of organizations. Individual investors like me greatly rely on the quarterly reports of every publicly traded investment.
LeRoy Kester
Story City, Iowa

Sent from my iPad

Linda McMahon — May 26, 2026
Subject: File No. S7-2026-15 From: Linda McMahon I urge you not to change corporate financial reporting to twice year. Please keep it quarterly so I can study the companies I invest in! This is vital to my investing.

Lou M. — May 26, 2026
Subject: File No. S7-2026-15 From: Lou M. Quarterly reporting has been the way it's done for decades and there's no good reason to change that other than to keep regular investors in the dark and allow institutions and corporations to perpetrate all kinds of fraud. PLEASE KEEP QUARTERLY REPORTING!!!!

Margery L. Melvin, Golden West Chapter of Better Investing — May 26, 2026
Subject: File No. S7-2026-15 From: Margery L. Melvin I do not support changing corporate reporting requirements from quarterly to biannual reporting. Biannual reporting is not often enough for individual investors to be fully apprised of a company's financial health. Not being fully apprised of a company's financial health would seriously limit opportunities for investors like me to invest. I do not support this and ask the SEC to maintain quarterly reporting requirements for all companies on the exchange.

Mark Logan — May 26, 2026
Subject: File No. S7-2026-15 From: Mark Logan Do NOT allow companies to go to semi annual reporting. Keep the quarterlies!

Max Dornfest — May 26, 2026
Subject: File No. S7-2026-15 From: Max Dornfest I would like to submit a longer writeup. For now, while on my phone, I will say: please keep quarterly reporting. I invest, so as an investor and physicist, please recognize that more data is better and confidence in the marketplace having correct information is a key component of why US markets have been successful.

Michael L. Smith — May 26, 2026
Subject: File No. S7-2026-15 From: Michael L Smith Please keep it the way it is, having companies file quarterly.

Mukul Kumar, Investor — May 26, 2026
Subject: File No. S7-2026-15 From: MUKUL KUMAR We need more visibility, not less. Please keep the quarterly three-month reporting period as it is very important for transparency.

Nannette Steele — May 26, 2026
Subject: File No. S7-2026-15 From: Nannette Steele I don't make enough on SSI to get in the market. I think the big wigs need to be held accountable to the public for their stocks and if quarterly monitoring is the way it has to be then I say so be it!!

Patrick Klune — May 26, 2026
Subject: File No. S7-2026-15 From: Patrick Klune Id like to continue quarterly reporting

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Ram Medavarapu — May 26, 2026
Subject: File No. S7-2026-15 From: Ram Medavarapu It is not a good decision to let companies report every 6 months. A lot of things can happen in a 6-month period and small investors don't get to hear from company management thereby missing out on valuable information. You could argue that less reporting requirements will make companies think long term but I am highly skeptical of that proposition. Quarterly reporting helps companies get instant feedback via market price signals and not engage in dubious activities. It is understandable from a company's perspective where management would like less reporting regulations but individual investors can be the losers because of the gap in communication. Also, companies could loose too because they might not be able to attract knowledgeable and long-term investors. All said, leave the reporting requirements as they are and lessen the burdens on the amount of documentation they have to report. For example, annual reports have gone from 80 pages to 170 pages or longer in the recent 10 years.

Roberto Hernadez — May 26, 2026
Subject: File No. S7-2026-15 From: Roberto Hernadez I as an American Citizen and Investor am 100% against this proposal. This dramatic reduction in transparency gives company insiders a massive informational advantage over ordinary shareholders, who would have far fewer data points to detect deteriorating financials, accounting irregularities, or strategic missteps before they cause

serious losses. Far from reducing meaningful compliance burden, since the heavy lifting of auditing, internal controls, and financial statement preparation happens on a rolling basis regardless of reporting frequency. The rule primarily serves to obscure corporate performance, undermining the core investor protection mission the SEC was created to fulfill.

Steven Johnson — May 26, 2026
Subject: File No. S7-2026-15 From: Steven Johnson NO! Good investing requires continuous monitoring of the financial health of a business. Quarterly reports are the LEAST a publicly traded company can do to facilitate this evaluation. Shouldn't good managers be using computer technologies to reduce the cost of compliance? Companies, such as Oracle, brag about that on their earning conference calls... Don't change the requirement!

Steven Lester — May 26, 2026
Subject: File No. S7-2026-15 From: Steven Lester In a time when corporate and political corruption is at its highest and you want to give major corporations more of a chance to lie and cheat and cover up malfeasance? That is total horse hockey!!

Steven Siegel — May 26, 2026
Subject: File No. S7-2026-15 From: Steven Siegel We should continue with quarterly reporting, twice a year reporting leaves the investor in the dark.

Tim Hegstrom — May 26, 2026
Subject: File No. S7-2026-15 From: Tim Hegstrom Quarterly reports are important to shareholders, especially with respect to small companies.

Wes Bratton — May 26, 2026
Subject: File No. S7-2026-15 From: Wes Bratton Please do not stop quarterly Reporting by Companies. They are very helpful to me and our stock club in evaluating how the company and more importantly management is doing. IF reported only 6 month there would be too long a period between reports and not enough timely responsiveness on how well the company is being managed.

Amy Sommers — May 25, 2026
Subject: File No. S7-2026-15 From: Amy Sommers Keep the QUARTERLY REPORTING requirements NO Seminannual reporting

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Anonymous — May 25, 2026
Subject: File No. S7-2026-15 From: Anonymous I am a retail investor and I rely upon quarterly reporting to make decisions regarding my retirement savings and investments. I am concerned that

changing this cadence of reporting will open up the possibility of fraud or abuse.

Anthony Ventriglia — May 25, 2026
Subject: File No. S7-2026-15 From: Clifton Hosmer I do not think this is beneficial or a wise move, this is going to destroy peoples ability to make informed decisions. This also is not good for accountability of management and is just a generally bad idea. Companies need to report four times a year to keep them honest.

Carol Schlund — May 25, 2026
Subject: File No. S7-2026-15 From: Carol Schlund I don't think semiannual reporting would be in the best interest of the smaller investors. It would be asking them to blindly trust that their investment is going to be worth more than the previous period. When in reality they will have to bear the weight of a decrease that quarterly reports would have let them escape with minimal risk. Bad, bad idea!

Chris Locallo — May 25, 2026
Subject: File No. S7-2026-15 From: Chris Locallo I appreciate the opportunity to comment on the Commission's proposal to transition from quarterly to semiannual reporting. While I understand the intent to reduce compliance burdens, I believe the change would introduce significant risks to market transparency and investor protection. Quarterly reporting provides a consistent flow of information that allows the public to monitor performance trends, identify emerging risks, and evaluate management decisions with reasonable continuity. Extending the interval to six months increases the opacity of corporate operations and heightens the likelihood that material issues will go undetected for extended periods. This information gap would not be experienced equally. Insiders and sophisticated market participants often have access to alternative channels of insight - industry data, supply-chain signals, private communications, and other non-public indicators - that allow them to anticipate developments well before the public disclosures. As a result, semiannual reporting would widen information asymmetries and increase the probability of abrupt, outsized market reactions when disclosures finally occur. These dynamics undermine the Commission's longstanding commitment to fair, orderly, and efficient markets. For these reasons, I respectfully urge the Commission to retain the quarterly reporting framework to ensure that all investors have timely access to material information.

Clifton Hosmer — May 25, 2026
Subject: File No. S7-2026-15 From: Clifton Hosmer I do not think this is beneficial or a wise move, this is going to destroy peoples ability to make informed decisions. This also is not good for accountability of management and is just a generally bad idea. Companies need to report four times a year to keep them honest.

Cyrus James Stombaugh — May 25, 2026
Subject: File No. S7-2026-15 From: Cyrus James Stombaugh I oppose the proposal to switch from quarterly to semiannual reporting. Six months is too long for investors to go without updated financial information, especially when a company's situation can change quickly. Reducing paperwork for

companies shouldn't come at the cost of transparency. Keeping quarterly reports helps protect everyday investors and keeps markets informed.

David Moore — May 25, 2026
Subject: File No. S7-2026-15 From: David Moore Keep quarterly reporting

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Giuseppe Sindoni — May 25, 2026
Subject: File No. S7-2026-15 From: Giuseppe Sindoni I do not support S7-2026-15 nor the intention to change currently quarter reporting via Form 10-Q. Any changes to elongate or alter quarterly reporting requirements undermine the very investor the SEC was built to protect. It is imperative quarterly reporting remains unaltered.

Jackie Cohen — May 25, 2026
Subject: File No. S7-2026-15 From: Jackie Cohen Require quarterly reporting

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KEH — May 25, 2026
Subject: File No. S7-2026-15 From: KEH I'm a retail investor and I rely on quarterly reports to make decisions about my retirement savings. If the big primes have access to early reporting then keep the quarterly report schedule. It also appears the semi-annual is not working well where it has been tried

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Ozan Tuncer, Software engineer at Google — May 25, 2026
Subject: File No. S7-2026-15 From: Ozan Tuncer Allowing corporate financial reporting under a semiannual schedule instead of a quarterly schedule would significantly reduce market transparency. Similar shifts in Europe showed that cutting quarterly reports does not actually improve long-term corporate investment or save meaningful costs. Instead, it simply creates a six-month information gap. Institutional investors and hedge funds have the resources to buy alternative data and estimate earnings nearly in real time. On the other hand, retail investors rely entirely on quarterly reports for their investments. Eliminating mandatory quarterly reports would increase the Wall Street's unfair informational advantage over retail investors. The SEC’s role is to ensure a fair and transparent market for all participants. I urge the SEC commission to reject this proposal and maintain the current quarterly reporting standard.

Peter Smith — May 25, 2026
Subject: File No. S7-2026-15 From: Peter Smith Please keep existing reporting schedule

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Sarah Walker — May 25, 2026
Subject: File No. S7-2026-15 From: Sarah Walker Keep the current requirement for public filings to

occur quarterly. The current requirement protects the retail investor

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Tianlang Ouyang — May 25, 2026
Subject: File No. S7-2026-15 From: Tianlang Ouyang I am writing to express my strong opposition to the SEC’s proposal to make quarterly reporting optional. As a market participant, I rely heavily on the regular cadence of quarterly disclosures to evaluate corporate performance, assess risk, and make informed investment decisions. Extending the reporting window to six months creates a massive information vacuum. This long gap inherently favors corporate insiders, who will maintain real-time visibility into operations, while leaving public investors to trade on stale, outdated information-creating an uneven playing field that undermines market fairness. Furthermore, making this rule "optional" does not mitigate its risks. The companies most likely to opt out of quarterly reporting are often the ones facing operational challenges or undergoing transitions-precisely the issuers whose investors need frequent, transparent updates the most. While reducing regulatory burdens is a notable goal, any administrative savings a company might achieve by moving to a semiannual schedule are negligible compared to the increased cost of capital, heightened volatility, and loss of investor confidence that will result. The minimal savings to corporations are simply not worth the substantial risk and cost imposed on the investing public. I urge the Commission to withdraw this proposal and maintain the quarterly reporting framework that forms the bedrock of our market's integrity.

Tiffany Bowman — May 25, 2026
Subject: File No. S7-2026-15 From: Tiffany Bowman I oppose any effort to reduce public company reporting from quarterly to twice a year. As a member of the public investing in public markets, I deserve timely access to information about the companies I invest in. Executives, institutional investors, and large financial firms will always have more access and resources than ordinary investors. Reducing required reporting would only widen that gap. Quarterly reporting helps create accountability and transparency. It gives everyday investors the ability to track performance, understand risks, and make informed decisions with reasonably current information. Going six months without mandatory reporting would make markets less fair and less transparent for the average person. Public companies benefit from public capital. In return, the public deserves regular disclosure and visibility into how those companies are performing. Please protect transparency and maintain quarterly reporting requirements.

Walter Sysak — May 25, 2026
Subject: File No. S7-2026-15 From: Walter Sysak I am writing as a retail investor to oppose the proposal allowing companies to file semiannual reports on Form 10-S in lieu of quarterly reports on Form 10-Q. Markets move faster every year, not slower. Cutting public reporting in half does not reduce the information a company generates. Books will still be closed monthly. This only widens the knowledge gap between insiders and retail investors. Disclosure rules exist to narrow that gap. Longer gaps between filings also concentrate price-moving information into fewer events, resulting in increased volatility. Retail investors, who depend almost entirely on public filings, will bear the brunt of that volatility. The Commission's investor-protection mandate should weigh more heavily than the filing-cost relief this proposal offers. To preserve market stability and the confidence of everyday investors, I urge the Commission to maintain the mandatory quarterly reporting schedule.

Willie Daniels — May 25, 2026
Subject: File No. S7-2026-15 From: Willie Daniels Keep it quarterly!

Anonymous — May 24, 2026
Subject: File No. S7-2026-15 From: Anonymous I feel deeply uncomfortable with this proposal as a retail investor and will greatly reduce my investments into the market more broadly should it be approved. I rely on quarterly earnings being a requirement and all companies adhering to it to determine my investment decisions and a reduction in data increases the likelihood of abuse and makes decisions on where to put my retirement and personal savings more risky to a degree I would shift away from investing in our currently known to be successful and innovative industries.

Daniel Ojeda — May 24, 2026
Subject: File No. S7-2026-15 From: Daniel Ojeda As an investor information about publicly traded companies must be provided transparently so normal investors have a window into the companies in which they invest. This modified ruling servers to obscure information, allow for more insider trading and erode trust in institutions. Entities that do not wish to be beholden to investors should remain private.

Doug Henry — May 24, 2026
Subject: File No. S7-2026-15 From: Jeremiah Scepaniak Keep quarterly reporting! transparency is key to accountability and healthy markets.

Jason Brunsell, Personal Investor — May 24, 2026
Subject: File No. S7-2026-15 From: Jason Brunsell I am heavily against any movement in the reporting timeline away from quarterly. As an individual investor, I will be at a severe disadvantage to institutional investors with access to more resources.

Jeremiah Scepaniak — May 24, 2026
Subject: File No. S7-2026-15 From: Jeremiah Scepaniak Keep quarterly reporting! transparency is key to accountability and healthy markets.

John Hancock — May 24, 2026
Subject: File No. S7-2026-15 From: John Hancock To the SEC Commissioners: I am an attorney employed by a large insurance company and asset management firm. Our organization sponsors offerings registered on Forms S-1, S-3, N-1A, N-2, and N-4. Please accept the following comments regarding the proposal to transition from quarterly Exchange Act reports to semiannual reporting. While I recognize that certain reporting obligations impose unnecessary burdens on issuers, I do not believe that reducing the frequency of transparency is the appropriate solution. Instead, I recommend requiring issuers to prepare their management discussion and analysis and provide key

performance indicators, including earnings, on a quarterly basis. More comprehensive disclosures could then be provided on a semi-annual schedule. This approach would reduce burdens while preserving timely insight for investors. I would also like to address the broader discussion around revitalizing the initial public offering market. Although efforts to reduce regulatory burdens are helpful, the most impactful step to make IPOs more attractive would be to raise the accredited investor standard. Because inflation has significantly eroded the value of that threshold over more than forty years, there is now ample private capital available. As a result, many issuers no longer need to access the public markets. Additionally, permitting retail oriented investment funds to hold substantial private assets further reduces the necessity of going public. Today, companies are driven to pursue IPOs primarily by elevated valuations fueled by the scarcity of offerings and favorable market conditions and mostly as a windfall to those private market investors. Thank you for your consideration. Sincerely, John Hancock P.S. I am not affiliated with John Hancock/ManuLife.

Jonathan Hains, Retired — May 24, 2026
Subject: File No. S7-2026-15 From: Jonathan Hains This is a very bad idea. This rule change will make US capital markets nearly 50% less efficient. Market efficiency derives from the amount of information that is publicly known to investors. Those with access to management (bankers, institutional investors, and other forms of private capital) will now benefit even MORE from the unequal access they enjoy to management teams, even after taking into account Reg FD. With less information, and less efficient markets, equity prices will need to discount a larger risk premium, which translates to lower stock valuations. That makes businesses less able to invest in productivity-enhancing investments and innovation. In a world where everything goes faster, its a very bad idea to have the flow of financial and market information go slower. Please vote to reject the proposal.

Larry D Rodgers, Private Investor — May 24, 2026
Subject: File No. S7-2026-15 From: Larry D Rodgers This is nothing more than cutting the private investors to a financial advisor. Rich keep getting richer. What about a government for the common people and not the 1%.

Matthew Namendorf, Quality Control Analyst Reverse Mortgages — May 24, 2026
Subject: File No. S7-2026-15 From: Matthew Namendorf Part of keeping a company accountable is frequency. If we allow a company to not report it's finances every quarter, we increase our risk and susceptibility to fraud.

Ravi Shah — May 24, 2026
Subject: File No. S7-2026-15 From: Ravi Shah I am writing to oppose the Commission’s proposal to allow public companies to replace quarterly reporting on Form 10-Q with semiannual reporting on new Form 10-S. I respectfully urge the Commission to retain mandatory quarterly reporting for public companies. The U.S. public markets are the deepest and most trusted in the world largely because investors receive regular, standardized, comparable, and reliable information. Quarterly reporting is not just a compliance exercise but a core component of market transparency that allows investors, analysts, lenders, employees, regulators, and the public to evaluate business performance in a timely and consistent manner. The proposed semiannual option would reduce transparency at the exact moments when investors most need information. Reporting on a semiannual basis is too long

in modern markets. Business conditions can change rapidly because of interest rates, tariffs, supply-chain disruptions, consumer weakness, credit conditions, litigation, cybersecurity incidents, accounting issues, customer concentration, or management execution problems. Investors should not have to wait half a year to receive standardized financial statements and management discussion from companies whose securities trade daily in public markets. The proposal also risks creating an uneven information environment. If some companies continue to report quarterly while others report semiannually, investors will have less ability to compare peer companies during the year. A company reporting only twice annually could appear less volatile or less scrutinized simply because less information is available. That does not make the company stronger; it only makes the market less informed. The SEC's own proposing release recognizes this comparability concern by asking whether investors can reasonably compare a quarterly filer to a semiannual filer when first- or third-quarter information is not available. A voluntary semiannual regime may also disadvantage retail investors. Large institutions, insiders, sophisticated funds, private lenders, and well-connected analysts may still obtain information through management access, industry data, alternative data, private conversations, or selective corporate updates. Ordinary investors are more dependent on formal SEC filings. Reducing required reporting could widen the information gap between professional and retail market participants. The likely substitute for quarterly reports would not be silence; it would be less standardized disclosure. Companies would still face market pressure to provide updates, issue press releases, hold investor calls, or selectively discuss business trends. But those communications may not provide the same level of consistency, liability discipline, financial-statement structure, MD&A, risk-factor updates, or comparability as Form 10-Q. In practice, the proposal could shift the market from standardized reporting to more fragmented, company-controlled messaging. I understand the concern that quarterly reporting may contribute to short-term thinking. But eliminating or weakening quarterly reporting is not the right solution. The better distinction is between quarterly reporting and quarterly earnings guidance. The SEC can discourage excessive short-term earnings guidance without reducing the required financial disclosures that investors rely on. Long-term business planning and quarterly transparency are not mutually exclusive. A well-run company should be able to pursue long-term strategy while still providing investors with timely quarterly financial information. The compliance cost argument should also be weighed carefully. Public companies receive significant benefits from access to public capital markets, including liquidity, valuation, credibility, and broad investor participation. In return, they should meet a baseline level of public transparency. For many investors, quarterly reporting is part of the bargain of investing in public securities rather than private businesses. If the Commission is concerned about smaller companies or newly public companies, it could consider targeted relief rather than a broad semiannual option available to all reporting companies. For example, the SEC could simplify certain disclosure requirements, reduce duplicative items, or provide scaled reporting relief for smaller issuers while preserving the quarterly cadence. That would address compliance burdens without materially weakening market transparency. For these reasons, I respectfully request that the Commission retain mandatory quarterly reporting on Form 10-Q. At minimum, if the Commission adopts any semiannual reporting option, it should be limited, carefully phased, and subject to investor-protection safeguards, including enhanced notice, shareholder approval or opt-out rights, clear risk disclosure, and restrictions for companies with elevated risk profiles. Public markets work best when information is timely, standardized, comparable, and broadly available to all investors. Quarterly reporting supports those goals. Semiannual reporting would move the market in the wrong direction. Thank you!

Shane Short — May 24, 2026
Subject: File No. S7-2026-15 From: Shane Short Twice a year instead of quarterly will make scam companies have plenty more time to forge, quarterly is sometimes the factor which gets them delisted. The amount of Chinese and outright fake companies and scam stocks which exist to dilute

american investors is astounding, yet allowed, and now you're trying to make it even easier?

Steve Thurston, Investor — May 24, 2026
Subject: File No. S7-2026-15 From: Steve Thurston Semi annual reporting means that it is much easier to manipulate and hide issues, leaving investors with less information about performance. That is exactly what the companies want - less accountability. They don't want investors to hold the execs accountable. Executives will love that policy. Investors hate it. It also makes it easier for insiders to execute manipulation strategies (check out my big new bonus), and also strategies to profit off outside betting for/against the company (which is out of control). I have been in two different national CPA firms over my career (retired now). This is giving the fox the henhouse. If you feel you must do this then I recommend scaling reporting requirements up. The smaller companies can have more leeway that the bigger ones don't get. Also, don't kid yourselves, many large companies have very advanced systems for financial tracking and they can soft close the books at any time. If anything, with modern systems, big companies should have to report top line revenues monthly. Believe me, they have the numbers already. This is the same kind of whining that car companies do when they say they can't put catalytic converters in cars or they will go broke. Just more "whine" for the regulators. Don't be suckers. Pay attention to the investors. Recognize that modern systems are basically near real time. That means there are less excuses than ever, for more excuses. Do your job.

Vikram Pillai, Retail Investor — May 24, 2026
Subject: File No. S7-2026-15 From: Vikram Pillai Please keep the reporting requirements to be quarterly to keep the existing transparency into company health. It allows investors to be better informed when making decisions.

W. Smith, Engineer — May 24, 2026
Subject: File No. S7-2026-15 From: W. Smith Public disclosure prevents fraud from becoming systemic. As we have seen with First Brands, and the private creditors that funded it, a lack of transparency allows fraud to reach levels that threaten the entire automotive industry. Reducing reporting requirements would create a huge vulnerability in our economy.

Aaron — May 23, 2026
Subject: File No. S7-2026-15 From: Aaron This is a terrible idea. As a private investor, i depend on the quarterly financial calls to determine if it is a stock that inshould keep holding or sale. A lot can happen on 6 months, and at that point by the time i find out a stock is starting to flounder it will likely be to late. Keep reporting quarterly

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Anonymous — May 23, 2026
Subject: File Number S7-2026-15 From: Anonymous Affiliation: May 23, 2026 I have been investing as an individual since 1997 and my focus is on investing, not trading. I try to hold companies in my portfolio that are run efficiently and effectively by strong management teams, making them quality investments. I hold them for the long term and replace them when their quality erodes.

The quarterly SEC filings currently required are critical to my success. The company's financial results are the most important factor that allows me to ensure they continue to meet my expectations or that it is time to either trim or eliminate the holding in my portfolio. Moving that review to 6 months from the current 3-month time frame adds unnecessary risk in that my decisions to buy/sell/hold will take longer to reach because I must wait longer for the key financial measures important to my process.

Please keep the time frame for filing earnings reports with the SEC to 3 months.
Thank you,

Anonymous — May 23, 2026
Subject: File No. S7-2026-15 From: Anonymous Your gonna lose half the investment in stocks and a lot will find a way around it and if companies comply well America info companies will lose fiat because the people will go straight crypto or ag commodity

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Brad — May 23, 2026
Subject: File No. S7-2026-15 From: Brad Keep quarterly reporting. The public needs as much of a window as possible into corporate finance. More transparency!

Dave — May 23, 2026
Subject: File No. S7-2026-15 From: Dave I strongly oppose reducing public company reporting requirements from quarterly to semi-annual disclosures. Public markets function on transparency, accountability, and equal access to information. Reducing the frequency of required reporting weakens all three. Quarterly reporting provides investors with regular insight into a company's financial condition, operational performance, risks, and management decisions. Moving from disclosures every ~90 days to every ~180 days would cut formal transparency in half and leave investors operating with significantly less verified information for longer periods of time. This change would disproportionately harm individual investors. Large institutional firms can rely on analyst networks, proprietary research, and direct management access to fill information gaps. Retail investors depend far more heavily on public filings to make informed decisions. Fewer required disclosures would widen the informational advantage already held by institutions. Reduced oversight also increases the risk of problems remaining hidden longer — including deteriorating finances, governance failures, aggressive accounting practices, or material business risks. Strong reporting standards are not merely administrative burdens; they are a core investor protection mechanism. Public companies benefit enormously from access to public capital markets. In exchange, they should accept robust and frequent disclosure obligations. Accountability should increase with public ownership, not decrease. If the concern is excessive short-term market pressure, the solution is not less transparency. The solution is encouraging long-term corporate governance while maintaining strong disclosure standards that protect investors and preserve confidence in public markets.

David Desnoyers — May 23, 2026

Subject: File No. S7-2026-15 From: David Desnoyers As an individual investor I want to continue to see quarterly reports. Semiannual reporting does not provide enough transparency.

David Westwater — May 23, 2026
Subject: File No. S7-2026-15 From: David Westwater Do not change the reporting time periods. For corporations

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Deone Roberts — May 23, 2026
Subject: File No. S7-2026-15 From: Deone Roberts I review stocks, both for my partnership club of investors and for my own portfolio. If you make it possible to remove company quarterly results reporting, you bind my hands from analysis that is vital to my future security. I am investing in these companies. I request that you do not remove my ability to see results on a quarterly basis. You would render me blind in my own future, which I doubt you would appreciate for yourselves.

Howard D. Tetrault — May 23, 2026
Subject: File No. S7-2026-15 From: Howard D. Tetrault I am an individual investor. I depend on quarterly company reports for timely data to assess a company's financial health and make buy-sell-hold decisions on the company's stock. Standardized quarterly reporting allows me to track a company's earnings and debt along with other financial data to determine the health of the company. It is essential as part of my decision making process as an individual investor. Semi-annual reporting will not provide me with data in time to allow me to know if the company is making poor financial decisions and will not allow me to spot red flags in time to sell the stock. Quarterly reports provide immediate insights into revenue, profit, losses, and expenses, showing if a company is meeting its goals or experiencing issues. Quarterly tracking allows me to see trends that can identify if the company is having any financial issues. Please do not change the reporting period of company financial data to semi-annual from the current quarterly reporting period.

Jeff Dyke — May 23, 2026
Subject: File No. S7-2026-15 From: Jeff Dyke DO THE RIGHT THING AND HOLD THESE COMPANIES ACCOUNTABLE TO THE AMERICAN PUBLIC. TRANSPARENCY IS THE STRENGTH OF THE AMERICAN MARKET.

Jeffrey VanScyoc — May 23, 2026
Subject: File No. S7-2026-15 From: Jeffrey VanScyoc Please keep the reporting quarterly, I rely on this information as I believe many others do as well. In a world that is moving faster every day the smart move would be to require reporting every other month as opposed to twice a year.

Paula Snowden, Retired — May 23, 2026
Subject: File No. S7-2026-15 From: Paula Snowden Businesses must continue to provide quarterly reports to ensure investors can assess the operations and financial status of their investments and

future business opportunities.

Richard Bormett — May 23, 2026
Subject: File No. S7-2026-15 From: Richard Bormett I am opposed to this rule change. However, eliminating or replacing full quarterly reporting to just an update to the yearly revenue and earnings would be acceptable. We need timely updates to these numbers, if not quarterly then within 30 of any internal update within the organization.

Seth Adamd — May 23, 2026
Subject: File No. S7-2026-15 From: Seth Adamd Please keep quarterly reporting.

Sheri Harris — May 23, 2026
Subject: File No. S7-2026-15 From: Sheri Harris Please retain the current required reporting periodicity at QUARTERLY to provide adequate visibility into businesses' health and operations. This quarterly snapshot, while already providing stale data, gives an opportunity to observe trends, both positive and negative, to influence investor decisions. Reducing the periodicity to semiannual increases investor risk with investor decisions being based on very stale performance data because out of date performance information would permit significant trends to be obscured. Certainly, reduced periodicity beyond quarterly (e.g., monthly/bimonthly) could also be beneficial, but may impose additional administrative burden upon the submitter. The current quarterly reporting period is adequate and provides no additional administrative burden upon the submitter since mechanisms are currently in place. Please retain this current quarterly reporting periodicity so as not to increase investor risk.

Stephen MacMinn — May 23, 2026
Subject: File No. S7-2026-15 From: Stephen MacMinn Six months is too long to go with no information on how the company is doing.

Zachary Viscidi, Educator — May 23, 2026
Subject: File No. S7-2026-15 From: Zachary Viscidi US equities demand a premium because of our enhanced regulatory regime. Quarterly reports are strenuous, but they also provide ample clarity and information for retail and professional investors. Moving away from a system of transparency is not in the best interest of individuals nor institutions who risk their capital.

Anonymous — May 22, 2026
Subject: File No. S7-2026-15 From: Anonymous Thanks

Anonymous — May 22, 2026

Subject: File No. S7-2026-15 From: Anonymous I am opposed to the semiannual reporting. Don't change the current rules!

Brian Zee — May 22, 2026
Subject: File No. S7-2026-15 From: Brian Zee Reducing the reporting requirements is reckless at best, and flat out corrupt at worst. Every single person who has worked in financial oversight, or white collar crime investigation, knows full well that this will have devastating results. I'm certain that whoever is reading this knows that as well. I emplore you to do your job and stand up for the American people instead of paving the way for financial malfeasance at a frightening scale.

Cherian — May 22, 2026
Subject: File No. S7-2026-15 From: Cherian As an investor of public companies, quarterly statement and commentaries provide better insight of how a company is doing. AI capabilities are increasing every month so having semi annual reporting is too late.

David — May 22, 2026
Subject: File No. S7-2026-15 From: David Terrible terrible idea. Don't do this

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David Schulte, Adjunct Professor, University of Missouri Kansas City Law School, Corporate Governance Class — May 22, 2026
Subject: File No. S7-2026-15 From: Corporate Governance Class, David Schulte Adjunct Professor We have studied governance principles this semester and submit the following considerations for the Commission: 1. Capital formation efficiency is based on trust. We believe that mandatory reporting engenders trust due to (a) assurance that `board oversight activities are being conducted regularly, (b) verification processes inspire confidence in the interim reports, including completeness required by a Form 10-Q, (c) the negative assurance that there is no material change is valuable, else the vacuum of information leads to uncertainty. We believe these factors among others would lead to lower trust, therefore less capital formation efficiency. 2. The necessity of boards to conduct meaningful oversight and satisfy Caremark duties requires frequent board and management engagement and enterprise risk assessment. Internal and external auditors tend to be engaged regularly in testing. The cost savings may not be as great as hypothesized, and not worth the system cost of lower trust.

Eduardo Cardenas — May 22, 2026
Subject: File No. S7-2026-15 From: Eduardo Cardenas Does no one in the government get tired of rampant corruption or is it because there are no good faith actors left? It seems that all politicians are greedy monsters like Trump. He’s a symptom of this toxic system and I wish this wasn’t so. The fact that this compliance has become more lax even after all the fraud we have seen in the past few years shows that those in charge of protecting us from bad actors, are receiving kickbacks from these same criminals while they point out new targets and shield them from the law. White collar crime should face capital punishment unless they are able to pay back the entirety of what they stole. If it’s just money, they it’s just money and they can pay it back. If not, the system has been

lying to protect the predator class from any real consequences to their problem. And history has shown us that this is how the USA operates, that once you are rich enough the laws don't apply. Thank you for turning the beacon of progress and fairness in this world into another shit hold country with political violence and a delusional president. May you all rot from the wrong you've done in the world

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James Prevo — May 22, 2026
Subject: File No. S7-2026-15 From: James Prevo It seems to me that one of the rather important aspects of a public company is that it is required to share information about its operation honestly and "publicly". Though quarterly reporting is a lot of work, I think requiring a "uniform" set of reporting requirements is valuable in service of providing relevant, important and "timely" information to investors in companies participating in the public marketplace. In theory, this should make the public marketplace more fair and promote stability. Investors (like all humans) abhor an information vacuum and tend to make up the information to which they lack access. Conjured information is rife with inaccuracy and prone to manipulation both of which lead to instability. If a company wishes to avoid such transparency, it can always stay (or return to being) privately funded. It seems to me that the mission of the SEC is to enact rules that promote transparency and honesty in service of a stable market on which investors may rely. In my opinion, making quarterly reports optional would be counter to this mission.

Joan — May 22, 2026
Subject: File No. S7-2026-15 From: Joan Every single big corporation or company should have to file every month. Any CEO, COO, board members, government officials and any member with a political government position, affiliation, organization (privately funded or not) should also have to file separately as an individual as well, EVERY MONTH!

Judith Stanton — May 22, 2026
Subject: File No. S7-2026-15 From: Judith Stanton Keep the quarterly reporting. As a retiree living on a fixed income, quarterly reporting allows me to keep a very close eye on my investments.

Lyle Downing, Individual Investor — May 22, 2026
Subject: File No. S7-2026-15 From: Lyle Downing Allowing companies 6 months between disclosures is wrong and will only increase insider trading cutting out individual investors resulting in greater risk for the have nots. This change cannot be allowed to proceed.

Matt Norris — May 22, 2026
Subject: File No. S7-2026-15 From: Matt Norris I am submitting this comment to declare my absolute opposition to the S7-2026-15 Semiannual Reporting proposal. Frankly, this is a disgusting attempt to strip away market transparency and hand even more unchecked power to corporate insiders. Reducing public company reporting from three months to six months is not a matter of streamlining or cutting red tape. It is a deliberate move to create a massive information vacuum. While retail investors, regulatory watchdogs, and the general public are left completely in the dark for

half the year, corporate executives and well-connected insiders will have free rein to exploit the system. They know exactly what is going on behind closed doors, and this rule gives them a six-month runway to maneuver, trade on non-public knowledge, and shield themselves from immediate accountability. This is a total betrayal of the public trust. The market is already heavily skewed to favor the wealthy and the well-connected. We need to be demanding more transparency, tighter oversight, and greater corporate accountability. Instead, this proposal gives massive corporations a pass to hide financial mismanagement, internal crises, labor abuses, or environmental liabilities for twice as long. The SEC's core mandate is to protect everyday investors and ensure fair markets, not to act as a shield for the corporate elite who want to operate in the shadows. Rolling back transparency to benefit insiders at the expense of the public is completely unacceptable. This proposal must be rejected immediately, and quarterly reporting must remain the absolute minimum standard.

Nasser Habeeb — May 22, 2026
Subject: File No. S7-2026-15 From: Nasser Habeeb The public should have access to timely information. Do not allow semiannual reporting.

Robert Kirkpatrick — May 22, 2026
Subject: File No. S7-2026-15 From: Robert Kirkpatrick Please vote NO on the S7 change from quarterly reporting to every six months. Investors deserve more information not less. This change opens the door for more corruption. If you are going to make a change increase the frequency of reporting to every month. You were hired to drain the swamp not facilitate it.

S Rosenberg — May 22, 2026
Subject: File No. S7-2026-15 From: S Rosenberg Keep quarterly accounting. Timely financial reporting is key to a healthy stock market, where investors shape the economy to more productive outcomes. By contrast, reducing financial reporting makes it easier (thus more likely) for insider manipulations and outright deceptions that waste cash resources.

William Oldright — May 22, 2026
Subject: File No. S7-2026-15 From: William Oldright Leave well enough alone , it is bad enough that it is three months now.

Alan Maloney, Investor — May 21, 2026
Subject: File No. S7-2026-15 From: Alan Maloney Keep reporting quarterly - lack of transparency is bad for investors AND bad for democracy!

Alejandro, Attorney — May 21, 2026
Subject: File No. S7-2026-15 From: Alejandro I oppose SEC Rule S7-2026-15. Semiannual reporting would leave retail investors blind for long stretches while institutional investors and insiders

who have regular management access, paid research, alternative-data tools, and the ability to demand ad-hoc disclosures continue to receive timely information. That informational asymmetry increases the risk insiders can trade ahead of bad news, allows fraud to grow undetected longer, and shifts the modest compliance savings to executives, not the people whose retirement and college savings depend on reliable disclosure. We do not need further corruption to infiltrate our institutions of justice; weakening transparency would make accountability harder, not easier. Please keep quarterly reporting.

Amber Koel — May 21, 2026
Subject: File No. S7-2026-15 From: Amber Koel Keep reporting quarterly, 6 months only benefits those who seek to hide information from investors. Nothing about this helps investors.

Charles D — May 21, 2026
Subject: File No. S7-2026-15 From: Charles D I am vigorously opposed to the proposed Rule S7-2026-15 and any other proposal that would diminish in any way the sacred obligation of a publicly traded company to communicate with its investors on a regular basis, in good faith, with the utmost transparency. We investors rely heavily on frequent updates concerning the performance of our investments in order to make meaningful, timely decisions that impact the financial health of ourselves and our children. We have many bills to pay: rent or home mortgages, utilities, groceries, school tuition, clothing, transportation, taxes, to name but a few. As a retired physician I have no sympathy for the complaints of corporate compliance officers who decry the onerous burdens of regulatory obligations. Yes, they take time and extra effort, but they were put in place to ensure the safety of the public, especially from unscrupulous, malicious third parties. When critical decisions need to be made, more information is always better than less. During surgical procedures, the patient's vital signs are continuously monitored. Not once at the beginning and once at the end. As long as the trend of frequently reported data is acceptable, this frequency of reporting does not deter the surgeon from the initial objective or force the surgeon to concentrate on short-term goals. On the contrary, a constant awareness of the patient's condition, which if stable or improving, reassures the surgeon to continue the operation as planned and see it through to completion. What pilot would say, "I need to look at the altimeter and fuel gauge less."? A dead one. Patients, passengers, people, investors included, need to be protected by those whom we have entrusted to do it. Please do not abrogate your solemn duty to protect investors.

Dilan Paranagama — May 21, 2026
Subject: File No. S7-2026-15 From: Dilan Paranagama I strongly oppose any proposal to reduce public company reporting from quarterly to semiannual reporting. Quarterly reporting provides individual and small investors with timely, consistent access to material financial information. Moving to a six-month reporting cycle would create a significant information gap. Large institutional investors, board members, insiders, and others with closer access to company management may still have greater visibility into company performance, while ordinary investors would be left waiting months for basic financial updates. This would weaken market transparency, reduce investor protection, and make it harder for small investors to make informed decisions. Public markets depend on confidence that all investors have fair and timely access to important information. Less frequent reporting could increase information asymmetry, volatility, and the risk that individual investors are disadvantaged. While reducing compliance burdens may be a valid goal, it should not come at the expense of transparency and investor protection. The SEC’s mission includes protecting

investors and maintaining fair, orderly, and efficient markets. Quarterly reporting supports that mission. I urge the SEC to preserve quarterly reporting requirements for public companies.

Jeff Zehner — May 21, 2026
Subject: File No. S7-2026-15 From: Jeff Zehner Please do not allow this rule to be passed. Regular transparency is why the US stock market is appealing to the world. If/when it appears as though the US stock market is too difficult to analyze, investors the world over will look to other markets. Keep it transparent quarterly!

Levonnie Hunter — May 21, 2026
Subject: File No. S7-2026-15 From: Levonnie Hunter I am very excited

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Lewanda Walker, Laylay 75 — May 21, 2026
Subject: File No. S7-2026-15 From: Lewanda Walker When is the money is coming in

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Mayra Rodriguez Valladares, MRV Associates, Managing Principal — May 21, 2026
Subject: File No. S7-2026-15 From: Mayra Rodriguez Valladares I respectfully submit my comments about the semiannual reporting proposal with a focus on banks. https : / / www . forbes . com / sites / mayrarodriguezvalladares / 2026 / 05 / 06 / the-hidden-risk-of-less-disclosure-why-banks-need-quarterly-reporting / Best regards, Mayra Rodriguez Valladares

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Memorandum from the Division of Corporation Finance regarding a May 21, 2026 meeting with Cooley LLP — May 21, 2026
MEMORANDUM
To: File No. S7-2026-15
From: Division of Corporation Finance
Re: Meeting with Cooley LLP
Date: May 21, 2026
On May 21, 2026, staff from the Division of Corporation Finance (including Jim Moloney, Michael Seaman, Heather Rosenberger, Sebastian Gomez Abero, Duc Dang, Ted Yu, Gabriel Eckstein, Luna Bloom, Michael Arnold, Jessica Kane, Valian Afshar, Tiffany Posil, Adam Turk, Matt McNair, Ryan Milne, Jessica Ansart, Dillon Hagius, Isabel Rivera, and Joshua Gorsky) and the Office of the Chairman (Charles Lee) met with representatives of Cooley LLP (including Reid Hooper, Beth Sasfai, Justin Kisner, Madison Jones, Mark Ballantyne, Jaime Chase, Luci Altman, Katherine Denby, Camille Awono, Brenna McGuire, Heather McShea, and Shujun Tian) to discuss, among other things, the proposed rulemaking Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15).

Rebecca Lank — May 21, 2026

Subject: File No. S7-2026-15 From: Rebecca Lank This would allow a lot more corruptness if they only have to file twice a year. Not a good idea. Filing 4 times a year keeps accountability much more contained.

Robert Reed — May 21, 2026
Subject: File No. S7-2026-15 From: Robert Reed Less regulation will mean more fraud, plain and simple. Quarterly reporting is better for accountability to stakeholders. Removing this requirement will mean some bad actors will get away with their bad acts for longer, with investors holding the bag.

Bonnie Sears — May 20, 2026
Subject: File No. S7-2026-15 From: Bonnie Sears No changes to government oversight. Checks and balances are essential.

Dan Jamieson — May 20, 2026
Subject: File No. S7-2026-15 From: Dan Jamieson Dear SEC: I am against this rule. I am a retired investor and rely on periodic reports to stay abreast of company financial reports. Many market participants rely on 10Qs as well. Do not change the reporting requirements. Thank you.

David N. Abernathy, Jr. — May 20, 2026
Subject: File No. S7-2026-15 From: David N Abernathy, Jr. Do not undermine the public's access to information. Investors need as much information as possible. Do not put investors in the dark!

Fred Scialabba — May 20, 2026
Subject: File No. S7-2026-15 From: Fred Scialabba I would like to see reporting on a quarterly basis

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Hayden Ramsey — May 20, 2026
Subject: File No. S7-2026-15 From: Hayden Ramsey I am writing in support of the Commission's proposed optional semiannual reporting framework. I believe the proposal represents a thoughtful modernization of the public company reporting system and could meaningfully improve operational efficiency, reduce unnecessary compliance burdens, and encourage additional companies to access the public markets. First, the current quarterly reporting structure imposes substantial administrative and financial burdens on public companies, particularly smaller issuers and emerging growth companies. Public company finance and accounting teams spend significant time each quarter preparing Form 10-Q filings, coordinating external auditors and legal counsel, drafting disclosures, reviewing internal controls, and responding to evolving regulatory expectations. While transparency remains critically important, much of this process is repetitive and resource-intensive relative to the incremental informational value provided every ninety days. Allowing companies the option to report semiannually would create meaningful efficiencies by enabling management teams to devote more time toward long-term operational execution, strategic planning, capital allocation, and innovation

rather than continuous short-cycle reporting preparation. This would be especially impactful for smaller public companies that often operate with lean finance organizations and disproportionately high compliance costs relative to their market capitalization. Second, the proposal could help reduce barriers to entry for private companies considering becoming publicly listed. The cost and complexity associated with maintaining public company reporting requirements is frequently cited as a deterrent to entering the public markets. Quarterly reporting requirements contribute significantly to those costs through legal fees, accounting fees, audit review procedures, disclosure preparation, investor relations support, and internal staffing demands. An optional semiannual framework could make public market participation more accessible to growth-stage companies by lowering recurring compliance expenditures and reducing the operational strain associated with quarterly reporting cycles. Over time, this may encourage a broader and healthier public company ecosystem by making the public markets more attractive to innovative companies that might otherwise remain private. Third, the proposal recognizes that modern markets already operate within an environment of continuous disclosure. Material developments would still require timely reporting through Form 8-K filings, earnings releases, investor presentations, and other public communications. As a result, investors would continue to receive prompt disclosure regarding material events while companies gain flexibility around formal periodic reporting requirements. Importantly, the proposal is optional rather than mandatory. This preserves market-driven decision-making by allowing companies and investors to determine whether quarterly or semiannual reporting best fits a company's specific circumstances, investor base, and industry dynamics. Companies that believe quarterly reporting provides competitive advantages or better aligns with shareholder expectations would remain free to continue that practice. In my view, the proposal appropriately balances investor protection with regulatory efficiency and reflects an overdue reassessment of whether the current quarterly reporting structure remains optimally calibrated for today's public markets. Thank you for considering these comments.

James Parker — May 20, 2026
May 20, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street NE
Washington, DC 20549-1090
Re: S7-2026-15
Dear Ms. Countryman,
I am writing to express my strong opposition to the Commission’s proposal to transition mandatory financial reporting for public companies from a quarterly (3-month) to a semiannual (6-month) cadence. While the stated goal of this change is to reduce "short-termism" and compliance costs, the proposal fails to account for the severe informational disadvantages it imposes on retail investors and the broader risks to market stability. My opposition is based on the following points.
First, this rule change ignores the fundamental structural gap between institutional and retail investors. Small investors rely heavily on standardized, frequent quarterly reports because, unlike large institutional firms, they lack direct access to senior management. Without the 90-day pulse of Form 10-Q filings, retail investors are essentially locked out of the information loop for half the year, while large funds continue to leverage their size to gain private insights.
Second, reducing the frequency of reporting provides management with an unacceptable window to delay the disclosure of negative material news. The history of the markets shows that when companies are allowed longer gaps between public

filings, bad news is often buried until it can no longer be hidden, resulting in "information dumps" that trigger extreme price volatility. This undermines the SEC's mission to maintain orderly markets.
Third, the Commission has not adequately addressed the unknown impact this change will have on derivative markets, particularly the options market. Options are vital tools for investors seeking to hedge their positions and manage risk. Option pricing and liquidity are deeply tied to the regular arrival of quarterly financial data. Extending the reporting cycle could drastically increase the cost of hedging and reduce liquidity in these essential markets.
Furthermore, I am deeply concerned that a 6-month cycle will exacerbate the exchange of material non-public information. Management frequently holds private meetings with large investors and sell-side analysts between public reporting periods. Doubling the time between public disclosures creates a dangerous six-month "blackout" for the public, during which management can provide private "color" or guidance to favored parties. This creates an environment of asymmetrical information where retail investors are systematically traded against by those with better access.
In conclusion, the proposed shift to semiannual reporting prioritizes corporate convenience over investor protection. It erodes transparency, invites market volatility, and tilts the playing field even further toward institutional players. I urge the Commission to withdraw this proposal and maintain the quarterly reporting standards that have made U.S. capital markets the most transparent in the world.
Sincerely,
James A Parker
Charlotte, North Carolina

John DiCintio — May 20, 2026
Subject: File No. S7-2026-15 From: John DiCintio I feel this is not good for the average person It shifts more power to the corrupt

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John Horne — May 20, 2026
Subject: File No. S7-2026-15 From: John Horne Report quarterly

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John Woodriff — May 20, 2026
Subject: File No. S7-2026-15 From: John Woodriff Keep companies reporting quarterly. Shareholders need to know what's happening.

M.A. — May 20, 2026
Subject: File No. S7-2026-15 From: M.A. This is a HORRIBLE idea, will only make the market more volatile and encourage even more bad acting, while the retail investor suffers. The public doesn't want this. This does not make the US markets better. The US has already suffered irreplaceable harm on the world stage, due to this administration. This rotten idea will discourage foreign investment. Just more self-serving from the con man in the WH.

Memorandum from the Division of Corporation Finance and Division of Investment Management regarding a May 19, 2026 meeting with AIMA — May 20, 2026
MEMORANDUM
To: File No. S7-2026-15 and File No. S7-2026-13
From: Division of Corporation Finance and Division of Investment Management
Re: Meeting with AIMA
Date: May 20, 2026
On May 19, 2026, staff from the Division of Corporation Finance (including Sebastian Gomez Abero, Ted Yu, Jessica Ansart, and Joshua Gorsky), the Office of the Chief Accountant (Ryan Milne), and the Division of Investment Management (including Brian Daly, Sarah ten Siethoff, Robert Holowka, and Adele Kittredge Murray) met with representatives of the Alternative Investment Management Association (including Jiří Król, Daniel Austin, Joe Engelhard, Jennifer Wood, and Sarah Gaynor), and representatives from Citadel Securities, Carlyle, and Tiger Hill Partners to discuss, among other things, the proposed rulemakings Semiannual Reporting (Release Nos. 33-11414; 34-105368; 39-2563; IC-36140; File No. S7-2026-15) and Form PF; Reporting Requirements for All Filers (Release No. IA-6959; File No. S7-2026-13).

Michael Castleberry — May 20, 2026
Subject: File No. S7-2026-15 From: Michael Castleberry As an active investor, I would prefer companies continue to submit quaterly earnings report. As a former CAO, it is my opinion that the traditional 10-Q could be greatly streamlined as follows: Eliminate note on Significant Accounting Policy, expect for changes adopted since the prior 10-K / 10-Q. Fair Value Measurement - eliminate all the boiler plate definition - refer reader to most current 10-K. Committments and Contingencies - refer reader to most recent 10-K and only discuss changes that ocurred during the current quarter. Controls and Procedures - eliminate need to say anything if there have been no changes since the last 10-K

Michael F Holmes — May 20, 2026
Subject: File No. S7-2026-15 From: Michael F Holmes 6 month reporting instead of the current 3 month period is a negative for us 98 percenters. It gives the 2% with inside access unfair, unequal info to "jump" the market while the rest of us are blind. It also gives troubled companies too much time to "adjust" the public picture.

Mike Scherer — May 20, 2026
Subject: File No. S7-2026-15 From: Mike Scherer Keep small guy having a chance.

Shawn Lyon — May 20, 2026
Subject: File No. S7-2026-15 From: Shawn Lyon Quarterly reports create volume trading most. This creates volatility and confidence to invest in dividend based stocks. Reports that bolster discounted stocks between $10 to $20 a share could also boost a dividend increase.

Steve Carman, Individual Investor — May 20, 2026
Subject: File No. S7-2026-15 From: Steve Carman This is an incredibly bad idea. The market is already manipulated and operating like the wild west. Lowering reporting to twice a year will just create more fraud and losses for the little guy. If this passes I will be inclined to close my accounts and leave the casino.

Taylor King, Retail — May 20, 2026
Subject: File No. S7-2026-15 From: Taylor king Keeping quarterly reporting is crucial in an already speculative and volatile market. Quarterly earnings reports give investors and the public a chance to see how companies are truly performing. Reducing or removing these reports would increase uncertainty, speculation, and misinformation, which could cause many investors to lose significant amounts of money. The last thing the markets need right now is less financial clarity. Quarterly reports help create accountability and allow investors to make informed decisions instead of relying on rumors or delayed information. I am 17 years old, and quarterly reports have been one of the main tools helping me understand businesses, financial performance, and the stock market as a whole. They have helped educate me as an investor and will continue to do so in the future. I ask the SEC to continue enforcing transparency and clarity in the markets by maintaining quarterly reporting requirements. Please consider the importance these reports have for investors, market stability, and financial education.

Todd Gloria — May 20, 2026
Subject: File No. S7-2026-15 From: Todd Gloria Please KEEP QUARTERLY reporting. Please do not delete investors ability to see or learn how investments are doing -- Please do NOT change to semi-annual reporting. Please deny, vote down, do not approve SEC S7-2026-15.

Andrew Dempsey — May 19, 2026
Subject: File No. S7-2026-15 From: Andrew Dempsey Investors deserve more transparency, not less. Requiring companies to report quarterly results allows investors to monitor patterns and keep a pulse on how the company is performing. Extending the reporting period will just erode investor confidence and lead to even more share price volatility on announcement days.

Anonymous — May 19, 2026
Subject: File No. S7-2026-15 From: Individual We need more accountability and controls into large corporations, not less. Reporting every 6 months is insane.

Anthony Langenstein, Individual Investor — May 19, 2026
Date: May 19, 2026
Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090

Subject: File Number S7-2026-15 — Technical Assessment and Opposition to Proposed Semiannual Reporting Framework

Dear Secretary Countryman,

I am writing to formally log my opposition to the Commission's rule proposal to permit public issuers the option to transition from quarterly financial reporting to a semiannual reporting framework on Form 10-S. While acknowledging the Commission's intent to mitigate short-termism and lower corporate compliance costs, empirical evidence and economic principles suggest this framework will degrade market efficiency, elevate cost of capital, and exacerbate information asymmetry.

The introduction of a semiannual reporting cycle creates systemic risks across several critical vectors:

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Erosion of the U.S. Market Gold Standard and Foreign Investment: The U.S. capital markets are globally recognized as the gold standard precisely because of our rigorous, transparent, and frequent disclosure regimes. Investors worldwide allocate capital to U.S. equities because they trust the integrity and timeliness of the data. Lowering our standards to match the less frequent reporting cycles of international markets will homogenize our ecosystem, strip away our competitive advantage, and ultimately diminish the attractiveness of U.S. markets to vital foreign direct investment.

Compounding Operational and Supply Chain Risks: In a highly interconnected global economy, operational disruptions—such as severe supply chain bottlenecks, inflationary pressures, or sudden macroeconomic shifts—develop rapidly. A six-month reporting gap ensures that these material risks will compound entirely hidden from public view. Instead of the market making orderly, continuous price discoveries based on quarterly updates, investors will be exposed to severe, delayed material shocks that disrupt portfolio risk management.

Information Asymmetry and Bid-Ask Spreads: In the fields of financial economics and market microstructure, reducing reporting frequency directly increases information asymmetry.

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Institutional market participants possess the capital to acquire proprietary, alternative data streams to bridge a six-month information vacuum, whereas individual retail investors do not. Consequently, market makers will likely widen bid-ask spreads to protect against adverse selection, increasing transaction costs and reducing liquidity for the broader market.

Delayed Price Discovery and Volatility Clustering: Quarterly reporting facilitates continuous, incremental price discovery. Extending the reporting interval to six months will cause material structural data to compound behind a curtain of corporate confidentiality. Consequently, when earnings are finally disclosed, the price adjustment process will be discrete rather than continuous. This will result in heightened idiosyncratic volatility and severe price gaps upon announcement, destabilizing secondary market trading.

Insufficiency of Form 8-K as an Interim Substitute: The proposal relies on voluntary, interim financial disclosures furnished via Form 8-K to maintain market communication. This mechanism is structurally flawed. Disclosures under Item 2.02 or 7.01 lack the standardized presentation, mandatory GAAP reconciliations, and strict disclosure controls and procedures (DCP) inherent to Form 10-Q. Relying on fragmented, unstandardized updates diminishes comparability across peers and increases the cognitive processing burden on market analysts.

Agency Costs and Corporate Governance: Quarterly reporting acts as a vital commitment mechanism that aligns manager and shareholder incentives. Extending the reporting window increases the duration of unmonitored management discretion. This lag delays the market's ability to identify capital misallocation, operational drift, or deteriorating internal controls, thereby elevating agency costs and eroding governance discipline.

The proposed reduction in regulatory costs is heavily outweighed by the negative externalities imposed on capital allocation efficiency, market transparency, and global competitiveness. I strongly encourage the Commission to preserve the current mandated quarterly disclosure regime under Exchange Act Rules 13a-13 and 15d-13.
Thank you for analyzing these technical considerations.
Sincerely,
Anthony Langenstein
Individual Investor

Benjamin Wynne — May 19, 2026
Subject: File No. S7-2026-15 From: Benjamin Wynne Corporations shouldn't be able to hide how they're doing for six months at a time. Companies rule too much of our lives as it is. How's an investor supposed to make good decisions if they don't know how their investment is doing?

Brad Deaner — May 19, 2026
Subject: File No. S7-2026-15 From: Brad Deaner This is clearly another attempt at growing the wealth gap. This only hurts normal Americans while helping businesses and private investors

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Daniel Flatley, Retired Managing Director DLJ and Credit Suisse, Retired Partner Masthead Investment Partners, Retired Chairman, Lumeta Holdings — May 19, 2026
Subject: File No. S7-2026-15 From: Daniel Flatley I am absolutely against discontinuing quarterly reports, believing that investors should have as much information as is reasonably possible to provide without overburdening reporting companies. In that vein, I would suggest optional, significantly abbreviated, interim monthly reports combined with Congressionally approved shareholder strike suit immunization to encourage disclosure.

Dr. Fahim Mazumdar, Professor of Accounting, Yavapai College — May 19, 2026
Subject: File No. S7-2026-15 From: Dr. Fahim Mazumdar Dear Members of the Commission, I unequivocally oppose any proposal to weaken mandatory quarterly reporting by replacing it with semiannual reporting. Such a change would weaken the U.S. disclosure regime, undermining investor protection, market transparency, and corporate accountability. Timely, recurring financial reporting is a cornerstone of capital market integrity-not an administrative burden. As a professor of accounting holding bachelor’s, master’s, and doctoral degrees with a concentration in accounting, and as a Certified Fraud Examiner with experience in financial reporting, forensic accounting, and corporate governance, I believe this proposal would materially increase systemic risk. It would impair the ability of investors and regulators to detect performance deterioration, liquidity stress, and fraudulent activity in a timely manner. Quarterly reporting ensures that capital allocation decisions are based on current, reliable information. Extending reporting intervals to six months would expand informational blind spots, heighten information asymmetry, and allow misstatements and governance failures to persist longer before detection. From a fraud and governance perspective, reduced reporting frequency weakens scrutiny, diminishes deterrence, and increases the opportunity to conceal adverse financial conditions. Reducing transparency does not ease reporting pressure-it simply delays when problems are uncovered and allows the consequences to become more severe. Public companies benefit from access to capital markets; in return, they owe timely and transparent

disclosure. Weakening this obligation shifts risk to investors and erodes trust in market integrity. The SEC's mandate is to protect investors and ensure fair, efficient markets. Semiannual reporting is incompatible with that mandate. For these reasons, the Commission must reject this proposal. Any move to reduce reporting frequency would be a step backward for U.S. capital markets-weakening transparency, diminishing accountability, and undermining investor trust. Respectfully submitted, Dr. Fahim Mazumdar, DBA, MSA, CFE

Jermiah Dockery — May 19, 2026
Subject: File No. S7-2026-15 From: Jermiah Dockery I feel like we are retail investor are going to be the last to know about a company if this law pass.

Josh Miller — May 19, 2026
Subject: File No. S7-2026-15 From: Josh Miller I oppose this. This will lead to me having less accurate information on companies that I have invested my money in. That is unacceptable. And for what? A few extra dollars for the C level. This country going in the wrong direction. Make a good decision here for once. Don't let your fellow citizens down.

Kenneth Fahndrick — May 19, 2026
Subject: File No. S7-2026-15 From: Kenneth Fahndrick What a monumental DISGRACE, to even consider abandoning investors (the "OWNERS") needs for CURRENT, timely, and accurate corporate information! ...Especially, in this modern age of instant information processing/ transmission and the need for quicker decisions. Are you also considering changing your name from Securities and Exchange Commission (SEC) to something else like Corporate Non-transparency Commission (CNC)?

Lance Graven — May 19, 2026
Subject: File No. S7-2026-15 From: Lance Graven Subject: File Number S7-2026-15 - Opposition to Proposed Rule Change for Semiannual Reporting Dear Secretary Countryman, I am writing to express my strong opposition to the Securities and Exchange Commission's proposal to permit public companies to transition from quarterly financial reporting to semiannual reporting. While I understand the stated goal is to reduce corporate compliance costs and alleviate short-term market pressures, I believe this change will severely harm individual investors, degrade market transparency, and increase financial volatility. Quarterly reporting is a cornerstone of the modern, transparent U.S. capital markets. Moving to a six-month reporting cycle introduces several significant risks: Increased Information Asymmetry: Individual retail investors rely heavily on timely, standardized financial disclosures to make informed investment decisions. Extending the reporting window to six months creates a massive information vacuum. This gap will disproportionately benefit institutional investors who have the resources to utilize alternative data streams, leaving retail investors at a severe disadvantage. Heightened Market Volatility: Waiting six months to receive audited financial updates means that unexpected operational shifts, supply chain disruptions, or macroeconomic impacts will build up behind closed doors. When these results are finally released, the market reactions are likely to be far more volatile and disruptive than the gradual adjustments seen under a quarterly system. Reduced Management Accountability: Quarterly oversight forces corporate executives to maintain strict financial discipline and operational accountability throughout

the fiscal year. A semiannual framework reduces this regular check-and-balance, potentially allowing corporate inefficiencies or strategic missteps to go unnoticed by the public for too long. Ineffectiveness of Voluntary Updates: Allowing companies to provide informal interim updates via Form 8-K is an inadequate substitute for standardized Form 10-Q filings. Fragmented, non-standardized disclosures make it difficult for investors to accurately compare performance across companies or sectors. For these reasons, I urge the Commission to withdraw this proposal and maintain the current quarterly reporting framework. Protecting the integrity, transparency, and fairness of our markets for all participants must remain the SEC's highest priority. Thank you for your time and consideration of my comments. Sincerely, Lance Graven

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Marshal Shichtman, Esq., Attorney — May 19, 2026
P.O. BOX 94, HUNTINGTON STATION, NY 11746 • TEL (516) 741-5222 • FAX (800) 616-0959
MARSHAL@LAWMSA.COM
Tuesday, May 19, 2026
Securities and Exchange Commission
100F Street, NE
Washington, D.C. 20549
RE: Comments on proposal for Form 10-S
Gentlepersons:
I would like to make a few comments on the proposal for proposed Form 10-S.
In an age when everything is moving faster, I am stunned that the Commission is proposing rules to slow down the process. We have virtually real time trading and next day settlements. Today's market operates practically in real time. However, effectively all transactions are premised upon information. Information the issuer disseminates primarily. I fail to see how that makes the markets more efficient, more orderly, or builds investor confidence. Those are the foundational items upon which the American capital markets are built and upon which it's reputation stands. I believe this proposal may have the opposite effect. Moreover, it gives foreign markets a competitive advantage, at a time when new U.S. issuers are at a low point. That is the overview.
I am skeptical that issuers will see an aggregate material savings by reducing two Form 10-Qs. All the PCAOB auditors are still going to go through the same amount of material for the year. However, they have two less looks by not reviewing the Form 10-Qs allowing items to take root or fester. It is the old proverb of an ounce of prevention is equal to a pound of cure. Or in modern parlance, maintenance is cheaper than breakdowns.
One of the subline benefits of all issuers doing quarterly reports, is all issuers are doing quarterly reports. The uniformity creates an apples-to-apples effect. It is not simply an issue of dividing by two, it is the regularity of the information provided. All issuers reporting quarterly creates a momentum of consumer confidence.
I also have concerns with market mechanics and collateral effects. Quarterly reporting is baked into a variety of market mechanics such as: provisions in financing agreements for defaults based upon regular reporting (and I have doubts that creditors are going to enjoy getting financial information less regularly, which creates an asymmetric non-public information issue); Rule 144 adequate public information (although entitlement holders are availing themselves less frequently of Rule 144 exemptions, I believe the

Commission will face definitional encounters with the timeliness of adequate public information); delayed listing determinations (e.g. shareholders equity for minimum listing or delisting determinations), etc. The more you look at the market mechanics the more

potential issues you see. Admittedly, it probably is not insurmountable, but you can also drive a car on three wheels. I do not see the cost benefit of making life easier for American Issuers at the expense of operating American markets on three wheels.
Lastly, I would respectfully request that the Commission reduce the size of their own proposals. This proposal was 279 pages. I sincerely doubt everyone read the whole proposal, let alone could digest the 279 pages.
I fully understand the need to be thorough and the magnitude of the Commission's proposals that will have a systemic effect on orderly markets, investor confidence, and valuations. However, the sheer volume of pages generated makes things less clear rather than more clear due to the indigestibility of the magnitude of pages.
Please consider reducing the page count.
Yours, etc.,
MARSHAL SHICHTMAN & ASSOCIATES, P.C.
s/ Marshal Shichtman, Esq.
By: Marshal Shichtman, Esq.1, MBA, LLM
P.O. Box 94
Huntington Station, New York 11746
Tel (516) 741-5222
Fax (800) 616-0959
marshal@lawmsa.com
1 Admitted to practice in the United States, State of New York; Solicitor in England & Wales.

Michael S. Cook — May 19, 2026
Subject: File No. S7-2026-15 From: Michael S. Cook Continuing the requirement for quarterly financial reporting for publicly traded securities/companies (registrants) is CRITICAL to maintain an informed investor community and reduce the potential for securities fraud.

Owen Murphy, Data Analyst — May 19, 2026
Subject: File No. S7-2026-15 From: Owen Murphy Is this a [REDACTED] joke? Full blown corruption in broad daylight and you're considering cutting the window the general public has into Wall Street in half? Absolutely disgusting and hurtful to 99% of Americans.

Rei Takashi — May 19, 2026
Subject: File No. S7-2026-15 From: Rei Takashi Dear Secretary, I am writing to formally log my opposition to the Commission's rule proposal to permit public issuers the option to transition from quarterly financial reporting to a semiannual reporting framework on Form 10-S. While acknowledging the Commission's intent to mitigate short-termism and lower corporate compliance costs, empirical evidence and economic principles suggest this framework will degrade market efficiency, elevate cost of capital, and exacerbate information asymmetry. The introduction of a semiannual reporting cycle creates systemic risks across several critical vectors: Information Asymmetry and Bid-Ask Spreads: In the fields of financial economics and market microstructure, reducing reporting frequency directly increases information asymmetry. A six-month reporting gap creates an information vacuum. Institutional market participants possess the capital to acquire

proprietary, alternative data streams to bridge this gap, whereas retail investors do not. Consequently, market makers will likely widen bid-ask spreads to protect against adverse selection, increasing transaction costs and reducing liquidity for the broader market. Delayed Price Discovery and Volatility Clustering: Quarterly reporting facilitates continuous, incremental price discovery. Extending the reporting interval to six months will cause material structural data to compound behind a curtain of corporate confidentiality. Consequently, when earnings are finally disclosed, the price adjustment process will be discrete rather than continuous. This will result in heightened idiosyncratic volatility and severe price gaps upon announcement, destabilizing secondary market trading. Insufficiency of Form 8-K as an Interim Substitute: The proposal relies on voluntary, interim financial disclosures furnished via Form 8-K to maintain market communication. This mechanism is structurally flawed. Disclosures under Item 2.02 or 7.01 lack the standardized presentation, mandatory GAAP reconciliations, and strict disclosure controls and procedures (DCP) inherent to Form 10-Q. Relying on fragmented, unstandardized updates diminishes comparability across peers and increases the cognitive processing burden on market analysts. Agency Costs and Corporate Governance: Quarterly reporting acts as a vital commitment mechanism that aligns manager and shareholder incentives. Extending the reporting window increases the duration of unmonitored management discretion. This lag delays the market's ability to identify capital misallocation, operational drift, or deteriorating internal controls, thereby elevating agency costs and eroding governance discipline. The proposed reduction in regulatory costs is heavily outweighed by the negative externalities imposed on capital allocation efficiency and market transparency. I strongly encourage the Commission to preserve the current mandated quarterly disclosure regime under Exchange Act Rules 13a-13 and 15d-13. Thank you for analyzing these technical considerations.

Richard Norelli — May 19, 2026
Subject: File No. S7-2026-15 From: Richard Norelli Do NOT reduce corporate filing requirements to semi-annually. As an individual who needs information to protect my retirement funds, our family benefits from access to current information about the fiscal health of the firms involved in our invested savings. Reducing that period only benefits corporate manipulation and privileged executives. Speaking as the "small guy" this rule revision reflects corporate/government cronyism and does very little to reduce costs. I don't have powerful attorneys or lobbyists at my disposal. I rely on the fairness of the SEC.

Robert Dunning — May 19, 2026
Subject: File No. S7-2026-15 From: Robert Dunning The proposal for required quarterly financial statements to be changed to semi-annual should be rejected. The potential for inside dealing will substantially increase due to insufficient exposure. Fair market trading will be severely harmed as smaller investors will be making decisions with much less information. The potential for abuse, subsequent turmoil and scandal is far too high.

Robin Moylan — May 19, 2026
Subject: File No. S7-2026-15 From: Robin moylan If the sec attempts to do this, it proves how corrupt this country really is! I state NO! We are working in the time of being open n honest. Start doing it!!!

Russ Nickel — May 19, 2026
Subject: File No. S7-2026-15 From: Russ Nickel Please keep quarterly reporting.

Walter — May 19, 2026
Subject: File No. S7-2026-15 From: Walter Reporting requirements are going the wrong direction. The internet and technology should allow investors to get live reporting information daily (we should be able to see what's underneath a stock price immediately (and for free)). This would allow for greater performance transparency, efficient markets, price stability and investment democratization, and increased healthy competition between companies. Companies already have live data reporting dashboards. Loosen the legal requirements and allow companies to publish easy to understand metrics. Hiding information feels very third world, and antiquated. It feels like regressing from AI to the printing press.

William Martin — May 19, 2026
Subject: File No. S7-2026-15 From: William Martin Quarterly reporting is essential for efficient markets, transparency, and accounting controls. Please do not allow companies to utilize semiannual reporting.

William T. McKinzie — May 19, 2026
Subject: File No. S7-2026-15 From: William T. McKinzie Semi-annual reporting is adequate for the long-term investor, and data from foreign markets supports this assertion. It would be a step in the right direction to reduce the burden of being a public company with the hoped for salutary effect of increasing the number of public companies available to ordinary investors.

Anonymous — May 18, 2026
Subject: File No. S7-2026-15 From: Anonymous Please keep the quarterly reporting as it is now !

Barbara Myers — May 18, 2026
Subject: File No. S7-2026-15 From: Barbara Myers This is really bad idea!

Daniel Platt, Retired AT&T — May 18, 2026
Subject: File No. S7-2026-15 From: Daniel Platt I would like to voice my deep concern & opposition to any attempt to weaken existing rules & regulations concerning businesses & corporations reporting their financial reports from quarterly to semiannually. My life savings are tied up in investments & I base my portfolio partly on those quarterly reports! Come on this makes no sense at all

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Donnie Eckhoff — May 18, 2026

Subject: File No. S7-2026-15 From: Donnie Eckhoff Thank you for all the education I've received about crypto and Bitcoin and the rest very interesting

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Gregory Valentine — May 18, 2026
Subject: File No. S7-2026-15 From: Gregory Valentine It's important that companies provide investors with regular quarterly reports. The access to this information should be required and easily accessible for all investors, no matter the size of the investment. I have personally used this information in the past to decide whether or not to buy, sell, or hold a financial product and allowing companies to delay these reports would negatively affect my ability to participate in the stock market. Also, I have never worked for a company where providing this information to investors was a burden, and if it was it would be an indication of financial negligence.

Justin Schultz — May 18, 2026
Subject: File No. S7-2026-15 From: Justin Schultz It's not fair to regular people for companies to be able to hide all their shady business dealings from the pathetically little amount of government oversight that's left and hasn't as of yet been dismantled or effectively nullified of any real power or any real care left in their commitment to protect the lower to middle classes of American people

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K. Webster — May 18, 2026
Subject: File No. S7-2026-15 From: K. Webster I oppose this rule change that will allow public companies to essentially hide bad news, stock buybacks and more from investors and analysts for twice as long as they can now. Public means transparency for everyone, not just insiders.

Kevin Montalti — May 18, 2026
Subject: File No. S7-2026-15 From: Kevin Montalti Removing the quarterly reporting requirement would allow external auditors to spend more time on the actual year-end audit. As an external auditor, the quarterly reporting requirement acts as a disruption to our overall audit procedures as they stop the team from performing audit procedures for often a month at a time (and thus removing the requirement gives back audit teams two additional months to focus on the audit). More time to focus on the audit will allow for better audit quality, and overall, better less crazy busy seasons for external auditors as year-end work can be pushed up to the interim period - especially in October and November for companies that are a 12/31 filer.

Kevin W. Alexander — May 18, 2026
Subject: File Number S7-2026-15 (Release Nos. 33-11414; 34-105368) From: Kevin W. Alexander Affiliation: May 18, 2026 The SEC's proposed plan to provide public companies the option to NOT file quarterly reports, and instead to file only semi-annual reports, is a terrible idea.

Public investors absolutely need the information published quarterly in order to make informed investment decisions. Visibility 4 times a year allows for necessary price / value adjustments and is highly efficient.

The time commitment of quarterly reporting for public companies is minimal, when compared to the vast benefits companies gain when they can access the world's leading public markets in the US.

Most importantly, investors in US markets deeply depend on quarterly financial reporting, which is one of the main reasons our markets are far and away the largest, most liquid and most attractive in the world. If the US converts to semi-annual reporting, expect to see US markets become weaker, smaller and less liquid like those that report semi-annually. Look at European markets for the results that will follow if the SEC converts to this proposed rule change.

Finally, keep in mind that financial markets are a competitive business. Other lower tier markets (London, Hong Kong, etc.) will certainly gain and become more attractive alternatives if the US moves to semi-annual reporting. If the concern is that US markets need more of our private companies graduating to public companies (something I agree with), then focus on promoting other incentives and benefits for these private companies -- not on reduced financial reporting. No one seriously believes that the litany of private tech (and other) companies are choosing to stay private longer b/c they don't want to report quarterly.

Please don't adopt this ill-informed rule change.

Sincerely,

Kevin W. Alexander

Larry Overman — May 18, 2026
Subject: File No. S7-2026-15 From: Larry Overman Please keep 3 months not 6. We have internet, should be quicker not longer.

Margaret Rosenfeld, Founder, Zukunft Advisory, LLC — May 18, 2026
ZUKUNFT ADVISORY
Governance / Capital Markets / Digital Asset Strategy
May 18, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549-1090
Re: Semiannual Reporting; File No. S7-2026-15; Release Nos. 33-11414; 34-105368; 39-2563; IC-36140
Dear Ms. Countryman:
I write in response to the Commission’s request for comment on the proposed amendments to Exchange

Act Rules 13a-13 and 15d-13 that would permit domestic reporting companies to file a semiannual report
on new Form 10-S in lieu of two of three quarterly reports on Form 10-Q. I have practiced as a corporate
and securities lawyer for more than twenty-seven years, including as a partner at Freshfields Bruckhaus
Deringer, Paul Weiss Rifkind Wharton & Garrison, K&L Gates, and Smith Anderson, and in senior in-house
roles as chief legal officer building legal functions for public market readiness. The perspective I bring to
this comment letter is shaped by having advised, and served as de facto general counsel to, public
companies across the full range of the reporting company population. That has included large accelerated
filers with deep institutional ownership, established analyst coverage, active capital markets programs,
and the full institutional disclosure architecture that mature public company status requires. It has also
included smaller reporting companies, emerging growth companies, and recently public issuers operating
in earlier stages of that institutional progression, where the quarterly reporting cadence often feels
disproportionate to the operational tempo of the business. The disclosure liability gap and on-ramp
questions I address in this letter come from running quarterly reporting cycles at both ends of that range,
not from one end. I submit this letter in my capacity as Founder of Zukunft Advisory.
I do not oppose the proposal. The Commission's policy rationale for offering reporting companies an
alternative to the existing quarterly cadence is defensible, and the cost-reduction objective is real for the
subset of issuers for whom quarterly reporting has always been disproportionate to the operational
tempo of the business. My concern with the proposal as currently drafted is narrower and, I believe,
addressable. The proposing release does not adequately engage with what replaces the quarterly cadence
for companies that elect semiannual reporting and continue to communicate with the market on a
quarterly basis, which the release itself contemplates and which I believe will be the majority of electing
issuers in practice. The institutional scaffolding that has historically made quarterly market
communications defensible is anchored in the existence of the Form 10-Q. Removing the formal filing
without addressing what supports the continuing communications creates a disclosure liability gap that
the proposing release does not name and that the comment file to date has not addressed in operational
terms.
The comment file to date is informative on what it does include, and equally so on what it does not. The
early commenters have approached the proposal from academic, retail investor, market-function, and
technology-infrastructure standpoints. These are useful perspectives, and the Commission will benefit
from them. What the comment file does not yet contain in meaningful volume is commentary from
practitioners who have run public company quarterly reporting cycles from the inside, who have
negotiated the institutional architecture that supports those filings, and who have advised boards and

management teams through the disclosure liability exposure that quarterly market communications generate. This letter is offered to address that gap. The arguments that follow are operational rather than theoretical, and the recommendations are calibrated to what the Commission would need to do in the final release to make the proposed framework workable for the issuers most likely to elect into it.

This letter offers five contributions. First, it identifies the disclosure liability gap created by the hybrid approach the proposing release contemplates. Second, it surfaces the audit committee, disclosure committee, and auditor review questions that follow from removing the formal quarterly filing while continuing quarterly market communications. Third, it proposes a four-component framework that semiannual filers should be expected to implement on top of the election to preserve the institutional discipline that has historically protected quarterly communications. Fourth, it addresses who the election actually fits and raises the on-ramp question that follows from the bifurcation the proposal will create between large accelerated filers (who will overwhelmingly not elect) and smaller, newer, and development-stage issuers (who will). Fifth, it responds directly to several of the Commission's numbered requests for comment and offers three specific recommendations for what the final release should contain.

I. The disclosure liability gap created by the hybrid approach

The proposing release explicitly contemplates that semiannual filers may continue to provide voluntary quarterly information, including through earnings releases, conference calls, and voluntary inclusion of quarterly financial information within the Form 10-S filing itself. The release describes this as a hybrid approach that may represent a middle ground for companies seeking to balance cost savings with market expectations. The Commission's description is accurate so far as it goes. What the release does not engage with is that the hybrid approach, in practice, will be the operating posture of the substantial majority of electing issuers, not a middle ground reserved for those with specific institutional ownership profiles or capital markets needs.

The reasons are structural. Analyst coverage of U.S. public companies is built around quarterly models. Institutional investors maintain valuation frameworks that require quarterly revenue, earnings, and guidance updates. Lenders incorporate financial covenant certification and reporting requirements into credit agreements that often track the Form 10-Q schedule by default. Boards have organized their meeting calendars and audit committee cadences around the quarterly filing cycle for decades. Investor relations functions have built their annual programs around four earnings cycles. The semiannual election does not change any of those expectations on day one. It removes one structural rationale for meeting them, but the underlying demand for quarterly information from analysts, institutional investors, lenders, and the broader market remains.

Most issuers that elect semiannual reporting will therefore continue to communicate with the market on

a quarterly cadence. They will issue earnings releases. They will hold earnings calls. They will provide
guidance and update it. They will respond to analyst questions. They will hold one-on-one investor meetings. What changes is not the existence of those communications. What changes is the institutional
scaffolding that historically sat behind them.
The Form 10-Q is a Section 18 filed document. It carries CEO and CFO certifications under Sections 302
and 906 of the Sarbanes-Oxley Act of 2002. It is reviewed by the independent auditor under PCAOB AS
4105 (or the analogous interim review standard applicable to the relevant filer). It runs through a disclosure committee process required by Item 307 and Item 308 of Regulation S-K. It is approved by the
audit committee. Item 4 of Form 10-Q requires an express attestation regarding the effectiveness of disclosure controls and procedures and any changes in internal control over financial reporting. The Form
10-Q is the artifact produced at the end of that process, but the process itself is the institutional discipline
that makes the quarterly communications surrounding the filing defensible.
When a company communicates quarterly without producing a Form 10-Q, that scaffolding is not automatically present. The earnings release is furnished under Item 2.02 of Form 8-K, not filed under
Section 18. The auditor has performed no interim review because there is no periodic report to review.
The disclosure committee may or may not have run a full process, because there is no statutory filing
deadline driving it. The audit committee may or may not have completed a substantive review of the underlying financial statements, because the only quarterly artifact is a furnished press release rather
than a certified filing. The CEO and CFO sign off on the release, but they make no certifications under
Sections 302 or 906 because no underlying periodic report exists to certify. The forward-looking statements in the prepared remarks rest on a cautionary statement framework that, in the absence of a
contemporaneous Form 10-Q, has no reaffirmed risk factor universe to anchor to. The earnings call proceeds with the same Q&A, the same guidance discussion, and the same competitive and operational
commentary that a quarterly earnings call has always included, but the institutional record sitting behind
those communications is materially thinner than it would be if a Form 10-Q were filed contemporaneously.
This gap is not theoretical. It is exactly the fact pattern that the plaintiffs' securities class action bar will
construct cases around. The defense of a Rule 10b-5 case predicated on quarterly forward-looking statements, guidance, or operational commentary has historically relied substantially on the architecture
of the periodic reporting process. The certifications, the auditor involvement, the disclosure committee
discipline, the audit committee review, the Item 4 attestation. That architecture, taken as a whole, is what
permits the issuer to argue at the pleading stage and beyond that the challenged statements were the

product of a deliberate and supervised disclosure process rather than ad hoc executive judgment. The
Form 10-S, filed twice a year, does not anchor the quarterly off-cycle communications in the same way.
Plaintiffs' counsel will identify the gap. The Commission should anticipate it.

II. The audit committee, disclosure committee, and auditor review questions

Three operational questions follow directly from the disclosure liability gap and warrant the Commission's
attention before the proposal is finalized.

A. The auditor review question

The auditing profession has not yet articulated publicly how it will approach interim review of quarterly
financial information for semiannual filers that continue to issue quarterly earnings releases. Under AU-C
930 / AS 4105, an interim review is generally requested in connection with a periodic report containing
reviewed interim financial information. Whether and on what terms a registered public accounting firm
will perform interim review work outside the context of a Form 10-Q filing, and at what fee level, is
unresolved. For most issuers electing semiannual reporting, particularly those with active capital markets
activity, meaningful institutional ownership, or any material disclosure events expected during the off-
cycle quarter, an interim review of the quarterly financial information that underlies the earnings release
will continue to be necessary as a matter of disclosure prudence regardless of what the Commission
formally requires. If the auditor will not perform that review without a Form 10-Q, the issuer will be
communicating quarterly without the auditor scaffolding that has historically supported quarterly
communications. If the auditor will perform the review, the cost savings the proposing release
contemplates are at least partly illusory.

The Commission should consider directly engaging with the PCAOB and the AICPA in advance of adoption
to clarify the auditor's posture on interim review work for semiannual filers, and should consider whether
companion staff guidance or PCAOB rulemaking is needed to ensure a consistent profession-wide
approach. Without that clarification, the proposal as adopted will leave electing issuers and their boards
to negotiate auditor involvement on a case-by-case basis, with predictable variability in cost, scope, and
rigor across the issuer population.

B. The audit committee oversight question

Audit committees of public companies have organized their oversight cadence around the quarterly Form
10-Q cycle for decades. The agenda items, the meeting frequency, the auditor interactions, the financial
statement review, the disclosure committee report-out, the sub-certifications, the internal audit
reporting, the management representation letters, and the documented sign-off processes are all built
around four cycles per fiscal year with a defined statutory artifact at the conclusion of each. Moving to
two formal cycles per fiscal year does not reduce the audit committee's oversight responsibility. It
removes the rhythm that has historically structured how that responsibility is discharged.

An audit committee that elects to maintain quarterly review discipline despite the move to

semiannual
filings will be doing more work, not less, because it will be running its full process without the external
statutory deadline that has historically driven it. An audit committee that permits the off-cycle quarters
to become lighter-touch reviews will be accepting a material reduction in oversight at exactly the
moments when the company is still communicating quarterly to the market. Neither outcome is what the
cost-savings framing of the proposal anticipates. The Commission should consider whether the final
release should include express guidance to audit committees of electing companies regarding the level of
off-cycle quarter oversight expected, and should consider whether stock exchange listing standards
governing audit committee responsibilities require corresponding amendment to address the semiannual
filer context.

C. The disclosure committee question

Item 307 of Regulation S-K requires an express attestation by the principal executive and principal
financial officers regarding the effectiveness of disclosure controls and procedures, made in each Form
10-Q and Form 10-K. The disclosure committee process that supports that attestation has, in practice,
become a quarterly institutional discipline at most public companies. For semiannual filers, the Item 307
attestation will be made only in the Form 10-S and Form 10-K. The off-cycle quarter earnings release and
conference call will not be supported by a contemporaneous Item 307 attestation, because no periodic
report is being filed. The question whether the off-cycle quarter receives the same disclosure committee
discipline as the on-cycle quarter is left entirely to issuer judgment under the proposal as drafted.
The Commission should consider whether semiannual filers should be required to disclose, in their Form
10-S or Form 10-K, whether the disclosure committee has reviewed any voluntary quarterly information
released during the off-cycle period to a standard substantially equivalent to the standard applied to a
Form 10-Q. A disclosure of this kind would not require the disclosure committee process to be applied. It
would require the issuer to state whether it was applied, which is itself a meaningful disclosure to
investors and a meaningful protection against the disclosure liability gap I have described.

III. A proposed framework for semiannual filers that continue quarterly market communications

If a company elects semiannual reporting and continues to engage the market on a quarterly cadence,
which I expect will be the operating posture of the substantial majority of electing issuers, the institutional
scaffolding that has historically made quarterly communications defensible should be preserved
deliberately rather than allowed to erode by inattention. I propose four components, which I respectfully
suggest the Commission consider either as elements of the final rule, as elements of companion staff
guidance, or as expectations articulated in the adopting release's discussion of the hybrid approach.

Component 1: A voluntary quarterly business update document, treated as a deliberate disclosure

artifact
Semiannual filers that issue quarterly earnings releases should be expected to treat those releases as
deliberate disclosure artifacts subject to substantially the same internal review and approval process applied to a Form 10-Q. The document should contain the financial information, MD&A discussion, material developments, and forward-looking statement framework the market actually expects. It may
be furnished under Item 2.02 or filed under Item 8.01 of Form 8-K depending on the issuer's circumstances
and counsel's judgment regarding the litigation calculus. The Commission should consider clarifying in the
adopting release that the institutional record sitting behind a voluntary quarterly release is a relevant factor in any subsequent Rule 10b-5 analysis, and that issuers that elect semiannual reporting do not
thereby reduce the standard of care expected in connection with their continuing quarterly communications.
Component 2: Auditor involvement calibrated to the issuer's risk profile
As described above, the Commission should engage with the PCAOB and the AICPA to clarify the profession's posture on interim review work for semiannual filers. In the absence of profession-wide clarification, electing issuers should be expected to obtain interim review work in connection with quarterly financial information released to the market wherever the issuer's circumstances make such
review prudent. The Commission should consider whether the final release should include a discussion of
the factors relevant to that determination, including institutional ownership profile, capital markets activity, expected material disclosure events during the off-cycle period, and the issuer's history of restatements or material weakness disclosures.
Component 3: A preserved disclosure committee and audit committee process operating on a quarterly cadence
Audit committee charters, disclosure committee charters, and internal disclosure controls policies of electing issuers should be updated to reflect the semiannual reporting cadence and to make clear that
off-cycle quarters receive substantially the same governance treatment as on-cycle quarters even though
the artifact at the conclusion of the off-cycle quarter is a furnished release rather than a filed periodic report. The Commission should consider whether the adopting release should articulate the expectation
that electing issuers maintain a documented disclosure and audit committee process for off-cycle quarter
communications, and whether disclosure of the existence of that process should be required in the Form
10-S or Form 10-K.
Component 4: A redesigned investor relations cadence
Removing two formal quarterly earnings cycles from the issuer's annual disclosure calendar does not
reduce the underlying demand for institutional engagement. It diffuses that engagement across a larger
number of less structured touchpoints. Investor day presentations, conference appearances, sell-side
analyst meetings, one-on-one investor calls, and mid-period management road shows will be the vehicles
through which institutional engagement continues, and each of those touchpoints carries its own

Regulation FD exposure. Regulation FD does not turn on the cadence of formal periodic reporting. It turns on whether material non-public information is disclosed selectively. Spreading the same engagement demand across a larger surface area, without the concentrated discipline of four well-rehearsed earnings cycles per year, increases Regulation FD risk for electing issuers, and most issuers' Regulation FD processes are not currently designed to manage the larger surface area. The Commission should consider whether the adopting release should articulate the expectation that electing issuers conduct a deliberate review of their investor relations protocols and Regulation FD procedures in connection with the election.

IV. Who the election actually fits, and the on-ramp question

The proposing release identifies smaller reporting companies, emerging growth companies, and companies in industries where investors focus on business and regulatory developments rather than interim financial results as the natural beneficiaries of the election. I agree with that identification as far as it goes. The election will be genuinely well-suited to a specific subset of the public company population.

Development-stage companies whose investors track milestones rather than revenue trajectories. Companies without active capital markets activity. Companies without bank financing structured around quarterly covenant certifications. Companies without meaningful sell-side analyst coverage. Companies whose institutional ownership profile does not generate quarterly engagement demand. For issuers in this category, the quarterly cadence has often been disproportionate to the operational tempo of the business, and the cost savings the proposing release contemplates will be more fully realized because the underlying market demand for quarterly information is genuinely lower.

The question the proposing release does not engage with, and the question I respectfully submit the Commission should address in the final release, is what happens to these issuers when they outgrow the conditions that made the election attractive in the first place. The natural arc of a public company that goes public as a smaller reporting company or an emerging growth company is one in which, over time, the company grows revenues, attracts analyst coverage, develops capital markets ambitions, takes on bank financing, accumulates institutional ownership, and eventually graduates to accelerated or large accelerated filer status. The on-ramp from early-stage public company to mature public company is a real institutional progression, and the disclosure cadence the company runs on during that progression is part of the institutional infrastructure that supports it. The question is whether the semiannual election helps issuers traverse that on-ramp or whether it institutionalizes a lighter-touch disclosure posture that becomes a structural impediment when the company is ready to graduate.

The case for the election as an on-ramp aid is straightforward. Lower reporting cost during the early public

years lets the company conserve capital for business growth, which is precisely the Commission's stated policy objective. Less management distraction during the early public years lets the executive team focus on operational execution at the moment when execution matters most. Fewer Sunday nights spent on the Form 10-Q cycle is not a trivial benefit for a thinly-resourced management team running a recently public company. For issuers whose early public years are genuinely about building the business rather than engaging the capital markets, the election may be exactly the kind of regulatory flexibility that supports the on-ramp.

The case against the election as an on-ramp aid is also straightforward. The disclosure cadence a company runs on shapes the institutional discipline the company builds around its public reporting. A company that has filed Form 10-Q quarterly from the date of its initial public offering has, by the time it is ready for accelerated filer status, developed a disclosure committee process, an audit committee oversight cadence, an investor relations function, an internal audit posture, and an executive team comfortable with the quarterly reporting rhythm. A company that has filed Form 10-S semiannually for the same period has not necessarily developed any of those institutional muscles, because the statutory cadence has not required them to be exercised. When the company is ready to access the capital markets in size, to attract sell-side analyst coverage, to take on bank financing structured around quarterly covenants, or to be acquired by or acquire another public company, the institutional infrastructure that supports those activities is not necessarily in place. Building that infrastructure under deadline pressure, while simultaneously executing the transaction or relationship that requires it, is materially harder than building it organically over the course of the public company life cycle.

The honest answer is that the on-ramp question is bidirectional. The election will help some smaller reporting companies and emerging growth companies that would otherwise be unable to bear the cost of being public at all. It will also box in some smaller reporting companies and emerging growth companies that elect in early and then find themselves underprepared for the institutional demands of mature public company status when they reach it. The Commission should be candid about that tradeoff in the final release rather than presenting the election as an unqualified benefit to the smaller issuer population.

Two structural consequences follow from this analysis. First, larger issuers will overwhelmingly not elect semiannual reporting. The institutional ownership, analyst coverage, capital markets activity, and lender expectations that characterize the large-cap public company population make the election operationally unworkable for those issuers regardless of its cost-savings appeal. The Commission should expect the elected population to be concentrated almost entirely in smaller reporting companies, emerging growth companies, and development-stage issuers. Second, the resulting bifurcation between quarterly filers

(predominantly mature, larger-cap, institutionally-owned) and semiannual filers (predominantly smaller,
newer, development-stage) is a structural change to the public company population that the proposing
release does not address as such. Whether that bifurcation is consistent with the Commission's broader
investor protection objectives, and whether it supports or undermines the policy goal of encouraging more companies to go and remain public, is a question the Commission should engage with in the final
release.

The on-ramp question matters most for the companies the proposing release is most focused on supporting. The Commission should consider, in the final release, articulating the expectation that issuers
electing semiannual reporting maintain a deliberate institutional posture that preserves the option to graduate to quarterly reporting cleanly when business circumstances warrant. The four-component framework set forth in Section III above is one way to operationalize that expectation. Without it, the election risks producing a class of public companies that has captured the early-stage cost savings but lost
the institutional discipline needed to make the on-ramp work.

V. Responses to specific requests for comment

I respond below to several of the Commission's numbered requests for comment that bear directly on the
issues raised in this letter.

On voluntary quarterly disclosures and the hybrid approach

The Commission asks whether companies that elect semiannual reporting will continue to provide voluntary quarterly information and, if so, what form that information will take and whether the Commission should provide guidance. My view, based on twenty-seven years of practice advising public
companies, is that the substantial majority of electing issuers will continue to provide quarterly information in some form because the underlying market demand for that information will not change.

The Commission should provide guidance, ideally in the adopting release, on the standard of care expected in connection with voluntary quarterly disclosures, including the expectation that disclosure committee and audit committee discipline will be applied substantially as it would be in connection with
a Form 10-Q. Without that guidance, the proposal effectively creates a class of quarterly market communications that fall outside the institutional discipline that has historically supported quarterly disclosure in the United States, and that result is inconsistent with the investor protection objectives the
Commission has articulated as central to its mission.

On internal controls and quarterly review

The Commission asks whether the proposal would affect internal controls or quarterly accountant reviews. My view is that the proposal materially affects both. Internal control over financial reporting is
operationally a continuous function, but the Section 302 and 906 certifications, the Item 4 attestation, and the disclosure controls and procedures evaluation that accompany each Form 10-Q create discrete
points at which internal control evaluation is documented, attested to, and made part of the institutional
record. Removing two of those points per fiscal year does not change the underlying control environment,
but it removes two of the formal occasions on which the control environment is evaluated and

documented. For accountant reviews, as discussed in Section II.A above, the profession's posture is unresolved, and the Commission should engage with the PCAOB and the AICPA to clarify it in advance of adoption.

On insider trading policies and trading window practices

The Commission asks whether the proposal would affect insider trading policies and trading window practices. My view is that semiannual reporting will significantly complicate trading window administration for electing issuers and will require careful redesign of Rule 10b5-1 plan practices. Most public company insider trading policies define blackout periods by reference to the quarterly earnings cycle and the Form 10-Q filing. For semiannual filers, the absence of two of those quarterly anchors will require either an extension of blackout periods (effectively reducing trading windows substantially) or a redesign of the blackout framework around the voluntary quarterly disclosure cadence. Rule 10b5-1 plans entered into under the December 2022 amendments contain cooling-off periods, certifications, and other architecture predicated on the existence of a regular periodic reporting cadence. The Commission should consider whether companion guidance on Rule 10b5-1 plan administration for semiannual filers is appropriate.

On capital markets activity and registered offerings

The Commission asks how the proposal will affect the ability of electing issuers to conduct registered offerings, including the staleness of financial statements for registration statement purposes. My view is that the Regulation S-X staleness amendments included in the proposal address the technical question but do not address the practical market question, which is whether underwriters, investors, and rating agencies will be willing to participate in offerings supported only by semiannual financial information. In my experience advising issuers in registered offerings, the comfort letter framework under SAS 100 and the underwriter due diligence framework under Section 11 both rely heavily on the availability of reviewed interim financial information that is reasonably current. The 135-day rule under existing PCAOB standards for negative assurance in comfort letters, which the Commission has acknowledged in the proposing release, is the most concrete example of this dependency. The Commission should consider whether final adoption should be coordinated with PCAOB action to ensure that semiannual filers have a workable path to access the capital markets between Form 10-S filings. Absent such coordination, electing issuers may find that the cost savings from semiannual reporting are offset by reduced flexibility in accessing the capital markets, which would frustrate the proposal's policy objective of reducing the burden of public company status.

VI. Specific recommendations for the final release

I respectfully offer three specific recommendations for the Commission's consideration in connection with final adoption of the proposed amendments.

First, the adopting release should articulate the expectation that semiannual filers that continue to provide voluntary quarterly information apply substantially the same disclosure committee and audit committee discipline to that information as they would apply to a Form 10-Q. The adopting release should make clear that the election of semiannual reporting does not reduce the standard of care expected in connection with quarterly market communications, and that the institutional record supporting voluntary quarterly disclosures is a relevant factor in any subsequent enforcement or private action analysis.

Second, the Commission should coordinate with the PCAOB and the AICPA to clarify the auditing profession's posture on interim review work for semiannual filers in advance of final adoption. Without such coordination, electing issuers and their boards will be required to negotiate auditor involvement on a case-by-case basis, with predictable variability in cost, scope, and rigor that will undermine both the cost-savings rationale of the proposal and the disclosure integrity of the resulting periodic reporting framework.

Third, the Commission should require electing issuers to disclose, in their Form 10-S and Form 10-K, the issuer's practice with respect to off-cycle quarterly market communications, including whether the issuer issues quarterly earnings releases, whether disclosure committee and audit committee review processes are applied to those communications, and whether interim review work is performed by the issuer's independent registered public accounting firm in connection with those communications. A disclosure requirement of this kind would not mandate any particular practice. It would require the issuer to state its practice, which is itself a meaningful disclosure to investors and a meaningful safeguard against the disclosure liability gap I have described.

VII. Conclusion

The Commission's objective in proposing optional semiannual reporting is defensible. The proposal would offer real relief to a subset of reporting companies for whom the quarterly cadence has always been disproportionate to the operational tempo of the business, and the election structure preserves the existing quarterly framework as the default for issuers for whom it remains appropriate. My concern is not with the election. It is with the operational consequences of the hybrid approach the proposing release contemplates, with the disclosure liability gap that follows from removing the formal quarterly filing without addressing what supports the continuing quarterly market communications that will, in practice, accompany the election for most electing issuers, and with the on-ramp question that follows from the bifurcation the proposal will produce within the public company population.

The framework and recommendations set forth above are intended to be constructive. They accept the policy choice the Commission has made and address the operational architecture that needs to accompany it. I would welcome the opportunity to discuss any of the issues raised in this letter with

the
staff. I can be reached at the contact information below.
Respectfully submitted,
ZUKUNFT ADVISORY, LLC
Margaret Rosenfeld
Founder
mrosenfeld@zukunftadvisory.com

Memorandum from the Office of Commissioner Mark T. Uyeda regarding a May 18, 2026 meeting with representatives of PIMCO — May 18, 2026
MEMORANDUM
To: File Nos. S7-2026-07; S7-2026-15
From: Elizabeth Blase, Counsel to Commissioner Mark T. Uyeda
Re: Meeting with Representatives of PIMCO
On May 18, 2026, Commissioner Mark T. Uyeda and his counsels Ryan Hinson, Nati Kim, and Elizabeth Blase met with representatives of PIMCO (the "PIMCO Participants"), including:
• Tim Crowley, Executive Vice President, Portfolio Manager;
• Jerry Woytash, Vice President, Portfolio Manager;
• Blair Greber-Raines, Senior Vice President, Senior Counsel;
• Josh Ratner, Executive Vice President, Head of Americas Operations;
• William Martinez, Executive Vice President, Portfolio Manager;
• Ryan LeShaw, Executive Vice President, Deputy General Counsel; and
• Libby Cantrill, Managing Director, Head of Public Policy.
Among other topics, the PIMCO Participants discussed matters related to U.S. Treasury Clearing and extraterritorial issues. The discussion touched on the notice published by the Commission in File No.
S7-2026-07, as well as the PIMCO Participants' concerns regarding the same. The PIMCO Participants
also discussed the Commission's proposed amendments to allow companies to file semiannual reports on
new Form 10-S in lieu of quarterly reports on Form 10-Q to meet their interim reporting obligations under
the Securities Exchange Act of 1934 (i.e., File No. S7-2026-15).

Sami Aji, Software Engineer — May 18, 2026
Subject: File No. S7-2026-15 From: Sami Aji Moving reporting from quarterly to semi annual is not a good idea. It will help fraud and insider trading grow because there is more time to hide things

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Shirley Williams — May 18, 2026
Subject: File No. S7-2026-15 From: Shirley Williams I suggest making the first report of the year for four months which gives companies an extra month to recover from annual and year end audits. Then do a report after 7 months instead of semi-annual reports. Then another report after 10 months. This will give them only two months to add for annual reports and to calculate yearly taxes or remaining taxes due, and this should make everything easier at year-end.

Tyler Dirks — May 18, 2026
Subject: File No. S7-2026-15 From: Tyler Dirks As a retail investor, quarterly earnings are my only real data point as to how a company is currently doing. The dramatic change in company Fortune quarter to quarter during the AI boom almost asks for more data, not less

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William Irvine — May 18, 2026
Subject: File No. S7-2026-15 From: William Irvine The SEC should maintain quarterly reporting to maintain accountability and transparency to shareholders such as myself. There is too much potential for abuse with only reporting every 6 months.

A. D. — May 17, 2026
Subject: File No. S7-2026-15 From: A. D. SEC should stick to quarterly reporting.

Alan LePage — May 17, 2026
Subject: File No. S7-2026-15 From: Alan LePage As a small investor, I need you to maintain the status quo. Quarterly reports are Needed for me to keep up to date. Anything less leaves me disadvantaged. I'm already In a constant battle to stay ahead. Market influencers and trading algorithms leave me in a situation where it's hard to stay in front of my investments. Please help…..

Alexander — May 17, 2026
Subject: File No. S7-2026-15 From: Alexander SEC must keep quarterly earnings release. Changing to 6 months will keep the companies in dark not creating transparency.

Beth Carnegie-Kent — May 17, 2026
Subject: File No. S7-2026-15 From: Beth Carnegie-Kent semi-annual vs quarterly reporting: another way to keep insider advantages to insiders.

Charles Labianco — May 17, 2026
Subject: File No. S7-2026-15 From: Charles Labianco It would violate the logic of the rule that it is trying to replace. Yes, gov insiders would have more of an advantage than they alteady gave and become more corrupted than they already are. I am against the change.

Denise Orton — May 17, 2026
Subject: File No. S7-2026-15 From: Denise Orton Actions PROTECTING Executives & Politicians who are able to knowingly hide financial moves to defraud investors & contractors. As a single mother working diligently to put a roof over my head and food on the table, having my commissions held before a 90 day wait time, An intended execution timing they never intended to pay any of us.

My commissions lost, expenses never covered. $41,743.00 NOT ONE SINGLE AGENCY STOOD UP FOR "WE THE CONTRACTORS" hired by Enron to get signed energy contracts. It was devastating. All the employees who's 401k stolen to hide their theft. A company who's top tier employees, politicians in the know, as well as other elite billionaires knew they company was going bust, all given the heads up to sell off all their soon to be totally worthless stocks. This Law, allowed that corruption to flourish and bankrupt thousands of employees and contractors. Families lost homes, marriages disolved, lives of people close to retireme t or in retirement with empty 401k. Yet the money trail never lead back to VP Cheney heavy investor, good buddy to Kenneth Lay. Only 2 people were prosecuted with OBSCENELY short prison time, and zero assets to seize, they were all liquidated prior. Kenneth confidently passed of cancer the same day his sentencing was announced. None of us believe he died, just like Jeffrey Epstien. STOP THE ABILITY FOR THIS KIND OF CORRUPTION TO FLORISH, OR MAKE A LAW THAT THE LAWMAKER WILL BE HELD RESPONSIBLE TO SIT IN JAIL AND HAVE THEIR OWN ASSESTS AND ACCOUNTS SEIZED TO LIVE IN OUR SHOES.

Frederick Brown, Jr. — May 17, 2026
Subject: File No. S7-2026-15 From: Frederick Brown, Jr Six months is way too long to keep an eye on what corporations are doing with my investment monies. Fraud can easily be hidden from shareholders for a long time allowing for too little, too late scenarios. The real beneficiaries in changing to a six month reporting are going to be the fraudsters.

Jaime P. Protacio — May 17, 2026
Subject: File No. S7-2026-15 From: Jaime P. Protacio Keep the quarterly report to avoid fraud

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Jarek Erznoznik — May 17, 2026
Subject: File No. S7-2026-15 From: Jarek Erznoznik I think semi annuall reporting is a poor idea. It keeps companies less responsible to the public retail investors that also are included on the market. More opportunity for fraud and corruption to take place when there is more time and less pressure from the public on large public corporations. These are public companies and their numbers should be PUBLIC accordingly. Public reporting is not an afterthought. This is a bad excuse to do less work and be less responsible to the public.

Jim Perkins — May 17, 2026
Subject: File No. S7-2026-15 From: Jim Perkins Being sold as a cost savings, any perceived savings are actually minimal and only benefit the company and the executives, not the shareholders or the public. It's a matter of transparency. This proposal was initiated by a corrupt lying president and his dishonest cabinet . NO GOOD CAN COME OF IT. Leave it quarterly please.

John Koloen — May 17, 2026
Subject: File No. S7-2026-15 From: John Koloen I am opposed to S7-2026-15 because retail investors such as myself would have access to less timely information about the business of corporations that I invest in. With semiannual reporting corporations would be free to provide only

the information they wish to provide via press releases during the six month non-reporting period with no way for investors to verify the information via quarterly financial statements. Six months can be a very long time to have no access to corporate financial information with no notion of whether to buy or sell while opening the door to rumors to fill in the information gap. This appears to be a policy designed to benefit companies and insiders at the expense of investors and it is naive to believe that making this policy “optional” is nothing more than a smokescreen as is the notion that it will generate significant savings for the coroporation. The only reason to supoprt this policy is to close the information window on investors.

John Ranyard — May 17, 2026
Subject: File No. S7-2026-15 From: John Ranyard Once again a change in policy that helps big business operate in the dark, hiding from the small investors. "Deregulation" efforts by this administration is adding up to "permission to grift"!

John Toupalik — May 17, 2026
Subject: File No. S7-2026-15 From: John Toupalik Quarterly filing should be monthly. Going to every 6 months just creates more chance for manipulation . Us little guys are getting smoked now . There truly is little savings by going every six months. With today’s technology going to monthly would bring more transparency and accountability at very little cost. The real bitch here is the people who have to actually tell the truth and sign there name leaves less wiggle room then there is today. Less chance of fraud and deception.

Kirby Wells, Owner, Southwest Missouri OPE LLC — May 17, 2026
Subject: File No. S7-2026-15 From: Kirby Wells This creates a further competitive advantage for large public companies, reduces transparency and is contrary to the purpose of the SEC. It would be a harmful change.

Olivia Gunter — May 17, 2026
Subject: File No. S7-2026-15 From: Olivia Gunter Keep it quarterly. A lot can go wrong if report are made on a six month basis. Companies should checked in more often and not less.

Paul R. Dittrich — May 17, 2026
Subject: File No. S7-2026-15 From: Paul R. Dittrich Leave the current reporting requirements untouched. They serve everyone very well.

Robin Moylan — May 17, 2026
Subject: File No. S7-2026-15 From: Robin Moylan Americans are asking for you to do the right, loyal and fair honest thing. Do the job with integrity. But the rules. Stop making them up as you go along. These rules/laws are in place for a reason, abide by them. Stop showing favoritism. Thank you. R.m. in pa.

Russell Edward Watrous — May 17, 2026
Subject: File No. S7-2026-15 From: Russell Edward Watrous Allowing public company financial reporting twice a year is a really, really bad idea.

Susanna Maria Harper — May 17, 2026
Subject: File No. S7-2026-15 From: Susanna Maria Harper Quarterly reports should remain. Those reports are a bellweather of the economic health of the business sector. This looks like an attempt to hide activities from the public's eye and do not (and will not) reflect well upon the SEC and the champions of this move. For optics alone, the SEC needs to keep it quartery. Past bad acts would have taken much, much longer to discover and prosecute. Enron did not help the economic downturn in the 2000s, and the housing bubble burst in 2008 would have been much worse and harder to trouble shoot had reports been semi annual.

Theresa Winbush — May 17, 2026
Subject: File No. S7-2026-15 From: Theresa winbush Stop letting big companies of the hook completely against this

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Thomas Bourveau — May 17, 2026
Thomas Bourveau
Sa¨ıd Business School, University of Oxford
Park End Street, Oxford, OX1 1HP
May 17, 2026
Re: Proposal to Allow Optional Semiannual Reporting - File S7-2026-15
Dear Chairman Atkins,
I submit this letter in response to the Commission proposed amendments to Exchange Act Rules 13a-13 and 15d-13, which would permit issuers registered with the SEC to elect to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q. I am a Professor of Accounting at the University of Oxford. I write as a scholar who has extensively studied mandatory and voluntary disclosure and auditing in U.S. capital markets. In this letter, I offer insights drawn from academic research to help inform the economic analysis of the proposed amendment.
Unlike many comments in the public debate, the question at stake is not whether investors in public companies should receive financial statements every quarter, but rather whether the Commission should impose a fixed reporting frequency on issuers. There is a longstanding scholarly debate concerning the necessity of mandatory disclosure in capital markets. Although this debate extends beyond the specific questions raised by the proposed amendment to the Exchange Act Rules, it remains relevant to the present inquiry. The central argument to justify a disclosure mandate is the presence of a market failure. Two types of market failure are often cited: (1) market forces may be insufficient to resolve the information asymmetry between public issuers and investors; and (2) information disclosure generates externalities, such that the amount of disclosure produced through market forces falls below the level that would be optimal for the market (or society) as a whole.
Below, I provide some observations about the limited evidence to support these two sources

of market failure and discuss them in the context of the proposed amendments. I conclude my letter with some comments on the potential benefits of this proposed amendment to make quarterly reporting optional.

1

(1) Disclosure mandates are necessary to resolve the information asymmetry between the issuers and their investors so the Commission should maintain the universal quarterly reporting frequency for issuers registered with the SEC.

This argument rests on two pillars: (i) insiders possess private information about a company's economic performance that is relevant to investors; and (ii) insiders fail to disclose this information voluntarily and in a timely manner to investors. While the first point is widely accepted, the second is far more debatable. In fact, several theoretical studies in information economics from the 1980s suggest that, under certain assumptions, economic agents will eventually reveal their private information.1 The intuition is straightforward: if an agent withholds information, market participants may interpret this nondisclosure as a negative signal, leading them to revise their beliefs about the agent's prospects downward. This process leads all but the worst agents to disclose their information. This theory is difficult to test in the real world because the disclosure of financial statements has been mandated at the federal level for nearly a century in U.S. capital markets. Moreover, state-level "blue sky laws" predated federal regulation and often required financial disclosure from issuers seeking to sell securities to the public in order to protect investors. The pervasiveness of disclosure mandates in capital markets should not be interpreted as evidence that unregulated markets are unable to resolve information asymmetry between issuers and investors.

In a recent paper, my co-authors and I test whether information unravel in capital markets.2 To do so, we leverage the technological disruption caused by the electrification boom in the late 19th century that allowed the emergence of streetcar companies as the default urban transportation mode. Newly established streetcar companies required a large amount of capital to finance miles of tracks and cars, which created significant investment opportunities. To satisfy investor demand for information on these opportunities, business newspapers started issuing regular supplements dedicated to reporting company-specific information on almost all existing streetcar companies. Using a comprehensive sample of streetcar companies in the North East of the United States, we find that 72% of companies disclose their financial statements voluntarily in the first specialized supplement of a prominent business media, and that this rate increases rapidly to reach 95% within two years. Our findings suggest that an almost full disclosure equilibrium is reached over a short period of time. Evidence from the 1890s streetcar industry shows that, even without mandatory disclosure requirements, public issuers facing investor demand voluntarily disclosed their financial performance. In other words, market forces can often resolve information asymmetry between issuers and investors through voluntary disclosure. Applied to the current policy debate, these findings suggest that if quarterly reporting were made optional, issuers would likely continue to provide quarterly earnings information if investors demand it, arguing that it constitutes first-order sources of information for their capital allocation decisions.

1See notably Sanford Grossman, The Informational Role of Warranties and Private Disclosure about Product Quality, Journal of Law and Economics (1981) and Paul Milgrom, Good News and Bad News:
Representation Theorems and Applications, Bell Journal of Economics (1981).

2See Thomas Bourveau, Matthias Breuer & Robert Stoumbos, Learning to Disclose: Disclosure Dynamics
in the 1890s Streetcar Industry, Review of Financial Studies (2025).

2

(2) Earnings information generate externalities in capital markets so the Commission should maintain quarterly reporting for all SEC-registered issuers

The argument holds that market forces lead companies to provide investors with the opti-

mal amount of information on an individual basis. However, the total amount of disclosure produced by market forces may be insufficient, because information disclosure generates externalities that companies do not internalize. As a result, the overall level of financial disclosure is likely to be too low.

This argument appears quite weak for several reasons:

• It is admittedly very challenging to provide rigorous evidence that disclosure mandates correct a market failure due to the presence of market-wide externalities. However, studies based on European private companies fails to find evidence that reporting mandates unambiguously improve the efficiency of resource allocation in the economy.3

• The market-wide information loss will be a function of the portion of issuers that will switch to semi-annual reporting along with their relative importance for systemic risk in capital markets. This information loss will likely remain limited:

– Disclosure choices are known to be sticky, suggesting that most issuers will continue to file 10-Q filings or become hybrid reporters that provide some voluntary financial information during the first and third quarter.4

– Issuers that would choose to report semi-annually are likely those for whom the benefits of quarterly reporting are minimal. Capital market benefits tend to be lower for issuers operating mature businesses with stable economic performance, where more frequent updates provide little new information to market participants. As a result, the market-wide information loss from these issuers would likely be limited.

– Issuers that would choose to report semi-annually are likely those for whom the costs of quarterly reporting are highest. Preparation costs are proportionally greater for smaller issuers, and the opportunity costs of preparing reports are higher for high-growth companies.5 However, smaller high-growth issuers represent only a small portion of the value-weighted capital market, further limiting any potential market-wide information loss.

3See notably Matthias Breuer, How Does Financial-Reporting Regulation Affect Industry-Wide Resource Allocation?, Journal of Accounting Research (2021).

4On the stickiness of reporting choices, see for example Shane Heitzman, Charles Wasley, and Jerold Zimmerman, The joint effects of materiality thresholds and voluntary disclosure incentives on firms' disclosure decisions, Journal of Accounting and Economics (2010).

5Proprietary costs constitute another form of reporting cost. However, it is unclear whether delaying the release of a company's overall profitability by three months would significantly reduce the extent to which competitors can learn from that information. This would unlikely be the case for issuers with very stable business model but could happen for early-stage companies at the time when their revenues start growing exponentially.

(3) The potential benefits of a flexible reporting regime

I would like to highlight two potential benefits from the proposed amendment to make quarterly reporting optional:

• Carefully quantifying the compliance costs of reporting and auditing regulations for SEC-registered public issuers has proven challenging. By introducing a flexible reporting regime, the Commission would allow issuers to reveal their preferences, making it possible to observe how many view the switch to semi-annual reporting as benefi-

cial (i.e., when the costs of quarterly reporting outweigh the benefits). Tracking the number of issuers that switch and analyzing their economic characteristics could provide valuable insights for the Commission in considering further efforts to simplify the reporting regime for SEC registrants.

• The Commission must balance investor protection with the goal of facilitating capital formation. The economic analysis of the proposed amendment indicates that, relative to the overall size of U.S. capital markets, the aggregate cost savings from reduced reporting frequency would be modest, suggesting only a limited impact on capital formation at the market level. However, these cost savings could be much more significant for smaller, high-growth issuers, for whom compliance costs represent a larger burden. Allowing such firms to opt out of quarterly reporting may enable them to better focus on their core business activities. A reduction in reporting frequency for some issuers does not necessarily mean diminished investor protection. Investor protection is achieved through both reporting requirements and the SEC's direct oversight activities. To maintain robust investor safeguards while easing the burden on issuers for whom quarterly reporting is especially costly, the Commission could reallocate its oversight resources to focus more closely on those issuers that choose to report less frequently. In other words, the Commission could incorporate issuers' chosen reporting frequency into its risk-based oversight framework, ensuring that limited resources are targeted where the potential risks to investors are greatest.6

Sincerely,

Thomas Bourveau

6This point echoes recent findings from Chinese capital markets, where the financial regulator allowed issuers to choose between increasing dividend payouts to protect minority investors or providing additional communication. The regulator then intensified its direct monitoring of issuers that opted for increased communication rather than higher dividends. See Thomas Bourveau, Xingchao Gao, Rongchen Li and Frank Zhou, Comply-or-explain regulation and investor protection, Journal of Accounting and Economics (2025).

Thomas Kelley — May 17, 2026

Subject: File No. S7-2026-15 From: Thomas Kelley Please keep the current rules in place. This rule change is ripe for allowing fraud to fester. It is terrible for everyday investors who have little insight into their investments beyond the quarterly reporting. Cutting it half is kneecapping American investors. Corporations aren't even asking for this. It's unnecessary and creates more confusion and in already uncertain time thanks to current policy ambiguity in trade and needless wars.

Zachary Luzier — May 17, 2026

Subject: File No. S7-2026-15 From: Zachary Luzier We must keep Quarterly Reports available for traders. We have daily reports available to our State and Federal Representatives, we MUST keep this available at the very least.

Adam Clark Andrews — May 16, 2026
Subject: File No. S7-2026-15 From: Adam Clark Andrews Keep quarterly reporting.

Allen Raevsky & Company LLC CPAS, Certified Public Accountant — May 16, 2026
Subject: File No. S7-2026-15 From: Allen Raevsky & Company LLC CPAS In my opinion Quarterly Statements should remain in effect to secure that investors are obtaining up to date financial information rather than having the option to have semi-annual statements. Accountability is paramount to transparency for investors concerns. Allen Raevsky, CPA, ABV, CVA, CFE

Andrew Wager — May 16, 2026
Subject: File No. S7-2026-15 From: Andrew Wager There is no reason whatsoever to do away with quarterly reporting. Six months in the dark is unacceptable for investors. Who could this benefit but people who seek to deceive or mislead shareholders?

Ashley Ramirez — May 16, 2026
Subject: File No. S7-2026-15 From: Ashley Ramirez Why would insiders need one more advantage? Their already doing great. Don't change this rule.

Ashr Khan — May 16, 2026
Subject: File No. S7-2026-15 From: Ashr Khan Removing our main window into the financial health of the US is extremely negligent and co-opts insider selling and buying, encouraging more insider trading than what is already going on, keep reporting quarterly

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Charles J. Gallo, CPA, Gallo & Battle LLC — May 16, 2026
Subject: File No. S7-2026-15 From: Charles J Gallo, CPA As a CPA & a small investor, I oppose this change, which creates an uneven playing field among investors.

Clay Tezel — May 16, 2026
Subject: File No. S7-2026-15 From: Clay Tezel Publicly traded companies should have to report every quarter.

Craig Cutler — May 16, 2026
Subject: File No. S7-2026-15 From: Craig Cutler The purpose of quarterly reporting is not for the company benefit, it is for the investors. Proving the investor less information so the company can save money or remove pressure is the opposite of beneficial governance. We have had many examples of companies misrepresenting their financial performance. It will be much easier to mislead and much harder for an investor to compare companies with half the information. Thiis

would be an undeserving gift to corporations at investor expense

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Douglas Duncan — May 16, 2026
Subject: File No. S7-2026-15 From: Douglas Duncan Whose idea is this? If anything the time frame should be shorter not longer. We have enough corruption as it is.

Fevered Fisherman — May 16, 2026
Subject: File No. S7-2026-15 From: Fevered Fisherman More transparentcy. Not less. More accountability. Not less. Now is a time for reckoning for the ruling class. Loosening the rules would be a step in the opposite direction. The middle class has been abused for far to long.

James Silva — May 16, 2026
Subject: File No. S7-2026-15 From: James Silva It is important that consumers are able to retain access to as much information relating to their stock and bond trades as possible. The same applies for their ownership in these products and other financial instruments. As a democratic society, we owe it to the consumer to put them and their welfare first. It is not good for anyone when we give more rights to businesses, especially to large businesses, than individual American citizens and small investors. The reality is that large financial institutions constantly lobby the government for fewer regulations to protect consumers. We have seen the damaging effects of this in 2008, 2000, and in many other instances in recent history. These efforts influenced Bernie Madoff's behavior and other massive scams as well. Even Jeffrey Epstein's horrible deeds were in some respects, hidden from public view due to fraudulent and immoral reporting by banks. It is possible that more transparency could have led to his arrest by law enforcement earlier. I hope that we DO NOT switch to semi-annual reporting being legal in any instance. I hope that quarterly reporting remains the law in order to protect Americans. I do realize that I am referring to some different areas of finance in this letter. My point is that strong transparency measures should be mandatory for all areas of finance. The reality is, that in a democracy, the people should come first!! Thank you.

Jan Charvat — May 16, 2026
Subject: File No. S7-2026-15 From: Jan Charvat Don't allow another way how corporations and the rich can out maneuver us, the average/small investors!

Jaret Holden — May 16, 2026
Subject: File No. S7-2026-15 From: Jaret Holden As investors, quarterly reports are our window into making smart financial decisions and planning where to best allocate our money. Semiannual reporting is not a win for retail investors and puts us at a disadvantage. Please consider not taking transparency away.

Jennifer Simpson — May 16, 2026
Subject: File No. S7-2026-15 From: Jennifer Simpson Hello SEC: Here are four reasons why Form

10-s is bad for every investor: 1. You'd be flying blind for six months -- A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. 2. It allows more time for fraud to grow -- Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? 3. Be not fooled, "Optional" is a trick -- The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy."" Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long. 4. The supposed savings are a miniscule, and they don't go to you -- Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors. Remember, it's "We the People" in America, not "We the Corporations".

Lee Lin — May 16, 2026
Subject: File No. S7-2026-15 From: Lee Lin This does not benefit the American public, nor serve the interests of anyone except those who have to file. Transparency is important to outside investors.

Mark Simpson — May 16, 2026
Subject: File No. S7-2026-15 From: Mark Simpson Hello SEC: Here are our reasons Form 10-s is bad for every investor. 1. You'd be flying blind for six months -- A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. 2. It allows more time for fraud to grow -- Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? 3. Be not fooled, "Optional" is a trick -- The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy."" Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long. 4. The supposed savings are a 'nothing burger', and they don't go to you -- Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors. Thank you for your consideration, Mark Simpson Arcadia, CA

Michelle Phelps — May 16, 2026
Subject: File No. S7-2026-15 From: Michelle Phelps Please keep these reports coming quarterly!

These new changes do not benefit regular American investors. This is not good for us!!

Neal Cohen — May 16, 2026
Subject: File No. S7-2026-15 From: Neal Cohen It should be easy for companies to report quarterly and no reason to make it a longer period. This change will make insider trading and fraud easier. Make reporting monthly

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Philip Birsh — May 16, 2026
Subject: File No. S7-2026-15 From: Philip Birsh This change is a terrible idea. Corporations must act as responsible organizations and inform the public of its results and must explain their results. Investors will be damaged by this terrible idea of semi annual reporting. It will promote more insiders having advantages over normal individuals. It cannot serve the public's interests when a company is allowed to financially spiral downward for half of a year under this cloak of non-reporting. How do we guardians of pension funds protect our people's retirement funds when we have no idea what is happening in the companies we invest in for this amount of time? No one with any financial oversight responsibilities would ever think this new change is intelligent. It will damage investors and only serve the irresponsible. The Chinese stock market does not require GAAP accounting. This terrible idea is similar in practice. Do not make this change. It will hurt the majority of investors in our capital markets who are not in the top tiers of the investment community. Thank you for reading my position.

Philip-Michael Enix — May 16, 2026
Subject: File No. S7-2026-15 From: Philip-Michael Enix Reduced frequency of information disclosure reduces transparency and increases risk for individual or retail investors who do not have access to the same tools or resources as institutional investors to seek validation of their investment or thesis on the company outlook. I am against allowing any opt-in to an alternative reporting. Companies should be focused on long term strategy regardless.

Sandra K. — May 16, 2026
Subject: File No. S7-2026-15 From: Sandra K. Keep the filings quarterly please. Retail investors are already at a huge disadvantage compared to institutional investors and this proposal will make things worse for the American middle class.

William Bishop — May 16, 2026
Subject: File No. S7-2026-15 From: William Bishop Removing the quarterly reporting requirement hurts individual investors, and reduces transparency at a time when it's needed more than ever

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William Keisler — May 16, 2026
Subject: File No. S7-2026-15 From: William Keisler I believe that changing the mandatory corporate filings from 3 months to 6 months will be a mistake. Such a move will reduce corporate transparency at a time when such a thing already feels low. Less frequent updates will erode investor confidence,

and will outweigh the marginal savings companies may find from this proposed change.

Colleen Wold — May 15, 2026
To the Commissioners:
I appreciate the opportunity to comment on the SEC's proposed amendments related to optional semiannual reporting.
As a finance and governance executive with experience in public-company reporting, IPO readiness, SOX/internal controls, Audit Committee engagement, and operational finance leadership, I believe the proposal raises important considerations around balancing regulatory burden, investor transparency, and long-term value creation.
I support the Commission's effort to provide flexibility in reporting cadence rather than mandating a single reporting structure for all issuers. Public companies operate with very different business models, investor bases, operational cycles, and resource constraints, and a more principles-based framework may better align reporting obligations with company-specific circumstances.
From an operational perspective, quarterly reporting can create significant organizational burden beyond the direct filing process itself. Management attention, finance resources, auditor coordination, and board governance activities often become heavily concentrated around quarterly cycles. In some organizations, this cadence can unintentionally reinforce short-term decision-making and near-term performance management at the expense of longer-term strategic execution and investment.
At the same time, I do not believe the conversation should simply be framed as "less reporting." Financial statements are inherently backward-looking, and reducing reporting frequency may further widen the information gap between institutional and non-institutional investors.
Large institutional investors often have greater access to management teams, industry data, research resources, and alternative information channels outside of standardized SEC reporting. By contrast, many retail and non-institutional investors rely more heavily on periodic SEC disclosures as a primary source of transparent, comparable, and decision-useful information.
For that reason, quarterly reporting serves an important governance and market-discipline function beyond simply communicating financial results. It creates regular accountability, standardized disclosure cadence, and broader market transparency that may be more difficult to replicate through voluntary or less structured communications.
One area I believe deserves particular consideration is the increasing importance of enterprise risk integration and governance visibility. Boards today are overseeing significantly more interconnected operational, technology, cybersecurity, AI, compliance, workforce, and financial risks than they were when quarterly reporting requirements were originally established decades ago. In many organizations, the issue is not necessarily lack of information, but fragmented information and difficulty connecting operational developments back to enterprise strategy, risk oversight, and measurable value creation.
For that reason, I believe optional semiannual reporting should be limited to issuers that demonstrate sustained governance and reporting maturity. Reporting flexibility should be earned through demonstrated controls discipline, transparency, and governance reliability.
Potential eligibility criteria could include objective governance and reporting indicators such as:
• no material weaknesses in internal control over financial reporting for a specified multi-year period
• no significant financial restatements within a specified multi-year period
• consistent timely SEC filing history

• independent Audit Committee oversight, including designated financial expertise consistent with existing SEC requirements
• absence of recurring significant deficiencies or disclosure-related enforcement matters

In my view, companies with established governance maturity and strong controls environments may be better positioned to operate effectively with less frequent interim reporting while still maintaining investor confidence and transparency. Conversely, companies with weaker controls environments or recurring deficiencies may benefit from maintaining the discipline and accountability created through quarterly reporting cycles.

I also believe the Commission should carefully consider potential unintended consequences related to:

• reduced comparability between issuers
• varying voluntary disclosure practices
• impacts on smaller investors who rely more heavily on standardized SEC reporting
• potential increases in information asymmetry
• implications for internal controls and disclosure governance processes

In practice, many larger or more mature issuers may continue quarterly reporting due to investor expectations, debt covenants, analyst coverage, or market discipline. However, providing conditional optionality may particularly benefit issuers with demonstrated governance maturity and stable reporting environments.

Finally, I would encourage the Commission to continue emphasizing that governance quality, operational accountability, and long-term value creation are not solely functions of reporting frequency. Strong boards and management teams should remain focused on transparency, risk oversight, capital allocation discipline, and sustainable enterprise performance regardless of whether interim reporting occurs quarterly or semiannually.

Thank you for the opportunity to comment on the proposal.

Respectfully submitted,
Colleen Wold

Cynthia Foster — May 15, 2026
Subject: File No. S7-2026-15 From: Cynthia Foster Keep it quarterly

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Damon Schwartz — May 15, 2026
Subject: File No. S7-2026-15 From: Damon Schwartz I rely on quarterly information to make decisions, longer gaps create an unfair advantage for corporate insiders and would increase the presence and likelihood of insider trading. The "optional" statement doesn't fix the problem because companies that opt in are often the ones whose investors most need frequent updates, the savings to companies aren't worth the cost to me as an individual. Please announce 6 benefits of such changes from a perspective of 5-10 years down the line, and provide the direct benefits to investors, and the potential benefits that will be present as a byproduct of such a change. This does not affect my viewpoint, what it does is provide clarity for such a decision to be made.

David Lesh — May 15, 2026
Subject: File No. S7-2026-15 From: David Lesh As an investor I am opposed to semi annual reporting. Keep quarterly reporting as the standard. Investors need transparency so as to make wise decisions in maintaining their portfolios. Keep quatreporting the standard.

Dennis Newell — May 15, 2026
Subject: File No. S7-2026-15 From: Dennis Newell Quarterly is barely frequent enough. Please don't move it to semi-annually.

Desiree — May 15, 2026
Subject: File No. S7-2026-15 From: Desiree Four reasons this is bad for every investor. 01 You'd be flying blind for six months. A lot can go wrong in half a year. Failed product launches, ballooning debt, lawsuits, vanishing customers. Today the law forces companies to surface that information every quarter. Under the new rule, they can sit on it for six months at a stretch. Plenty of time for insiders to quietly sell their shares to you (or your ETF) before the bad news tanks the stock. 02 More time for fraud to grow. Enron. WorldCom. Madoff. The run-up to 2008. Every major modern accounting scandal was enabled by gaps and opacity in financial disclosure. Quarterly filings don't prevent fraud, but they dramatically shorten the window in which it can fester before someone outside the company can see it. What if Enron only had to cook their books twice a year? 03 "Optional" is a trick. The framing is voluntary, but the dynamics aren't. Once large companies start filing twice a year, smaller competitors face pressure to follow. They can't justify "more compliance than the bigger guy." Investor expectations adjust downward. What started as a choice quietly becomes the new normal. Almost no rule like this stays optional for long. 04 The supposed savings are tiny, and they don't go to you. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on you, the person whose 401(k), IRA, or college fund holds the stock. That's a bad trade for ordinary investors.

Garen Sarafian, Vice President, Investor Relations, Bausch Health (BHC) — May 15, 2026
400 Somerset Corporate Boulevard
Bridgewater, New Jersey 08807
908 927 1400
Bauschhealth.com
May 15, 2026
Vanessa A. Countryman
Secretary
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Re: Optional Semiannual Reporting for Public Companies
Dear Ms. Countryman:
Bausch Health Companies Inc. (NYSE:BHC)(TSX:BHC) ("Bausch Health") appreciates the opportunity to
comment on the Securities and Exchange Commission’s proposed amendments to permit optional semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q.
We support the Commission’s effort to provide greater flexibility in the public company reporting framework and recognize the value of revisiting long-standing requirements as investor and issuer needs
evolve.

That said, we believe that a change in reporting frequency alone would be unlikely to materially reduce
overall reporting effort, staffing levels, or compliance costs. At best, the proposal would result in a modest reduction in resource demands.

Potential Benefits

We acknowledge several incremental benefits associated with the proposal. Eliminating the Form 10-Q
filing process for two fiscal quarters per year could reduce administrative burden and modestly lower external auditor quarterly review procedures and related fees. Registrants electing semiannual reporting
may also experience some reduction in legal and disclosure drafting work tied specifically to non-filed
quarters, along with limited simplification of certain SEC reporting processes.

Practical Constraints Limiting Resource Reduction

In practice, we would expect to continue a quarterly financial close, earnings, and disclosure cadence
regardless of an election to file semi-annual reports. Investor expectations, lender requirements, Board
oversight, and internal operational needs continue to drive quarterly reporting discipline. Internal quarterly reports, presentations, review meetings, external-ready talking points, possible related Forms
8-Ks, and other supporting materials would therefore likely remain necessary. In addition, the associated
legal, finance, and disclosure review would continue.

400 Somerset Corporate Boulevard
Bridgewater, New Jersey 08807
908 927 1400
Bauschhealth.com

As a result, the core finance, accounting, internal controls, and reporting infrastructure required to produce timely and reliable quarterly information would remain largely unchanged. Within the pharmaceutical industry, peer companies may also elect to continue quarterly reporting practices, reinforcing market expectations for quarterly transparency and comparability.

Implications for Staffing and Cost

Given these dynamics, we believe the proposal would translate into no more than a modest reduction in
reporting effort or cost. The change in filing frequency alone would not meaningfully alter staffing requirements across finance, accounting, legal, or investor relations functions.

For semiannual reporting to have a more significant impact on resources, broader structural changes
would likely be necessary, such as extended filing deadlines and/or streamlined reporting requirements
similar to certain European reporting frameworks. Absent such changes, the practical demands of quarterly financial communication are likely to persist.

Conclusion

We appreciate the Commission's efforts to consider greater flexibility for registrants through this proposal. However, we believe that the proposed amendments, as currently designed, are unlikely to result in meaningful reductions in reporting resources or costs. Any material impact would likely require
a more comprehensive reengineering of interim reporting requirements.

We thank the Commission for its consideration of our views and for the opportunity to comment.

Respectfully submitted,

Garen Sarafian

Vice President, Investor Relations
Bausch Health Companies Inc

Gary Kirian — May 15, 2026
Subject: File No. S7-2026-15 From: Gary Kirian It would be wrong to allow a longer time before the financial condition is reported. In fact there would be more time for corruption to flourish. Please good sirs/mams do not make the change to the rules, we do not want more corruption in this beautiful country. Thank you hearing me.

Gavin Barrett-Hayes — May 15, 2026
Subject: File No. S7-2026-15 From: Gavin Barrett-Hayes Moving reporting to a longer timeline will be bad for investors, allow greater amounts of insider trading, and make accurately valuing companies harder.

GEM — May 15, 2026
Subject: File No. S7-2026-15 From: GEM The Mice play when the Cat is away. Without Responsibility we the People will be the ones bailing them out again. Can’t be a Public Company selling Stocks/etc: and hide what they are Doing.

Grandpa Trades — May 15, 2026
Subject: File No. S7-2026-15 From: Grandpa Trades Please, do not lengthen the reporting time. If anything, modern technology allows for near immediate reporting at lower costs than ever before! Thank you for reading this old grandpa's concerns.

J R Merrill — May 15, 2026
Subject: File No. S7-2026-15 From: J R Merrill Absolutely not! The SEC doesn't not need to be able go for 6 months without reporting their goings on!

James Medici — May 15, 2026
Subject: File No. S7-2026-15 From: James Medici Information should be free and open to all people. That's the only way a democracy thrives

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Jay Cai, Associate Professor of Finance, Drexel University, Elizabeth Demers, Deloitte Professor of Accounting and Tu Nguyen, Associate Professor of Finance, University of Waterloo — May 15, 2026
May 15, 2026
Vanessa A. Countryman
Secretary
Securities and Exchange Commission

100 F Street NE
Washington, DC 20549-1090
Re: File No. S7-2026-15 — Semiannual Reporting
Dear Ms. Countryman:
We appreciate the opportunity to comment on the Securities and Exchange Commission's proposed rule regarding optional semiannual reporting for Exchange Act reporting companies. We write as finance and accounting researchers whose recent work examines the existence and magnitude of information externalities associated with quarterly earnings announcements. An executive summary of our comments is provided below for brevity.
Executive Summary
Our research demonstrates that while the correlations between announcing firms and their peers have declined, the absolute amount of information produced during quarterly earnings announcements has increased so significantly that net information spillovers to peer firms are 70–99% higher on earnings announcement dates than on non-announcement dates. These findings suggest that quarterly disclosures function as a "semi-public good" whose market-wide benefits for price discovery and efficiency are not fully internalized by individual firms. Consequently, we encourage the Commission to consider that moving to an optional reporting regime may result in the underproduction of socially valuable information that is currently essential for capital market efficiency.
The comments that follow speak to the Economic Analysis section of the SEC's release regarding the proposal to allow semiannual reporting. We specifically address the issue as to whether quarterly financial reporting generates information externalities that would potentially justify the ongoing mandatory disclosure of quarterly earnings. We understand that the existence of significant information externalities is central to any economic justification of reporting mandates that would move registrants away from making their own value-optimizing earnings reporting decisions (i.e., decisions that are strictly in the best interest of the firm and its own shareholders). To the extent that information spillovers exist and improve price discovery, comparability, capital allocation, and market efficiency beyond the reporting firm, moving to a voluntary disclosure regime may result in the underproduction of information that is valuable to all market participants.
The proposal appropriately recognizes that disclosure regulation may generate positive externalities for "investors, other issuers, and the economy (that should be considered)" (p. 77), while noting that empirical evidence on such market-wide effects remains limited. We are happy to report that our recent study speaks directly to this issue by providing robust evidence of the existence of significant information externalities stemming from quarterly earnings releases. We hope that the Commission will therefore find our work to be relevant to its ongoing deliberations about the proposed rule.
Our study entitled, "Earnings Announcements and Information Transfer: A Reconciliation of the Literature" (Cai, Demers, and Nguyen, 2026), examines whether quarterly earnings announcements generate economically meaningful information spillovers to peer firms and to financial markets more broadly.
We develop a general framework to separately quantify:
• The total absolute amount of information produced on earnings announcement dates; and
• The proportion of information released by announcing firms that is relevant to industry peer firms.
In our empirical analyses, we confirm that focal-peer return correlations decline significantly on earnings announcement dates, indicating that a smaller fraction of disclosed information is industry-relevant (i.e., consistent with recent evidence provided by Frankel, Godigbe, and Rabier, 2025). We also document that the absolute amount of information produced on

earnings announcement dates increases dramatically, consistent with the findings of Beaver, McNichols, and Wang (2018, 2020). When these two effects are jointly considered through our framework, we show that the net information spillover to peer firms on earnings announcement dates is both economically and statistically significant.

Specifically, our evidence indicates that:

• Focal-peer correlations decline on average by approximately 27-39% on earnings announcement dates;

• Total information production on earnings announcement dates increases on average by roughly 193-200%; and

• The combined effect results in a statistically and economically significant increase in net peer-relevant information spillovers.

In our main specification, we estimate that net information spillovers to peer firms are on average approximately 70-99% higher on earnings announcement dates than on non-announcement dates.

Our results are highly robust across alternative industry classifications, return models, event windows, multiple cross-sectional specifications, and to using trading volume rather than returns as the measure of market activity.

We further document that these spillovers are particularly strong for industry leaders and for firms releasing positive news, indicating that both types of announcements carry relatively more systemic information that is relevant for the broader economy.

We believe these findings are directly relevant to several aspects of the Commission's economic analysis, as follows:

First, the evidence suggests that quarterly earnings announcements generate economically meaningful information externalities. Such spillovers are presumed to contribute to the informational richness and thus the efficiency of the capital markets as a whole, which is to say well beyond the announcing firm's own share price dynamics. .

Second, the findings support the Commission's recognition that disclosure choices made by individual firms may not internalize broader market-wide effects. Firms choosing a reduced reporting frequency may rationally focus on their private compliance and proprietary costs while underweighting the positive informational spillovers that their earnings announcements contribute to overall market efficiency.

Third, the evidence is consistent with the view that quarterly earnings disclosures are a "semi-public good." To the extent that information spillovers improve price discovery, comparability, capital allocation, and market efficiency beyond the focal issuer itself, moving to a voluntary disclosure regime may result in the underproduction of socially valuable information.

In summary, we believe the proposal understates the empirical evidence supporting the existence of meaningful, positive information externalities associated with quarterly earnings reporting.

Accordingly, we encourage the Commission to:

1. Incorporate our empirical evidence on information spillovers and disclosure externalities into its final economic analysis;
2. More fully consider the possibility that optional semiannual reporting could reduce socially valuable information production; and
3. Consider whether any transition toward reduced mandatory reporting frequency should be accompanied by additional analysis regarding its effects on market-wide liquidity, comparability, and price discovery.
4. Consider allowing optional semi-annual reporting only for smaller firms, given that the informational externalities from the earnings reports by these firm are significantly more modest compared to those of industry leaders, and recognizing that the cost of quarterly reporting is also likely to be more burdensome for smaller firms.

We appreciate the Commission's thoughtful engagement with these important issues and we would be pleased to discuss our research further if it would be helpful to the Commission's deliberations. In closing, we attach our full study for your reference.

Sincerely,

Jay Cai
Associate Professor of Finance
Lebow College of Business
Drexel University
Elizabeth Demers
Deloitte Professor of Accounting
School of Accounting and Finance
University of Waterloo
Tu Nguyen
Associate Professor of Finance
School of Accounting and Finance
University of Waterloo

Earnings Announcements and Information Transfer: A Reconciliation of the Literature

Jay Cai*, Elizabeth Demers**, and Tu Nguyen***

ABSTRACT

Extensive prior literature documents information spillovers from focal firms' earnings announcements to peer firms. A recent study by Frankel, Godigbe, and Rabier (2025) questions this inference by documenting reduced return correlations between announcing firms and their peers, raising significant doubt about the extent of information externality deriving from financial report releases, a surprising inference given that other studies document an increasing absolute amount of information production at earnings announcements (Beaver, McNichols, and Wang, 2018, 2020). We reconcile these seemingly contradictory perspectives by dichotomizing the peer response to focal firms' earnings announcements into a (declining) correlation with the focal firm combined with (increasing) absolute information production during the event window. We show that the net effect of these countervailing forces is an economically and statistically significant positive information spillover to peer firms. Our study clarifies the mechanism behind spillovers, confirms the information externality associated with earnings announcements, and resolves a key tension in the literature. Furthermore, our results offer robust evidence of the information externalities that are required to justify reporting mandates at a time when the SEC is revisiting the quarterly earnings reporting requirement.

First draft: October 27, 2025
This draft: April 23, 2026
JEL codes: D80, D82, G12, G14, M41
Keywords: earnings announcements; information production; information spillovers; information externality; return correlations

* Lebow College of Business, Drexel University, 3141 Chestnut Street, Philadelphia, PA 19104, US. Email:
jc468@drexel.edu
** Corresponding author. School of Accounting and Finance, University of Waterloo, 200 University Ave W,
Waterloo, ON N2L 3G1, Canada. Email: elizabeth.demers@uwaterloo.ca
*** School of Accounting and Finance, University of Waterloo, 200 University Ave W, Waterloo, ON N2L 3G1,
Canada. Email: tu.nguyen@uwaterloo.ca

We thank seminar participants at the University of Waterloo for helpful comments. Demers gratefully acknowledges
the funding provided by SSHRC Insight Grant # 435-2021-0875.

Earnings Announcements and Information Transfer: A Reconciliation of the Literature

ABSTRACT
Extensive prior literature documents information spillovers from focal firms' earnings announcements to peer firms. A recent study by Frankel, Godigbe, and Rabier (2025) questions this inference by documenting reduced return correlations between announcing firms and their peers, raising significant doubt about the extent of information externality deriving from financial report releases, a surprising inference given that other studies document an increasing absolute amount of information production at earnings announcements (Beaver, McNichols, and Wang, 2018, 2020). We reconcile these seemingly contradictory perspectives by dichotomizing the peer response to focal firms' earnings announcements into a (declining) correlation with the focal firm combined with (increasing) absolute information production during the event window. We show that the net effect of these countervailing forces is an economically and statistically significant positive information spillover to peer firms. Our study clarifies the mechanism behind spillovers, confirms the information externality associated with earnings announcements, and resolves a key tension in the literature. Furthermore, our results offer robust evidence of the information externalities that are required to justify reporting mandates at a time when the SEC is revisiting the quarterly earnings reporting requirement.

1. Introduction
Beginning with Foster (1981), a large body of literature concludes that there are significant information spillovers from announcing firms at the time of earnings announcements (e.g., Clinch and Sinclair, 1987; Han and Wild 1990; Pandit, Wasley, and Zach, 2011; Ogneva, Xia, and Ye, 2021). The implication of these findings is that focal firm announcements convey information about shared economic fundamentals that investors extrapolate to other firms. A recent study by Frankel, Godigbe, and Rabier (2025) challenges this long-held view by documenting that return correlations between announcing firms and their industry peers decline on earnings announcement days (EADs). The authors interpret this pattern as evidence that a larger fraction of the information released on these days is firm-specific rather than industry-wide and conclude that earnings announcements may not be a significant information event for industry peers. Their conclusion is particularly surprising in light of recent evidence provided by Beaver, McNichols and Wang (2018, 2020) that EADs contain significantly more information (for announcing firms) than non-EADs, and that this is due to greater information bundling with earnings announcements in recent years. Resolving these seemingly contradictory views regarding the potential information externality associated with earnings releases is critical to the current SEC policy debate about whether to abolish quarterly earnings reporting requirements. Our study reconciles the results from the prior literature and robustly confirms the policy-relevant existence of information externalities on EADs.
We develop a general framework that dichotomizes the peer response on focal firms' EADs into two components, the peer firm's correlation with the focal firm and the absolute amount of information produced on the EAD. We first confirm the results of Frankel et al. (2025) that industry peer firm returns correlations are declining on EADs by documenting a decline of 43%-51% for

the firms in our sample depending upon the specification. Consistent with Frankel et al. (2025), these results confirm that the fraction of industry-relevant information out of the total information produced on EADs is significantly lower than on non-EADs. In other words, the relevance of the signal is reduced on EADs. We also confirm the findings of Beaver et al. (2018) that the absolute amount of information released on the EAD is substantially larger, increasing to nearly three times the amount of information on non-EADs, for the focal firms in our sample. Combining the effects of these two countervailing forces (i.e., a lower relevance but higher quantity signal), we provide robust evidence that there are economically and statistically significant net information spillovers to peer firms on focal firm EADs. That is, while a smaller fraction of information released on focal firm EADs is relevant for peers, the greater total amount of information released leads to 36-56% higher net peer-relevant information. Our results and conclusion that there is a net spillover effect

are robust to alternatively using volume rather than returns as the measure of market activity. In addition to reconciling seemingly diverse views in the literature, our findings are practically important as well as timely because the SEC is preparing a new proposal to remove the 50-year quarterly earnings reporting mandate for U.S.-listed firms (Driebusch 2026), allowing companies to report semi-annually. Responding to the call of Leuz and Wysocki (2016) for academics to provide evidence of market-driven externalities to economically justify reporting mandates, our study provides evidence of economically and statistically significant information externalities that may be reduced under the proposed change to semi-annual reporting.1

1 Our study is different from, but complementary to, Arif and De George (2020). They show that lower reporting frequency leads to heightened sensitivity and overreaction to bellwether peer announcements, concluding that lower reporting frequency adversely affects the quality of financial markets. We reconcile seemingly contrasting views in the literature about whether focal firm earnings announcements contain peer relevant information, concluding that despite significantly declining focal-peer firm correlations on EADs, the net information spillover to peers is economically and statistically significant because of the substantial increase in total information production on EADs.

In other words, we confirm the existence of information externalities resulting from earnings releases, externalities that would potentially be reduced with a move to a voluntary quarterly reporting regime.

We perform several tests to confirm the robustness of our findings. First, we utilize alternative industry classifications to define focal and peer firms, including the text-based industry classification (TNIC3) (Hoberg and Phillips 2010, 2016), NAICS, GICS, and three-digit SIC codes. Second, we employ alternative estimates of the decline in focal-peer correlation on EADs, incorporating coefficient estimates from Frankel et al. (2025) as well as those derived from our own regressions using several alternative specifications. Third, we use the median absolute idiosyncratic return, rather than the average, to measure the increase in information production on earnings announcement dates. Finally, we repeat our analysis using a three-day window [-1, +1] instead of a one-day window centered on the earnings announcement day. Our findings remain robust across all alternative specifications.

To provide a comprehensive view of the mechanisms affecting information spillover, we perform several cross-sectional analyses. First, we find that the nature of the earnings news is an important determinant of the extent of spillover, with "good news" (positive idiosyncratic returns) generating higher net information spillovers than "bad news." Consistent with Baginski (1987), this evidence suggests that positive shocks serve as systemic signals while negative shocks are more likely to be idiosyncratic. Second, we examine industry leadership and find that when the focal firm holds a dominant market position, defined as a market share exceeding 20%, net spillovers are significantly higher. This reinforces the role of leaders as "bellwethers" whose production functions serve as a macro proxy for the sector (Foster, 1981; Hou, 2007; Ogneva et al., 2021). Finally, we demonstrate that the magnitude of the earnings surprise matters; while large absolute surprises increase information production, they simultaneously cause a decoupling in return correlations, resulting in lower net spillovers. This implies that extreme surprises are generally perceived as firm-specific information rather than an industry trend. Overall, the cross-

sectional results indicate that information spillovers are not uniform, and that the information externalities associated with earnings announcements are dependent upon the source and content of the news.

Our paper offers several important contributions. First, we provide a general framework

that can be used in other research contexts to separately examine the impact of declining correlations between focal and peer firms and increased total information production on announcement days. Second, we use this framework to provide a unified interpretation of two seemingly incongruous empirical patterns documented in prior studies related to the potential for information spillover on EADs. Specifically, we confirm both a significant increase in total information production at the EAD (Beaver et al., 2018, 2020) and a significant reduction in the proportion of information that is industry-relevant on EADs (Frankel et al., 2025), and we show that the combined effect of these offsetting forces is a significant net increase in information spillover to industry peers on EADs. Our results thus reaffirm the inferences in the long-standing prior literature (e.g., Foster 2018; Clinch and Sinclair, 1987; Han and Wild 1990; Pandit et al., 2011; Ogneva et al., 2021) and confirm the existence of material information externalities at the release of earnings announcements. Finally, our robust evidence of information spillovers at quarterly EADs informs the ongoing policy debate over the SEC's pending proposal to abandon the very long-standing quarterly earnings reporting requirement by allowing firms to choose their own quarterly disclosure policy. From a public policy perspective, a lack of significant information spillover on EADs would call into question the regulatory mandate to report. In the absence of externalities, firms should arguably be allowed to choose their own optimal disclosure policy, being one that balances the firm's marginal benefits with their marginal costs of disclosure. In the case where significant information externalities are associated with quarterly announcements,

however, these disclosures may be considered a semi-public good, potentially justifying some form of regulation to arrive at a more socially optimal level of disclosure (i.e., one that would enhance the quality of financial markets). Our study contributes to the understanding of market-wide externalities and causal "real effects" associated with mandatory earnings disclosures by providing robust evidence of the existence of information externalities that is essential for the economic justification of reporting mandates (Leuz and Wysock, 2016).

2. Related Literature

The conceptual foundation for spillover effects lies in the premise that one firm's earnings announcement conveys information about shared economic fundamentals that investors extrapolate to other firms. Early empirical studies document robust evidence of intra-industry information transfers. Foster (1981) and Clinch and Sinclair (1987) find that the stock returns of non-announcing firms move in tandem with those of announcing firms within the same industry. Baginski (1987) provides complementary evidence using management forecasts, showing that voluntary disclosures transmit industry-level signals that investors use to infer peer performance. Subsequent research identifies factors that amplify or attenuate these spillover effects. Brochet, Kolev, and Lerman (2018) document that shared analyst coverage, coverage by analysts issuing industry recommendations, overlapping institutional ownership, and joint media mentions are associated with stronger information spillovers around earnings announcements. Kraft, Vasvari, and Wittenberg-Moerman (2011) provide evidence of information transfers in credit markets: firms' earnings announcements influence the credit spreads of non-announcing peers, particularly when disclosures reveal industry-wide news and when peers are financially

constrained by syndicated loans or covenant restrictions. These findings suggest that earnings disclosures also transmit industry information affecting debt pricing.

The timing of announcements also shapes the extent of spillovers. Thomas and Zhang (2007) show that late announcers' stock price reactions to early announcers' earnings news are negatively related to their subsequent reactions to their own reports. Using more recent data, Chung, Hrazdil, and Trottier (2015) find that this overreaction has weakened over time, consistent with improvements in market efficiency and evolving market microstructure. Das, King, and Pandit (2025) find that delayed earnings announcements, provided they remain among the first in an industry, attenuate information transfer to peer firms by 24%, an effect driven by information leakage and reduced industry relevance rather than investor inattention or poor earnings quality.

Recent work also investigates how reporting frequency affects spillovers. Arif and George (2020) show that firms reporting semiannually exhibit stronger stock price reactions to peers' earnings announcements, followed by reversals when their own results are released, consistent with temporary overreactions in low-disclosure environments. Stoumbos (2023) documents that information asymmetry widens steadily between earnings announcements – reflected in a 3.1% increase in bid-ask spreads – and that switching from semiannual to quarterly reporting mitigates this buildup, reducing spreads by about 1.6% on average. Analyzing both historical U.S. data and the 2007 EU Transparency Directive, Hillegeist, Kausar, Kraft, and Park (2026) find that increased mandatory reporting frequency improves corporate investment efficiency by enhancing the informational quality of stock prices, which allows managers to better "learn" from market signals.
Other studies identify spillover channels beyond industry peers. Pandit et al. (2011) document information externalities along supply chains: suppliers' stock prices react to their customers' earnings announcements, particularly when economic ties are strong (e.g., when the

customer constitutes a large share of the supplier's sales). Ogneva et al. (2021) show that S&P 500 firms' earnings announcements generate market-wide reactions comparable in magnitude to major macroeconomic news releases, underscoring the role of index-level spillovers. These findings indicate that quarterly earnings announcements generate broader information externalities that are relevant beyond product-market competitors.
Collectively, the literature provides extensive evidence that earnings-related announcements generate economically significant spillovers to peer firms, with their magnitude shaped by economic linkages, disclosure environments, and institutional factors. These results underscore that spillovers are a fundamental feature of how markets process information, while reinforcing the central role of earnings announcements in information transmission.
A recent reassessment by Frankel et al. (2025) challenges this conventional view. They find that both the signed and absolute return correlations between focal and peer firms are significantly weaker on earnings announcement dates than on non-announcement days. Their analytical framework attributes this pattern to variations in the relative proportions of firm-specific versus industry relevant information contained in earnings announcements, casting "doubt about the extent of the information externality attributable to financial report releases" (pp. 319-320).
Taken together, the findings in Frankel et al. (2025) and the broader spillover literature seem to offer conflicting perspectives on the information spillovers associated with earnings announcements. Our analysis reconciles these views by providing a unified framework through which to assess earnings disclosure spillover effects. We separately examine the simultaneous increase in information production by focal firms on EADs and the changes in the stock return correlations with peer firms. While EADs are characterized by greater firm-specific information, and therefore a reduction in the fraction of news that is relevant to peer firms, we conjecture that

the overall rise in total information production (Beaver et al., 2018, 2020) may still result in net information transfer to peers. Our results are consistent with this and thereby reconcile the extensive prior spillover evidence with more recent findings of declining correlations on EADs.

3. Data and Sample

3.1 SAMPLE CONSTRUCTION

We start with all firms in Compustat that have non-missing four-digit SIC industry classifications between 1999 and 2024. We further require that, at the time of announcement, firms have (i) a closing stock price above $1 and (ii) a market capitalization exceeding $5 million. Using data filters similar to that of Frankel et al. (2025), we require that each firm has at least one quarterly earnings announcement per year. We retain announcements for which Compustat and I/B/E/S earnings announcement dates differ by no more than five calendar days, assigning the earlier of the two dates as the earnings announcement date (EAD). These restrictions yield 406,130 firm-quarter earnings announcements for 14,026 unique firms across 441 four-digit SIC industries. Following Frankel et al. (2025), we define focal firms as the first firms within a four-digit

SIC industry to announce quarterly earnings. This process produces 39,896 industry-quarters with one focal firm each. Peer firms are defined as other firms in the same industry that announce earnings at least 10 calendar days after the focal firm. We retain only industry-quarters with at least one peer, resulting in 29,307 industry-quarters and 2,676 unique focal firms across 405 industries. Matching each focal firm to each of its peers for each calendar quarter yields 288,001 industry-quarter-firm pairs.

9

Daily stock returns are obtained from CRSP. We restrict the sample to common shares (share codes 10 or 11) and require that daily return data be available for both the focal and peer firms. Fama-French factor returns are from Compustat. The final regression sample comprises 11,989,848 daily returns for 199,517 industry-quarter-firm pairs. The subsample restricted to earnings announcement days contains 199,517 daily returns. Appendix B describes the sample collection process in detail.

3.2 DESCRIPTIVE STATISTICS

Table 1 reports descriptive statistics for focal and peer firm returns. Panel A summarizes several stock return measures on focal firms' quarterly EADs. To be consistent with subsequent tables, we average the returns at the firm-year level before summarizing them for the sample.

2 On average, focal firms exhibit signed (absolute) raw returns of 0.4% (4.1%) on EADs, compared with 0.03% (2.4%) for peer firms.

Panel B summarizes variables measured on all trading days, including both announcement and non-announcement days. Consistent with Frankel et al. (2025), focal-firm EADs occur on only 1.6% of trading days. On all days, focal firms' signed (absolute) raw returns average 0.06% (1.8%), roughly two to six times smaller than those on EADs. Interestingly, peer firms exhibit higher absolute returns than focal firms, suggesting greater volatility. In addition, focal firms have mean total assets (market capitalization) of $15.2 billion ($12.5 billion), compared with $3.8 billion ($3.2 billion) for peers. This suggests that focal firms may be industry leaders. This size pattern

2 Appendix C reports daily returns measured on the focal firms' quarterly EADs (Panel A) and across all trading days (Panel B).

10

aligns with prior evidence that larger firms tend to make earlier earnings announcements (Ramnath, 2002).

4. Is there information spillover on EADs?

4.1 REPLICATION OF PRIOR STUDIES

We first confirm the findings of prior studies on the spillover effects by examining how peer firms' stock returns respond to focal firms' announcements. Following Foster (1981) and Hann, Kim, and Zheng (2019), we estimate:

$$ReturnPEER = a + b1\ ReturnFOCAL \quad (1)$$

where ReturnPEER and ReturnFOCAL are the contemporaneous daily returns of peer and focal firms, respectively, measured on focal-firm EADs.

Panel A of Table 2 reports results for the idiosyncratic returns from one-factor, four-factor, and six-factor models.3 Across all specifications, b1 is positive and significant at the 1% level. These results confirm for our sample the positive net information spillovers from focal firms to peers on EADs documented in the extensive prior information transfer literature.

In Panel B of Table 2, we follow Frankel et al. (2025) to estimate the return correlations between peer firms and focal firms on all trading days. The test variable of interest is the interaction between alternative measures of idiosyncratic returns and an indicator for focal firm EADs. Consistent with the findings in Frankel et al. (2025), the coefficient on the interaction term is negative and significant at the 1% level for all specifications, confirming their result for our sample

3 The results using raw returns and simple market adjusted returns are similar.

that there is a significant reduction in the proportion of industry-relevant information spillovers on focal EADs.

4.2 ECONOMETRIC MODEL OF INFORMATION SPILLOVER METRIC

In this section, we formally derive the net information spillover metric (Z) for the empirical framework used in subsequent sections. We model the information spillover from a focal firm to a peer firm as a function of the focal firm's total information production and the correlation between the two firms using the following regression equation:4

AbsRet$_{PPPPPPPP}$ = $\alpha\alpha$ + bb1$\hat{}$AbsRet$_{FFFFFFFFFF}$$\hat{}$ + bb2$\hat{}$AbsRet$_{FFFFFFFFFF}$$\hat{}$ $*$ $_{EEEEEEFFFFFFFFFF}$ + bb3$_{EEEEEEFFFFFFFFFF}$ (2)

where AbsRet denotes absolute idiosyncratic returns of the focal or peer firms and $_{EEEEEEFFFFFFFFFF}$ is a binary variable that takes the value of one on focal firm earnings announcement dates.

4.2.1. Baseline Relationship on Non-Earnings-Announcement Days

On non-announcement days (EADFOCAl = 0), the relationship between the absolute idiosyncratic returns of a peer firm and a focal firm is captured by the b1 coefficient from Equation (2):

AbsRet$_{PPPPPPPP}$
$_{NNFFNN-PPFFEE}$ = $\alpha\alpha$ + bb1(AbsRet$_{FFFFFFFFFF}$
$_{NNFFNN-PPFFEE}$) (3)

In other words, b1 represents the baseline rate of information transfer (co-movement) between the focal firm and its peer in the absence of an earnings announcement.

4.2.2. Earnings Announcement Days (EADs)

4 This is the same regression model as in Section 3.2 of Frankel et al. (2025). We use absolute returns of the focal and peer firms as our main return measure because the spillover effect can be positive or negative. In a subsequent specification check in Table 9, we separate the sample according to whether focal firm EAD abnormal returns are positive or negative and find stronger spillover effects for the subsample with positive returns.

On an earnings announcement day ($_{EEEEEEFFFFFFFFFF}$ = 1), two distinct structural shifts occur in the information environment:

• Shift A: Change in relative informational relevance (Y). The regression equation introduces the interaction term bb2 . The effective slope on EADs becomes (bb1 + bb2) . Defining the correlation change YY = bb2/bb1, the effective slope can be rewritten as:

Slope$_{PPFFEE}$ = bb1 + bb2 = bb1 $\hat{}$1 + bb2
bb1$\hat{}$ = bb1 (1 + YY) (4)

• Shift B: Increase in information production (X). Prior studies have measured the information content of earnings announcements with idiosyncratic stock returns on the announcement dates.5 Accordingly, we define X as the percentage increase in focal firm absolute idiosyncratic returns on EADs relative to non-EADs:

AbsRet$_{FFFFFFFFFF}$
$_{PPFFEE}$ = AbsRet$_{FFFFFFFFFF}$
$_{NNFFNN-PPFFEE}$(1 + XX) (5)

4.2.3. Net Information Spillover (Z)

To quantify the total spillover effect, we substitute the adjusted slope (Shift A) and the increased information production (Shift B) into the spillover equation for EADs. Using Equation (2), we have

AbsRet$_{PPPPPPPP}$
$_{PPFFEE}$ = $\alpha\alpha$ + bb3 + Slope$_{PPFFEE}$ × AbsRet$_{FFFFFFFFFF}$

$PPFFEE$ (6)

5 See, for example, Foster, 1981; Clinch and Sinclair, 1987; Han, Wild, and Ramesh, 1988; Han and Wild 1990.

While $\alpha\alpha$ is the baseline peer absolute return unrelated to spillover, as in equation (3), $bb3$ represents
any shift in the peer firm's average absolute idiosyncratic returns on focal EADs that is unrelated to the focal firm spillover. Substituting the terms from equations (4) and (5):

$PPFFEE$
AbsRet$PPPPPPPP$
$- \alpha\alpha - bb3 = [bb1(1 + YY)] \times [$AbsRet$FFFFFFFFFF$
$NNFFNN{-}PPFFEE(1 + XX)]$ (7)

Rearranging the terms allows us to compare the EAD spillover against the expected baseline spillover ($bb1 \times$ AbsRet$FFFFFFFFFF$
$NNFFNN{-}PPFFEE$):

$PPFFEE$
AbsRet$PPPPPPPP$
(8)
$- \alpha\alpha - bb3 = (bb1 \times$ AbsRet$FFFFFFFFFF$
$NNFFNN{-}PPFFEE)$
Baseline Spillover
$\times [(1 + XX)(1 + YY)]$
Total Multiplier

The left-hand-side of equation (8) represents the net focal firm induced spillover on peer firms on EAD, net of both the baseline peer returns ($\alpha\alpha$) and any shocks on focal EAD unrelated to spillover (b3). The term [(1+X)(1+Y)] therefore represents the total multiplier of the peer's excess focal-induced spillover on EADs relative to the baseline state spillover. The net information spillover (Z) is defined as the percentage increase in this multiplier on EADs:

Z = (1 + X)(1 + Y) - 1

Thus, Z captures the net percentage change in peer information arrival on focal firm EADs, accounting for the simultaneous effects of a change in correlation (Y) and an increase in total information production (X).

4.3 EMPIRICAL RECONCILIATION OF PRIOR STUDIES

To reconcile the findings of Frankel et al. (2025) and prior studies, we follow the model above to construct the following three measures: i) increase in focal firm information production on their EADs (X); ii) correlation change between focal and peer firms on EADs (Y); and iii) net information spillover from focal to peer firms on EADs (Z).

4.3.1. Focal Firm Information Production on EADs

A slight transformation of Equation (5) gives X, the increase in information production by focal firms on EADs, as

$XX =$
$EEFFEE$
AbsRet$FFFFFFFFFF$
$NNNNNN{-}EEFFEE - 1$ (9)
AbsRet$FFFFFFFFFF$

where idiosyncratic returns are estimated from a number of alternative factor models to ensure robustness.

6 The increase in information production is heterogeneous across firms and time so we estimate this variable at the firm-year level.

Table 3, Panel A reports summary statistics for the average absolute idiosyncratic returns of focal firms estimated with alternative factor models on earnings announcement dates and on non-announcement dates. The statistics reveal that the extent of firm-specific information production is markedly higher on announcement dates. For example, based on the 1-factor market model, the average absolute idiosyncratic return on earnings announcement dates is 3.9%, which is about 2.6 times larger than the corresponding 1.5% on non-announcement dates. Taken together, the change in information production (X) is positive and significant. Under the 1-factor market model, information production increases by 193% for the average firm. Idiosyncratic returns estimated under the Fama-French 4-factor or 6-factor models yield similar results. Collectively, the shift in information production is both positive and statistically significant, with about 83% of focal firm-years exhibiting increased absolute idiosyncratic returns. Non-parametric Wilcoxon signed-rank tests further confirm the robustness of this effect. Our findings are consistent with

6 We acknowledge that X and Y are ratio-based variables that may follow a Cauchy-like distribution characterized by high skewness and heavy tails. Given that such distributions can bias standard parametric tests, we interpret the t-statistics with caution and supplement our analysis with the non-parametric Wilcoxon signed-rank test to ensure the robustness of our inferences.

those of recent studies by Beaver et al. (2018, 2020), who document a significant increase in a firm's own price and volume responses to earnings announcements over time. Overall, these results suggest that earnings announcements are associated with a pronounced increase in idiosyncratic information production relative to other trading days. While the direction of this finding is not surprising, the magnitude is important to our efforts to answer the question as to whether any of the new information is relevant for industry peers.

4.3.2. Correlation Shift between Focal and Peer Firms on EADs

Frankel et al. (2025) document a significant reduction in return correlation between the focal and peer firms on focal firm EADs using a panel regression as in Equation (2). To account for potential time-series variation in these correlation shifts, we adopt their empirical framework and estimate the Equation (2) on an annual basis and use the derived coefficients to define:

Correlation change Y = b2 / b1. (10)

This variable represents the percentage change in correlation between focal and peer firm idiosyncratic returns on EADs relative to non-EADs. When b2 is negative, Y represents a reduction in the correlation between the focal and peer firm returns on EADs relative to other days.

As with the variable X, the value of Y is also likely to have time-series and cross-sectional variation. That is, every focal-peer pair may have a different value of Y for every focal earnings announcement. Unfortunately, because there are at most four earnings announcement days per year, it is not possible to estimate Equation (2), which has 3 parameters, reliably at such a granular level.7 The most granular level at which we can reliably estimate Y is yearly, which we adopt as

7 When we estimate the regressions by firm-year, 44% of the regressions are unidentified.

our main specification while presenting several alternative specifications as sensitivity tests in Table 6.

Table 3, Panel B reports summary statistics for b1, b2 and Y , estimated using alternative factor models. Under the market model, for example, the average value of b1 is 0.1332, whereas the average value of b2 is –0.0684. Taken together, the average Y (=b2/b1) is –0.3851 and is statistically significant at the 1% level based upon both t-tests and non-parametric Wilcoxon signed-rank tests. The Fama-French 4-factor and 6-factor models also yield negative Y values. Collectively, these results corroborate Frankel et al. (2025)'s finding that the correlation between focal and peer firm returns declines on earnings announcement dates relative to non-announcement trading days - i.e., the fraction of industry-relevant information out of the total amount of

information produced is significantly lower on EADs.

4.3.3. Net Information Spillover on EADs

As in the model, we define Z as follows to capture the aggregate effect of information spillover on EADs:

$$Z = (1+X) * (1+Y) - 1. \quad (11)$$

The variable Z captures the overall change in information spillover on EADs from the combined effects of the increased information production by the focal firm and the reduced fraction of industry-relevant information on EADs.

Table 4 reports X, Y, and Z estimates for one-factor, four-factor, and six-factor models. Combining the previously reported positive X (indicating a substantial increase in overall information production on EADs) with the negative Y (representing the reduced focal-peer correlation on EADs) results in an average Z that is positive and significant in all specifications.

17

This positive Z indicates that the net industry-relevant information spillover is meaningfully higher on EADs (e.g., 70% higher on average under the market model) relative to non-EADs. The average values of Z estimated with the Fama-French 4-factor and 6-factor models are 97% and 99%, respectively. In all three specifications, both the mean and median values of Z are positive, with t-test and signed-rank tests statistically significant at the $p < 0.0001$ level. These results confirm that there are statistically and economically significant net information spillovers from focal to peer firms on EADs.

In summary, the combined results in Tables 3 and 4 confirm the findings from the prior literature that there is both a substantial increase in the total information produced by focal firms on their EADs (Beaver et al., 2020) and a reduction in the fraction of that information that is relevant to peer firms (Frankel et al., 2025), while showing that the net effect is a significant amount of information spillover to peer firms. Our results therefore serve to reconcile the seeming contradiction in these earlier studies while confirming the long-held result that earnings announcements are associated with information externalities (Foster, 1981; Clinch and Sinclair, 1987; Han et al., 1988; amongst others).

4.4 ROBUSTNESS TESTS

To ensure that our findings are not driven by the particular empirical specification that we employ, we perform a number of sensitivity tests to confirm the robustness of our findings. First, we use alternative industry classifications to define focal firms and peer firms. In our main specification, we follow Frankel et al. (2025) and use the four-digit SIC codes to define focal and peer firms. In Panel A of Table 5, we define peer and focal firms using the text-based industry classification (TNIC3) developed by Hoberg and Phillips (2010, 2016). In Panel B, we employ 6-digit NAICS industry classification, while in Panels C and D we use GIC and three-digit SIC

18

codes, respectively, to define focal and peer firms. In all four panels, we document positive X, negative Y, and positive Z values with idiosyncratic returns estimated under one-factor, 4-factor, or 6-factor models, and the estimated values of the variables are generally of a similar magnitude across specifications. More importantly, both the mean and median values of Z are positive, with t-tests and signed-rank tests that are significant at the $p < 0.0001$ level in all specifications. The results in Table 5 show that our main findings are robust to alternative industry classifications.

Next, we report our results using alternative definitions for Y. In our main specification, we estimate Y from Equation (2) with annual regressions. In Panel A of Table 6, we employ the coefficient estimate of Y from Frankel et al. (2025, Table 4, Column 2). Panel B uses the coefficient estimate of one single Y derived from Equation (2) with a pooled regression. In Panel C, we average the annual coefficient estimates of Y from our main specification and use this single average value of Y . In all three panels, our main results remain robust, with positive X, negative Y, and positive Z values. Both the mean and median values of Z are positive with the t-tests and signed-rank tests statistically significant at the $p < 0.0001$ level in all specifications. Table 6 confirms that our main finding is robust to alternative specifications of Y, the change in correlation

between focal and peer firms around focal EADs.
In Table 7, we repeat our analysis using a three-day window ([-1, +1]) centered on the focal EAD as the earnings announcement window. Under this specification, the designated earnings announcement windows constitute 4.98% of the total trading days for the average firm in the sample, compared to 1.62% when we use the one-day EAD as the event window. As expected, the value of X, the average daily information production in the earnings announcement window, is lower than the corresponding numbers in Table 4, since the earnings announcement window includes two non-EADs. For the same reason, the value of Y, the change in correlation between
19
focal and peer firms during the earnings announcement window, is also less negative than the corresponding numbers in Table 4. However, both the mean and median values of Z remain positive, with the t-tests and Wilcoxon signed-rank tests remaining statistically significant at the $p < 0.0001$ level across specifications. We conclude that our main findings are robust to the adoption of a three-day earnings announcement window.
We recognize the potential for skewness to impact the inference of our primary tests. In this regard, we note that the mean and median values of X, Y, and Z are closer to each other in Table 7 than in Table 4, indicating that their distribution is less skewed when estimated using the longer window. The findings from Table 7 thus provide some assurance that our main findings are not driven by the skewness of the variables. To further address the effect of potential skewness of focal firm information production on EADs, we use the median absolute idiosyncratic return, rather than the average, in calculating X in Table 8. As shown, this results in even higher values of X and Z, confirming that our main findings are not driven by the skewed distribution of focal firm information production on EADs.
The additional tests in this section confirm that our results are robust to alternative definitions of peer industry membership, estimates of the correlation between focal and peer firms, and event windows, and that the results are unlikely to be driven by skewness in the data.
4.5 CROSS-SECTIONAL ANALYSIS
We next perform several cross-sectional analyses to examine whether our baseline estimates vary across distinct subsamples. First, we investigate whether information transfer differs according to the nature of the news released by focal firms on their EADs. Table 9 reports the results of estimating X, Y, and Z across two subsamples based on the sign of the focal firm's idiosyncratic returns on the earnings announcement date. Panel A presents results for the "good
20
news" subsample (i.e., those with positive idiosyncratic returns), while Panel B presents results for the "bad news" subsample (i.e., those with negative idiosyncratic returns). This classification is performed independently for each of the three factor models employed, which leads to slightly different numbers of observations across the factor models.
8
Comparing the two panels in Table 9, we note that there is a greater increase in information production (X) and a higher level of net information spillover (Z) on good news EADs. The evidence on the reduction in return correlation (Y) is somewhat mixed, with more reduction on bad news EADs using the 1-factor model but less reduction in correlation when estimated using the 4- or 6-factor models. Taken together, these findings suggest that there is some level of asymmetry in information production depending upon the sign of the news: good news appears to be associated with a higher degree of total information production and industry-relevant information, on average, whereas bad news appears to contain more focal-firm-specific information. This result is consistent with the findings from the information transfer literature that "bad news" is more idiosyncratic (i.e., firm-specific) while "good news" is more systemic (i.e., industry-relevant) (e.g., Baginski (1987)).
Next, we investigate the role of industry leadership in the information transfer process. We estimate X, Y , and Z across two subsamples partitioned by the focal firm's industry leadership status during the quarter. Following Frankel et al. (2025), we define a focal firm as an industry

leader if its quarterly sales exceed 20% of the total aggregate sales within its industry. Table 10 reports the results for these subsamples. The findings indicate that when the focal firm is an industry leader, the increase in information production (X) on EADs is more pronounced and the

8 The numbers of observations in the two panels in Table 9 do not add up to the corresponding numbers in Table 4
because, in a given year, a firm may appear in Panel A of Table 9 in some quarters but in Panel B in others, leading to
higher observation counts. The same reasoning also applies to Tables 10 and 11.

reduction in return correlation (Y) is less substantial, which when taken together leads to a higher net information spillover (Z). These results highlight the critical role of market leadership in facilitating industry-wide information spillovers, and is consistent with the well-documented phenomenon that leaders have more representative production functions and broader market reach, making their earnings reports a "macro" signal for the entire sector (Foster, 1981; Hou, 2007; Hertzel et al.. 2008; Beaver et al., 2018).

Finally, we investigate whether the magnitude of the earnings surprise affects the intensity of the information spillover. In Table 11, we estimate X, Y, and Z across two subsamples partitioned by the magnitude of the focal firm's earnings surprise on the EAD. Following Frankel et al. (2025), we define the earnings surprise as the actual announced earnings minus the median analyst forecast, scaled by the share price at the beginning of the period. To ensure data integrity and avoid split-adjustment biases, we utilize unadjusted quarterly analyst forecasts on the same basis as the actual earnings to calculate the surprise. We categorize an observation as a "high earnings surprise" if the absolute value of the surprise exceeds the median for all Compustat firms within the same industry and quarter.

Table 11 documents the intuitive result that, when the focal firm reports a higher absolute earnings surprise, information production (X) increases. However, the change in return correlation (Y) becomes significantly more negative, ultimately leading to a lower but still significantly positive net average information spillover (Z).9 The more pronounced decrease in Y suggests that

9 We note that while approximately 51–52% of the observations for Z are negative in Panel A, the Wilcoxon signed-
rank test remains positive and statistically significant. This suggests that while the directional impact of the spillover
is nearly evenly split in terms of frequency, the positive realizations of Z are sufficiently larger in magnitude relative
to the negative ones that they shift the overall distribution. This skewness implies that when information transfer
occurs, its positive effect on net informativeness is economically meaningful, even if a slight majority of individual
observations show a marginal reduction in net spillover.

large earnings surprises predominantly convey firm-specific information rather than industry-wide signals, a result that is broadly consistent with the findings of Frankel et al. (2025).

The results of these cross-sectional analyses indicate that information spillovers are not uniform, but rather that the information externalities associated with earnings announcements are dependent upon the source and content of the news. Good news announcements and those made by industry leaders are associated with greater information spillovers whereas bad news announcements and those containing earnings surprises of greater magnitudes tend to contain relatively more idiosyncratic information.

4.6 TRADING VOLUME

In our final set of analyses, we examine whether there is spillover in trading volume from focal firms to peer firms on focal firm EADs. Kim and Verrecchia (1994) provide a seminal theoretical model demonstrating that disclosure influences both price and trading volume by

altering investors' uncertainty about firm value and common market factors. Empirical work (Beaver, 1968; Beaver et al., 2020) establishes that investor responses to new information are significantly reflected in trading volume surrounding announcement dates. If a systematic spillover effect exists, we expect to observe a positive correlation between the abnormal trading volume of peer firms and that of the focal firm during the focal firm's announcement window.

We present our analysis of trading volume spillovers in Tables 12 and 13. Table 12 adopts the methodology from Table 2 to examine the contemporaneous correlation between peer and focal firm trading activity on focal firm EADs. We scale the firm's total trading volume by its total number of shares outstanding. The abnormal trading volume is calculated as the ratio of a (peer) firm's trading volume on the focal firm's EAD to its average volume on days that are neither the focal firm's EADs nor its own EADs, minus one.

23

In Columns (1) and (2), we report OLS regression results where the sample includes only focal firm EADs. The dependent variable is the peer firm's trading volume (or abnormal trading volume). Our primary independent variable is the contemporaneous trading volume (or abnormal trading volume) of the focal firm. In Column (1), the coefficient on the focal firm's trading volume is positive and statistically significant at the 1% level, indicating a strong contemporaneous correlation between the trading activities of focal and peer firms during focal firm announcement windows. We observe consistent results in Column (2) when using abnormal trading volume as the dependent variable. The abnormal trading volume is net of the non-EAD trading activities and isolates the volume spillover on EADs. While the coefficient on the focal firm's abnormal trading volume is smaller in magnitude than in the raw volume specification, it remains statistically significant at the 1% level. These findings are consistent with the results of return correlations in Table 2, Panel A, providing robust evidence of information-driven volume spillovers.

Column (3) reports the results when the dependent variable is the peer firm's trading volume across all trading days. The test variables of interest are the contemporaneous trading volume of the focal firm and its interaction with an indicator for the focal firm's EAD. Consistent with the return correlation results in Table 2 (Panel B), Column (3) shows a positive and statistically significant coefficient on the focal firm's volume, but a negative and statistically significant coefficient on the interaction term (both at the 1% level). Our findings are thus consistent with those of Frankel et al. (2025), documenting that there is a reduction in the fraction of industry-relevant information on focal firms' earnings announcement days.

In Table 13, we apply our empirical framework (detailed in Section 4.2) using trading volume as the primary metric of information spillover. This table reports the estimated volume spillover to peer firms on focal-firm EADs, once again measuring net information spillover as:

24

Z = (1+X) * (1+Y) – 1

where X is the increase in information production on EADs at the focal firm-year level:

$FFaaaaaaFFaaaa\ FFoo\ ooFFFFFFFF\ ooffaaff\ ttaaFFttffNNaa\ aaFFFFvvffaa\ FFNN\ PPFFEE$

X =

– 1

$FFaaaaaaFFaaaa\ FFoo\ ooFFFFFFFF\ ooffaaff\ ttaaFFttffNNaa\ aaFFFFvvffaa\ FFNN\ NNFFNN-PPFFEE$

To measure Y, we estimate equation (2) using trading volume:

$VVVVVVVVVVVVPPPPPPPP = \alpha\alpha + bb1$ Volume$FFFFFFFFFF$ + $bb2$ Volume$FFFFFFFFFF$ $* EEEEEEFFFFFFFFFF + bb3EEEEEEFFFFFFFFFF$

Y (the change in volume correlation on EADs) is then defined:

Y = b2 / b1

where b1 and b2 are coefficients from the above OLS regression estimated at the yearly level.

As reported in Table 13, the coefficient for X is positive and statistically significant, indicating a substantial increase in overall information production on EADs, as reflected in heightened trading activity. We also find that Y is negative, which is consistent with a reduction in

the contemporaneous correlation between focal and peer firms on EADs. Notably, when these two components are combined, the average Z remains positive and significant, indicating that the net industry-relevant information spillover is meaningfully higher on EADs (e.g., 38% higher on average). Both the mean and median values of Z are positive, with t-tests and Wilcoxon signed-rank tests confirming statistical significance at the $p < 0.0001$ level. Collectively, the results in Table 13 demonstrate the robustness of our primary finding to alternative measures of market activity and support the conclusion that focal firm earnings announcements are associated with both a significant increase in total information production and a relative reduction in focal-peer correlation, netting to a significant overall increase in information spillover to peer firms.

5. Conclusion

A central issue in the ongoing policy debate about mandatory quarterly earnings disclosure concerns the existence and magnitude of informational spillovers from earnings announcements. If such spillovers are negligible, then firms might reasonably be allowed to set their own optimal disclosure policies, whereas the existence of information externalities may suggest that these disclosures are a semi-public good, potentially justifying some form of reporting mandate to enhance the overall informational quality of financial markets.

Our study reconciles seemingly contrasting perspectives in the extant literature by providing a general framework that allows us to confirm the existence of both absolute increases in information production as well as declining correlations between focal and peer firms. We provide robust results that these two countervailing forces net to an economically and statistically significant information spillover from focal to peer firms on earnings announcement days. Our framework should be useful to researchers investigating information spillovers in other contexts and our empirical results should be informative to current regulatory debates related to the abolishment of quarterly reporting requirements.

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TABLE 1
Summary Statistics
Variable N Mean SD 25th Median 75th
Panel A: Variables measured on EADs of focal firms

Focal firms
Signed return 11,261 0.00393 0.04132 -0.01902 0.00310 0.02647
Signed MktAdj return 11,261 0.00368 0.03728 -0.01768 0.00297 0.02522
Signed idiosyncratic return (1-factor) 11,261 0.00329 0.03604 -0.01721 0.00257 0.02378
Signed idiosyncratic return (4-factor) 11,261 0.00304 0.03395 -0.01646 0.00232 0.02303
Signed idiosyncratic return (6-factor) 11,261 0.00295 0.03305 -0.01614 0.00236 0.02259
Absolute return 11,261 0.04140 0.02656 0.01964 0.03738 0.05986
Absolute MktAdj return 11,261 0.03968 0.02503 0.01894 0.03595 0.05715
Absolute idiosyncratic return (1-factor) 11,261 0.03847 0.02452 0.01826 0.03472 0.05575
Absolute idiosyncratic return (4-factor) 11,261 0.03673 0.02330 0.01751 0.03336 0.05309
Absolute idiosyncratic return (6-factor) 11,261 0.03583 0.02264 0.01725 0.03266 0.05192
Peer firms
Signed return 69,998 0.00033 0.02468 -0.01050 0.00000 0.01082
Signed MktAdj return 69,998 -0.00006 0.02279 -0.01015 -0.00011 0.00966
Signed idiosyncratic return (1-factor) 69,998 -0.00014 0.02194 -0.00967 -0.00032 0.00900
Signed idiosyncratic return (4-factor) 69,998 0.00021 0.02068 -0.00889 -0.00012 0.00877
Signed idiosyncratic return (6-factor) 69,998 0.00016 0.02026 -0.00882 -0.00011 0.00863
Absolute return 69,998 0.02379 0.01944 0.01044 0.01848 0.03155
Absolute MktAdj return 69,998 0.02237 0.01835 0.00970 0.01717 0.02949
Absolute idiosyncratic return (1-factor) 69,998 0.02144 0.01792 0.00906 0.01633 0.02838
Absolute idiosyncratic return (4-factor) 69,998 0.02032 0.01697 0.00864 0.01551 0.02677
Absolute idiosyncratic return (6-factor) 69,998 0.02005 0.01663 0.00857 0.01536 0.02647

TABLE 1 – (Continued)
Panel B: Variables measured across all trading days
Focal firms
Signed return 11,261 0.00066 0.00258 -0.00051 0.00069 0.00188
Signed MktAdj return 11,261 0.00028 0.00227 -0.00080 0.00024 0.00135
Signed idiosyncratic return (1-factor) 11,261 0.00000 0.00023 -0.00002 0.00000 0.00002
Signed idiosyncratic return (4-factor) 11,261 -0.00001 0.00024 -0.00002 0.00000 0.00001
Signed idiosyncratic return (6-factor) 11,261 -0.00001 0.00024 -0.00002 0.00000 0.00001
Absolute return 11,261 0.01832 0.00879 0.01191 0.01628 0.02255
Absolute MktAdj return 11,261 0.01634 0.00833 0.01015 0.01431 0.02053
Absolute idiosyncratic return (1-factor) 11,261 0.01562 0.00803 0.00970 0.01364 0.01954
Absolute idiosyncratic return (4-factor) 11,261 0.01475 0.00767 0.00913 0.01281 0.01844
Absolute idiosyncratic return (6-factor) 11,261 0.01453 0.00756 0.00898 0.01261 0.01816
Peer firms
Signed return 69,998 0.00047 0.00342 -0.00078 0.00055 0.00186
Signed MktAdj return 69,998 0.00006 0.00316 -0.00112 0.00010 0.00136
Signed idiosyncratic return (1-factor) 69,998 -0.00001 0.00025 -0.00004 0.00000 0.00003
Signed idiosyncratic return (4-factor) 69,998 -0.00002 0.00026 -0.00005 0.00000 0.00002
Signed idiosyncratic return (6-factor) 69,998 -0.00002 0.00026 -0.00005 0.00000 0.00002
Absolute return 69,998 0.02346 0.01167 0.01448 0.02099 0.03033
Absolute MktAdj return 69,998 0.02198 0.01121 0.01325 0.01950 0.02868
Absolute idiosyncratic return (1-factor) 69,998 0.02109 0.01098 0.01254 0.01863 0.02777
Absolute idiosyncratic return (4-factor) 69,998 0.02014 0.01068 0.01181 0.01773 0.02661
Absolute idiosyncratic return (6-factor) 69,998 0.01989 0.01053 0.01168 0.01752 0.02630
This table provides summary statistics for firms that announced quarterly earnings during the 1999-2024 period.
For each calendar quarter, we define focal firms as the first firms that announce their quarterly earnings among firms
in the same four-digit SIC industry. For each focal firm, we identify industry peers (peer firms) as

firms in the same
industry that announce quarterly earnings at least 10 days after the focal firm. All return variables are averaged at
firm/year level to be consistent with subsequent tables. Panel A reports statistics for annually averaged variables for
focal- and peer-firms on quarterly earnings announcement days (EAD) of the focal firms; Panel B reports statistics
for annually averaged variables for focal- and peer-firms across all trading days. All variables are defined in Appendix
A.

TABLE 2
Peer- and focal-firm earnings correlation
Panel A: Peer reaction on focal-firm earnings announcement day (EAD)
(1) (2) (3) (4) (5) (6)
Peer-Firm
Focal-Firm
Idio. return
(1-factor)
Signed Idio. return
(4-factor)
Idio. return
(6-factor)
Idio. return
(1-factor)
Absolute
Idio. return
(4-factor)
Idio. return
(6-factor)
0.0706 * * *
(6.37)
0.0602 * * *
(5.91)
0.0590 * * *
(6.32)
0.0776 * * *
(4.89)
Signed Idio. return
(1-factor)
Signed Idio. return
(4-factor)
Signed Idio. return
(6-factor)
Absolute Idio. return
(1-factor)
Absolute Idio. return
(4-factor)
Absolute Idio. return
(6-factor)
Constant -0.0004 * *
-0.0002 -0.0002 (-2.19) (-0.92) (-1.46) Observations 199,517 199,517 199,517 Clustering Industry-

Industry-
Industry-
Quarter
Quarter
Quarter
0.0791 * * *
(5.73)
0.0164 * * * 0.0155 * * * 0.0154 * * *
(16.38) (18.19) (17.67)
199,517 199,517 199,517
Industry-
Industry-
Industry-
Quarter
Quarter
Quarter
Adjusted R-squared 0.0070 0.0052 0.0049 0.0045 0.0049 0.0045
0.0818 * * *
(6.49)
32
TABLE 2 – (Continued)
Panel B: Peer- and focal-firm correlation on all days
(1) (2) (3) (4) (5) (6)
Peer-Firm
Focal-Firm
Idio. return
(1-factor)
Signed Idio. return
(4-factor)
Idio. return
(6-factor)
Idio. return
(1-factor)
Absolute
Idio. return
(4-factor)
Idio. return
(6-factor)
0.1921 * * *
(14.03)
-0.1145 * * *
(-5.72)
Signed Idio. return
(1-factor)
Signed Idio. return
(1-factor) x EAD
Signed Idio. return
(4-factor)
Signed Idio. Return
(4-factor) x EAD
Signed Idio. return
(6-factor)

Signed Idio. return
(6-factor) x EAD
Absolute Idio. return
(1-factor)
Absolute Idio. return
(1-factor) x EAD
Absolute Idio. return
(4-factor)
Absolute Idio. return
(4-factor) x EAD
Absolute Idio. return
(6-factor)
0.1339 * * *
(9.84)
-0.0633 * * *
(-6.55)
0.0819 * * *
(7.20)
-0.0217 * * *
(-2.97)
0.0730 * * *
(7.22)
-0.0140 * *
(-2.35)
0.1771 * * *
(12.62)
-0.0980 * *
*
Absolute Idio. return
(6-factor) x EAD
EAD -0.0001 0.0002 0.0001 (-0.58) (0.90) (0.78) Constant -0.0003 * * *
-0.0003 * * *
-0.0003 * * * (-6.02) (-7.82) (-8.04) Observations 11,989,848 11,989,848 11,989,848 Clustering
Industry-
Industry-
Industry-
Quarter
Quarter
Quarter
(-6.45)
0.0008 * 0.0005 0.0005
(1.91) (1.63) (1.57)
0.0156 * * * 0.0151 * * * 0.0150 * * *
(23.36) (22.43) (22.49)
11,989,848 11,989,848 11,989,848
Industry-
Industry-
Industry-
Quarter
Quarter
Quarter
Adjusted R-squared 0.0099 0.0037 0.0029 0.0198 0.0172 0.0164

0.1808 * * *
(13.01)
-0.0990 * * *
(-6.80)
Panel A reports OLS regressions where the dependent variable is the return of peer firms on focal-firm earning
announcement days. Panel B reports OLS regressions where the dependent variable is the return of peer firms across
all trading days. The main independent variables are contemporaneous focal firm returns. All variables are defined
in Appendix A. Standard errors are clustered at the industry by quarter level. The t-values are reported in parentheses.
*
,
* *, and * * * denote statistical significance at the 10%, 5% and 1% level, respectively.
33
TABLE 3
Increase in information production and reduction in return correlation on EAD
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: Increase in information production on EAD
Average focal firm's absolute
idiosyncratic return on EAD
1-factor model 4-factor model 6-factor model Average focal firm's absolute
idiosyncratic return on non-EAD
1-factor model 4-factor model 6-factor model 11,261 0.0391 0.0350 (166.55)
11,261 0.0374 0.0335 (166.87)
11,261 0.0365 0.0329 (168.00)
11,261 0.0151 0.0132 (219.24)
11,261 0.0142 0.0124 (216.41)
11,261 0.0140 0.0122 (216.15)
Increase in information
production on EADs (X)
1-factor model 11,261 1.9350 1.5132 (103.57) 82.77% (<.0001)
4-factor model 11,261 1.9984 1.5634 (104.01) 83.12% (<.0001)
6-factor model 11,261 1.9640 1.5404 (103.86) 82.89% (<.0001)
Panel B: Reduction in return correlation on EAD
b1
1-factor model 4-factor model 6-factor model b2
1-factor model 4-factor model 6-factor model Change in return correlation on
EADs (Y)
1-factor model 4-factor model 6-factor model 26 0.1332 0.1291 (12.37)
26 0.1178 0.1095 (12.90)
26 0.1129 0.1065 (12.76)
26 -0.0684 -0.0631 (-4.37)
26 -0.0474 -0.0472 (-3.62)
26 -0.0447 -0.0457 (-3.45)
26 -0.3851 -0.5458 (-4.07) 19.23% (<.0001)
26 -0.2920 -0.4250 (-2.95) 23.08% (<.0001)
26 -0.2709 -0.4645 (-2.61) 23.08% (<.0001)

Panel A reports the increase in information production on earnings announcement days (X) at the focal firm – year
level. We measure X as follows:
Increase in information production on EADs at the focal firm-year level:
average of focal ⍰irm absolute idiosyncratic return on EAD
X =
– 1
average of focal ⍰irm absolute idiosyncratic return on non–EAD
Panel B reports the average change in return correlation on earnings announcement days (Y). We estimate equation (2):
AbsRet$PPPPPPPP$ = $\alpha\alpha$ + bb1⍰AbsRet$FFFFFFFFFF$⍰ + bb2⍰AbsRet$FFFFFFFFFF$⍰ $*$ $EEEEEEFFFFFFFFFF$ + bb3$EEEEEEFFFFFFFFFF$
We measure Y (the Change in return correlation on EADs) as follows:
Y = b2 / b1 where b1 and b2 are coefficients from the above OLS regression at the yearly level.
34
TABLE 4
Idiosyncratic return spillover effect
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Increase in information
production on EADs (X)
1-factor model 11,261 1.9350 1.5132 (103.57) 82.77% (<.0001)
4-factor model 11,261 1.9984 1.5634 (104.01) 83.12% (<.0001)
6-factor model 11,261 1.9640 1.5404 (103.86) 82.89% (<.0001)
Change in return correlation
on EADs (Y)
1-factor model 4-factor model 6-factor model 26 -0.3851 -0.5458 (-4.07) 19.23% (0.0004)
26 -0.2920 -0.4250 (-2.95) 23.08% (0.0054)
26 -0.2709 -0.4645 (-2.61) 23.08% (0.0214)
Net information spillover (Z)
1-factor model 4-factor model 6-factor model 11,261 0.6971 0.2023 (47.52) 56.42% (<.0001)
11,261 0.9671 0.4216 (58.27) 60.91% (<.0001)
11,261 0.9919 0.4812 (59.62) 63.37% (<.0001)
This table reports the idiosyncratic spillover effect of focal-firm earnings announcements to peer firms, by focal
firm-year. We measure Net information spillover as:
Z = (1+X) * (1+Y) – 1
Where X and Y are defined in Table 3
35
Variable TABLE 5
Alternative Industry Definitions for Peer Firms and Focal Firms
N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: Industry defined as TNIC3 (Hoberg and Phillips)
Increase in information production on
EADs (X)
1-factor model 11,448 2.2364 1.5379 (96.21) 80.97% (<.0001)
4-factor model 11,448 2.2726 1.6011 (97.11) 80.91% (<.0001)

6-factor model 11,448 2.2193 1.5733 (97.25) 80.56% (<.0001)
Change in return correlation on EADs
(Y)
1-factor model 4-factor model 25 -0.4475 -0.5305 (-4.98) 16.00% (<.0001)
25 -0.4381 -0.4785 (-5.14) 20.00% (<.0001)
6-factor model 25 -0.4230 -0.4929 (-4.86) 20.00% (0.0002)
Net information spillover (Z)
1-factor model 11,448 0.6896 0.1382 (40.68) 53.80% (<.0001)
4-factor model 11,448 0.7258 0.2504 (44.02) 56.94% (<.0001)
6-factor model 11,448 0.7334 0.2599 (44.68) 57.37% (<.0001)
Panel B: Industry defined as NAICS
Increase in information
production on EADs (X)
1-factor model 12,334 2.2854 1.6022 (101.61) 81.48% (<.0001)
4-factor model 12,334 2.3349 1.6459 (102.60) 81.81% (<.0001)
6-factor model 12,334 2.2895 1.6313 (103.03) 81.81% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 4-factor model 6-factor model 26 -0.4759 -0.5413 (-6.38) 15.38% (<.0001)
26 -0.4375 -0.4919 (-5.92) 11.54% (<.0001)
26 -0.4190 -0.4471 (-5.07) 11.54% (0.0002)
Net information spillover (Z)
1-factor model 12,334 0.5738 0.1179 (44.63) 53.92% (<.0001)
4-factor model 12,334 0.7235 0.2543 (53.84) 58.04% (<.0001)
6-factor model 12,334 0.7437 0.2413 (53.95) 58.06% (<.0001)

TABLE 5 – (Continued)
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel C: Industry defined as GICS
Increase in information production
on EADs (X)
1-factor model 3,014 2.2366 1.5513 (50.25) 81.65% (<.0001)
4-factor model 3,014 2.2958 1.6247 (50.72) 81.65% (<.0001)
6-factor model 3,014 2.2601 1.6266 (50.92) 81.59% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 26 -0.4972 -0.5364 (-5.15) 15.38% (<.0001)
4-factor model 26 -0.4318 -0.4646 (-4.27) 19.23% (0.0003)
6-factor model 26 -0.4159 -0.4151 (-3.59) 19.23% (0.0011)
Net information spillover (Z)
1-factor model 3,014 0.4524 0.0978 (14.81) 51.99% (<.0001)
4-factor model 3,014 0.6413 0.2154 (19.69) 55.41% (<.0001)
6-factor model 3,014 0.6417 0.1561 (18.93) 53.09% (<.0001)
Panel D: Industry defined as 3-digit SIC
Increase in information
production on EADs (X)
1-factor model 8,152 2.2954 1.6224 (83.79) 82.46% (<.0001)
4-factor model 8,152 2.3545 1.6806 (84.27) 82.70% (<.0001)
6-factor model 8,152 2.3062 1.6397 (84.48) 82.25% (<.0001)

Change in return correlation on
EADs (Y)
1-factor model 26 -0.3666 -0.4946 (-3.73) 19.23% (0.0005)
4-factor model 26 -0.3222 -0.4511 (-3.34) 23.08% (0.0012)
6-factor model 26 -0.2965 -0.4274 (-2.68) 23.08% (0.0011)
Net information spillover (Z)
1-factor model 8,152 0.8789 0.3140 (44.25) 57.92% (<.0001)
4-factor model 8,152 1.0792 0.5132 (50.02) 62.10% (<.0001)
6-factor model 8,152 1.1038 0.5418 (50.44) 63.05% (<.0001)
This table presents robustness tests for the results in Table 4 using alternative industry classifications. Panel A
defines focal and peer firms using the TNIC3 classification (Hoberg and Phillips 2010, 2016). Panel B employs the
NAICS classification, while Panel C and Panel D use GICS and three-digit SIC codes, respectively.
37
TABLE 6
Alternative estimation of Y
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: Y estimated from Frankel et al. (Y = -.3828)
Net information spillover (Z)
1-factor model 11,261 0.8115 0.5512 (70.37) 68.75% (<.0001)
4-factor model 11,261 0.8506 0.5821 (71.73) 69.24% (<.0001)
6-factor model 11,261 0.8294 0.5679 (71.06) 68.87% (<.0001)
Panel B: Y estimated from Table 2, Panel B
(1-factor model: -.5962; 4-factor model: -.5477; 6-factor model: -.5536)
Net information spillover (Z)
1-factor model 11,261 0.1851 0.0148 (24.54) 50.66% (<.0001)
4-factor model 11,261 0.3562 0.1594 (40.98) 56.70% (<.0001)
6-factor model 11,261 0.3231 0.1340 (38.28) 55.77% (<.0001)
Panel C: Y is yearly average (Table 3, Panel B)
Net information spillover (Z)
1-factor model 11,261 0.8047 0.5454 (70.05) 68.64% (<.0001)
4-factor model 11,261 1.1229 0.8149 (82.54) 73.71% (<.0001)
6-factor model 11,261 1.1610 0.8522 (84.21) 74.60% (<.0001)
This table presents robustness tests for the results in Table 4 using alternative assumptions for the estimation of Y.
Panel A utilizes the coefficient estimate of Y from Frankel et al. (2025, Table 4, Column 2). Panel B uses the
coefficient estimate of Y derived from our regressions in Table 2, Panel B. Panel C employs the average coefficient
estimate of Y from our Table 3, Panel B.
38
TABLE 7
Alternative window for EAD
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Increase in information production on

EADs (X)
1-factor model 4-factor model 6-factor model Change in return correlation on EADs
(Y)
1-factor model 4-factor model 6-factor model Net information spillover (Z)
1-factor model 4-factor model 6-factor model 11,261 0.9038 0.7688 (112.02) 85.02% (<.0001)
11,261 0.9338 0.7981 (113.09) 85.19% (<.0001)
11,261 0.9156 0.7845 (112.91) 85.16% (<.0001)
26 -0.2615 -0.3505 (-5.00) 3.85% (<.0001)
26 -0.2295 -0.2642 (-4.10) 23.08% (0.0004)
26 -0.2157 -0.2071 (-4.00) 26.92% (0.0006)
11,261 0.3777 0.2441 (58.19) 64.96% (<.0001)
11,261 0.4527 0.3243 (65.29) 67.73% (<.0001)
11,261 0.4656 0.3464 (68.89) 69.48% (<.0001)
This table presents robustness tests for the main results in Table 4 using a three-day window ([-1, +1])
centered on focal EAD as the earnings announcement window.
39
TABLE 8
Use median absolute idiosyncratic returns to estimate X
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Increase in information production
on EADs (X)
1-factor model 11,261 2.7502 2.0933 (108.16) 85.21% (<.0001)
4-factor model 11,261 2.7953 2.1209 (108.41) 85.42% (<.0001)
6-factor model 11,261 2.7308 2.0773 (108.34) 85.13% (<.0001)
Net information spillover (Z)
1-factor model 11,261 1.1617 0.4847 (59.81) 62.88% (<.0001)
4-factor model 11,261 1.4828 0.7084 (68.27) 66.35% (<.0001)
6-factor model 11,261 1.5006 0.7958 (69.47) 68.40% (<.0001)
This table presents robustness tests for the main results in Table 4, using the median absolute idiosyncratic return, rather than the average, to measure the increase in information production (X) on
earnings announcement dates.
40
TABLE 9
Information Transfer by the Sign of the Focal Firm's Earnings News
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: Good News on Focal Firm EADs
Increase in information
production on EADs (X)
1-factor model 8,061 2.1412 1.6735 (86.11) 81.49% (<.0001)
4-factor model 8,038 2.2215 1.7132 (86.56) 82.16% (<.0001)
6-factor model 8,045 2.1926 1.6918 (86.55) 81.59% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 26 -0.3300 -0.4372 (-2.84) 23.08% (0.0054)

4-factor model 26 -0.3305 -0.3386 (-2.91) 19.23% (0.0094)
6-factor model 26 -0.3133 -0.3309 (-3.08) 23.08% (0.0033)
Net information spillover (Z)
1-factor model 8,061 0.9671 0.3964 (42.25) 59.50% (<.0001)
4-factor model 8,038 1.0567 0.4098 (44.10) 58.98% (<.0001)
6-factor model 8,045 1.1484 0.5702 (47.87) 57.45% (<.0001)
Panel B: Bad News on Focal Firm EADs
Increase in information
production on EADs (X)
1-factor model 7,576 1.8621 1.3234 (74.63) 78.13% (<.0001)
4-factor model 7,582 1.9228 1.3483 (74.86) 78.30% (<.0001)
6-factor model 7,585 1.8920 1.3152 (74.67) 78.00% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 26 -0.4108 -0.5453 (-3.54) 19.23% (0.0015)
4-factor model 26 -0.2269 -0.1388 (-1.77) 38.46% (0.0967)
6-factor model 26 -0.1762 -0.1613 (-1.17) 50.00% (0.2556)
Net information spillover (Z)
1-factor model 7,576 0.5599 -0.2108 (24.78) 44.64% (<.0001)
4-factor model 7,582 1.0134 0.0915 (38.93) 52.43% (<.0001)
6-factor model 7,585 1.1209 0.2944 (41.13) 50.06% (<.0001)
This analysis estimates X, Y, and Z across two subsamples based on the nature of the news released by focal firms
on their earnings announcement dates (EADs). We categorize observations as “good news” if the focal firm’s
idiosyncratic returns calculated using each respective factor model are positive on the EAD; otherwise, the
observations are classified as “bad news.”

TABLE 10
The Role of Industry Leadership in Information Transfer
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: Industry leader
Increase in information
production on EADs (X)
1-factor model 3,473 2.4249 2.0984 (69.35) 88.19% (<.0001)
4-factor model 3,473 2.5059 2.1802 (69.70) 88.31% (<.0001)
6-factor model 3,473 2.4754 2.1589 (69.83) 88.37% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 26 -0.2669 -0.4512 (-1.73) 26.92% (0.0144)
4-factor model 26 -0.2502 -0.3568 (-1.32) 23.08% (0.0102)
6-factor model 26 -0.1780 -0.2263 (-0.88) 38.46% (0.0467)
Net information spillover (Z)
1-factor model 3,473 1.2438 0.6251 (33.68) 61.73% (<.0001)
4-factor model 3,473 1.4068 0.6306 (34.53) 60.73% (<.0001)
6-factor model 3,473 1.6023 1.0279 (37.40) 66.60% (<.0001)
Panel B: Non-leader
Increase in information

production on EADs (X)
1-factor model 8,102 1.7290 1.2670 (80.37) 80.05% (<.0001)
4-factor model 8,102 1.7860 1.2960 (80.63) 80.47% (<.0001)
6-factor model 8,102 1.7485 1.2837 (80.45) 80.10% (<.0001)
Change in return correlation on
EADs (Y)
1-factor model 26 -0.3941 -0.5686 (-3.90) 19.23% (0.0005)
4-factor model 26 -0.2950 -0.4568 (-2.77) 26.92% (0.0102)
6-factor model 26 -0.2773 -0.4439 (-2.47) 26.92% (0.0288)
Net information spillover (Z)
1-factor model 8,102 0.6299 0.0775 (33.98) 52.72% (<.0001)
4-factor model 8,102 0.8857 0.2893 (42.86) 58.11% (<.0001)
6-factor model 8,102 0.9093 0.3479 (43.44) 59.90% (<.0001)
This analysis estimates X, Y, and Z across two subsamples partitioned by the focal firm's industry leadership status
during the quarter. We define a focal firm as an industry leader if its quarterly sales exceed 20% of the total aggregate
sales within its industry.

TABLE 11
Information Transfer and the Magnitude of Earnings Surprise
Variable N Mean Median t-value %
positive
Signed Rank
(p-value)
Panel A: High Absolute Earnings Surprise
Increase in information
production on EADs (X)
1-factor model 5,607 2.1410 1.6314 (70.42) 80.06% (<.0001)
4-factor model 5,607 2.2127 1.6785 (70.86) 80.35% (<.0001)
6-factor model 5,607 2.1849 1.6602 (70.75) 80.22% (<.0001)
Change in return correlation
on EADs (Y)
1-factor model 26 -0.5005 -0.5394 (-3.57) 26.92% (0.0012)
4-factor model 26 -0.4133 -0.4778 (-2.77) 23.08% (0.0102)
6-factor model 26 -0.3895 -0.4639 (-2.37) 26.92% (0.0183)
Net information spillover (Z)
1-factor model 5,607 0.4783 -0.1032 (17.36) 47.67% (<.0001)
4-factor model 5,607 0.7176 -0.0354 (24.25) 49.33% (<.0001)
6-factor model 5,607 0.7537 -0.0525 (25.08) 49.17% (<.0001)
Panel B: Low Absolute Earnings Surprise
Increase in information
production on EADs (X)
1-factor model 9,010 1.9299 1.4379 (87.07) 80.91% (<.0001)
4-factor model 9,010 1.9986 1.4711 (87.56) 81.48% (<.0001)
6-factor model 9,010 1.9680 1.4468 (87.45) 81.28% (<.0001)
Change in return correlation
on EADs (Y)
1-factor model 26 -0.3223 -0.3781 (-3.28) 19.23% (0.0036)
4-factor model 26 -0.2331 -0.2275 (-2.38) 26.92% (0.0169)
6-factor model 26 -0.2042 -0.2250 (-2.03) 34.62% (0.0499)
Net information spillover (Z)

1-factor model 9,010 0.8991 0.2753 (46.08) 56.29% (<.0001)
4-factor model 9,010 1.2010 0.5105 (55.63) 61.94% (<.0001)
6-factor model 9,010 1.2679 0.6061 (56.72) 62.72% (<.0001)
This analysis estimates X, Y, and Z across two subsamples partitioned by the magnitude of the focal firm's earnings
surprise on the EAD. We define an observation as a "high earnings surprise" if the absolute earnings surprise exceeds
the median value of all Compustat firms within the same industry and quarter. Following Frankel et al. (2025), we
calculate earnings surprise as the actual announced earnings minus the median analyst forecast, scaled by the share
price. To ensure consistency, we use unadjusted quarterly analyst forecasts on the same basis as the actual earnings
before calculating the surprise.

TABLE 12
Peer- and Focal-firm Earnings Correlation: Trading Volume

	(1)	(2)	(3)
	Peer firm's volume	Peer firm's abnormal volume	Peer firm's volume
Focal firm's volume	0.0648***	0.2143***	
	(4.66)	(6.84)	
Focal firm's abnormal volume			0.0179***
			(5.02)
Focal firm's volume x EAD			-0.0995***
			(-9.57)
EAD			-0.2875*
			(-1.71)
Peer firm's total assets	0.5052***	0.2572***	0.4100**
	(2.71)	(5.29)	(2.40)
Constant	3.8565***	-2.1046***	4.0061***
	(3.57)	(-5.37)	(4.00)
Observations	198,948	190,453	11,956,705
Clustering	Industry-Quarter	Industry-Quarter	Industry-Quarter
Adjusted R-squared	0.0273	0.0070	0.0304

The sample in Models (1) and (2) includes all EADs of the focal firms, while the sample in Column (3) includes all
trading days. The dependent variable is the peer firm’s trading volume in Models (1) and (3) and the peer firm’s abnormal
trading volume in Column (2), respectively. OLS regressions are reported in all specifications. The primary independent
variables are the contemporaneous trading volume (or abnormal trading volume) of the focal firm. We define these
variables as follows:
• Trading Volume: Total trading volume scaled by the total number of shares outstanding.
• Abnormal Trading Volume: Calculated as the ratio of trading volume on the focal firm’s EAD to its

average
volume on non-EADs, minus one:
Volume on EAD
Abnormal trading volume =
– 1
Volume on non–EAD
To ensure the results capture pure spillover effects, we exclude the peer firm's trading volume on its own EADs
from the denominator. All variables are defined in Appendix A. Standard errors are clustered at the industry by
quarter level. The t-values are reported in parentheses. *
,
* *, and * * * denote statistical significance at the 10%, 5%
and 1% level, respectively.

Table 13
Spillover Effect: Trading Volume

Variable	N	Mean	Median	t-value	% positive	Signed Rank (p-value)
Increase in information production on EADs (X)	11,261	1.5424	1.1248	(94.27)	87.87%	(<.0001)
Change in volume correlation on EADs (Y)	26	-0.4558	-0.4760	(-24.33)	0.00%	(<.0001)
Net information spillover (Z)	11,261	0.3756	0.1372	(41.19)	58.03%	(<.0001)

This table reports the spillover effect of focal-firm earnings announcements to peer firms, by focal firm-year, using
trading volume. We measure Net information spillover as:
Z = (1+X) * (1+Y) – 1
Where X and Y are defined similar to those in Table 3.
We measure X as follows:
Increase in information production on EADs at the focal firm-year level:
average of focal firm trading volume on EAD
X =
– 1
average of focal firm trading volume on non–EAD
To measure Y, we estimate Column (3) of Table 12 by year as follows::
$VVVVVVVVVVVVPPPPPPPP = \alpha\alpha + bb1$Volume$FFFFFFFFFF$ + $bb2$Volume$FFFFFFFFFF$ $*$ $EEEEEEFFFFFFFFFF + bb3EEEEEEFFFFFFFFFF$
Y (the Change in volume correlation on EADs) is then defined as: Y = b2 / b1 where b1 and b2 are coefficients from the
above OLS regression at the yearly level.

APPENDIX A: VARIABLE DEFINITIONS

Variable	Definitions	Data Source
EAD	An indicator equal to one for earning announcement day at the focal firms and zero otherwise.	Compustat; IBES
Signed (absolute) value		

Raw (absolute) value of returns CRSP
Return Daily stock return CRSP
MktAdj return Idiosyncratic return
(1-factor)
Idiosyncratic return
(4-factor)
Idiosyncratic return
(6-factor)
Increase in
information
production by focal
firm on EADs (X)
Change in return
correlation on EAD
(Y)
Daily stock return minus value-weighted market return CRSP
The residuals from the regression of daily stock returns for each firm on the
CRSP
market factor.
The residuals from the regression of daily stock returns for each firm on the
4 factors (market, size, value, and momentum).
CRSP
The residual from the regression of daily stock returns for each firm on the 6
factors (market, size, value, momentum, investment, and profitability).
CRSP
CRSP; IBES;
Compustat
X =
CRSP; IBES;
Compustat
average of focal firm absolute idiosyncratic return on EAD
average of focal firm absolute idiosyncratic return on non−EAD
− 1
Y = b2 / b1
where b1 and b2 are coefficients from the following OLS regression as in
Equation (2) at the year level:
AbsRet$_{PPPPPPPP}$ = $\alpha\alpha$ + $bb1$AbsRet$_{FFFFFFFFFF}$ + $bb2$AbsRet$_{FFFFFFFFFF}$ $*$
$EEEEEEFFFFFFFFFF$ +
$bb3EEEEEEFFFFFFFFFF$ (2)
Z = (1+X) * (1+Y) − 1 Net information
spillover on EADs
(Z)
Good news (bad
news)
Industry leader CRSP; IBES;
Compustat
CRSP; IBES;
Earning surprise Trading volume Abnormal trading
volume
An observation is categorized as as “good news” if the focal firm’s
idiosyncratic returns calculated using each respective factor model are
positive on the EAD; otherwise, the observation is classified as “bad news.”

A focal firm is defined as an industry leader if its quarterly sales exceed 20%
of the total aggregate sales within its industry.
Calculated as the actual announced earnings minus the median analyst
forecast, scaled by the share price. To ensure consistency, we use unadjusted
quarterly analyst forecasts on the same basis as the actual earnings before
calculating the surprise.
Total trading volume scaled by the total number of shares outstanding. Calculated as the ratio of trading volume on the focal firm's EAD to its av
volume on non-EADs, minus one:
Volume on EAD
Abnormal trading volume =
− 1
Volume on non−EAD
To ensure the results capture pure spillover effects, we exclude the peer firm's t
volume on its own EADs from the denominator.
Compustat
CRSP; IBES;
CRSP

APPENDIX B: SAMPLE SELECTION
Industries Firms Firm-Quarters
All Compustat firms with non-missing 4-digit SIC, a closing
stock price above $1 and a market capitalization exceeding
$5 million 445 20,227 619,022
Announcements for which Compustat and I/B/E/S earning
announcements dates differ by no more than 5 calendar
days, correcting for after hour announcements 441 14,026 406,130
Focal firms as the first firms within a four-digit SIC industry
to announce earnings. 441 3,052 39,896
Focal firms with at least one peer firms as firms in the same
industry that announce earnings at least 10 calendar days
after the focal firm 405 2,676 29,307
Peers announcing at least 10 days away from focal-firm
announcement 405 13,399 288,001
Focal-peer firm pair 405 59,374 288,001
Focal-peer firm pair with available CRSP daily returns 389 36,635 199,517

APPENDIX C: SUMMARY STATISTICS - DAILY RETURNS
This table provides summary statistics for firms that announced quarterly earnings during the 1999-2024 period. For
each calendar quarter, we define focal firms as the first firms that announce their quarterly earnings among firms in
the same four-digit SIC industry in a year. For each focal firm, we identify industry peers (peer firms) as firms in the
same industry that announce quarterly earnings at least 10 days after the focal firm. Panel A reports statistics for
variables measured at quarterly earnings announcements by focal firms; Panel B provides statistics for variables
measured on all trading days, including days with and without earnings announcements. All variables are defined in
Appendix A.
Variable N Mean SD 25th Median 75th

Panel A: Variables measured at quarterly earnings announcements by focal firms
Focal firms
Number of peers 24050 8.2959 22.2609 1.0000 3.0000 7.0000
Signed return 24050 0.0040 0.0514 -0.0299 0.0020 0.0373
Signed MktAdj return 24050 0.0037 0.0466 -0.0291 0.0021 0.0361
Signed idiosyncratic return (1-factor) 24050 0.0034 0.0461 -0.0291 0.0016 0.0355
Signed idiosyncratic return (4-factor) 24050 0.0033 0.0450 -0.0286 0.0015 0.0351
Signed idiosyncratic return (6-factor) 24050 0.0033 0.0446 -0.0285 0.0015 0.0350
Absolute return 24050 0.0413 0.0310 0.0143 0.0335 0.0678
Absolute MktAdj return 24050 0.0397 0.0293 0.0138 0.0329 0.0646
Absolute idiosyncratic return (1-factor) 24050 0.0378 0.0269 0.0136 0.0324 0.0642
Absolute idiosyncratic return (4-factor) 24050 0.0369 0.0261 0.0133 0.0320 0.0631
Absolute idiosyncratic return (6-factor) 24050 0.0367 0.0258 0.0132 0.0318 0.0629
Peer firms
Signed return 199517 0.0005 0.0342 -0.0154 0.0000 0.0150
Signed MktAdj return 199517 0.0001 0.0314 -0.0145 -0.0006 0.0136
Signed idiosyncratic return (1-factor) 199517 0.0000 0.0310 -0.0142 -0.0007 0.0129
Signed idiosyncratic return (4-factor) 199517 0.0003 0.0298 -0.0134 -0.0005 0.0126
Signed idiosyncratic return (6-factor) 199517 0.0002 0.0296 -0.0134 -0.0005 0.0125
Absolute return 199517 0.0234 0.0249 0.0062 0.0152 0.0314
Absolute MktAdj return 199517 0.0219 0.0233 0.0060 0.0140 0.0288
Absolute idiosyncratic return (1-factor) 199517 0.0212 0.0226 0.0057 0.0136 0.0282
Absolute idiosyncratic return (4-factor) 199517 0.0204 0.0217 0.0055 0.0130 0.0271
Absolute idiosyncratic return (6-factor) 199517 0.0203 0.0215 0.0055 0.0130 0.0269

APPENDIX C – (Continued)
Variable N Mean SD 25th Median 75th
Panel A: Variables measured at quarterly earnings announcements by focal firms
Focal firms
EAD (1/0) 1,480,896 0.0162 0.1264 0.0000 0.0000 0.0000
Signed return 1,480,896 0.0006 0.0259 -0.0114 0.0000 0.0121
Signed MktAdj return 1,480,896 0.0003 0.0227 -0.0103 -0.0002 0.0101
Signed idiosyncratic return (1-factor) 1,480,896 0.0000 0.0223 -0.0102 -0.0004 0.0095
Signed idiosyncratic return (4-factor) 1,480,896 0.0000 0.0214 -0.0098 -0.0004 0.0091
Signed idiosyncratic return (6-factor) 1,480,896 0.0000 0.0213 -0.0097 -0.0004 0.0091
Absolute return 1,480,896 0.0178 0.0188 0.0050 0.0118 0.0236
Absolute MktAdj return 1,480,896 0.0158 0.0170 0.0045 0.0102 0.0205
Absolute idiosyncratic return (1-factor) 1,480,896 0.0153 0.0163 0.0043 0.0099 0.0199
Absolute idiosyncratic return (4-factor) 1,480,896 0.0147 0.0157 0.0042 0.0095 0.0191
Absolute idiosyncratic return (6-factor) 1,480,896 0.0146 0.0155 0.0041 0.0094 0.0190
Peer firms
Signed return 11,989,848 0.0005 0.0342 -0.0152 0.0000 0.0147
Signed MktAdj return 11,989,848 0.0001 0.0313 -0.0144 -0.0007 0.0131
Signed idiosyncratic return (1-factor) 11,989,848 0.0000 0.0309 -0.0141 -0.0008 0.0125
Signed idiosyncratic return (4-factor) 11,989,848 0.0000 0.0299 -0.0135 -0.0007 0.0121
Signed idiosyncratic return (6-factor) 11,989,848 0.0000 0.0296 -0.0135 -0.0008 0.0120
Absolute return 11,989,848 0.0232 0.0250 0.0061 0.0149 0.0309
Absolute MktAdj return 11,989,848 0.0216 0.0233 0.0059 0.0138 0.0284
Absolute idiosyncratic return (1-factor) 11,989,848 0.0210 0.0226 0.0056 0.0133 0.0278
Absolute idiosyncratic return (4-factor) 11,989,848 0.0203 0.0219 0.0054 0.0128 0.0268
Absolute idiosyncratic return (6-factor) 11,989,848 0.0202 0.0217 0.0054 0.0127 0.0266

Jeremy Brown — May 15, 2026
Subject: File No. S7-2026-15 From: Jeremy Brown This is a terrible idea. I as an investor am 100% opposed. Maintain current requirements on this.

John Beaty — May 15, 2026
Subject: File No. S7-2026-15 From: John Beaty I believe it is a matter of sales. They cut access to their purchase, their property the investment consumer will go elsewhere. Nowhere else to go, one brave lad or lassie will do it right and thump the competition.

Justin Smith — May 15, 2026
Subject: File No. S7-2026-15 From: Justin Smith I am writing in support of semi-annual reporting requirements. Over the past century, transparency has been fundamental to helping investors make prudent capital decisions. However, the unintended consequences of quarterly reporting have forced corporations to focus narrowly on meeting short-term earnings estimates and satisfying Wall Street analysts, rather than prioritizing core business competencies, long-range planning, and sound capital allocation. Over the past decade, publicly traded companies have increasingly become captive to the quarterly cycle, prioritizing short-term maneuvers—such as reactionary layoffs—to artificially inflate earnings and stock prices at the expense of sustainable growth. The opportunity to reduce the pressure of reporting to Wall Street every 90 days may help organizations to enhance their focus on running the business rather than simply keeping analysts happy.

Kenneth Fuller — May 15, 2026
Subject: File No. S7-2026-15 From: Kenneth Fuller A significant body of academic research demonstrates that security prices adjust quickly to new information and thus the prices in the capital markets are fair (on average) to all investors. The continuous information flow by companies to investors is extremely important to ensure fair prices across capital markets for all investors - institutional and individual. If this proposal is enacted, information flow will decrease and full and fair price discovery will be negatively impacted. This will almost certainly benefit institutional investors at the expense of individual investors. The mission of the U.S. Securities and Exchange Commission (SEC) is to protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. Enacting a proposal which decreases information flow to the capital markets seems to be in direct contrast to the mission of the Commission.

Kerri Pinkston — May 15, 2026
Subject: File No. S7-2026-15 From: Kerri Pinkston With today's reporting on Donald Trump's SEC filings, the USA cannot afford to let the biggest "Grift" in American history continue. The POTUS is obligated, to follow Constitutional mandates, (the emoluments clause,) to divest himself from using his office to personally enrich himself. He is insider trading at an obscene level. Imprison him now. He is the biggest threat to our planet since Adolf Hitler. Do something and do not change the reporting frequency, citizens have a right to know and understand, who OWNS who.

Luke Galluccio — May 15, 2026
Subject: File No. S7-2026-15 From: Luke Galluccio This is an unfair proposal

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Michael Turyn — May 15, 2026
Subject: File No. S7-2026-15 From: Michael Turyn Corporate fraud and malfeasance are already out-of-control under current circumstances; doubling the period for reporting can only increase them. For many running them, a corporation is a tool for evading personal responsibility. As the wisest Founder, Benjamin Franklin, observed, all property beyond some small holding is the creation of society and subject to the just needs of society, and this is especially so in the case of public corporations. Artificial personhood and limited liability are unknown in the State of Nature, they are our creations, and—taking a lesson from fictional case of Baron Frankenstein—we ought to keep a keen eye on the beings we create and to whom we have given great power.

Noah G, Registered Person, Operations — May 15, 2026
Subject: File No. S7-2026-15 From: Noah G I can only see this panning out to increase corporate greed, and limit accountability. I highly believe this should remain as is

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Prakash Shah — May 15, 2026
Subject: File No. S7-2026-15 From: prakash shah let public excess to company's quarterly report so cam make investment decision.

Rebecca Wieser — May 15, 2026
Subject: File No. S7-2026-15 From: Rebecca Wieser Companies should not go dark for half a year, that is very dishonest.

Rohan Sharma — May 15, 2026
Secretary, Securities and Exchange Commission 100 F Street NE, Washington, DC 20549-1090
From: Rohan Sharma, Submitted in an individual expert capacity
Aspen Institute Civic AI Leader
U.S. Delegate to ISO/IEC (SC42)
OECD AI Expert- Risk & Accountability
Member, ACM Technology Policy Committee
Date: May 15, 2026
RE: Docket No. SEC-2026-2839-0001 – Technical Comments on Proposed Amendments to Regulation S-T and Form 10-K
Executive Summary
This comment provides technical implementation guidance on the proposed amendments concerning
electronic filing requirements and Form 10-K disclosures. While the Commission’s objective to standardize and modernize data ingestion is structurally sound, the proposed operational mechanics

introduce unnecessary friction into enterprise reporting workflows. The current draft inadvertently shifts implementation costs rather than reducing them, primarily through aggressive transition timelines and undefined technical thresholds. The recommendations below are intended to support the Commission's transparency, comparability, and market integrity objectives while reducing avoidable implementation friction. Adopting the specific structural adjustments detailed below will guarantee the Commission receives high-utility data while minimizing system disruption for registrants.

Procedural & Statutory Alignment

To ensure the final rule functions predictably and avoids interpretive challenges during implementation, the technical requirements should strictly track the explicit, unambiguous text of the Securities Exchange Act. Relying on broad, gap-filling interpretations for new data structuring mandates introduces downstream litigation risk and administrative ambiguity. By anchoring these technical mandates precisely to existing statutory definitions, the Commission can finalize a more durable administrative record aligned with prevailing judicial standards of statutory interpretation, ensuring the rule's longevity and functional authority.

Furthermore, the Regulatory Impact Analysis (RIA) must reflect a more comprehensive baseline of implementation costs to satisfy the logical outgrowth test of the Administrative Procedure Act (APA). The current cost-benefit analysis accurately models recurring variable costs but underestimates the fixed integration costs necessary for initial IT architectural overhauls. Strengthening the RIA with the ground-truth operational data provided below will insulate the rulemaking from procedural vulnerabilities while satisfying the rigorous evidentiary requirements of OMB Circular A-4.

Section-by-Section Technical Analysis: Part 232 (Regulation S-T)

Quote/Reference: Proposed amendments to electronic filing specifications under Part 232.

Issue: The transition to new structured data requirements assumes immediate enterprise IT system readiness, which conflicts with standard corporate upgrade cycles and third-party vendor software availability. Mandating simultaneous compliance for all filer tiers creates an operational bottleneck at filing agents, making systemic technical errors and late filings structurally inevitable.

Proposed Redline/Fix: Implement a tiered compliance schedule: "Large Accelerated Filers shall comply for fiscal years beginning on or after [Date + 1 Year]; Accelerated Filers on or after [Date + 2 Years]; and Non-Accelerated Filers on or after [Date + 3 Years].
"

Operational Safeguards & Why This Works: A phased rollout prevents resource exhaustion among third-party filing software vendors. This operational sequencing allows the Commission's EDGAR system to ingest a smaller, more manageable dataset initially, enabling the SEC to iteratively refine its
internal validation architecture before the full registrant population comes online. As a result, the Commission materially reduces the volume of expected waiver requests and maintains continuous market operations.

Section-by-Section Technical Analysis: PRA Burden Estimates

Quote/Reference: "PRA Table 1. Estimated Paperwork Burden Effects of the Proposed Amendments"
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Issue: The Paperwork Reduction Act (PRA) estimates rely on a baseline that mathematically under-calculates the initial mapping hours for newly tagged data fields. The estimates presume that existing
workflows can simply absorb new tags; operationally, deploying a newly customized taxonomy requires cross-functional reconciliation between legal, accounting, and IT departments, multiplying the
actual burden hours in year one.

Proposed Redline/Fix: Adjust the initial burden hours upward by 25% in the first year to account for cross-departmental taxonomy mapping. Simultaneously, insert a provision into the final rule preamble:

"The Commission will treat formatting errors in newly required structured data tags during the first 12 months of compliance as correctable administrative errors rather than substantive disclosure failures,
provided they are made in good faith.
"
Operational Safeguards & Why This Works: Calibrating the initial burden estimates to reflect ground-truth implementation costs fundamentally strengthens the administrative record's durability against arbitrary and capricious challenges. The temporary safe harbor for formatting errors prevents
the chilling effect of strict liability, ultimately accelerating the market's transition to the accurate, high-fidelity data reporting the Commission requires.
Section-by-Section Technical Analysis: Part 249 (Form 10-K General Instructions)
Quote/Reference: General Instructions for Form 10-K reporting requirements.
Issue: The proposed modifications to reporting thresholds introduce ambiguous aggregation requirements across domestic and foreign subsidiaries. Without a definitive technical boundary, the rule is operationally dissonant; registrants will inevitably over-report data out of an abundance of caution, flooding the Commission with immaterial artifacts and defeating the modernization effort's primary purpose.
Proposed Redline/Fix: Anchor the aggregation threshold directly to existing accounting standards:
"For the purposes of this specific disclosure,
'consolidated entity data' shall be calculated utilizing the
identical scope of consolidation applied in the registrant's audited financial statements under U.S. GAAP or IFRS, as applicable.
"
Operational Safeguards & Why This Works: Harmonizing the aggregation threshold with existing U.S. GAAP or IFRS consolidation scopes prevents the generation of parallel, bespoke reporting structures. This regulatory alignment drastically reduces compliance overhead while guaranteeing the
Commission receives data that is structurally verifiable against the registrant's audited financials.
Operational Impact Assessment
In practice, failing to adopt these technical adjustments will result in widespread operational dissonance. Registrants are fully capable of meeting the Commission's mandate, but they require technical specifications that map realistically to enterprise resource planning (ERP) system capabilities. Regulatory requirements that outpace the deployment cycles of enterprise software inevitably force manual intervention, which directly degrades the data fidelity the Commission seeks to
achieve.
By implementing the specific structural redlines proposed above, the Commission can immediately mitigate these friction points. These targeted solutions do not compromise the statutory intent or the policy goals of the rulemaking; rather, they provide the exact operational mechanics necessary for successful, frictionless market adoption.
The foregoing recommendations are offered to reduce ambiguity and litigation exposure by improving
administrative predictability. They are intended as implementation guidance rather than critiques of agency authority or intent. They are intended to ensure the statutory framework functions precisely as
written.
Respectfully submitted,
Rohan Sharma
Aspen Institute Civic AI Leader
Member, U.S. Technical Advisory Group to ISO/IEC (AI)
Member, ACM Technology Policy Committee

Author, AI & the Boardroom (Springer)
Submitted in an individual expert capacity.
All views expressed are my own and do not represent any institution or organization.

Scott Parker — May 15, 2026
Subject: File No. S7-2026-15 From: Scott Parker Please keep public companies reporting financial performance on a quarterly basis. Quarterly reporting keeps information flowing to all investors in a timely manner to prevent big surprises. Companies still have to keep their books. They still have to brief their boards. The actual savings from skipping a public filing are modest legal and accounting fees, and those savings flow to the company and its executives. The cost of worse information falls on the investors.

Sherri — May 15, 2026
Subject: File No. S7-2026-15 From: Sherri There should absolutely be oversight. A lot can happen in 6 months.

Tim Mulligan, attorney — May 15, 2026
Subject: File No. S7-2026-15 From: Tim Mulligan I am against this proposal. I am an attorney, former CPA and former hedge fund analyst. As the Wall Street Journal noted, this proposal would do nothing to advance listings or improve confidence in the U.S. markets. It could well do the exact opposite. See, “Scrapping Quarterly Reports Solves Problem No One Had,” Spencer Jacob, Wall Street Journal, May 13, 2026, B13. Keep U.S. markets the world’s leaders. Scrap this proposal.

Andreas Jensen — May 14, 2026
Subject: File No. S7-2026-15 From: Andreas Jensen The public should remain informed regarding institutions that they have invested their hard earned money into. How does it benefit the everyday man to allow mega corps. to hide from the people and allow more insider corruption than our administration currently already engages in. We are not as stupid as the SEC may assume. The nation seems to be steered in a way that will make outcomes like that related to United Healthcare more common and more embraced.

Angela Schneider, Citizen — May 14, 2026
Subject: File No. S7-2026-15 From: Angela Schneider The citizens of the United States must be allowed to participate in their own economy and not have the laws slanted against them. The United States stands for an equal chance.

Anthony C Miller, United States Citizen — May 14, 2026
Subject: File No. S7-2026-15 From: Anthony C Miller Absolutely under no circumstance is it better for investors institutional or retail to have less insight or information on the companies which they are choosing to invest in. And with current political climates in mind it seems that such a ruling would

allow companies to obscure or downplay risks and play into or spin positively any possible risks which may be negative for said companies to disclose. With that in mind it would seem to increase volatility around those periods of reporting rather than a drip or consistent updates periodically. Long story short more information = better for investors

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Antolin (Tony) Saiz, CPA, InnTech Consultant — May 14, 2026
Subject: File No. S7-2026-15 From: Antolin (Tony) Saiz I would like to ask that the Commission not change the quarterly reporting requirements of public corporations. As a private citizen, investing my own funds and not paying any investment agents for their advice, I find it imperative to be able to access current information on the financial status and income/losses of the companies in which I invest. I have neither the access nor the privilege of speaking directly to the representatives of these companies; I am not able to ask questions or follow up on my doubts on presentations, and so must exclusively rely on the 10-Q for quarterly information and the 10-K for the annual results. Please do not take this accessibility away from small investors, as we have no other recourse to protect our investments.

Arthur Lyssenko — May 14, 2026
Subject: File No. S7-2026-15 From: Arthur Lyssenko Stop with the grifting, enough is enough.

Ben Brown — May 14, 2026
Subject: File No. S7-2026-15 From: Ben Brown As an individual investor in US-listed clean energy equities who relies extensively on quarterly financials for my investment strategy, I strongly oppose the SEC's proposal to eliminate mandatory quarterly reporting for public companies. Quarterly disclosures are important for transparency and a critical safeguard for retail investors, who unlike institutional players lack direct access to management, private analyst calls, and proprietary data feeds. Reducing reporting frequency to semi-annual would widen the information gap between Wall Street insiders and ordinary shareholders like myself, creating longer windows in which business deterioration, accounting irregularities, or shifting fundamentals can go undetected. I understand that proponents argue that quarterly reporting fosters short-termism and imposes compliance costs, but the evidence for these claims is weak, and the costs of reduced transparency fall disproportionately on the individual investors least able to bear them like myself. Quarterly reports also serve as a discipline on management, providing regular checkpoints that deter fraud, encourage accurate forecasting, and allow markets to price shares efficiently. Eroding this discipline would undermine investor confidence, increase volatility around the less-frequent disclosures that remain, and ultimately raise the cost of capital for the very companies the proposal claims to help. I urge the Commission to preserve the current quarterly reporting framework, which has served US capital markets and retail investors well for decades.

Brian — May 14, 2026
Subject: File No. S7-2026-15 From: Brian I can't believe you guys are even considering this. We need more transparency between companies and consumers not less. stop trying to prop up the companies at the expense of the individual.

Brian — May 14, 2026
Subject: File No. S7-2026-15 From: Brian Keep transparency and regular reporting. Do not eliminate obligation to report quarterly. Protect investors!!

Christian Kritas, Licensed investment banking representative and Associate - Model Risk — May 14, 2026
Subject: File No. S7-2026-15 From: Christian Kritas Quarterly financial statements are an invaluable resource to those who rely on public filings to make investment decisions from financial professionals such as financial advisors to amateur investors and students of finance. I am now a financial services professional but started out analyzing annual and quarterly financial statements as a student in my student managed investment fund at university. Being able to analyze and learn from quarterly financial statements was an invaluable part of my financial education in school and is still something I practice as an amateur investors today. To lose such a resource would be a huge blow to those passionate about capital markets everywhere and would put those without access to be expensive private market data at a disadvantage. Releasing quarterly statements can be tedious but there are alternatives available such as Reg D for companies where going fully public does not make sense. I hope those considering repealing the requirement of quarterly filings consider these factors and make the best decisions for all Americans.

David — May 14, 2026
Subject: File No. S7-2026-15 From: David I want reporting to stay the same as it is now

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Edward Dennison — May 14, 2026
Subject: File No. S7-2026-15 From: Edward Dennison I strongly oppose this proposed rule. Current reporting requirements provide excellent visibility for investors into the conditions and prospects of publicly traded companies. There has been no evidence presented that the cost of biannual as opposed to quarterly reporting is materially different. The United States leads the world in the transparency, accessibility, and depth of its capital markets. This proposed rule can only erode those qualities.

Garrett Beery — May 14, 2026
Subject: File No. S7-2026-15 From: Garrett Beery Semi-Annual reporting would be terrible. I build trust in companies I invest in by reading their quarterly reports. Additionally the quarterly reporting schedule builds employee confidence in both transparency and in job stability to know how their company is doing. Changing these requirements will hurt investors, employees, and only benefit people commiting crime with insider knowledge.

James, Activist, business owner, tutor and student — May 14, 2026
Subject: File No. S7-2026-15 From: James Please keep investing reports quarterly. It keeps things transparent and fair.

Joseph d suh, Chef — May 14, 2026
Subject: File No. S7-2026-15 From: Joseph d suh Please protect us.

Kimberly O'Brien — May 14, 2026
Subject: File No. S7-2026-15 From: Kimberly O'Brien This is a TERRIBLE proposal. Corporations need to be more transparent, not less. I 100% oppose this.

Matthew Jubinsky — May 14, 2026
Subject: File No. S7-2026-15 From: Matthew Jubinsky I do not approve. Reporting should be kept to quarterly.

Mike Wong — May 14, 2026
Subject: File No. S7-2026-15 From: Mike Wong Keep quarterly reporting. Keep the public informed as has been the case in the past.

Paul Bussman — May 14, 2026
Subject: File No. S7-2026-15 From: Paul Bussman Quarterly reports help build confidence in a company encouraging investment. Without these regular reports confidence will faulter and the average citizen would be inclined to avoid investment in the stock markets.

Richard Thompson — May 14, 2026
Subject: File No. S7-2026-15 From: Richard Thompson Do not hide companies financial visibility, and progress or lack there of, for 6 months. It just gives the super well informed (billionares) more advantages and the uninformed (retail) more disadvantages. The volatility will greatly increase around those six month earnings, as any thinking person would know. A poor or mixed earnings will dump a stock greatly, with six more months to wait for improvement. I could even imagine scenarios around undeserved bankruptcies or a least bailouts.

Robert Andrews — May 14, 2026
Subject: File No. S7-2026-15 From: Robert Andrews Here are 4 reasons this is a very bad idea: 1) "Optional" is a joke. Once one company does it, competitors will because it is a competitive advantage to hide bad results 2) The savings are miniscule, and will be so diluted on a per chare basis as to be meaningless vs the value of increased reporting and oversight. 3) Business results can change dramatically in 3 months now. 6 Months is way to long for small investors to not know what is happening, while insiders and large investors, M like fund management, do. 4) More time for fraud to grow. How much worse would Enron, Tyco, or Worldcom could have been if data only come out half as often and slowed the raising of questions.

Ryan Foli — May 14, 2026
Subject: File No. S7-2026-15 From: Ryan Foli The new SEC rule being proposed is a terrible idea. Do not do it. If this rule becomes reality, the stock market will be much worse off. If there are only 2 reports instead of 4, every report wil be that much more volatile. Every earnings report will be more volatile, and the market will be a more dangerous place to invest. I can see it now. Concerning geopolitics and business - business changes a lot, and only giving investors 2 reports a year is only going to make investing worse. What sense does it make to reduce company reporting, to reduce the visibility of operations and allow companies to hide from its owners, its investors? Reducing visibility is never a good thing in the financial world, and this proposal stinks! Please. Do not do it.

Sean Brady — May 14, 2026
Subject: File No. S7-2026-15 From: Sean Brady In what way shape or form would this increase consumer and investor confidence? This seems engineered to increase corruption in a country whose corruption enforcement mechanisms are consistently under attack and being defunded as we speak.

Steve Coston — May 14, 2026
Subject: File No. S7-2026-15 From: Steve Coston Fair is defined as both honest and rightful; free from selfish intent, deception, bias, or prejudice ... This proposed rule violates one or both parts of this definition.

Timothy A. Mann, self — May 14, 2026
Subject: File No. S7-2026-15 From: Timothy A. Mann I strongly urge the SEC to maintain mandatory quarterly reporting (Form 10-Q). As 62% of Americans are now invested in the stock market (Gallup 2025)[https : / / news . gallup . com / poll / 266807 / percentage-americans-owns-stock . aspx], protecting the frequency of standardized disclosure is essential for retail investor protection and retirement security. 1. US is Not Short-termist: The argument that quarterly reporting discourages long-term innovation is decoupled from reality. Generally Accepted Accounting Principles (GAAP) provide ample options to support long term investment, and the U.S. technology and biotechnology sectors have seen unprecedented R&D investment under the current quarterly mandate. There is no empirical evidence that reducing transparency fosters innovation; rather, it merely reduces management accountability. 2. The Information Supply Chain: Most retail investors rely on financial advisors, analysts, and market pricing that all depend on the 10-Q as a ground truth. Moving to semi-annual reporting would leave this ecosystem reliant on stale data for more than half the year creating heightened volatility that disproportionately harms retail investors (average Americans), who lack the resources to acquire expensive "alternative data" used by institutional insiders. 3. Fraud Deterrence: Quarterly filings are a critical deterrent to corporate malfeasance. Standardized, frequent intervals make it harder for companies to sustain "earnings management". A half year reporting gap provides a dangerous window for financial deterioration to be obscured. It also increases the volatility around reporting events creating greater incentives for insider trading. Conclusion: The U.S. markets are the global gold standard because of our commitment to transparency. Reducing reporting frequency would prioritize marginal corporate cost-savings over the fundamental protection of the American public. I urge the Commission to maintain the mandatory Form 10-Q. Respectfully, Timothy Mann

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Anonymous — May 13, 2026
Subject: File No. S7-2026-15 From: Anonymous We must keep mandatory quarterly reports. We must not move to Semiannual Reporting as this reduces investors access to data.

C. Allshouse, Attorney — May 13, 2026
Subject: File No. S7-2026-15 From: C Allshouse Keep reports quarterly-no benefit to investors at 6 months

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Chad L. — May 13, 2026
Subject: File No. S7-2026-15 From: Chad L. Dont give companies the ability to only file twice a year. Fortune 500 companies are already making so much money off the common man total know how is the only thing retail etf investors still have

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David Bolling Wells, Former Public CFO, Current Board Chair of Both US (4 quarter) and UK (6 month) Companies — May 13, 2026
Subject: File No. S7-2026-15 From: David Bolling Wells SEC Comment Letter on Optional 6 Month Reporting Rule As a former VP of Financial Planning & Analysis and then CFO of high growth company Netflix, I went through more than 60 quarterly reporting cycles with high stakes calls on both the creation and stress testing of content accounting that was being created for a new industry and guidance setting for a high profile company in a dynamic marketplace. Up close and personal. Our stock saw dramatic volatility, some of which we had trouble explaining. I went on to serve on the pre-public Audit and Risk Committee and then Chair of the Board of fintech company Wise (formerly Transferwise) which was the largest public listing on the LSE. Wise just switched on 5/11/26 to being a Nasdaq US primary listing after reporting every 6 months as a UK company in the first roughly 5 years of our public life. I have seen the cons and merits of the traditional 4 quarter cycle and the 6 month formal cycle with a "trading update" interim release. There are good arguments for an optional 6 month opt in so I understand why many frustrated CFO and finance teams would propose and argue for it. I am here to comment that on balance, I think the 4 quarter cycle is the best compromise and underpins the United States' superior trust (and value) position in global capital markets. The four quarter model drives discipline and rigor, and provides long investors with a reasonable 4 times-a-year check in on a company's progress on its long term strategic and financial goals. It also is a foundational element of "democratic capital markets," attempting to even the playing field for individual investors versus large institutions that can command regular check-ins with management. Yes, the 4 quarter cycle is grinding, demanding, and "can" lead to overly short term financial focus but that is up to a company's financial leadership and investor relations to shape and manage. If the 6 month reporting opt in is enacted, what will happen is that a small minority of companies in industries that do match a twice-a-year reporting will be overjoyed and adopt it. But then, another group will adopt and this will become a mixed bag of lesser financially disciplined companies and the market will be left to sift through this and apply discounted value or higher risk. Fraud, slower impairments, increased insider knowledge value, and bad strategy living longer will all be the bogies of the slower reporting cycle. I urge the SEC to make decisions that keep our US capital markets the envy of the world and stay with the current model. Don't confuse the need for securities litigation reform (loser pays legal fees) with changes, even optional, to the reporting cycle. Sincerely, David

Wells Chair WSE, Lead Independent HIMS, former CFO NFLX

David C. — May 13, 2026
Subject: File No. S7-2026-15 From: David C. I'm a retail investor and I'm concerned that this change will materially and negatively affect my ability to invest with adequate information. As a retail investor, I do not have the resources that big firms do to obtain as much data. When changing to less frequent reporting, we will end up having to rely more on "rumors" without companies clearing up rumors as frequently. It is cited that this change will motivate companies to "focus more on the long term plan for the company,"" however, that is already a choice present to every company, it is up to the company what they focus on. Additionally, it's far from guaranteed that companies will shift their mindset. I request that this be reconsidered.

Debra Frost — May 13, 2026
Subject: File No. S7-2026-15 From: Debra Frost Semiannual reporting is unacceptable and will effectively shut out small investors who do not have the methods or financial means to use a wealth advisor. This is another financial/power grab by the elite to put more wealth in the hands of those that can afford it, while tying the hands of the middle/lower class who try to manage their investments on their own, potentially costing them significant losses or potential gains they could not take advantage of due to no communication of fiscal status of companies in the stock market. Unacceptable to move quarterly reporting to semiannual...period. Shame on the SEC, who used to be a reliable watchdog FOR ALL AMERICANS, not corporations.

Katherine Winfield — May 13, 2026
Subject: File No. S7-2026-15 From: Katherine Winfield This dilutes the purpose of the reports. On the surface it sounds reasonable but a basic examination reveals it that semiannual reporting negatively affects those sought to be protected. These reports are prepared for shareholders on a regular basis. It is not a liability to the companies to provide this to the government. Essentially, neither public benefit nor actual company benefit exists with change. The change could allow a period when companies could avoid penalties for disallowed activities. That would, indeed, harm consumers.

Kyle Hedden — May 13, 2026
Subject: File No. S7-2026-15 From: Kyle Hedden moving to semi annual reporting is entirely impractical with minimal benefits and more risk to investors. being able to keep a regular pulse on company performance is paramount to making educated investment decisions. making quarterly reporting optional gives a massive advantage only to institutions and insiders. bringing this topic up for discussion at all appears to only cater to those demographics with blatant disregard to the general population of investors by putting them at yet another disadvantage.

Lawrence Rand — May 13, 2026

Levi Lentz — May 13, 2026
Subject: File No. S7-2026-15 From: Levi Lentz I do not support this rule change. Transparency in what is happening in a company is the key way for all investors to make a decision on where they put their money. In the era of automation that we are in, we should be looking to companies to report more often (say monthly), not less.

Masey Moshref — May 13, 2026
Subject: File No. S7-2026-15 From: Masey Moshref I believe that the level of transparency in the market is extremely low with the doge cuts on regulators that monitored the economic data. I am losing confidence in my ability to invest safely in this market. This should be an instrument for peoples livelihoods, not a gambling tool that is gate kept by elitist

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Matt Marino — May 13, 2026
Subject: File No. S7-2026-15 From: Matt Marino As an investor, I'm concerned about less visibility into the companies I'm investing in. The quarterly cadence of reporting has been a reliable standard for decades that serves investors of all kinds while not providing an undue burden upon corporations themselves. Moving to a half year cadence discourages investment, even if it benefits a relatively small subset of the American population. While corporations may benefit in some ways, it also ensures trust is diminished with less visibility and investors potentially looking at investment alternatives to public shares. For the sake of a healthy market and keeping the investor community more informed, the quarterly cadence of reporting should remain in place.

Monica Braman — May 13, 2026
Subject: File No. S7-2026-15 From: Monica Braman I would like to stay informed with a quarterly report.

MWM — May 13, 2026
Subject: File No. S7-2026-15 From: MWM I am against this rule change. I'm not sure I understand how less information is a good thing for the average investor. Quarterly filings have been around forever and limiting filings hides data an investor should be able to have. Just an insane rule suggestion that only funnels more power to the powerful and takes away information from the average Joe.

Nikolay — May 13, 2026
Subject: File No. S7-2026-15 From: Nikolay Hello, I strongly oppose proposed changes in reporting. As an investor I am heavily relying on quarterly reports in order to make proper investment decisions. Reducing the frequency of mandatory reporting will cause the companies to stop producing these reports and will significantly reduce market efficiency by allowing people involved in corporate insider trading to gain significantly more unfair advantage. The hypothetical burden of providing these reports using the frequency established for over a century is really close to zero and

companies are actually benefitting from keeping their investors well informed and providing quarterly reports. Thanks!

Noah Kerchner — May 13, 2026
Subject: S7-2026-15: Webform Comments from Noah Kerchner From: Noah Kerchner Affiliation: May 13, 2026 I strongly oppose the SEC's proposal to allow public companies the option to file semiannual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q. This change would represent a significant step backward for investor protection, market efficiency, and the integrity of U.S. capital markets. If the Commission is inclined to revisit interim reporting frequency, it should move in the opposite direction: toward more timely, more frequent, and more transparent disclosures that better serve investors in today's fast-moving markets.
Core Objections to the Proposal
Reduced Transparency and Increased Information Asymmetry Quarterly reporting provides investors with timely, audited/reviewed financial statements and MD&A updates every three months. Doubling the gap to six months would leave investors - particularly retail investors - operating with stale information for extended periods. Material developments in revenue trends, cost structures, liquidity, or risks could remain hidden or only partially disclosed via 8-Ks, which are narrower and lack the comprehensive context of a full 10-Q. This asymmetry favors insiders, large institutions with private channels, and sophisticated analysts at the expense of average investors.
Heightened Risk of Misconduct and Market Surprises? Longer intervals between verified disclosures create greater opportunities for earnings management, channel stuffing, or delayed recognition of problems. History shows that less frequent reporting correlates with larger restatements or scandals when issues finally surface. Investors deserve early warning signals, not six-month black boxes. The proposal's reliance on 8-Ks and voluntary disclosures is insufficient - those tools have never fully substituted for the discipline and comparability of mandatory quarterly filings.
Damage to Market Efficiency and Liquidity U.S. markets thrive on high- quality, timely information. Quarterly reports underpin analyst models, institutional oversight, executive compensation alignment, and efficient price discovery. Allowing companies to opt into semi-annual reporting would fragment the market, create a two-tiered system (frequent vs. infrequent reporters), complicate cross-company comparisons, and potentially increase volatility when half-year results finally arrive. Smaller companies, which the proposal ostensibly helps, may suffer most: reduced transparency often raises (not lowers) their cost of capital as investors demand higher risk premiums.
Weak Justification and Insufficient Safeguards Compliance costs, while real, have not prevented record numbers of public companies or robust capital formation in recent decades. Many burdens stem from overly complex rules elsewhere - not the core quarterly cadence. The proposal's "optional" nature does not mitigate harm; companies most inclined to opt out may be those with the weakest disclosures or performance. Investor demand and competitive pressure will not reliably fill the gap, especially for mid- and small-cap firms.
Rather than loosening requirements, the SEC should modernize and strengthen interim reporting to reflect 21st-century technology, data availability, and investor expectations:
Require more frequent key disclosures: Mandate monthly or quarterly updates on critical metrics (e.g., revenue, customer metrics, liquidity, material contracts) via streamlined 8-K exhibits or a new short-form report. Technology now makes this far less burdensome than in prior decades.
Enhance 10-Q quality and timeliness: Shorten filing deadlines for large accelerated filers, require more forward-looking disclosures, segment reporting, and real-time XBRL tagging for better usability.
Strengthen MD&A and risk updates: Require quarterly discussion of emerging risks, supply chain issues, cybersecurity, ESG factors (where material), and management's outlook with greater specificity..
Improve overall transparency: Broaden auditor review requirements, enhance segment and disaggregated data, and mandate disclosure of key performance indicators (KPIs) used internally.

These steps would reduce information asymmetry, deter misconduct, improve governance, and make U.S. markets the gold standard for investor protection - driving deeper liquidity and trust. The United States has long led the world in disclosure standards precisely because of rigorous, frequent reporting. Weakening that foundation risks eroding the comparative advantage of our public markets. I urge the Commission to withdraw this proposal and instead pursue reforms that deliver more frequent, higher-quality, and more accessible information to all investors.

Varad Kandadai — May 13, 2026
Subject: File No. S7-2026-15 From: Varad Kandadai Please make companies report every quarter. This transparency is what makes our system be it the markets or the reporting or the enforcement attractive to many countries. Please don't kill that.

/r/wallstreetbets — May 12, 2026
Subject: File No. S7-2026-15 From: /r/wallstreetbets To the Securities and Exchange Commission: We are r/wallstreetbets, a community of approximately 18 million retail investors on Reddit. We are writing to comment on File No. S7-2026-15, the proposal to move public companies from quarterly to semiannual reporting. We are against it. We understand the Commission is more accustomed to receiving comment letters from people who use words like "stakeholder ecosystem," and we will try to keep up. A word on who we are, we are self-directed retail investors. Some of us are very good at this and some of us are, in the technical securities law sense, terrible at it. Many of us learned what a 10-Q was the hard way, which is to say we bought a stock, watched it fall 40% on an earnings release, and then read the filing to find out why. That is a stupid order of operations and we acknowledge it. But it is also the entire mechanism by which a generation of retail investors taught itself to read financial statements, and the Commission is now proposing to cut that mechanism in half. The proposal rests on the theory that quarterly reporting causes short-termism among corporate managers. Whatever the merits of that argument as applied to the C-suite, it has the relationship to retail investors exactly backwards. Quarterly reports are the single most important leveling mechanism between retail and institutional investors in U.S. equity markets. Institutional investors have expert networks, channel checks, alternative data, satellite imagery of retailer parking lots, credit card panel data, and direct management access through conferences and one-on-one meetings that cost more than most of our portfolios. We have the 10-Q. We have the 10-Q, and we have a Discord server, and we have each other. Take away the 10-Q and you have not eliminated the information. You have just made sure that the only people who have it are the ones who were going to outperform us anyway. The Commission's release talks about reducing costs for issuers. We would like to know what the Commission thinks the cost is to a retail investor of holding a position for six months without a single mandatory disclosure from the company. The answer is not zero. The answer is the spread between what insiders know and what we know, multiplied by every share we own during the gap. Someone is going to capture that spread. We have a guess about who it will not be. We also want to register, respectfully, our objection to the suggestion that quarterly reporting is a burden the Commission can lift to help companies focus on the long term. The companies we trade are not being held back from greatness by the obligation to file four reports a year. Apple files a 10-Q every quarter and has nine hundred billion dollars in cash equivalents. Nvidia files a 10-Q every quarter and is worth more than the GDP of most G20 countries. The entire S&P 500 files a 10-Q every quarter, and the S&P 500 is at an all-time high. If quarterly reporting is crushing American capitalism, American capitalism is hiding it well. We have looked. One more point, and we promise it is sincere. The Commission was created in 1934 because retail investors got destroyed in a market where the people running the companies knew vastly more than the people buying the stock. The architecture of federal securities regulation is built on the premise that

mandatory periodic disclosure narrows that gap. Cutting the frequency of mandatory disclosure in half is not a technical adjustment to a reporting form. It is a partial unwinding of one of the foundational compromises of the 1934 Act. We do not think the Commission should do that to fix a problem that, as far as we can tell from inside the market every day, is not actually the problem the Commission thinks it is. We are not lawyers. Several of us have been told by lawyers, in writing, that we should not be giving anyone investment advice, and we are taking care to comply with that instruction here. We are people who own stock. We would like to keep being able to find out what is happening at the companies whose stock we own, more than twice a year. The Commission has spent 90 years making it easier for people like us to participate in public markets on something approaching fair terms. We are asking the Commission not to spend this rulemaking making it harder. Thank you for considering this comment.

Andrew Parker — May 12, 2026
COMMENT LETTER
Re: File No. S7-2026-15 – Proposed Amendments Permitting Optional Semiannual Reporting
To the Securities and Exchange Commission:
I appreciate the opportunity to provide comments on the proposed rule permitting optional semiannual reporting for eligible public companies. I am attaching this amended comment because I did not see an updated comment in relation to the new comment I sent yesterday after the original one did not post correctly at the time. I made significant updates in the meantime about when the public intent of the disclosure rules towards material weaknesses as an early warning sign is not accomplished in practice due to lingering significant deficiencies and late-changing classification as a significant deficiency.This comment responds specifically to:
Request for Comment 18: “Would this practice create any new or heightened investor protection concerns?”
and
Request for Comment 26: “For semiannual filers, what impact would a shift to semiannual reporting have on: (1) companies’ disclosure controls and procedures, (2) companies’ internal control over financial reporting, and (3) independent public accountants’ strategy and approach for the annual audit of companies’ internal control over financial reporting or financial statements? With semiannual reporting, is there a potential for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer? Please provide any data related to these questions.”
Introduction
There are conditions currently undisclosed to shareholders that would occur in semi-annual reporting that based on my experience when present generate serious concern for a material increase in the risk that material misstatements (either due to error or fraud) or control deficiencies are not timely detected by or communicated to the independent public accountant thereby limiting potential remediation of these issues by the issuer. Knowledge of these conditions are based on my discussions I had while I was an external auditor of public companies. There would be heightened investor protection concerns present that when coupled with semi-annual reporting indicate to me that semiannual reporting should be restricted to mostly mature companies that have consistently avoided 1) material revisions, 2) material misstatements, and 3) ICFR material failures in period-end, occurring without material revisions or misstatements, often accompanied with lingering significant deficiencies affecting other

material line items/metrics.
In quarterly reporting, emerging growth companies especially with the listed conditions present benefit from additional feedback as the company continues to grow and from additional practice performing quarterly close controls. More mature companies with the listed conditions present benefit from more frequent operation of controls that brings with it increased precision.
Semiannual reporting alone will likely extend the timeline of ICFR control remediation in period-end FR for some emerging growth companies (EGCs) over a greater number of years and create lingering issues from material failures in ICFR from my limited experience. Hopefully, increasing disclosure of these conditions will result in an incentive to improve capital markets efficiency, governance, and SOX readiness.
A shift to semi-annual reporting under the current disclosure requirements for public companies with now-undisclosed material revisions in total, material misstatements, or material ICFR control failures in period-end financial reporting, without material misstatements or revisions, but accompanied with lingering significant deficiencies materially affecting other material line items/metrics used to value the company presents serious risks when there is a:
1) A compounding effect of material extraordinary risks to financial reporting from fraud or operational problems that presents itself as material control failures to period end financial reporting, occurring often alongside near-material failures in other ICFRs such as operational controls for material line items/metrics used to value the company at the entity level. Sometimes these controls are remediated in the last quarter (presenting planning/risk assessment problems) or still classified as significant deficiencies at year-end without public disclosure of steps taken to try to remediate them. Companies avoid public disclosure at all contrary to the publicly listed intent of the rules.1 The effect of current disclosure practices results in companies

1 Currently under PCAOB Auditing Standard 2201 (AS 2201), the mandate for judgment is clear:
"The auditor must evaluate the severity of each control deficiency that comes to his or her attention to
determine whether the deficiencies, individually or in combination, are material weaknesses as of the date
of management's assessment. In planning and performing the audit, however, the auditor is not required
to search for deficiencies that, individually or in combination, are less severe than a material weakness.
The severity of a deficiency depends on -Whether there is a reasonable possibility that the company's
controls will fail to prevent or detect a misstatement of an account balance or disclosure; and
The magnitude of the potential misstatement resulting from the deficiency or deficiencies."
https://pcaobus.org/oversight/standards/auditing-standards/details/AS2201. AS 2 that was adopted prior:
Required auditors to actively search for, evaluate, and report all significant deficiencies. This led to massive audit costs and forced auditors to evaluate minor, less consequential defects.”
As stated at the time of its release in 2007 “The new version should increase the likelihood that material
weaknesses will serve as an early warning system, rather than merely as after-the-fact acknowledgments
that something has gone wrong. “
https://pcaobus.org/news-events/speeches/speech-detail/statement-on-adoption-of-auditing-standard-no-
5-and-related-proposals_212.

avoiding public reporting of significant deficiencies, including some longstanding issues, that often occur alongside recent period-end financial reporting control failures under current disclosure law through classification of these issues as a significant deficiency at year end (not explicitly required to be disclosed at all sometimes, but disclosure might occur to some

institutional shareholders who know/have opportunity to ask about them). Significant deficiencies can be widespread in ICFR operational and/or period-end financial reporting controls at the segment level after an ICFR control material failure is removed from public disclosure. While the condition alone of an ICFR material failure in period end financial reporting in my view should prevent semiannual reporting, a significant deficiency that is a near-material failure in an operational ICFR can linger undisclosed after the period-end financial reporting control has been removed from public view in disclosures in the 10-K and certainly presents an additional risk that I think should prevent semi-annual reporting for these companies. This information is decision useful because conditions listed above may lead to unexpected costs to investors in material line items like those that could be directly used to value the company in the event of going concern risk that may appear in the future. Late filing slightly complicates the picture and rules should also be considered to reduce the burden for certain companies in the short rather than medium-term which semi-annual reporting might accomplish.
2) A longer lead time until corrective action will be taken in practice towards most now undisclosed revisions due to the current frequency and precision of account reconciliations, management quarterly reviews, and inquiry from auditors as compared to semiannual reporting. Semiannual reporting would give companies, particularly EGCs who might need it, much less chances over time to put into practice corrective action that sometimes may take a couple years to get correct. Quarterly reporting entails more frequent and more precise account reconciliations that often help discover errors in practice, management reviews, and important conversations quarterly about material balances that prevent surprises with unnecessary costs/overruns at year end that are common in emerging growth companies with these conditions present.
These risks are hard for retail investors to assess fully under the current disclosure requirements, especially with the disclosures made in practice. Coupled with semiannual reporting, the current disclosure requirements seem very inadequate to protect all investors' interests. Especially for investors who may buy/sell the stock after the information is released selectively if at all because as an investor it helps to find disclosure about these topics in an
Based on my experience, I do not think that the disclosure requirements following a material weakness in
financial reporting followed by widespread significant deficiencies in ICFR serve as an early warning signal and problems with the current disclosure requirements would be made worse with a shift to semiannual reporting due to the compounding nature of risk from recent period-end ICFR failures and
ICFR significant deficiencies affecting material line items/metrics like those in operational controls. Also a
longer lead time until corrective actions will be taken in practice due to less frequency and precision of
controls like account reconciliations and management reviews for some companies that adopt semiannual
reporting.
easy to compile XBRL format in a 10-K/Q/S to see a complete view of material information management uses in making important decisions.
I think that narrowing the scope of who will be eligible for semiannual reporting to not include public companies with these conditions present for at least three years after they are present will increase capital markets efficiency and decrease the administrative burden on companies with proper corporate reporting and governance priorities. Decreased comparability and consistency in information provided by companies and in between years would be a negative effect to information provided to investors as a result of these conditions.
Conditions That Should Prevent Semi-Annual Reporting
1. Revisions when in total material over a three year period because of the compounding effect through quarters of most minor errors seen in practice. Minor

errors are often corrected before public disclosure is currently required after a few attempts at financial reporting controls, like reconciliations, or through a greater frequency and precision of review, including conversations, as the mistakes tend to continue to grow larger over time.
Materiality should be considered over at least a three year rolling period to prevent intentional one year shifts and one-off operational errors leading to an increased administrative burden that is unproductive to protect investor interests. If revisions are disclosed in total, as I think it should be, it should then be broken out to de minimis materiality, just to say you should not be able to disclose separately determined material components to certain investors in effect as is currently the case for disclosure made about revisions like some presentation errors.
Not disclosing all de minimis components when total revisions are material would defeat the principle of all investors including retail investors being provided decision useful material information to avoid unforeseen risks that will adequately protect their interests. Important to note important assumptions in de minimis materiality like a lack of detected illegality and fraud. Also these disclosure should be made considering qualitative factors like those listed in SEC Staff Accounting Bulletin No. 99 (SAB 99). Disclosures about the scope of total revisions to retail investors are often not provided in practice since some may be disclosed exclusively to institutional investors. Total quantitatively would be decision-useful information provided to retail investors about the company's progress toward improving corporate governance. Quantitative revisions should at least be disclosed for all periods when it has forced the change to quarterly from semiannual reporting in at least one of the comparative years.
2. 3. Another benefit of this increased disclosure: It will easily allow retail investors to measure progress towards remediation and achievement towards possible benefits associated with semiannual reporting like reduced SG&A, instead of allowing companies to selectively choose which presentation errors will look best together in a press release as is achieved sometime under current disclosure requirements as conveniently-framed and conveniently-timed reformation. Accordingly, all investors would be able to hold management accountable for all decisions with more material information, including shifts from quarterly to semiannual reporting as well as remediation steps, and whether they match the investor’s risk profile. Especially when in practice revisions can be used as an avenue for a convenient boost to qualitatively important short-term Non-GAAP metrics, including those metrics important to some investors whose interests may not adequately represent retail investors’.
Material Restatements: Important to mention with consideration of qualitative factors like those listed in SEC Staff Accounting Bulletin No. 99 (SAB 99).
Material ICFR control failures in period-end financial reporting, occurring without material revisions or restatements, and over the next three years near-material ICFR failures, classified as significant deficiencies. These significant deficiencies would have to materially affect material line items/metrics to be disclosed.
Undisclosed remedial action presents serious risks especially when near-material ICFR failures are remediated in the fourth quarter without proper planning and risk assessment or undisclosed remedial action leads to ongoing classification as a significant deficiency at year end. Specifically for controls with completeness/accuracy considerations like: operational controls that could materially affect material line items/metrics used to value the company now and in the future, especially in distress sales, bankruptcies, liquidations, or commodity sell-offs.
Disclosure would also need to address steps taken to improve information technology. Companies may not want to disclose control remediations affecting material line items/metrics occurring in the fourth quarter since it could affect their stock price when

significant deficiencies and remediation methods could otherwise just be disclosed to management and the audit committee only. However, material ICFR control remediation in the last quarter of the year that is not subject to proper risk assessment including around completeness/accuracy, walkthroughs, and feedback throughout the year or is still classified as a significant deficiency at year end, can generally when combined with recent failures in period end financial reporting present fraud and operational risks that should be disclosed to shareholders. Both problems indicate semiannual reporting will not adequately protect investor interests due to compounding effects of material fraud and operational risk that could be prevented through more frequent and more precise control operations like reconciliations, quarterly management reviews, and important auditor inquiry with management about material balances. There is also usually a need to increase staff after control failures like period-end financial reporting so an increased administrative burden should not unduly burden companies that may require additional staff over a medium term, and the company will likely benefit from additional feedback throughout the year.

Conclusion on Conditions: These conditions contain information that is materially important to retail investors, often undisclosed, and usually is accompanied with unforeseen results seen over a length of time which should prevent semiannual reporting due to the nature of compounding risk and longer lead times in semiannual reporting that as stated above will affect (1) companies' disclosure controls and procedures, (2) companies' implementation and design of their approach to remediating internal control over financial reporting, and (3) independent public accountants' strategy and approach for the annual audit of companies' internal control over financial reporting or financial statements

I would like to see conditions on the proposed semi-annual reporting rule or changes to the disclosure requirements for public companies because it will:

- Increase risk assessment, planning, and feedback throughout the year around potential ICFR material control failures through more frequent reviews. Possibly encouraging companies to attempt to remediate their potential material failures in ICFRs early in the year. Because not doing so until the end and disclosing the steps you took at the very end that may have not been adequate, demonstrates the company's role in generating significant waste through poor governance. Poor governance that would be seen initially in ICFR material failures, next in disclosed remedial steps taken towards significant deficiencies affecting material line items/metrics, and finally later in unforeseen costs for investors that may appear.
- Increase disclosure around steps taken to remediate period-end ICFRs material failures and near-material failures turned into significant deficiencies that may still materially affect material line items/metrics such as those used to value the company, especially in distress sales, bankruptcies, liquidations, or commodity sell-offs. Investors should be given the information that would help them find answers to questions similar to institutional investors in determining their risk profile. For example steps taken at each business segment affected should be described if they are actually taken.

Practical Impact on Companies

Excluding companies that exhibit these risky characteristics from semiannual reporting is key to address concerns that semi-annual reporting will make fraud or operational problems harder to detect quickly based on my practical experience with following control failures and resulting impacts to retail investors. Narrowing the rules will also provide additional incentives for companies to avoid improperly taking advantage of these conditions that are common in emerging growth companies and promote proper governance practices as well as increased efficiency from improved incentives like that to improve SOX readiness. Robust implementation of AI across companies may change the hiring needs of companies who face issues with the

conditions noted in this comment, but hiring at companies still usually does need to occur regardless, to remediate the issues when these conditions exist. A question I think may take more experience to answer is whether three years is appropriate to mandate a shift to quarterly reporting from semi-annual for mature companies given the rate of change at companies with the rate of AI adoption. Importantly, I think semi-annual reporting will probably extend the timeline of remediation for emerging growth companies with material failures in ICFR in period end in practice, along with the chance of associated errors in the meantime.
Companies will likely probably not want to disclose ICFR control failure remediation for operational controls affecting material line items/metrics occurring in the last quarter of the year or for near-material failures in ICFRs that are still classified as a significant deficiency at year end because it could affect their stock price in their view unnecessarily. However, when accompanied with period end financial reporting ICFR material failures that alone should disqualify you from semiannual reporting in my view, the listed conditions present an additional risk that should be disclosed to investors because of the nature of how information goes from business segments and into the corporate consolidated financial statements.
Quantified Impact on Public Companies
What percentage of emerging growth companies have control failures in ICFR? As of 2017
Among the 1,862 EGC filers, 1,355 provided a management report on internal control over financial reporting in their most recent annual filing. Of those 1,355 companies, approximately 46% reported material weaknesses. 2
Adverse ICFR Disclosure Rate by company size (FY2022 excerpt)3
●
●
●
Large Accelerated Filers:
5.8%
Accelerated Filers:
17.7%
Non-Accelerated Filers:
38.0%
That is all the publicly available compiled data I could find without industry datasets that could provide more precise information about the number of companies with material ICFR failures in period-end that this would affect.
2https://assets.pcaobus.org/pcaob-dev/docs/default-source/economicandriskanalysis/documents/white-pa
per-characteristics-emerging-growth-companies-may-2017.pdf?
3https://www.scribd.com/document/871426339/SOX-404-Disclosures-ANineteen-YearReview?
Regards,
Andrew Parker

Anonymous — May 12, 2026
Subject: File No. S7-2026-15 From: Self The idea of moving to a six-month SEC filing timeline is absolutely ridiculous, and frankly, anyone pushing this nonsense needs a serious reality check. Doubling the time between disclosures is a gift-wrapped invitation for corporate malfeasance, fraud, and the kind of accounting shell games that wiped out shareholders at Enron and WorldCom. Have we learned NOTHING from history?! Investors deserve timely, accurate information about the companies they own, not a black box of silence for half a year while executives quietly dump shares, cook the books, or bury bad news under mountains of stale data. Six months is an eternity in modern markets. entire industries can rise and collapse in that window, and retail investors will be left holding the bag while insiders feast on information asymmetry. The current three-month quarterly

cadence isn't some bureaucratic burden, it's the BARE MINIMUM of accountability, and if anything we should be SHORTENING it, not stretching it out to appease lazy executives who can't be bothered to keep honest books. Transparency is the price of accessing public capital. if a company can't handle quarterly reporting, they have absolutely no business being publicly traded in the first place. This proposal isn't reform, it's regression, and it needs to be killed before it does real, lasting damage to market integrity and the millions of ordinary people whose retirements depend on honest, frequent disclosure!

Brian Pina — May 12, 2026
Subject: File No. S7-2026-15 From: Brian Pina Moving to semi annual reporting will bring negative consequences for retirement accounts and retail investors. Please keep the requirement for quarterly reporting

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Christ Fisk — May 12, 2026
Subject: File No. S7-2026-15 From: Christ Fisk I have been a retail investor for over 20 years. Reading the annual statements and quarterly statements provide the real truth of the state of a business as opposed to CEOs spinning rosy fictions about the financial state of the businesses they are in charge of it. I as a retail investor don’t stand a chance to insiders who will be able to buy and sell their shares before they report it in a filing.

David Long — May 12, 2026
Subject: File No. S7-2026-15 From: David Long companies earning should stay quarterly. Should be more concerned with dark pools and synthetic shares.

Davis Sego — May 12, 2026
Subject: File No. S7-2026-15 From: Davis Sego Keep it quarterly, Washington lies and cheats too much already don't allow our stock .Market to become anymore untrustworthy

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Ian Ross — May 12, 2026
Subject: S7-2026-15: Webform Comments from Ian Ross From: Ian Ross Affiliation: May 12, 2026 A lack of more frequent reporting periods prevents the market from knowing how well a company is doing. Companies cannot be 100% trusted to relay material data outside of mandatory reporting. Delaying this data is a disservice to stakeholders and the government relying on it to make decisions.

James Mellor — May 12, 2026
Subject: File No. S7-2026-15 From: James Mellor To the Securities and Exchange Commission: (Sirs and Madames) I strongly oppose the proposed SEC Rule change. Thank you S7-2026-15

James Wiebe — May 12, 2026
Subject: File No. S7-2026-15 From: James Wiebe If you're a public company, you should have to keep the public aware of the status of your company frequently enough so that the world of business can stay healthy and competitive. That's just common sense. I'm not saying this as a big investor but as an American, we all have a stake in the stability of our companies and the economy as a whole and if this were changed companies would be under less scrutiny and therefore less likely to behave according to the law.

Jonathin Kennedy, Kennedy ConsultX LLC — May 12, 2026
Subject: File No. S7-2026-15 From: Jonathin Kennedy I am writing to formally express my opposition to the recent SEC proposal that would allow public companies to elect semi-annual reporting instead of the current quarterly requirement. In a healthy democracy, market transparency is a cornerstone of investor protection. Reducing the frequency of financial disclosures creates significant "dark periods," increasing information asymmetry and potentially favoring institutional insiders over individual retail investors. Rather than moving toward less frequent reporting, I believe the Commission should explore ways to enhance operational transparency-potentially through more frequent or real-time disclosures-to ensure all investors have access to timely, high-quality information. I urge the SEC to maintain the quarterly reporting standard to preserve the integrity and transparency of our capital markets.

Jose Sainz — May 12, 2026
Subject: File No. S7-2026-15 From: Jose Sainz I am writing to voice my displeasure with the new reporting period of 6 months. While I initially supported it after more research I decided that we simply cannot trust companies to do the right thing and not to be scandalous and hide whatever they can from the public. If I've learned anything so far in my millennial life it's that companies always do the wrong thing or whatever enriches top executives first and leaves everyone else holding the bag. Although quarterly reports probably cause more events to happen like layoffs I just don't think companies will do the ethical thing most of the time and not hide problems for longer or do insider trading. So keep the system how it is.

Kimberly Carnahan — May 12, 2026
Subject: File No. S7-2026-15 From: Kimberly Carnahan Absolutely NOT. Quarterly reporting has existed for decades. Creating this quarterly reporting has become easier over the decades due to technology. The only reason to reduce to reporting to every six months is to give an advantage to insiders, thus reducing transparency to contribute even more to an uneven playing field.

Lisa Copenhaver — May 12, 2026
Subject: File No. S7-2026-15 From: Lisa Copenhaver There is absolutely no reasonable explanation to not keep quarterly reporting. Fraud can be hidden in 6 months. The investor needs to have TIMELY updates.

Matthew Sing — May 12, 2026
Subject: S7-2026-15: Webform Comments from Matthew Sing From: Matthew Sing Affiliation: BA in Economics May 12, 2026 This is an absurd idea.. Less information simply means less informed trading. Free markets can only work if there is consistent reliable data. This goes against that. Do not do this.

Munir Hakim — May 12, 2026
Subject: File No. S7-2026-15 From: Munir Hakim I am a retail investor and quarterly reporting is very important to me. I don't think semiannual reporting will have any real benefit to the public at large but could certainly benefit insiders and could lead to more fraud going undetected for longer. Imagine if we made it optional for auto manufactures to put seatbelts in their cars. We all know how that would go. If all the big players change to semiannual reporting, of course the smaller players will follow suit and become the standard for the whole industry. I hope to retire one day with the money I am putting away now. This could have a negative impact on that future. Here in Texas we have a saying, if it ain't broke don't fix it. It doesn't apply to everything but it does here.

Noel King — May 12, 2026
Subject: File No. S7-2026-15 From: Noel king I believe that this change in reporting requirements will drastically reduce the number of individual investors willing to invest.

Pat Meehan — May 12, 2026
Subject: S7-2026-15: Webform Comments from Pat Meehan From: Pat Meehan Affiliation: May 12, 2026 This proposal will not survive the Supreme Court's ruling in Loper-Bright (2024) because agency heads, not receiving as much deference now, are supposed to come up with quantifiable justification for new rules. This proposal has theoretical, old, speculative, and data that any court will find insufficient. You give away your own game in footnote 332, admitting that you don't know what the impacts will be.

Patrick Ryan — May 12, 2026
Subject: S7-2026-15: Webform Comments from Patrick Ryan From: Patrick Ryan Affiliation: May 12, 2026 This policy is meant to alleviate a small regulatory burden that all affected companies are well-equipped to shoulder.
The quarterly reporting system has been a staple of American financial trust and safety. The downside and avenues for insider trading are clear and likely, while the upsides are small and concentrated in the hands of a few thousand publicly traded corporations.
I urge you to reconsider and terminate this proposal, on behalf of the average American investor and general public.

Paul Kalenak — May 12, 2026
Subject: File No. S7-2026-15 From: Paul Kalenak I am against changing the reporting period for corporations from 3 months to 6 months. Quarterly financial reporting holds companies accountable to their shareholders allowing informed investment decisions by them. Various government statistics

are reported monthly. I don't think it's difficult for companies to continue reporting quarterly.

Peter Van Flein, Financial Advisor, Geneos Wealth Management — May 12, 2026
Subject: File No. S7-2026-15 From: Peter Van Flein It ain't broke, so don't try to fix it. This lack of reporting would create a gulf between the information the institutional investor would have vis-a-vis the retail investor. Please reject this solution.

Rob Bardy, Association of Professional Accountants — May 12, 2026
Subject: S7-2026-15: Webform Comments from Rob Bardy From: Rob Bardy Affiliation: Association of Professional Accountants May 12, 2026 Keep it quarterly, please.
If it ain't broke, don't fix it.
Thanks.

Robert Burlando — May 12, 2026
Subject: File No. S7-2026-15 From: Robert Burlando As an individual investor, I do not support the idea of allowing public companies listed on US exchanges to switch from quarterly to semiannual reporting. Proponents of semiannual reporting point to the practice in Europe but it is my perception that semiannual reporting there has hidden corporate malfeasance that may have been caught earlier had companies been required to report quarterly. Further, I believe US capital markets are the most transparent and liquid in the world, and quarterly reporting plays an important part in maintaining our global leadership in this critical area. Thank you for your consideration.

Rodrigo Cabrera — May 12, 2026
Subject: File No. S7-2026-15 From: Rodrigo Cabrera Hi, I believe quarterly reporting is one of the most important elements of publicly traded companies, they give information and insights into each company's financials in a reliable way. As an investor I believe that diluting that information to semianually just makes insider information more valuable and it would erode confidence in the stock market. Please keep quarterly reporting mandatory. Thanks.

Scott Lundstrom, Market Analyst — May 12, 2026
Subject: File No. S7-2026-15 From: Scott Lundstrom Investors will be placed at a disadvantage. I want as much data as possible when investing.

Shane Dalton — May 12, 2026
Subject: File No. S7-2026-15 From: Shane Dalton I disagree, quarterly reports are needed. How am I supposed to check on the finances of stocks I hold if data is cut in half. Only large investment funds will benefit from twice a year reporting, they have employees researching. I would sell any business that doesn’t report quarterly.

Sonia Woldow — May 12, 2026
Subject: File No. S7-2026-15 From: Sonia Woldow Please keep SEC filings quarterly. As a retail investor, they are the best windows into companies that I am investing in.

Suzanne Gallant — May 12, 2026
Subject: S7-2026-15: Webform Comments from Suzanne Gallant From: Suzanne Gallant Affiliation: May 12, 2026 The six month rule must not be passed. Its just another way for Wall Street to win and the average person to lose. The US is losing so many standards that once made us a great country. We can not let our financial system fall even further.

Tal Madison — May 12, 2026
Comment on File No. S7-2026-15
Re: Comment on File No. S7-2026-15, Semiannual Reporting
To Whom It May Concern,
I write to comment on the Commission's proposal to replace the quarterly reporting requirement on Form 10-Q with a semiannual regime.
The proposal raises substantial questions under the Administrative Procedure Act and recent decisions of the Supreme Court that constrain how agencies may exercise statutory authority delegated to them by Congress. I focus on four problems with the proposal as drafted. First, the rule cannot rest on Chevron deference to the Commission's interpretation of Section 13(a) after Loper Bright Enterprises v. Raimondo.
1 Second, the
question whether public companies should report quarterly or semiannually is an issue of sufficient economic and political significance that it implicates the major questions doctrine. Third, the Commission has not yet assembled an adequate record under State Farm and its progeny to justify abandoning the disclosure regime that has been in place since 1970. Fourth, the proposal's cost-benefit analysis, as previewed in the release, repeats analytical errors that the D.C. Circuit has previously held fatal to Commission rulemakings.
I. The Commission Now Bears the Full Interpretive Burden Under Section 13(a).
Until June 2024, the Commission could defend an exercise of its disclosure authority under Section 13(a) of the Exchange Act2 by pointing to the statute's general grant of power to require periodic reports "in such detail as the Commission may prescribe." Reviewing courts would ordinarily defer to a reasonable Commission interpretation of that authorizing language. That regime ended with Loper Bright Enterprises v. Raimondo, which held that courts must "exercise their independent judgment in deciding whether an agency has acted within its statutory authority" and may no longer defer to an agency's interpretation of an ambiguous statute simply because the agency has offered a
1 144 S. Ct. 2244 (2024).
2 Securities Exchange Act of 1934, § 13(a), 15 U.S.C. § 78m(a).
Comment on File No. S7-2026-15
permissible reading.3 Chief Justice Roberts wrote that the APA "specifies that courts, not agencies, will decide all relevant questions of law arising on review of agency action."4 The practical consequence for this rulemaking is straightforward. Whatever final rule the Commission adopts will be tested in court against the best reading of Section 13(a), not against a reading that a court might once have accepted as merely permissible. The Commission, of course, may still adopt a rule that reflects its expert policy judgment,

and reviewing courts will continue to apply ordinary arbitrary and capricious review under 5 U.S.C. § 706(2)(A) to the Commission's factual findings and policy choices.5 What has changed is that the textual question, whether semiannual reporting is consistent with Congress's instruction that issuers file "such annual reports … and such quarterly reports … as the Commission may prescribe" under Section 13(a)(1) and (a)(2), will receive de novo treatment.

The release should engage that interpretive question directly rather than treating it as foreclosed by historical practice. Section 13(a)(2), as amended, refers to "quarterly reports" in the alternative, and there is a serious textual argument that the statute presupposes a quarterly cadence as the default mode of interim reporting even as it leaves implementation details to the Commission. A final rule that eliminates quarterly reporting altogether must explain why the statutory reference to "quarterly reports" does not require, at minimum, that quarterly reporting remain available to investors as the baseline disclosure regime. The Commission cannot now rely on the deference framework that supported earlier expansive readings of its Section 13(a) authority, and the release as currently drafted does not grapple with the textual problem.

II. The Proposal Implicates the Major Questions Doctrine.

In West Virginia v. EPA, the Court held that in "extraordinary cases" involving questions of "vast economic and political significance," an agency must point to "clear congressional authorization" for the power it claims to exercise.6 The doctrine was reaffirmed in Biden

3 Loper Bright, 144 S. Ct. at 2273 (overruling Chevron U.S.A. Inc. v. Nat'l Res. Def. Council, Inc., 467
U.S. 837 (1984)).

4 Id. at 2266.

5 5 U.S.C. § 706(2)(A).

6 West Virginia v. EPA, 597 U.S. 697, 721 (2022) (quoting FDA v. Brown & Williamson Tobacco Corp.,
529 U.S. 120, 159 (2000)).

v. Nebraska, where the Court emphasized that the doctrine applies whenever an agency invokes a long-extant statute to assert sweeping authority over questions of "deep economic and political significance" that Congress has not clearly addressed.7

Quarterly reporting has been a foundational feature of United States public capital markets for more than half a century. Form 10-Q was adopted in 1970,8 and the four-quarter reporting cadence has shaped how analysts model earnings, how institutional investors allocate capital, how auditors plan their interim review procedures, and how issuers communicate with the market. Roughly 4,000 domestic reporting companies file Form 10-Q each quarter, and the universe of investors who rely on those filings extends to retail brokerage account holders, pension beneficiaries, mutual fund participants, and the broader research and analyst community.

A regulatory action that dismantles that regime is not a routine technical adjustment to disclosure forms. It is a structural change to the information environment of the United States equity markets. Whether one believes the change is wise or unwise, it presents the kind of question that West Virginia and Nebraska instruct courts to scrutinize for clear congressional authorization. The Commission cannot answer that question by citing only the general delegation in Section 13(a). The release should identify with specificity the statutory text that, in the Commission's view, clearly authorizes the elimination of mandatory quarterly disclosure, and it should acknowledge the major questions framework as the standard against which that authorization will be measured.

III. The Record Does Not Yet Support a Reasoned Departure from Existing Policy.

An agency changing course must "provide a reasoned explanation" for disregarding facts and circumstances that underlay its prior policy.9 Under State Farm, an agency acts

arbitrarily and capriciously if it “entirely failed to consider an important aspect of the problem,” if it “offered an explanation for its decision that runs counter to the evidence before the agency,” or if its decision “is so implausible that it could not be ascribed to a

7 Biden v. Nebraska, 600 U.S. 477, 506 (2023).

8 Adoption of Form 10-Q and Amendments of Certain Other Forms and Rules, Exchange Act Release No.
34-9000, 35 Fed. Reg. 1448 (Jan. 30, 1970).

9 Encino Motorcars, LLC v. Navarro, 579 U.S. 211, 221 (2016) (quoting State Farm, 463 U.S. at 42).

difference in view or the product of agency expertise.”10 In Department of Homeland Security v. Regents of the University of California, the Court reiterated that an agency must “assess whether there were reliance interests, determine whether they were significant, and weigh any such interests against competing policy concerns.”11

The release identifies short-termism as the principal concern motivating the move to semiannual reporting. The academic literature on that question is genuinely contested. Some studies suggest that quarterly reporting pressures managers toward myopic decisions,12 while other work finds that more frequent reporting reduces information asymmetry between issuers and investors and lowers the cost of equity capital.13 The Commission has not yet identified which body of evidence it credits, why, and how it weighs the offsetting findings. A final rule that asserts a settled empirical foundation for the short-termism rationale, in the face of substantial countervailing literature, will be vulnerable on review.

Reliance interests in this rulemaking are unusually concentrated and quantifiable. Equity research analysts have built coverage models around the quarterly reporting calendar. Mutual funds and ETFs that mark to market on a daily basis depend on quarterly issuer data to validate the prices generated by their pricing services between annual filings. Credit committees at lenders, insurance underwriters, rating agencies, and counterparty risk groups all incorporate Form 10-Q data into their periodic monitoring. The Commission should catalog these reliance interests and explain how the proposed semiannual cadence accommodates them, particularly during the two financial quarters in which no public information would otherwise enter the market under the proposal.

Public statements by the executive branch in support of the proposal do not relieve the Commission of its independent obligation to develop a reasoned record.14 The Commission is an independent agency, and a rulemaking record that appears to rest on

10 Motor Vehicle Mfrs. Ass’n v. State Farm Mut. Auto. Ins. Co., 463 U.S. 29, 43 (1983).

11 DHS v. Regents of the Univ. of Cal., 591 U.S. 1, 30 (2020).

12 Mark J. Roe et al., Quarterly Reporting and Corporate Short-Termism, 30 J. Applied Corp. Fin. 30 (2018).

13 Rodrigo S. Verdi, Discussion of ‘Financial Reporting Frequency, Information Asymmetry, and the Cost
of Equity’, 54 J. Acct. & Econ. 150 (2012).

14 Pres. Donald J. Trump, Truth Social Post (Sept. 15, 2025) (calling on the Commission to revisit the
quarterly reporting requirement).

extra-record political direction rather than substantive evidence will not satisfy State Farm review.

IV. The Cost-Benefit Analysis Must Meet the D.C. Circuit’s Established Standard.

Section 3(f) of the Exchange Act directs the Commission, when engaged in rulemaking that requires it to consider whether an action is necessary or appropriate in the public interest, to consider whether the action will promote efficiency, competition, and capital formation.15 The D.C. Circuit has held that the Commission acts arbitrarily and

capriciously when it fails to “apprise itself, and hence the public and the Congress, of the economic consequences of a proposed regulation.”16 In Business Roundtable v. SEC, the court vacated a proxy access rule because the Commission “inconsistently and opportunistically framed the costs and benefits of the rule” and “failed adequately to quantify the certain costs or to explain why those costs could not be quantified.”17

A defensible cost-benefit analysis for this rulemaking must do at least the following. It must quantify, or explain why it cannot quantify, the savings to issuers from eliminating two interim filings per year. It must quantify, or explain why it cannot quantify, the costs to investors from receiving only two interim updates per year rather than four, including the cost of impaired price discovery and the cost of information asymmetry between insiders and outside investors during the resulting reporting gaps. It must address whether the proposed regime is likely to widen bid-ask spreads, increase the cost of equity capital, or shift trading volume toward derivative or alternative venues that do not depend on Commission-mandated disclosure. And it must consider less restrictive alternatives, including retention of Form 10-Q with streamlined content requirements, voluntary semiannual reporting at the issuer’s election, or scaled relief for emerging growth companies and smaller reporting companies that does not affect the broader market. The release should also address the interaction between the proposed change and existing Management’s Discussion and Analysis requirements under Item 303 of

15 15 U.S.C. § 78c(f).

16 Chamber of Commerce v. SEC, 412 F.3d 133, 144 (D.C. Cir. 2005).

17 See Bus. Roundtable v. SEC, 647 F.3d 1144, 1148–49 (D.C. Cir. 2011) (vacating proxy access rule for failure to assess economic effects).

Regulation S-K.18 Much of the information that flows to the market through Form 10-Q is qualitative MD&A content rather than the quarterly financial statements themselves. If the Commission intends to preserve interim MD&A while eliminating quarterly financial statements, it should say so. If it intends to eliminate both, it should explain why the elimination of qualitative interim disclosure is consistent with the materiality framework articulated in Basic Inc. v. Levinson.19

V. Recommendations.

Taken together, these defects are not merely procedural. The proposed rulemaking does not survive the post-Loper Bright framework because the Commission must now defend the rule as the best reading of Section 13(a), not merely as a permissible construction of ambiguous statutory text. Nor does the rule comfortably survive major-questions scrutiny, because a Commission rule that substantially alters the cadence of mandatory public-company disclosure implicates the structure of the national securities markets and requires clear congressional authorization. Even apart from those threshold statutory concerns, the proposal is vulnerable under State Farm because the release does not yet provide a reasoned explanation for departing from the settled quarterly-reporting regime or adequately account for investor reliance, market-efficiency costs, and less disruptive alternatives. On the current record, the Commission has not carried the interpretive, statutory, or administrative-law burden required to finalize the rule as proposed.

Respectfully submitted.

18 See Reg. S-K, Item 303, 17 C.F.R. § 229.303 (Management’s Discussion and Analysis).

19 See Basic Inc. v. Levinson, 485 U.S. 224, 231 (1988) (defining materiality as substantial likelihood that disclosure would be viewed by reasonable investor as significantly altering the total mix of information).

Theo — May 12, 2026
Subject: File No. S7-2026-15 From: Theo This is a bad idea that leaves more time for fraud and insider trading to occur while giving investors/the public less information. Semi annual reporting has proven to be ineffective across the world stage in both the UK and South Korea. This proposal would be a major step back in market transparency to ensure accountability for all companies.

Tommy Brumfield — May 12, 2026
Subject: File No. S7-2026-15 From: Tommy Brumfield I am opposed to going to semiannual reporting. This will decrease transparency for investors. This is a bad idea.

Alex Matache — May 11, 2026
Subject: File No. S7-2026-15 From: Alex Matache The foundational principle which guides the success of the American Financial System is trust. This trust is born from the transparency and rigor by which we hold our institutions accountable. If we allow this transparency to erode, we invite the kind of dishonesty and deceit that will be the eventual unraveling of this system. Market participants need to be truthful and forth-bearing in their economic activities. They need to be so in a timely manner. Quarterly earnings have been an accurate and acceptable barometer for over 50 years. There is no reason to change this. The only parties that benefit from this are insiders, manipulators, and unscrupulous groups who feel the need to hide their wrongdoings. Keep the markets fair and transparent for the public. This is in the best interest of this country and its future prospective economic growth. To those that wish to pursue less regulated business ventures, there is always private equity. Keep the markets fair and transparent for those of us who wish to invest in the future in this country with trust and honesty. Keep reports quarterly. Its in the best interests of everyone.

Anonymous — May 11, 2026
Subject: File No. S7-2026-15 From: Anonymous Do not allow S7-2026-15 to proceed any further in the legislative process. Investors, customers and taxpayers deserve More transparency and frequent updates. This semi- annual reporting proposal does not serve the public good. Perhaps a future Spirit Airlines fiasco would be avoided with more frequent, required corporate updates.

Benjamin Esper — May 11, 2026
Subject: File No. S7-2026-15 From: Benjamin Esper Every stock market crash and manipulation happens because of a lack of transparency and oversight. Nothing good will come of this, even if you want to argue quarterly cycles means gross over analyzing paralyzing companies into quarterly earnings uptrend constantly. This is not a bad thing. Companies should be over analyzed and pushed to the brim until they are as big as possible. In conclusion, lowering the oversight and quarterly earnings only allows more pump and dump schemes and insider trading and bad business.

Blake Webb — May 11, 2026
Subject: File No. S7-2026-15 From: Blake Webb I am here to publicly voice my opinion AGAINST

this rule change. I believe lowering the requirement for minimum finance reports/guidance between annual reporting from 3 to 1 will introduce more speculation into the stock market. It would hurt retail investors the most. As a retail investor, I would feel greatly uninspired to invest in a stock market where it has become a trend to only provide 1 report between annual reporting. I would constantly be worried about my 401k investments because I would not want to be invested in assets that refuse to be as transparent.

Brian Wang, Investor — May 11, 2026
Subject: File No. S7-2026-15 From: Brian Wang I think reporting should be increased. AI has reduced the manual effort required in filing. Twice a month shouldn't be impossible.

Christine Morton, Individual Retail Investor — May 11, 2026
Subject: File No. S7-2026-15 From: Christine Morton I am against semi-annual reporting for public companies and prefer that quarterly reporting continues. We have enough challenges with transparency as it is . I appreciate it's a reporting burden for public companies, but how are investors supposed to hold boards accountable without timely reporting? We need transparency. Semi-annual reporting is too late in many cases if companies pursue activities against their investors' best interests. I am a US citizen residing in the UK and this proposed rule is not in the interest of market transparency. It will affect the US's standing as a global market. Global investors may pull money out of US markets if they do not feel their investments are safe, and one way to determine that is via quarterly, regular reporting.

Creighton Early, CFO - Willdan Group, Inc. — May 11, 2026
Subject: File No. S7-2026-15 From: Creighton Early Relief from the burdens of periodic reporting would be welcome, but the burden is less about frequency and more about the disclosure and reporting requirements. A reduction in the quantity of reporting on footnotes, acquisitions, taxes financings, etc would make a significant difference. Reporting quarterly is good for investors and good for the company. The depth of disclosure, especially regarding arcane and misleading accounting pronouncements is what takes time and money, not quarterly filing.

Kenneth I Kornbluh, CEO Kambio Partners LLC — May 11, 2026
Subject: File No. S7-2026-15 From: Kenneth I Kornbluh May 11, 2026 To the Securities and Exchange Commission: I submit this comment in opposition to the proposed amendments under File Number S7-2026-15, which would permit public companies to file semiannual reports in lieu of quarterly reports. I manage a hedge fund operating a series of five funds with hundreds of millions of dollars in assets belonging to individual investors. Our investment process depends heavily on quarterly reports, annual reports, and all public company disclosures. This proposed rule change would directly and materially harm our ability to make informed investment decisions on behalf of our clients. Quarterly earnings figures and forward-looking guidance are central to how we evaluate companies and construct our portfolios. We rely on these numbers not only to assess a company's current financial health, but to compare actual results against prior estimates and to track management's consistency and accuracy in projecting future performance. Reducing reporting to a semiannual cadence would double the information gap between reporting periods, leaving investors to make consequential decisions with materially less data — and giving company insiders a

significant and troubling informational advantage over the markets. This informational asymmetry is already a serious concern under the current quarterly regime. Company insiders — executives, board members, and others with access to internal data — know their company's financial trajectory months before the public does. They observe revenue trends, cost pressures, and operational developments in real time. Public investors, by contrast, must wait for scheduled disclosures. Moving to semiannual reporting would dramatically widen this gap, extending the period during which insiders hold material non-public information to an even greater degree. Rather than moving in this direction, the Commission should consider whether an additional lighter and more frequent reporting regime — such as mandatory monthly disclosure of key performance metrics — might serve investors and market integrity. Some of the world's best-managed companies already voluntarily provide this level of transparency, demonstrating that it is both achievable and valuable. Equally important to us is the qualitative dimension of quarterly reporting: the earnings calls and commentary delivered by senior executives in their own voices. These are irreplaceable. The way a CEO or CFO speaks about their business — their tone, their confidence, their command of the details — provides insight that no financial statement alone can convey. It allows sophisticated investors to assess management quality, detect uncertainty or overconfidence, and make more nuanced judgments about long-term prospects. Cutting the frequency of these interactions in half would be a serious loss to the investment community. The United States' dominance in global financial markets is not accidental. It is built on a foundation of robust, frequent, and reliable public disclosure requirements. Quarterly reporting is a cornerstone of that foundation. It gives investors confidence that the companies they invest in are being held to consistent standards of transparency. Reducing that frequency undermines market fairness, erodes investor trust, and weakens the competitive advantage that U.S. markets have long held globally. I strongly urge the Commission to reject this proposed rule change and instead consider moving in the opposite direction — toward more frequent and more transparent disclosure — in order to better protect investors and preserve the integrity of U.S. capital markets. Respectfully submitted, Ken Kornbluh CEO Kambio Partners LLC

Lawrence — May 11, 2026
Subject: File No. S7-2026-15 From: Lawrence Do not ease existing regulations to allow for semi-annual reporting instead of quarterly. Letting public companies report only twice a year is too little, and opens up greater windows into possible fraud. Frequent and regular updates provide significantly greater transparency, which is why the US market system is currently trusted by investors worldwide. Switching to semi-annual reporting dilutes this trust and harms the general public who rely on this information.

Nathan Powers, Owner, Good Faith Co — May 11, 2026
Subject: File No. S7-2026-15 From: Nathan Powers I am writing this on behalf of a large and growing chorus of regular everyday investors who would be harmed by a recently proposed rule change to the quarterly reporting system. My reasoning for being strongly against this change is as follows. The long and storied tradition of quarterly reporting is the foundation that our current financial system relies on to keep publicly traded companies honest. To do away with this system would lead to profoundly bad outcomes as certain bad actors would be allowed to hide their misdeeds for longer and this change will result in extra unnecessary volatility in public markets. And it's not just the large multi year frauds like Enron, Worldcom, Nikola, Wirecard, and others, it is the small almost invisible statements that are the bigger problem. Companies such as Alphabet, Under Armour, and Wells Fargo have all recently settled complaints from shareholders in regards to misleading investors in their companies. If we go to a system where companies are only required to

show their books only twice per year it is easily conceivable that this minor form of fraud would be grow in scale and go undetected for longer. This change would go deeper than just allowing hucksters and stock salesman to benefit it would also be disastrous for retail investors and perhaps even institutions. Many companies already experience tremendous volatility around their quarterly earnings reports, making the requirement only twice per year would be detonating a nuclear bomb. the share price of companies would likely collapse or soar on these infrequent reports. I ask that you keep the status quo as it is. Quarterly reports are foundational in making sure that those who seek to misuse and abuse the system are found out quickly. It would also be beneficial to all investors to not be forced to stomach large swings in the price of their owned securities. Thank You for your attention to this matter.

Oscar Meade — May 11, 2026
Subject: File No. S7-2026-15 From: Oscar Meade In an era of open information, having less data that allows investors to make informed decisions - whether short or long term - is a step backwards that permits public companies a brief moment of regulatory respite they agreed was worth dealing with when going public in the first place.

Michael Mosquera — May 10, 2026
Subject: File No. S7-2026-15 From: michael mosquera I have been a private investor for more than half my life. The American stock exchanges are the most liquid, efficient and with some exceptions, the most transparent and secure. However I do see two serious issues jeopardizing the competitive strengths of American public corporations. First is short term thinking. In many cases, management is focused on exceeding quarterly expectations at the expense of long term growth. However management that focused on long term growth have built some of America's iconic corporations. Amazon, Netflix and Eli Lilly come to mind. Second, a lack of proper oversight of management by the board of directors. In many cases, boards of directors have become rubber stamps for management. This lack of oversight eventually leads to significant corporate failures. Enron, Tyco and WorldCom come to mind. I propose two corporate reporting options that the shareholders vote on every three years. The first option is status quo. Change nothing with the current corporate reporting requirements. The second option is to allow corporate reporting on an annual basis. However significant enhancements to oversight of management must be implemented. 1. Senior management such as the CEO, CFO and COO are barred from serving on the board of directors. Cannot allow the fox to watch the hen house. 2. The board of directors must be held to a higher standard of fiduciary responsibility and can be personally be held liable if they are negligent in this responsibility. 3. Significantly reduce the amount of required public reporting. 4. A section in the annual report must be required to highlight the fiduciary actions taken by the board of directors. Giving public corporations greater flexibility in reporting requirements while requiring enhanced oversight by corporate boards will encourage management to concentrate on long term growth.

Adam Sawyers, CEO, Rito Labs — May 10, 2026
Subject: File No. S7-2026-15 From: Adam Sawyers Passing a law like this will erode investor confidence in the already fragile system. Instead of making things better for the people, corporations are puppeteering politicians to work in their favor, not yours. This is unacceptable to those of us that want to see our democracy continue to flourish

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Anonymous — May 10, 2026
Subject: File No. S7-2026-15 From: Anonymous I am very much against this proposal. In an environment where there are numerous allegations of insider trading, whether that be in equity markets, crypto, or new "prediction platforms", I believe that the last thing needed is another opportunity for such activity to happen. Given that one can speculate on various outcomes of publicly traded companies within these new and loosely regulated "prediction platforms" only compounds the potential problems such a "withdrawal of transparency requirements" might entail. Quarterly reporting is the absolute minimum standard of transparency for a publicly traded company, and companies that want the privilege to seek public investment should be obligated to at least promptly and methodically release their earnings every three months and explain their performance and future plans to investors.

Anthony Sirica — May 10, 2026
Subject: File No. S7-2026-15 From: Anthony Sirica I think this option should be structured like Section 404(b) SOX compliance. It clearly should be available to SRCs as most investors in these size companies seem to focus solely on the earnings releases. It should not be available to large cap companies (however that is defined for these purposes). As a CPA and investor in many companies like AAPL, NVDA, BXSL, ARES, JPM, MOB, etc., I obtain a lot of information from the 10-Qs that is not in the earnings releases. I couldn't imagine getting that information twice a year, especially in the post-COVID capital markets. Take Apple for example. The latest earnings release has 4 small paragraphs about their quarterly results.

Anonymous — May 9, 2026
Subject: File No. S7-2026-15 From: Anonymous I respectfully oppose the proposal to permit public companies to replace quarterly reporting with semiannual reporting. Quarterly reporting plays a critical role in maintaining transparency, accountability, and market confidence. It provides investors with a regular, structured view of operating performance, liquidity, and emerging risks. Extending the reporting cadence to six months increases the likelihood that important trends or deteriorations remain formally undisclosed for longer periods, potentially amplifying their impact when information eventually surfaces. The proposal’s reliance on Form 8-K disclosures as a mitigating measure is insufficient. Event-driven filings are reactive by design and do not provide the comprehensive, comparable, and trend-based insights that periodic reports offer. Quarterly reports allow investors to assess directionality and context, not just isolated events. Optional semiannual reporting also raises concerns around comparability and information symmetry. A mixed environment—where some issuers report quarterly and others semiannually—complicates peer analysis and may disadvantage less-resourced investors who rely on standardized disclosures. Over time, reduced reporting frequency may also weaken internal reporting discipline and delay identification and remediation of accounting or control issues. If the Commission’s objective is to modernize and reduce unnecessary burden, a more balanced approach would be to streamline quarterly reporting requirements rather than reduce reporting frequency altogether. Preserving the quarterly cadence remains important to ensuring orderly markets, effective price discovery, and sustained investor trust.

Anonymous — May 9, 2026
Subject: File No. S7-26-18 From:Anonymous Quarterly reporting data is critical for all investors ranging from institutional investors to retail investors. This data allows them to make well-informed

decisions about capital allocation. Maintaining quarterly reporting requirements is crucial for transparency and trust in the US financial markets. I firmly believe that altering the current quarterly disclosure rules would be detrimental to all investors. That said, if changes are deemed necessary, it is essential that companies continue to provide key financial statements on a quarterly basis. These include the cash flow statement, balance sheet, and income statement. Additionally, investors must receive up-to-date information on the number of shares outstanding, segment revenues, and detailed disclosures regarding any debt or borrowing. While some elements of the current quarterly filings, such as aspects of the 10-Q, may seem redundant, the core financial data mentioned above remain vital for investors' ability to assess a company's health and prospects. The strength and integrity of the United States economy and its stock market have been built on the reliability of this information investors receive. The argument that reducing quarterly reporting would benefit smaller companies is wrong. It's precisely these companies that need to report more frequently, as smaller companies undergo more rapid structural changes than large corporations which is why they need to keep investors adequately informed. In conclusion, I strongly advocate for preserving the existing quarterly reporting obligations. However, if modifications are made, ensuring the continued quarterly disclosure of the financial data listed above is critical to maintaining investor confidence in the United States.

Bayo Olabisi, University of Pennsylvania Wharton School Alumni — May 9, 2026
Subject: File No. S7-2026-15 From: Bayo Olabisi I think this idea of 10-S reporting is not a good policy in terms of trust in corporate financial disclosures. The US stock market is a shining example for the world, it runs on up to date information about listed companies and accurate, timely reports of business activities, forecasts are often updated during these quarterly reports. The quarterly reporting system has worked for decades and isn't broken. And the pace of new financial information in the era of AI is only getting faster, all while the burden of reporting isn't more onerous. We have seen the markets react with volatile surprise to delayed economic information release by days or weeks on the part of government, one can only imagine the double surprise from an extra quarter of delay by listed companies. Change is good, but not every change is including this one. To change a working system in order to allow a few potentially unscrupulous entities to take advantage will make it difficult for the investing public to understand essential status of their business activities, and to make an apples to apples assessment of how their businesses are doing. Even if SEC is persuaded a small group of investment fund companies and perhaps others will anticipate this semiannual report model works for them, it could do a trial run of it for this group to see how stock markets react to it. But making the option available to the entire market without a careful experimental dry run carries more risks than rewards - less transparency, less inter/intra sector comparability, more potential for fraud, and malfeasance. These are concerns for the regulatory oversight and a trusted reporting system.

Marc Steinberg — May 9, 2026
Subject: File Number S7-2026-15 From: Marc Steinberg Affiliation: May 9, 2026 As a former SEC attorney who served in the Division of Enforcement and the Office of General Counsel, I write in my personal capacity to oppose the Commission's proposed amendments to allow companies to file semiannual, rather than quarterly, reports. Our securities markets are based on disclosure of material information on a timely basis, thereby seeking to enhance market integrity and investor protection. This proposal materially impedes these objectives. It seems as if the Commission will adopt these proposals in its deregulatory mode of focus. If it elects to do so, the very least that should be effectuated is the amendment of the Form 8-K to include additional important developments that must be timely disclosed. For example, current Form 8-K does not require the

prompt disclosure of the loss of a material contract. With semi-annual reporting, this important fact will not reach investors until at least six months after the loss of such contract. This is clearly unacceptable. I draw your attention please to my award-winning Oxford University Press book Rethinking Securities Law (2021) (awarded Winner best law book of 2021 by the American Book Fest Awards). In undertaking this mode of deregulation, it is incumbent upon the SEC to act as a responsible regulator. In that regard, the minimum that the Commission should undertake is to amend the Form 8-K to help ensure that material information is not embargoed for an unduly long period of time, redounding to the detriment of the U.S. securities markets, financial intermediaries, and investors.

Thank you for your consideration.

Sincerely,

Marc I. Steinberg
Radford Chair in Law and
Professor of Law
SMU Dedman School of Law
Dallas TX 75205

Vladimir Samarin — May 9, 2026
Subject: File No. S7-2026-15 From: Vladimir Samarin Switching to semi-annual reporting will not allow investors to react to changes in business environment and company performance until its too late.

Anonymous, CPA, Corporate Accounting, Retail Investor — May 8, 2026
Subject: File No. S7-2026-15 From: Anonymous - Concerned retail investor and CPA As a longtime moderately conservative retail investor who has consistently supported efforts to reduce regulatory burdens, eliminate wasteful “woke” mandates like expansive ESG disclosures, and restore free-market principles to American capital markets, I have submitted comments in the past urging the Commission to roll back overreach from prior administrations. I believe strongly that smarter, lighter-touch regulation would unleash innovation, encourage IPOs, and benefit companies, workers, and investors alike. However, I am strongly opposed to this specific proposal, which I view as a dangerous and misguided step. Having started my career in the Big 4 and spent over a decade in various accounting and financial reporting roles across Fortune 500 companies, I have witnessed firsthand how rigorous, timely disclosures promote market trust to both financial institutions and analysts, as well as regular retail investors like myself. Yet this proposal leaves me profoundly disappointed, and increasingly jaded. What should have been a principled deregulatory measure has instead devolved into something far worse: blatant political cronyism that prioritizes executive convenience and presidential directives over core investor protections. After years of fighting against ideologically driven rules that politicized corporate disclosures, I never expected to see a Republican-led Commission deliver a gift-wrapped exemption that so clearly undermines market transparency and tilts the field against everyday retail investors. I fear this blatant favoritism will similarly disillusion the next generation of young professionals entering finance and accounting, who will see regulatory integrity sacrificed for political expediency. The central problem remains unchanged: permitting companies to opt for semiannual reporting on Form 10-S in place of quarterly

10-Q filings creates dangerous information asymmetry. Sophisticated institutions and insiders will still get timely updates through calls, private briefings, and data subscriptions. Retail investors - who lack those channels - will be left waiting up to six months for standardized, certified financials and MD&A. Voluntary press releases are no substitute; they are selective, promotional, and unenforceable. This isn't deregulation that levels the playing field. It entrenches inequality and invites hidden risks, earnings management, and delayed bad news - precisely the kind of opacity that harms the very Main Street investors conservatives claim to champion. The timing and substance make the cronyism unmistakable. President Trump personally and repeatedly called for ending quarterly reporting. Mere weeks into Chairman Paul Atkins' tenure, the Commission has fast-tracked exactly that policy. The rhetoric of "flexibility" and "long-term thinking" cannot disguise what this is: regulatory sycophancy. An agency that once stood for investor protection has subordinated its statutory mandate to score political points. Having opposed the previous administration's weaponization of the SEC for climate activism and social agendas, I am no less troubled when the pendulum swings to favoritism toward corporate insiders who happen to align with the current White House. True conservatism demands consistent principles - not selective exemptions that serve connected interests. The whole world and the arc of financial history are watching. America's capital markets have earned their global preeminence through unparalleled transparency and investor safeguards, not through convenient opacity granted at the request of any one administration. Weakening those foundations now risks signaling to international investors, competitors, and future generations that U.S. rulemaking has become captive to short-term political expediency rather than enduring principles of fair markets. This is not the legacy a Republican Commission should want to author. I urge the Commission to withdraw this proposal entirely. The responsible path is rejection. Investor protection is not a partisan issue - it is a foundational American principle that should transcend administrations. This Republican has seen enough. Cronyism dressed as deregulation is still cronyism, and it deserves the same scrutiny once reserved for progressive overreach. The Commission - and this Chairman - can and must do better, before the eyes of the world and the judgment of history.

Diane Aaby — May 8, 2026
Subject: File No. S7-2026-15 From: Diane Aaby Submit quarterly!!

Fardeen Irani — May 8, 2026
Subject: File No. S7-2026-15 From: Fardeen Irani To the Securities and Exchange Commission: I am writing to provide my strong views on the proposal to permit optional semiannual reporting on Form 10-S. This initiative represents a critical opportunity for the Commission to fulfill its dual mandate: protecting investors while facilitating capital formation. The Economic Necessity of Reducing the Compliance Burden The current quarterly reporting regime has evolved into a "compliance tax" that disproportionately penalizes innovation. With the SEC's own estimates suggesting a single Form 10-Q requires over 1,000 burden hours and significant financial outlays, the cumulative annual drain on management is staggering. For a smaller issuer, reclaiming 2,000 to 3,000 hours of executive focus annually by moving to Form 10-S is not just a "cost saving"—it is a strategic reallocation of human capital toward R&D and long-term growth. Reducing this friction is essential if we are to reverse the decline in U.S. public listings and make our markets competitive with international standards, such as those in the UK and EU. Balancing Efficiency with Market Integrity While the reduction in burden hours is a clear victory for corporate efficiency, I recognize the valid concerns regarding "information gaps." To ensure this proposal succeeds without harming the public: Strengthen Materiality: The Commission should emphasize that the shift to Form 10-S must be paired with rigorous, real-time reporting of material events on Form 8-K. Mitigate Volatility: By

allowing companies to opt-in, the market can naturally "price" transparency. Companies that provide less frequent data may face a higher cost of capital, allowing the market—rather than a rigid mandate—to determine the optimal reporting frequency. Conclusion The 90-day reporting cycle often fuels a "short-termism" culture that rewards quarterly optics over decadal value. By adopting the Form 10-S framework, the Commission provides a necessary "off-ramp" for companies that prioritize long-term strategic execution over quarterly earnings management. I urge the Commission to finalize this proposal as a vital step in modernizing the American capital markets. Respectfully submitted Fardeen Irani iranifardeen25@gmail.com

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Anonymous — May 7, 2026
Subject: File No. S7-2026-15 From: Anonymous Quarterly reporting drives companies to focus on earnings releases and in turn CEO job security (short term results) instead of focusing on long term results. Investors expect companies to meet or exceed quarterly earnings. This encourages bad behaviors. I witnessed it first-hand working for a large bank involved in the 2016 scandal. While transparency is important for everyone, we need corporate America to start focusing on the big picture and stop chasing quarterly earnings. I'm tired of seeing employees being laid off to help drive earnings. I'm tired of companies taking short cuts because they need to increase their profits to make shareholders happy. We need to get back to making and providing superior products and services. Products that last. Products that don't break in a year because the company chose cheap materials and better quarterly earnings. Afterall, those cheap broken products end up in our landfills.

Anonymous — May 7, 2026
Subject: File No. S7-2026-15 From: Anonymous This is a really bad idea

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Arturo Zuniga — May 7, 2026
Subject: File No. S7-2026-15 From: Arturo Zuniga I'm gonna get less info because y'all want to be more inline with international standards. But our taxes are different and 10q seems a convenient way to kill 2 birds with one stone. If the goal burden reduction, this isn't the way. This just leaves us in the dark for half a year.

Derek White — May 7, 2026
Subject: File No. S7-2026-15 From: Derek White Allowing semi-annual reporting in lieu of quarterly reporting is an extremely BAD idea. If anything, reporting should be more regular and timely such as monthly or weekly. Every good company knows its financial status at any given time. Prior to my current position, I managed several billion dollars of hotel real estate and I would receive daily reports, weekly reports and comprehensive monthly reporting within days of month-end on the portfolio Any good manager of any company would. Why do you want to put us individual ("retail") investors at such a HUGE DISADVANTAGE by reducing the amount of reporting I receive from companies I am invested in. My sole income and livelyhood is derived from my investment portfolio, the majority of which comprises public stock holdings. We need MONTHLY reporting not less. I need to know what is happening at the companies in which I am invested. Please do NOT reduce the amount of reporting as we do not receive enough now as it is. Most troubling is the asymmetry of data that exists under the current reporting scheme and this will only become worse if companies are allowed to go to semi-annual reporting. The number of employees, insiders, regulators,

government staff and others that would have information BEFORE regular investors will only increase under this scheme and will HURT regular investors. Please do NOT allow semi-annual reporting. We need more and more regular reporting that is timely, accurate and relevant from the public companies in which we invest. Thank you

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Jason Couchman, ISC2 CISSP — May 7, 2026
Subject: File No. S7-2026-15 From: Jason Couchman As a longtime IT professional working for public companies in information security, audit, and assurance, I object to any change that reduces PCAOB reporting requirements. The companies subject to quarterly reporting are generally large enough to sustain the compliance costs required for quarterly reporting. In the IT space at least, the controls being tested are not onerous by any stretch; instead, they are commonsense controls like making sure people who have left the company's systems access have been end-dated and closed, that application changes have been tested before being deployed to production environments, etc. These controls make organizations function better, and the cost to test them effectively usually amount to no more than 1-3% of company profit. Doing so on a quarterly basis allows company management to keep a finger on the pulse of activity at the staff level, and identify anomalies in corporate governance that ultimately effect financial results, with sufficient time for company management to prevent those issues from erupting into serious problems. Companies are always under pressure to cut costs in administrative areas due to natural competition. The rules coming from regulatory entities are applied across all public companies and sets the "low bar" - if two public companies compete in the market, and the SEC shifts to a semi-annual model, neither company has any incentive to do "more work" on compliance and this incur higher costs than its competitor, and so standards will degrade market-wide. It's the wrong signal for the SEC to send to public companies that it's "OK" to put off checking that pervasive IT controls for corporate governance are functioning well, which may lead to situations where company management discovers only too late in the annual reporting cycle that issues exist. The testing cycle is tightly correlated to the reporting cycle, so a likely outcome is that company management will find out its organizational controls are failing only shortly before the public finds out via an adverse message in the company's 10-K filing from the company's external auditor. Moreover, in the age of cloud computing, companies on "Main Street" have become significantly more reliant on services provided by other companies who provide so-called "cloud computing" services, which are delivered by some of the largest and most profitable companies on earth - Google, Microsoft, Oracle, etc. These companies can well afford the 1-3% hit on their profits in order to demonstrate to their other client businesses that their operations are well-controlled. If these rules are relaxed for those companies only to discover later that companies in those industries relaxed their standards in order to keep pace with competition which led to systematic issues in corporate governance, then the issue will quickly snowball throughout capital markets in ways that are difficult to predict. Tech fraud is at an all-time high, and getting worse by the day. The IT controls tested as part of quarterly reporting also represent a low bar - if anything, the SEC should be pushing for higher standards tested at least quarterly, not the same governance standards tested semi-annually.

Jeanne James, MBA Candidate - OU — May 7, 2026
Subject: File No. S7-2026-15 From: Jeanne James I support the proposal for optional semiannual reporting because it allows companies to focus on long-term growth rather than short-term quarterly targets" is completely acceptable.

L. Abott — May 7, 2026
Subject: S7-2026-15: Webform Comments from L. Abott From: L. Abott Affiliation: May 7, 2026 I am absolutely AGAINST changing the rules to allow semiannual reporting. It harms the investing public by taking away transparency.
Argument 1 - Quarterly reporting is too costly.
This argument is spurious. The infrastructure for reporting already exists and will become less expensive over time with the implementations of AI.
Argument 2 - Quarterly reporting impacts a company's ability to plan for the long term.
If a Company's leadership doesn't like it, then they are free to take the company private. If a Company is offering its securities to the public, e.g. the average investor, it is obligated to be transparent and provide financial performance on a frequent basis.
Allowing companies to report less frequently only provides more cover for insider trading which the SEC is already neglecting to pursue. Please stop spending your resources on pushing through unnecessary changes and spend your time investigating the rampant insider trading.

Michael Gower, CPA — May 7, 2026
Subject: File No. S7-2026-15 From: Michael Gower The change to semi-annual filing will cause companies to hide critical data from investors. Corporate management needs to provide longer term guidance to investors to move away from the cycle of focusing on short-term results. This is a management issues, not a reporting issue. There is nothing wrong with short-term fluctuations in stock prices. If management provides reasonable long-term guidance, and this is achieved, the investment community will support the company. We do not need to provide corporations with incentive to "kick the can: (i.e. bad news) down the road. Information needs to be presented timely. Corporations should not be encouraged to hide news because regulations are relaxed (so no one is looking). The proposed change will only benefit unethical companies. I am strongly opposed to this change.

REITup Advisers, Former CFO, CAO and partner at firm that leads SEC reporting — May 7, 2026
Subject: File No. S7-2026-15 From: REITup Advisers SEC Staff, I'd like to start by acknowledging the fantastic job this team is doing. The tone of the Commission with establishing rules instead of rule making by enforcement is appreciated across all my clients and peers. While I understand the general sentiment of this rule I have some questions regarding the mechanics. The most important is what will the "semi-annual" form be and what disclosures will be required? A Form 10-K, which I assume will remain unchanged for the purposes of this comment, is far more burdensome to issuers than a Form 10-Q. I would have to imagine that instead of three 10-Qs, there will be something similar to the Form N-CSRS in that it's a semi annual report with more requirements than a 10-Q but fewer than a 10-K. Learning how these forms work, the required rules / new disclosure requirements and inaugural creation of the form may lead filers to conclude it's not worth the time and effort to make this voluntary transformation. In my experience, the most burdensome part of the reporting process isn't the reporting at all, it's that earnings data must be complied in a short window every quarter. Large accelerated filers (and most listed companies in general) will likely continue to report quarterly earnings data regardless of the disclosure requirements, which is the bulk of the work. The problem here is that this earnings data will not have a required disclosure to accompany it. If this rule is eventually approved, I think it would be good practice to explore how Investment Companies use form N-PORT to disclose information instead of a full annual / semi-annual report. I think there should be some requirement to fill out a quarterly form document if that issuer decides to report "earnings" data or else that data simply has no context for the investors and it is not comparable. In short I don't think companies should have the latitude to disclose earnings information on a quarterly

basis but file standard GAAP numbers only semi-annually. Thank you again for reviewing these public comments and I would invite a discussion surrounding this or any topic if you'd like.

Roy Howard — May 7, 2026
Subject: S7-2026-15: Webform Comments from Roy Howard From: Roy Howard Affiliation: Equity trader May 7, 2026 Less transparency will lead to increases in fraud. Less frequency of updates will significantly magnify volatility.
I am utterly against allowing companies to disclose less often. It will inevitably lead to companies disclosing less period.
As a former financial analyst I can tell you that those quarterly disclosures keep companies honest and I rely on them to understand how the company is really doing. If you reduce those requirements you essentially take investor protection away.
Your mandate is protecting investors, is it not?

Skyler Mathis, Texas CPA, Financial Reporting Manager - Par Pacific Holdings — May 7, 2026
Subject: File No. S7-2026-15 From: Skyler Mathis From a leadership and cost-management standpoint, the initial concept behind this proposal appears well-intentioned and, at a high level, may seem attractive. However, when viewed through the lens of long-term operational effectiveness, reporting quality, and investor confidence, there are significant risks that warrant careful consideration. One key concern is the likely reduction in dedicated external and SEC reporting teams within organizations. While this may appear to lower fixed costs, it could ultimately lead many companies to rely more heavily on recurring contractor support. From a leadership perspective, this model introduces inefficiencies and risk. A revolving cast of contractors often lacks deep institutional knowledge, which is critical for producing high-quality, consistent, and accurate external reporting. Over time, this could negatively impact the reliability of disclosures and increase execution risk. From an investor relations standpoint, this proposal represents a substantial change from the current reporting environment and could result in less timely information for market participants. Leadership teams rely on frequent and consistent reporting not only to meet regulatory requirements, but also to reinforce transparency and trust with investors. Reducing reporting frequency may unintentionally weaken that relationship and limit investors' ability to make informed decisions. Additionally, reporting less frequently would necessitate a significant overhaul of interim reporting requirements. To compensate for reduced reporting frequency, companies would likely need to disclose more detailed information during interim periods. This could increase complexity rather than reduce burden, potentially undermining the proposal's objective. The SEC would also need to develop a much more robust interim reporting standard to ensure investors remain adequately informed about a company's financial and operational performance on a semi-annual basis. Ultimately, while the proposal reflects thoughtful intent, leadership must evaluate whether it truly aligns with the broader responsibilities that come with being a public company. Although quarterly reporting may limit flexibility, it is an understood and accepted aspect of accessing public capital. Increased reporting, monitoring, and scrutiny are fundamental to protecting investors and maintaining confidence in the capital markets. From a leadership perspective, those expectations should not only be accepted—but embraced—as part of responsible corporate governance.

Stephen Bainbridge — May 7, 2026
Stephen M. Bainbridge
Paul S. Atkins, Chairman

c/o Vanessa A. Countryman, Secretary
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Re: File S7-2026-15
Proposed Amendments to Exchange Act Rules 13a-13 and 15d-13—Optional Semi-annual Reporting in Lieu of Quarterly Reports on Form 10-Q
Dear Chairman Atkins:
I am the William D. Warren Distinguished Professor of Law at the University of California, Los Angeles School of Law. I provide my title and employment information solely for purposes of identification. I write in my individual capacity and nothing said herein should be attributed to UCLA or the
School of Law.
I submit these comments in response to the Commission's proposed amendments to Exchange Act Rules 13a-13 and 15d-13, which would permit Exchange Act reporting companies to elect to file semi-
annual reports on new Form 10-S in lieu of quarterly reports on Form 10-Q. I write as a scholar who has
studied corporate governance, securities regulation, and the mandatory disclosure system for several
decades,1 and who has recently published an extended analysis of the quarterly reporting debate.2 I support the Commission's proposal and write to explain the theoretical and empirical bases for my support.
I. The Proposal
The proposing release sets out a number of major changes in the periodic disclosure system, including:
• Public corporations may opt to switch from quarterly to semi-annual reporting. In order to participate in this alternative reporting program, corporations will replace the 3 quarterly reports they now file (on Form 10-Q) with one Form 10-S filed in the middle of the year.
o The option would not be restricted to smaller or newly public companies, but would be available to all Exchange Act reporting companies currently subject to Form 10-Q requirements.
o Those companies that do not opt into the new system will continue to use the existing quarterly format.
1 See, e.g., Stephen M. Bainbridge, Mandatory Disclosure: A Behavioral Analysis, 68 University of Cincinnati
Law Review 1023 (2000).
2 See Stephen M. Bainbridge, Should We Eliminate Quarterly Earnings Reports (Or, At Least, Make Them
Optional)? Part 1, BainbridgeOnCorporations.com (Sept. 16, 2025); Stephen M. Bainbridge, Should We Eliminate
Quarterly Earnings Reports (Or, At Least, Make Them Optional)? Part 2, BainbridgeOnCorporations.com (Sept. 17,
2025); Stephen M. Bainbridge, Should We Eliminate Quarterly Earnings Reports (Or, At Least, Make Them
Optional)? Part 3, BainbridgeOnCorporations.com (Sept. 18, 2025).
o Form 10-K and Form 8-K will continue to be used in substantially the same manner as today.
• The Form 10-S will contain substantially the same information and will have the same level of detail as the Form 10-Q. Because it will be filed once a year, at the mid-point of that year, instead of at the end of each quarter, there will need to be adjustments made to the reporting requirements.

o The financial statements contained in the Form 10-S will be based on U.S. Generally Accepted Accounting Principles (GAAP).
o The financial statements contained within the Form 10S will be reviewed (but not audited) by the company's independent auditor; and will include XBRL tagging in-line with other XBRL filings.
• All reporting requirements pertaining to disclosure controls, internal control over financial reporting, executive certifications, and so on will remain unchanged.
• Companies would make the election by checking a box on the cover page of their Form 10-K or certain Securities Act or Exchange Act registration statements. Once made, the election would govern the company's reporting schedule for the entire fiscal year and could not be changed mid-year except to correct an inadvertent error through a timely amendment.

II. Situating the Quarterly Reporting Requirement in the Larger Mandatory Disclosure Debate

The Commission asked (question 1):

The proposed amendments would allow Exchange Act reporting companies to elect to file interim reports on a semi-annual basis in lieu of quarterly reports on Form 10-Q. Should companies have this option, or should all companies continue to be required to file Form 10-Q?3

In this section, I offer an affirmative answer by situating the quarterly reporting requirement within the larger debate over mandatory disclosure.

3 The Commission also asked (question 2): “Should we instead require all companies to file semi-annual reports? What would be the benefits and costs of such a mandatory approach?” I believe the Commission’s rule should give the company the option of switching to semi-annual reports or retaining quarterly reports. A rule requiring all companies to file only semi-annual reports would disadvantage companies whose investors genuinely demand quarterly information or that have other reasons for remaining on a quarterly disclosure schedule. In addition, I discuss below the Adyen case, in which the issuer adopted semi-annual reporting but was forced back to quarterly updates by investor pressure. That case illustrates that companies whose investors genuinely want frequent reporting will provide it voluntarily. A universal semi-annual mandate would override that market signal, forcing companies like Adyen to withhold information that their investors demonstrably value and are willing to discipline management to obtain. As such, it would result in a straightforward investor welfare loss with no offsetting benefit.

Having said that, however, I acknowledge that there is an argument to be made in favor of mandated exclusively semi-annual reporting; namely, that a universal semi-annual mandate rather than an optional system would eliminate a potential signaling problem. In an optional system, investors might come to perceive adoption of semi-annual disclosure as a negative signal. For example, investors might perceive electing semi-annual rather than quarterly reporting as suggesting management wants to conceal bad news between reporting periods. If so, companies might face market penalties for electing semi-annual reporting even when it would otherwise be efficient

for them. This adverse selection concern is real but not decisive. The international evidence I discuss shows that
semi-annual reporting has not carried that stigma in European markets (where it is common). In addition, the adverse
selection dynamic would itself be valuable information for the Commission to observe as part of the natural
experiment discussed below Accordingly, the possible signaling effect is insufficient to cause me to favor a universal
mandate of semi-annual reporting over an optionality regime.
2
A. The Theoretical Foundation for Mandatory Quarterly Reporting Is Weak
The quarterly earnings reporting requirement traces its origins to the SEC's 1970 overhaul of the
periodic disclosure system, itself a product of the Wheat Report's dissatisfaction with the then-existing
Exchange Act disclosure regime. That regime rests on the broader mandatory disclosure system enacted
in the Securities Exchange Act of 1934, premised on Congress's view that "[t]here cannot be honest
markets without honest publicity."4
No one disputes that investors benefit from a steady flow of accurate information. The question is
whether that flow requires a government mandate or whether market forces would produce adequate
voluntary disclosure. This is the central question in the longstanding academic debate over mandatory
disclosure, of course, but it is directly relevant to evaluating the quarterly reporting requirement.
The standard justification for mandatory disclosure rests on the identification of a market failure—
some reason why competitive market pressures would lead firms to disclose sub-optimally in the absence
of a legal mandate. Three categories of market failure have been advanced in defense of the mandatory
disclosure system in general and the periodic disclosure reporting system in particular: (1) information is a
public good, (ii) externalities, and (iii) the information asymmetry between issuers and investors.
Each of these alleged market failures remains highly contested in this connection. In order for it to
make sense, for example, the public goods argument requires not merely that information have public
goods characteristics, but also both that firms will in fact fail to disclose optimally and that government
mandates will produce efficient disclosure levels. None of those propositions are self-evident. As for the
whether information—especially securities data and research—is a public good, information is not subject
to non-rivalrous consumption in the securities markets. Because US capital markets are efficient, at least
in the weak- and semi-strong forms, information is consumed by investors trading in response to it as
soon as it is disclosed, thereby impounding it into the market price, and thereby becoming less valuable—
indeed worthless—to those that fail to immediately trade upon it. T
The externalities argument posits that “because the issuer does not share in the benefits of the
externalities conferred on third parties and actually may suffer losses (e.g., by enlightening a competitor
that is suddenly better able to compete), marginal private benefits from disclosure will fall short of its

marginal social benefits and therefore issuer disclosure is likely to be sub-optimal."5 But this line of argument proves too much, as it would justify mandating disclosures far beyond what the current system requires.

Admittedly, the information asymmetry argument is intuitively powerful. Insiders obviously possess considerably greater information than outsider investors. But this line of argument fails to take into account an issuer management's strong incentives to voluntarily disclose information. Issuer management frequently holds a substantial portion of their monetary net worth in issuer stock. Insiders also have made considerable investments in non-diversifiable, firm-specific human capital. Providing levels of disclosure demanded by investors thus benefits insiders by lowering the issuer's cost of capital—making firm failure less likely—and raising the value of the issuer's stock.

Turning from theory to empirical data, there is indirect evidence that there is no persistent market failure in US capital markets. Issuers making private placements—free from the mandatory disclosure regime—routinely provide disclosures comparable to those in registered public offerings, in response to investor demand and the pressure of reputational intermediaries such as underwriters.6 Many foreign

4 H.R. Rep. No. 1383, 73d Cong., 2d Sess., 11 (1934).

5 Joseph A. Franco, Why Antifraud Prohibitions Are Not Enough: The Significance of Opportunism, Candor and Signaling in the Economic Case for Mandatory Securities Disclosure, 2002 Colum. Bus. L. Rev. 223, 345 (2002).

6 See Stephen J. Choi, Company Registration: Toward A Status-Based Antifraud Regime, 64 U. Chi. L. Rev. 567, 644 (1997) ("Companies issuing securities under a private placement need not assemble a formal registration statement, although many will voluntarily provide similar information to attract investors."); see also Stephen J. Choi, Law, Finance, and Path Dependence: Developing Strong Securities Markets, 80 Tex. L. Rev. 1657, 1722 (2002)

issuers have voluntarily adopted U.S.-style accounting standards that promote transparency, even when not legally required to do so.7 It is thus plausible that investor demand and the threat of ex post liability for fraud would generate optimal disclosure even if the mandatory regime were to be repealed in whole or in part.

If the mandatory disclosure regime as a whole rests on contestable foundations, mandatory quarterly reporting—one component of that regime—is entitled to no greater deference. The Commission is correct to consider making it optional.

B. As With the Mandatory Disclosure System in General, the Quarterly Reporting Requirement Functions Like an Ill-Calibrated Price Control

A particularly trenchant objection to the current regime is that mandatory disclosure functions in ways not unlike price controls. A regulatory mandate is unlikely to peg required disclosure at the equilibrium point at which marginal cost equals marginal benefit. As with any legal rule, the quarterly reporting mandate is likely to be both under- and over-inclusive. Under-inclusive disclosure rules harm

investors by denying them needed information; over-inclusive rules harm investors by requiring firms to
spend money on unnecessary disclosures—costs that ultimately come out of shareholders' pockets. Investors do not want management spending a dollar on disclosure unless that expenditure produces at
least a dollar's worth of benefit.
Different firms achieve disclosure equilibrium at different levels, and a uniform quarterly cadence is by definition over-inclusive for firms whose investors would be adequately served by semi-annual reporting and under-inclusive for firms whose investors might benefit from more frequent updates. The
Commission's proposed optional system would allow companies and their investors to self-select into the
reporting frequency that best reflects their particular circumstances. Under a voluntary regime, management has an incentive to provide disclosure until it achieves an efficient trade-off between lowering the cost of capital and the costs of disclosure preparation. The government has no comparable
incentive and, accordingly, a mandatory quarterly rule cannot be calibrated to the efficient level for each
company.

III. The Arguments Against Mandatory Quarterly Disclosure Are Compelling

Having situated the reporting frequency question in the broader context of the debate over mandatory disclosure in the preceding section, in this section I turn to the question specific arguments in
favor of replacing the mandatory quarterly reporting system with an optional one.

A. Encouraging IPOs and Discouraging Going Dark

In the Washington Post, George Mason law professor Todd Zywicki recently took note of the steady drop in the number of publicly traded companies in the United States.

(citing a survey in which “interviewees stated that the quality of the (voluntary) disclosures under the European
private placements is generally higher than the formal disclosure requirements of EU member countries, following
U.S. disclosures for private placements”).

7 See Weitseng Chen, Institutional Arbitrage: China's Economic Power Projection and International Capital
Markets, 26 Colum. J. Asian L. 347, 370 (2013) (stating that “many Chinese firms voluntarily follow U.S. disclosure
practices when executing private placements of their securities for commercial reasons--to approach U.S. investors
easily and to keep the option for U.S. market open”). Conversely, “[t]he fact that the international unregulated private
placement market does not always demand U.S. public market documentation reveals that the level of disclosure
required by the United States is not optimal.” Hal S. Scott, Internationalization of Primary Public Securities Markets,
63 L. & Contemp. Probs. 71, 73 (Summer 2000).

Since the late 1990s, the number of publicly traded companies has fallen by more than half. Initial public offerings, once a reliable engine of economic dynamism that let ordinary Americans invest in tomorrow’s great companies, have plummeted.8

Zywicki went on to note that:

[T]his decline in public offerings limits Americans’ access to investment opportunities and shifts capital formation toward private markets that are largely inaccessible to ordinary

investors. …
Innovative and new companies—artificial intelligence companies, in particular—have become the latest cash cow for securities lawyers. In turn, economists have found that innovation and economic growth are being impeded by this rising threat of litigation.
I concur.
The dramatic decline in publicly traded U.S. corporations has had serious consequences for the American economy's dynamism and efficiency. Public equity markets have historically served as the primary mechanism for allocating capital to its most productive uses, with competitive pricing of shares reflecting the dispersed information and judgment of millions of investors. When companies remain private or are absorbed through M&A rather than going public, this price discovery function is impaired. Capital gets channeled instead through private equity and venture capital, which are accessible only to institutional investors and the ultra-wealthy, meaning that investment decisions affecting large swaths of the economy are made by a far narrower set of actors with less informational diversity. The result is a less efficient deployment of the nation's capital stock and a greater concentration of economic decision-making power.
The consequences for ordinary Americans are equally troubling. Historically, the public equity markets were a vehicle through which middle-class households could accumulate wealth by owning stakes in growing companies. As firms stay private longer—or never go public at all—the wealth generated during the high-growth phases of corporate development accrues almost exclusively to venture capitalists, private equity funds, and their wealthy limited partners. By the time a company does reach public markets (if it ever does), much of the appreciation has already occurred. This dynamic has contributed to widening wealth inequality, since participation in private markets is largely limited to accredited investors who already meet high income or net-worth thresholds. The shrinkage of the public markets thus represents not just an economic efficiency loss but a structural barrier that prevents ordinary Americans from sharing in the gains of entrepreneurial capitalism.
Zywicki lays the blame at the feet of trial lawyers, especially securities class action plaintiff lawyers. I concur that excessive litigation is part of the problem. But there are other factors.
In my paper, Corporate Governance and U.S. Capital Market Competitiveness,
9 I observed that:
According to the Paulson Commission,10 "one important factor contributing to this trend is the growth of U.S. regulatory compliance costs and liability risks compared other developed and respected market centers."
As I documented therein, the costs imposed by statutes like the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Act of 2010 and the rules thereunder—to cite but two examples—are disproportionately

8 Todd J. Zywicki, What's Behind the Staggering Drop In U.S. Public Companies, Wash. Post (April 13, 2026).

9 Stephen M. Bainbridge, Corporate Governance and U.S. Capital Market Competitiveness (October 22, 2010), published as How American Corporate and Securities Law Drives Business Offshore, in The

American Illness:
Essays on the Rule of Law 381 (Yale University Press; F.H. Buckley ed. 2013).
10 Comm. on Capital Mkts. Reg., Interim Report of the Committee on Capital Markets Regulation (2006). The
Committee on Capital markets regulation—or, as it is better known—the Paulson Committee subsequently issued a
follow up report identifying thirteen competitive measures that the Committee tracks on a quarterly basis. Comm. on
Capital Mkts. Regulation, The Competitive Position of the U.S. Public Equity Market (2007) [hereinafter the Paulson
Committee Report].
5
borne by smaller companies. As such, those costs discouraged companies from going public and encouraged smaller public corporations to go dark.
Preparing a Form 10-Q is not costless. Companies incur accounting, legal, internal controls, management, board, investor-relations, and auditor-review costs. As with the costs of SOX and Dodd-
Frank compliance, those costs likely are especially significant for smaller reporting companies, newly
public companies, firms with thin finance teams, or firms operating in complex regulatory environments.
A semi-annual system would reduce recurring compliance burdens. Even if larger issuers
continue quarterly reporting voluntarily, the reform could provide meaningful relief to companies for which
the marginal benefit of quarterly reports is low.
B. Promoting the Quality of Disclosure
The Commission notes (at 114) that "[r]educed reporting frequency may also affect . . . reporting quality." In fact, the impact may be positive rather than negative. Quarterly reports can become repetitive,
boilerplate, and compliance-driven. Risk factors, MD&A, legal proceedings, and controls language may
change little from quarter to quarter. A semiannual cadence might allow companies to provide more thoughtful analysis of trends rather than mechanically updating marginal changes every three months.
Put another way, more frequent disclosure is not always better disclosure. Fewer mandatory reports could lead to reports that are more substantive, better integrated with management's actual view
of the business, and less focused on immaterial quarter-to-quarter fluctuations.
IV. The Arguments In Favor of Retaining Quarterly Disclosures Are Weak
A. More Frequent Reporting Improves Market Efficiency and Price Accuracy
Some argue that quarterly 10-Qs help securities prices more quickly reflect issuer-specific information. In turn, or so they argue, improved pricing improves capital allocation, reduces adverse selection, and may lower issuers' cost of capital.
This argument ignores the multiple ways in which information is conveyed to the marketplace. It also ignores the risk that quarterly data can also add noise. Three-month periods may be too short to
evaluate strategy, cyclicality, seasonality, investment payoffs, or one-time events. In addition, markets
may overreact to small quarterly deviations, especially earnings misses, producing short-term volatility
rather than better valuation.
B. Assisting Investors with Trading Decisions

According to a May 5, 2026, Bloomberg report, “[a]dvocates of quarterly reporting say transparency helps investors make crucial buy-and-sell decisions.”11 If that consideration deserved much weight, however, it would argue for increasing the frequency of corporate reporting. After all, investors routinely make intra-quarterly trading decisions. If assisting with trading decisions matters as much as the advocates of the current system claim, the SEC should mandate daily reporting. But the SEC wisely has concluded that the costs of more frequent disclosure outweigh the claimed benefits.

In addition, nothing in the SEC proposal contemplates eliminating intra-quarterly disclosures on Form 8-K. Companies will still be required to inform investors of critical news in real-time disclosures. If experience with semi-annual reporting proves that there are some categories of information investors do

11 Nicola M. White & Lydia Beyoud, End Quarterly Earnings Reports? Here’s the Debate: Explainer, Bloomberglaw.com (May 5, 2026).

need more frequently for trading purposes, the SEC can simply expand the scope of Form 8-K triggering events.12

Regulation FD further ensures that selective disclosure to some investors will not prejudice other investors. Companies will still be obliged to comply with Reg FD’s requirement that they make publicly available any price-sensitive information they release—whether intentionally or inadvertently—to stock analysts or other investors.

C. Protecting Retail Investors

I expect that proxy advisory firms and self-appointed shareholder advocates will argue that quarterly reporting is especially important to protect small retail investors who lack the access to issuers that some institutional investors possess. If so, however, that argument is wholly specious. First, as noted above, Reg FD ensures that information provided to large institutions must be made publicly available.

Second, retail investors should be encouraged to invest in passively managed index funds rather than individual stocks. The evidence is clear that indexing is the superior strategy over the long-term for individual investors. Third, retail investors get their news from headlines, social media, or analyst summaries, not from the Form 10-Q

C. Preventing Insider Trading

The May 5th Bloomberg report posited that:

Less frequent reports could also increase the risk of insider trading, as it would lengthen the time insiders could hold on to confidential information and potentially make illicit stock trades.

This concern is reflected in Question 32 of the SEC proposing release:

Would there be an increased risk of insider trading at companies that elect to report on a semiannual basis?13

I do not believe that a shift from mandatory to optional quarterly reporting would significantly affect insider trading incentives. We can get at this issue by considering the argument that we need to regulate insider trading so as to prevent insiders from delaying disclosure of corporate information.

As I
have observed previously:
[U]nwarranted delays in disclosing corporate information result in social costs. Despite
the strong bias in the federal securities laws towards prompt disclosure of material
developments, there are many circumstances in which the firm is permitted to delay
disclosure, such as when it could be preempted by competitors or otherwise would be
unable to take advantage of the development. This type of delay reduces market
efficiency, but is justified because prompt disclosure in such circumstances would reduce
the firm's incentive to produce socially valuable information. The resulting loss of market
efficiency, however, requires that the delay be no longer than necessary for the firm to
capture the development's value.
While insider trading poses some risk of causing this sort of delay, the risk is
undoubtedly quite minimal. The available empirical evidence suggests that measurable

12 In Question 14, the SEC asks whether there are “any disclosure items, such as mine safety violations, in
proposed Form 10-S that should be required instead to be disclosed in other forms, such as Form 10-K, Form 8-K, or
Form SD?” Consistent with my comment in the text, my answer is that the Commission should take a wait-and-see
approach. Experience will teach whether there is information that should be added to the Form 8-K triggers and,
conversely, whether there is information that can be delayed to the annual report.

13 The Commission separately notes (at 66) that The Commission notes (at 66) that reducing “the frequency
of interim reporting could result in delayed disclosure of material information . . ..” For the reasons discussed in this
section, I do not regard that as a serious concern.

delay attributable to insider trading is rare. This *finding is not particularly surprising.
Given the rapidity with which securities transactions can be conducted in modern
secondary trading markets, an insider need at most delay disclosure long enough for a
five-minute telephone conversation with his stockbroker. Even if the insider wished to
cover his tracks by trading through an elaborate network of offshore shell corporations,
very little delay is entailed once the network is up and running. Delay also often will be
readily detectible by the insider's supervisors.
In fact, insider trading seems more likely to create incentives for insiders to
prematurely disclose information than to delay its disclosure.14
Preserving quarterly disclosure so as to prevent insider trading is thus an entirely specious
argument.

D. Promoting Comparability

The Commission notes (at 66) that switching to semi-annual reporting “could result,” inter alia, in
“reduced comparability.” But semi-annual reporting would still permit year-over-year and first-half-to-first-
half comparisons. Companies that benefit from providing quarterly information could voluntarily continue
doing so. Investors could punish firms that withhold useful interim data.
In any event, what really drives comparability is standardization. To be sure, standardized
disclosures have their own concerns. They tend towards boilerplate and discourage innovative
presentations, to cite but two.
Nevertheless, if insuring comparability across firms and across time periods is a concern what
matters is the form of disclosure not its frequency. Comparability is assured by requiring financial
statements to be prepared in accord with GAAP. It is ensured by requiring all firms to disclose the

same
basic package of information. It is ensured by providing templates within which disclosures are made.

E. Promoting Liquidity

There is no doubt that markets are more liquid when traders trust that public information is reasonably current. But liquidity benefits likely are concentrated in larger firms where analyst coverage
and market data already exist. For smaller issuers, compliance costs likely outweigh any liquidity gain.
And, in any case, investors can demand a liquidity discount from companies that voluntarily choose less
frequent disclosure.

V. What Companies Are Most Likely to Elect Semi-annual Reporting?

In this section, I turn to the question (number 1) posed by the Commission:

What types of companies are likely to elect the option to file semi-annual reports? Are companies in certain industries more likely than those in other industries to elect to file semi-annual reports?

A closely related question (17) asks:

Would market forces or demands on a company's business—such as contractual obligations, investor expectations, and potential for shareholder activism—encourage semiannual filers to: (1) voluntarily disclose more information than required, (2) disclose information more frequently than is required, or (3) opt not to become semiannual filers at all?

I see these question as related because I believe that some firms are more likely to face—and respond affirmatively—to such pressures than others.

14 Stephen M. Bainbridge, Incorporating State Law Fiduciary Duties into the Federal Insider Trading Prohibition, 52 Wash. & Lee L. Rev. 1189, 1236–37 (1995).

A. The Status Quo Bias Will Constrain Adoption

Before addressing the types of companies likely to elect semi-annual reporting, it is important to note a structural feature of the proposed system that is likely to significantly shape adoption patterns at
least initially. Managers of U.S. public companies have lived under mandatory quarterly reporting long
enough to embed it in their customs, habits, and institutional norms. The so-called status quo bias posits
a systematic decision-making tendency pursuant to which actors favor maintaining the status quo rather
than switching to some alternative state, even when that stickiness cannot be explained on efficiency
grounds.15 The Commission therefore should not interpret low initial take up as evidence that semi-annual
reporting is undesirable. Rather, if take up of semi-annual reporting is slow initially, that fact will simply
reflect the well-documented tendency of institutional actors to favor familiar practice over efficient adjustment.

B. Smaller Companies with Higher Compliance Costs

The most natural candidates for electing semi-annual reporting are smaller reporting companies for whom the compliance burden of quarterly reporting is highest relative to the informational benefit investors derive from it. As noted above, the quarterly preparation of Form 10-Q—including financial statement preparation, auditor review, MD&A drafting, and officer certification—imposes fixed costs that

fall disproportionately on companies with smaller finance and legal functions. For such companies, the
marginal cost of quarterly disclosure likely exceeds its marginal benefit to investors, and the optional semi-annual system would permit them to reach the efficient equilibrium that the current mandatory regime prevents:

Quarterly reporting can be burdensome, especially for smaller firms. For public companies that aren't yet generating significant revenue, time-consuming 10-Qs provide limited new information to investors. As such, capital-constrained firms must divert scarce resources to preparing reports investors are likely to ignore. Directing those resources toward managing business operations or capital investments would better serve these firms and their investors.16

Put another way, mandatory quarterly reporting imposes a one-size-fits-all disclosure cadence. Optional
quarterly reporting would introduce some issuer-level tailoring.

C. Companies with Longer-Horizon Investor Bases

Companies whose investor bases have longer investment horizons are also more likely to elect semi-annual reporting successfully. Companies with significant founder or family ownership, companies
backed by patient institutional capital, and companies in industries where current-period earnings are
poor proxies for long-run value are natural candidates.

Conversely, companies with large active institutional ownership bases—pension funds, hedge funds, and other sophisticated investors who routinely demand more information rather than less—will
face the strongest market pressure to remain on a quarterly schedule regardless of what the Commission's rules permit.

Research by Andrew Call and colleagues also suggests that fear of market penalties produces what might be called "reluctant" or involuntary voluntary disclosure, driving voluntary earnings guidance

15 See Russell Korobkin, Inertia and Preference in Contract Negotiation: The Psychological Power of Default
Rules and Form Terms, 51 Vand. L. Rev. 1583, 1584 (1998) ("The consequence [of the status quo bias] is that
completely alienable legal entitlements will be 'sticky'—that is, tend not to be traded—even when such stickiness
cannot be explained by [high] transaction costs.").

16 See Carly Burd & Robert Whited, Do We Need Mandatory Quarterly Reporting? (Sept. 25, 2025)(

even among companies that would prefer not to issue it.17 The same dynamic is likely to keep many companies on a quarterly schedule through market pressure rather than legal compulsion.

The international evidence confirms this:

Despite Europe and the U.K. doing away with quarterly reporting requirements in 2013 and 2014, respectively, many companies there still choose to report four times a year. The Amsterdam-based fintech firm Adyen for years only reported financial results twice annually. But it began releasing quarterly business updates after its half-year earnings report in 2023 disappointed investors and sent its stock tumbling.18

D. Industry Considerations

Certain industries present a natural fit for semi-annual reporting. Companies engaged in long-gestation projects—biotech and pharmaceutical firms awaiting regulatory approvals, capital-intensive
infrastructure and energy companies, and early-stage technology firms where current losses are priced

against multi-year growth expectations—may find that quarterly disclosures add little decision-relevant
information for investors already pricing future cash flows over extended horizons. The IPO evidence discussed above supports this intuition: investors in such companies are demonstrably capable of thinking far beyond the current quarter.

Conversely, industries in which quarterly results are highly material to market valuations—financial services firms, retailers with pronounced seasonal patterns, and cyclical businesses whose financial condition can change materially within a three-month window—are least likely to elect semi-annual reporting because investor demand for frequent updates in those sectors is strongest.

VI. The Empirical Evidence Does Not Support the Claim That the Frequency of Reporting Impacts Management Decision-Making Timelines

As the SEC notes at several points, there is a debate about the extent to which the frequency of periodic disclosure reporting promotes or discourages managers to make decisions that maximize short-
term performance at the expense of long-term performance. This debate seemingly drives the inquiry in
Question 17:
What impact would the proposed option to file semiannual reports on Form 10-S
have on Exchange Act reporting companies' ability to focus on: (1) business operations,
(2) growth, or (3) long-term business strategies?

This question and the commentary in the report appears to assume that a short-term bias on the part of
managers is inherently undesirable, which is a contestable proposition.19 More importantly, it also assumes that changing the frequency of reporting would change management incentives. I am skeptical
of this argument for several reasons.

First, the conventional wisdom that quarterly reporting drives short-termism is empirically contested. Economists Sanjai Bhagat and Glenn Hubbard have documented a considerable body of finance research consistent with managers and investors focusing on long-term shareholder value. Their
observation that more than 80 percent of U.S. IPOs have negative earnings in the twelve months prior to
going public—yet are valued at hundreds of millions or even billions of dollars—is powerful evidence that

17 Andrew Call et al., Do Firms Get "Stuck" Issuing Quarterly Earnings Guidance? (Nov. 2024).

18 Corrie Driebusch, Why Trump's Bid to End Quarterly Earnings Is No Sure Bet, Wall St. J. (Sept. 16,
2025).

19 See Stephen M. Bainbridge, Long-Term Bias and Director Primacy, 2020 Colum. Bus. L. Rev. 801, 807-
08 (2020) (arguing that "a long-term focus is not always optimal" and that "managers often exhibit a bias towards the
long term, rather than the short term assumed by conventional wisdom").

markets routinely price future cash flows over extended horizons.20 If quarterly myopia were as pervasive
as critics claim, such valuations would be difficult to explain.

Second, and more directly, the U.K. natural experiment provides a useful reality check. The United Kingdom introduced mandatory quarterly reporting in 2008 and then eliminated it in 2015 in favor
of voluntary semi-annual reporting. A careful study by Nallareddy and colleagues found that neither change had a statistically significant impact on corporate investment decisions, as proxied by capital

expenditure, levels of plant, property, and equipment, research and development expenditures, and intangible assets. The authors concluded that a three-month change in reporting frequency is unlikely to
cause a substantial change in the investment decisions of company executives.
21 Accordingly, the
proposed SEC rule extending the reporting period from three to six months should not significantly affect
executive time horizons—in either direction—absent other major changes.
Third, while there are behavioral economics arguments—most notably the endowment effect—that might support the view that shorter reporting periods exacerbate short-term biases, these arguments
counsel for flexibility rather than a uniform mandate. Companies and investors differ in their susceptibility
to such biases. A voluntary system would permit market participants to self-select into the reporting frequency that best serves their needs.
Finally, to the extent managerial short-termism is a genuine problem, its sources likely run deeper than quarterly disclosure requirements. Executive compensation structures, activist investor pressures,
and the fundamental mismatch between managerial career horizons and corporate lifespans are more
plausible causal factors.
Accordingly, the SEC should not let concerns about management time horizons drive the decision either in favor of retaining the current quarterly reporting mandate or making quarterly reporting optional.
Instead, that decision should rest on other considerations.
VII. Miscellaneous Comments
A. The Form 10-K Check-the-Box Approach
As proposed, the new rules contemplate that companies choosing semi-annual would opt into that cadence by checking a box on the cover page of their annual Form 10-K. Having done so, that election applies to the following fiscal year and cannot be changed except to correct an inadvertent error.
This approach poses several issues:
1. Companies will need to re-select the option annually. This seems unobjectionable.
2. For a non-accelerated filer Form 10-K can be filed as few as 40 days before the first quarterly report would be due. A company that previously used quarterly reporting thus could switch to semi-annual reporting to avoid disclosing poor first-quarter results.
a. A company could further game the system by claiming that its failure to check the box was an inadvertent omission when in fact the switch to semi-annual reporting is intended to delay disclosure of bad news.
3. Investors may perceive a switch from quarterly to semi-annual reporting as an attempt delay disclosure of bad news.
At a minimum, the SEC should require a company to issue a press release announcing a switch from
quarterly to semi-annual reporting and explaining why it is making that switch. The press release should
be filed with a Form 8-K. If the company claims that it inadvertently failed to check the box and now seeks
20 See Sanjai Bhagat & Robert Glenn Hubbard, Should the Modern Corporation Maximize Shareholder
Value? (March 3, 2020), https://ssrn.com/abstract=3548293.
21 Suresh Nallareddy et al., Consequences of Mandatory Quarterly Reporting: The U.K. Experience (March

1, 2017), https://ssrn.com/abstract=2817120.
11
to correct that and switch to semi-annual reporting, it should also be required to issue a press release
explaining how the mistake was made. Again, that press release should be filed with a Form 8-K.
B. The Real Problem is Not the Cadence of Reporting But the Accompanying Requirements
At least for larger established companies, the costs of quarterly reporting likely do not consist primarily of
collecting the requisite financial data. Many companies are continuously collecting financial data in real
time. Automation and AI agents will continue to enhance their ability to have real time data readily available.
Instead, the bulk of the cost of periodic disclosure likely is incurred in the formal compliance process that
accompanies each filing. It is the need for SOX certifications, obtaining review of draft disclosures by
counsel, obtaining independent auditor reviews, holding disclosure committee meetings, and audit
committee and board of director time reviewing the drafts. Going from three Form 10-Qs to one Form 10-
S eliminates two full cycles of that process. Yet, the SEC should not stop there. The SEC should consider
not just the frequency of disclosure, but also whether all of the compliance rigamarole that accompanies
periodic disclosure is necessary.
VIII. The Optional System Presents a Valuable Natural Experiment
The proposed optional system would, if adopted, constitute a valuable natural experiment in the
economics of voluntary disclosure. If companies given the option to report semi-annually nonetheless
continue to report quarterly—whether in response to investor demand, institutional norms, or status quo
bias—that evidence would tend to confirm that market forces are sufficient to produce optimal disclosure
without a quarterly mandate, strengthening the case for reconsidering the mandatory disclosure regime
more broadly.
Conversely, if companies migrate to semi-annual reporting in significant numbers, the
Commission and researchers would be able to observe whether investor welfare is adversely affected
and whether analyst forecast accuracy declines. The U.K. experience suggests it would not: when the
U.K. shifted to voluntary semi-annual reporting, analyst coverage declined modestly but forecast accuracy
did not change significantly, suggesting that information continued to reach the market through alternative
channels. The Commission should monitor these outcomes carefully and use the resulting evidence to
inform any future consideration of the periodic reporting system.
Conclusion
For the foregoing reasons, I support the Commission's proposed amendments permitting
companies to elect semi-annual reporting in lieu of quarterly reports on Form 10-Q. The theoretical
foundation for mandatory quarterly reporting is weaker than is commonly assumed. The empirical
evidence that quarterly reporting prevents managerial short-termism is not compelling. Market forces

are
likely to produce adequate disclosure in a voluntary system.
Mandatory quarterly reporting imposes a uniform disclosure cadence on firms with different business cycles, investor bases, and information needs. That cadence may increase compliance costs,
amplify short-term market pressure, encourage earnings management, and focus investors on noisy three-month results. A semiannual reporting requirement, paired with an option to continue quarterly reporting, would preserve a mandatory public disclosure floor while allowing firms and investors to determine whether quarterly reporting is valuable in particular cases. Firms that benefit from quarterly
transparency could continue it. Firms for which quarterly reporting is costly, repetitive, or misleading could
shift to a less burdensome semiannual model, subject to market discipline and continuing event-based
disclosure obligations.
Chairman Atkins has correctly noted that the SEC has drifted away from its core mission of ensuring that issuers disclose material information. In recent years, the SEC has expanded or proposed
expanding the scope of information required to include such matters as ESG factors (such as GHG emissions) that are of doubtful materiality to the typical investor. Observing what information firms supply
12
in the interval between the semi-annual reports via Form 8-K filings and so on should help the SEC assess what information investors truly need. (I note in passing that the continually growing bulk of proxy
statements is a related problem the SEC should evaluate.)
Lastly, the optional system will also generate valuable empirical evidence about the merits of mandatory disclosure that the Commission could use to evaluate the periodic reporting regime more broadly. The Commission should avail itself of this opportunity to evaluate not just the optimal cadence of
periodic disclosure, but also the content of the required disclosures. The current one-size-fits-all disclosure template has the advantage of promoting cross-firm and cross-time comparability. Yet, it seems likely that the burden of preparing periodic disclosure reports and the related compliance obligations falls more heavily on emerging growth companies, newly public companies, and micro- and
nano-cap non-accelerated filers. Observing how those companies respond to the change may give the
Commission new insight into whether those firms would benefit from further regulatory relief.
Sincerely,
Stephen M. Bainbridge
13

Aidan — May 6, 2026
Subject: File No. S7-2026-15 From: Aidan Quarterly reporting creates a public good for individual and professional investors. What would have happened if Enron only had to cook their books semiannually? What would have happened during the financial crisis? Public investors deserve timely updates on public companies. This will widen the knowledge gap between individuals and institutional investors and reduce accountability for public companies. The longer period of time these financial statements cover, the more unintelligible the information will become.

Anonymous — May 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Hi, thanks for the proposal. The market is made of several retail investors and common people who do not have visibility or connections that hedge funds and high net worth individuals have. Quarterly reports provide retail investors insight into the company performance. Reducing the cadence of these reports will make company performance less transparent

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Anonymous — May 6, 2026
Subject: File No. S7-2026-15 From: Anonymous This is not in the public's interest. A lot of BAD can happen in 6 months that is caught faster in 3. For Examples: Subscribers drop 5%? that'd be caught faster in 3 months. Diners decrease 5% due to recession? That would be caught faster in 3 months. Fuel costs cause a loss on earnings? People need to know this in 3 months not 6. A lot of BAD can happen in 6 months that is better caught in 3 months. This is not in the public's interest.

Anonymous — May 6, 2026
Subject: File No. S7-2026-15 From: Anonymous Chair Atkins and Commissioners: I appreciate the opportunity to comment on the Commission's proposed amendments that would permit registrants to elect semiannual reporting on new Form 10-S in lieu of quarterly reporting on Form 10-Q. I support the Commission's objective of providing flexibility in interim reporting cadence and acknowledge that mandatory quarterly reporting may not optimally serve all issuers or investors. However, I respectfully recommend that, if adopted, the optional semiannual reporting framework be paired with an enhanced level of independent auditor assurance over the Form 10-S financial statements, beyond the level currently This is the content for Layout P Tagassociated with quarterly Form 10-Q reporting. Moving from three quarterly interim reports to a single semiannual report represents a material reduction in the frequency of standardized, periodic financial disclosure. While the proposal contemplates continued disclosure through Form 8-K and other channels, those mechanisms are episodic and event-driven and do not substitute for comprehensive interim financial statements subject to uniform presentation, comparability, and internal control discipline. From an investor perspective, less frequent mandatory reporting inherently increases estimation uncertainty, lag in visibility into operating trends, liquidity, and capital structure, and the risk that adverse developments accumulate before being reflected in filed financial statements. A corresponding increase in assurance would help preserve investor confidence while allowing issuers to realize the compliance benefits of semiannual reporting. Under the existing quarterly reporting regime, Form 10-Q financial statements are subject to a limited-assurance review by the independent auditor rather than a full audit. This framework was designed for shorter measurement periods and more frequent investor updates. Applying the same limited-assurance review standard to a six-month reporting period creates a different risk profile. A semiannual period necessarily embeds more judgmental estimates, greater cumulative accrual activity, increased exposure to the risk of undetected misstatements, and longer periods between auditor involvement in interim results. As a result, the assurance framework that is acceptable for quarterly reporting may be misaligned with investor expectations when reporting frequency is reduced. Importantly, I am not suggesting that the Commission require a full audit opinion on Form 10-S financial statements. Instead, the Commission could consider incremental and targeted enhancements that strike an appropriate balance between cost, feasibility, and investor protection. Potential approaches include, for example, requiring the filing of an auditor’s review report with Form 10-S (rather than permitting the review to be performed but not disclosed), improving transparency about the scope and outcome of auditor involvement. Mandating an

expanded review standard for semiannual periods (e.g., enhanced procedures around risk assessment, significant estimates, and material changes in internal control). Requiring explicit auditor attestation as to whether they are aware of material modifications that should be made for the financial statements to conform with GAAP for a six-month period. Requiring management to disclose whether the scope of auditor review for Form 10-S differs from the scope historically applied to quarterly Form 10-Qs, enabling investors to assess assurance quality. Any of these approaches would represent a measured evolution of the current framework rather than a wholesale redesign. The proposal envisions that issuers and investors will “determine for themselves” the most appropriate reporting cadence. For that market choice to function effectively, investors must have confidence in the reliability of the information produced under each option. Requiring enhanced assurance for Form 10-S would reduce concerns that semiannual reporting is perceived as a weakening of investor protections, support comparability between quarterly and semiannual filers, and encourage issuers to make the election based on business suitability rather than perceived reductions in scrutiny. In this sense, enhanced assurance would strengthen, rather than undermine, the Commission's goal of flexibility. If the Commission adopts an optional semiannual reporting framework, I respectfully recommend that it also require an increased level of independent auditor assurance for Form 10-S financial statements relative to quarterly Form 10-Q reporting, commensurate with the longer reporting period and reduced filing frequency. This could be achieved through enhanced review requirements, increased transparency around auditor involvement, or other targeted attestation mechanisms that do not impose the cost or complexity of a full interim audit. Thank you for the opportunity to comment on this important proposal and for the Commission’s continued focus on balancing regulatory flexibility with robust investor protection.

Chris Kearns — May 6, 2026
Subject: Public Comment on File No. S7-03-26 – Opposition to Semi-Annual Reporting Transition
To the Securities and Exchange Commission:
I am writing as a self-directed retail investor and software developer who builds custom analytical tools for portfolio management. I strongly oppose the proposal to shift from quarterly (10-Q) to semi-annual (6-month) reporting requirements.
Moving to a semi-annual schedule does not "modernize" our markets. Instead, it obscures them. Specifically, I would like the Commission to consider the following points:
 Institutional Information Asymmetry: In a 2026 market defined by high-frequency trading and real-time data, a six-month reporting gap is an eternity. Large institutional firms have the resources to "proxy" a company's health through alternative data methods such as satellite imagery, credit card scrapes, and supply chain tracking, et. al. The individual investor relies on the SEC’s periodic filings as the only verified "level playing field." Removing two of these checks per year hands a permanent, unfair advantage to institutions and hedge funds.
 The "Cost Savings" Fallacy: The argument that this change saves significant capital for issuers is mathematically flawed. These companies maintain the same accounting systems, the same internal audit teams, and the same compliance staff regardless of filing frequency. The cost of "preparing the materials" is a decimal point on the balance sheet of a mid-to-large cap firm. Trading market transparency for negligible administrative savings is a poor bargain for the American retail investor.
 The Risk of "Information Shocks": When reporting is frequent, the market can digest data in smaller increments. Moving to 180-day windows will lead to

massive, destabilizing "gap-downs" or "gap-ups" when the reports finally drop.
For those of us who manage risk using a 13-week performance window, a six-month vacuum makes disciplined risk management nearly impossible.
I urge the Commission to maintain the current quarterly reporting standards.
Transparency should not be sacrificed for the sake of corporate convenience.
Sincerely,
/s/
Christopher G. Kearns
RigidBody Tech LLC

Chris Ridder — May 6, 2026
Subject: S7-2026-15 From: Chris Ridder Affiliation: May 6, 2026 Our firm uses quarterly reports for investment analysis, and it is critical that
no change is made to the financial reporting period of 4 times each year.

We are against any change to Semi-Annual reporting and the use of form 10-S!

Conor M. — May 6, 2026
Subject: File No. S7-2026-15 From: Conor M. This proposed change in reporting requirements, if elected, will reduce information available to investors. This is directly opposed to any financial reporting standards framework. Halving required reporting will almost certainly lead to an increase in fraudulent activity.

Dakshesh Patel — May 6, 2026
Subject: File No. S7-2026-15 From: Dakshesh Patel Hello, This rule change is fine but requires an additional change similar to what Taiwan requires of all of it's publicly listed companies. "Listed companies in Taiwan must file monthly operating revenue reports by the 10th day of each calendar month for the preceding month. These reports must include operating turnover and self-assessed income." This information is posted without any commentary. Strictly facts of the business. The market doesn't need to know the quarterly statements and cash flows but it needs to know whether the companies are collecting revenues as they projected during their last semi-annual guidance. This is not an onerous requirement in the 21st century. Thank you

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Daniel Gopalan, CPA — May 6, 2026
Subject: File No. S7-2026-15 From: Daniel Gopalan I am against removing quarterly reporting. The financial markets move on information. Less information means less price discovery. This will reduce the efficiency of the markets and open the door for more accounting fraud to fester in the markets.

Daniel O' Donnell, Retired, Former Strategic Planning Executive — May 6, 2026
Subject: File No. S7-2026-15 From: Daniel O'Donnell As an investor and former strategic planning executive, understanding the financial position of any company is paramount to successful investing.

Reducing the frequency of reported financial details allows business to manage its data to cover potential issues. In addition, quarterly reporting allows any company to present the market with positive performance data or rational explanations for changing market conditions on an ongoing basis. In my opinion, reducing the frequency of reporting is a bad idea.

Eugene Stranch, Private Investor — May 6, 2026
Subject: File No. S7-2026-15 From: Eugene Stranch I'm against this rule! The current reporting requirement has worked well and is balanced between the Investor and reporting Company's benefits. This rule proposal will lessen transparency and favor Company's Management interests over Investor's interest.

Isaiah Owolabi, Founder and CEO, ESGine, Originator, ESG-as-Code — May 6, 2026
Subject: S7-2026-15: Webform Comments from Isaiah Owolabi From: Isaiah Owolabi Affiliation: Founder and CEO, ESGine I Originator, ESG-as-Code May 6, 2026 RE: Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies
File No.. S7-2026-15
Submitted by: Isaiah Owolabi, LL.M. (FinTech Law & Regulation)
Founder and CEO, ESGine Originator, ESG-as-Code& Washington, DC. Email: io@esgine.io
I want to start by saying I think this proposal is a step in the right direction. Quarterly reporting has created a rhythm that works well for some companies and feels like unnecessary overhead for others. Giving companies the flexibility to choose makes sense.
But I want to flag something that I do not think has been addressed clearly enough in the proposal, and it matters a great deal for how companies interpret this change.
Reporting frequency and disclosure obligations are two completely different things. One is about when you file. The other is about what the law requires you to say when you do.
A company that switches from quarterly to semiannual reporting does not reduce what it has to disclose.. It simply consolidates those disclosures into fewer filing events. The legal obligations remain exactly the same. The clause does not move. Only the calendar does.
I raise this because I have spent the past several years working at the intersection of law, technology, and ESG compliance. Through ESGine and ESG-as-Code, I have built a platform that evaluates ESG and climate disclosures against specific regulatory clauses across seven major frameworks including SEC Climate, CSRD, CARB SB253, CARB SB261, ISSB, UK FCA, and SFDR. The companies using it are not struggling with how often to report. They are struggling with knowing exactly what each regulatory clause requires and whether their disclosure actually satisfies it..
That is the harder problem. And it does not get easier with semiannual reporting. If anything it gets more concentrated because everything that would have been spread across three quarterly reports now has to land correctly in one semiannual report.
My concern is that some companies will read this proposal as a signal that the regulatory burden is easing. It is not. The burden is being reorganized. That is a meaningful distinction and I think the final rule should say so explicitly.
I would respectfully ask the Commission to include clear language in any final rule stating that the election of semiannual reporting does not reduce, defer, or modify any substantive disclosure obligation under the federal securities laws. Companies need to understand that frequency is a business decision. Compliance is a legal one.
I would also encourage the Commission to use this moment to highlight the importance of systematic, auditable compliance infrastructure. A company that can trace every disclosure to the specific regulatory clause that requires it is a company that can file quarterly, semiannually, or

annually with confidence. That traceability is what regulators actually need to see. It is also what ESG-as-Code& was built to provide.
I am happy to discuss any of this further if it would be helpful to the Commission staff.
Respectfully submitted,
Isaiah Owolabi, LL.M. (FinTech Law & Regulation)
Founder and CEO, ESGine
Originator, ESG-as-Code
Washington, DC
io@esgine.io
x.com/IsaiahOwolabi_
esgine.io

J R — May 6, 2026
Subject: File No. S7-2026-15 From: J R I respectfully oppose the proposal to reduce the frequency of required reporting for public issuers from quarterly to semi-annual. While I appreciate the objective of easing compliance burdens, I believe the proposal would have several unintended consequences that could ultimately undermine the transparency, efficiency, and integrity of U.S. capital markets, which are currently the world standard. First, reducing the cadence of financial reporting would materially diminish the timeliness of information available to investors. Quarterly reporting plays a critical role in providing up-to-date insight into an issuer's financial performance, liquidity, and emerging risks. Moving to a semi-annual model would lengthen the information gap between disclosures, increasing uncertainty and potentially impairing investors' ability to make informed decisions. In volatile or rapidly evolving industries this loss of timely visibility could be particularly significant. Second, the proposal may lead to increased market volatility and information asymmetry. In the absence of regular, structured reporting, market participants may rely more heavily on informal disclosures, selective communications, or non-GAAP metrics, which may not be subject to the same level of rigor or internal control. This dynamic could disproportionately benefit well-connected or institutional investors, to the detriment of broader market fairness. Third, quarterly reporting serves as a key discipline mechanism for issuers, reinforcing the importance of robust internal controls, close processes, and ongoing financial oversight. Reducing reporting frequency could inadvertently weaken these governance practices, leading to less frequent monitoring of financial trends, delayed identification of issues, and increased risk of error or misstatement accumulating over longer reporting periods. Additionally, from an audit and assurance perspective, interim reporting supports continuous engagement between auditors and management, facilitating earlier identification and resolution of complex accounting issues. A shift to semi-annual reporting could compress review timelines and increase the complexity and risk associated with interim reviews and annual audits. Finally, the U.S. reporting framework has long been viewed as a global benchmark for transparency and investor protection. A move away from quarterly reporting could represent a step backward relative to this standard and may negatively impact investor confidence in U.S. capital markets. For these reasons, I believe the current quarterly reporting framework strikes an appropriate balance between transparency and compliance burden and should be retained. Any efforts to reduce regulatory burden would be better directed toward simplifying disclosures, modernizing reporting requirements, or providing targeted relief for smaller issuers rather than reducing the frequency of financial reporting.

Jack Pieper — May 6, 2026
Subject: File No. S7-2026-15 From: Jack Pieper Hello, My name is Jack Pieper. I am a retail investor in US equity markets. I strongly urge the SEC to reconsider this proposal. As a shareholder in US

companies I demand to have access to quarterly reports detailing the financial situation of my companies. If this proposal mandated biannual audits, I would be more impartial. This proposal provides no additional verification of financial statements, and basically seeks to reduce public transparency of a companies performance. Thank you, Jack Pieper

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James Hastings — May 6, 2026
Subject: Proposed Reporting Change From: James Hastings Affiliation: May 6, 2026 I cannot begin to express how opposed I am as a small investor to the proposal of changing public company reporting from quarterly to semi-annual.

In this day of lightning speed info and adoption of AI in corporate accounting offices why propose less info being available? If anything I'd like to see MONTHLY information. A company can sink in 6 months causing catastrophic harm to investor's portfolios.

This cannot stand. Please reconsider.

Thank you for you attention to this matter.

James T Hastings
[REDACTED]

Jennifer R — May 6, 2026
Subject: File No. S7-2026-15 From: Jennifer R To the Securities and Exchange Commission: I am writing to oppose the Commission's proposed rule permitting public companies to replace quarterly Form 10-Q reporting with semiannual reporting on new Form 10-S. I understand the stated goal of reducing compliance burdens and giving companies more flexibility. However, the public markets do not exist only for the convenience of reporting companies. They exist because investors, employees, retirees, pension funds, analysts, and the broader public can rely on timely, standardized, and comparable information. Reducing mandatory reporting from quarterly to semiannual would weaken that foundation. Quarterly reporting is not just an administrative exercise. It is one of the core transparency mechanisms that allows investors to evaluate company performance, monitor risk, compare companies, and detect changes before they become larger problems. Moving to semiannual reporting would create longer periods where material business trends, financial deterioration, operational risks, liquidity concerns, or governance issues may remain less visible to the public. This proposal would also increase information asymmetry. Large institutional investors, insiders, sophisticated analysts, and market participants with access to alternative data may still find ways to monitor company performance between reports. Ordinary investors will not have the same access. A system that gives public companies less frequent disclosure obligations risks widening the gap between those with privileged or expensive information channels and those relying on public filings. I am also concerned that reducing reporting frequency could increase the risk of insider trading or perceived unfairness in the market. When companies go six months between required interim reports, insiders and select market participants may have access to meaningful performance information long before the public does. Even if existing rules still require disclosure of certain material events, semiannual reporting would reduce the regular cadence of structured, comprehensive financial disclosure. The proposal also raises concerns about comparability. If some companies continue quarterly reporting while others move to semiannual reporting, investors may lose a consistent basis for comparing companies across industries. Optional reporting flexibility may sound reasonable, but in practice it could create a fragmented disclosure landscape where

companies with weaker performance have an incentive to disclose less frequently. The Commission's mission includes protecting investors, maintaining fair and efficient markets, and facilitating capital formation. This proposal may reduce costs for some registrants, but those savings should not come at the expense of transparency, investor protection, market confidence, and fair access to information. For these reasons, I urge the Commission not to adopt the proposed semiannual reporting option. Public companies that access U.S. capital markets should continue to provide quarterly Form 10-Q reports as a baseline obligation of public ownership.

Jennifer Robespierre, Financial Advisor — May 6, 2026
Subject: File No. S7-2026-15 From: Jennifer Robespierre I find this proposal by the SEC troubling and feel the need to express why I feel this is a bad idea and a disservice to the finance sector. Quarterly earnings are an essential part of how I'm rebalancing the portfolios of my clients. Not only is this time an opportunity for me to engage with my clients and provide an overview of sector movement, but the transparency provided by earnings confirms the reasoning behind my decisions. While the majority of my clients work within the finance sector and are actively engaged in the markets, many of my clients rely on me to explain market shifts and provide calm when things are volatile. By reducing earnings report from 4 times a year to 2, you not only make my job and the job of everyone who provides financial advisory services more difficult, you will only add to the cloud of skepticism around the financial services industry. Our industry has a lot of regulation, and rightly so. We are held accountable for the financial future of our clients, so we need to know how companies are performing so that we can make the best decisions and recommendations. How can you continue to hold financial services professionals to a high standard and not those listed on the exchange?

Joseph Adair — May 6, 2026
Subject: File No. S7-2026-15 From: Joseph Adair I am AGAINST the proposed change that would allow companies that issue stock to submit financial reports on a semi-annual basis. The quarterly reports allow individuals, with limited resources, to review the quarterly data to determine if a Company stock should be bought or sold. This would be like returning to the days before computers when you had to track the stock's price using the newspaper and when I had to go to the library archives section to see how a Company was performing.

Joshua Maddox — May 6, 2026
Subject: S7-2026-15: Webform Comments from Joshua Maddox From: Joshua Maddox Affiliation: CPA May 6, 2026 I am strongly in favor of reducing the frequency of extensive financial reporting for publicly traded companies. Lengthy quarterly filings create an undue burden on smaller publicly traded companies and disincentivize business participation in stock markets, leading to fewer stocks available to the public and more businesses owned by private equity.
To balance the informational needs of investors with the administrative burden placed on management, I propose the following: retaining the 10K in its current form, removing the requirements for 10Q, and formally requiring the quarterly earnings releases investors actually depend upon. These earnings releases would be required to include, at minimum, a balance sheet and income statement. This regulatory update should satisfy investor concerns without the excessive reporting required under the current rules.

Kent Slocum — May 6, 2026
Subject: File No. S7-2026-15 From: Kent Slocum Modern corporations need more oversight and accountability, not less. Reducing annual reporting requirements for companies from quarterly to biannually will only hurt investors and damage what little goodwill remains between the American public and the corporate sector. US regulators are already seen as extremely partisan and highly corrupt; taking this action will only serve to remove all doubt that the SEC serves business interests, not the interests of ordinary, hard-working, blue-collar Americans.

Lee Michael Tomko — May 6, 2026
Subject: File No. S7-2026-15 From: Lee Michael Tomko The rule change would be worse for investors because there would be less available information due to delay. I use this information. Quarterly is fine, twice a year is too slow and monthly would be preferred.

Manish D — May 6, 2026
Subject: File No. S7-2026-15 From: Manish D This is not a good idea. Quarterly reporting is what keeps the managers focused on efficient utilization of resources and is the bulwark of efficient markets which Europe' s market are not. This level of transparency is what makes US capital market unique.

Matthew Truty — May 6, 2026
Subject: File No. S7-2026-15 From: Matthew Truty I write this as an individual investor and compliance professional that stands strongly against this proposal. Although we see elite investors like Warren Buffett and Jamie Dimon comment how quarterly reporting has "contributed to the decline in the number of public companies in America over the past two decades,"" of what relevance is this to the individual investor, to which the Commission is responsible for protecting? On the SEC's website, the mission statement is clear that its pillars are protecting investors, maintaining fair, orderly and efficient markets, and facilitating capital formation. I don't believe it's any coincidence that the protection of investors is the number one priority listed in the mission statement, and here's a great opportunity to assert that. Lastly, does the expansion of publicly traded companies make up for the possibility of an Enron-like disaster repeating? Is $60B in investor losses a sufficient tradeoff for more lax reporting standards? Why give publicly traded companies any more opportunity to dupe the individual investor? Let's prioritize what helps American citizens and the retail investor, not the agenda of the elite investor. Thank you for your time and consideration.

Mike Sumrow — May 6, 2026
Subject: File No. S7-2026-15 From: Mike Sumrow I strongly oppose the proposed SEC rule change to reduce public company reporting requirements from quarterly to semiannually. As a private investor, I insist on transparency of companies through quarterly fiscal reporting. The burden of quarterly reporting is small today, in this age of computers and business software. I will check my investments and sell any company that adopts the semiannual reporting rule, should the SEC establish such a rule.

Morten Hansen — May 6, 2026
Subject: File No. S7-2026-15 From: Morten Hansen Public Comment on Proposed Rule S7-2026-15 - Semiannual Reporting To the Securities and Exchange Commission, I am submitting this comment in opposition to the proposed amendments under File Number S7-2026-15, which would allow public companies to file semiannual reports in lieu of quarterly reports. I am a software developer building financial transparency infrastructure that tracks institutional investment activity using public SEC filings, on-chain blockchain data, and real-time disclosure feeds. My perspective is technical and practical: the cost savings argument underpinning this proposal is obsolete, and the proposal moves in the wrong direction at precisely the wrong moment. The compliance cost burden cited in support of this rule assumes a world of manual accounting, physical filings, and costly reconciliation processes. That world no longer exists for the vast majority of public companies. Modern financial systems are digital, automated, and continuously maintained. The marginal cost of packaging already-maintained books into a quarterly filing is minimal. The heavy lifting -auditing, internal controls, financial statement preparation - happens on a rolling basis regardless of reporting frequency. Reducing filings from four to two per year does not meaningfully reduce that burden. More importantly, this proposal ignores where financial markets are heading. Blockchain-based financial infrastructure - already live and operational on networks including XRP Ledger and Stellar - enables continuous, real-time, permissionless disclosure. Institutional transactions are already being recorded on public ledgers with millisecond timestamps. The trajectory of modern capital markets is toward greater transparency and higher frequency disclosure, not less. Proposing to halve reporting frequency in 2026 is a step backward relative to where the technology already is. Reducing disclosure frequency does not harm all market participants equally. Institutional insiders, large asset managers, and company executives maintain continuous access to operational data regardless of what is filed publicly. Retail investors and independent analysts depend entirely on public filings. Extending the blind spot from 90 days to 180 days widens an already significant information asymmetry - and does so in a way that primarily benefits those who already have the least need for public disclosures. Academic research supports this concern. Studies of European markets, which moved to semiannual reporting before partially reversing course, found that reduced reporting frequency created information vacuums that caused investors to overreact to peer-firm disclosures and produced more volatile, less efficient stock prices. The U.S. should not repeat that experiment. I urge the Commission to reject this proposal and instead direct its attention toward modernizing disclosure infrastructure - leveraging existing and emerging technology to make reporting more frequent, more accessible, and more useful to all market participants, not less. Respectfully submitted, [Morten Hansen] [Tampere, Finland]

Neil P. Osnato — May 6, 2026
Subject: Comment on Release No. 2026-42 — Optional Semiannual Reporting and Market Reliance on Verified Operating Data From: Neil P. Osnato Affiliation: May 6, 2026 To the Securities and Exchange Commission:

I am submitting this comment regarding Release No. 2026-42, “SEC Proposes Amendments to Permit Optional Semiannual Reporting by Public Companies.”

The proposal raises an important question beyond the commonly discussed tradeoff between regulatory flexibility and disclosure frequency. It also raises a market-function question: what happens when the interval between verified financial reporting “reality checks” expands from three months to six months?

Quarterly reporting does not eliminate uncertainty, nor does it prevent markets from relying on estimates, guidance, sell-side models, or alternative data. But it does compress the period during which management assumptions, consensus expectations, and market narratives can drift materially from underlying operating conditions before being reset by standardized financial disclosure.

If public companies are permitted to elect semiannual reporting, investors may place greater reliance on interim guidance, unaudited narratives, alternative data, and model-driven estimates between filings. This may be especially important in capital-intensive sectors where operating risk can form before it appears cleanly in financial statements, including utilities, energy infrastructure, AI infrastructure, data centers, advanced manufacturing, transportation, and other long-lived asset sectors.

In these sectors, material developments often emerge through changes in operating assumptions: demand durability, utilization, construction timelines, project cost escalation, customer commitments, supply-chain constraints, rate recovery expectations, and capital-allocation decisions. Less frequent standardized reporting could increase the duration over which such assumptions remain unverified by formal financial disclosure.

For that reason, I respectfully encourage the Commission to evaluate not only whether optional semiannual reporting reduces compliance burden, but also whether longer reporting intervals may increase market reliance on non-standardized operating signals between filings.

The relevant issue is not simply whether quarterly or semiannual reporting is preferable. It is whether investors retain sufficient decision-grade information to distinguish durable operating performance from assumption-driven performance during longer intervals between required reports.

If the Commission proceeds with an optional semiannual reporting framework, it should consider whether additional safeguards, disclosure expectations, or sector-sensitive guidance may be appropriate where long-lived capital commitments, major infrastructure programs, large customer concentration, or material demand assumptions are central to investor valuation.

Respectfully submitted,

Neil P. Osnato

Omer Yousif, PhD — May 6, 2026
Comment Statement to the Securities and Exchange Commission
Re: Proposed Amendments to Permit Optional Semiannual Reporting by Public Companies-

Release No. 2026-42

Dear Commissioners of the SEC,

I am writing to formally express my opposition to the Commission's proposal (Release No. 2026-42) to permit public companies the option of semiannual reporting via Form 10-S. While I recognize the Commission's intent to alleviate regulatory burdens and mitigate "short-termism," this proposal represents a significant retreat from the transparency and data-frequency standards that have historically made the U.S. capital markets the most trusted and liquid in the world.

My opposition is based on the following primary concerns:

1. Erosion of Transparency and Price Discovery

The quarterly reporting cycle (Form 10-Q) provides the essential "heartbeat" of market information. Moving to a six-month reporting interval would create massive informational "dead zones," leading to increased market volatility as investors are forced to rely on speculation rather than verified financial data for half the year. This degradation of information quality will inevitably impair efficient price discovery.

2. Information Asymmetry and Insider Risk

Extended reporting gaps provide a structural advantage to insiders and institutional entities with direct access to management, to the profound detriment of retail investors. Widening the window between public disclosures increases the risk of information leakage and heightens the potential for insider trading, undermining the SEC's core mission of investor protection.

3. Technological Obsolescence of the "Regulatory Burden" Argument

The proposal's justification—that quarterly reporting is an undue administrative burden—fails to account for the current technological landscape. In 2026, the widespread adoption of Generative AI, automated XBRL integration, and real-time ledger systems has fundamentally transformed financial reporting.

• Reduced Compliance Costs: AI-driven financial reporting tools have significantly lowered the marginal cost and labor required to produce 10-Q filings.

• Modernized Oversight: If a public company possesses the digital infrastructure to compete in the modern market, it possesses the capability to provide quarterly snapshots. To suggest otherwise ignores the efficiencies gained through contemporary enterprise resource planning (ERP) systems.

4. Market Fragmentation and Comparability Issues

An "optional" reporting framework will lead to a bifurcated market. Investors will struggle to compare a quarterly-reporting company against a semiannual competitor. This lack of standardization will likely result in a "transparency discount" for semiannual filers, potentially increasing their cost of capital—the exact opposite of the proposal's intended effect.

5. Failure to Address "Short-Termism"

There is no empirical evidence that reducing the frequency of financial reporting will cause management to prioritize long-term growth. True long-termism is driven by corporate culture and executive compensation structures, not by withholding material financial information from the public for six months at a time.

Conclusion

At a time when technology allows for more transparency, not less, the SEC should be leveraging modern technologies to make disclosures more accessible and timely, rather than permitting companies to retreat into a six-month silence. I urge the Commission to withdraw this proposal and maintain the quarterly reporting standards that ensure a level playing field for all market participants.

Sincerely,

Omer Yousif, PhD

Oscar L . Perez — May 6, 2026
Subject: File No. S7-2026-15 From: Oscar L. Perez Under no circumstances should this move forward. As a retail investor, it is already difficult to access or contact corporate investor relations people at firms for various reasons. Although it is true that there is some short-term minded incentive to focus on earnings beats every quarter, which hinders the long term, this is a management issue, not an investor issue. If firms do not like the quarterly reporting system, it shows their own short-term focus and bias. Management sets the tone at the top. If they focus on the quarters and not the years, investors will focus on the quarters, not the years. This is a self-fulfilling prophecy. A firm culture issue, not a systematic issue. Sincerely, Oscar L. Perez

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Patricia Joseph — May 6, 2026
Subject: File No. S7-2026-15 From: Patricia Joseph That quarterly reporting takes time away from managing a business is NOT TRUE. In my experience in senior management roles in ops and finance at Fortune 500 companies, quarterly reporting enhances performance. The process of preparing for quarterly reports communicates what's really going on up and down the chain of command and of promotes accountability. Like early warning system if there are problems. Twice a year? A lot of bad things can happen in 6 months.

Steven A. Collazo, BBA Student at UPR Cayey; Individual Investor — May 6, 2026
Subject: File No. S7-2026-15 From: Steven A. Collazo As far as reporting goes, it seems like this piece of legislation is made to deregulate the stock market further and loosen rules that have already worked well in favor of investors and maintain the trust that helps the stock market outpace the real economy. Most recently, the gains achieved on April occured thanks to Q1's reports being mostly positive after what seemed to be an uncertain time in March. If companies were given the option to perform semi-annual reporting, they'll go through the path of least resistance and leave investors in the dark as to their daily operations. A better option would be to provide enough incentive to perform quarterly, bimonthly or monthly reporting that the only companies that choose semi-annual reporting are the ones where they see redundancy compared to the benefits provided to them and the shareholders to performing quarterly reports. Unless the world miraculously stabilized overnight, quarterly reporting keeps all investors up to date with the constant goings of the planet, which helps maintain premiums in stock market prices as any uncertainty is quelled by financial reporting. Beyond the financial gains, I and other investors have found the quarterly reports quite useful and properly up-to-date. Usually, anything that is more than a few months old will lose its relevance and it will happen much sooner if something major happens like a war, or tariffs, or the many stints of the current administration that have affected business on more than just a quarterly basis. Institutionals and individual investors alike will not only benefit from quarterly reports, but from more frequent reporting the likes Progressive (PGR) have achieved with their monthly updates. There have also been times when I've been able to make use of quarterly reports to avoid entire bankruptcies that would have happened months later due to how quickly some financials have deteriorated. Semi-annual reports put investors at greater risk of financial loss and may erode the trust and goodwill of the US stock market at a global level, as fraud can be more easily achieved with more lax reporting requirements.

Tan Banh — May 6, 2026
Subject: File No. S7-2026-15 From: Tan Banh To the Securities and Exchange Commission,I am writing to express my strong opposition to the proposal to move from quarterly (Form 10-Q) to

semiannual (Form 10-S) reporting. While the stated goal is to reduce "short-termism," the actual result will be a dangerous reduction in market transparency that disproportionately harms retail investors. The current quarterly structure is the "gold standard" for a reason. Extending the reporting gap to six months creates a massive "dark period" that gives an unfair advantage to institutional firms and insiders. Large hedge funds and advanced firms already use alternative data such as satellite tracking of retail parking lots, private shipping manifests, and high-frequency credit card data to predict company performance in real time. Retail investors do not have access to these expensive tools; we rely on the 10-Q to level the playing field. By removing the quarterly requirement, the SEC is essentially ensuring that by the time a retail investor sees a semiannual report, the "news" is already six months old and has been fully traded upon by those with better technology. Furthermore, a 180 day gap between financial disclosures creates a breeding ground for insider trading. When material changes in a company's health are not disclosed for half a year, the temptation and opportunity for those with "inside" knowledge to front run the public grow exponentially. I urge the Commission to maintain the current quarterly reporting frequency to ensure the markets remain fair, transparent, and accessible to everyone, not just those with the most advanced tracking technology. Sincerely, Tan Banh

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Thomas M. Stoops — May 6, 2026
Subject: File No. S7-2026-15 From: Thomas M. Stoops Strongly oppose this proposed rulemaking to reduce the frequeny of requirred reporting publicly traded companies. Less reporting means less transparency for the investment community while increasing risk at the same time. A corporation is meant to take on risky business enterpriseand without transparency, the investors will be asked to potentially accept unacceptable risk.

Udayan J. Parikh — May 6, 2026
Subject: File No. S7-2026-15 From: Udayan J. Parikh As a retail investor, I rely on the quarterly earnings report that are given to me on media by the executives of publicly traded companies. It gives me how the company is performing and what the future holds to my investments. By going to have them go semiannually, it poses risk to investment, as the history shows many companies have gone from top to delisting from stock market in matter of few days. I completely agree that quarterly reporting standards might be overkilled to management of the company and costly; at the same time it is crucial for investors for transperancy. Perhaps better solution is to have Quadrimester (every 4 months) rather than every 3 months. Going semianually has a huge risk as it is unchartered territory and do not know what can go wrong for investors. By going every 4 months, investor still get enough transparency and management can save cost and focus more on running a company that worry about what to report to investor, as it does take quite some management time on preparing for report every 3 months.

Adam, Technical Program Manager, AI & Clinical Technology MBA — May 5, 2026
Subject: File No. S7-2026-15 From: Adam I am submitting this comment in strong opposition to the proposed amendments that would allow public companies to file semiannual reports in lieu of quarterly reports on Form 10-Q. The SEC's mandate is investor protection. This proposal moves in the opposite direction. Reduced transparency increases investor risk. Quarterly reporting gives investors, analysts, and the market timely signals to price risk accurately. Moving to semiannual reporting creates a six-month information vacuum. Academic research has documented that reduced reporting frequency leads investors to overreact to peer-company earnings, overcorrect

when reports do arrive, and experience greater price volatility — not less. Less transparency does not produce more efficient markets. It produces less efficient ones. The 2008 financial crisis is not ancient history. The systemic failures that nearly collapsed the global economy were enabled by opacity, inadequate disclosure, and insufficient oversight of corporate financial conditions. The regulatory response to that crisis was built on the premise that investors need more information, more frequently — not less. We have not resolved the structural vulnerabilities that made that crisis possible. Loosening disclosure requirements now is not reform. It is regression. “Optional” frameworks erode in practice. Framing this as voluntary flexibility understates the real-world dynamics. When large-cap companies adopt semiannual reporting, smaller firms face pressure to follow to reduce compliance costs. What begins as an option becomes the floor. Investor protections are weakened for the entire market, not just the companies that elect the new cadence. Compliance cost arguments do not justify the tradeoff. The burden-reduction case rests on the costs to companies. The SEC’s obligation runs to investors, not issuers. Shifting that cost onto investors — in the form of information asymmetry, increased risk, and reduced ability to make informed decisions — is not a net regulatory benefit. It is a transfer of risk from corporations to the public. The SEC should be strengthening oversight, not contracting it. Bad actors exist in public markets. They always have. Quarterly reporting does not prevent fraud, but it shortens the window in which fraud can go undetected. Extending that window by six months is a gift to those who exploit information gaps. I urge the Commission to reject this proposal and reaffirm its commitment to the transparency standards that have distinguished U.S. capital markets for over five decades.

Andrew Neumeier — May 5, 2026
Subject: File No. S7-2026-15 From: Andrew Neumeier Good Day, I will be very brief. I have read about the proposed rule change regarding the quarterly reporting requirement by the SEC that would allow companies to file them less often, semi-annually. My wife and I are individual investors, investing for our future, our retirement and that of our extended family. We rely on Quarterly Reports from the companies whose stock we own. It creates more transparency, and allows us to make investment decisions as we need to. We need more information, not less of it. The SEC proposal gives me less information, exactly what I do not want, the opposite of what we need to monitor our investments. About a year ago, we sold all stock in one of our companies. We did this because of information they provided in a Quarterly Report. We were months ahead of the curve, we sold it before the trouble started that we feared from the information provided in that single report. Had that company not been required to file those reports we would have been late in our sale of that company. Our investment would have been hurt. We ask you to leave things as they are. We request that Quarterly Reports as a SEC requirement be continued, for our own good and that of other investors. More information is better, much better. More transparency is better. We think the job of the SEC is to protect investors, you can help to protect us by requiring companies provide Quarterly Reports. Thank you.

Andy Black, Investor — May 5, 2026
Subject: File No. S7-2026-15 From: Andy Black I respectfully oppose any efforts to loosen or eliminate quarterly reporting requirements for public companies. As an investor, I rely on timely, standardized disclosures to make informed decisions, assess risk, and monitor company performance. Quarterly reporting promotes transparency, market efficiency, and accountability by ensuring that material information is disclosed on a consistent and predictable basis. Reducing the frequency or rigor of these reports would likely increase information asymmetry, disadvantage retail investors, and diminish confidence in public markets. While concerns about short-termism are valid, they can be addressed through improved disclosure practices and guidance rather than by reducing

transparency. Maintaining robust quarterly reporting standards is essential to preserving investor trust and the integrity of U.S. capital markets.

Anonymous — May 5, 2026
Subject: File No. S7-2026-15 From: Anonymous This is not in the public's interest A lot of BAD can happen in 6 months which can be caught better in 3. Subscriber loss? find out better in 3 Fewer Diners? find out better in 3 Fuel costs going to cause a loss next Q? find out better in 3 so on A lot of BAD can happen over 6 months and it is better to find out in 3. It is in the public's interest to know material information in 3 months over six.

Anonymous, Individual Investor — May 5, 2026
Subject: File No. S7-2026-15 From: Anonymous the quarterly reporting frequency, while burdensome, is necessary for shareholders to understand how the business they have invested is doing. We need at least unaudited quarterly statements. Competition is intense in this world and businesses are hardly stagnant over 6 months. I wish the SEC would spend more time prosecuting market manipulation, insider trades which are very obvious these days.

Bill Korn, Board Member and Audit Chair of Jerash Holdings (US) Inc., and Board Member and former CFO of CareCloud, Inc. — May 5, 2026
Subject: File No. S7-2026-15 From: Bill Korn While I see the appeal for many issuers of only reporting twice a year, investors are better served with quarterly reporting, and the Board can do a more effective job of assessing performance with quarterly reports. If we allow issuers the option of choosing semi-annual reporting, it would be helpful to relax the timeframe for reporting if they choose to stay with quarterly. I would rather see a quarterly report 60 days after quarter-end then wait for a semiannual report 40 or 45 days after the end of the half. Especially for smaller reporting companies, a little extra time might encourage them to stay with quarterly reports.

CH Young — May 5, 2026
Subject: S7-2026-15: Webform Comments from CH Young From: CH Young Affiliation: May 5, 2026 This is a very bad idea. Singapore implemented semiannual reporting years ago. The result is company's disclosure became worse, transparency suffered, trading volume dwindled and valuations suffered. Now it is trying to encourage quarterly updates. Making it easy for companies is finding a wrong shortcut and a loser mentality. Companies are well aware of all obligations as public companies. They shouldn't list if they find it onerous. Don't come into the game if they can't cope. You don't get good players by making things easier. Also, it will skew the information dissemination to institutional investors who have direct access to key executives of companies, which is to the disadvantage of retail investors.

Chris Curnan — May 5, 2026
Subject: S7-2026-15: Webform Comments from Chris Curnan From: Chris Curnan Affiliation: May 5, 2026 This rule will harm small investors and keep investors in the dark about the company finances for an extended period of time. Companies that choose to do this will not be held accountable to

extended periods of time. This is a terrible idea and harms the trust of US public companies.

Daniel Plowman — May 5, 2026
Subject: File No. S7-2026-15 From: Daniel Plowman I feel like semiannual reporting is a win for regular people. When companies report twice a year, they are not running each quarter with a focus only on earnings. With fewer mandatory reporting periods, leaders can manage their businesses and do what is best for the people they serve rather than serving only shareholders. I invest and really only pay attention to Q2 and Q4 earnings anyway. Those two quarters are centered on the ideal spending seasons, spring and winter. Preparing for summer and Christmas (holiday) shopping. However, I can see this going both ways, opening up less oversight and, essentially, creating opportunities for fraud. That being said, I still fully support semiannual reporting and feel it will help people who rely on businesses for services or goods rather than having those businesses operate in a manner that does not treat each customer fairly.

David Bach, Bach Financial Literacy Consulting — May 5, 2026
Subject: File No. S7-2026-15 From: David Bach Sir or Madam: Two reasons to avoid semi-annual reporting. (1) Less transparency leads to more uncertainly, which leads to less trading and greater volatility. This increased risk will lower stock prices. That upsets investors, leading to further less trading. The downward cycle continues. (2) Companies should not bite the hand that feeds them. Upset investors may not support the companies' future funding needs.

Erik Swanson — May 5, 2026
Subject: File No. S7-2026-15 From: Erik Swanson I am writing to express my strong opposition to the Commission's proposal to permit certain issuers to report on a semiannual basis rather than quarterly. Reducing the frequency of required disclosures would materially weaken the transparency framework that underpins U.S. capital markets. Quarterly reporting has long served as a foundational mechanism for ensuring that investors receive timely, decision-useful information about an issuer's financial condition, risk exposures, and operational performance. Moving to a semiannual cadence would create extended periods in which material developments may go unreported, increasing information asymmetry between insiders and the investing public. This would undermine market efficiency and elevate the risk of mispricing, volatility, and unequal access to critical data. The Commission has repeatedly emphasized that transparency is essential to investor protection and to maintaining confidence in U.S. markets. Allowing issuers to report only twice per year runs counter to that principle. In an environment where business conditions, macroeconomic factors, and risk profiles can shift rapidly, less frequent reporting would leave investors with outdated information for longer periods and impair their ability to make informed decisions. While the proposal suggests that reduced reporting may lessen compliance burdens, any marginal administrative benefit is outweighed by the significant costs to market integrity. The existing quarterly framework strikes an appropriate balance between issuer obligations and investor needs, and it should be preserved. For these reasons, I respectfully urge the Commission not to adopt the proposed rule permitting semiannual reporting. Maintaining robust, frequent disclosure requirements is essential to protecting investors and sustaining the transparency that has long distinguished U.S. capital markets. Thank you for considering this comment.

Henggao Cai — May 5, 2026
Subject: S7-2026-15: Webform Comments from Henggao Cai From: Henggao Cai Affiliation: May 5, 2026 I am submitting this comment as an individual investor and member of the public. I write in strong opposition to this proposal. While framed as a modernization of an outdated framework, this rule would, in practice, reduce the flow of standardized financial information that retail investors depend on to make decisions and it would do so for the primary benefit of corporate management teams, not the investors the Commission is charged with protecting.
The SEC's core mandate under the Securities Exchange Act is to protect investors, maintain fair and orderly markets, and facilitate capital formation.. This proposal inverts that priority. It privileges corporate convenience over investor access, and it does so without credible evidence that quarterly reporting is actually causing the harms its critics claim.
The short-term argument does not hold up. The central justification for this rule is that quarterly reporting forces managers into short-term decision-making. This argument has been repeated for years by executives and lobbyists, but the empirical record does not support it. Academic research examining companies that shifted to semiannual reporting in the UK and EU found no meaningful improvement in long-term investment behavior. What it did find was increased stock price volatility, investor overreaction in the absence of own-firm disclosures, and overcorrection when semiannual reports finally arrived. The Commission is proposing to restructure a 50-year disclosure regime based on a premise that peer-reviewed research has already substantially undermined.
Retail investors will bear the cost of this rule. Institutional investors, hedge funds, and company insiders do not depend on quarterly 10-Q filings the way retail investors do. They have access to earnings calls, analyst relationships, roadshows, and proprietary data services. Retail investors are the people this agency exists to protect, rely on standardized, mandatory disclosures as their primary window into how a company is actually performing. Doubling the gap between those disclosures from three months to six creates a structural information advantage for sophisticated participants and leaves ordinary investors operating on assumptions for longer periods. This is not a theoretical concern. It is a predictable and documented outcome.
The Form 8-K backstop is not an adequate substitute. The proposal appears to rely on current-event 8-K filings to bridge the information gap between semiannual reports. But 8-K filings are management-discretionary, non-standardized, and cannot substitute for the systematic financial data, such as revenue, earnings, cash flow, balance sheet changes that Form 10-Q requires. A company that elects semiannual reporting could go six months without giving investors a standardized, auditable view of its financial condition, entirely within the rules as proposed.
The "optional" framing obscures the aggregate harm. Because this is presented as a voluntary election, proponents argue that market forces will discipline companies that reduce disclosure. That argument fails for several reasons. First, retail investors often cannot easily identify which companies have switched to semiannual reporting or understand the implications when they do. Second, the companies most likely to elect semiannual reporting are smaller, less-covered firms where information is already scarce, which is precisely where retail investors are most exposed. Third, once semiannual reporting becomes normalized, investor expectations will adjust downward and the transparency premium will erode.
I urge the Commission to withdraw this proposal. If the Commission is genuinely concerned about compliance costs for smaller issuers, there are targeted ways to address that and streamlining the content requirements of Form 10-Q, extending filing deadlines for non-accelerated filers, or providing technical assistance without eliminating the quarterly disclosure cadence that has underpinned market confidence for over half a century.
Flexibility is not a regulatory virtue when the costs fall on those with the least access to alternative information. I ask the Commission to reject this rule and reaffirm its commitment to investor protection as its primary obligation.
Thank you for considering this comment.
Henggao Cai

Jeremiah Schuur — May 5, 2026
Subject: File No. S7-2026-15 From: Jeremiah Schuur I strongly oppose the proposed SEC rule allowing semiannual rather than quarterly reporting by public companies. The strength and global dominance of U.S. capital markets rests in large part on the availability of timely, reliable, standardized public information. Frequent disclosure reduces information asymmetry, improves price discovery, lowers the cost of capital, and promotes confidence in the fairness and transparency of our markets. Quarterly reporting is particularly important for individual investors, who do not have access to the private channels, institutional research, or insider relationships available to large financial firms. Reducing the frequency of mandatory reporting would disproportionately benefit sophisticated market participants while increasing informational disadvantage and uncertainty for ordinary Americans whose retirement savings are invested through 401(k)s, pensions, and mutual funds. At a time when confidence in markets and institutions is critically important, the SEC should strengthen - not weaken - the flow of accurate public information. The transparency and accountability created by regular reporting requirements are a major reason global investors continue to trust and invest in U.S. markets. Moving to semiannual reporting would represent a step backward for market integrity, investor protection, and long-term public confidence.

Joe Beverly, Former Business Owner, Current Investor in Publicly Owned Securities — May 5, 2026
Subject: File No. S7-2026-15 From: Joe Beverly I would be opposed to such a change. Any company, whether public or private, should be preparing and reviewing monthly financial statements. If monthly statements are being prepared, with modern accounting systems, it is not difficult to print quarterly statements. I admit there is more work to be done than just printing the statements, but I believe investors in public companies should not have to wait for six months to get an update from a public company.

John Boyar, CPA — May 5, 2026
Subject: File No. S7-2026-15 From: John Boyar I do not support this move. As someone who has experience in the financial markets, we should not be making moves to reduce transparency between companies and their investors.

John Cheppo — May 5, 2026
Subject: S7-2026-15: Webform Comments from John Cheppo From: John Cheppo Affiliation: May 5, 2026 Dear SEC,
This is an awful idea. I have worked in companies for decades and have now retired. This would not change any long term behaviors, and simply just increase non-transparency and further harm individual investors ability to identify, assess and mitigate risks. Quarterly reporting is a bedrock of making companies try to do the right thing, it's not a problem. I cannot even believe this is up for consideration. Do not permit this please.

John Flynn Jr. — May 5, 2026
Subject: File No. S7-2026-15 From: John Flynn Jr. I am writing to express my strong opposition to the proposal that would allow U.S. public companies to report earnings on a semiannual basis

instead of quarterly. Quarterly reporting is one of the few mechanisms that ensures timely transparency, market discipline, and early detection of financial stress. Reducing reporting frequency would: Increase information asymmetry between insiders and the investing public Delay the visibility of deteriorating fundamentals, allowing problems to compound before investors can react Reduce accountability for management teams who already face limited scrutiny between earnings cycles Increase volatility, as markets would be forced to digest twice as much information at once Weaken U.S. market leadership, which has historically been built on rigorous disclosure standards The argument that quarterly reporting creates "short-termism" is overstated. Companies already have tools to guide long-term expectations without reducing transparency. Investors, analysts, and regulators rely on quarterly data to monitor risk, capital allocation, and operational performance. Semiannual reporting would remove a critical safeguard. For these reasons, I urge the Commission to withdraw or substantially reconsider this proposal. The costs to market integrity and investor protection far outweigh any claimed benefits. Thank you for considering this comment. John Flynn Jr.

Jose G. Martinez, Private Investor — May 5, 2026
Subject: File No. S7-2026-15 From: Jose G. Martinez As a private investor, I strongly prefer that public companies continue reporting earnings quarterly rather than semiannually. Quarterly reports provide timely transparency, help investors make informed decisions, and maintain accountability in the markets. Reducing the frequency of reporting would limit access to current financial information and could increase uncertainty for individual investors who rely on regular updates to evaluate company performance.

Ken Stack — May 5, 2026
Subject: File No. S7-2026-15 From: Ken Stack Why is this all or none and a scaled back compliance burden is not being considered for companies in say q2 and q3 with start and end year more comprehensive reporting? Or another alternative ; a reduced burden where it makes sense across the board with the existing cadence intact. As the proposal itself noted there are significant differences between public companies. If changing the reporting structure why not have qualification criteria to be met and maintained enabling only qualifying companies earning it along with investor trust the option to reduce their reporting burden? This carrot may incentivize better accounting and reporting behaviors as accounting deviations from accepted standards and outright fraud are not unheard of. Reducing the compliance burden to encourage companies to go public is attractive but to not do this thoughtfully creates more uncertainty and unknown risk for investors with less public information. It is the latter goal; investor well being that should remain the primary focus here. Existing investors need a vote on their holdings before reporting levels at their jnvestment decrease at a bare minimum. To follow one's investment through social media as a primary source of information as mentioned in the proposal is incredibly discouraging.

Lora Jones, CFO, National Bankshares, Inc. — May 5, 2026
Subject: File No. S7-2026-15 From: Lora Jones We are in favor of the proposed rule. The rule will give companies the ability to choose the option appropriate to their shareholders' preference and provide greater ability to manage reporting resources.

Mark Hyman, CPA — May 5, 2026
Subject: File No. S7-2026-15 From: Mark Hyman I do not like this option. I am an investor and require the greater frequency of quarterly reporting vs semi-annual. Quarterly reporting requires each company to "get their house in order" for the quarterly reporting cycle. That discipline is very useful to outside investors.

Mark Patterson — May 5, 2026
Subject: S7-2026-15: Webform Comments from Mark Patterson From: Mark Patterson Affiliation: May 5, 2026 As a retail trader, I oppose this amendment because I use the quarterly reports to adjust my investment strategies.

Marly Reese, Investor & CPA — May 5, 2026
Subject: File No. S7-2026-15 From: Marly Reese This is terrible for retail investors and only widens the information and access gap that institutional firms and day to day citizens have when looking at investment opportunities.

Michael Shore — May 5, 2026
Subject: File No. S7-2026-15 From: Michael Shore Under NO conditions should companies be allowed to only report every 6 months instead of quarterly. History, reaching back centuries, is full of companies acting illegally; the only way that behavior comes to light is through their quarterly reporting (and not always then, if they falsify financial records). Leaving companies to only report every 6 months would greatly increase the potential harm to investors with the corresponding damage to the stock markets and the US economy. It is best to catch such illegal behavior earlier, while it's a smaller problem, instead of giving companies more time to create a catastrophe. Protect the markets!

Peter Cwik — May 5, 2026
Subject: File No. S7-2026-15 From: Peter Cwik Keep the filing quarterly do not make it semi annual. We won't know for six months of the company is screwing us. Are you out of your mind? Do not change the rule!!!

Peter Ford — May 5, 2026
Subject: File No. S7-2026-15 From: Peter Ford 1. Information gaps create pricing inefficiencies and risk. Quarterly earnings have been the bedrock of fundamental analysis for decades. Cutting reporting to twice a year means investors go six months without an auditor-reviewed financial picture of a company. For individual investors, that's blind flying. For advisors managing client portfolios, it means extended periods where you simply don't know if the thesis on a position has changed. Professional advisors who rely on 10-Q data for position monitoring, valuation updates, and risk flagging would face a material degradation in signal quality. 2. "Optional" won't stay optional for long and the wrong companies will opt in. The framing as optional makes this sound benign. But in practice, companies with something to hide between periods. Those with deteriorating margins, rising debt, operational problems are the most motivated to elect semiannual filing. High-quality,

stable businesses have little to gain. This creates adverse selection: the universe of semiannual filers will be skewed toward companies with elevated opacity risk, right at the moment investors have less visibility. 3. It undermines earnings-based risk management. Professional advisors use quarterly filings for far more than earnings: they track working capital trends, debt covenant headroom, revenue seasonality, segment-level performance, and management guidance credibility. A six-month gap makes all of this harder. Sector-sensitive portfolios where conditions shift materially quarter to quarter would be particularly exposed. 4. The market efficiency argument cuts the other way. Proponents (echoing Chairman Atkins' language about companies determining "the interim reporting frequency that best serves their business needs") frame this as reducing burden. But capital markets are efficient because information flows continuously and uniformly. Allowing a two-tier system fragments that. Stocks of semiannual filers would likely trade at a discount — a permanent information-risk premium, which ironically hurts the very companies that elect the option.

Ronney Davis — May 5, 2026
Subject: File No. S7-2026-15 From: Ronney Davis Information is of the most importance and removal of any is very very bad!!!

Sig Hardester — May 5, 2026
Subject: File No. S7-2026-15 From: Sig Hardester I am against the proposed rule change allowing semiannual financial reporting by public companies. I believe that this proposed change will substantially dis-advantage retail mom and pop investors, who rely on this information to make critical personal financial and investment decisions.